



The American Revenuer

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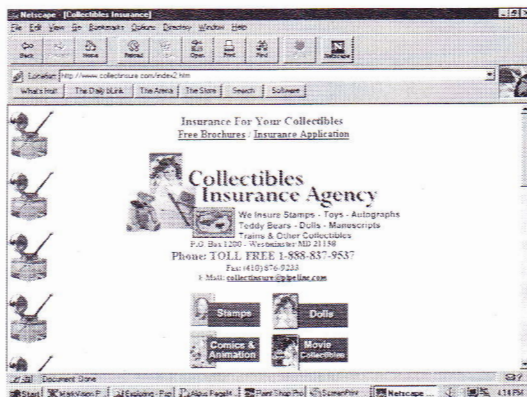
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William Bond and his Anchor match stamps (Scott R032 and R033)

by Andrew P. Ferry, ARA and Mercedes K. Ferry *, ARA

Elliott Perry's brief article on William Bond & Co. occupies less than half a page in the July 16, 1921 issue of *Mekeel's Weekly Stamp News*. (West, 1921) It summarizes data recorded in the "Boston Revenue Book" and also provides information concerned chiefly with the pricing and availability of the firm's private die match stamps. There is virtually no information on the history of the firm, which was located in Portland, Oregon. Perry was based in the New York metropolitan area when he published his article (under the pseudonym Christopher West). In 1921, a transcontinental journey was not the easy undertaking that it is today. We suspect that the information in his brief article did not result from a visit to Portland.

An impending business trip to Portland in April of this year offered us the prospect of a visit to the Oregon Historical Society and the possibility of learning more about William Bond and his match company. Shortly before we left the East Coast for Oregon, we rechecked the brief article published by Bruce Miller in 1965 (Miller, 1965). Incorporated in notes that also concern the J. L. Clark and the Eaton match companies, are four paragraphs about the William Bond firm, two of which deal with the history of the company. No references are provided with respect to the source of these statements. We decided, therefore, to see if we could trace the source of these statements and thereby provide appropriate documentation for revenue stamp collectors.

**Editor's Note: Mercedes Ferry, who accompanied her husband to Portland, died there unexpectedly on April 26, 1999, four days after her visit to the Oregon Historical Society. She had served as Dr. Ferry's co-author on a number of articles published in The American Revenuer and in professional scientific journals.*

Early match manufacturers in Portland

At the Oregon Historical Society in Portland, we found the source from which Miller almost certainly obtained the information about Bond that he included in his brief note. An entry for William Bond appears on pages 511 and 512 of a work by Joseph Gaston entitled *Portland, Oregon. Its history and builders in connection with the antecedent explorations, discoveries and movements of the pioneers that selected the site for the great city of the Pacific* (Gaston, 1911). This entry is reproduced in its entirety in Figure 1.

Bond arrived in Oregon in 1872, just 21 years after Portland received its city charter. Although he established his match manufactory at this early date, his was not the first such enterprise in Oregon. The earliest match factory in Portland of which we found a record is the Oregon Match Factory. A note by a columnist in the August 1, 1865, issue of *The Oregonian* mentioned a chance visit to a building in Portland on the corner of Madison and Seventh Streets, in which the manufactory was housed (*Oregonian*, 1865). The proprietor was a Mr. J. E. Walsh.

The Portland city directory for 1871 (the year before Bond's arrival and the inception of his match manufactory) lists, under the heading of "Match Factory", W. C. Graham & Co., located at "Front near Clay." (Bond, of course, is not listed in this directory.)

Bond's listing in the Portland city directories

Study of Bond's listings in the Portland city directories is of appreciable moment in attempting to clarify some of the murkiness surrounding the spectacular delay of five years that occurred from the time he first inquired about obtaining a private die and the date upon which he ultimately received stamps prepared from that die.

Bond arrived in Portland in 1872 (Figure 1). We found that he is not listed in either the

1871 or 1872 directories, information for the latter having been gathered in 1871. Perry stated that, "Neither the factory nor Mr. Bond are listed in the Portland City and Oregon State Business Directories for 1873, but the Portland Directory for 1881 lists Wm. Bond as a match manufacturer on East Park Street, between A and B Streets" (West, 1921).

This is wrong. At the Oregon Historical Society, we found a listing for Bond in the 1873 city directory (*Samuel's Directory of Portland and East Portland for 1873*). Bond is listed as the manufacturer of Anchor friction matches, his location being on "Front bet Clay and Columbia." In Figure 2, we illustrate this entry for Bond in the 1873 city directory.

Front Avenue is on the bank of the Willamette river. Clay Street and Columbia Street are located next to each other and course in parallel fashion in an east-west direction, intersecting Front Avenue near the river. Compare the address given for Bond (Figure 2), "Front bet Clay and Columbia," with that given for the previously mentioned W. C. Graham, whose match factory was listed in the 1871 and 1872 city directories as being located at "Front near Clay." We suspect strongly that these two locations were one and the same, and that Bond bought out Graham and took over the match manufactory. Graham is not listed in the 1873 directory, or thereafter, as being in the match manufacturing business.

Another key point of interest in Bond's initial entry in the Portland city directories

WILLIAM BOND.

William Bond deserves mention in this volume not only because of personal characteristics which endeared him to his fellow men but also because he was one of the first manufacturers of Portland. For many years he remained a resident of this city, honored and respected by all who knew him. A native of Pennsylvania, he was born on the homestead farm on the banks of Lake Erie, February 11, 1828. His parents were among the pioneer settlers of the Keystone state but at a more remote period his ancestors lived in New England. Both the father and mother of Mr. Bond were born in Massachusetts. His mother was a Cushman of the stock of Robert Cushman of the Plymouth Colony and was a cousin of Charlotte Cushman, the distinguished tragedienne. He was twelve years of age when he left home to learn a trade. He recognized the fact that his tastes and inclinations were along mechanical rather than agricultural

lines and, desirous of providing for his own support, he began learning the trade of carriage making. While thus employed he attended night school and in this way greatly supplemented the education which he had acquired in the public schools. He made substantial progress in his chosen field of labor and at the age of twenty-six years was conducting a successful establishment of his own. For eighteen years he conducted a large carriage factory near Erie, Pennsylvania, winning a substantial measure of prosperity, but his health began to fail under the business strain and he decided to retire somewhat, turning over the care and responsibility of the factory largely to another. He chose for this position of trust one of his old-time boyhood friends, whom he believed to be thoroughly trustworthy, but one day discovered that his confidence had been misplaced and that by the dishonesty of him whom he had trusted he was left penniless. He possessed a brave, undaunted spirit, however, and determined to gain for himself the place in the business world which he had thus lost. Believing that it would be best to change the location, he left his family in the old home and started out to find a desirable place in which to begin life anew. He traveled on horseback from San Francisco to Puget Sound but found nothing to satisfy him until he reached the Pacific northwest, from which point he wrote home, "I have found the Garden of Eden where I shall undoubtedly settle." Later Mr. Bond brought his family to Portland and from the first was identified with the manufacturing interests of this city. He arrived in Oregon in 1872 and established a match manufactory under the name of William Bond & Company, under which style the business was carried on until a few years prior to his death when impaired health forced him to retire. Matches of his manufacture have been in almost every home in the northwest. His success was due to indefatigable effort, to undaunted courage, to resolute purpose and straightforward dealing.

Mr. Bond was married in Pennsylvania in 1854 to Miss Lucy Williams and soon after their removal to Portland they lost their eldest daughter. After an extended illness his wife passed away, January 25, 1896, and the only surviving member of the family is a daughter, Bessie.

Mr. Bond was a man of retiring disposition but was widely known and honored throughout the community for his promptness and integrity in business affairs, his pure and upright life, and his loyalty to his honest convictions. He died October 23, 1897, after a residence here of more than a quarter of a century, during which time he had enjoyed in full measure the confidence, good will and kindly regard of all with whom he came in contact. While he never sought to figure prominently in public affairs, his kindly spirit and trustworthiness gained him a firm hold upon the affection of those with whom he was daily thrown in contact. In all matters of citizenship he was progressive, withholding his cooperation from no measure or movement which he deemed beneficial to the community. He had a deep attachment for Portland and his keen insight enabled him to understand a fact of which others seemed oblivious in the early days, that this city was destined to become an important commercial center of the northwest.

Figure 1. Entry for William Bond on pages 511 and 512 of Gaston's, "Portland Oregon" (Gaston, 1911). (Courtesy of the Oregon Historical Society.)

Bonbright, Geo. W., carpenter, res s e cor Fifth and Washington.

Bond, Wm., manufacturer of Anchor friction matches, Front bet Clay and Columbia, res C bet Eighth and Ninth.

Bonham, Miss Emily, res 39 Morrison.

Figure 2.
*Bond's listing
in Samuel's
Directory of
Portland &
East Portland
for 1873.*

is that he listed the name of his product as Anchor friction matches (Figure 2). We reviewed every Portland city directory from 1871 through the one published for 1886. Never again did the name "Anchor" appear in any of Bond's listings. Rather, he was simply listed as a match manufacturer, except on the one occasion (1882) upon which he was listed as being the proprietor of the Cosmopolitan Match Factory.

Bond was not a heavy advertiser. We searched *McCormick's Portland Almanac* for the years 1871 through 1881, except for the years 1873 and 1875, which were missing. But although many merchants in what was still a relatively small city entered advertisements, Bond's firm was not one of them.

The Bond private die stamps

There was a five year incubation period from the time of Bond's initial inquiry about obtaining a private die stamp until the stamps were first issued. More about this shortly.

The die was approved on August 6, 1877, and the stamps were first issued in September of 1877 (Toppan, Deats and Holland, 1899). This four cent black stamp, to which the Scott catalog assigns number RO32, was printed only on silk paper. It

was last issued just five months later, in February of 1878. The 4¢ black is the scarcest of the Bond stamps.

Later in 1878, the color of the stamp was changed to green, the denomination remaining at 4¢. The Scott catalog accords number RO33 to the green stamps. These are scarce on silk paper and on pink paper, but are considerably more common on watermarked paper. The green stamps (on watermarked paper) were last issued on April 16, 1883, less than three months before the federal tax

law expired.

The Bond stamp is a particularly attractive one (Figure 3). The thought occurs that "Anchor Match" may derive from a whimsical allusion to Bond's initial location on Front Avenue, on the bank of the of the Willamette river in Portland's port area.

Perry remarks that, "The green Anchor match stamps on watermarked paper are often found pre-cancelled" (West, 1921). We have also seen the 4¢ black stamp, RO32b, with a light blue handstamped cancellation. This was lot number 187 in the September 1991 auction of the Morton Joyce collection. The green stamp on silk paper (RO33b) has also been noted bearing a blue handstamped cancellation (e.g., lot number 1223 in the May 15, 1999, auction held by Michael E. Aldrich, Inc.). We have also seen several of the green stamps on pink paper bearing handstamped cancellations.

One of these is illustrated in Figure 4. Handstamped in black, in five lines reading down: "W. BOND & CO / APR / 20 / 1878 / PORTLAND, OGN." Thus, with respect to the handstamped cancellations, although Perry mentions them only as occurring on watermarked paper, they have been seen on *all* papers (i.e., RO32b; RO33b; RO33c; and RO33d). The cancellations are not all identical. The dates, of course, vary. But we have seen Bond's first name abbreviated sometimes as "W." (Figure 4), and in other instances as "WM." Also, Perry did not mention, "PORTLAND, OGN." in the last line of the cancellation he was describing. Those words may well have not been included in the cancellation he observed. But just as likely, the lack of mention of these words may have resulted from a situation that Perry aptly pointed out when he said, "The cancellation is very light and is seldom legible" (West, 1921).

Finally, let's return to the five year incubation period that occurred from the time of Bond's initial inquiry until he received the first delivery of his stamps.

The first interchange between Bond and the Joseph R. Carpenter firm seems to be a letter sent on July 9, 1872, by William Bond & Co. to the Carpenter firm, which held the federal government contract for engraving and printing the revenue stamps. Bond expressed interest in having a private die made. In the Butler and Carpenter corre-



Figure 3. *The
Bond Anchor
Match Stamp,
printed in
green on silk
paper
(RO33b).*

spondence file, we have seen a copy of the letter of reply to Bond from Edwin Lamasure, Carpenter's manager. It is dated July 24, 1872, and is as follows:

"Gentlemen,

"I am in receipt of your favor of the 9th inst with a sketch of design for a match stamp.

"I could engrave the die, make plate, and have a stock of stamps prepared in about eight weeks time, the engraving occupying about seven weeks of the time.

"The uniform price for making a plate complete including everything is three hundred and fifty dollars (\$350)."

Lot number 182 in the September 1991 auction of the Morton Joyce collection was described in the catalog as, "**Wm. Bond & Co.** letter of July 19, 1872 to J. R. Carpenter asking for the cost of a private die to be engraved...." We have not seen that letter. The date of the letter is given as July 19th in the Joyce sale catalog. In the previously mentioned letter from Lamasure to Bond, a copy of which we *have* seen, the date of Bond's letter is given as July 9th. Perhaps there were two letters (one dated July 9th and another dated July 19th), but we suspect that there was only one letter, and that its date was either July 9th or July 19th, an error involving the "1" having been made by (a) Lamasure, in 1872; or (b) by the person who transcribed Lamasure's letter in the Butler and Carpenter correspondence in the mid-20th century; or by (c) the individual who wrote up lot number 182 in the catalog for the auction of the Joyce collection in 1991.

Adding to the confusion, a third date now crops up. One of the components of lot 183 in the Joyce sale was a "Pen & ink sketch sent July 8, 1872, from Bond & Co. to Jos. R. Carpenter ordering an engraved die."

The sketch submitted to the Carpenter firm by Bond is shown in Figure 5. In designing the stamp, the Carpenter firm followed the submitted sketch quite closely, the key modification being substitution of the word

"ANCHOR" for "FRICTION."

Who engraved the die, the Joseph R. Carpenter firm or the National Bank Note Company? This question arises because despite the correspondence between the Carpenter firm and Bond in July of 1872, and the submission of a sketch by Bond at that time, the die was not approved by the Commissioner until five years later, in August of 1877, and the first stamps were not issued until September of that year. In the interim, the Carpenter firm's contract with the federal government to engrave and print revenue stamps had expired (on August 31, 1875), whereupon it passed to the National Bank Note Company of New York. Most likely, Bond had found the \$350 cost to be too steep a price for his relatively small firm, and backed off from ordering the die from the Carpenter firm in 1872. Upon expiration of their contract on August 31, 1875, the Carpenter firm turned over to the federal government stamps they held on their premises

Bond/page 166



Figure 4. The Bond Anchor Match Stamp, printed in green on pink paper (RO33c). Handstamped in black, in five lines reading down: "W. BOND & CO / APR / 20 / 1878 / PORTLAND, OGN."

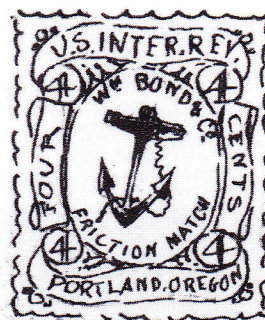


Figure 5. Pen and ink sketch submitted by Bond to Joseph R. Carpenter in July of 1872. The first stamps were not issued until five years later. The engravers followed the sketch quite closely, the key modification being substitution of the word "ANCHOR" for "FRICTION."

Current British payment stamps

by Terence Hines, ARA

A trip to London this past June to visit my daughter revealed that several types of “payment” or “savings” stamps are for sale at British post offices. These are not, most of them, revenue stamps in the usual sense, but stamps that can be used to make up annual or monthly payment of various fees and charges, some of which will be familiar to U.S. residents and some of which will not.

Figure 1 shows a stamp for a license fee the mere idea of which will send shivers down the spine of most American TV fans. This is the current £2 TV license fee stamp. It is attractively printed in blue, and gray-

green. It is perforated 14 with elliptical perforations as well, and an elliptical hole in the lower left corner. These latter two features are designed to prevent counterfeiting. These stamps are used to pay the annual TV license fee which now stands at £101 (about US \$167). It is possible to pay the fee all at once and, of course, many do so. But for those who can not afford that amount at one time, these stamps are made available. One purchases one whenever one can and affixes them to a “TV Licence Savings Stamp Card” (Figure 2). When the annual fee is due, one takes the card to the post office. The amount of the stamps is deducted from the £101 fee and

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Remember, if you move ask us to transfer your licence

Figure 2. The “TV Licence Savings Stamp Card” is 10 x 14 cm when folded in fourths. There are four panels each with spaces for ten stamps one one side of the card and a fifth holding six (bottom); the ID panel is to its right. The “How can I get...” panel is to the right of the ID panel and forms the back of the folded card; the front cover is to the right of the back when unfolded.



Figure 1. The £2 TV license fee stamp.

any balance due is to be paid in cash. According to the Booth (1990) catalog, these TV savings stamps were first issued in 1976.

Figure 3 shows the two currently available values of British Telephone ("BT") payment stamps. There is no annual telephone fee but there are, of course, monthly telephone bills. These stamps can be purchased and affixed to a telephone savings card (not shown) and turned in when the monthly bill is due. Both these stamps are perforated 14 with elliptical perforations. Both have an internal hole, this time in the shape of the planet Saturn and its rings. The £5 stamp has a hologram strip at the right. The £2 stamp is printed in gray, green-blue and purple while the £5 stamp is in gray-green and blue. The design of the £2 stamp is self-explanatory. The design of the



Figure 3. The £2 and £5 British Telephone stamps.

£5 stamp is a puzzle. It appears to show a champagne bottle on top of what can only be described as an ameoba-like shape. The first telephone payment stamps were issued in 1978.

Shown in Figure 4 is a £5 vehicle license stamp. It is printed in orange, yellow and gray with black serial numbers. It is perforated 14 with elliptical perforations, but no internal holes. Like the TV license stamps, these are used on "Vehicle Licence Stamp Cards" (Figure 5) which allow one to save up to annual vehicle license fee. Booth (1990) does not list these stamps, so I presume that they were first issued after 1990.

Payment stamps are also issued by gas and electricity companies. Two are shown in Figure 6. The £5 British Gas stamp is dark blue and silver blue, perforated 14 with elliptical perforations. These are affixed to a "Gas Savings Stamp Card" (Figure 7). The second stamp in Figure 6 is issued by the Seeboard electrical company. This is not a London company, but one serving South Easton. The design shows a light bulb in silver with additional printing in orange and blue. The serial number is black. Perforations are 11 by 11.5 with especially large perforations oc-

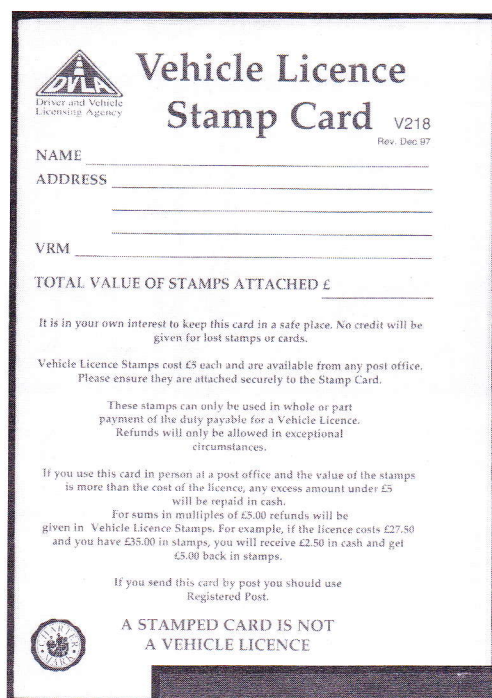


Figure 4. The £5 vehicle licence stamp.

Figure 6. A £5 British Gas stamp and a £1 Seeboard electric stamp.



Figure 5. The Vehicle licence stamp card measures 105 x 150 mm folded. The two inside and back panel each contain stamps for ten stamps. They are printed in green with the "Charter Mark" insignia in black.



Vehicle Licence Stamp Card V218
Rev. Dec 97

NAME _____
ADDRESS _____
VRM _____

TOTAL VALUE OF STAMPS ATTACHED £ _____

It is in your own interest to keep this card in a safe place. No credit will be given for lost stamps or cards.

Vehicle Licence Stamps cost £5 each and are available from any post office. Please ensure they are attached securely to the Stamp Card.

These stamps can only be used in whole or part payment of the duty payable for a Vehicle Licence. Refunds will only be allowed in exceptional circumstances.

If you use this card in person at a post office and the value of the stamps is more than the cost of the licence, any excess amount under £5 will be repaid in cash.

For sums in multiples of £5.00 refunds will be given in Vehicle Licence Stamps. For example, if the licence costs £27.50 and you have £35.00 in stamps, you will receive £2.50 in cash and get £5.00 back in stamps.

If you send this card by post you should use Registered Post.

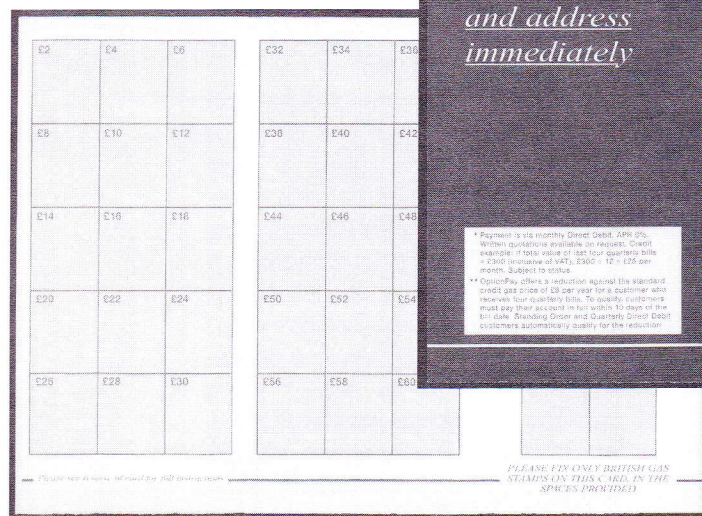
A STAMPED CARD IS NOT A VEHICLE LICENCE

casionaly on the horizontal edges. Obviously, if one regional electricity board issues its own stamps, others must do so as well. According to Booth, such stamps were first issued in 1980 and are "supplied to sub-postmasters at about 3% discount" (page 75).

I am delighted to thank Patrick G. Awcock of West Sussex for providing me with examples of some of these stamps, the cards they are used on and much valuable information that is reported here.

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British Gas Home Energy

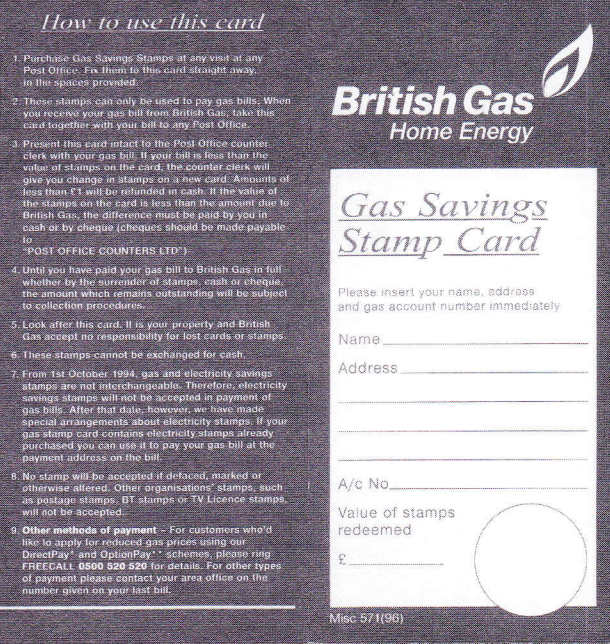
Please insert your name and address immediately

£2	£4	£6	£32	£34	£36
£8	£10	£12	£38	£40	£42
£14	£16	£18	£44	£46	£48
£20	£22	£24	£50	£52	£54
£28	£30	£32	£56	£58	£60

* Payment is via monthly Direct Debit. APR 0%. Written guarantee available on request. Credit example: *Total value of last four quarterly bills = £30 (inclusive of VAT). £300 ÷ 12 = £25 per month. Subject to notice.

** OptusPay offers a reduction against the standard direct gas price of 28 pence per kWh for a customer who receives four quarterly bills. To qualify, customers must pay their account in full, within 10 days of the bill date. Standing Order and Quarterly Direct Debit customers automatically qualify for the reduction.

PLEASE FIX ONLY BRITISH GAS STAMPS ON THIS CARD. IN THE SPACES PROVIDED



British Gas Home Energy

How to use this card

1. Purchase Gas Savings Stamps at any visit at any Post Office. Fix them to this card straight away, in the spaces provided.
2. These stamps can only be used to pay gas bills. When you receive your gas bill from British Gas, take this card together with your bill to any Post Office.
3. Present this card intact to the Post Office counter clerk with your gas bill. If your bill is less than the value of stamps on the card, the counter clerk will give you change in stamps on a new card. Amounts of less than £1 will be refunded in cash. If the value of the stamps on the card is less than the amount due to British Gas, the difference must be paid by you in cash or by cheque (cheques should be made payable to "POST OFFICE COUNTERS LTD").
4. Until you have paid your gas bill to British Gas in full, whether by the surrender of stamps, cash or cheque, the amount which remains outstanding will be subject to collection procedures.
5. Look after this card. It is your property and British Gas accept no responsibility for lost cards or stamps.
6. These stamps cannot be exchanged for cash.
7. From 1st October 1994, gas and electricity savings stamps are not interchangeable. Therefore, electricity savings stamps will not be accepted in payment of gas bills. After that date, however, we have made special arrangements about electricity stamps. If your gas stamp card contains electricity stamps already purchased you can use it to pay your gas bill at the payment address on the bill.
8. No stamp will be accepted if defaced, marked or otherwise altered. Other organisations' stamps, such as postage stamps, BT stamps or TV Licence stamps, will not be accepted.
9. **Other methods of payment** - For customers who'd like to apply for reduced gas prices using our DirectPay and OptusPay* schemes, please ring FREECALL 0500 550 520 for details. For other types of payment please contact your area office on the number given on your last bill.

Please insert your name, address and gas account number immediately

Name _____
Address _____
A/c No _____
Value of stamps redeemed
£ _____

Misc 571(96)

Figure 7. The British Gas savings stamp card is 68 x 145 mm when folded into thirds. It is printed in dark blue on white card.

Bond: Perry avoided question of who engraved these stamps/from 163

in anticipation of orders. It is known that none of the stamps turned over to the federal government at that time were stamps of William Bond & Co. (Toppan et al., 1899).

Elliott Perry, who was usually quick to point out in his articles the name of the firm that engraved the dies of whichever company was under discussion, avoided this question

with regard to the Bond die by simply skirting the issue. But he does say, "The stamps used by this manufacturer are believed to have come from a single plate made by the National Bank Note Company in 1877" (West, 1921).

Illustrated in the catalog for the September 1991 auction of the Joyce collection are two die proofs that exhibit a slanting National Bank Note Company imprint and the firm's die number: 4728.

It is known that of the 35 match stamp dies that were engraved by the National Bank Note Company, only seven were new designs. The remaining 28 were old dies that had been engraved in Philadelphia and turned over to the National Bank Note Company of New York upon expiration of Joseph R. Carpenter's contract with the federal government in the summer of 1875. The National Bank Note Company engravers made minor alterations of various types on these 28 dies, usually reflecting new ownership of the match firms that were using stamps prepared from these private dies (West, 1920b).

There is no concrete evidence indicating whether the Carpenter firm or the National Bank Note Company of New York made the original die of the William Bond stamps. It is known that when the National Bank Note Company took over the plates the Carpenter firm had been using, they engraved new imprints that included two fine, continuous, colored lines that surrounded the remainder of the National imprint. But on plates made from dies that were originally engraved by the National Bank Note Company, the firm usually used only a single fine line of color

surrounding the remainder of the imprint (West, 1920a). In this regard, it would be most interesting to see a Bond stamp that bore a National imprint, and to observe whether the surrounding line of color was single or double.

Acknowledgement

The authors thank the staff of the Oregon Historical Society, particularly Catalog Librarians Steven Hallberg and Johnyne Wascavage, for their valuable help.

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ARA chapter news

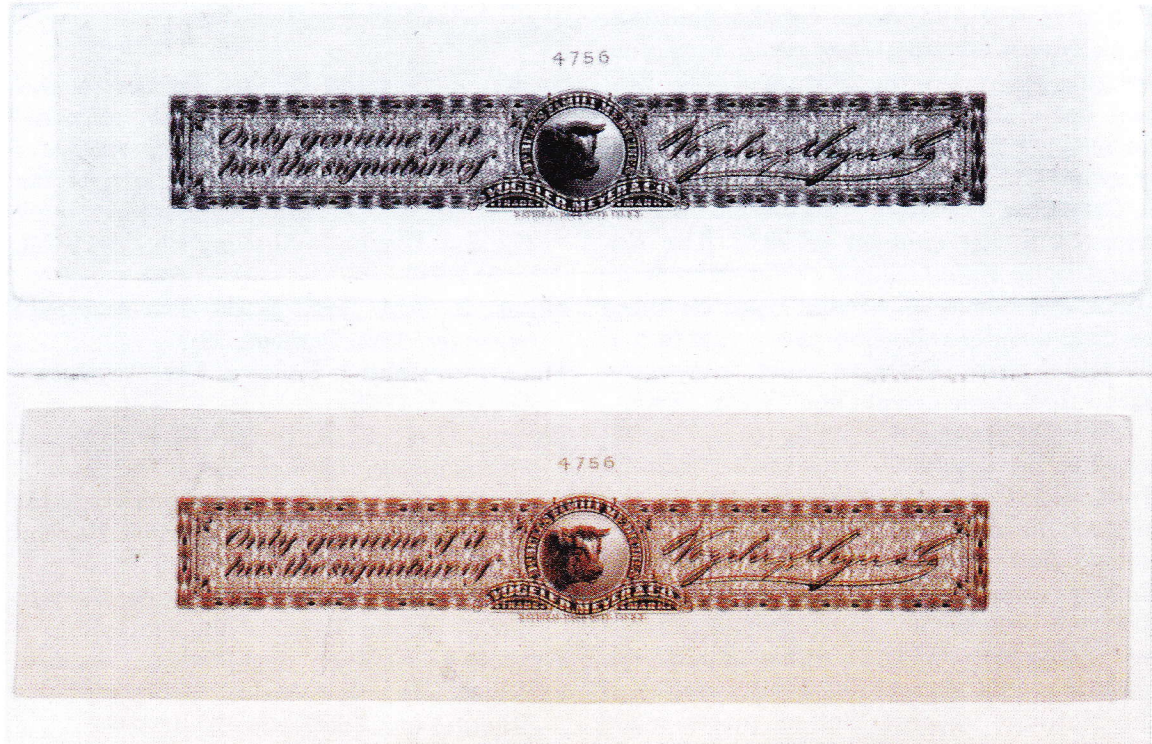
Cal-Rev, the California chapter met on a rainy afternoon on November 7 at Sacapex with 15 in attendance. Jim Busse spoke about Lincoln on taxpaid stamps and Jeff Davis offered many foreign revenues that he has acquired in various unusual lots. The Group met again at Sunpex in Sunnyvale on November 13 with nine in attendance. Don Green showed some of his outstanding match and medicine collection including a Eugene A. Jones Match essay, a Barclay & Co. die

proof, a Dr. Herricks Family Medicine stamp on a kidney plaster and a pen and pencil sketch (the original design) of the Joseph Schenck stamp. Plans were discussed for the chapter's participation in the ARA Annual Convention which will be held April 28-30, 2000, in conjunction with Westpex in San Francisco. We are looking for anyone who would be interested in making a presentation about revenues. If interested, contact Jerry Lurie at 925-682-3020 anytime.

Revenue stamps and related material in the archives of the United States of America

Or, What I did on my summer vacation

Figure 1.
These proofs resulted in black cork seals, believed to have been used concurrently with the Vogeler, Meyer & Co. revenue stamp.



by Paul Weidhaas, ARA

I recently enjoyed several days of research on revenues at the federal archives in Washington, DC. I had prearranged meetings with archivists in the National Postal Museum and the National Museum of American History, both divisions of the world famous Smithsonian Institution, to learn firsthand the extent of their revenue stamp holdings.

I began my research at the National Postal Museum. I was privileged to view material which hadn't been removed from the vaults in many years. I spent a glorious day and a half among these seldom-seen philatelic treasures.

Following security formalities, I was escorted through three locked doors to a clean room to view a portion of the fabulous

Clarence Eagle collection of revenue proofs and essays. This 24 volume collection was donated to the Library of Congress in 1913, and transferred to the Smithsonian's National Postage Stamp Collection in 1958. Hundreds of primarily private die proprietary proofs, essays, and models were placed before me. The sheer quantity of large and small die proofs, trial color proofs, and essays was a bit overwhelming, but I managed to keep my wits about me enough to recognize several unique items.

These were found in Volume XIII, and included a 4¢ essay in black for Brown's Stomachic Bitters; a 31 George W. Laird essay of a small strip stamp quite unlike the final label stamp; an undenominated Dr. D. Jayne & Son pencil sketch; a 4¢ black Dr.

Woodbridge's essay, and a wonderfully unusual multiple proof in four trial colors for Centaur Liniment on card with a copy of the actual stamp pasted beside. All of these had been cataloged by George T. Turner (1974) in his monumental monograph on the essays and proofs of U.S. Internal Revenue stamps.

I also found proofs of the Vogeler, Meyer & Co. facsimile labels, in black and brown, bearing plate number 4756, illustrated in Figure 1. These were conspicuous by their presence, being the only facsimile products in the entire collection. Holcombe (1979) describes this cork seal in his review of the company, and explains that the firm went through several name changes. It was known as Vogeler, Meyer & Co. from 1877-1882, years the tax was in effect. I propose that the company used this cork seal concurrently with its revenue stamp, which, tellingly, bears plate number 4755. It seems that not all facsimiles were designed to replace the stamps, as is often thought.

I enjoyed finding these peculiarities, but I focused my main research on the perfumery stamp proofs, because I wanted to see if I could better decipher the markings on the George W. Laird stamp which I suspected to be evidence of a foreign transfer, as described in these pages (Weidhaas, 1998). Regrettably, the several Laird proofs present were devoid of any unusual markings, and no plate proofs or finished sheets were among the collection.

Volume XV contained multiples of private die proofs, with two items of particular interest. One was an uncataloged vertical pair of the famed American Match Company (Rock Island) in a very unusual yellow trial color on india paper. The second was a perforated proof strip of four (plus the upper halves of four others) of the blue 40 J. C. Ayer & Co., undoubtedly from the same sheet as the similar items in the Joyce collection (Andrew Levitt, 1991).

Volumes XIX and XX were devoted to models and essays of the general issue proprietaries. I found several examples of Turner Essay 38A, in a class by themselves. These curious images were imprinted in the upper right corners of envelopes, and reminded me of the stamped envelopes of today. A pencilled notation indicated that Eagle thought that the envelopes were designed to hold court plasters.



A striking page in Volume XX displayed seven different essays, seen in Figure 2. Row one are Turner Essays 24, the left being the buff and black, the right being the carmine and black. The center essay in brown and black is unlisted.

The diamond shaped item in row two is Turner Essay 40. To the right is a copy of Essay 23, uncataloged in violet. Row three contains Essay 49b and an uncataloged variation of 49a, printed in red.

There was also a block of four of Turner Essay 41A, the ill-conceived percussion stamps. These were backed with a fulminate which when struck exploded and defaced the stamp, effectively preventing reuse. Indeed, the four copies had circular holes in the cen-

Figure 2. A page from the Eagle collection includes several previously uncataloged trial color essays.

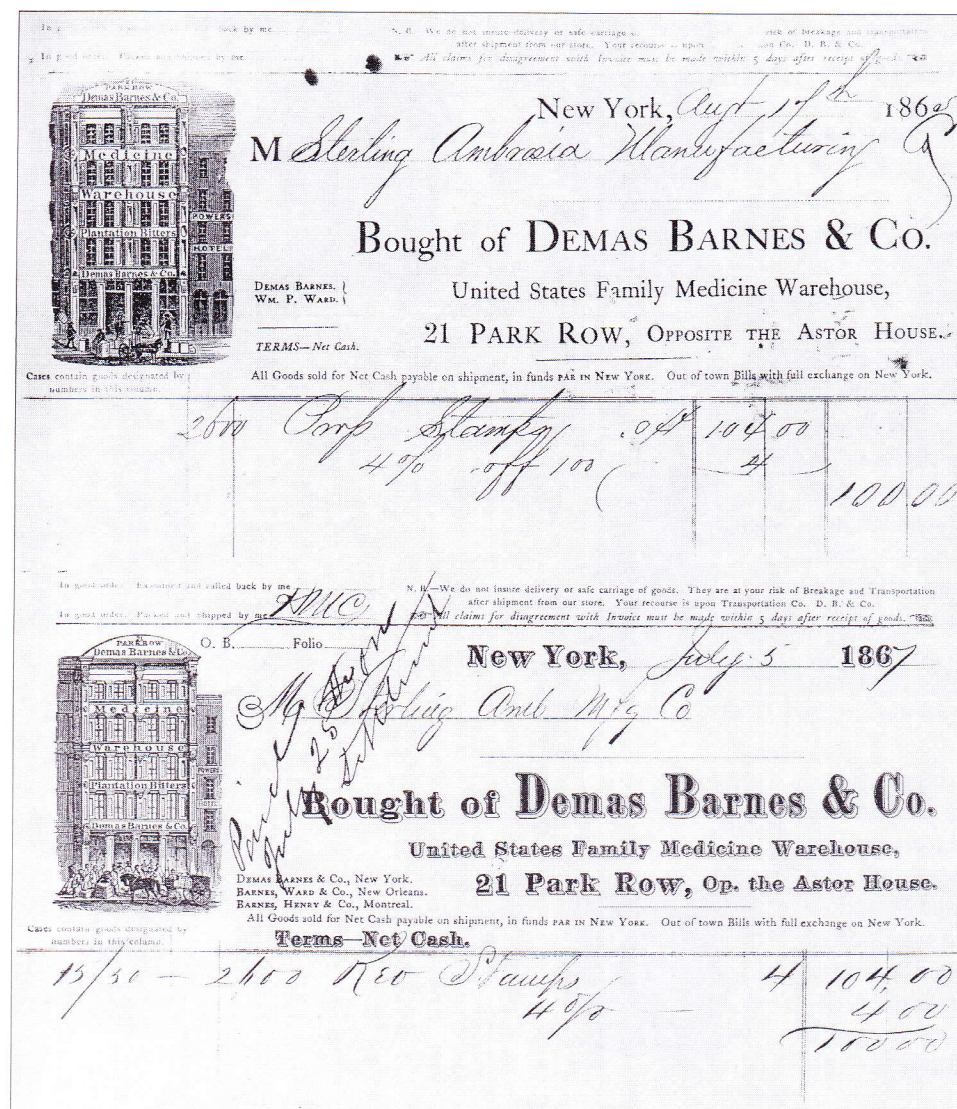


Figure 4. The Warsaw papers included this receipt for revenue stamps sold by Demas Barnes & Co. to the Sterling Ambrosia Manufacturing Co. (Ken: use either receipt as you think best)

ter of the vignettes.

The overall condition of the material was remarkably fresh, despite being housed all these years under glassine interleaving, notoriously acidic. The leather-bound volumes were also suffering from red rot, which occasionally deposited flecks of red on the material. I was dismayed to learn that the museum has neither the funding nor manpower to properly preserve its holdings.

Next up were four large stockbooks of issued match and medicine stamps of unknown provenance. Most were common and in the usual faulty condition, with lots of duplication and gaps, not at all what I expected. I concluded that there is simply no pretense of completion in this field, indicating to me that the museum's acquisitions are focused on postage, not revenue, stamps.

But there were a few nice stamps: a

creased marginal copy of the 84 Swaim on silk paper without signature, doubling the number thought to exist, and a jumbo D. Burhans & Co. on silk with very fine centering; only seven are known in private hands (Aldrich, 1997).

What followed was the piece de resistance: a 4 112" thick tooled leather album with gilt edges and brass clasps, succinctly entitled "U. S. Internal Revenue Stamps." The provenance again was unclear; possibly it was the work book of Butler and Carpenter, containing examples of their private die products. A smaller volume, equally impressive, evidently contained a proof of every private die prepared or held by the Bureau of Engraving and Printing, each nicely framed in customized page cutouts.

Still another volume was devoted to plate proofs. Two in particular caught my eye: a partial plate proof of the Soule wrapper with the well-documented foreign transfer in position 1; the other, illustrated in Figure

3a, was an uncataloged full plate proof of the 1 ¢ red Herrick's Pills and Plasters containing 187 cliches. There was no plate number, but the mismatched Butler and Carpenter marginal imprint in BLUE (see Figure 3b) was quite unexpected, and probably unique among the match and medicine issues.

By the end of my stay, I was reaching the saturation point. There were breathtaking proofs of the Persian Rugs, several examples of proofs of the unique Thomas A. Wilson medicine stamp, and dozens of general issue plate proofs on card. However, I noted that there were omissions: no material whatsoever of the 1898-1901 private die issues were present. I had particularly hoped to find plate proofs or sheets of these to resolve questions of plate layout raised most recently by Richard Riley (1998).

I next spent some time in the National

Postal Museum's small but impressive library. Volunteer Herb Trenchard kindly showed me the Turner and Holcombe holdings, which included several fascinating binders on onion skin paper of transcriptions of letters to Joseph Carpenter from his firm's manager, Edwin Lamasure, concerning the day-to-day workings of the engraving and printing plant. I had time to thumb through but one binder of letters dating from 1869-1871. It quickly became apparent that these "skins" alone were a bonanza of philatelic information and tidbits. I smiled at one reference to an incident where a plumber tried to walk off with a sheet of Byam, Carlton & Co. match wrappers wrapped around his tools.

The afternoon of day two found me in the archive center of the National Museum of American History to view a portion of the Warshaw collection of paper business Americana. The magnitude of this one person's collection donated to the Smithsonian was indeed staggering. The patent medicine portion alone included forty boxes of material, each containing seven to twenty folders. Included were the usual almanacs, billheads, and advertising paraphernalia which come to auction occasionally. However, there were several surprises.

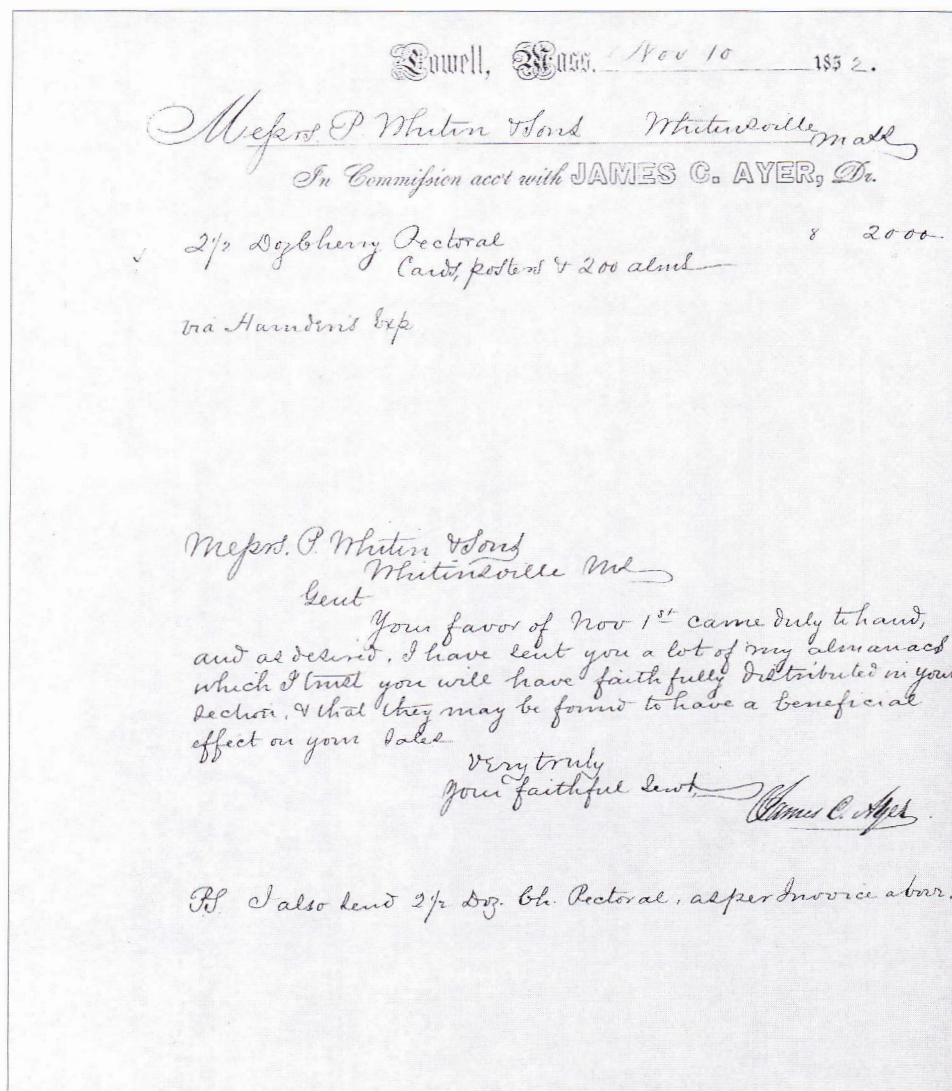
For instance, I found four receipts (only one being properly stamped) for the sale of revenue stamps by the Demas Barnes Co. to other, smaller medicine firms (see Figure 4). This confirms Michael Mahler's conclusion (1993) that general merchants helped in the distribution of revenue stamps.

I also came across some correspondence of James C. Ayer, with his signature well-known to match and medicine collectors, being reproduced on the Ayers strip stamps in two die varieties. Mr. Ayer actually signed his name with a truncated "y," as in Scott type 2, judging

from an 1852 order for his cherry pectoral (see Figure 5).

My next stop was in the vaults on the upper floors, closed to the general public, to view actual proprietary articles. My expectations of finding a vast array of stamped products from the 1860s to 1880s were soon dashed, however. Two drawers comprising the total Smithsonian collection of matchboxes proved especially disappointing. There were only two dozen boxes, mostly of foreign origin, and not one bore a revenue stamp. There was a Swift & Courtney & Beecher Co. matchbox, but it evidently dated after 1883, the year of the repeal of the tax on matches. There were also a number of patent office models for match safes, some match splints, and even wafer-thin strips of wood which were apparently intended for cylindrical matchboxes.

Figure 5.
James C. Ayer's signature on this 1852 receipt for his cherry pectoral product shows the truncated "y."



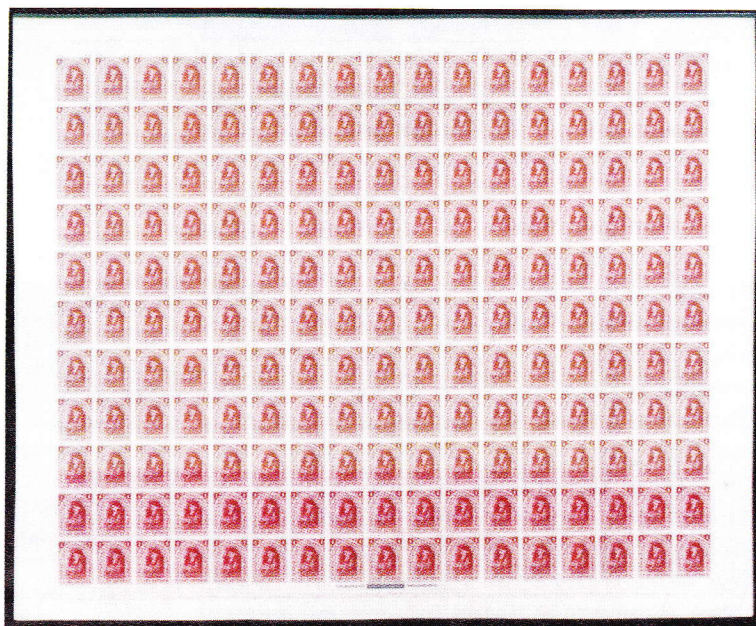


Figure 3a.
This full plate
proof of the
Herrick's Pills
and Plasters
issue was
unknown to
Holcombe.

My visit to the patent medicine collection was somewhat more productive. I was pleasantly surprised when the archivist met me with his copy of Holcombe's tome, "Patent Medicine Tax Stamps" in hand. A distinct medicine odor greeted us when the massive floor-to-ceiling cabinets were opened, revealing hundreds of various patent medicines, mostly dating from the mid 1800s to the 1920s. To my chagrin, though, there was only one private die stamped article: an unopened 18 ounce Hostetter's Bitters bottle still sealed with a 4¢ strip stamp. A couple of nostrums had the general issue revenues af-

fixed, and there were a number of examples of medicines dating after 1883 sealed with facsimile labels, including Schenck's Mandrake Pills and Brandreth's Pills.

I headed back outside in the bright sunshine at closing time, reflecting on the events of the past two days. The paucity of stamped proprietaries was a genuine disappointment, but the astounding material in the postal museum made up for it. I listened to Romanian musicians playing to a small crowd at the annual Smithsonian Folk Festival on the National Mail, dined in Chinatown, and wandered amongst the monuments by moonlight. And that's what I did on my summer vacation!

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Figure 3b.
The blue
Butler and
Carpenter
imprint
mismatched
on a red
colored proof
is thought to
be unique.

can Revenuer 1998 May; 52:112-113.
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Canadian Revenue Newsletter—October 1999

The October issue of the *Canadian Revenue Newsletter* contains news of several new discoveries. Writing in "My adventure in western Canada," David Hannay relates the recent discovery of a previously unknown \$5 Alberta Vacation Pay stamp. Apparently one or two others have also surfaced in the area. The stamp is printed in red with Davac gum. Hannay also obtained new color varieties in this series; a 2¢ olive-green with Davac gum and 5¢ in royal-blue and slate-blue in addition to the blue listed by van Dam.

Marshall Lipton illustrated a 1878 promissory note for \$70,000 bearing 38 copies of the \$1 Third Issue Bill stamps. A very major portion of the issue is devoted to part one of

"Notes on the Law Stamps of Ontario and the Province of Canada" by editor Christopher Ryan. This series promises to form a considerably valuable reference for these issues.

The *Canadian Revenue Newsletter* is published by the Canadian Revenue Study Group of the British North American Philatelic Society. Membership in BNAPS is required from membership in the study group. For information please contact the group's chairma, Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, MN 55101 USA, or editor Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada M6S 4A3.

Atalaya—Summer 1999

The summer 1999 issue of *Atalaya* features an article about the private post stamp of the Deutsch-Baltisches Comité. These were issued in St Petersburg probably about December 1917 through the end of March 1918.

This issues is loaded with short pieces about local posts and bogus stamps from Scotland, Australia, Norway, Wikingland, Netherlands, Sweden and the U.S. as well as

other places. A number of books relating to cinderellas and revenues are included.

Atalaya is published twice per year (this is issue number 49). A sample copy is \$3 (U.S. dollar bills) or the latest issue plus ten back issues for \$20 (again in U.S. dollar bills due to the high bank charges on checks). Write to Christer Brunström, Kungsgatan 23, SE-302 45 Halmstad, Sweden.

Yvert & Tellier Catalogue des Timbres Fiscaux et Socio-Postaux de France 2000 by the Société Française de Philatélie Fiscale (S.F.P.F.) (ISBN 2-86814-104-8). 176 pages, 155 x 230 mm, card covers Smyth sewn, priced, illustrated (all color). Published by Yvert et Tellier, 37 rue des Jacobins, 80036, Amiens, Cedex 1, France. Available from the publisher for F160 and from most philatelic literature dealers worldwide.

This is new edition of the 1994 catalog published by Yvert and Tellier. Riley, in his *Fiscal philatelic literature handbook* of 1997

had listed that catalog as the third edition of the S.F.P.F. (formerly ARA-France) which it was not. As Yves Maxime Danan, president of the S.F.P.F., has stressed, Yvert & Tellier first published the French revenue catalog in 1990. Gary Ryan has pointed out that the "Yvert" label on the French revenue catalog helped considerably in the creation of a Revenue class within the F.I.P. in 1991; it was a commercial venture just as the Scott catalog listings in the U.S. that helped to establish the legitimacy of revenue collecting.

The 1994 Yvert & Tellier catalog was al-

Literature in review

most completely rewritten from the previous catalog with a greatly changed numbering system, section introductions and the inclusion of many new areas. It was, as described in the introduction by Jean-François Brun, a "new one." It was this "Yvert" label that helped the catalog grow and to encourage other collectors to take up fiscals.

The 2000 edition is again at least a major update of the 1994 catalog if not again a new one. Most noticeable is the use of color illustrations in the entire catalog. Other major changes include the addition of many types and varieties and the revision of some categories (Automobiles and Viandes). Additions include new categories for Eaux minérales, Spiritueux, and Timbres pour "Cibistes" and the expansion of listings for essays and proofs throughout the catalog. Each category of stamps now has an abbreviation that can be used with the catalog number to make it easier to identify the stamp.

Yvert & Tellier have called upon the expertise of the members of the Société Française de Philatélie Fiscale to author this catalog. The catalog lists the national revenues and social stamps of France and of Alsace-Lorraine categorized by usage. (Local revenues are listed in a separate catalog published by the Society.) Each section includes

an introduction briefly telling of the legislation that created the stamps. The catalog is well illustrated including illustrations of varieties, essays and proofs.

Prices are in French Francs with a minimum value being F1 and all prices in even francs. The prices have remained fairly stable due in large part due to the lack of speculation seen in postage stamps. About 15% of the valuations have increased. Most of these changes occurred in the medium priced and very rare stamps as well as corrections in the values of many issues from the Second Empire which were previously under priced.

Some sixty revenues or socio-postal stamps have had their prices reduced from the 1994 edition. This is the result of a large number of stamps that have entered the market from three or four archives; that is sixty out of several thousand prices. And of course, many of the categories now have priced listings for proofs and essays.

The catalog is all in French, but like most well written catalogs it is understandable in large part by the majority of collectors and usable by virtually all. An absolute necessity for the collector of France.

Kenneth Trettin

Handbook of Victorian Revenue Stamps, by William D. Craig (ISBN 0959566074). 40 pages, A5, card covers, priced, illustrated. Published by Revenue & Railstamp Publications, GPO Box 1265, Hobart Tasmania 7001, Australia. Retail Australian \$15 domestic and \$18 overseas (U.S. \$12). Available from the author (make U.S. dollar checks payable to the author) or from Eric Jackson in the U.S.

This is the last of a long running series of Australian state revenue catalogs. It has earned that last position because of the complexity and number of Victorian revenue stamps. The author claims that the catalog is probably only "95% accurate and 90% complete." He attributes this to the loss or destruction of many government files, to many special purpose stamps being unknown today although it is assumed that they were issued and to the Victorian Government Printer who "joyously produced so many varieties by overprinting obsolete stamps, using obsolete

paper or perforating with old machines, that other rarities will certainly appear in [the] future." Well, now there is a challenge to any collector.

The catalog is broken into Adhesive Stamp Duty Stamps, Beer Duty, Betting Tax, Cattle Duty, Fish and Wildlife Hunting License Taxes, Impressed Duty Stamps, Motor Transfer Duty, Relief Tax, Income Tax and Swine Duty (the last being a subject that is of considerable interest to your editor). Many of the areas are broken down into sub-categories.

Each section and sub-section of the catalog has a brief introduction describing the issues and their use. The catalog is well illustrated although many illustrations suffer from being reduced from A4 size when laid out to A5 size (about 5.8 x 8.3 inches) for reproduction. The author is aware of this and has included a "do it yourself illustration improvement kit" printed on glossy paper with replacements for those illustrations that suffered

the most. This sheet was mailed to early purchasers of the catalog.

Catalog numbers all involve a decimal and start with the number 3. The numbers are continuous one section to the next although there are gaps throughout the numbering to allow for additional new issues as well as new discoveries in some of the older issues.

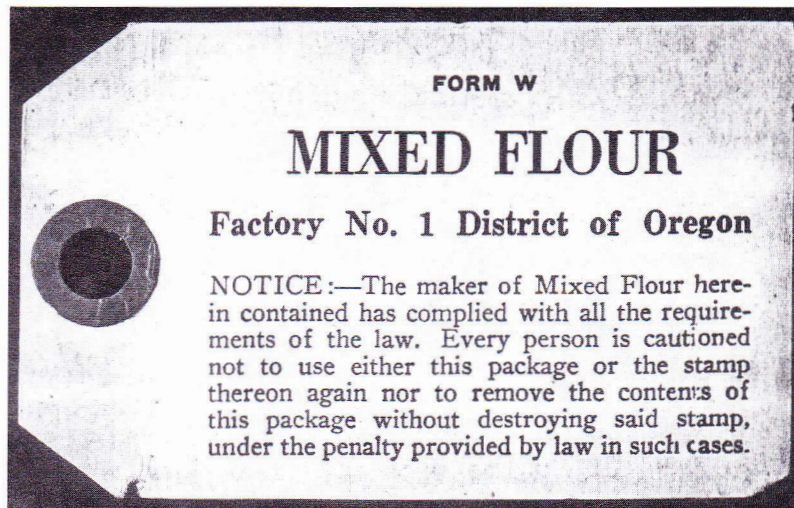
Stamps are priced both mint and used is Australian dollars with the scarcest items valued from R4 (1-10 copies may exist), R3, R2, R1 and S (Scarce, 301-1000 copies may exist). This catalog is a definite asset to collectors of Australia.

Kenneth Trettin

A note on mixed flour

by Scott Troutman, ARA

Shown here is a mixed flour tag from Factory No. 1, District of Oregon which I purchased. Inscribed as Form W, it is apparently another form of federal mixed flour stamp or at least instructions to the user of the flour that the stamp on the package is to be destroyed. I have no idea how old this cardboard tag is.



SPS Club labels

by Regis Hoffman, ARA

I am seeking information on a label that reads "Member SPS Club". These labels (one in red, the other in green) are found on two covers addressed to Hollywood movie stars. The first is from Northern Ireland, 1929, to Gilbert Rolands at United Artists Studios and the second is from Singapore, 1928, to Constance Talmadge at United Artists Studios. There is a third cover from India (1928)

bears a typewritten "S.P.S." and is addressed to Milton Sills, at First National Studios.

These labels appear to be fan-club related but do not appear to be specific to a particular star or studio. Does any member have information on these? Please write (109 Center Church Rd. McMurray, PA 15317 USA) or e-mail <rmh@cobweb.net>.



BE&P turn of the century card features revenues

At the Philadelphia National Stamp Exhibition held October 1-3, the Bureau of Engraving and Printing released a souvenir card featuring four 1898 private die revenue stamps: the Dr. William's Pink Pills for Pale People stamp, the Fletcher's Castoria stamp, the Emerson Drug Bromo-Seltzer stamp and the J. Ellwood Lee stamp.

The card is available by mail until Decem-

ber 31, 1999 from the Bureau for \$6.50 (item number 99018) or with a stamp show cancel for \$7.00 (item number 99019) postpaid. Orders should be addressed to Bureau of Engraving and Printing, Mail Order Sales, Room 515M, 14th and C Streets, SW, Washington, DC 20228; phone 800-456-3408 or fax 888-891-7585. Checks should be payable to the Bureau. They also take credit cards.

East African "Port Departure" Tax Stamps

by Regis Hoffman, ARA

Numerous nations have produced revenue stamps to collect fees on passengers departing airports, including Australia, Papua New Guinea, Mozambique, Kenya and Tanzania (Hoffman, 1996). This article presents a recent find of revenue stamps used to pay for departure on a ferry boat, the first such tax stamps for this service of which I am aware.

Figure 1.
Zanzibaar
Seaport
Departure
Service
Charge tax
stamp.

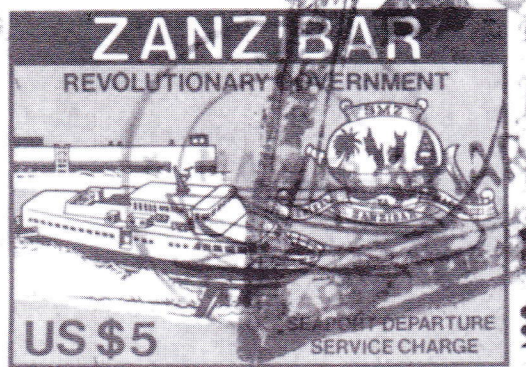
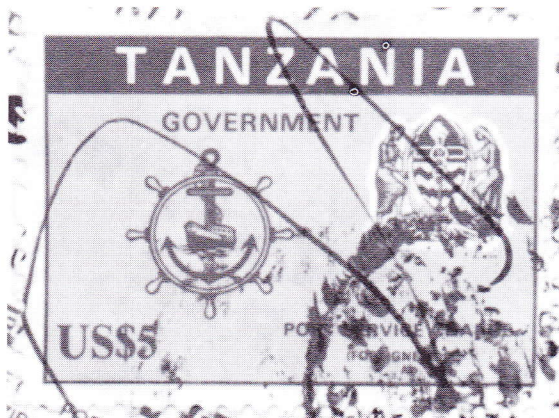


Figure 2.
Tanzania Port
Service
Charge tax
stamp for
foreigners.



The trip in question is the boat service between the East African island of Zanzibar and the port of Dar es Salaam, Tanzania. Several companies offer this service; a one-way trip takes between 1.5 and 4 hours depending on the type of boat used.

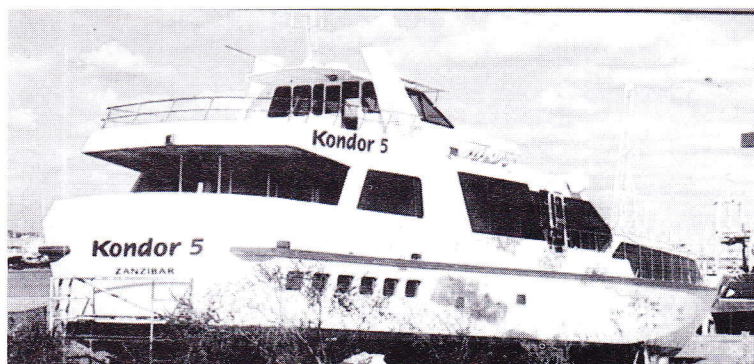
Figures 1 and 2 illustrate the tax stamps required on tickets purchased for this excursion. The Zanzibar tax stamp reads "Seaport Departure Service Charge" and pays the U.S. \$5 tax on the ticket. The Tanzania stamp also pays the \$5 fee, and is inscribed "Port Service Charge (Foreigners)." These stamps were discovered on several ferryboat tickets issued in 1997 (very similar to modern airline tickets. Figure 3 shows the ferryboat picture on the front of the tickets.) It is not known when these stamps were first issued, or how long they remained in use.

There are several interesting aspects to these stamps: First, they are denominated in U.S. dollars and appear to only have been required by foreign passengers. A handy way to raise hard currency! Second, curiously, Zanzibar is a part of the nation of Tanzania (it merged with Tanganyika in the 1960s to form Tanzania). So why is a tax stamp inscribed "Zanzibar" needed? Why not just use Tanzanian stamps? There is some agitation within Zanzibar for more autonomy from Tanzania, so this may be an attempt to placate the Zanzibaris. One could then argue that these are a form of "state" revenue stamps.

References

Hoffman, R. East African Passport and Airport Departure Tax Stamps. *The American Revenuer* 1996 April; 50:115-120.

Figure 3. Ferryboat pictured on front of ticket.



The American Revenue Association

President's Letter

Several months back I wrote about perfin on revenues and the mounting of an effort by The Perfin Club to record and identify the users. I wrote that my own membership in that organization and the acquisition of their current catalog had already enabled to identify one user on a silver tax stamp. My disappointment was that I was not able to identify the user of a "Vet" perfin on an early district collector provisional narcotic handstamp. I recently received a response to my inquiry from Jack Brandt, also a member of both the ARA and The Perfin Club. He suggested that I examine the perfin to see if it might fit the pattern of a "Det" perfin (minus a few holes) used by the city of Detroit. I am pleased to report that it does match the overall pattern of that city of Detroit perfin! So what was the city of Detroit doing with narcotic tax stamps? My current suspicion is that the district collector provisional narcotic handstamp was not done by a district collector, but an unscrupulous stamp collector. But what might the city of Detroit been doing applying perfins to documentary stamps?

My reason for dwelling at length on this unfinished episode is to urge members to publish research notes of this sort in *The American Revenuer*. People do read the articles and they do respond. To copy an advertising slogan, *The American Revenuer* gets results!

While I am urging members to write for our award winning journal, I also wish to

urge members to respond to the authors directly. A big thank you goes out to Jack Brandt who did respond to me about the perfin on my narcotic provisional handstamp and to all of you who do respond to authors.

There is some very interesting news on the efforts of our members who exhibit. On the same weekend that Peter Iber's Thai revenues were winning the show grand award at Balpex, David Torre's fish and game stamps were taking a grand award in Omaha. Can anyone recall revenues taking two grand awards on the same weekend? It seems that we are entering a golden age of revenue exhibiting.

The next ARA convention is in April 2000 at WESTPEX in San Francisco. ARA member Don Green is the exhibits chairman for WESTPEX and he has been very busy recruiting revenue exhibits. It is safe to say that most, if not all, of the best current revenue exhibits will be in San Francisco either in the competition or in the court of honor. This is definitely a show not to be missed. Since I am one of those who believe that the year 2000 is the last year of the twentieth century, I think that it would be fair to bill WESTPEX 2000 as the greatest assemblage of revenues on exhibit in the twentieth century. That bold statement should be enough to stimulate some rejoinders from the membership. In any case, it is time to lay your plans to attend WESTPEX now!

Ronald Leshner, ARA President

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MESSAGE COUPON
Date _____
From _____
To _____
Tolls _____
Signed _____
Issued in connection with
Frank No. 261

MESSAGE COUPON
Central 1903
and Tel. Co.
5 C
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MOORE'S TELEPHONE SYSTEM.
THIS COUPON WILL BE ACCEPTED AT ITS FACE VALUE OVER THE LINES OF THIS COMPANY.
NOT GOOD IF DETACHED
1622
General Manager

MOORE'S TELEPHONE SYSTEM.
THIS COUPON WILL BE ACCEPTED AT ITS FACE VALUE OVER THE LINES OF THIS COMPANY.
NOT GOOD IF DETACHED
1622
General Manager

NEW ENGLAND TELEPHONE & TELEGRAPH COMPANY
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NEW YORK TELEPHONE COMPANY
AND
THE NEW YORK AND NEW JERSEY TELEPHONE CO.
Coupon for Message noted on reverse hereof.
ISSUED IN CONNECTION WITH
Pass No. 18
GOOD UNTIL DECEMBER 31st, 1901.
NON-TRANSFERABLE AND NOT GOOD IF DETACHED.

PACIFIC STATES TELEPHONE AND TELEGRAPH CO.
SUNSET TELEPHONE AND TELEGRAPH CO.
Coupon for Message noted on reverse hereof.
ISSUED IN CONNECTION WITH
COUPON BOOK No. 582

PACIFIC STATES TELEPHONE AND TELEGRAPH CO.
SUNSET TELEPHONE AND TELEGRAPH CO.
COUPON BOOK No. 328

NEW ENGLAND TELEPHONE & TELEGRAPH COMPANY
115
15c
New England Telephone & Telegraph Company
General Manager

NEW YORK TELEPHONE COMPANY
METROPOLITAN FRANKING TONE
COUPON FOR MESSAGE NOTED ON REVERSE HEREOF
No. 2060
NON-TRANSFERABLE AND NOT GOOD IF DETACHED
VOID ONE YEAR FROM DATE OF ISSUE

UNITED STATES INTERNAL REVENUE
\$2
TWO DOLLARS

UNITED STATES INTERNAL REVENUE
\$1.60 1/2
ONE DOLLAR SIXTY AND FOUR-FIFTHS CENTS
SERIES OF 1904

UNITED STATES INTERNAL REVENUE
\$1
ONE DOLLAR

UNITED STATES INTERNAL REVENUE
\$1
ONE DOLLAR

UNITED STATES INTERNAL REVENUE
\$1
ONE DOLLAR

UNITED STATES INTERNAL REVENUE
\$1
ONE DOLLAR

UNITED STATES INTERNAL REVENUE
\$2
TWO DOLLARS

UNITED STATES INTERNAL REVENUE
\$1.60 1/2
ONE DOLLAR SIXTY AND FOUR-FIFTHS CENTS
SERIES OF 1904

UNITED STATES INTERNAL REVENUE
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ONE DOLLAR

UNITED STATES INTERNAL REVENUE
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ONE DOLLAR

UNITED STATES INTERNAL REVENUE
\$1
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UNITED STATES INTERNAL REVENUE
\$1
ONE DOLLAR

UNITED STATES
THREE POUNDS
Place for Cancellation
Altered & Cancelled
by or for
Dist. State of
Registered & Printed at the Bureau, London & Printing
INTERNAL REVENUE

UNITED STATES INTERNAL REVENUE
\$1
ONE DOLLAR

UNITED STATES INTERNAL REVENUE
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UNITED STATES INTERNAL REVENUE
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UNITED STATES INTERNAL REVENUE
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UNITED STATES INTERNAL REVENUE
\$1
ONE DOLLAR

Territory of Alaska — Department of Taxation
HUNTING & SPORT FISHING STAMP
EXPIRES JUNE 30, 1958
No. 5970
Name _____
Issued at _____ By _____
NOT TRANSFERABLE
NOT VALID UNLESS SIGNED BY LICENSEE
RESIDENT SPORT FISHING \$2.00
RESIDENT SPORT HUNTING \$2.00
RESIDENT SPORT FISHING AND HUNTING \$4.00
NON-RESIDENT SPORT FISHING \$4.00
NON-RESIDENT SPORT HUNTING \$4.00
NON-RESIDENT SPORT FISHING AND HUNTING \$8.00
(PUNCH ONLY ONE)

RESIDENT Duck Stamp 1955
Marion County Park and Lake
50c

VIRGIN ISLANDS
INTERNAL REVENUE
B.T. STAMP
OF THE U.S.

KENYA
INTERNAL REVENUE
\$1
ONE DOLLAR

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Revenue Stamp
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Revenue Stamp
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1	Telephone Stamps 15T029* VF	6.00
2	15T030* VF	7.00
3	Telephone Franks American Telephone & Telegraph Message Coupon, dated Jan. 31, 1896 on back, mint, VF as above, Jan. 31, 1897 on back, mint, F	-----
4	Message Coupon, black & green, Dec. 31, 1941 on back, unused, VF punch hole PHOTO	-----
5	Cent. N.Y. Tel. and Tel. Co., 1903, 5c Message Coupon, mint, VF PHOTO	-----
7	Central New York; Empire State Telephone & Telegraph Co's. 5c black, mint, VF PHOTO	-----
8	Central Union Telephone Co., 5 black on gray, Jan. 31, 1905 on back, mint, VF PHOTO	-----
9	Missouri & Kansas Telephone Co., mint, VF PHOTO	-----
10	Moore's Telephone System, 5c black, red & green, mint, VF PHOTO	-----
11	as above, 10c black & red, mint, VF PHOTO	-----
12	Mountain States Telephone & Telegraph Co., 5 blue & red, Jan. 31, 1931 on back, mint, VF PHOTO	-----
13	New England Telephone & Telegraph Co., 1900 15c black on pink, mint, F-VF PHOTO	-----
14	1902 10c black & brown, mint, VF PHOTO	-----
15	1903 5c black & green, mint, VF	-----
16	1907 5c green & blue, booklet pane of five, mint, F-VF	-----
17	10c blue, booklet pane of five, mint, VF	-----
18	New York Telephone Co., Message Frank, blue, 1924 on back, mint, VF PHOTO	-----
19	New York; New York & New Jersey Telephone Co's. Message Frank, 1901, blue, mint, VF PHOTO	-----
20	New York & Pennsylvania Telephone & Telegraph Co., 1902 5c black & red, mint, F PHOTO	-----
21	Pacific States; Sunset Telephone & Telegraph Co's. Message Coupon, 1903 brown on tan, mint, F-VF PHOTO	-----
22	1904 blue, mint, F-VF	-----
23	1905 10c blue & olive on gray, mint, VF PHOTO	-----
24	1906 10c blue & green, mint, VF	-----
25	1906 25c black & blue on tan, mint, VF	-----
26	Pennsylvania Telephone Co., 1898 black on brown, mint, F-VF PHOTO	-----
27	Southern New England Telephone Co., 5c black on yellow, mint, VF PHOTO	-----
28	Railroad Stamps S. P. Co. - Pacific Lines Excess Value, 10c black & red, F-VF PHOTO	-----
29	Essays Social Security Essay, Pitney Bowes Co., \$5 dark blue, F PHOTO	-----
30	First Issue Revenues R6c tied on small piece by New London Northern Railroad Co. cancel, F-VF PHOTO	-----
31	R46b vertical pre-print paper crease, F PHOTO	-----
32	R44c, Lehigh Valley R.R. Co. handstamp, on small piece, VF PHOTO	-----
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34	R269* F-VF	12.50
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120	TE509b* XF	1.00
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122	TE512a* F-VF	35.00
123	TE515a* F-VF	35.00
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125	TE542a VF creases PHOTO	7.00
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127	TE663a F small faults	8.00
128	TE684a F-VF	4.00
129	TE687a VF	7.50
130	TE705a VF	2.75
131	TE705b F-VF crease	2.75
132	TE708a F-VF pinhole	4.00
133	TE711a VF crease	5.00
134	TE729b VF thin & crease	2.50
135	TE741a VF	3.50
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137	TE760a F-VF	3.00
138	TE779b F-VF small faults	5.00
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154	60b* corner pair with initials, VF PHOTO	8.00
155	95* VF small stain PHOTO	7.50
156	Special Tax Stamps Practitioner Dispensing Opium 1952-3, F-VF tack holes	-----
157	Cotton Order IG3* F-VF PHOTO	5.00
158	Food Order 2G2* VF PHOTO	5.00

STATE REVENUES

159	Essays State of Blank, Cigarette Tax, 2c blue, pair with punch hole, VF one with crease PHOTO	-----
160	American Bank Note Co. Specimen decal, green, VF PHOTO	-----
161	Alaska Sport Fishing, AKF-12, used on license, VF	50.00
162	Hunting & Sport Fishing, AKHF-1* VF PHOTO	115.00
163	Arizona Beer, 15c lilac, Moore signature, imperf pair, Meyerord imprint, VF crease	-----
164	California Documentary, D132 VF	2.00
165	Honey Lake Waterfowl Hunting, Scott A23* VF PH	125.00
166	Dog Training Permit, CADT-14, 1974 \$1 red, mint, VF	-----
167	CADT-15, 1975 \$1 blue, mint, VF	-----
168	CADT-16, 1976 \$1 red, mint, VF	-----
169	Field Trials Permit, CAFT-14, 1974 \$5 green, mint, VF	-----
170	CAFT-15, 1975 \$5 brown, mint, VF	-----
171	CAFT-16, 1976 \$5 green, mint, VF	-----
172	Suction Dredge Permit, 1976 \$5 black on green, mint, VF	-----
173	1976 \$75 black on orange, mint, VF	-----
174	1977 \$75 black on blue, mint, VF	-----
175	1978 \$75 black on orange, mint, VF	-----
176	1979 \$75 black on light blue, mint, VF	-----
177	1980 \$75 black on green, mint, VF	-----
178	1981 \$75 black on pink, mint, VF	-----
179	1982 \$75 black on light green, mint, VF	-----
180	Kansas Marion County Duck Stamp, Scott A15*, F-VF125.00	-----
181	New York Stock Transfer, ST116 perfin, VF	-----
182	North Dakota Beer, B5* vertical tete-beche pair, extra row of vertical perforations, VF some perf separation at right PHOTO	-----
183	Tennessee Ammunition (Shell Tax), AM8 F-VF	-----
184	Utah Fishing License, UTF-2* booklet pane of 25 with front cover, VF	100.00
185	UTF-3* booklet pane of ten with front cover, VF	30.00
186	UTF-3* booklet pane of 25 with front cover, VF	75.00
187	UTF-4* booklet pane of ten with front cover, VF	60.00
188	UTF-7* booklet pane of ten with front cover, VF	30.00
189	UTF-8* booklet pane of ten with front cover, VF	40.00
190	West Virginia National Forest Hunting License, WVN-7* booklet pane of five, VF	50.00
191	WVN-8* booklet pane of five, VF	50.00
192	Philippine Islands Cigarette Tax, four different, mint, F-VF	-----
193	Virgin Islands St. Croix Provisional Tobacco Tax, McRee #1R1* VF	-----
194	1R16* VF creases PHOTO	-----

BRITISH COMMONWEALTH

Barefoot Catalogue Numbers, Values in £		
195	Basutoland Revenue, 1942 10/ on 2/6 South Africa Native Tax, one each in English and Afrikaans, VF, not listed in Barefoot PHOTO	-----
196	1961, R1, Barefoot 56, F	10.00
197	R1 on R10, F, not listed in Barefoot PHOTO	-----
198	Cape of Good Hope Patent & Proprietary, 1* block of four, F	12.00
199	Gibraltar Stamp Duty, 10 F-VF	10.00
200	Gold Coast Judicial, 6 F-VF PHOTO	17.50
201	Kenya Judicial, 9A, VF	10.00
202	10A F-VF	10.00
203	11B F-VF PHOTO	25.00
204	12A F-VF PHOTO	20.00
205	12D F-VF	20.00
206	13A VF	10.00
207	14A F-VF	10.00
208	14D F-VF	10.00
209	15A F-VF couple tiny pinholes	10.00
210	Revenue, 1 VF crease	5.00
211	Northern Rhodesia Revenue, 24* F	20.00
212	Orange Free State Revenue, 79 VF	7.50
213	107 VF	2.00
214	South Africa 26 six different dates, 1931, 33, 34, 35, 36, and 37, F-VF	6.00
215	Revenue, Barefoot #127, F	25.00
216	148 strip of six used on document fragment, F-VF	60.00
217	Revenue Meter cut square, 1992, VF	-----
218	Southern Rhodesia Personal Tax, 2A vertical strip of three, VF two with creases	7.50
219	3B VF	10.00
220	Revenue, 9 F-VF	15.00
221	11 F-VF corner crease	7.50
222	12 VF	7.50
223	27-9, 31-4, 36-7, F-VF	15.40
224	Trinidad & Tobago National Insurance, \$19.35 black & brown, mint, VF unlisted in Barefoot	-----
225	Uganda Revenue, 100c F-VF PHOTO	20.00
226	El Salvador Twelve different from 1904, mint, F-VF	-----
227	Iraq Cigarettes, CG-1* VF	5.00
228	Matches, Ross MA-1* VF	5.00
229	Lebanon Cigarettes, 20 black for KENT cigarettes, mint, VF	-----
230	20 black for SPRING cigarettes, mint, VF	-----
231	Mexico Contribution Federal, Stevens CF1-5 plate proofs on india, VF	-----
232	Documentos y Libros, DO1-12 plate proofs on india, F	-----
233	Nicaragua Mosquito Reserve, 5c red, mint, F-VF	-----
234	10c violet, mint, F-VF	-----
235	25c blue, mint, F-VF	-----
236	Uruguay Consular Service, 1942, 5c-15P, eight values, mint, F-VF	-----
237	-1945, 5c-15P, eight values, mint, F-VF	-----
238	-1948, 5c-15P, eight values, mint, F-VF	-----

Member's Ads

ARA members:
send your request for free ad to Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA. Send on a postal card, one ad at a time, limit 20 words plus address, must be about revenues or conderellas. First come, first served, space available.

For Sale, Best Offer: *Springer's Handbooks of North American Cinderella Stamps including Taxpaid Revenues*. Fourth to tenth editions. C. Dorance Gibbs, 223 N 20th, La Crosse, WI 54601. *1535*

Second and Third Issue revenue documentaries WANTED. Anything interesting or unusual. Documents, cancels, bisects, multiples, etc. Mike Morrissey, Box 441, Worthington, OH 43085. *1536*

Wanted: If any reader has a Bond Anchor Match Stamp (RO32 or RO33) with a Carpenter or a National Bank Note Co. imprint, I should greatly appreciate the opportunity to see a photocopy thereof. Andrew P. Ferry, 300 West Franklin Street; Apt. 1204-E, Richmond, VA 23220. *1537*

Wanted for exhibit: Plate # pieces and multiples of \$ COMMERCE and \$ LIBERTY REVENUES. R173-R192, R217-223, R240-245, R257-259, R276-281, RC10-15, RC25, RC26, RD11-18, RD30-32, RD37, RD38, RD54-60, RG13-18, RG35, RG36, RG49-54, RJ7-11, RJA21-25,

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Wanted: Playing Cards stamps! I will buy or trade other revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703, West Sunridge Drive, Tucson, AZ 85737. *1539*

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