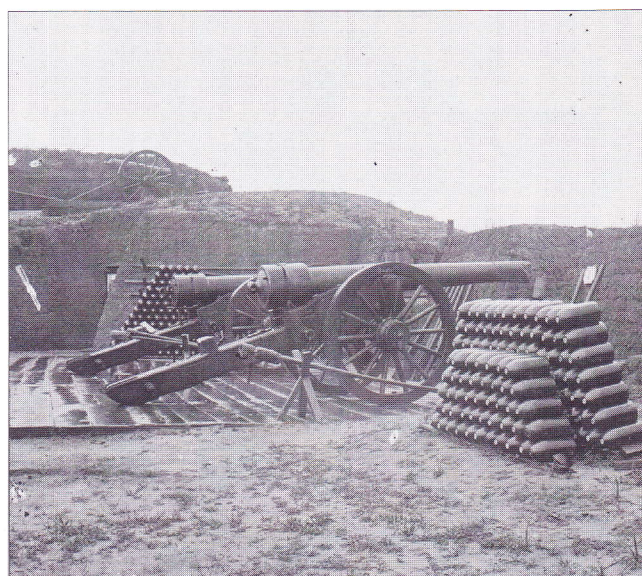


The American Revenuer

IN THIS ISSUE:

Incoming Bills of Exchange, 1862 and 1863 rates	4
A negative tax? the 1890 License for Sugar Producer.....	8
Fire and water proof cement.....	15
A tale of two foundries	18

Two 100 pound Parrott rifles and shells inside Fort Putnam, Morris Island, South Carolina, in 1866. More about their relationship to fiscal philately, inside, page 18.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

JANUARY-FEBRUARY 2008

Volume 62, Number 1
Whole Number 569

RICHARD FRIEDBERG STAMPS

312 CHESTNUT STREET • MEADVILLE, PA 16335

PHONE 814-724-5824 • FAX 814-337-8940 • E-MAIL friedberg2@earthlink.net



Buying and Selling ALL SCOTT-LISTED REVENUES, STAMPED PAPER, SPRINGER-LISTED TAX-PAIDS, TINFOILS, DOCUMENTS, TELEGRAPH STAMPS, OFFICIALS, and NEWSPAPER STAMPS.
FREE PRICE LISTS YOURS ON REQUEST...WANT LISTS WELCOME...

OVER 30 YEARS IN BUSINESS

www.friedbergstamps.com

Stamps & Covers For Sale

Revenues, Documents, Postal History,
Ancillary Markings, Cancellations,
Cinderella's, Poster Stamps,
Stamp Show Souvenirs,
Exhibition Labels

SHOP ON LINE—FREE SHIPPING

www.DavidSemsrott.com

fixodine@sbeGLOBAL.net

THE DUCK STAMP STORY

by Bob Dumaine and Eric Jay Dolin
APS Gold Medal winner in
Literature Competition.

208 pages, hundreds of color illustrations.

Hardcover \$39.95

Softcover \$23.95

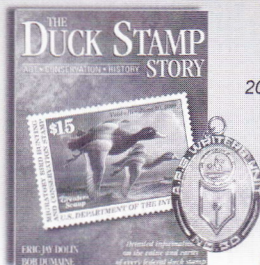
(Please add \$6 shipping, \$9 foreign.)

We accept Visa, MasterCard, Discover, Amex.

shduck.com • 1-800-231-5926

Sam Houston Duck Co.

P.O. Box 820087, Houston, TX 77282



Bob Dumaine will be
happy to personalize
your book!

Let Us Help You With Your Special Collection

U. S. Revenues

- Revenue Proofs
- Reds & Greens
- Taxpays
- State Revenues
- Revenue Essays
- Wines
- Telegraphs
- Cinderellas
- Match & Medicine

Want Lists Filled Promptly

Send for Our Current New Price Sale!

We are serious BUYERS of the above
as well as Foreign Revenues!

Golden Philatelics

Jack & Myrna Golden, ARA

P.O. Box 423

Lenox Dale, MA 01242

Phone (413) 637-4269

FAX (413) 637-4275

ARE YOU A COLLECTOR OF U.S. & WORLDWIDE STAMPS, COVERS OR REVENUES?

AUCTION SCHEDULE

**US & Worldwide
Stamps & Postal History**

Auction No. 321 & Elite XXIX
September 10 & 11, 2008
Knights of Columbus Hall
Ridgefield Park, New Jersey

Auction No. 322
December 3 & 4, 2008
Consignments now being accepted

We regularly offer Stamps, Revenues & Postal History in our renowned "Especially for Specialists"® Public Auctions.

AN INVITATION TO CONSIGN

Individual stamps, covers or collections for Public Auction or Private Treaty Sale

WE ALSO PURCHASE OUTRIGHT!

Contact us first describing your material. Include your address and phone numbers.

Catalog Subscriptions

1 Year with Realizations
1 Year Catalog Only
Sample with Realizations
Sample Catalog Only

N. America

\$10.00
\$7.50
\$1.50
\$1.00

Overseas

\$18.00
\$15.00
\$2.50
\$1.50

Send a stamped self-addressed envelope for our complimentary brochure
"How to Auction Your Stamps and Covers."

Jacques C. Schiff, Jr., Inc.

195 Main Street

Ridgefield Park, New Jersey 07660

201-641-5566 • from NYC 662-2777 • FAX 201-641-5705

Licensed and Bonded Auctioneers • Est. 1947



QUALIFIED AUCTIONEER



RARESTAMPEXCHANGE.COM

Getting Results...

Log onto the website.

On the home page, click on "Sign Up"

Fill in all the registration information carefully.
(Make sure all information matches your credit card billing information.)
Membership is \$25 initially and once you purchase an item from the site your following year's membership will be waived.

Your email address will become your user name.

Select a password with 6-8 characters.

You will be emailed upon approval.

After approval...buy/sell, set-up a wantlist, and browse through the "Top 500 Rarities".

A Division of Michael E. Aldrich, Inc.

Not on the internet,
call to join & receive
the catalog of all
RareStampExchange
items that are
available.
Toll free:
888-278-6313



Sold 2/8/05
U.S. RS203b
\$1,150.00



Sold 2/21/05
U.S. TS1
\$1,500.00



Sold 2/03/05
U.S. PR95
\$1,400.00



Sold 2/2/05
U.S. PR71
\$450.00



Sold 2/11/05
Great Britain 74
\$1,000.00



Sold 3/10/05
Hawaii 11
\$200.00



Sold 2/04/05 U.S. 3260(var) \$15,000.00

NAPEX/ARA convention seals available



The ARA has joined forces with NAPEX to issue a joint Cinderella seal issue limited to 250 numbered panes. This pane has fifteen seals alternating between two designs. One design commemorates the fiftieth anniversary of R724, the \$30 carmine Documentary Stamp featuring Thomas Corwin's portrait. Corwin was appointed Secretary of the Treasury by President Millard Fillmore 1850–53. The serial number found in the bottom tablet, has been removed and "AMERICAN REVENUE ASSOCIATION," in two lines, placed there in black ink.

The second seal started out as RD88, the \$60 green Stock Transfer Stamp featuring Howell Cobb. Cobb was the Secretary of the Treasury under President James Buchanan, 1857–60. The overprinted words "series 1940" were graphically removed from this stamp and, therefore, cannot be distinguished from this same base stamp printed through 1951. The serial number in the top tablet has also been removed and replaced by "NAPEX 2008" in one line also in black ink.

Seals/14

ARA convention award winners



ARA President presents the ARA Grand Award to Albert Briggs at the NAPEX Awards Banquet.

Congratulations to the following award winning exhibits at NAPEX 2008, the recent ARA convention held in McLean, Virginia:

The ABCs of Patent Medicines: United States Private Die Proprietary Medicine Revenue Stamps by Albert L. Briggs, Jr.—NAPEX Reserve Grand and Gold, ARA Grand, ARA Gold and U.S. Philatelic Classics Society medal.

Private Die Proprietary Stamp Essays: The Stamps That Almost Were by David D'Alessandris—Single Frame Gold and ARA Gold.

The Third Federal Issue by Henry Fisher—Single Frame Gold and ARA Gold.

Imperfect Imprints by Robert Hohertz—Single Frame Gold and ARA Gold.

Revenue Stamps of Norway and Related Non-Fiscal Issues by Bjorn Kristian Wang—Gold (Literature).

The American Revenuer, Kenneth Trettin, editor—Gold (Literature).

State and Federal Taxation in Support of Marketing Quality Farm Products by Ronald Leshner—Vermeil, ARA Gold, SRS Gold.

The State of Taxes by Kenneth Pruess—Vermeil, ARA Gold, SRS Gold.

Indo-China Revenue Stamp Catalog: Second Edition, Andrew Crenshaw, editor—Vermeil (Literature).

Philippine Cattle Certification by John Hunt—Silver, ARA Silver and International Philippines Philatelic Society Eugene A. Garrett Award.

Ohio Taxation: No Taxation Even With Representation by Kimber Wald—Silver-Bronze, ARA Silver, SRS Silver.

John Cunliffe and Eric Jackson present Albert Briggs with the Carolyn Cunliffe Memorial Award. Named in honor of John's mother, the award is a revenue exhibit chosen by popular vote at the annual ARA convention.



The American Revenue Association
Meeting the needs of the fiscal philatelist for over 50 years

Board of Directors:

President: Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 610-926-6200; e-mail: <eric@revenueer.com>.

Vice President: Eric J. Scott, 614 Massachusetts Ave., Indianapolis, IN 46204.

Representatives: Elected 2000 — Scott Troutman, Kenneth Trettin and Steve Wittig. Elected 2002—Donald Green, Paul Nelson and Martin Richardson.

Appointive Officers:

Secretary: Georgette P. Cornio, 12803 Windbrook Dr., Clinton MD 20735; e-mail: <bshober@comcast.net>.

Treasurer: David Wenzelman, Box 598, Richton Park, IL 60471; e-mail: <Dbwenzelm@aol.com>.

Attorney: William Smiley, Box 361, Portage, WI 53901

Librarian: Jeff Hofius, Box 102, Fowler, OH 44418.

Auction Manager: Martin Richardson, Box 1574, Dayton, OH 45401. Phone 937-236-4058; e-mail: <MartinR362@aol.com>.

Sales Circuit Manager—US: Paul Weidhaas, Box 147, Leonardville KS 66449; e-mail: <pweidhaas@twinnvalley.net>.

Sales Circuit Manager—Foreign: Ray Major, Box 509, Fayetteville NY 13066-0509; e-mail: <mdmajor@yahoo.com>.

Awards Chairman: Kristin Patterson, 851 Ironwood Drive, San Jose CA 95125-2815; e-mail: <itsawrap03@yahoo.com>.

Representatives in other countries:

Belgium: Emile Van den Panhuyzen, Avenue des Lauriers Cerises 14, 1950 Kraainem, Belgium

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

Costa Rica: Rafael Pinto, San Jose, Costa Rica <rafapinto@hotmail.com>

Germany: Martin Erler, D-82055 Icking, Irschenhauser Str. 5, Germany

India: A. M. Mollah, E-302, Gaurav Galaxy, Mira Road (East), Maharashtra, Dist. Thane 401 107, India

Italy: Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the President.)

THE AMERICAN REVENUER (ISSN 0163-1608) is published six times per year (bimonthly) by the The American Revenue Association, 304 First Ave NW, Box 56, Rockford, IA 50468. Subscription only by membership, dues \$21 per year. Periodicals postage paid at Rockford, Iowa 50468 and at additional offices of entry. Members send your change of address to Georgette P. Cornio, Secretary, 12803 Windbrook Dr., Clinton MD 20735 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 2008 by The American Revenue Association. **POSTMASTER: Send change of addresses to: The American Revenuer, ARA Secretary, 12803 Windbrook Dr., Clinton MD 20735.**

THE AMERICAN REVENUER
The Journal of International Fiscal Philately

Volume 62, Number 1, Whole Number 569
January-February 2008

Editor: Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 641-756-3542 (no one else will answer) or 641-756-3680. FAX 641-756-3352. Email: <revenueer@Omnitelcom.com> with ARA or Revenuer in the subject line.

Associate Editor: Ronald Leshner, Box 1663, Easton, MD 21601-1663. Phone 410-822-4357. Email: <revenueer @dmv.com>.

Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for the May-June 2008 issue: September 1, 2008.

In this issue:

NAPEX/ARA convention seals available.....	2
ARA convention award winners	2
Incoming Bills of Exchange, 1862 and 1863 rates	4
<i>Michael Mahler</i>	
A negative tax? The 1890 License for Sugar Producer	8
<i>Alan Hicks</i>	
Fire and water proof cement	15
<i>Michael J. Morrissey</i>	
A tale of two foundries.....	18
<i>D. A. Woodworth, Jr</i>	
President's Letter: Robert H. Cunliffe.....	20
<i>Eric Jackson</i>	
Secretary's Report	20
<i>Georgette Cornio</i>	

The 2008 ARA Grand Award given this year at NAPEX.



Printed in U.S.A. on recycled paper with Soy based ink.

Incoming Bills of Exchange, 1862 and 1863 rates

by Michael Mahler, ARA

Throughout the decade of broad documentary stamp taxes of the Civil War era commencing October 1, 1862, bills of exchange or other orders to pay, drawn outside the U.S. but payable within it, were liable to the same taxes as domestic bills of exchange or promissory notes. That is, if payable at sight, they were to be taxed at the 2¢ Bank Check rate, and if payable otherwise than at sight, at the Inland Exchange rate(s). The stamps were to be affixed upon payment, or acceptance for payment, by the party paying or accepting the instrument (Mahler 1988).

The original Inland Exchange taxes, comprised of ten separate rates from 5¢ to an open-ended rate of \$2.50 and above, had been in effect only a little over five months when they were abruptly replaced by a new set of rates on March 3, 1863. Moreover, the requisite Inland Exchange stamps had not been generally available for some weeks to months after the taxes took effect (Toppan et al 1899). The 30¢ and 5¢ values had been

first delivered by the printers October 21 and 23, 1862, respectively; the 10¢ and \$1.50 followed on November 15 and 26; with the exception of the \$2.50 and \$3.50, the remaining five denominations—15¢, 20¢, 40¢, 60¢ and \$1—were all delivered during the first week of December; and the two high values were delivered only on April 17, 1863, six weeks after the rate they were intended to pay had been eliminated! Given these data, it is not surprising that nearly all surviving documents taxed at the Inland Exchange 1862 rates were generated during a period of only about three months, from mid-December 1862 till mid-March 1863. Any example is a scarce item, and for the higher rates very few have been recorded (Mahler 1999).

In general, surviving incoming foreign bills or drafts taxed at the Inland Exchange rates are several orders of magnitude scarcer than domestic examples. In a previous survey only three incoming documents taxed at the 1862 rates had been recorded, all handwritten time drafts made in Peterboro, Canada, by John C.

Figure 1. The earliest of three previously known incoming Bills of Exchange, Dated January 12, 1863, this handwritten draft was made in Peterboro, Canada, for \$2,500 bears the correct tax of \$1 under the 1862 rate.





Figure 2. A fourth example of a Foreign Bill of Exchange from the Hughson find, dated December 17, 1862. The cancel on the stamp is incorrectly dated the same day as the bill was executed and not the date of its acceptance.

Hughson, drawn on Douglass, Saxa & Co. of Albany, New York, for \$2,500, stamped on acceptance with \$1 Inland Exchange imperforates, correctly paying the tax for amounts above \$1,500 to \$2,500 (Mahler 1999). The earliest of these, dated January 12, 1863, is shown in Figure 1. Hughson & Co. were commission lumber merchants in Albany with extensive family connections and timber holdings in Canada. Figure 2 shows a fourth example from this find, dated December 17, 1862, bearing Inland Exchange 30¢ (x 3) and 10¢. In all these cases, the cancel dates match the date of execution, not the date of acceptance as was required.

In the aforementioned census, among true incoming foreign bills of exchange—drafts made in sets of two or more—about 200 were listed from the “Danford Knowlton find” (see also Mahler 1995), all taxed at the 1864 rate of 5¢ per \$100;¹ also another dozen or so, drawn on seven different firms, taxed at the same 1864 rate; two made in Honolulu taxed at the 1863 rates (see also Mahler 2007); but none taxed at the short-lived 1862 rates.

It is my pleasure to report the existence of two incoming foreign bills taxed at the Inland Exchange 1862 rates. Figure 3 shows a First of exchange of Meyer, Ulmo & Co. of Matanzas, Cuba, drawn February 2, 1863, on Stevens Bros. of New York, for \$170 “New York Currency” payable 60 days after sight. Two 5¢ Inland Exchange correctly pay the 10¢ tax for amounts above \$100 to \$200, canceled “S. Bros Feb 21/63”; in the same hand, written vertically in the center of the bill, its acceptance for payment is also dated Feb. 21. Stevens Bros. were sugar brokers.²

Figure 4 shows a Second of exchange involving the same parties, made January 1, 1863, for \$832 at 60 days sight. A 40¢ Inland Exchange part perforate correctly pays the 40¢ tax for amounts above \$750 to \$1,000. The cancel date, January 9, 1863, again matches the date the bill was accepted. Paid Seconds are rare. These bills were from sets of three, the First and Second evidently sent for payment by different routes, the first to arrive

2. The same find included 1857 incoming bills from Cardenas, Cuba, drawn on Stevens, Angulo & Co., who were sugar brokers (<http://www.lib.lsu.edu/special/guides/sugresources.html>); Stevens Bros. were similarly engaged.

1. Effective August 1, 1864.

being accepted and paid, the latecomer left unpaid, and the Third held in reserve. Nearly all paid incoming bills are Firsts.

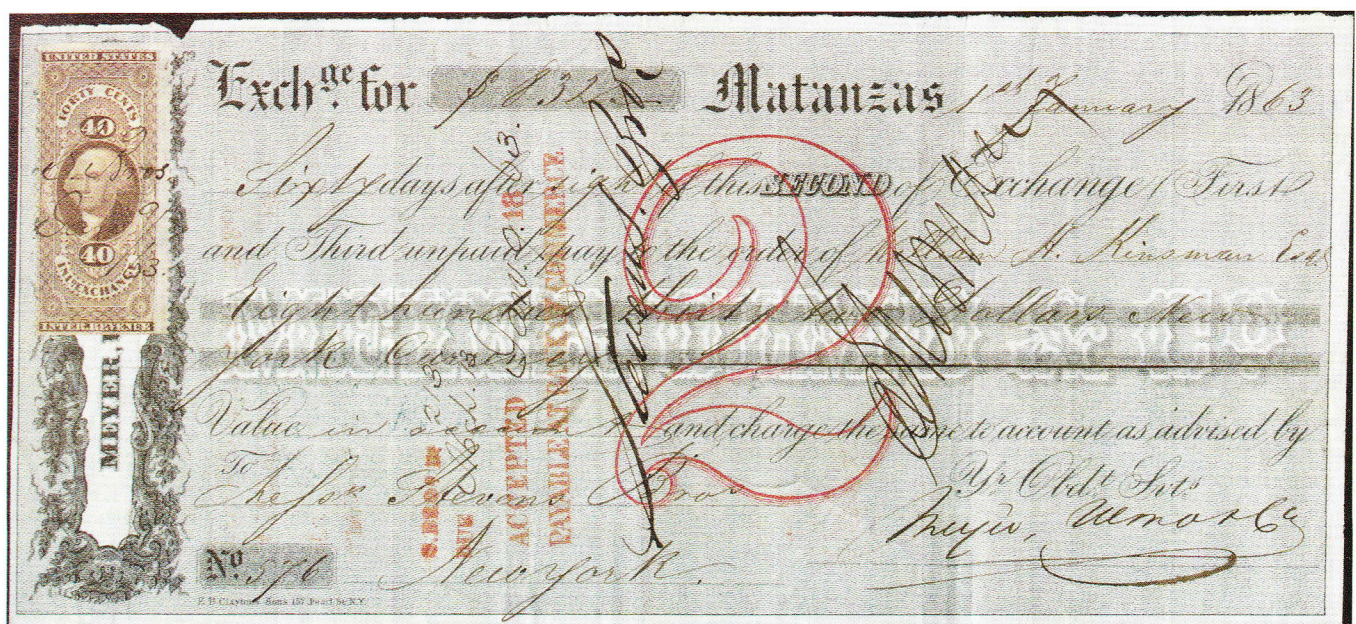
1863 Rates

The Inland Exchange 1863 rates were similarly short-lived, in effect a little less than 17 months, from March 3, 1863, to August 1, 1864. There were six rates, dependent on the duration as well as the amount of the instrument, as follows:

Duration	Tax per \$200 or fraction
Up to 33 days (30 days plus three days grace)	1¢
33 to 63 days	2¢
63 to 93 days	3¢
93 days to four months, three days	4¢
Four months, three days,	
to six months, three days,	6¢
More than six months, three days,	10¢

Figure 5 shows a third recorded incoming foreign bill taxed at the Inland Exchange 1863 rates, a First of Fran-

Figures 3 and 4. Two incoming foreign bills of exchange incorrectly taxed at the 1862 Inland Exchange rate. The stamps on both bills are canceled the day the bill was accepted. The paid Second of exchange is unusual as normally the First was paid and the Second left unpaid.



A negative tax?

The 1890 License for Sugar Producer

by Alan Hicks, ARA

A "negative tax" sounds like a contradiction in terms, doesn't it? But when the Office of Internal Revenue, usually tasked with collecting taxes, issues a License and pays a Bounty to produce a commodity, it begins to make sense. This is the case with the License for Sugar Producer.

The story leading up to the Tariff Act of October 1, 1890, and the issuance of the License for Sugar Producer is an interesting one. It involves new technologies developed for sugar production in Europe, foreign trade competition, protective tariffs, the development of the

American sugar industry and complex political maneuvering.

In the early 1800s in the U.S. principal sugar production was from cane, grown mostly in Louisiana. Production followed the traditional methods of the Caribbean area. It was in Europe that technological developments, such as the use of the steam engine, greatly increased sugar output later in the 1840s and 1850s. The Tariff Act of 1842 offered protection to the American sugar industry from imports of cheaper European sugar.

In the 1860s and 1870s scientific advances in Germany led to more increases in sugar production, primar-

Figure 1. License for Sugar Producer number 2 and serial number 3. This was issued to Daniel Thompson of the Calumet Plantation, Patterson, Louisiana, where sugar was made from sugar cane. Calumet still exists and in 1984 was placed on the National Register of Historic Places. It is now a gift and antique store.



Form 323.
UNITED STATES INTERNAL REVENUE

APPLICATION FOR WEIGHING AND INSPECTION OF MAPLE SUGAR.

When the sugar producer is ready to have his sugar weighed and inspected, he will make application to the collector or a deputy collector on the following form.

_____, Esq.,
Collector Internal Revenue,

Sir:

I hereby notify you that I have manufactured at my factory at _____ the following described packages of maple sugar upon which bounty is claimed, and I request that the same may be weighed and inspected.

Kind and Number of Packages.	Weight. (See note.)	Name of Consignee or Purchaser.	Address of Consignee or Purchaser.

Sugar Producer, License No. _____

Dated at _____, 189 .

NOTE.—Give the weight as nearly correct as circumstances will permit.

(7a) 10-14-95—50,000. (7b)—4

Figure 2. A USIR form number 323, "Application For Weighing and Inspection." It was used by the sugar producer when he was ready for the I.R. Collector to weigh and inspect his sugar. This form was for maple syrup. (40% actual size)

Figure 3. A USIR form number 321, "Claim For Bounty." This is the document used to claim the bounty and also served as a record of the sugar producer's operation, in this case for maple sugar. (56% actual size)

(IN DUPLICATE).—Form No. 321.
UNITED STATES INTERNAL REVENUE.

**PRODUCER'S RECORD OF MAPLE SUGAR
AND CLAIM FOR BOUNTY.**

Form No. 321.
UNITED STATES INTERNAL REVENUE.

INSTRUCTIONS.

1. Every licensed producer of sugar from maple sap will keep a record of operations on this form in duplicate during the sugar season. Forms can be obtained from the Collector of Internal Revenue.
2. All the data required under the various headings of this record must be entered daily during the season, beginning with the first day on which trees are tapped.
3. If the form furnished by the Collector is for any reason insufficient to contain all the data required, the same may be kept on blank leaves properly ruled and attached to the record and made to constitute a part thereof.
4. For the purpose of this record a day shall be considered as beginning at 4 o'clock a. m. and ending at the same hour next morning.
5. When this record is completed at the close of the season, it should be footed, verified by affidavit, and both copies forwarded to the Collector of Internal Revenue of the district. The Collector will retain one copy and forward the other to the Commissioner of Internal Revenue with the Weighers' and Inspectors' certificates, Forms 326 and 327, attached.
6. This record shall always be open to the inspection of any revenue officer, and care should be taken to keep the record properly and in the manner prescribed, in order to facilitate consideration and action upon the claim for bounty.
7. If the sugar producer keeps for his own convenience books containing a more extended record of the operations of the factory they shall also be open to inspection in like manner.
8. The affidavit should be made by the proprietor or principal manager of the factory. It may be made before a Collector, Deputy Collector, or any officer authorized to administer oaths. It may be made before the Collector or Deputy Collector without fee. Where the affidavit is not taken before a Collector or Deputy Collector, it must be made before an officer authorized to administer oaths generally. In the latter case, if the authority to administer oaths is not shown by official seal, it should be shown by certificate under official seal from competent authority.
9. Any person not entitled to the bounty who shall apply for or receive the same becomes guilty of a misdemeanor and is liable to a fine not exceeding five thousand dollars or imprisonment not exceeding five years, or both.

**MAPLE SUGAR RECORD
AND
CLAIM FOR BOUNTY,
SEASON OF 189 .**

Maple Sugar Producer.

License No. _____

District of _____

Treasury Department,
OFFICE OF INTERNAL REVENUE,
_____, 189 .

Examined and recommended for approval
for the sum of \$ _____

Chief Sugar-Bounty Division.

ily from sugar beets. These increases were stimulated not only by technological and scientific advances, but by bounty legislation, government payments to sugar producers.

To meet this competition from Europe and the threat of cheaper imported sugar, there was a movement in the U.S. to make the country self-sufficient in sugar by employing a bounty and a protective tariff.

The Tariff Act of October 1, 1890, (26 Stat. 567, c. 1244) also known as the McKinley Act, became effective April 1, 1891. It allowed for a bounty to be paid on domestically produced sugar beginning July 1, 1891, through July 1, 1895. The bounty was to be two cents per pound on sugar that tested above 90 degrees on the Polariscope, an instrument used to measure sugar content. The bounty was 1¾ cents on sugar testing between 80 and 90 degrees. The Commissioner of Internal Revenue protested that the bounty program was not connected with the normal duties of the Bureau of Internal Revenue and recommended the program be transferred to the Secretary of Agriculture. (IRS Historical Fact Book 1993, 68) Nevertheless, the program remained

under the management of Internal Revenue.

The Act went on to describe the procedure for obtaining the bounty. It required a lot of information and record keeping and may have discouraged some small producers from applying. Sugar Producers needed to file a notice with the Commissioner of Internal Revenue before July 1 of each year. This notice required the place of production, description of machinery used, methods employed, estimate of sugar to be produced, an application for a license, a bond for 50% of the estimated rebate and, in the case of maple sugar, the number of trees to be tapped! The minimum production requirement was 500 pounds. A license was to be valid for one year. See Figure 2 for an "Application for Weighing and Inspection" for maple sugar and Figure 3 for a "Claim For Bounty," also used for maple sugar.

The Act also stipulated that imported sugar, if produced with the aid of a bounty in the original country, would be subject to an import duty. Machinery imported for sugar production would be duty free. A duty of five cents per pound would be charged on candy or colored sugar valued at twelve cents or less per pound. The duty



Figure 4. License for Sugar Producer number 359 and serial number 13424. This license was issued to Mien S. Gibbs of New York State and was certainly used for sugar produced from maple syrup.

on glucose was $\frac{3}{4}$ cents per pound. In the month before the law went into effect certain sugars could be refined in bond duty free.

The license itself (Figure 1) is a beautifully engraved document, produced by the Bureau of Engraving and Printing. Because its size and engraving is somewhat similar to Special Tax Stamps of the period, it is often confused with being one, which it is not. Where Special Tax Stamps for various taxed occupations and businesses were required in order to conduct business legally, the License for Sugar Producer was acquired voluntarily in anticipation of receiving a bounty from the government. No tax or fee was provided by the producer and if he chose to ignore the bounty program, he was free to do so and to continue in business.

The license was printed in black on tan double line USIR watermarked paper. The image measures 247 mm wide x 184 mm high, border to border. The overall docu-

ment measures 253 mm wide x 200 mm high. The predominant artwork is two vignettes of sugar production. In the upper left we see a scene of workers cutting sugar cane in a field. This is from die number 3743, engraved by William H. Dougal in 1891. The source of the image is an albumen photograph taken by George Francois Mugnier of New Orleans. The vignette in the upper right is of workmen tapping maple trees. This is from die number 3751, also engraved by Dougal in 1891. Correspondence with the Bureau of Engraving and Printing Historical Resource Center in 2007 revealed that the text was engraved by George U. Rose Jr. and Edward E. Myers in 1891, on die number 3756.

The left side shows sugar cane; the right side shows sorghum and sugar beets. All were commercial sources of sugar. At the bottom is an image of a Polariscope, the instrument used to determine the sugar content of a liquid.

The license shown was issued to Daniel Thompson of Calumet Plantation, Patterson, Louisiana, where sugar was produced from sugar cane. It is serial number 3 and license number 2. Presumably, serial number 1 was put into an archive and serial number 2 became license number 1, and so serial number 3 became license number 2. It is dated July 9, 1891, and is signed by John W. Mason, Commissioner of Internal Revenue. It is the only copy seen so signed, as all others seen have been signed by Deputy or Acting Commissioner J. S. Miller, as evidenced by the rubber stamped "Deputy" or "Acting" before his signature. Later, when Miller became Commissioner, the rubber stamp designations for "Deputy" or "Acting" were no longer used or scraped off the license.

Apparently, Joseph S. Miller functioned as Deputy Commissioner under Commissioner Mason. After Mason's resignation on April 18, 1893, we see Miller signing as Acting Commissioner. This is confusing, as Miller became Commissioner on April 19, 1893, for the second time. (IRS Historical Fact Book 1993, 69) This would have left him no time to serve as Acting Commissioner, unless perhaps he was awaiting confirmation. He served until November 26, 1896.

Daniel Thompson was a noted Louisiana planter and his letters (Marquette 1940, 521-46) describe the difficulties, challenges and rewards of trying to make a yearly sugar crop. Weather, floods, labor problems, fever, lack of government concern and the high expense of new and up to date equipment were constant threats to successful sugar production in Louisiana.

His innovations included experiments to test various fertilizers and the early use of the Polaroscope. He also installed the latest refining equipment available in order to remain competitive. Like other planters, he was a pawn in the maneuverings of Congress, politicians and business interests in the battles over free trade versus protective tariffs.

The Tariff Act of 1894, effective August 1, 1894, repealed the statute authorizing the payment of the sugar bounty, effective August 28, 1894. (28 Stat. 509, c. 349) Treasury Secretary Carlisle refused to pay the bounty for that reason. A case was heard before the Court of Appeals of the District of Columbia, which unanimously upheld the decision of the District Circuit Court not to compel the Secretary of the Treasury and the Commissioner of Internal Revenue to examine sugar produced preparatory to paying the bounty. The court pointed out that the legality of the original legislation, the McKinley Act of October 1, 1890, had never been tested in court, but that the underlying principal had been. The court stated that the government could not take property from citizens (tax revenue) and bestow it upon favored individuals (sugar producers). Since no specific tax had been levied to pay the bounty, the government could

not simply take the money from the public revenues. The court added that if such a bounty were allowed, even if considered for the general welfare of the United States, conceivably bounties could be paid to producers of wheat, corn, cotton, wool, coal, iron, etc. Does this sound quaint today? (Sugar Bounties 1895)

The 1894 Tariff Act also provided a 40% ad valorem tax in addition to a $\frac{1}{8}$ cent per pound tax. If the imported sugar came from a country that paid its producers a bounty, an additional $\frac{1}{10}$ cent per pound was charged. There were separate rates for molasses.

The Appropriations Act of March 2, 1895, (28 Stat. 910, c. 189) restored funds for the payment of the bounty. For sugar production prior to August 28, 1894, the bounty remained at the rates of two cents and $1\frac{3}{4}$ cents per pound. However, for sugar produced after August 28, 1894, through June 30, 1895, the bounty would be $\frac{8}{10}$ of a cent per pound for all sugars testing above 80 degrees. The power of Congress to provide this bounty was upheld in a Supreme Court decision in May of 1896. (U.S. Reports, vol. 163, 427)

In spite of the disagreements between those who favored free trade or tariff protection for struggling American industries, the sugar industry flourished both in the U.S. as well as world wide and the American in-

Table I

**Quantities of licenses delivered
by the BEP to the Bureau of Internal Revenue**

FYE	Volumes	Sheets/stamps	Number per volume
6/30/1892 *	50	10,000	200
6/30/1893†	750	15,000	20
Totals	800	25,000	

*Report BEP 1892, 8

†Report BEP 1893, 11

Table II

Number of licenses issued to sugar producers*

FYE	Total	Maple	Cane	Beet	Sorghum
6/30/1892	4,980	4,240	727	7	6
6/30/1893	6,753	6,095	650	6	2
6/30/1894	6,349	5,761	579	7	2
6/30/1895†	154	7	?	?	?
Totals	18,236	16,096	1,956	20	10

*Report of the Commissioner of Internal Revenue 1892-1895

†Quantities reported for 1895 provide only the total number of licenses issued with no break down of the four categories of sugar producers.



Figure 5. The only known unused License for Sugar Producer, serial number 23197. The stub from the bound book of licenses is still intact. Ex Weill.

dustry continued to need, and got, government support by way of tariffs, subsidies and price supports to this day. These Licenses For Sugar Producer are witnesses to that economic development and provide us with beautiful and scarce documents that illuminate the history of that development.

A total of 25,000 licenses were delivered to the Bureau of Internal Revenue and only 18,236 were issued. We can safely assume that the unused licenses were destroyed, save for the one example that was rescued. (see Figure 5) Of the more than 18,000 issued it seems odd

that only one to two dozen have survived (Table IV). Perhaps the many small producers were not efficient record keepers and their licenses were not saved. The larger corporations most certainly were better record keepers but their files were probably destroyed or otherwise lost when their operations ceased. Nevertheless, there is fertile ground out there for fiscal collectors to make new discoveries.

Although the greater number of licenses were issued to maple sugar producers, the greatest amount of bounty money was paid to cane sugar producers. The maple sugar producers were smaller businesses scattered throughout New England and the upper mid-west states, while the cane sugar producers were larger plantations, centered in Louisiana. These are the states where each type of sugar was principally produced (Report of the Commissioner 1892, 187-95).

Maple Sugar—Vermont, New York, Ohio and Pennsylvania and to a lesser degree Maryland, West Virginia, Illinois, Michigan, Minnesota, Iowa and Wisconsin.

Cane Sugar—Louisiana and smaller amounts in Mississippi, Texas and Florida.

Beet Sugar—California and Nebraska followed by Utah, Virginia and Pennsylvania.

Sorghum Sugar—Kansas and smaller amounts from Missouri, Minnesota and Michigan.

By knowing what state a license was issued for it is

Table III

Bounties paid to sugar producers

FYE	Total	Maple	Cane	Beet	Sorghum
6/30/1892	\$ 7,342,078	\$ 2,466	\$ 7,077,316	\$ 240,099	\$ 22,197
6/30/1893	\$ 9,375,131	\$ 60,119	\$ 8,763,831	\$ 531,364	\$ 19,817
6/30/1894	\$ 12,100,209	\$ 116,122	\$ 11,114,600	\$ 852,175	\$ 17,312
6/30/1895	\$ 7,289,579	\$ 122,120	\$ 6,681,493	\$ 479,430	\$ 6,536
Total	\$ 36,106,997	\$ 300,827	\$ 33,637,240	\$ 2,103,068	\$ 65,862

July 1, 1890, to August 27, 1894, at 2 cents for 90 degrees plus, 1 1/4 cents for 80 to 90 degrees

August 28, 1894 to June 30, 1895, at 8 cents for 80 degrees plus

*Report of the Commissioner 1897, 187-95.

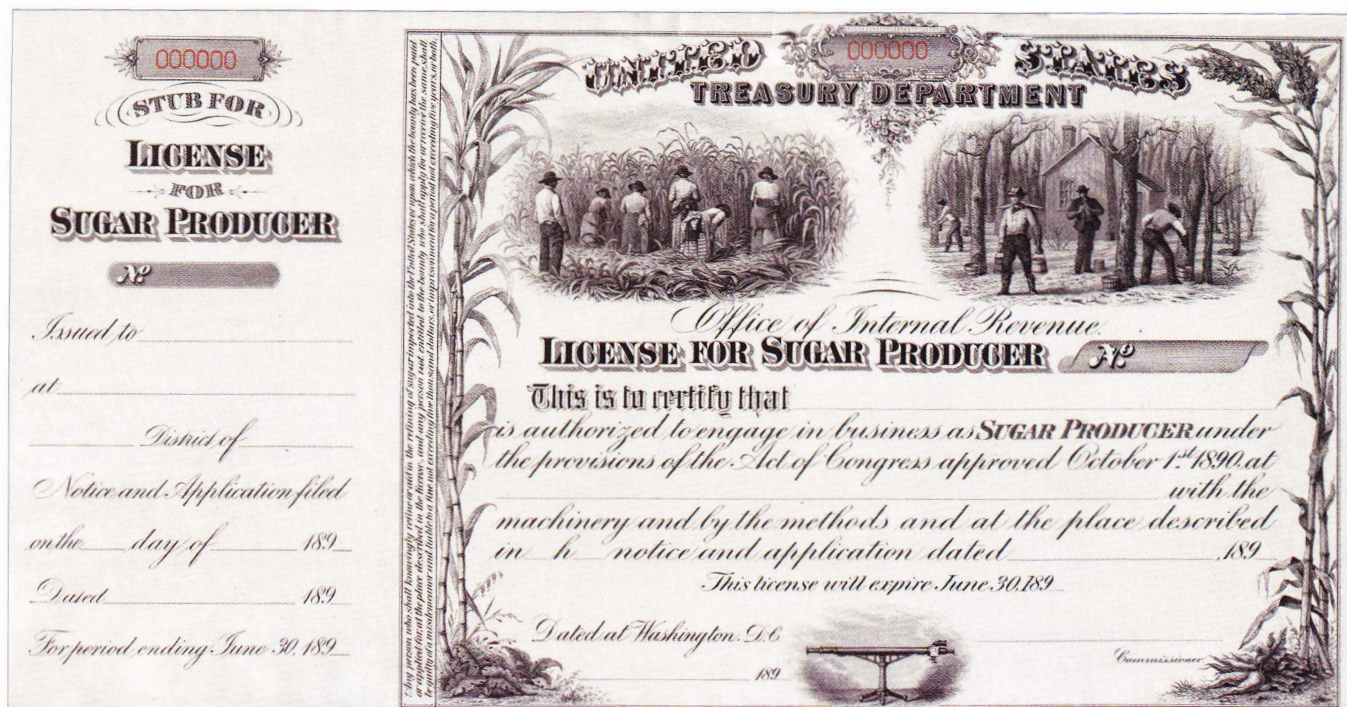


Figure 6. The only reported proof of a License for Sugar Producer, serial number 000000. Ex Joyce. (Turner ST3Sa)

possible to have a very good idea of what source was used for the sugar produced. Clearly, Vermont would have produced sugar from maple syrup.

All used licenses seen bear the manuscript initials

"IBTT" in the upper left margin. The handwriting seems uniform from one license to another and does not match the handwriting which has filled out the license or the Commissioner's signatures. I am not sure about

Figure 7. The only reported specimen of a License for Sugar Producer, serial number 000000. Note the red "specimen" handstamp in the lower right. Ex Joyce. (Turner ST3Sb)



Table IV

Known Licenses for Sugar Producers

Serial No.	License No.	State	Date Signed	Signed by	
3	2	Louisiana	July 9, 1891	John W. Mason	Commissioner
4288	2035	Vermont	Dec. 16, 1891	J.S. Miller	Deputy Commissioner
8132	593	New York	Jan. 11, 1893	J.S. Miller	Deputy Commissioner
8578	1106	Vermont	Jan. 21, 1893	J.S. Miller	Deputy Commissioner
9208	750	Vermont	Jan. 14, 1893	J. S. Miller	Deputy Commissioner
9514		Vermont	Feb. 3, 1893	J.S. Miller	? Commissioner
10911	3036	Vermont	Feb. 2, 1893	J.S. Miller	Deputy Commissioner
13,424	359	New York	Oct. 17, 1893	J.S. Miller	Acting Commissioner
13,522	457	New York	Oct. 17, 1893	J.S. Miller	Acting Commissioner
15,665	1234	Vermont	Dec. 22, 1893	J.S. Miller	blank Commissioner
23,197	—	—	—	—	—

the meaning of it but speculate that it was an internal control at the Bureau of Internal Revenue, where all licenses were processed. (Report of the Commissioner 1895, 181)

References

- IRS Historical Fact Book: A Chronology 1646–1992*. 1993. Washington: Department of the Treasury, Internal Revenue Service.
- Marquette, C. L., ed. 1940. Letters of a Yankee Sugar Planter. *The Journal of Southern History* November; 6(4):521–46. [Letters of Daniel Thompson from 1866–89.]
- Report on the Operations of the Bureau of Engraving and Printing for the Fiscal Year 1892*. Washington: Government Printing Office.
- Report on the Operations of the Bureau of Engraving and Printing for the Fiscal Year 1893*. Washington: Government Printing Office.
- Report of the Commissioner of Internal Revenue, Fiscal Year Ending June 30, 1892*. Washington: Government Printing Office: 184, 187–95. [Also for Fiscal

Year Ending June 30, 1893 (182), 1894 (194), 1895 (186), 1897 (220–21).]

Statutes at Large of the United States of America. Washington: Government Printing Office.

Sugar Bounties Illegal. *The New York Times* 9 January: 13.

United States Reports, vol. 163, 1896. 1926. Cleveland and New York: The Baldwin Law Book Company.

Additional reading

- Heitman John Alfred. 1987. *The Modernization of the Louisiana Sugar Industry, 1830–1910*. Baton Rouge and London: Louisiana State University Press.
- Hines, Dr. Terence. 1995. License For Sugar Producers. *The Vermont Philatelist* (the Journal of the Vermont Philatelic Society.) November; 39(4).
- Report on the Operations of the Bureau of Engraving and Printing. 1892. Washington: Government Printing Office. [Also 1893].
- Waggoner, William H. 2007. Maple Syrup and Philately. *The United States Specialist* February; 78:54–58.

Seals: NAPEX/ARA seals now available by mail/from page 2

The perforated and gummed pane is about 7 x 6 inches and has top and bottom inscriptions with the serial number in the lower right corner.

Seals were sold at the NAPEX show. The ARA is now selling unsold panes by mail. Orders (including request's for specific numbered panes) are being accepted at: NAPEX, P.O. Box 1312, Falls Church, VA 22041. Seals are \$1 each and panes \$12.50 each. Include a stamped, return-addressed envelope with orders for

loose stamps and \$1.50 extra for mailing full flat panes. Make checks payable to NAPEX. Expenses have been recovered and all profits are being split between the ARA and NAPEX.

This is the third Cinderella seal issued by NAPEX. The other two were printed in 1950 and 2000 in conjunction with the first NAPEX and its fiftieth anniversary. The 1950 seal is now scarce.



Figures 1 and 2. First Issue 1¢ Proprietary stamps with the printed FC monogram. The off-center cancel on Figure 2 indicates the alignment and spacing of the impressions would be from a printing plate designed to cancel the 1¢ stamps.

Fire and water proof cement

By Michael J. Morrissey, ARA

The FC monogram Fire and Water Proof Cement cancel on the First Issue 1¢ Proprietary, Scott R3c, shown here in Figure 1, has been well known to collectors for well over a century. As a general rule, in reading monograms, the small letter is read first and the larger letter last. Whether the FC is the initials of the person or firm or whether it is merely the initials for Fireproof Cement is not presently known and the user of the particular precancel has never been identified. It is one of only a handful of printed precancels that are fancy or figural rather than the typical straight lines of type. The exact method of its creation is unknown and may have been by lithography or electrotopy. At any rate there can be no doubt that it was created in a printing press by the use of a multiple cliché or multiple position plate of an unknown number of subjects. The incontrovertible evidence of this fact is shown here in Figure 2. It is an example of an off-center application of the cancel, causing a splitting of an impression at the bottom of the subject stamp so that the cancel's top portion falls on the bottom of the stamp which includes a primary impression of its own above that. The alignment and spacing of the impressions is precisely consistent and if one does the measurements between the impressions, it is clear that the plate was designed to create an impression directly upon the center of each stamp the exact size of the 1¢ Proprietary, the only stamp upon which this precancel is known to exist.

It should also be noted that each stamp upon which the cancel is found is usually on the thin old paper in the dull reds of the earlier printings. None are known on the imperforate or partly perforated 1¢. Likewise, none are used on stamps with thicker and softer papers and deeper hues of later printings. This tends to establish the period of usage between 1863 and 1865. Later than the earliest printings, but earlier than the middle and late period printings.

Clearly, these stamps were used to pay a proprietary tax. The Act of July 1, 1862, which took effect October 1, 1862, often called the Civil War Revenue Act, established numerous taxes, some of which were payable by adhesive stamps. It was this stamp tax that the First Issue of revenue stamps were created to pay. There were two schedules for stamp-taxable items. The first was Schedule B, which provided for a tax on a huge array of legal documents. Schedule C provided an excise tax on products deemed fraudulent, frivolous, or morally damnable. These originally were: a.) patent medicines, b.) cosmetics including perfume, and c.) playing cards.

If the fire and water proof cement was taxable under schedule C, exactly what product line did it fall under?

Fire and water proof cement has been around for quite some time and there is probably more than one formula. Nonetheless, at least one of the recipes can be found in a book called *Scientific Secrets* by Rowsell Ellis published in 1861 and reads generally as follows:

To half a pint of milk add half a pint of vinegar to

curdle it; then separate the curd from the whey, and mix the whey with four or five eggs; beating the whole well together; when it is well mixed, add a little quick-lime through a sieve, until it has acquired the consistence of a thick paste. This is a prime article for cementing marble, in or out of the weather. It is excellent for broken vessels, & etc.

In all probability, the product upon which our subject stamps paid the tax probably followed this formula, or one like it very closely. Clearly, such a compound was not akin to a pack of playing cards. Nor could one possibly confuse this product with a patent medicine. Could glue or adhesive cement be considered a perfume or a cosmetic? Absolutely not! Where then did this product fit into the Proprietary Tax Schedule?

To find the answer to this puzzle, we must go not just to the law itself, but to the rulings of the Commissioner of Internal Revenue interpreting the law. Let us first look at the language of Schedule C, i.e. the law, to see if we can better understand Congress's intent.

Schedule C

Medicines or preparations.—For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any pills, powders, tinctures, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, *or other preparations or compositions whatsoever*, [emphasis added] made or sold, or removed for consumption and sale, by any person or persons whatever, wherein the person making or preparing the same has, or claims to have, any private formula or occult secret or art for the making or preparing the same, or has, or claims to have, any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters-patent, or held out or recommended to the public by the makers, vendors, or proprietors thereof as proprietary medicines, or as remedies or specifics for any disease, diseases, or affections whatever affecting the human or animal body, as follows: where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents, one cent .01¢

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and not exceed the retail price or value of fifty cents, two cents. .02¢

When such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, three cents. .03¢

When such packet, box, bottle, pot, phial, or other

enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, four cents. .04¢

When such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above one dollar, as before mentioned, an additional two cents. .02¢

Perfumery and cosmetics.—For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any essence, extract, toilet water, cosmetic, hair oil, pomade, hairdressing, hair restorative, hair dye, toothwash, dentifrice, tooth paste, aromatic cachous, or any similar articles, by whatsoever name the same heretofore have been, now are, or may hereafter be called, known, or distinguished, used or applied, or to be used or applied as perfumes or applications to the hair, mouth, or skin, made, prepared, and sold or removed for consumption and sale in the United States, where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall not exceed at the retail price or value the sum of twenty-five cents, one cent .01¢

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail or value of twenty-five cents, and shall not exceed the retail price or value of fifty cents, two cents. .02¢

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents. .03¢

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents. .04¢

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as mentioned, an additional two cents. .02¢

Playing Cards.—For and upon every pack of whatever number, when the price per pack does not

exceed eighteen cents, one cent .01¢

Over eighteen cents and not exceeding twenty-five cents per pack, two cents .02¢

Over twenty-five and not exceeding thirty cents per pack, three cents. .03¢

Over thirty and not exceeding thirty-six cents per pack, four cents .04¢

Over thirty-six cents per pack, five cents .05¢

Clearly, this schedule applies to patent or proprietary medicines, cosmetics and playing cards and none other; or does it. The Commissioner of Internal Revenue, in the person of George Sewall Boutwell, whose continu-



Figure 3. George Sewall Boutwell, Commissioner of Internal Revenue, whose October 1863 decision expanded the items taxed under Schedule C.

ance may be seen in Figure 3, ruled otherwise. In October 1863 Mr. Boutwell released Decision No. 26 to the public. It reads in pertinent part as follows:

The stamp duties imposed in the first paragraph of Schedule C, in the act of July 1, 1862, having been deemed by many persons to apply only to proprietary medicines, it becomes necessary to call the attention of manufacturers and dealers to the true interpretation of said schedule.

In section 99, the subjects of the duty imposed in said schedule are spoken of as "proprietary articles;" in section 107 and they are described by the words "drugs, medicines, preparations, compositions, articles, or things;" in the proviso to section 109 and they are described as "medicines, preparations, and compositions;" in section 110 they are spoken of as "articles or commodities." In the first paragraph under Schedule C the articles or commodities made subject to stamp duty are distributed in four classes, as follows:

1st. Any preparation or composition whatsoever wherein the person making or preparing the same has, or claims to have, any private formula or occult secret or art for the making or preparing the same.

2d. Any preparation or composition whatsoever wherein the person making or preparing the same has, or claims to have, any exclusive right or title to the making or preparing the same.

3d. Any preparation or composition whatsoever which is prepared, uttered, vended, or exposed for sale under any letters patent.

4d. Any preparations or composition whatsoever which is held out or recommended to the public by the makers, vendors, or proprietors thereof, as a proprietary medicine, or as a remedy or specific for any disease, diseases, or affections whatever affecting the human or animal body.

The descriptions contained in these four clauses embrace four distinct classes of commodities, and the first three are by no means to be treated as a mere limitation upon the fourth. The fourth class is limited and qualified by the proviso in section 107, which must be construed as heretofore explained in Decision No. 114. The mere fact of the publication of a formula in one of the text-books or journals specified in that section will not exempt a preparation, compounded according to such formula, from stamp duty, when the fact of such publication is ignored, and the claim to a private formula, or occult secret or art, is distinctly set forth upon the labels and wrappers accompanying the preparation, as is usually the case with such preparations as Godfrey's Cordial, Betton's British Oil, Turlington's Balsam of Life, Lee's Billious Pills, & c.

All articles belonging to either of the first three classes, such as ink's blackings, *cements*, (emphasis added) sauces, flavoring extracts, polishes, culinary preparations, or compositions of any nature whatsoever, which purport to have been prepared under any private formula, or occult secret or art, or in the making of which

the maker claims any exclusive right or title, or which are prepared under any letters patent, are as fully subject to the stamp duty as those in the fourth class.

Clearly, the Commissioner was being overly aggressive in his revenue enhancement technique. There is a rule of statutory construction known as *in pari materia*, which is Latin and literally translated as, "in regard to the same matter." Statutes or related portions of statutes are to be read together and construed jointly, the legal presumption being that the legislative body intended that the law's meaning is best understood in its entire context rather than by separate compartments, which in certain circumstances would result in ridiculous interpretations.

Mr. Boutwell flouted this principle and as a result demanded additional tax tribute from proprietors of products never targeted by Congress. Mr. Boutwell decided that since the word "medicinal" had not been inserted prior to the word "preparations" in Schedule C, that he

was free to assume that Congress intended to tax any compound of any product claimed to be proprietary in nature. This, despite the clear language listing medicinal product after medicinal product, with nary a mention of any other sort of products such as these named by the Commissioners in Decision 126. This had the effect of a usurpation of legislative authority by the executive branch. What is that French saying? The more things change, the more they stay the same.

As a result of the overly aggressive revenue enhancement posture by Commissioner, a series of compounds not intended by Congress fell subject to the proprietary tax. This lasted for a period of eleven months and possibly a bit longer due to slight delays in promulgation of the change. On June 30, 1864 Congress passed an amended revenue act that was to take effect for most provisions, including the one at issue here, on August 1, 1864. In it, Schedule C was amended by adding the word "medicinal" before the word "preparations". This

Fire & waterproof/21



Figure 4. The cancel used by Howe and Stevens, dyemakers from Boston, whose product was taxed as the result of Decision 126.

A tale of two foundries

By D.A. Woodworth, Jr., ARA

I have an irresistible weakness for neat cancellations on First Issue revenue stamps. I especially like those combining the name of a firm with that of a state and city. I enjoy this to the point where I have currently categorize such stamps by state, city and type. Doing this, I have discovered that I have strikes for every state in the Union at the time of the Civil War except Minnesota and Oregon and every state of the Confederacy except Arkansas. The greatest treat when hunting cancels is to find a stamp canceled in one of the (former) Confederate states prior to cessation of hostilities in April 1865. These tend to be a bit scarce, so it's

always fun when one turns up.

I am always curious to know more about cancels that I find. Therein lies the "Tale of two foundries." Some years ago, on March 6, 1999, to be specific, I let out a small whoop at a local stamp show when I found an inexpensive R15c USIR bearing a blue oval hand-stamped cancel "Robert P. Parrot / Cold Springs, N.Y. / Mar / 18 / 1865" (Figure 1). My dealer friend's immediate response was "OK, Woodworth, what have you swindled me out of now?" I laughed and replied—"Nothing Ron, I've just made a very interesting connection."



Figure 1. R15c with Mar 18 1865 date.

Students of the Civil War have undoubtedly heard of Parrott rifled guns—the highly accurate rifled cannons made in a wide variety of sizes that could fire projectiles weighing from ten (most common) to 300 pound to distances of up to several miles (Figure 2). Parrott rifles had a unique appearance occasioned by the wrought iron reinforcing band shrunk onto the breech end of the cast iron barrel and intended to provide greater strength at the point where the weapons powder charge was exploded.

Parrott rifles were very accurate but suffered a poor reputation for safety, with their barrels prone to explode forward of the wrought iron reinforcing area. Preferred by Civil War artillerists were the wrought iron three-inch Ordnance Rifles, which did not have this nasty tendency. The Parrott's, with their high muzzle velocity and accuracy, were considerably cheaper to manufacture than the Ordnance Rifles, so high accuracy and lower cost resulted in a compromise that saw a very large number of them manufactured during the course of the Civil War. Many Parrott rifles still exist on Civil War battlefields today.

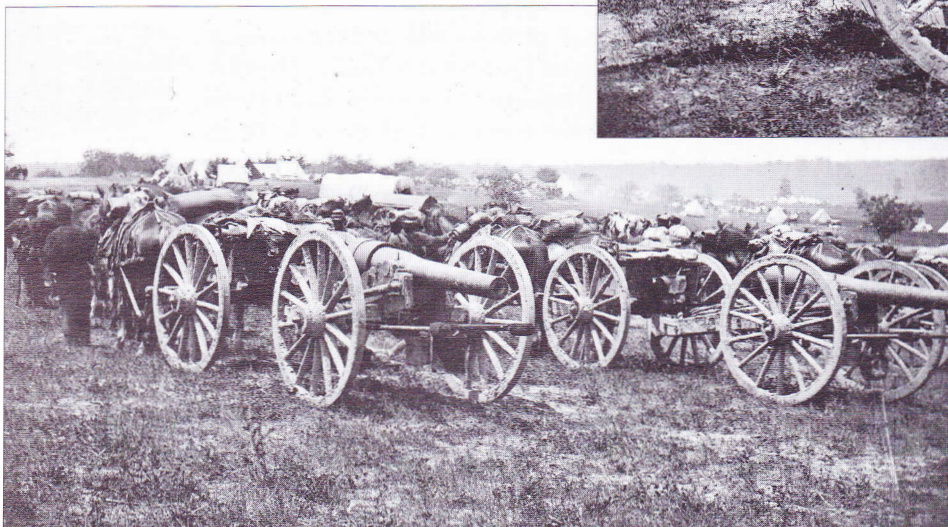
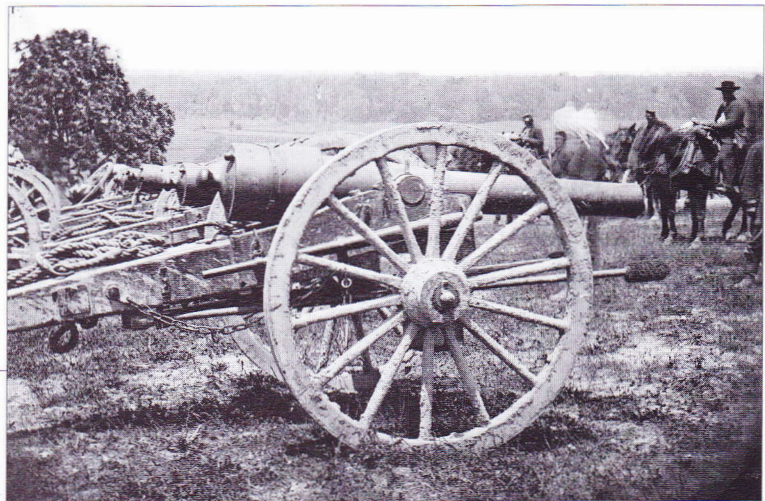


Figure 2a and 2b. Twenty-pound rifled Parrott guns belonging to the 1st New York Pettit's Battery. The rifling grooves can be seen in the gun's muzzle (left). These guns have the characteristic wrought iron band shrunk onto the breech end of the barrel (above). Photo by James Gibson, June 1862, near Richmond, Virginia, during the Peninsular Campaign. (Library of Congress)

What students may not know is that these rifled guns were developed and manufactured by the same Robert Parrott (Figure 3) of Cold Springs, New York, whose cancellation appears on the R15c that I bought.

Cold Spring is a picturesque small village on the east bank of the Hudson River just upstream from the military citadel of West Point on the west bank. It is the site of the West Point foundry (1817–1911), in its heyday one of the early “Silicon Valleys” of American industry. It produced some of the earliest locomotives built in the United States, pipe for the New York City water system, and a huge amount of ordnance in support of the Union during the Civil War. Robert Parker Parrott (1804–1877), a graduate of the West Point Military Academy and former Army officer, was superintendent (and later head of the entire plant) during its most productive period from 1837–67. It was during his tenure that the Parrot rifle was developed and popularized.

At least one of the foundry buildings still exists (in rather decrepit condition when I visited some years ago). Considerable archaeological investigation/preservation work is currently being done by the Scenic Hudson Land Trust in conjunction with Michigan Technical University. There is an interesting little museum in Cold Springs (the Foundry School Museum at 63 Chestnut Street) where one can learn more about Robert Parrott, the West Point Foundry, and the many products it made. Peak activity occurred during the Civil War, when this foundry produced about 2,000 cannon and some three million shells for the Union army.

While New York cancels are quite plentiful, those from North Carolina definitely are not. I own only two. My most recent acquisition was on an R6c with a black circular hand-stamped cancel reading “Hart & Bailey / Wilmington, N.C. / Oct / 10 / 1867” (Figure 4). While I immediately recognized the name of Robert Parrott when I saw it in connection with the Cold Springs, New York, cancel, I certainly had no idea who Messrs. Hart & Bailey were on the Wilmington stamp. I did know that Wilmington was the last open port of the Confederacy and that this vital shipping lifeline was guarded by the powerful Ft. Fisher until it fell to a combined assault of the Union Army and Navy in January 1865. Loss of this important life-line for supplies presaged the ultimate defeat of the Confederacy only three months later. It was thus reasonable to assume that Hart & Bailey played

some part in the commercial life of the city.

A bit of research revealed who Messrs Hart & Bailey were. Mr. Levi Hart and Mr. John C. Bailey were the founders and proprietors of the Hart & Bailey Iron Works (1859–92), which later became the Wilmington Iron Works. Hart & Bailey went through a number of name changes during their corporate existence, being variously called Hart, Bailey & Co., Burr & Bailey, and Burr & Bailey Co. before becoming the Wilmington Iron Works.

The iron works made beautiful decorative iron work that still graces some of the preserved historical homes in Wilmington. In addition to decorative and practical iron work, the company undoubtedly made iron products to further the cause of the Confederacy. This is borne out by an interesting item found in the Southern Claims Commission Disallowed Claims Index



Figure 3. Robert Parker Parrott (1804–1877), graduate of U.S. Military Academy, Class of 1824 and Superintendent of West Point Foundry (1837–67).

Digest of Disallowed Claims, No. 14695.

Claim of Hart & Bailey, of Wilmington, New Haver County, North Carolina, 1877.

For work and labor done and materials supplied the Army of the United States \$424.75

Remarks. Claimants owned a foundry in Wilmington, which was run for the most part to supply the confederacy with articles in their line. Part of these articles were paid for, but Bailey swears there was several hundred thousand dollars due when the war closed. In view of this fact we are not satisfied with the sufficiency of the evidence in support of their loyalty, and therefore reject the claim.

Presumably, this work would have done between the time that Wilmington was captured by Union forces on Wednesday, February 22, 1865, and the end of hostilities in April of the same year. Apparently the proprietors did not rehabilitate themselves quickly enough and therefore ended up being out their claim against the Federal government as well as the much larger amount owed by the erstwhile Confederate government.

I was unable to learn if any vestiges of the works remain, though I did find that the home of one of the partners was located at the northeast corner of South



Figure 4. R6c with Oct 10 1867 date.

Foundries/24

The American Revenue Association

President's Letter

Philately lost a wonderful friend and supporter on April 18 with the passing of Robert H. Cunliffe of Pittsburgh, Pa., at the age of 83.

Bob was a WWII veteran having served as a B-17 pilot stationed in England. His plane was shot down by enemy fire over Belgium in which he was injured and for which he received the Purple Heart. He later flew for the Air Transport Command. Bob was past president of the 388th Bomb Group Association and a member of the Delaware Medal of Honor Society and the Military Order of the Purple Heart. He was a volunteer for Sharing and Caring, an organization that provides assistance to hospitalized veterans.

Professionally, Bob was a stock broker for over 50 years specializing in life insurance company stocks. He was still working at the time of his death.

Bob was an avid philatelist his entire life. He built one of the finest collections of U.S. Revenue stamps ever formed as well as a spectacular collection of inverts of the world. His interest in inverts was sparked by his acquisition of the revenue stamp inverted centers of the 1870s.

One achievement in which he took a lot of pride was his winning the first American Philatelic Society World Series of Philately Champion of Champions competition in 1968 with his exhibit of Nineteenth Century U.S. Revenues. This was a tremendous feat at the time for a revenue stamp exhibit.

Bob was also a very active judge at stamp shows for many years and was instrumental in laying the groundwork for the establishment of the Revenue Class of the FIP for international exhibitions. He was a member of the Club de Monte Carlo, the American Philatelic Society and the American Revenue Association.

Personally, I met Bob about thirty-five years ago, when I was getting started in the stamp business in a



serious way. He was very helpful in many ways, including philatelic and business, and some of the practices I follow today I learned from him.

Bob was predeceased by his wife Carolyn in 1996. She was a special person who traveled with him extensively to stamp shows in the U.S. and abroad. The American Revenue Association remembers her annually with the Carolyn Cunliffe Memorial Award that is given to the most popular revenue stamp exhibit at our annual convention. He is survived by their children, Frank, Susan and John, and four grandchildren.

Eric Jackson

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.

CHANDLER, STEVEN C 5562.

CUNLIFFE, JOHN R 7018. 12525 Arnsley Ct, Oak Hill VA 20171-2550. Proposed by: Martin Richardson

1507. US-1,2,3 Issues, US-1,2,3 Issues On Documents, US-Proofs & Essays.

HOWARD, CHARLES C 7012. PO Box 298, River Pines CA 95675. Proposed by: Joe Ross 754. US-Tobacco.

INGENITO, MARK 7013. 716 Oak Way, Havertown PA 19083. Proposed by: Eileen Trettin. Canada, Canada-Provinceals, United States, US-Non-Scott Listed.

MASSEO, GEORGE P 7019. 1 Chadwick Rd, White Plains NY 10604. Proposed by: Martin Richardson

1507. United States.

RODGERS, GREG 7015. 1045 Santa Inez, Soledad CA 93960. British Commonwealth, UK-Adhesive, UK-Colonies, UK-Embossed, United Kingdom.

SHAPIRO, SHELDON 7016. 2417 S 20th St, Philadelphia PA 19145-4202.

Address Changes

ALLEN, DR HAROLD DON 2711. 6150 Bienville Ave, Brossard Quebec J4Z 1W8 Canada.

BROOKS, GORDON 3504. PO Box 100, Montreal PQ H4A 3P4 Canada.

LIBRARY AND ARCHIVES CANADA, 2684. Serials Record Unit, PO # 1396945, 395 Wellington St, Ottawa ON K1A 0N4 Canada.

NELLES, HOWARD 2375. 134 S 2nd St, Apt 714, New Bedford MA 02740.

SCHROEDER, MARK R 5354. 905 George St, De Pere WI 54115.

VALLENS, BRENT EDWARD 6912. 21053 Devonshire St, # 104, Chatsworth CA 91311.

Dropped-Non-Payment of Dues

448 GIACOMELLI, ANTHONY

Bills: Cuban stamp issued five years after bill 108 was written/from 7

At the far left of bill 108 is written "1865 Oct 25 Recd. from Cyrus Curtiss Esqr Receiver \$8582 30/100 on account of the judgments received on this Bill & Bills No 92, 101, 102 & 100 107. Noy & Stocker by Wright...Atty." Bill number 107 has a similar notation, with "107" replaced by "108." Noy & Stocker were the payees on both bills 107 and 108, and presumably on the others as well. As shown in Figure 6, Noy & Stocker endorsed the bills to Peter V. King & Co. (note the small "P.V.K. & Co" blue handstamp, Figure 5), but notations of payment are conspicuously absent. Both bills show evidence of having been attached to other documents, probably relating to legal proceedings: bill number 108 has a wafer seal on reverse, and number 107 has a small internal piece missing in the same area. We know court proceedings lasted at least until October 1865; might they have taken till 1868 or later to be finally resolved? If so, the Giros might have been affixed in an attempt to ensure that the bills met all legal requirements. It is difficult to imagine how documents executed in 1863 could be subject to a tax that did not exist until 1868,⁴

but the correct denominations of the stamps argue that their usage was contemporary and genuine.

References

Mahler, Michael. 1988. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades CA: Castenholz and Sons.

———. 1995. U.S. Civil War fiscal history: Reconstructing Four Fabulous Finds. 1. The Danford Knowlton Find. *The American Revenuer* September ;49:210–227..

———. 1999. *A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate*. Rockford, IA: American Revenue Association.

———. 2007. Whaling-related Revenue Stamped Documents of the Civil War Era. *The American Revenuer* July-August; 61:80–94.

Toppa, George L., Hiram E. Deats, and Alexander Holland. 1899. *An Historical Reference List of the Revenue Stamps of the United States*. Boston: Boston Philatelic Society. Reprinted as *The Boston Revenue Book*. Lawrence MA: Quarterman Publications, 1979.

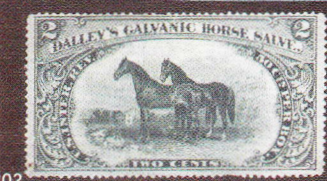
4. Forbin lists no Giro issues prior to those of 1868.

Fire & waterproof: Decision 126 had far-reaching effects/from 17

remedial legislation finally removed glue and dyes (other than hair dye) and other non-medicinal compounds or preparations from the proprietary tax law.

The greatest implication to stamp collectors seems to be in the problem with identification of the users of certain proprietary cancels during this odd tax interlude. The pool of potential proprietors subject to the tax would have increased significantly making identification of certain cancels, usually composed of little more

than initials and date, considerably more difficult. It also explains the H & S precancel also found only on the early printings of the 1¢ Proprietary of the First Issue, an example of which is shown here in Figure 4. It is that of Howe and Stevens, dyemakers of Boston. Their dyes were not used for cosmetic purposes, but for dying fabrics and therefore, but for Decision 126, would never have been subject to the proprietary stamp tax.



ERIC JACKSON

Post Office Box 728 • Leesport, PA 19533-0728

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

MAIL & INTERNET AUCTION #227

CLOSING DATE: September 9, 2008 at 11:00 pm EDT

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

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

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

All stamps are in used condition unless noted as mint.

UNITED STATES - Scott Catalogue Numbers

1	First Issue Revenue Stamps R1b F-VF corner crease	\$40.00
2	R3c two examples on a Baker's Rheumatic and Neuralgia Plaster label, F small faults PHOTO	--
3	R6c on Bank of New York, Columbia College bank check. 1863. Autographed on back by Charles Anthon, classicist & author. VF	--
4	R7a horizontal pair, VF light crease in left stamp	\$45.00
5	R14c on the back of a CDV of a young man. C.H. Williamson's gallery, Brooklyn, N.Y.. F-VF	\$60.00+
6	R17c on the back of a tintype of a young man standing with a chair. Jordan's New Style Pictures. New London, Conn. F-VF age spots	--
7	R19a XF PHOTO	\$80.00
8	R19c used on a Telegram. Lenox., Mass. F-VF age stain at LL	--
9	R34c tied by embossed cancel to The Farmers' Mutual Fire Assurance Assoc. of New Jersey policy. 1870. VF	--
10	R36b vertical strip of five, F creases, tiny tear in one stamp	\$34.00
11	R36b block of four, F crease in top pair	\$80.00
12	R40b vertical strip of three, F crease in center stamp	\$62.50
13	R41a VF	\$75.00
14	R42a horizontal pair, VF light crease	\$50.00
15	R45a horizontal pair, VF corner crease	\$70.00
16	R49a horizontal pair, F-VF crease between stamps	\$200.00
17	R51a SON red h/s, F-VF	\$120.00
18	R52b blue oval h/s, F-VF	\$75.00
19	R54a vertical pair, VF creases	\$100.00
20	R54c tied by black h/s to an Entry of Merchandise. Custom House, Philadelphia. 1869. VF	--
21	R54e, R23c tied by blue h/s to a Lease from the Morris Canal & Banking Co. Hudson, New Jersey. 1869. VF	--
22	R55d F crease	\$80.00
23	R58a VF	\$40.00
24	R59a horizontal strip of four, VF horizontal crease	\$200.00
25	R62b VF crease	\$160.00
26	R63a VF light crease PHOTO	\$275.00
27	R64b horizontal pair, VF crease	\$150.00
28	R65d F-VF crease	\$90.00
29	R67a horizontal strip of five, F-VF small tear & ink erosion hold in second stamp	\$342.50
30	R72a horizontal pair, SON black h/s & ms. cancels, VF crease at top, tiny tear between stamps	\$120.00
31	R73c F	\$200.00
32	R75a on a release to the Pennsylvania Railroad Co. to build a tunnel in the Third Ward of Pittsburgh. 1863. F-VF	\$90.00
33	R89a horizontal pair, VF crease in left stamp	\$200.00
34	R89d F light crease	\$125.00
35	R94a horizontal strip of four, F-VF tiny scissor cut between third & fourth stamps PHOTO	\$700.00
36	R101c horizontal pair, light ms. cancel. F corner crease PHOTO	\$325.00
37	R102c F-VF light corner crease PHOTO	\$900.00
38	Second Issue R112 tied by embossed cancel to a Cape Cod Railroad Co. \$500 bond, 1871. F-VF	--
39	R131 two examples tied by rivets to a vellum Deed for property in Philadelphia sold to the Philadelphia and Reading Rail Road Co. 1872. VF	\$1,300.00
40	Proprietary RB11b tied by violet h/s to a Dr. O. Phelps Brown's Renovating Pills label. F-VF small faults	--
41	RB11b black h/s, on a Dixon's Vegetable Liver Pills label. F-VF small faults	--
42	RB11b on a Parmelee's New Vegetable Pills label. F-VF small faults	--
43	RB12b top plate #6 and imprint block of 24. BEP & obliterated NBNC imprints and plate printers initials. Unused, VF hinge reinforced	--
44	Wines and Cordials RE161 used, VF crease PH	\$200.00
45	RE189 mint, VF	\$125.00
46	Playing Cards Bureau Precancels RF23-16A (PC62) on deck of BATTLE AXE Playing Cards. Unopened, VF	--
47	RF26-14.5 (PC111) coil pair, F PHOTO	\$275.00
48	RF26-21 (PC201) coil pair, VF	\$80.00
49	RF26-20 (PC202) VF	\$1,000.00
50	RF26-24 (PC234) coil gap pair, F-VF PHOTO	\$800.00
51	RF27-14 (PC133) coil line pair, F	\$21.00
52	RF27-14 (PC135) coil line pair, F	\$10.50
53	RF27-18 (PC181) coil strip of four, VF	\$4.00
54	RF27-19 (PC191) coil line pair, F	\$21.00
55	RF27-19 (PC194) coil pair, F PHOTO	\$200.00
56	Silver Tax RG37 unused, no gum, F-VF	\$27.50
57	RG38 unused, no gum, F-VF	\$27.50
58	RG39 unused, no gum, VF	\$27.50
59	RG40 unused, no gum, F-VF	\$30.00
60	RG41 unused, no gum, F-VF	\$19.00
61	RG42 unused, no gum, F-VF	\$30.00

62	RG43 unused, no gum, F-VF	\$27.50
63	RG44 unused, no gum, VF	\$30.00
64	RG45 unused, no gum, VF	\$27.50
65	RG46 unused, no gum, VF	\$47.50
66	RG47 unused, no gum, VF	\$47.50
67	RG48 unused, no gum, F-VF	\$47.50
68	RG49 unused, no gum, F-VF PHOTO	\$175.00
69	RG50 unused, no gum, VF PHOTO	\$275.00
70	RG51 unused, no gum, XF PHOTO	\$350.00
71	RG52 unused, no gum, VF PHOTO	\$675.00
72	RG53 unused, no gum, VF PHOTO	\$800.00
73	RG54 unused, no gum, F-VF PHOTO	\$925.00
74	Tax Exempt Potatoes RI15a booklet pane of twelve, mint, F-VF PHOTO	\$450.00
75	RI16a booklet pane of twelve, mint, F	\$450.00
76	Narcotic Tax RJA49b mint, VF	\$10.00
77	RJA53b mint, VF	\$21.00
78	RJA56b mint, VF	\$10.50
79	RJA57b mint, VF	\$26.00
80	RJA58b mint, VF PHOTO	\$200.00
81	RJA59b mint, VF	\$10.50
82	RJA60b mint, VF	\$20.00
83	RJA61a mint, VF	\$52.50
84	RJA61b mint, VF PHOTO	\$350.00
85	RJA62b mint, VF	\$26.00
86	RJA63b mint, VF	\$21.00
87	RJA64b mint, VF	\$47.50
88	RJA65a mint, VF	\$26.00
89	RJA66b mint, VF	\$15.00
90	RJA67b mint, VF	\$10.00
91	RJA68a mint, XF PHOTO	\$250.00
92	RJA69a mint, VF	\$16.00
93	RJA71b mint, VF	\$21.00
94	RJA78b mint, VF	\$125.00
95	RJA80a mint, VF PHOTO	\$375.00
96	RJA81b mint, VF	\$10.00
97	RJA83b mint, VF	\$10.50
98	RJA85b mint, VF	\$50.00
99	RJA86b mint, VF	\$10.50
100	RJA87b mint, VF	\$4.25
101	RJA91b mint, VF	\$15.00
102	RJA92b mint, VF	\$52.50
103	RJA93b mint, VF	\$125.00
104	RJA94b mint, VF	\$52.50
105	RJA94Ab mint, VF PHOTO	--
106	RJA95b mint, VF	\$125.00
107	RJA96b mint, VF	\$60.00
108	RJA97b mint, VF	\$21.00
109	RJA98b mint, VF PHOTO	\$400.00
110	RJA99b mint, VF PHOTO	\$500.00
111	RJA100b mint, VF	\$250.00
112	RJA102b mint, VF	\$32.50
113	Embossed Revenue Stamped Paper RM2 sharp strike on a penal bond. Bradford, Essex Co., Mass. 1756. F-VF foxing, some reinforcement along fold	\$400.00
114	RM3 sharp strike on a warrant. Lynn, Mass. 1755. F-VF bit of paper loss along fold	\$200.00
115	RM4 clear strike on a conveyance of an interest in an estate. 1757. F-VF bit of reinforcement along folds	\$600.00
116	RM9 mostly clear strike on March 20, 1758 issue of The New York Mercury, F-VF	\$2,250.00
117	RM305a die cut, F-VF usual pinhole	\$17.50
118	RM306a die cut, F-VF usual pinhole	\$17.50
119	RM308a die cut, F-VF usual pinhole	\$25.00
120	RM310a die cut, F usual pinhole, light toning	\$17.50
121	RM311a die cut, F-VF usual pinhole	\$17.50
122	RM319a die cut, F-VF usual pinhole	\$17.50
123	Private Die Match RO143a F	\$55.00
124	Private Die Medicine RS14d top plate #79, mint, F-VF	\$85.00
125	RS73b F couple short perfs, tone spot at LL PH	\$200.00
126	RS110c F thin spot	\$180.00
127	RS178d F thin spot	\$30.00
128	Merchant's Gargling Oil Liniment advertising on Coalport Opera House, Coalport, Pa. admission ticket. F-VF	--
129	Private Die Perfume RT15d F-VF small thins	\$100.00
130	Tobacco Tinfoils Hicks TF1-4 F-VF small faults	\$50.00
131	TF3-4 VF small faults	\$15.00
132	TF3-34 F-VF small faults	\$50.00
133	TF4-6 F-VF small faults	\$40.00
134	TF5-70 F-VF small faults	\$25.00
135	TF5-77 VF small faults	\$40.00
136	TF5-78 VF small faults	\$25.00
137	TF6-1 VF small faults	\$25.00
138	TF6-17 VF small faults	\$25.00
139	TF6-44 F-VF small faults	\$25.00
140	TF6-65 VF small faults	\$40.00
141	TF10-9 VF small faults	\$40.00
142	TF10-17 VF small faults	\$40.00
143	TF10-21 VF	\$40.00

144	TF10-33 VF tiny flaws	\$40.00
145	TF10-45 VF	\$40.00
146	TF10-47 XF	\$40.00
147	TF10-49 VF small faults	\$25.00
148	TF10-81 VF small faults	\$20.00
149	TF10-101 VF small faults	\$40.00
150	TF12-87 VF small faults	\$40.00
151	Fermented Liquor Export Stamp Series of 1891, F PHOTO	--
152	License & Royalty Stamps Workman's Patent Binding No. B stamp. Brown, unused, VF PHOTO	--
U.S. OCCUPATION OF VERACRUZ, MEXICO		
153	US46aC used, VF	\$10.00
154	US48a with talon, mint, F-VF	\$10.00
155	US48aC used, VF	\$50.00
156	US49aC used, F PHOTO	\$300.00
157	US50aC used, F PHOTO	\$350.00
158	VIRGIN ISLANDS Tobacco Tax VI RJ40 mint, F-VF	--

State Revenues - SRS Catalog Numbers and Values

159	ALABAMA Beer AL B7 used, VF corner crease, light staining	\$25.00
160	Fertilizer Tags AL FTT12 F-VF small faults	\$25.00
161	ARIZONA Fertilizer Tags AZ FTT3 unused, VF	\$25.00
162	ARKANSAS Beer AR B15a mint, VF	\$30.00
163	Feed Tags AR FET1 unused, VF	\$30.00
164	AR FET2 unused, VF	\$30.00
165	CALIFORNIA Documentary CA D48 used, VF PHOTO	\$115.00
166	Bill of Lading CA DBL3b GWW Controller's h/s, unused, cut to shape, VF	\$30.00
167	Bill of Exchange CA EX107 GO Controller's h/s, die cut, used, D & B h/s cancel, F-VF PHOTO	--
168	Insurance CA DN12 used, cut to shape, F PHOTO	\$350.00
169	CA DN62a SHB Controller's h/s, unused, F-VF	\$55.00
170	CA DN67 SHB Controller's h/s, unused, VF PH	\$100.00
171	FLORIDA Liquor FL L6 pane of ten, mint, VF few small flaws	\$300.00
172	GEORGIA Cotton Seed Meal Tags GA CST2 unused, VF not listed in the new catalog	--
173	GA CST3 unused, VF not listed in the new catalog	--
174	GA CST4 unused, VF not listed in the new catalog	--
175	GA CST5 unused, VF not listed in the new catalog	--
176	GA CST7 unused, VF not listed in the new catalog PH	--
177	Fertilizer Tags GA FTT2 unused, VF not listed in the new catalog	--
178	GA FTT3 unused, VF	\$70.00
179	GA FTT9 unused, VF	\$10.00
180	ILLINOIS Liquor IL L15 pane of ten, mint, VF	\$150.00
181	IOWA Feed Tags IA FET1 unused, VF	\$15.00
182	IA FET1A 50 lbs., unused, VF not listed in the new catalog	--
183	IA FET4 unused, VF	--
184	IA FET8 unused, VF	--
185	IA FET16 unused, VF	\$20.00
186	IA FET19A black P serial letter, unused, VF	--
187	KANSAS Feed Tags KS FET1 unused, VF small abrasion at left	\$60.00
188	KS FET2 unused, VF	\$60.00
189	KS FET3 unused, VF	--
190	KS FET16 unused, VF	\$35.00
191	KS FTT1 unused, VF small tear	\$60.00
192	KENTUCKY Export Liquor KY EL2 used, F-VF creases PHOTO	\$50.00
193	Wine KY W4 mint, VF	\$25.00
194	KY W5 mint, VF PHOTO	\$300.00
195	KY W6 mint, VF PHOTO	\$200.00
196	LOUISIANA Fertilizer Tags LA FTT4 used, F-VF torn at left	\$40.00
197	LA FTT6 used, F-VF small faults	--
198	LA FTT10 used, F-VF small faults	--
199	LA FTT14 used, F-VF small faults	--
200	MARYLAND Recordation MD D21 used, VF short perf PHOTO	\$80.00
201	MICHIGAN Beer MI B43S punched specimen, VF PHOTO	\$25.00
202	MINNESOTA Beer MN B47 mint, VF thin spot PHOTO	\$65.00
203	MN B50 mint, VF thin spots PHOTO	\$55.00
204	MN B83b mint, VF light pencil #14 on face	\$32.50
205	MISSISSIPPI Feed Tags MS FET3 used, F-VF small faults	\$40.00
206	MISSOURI Beer MO B24 mint, VF thin spots	\$30.00
207	MO B36 mint, VF PHOTO	\$40.00
208	MO B41 mint, VF	\$45.00
209	MONTANA Punchboard MT PB9 mint, VF PH	\$100.00
210	NEW YORK Stock Transfer NY ST1a horizontal pair, unused, VF some paper adhering on back PH	\$80.00
211	NY ST21c vertical pair, mint, VF paper adhering on back	\$50.00
212	PENNSYLVANIA Beer PA B39 mint, VF	\$15.00
213	SOUTH CAROLINA Fertilizer Tags SC FTT3 black on manila, arrow punch hole, VF	--
214	SC FTT3A red on manila, arrow punch hole, VF	--
215	SC FTT4 black on manila, unused, VF	--
216	SC FTT4A red on manila, unused, VF	--
217	SC FTT6 black on manila, unused, VF	\$40.00
218	SC FTT7 black on manila, unused, VF	--
219	SC FTT7A red on manila, unused, VF	--
220	SC FTT13A red on manila, unused, VF	--
221	Case Liquor SC CL1 mint, VF	\$15.00
222	TEXAS Beer TX B28 mint, VF PHOTO	\$50.00
223	Cigarette Essays Design of 1931 issue without denomination, nine different colors, VF	--
224	Feed Tags TX FET1 used, F-VF small faults	\$50.00
225	TX FET4 unused, VF	\$30.00
226	TX FET5 handstamp tag, unlisted, unused, VF	--
227	UTAH Beer Labels with Tax Medallions UT BBM6 used, VF small hole at right	\$75.00
228	UT BF17 used, VF creases, small margin tears	\$40.00
229	UT BW1a mint, VF PHOTO	\$24.00
230	VIRGINIA Fertilizer Tags VA FTT3 used, F-VF crease, small faults	--
231	WISCONSIN Beer WI B6 perfin, VF	\$7.50

Member's Ads

ARA members:
send your
request for free
ad to Editor,
The American
Revenuer,
Rockford, Iowa
50468-0056
USA. Send on
a postal card,
one ad at a time,
limit 50 words
plus address,
must be about
revenues or
cinderellas.
First come, first
served, space
available. Ad
may be emailed
to <revenuer@
omnitelcom.
com>.

Wanted: Exhibit quality Bond stamp on Bond document. Need not be an EMU. Also looking for classic postage used as revenues (1861 issue). All emails answered. Ed Andrews. <afacinc@yahoo.com>. *1916*

A Nice Blue Paper Check From J.C. Heckert, Fine Cigars, Dallastown, Pa. To Drivers & Mechanics National Bank, York, Pa With A Nice RN-X7. \$7.00 Each Optional Insurance \$ 1.70. Will Consider Trades For NJ Items. Steven Kawalec P.O. Box 4281 Clifton, NJ 07012 (973) 868-9258 E-Mail <owlprowler@aol.com>. *1917*

It's A Wrap! U.S. Revenue Stamps Used on Playing Cards, 1862-1883 by Kristin Patterson. 120 page color book. \$40 postage paid in U.S. for other countries and more info goto www.swanassoc.com/itsawrap. Send check or M.O. to Kristin Patterson, 851 Ironwood Drive, San Jose, CA 95125-2815. Less than 30 left. *1918*

For Sale: Comprehensive collections of revenues from Denmark, Danish West Indies, Faroes, Finland, Aaland, Iceland, and Sweden. These have many better and seldom found items, as well as nice material for exchange. Stamped revenue paper, documents, and packages with stamps showing usage. Paul Nelson, ARA. <pnels@att.net>. *1919*

"Grandfather's collection" world-wide cinderellas, mostly old, 125/\$53; world-wide revenues old, 135/\$50. World-wide revenues, cinderellas and Scandinavian revenues/cinderella collections available. Bonus with each purchase give. Victor Schwez, 10519 Casanes Ave, Downey CA 90241-2912. *1920*

Modest prices inside new ARA circuit books consisting of modern Japan, China, British Burma, Myanmar, Indonesian holographic tobacco taxes and revenues, etc. Write Mr. Ray Major, Box 509, Fayetteville NY 13066-0509 <mdmajor@yahoo.com>. This ad requested by A. Soesantio, ARA 4219. *1921*

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, Tucson AZ 85704. *1922*

Hungary Revenues new third edition just out, 120 pages, from classic leaf type to modern, plus much on municipals, plus imprinted revenues first listing, regular edition \$35 surface postpaid, or \$50 airmail postpaid. Collectors special edition (nearly all) in full color author signed, \$65 surface or \$80 by air. J Barefoot, P.O. Box 8, York YO24 4YZ, England. Email <jbarefootl@aol.com>. *1923*

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 P&I, prepaid, to: David Sohn, 725 Carlyle Court, Northbrook, IL 60062; 847-564-0692 or 941-966-6505. E-mail <drsohn32@CS.com>. *1924*

Qatar Revenue Catalog 1961-2002 by Joe Ross. Five + iv pages, color illustrations. US price \$15 postpaid; overseas add \$5 for airmail. Cash, check or Paypal. Joe Ross, 8036 Rio Linda Blvd, Elverta, CA 95626 USA <calrevjoe@aol.com>. *1925*

Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869 by W. V. Combs. This book is the 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. *1926*

A Catalog of U.S. Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate by Michael Mahler. 284 pages, 8.5 x 11 inch hardbound, illustrated including 8 pages of color. Includes 8 page price guide supplement. \$45 postpaid, ARA members take 20% discount. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. *1927*

Foundries: Hart & Bailey Iron Works survived Cold Springs Foundry/ from 19

Third Street and Cottage Lane in Wilmington. A two-story brick outbuilding from the home still survives at 309 Cottage Lane.

Ironically, the highly prosperous Cold Springs Foundry went out of business in 1911 as its business

wound down after the war and it was unable to compete with more modern firms and technologies. The Hart & Bailey Iron Works rose from the ashes of war, becoming the Wilmington Iron Works and continuing as a successful business into the late twentieth century.

Gordon Brooks

Quality Worldwide Revenues

*Everything from A to Z
Specializing in Canada, China
France & Colonies, Portugal & Colonies,
Cinderellas, Documents, etc.*

Phone: 514-722-3077
Montreal, Quebec

P.O. Box 100
Canada H4A 3P4

AUCTIONS WITH A DIFFERENCE

Revenues, Documents, Covers

• *Write for next catalog* •

H.J.W. Daugherty

P.O. Box 1146A, EASTHAM, MASS., 02642
ASDA ARA APS

History of Oleomargarine Tax Stamps and Licenses in the United States

This is the first comprehensive philatelic study of U.S. oleomargarine tax stamps and licenses. It includes a complete catalog of all known varieties issued by both the federal and state governments, together with many details of their printing and usage. All items are priced. It is available from the ARA for \$27.50 postpaid to North America.

Make checks payable to:

The American Revenue Association
Box 56, Rockford, IA 50468-0056

Show off your society affiliation with an



ARA Lapel Pin

First available at PACIFIC '97 these 3/4 inch red, white and blue cloisonné pins are based on our society's medal designed by members Domenico Facci and Alan Hicks. Available by mail for \$7.50 postpaid. Checks payable to:

The American Revenue Association
Rockford, Iowa 50468-0056 USA

Worldwide Revenues

Stamps, Documents, Collections

Want Lists Solicited

W. G. KREMPER

Box 693, Bartow, FL 33831
863-533-9422 (evenings) • FAX 863-534-3334
wgkremper@msn.com

WORLD-WIDE REVENUES

Send for latest price list

William T. McDonald

Box 1287

Coupeville, WA 98239-1287

ARA mcdonald@whidbey.net **APS**

Buy & Sell since 1970

Canada & Provinces

Revenue stamps

Telephone & Telegraph Franks

Duck, Hunting, Wildlife Conservation stamps

Semi-Official airmail stamps & covers

for large stock of the above visit our websites

www.esjvandam.com

www.canadarevenuestamps.com

regular auctions and price lists on request

E. S. J. van Dam Ltd.

P.O. Box 300-A

Bridgenorth, Ont. Canada K0L 1H0

phone (715) 292-7013 fax (705) 292-6311

toll Free phone 1-866-EVANDAM

CANADIAN REVENUE STAMP CATALOGUE

31st Anniversary edition—by E. S. J. van Dam.

order directly from the author.

—SOLD OUT—

new edition expected later this year.

There is no better essential source
for Revenue stamps in all of philately than
our firm. We continue to proudly serve
countless ARA members. How about you?



Our spectacular stock of United States and Canada revenue stamps delves deep into this especially important area of North American philately. Some examples of the exotic material in our stock are shown here. Visit our colorful Internet website to view our huge inventory—any item of which can be purchased while you're online quickly and safely. Our stock includes:

Scott listed revenues, embossed & stamped paper, beer stamps, taxpaid revenues, possessions revenues, proofs & essays, and philatelic literature and much more. E-mail, write, call or visit our site to get our latest jumbo price list or, better yet, send your want list for custom approvals tailored to your needs.

Visit our great 24-hour
Revenue Stamp Shop on the Web:

www.ericjackson.com

Eric Jackson

P.O. Box 728 • Leesport PA 19533-0728
Phone: (610) 926-6200 • Fax: (610) 926-0120
E-Mail: eric@revenueer.com

