



# The American Revenuer

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A newly discovered Virginia stamp found on a bottle of apricot brandy. More, inside, page 88.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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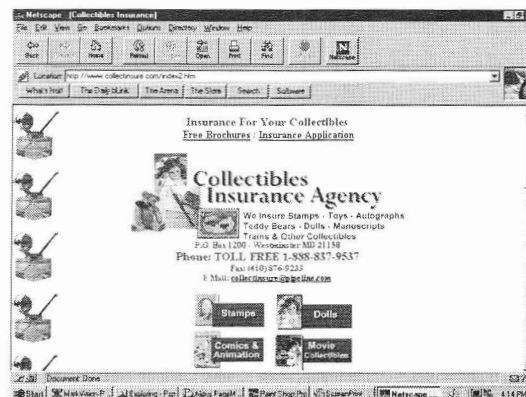
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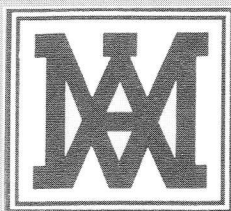
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# Colorado Wine and Liquor stamp update

by Frank Bocovich, ARA

My article "Colorado state wine and liquor stamps by the serial numbers: an update," (1998 March; 52:59-63) was left open for national input. I also waited to try to see a reputed large holding which I have done. Nine new serial numbers were found, and the Morrison into Bennett overlap has been straightened out. Table I accompanying this article includes this new information.

When you have a large group of numbers, you can play games with them to discover some interesting facts. Table II, "Numbers of sheets of wine and liquor stamps of 1935-1961" known quantities and unknown quantities. Also, I have listed a "Percent of uncertainty" which is a percentage of the unknown between the midpoints of the known quantity span.

Some facts are:

1. I am 98.3% sure that WL52 does not exist.
2. I am 99.7% sure that WL57b does not exist.
3. No one has seen a single WL61.
4. The smallest known quantity of sheets (WL56b) is 320 sheets; no wonder I only have one of these.
5. The smallest unknown quantity of sheets is between WL33 and WL36.
6. The largest known quantity of sheets is 1,436,407 (WL57c) sheets.
7. The largest unknown quantity of sheets is between WL60 and WL60a = 10,791 sheets

8. The last stamp in a series have unknown quantities because printing and state records have been destroyed.
9. One can be reasonably certain that 9,742,741 sheets (487,137,050 stamps) were printed and used. This says that every resident in the state, including babies, consumed 6.5 bottles per year over the 25 years that the stamps were used. Colorado had help from Wyoming because the largest liquor store in Wyoming was in Denver (Harry Hoffman's). The state also got help from WWII to Viet Nam war's seven military installations.
10. The largest percentage of uncertainties is 20.6% between WL30 and WL33.
11. The greatest percentage of uncertainties, as you would expect, is at the beginning in the 1930's.
12. The smallest percent of uncertainty is between WL60b and WL57c, only 124 in almost one million (a later issue).
13. The known overlaps of Morrison into the Bennett series of numbers is the following:
  - (1) #0131552 3¢
  - (2) #0625793 20¢
  - (3) #0626140 20¢
 These are the only stamps out of sequence.

More could be done with the data by tracking consumption patterns by year and by type of bottle, etc; graphing uncertainty data; and correcting the price of these stamps based on rarity. I'll leave that to others.

**Table I**

## Serial numbers found on Colorado Wine and Liquor stamps of 1935-1961

Updated by Frank Bocovich, ARA

Signature	Stamp and Serial Type	Hubbard Catalog #	3¢	6¢	20¢	40¢
Carr	la no panto	WL26-29	Red 0000278 0010258	Red 0000309 0019568	Blue 0000139 0062735	Red 0005020 0005655



Saunders	Ia no panto	WL30-32	Red	Red	Blue
			0011815 0016816	0021217 0042402	0064385 0112991
Saunders	Ia—Panto background on this and subsequent issues	WL33-35	Black	Black	Blue
			0020241 0041601	0050561 0134415	0117015 0309506
Saunders	IIa—Position above shield (normal panto)	WL36-38	Black	Black	Blue
			0041641 0061472	0137473 0214356	0314733 0593706
	Same, inverted panto	WL38a			0594284 0613934
	Same, panto normal	WL38b			0614630 0973075
Saunders	IIa Position on shield	WL36a, 37a	Black	Black	
			0061728 0081581	0214763 0413754	
Morrison	IIIa	WL39-41	Black	Black	Blue
			0081658 0100264*	0414785 0611478*	0974132 1595166
			*some serial numbers exist which are in the Bennett series.		
		WL39a	Blue		
			0102549 0111523		
Bennett	IIIa	WL42-44	Black	Black	Blue
			0112102 0151235	0614681 0732378	1596302 1913855
Morrison	IIIa	WL45, 46, 47	Red	Red	Blue (Scarlet) or (Orange)
			0152119 0170571	0734603 0914117	1914151 2722606
Morrison	IIIb	WL49-51	Red	Red	Blue
			0171982 0210718	0915532 1010329	2728285 3212654
Baker	IIIb	WL52-54		Red	Blue
				1014557 1173550	3219811 3792387
Baker	IVa	WL55a, 56b, 57b	Red	Red	
			0211706 0229284	1174572 1174892	
Baker	IVb	WL55-57	Red	Red	Blue
			0229394 0251371	1175070 1295844	3794124 4333500

Bruce	IVb	WL58-60	Red	Red	Blue	
	Panto normal		0252112	1301132	4334075	
			0295628	1431400	4557731	
	Same	WL60a			4568522	
	panto reads up				4582478	
	Same	WL60b			4585279	
	panto normal				4973966	
Baker (1955)	IVb	WL55c, 56c, 57c	Red	Red	Blue	
			0296120	1438993	4974090	
			0410323	1753375	6410497	
Baker	IVc	WL61, 66, 68	Red	Red	Blue	
			—?—	1754731	6414795	
			—?—	1767760	6600985	
<i>Change of tax rate and new numbers</i>						
<b>Signature</b>	<b>Stamp and Serial Type</b>	<b>Hubbard Catalog #</b>	<b>5¢</b>	<b>5¢</b>	<b>7.5¢</b>	<b>22.5¢</b>
Baker	IVc	WL64, 67, 69	Blue (Brown) “Liquor”		Blue	Blue
			0000371		0004506	0003791
			0019518		0130420	0729175
Baker	IVc	WL65, 63	Blue (Brown) “Wine”	Blue (green) “Liquor”		
			0021632	0000102		
			0063120	0021440		

**Table II**

## Numbers of sheets of Colorado Wine and Liquor stamps of 1935-1961

Numbers of stamps = sheets X 50

Updated by Frank Bocovich, ARA

Signature	Stamp and Serial Type	Hubbard Catalog #	3¢	6¢	20¢	40¢
Carr	la	WL26-29	Red	Red	Blue	Red
	no panto	Known quantities	9,980	19,259	65,596	635
		Unknown quantities	1,557	694	1,650	—?—
		% of uncertainty	17.2%	3.0%	2.8%	—



Saunders	Ia no panto	WL30-32	Red	Red	Blue
		Known quantities	5,001	25,296	48,606
		Unknown quantities	3,425	4,046	4,024
		% of uncertainty	20.6%	5.0%	3.2%
Saunders	Ia—Panto background on this and subsequent issues	WL33-35	Black	Black	Blue
		Known	21,360	83,845	192,491
		Unknown	40	3,058	5,227
		% of uncertainty	0.2%	3.7%	2.2%
Saunders	IIa—Position above shield (normal panto)	WL36-38	Black	Black	Blue
		Known quantities	19,831	76,883	278,973
		Unknown	256	407	578
		% of uncertainty	1.3%	0.3%	0.4%
	Same, inverted panto	WL38a			
		Known quantities			19650
		Unknown quantities			696
		% of uncertainty			0.4%
	Same, panto normal	WL38b			
		Known quantities			358,445
		Unknown quantities			1,057
		% of uncertainty			0.2%
Saunders	IIa Position on shield	WL36a, 37a	Black	Black	
		Known quantities	19,853	198,991	
		Unknown quantities	77	1,031	
		% of uncertainty	0.4%	0.5%	
Morrison	IIIa	WL39-41	Black	Black	Blue
		Known quantities	18,606	211,008	627,132
		Unknown quantities	2,285	3,203	1,136
		% of uncertainty	14.2%	1.9%	0.2%
		WL39a	Blue		
		Known quantities	8,974		
		Unknown quantities	597		
		% of uncertainty	2.4%		
Bennett	IIIa	WL42-44	Black	Black	Blue
		Known quantities	39,133	117,697	317,553
		Unknown quantities	884	2,225	296
		% of uncertainty	3%	1.4%	0.005%
Morrison	IIIa	WL45, 46, 47	Red	Red	Blue (Scarlet or Orange)
		Known quantities	18,452	179,514	808,455
		Unknown quantities	1,411	1,415	5,679
		% of uncertainty	2.4%	1.0%	0.9%

Morrison	IIIb	WL49-51	Red	Red	Blue
		Known quantities	38,736	94,797	484,369
		Unknown quantities	988	4,228	7,157
		% of uncertainty	1.7%	3.2%	1/3%
Baker	IIIb	WL52-54		Red	Blue
		Known quantities		158,993	572,576
		Unknown quantities		1,022	1,737
		% of uncertainty		1.3%	0.3%
Baker	IVa	WL55a, 56b, 57b	Red	Red	
		Known quantities	17,578	320	
		Unknown quantities	110	178	
		% of uncertainty	0.2%	0.3%	
Baker	IVb	WL55-57	Red	Red	Blue
		Known quantities	21,997	109,156	539,376
		Unknown quantities	742	5,288	575
		% of uncertainty	2.2%	4.2%	0.2%
Bruce	IVb	WL58-60	Red	Red	Blue
		Panto normal Known quantities	43,516	130,268	223,656
		Unknown quantities	492	7,593	10,791
		% of uncertainty	0.6%	3.3%	8.3%
	Same	WL60a			
		panto reads up Known quantities			13,956
		Unknown quantities			2,801
		% of uncertainty			0.8%
	Same	WL60b			
		panto normal Known quantities			388,687
		Unknown quantities			124
		% of uncertainty			0.01%
Baker (1955)	IVb	WL55c, 56c, 57c	Red	Red	Blue
		Known quantities	114,203	314,382	1,436,407
		Unknown quantities	—?—	1,356	4,298
		% of uncertainty		0.8%	0.5%
Baker	IVc	WL61, 66, 68		Red	Blue
		Known quantities	—?—	13,029	186,190
		Unknown quantities	—?—	—?—	—?—

## Literature in review

*Catalogue of Civil War Era Photographer Revenue Stamp Cancellations includes The Civil War Sun Picture Tax, Highlights from a Gold Medal Philatelic Collection & A Gallery of Civil War Images by Bruce Baryla. A CD-ROM pro-*

*duced by Baryla, 1997. \$35 from the author, 1213 Avenue Z #F-11, Brooklyn, NY 11235.*

This appears to be the first in this form of communication about revenue stamps and that has delayed review, hoping for another such piece of documentation for comparison.



### Change of tax rate and new numbers

Signature	Stamp and Serial Type	Hubbard Catalog #	5¢	5¢	7.5¢	22.5¢
Baker	IVc	WL64, 67, 69	Blue (Brown) "Liquor"		Blue	Blue
		Known quantities	19,147		125,914	725,384
		Unknown quantities	—?—		—?—	—?—
Baker	IVc	WL65, 63	Blue (Brown) "Wine"	Blue (green) "Liquor"		
		Known quantities	41,488	21,388		
		Unknown quantities	—?—	—?—		

### Russian sparkling wine stamps



by Terence Hines, ARA

A short time ago I was visiting my daughter in London. She had two bottles of Russian sparkling wine that her mother had purchased while living in Russia two years ago. I cannot read Russian and my daughter does

not read much so we were unable to translate the inscriptions. These have not been previously reported in *The American Revenuer* so are being shown now for the record. Perhaps one of our members can provide a translation.

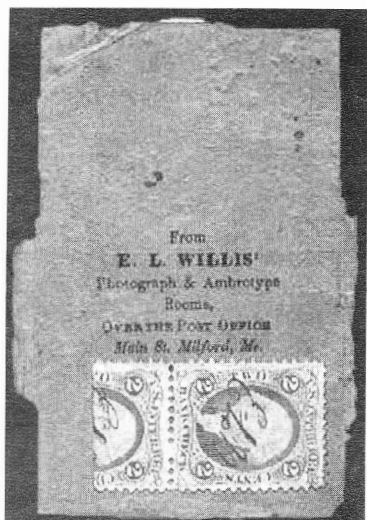
### Review: continues

The extended title provides a thumbnail outline of the contents. Clicking on the start icon reveals links to a catalog of cancellations, information on the tax, a gallery of images in the photos and extended acknowledgements. These can also be accessed through other icons. Individual cancellations, crisply rendered, can be accessed by author name, geographic location and the pictures by subject matter (no nudes, fellows), with the actual canceled stamps on the backs. This is an interesting romp through 1864-1866, the pe-

riod of the tax, and for example if you wondered about Brady who canceled that 5-cent playing card stamp of 1862-71 or the Miss on a bad hair day you may wish to look here. The author explains that he is a graphics manager for a metropolitan ad agency, so of course this CD-ROM is well designed to appeal to collectors with a similar kind of interest.

Richard F. Riley

Richard has reviewed this disk using a computer running Windows and I with a



Two 2¢ Bank Check Oranges, one bisected, pays the 3¢ rate on this tattered tintype carte. Photographers sometimes resorted to bisecting when they ran out of a denomination needed to pay a certain rate, creating a variety that traditionally has been recognized for stamp catalogue listing. This item is in fact one of the basis specimens for the Scott catalogue listing of this variety, as reported by Beverly S. King in his November 1930 "Revenue Unit" column. (ex Beverly S. King, ex Morton Dean Joyce).

Macintosh. Neither of us had any problems. The information is stored as a series of html (hypertext markup language) files and are viewed with an Internet browser such as Netscape or Explorer. The author states that the CD will work on computers with a video mode set to 256 colors but that it

will look better in 64,000 or 16 million colors. Actually it even works on my 256 grayscale monitor although you do miss a large part of the experience by not seeing these stamps and photographs in color.

Originally I had looked at this CD using an old computer using a 32MHz 68030 processor and a 3x CD drive. It was slow but not impossible. A newer 266 MHz G3 machine with a 24x CD drive handles it wonderfully. It would be expected that if you can surf the web you can use this disk.

Relying on the use of an Internet browser does present a problem. The presentation on your screen will depend upon your preference settings. What you see on your screen probably is different from what I see on mine and both are different from what the author saw. If a project like this were being done today I would expect to see it in Adobe Acrobat or PDF format. This way the author would be in complete control of the appearance on any computer screen regardless of your computer system or monitor. And like the html browser version, there could be a full complement of links and the ability to do searches and print any pages you might like to have on paper.

This is an interesting piece of work. It should be of interest to more than just revenue stamp collectors. It lends itself to sitting down and exploring rather than just reading page upon page in sequential fashion; it has a tendency to draw you back to see what you might have missed last time.

Kenneth Trettin

***The Revenue Stamps of Argentina, Volume III: The Provinces and Municipalities Entre Rios to Neuquen*** by Clive Akerman (0 9525123 3 5). 97 + viii pages, A4, card cover, wire-o bound, unpriced, illustrated. Published by and available from the author (Bell Hill Cottage, Bell Hill, Central Lydbrook, Glos. GL17 9SA, UK) for £20 (US \$32) postpaid by surface mail or £25 (US \$40) postpaid by airmail.

Twenty-one provinces of Argentina issued revenue stamps; Buenos Aires was covered in volume one and the five provinces and their municipalities beginning with the let-

ter "C" were covered in volume two. Volume three covers the provincial and municipal issues from Entre Rios, Jujuy, La Pampa, La Rioja, Mendoza, Misiones and the National Territories of Formosa and Neuquen. Although not listed in the table of contents, there is also a one page listing for the Province of Eva Peron. It would appear that this was a temporary renaming of some other area with the stamps being used in the mid-1950s. The author has not been able to find the province on any map.

Each province is introduced with a short lesson in history and geography including a map. Each listing is preceded by a discussion of those issues followed by an unnumbered and unpriced listing of the known stamps. Listings for the municipal issues are alphabetical following the listings for the province in which they are found.

The book is very well illustrated with scans of original stamps manipulated to best show the printed design. Descriptions of

Province of Entre Rios: Oficina Química—the Public Analyst used stamps to indicate that goods were fit for human consumption.





printing varieties abound.

While the author and his collaborators have most likely gotten the list as complete as possible, do not expect that the listings are definitive. We can be certain of one thing—there are more out there to be discovered.

If ordering this book from the author, he requests that you send banknotes only if paying in US dollars. He suggests that in North

America you also check with Don Reuter of the 1871 Shop who also carries volume two. Unless the weather has improved since early June, the author should have dug out the “abandoned manuscript for Vol IV of the Great Work” and brought it closer to publication. The series really brings a sense of order to the mass of Argentinean revenue stamps.

Kenneth Trettin

***De La Rue's QV Revenue Heads: an illustrated study linking Postage with Revenues before 1881*** by Peter F. Mansfield (no ISBN). 25 pages, A4, card cover, illustrated (two pages in color). Published by the Revenue Society of Great Britain (Tony Hall, Secretary, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ UK). Price and availability unknown.

This booklet was published as a stand alone monograph that accompanied the June 2000 issue of *The Revenue Journal of Great Britain*. It is a work larger than would traditionally appear in the society's journals and it has a wider appeal to philatelists. Mr. Mansfield's study looks at the Victorian revenue stamps from the point of view of the design—probably a first for the revenue stamps of Great Britain. In so doing he ties the revenues issues to the postage and tele-

graph stamps of the period.

In *The De La Rue History of British and Foreign Postage Stamps* John Easton comments that “the printing of Revenue Stamps is not relevant to this book...” to which Mansfield replies, “Why for Heaven's sake not?” The stamps were all produced by the same printer, on the same presses, the same paper, the same perforators, from the same designs and even the same engravings.

Mr. Mansfield takes the reader through these issues, by the laws that brought them into existence, by their design, their engraver and their printing and finishing.

Xerographically printed, the booklet contains two pages of color illustrations showing all of the designs. The study adds much to the understanding and enjoyment of these all too long neglected stamps.

Kenneth Trettin



Warren De La Rue indicated in 1865 that this portrait was from a but by Mr. Theed, (a sculptor much patronized by Her Majesty.”

## To the Editor...

### Osgood cancel identification

In his article “Osgood Cancel identification,” (2000 May-June; 54:66) Jim Fletcher requested any information about R138 usage with the typical “Charles Osgood” cancel. I have been accumulating/collecting handstamped revenues for about 15 years and I can speculate with a high degree of certainty that the R138 was most likely used as an improper usage of a regular stamp for the 6¢ proprietary product tax. The reason I feel that this is the case is due to the fact that one should be able to find denominations other than the 6¢ R138 if it were used for documentary purposes and like yourself (I assume) this is the only documentary stamp either of us located over the years of collecting (excluding R18 naturally). Perhaps other readers responding to your re-



quest can either substantiate or dispute this hypothesis.

Another point is that the cancel I have on my copy of R138 has a clear 1872 year date which corresponds to the same year that RB6 was utilized with the identical cancel (see illustration). Perhaps there was a shortage of RB6s during this first year of its usage by the

# Unlisted Virginia wine stamp found

by Roger Forsyth, ARA

Being an avid revenue and taxpaid collector, you can imagine my excitement when I spotted the stamp shown in Figure 1 on a

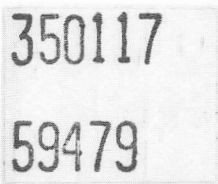


**Figure 1.** Newly discovered Virginia liquor stamp.

bottle of apricot brandy. With a little encouragement from Ron Leshner I decided to contact the Virginia ABC Department to learn more about this Hubbard unlisted variety.

This overprinted stamp was the last issue in a long run of ABC liquor stamps. The stamps were affixed to bottles that were sold to mixed beverage licensees (restaurants, bars, etc.) and used as a flagging device for ABC enforcement officers.

This unlisted variety appeared in 1995 (approximately) and was used for special order merchandise (items not normally stocked locally by ABC). Use of this stamp was discontinued in 1999, and the stamp was replaced by an informative price gun sticker similar to what grocers used many years ago (Figure 2). The first three



**Figure 2.** Stickers now used by Virginia ABC Department.

numbers on the top row indicate the ABC warehouse location, and the last three indicate the stock number of the merchandise. The licensee number is listed at the bottom. If the Hubbard catalogue is continued, I imagine this would be W-24.

Current ABC laws require that this sticker be obliterated upon "emptying the bottle." Failure to do so could lead to probation or suspension of the establishment's license to sell mixed beverages and a fine of up to \$1,500 for the first offense. Virginia enforcement agent Sean Walker stated that this happens infrequently.



**Figure 3.** Mint, never-hinged Virginia W20 available to readers.

Special thanks to C. Wilson Jones of the Virginia Department of ABC for all of his help in this article and for making it possible to pass along a mint, never-hinged copy of Hubbard number Virginia W20 which is shown in Figure 3. Anyone interested, please send SASE to: Roger Forsyth, 8640 Larkspur Road, Bon Air VA 23235.

## Letters: Osgood cancel on R138 may be provisional usage

firm and they utilized R138 as a provisional documentary usage for its proprietary product. Also my R138 shows the oval of a partial strike to the right of the nearly complete strike indicating a precancel usage prior to applying to the article of usage. I feel that this is more likely to occur with a proprietary article (large volume usage) than a document (smaller demand) usage.

One very interesting aspect to your copy of R138 and mine is the trimmed perforations on both copies along the bottom of the stamp. Why would this occur for use on a document or did it possibly occur when opening the proprietary product with the stamp being used as a seal as often proprietary stamps were used. I think one could imagine more plausible causes for the stamp to be trimmed

along the bottom edge when used on a proprietary product than on a document.

Lastly, please refer to the illustration and note that I have included a 10¢ R109 second issue revenue with (unfortunately) a 60% strike of a blue, double oval "OSGOOD & CO. MAR 20 1872 NEW YORK" cancel. If this is a Charles Osgood company cancel and if the company was located in New York (I am sure this is known amongst the inner circles) then perhaps this is the company's cancel used for documentary purposes. Hopefully, other

readers can help by claiming other more complete cancels showing "Charles" preceeding Osgood. One item that substantiates this documentary usage cancel being utilized by Charles Osgood is the year date is the same as the R138 and even the RB6.

I hope this information can shed some light on your quest to validate R138 being a provisional usage on proprietary products by the Charles Osgood company.

Joe Odziana, ARA

## US revenues with a Scandinavian connection

by Paul Nelson, ARA

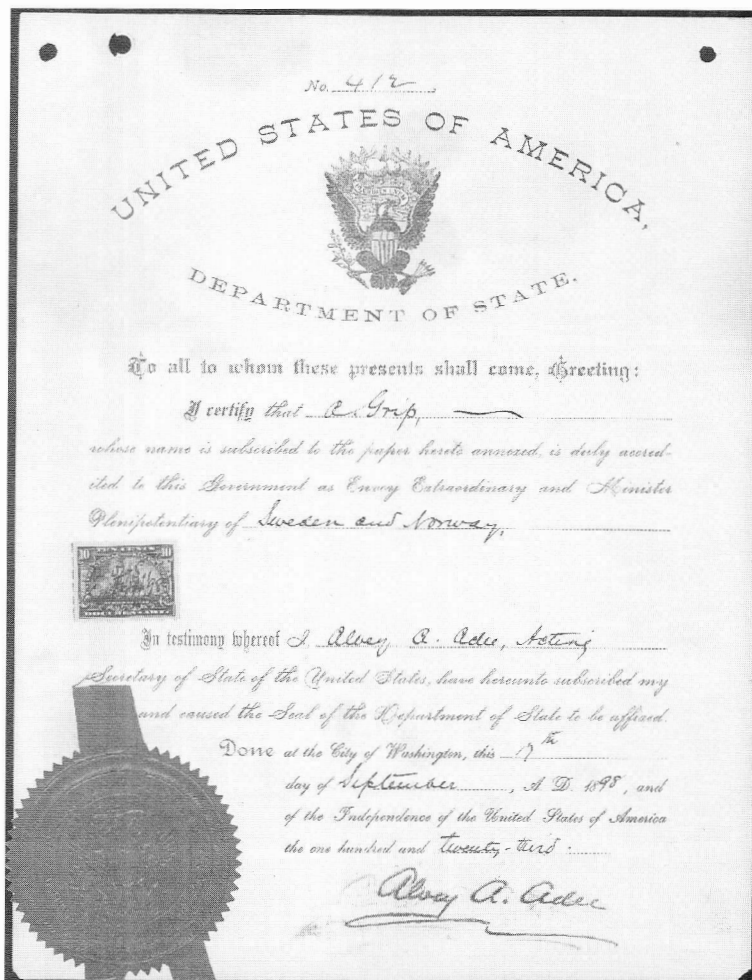
I recently came across some interesting documents that seem to relate to the settlement of estates in Minnesota; unfortunately most of these are just clippings rather than full documents.

There are two that bear the 10 cent brown Battleship Documentary, Scott R168.

The first is a 1898 document from the United States of America Department of State, naming A. Grip as being accredited to the US Government as "Envoy Extraordinary and Minister Plenipotentiary of Sweden and Norway". The document is signed by Alvey A. Adee, Acting Secretary of State. A red embossed seal and red ribbon appear on the lower left corner. The embossing reads "DEPARTMENT OF STATE\*UNITED STATES OF AMERICA". The Battleship is pen cancelled "D. of S., Sept. 17 / 98" (The D. of S. is obviously the abbreviation of the Department of State.)

Sweden and Norway were united at the time of this document under a common ruler, as you probably know, and their diplomatic services were shared.

The second is a handwritten document dated September 8, 1898, and signed by A. Grip. The letterhead is "LEGATION OF SWEDEN AND NORWAY AT WASHINGTON", and the document "substitutes the viceconsul of Sweden & Norway at St. Paul, Minn..." The Battleship has a pen cancel "A. G. 8.9.98" with the date given in the European manner. Also on this document is a faint purple imprint from the LEGATION OF SWEDEN AND NORWAY IN THE UNITED STATES and a red wax seal im-

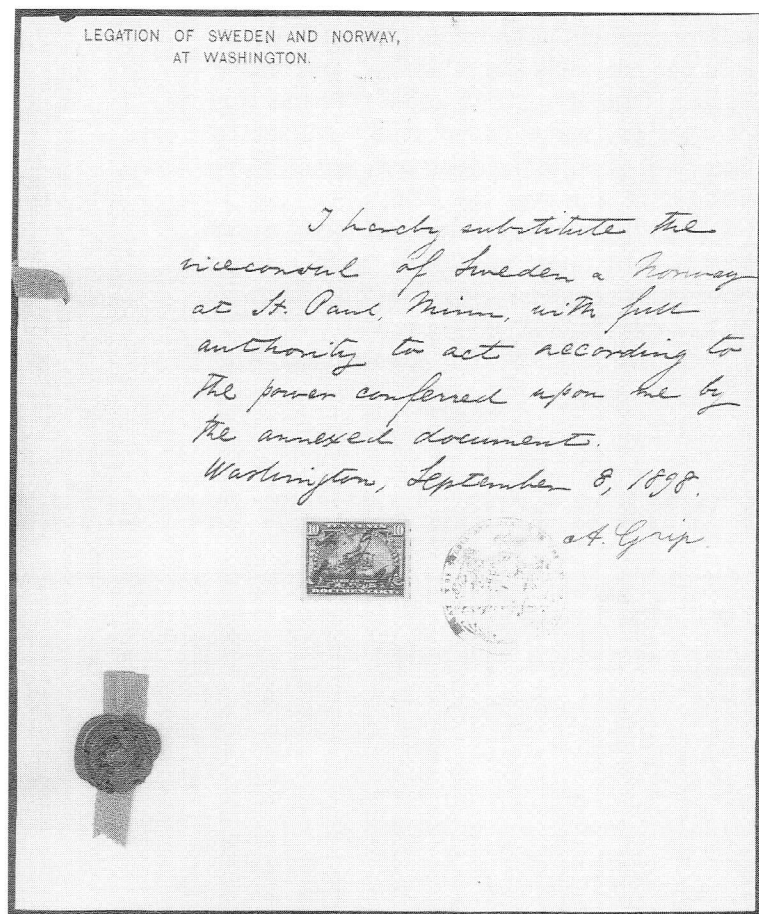


printed "LEGATION DE SUEDE ET NORVEGE" which fastens a small lavender ribbon to the document.

These Department of State documents were apparently done quite frequently; in this same group of documents is a similar one

A. Grip  
accredited to  
the U.S. as  
Envoy of  
Sweden and  
Norway.



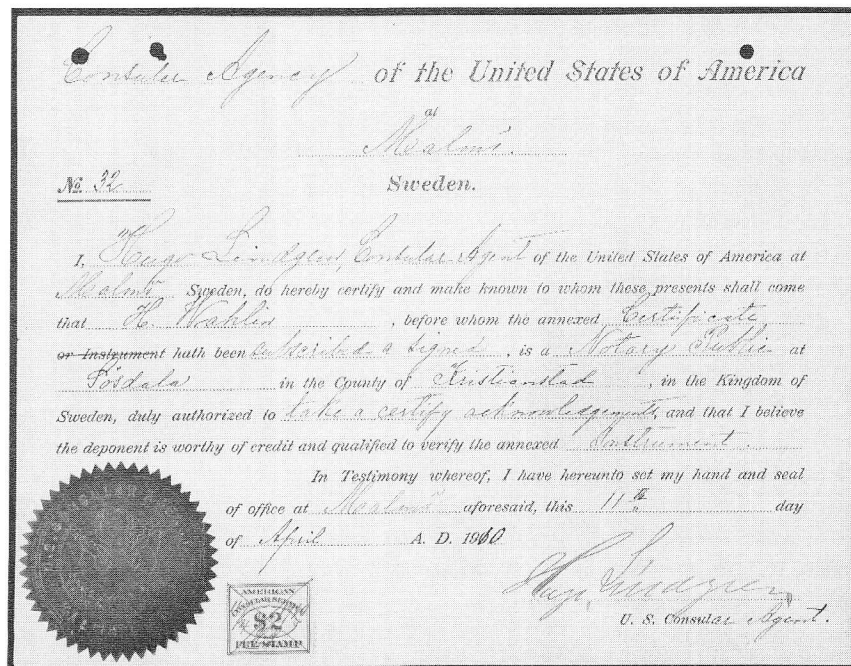
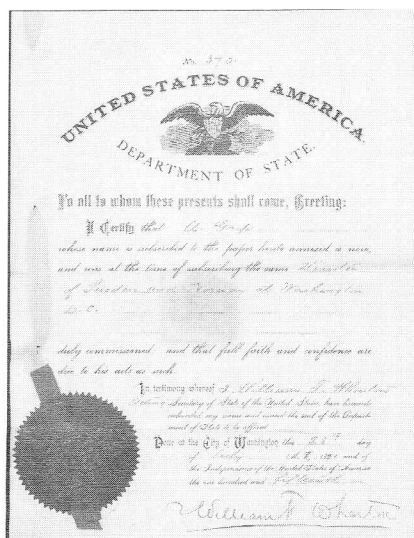


1898 document signed by A. Grip.

for A. Grip, dated 28 May 1890, and signed by William F. Wharton, Secretary of State. This one has no documentary.

Unstamped document similar to the first one.

1910 document with RK4.



Another group of documents have American Consular Service Fee Stamps and Foreign Service Fee Stamps:

One of these is from the Consulate Agency of the USA in Malmö, Sweden, dated 11 April 1910, and has a copy of RK4, pen cancelled in red, and with a red embossed seal from the Malmö consulate.

One of these is from the Consulate General of the USA in Oslo, Norway, dated 8 October 1940, and has a RK35, cancelled with a straight line date stamp and pen initials, and with a red embossed seal from the Oslo Consulate General.

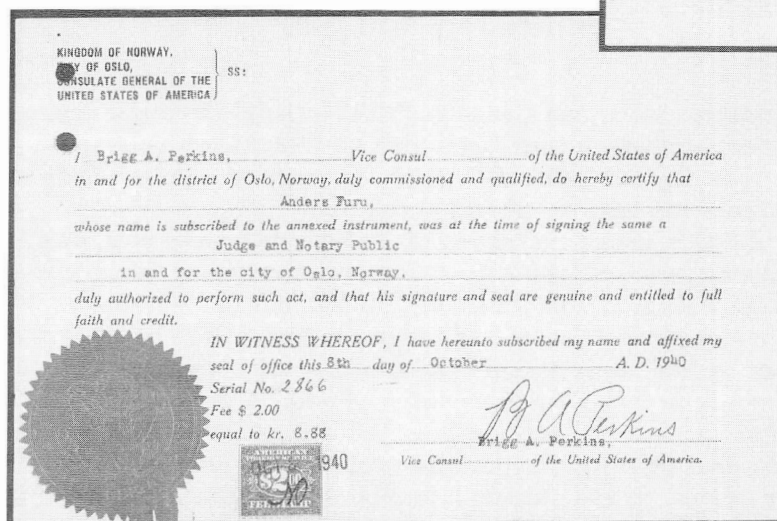
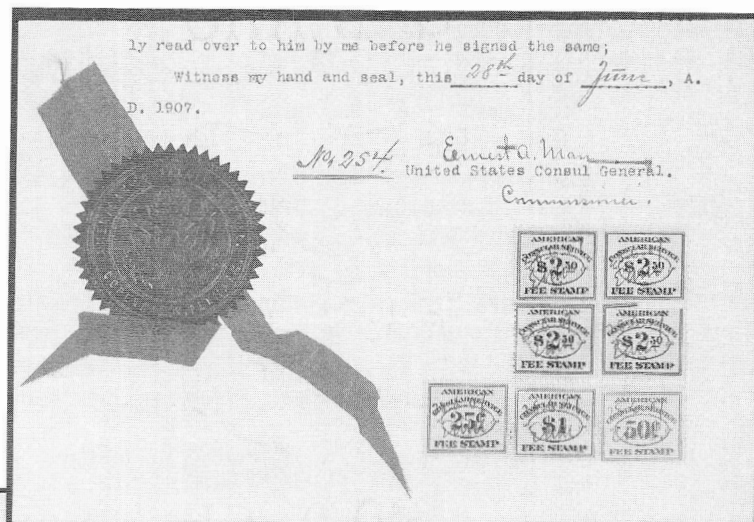
One of these, only a piece unfortunately, is from the American Consulate General in Copenhagen, and has copy of RK1, a copy of RK2, a copy of RK3, and four RK5, two of which are damaged. They are pen cancelled with initials and the date of 28 June 1907. There is an embossed red seal from the Copenhagen Consulate General.

One of these, only a piece, is from the Consulate General in Copenhagen, has a RK35, tied with a black circular cancel from the Copenhagen Consulate and tied with a straight line date of APR 8, 1931. There is a red wax seal tying a red and white thread and embossed with the signet of a Danish Notary Public in "Hafnia" (Latin for Copenhagen). Also on the piece is a colorless embossed seal of the American Consulate General in Copenhagen.

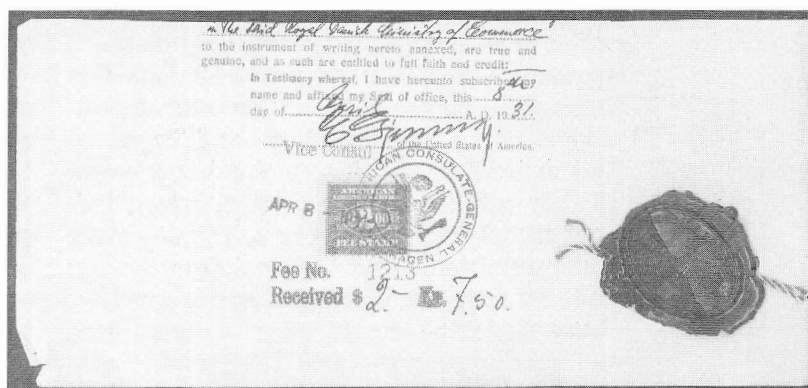


One of these, only a piece, is from the Consulate in Malmö, and has a RK4. This one is tied with a colorless embossed seal of the consulate and also has pen date and initials. There is an embossed red seal and ribbon from the Consulate as well.

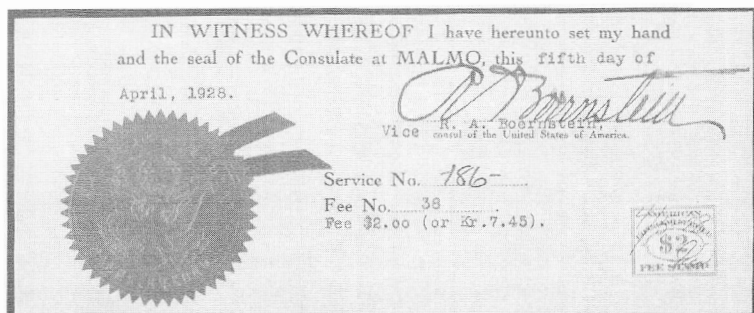
*RK1, RK2, RK3 and four RK5s used in Copenhagen.*



*RK35 used in Oslo in 1940.*



*RK35 used in Copenhagen in 1931.*



*RK4 used in Malmö.*

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## Cal-Rev July meeting

Ten members were in attendance when the gathering was called to order on July first at the Holiday Inn in San Francisco. The program was led by Joe Ross who had attended Stamp Show 2000 in London. He especially like the Revenue Society of Great Britain meeting as well as the exhibits.

Earl Stritzinger showed Pennsylvania Real Estate stamps. Early was recently presented with an Honorary life membership in the State Revenue Society for his outstanding work.

Jim Busse talked about Mexican bonds from 1895 to the 1920s. Hanspaul Hager showed the new Ramkema catalog of the Japanese Occupation of Indonesia during World War II. New member Mike McBride of Superior, Colorado, was welcomed into the fold.

Future meetings for Cal-Rev were set for September 23 at Filatelic Fiesta in San Jose, November 5 at Sacapex and December 2 at Penpex in Redwood City.

Jerry Lurie

## The Editor notes...

...that the area around Des Moines, Iowa, has begun to run out of telephone numbers. So another area code comes into us, but where? Surely not in the region that ran out of numbers. As a result your Editor's area code is changing to 641. The change will be mandatory in December. The change for telephone and fax numbers has been made in the masthead, so if you have cause to find my telephone number please remember to look in a recent issue of this magazine.

...that I receive Internet service through my local independently owned telephone company. They have just announced that they will be taking over as the service provider rather than passing it on to a long distance carrier in Des Moines they own along with a number of other independent telephone companies. So my e-mail address will change as well in October. At this time I do not know what it will change to. (This summer, this same telephone company rather than buying exchanges from GTE or US West and several cable TV systems has been burying new telephone lines in several surrounding towns and putting up new cable TV lines in Rockford and several other towns. Sounds like a roaring mouse.)

...that *The American Revenuer* was entered

in Canada's Fifth National Philatelic Literature Exhibition in Ottawa which was held May 6-7, 2000. We received a Vermeil award for the 1999 volume.

...that you might have noticed by now, we are going to fall short of our goal of as many pages of editorial content in six issues as we have had in ten previously. The cause is due primarily to a lack of readily usable articles. I receive and read a fair number of philatelic publications; additionally, I am an APS qualified literature judge and am active in judging a number of literature competitions (Stampshow later this week and Chicagopex in November). As result I see an increasing number of revenue articles appearing in other publications, usually written by ARA members, sometimes by ARA members who once regularly wrote for this publication. We would ask that before you send your revenue article to another publication, stop and consider sending it to *The American Revenuer* instead. Your article will be read by a larger audience (the ARA is one of the bigger specialist societies anywhere) and it will appear in a publication recognized worldwide as one of the finest specialized philatelic publications published today. Your society and your publication needs your support.

## Canadian Revenue Newsletter—January and March 2000

It would appear that two issues of the *Canadian Revenue Newsletter* has gotten past the Editor without comment. The newsletter, which normally runs eight to twelve pages, is

published by the Canadian Revenue Study Group of BNAPS. It is a well written, well edited and well presented publication printed unbound on 8.5 x 11 inch pages with

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holes punched for a three ring binder. Anyone interested in Canadian revenues would be well advised to join this group. Contact either the Chairman and Treasurer Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, MN 55101 or the Editor Chris Ryan, 569 Jane Street, Toronto, Ontario M6S 4A3.

The January issue contained part 4 of Chris Ryan's "From the Files of Revenue Canada: notes on the liquor stamps," "Private Perfins on Canadian Revenues: second addendum" by David G. Hannay, "Some To-

bacco Stamp Essays and Proofs, part 1" by John B. Harper, "Ontario's Gasoline Tax: 1925-1937, addendum" and "A Classification Scheme for the Excise Tax Meters" both by Chris Ryan.

The March issues presents "Are these Canadian Telephone Franks?" and "An Unusual Block of a Saskatchewan Electrical" by Mervin Woike and from Chris Ryan "An Illustrated Chronicle of Canada's Excise Stamp Tax on Matches, part 1" and "A Summary of Known Local Airport Departure Fees."

## **The Revenue Journal of Great Britain—March and June 2000**

The lead article in the March 2000 issue of *The Revenue Journal of Great Britain* is a look at "The Licensing of Hawkers and Peddlers in Great Britain" by Harry Dagnall. Like the special tax stamps of the U.S. one might argue that they are not really stamps, but they did collect tax. And just like in the U.S. the tax rate varied with the number of horses (or "Mule, Ass or other Beast") the peddler used to pull his cart or wagon.

Other articles are "The Revenue Stamps of Jersey in 2000" by Peter Mansfield, a continuation of "Colombia: The Documentary Revenues of Boyacá" by Alan D. Anyon, "Bangladesh: Motor Vehicle Tax Stamps" by Abdul Mollah and "GB: Armorial Bearings" by Lawrence R. G. Armitage.

The June 2000 issue makes its appearance post-Stamp Show 2000. The Revenue Society of Great Britain had a stand at the show and apparently were quite successful at promoting the collecting of revenue stamps. In addition to reports of the show, there is a major article by Editor Clive Akerman, "The Early

Revenues of Entre Rios" which is the first of the Argentinean provinces covered in his new catalog (reviewed in this issue of *The American Revenuer*). This is a major article and goes into much more depth than the catalog/handbook. Marshall Lipton also provides the reader with a look at "Mid 19th Century Negotiable Instrument Transactions between Great Britain and Canada."

In addition to the articles in each issue, Editor Akerman always has space devoted to "Notes & Queries" which can be just about any revenue stamps, and to reviews of books and other journals. It seems that Clive and I spend a considerable amount of time and space reviewing each other's publication.

If any of the subjects mentioned in this review interest you, you should consider membership in The Revenue Society of Great Britain. For information write to their Secretary, Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, UK or e-mail <rsgb.hall@talk21.com>.

## **Duck Tracks—Second Quarter 2000**

The Second Quarter 2000 issue of *Duck Tracks* presents the news that Washington, California and Oregon will issue state duck stamps in a triptych format. Each state will issue its own stamp with its separate design but the three will also be issued in a single sheet. The designs combine to form one continuous scene of birds (mostly wigeons, Canada geese and mallards) taking flight.

The winning entries of the 2000 Junior Duck Stamp contest are shown and the results of the society's annual state duck stamp poll was also announced.

*Duck Tracks* is published quarterly by the National Duck Stamp Collectors Society. Contact Anthony Monico, Box 43, Harleysville, PA 19438 for information.

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# Ernest C. Wilkens

## *Reflections on a life*

The search for pattern and meaning is what makes us human. There are patterns of how an engineer designs a machine, the way in which the stock market behaves, the way we measure the bottom line of a company, and how stamp collectors classify the objects that make up their collections. Ernie was an incessant searcher for pattern and meaning, fully human, full of life, whether as a broker on Wall Street, as an accountant, as a consumer of things cultural, or as a collector of government-issued pieces of paper acknowledging the payment of taxes or fees. They all had some meaning if only we could find it. That was Ernie's serious side. But there was a fun side, too.

Ernie was always the perfect host. On my visits to Norman Street there was always a hearty welcome for me and often exchange students who my family was hosting. There was lots of food and the run of the second floor for the guests. The exchange students also received good advice on how to cope with the city. A Dutch exchange student facing a rainy day in Manhattan was told that if the rain became too heavy, to stop into the Mercedes dealership and tell the salesman (with a little emphasis on his accent) that his father had sent him to look over the cars to pick out a graduation present. A somewhat naive French student during a visit in the years that the area around Times Square had fallen to a low point was advised to write a postcard home, "Dear mother, Having a wonderful time in Times Square." Ernie loved to tease.

During my visits there were also copious amounts of iced tea to lubricate the conversations into the wee hours of the morning. One might expect that our conversations were always philatelic, but that was certainly not the case. Ernie was a great conversationalist, his wide ranging interests informed by extensive reading and serious study. Ernie loved the early English church music of Orlando Gibbons and Thomas Tallis. And there were frequent occasions when Presbyterian hymnals were discussed. On a trip to Denmark I obtained a biography of Bishop Nicholas Grundvig, the Danish Lutheran hymn

writer and advocate of life-long learning. Of course, Ernie wanted a book written in Danish, so he could practice the Danish that he had learned! Whatever the subject, Ernie was sure to have an informed opinion. He often expressed the belief that film had taken a wrong turn when color and sound were added. Did he really believe that? I don't know because Ernie also loved to shock the listener. On one occasion that Ernie went to see a movie (with color and sound!) on which a fellow revenue stamp collector had decorated the sets. As he left the theater, I could see Ernie turn his head and say, perhaps to a stranger, "My, weren't the decorations of the sets marvelous." If that didn't actually happen, everyone who knew Ernie can imagine it happened.

It was in our shared interest in revenue stamps that I got to know Ernie best. I know of no greater Philatelist of my generation. Ernie's enthusiasm was infectious, his reasoning powers great, and that, coupled with broad collecting experience made him an expert researcher. I would have loved to see Ernie in a contest. The challenge: to place before him a pile of stamps and a specified time to develop a catalog listing of the stamps in the pile. The tools — nothing but a perf gauge, millimeter scale, watermark detector, protractor, and perhaps the Methuen color scale, but no published catalog listing. I'd put my money on Ernie to develop a catalog listing that was better, more insightful, than any previous published listing. He was that good. I know because I saw him in action! He was a serious student of philately.

In the Collectors Club Philatelist Ernie was described as having "a healthy impatience with shoddy performance and would not hesitate to give voice to his impatience." Several people in this room can certainly recall an episode at a stamp show held in the Armory on Fifth Avenue. A collector who rambled long on his recent revenue stamped paper acquisitions was told in rising tones "you know nothing, Nothing, NOTHING at all."

But even in philately there was enthusiasm and fun for Ernie. All who knew him



certainly heard him chant with the same gusto of a previous generation of collectors, "Stamps, stamps, we want stamps!"

I will miss our discussions into the wee hours, our hour-long phone conversations, and the letters that rambled over topics philatelic. Ernie's philatelic research efforts

are concluded, but his contributions will continue in those of us who he infected with his enthusiasm and drive to seek pattern and meaning in those scraps of paper we call stamps.

Ronald E. Leshner, July 26, 2000

### ***A friend of the New York Chapter***

Revenue philately has lost one of its greats. Ernest ("Ernie") Wilkens died Tuesday, June 13 at the age of 63. Ernie was a long-time member of the New York Chapter of the ARA, having joined in the mid 1960s. Ernie's major collecting interest was US taxpays, but he also had collections in many other areas: wines, RMs, proofs and essays among them. His knowledge of revenue philately, as well as the history of printing and engraving of US stamps and paper money, was encyclopedic. One veteran collector commented that he "knew more about the stamps in my collection than I did".

Ernie's enthusiasm was infectious. I can still hear his joyful call of "We want stamps! We want stamps!" He encouraged and inspired us to do more, both in seeking out material and researching tax rates and usages. He was quick to compliment good research and was always happy to share his considerable knowledge with others. His excitement over a new find was great.

We in the New York Chapter will miss him, his friendship and companionship enormously.

Terence Hines  
Joe Antizzo

## **Sherwood Springer**

***A leader in popularizing revenue stamps***

Sherwood Springer passed away about 4:00 a.m. PDT Saturday, July 1. He was eighty-eight years old.

We best knew Sherwood in the philatelic community for the ten editions of *Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues* that he published from 1962 to 1985. He was also active in the American Revenue Association for many years serving on the Board of Directors and writing for *The American Revenuer*.

He was also a big fan of science fiction and was a published author in many science fiction magazines.

I first met Sherwood about 1970 when I was just getting started as a stamp dealer. He took me under his wing providing encouragement, advice and wisdom. Upon graduating from high school, at a meeting of the Los Angeles chapter of the ARA, Ogden Scoville asked what I was going to do. I replied that I would like to be a stamp dealer, specializing in revenue stamps. Sherwood said "Why that's crazy! You can't earn a living dealing



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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.

AHRENS, GILBERT P. 5655, 3911 Phelps Road West, Suffield CT 06093. Proposed By Eric Jackson. US-Scott Listed.

CRAIG, WALLACE A. 5646, Box 3391, Fullerton CA 92834. Proposed By Eric Jackson. China, US-Proprietary.

CUNNINGHAM, KENNETH D. 5656, Box 1991, Pittsburg KS 66762. Proposed By Eric Jackson. US-Documentary, US-Documentary on Document, US-M&M, US-Proprietary.

FINSTROM, CARL G. 5653, 107 Winter East, Williamsburg VA 2318-1655. Proposed By Richard Friedberg. Christmas Seals, United States.

FREELAND, ROBERT S. 5652, Box 11152, Knoxville TN 37919-1152. Proposed By Ron Leshner.

US-1,2,3 Issues, US-Possessions, US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards, US-Scott Listed, US-Silver Tax.

GOZDOR, MICHAEL 5644, 111 Burt St, Tecumseh MI 49286. Proposed By Eric Jackson. Japan. US-1,2,3 Issues, US-Beer, US-Cigar, US-Liquor Strips.

HAMOODY, ALADDIN I. 5659, Box 19496, Baghdad, Iraq. Proposed By Eric Jackson. Canada-Cinderellas, Iraq, Middle East, Turkey, US-Cinderellas, US-Local Posts, US-Occupied Territories.

MAROUSKY, ROBERT T. 5648, 2720 Walton Dr., Ocean Springs MS 34564. Proposed By Richard Friedberg. Literature, Medicine Tax, US-1898 Cancels, US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards, US-Proprietary Cancels.

MCHENRY, KELLY 5650, 5736 Scenic Heights

### *Springer: author of well-known catalogs*

in revenue stamps." Things change, and today revenue stamps are one of the most popular areas in philately. A big reason why is the work that Sherwood did, paving the way and making it possible for myself and

others build upon his accomplishments. Thank you, Sherwood, for all that you did.

He is survived by his wife, Lydia, and his son, Kay Springer.

Eric Jackson

### *Memories of Sherwood*

Where have you gone, S.S.? Damn, I miss you already.

Your presence will always be with us...

Your good works will go on forever...

Your kindness and patience is remembered...

Your love of Philately will endure...

Your special feelings for taxpayers will be spread...

I will miss your holiday greetings which are original and humorous...

You made me feel good when I was down...

You showed me that life is more important than philately...

You prefer to talk about personal things than make a purchase,

You treat everyone as if they have bought a huge collection, not a few dollars worth!

You only let me stay several hours in your home, but you made it feel like the whole day...

You are a kindred spirit...

You even make your invoice tell a story.

When I feel "down," I know that I can call you for a "pick-me-up"!

You care—I want you and your family to know that all you customers, friends and acquaintances will miss you a HECK of a lot...

May God be with you...

Anonymous friend

Dr., Minnetonka MN 55345. Proposed By Eric Jackson. US-Scott Listed.

REYNOLDS, ROBERT A. 5654, 1124 Country Club Dr., Prescott AZ 86303. Proposed By Eric Jackson. Mexico, United States, US-Scott Listed. SPENCER, ERNST 5651, 62 Kaydeross Park Road, Saratoga Springs NY 12866. Proposed By Ken Trettin.

STOLZ, BOB 5658, 2501 Galleon Place, San Leandro CA 94577. Proposed By Eric Jackson. US-Scott Listed.

TOPPER, JONATHAN 5645, PMB 237, 8524 Highway 6 North, Houston TX 77095. Proposed By Secretary.

TRUPIANO, RAYOMOND 5647, 22720 Lilac St., Farmington MI 48336-4243. Proposed By Richard Friedberg. North America, Worldwide.

UNGER, MORTIMER 5649, 10048 Diamond Lake Road, Boynton Beach FL 33437. Proposed By Eric Jackson. US-Documentary Cancels, US-Proprietary Cancels, US-Scott Listed.

WASHLER, ALAN 5657, 12843 Castle George Drive, San Antonio TX 78230. Proposed By H. J. W. Daugherty. US-Cinderellas, US-Financial Documents, US-Revenue Stamped Paper, US-Special Tax Stamps, US-Stamps on Documents

### Deceased

0003 BOBO, JOHN S

0399 SPRINGER, SHERWOOD

### Resigned

5479 EATON, JOSEPH P

5410 HATHAWAY, JACK

3747 KWIATKOWSKI, RON

### Moved, left no forwarding address

3955 HAUBRICH, ROBERT W

4652 WILDEY, RICHARD (RICK) A

### Address changes

ADAMSON, ROBERT E JR 4210, 1801 Patriot Colony Dr., Williamsburg VA 23188

BALL, MICHAEL A 5387, 610 E 4th St., Royal Oak MI 48067-2802

BIEDA, EDWIN E. 5596, 37147 N. Adelphia, Waukegan IL 60087-3322

BIGLIN, DUANE O 5126, 241 Pingree Dr., Worthington OH 43085-4051

BUCKLES, JOHN 5501, 4430 138 Ave. SE, Bellevue WA 98006

DOLENTE, RAYMOND 4565, 14006 Trouville, Tampa FL 33624

ELLWANGER, F R JR 1411, 150 NW 29th Place, Pompano Beach FL 33064

KEMP, RICHARD F 4282, 8 Snowberry Ct., Orinda CA 94563-1308

LANGE, WILLIAM E 5123, 800 Tonawanda St, Buffalo NY 14207

MACKLEM, WILLIAM A 5005, 31 Lake Shore Dr., Daphne AL 36526

MARIER, VINCENT 1846, 1956 Skillman Ave. W, Roseville MN 55113

MAUS, ALBERT F 653, 12225 Darkwood Rd., San Diego CA 92129-3780

OLSSON, AXEL K 5550, #64 0 100 Baylor Ave., Winnipeg MB R3T 3K1, Canada

SCHELLDORF, JAMES C 5118, c/o Suffield Philatelics, Box 621, Astor FL 32102

STEGALL, RONALD 5607, 1833 Courtyard Way E102, Naples FL 34112

TROWER, PAUL 1363, 1230 Wilmore Rd., Memphis TN 38117-5956

## Library Notes

The authors of *The Battleship Desk Reference* recently donated a copy to the ARA library. It looks like it will be a very helpful

publication. It has been assigned call number A-868 under US Cancellations.

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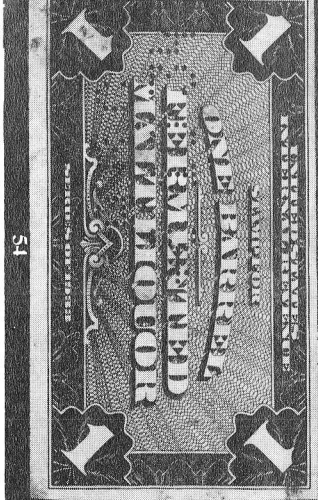
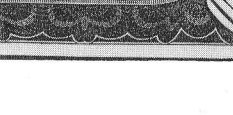
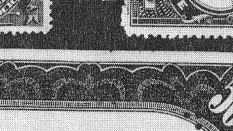
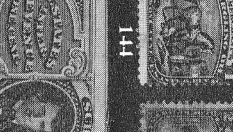
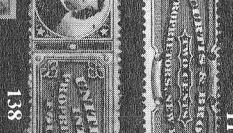
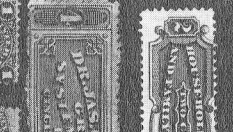
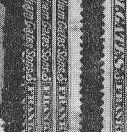
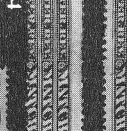
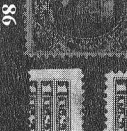
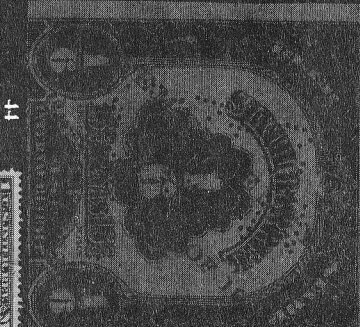
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111	RO144d F	35.00
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113	RO165b F repaired including pieces added at upper left and lower right PHOTO	425.00
114	RO166c F-VF filled thin, short perf PHOTO	55.00
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121	Private Die Medicine RS4d type 2, F-VF light toning	40.00
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176	TC654a VF crease & thins	3.00
177	TC655a F-VF creases	5.00
178	TC754a F-VF crease	2.00
179	Snuff TE137 F-VF wrinkles, light stain	6.00
180	TE609a F crease	8.00
181	TE635a VF creases, margin nick	3.25
182	TE705b F crease	2.75
183	TE729b F	2.50
184	TE735a F-VF small faults	2.50
185	TE760a F-VF tiny margin tear	3.00
186	TE796b F corner crease	2.50
187	TE841b F	3.50
188	TE913b F-VF	2.50
189	TE950a VF thin PHOTO	10.00
190	TE962a F clipped vertically as always PHOTO	22.50
191	Customs Cigarettes TAC27* VF PHOTO	6.00
192	Cotton Order IG5 F-VF	1.75
193	Food Order Kent County, Michigan, 25c purple, VF PHOTO	-----
194	2G7 unused, VF	1.50
195	PUERTO RICO Documentary, R6 handstamp Specimen overprint, F PHOTO	-----
196	COLLEGE STAMPS Bryant, Stratton & Co., Type III, VF crease PHOTO	-----

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197	Bill Stamps, FB12 F	35.00
198	FB53 F	20.00
199	FB54 F-VF	20.00
200	Electric Light Inspection, FE9 VF	9.50
201	FWM49 F-VF PHOTO	65.00
202	FWM62* F-VF	10.00
203	FWS6* VF PHOTO	25.00
204	FX70* F-VF PHOTO	95.00
205	FX98a* pair, VF	4.00
206	FX99a* pair, VF	5.00
207	FX106* F-VF	9.00
208	FX116* F-VF	12.00
209	FX123* VF	15.00
210	FX125* F-VF	12.50
211	FX127 VF short perf	25.00
212	FX137a* pair, F-VF	15.00
213	Cigarettes, Brandon #C272* F	-----
214	C273* F-VF	-----
215	C275* VF	-----
216	C277* F	-----
217	C280* F	-----
218	C281* F-VF	-----
219	British Columbia, BCL11 VF couple short perfs	10.00
220	Manitoba, ML3 F	25.00
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**Afghanistan revenues wanted.** On or off document for catalog project. Also need airport departure tax issues especially from Afghanistan and Iran, as well as Iran revenues. Gordon Brooks, Box 396, Station N.D.G., Montreal, Quebec, Canada H4A 3P7. \*1579\*

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RF material. All RF or RU material is wanted. Richard Lesnewski, 1703, West Sunridge Drive, Tucson, AZ 85737. \*1581\*

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**Wanted: Cayman Islands** revenue stamps, revenue documents and covers, postal stamps used fiscally. Hohn Seidl, 4324 Granby Way, Marietta, GA 30062. <jseidl@dc.com> \*1584\*

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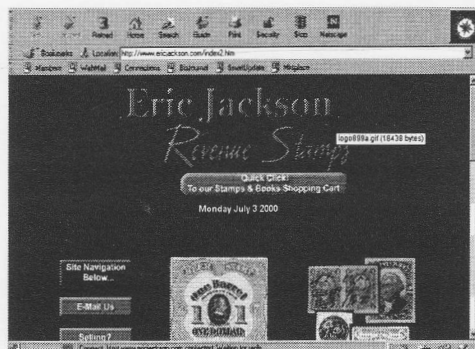


# We Just Aquired The Sherwood Springer Collection. It's Gigantic.

We've just purchased the largest holding of Revenue material to come on the market since the Joyce collection. We're now unpacking the Sherwood Springer Collections and Inventory from about 50 cartons! It consists of United States Revenue, Telegraph and Local Post Stamps, with especially strong areas of Match and Medicine stamps, Taxpaid Revenues, and Locals. There is also a nice stock of Canada Revenues and Taxpays.

Springer was best known as the editor and publisher of *Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues*. He was an authority and dealer on U.S. Revenue and Local Post stamps for well over 50 years.

Obviously, it will take many months to integrate this material into our inventory. Collectors should visit our website on a regular basis, watch our auctions in *The Ameri-*



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*can Revenuer*, on our website and on eBay, obtain our pricelist and visit us at shows, especially the upcoming BALPEX and Fall 2000 ASDA Postage Stamp Mega Event in New York.

Meanwhile, we are proud that Sherwood Springer's family selected us to disperse his vast holdings. Once again, it assures you that our stock in this field is without compare.

**While They Last! Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues.** 1985, 10th edition, card, 64 pages, illustrated and priced catalogue, covers cigars, small cigars, snuff, tobacco, tobacco strips, process butter, oleomargarine, mixed flour, filled cheese, snuff specimens, and express labels. \$9.50 postpaid

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