

The American Revenuer

IN THIS ISSUE:

- U.S. Civil War fiscal history: Reconstructing four
fabulous finds—4. The Pennsylvania Mine find242
- Taxing those born above the salt: a tax on
family coats of arms277

A draft dated March 15, 1863,
the earliest recorded document stamped at the
Pennsylvania Mine in Michigan. More,
inside, page 242.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

OCTOBER 1996

Volume 50, Number 9
Whole Number 489

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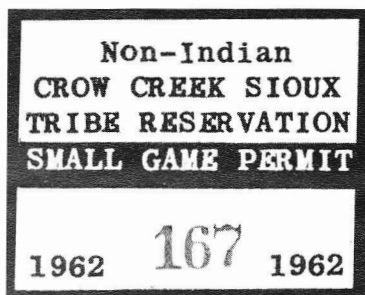
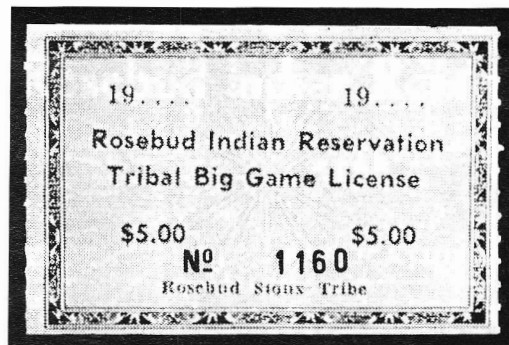
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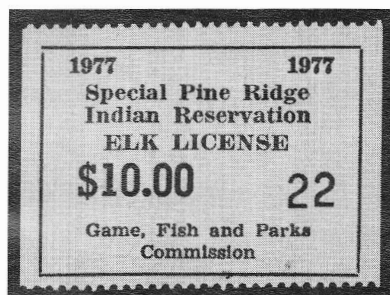
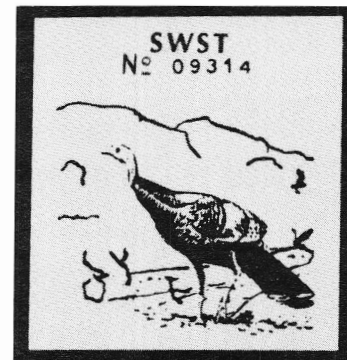
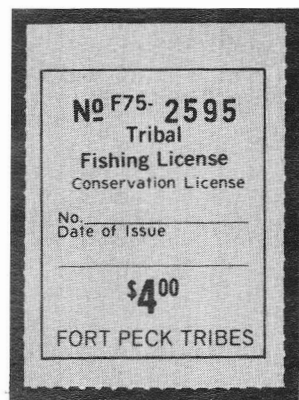
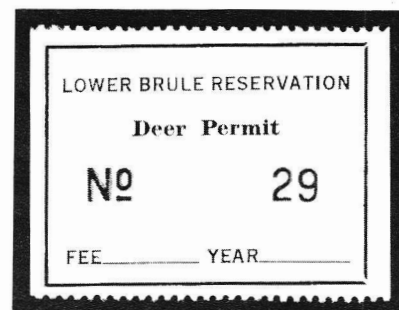
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President's Letter

Ronald E. Leshner, ARA President

It is the eve of my departure for Istanbul and I have not yet received my September issue of *The American Revenuer*. In order for this letter to get into the October issue I must get this off to the editor tonight, and then start packing my bags!

There is a great deal of excitement afoot. The FIP meeting will be considering a resolution to make revenues a full commission, that is, on an equal footing with all the other commissions, such as Traditional Philately (of which revenues currently are but one part). Through a request made by the American Philatelic Society, I will be able to attend as a special guest the meeting in Istanbul at which the vote is taken. I am personally very grateful that I will be able to attend. More on the results in the next issue.

We do not realize how fortunate we have been here in the U.S. regarding the status of revenues in collecting in general, but also in exhibitions. Gary Ryan reminded us a few years ago that the key for us has been the decision never to have dropped the revenue listings from the Scott catalog. That has not been the case in Europe. You will not find revenues in Michel, in Stanley Gibbons, and so forth. Yvert has recently added a French revenue catalog to their line, a very fine cata-

log I might add. But most other catalog publishers have held out.

In spite of the good fortune of having some of our revenues listed in the *U.S. Specialized Catalogue*, there are areas which have been neglected by Scott. The current situation is that they list only a minority of the federal issues. These non-Scott listed revenue stamps have certainly not gotten the true recognition that they deserve in the exhibiting realm either. But there are some efforts being made to change this situation. David Torre persisted for quite a few shows before his exhibit of the early state and local fish and game stamps received the recognition it truly deserved. Michael Mahler has been working on the classic issues of California and his efforts have been well appreciated in the carefully selected shows he has entered. My recent venture into a carefully selected show with a totally non-Scott showing of distilled spirits stamps was also generously rewarded. I cannot urge you strongly enough to begin exhibiting material beyond the Scott listings. More judges are recognizing our efforts. Maybe some day Scott, too, will see the wisdom of recording *all* the U.S. revenues.

When your dues notice arrives, do not forget to respond promptly and please take the time to vote.

THE AMERICAN REVENUER

The Journal of International Fiscal Philately

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$18 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1996 by The American Revenue Association. Printed in USA.


POSTMASTER: Send Form 3579 to The American Revenuer, Rockford, Iowa 50468-0056.

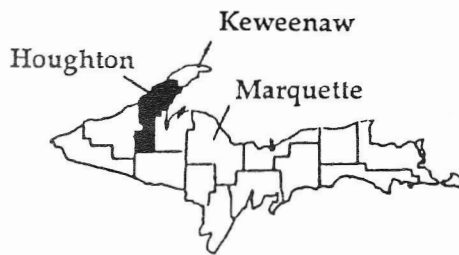
Volume 50, Number 9
Whole Number 489, October 1996

Editor: Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 515-756-3542 (no one else will answer) or 515-756-3680. FAX 515-756-3352. E-mail: Hogman@netins.net

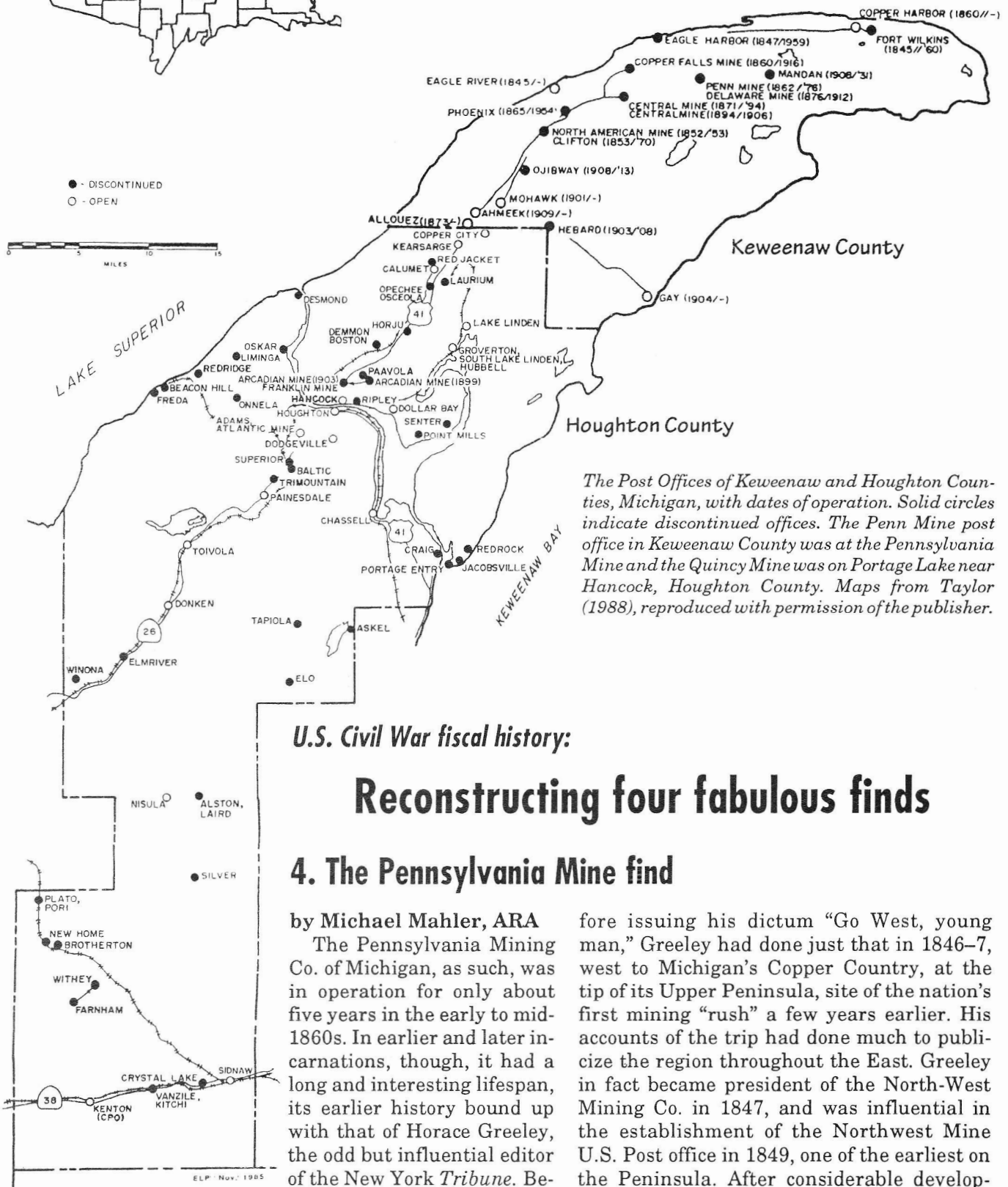
Contributing Editor: Richard Riley
24055 Paseo Del Lago
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Laguna Hills, CA 92653

Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for next issue: November 16, 1996.

Printed in U.S.A. on Evergreen Matte  (50% Recycled, 15% Post-consumer Waste) with Soy based ink.



(Left) Michigan's Upper Peninsula showing Marquette, Houghton and Keweenaw Counties where the Iron Cliffs Co., the Quincy Mine and the Pennsylvania Mine were located.



The Post Offices of Keweenaw and Houghton Counties, Michigan, with dates of operation. Solid circles indicate discontinued offices. The Penn Mine post office in Keweenaw County was at the Pennsylvania Mine and the Quincy Mine was on Portage Lake near Hancock, Houghton County. Maps from Taylor (1988), reproduced with permission of the publisher.

U.S. Civil War fiscal history:

Reconstructing four fabulous finds

4. The Pennsylvania Mine find

by Michael Mahler, ARA

The Pennsylvania Mining Co. of Michigan, as such, was in operation for only about five years in the early to mid-1860s. In earlier and later incarnations, though, it had a long and interesting lifespan, its earlier history bound up with that of Horace Greeley, the odd but influential editor of the *New York Tribune*. Be-

fore issuing his dictum "Go West, young man," Greeley had done just that in 1846-7, west to Michigan's Copper Country, at the tip of its Upper Peninsula, site of the nation's first mining "rush" a few years earlier. His accounts of the trip had done much to publicize the region throughout the East. Greeley in fact became president of the North-West Mining Co. in 1847, and was influential in the establishment of the Northwest Mine U.S. Post office in 1849, one of the earliest on the Peninsula. After considerable develop-

ment but no profits, the North-West Mining Co., having accumulated some \$130,000 in debt, was reorganized as the Pennsylvania Mining Co. of Michigan on October 24, 1861, with head office in Philadelphia.

Another round of expensive development ensued, and the post office, discontinued in 1860, was reopened in 1862, renamed Penn Mine. But again, profits failed to follow. In 1866 the bondholders took possession of the mine, operated it for tribute for two years, which had a disastrous effect on the works, then sold their rights in 1868.

The Pennsylvania Mining Co. was history, but as for the mine itself, there was "plenty of life in the old girl yet." Operations were reorganized in 1876 as the Delaware Copper Mining Co.; in 1881 as the Conglomerate Mining Co.; in 1889 as the Lac La Belle Mining Co.; in 1899 as the Oneida Copper Co.; and in 1905 the property was acquired by the fabled Calumet and Hecla Copper Mining Co., which abandoned it about 1908. To my knowledge, none of these ventures ever showed even a temporary profit.

Discovery of the archive

The general revenue community first became aware of the survival of Pennsylvania Mining Co. stamped documents with the sale in 1980-1 of the George Turner estate, which included over a hundred company drafts, beautifully printed in red with multiple vignettes, virtually all bearing a single 1¢ stamp. The origin of these became clear a decade later when the estate of Morton Dean Joyce, legendary and longtime "king of rev-

enuers," was sold in 1991. It included a carton filled with about 5000 Penn Mine checks, drafts, and other documents, and a book of stock certificates was found elsewhere. When and how Joyce acquired this archive is anyone's guess now.

About 90% of the archive consisted of a few basic types of items: time drafts dated 1863-4 bearing a single 1¢ stamp, or dated 1864-6 bearing a single 5¢ stamp, nearly all of these company scrip for amounts up to \$100; and scrip with printed \$5 and \$10 denominations, taxed as bank checks at 2¢. The remaining few hundred documents, on the other hand, included over a hundred different usages or rates, with relatively few examples of each.

The makeup of the Penn Mine find is quite similar to that of the Quincy Mine find (Mahler, 1996b). This is not too surprising, given the similarity between the companies themselves, and the fact that both were operating at about the same time, including the critical early years of the stamp taxes, 1862-1864. What is uncanny is that of the thousands of company archives generated during the decade of Civil War documentary taxes, it is these two, both from companies mining copper on the remote tip of Michigan's Upper Peninsula, that have emerged as the most significant to survive to the present day. There was never any connection between the two companies, or their archives, one of which lay hidden for a century or so in New York, the other in Philadelphia. And what are the odds that yet another among the most significant surviving archives would come

Figure 51.
Check of Pennsylvania Mining Co. dated October 8, 1862, stamped with 2¢ Bank Check orange First Printing, one of the earliest recorded usages of a Civil War revenue on document.





Figure 52. Penn Mine draft made August 30, 1862, before stamp taxes took effect, stamped on acceptance in Philadelphia October 9, 1862, with 2¢ Bank Check orange First Printing, another extraordinarily early use of this stamp.

from a third company mining the Upper Peninsula, the Iron Cliffs Co. (Mahler, 1995b)? This selective survival of Michigan mining archives is a probabilistic miracle.

The Penn Mine EMUs

The archive included early matching usages of First Issue revenues (EMUs) for nine rates: 2¢ Bank Check; 25¢ Certificate; Inland Exchange 5¢, 10¢, 15¢, 20¢, 30¢ and 60¢; and Power of Attorney 10¢. Except for the Quincy find, which also included EMUs for these nine rates, plus four more, no other recorded find has yielded EMUs for more than four different rates. The Penn Mine EMUs, however, while nearly as varied as those of the Quincy find, were much less numerous, and rather than treat them in a separate section, I have chosen to integrate them into the general listings of the types of documents comprising the find.

Composition of the archive—Bank Check

By the 1862 schedule, any bank check, draft, or order, for an amount greater than \$20, payable at sight, was taxed at 2¢. The archive included at least twenty early checks from the account of the Pennsylvania Mining Co. on the Girard Bank, Philadelphia, stamped with the 2¢ Bank Check orange First Printing. The earliest recorded, dated October 8, 1862, is check number 155 (Figure 51); this is the fifth-earliest recorded usage of a First Issue stamp on document (Mahler,

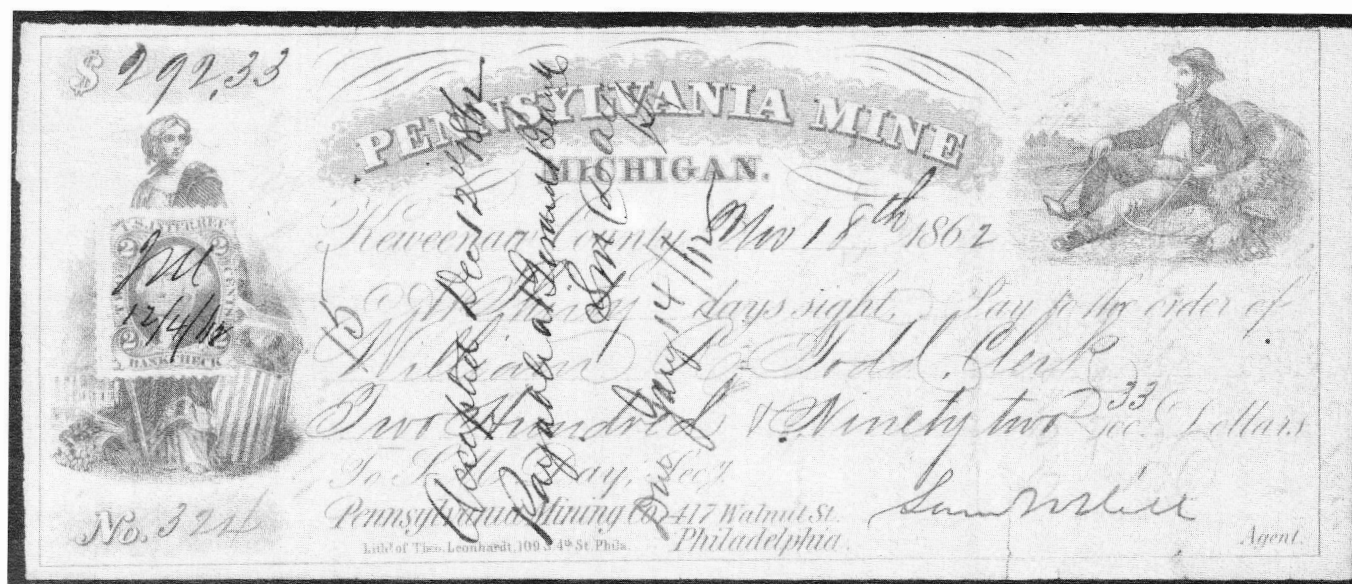
1995a). The company was not a very frequent user of this account at this time. I have also recorded number 157, dated October 10, 1862; five others from October 1862, the latest number 176, dated October 30; and eight from November 1862, the latest number 188, dated November 24. The transition from usage of the 2¢ Bank Check orange to the 2¢ Bank Check blue occurred in this case about January 1863: check number 191, dated December 20, 1862, bears the orange stamp, while numbers 209 and 210, dated January 24 and January 27, 1863, bear the 2¢ Bank Check blue.

Three early and extraordinary misapplications of the Bank Check tax

Most of the stamped documents in the archive were company drafts executed at the Pennsylvania Mine in Keweenaw County, Michigan, drawn on the company's Secretary at its head office in Philadelphia. No stamps appear to have reached the mine offices until late January or early February 1863. However, a handful of drafts issued before that time managed to acquire stamps while circulating.

Stamped on acceptance

Consider draft number 185 1/2, dated August 30, 1862, for \$30 payable fifteen days after sight (Figure 52). Since it was executed before the stamp taxes took effect on October 1, 1862, it was not liable to tax. Some six weeks later the draft reached Philadelphia



and was inscribed by Secretary S.M. Day, "Accepted Oct 9th 1862 Payable at Girard Bank S.M. Day Sy. Due Oct. 27/62," and a 2¢ Bank Check orange was affixed, canceled "SMD Sy Oct 9," tied by cut cancellation of the draft itself. An essentially identical usage is draft number 190, also executed August 30, 1862, with 2¢ Bank Check orange canceled October 10. Both of these are among the earliest recorded usages of the Bank Check stamp (Mahler, 1995a), the dates dovetailing with the October 8 usage on a company check described above. Evidently Secretary Day was still somewhat unfamiliar with the new stamp taxes. In his defense, the new law stipulated

"That if any person or persons shall ... accept or pay, or cause to be accepted or paid, with design to evade the payment of any stamp duty, any bill of exchange, draft, or order, ... liable to any of the duties imposed by this act, without the same being stamped, ... he, she, or they shall, for every such bill, draft, or order, ... forfeit the sum of two hundred dollars."

(Mahler, 1988). His error was failing to realize that this draft was *not* liable to stamp duty.

Stamped en route

Draft number 324, dated November 18, 1862, for \$292.33 payable 30 days after sight, was accepted for payment at the head office December 12 (Figure 53). It bears a 2¢ Bank Check blue canceled "JM 12/4/62," evidently affixed by J.H. Mead, the fifth of six endors-

ers of the draft. As noted above in connection with the Quincy find, Copper Country drafts functioned as a commercial currency, usually changing hands several times before being paid by the company. J.H. Mead Co. apparently added the 2¢ Bank Check to ensure that the draft would not be dishonored for lack of a stamp. While their intentions may have been laudable, their execution left something to be desired. Had this been a sight draft, the 2¢ Bank Check stamp would have been correct, but for a time draft, the 15¢ Inland Exchange tax was the appropriate one. Moreover, even though made after the stamp taxes had taken effect, this draft would not have been rendered invalid by not being properly stamped. The Act of July 14, 1862, had amended the original stamp Act of July 1, 1862, to allow a three month grace period before the taxes fully took effect. It stipulated that no document made prior to January 1, 1863, would be deemed invalid if not duly stamped, provided that it could not be entered as evidence in any court without being stamped retroactively (Mahler, 1988).

Stamped twice

Draft number 340, dated December 20, 1862, for \$200 payable ten days after sight, was accepted for payment at the head office February 6, 1863 (Figure 54). Like the draft described in the preceding paragraph, this one too was stamped en route, with a 2¢ Bank Check orange canceled "WCD Feby 2 63," evidently affixed by endorser Wm. C.

Figure 53. Penn Mine draft made November 18, 1862, before stamps were available at the mine, stamped during circulation with 2¢ Bank Check blue.

Table I

Inland Exchange EMUs

Amount	No.	Date	Stamp(s)	Comments
\$90	184	8/30/1862	5¢ Inland Exchange imperforate	Not liable to tax; stamped on acceptance?; backdated impossibly early cancel "Aug 30/62 S.W.H";
\$50	335	12/20/1862	5¢ Inland Exchange imperforate	Stamped on acceptance 2/19/1863
\$50	336	12/20/1862	5¢ Inland Exchange imperforate	Stamped on acceptance 4/24/1863
\$50	339	12/20/1862	5¢ Inland Exchange imperforate	Stamped on acceptance 2/10/1863
\$50	412	2/13/1863	5¢ Inland Exchange	
\$50	414	2/28/1863	5¢ Inland Exchange	
\$50	424	3/15/1863	5¢ Inland Exchange	
\$115	371	1/27/1863	10¢ Inland Exchange	
\$200	340	12/20/1862	2¢ Bank Check, 10¢ Inland Exchange	Stamped while circulating 12/4/1862, and on acceptance 2/6/1863
\$200	410	2/12/1863	10¢ Inland Exchange	
????	???	??????????	15¢ Inland Exchange imperforate	No details recorded
\$431	330	12/12/1862	20¢ Inland Exchange imperforate	Stamped on acceptance 1/(10)/1863
\$648	329	12/12/1862	15¢ Inland Exchange imperforate (x2)	Stamped on acceptance 1/8/1863
\$1000	363	1/23/1863	60¢ Inland Exchange part perforate	Tax only 40¢; 60¢ needed for amounts over \$1000
\$1934	294	11/5/1862	\$1 Mortgage imperforate	Accepted 12/17/1862, paid 5/8/1863; not stamped until 4/24/1863

company was taxed at 25¢. The archive included a book containing 72 of the company's stock certificates. Figure 55 shows an example.

Inland Exchange, 1862 rates

Effective October 1, 1862, the tax on any inland bill of exchange, draft, or order, payable otherwise than at sight or on demand, or any promissory note, for a sum exceeding \$20, was as follows:

Amount to \$100,	.05
Over \$100 to \$200,	.10
Over \$200 to \$350,	.15
Over \$350 to \$500,	.20
Over \$500 to \$750,	.30
Over \$750 to \$1000,	.40
Over \$1000 to \$1500,	.60
Over \$1500 to \$2500,	1.00
[etc.]	

Early matching usages

The Penn Mine archive contained EMUs for six of the seven Inland Exchange rates to 60¢. In this it is similar to the Quincy find, which included all seven, but where the Quincy hoard included multiple examples of each rate, and a total of at least 70 EMUs, only a dozen Penn Mine EMUs appear to have survived. Table I lists all examples of

the 1862 rates I have recorded. Figure 56 shows selected examples.

An anomalous EMU

Consider draft number 184, dated August 30, 1862, for \$90 payable to one Euchariste Lebault, at 20 days sight (Figure 57). Since it was executed before the stamp taxes took effect on October 1, 1862, in fact more than a month before the first documentary stamps were delivered by the printer, and several months before any reached the Penn Mine office, it was quite naturally issued unstamped. This draft circulated an unusually long time, nearly ten months, before being accepted for payment in Philadelphia June 20, 1863, long enough for someone to decide that a stamp was needed. It bears a 5¢ Inland Exchange imperforate, presumably intended to pay the Inland Exchange 1862 rate on amounts over \$20 and up to \$100. The stamp is canceled by hand "Aug 30/62 SWH," the date of execution and initials of Agent Sam W. Hill, who signed the draft, but the hand is clearly not Hill's, and the cancel has obviously been back-dated. Who affixed the stamp, when, and why? It might have been company Secretary S.M. Day; the hand is reasonably consistent with his, and he had the opportunity when he accepted the draft,

but Day typically used all numerals when dating cancels. If stamped after March 3, 1863, it had to have been by someone sophisticated enough to know that the new 1863 rates did not apply to this 1862 draft, yet unaware that the 1862 rates had not been in effect on August 30.

Arrival of stamps at the Penn Mine

Close examination of cancel dates on these

pieces suggests that no stamps were available at the Penn Mine before late January 1863, and possibly not until February or March. The drafts dated November or December 1862 were all stamped only after reaching Philadelphia. The earliest use of stamps I have observed that undoubtedly occurred at the mine is on draft number 424, dated March 15, 1863, which bears a 5¢ Inland Exchange canceled "Mch 15/63 WRT

Figure 56. A.

Three Penn Mine drafts for \$50, \$200 and \$431, stamped respectively with matching Inland Exchange 5¢ imperforate, 10¢ and 20¢ imperforate.

B. Three more drafts for \$648, \$1000 and \$1934, stamped respectively with two 15¢ Inland Exchange imperforate, 60¢ Inland Exchange part perforate and \$1 Mortgage imperforate. Five of these drafts were issued unstamped, from November 1862 through January 1863, and stamped on arrival in Philadelphia; the 10¢ Inland Exchange, though, was possibly affixed at the mine in February 1863.



Clk" in the hand of William R. Todd, Clerk, in whose name virtually all Penn Mine drafts of this period were made, and who also filled out all these drafts, save for the signature of Sam W. Hill, Agent. The distinctive hand in which the drafts are made is proven to be Todd's by his endorsement on the reverse; this was usually done by signature only, which made the draft payable to the bearer, or occasionally to a specific party. Four earlier drafts, number 371, 410 (Figure 56A), 412 and 414, made January 27, February 12, February 13 and February 28, 1863, respectively, bear a 10¢ or 5¢ Inland Exchange canceled with the date followed by "WRT Clk," but in a hand that appears to show some small but distinctive differences from Todd's. Draft number 363, dated January 23, 1863, bears a 60¢ Inland Exchange part perforate canceled "SWH Jany 23/63," the initials of Sam W. Hill, Agent, who issued all drafts. However, both the hand and the ink color

appear to be different from those of Hill's signature on the draft itself (Figure 56B).

"What the Sam Hill!"

The Pennsylvania Mine drafts are enhanced by the signature of its Agent, Sam W. Hill. Numerous sources maintain he was *the* Sam Hill of folkloric fame, such as Wm. A. Murdoch's *Boom Copper* (1934):

"About this time there were a dozen or so men who had all ten fingers and some of their toes deep in the Copper Country pie. Among them [was] Sam Hill ... These were great names in early mining operation; these were the men eastern capitalists looked up the minute they landed at Copper Harbor, Eagle Harbor, or Portage Lake. ... And of them all, the most familiar name was that of Sam W. Hill.

"The biography of Sam Hill is a story in itself. He was one of the few characters in the Copper Country who lived and acted as a mining man is popularly pictured. His

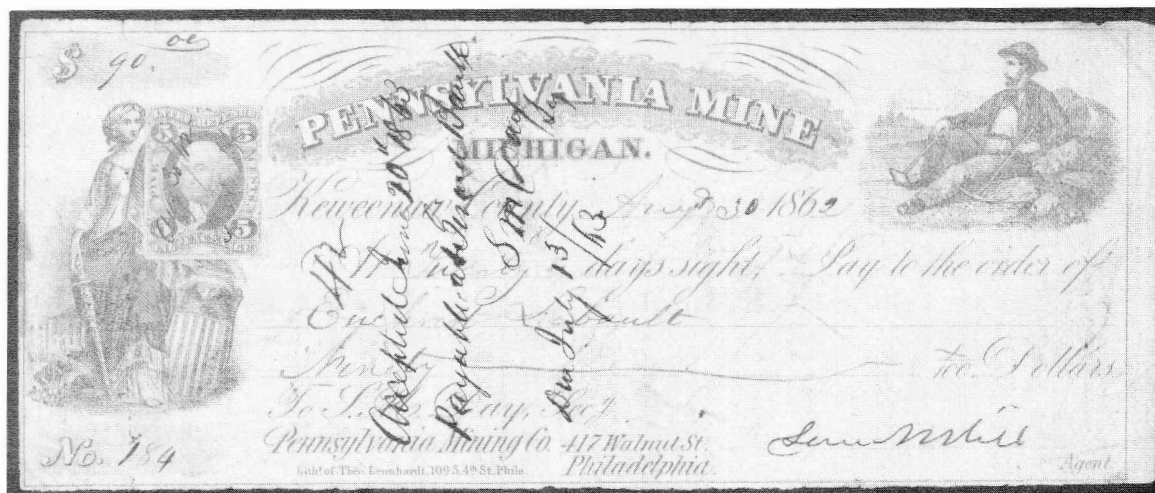


Figure 57. Draft made August 30, 1862, before stamp taxes, mysteriously stamped with 5¢ Inland Exchange imperforate with cancel back-dated to August 30.



Figure 58. \$50 draft made March 15, 1863, stamped with matching 5¢ Inland Exchange canceled "WRT Clk" by Clerk Wm. R. Todd, the earliest recorded document undoubtedly stamped at the mine.

Figure 59.
Two drafts
taxable at
Inland Ex-
change 1863
rate of 1¢ per
\$200, issued
unstamped
because no 1¢
stamps were
available at
the mine,
stamped dur-
ing circulation
(see text).



speech was so blasphemous and obscenely colorful that Keweenaw people still insist that his name was the origin of the time-honored synonym for profanity."

Judging from his involvement with the two companies profiled in this monograph, Hill's reputation as a Copper Country mover and shaker was well justified: not only was he Agent for the Pennsylvania Mine during the company's entire existence, he was also the first Agent of the Quincy Mine, laid out the nearby city of Hancock on the Portage River, and was instrumental in the work of the Portage Lake Improvement Co., which made the Quincy fully available to shipping.

Company scrip

All examples of the Inland Exchange 1862 5¢ rate listed above are company scrip, designed to serve as a local provisional currency. They were made for exactly \$50, payable to company Clerk William R. Todd, then endorsed by his signature only, which

made them payable to the bearer, and essentially equivalent to \$50 bills. They are exactly analogous to the Quincy Mine scrip described in the preceding chapter (Mahler, 1996b). Scrip drafts taxed at the Inland Exchange 1862 rates are rare, but as discussed below, many have survived that were taxed at the 1863 and 1864 rates.

Inland Exchange, 1863 rates

Effective March 3, 1863, the tax on any inland bill of exchange, draft, or order, for a sum exceeding \$20, payable otherwise than at sight or on demand, or any promissory note, was for each \$200 or fractional part thereof:

Payable within 33 days (30 days plus three days grace),	.01
Payable in 33 to 63 days, including grace,	.02
Payable in 63 to 93 days, including grace,	.03
[etc.]	

The Penn Mine archive included a tremendous range of time drafts stamped at these rates, spanning the entire period they were in effect.

Transition-period drafts

The rates were enacted March 3, 1863, effective immediately on passage. In general, it took from a few weeks to a few months before the public became aware of the change from the 1862 rates. For example, Penn Mine draft number 424, listed above as an example of the 1862 5¢ rate (Figure 58), was actually drawn March 15, 1863, and thus taxable at only 1¢ under the new rates. The earliest recorded Penn Mine draft stamped at the 1863 rates is number 459, dated April 20, 1863. On overview, all stamped drafts dated from then till mid-June 1863, with one exception, show that the company encountered considerable difficulty in making the transition to the new rates, due to unavailability of stamps in suitable denominations. On hand for stamping time drafts were the Inland Exchange 5¢, 10¢, 15¢, 20¢ etc., as required for the 1862 rates; these were of little use in pay-

ing the new taxes, which were multiples of 1¢, 2¢, 3¢, 4¢, 6¢ or 10¢. Some 2¢ Bank Check stamps were already on hand for use on sight drafts, but more small-denomination stamps were needed.

Consider the aforementioned draft number 459, for \$61 payable ten days after sight, thus taxable at 1¢. It bears a 2¢ Certificate blue imperforate canceled "R&S FWS Apl 20 63" by endorser F.W. Shapley of the firm Raley and Shapley, but back-dated to the date of execution (Figure 59A). Evidently the draft was issued unstamped for lack of a 1¢ stamp, probably on the assumption that one would be affixed on acceptance in Philadelphia, but Raley & Shapley decided not to take that risk, even though they too had no 1¢ stamps. The earliest recorded example of the 1863 rates which was actually stamped at the mine is draft number 560, of May 5, 1863, for \$1951.28 payable in 60 days, thus taxable at 20¢. It bears a 20¢ Inland Exchange canceled "May 5/63 WRT Clk" in William Todd's distinctive hand (Figure 60). Of the recorded early examples of the 1863

Figure 60. Three drafts taxed at Inland Exchange 1863 rates, made before arrival of low-denomination stamps, with Inland Exchange stamps already on hand to pay the 1862 rates. Note the 10¢ stamp was used to pay 1¢ tax.



rates, this is the only one for which the tax could be paid with a stamp already on hand.

Drafts number 569 and number 590, both dated May 30, 1863, for \$50 payable at ten days sight, thus also taxable at 1¢, each bear a 10¢ Inland Exchange affixed and canceled at the mine by W.R. Todd (Figure 60). In order to justify this rather extravagant overpayment, it must have been considered important for these drafts to be stamped. They stand in contrast to number 459 (described above), number 583 and number 735 (both described below), also taxable at 1¢, which were evidently issued unstamped.

Draft number 583, made June 3, 1863, for \$55, is taxed at 1¢, but its atypical stamp (1¢ Telegraph, not recorded on any other Penn Mine drafts), placement (at left instead of upper right), and cancel (merely the date "6/3/63") all suggest that it was probably not affixed at the mine, but some time later, and back-dated (Figure 59B).

Finally on or about June 16, 1863, a supply of 1¢ Express stamps reached the Penn Mine. Drafts number 604, 628, 633, 637, 645, 653 and 655 (and undoubtedly others), all company scrip in amounts \$25, \$30 or \$50 payable at ten days sight, are all dated June 16 and stamped with a 1¢ Express canceled "Jun 16/63 WRT Clk" in Todd's distinctive hand (Figure 61).

Curiously, draft number 735, dated July 1, 1863, for \$101 payable at ten days sight, thus also taxable at 1¢, again has the tax overpaid, this time by a 2¢ Express, canceled "S.W.H July 1 1863," probably not by Sam W. Hill, but by another party.

By about mid-July 1863 a supply of the new 4¢ Inland Exchange stamp (designed specifically to facilitate payment of the 1863 Inland Exchange rates, and first delivered by the printers in May 1863), was on hand at the Penn Mine. Draft number 790, dated July 15, 1863, for \$430 payable at 60 days

Figure 61. In mid-June 1863 a supply of 1¢ stamps reached the mine, facilitating payment of the Inland Exchange 1863 rate of 1¢ per \$200: \$25 draft made June 16, 1863, stamped with 1¢ Express canceled "WRT Clk," the earliest recorded usage at the mine of a 1¢ stamp.

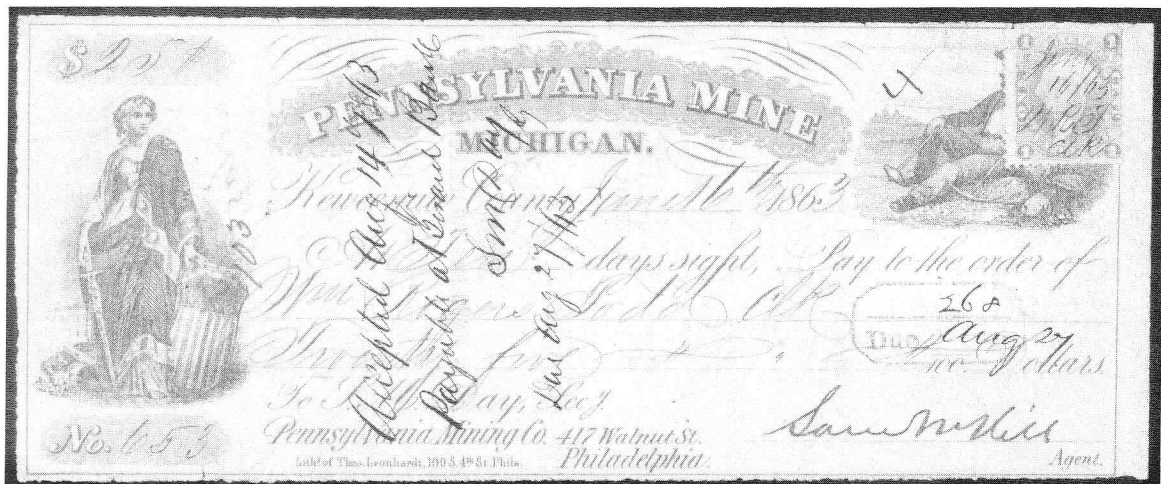


Figure 62. By mid-July 1863 a supply of the new 4¢ Inland Exchange stamp had reached the mine: draft for \$430 payable in 60 days, July 15, 1863, stamped with 4¢ Inland Exchange and 2¢ Bank Check orange First Printing.





Figure 63. Time draft for \$15, June 16, 1863, exempt from tax as it was for less than \$20, issued unstamped but mistakenly stamped during circulation with 2¢ Bank Check blue by a well-meaning endorser who was evidently unaware of the \$20 exemption.

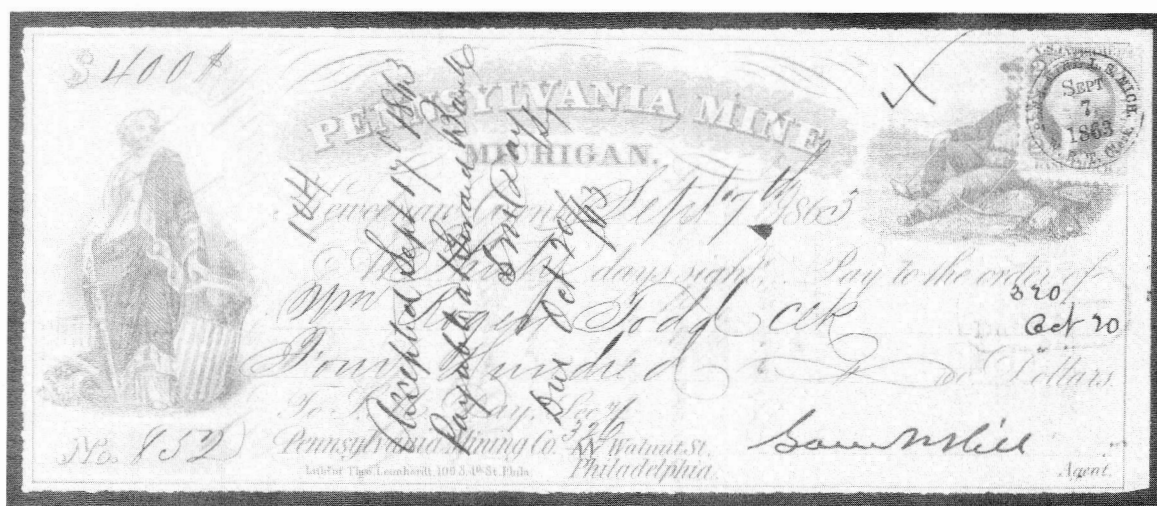


Figure 64. Draft showing a clear strike of the new handstamp cancel "PENN. MINE L.S. MICH. W.R.T. Clerk." Amount \$400 payable in 30 days, the 2¢ tax paid by 2¢ Bank Check orange First Printing, an extraordinary use of this stamp, as nearly all were used on checks or sight drafts.

sight, taxable at 6¢, bears a 2¢ Bank Check orange and a 4¢ Inland Exchange, canceled "July 15/63 WRT Clk" in Todd's hand (Figure 62). Incidentally, this usage of the 2¢ Bank Check orange First Printing is a rare one, virtually all having been used singly to pay the 2¢ Bank Check rate (Mahler, 1995a).

The Inland Exchange \$20 exemption

By both the 1862 and 1863 Inland Exchange schedules, notes and drafts for \$20 or less were exempt from tax. Examples of this exemption are very seldom seen, probably because the absence of stamps made them less likely to be saved by stamp hunters. Penn Mine draft number 706, dated June 16, 1863, provides an interesting variation on this pattern (Figure 63). It was for \$15 payable ten days after sight, thus not subject to tax, but bears a 2¢ Bank Check blue. However, the stamp was evidently not affixed at the mine.

It is canceled "JC June 16 63," and was apparently affixed during circulation by one James Carr, who endorsed the draft by signature. It is virtually certain that the Penn Mine issued this draft unstamped because it was aware of the \$20 exemption. As noted above, a number of scrip drafts for \$25, \$30 or \$50, also dated June 16, 1863, numbered between 604 and 655, were all stamped by company Clerk W.R. Todd with a 1¢ Express. It is reasonable to conclude that if Todd had not been cognizant of the \$20 exemption, he would have affixed and canceled a 1¢ Express on this draft too. James Carr, though, was obviously unaware of the exemption.

Penn Mine handstamp canceler

About the time it had adjusted to the new Inland Exchange rates, the Penn Mine office acquired a handstamp canceler. Figure 60 shows its earliest recorded use, on draft

Table IIa

Drafts stamped at 1863 rates, two-vignette type

Bracket	Amount	Time	Tax	No.	Date	Stamp(s)	Comments
\$20-200	\$25	10 days	1¢	655	6/16/1863	1¢ Express	\$25 scrip; many examples seen
	\$25	10 days	1¢	983	10/26/1863	1¢ Express, 2¢ Bank Check blue	Extraneous 2¢ mysteriously added
	\$30	10 days	1¢	961	10/26/1863	1¢ Express	\$30 scrip; many examples seen
	\$50	10 days	1¢	860	9/9/1863	1¢ Express	\$50 scrip; many examples seen
	\$67	10 days	1¢	778	7/25/1863	1¢ Express	Non-scrip; many examples seen
	\$55	10 days	1¢	583	6/3/1863	1¢ Telegraph	Stamped en route
	\$61	10 days	1¢	459	4/20/1863	2¢ Certificate imperforate	Stamped en route, overpaid
	\$101	10 days	1¢	735	7/1/1863	2¢ Express	Stamped en route?, overpaid
	\$50	10 days	1¢	569	5/30/1863	10¢ Inland Exchange	Overpaid by 9¢! #590 similar
	\$300	10 days	2¢	723	6/22/1863	2¢ Bank Check orange	
\$200-400	\$400	30 days	2¢	852	9/7/1863	2¢ Bank Check orange	
	\$361	30 days	2¢	797	8/13/1863	5¢ Agreement	Overpaid
\$400-600	\$430	60 days	6¢	790	7/15/1863	2¢ Bank Check orange, 4¢ Inland Exchange	
\$600-800	\$659	15 days	4¢	921	9/22/1863	4¢ Inland Exchange	
\$1400-\$1600	\$1600	30 days	8¢	742	7/17/1863	1¢ Playing Cards part perforate, 5¢ Inland Exchange part perforate (x3)	Overpaid (see text)
	\$1551	60 days	16¢	916	9/2/1863	20¢ Inland Exchange	Overpaid
	\$1951	60 days	20¢	560	5/5/1863	20¢ Inland Exchange	
\$1800-\$2000	\$1856	3 months	30¢	745	7/11/1863	15¢ Inland Exchange imperforate (x2)	Earliest recorded h.s. cancel
	\$2713	30 days	14¢	741	7/17/1863	1¢ Playing Cards part perforate, 2¢ Bank Check blue, 5¢ Inland Exchange imperforate, 20¢ Inland Exchange part perforate	Overpaid (see text)
\$4000-\$4200	\$4164	60 days	42¢	933	10/14/1863	2¢ Bank Check orange, 20¢ Inland Exchange (x2)	

number 745, for \$1856 payable three months after date, thus taxable at 30¢, properly paid by two 15¢ Inland Exchange imperforates, each canceled by handstamp "PENN MINE L.S. MICH. W. R. T. Clerk. JUL 11 1863." Curiously, the draft is dated May 17, 1863, apparently an artificial date since it is inconsistent with those of other drafts with numbers close to this one, e.g. number 735 (July 1, 1863) and 751 (July 15, 1863). Probably this draft was made on or about the cancel date, July 11, but back-dated to conform to its unusual time until payment; virtually all other drafts were payable a standard number of days after acceptance, this one, though, was payable three months after date. Figure 64 shows a clearer strike of the handstamp.

A new style Penn Mine draft

From its beginnings until about late Octo-

ber 1863, the company used drafts of the style illustrated in Figures 52-54 and 56-64, with two vignettes, at upper right a miner taking his ease, hammer and pick in hand, and at left an allegorical maiden, lithographed by Theo. Leonhardt of Philadelphia and printed in rose-red. They are certainly among the most attractive stamped drafts of the Civil War era to have survived. Examination of a chronological run of these drafts reveals that in about May 1863 the head office of the Pennsylvania Mining Co. had been moved from 417 to 316 Walnut St., Philadelphia, for all drafts after that date show this correction made by hand. In mid-October a new style company draft with the correct address was put into use, again printed in a striking rose-red, with vignette at left of a standing miner, and imprint "Sinclair's lith.

Table IIb

Drafts stamped at 1863 rates, miner vignette

Bracket	Amount	Time	Tax	No.	Date	Stamp(s)	Comments
\$20-200	\$25	10 days	1¢	1831	7/22/1864	1¢ Telegraph imperforate	Stamped in Phila. (see text)
	\$25	10 days	1¢	1518	3/5/1864	1¢ Express	\$25 scrip; many examples seen
	\$30	10 days	1¢	1496	3/5/1864	1¢ Express	\$30 scrip; many examples seen
	\$50	10 days	1¢	1383	2/9/1864	1¢ Express	\$50 scrip; many examples seen
	\$75	10 days	1¢	1616	4/23/1864	1¢ Express	\$75 scrip; scarce
	\$84	10 days	1¢	1579	3/16/1864	1¢ Express	Non-scrip; many examples seen
	\$100	10 days	1¢	1173	12/7/1863	2¢ Bank Check orange	Overpaid
\$200-400	\$105	10 days	1¢	1681	6/3/1864	1¢ Express	Ms. cancel, stamp affixed by pin!
	\$300	10 days	2¢	1573	3/14/1864	2¢ Bank Check blue	
\$400-600	\$272	10 days	2¢	1618	4/23/1864	2¢ Express blue	
	\$500	10 days	3¢	1354	1/21/1864	3¢ Foreign Exchange	
\$600-800	\$779	10 days	4¢	1747	6/25/1864	4¢ Inland Exchange	
	\$799	10 days	4¢	1652	5/6/1864	5¢ Agreement	Overpaid
\$800-1000	\$1000	10 days	5¢	1647	5/10/1864	5¢ Agreement	
	\$1000	10 days	5¢	1176	12/11/1863	5¢ Foreign Exchange	
	\$1000	15 days	5¢	1177	12/11/1863	10¢ Inland Exchange	Overpaid
\$1000-1200	\$1077	60 days	12¢	1679	6/4/1864	4¢ Inland Exchange (x3)	
\$1400-1600	\$1477	10 days	8¢	1008	10/26/1863	4¢ Inland Exchange (x2)	
	\$1500	10 days	8¢	1873	7/25/1864	4¢ Inland Exchange pair	
\$1800-2000	\$1988	60 days	20¢	1055	10/20/1863	20¢ Inland Exchange	
\$2200-2400	\$2247	60 days	24¢	1880	7/26/1864	10¢ Inland Exchange (x2), 4¢ Inland Exchange	
						5¢ Agreement (x4)	Underpaid

Phila." (see Figures 66-72). The system of numbering drafts by hand was evidently not changed, for the latest draft of the original style I have recorded is number 976, dated October 26, 1863, and the earliest of the new style is number 1008, dated the same day.

Listing of drafts stamped at 1863 rates

Table IIa is a listing of recorded drafts of the original (two-vignette) type. I have endeavored to include everything that stands out as a collectable variety, including scrip for different amounts. When essentially identical items exist, only one representative example has been listed. However, with the exception of the drafts bearing a single 1¢ Express, nearly all are one of a kind.

Table IIb is a listing of recorded drafts of the second type (miner vignette).

Usage of 1¢ Playing Cards part perforate

Draft number 741, dated July 17, 1863, for \$2713 payable at 30 days sight, has 28¢ tax paid by 1¢ Playing Cards part perforate, 2¢ Bank Check blue, 5¢ Inland Exchange imper-

forate and 20¢ Inland Exchange part perforate (Figure 65A). Draft number 742, same date, for \$1600 payable at 30 days sight, has 16¢ tax paid by 1¢ Playing Cards part perforate and three 5¢ Inland Exchange imperforate (Figure 65B). These are two of only three documents I have recorded bearing this stamp,¹ which is quite rare in its own right, and incidentally, illegal for payment of documentary taxes (Mahler, 1987, 1989). This pair is remarkable for more than the presence of this stamp, though. First, they are payable to company President P.W. Gates,

¹The other is a handwritten land contract dated June 4, 1864, place of execution not mentioned, stamped with five copies of the 1¢ Playing Cards part perforate. One is a faulty single. The others have been described as a block of four in a 1986 David Feldman auction description; as two horizontal pairs in a subsequent auction description, evidently from a Robert Siegel sale; and as a block of four separated into two pairs in an October 1990 Michael Aldrich auction description.

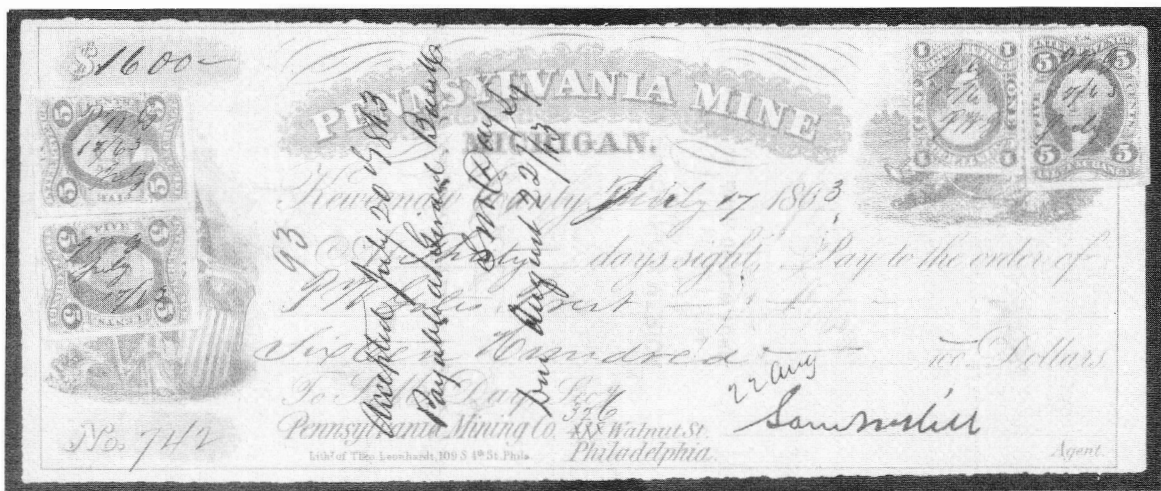
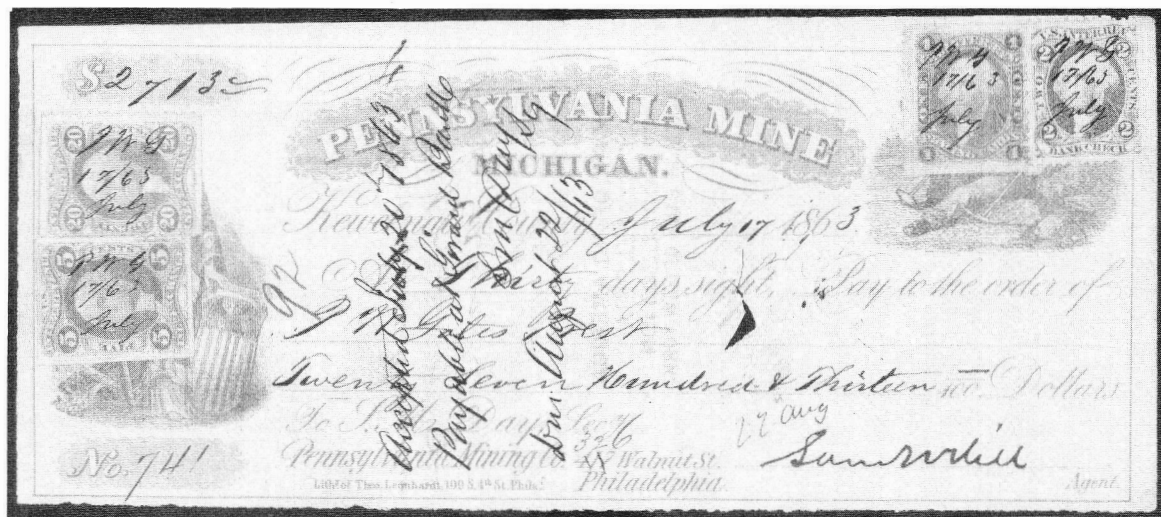


Figure 66.
\$25 scrip
draft, July
1864, stamped
with 1¢ Tele-
graph imper-
forate with
handstamp
cancel "THE
PHILADEL-
PHIA BANK
AUG 30 1864,"
evidently re-
placing a 1¢
stamp affixed
at the mine
but lost during
circulation.
The only re-
corded ex-
ample of the
1¢ Telegraph
imperforate on
document.

Figure 65. Remarkable pair of drafts each bearing the rare 1¢ Playing Cards part perforate; both are dated July 17, 1863, and were evidently executed, not at the mine, but at the head office in Philadelphia (see text). **A.** Draft for \$2713 payable in 30 days, stamped with 1¢ Playing Cards part perforate, 2¢ Bank Check blue, 5¢ Inland Exchange imperforate, and 20¢ Inland Exchange part perforate. **B.** Draft for \$1600 payable in 30 days, stamped with 1¢ Playing Cards part perforate and three 5¢ Inland Exchange imperforate.

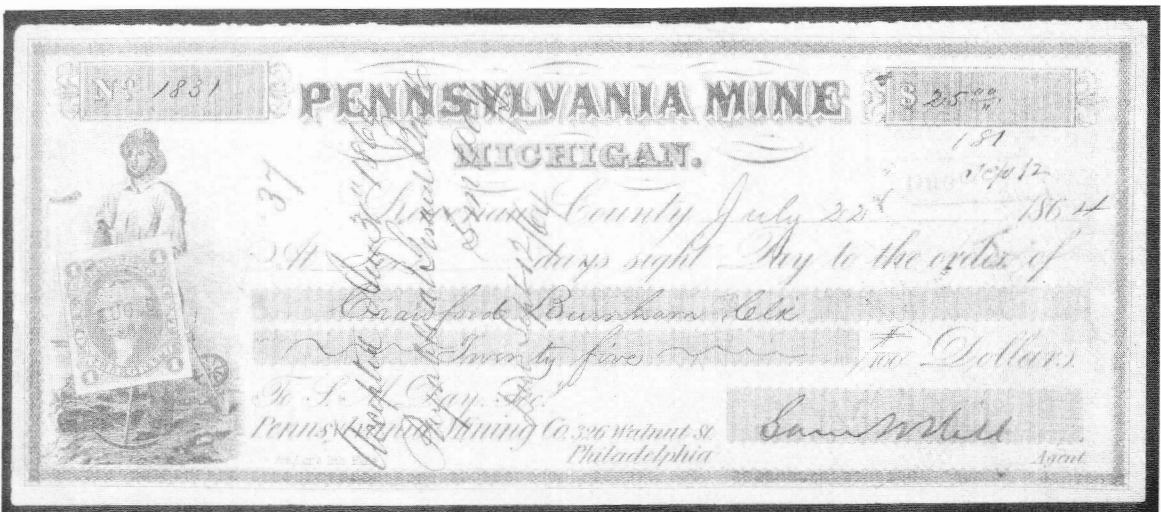




Figure 67. Draft number 1886 for \$300 made August 1, 1864, the day the Inland Exchange rate changed to 5¢ per \$100, stamped at the mine with 2¢ Express blue paying the old 1863 rate of 1¢ per \$200, the underpayment later corrected by addition of three 5¢ Inland Exchange.

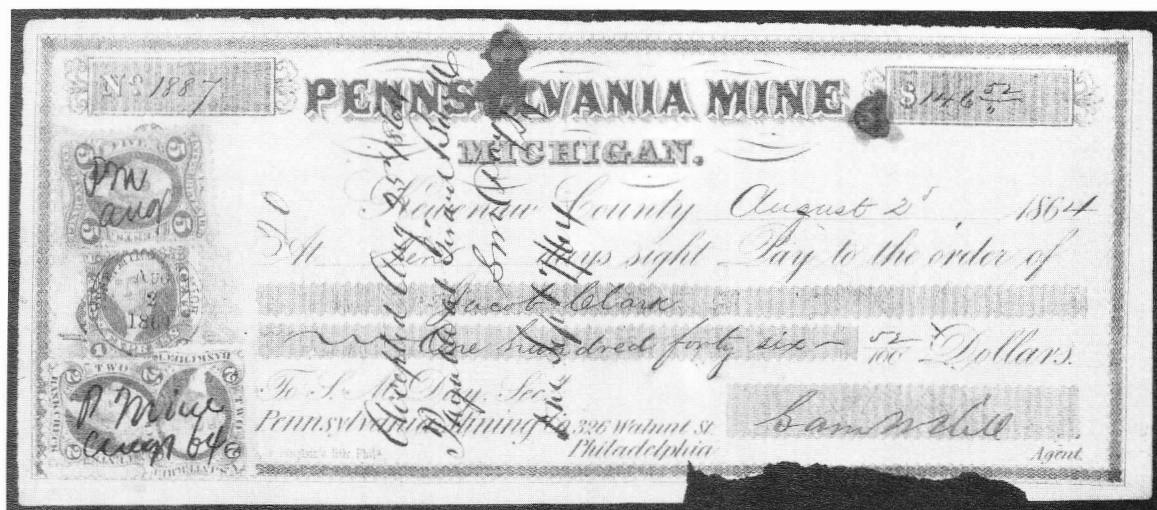


Figure 68. Draft number 1887 for \$146 made August 2, 1864, the day after the Inland Exchange rate changed to 5¢ per \$100, stamped at the mine with 1¢ Express blue paying the old 1863 rate of 1¢ per \$200, the underpayment later corrected by addition of 5¢ Inland Exchange and two 2¢ Bank Check blue.

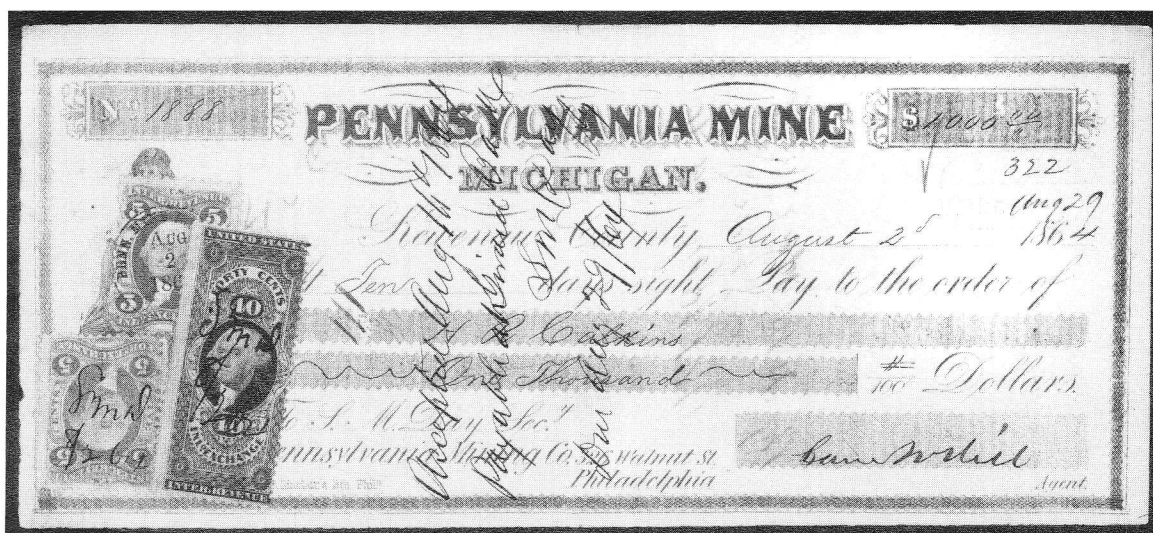
and signed by him on the reverse; the stamps are also initialed "PWG" in a hand that may be Gates'. Second, these drafts must have been made and stamped in Philadelphia or its vicinity, not in Michigan, as they were accepted for payment in Philadelphia just three days after being executed. This helps explain the usage of the Playing Cards stamps. Third, and most interesting purely from the viewpoint of fiscal history, they illustrate an ambiguity in the tax schedule. They were payable 30 days after sight, plus the customary three days grace, making 33 days. The rate of 1¢ per \$200 applied to items payable at any time "not exceeding thirty-three days," while the rate of 2¢ per \$200 applied to times "not less than thirty-three days ... and not exceeding sixty-three days," thus items payable in exactly 33 days fell into both categories. Similar ambiguities ex-

isted for times of exactly 63 days, 93 days, etc. On these two drafts, the company paid the higher of the two rates specified in the schedule, 2¢ per \$200. Later a ruling of the Commissioner of Internal Revenue would be published specifying that in such cases the lower of the two rates was sufficient (Boutwell, 1863, Ruling 268, see Mahler, 1988). The Penn Mine drafts in fact included a number of others payable at 30 days, 60 days, or three months, all taxed at the lower of the two applicable rates.

Usage of 1¢ Telegraph imperforate

A \$25 scrip draft number 1831, dated July 22, 1864, bears a 1¢ Telegraph imperforate tied by blue handstamp "THE PHILADELPHIA BANK AUG 30 186" (last digit of the year blank; Figure 66). August 30, 1864, is also the date the draft was accepted for payment at the Pennsylvania Mining Co. head

Figure 69.
Draft number 1888 for \$1000 made August 2, 1864, the day after the Inland Exchange rate changed to 5¢ per \$100, stamped at the mine with 5¢ Inland Exchange paying the old 1863 rate of 1¢ per \$200, the underpayment later corrected by addition of 40¢ Inland Exchange and 5¢ Foreign Exchange when the draft was accepted at the head office in Philadelphia.



office in Philadelphia. A 1¢ Express may have been initially affixed and lost. In any case, the 1¢ Telegraph imperforate was probably affixed just before the draft was presented for payment. If not, it would presumably have been stamped, not by The Philadelphia Bank, but by company Secretary S.M. Day. Accepting a draft that was not duly stamped would have rendered it invalid, and the company liable to a \$200 fine.

This is the only recorded example of this stamp on document; it is ex-Turner and ex-Joyce.

Inland exchange, 1864 rate

Effective August 1, 1864, any inland bill of exchange, draft, or order, payable otherwise than at sight or on demand, or any promissory note, was taxed at 5¢ for each \$100 or fractional part thereof.

Stamped at both 1864 and 1863 rates

Consider draft number 1886, for \$300 payable in ten days, dated August 1, 1864, the day the new rate took effect (Figure 67). It was initially taxed at 2¢, the correct amount under the now-obsolete 1863 rates, paid with 2¢ Express blue tied by Penn Mine handstamp. The correct tax at the new rate was 15¢, and later an additional 15¢ was paid by three 5¢ Inland Exchange, canceled by hand "Pennsylvania Mine August 1, 1864." As demonstrated below, these stamps were very probably affixed, not at the mine, but when the draft was accepted for payment at the home office in Philadelphia on August 25. To show the dual usage, the 5¢ stamps have

been moved from their original position on top of the 2¢ stamp.

The next draft to be executed, number 1887, for \$146 payable in ten days, dated August 2, 1864, was initially stamped at 1¢ under the 1863 rates, with 1¢ Express tied by handstamp (Figure 68). An additional 9¢ was paid later to make the correct 10¢ tax under the 1864 rate, by 5¢ Inland Exchange and two 2¢ Bank Check blue, canceled "P Mine Aug 1 64" and "PM Aug." This draft too was accepted in Philadelphia on August 25.

Draft number 1888, for \$1000 payable in ten days, also dated August 2, 1864, was initially stamped at 5¢ under the 1863 rates, with 5¢ Inland Exchange tied by handstamp (Figure 69). An additional 45¢ was paid later to make the correct 50¢ rate at the 1864 rate, by 40¢ Inland Exchange and 5¢ Foreign Exchange; note the blue crayon "45¢" alongside the stamps. This time the stamps were canceled "SMD 8/2 64," the initials of Secretary S.M. Day, proving they were affixed in Philadelphia, but back-dated. The date of acceptance was August 16.

The *piece de resistance* of this small group is draft number 1891, dated August 2, 1864, for \$1500 payable in 20 days (Figure 70). It was initially stamped at the Penn Mine with two 4¢ Inland Exchange, the correct tax by the now-obsolete 1863 rates. The new rate called for 75¢, and the requisite additional 67¢ was paid on the reverse, by 60¢ Inland Exchange, 5¢ Foreign Exchange, and 2¢ Bank Check blue, canceled "SM Day 8/18/64," the date the draft was accepted for payment by Secretary Day in Philadelphia.

Two more examples of the 1863 \$20 exemption

As discussed earlier, by the 1863 Inland Exchange schedule, transactions for \$20 or less were exempt from tax. The transition period from 1863 to 1864 rates has provided two more examples of this exemption. Draft number 1854, dated July 23, 1864, is \$15 scrip that reached Philadelphia for acceptance on September 13. It is stamped with a pair and single of the 2¢ Express blue, with anomalous pen cancels (Figure 71A). It appears that the Penn Mine office was aware of the exemption, and issued the draft unstamped, and that the stamps were added during circulation by an endorser, who believed the draft to be taxable at 5¢, and lacking 5¢ or 1¢ stamps, overpaid by 1¢. There was some logic to this, for the \$20 exemption had been rescinded when the new rate took

effect August 1, 1864, so a \$15 time draft executed after that date would indeed have been taxed at 5¢; since this one had been executed earlier, though, no stamp was necessary. Similar comments apply to draft number 1849, also \$15 scrip of July 22, 1864, which bears a 3¢ Telegraph. The stamp itself (recorded on no other Penn Mine drafts), its placement (at far right) and cancel (penstrokes) are all highly atypical, suggesting strongly that it was affixed during circulation (Figure 71B).

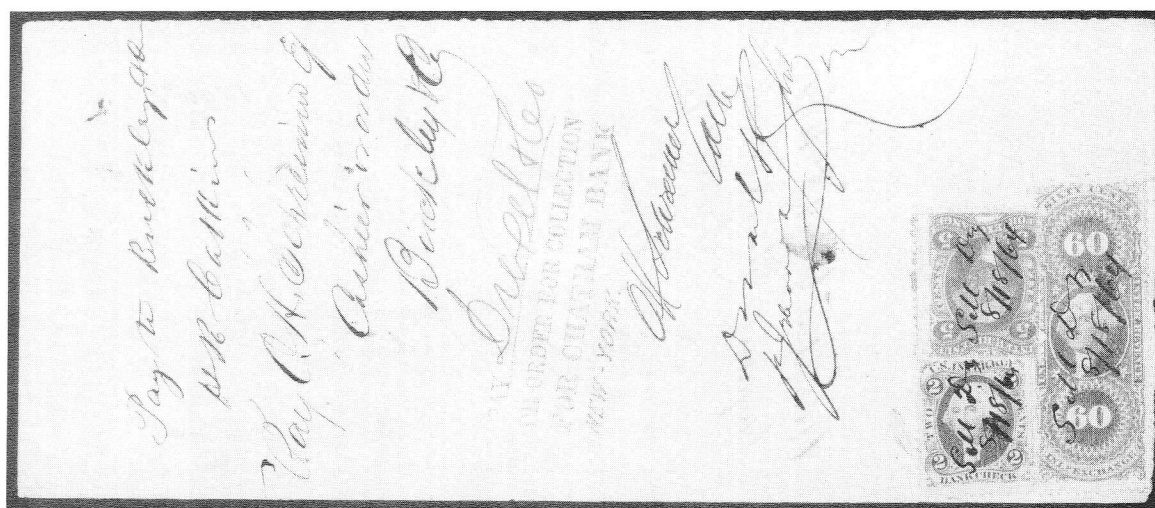
While these two "hybrid" examples of the \$20 exemption are certainly rare and interesting, it would be nice to see a pure example of the exemption, unstamped during circulation.

Another difficult transition

Because the Act of March 3, 1863, which created the Inland Exchange 1863 rates, took



Figure 70. A. Draft number 1891 for \$1500 made August 2, 1864, the day after the Inland Exchange rate changed to 5¢ per \$100, stamped at the mine with two 4¢ Inland Exchange paying the old 1863 rate of 1¢ per \$200. **B.** Reverse of this draft showing the underpayment corrected by addition of 60¢ Inland Exchange, 5¢ Foreign Exchange and 2¢ Bank Check blue when the draft was accepted at the head office in Philadelphia on August 18.



effect immediately on passage, it is not surprising that it took some time for users to adjust to the change. As detailed in an earlier section, it took the Penn Mine over three months. For the transition to the 1864 rates, the public was given time to prepare: the rates were enacted June 30, 1864, but did not take effect until August 1. In the case of the Penn Mine this opportunity was squandered, for the drafts described in the preceding section show that on August 1 and 2, 1864, its Clerk was still paying the 1863 rates. He could scarcely be faulted for this, since Keweenaw County was so remote he could presumably have learned of the new tax rates only by communication from the home office in Philadelphia. We know that Secretary S.M. Day at the head office was aware of the change in the Inland Exchange rates no later than August 16, for when the undertaxed draft number 1888 reached him for acceptance on that date, he added sufficient stamps to pay the 1864 rate. At this point, if not earlier, he must have realized it was necessary not only to inform the mine office of the new rate, but also to send a supply of stamps in suitable denominations, in a wide range of multiples of 5¢.

The earliest recorded Penn Mine draft stamped at the 1864 rate at the mine office is number 1896 of August 29, 1864, for \$150,

the 10¢ tax paid with 10¢ Inland Exchange canceled by Penn Mine handstamp with matching date. Note that only four drafts had been executed after number 1891 of August 2, 1864, which had mistakenly been stamped at the 1863 rates, and this one made four weeks later. Number 1897 has also been seen, same date, for \$800 and stamped with four 10¢ Inland Exchange.

Draft number 1899, also dated August 29, 1864, for \$668, required 35¢ tax. It bears three 10¢ Inland Exchange canceled by Penn Mine handstamps dated August 29, and a 5¢ Inland Exchange with pen cancel "SMD 9/9/64" added on acceptance. Evidently there were no 5¢ stamps on hand at the mine. There had been little need for 5¢ stamps under the 1863 schedule, since the taxes it dictated were multiples of 1¢, 2¢, 3¢, 4¢, 6¢ or 10¢. The only tax of exactly 5¢ was for drafts of \$800 to \$1000 payable in 30 days or less. Nevertheless, there were 5¢ stamps on hand during the period of the 1863 rates, as evidenced by draft number 1888 of August 2, 1864, one of those taxed at both the 1863 and 1864 rates (Figure 69); it was for \$1000 payable in ten days, and stamped at the mine with 5¢ Inland Exchange. However, as draft number 1899 shows, the supply must have been small and quickly exhausted.

Draft number 1906 of August 31, 1864,

Figure 71. Drafts for up to \$20 were exempt from tax under the 1863 Inland Exchange rates. These two, each for \$15, were properly issued unstamped at the Penn Mine, then unnecessarily stamped during circulation (see text).





Figure 72. The Inland Exchange tax was changed to 5¢ per \$100 effective August 1, but the Penn Mine office was not informed until late August 1864, nor did it have on hand a stock of 5¢ stamps. It did have 1¢, 2¢, 3¢ and 4¢ stamps, which had been useful in paying the Inland Exchange 1863 rates; these two August 31 drafts have 5¢ paid by 2¢ Express blue and 3¢ Foreign Exchange, and 1¢ Proprietary and 4¢ Inland Exchange.

scrip for \$100, has the 5¢ tax paid by 4¢ Inland Exchange and 1¢ Proprietary (the latter nominally illegal on document, Figure 72A). Draft number 1930, same date, scrip for \$50, bears 3¢ Foreign Exchange and 2¢ Express blue (Figure 72B). And draft number 2002, same date, \$30 scrip, bears a 3¢ Foreign Exchange and 2¢ Bank Check blue. Obviously the Clerk was using up his supply of small-denomination stamps which had been individually useful in paying 1863 taxes, but could now be used only to make up multiples of 5¢.

In this context it is necessary to mention two drafts of the Delaware Mine which add important detail to this picture. As described in a later section, the Delaware Mine was separate from the Pennsylvania Mine only on paper. Its drafts were executed at the same office, signed by the same Agent, and filled out and stamped by the same Clerk, who even used the Penn Mine handstamp. Delaware Mine draft number 544 of August 27, 1864, for \$267, bears a single 10¢ Inland Exchange, underpaying the 15¢ tax. This is the

earliest recorded draft taxed at the mine office at the 1864 rate, predating by two days Penn Mine number 1896 of August 29. The underpayment is consistent with that on Penn Mine number 1899, reinforcing the hypothesis that the mine office had no 5¢ stamps at this time; however, unlike Penn Mine number 1899, this one did not have a 5¢ stamp added on acceptance. Taken together, these drafts show that the Penn Mine Clerk had been informed of the Inland Exchange rate change no later than August 27, but that this information had not been accompanied by a new supply of stamps.

Delaware Mine number 547 of August 31, 1864, for \$228, has its 15¢ tax fully paid with 10¢ and 5¢ Inland Exchange tied by Penn Mine handstamps dated that same day. Either a stray 5¢ had turned up among the small-value stamps being used up that day (as on Penn Mine number 1906, number 1930, and number 2002), or a supply of 5¢ stamps had finally arrived from Philadelphia. The next-earliest draft I have seen bearing a 5¢ stamp affixed at the mine is

Table IIIa

Drafts stamped at 1864 rates, standing miner vignette

Amount	Stamp(s)	No.	Date	Comments
\$50	3¢ Foreign Exchange, 2¢ Express blue	1930	8/31/1864	
\$100	4¢ Inland Exchange, 1¢ Proprietary	1906	8/31/1864	
\$146	1¢ Express; 5¢ Inland Exchange, 2¢ Bank Check blue (x2)	1887	8/2/1864	1¢ paid initially, 9¢ on acceptance
\$150	10¢ Inland Exchange	1896	8/29/1864	
\$300	2¢ Express; 5¢ Inland Exchange (x3)	1886	8/1/1864	2¢ paid initially, 15¢ on acceptance
\$668	10¢ Inland Exchange (x3), 5¢ Inland Exchange	1899	8/29/1864	5¢ added in Phila. 9/9/1864
\$800	10¢ Inland Exchange (x4)	1897	8/29/1864	
\$1000	5¢ Inland Exchange; 40¢ Inland Exchange, 5¢ Foreign Exchange	1888	8/2/1864	5¢ paid initially, 45¢ on acceptance
\$1500	4¢ Inland Exchange (x2); 60¢ Inland Exchange, 5¢ Foreign Exchange, 2¢ Bank Check blue	1891	8/2/1864	8¢ paid initially, 67¢ on acceptance

number 2304, \$50 scrip dated October 15, 1864, stamped with 5¢ Inland Exchange tied by handstamp.

Draft number 2324 of October 29, 1864, is \$50 scrip stamped with two 2¢ Bank Check blue and a 1¢ Proprietary, and number 2327 of November 5, 1864, amount \$100, bears two 2¢ Bank Check blue and 1¢ Express. It may be that the initial shipment of 5¢ stamps had been exhausted. It is also possible that these small-denomination stamps were simply being used up. Incidentally, combinations of small-denomination stamps were occasionally used much later, as evidenced by draft number 3910, \$50 scrip of September 6, 1865, stamped with 4¢ Inland Exchange and

1¢ Proprietary. These usages might reflect a temporary lack of 5¢ stamps.

In summary, it took at least a month, and possibly much longer, before the Pennsylvania Mine office had adapted to the Inland Exchange rate of 5¢ per \$100 that took effect August 1, 1864.

Listing of drafts stamped at 1864 rate

All drafts stamped under the 1864 schedule are examples of a single open-ended rate, 5¢ per \$100. The distinguishing factors thus become the amount of tax paid, and for a given amount, the stamp(s) affixed. Tables IIIa and b list all tax brackets and combinations of stamps I have observed. Roughly half of these appear to be unique. For the

Figure 73.
New style
Penn Mine
draft which
was put into
use about the
end of August
1864.

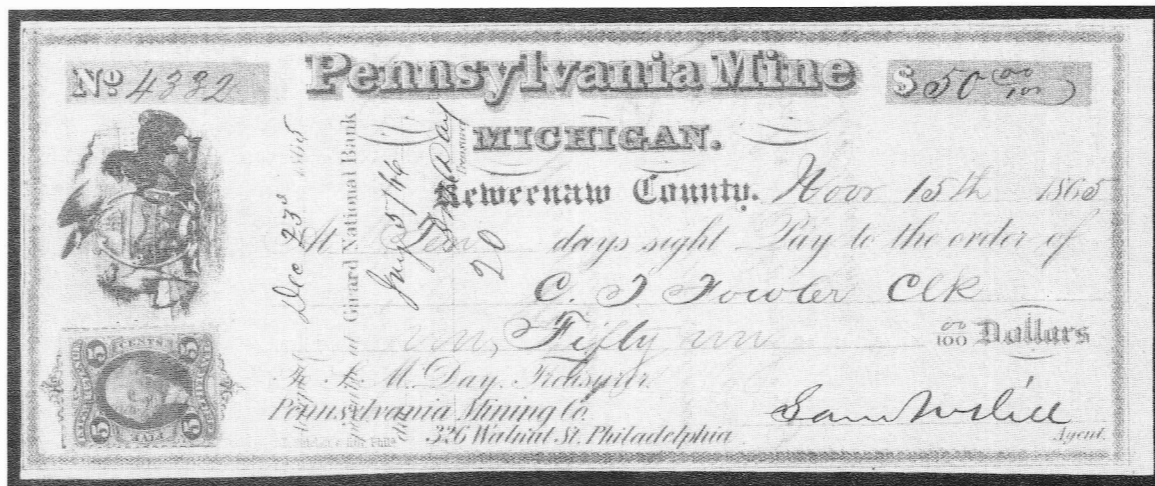


Table IIIb

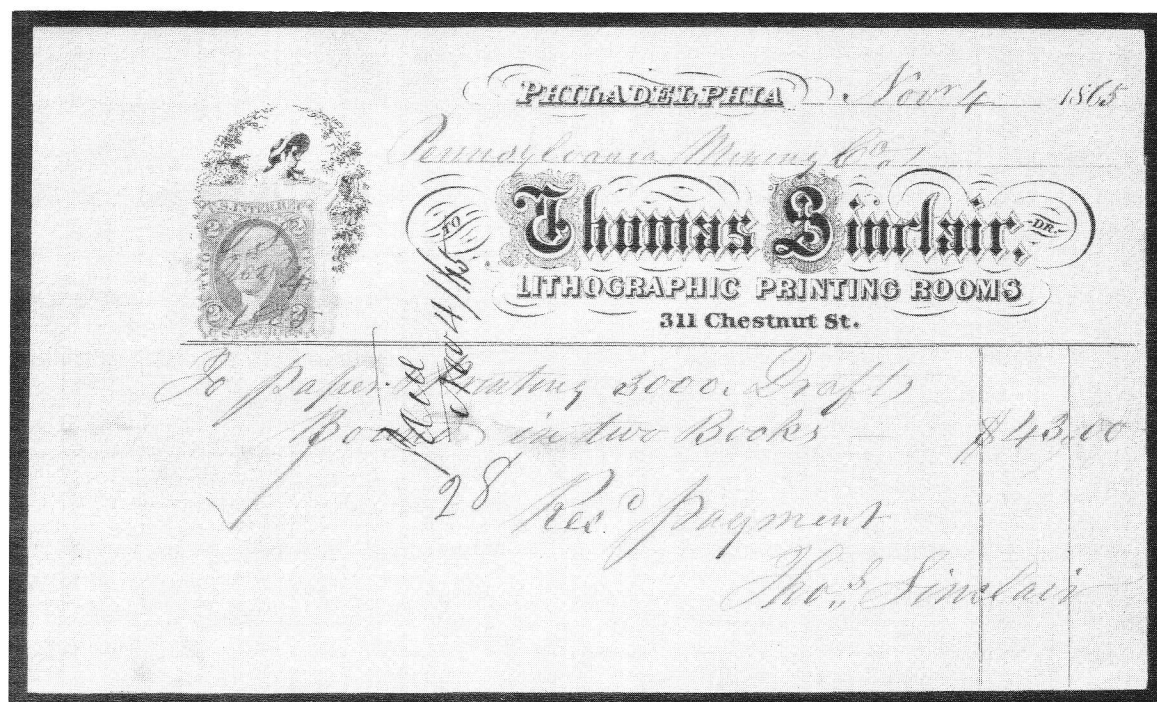
Drafts stamped at 1864 rates, coat of arms vignette

Amount	Stamp(s)	No.	Date	Comments
\$30	2¢ Bank Check orange	2145	8/31/1864	Cream paper, backdated, underpaid
\$30	3¢ Foreign Exchange, 2¢ Express blue	2002	8/31/1864	Scrip
\$40	5¢ Agreement	3681	8/24/1865	
\$45	5¢ Playing Cards	2801	3/24/1865	Scrip; unusual "SN" ms. cancel
\$50	2¢ Bank Check blue (x2), 1¢ Proprietary	2324	10/29/1864	Scrip
\$50	4¢ Inland Exchange, 1¢ Proprietary	3910	9/6/1865	Scrip; ms. cancel "CTF Clk"
\$50	5¢ Certificate	4332	11/15/1865	Scrip; ms. "CTF Clk;" many exist
\$50	5¢ Inland Exchange	2304	10/15/1864	Scrip; many exist
\$100	2¢ Bank Check blue (x2), 1¢ Express	2347	11/5/1864	
\$124	10¢ Certificate	5059	5/4/1866	
\$200	10¢ Bill of Lading	3876	8/24/1865	
\$200	10¢ Power of Attorney	3337	6/24/1865	Toronto bank handstamp
\$200.15	15¢ Inland Exchange imperforate	3947	9/25/1865	Ms. cancel "CTF Clk"
\$218	10¢ Certificate, 5¢ Inland Exchange	4189	10/23/1865	Ms. cancel "CTF Clk"
\$220	10¢ Power of Attorney, 5¢ Certificate	3892	8/28/1865	Ms. cancel "CTF Clk"
\$274	10¢ Bill of Lading, 5¢ Inland Exchange	4318	10/25/1865	
\$294	10¢ Certificate, 5¢ Certificate	5038	4/21/1866	Scrambled date
\$300	10¢ Power of Attorney, 5¢ Inland Exchange	4171	10/7/1865	Ms. cancel "CTF Clk"
\$340	10¢ Bill of Lading, 10¢ Power of Attorney	3290	6/26/1865	
\$350	10¢ Power of Attorney pair	3342	6/24/1865	
\$438	25¢ Power of Attorney	3894	8/28/1865	Ms. cancel "CTF Clk"
\$451	25¢ Entry of Goods	4179	10/13/1865	Ms. cancel "CTF Clk"
\$454	25¢ Certificate	2478	1/2/1865	
\$483	10¢ Certificate (x2), 5¢ Inland Exchange	4741	2/27/1866	Ms. cancel "CTF Clk"
\$600	30¢ Inland Exchange	4161	10/2/1865	Ms. cancel "CTF Clk"
\$625	30¢ Inland Exchange, 5¢ Inland Exchange	4603	1/17/1866	Ms. cancel "CTF Clk"
\$660	25¢ Entry of Goods, 10¢ Bill of Lading	3878	8/24/1865	
\$685	25¢ Power of Attorney, 10¢ Bill of Lading	3895	8/28/1865	Ms. cancel "CTF Clk"
\$700	25¢ Entry of Goods, 10¢ Power of Attorney	4183	10/21/1865	Ms. cancel "CTF Clk"
\$706	40¢ Inland Exchange part perforate	3001	6/14/1865	
\$878	40¢ Inland Exchange part perforate, 5¢ Inland Exchange	4317	10/25/1865	
\$990	50¢ Passage Ticket	2997	6/13/1865	
\$996	50¢ Life Insurance	4342	11/23/1865	Ms. cancel "CTF Clk"
\$1000	40¢ Inland Exchange part perforate, 10¢ Power of Attorney	2361	11/16/1864	
\$1127	30¢ Foreign Exchange, 30¢ Inland Exchange	4532	11/28/1865	Ms. cancel "CTF Clk"
\$1200	50¢ Passage Ticket, 10¢ Power of Attorney	2958	4/28/1865	
\$1292	30¢ Inland Exchange (x2), 5¢ Inland Exchange	2644	3/4/1865	
\$1496	40¢ Inland Exchange part perforate, 30¢ Foreign Exchange, 5¢ Inland Exchange	2426	12/13/1864	
\$1500	50¢ Passage Ticket, 25¢ Power of Attorney	2996	6/13/1865	
\$1800	50¢ Life Insurance, 40¢ Inland Exchange part perforate	4181	10/14/1865	Ms. cancel "CTF Clk"
\$1870	50¢ Life Insurance, 25¢ Power of Attorney, 10¢ Certificate, 10¢ Power of Attorney	4936	3/15/1866	Stamps on back; ms "CTF Clk"
\$2200	\$1 Inland Exchange, 10¢ Certificate	4545	12/15/1865	Ms. cancel "CTF Clk"

others, usually there were only two or three examples in the archive, of which a single representative example is listed. Notable ex-

ceptions are the scrip drafts bearing a single 5¢ stamp, usually for \$50 and stamped with a 5¢ Certificate or 5¢ Inland Exchange,

Figure 74.
November
1865 receipt of
Philadelphia
lithographer
Thomas
Sinclair for
printing 3000
Pennsylvania
Mining Co.
drafts.



which exist in fair quantities. Table IIIa lists drafts with the “standing miner” vignette.

On about August 30, 1864, probably commencing with draft number 2001, the company began using a new style draft (Figure 73), with vignette of the coat of arms of the State of Pennsylvania at left, and below this a box the size of a 2¢ stamp, aligned vertically. They were again printed in red, with the exception of four lines in black reading vertically, for the details of acceptance of the draft to be filled in. Like the previous style, these drafts bear the imprint of Philadelphia lithographer T. Sinclair. There were evi-

dently two or more printings, the first on white paper, used for drafts numbered from about 2000 to about 3000 (I have observed it on numbers from 2002 to 2958), the other(s) on cream paper, used for all higher number drafts (observed on numbers from 2996 to 5059) commencing about June 13, 1865. A receipt has survived of Thomas Sinclair, Lithographic Printing Rooms, 311 Chestnut St., Philadelphia, dated November 4, 1865, to the Pennsylvania Mining Co., “To paper & Printing 3000 Drafts Bound in two Books, \$43.00” (Figure 74). Usage of this style draft is given in Table IIIb.

Handstamp anomalies

In the company handstamp canceler, the date normally read month/day/year. In changing the date plugs, periodic errors were made, as listed in Table IV and shown in Figure 75. The canceler initially read “PENN. MINE L.S. MICH.” around the top, and “W.R.T. Clerk.” around the bottom, and was used in this state until about June 1864, when William R. Todd was replaced as Clerk by Crawford Burnham. The handstamp was then taken out of use, and Burnham began canceling all stamps by hand. The latest use I have observed of this handstamp is on draft number 1651, dated May 5, 1864, and the earliest observed pen cancels by Burnham are on number 1679, dated June 6, 1864. After some weeks the handstamp was put back

Table IV

Handstamp anomalies

No.	Date	Error
2145	8/31/1864	Entire date inverted
2996	6/13/1865	Order day/month/year, and month “JUN” inverted
2997	6/13/1865	Order day/month/year, and month “JUN” inverted
3001	6/14/1865	Order day/month/year, and day inverted
4317	10/25/1865	Order day/month/year
4318	10/25/1865	Order day/month/year
5030	4/21/1866	Order year/month/day
5038	4/21/1866	Order year/month/day
5059	5/4/1866	Order year/month/day

into use, the wording "W.R.T. Clerk." having been removed in the interim. The earliest example I have seen of the canceler in this new state is on draft number 1871, of July 23, 1864. This handstamp was also used by C.T. Fowler, who replaced Burnham as Clerk in about June 1865. Curiously, there were also intermittent periods when Fowler canceled stamps by hand.²

Draft number 2145, with completely inverted date "AUG 31 1864," is curious for more reasons than the inverted date. It is on

the distinctive cream paper introduced around mid-June 1865, and is filled out in the distinctive hand of C.T. Fowler, who became Clerk about the same time. Moreover, other drafts dated August 31, 1864, are known, all with normal datestamps (Figure 72). Finally, this draft was accepted July 26, 1865, 11 months after it was supposedly executed, an extraordinarily long time. All this compels the conclusion that it has been back-dated. Probably it was a replacement draft made in June or July 1865, the original number 2145 having been lost or damaged. The date error evidently occurred in the process of back-dating the handstamp.

Power of attorney, voting

Any power of attorney or proxy for voting at any election of officers of any incorporated company or society, except religious, charitable or literary societies, or public cemeteries, was taxed at 10¢. Fewer than 20 EMUs have been recorded.

²Of the drafts I have observed numbered from number 3892 through number 4936, dated from late August 1865 through mid-March 1866, all but two bear stamps with manuscript cancel "WTF Clk" and the date; however, on number 4317 and number 4318, dated October 25, 1865, the company handstamp canceler was used. Fowler also used the handstamp on number 2996 through number 3878, dated mid-June through late August 1865, and on number 5030 through number 5059, in April and May 1866.



Figure 75. On June 13, 1865, "JUN" was inverted in the Penn Mine handstamp canceler, and the following day "14" was inverted. In addition, the normal month/day date order was reversed on both days. The August 31, 1864, cancel shown here (probably back-dated, see text) has the entire date inverted.

Table V

Penn Mine Power of Attorney EMUs

Date	Maker	Stamp
4/2/1863	D.B. C...mens	R37b
(4)/2/1863	S.H. Horstmann	R37b
4/2/1863	Eliz. H. Thompson	R37b
4/3/1863	Conrad S. Grove	R37b
4/3/1863	Wm. S. Magee	R37b
4/4/1863	Levi Dickson	R37b
4/6/1863	Jos. W. Aldrich	R37b

EMUs

This is the usage for which the “fabulous finds” described in this series have had the greatest impact: fewer than 20 EMUs have been recorded, of which Quincy Mine and Pennsylvania Mine pieces account for all but two (Mahler, 1996a)³. Figure 76 shows a typical Pennsylvania Mining Co. EMU, executed in Philadelphia April 2, 1863, empowering S.M. Day (the Company Secretary) to vote as

³These are proxies effective for any election of Directors of the Washington and Georgetown Railroad Co., June 24, 1863, stamped with 10¢ Power of Attorney part perforate. No place of execution mentioned, but New York imprint at bottom.

proxy in any election, and on any question that might arise, at the stockholders’ meeting to be held April 6, 1863. It bears a 10¢ Power of Attorney part perforate, canceled “SMD 4/6/63.” All others I have observed have the same stamp and cancel; they were stamped, not by the parties who executed them, but by the Secretary, on the day of the meeting, no doubt to ensure their legality. I have seen eight Penn Mine EMUs, and recorded full details on the seven listed in Table V. A few others probably exist.

The archives also included a number of proxies with similar cancels also dated April 6, 1863, but stamped with the 10¢ Inland Exchange. Evidently the supply of the 10¢ Power of Attorney had been exhausted.

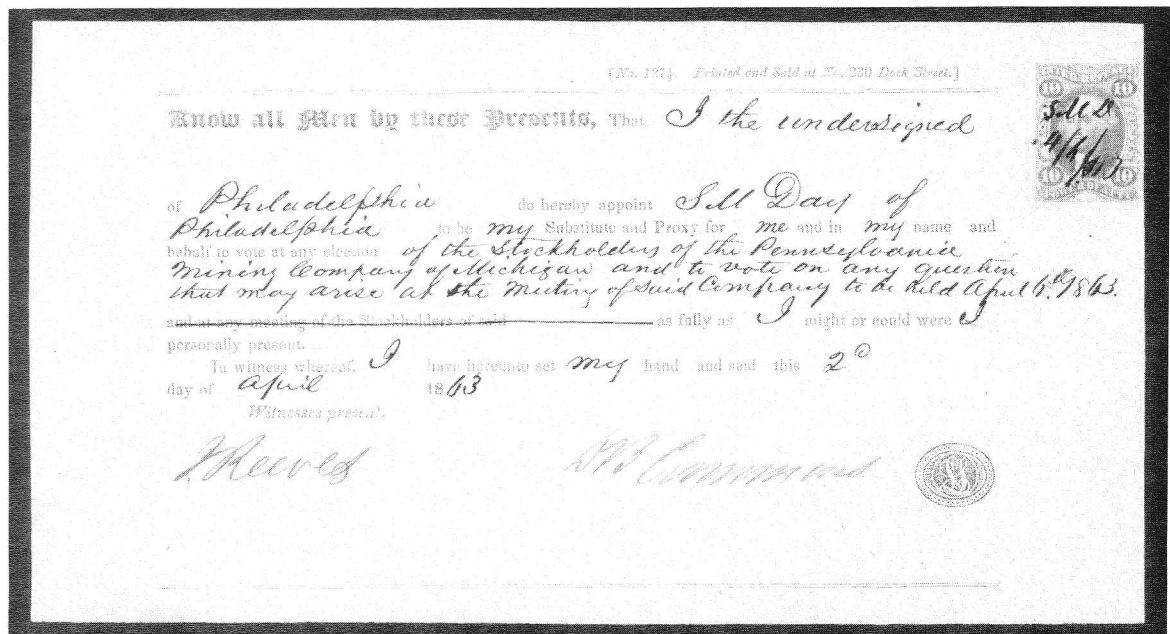
Delaware Mining Company

By early 1863, not much more than a year after its creation, the Pennsylvania Mining Co. was already in financial trouble. At the annual meeting in April (at which the voting proxies described in the preceding section were utilized), the stockholders forced a reorganization, by which the western 720 acres of the company’s holdings were to be sold to a new company, the Delaware Mining Co., for \$100,000 payable in stock in the new company, to be distributed to the Pennsylvania Mining Co. stockholders.

Stock certificates

Figure 77 shows a stock certificate of the

Figure 76.
April 1863
voting proxy
for Pennsylvania
Mining
Co. annual
stockholders’
meeting,
stamped with
matching 10¢
Power of At-
torney part
perforate. A
rare EMU.



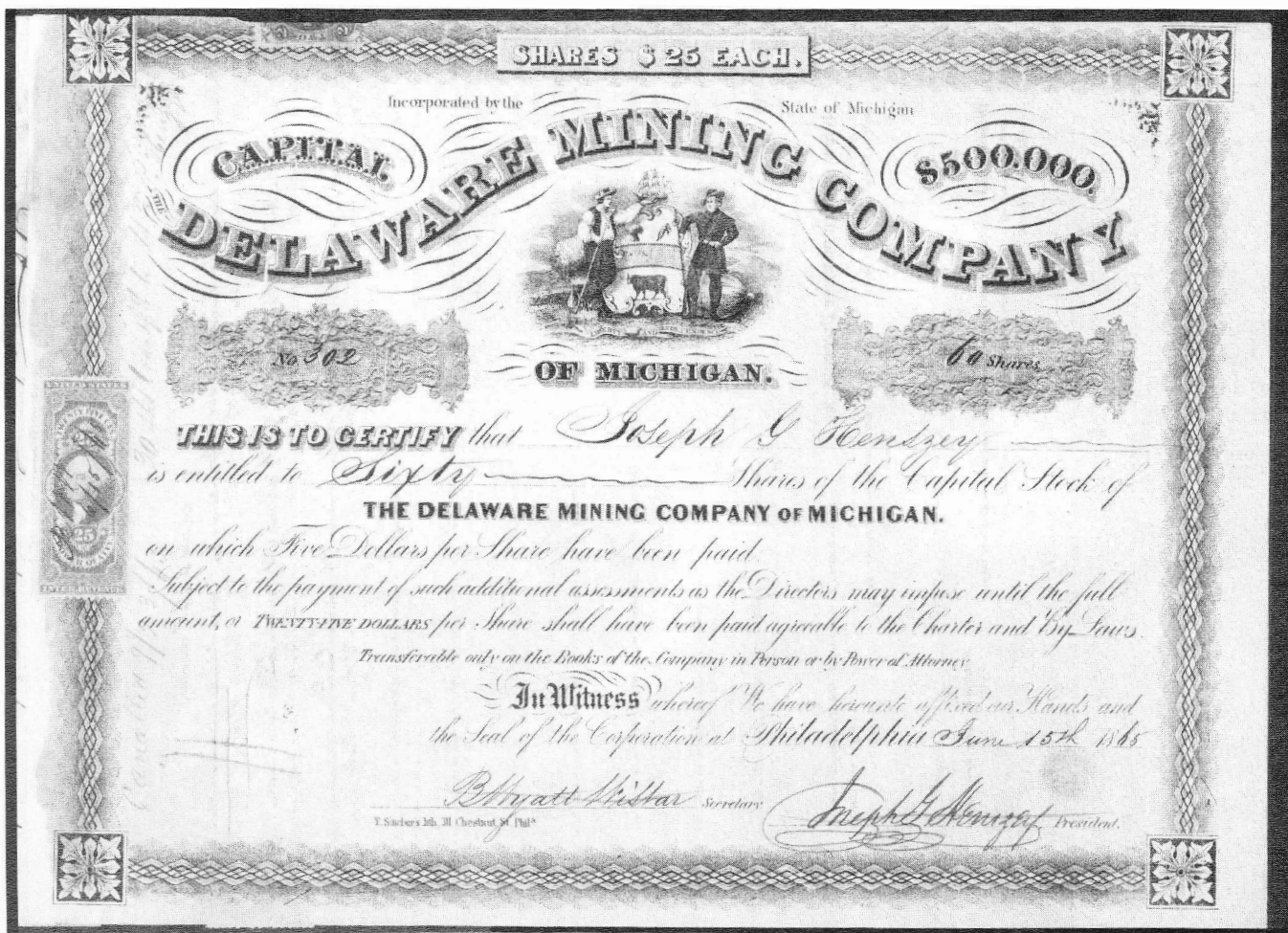


Figure 77.
1865 Delaware Mining Co. stock certificate.

new company. The book of redeemed stock certificates found in the archives contained 72 certificates of the Pennsylvania Mining Co., and also precisely 72 of the Delaware Mining Co. Since all Pennsylvania Mining Co. stockholders received shares in the Delaware when the latter company was created, it makes sense that when Pennsylvania shares were redeemed, the associated Delaware shares would be too. Comparison of certificates of the two companies (see Figure 55) shows that they had the same President, Joseph G. Henszey. (Note that the Delaware certificate shown here was made to Henszey himself.)

Drafts

The archive contained a small number of Delaware Mine drafts, patterned after those of the parent company. The earlier style, used from August 1863 to about June 1865, was essentially identical to the contemporaneous Penn Mine drafts with standing miner

vignette, except for being printed in brown instead of red (Figure 78). Their drafts show that the two companies had the same Agent (Sam W. Hill), Clerk (Wm. R. Todd), Secretary (S.M. Day), and head office address (326 Walnut St., Philadelphia)⁴. Illustrated are the Delaware Mine's number 1 draft, dated August 13, 1863, and draft number 4, made over a month later on September 16, 1863. The latter shows a remarkable usage of multiple copies of the 2¢ Bank Check orange First Printing, paying the 4¢ tax on a draft of \$800; virtually all of these stamps were used singly on checks or drafts. Note the use of the Penn Mine handstamp on both drafts!

⁴In about May 1865 B. Wyatt Wistar replaced S.M. Day as Secretary and Treasurer of the Delaware Mining Co. This is evident from the company's stock certificates and drafts of this period (Figures 77,79).

Figure 78. A. Draft number 1 of Delaware Mine, August 13, 1863. Note the use of the Penn Mine handstamp canceler. **B.** Draft number 4, stamped with two 2¢ Bank Check orange First Printing, the only recorded document bearing multiple copies of this stamp.



In about June 1865 the company switched to a new style draft, patterned after the Penn Mine draft with state arms vignette, put into use about nine months earlier (Figure 73); this one, though, had the coat of arms of the State of Delaware instead of Pennsylvania, and was again printed in brown instead of red (Figure 79). Only a handful are known to have survived. The transition to this style occurred at draft number 1022 or number 1023; the latest recorded of the standing miner type is number 1021 of May 19, 1865, and the earliest of the coat of arms type, number 1023 of June 13, 1865.

Listed in Table VI are all tax amounts and stamp combinations recorded for Delaware Mine time drafts.

As discussed earlier, drafts number 544 and 547 provide important information about the Pennsylvania/Delaware Mine office's ad-

aptation to the change in the Inland Exchange rates that took effect August 1, 1864. Draft number 1024 of June 13, 1865, has inverted month "JUN" in its handstamp cancels, like Penn Mine number 2996 and 2997 of the same date.

Two significant sight drafts

Drafts number 1021 and number 1023 shows some interesting internal bookkeeping. Virtually all Delaware Mine (or Pennsylvania Mine) drafts were time drafts used to pay local debts. These two were payable to Treasurer B. Wyatt Wistar, on whom all Delaware Mine drafts were drawn. Both were altered by hand to be payable at sight, and stamped with a 2¢ Bank Check orange. Draft number 1021 is of the miner type, dated May 19, 1865, for \$4000, with manuscript notations "For Part Payment of Engine from Cuyahoga Iron Works" and "Recd.

Table VI

Delaware Mine time drafts

1863 Rates

Bracket	Amount	Time	Tax	No.	Date	Stamp(s) Comments
\$601-800	\$800	15 days	4¢	4	9/16/1863	2¢ Bank Check orange First Printing (x2)
\$801-1000	\$1000	15 days	5¢	1	8/13/1863	5¢ Agreement

1864 Rate

Miner Type

Amount	Stamp(s)	No.	Date	Comments
\$100	5¢ Agreement	916	3/24/1865	Scrip
\$200	10¢ Bill of Lading	919	3/24/1865	Scrip
\$200	10¢ Power of Attorney	893	2/24/1865	Scrip
\$228	10¢ Inland Exchange, 5¢ Inland Exchange	547	8/31/1864	
\$267	10¢ Inland Exchange	544	8/27/1864	Underpaid (see text)
\$400	10¢ Power of Attorney pair	716	12/3/1864	

Arms type

\$100	5¢ Inland Exchange	1800	9/2/1865	
\$392	20¢ Inland Exchange	2491	12/29/1865	
\$500	25¢ Certificate	1024	6/13/1865	Month "JUN" inverted in h.s.

Philada. May 25/65 For part of \$8000 chgd. on cash Book Feb 21/65." Draft number 1023 is of the Arms type, dated June 13, 1864, for \$200, with manuscript notation "For \$2000 currency remitted by Express May 30th 1865 to S.W. Hill, Michigan" (Figure 79).

Company scrip

We have seen abundant evidence that both the Pennsylvania and Delaware Mines tailored their generic drafts to serve as company scrip, by making them for convenient

amounts like \$20 or \$50, payable to the company Clerk, who immediately endorsed the drafts simply by signature, making them payable to the bearer. The mine office used these drafts in lieu of cash, with the intent that they would circulate as a local medium of exchange; this allowed the company a "float," or short-term loan, for the amount of the draft, until it was paid in Philadelphia. The company also formalized this process by designing drafts with printed \$5 and \$10 de-

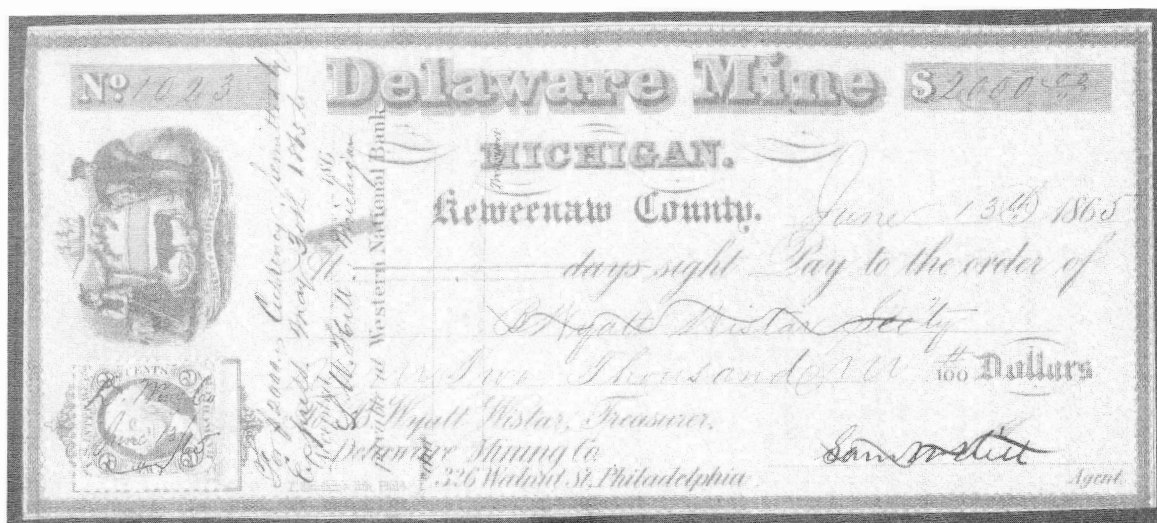
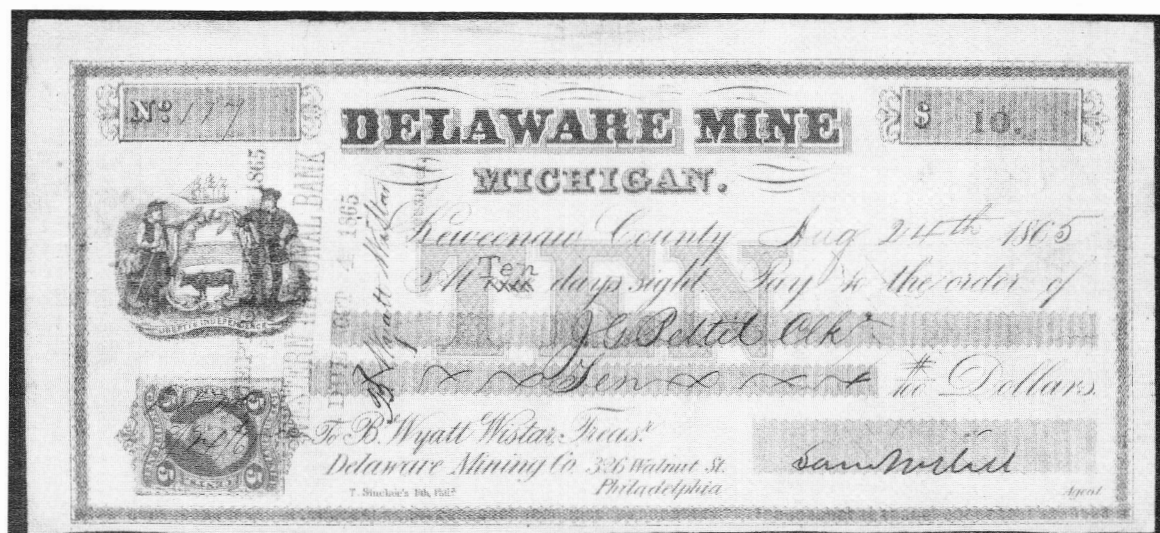


Figure 79. New style Delaware Mine draft introduced about June 1865, one of only a handful found in the archive.

Figure 80. A.

Delaware
Mine \$10 scrip
payable at ten
days' sight,
stamped with
5¢ Certificate.

B. \$10 scrip
payable at
sight, exempt
from the 2¢
bank check tax
as the amount
did not exceed
\$10, properly
unstamped. A
rare usage.



nominations, to serve as provisional \$5 and \$10 bills. They were made payable at one day's sight, thus taxable as Inland Exchange, at 5¢. Figure 80A shows a \$10 draft taxed at this rate, number 117 of August 24, 1865. It was altered by hand to be payable at ten days' sight, not one, which did not change the tax. It bears a 5¢ Certificate canceled "Del M Co 8/24/65" in the hand of Clerk J.G. Pettit. I have recorded about ten similar pieces, including number 173 of September 6, 1865, stamped with 5¢ Inland Exchange.

The \$10 exemption

As discussed in the previous installment in connection with the Quincy Mine scrip, by the 1864 tax schedule, checks or sight drafts, normally subject to the 2¢ Bank Check tax, were exempt if drawn on a party other than a bank, banker, or trust company, and for an amount not exceeding \$10 (Mahler, 1988,

1996b). At some point the Delaware Mining Co. appears to have realized that their \$5 and \$10 drafts, drawn on the company Treasurer, would qualify for this exemption if made payable at sight. Figure 80B shows \$10 draft number 341 of October 5, 1865, with printed "At one days sight" altered by hand to read "At sight," and the draft is properly unstamped. Figure 81 shows two more drafts similarly altered to be payable at sight, \$10 draft number 387 of October 23, 1865, and \$5 draft number 192 of March 1, 1866. Each bears a 2¢ Bank Check orange with non-descript pen cancel strikingly different from the style used by Clerk Pettit. They were evidently added during circulation by well-intentioned parties unaware of the \$10 exemption.

These \$5 scrip drafts are printed in red brown, with large "5" underprinted at center



Figure 81.
Delaware
Mine scrip for
\$5 (A.) and
\$10 (B.) pay-
able at sight,
properly is-
sued
unstamped. In
each case a 2¢
Bank Check
orange was
added during
circulation by
a well-mean-
ing party
unaware of the
\$10 exemp-
tion.



and small "5" at upper right, both in red. Only a handful appear to have survived. The \$10 drafts are dark brown, with underprinted central "TEN" and "10" at upper right, both in green. They have survived in somewhat greater numbers, but are scarce.

Monette (1987) illustrates a \$5 scrip draft of the Pennsylvania Mining Co., number 115 of April 1, 1866. This did not come from the Joyce holding, which was dispersed only in 1991, nor, to my knowledge, did the Joyce hoard contain any such pieces. It is very similar in style to the Delaware Mine \$5 draft illustrated here, but with vignette of the Pennsylvania coat of arms, and a number of small differences, most notably that it is printed to be payable at sight, rather than at one day's sight, and that there are no boxes

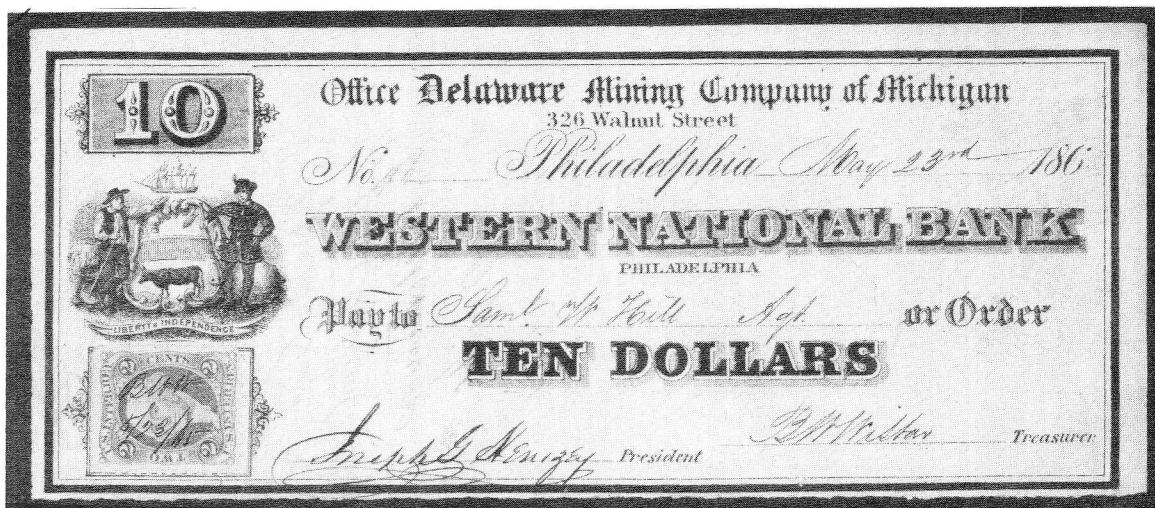
at upper left and right for the draft number and amount. It is unstamped. This draft, the aforementioned Delaware Mine \$5 and \$10 drafts, and the Quincy Mine \$10 scrip described in the preceding chapter, are the only examples of the 1864 Bank Check \$10 exemption known to me.

Scrip checks

The archives contained another form of \$5 and \$10 scrip, much more common than the above-described drafts. Figure 82A shows a check drawn on the account of the Pennsylvania Mining Co. at the Girard National Bank of Philadelphia, by Treasurer S.M. Day, payable to Mine Agent Sam W. Hill. Such checks were shipped in quantity to the mine office, endorsed by Hill's signature, and circulated there in lieu of \$5 bills. This is \$5 check number 984 of May 24, 1865, stamped

Figure 82. A.
 Pennsylvania
 Mining Co.
 scrip check
 drawn on
 Girard Na-
 tional Bank,
 formally ex-
 ecuted in
 Philadelphia
 then shipped
 to the mine for
 issuance there.

B. Similar
 scrip check of
 Delaware
 Mining Co.



with 2¢ U.S.I.R. precanceled by handstamp "S.M. DAY MAY 1865" with date left blank. Figure 82B shows an essentially similar \$10 scrip check on the account of the Delaware Mining Co. at the Western National Bank of Philadelphia, drawn by Treasurer B.W. Wistar, again payable to Agent Hill. This is check number 96, of May 23, 1865, stamped with 2¢ U.S.I.R. with manuscript cancel "BWW 5/23/65." Such checks survived in considerable numbers.

Chippewa Mining Co.

The archive included a few pieces from the Chippewa Mining Co. of Michigan. The \$25 scrip check illustrated in Figure 83, number 27, of May 19, 1865, proves that this was another subsidiary of the Pennsylvania Mining Co., with the same head office, President, and Secretary, and checks similar in style to the parent company's \$5 scrip. It is printed in

green, made to Pres. Joseph Henszey, and endorsed by his signature only. Very few of this type survived.

A handful of generic drafts were found with handwritten dateline "Office Chippewa Mine Marquette." They have Philadelphia imprint and two vignettes, and are drawn by Superintendent Wm. P. Spalding on Secretary/Treasurer S.M. Day at the head office in Philadelphia. Figure 84 shows draft number 32, August 21, 1865, payable at sight, stamped with 2¢ U.S.I.R., "for powder &c." A few time drafts also exist, for example number 39, of September 2, 1865, for \$166, the 10¢ tax underpaid by 5¢ Agreement.

Wyoming Mining Co.

In the book of stock certificates found in the archives, in addition to the aforementioned 72 certificates each of the Pennsylvania Mining Co. and Delaware Mining Co.,

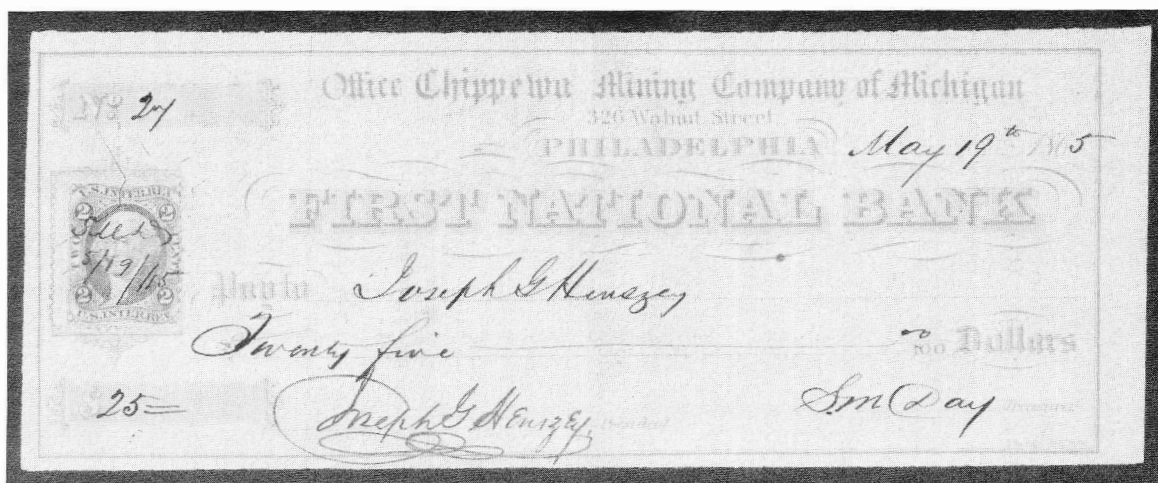


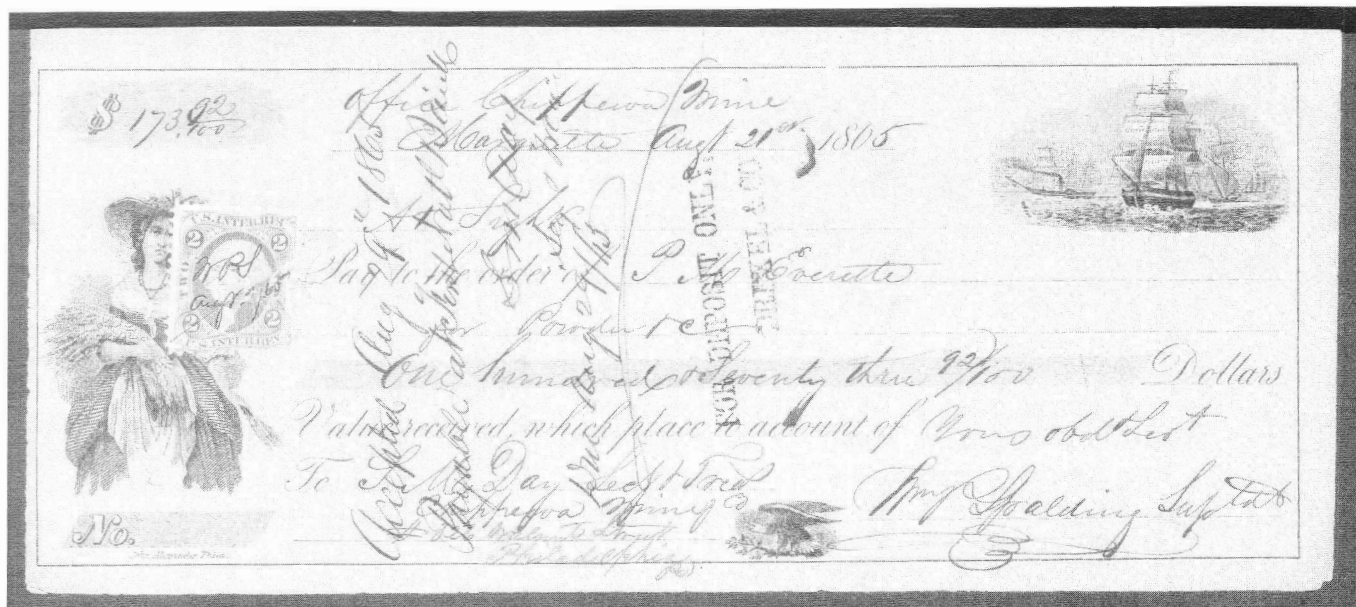
Figure 83.
Scrip check of
Chippewa
Mining Co.,
for \$25, pay-
able to Pres.
Joseph
Henszey and
endorsed by
his signature,
thus payable
to the bearer.

there were 30 of the Wyoming Mining Co. of Michigan (Figure 85). These reveal that this company was incorporated in February 1865, and had the same President and Secretary as the Pennsylvania Mining Co. The "Wyoming" in the company name evidently refers to the county in Pennsylvania, not the Territory (which did not exist until 1867). Note that the certificate shown is for 20,000 shares in the name of the Wyoming Mining Co. itself; it is certificate number 5, dated April 11, 1865, and the stub to which it is attached states that it is "Composed of Nos. 1,2,3 & 4." Since the company's capitalization was \$500,000 with shares valued at \$25, it follows that these 20,000 shares were all that existed!

Figure 86 shows a draft of the Wyoming

Mine, number 41, of September 30, 1865, in the same style as the contemporaneous drafts of the Pennsylvania Mine and Delaware Mine, but with coat of arms of the State of Michigan, and printed in blue. It shows that the Wyoming Mine had the same Agent, Clerk, and home office address as the Pennsylvania and Delaware Mines, and the same Treasurer as the Delaware. This is a scrip draft for \$30, following the usual formula, made payable to the company Clerk, then endorsed by signature. It bears a 5¢ Inland Exchange canceled "CTF Clk Sep 30/65." Since no time for payment was specified, by default it became a sight draft, and 2¢ tax would have been sufficient. Fewer than five of these drafts are believed to have survived.

Figure 84.
1865 generic
draft
datelined
"Office
Chippewa
Mine,
Marquette,"
one of a hand-
ful found.



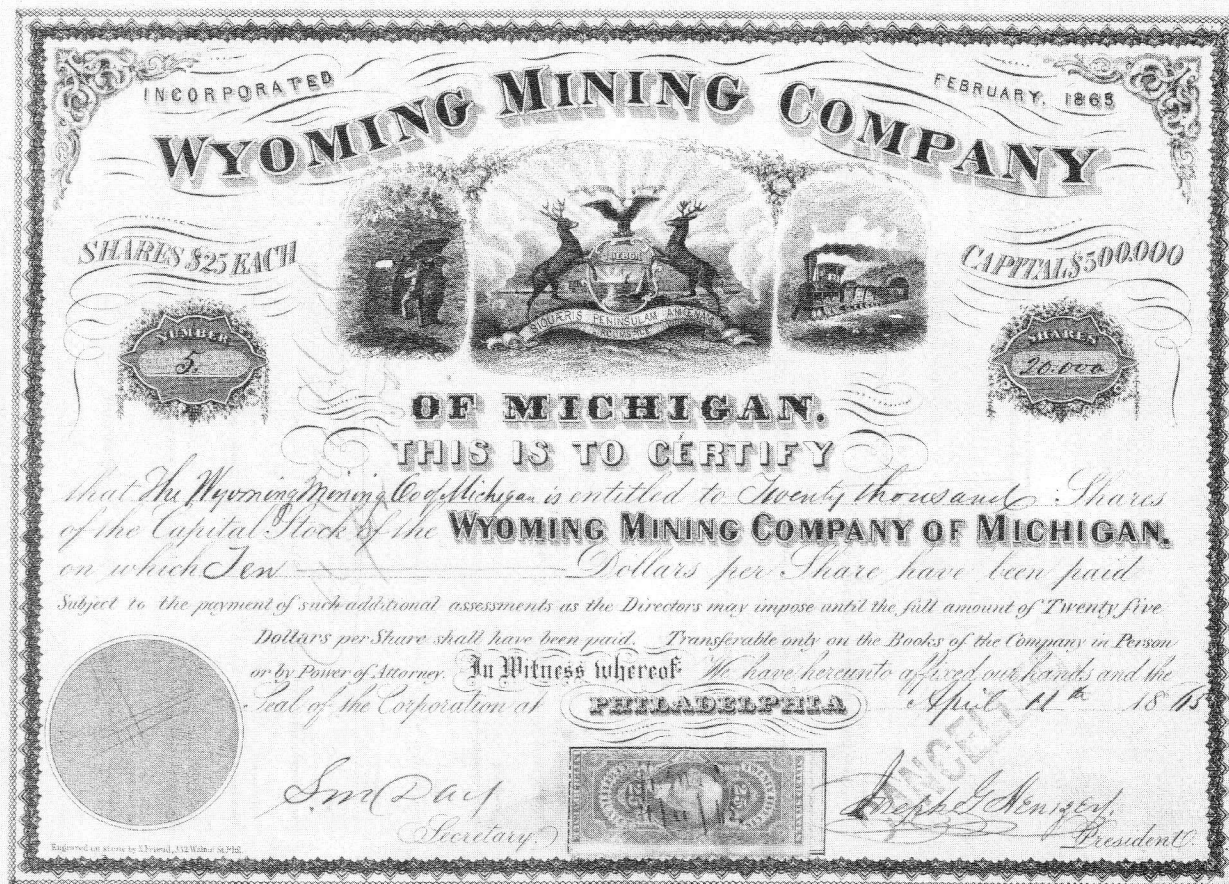


Figure 85.
1865 Wyoming
Mining Co.
stock certi-
ficate for the
entire 20,000
shares of the
company.

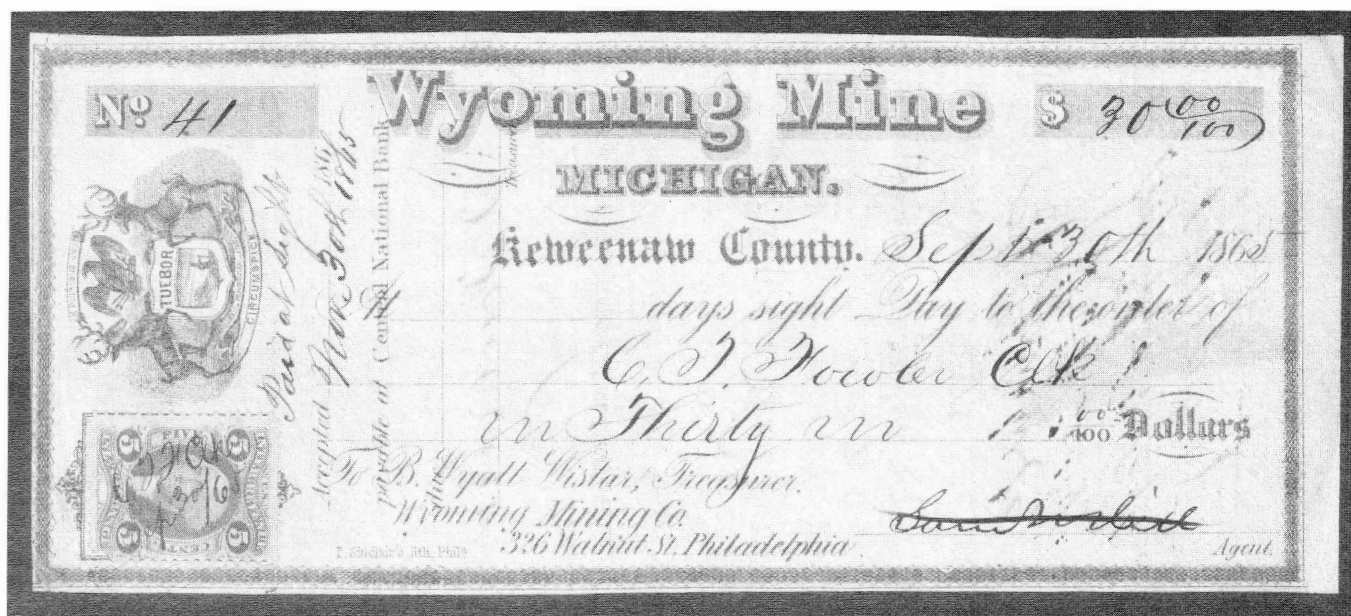
La Belle Smelting Works

About 20 of drafts of the La Belle Smelting Works were found in the archive. Figure 87 shows number 160 of December 19, 1865, for \$122 payable at ten days sight, properly taxed at 10¢ with 10¢ Contract canceled "Dec 19 1865." They have printed dateline "Mendota (Lac La Belle), Mich.," and are a pretty rose red. They are printed to be drawn on the company Treasurer in Philadelphia, but curiously, his name and address were left to be filled in by hand. On all drafts I have seen, this was S.M. Day, 326 Walnut St., just as for the Pennsylvania Mining Co., showing that the La Belle Smelting Works was yet another of its subsidiaries. Only a few drafts taxed at 10¢ were found. Most are time drafts taxed at 5¢, for example number 201 of March 6, 1866, stamped with 5¢ Inland Exchange canceled "3/6/66 JW Jr" by Agent

John Williams Jr. A few drafts were altered to be payable at sight, for example number 225 of May 14, 1866, scrip for \$125 payable to Williams and endorsed by his signature only, stamped with 2¢ U.S.I.R.

Afterword

During the decade of Civil War documentary taxes that began in 1862, some 1.3 billion stamps were used (Mahler, 1993), and the number of documents stamped must have been on the order of half a billion. A goodly number of them were stored in what must have been tens of thousands of commercial, personal, and governmental archives. Judging from the numbers of stamps surviving today, as these archives became obsolete over the succeeding years and decades, hundreds if not thousands of them must have eventually passed into philatelic hands. Early collectors, though, were almost exclu-

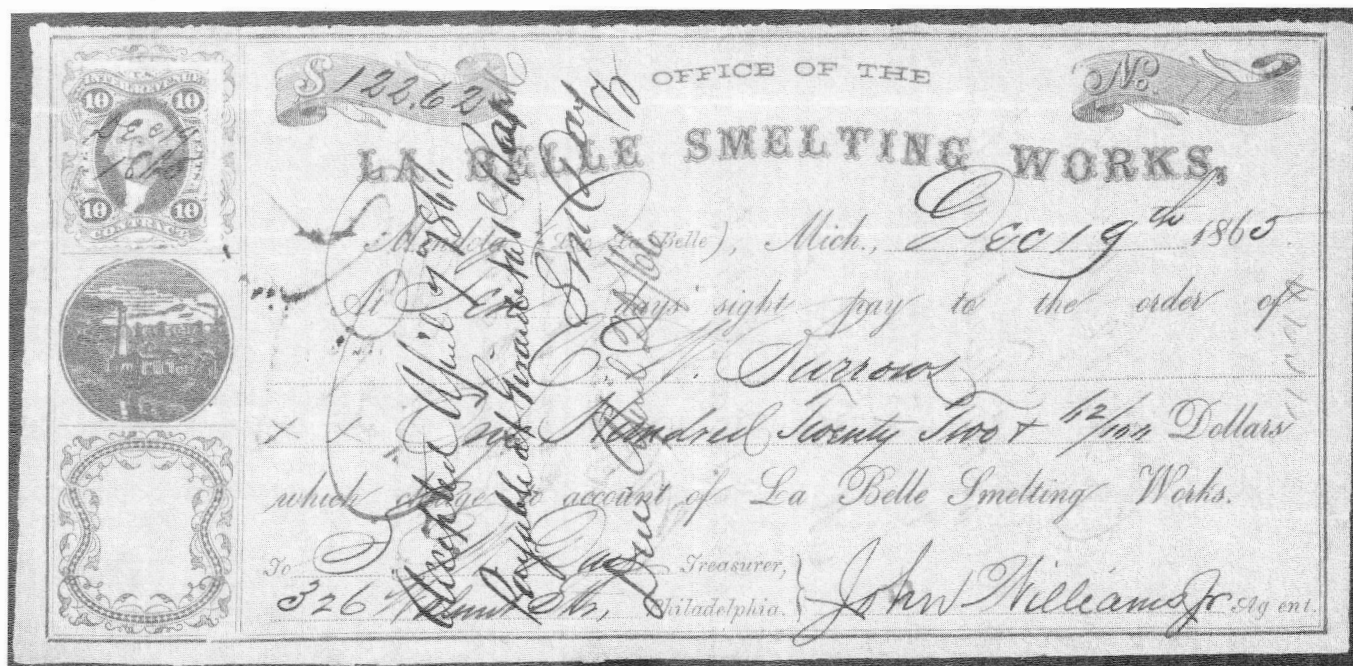


sively stamp-hunters, seldom interested in preserving stamped documents intact. Thousands of off-document stamps, many with cancels identifying their users as banks, express companies, dealers in foreign exchange, insurance companies, railroad and mining company presidents, and so on, give mute testimony of the treasures of fiscal history they were once affixed to. The documents still extant, the present-day raw material of fiscal history, probably number

on the order of 100,000, a minuscule 0.02% or so of what once existed. Among them are relatively few extensive archives, all more or less dispersed, reminders of discoveries that must once have been fairly common. This account of four wonderful finds is not only a celebration of those finds, but a poignant

Figure 86. 1865 Wyoming Mine scrip draft. Fewer than five are believed to have survived.

Figure 87. 1865 draft of La Belle Smelting Works, dateline Mendota (Lac La Belle).



evocation of "what was, and might have been."

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With the dealers...

Frank Bachenheimer, owner of Seven Continents Philatelics has purchased the majority of the estate of Herbert Portnoy, who passed away earlier this year. The stock was particularly strong in Reds and Greens, telegraphs and Match and Medicines and will compliment his own stock of 1-3 Issues, wines, beers and taxpays. The Portnoy stock also included much U.S. possessions material from the Canal Zone to Puerto Rico. Interested collectors can contact Bachenheimer at Box 230, Glenview, IL 60025.

Erling van Dam, has released *van Dam's ReveNews* number 101. Highlights include rare Newfoundland beer stamp NFB1 in VF/ Superb condition—one of the greatest Canadian revenue rarities. There are two pages of the newest 1996 Canadian provincial wildlife and conservation stamps from probably the largest and most comprehensive stock of these anywhere. There is an additional seven pages (their largest offering yet) of the very hot Canadian semi-official air mail stamps, covers, proofs and sheets. Prices are attractive with discounts and free album pages for large orders. Prices are in Canadian dollars with a 25% discount for payment in U.S. dollars. *ReveNews* #101 is free to readers mentioning *The American Revenuer*. Contact van

Dam at Box 300, Bridgenorth, Ontario, Canada K0L 1H0.

Gene Kelly (Zelgstrasse 7, 8253 Diessenhofen, Switzerland) has a list of his Swiss revenue stamp catalogs available. Currently there are seven volumes of the *Fiscal Stamps of Switzerland* and three of *The Taxed Documents of Switzerland*.

H. J. W. Daugherty (Box 1146, Eastham, MA 02642) held his most recent auction on September 28. Although these are not huge sales, they are always very strong in U.S. revenue material covering a wide range of material. This sale contained both Scott and non-Scott listed items including many first issues, documentaries, stock transfers, beers, embossed revenues and revenue stamped paper. Also included were tin foil tobacco and special tax stamps. A variety of stock and bond certificates were included with mining, oil, railroad and other industries; checks and other documents; and U.S. possessions, officials, state revenues and proofs. Contact Daugherty for information about their next sale.

James Bendon (Box 6484, 3307 Limassol, Cyprus; or bendon@dial.cylink.com.cy) has a new 68 page annual *Dealers/* page 279

Taxing those born above the salt

a tax on family coats of arms

by W. H. Waggoner, ARA


Librarians will tell you that public interest in genealogy is at an all-time high. How-to books on tracing one's family history certainly are abundant. Because the possibility of identifying a titled forefather appeals to many Americans, organizations offering to research an ancestor's coat of arms for a fee find willing takers. So far, however, our legislators in Washington have ignored the perquisites that come with upper-class status as potential new sources of tax revenues. But not so the British.

In the United Kingdom, stamp taxes are administered by The Stamp Office (the capitalized article is part of its title) as they have been since that office was created to collect the duties imposed by the First Stamp Act of 1694 (*Statutes*, 1694). Until 1834, that office operated as a separate department. Merged that year with the Taxes Department, the consolidation existed for another 15 years before a second amalgamation took place (*Statutes*, 1849) which formed the Board of Inland Revenue out of the Board of Stamps & Taxes and the Excise Board.

Britain's Inland Revenue may be considered comparable to our Internal Revenue Service. Both are charged with enforcing all laws, regulations, penalties and forfeitures relating to national revenues. Additionally, the Commissioners of Inland Revenue were specifically authorized to issue "certain Licences ... required [of] Persons using, exercising, or carrying on certain Trades, Professions, Callings, Occupations,

Figure 1. A multi-purpose license from 1895 granting Sir R. G. Musgrave the right to display his family coat of arms on a carriage.

No. *63*


INLAND REVENUE.

LICENCE FOR MALE SERVANTS, CARRIAGES, AND ARMORIAL BEARINGS—32 & 33 Vict. 14; and 51 Vict. 8; and DOGS, 30 Vict. 5; and 41 Vict. 15.

Sir R. G. Musgrave Bart
of *Eaton Hall* in the
Parish of *...* within the
Administrative County* of *Cheshire*

is hereby authorised to employ and keep the number of MALE SERVANTS, CARRIAGES, and DOGS, and to wear and use ARMORIAL BEARINGS in the manner hereinafter mentioned, and in respect whereof he has paid the following Duties, amounting altogether to the sum of *Four* Pounds, *Four* Shillings, and *...* Pence. This licence will continue in force from the day of the date hereof until the 31st day of December then next following.

Number.	Description of Duties.	Rate of Duty.			Amount Paid.		
		£.	s.	d.	£.	s.	d.
	MALE SERVANTS.....	—	15	—			
/	CARRIAGES with four or more wheels to be drawn, or being adapted or fitted to be drawn by two or more horses or mules, or to be drawn or propelled by mechanical power.	2	2	—	<i>22</i>	<i>0</i>	
	CARRIAGES with four or more wheels to be drawn or being adapted or fitted to be drawn by one horse or mule only.	1	1	—			
	CARRIAGES with less than four wheels.....	—	15	—			
/	ARMORIAL BEARINGS—painted, marked, or affixed on or to any carriage.....	2	2	—	<i>22</i>	<i>0</i>	
	ARMORIAL BEARINGS—worn or used otherwise than upon a carriage.....	1	1	—			
	DOGS.....	—	7	6			
	TOTAL.....				<i>44</i>	<i>0</i>	

Granted *10th* day of *Sept* 1895
by *Henry John Musgrave*

NOTICE

1.—The Licences for this Establishment must be renewed at the expiration of this year, if you continue liable.
2.—Should the Establishment be increased or altered in the interval, so as to involve increased liability to Duty, further Licences must be obtained.
3.—If by reason of a change in the character of any CARRIAGE or in the mode of wearing or using ARMORIAL BEARINGS, you pay further Duty, THE DUTY AT THE LOWER RATE ALREADY PAID will be repaid by the Collector of Inland Revenue.

*If the residence is within an Administrative County Borough insert "Borough".

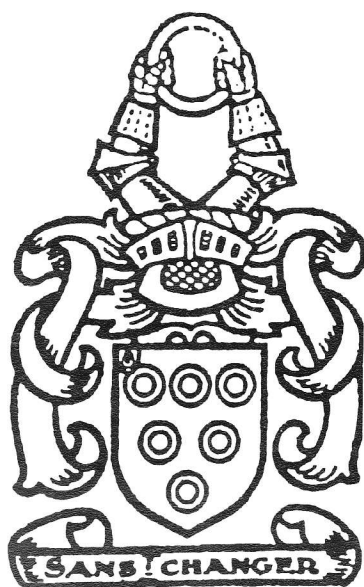


Figure 2. The Musgrave family coat of arms.

or Businesses, or trading or dealing in, or vending, selling, or retailing, certain Goods, Wares, or Commodities, or keeping or using certain Articles, and by other Persons and for other Purposes [as specified] ... in Acts [of parliament]."

In this country, we had the various licenses (Combs, 1993) required by Congressional acts approved in 1813, as well as the more extensive group of "Special Tax Stamps" issued by the IRS from 1873 to 1972 (Hines, 1976). But as varied as the licenses of this latter group

were, the U.S. never has taxed the displaying of one's family crest.

An Act of Parliament approved June 24, 1869, (*Statutes*, 1869) converted certain assessed taxes to excise taxes and charged the Commissioners of Inland Revenue with their collection by means of annual licenses. Included in that act were new duties for "Armorial bearings" defined to mean and include "any armorial bearing, crest, or ensign, by whatever name the same shall be called." If the bearings were "printed, marked, or affixed on or to any carriage," the license fee was £2/2/-. If the bearings were not so displayed but were "otherwise worn or used," the fee was only £1/1/- per annum.

Figure 1 shows such a multi-purpose license issued by Inland Revenue on September 10, 1895. The form is printed in black on thin white paper, approximately 16 x 30 cm in size. A three-line watermark "INLAND / REVENUE / SERVICE" in 17 mm serif capital letters appears twice in a vertical format. The form apparently was attached originally to a record stub as there are perforations down the left side. The reverse of the sheet is blank, except for a manuscript notation of the date and amounts spent for the two licenses.

As stated on the form, licenses were valid for a calendar year. In this present case, the licenses were not granted until September 10, 1895. The licensee, therefore, paid for the right to keep a carriage upon which his armorial bearings were displayed for a period of approximately three and a half months. The

fee of £4/4/- was paid at the Inland Revenue office in Penrith, a town in northeast England about 16 miles south-southeast of Carlisle.

Although the specific armorial bearings involved are not pictured on the license form, they can be identified (Townend, 1967) from the data given there. "Sir R. G. Musgrave, Bart of Edenhall, Cumberland," was Sir Richard George Musgrave (1872-1926), the twelfth Baronet of the line. Married just eight months before these licenses were granted, he lived with his wife at Edenhall, a village two miles east-northeast of Penrith. Their eldest son succeeded to the title upon the death of Sir Richard in 1926.

The title of "Baronet" ranks between those of Baron and Knight. This peerage class was created in May 1611 by King James I who sold the new rank for £1095 to raise funds to support troops in Ulster. The First Baronet Musgrave of Hartley Castle had been made a Knight of the Bath at the coronation of James I, and advanced to the Baronetcy on June 29, 1611. The Musgrave dignity thus is one of the oldest in England.

The armorial bearing of this branch of the Musgrave family is shown in Figure 2. For those interested in such things, the heraldic description of the arms notes that the shield is blue and the six annulets (rings) are in gold. The crest, in natural colors, consists of two arms in armor with the hands gauntleted and grasping a gold annulet. The motto, "Sans changer," is translated (Fairbairn, 1992) as "Without changing."

The loyalty to the Crown of the baronetcy may well have been unchanging. Certainly it must have seemed to the Musgraves and the other titled Britishmen who continued to pay annual fees in order to display their family's arms that these charges would go on forever. But they did not. Effective January 1, 1945, the excise duty "shall cease to be chargeable, and no licence shall be required....in respect of the wear or use of armorial bearings" (*Statutes*, 1944).

The unusual license fee had been collected by Inland Revenue for more than three-quarters of a century. Although our own Internal Revenue Special Tax Stamps were in use somewhat longer, they never involved licensing things quite so personal. Hopefully, they never will.

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Dealers: Peterson acquires Glass Slipper/ from page 277

catalog of philatelic literature of the world. Books about revenues from Egypt, Romania and Transvaal are listed. A copy of the listing is available free upon request to readers of *The American Revenuer*. Prices include packing and postage, orders can be charged to credit cards. The list is also available on the world wide web and is updated regularly at: <http://www.delve.com/online/bendon/list.html>

R. E. Peterson, Jr. (Box 270511, West Hartford, CT 06127-0511) has acquired Glass Slipper Auctions of York, England, from Andrew Hall. He has begun issuing an illustrated newsletter the *Connecticut Cinderellas* full of revenue and cinderella stamp offerings. Request price lists or approvals of areas you are interested in.

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The American Revenue Association

Secretary's Report

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.

Mark Hill CM5374, 5413 Ravine Creek Way, Elk Grove, CA 95758, by Steve Leavitt. Canada-Federal, United States, US-Occupied Territories, US-Possessions.

Jean-Luc Quenec 'Hdu 5373, 11 Rue Jean Jaures, Bat B, Appt 30, 59155 Faches-Thumesnil, France, by APS. United States, Benelux, France, United Kingdom.

Carl Shaff, II 5375, 5455 Wilshire Blvd, Suite 702, Los Angeles, CA 90036, by Ronald Leshner. US-Scott Listed, US-Tobacco, US-Liquor Strips. *Highest membership number assigned on this report is 5375.*

New Members

Numbers 5364-5372

Application for Reinstatement

Stuart Milstone 4767, 58 Grand Ave, Ridgefield Park, NJ 07660, by secretary. Topicals-Imperfs, Topicals-Inverts.

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.

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Smith, Allison 514, 90 North Hedrick Ave, Lecanto, FL 34461

Smith, Sanford K 4168, 1353 Sage Court, Rock Springs, WY 82901-7415

Stamp Collector, (Western) 1030, 700 E State St, Iola, WI 54990

Steinmetz, Robert D 894, 2160 S Youngfield St, Lakewood, CO 80228 Phone: 303-914-0107

Timmons, Michael V 5008, 121 Fairfax Ave, Hawthorne, NY 10532-2305 Internet address: 73467.1421@compuserve.com

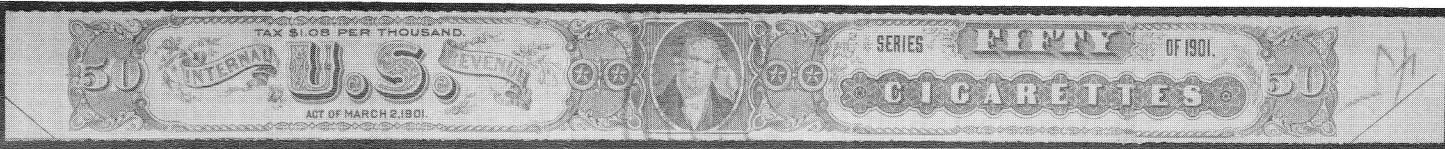
Uhls, William T 4405, 2502 Royal Lytham Dr, Austin, TX 78747

Welch, Bill 4329, Box 8181, State College, PA 16803 Phone: 814-237-3803 Internet address: wlwelch@stamps.org

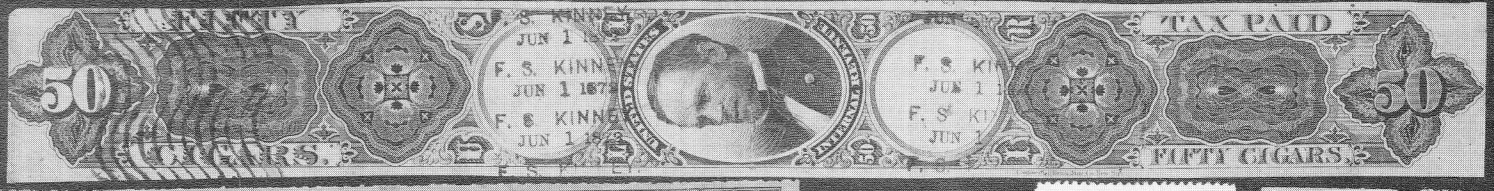
Willis, John S 3089, 4303 Chilton Way, High Point, NC 27265-9584

Membership Summary

Previous membership total	1310
Applications for membership	3
Application for reinstatement	1
Current membership total (10/2/96)	1314



6



10



16



62



31



32



71



69



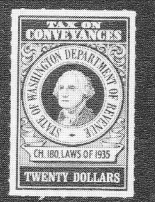
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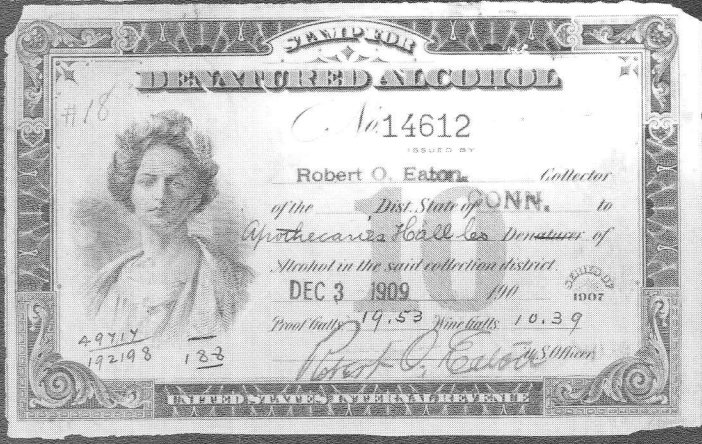
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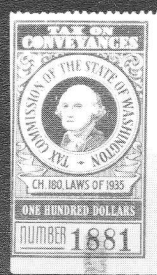
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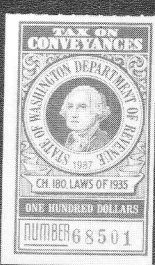
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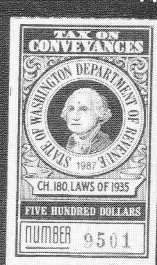
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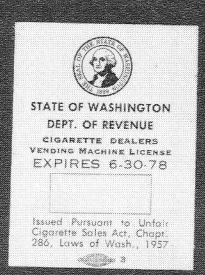
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109



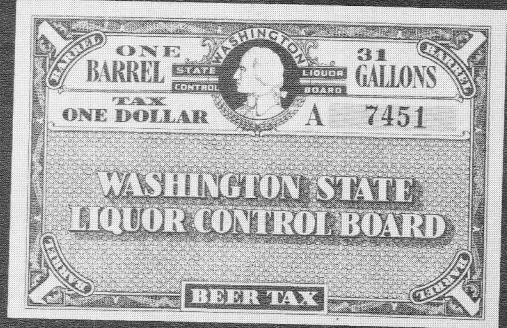
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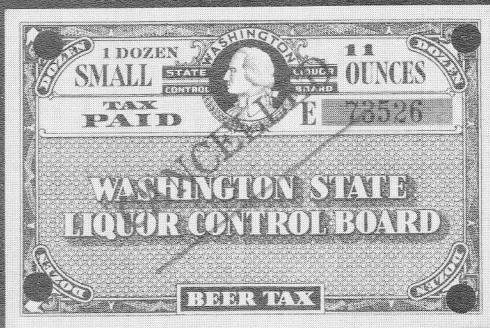
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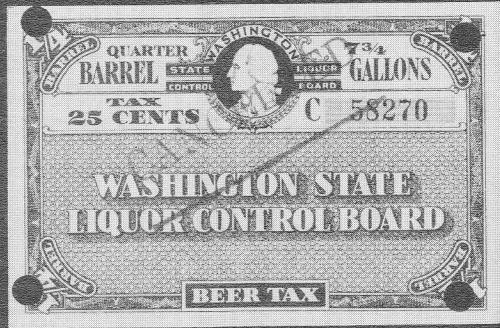
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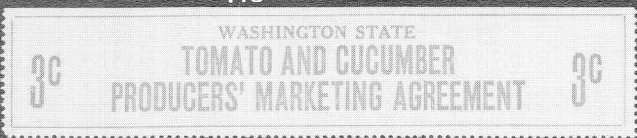
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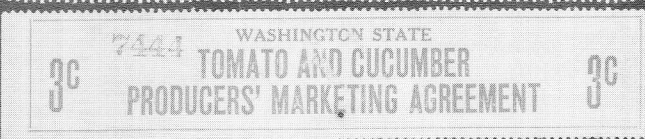
118



121



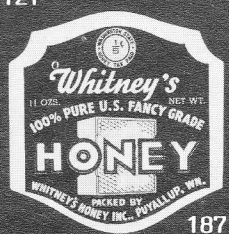
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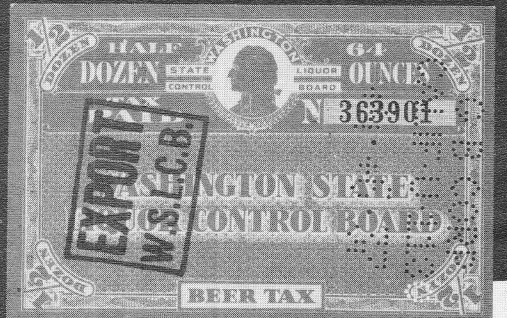
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151



187



134

10c

50c



147



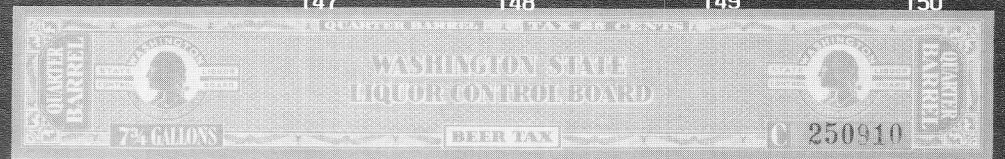
148



149



150



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Post Office Box 728 • Leesport, PA 19533-0728

MAIL AUCTION #117

CLOSING DATE: December 11, 1996

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. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

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

UNITED STATES TAXPAIDS Springer Catalogue Numbers

1	BEER REA157 (195A) VF creased	15.00
2	CIGARETTES TA23a F repaired tear, small faults	8.50
3	TA89b F small faults	3.50
4	TA90b F-VF margin faults at top	2.25
5	TB23a F-VF	12.00
6	TB23c VF repaired tear, small faults PHOTO	10.00
7	TB23d F-VF repaired tears	8.00
8	TB24d VF repaired tears	9.00
9	CIGARS TC60B repairs, F-VF appearance	20.00
10	TC64B repaired tear, F-VF PHOTO	15.00
11	TC95b F-VF thins, repaired tear	4.00
12	TC100A VF repaired tear, small faults	25.00
13	TC100E F-VF repaired tears, small faults	4.00
14	TC101E unused, F-VF creases	7.00
15	SMALL CIGARS TD17a VF repaired tear, tiny piece colored in	8.00
16	TD23b VF thins, repaired tear PHOTO	5.00
17	SNUFF TE53 F-VF repaired tear, small faults	5.00
18	TE66 F thins, small repairs	20.00
19	TE166A F-VF repaired tear, margins clipped at left and right	10.00
20	TE166B F-VF small repair, thins, margins clipped at left and right	12.50
21	TE202C F-VF creases and tears	14.00
22	TE236C VF small tear, creases	10.00
23	TE241C F-VF thins, small tear	15.00
24	TOBACCO TF188B repaired tears, F-VF appearance	15.00
25	TF351 F small faults	3.00
26	TF362 clipped to design as usual, thins	3.25
27	TF380 F clipped to design as usual	3.00
28	TF385 VF small faults	3.00
29	TF398 F clipped to design as usual, thin	3.00
30	TF430 VF small faults	9.00
31	TF441 VF thin spots PHOTO	7.50
32	TF490 VF crease PHOTO	7.00
33	TF506 F small tear	3.00
34	TF560 F clipped to design as usual	5.00
35	TF631 F clipped to design as usual, small faults	6.50
36	TF730 F largely thin	6.50
37	TOBACCO STRIPS TG1 VF thins, small repairs	7.00
38	TG16B F thins, crease	17.50
39	TG33B F repaired tear, small faults PHOTO	20.00
40	TG45A F-VF	2.50
41	TG46A VF repaired tear	2.00
42	TG47A F-VF	2.25
43	TG48A VF repaired tear, small faults	8.00
44	TG49A F clipped perfs, large thins	25.00
45	TG71 F-VF repaired tear, small faults	3.00
46	TG74B F	5.50
47	TG75A F	1.50
48	TG76A F thins	4.00
49	TG76B F-VF small faults	6.50
50	TG79B F small thin	1.50
51	TG91A F-VF	6.50
52	TG96B VF	2.50
53	TG97B F small thin	5.00
54	TG105A unused, F-VF crease	2.50
55	TG107A VF repaired tear	6.00
56	TG132C VF	2.00
57	CUSTOMS CIGARS TCC23 VF repaired tears, small piece colored in	5.00
58	TCC27 VF repaired tears, thin, small piece colored in	10.00
59	TCC30A F repaired tears, thin	7.50
60	TCC33A F repaired tears, thins	10.00
61	DISTILLED SPIRITS O'Donnell's O.K. Bourbon facsimile stamp, in imitation of the 1872 issue, F vanished	—
62	Bottle Stamp, 12 1/2 oz. provisional overprint on 1/2 Pint, VF PHOTO	—
63	DENATURED ALCOHOL Series of 1907 10 gallon red, F-VF thin and small faults PHOTO	—
64	DISTILLED SPIRITS FOR EXPORTATION WITHOUT PAYMENT OF TAX Series of 1955, VF	—
65	FERMENTED FRUIT JUICE 4 oz gray, F/s/e at right, tiny scrape	10.00
66	13 oz olive, VF s/e at right PHOTO	10.00
67	TAXPAIDS accumulation of 39 various including beer, tobacco, snuff, cigars, meat inspection, and a few miscellaneous items, mixed condition	—
68	SPECIAL TAX STAMPS Opium, Coca Leaves,	—

	Marihuana, Etc., 1957 VF	—
69	DEPARTMENT OF AGRICULTURE Meat Inspection, 13 green, F-VF PHOTO	—
70	46 green, F PHOTO	—
71	NATIONAL PARK SERVICE \$1 red Trailer Permit stamp, VF corner thin PHOTO	—
72	UTAH 1951 \$1 Junior Resident Fishing License stamp (Wooton UTF2), complete booklet with pane of 25 stamps, VF	75.00
73	1951 \$3 Adult Resident Fishing stamp (Wooton UTF3), complete booklet with pane of 25 stamps, VF	100.00
74	1951 \$5 Non-Resident Fishing stamp (Wooton UTF4), complete booklet with pane of 10 stamps, VF	70.00

WASHINGTON STATE REVENUES

The Bert Hubbard Collection
Catalog numbers and values are from the
Washington State & Cities Revenue Catalog
by M. E. Matesen, 1973 edition.

75	DOCUMENTARY D1-5 three of each value selected for shades, F-VF few small faults	24.85
76	D2-3 strips of three, D5 strip of five, creased, F	23.75
77	D6 \$50 black on yellow, F crease PHOTO	—
78	D7 \$100 purple, F small thin, tiny margin tear, Rare PHOTO	—
79	D9-12, roulette 7, fourteen different selected for shades, F-VF	20.50
80	D9-12 roulette 6 3/4, seven different selected for shades, F-VF	9.00
81	D13 roulette 7, three different shades, F-VF	—
82	D14-18 fourteen different selected for shades, F-VF	23.95
83	D14e* VF	—
84	D14e, 15f, 16e, 17e, F-VF	6.50
85	D15d VF	—
86	D16 pair, F-VF	3.00
87	D17c VF	2.25
88	D18c F-VF	4.00
89	D19 50c green, \$1 blue (2) and \$10 orange (2), each perf 12, latter values unlisted, one of each value with s/e, F-VF	—
90	D20-4, F-VF faults	9.20
91	D23 black roulette top & bottom only, VF	—
92	D25-8 roulette 4 3/4, unused, F-VF	—
93	D25-7, roulette 4 3/4, F-VF	—
94	D25, 26 and 28, F-VF	—
95	D26, 27, 28, 29 and \$20 pink, roulette 4 3/4, used on document fragment, VF	—
96	D26 hyphen-hole 6 1/2, unused, VF	—
97	D27 horizontal pair, roulette 4 3/4, F-VF crease	—
98	D27-8, clear roulette 7, VF	—
99	D27 horizontal pair, roulette 4 3/4, VF	—
100	D28* roulette 4 3/4, VF	—
101	D29* \$10 orange, clear roulette 7, VF	—
102	D29 horizontal strip of three, black roulette 7 vertically, VF	—
103	\$1967 \$20 pink, clear roulette 7, mint, VF PHOTO	—
104	as above, roulette 4 3/4, used, VF	—
105	Documentary stamps, balance lot of 67 stamps, F-VF few with faults	103.25
106	1984 \$2 brown, unused, F-VF	—
107	1985 50c green, mint, F-VF	—
108	1986 \$1 blue, \$2 brown, \$5 red, \$10 orange, \$20 pink, and \$50 black on yellow, mint, VF PHOTO	—
109	1987 \$100 purple, mint, VF PHOTO	—
110	1987 \$500 black, mint, VF PHOTO	—
111	CIGARETTES C1/34 collection of 31 different, few used, VF	25.20
112	C10* VF	—
113	C33* VF	—
114	CIGARETTE DEALERS VENDING MACHINE LICENSE black on white self-adhesive, mint, VF PH	—
115	COIN MACHINE CERTIFICATE blue on white, F stained PHOTO	—
116	WINE W1-19 complete, W2 with stains, W6 used, others are mint, VF	22.75
117	BEER B1-7* VF	4.60
118	B2a Specimen, h/s "CANCELLED" and holes punched in corners, VF PHOTO	—
119	B9 and 11*, VF	5.25
120	B10* VF	—
121	B10a Specimen, h/s "CANCELLED" and holes punch in corners, VF PHOTO	—
122	B12* VF PHOTO	—

123	B14* VF	—
124	B16* VF	4.00
125	B17* VF	—
126	B17a* VF	—
127	B20* "T" VF	—
128	B20* "V" VF	—
129	B21* VF PHOTO	—
130	B22* VF	—
131	B22 F faults	—
132	B23* VF	—
133	B24-6* VF	—
134	EXPORT BEER PROVISIONAL B18 with black h/s "EXPORT W.S.L.C.B." in box, unlisted, VF PHOTO	—
135	EB1* VF	—
136	Beer stamp balance of collection, 60 stamps mint & used, collected for shades, serial letters, etc., mixed condition	73.40
137	LIQUOR SEALS, LSI-3, collection of 17 different control letters, condition ranges from mint to very faulty	7.55
138	APPLE A1-6* VF, A4 with a few short perfs	12.05
139	A7a-12* VF PHOTO	14.50
140	A13-20* all are perf on four sides except A19, F-VF	10.35
141	A21-31 collection of 54 stamps arrange by paper and plate varieties, mint and used, VF few faults	51.95
142	A32-75 complete, mixed mint and used, VF	60.13
143	A76 unused with pen stroke obliteration, accompanied by Apple Commission copy and Agent's or Shippers copy, VF crease	—
144	A76 VF	—
145	SOFT FRUIT SF1-28 complete, most mint, but a few used, VF	17.63
146	BULB BU1-8* F-VF	1.73
147	POTATO P1* VF PHOTO	—
148	P2* VF PHOTO	—
149	P3* VF PHOTO	—
150	P4* VF PHOTO	—
151	HOT HOUSE RHUBARB RH1 F-VF small scuff and thin PHOTO	5.00
152	TOMATO AND CUCUMBER TC1* without serial number, VF light crease PHOTO	—
153	TC1 F-VF tack hole, small faults PHOTO	—
154	HONEY SEALS HO1-22, collection of 53 various including shades and some blocks of four, F-VF few faults	14.10
155	HO-BH1* VF crease	—
156	HO-G1* VF	—
157	as above, VF tiny margin tear	—
158	HO-G1 variety, red on gold foil, F faults	—
159	HO-G2* VF	—
160	HO-G2* variety, on orange paper, VF	—
161	HO-G3* VF	—
162	HO-M1* VF few tiny tone spots	—
163	HO-M2 VF	—
164	HO-SB9* VF	—
165	HO-SB9a* VF	—
166	HO-SB11* VF	—
167	HO-SB13* VF	—
168	HO-SB18* VF	—
169	HO-SF1* VF	—
170	HO-SF1* VF	—
171	HO-SF2* VF	—
172	similar to SF2 but 5 lb stamp, mint, VF unlisted	—
173	similar to SF2, 3 lbs., reads Silverbow Farm Honey in place of Mild-Ex Company, mint, VF tiny faults	—
174	as above	—
175	HO-SF3* VF	—
176	HO-SF4 variety, reads U.S. Fancy in place of Grade No. 1, VF small faults	—
177	HO-SF6* VF	—
178	HO-SF7* VF	—
179	HO-SF7* VF	—
180	HO-SF7 proof, VF	—
181	as above, VF	—
182	HO-SF8* F-VF tiny margin nick	—
183	HO-SF9* F-VF couple corner creases	—
184	HO-SF15* VF	—
185	HO-SF17* VF	—
186	HO-W14* VF	—
187	HO-WH1* VF PHOTO	—
188	HO-WH2* VF	—
189	HO-WH3* VF	—
190	HO-WH5* VF	—
191	HO-WH6* VF	—
192	HO-WH7* VF	—
193	Whitney's Creamed Honey, 102 mm diameter cardboard lid with text "1/5c Washington State Honey Tax Paid," F small faults	—
194	HO-W11* VF	—
195	GAMBLING COMMISSION blue on white self adhesive, F-VF	—

SALES TAX CHITS

Numbers and Rarity Factors are from
U.S. Sales Tax Tokens and Stamps
by Malehom and Davenport

196	L34, Mecca :: 5 Point Cafes, VF	R-5
197	L46 Spokane Retail Trade Bureau, F-VF light staining	R-3
198	L47 Spokane Retail Trade Bureau, VF	R-3
199	S2 State of Washington, VF	R-3
200	S3 State of Washington, VF light bend	R-4
201	Washington balance of collection, accumulation of 25 stamps and seals	—

End of Sale Thank you!

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request for free
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American
Revenuer,
Rockford, Iowa
50468-0056
USA. Send on a
postal card, one
ad at a time, limit
50 words plus
address, must be
about revenues
or conderellas.
First come, first
served, space
available.

Seeking: British colonial war savings stamps and german "Kriegssparmarke." Have one copy of *Report on the Enforcement of the Prohibition Laws of the United States*, GPO, 1931, 162 pp. The so-called "Wickersham Report." Much background information. If interested, please write. J. Semeniuk, box 070452, Brooklyn, NY 11207. *1382*

For sale 150+ Swiss tax stamps. Assorted Federal, Kanton and Gemeinde. 1995 catalog value SFr400+. Special price \$33.50 including postage. Cash in any convertible currency. Gene Kelly, Zeigstrasse 7, 8253 Diessenhofen, Switzerland. *1383*

Wanted: plate blocks, plate number strips and plate number singles of R159-R194, Battleships, Newspapers (PRs), and Puerto Rico revenues for my collection. I have duplicates for trade. Stephen Wittig, Box 2742, Springfield, MO 65801-2742. *1384*

Pennsylvania Trout Stamps (MNH): 1956—\$90; 1957—\$90. + postage. I Cotton, 9939 Broadmoor Road, Omaha, NE 68114. *1385*

Sale: RKs (U.S. Consular Stamps) on documents. Many different cities, countries, document types and RK stamps. Send want list to H. Ritter, 68

Heatherwood, Norristown, PA 19403-1944.

1386

Wanted: Automobile windshield stickers, either registration or inspection. Drivers licenses and registrations. Disabled Veterans keychain tags. Taxi, chauffeur and driver's badges. Dr. Edward Miles, 888-8th Avenue, New York City, NY 10019.

1387

For Sale: 50 different revenue documents, 1880-1980 (Albania, Austria, Greece, Hungary, Italy, Serbia, Yugoslavia). Price: \$40 in cash, or \$55 face value of any mint postage U.S.A. Ing. Miodrag Mrdja, 11090 Beograd/Rakovica, Rujica 9, Yugoslavia. *1388*

Wanted: Printed precancellations on first issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1389*

1996 Specialized Catalog of U.S. Non-pictorial Waterfowl Stamps by David Torre. 52 pages, 8 1/2 X 11, card cover, illustrated and priced. Includes stamps issued by state, local and tribal governments. Retail \$15.00, available from leading revenue stamp, philatelic literature dealers or from the American Revenue Association, Rockford, Iowa 50468-0056. *1390*

UNITED STATES POSTAL SERVICE [®]			Statement of Ownership, Management, and Circulation (Required by 39 USC 3685)		
1. Publication Title <i>The American Revenuer</i>			2. Publication Number 0 1 6 3 1 6 0 8		3. Filing Date Sept., 30, 1996
4. Issue Frequency 10 times per year			5. Number of Issues Published Annually 10		6. Annual Subscription Price \$21.00
7. Complete Mailing Address of Known Office of Publication (Not printer) (Street, city, county, state, and ZIP+4) <i>The American Revenuer, Box 56, Rockford, IA 50468-0056</i>			Contact Person <i>Kenneth Trettin</i> Telephone <i>515-756-3542</i>		
8. Complete Mailing Address of Headquarters or General Business Office of Publisher (Not printer) <i>PO Box 56, Rockford, IA 50468-0056</i>					
9. Full Names and Complete Mailing Addresses of Publisher, Editor, and Managing Editor (Do not leave blank) Publisher (Name and complete mailing address) <i>Kenneth Trettin, Box 56, Rockford, IA 50468-0056</i> Editor (Name and complete mailing address) <i>Kenneth Trettin, PO Box 56, Rockford, IA 50468-0056</i> Managing Editor (Name and complete mailing address)					
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12. Tax Status (For completion by nonprofit organizations authorized to mail at special rates) (Check one) The purpose, function, and nonprofit status of this organization and the exempt status for federal income tax purposes: <input type="checkbox"/> Has Not Changed During Preceding 12 Months <input type="checkbox"/> Has Changed During Preceding 12 Months (Publisher must submit explanation of change with this statement)					

PS Form 3526, September 1995 (See instructions on Reverse)

13. Publication Title <i>The American Revenuer</i>		14. Issue Date for Circulation Data Below <i>Sept., 1996</i>	
15. Extent and Nature of Circulation		Average No. Copies Each Issue During Preceding 12 Months	Actual No. Copies of Single Issue Published Nearest to Filing Date
a. Total Number of Copies (Net press run)		1450	1500
b. Paid and/or Requested Circulation (1) Sales Through Dealers and Carriers, Street Vendors, and Counter Sales (Not mailed) (2) Paid or Requested Mail Subscriptions (Include advertiser's proof copies and exchange copies)		0 1282	0 1341
c. Total Paid and/or Requested Circulation (Sum of 15b(1) and 15b(2))		1282	1341
d. Free Distribution by Mail (Samples, complimentary, and other free)		0	0
e. Free Distribution Outside the Mail (Carriers or other means)		100	100
f. Total Free Distribution (Sum of 15d and 15e)		100	100
g. Total Distribution (Sum of 15c and 15f)		1382	1441
h. Copies not Distributed (1) Office Use, Leftovers, Spoiled (2) Returns from News Agents		68 0	59 0
i. Total (Sum of 15g, 15h(1), and 15h(2))		1450	1500
Percent Paid and/or Requested Circulation (15c / 15g x 100)		93%	93%
16. Publication of Statement of Ownership <input checked="" type="checkbox"/> Publication required. Will be printed in the <i>Oct., 1996</i> issue of this publication. <input type="checkbox"/> Publication not required.			
17. Signature and Title of Editor, Publisher, Business Manager, or Owner <i>Kenneth Trettin</i>			Date <i>Sept. 28, 1996</i>
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4. If the publication had second-class authorization as a general or requester publication, this Statement of Ownership, Management, and Circulation must be published. It must be printed in any issue in October or, if the publication is not published during October, the first issue printed after October.			
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PS Form 3526, September 1995 (Reverse)			

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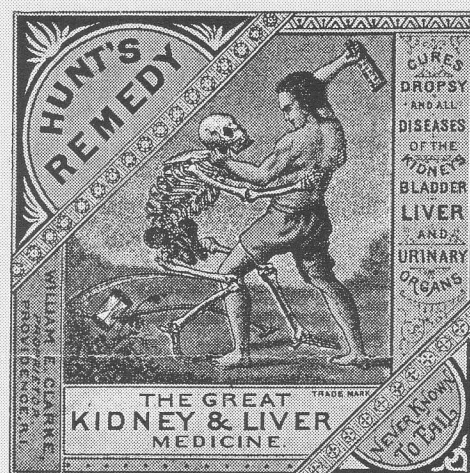
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