



# The American Revenuer

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Denmark has taxed  
playing cards since 1752. More about Danish revenue  
stamps, inside, page xx.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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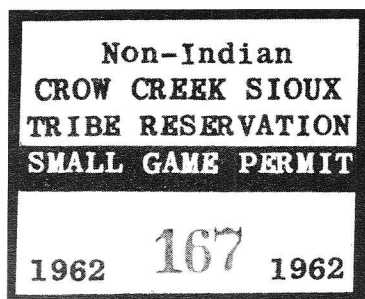
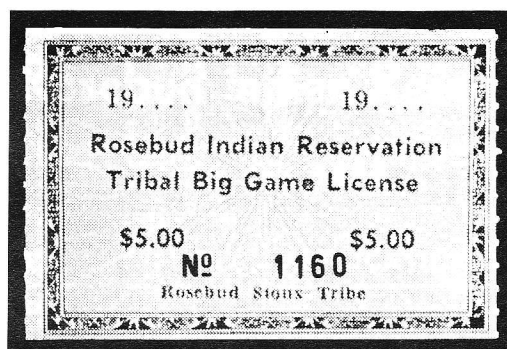


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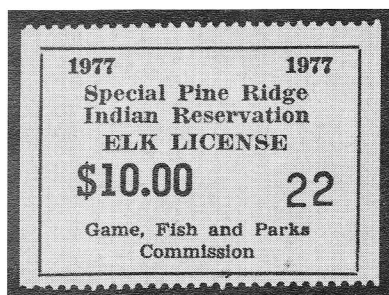
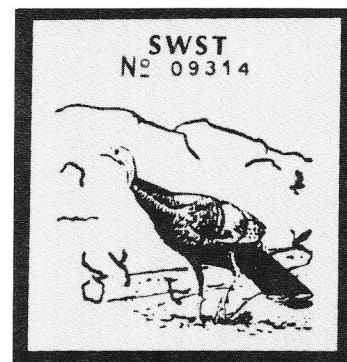
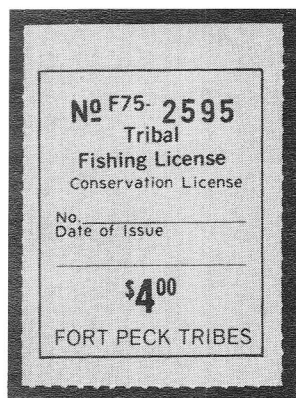
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# Danish revenue stamps

## an overview

by Paul A. Nelson, ARA

Denmark, together with the other Nordic countries, has a long tradition of the use of revenue and taxpaid stamps in different designs and for different purposes. These revenues and taxpays are historic, colorful, and have as much philatelic interest as do postage stamps and postal history.



Figure 2. (Below) The same basic design was used from 1862 until the 1980s with many variations.



Figure 1. (Above) There are many varieties of the early revenues some even being se-tenants.

In fact, the stamped revenue paper was used for many years before the first adhesive revenues, and one often finds this stamped paper in postal history collections.

The illustrations in this article are of some examples of the broad range of Danish revenues and taxpays. [Please note that the illustrations here are enlarged or reduced in various amounts to fit the page and yet still show some of the diversity and variation of design that these stamps possess...Editor]

### The first Danish adhesive documentary revenues

The first Danish revenue stamps were issued in 1862 (Figure 1), as a supplement to the stamped paper which had been in use



since 1657. The new revenue stamps were rouletted and were gummed on the back as were postage stamps. The second issue, from 1869, looked like the first, except they were perforated. Another set began to be issued in 1875 (Figure 2). These all were inscribed, in Danish, STEPELMÆRKER, and between 1862 and the 1980s there were about 300 different documentaries with great similarity in design, but with variations in paper, watermark, perforation, and font.

### **Different colors with the same general format**

Another group of tax stamps was issued between about 1915 until the 1950s. These stamps have characteristics and distinctive colors that provide assistance in the identification of the different types.

Blue stamps in different nuances, inscribed OPGØRELSESSTEMPEL, were for the taxation on the sale stocks and bonds (Figure 3). The "1" stamp was for one copy of the invoice; the "2" for the other copy of the invoice.

Light red stamps with this same inscription were used on invoices for the sale of jewelry (Figure 4).

There are several colors of FAKTURASTEMPEL stamps.

*Figure 4. Light red used for the sale of jewelry.*



Brown stamps with this inscription (Figure 5) were used on the invoices (faktura) for cigars and cigarillos. Green ones (Figure 6) were for chocolate and other confections.

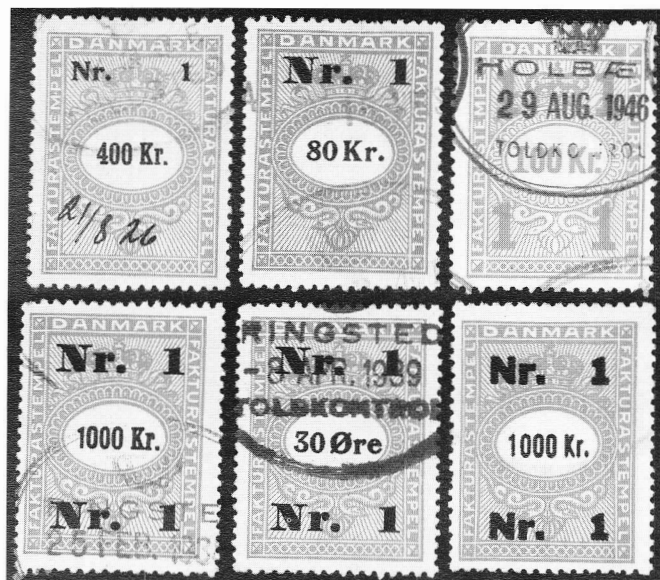
*Figure 3. Blue stamps used for the sale of stocks and bonds.*



*Figure 7. Violet stamps used for cosmetics.*

*Figure 5. (Below, left) Brown Fakturastempel used on cigars and cigarillos, and Figure 6 (Below, right) green ones used on confections.*





**Figure 8.**  
(Left) For use  
on the sale of  
motor vehicles.

**Figure 12.**  
Used on ink  
for canceling  
or overprinting  
stamps. **Figure**  
**13.** (Bottom)  
For use on  
foreign bonds.



**Figure 9.** (Above)  
For use on import  
licenses. **Figure**  
**10.** (Right) For  
use on leather  
goods. **Figure 11.**  
(Right, below)  
For use on feed  
grains.



let ones (Figure 7) were for cosmetics and perfumes. Red stamps (Figure 8) were used on invoices for the sale of new motor vehicles. A similar format, but with three different inscriptions, and in shades of gold or orange (Figure 9), were for use on import licenses that required foreign exchange. Of all of these, sometimes the denomination is in black and sometimes in red of different shades, or is in the basic color of the stamp.

A couple of sets of green stamps of a similar size, but with a different design and incorporating the word LÆDER, were for a tax on leather goods and shoes (Figure 10).

Still another set of six stamps in this same size, stating MOTOR BESKATNING, were for the transfer tax on used motor vehicles. These were green and yellow bicolored stamps.

Of these groups described above, there are several hundred distinctive stamps, used in specific times and for different specific purposes.

Between 1940 and 1948, the LAND-

BRUGSMINISTERIET (Ministry of Agriculture) issued stamps of this same size with the ministry's name inscribed (Figure 11). These are of many different colors, with different years in the overprints, and there are more than sixty stamps — all used to document that feed grains (Foderkorn) — were being sold to authorized buyers of this then-scarce commodity.

In the 1930s and 40s, a group of about ten different stamps, inscribed BLÆK AUTORISATION, were issued to control the quality and supply of ink used on official document cancellations (Figure 12). The words mean "Ink Authorization" and the cancels (or overprints) seen all refer to an ink vendor, Rønning. These are red, with a black denomination.

### Stamps for foreign bonds

From the 1870s until the 1920s, there were stamps specifically issued for use on foreign bonds and other valuable papers (Figure 13). There are about 100 different stamps of this category, and they have many





Figure 14.  
Radio license  
stamps.

Figure 15.  
Playing cards  
stamps.

types to look for. These have several different color combinations, with shades being important.

### Radio license and apparatus stamps

In 1925, radio licenses became a requirement in Denmark, and an interesting group of large stamps were issued to be placed on the license document as a payment receipt (Figure 14). Also, for awhile, stamps were required to be placed on radio apparatus when it was purchased. These stamps were required to be used until 1930, and there are 12 different types; the first ones were inscribed *STATS TELEGRAF VÆSENET* and the later ones *RADIO AFGIFT*.

### Playing cards

Playing cards in Denmark were charged a tax beginning in 1752, and the Ace of Hearts in each deck was hand stamped with an inscription that indicated the Royal Privilege to manufacture cards. The Ace of Diamonds was handstamped with a Royal Monogram to indicate the payment of the required tax; both on domestic and imported stamps, through an opening in the deck's wrapper. No imported cards were allowed until 1847, though; at which time an additional paper band was glued around the wrapper to demonstrate the tax was paid. In 1900, perforated labels replaced these bands (Figure 15). These labels were used until 1949, when a new stamp design appeared, with a 2 Kr. denomination, and the Ace stamping ended in that year. Since 1963 the tax has been paid using the Value Added Tax scheme,

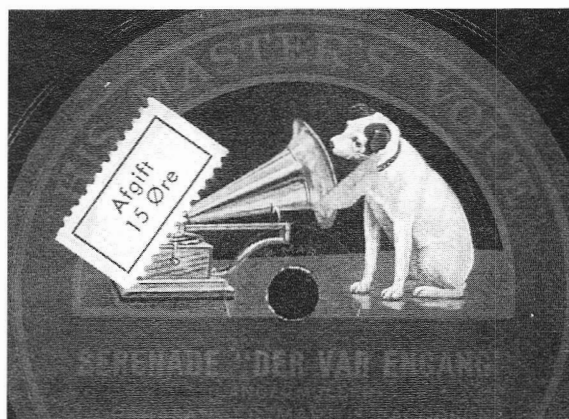


Figure 16.  
Phonograph  
record stamp.

called *MOMS* in Danish.

### Phonograph records

A definitive article by Claus Rafner described the phonograph record tax stamps (Figure 16) used in the 1930s and 1940s appeared in the July-August issue of *The American Revenuer* (57:162-164).

### Tobacco and alcohol taxpaid stamps

Taxpaid stamps for use on tobacco product packages, except for cigars and cigarillos, which used the invoice stamps described earlier, (Figure 17) were initiated in 1912 and are still in use in Denmark. There have been many hundreds of these taxpaid, and a de-

Figure 17.  
Taxpaid  
stamps for  
tobacco  
products.



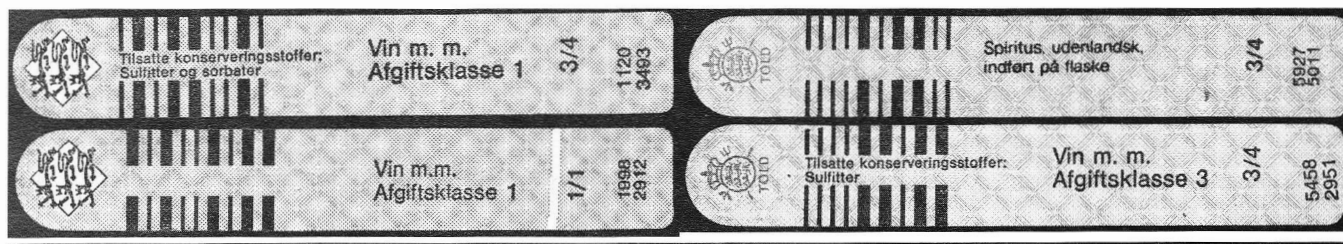
tailed monograph of their history and collecting is nearing completion in English.

Taxpays for use on wine and spirits packaging (Figure 18) were initiated in 1928, and also are still in use. Like the tobacco taxpays, these have seen a wide variety of designs and types. And, like the tobacco taxpays, a detailed monograph of these collectibles is nearing completion in English. *The American Revenuer* will carry a notice of the availability of these publications in a few months.

### Where do you find information?

A catalog of Danish revenues, including detailed information about the stamps briefly described in this article and others, was published a few years ago by the Scandinavian Philatelic Library of Southern California, Inc. (Box 310, Claremont, CA 91711), and is available for \$14 postpaid in the US and Canada.

Figure 18. Self-adhesive taxpaid stamps for use on wine and distilled spirits.



## Cal-Rev November meeting

Eighteen members and three guests attended the November 2 meeting of Cal-Rev in Sacramento, California. John Wetterling presented a program about the revenue stamps of China. He is the author of a new catalog of Chinese stamps.

A goodly portion of the new catalog deals with the 18,000 to 20,000 different overprints on the Great Wall series introduced in the early 1930s by the communist factions. Imperial China did not favor the use of revenue stamps. During the many years the country was undergoing the revolution many

local warlords and breakaway governments applied rubber stamp overprints to the Great Wall stamps. In addition, there were many local and municipal issues.

The group will meet again at Penpex in Redwood City, California, on December 6. Ralph Walther will be the featured speaker. For more information about Cal-Rev's 1998 meetings contact Jerome Lurie at Box 5593, Concord, CA 94524-0593 or phone at 510-682-3020. Guests are always encouraged to attend.



# War Tax on steamship ticket

by Gerald I. Krupnikoff, ARA

The steamship embarkation check shown here was issued May 4, 1925, for passage from New York City to Denmark on the SS United States. As indicated, \$103.50 was paid plus "Wartax \$5.00" which is also indicated by the stamp. I have never seen war tax applied to an embarkation check. Is this an unusual item or is it unusual only in that it was called War tax?

## Literature in review

**Handbook of Tasmanian Revenue Stamps**, by William D. Craig (ISBN 0959566082). 30 +i pages, A5, card cover, priced, illustrated. Published by Revenue & Railstamp Publications, Taroona Tasmania, GPO Box 1265, Hobart 7001, Australia. Available from the publisher for Aust. \$9.50 or U.S. \$7.00 postpaid to North America. (By the time this is published they might also be available from revenue literature dealers in the U.S.)

This well produced little publication is designed to serve as a simplified priced and illustrated catalog of the revenue stamps of Tasmania and as the third cumulative supplement to the 1978 catalog by Craig and Ingles, *The Revenue and Railway Stamps of Tasmania*, which was much more detailed. As a supplement it provides updated pricing and a listing of new discoveries to the original 1978 catalog.

Illustrations are of good quality and the text appears to be reduced from typewriter or daily wheel printer text. Unfortunately that means that bold face is the only type variation able to be used which along with the lack of running heads makes it difficult to quickly spot the various sections. No bibliography is given, which would be expected in a handbook although not necessarily in a catalog.

One would expect the pricing to be realistic as the author has several small ads offering to sell Tasmanian revenues as small collections and to fill want lists. A significant amount of information in a small low-priced publication.

Kenneth Trettin


N<sup>o</sup> 138027 \*

## EMBARKATION CHECK.

To be detached on the dock on the day of sailing.

FULL NAME OF PASSENGER	Adults	Children	Children under 1 year
	Age	Age	Age
Mr. Christian Martiner	57		

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# First Period Exchange stamps, July 1, 1857, to April 26, 1858

## Dating and Quantifying the Printings

by Michael Mahler, ARA

California's Exchange stamps are known in blue on both white wove and blue laid papers, and in red in various formats and shades, on various papers; for some denominations, catalogs list no fewer than eight distinct stamps (Kenyon, 1920; Cabot, 1940; Hubbard, 1960). Official records, however, refer to these stamps — and indeed all of the state's stamps — only by denomination, making no mention of the different colors, papers, and designs that are crucial to philatelists. Thus they provide no direct information as to why these changes were made in the stamps, or the times the various stamps were in use.

### Dating via cancels

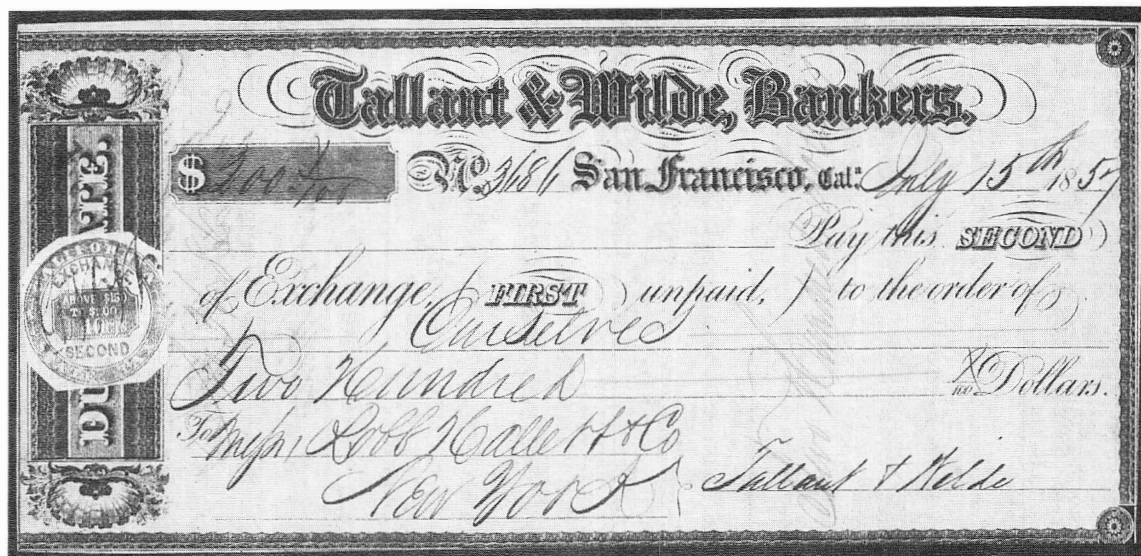
California's stamp taxes took effect July 1, 1857, but stamps were not required to be canceled upon use until the Act of April 10, 1862, stipulated that users "write upon the face of every stamp used the date at which the same is placed upon [the] instrument."

And in fact, cancellation did not become common practice until U.S. documentary stamps began to be used, beginning about April 1863, since the requirement that these be canceled was well publicized, and the California stamps came to be canceled along with the federal. Thus during the crucial period 1857-1862, no information on dates of use is provided by cancels.

### Dating via Controllers' handstamps

Fortunately, some information on this topic is furnished by the Controllers' initials that were handstamped on all California stamps as a security measure. During the eight years Exchange stamps were in use, four different Controllers held office, for periods of roughly one to roughly four years, and at least to a good first approximation, stamps bearing the handstamp of a given Controller can be assumed to have been used during the period he held office. This appears to have been the method used by the compilers of the standard catalogs to date the different Exchange issues.

Second of exchange of Tallant & Wilde, San Francisco, July 15, 1857, stamped with 40¢ blue Second Exchange on white wove paper (D15). This stamp can only have come from the delivery of July 1, 1857 (see text).



**Table I****Numbers of stamps received from Commissioners, returned, and sold**

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
Rec'd fr S.C.	24064	21064	8010	9010	8910	8910	6610	6110	2690	2990	2990	1990	1990	1990	1990	1990	992	992	992	992	992	992
Ret'd to S.C.	6296	9391	4720	5349	5877	7263	4142	4640	808	1838	2116	1264	1674	1608	1837	1839	966	981	992	992	992	992
Sales	17768	11673	3290	3661	3033	1647	2468	1470	1882	1152	874	726	316	382	153	151	26	11	0	0	0	0

**Table II****Daily record of stamp deliveries by the Commissioners**

Date	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/1/1857	2010	2010	2010	2010	2010	2010	2010	2010	1990	1990	1990	1990	1990	1990	1990	1990	992	992	992	992	992	992
7/13/1857	2024	2024																				
7/14/1857	6036	6036																				
7/15/1857	3994	3994	3000	3000																		
7/18/1857					3000	3000	3100	3100														
10/14/1857	4000	4000	2000	2000																		
10/16/1857							1000	1000														
10/17/1857					3900	3900																
1/18/1858	2000	1000	1000																			
1/19/1858	4000	2000																				
2/26/1858									700													
4/16/1858				2000						1000	1000											
4/17/1858							500															
Totals	24064	21064	8010	9010	8910	8910	6610	6110	2690	2990	2990	1990	1990	1990	1990	1990	992	992	992	992	992	992

**A new approach**

During what has been called the First Period of exchange taxes, July 1, 1857, to April 26, 1858 (Mahler, 1997),<sup>1</sup> all stamps received the handstamp "GWW" of Controller George W. Whitman. These are known in blue on white wove and blue laid papers and in red on thin bluish paper. The purpose of this paper is to quantify the periods these three types of stamps were used, and the numbers sold, using data from the Reports of the State Controller, obtained from the California State Archives, together with surviving stamps both on and off document.

**Quantities received from Stamp Commissioners**

The previous article gave the numbers of

California Exchange stamps received by Controller Whitman from the Stamp Commissioners (these being the Governor, Treasurer, and Secretary of State), also the numbers sold, and the numbers returned. To reprise, the totals for each of these categories are shown in Table I. The complete record of deliveries by the Commissioners is shown in Table II.

**A convenient shorthand**

It should be kept in mind that in the Controller's records, for the case of Exchange stamps, the word "stamp," and all numbers representing transactions in stamps, refer to *sets* of two or (rarely) three stamps. For convenience, all references in this paper to these transactions will use the same convention. Exchange stamps were inscribed "FIRST," "SECOND" or "THIRD," to conform to the contemporary practice of executing bills of exchange in sets of two or (rarely) three; the

<sup>1</sup>On April 26, 1858, the exchange taxes were rescinded. Some two and a half years later they were reestablished.



**Table III****Denominations known to exist today**

Stamp Type	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
Blue on white	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x				
Blue on blue	x	x	x	x	x	x	x	x														
Red	x	x	x	x	x	x	x	x	x	x	x											

First Exchange stamp was to be affixed to the First or Original bill, the Second Exchange stamp to the Second or Duplicate bill, and the Third Exchange stamp to the Third bill. The stamps were sold in sets of two, or if necessary three, all of which were obtained for the unit price; for example, for 8¢ one obtained 8¢ First, 8¢ Second and, if necessary, 8¢ Third Exchange stamps (Mahler, 1994)<sup>2</sup>.

When put into use, the stamps of a set were separated. References in this paper to surviving stamps, both on and off document, use the word "stamp" in its usual sense, as an individual First, Second, or Third Exchange stamp.

**Blue on white stamps issued first**

Table III gives the denominations of each of the three types of First Period stamps — blue on white wove paper, blue on blue laid paper, and red on thin bluish paper with "GWW" handstamp — that are known to exist today. The data of Tables I, II and III suggest strongly that the first stamps issued were those in blue on white paper, and that those in blue on blue laid paper, and in red, resulted from subsequent printing(s) of the stamps in greatest demand. The first delivery of stamps by the Commissioners, on July 1, 1857, included all 22 denominations, 8¢ to \$200. Moreover, this was the *only* delivery of stamps in denominations above \$4. First Period stamps in denominations above \$4 exist today only in blue on white paper. Making the reasonable assumption that all stamps delivered on July 1, 1857, were the same

type, it follows that these must have been blue on white paper. Evidence from intact bills presented below confirms this conclusion.

The denominations for which stamps have survived in blue on blue laid paper, and in red, are precisely those lower denominations for which the greatest quantities were issued and sold, and for which more than one printing was presumably necessary. During the First Period roughly 22,000 8¢ Exchange stamps were issued, over 14,000 of the 20¢, more than 4000 each of the 30¢, 40¢, and 60¢, and roughly 2000–3000 each of the 80¢, \$1, \$1.40, and \$2. These totals all exceed the numbers received from the Commissioners in their extensive delivery of July 1. On the other hand, the numbers issued of all denominations \$3 and higher did not exceed the numbers received on July 1, and no further printings of any of these denominations would have been needed.

Other observations support the hypothesis that not just the Exchange stamps, but the Attorney at Law, Insurance and Passenger issues as well, were originally printed on white wove paper. The blue Attorney stamp is known only on white wove paper; as only roughly 100 blue Attorney stamps were sold (Kenyon, 1920), there would have been no need for more than one printing, and it follows that this stamp must have been originally and exclusively printed on the white paper. A similar conclusion follows for the blue Insurance stamps: they are known only on white wove paper and fewer than 700 of each denomination were sold (Mahler, 1997).

**Red stamps issued last**

Tables II and III show that the last of the three types of Exchange stamps to be issued during the First Period were those in red. According to Table II, after the delivery of all denominations in blue on white paper on

<sup>2</sup>These were almost certainly printed and sold in strips, as were the First, Second, Third and Fourth Bill of Lading stamps of 1858–1861. However, the only evidence I know of bearing on this point is the report by Vanderhoof (1949) of five surviving se-tenant vertical pairs of First and Second Exchange stamps.

**Table IV****Recorded Bills of Exchange bearing 8¢ to \$1.40 stamps****Blue on white wove paper**

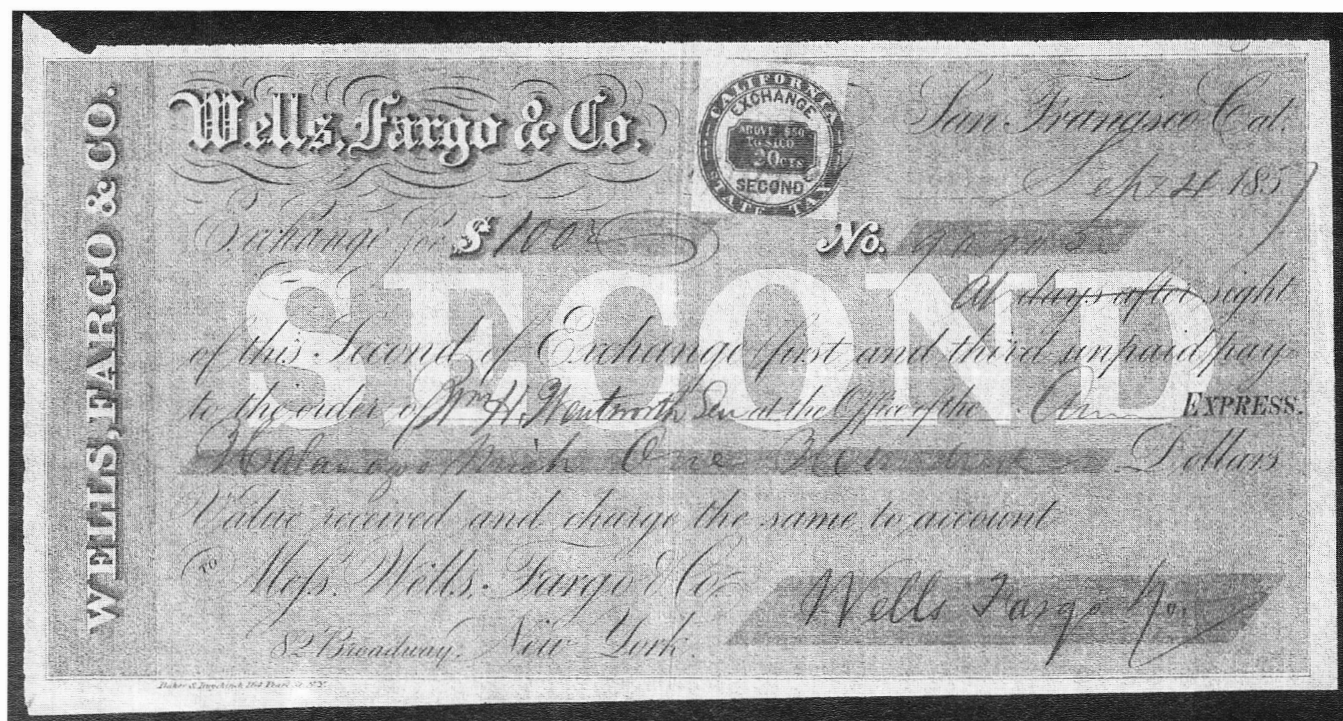
Date	Vendor	Location	Type	Amount	Stamp(s)	Comments
7/13/1857	Wells, Fargo & Co.	Georgetown	Second	\$500	\$1 blue Second (D18)	#82,818
7/15/1857	Tallant & Wilde	San Francisco	Second	\$200	40¢ blue Second (D15)	#3686; pale blue shade
8/1/1857	Tallant & Wilde	San Francisco	Second	\$300	60¢ blue Second (D16)	#3928; pale blue shade
8/4/1857	Wells, Fargo & Co.	San Francisco	Second	\$100	20¢ blue Second (D13)	#88,254
10/2/1857	Fiske, Sather & Church	Sacramento	Second	\$200	40¢ blue Second (D15)	#514; stamp on back, star cut
10/3/1857	J.R. Moller & Co.	San Francisco	First	\$500	\$1 blue First (D18)	#661; pale blue shade
10/3/1857	Tallant & Wilde	San Francisco	Second	\$600	\$1.40 blue Second (D19)	#4980
10/17/1857	Wells, Fargo & Co.	Stockton	Second	\$500	\$1 blue Second (D18)	#93,183
2/3/1858	Wells, Fargo & Co.	Sacramento	Second	\$400	80¢ blue Second (D17)	#121,170
2/24/1858	Wells, Fargo & Co.	San Francisco	Second	\$50	8¢ blue Second (D12)	#100,416
3/2/1858	Wells, Fargo & Co.	Stockton	Second	\$700	\$1.40 blue Second (D19)	#121,560
3/21/1858	Wells, Fargo & Co.	San Francisco	Second	\$300	60¢ blue Second (D16)	#101,299
4/2/1858	Wells, Fargo & Co.	Mormon Island	Second	\$200	40¢ blue Second (D15)	#97541; ms. dateline

**Blue on blue laid paper**

Date	Vendor	Location	Type	Amount	Stamp(s)	Comments
9/4/1857	Wells, Fargo & Co.	Sacramento	Second	\$50	8¢ blue Second (D34)	#84,222
9/4/1857	Wells, Fargo & Co.	San Francisco	Second	\$100	20¢ blue Second (D35)	#90,905
9/4/1857	Wells, Fargo & Co.	Sacramento	Second	\$127	8¢ blue Second (D34)	Underpaid
9/4/1857	Tallant & Wilde	San Francisco	Second	\$500	\$1 blue Second (D40)	#4520
9/18/1857	Wells, Fargo & Co.	Sacramento	First	\$86.50	8¢ blue First (D34)	Underpaid
10/3/1857	Wells, Fargo & Co.	San Francisco	Second	\$50	8¢ blue Second (D34)	#90,654
10/29/1857	Reynolds & Co.	Marysville	Duplicate	\$134	30¢ blue Second (D36)	#536
10/31/1857	D.O. Mills & Co.	Sacramento	Second	\$300	60¢ blue Second (D38)	24 point star cut
11/4/1857	J.R. Moller & Co.	San Francisco	First	\$500	\$1 blue First (D40)	#666
12/4/1857	J.R. Moller & Co.	San Francisco	First	\$400	80¢ blue First (D39)	#669
12/19/1857	B. Davidson & Co.	San Francisco	Second	\$110	30¢ blue Second (D36)	#7537; blue & red
1/2/1858	Wells, Fargo & Co.	Oroville	Second	\$100	20¢ blue Second (D35)	#93,280; h.s.'d "OROVILLE"
2/4/1858	Wells, Fargo & Co.	Sacramento	Second	\$100	20¢ blue Second (D35)	#121,183
3/23/1858	Wells, Fargo & Co.	San Francisco	Second	\$583.14	\$1.40 blue Second (D41)	#101,780
4/17/1858	Wells, Fargo & Co.	Stockton	Second	\$65	20¢ blue Second (D35)	#124,728
5/19/1858	Eugene Kelly & Co.	San Francisco	First	\$70	20¢ blue First (D35)	#58; generic

**Red on bluish paper**

Date	Vendor	Location	Type	Amount	Stamp(s)	Comments
12/4/1857	Wells, Fargo & Co.	San Francisco	Second	\$50	8¢ red Second (D42)	#95,105
12/17/1857	B. Davidson & Co.	San Francisco	Second	\$200	40¢ red Second (D45)	#7465
12/19/1857	Wells, Fargo & Co.	San Francisco	Second	\$50	8¢ red Second (D42)	#99,648
12/30/1857	Mark Brumagin & Co.	Marysville	Second	\$100	20¢ red Second (D43)	#1926; one vignette
1/16/1858	B. Davidson & Co.	San Francisco	Second	\$100	20¢ red Second (D43)	#7861; printed in blue & red
1/19/1858	B. Davidson & Co.	San Francisco	Second	\$205	60¢ red Second (D46)	#7913; blue & red
2/4/1858	Parrott & Co.	San Francisco	Duplicate	\$50	8¢ red Second (D42)	#1694; die cut
2/19/1858	Wells, Fargo & Co.	San Francisco	Second	\$100	20¢ red Second (D43)	#101,050
4/17/1858	Generic	San Francisco	First	\$100	20¢ red First (D43)	Drawer F. Alton Wheelock
4/17/1858	Generic	San Francisco	Second	\$100	20¢ red Second (D43)	Matching 2nd to above 1st
4/19/1858	Tallant & Wilde	San Francisco	Second	\$100	20¢ red Second (D43)	#6818
4/19/1858	Wells, Fargo & Co.	San Francisco	Second	\$200	40¢ red Second (D45)	#118,173
5/3/1858	D.O. Mills & Co.	Sacramento	Second	\$500	\$1 red Second (D48)	#6046; stamp on back, star cut
5/4/1858	Tallant & Wilde	San Francisco	Second	\$72.26	20¢ red Second (D43)	#6915



*Second of exchange of Wells, Fargo & Co., San Francisco, September 4, 1857, stamped with 20¢ blue Second Exchange on blue laid paper (D35), the co-earliest recorded use of a stamp on this paper.*

July 1, 1857, the only delivery of \$2 stamps occurred February 26, 1858, and the only delivery of \$3 and \$4 stamps on April 16, 1858. These three stamps exist in red, but not in blue on blue paper. It follows that the deliveries of February 26 and April 16, 1858, must have been of red stamps.<sup>3</sup> This suggests strongly that the stamps delivered April 17 were also red. Because red stamps are known in all denominations from 8¢ to \$4, it suggests further that the four deliveries immediately prior to February 26, on October 16 and 17, 1857, and January 18 and 19, 1858, were likewise in red, since these comprised precisely the six denominations from 8¢ to \$1.40 in which red stamps are known, but were not supplied by the deliveries of February and April 1858. This line of reasoning leaves open the question of whether the delivery of October 14, 1857, was also in red. One might expect it to have been, like the deliveries of October 16 and 17, since this cluster of three deliveries occurred nearly three months after the immediately preceding one of July 18, 1857. Later we will show with the help of

additional data that the stamps delivered October 14, 1857, must indeed have been red.

### ***Deliveries in blue on blue paper***

Leaving aside temporarily the delivery of October 14, it now follows that the stamps delivered July 15 and 18, 1857, must have been blue on blue laid paper. As shown in Table III, stamps of this type are known to exist in all denominations from 8¢ to \$1.40. The deliveries of July 15 and 18 comprise exactly these denominations, moreover they are the only ones that could have supplied these stamps in denominations 30¢ through \$1.40, since all other deliveries of these values have already been shown to have been in blue on white paper, or in red. Again, this line of reasoning cannot resolve the question of whether the stamps delivered July 13 and 14, 1857, were also blue on blue laid paper, but again, it does seem likely they were. This issue will be addressed again below.

### ***Evidence from intact bills***

A census of intact bills of exchange bearing California stamps (Mahler, 1994), together with the responses it elicited, has accounted for 53 First Period bills. Table IV lists all recorded bills bearing stamps of 8¢ through \$1.40, the denominations in which stamps were issued, and survive today, in all

<sup>3</sup>Throughout this analysis it has been assumed that all stamps of a given delivery were of the same type. This is plausible, but of course not provable at this late date.



three types. The earliest, a second of exchange sold at the Wells, Fargo & Co. office in Georgetown, July 13, 1857, bears a \$1 blue Second Exchange on white wove paper; at this date the only delivery of \$1 stamps had been that of July 1. The second-earliest, sold by Tallant & Wilde of San Francisco July 15, 1857, bears a 40¢ blue Second Exchange on white paper. This stamp could also have come only from the delivery of July 1. July 15 was the date of the second delivery of 40¢ stamps to the Controller. Logistically it would have been impossible for this stamp to have traveled from Sacramento to the office of Tallant & Wilde in time for sale the same day, and in any case the only 40¢ stamps dispensed by the Controller on July 15 were issued to the Treasurer of Yuba County. These two usages thus provide independent confirmation that the stamps delivered July 1 were on white paper. Moreover, the two next-earliest recorded bills, dated August 1 and August 4, 1857, also bear blue stamps on white paper. The earliest recorded usage of a blue stamp on blue paper is September 4, 1857, and the earliest recorded use of a red stamp, December 4, 1857.

#### **Delivery of October 14, 1857, was in red**

One important conclusion follows immediately from Table IV. The arguments pre-

sented above established that all stamps delivered October 16, 1857, and later were in red, but left open the question of whether those delivered October 14, 1857, were also. Note that 8¢, 20¢, and 40¢ stamps were delivered October 14, and that the next delivery of the 8¢ and 20¢ took place January 18, 1858, and of the 40¢, on April 16, 1858. Table IV shows that 8¢ red stamps were used on bills dated December 4 and 19, 1857; 20¢ red stamps on bills dated December 30, 1857, and January 16, 1858; and a 40¢ red stamp on a bill dated December 17, 1857. These usages all predate the deliveries of January 18 and April 16, 1858; it follows that these stamps must have been delivered October 14.

#### **Emergency deliveries of July 13–14, 1857**

It remains to be determined whether the blue stamps delivered July 13 and 14, 1857, were on white wove or blue laid paper. The Controller's records reveal an interesting aspect of these deliveries. Note that they were comprised of 8¢ and 20¢ stamps only. 2010 8¢ stamps and 2010 20¢ stamps had been included in the comprehensive initial delivery of July 1, 1857, but by July 10 these had been completely exhausted. The preceding article in this series listed the daily transactions in Exchange stamps for the entire First Period (Mahler, 1997); in Table V the trans-

*Second of exchange of Wells, Fargo & Co., San Francisco, December 4, 1857, stamped with 8¢ red Second Exchange (D42), the earliest recorded use of a red stamp. This stamp can only have come from the delivery of October 14, 1857 (see text).*



**Table V**

**Controller's stamp transactions, July 1-18, 1857**

Date	Transaction	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10
7/1/1857	Rec'd. from S.C.	2010	2010	2010	2010	2010	2010	2010	2010	1990	1990	1990	1990	1990	1990
<b>Issued/sold to parties</b>															
7/1/1857	B.F. Hastings	6	6	6	6	6	6	6	6	2	2	2	2	2	2
7/1/1857	D.O. Mills & Co.	6	6	6	6	6	6	6	6	12	2	2	2	2	2
7/1/1857	Wells, Fargo & Co.	50	50	50	50	40	40	40	10	10	10	10	5		
7/2/1857	Fiske, Sather & Church	30	30	30	30	30	30	20	10	10	10	10	10	6	6
7/2/1857	B.F. Hastings	50	50	50	25	25	25	10	10	5	2	2			
7/2/1857	D.O. Mills & Co.	20	40	20	20	20	20	20							
7/2/1857	S.F. County	200	200	200	200	200	200	200	200	90	90	90	90	90	90
7/8/1857	Lady Adams & Co.	40	40	40	40	20	10	5							
7/8/1857	Sather & Church	200	200	200	200	200	200	200	25	25	25	25	25	10	5
7/8/1857	Tallant & Wilde	50	40	20	15	25	15	20	15	25	10	10	10	5	5
7/10/1857	T. Robinson Bours & Co.	100	100	50	50	25	25	25							
7/10/1857	B.F. Hastings	50	50	25	25	25	20	10	10	10	5	5			
7/10/1857	S.F. County	500	500	200	200	200	100	100	50						
7/10/1857	Wells, Fargo & Co.	750	750	250	250	250	125	125		125	20	10	10		
Totals		2052	2062	1147	1117	1072	822	787	336	314	176	166	154	115	110
7/10/1857	On Hand	-42	-52	863	893	938	1188	1223	1674	1676	1814	1824	1836	1875	1880
7/13/1857	Rec'd. from S.C.	2024	2024												
7/14/1857	Rec'd. from S.C.	6036	6036												
7/15/1857	Rec'd. from S.C.	3994	3994	3000	3000										
7/18/1857	Rec'd. from S.C.					3000	3000	3100	3100						
<b>Issued</b>															
7/13/1857	D.O. Mills & Co.	50						10		5	5	3	2	2	
7/14/1857	B. Davidson	100	100	50	40	40	20	20	20	10	10	10			
7/14/1857	Wells, Fargo & Co.	1750	750		250										
7/15/1857	S.F. County		300					105	100	100					
7/15/1857	Yuba County	100	100	100	100	100	100	100	100	100	100	100	100	100	100
7/16/1857	San Joaquin County		200	200	200	200	200	200	100						
7/16/1857	Wells, Fargo & Co.							100	50		30	30	20		
7/18/1857	On Hand	10012	10552	3513	3303	3598	3868	3903	4289	1356	1569	1679	1703	1773	1778

actions of July 1-10 are rearranged into chronological order. They show that as of July 10, 1857, 2052 8¢ stamps and 2062 20¢ stamps had been issued or sold. Some creative bookkeeping was employed here, since this exceeds the quantities received in the initial delivery! Probably one of the orders of July 10 were not actually filled until a few days later, when the stock of 8¢ and 20¢ stamps had been replenished. 8¢ and 20¢ stamps were in greatest demand because they paid the tax on bills of exchange for \$50

and \$100, respectively, by far the most common amounts in which bills were drawn (see Table IV and Mahler, 1994) The shortage was relieved by delivery of 2024 8¢ and 2024 20¢ stamps July 13, 1857, followed by another 6036 in each of these denominations July 14, and finally another 3994 of each as part of a more comprehensive delivery July 15 which we have shown was on blue laid paper.

Were the stamps delivered July 13 and 14 part of the initial printing on white paper,

done on or before July 1, but held back until the need arose? Or were they a distinct second printing made only after the stocks of 8¢ and 20¢ stamps had been exhausted, or were about to be? If the latter, was this printing done on the same paper as the initial printing, or on the blue laid paper that we know was used for stamps delivered July 15 and 18? The stopgap nature of the deliveries of July 13–14 suggests that the initial printing in blue on white paper did not include any more 8¢ and 20¢ stamps than those delivered July 1. If it had, what reason would there have been to keep them from the Controller until his supplies were exhausted? However, even if we assume that the stamps delivered July 13–14 were from a second printing, this is no guarantee that this was done entirely on blue laid paper. Certainly a change to this paper had been made by July 15, but who is to say it was not made during the course of the July 13–15 print runs? This seems somewhat implausible, but certainly not impossible.

### An hypothesis and a test

Let us assume that the stamps delivered July 13 and 14 were on blue laid paper. The First Period deliveries, and the totals of each type delivered, would then be as shown in Table VI. A salient prediction of this hypothesis is that the numbers of 8¢ and 20¢ stamps delivered in blue on white paper (2010 of each) was substantially less than

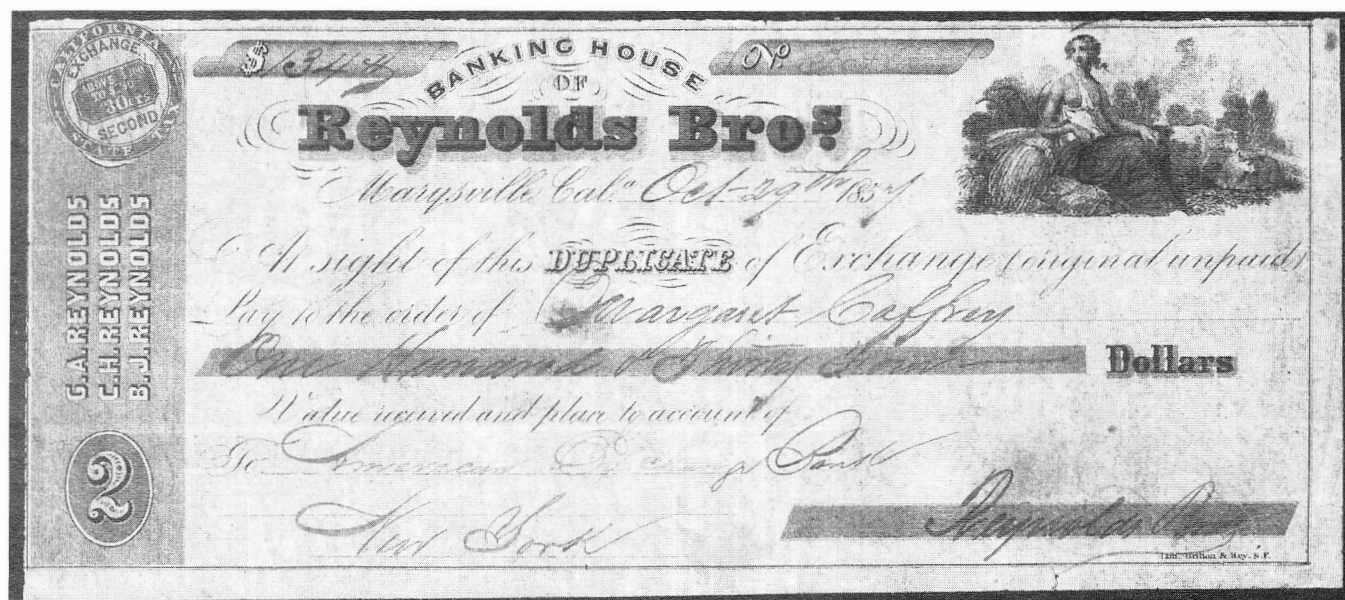
in blue on blue laid paper (12,054 of each), or in red (10,000 8¢, 7000 20¢). By no means all of these stamps delivered to the Controller were sold. Table I tells us that of the 24,064 8¢ stamps delivered, only 17,768 were sold; and of 21,064 20¢ stamps delivered, only 11,673 were sold. Nevertheless, one can expect that the large differences in the hypothesized numbers of stamps delivered would translate into large, albeit not precisely quantifiable, differences in the numbers sold.

If, however, the deliveries of July 13–14, 1857, had been on white paper, the numbers of 8¢ and 20¢ stamps delivered on white paper (10,070 of each) would have been substantially *greater* than on blue paper (3994 each).

Table VII shows a test of this prediction, listing all recorded First Period stamps on intact bills by denomination and stamp type.<sup>4</sup> The results are encouragingly consistent with the assumption that the deliveries of July 13–14 were on blue paper; of the 21 recorded bills bearing 8¢ or 20¢ stamps, only two have stamps in blue on white paper, compared to nine with stamps in blue on blue laid paper and ten with red stamps. The dis-

*Duplicate of exchange of Reynolds Bros., Marysville, October 29, 1857, stamped with 30¢ blue Second Exchange on blue laid paper (D36), the only recorded stamped bill of this firm.*

<sup>4</sup>This includes two Third Period Wells, Fargo & Co. bills dated 1861 and 1862 bearing First Period stamps left over from 1857–8, a \$2 blue on white paper used in San Jose, and a 30¢ red used in Placerville.





**Table VI****Hypothesized identification of deliveries by stamp type**

Date	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
<b>Blue on white wove paper</b>																						
7/1/1857	2010	2010	2010	2010	2010	2010	2010	2010	1990	1990	1990	1990	1990	1990	1990	1990	992	992	992	992	992	992
<b>Blue on blue laid paper</b>																						
7/13/1857	2024	2024																				
7/14/1857	6036	6036																				
7/15/1857	3994	3994	3000	3000																		
7/18/1857					3000	3000	3100	3100														
Totals	12054	12054	3000	3000	3000	3000	3100	3100														
<b>Red on bluish paper</b>																						
10/14/1857	4000	4000	2000	2000																		
10/16/1857							1000	1000														
10/17/1857					3900	3900																
1/18/1858	2000	1000	1000																			
1/19/1858	4000	2000																				
2/26/1858									700													
4/16/1858				2000						1000	1000											
4/17/1858							500															
Totals	10000	7000	3000	4000	3900	3900	1500	1000	700	1000	1000											

tribution of bills bearing stamps of higher denominations is also in reasonable accord with the hypothesized schedule of deliveries. For denominations 30¢ through \$1.40, the hypothesized quantities delivered in blue on white (2010 of each) are roughly comparable to the respective quantities in blue on blue (3000 to 3100 each), and the numbers of bills recorded, while very small, are also roughly comparable. Only five bills bearing red stamps above 20¢ have been recorded. This is not surprising, and is discussed further below. The eleven stamps of \$2 and above recorded on intact bills are all in blue on white paper. This is consistent, not only with Table VI, but with the established catalogs; no stamps above \$1.40 in blue on blue paper are known to exist, and while the \$2, \$3 and \$4 are listed in red, they are extremely rare.

A stronger test of the hypothesis that the deliveries of July 13–14 were on blue laid paper is provided by the inventory of duplicate First Period Exchange stamps in the Morton Dean Joyce collection. This is a much larger sample, comprised of 728 stamps. Moreover, it seems to have been accumulated without any restriction on the numbers of a given stamp acquired; it included, for example, no fewer than 65 copies of Cabot number D43A, the 20¢ First in red with blue Controller's

handstamp. Presumably this makes these duplicates a good representation of the full population of surviving stamps. As shown in Table VII, Joyce's blue Exchange duplicates included three times as many 8¢ and 20¢ on blue laid paper (36 and 31, respectively) as on white wove paper (12 and 10, respectively). This suggests strongly that at least one and probably both of the deliveries of July 13–14 were indeed on blue paper. This conclusion will be revisited later in this paper.

### ***A fly in the ointment***

As neat and convincing as the above analysis is, it is inconsistent with the catalog values for the 8¢ and 20¢ blue stamps given by Hubbard (1960), which are in turn based on those of Cabot (1940). Cabot's prices are given in Table VIII. Based on the reasoning and data presented in this paper, it seems clear that Cabot was simply in error in pricing the stamps on blue paper higher than those on white.

### ***Red \$3 and \$4 are first class rarities***

The red Exchange stamps of the First Period, differentiated from later red stamps by their "GWW" handstamp, include two underappreciated rarities, the \$3 and \$4 val-

**Table VII****Distribution of First Period stamps****On intact bills**

Type	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10
Blue on white	1	1	0	3	2	1	3	2	3	1	3	1	1	1
Blue on blue	4	5	2	0	1	1	2	1	0	0	0	0	0	0
Red	3	7	1	2	1	0	1	0	0	0	0	0	0	0

**Among Joyce duplicates**

Type	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20
Blue on white	12	10	11	12	10	14	7	3	46	33	32	33	14	21	6	3
Blue on blue	36	31	3	13	5	4	18	15								
Red	55	71	47	33	53	9	40	18	10	0	0					

ues. According to Table VII, no deliveries of these stamps were made until April 16, 1858, when 1000 of each were supplied. This was just ten days before the stamp tax on bills of exchange was abruptly rescinded on April 26. Even given the fact that it took some time for this news to circulate,<sup>5</sup> only a minuscule number of these stamps can possibly have been placed in use. In fact the daily sales records tabulated earlier (Mahler, 1997) allow us to state exactly which parties bought \$3 and \$4 stamps after April 16, 1858. These are listed in Table IX. Only 22 \$3 and 27 \$4 stamps were ever sold. Moreover, the numbers actually used were almost certainly even smaller. As also shown in the table, of the six firms who purchased these stamps, four made returns in these denominations after the Exchange tax was rescinded, which could have included as many as seven \$3 and 20 \$4 red stamps (Mahler, 1997). Thus the numbers used may have been as small as 15 \$3 and 7 \$4 stamps. Amazingly, the Hubbard collection as offered at auction in 1993 contained two Firsts of each of these values. Cabot's listings imply that the \$4 Second also exists (D52B).

<sup>5</sup>Stamps were sold as late as May 1, 1858 (to Wells, Fargo & Co., see Mahler, 1997). Table IV lists intact bills dated May 3, 4 and 19, 1858 (see illustrations).

**An extraordinary preponderance of Firsts**

Joyce's First Period duplicates showed an amazing characteristic that literally cries out for comment. His 728 stamps included no fewer than 658 Firsts (90.4% of the sample), only 66 Seconds (9.1%), and four Thirds (0.5%). Nor was this extraordinary preponderance of Firsts confined to these early issues. Joyce's stock also included 3296 Exchange stamps of 1861–1866, of which 2765 (83.9%) were Firsts, 488 Seconds (14.8%), and 43 Thirds (1.3%). This fooled even Cabot, a close associate of Joyce, into stating in his catalog "Fewer SECONDS were issued than FIRSTS..." (p.20). Surprisingly, this statement reveals a complete ignorance of the way these stamps were issued and used. Bills of exchange were virtually always made in sets of two or three, and stamped accordingly, the First or Original bill receiving a First Exchange stamp, the Second or Duplicate bill, a Second Exchange stamp and the Third bill, in the relatively

**Table VIII****Values of Cabot (1940)**

Type	8¢			20¢		
	First	Second	Third	First	Second	Third
Blue on white	\$1.25	\$2.00	\$4.00	\$1.25	\$2.50	\$4.50
Blue on blue	\$2.50	\$2.50		\$2.50	\$3.00	\$5.00
Red	\$0.50	\$1.50		\$0.50	\$1.75	—

**Table IX****Transactions in \$3 and \$4 red stamps****Sales**

Date	Party	\$3	\$4
4/17/1858	B.F. Hastings		4
4/17/1858	D.O. Mills & Co.		5
4/20/1858	Faulkner Bell & Co.	5	2
4/21/1858	B. Davidson	10	5
4/22/1858	Wells, Fargo & Co.	1	1
4/26/1858	D.O. Mills & Co.		5
4/26/1858	Tallant & Wilde	6	5
Totals		22	27

**Returns 5/17/1858 – 8/18/1858**

B. Davidson	5	4
D.O. Mills & Co.	3	12
Tallant & Wilde	1	6
Wells, Fargo & Co.	23	8

few cases when one was made,<sup>6</sup> a Third Exchange stamp. The only exceptions to this

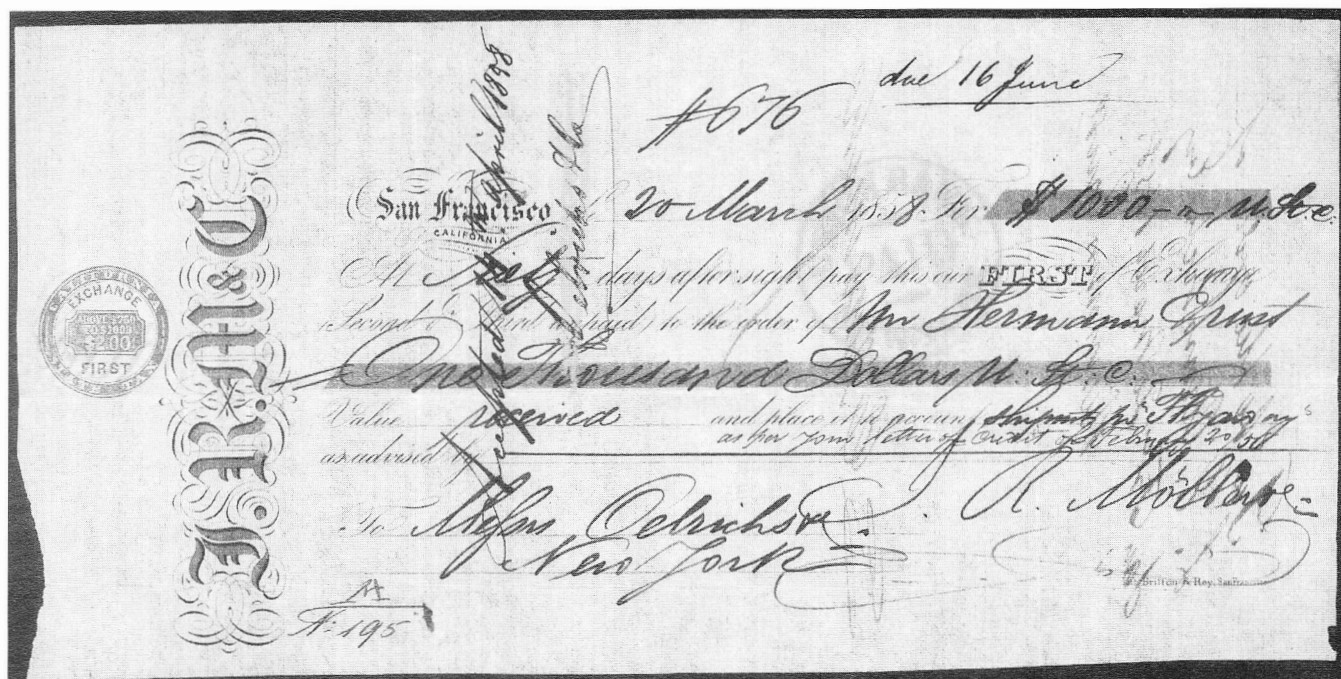
<sup>6</sup>By the late 1850s California bills of exchange were usually made in sets of three only if drawn on a bank or firm in Europe.

practice were the so-called sole bills of exchange, but very, very few of these were generated; I have recorded 361 bills bearing California stamps, every one of which was part of a set of two or three. It can be stated with complete confidence that Firsts and Seconds were issued and used in virtually identical numbers.

**A paradox**

The huge proportion of Firsts among Joyce's off-document stamps is reflected in the Cabot and Hubbard catalogs, which value Firsts less than Seconds for every one of the nearly 100 Exchange stamps for which prices are provided. I do not collect these stamps off document, and the only direct evidence I have of their relative scarcities is the Joyce inventory and the catalog descriptions for the abortive 1993 auction of the Hubbard collection. I see no reason to disbelieve that Firsts are indeed more common than Seconds in the total population of off-document stamps. However, the distribution of Firsts and Seconds on surviving bills is very different. The 53 recorded First Period bills listed in Table IV above bear just 13 Firsts (24.5% of the sample) and 40 Seconds (75.5%), nearly a mirror image of their relative num-

First of exchange of J.R. Moller, San Francisco March 20, 1858, stamped with die-cut \$2 blue First Exchange (D20). Note the PAID handstamp of the Union Bank, New York. Intact firsts are scarcer than seconds (see text).





**Table X****Controller's stocks on hand before deliveries**

Date		.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10
7/1/1857	Rec'd. from S.C.	2010	2010	2010	2010	2010	2010	2010	2010	1990	1990	1990	1990	1990	1990
Issued 7/1/1857-7/10/1857		2052	2062	1147	1117	1072	822	787	342	314	176	166	154	115	110
On Hand 7/10/1857		-42	-52	863	893	938	1188	1223	1668	1676	1814	1824	1836	1875	1880
7/13/1857	Rec'd. from S.C.	2024	2024												
7/14/1857	Rec'd. from S.C.	6036	6036												
7/15/1857	Rec'd. from S.C.	3994	3994	3000	3000										
7/18/1857	Rec'd. from S.C.					3000	3000	3100	3100						
Issued 7/13/1857-7/16/1857		2000	1150	650	590	340	320	420	380	325	245	245	133	102	102
On Hand 7/18/1857		10012	10852	3213	3303	3598	3868	3903	4388	1351	1569	1579	1703	1773	1778
Issued 7/22/1857-10/10/1857		6195	4065	715	945	900	690	800	755	872	587	481	368	206	249
On Hand 10/10/1857		3817	6787	2498	2358	2698	3178	3103	3633	479	982	1098	1335	1567	1529
10/14/1857	Rec'd. from S.C.	4000	4000	2000	2000										
10/16/1857	Rec'd. from S.C.							1000	1000						
10/17/1857	Rec'd. from S.C.					3900	3900								
Issued 10/16-17/1857		25	10	10	10	5		6	10			5	4		1
On Hand 10/17/1857		7792	10777	4488	4348	6593	7078	4097	4623	479	982	1093	1331	1567	1528
Issued 10/22/1857-1/15/1858		5850	2380	864	1047	497	300	454	136	289	196	231	193	91	106
Returned 12/31/1857 (Yuba County)		1389	607			35	51		68	61	79	88	91	100	99
On Hand 1/15/1858		3331	9004	3624	3301	6131	6829	3643	4555	251	865	950	1229	1576	1521
1/18/1858	Rec'd. from S.C.	2000	1000	1000											
1/19/1858	Rec'd. from S.C.	4000	2000												
Issued 1/18/1858		1200	1050		20							5		5	
On Hand 1/19/1858		8131	10954	4624	3281	6131	6829	3643	4555	251	865	945	1229	1571	1521
Issued 1/20/1858-2/24/1858		1475	1015	140	94	325	145	100	57	165	70	30	40	7	7
On Hand 2/24/1858		6656	9939	4484	3187	5806	6684	3543	4998	86	795	915	1189	1564	1514
2/26/1858	Rec'd. from S.C.									700					
On Hand 2/26/1858		6656	9939	4484	3187	5806	6684	3543	4998	786	795	915	1189	1564	1514
Issued 2/26/1858-4/14/1858															
On Hand 4/14/1858		4544	8123	3407	1995	5325	6294	2955	4154	366	660	843	1030	1540	1498
4/16/1858	Rec'd. from S.C.				2000						1000	1000			
4/17/1858	Rec'd. from S.C.							500							
Issued 4/16/1858-4/17/1858		50	50	10	10	45	5	20	25	35		9			
On Hand 4/17/1858		4494	8073	3397	3985	5280	6289	3435	4129	331	1660	1834	1030	1540	1498
Issued 4/20/1858-5/1/1858		680	670	60	92	372		120	85	21	22	18	2		6
On Hand 5/1/1858		3814	7403	3337	3893	4908	6289	3315	4044	310	1638	1816	1028	1540	1492

bers in Joyce's stock! I have recorded another 199 bills dated 1861-1866 bearing Exchange stamps, which show an almost identical distribution. Taken together these 252 bills bear a total of 300 stamps: 64 Firsts (21.3%), 226 Seconds (75.3%) and 10 Thirds (3.3%).

**And an explanation**

A probable explanation for this paradox is the following. The overwhelming majority of Firsts were sent to New York, while the overwhelming majority of Seconds (and Thirds) remained in California. Of those that survived and reached collectors' hands,

*Generic first of exchange of Eugene Kelly & Co., San Francisco, May 19, 1858, stamped with 20¢ blue First Exchange on blue laid paper (D35), the latest recorded stamped First Period bill. The exchange tax had been rescinded April 26, 1858, and by May 17 two firms had already returned their surplus stamps to the Controller. Kelly & Co. were late getting the news!*

I believe the New York bills were more likely to be stripped of their stamps and destroyed. The most substantial archive of Firsts must have been that of the New York office of Wells, Fargo & Co., who sold roughly ten times as many bills as any other company (Mahler, 1994). The holdings of Joyce (who lived in New York) included, in addition to its off-document stamps, several dozen intact Wells Fargo Firsts of exchange, remarkable in that they bore only the commonest of stamps. This suggests that this archive came into philatelic hands, but was largely stripped of its stamps, producing the large numbers of off-document Firsts. As for the Seconds and Thirds, no doubt large numbers were destroyed in the 1906 San Francisco earthquake and fires. Those that reached collectors, though, were probably much more likely to be preserved intact purely by virtue of being found in California. Today, these bills are highly prized in the West by collectors of California history, their value set primarily by factors other than the stamps they bear. Assuming earlier generations of Californians felt much the same, Seconds and Thirds would have been much less likely to be destroyed for their stamps than would Firsts.

#### **A conservative pattern of deliveries**

We have seen that the deliveries by the Commissioners on July 13 and 14, 1857, were an emergency response to depletion of

the Controller's stock of 8¢ and 20¢ stamps. Out of curiosity, I checked to see if later deliveries were similarly motivated, using the Controller's daily records of numbers of stamps on hand. These data are summarized in Table X. Only one other delivery was triggered by a critical shortage, that of February 26, 1858, which supplied 700 \$2 stamps when the number on hand had dwindled to a mere 86. Otherwise, deliveries appear to have been designed to keep stocks at comfortable levels, at least 3000 for all denominations from 30¢ through \$1.40, more for the 8¢ and 20¢. If anything, this policy was overly conservative. For example, consider the \$1 denomination. 2010 \$1 blue stamps had been delivered July 1, and another 3100 July 18. By that time 1207 stamps had been issued to Treasurers or sold to firms, leaving 3903 on hand. In the succeeding three months to October 15, only 800 more stamps were issued or sold, leaving 3103. At that rate, it would have taken nearly a year to deplete this stock. Nevertheless, on October 16, 1857, another 1000 \$1 stamps were delivered, this time in red. In the succeeding six months to April 15, 1858, 1148 more \$1 stamps were issued or sold, the stock now standing at 2955. Extrapolating with the rate from the preceding six months, this supply would have lasted 15 months. Again, though, the supply was replenished, this time with 500 red stamps delivered April 17. Similar patterns can be discerned for the other denomi-



nations. A closer look reveals a puzzle.

### ***Did the red stamps replace the blue?***

Consider again the \$1 denomination. The 3103 blue stamps on hand October 15, 1857, would have been sufficient for the entire remainder of the First Period, since only 1288 more \$1 stamps were ever issued or sold. Thus there was no need for the 1000 red stamps received in October 1857 to have been put into use, nor the 500 received in April 1858. The existence of \$1 red stamps today proves that they were not merely held in reserve until the stock of blue stamps was exhausted. But not only do these stamps exist, they appear to be more common than the \$1 blues; Joyce's stock included 40 First Period \$1 reds, 18 \$1 blue on blue paper and seven \$1 blue on white paper. Cabot's prices are consistent with these data: \$3.50 for \$1 Firsts in blue on either paper and just \$1.50 for the \$1 red. We know that 2007 blue \$1 stamps had already been issued or sold before the first red stamps were delivered October 16, 1857. Assuming similar survival rates for red and blue stamps, the only way the number of \$1 reds existing today could be even roughly comparable to the number of \$1 blues is if all, or virtually all, of the stamps issued or sold after October 16, 1857, were red.

### ***A cautionary note***

Curiously, the survival rate of the \$1 red stamps, at least as reflected in Joyce's stock, has been greater than that of the \$1 blues. Even if all 1288 \$1 stamps issued or sold after October 16, 1857, were indeed red, this would still have been only about 65% of the 2007 issued or sold in blue, yet the stock contains not fewer red stamps, but more, in fact 60% more. Based on these figures, the survival rate of \$1 reds has been more than twice that of \$1 blues. One can posit various possible explanations. For example, if, as discussed earlier, Joyce's stock came mostly from Wells Fargo Firsts of exchange, it may be that Wells Fargo happened to use a disproportionately larger number of red stamps than the other firms selling exchange. A more appropriate explanation, though, is that such differences are a natural consequence of the relatively small sample size, in which the discovery of a few dozen previously overlooked stamps could change the appar-

ent survival rates drastically. In fact, given that we are dealing with only a few dozens of surviving stamps, it seems encouraging that the calculated survival rates for red and blue \$1 stamps differ only by a factor of about two, rather than five or ten! This serves as a reminder that inferences drawn from the database used here, namely Joyce's 728 First Period duplicates and the 53 recorded First Period stamps on intact bills, should be made with caution, especially as regards individual denominations. Conclusions involving many denominations, and hundreds of stamps, can be made with a bit more confidence.

### ***Solidifying the conclusion***

Thus it is significant that similar observations to those made above for the \$1 stamps can also be made for all other denominations 20¢ through \$1.40, \$3 and \$4. Taken together they suggest strongly that once stamps were delivered to the Controller in red, they were preferentially issued and sold in that color. The relevant data are collected in Table XI. As with the \$1, the stocks of 20¢, 30¢, 60¢, 80¢, \$1.40, \$3 and \$4 stamps in blue were large enough to have met all demands for the remainder of the First Period.<sup>7</sup> If the red stamps had been meant simply to supplement the blue, to be used only when the stocks in blue were exhausted, no red stamps in any of these denominations would ever have been used. For only three denominations, 8¢, 40¢ and \$2, was the use of red stamps strictly necessary, and for the 40¢, the number needed was barely a hundred. The fact that red stamps exist today all denominations from 8¢ through \$4, and in relative abundance for all but the \$3 and \$4, proves that they were not intended merely to supplement the blue stamps.

In the race to produce survivors, the blue stamps had a huge head start. As we saw for the \$1, for every denomination with the single exception of the 8¢, the number of blue stamps already issued or sold before the first

<sup>7</sup>For the 20¢, this is not immediately apparent from Table XI, which shows 6787 blue stamps on hand (on October 10, 1857), not quite enough to meet the subsequent demand for 6991 stamps. However, on December 31, 1957, an additional 607 blue 20¢ stamps, issued to the Treasurer of Yuba County in July 1857, were returned to the Controller.



**Table XI****Controller's stocks on hand before deliveries**

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4
On hand before first delivery in red	3817	6787	2498	2358	2698	3178	3103	3633	86	640	848
Issued or sold after first delivery in red	11392	6991	2161	2465	1720	840	1288	657	476	22	27
Issued or sold before first delivery in red	10247	7277	2512	2652	2317	1832	2007	1477	1965	1409	1235
Issued or sold after first delivery in red	11392	6991	2161	2465	1720	840	1288	657	476	22	27
Delivered in red	10000	7000	3000	4000	3900	3900	1500	1000	700	1000	1000

delivery in red exceeded the total number of stamps issued or sold subsequently. Even for the 8¢, the number issued or sold in blue must have exceeded the maximum possible number dispensed in red; even though only 10,247 8¢ blue stamps had been issued or sold before the first delivery in red, and 11,392 stamps thereafter, at most 10,000 of the latter can have been red, for that is all that were delivered. At least 1392 more blue stamps must have been dispensed, for a total of at least 11,639. Thus assuming identical survival rates, more blue stamps than red should exist today for all denominations.

Just as we saw for the \$1, Table XII shows that apparent survival rates based on the database used here are quite variable, especially for the individual denominations. It is intriguing that in our sample more red stamps have survived than blue for six of the eight denominations from 8¢ to \$1.40, and in a greater total for those denominations, 331 red compared to 233 blue. However, this only underscores the main point to be made here. Given the large numbers of blue stamps we know were dispensed before deliveries in red began, and even given the expected variability in survival rates, the observation that the numbers surviving in red are even roughly comparable to those in blue, let alone greater, supports the hypothesis that once the Controller began receiving stamps from the Commissioners in red, he began issuing and selling them preferentially in that color.

Interestingly, close examination of the figures in Table X reveals that even with such a policy in place, some blue stamps must have been dispensed along with the red for three denominations, 8¢ 40¢ and \$1, when demand temporarily outstripped the supplies in red.

**Deliveries of July 13–14 revisited**

Earlier it was hypothesized that the 8¢ and 20¢ blue stamps delivered July 13 and 14, 1857, were on blue laid paper, from which it followed that the numbers of blue stamps received by the Controller on that paper were 12,054 each, compared to 2010 each in blue on white wove paper, a ratio of six to one. This hypothesis was tested by examining the numbers of surviving 8¢ and 20¢ stamps on the two papers in the Joyce stock and on intact bills, which proved to be 40 8¢ and 36 20¢ stamps on blue laid paper, and 13 8¢ and 11 20¢ on white wove, giving ratios of 3.1 and 3.3, respectively. These ratios were considered sufficiently high, given the small sample sizes, to be consistent with the hypothesis. It was remarked that more relevant predictions would have been the ratios of blue stamps *sold* on the two papers, since by no means all stamps delivered to the Controller were actually sold. The analysis of the preceding paragraphs now allows us to estimate the numbers of blue stamps sold. The assumption being tested is that the only stamps delivered on white paper were the 2010 in each denomination received July 1, 1857, all of which had been issued or sold before supplies were replenished by the deliveries of July 13 and 14. Subsequently 8237 8¢ and 5267 20¢ stamps were issued or sold prior to the first delivery of red stamps October 14. Of these, 1389 8¢ and 607 20¢ were returned by the Treasurer of Yuba County on December 31, 1857, reducing the totals to 6848 8¢ and 4660 20¢. The analysis of the previous paragraphs suggests that once stamps had been received in red, they were preferentially issued and sold that color, the blue stamps now becoming a reserve stock to

be used only in case of temporary shortages. Under this assumption, another 1875 blue 8¢ were issued or sold between October 14, 1857, and January 15, 1858, since 5875 stamps were dispensed during that period, but only 4000 red stamps had been received. This raises the total number of 8¢ blue on blue laid paper issued or sold to at least 8723. The stocks of red 20¢ stamps, however, appear to have been adequate for all subsequent demands, albeit just barely; Table X shows that 7000 were received and 6991 dispensed between October 14, 1857, and May 1, 1858, with no apparent temporary shortages. Thus according to our hypotheses, the number of 20¢ blue stamps on blue laid paper issued or sold remained at 4660. This is a far cry from the 12,054 that were apparently delivered. However, as shown in Table I, a very large number of 20¢ stamps were in fact eventually returned by the Controller to the Stamp Commissioners; 9391 stamps were returned, consistent with an unused stock of 7394 blue stamps plus some 2000 stamps returned by users (see Mahler, 1997, Appendix), virtually all of which must have been red.

To reprise, our hypothesis that the 8¢ and 20¢ blue stamps delivered on July 13 and 14, 1857, were on blue laid paper has led to predicted totals of 8723 8¢ and 4660 20¢ blue stamps issued or sold on blue paper, and 2010 in each denomination on white paper. Probably very few if any stamps from these early shipments in blue were returned unsold by County Treasurers or redeemed by purchasers after the Exchange tax was rescinded, thus these totals must be very close if not identical to the numbers actually sold and used. It is thus predicted that 4.3 times as many 8¢ blue stamps, and 2.3 times as many 20¢, were used on blue paper as on white. The observed ratios of 3.1 and 3.3, respectively, based on the database used here, are in good agreement with these predic-

tions.

If the deliveries of July 13–14, 1857, had been on white paper, the total numbers of blue stamps delivered would have been 10,070 in each denomination on white paper, and 3994 each on blue paper, a ratio of only 0.40 times as many on blue as on white, far different from the predicted ratio of 6.0 if the deliveries of July 13–14 been on blue paper. Under this hypothesis it is no longer possible to deduce the relative numbers issued or sold on the different papers, since there is no way to tell whether a given order was filled with stamps delivered July 13–14, now assumed to have been on white paper, or with those delivered July 15, which were on blue paper. Nevertheless, it seems fair to conclude that with this hypothesis the probability is quite high that fewer blue paper stamps than white would have been issued or sold, and ultimately used; conversely, the probability that the numbers surviving on blue paper would be, not just greater, but three times greater, than those on white paper, would appear to be so small that this alternative hypothesis can be considered disproved.

There remains the possibility that at least some of the stamps delivered July 13–14 were on white paper. This seems *a priori* rather unlikely, and the same line of reasoning followed above shows that if this occurred, the numbers of stamps on white was probably relatively small.

### Errors in Cabot (1940)

The Cabot catalog is a wonderful resource, still the best available for classic State revenues, but it contains a few errors. To reprise, this and the preceding paper have uncovered the following.

1. The listings of \$56, \$90, \$175 and \$200 Exchange stamps in blue on white wove paper, numbers D30–33, should be deleted, replaced with a notation that stamps in those denominations were is

**Table XII**

#### Distribution of First Period stamps among Joyce duplicates and intact bills

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4
Blue	53	47	16	28	18	20	30	21	49	34	35
Red	58	78	48	35	54	9	41	18	10	0	0

- sued but all returned unsold and destroyed. The statements "Only 192 \$38, 140 \$56, 101 \$90, 52 \$175 and 2 \$200 stamps were ever sold, which include all papers and surcharge varieties [figures from Kenyon, 1920]. The 2 \$200 were undoubtedly the Blue Stamp" (p.20) should be revised. Not only did Kenyon fail to account for stamps returned unsold, he failed to realize that the Controller's figures for Exchange stamps referred not to individual stamps, but to sets of two or three.
2. The prices for the 8¢ and 20¢ blue Exchange stamps should be revised to reflect the fact that many more were delivered, sold, and exist today, on blue laid paper (D34-5) than on white wove paper (D12-3). The prices for the stamps on white wove paper should be revised to reflect the fact that the low values, 8¢ through \$1.40 (D12-19) are considerably scarcer than the \$2 through \$10 (D20-25), not vice versa.
  3. The provisional listing of \$2, \$3, \$8 and \$10 Exchange stamps in blue on blue laid paper (all numbered D41x) should be deleted. No such stamps were ever delivered to the Controller.
  4. The prices for the \$3 and \$4 red Exchange stamps with Controller's handstamp "GWW" (D51A, 52A,B) should be revised to reflect their great rarity.
  5. Consideration should be given to listing the red First Period Exchange stamps separately. After their use in 1857-8, the Exchange taxes were rescinded, and all unsold stamps were destroyed. The tax was not reestablished until 1861, under different Controllers, yet Cabot lumps stamps from these two periods together (D42-53).
  6. The listing of the blue \$100 Insurance (D145) should be deleted, replaced with a notation that stamps in that denomination were issued but all returned unsold and destroyed. A notation should be added that only four copies of the \$28 blue Insurance were sold, four of the \$45 and one of the \$87.50 (D142-4), and that it is extremely unlikely any exist today.
  7. The statement "Fewer SECONDS were issued than FIRSTS..." (p.20) should be deleted.

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## Atalaya—Winter 1997-98

Issue number 46 of *Atalaya* tells of the "Halmstad Lokalpost." This is the second local post in Halmstad, Sweden, the first started in 1945 and closed down two years later. The new post began service January 31, 1997, and is operated by the *Hallandsposten*, the major newspaper in the the province of Halland. The concept is simple, they deliver the mail each morning along with their own newspapers. So far they have issued one stamp which is used on about 10% of the 3,000 pieces of mail handled daily.

The balance of the 12 page A5 issue contains information about cinderellas, local posts, book reviews and a column coinage-of-tradition which can be described as cinderella coins.

For 23 years *Atalaya* has been published by Christer Brunström (Kungsgatan 23, SE-302 45 Halmstad, Sweden). A sample copy of this English language magazine is available for U.S. \$3 or the current issue plus 20 back issues for \$20 in dollar bills only.



# Wolcott Instant Pain Annihilator

by Richard A Ehrmin, ARA

I was happy to see Michael Morrissey's article on the revenue cancel "RLW / WIPA" in the November 1996 issue of *The American Revenuer*. I have two first issue revenues with this cancel. Like Mr. Morrissey, I also try to find the occupation or business of the canceller but had no luck with WIPA.

Illustrated here are some advertisements from *Harpers Weekly* of 1868. These are a few of the many different ads by Mr. Wolcott, who was apparently quite a promoter. One gallon of double strength must have been adequate for many a man or beast.

I have been quite successful in finding occupations for many cancels but still have many I cannot identify. Others interested in an exchange of such information please contact the Editor so that an occasional list might appear in the pages of *The American Revenuer*.

## For CATARRH

Buy full Pint Bottles of Wolcott's ANNIHILATOR, in white wrappers, \$1. Wolcott's PAIN PAINT is also in white wrappers only. SOLD AT DRUGGISTS.

## A NIP OF A MUSQUITO IS NOTHING,

For if I have a painful sty,  
I call for WOLCOTT'S PAINT.  
And sop and soak my swollen eye—  
Extinguish the complaint.

Why, a sty on the eye-lid is a hundred times worse than all the bites of gnats or bedbugs, and I know that Wolcott's Pain Paint will cure a sty in less than one day, and I have awful styes. Still more, I cure boils with it, and they never break at all, for the Pain Paint evaporates out the inflammation and impurity through the pores, instead of having it rot out in corruption, as they used to; and oh! how cooling it is to the surface! I tell you what, Pain Paint is trump. It won't ever smart; it don't color; and if you want to know more about it, try it, free of cost, at Dr. WOLCOTT'S office, No. 170 Chatham Square, New York, as hundreds are doing every day, and you will swear that it is the very best thing for pain and fever ever invented.

## PAIN PAINT.

Those possessed of common wit  
Buy bottles that white wrappers fit;  
But fools are often caught and sold  
With tinted wrappers, brown and old.

WOLCOTT'S ANNIHILATOR, full pints, price \$1, is sold by all respectable druggists. WOLCOTT'S PAIN PAINT is the most efficient remedy for pain. Buy it. Try it.

## NO HOSPITALS

In Europe or America have as many patients as Dr. Wolcott, 170 Chatham Square, N. Y., where all can test, free of cost, Wolcott's ANNIHILATOR, for Catarrh, or Wolcott's PAIN PAINT, for the immediate removal of all pain, and certain cure of diseases. Buy none unless in white wrappers.

## The Revenue Journal of Great Britain—March, June and September 1997

We have three issues of the quarterly *Revenue Journal of Great Britain* to report. The journal is published by the Revenue Society of Great Britain and edited by ARA member Clive Akerman. Membership dues in the society are £15 per year (£20 per year outside the U.K.). Membership details may be obtained from the Honorary Secretary Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, United Kingdom.

The March 1997 issue (Volume VII, Number 4) contains a reprint (from the *Canadian Revenue Newsletter*) of Christopher Ryan's "Canada: Stamp Tax on Commercial Paper—1915-1953"; "Switzerland: Kanton Berne Poster Tax" by Gene Kelly; "Tanganyika—Entertainment Tax" by Patrick Ellis; "Baroda State [India]" by Abdul Mollah; "France—The Chicorée Tax Stamps" by Donald Duston; "Great Britain: Land Regis-

try" by Tony Hall; "Waterlow & Sons Ltd" by Alec A. Turner; "Revenue Stamps on Bills of Lading" by M. Scott Archer; and, Great Britain—Receipts" by Lawrence Armitage. Additionally there are the usual reviews, notes, queries and another excellent editorial by Editor Akerman about the importance of making heirs aware of the value of revenue stamps.

The June 1997 issue (Volume VIII, Number 1) features a cumulative index to the previous seven volumes (28 issues) of the journal; the breadth of subject matter covered is indeed impressive. Articles in this issue are the conclusion of Christopher Ryan's "Canada's Stamp Tax on Commercial Paper: 1915-1953"; "GB—The Overseers of Bristol" by Lawrence Armitage; and, an unusually large number of "Notes & Queries" with  
*Journal*/page 275

## A letter on cotton tagging 1934-1936

B.A.-12 UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION Director of Tagging		7785319
CERTIFICATION OF TAGGING LINT COTTON		
The undersigned certifies, at the time said bale tag was affixed, that bale tag no. <u>0634837</u>		
was attached on	<u>August, 18</u> (Month and day)	1934, to a {square round} bale of lint
cotton	{compressed <del>uncompressed</del> }	which bale bears the following identification mark(s): _____
		<u>R. R. Beckman</u> (Signature of Tagger)

*Figure 1. Form* by Scott Troutman, ARA

*B.A.-12, the yellow certificate mentioned in the letter. This was used on tax exempt cotton produced before the law went into effect.*

The following is from a letter sent by James W. Seville, a cotton and waste lint dealer in Statesville, North Carolina, to a person who was inquiring about cotton bale tags on November 7, 1936. The subject is a tax on cotton which only lasted for two seasons: 1934-35 and 1935-36 under provisions of the Agricultural Adjustment Act which was declared unconstitutional by the Supreme Court..

“Dear Sir,

"I am in receipt of your favor of the 6th inst. enclosing 50 cents for the three cotton bale tags. I am sending same under separate cover. The yellow ones were furnished (to) the people who had cotton on hand at time of act, free and represented tax exempt cotton. The government sent men out and applied these to all the bales on hand. The white ones came with the 1934-35 crop and were applied by gins to cotton ginned for farmers up to their allotment free, after they passed the allotment given them by the government they had to pay a tax up to 6 cents per pound for all overage and bale could not be moved or sold until this tax (was) paid. Then this white tag was applied. The red ones were for the 1935-36 season. When cotton reached mills these tags had to be removed and sent into the government to be destroyed. With repeal

all this was not necessary and being myself a cotton merchant and stamp collector, I save the ones I get off the cotton I buy and there is also the enclosed certificates which went along with the cotton, but as these were turned into the mills and they in turn sent them into Washington to be destroyed, they are harder to get hold of. The government owns most of the cotton carried over and they have the certificates which have been or will no doubt be destroyed. I am enclosing one each of the certificates of tagging, the yellow (Figure 1) a tax exempt, and the other two colors representing the other two tags the white for the white tag, the green (Figure 2) for the red tag. I am also enclosing a tax lien card. This is rare. They represent the lien the government took on a bale of cotton where the farmer refused to pay the tax. The amount of tax is marked on them and the bale could not be moved or sold without this tax being paid and the bale released. With repeal they were free then to be sold and I have gotten a few of these only. Of course there is no way to set a price on these to sell as no one knows what they are worth. In case of the tags or certificates, a lost one cost the loser \$30 each while the act was in effect. If you care for any of the enclosed I will take \$1 each for them. If you are not interested you may return. I have a few more of each in case

SAFETY

G. T. Form 104  
TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
(Revised April 1935)

Ginner must account for this certificate to Collector  
of Internal Revenue

1935-1936

Serial No. 1 2372869

### CERTIFICATE OF TAGGING LINT COTTON

The undersigned certifies that a bale tag was attached under the provisions of the Cotton Act, approved April 21, 1934, to a {square} bale of lint cotton {compressed} on Nov 16, 1935 (Month and day) {not compressed}

*Mytheliasdistanna*  
(Business of person authorized to attach bale tag)

*Edwards*  
(Signature of person authorized to execute certificate)

*Edwards*  
(Post-office address of signer)

This certificate shall be executed by the ginner, producer, or importer, as provided in Article 18, 21, or 22, respectively, of Regulations 84, or by the Collector of Internal Revenue, as provided in Article 24 of said regulations. This certificate must be transferred with the cotton, and shall be forwarded by the person emptying, breaking, or exporting the bale of cotton, to the Collector of Internal Revenue with his monthly return, G. T. Form 108.

U. S. GOVERNMENT PRINTING OFFICE 2-16395

Figure 2. Form G.T. 104, the green certificate mentioned in the letter. This certified that the ginner had verified tax payment on the bales he received and went with the cotton to the mill.

you want more than one and I would be willing to exchange with you for an duplicate US postage or revenues you might have, being a collector myself. If you want more let me know. I missed the article you mentioned in *Gossip*. Would you send to me and I will return after reading it.

"Yours truly,  
"James W. Seville"

Apparently the person to whom the letter

was sent bought the two certificates which are shown here. Does anyone have any of the cotton tags the letter refers to, either the free ones one or the one which indicated the 6¢ per pound tax paid, that could be illustrated here. A tax lien card was also referred to; do they still exist.

My thanks to Ann Triggles who found this and passed this on to me.

### ***Journal: June features cumulative index/***from page 273

items from or about Great Britain receipts, civil service and prescription charge, taxes for leprosy treatment, Bosnia tobacco stamps, the Swiss to abolish a law of Elizabeth I, Cyprus "Open Die," Danzig bills of lading, Egyptian revenue meters, Irish counterfeits, fake overprints on Swiss provisional consular stamps and forged Brazil Dom Pedro high values. John van Puyenbroek reviews an exhibit of Cape of Good Hope revenues which was on display January 25 but fails to mention where; the review is very well illustrated.

The September issue (Volume VIII, Number 2) contains "Colombia—The Revenues of

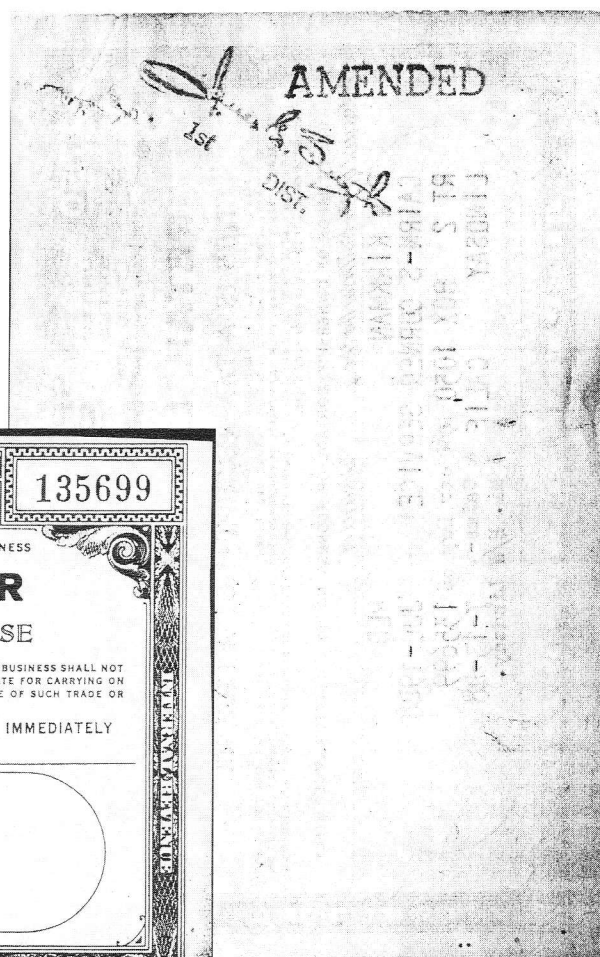
1916-35" by Alan D. Anyon; "Cape of Good Hope" a list of official proclamations from 1806 to 1825 relating to revenue stamp matters compiled by John van Puyenbroek; "Transvaal—Colour Trials of KE VII Revenue Stamps" by Alan Drysdall; "Historical Background to Indian 'Hundis'" by Narendra S. Sengar; and, the usual reviews, notes and queries. This issue also contained an auction supplement with 443 lots of worldwide revenues. There were many sets and accumulations as well as stamps on documents. Bidding in the auctions is restricted to members of the society—yet another reason to belong.



# Special tax stamp endorsed "AMENDED"

by Gerald Krupnikoff, ARA

I recently obtained a 1949 special tax stamp for Retail Liquor Dealer. Apparently the owner of the stamp moved the location of his business (or at least the address changed) while the stamp was still valid. The new address has been typed on the face of the stamp and the back has been rubberstamped with the signature of the First District of California collector and the word "AMENDED."



## Indonesian tobacco tax strips

by Terry Hines, ARA

My suspicion that the new Indonesian tobacco tax strips (reported in the May issue of *The American Revenuer*) are to be issued each year with new year dates has been con-

firmed. I have now seen one with the date as "97/98" as opposed to the "96/97." The stamps are interesting as they contain a foil strip with a hologram impressed in it as part of the design.

## Duck Tracks—3rd Quarter 1997

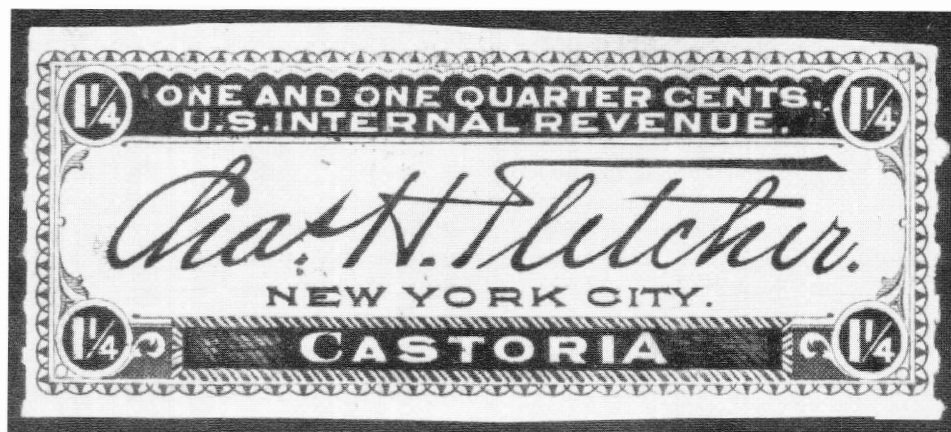
The third quarter 1997 issue of *Duck Tracks* leads with an article about Bob Hautman, designer of the 1997 federal duck stamp, discovering a printing error on the stamp. *Duck Tracks* the quarterly publication of the National Duck Stamp Collectors Society is now edited by Joan Martin.

Other articles in this issue include a re-

port "From the Federal Duck Stamp Office: 1997 Duck Art Contest" by Robert Lesino, "Croatia to Launch Duck Stamp Program," "Second Sam Houston Sale of Vanderford Estate Brings More Spectacular Results," and a tabular summary "1997 Duck Stamp Information" giving data about all the U.S. state duck stamps. There are also numerous short

## An RS284h imperf between?

Member Irving Bayer has shown us the stamp illustrated here. It is a Chas. H. Fletcher 1 1/4¢ Spanish-American War series private die stamp, Scott RS284h. It is hyphen hole perforated vertically and appears to be imperforate horizontally. Opinions are invited.



news items about various new issues including those from Colorado, Illinois, Montana, New Jersey, New York, North Dakota and Oklahoma.

A subscription to *Duck Tracks* is by mem-

bership in the NDSCS which is \$20 per year. More information is available from NDSCS Secretary Anthony Monico, Box 43, Harleysville, PA 19438-0043.

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January 22-23, 1998  
Collectors Club, NYC

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# The American Revenue Association

## Secretary's Report

### Applications for Membership

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

**American Airmail Society** 5477, James W Graue, Editor, East 11911 Connor Rd, Valley Ford, WA 99036, by Kenneth Trettin. Exchange NDP.

**Joseph P Eaton, Jr** 5479, Box 494, Coventry, CT 06238, by Eric Jackson. United States.

**Neal Fenton** 5471, 580 Pershing, Craig, COO 81625, by Guy Rossi. Latin America, Caribbean, Telegraphs, Brazil, Dominican Republic.

**Robert R Henak** 5472, 8010 N Mohawk Rd, Fox Point, WI 53217, by Secretary. US-Narcotic, US-State Drug.

**T P McDermott** 5473, 25 Hillside Ave, White Plains, NY 10601, by Kenneth Trettin. Thailand, Burma, Libya, Cape of Good Hope.

**Bruce D McLean** CM5469, Box 5102, Newport, RI 02841, by Secretary. Topical-Newport County, RI.

**James G Mulé** 5474, Box 8087, New Orleans, LA 70182, by Secretary. United States.

**Richard L Oakland** 5475, 9245 Ostrich Trail, Blaine, WA 98230, by Walter Weber. Worldwide, United States, Canada, India, Mexico.

**Claus Rafner** 5478, Birkerød Parkvej 22, st. th., DK-3460 Birkerød, Denmark, by Kenneth Trettin. Denmark.

**Phillip G Ryman** 5476, 859 Park Circle, Harrisonburg, VA 22802, by Ronald Lesh. United States, US-1,2,3 Issues Cancels, US-1898 Cancels, US-Special Tax, US-State: Virginia.

**Gregg Stoll** 5470, 1152 Deerwood Dr, New Johnsonville, TN 37134, by B Carl Glasgow. US-Playing Cards, US-Snuf, US-Telegraphs, US-Customs.

**J Weekes** 5468, The Rectory, Birdbrook, Halstead, Essex CO9 4BX, UK, by Kenneth Trettin. Argentina, Colombia, Guatemala, Spain, Spain-Colonies, France-Delandre labels.

*Highest membership number assigned on this report is 5479.*

### New Members

Numbers 5454-5467

### Deceased

1 E S A Hubbard

### Membership Summary

Previous membership total .....	1332
Applications for membership .....	12
Deceased .....	-1
Current membership total (11/13/97) .....	1343

## Additions to *Riley's fiscal philatelic literature handbook*

It was indicated in *Riley's fiscal philatelic literature handbook* (*The American Revenuer* 1997 June; 50 (6)) that Richard Riley would not be editing another edition of this handbook. The officers and board of the American Revenue Association feel that this handbook is a very important contribution to our hobby; so much so that it was distributed to all members as the June issue and is being sent to all new ARA members upon joining. We do not intend for this on-going project to end. The Editor will continue to coordinate this endeavor but your assistance is required. What follows is a short outline of what is required on your part. We are espe-

cially in need of those who can read and have access to non-English language publications. Please contact the Editor now, in advance of any actual indexing, so that work will not be duplicated. You will be contacted and provided with additional information.

New entries to the bibliography of catalogs, monographs and pamphlet should contain the title (in language of origin), author, publisher and his location, year date of publication, number of pages, presence of illustrations and pricing information as appropriate. Confirmation of the details of the citation from another source of information would be desirable. For anyone wishing to contribute



to the journal listings, the data needed follows a simple format: <Keyword> consisting of country name and a set of words which delineate article content (titles don't always do this), <Title> as given in the original language, with first word and proper names only capitalized, <Author(s)> without titles and affiliations, and <Citation> consisting of journal name, year, vol., issue no. or whole no. as appropriate, pages, and a very brief description as to length (art. is a couple of pages, note a page, s. note a half page, vs note a paragraph or two), illustrations etc. Conventions used are given on pages 206-12 of the 1997 handbook. Feel free to spell things out if there is any question about use of abbreviations.

We would be glad to accept any kind of copy as long as it is readable for it would be the intention to send contributors print out of what will go in the data base for review for accuracy etc. before it is appended to the bulk of the file.

Because of the enormous task of keeping track of what has been covered and what has not it is necessary to ask that hit and miss references not be submitted, rather coverage of a years' issue/volume of a journal be made and so reported even though it may provide only one or no citation appropriate to the limitations of handbook coverage. For journals new to the file we would need to know when the journal was started as volume I, number 1, date, if known, and what the contributor had covered of the run of the journal. Journal title abbreviations are made in accord with internationally accepted rules for such and will be supplied by the Editor, or made at the time of editorial review for consistency of practice. This is obviously a big effort but it doesn't need to be done overnight and the Editor stands prepared to answer questions which may arise or assist in any other way as necessary. Contributors will be acknowledged in published updates.

## The Editor notes...

...that although this issue bears the whole number 500 it is actually the 489th issue of *The American Revenuer* because of early combined issues.

...that author Michael Mahler presents another carefully crafted piece of research for your enjoyment and edification in this issue. In a cover letter Mike commented that, "This is one of the most satisfying pieces I've done, since I was able to unravel several mysteries when it didn't seem possible. Hope it's not too complicated for readers to appreciate. It solves several very basic questions about these First Period Exchange stamps. This was almost like doing science again!" I invite you to follow the logic. Given only basic information about when various denominations were delivered Mike has been able to determine when each of the three different types of California exchange stamps came into use. It is a significant piece of philatelic deduction.

...that at the recent Annual General Meeting of the Revenue Society of Great Britain it was noted that their most recent auction of revenue material was up 60% over the previous one and that the burgeoning sales of the circulating packet (sales circuit books) reflect

the ever expanding popularity of revenue stamp collecting.

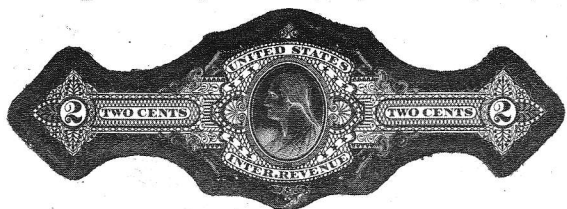
...that Paul Nelson has sent information about a "great perpetual calendar." It can be downloaded over the internet from <<http://www.cf-software.com/ucc.htm>>. It is supposed to be able to convert dates between several different calendar systems, calculate days of the week and days between dates. I cannot verify any of this as the program does not run on System 6, 7 or 8.

...that ARA members will want to be keeping May 1-3, 1998, open to attend the ARA Convention to be held at Philatelic Show in Boxborough, Massachusetts. And, although dates have not yet been set, you will also want to make arrangements to attend future ARA Conventions. So far they are scheduled for Balpex (Baltimore) in 1999, Westpex (San Francisco) in 2000 and starting the new century in Chicago at Chicagopex '01.

...that deadlines for receipt of copy and advertisements for our 1998 issues are: January, December 20, 1997; February, January 24; March, February 28; April, April 4; May, May 9; June, June 13; July-August, July 18; September, August 29; October, October 3; November-December, November 7.



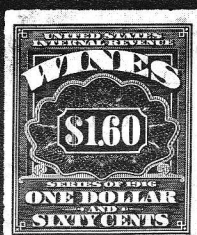
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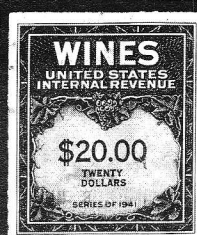
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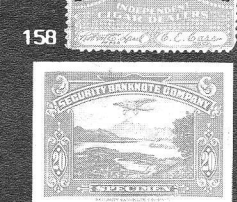
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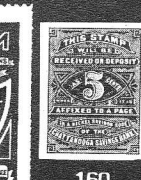
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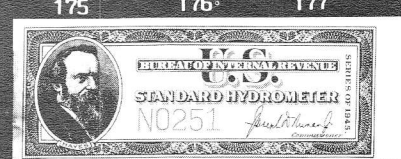
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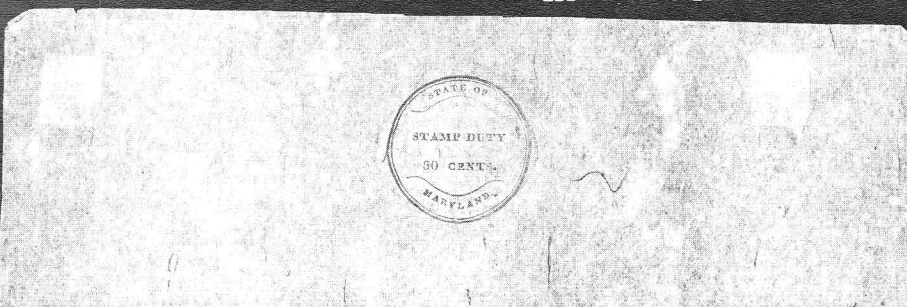
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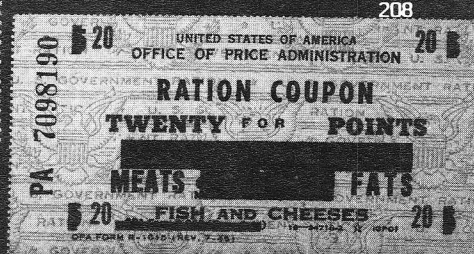
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All stamps are in used condition unless noted as mint(\*).

UNITED STATES - Scott Catalogue Numbers	
1	EXPRESS COMPANY FRANKS United States Express Co., proof on card, VF PHOTO
2	REVENUE STAMPED PAPER ESSAY Turner #232 blue, VF PHOTO
3	R113 F-VF light crease PHOTO 65.00
4	R379 F-VF straight edge at top 20.00
5	R582 punch cancel, F-VF 15.00
6	R600 VF 25.00
7	RB22 violet Skull & Crossbones h/s, VF PHOTO
8	RB45 used on small glass vial of Triple Extract of Violet, F
9	RE19 F 35.00
10	RE79 VF light creasing PHOTO 160.00
11	RE82 F-VF 15.00
12	RE110a* F-VF PHOTO 110.00
13	RE143 F-VF shellac on face 60.00
14	RE150 staple holes, F-VF small thin 50.00
15	RE162 staple holes, VF PHOTO 75.00
16	RE163 perfin, F 20.00
17	RE166 perfin, F 35.00
18	RE196a F-VF 15.00
19	RE198 F-VF 6.00
BEER STAMPS Scott & Priester Numbers	
20	REA13 (13B) reconstructed from pieces of two stamps, stained 1,000.00
21	REA14a (14A) VF small thins and filled hole, yellow wavy lines are weak PHOTO 900.00
22	REA27a (28B) VF creases, small thins PHOTO 900.00
23	REA29a (30B) F-VF thins, minor soiling PHOTO 1,000.00
24	REA79d (87D) F 10.00
25	REA163 (191B) F-VF light creases, small glue stain on face PHOTO 125.00
26	RF11* VF PHOTO 42.50
27	RJA15* F-VF 40.00
28	RJA61a F-VF crease PHOTO 50.00
29	RJA63a VF creases PHOTO 60.00
30	RJA69a F-VF 12.50
31	RK9 F-VF straight edge, tiny pinhole PHOTO 42.50
32	RK23 F-VF tiny sealed tear PHOTO 70.00
33	RL7* VF tiny abrasion and small tear PHOTO 175.00
34	RL8* VF small thin PHOTO 200.00
35	RM362 F-VF PHOTO 400.00
36	RN-K11 Elizabeth, N.J. First National Bank check, F 125.00
37	RN-P2 on Merchants Despatch Transportation Co. agreement, VF 400.00
38	RN-X7 Watsonville, Ca. Pajaro Valley Bank, check, F
39	RS125a horizontal pair, VF tear in left stamp, crease breaks through on right, small stains PHOTO 500.00
40	RS127d F-VF small faults 8.00
41	RS184b F PHOTO 60.00
42	RS197c F corner crease PHOTO 60.00
43	RS267e F light soiling PHOTO 100.00
44	RS270b F PHOTO 75.00
45	RV50* VF straight edge at left 17.50
TAXPAID REVENUES - Springer Catalogue Numbers	
46	CIGARS TC127A* VF 15.00
47	TC128A* VF 20.00
48	TC129* VF 10.00
49	TC362 red SPECIMEN overprint, VF PHOTO
50	SNUFF TE66 F small tear, creases 20.00
51	TE199C VF small faults, corner reattached 6.00
52	TE200C VF creases, thins 5.00
53	TOBACCO TF6 F small thin PHOTO 15.00
54	TF7 F-VF small faults PHOTO 20.00
55	TOBACCO STRIPS TG115A* VF 5.00
56	TG132C VF thins 2.00
57	TG133 F-VF creases 3.75
58	TG134C F 2.75
59	DISTILLED SPIRITS FOR EXPORT Series of 1879, black on green silk paper, punched remainder, VF
60	DISTILLERY WAREHOUSE Series of 1872, green & black on violet silk paper, punched remainder, VF
61	RECTIFIED SPIRITS Series of 1872, green & black on violet silk paper, punched remainder, VF
62	WHOLESALE LIQUOR DEALER Series of 1910, 20 gallons, VF
63	as above, 30 gallons, VF
64	as above, 40 gallons, VF
65	HYDROMETER LABELS Series of 1889, F-VF small tear and abrasion
66	Series of 1945, VF corner crease PHOTO
67	LOCK SEALS U.S. Prohibition, orange, Series A, VF heavy vertical crease

SPECIAL TAX STAMPS	
68	Retail Dealer in Fermented Malt Liquor, 1936, F tack holes, foxing
69	1937, VF staining, creases, corner nick
70	1938, VF crease, minor stain
71	1940, F-VF tack holes, light staining
72	1941, F-VF tack holes, light foxing
73	1942, F-VF tack holes
74	1943, F tack holes, foxing
75	1945, F-VF tack holes, light foxing
76	1947, F-VF tack holes, light foxing
77	Wholesale Dealer in Fermented Malt Liquor, 1945, F-VF tack holes, upper corners nicked
78	Retail Liquor Dealer, 1934, used, with seven coupons, VF small thin, creases
79	1937, F tack holes, foxing
80	1938, F-VF tack holes, small faults
81	1940, VF tack holes, crease, light staining
82	1941, F-VF tack holes, light soiling
83	1943, VF tack holes, light foxing
84	1944, VF tack holes, light soiling
85	1945, VF small scrape
86	1951, VF tack holes, light foxing
87	1953, VF tack holes
88	Practitioner Dispensing Opium, 1921, F-VF lightly soiled, small faults
89	1927, VF creases, tack hole
90	1928, VF crease, small faults
91	1934, VF
92	1935, VF small tape stains
93	1937, F faulty
94	1940, VF light stain
95	1941, VF light stain
96	1942, VF crease
97	1945, VF tack holes
98	1949, VF tape stains
99	1950, VF
100	1951, VF tape stains
101	Retail Dealer in Opium, Etc., 1921, F torn at top
102	1927, F faulty
103	1930, F-VF tack holes
104	1932, VF small tear, foxing
105	1933, VF tack holes, light staining
106	1935, F-VF small faults
107	1938, VF tack holes, small stains
108	1940, F scraped at right
109	1942, F-VF stain, thins
110	1943 F-VF tack holes, UL corner nicked
111	1945, VF foxing
112	Coin Operated Amusement Devices, 1943 \$6.67, VF tack holes, light foxing
113	1944 \$10, VF tack holes, small nick in top margin
114	1946 \$10, F-VF tack holes, foxing
115	Coin Operated Gaming Devices, 1944 \$200, VF tape stain
116	1945 \$200, VF tape stains
117	1945 used with coupons for 12 months and 8 devices, F-VF tack holes, small tear and creases, light soiling
118	Billiard or Pool Room Premises, 1942 used with coupons for 9 months and 3 tables, F multiple creases
119	Wagering, 1953 used with coupons for ten months, VF creases
120	Retail Dealer in Uncolored Oleomargarine, 1949 used with twelve coupons, F-VF tack holes, foxing, paint stain in coupons
121	Pleasure Boat or Yacht, 1943 \$5, 16 ft. to 28 ft, used with three coupons, F creases
STATE REVENUES	
122	Alaska Sport Fishing AKF11 on license, VF crease 50.00
123	Maryland Big Game Hunting MDBGF2 VF thin spot PHOTO 30.00
124	New York Stock Transfer ST116 perfin, VF 7.50
125	Binghamton Motor Vehicle Use Tax, 1949, VF creases
126	Texas Cigarette Essay, blue green, block of four, VF PHOTO
127	as above, brown, VF
128	as above, turquoise, VF
129	as above, yellow green, VF
130	as above, blue, VF
131	as above, light blue, VF
132	as above, yellow orange, VF
133	as above, black, VF
134	as above, violet, VF
135	HAWAII R8 F PHOTO 35.00

136	R9 embossed cancel, faulty 175.00
137	Kahului Railroad, 6c unused, F-VF
138	Kahului Railroad, 18c unused, F-VF
RATION STAMPS	
139	Motorcycle Gasoline Ration, OPA Form R-529, complete booklet of six panes, VF
140	Nonhighway Rations, OPA Form R-561B, complete booklet of twelve panes, VF
141	Service Gasoline Ration, OPA Form 532, complete booklet of twelve panes, VF
142	Transport Mileage Ration, OPA Form R-532B, complete booklet of twelve panes, VF
143	Service Gasoline Ration, OPA Form R-533, complete booklet of fifty panes, VF
144	Ration Coupon for One Point Processed Foods, OPA Form R-1323, VF
145	as above, Five Points, OPA Form R-1324, VF
146	as above, Twenty Points, OPA Form R-1325, VF
147	as above, Twenty Points, OPA Form R-1325 (Rev. 7-45), overprinted on Form R-325, VF nick in left margin
148	Ration Coupon for One Hundred Points Processed Foods, OPA Form R-1326, VF
149	Ration Coupon for One Point Meat, Fats, Fish and Cheeses, OPA Form R-1613, VF
150	as above, Five Points, OPA Form R-1614, VF
151	as above, Twenty Points, OPA Form R-1615, VF
152	as above, One Hundred Points, OPA Form R-1616, VF crease
153	Ration Coupon for Twenty Points Meats Fats Fish and Cheeses, OPA Form R-1615 (Rev. 7-45), overprinted on Form R-325, VF PHOTO
154	Special Shoe Stamp, OPA Form R-1708, sheet of 25 with stub, VF
155	as above, Form R-1708A, sheet of 25, VF
156	CINDERELLAS Santa Claus Post, F-VF PHOTO
157	Increase Apple Consumption, 1c green & red, VF security punch
158	Cigar Dealers Association of America, Anti Trust stamp, orange & blue, F small faults PHOTO
159	Security Banknote Company, Specimens, three different in orange, red and brown, VF PHOTO
160	BANK SAVINGS STAMPS Chattanooga Savings Bank, 5c blue, VF crease PHOTO
161	Clifton Savings Bank, Baltimore, Md., 5c blue, F
162	Lighthouse Savings Fund, 25c olive, Kensington, Philadelphia, Penn., VF
163	Penny Provident Society, R.I., 5c orange-red, F
164	as above, 50c brown, mint, VF PHOTO
165	Stamp Savings Society, 1c red, F
166	as above, 5c violet, F
167	as above, 10c yellow, F
168	as above, 25c green, VF PHOTO
169	as above, 50c orange, F
170	COLLEGE STAMPS Bryant, Stratton & Co., blue, F PHOTO
171	Business College Revenue Stamp, 2c blue, F-VF small thin PHOTO
172	as above, 2c blue on yellow, tied to small piece of check, faulty
173	as above, 2c violet on yellow, attached to small piece of check, F
174	College Postage, 2c dark blue, F crease PHOTO
175	Eastman National Business College, 2c red, VF small thins PHOTO
176	Imitation Postage, red, F-VF small thin PHOTO
177	Musgroves National Business College, 1c orange, F-VF PHOTO
178	as above, 2c orange, F
179	as above, 3c orange, F-VF crease
180	School Postage, 2c blue, F PHOTO
EKKO RADIO VERIFIED RECEPTION STAMPS	
181	WMCA, red-orange, blue letters, VF PHOTO
182	as above, WTAM, VF PHOTO
183	WSKC, blue, red letters, VF
184	WSBT, red, blue letters, F-VF small thin
185	as above, WOQ, VF crease
186	WOK, olive, red letters, F-VF corner thin
187	WSPD, brown, blue letters, VF s/e
188	as above, WWAE, VF s/e
189	WPG, light blue, blue letters, F-VF straight edge, couple short perfs
190	WSBC, light blue, red letters, F-VF s/e
191	as above, WMAK, VF PHOTO
192	WOR, green, red letters, F-VF PHOTO
193	as above, WMBF, F-VF short perf
194	as above, WOS, F-VF
195	as above, WQJ, F
196	as above, KVOR in mss over KFUM, F-VF stained, thin
197	WOAW, violet, blue letters, VF PHOTO
198	as above, WNYC, F-VF s/e
199	as above, WOC, F-VF creases
200	as above, KYW, F-VF
201	WCAJ, yellow orange, VF
202	WSM, blue, VF PHOTO
203	WSB, F-VF PHOTO
204	WTIC, blue, F-VF PHOTO
205	KFSD, blue & orange, F-VF PHOTO
206	KFMX, blue on yellow, F PHOTO
207	WJKS, red on card, VF PHOTO
208	WHAS, green, F-VF PHOTO
209	CKAC, blue & red, F PHOTO
210	CKCX, olive & red, F-VF crease PHOTO

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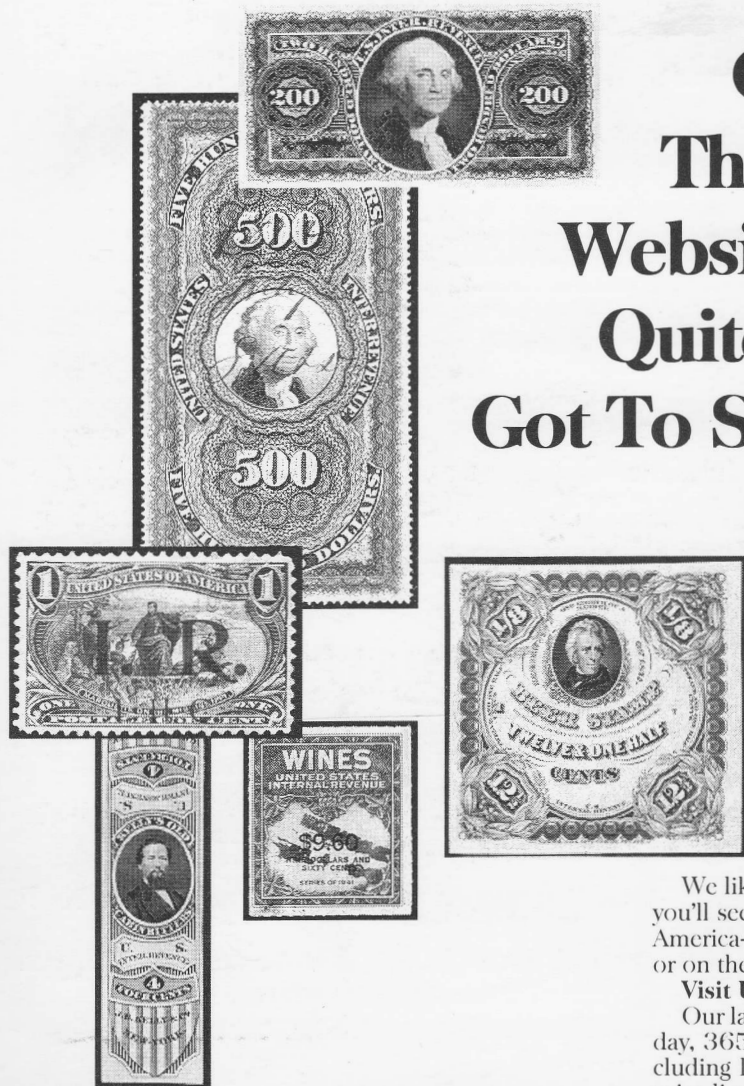
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