



The American Revenuer

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Two types of the
P.M. CO. cancels listed by Beaumont but with the user
unidentified. More,
inside, page 102.



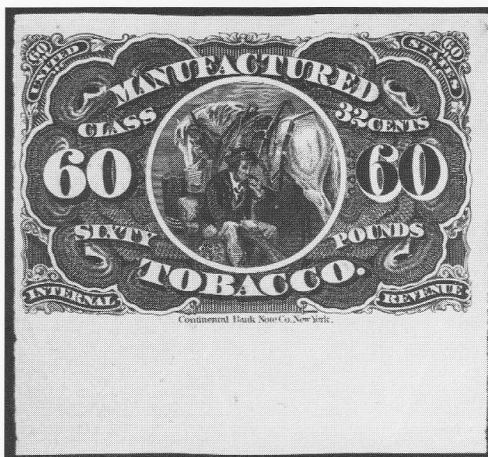
♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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Whole Number 531

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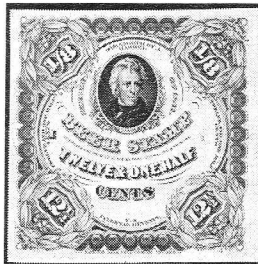
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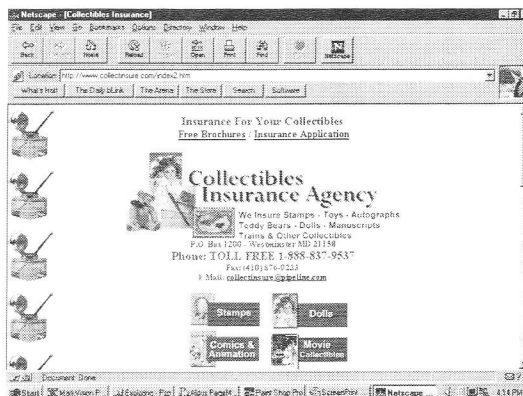
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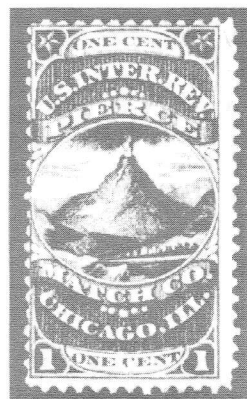
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Realized Price: \$1,265.00



Lot 682, R132, "Small Persian Rug"
Realized Price: \$8,337.50

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Up in flames

the story of the Atlanta Improvement Company bond

by William J. Ainsworth, ARA

This article will explore the history and background of the Atlanta Improvement Company bond as well as the individuals and events that surrounded the need to create this wonderful and colorful document.

I first became intrigued with the history of this specific revenue stamped paper document after I moved to Atlanta in the early 1990s. This document graces my revenue exhibit by virtue of the Lincoln items that represent the imprints—a scarce RN-V2 (50¢ brown) centered on the face, with a RN-P2 (5¢ brown) on the back. The bond was secured by the land and the structure, the H. I. Kimball House. It was, therefore, subject to a tax of 50¢ per \$500, or fraction thereof. The 50¢ Lincoln stamp was printed to show payment of the mortgage rate on a \$500 bond.

The bond was originally issued with a total of 40 coupons. Full documents that have surfaced all have 14 coupons remaining. My question was “why?”—what happened?

Hannibal
Ingalls
Kimball



The period of Reconstruction in the South following the Civil War is an era full of interesting stories and the background research of this document did not disappoint. The information developed provides a deeper insight into the Reconstruction period and, as some would describe it, the role of the northern carpet baggers that came to dominate the political and economic landscape of the South immediately after the Civil War.

The story begins with the background profile of Mr. Hannibal Ingalls Kimball who was the driving force behind the Atlanta Improvement Company bond.

Hannibal Kimball was born in Oxford County, Maine, in 1832. He was apprenticed as a carriage builder and eventually became the successful general manager of a major carriage manufacturer in Connecticut. In late 1866 he became an employee of the George M. Pullman Company of Chicago. His assignment was to “go south” and establish rail car sleeping lines that would utilize the Pullman car on the railroads. He traveled throughout the entire South and in late 1867 selected the city of Atlanta as his headquarters. He called Atlanta “the city most likely to succeed.” Atlanta was a major rail center prior to its destruction during the Civil War. He obviously saw the opportunity to participate in the rebuilding of the supporting infrastructures in Atlanta, as it struggled to reemerge, as a southern transportation hub city.

It is a telling commentary on the post war times when, in the space of a few months after his arrival, we find the 1868 “Kimball Proposition,” one of two post-war proposals suggesting the construction of new facilities for a capitol building (Opera House) in anticipation of moving the state capital from Milledgeville, Georgia, to Atlanta, which was a condition of the proposal.

The Kimball proposal was the offer finally accepted by the Governor, and in 1869, the

very well connected politically. He envisioned a magnificent successor to Atlanta's old antebellum hotel, a facility that would spread the fame of Atlanta and attract visitors and investors who would hopefully arrive in Pullman cars. He also envisioned the hotel as the social center for local politicians and society.

With Kimball, the step from vision to action was always a short one, and he took many shortcuts during the process.

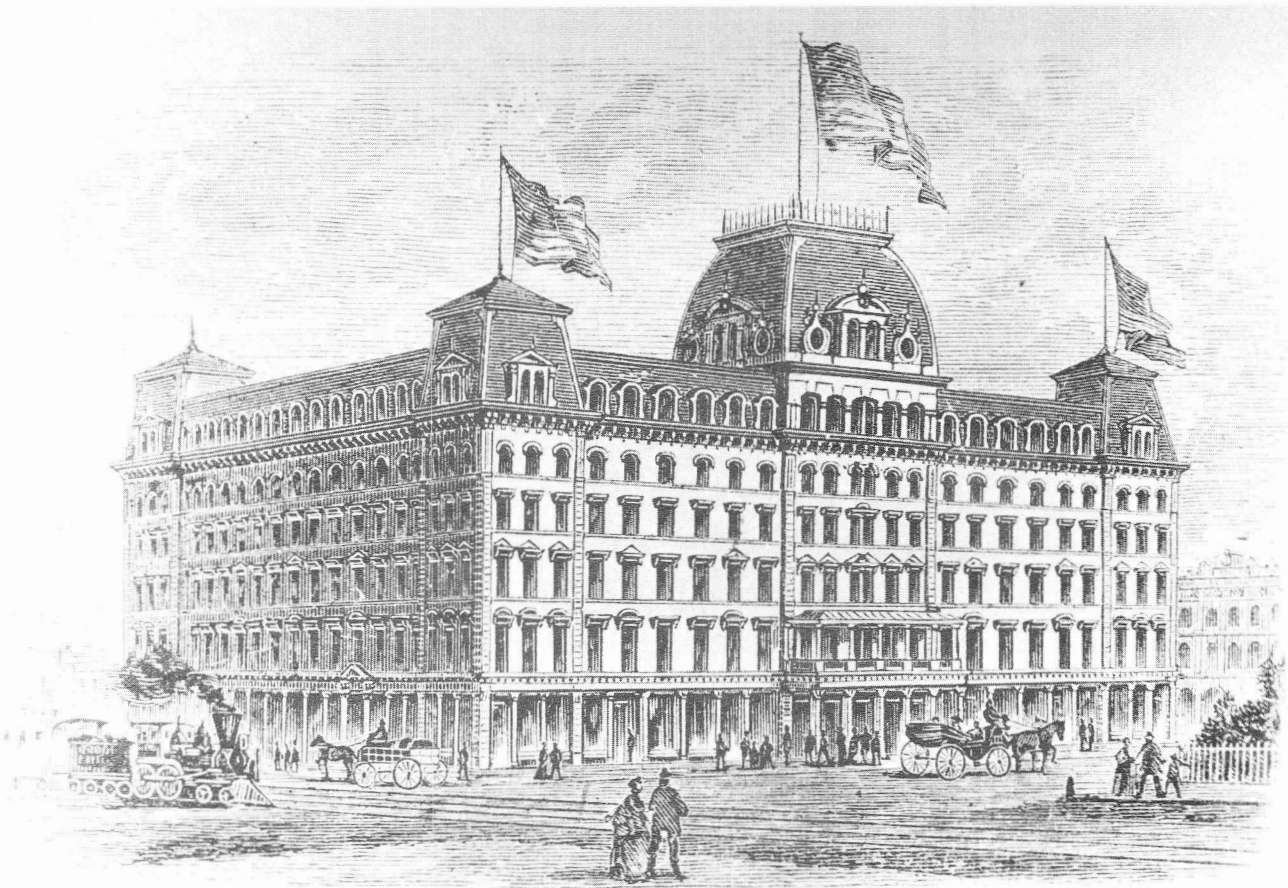
In early 1870 Kimball obtained rights to the property from Dr. Thompson, the former owner/proprietor of the old Atlanta Hotel, for the land on the site of the old Atlanta Hotel by issuing promisory notes. Two additional parcels, adjacent to the site, were also leased. These transactions provided Kimball with the land tract for construction of his new hotel, but the land upon which it was to be built was subject to large sums of unpaid purchase money except for the two leased parcels that were merely rented. The land tract encompassed frontage on Pryor Street, Decatur

Street and Railroad Avenue/Wall Street. It was adjacent to the newly developed railroad depot. The hotel was to become the centerpiece for the development of downtown Atlanta. The stated objective of the project was to build "The finest hotel south of New York City." The entire effort involved "tenuous equities and no money." It was an example of frenzied finance operating on a shoestring but Kimball was determined to build his hotel.

Kimball hired Mr. W. H. Parkins as the architect, and Mr. John Calvin Peck as the contractor. Construction of the hotel began in early spring of 1870 and was opened to the public on October 17 of that year, though not entirely completed. The construction of such a large magnificent structure, in such a short period of time, was an unparalleled achievement. Most similar construction projects took two years or more to build.

Kimball soon encountered financial difficulties. Before the hotel was completely finished it was mortgaged in October 1870 to

The architectural design of the Kimball House was a mix of Old Dutch, Renaissance and Queen Anne styles.





The business section of Atlanta in the 1870s was dominated by the Kimball House. The building to the right is Union Station. The train just crossing Pryor Street is one of the fastest trains out of Atlanta in that day. It consists of a baggage car, "the negro car" and the white passengers' car. To the left of the Kimball House is a building that housed the post office and George W. Adair's real estate office. The empty lot in the left foreground was used for circuses and military reviews.

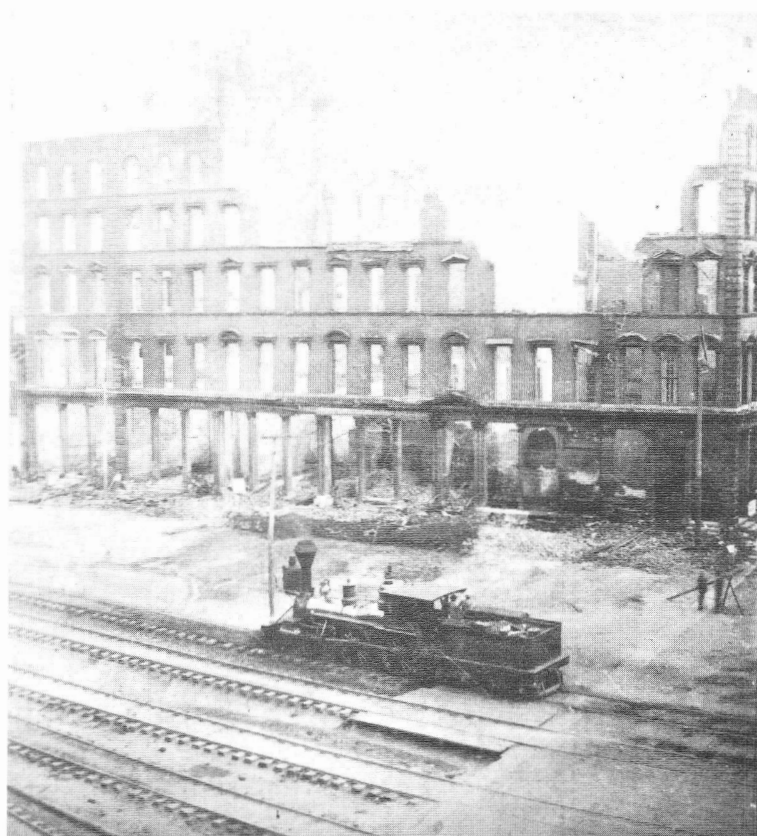
Mr. John Rice of the Georgia National Bank for \$100,500.00 and to Mr. H. A. Johnson for \$57,000.00.

The raising of these two large sums did not provide sufficient cash resources for Kimball to complete the job. After two sheriff's sales, one for a mechanic's lien in favor of the J. C. Peck and Company (the contractor), and another for unpaid county taxes, the property was sold to a syndicate, the Atlanta Improvement Company, which paid off the original purchase money claims and obtained a clear title from Dr. Thompson.

Kimball later arranged for the hotel to be sold to the Atlanta Improvement Company, a corporation organized presumably for that purpose. The sale was for the alleged consideration of \$650,000. H. I. Kimball, as President of the Atlanta Improvement Company, mortgaged the hotel with a second mortgage from the Georgia National Bank on July 7, 1871, to secure an issue of \$400,000.00 in bonds, which are the focus of this article.

The Atlanta Improvement Company officers were President, H. I. Kimball and Secretary, G. W. Adams. On July 1, 1871, they issued 800 numerically sequenced bonds at \$500.00 per bond to raise \$400,000 in funds secured by the property deed held by the

The Kimball House after the 1883 fire.



Georgia National Bank. The bonds carried an interest rate of 7%, with each of the 40 coupons paying \$17.50 in interest payable on a semi-annual basis. The bonds were to mature on July 1, 1891.

The printing on the face of the Atlanta Improvement Company bond describes the facility in great detail, but highlights of this six

staff, and the police department, there was no loss of life even though the hotel was at full occupancy. All 300 guests were safely evacuated.

The hotel burned for two days and was Atlanta's largest loss since General Sherman destroyed the city. It is interesting to note that the *Atlanta Journal* newspaper felt compelled to print a special Sunday (August 14, 1883) edition in order to fully report the story and quell wild rumors that were sweeping the city. It was later determined that the cause of the fire was a careless cigarette tossed into a pile of tissue paper in the fruit shop located on Wall Street.

The bonds became worthless after the July 1884 payment, hence the 14 remaining coupons still attached to a full document. The destruction of the facility was obviously the reason for the termination of further interest coupon payments and the unpaid principal amount. According to the terms stated on the face of the bond, the Georgia National Bank, and its trustee, insisted on insurance coverage in the amount of \$300,000 payable to the Bank due to loss or damage by fire. The real losers were the bondholders. The winner was the city of Atlanta which had its grand hotel—which was to be rebuilt

Timeline of major events

1832	H. I. Kimball born Oxford County, Maine
1866	Kimball joined George M. Pullman Co., Chicago
1867	(late) Kimball moved to Atlanta
1868	"Kimball Proposition" to move state capitol
1869	State capitol moved to Atlanta
1870	April Acquired land rights/started construction First Mortgages to Georgia National Bank—\$100,500 + \$57,000 Sherriff sales (2) due to financial difficulty
	October Hotel opens
1871	Sale of hotel to Atlanta Improvement Company—\$650,000
	July 7 Atlanta Improvement Company issues bonds (\$400,000 at 17.50 (7%)) secured by land/structure—Georgia National Bank. Bank mandated insurance coverage \$300,000
1883	August 14 Hotel destroyed by fire
1884	July Bonds worthless, no further interest payments/principal lost by bondholders

story building include the first building to boast three steam baggage/passenger elevators and a central heating plant. The interior appointments were equal to the finest hotels in New York and unquestionably were the finest in the South. In summary, it was luxurious, splendid and palatial. The hotel comprised 317 parlor rooms, a spacious atrium, dining rooms, ballroom, billiard hall and an arcade with 16 large stores. It became the major meeting center for the Democratic Party in the state of Georgia. It was said that all important matters on the capitol were first discussed and agreed upon at the Kimball House.

On August 12, 1883, disaster struck. The entire hotel was destroyed by fire, but due to the heroic efforts of the management and

Postscript notes

Upon hearing of the hotel's destruction, H. I. Kimball immediately returned from Chicago and organized a new stock company with 250 investors. Construction of the Kimball House II started on November 12, 1883, and the hotel had a partial reopening on January 12, 1884, and the final grand opening on January 12, 1885.

On October 29, 1901, Mr. Hugh T. Inman, a prominent Atlanta citizen, made a present of the Kimball House to his son-in-law Mr. John W. Grant. Over the years he had acquired all 300,000 shares of the company with the sole exception of four shares that were held by Mrs. H. I. Kimball and a charity they supported, the Savannah Orphans Home. With The Kimball House demolition in 1959 and that of the Union Train Station in 1972, the remnants of the 1870 rebirth of Atlanta's origins as a rail center disappeared from the downtown area. Today, the Wachovia Bank of Georgia building and the Atlanta Underground area occupies the site.

Cape Verde Islands imprinted check revenue



The obverse (above) and reverse sides (left) of a 1929 check from the Cape Verde Islands (reduced) The inset (above left) is of the imprinted provincial stamp.

by Terence Hines, ARA

The illustrated check originated in Praia in the Cape Verde Islands on April 22, 1929. It is made out to the office of the "Banco Nacional Ultramarino" in London. On the front of the check a copy of the common 2 pence George V orange, Scott 162, is used as

a revenue to pay the British tax on checks. The more interesting stamp is on the reverse of the check. This is an imprinted \$10 provincial revenue inscribed "Provincia de Cabo Verde Selo de cheques" with what is presumably the seal of the Province of Cape Verde in the center.

by Scott Troutman, ARA

Shown is a Scott RB70 eight cent blue proprietary stamp from the 1919 series. It has a handstamped cancel roughly 18 x 12 mm featuring the letters AAV inside a rectangle in a dark purple ink. This is a cancel I had not seen before on the blue proprietaries before.

I believe AAV is the A.A. Vantine and Company of 5th Avenue and 39th Street in New York City. Vantine was an importer of perfume and soaps. I have seen their ads in ladies magazines from 1914. As cancels on the blue proprietaries were applied by the sellers instead of the manufacturers, this us-

age would be consistent with the 1919 laws.

Vantine handstamped cancels are also known on the 1914 black proprietaries. On those the wording "A.A. VANTINE / DEC 1914 / & Company" is in a 23 x 15 mm rectangle in a purple ink. To date these cancels have been reported in a 5/8 cent single line watermarked stamp (a value often used on soaps) and a five cent double line watermarked stamp (a value often seen on perfumes). In the case of the 1914 stamps they appear to have marked their inventory onhand when the 1914 law went into effect. This was required by that law.



"P. M. CO." cancellation in Beaumont's list identified as Papillon Mfg. Company

Figure 1. by Andrew P. Ferry, ARA

Labeled bottle, and its box, of Papillon Cough Cure. The medication was made by the Papillon Manufacturing Company of Chicago.

Beaumont's (1972) list of printed cancellations is made up of those "...found on the revenue stamps of the 1862-1883 period—documentary, proprietary and M & M."

In many cases, he was unable to identify (either via his own work or by that of previous investigators) the name of the firm that had used a particular cancellation. The company that used the cancellation, "P. M. CO." is one such organization. Although Beau-

mont could not identify the firm, he was able to localize it to Chicago because one of the six types of cancellations he described that had been used by "P. M. Co." included the word "Chicago."

While viewing lots that were to be sold in a recent non-philatelic auction, my attention was drawn to a bottle of a cough cure accompanied by its original box. The strap sided bottle was made of clear glass and measured about 7 ¼ inches in height (Figure 1). The box and the bottle label advised that this was the Papillon Cough Cure, made by the Papillon Manufacturing Company of Chicago. An advisory notice at the bottom of the bottle's label bears the facsimile signature of an individual named Lotz. Among the therapeutic indications listed on the box for the Papillon Cough Cure (Figure 1) was "phthisis" (tuberculosis).

Just as I was about to move on to the next lot, I noticed a 4¢ proprietary stamp on the bottom of the bottle. It was either a Scott No. RB14 or RB15. The question of whether the stamp was red brown or red went unresolved as a result of poor lighting and the presence of pinkish and light purple discolorations that affected the stamp.

I made note of the cancellation and, upon returning home, checked Beaumont's list. I found that he had described this cancellation but was unable to identify the responsible company. At that point, I decided to bid on the lot when it came up at the mail/telephone auction.

Bidding rose sharply to levels far higher than those that had been expected by the auctioneer. My interest in purchasing this lot waned rapidly as other bidders escalated the price still higher. The winning bid was \$715 (including the 10% premium).

Figure 2 was prepared from a photocopy of the stamp the auctioneer kindly made for me



before shipping the lot off to the winning bidder. The stamp is either an RB14 or an RB15. The cancellation fits Beaumont's description of his Type 4: "P. M. CO." printed horizontally in tall thin type resembling Roman* 5 ½ x 17 mm. On the stamp that I am reporting, the cancellation measures 5x17 mm. The discrepancy (5 vs. 5 ½ mm) in vertical dimension is attributable to observer variation or to artifactual changes present in the faulty stamp shown in Figure 2.

As I was preparing to submit this brief manuscript for publication, I encountered two additional stamps bearing cancellations used by the Papillon Manufacturing Company of Chicago. One of them was in a dealer's stock; the other was offered in a mail bid "auction." They are illustrated in Figure 3 as a composite.

The stamp on the left (Figure 3) is an RB14b that exhibits overall darkening in its upper half, immediately above the plane in which the stamp is bisected by a heavy horizontal crease. Printed horizontally in black, in all capitals, is the following cancellation: "P. M. CO." The "O" is capitalized. The cancellation measures 5x17 mm. This cancellation is the same as the one illustrated in Figure 2 and is, again, Beaumont's Type 4.

Pictured in the right side of Figure 3 is the stamp I have seen most recently that bears a cancellation of the Papillon Manufacturing Company. It is an RB14b. Printed horizontally in black, in a single line, is: "P. M. Co." It measures 6 ½ x 16 ½ mm. The "o" in "Co." is in lower case. The "P," the "M" and the "C"

*[This is Beaumont's description. This typeface is known as a slab serif face. Roman actually means that the letters stand upright and are of a normal thickness that would be used for text. For information about typefaces discussed in a manner easily understood I recommend the book *Digital Type Design Guide* by Sean Cavanaugh (Hayden Books, 1995, ISBN 1-56830-190-1). It can usually be found in the computer section of larger bookstores. KT]



Figure 2. This 4¢ proprietary stamp, either an RB14 or RB15, is present on the bottom of the bottle shown in Figure 1. It bears the printed cancellation, "P. M. CO.". This is Beaumont's Type 4. Scattered areas of discoloration are present.

are all slim and appreciably taller than are the corresponding letters in Type 4. The periods are square, as are the serifs of the "P" and the "M." This is Beaumont Type 3.

The presence of the firm's name and location (Chicago) on the box containing the bottle, taken together with the presence of the cancelled stamp on the bottle, reassuringly identifies "P.M. CO." as the Papillon Manufacturing Company of Chicago. This report therefore removes yet another unknown from Beaumont's list.

By having decided to use a printed cancellation on its stamps, the firm avoided the dustbin of philatelic obscurity. But there is a certain

sense of opportunity lost here. *Papillon* is the French word for butterfly. Had the Papillon Manufacturing Company opted to use private die stamps depicting (perhaps in orange) a gorgeous butterfly, the firm's stamps would have gained immense popularity among collectors, particularly among topical/thematic collectors, and the name of the Papillon Manufacturing Company would now enjoy a high place in the match and medicine stamp aristocracy.

Reference

Beaumont, H. B. Printed Cancellations 1862-1883. *The American Revenuer* 1972 October; 26:1-40 (Special Supplement).

Figure 3
(Left) Beaumont Type 4 cancellation on RB14b.
(Right) Beaumont Type 3 cancellation on RB14b.



Nineteenth century US-Canada border railroad accounting

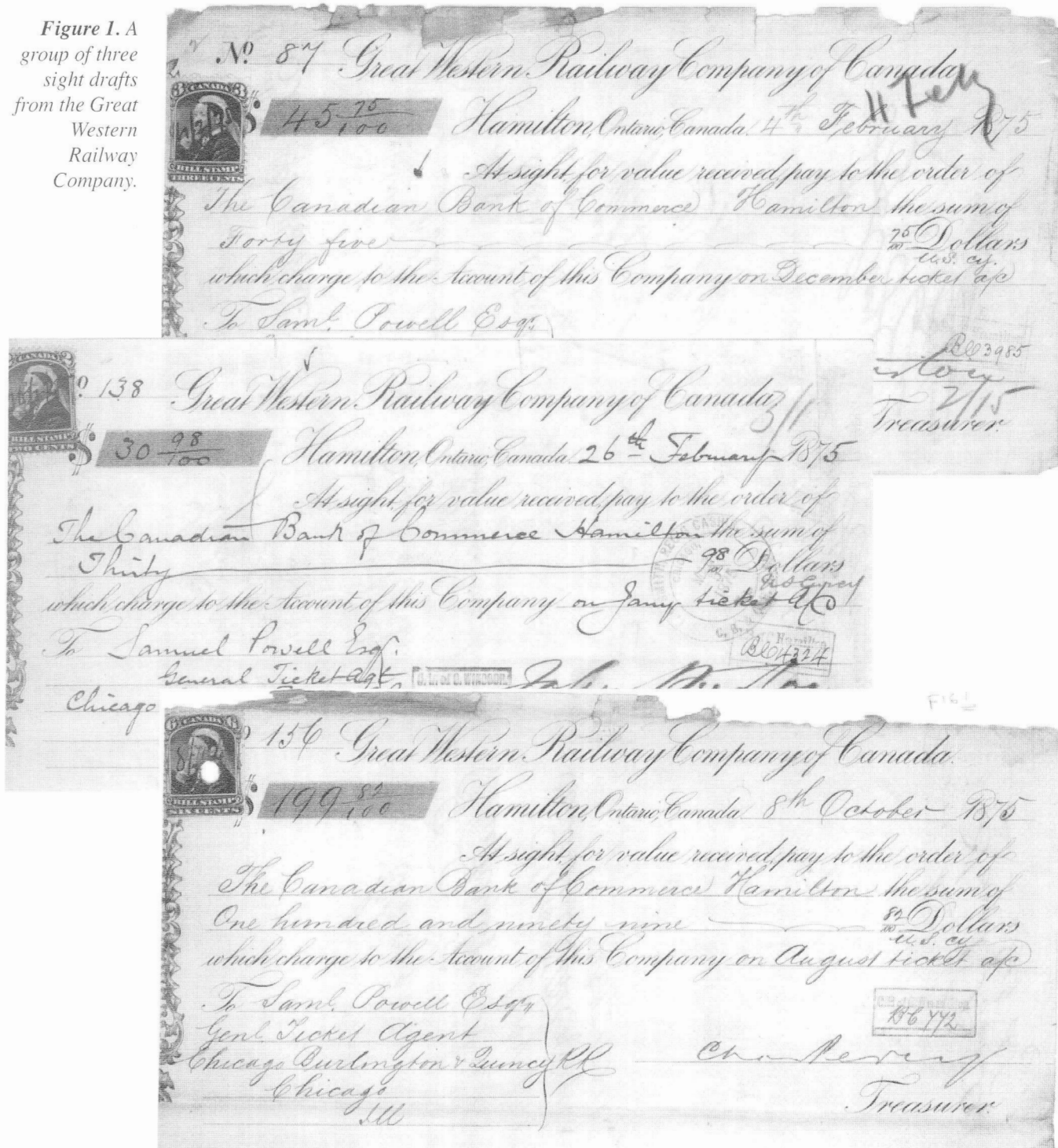
by Marshall C. Lipton, ARA

Rail transportation between Canada and the United States was very intertwined necessitating an accounting system which required monthly reconciliation between the

various railroad routes serving each nation; all of which provided fertile ground for revenue stamp exploration.

An example of this type of exploration is shown in Figure 1. This is a series of three

Figure 1. A group of three sight drafts from the Great Western Railway Company.



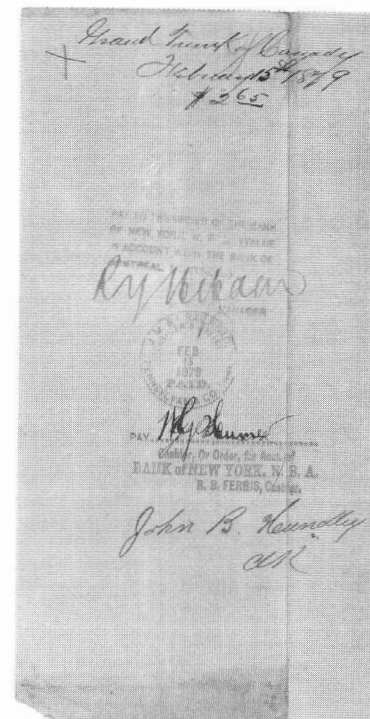
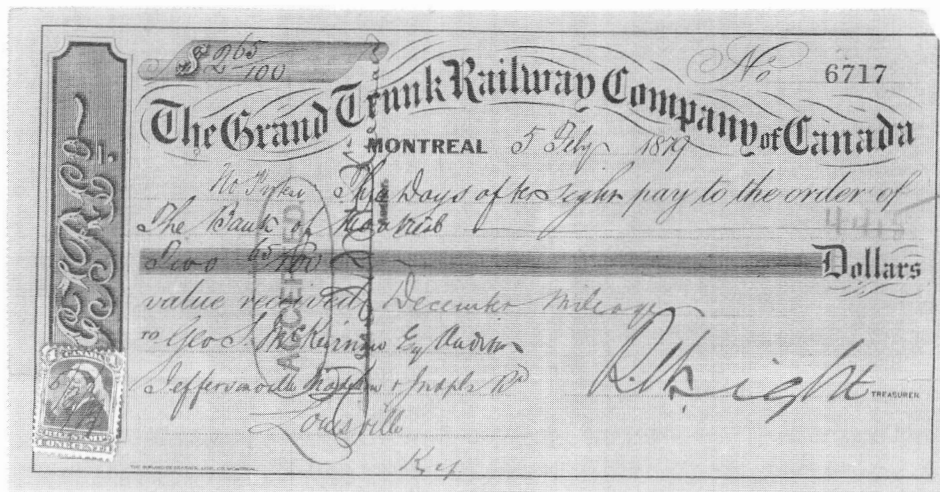
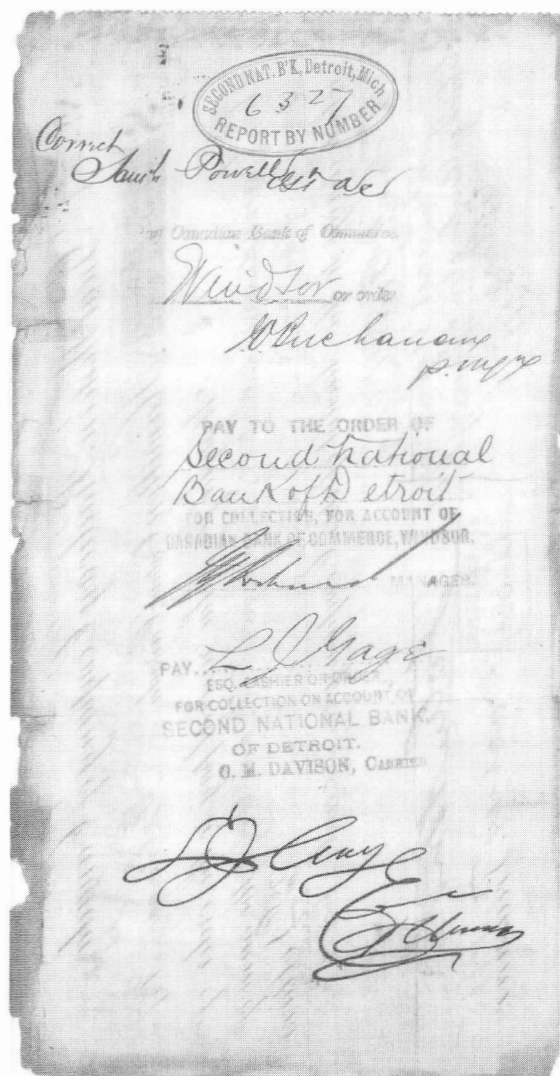


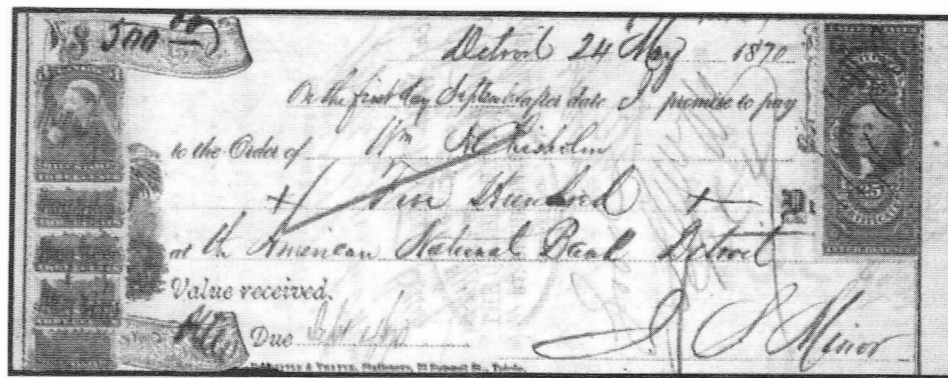
Figure 3. Obverse side (above) and reverse (right) of the same draft. Another Grand Trunk Railroad draft below.



1875 sight drafts from the Great Western Railway Company of Canada. Thirst, number 87 dated February 4, 1875, for \$45.75 with a Van Dam FB40 3-cent Third Issue bill stamp affixed (a 1 cent overpayment) to comply with the 2-cent rate taxed on documents in an amount between \$25.01 up to \$50.00 (Zaluski, 1988). It is made payable to the order of the Canadian Bank of Commerce Hamilton and drawn on Sam Powell Esq., the ticket agent for the Chicago, Burlington & Quincy Railroad. Two notations are significant, the first being that this amount is a credit to the account of the G. W. RWY "on December ticket ac." Apparently this is a reconciliation of money due the Great Western based on a monthly audit. The second is that funds are to be paid in "U.S. cy" (currency).

Figure 2. The reverse of the second draft shown in Figure 1.

Figure 4. A draft bearing both Canadian and U.S. revenue stamps.



The endorsements on the back as shown in Figure 2 are noteworthy. Sam Powell indicated his acceptance by writing "correct." The draft was then forwarded to the Canadian Bank of Commerce Windsor branch (across the Detroit River) and endorsed to the Second National Bank of Detroit for collection on behalf of the Canadian Bank of Commerce, Windsor, and then the last two endorsed it over to the Second National Bank of Detroit—another example of reconciliation.

Drafts 138 and 156 are monthly accountings basically used in the same manner except 156 is endorsed to the Canadian Bank of Commerce, Chicago.

Figure 3 is an illustration of two drafts of The Grand Trunk Railroad Company for \$2.65 and \$3.90 each drawn on the auditor for the Jefferson, Madison & Indiana Railroad in Louisville, Kentucky. Both are properly taxed with a FB37 and each contain a

notation for December mileage. It is interesting to note that no U.S. revenue stamps are affixed to any of the drafts mentioned above. This is due to the fact that none were made payable in the U.S. as in the case in Figure 4. This is an illustration of a 1870 promissory note made payable in the U.S. with revenue stamps of both countries (Morrissey, 2000).

These monthly audits and reconciliations resulting in drafts usually for small amounts and requiring several endorsements were a cumbersome accounting system.

References

- Morrissey, J. J. Dual-nation uses on bills of exchange, lading. *Linn's Stamp News* 2000 June 12; 20.
- Zaluski, E. *Canadian Revenues Volume I: Federal Bill and Law Stamps*. Ottawa: Edward Zaluski, 1988.

Scott updates sliver tax section

by Charles R. Biro, ARA

The editors of *Scott's US Specialized Catalogue* are to be recognized in their continuing efforts to improve the revenue sections of the catalog. The 2001 edition corrects errors and omissions in the Silver Tax section brought to the catalog editors' attention in my article in the January-February 2000 (54:14-17) issue of *The American Revenuer* on the silver tax provisional stamps.

First, the incorrect dates in the introductory notes have been replaced with the correct adoption date of June 19, 1934, with the additional information that the tax applied retroactively to transfers occurring after May 15, 1934, as required by public law 73-438.

Second, the 1939 issue recognizes the fact that RG28 is perforated 10 while all other stamps in this series (RG29-RG32) are perforated 11.

Third, a new listing (RG34, \$2.00) has been added to the catalog based on its identical style to the listed RG36.

Forth, the years of issue have been added for the typewritten series provisionals.

Fifth, the typewritten issue have had their ink overprint color clarified as it relates to RG36.

Sixth, the 4-cent value of the typewritten series has been listed in the notes along with other values in this series.

Korean municipal revenue update

by Joe Ross, ARA

Home from the hunt I took out of the box a file folder marked "Misc. unsorted Rev's." In it was an untidy pile of album leaves and stock pages with an assortment of Korean, Chinese and Japanese revenue stamps. In sorting through I noticed a couple of stock cards and two pages of Korean municipal revenues.

I spread them out over the dining room table then went back to the stamp den to locate my collection and files on Korean revenues. My references included the articles in *The American Revenuer*, November and December issues of 1980, by GM Abrams, titled "Korea: The Municipals," in which he gave credit to a Major Bill Collyer of California for the loan of his material permitting in an initial listing of Korean municipal revenues. My additional notes were obtained in 1991 during several visits to the Western Philatelic Library located in Sunnyvale, California. These notes were taken from various articles appearing in the *Korean Philately* journal and the *Catalog of Korean Revenues and Non-postal Revenues* by Matt Parkkinen.

Another collector, Anson Stout and I had been searching the philatelic literature for information pertaining to world revenues. At that time we made notes on over thirty Korean municipal revenues reported in this journal not listed in the Abrams article. Neither of us at that time had yet to obtain a single Korean Municipal revenue. Back to the folder. I compared my new find with my references. With the exception of Seoul City none of these newly acquired Korean municipals were in either listing. The new items include two values of the Seoul City previously unrecorded, the 5 hwan purple and the 100 hwan brown.

How rare are these Korean Municipals? I don't know, however, I had only managed to acquire two in the previous twenty years of collecting revenues. They just do not seem to be available in the market. It was another ten years before I located this group of Korean municipal revenues and I suspect that this material had lain dormant at least twenty years or more.

There were a few notes in amongst the stamps that led me to the conclusion that

this group of revenues had been collected by a PFC. Robert W. Larsen, Hq. Co. 931st E.A.B. He was stationed in Korean in 1955. Apparently he was able to ferret out this unusual material. All the municipal revenue stamps are different from those already reported and the dates of these are much earlier. Some of Larsen's dates would have seen these stamps issued during the Korean War (1950-1953).

It may seem strange but the US Military Government authorized the first two issues of Korean Revenues in 1946.

HEADQUARTERS
UNITED STATES ARMY MILITARY
GOVERNMENT IN KOREA
Office of the Military Governor
Seoul, Korea

Ordinance
Number 110 14 September 1946
ISSUE OF KOREAN REVENUE STAMPS
DISCONTINUANCE OF
FORMER ISSUES

Section 1. Korean Revenue Stamp Issue Authorized. The issuance and use of Korean Revenues stamps are hereby authorized. Such stamps shall be used in all cases where the use of revenue stamps is required...."

The second issue was authorized in 1948. I wonder who authorized the municipal revenues. Since these were authorized by a US Military Government in 1946 and 1948 should they be listed in the *Scott Specialized Catalogue* just like the Ryukyu revenues?

Recently I received three additional unreported Korean municipal revenues courtesy of eBay auctions. They are Seoul City revenues with a 1989 date on the reverse side of the piece of document that they are attached. There is a 200 won purple-gray, a 300 won olive and a 1000 won carmine-brown.

Then no sooner than I had sent this article to the Editor, another variety was offered on eBay. Fortunately for me I managed to be high bidder and another item has been added to my collection and my list. It is a 50 won emerald green. The faint cancellation reads 1976. It is the same design, size and perforation as the 200 gray, 300 olive canceled in 1988. This would now make four values in this set of which I am aware (including the larger 1000 won). I believe the exchange rate

in 1976 was about 400 won to \$1.00 so this 50 won stamp was about 12 ½ cents.

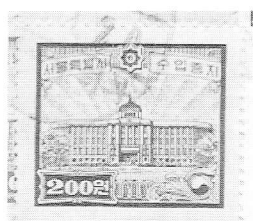
It seems strange that I have not seen any of these stamps for twenty years, yet they exist and in a two months period of time they have been obtained from three different sources. Still looking.

Seoul City



June 6, 1954, rouletted 13 1/2

5 hwan	purple
10 hwan	orange
20 hwan	blue
40 hwan	olive-green
100 hwan	brown



1976, perforated 13

(date based on cancel, see text)

50 won	emerald green
200 won	purple gray
300 won	olive



1000 won brown carmine

References

- Abrams, G. M. Korea: the municipals. *The American Revenuer* 1980 November; 34:173-176. 1980 December; 34:195-202. 1981 March; 61. 1981 July-August; 129.
Collyer, W. M. The local revenue stamps of Korea. *Korean Philately* 1972; 21:86-89.

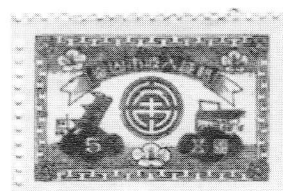
Inchon City



1954, rouletted 13 1/2

10 hwan turquoise

Pusan City



1951, perforated 11 1/2

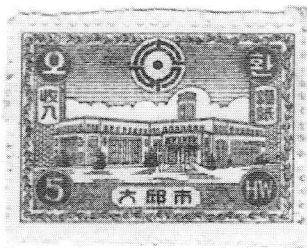
5 hwan	red
10 hwan	green
30 hwan	rose lilac
5000 hwan	blue
10000 hwan	blue

Taegu City



1952-53, perforated 9 1/2

5 hwan blue



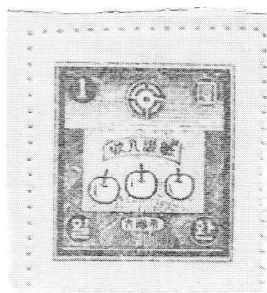
1954, perforated 10

5	whan	red
10	hwan	black
50	hwan	blue
100	hwan	light brown

1955, rouletted 12

50	hwan	turquoise
----	------	-----------

(Abrams (1981a) illustrated a 10 hwan black stamp of unknown origin and date. It would appear to be part of this series.)



1955, perforated 9 1/2

1	hwan	red
50 on 1	hwan	blue on red



1956, perforated 8

1	hwan	red-brown
a.	horizontal imperforate pair	

NAPEX 2002 selects "Freedom" theme

The National Philatelic Exhibitions of Washington, D.C. selected a FREEDOM theme for its upcoming show May 31–June 2, 2002. NAPEX 2002 is the annual convention show for The American Revenue Association.

Associated with the FREEDOM theme will be a slogan of BRAVERY–JUSTICE–UNITY. This contemporary theme and slogan is self explanatory in light of the September 11th atrocities in Washington, DC and New York City, New York.

The actual designs for the NAPEX souvenirs will be decided closer to the show. However, the designs for the covers, cancel and card probably will be selected from pictures of the Pentagon, Capital Building, Statue of Freedom on the Capital Dome and our National Flag.

NAPEX would like to suggest that all American Philatelic Society World Series of Philately stamp shows in 2002 also select a

FREEDOM theme for their show. If all WSP shows accept this challenge, each would select their own slogan and use a person of freedom, place of freedom or an event of freedom unique to their area. Collectors could then during the next year collect all 34 WSP show themes for a personal patriotic collection.

An exhibit prospectus and provisional entry form is found on the mailing wrapper of this issue of *The American Revenuer* and is also available by writing Paul Magid, Exhibits Chairman, at Box 6363, Washington, D.C. 20015 or 202-363-3135. Forms can also be printed from the NAPEX homepage at <www.napex.org>. Participation in the NAPEX exhibition is open to collectors of any philatelic affiliation. Entries close March 1, 2002.

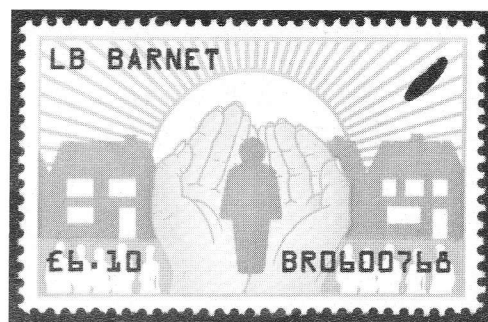
Hotel and transportation information will appear in an upcoming issue of *The American Revenuer* or on the show's website.

Local British "Home Help" stamp

by Terence Hines, ARA

A trip to London this past June turned up another interesting local fee stamp, an addition to the ones I reported earlier (Hines, 1999). The stamp is illustrated herewith. The postal clerk who sold it to me told me that it is a "home help" stamp. According to Patrick G. Awcock, "home helps" are services for, usually, the elderly in which a home helper comes in regularly to care for the elderly individual. These services can be provided by local authorities. In some cases, a bill for services is sent monthly but in others, stamps may be used to pay.

The illustrated stamp was purchased in the Borough of Barnet as indicated by the black "LB Barnet" inscription at the upper left. "LB" presumably stands for "London Borough." Other than this, there are no identifying inscriptions of any type on the stamp. The stamp has a face value of £6.10 and a serial number, both also printed in black. The stamp is perforated 14.5 x 14.3 and has dull gum. There is a small 55 mm oval



punched hole in the upper right. The stamp's background design is pink with the images of the buildings and person in metallic ink that is either silver or gold, depending on the angle at which the light hits it. It may be that this same basic design has or is used by other local authorities.

Reference

Hines, T. Current British payment stamps. *The American Revenuer* 1999 October; 53:164-166.

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Gary Ryan donates Hungarian revenue collection to British Library

Gary Ryan of Middlesex, UK, a retired solicitor, has donated his collection of rare Hungarian revenue stamps to the British Library. To be known as the Ryan Collection, this comprises seven volumes of Municipal Revenue stamps of Budapest which were first issued in 1898. The Ryan Collection consists of proofs, issued stamps both used and unused, some multiples and stamps used for official purposes on documents, Entertainment Tax and Municipal Sales Tax.

Gary Ryan, a member of the American Revenue Association since 1961, is a signatory of the Roll of Distinguished Philatelists and a Fellow of the Royal Philatelic Society London. Of his many philatelic attainments perhaps the most significant is that he is the

only person to have received a Grand Prix for Literature. This he received at the Federation Internationale de Philatelie, the International Philatelic Exhibition in Frankfurt, in April 1989 for his two volume catalog *The Cancellations of Hungarian Post Offices on the First Issue of Hungary 1867-1871* published by The Royal Philatelic Society London, a unique achievement.

David Beech, Head of the Philatelic Collections at the British Library, said, "We are delighted to have received Gary Ryan's outstanding collection of Budapest revenue stamps. This further adds to the outstanding collections of revenue stamps held at the Library which are available for research."

British Library press release

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The American Revenue Association

President's Letter

As I write this letter, I am in New York City for the first time since the events of September 11, a day that all of us will remember for the rest of our lives. It is different driving into the city and not seeing the twin towers of the World Trade Center. The city is subdued and quiet. I have a booth at the ASDA Postage Stamp Mega Event. Attendance at the show is light, much less than normally seen at a New York show. However, those who did attend are as enthusiastic as ever, proving that philately is a great hobby.

I would like to congratulate Michael T. Mahler for winning the prestigious Champions of Champions award in the World Series of Philately competition for his exhibit *United States Civil War Fiscal History: A Survey of Documentary Taxes* at the American Philatelic Society Stampshow in Chicago last August. This is the highest award an exhibitor can achieve in the United States. Mike earned this award through years of research, writing about and exhibiting revenue stamped documents. If you have not acquired a copy of his latest book, *A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate*, I urge you to do so now and see what he has accomplished.

Mike's winning of the C of C is also reflective of the prominence fiscal philately has achieved in the last two decades. This is only the second time a revenue stamp exhibit has won this award, the first being Robert

Cunliffe's exhibit in the first Champion of Champion competition.

Our annual convention is just around the corner at Chicagopex and I look forward to meeting with many of our members at the show. A wonderful dinner is planned for Friday night, there will many revenue exhibits to view, stamps to buy at the bourse, and our annual member meeting on Sunday morning. Further details can be found on our website at www.revenuer.org.

While on the subject, our 2002 convention will be held in conjunction with NApEX in McLean, Virginia, (Washington, D.C., area) the first weekend of June. Make your plans now to attend.

I would like to announce that your board of directors has voted to bestow a Honorary Life Membership award George McNamara. George served as our Librarian for many years (1977–1998), giving up a room in his home for storage and serving the needs of our members. Thank you, George, for all you have done for the ARA.

Lastly, I am looking for some volunteers. The ARA needs a person to serve as a publicity director to create and distribute ARA news to the philatelic press and publicize the advantages of membership. We also need some members to form a committee to review book manuscripts and make recommendations. If you are interested, please contact me.

Eric Jackson

Revenues receive awards

Paul Nelson reports that at SESCAL (October 5–7), there was one excellent revenue exhibit. *Fiscal Stamps of Latvia, 1918–1945*, by Valentins Dabols. This one took a Gold, the APS Research Medal, the AAPE Creativity Award, and the ARA Medal. He speculates that the Creativity Award possibly went to it because he had a couple of cigarette packages included. They were thin packs, so they fit in the frame in the usual way. But, this was a really great exhibit in more ways than that.

Paul also calls attention to results posted on the Internet from Hafnia '01 just held in Denmark. A Large Vermeil in the literature class went to *Handbook and Catalog of Danish Tobacco and Alcohol Tax Stamps* by Claus Rafner of Denmark. At the same show *The American Revenuer* received a Vermeil for the 2000 volume.

ARA Awards Chairman Edward Tricomi reports that the Peach state Stamp Show 2001 awarded *Great Britain Embossed Revenue Stamps, General Duty* by William H.

Waggoner a Vermeil, *United States Special Tax Stamps 1873-1885* by William H. Waggoner a show Silver and the AAPE Cre-

ativity Award and *Revenue Stamps of the Lanman & Kemp Co. of New York* by Robert White a Silver.

US Sales Circuit Notes

As the traditional summertime siesta segues into the more active philatelic fall, consider mounting those unwanted US revenues in the free salesbook sent to you. I will make sure it is seen by a couple of dozen fellow enthusiasts. ARA keeps a commission of 15% and a small insurance fund fee; you keep the rest. Let me do the work—that is what I am (not) paid for.

All categories are needed. If you have a handful of RNs, maybe a shoebox of tobacco strips or state revenues, a small hoard of special tax stamps—if it is US related revenues, we will take it.

Try to remember to notify me if you plan to be away for more than a couple of weeks. Too many circuits are idly on a vacant desk while the member is away. This delays things for all the others waiting to see the

circuit. Tell me you will be gone so that I can temporarily bypass you. And if you do end up holding on to a circuit beyond the seven days allowed, remember that there is a fifty cents per day late fee, a disincentive designed to keep things moving. (If you fail to pay for delay, you will likely be dropped from the roles).

As always, do not hesitate to contact me whenever you have questions or comments about the circuit program. See the masthead for contact information. Constructive criticism and (dare I say) praise are always welcome. Keep in mind though, that if you are thinking of raising the point of infrequent or skimpy circuits, I can only send out what I get in. Refer to the opening paragraph of these notes for the solution to this problem!

Paul Weidhaas, Circuit Manager

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

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	small faults PHOTO	190.00
2	R2c black h/s cancel, F-VF PHOTO	130.00
3	R4a F-VF PHOTO	375.00
4	R4c horizontal pair, RSM, F	27.50
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6	R9b horizontal pair imperforate vertically, large portions of adjacent stamps at sides, F pinhole PHOTO	105.00
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9	R21c vertical pair, F PHOTO	1,150.00
10	R32a horizontal pair, XF PHOTO	140.00
11	R33a VF PHOTO	130.00
12	R43a horizontal pair, VF light crease PHOTO	500.00
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14	R52b F-VF PHOTO	65.00
15	R57a VF	24.00
16	R61a F-VF PHOTO	75.00
17	R63a F-VF light crease PHOTO	150.00
18	R64a F-VF light crease PHOTO	85.00
19	R64b VF light crease PHOTO	47.50
20	R65b VF light crease PHOTO	95.00
21	R65d cut cancel, F-VF PHOTO	55.00
22	R70a F-VF corner crease	35.00
23	R72a VF PHOTO	42.50
24	R73a VF PHOTO	20.00
25	R79c VF pinhole PHOTO	105.00
26	R80c F-VF light crease PHOTO	90.00
27	R85a VF light crease PHOTO	110.00
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29	R88a VF PHOTO	240.00
30	R89a black h/s, F-VF PHOTO	35.00
31	R93c F-VF	25.00
32	R98a horizontal pair, F-VF crease causes small internal tear PHOTO	325.00
33	R101a VF PHOTO	200.00
34	Second Issue Revenues R106 cut cancel, VF PHOTO	30.00
35	R107 block of four, F	22.50
36	R110 F-VF	27.50
37	R116 cut cancel, VF PHOTO	50.00
38	R116 foreign entry, design of 70c, cut cancel, F crease and thin PHOTO	160.00
39	R117 cut cancel, VF	20.00
40	R119 cut cancel, F-VF PHOTO	160.00
41	R128 horizontal pair, F PHOTO	300.00
42	R128 F PHOTO	110.00
43	R131 embossed cancel, F-VF PHOTO	400.00
44	Third Issue Revenues R136 cut cancel, VF	20.00
45	R142 cut cancel, F-VF	35.00
46	R143 F PHOTO	50.00
47	Documentary R600 F-VF	25.00
48	R672 F-VF	60.00
49	Proprietary RB2b block of four, unused, VF PHOTO	100.00
50	RB5a block of four, F-VF corner crease PHOTO	675.00
51	RB6a* block of four, F-VF PHOTO	210.00
52	RB11c* horizontal pair, VF PHOTO	200.00
53	Stock Transfer RD230 F-VF PHOTO	180.00
54	RD286 cut cancel, VF	55.00
55	Wines and Cordials RE58 VF	45.00
56	RE178 staple holes, VF	45.00
57	Beer Stamps REA116 F	20.00
58	REA124* F-VF	-----
59	REA177a VF	7.50
60	REA178a VF	7.50
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62	REA190a VF	5.00
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69	REA198a VF	30.00
70	Silver Tax RG120 F-VF	20.00
71	RG125 VF PHOTO	60.00
72	RG128 cut cancel, VF light crease PHOTO	310.00
73	RG130 VF	35.00
74	Consular Service Fee RK14 F-VF s/e at bottom PHOTO	60.00
75	RK28 F PHOTO	60.00
76	RK32 F-VF PHOTO	70.00
77	RK33 VF s/e at bottom PHOTO	70.00

78	Embossed Revenue Stamped Paper RM85 sharp strike on a 1799 promissory note, F-VF	25.00
79	RM113 sharp strike on a 1798 promissory note, fold affects stamp, VF	20.00
80	RM123 sharp strike on a 1798 promissory note, fold affects stamp, F-VF	20.00
81	RM123 sharp strike on a 1798 promissory note, fold affects stamp, VF	20.00
82	RM124 sharp strike on a 1799 promissory note, fold affects stamp, F	25.00
83	RM126 sharp strike on a 1798 promissory note, fold affects stamp, VF	35.00
84	RM151 sharp strike on an 1800 promissory note, fold affects stamp, VF	25.00
85	RM152 sharp strike on an 1800 promissory note, fold affects stamp, VF	20.00
86	RM153 sharp strike on a 1799 promissory note, fold affects stamp, F-VF	25.00
87	RM177 sharp strike on an 1800 promissory note, fold affects stamp, VF	27.50
88	RM179 sharp strike on a 1799 promissory note, fold affects stamp, VF	15.00
89	RM180 sharp strike on an 1800 receipt of a legacy, fold affects stamp, VF rare usage	25.00
90	RM227 sharp strike on a 1799 promissory note, fold and pinhole affect stamp, F	50.00
91	RM228 sharp strike on a 1799 promissory note, F-VF	35.00
92	RM230 sharp strike on an 1800 promissory note, fold affects stamp, VF	100.00
93	RM246 sharp strike on a 1799 penal bond, VF	50.00
94	RM260a sharp strike on a 1802 promissory note, VF	15.00
95	RM261b sharp strike on an 1801 promissory note, fold affects stamp, VF	20.00
96	RM263b sharp strike on an 1802 promissory note, VF	15.00
97	RM277b sharp strike on an 1814 promissory note, fold affects stamp, VF	10.00
98	RM278b sharp strike on an 1814 promissory note, VF	10.00
99	RM280b sharp strike on an 1814 promissory note, VF	27.50
100	RM370 clear strike on an 1847 promissory note, VF	12.50
101	RM558 clear strike on an 1830 import certificate for one box of Hyson Tea, VF	20.00
102	Revenue Stamped Paper RN-U1. Chicago & South Western Railway Co. stock certificate, unissued, ABNC engraved, blue & black, VF	35.00
103	RN-U1. Dayton & Michigan Railroad Co. stock certificate, 1872, VF	35.00
104	Private Die Match RO66u F pulled perf PHOTO	225.00
105	RO69b F-VF PHOTO	42.50
106	D. M. Richardson Match Co. essay, 3c gray-blue, VF	-----
107	Private Die Medicine RS14d F-VF light crease	75.00
108	RS37b VF light crease	37.50
109	RS142d F-VF PHOTO	65.00
110	RS165b F PHOTO	190.00
111	RS219d F light crease PHOTO	100.00
112	RS313 F-VF thin PHOTO	100.00
113	RS314 F PHOTO	50.00
114	Distilled Spirits Excise Tax RX28 punch cancel, VF	40.00
115	RX30 punch cancel, VF	15.00
116	RX31 punch cancel, VF	12.00
117	RX33 punch cancel, VF	22.50
118	RX34 punch cancel, VF	25.00
119	RX36 punch cancel, VF	10.00
120	RX45 punch cancel, VF	50.00
121	RX46 punch cancel, VF	80.00

TAXPAID REVENUES - Springer Catalogue Numbers

122	Cigarette TA195a* F	4.50
123	TA208b* F-VF PHOTO	20.00
124	TB23a F	12.00
125	Cigars TC147 mint, VF light crease	4.50
126	TC315 with h/s UNITED STATES CUSTOMS, N.Y./IMPORTED IN PASSENGERS BAGGAGE, VF	6.00
127	TC563a VF	10.00
128	TC624a* F-VF PHOTO	12.50
129	TC636a* F-VF PHOTO	9.00
130	TC645a* F small tear PHOTO	10.00
131	TC655a* VF	5.00
132	TC681a* F-VF PHOTO	13.00
133	TC682a* VF	2.00
134	TC691a* F-VF PHOTO	12.50
135	TC691a* VF PHOTO	4.00
136	TC701a* VF PHOTO	17.50
137	TC702a* F-VF PHOTO	30.00

138	Cigars for Export Series of 1878, punched remainder, VF	-----
139	Small Cigars TD53a* VF PHOTO	12.50
140	TD72a* VF	2.00
141	TD101a* VF PHOTO	7.50
142	Snuff TE3* VF thin, light crease PHOTO	6.00
143	TE42 F thin PHOTO	25.00
144	TE52P3 plate proof, india on card, VF	-----
145	TE323 F wrinkles	6.00
146	Tobacco TF148B punched remainder, F-VF	14.00
147	TF159 punched remainder, VF	6.00
148	TF160 punched remainder, F-VF	7.50
149	TF161 punched remainder, VF	10.00
150	TF162 punched remainder, VF	10.50
151	Tobacco Strips TG2 VF light crease and tone spots	15.00
152	TG3 F-VF faint tone spots PHOTO	20.00
153	TC65TC3 black trial color plate proof, india on card, VF	-----
154	TG66TC3 black trial color proof, india on card, VF	-----
155	Tobacco-Paper Wrappers PW8A-1. Ironsides Smoking Tobacco, F-VF usual edge faults	-----
156	Customs Imported Wine & Malt Liquor Series of 1910, mint, VF	-----
157	Alcohol Warehousing Stamp Series of 1960, mint, VF	-----
158	Rectified Spirits 1892 Provisional h/s on 40 gallon Series of 1878, F-VF small faults	-----
159	Wholesale Liquor Dealers Stamp 40 Gallons, mint, VF	-----
160	Brewers Permit Series of 1875, punched remainder, VF	-----
161	Prohibition Liquor Prescription Series C, prescribed for whiskey, VF	-----

STATE REVENUE SPECIMENS

From the American Bank Note Co. Archives.
Each has a specimen overprint and security punch.
Hubbard Catalogue Numbers

162	ARIZONA Tobacco, T11-12 VF	-----
163	CONNECTICUT Bedding Inspection, Hines BE2 VF	-----
164	FLORIDA Feed Inspection, F7 F-VF	-----
165	Fertilizer Inspection, FE4 VF PHOTO	-----
166	FE6 F-VF	-----
167	FE8 VF	-----
168	FE9 VF	-----
169	GEORGIA Tobacco, C29-31, VF	-----
170	Liquor Seal, L47 VF PHOTO	-----
171	MAINE Liquor Seal, Hines LS3 VF PHOTO	-----
172	MASSACHUSETTS Stock Transfer, Hines ST1-2, 4-8, 10, VF	-----
173	MINNESOTA Liquor, 1947 Issue, 15 5/8c olive, VF	-----
174	31 1/4c olive brown, VF	-----
175	50c carmine, VF	-----
176	62 1/2c brown, VF PHOTO	-----
177	MONTANA Liquor Seal, LS10 VF PHOTO	-----
178	NORTH CAROLINA Wine, W46 VF PHOTO	-----
179	W52 VF PHOTO	-----
180	W54 VF PHOTO	-----
181	W55 VF PHOTO	120.00
182	ST158 VF	-----
183	NORTH DAKOTA Cigarettes, C28 VF	-----
184	NEW HAMPSHIRE Liquor Seal, Hines LS6 VF PHOTO	-----
185	NEW YORK Stock Transfer, ST155 VF	-----
186	ST156 VF	-----
187	ST157 VF	-----
188	ST160 VF	-----
189	ST161 VF	-----
190	ST162 VF PHOTO	-----
191	ST163 VF	-----
192	ST165 VF	-----
193	ST166 VF	-----
194	ST167 VF	-----
195	ST168 VF	-----
196	ST169 F-VF	-----
197	ST170 VF PHOTO	-----
198	Bedding Inspection, BE5 VF	-----
199	Wholesale Liquor License, 1937-8, VF	-----
200	Wholesale Wine License, 1937-8, VF	-----
201	NEW YORK CITY Cigarette Tax, 1c gray-blue, VF	-----
202	SOUTH CAROLINA Business License Tax, BL18 VF PHOTO	-----
203	BL66-70 VF	-----
204	TENNESSEE Liquor, L3 VF	-----
205	L4 VF	-----
206	L5 VF PHOTO	-----
207	UTAH Liquor Seal, LS6 VF PHOTO	-----
208	VIRGINIA Wine, W1 VF PHOTO	-----
209	No value, green, VF PHOTO	-----
210	W2a VF	-----
211	12 oz. green, VF	-----
212	W3 VF	-----
213	W5a VF	-----
214	W6 VF	-----
215	25 oz. green, VF	-----
216	W7 VF	-----
217	W8 VF	-----
218	W9 VF	-----
219	W10 VF	-----
220	W11 VF	-----
221	6.4 oz. black value on green, VF	-----
222	11.5 oz. black value on green, VF	-----
223	23 oz. black value on green, VF PHOTO	-----
224	WEST VIRGINIA Documentary, D2 VF PHOTO	-----
225	Liquor Seal, LS5 VF PHOTO	-----
226	New York Trout and Game, TG1* VF	-----

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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. *1638*

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. *1639*

Newfoundland cigarette or tobacco stamps wanted by collector. I will buy or trade for U.S. taxpaid stamps. Single stamps or collections wanted. Response to all inquiries. Mark Fionda, 159 Oak Street, Ridgewood, NJ 07450-2508 *1640*

Wanted! A few lots commoner U.S. revenues for my revenue packets. Pay \$50.00-\$100.00 per lot—but lots must be worth it. Write first. Jacob Kisner (ARA 2512), 254 Park Avenue South, Penthouse F, New York, NY 10010. *1641*

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Proprietary battleship cancellation collateral: Bucklen's Arnica Salve tin, with raised letters on bottom; nice patina—\$10. Paul Weidhaas, 7705 Lakeside Ave., Manhattan, KS 66502. *1643*

Brazil revenues wanted: proofs, essays, documents, cigarette stamps etc. Bob Bergstrom, 1711 Driving Park Road, Wheaton, IL 60187 USA. E-mail: <bergstroms@ourmail.com>. *1644*

Chinese revenues: A big, specialist, sale will be held early 2002; catalogs going to known collectors—others should write to Stamps from Overseas, 35 Church Hill, London N21 1LN, England. Please send US \$ 2 (or the equivalent) to pay postage before 15 January. Bids and checks in US \$ acceptable. Geoff Rosamond. *1645*

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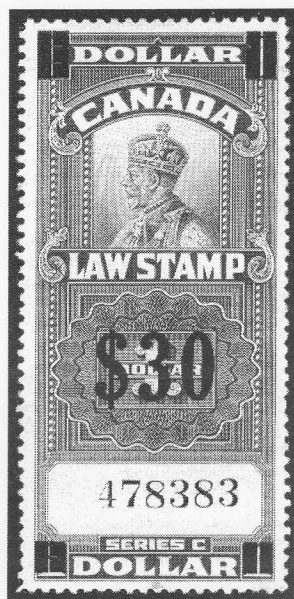
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