



The American Revenuer

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One hundred thirty-seven years after it was last issued the Park City Match Co. 3¢ stamp has been found on experimental silk paper. More, inside, page 129.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JULY-AUGUST 2006

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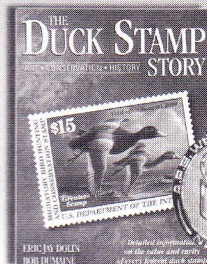
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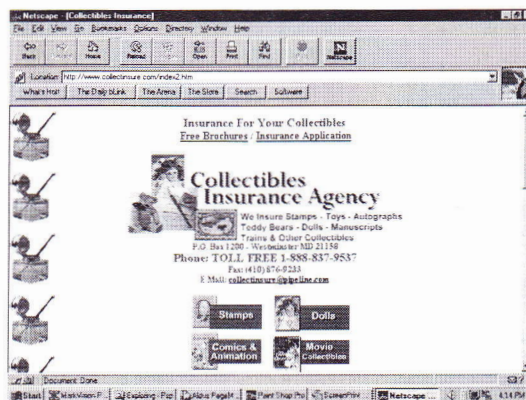
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Private Die Proprietary die essays

Match and medicine stamps that almost were

Part 2: medicine, perfume and playing cards essays

by David D'Alessandris, ARA

Private die medicine essays

The Demas Barnes Essay

Demas S. Barnes was a prolific patent medicine manufacturer. Barnes started his wholesale drug business in New York City in 1853 and was highly prosperous. In 1866 he was elected to the United States Congress, and served one term (1867–1869). Barnes was one of the first to request private die stamps after they were authorized, and the first three Barnes stamps were approved by the Commissioner of Internal Revenue in September 1862. These were the 1¢, 2¢ and 4¢ D.S. Barnes stamps in a vertical format printed in black and in vermillion (RS15–RS20). In 1864, Barnes directed Butler and

Carpenter to delete the facsimile signature “D. S. Barnes” on each of the three stamps and to replace the signature with his name “DEMAS BARNES” in large and small capital roman type. The modified dies were used to print the three stamps in black (RS21–RS23).

Around the time of the modification to the dies, business directories began to list the business as a firm, Demas Barnes and Company, rather than as a proprietorship. As early as 1858 the firm was located at 21 Park Row in New York City. In 1866, Barnes & Co. had new dies prepared in a horizontal format, with a vignette of the building at 21 Park Row instead of a portrait of Demas Barnes. The new stamps were issued in 1¢, 2¢ and 4¢ values in black (RS24–RS26). The firm is last mentioned in business directories in 1870.

The three original 1862 Demas Barnes stamps with the facsimile signature and the 1864 modification.





The 6¢ Barnes essay which was prepared by Butler and Carpenter from September through November 1864. (Below) The 1866 stamps featuring the Barnes building at 21 Park Row in New York City.



Barnes subsequently had a 6¢ essay prepared. A plate was prepared from the die essay; however, no stamps were printed. Holcombe suggested that the essay was prepared around 1867 or 1868, based upon advertisements for products that might have retailed for \$1.50, and thus would have required a 6¢ stamp. However, Butler and Carpenter correspondence contained in the library of the National Postal Museum demonstrates that the essay was engraved during the period of September through November 1864 (Butler, VI: 441–42, 458, 489, 515, 547). The finished proof was sent to Barnes by letter dated November 11, 1864. However, no stamps were ever issued using the 6¢ design. It is unclear whether Demas Barnes ever produced a product requiring a 6¢ stamp. If there was such a product, Barnes could have used a combination of its 2¢ and 4¢ stamps to pay the tax, or he could have used the first issue proprietary stamps. No Barnes printed or handstamped cancels have been reported on the 6¢ proprietary, or pairs of the 3¢ proprietary.

The Demas Barnes die essay is quite rare, with only six copies reported in the Friedberg and Bansner census; however, a larger number of plate proofs exist. The die essay is reported in black, blue and green. The plate essay is reported only in black. It is not known how many essays were on the plate; however, based upon an image size of 18 x 85 mm, which is similar to the 2¢ R. V. Pierce stamp, there were probably fifty-six essays on the plate. A plate essay imprint block of six is known, along with several vertical pairs and singles. The Eagle collection contains two copies of the Barnes essay, one each in blue and black. The Eagle collection also contains a vertical strip of four of the plate essay. In addition, a copy of the Barnes essay in black is in the Boutwell album.

The B. Brandreth Essay

The story behind the B. Brandreth essay is perhaps the most interesting of any of the private die proprietary essays. Dr. William Brandreth developed a patent medicine in Liverpool England in the 1750s. His grandson, Dr. Benjamin Brandreth was employed in the family patent medicine business and purchased a share of the business in 1828. In 1835 he moved to New York City and then moved the manufacturing facility to Ossining, New York in 1837. In 1848, he purchased an interest in Allcock's Porous Plasters, and became the sole proprietor of Allcock's in 1857. In 1865, all of Brandreth's businesses were consolidated into the Porous Plaster Company. Brandreth apparently had the word "porous" copyrighted, as the Porous Plaster Company brought suit against Seabury & Johnson regarding their use of the word "porous" on their private die proprietary medicine stamp (RS216). As a result of

the litigation, Seabury & Johnson obliterated the word "porous" on their private die stamps (RS217, RS217h, RS218).



The 1863 Brandreth stamp reading "United States Certificate of Genuineness."

Brandreth was long concerned with attempts to counterfeit his products. In advertisements in the 1840s he cautioned consumers that genuine boxes of Brandreth Pills had three copyright labels and that each copyright label was endorsed with two signatures. Given this concern with imitators, it is no surprise that Brandreth sought to use the private die proprietary stamps to demonstrate the authenticity of his product. The first version of the Brandreth stamp was approved by the Commissioner of Internal Revenue on June 12, 1863. The 24 x 30 mm stamp contained the words "United States Certificate of Genuineness." Brandreth received stamps from this die between July 1863, and February 1875 (RS32). A small number of the stamps were issued perforated (RS33), although some experts question whether any genuine perforated copies exist.



A large die proof of Brandreth's rejected "Guaranteed Genuine" large sized stamp.

fied by the Treasury Department that he could no longer use the wording "United States Certificate of Genuineness" upon his existing stamp. On October 31, 1874, Joseph Carpenter wrote to Brandreth that "your request of the 28th inst. to leave out the words United States Certificate of Genuineness and insert 'Guaranteed Genuine' on the new stamp is filed and will have due attention" (Butler, XII: 282). Joseph Carpenter completed the "Guaranteed Genuine" essay and submitted it to the Commissioner of Internal



In 1875 this design reading "Allcock's Porous Plaster" was issued in the large size then in this smaller size.

Revenue on November 23, 1874 (Butler, XII: 298).

On December 1, 1874, Joseph Carpenter wrote to Brandreth to inform him that the Commissioner of Internal Revenue had rejected the "Guaranteed Genuine" essay (Butler, XII: 307). Joseph Carpenter informed Brandreth that:

"[T]he communication from him returning the proof impression unapproved is as follows: 'you are informed that the word "guaranteed genuine" which appears thereon must be cut from the die before it can be approved.' Dr. Brandreth has been heretofore informed that it would be necessary to have the words 'United States Certificate of Genuineness' cut from the private stamp heretofore used by him, as it is not deemed proper that a stamp issued by the United States should be in the nature of a certificate of the genuineness of any 'preparation.'"

Thereafter, Brandreth substituted the words "Allcock's Porous Plaster" in place of the words "Guaranteed Genuine" and this design was approved on December 14, 1874. Brandreth received but one order of 220,000 stamps in the large format in January 1875 (RS34). Brandreth found that the larger sized stamp was difficult to handle and did not look good on the package.

On January 9, 1875, Brandreth requested that the small stamp be changed to read "Allcock's Porous Plaster" so that the small stamp would have the same wording as the large stamp. The revised small stamp was approved on March 4, 1875, and Brandreth took deliveries of stamps in that design between March 1875 and April 1883 (RS35).

Brandreth's disputes with the Commissioner of Internal Revenue apparently did not end with the elimination of the proprietary taxes. Brandreth had his private die stamp modified to print a facsimile label that was used after the proprietary taxes expired. The first version of the facsimile label deleted the words "U.S. Inter Rev." at left and

"One Cent" at top, but retained the numeral "1" at bottom left and bottom right of the design. Eventually Brandreth was forced to revise the facsimile label by deleting the numerals.

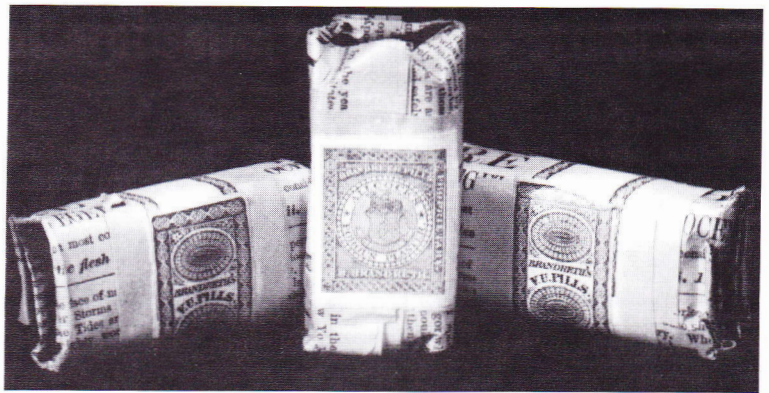
The B. Brandreth "Guaranteed Genuine" essay is one of the scarcest private die essays, with only four copies reported in the Friedberg and Bansner census. The Friedberg and Bansner census only lists the essay in black. Although Turner reports that a copy in blue was present in the Eagle collection, he apparently mistakenly recorded an "Allcock's Plasters" proof in blue as a "Guaranteed Genuine" essay, as there is only one copy of the Brandreth essay in the Eagle collection and it is in black.

The C. M. Evans Essay

Charles M. Evans manufactured Doctor Hooftland's Celebrated German Bitters in Philadelphia, Pennsylvania. Christolph Wilhelm Hooftland invented the eponymous bitters in Germany in the 1840s and the product was introduced in America in 1850 by Charles M. Jackson. C. M. Evans was listed in an 1861 Philadelphia business directory as a clerk in Jackson's firm. By 1863, the business directories list Jones and Evans as patent medicine manufacturers, and beginning in 1864, they are listed as the manufacturers of Hooftland's German Bitters. By 1867, the business directories list Evans as the sole proprietor of Hooftland's German Bitters. In 1873, Johnson, Holloway & Co. took over the production of Hooftland's German Bitters. Johnson, Holloway & Co. had their own private die stamps engraved in 1874 (RS151, RS152).



C.M. Evans had an essay prepared, most likely in 1866. There is an approval essay; however, it is badly stained and the approval date was either trimmed off or is illegible. The Butler and Carpenter letter book contains the following interesting communication dated December 14, 1866, "[y]our new



After 1882 Brandreth printed a modified version of its stamp as a facsimile label. At first the numeral 1 still appeared on the label (left) with two different designs in the top and left panels. Later the "1" was eliminated (above). These labels, as were the stamps, were used to seal packages of Vegetable Universal Pills and other products.

four cent private die proprietary stamps are manufactured and await orders" (Butler, VI: 49). Thus, it appears that not only was a plate prepared, but that Butler and Carpenter actually printed stamps from the plate. However, none of the stamps appear to have survived.

The Evans essay is slightly more common than average, with fourteen copies reported in the Friedberg and Bansner census. The essay is reported in black, blue and green. There are two copies of the Evans essay in the Eagle collection, one each in black and blue. The Boutwell album contains a copy of the Evans essay in black.

The Helmbold Essay

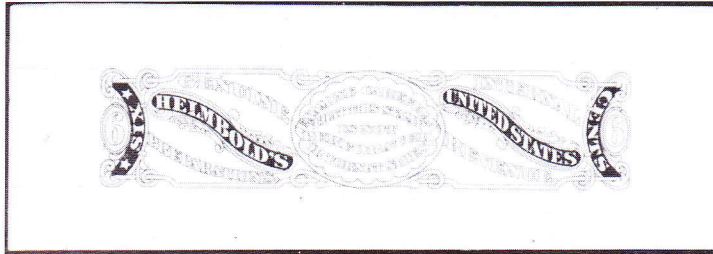
Henry T. Helmbold started in the drug business in 1846. In 1863 he moved to New York City from Philadelphia, and opened a drugstore which he named the Crystal Palace Pharmacy at 594 Broadway. He had 2¢ and 4¢ private die stamps engraved in early

Henry T. Helmbold's first stamps; the 2¢ and 4¢ from 1864 and the 3¢ and 6¢ from 1868.



1864, and took deliveries of stamps from these dies between 1864 and 1872 (RS106, RS108). In the spring of 1868, Helmbold requested new stamps, in the same design, with values of 3¢ and 6¢ (RS107, RS109).

In January 1871, Helmbold requested new stamps with denominations of 3¢ and 6¢, accompanied by a sketch of the requested design.



The 1871 Helmbold essay.

sign. Joseph Carpenter wrote to Helmbold on January 25, 1871, stating that he had received the application for new stamps, but questioning the wording of the sketch which stated "Examine carefully that this stamp is not perforated or torn at sides" (Butler, IX: 141). As the new stamp was to be perforated, Joseph Carpenter cautioned that the wording "not perforated or torn" could confuse consumers. On January 28, 1871, Joseph Carpenter wrote that he would prepare a model and submit it in a few days (presumably to the Commissioner of Internal Revenue) (Butler, IX: 143). On August 2, 1871, Joseph Carpenter wrote to Helmbold stating that he had not been able to work upon Helmbold's new stamp due to the government's order to produce a new series of revenue stamps (the 1871 documentary and proprietary issues), and to inquire whether, given the passage of time, Helmbold still wanted the new stamps (Butler, X: 55). Helmbold's answer was apparently negative, as no stamps were produced from the essay. The Helmbold essay has an unfinished appearance, consistent with work being abandoned before completion. The essay does not have any engraved shading as would be expected upon security paper.

After H.T. Helmbold's retirement, his son A.L. Helmbold had the dies for the 2¢ and 4¢ stamps modified to read A.L. Helmbold (RS110, RS111). The modified dies were ap-



The Helmbold dies were modified in 1876 when H. T. retired and his son A. L. took control of the firm.

proved by the Commissioner of Internal Revenue on March 21, 1876.

The Helmbold essay is similar to the Richardson Match essay in that the die essay was reprinted in the same trial colors, on card, with the essays numbered on the back. As with the Richardson Match essay, it is likely that these essays were reprinted 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 same quantities and colors as are reported for the Richardson Match essay. Like the Richardson Match essay, the Helmbold essays are frequently offered in sets of five trial colors.

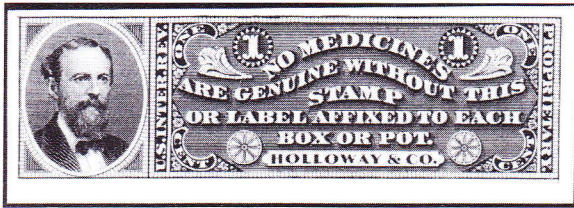
The Holloway & Co. Essay

Thomas Holloway was a British patent medicine producer. His medicines were introduced in the United States around 1856, probably by his brother-in-law, H. D. Driver. In the early 1860s Holloway named Joseph Haydock as his agent in the United States. In late 1862, Haydock had a private die propriety stamp prepared for Holloway's Pills (RS124, RS125). The die was approved by the Commissioner of Internal Revenue on January 23, 1863, and Holloway received stamps from the die between April 1863, and September 1870.



The 1¢ Holloway stamp was produced both perforated and imperforate, thus the two Scott catalog numbers.

Haydock apparently severed his connection with Holloway in 1866, and Holloway appointed David Pringle as his new agent. This arrangement continued until the fall of 1870, when it appears that all rights were transferred to the New York Chemical Co., which subsequently held itself out as the sole proprietors of Holloway's Pills and Ointment. Little information exists regarding the New



The October 1872 Holloway & Co. essay.

York Chemical Co.; however, it appears that Holloway's former agent Joseph Haydock was affiliated with the company. Holloway's Pills apparently vanished from commerce by 1873.

In 1879, Thomas Holloway and Joseph Haydock established Holloway & Co, at 112 Liberty Street, in New York. The venture was short-lived and was dissolved in the spring of 1882. Holcombe reports that this incarnation of Holloway & Co. was responsible for the private die essay, and that the company dissolved before any stamps could be ordered. However, the approval proof, illustrated by Turner, clearly shows that the essay was approved by the Commissioner of Internal Revenue on October 29, 1872—seven years before Holloway & Co. was reported to have been formed. Additionally, on August 28, 1872, Joseph Carpenter wrote to Holloway & Co. regarding the die essay (Butler, XI: 5). The letter was addressed to Holloway & Co. at 78 Maiden Lane, New York—the same address as that given by Holcombe for the New York Chemical Co. First issue revenue stamps are known with a "H & Co." printed cancel that has been attributed to Holloway. The H & Co. printed cancel overlapped the usage of the

Holloway's Pills private die stamp. Thus, it appears that the essay was prepared at some point after Holloway transferred the United States operation to New York Chemical Co. Given that the essay was approved in October 1872, and Holcombe reported that the Holloway company appeared to have vanished after 1872, it appears that no stamps were ordered from the essay due to the dissolution of the company.

The Holloway and Co. essay is one of the more common private die essays with seventeen copies reported in the Friedberg and Bansner census. The essay is reported in black, blue, green and red. Turner additionally reports the essay in blue green, which was most likely listed as green in the Friedberg and Bansner census. There are six copies of the Holloway essay in the Eagle collection, with essays in black, blue, green and red. The Boutwell album contains a copy of the Holloway & Co. essay in black.

The Bennett Pieters & Co. Essay

The Bennett Pieters & Co. essay has an interesting story. Not much is known about Bennett Pieters & Co. other than that the company was located in Chicago, Illinois, and that it produced a patent medicine known as

Bennett Pieters' 4¢ 1864 stamp was approved but no stamps were issued. Later in the year a new 6¢ design was printed and the following year a 4¢ stamp of a different design.





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a high alcohol
content.*

Red Jacket Stomach Bitters. In early 1864, Red Jacket Stomach Bitters retailed for \$1 per bottle, necessitating a 4¢ stamp. Accordingly, Butler and Carpenter engraved an essay for a 4¢ stamp, and the essay was approved by the Commissioner of Internal Revenue on May 2, 1864. However, no stamps were ordered from the essay, because the price of Red Jacket Stomach Bitters had been raised to \$1.50 per bottle. Additionally, Mr. Pieters was not satisfied with his engraved likeness on the essay (Butler, IV: 160–61). Butler and Carpenter subsequently modified the essay by changing the value to 6¢, and replacing the vignette of Bennett H. Pieters with a slightly larger vignette. On the essay, the vignette is facing right, on the issued stamp, the vignette is facing left. The 6¢ die was approved on July 14, 1864 (RS192). However, the story does not end there. In the fall of 1865, the price of Red Jacket Bitters was lowered back to \$1.00 per bottle. As a result, Bennett Pieters & Co. required a 4¢ stamp. Bennett Pieters & Co. apparently wanted to have the 6¢ plate altered to create a 4¢ plate; however, Butler and Carpenter advised the company that such a modification could not be done without great expense and that it would be cheaper to produce a new plate (Butler, V: 92). Butler and Carpenter then produced a new die, with a different design, for the four cent stamp, which was approved on October 31, 1865 (RS191).

The Bennett Pieters & Co. essay is less common than average. The Friedberg and Bansner census reports seven copies of the essay. The essay is reported in black, blue, green and rose. There are six copies of the

Bennett Pieters & Co. essay in the Eagle collection, with essays in black, blue, dark blue and green. An additional copy of the Bennett Pieters & Co. essay in black is located in the Boutwell album.

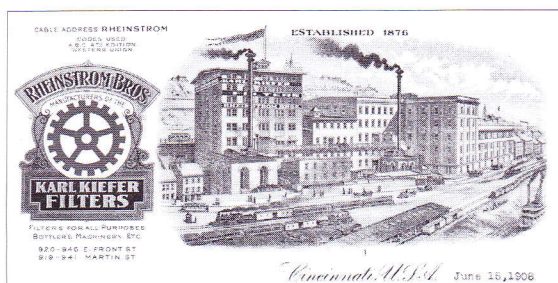
The Rheinstrom's Stomach Bitters Essay

The Rheinstrom Brothers operated distilleries in New York and Cincinnati, Ohio. The Rheinstrom Brothers operated the Eagle Liquors Distillery in Cincinnati which was established in 1876 (Snyder, 2006). The Cincinnati facility was first located at 24 Sycamore according to an 1876 directory, and then moved to 57 E. 2nd in the 1877–1878 city directories, and then 56–58 E. 3rd in the 1881–1882 directory, followed by an address of 57 E. 2nd in 1883, and then 54–62 E. 2nd in 1885 and 1887, followed by an address of Pearl & Main in 1893, and Pearl & Martin in 1894–1895, then 919–921 Martin in 1896–1917. The distillery produced a large number of brands of sprits prior to prohibition.

A review of the New York City business directories in the Library of Congress did not reveal any listings for Rheinstrom during the period from 1861–62 through 1882–83. Presumably, this means that the New York operation opened after the repeal of the proprietary taxes. There is no approval proof for the essay, so it is not possible to know when the essay was prepared. The only potential clue as to the date of the essay is that Turner lists a copy on a Bureau sized card, implying that the essay might have been produced after the Bureau took over production of the private die stamps in 1880.

The Rheinstrom's Celebrated Stomach Bitters essay is one of the rarest patent medicine essays, with only three copies reported in the Friedberg and Bansner census. The census also reports two progressive die proofs, showing only the left monogram and frame of the essay. The essay is only reported in black. The Eagle collection contains a single copy of the Rheinstrom essay in black as well as a copy of the progressive die proof in black.

*An illustrated
letterhead
from
Rheinstrom
Brothers
(reduced).*



The J. B. Rose & Co. Essay

John B. Rose was partners with Charles H. Fletcher and Demas Barnes in J. B. Rose & Company, which manufactured Centaur Liniment and Castoria. The firm had dies prepared for both 2¢ and 4¢ stamps, for bottles selling for 50¢ and \$1, respectively. The dies were approved by the Commissioner of Internal Revenue on April 2, 1872 (RS204, RS205).



In 1872 the stamp to the left was issued in both 2¢ and 4¢ denominations; in 1877 the dies were modified (right stamp) and issued in 1¢, 2¢ and 4¢ values.

The J. B. Rose essay is identical to the issued stamps, except that the vignette of the essay shows an older, bearded centaur, while the issued design illustrates a younger centaur without a beard. The essay of the 4¢ stamp was prepared and trial colors essays in red, green, blue and black were submitted to J.B. Rose & Co. The Eagle collection contains these four essays mounted to card, dated May 3, 1872.* The essay at lower right reads "The Centaur Co." instead of "J.B. Rose & Co." however, the name change was drawn in with pen and ink. Upon the card, is a hand-written note, presumably by Mr. Rose, stating "leave off the beard, more hair on top of head" (Eagle, Vol. 13). The die was subsequently modified to portray a young centaur, and was submitted for approval. By the fall of 1877, Demas Barnes, Charles Fletcher and Demas Barnes Dewey formed the Centaur Company, which modified the J. B. Rose die to produce its own private die proprietary stamps (RS50–RS52). After the death of

* The card is illustrated in Turner; however, for some reason it is illustrated with the Centaur Company proofs rather than with the J. B. Rose essay (Turner, 1974: 210).

Demas Barnes in 1888, Charles H. Fletcher gained complete control over the Centaur Company and discontinued production of the Centaur Liniment and concentrated on the production of Fletcher's Castoria. When the tax on patent medicines was reinstated during the Spanish-American War, Fletcher issued his own private die proprietary stamp (RS284).

The J. B. Rose & Co. essay is more common than average with sixteen copies listed in the Friedberg and Bansner census. The census under-reports the number of green essays, thus if the other numbers are correct, there are seventeen copies of the essay. The essay is reported in black, blue, dark blue, green and red. The dark blue is listed by Turner but not in the Friedberg and Bansner census; however, the census most likely did not distinguish between the blue and dark blue essays. There are six copies of the Rose essay in the Eagle collection, including the four essays mentioned above.

The University Medicines Essay

University Medicines was a patent medicine company located in New York City. The patent medicine company was apparently af-

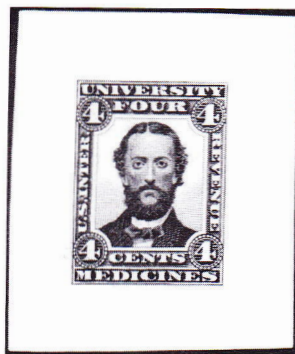


The 4¢ J. B. Rose & Co. essay with an older appearing centaur.



Four Rose essays mounted on a single card with handwritten notations in the Eagle collection. (Photo courtesy of the National Postal Museum, Smithsonian Institution.)

University Medicines used handstamps on regular proprietary stamps and had an essay prepared.



filiated with a entity known as the New York Medical University. University Medicines was listed in New York City business directories beginning in 1873 with the company located at "6 & 8 University Pl." The listings continue each year, with the exception of 1879, until a final listing in 1881. The proprietor of University Medicines, and apparently the gentleman depicted upon the essay, was J. W. Scott. Although no stamps were issued to University Medicines, the company's handstamp cancel is known upon proprietary stamps.

Joseph Carpenter began work upon the essay in October 1870 (Butler, IX: 64, 119). Once work was underway, University Medicines requested a change in the size of the essay. Joseph Carpenter responded on December 31, 1870, stating that it would be impossible to change the size of the essay at that time, as the engraving of the die was finished, except for the vignette (Butler, IX: 126). The University Medicines essay was approved by the Commissioner of Internal Revenue on February 2, 1871; however, no stamps were issued. This was likely due to the death of Mr. Scott. On March 9, 1870, Joseph Carpenter wrote to University Medicines to express his regret upon learning of the death of Mr. Scott, and to remind the company of the outstanding balance due Joseph Carpenter for engraving the essay (Butler, IX: 179-81).

The University Medicines essay is of average scarcity, with eleven copies reported in the Friedberg and Bansner census. The essay is reported in black, blue, green and blue green. There are three copies of the University Medicines essay in the Eagle collection, with essays in black and green. The Boutwell album contains a copy of the University Medicines essay in black.

Private die perfume essays

The X. Bazin Essays

Xavier Bazin established a soap and perfumery business in Philadelphia sometime before 1850. He manufactured X. Bazin's Celebrated Toilet Soaps, Shaving Creams, Bandoline, Philocomme Pomade, Toilet Waters, Cosmetics, Bulk Extracts, Cologne etc. He was the sole proprietor until the mid 1870s when his sons joined the business. In 1875, he formed a partnership with Robert O. Kilduffe, forming X. Bazin & Co. In 1877, Hall and Ruckel of New York became sole agents for his products.

The X. Bazin stamp and essays defy easy categorization—dies were prepared in three values 1¢, 2¢ and 3¢. The 2 cent die was approved by the Commissioner of Internal Revenue in October 1862, and the other values were presumably approved at that time also. Butler and Carpenter prepared plates of all three values and informed X. Bazin that the plates were ready by letter of January 19, 1863. By letter of December 7, 1863, Butler and Carpenter informed X. Bazin that they had "printed in the designated and approved colors the various denominations, 1, 2, & 3 cts." and asked whether Bazin intended to order any stamps (Toppan, Deats and Holland, 1899: 317).

On March 21, 1864, Butler and Carpenter wrote to the Bureau of Internal Revenue to, "draw the attention of the Dep't. to the fact that, in accordance with the instructions of X. Bazin Esq., of this city, we engraved for him three private plates, and printed therefrom in colors approved by him, the following am'ts. of perfectly prepared stamps, viz:

422,400	stamps of 1 cent
81,360	" 2 cents
<u>125,040</u>	" 3 "

Total Amt. 628,800 " which have been in hand since March 1863 (one year ago) as Mr.

Xavier Bazin handstamps on a first and second issue revenue stamp and an 1871 proprietary stamp.



Bazin has never made an order on the Dep't for any of them. Would it not be well to enquire why Mr. Bazin does not use his stamps?" (Toppan et al, 1899: 318).

The entire production of stamps was declared obsolete and the stamps were destroyed in 1867. Nonetheless, some of the 2¢ stamps escaped destruction and reached collectors. The 2¢ stamp is listed in *Scott's Specialized Catalogue* (RT1) with a notation that the stamp was never placed in use. The Aldrich (1997: 193) *Census of United States Match and Medicine Stamps* reports twenty-nine copies of the 2¢ stamp.

The authors of the Boston Revenue Book were of the opinion that the stamp should be deleted from the catalog because the records of Butler and Carpenter demonstrate that the stamp was never placed in use. If one were to agree with the authors of the Boston Revenue Book, then the 2¢ stamps, as well as the proofs of the 2¢ stamp would properly be considered essays. However, if the 2¢ X. Bazin stamp is properly considered an essay, then the Caterson Brotz & Co playing card stamp (RU1) would also be an essay.

Although Bazin never made use of his private die stamps, his handstamped cancellations are well known on the proprietary stamps of the first revenue issue, and the first and second issue proprietaries. In addition, when Hall & Ruckel became the sole agents for his products, they overprinted the Hall and Ruckel private die stamps with "X.B." and obliterated the names "Hall & Ruckel" (RS95h, RS96h).

The X. Bazin essays are available as die and plate proofs. The 1¢ and 3¢ die essays are slightly less common than average with nine and ten copies reported, respectively, in the Friedberg and Bansner census. The 1¢ die essay is reported in black, blue and red in the Friedberg and Bansner census. There are three copies of the 1¢ die essay in the Eagle collection, including a unique copy in green, as well as black and blue. The 1¢ essay is also known as a plate proof in red on India and on card. The printing plate reportedly held seventy impressions of the essay, so assuming one sheet of essays on india and one sheet on card, there are likely 140 plate essays of the 1¢ value. The 3¢ die essay is reported in black, blue and green. The Eagle collection has two copies of the 3¢ die essay, one each in black and blue. The 3¢ essay is also known



as a plate proof in green on india and on card. Turner reports the existence of plate proof sheet of sixty-five (missing five positions), since cut-up, of the 3¢ essay. Assuming one sheet of essays on india and one sheet on card, there are likely 140 plate essays of the 3¢ value. The Boutwell album contains a copy of the 1¢ X. Bazin essay in red and a copy of the 3¢ X. Bazin essay in green.

The X. Bazin design was prepared in three values.



After Hall and Ruckel became the sole agents for the Bazin products, they handstamped their private die stamps with "X.B." and blocked out their name.

The Dr. Gounod Essay

Little is known about the Dr. Gounod essay. The information on the essay indicates that Emile J. Gounod produced Elixir de Sandaline, Hair Life of Sandaline, Lotion de Sandaline and Eau de Cologne de Sandaline. Gounod advertized offices in New York and Paris. Dr. Gounod was only listed in the New York City directory in 1880, with an address of 5 W. 14th St. There is no approval essay, so the exact date of the essay is unknown; however, it was an American Banknote Company produced essay, so it was apparently engraved between February 1879, when National Bank Note Company became part of American Bank Note, and October 1880,

*The Dr.
Gounod essay
produced
sometime in
1879 or 1880.*



when production was transferred to the Bureau of Engraving and Printing.

The Gounod essay is not as rare as is indicated in the Friedberg and Bansner census, which reports only nine copies of the essay. Review of the relevant auction catalogs indicates that there are at least sixteen copies of the die essay plus plate essays. The essay is reported in black, blue, brown, green, orange and red. Based upon the size of the stamp, which at 14 x 36 mm, is similar to the Wells, Richardson, & Co. stamp, there were probably 161 essays on the plate. The Eagle collection has five copies of the die proof in black, brown, green and orange. Additionally, the Eagle collection has a plate block of twenty of the plate essay, in five rows of four. The plate block bears an American Bank Note Company imprint and the plate number 97.

The George W. Laird Essay

The George W. Laird stamp has long been considered one of the most beautiful of the

*The George W. Laird
stamp; the two Scott-listed
varieties differ in that the
first is imperforate and the
second is die cut.*



private die stamps (RT14, RT15). The Laird essay is perhaps even more attractive. Laird's Bloom of Youth was a lead-based "face paint" that reportedly sickened and even killed some of its users. Reportedly, the customers were too embarrassed to admit using the product to their doctors, preventing a correct diagnosis.*

The 1861–62 New York City business directory lists James Laird, "PERFUMER AND IMPORTER OF HUMAN HAIR, MANUFACTURER OF WIGS, TOUPEES, BRAIDS, &C. ALSO A LARGE STOCK OF HAIR JEWELRY CONSTANTLY ON HAND AND MADE TO ORDER, 439 B'WAY." The same ad ran again in 1865, except the proprietor was then listed as Geo. W. Laird. James Laird was also listed in the 1865 business directory, but with the simple occupation of "hair." Geo. W. and James Laird shared a home address of 232 Ninth. By the 1867 business directory, there was a large display listing for "GEORGE W. LAIRD, SOLE PROPRIETOR AND MANUFACTURER OF LAIRD'S 'BLOOM OF YOUTH.' Depot 74 Fulton St." In the 1882–83 business directory, the company had moved again, to 83 John and 149 Baxter, and George W. Laird's home was listed as New Jersey.

George Laird first had an essay prepared in November 1867. The unique model of this design is in the Eagle collection, and is illustrated in Turner. Based upon Joseph Carpenter correspondence, it appears that Laird had prepared the model, which was then submitted to the Commissioner of Internal Revenue on November 11, 1867 (Butler, VI: 476, 484). Joseph Carpenter wrote to Laird on the same date stating that he had submitted the model for approval, but noting that they did not see how the proposed stamp could be legally affixed to the preparation (Butler, VI: 486). On November 16, 1867, Joseph Carpenter notified Laird that the Commissioner of Internal revenue had rejected the model because the government was contemplating switching to a different method for preparing revenue stamps, and did not want to approve

*[Editor's note: In his manuscript the author referenced the New-York Historical Society's web site <<http://www.nyhistory.org/previous/secrets/skin.html>> which is now a dead link. However, a search on Google yields a number of sites and book reviews that support these statements.]



a stamp that the manufacturer might not be able to put to use (Butler, VI: 497).

Laird next approached Joseph Carpenter to prepare a private die stamp in the spring of 1870 (Butler, VIII: 521). This request resulted in the preparation of the Laird essay which differs from the issued stamp only in the vignette, and copyright language added at the bottom of the stamp. The Laird essay features a young woman with a bare shoulder and straight flowing hair. The issued stamp replaced this vignette with young woman with a headband and hair in curls, and added copyright language at the bottom of the issued stamp. On July 12, 1870, Joseph Carpenter sent to Laird proof impressions of "the engraving of which I trust will give entire satisfaction" (Butler, VIII: 651). However, Laird was not satisfied. On July 16, 1870, Joseph Carpenter wrote:

"I regret that you are displeased with the head that which has been engraved on your stamps, I have followed the sketch which you sent me but did not suppose that you wished a facsimile of its rude engraving and hence made what would be considered a great improvement in the design as well as the workmanship" (Butler, VIII, 665).

Most collectors would likely agree with the engravers that the vignette in the essay was a "great improvement in the design." Joseph Carpenter subsequently engraved a new vignette from a show card provided by Laird (Butler, VIII: 670). The Laird stamp was approved by the Commissioner of Internal Revenue on October 4, 1870.

Unfortunately for collectors, the Laird essay is slightly less common than the average match and medicine essay, with nine copies



The 1867 model for a Laird stamp was not engraved. The second essay differs from the issued design primarily with the hair style and the copyright information at the bottom.

reported in the Friedberg and Bansner census. The essay is reported in black, blue, orange and red in the Friedberg and Bansner census. The Eagle collection contains seven copies of the Laird essay, with copies in black, blue, orange and a unique copy in green.

Private die playing cards essays

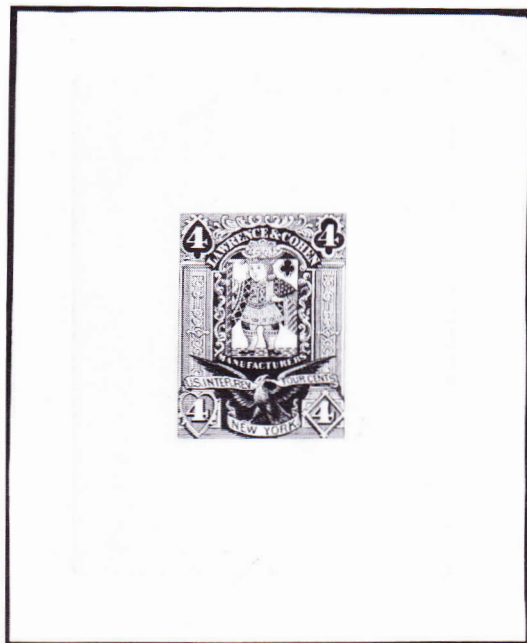
The Lawrence & Cohen Essay

Lewis I. Cohen established a playing card manufacturing company in 1832. He retired in 1854, leaving the business to his son, Solomon L. Cohen, and his nephew, John M. Lawrence. The company was initially known as Lawrence, Cohen & Co. Beginning in 1865, the firm appeared in city directories as Lawrence & Cohen.

The Revenue Act of 1862 initially set 1¢, 2¢, 3¢, 4¢ and 5¢ taxes on playing cards depending on the retail price. The Revenue Act



The 2¢ and 5¢ Lawrence & Cohen stamps of 1865.



of 1864 increased the tax rates such that playing cards were taxed at 2¢ for any number of cards in a pack retailing for 18¢ or less; 4¢ for a pack retailing at 19¢ to 25¢, and 10¢ for packs retailing at 26¢ to 50¢ plus an additional 5¢ for each additional 50¢ or part thereof.

In 1865, Lawrence & Cohen had private dies prepared in the denominations of 2¢, 4¢ and 5¢. Although there was no 5¢ rate in effect in 1865, Lawrence & Cohen apparently planned to use multiples of the 5¢ stamp to pay the 10¢ plus multiples of 5¢ rate. Turner illustrates a photoprint that was the model for the 4¢ essay, with the approval of the Commissioner of Internal Revenue dated May 2, 1865. This is the date listed in the Boston Revenue Book for approval of the 2¢ and 5¢ dies. Butler and Carpenter apparently began work on a die for the 4¢ value. By letter dated May 13, 1865, Butler and Carpenter requested that Lawrence & Cohen forward the original drawing from which the "reduced photo" was made (Butler, V: 9). This was apparently a reference to the photoprint illustrated by Turner. Surprisingly, there is no reference to a 4¢ essay in the Butler and Carpenter letter books; however by letter dated June 22, 1865, Butler and Carpenter made reference to both the 2¢ and 5¢ plates being ready by the first week of July (Butler, V: 88). Perhaps Lawrence & Cohen increased or decreased the retail price of

some of their playing cards, and requested that Butler & Carpenter change the die then in process, to create either the 2¢ or 5¢ die. Lawrence & Cohen took delivery of stamps from the 2¢ and 5¢ dies in July 1865 (RU10, RU11). No stamps were ordered from the 4¢ die.

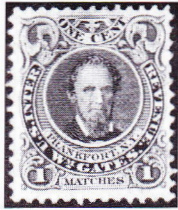
The 4¢ Lawrence & Cohen essay is essentially identical to the 2¢ and 5¢ stamps; however there are minor differences in the shading of the heart and diamond enclosing the numerals, supporting Perry's theory that the 4¢ die was engraved first. In August 1866, the tax rate on playing cards was again modified. The new tax was 5¢ per pack of up to fifty-two cards. Accordingly, Lawrence & Cohen had no further use for the 2¢ stamp or the 4¢ essay.

In December 1871, Lawrence & Cohen, along with other nephews of Lewis I. Cohen, Samuel Hart, Issac Levy and John J. Levy formed the Consolidated Card Company. Hart and Levy had previously issued their own private die stamps (RU9, RU12). Consolidated Card Company then issued its own private die stamp (RU14), and the Lawrence & Cohen stamps were discontinued.

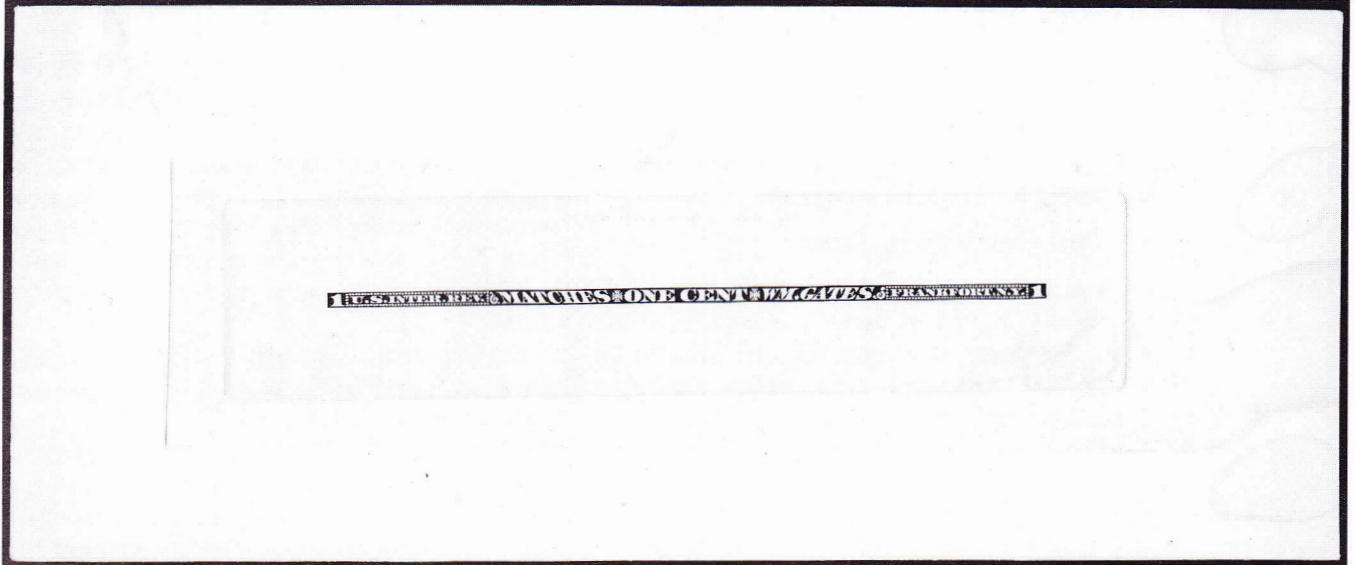
The Lawrence & Cohen essay is more common than average, with eighteen copies reported in the Friedberg and Bansner census. The essay is reported in black, blue, brown and green. The Eagle collection contains two copies of the Lawrence & Cohen essay, one each in green and black. Additionally, the Boutwell album contains a copy of the Lawrence & Cohen essay in black.

Progressive die proofs, unofficial essays

There are a vast array of private die proprietary essays which do not meet the author's narrow definition of official die essays, excluding progressive die proofs. In most cases, the reason for the essay's exclusion from the above listing should be obvious. For example, the Brown's Stomachic Ginger Bitters essay, contained in the Eagle collection, is a pen and wash drawing and not a die essay (Turner 1974: 206–07). The essay of the frame design of L. Frank match stamp, without vignette, is obviously a progressive die proof (Turner 1974: 152–53). However, there are other essays where the proper categorization is not so clear. It is the author's opinion that the following essays are not official die essays; however, the following infor-



William Gates 1¢ and 3¢ stamps; the 6¢ was of the same design as the 3¢.



mation is provided to allow the reader to form his or her own opinion.

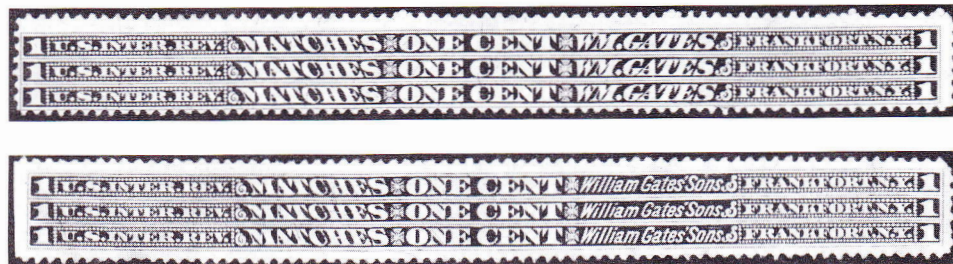
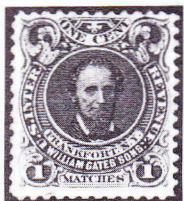
The Wm Gates Essay

William Gates started in the match business in Frankfort, New York, in 1844. He had 1¢ (RO87, RO88) and 6¢ (RO90) private die match stamps prepared in the summer of 1864, taking delivery of stamps from the dies in September 1864. In March 1865 he first took delivery of a 3¢ stamp (RO89). In March 1876, Gates had approved a new design for the 3¢ stamp which consisted of three 1¢ strip stamps, each $4\frac{3}{4}$ inches long by just $\frac{1}{8}$ inch high stacked vertically (RO91). William Gates died in 1877, and the company was operated by his sons, William Buckminster Gates, George Washington

Gates and Frederick Gates. The 1¢ and 3¢ stamps were subsequently modified to read "Wm. Gates' Sons" (RO92-RO94).

There exists an essay of the of 3¢ strip stamp, consisting of just a single 1¢ strip roughly $4\frac{3}{4}$ inches long by just $\frac{1}{8}$ inch high. It is the author's opinion that the essay is a progressive die proof as the design does not differ from the issued stamp. Due to the unusual design of the 3¢ stamp, West suggested that Gates may have intended a 1¢ strip stamp, but then might have modified the planned 1¢ strip to create the 3¢ strip stamp when the difficulty of handling such a long and narrow stamp became apparent. However, it would seem that such difficulty would have been apparent even before a die essay was prepared. Moreover, William Gates' last

A progressive die proof of Gates' 1876 3¢ stamp; 77% actual size. (Photo courtesy of Regency Superior.)



William Gates 1¢ x 3 stamp as issued and the 1¢ and 1¢ x 3 modified to read Wm. Gates' Sons.

delivery of 1¢ stamps was in August 1875, while Gates continued to receive deliveries of the first design 3¢ stamp until the new design 3¢ die was approved in May 1876. Thus, it appears that Gates may not have had a need for 1¢ stamps at the time that the new 3¢ die was engraved, further supporting an interpretation of the essay as a progressive die proof, and not an official finished die essay.

The Wm. Gates essay is of average rarity, with eleven copies reported in the Friedberg and Bansner census. The essay is reported in black, blue, dark blue and green.

The Lyon Manufacturing Essays

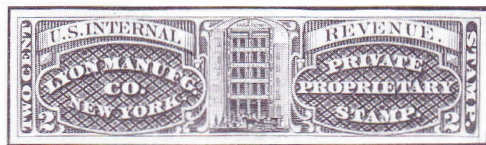
The 1¢ and 2¢ Lyon Manufacturing essays are really a type of reverse progressive die proof. Normally, a progressive die proof is an incomplete rendition of the stamp taken so that the engraver may examine its appearance before finishing the design. Thus, a normal progressive die proof will have a piece of the finished design missing. With the Lyon essays, part of the design was removed to create the finished stamp. The reason for this change is apparent from the story of the die.

The Lyon Manufacturing die was originally engraved for Demas Barnes & Co. (RS24, RS25, RS26) (see the Demas Barnes Essay on page 112 for more information). In November 1868, the Barnes & Co. dies were

sold to P. H. Drake & Co. Barnes retained a financial interest in the Drake company. Drake did not use the 1¢ die, and modified the 2¢ and 4¢ dies by altering them to read "P. H. Drake" instead of "Barnes & Co." and replacing the vignette of Barnes' building at 21 Park Row with a vignette of Drake's signature log cabin shaped bottle (RS82, RS83). In January 1872, Drake sold the 1¢ and 2¢ dies to the Lyon Manufacturing Co. The Lyon Manufacturing Company had been formed by Demas Barnes and William P. Ward in late 1871, and had its offices at 53 Park Place. In addition to the fact that Demas Barnes held ownership interests in both the Drake and Lyon firms, the firms also shared the same business addresses for a period of twelve years.

Carpenter modified the 1¢ die, which had not been used by Drake, by replacing the name "P. H. Drake & Co." with "Lyon Manufg. Co." The 1¢ die was approved by the Commissioner of Internal Revenue on January 26, 1872. A 2¢ die was also prepared. Holcombe indicates that Lyon purchased the Drake & Co. die; however, Butler and Carpenter correspondence indicates that the 2¢ Lyon essay was prepared from the 2¢ Barnes die and not the 2¢ Drake die (Butler, X: 211). Joseph Carpenter apparently refused to modify the Barnes die until Barnes provided written consent to the modification of his private dies (Butler, X: 215). The 2¢ die was approved by the Commissioner of Internal Revenue on February 5, 1872. At some point after the approval essays were submitted, but before the stamps were issued, the design was modified to delete the building address "21 Park Row" obviously because the Lyon Manufacturing Company was not located at that address (RS167, RS168). However, the Lyon die essay is the only proof for the issued stamp. There are no die proofs of the Lyon stamp, with the 21 Park Row address removed, and there are no plate proofs of the essay or of the issued stamp. The Bureau pulled copies of the Lyon essays at some point after the Bureau took over the production of revenue stamps, and these die essays contain the building address of "21 Park Row." Thus, it appears that the words "21 Park Row" were obliterated from the transfer roll, or directly from the printing plate. Thus, the Lyon essays are the die proofs for the finished stamps.

The 4¢ Drake stamp with a bottle replacing the vignette of Demas Barnes' building; the Lyon essay with the address at the top of the building; the 1 and 2¢ Lyon stamps with the address removed from the top of the building.



The Lyon essays exist as a compound die essay, and the compound die essay is actually more common than the individual die essays. Combined (compound and individual die) the Lyon essays are slightly more common than average. The Friedberg and Bansner census reports six essays of the 1¢ stamp plus nine compound die essays. There are five essays of the 2¢ stamp plus the nine compound die essays. Both values are reported in Black, blue, green, yellow-green and red.

The F. Woodbridge Essay

The F. Woodbridge essay is an unofficial die essay. The essay is for Dr. Woodbridge's Specific Headache Bitters of Hartford Connecticut. A review of the Hartford city directories in the Library of Congress for the years 1862 through 1882/83 did not produce any listings for F. Woodbridge. What little that has previously been reported about the F. Woodbridge essay was contained in an article by E. B. Sterling in the *Metropolitan Philatelist* in April 1890. Sterling stated that he found the essay in the possession of Joseph R. Carpenter, while he was in the process of purchasing Carpenter's proof collection. The essay was unknown to Carpenter, who did not recall the essay and did not have a second copy. Sterling speculated that the essay was among the first of the medicine issues.

The Butler and Carpenter letter books reveal the origins of the essay. Mr. Woodbridge had a private die essay prepared by an unknown engraver, and submitted the essay to the Commissioner of Internal Revenue for approval. The Commissioner forwarded the essay to Butler and Carpenter, who held the exclusive right to prepare and print the private die propriety stamps. By letter dated April 30, 1864, Butler and Carpenter expressed regret that Mr. Woodbridge had innocently incurred expenses upon "so wretched a stamp as his own" and stated that it would be "impossible to improve the stamp cut for Mr. Woodbridge. The engraver seems to have become strangely confused in his work and his lights and shadows obey no known laws of nature..." (Butler, III: 463-64). By letter dated May 6, 1864, Butler and Carpenter offered to engrave a new die for Mr. Woodbridge for \$350, less what he had already paid for the engraving of the essay (Butler, III: 467-68). Mr. Woodbridge, never



accepted Butler and Carpenter's offer, but instead argued that he had an agreement with Commissioner of Internal Revenue to allow him to use his essay. Butler and Carpenter were adamant that the essay not be approved as it lacked any security features (Butler, III: 489-91).

The Woodbridge essay is printed in black and only one copy is reported in the Friedberg and Bansner census; however, a second copy is reported to exist in collectors' hands. There are two additional copies, both in black, in the Eagle collection.

Conclusion

The official die essays of private die proprietary stamps are as interesting as, or perhaps even more interesting than, the issued stamps. Unfortunately, the essays suffer due to their omission from the *Scott Specialized Catalogue*. The addition of just twenty-one essays would open this fascinating area to more collectors. The obvious criticism is that these essays are too rare to become popular collectibles; however, the match and medicine field is full of stamps with similar rarity. In fact, the Aldrich census reports that there are seventy-three stamps (including all paper and perforation varieties) with nine or fewer reported copies. Another sixty-one stamps have between ten and twenty copies reported in the Aldrich census. Most of the essays have between eight and sixteen copies in existence. Several of essays (Richardson, Helmbold, and X. Bazin 1¢ and 2¢) exist in far greater numbers. Thus, the quantities of these essay, while small, should satisfy most of the match and medicine collectors. The author hopes that this article will raise the awareness of these fascinating issues among match and medicine collectors.

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R81c gouge over eye: a consolidation of reader feedback

by D. A. Woodworth, Jr., ARA

There were two interesting and very helpful responses to the my article "R81c \$2.00 Red Conveyance with gouge over eye" that appeared on page 59 in the March-April 2006 issue of *The American Revenuer* (60 (2): 59). Dr. Steven Perch, MD, of Allentown, Pennsylvania, reported that he enjoys plating this particular stamp and has two copies of the exact same plate crack/gouge that was illustrated. He believes that this confirms that it is a constant plate variety but he has not yet been able to identify the precise plate position. He notes that the flaw does not appear on the Smithsonian museum proof sheet, so it is clear that the fault was not present on the early state of the plate. Both of his copies are definitely from the "late" state of the plate (from around 1870 on), one being dated "Jul 5 1871" and the other being dated "Sep 1 1871"—making the copy illustrated in *The American Revenuer* the earliest known dated copy thus far.

Dr. Perch is trying to identify the exact plate position of this stamp, and has narrowed down the possibilities. He suspects it may be from either the ninth or tenth vertical row of stamps in the sheet, based on the style of the pattern of dots in the upper right corner above the numeral "2." The sheet was comprised of six horizontal rows of stamps, with twelve stamps per row.

Dr. Perch also noted some interesting

points that were not mentioned in the article. The plate variety in the article is also interesting because it has several other constant plate scratches which might not have been noticed. These include a faint scratch in the letter "C" of "CONVEYANCE," a dot in the first "S" of "STATES," and scratches near the upper left numeral "2." Some of these flaws are also visible in the article's illustration, though a magnifier and good eyes will enhance one's appreciation of them. The doctor went on to note that he would be pleased to learn if anyone else has more precise information on the plate position of this constant plate flaw.

Some possible help may be forthcoming in the response of Mr. Buker. We have found a similar "gouge" over the left eye of the lower left stamp of a block of six of R81d in the Curtis Collection. Although the gouge is not quite as pronounced as the one shown in *The American Revenuer*, it is curious that it appears in a similar position on the face. The flaw, which looks more like a smear, may be viewed on the Curtis Collection website at <thecurtiscollection.com>, which contains a really excellent census of U. S. revenues. The date on this block is February 1871, preceding that of the illustrated example by a few months.

One of the respondents suggested the possibility that the R81c illustrated in the article might actually be a type-d silk paper

RO143 private die found on experimental silk paper

Some years ago I acquired a copy of the 3¢ orange Park City Match Co. U. S. private die proprietary revenue stamp. At first glance, I thought it was printed on old paper, Scott RO143. A careful inspection with a glass revealed what I thought to be a single minute blue silk thread on the reverse. Could this be a new experimental silk paper variety?

I dutifully submitted the stamp to the American Philatelic Expertizing Service (APES), in hopes that my opinion would be confirmed. It was not. Certificate 155184 opined that the stamp was printed on old paper.

Some time later, I sent this and some other questionable stamps to a fellow ARA member who specializes in printing varieties, and whom I consider to be the foremost expert in the match and medicine papers. He felt strongly that it was printed on experimental silk paper.

So, I resubmitted the stamp, including a detailed description of the location of the silk thread, and even including a photocopy of this member's letter to me. This time, APES found that this stamp is an unlisted variety of Scott RO143 on experimental silk paper, used, with a thin and genuine. APES has recently moved to guarantee their findings, so this guarantee number 170429 dated August 3, 2006, is not just an opinion.


That such could be found was forecast by Richard R. Riley in an article printed in these pages over three decades ago (1974; 28: 175). Dr. Riley listed RO143 as one of twenty examples of private die match stamps which were first printed about the time that the supplies of old paper were about to become exhausted, when initial printings might well have been on experimental silk paper. Indeed, we know through the Boston Revenue Book that the three cent Park City match stamp was last issued on September 23,

American Philatelic Society

Expert Committee Report

Members of the American Philatelic Expertizing Service have examined the item submitted and it is their opinion that it is:

United States, Scott No. RO143, unlisted variety on experimental silk paper, used, genuine, thin.



C. M. B. A.
(APEX Authorized Signature) No. 170429
Kristal R. Harter
(Administrator Signature) Date: 8/3/2006

The American Philatelic Expertizing Service
A Service to Philately Since 1903
100 Match Factory Place, Bellefonte, PA 16823 USA
Phone: 814-933-3803 • Fax: 814-933-6128
Website: www.stamps.org

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A cooperative service offered by the American Philatelic Society (APS) and the American Stamp Dealers Association (ASDA).

1869, which is the same month that the experimental silk paper came into use.

Once again, the moral to this story is: always check your stamps!

variety. While the stamp has the bright color and a date suggesting it might be a silk variety, carefully re-examination of both the

front and back of the stamp did not reveal any confirmatory silk threads. Thus, I will still consider it to be an R81c.

British Commonwealth passport and visa stamps

by Abdul M Mollah, ARA

The article on the subject of British Commonwealth Passport and Visa stamps by Regis Hoffman in the July-August 2003 issue of *The American Revenuer* (57:93) once again shows another interesting aspect of our branch of philately. As Mr. Hoffman rightly says, a very fine collection of these stamps from all parts of the world can be formed as there are indeed very few countries which have not issued stamps to cover passport and visa service, albeit under various names.

I take the opportunity to show a few passport visa pages with stamps from Great Britain and India. Before that, however, a small

correction to Mr. Hoffman's article. The two pages he has illustrated bearing Indian postage stamps (Figures 2 and 3) are actually pieces from passport applications and not part of visa pages. It will be interesting to note here that when current, the Rs.10 value of the Indian commemorative series of 1948 on Gandhi was occasionally used on such applications.

It is thus noted that stamps under many categories, namely, Consular, Consular Service, Foreign Service and Diplomatic Service were used by the embassies and consulates for services rendered to their own citizens or to citizens of other countries.



Figure 1. Great Britain King George V two pounds Consular Service stamp used on a visa issued in Chicago on March 11, 1929, valid for twelve months for travel to the United Kingdom. Additionally the page bears the British Consulate seal of Chicago. The person arrived at Croydon airport on April 30, 1929.



Figure 2. Great Britain Queen Elizabeth II one pound ten shillings Foreign Service stamp used on a visa issued at the British Embassy in Paris on July 2, 1964, valid for three months for travel to Hong Kong.



Figure 3. Great Britain Queen Elizabeth II one pounds ten shillings Diplomatic Service stamp used on a visa issued at the British Embassy in Paris on December 8, 1967, valid for three months for travel to Uganda. The person arrived at Entebbe Airport on January 28, 1968.

Figure 4. India Large Capital 4as., 6as, 3Rs. and 6Rs. Consular stamps used for visa at the Office of the Consulate General of India in New York on October 23, 1958, valid for six months for travel to India.

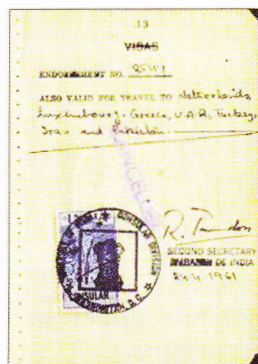


Figure 5. India Large Capital 2Rs. Consular stamp used on passport page at the Embassy of India in Washington, DC, on April 24, 1961, to extend the validity of an Indian passport to travel to several more countries than it was originally issued for.

Real Estate State Revenue Stamps Catalog by Peter Martin. 32 pages, 8.5 x 11 inches, card cover, priced, illustrated in color. Published by the State Revenue Society. Available from SRS Sales (Box 629, Chappaqua, NY 10514) and from Nutmeg Stamp Sales (Box 4547, Danbury, CT 06813) for \$19.95 plus \$2 shipping and handling.

The compiler of this catalog limits inclusion to stamps with the words "Real Estate, Real Estate Transfer, Realty Transfer or Property Transfer." Having met this text we are left with stamps from Illinois, Indiana, Maine, Mississippi, Nevada, North Carolina, Pennsylvania, Rhode Island and West Virginia. Pennsylvania began using such stamps in 1952; Mississippi in 1958; and, West Virginia in 1959. Most of the others began using real estate stamps in 1968 when the federal government ended the use of stamps on the transfer of real property.

Some states used them only for a few months: Maine for two months and Mississippi for six months. West Virginia is the only state still using stamps; however, that does not mean that other states no longer collect real estate transfer tax, they just do not use stamps.

Previously, little has been known about many of these stamps. Introductory information with each state's listing provides background regarding the laws creating the stamps and requiring their use. When

known, information about the stamps' printers is given. Generally there is a discussion regarding previously published reports about the stamps and their general availability to collectors. An extensive two page bibliography and a concordance of any previous catalog listings of the stamps is given.

The catalog listings are priced and all stamps illustrated in color. When known, stamps are listed both mint and used and sometimes as multiples. When known to collectors, specimen and proof stamps are listed.

The listings are limited to state issued stamps although two pages are devoted to illustrations of stamps issued by county and municipal governments as well as school districts. An additional page also illustrates examples of meter impressions which are not cataloged.

The author acknowledges the assistance of several collectors of these stamps and state tax offices and state libraries that assisted in research. Nutmeg Stamps Sales (Peter Martin's employer) is also credited; they are the firm that purchased and is breaking up the extensive holdings of the late Albert Hubbard.

It is a limited area to be sure, but it is the sort of catalog we would like to see for all state revenue stamps.

Kenneth Trettin

The Revenue Journal of Great Britain—June 2006

The June 2006 issue of *The Revenue Journal of Great Britain* proved a triple delight. First, there is the usually delightful and informative journal. "MIOR watermark varieties on King George VI GB revenue key types," "A Scandinavian Miscellany," "Premature Births and Extended Pregnancies" (a discussion of the policy of issuing new postage stamps after the accession of a new British monarch and no new stamps picturing the previous one, this does not hold true for revenue stamps), "Pretty Things—Stamped Paper from Argentina," "Jamaica Coffee Industry Board" and the usual reviews, notes, queries and news.

Second, a cumulative index to volumes I through XVI (64 issues) of *The Revenue Journal of Great Britain*. Entries are listed by subject, author and a list of journals and books reviewed. The value of a good index such as this can never be over-rated. They are immensely valuable.

Third, a stand-alone supplement *The Impressed Duty Stamps of Victoria* by Dingle Smith and Dave Elsmore. At thirty-two pages, maybe it was too big to include in the journal. Supplements are always an unexpected joy to receive and do make valuable additions to one's library. This is not a catalog but a study of the impressed

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The American Revenue Association

Secretary's Report

Applications for Membership

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

COMO, BRENDA 6927. 5 Newbury Ln, Eastampton NJ 08060. US-Non-Scott Listed, US-Scott Listed, US-Taxpays.

CRISCIONE, ARTHUR 6930. 10 South St, Bernardsville NJ 07924-2711. Proposed by Martin Richardson 1507. China, United States.

DUJMIC, FRANCIS J 6928. 309 North Ln, Ridley Park PA 19078-1220. Proposed by Martin Richardson 1507. US-Beer, US-Playing Cards, US-Snuff, US-Tobacco, US-Wines.

LUTZ, HOWARD R 6926. 5939 Ridge Rd, Cortland OH 44410-9761. Proposed by Eric Jackson 1563. United States, US-State.

MCKITRICK, RON 6923. 3405 Hillside Pl, Yakima WA 98903. Proposed by Georgette Cornio 4954. United States.

PRADHAN, KEDAR 6925. GPO Box 1217, Kathmandu, NEPAL. Proposed by Paul A Nelson 1362.

REEDER, EARL T 6924. PO Box 421850, Kissimmee FL 34742-1850. Proposed by Paul A

Nelson 1362.

Deceased

4983 LUKENS, PAUL C
4657 POWELL, DR JOHN M FRPSC
0025 TOLMAN, HENRY II
0426 WACKER, NORBERT

Resigned

5337 BERNSTEIN, JORDAN
6812 DAVENPORT, ROBERT E
5462 FURRIER, JEANNE

Address changes

APS AFF SUPP COMM, CWO JAMES E MCDEVITT 5222. 3561 Country Ct N, Mobile AL 36619-5335.

GALLOWAY, ROBERT I 6832. 134 N Richardson Dr, Somerset KY 42501.

HANSEN, RICH 1939. 1608 Plowman Dr, Monument CO 80132-8388.

LECRAW, C VEAZEY 2651. 4949 Oakdale Rd, Apt 110, Smyrna GA 30080.

MATSON, JERRY A 5071. c/o J W Matson, 6310 SW Alfred St, Portland OR 97219.

ORLINS, ROBERT 5248. 39 1st St, Woodland CA 95695-3206.

VAN DER VLIET, O.C.G. 5798. Pashegge 46, Winterswijk 7103 BH, Netherlands.

Revenue exhibit honors

The Minnesota Stamp Expo, July 21–23, 2006, in Crystal, Minnesota:

- *The Two Cent Revenue Stamped Paper of the United States, 1865–1883* by Ronald E. Leshner: Gold and the ARA Best Revenue Exhibit award.

APS StampShow, August 24–27, 2006, in Rosemont, Illinois,

- *Hawaiian Revenues* by Richard C. Malmgren: World Series of Philately Prix d'Honneur;
- *Revenue Stamped Paper of the Spanish American War Tax Era* by Robert D. Hohertz: Best Revenue and Gold, American Philatelic Congress Award and American

Revenue Association Award;

- *Non-Definitive Revenue Stamps of the State of Israel* by Maartin D. Cohen: Silver;
- *AMG Military Travel Permit Stamps* by Thomas J. Richards: Single Frame Gold;
- *Revenues of Ecuador* by R. Timothy Bartshe: Single Frame Silver.

Omaha Stamp Show, September 1–3, 2006, in Omaha, Nebr,

- *The Two Cent Revenue Stamped Paper of the U.S., 1863–1883* by Ronald E. Leshner: Grand Award, Gold, American Revenue Association Award and American Philatelic Society Research Medal.

Dorance Gibbs: My father was an ARA member and he passed away last week. We are attempting to contact his customers from the past 30 years and were hoping you could include the following in your magazine. If this is not possible I understand. Thank you for your time.

Kathleen Nimm

Gibbs Stamps, Inc. (LaCrosse, WI) sadly announces the death of our founder and owner, C. Dorance Gibbs. Due to his passing we are closing our company. We would like to say thank you to our customers and friends. Any inquiries may be directed to John Gibbs P.O. Box 264, Superior, WI 54880.

Jeanette C. Rudy donates stamp rarities to Smithsonian collection

In a special ceremony the Smithsonian's National Postal Museum received a significant donation of Federal Duck Stamps from Jeanette C. Rudy of Nashville, Tennessee. Rudy's collection, which took more than fifty years to assemble, is widely considered to be the finest private collection of its type.

Rudy's donation includes a complete set of all Federal Duck Stamps ever issued, highlighted by the very first Federal Duck Stamp ever sold, as well as important rarities, valuable plate blocks of early issues and a number of rare and unusual errors. In addition to the Federal Duck Stamps, Rudy will donate rare local and American Indian reservation hunting permit stamp issues. The National Postal Museum plans to display many of Rudy's donated items in the future.

"We are proud to receive this wonderful donation, which is an important addition to the National Postal Museum's collections," said museum registrar Ted Wilson, who accepted the donation on behalf of the museum during a ceremony at the Gaylord Opryland Resort and Convention Center in Nashville, Tennessee. "Mrs. Rudy's generosity has made it possible to introduce new audiences to the artistry of Duck Stamps and also

stirred an interest in wildlife conservation issues."

Rudy is a prominent philanthropist in Nashville, Tennessee, where she serves on boards of several non-profit organizations. She served as chairman of the board of Cumberland University, where she founded the school of nursing and was awarded an honorary doctorate. Rudy is a longtime supporter of the National Postal Museum. In 1996, she donated \$500,000 for the creation of the exhibition "Artistic License: The Duck Stamp Story" and loaned items from her magnificent collection to the museum for display in the exhibition. Additionally, Rudy served on the museum's advisory council. An avid sportswoman and champion trap-shooter, she currently serves on the Tennessee Wildlife Resources Commission.

The National Postal Museum is located at 2 Massachusetts Ave. N.E., across from Union Station. The museum is open daily from 10 a.m. to 5:30 p.m. For more information visit the museum's Web site at <www.postalmuseum.si.edu>.

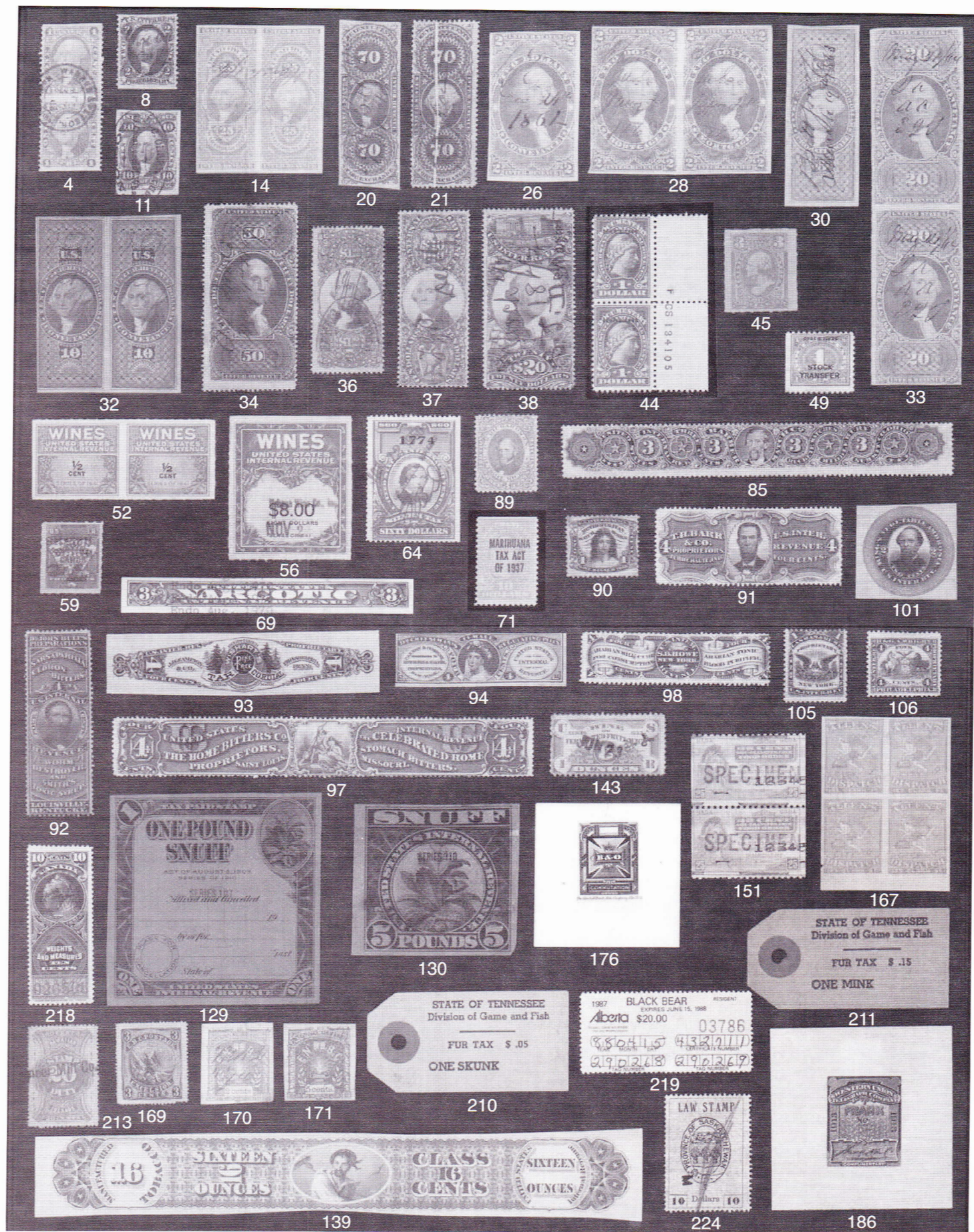
[From a press release by Allison Gallaway, Public Affairs Officer, Smithsonian National Postal Museum.]

stamps of this Australian colony.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain. For membership

information contact Andrew McClellan, 40 South Park, Sevenoaks, Kent TN13 1TJ, United Kingdom <aj_mcc@btinternet.com>.

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ERIC JACKSON

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

MAIL & INTERNET AUCTION #208

CLOSING DATE: December 5, 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 EDT 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	Stamp Duties Broadside for stamp duties imposed by Congress, June 30, 1864. Jesper Harding, Collector. 10x13". F small flaws	--
2	USIR Application for Weighing and Inspection of Maple Sugar, Form 323. Unused, VF	--
3	Monthly Return of Distiller of Apples, Peaches, or Grapes, Exclusively, Form 15. 1892. VF	--
4	First Issue Revenue Stamps R1b vertical pair, SON green h/s, F-VF light crease PHOTO	180.00
5	R6c one mm horizontal pre-print paper fold, F-VF	--
6	R7a used on bank check by Thomas F. Mason. Fulton Bank, New York. 1863. VF	14.00+
7	R10c on a receipt for state aid for families of soldiers. Williamsburgh, Mass. 1865. F-VF	225.00
8	R13b F-VF short perf PHOTO	--
9	R18c .5mm vertical pre-print paper fold, F-VF	82.50
10	R19b vertical pair, F	50.00
11	R32a black E.C. Clark & Co., Boston, h/s, VF crease PH	125.00
12	R44c vertical pre-print paper fold, VF	250.00
13	R47a horizontal pair, VF light crease	--
14	R50a horizontal pair, VF light crease in left stamp PH	--
15	R54c two vertical pre-print paper folds, F-VF	--
16	R59c on a Atlantic Mutual Insurance Co. certificate of profits. 1868. F-VF	--
17	R60c tied by boxed 'DISTRICT OF NIAGARA, SUSPENSION BRIDGE' black h/s to Entry of Merchandise for Consumption, F	75.00
18	R61a VF	--
19	R63c on a Atlantic Mutual Insurance Co. certificate of profits. 1865. F-VF	--
20	R65a VF APS certificate PHOTO	600.00
21	R65c 1.5 mm vertical pre-print paper fold, F PHOTO	--
22	R66c horizontal strip of four, F	130.00
23	R71c on Puget Sound District 103 Entry for Consumption, Hudson Bay Co., Port Townsend, Washington Territory. F faulty	--
24	R75a SON red h/s and ms. cancels, VF	90.00
25	R80c black h/s, F	100.00
26	R81a F PHOTO	180.00
27	R81c .5 mm vertical pre-print paper fold, F-VF	--
28	R82a horiz pair, F-VF light crease in right stamp PH	280.00
29	R84c lot of eleven different shades, F small faults	121.00
30	R92a F-VF PHOTO	575.00
31	R92c horizontal pair, F	100.00
32	R94a horizontal pair, F PHOTO	300.00
33	R98a vertical pair, margin cuts in at bottom, F-VF light crease in top stamp PHOTO	400.00
34	R101c cracked plate at top, through 0 of 50. F light crease, short perf PHOTO	160.00
35	Second Issue Revenue Stamps R109 on Market Insurance Co. fire policy. Newburgh, N.Y. 1872. VF	--
36	R122 blue h/s, F PHOTO	350.00
37	R128 F PHOTO	200.00
38	R129 F PHOTO	475.00
39	Third Issue Revenue Stamps R143 F	65.00
40	Documentary Stamps R153 right plate #534 block of six, mint, F	75.00
41	R176 mint, F	110.00
42	R228 double impression, mint, F-VF	20.00
43	R241 right plate #103157, mint, F	--
44	R276 right plate #134105 pair, mint, F PHOTO	--
45	Proprietary Stamps RB13c mint, VF crease PHOTO	110.00
46	RB23 on Sheny=Caffein Co. Phenyl O-Caffein box with pills, VF	--
47	RB24p block of four, mint, F-VF	140.00
48	Stock Transfer Stamps RD37 mint, F-VF	55.00
49	RD42a cut cancel, F PHOTO	100.00
50	Wine Stamps RE58 used, F-VF	47.50
51	RE96A mint, VF	150.00
52	RE110a mint, VF PHOTO	200.00
53	RE156 mint, F	160.00
54	RE163 staple holes, VF	77.50
55	RE164 staple holes, VF	30.00
56	RE179 used, VF tiny margin thin, PSE certificate PH	450.00
57	RE187 mint, VF	110.00
58	RE194 mint, VF	140.00
59	Playing Cards RF10c F-VF corner crease, PSE PH	550.00
60	RF26-PC111 B & B Bureau precancel, single, F	95.00
61	Silver Tax RG74 used, VF	47.50
62	RG124 cut cancel, VF	35.00
63	RG125 used, F-VF	525.00
64	RG129 used, F-VF PHOTO	--
65	Tax Exempt Potatoes RI14a provisional booklet of 24, purple on pink cover, mint, VF	35.00
66	RI16 mint, F-VF pulled perf	22.50
67	RI18a booklet pane of twelve, mint, VF	21.00
68	Tobacco Sales Tax RJ11 RJ1, 3, 5, 6, 8 x 2, 10, &	--
69	11 x 2, used on a Memorandum of Sale of Tobacco, Form 112, F-VF small faults	42.65
70	Narcotic Tax RJA48a small repair at right, VF appearance PHOTO	750.00
71	RJA105 used, VF small faults	85.00
72	Marihuana Transfer Tax RJM3 mint, F natural s/e PH	--
73	Consular Service Fee Stamps RK21 emb cancel, F-VF	45.00
74	RK28 on a consular certificate for a Receipt of a Legatee Milan, Italy. 1934. Italy revenues. VF	80.00
75	Customs Fee RL6 used, VF	30.00
76	Embossed Revenue Stamped Paper RM111 sharp strike, 1800 Rehoboth, Ma. prom. note, fold affects stamp, VF	50.00
77	RM114 sharp strike, 1798 Boston promissory note, VF	950.00
78	RM162 sharp strike on a 1799 single bond, bit of ms. on stamp, VF	45.00
79	RM179 sharp strike on a 1799 promissory note, VF	30.00
80	Revenue Stamped Paper RN-B1 Petersburg, Va. Citizens Savings Bank certificate of deposit. R16c. 1869. F-VF	--
81	RN-B16 Portland, Oregon Oregon & California Rail Road Co. draft. 1870. Signed by Ben Holladay. VF	--
82	RN-B24 Burlington, Vt. Merchants National Bank certificate of deposit. 1870. VF	90.00
83	RN-D29 Colorado Springs, Col. Denver & Rio Grande Railway Co. draft. 1876. VF small stain	75.00
84	RN-T4 Providence and Worcester Railroad Co. stock certificate. 1874. VF	75.00
85	RN-X7 Tulsa, Indian Territory. First National Bank check. 1900. F-VF creases	--
86	Private Die Match RO19a F PHOTO	160.00
87	RO37b F light creases	125.00
88	RO58d VF tiny perf tear	25.00
89	RO94b huge margins, VF small crease	90.00
90	RO156a F small repaired thin PHOTO	150.00
91	RO183a F-VF small thin, tiny stain at upper left corner PHOTO	1,100.00
92	Private Die Medicine RS27e VF tiny tear PHOTO	200.00
93	RS43a mint, F tiny sealed tear PHOTO	175.00
94	RS47d VF PHOTO	375.00
95	RS49c F PHOTO	250.00
96	RS107a F small thin	45.00
97	RS125a VF thin spot	250.00
98	RS130b F crease and thins PHOTO	225.00
99	RS137d F small faults PHOTO	140.00
100	RS148c double transfer, F-VF	110.00
101	RS181d VF thin spot	125.00
102	RS199b VF thin spot PHOTO	3,000.00
103	RS221e F thin	125.00
104	RS260b mint, F	100.00
105	Private Die Perfume RT11b F	100.00
106	RT16c F PHOTO	300.00
107	RT25d VF thin PHOTO	275.00
108	Motor Vehicle Use Tax RV19 mint, F-VF	55.00
109	RV21 mint, F-VF	70.00
110	RV46 mint, VF	42.50
111	RV51 mint, F-VF	25.00
112	RV53 mint, XF	19.00
113	Distilled Spirits Excise Tax RX41 used, VF	75.00
114	Firearms Transfer Tax RY3 mint, F-VF	85.00
115	RY8 used on transfer and registration document, F-VF	100.00
116	Rectification Tax RZ2 sheet of ten, mint, VF	250.00
117	RZ4 sheet of ten, mint, VF	150.00
118	Cigarettes (Class A) TA7P3 black trial color plate proof, VF--	--
119	TA19P3 black trial color plate proof, VF	--
120	TA20P3 black trial color plate proof, VF	--
121	Cigarettes (Class B) TB23d VF creases	8.00
122	Cigars TC10 unused, VF light crease	6.00
123	TC93D F-VF rejoined tear, small faults	40.00
124	TC99D VF rejoined tear	17.50
125	TC125C VF rejoined tear, crease and small thins	18.00
126	TC166Ba VF rejoined tear, small faults	9.00
127	Snuff TE66 F small faults	20.00
128	TE212A mint, VF	12.50
129	TE213C mint, VF	16.00
130	TE534Ab mint, VF PHOTO	--
131	TE617b F-VF repairs, small stains PHOTO	25.00
132	TE962a trimmed at sides as usual, F-VF creases	22.50
133	Tobacco TF22 punched remainder, VF	15.00
134	TF92A punched remainder, VF	90.00
135	TF108C rebeked over faults, varnished	45.00
136	TF151B punched remainder, VF	15.00
137	TF159 punched remainder, VF	6.00
138	TF162 punched remainder, VF	10.50
139	Tobacco Strips TG2 VF light creases	15.00
140	TG3 mint, F-VF crease PHOTO	20.00
141	TG67TC3 black trial color plate proof, F-VF	--
142	TG68TC3 black trial color plate proof, VF	--
143	TG957a VF rejoined tear, thin & creases	--
144	Fermented Fruit Juice REF3 used, F short perf PH	65.00
145	Cotton Tax Tag Nast Type I #2, on parchment, comma after Fitch, unused, VF crease	--
146	Special Tax Stamps Retail Liquor Dealer. 1915. F-VF small faults	--
147	Retail Liquor Dealer. 1917-8. F-VF small faults	--
148	Wholesale Dealer in Malt Liquors. 1911. VF small faults	--
149	Customs Imported Distilled Spirits CIS3 unused with stub, VF light toning	--
150	Food Orders 2G1 mint, VF	--
151	2G2 mint, VF	--
152	2G7S black overprint SPECIMEN (6mm high), vertical coil pair, F-VF PHOTO	--
153	Private Die Match Essay RO157E blue on card, VF	--
154	First Issue Revenue Proofs R13P4 VF	28.00
155	R41P4 VF	100.00
156	Second Issue Revenue Proofs R109P3 VF	20.00
157	R112P3 VF	20.00
158	R121P4 VF	60.00
159	Third Issue Revenue Proofs R135P3 VF	16.00
160	R136P4 block of four, VF	70.00
161	R138P4 VF	15.00
162	R141P4 VF	18.00
163	R144P4 VF	38.00
164	R146P3 VF thin spot	50.00
165	R147P4 VF	70.00
166	R149P3 VF	80.00
167	Test Stamp Booklets TDB32 mint, VF	40.00
168	Local Posts 3L3a imperforate block of four, unused, VF creases, tiny margin nick PHOTO	300.00
169	College Stamps Business Business College, 2c blue, on Merchants Bank check, Winchester, Va., 1900. F-VF	--
170	E.B.C. Postage, Type I, 3c blue, F-VF few short perfs PHOTO	--
171	Eastman Eastman National Business College, 2c carmine, no period after cents, used, F-VF thin PHOTO	--
172	Eastman Eastman National Business College, 5c carmine, used, VF thin PHOTO	--
173	Telegraph Stamps 15T46 mint, VF pinhole	140.00
174	15T02 booklet pane of four, mint, VF	175.00
175	15T029 booklet pane of eight, mint, VF	55.00
176	15T030 booklet pane of eight, mint, VF	65.00
177	Telegraph Essays 3T7E die essay, dark blue on unsurfaced card, 50x50 mm., VF PHOTO	--
178	3T7E die essay, orange on thick glazed card, 50x50 mm., VF	--
179	3T7E die essay, orange on unsurfaced card, 50x50 mm., VF	--
180	3T7E die essay, orange brown on thick glazed card, 50x50 mm., VF	--
181	3T7E die essay, orange brown on unsurfaced card, 50x50 mm., VF	--
182	3T7E die essay, reddish brown on thick glazed card, 50x50 mm., VF	--
183	3T7E die essay, sepia on unsurfaced card, 50x50 mm., VF	--
184	3T7E die essay, slate green on thick glazed card, 50x50 mm., VF	--
185	3T7E die essay, slate green on unsurfaced card, 50x50 mm., VF	--
186	3T7E die essay, slate green on unsurfaced card, 50x50 mm., VF	--
187	3T7E die essay in black, die sunk on 92x110mm glazed card, VF	--
188	Telegraph Trial Color Proofs 16T44TC1 dark blue on bond, 63x63 mm., VF PHOTO	--
189	16T44TC1 orange on unsurfaced card, 63x63 mm., VF	--
190	16T44TC1 orange brown on thick glazed card, 64x64 mm., VF	--
191	16T44TC1 reddish brown on bond, 64x64 mm., VF	--
192	16T44TC1 reddish brown on thick glazed card, 64x64 mm., VF	--
193	16T44TC1 sepia on thin glazed card, 64x64 mm., VF	--
194	16T44TC1 sepia on unsurfaced card, 63x63 mm., VF	--
195	16T44TC1 slate green on thick glazed card, 64x64 mm., VF	--
196	16T44TC1 rose lake on india, pane of sixteen, VF	--
197	Postal Savings PS12 LL plate #22716 block of four, mint, VF	22.50
198	PS13 UL plate #22718 block of four, mint, VF	50.00
199	PS14 LL plate #22728 block of four, mint, F-VF	75.00
200	PS15 top plate #22732, mint, VF	42.50+
201	Savings S3a LR plate #166742 block of four, mint, VF	50.00
202	S4 LR plate #166997 block of four, mint, F-VF	125.00
203	S7 UR plate #167486 block of four, mint, VF	11.00
204	War Savings WS7b electric eye marks, mint, VF	55.00
205	WS9 UR plate #149592 block of four, mint, VF	22.50
206	WS10 UL plate #149596 block of four, mint, VF	70.00
207	Newspaper Stamp Facsimiles 15 different, F-VF couple small faults	--
208	Kansas Marion Co. Res. Duck Stamps A15 mint, F	125.00
209	New York Citizens Unemployment Relief Committee Block-Aid card with twenty 50c green Stamp Out Want stamps affixed. VF	--
210	Mt. Vernon Block-Aid card with twenty 25c red Stamp Out Want stamps affixed. VF, some splitting along fold	--
211	North Dakota Mule Deer Permit 4A mint, VF	70.00
212	Tennessee Fur Tax One Skunk. 5c back on brown tag, VF PHOTO	--
213	One Mink. 5c back on pink tag. VF PHOTO	--
214	Virginia Alcoholic Beverage Control Board Sales Permit Military Registrant. Complete booklet of 48 coupons, issued but unused, VF	--
215	Hawaii Documentary R9 used, F-VF small faults PH	210.00
216	R12 mint, F-VF crease	50.00
217	Danish West Indies VI R2 imperforate block of four, unused, VF	--
218	Canada Electricity & Gas Inspection FEG5 BRMC block of sixteen, used, VF	13.60
219	Weights & Measures FWM33 no control #, mint, F-VF	40.00
220	FWM35 used, F-VF creases PHOTO	175.00
221	Alberta - Wildlife Certificate AW732 used, VF PHOTO	--
222	AW735 used, VF	--
223	AW736 used, VF	--
224	AW737 used, VF	--
225	AW738 used, VF	--
226	Saskatchewan - Law SL11 punch cancel, VF thin PH	500.00

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Wanted by collector for exhibit: Second Federal Issue (embossed) stamp used on document in the Northwest Territory. Henry Fisher, at 4636 Dundee Ave., Columbus, OH 43227. 614-861-2088. <Embrevfisher@aol.com> *1849*

Interested in exchange of information on postal use of R153/R154; exchange of information on provisional use of IR overprints on 1898 one-cent Franklin (Scott #279), on/off documents, known fakes; and in obtaining R154a (invert) plate number strip or other multiple. Len McMaster, HC-71, Box 86A, Capon Bridge, WV 26711. <lenmcmaster@aol.com> *1850*

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. *1851*

Beer Stamp Album for Sale. 125 pages, unpunched, on bright white 65 lb card stock with image of first stamp in most series. Modeled after Priester. \$77.50 plus \$2.50 postage and handling, prepaid to: David Sohn, 725 Carlyle Court,

Northbrook IL 60062. 847-564-0692 or 941-966-6505. E-mail <drsohn32@CS.com>. *1852*

Bahanalpur unlisted stamps/revenues large Br. Col rev coll. to break up. Some foreign as well. Gordon Brooks, P.O. Box 396, Station N. D. G., Montreal, Quebec, Canada H4A 3P7. *1853*

Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869 by W. V. Combs. 240 pages in hard covers, final in a series on the embossed revenues of the United States. Published at \$27.50 it is available to ARA members for \$23.00 postpaid anywhere. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. *1854*

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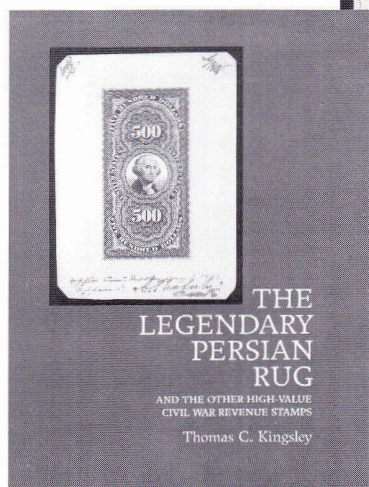
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