



# The American Revenuer

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**T**his cancel was used by the  
Oneida Community in Vernon, New York.  
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♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**JANUARY-FEBRUARY 2001**

Volume 55, Number 1  
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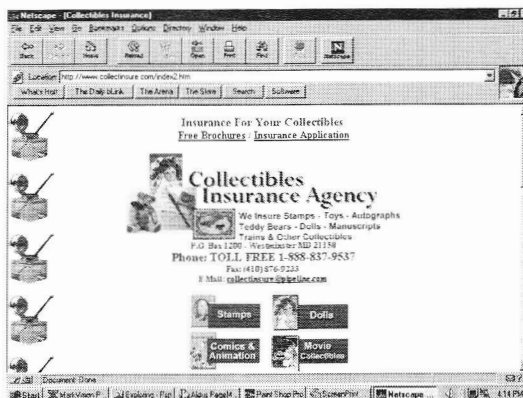
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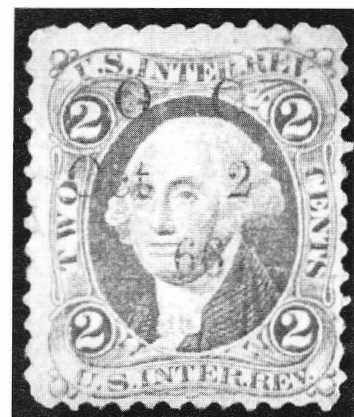
# Stamps of the Oneida Community



**Figure 1.** Type 1 cancel on a 2¢ blue Proprietary, Scott R13c.



**Figure 2.** Type 1 cancel, inverted, on a 2¢ blue Proprietary.



**Figure 3.** Type 2 cancel on a 2¢ U.S.I.R., Scott R15c..

by Michael J. Morrissey, ARA

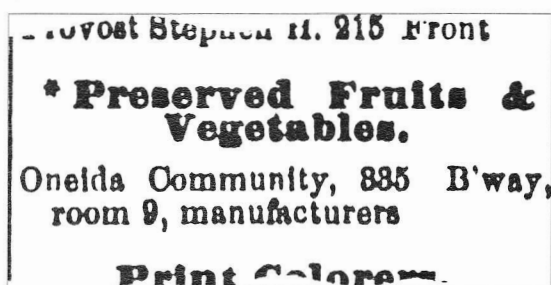
One of the great challenges confronting students of our Civil War revenue stamps is that of identifying the precancellations which were imprinted onto the stamps in a letterpress, primarily by the manufacturers of proprietary products. This is especially true for a spare set of initials and maybe a date are usually the only clues to the identification of the particular proprietor. Literally

thirty years now to identify such proprietary precancels and I believe I have achieved a level of success.

In researching through old city business and commercial directories, patent medicine books, bitters bottle books, playing card collecting books as well as commercial periodicals carrying contemporaneous advertising I have had occasion to solve some of these mysteries that seemed impossible to be worked out.

I have long noted First Issue stamps imprinted with the initials "O.C." and the date "Oct 2 66" or "Nov 2 66" in the three lines (See Figures 1 through 3). Conventional wisdom would have us attribute such precancels to the Dayton, Ohio, patent medicine firm of Oliver Crook & Co. which used a rather imposing 4¢ black private die stamp between Spring 1869 and late 1875 when Crook sold out to S. N. Smith & Co., also of Dayton. After all, O.C. could stand for Oliver Crook!

There were, however, several problems with this thesis. Crook, who was born in 1818, practiced medicine from his arrival in Dayton in 1856 through at least 1867 without any hint of being in the patent medicine business. The Dayton City Directory's first indication of the entrepreneurial skills of Crook are in the 1868--1869 edition in which "Crook, Oliver & Co., Proprietors of wine of tar and Dayton safety bridle bit" appears,



**Figure 4.** An entry from Trow's Commercial Directory for New York City, 1866--1867 edition.

thousands of firms and individuals across the country and even foreign firms marketing their products here were subject to the tax. Many such firms were so small or short-lived that little if any evidence that they ever existed can be found today.

I have made a concerted effort for over

# The Circular.

PUBLISHED WEEKLY

BY THE ONEIDA AND WALLINGFORD COMMUNITIES.

NEW SERIES. MOUNT TOM, MONDAY, JANUARY 22, 1866. VOL. II., NO. 45.

POST-OFFICE ADDRESS,  
THE CIRCULAR, WALLINGFORD, CONN.

## TERMS.

FREE TO ALL. THOSE WHO CHOOSE TO PAY  
MAY SEND ONE DOLLAR A YEAR.

GEORGE W. NOYES, EDITOR.

Non-paying subscribers, wishing to have the CIRCULAR sent to them the coming year, will please to notify us by letter or otherwise, before the 15th of March next, at which time we shall adjust our mail-book for the ensuing volume.

## NEW PROTECTIVE SYSTEM.

TOW that the war is over, and the attention to the arts of

tion in securing a market for our goods, and finally in superseding with them the use of foreign traps in the hands of American trappers. In the case of certain descriptions of ladies' leather bags and satchels, on the other hand, we are informed that the Community manufacture of them is likely to be interfered with, and for the present arrested, by the importation of foreign goods at a rate lower than we can produce them.

The conclusion which we draw from the premises before us is, that a high protective tariff will not prevail, because it is opposed to the sentiment of freedom and unity that is in the hearts of all men.

who are intelligent and interested partners, can certainly equal them in efficiency.

Thus from every point of view, the solution of the questions which now perplex people about protection, free trade, the relations of labor and capital, cheap subsistence, the organization of industry and the solidarity of nations, is found in Communism. The Americans do not go to Europe for their ideas, but strike out new ones for themselves. If prairies are to be reaped they do not cling to the old hand-sickle, but invent the reaping-machine. By machinery the old sewing

with the address of 239 ½ Third Street. Crook continued in the patent medicine business with several different individuals at various locations in Dayton until the sell-out in 1875. There is thus no evidence whatsoever that Crook was selling patent medicine in 1866, the date in the precancels.

Furthermore, the wine of tar was a bottled potion reputed to resemble wine, hence the name. A 4¢ stamp implies that it was in a uniform size bottle and invariably sold for more than 75¢, but not more than \$1.00 thereby requiring 4¢ in tax. In all probability it sold for an even \$1.00 during the six years that Crook was proprietor. Thus 2¢ stamps are hard to explain. One would expect to find 4¢ stamps. Furthermore, where was the "& Co." in the cancel? Clearly, it was merely "O.C." The case was clear, these were not Crook cancels.

Another clue would help solve the problem. The earliest date found of the O.C. stamps was October 2, 1866. On October 1, 1866, canned goods which had previously been subject to an ad valorem tax, fell subject to the proprietary stamp tax law for the first time. the new statute read as follows:

For and upon every can, bottle or other single package, containing meats, fish, shell-fish, fruits, vegetables, sauces, sirups, prepared mustard, jams or jellies contained

therein and packaged or sealed, made, prepared, and sold, or offered for sale, or removed for consumption in the United States, on and after the first day of October, eighteen hundred and sixty-six, when such can, bottle, or single package, with its contents shall not exceed two pounds in weight, the sum of one cent (\$0.01).

"When such can, bottle, or other single package, with its contents, shall exceed two pounds in weight, for every additional pound or fractional part thereof, one cent (\$0.01)."

My conclusion was that I should be looking for a canned food company. The only one listed by Scott was Thomas Kensett & Co. of Baltimore, Maryland, famous for Scot RP1, but obviously there were numerous other firms that never opted for a private die. I kept all of this in the back of my mind as I continued to peruse sources periodically.

The breakthrough came when I was able to obtain microfilm copies of Wilson's Business Directories for New York City.

There in the 1866-7 edition was the entry for Oneida Community shown in Figure 4. But just what was Oneida Community and where was it located? If it were truly a "community" it surely would not be located at 335 Broadway in New York City.

I recalled that Oneida was an upstate New York County, a history of which I seen in a

**Figure 5.** The banner and masthead of The Circular for January 22, 1866.



local genealogical library some years before. Trudging off to the library one afternoon I was able to locate the volume, a *Description Work on Oneida County, New York* edited by David Wager, published by The Boston History Company in 1896.

### COMMISSION BUSINESS.

#### PROGRAMME OF THE O. C. AGENCY.

The Oneida Community has established a permanent business Agency in New York city for its own convenience. Through that Agency it buys most of the goods that it requires for consumption and for its manufactures. Through that Agency it also sells most of its productions. The buying and selling thus transacted amounts to more than \$50,000 this year. This business brings the men of the Agency into acquaintance and favorable relations with many dealers and with a great variety of markets. It is obvious that their position may enable them to buy and sell advantageously for other parties, as well as for the Community. The business character of the Community is known extensively, especially to the readers of the CIRCULAR, and may offer guarantees and inducements that cannot always be found in ordinary commission houses. In consequence of this state of things the Agency is receiving from time to time such letters as the following:

Baldwinsville, Mass., Jan. 14, 1866.

BROTHERS OF THE AGENCY:—Being a reader of the CIRCULAR, a lover of men, and a trapper by profession, believing you to be lovers also, and trusting, as all lovers are, I make bold to ask you

had been established in about 1865. The Oneida, New York, and Wallingford, Connecticut, Communities published a newspaper called *The Circular* and in the January 22, 1866, edition announced the opening of a New York City Sales Agency to market their preserved produce (See Figures 5 and 6). The advertisement illustrated here in Figure 7 is from the same edition of *The Circular*. As can be seen, they marketed many different products, which they made, through their New York Agency in order to sustain the community.

Another interesting article in the same newspaper covered a cheese-makers' convention and was datelined O. C. Jan. 15, 1866, and is illustrated here in Figure 8, thus proving that the Oneida Community was occasionally referred to merely by its initials, just as in the cancellations on the stamps shown in Figures 1 through 3.

The stamp tax of preserved fruits and vegetables was repealed on March 1, 1867, a mere five months after it had begun, thus accounting in some measure for the scarcity of these precancellations. By 1880 the Oneida Community itself had desolved into a joint stock company housing five separate manufacturing entities with the stock

Figure 6. The announcement of the O. C. Agency's opening in New York City

There a brief history revealed that the Community was founded in the town of Vernon, New York, in 1847-1848 by a group called Religious Perfectionists under the leadership of John Humphrey Noyes. The Community was indeed a communist organization in the purist sense (though certainly not of the Godless variety) and practiced self-sufficiency.

Soon after the Community formed, a member named Henry Thacker Logan began cultivating apple, pear, peach, cherry and plum trees. He also planted strawberries and raspberries. Soon, however, the peach, cherry and plum tree experimentation ended due to the rather severe winters of the region.

Those fruits that he was able to successfully cultivate were undoubtedly among the taxable canned goods, which were marketed from their New York City Sales Agency that

**ONEIDA COMMUNITY AGENCY,**  
 No. 335 BROADWAY, ROOM 45,  
**NEW-YORK.**  
DEALERS IN  
**SEWING & MACHINE SILKS**  
 AND SEWING-MACHINE NEEDLES.  
**Agency for the Sale of**  
**NEWHOUSE'S STEEL-TRAPS,**  
 TRAVELING-BAGS AND  
**PRESERVED FRUITS.**  
**Subscriptions received for The Circular.**

Figure 7. An O.C. Agency advertisement of January 1866.

therein held by the former Community members.

John Humphrey Noyes, founder of the Oneida Community, died in 1886.

Oneida is, even today, recognized as a name brand in the manufacture of fine quality tableware.

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### CHEESE-MAKERS' CONVENTION.

O. C., Jan. 15, 1866.

THE cheese-factory system, inaugurated but a few years since, has been a surprising success, and affords an excellent illustration of the advantages of combination. Cheese-factories are now in successful operation in a number of States; and in the central part of New York, where the new system was first introduced, a single township sometimes boasts of several factories. Statistics are abundant, showing that no farmer can afford to make cheese in the old style, who is so fortunate as to reside within two or three miles of a cheese-factory. Factories succeed in making cheese of better and more

**Figure 8.** The dateline of this article from *The Circular* referring to the Oneida Community as merely "O. C."

## George W. Laird U.S. private die proprietary revenue stamp found on experimental silk paper

by Paul Weidhaas, ARA

I recently acquired a copy of the 3¢ black George W. Laird U. S. private die proprietary revenue stamp. At first glance, I thought it was printed on old paper, Scott RT15a. A careful inspection with a glass revealed what I thought to be two blue silk threads on the reverse. Could this be a new experimental silk paper variety?

I dutifully submitted the stamp to the American Philatelic Expertizing Service, in hopes that my opinion would be confirmed. It was. Certificate 130867 dated February 7, 2001, opined that the stamp is a previously uncataloged Scott RT15 on experimental silk

paper, used, with a thin spot, and genuine.

That such could be found was forecast by Richard R. Riley in an article in these pages over a quarter century ago (1974; 28:176). Dr. Riley listed RT15 as one of five examples of private die perfumery stamps which were first printed about the time that the supplies of old paper were about to become exhausted, when initial printings might well have been on experimental silk paper.

As a bonus, this label stamp has a pronounced double transfer in the bottom lettering, identifying it as position 14 from a sheet of 20.

## To the Editor...

### Mike Mahler's catalog

Congratulations on the magnificent *A Catalog of US Revenue-Stamped Documents of the Civil War Era*, by Mike Mahler. This certainly will be a classic in the field, along with *The Boston Revenue Book* and Mike's earlier *US Civil War Revenue Stamp Taxes*. I had to review it the day I got it and pull out my own collection for comparison. Since then I've studied it more carefully. It puts the entire field in perspective in terms of scope, relative scarcity, and knowledgeable research on specific categories and documents.

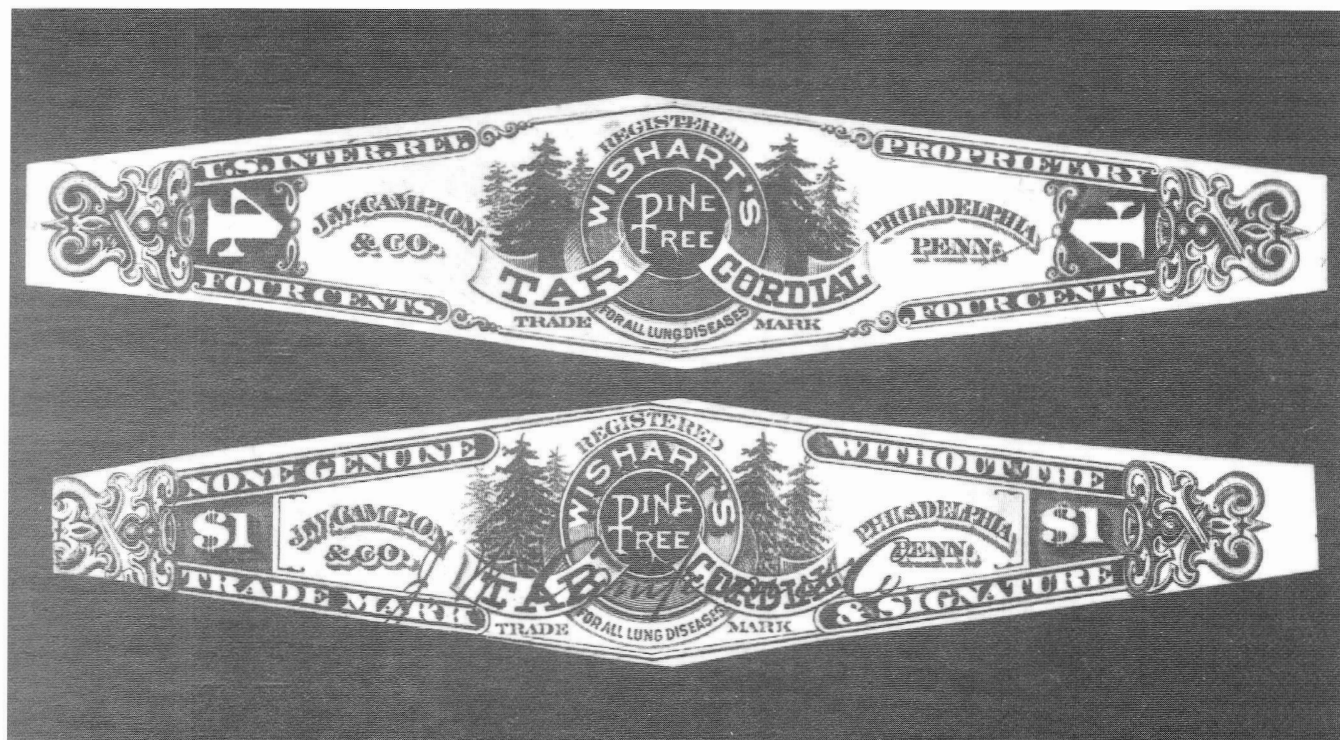
It solved several problems for me: why my American Express stock certificate had a 5 cent Foreign Exchange (taxed under certificate-general as an unincorporated company); why my County of Scott bond had a 25 cent Certificate (taxed at the Inland Exchange rate); and so on.

Thanks to Mike and the American Revenue Association for publishing this gem.

Gary Giroux, ARA

[*The Catalog is available from many philatelic literature dealers or directly from the ARA, retail price \$45.*]

# The J. W. Campion & Co. facsimile label



**Figure 1.**  
(Top) The J.W. Campion & Co. private die U.S. Internal Revenue stamp. (RS48).  
(Bottom) The J.W. Campion & Co. facsimile label.

by Andrew P. Ferry, ARA

When the stamp tax on proprietary medicines was repealed, effective July 1, 1883, many of those manufacturers of proprietary medicines who had arranged with the federal government for use of private die stamps were displeased (the money saved by not having to pay the tax aside) by the prospect of having to discontinue their use. The stamps had served them for years as advertising media and as agents that discouraged imitation of product and packaging by competitors.

Some of these proprietors had their private dies modified, usually by eliminating the words "U. S. Internal Revenue" and by removing denominations of value. Labels of this type closely resembled the revenue stamps. In other instances, more extensive alterations were made, so that although features seen in the revenue stamps are

present, the labels bear only passing similarity to them. In still other cases, new designs bearing little or no resemblance to the revenue stamps were introduced.

The J. W. Campion private die medicine stamp (Figure 1, top) was first issued in the fall of 1875 (Toppan, Deats and Holland, 1899). The final printing came on November 13, 1882, from the Bureau of Engraving and Printing. These die cut stamps (Scott RS48) were used as cork seals on the firm's chief product, *Dr. Wishart's Pine Tree Tar Cordial*.

Holcombe mentions two other proprietary medications of the Campion firm, *Dr. Wishart's Great American Dyspepsia Pills*, and *Dr. Wishart's Worm Sugar Drops* (Holcombe, 1938). I have also seen containers that held two other Wishart proprietary medications. One was a small bottle that probably dates to the 1860s. The words "TRADE" and "MARK" appear above and be-



low, respectively, the usual embossed pine tree. The bottle also bears the following embossing: "Dr. L.Q.C. / Wishart's / Pine Tree / Pile Salve." This is followed by "PHILADA. / PENNA. USA." The word "TAR" does not appear in the name of the medication, nor is there any mention of the Campion firm on the bottle. This bottle probably antedates the acquisition of the proprietary business from the estate of the late Dr. Wishart, which Holcombe says occurred late in 1874 or early in 1875 (Holcombe, 1938).

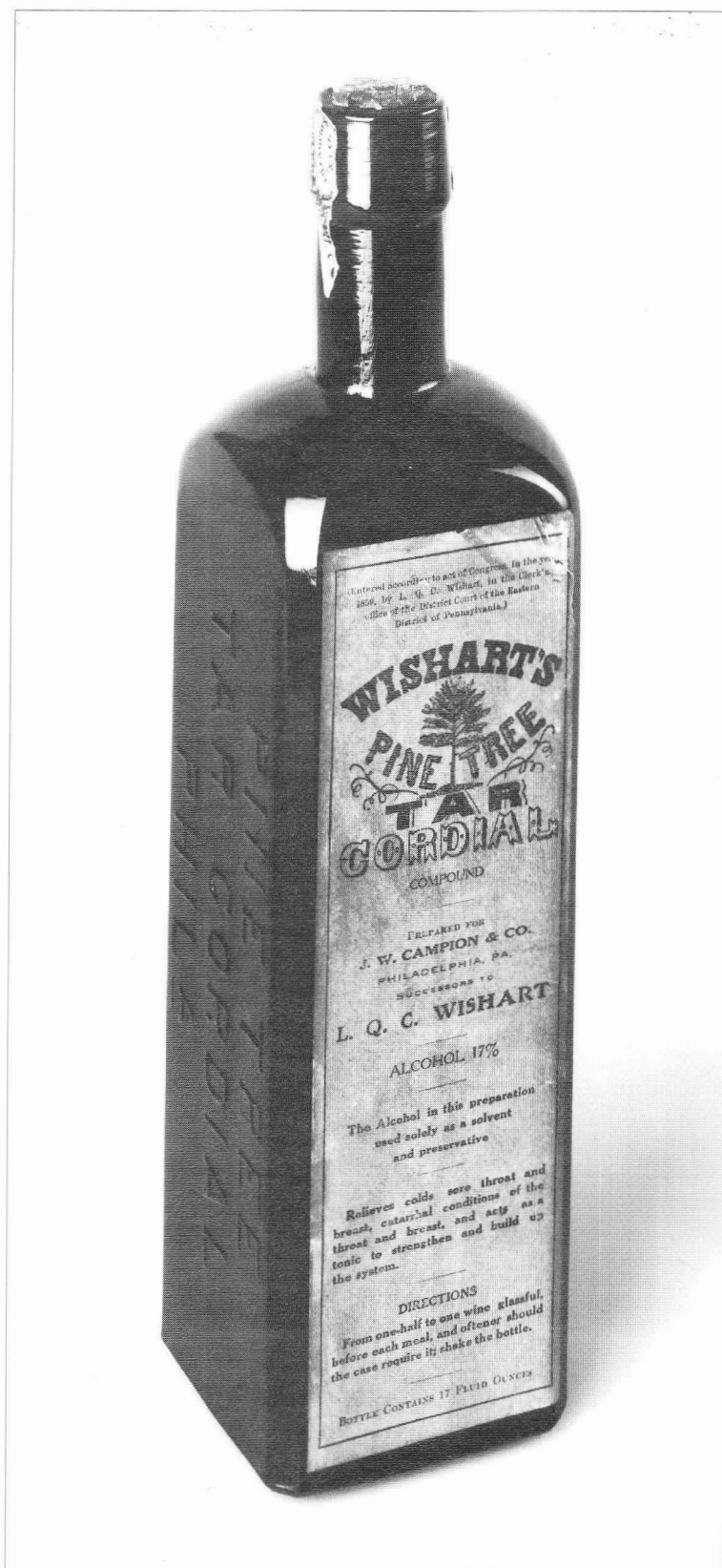
The other container I have seen for a product bearing Wishart's name that Holcombe did not mention is a box for plasters. It is of the usual size for a plasters box and is probably from the 1890-1910 era. The inscription on the front is as follows: "L.Q.C. Wishart's / Pine Tree / Tar Plaster / for Sale by / J.W. Campion & Co., / Philadelphia."

After repeal of the stamp tax on proprietary medicines became effective on July 1, 1883, the Campion firm introduced a facsimile label to take the place of the revenue stamps that had been used as cork seals on bottles of *Wishart's Pine Tree Tar Cordial*. The facsimile labels are scarce. One of the very few I have seen is illustrated at the bottom of Figure 1.

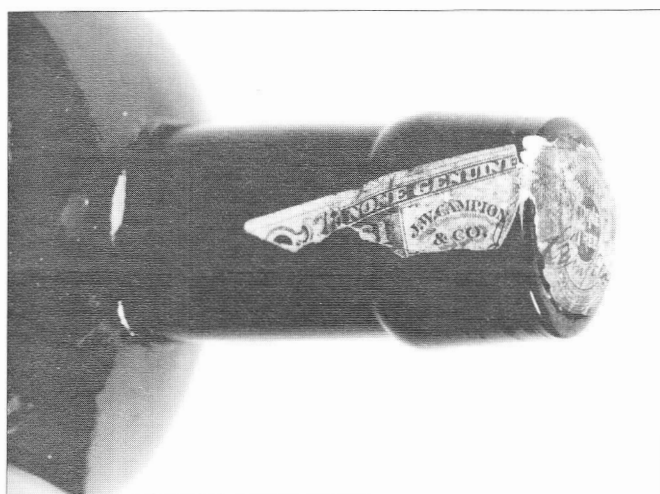
These die cut labels are lithographed in black. The design closely resembles that of the revenue stamp. Vertically, the label's design measures 19 mm. The horizontal diameter of my copy can't be measured accurately because the plane of the die cut enters the design on the left. Holcombe gave the horizontal diameter as 92 ½ mm (Holcombe, 1944).

The horizontally disposed denomination of value ("4") of the stamp has been replaced by the vertically arrayed "\$1," which indicates the retail price of a bottle of *Wishart's Pine Tree Tar Cordial*. In the upper left marginal label, "U. S. INTER. REV." has been replaced by "NONE GENUINE." In the upper right marginal label, "PROPRIETARY" is now "WITHOUT THE." In the bottom left marginal label, "FOUR CENTS" has been supplanted by "TRADE MARK." And in the bottom right marginal label, "FOUR CENTS" has been replaced by "& SIGNATURE." Traversing the facsimile label horizontally is the facsimile signature, "J. W. Campion & Co."

Apart from these differences, Holcombe advised that the features of the facsimile la-



**Figure 2.** Labeled bottle of *Wishart's Pine Tree Tar Cordial*. Although the bottle has been opened, the facsimile label that served as a cork seal remains in place, over the cork and down the lip and neck of the bottle.



**Figure 3. A:** Center and left side of the facsimile label, in situ. **B:** Center and right side of facsimile label, in situ.

bel are "... otherwise identical to stamp." (Holcombe, 1944) But there are (Figure 1) other differences. For example, (1) in the stamp, the pair of marginal labels at the top are connected to each other by a double-lined ornament ending in a scroll that abuts the medial termination of the marginal labels (near the period in REV., and near the first P in PROPRIETARY). A similar arrangement obtains with respect to the bottom pair of marginal labels: in the stamp, they are connected to each other by a double-lined ornament ending in a scroll near the S in CENTS in the bottom left marginal label, and near the F in FOUR in the bottom right marginal label. These four scrolls are absent in the facsimile label; (2) in the stamp, the fine, outer line of color investing both of the upper marginal labels ends in a sharp curl (near the U in U.S., and near the Y in PROPRIETARY, respectively). In the two bottom marginal labels, two such curls are present. But in the facsimile, the lines investing the marginal labels do not exhibit terminal curls; (3) in the facsimile label an ornament in the form of a bracket is present immediately lateral to "J.W. CAMPION / & CO." and immediately lateral to "PHILADELPHIA / PENN." In the revenue stamp, these bracket-like ornaments are not present; and (4) in the revenue stamp, the irregular tablets with a hatched ground on which the numeral 4 is situated are bordered by an ornament both medially and laterally. In the facsimile label, the tablets bearing the notation \$1 have no ornament at their medial ends.

The bottle of *Wishart's Pine Tree Tar Cordial* shown in Figure 2 dates from circa

1905-1910. Although it has been opened, much of the facsimile label and contents remain. The bottle was designed to contain 17 fluid ounces. It is dark amber-brown and about 9  $\frac{3}{4}$  inches tall. Embossing is present on three sides: on the right, reading down, is "L. Q. C. WISHART'S." On the left, reading down in three lines, is "PINE TREE / TAR CORDIAL / PHILA." On the back of the bottle is a depiction of a large pine tree, above which appears the word "TRADE," and beneath which is "MARK."

Much of the fine print on the label may be illegible in reproduction. Above the large graphics that give the product's name is the announcement, "(Entered according to act of Congress in the year / 1859, by L.Q.C. WISHART, in the Clerk's / office of the District Court of the Eastern / District of Pennsylvania.)."

The dominating features of the bottle label are the illustration of a pine tree and the name of the product, "CORDIAL" being followed in much smaller print by the word "COMPOUND." This is followed by the advice that this medication was, "Prepared for / J.W. CAMPION & CO. / PHILADELPHIA, PA./Successors to / L.Q.C. WISHART.

Beneath this it is stated that the medicine contains 17% alcohol, the sole purpose of which was to serve as a solvent and preservative.

The therapeutic claims for the product were relatively low key (and jumbled): "Relieves colds sore throat and breast, catarrhal conditions of the throat and breast, and acts as a tonic to strengthen and build up the system." The directions advise the user to take,

"From one-half to one wine glassful, before each meal, and oftener should the case require it...."

The manner in which the cork seal was applied is shown in Figure 2. Figure 3A demonstrates in detail the features of the left side and the center of the facsimile label. Figure 3B depicts the right side of the facsimile label and, again, its center. In his classification of facsimile labels, Holcombe assigned the Campion label No. I-14 (Holcombe, 1944). Springer designated it as 48M1 (Springer, 1974).

### ***The final years of J.W. Campion & Co.***

Holcombe's article on the Campion firm occupied less than a page and one-half in the October 15, 1938, issue of *Weekly Philatelic Gossip* (Holcombe, 1938). He concluded it by pointing out that from 1877 through 1884 the company was located at 916 Filbert Street, and that, "Dr. Wishart's proprietaries probably were marketed for several years after the stamp tax was repealed on March 3d, 1883." But *Dr. Wishart's Pine Tree Tar Cordial* was sold not just for "several years" after 1883. Rather, it was on the market for at least a third of a century thereafter.

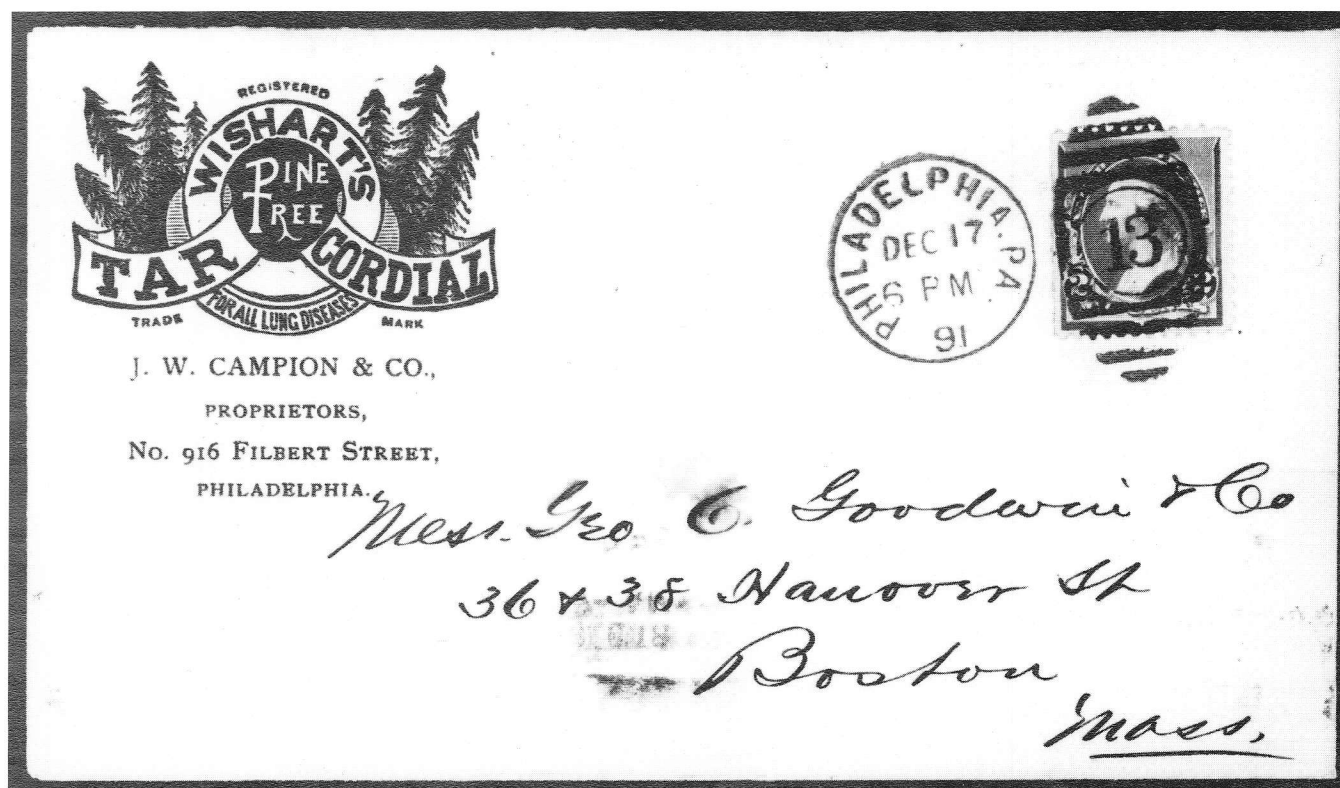
The cover shown in Figure 4 was mailed in

1891 to the firm of George C. Goodwin & Co., a large drug wholesaler in Boston. J.W. Campion & Co. were still located at the 916 Filbert Street address mentioned by Holcombe. The firm used the central motif of their revenue stamp and facsimile label on this scarce advertising cover.

They also used this central motif on the tin sign shown in Figure 5. This "CHROMOLITHO. IRON SHOW CARD" was made by the Wells & Hope Co., which was located at 918, 920, and 922 Vine St. in Philadelphia. It measures about 7 inches by 5 inches. A fine chain is attached via two holes in the upper border; the chain has been repositioned behind the sign for purposes of photography. The sign is brilliantly colored in red, green, gold, brown, black, white, and various shades of gray. I have seen only one other of these signs, the one shown in Figure 5 being the better of the two.

Shown in Figure 6 is a circular paper item of uncertain purpose. It may have been used as a seal on a package containing a dozen bottles of *Dr. Wishart's Pine Tree Tar Cordial*. The design measures 2 3/4 inches in diameter and is, again, lithographed in brilliant multicolors. There is no evidence that it has been used. The word "CURES"

**Figure 4.** The central motif of J.W. Campion & Co.'s revenue stamp and facsimile label appeared in black on this advertising cover sent to Boston in 1891.





**Figure 5.** This rare, brilliantly multicolored tin sign measures about 7 inches by 5 inches. Its design is based upon that of the central motif of the Campion firm's revenue stamp and facsimile label.



now appears for the first time in the familiar design, as does mention of kidney diseases. On this paper item, unlike the tax stamp, the facsimile label, the advertising cover, and the tin lithographed sign, "WISHART'S" is preceded by "Dr.". This seal is the only one I've seen, or know of. I believe it probably is genuine, but consideration must be given to the possibility that it might be a "fantasy." Assuming that it is genuine, use of the word "CURES" suggests that it predates the Pure Food and Drug Act of 1906.

In Gopsill's Philadelphia City Directory for 1905, the company's listing was simi-

lar to that last observed by Holcombe in the 1884 directory. The 1905 entry is: "Campion



**Figure 6.** This rare paper item may be a package seal. Its brilliantly multicolored design is  $2\frac{3}{4}$  inches in diameter. The words "CURES" and "Kidney Diseases" do not appear on either the Campion firm's revenue stamp or facsimile label.

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# The American Revenuer

## *Journal of the American Revenue Association*

## Volume 54—2000

Compiled by the Editor

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J. W. & Co. (Jno W. & Harry C. Campion), / pat meds, 916 Filbert." John W. Campion, of J.W. Campion & Co., is listed as residing in Swarthmore. Harry C. Campion, of J.W. Campion & Co., resides at 505 South 42nd Street.

In the 1906 city directory, the entry for the firm has been changed to, "Campion J W & Co (Jno W Campion) pat meds 916 / Filbert." Harry C. Campion, therefore, is no longer listed as being a member of the firm, nor does he appear elsewhere in the listing of Campions.

In the 1907 city directory, there is no entry for the John W. Campion patent medicine firm, nor are there personal listings for Harry C. Campion or for the John W. Campion who had been the senior member of the firm. But there is a listing for Harry's widow, who continued to reside at their former home at 505 South 42d Street. Upon rechecking the 1905 city directory, the widow of John Campion (Elizabeth) is listed. It appears, therefore, that Harry Campion died in 1905 and that John W. Campion may have died a year earlier, in 1904. The city directories are difficult to follow in this regard, duplication of names causing some confusion.

The John W. Campion patent medicine firm is not listed in the 1908, 1909, 1910, 1917, or 1921 Philadelphia city directories.

*Wishart's Pine Tree Tar Cordial* was manufactured and sold for a number of years after the deaths of Harry C. and John W. Campion, and after the last listing (1906) of their firm in the Philadelphia city directories. Recall in this regard the bottle label illustrated in Figure 2. A reader of the label was advised that the product was "prepared for / J.W. CAMPION & CO. / Philadelphia, Pa. / successors to / L.Q.C. WISHART." Thus, at the time this label was printed, apparently Wishart's cordial was being prepared for the Campion company, rather than being manufactured by it.

I have learned very little about the manufacture and marketing of *Wishart's Pine Tree Tar Cordial* after John W. Campion & Co. ceased operating in 1906. In the collection of a colleague who has a particular interest in Wishart / Campion bottles, there are two labeled ones that are of more recent vintage than the bottle illustrated in this article. The labels say, "Prepared only by the proprietor, L.Q.C. Wishart, Philadelphia..." and, "Sold

wholesale and retail by L.Q.C. Wishart, No. 916 Filbert Street, South side, bet. 9<sup>th</sup> and 10<sup>th</sup>, Philadelphia, Pa."

A check of the Philadelphia city directories for the years after 1906 discloses no listing of a drug manufacturing firm under the heading of "Wishart." The Campion family members were involved in a number of business enterprises. Perhaps one of them continued the Pine Tree Tar Cordial business as a shoe-string operation at the Filbert Street address for a number of years after 1906. Certainly, Wishart himself never conducted his business at the 916 Filbert Street address before the Campions acquired the business from his estate in the mid-1870s.

The latest date for which I have evidence that *Wishart's Pine Tree Tar Cordial* was still being sold is 1916. In the 1916 catalogue of Peter van Schaack and Sons (a large drug wholesaler in Chicago), *Wishart's Pine Tree Tar Cordial* was selling for \$1 per bottle retail, and for \$8 per dozen bottles wholesale. No mention is made of the name of the proprietor, the manufacturer, or the selling agent (if any).

In the American Druggist Price Book for 1936-37, there is no entry for *Wishart's Pine Tree Tar Cordial*. And in the Druggists Circular Red Book Price List Section for May 1937 there is no entry for the Wishart preparation among the dozens of proprietary cordials that are listed.

### Acknowledgement

I thank Mr. Terry McMurray for information he provided about the Campion / Wishart bottles.

### References

- Holcombe H. W. J.W. Campion & Co. *Weekly Philatelic Gossip*, 1938 October 15; 27:117-118.
- Holcombe H. W. *Checklist Facsimile Labels of U.S. Private Die Stamps*. New York: privately published, 1944.
- Springer S. *Catalogue of Various North American Cinderella Stamps. 7th Edition*. Hawthorne, CA: 1974.
- Toppan G. L., H. E. Deats and A. Holland. *An historical reference list of the revenue stamps of the United States including the private die proprietary stamps*. Boston: Boston Philatelic Society, 1899:232.

# The receipts with the green Type A, RN-A9

by Ben Czech, ARA

Volume 6 of the Field Guide to Revenue Stamped Paper: New York lists two varieties of RN-A9, both receipts used by James K. Place & Co. The two varieties have the firm's name in a panel at the left of the receipt. The later variety differs primarily in that the firm's name has been added above the signature line. There is at least one other notable difference in the printer's identification at the lower left. The earlier variety has the identification reading "P. E. Bogert, Stationer & Printer, 147 & 176 Pearl Street;" in the later variety it reads "Philip E. Bogert, 147 & 176 Pearl Street, N.Y."

The two varieties can be classified as early and later based on the recorded dates of usage. There is available readily to us the dates on six of these receipts, as seen in the table.

Based on the casual observation of other copies (dates unrecorded) by the author, it would appear that the earlier version is slightly scarcer. The general scarcity of these receipts is attested to by only 10 recorded copies in the updated census of July 1, 1982 by Einstein, Kingsley, and DeKay.

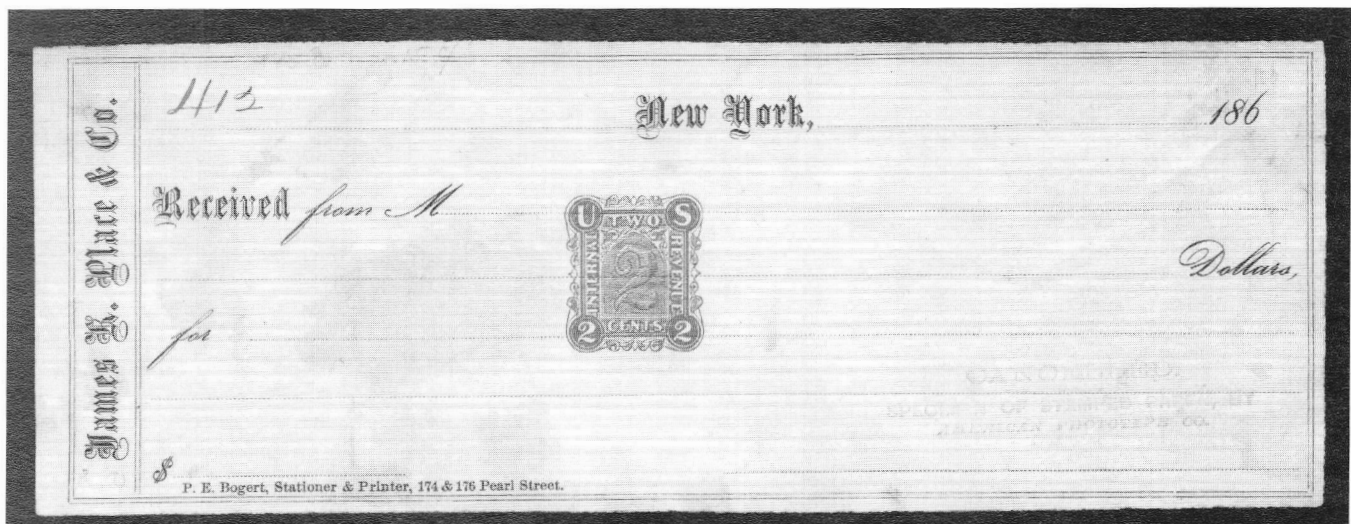
Since the 1982 census a small group of the

stamp, each on a portion of a receipt, has appeared in the marketplace. In that group one of the portions of the receipt had the stamp inverted. Fortunately there is enough of the receipt remaining to tell us that the this is from the earlier version of the receipt with the firm's name only in the panel at the left.

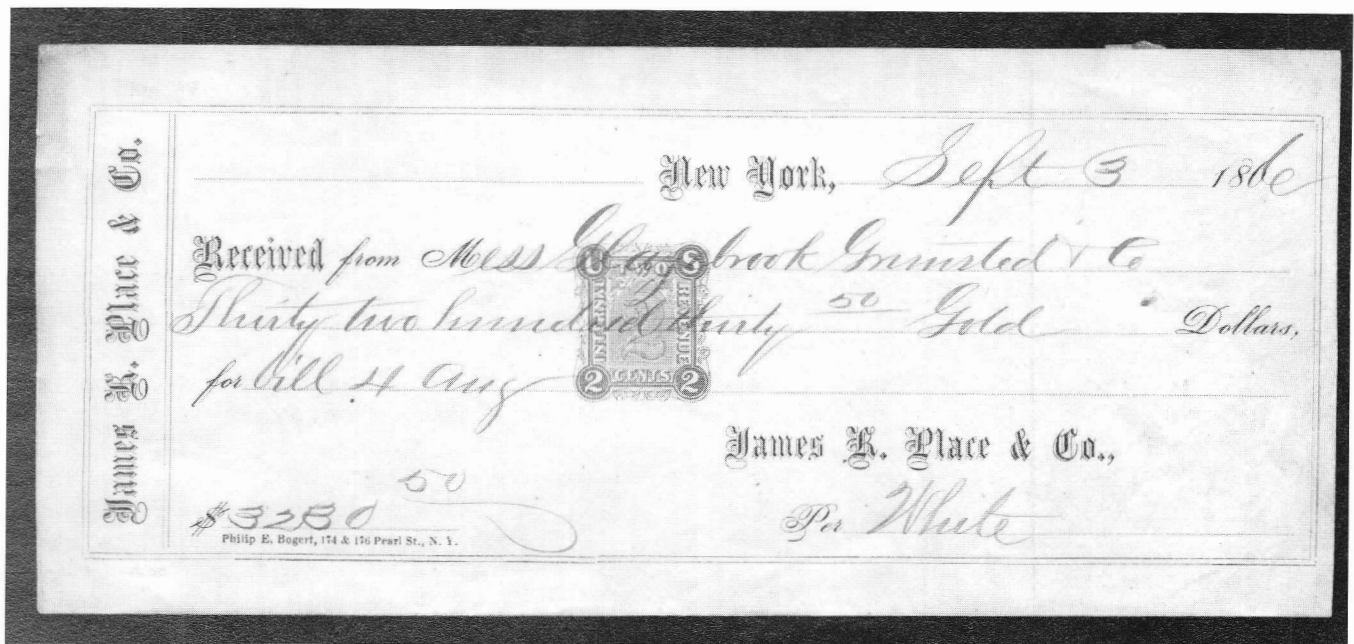
In the author's collection is a receipt of J.K. & C.B. Place, the predecessor firm, dated December 1, 1865 with the receipt face printed in green by the American Phototype Company and an imprinted A2 in pale orange. Another copy of the firm's receipts that is dated September 12, 1866 and printed by Sackett & Mackay (27 Pine St., New York) has an imprinted RN-B1. Together these two receipts give us an indication of the length of time that the receipts with the RN-A9 imprints were in use, at least five months and perhaps as long as eight months.

The example of the James K. Place receipt with imprinted RN-A9 with American Phototype's specimen handstamp (Lipson collection) is of the earlier receipt face. This author believes that these specimens originated in the company archive, the company

**Figure 1.**  
Number 412  
from the  
American  
Phototype  
Archive, the  
first printing  
of RN-A9 on a  
James K.  
Place receipt.





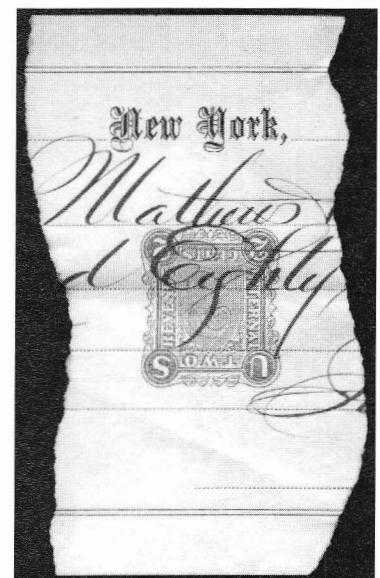


keeping an example of each instrument that it imprinted so that reorders could be refilled easily. The receipt is numbered 412. If we assume that this receipt was imprinted in March or April, 1866 this gives us an indication of the scale of orders being filled by the American Phototype Company since the first regular deliveries of July 1865. Further, American Phototype was still using the rainbow of colors on Type A (and presumably on type B. Since there was a later printing of the receipt that was imprinted with a green Type A stamp, it would appear that this offering of several colors was continued through May 1866.

In light of the use of an orange Type B stamp on the James K. Place receipt known used in September 1866, it would also appear that the use of Type A and the offering of

color on the imprints was terminated by that date. This is consistent with the fact that all the later type B checks and receipts are imprinted in orange. Even though we may not have either government directives or internal company records, studies of successions of imprinted instruments such as the Place firm have the potential for yielding reliable conclusions about the history of the imprinting practices of the American Phototype Company.

**Figure 2.** The second printing of RN-A9 on a James K. Place receipt. Note the addition of the firm's name above the signature line.



**Figure 3.** The inverted RN-A9 on a portion of a first printing of the James K. Place receipt.

**Table I**

**Date variety source**

|           |       |  |
|-----------|-------|--|
| April 30  | early | (presumed) Einstein census               |
| May 2     | early | Joyce (lot 3836, Kelleher 1991)          |
| May 21    | early | Lipson (lot 3024, Kelleher 1999)         |
| June 1    | late  | Turner-Antizzo (lot 431, Christies 1995) |
| June 23   | late  | Castenholz Field Guide, Part 6           |
| August 10 | late  | Lipson (lot 3025, Kelleher 1999)         |
| Sept. 3   | late  | Author's collection                      |

# India double head telegraph stamps new dies of 1887

by Victor Kreloff, ARA

In his catalog of telegraph stamps, Hiscock (page 155, paragraph 4) describes a correspondence between De la Rue and the Indian Stores, suggesting that the heads and backgrounds of the 2, 4 and 8 annas and the 1, 5 and 50 rupees were softened and recut "in the new and improved manner." He adds that studies have been inconclusive and that further work is required.

The stamps that are the most plentiful for study are the 4 anna blues, the 8 anna browns and the 1 rupee type II grays.

The stamps are in twelve elegant designs in the gothic revival style which was in vogue then (Figure 1). We almost always see the top halves of the stamps. The stamps were affixed to the telegraph forms so that the top portion could be cut off forming a receipt (Figure 2a

and b). The bottom portion of the stamp remained on the message form. These message forms were kept and destroyed. Large straight-line cancels, usually in black, were used. These covered several stamps so that only three or four letters fell upon a single stamp.

It was feared that entrepreneurs were cutting and pasting old top halves together to make stamps from two halves. So the large numeral plus single head type of 1890 replaced the double heads. As a result the "new and improved" 1887 stamps did not have an opportunity to be absorbed into the vast stocks of stamps maintained in all the telegraph offices in India. They are the minority of this design and are even scarce. Table I summarizes the year date pages in my collection. This suggests the pace of distribution of the 1887 "new and improved."

The double headed stamps are illustrated in Figure 3a through 3f. The colors of the 1887 stamps are deeper and brighter. Some of the other stamps not illustrated also show color differences: the 2 anna 1887 is a deep cranberry red (earlier stamps were a rose-mauve), the 2R8A is pumpkin orange versus a yellowish color like orange juice, the 10R is a darker deep blue green, the 25R is a darker shade of deep red-lilac and the 50R is a rose-



Figure 1. India 1869 double head 4 annas telegraph stamp entire.

Figure 2a. A telegraph receipt form for an ordinary message sent to Bombay Mombadevie, with 1R, 4a and 2a stamps canceled "INDORE CITY 5--8-89." The 4 anna stamp is an 1887 improved die.



**Figure 3.** a: 4 annas, early style, "11-83"; b: 4 annas 1887; c: 8 annas, early style; d: 8 annas 1888, "7-8-8"; e: 1 rupee early style (DEHRA DUN); f: 1 rupee 1887 (BOMBAY).

carmine rather than the earlier carmine-rose.

The modeling of the head shows better depth. Some of the earliest 1869 printings have the "white head" being lighter than the background. When massed side by side, there appear numerous small differences in the resolution of the heads; none of them are sculpted as clearly as the 1887 stamps.

The illustrations in Figure 3 show the best contrast between the earliest "white heads" and the new and improved 1887 stamps. They do not show the many subtle differences between the early and 1887 stamps.

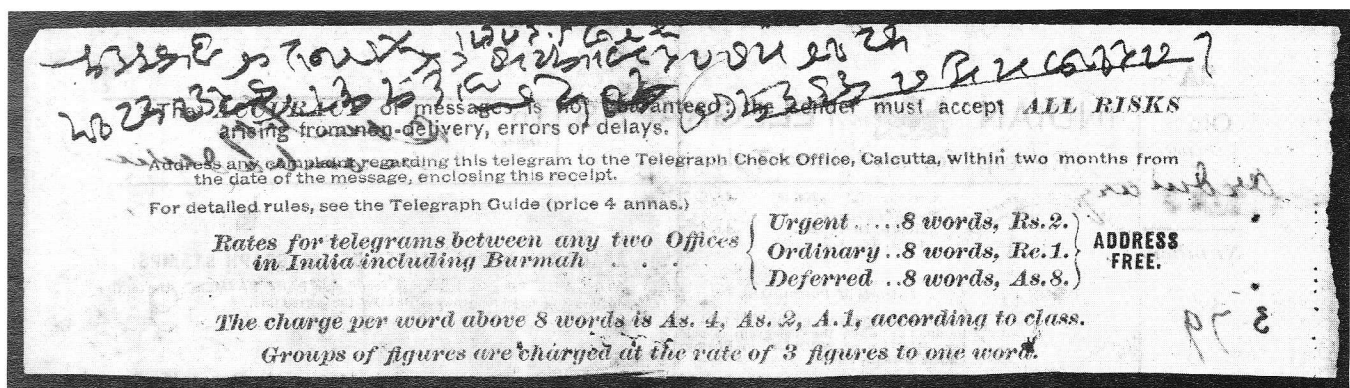
The year date falling on the stamp can be a nice bonus when studying these stamps. Most messages are commercial in nature. At the receiving office the message form was made out and delivered in an orange cartridge-paper envelope.

**Table I**

**Characteristics of the 1887 4a, 8a and 1R**

|    | 1887            | earlier  |
|----|-----------------|--|
| 4a | royal blue      | pale blue<br>dull light blue<br>greenish hues          |
| 8a | chocolate brown | milky brown<br>cinnamon-brown<br>grayish-brown (early) |
| 1R | slate           | ash gray<br>gray<br>bluish hues                        |

**Figure 2b.** The reverse side of the receipt shown in Figure 2a. The normal disclaimers are given as well as the rates for telegrams.





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## Scandinavian revenueurs plan updated catalogs

by Paul Nelson, ARA

The Scandinavian Revenue Study Group's objective is to bring information about Scandinavian revenues to the Scandinavian Collectors Club (SCC) membership and others interested in this area.

During the past several years, there have been two revenue catalogs published by the Scandinavian Philatelic Library of Southern California (SPLSC), otherwise known as SCC Chapter 17. The first one includes the revenues of Norway, Iceland, the Faroes, Greenland, and DWI; the second includes Denmark alone. The first one is long out of print, and there have been significant new discoveries made in several of these areas.

Discussions have started on the need for a new edition of the Norway catalog with good illustrations, the new discoveries and better readability. Those agreeing to work on this include Paul Jensen, a well-known collector and exhibitor of Norwegian revenues, Geir Soer-Reime, Sør-Reime the FIP Revenue representative from Norway, and Frederick A. Brofos of the U.S., whose contributions made the first edition of the SPLSC catalog possible, and others. Geir has provided names of other possible participants.

For Iceland, \_ór \_orsteins of Reykjavík is contributing his new Icelandic language handbook on Icelandic revenues. This handbook was printed in a limited run, and will not be reprinted in that form. \_ór wants to have a bilingual publication and has pledged the illustrations and the Icelandic text as his contribution toward this goal. We hope to have the translation and English publication within a year. I am quite sure that others will have material to offer and I would like to solicit input from anyone.

And, I just got confirmation of interest from Viggo Warmboe of Minnesota, in that he will be happy to do the translation. He has a copy of Tor's handbook. Progress.

For DWI, we've located some Danish specialist collectors of DWI revenues. The classic set of books, DWI Mails, is in process of being updated with new editions and new formats. The section in the original edition that discussed the DWI revenues was very incomplete, and our intent is to provide the editor of the new edition of DWI Mails, John DuBois, with the text and illustrations for

the new edition of that volume. The revenue material will be in another volume than Volume 1, the Postal History volume.

For the Faeroes, there have been some new discoveries made since the original catalog was published. These new discoveries have, for the most part, been described in various issues of *Luren*, and we are not yet sure whether to put out a small document that will consolidate all of this information.

For Denmark, Claus Rafner, who is the author of the recent excellent handbook and catalog of Danish alcohol and tobacco taxpaid stamps, is working toward a new edition of the SPLSC catalog of Danish revenues. This is a long undertaking, and he is doing much original research on this subject in Denmark. He is a student of taxation history in Denmark, and this follows right along with his professional research task. There have been several new finds made since the publication of the Danish catalog. Alcohol and tobacco taxpays are in daily use in Denmark and there are new varieties almost every month.

There is much information about Swedish revenues that has never been published in the Swedish language, and there is an effort now to get the experts to share their information in writing. Working with the Baeltespaennarna Bältespännarna (Swedish Cinderella) group, we have a long-term goal of a bilingual book/catalog about these fascinating items. Some of the Swedish revenue stamp types that have not been documented in any organized way, to my knowledge, include the taxpays for tobacco products, the revenues for playing cards, and several types of stamped revenue paper including stock certificates.

For Finland, the subject has been discussed quite thoroughly in Saarinen's recent award-winning book; but even for that country, there have been some new discoveries including an entirely undescribed series of documentary stamps from the 1930s.

The purpose of this article is to keep the members of the American Revenue Association informed about this set of projects. From time to time there will be additional articles in *The American Revenuer* to effort to gain additional participation. There are some particularly active Scandinavian revenue collectors in each of the Nordic nations, in Canada,



and in the UK, and we are becoming better knit together for the common goals I have tried to describe.

The SCC Revenue Study Group seeks participation from any collector of this material

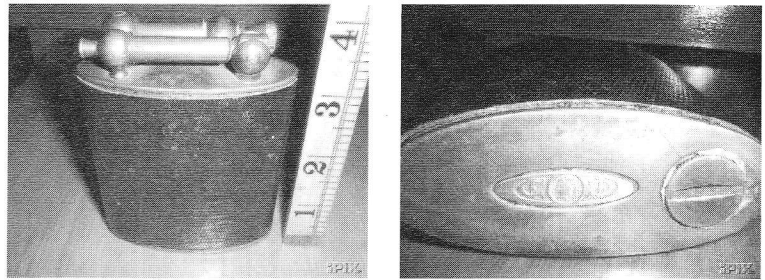
in order to make the next editions of publications as complete as possible. Please contact Paul Nelson at PO Box 310, Claremont, CA 91711, or by email at <pnels@att.net>. This team is not limited to SCC members only.

## French cigarette lighter tax stamp

by Paul Nelson, ARA

Toke Norby of Denmark purchased the cigarette lighter illustrated here from a seller in Great Britain via eBay. In the early 1900s France apparently taxed lighters. The tax stamp they used was this small brass plate on the bottom of the lighter. The stamp says *Ministere des Finances*.

The description given on eBay was: "Early Leather bound oversized brass lighter. The arm lifts up to light the flame. On the bottom is the Tax stamp which was required by law and entitled you to own the lighter. I believe



the lighter is early 1900s. It is a good weight, and is in good condition."

***The Canadian Revenue Stamp Catalogue including Wildlife Conservation Stamps: 31st Anniversary Edition*** by E. S. J. van Dam (ISBN 1-895909-95-3). 148 pages, 6 x 9 inches, plastic spiral binding, laminated card cover, priced, illustrated (all color, 714 illustrations). Published by The Unitrade Press. Available from the author (Box 300, Bridgenorth, Ontario K0L 1H0) for Canadian \$27 or US \$28 including shipping in North America and Canadian \$33 or US \$22 by airmail overseas or from many philatelic literature dealers.

Erling van Dam marks 31 years in the revenue stamp business with the publication of this catalog. This fourth edition of his catalog he adds British Columbia real estate tax and fishing stamps, revenue meters and perfin and Airport Improvement Fees. About the

only things missing aside from essays and proofs are the taxpaid for tobacco and alcohol products (which he states are beyond the scope of this catalog—at least for now).

Revenue stamps issued from 1765 (the embossed "America" dies) to 2000 are included as well as telephone and telegraph franks, prisoner of war franks and Hamilton Savings Bank stamps. The semi-official airmail stamps have not been included.

This is of course *the* Canadian revenue stamp catalog. It has been completely updated and repriced by the dealer handling the largest volume of this material. For anyone with an interest in Canadian revenues this catalog is a must have. Full details on the catalog are available on the author's website <[www.esjvandam.com](http://www.esjvandam.com)>.

Kenneth Trettin

## The Editor notes...

...that it has been slow getting this publication back up to speed. But new material has been arriving, and some from new writers. However, I still need your help. The next issue will deplete most of a slim inventory or articles. The need goes on, your input is

wanted. If you have an interesting item, share it with us. No article is too short or too long. Just contact the Editor. If you are unsure how to proceed, contact me, I will always give any help needed.

# The American Revenue Association

## Secretary's Report

### Applications for Membership

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

**AKLEY, KENNETH A. 5668.** 1660 Meadow Lane, East Meadow NY 11554. Proposed By R.C.F. North America, Worldwide

**BEAL, ERIC 5674.** 437 Center St., Old Town ME 04468-2146. Proposed By Eric Jackson. United States, US-1,2,3 Issues, US-M&M, US-Potato Tax, US-Scott Listed

**BUCKMAN, JAMES F. 5681.** 8452 Fredericksburg Rd. #278, San Antonio TX 78229. Proposed By Ken Trettin. United States, US-1,2,3 Issues, US-19th Century, US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards, US-Revenue Stamped Paper

**DESANTO, JOHN 5675.** 1261 Crane St., Schenectady NY 12303. Proposed By B. Miller Ref: Stamp Collector. Cinderellas, United States

**EVANS, CHRIS 5680.** 105 Lake Terrace Court, Carrollton GA 30117. Proposed By R.C.F. Canada-Wildlife Habitat, Cinderellas, Proofs & Essays, US-Scott Listed, US-State Fish & Game

**FRASER, KAREN L. 5666.** 283 Hillcrest Dr., Leucadia CA 92024. Proposed By J. Lurie. Cinderellas, Indonesia, Local Posts, San Marino, Worldwide

**GAGNON, PATRICK 5679.** 15604 NE 19th Ave., Vancouver WA 98686. Proposed By R.C.F.

**GLOVER, SAMUEL I. DR. 5665.** Box 567, Corrales NM 87048-0567. Proposed By APS. Spain-Colonies

**GRAETER, RAYMOND G. 5676.** 6413 Ocean Pines Lane, Spring Hill FL 34606. Proposed By H. Daugherty, US-Consular Service Fee, US-Documentary, US-Playing Cards, US-Proprietary, US-Stock Transfer, US-Wines

**GREEN, SCOTT 5670.** Box 500704, Atlanta GA 31150. Proposed By Eric Jackson. Worldwide

**HART, NORMAN 5682.** 1 Bapaume St., Rockhampton Old 4700, Australia. Proposed By Eric Jackson.

**IRVING, CLIFF 5669.** Box 131, 33 Ploughed Neck Rd. East, Sandwich MA 02537. Proposed

By J. Lurie. Canada, United States

**KRUTZ, CHARLES 5671.** 5603 Colfax Ave., Alexandria VA 22311-1009. US-Beer, US-Dis-tilled Spirits Excise, US-Liquor Strips, US-Recti-fication

**KUNZE, JOEL 5672.** Box 310, 202 Alexander St., Fayette IA 52142-0310. Proposed By Eric Jackson. United States

**LOFF, JAMES E. 5667.** 267-76 Street, Apr. 4K, Brooklyn NY NY 11209-2062. Proposed By R.C.F. Ireland, United States, US-Cinderellas, US-Ex-press Labels, US-Local Posts, US-Postal Notes, US-Scott Listed, US-Taxpays, US-Telegraphs

**MAKHIIJA, RAVI 5663.** The Bungalow R/O, 39/ 31 Mount Pleasant, Alperton, Middx HAO 1UA England, UK. Proposed By . Eric Jackson. Ire-land, UK-Adhesive, UK-Embossed, United King-dom

**NICKEL, NEIL H. 5678.** Box 1678, Troy MI 48098-1678. Proposed By Eric Jackson. United States, US-Scott Listed, US-State, US-State Fish & Game

**PHELAN, DALE 5662.** 25 St. Andrews Dr., Pinehurst NC 28374. Proposed By Eric Jackson. US-Documentary, US-Future Delivery, US-Stock Transfer

**PHYFER, JAY 5673.** Box 1881, Bristol VA 24203. Proposed By Eric Jackson.

**RICHARDS, GEORGE II 4040.** Box 1661, Duxbury MA 02311. Proposed By Eric Jackson. US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards

**ROBU, VALENTIN 5660.** O.P. 1, C.P., 1087 Cluj-Napoca, 3400 Romania.. Proposed By Eric Jackson. Romania

**SNELGROVE, EDWARD O. 5664.** 1731 Fordham Way, Mountain View CA 94040. Pro-posed By Eric Jackson. US-Hunting Permit, US-Savings, US-Silver Tax, US-State Fish & Game, US-Stock Transfer

**WILKINSON, ROBERT M. 5661.** 14 Churchill Dr., Bella Vista AR 72714. Proposed By Richard Friedberg. United States, US-Beer, US-Ciga-rette Tubes, US-Consular Service Fee, US-Cus-toms Fee, US-Documentary, US-Embossed Revenue Stamped Paper, US-Future Delivery, US-Playing Cards, US-Potato Tax, US-Private Die Match, US-Private Die Medicine

**WILLIS, MICHAEL 5677.** 110 Windcliff Rd.,

Prince Fredrick MD 20678.. Proposed By Eric Jackson. US-First Issue, US-First Issue Varieties, US-Scott Listed

### Resigned

5508 NEWMAN, DAVID H

### Deceased

1150 DUSTON, DONALD L  
1960 GERLACH, WILLIAM  
4573 JAEGER, RICHARD  
1945 MOSS, IRA L  
0725 PRIESTER, THOMAS W  
1180 WILKENS, ERNEST

### Address Changes

DESCHL, EDWARD F 3965, Box 422, Attersuiya  
New York NY 10008  
GORTON, DANIEL 4373, 25 B Union Street,  
Concord NH 03301-4251  
HARNISHFEGER, RALPH L 2989, RR2 Box 94,  
Mill Hall PA 17751-9603

KRISTOFFERSSON, ARNE 5293, Baldersv.25,  
Taby, S-18773 Sweden  
LARRABEE, ALLAN R 2054, 28909 NE 6th Ave.,  
Ridgefield WA 98642  
MAJOR, RAYMOND A 5380, Box 1049, Clifton  
NJ 07014-1049  
MASSLER, JEROLD M 2972, Box 11433, Ft.  
Lauderdale FL 33339  
NELLES, HOWARD 2375, c/o West End Laun-  
dry, 350 North St., New Bedford MA 02740  
OLSSON, AXEL K 5550, #64 - 100 Baylor Ave.,  
Winnipeg MB R3T 3K1, Canada  
PETKEVICH, CHARLES 2852, 6202 SW 2 Court,  
Plantation FL 33317  
RICHARDS, GEORGE II 4040, Box 1661,  
Duxbury MA 02311  
SCARPANTONI, BILL 5619, 187 W. Clarkstown  
Rd., New City NY 10956-7240  
THANKI, I K 4527, 59-E Manekbag Society,  
Ambawadi, Ahmedabad 380015, India

## President's Letter—ARA election

We are a bit late on the inclusion of the ballot for electing the new officers of the organization. As I announced previously I am stepping down after eight years in the office of President. Over the past few elections there has been few contests for the positions. In the present election once again there is a contest for the three board positions. So it is important that you vote for three. If you vote for all four, your ballot will not be valid.

Please mail your ballot to me as soon as possible. Ballots received after June 5 will not be counted.

Ballot is to be mailed to Ron Leshner, Box 1663, Easton, MD 21601 and must be received by June 5, 2001, in order to be included in the final tally. Your name and ARA number must appear on the outside envelope.

### ***ARA Board of Directors Ballot***

(You may photocopy this ballot but only one ballot per member will be counted.)

#### **President**

☐ Eric Jackson

☐ \_\_\_\_\_

#### **Vice-President**

☐ Rick Scott

☐ \_\_\_\_\_

#### **Board Member Expiring in 2004**

(three to be elected)

☐ Brian Bleckwenn

☐ Ken Trettin

☐ Scott Troutman

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Territory of Alaska — Department of Taxation  
**HUNTING & SPORT FISHING STAMP**  
 EXPIRES JUNE 30, 1958      No. 6000

Name \_\_\_\_\_  
 Issued at \_\_\_\_\_ By \_\_\_\_\_  
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| NOT VALID UNLESS SIGNED BY LICENSEE |                  |                                    |                            |                                |  |
|-------------------------------------|------------------|------------------------------------|----------------------------|--------------------------------|--|
| RESIDENT SPORT FISHING              | RESIDENT HUNTING | RESIDENT SPORT FISHING AND HUNTING | NON-RESIDENT SPORT FISHING | NON-RESIDENT AND ALIEN HUNTING | NON-RES. AND ALIEN SPORT FISHING & HUNTING |
| \$2.00                              | \$2.00           | \$4.00                             | \$4.00                     | \$4.00                         | \$8.00                                     |

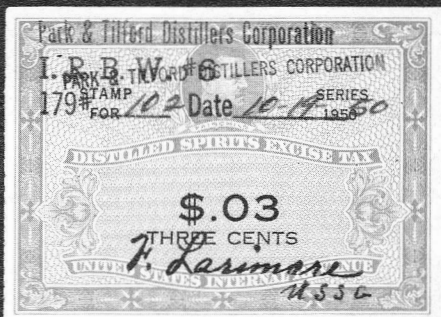
(PUNCH ONLY ONE)

Territory of Alaska — Department of Taxation  
**HUNTING & SPORT FISHING STAMP**  
 EXPIRES JUNE 30, 1959      No. 3200

Name \_\_\_\_\_  
 Issued at \_\_\_\_\_ By \_\_\_\_\_  
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| RESIDENT SPORT FISHING              | RESIDENT HUNTING | RESIDENT SPORT FISHING AND HUNTING | NON-RESIDENT SPORT FISHING | NON-RESIDENT AND ALIEN HUNTING | NON-RES. AND ALIEN SPORT FISHING & HUNTING |
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TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

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

| UNITED STATES - Scott Catalogue Numbers   |        |
|---|--------|
| 1 Express Company Stamps American Express Co. Money Package label, Anamosa, Iowa, VF PHOTO                        | ----   |
| 2 First Issue Revenues R7a black h/s cancel, VF PHOTO   | 12.50  |
| 3 R9a VF  | 12.50  |
| 4 R42a blue h/s cancel, VF  | 15.00  |
| 5 R44a black h/s cancel, VF   | 10.00  |
| 6 R45a VF PHOTO   | 17.50  |
| 7 R46a black h/s cancel, VF   | 10.00  |
| 8 R48a black h/s cancel, F-VF   | 6.00   |
| 9 R51c black h/s cancel, F  | 52.50  |
| 10 R59a black h/s cancels, VF   | 14.00  |
| 11 R63a F-VF PHOTO  | 150.00 |
| 12 R69a VF  | 12.50  |
| 13 R73a VF  | 20.00  |
| 14 R98c blue h/s cancel, F PHOTO  | 65.00  |
| 15 Second Issue Revenues R128 F-VF thin spot PH   | 110.00 |
| 16 Documentary R714 F-VF light corner crease PH   | 450.00 |
| 17 Proprietary RB15c VF creases, thin spot PHOTO  | 150.00 |
| 18 RB25r on full sealed box of Dr. Pomroy's Pile Remedies, VF   | ----   |
| 19 Stock Transfer RD281 F-VF  | 20.00  |
| 20 RD308 VF PHOTO   | 240.00 |
| 21 RD312 cut cancel, VF   | 42.50  |
| 22 RD335 F-VF PHOTO   | 85.00  |
| 23 Wines and Cordials RE164 VF  | 30.00  |
| 24 RE178 F-VF PHOTO   | 45.00  |
| 25 Beer Stamps REA3* F-VF creases PHOTO   | 50.00  |
| 26 REA4* VF crease  | 25.00  |
| 27 REA177a VF   | 7.50   |
| 28 REA178a VF   | 3.50   |
| 29 REA188a VF   | 5.00   |
| 30 REA190a VF   | 5.00   |
| 31 REA191a VF   | 8.00   |
| 32 REA192a VF   | 5.00   |
| 33 REA193a VF   | 6.00   |
| 34 REA194a VF   | 8.00   |
| 35 REA197a VF   | ----   |
| 36 REA198a VF   | ----   |
| 37 Playing Cards RF18a red surcharge, F   | 35.00  |
| 38 Silver Tax RG74 s/e at top, VF PHOTO   | 95.00  |
| 39 Revenue Stamped Paper RN-P5 x 2, RN-W2, Cincinnati & Springfield Railway Co. \$1,000 mortgage bond, 1871, F-VF | 145.00 |
| 40 RN-P5 Cleveland, Columbus, Cincinnati, & Indianapolis Railway \$1,000 mortgage bond, 1869, VF                  | 40.00  |
| 41 Private Die Match RO126d F-VF PHOTO  | 37.50  |
| 42 RO134P3 plate proof on india, VF PHOTO   | 75.00  |
| 43 D. M. Richardson Match essay, 3c blue, VF PHOTO  | ----   |
| 44 as above, 3c brown, VF   | ----   |
| 45 as above, 3c green, VF   | ----   |
| 46 as above, 3c gray, VF  | ----   |
| 47 Private Die Medicine RS142d VF thin PHOTO  | 65.00  |
| 48 RS149c F filled thin, tiny tear PHOTO  | 85.00  |
| 49 RS155a F sealed tears and perf faults PHOTO  | 50.00  |
| 50 RS167c F filled thin PHOTO   | 325.00 |
| 51 RS169d F sealed tear and thin PHOTO  | 100.00 |
| 52 RS179d F thin  | 22.50  |
| 53 RS190c F filled thin PHOTO   | 30.00  |
| 54 RS197c nibbed perfs at left PHOTO  | 65.00  |
| 55 RS223b F   | 120.00 |
| 56 RS240b F PHOTO   | 85.00  |
| 57 RS250d red S.R.V.D. printed cancel, F small faults PHOTO   | 75.00  |
| 58 Private Die Perfume RT2P3 plate proof on india, VF PHOTO   | 125.00 |
| 59 RT12TC1 black trial color plate proof, india on card, VF PHOTO   | 75.00  |
| 60 RT13TC1 black trial color plate proof on india, VF PHOTO   | ----   |
| 61 Private Die Playing Cards RU10a F PHOTO  | 80.00  |
| 62 RU15b F-VF   | 7.00   |
| 63 Distilled Spirits Excise Tax RX2 VF PHOTO  | 100.00 |
| 64 RX3 VF   | 20.00  |
| 65 RX4 VF   | 17.50  |
| 66 RX6 VF   | 9.00   |
| 67 RX8 punch cancel, VF   | 15.00  |
| 68 RX15 VF  | 15.00  |
| 69 RX25 punch cancel, VF  | 75.00  |
| 70 RX28 punch cancel, VF  | 40.00  |
| 71 RX40 punch cancel, VF  | 30.00  |
| 72 RX46 punch cancel, VF  | 80.00  |
| 73 Firearms Transfer Tax RY3* F-VF PHOTO  | 85.00  |

| TAXPAID REVENUES - Springer Catalogue Numbers     |      |
|---|------|
| 74 Cigar Specimens TC293 blue SPECIMEN overprint, | ---- |

| VF PHOTO   |       |
|--|-------|
| 75 TC359 blue SPECIMEN overprint, F-VF   | ----  |
| 76 TC361 red SPECIMEN overprint, F   | ----  |
| 77 TC364 red SPECIMEN overprint, F   | ----  |
| 78 Snuff TE609a F-VF   | 8.00  |
| 79 TE660a F-VF small thins   | 4.00  |
| 80 TE707b VF thin and creases  | 5.50  |
| 81 TE732a F-VF small thins   | 4.00  |
| 82 TE782a VF small faults  | 4.00  |
| 83 Snuff Specimens TES1 VF PHOTO   | 12.00 |
| 84 TES2 VF PHOTO   | ----  |
| 85 TES3 F-VF   | ----  |
| 86 TES6 VF   | 10.00 |
| 87 TES7 VF   | 10.00 |
| 88 TES9 F-VF   | 12.50 |
| 89 TES10 VF  | 10.00 |
| 90 TES12 VF  | 12.50 |
| 91 TES13 F-VF  | 10.00 |
| 92 TES19 F-VF  | 10.00 |
| 93 TES20 VF  | 12.50 |
| 94 TES22 F-VF  | 12.50 |
| 95 Tobacco TF180A F-VF small faults  | 20.00 |
| 96 TF203A F  | 20.00 |
| 97 Tobacco-Paper Wrappers Hicks #PW8A-3*, Prince Albert Smoking Tobacco, VF light crease | 25.00 |

| STATE REVENUES  |        |
|---|--------|
| 98 Alaska Sport Fishing & Hunting, Richoux# AKHF-1* VF PHOTO  | 115.00 |
| 99 AKHF-2* VF, unpriced by Richoux PHOTO  | ----   |
| 100 Missouri Stock Transfer, Hubbard #ST8* booklet pane of four, VF                                     | ----   |
| 101 Ohio Beer, B22a, 23, 23a, 27a, each with red SPECIMEN overprint, VF                                 | ----   |
| 102 B30 red SPECIMEN overprint, VF  | ----   |
| 103 B31 red SPECIMEN overprint, VF  | ----   |
| 104 B32 red SPECIMEN overprint, VF PHOTO  | ----   |
| 105 B35, 38a, 39a, with red SPECIMEN overprint, F-VF  | ----   |
| 106 Sales Tax, C1-5, C10, each with red SPECIMEN overprint, VF PHOTO                                    | ----   |
| 107 Liquor, L1-6, each with red SPECIMEN overprint, VF  | ----   |
| 108 L56 red SPECIMEN overprint, F-VF PHOTO  | ----   |
| 109 Utah UTF-2*, 1951 \$1 Resident Fishing License stamp, booklet of one pane of 25, VF                 | 100.00 |
| 110 UTF-3*, 1951 \$3 Resident Fishing License stamp, booklet of one pane of 25, VF                      | 75.00  |
| 111 UTF-4*, \$5 Non-resident Fishing License stamp, booklet of one pane of ten, VF                      | 60.00  |
| 112 Cinderellas FIPEX, 5th International Philatelic Exhibition, set of four triangular labels, mint, VF | ----   |
| 113 Bank Savings Stamps Stamp Savings Society, 5c purple, VF PHOTO                                      | ----   |
| 114 50c orange, VF PHOTO  | ----   |

| CANADA - Brandom & Van Dam Catalogue Numbers  |      |
|---|------|
| 115 Tobacco Taxpays M201* VF crease   | ---- |
| 116 M215* F   | ---- |
| 117 M258* F   | ---- |
| 118 M278* F-VF  | ---- |
| 119 M336* VF  | ---- |
| 120 M342* F-VF  | ---- |
| 121 M350* VF  | ---- |
| 122 M366* F-VF  | ---- |
| 123 M372* VF  | ---- |
| 124 M398* VF  | ---- |
| 125 M400* VF  | ---- |
| 126 M404* VF  | ---- |
| 127 M416* VF  | ---- |
| 128 M417* VF  | ---- |
| 129 M421* VF  | ---- |
| 130 M422* VF  | ---- |
| 131 M423* F-VF  | ---- |
| 132 M424* VF  | ---- |
| 133 M430* VF  | ---- |
| 134 M432* VF  | ---- |
| 135 M434* VF  | ---- |
| 136 M435* VF  | ---- |
| 137 M436* VF  | ---- |
| 138 M440* VF  | ---- |
| 139 M442* VF  | ---- |
| 140 Tobacco, Canada Twist, Series of 1897, 1/2 lb. black plate proof, india on card, VF PHOTO | ---- |
| 141 as above, 1 lb. black plate proof, india on card, VF                                      | ---- |
| 142 as above, 1/2 lb. blue plate proof, india on card, VF                                     | ---- |
| 143 as above, 1 lb. blue plate proof, india on card, VF                                       | ---- |
| 144 as above, 1/2 lb. green plate proof, india on card, VF                                    | ---- |
| 145 as above, 1 lb. green plate proof, india on card, VF                                      | ---- |

|  |        |
|--|--------|
| 146 Newfoundland, NFR6 VF crease   | ----   |
| 147 NFR12 VF   | 17.50  |
| 148 NFR16 F-VF   | 15.00  |
| 149 NFR21 F-VF PHOTO   | 30.00  |
| 150 NFR23 F-VF PHOTO   | 175.00 |
| 151 NFR41 VF PHOTO   | 25.00  |
| 152 NFR43 VF PHOTO   | 22.50  |
| 153 NFR53 F-VF PHOTO   | 25.00  |
| 154 NFW1* VF PHOTO   | 40.00  |
| 155 Great Britain English & Irish Magnetic Telegraph Co., Hiscocks 1, mint, VF PHOTO | £5.00  |
| 156 2* VF small thin   | ----   |
| 157 3* VF  | £5.00  |
| 158 4* VF light crease PHOTO   | £10.00 |
| 159 London District Telegraph Co., Hiscocks 6, F-VF PH                               | £3.00  |
| 160 Jersey Revenue, 30-36, each with SPECIMEN overprint, VF                          | ----   |
| 161 £10 brown, perf. 11 1/2, black SPECIMEN overprint, F-VF PHOTO                    | ----   |
| 162 £25 green, perf. 11x12, black SPECIMEN overprint, VF PHOTO                       | ----   |
| 163 £50 blue, perf. 11x12, red SPECIMEN ovpt, VF PH                                  | ----   |
| 164 37 red SPECIMEN overprint, VF PHOTO  | £20.00 |
| 165 Jure-Justicier, four different, each with SPECIMEN overprint, VF                 | ----   |

| BRITISH COMMONWEALTH - Barefoot Catalogue Numbers   |         |
|---|---------|
| 166 Queensland Beer Duty, 28 F-VF thin  | £10.00  |
| 167 34 VF small faults  | £20.00  |
| 168 Victoria Beer Duty, 39* VF  | £30.00  |
| 169 40 F-VF crease  | £30.00  |
| 170 41* F   | £30.00  |
| 171 42 F-VF pinhole, crease PHOTO   | £75.00  |
| 172 55* VF staple holes   | £30.00  |
| 173 59* VF small stain at upper right   | £30.00  |
| 174 69* VF staple holes PHOTO   | £50.00  |
| 175 72* VF staple holes   | £30.00  |
| 176 73* VF staple holes   | £30.00  |
| 177 84* VF staple holes   | £30.00  |
| 178 86* VF staple holes   | £30.00  |
| 179 95* VF staple holes   | £30.00  |
| 180 Western Australia Beer Duty, 21* VF pinhole   | £15.00  |
| 181 22* VF  | £25.00  |
| 182 23* VF staple holes   | £25.00  |
| 183 24* VF staple holes   | £25.00  |
| 184 25* VF staple holes   | £30.00  |
| 185 26* VF tiny perf repair   | £30.00  |
| 186 28* VF staple holes PHOTO   | £35.00  |
| 187 33* VF  | £15.00  |
| 188 34* VF  | £25.00  |
| 189 35* lilac, VF staple holes  | £30.00  |
| 190 35* reddish purple, VF staple holes, crease   | £30.00  |
| 191 36* VF  | £30.00  |
| 192 Basutoland Revenue, 60 Afrikaans, VF PHOTO  | £100.00 |
| 193 71 VF short perf PHOTO  | £15.00  |
| 194 Bermuda Contributory Pensions Insurance, 3* VF  | £3.00   |
| 195 8* VF   | £5.00   |
| 196 Bophuthatswana Revenue, 2c, 3c, 10c & 20c, 1970-80's, mint, VF                                | ----    |
| 197 Cape of Good Hope Cigarette Duty, 3a* inverted overprint, F-VF PHOTO                          | £10.00  |
| 198 Entertainments Duty, 6d black on light brown, punch cancel, F-VF not listed in Barefoot PHOTO | ----    |
| 199 Griqualand Revenue, 50, 52 strip of three, 58, & 58, F-VF small faults                        | £34.00  |
| 200 61 F PHOTO  | £75.00  |
| 201 Kenya Graduated Personal Tax, sixteen different, some not listed in Barefoot, mint, VF        | ----    |
| 202 as above, imperforate pairs, sixteen different, mint, VF                                      | ----    |
| 203 Mauritius Scott 158, 249, each with fiscal cancels, F-VF                                      | ----    |
| 204 Northern Rhodesia 16-7* VF  | £5.25   |
| 205 19* VF  | £3.00   |
| 206 Orange Free State Revenue, 75, 93 & 98, latter two with perfin cancels, F                     | ----    |
| 207 Orange River Colony Revenue, 101, 107, 108, 111, F-VF creases                                 | ----    |
| 208 South Africa Penalty, 18 two singles on document fragment, VF                                 | £15.00  |
| 209 35 on document fragment with Revenue 72, VF   | £10.50  |
| 210 Revenue, 28, 38-9 on document fragment, VF  | £8.50   |
| 211 58a F-VF PHOTO  | £25.00  |
| 212 71, 74a on document fragment, VF  | £10.50  |
| 213 77, 78 strip of three on document fragment, VF  | £16.50  |
| 214 79 F-VF   | £7.50   |
| 215 86 VF   | £5.00   |
| 216 87 VF   | £7.50   |
| 217 88 VF PHOTO   | £20.00  |
| 218 112, 114, 117-9, 121-4, F-VF  | £15.30  |
| 219 117a F-VF creased, normal stamp for comp. PHOTO   | £20.00  |
| 220 123-4, 127 on document fragment, VF PHOTO   | £31.00  |
| 221 135, 139 pair, on document fragment, VF   | £11.50  |
| 222 Petrol Ration Coupon, 2 Gallons, April, 1946, VF  | ----    |
| 223 Impressed Revenue, 1d red on Massallia Bros., Barclays Bank check, 1951, VF                   | ----    |
| 224 as above, 1 1/2c blue, 1961, VF   | ----    |
| 225 Southern Rhodesia Revenue, 2 F-VF PHOTO   | £25.00  |
| 226 18 VF   | £10.00  |
| 227 20 VF   | £3.50   |
| 228 Transvaal Revenue, 88 strip of three on piece, h/s & star punch cancels, VF                   | ----    |
| 229 Uganda Inland Revenue, 1* red, VF PHOTO   | £15.00  |
| 230 1* carmine, F PHOTO   | £15.00  |
| 231 2* F-VF   | £7.50   |
| 232 3* s/e at right, F-VF   | £15.00  |
| 233 4* F PHOTO  | £15.00  |
| 234 5* F-VF PHOTO   | £15.00  |
| 235 6 F-VF  | £7.50   |
| 236 7 VF PHOTO  | £25.00  |
| 237 34 VF   | £5.00   |

## Member's Ads

Free advertisements will be given to ARA members subject to the following conditions. Requests not conforming to these conditions will not be honored or acknowledged.

1. One ad per issue per member; send only one ad at a time.
2. Send ad on post card or card enclosed in envelope only (no letters or aérograms please).
3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to: Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA

**Wanted: The Diamond Match Company—a century of service, 1835-1935** by Herbert Manchester. Have photocopy, desire original booklet. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 66502.. \*1602\*

**Railroad/Transportation tickets** wanted. Also looking for passes and timetables. Train, trolley, stagecoach, bus, horse railroad, ferry, turnpike, omnibus, hotel, steamship, city railway, bridge, street railway, express company, transfer company, telegraph company, taxi, etc. Mostly pre-1930 and U.S. Dan Benice, Box 5708, Cary, NC 27512. Phone 919-468—5510. \*1603\*

**Gift horse, maybe.** I have a pint bottle for Schenley London Gin, empty of course. The federal tax stamp is tattered and not of interest, but the bottle also has a Colorado 20 cent from 1959. Before I remove the Colorado stamp, which is pretty common, and recycle the glass, I would like to offer the whole thing to someone who might be interested for two-pound Priority postage (\$3.95). Contact me before sending money. Paul Nelson, 620 Wellesley Drive, Claremont, CA 91711; <pnelson@worldnet.att.net>. \*1604

**Choose your trade!** Send 50 world revenues for 50 world revenues. Send 50 world cinderellas for 50 world cinderellas. Send 50 U.S. revenues for collection 15 different U.S. railroad perfins (identified). Jacob Kisner, 254 Park Avenue South, PHF, New York City, NY 10010. \*1605\*

**Automobile windshield stickers** wanted. Also paper licenses and registrations. Dr. Edward

Miles, 888-8th Ave., New York City, NY 10019. \*1606\*

**For Sale: Poland** revenue catalog by Barefoot 1999, 132 pages, illustrated and priced. Perfect bound pages. It shows much material never before in print—\$23.00 plus \$3.00 postage and handling. Send to: Joseph Klekotta, Box 511, Malver OH 44644-0511. \*1607\*

**Interested in Medicine** and/or drug company ephemera? Breaking up large and varied collection of trade cards, calendars, covers, almanacs, booklets, atd, etc. Mostly 19th century, some 20th. Send business-size SASE for price list. Requests for specific companies, items or interests will also be welcomed. Gene R. Gauthier, Box 2563, Oshkosh, WI 54903-2563. \*1608\*

Send \$35 check to Mr. Reza, 1474 Presidential Dr., Columbus, OH 43212, and get 50 different Indonesian tobacco tape revenues 1997-2000 directly sent from Indonesia by ARA member 4219, A. Soesantio. \*1609\*

**Wanted for exhibit:** Mint and used blocks of Silver Tax (RGs), Reds, Greens (RDs), RKs and others. Always buying revenue, newspaper and possession plate number pieces. A beautiful RB31p EF NH block and many other revenue duplicates for sale/trade. Stephen A. Wittig, Box 2742, Springfield, MO 65801-2742. \*1610\*

**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. \*1611\*

## ARA Convention hotel information

The 2001 ARA Convention will be held November 16—18, 2001, in conjunction with Chicagopex sponsored by the Chicago Philatelic Society. The show will be in the Rosemont Convention Center near O'Hare airport. The convention hotel is The Rosemont Suites at O'Hare (formerly the Raddison Suite Hotel), 5500 N. River Road, Rosemont, IL 60018.

All rooms are two room suites with a king or two double beds and a queen sized sofa sleeper. The rates are for a suite with a king bed—\$135 single, \$10 extra each adult; for a suite with two double beds—\$145 single, \$10

each extra adult. You should mention the Chicago Philatelic Society to obtain this rate.

To make reservations you may write to the address above, or fax to 847-928-7678 or telephone 888-476-7366. Reservations must be received by October 17 but rooms fill up much faster than this.

The convention site is at the intersection of three interstate highways, near an elevated train station and close to O'Hare International Airport. Free transportation is provided to and from the airport. The room include a complimentary breakfast and an evening beverage reception.

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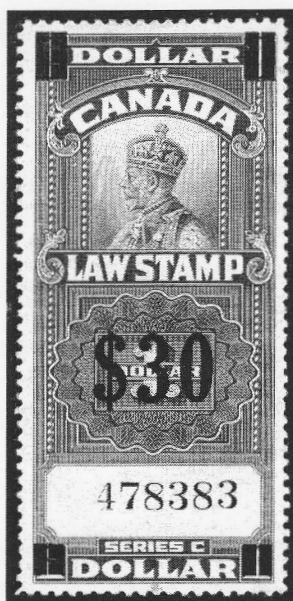


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