

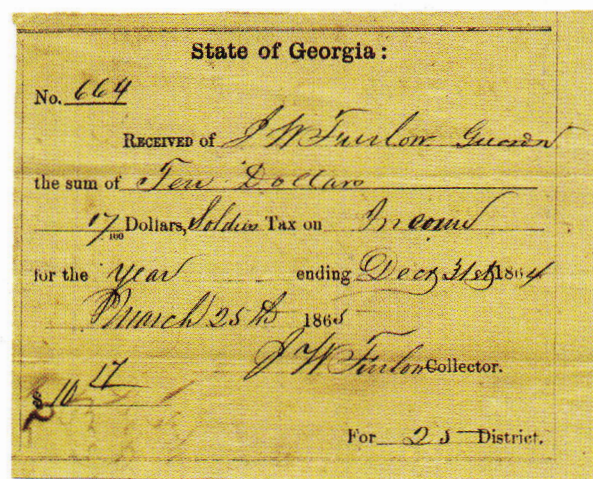


The American Revenuer

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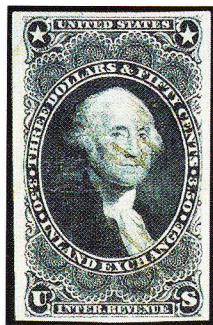
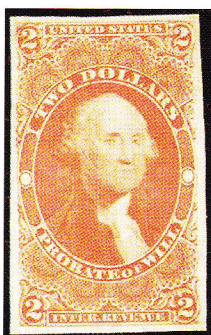


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MARCH-APRIL 2006

Volume 60, Number 2
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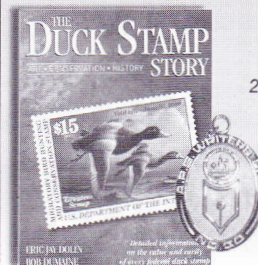
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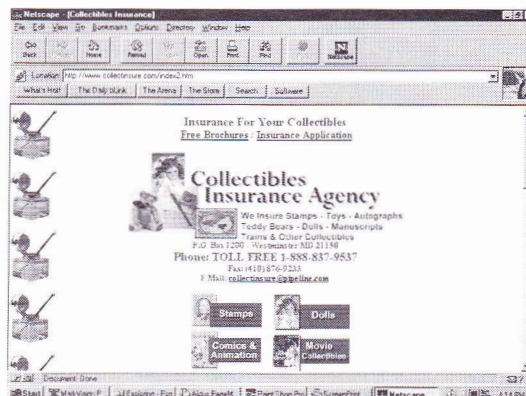
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Private Die Proprietary die essays

Match and medicine stamps that almost were

Part 1: match and canned food essays

by David D'Alessandris, ARA

The stories behind the private die proprietary stamps, more commonly known as match and medicine stamps, are fairly well known. The stamps are listed in the *Scott Specialized Catalogue of United States Stamps and Covers*. The histories of the companies issuing private die match stamps are well documented in *Private Die Match Stamps* by "Christopher West," (1980) a pen name used by Elliott Perry, while the histories of the companies that issued private die medicine stamps, and some of the perfume stamps, are set forth in *Patent Medicine Tax Stamps* by Henry W. Holcombe (1979). Information regarding most of the companies issuing private die playing card stamps, and some perfume stamps, is contained in various issues of *Pat Paragraphs* by Elliott Perry (1981). However, there is little information in print pertaining to the essays for private die proprietary stamps.

The paucity of information may stem from the fact that, until recently, nearly all of the privately-held essays were in the collection of Morton Dean Joyce. Joyce likely obtained most of the essays when he acquired the Butler and Carpenter archives during World War II (Friedberg, undated). The Carpenter archives were initially passed from Joseph Carpenter to E. B. Sterling, who in turn sold the material to Hiram Deats. Joyce also purchased large batches of private die proof material, possibly including essays, from the Robinette estate and a transaction with Scott Stamp Company in the 1950s. Thus, for a period of approximately fifty years, Joyce owned nearly all of the publicly-held private die proprietary essay and proof material. In fact, it was estimated that Joyce's essay and proof collection was more than five times greater than the four next largest collections combined. Luckily for collectors, Richard Friedberg and Phil Bansner inventoried the Joyce collection before it was dispersed, and

published the results. Because of Joyce's stranglehold on the essays and proofs, the inventory of his collection is essentially a census of all known privately-held copies. Many of the essays were sold in the Andrew Levitt auction of the Morton Dean Joyce Private Die Proprietary Collection in 1991, with additional essays being sold in a Kelleher auction in 1995, the Shreves sale of the Stanley J. Richmond Stock in 1997, and in a Suburban Stamp auction in 1999.

The other major collection of private die proprietary essays and proofs was that of Clarence H. Eagle. Following Eagle's death in 1922, his Match and Medicine collection was donated to the United States (Bierman 1990). Initially donated to the Print Department of the Library of Congress, it now resides in the National Postal Museum. Additionally, the National Postal Museum has the Boutwell album, a magnificent leather-bound collection of revenue stamp essays and proofs presented by Joseph R. Carpenter to George S. Boutwell, when he resigned as Secretary of the Treasury in 1873. Although the Eagle collection and the Boutwell album may be viewed by advance request, these essays will never again be available to collectors.

This article focuses upon official die essays for Civil War era private die proprietary stamps, excluding progressive die proofs. To be more precise, these essays would be impressions taken from a die design (or from a plate if one is made) for stamps that were not adopted and excluding progressive die proofs, models and essays prepared by unofficial printers. An essay is broadly defined as any drawing, sketch, model, photograph or print of an incomplete design used for the purpose of arriving at the final design for a stamp. At this point a brief overview of the stamp production process for private die proprietary issues may be in order. The process normally began with a request for a stamp,

perhaps accompanied by a drawing or sketch submitted by the manufacturer of the proprietary article. The engravers at the banknote company or the Bureau of Engraving and Printing ("BEP"), whichever held the printing contract at the time of the request, would generally prepare a model which might be partially engraved and might have part of the design drawn in with pencil or ink. The engraver might prepare a progressive die proof, an incomplete rendition of the stamp taken so that the engraver may examine its appearance before finishing the design. This process would result in the production of a die essay showing a completed design. These die essays are the subject of this article. The finished die essay, or in some cases the model, after being approved by the manufacturer, would be submitted to the Commissioner of Internal Revenue for approval. If approved, the essay would be signed by the Commissioner of Internal Revenue and the engraver would transfer the essay to a printing plate.

George Turner listed the known essays, models and progressive die proofs of private die proprietary stamps in his book *Essays and Proofs of United States Internal Revenue Stamps* (1974). As further evidence of the significance of Joyce's revenue collection, Turner's book was based, in large part, upon Joyce's collection of revenue proofs and essays. In the author's opinion, there are twenty-one official die essays for Civil War issue private die proprietary stamps. However, this list is partially subjective, based upon the author's interpretation of the available information. Six of these essays (Peter Eichele, Eisenhart's Matches, Electric Match Co., Eugene A. Jones & Co., E.W. King and J. Winslow Jones) are company name changes or name variations that were not adopted. Another three essays (X. Bazin 1¢, X. Bazin 3¢ and Lawrence & Cohen 4¢) represent designs of adopted stamps but with different denominations. Four of the essays (B. Brandreth, Bennett Pieters & Co., J.B. Rose & Co. and Geo. W. Laird) are similar to the issued design but with a change to the text or vignette. The remaining eight essays are perhaps the most interesting. Four companies (D. M. Richardson, Demas Barnes, Helmbold's and Holloway & Co.) which had private die stamps pre-

pared also had essays prepared which were markedly different from the issued stamp. Finally, there were four companies (C.M. Evans, Rheinstrom Brothers, University Medicines and Dr. E.J. Gounod) which had essays prepared, but no stamps were ever printed from the die. A die essay for the Peruna medicine company is also reported for a Spanish-American War issue private die proprietary stamp. As this essay is covered in detail by Holcombe (1997, 396–98), it is not discussed in this article.

Butler and Carpenter, and later Joseph Carpenter (after Butler's death in October 1868), held the printing contract from the beginning of the private die issues until August 31, 1875. Beginning September 1, 1875, the stamps were printed by National Bank Note Company (NBNC). Around February 1, 1879, NBNC was consolidated with other printers to form the American Bank Note Company (ABNC) which continued to print the stamps until October 15, 1880. On October 16, 1880, production was assumed by the Bureau of Engraving and Printing, which produced all the stamps until the proprietary taxes were repealed. Obviously, proof copies of the essays were pulled when the dies were engraved. In addition, the Bureau of Engraving and Printing pulled copies of the essays prepared by the banknote companies at some point after taking over the contract for the production of private die stamps in 1880. It is not known whether these proofs and essays were printed while the private die stamps were current, or if they were printed at some later, possibly much later, date. The NBNC and ABNC are not thought to have pulled any proofs from the Butler and Carpenter dies.

Private die match essays

The Peter Eichele Essay



(Most illustrations in this article are enlarged 125% of actual size.)



Peter Eichele was the proprietor of a business variously listed as Peter Eichele or Peter Eichele & Co. in St. Louis, Missouri. The company was listed in St. Louis city directories for the years 1867 to 1870. Peter Eichele apparently died or retired around 1870 and the business was then listed under the name of Eichele & Co., and was listed as being operated by August (or Augustus) Eichele at the same address of 1503 Columbus Street. August Eichele was apparently a relative and operated his own match company in St. Louis, which also issued a private die proprietary stamp (RO76).

On June 10, 1866, Butler and Carpenter sent a proof to "Peter Eichele & Co." for inspection (Butler, V:484b). Peter Eichele apparently requested the change in company name at this time, as the next reference to the die was on July 31, 1866, when Butler and Carpenter sent the "P. Eichele & Co." die to the Commissioner of Internal Revenue (Butler, V:528). The P. Eichele & Co. stamp (RO77) was approved on August 3, 1866, with the first delivery of stamps later that month. The private die stamps were modified to read "Eichele & Co." in early 1876 (RO78–RO79). As the Peter Eichele essay was prepared by Butler and Carpenter, the essay could not have been prepared at the time of the switch to "Eichele & Co."

The Friedberg and Bansner census indicates that the Peter Eichele essay is slightly less common than the average private die essay with ten copies reported in the Joyce collection. The essay is reported in black, blue, brown-red and green. In addition, the Eagle collection contains four copies of the Peter Eichele essay in black, blue and brown red. There is also a copy of the Peter Eichele essay in blue in the Boutwell album.

The Eisenhart Match Essay

Like the Peter Eichele essay, the Eisenhart Match essay is simply a variation

on the company name contained upon the die. This die was originally engraved in 1864 for T. H. Alexander & Co. of Baltimore, Maryland. Alexander had stamps printed in orange on old paper (RO2). On May 7, 1867, Alexander wrote to Butler & Carpenter and offered the die for sale. The die was sold to J. J. Macklin of Covington, Kentucky, who ordered stamps from the unmodified Alexander die between May 1868 and July 1869. These stamps were also printed on old paper and cannot be distinguished from the earlier printings issued to Alexander. After July 1869 no stamps were printed from the die until March 1874, when the die was transferred to England & Bell of Baltimore, Maryland. The Butler and Carpenter records indicate that stamps were to be furnished from the unmodified Alexander die until the "necessary change" could be made to the die (West 1980, 8). No change was made to the die for England & Bell, and the firm received stamps printed in orange on silk paper, as well as a small number of stamps printed in blue on silk paper (RO3). Thus, the rare Alexander Match stamp in blue was actually printed for England & Bell.

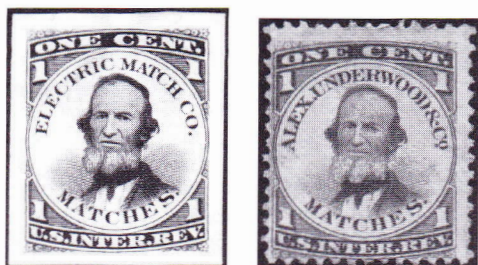
The fourth owner of the Alexander die was J. W. Eisenhart of York, Pennsylvania. Eisenhart sold his company to the Diamond Match Company around 1881. Unlike J. J. Macklin, and England & Bell, Eisenhart had the die modified to display his company name (RO80). Eisenhart received his first shipment of stamps in December 1875, so the Eisenhart essay was most likely prepared between August 1875, when the last stamps were produced for England & Bell, and December 1875, when the first stamps were printed with the revised "J. W. Eisenhart's Matches" text. Although Turner (1974, 149) indicates that this essay was printed by Carpenter, the essay exists with the National Bank Note Company logo. As the NBNC did not gain the contract for the production of revenue stamps until September 1875, this further narrows the possible date for the essay to the period from September to December 1875.

The Friedberg and Bansner census indicates that the Eisenhart's Matches essay is slightly less common than the average private die essay, with nine copies recorded in the census. The Friedberg and Bansner census lists essays in black, blue and green. The



Eagle collection contains an additional four copies of the Eisenhart's match essay, including the unique approval essay in orange, as well as copies in black and blue. The approval essay is not dated.

The Electric Match Essay



The Electric Match essay is another example of a name variation. Like the Eisenhart's Matches Essay, the Electric Match die was originally engraved for another company, in this case Alexander Underwood Matches; however the route the die took between Underwood and Electric Match is even more convoluted than the trail of the Eisenhart's die above. Alexander Underwood operated a match factory in Kenosha, Wisconsin, starting in 1857. His son, H. M. Underwood was an employee of the Park City Match Company, also of Kenosha in the 1860s. West's history of the companies is unclear; however, it appears that around 1867, Alexander Underwood sold his match company to the Park City Match Company. Around this time, the Park City Match Company was succeeded by the Kenosha Match Company, which continued to order stamps of the unmodified Park City private die design (RO142–RO143). Also in 1867, Alexander Underwood moved back east and established a new match company in Newark, New Jersey. Alexander Underwood had a private die prepared and first ordered stamps from his die in 1867 (RO178). His firm was listed in Newark business directories from 1867 through 1869.

At some point, the Park City Match Company dies were sold to Jas. L. Clark. Perry states that the dies were sold in 1867; however, that date seems unlikely, as Kenosha Match continued to order stamps from the die until June 1873, and Jas. L. Clark did not obtain his first delivery from the die until June 1873 (RO62–RO63). At some point

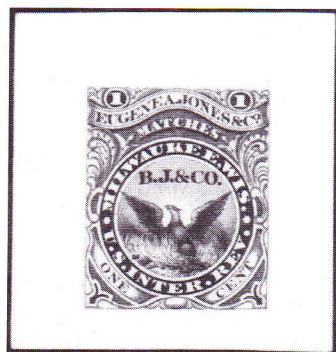
around 1870, the Kenosha Match Company was acquired by the Electric Match Company of Chicago, which continued to order stamps from the Park City Match Company die. H. M. Underwood continued to work for the Electric Match Company.

Around 1869 or 1870, the Alexander Underwood match factory in Newark stopped production. The Electric Match Company then purchased the Alexander Underwood die, and had stamps printed from the unmodified plate. In 1873, Electric Match Company had the Alexander Underwood die modified to read "Electric Match Co." The modified die was submitted to the Internal Revenue Service, and was approved on May 1, 1873. Despite the fact that the die was approved, no stamps were issued, and no stamps were produced from the Alexander Underwood or Park City Match Company dies after June 1873. Around this time, H. M. Underwood resigned from the Electric Match Company and sold his stock in the company due to disagreements over the operation of the company. The company then had some "difficulties" with the government and the owners fled to Canada, leaving a business debt of \$32,000.

The Electric Match Co. essay is of average rarity for private die essays. The Friedberg and Bansner census lists eleven copies; however, that source undercounts the number available in black. If the Friedberg and Bansner census is correct with the number of essays in blue and green, then there are least twelve copies available, plus the approval essay. The Eagle collection contains two copies of the Electric Match essay, one each in black and green, and there is a copy of the essay in black in the Boutwell album.

The Eugene A. Jones & Co Essay

The Eugene A. Jones & Co. essay is yet another match essay where the company name was changed on an existing die, but was never adopted. The die was originally engraved in 1864 for the Greenleaf Match Company of Milwaukee, Wisconsin (RO100). The Greenleaf Match Company was a partnership of Frank H. Greenleaf, P. B. Hill, and Samuel Ball. In 1867 or 1868, Greenleaf retired, and the match factory was operated by Barber & Co. with Edward Barber, Hill and Ball being the partners. Barber & Co. continued to use the Greenleaf stamps until 1873,



when the company was succeeded by Barber, Jones & Co.

In the new company, Edward Barber, Eugene A. Jones, and Priam B. Hill were partners. The new company had the Greenleaf stamp modified with the addition of "B. J. & Co." over the phoenix in the central medallion, while retaining the name Greenleaf & Co. in the ribbon at the top of the stamp (RO30). By January 1874, Edward Barber apparently left the company and the name changed to Eugene A. Jones & Co.

In January 1874, the new company instructed Carpenter to modify the "B. J. & Co." die by removing the name "Greenleaf and Co." and replacing it with "Eugene A. Jones & Co." In February 1874, they also requested that Carpenter remove the "B. J. & Co." from the die. Despite this request, the essay approved by the Internal Revenue Service on March 3, 1874, retains the "B. J. & Co." imprint over the phoenix in the central medallion, as do all of the recorded die essays. Carpenter responded on March 4, 1874, that, "[t]he new plate from altered die of Greenleaf & Co., later Barber, Jones & Co., is

ready for the press" (West 1980, 175). No plate essays are known, and no stamps were ever ordered from the plate. This was probably due to the fact that by August of 1874, the company had taken on a new partner and was then known as Kirby & Jones. By April 1875 the company was succeeded by Kirby & Sons, which may have used the B. J. & Co. stamps until November 1875, when the Kirby & Sons stamps were first issued. Kirby & Sons then modified the B. J. & Co. die to remove the "B. J. & Co." and replaced the Greenleaf & Co. name with Kirby & Sons (RO121).

The Eugene A. Jones & Co. essay is one of the most common private die essays, with twenty-three copies reported in the Friedberg and Bansner census. The essays are reported in black, blue, dark blue, green, dark green and red. In addition, the Eugene A. Jones & Co. essay exists as a compound die essay with the Barry's Proprietary stamp (RS29). The Friedberg and Bansner census reports an additional five compound die essays, in black and green. The Eagle collection contains an additional six copies of the essay in green, blue, black and red, as well as four compound essays in black and green.

The E.W. King Essay

The E. W. King essay is also identical to an



issued match stamp, but for a name change. The die for the W. D. Curtis company of Oshkosh, Wisconsin, was approved in April 1869 and stamps were issued to Curtis between August 1869 and August 1873 (RO68). The die was next put use by the Cannon Match Company, of Stillwater, Minnesota, of which W. D. Curtis was a partner (RO57). The name "Cannon Match Company" was apparently in honor of W. H. Cannon, the cashier of the Lumbermen's National Bank in Stillwater, who loaned the company the money for the revenue stamps. Curtis also had an unnamed partner in the wholesale grocery business in St. Paul, Minnesota. The Cannon company's die was approved in November 1877, and it received stamps between December 1877 and sometime in 1878. It is unknown when the E. W. King essay was prepared. The fact that NBNC printed the approval essay suggests that the essay was prepared sometime in the 1875 to 1879 period, when NBNC held the printing contract. (As was the case with the Eisenhart essay, Turner (1974, 165) attributes these essays to B&C rather than the NBNC.) Thus, it could have been engraved between the Curtis and Cannon stamps, or it could have been engraved after the Cannon stamp.

The identity of E. W. King remains a mystery. West suggested that E. W. King might have been Curtis' unnamed partner in the wholesale grocery business in St. Paul; however a review of the city directories for St. Paul in the Library of Congress, covering the years 1863 thorough 1883, did not reveal a listing for an E. W. King in either the match or the grocery business.

The E. W. King essay is the rarest of the match essays, with eight copies listed in the Friedberg and Bansner census. The essay is reported in black, blue and green. The Eagle collection contains an additional three copies of the essay in black, blue and green. The green essay in the Eagle collection has an NBNC logo

and is the approval copy of the essay. As was the case with the Eisenhart's essay, the approval essay is undated.

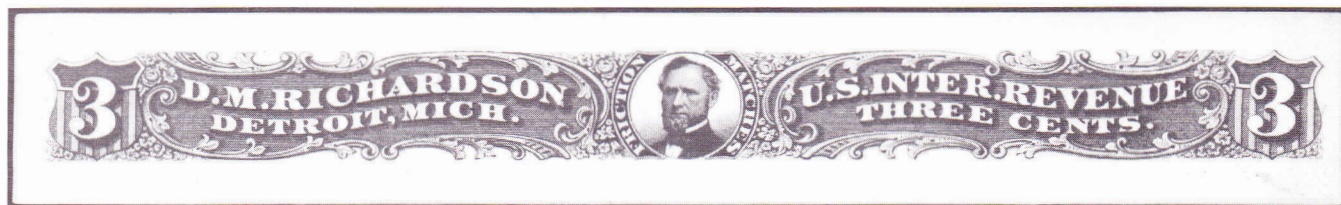
The D. M. Richardson Match Essay

The D. M. Richardson match essay is probably the most interesting of the match essays, and fortunately for collectors it is far and away the most common. David M. Richardson operated a match factory in Detroit Michigan. Richardson had both 1¢ and 3¢ stamps engraved in 1864. The 1¢ die was approved on June 3, 1864, and 1¢ stamps were issued in red between August 4, 1864 and March 1865 (RO154). The 1¢ stamp was issued in black between March 1865 and August 1875 (RO155).

The 3¢ die was approved September 22, 1864, and the 3¢ stamp was issued in vermilion between September 1864 and February 1865 (RO156). The 3¢ stamp was issued in blue between February 1865 and August 1875 (RO157). While the 3¢ blue stamp was in use, Richardson decided to use a 3¢ strip stamp, similar to the private die match stamps used by American Match Co., and others. By letter dated July 8, 1869, Joseph Carpenter pointed out that Richardson's model was 8½ inches long, and that, given the printing plate dimension of 11¾ by 14¾ inches, there would be substantial waste, unless Richardson were to cut the length of the strip to 7¼ inches (Butler, VIII:106). Carpenter prepared an essay, which was approved August 16, 1869. On May 30, 1870, Carpenter wrote to Richardson that, "inasmuch as the stamp is unsuitable for you, although not by reason of any fault on my part, and you do



(Approximately 92% actual size.)



not at present intent to use it I propose to accept from you half its price or one hundred seventy five dollars" (Butler, VIII:590). The die essay was reprinted in trial colors. Turner indicates that these trial color printings were prepared by Carpenter; however, the colors are not consistent with other Butler and Carpenter, or Joseph Carpenter, proofs. In addition, the essays are printed on card, rather than the India paper used by Butler and Carpenter for die proofs. Finally, the essays are numbered on the back. These traits are characteristic of reprints produced around 1903 by Ernest Schernikow after he purchased Butler and Carpenter dies in the bankruptcy sale of the Philadelphia Banknote Company. Turner reports that there were 250 die essays prepared in blue, and fifty each in brown, gray, green and plum. The essays are frequently offered in sets of five trial colors.

Canned food essays

The J. Winslow Jones Essay

Only one private die proprietary canned food stamp was issued, that of T. Kensett & Company of Baltimore Maryland (RP1). Thus, it is interesting that a canned vegetable stamp was planned for John Winslow Jones of Portland, Maine. J. Winslow Jones was the successor to Nathan Winslow & Company, which also produced canned green corn (Mainememory 2006). John Winslow Jones was listed in the 1863–64 and 1864–65 *Portland Business Directories* as "Packer of and Wholesale Dealer in Hermetically Sealed Meats, Vegetables, and Fruits of all kinds, No. 20 Union Street (Brown's Block). Factory at Congin Falls, Westbrook." In the

1869, 1870 and 1873 directories, John Winslow Jones' listing reads "canned goods, 161 Com'l, h Westbrook."

The J. Winslow Jones essay was created as a result of the Revenue Act of July 13, 1866, which instituted a tax, effective October 1, 1866, of 1 cent "[f]or and upon every can, bottle, or other single package, containing meats, fish, shell-fish, fruits, vegetables, sauces, sirups, prepared mustard, jams or jellies. . ." of up to two pounds and an additional one cent for each additional pound or fraction thereof (Mahler 1988, 37). After the institution of the new tax, J. Winslow Jones had a die essay prepared. The essay was approved by the Commissioner of Internal Revenue on December 14, 1866, the same day that the Kensett die was approved.* Kensett immediately had a plate prepared and received the first shipment of stamps on January 3, 1867. However, J. Winslow Jones apparently attempted to stop work on his die (Butler, VI:354). In the Act of March 2, 1867, Congress retroactively repealed the tax on canned vegetables effective March 1, 1867 (Mahler 1988, 39). The tax on vegetables was in effect for only five months.

It is not clear whether J. Winslow Jones ever paid for the engraving of his essay. There are a number of dunning letters in the Butler and Carpenter letter book addressed to Mr. Jones. After letters demanding payment dated March 30, 1867, and May 27, 1867, Mr. Carpenter had apparently lost patience with Mr. Jones (Butler, VI:226, 314). By letter dated June 13, 1867, Mr. Carpenter wrote to Mr. Jones that "your statement and our knowledge of the facts are at conflict," and that "the repeal of the law in March '67 and the corn season have no bearing in the case at all" (Butler, VI:339). By letter dated July 16, 1867, Butler and Carpenter noted that Mr. Jones' order to stop work on the essay was not received until after the work was completed and that Mr. Jones' correspondence could not be read as anything other than an absolute order for a stamp plate.

The story of the J. Winslow Jones essay does not end with the repeal of the tax on



*The Boston Book (Toppan, Deats and Holland 1899) indicates that the Kensett die was approved on December 4, 1866; however, the approval essay illustrated in Turner clearly shows a date of December 14.

canned vegetables. The J. Winslow Jones die was purchased by Boutell & Maynard, a match manufacturing concern located in St. Paul Minnesota. On August 2, 1873, Boutell & Maynard requested that the J. Winslow Jones die be modified at a cost of \$150. The modified die was approved by the Commissioner of Internal Revenue on August 22, 1873, and Boutell & Maynard received stamps between September 1873, and August 1875 (RO38). The Boutell & Maynard stamp's unusual design with a "can" of matches is explained by the origin of the die as a canned vegetable stamp. In addition, the Boutell & Maynard stamp is one of the very few match stamp bearing the word "proprietary," in this case due to its origin as a canned food stamp.

The J. Winslow Jones essay is slightly rarer than the average private die essay, with nine copies reported in the Friedberg and Bansner census. The essay is reported in black, blue and green. The Eagle collection contains two copies of the J. Winslow Jones essay, one each in black and blue, and there is a copy of the essay in black in the Boutwell album.

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Indian Government Fiscal and Judicial Stamps and Stamp Papers Including Provincial and Provisional Issues: Volume 1: Pre-Independence issues (including provincial overprints) and All-India post-Independence by S. M. Blatt, A. M. Mollah and D. Heppell. 532 ++ xii pages, 8 x 11 inches, hard cover in two parts (separate books), priced, illustrated. Published by A. M. Mollah. Available from Eric Jackson (Box 728, Leesport PA 19533) for \$95 plus \$2 shipping in the U.S. Postage to other countries is extra.

Twenty-one years have elapsed between the publication dates of Koeppl and Man-

ners' *The Court Fee and Revenue Stamps of the Princely States of India* and this work. Twenty-one years since the last major work about the revenue stamps of one of the world's most populous nations. But what a work it is.

In the introduction, the authors refer to this as a handbook. Yes, it does go beyond the scope of just a specialized catalog, but it is still basically a catalog although basic background is provided for each class of stamps or stamped papers. This is a more specialized catalog than previously printed. The first 300 pages are devoted to the adhesives. Both

***Literature*/page 53**

Literature in review

Canada National Park license is rare

By Peter Martin, ARA

Canadian revenue dealer E.S.J. van Dam, Bridgenorth, Ontario, is well known as the editor of *The Canada Revenue Stamp Catalogue* and for being the best source for Canadian revenues of all shapes and sizes. Still, it was a surprise to find a Canadian National Park license as lot 728 in his October 27, 2005, Auction Number 72.

The United States national parks issued automobile license windshield decals in the 1920s and 1930s in a variety of colors and sizes. They were required to show payment of the fee to operate a vehicle in the park.

Figure 1. A 1933 windshield decal for Zion National Park in the US.

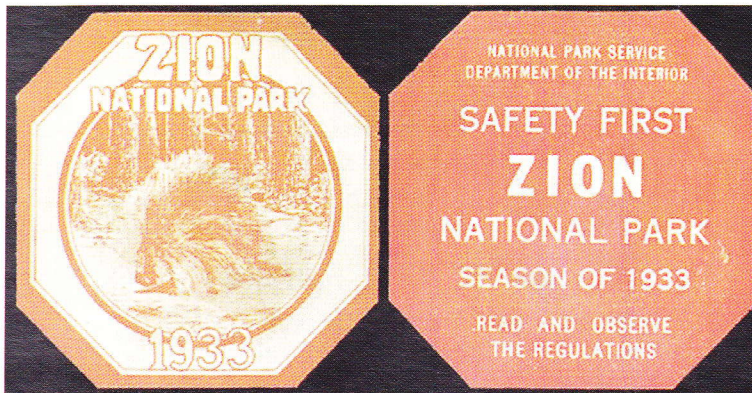
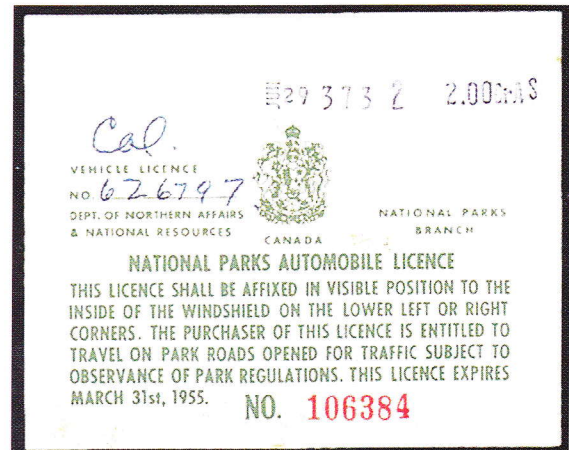
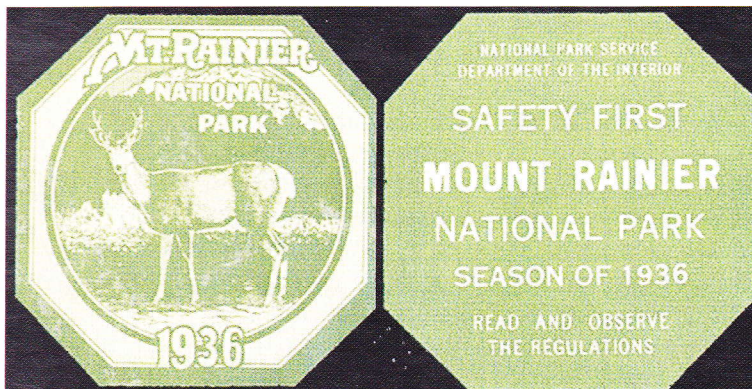


Figure 1 is an example from Utah's Zion National Park. The octagonal 1933 orange decal features a porcupine. Figure 2 is from Mount Rainier in Washington. The 1936 decal is green and shows a deer. The design for each park remained the same but the year date and color changed each year. Most of the park decals are scarce to rare.

Figure 2. A 1936 windshield decal from Mount Rainier in the US.



Figures 3 and 4. A 1954 Canada National Parks windshield stamp. This park permit is a form of revenue stamp.

Figures 3 and 4 show the front and back of Lot 728, Canada's 1954 National Parks Automobile license. The very attractive multicolored decal features a buffalo on the plains. The \$2 license was issued June 29, 1954, to a car from California with the license plate number of 626797.

The license was issued by the Department of Northern Affairs and Natural Resources, National Parks Branch and bears a red 106384 serial number. According to the instructions on the reverse, "The license shall be affixed to the inside of the windshield on the lower left or right corners. The purchaser of this license is entitled to travel on park roads opened for traffic subject to observance

of park regulations.” The license expired March 31, 1955.

The lot, described in the catalog as, “Buffalo-on 1954 \$2 National Park automobile windshield license decal. VF, multicolor decal. This is actually a type of revenue stamp as it is a park permit,” had a \$50 estimate and sold for more than twice that amount amid spirited bidding.

According to van Dam, this is the first such item he has offered in more than 35

years in the business. It is definitely rare. Anyone with a similar license, or with additional information about the period of use for these licenses, is asked to contact the author at: Box 4503, Danbury, CT 06813 or e-mail: <pmartin2020@aol.com>.

Anyone interested in Canadian revenues can contact van Dam at: Box 300, Bridgenorth, Ont, Canada K0L 1H0 or via his website at <www.esjvandam.com>.

Literature: Indian Government Fiscal stamps/ from page 51

British era and independent India stamps of the same title are listed together. A cross reference list is given for most issues comparing the numbering system of this publication with those of Barefoot's seventh edition (2002), Crofton & Corfield (1905), Forbin (1915), Moens (1893) and Morley (1910).

Most illustrations are actual size. They are digital and have been enhanced for better viewing. The listings of adhesives are priced in points, which at the time of publication were equal to GB£1 per point. The stamped revenue paper is unpriced. Gaps in the numbering system have been built in, especially in the listings of provisionally overprinted

stamps and stamped paper since the authors readily acknowledge that their list is not all-inclusive. Most of the stamped paper listings are in the form of a grid with those spaces filled in where the items are known to collectors.

Information provided on the copyright page indicates that this year the authors intend to publish volume two which will cover independent India provincial issues. It is impossible not to recommend this publication to anyone who collects Indian revenues. General revenue collectors and literature collectors may also want to consider its purchase.

Kenneth Trettin

Canadian Revenue Newsletter—March 2006

Several articles in the March 2006 issue of the *Canadian Revenue Newsletter* provide the reader with a wide variety of subjects. “The User-pay Garbage Tags of St. Albert, Alberta” by editor Christopher Ryan tells of the garbage bag tags from that city. There are two types; a set of tags given to each household every six months, the number is based on the number of bags per week they expect to place out for collection although the tags can be used at a rate determined by the householder; and, tags for excess garbage to be used when you have used up the tags you initially subscribed to.

Peter de Groot begins “A Survey of Newfoundland's Statutes Governing the use of Inland Revenue Stamps.” This is the beginning of a series of articles; the first two parts will describe the stamp act.

Christopher Ryan writes again describing the metal tags used as evidence of payment

of “Winnipeg's Motor Vehicle Tax: 1932-1942.” These were small aluminum and later tin-plated steel tags about the size of a dog license tag. In his last article, he describes and illustrates a document bearing an Ontario Fee Fund stamp used on the last day of use for the stamp.

A notice of importance to all collectors of Canadian revenue stamps appears from Edward Zaluski. He is updating his series of reference manuals, this time to be published on CDs. The first for the Federal Issues planned for 2008 and for the Provincial issues in 2009. He is seeking input from anyone who can correct old information or add new. He can be contacted at <zaled@auracom.com> or at 2696 Flanery Drive, Ottawa ON Canada K1V 8M2.

Canadian Revenue Newsletter is the publication of the Canadian Revenue Study Group

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An early philatelic item from Columbus, Ohio

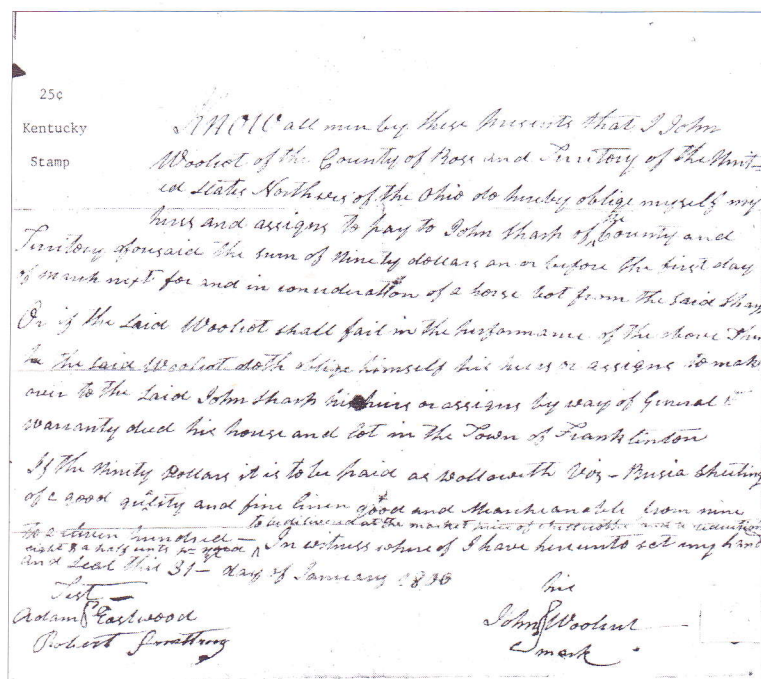


Figure 1. An 1800 performance bond for \$90 with a 24c Kentucky embossed stamp.

by Henry Fisher, ARA

Several years ago I acquired an item from Admiral W.V. Combs' collection of embossed revenue stamps. I had corresponded with the Admiral for many years, received a photo-

copy of the document. I was able to buy the document from the purchaser of a large auction lot when Matthew Bennett auctioned the Combs collection.

The item is a January 31, 1800, performance bond for \$90 to pay for a house lot in Franklinton (Figure 1). (A typed version of document is shown in Figure 2.) The document carries an embossed First Federal Issue 25c Kentucky stamp (RM87). In his book on the *First Federal Issue 1798-1801: U. S. embossed revenue stamped paper*, Admiral Combs give extensive information about the stamps and their usages. Combs made a survey and recorded seventy-six of this stamp known. The First Federal Issue taxed bonds and certain other documents between July 1, 1798, and February 28, 1801.

Each of the sixteen states in the Union, at that time, was a district where taxes were paid. All stamps picture an eagle holding a shield with the denomination above the eagle and the name of the state below the shield. Kentucky became a state in 1792 and taxes for the Northwest Territory were normally collected there. The 25c stamp on this particular document overpaid the tax by 15c.

Figure 2. A typed version of the text of the document in Figure 1.

| | |
|-----------------------------------|--|
| <p>25c Kentucky Stamp</p> | <p>KNOW all men by these presents that I John Woolcot of the County of Ross and Territory of the United States Northwest of the Ohio do hereby oblige myself my heirs and assigns to say to John Sharp of the County and Territory aforesaid the sum of Ninety Dollars on or before the first day of March next for and in consideration of a house lot from the said Sharp Or if the said Woolcot shall fail in the performance of the above then In the said Woolcot doth oblige himself his heirs or assigns to make over to the said John Sharp his heirs or assigns by way of General warranty and his house and lot in the Town of Franklinton. If the Ninety Dollars it is to be paid as Dollars (?) with Russia sheeting of a good quality and fine linen good and Merchantable from nine to a drawn (?) hundred to be delivered at the market price of Chillicothe and a taxation eight and a half cents per yard. In witness where I have hereunto set my hand and seal this 31 day of January 1800</p> <p>(At)Test Adam Eastwood Robert Farthing</p> <p>his John Woolcot mark</p> |
|-----------------------------------|--|

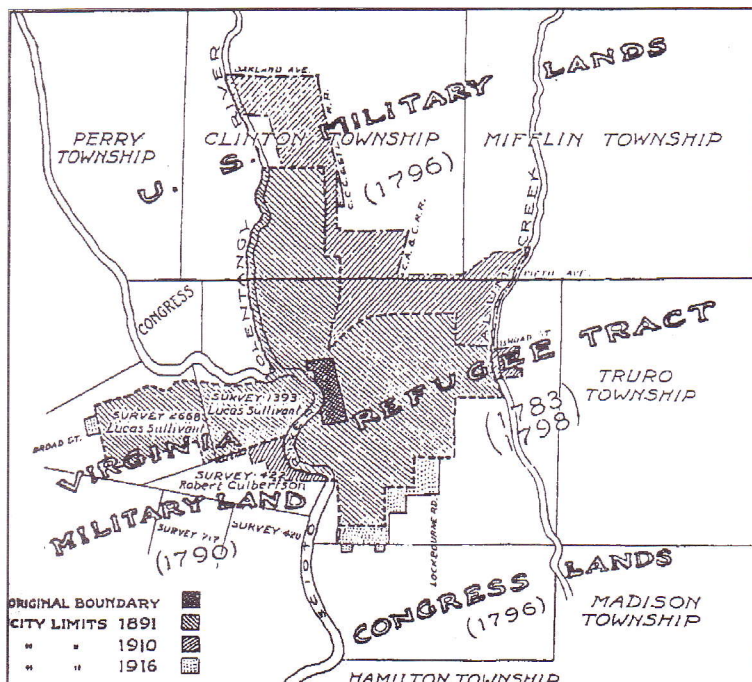
Figure 6. Lyne Starling, early settler and landowner in Columbus.



probably occupied by the Main Post Office of Columbus. After a flood, he moved the center of the town to higher ground at the present intersection of West Broad Street and State Route 315. Settlers soon arrived there from surrounding states. The area was so primitive at that time that there was one chair for every two inhabitants and people from each family had to eat in shifts, there not being enough table service.

In 1801 Sullivant established a permanent home in Franklinton. In 1803 Franklinton was still a rough frontier village of log cabins, except for one brick home occupied by Sullivant. In that year Ohio became a state and Franklin County was carved out of part

Figure 7. A historical map of Columbus, Ohio.



of Ross County. Adam Hosack opened a post office in Franklinton in 1805 and the first stampless covers date from that year. Andrew McElvain, thirteen years old, was hired to carry mail on a forty-five mile postal route by which letters were sent from Franklinton to Chillicothe and then to the outside world. In the same year Lyne Starling (Figure 6) traveled from Virginia to settle in Franklinton. In 1809 Starling bought land in the Refugee Tract on the east bank of the Scioto River. The Refugee Tract was land set aside for people from Canada who had sympathized with the Americans and fled to the United States during the Revolutionary War (Figure 7).

Zanesville lies about sixty miles east of Franklinton and was the original territorial capital. In 1810 state legislators realized there was a need for a permanent capital city for Ohio that was centrally located. Franklinton, Worthington and Dublin were contenders for this honor. In 1812 the state capital was moved from Zanesville to Chillicothe. In the same year the legislature accepted land on a high wooded east bank of the Scioto River, from Starling and three other men. To convince the legislators to choose their land, Starling and the others were required to build a statehouse and penitentiary. In exchange, the men were given permission to lay out a town and sell lots. The city was named Columbus. Franklinton, which was still a separate community, achieved its greatest importance as the headquarters of General William Henry Harrison who was in charge of retaking Detroit after that community fell to the British in the War of 1812. Franklinton never become an incorporated city and was absorbed into Columbus in 1870 as the latter grew and expanded its limits.

This bond may be the oldest philatelic item from Columbus, where I live. Although a 25¢ Kentucky First Federal Issue stamp is common and not expensive, this document holds an honored place in my First Federal Issue collection.

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R81c \$2.00 Red Conveyance with gouge over eye

by D. A. Woodworth, Jr., ARA

I attended a small stamp show in June 1998 after attending a class on U.S. revenue stamps at the APS Stamp Camp of 1998. There I had an opportunity to buy an interesting \$2.00 red Conveyance stamp from the revenue issue of 1862-71. The bright color of the stamp immediately attracted me and I quickly checked it to see if it was a type "d" on silk paper (it wasn't!).

I then noticed the annotation the vendor had placed on the stock page, which noted the presence of a pronounced gouge over President Washington's left eye (the viewer's right) that was unlisted in Scott. This fault was indeed very obvious. It was indeed unlisted in Scott. I did not find mention of it in the ARA-published *Riley's Fiscal Philatelic Literature Handbook* or in my other more extensive literature on the first issue revenues.

As closely as I can tell, the black manuscript cancellation reads "C.F. May 24 1871." I would suspect that what appears to be a gouge was caused by a sharp object striking the plate and causing the problem. It being late in the life of this issue in May of 1871, it is likely that no steps were taken to correct the problem as the blue and black second revenue issue of 1871 was soon to appear.

It would be interesting to know if other copies of this stamp exist. I would be pleased to hear from other collectors owning copies of this stamp, particularly to know the dates of



cancellation. This would help to pinpoint the approximate date that the flaw occurred. Please contact me via the Editor, *The American Revenuer*, or via e-mail at <ddd@apci.net>.

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of BNAPS. For more information contact the group's chairman, Fritz Angst (W2200 First National Bank Building, 332 Minnesota

Street, St. Paul MN 55101) or the newsletter editor Chris Ryan (569 Jane Street, Toronto, Ontario M6S 4A3).

Confederate States of America tax receipts

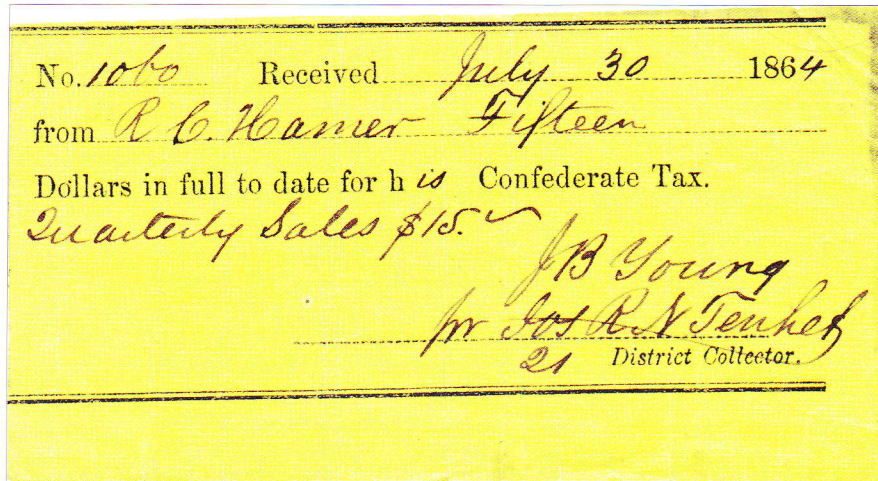


Figure 1. This Receipt For Quarterly Sales Tax is printed on yellow laid paper. Often, the state is not named on Confederate receipts.

by Alan Hicks, ARA

Residents of the Confederate States were heavily taxed during the Civil War. In addition to the Occupational Taxes which were discussed earlier (Hines and Hicks 2005), several other varieties of taxes are noted.

The same law that imposed the Occupational Taxes, the Tax Act of April 24, 1863, (Matthews 1864) also called for an additional States Tax to be paid. This was a percentage of the amount of gross sales (Figure 1).

The Tax in Kind was provided for by the tax Act of April 24, 1863, as well. It was a tax of 10% on most agricultural products. The taxed produce was to be delivered to the tax

collector. An allowance was made for the sustenance of the farmer and his family before the 10% was calculated. The produce was used either to support the troops directly or was sold to support the war effort in general. In later legislation, (Senate Bill 51, 1864) this tax was doubled, the additional 10% being delivered to the district Quartermaster who would purchase the supplies at an assessed value. The supplies were for the support of the army (Figure 2).

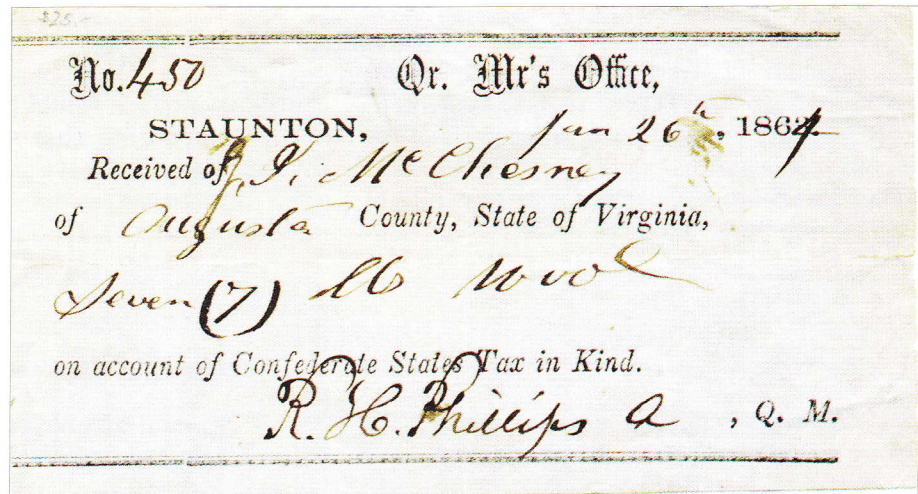
The Tax Act of April 24, 1863, also called for an in-

come tax. Individuals were taxed at the rate of 5% for income between \$500 and \$1,500, at the rate of 10% on income between \$1,500 and \$5,000, and at the rate of 12½% on income between \$5,000 and \$10,000. Income over \$10,000 was taxed at the rate of 15% (Figure 3).

The Soldier's Tax was not a tax on soldiers, but was meant to raise additional money to give the soldiers a pay increase (Secretary of Treasury 1865). The tax was to be equal to 20% of the amount of taxes imposed in the year 1864 (Figure 4).

To date, only a handful of these interesting Confederate tax receipts have come to

Figure 2. this receipt for Tax in Kind was paid with seven pounds of wool. It is receipted by the Quarter Master, the legal recipient for such payments. It is from Virginia and is printed on gray laid paper. There was no consistency to the type or color of paper used for receipts. Apparently, whatever paper was at hand was used.



light. During the years of the Civil War hundreds of thousands, if not millions, of these tax receipts must have been produced. The author invites correspondence from collectors with any additional information about these Confederate States of America "tax paid."

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19conf/menu.html> along with numerous other Confederate States documents.]

Senate Bill No. 51 A Bill to provide supplies for the army and to prescribe the mode of making impressments. Section 1. June 2, 1864. <<http://docsouth.unc.edu/bill51/bill51.html>>.

No. 371
STATE OF Florida
 Collector's District.
 RECEIVED of *W.L. Kyle Adm. and Est. C.C. Kyle*
 the sum of *One hundred and twenty five*
dollars
 being the amount of the *Income Tax*
 tax payable by *Est. C.C. Kyle*
 for the *last* year ending *on 1 of May*
 1864
Feb 27 1864
John H. Smith Collector
 for *1* District.

Figure 3. Payment of Income Tax was noted on this receipt from Florida. It is a generic form, with spaces for all information, state name included, to be added in manuscript. This form is printed on white wove paper.

State of Georgia:
 No. *664*
 RECEIVED of *J.W. Furlow Guard*
 the sum of *Ten Dollars*
17 Dollars, *Soldiers Tax* on *Income*
 for the *year* ending *Dec 31st* 1864
March 25th 1864
J.W. Furlow Collector.
 For *2* District.

Figure 4. The State of Georgia created this form, which was used to receipt the payment of the Soldiers Tax. It is printed on coarse brown wove paper.

Literature in review

***California Feed Tags With Tax Paid India "Feeding Stuffs"* by Joe Ross.**

It is my distinct pleasure to announce the long, long overdue catalog on the feed tags of the state of California is now in print! As you may well know, if there is an arena in state revenues that has been overlooked and just plain neglected it's tax tags. First we had the Nutmeg sales of Bert Hubbard's tag holdings and now Joe Ross breaks new ground with his fine publication.

Spiral bound, and consisting of some sixty+ pages the author has done a magnificent job by

taking the reader step by step through the evolution of changes and myriad of issues that were in use over an expanse of almost twenty years. Another bonus is that all that tags are priced as well!

Copies are available from the author: Joe Ross, 8036 Rio Linda Blvd., Elverta, CA 95626. Catalog prices (sent postpaid) are: Color—\$40; Black and white—\$20. The author can also be reached at: <CalReveJoe@aol.com>.

Mack Matesen, ARA

The Revenue Journal of Great Britain—March 2006

The March 2006 issue of *The Revenue Journal of Great Britain* opens with musings by Editor Clive Akerman regarding the "Fragility of Societies." These observations could be applied to most philatelic organizations worldwide. All are too often dependent upon the efforts of a very few members for the society's continued existence. Whatever philatelic society you belong to: support your society, don't just be supported by the society.

"The American Bank Note Company and Hawaii" by Randall E. Burt is a brief history of that firm from its inception in 1858 until about 1900 along with biographical notes about some of its engravers. The Hawaii connection appears to be that some of the engravers are credited with engraving some of Hawaii's stamps.

In "Hong Kong Stamp Duty KGVI \$200 black and blue on blue: issue delayed due to enemy occupation" author Andrew McClellan tells how the Japanese occupation of Hong Kong during WWII delayed this stamp.

Joaquín Amado provides an overview of many taxpaid stamps in "Spanish Sales Tax Stamps and Seals. Some of the areas taxed include matches, playing cards, gunpowder and explosives, alcohol, tobacco, medicines, perfumes, fuels, coffee and chicory, documentary stamps and consumer goods. It is a vast area but this long article should provide the reader with a good basic background of the area.

The issue rounds out with shorter articles. Fred Pickard looks at "Switzerland: two interesting documents" and Giovanni Palazzo looks at "Union of South Africa—Petrol Restrictions 1942-46" including illustrations. The editor rounds out the issue with his usual fine series of reviews of current literature.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain. For membership information contact Tony Hall, 57 Brandles Road, Letchworth, Herts SG6 2JA or by email <rs.gb.hall@talk21.com>.

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3875 SPENCE, ROBERT A
5432 SUSMAN, DR JEFFREY L
2693 TERPSTRA, KENNETH D
1363 TROWER, PAUL

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5758 VINCENT, BRUNO
5526 VINTON, HOWARD S
6879 VOLOUSKI, LARRY
2070 WAIT, CONANT
5677 WILLIS, MICHAEL
1970 WINUM, LAURENCE L
6889 ZELBST, CHARLES M

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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.

EMERY, RONALD 6913. 16 Country Club Rd, Contoocook NH 03229. Cinderellas, Literature, Local Posts, Seals, Worldwide.

KUBINSKY, PAUL M 6918. Proposed by: Eric Jackson 1563. United States, US-Scott Listed.

MEDWID, ANDREW 6915. 16 Woodfield Terr, Tarrytown NY 10591. Proposed by: Eric Jackson 1563. Russia, Seals, US-Postal Notes, US-Savings, US-Scott Listed, US-Telegraphs, Worldwide.

RICCIO, DOMINICK 6916. 169 E 91st St , Apt 10C, New York NY 10128. Proposed by: Eric Jackson 1563. Caribbean-US/Danish, Czechoslovakia, Ireland, Italy, US-Scott Listed.

SLIVITZKY, ANDRE 6914. 1440 Rrg Notre-Dame, Saint-Raymond, Quebec G3L 1N5 Canada. Proposed by: Martin Richardson. Canada.

TICHENOR, DONALD K 6917. 268 Whistlewood Ln, Hendersonville NC 28739-8732. Proposed by: Eric Jackson 1563. US-Documentary, US-Future Delivery, US-Proprietary, US-Stock Transfer.

VALLENS, BRENT EDWARD 6912. 20941 Devonshire St , # 106, Chatsworth CA 91311. Proposed by: Martin Richardson 1507. US-Savings, US-Scott Listed, US-Special Tax Stamps.

Address Changes

BLASER, MARK 1328. 718 Carolina Court, Manteo NC 27954.

BUFFINGTON, NINA 6892. Box 21452, Seattle WA 98111-3452.

COALTER, ALTON B 5274. Box 1548, Rolla MO 65402.

LURIE, JEROME 3346. 141 Algiers Way, Pacheco CA 94553.

MILLER, IRVING 5716. 32 U Pattagannsett Rd, Unit 31, East Lyme CT 06333-1150.

OLSON, GEORGE T JR 4620. 6650 Lake Run Dr, Flowery Brand GA 30542.

RICHARDSON, MARTIN 1507. 23825 W River Rd, Grosse ILE MI 48138-1646.

SANFORD, MICHAEL W 5440. 107 Navaho Trail, Huntsville AL 35806.

SHIVELY JR, FRANK L M.D. 1900. 590 Isaac Prugh Way, Apt 120, Dayton OH 45429-3475.

Deceased

5032 TAYLOR, JOHN A

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6872 CROSSLAND, DAVID W

5719 DANIELS, KENNETH

2000 EPMAC,

5561 JONES, JAMES F

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BLECKWENN, BRIAN M 1251

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DAIGLE, FRANCIS E 5257

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DEWEY, ROBERT A JR 2908

DONNELL, DENNY JR 1957

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NEWMAN, DAVID H 5508
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All stamps are in used condition unless noted as mint.

| | | | | | |
|----|---|----------|-----|---|--------|
| 1 | First Issue Revenue Stamps R1b vertical pair, F PSE certificate PHOTO | 180.00 | 81 | RJM7 mint, F-VF natural s/e PHOTO | -- |
| 2 | R1c block of 4, Chestnut Hill Reservoir blue h/s, VF PH | 12.50 | 82 | Consular Service Fee RK32 F-VF | 95.00 |
| 3 | R3c block of 28, Ruth & Fleming, Baltimore p/c, F-VF | -- | 83 | Customs Fee Stamps RL7 used, VF pinhole, PSE cert. | 77.50 |
| 4 | R5b imperf vertically, horizontal pair, F few short perfs | -- | 84 | RL8 used, VF | 90.00 |
| 5 | R11b F-VF short perf, APS certificate PHOTO | 250.00 | 85 | Embossed Revenue Stamped Paper RM561 type S-C, sharp strike, 1802 import cert. for one hoghead of rum, F-VF | 25.00 |
| 6 | R13c RSM block of four, W. & Co. printed cancel, F-VF | -- | 86 | RM575 type T-D, sharp strike on an 1831 import certificate for one chest of Hyson Skin Tea from Canton, VF | 50.00 |
| 7 | R13c block of four, Kemp, Day & Co. printed cancel, F-VF | -- | 87 | Revenue Stamped Paper RN-B2 New York, N.Y. American Exchange Nat Bank, American Phototype Co. check, VF | 40.00 |
| 8 | R13c blue h/s, F light crease, short perf, PF certificate PH | 225.00 | 88 | RN-B10 New York, N.Y. Bank of New York, R.O. Edwards check, VF | 22.50 |
| 9 | R19a horiz. pair, F-VF couple small tears, PF cert PH | 450.00 | 89 | RN-C21 San Francisco, Calif. Bank of California check. Unused, VF | 50.00 |
| 10 | R24b vertical pair, F short perf, PSE certificate | 150.00 | 90 | RN-C21b Virginia, Nev. Agency of the Bank of California, Gould & Curry Silver Mining Company check. Used, VF | 65.00 |
| 11 | R34b two singles reattached to form an original pair, F tiny nick at top PHOTO | 700.00 | 91 | RN-D9 Colorado Springs, Col. Denver & Rio Grande Railway Company draft, VF | 75.00 |
| 12 | R36a F-VF light stain, APS certificate | 350.00 | 92 | RN-G3 Wilkes Barre, Pa. Peoples Bank check, VF | 100.00 |
| 13 | R43a VF APS certificate PHOTO | 250.00 | 93 | RN-K8 Philadelphia, Pa. Western National Bank, J. H. Siddall & Son, Conveyancers check. Used, F-VF tiny flaws | 350.00 |
| 14 | R51a VF light crease, PF certificate | 150.00 | 94 | RN-L13 Philadelphia, Pa. Farmers and Mechanics National Bank check, VF | 300.00 |
| 15 | R52b VF PSE certificate | 70.00 | 95 | RN-P6 New York. Commercial Warehouse Co. certificate of deposit, F-VF small faults at left | 225.00 |
| 16 | R53a VF PHOTO | 1,000.00 | 96 | RN-X7 Lebanon, Ky. Marion National Bank check, VF | -- |
| 17 | R62b VF light crease, PF certificate | 125.00 | 97 | Private Die Match Stamps R019b F-VF light creases | 100.00 |
| 18 | R63a F-VF PHOTO | 250.00 | 98 | R033b F-VF few blunt perfs at bottom PHOTO | 140.00 |
| 19 | R74c F PHOTO | 275.00 | 99 | R047d F-VF | 27.50 |
| 20 | R80a F-VF appearance, rebaked over repaired tears, creases and thins, PF certificate PHOTO | 9,500.00 | 100 | R052 April 2 1875. VF light creases | 50.00 |
| 21 | R85a VF PHOTO | 175.00 | 101 | R054 May 2 1874. VF small faults | 8.00 |
| 22 | R88a black h/s, F APS certificate PHOTO | 300.00 | 102 | R054 Feb. 2 1875. VF natural paper hole | 8.00 |
| 23 | R90a VF thin spot, PSE certificate PHOTO | 175.00 | 103 | R054h Aug. 2 1871. VF UR corner added | 45.00 |
| 24 | R91a F PSE certificate | 150.00 | 104 | R055 Nov. 1, 1878. VF small faults | 25.00 |
| 25 | R95a VF tiny margin tear PHOTO | 600.00 | 105 | R056 undated, VF two repaired tear | 6.00 |
| 26 | R100c mint, disturbed gum, F-VF tiny surface scrapes, PF certificate PHOTO | 160.00 | 106 | R056 September 1, 1880. VF small faults | 6.00 |
| 27 | R100d VF tiny surface scrape, PF certificate PHOTO | 200.00 | 107 | R086c F PHOTO | 200.00 |
| 28 | R101a VF crease, small corner thin, APS certificate PH | 250.00 | 108 | R0106c F PHOTO | 175.00 |
| 29 | R101c F-VF light crease | 125.00 | 109 | R0113e F light crease, thin spot PHOTO | 175.00 |
| 30 | Second Issue Revenue Stamps R113 vertical pair, F crease in bottom stamp | 200.00 | 110 | R0131b F thin | 100.00 |
| 31 | R122 blue h/s & cut cancels, XF | 120.00 | 111 | R0165b F-VF creases, small thin PHOTO | 500.00 |
| 32 | R128 F-VF PHOTO | 200.00 | 112 | Private Die Medicine Stamps RS14d mint, F-VF | 75.00 |
| 33 | R131 F small faults PHOTO | 600.00 | 113 | RS34b F-VF small filled thin, crease PHOTO | 125.00 |
| 34 | Third Issue Revenue R134 vertical pair, unused, F Documentary Stamps R163 Express Co. h/s & printed cancels collection of over 80 stamps, few 1st Issue, most are Battleships, F-VF | 90.00 | 114 | RS53b F-VF | 90.00 |
| 35 | R176 mint, VF thin spot, PF certificate | 110.00 | 115 | RS67d F small faults | 100.00 |
| 36 | R183 mint, F-VF PSE certificate PHOTO | 190.00 | 116 | RS100b F-VF PHOTO | 300.00 |
| 37 | R189 cut cancel, VF | 92.50 | 117 | RS112a F filled thins and small faults | 400.00 |
| 38 | R601 mint, VF PHOTO | 160.00 | 118 | RS123b VF small thin and stain | 100.00 |
| 39 | R669 mint, VF | 110.00 | 119 | RS237b F-VF small thins PHOTO | 225.00 |
| 40 | Proprietary Stamps RB7a F-VF pulled perf, PF cert. | 225.00 | 120 | Motor Vehicle Use Tax RV41 mint, VF | 26.00 |
| 41 | RB65 on E.C. Totten Indian Corn Leaf plaster envelope, VF | -- | 121 | Distilled Spirits Excise Tax RX28 punch cancel, VF | 40.00 |
| 42 | Future Delivery RC3a mint, VF | 85.00 | 122 | RX28-46, less RX44, punch cancels, VF | 406.50 |
| 43 | RC26 mint, F short perf, PSE certificate PHOTO | 140.00 | 123 | Firearms Transfer Tax Stamps RY1 mint, F PHOTO | 350.00 |
| 44 | Stock Transfer Stamps RD116 staple holes, F-VF tiny tear, thin PHOTO | 850.00 | 124 | RY8 used, VF | 75.00 |
| 45 | RD226 used, VF short perf | 45.00 | 125 | Cigars Taxpaid Stamps TC128A mint, F-VF | 20.00 |
| 46 | RD333 used, VF | 50.00 | 126 | TC129 mint, VF repaired tear | 10.00 |
| 47 | RD338 cut cancel, VF PSE certificate | 97.50 | 127 | TC659a mint, F-VF | 10.00 |
| 48 | Wines And Cordials Tax RE56 used, staple holes, VF | 42.50 | 128 | Carriers' Stamps ILB9 on cover to Baltimore, ms. cancel, F-VF | 175.00 |
| 49 | RE126 mint, VF | 37.50 | 129 | Carriers' Stamps Proofs LO1P4 VF | 25.00 |
| 50 | RE148 mint, VF | 130.00 | 130 | LO2P4 VF | 25.00 |
| 51 | RE164 mint, F-VF PHOTO | 325.00 | 131 | Local Post Stamps 15L13 used on cover with #11, Blood's Despatch h/s, local not tied, VF | -- |
| 52 | Beer Tax Stamps REA17 (18B) F-VF small faults | 110.00 | 132 | 15L17 on folded letter, not tied, VF | -- |
| 53 | REA22b (23C) VF small faults | 25.00 | 133 | 20L7 tied on cover, PAID/J.T.B. and Boyd's City Express Post oval h/s, VF | 175.00 |
| 54 | REA38e (39E) F-VF | 150.00 | 134 | 20L8 used on cover, red NEW-YORK Paid 3 Cts., VF | 400.00 |
| 55 | REA178 (198a) mint, XF tiny inclusion PHOTO | 650.00 | 135 | 26L2 used, F-VF thins PHOTO | 5.00 |
| 56 | REA193 (219a) mint, XF | 200.00 | 136 | Express Company Stamps & Labels ADX-F1 mint, VF | 30.00 |
| 57 | REA195 (221a) mint, XF | 200.00 | 137 | AMEX-L255 Troy, N.Y., used, VF PHOTO | 30.00 |
| 58 | REA197 (223a) mint, XF | 150.00 | 138 | AMEX-L325 Annapolis, Ia., mint, F-VF PHOTO | 100.00 |
| 59 | REA198a (224) large punch hole, VF | 60.00 | 139 | AMEX-L365 South Sioux City, Neb., unused, VF | 50.00 |
| 60 | Playing Cards Stamps RF14 magenta surcharge, partial double surcharge, VF small tear at right, PF certificate | 110.00 | 140 | DRGX-F2 mint, VF | 20.00 |
| 61 | RF26 double printing, unwatermarked, coil pair, mint, VF | 50.00 | 141 | ELPD-L1BP booklet pane of one, mint, VF | -- |
| 62 | RF29 mint, F PHOTO | 175.00 | 142 | ELPD-L2BP booklet pane of one, mint, VF | -- |
| 63 | Silver Tax Stamps RG49 mint, F-VF | 160.00 | 143 | GARX-S2 mint, VF | 5.00 |
| 64 | RG79 used, VF crease PHOTO | 275.00 | 144 | GARX-S3 mint, VF | 10.00 |
| 65 | RG95 mint, VF | 125.00 | 145 | PCMX-S2 mint, VF thin PHOTO | 10.00 |
| 66 | RG125 x 2, 124 x 2, 118, 116 & 108, Memorandum of Transfer of an Interest in Silver Bullion, 1957, F-VF small faults | 185.30 | 146 | PCYX-S1 used, F-VF small faults | 15.00 |
| 67 | RG132 used, F-VF small thins, PSE certificate | 160.00 | 147 | RPKD-L1 mint, VF PHOTO | 15.00 |
| 68 | Narcotic Tax Stamps RJA45b used, F-VF small faults PHOTO | 125.00 | 148 | SSTD-L1 mint, VF PHOTO | -- |
| 69 | RJA58b used, VF PHOTO | 200.00 | 149 | UCMD-S2BP booklet pane of one, mint, VF | -- |
| 70 | RJA60b mint, VF | 20.00+ | 150 | USX-F1 mint, VF | 15.00 |
| 71 | RJA64b mint, VF | 47.50+ | 151 | USX-F2 used, VF | 15.00 |
| 72 | RJA70a mint, XF PHOTO | 325.00 | 152 | USX-L157 Iowa City, Ia. on envelope fragment, used, VF | 25.00 |
| 73 | RJA72c mint, VF | 67.50+ | 153 | WFCX-F5 mint, VF PHOTO | 35.00 |
| 74 | RJA78b mint, VF PSE certificate | 125.00 | 154 | WFCX-L140 Shasta, Cal., mint, VF | 25.00 |
| 75 | RJA105a used, VF small faults | 140.00 | 155 | WTXX-F1 mint, VF | 10.00 |
| 76 | Marijuana Transfer Tax Stamps RJM1 mint, F-VF natural s/e PHOTO | -- | 156 | College Stamps Bryant, Stratton & Co., Type III, blue, F-VF PHOTO | -- |
| 77 | RJM2 mint, F-VF natural s/e PHOTO | -- | 157 | Coleman National Business College, 2c blue, red SPECIMEN overprint and security punch, VF PHOTO | -- |
| 78 | RJM5 mint, F natural s/e PHOTO | -- | | | |
| 79 | RJM6 mint, F-VF natural s/e PHOTO | -- | | | |

| | | |
|-----|--|--------|
| 158 | Telegraph Stamps 15T16 mint, VF tiny crease PHOTO | 160.00 |
| 159 | 15T02 mint, F | 40.00 |
| 160 | United Wireless, 1909 dull brown, (Galbraith) pair, imperf-orate between, mint, VF PHOTO | -- |
| 161 | United Wireless, 1912 brown, (Trustees in Bankruptcy), bottom & left wing margins, unused, F-VF | -- |
| 162 | United Wireless, 1912 brown, (Trustees in Bankruptcy), pair, imperf-orate between, unused, VF | -- |
| 163 | Telephone Franks American Telephone & Telegraph, 5 red, dated Jan. 31st 1896 on back, mint, F | -- |
| 164 | American Telephone & Telegraph, 5 blue, dated Dec 31st 1900 on back, mint, F | -- |
| 165 | American Telephone & Telegraph, 5 green, dated Nov. 30st 1905 on back, mint, VF | -- |
| 166 | American Telephone & Telegraph, 5 brown, undated, mint, VF | -- |
| 167 | American Telephone & Telegraph, 5 blue, dated Sep. 30 1907 on back, mint, VF | -- |
| 168 | American Telephone & Telegraph, 5 green, booklet pane of 20, dated Jan. 31st 1931 on back, mint, F-VF | -- |
| 169 | American Telephone & Telegraph, 25 green, booklet pane of 20, dated Jan. 31st 1931 on back, mint, F-VF | -- |
| 170 | American Telephone & Telegraph, 5 green, booklet pane of 20, dated Jan. 31st 1932 on back, mint, F-VF | -- |
| 171 | American Telephone & Telegraph, 25 green, booklet pane of 20, dated Jan. 31st 1932 on back, mint, F-VF | -- |
| 172 | American Telephone & Telegraph, 5 green, booklet pane of 20, dated Jan. 31st 1933 on back, mint, F-VF | -- |
| 173 | American Telephone & Telegraph, 5 green, booklet pane of 20, dated Jan. 31st 1934 on back, mint, F-VF | -- |
| 174 | American Telephone & Telegraph, 5 blue, booklet pane of 20, dated Dec. 31st 1945 on back, mint, F-VF | -- |
| 175 | American Telephone & Telegraph, 5 blue, booklet pane of 20, dated Dec. 31st 1946 on back, mint, F-VF | -- |
| 176 | American Telephone & Telegraph, 25 blue, booklet pane of 20, dated Jan. 31st 1949 on back, mint, F-VF | -- |
| 177 | Bell Telephone Co. of Buffalo, 5 blue, dated Dec. 31, 1902 on back, mint, VF | -- |
| 178 | Bell Telephone Co. of Buffalo, Message frank, undated, mint, VF PHOTO | -- |
| 179 | Central District & Printing Telegraph Co., 5 black, Dec. 31st on back, mint, F | -- |
| 180 | Central New York/Empire State Tel. & Tel., 5 black, Dec. 31st 1905 on back, mint, F-VF crease | -- |
| 181 | Central Union Telephone Co., 5 black, Jan. 31, 1905 on back, mint, F | -- |
| 182 | Hudson River Telephone Co., 5 black, undated, mint, VF PH | -- |
| 183 | Moore's Telephone System, 5 black, red & green, mint, VF | -- |
| 184 | Moore's Telephone System, 10 black, red & pink, mint, VF PH | -- |
| 185 | New England Telephone & Telegraph Co., 10c black, 1896, mint, VF PHOTO | -- |
| 186 | New England Telephone & Telegraph Co., 15c black, 1896, mint, VF | -- |
| 187 | New England Telephone & Telegraph Co., 5c green, 1907, mint, F-VF | -- |
| 188 | New England Telephone & Telegraph Co., 10c blue, 1907, mint, VF | -- |
| 189 | New York Tel. & New York & New Jersey Telephone Co., Message frank, 1901, mint, VF | -- |
| 190 | New York Tel. & New York & New Jersey Telephone Co., Message frank, 1903, mint, VF | -- |
| 191 | New York Telephone Co. Metropolitan Franking Zone, Message frank, 1924, mint, VF | -- |
| 192 | New York & Pennsylvania Telephone & Telegraph Co., 5 black, dated Dec. 31st 1902 on back, mint, VF | -- |
| 193 | Northwestern Telephone Exchange Co., 10c black & red, 1912, mint, VF | -- |
| 194 | Northwestern Telephone Exchange Co., 15c black & red, 1912, mint, VF PHOTO | -- |
| 195 | Pacific States/Sunset Telephone & Telegraph Co., Message frank, 1903, mint, VF PHOTO | -- |
| 196 | Pacific States/Sunset Telephone & Telegraph Co., Message frank, 1904, mint, VF | -- |
| 197 | Pacific States/Sunset Telephone & Telegraph Co., 10c blue & green, 1905, mint, VF | -- |
| 198 | Pacific States/Sunset Telephone & Telegraph Co., 10c green, 1906, mint, VF | -- |
| 199 | Pacific States/Sunset Telephone & Telegraph Co., 25c gray, 1906, mint, VF PHOTO | -- |
| 200 | Pacific Telephone & Telegraph Co., 25 blue, dated Dec. 31st, 1917 on back, mint, VF | -- |
| 201 | Pennsylvania Telephone Co., 5 black, dated July 31st, 1898 on back, mint, VF | -- |
| 202 | Southern New England Telephone Co., 5c blue, undated, mint, VF | -- |
| 203 | Southern New England Telephone Co., 5c black, undated, mint, VF | -- |
| 204 | Zanesville Telephone & Telegraph Co., 15c black, undated, mint, VF PHOTO | -- |
| 205 | Essays American Bank Note Co. state revenue decal specimen, VF | -- |
| 206 | Camp Stamp 10c greenish blue, May 1, 1942, VF PHOTO | -- |
| 207 | HAWAII HI R9 horizontal strip of three tied by embossed cancel on an 1897 Mutual Telephone Co. stock certificate, F stamps with pinholes | 630.00 |
| 208 | HI R14 block of four, mint, F-VF | 80.00 |
| 209 | HI R16 mint, F-VF | 40.00 |
| 210 | ALASKA Sport Fishing License AK SF11 mint, VF | 110.00 |
| 211 | Hunting & Sport Fishing License AK HSF1 mint, VF | 205.00 |
| 212 | AK HSF2 mint, VF | 205.00 |
| 213 | CALIFORNIA Bill Of Lading D4abc strip of four, unused, VF- | -- |
| 214 | D8abc strip of four, unused, VF | -- |
| 215 | D6 used, F-VF small hole | 5.00 |
| 216 | D11abc strip of four, unused, VF | -- |
| 217 | Insurance D161 strip of four, unused, VF | -- |
| 218 | D163 strip of four, unused, VF | -- |
| 219 | D169 strip of four, unused, VF | -- |
| 220 | D170 strip of four, unused, VF | -- |
| 221 | Tomato Proration 24 different, most mint, some small faults | -- |
| 222 | ILLINOIS Hunting A18 mint, VF | 800.00 |
| 223 | MINNESOTA Evergreen Tree Tags 1941 2c brown & green on orange, mint, VF | -- |
| 224 | 1942 2c brown & green on light brown, mint, VF | -- |
| 225 | 1943 2c red & blue, mint, VF | -- |
| 226 | 1944 2c blue & red, mint, VF | -- |
| 227 | 1945 2c red & green, mint, VF | -- |
| 228 | OHIO Cosmetic Tax on a Frostilla Fragrant Lotion box, F-VF | -- |
| 229 | VIRGINIA Bear-Deer Damage 22a \$1.00 black on pink, SEASON inverted, mint, VF | -- |

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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. *1834*

"Grandfather's collection" w/w old fantasy/cinderellas stamps, 110/\$49. Mostly imperforate fantasy/cinderellas, nice! 100/\$50. Old revenues w/w, 125/\$49. My personal w/w revenue collection 2,000++ mostly old, \$425.00. Old (1800s) up Scandanavian revenues, 500+ stamps \$425.00. India/India states 110 revenues \$49. Victor Schwez, 10519 Casanes Avenue, Downey, CA 90241-2912. *1835*

Sale/Trade unlisted N.M. liquor stamp...\$1.20 value (value added in 4 corners) mint..only \$35.00, or trade for N.M. liquor, or "D.C." CH1-6 or I1-4. Call me @ 925-682-3020 or write Jerry Lurie, 141 Algiers Way, Pacheco, Calif. 94553-6301. *1836*

Wanted: M&Ms. Got dupes? I got holes. Seeking quality singles—F+-XF. No chopped liver. Will buy, possibly trade. John Holmes, 20 Fiske Ave., Stafford Springs CT 06076. *1837*

Wanted: Oleomargarine tax stamps and licenses. Lee Poleske, POBox 871, Seward AK 99664. *1838*

Wanted: Romanan Revenue material, pre-1948—especially municipal revenues (on documents or off), legal paper (especially from occupation periods), Fund labels on documents or covers. Write: Charles Deur, 2700 Shavano Ct, Arlington TX 76006 or <cdeur@comcast.net>. *1839*

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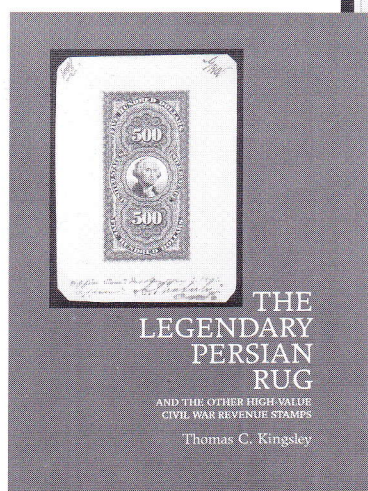


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