

The American Revenuer

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The Frederick Brown firm
used this printed cancellation on First Issue
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♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

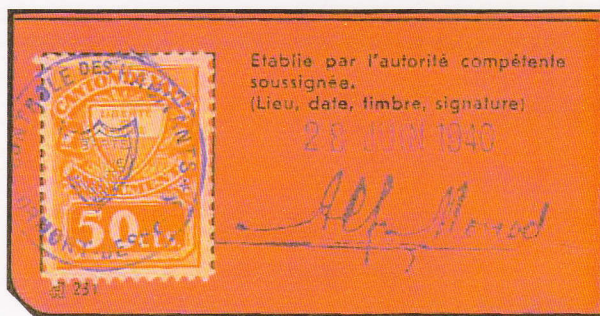
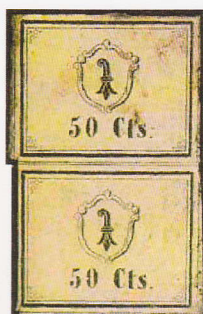
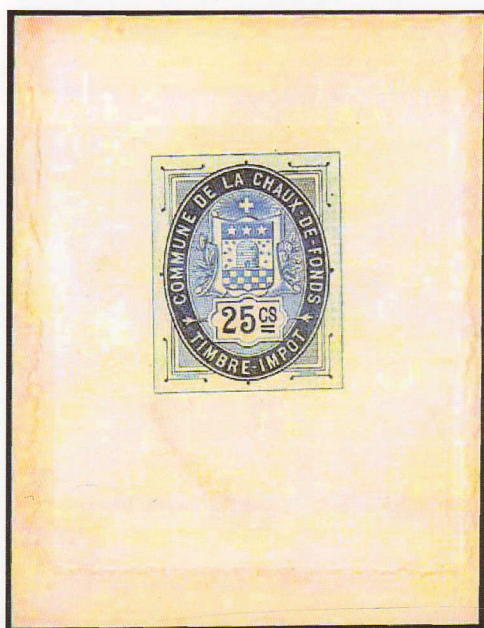
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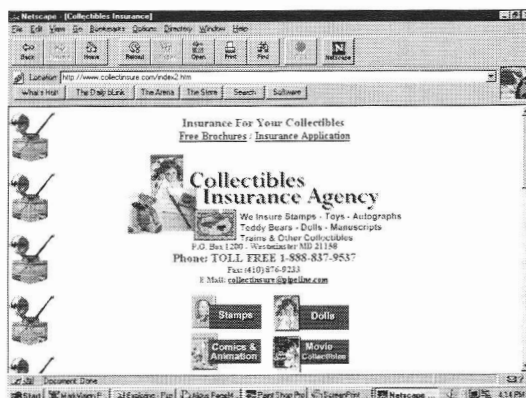
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Revenues and documents issued by Treasurers of the Territory of Hawaii

by Randall E. Burt, ARA

After adoption of the County Act, which went into effect on January 4, 1904, many business license fees levied and collected under the former 1893 merchandise license law were restored. Referring to the territorial business license tax, *The Pacific Commercial Advertiser* on June 29, 1900, announced that "taxes, special and general, greeted the businessman at every turn." Business licenses were required to be posted conspicuously in every type of establishment. The license fee schedule listed mostly those for alcoholic beverages, tobacco and manufacturers' tax rates,

the intent of the law reading as follows:

Under provisions of the Internal Revenue Laws of the United States, every person engaged in any business, avocation or employment which renders him liable to a special tax, is required to procure and place and keep conspicuously in his establishment or place of business, a stamp denoting the payment of said special tax for the special tax year, beginning July 1, 1900, before commencing or continuing business.

Regarding the U.S. special tax stamps the writer has noted that 50% and 100% penalties were exacted "for failure to make the return within the calendar month in which the

Figure 1. Registrar of Public Accounts Henry C. Hapai signed Merchandise License Number 10 dated July 1, 1908. A slate one-dollar roulette 8 revenue was added to pay the stamp duty. The registrar then collected the twenty-five dollar annual license fee. (Photograph courtesy of Eric Jackson)

Know All Men, that

In conformity with the provisions of Chapter 102 of the Revised Laws of Hawaii, relating to certain licenses, as amended by Act 96 of the Session Laws of 1907, and as further provided in Act 52 of the Session Laws of 1905, entitled an Act "Regulating the Payment of License Fees,"

is hereby licensed upon the terms and conditions set forth by said Chapter 102 and in accordance with the requirements of, and subject to the Statute Laws of the Territory of Hawaii, to

SELL GOODS, WARES AND MERCHANDISE

for the term of one year from June 30, 1909, as represented by the Coupon or Coupons hereto attached.

"No person holding a Merchandise License shall be permitted by virtue thereof to sell or furnish opium or any preparation thereof, any poisonous drug, alcohol, spirituous or other intoxicating liquors, cigars, cigarettes or tobacco or any other articles for the sale of which a license by law is provided and required."

THIS LICENSE IS NOT TRANSFERABLE.

Given Under My Hand and the Seal of the Treasurer's Office at Honolulu this 1st day of July 1908.

Amount Paid \$ 25

Registrar of Public Accounts

Coupon for MERCHANDISE LICENSE for June, 1908.	1908.
Coupon for MERCHANDISE LICENSE for May, 1908.	1908.
Coupon for MERCHANDISE LICENSE for April, 1908.	1908.
Coupon for MERCHANDISE LICENSE for March, 1908.	1908.
Coupon for MERCHANDISE LICENSE for February, 1908.	1908.
Coupon for MERCHANDISE LICENSE for January, 1908.	1908.
Coupon for MERCHANDISE LICENSE for December, 1907.	1908.
Coupon for MERCHANDISE LICENSE for November, 1907.	1908.
Coupon for MERCHANDISE LICENSE for October, 1907.	1908.
Coupon for MERCHANDISE LICENSE for September, 1907.	1908.
Coupon for MERCHANDISE LICENSE for August, 1907.	1908.
Coupon for MERCHANDISE LICENSE for July, 1907.	1908.

liability begins . . . and for making a false return." Those penalties were to be assessed by the Commissioner of Internal Revenue should violations be identified.

After the United States repealed the War Revenue Act of April 12, 1902 (32 stat., 96), effective from July 1, 1902, which included the two-cent tax on bank checks and stock certificates, the Hawaiian legislature followed with a similar act inaugurated by the territorial treasurer's office in 1902.

Adoption of the County Act for the Territory

The former minister of finance office and his duties accrued to the territorial treasurer's office located in Iolani Palace, Figure 1, on June 14, 1900, when the government of the Republic of Hawaii was subsumed by the United States. Hawaii began a long transition from the old ways of revenue collection to a new system of managing the economy. Revenue collection charges for public services, license fees, etc., based on the 1876 Stamp Duties Act were replaced by a similar scale in use by the United States Treasury Department, including the old merchandise license law.

Although the County Act was debated from August 12, 1898, Annexation Day, and became effective on January 4, 1904, the Supreme Court was still framing some of the supporting legal procedures for the shift to a county type of administration as government offices opened for business in the new year.

Business Licenses

Inaugurated in the six counties of Hawaii, the County Act restored provisions of the old merchandise license law. The treasurer and county tax assessor shared responsibility for collecting the business license fees. An announcement in *The Pacific Commercial Advertiser* on January 4, 1904, noted that hundreds of businesses were operating illegally "until such time as they take out the licenses." A scale of charges included the following:

Alcohol	\$ 50
Banker	750
Billiards/Bowling Alley	15
[each table or alley]	
Butcher	25
Hotel, Restaurant	50
Hunters	10
Lodging House	10

Livery Stable	50
Marriage	1
Milkmen	2.50
Notary Public	5
Tobacco	10
Vehicles, Drivers	2.50

Adoption of the County Act for the territory prompted many changes in government. On Oahu, S.E. Damon served the City and County of Honolulu under the Treasurer for the Territory, Table I. The county treasurer retained revenue derived from stamp duty sales, including sums collected from "all stamp taxes paid under the provisions of chapter 64, Civil Laws of 1897" and "all fees paid to the County Recorder for registration of instruments."

The Old Merchandise License Schedule

Approved January 11, to become effective April 1, 1893, the schedule of fees for licenses issued by the minister of interior and other government departments were to be charged as follows:

Table I

Appointments as Treasurer of the Territory to Statehood

Henry E. Cooper	June 14, 1900 – June 25, 1900
Theodore F. Lansing	June 25, 1900 – April 30, 1901
William H. Wright	May 4, 1901 – September 24, 1902
Henry E. Cooper	September 24, 1902 – December 2, 1902
A. N. Kepoikai	December 6, 1902 – April 13, 1904
A. J. Campbell	April 13, 1904 – April 14, 1909
Charles R. Hemenway	April 14, 1909 – April 29, 1909
D. L. Conkling	June 30, 1909 – October 31, 1914
Charles J. McCarthy	October 31, 1914 – June 22, 1918
Delbert E. Metzger	June 22, 1918 – November 30, 1921
A. Lewis, Jr.	November 30, 1921 – August 30, 1922
Henry Hapai	August 30, 1922 – July 15, 1929
E. S. Smith	July 15, 1929 – June 30, 1934
William C. McGonagle	June 30, 1934 – November 2, 1940
Norman D. Godbold, Jr.	November 7, 1940 – January 11, 1943
Walter D. Ackerman, Jr.	February 19, 1943 – October 14, 1947
Howard H. Adams	October 16, 1947 – November 3, 1947
William B. Brown	November 3, 1947 – October 16, 1951
Howard H. Adams	October 16, 1951 – January 10, 1952
Sakae Takahashi	January 10, 1952 – March 30, 1953
Kam Tai Lee	March 30, 1953 – October 1, 1959
Raymond Y.C. Ho	October 1, 1959 – January 19, 1960

Figure 2. A vertical pair of H. S. Crocker's perforated 14 violet brown 25-cent lithographed adhesives in the left margin paid the stamp duty on a South Hilo driver's license dated April 1, 1900. They are tied by a serrated oval cancel with the words INTERIOR / CANCELLED / DEPARTMENT. (Shreves Philatelic Galleries sale November 28, 1996)

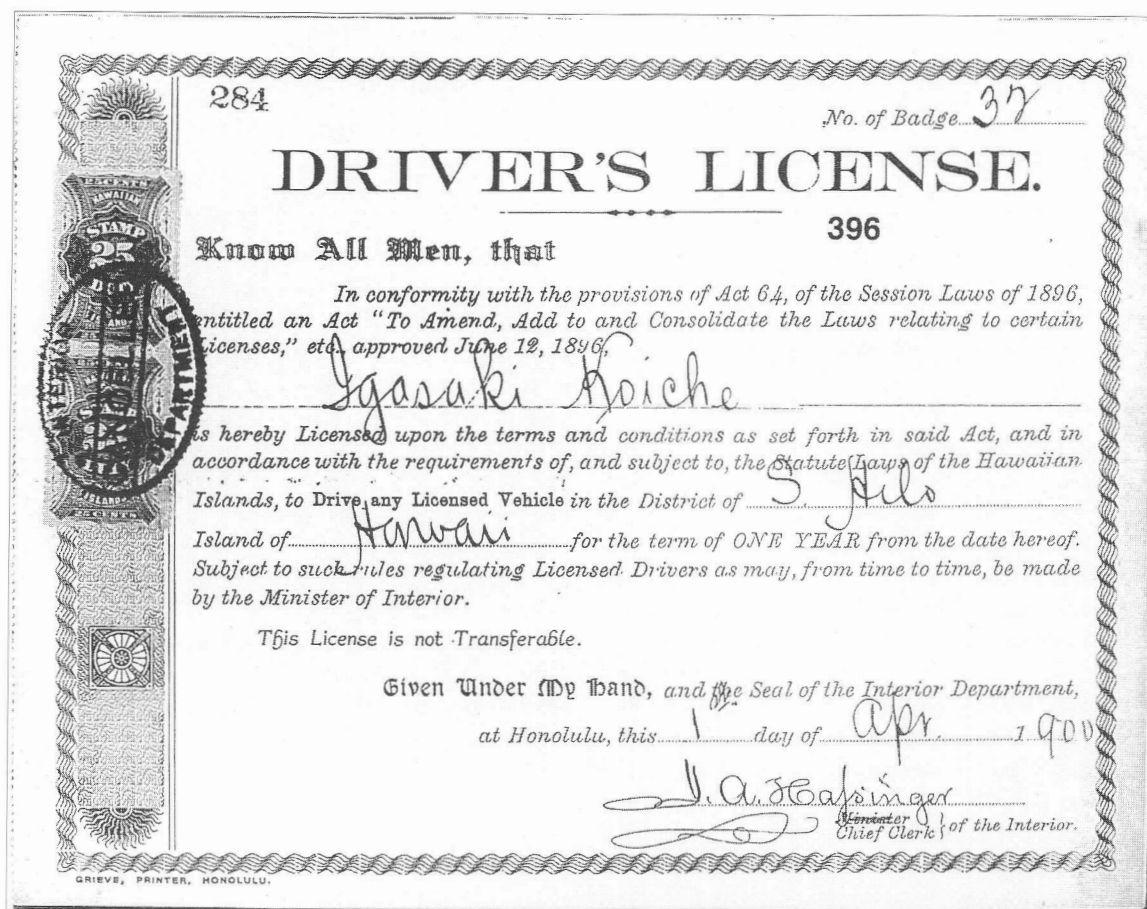


Figure 3. Oval hand cancel cut from a document reads CANCELLED / JUL 7 / 1915 / TREAS. COUNTY KAUAI. (ex-Burt collection)



	Stamp Duty
On licenses of a \$20 fee or under	\$.50
On licenses over \$20 to \$50.	1.00
On licenses over \$50 to \$100.	2.00
On licenses over \$100, for every additional \$50 or fractional part	1.00

Discontinued under the provisional government and the republic, the county act restored the old merchandise license law for all businesses operating in the territory.

Vehicle and Drivers' Licenses

Charges for drivers' licenses in the 1890s may have included hacks, commercial horse drawn carriages, coaches and wagons. A slow, but steady increase in the number of motorized vehicles in the islands in the 1890s is indicated by the following sales for vehicle and drivers' licenses as reported by the treasurer at fifty cents each

from 1892.

March 31, 1892	\$830
March 31, 1894	\$717
December 31, 1900	\$375
June 30, 1902	\$955

The new scale of license fees which went into effect on January 4, 1904, immediately increased the fee for a combination driver and vehicle license to \$2.50. One of the first in Hawaii, Figure 2, shows a \$.50 drivers license fee paid for South Hilo in 1900 using a pair of H.S. Crocker's twenty-five cent violet brown issue. Two other drivers' licenses issued for Honolulu, one for a freight vehicle, each were franked with a fifty-cent orange revenue tied with a purple oval hand stamp cancel dated July 1909 and 1910, respectively. Both licenses with all twelve monthly coupons still attached were sold at auction on May 31, 1980. A department of interior seal was noted affixed to each license on a red or green gummed, serrated wafer near the approving signature.

A Kauai County cancellation in 1915, Figure 3, possibly cut from a conveyance docu-

ment, ties a \$5 adhesive to the margin.

A Notary Public License

By 1913 the five dollar license fee charged for a notary public had doubled to ten dollars plus the fifty-cent stamp duty. City and County of Honolulu Treasurer McCarthy, the next treasurer for the territory, Table I, approved business licenses for the county, Figure 4. Affixed at upper left across the quarterly coupons for 1914 is the fifty-cent orange revenue adhesive. The concentric oval hand stamp on it reads "CANCELLED / AUG 13 1913 / COUNTY TREASURER". A serrated circular wafer at lower left has the words "OFFICE OF / THE TREASURER" in two lines across the center.

The Tax Free "Not Liable to Duty" Adhesive

Used from 1910 to 1917, no printing history for this non-denominated, vertically designed adhesive was located in the archives. The 1948 Meyer-Harris description reads as follows.

Territorial issue, exact date unknown.

For tax free property conveyances. Inscribed TERRITORY / OF HAWAII / NOT LIABLE / TO DUTY / TREASURER'S OFFICE. Perforated 12. White wove paper. No denomination of value. Dark lilac.

Possibly printed in San Francisco by the Schmidt Label & Lithograph Company. Characteristic printing problems noted on several examples studied, Figure 5, reveal the following stamp design features:

Figure 4. An American Bank Note Company perforated 12 fifty-cent orange revenue tied at left by an oval handstamp dated August 13, 1913, paid the stamp duty on a Notary Public license issued by Honolulu City and County Treasurer C. J. McCarthy plus a ten-dollar license fee. His plain two-line colorless seal embossed on a dark serrated wafer reads OFFICE OF / THE TREASURER.

City and County of Honolulu
Territory of Hawaii
OFFICE OF THE TREASURER
NOTARY PUBLIC LICENSE

No. 62

Know All Men that Mr. Chas. L. Seybolt
having paid the fee prescribed by law, is hereby licensed to act as a
Notary Public
at Honolulu in the City and County of Honolulu,
for the period covered by the coupons hereto attached, subject to all the laws of the Territory of Hawaii,
and ordinances of the City and County of Honolulu, applicable to such business.

Given under my Hand and Seal of Office at Honolulu, this 13th
day of August 1913
C. J. McCarthy
Treasurer City and County of Honolulu.

Amount Paid \$ 10⁰⁰
EXPIRES JUNE 30, 1914 NOT TRANSFERABLE.

7.—Coupon for NOTARY PUBLIC LICENSE for December, 1913
6.—Coupon for NOTARY PUBLIC LICENSE for January, 1914
5.—Coupon for NOTARY PUBLIC LICENSE for February, 1914
4.—Coupon for NOTARY PUBLIC LICENSE for March, 1914
3.—Coupon for NOTARY PUBLIC LICENSE for April, 1914
2.—Coupon for NOTARY PUBLIC LICENSE for May, 1914
1.—Coupon for NOTARY PUBLIC LICENSE for June, 1914

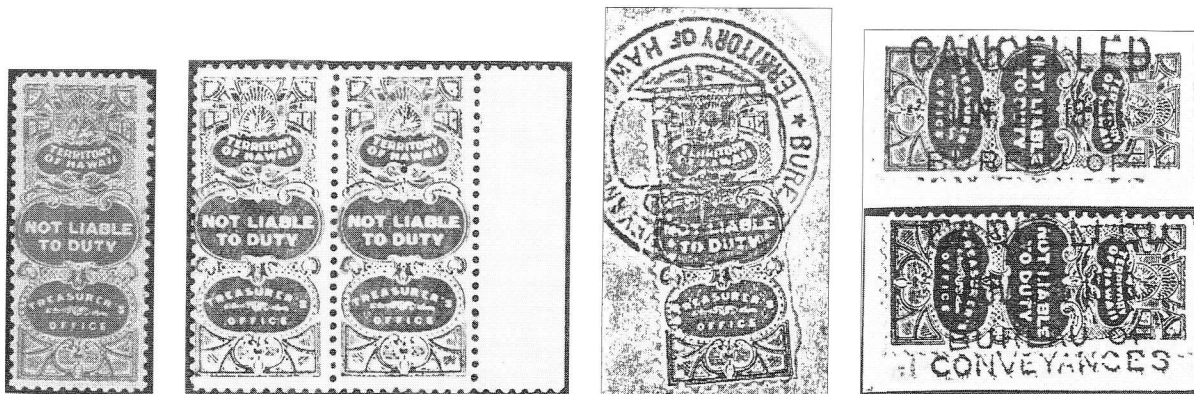


Figure 5. From 1910 to 1917 the Bureau of Conveyances canceled these perforated 12 lilac NOT LIABLE TO [STAMP] DUTY adhesives affixed to tax exempt documents in the Treasurer's Office, T. H. Left to right: a single; a right margin pair; a misperforated, ragged right margin copy with a circular date cancel reading BUREAU OF CONVEYANCES * / MAY / 4 / 1914 / TERRITORY OF HAWAII; two stamps with a sanserif three-line cancel reading CANCELLED / JUN 11, 1916 / BUREAU OF CONVEYANCES. (Shreves Philatelic Galleries sale on November 28, 1996)

- Extensive bleeding into words caused uneven lettering.
- Double vertical perforations into one row 2 mm into design at left.
- Ragged, imperforate right margin; straight edge across top margin.
- Straight edge across bottom margin.
- Ink colors vary from dark lilac to light pink lilac.

The registrar of conveyances used two cancellations to tie this adhesive affixed to tax free land conveyance documents—the concentric circle and the rectangle.

A Tax Free Conveyance Case

One of the most publicized cases involving the colorless, circular seal press embossed forerunner of this stamp, Joe D'Assis Catalog number RN4, on a document was E.C. MacFarlane versus the Republic of Hawaii. The Hawaiian Supreme Court decided the case on April 15, 1898, and reported in *The Pacific Commercial Advertiser* the next day.

The Hawaiian Hotel sold for \$46,000 which required \$184 in adhesive revenue stamps to be affixed to the conveyance document. MacFarlane paid for the stamps after securing the property at auction, but protested and sued the government for the amount of the stamps. He contended that since government property was being conveyed, the deed should have a colorless circular NOT LIABLE TO DUTY stamp affixed. A unanimous decision of the court was that “the government is not liable to pay stamp

duty upon its deeds in the absence of an agreement upon the subject, and consequently, the plaintiff has no valid claim against the government for the stamp duty in question. Their decision ran in *The Pacific Commercial Advertiser* on April 21, 1898.

Two more conveyance documents, dated from 1848 and 1857, surfaced in research to challenge the registrar of conveyances. The first, Figure 6, as an application to the land commission during the great mahele, covered by a statute enacted in 1909, may have a more interesting history since it was left unrecorded until 1913. The second remained unrecorded from 1857 until 1918.

A Statute Enacted in 1909

Land award number 274 dated October 13, 1848, issued to Joseph Booth, approved by the Land Commission, Figure 6, on which his heirs failed to pay the required commutation thus delayed the recording of this document until 1913.

A Honolulu lawyer, Jon Chinen wrote in 1958 that those early quit claim documents served as “evidence that the government’s right to commutation had been extinguished . . . since no means existed to dispossess an award recipient who failed to pay his commutation, many persons made no effort to pay it to the government.” He noted that a 1909 statute was enacted which established a procedure to enforce the commutation payment. “Only then did many chiefs fulfill their obligation to the Government.”



Award of Land Commission of A.S. 274 Joseph Booth.

This is a claim for 3 fish ponds, and a portion of plain land in Koula, Honolulu Oahu.

This land is a portion of "Kewalo," or rather, a small land belonging to the larger land "Kewalo"; and included in the general name, "Kewalo," although it is separated by a long distance from the main land of that name. This land, as being a portion of "Kewalo," was, in consideration of certain services rendered by D^r J. C. P. Rooke, given unto the Claimant, on the 6th day of September A.D. 1854; to have and to hold during his life, by his Majesty Kamehameha 3, in conjunction with the Premieri Tiekaulaohi; upon the express agreement and

Figure 6. Joseph Booth's claim for a land patent, first submitted to the Great Mahele land commission on October 13, 1848, which has their colorless departmental seal at left, had the two-dollar stamp duty paid with four American Bank Note Company fifty-cent orange 1913 revenues perforated 12 on June 25, 1918. (R. A. Siegel Sale 769)

The owner, who paid the fee in 1913 to have it recorded, brought the document to Registrar of Conveyances C.H. Merriam, whose oval cancel, Figure 6, ties one of the fifty-cent orange perforated 12 adhesives at upper right.

The second conveyance document dated 1857 was not recorded until 1918.

Registration of an 1857 Conveyance in 1918

In 1918 the attorney general's office reviewed an 1857 legal instrument on which no revenue stamps were affixed. Treasurer D.E. Metzger had Registrar of Public Accounts

Henry C. Hapai, Table II, write to the attorney general on June 24, 1918, to request a legal decision of validity on an unstamped

Table II

Appointments for Registrar of Public Accounts

Registrar	Period of Service
William G. Ashley	December 12, 1893 – August 21, 1898
William H. Wright	August 22, 1898 – May 3, 1901
Henry C. Hapai	May 3, 1901 – August 31, 1922

land "Deed of conveyance by Kamehameha IV to Kaia of Waimea, Kauai" dated and executed November 30, 1857, and acknowledged on January 4, 1858.

The pre-adhesive conveyance deed had no impression of the public stamp as was normally affixed by the director of the government press, who was keeper of the government stamp in those days, or any record of the document being registered by Registrar of Conveyances Asher B. Bates in 1857, as it should have been, to become a legal instrument when first processed.

On first reading the document in 1918, Merriam returned the 1857 dated instrument to the treasurer of the territory for the proper adhesive revenue stamps to be affixed. Since the deed had to be accepted for the record and Registrar Hapai had not been provided with the old public stamp die used in 1857, he correctly referred the case to the attorney general for guidance.

Deputy Attorney General Irwin's response of June 25, 1918, indicated that the deed was valid, except for the missing public stamp required by the Civil Code of 1857, Section 422. Irwin reviewed all of the stamp duty laws, emphasizing that the 1847 statute was the first Act which required these impression stamps, for which a one dollar fee was charged and which prohibited it from being registered by the registrar of conveyances without the public stamp being affixed. Those stamp Acts as amended remained in force until the 1876 statutes, Chapter 55 provided for changing from impression to adhesive revenue stamps. Irwin quoted Chapter

55, Section 23 as follows:

The minister of interior [registrar of public accounts] may stamp all instruments which are now by law liable to stamp duty if executed before this act shall come into operation and if presented to him for that purpose before the expiration of one month after that date, but all instruments not so presented within such time shall be liable to and shall be charged with the duty payable under this act.

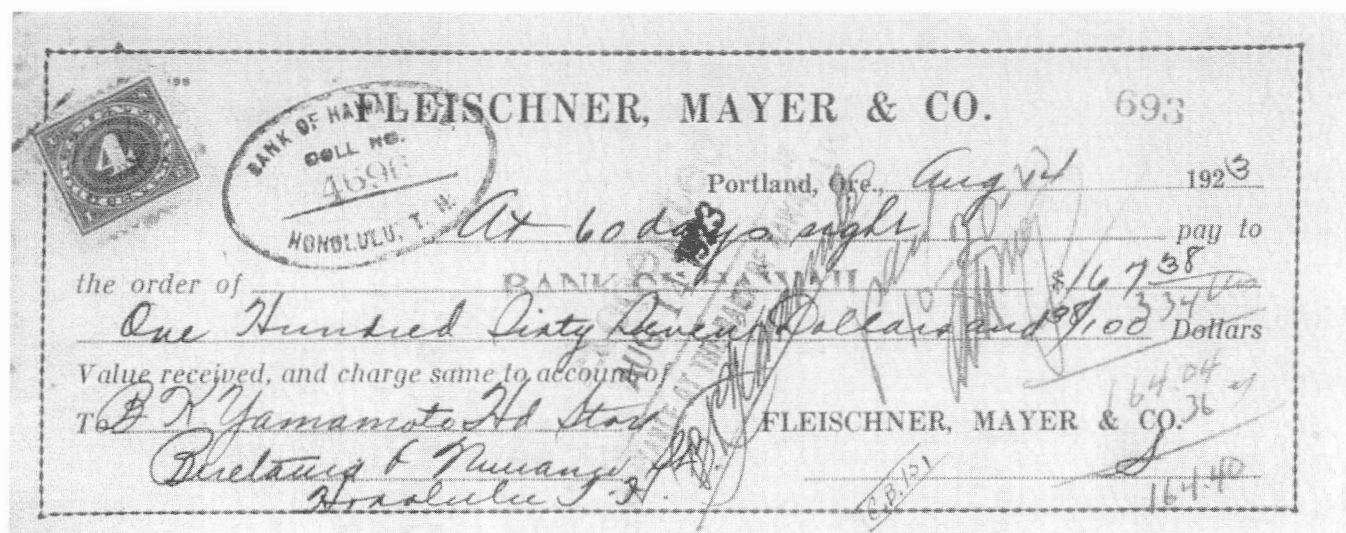
Deputy Attorney General Irwin maintained that "if this instrument had been presented at any time prior to 1917, the registrar of public accounts, under the provisions of Sections 9, 10, 11, 12 and 23 of the act above quoted and Sections 1354 and 1355 of the Revised Laws of Hawaii of 1915, would have been required to assess the stamp duty on this deed in the sum of two dollars and to affix adhesive stamps thereto in that amount and the deed would then have been entitled to be recorded."

Repeal of Stamp Duties, Act 207

Irwin then discussed the complexity of the case under Act 207, Session Laws of 1917, "Repeal of Stamp Duties," approved by Governor Lucius E. Pinkham, on May 2, 1917, effective July 1, which reads in part as follows:

Section 1. Chapter 97 of the Revised Laws of Hawaii, 1915, entitled "Stamp Duties," as amended by Act 38 of the Session Laws of 1915, is hereby repealed. Provided, however, that hereafter, in all cases of in-

Figure 7. A
Portland, Oregon, firm's check to the Bank of Hawaii on August 14, 1923, has a 4-cent carmine rose series of 1917 documentary affixed to pay the 1918 war tax. (Corporation Trust Company)



Territory of Hawaii

Treasury Department

Honolulu

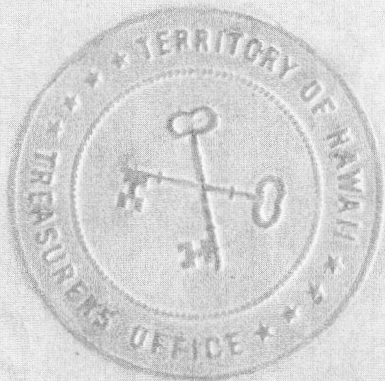
It is hereby certified that the attached is a true and exact copy of:

CERTIFICATE RE AMENDMENT OF ARTICLES OF ASSOCIATION
and
CERTIFICATE OF CHANGE OF NAME

filed and recorded in this office on October 30, 1947

by UNITED FISH COMPANY, LIMITED , a corporation

duly incorporated under the laws of the Territory of Hawaii.



*In witness whereof, I have hereunto
set my hand and affixed the seal of the
Treasury Department, Territory of Hawaii,
this 8th day of November 19 47 .*

*William B. Brown
Treasurer, Territory of Hawaii.*

struments executed between September 27, 1876 and the date of the taking effect of this Act, to which stamps ought to have been affixed, shall be subject to the same stamp tax and obligations as heretofore called for by the provisions of said Chapter 97 and any amendments thereto.

Deputy Attorney General Irwin stated "the purpose of this Act is to require stamps only on instruments executed between 1876, the year when the Act above referred to was passed and the date when Act 207 went into effect." He felt strongly that the 1857 deed required no stamp of any kind since it was properly acknowledged according to the law currently in force when it was executed and was therefore entitled to be recorded.

To remove all doubt on validity of the

deed, Irwin recommended the "deed be presented to the registrar and that he affix thereto adhesive stamps in the sum of \$2.00 and cancel the same as of this date [June 25, 1918]." After those adhesives were affixed and canceled, the deed became admissible as valid evidence in any territorial court.

Mixed Franking on Revenue Documents

United States and Hawaiian documentaries were used together on documents from June 14, 1900, to June 30, 1917, when Act 207 abolished the use of Hawaiian adhesive revenues. Only United States documentaries were used on legal instruments in the islands from July 1, 1917. Several lots of these mixed franking documents described in an auction catalog were sold on May 31, 1980, from

Figure 8.
*Treasurer of
the Territory
William B.
Brown
embossed his
colorless seal
on a certificate
for the United
Fruit Com-
pany on
November 8,
1947. (Burt
collection)*



Figure 9. Beginning January 1, 1967, in Hawaii, conveyance taxes were paid by a Pitney Bowes meter adhesive stamp printed on thick yellow gummed paper perforated on each end. (Courtesy of the Registrar of Conveyances Office, Honolulu)

which the following notes are derived.

A May 1900 land document franked with U.S. revenues, series of 1898, has three dark green \$1.00 and a dark brown \$2.00 with three H.I. roulette 8 adhesives affixed, a \$1.00, \$5.00 and \$10.00, respectively. A 1910 mortgage document was described with two U.S. twenty-five cent purple brown revenues and a green \$1.00 with three H.I. slate \$1.00 and a red/blue \$5.00.

A three page land indenture, dated April 1915, for the \$96.00 tax assessment paid in gold coin, received mixed adhesives which included a pair of the U.S. series of 1914, the \$10.00 orange, with an H.I. blue/red \$50.00, two brown/green \$10.00, a \$5.00 red/blue and a slate \$1.00 in the margin.

U. S. War Tax Stamps, 1918–1921 Series

Ordinary postage stamps were not allowed to be used in place of internal revenue stamps under provisions of the internal revenue laws of 1918. Those revenue stamps could be purchased from tax collectors and stamp duty collectors of internal revenue under Schedule A in the denominations of one, two, three, four, five, eight, ten, twenty-five, forty, fifty and eighty cents; one, two, three, five, ten, thirty, sixty, one hundred, five hundred and one thousand dollars. A check from Portland, Oregon, dated August 1, 1923, Figure 7, needed a four-cent carmine rose documentary, Scott R231, affixed to cover the war tax requirement. The adhesive was canceled with a penciled date 8/23/23 and initials F M Co /S.

Cancellations on documentaries required the person who affixed the stamp to the document to write in ink across the stamp their initials, the year, month and day used. The stamp could also be canceled by cutting “with a machine or punch, which will affix the initials and date as aforesaid [to] so deface the stamp as to render it unfit for reuse,” but would still show its “denomination and genu-

ineness.” Stamps valued at ten cents or more “shall have three parallel incisions made by some sharp instrument lengthwise through the stamp after the stamp has been attached to the document,” but was not required for stamps “cancelled by perforation.” These notes are from The Corporation Trust Company’s 1921 War Tax Service, New York.

U.S. stamp tax regulations were generally applicable to all taxable documents issued and delivered on and after December 1, 1917, similar to those documentary taxes approved under the war revenue act of October 3, 1917, and the revenue act of 1918.

Seal of the Treasurer in 1947

A colorless seal of the Treasurer of the Territory depicting crossed keys in the vignette is embossed on a certificate issued to the United Fruit Company, Figure 8, signed by William B. Brown. Note the economic simplicity of certificate design, no serrated wafer under the seal and the crossed keys symbol of his office also used as a vignette on the 1905 liquor seal.

After Statehood—

The Pitney Bowes Meter Conveyance Adhesive

Reported and illustrated in *The Honolulu Advertiser* on December 16, 1966, approved for use from January 1, 1967, and in *Stamps* on August 2, 1969, the Pitney Bowes meter adhesive revenue stamp printed for use on conveyance documents, simplified the work of clerks in the Bureau of Conveyances, Figure 9.

The seller paid the designated amount of stamp duty at the Bureau of Conveyances at the time of filing the agreement of transfer. The newspaper reporter noted that “when the tax is paid, a stamp which states the amount of tax will be sealed on the outside of each document, [and] will be public record.

The amount of the conveyance tax was based on five cents per one hundred dollars of valuation, “a ten cent stamp will indicate a \$200 sale price, etc.” to be paid within thirty days.

References

- American Philatelic Brokers. *Sale 20*. 1980 May 31.
- Burt, R. E. *Adhesive Revenue Stamps of Hawaii: Their History and Use*. Honolulu: Hawaiian Philatelic Society, 1986.

SRS announces new medal

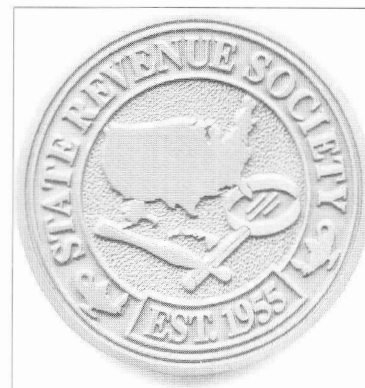
State Revenue Society President Peter Martin announced that, effective October 1, the society will sponsor a new award for exhibiting state revenue stamps at APS World Series of Philately shows. The large 2 1/2 inch attractive medal features the SRS logo.

The new SRS medals, available in gold, silver and bronze, are available to any World Series of Philately show that has state revenue stamp or literature exhibits. To qualify, the U.S. state or local revenues must constitute a significant part of the exhibit.

A gold medal will be awarded any state revenue exhibit achieving a platinum, gold or vermeil award; a silver medal for a silver or silver-bronze award; and a bronze medal for

a bronze award. All eligible exhibits will receive a certificate regardless of medal level.

For additional details contact: SRS Awards Chairman Ken Pruess, 1441 Urbana Lane, Lincoln, NE 68505 e-mail <kppruess@aol.com>. The nearly 300 member SRS was founded in 1955. Annual dues of \$15 include the quarterly State Revenue News journal. For membership information contact: Kent Gray, PO Box 9726, Dyess AFB, TX 79607.



Literature in review

Christmas Seal Bonds: a collectors' guide, by John Semeniuk. 20 + iv pages, 8 1/2 x 11 inches, paper cover, stapled, illustrated. Published by the author with limited quantities available for \$6 each (Box 070452, Brooklyn, NY 11207).

The first Christmas seals in the United States were sold in 1907. They were first sold by the Red Cross and then by the National Tuberculosis Association and its successors. As part of the fund raising campaigns since 1919 there have been a series of Christmas Seal Bonds that lasted until 1975.

The Christmas seal bonds are listed in *Green's Catalog of the Tuberculosis Seals of the World* but there is little discussion of them. Generally, they appear to be a financial bond issues in denominations from \$5

through \$1,000. However, they all promise repayment in individual and community health rather than in money. Some were exchangeable for Christmas Seals and some have coupons attached which usually listed the various types of activities that the National Tuberculosis Association was involved in financing. Reproductions of the current year's Christmas seal was common.

This little monograph traces these bonds from their beginning through their final demise when they had become no more than a mailing insert with a tear-off tab requesting donations. Anyone collecting these seals will be interested in this monograph as a supplement to their collection.

Kenneth Trettin

The Corporation Trust Company's 1921 War Tax Service, New York.

D'Assis, J. *The I.D.C., An Informative & Descriptive Catalogue of Hawaiian Stamps & Related Issues*. San Leandro, CA: J. D'Assis, 1988.

Hogan, P. *A History of the Stamps of Hawaii: 1851-1900*. Honolulu: OBUN Hawaii, Inc., 1980.

The Honolulu Advertiser. December 16, 1966. Meyer, H. A., F.R. Harris, RADM, et al, *Ha-*

waii: Its Stamps and Postal History. New York, The Philatelic Foundation, 1948.

The Pacific Commercial Advertiser. various dates cited, microfilm, State Library, Honolulu.

Siegel, R.A. *Auction Sale 769*. 1995 November.

Shreves Philatelic Galleries. Sales on 1996 September 27-28, 1997 June 6.

Stamps. 1969 August 2.

The Frederick Brown firm of Philadelphia

Part One: Its development and medicine tax stamps (Scott RS37 and RS38)

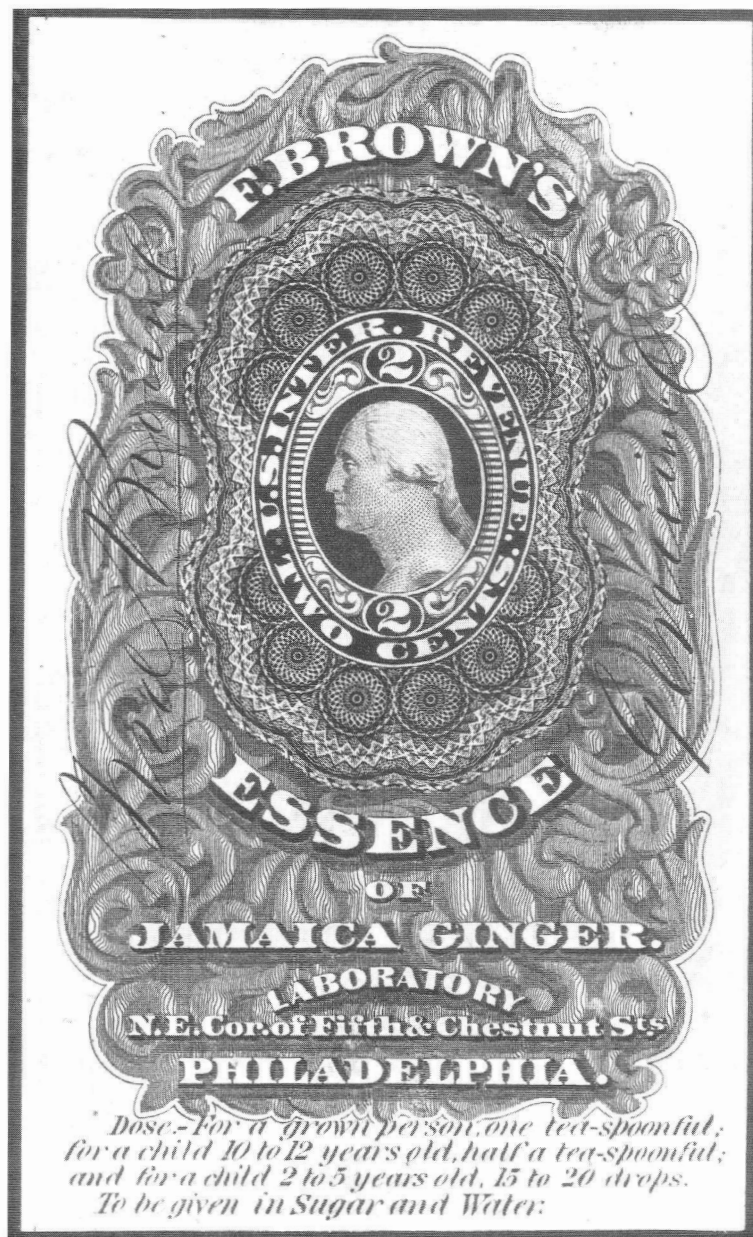


Figure 1. The Frederick Brown private die revenue stamp, RS37a.

by Andrew P. Ferry, ARA

Among collectors of private die proprietary medicine tax stamps, those of Frederick Brown are among the most popular. Many would argue that they are *the* most popular. A number of factors are at play in this re-

gard. The stamps' appearance is majestic in some ways, and homespun (the dosage instructions, for example) in other respects. A second factor contributing to the stamps' appeal is their unusual size. The engraving measures about 52 x 93 mm (Figure 1). The authors of the *Boston Revenue Book* (Toppan, Deats and Holland, 1899) and Henry Holcombe (1938b) both erred in this regard. The former simply did not read their measuring gauge accurately. They give the dimensions as 52 x 103 mm. This error is not recorded in the table of errata at the back of the book. Holcombe perpetuated the mistake by not troubling himself to measure the engraving. He simply copied the measurements given in the *Boston Revenue Book* when he prepared his article for publication in 1938. (Having said that, and brushing aside occasional similar peccadilloes, where would any of us be today without the *Boston Revenue Book* and Holcombe's indispensable series of articles about the private die proprietary medicine stamps?)

A third feature adding to the stamps' appeal is that the paper on which the Brown stamps were printed is of higher quality than that used for almost all of the other private die stamps.

A fourth factor contributing to the stamps' striking appearance is the use of anaglyptography in engraving the design, especially as seen in the moiré pattern within the outer frame line of the design under both the manuscript signature of Frederick Brown and the description of genuineness. Anaglyptography serves to create a three dimensional embossed or raised appearance in the design. I count myself among those who had never heard of anaglyptography until I read the article published by Richard Riley in the September-October 2000 issue of *The American Revenuer* (54:112-114).

In the June 3, 2002, issue of *Linn's Stamp News* (p. 3), Michael Laurence's editorial dealt in detail with Dr. Riley's article in *The American Revenuer*. In that column,

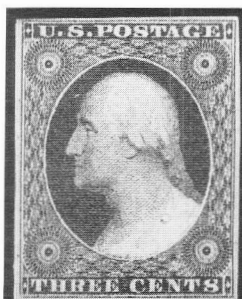


Figure 2. The Houdon bust of Washington on Scott 11.

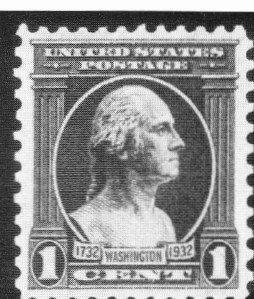
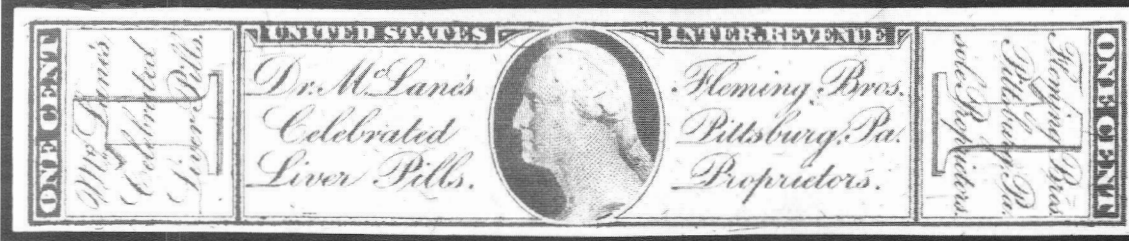
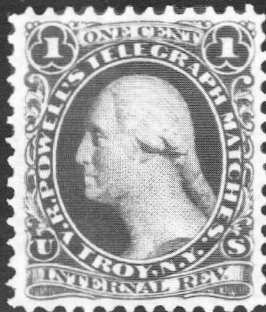


Figure 3A. (Left) The Houdon bust of Washington on the Powell match stamp (RO148), and on two Fleming Bros. medicine stamps (RS88 and RS90). **B.** (Above) The Houdon bust of Washington on a postage stamp issued in 2001, and on the 1¢ green value (Scott 705) of the Washington Bicentennial Issue of 1932.

Laurence said that, other than in the Frederick Brown private die proprietary stamp, he did not recall seeing anaglyptography used on any other stamp, U.S. or worldwide. This sparked an outburst of letters to the editor, culminating in a follow-up editorial by Laurence in the July 29, 2002 (p. 3), issue of *Linn's*. In concluding this editorial, he remarked that, "So at this point, a complete collection of anaglyptographical stamps would consist of one large U.S. Match and Medicine stamp, seven Austrian Franz Joseph heads and three Franz Joseph heads overprinted for Crete, or 11 in all." In the "Readers' Opinions" section of the very same issue of *Linn's* there was a letter from still another collector stating his belief that, "The first U.S. newspaper stamps (Scott PR1-8) all employ anaglyptography in their portraits of Washington, Franklin and Lincoln."

Laurence wrote yet another editorial on anaglyptography in the November 4, 2002 (p.

3), issue of *Linn's*, admitting that he is "transfixed" by the word. He emphasized that although seemingly seldom used in the philatelic field, anaglyptography was used widely in printing stock certificates as recently as the 1970s.

A fifth factor contributing to the appeal of Frederick Brown's private die stamp was the decision of the Carpenter firm to incorporate in the central medallion a likeness of George Washington taken from the bust made from life by Houdon in 1785.

In his article on the Powell private die match stamp, Elliott Perry (using the pseudonym Christopher West) remarked that, "A central oval contains a profile of Washington facing left which is evidently taken from the Houdon bust and is very similar to the portrait on the 3¢ postage stamps of the 1851-60 series. The same portrait appears on two of the Fleming Bros. medicine stamps and on the large Jamaica ginger stamp used by

Frederick Brown in Philadelphia. The Fleming Bros. stamps were issued early in 1863. It appears that the portrait on the Powell stamp was taken from the die or transfer previously used for the Fleming stamps" (West, 1923).

Since Perry wrote his article, Houdon's bust of Washington has appeared on a number of other U.S. postage stamps (e.g., Scott No. 705 in the Washington Bicentennial issue of 1932, marking the 200th anniversary of his birth). As of the time of this writing, the U.S. Postal Service is still issuing stamps depicting the likeness of Washington taken from the Houdon bust. The above-mentioned stamps are shown in Figures 2 and 3.

Jean-Antoine Houdon was the leading sculptor of his time. Soon after the declaration of peace that closed the American Revolutionary War, the General Assembly (state legislature) of Virginia decreed that a statue of General Washington was to be placed in the rotunda of the new capitol in Richmond. The marble and the workmanship were to be of the highest quality.

Thomas Jefferson had completed his term as governor, and was serving as Minister to France. He was requested by the Directors of Public Buildings to provide a suitable design for the headquarters of Virginia's government. Setting to work at once, Jefferson selected as his model for the capitol the Maison Carrée, an ancient Roman temple at Nîmes in southern France.

He was also assigned the task of finding a suitable sculptor to carve the statue of Washington. Jefferson was already aware of Houdon's international reputation, and after meeting with the artist, he recommended him for the project. He set forth Houdon's qualifications in a letter sent to the General Assembly in July, 1785. Houdon's terms for the statue at first seemed prohibitive. His price was twenty-five thousand livres (one thousand guineas or about \$5,000 U.S.) plus his expenses. But Benjamin Franklin, who was also living in France at the time, asked for an additional two hundred fifty guineas for Houdon.

Charles Willson Peale was commissioned to execute a full-length portrait of Washington, and to forward it to Houdon for guidance in sculpting the statue. But Houdon refused to use it, stating, "It cannot be perfectly done from a painting."

Accompanied by Benjamin Franklin, Houdon arrived in Philadelphia by sea in September 1785. He and Washington met at Mount Vernon on October second. Houdon supervised the process of making an exact likeness of Washington. The latter was stretched out, supine, on a long table and was covered with a sheet. To obtain a life mask, four men painted wet plaster over his face. Two breathing straws went through to his nose. After the cast was removed, Houdon's assistants painstakingly measured Washington's height, arms, fingers, legs, waist, neck, nose and upper lip.

After returning to Paris on Christmas Day 1785, with the bust of Washington, and with his notes and other materials, Houdon set about sculpting the life-sized statue of Washington from Italian marble, completing the work in 1788. The statue still stands in the rotunda of the Virginia State Capitol.

The terra cotta bust is believed to have been sculpted from Mount Vernon's clay and fired on the estate. According to Washington's family, and to others such as Lafayette, this was the most accurate depiction ever created of him. The bust still reposes in the museum on the Mount Vernon estate grounds, where it is positioned at Washington's exact height: 6' 2 1/2". (Thus, being of the identical height, I am able to walk up and look General Washington directly in the eye!)

A tabulation in 1999 recorded 31 sites at which replicas of the Houdon statue of Washington exist. These are California (2), District of Columbia (3), Illinois (1), Kansas (1), Massachusetts (2), Missouri (1), New York (3), North Carolina (1), Ohio (2), Pennsylvania (2) and Virginia (6). A replica of the statue is also to be found in each of the following foreign countries: The Dominican Republic, England, France, Peru and Uruguay (Layton, 1999).

Development of the Frederick Brown Firm

The private die medicine tax stamps used by the Frederick Brown firm have always been popular with collectors. More recently, there has been an increasing interest in the facsimile labels thereof that were used after repeal of the tax law in 1883, as well as in illegal facsimile reproductions of the tax stamps that were used for advertising purposes by Brown during the time (1869-1883)

that the tax was still in effect.

My observations on these matters will be reported in three articles. The first (this one) will be concerned with the development of the firm from its inception in 1822 until the end of the Civil War tax era in 1883, and with the background of the two individuals who were successively responsible for the firm's activities during this period. In the second article, I will give special attention to *illegal* facsimile reproductions of the Brown private die stamps that appeared in the 1870s and early 1880s. The third article will be concerned with a study of the *legal* facsimile labels of the private die stamps that were used by the firm after the tax was repealed in 1883. For an understanding of this, one must also have knowledge about subsequent changes in the firm's ownership that have not been made known previously in the philatelic literature.

Frederick Brown was born on March 12, 1796. The first of his paternal ancestors to settle in America came with a group of Quakers who preceded William Penn and who founded the town of Burlington, New Jersey (on the eastern bank of the Delaware River, opposite the northern reaches of Philadelphia), in 1677. He was the son of Armitt Brown (1768–1815) and Catherine Christina

Zerban (1769–1858). Armitt Brown was the brother of Charles Brockden Brown, the novelist.

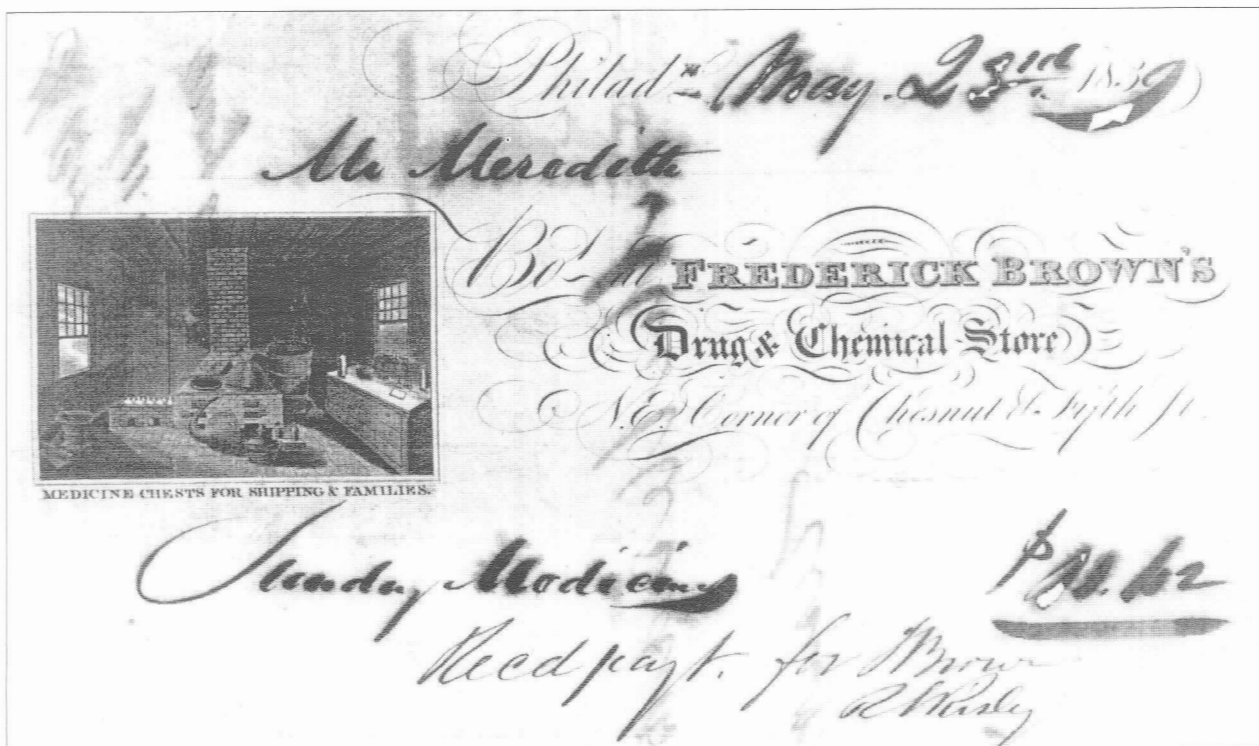
Frederick Brown was also the great grandfather of Mrs. Patricia (Brown) Wells of Philadelphia, whose generous help and advice were of inestimable value to me in sorting out familial relationships and in providing material from the family archives that enabled me to trace the events that eventually led to the demise of the Brown firm.

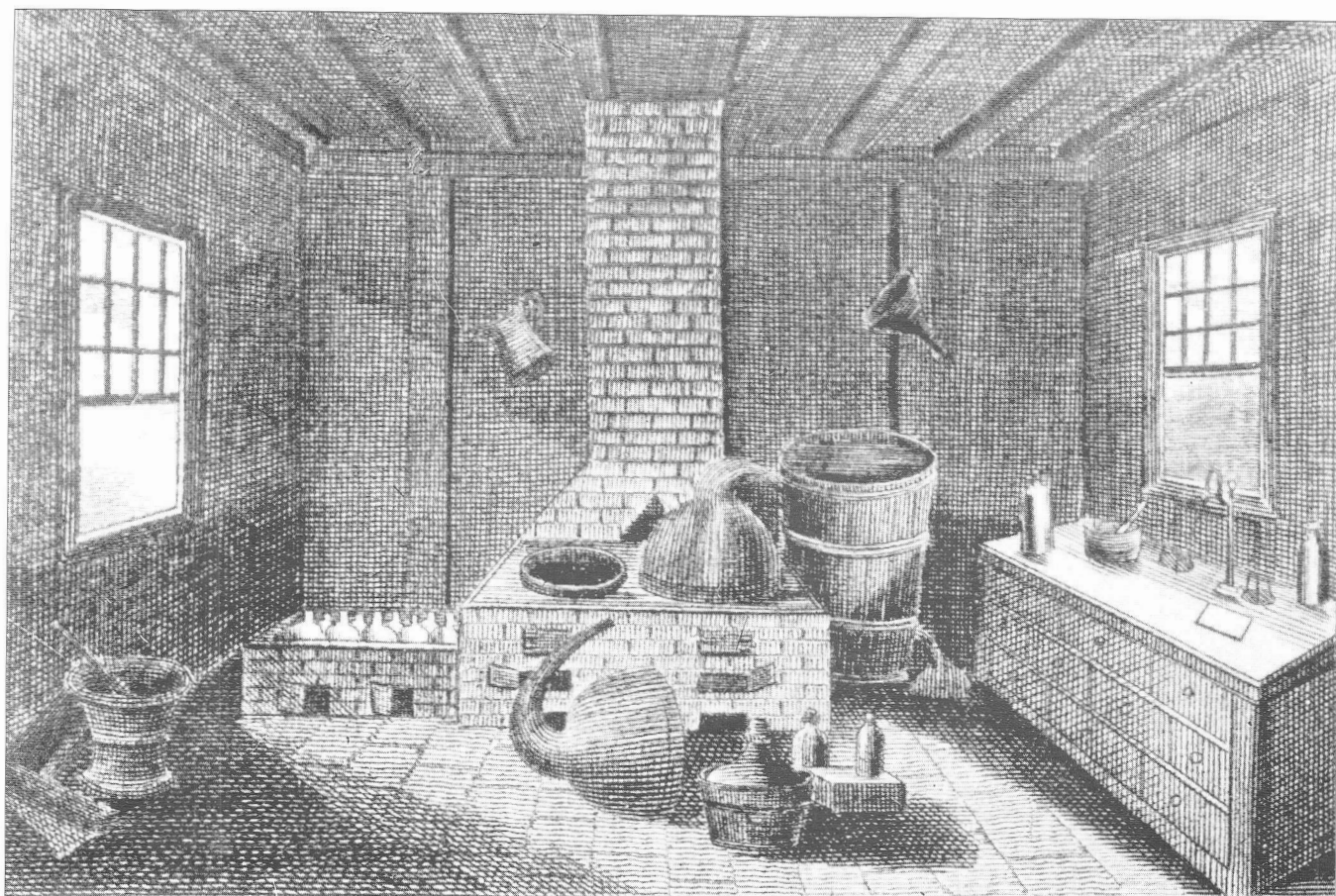
Additional information about Frederick Brown's early years is to be found in a volume published in 1922 by the Philadelphia College of Pharmacy to mark its centennial (England, 1922).

Frederick Brown was apprenticed to Charles Marshall—an apothecary druggist, botanist and chemist. Marshall was the leading figure in his field in Philadelphia at the time. He was a Free or Fighting Quaker, having been expelled from the Society of Friends for furnishing clothes to the patriot troops, and it is said that his timely shipment of supplies to Washington's little army at Valley Forge saved it from disbanding.

After completing his apprenticeship at the Marshall establishment, in 1822 Brown entered business at the northeast corner of

Figure 4A. A receipt used by the Frederick Brown firm on May 23, 1839.



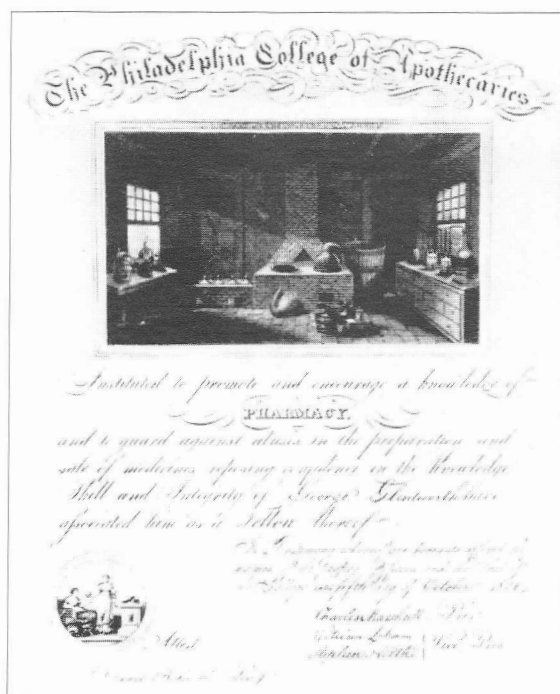


MEDICINE CHESTS FOR SHIPPING & FAMILIES.

Figure 4B.

An enlargement prepared from the receipt form, illustrating the laboratory under higher magnification.

C. The same scene, without the title incorporated by Brown in his receipt form, is seen on this diploma awarded to a graduate of the Philadelphia College of Apothecaries in 1821.



Fifth and Chestnut Streets (an old stand universally known to Philadelphians as "The War Office" because the building had been used during the presidencies of Washington and Adams while the city was the capital of the United States) (England, 1922). He never moved his place of business from that site.

Brown's first listing in the Philadelphia city directories appeared in Desilver's Philadelphia City Directory for 1823. It was a simple, two-line entry: "Brown Frederick, chemist and druggist north-east-corner of / Chesnut(sic) and Fifth."

Shown in Figure 4 is a remarkably old artifact of his business, a receipt dated May 23, 1839. The illustration incorporated in the design of the receipt form is of note.

It is captioned (Figure 4B), "Medicine Chests for Shipping & Families," and depicts a drab room containing several types of pharmaceutical manufacturing equipment. I had always assumed that this represented part of

the Brown enterprise. But only recently have I seen a virtually identical scene (Figure 4C) depicted in a larger format as the central motif of diplomas bestowed upon a graduate of the Philadelphia College of *Apothecaries* (the original name for the institution) in 1821, and to an 1830s graduate of the Philadelphia College of *Pharmacy* (the name of the institution having been so-changed in 1822). The caption used by Brown does not appear on these certificates.

Brown is listed on page 56 of the Philadelphia College of Pharmacy's centennial work as one of the 68 druggists and apothecaries who constituted the Founders of the College, even though in 1821 he was still serving as an apprentice (England, 1922)! (Some years later, he also served as one of the founders of the Laurel Hill Cemetery Company in Philadelphia.)

With minor variations, the same two-line listing appeared in the Philadelphia city directories from 1823 through 1859, but in *Cohen's 1860 Philadelphia City Directory, City Guide, and Business Register* the usual listing for Frederick Brown was followed, for the first time, by a new two-line entry: "Brown Frederick Jr. druggist, N E Chestnut / and 5th, h 1018 Spruce."

A similar listing appeared in *Boyd's Philadelphia City Business Directory; 1860-61*. Under the heading of "Druggists, Retail" appears the one-line entry: "Brown Frederick, Chestnut c 5th."

The next entry is for Frederick Brown, Jr. (*His name appears in all capitals, the only one on the page to be so rendered!*) and the business address is given as Chestnut, corner of Ninth (Figure 5). Thus, Frederick, Jr. was no longer located at his father's place of business, having moved to a site located some four blocks away. But although he seems to have believed that he could manage his drug store business by himself, he continued to live with his parents at 1018 Spruce Street. In *McElroy's 1861 City Directory*, Frederick Brown has the usual entry, and Frederick Brown, Jr.'s occupation is listed as "drugs," his workplace being at the southeast corner of Chestnut and Ninth Streets. He continued to live at his parents' home.

In *McElroy's Philadelphia City Directory* for 1861, Frederick Brown has his usual two-line entry, and Frederick Brown, Jr. is still listed at the southeast corner of Chestnut

DRUGGISTS, RETAIL.	
Brisben Hugh B., 3d c Poplar	Eggert Charles H., 1357 FV
Brodie Robert C., 1986 Callowhill	Elfreth C. P., 148 South
Brown David S., Front ab Norris	Elheran Charles M., 1143 C
Brown Frederick, Chestnut c 5th	Emanuel Louis M., 1034 V
BROWN FREDERICK, JR., Chestnut c 9th	England Robert, 800 S 10th
Brunet John B., 411 S 2d	Erben John S., 1200 Vine
Brunon Felix, 409 Callowhill	Esenwein A. & Co., 901 Pop
Buchanan Wm., 621 Spring Garden	Ettlack Thomas, Jr., 1800-

and 9th Streets. But by the following year, in *McElroy's Philadelphia City Directory* for 1862, Frederick Brown, Jr. has now moved back to his father's longstanding business location (and continues to reside with his parents).

A formula for preparing a certain medication, written on a blank from Frederick Brown, Jr.'s establishment at the S. E. corner of Chestnut and Ninth Streets, is shown in Figure 6. Although it is undated, it obviously is from the above-described two year interlude during which he opted to be away from his father's business. Notice that his place of business was located in the Continental Hotel. (Elsewhere, I have seen that office described as having been located *under* the Continental Hotel.) A student of medicine tax stamps will recall that in his article published in 1938 about Henry T. Helmbold, Henry Holcombe remarked that Helmbold acquired the drug store in the Continental Hotel in 1872 (Holcombe, 1938a). With his typical flamboyance, Helmbold renamed the drug store "*The Temple of Pharmacy*."

The ingredients of the formula (Figure 6) included both tincture of cinchona (Peruvian bark) and quinine. Peruvian bark contained quinine and had been used in the United States since colonial days as a specific for intermittent fevers, the malarias. Because it often was effective in intermittent fevers, it was also widely used for treating virtually all kinds of other febrile illnesses (Ferry, 1991). In the Historical Collections section of the library at the Philadelphia College of Physicians, I have seen a leather-bound note book of Frederick Brown, Jr. that contains his notes and various formulas.

Although the senior Brown had now been at the same location for 40 years, he had done relatively little advertising. In his article on the Frederick Brown firm published in 1938, Holcombe (1938b) remarked that, "The first

Figure 5.
Entries for Frederick Brown and Frederick Brown, Jr. in Boyd's Philadelphia Business Directory for 1860-61. Their places of business are not at the same address.

**FREDERICK BROWN, JR.,
CHEMIST & DRUGGIST.**

"CONTINENTAL HOTEL,"

S. E. corner of Chestnut and Ninth Streets,
PHILADELPHIA.

R
Lumini gr Lxiv
Acid Sulfil gr 96
Aqua Ammonia
— Kusa - aa Ovi
Syr. Simplex Oxy
Alcohol Abs. Ovi
Tinct. Cinch
— Gent. A. aa 34y
Ext. Aurant 3x xiv
Ugr. Rosa Ovi

Mo.

186

Dr.

Figure 6. Formula for preparing a medication, written on a blank from Frederick Brown Jr.'s establishment.

reference to the Brown proprietaries seems to be on page 36 of *McElroy's Philadelphia City Directory* for 1862." But this is not the case. The phrasing of Holcombe's sentence seems purposely vague and noncommittal, suggesting that rather than having done the searching himself, he may have been depending upon a reference librarian for this pur-

pose. In any event, I have seen earlier advertisements for Brown's Essence of Jamaica Ginger on a number of occasions. The earliest of these appears on the inside of the rear cover of *Fred. Brown's Illustrated Almanac* for 1895, published by the Frederick Brown Company. Beneath the advertisement is a notice stating that, "The above is a fac-simile of the circular which was written and issued in 1850." That advertisement is concerned with the properties of Brown's Essence of Jamaica Ginger. None of the firm's other proprietary medications are mentioned in this advertisement that is said to date from 1850.

The next earliest of these advertisements that I have seen is on a page that has been removed from a directory, the pencilled notation of a previous owner advising that the publication was the "*United States Mercantile Guide, Philadelphia, 1856.*" Frederick Brown's boxed advertisement occupies one quarter of the page and advises that he is the sole manufacturer of Brown's Essence of Jamaica Ginger. (There is no reference to Brown's Cholera Mixture.) He mentions his involvement in manufacturing medication from Peruvian bark.

Several months thereafter, a larger advertisement with ornate lettering appeared in *The Philadelphia Merchants' and Manufacturers' Business Directory* for 1856-7, which was "Prepared by Griswold & Co." (Figure 7). This publication was in a larger format than the above-mentioned *United States Mercantile Guide*.

None of these early advertisements for Brown's Essence of Jamaica Ginger contain illustrations except for one that appeared in the 1857 *Twitt's Directory of Prominent Busi-*

Figure 7. An early advertisement for Brown's Essence of Jamaica Ginger in *The Philadelphia Merchants' and Manufacturers' Business Directory* for 1856-7.

PHILADELPHIA BUSINESS DIRECTORY. 116

FREDERICK BROWN,

CHEMIST & DRUGGIST

N. E. CORNER OF FIFTH & CHESTNUT STREETS,

PHILADELPHIA,

Sole Manufacturer of Brown's Essence of Jamaica Ginger, which is recognized and prescribed by the Medical faculty, and has become the Standard Family Medicine of the United States.

ness Men in Philadelphia. That advertisement included a mortar and pestle in its design. Again, there is no mention of Brown's Cholera Mixture.

The advertisement to which Holcombe referred as being the first for the Brown proprietaries is illustrated in Figure 8, and appeared in the very same issue of *McElroy's Philadelphia City Directory* (1862) that contained the entry indicating Frederick Brown, Jr. had returned to the site of his father's establishment. Two proprietary medications are mentioned in the advertisement: Brown's Essence of Jamaica Ginger and Brown's Cholera Mixture. The same advertisement appeared in the directories for 1863–1866 and, with minor changes, in those of several subsequent years as well.

Frederick Brown died on February 14, 1864. (Holcombe erroneously gives the date as 1866.) The date he offers for Frederick Brown's birth is also wrong. The dates I am listing in this article are correct, as documented by family papers, cemetery records, and the Philadelphia College of Pharmacy. Despite his death early in 1864, the senior Brown continued to be listed in the city directories through 1866. Perhaps this is what threw Holcombe off.

Because the epitaph on Frederick Brown's monument at Laurel Hill Cemetery mentions the extreme suffering he endured in the last months of his life, one may conclude that Frederick Brown, Jr. assumed responsibility for managing the firm's affairs no later than 1863. The building in which his father had carried out the manufacturing of drugs and the activities of his retail drug store for more than 40 years is illustrated on page 109 of the book published by the Philadelphia College of Pharmacy in 1922 to mark the 100th anniversary of the institution's founding in 1821 (England, 1922). It is shown in this article as Figure 9. Frederick Brown obviously was held in high regard by his peers.

After his father's death, Frederick Brown, Jr. no longer used the "Jr." after his name. Until I learned (in 2000) that his granddaughter, Mrs. Patricia (Brown) Wells, was living in Philadelphia, and I began receiving assistance from her, the decision of Frederick Brown, Jr. to no longer use the "Jr." designation after his name had caused me all sorts of difficulty in attempting to cobble together an understanding of this firm's activities. Because of that, and to lessen the likelihood that other collectors may encounter similar difficulties in the future, I shall continue to refer to him as Frederick Brown, Jr. throughout this text.

In his 1938 article, Holcombe (1938b) remarked that, "Frederick Brown apparently did not use business envelopes with a printed corner card but sealed the back flap of oriental buff covers with an oval embossed seal." About a year after I had begun collecting medicine tax stamps, I came upon the cover shown in Figure 10A. It is lemon yellow and measures about 138 x 81 mm. A water stain crosses obliquely from the top of the envelope through the Philadelphia postmark and into the lower part of the envelope's right margin.

Figure 8. Advertisements for Brown's Essence of Jamaica Ginger and Brown's Cholera Mixture in *McElroy's Philadelphia City Directory* for 1862.

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ADVERTISEMENTS.

BROWN'S

ESSENCE JAMAICA GINGER,

MANUFACTURED ONLY AT

FREDERICK BROWN'S DRUG AND CHEMICAL STORE,

N. E. Cor. Fifth & Chestnut Sts., Philadelphia.

Attention is called to this valuable remedy, which should be in every family, and for the Army and Navy it is indispensable, curing affections of the stomach and bowels, and is a certain preventive from the effects of bad water.

CAUTION.—To prevent this valuable Essence from being counterfeited, a new Steel Engraving, executed at great cost, will be found on the outside of the wrapper, in order to guard the purchaser against being imposed upon by worthless imitations.

BROWN'S ESSENCE OF JAMAICA GINGER.—We would call the attention of our readers to the advertisement of this valuable remedy, which, independent of the necessity of its being in every household, should be distributed among our brave volunteers. It is easily carried, and would be the means of saving life, as a teaspoonful in a little water restores a soldier who gives out from fatigue and exposure to the sun, relieves at once affections of the stomach and bowels, and as a Colonel of one of the regiments now on duty in Virginia says, "He would as soon go to the field without gunpowder, as without F. Brown's Essence of Jamaica Ginger."—*Philadelphia Inquirer.*

F. BROWN'S ESSENCE OF GINGER AND CHOLERA MIXTURE.—We cannot do the public greater service at this season, than to call their attention to the above valuable remedy, which should be in the hands of every family, while no person about to travel should leave the city without them. Every officer and soldier should have a bottle, as it immediately restores when overcome from fatigue or exposure to the sun, and is indispensable.—*Evening Bulletin.*

ALSO,

BROWN'S CHOLERA MIXTURE,

For the Prevention and Treatment of

CHOLERA AND DIARRHŒA,

PREPARED ONLY BY FREDERICK BROWN,

Northeast corner of FIFTH and CHESTNUT Streets, Philadelphia.

And sold by all respectable Druggists in the United States.



Figure 9. "DRUG STORE OF FREDERICK BROWN, N. E. CORNER FIFTH AND CHESTNUT STREETS

"Frederick Brown (1796–1864). Apprenticed to Charles Marshall. Commenced business at Fifth and Chestnut Streets (1822). As a pharmacist, he enjoyed a high reputation; as a business man he was eminently successful. He was one of the founders of the College, and a member of the committee which drafted its constitution; also, a member of the first board of trustees. He was active in banking and the work of benevolent institutions, but his tendencies never assumed a scientific direction. His eldest son, Frederick Brown, Jr., was a graduate of the College (class of 1861) and succeeded to the business, and later, devoted his attention exclusively to the manufacture of Brown's Jamaica Ginger." (England, 1922).

Printed in black, within a circle, is "PHILA / MAR / 5." On the reverse, "taping" the apex of the back flap to the lower aspect of the cover, is a blue dated hand stamp used by the Brown firm. Between the two concentric circles are (above) "FREDERICK BROWN," and below, "Philadelphia." (Figure 10B). In the center of the circle, again hand stamped

in blue, is "MAR 5 / 1867."

In view of the date (1867) the Frederick Brown whose name appears printed in black on the corner card on the front of the cover, and whose name is handstamped in blue on the back, is Frederick Brown, Jr., his father having been dead for more than three years. Although more than 20 years have now gone by since I purchased this cover, I have never seen another advertising cover that had been used by the Brown firm. So, Holcombe was not really far from the truth. He said the firm did not use business envelopes with a printed corner card. Although it turns out (Figure 10) that they did so, based upon the rarity with which such covers are seen this may have been a relatively uncommon practice. It seems that no more than a few have survived.

However, (there's *always* a "however"!) I have seen on two or three occasions covers used by another Frederick Brown who was a manufacturing pharmacist in the Philadelphia area. The first of those is shown in Figure 11. It is larger than the one that was used by Frederick Brown, Jr., measuring about 153 x 87 mm. The envelope bears the corner card of the Frederick W. Brown Co., manufacturing pharmacists of Wyncote, Pennsylvania. It has a Wyncote postmark of February 8, 1895. On the re-

verse is the receiving postmark of Dauphin, Pennsylvania, dated February 9, 1895. Wyncote is a suburb of Philadelphia. Initially, I assumed that this represented a move out of downtown Philadelphia to the suburbs by a successor relative/owner of the Frederick Brown firm. But, about ten years after I bought the cover, I was advised by

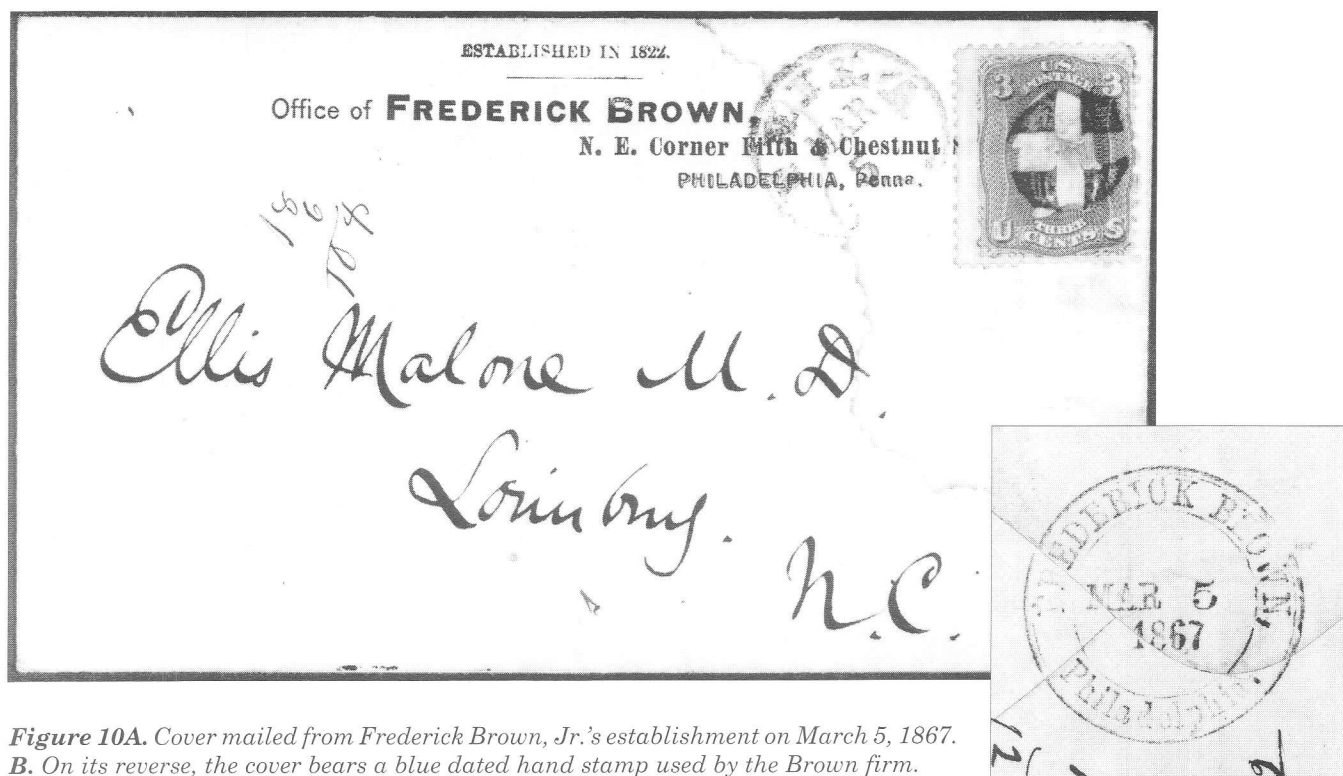


Figure 10A. Cover mailed from Frederick Brown, Jr.'s establishment on March 5, 1867.
B. On its reverse, the cover bears a blue dated hand stamp used by the Brown firm.

Mrs. Patricia (Brown) Wells, the granddaughter of Frederick Brown, Jr., that current family members had not heard of this Frederick W. Brown, and that they doubted strongly that he had been a member of their family. I point this out as a bit of cautionary advice so that a prospective purchaser of one

of these covers (Frederick W. Brown CO. / Manufacturing Pharmacists of Wyncote) will be aware that it has nothing to do with the Frederick Brown firm that is of such great interest to collectors of private die medicine tax stamps.

Another type of advertising that seemed to

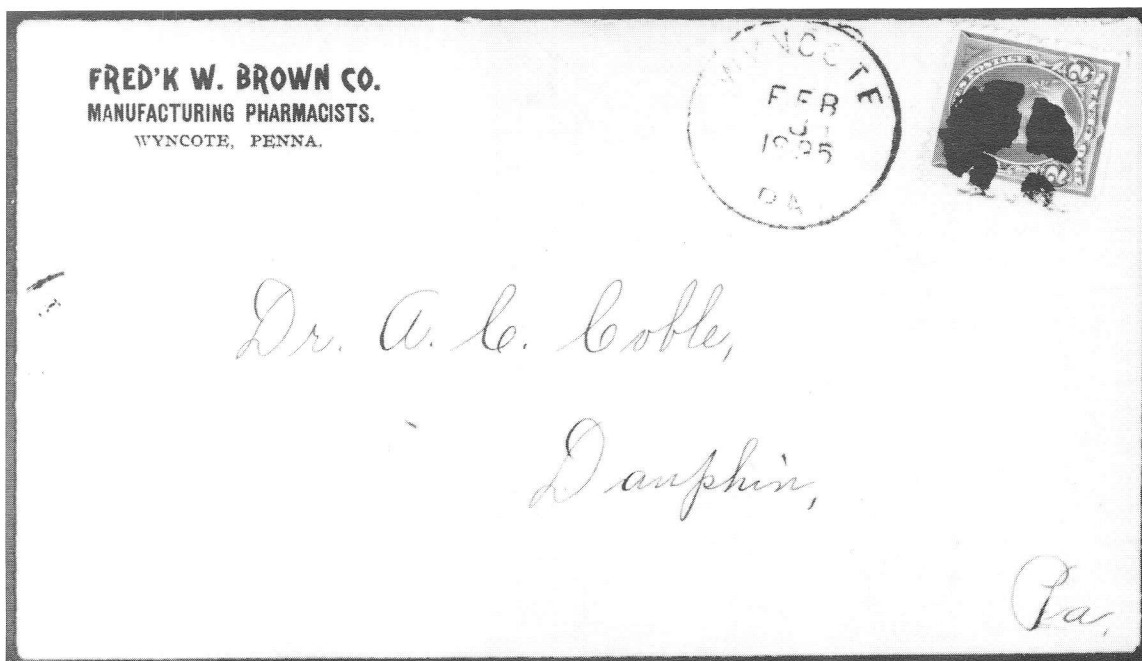


Figure 11. Cover mailed by Fred'k W. Brown Company of Wyncote, Pennsylvania, on February 8, 1895. The proprietor of that company was not related to the proprietors of the Frederick Brown firm of Philadelphia that is the subject of this article.

hold little attraction for Frederick Brown, Jr. was the use of trade cards. Until recently, I had seen only one. It is a stock card, the front of which bears an attractive chromo-lithographed floral display and an inscription of the firm's name. On the back is a text advertisement for the "Genuine Brown's Ginger." Because I wondered whether or not my scant experience with trade cards advertising Brown's products was representative, I contacted Jonathan Bulkley, who is highly knowledgeable in matters pertaining to private die proprietary stamps and to trade cards. He advised me that he has seen no

use of almanacs for advertising purposes than did many of the other large proprietary medicine manufacturing companies. The only one I have seen is *Fred. Brown's Illustrated Almanac*, published in 1895 by the Frederick Brown Company.

The Frederick Brown tax stamps

Expenses incurred in supporting the activities of the union military forces in the Civil War caused extraordinary demands upon the federal treasury. The 37th Congress, in its Act of July 1, 1862, created an extensive schedule of stamp taxes. The bill

was signed by President Abraham Lincoln on the following day. This was a heavy, comprehensive excise tax law that took effect on October 1, 1862. The government was to issue revenue stamps to be affixed at the time of manufacture to a variety of products, most notably proprietary medicines, perfumes, cosmetics, playing cards and an array of documents. All of these stamps bore the likeness of George Washington. Later the tax schedule was broadened to include matches, photographs and preserved foods.

After the Revenue Act of 1862 became effective on Oc-

tober first, Frederick Brown and Frederick Brown, Jr. were required to affix revenue stamps of the regular government issue to each of their proprietary medicines, indicating thereby payment of the tax. Because Frederick Brown's Essence of Jamaica Ginger retailed for 50¢, the tax payable to the federal government was 2¢. It is known that the firm used either the 2¢ proprietary stamp or the 2¢ playing cards stamp of the regular government issue to signify payment of the tax on bottles of Frederick Brown's Essence of Jamaica Ginger. The stamp was affixed to the wrapper of the bottle. At least some of the stamps bear printed cancellations permitting their recognition as having been used by Frederick Brown. The cancellation is printed in black, in two lines vertically, reading up: "Fred'k Brown, / Philad'a." (Figure 12). The cancellation is seen more of-



Figure 12.
Printed
cancellations
used by the
Frederick
Brown firm on
the 2¢ blue
Proprietary
stamp (R13)
and the 2¢
blue Playing
Cards stamp
(R11).

trade cards put out by the Brown firm except for a set of six, each of which depicts birds on the front. The color photocopies he sent me each shows from one to three songbirds in an attractive setting. These cards were distributed by the Frederick Brown Company in the early 1890s. A text advertisement surmounts the birds in each instance. It advocates use of "Fred. Brown's Ginger for Cramps and Colic to Counteract the Effect of Bad Water." The backs of the cards bear advertisements for Brown's Ginger and for Mütter's Cough Syrup, another of the firm's products.

Still more recently, I have seen two stock trade cards showing seaside scenes on their front. The text advertising by C. I. Hood (a large manufacturer of medicines in Lowell, Massachusetts) proclaims that the Hood firm carried Frederick Brown's Ginger.

Frederick Brown, Jr. also made much less

ten on the proprietary stamp than it is on the playing cards stamp. Holcombe (1938b) mentions a second type of cancellation: "Frederick Brown, / Philad." I have never seen that printed cancellation, but I had not been looking for it until recently. It is interesting that Beaumont (1972) does not mention this second type of cancellation in the compendium he published in 1972, 34 years after the appearance of Holcombe's article on Frederick Brown. I asked Mr. Michael Morrissey, who is expert in his knowledge of printed cancellations on revenue stamps, if he had ever seen the second type of cancellation that Holcombe described. Morrissey replied that he had long been aware of this question, that he had never seen the cancellation, and that he does not plan to include it in the book he is completing that is concerned with printed cancellations on revenue stamps of the first general issue. He kindly sent me a color photocopy of his page depicting Frederick Brown printed cancellations of several types on a variety of stamps.

A printed cancellation that is less definitely attributable to the Frederick Brown firm was present on one of 16 stamps bearing printed cancellations that constituted lot number 1163 in the auction of Morton Joyce's collection of private die proprietary stamps in 1991. The cancellation, on Scott RB1, reads "F.B. & Co.," and includes the date May 1874. It may well be a Frederick Brown item. But if so, if it was used on a bottle of Brown's Essence of Jamaica Ginger, this 1¢ stamp must have been part of a pair, 2¢ being the required amount on an item that retailed for 50¢. Alternatively, if it truly is a Frederick Brown item, it could have been used alone on one of his medications that retailed for 25¢.

Soon after the printing of revenue stamps began in 1862, some manufacturers of proprietary medicines wondered whether, for advertising purposes, they could obtain distinctive stamps bearing their own design or trade mark. They also realized that such personalized stamps of their own would help to deter counterfeiting of their products by opportunistic competitors. Ego considerations undoubtedly were also a factor in a number of instances.

Although Butler and Carpenter (the firm that had won the federal contract for printing revenue stamps) was already over-

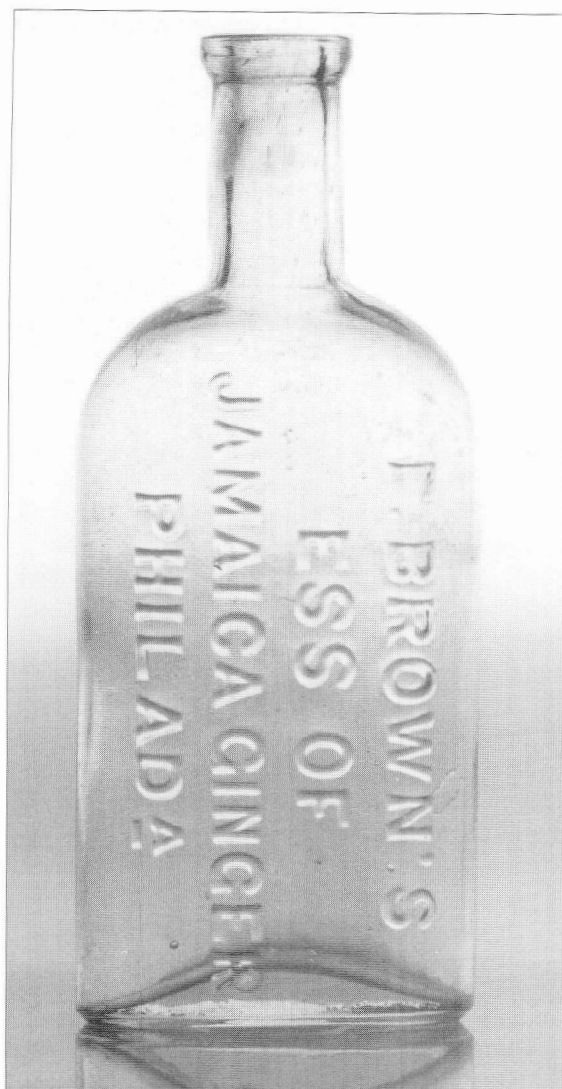
whelmed by the need to prepare engravings, plates, and stamps for a myriad of designs (all of which bore the likeness of George Washington), the federal government responded favorably to requests made by some manufacturers of proprietary medicines that they be provided with revenue stamps of their own design. The government authorized those manufacturers to contract with Butler and Carpenter to have dies engraved and plates made for their exclusive use.

Dr. L. R. Herrick of Albany, New York, was the first to have stamps made from such a private die. They were first issued on November 18, 1862. The second manufacturer to receive private die stamps was John L. Thompson, Sons & Co., of Troy, New York. Their leading proprietary medication was Dr. Isaac Thompson's Celebrated Eye Water (Ferry and Ferry, 1984). The Boston Revenue Book (Toppan, et al., 1899) gives November 18, 1862 (the date on which the Herrick stamps were first issued), as the day on which the Thompson private die was approved. Troy is located on the eastern bank of the Hudson River, several miles north of Albany, which is situated on the western bank of the river. It seems likely that Herrick and Thompson were aware of each other's plans to obtain a private die, and that there may have been considerable jockeying to see who would be the first to do so.

After the Herrick firm obtained its private die stamps, many other companies soon followed suit. In Philadelphia, the Husband, Jayne, Swaim and Wright's Indian Vegetable Pills firms began using private die medicine tax stamps on their products in 1863, followed in 1864 by Helmbold and in 1865 by Schenck. But the Frederick Brown firm, which had been in business since 1822, was in no particular rush to go that route. Both the senior Brown and subsequently Frederick Brown, Jr.—following his father's death in 1864—were content for some time to signify payment of the federal tax by simply affixing 2¢ stamps of the general governmental issue to packages of Brown's Essence of Jamaica Ginger, their chief proprietary medication (Figure 12).

It was not until 1869 that Frederick Brown, Jr. decided to have a private die engraved and plates made for production of revenue stamps to be used on his Essence of Jamaica Ginger. Eleven years earlier, on

Figure 13.
*Embossed
 aquamarine
 bottle that
 contained
 about 4 oz. of
 Frederick
 Brown's
 Essence of
 Jamaica
 Ginger.*



January 1, 1858, the firm had published the following notice: "CAUTION.—To prevent this valuable Essence from being counterfeited, a new steel engraving, executed at a great cost, will be found on the outside of the wrapper, in order to guard the purchaser against being imposed upon by worthless imitations. Jan. 1, 1858."

It was Brown's intent to have the design of his bottle label incorporated in the design of his private die stamp. In March of 1869, he contacted Joseph R. Carpenter and Company (successors to Butler & Carpenter) which was housed in the Jayne Building at 242 Chestnut Street, just below Third Street. (Thus, Brown was located on the same street as the Carpenter firm, little more than two blocks away.)

Holcombe (1938b) says that Frederick Brown, Jr. "directed the firm of Joseph R.

Carpenter & Co. . . . to engrave a private die . . ." He adds that, "A proof from this die was approved by the Commissioner of Internal Revenue, the Hon. Edward A. Rollins, on March 10, 1869." But there are several errors here. The item that served as the model for the Brown stamp, and that was sent to Washington for approval, was not a "die proof." Rather, it was a fabrication consisting of a bottle label for Brown's Essence of Jamaica Ginger to which had been pasted several cut-outs from the Carpenter firm's files. And the official whose approval signature appears on the model was not Edward A. Rollins. Rather, as shown on page 204 of Turner's book (1974) and in Figure 15 of this article, it was Thomas Harland—the deputy commissioner.

Because of my particular interest in the Brown firm, I examined the Butler and Carpenter correspondence to see what I might learn about the interactions of Frederick Brown, Jr. and the Carpenter firm that culminated in production of his private die stamps. The earliest item I found was a copy of a letter sent to Brown by Edwin Lamasure (Carpenter's manager) dated March 5, 1869, advising him as follows:

Our artist will draw the model of a stamp to be combined with your label and we will submit it to you in a day or two.

It would of course be impossible to engrave an exact copy of the label as the lathework could not be counterfeited except at great expense. We could, however, put other lathework in its place. The ruled work, writing, etc., could be made in facsimile.

We would ask \$400 to engrave the combination and charge for paper and printing 30 cents per thousand labels.

No prior letter from Frederick Brown, Jr. is on file in the Butler and Carpenter correspondence. Inasmuch as Brown's place of work was only some three blocks from the premises of Joseph R. Carpenter, Brown may simply have dropped in one day, stating his interest in obtaining a private die, and leaving with Lamasure a bottle label of the type that the Brown firm had been using on its bottles of Essence of Jamaica Ginger since 1858. The medication was dispensed in flask-shaped aquamarine bottles measuring just over 5 ½ inches in height and capable of holding about 4 ounces of the product (Figure 13). Embossed on one side was:

F. BROWN'S
ESS OF
JAMAICA GINGER
PHILADA

The corked bottle was put up in a wrapper of heavy blue paper and the firm's bottle label was affixed to the front.

By March eighth (just three days later) Brown had received for review the model prepared by the Carpenter firm's artisans. He thereupon wrote a letter to the Carpenter firm on the same day, advising them that he admired their work and that he was "certain it will prove much more satisfactory than the old . . ." Brown's letter may have been delivered by messenger, because later in the same day (March eighth) Lamasure sent to the Commissioner of Internal Revenue (Edward A. Rollins) in Washington the following letter: "At the request of Mr. Frederick Brown of this city we have prepared the model of a two cent private revenue stamp combined with a label to be used for stamping the Essence of Jamaica Ginger and have the honor to herewith submit the same for your consideration and approval."

The model was approved and signed on March tenth by Thomas Harland, the deputy commissioner.

I believe that the reason matters were accomplished so expeditiously was that essentially all that the Carpenter firm did before sending the model off to Washington for approval was to affix a portrait of George Washington to the central medallion of the bottle label with which Brown had provided them, the affixed likeness of Washington having been readily obtained from the firm's files of material pertaining to the Powell match stamp or from similar material that had been used in preparing the Fleming Brothers medicine stamps. This, together with several additional "paste-ups," sufficed to prepare the model.

Having succeeded in obtaining approval of the model from the Commissioner's office, the Carpenter firm set about the task of adapting Brown's bottle label for use as a private die medicine stamp. I have found in the Butler and Carpenter correspondence a handwritten letter from Frederick Brown, Jr., dated April 7, 1869, advising that he was enclosing three of his last proofs to assist the engraver in preparing the die for his stamp (Figure 14). I assume that these were proofs

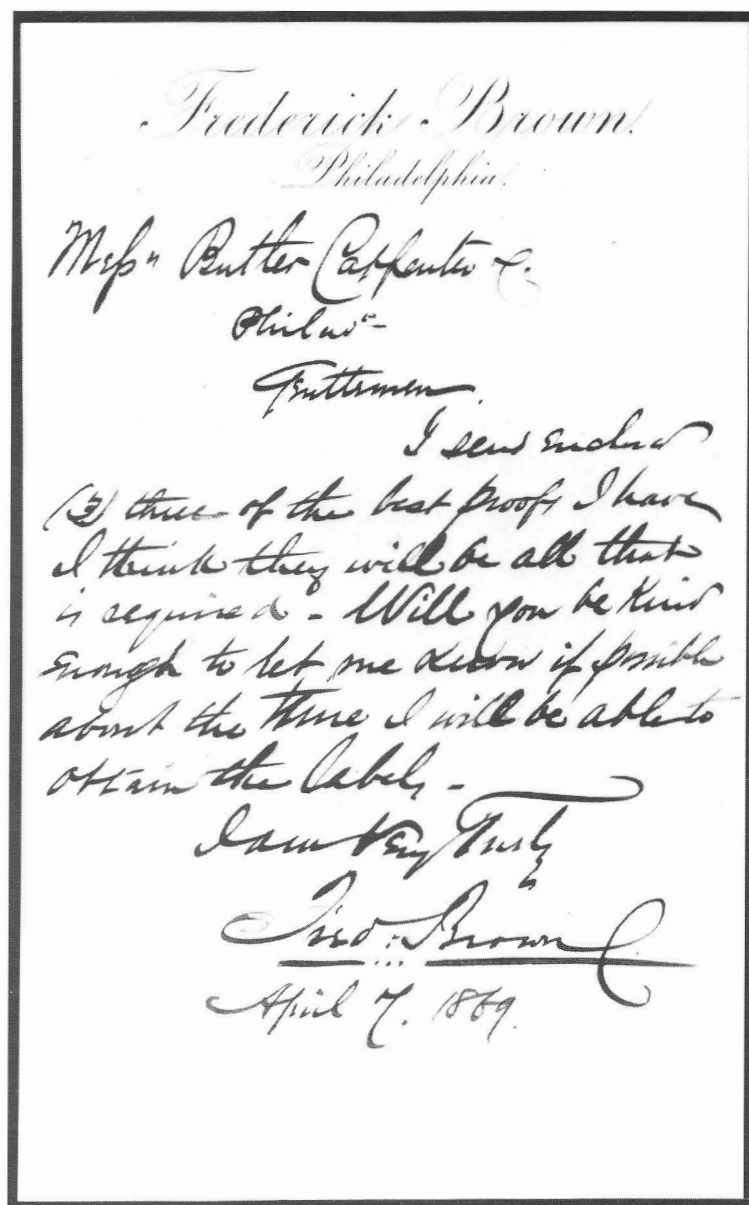


Figure 14. Letter from Frederick Brown, Jr. to the firm of Butler and Carpenter dated April 7, 1869. (John M. Butler had died on October 20, 1868, and after that time the business was conducted under the name of Joseph R. Carpenter (Toppan, et al, 1899).)

of the bottle label made from the steel engraved die ordered by the Brown firm late in 1857. The new labels were to be introduced on January 1, 1858.

The next relevant item in the Butler and Carpenter correspondence file is a copy of a letter sent by Lamasure to Frederick Brown, Jr. on May 19, 1869. He advised Brown that, "A proof impression of the finished die was sent to you by messenger this morning. Please advise us whether or not you consider

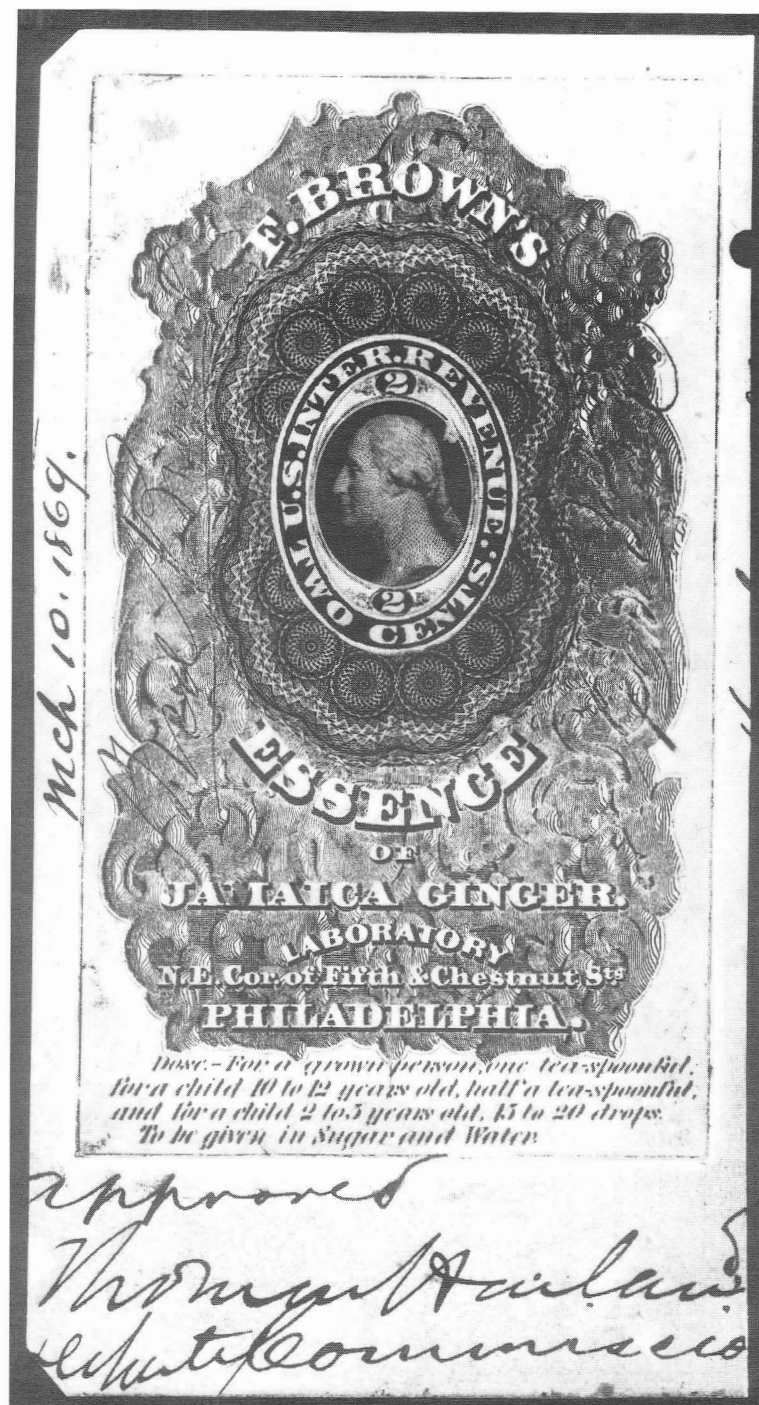


Figure 15.
Model of the
Brown stamp,
bearing
approval
signature of
Thomas
Harland.
(Courtesy of
Donald Green)

it perfectly satisfactory." Lamasure added that stamps prepared from the private die would be ready on May 28th.

Lamasure also detailed for Brown the manner in which he was to order the stamps:

All orders for stamps must be addressed to the Commissioner of Internal Revenue, Washington, D.C., inclosing the duplicate certificate of a U.S. Assistant Treasurer or Designated Depository of deposit made cov-

ering the value of stamps ordered. The Commissioner will then make a requisition on us and the stamps will be sent to you direct from us forthwith.

A commission in stamps is allowed of ten per cent on all orders for \$500 worth at a time: or in other words \$550 in stamps will be allowed for \$500 deposited.

Lamasure concluded the letter by pointing out that the bill for "engraving private label and Internal Revenue stamp die, and making plate, complete . . ." amounted to \$400, and was now due.

The model, which I was able to study and photograph through the kindness of Donald Green, is illustrated in Figure 15. An entry in the Joseph R. Carpenter firm's order book also depicts the model signed by Thomas Harland. An accompanying note says, "Vignette: Head of Washington placed in the small medallion of lathe work of the label." This, and the addition of the words "U.S. INTER. REVENUE.," and the denomination of value, are the key changes in the model as compared to the bottle label. The engraved vignette of George Washington is pasted to an elliptical medallion bearing the above mentioned "U.S. INTER. REVENUE." and "TWO CENTS." Also pasted on, separately, to the elliptical central medallion are an engraved "2" immediately above and immediately below the bust of Washington. The central medallion is, in turn, pasted to a "Persian Rug-like," engraved lathe work which is—in turn—pasted to the underlying central medallion of the bottle label. All of these changes carry over to the issued revenue stamp (Figure 16).

While reviewing this material, Eric Jackson pointed out that the tiny cut-outs of "2" that are pasted individually to the central medallion above and below the bust of Washington appear to have been printed originally in green, and to have been "colored in" (in black) in the course of preparing the model.

The Carpenter firm's engravers also made lesser changes throughout much of the rest of the design (Figure 16). The undulating frame line is more pleasing to the eye in the stamp than in the bottle label, and the tips of the excrescences on the frame line are not as sharp as they are in the bottle label.

The letters in "F. BROWN'S" and "ESSENCE" are arranged in a curved manner in both the bottle label / model and the revenue stamp. But in the stamp, the curve of each is

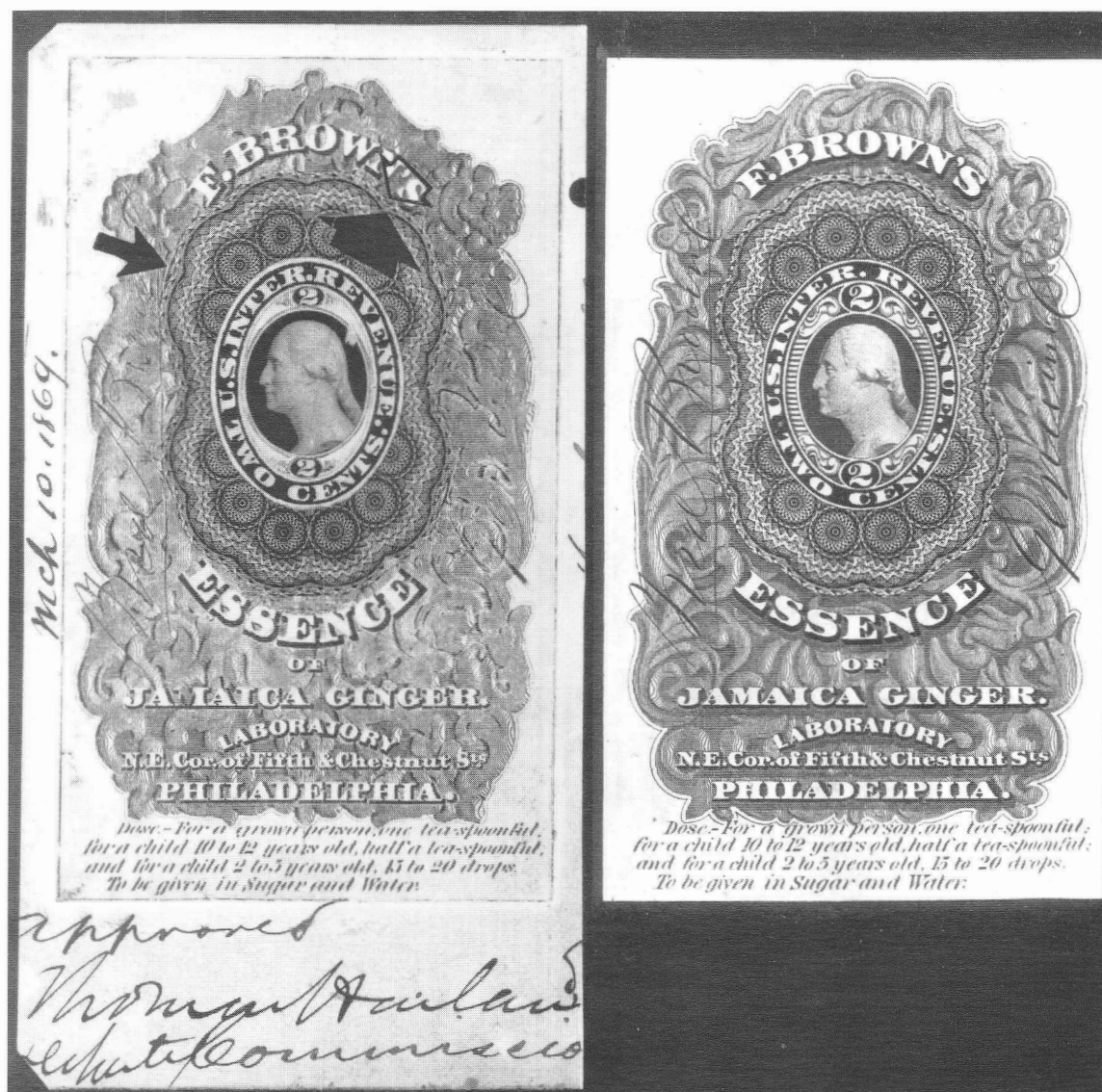


Figure 16. (Left) The Model: The border of the "Persian Rug-like" design pasted by the Carpenter artisans to the underlying bottle label lies just external to the heavy, dark, undulating line. It consists of a loose, colorless, twisted, rope-like design. It is particularly well seen just central to the arrow at the left, and between the two arrowheads at the upper right (the outer arrowhead being colorless except for its outline, and partially obscuring the "N'S" in "BROWN'S"). (Right) The issued revenue stamp.

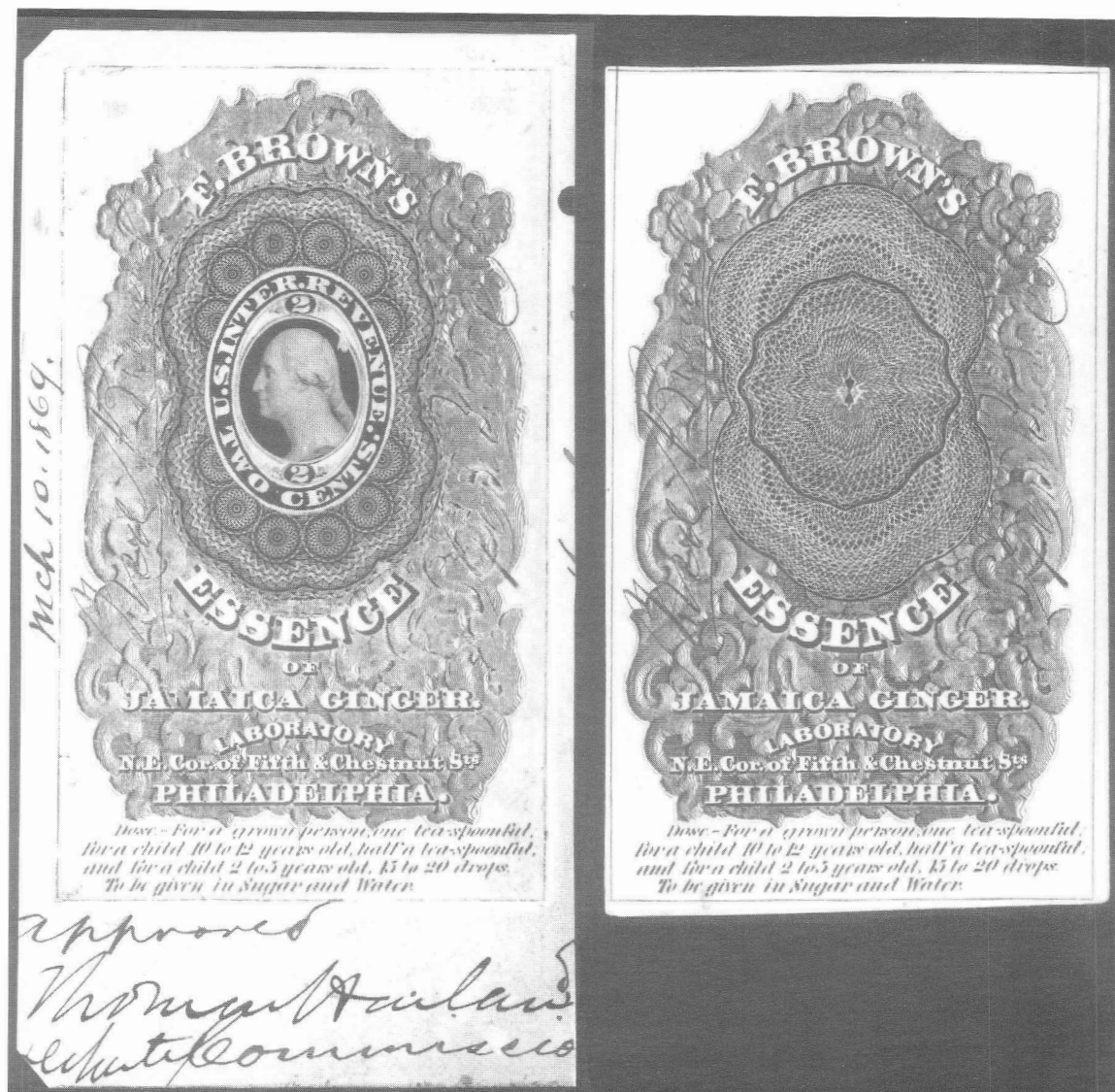
less steep than in the bottle label / model, again providing a more pleasing appearance.

Both the bottle label / model and the stamp exhibit the result of anaglyptographic engraving technique. The overall quality of this technique is not as good in the bottle label / model as it is in the revenue stamp. Also, upon comparing the bottle label / model to the issued stamp, individual components in the anaglyptographic areas vary in size, location, configuration, and arrangement.

Shown in Figure 17, at the right, is an object of undetermined origin. (I know of at least three examples of this item.) Just what it may be is open to discussion. On one hand, it has been said to date from about 1883 when Brown was making arrangements to have a legal facsimile label made of his rev-

enue stamp for use in the post-tax era. Some arguments can be made for this view. On the other hand, it may well date back to the time when the Browns had a steel engraved bottle label made in 1857, for introduction in 1858. Some reasons that may be advanced in support of this view are: 1. It is engraved and is of the same size (52.5 x 94 mm) as the bottle label; 2. The undulating border is like that of the bottle label / model, and differs markedly from that of the revenue stamp; 3. The anaglyptographic features are identical to those of the bottle label / model and differ markedly from those of the revenue stamp; 4. In adapting a Brown's bottle label for use as a model for a revenue stamp, the Carpenter artisans added a paste-up containing six rosettes above and six rosettes below the cen-

Figure 17.
(Left) Model of
Brown's
private die
revenue
stamp,
consisting of a
Brown's
Essence of
Jamaica
Ginger bottle
label with
paste-ups
added by the
Carpenter
firm's arti-
sans. (Right)
Probably
represents the
bottle label as
originally
designed in
1857/58.



tral medallion (Figure 15); these rosettes are not present in the bottle label shown in Figure 17; and 5. The curvature of "F. BROWN'S" and "ESSENCE" resembles that of the bottle label / model rather than that of the revenue stamp.

I have reviewed this material with Eric Jackson. He believes that this item (Figure 17) is the bottle label and that it dates from the 1857–1868 era, rather than 1883. He is not sure whether this is an actual bottle label from Brown's personal file or a proof thereof. Mr. Jackson adds that it is printed on white, wove paper and that it certainly is not a proof printed on card or on India paper as was the custom in that era. Just when it was that the item shown in Figure 17 was produced may lend itself better to further discussion when

Brown's *legal* facsimile labels from the post-tax era are discussed.

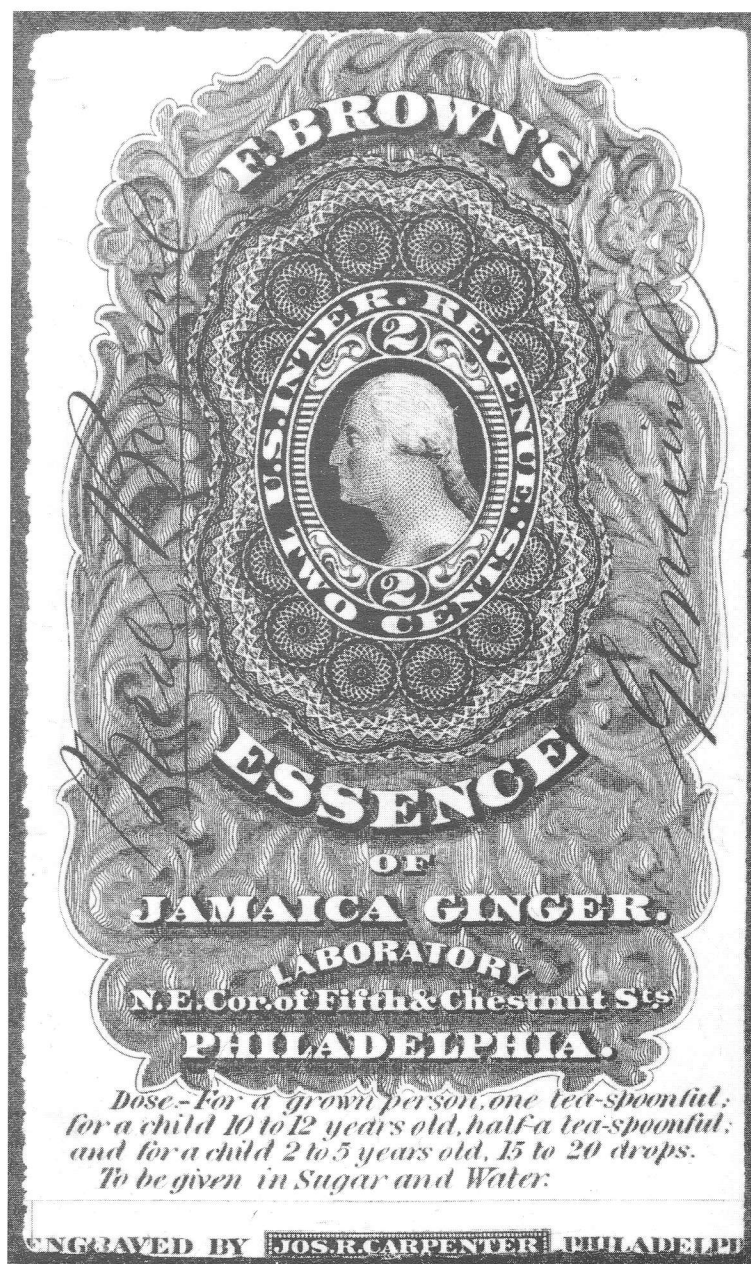
The stamps were printed on old, experimental silk, full silk, pink and watermarked papers. Many collectors will have noted that the Brown stamps are almost always cut in a perfectly rectangular shape. No wavering scissor cuts into the design here, as is so commonly seen on many of the other imperforate private die medicine stamps! This is because separation was performed by the Carpenter firm, not by employees of Frederick Brown, Jr. In the Butler and Carter correspondence, I have seen Frederick Brown, Jr.'s handwritten letter of March 8, 1869, in which he inquires of Joseph R. Carpenter and Company as to "what would be the additional cost to cut & place the labels in 1000 parcels—I

mean parcels of 1000 each . . .”

A peculiar situation has been long-recognized, but never explained, with respect to the stamps printed on silk paper. This is the matter of “die 1” (RS37b) and “die 2” (RS38b), having to do with the configuration of the “e” in “Fred” (in Brown’s facsimile signature) and of the terminal “e” in “Genuine.” What I have always found to be even more perplexing is the absence of any speculation by collectors, dealers or authors as to why the die was altered in this regard and why, after having appeared in the die 2 format for a while, the stamps began to reappear in the die 1 format. All authors dutifully record the existence of, and the features of, RS37 (die 1) and RS38 (die 2). Die 1 was used for *all* of the printings on old paper, experimental silk paper, pink paper and watermarked paper. But the stamps printed on full silk paper occur in either the die 1 or the die 2 format. The chronological order of printing was die 1 on old paper, die 1 on experimental silk paper, die 1 on silk paper, then die 2 on silk paper and *then* back to die 1 for pink paper and watermarked paper! This never made much sense to me when I first began collecting private die medicine stamps, and it still does not.

Adding to the confusion is the fact that the contract of Joseph R. Carpenter & Co. with the federal government for engraving and printing the private die revenue stamps terminated on August 31, 1875, whereupon the National Bank Note Company of New York assumed this responsibility. It is obvious, therefore, that the Carpenter firm printed all of the stamps on old paper, all of those on experimental silk paper and some of the stamps that are found on full silk paper. This brings up the broader question as to which of the two above-mentioned firms re-cut the die from its “die 1” format to the “die 2” format. Holcombe (1938b) recognized this quandary when he said, “Some few years after the stamps were first issued, the die was recut and a new plate made, obviously by Joseph R. Carpenter & Co., or the National Bank Note Co.” Wondering about this, I checked through the Butler and Carpenter records to see what I might find in the way of information as to why the die was modified. I was disappointed to find no mention of altering the die in the material on file.

The answer to the longstanding question of which engraving firm altered the die is



shown in Figure 18. Frederick Brown private die stamps bearing the engraving firm’s imprint are rarely found. But not long ago, I purchased the only one I have seen (Figure 18). It is a Scott RS38b (die 2). This stamp was printed from a plate made from a die engraved by the Joseph R. Carpenter firm, whose imprint appears in the bottom margin. Probably the reason that most of the imprint is, atypically, present is that the stamp is centered to the top, and is missing its uppermost portion. There also seems to have been difficulty with the cutting apparatus, as evidenced by the undulating bottom border, and

Figure 18. Scott RS38b (die 2). This stamp was printed on silk paper from the die that was recut by the Joseph R. Carpenter firm, whose imprint appears in the bottom margin.

the irregular top and left borders.

Although this discovery does answer the longstanding question as to whether it was the Carpenter firm or the National Bank Note Company that recut the die into the die 2 format, it does not explain why subsequent printings on pink paper and on watermarked paper reverted to the die 1 format.

Now the question as to *why* the die was recut. I have mentioned already the blank looks and fumbling answers I received from highly knowledgeable collectors and dealers soon after I became involved with match and medicine stamps more than 20 years ago. For a while, I thought I had a suggestion in this regard that was no worse than others that I had heard from various colleagues over the years. I had come to suspect that Frederick Brown, Jr. was a highly principled, introspective man who was firm in his convictions and who paid great attention to detail. It is also apparent that he took great pride in his private die revenue stamp. I wondered whether—having noticed that his facsimile signature (and the facsimile representation of the handwritten “Genuine”) were not completely to his liking—he may have eventually decided to drop in at the office of the Carpenter firm with the request that the two “e”s be reconfigured to a style more in keeping with his manner of writing. I was chagrined, therefore, several months ago when I began looking at letters he had sent to the Carpenter firm (see, for example, Figure 14) to notice that in forming the letter “e,” his style was to leave the loop closed, “die 1” style! It seems unlikely that he would be dissatisfied with his own handwriting, although perhaps he was. One might argue that the letters he had sent to the Carpenter firm were not written in his hand but, rather, by one of his long term employees (such as Henry Robertson or Charles Dodson) and that Brown’s actual writing style *did* include “e”s that had prominent open loops. Still, neither of the above scenarios would explain the subsequent reappearance of the die 1 format when the time came for printings on pink and watermarked papers by the companies that succeeded Carpenter in winning the federal contract for engraving and printing revenue stamps.

Holcombe remarked that Sterling did not list the die 2 variety, but that in 1938 (the year in which Holcombe’s article about the Frederick Brown firm was published) Scott

did list it, at \$3.00. The only Scott catalog I have at hand that antedates 1938 is the 1923 version. Die 2 is listed, at \$1.00.

Die 2 is obviously a major variety that merits an individual Scott number. But there are other “minor varieties” of the Brown stamp of interest to collectors. For example, my RS37 on experimental silk paper has a prominent preprinting horizontal paper fold. It is nearly complete, extending from the right margin of the stamp through the central vignette at the level of Washington’s head, and terminating in the facsimile signature in the region between the “r” and the “o” in Brown. Another minor variety I have seen is an RS37a with a stitch watermark.

This concludes Part One of my study of the Frederick Brown firm. In Part Two, I shall consider the illegal facsimile reproductions of the Brown private die stamps that appeared while the tax law was still in effect, from the 1870s to the early 1880s.

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Myron Hyman, 1944–2003

Myron Hyman died in September after a battle with cancer. He had retired from his fulltime job with New York City just two years ago. Myron started collecting and selling stamps with his dad when he was a teenager. His special collecting interests were booklet panes, savings stamps, official seals and international reply coupons. He ran a small mail order business in U. S. booklet panes for many years. His booklet pane interest intersected revenues in the form of the 1933 tax exempt potatoes stamps, which were produced in booklet format.

Myron wrote many articles on these topics in the philatelic press, most recently in *The United States Specialist*. He was quick to share his knowledge with other collectors and frequently brought items to show at the New York ARA Chapter meetings. Myron was a member of the New York ARA Chapter for as long as I can remember and was a regular at our meetings and at the dinner that some members share before the meeting. He was a good, kind man and a fine collector. We'll all miss him.

Terence Hines, ARA

Literature in review

The Revenue and Fiscal Stamps of Sudan, by Jeri Cooper, 12 + viii pages, A4, card cover, stapled, illustrated, unpriced catalog. Published and available from Clive Akerman (Bell Hill Cottage, Bell Hill, Central Lydbrook, Royal Forest of Dean, Glos. GL17 9SA, U.K.) for £2 or US\$4 postpaid. It should also be available from Eric Jackson and Don Reuter.

This publication bounced around until it landed in the lap of Clive Akerman, editor of *Revenue Journal of Great Britain*, who has published it as a "book(let?)" as the author wished it not appear in the *Journal*. Akerman has not treated it as a stepchild.

Although small, its production is every bit as careful and attractive as his series of Argentine catalogs, or for that matter, as the *Journal*.

The catalog covers the period of 1927 through the present. All face varieties are illustrated as are many stamps used on documents. The unpriced catalog listings are in a format understood by all philatelists. The only background is provided in a short preface and introduction. The book is short but there are not that many stamps. Most importantly this represents yet another country for which we have a revenue stamp catalog.

Kenneth Trettin

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I thank Jonathan Bulkley, Joseph J. Direso, Jr. (General Manager of the Laurel Hill Cemetery Co.), Donald Green, Eric Jackson and Michael J. Morrissey for their advice and assistance.

I am particularly indebted to Mrs. Patricia (Brown) Wells, great granddaughter of Frederick Brown and granddaughter of Frederick Brown, Jr., for the most helpful information she gave me from the Brown family's archives.

Haiti's Obligation Peligre stamp the Peligre Dam tax

by Gerald L. Boarino, ARA

For some who have experienced Haiti first-hand, the 1950s marked something akin to its golden years. The country was being mapped by the U.S. Geodetics Society, roads were being built, tourism was on the ascendancy, and more than 20 million dollars had been received from the U.S. Point Four Program, plus international banks and the United Nations to build a hydroelectric dam on the country's only major river, the Artibonite. The dam was completed in 1956 at a

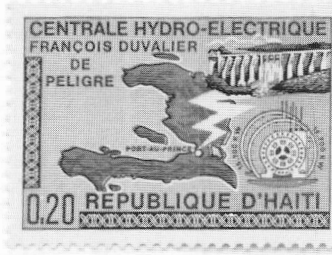


Figure 1. The Peligre Dam as depicted on Scott 637.

height and width of 225 feet and 1075 feet, respectively. The project's goal was to generate enough water to irrigate the rich Artibonite Valley, Haiti's breadbasket, and to provide enough electricity for the country, especially the Port-au-Prince area. Most of these improvements were effected during the tenure of President Paul Magloire (1950–1956).



Figure 2. Postal tax stamp RA39.

In the 1960s, with President-for-Life Dr. François Duvalier (1957–1971) in power, dam-related problems began to mount. Because of drought, irrigation was stymied, as was the production of electrical power. Added to this were the malfunctioning turbines that were victims of constant silting and lack of maintenance. Duvalier devised several schemes to raise money needed for the dam's maintenance. One was the creation of a quarterly lottery that was inaugurated after September 1963. Another, postal tax stamps (see Scott RA38–39, 46 and RAC19 and 23). Too, hotel guests were charged an “energy tax.” And, finally, there was the decree signed by the president on July 20, 1968, that presumably provided for the creation of a



Figure 3. 5-gourde surcharge and Obligation Peligre on 0,05 Timbre Mobile.

special 5-gourde stamp.

This 5-gourde fiscal was to be applied to all permits, franchises, authorizations and the like emanating from the Ministry of Commerce and Industry. While this writer has never seen a specific stamp issued as the Obligation Peligre fiscal, he has observed three adhesives that have been overprinted with the legend, Obligation Peligre. Two of these are converted revenue stamps; the other, a postage stamp thus overprinted.

The first revenue stamp illustrated following is the converted 0,05 gourdes (in green) Timbre Mobile.

The second of this category, the 5-gourde CCAI fiscal that was issued to raise monies



Figure 4. Obligation Peligre overprinted on CCAI fiscal.

for the construction of the international airport at Port-au-Prince. This fiscal appeared shortly after October 20, 1960.

Finally, there is the postal issue as reported by Peter C. Jeannopoulos in his study, “Topical Haiti Revenues” (*American Philatelist* 1999 February: 168). The converted stamp is Scott C355. The article indicates this fiscal as having been used on document on March 4, 1970. As the writer does not have an example in his collection, it is not shown.

As to the status of the dam today, little has changed other than the demand for power keeps soaring. For anyone living in Port-au-Prince without a generator backup, life consists of annoying daily brownouts that last for several hours. Fortunately, attempts are made to rotate areas affected by brownouts so that the same area of the city is not impacted daily. To be sure, hotels, hospitals, government offices, individuals etc. with the means avail themselves of a generator.

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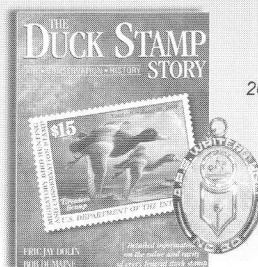
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Secretary's Report

[Editor's note: Following the resignation of our Secretary, we have had a volunteer come forward and offer her services in this important society position. Georgette P. Cornio, of 12803 Windbrook Dr, Clinton MD 20735 has been approved by the ARA Board of Directors as our new Secretary. We do thank her for her willingness to assist us in the position.]

Applications for Membership

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

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BILLINGS, ERIK 6818. Box 202, Marion KS 66861. Scandinavia, United States, US-Literature, US-Possessions.

COHEN, ALAN E 6816. Box 929, New York NY 10025. Proposed By Martin Richardson 1507.

DAVENPORT, ROBERT E 6812. 155 Concho Drive, Fremont CA 94539. Proposed By Martin Richardson. Canada, US-Scott Listed, US-Stamps on Documents.

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SCHAUB, TERRY 6809. 112 East Felton, Lemay MO 63125-2101. Proposed By Ronald McVay 4936. US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards.

ZHISS, GENE 6811. 6808 Cameron Glen Drive, Charlotte NC 28210. Proposed By Martin Richardson. Canada-Federal, Canada-Provinceals, US-Beer, US-narcotic, US-Scott Listed, US-Wines.

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Address Changes

ANDERSON, DONALD 81. Box 8213, St Paul MN 55108.

BARKER, ROBERT E 5075. Box 1209, Jasper GA 30143.

BOWMAN, JOHN D 3122. 232 Leaf Ln, Alabaster AL 35007-3705.

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CRANMER, MARK 5059. 451 Gardendale Rd, Encinitas CA 92024-1948.

CZYL, JAMES C 1170. 5643 B W 1000 North Road, Kannkakee IL 60901.

DENISON, JOHN C 5132. 700 John Ringling Blvd #701, Sarasota FL 34236-1504.

FOWLER, CAMPBELL F 1914. 3424 3rd Ave S, Great Falls MT 59405-3519.

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HANSEN, MILLICENT R 2552. 6762 Borges St, Corona CA 92880-8990.

HAZDOVAC, PETER H 2274. 1142 Divisadero St, Pacific Grove CA 93950-5207.

HUNNELL, WILLIAM W 2804. 127 Woodmere Ct, Williamsburg VA 23185.

JOURAVLEV, IGOR 5203. Box 163, LT-2000 Vilnius, Lithuania-Lietuva.

MIKESKA, MARVIN 5756. 1307 Inverness St, Longview TX 75601-3548.

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ROBINSON, FRED W 5703. 300 E Main St, Thorntown IN 46071-1126.

RUSS, CHARLES 2083. Box 770249, Woodside NY 11377-0249.

STANTON, JAMES 5789. Box 246, Hutchinson MN 55350-0246.

WILDE, JAMES A JR 4026. 507 Madison Blvd, Freedom PA 15042.

President's Letter

We have a new Secretary, Georgette Cornio of Maryland. Please check the masthead for contact information. A big thank you to Mike McBride who did a fine job in this position for the past two years.

Dues notices for 2004 will be in the mail shortly. Please make your payment promptly upon receipt. It will make the job much easier for our new Secretary.

Our hobby is alive and well. Revenue exhibits at the international level are achieving high marks. Auction realisations for significant revenue items are very strong. The American Philatelic Society, of which the American Revenue Association is a chapter, is tackling a thorny subject—fakes and forgeries. While I disagree with the currently proposed solution, the current board's activity bodes well for the future of the hobby.

Three ARA members from the U.S. won gold medals at the Bangkok 2003 international stamp exhibition. Don Green took a large gold with his exhibit of *Patent Medicine Companies of the Civil War Era*. Ron Leshner won a gold medal with his *The Two Cent Revenue Stamped Paper of the U.S., 1865–1883* and Peter Iber a gold medal with his *Revenue Stamps of Thailand*. Congratulations to all.

The market for U.S. revenue stamps is very active. Robert A. Siegel Auction Galleries sold the Thomas Kingsley collection at auction last month and prices were very strong. A few examples (hammer prices excluding the 10% buyers premium): R2a extremely fine gem, \$4,750; R133TC master die proof in black, \$12,500; RB10a mint, extremely fine, \$23,000; the Jock & Wildner match stamp fraud, \$8,000. The entire sale,

with images and prices realized can be viewed on the Siegel website, <www.siegelauctions.com>.

The American Philatelic Society Board of Directors recently passed a resolution regarding fakes, forgeries, counterfeits, imitations and reproductions of stamps. Basically, they said that any of these items that are offered through the APS Sales Division must be marked on the front or back in indelible ink. I have many problems with this policy. Many of these items are highly collectable and valued at more than the stamps they are imitating, the Sperati forgeries being just one notable example. Items that were intended to fool either the stamp collector or the government have been with us almost since the dawn of philately; we have survived just fine without marking them. Many of these items are open to interpretation and it would be a travesty if a genuine stamp were marked as a forgery because the person marking the stamp was not qualified to do so. Additionally, there have been occasions when scholarly opinion has changed over the history of the hobby. What one generation thought was a forgery another generation has shown is genuine and vice versa. Finally, it is just a dumbing down of philately. These items do not cause problems among knowledgeable philatelists. The key is knowledge and the resources are available to anyone who wants to make use of them. I urge the APS Board to reconsider its position on fakes and forgeries to emphasize knowledge, resources, and truth in advertising rather than branding.

Eric Jackson

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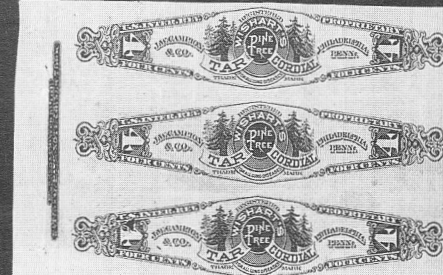
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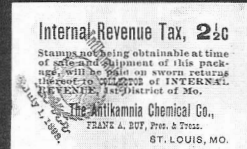
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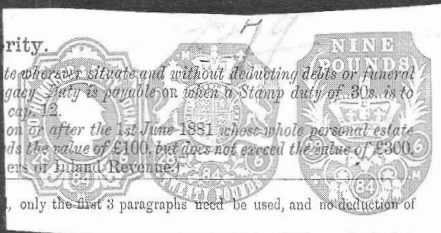
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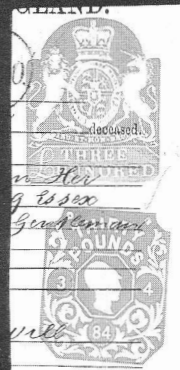
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All stamps are in used condition unless noted as mint.

UNITED STATES - Scott Catalogue Numbers

1	General Revenue Essays 41-A 2c blue, F-VF hole in center from percussion cap, small tear PHOTO	--
2	First Issue Revenue Essays ES 57-A ULCM single, VF PH	--
3	First Issue Revenue Stamps R7a vertical strip of four, VF tiny margin tear between first and second stamps PH	90.00
4	R14c on CDV of a man sitting at a table, Bogardus Photographer, New York imprint and cancel, F-VF	40.00+
5	R15c on CDV of mans head, stamp tied by Park & Van Pelt, Cumberland, Md., h/s, VF	--
6	R18c on CDV of bust of woman, imprint of Kellogg Brothers, Hartford, Conn. VF	--
7	R24c on Parish of Concordia, Louisiana, \$100 bond, VF	--
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9	R46a block of four, F-VF creases, small faults PHOTO	600.00
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16	R98a horiz. strip of three, F creases and sealed tears PH540.00	
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23	RF24a mint, F-VF PHOTO	175.00
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25	Revenue Stamped Paper RN-C2 Burlington, Vt. Merchants National Bank draft. 1871. VF	12.00
26	RN-G3 Stevens Point, Wis. H. D. McCulloch, Banker, check. 1876. F irregular at left	100.00
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29	RN-P5 New York. N.Y. Chicago, Rock Island and Pacific Rail Road Co. agreement. 1866. VF	40.00
30	RN-Q1 United States Express Co. stock certificate. 1873. F wrinkles and margin faults	150.00
31	Private Die Match Stamps RO11b F creases and thins PHOTO	110.00
32	RO13a F small thin, perf faults PHOTO	4,000.00
33	RO60a F short perf, corner crease PHOTO	275.00
34	RO80P1 BEP die proof, india die sunk on 150x230mm card, VF bit on toning on card	300.00
35	RO102a F thin spot, short perf PHOTO	140.00
36	RO120d F-VF PHOTO	100.00
37	RO126P1 BEP die proof on india, 58x64mm, pencil #110 at LR, VF mounted on Joyce album page PHOTO	175.00
38	RO171P1 on india paper, stamp size, VF thin spot	175.00
39	RO181b F-VF	45.00
40	Private Die Medicine Stamps RS1P3 VF light crease PH	--
41	RS4b VF light crease PHOTO	50.00
42	RS14d mint, F-VF PHOTO	75.00
43	RS34b F-VF thin spots, light crease PHOTO	125.00
44	RS36b F-VF PHOTO	65.00
45	RS47d vertical strip of three, LSM with obliterated NBNC imprint, F-VF light staining, small faults including hole in one stamp PHOTO	1,125.00
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47	RS73TC1 trial color die proof in black, trimmed to design, F-VF light crease PHOTO	500.00
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56	RS184d F-VF thin	27.50

57	RS191a F-VF light creases PHOTO	350.00
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62	Private Die Perfume Stamps RT11c F-VF small thin, light creases	70.00
63	Firearms Transfer Tax RY6 used on transfer and registration document for a 9mm suppressor, VF	140.00
64	RY8 used on transfer and registration document for a machine gun, VF short perf	100.00

GREAT BRITAIN

The Samuel B. Frank Collection of Impressed Duty Stamps

Samuel B. Frank, along with Josef Schonfeld, William A. Barber, and A. Frank Brown, authored several editions of *The Impressed Duty Stamps of Great Britain*. The latest edition was published in 1998. The following ninety-six lots comprise the General Duty stamps from the Frank collection. His collections of Special Duty stamps and documents will be offered in later auctions. These lots are by denomination, however, many lots also contain stamps of other denominations because of the manner in which they were used and cut out from the document. Also, this was a study collection and the lots contain duplicates. Sample images of the lots are available on our website. If you have any questions, please contact us.

65	1d, over 3,000 stamps, nice variety with duplication, includes a few small size documents, generally VF	--
66	2d, over 750 stamps, includes about 50 small documents, VF--	--
67	3d, over 400 stamps, nice variety, VF	--
68	4d, 31 stamps, VF	--
69	5d, 16 stamps, VF	--
70	6d, over 1500 stamps, nice variety, mostly VF	--
71	7d, 12 stamps, VF	--
72	8d, 37 stamps, nice variety, VF	--
73	9d, 108 stamps, nice variety, mostly VF	--
74	10d, 9 stamps, VF	--
75	1s, over 500 stamps, nice variety, mostly VF	--
76	1s 3d, 112 stamps, nice variety, mostly VF	--
77	1s 4d, 3 stamps, VF	--
78	1s 6d, 198 stamps including a few documents, F-VF	--
79	1s 9d, 23 stamps, VF	--
80	2s, 336 stamps including a few documents, VF	--
81	2s 3d, 42 stamps, VF	--
82	2s 4d, #4462, VF	--
83	2s 6d, 530 stamps, nice variety, VF	--
84	2s 8d, #4603, VF	--
85	3s, 102 stamps including a few documents, VF	--
86	3s 6d, 24 stamps including 14 on full documents, F-VF	--
87	3s 9d, 33 stamps, nice variety, VF	--
88	4s, 110 stamps, one document, nice variety, mostly VF	--
89	4s 6d, 23 stamps including 8 on full documents, F-VF	--
90	4s 9d, 2 different, #4821 & 4822, VF	--
91	5s, over 675 stamps, nice variety, mostly VF	--
92	6s, 71 stamps plus one document, VF	--
93	6s 3d, 17 stamps, VF	--
94	7s, 6 stamps, F-VF	--
95	7s 6d, 230 stamps, nice variety, mostly VF	--
96	8s, 16 stamps, VF	--
97	8s 6d, #5191, sharp strike on an unused draft, VF creases	--
98	9s, 22 stamps, VF	--
99	10s, 552 stamp, nice variety, VF	--
100	10s 6d, #5371 pair, 5372 with 5938 on piece, F-VF	--
101	11s 6d, #5402, F-VF crease	--
102	12s 6d, 80 stamps, nice variety, VF	--
103	15s, 194 stamps, nice variety, VF	--
104	17s 6d, 69 stamps, nice variety, mostly VF	--
105	£1, 474 stamps, nice variety, VF	--
106	£1 2s 6d, 57 stamps, nice variety, VF	--
107	£1 5s, 205 stamps, nice variety, VF	--
108	£1 7s 6d, 29 stamps, VF	--
109	£1 10s, 186 stamps, mostly VF	--
110	£1 12s 6d, #5945 and 5947, VF	--
111	£1 15s, 161 stamps, nice variety, VF	--
112	£1 17s 6d, 12 stamps, VF	--
113	£2, 238 stamps, nice variety, mostly VF	--
114	£2 5s, 52 stamps, VF	--
115	£2 10s, 134 stamps, nice variety, mostly VF	--
116	£2 15s, 38 stamps, VF	--
117	£3, 172 stamps, nice variety, VF	--
118	£3 5s, #6432, F-VF small faults	--
119	£3 10s, 87 stamps, VF	--
120	£3 15s, #6476 in vermilion & blue, with 4 other stamps, VF	--

121	£4, 92 stamps, nice variety, VF	--
122	£4 10s, 26 stamps, VF	--
123	£5, 115 stamps, nice variety, mostly VF	--
124	£5 10s, 40 stamps, mostly VF	--
125	£6, 53 stamps, VF	--
126	£6 10s, 18 stamps, VF	--
127	£7, 24 stamps, VF	--
128	£7 10s, 19 stamps, F-VF	--
129	£8, 27 stamps, VF	--
130	£8 10s, 9 stamps, VF	--
131	£9, 52 stamps, VF	--
132	£9 10s, 4 stamps, F-VF	--
133	£10, 128 stamps, nice variety, mostly VF	--
134	£12, 43 stamps, mostly VF	--
135	£15, 47 stamps, mostly VF	--
136	£20, 49 stamps, F-VF	--
137	£25, 31 stamps, mostly VF	--
138	£30, 42 stamps, mostly VF	--
139	£35, three stamps, #7152 in a pair with 6370, and 7155, VF	--
140	£40, 21 stamps, F-VF	--
141	£45, 12 stamps, mostly VF	--
142	£50, 37 stamps, mostly VF	--
143	£60, #7251 pair with £1 5s, and 7252, VF	--
144	£65, #7264, F stained	--
145	£70, #7271 and 7273, both VF	--
146	£75, #7276 three examples, VF	--
147	£80, #7290 and 7292, both VF	--
148	£85, #7295 pair with £95, #7305, VF	--
149	£90, #7303, VF	--
150	£95, #7305 pair with £1, #5623, VF	--
151	£100, 9 stamps, F-VF	--
152	£120, 8 stamps, VF	--
153	£150, 6 stamps, VF	--
154	£200, 12 stamps, VF	--
155	£250, #7381, 7382 with 7045 and 6875, and 7385 with 5284, VF PHOTO	--
156	£300, #7391 with 7129 and 6374; also 7396, VF PHOTO	--
157	£350, #7406, VF	--
158	£400, #7417, VF	--
159	£500, #7426, VF	--
160	£600, #7435, VF crease	--
161	Decimal Issues, 5p-£2.50, 240 stamps, VF	--
162	Justice Room five different, F	£23.50
163	Mayor's Court eleven different, F	£65.00
164	Northampton seven different, F-VF	£33.00
165	Southampton five different, F-VF few tone spots	£13.00
166	Purchase Tax Apparel Scheme complete sheet with five coupons, VF light creases	--
167	National Philatelic War Fund 1916, unused, F-VF	--

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168	GIBRALTAR Stamp Duty 1 VF	£10.00
169	2 VF tiny stain	£10.00
170	4 F	£15.00
171	6 VF short perf	£20.00
172	10 F-VF	£10.00
173	11 F-VF	£10.00
174	12 VF	£20.00
175	HONG KONG Bill of Exchange 123 VF short perf	£10.00
176	133 VF few short perfs	£10.00
177	182 F-VF	£10.00
178	247 VF	£10.00
179	Contract Note 2B F-VF	£10.00
180	3B F-VF	£10.00
181	4B VF	£10.00
182	54 VF few short perfs	£10.00
183	66 VF	£10.00
184	69 F	£15.00
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193	127 VF PHOTO	£35.00
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195	166 VF	£10.00
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199	179 VF thin PHOTO	£50.00
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211	4A Third of Exchange, F	£15.00
212	Revenue 9 F small faults	£15.00
213	11 mint, F	£10.00
214	17 VF	£15.00
215	22 F-VF short perf PHOTO	£35.00
216	SWAZILAND Revenue 26 F-VF PHOTO	£75.00
217	27 F-VF tone spots PHOTO	£35.00
218	28 F-VF tone spots PHOTO	£35.00
219	29 VF short perf PHOTO	£50.00
220	unlisted SWAZILAND in condensed capitals on Transvaal 1/, VF light toning PHOTO	--
221	35 VF PHOTO	£25.00
222	42 F-VF	£15.00
223	42 block of four, F-VF PHOTO	£60.00
224	74 F-VF small faults including nick in top margin	£50.00

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Wanted: Playing Card 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, Tuscon AZ 85737. *1728*

Monaco 1925 Sell Police of Casino. Many rare revenue stamps. New ARA 5797. Andreas Tsagatakis, 20, Rue Elisee Reclus, F-42000 St Etienne, France. *1729*

Buy/Sell/Trade: especially any plate #s, blocks (mint and used from R159 thru RZs), and strips of 4 (\$30 thru \$10,000 denominations). I look forward to hearing from you! <Swittig@mchsi.com> Stephen Wittig, Box 2742, Springfield MO 65801 *1730*

Wanted: U.S. cinderellas, express / parcel / railroad labels / stamps; playing card pack seals; tobacco / cigarette "in lieu" of tax labels; others. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043. *1731*

Wanted: Postal Notes and Postal Orders. Any country. Buy, Sell, Exchange. What can you offer me? Thank you. Jack Harwood, Box 32015 Midtown Station, Sarasota FL 34239. Email <jharwood@attglobal.net>. *1732*

Need Scott design R22 revenues (R, RC, RD, RG, RH, RJ, RJA) on document for exhibit. Also SF used singles. Email <ddd@apci.net> for want list. Don Woodworth, 1104 Timber Run, O'Fallon, IL 62269-3127. *1733*

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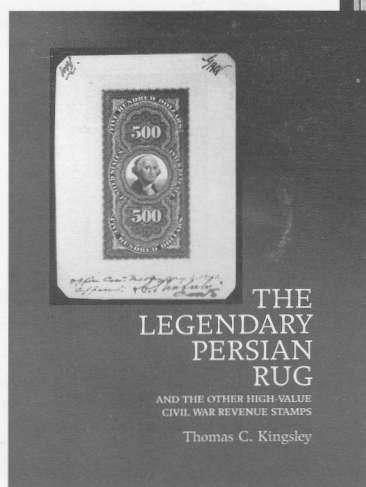
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