



The American Revenuer

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PPrivate revenue stamps; well, almost.
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♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

NOVEMBER-DECEMBER 2005

Volume 59, Number 6
Whole Number 556

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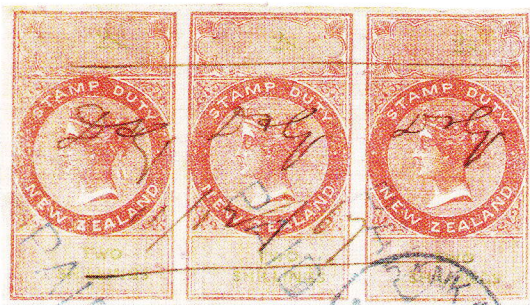
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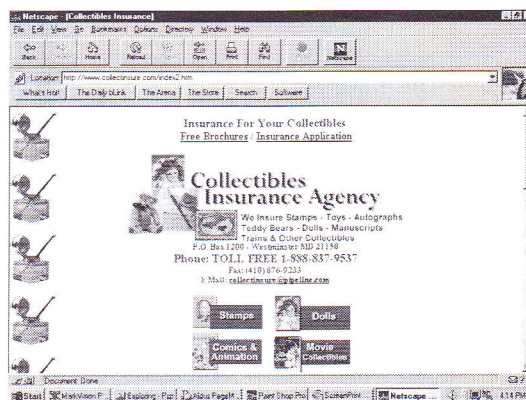
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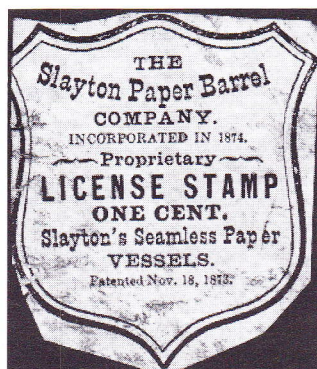
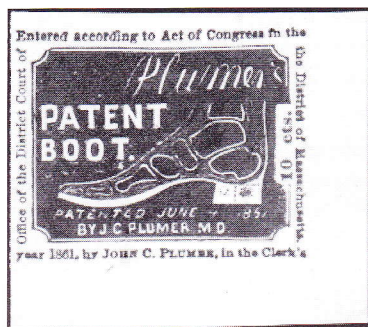
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Upon proper payment

license and royalty stamps



those reviews named above. The most complete listing of these stamps (over 250 varieties) is in one of Springer's Handbooks (1973), a work long out of print.

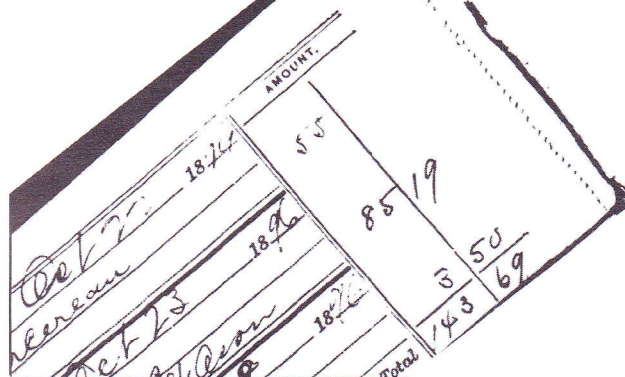
License and royalty stamps were true fee-paid issues, used by private companies in this country, chiefly between 1860 and 1890. Like the Consular Service Fee stamps (Scott RKs), they were evidence of monies paid. The consular fee stamps were a federal issue, however, produced by the Bureau of Engraving and Printing and used to receipt fees paid

License and royalty stamps for boots and paper barrels. (Courtesy Eric Jackson)

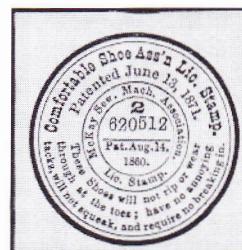
by W. H. Waggoner, ARA

Among stamp collectors, license and royalty stamps have to be one of the least-known specialty fields. Even the pertinent literature is sparse. Holcombe's article (1944) that dealt only with the license stamps associated with the shoe industry, first appeared 60 years ago. Sloane (1951) wrote about his small collection of license stamps (he called them "near-stamps") in a column published in 1951. Hoffman's brief 1977 review of an earlier listing is, itself, nearly 30 years old. Riley's handbook (1997) includes only

A J. C. Hall royalty stamp used on the cover of a book of bank checks.



for services performed by a branch of the U.S. government. In the case of license stamps, money was paid to the owners of certain properties by those permitted to exploit and use them; i.e., users' fees. They were not government issues and no federal tax was involved. Commonly, the property was a patent to an invention or process (a so-called intellectual property) that granted the exclusive right to produce, use and sell that development to the patentee, who could then dispose of his patent in any manner he chose. Even today, a patent often is licensed to someone



Royalty stamps for potash, brooms and shoes. (Courtesy Eric Jackson)

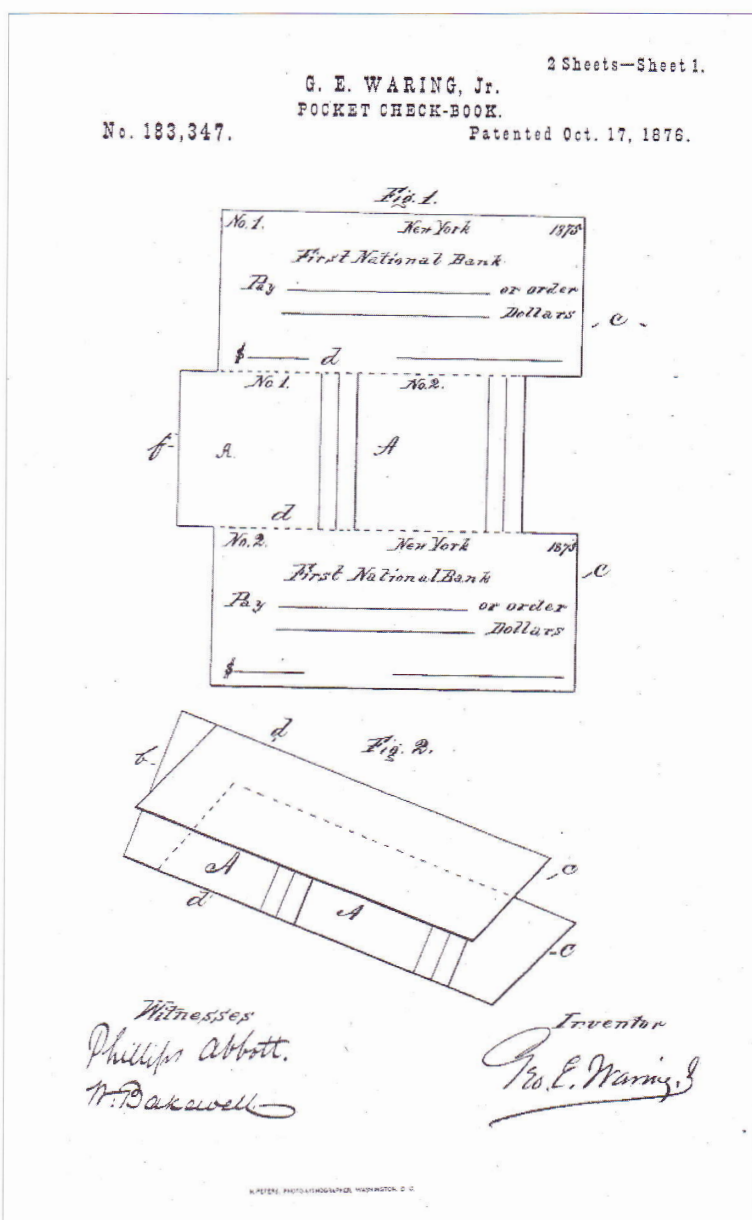
(consigned to) for an agreed-upon fee. (Popular usage generally reserves the term royalty for the payment made to the author of a written work by a publisher. However, a recent issue of *The Federal Register* (2004) notes that "The Federal Government's patent rights to...[a certain] invention are assigned to the United States of America...[and] it is in the public interest... to license this invention [which]...will be royalty-bearing." This usage is consistent with the definition given in *Black's Law Dictionary* (Garner, 1999) as "a payment made to an author or inventor for each copy of a work or article sold under a copyright or patent."

A quick perusal of Springer's listing reveals an interesting assortment of companies that used license stamps. In addition to shoe and boot manufacturers, one finds a broom company, a maker of match boxes, a producer of paper collars and a chemical company. Individual stamps came in various shapes, sizes and colors, are known both perforated and imperforate, nondenominated and denominated, and commonly were printed on paper. Shown here are five such stamps: John C. Plumer's Patent Boots, Slayton Paper Barrel Company's seamless paper vessels (facing page), Pennsylvania Salt Manufacturing Company's potash, Crandal Elastic Broom Company and the Comfortable Shoe Association's license stamp (above). Because they often were affixed to products intended for daily use, it is surprising that any survived. Thus it was most unusual to find a few years ago, a dozen different lots of license stamps in an auction catalog (Petersen, 1999). And it was downright astonishing to find one of the stamps "on cover" as I did more recently in a store selling old books and small collectables.

As can be seen in the illustration on the opposite page, the term on cover is especially apt in this case for the stamp is affixed to the

inside of the back cover of a small leather-bound book containing the records of a nineteenth century checking-account. The individual pages are approximately 7 x 17 cm,

The G. E. Waring, Jr. patent for pocket check books.



about the size of a modern, end-stub, check-book. Bound together at the left end, double-sided pages 1, 5, 9 etc., provided spaces for recording the details of as many as six deposits on the front, and data on three checks on the back. These pages are not perforated. Each record sheet was followed initially by three blank checks, also bound-in, but perforated for easy removal. All checks had been removed from this book before I acquired it. The last record page indicates that originally there were 48 checks, all of which had been used between January 2 and November 9, 1896, to pay ordinary household bills, church and YMCA dues, or to get cash. The account

Patent drawing for the H. H. Norrington check book.



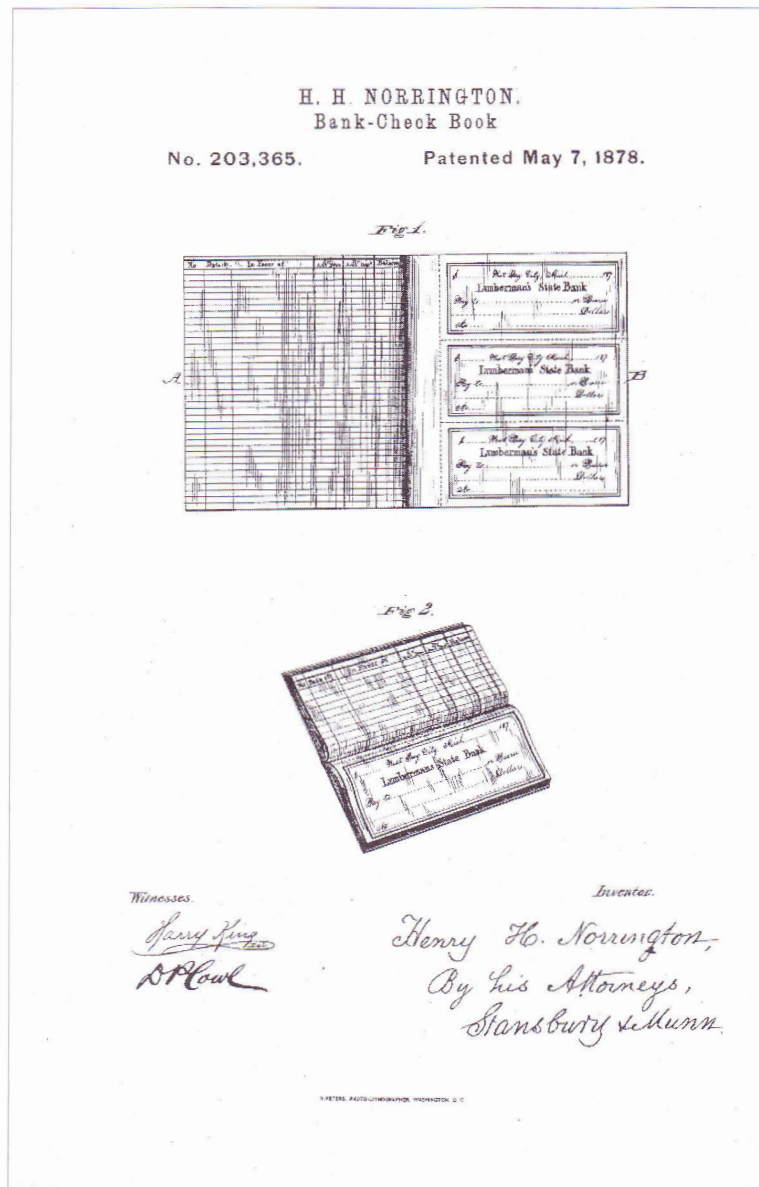
The J. C. Hall stamp used on the check book cover illustrated on the previous page. This was listed by Springer as Type IV but not illustrated. (Courtesy Eric Jackson)

began the year with a balance of \$1,165.80 and contained \$1,289.45 eleven months later.

Neither the account holder's name nor that of his bank is given anywhere. When I discovered check #1—written for \$155.28 for “mortgage interest”—was payable to the Monroe County Savings Bank, I hoped that this might narrow the area in which the unknown checkwriter had lived. But then I found that 17 states have Monroe Counties! Likewise, check #28, payable to the Rock City Hospital for “ambulance” service, looked promising but led nowhere because I could not locate such a hospital.

I was more fortunate with the stamp which is included in Springer's compilation (1973). Listed under the heading: “J. C. HALL/Seven Patents, 1876 to 1885,” my stamp is classed as Type IV, but not pictured. On this stamp, and on other types of both J. C. Hall and J. C. Hall & Co. issues, this individual is identified as “Jennison C. Hall, Sole Agent of Patents, Providence, R.I.”

In addition to other information, my example bears a serial number (114129 in red on a black-and-white stamp) and a text that described the use of this royalty stamp as follows: “All Books covered by these Patents must bear a Royalty Stamp (One Stamp for each 50 checks or less or each 100 Blanks or less other than checks)” and the facsimile signature of J. C. Hall. This explains why this book (remember the 48 blank checks) had one royalty stamp. Immediately below this statement is a tablet listing the names of three men identified as the “Owners of Patents.” Information about the patents is given



in the block at the left side of the stamp.

The first patentee listed is George E. Waring, Jr. of Newport, Rhode Island. He had been granted letter patent 183,347 on October 17, 1876, (reissued as 8,199 on April 23, 1878) for an "Improvement in Pocket Check-Books." The specifications (Waring, 1876) reveal a compact book of convenient size which he claimed offered "a combination, in a check-book; of checks and stubpieces of substantially the same size, so united that two checks lie between every two stubpieces. . . which. . . alone [are] attached to the back of the book"

The second inventor named, Henry H. Norrington, of West Bay City, Michigan, had received letter patent 203,365 on May 7, 1878, for an "Improvement in Bank-Check Books" (Norrington, 1878). His specifications and drawings reveal a pocket-sized, stubless, check-book essentially identical to many of those currently in use in which the initial, double-sided, pages provide a "record-index" of the single-page checks that follow. The checks are perforated along the top; the record pages are attached to the book and provide sufficient ruled space to keep data on both checks written and deposits made.

Myron Campbell, of South Bend, Indiana, included among those named in the block on the left side of the stamp but not among the three named below Hall's signed statement, was the inventor of the letter patent 273,254, titled "Check-Book," granted on March 6, 1883 (Campbell, 1883). His specifications and drawings indicate a pocket check-book only little-different from that of Norrington, described above.

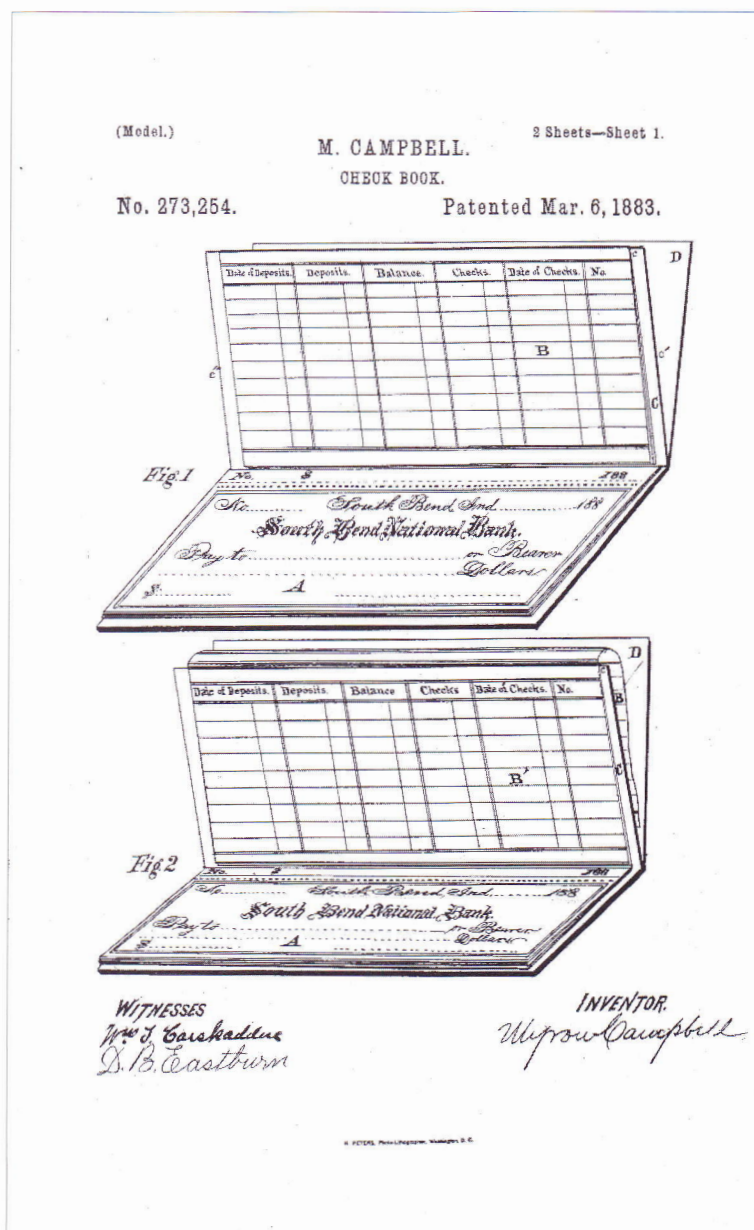
Nathan A. Gibbs, of Norwich, Connecticut, was the second patentee listed on the left but omitted at the bottom. His letter patent, 281,682 (Gibbs, 1883), also entitled simply "CheckBook," had been granted on July 24, 1883, for "certain new and useful Improvements in CheckBooks."

Similar in design to the two inventions described immediately above, Gibbs' book consisted of an outer backing scored to be folded into three equal-sized panels. To the inside of one of the end panels, a series of blank checks—perforated across the tops—was attached. "At the hinged junction of the (2nd and 3rd) panels, is secured the folded edge of a package of (double-sided) record-leaves."

I have not examined the June 23, 1885,

patent attributed to Hall, but I now know enough about the man to explain his connection with my royalty stamp. The 1880 Federal Census listed Jennison C. Hall as a "blank book manufacturer." The Providence, Rhode Island, city directory for 1880 included a listing for "Jennison C. Hall & Co., manufacturing stationers, at 62 Weybosset St." Elsewhere in that Directory, an ad publicized "J. C. Hall & Co., Printers, Lithographers and sole manufacturers of Sisson's Patent Magic Binders, Patent Pocket Check and Telegraph Books, Salesman's Order Books, & etc. 62 Weybosset Street, Provi-

M. Campbell's patent drawing for his check book.



dence, RI.” (Despite the fact that the word “patent” is mentioned twice in this ad, nothing is said about Hall being a “patent agent,” sole or otherwise.) But if Hall was the manufacturer of a “Patent Pocket Check Book,” it’s not surprising that he would be connected to license stamps. I also wondered if “Sisson’s Patent Magic Binders” were associated with license stamps, but I have not discovered any. Both the invention and the inventor turned out to be interesting, however, and warrant comment.

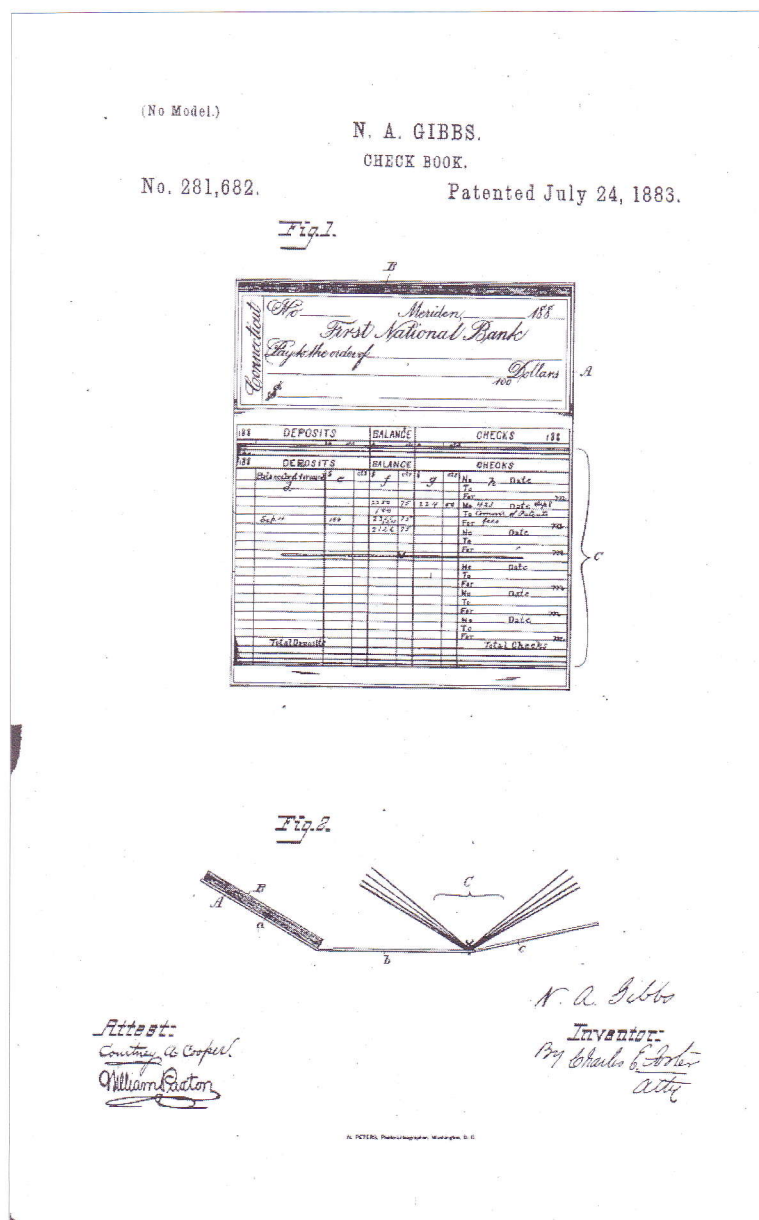
Check book as
patented by N.
A. Gibbs.

The device advertised under this extravagant title was the subject of letter patent 23,506, awarded April 5, 1859, to Henry T.

Sisson of Providence, Rhode Island. (Sisson, 1859). Termed a “Portfolio” by the inventor, it would be readily recognized today as a loose-leaf ring binder. Sisson’s invention has been cited (Early Office Museum, 2005) as the first such binder to be patented.

Civil War buffs will recognize the name of the patentee, Henry Tillinghast Sisson, as that of a well-known Union Army officer. Born August 20, 1831, Sisson lived much of his life in Little Compton, Rhode Island. Twice married, he fathered four children. In the 1850s, he lived in Providence where he was engaged in a variety of mercantile pursuits. (So far as I can determine, he had no direct connection with the Hall company, although there must have been an agreement between them regarding the manufacture of the binder.) He started his military career (1861) by joining the 1st Rhode Island Detached Militia, commissioned as Paymaster with the rank of Lieutenant At that time, this regiment was commanded by Colonel (later, General) Burnside. He took part in the First Battle of Bull Run and was subsequently appointed Captain (1861), and then Major (1862), in various artillery units. Promoted (1862) to Colonel and given command of the 5th Rhode Island Heavy Artillery; Colonel Sisson led the amphibious expeditionary force that captured New Bern and raised the Confederate siege of Washington, North Carolina, relieving General Foster. He was honorably discharged on October 5, 1864. Following his release from service, he returned to Little Compton and pursued a career in Rhode Island politics, first as a State Assemblyman, then as a State Senator, finally serving as Lieutenant Governor, 1875–77. Henry Sisson died in 1909 or 1910, was buried in Union Cemetery in his home town.

Hall was listed as residing in a “house at 228 Fountain Street” in 1880. A genealogy record I stumbled across revealed that Hall had married Elizabeth Arnold Spicer (August 30, 1843–April 13, 1885) on June 1, 1870, but gave no other details. My Rhode Island correspondent (Poulos, 2004) confirmed the address of their residence, the date of Elizabeth Hall’s death, and added that the death of their daughter, Mary, occurred there on May 4, 1886. Providence’s records failed to yield an obituary for Jennison, however, but did note that after



1889, he no longer lived on Fountain Street. No other family members were mentioned. His business continued to be cited, however, under the new title: "J. C. Hall Engraving and Printing Co., Manufacturing Stationers, 62 Weybosset and San Francisco" (emphasis added).

Springer dated all the Hall stamps under the 1876 to 1885 time-span that covers the listed patent dates. He also noted a California printing company, and both the terms "Eastern and Western Territory" as being mentioned on some stamp varieties. So, what can we say about the stamps' production?

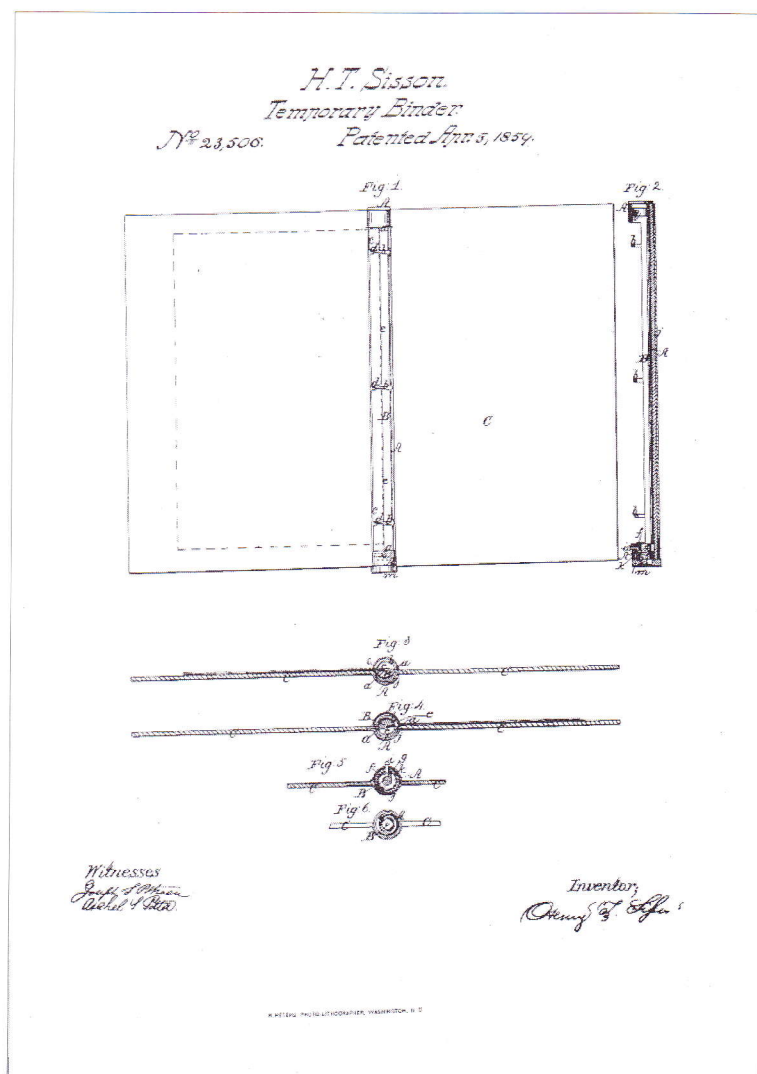
First, it should be noted "J. C. Hall" was never the company name, although that name does appear as a signature element on five of the eight stamp varieties listed. Second, Springer's Types I, II and IV "J. C. Hall" stamps were produced in that order. (If we believe the numbers of stamps given in their respective designs. Type III might also be placed somewhere in this sequence, but I have never seen this stamp and Springer's description is based only on the inclusion of the inscription by the San Francisco printer.) Third, the first "J. C. Hall" stamps were printed no earlier than the summer of 1885, following the granting of Hall's patent (recall, he's listed as one of the patent owners). Fourth, the Type III "J. C. Hall" stamp was printed in 1889 or later, following the first business listing in Providence to include a San Francisco branch.

"J. C. Hall & Co." was the business title used in Providence as early as 1880. Both Types I and II of the stamps catalogued under this title cite only Waring's reissued patent (8,199), however, that was dated April 23, 1878; thus, the earliest date they could be printed. Type III of the "& Co." stamps is the only one to include "Eastern Territory" in its title and to define its geographic location (by default, since "Western Territory" is defined). This also is the only variety to list but three patentees whose patents all were granted in the 1876-1878 time period. Finally, Type IV of the "& Co." stamps is a throwback similar to the "J. C. Hall" types. Its design does omit Gibbs' name and does not include the lower list of three patentees, but it does bear the same signature and "Sole Agent" elements.

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The patent drawing for H. T. Sisson's temporary binder.



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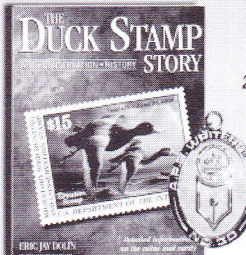
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Basel tramway weekly stamps

by Donn Lueck, ARA

Various cities abandoned the street car in the past century. It is a trend that can also be found in several countries. Autobusses and trolley-busses took over the service. There was no more need to tracks. Contrary to these doings, the Basel street cars are still a part of the city picture. In 1966 the ticket handling was taken over by automatic machines located at the stops. Hence, the conductor profession became a thing of the past and instead automatic machine specialists for taking care of ticket machines became a necessity. Due to the automatic machines, stamps were no longer issued to be put in booklets to show to the conductor.

Beginning in 1939 stamps were issued to pay for use of the tramway in the city of Basel for a week. The design of the first stamp (29 x 17.5 mm) is a lozenge with the word "WOCHE" in the center. There is a Bishop's Crozier in a shield in the upper corners and the word "BASLER" at the top and "STRASSENBAHNEN" at the bottom. The word woche is German for week. The inscription at the bottom changed to "VERKEHRSBETRIEBE" in 1946 (number 32). Each stamp was overprinted with the year date and a large number in the center to indicate

the number of the week. The stamps were stuck on pages in a booklet and would be shown to the conductor to show payment for that week. The author has a page in his collection with stamps for weeks number 5–8 for the year 1942. To the left of the stamp is printed "5./WOCHE/25-31.Jan/1942 to indicate the dates the fifth week.

A second design was first issued in 1940 with an oval in the center inscribed "BASLER/STRASSENBAHNEN" with the value in the center. There is a Bishop's Crozier in each corner. The different values were for use on different routes. Most issues may be found with numbers ranging from 1–52. However, the author has a 3.50 Fr. Value issued in 1954 with a "53" overprinted on it. These issues were perforated 11 (numbers 1–57), 11.25 (numbers 58–113), 10.5 (numbers 123, 128, 132) or rouletted (numbers 114–122, 124–127, 129–131). The stamps vary slightly in size of design: 29 x 17.5 mm (numbers 1–14), 28.5 x 17 mm (numbers 15–31), 27.5 x 16.5 mm (numbers 32–132).

Anyone with additional information about these Basel tramway stamps is invited to contact the author directly. You may contact Donn Lueck at Box 11582, Phoenix, AZ 85061 or by e-mail <donn3@earthlink.net>.



Type x



Type y

1	1939	no face value	(x)	green
2	1939	no face value	(x)	red
3	1940	2.50	(x)	green
4	1940	3.80	(x)	red
5	1940	4.80	(y)	yellow
6	1940	5.50	(y)	blue
7	1941	2.50	(x)	green
8	1941	3.80	(x)	red
9	1941	4.80	(y)	yellow
10	1941	5.50	(y)	blue
11	1942	2.50	(x)	green
12	1942	3.80	(x)	red

13	1942	4.80	(y)	yellow
14	1942	5.50	(y)	blue
15	1943	2.70	(x)	green
16	1943	4.00	(x)	red
17	1943	4.80	(y)	yellow
18	1943	5.00	(x)	yellow
19	1943	5.50	(y)	blue
20	1943	5.70	(x)	blue
21	1944	2.70	(x)	green
22	1944	4.00	(x)	red
23	1944	5.00	(x)	yellow-orange
24	1944	5.70	(x)	blue
25	1945	2.70	(x)	green
26	1945	4.00	(x)	red
27	1945	5.00	(x)	yellow-orange
28	1945	5.70	(x)	blue
29	1946	2.70	(x)	green
30	1946	4.00	(x)	red
31	1946	5.00	(x)	yellow-orange
32	1946	5.70	(x)	blue
33	1947	2.70	(x)	green

34	1947	4.00	(x)	red	89	1959	7.30	(x)	blue, red border
35	1947	5.00	(x)	yellow- orange	90	1960	4.00	(x)	green
36	1947	5.70	(x)	blue	91	1960	5.30	(x)	red
37	1948	3.- on 2.70	(x)	green(3.- black)	92	1960	6.50	(x)	yellow-orange
38	1948	4.40 on 4.-	(x)	red(4.40 black)	93	1960	7.30	(x)	blue, red border
39	1948	5.50 on 5.-	(x)	yellow-orange(5.50 black)	94	1961	4.00	(x)	green
40	1948	6.20 on 5.70	(x)	blue(6.20 black)	95	1961	5.30	(x)	red
41	1948	3.00	(x)	green	96	1961	6.50	(x)	yellow-orange
42	1948	4.40	(x)	red	97	1961	7.30	(x)	blue, red border
43	1948	5.50	(x)	yellow-orange	98	1962	5.50	(x)	red
44	1948	6.20	(x)	blue	99	1962	6.50	(x)	yellow-orange
45	1949	3.00	(x)	green	100	1962	7.50	(x)	blue, red border
46	1949	4.40	(x)	red	101	1963	5.50	(x)	red
47	1949	5.50	(x)	yellow-orange	102	1963	6.50	(x)	yellow-orange
48	1949	6.20	(x)	blue	103	1963	7.50	(x)	blue, red border
49	1950	3.00	(x)	green	104	1964	5.50	(x)	red
50	1950	4.40	(x)	red	105	1964	6.50	(x)	yellow-orange
51	1950	5.50	(x)	yellow-orange	106	1964	7.50	(x)	blue, red border
52	1950	6.20	(x)	blue	107	1965	5.00	(x)	green
53	1951	3.00	(x)	green	108	1965	5.50	(x)	red
54	1951	4.40	(x)	red	109	1965	6.50	(x)	yellow-orange
55	1951	5.50	(x)	yellow-orange	110	1965	7.50	(x)	blue, red border
56	1951	6.20	(x)	blue	111	1965	6.50 on 5.50	(x)	red
57	1951	6.20	(x)	blue, red border	112	1965	7.50 on 6.50	(x)	yellow-orange
58	1952	3.00	(x)	green	113	1965	8.50 on 7.50	(x)	blue, red border
59	1952	4.40	(x)	red	114	1965	3.50	(z)	lilac
60	1952	5.50	(x)	yellow-orange					
61	1952	6.20	(x)	blue, red border					
62	1953	3.50 on 3.-	(x)	green					
63	1953	5.- on 4.40	(x)	red					
64	1953	6.20 on 5.50	(x)	yellow-orange					
65	1953	7.- on 6.20	(x)	blue, red border					
66	1954	3.50	(x)	green					
67	1954	5.00	(x)	red					
68	1954	6.20	(x)	yellow-orange					
69	1954	7.00	(x)	blue, red border					
70	1955	3.50	(x)	green					
71	1955	5.00	(x)	red					
72	1955	6.20	(x)	yellow-orange					
73	1955	7.00	(x)	blue, red border					
74	1956	3.50	(x)	green					
75	1956	5.00	(x)	red					
76	1956	6.20	(x)	yellow-orange					
77	1956	7.00	(x)	blue, red border					
78	1957	3.50	(x)	green					
79	1957	5.00	(x)	red					
80	1957	6.20	(x)	yellow-orange					
81	1957	7.00	(x)	blue, red border					
82	1958	4.- on 3.50	(x)	green					
83	1958	5.30 on 5.-	(x)	red					
84	1958	6.50 on 6.20	(x)	yellow-orange					
85	1958	7.30 on 7.-	(x)	blue, red border					
86	1959	4.00	(x)	green					
87	1959	5.30	(x)	red					
88	1959	6.50	(x)	yellow-orange					



Type z

115	1965	4.50	(z)	brown
116	1966	5.00	(x)	green
117	1966	6.50	(x)	red
118	1966	7.50	(x)	yellow-orange
119	1966	8.50	(x)	blue, red border
120	1966	3.50	(z)	lilac
121	1966	4.50	(z)	brown
122	1967	5.00	(x)	green
123	1967	6.50	(x)	red
124	1967	7.50	(x)	yellow-orange
125	1967	8.50	(x)	blue, red border
126	1967	3.50	(z)	lilac
127	1967	4.50	(z)	brown
128	1968	5.00	(x)	green
129	1968	7.50	(x)	yellow-orange
130	1968	8.50	(x)	blue, red border
131	1968	3.50	(z)	lilac
132	1968	4.50	(z)	brown

The use of the tapeworms on specie clerk statements: a follow-up

by Ronald E. Leshner, ARA

Fifteen years ago the use of the specie clerk statements of the Mechanics National Bank of New York City, with strings of the type A imprinted revenues known as the tapeworms, was described accurately for the first time (Leshner, 1990). Readers may recall that these curious instruments were used in the Monday through Saturday daily settlements among the banks who were members of the New York Clearing House Association. Each specie clerk statement acted as a multiple receipt, one for each of the other member banks. Thus each line of the instrument was subject to the two cent tax on receipts for the payment of money.

Until the publication of the aforementioned article, the *Scott U.S. Specialized Catalogue* listed four different lengths of the tapeworms, one entire stamp plus 53, 54, 56 and 57 partial impressions. During the research for the 1990 article it became apparent that in reporting the entire stamp and the partial impressions there was some miscommunication among collectors. It is much easier to report the last bank on the list and then count the total number of banks. All known examples were recorded in an appendix to the article. Twenty-one examples of the 54 bank tapeworm (one entire impression plus 53 partial impressions) used in November and December 1865 and 61 examples of the 57 bank tapeworm (one entire plus 56 partial impressions) used from mid-January through early June 1867. It was suggested that the catalog listings of one entire plus 54 partial and 57 partial impressions were based on miscommunica-

A specimen of a Market Bank tapeworm found in an American Phototype Company specimen book at the Bureau of Engraving and Printing. (Photo: BEP.)

No.	BANKS	AMOUNTS	RECEIVED
1	Bank of New York		1
2	Mechanics' Company		2
3	Mechanics' Bank		3
4	Mechanics' Bank		4
5	Chemical Bank		5
6	Bank of America		6
7	First Bank		7
8	City Bank		8
9	Traders' Bank		9
10	Traders' Bank		10
11	Traders' Bank		11
12	Chemical Bank		12
13	Mechanics' Exchange Bank		13
14	Bank of New York		14
15	Bank of New York		15
16	Mechanics' Bank		16
17	Mechanics' Bank		17
18	Bank of America		18
19	Bank of America		19
20	Bank of America		20
21	Bank of America		21
22	Bank of America		22
23	Bank of America		23
24	Bank of America		24
25	Bank of America		25
26	Bank of America		26
27	Bank of America		27
28	Bank of America		28
29	Bank of America		29
30	Bank of America		30
31	Bank of America		31
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43	Bank of America		43
44	Bank of America		44
45	Bank of America		45
46	Bank of America		46
47	Bank of America		47
48	Bank of America		48
49	Bank of America		49
50	Bank of America		50
51	Bank of America		51
52	Bank of America		52
53	Bank of America		53
54	Bank of America		54
55	Bank of America		55
56	Bank of America		56
57	Bank of America		57

tion. This was bolstered with the identification of the dates when specie clerk statements of such lengths would have been used, dates well outside the recorded time spans of the extant specie clerk statements. The erroneous listings were subsequently delisted. It should be noted that none of the delisted lengths have been reported to date.

In the census of stamped paper reported by Einstein et al (1979) a specimen of the specie clerk statement with one entire impression plus 56 partial impressions from the same Mechanics National Bank is described. Sadly the current whereabouts of this specimen is unknown. It is indeed curious that this specimen is from the same bank as all of the reported used examples. One might be tempted to conclude that only the Mechanics National Bank had their specie clerk statements imprinted with the tapeworms. Despite that temptation, the aforementioned article speculated that other banks in addition to the Mechanics National Bank might have used the imprinted tapeworms on their specie clerk statements.

During a recent presentation to staff members of the Historical Resource Center of the Bureau of Engraving and Printing the American Phototype Company was mentioned. One of the staff member's eyes lit up and asked if I would like to see a book of their specimens. Imagine the surprise when specimen number 352 turned out to be a specie clerk statement from the Market Bank, the bank assigned member number 42.

Part of the tapeworm imprint has been cut out of the document and the listing of the banks is incomplete. However, by counting the lines one can see that this was originally an imprinted tapeworm of one entire stamp and 53 partial impressions. It seems likely that in use the rest of the banks would have been entered by hand. But this was only the first surprise. Specimen number 444 was the specie clerk statement of Continental Bank, the New York Clearing House member number 47. This document has a complete imprinted tapeworm with one entire stamp and 53 partial impressions. Curiously, this specie

clerk statement has the bank names omitted after number 60, although both the numbering and the imprinted tapeworm extends below this line. Again it is speculated that the additional banks would have been added by hand. Curiously, this specimen book did not

No. 47. **CONTINENTAL BANK,**
Specie Clerk's Statement, 186

No.	BANKS.	DR.	AMOUNTS	DR.	AMOUNTS	RECEIVED
1	Bank of New-York,					1
2	Manhattan Company,					2
3	Mechanics' Bank,					3
4	Mechanics' Bank,					4
5	Union Bank,					5
6	Bank of America,					6
7	Phoenix Bank,					7
8	City Bank,					8
9	Traders' Bank,					9
10	Fulton Bank,					10
11	Chemical Bank,					11
12	Mechanics' Exchange Bank,					12
13	National Bank,					13
14	Bankers' & Traders' Bank,					14
15	Mechanics' & Traders' Bank,					15
16	Greenwich Bank,					16
17	Leather Manufacturers' Bk,					17
18	Bank of the State of N.Y.					18
19	American Exchange Bank,					19
20	Bank of Commerce,					20
21	Broadway Bank,					21
22	Ocean Bank,					22
23	Mercantile Bank,					23
24	Pacific Bank,					24
25	Bank of the Republic,					25
26	Charlton Bank,					26
27	People's Bank,					27
28	Bank of North America,					28
29	Harvard Bank,					29
30	Irving Bank,					30
31	Metropolitan Bank,					31
32	Citizens' Bank,					32
33	Nassau Bank,					33
34	Market Bank,					34
35	Saint Nicholas Bank,					35
36	Shoe and Leather Bank,					36
37	Corn Exchange Bank,					37
38	Continental Bank,					38
39	Bank of the Commonwealth,					39
40	Oriental Bank,					40
41	Marine Bank,					41
42	Atlantic Bank,					42
43	Importers' & Traders' Bank,					43
44	Park Bank,					44
45	Mechanics' Bank & Assoc'n.					45
46	Green's Bank,					46
47	North River Bank,					47
48	East River Bank,					48
49	Manhattan & Merchants' Bank,					49
50						50
51						51
52						52
53						53
54						54
55						55
56						56
57						57
58						58
59						59
60						60
61						61
62						62
63						63
64						64

A specimen of a Continental Bank tapeworm stamp in the same specimen book at the Bureau of Engraving and Printing. (Photo: BEP.)

contain an example from the Mechanics National Bank.

We now know that the Mechanics National Bank was not alone in its adoption of the use of imprinted tapeworm stamps on its specie clerk statements. At least two other clearing house member banks in New York were also users of the tapeworms.

Larger questions are raised by the discovery of the intact specimen book of the American Phototype Company. How many volumes were there originally? How many found their way into philatelic hands? How many more banks used the tapeworms on their specie clerk statements?

Although beyond the scope of the present article, a large number of presumed full sheets, consisting of four and five imprinted checks were the norm in this specimen book. The fact that the author has examples that match some of the contents of this complete specimen book, suggests that there may have been duplicate books. If these duplicate books contained full sheets that fell into philatelic hands, they must have been cut down to single check size. If so, there should be plenty of duplicate specimens in philatelic hands. While a small number of duplicates

exist, these specimens are generally scarce. Where are the presumed others from the breakup of full sheets of four and five?

Given that there remain substantial gaps in the numbered specimens of the American Phototype Company, it is entirely possible that other intact volumes may still survive. But where might they reside?

The author gratefully acknowledges the assistance of the Historical Resource Center, Bureau of Engraving and Printing, Washington, DC, for their assistance in the preparation of this article and for providing the images of the two specie clerk statements.

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The Check Collector—July-September 2005

With the July-September 2005 issue of *The Check Collector*, Editor Robert Hohertz begins a series based on his award winning exhibit of "Revenue Stamped Paper of the Spanish American War Tax Era." It is not an exact reproduction of his exhibit, but follows it closely. The exhibit, by the way, is noted for many very scarce and one of a kind items.

The main emphasis of *The Check Collector*, is that of checks rather than revenue stamps. In this issue, as other, we do often

times see interesting checks and bills of exchange that do have revenue stamps or imprinted revenue stamps. There is almost always something of interest to a revenue stamp collector.

The Check Collector is published quarterly by the American Society of Check Collectors, Inc. For information about the society and membership, contact the Secretary, Lyman Hensley, 473 East Elm, Sycamore IL 60178-1934 or by email at slrno2@netzero.com.

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Henry Tolman II, ARA 25, HLM13

A wonderful friend and philatelist, Henry Tolman II, passed away on September 9. Henry was the last surviving founding member of the ARA. He was born in Ansonia, Connecticut on July 10, 1912. Henry attended Phillips Exeter Academy and Brown University, where he became an All American soccer player in 1934 and 1935. He was a member of the Brown Athletic Association and inducted into Brown's Hall of Fame.

Henry worked for United Shoe Machinery Corporation for 35 years where he was Assistant to the President. He served as President of the Industrial Association of the Lower Naugatuck Valley, was an Honorary Trustee and Vice-President of Griffin Hospital, President of Ansonia Rotary Club and Director of Great Valley Bank. He also served as Senior Warden of the Church of Good Shepherd and was a member of Orange Fire Association.

Henry was predeceased by his wife, Barbara. He is survived by his daughters, Nancy and Jody, three grandchildren and one great-grandchild.

Henry started collecting stamps when he was a young child and was a revenueur from early on in his collecting career. His beer stamp collection was started by removing beer stamps from the barrels. I recall seeing his name as an active collector of embossed revenues in the *Embossed Revenue Stamped Paper News* which was published in the late 1930s. In the first issue of *The American Revenuer*, published in August 1947, there is a letter from Henry in which he states, "Just recently I sold at auction my complete postage collection so that the proceeds could go into revenues." He served as a Director and later as Secretary-Treasurer of the ARA from 1956 to 1962.

Henry was author of *A Catalogue of the Cigarette Stamps of the United States in-*

cluding Possessions and Customs Issues, Railroad Cancellations on United States Revenue Stamps of the 1862-1875 Issues, and Insurance Cancellations on United States Revenue Stamps of the 1862-1874 Issues. He also authored many articles that were published in *The American Revenuer* and other philatelic journals.

As a collector, Henry enjoyed his collections and adding to them. Even more so, he gladly shared his collections and knowledge with others who were doing research and writing articles. His willingness to share has played a large part in the high level of scholarship we enjoy today in United States revenue philately.

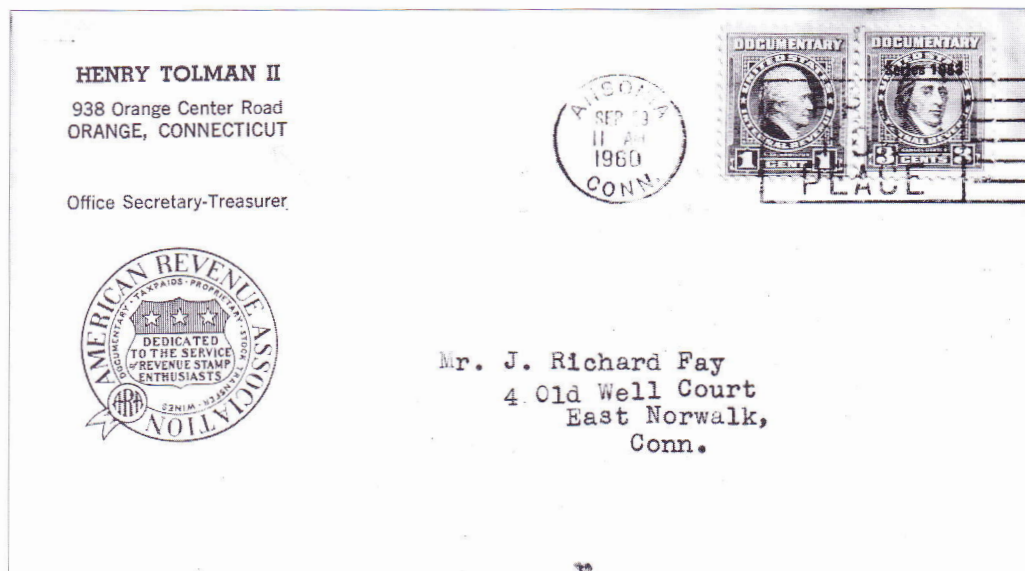
On a personal note, I knew Henry for about thirty years. Many times I answered the phone to hear "Hi Eric, it's Henry talking." That won't happen anymore, but the memories of this fine gentleman will live on forever in the many lives he touched.

Henry, we will miss you!

Eric Jackson



A cover from ARA Secretary-Treasurer Henry Tolman using revenue stamps as postage.



Black proprietaries—more updates

by James Fletcher, ARA

I really appreciated the research that went into Scott Troutman's work *The black proprietary stamps of 1914-16*. While my interest as a stamp collector in watermarks, perforations etc. is lower than it should be, I enjoy the stories behind the stamps and the cancellations. Since my interests turned to private die proprietary stamps, I also fell into collecting collateral materials such as almanacs, trade cards, advertising and bottles. As such I offer the following additional information on the black proprietaries from my collections.



Bandoline: See Griffenhagen, page 11, which identifies the company as Xavier Bazin and at one time Hall and Ruckel as agents, both of Philadelphia. This illustration, date unknown, shows the company as Bazin & Sargent of New York. It appears on a page titled "Some Illustrations showing Styles of Bazin's Goods." Bandoline was a hair care product. Bazin also made "Vegetable Toothsoap for the Breath," a variety of soaps and scented hair powder which would have been taxed.

Burnett's Cocoaine: See Griffenhagen, page 16, which identifies the company as Joseph Burnett & Co., Boston, Massachusetts. This product was for "promoting the Growth and Preserving the Beauty of Human Hair." An earlier advertisement indicates it was a "compound of cocoanut oil, &c." and not a misspelling of cocaine as is frequently believed by bottle collectors.



In the list of "Taxed products for which the manufacturer is not known" were some I could identify. When I collected the advertisements shown, unfortunately, I did not always write down the date; so there is some possibility that the product may have been sold to another company, or the company itself was sold. Where I reference Griffenhagen, I am referring to the booklet *Private Die Proprietary Medicine Stamps, ATA Handbook No. 66*, by George Griffenhagen.



Canthrox: This advertisement from 1912 show H.S. Peterson & Co., Chicago, Illinois, as the manufacturer. It is a shampoo. Other advertisements give their address as 319 Kinzie Street in 1911 and 16 South Peoria Street in 1928.

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This is a true disinfectant and reliable germ destroyer. It will destroy disease germs, but will not injure clothing, fabrics, or furniture. In the sick room Camphenol shows itself most useful. There a solution of Camphenol should be kept always at hand for disinfecting soiled clothes or bedding, for disinfecting and deodorizing urinals or vessels filled with discharges, and for washing walls or furniture. Keep spittoons, vessels or chambers always wet with this solution. All bedding or clothes of any nature should be immersed in this solution before being carried from the room.

Dishes, cups, toys, etc., or anything handled by or that may have come in contact with the patient, should be washed with Camphenol solution before being carried from the room.

The body of the patient should be sponged with the solution. After recovery or death every article in the room should be washed with the Camphenol solution.

Camphenol is also useful as a general disinfectant about the premises. Garbage barrels and rubbish heaps should be frequently wet down with a solution of Camphenol in two quarts of water.

Privy vaults should be sprinkled each time they are used with a solution of Camphenol. When the vault is cleaned, wash down walls with solution.

A solution of Camphenol sprinkled or poured over places where dampness, mold or foul odors collect, will destroy growth, quench odors, destroy insects, and keep away disease.

Camphenol is put up in two sizes. The small size when diluted with water will give from one to three gallons of disinfecting solution. The large size reduced with water gives from three to six gallons of disinfecting solution.

Full directions for use accompany each package.

Camphenol: (not Camphenal). Johnson & Johnson's 1916 Household Handbook, lists this product. It is a disinfectant and does would not appear to be for use on humans; however, close examination of the label indicates that it is "a general antiseptic / healing and southing agent. / an efficient wound dressing."

If you will send 5c. for this testing sample and try it for yourself you will then understand why

ED. PINAUD'S HAIR TONIC

(Eau de Quinine)

is the favorite hair dressing of cultured men and women the world over.

Write to-day to our American offices. Test the sample, then buy a 50c. or \$1.00 bottle at any drug or department store, and begin to cultivate your hair. Use ED. PINAUD'S faithfully and watch the results.

PARFUMERIE ED. PINAUD, Dept. 601
ED. PINAUD BLDG. NEW YORK

Exact size of sample



"A Blessing on Your Head."

Eau de Quinine: This 1910 advertisement shows Parfumerie Ed. Pinaud, Paris, France, with an office in New York City, as the manufacturer. This is a hair tonic which "tones up hair bulbs" and cures dandruff. Pinaud still makes Clubman aftershave and cologne.

THE ALKALINITY OF BLOOD SERUM

GLYCO-THYMOLINE

(KRESS)

Birmingham Nasal Douche.

A PURGATIVE For Mucous Membrane

INDICATED IN ALL CATARRHAL CONDITIONS, ESPECIALLY

NASAL CATARRH

"Glyco-Thymoline (Kress) is found to be a valuable remedy in the armamentarium of the physician. Being an alkaline antiseptic, it covers a broad field in both medicine and surgery. It is deodorizing, anti-phlogistic and agreeable, hence no objection to its administration. It favors resolution and fosters cell growth, and thus materially aids in the repair of diseased tissue."

CHARLOTTE MEDICAL JOURNAL, March, 1899.

SPECIAL OFFER

A full-size bottle of Glyco-Thymoline (Kress) will be sent to any physician who will pay express charges. K & O Douche to physicians, 15 cts.; \$1.50 per doz. Retail 25 cts. Remit stamps.

KRESS & OWEN COMPANY, Chemists, 221 Fulton Street, New York

HASTENS RESOLUTION AND FOSTERS CELL GROWTH

Glyco-Tymoline: This advertisement shows Kress & Owen Co., New York, as the proprietor. It could be used as either a mouthwash or a "nasal douche." There are plenty of claims in the ads to get it taxed. It is still available via the Internet from K & O of Bel Air, Maryland.

Hall's Hair Restorer: Griffenhagen (page 26) and this 1902 advertisement identifies the manufacturer as Rueben P. (R.P.) Hall & Co., Nashua, New York.

HALL'S VEGETABLE SICILIAN HAIR RENEWER

A high-class preparation in every way. Always restores color to gray hair, all the dark, rich color it used to have.

The hair stops falling, grows long and heavy, and all dandruff disappears. An elegant dressing for the hair, keeping it soft and glossy, and preventing splitting at the ends.

Sold by druggists for 50 years. If your druggist cannot supply you, send \$1 to R. P. Hall & Co., Nashua, N. H.

Hay's Hair Health

**Never Fails to Restore
Gray Hair To Its
Natural Color
and Beauty**

No matter how long it has been gray or faded. Promotes a luxuriant growth of healthy hair. Stops its falling out, and

Positively Removes Dandruff.

Keeps hair soft and glossy. Will not soil skin or linen. Will not injure your hair. Is not a dye.

**\$1.00 and 50c Bottles
At Druggists**

Send 2c for free books
"The Care of the Hair
and Skin."

Philo Hay Spec. Co., Newark, N. J., U. S. A.

HAY'S HARFINA SOAP

unequaled for the Complexion, toilet and bath, red, rough, chapped hands. Keeps skin fine and soft. 25c at druggists.

REFUSE ALL SUBSTITUTES

Hay's Hair Health: Philo Hay Spec. Co., Newark, N. J., is identified as the proprietor of this product. Hay's Harfina Soap would also have been taxable.

LANOLINE LIEBREICH.

PATENTED.

New Base for Salves and Ointments, is of White Color and Perfectly Odorless; for Burns, Wounds and all Skin Diseases.

Has Valuable Antiseptic Properties.

Anhydrous Lanoline, Toilet Lanoline in Tubes, Lanoline Soap, Lanoline Cold Cream, Lanoline Pomade.

MANUFACTURED BY

Messrs. Benno-Jaffe & Darmstædter, Martinikenfelde, Germany.

J. Movius & Son, 79 Murray St., New York.

SOLE LICENSEES FOR U. S.

Please mention The New England Medical Monthly.

Lanoline: J. Movius & Son, New York, is given as the agent and a German manufacturer Benno-Jaffe & Darmstædter in this 1891 advertisement. It was a skin salve, but they also had a line of soaps, cold creams and pomades.

MANSFIELD'S

CAPILLARIS CREAM

Cures Pimples and all Eruptions on the Face, making the Skin Clear, Soft and Beautiful. Its merit for the cure of all Skin Diseases is as great as is CAPILLARIS for the cure of all Scalp Diseases and other purposes for which it is recommended. It has also cured the worst cases of Salt Rheum, Chapped Hands, Piles, Catarrh, etc., etc., where the common salves and other preparations on the market have utterly failed.

CAPILLARIS COMPOUNDS

Are not put on the market to humbug the People. On the contrary, they are Great Public Benefits, long needed, never before obtained. I urge you to try them. They are offered you at a price so small, it ought to convince you that we are candid in our statements, and if you try one, or both, we know they will meet a hearty approval and welcome at your hand. We can furnish hundreds of testimonials as to the merits of CAPILLARIS, but it would cost a fortune to publish them. The foregoing assertions are positively true. Will you not believe us and the many genuine testimonials already before the public. The prices are not \$1 to \$2 a bottle, only the trifling sum of—Capillaris, 35 and 65 cts. a bottle, Capillaris Cream, 25 cts. a box.

Yours Very Respectfully,
T. HILL MANSFIELD, Prop.

163 Middle Street, Portland, Maine.

Manfield's Capillaris: Advertisements and the back of a trade card identify T. Hill Mansfield, Portland, Maine, as the proprietor. There is another advertisement listing the manufacturer as the Capillaris "MFG." Co. of New York and T. Hill Mansfield, Agt., Glen Ridge, New Jersey. This product cured pimples, chapped hands, piles and catarrh.

Parisian Sage: (Not illustrated) This may be questionable, but on the Internet viewing a bottle, I saw Ciroux Mfg. Co.

442 AMERICAN N



Brown Your Hair

With Mrs. Potter's Walnut Tint Hair Stain,
Absolutely Safe and Harmless

It cannot stain the scalp, does not soil the hands or your linen. Will not give an unnatural shade to your hair.

Send for Trial Package

Apply Mrs. Potter's Walnut Tint Hair Stain once a month with your comb. Stains only the hair, won't rub off. Guaranteed to be free from all poisonous dyes, su phur, lead or copper. Has no odor, no sediment, no grease. \$1.00 per bottle at first-class druggists. Satisfaction guaranteed. Send your name and address, and enclose 25 cents (stamps or coin) and we will mail you, charges prepaid, a trial package, in plain, sealed wrapper, with valuable booklet on hair.

Mrs. POTTER'S HYGIENIC SUPPLY CO., 1037 Groton Bldg., Cincinnati, Ohio

Mrs. Potter's Walnut Hair Stain: This product was made by Mrs. Potter's Hygienic Supply Co., Cincinnati, Ohio. It was applied once a month with your comb; stained only your hair and not your scalp or linen.

POZZONI'S Complexion Powder



A delicate, refreshing powder that will soften and refine the skin, and is not only a luxury, but a necessity of the toilet. Most powders roughen, and if their use is continued, completely destroy the skin.

POZZONI'S COMPLEXION POWDER

makes the face delicately smooth, and gives it that transparent clearness which is the great beauty of all naturally fine complexions. It comes in brunette, pure white, and flesh tint. Price, 50 cents. The above illustration shows the genuine Pozzoni's. Beware of all imitations; many are injurious.

FOR SALE EVERYWHERE

"MAMMA'S DARLINGS"—A handsome Lithograph, "Mamma's Darlings," mailed free to all readers of THE LADIES' HOME JOURNAL. This picture represents the cute, bright and ever-hanging expressions of childish countenances. Every mother should have a copy. Enclose 4 cents in stamps to pay postage and packing. Address, J. A. POZZONI & CO., St. Louis, Mo.

Pozzoni's Dove Complexion Powder: This advertisement identifies this face power as the product of J.A. Pozzoni, St. Louis, Missouri. This company has been variously named J. A. Pozzoni Co., J.A. Pozzoni & Co., The J.A. Pozzoni Pharmacal Co. (of Chicago).

Walnutta: The Pacific Trading Co. made this hair coloring which "does not wash off or rub off." If you have ever handled unhusked walnuts you know the color doesn't come off of your hands either.

GRAY HAIR RESTORED by "WALNUTTA" HAIR STAIN



for Coloring (Dyeing) Gray, Streaked, Faded or Bleached Hair, Eyebrows, Eyelashes, Switches, Beard or Moustache. Does not wash off or rub off. Entirely harmless, lasting and easily applied. Gives Gray Hair a uniform color in LIGHT BROWN, DARK BROWN or BLACK. Contains no Nitrate Silver, Sulphur, Lead, Liharge or Poisons of any kind. Is not Gummy or Sticky. Absolutely Guaranteed. Druggists sell it. Price 60c sent plainly wrapped by mail post paid. Address:—

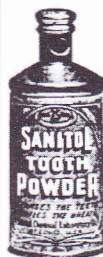
THE PACIFIC TRADING CO., Office 108 Nichols Building, ST. LOUIS, MO. TRIAL SIZE 20c.

Why is it different?

—Because

SANITOL

TRADE MARK
BEST FOR THE TEETH



Tooth Powder contains special antiseptics of lasting benefit to teeth and gums; it contains oxidizing principles that remove discoloration of the teeth and tone up the tissues of the mouth. Different—and better—at the same price.

Next time you are out of tooth powder try Sanitol.

Also Liquid—Paste—Brush.

FREE:—An illustrated booklet

The Sanitol Chemical Laboratory Co., St. Louis

Sanitol: The Sanitol Chemical Laboratory Co., St. Louis, Missouri, is indicated as the manufacturer of Sanitol Tooth Powder.

Tetlow's Celebrated Swan Down Face Powder: A trade card identifies Henry Tetlow, Philadelphia, Pennsylvania, as the manufacturer. The company was still in business in 1919 when they made Pussywillow face powder and some perfume products. Tetlow had a private die proprietry stamp during the Civil War taxation period.

Has
Charm—
Gives
Charm



If you like a distinctive perfume, a subtle pleasing odor, then you'll surely love the fragrance of Pussywillow Face Powder.

And you'll also like the quality, too—sifted through silk—stays on—transparent.

Tetlow's Pussywillow Face Powder

embodies the experience gained in more than half a century of making face powder for women who appreciate quality.

Made in white, flesh, pink, cream and brunette. At good stores everywhere.

Free Sample On Request or miniature box sent for a dime. (State shade wanted)

HENRY TETLOW CO., Est. 1849
Makers of Pussywillow Dry Shampoo
145 Henry Tetlow Bldg., Philadelphia, Pa.

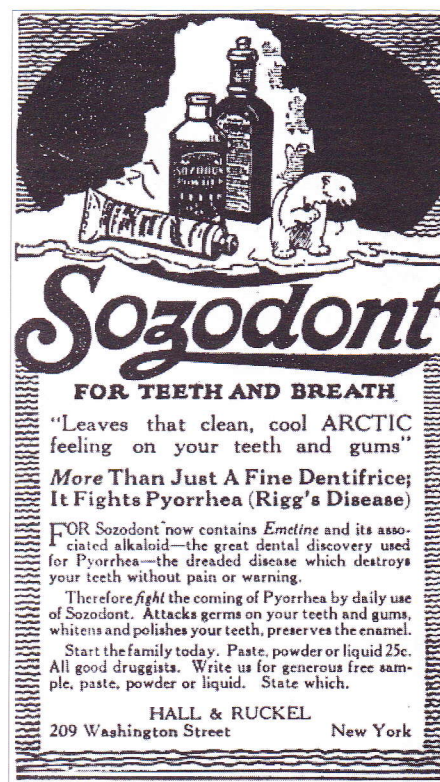
Made in 5 shades 50 cents a box



Wampole's Formolid Magnesia: (Not illustrated) This product was probably made by Henry K. Wampole & Co., Philadelphia, Pennsylvania. I have seen a Wampole product listed as Formolid Throat-Ease, apparently a cough syrup.



Turning to the cancellations, Troutman shows the cancel ARLY. This company, from Paris, France, was a perfume manufacturer. Its products were La Bohème perfume, face powder, toilet water and talc. Vivaudou, New York, was its U.S. agent.



Under Hall & Ruckel, it is not stated what product would have been taxed. Bandoline, mentioned above, could have been one. This 1916 advertisement for Sozodont, a dentifrice, would have been another.

There is a great similarity in cancels of D & CO. Type 1 (page 31) and Knowlton Danderine Company Type 6 (page 48). Does page 31 have the proper picture? (Scott Troutman acknowledges they appear to both be the Danderine Type 6, where one was misread).

Next, are some cancels not shown in Troutman's list. I have so few black 1914-1916 cancels that I was surprised to have any unlisted cancels.

I have a cancel I believe is from Cheeseborough Manufacturing Company Consolidated. It is like C.M.Co. Type 3 (page 29), except it has a little "Cd" to the upper



right of "CO." The cancel is in purple. The date is "Dec./1914." This company made various Vasoline products.

I have a 1¼¢ with an upside down cancel, purple handstamped, reading "F.P.Co./JAN 9, 19??." I have a number of ads in which the



company is listed as Freeman Perfume Company. This may be the cancel for this company.

I have a 1¼¢ handstamped circular cancel, a poor cancel, that may be "NORWICH." I cannot be sure.



I have a ½¢ handstamped in purple "O & CO./FEB 1915." I have made an assumption it might be Oakley & Company. This is based on *The Battleship Desk Reference* assumption for a similar cancel in that era.



I have a 3½¢ handstamped in purple a circular cancel of "POPULAR DRUG CO." I have no other information on this company.

I have a ¾¢ handstamped in purple "THE/REINER/CO." with no date. I have no information on this company.

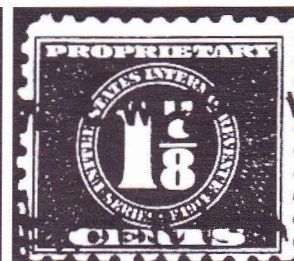
I have a ⅛¢ handstamped in purple "S.&H.CO./DEC 1914." Maybe it is Searle & Hereth Co., Chicago, Illinois. One of there products was S & H Violets which was a



breath perfume.



I have questions on S.D.CO. I have a ¼¢ handstamped purple cancel "S.D.CO/DEC 18 1914" which would be a little different from Sheffield Dentrifice Company shown on page 69. But I have a ¼¢, ¾¢, ⅝¢ and 1¼¢ with handstamped "S.D.CO/date/DENVER" which obviously could not be Sheffield, or at least I believe so.



I have two magenta handstamped cancels for William R. Warner that were not listed. (Blacks/ page 157)

The American Revenue Association

President's Letter

The 2006 ARA Convention will be held at the ASDA Postage Stamp Mega Event in New York City on March 16, 17, 18 and 19. Location is the Madison Square Garden Expo Center.

We need revenue exhibits at the show. If you would like to exhibit, please contact me for the prospectus and application. You may also download them from my website at these links: <<http://www.ericjackson.com/ara/2006spro.pdf>> or <<http://www.ericjackson.com/ara/2006sent.pdf>>. Those members with U.S. mailing addresses will find a prospectus on your mailing wrapper of this issue.

Awards Chairperson. Kristin Patterson, ARA 6855, has agreed to take this position. I welcome to the position. If you are running a stamp exhibit the requires ARA awards, please contact her.

Washington 2006 International Philatelic Exhibition is just six months away. It is

shaping up to be the finest international exhibition ever held in the United States. Of interest to all attendees, but especially revenue stamp exhibitors, there is going to be a spectacular revenue stamp exhibit at the show. I cannot go into details at this time, but you will want to see this, so plan to attend.

News from the American Philatelic Society. At the APS board meeting on Nov. 11, they selected New York City as the location for the 2016 international philatelic exhibition. While it may seem a long way off, it is not. A show of this caliber requires extensive planning and loads of hard work.

Also, APS Executive Director Robert Lamb announced his retirement effective June, 2006. I have enjoyed working with Bob and am sorry to see him leave, but wish him well in his retirement.

Eric Jackson

ARA annual dinner at NYC convention

Our annual ARA dinner will be held on Friday evening, March 17, 2006, at Marchi's Restaurant, 251 East 31st St. (at Second Ave.) in New York City. Time is 7:00 p.m., there is a cash bar. Marchi's is a family restaurant founded over 75 years ago. There is no menu and they do not have a sign on the door. Our dinner will be as follows:

The first course consists of platters of antipasto . . . celery, melon, radishes, finocchio (a delicious Italian winter celery), Genoa salami and a Lorenzo salad created by Signor Lorenzo Marchi, consisting of tuna fish, olives, capers, chopped celery, parsley and red cabbage.

The second course is a steaming portion of lasagna, unlike any you have ever tasted. The pasta, of course, is homemade, and the sauce, made by Signor Lorenzo Marchi, is a family secret perfected only after many years of patient improvements.

Next you will be served delectably crisp, deep-fried fish, which virtually melts in your mouth. Savory cold beets and string beans are prepared with a simple oil and vinegar

dressing to accompany it. As in everything you'll taste at Marchi's Restaurant, the flavors are delicate and subtle. Each dish has just a hint of something unusual in the way of seasoning to tempt your palate.

The fourth course consists of roast chicken and moist, tender slices of roast veal accompanied by a heaping platter of superbly cooked fresh mushrooms and a bowl of tossed salad.

The fifth course is dessert. You will find your table laden with a bowl of fruit, consisting of peaches, bananas, oranges, pears and apples so perfect you'll think that they came straight out of a still life picture. A delicious cheese will also be served to complement the fruit. For your sweet tooth, there is the Crema Fritta (a lemon fritter) and a spectacular mound of Crostoli, which is crisp, fragile, deep-fried twists sprinkled with powdered sugar and piled high on the platter in an arrangement that looks like a fairytale castle.

Your dinner is completed with a serving of a demitasse. American coffee or tea is also

available. We are in for a fine dining experience you will not soon forget!

Price is \$55 per person, tax and tip included. Spouse's and guests and welcome.

Advance reservations are required. Please send your check to Eric Jackson, P.O. Box 728, Leesport, PA 19533.

Secretary's Report

Applications for Membership

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

BORDERS, TRACY L 6905. 14317 101st PINE, Bothell WA 98011. Proposed by Martin Richardson 1507. US-1,2,3 Issues, US-Documentary, US-M&M, US-Playing Cards, US-Proprietary.

KENT, PETER J 6906. Little Croft Greenway Hall Rd, Stockton Brook, Stoke-on-Trent ST9 9PW, United Kingdom. Proposed by Martin Richardson 1507. Cinderellas, Local Posts, Railroad Stamps, Seals, Worldwide.

OUELLETTE, GREGORY P 6904. 2051 Pacific Ave, Norco CA 92860. Proposed by Stan Iceland 5712. United States.

Applied for reinstatement

MIODRAG MRDJA 3255. Rujica BR 9, Beograd 11090 Yugoslavia.

DAVID O SEMSROTT 5540. Box 240286, Ballwin

MO 63024.

Address changes

APS AFF SUPP COMM, CWO JAMES E MCDEVITT 5222. 7643 Sequoia Dr N, Mobile AL 36695.

HAAG, A EVAN 5701. Box 75, Colchester CT 06415-0075.

MAKINEN, JUKKA 6807. Ulvilantie 23 C 34, Helsinki FI-00350, Finland.

MOODY, MARK 5725. 2270 Libreville Pl, Dulles VA 20189-2270.

ORANJE, H J 5403. Mozartlaan 286, Delft CN 2625 Netherlands.

RICHOUX, HOWARD 5297. 735 P St, Port Townsend WA 98368-3809.

SUSMAN, DR JEFFREY L 5432. 3463 Whitfield Ave, Cincinnati OH 45220.

WAXER, STEPHEN J 1853. 250 Hammond Pond Pkwy, Apt 3058, Chestnut Hill MA 02467-1502.

Dropped ("Gone Away")

5759 FRIDTHORSSON, STEINAR

Blacks: more updates on the 1914-16 proprietaries/page 155

On a 1 $\frac{7}{8}$ ¢ is "W.R.W.CO./DEC 16 1914" (the date is not real clear). On a 10¢ in a circle is "WM. R. WARNER & CO." with a date of



"JUL/1916" in the center.

I have a 1 $\frac{1}{4}$ ¢ handstamped in black that is unlisted and unidentified. In the center is the date "FEB/26/1915" with "H.Co." reading down on both sides.

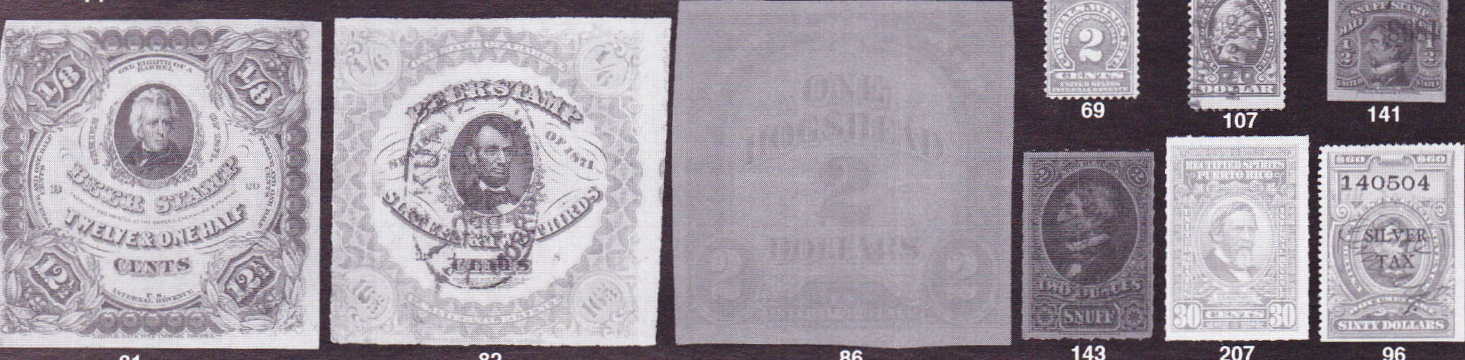
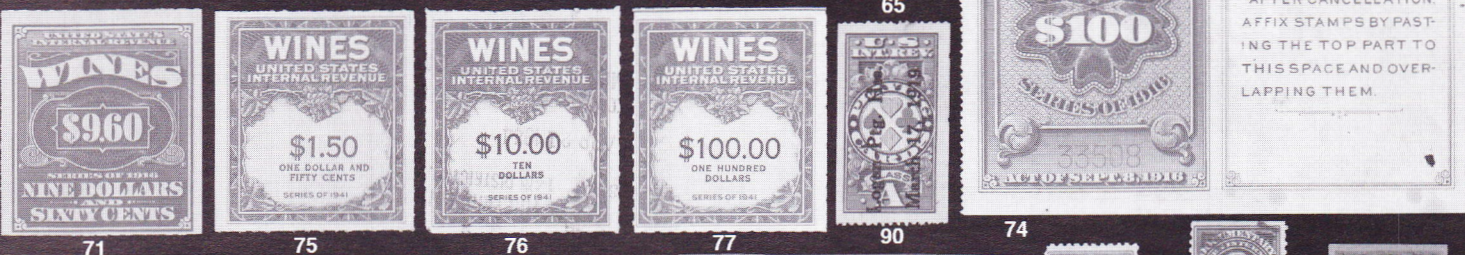
I have a $\frac{5}{8}$ ¢ handstamped in purple in a



circle "L.P.O." with a date in the center of "JUN/1/1915." It looks a lot like L.P.G. on page 52, but this is a clean strike and I'm pretty sure the last letter is an "O."

Lastly I have an unlisted "U.D.CO./NOV./1915" in blue-green handstamped on a $\frac{5}{8}$ ¢ stamp. It is similar to the Universal Drug Company Type 2, but the letters and numbers have serifs.

I hope this information can be of some help.



ERIC JACKSON

Post Office Box 728 • Leesport, PA 19533-0728

610-926-6200 • FAX 610-926-0120 • e-mail eric@revenueer.com

MAIL & INTERNET AUCTION #200

CLOSING DATE: January 24, 2006 at 11:00 pm EST

Mail, Phone and Fax bids must be in our hands by 3:00 pm

Bid online on our website www.ericjackson.com until 11:00 pm EST closing time

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper or online. Mail, Phone and Fax bids must be in our hands by 3:00 pm on closing day so that they may be entered into the system prior to closing time. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$2.00. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Pennsylvania residents will have 6% sales tax added to their purchases.

All stamps are in used condition unless noted as mint.

UNITED STATES - Scott Catalogue Numbers

1	First Issue Revenue Stamps R1b vertical pair, VF crease in top stamp PHOTO	180.00
2	R2c VF tiny tear PHOTO	160.00
3	R5c T5 double transfer, F small tear PHOTO	50.00
4	R7a T7 double transfer, VF small internal tear, light stain on back PHOTO	300.00
5	R13d F-VF	90.00
6	R17c F-VF thin spot PHOTO	150.00
7	R31c VF app., repairs, top left corner added, reperfed at bottom, ms. cancel added, APS cert PHOTO	1,800.00
8	R42b block of four, F light crease PHOTO	300.00
9	R43a F-VF PHOTO	250.00
10	R44c one mm. diagonal pre-print paper fold, F	—
11	R49a VF	30.00
12	R52b VF	70.00
13	R54a horizontal strip of three, F-VF crease	117.00+
14	R55d blue h/s & embossed cancels, F	70.00
15	R58a horizontal pair, F light crease	160.00
16	R64a F-VF PHOTO	100.00
17	R65b black h/s, VF corner crease PHOTO	150.00
18	R69a L.O. Bank, Oswego, 1863, cancel, VF creases, scissor cut at top PHOTO	—
19	R73a horizontal pair, F-VF crease	85.00
20	R76a BSM, F-VF PHOTO	90.00
21	R81c two mm diagonal pre-print paper fold, inclusion PHOTO	—
22	R82c one mm. vertical pre-print paper fold, F-VF crease PHOTO	—
23	R87c horizontal pair, F PHOTO	180.00
24	R92a F-VF PHOTO	575.00
25	R94a horizontal pair, F-VF	300.00
26	R95a VF thin spot PHOTO	600.00
27	R97e F PHOTO	250.00
28	R98a horizontal pair, F-VF PHOTO	400.00
29	R99c F light crease, short perf PHOTO	2,000.00
30	R100c blue h/s, VF inclusion PHOTO	160.00
31	R100d F PHOTO	200.00
32	R101a horizontal strip of three, F-VF thin spots in left stamp, PF Certificate PHOTO	850.00
33	R102c F PHOTO	850.00
34	Second Issue Revenue Stamps R107 block of ten, TSM, mint, original gum, F	51.00+
35	R108 VF faint crease PHOTO	140.00
36	R113 F	100.00
37	R114 blue h/s, F	85.00
38	R121 F-VF crease PHOTO	500.00
39	R122 F-VF small thin PHOTO	350.00
40	R126 F	300.00
41	R131 F PHOTO	600.00
42	Third Issue Revenue Stamps R135b F PH	400.00
43	R150 F thin spot PHOTO	625.00
44	R150a unused, F tiny pinhole in bottom margin, PF certificate PHOTO	750.00
45	R151a F PHOTO	400.00
46	Documentary Stamps R159 mint, F-VF light crease PHOTO	475.00
47	R160 used, F PHOTO	100.00
48	R183 mint, F-VF PHOTO	190.00
49	R192a mint, F PHOTO	225.00
50	R193 used, F-VF PHOTO	125.00
51	R202 mint, F-VF	42.50
52	R205 mint, F-VF	150.00
53	R222 mint, F small tear PHOTO	500.00
54	R604 used, F-VF	62.50
55	R606 used, F-VF	60.00
56	R616 used, VF	30.00
57	R669 mint, F-VF	110.00
58	R732 F	140.00
59	Proprietary Stamps RB15c A.E.S. Co. printed cancel, F-VF light soiling PHOTO	200.00
60	RB26p block of four, mint, F	160.00
61	RB28p horizontal strip of three, black MICROBE KILLER CO. h/s, F PHOTO	—
62	RB30p mint, VF	62.50
63	Future Delivery Stamps RC2 mint, F-VF	35.00
64	RC19 used, VF	30.00
65	Stock Transfer Stamps RD57 mint, F-VF PHOTO	70.00
66	RD283 used, VF	140.00
67	RD334 perf., VF light crease	92.50
68	RD365 mint, F-VF	37.50
69	Wines And Cordials RE31 mint, F PHOTO	82.50
70	RE59 used, VF folded between stamp & tab	140.00

71	RE83 mint, F-VF PHOTO	160.00
72	RE96A mint, F-VF	150.00
73	RE107 mint, VF	32.50
74	RE107D used, staple holes, F-VF creases, tack hole and small faults PHOTO	375.00
75	RE148 mint, VF PHOTO	130.00
76	RE161 used, VF tiny nick at lower left corner PHOTO	200.00
77	RE164 mint, F-VF PHOTO	325.00
78	RE183 mint, F-VF	55.00
79	RE195 mint, VF	50.00
80	Beer Tax Stamps REA11 (11A) mint, VF It creases	75.00
81	REA20 (21A) F-VF creases PHOTO	125.00
82	REA21 (22A) F creases, small faults PHOTO	300.00
83	REA30 (31) F thin	25.00
84	REA31 (32) F small faults	150.00
85	REA35 (36) F small faults	175.00
86	REA95 (100) mint, VF creases PHOTO	125.00
87	REA115 (134) F light crease	110.00
88	Playing Cards Stamps RF6 VF creases	57.50
89	RF11 mint, VF crease	45.00
90	RF12c VF large thin, crease PHOTO	210.00
91	RF18a carmine surcharge, VF light crease	62.50
92	RF29 used, F PHOTO	92.50
93	Silver Tax Stamps RG13 used, VF	16.00
94	RG15 used, F	35.00
95	RG18 used, VF	22.50
96	RG20 used, F-VF PHOTO	82.50
97	RG21 used, VF	35.00
98	RG37 mint, VF	25.00
99	RG40 mint, VF	27.50
100	RG42 mint, F-VF	27.50
101	RG44 mint, F-VF	27.50
102	RG46 mint, F-VF	42.50
103	RG63 mint, VF	12.00
104	RG79 used, staple holes, F small faults	125.00
105	RG120 used, F	21.00
106	RG130 used, F-VF	35.00
107	Narcotic Tax Stamps RJA21 used, VF natural straight edge at top PHOTO	52.50
108	RJA41 used, McK & R., Inc., printed cancel, F	19.00
109	RJA58b used, VF stained on back PHOTO	200.00
110	RJA74a wide margins, used, VF thin	32.50
111	Consular Service Fee Stamps RK2 embossed cancel, F-VF	100.00
112	Customs Fee Stamps RK40 F-VF short perf	125.00
113	RL8 used, VF	90.00
114	Revenue Stamped Paper RN-C21b Virginia, Nevada. Gould & Curry Silver Mining Co., Agency of the Bank of California, check. 1872. VF	65.00
115	RN-W2, P5 x 2 Boston, Hartford & Erie Railroad Co. bond, VF	170.00
116	RN-X5 Postal Telegraph-Cable Co. Telegram. Unused, VF	65.00
117	Private Die Match Stamps RO80d VF thin	32.50
118	Private Die Medicine Stamps RO99c F-VF crease, small thin	30.00
119	RS77a F-VF few nibbed perfs	70.00
120	RS187d VF creases	9.00
121	RS287p unused, F-VF	10.00
122	RS290-94p blocks of four, complete set, mint, F-VF	41.00
123	Motor Vehicle Use Tax Stamps RV2 mint, F-VF	26.00
124	RV5 mint, VF	21.00
125	RV20 mint, VF	70.00
126	RV24 mint, F-VF	95.00
127	RV27 mint, F-VF	52.50
128	RV41 mint, F-VF	26.00
129	RV53 mint, XF	19.00
130	Distilled Spirits Excise Tax Stamps RX14 punch cancel, VF	21.00
131	RX25 punch cancel, VF	75.00
132	RX41 used, VF	75.00
133	Firearms Transfer Tax Stamps RY3 mint, VF	85.00
134	RY8 used, F-VF	75.00
135	Rectification Tax Stamps RZ17 used, VF	52.50
136	Oleomargarine FE88 perf., VF	15.00
137	Cigars Taxpaid Stamps TC315 U.S. Customs, N.Y., Imported in Passengers Baggage h/s, VF	6.00
138	Cigar Specimens TC293 blue specimen overprint, VF	—
139	TC364 red specimen overprint, VF	—
140	Snuff Taxpaid Stamps TE161A horizontal strip of five, used, F thins, creases, etc.	10.00+
141	TE212A mint, VF PHOTO	12.50
142	TE213C mint, VF crease	16.00

143	TE215C mint, F-VF PHOTO	18.00
144	TE372c VF large thins	25.00
145	Snuff Specimens TE524 VF	17.50
146	Tobacco Taxpaid Stamps TF10 F rebacked over faults	17.50
147	TF36 F creases, small faults & repairs	10.00
148	TF38 F small faults	9.00
149	TF91A punched remainder, VF	27.50
150	TF129B VF small faults	25.00
151	Distilled Spirits For Export Series of 1940, 10c blue, used, VF	—
Special Tax Stamps		
Manufacturer, Distributor, Etc. Of Opium, Etc.		
152	Fiscal Year 1915, VF creases	—
153	1915, VF creases	—
154	1916, VF creases	—
155	Fiscal Year 1918, F-VF creases, margin faults	—
156	Fiscal Year 1919, VF creases	—
Practitioner Dispensing Opium, Etc.		
157	1925-26. VF tack holes	—
158	1928-29. VF tack holes	—
Practitioner Dispensing Opium, Coca Leaves,		
159	1932-33. VF small faults	—
160	1936-37. VF creases	—
161	1938-39. VF	—
162	1942-43. VF creases	—
163	1944-45. VF light creases & toning	—
164	1946-47. VF light creases & toning	—
165	1948-49. VF paper clip stain	—
166	1950-51. VF tiny thin	—
167	1952-53. VF creases	—
Retail Dealer In Opium, Etc.		
168	1923-24. F-VF creases, small faults	—
169	1929-30. F-VF creases, small faults	—
Retail Dealer In Opium, Coca Leaves, Etc.		
170	1932-33. VF creases, tack holes	—
Wholesale Dealer In Opium, Coca Leaves, Etc.		
171	1936-37. VF creases, thin	—
172	Hydrometer Labels 11 F small faults	—
173	13 F-VF small faults	—
174	1929 prefix C, mint, VF crease	—
175	Customs Cigarettes (Class A) Stamps TAC26b mint, VF corner crease PHOTO	25.00
176	TAC27 mint, VF	6.00
177	Customs Imported Distilled Spirits CIS3 mint, stub at left, VF	15.00
178	CIS7 mint, stub at left, VF	—
179	Customs Re-Imported American Distilled Spirits CRS2 mint, stub at left, VF	50
180	Customs Imported Wine & Malt Liquors CW5 mint, stub at left, VF	15
181	CW9 mint, stub at left, VF	3
182	Cotton Order Stamps 1G1 mint, VF	5.00
183	1G2 mint, VF	8.00
184	Cotton Order Specimens 1G3S black SPECIMEN overprint, booklet pane of four, F	—
185	Food Order Stamps 2G1 mint, VF	3.00
186	2G2 mint, VF	5.00
187	2G3 mint, VF	3.50
188	2G4 mint, VF	6.00
189	2G7 mint, VF	1.50
190	First Issue Revenue Proofs R27P4 VF	28.00
191	R95P4 F-VF	55.00
192	Revenue Stamped Paper Proofs RN-P5P1 on thick wove paper, 43x65 mm, VF crease	—
193	Telegraph Stamps 16T44b mint, VF	40.00
194	Post Office Seals OX21 booklet pane of twenty, mint, VF	10.00
195	Postal Savings Stamps PS15 mint, VF	42.50
196	War Savings Stamps WS7b electric eye marks, mint, VF	55.00
197	Newspaper Stamps PR24 Facsimile, miniature sheet of four, VF	—
198	Consulate General Seals Dresden, Germany. Blue, VF	—
199	Dresden, Germany. Red, VF	—
200	Souvenir Cards NAPEX '79 ARA Convention souvenir card, VF	—
201	Camp Stamp 10c greenish blue, cancelled May 1, 1942, VF	—
202	Montana Punchboard Tax PB9 mint, VF	—
203	New York Documentary Tax D6, D22 two of each on a City of Jersey City 4% \$1,000 bond. 1905. Cancelled, VF	—
204	D7, D9 on a City of Jersey City 4% \$1,000 bond. 1909. Cancelled, VF	—
205	Bowhunting Stamps 2 mint, VF	28.00
206	3 mint, VF	28.00
207	Puerto Rico Rectified Spirits Stamps RE41A mint, F-VF PHOTO	150.00
208	Virgin Islands St. Croix Provisional Tobacco VI 1R3J mint, VF crease	—
209	Basutoland Revenue 76 F-VF	£10.00
210	Cape of Good Hope Revenue 13 mint, F	£20.00
211	New Zealand Honey Seals 2 mint, VF blunt perfs at bottom	£7.50
212	5 F-VF	£3.50
213	6 VF	£2.50
214	8 BSM, mint, VF	£10.00
215	Honey Pot Lid, 1/2d green seal printed on lid, F-VF	—
216	Seychelles Revenue 4A VF	£10.00
217	Straits Settlements Receipts 2 F-VF	£25.00
218	Revenue 3 F-VF	£7.50
219	Transvaal Revenue 1 F	£10.00
220	20 F-VF	£15.00
221	Zanzibar Revenue 1 VF crease	£10.00
222	3 F-VF crease	£10.00
223	Aleppo Timbre Fiscal 6 used, F-VF	75.00
224	Egypt Salt Tax collection of 14 different, used, F-VF	—
225	Guatemala Papel Sellado 1973-77 10c orange, mint, VF	—
226	Hungary Playing Cards 11 used, VF light creases	£20.00
227	12 used, VF light creases	£20.00
228	Syria Timbre Fiscal 213A used, VF	5.00

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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. *1818*

Free postal bid sale catalog for India, Indian States stamps, covers, fiscals, cinderellas, literature. Write to Satish Misra, 13, Raja Vihar, Rajendra Nagar, Bareilly-143122, India. *1819*

An updated handbook/catalog of Norwegian revenues is in process, and the team needs to see ANY Norwegian revenues for study, scanning, and possible inclusion. We've found new types in almost every small accumulation we've seen. Credit provided for help. CD planned for 2006. Email to Paul Nelson, <pnels@att.net> and let's talk. *1820*

Qatar Revenue Catalog 1961-2002 by Joe Ross. Five + iv pages, color illustrations. US price \$15 postpaid; overseas add \$5 for airmail. Cash, check or Paypal. Joe Ross, 8036 Rio Linda Blvd, Elverta, CA 95626 USA <calrevjoe@aol.com>. *1821*

Wanted: Mexico Checks with revenues; Mexico doc. with revenues; Mexico revenue stamps. Trade-Buy. Bob Bergstrom 1711 Driving Park Road, Wheaton, IL 60187 USA. E-Mail: <bobanne@sbcglobal.net>. *1822*

Wanted: Armenian revenues. Loose stamps, on piece or on documents, all periods. To buy or exchange for Russian revenues, all periods. Pleased to exchange information on Armenian revenues. Dr. Ray Ceresa, 7 Jacken Close, Felpham, PO227DU, UK. email <crayceresa@btinternet.com> *1823*

Need Scott design Rww revenues (R, RC, RD, RG, RH, RJ, RJA) on documents for exhibit. Also SF used singles. Email <ddd@apci.net> for want list. Don Woodworth, 1104 Timber Run, O'Fallon, IL 62269-3127. *1824*

Qatar Revenue Catalog 1961-2002 by Joe Ross. Five + iv pages, color illustrations. US price \$15 postpaid; overseas add \$5 for airmail. Cash, check or Paypal. Joe Ross, 8036 Rio Linda Blvd, Elverta, CA 95626 USA <calrevjoe@aol.com>. *1825*



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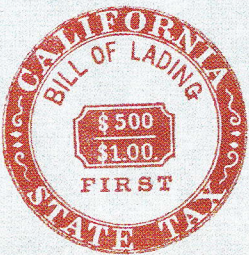
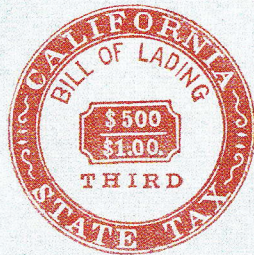
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