

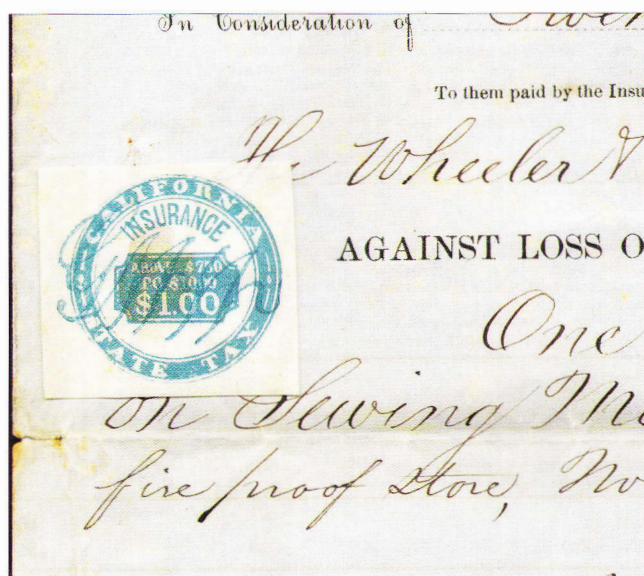


The American Revenuer

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This is one of the key pieces from a group of policies of the
Wheeler and Wilson Manufacturing Co.
More, inside, page 152.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

NOVEMBER-DECEMBER 2008

Volume 62, Number 6
Whole Number 574

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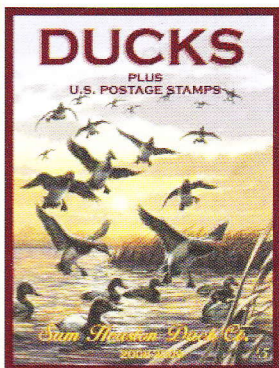
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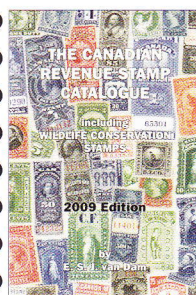
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The American Revenue Association

President's Letter

First, thank you for allowing me to serve as your President. The American Revenue Association is a robust organization, and I will do my best to move it forward over the next couple of years.

The year 2009 has been unusual for the ARA. You will have noticed that *The American Revenuer* has been appearing on a somewhat irregular schedule, though with the usual excellent content. We believe that the problems with the schedule have been solved, but as a consequence the last issue of Volume 62, dated November-December 2008, will be sent out in December of 2009. There will be no issues of *The American Revenuer* dated 2009. Volume 63 will begin with the January-February 2010 issue.

You also may have noticed that there were no dues collected for 2009. None will be collected. The next notice you will receive, to be mailed in January 2010, will be for 2010 dues. In effect, you will not receive any magazines with 2009 dates, and you will not have paid any 2009 dues. If you have paid dues in advance, your period of payment will be extended for one year.

The period for obtaining a discount for prompt payment of 2010 dues will be set so that a reasonable time will be available to you.

If you pay for advertisements in *The American Revenuer*, you will not be billed for 2009. Any billing you

receive will be for 2008, if that period has not been fully paid.

I hope these adjustments will get us back on schedule, with everyone getting exactly what they have paid for. If anyone has a situation where this is not the case, please let me know at ara@northfieldmail.com.

The ARA general meeting at Chicagopex went well from my standpoint, much of it concerned with a discussion of the general problem of declining membership. There are revenue stamp collectors who are not normally "joiners," and anyone with any ideas on how to reach and attract them is urged to send those to me at the email address above.

Later in the day we held an open discussion of the website. You will hear more of this as we decide what course we should take in that area to add content and visibility.

Finally, hearty congratulations to Frank Sente for winning the ARA Grand for his exhibit Usage of the US Government Issued Documentary Revenues of 1898-99 and Alan Hicks for the ARA Best One-Frame Exhibit for United States Internal Revenue State Coat of Arms Essays at Chicagopex. I hope to see even more revenue exhibits at Balpex 2010.

Robert Hohertz

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.

ADAMS, JAMES H 7052. 1607 Birch St, Baraboo WI 53913. Proposed by: Lyman Hensley. US-Embossed Revenue Stamped Paper, US-Express Labels, US-Revenue Stamped Paper, US-Stamps on Documents.

CRAWL, JAMES R 7049. 16486 Johnson Mill Rd, Sedley VA 23878. Proposed by: Eric Jackson 1563. US-1,2,3 Issues, US-Documentary, US-Proprietary, US-Stock Transfer.

PORTER, GEORGE D 7050. 5810 Braesheather Dr, Houston TX 77096. Railroad Stamps, US-Documenta-

ry, US-Future Delivery US-Proprietary, US-Proprietary Cancels, US-Stock Transfer.

ROKUS, HOWARD W 7053. 357 Claremont Rd, Saukville WI 53080. Cinderellas, Local Posts, Medicine Tax, Worldwide.

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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.)

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Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for the January-February 2010 issue: January 10, 2010.

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The mysterious Form 237



Figure 1. Scott RE139 50¢ green & black Wine stamp possibly used to pay a tax on rectified spirits rather than on wine. The cancel is characteristic of those used on RZ series Rectification Tax stamps.

By Don Woodworth, ARA

In the course of research for a planned book on cancellations used on Scott-listed Wine stamps that has been in the works for some time, I chanced upon the 50¢ green and black Scott number RE139 stamp illustrated in Figure 1. The black manuscript cancel reads “R.P. 43 237 #629 A R Russell USSG.”

I would not normally have paid much attention to this cancel—except for the fact that I had been working on an article about the Scott-listed RX Distilled Spirits Excise Tax Stamps and the RZ series Rectification Tax Stamps and elements of the cancel set off alarm bells. I keyed on several fragments of information: the number “237,” the name “A.R. Russell” and the initials “USSG.”

The number “237” very frequently appears on the Rectification Tax stamps, usually in the form of “Form 237.” The initials “USSG” often appear on the Rectification Tax stamps, either as an abbreviation or in the form of U.S. Storekeeper-Gauger (the “U.S.” being for United States). The stamps very often bear the signed or stamped signature of the gauger. This is what the name A.R. Russell on the

illustrated 50¢ Wine stamp has to be.

For comparison, two examples of Scott RZ6 are shown, each illustrating common elements of cancels

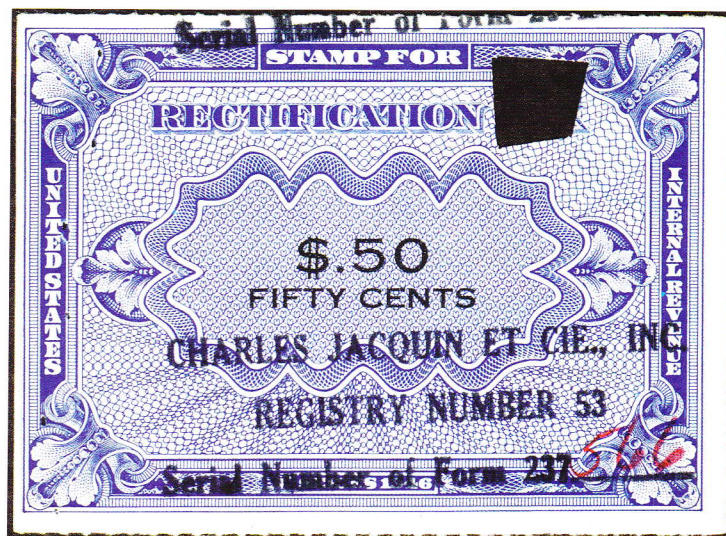
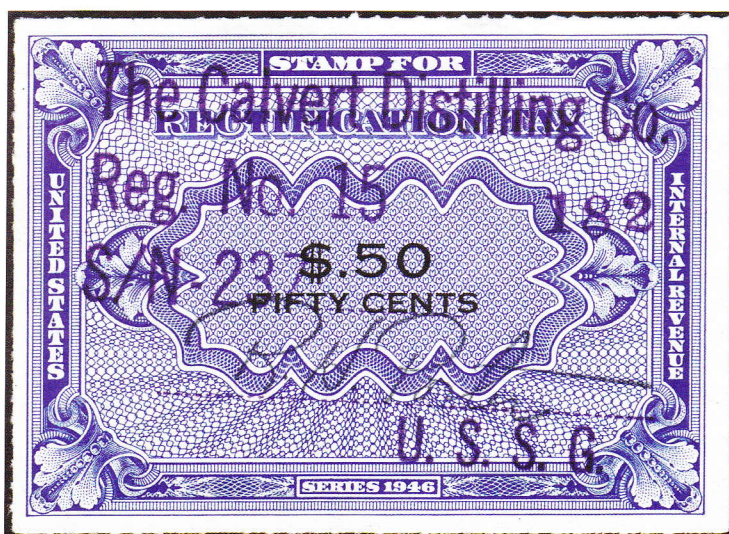


Figure 3. Scott RZ6 50¢ blue & black Rectification Tax stamp used by the Charles Jacquin et Cie, Inc. company. Note the Serial Number of Form 237 handstamp with the sequence number of the form (“566”) entered in red manuscript.

Figure 2. Scott RZ6 50¢ blue & black Rectification Tax stamp used by The Calvert Distilling Co. Note the signature of the gauger above the initials U.S.S.G. – United States Storekeeper Gauger.



that appear on these stamps. Figure 2 shows “S/N 237” which frequently seems to be substituted for “Form 237.” It also shows a gauger’s name and the U.S.S.G. initials. Figure 3 shows the specific words “Form 237” and a separate manuscript entry (likely of the specific serial number of the Form 237) that applies to that specific stamp.

So, quite by accident, I believe we may have stumbled onto a link between the worlds of wine and rectification. Once we realized what we were looking at and should be searching for, my co-author Dave Nussmann and I have since discovered several additional copies of this type of cancellation on Wine stamps. The question now becomes “Why were these stamps canceled in such a manner?”

The answer to the mystery may lie in finding a copy of a Form 237, which would hopefully provide the documentary link between the usages observed on these two very different stamps. A fair amount of research on our own part and by a former official of the U.S. Bureau of Alcohol, Tobacco, Firearms, and Explosives far more expert than us has thus far not revealed a copy of this form.

To the best of our knowledge, the Rectification Tax stamps were stapled to the Form 237. Whoever saved these stamps for the ultimate enjoyment of collectors

Form 237/page 147

Indonesia Imigrasi Retribusi stamps

by Terence Hines, ARA, and Hans Paul Hager, ARA

This attractive series of revenue stamps was used in the 1950s and 1960s to pay fees levied when leaving or entering the country. "Imigrasi retrubusi" roughly translates as "immigration fee." We have been unable to determine very much about the structure of these fees from the immigration documents that have been examined. The stamps are all of a common design, shown



Figure 1. The basic Rp. 1.- Imigrasi Retribusi stamp of Indonesia.

in Figure 1. Sixteen different stamps (see table) are known. There are shades of many of the values. The denomination, both in words and numbers, is printed in black at the base of the stamps. Four values are known overprinted "RIAU," presumably for use in the Riau Archipelago. However, all used copies with the RIAU overprint seen on document are on documents executed in Djakarta, Malang or Bandung. In a conversation with HPH the noted Indonesia expert John Hardjasudarma stated that he had seen hundreds of these revenues and had never seen one that had been used in the RIAU archipelago. In addition,

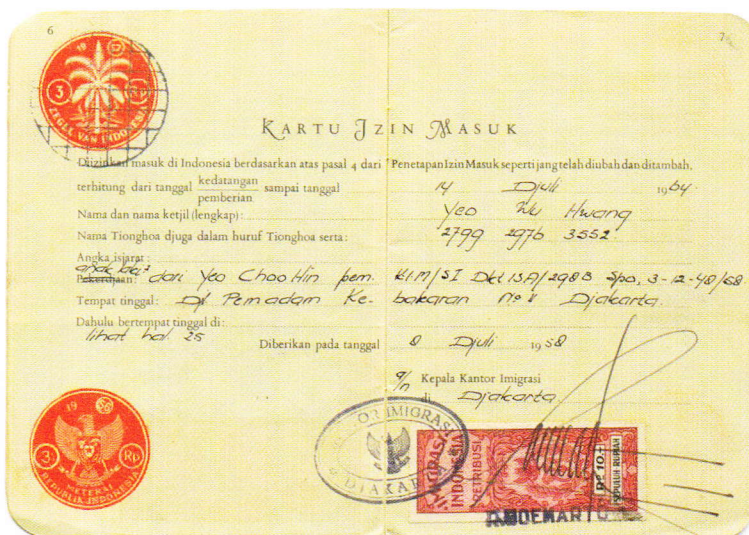
documents are known with examples of the RIAU overprint obliterated with a handstamp. These were also used in Indonesia proper. The dates of known usage are based on the large holding of one of us (HPH) with a few contributions from documents held by TH.

In addition to the single use of the above revenues,

some documents have multiple revenues. Some of these documents cover family groups containing more than one person. These documents can be very impressive with multiple stamps of different colors.

The stamps appear to have been used mostly on internal identity documents and immigration forms used for Indonesian citizens, although some have been seen on documents for Dutch citizens. Figure 2 shows the use of the Rp.10.- red brown on a 1958 residency certificate ("Kartu Jzin Masuk"). This document is in the form of a passport-like booklet. The page shown also has two Indonesian printed revenues. The first is a 1952 Rp.3.- with the old palm tree design. This has been obliterated with a grid pattern. The second is a 1956 Rp.3.- of the then current Indonesian seal design. The presence of these printed revenues suggests that blank identity booklets were imprinted with the appropriate revenues.

Figure 2. Use of the Rp. 10.- red brown on a 1958 residency certificate.



Indonesian Imigrasi Retribusi stamps

I. Basic Stamps. All stamps are rouletted unless otherwise noted.

- Rp. 1.- red-brown, 1954 to 1959.
brown, 1954 to 1959
- Rp. 3.- red brown, 1960
- Rp. 5.- red-brown, 1953 to 1959
- Rp. 5.- blue, 1954 to 1963
- Rp. 9.- red-brown, 1953 to 1959
- Rp. 9.- green, 1954 to 1966,
perf. 12 x 13½

Several shades known: dark, medium, light, and very light green and yellow green. Splatters of ink have been seen on the white edges of some stamps.

- Rp. 10.- red-brown
- Rp. 10.- olive yellow, 1954 to 1965.
perf. 13½ x 12.

II. "RIAU" overprint. Hollow font

- Rp. 1.- orange, 1964 to 1965
- Rp. 5.- pink, 1960 to 1964
- Rp. 9.- purple, 1960 to 1965
perf. 11¼ x 13
- Rp. 10.- olive yellow, 1960 to 1964.
perf. 11¼ x 13

III. with "RIAU" obliterated with handstamp, light and dark impressions

- Rp. 1.- orange, 1964
- Rp. 5.- pink, 1964,
- Rp. 9.- purple, 1964 to 1965.
perf. 11¼ x 13
- Rp. 10.- olive yellow, 1963 to 1964.
Perf. 11 ¾ x 13



Figure 5. A Rp. 9.- purple with the “RIA” overprint used on a domestic form in 1965.

Some forms come with multiple stamps used. Figure 6 shows seven copies of the Rp. 9 green value used on the reverse of a form used in 1963 form. Almost nothing is known about the rate structure of fees that these stamps were used to pay.

must have removed them from the accompanying form(s), thus explaining the staple holes seen on virtually every surviving used stamp. However, they did not save the supporting form itself. We have not been able to find a single example of a Form 237 in used or unused condition nor have we been able to find a picture of one (though we have found references) in the government regulations.

The appeal for a copy of a Form 237 printed in the “Members Ads” section of the most recent TAR (September-October 2008) has not yet produced any results. We are hoping that, after reading this article, someone out there in Revenue Land will have a copy

The 2010 ARA convention will be held in conjunction with BALPEX on Labor Day weekend which will be September 3–5. In addition to the ARA, the Germany Philatelic Society will be meeting at this show. More information can be found at <www.balpex.org>. We will print more information as it becomes available.

Two additional shows have been added to the lineup on upcoming ARA conventions. ARIPEX in Tucson, Arizona, in 2013. The dates for that show are January 18–20, so it is a good time for those of us in the North. The 2015 convention will be held in conjunction with WESTPEX in the San Francisco area. The show will be in April with the exact dates to be determined.

The Postal History Foundation will host a reception on Thursday night before Aripex opens. ARA Representative Paul Nelson has been promoting the show. He likes to point out the need to plan in advance and also

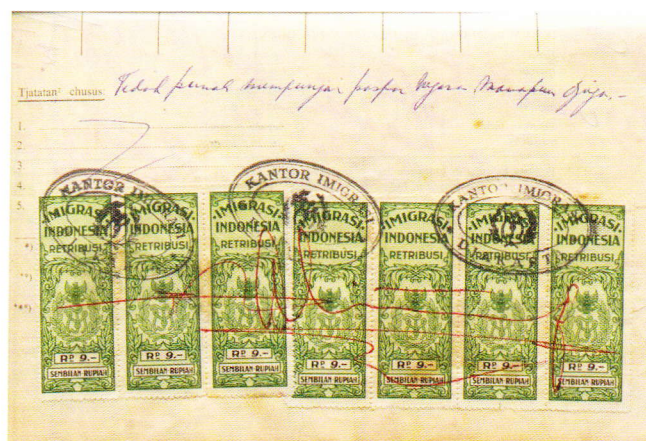


Figure 6. Seven copies of the Rp. 9.- green stamp used on a form in 1963. The rates have not been determined.

Hopefully this article will result in more being learned about the use of these interesting stamps including the rate structure and the exact time period during which they were required to be used.

Form 237—copy yet to be found/ from 144

of either a used (preferably) or unused Form 237 that they would be willing to share. A copy of the supporting instructions on how the form was to be used would be an immeasurable bonus! A photo or actual copy (which will be promptly returned) can be mailed to the author at 1104 Timber Run, O’Fallon, IL 62269-3127 or a scan e-mailed to DON.WOODWORTH@ATT.NET.

This information would be helpful from two aspects: helping to flesh out research on our wine cancellation book which is well along toward finalization and also fleshing out a major article on the RX and RX stamps which is in the works.

ARA convention schedule

that in addition to the mild winter climate Tucson offers, Arizona offers great tourist attractions such as the Grand Canyon, Painted Desert, Petrified Forest and Saguaro National Parks. WESTPEX is one of our biggest annual national shows.

Traditionally held near the San Francisco airport, this will again be a great show. So far the United States Stamp Society will also be meeting there in 2015 with an invitation being extended to the State Revenue Society to meet with us.

The current convention schedule now includes the following: 2010 at BALPEX (September 3–5), 2011 at St. Louis Stamp Expo (February 25–27), 2012 at the Garfield-Perry March Party (March 23–25), 2013 at ARIPEX (January 18–20) and 2015 at WESTPEX. Several shows are under consideration for 2014.

Stamps of the Nonintoxicating Beer Commission of West Virginia

by Ronald E. Leshner, ARA, and
Edwin C. Kettenbrink, Jr., ARA

The Act of March 22, 1933, raised the standard for "intoxicating beverage" by increasing the alcoholic content from $\frac{1}{2}$ of 1% to 3.2%, the first legal nail in the coffin of National Prohibition. Many states rushed to tax the new nonintoxicating beer and wine. When the repeal of the eighteenth amendment brought an end to National Prohibition on December 5, 1933, there were a number of states that decided that the two-tiered approach to taxing intoxicating and nonintoxicating beverages would continue. The principle reason was local option that permitted only the sale of 3.2 beer in some places and the full strength product elsewhere. Such remains the case in Kansas and Ohio today.

The subject of the present article is to examine the stamps issued by the West Virginia Nonintoxicating Beer Commission and to present a listing of those stamps. A request for information to the West Virginia Alcohol Beverage Control Administration yielded a list of Commissioners of the Nonintoxicating Beer Commission dating back to July 1, 1945 (see Table I), the suspected beginning of the commission itself. The use of stamps, tax crowns and tax caps to show the tax was paid on nonintoxicating beer dates from July 1, 1950¹. All stamps were discontinued in 1981. This also coincides with the legalization of full strength beer in the state.

1. Although West Virginia beer stamps are few in number, the state was a major user of tax caps and crowns of both a generic style and "private die" types with several hundred different varieties recorded.

When 3.2 beer became legal in 1933, the West Virginia tax rate was set at \$1.375 per thirty-one gallon barrel. This rate remained until July 1, 1951, when the rate was raised to \$2.75 per barrel. Only one other increase has been noted and that was to \$5.50 per barrel during 1966. Before and after beer stamp usage, breweries paid the tax by a report system.

One notes immediately that the list of nonintoxicating beer stamps in the recently published state revenue catalog is inconsistent with the chronological list of Commissioners as supplied by the state. The dates of issuance of the stamps of the various commissioners are also absent. Two other significant observations are (1) there is no Jack M. Baldwin in the list of Commissioners (and for which there is a beer stamp cataloged), and (2) that Freeda M. Bailey, Deputy Commissioner, is not on that list. Each of these will be discussed in turn.

The presence of a listing by Troutman (2008) for Commissioner Jack M. Baldwin is problematic. The state does not list a Commissioner by this name and a subsequent inquiry indicated that they could not locate an employee of the commission by that name. Apparently Troutman copied the Hubbard (1992) listing of these stamps without fact checking and included additional stamps not on that listing but that appeared in the 2005 illustrated auction catalog of the Hubbard Collection of liquor stamps (Nutmeg Auction 100). It seems reasonable to assume that the Baldwin listing is based on an erroneous reading of the signature of the signature of Jack A. Baldini by Hubbard and Troutman. Unfortunately this resulted in the listing of a "phantom stamp," that is,

Table I

Commissioners of the West Virginia Nonintoxicating Beer Commission

	Name	Term of Office	Stamp Usage Duration
	Fred Watkins	July 1, 1945–Jan. 20, 1948	—
Stamps begun 7/1/1950	George B. Crow	Jan. 21, 1948–Nov. 30, 1956	77 months
	Roy D. Platt	March 13, 1957–Jan. 15, 1961	46 months
*	Grover T. Davis	Jan. 16, 1961–Jan. 30, 1969	107.5 months
*	James E. Ross	Jan. 30, 1969–Jan. 16, 1977	95.5 months
*	Lionel Harrauld	Jan. 17, 1977–May 22, 1977	5 months
*	Jack A. Baldini	May 23, 1977–Aug. 13, 1979	26.5 months
	Norwood Bentley	Aug. 14, 1979–Oct. 31, 1979	2.5 months
*	Freeda M. Bailey	Acting Deputy Comm. Nov. 1, 1979–April 2, 1980	5 months
Stamps ended 5/28/1981	John D. Hoff	April 2, 1980–July 16, 1984	2 months
	Kenneth DeBois	Aug. 23, 1984–Jan. 10, 1985	—
	Joseph Retton, Jr.	Feb. 18, 1985–March 17, 1985	—
	James E. Ross	March 18, 1985–Jan. 1987	—
	Bob "Digger" O'Dell	No dates listed by state	—
	Harry Camper	Jan. 1988–1990	—

*Stamps Known To Collectors

an issue that never existed. Consequently, the Baldwin stamp has been dropped from the current listing.

The presence of stamps with the signature of Freeda M. Bailey, identified as Deputy Commissioner, also presents an interesting problem. This name is not included in the list of Commissioners and a follow-up inquiry did not locate anyone of this name among the current employees of the Commission. We are left to guess when she served. There are several gaps of time between Commissioners, most notably a five-month period from November 1, 1979, to April 2, 1980. The only other gaps noted are approximately a month in length. It seems more likely that stamps with a new signature would have been ordered during a five month hiatus than during the one-month gaps. So the listing of the Bailey stamp is concluded as having been issued in 1979.

It should be noted that James E. Ross served two terms as Commissioner, but stamps with his signature were used only during his first term (1969–1977), as his second term (1985–1987) occurred after beer stamps had been discontinued.

The nonintoxicating beer stamps of West Virginia are all scarce to rare, with a number that are believed to have been issued being unknown in today's collections. Were it not for the pioneering effort of Bert Hubbard in acquiring examples of unused remainders of a few of the Commissioners, it is likely that we would have significantly fewer stamps to grace our collections today. Stamps may have been issued with the signatures of as many as eight Commissioners² and one Deputy Commissioner (Table I). Yet stamps are known with the signatures of only four Commissioners, they being Davis, Ross, Harrald, and Baldini and from one Deputy Commissioner, Bailey. All known stamps are either ¼ barrel or ½ barrel denomination. The only used stamps known to the authors are those with Davis and Ross signatures. Those of the other Commissioners should also exist in used condition, but have not yet been reported.

Regulations required that "stamps shall be affixed to barrels and part barrels over the tap and under the Federal Stamp so that ends of said stamps shall be exposed. Said stamps, before affixation to the barrels, must be cancelled by perforation, the same as Federal Tax Stamps." The used Davis stamp shown in Figure 1 conforms to these cancellation requirements and shows that the tap has also partially perforated the stamp and demonstrates how used stamps may have had a high attrition rate. It should be noted that although both Davis and Ross were the two longest serving Commissioners, only a few of their stamps have been found.

2. Stamps may not have been issued for Commissioner Norwood Bantley because of his short two and a half month tenure in office, nor for Commissioner John D. Hoff whose term in office was only in its second month when stamp usage ceased.

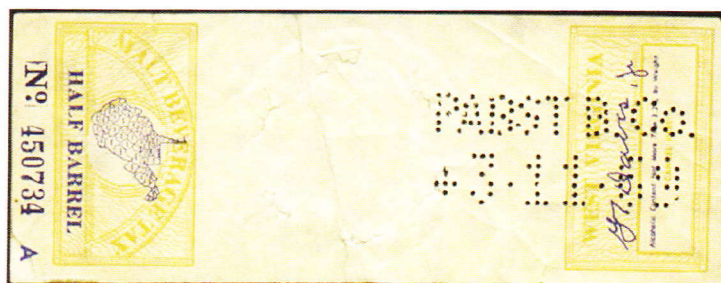


Figure 1. A used copy of the half barrel Davis stamp, number B9a in the list at the end of this article.

The Hubbard collection and stock contained unused examples of the stamps of Harrald, Baldini, and Bailey. The Harrald stamps from this source are always found demonetized with four punched holes and manuscript "VOID." The Hubbard examples of Baldini and Bailey stamps are always found demonetized with a manuscript "VOID." Whether these stamps should be listed as specimens has been questioned by some. The authors prefer to simply characterize them as demonetized remainders. Review of the Hubbard West Virginia Collection (Nutmeg 2005) and the Hubbard retail sale stock (Matesen, personal communication, 2009) yielded small numbers of each of the beer stamps, regardless of the Commissioner's signature, suggesting that Hubbard was never able to obtain many of these stamps. The Hubbard acquisition appears to be of remainder stamps of Commissioners who did not fill a full term of office (Table I), and this may be the sole reason any leftovers were available. It is ironic, that because of Hubbard's efforts the stamps of Commissioners that served very short terms of office are better known than those who served for many years (Table I).

The known stamps, regardless of Commissioner's signature, are all the same general design. They are rectangular in shape with a Signature Panel at one end and a Map Panel, depicting an outline map of the state of West Virginia, at the other end. This design is a delight to map lovers, as it shows not only the outline of the state but all of its fifty-five counties as well! However, there are two significant design varieties dependent upon the location of the clause containing "3.2% by weight" being located either above the Map Panel or within the Signature Panel. All stamps were printed in two colors, blue and in shades of yellow, greenish yellow and brownish yellow all on white paper. All of the stamps issued during the term of Davis are "small," measuring approximately 57 mm x 146 mm, whereas all the beer stamps listed during and after the term of Harrald are "large," measuring approximately 57.5 mm x 196.5 mm. Regrettably, no examples of Ross stamps were available for measurement so we are unable to determine if size changed during or after the issuance of stamps with Ross signature. Several examples of Davis and Harrald stamps have been seen with all or a portion of papermaker's watermark reading "BOND." The stamps are all die-cut and all were prob-

Table 2

West Virginia beer size containers vs. years sold 1950–1980

		(after Hacala, 1985)																																		
Year	Container	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80				
	1 Barrel	X	X	X	X	X	X																													
	½ Barrel	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
	¼ Barrel	?	?	?	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
	⅛ Barrel			?	X	X																														
	2¼ Gallon																			X	X	X	X	X	X	X	X	X	X							
	Commissioner	Crow						Platt						Davis						Ross																
			1=Harrauld, 2=Baldini, 3=Bentley, 4= Bailey, 5=Hoff																																	

ably issued without gum. Each stamp was individually serial numbered on one end below the state outline map, with some variation in serial number fonts, but with our data too limited to make any generalizations. Several stamps have been seen with a suffix letter appearing after the six digit serial number which may represent higher serial numbers than six digits could generate.

We are fortunate to have access to a 1985 unpublished manuscript by West Virginia breweriana collector E. F. Hacala. This document further educates us about the practice of beer sales and use of beer stamps in West Virginia. Hacala confirms our observation of having seen only ¼ barrel and ½ barrel nonintoxicating beer stamps from West Virginia. He states “although beer was taxed by the barrel (thirty-one gallons), it was not sold as such. Only half and quarter barrel containers were utilized within the state.” However, Hacala presents other conflicting information that leaves the door open to the possibility of the use of 1 barrel, ⅛ barrel and 2¼ gallon stamps during parts of the stamp issuing period. Summarized sales data by the West Virginia Beer Wholesalers’ Association Annual Directory (Table II) indicates that some, but an unknown quantity, of both ⅛ barrel and 1 barrel containers of beer were sold in West Virginia during the term of Commissioner Crow. Likewise, some quantity of 2¼ gallon containers (taper kegs) of beer were also sold in West Virginia during the terms of Commissioners Davies, Ross, Harrauld, Baldini and Deputy Commissioner Bailey. These reports, if correct, would have necessitated the need for 2¼ gallon, 1 barrel and ⅛ barrel stamps, although multiple ¼ barrel or ½ barrel stamps could have been used on full 1 barrel containers. This however seems unlikely as it would have been inconvenient and would have not strictly fulfilled the cancellation requirement of stamps being placed over the tap. There was not a similar alternative for paying taxes on 2¼ gallon taper kegs or ⅛ barrel containers. Taxes could have been overpaid, by breweries, on the 2¼ gallon and ⅛ barrel contains using the next larger denomination stamp, but this doesn’t seem likely. Thus ⅛ barrel and 2¼ gallon stamps would have been needed if appreciable quantities of these two smaller size contain-

ers of beer were sold in West Virginia. Unfortunately to date, no 2¼ gallon, ⅛ barrel or 1 barrel stamps for West Virginia nonintoxicating beer stamps have been discovered by collectors.

Given the information in Table II, the following assumptions have been made in establishing the proposed listing. (1) Stamps were issued for the two Commissioners who served after July 1, 1950, and before Grover Davis, the first Commissioner under which issued stamps are known in collections.(2) It also seems likely that ¼ barrel and ½ barrel stamps were issued under all Commissioners during the stamp issuing period. (3) It also seems both possible and reasonable that ⅛ barrel stamps and 1 barrel stamp were also issued under Commissioner Crow. (4) It is possible that 2¼ gallon stamps may have also been issued for Commissioner Davis and all following Commissioners during the stamp issuing period. Catalog numbers have been reserved, but not issued for those stamps that we believe may have been issued but not seen by the authors or reported in the philatelic literature. This methodology should hopefully result in no necessity of future renumbering of catalog listings in the eventuality that such stamps be discovered.

No catalog values are given for these scarce stamps, as recorded sales take place far too seldom to provide a meaningful price guide. Suffice to say that state beer stamps are one of the most popular areas of state revenue stamp collecting. Uncommon beer stamps generally realize premium prices. We believe that there are probably fewer preserved West Virginia beer stamps than there are collectors desiring them, so trade accordingly.

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- Nutmeg Stamp Sales. 2005. *Mail Auction 100, U. S. Liquor State Revenue Stamps (From the Hubbard Estate)*. Danbury, CT, July 4: 437.
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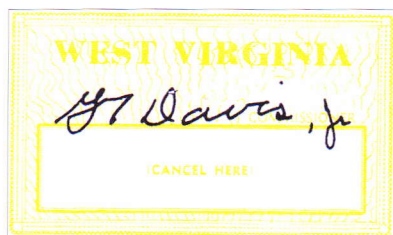
West Virginia Nonintoxicating Beer tax stamps

A proposed listing

1961

Signature "G. T. Davis, Jr., Commissioner" Die cut approximately 57 x 146 mm. Blue serial number at bottom and with "Alcoholic content not more than 3.2% by weight" above Map Panel.

a. With "Alcoholic content not more than 3.2% by weight" within Signature Panel.



B8, entire stamp and Davis signature panel

B8 ¼ barrel Blue & yellow

B9a ½ barrel Blue & brownish yellow

(two different styles serial numbers are known)

1969

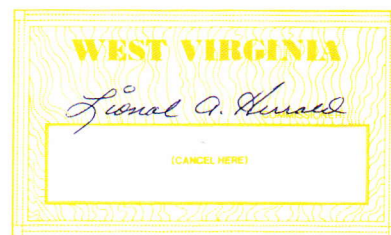
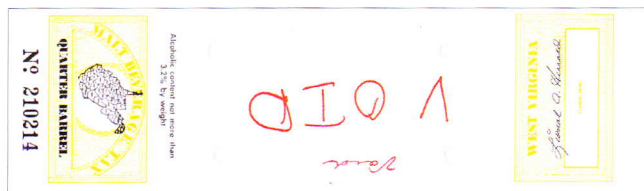
Signature "James E. Ross" Die cut. Information on size sought. Blue serial number at bottom and with "Alcoholic content not more than 3.2% by weight" above Map Panel.

(No illustration available)

B12 ½ barrel Blue & brownish yellow (shades?)

1977

Signature "Lionel Harrald" Die Cut approximately 57.5 x 196.5 mm. The distance between the two panels is 112 mm. Blue serial numbers at bottom and with "Alcoholic content not more than 3.2% by weight" above Map Panel.



B14 and Harrald signature panel

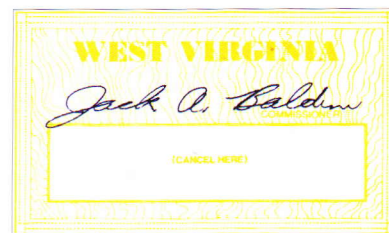
B14 ¼ barrel Blue & greenish yellow

B15 ½ barrel Blue & greenish yellow

(All examples of B14 and B15 seen by the authors have been demonetized with four round punched holes and manuscript "VOID.")

1977

Signature "Jack A. Baldini" Die cut approximately 57.5 x 196.5 mm. Blue serial numbers at bottom and with "Alcoholic content not more than 3.2% by weight" above Map Panel.



B17 and Baldini signature panel

B17 ¼ barrel Blue & yellow

B18 ½ barrel Blue & greenish yellow

The distance between the two panels on B17 is 112 mm; the distance between the two panels on B18 is 128 mm.

(All known examples of B17 and B18 have been demonetized with manuscript "VOID.")

1978

Signature "Freeda M. Bailey, Deputy Commissioner". Die cut approximately 57.5 x 196.5 mm. The distance between the two panels is 128 mm. Blue serial numbers at bottom and with "Alcoholic content not more than 3.2% by weight" above Map Panel.

West Virginia/163

The Wheeler and Wilson find:

California blue Insurance stamps surface on document

by Michael Mahler, ARA

By its Act of April 29, 1857, the California legislature imposed a schedule of stamp taxes on attorneys' licenses, bills of exchange, insurance policies, and passenger tickets, to take effect the following July 1, and Attorney at Law, Exchange, Insurance, and Passenger stamps were created, the first adhesive revenue stamps in the United States, predating by more than five years the federal Civil War issues.

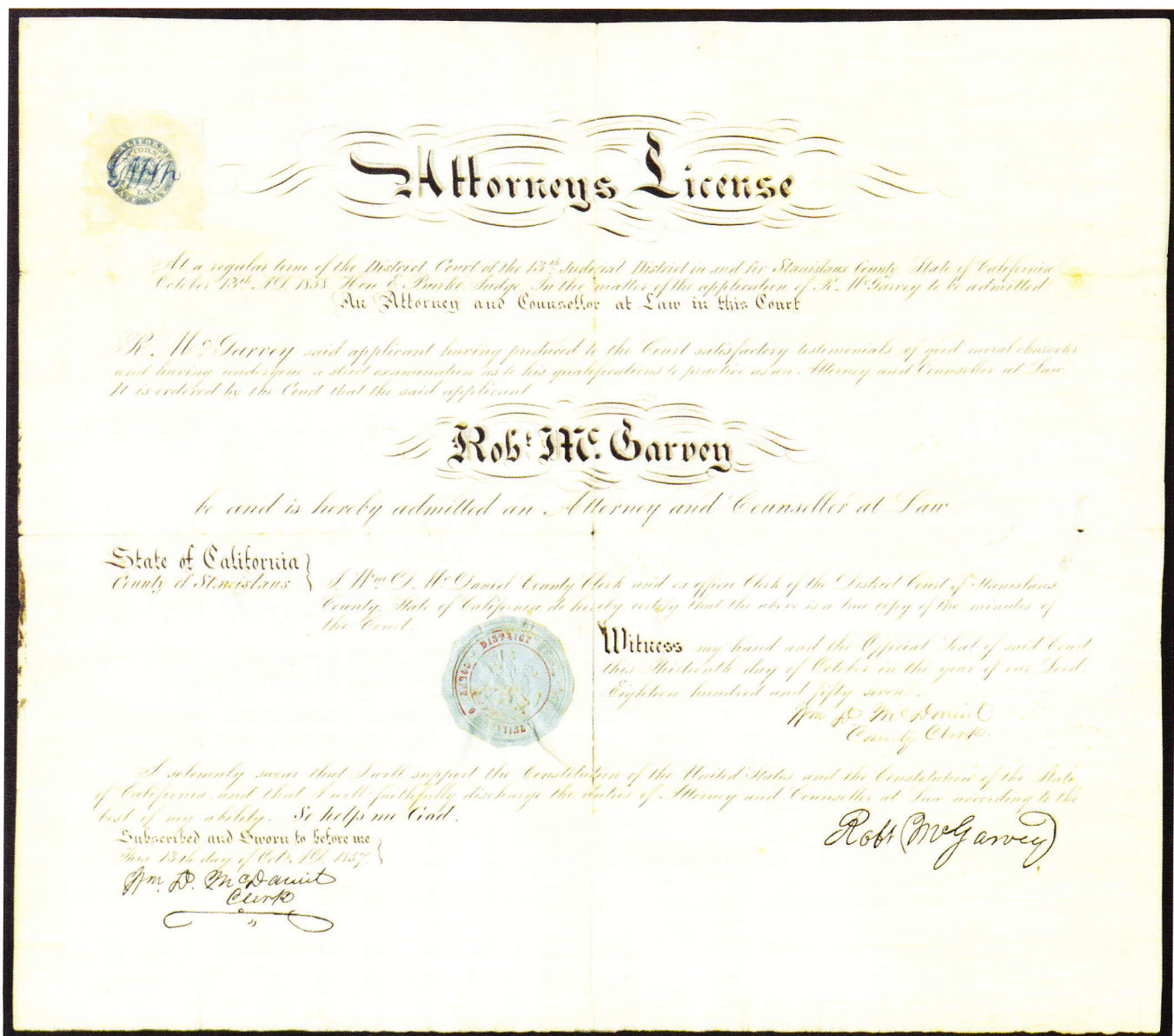
The California blues

All four types were initially printed in blue. This was not proven, though, until relatively recently. The saga of these "California Blues" has included two major discoveries in the 1990s. It is my pleasure here to announce a third. To reprise:

Blue Attorney

The blue Attorney at Law stamp is so rare that its existence was not known to philatelists until 1902. That

Figure 1. 1858 attorney's license of Robert McGarvey, Stanislaus County, stamped with \$10 Attorney at Law blue.



summer Wells, Fargo & Co. unceremoniously dumped on the streets of San Francisco dozens of boxes filled with a half-century's accumulation of letters and packages that had proved undeliverable and unreturnable. From this hoard George W. Hackett, a young Wells Fargo employee, retrieved the fabled "Four Boxes of Trash" (Stern, 1957) which yielded hundreds of treasures of postal and fiscal history, among them an 1858 attorney's license stamped with a \$10 Attorney at Law in blue. The blue Attorney at Law remains one of the rarest American revenues; six copies are now known to exist. Some ninety years after Hackett's discovery a second intact document bearing this stamp reached philatelic hands (Mahler, 1993a; Figure 1).

Blue Passenger

The blue Passenger stamp is even rarer. Smith (1903) stated "Neither the Attorney-at-Law nor [any] of the three Passenger Ticket stamps have yet to be found in blue, but there can be little doubt that they were printed in that color." Unbeknownst to Smith, Hackett's blue Attorney stamp had in fact been discovered in 1902, but blue Passenger stamps remained elusive; in his monumental state revenue catalog Cabot (1940) did not list them, nor did Hubbard's 1960 update of Cabot. It thus came as a colossal surprise that the 1991 auction of the Elbert Hubbard California revenues contained two \$6 Passenger stamps in blue (Mahler, 1993b; Figure 2). The auction catalog, following Hubbard's notes, described them as unlisted color errors; Hubbard, so knowledgeable on modern state issues, was an indifferent student of the classics, and had not realized their significance.

The blue Attorney and Passenger stamps followed different paths to their current great rarity. Attorney stamps are rare primarily because so few were issued. Passenger stamps, in contrast, were sold in the thousands, but virtually all systematically destroyed.

The Attorney stamp paid the \$10 tax on "any license to practice, or certificate of admission of any attorney-at-law granted by any court in this State," and during the nine years it was in use, a grand total of only 454 were sold, first in blue, then in red (Kenyon, 1920). Of these at most 128 were in blue.¹ Not surprisingly, their sur-



Figure 2. Passenger \$6 1st Class blue, one of two recorded Passenger stamps in blue.

vival rate has been spectacularly high; if 128 were sold, roughly 5% have survived, 2% on intact documents. This is several orders of magnitude higher than for almost any other type of revenue stamp, but perfectly plausible. A lawyer's "sheepskin" would certainly have been among his most prized possessions, thus much more likely to have been preserved than documents generated in the course of normal business. Even so, the minuscule quantity issued guaranteed that the number of survivors would be small.

The treatment of passage tickets was also a special case, but this time making them appreciably less likely to have survived than other documents, not more. Passenger stamps paid the tax on "any receipt for the payment of money for, or any contract, certificate or memorandum, relative to the purchase of passage from this State to any place out of the limits thereof, upon any vessel or steamship," \$6 for first class passage, \$4 for second class,

returned to the Commissioners June 30, 1858, leaving a balance of 111 on hand. The five San Mateo County stamps were returned to the Controller July 7, 1858, and by him to the Commissioners on October 11, 1858. Of the 111 stamps on hand July 1, 1858, fifty-four had been sold by June 30, 1859, leaving a balance of fifty-seven, all of which were returned to the Commissioners on that date. The second delivery of Attorney stamps from Commissioners to Controller was of 100 stamps August 17, 1859, which must have been in red. The final tally of direct sales of blue Attorney stamps by the Controller thus includes twenty-four sold the first year and fifty-four the second, a total of seventy-eight. Of the fifty issued to the San Francisco County Treasurer, there is no record of returns, so it must be assumed all were sold. This is not unrealistic given that the greatest concentration of lawyers in the state was in San Francisco; city directories of the 1860s list some three hundred there. The best estimate of the number of blue Attorney stamps sold is thus 128. (Data from Mahler, 1997a and unpublished.)

1. The Records of the of the State Controller show that 2,032 Attorney stamps, which must all have been in blue, were received from the Stamp Commissioners July 1, 1857. This quantity was in line with those delivered for Exchange, Insurance and Passenger stamps (for Exchange 2,010 of 4¢ through \$1.40, 1,990 of \$2 through \$20, 992 of \$30 through \$200; for Insurance 998 of each denomination; for Passenger 4,188 of each denomination), but proved to be wildly extravagant. By the first year's accounting on June 30, 1858, only seventy-nine Attorney stamps had been sold or issued. Of these only twenty-four had actually been sold directly, fifty issued to the San Francisco County Treasurer, and five issued to the San Mateo County Treasurer. Of the 1953 remaining, 1,842 were

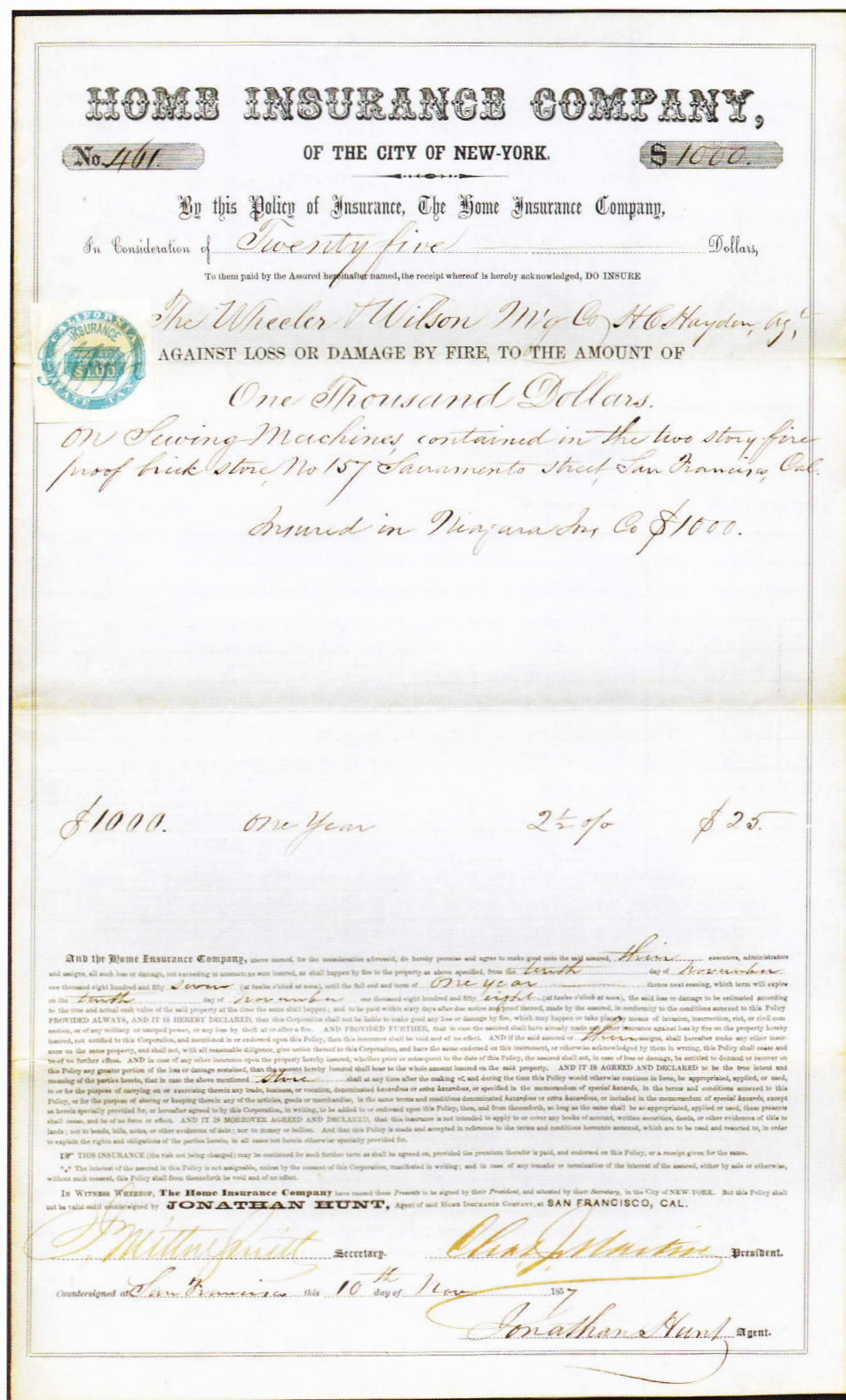


Figure 3. 1857 policy of Home Insurance Co. stamped with \$1 Insurance blue.

or \$2 for steerage. During the first eleven months of the tax, some 13,000 stamps were sold, some 85% to the Pacific Mail Steamship Co. (Kenyon, 1920). According to Kenyon, "On inquiring of an old official of the company

bearing U.S. stamps of the U.S. Civil War era, several have instructions that "This Ticket to be given up to the Purser of the Ship when asked for, after the vessel gets to sea," or similar wording (Mahler, 1999). Presumably the Pacific Mail tickets reached their office by the same pathway.

as to the exact manner of use of the stamps, [we] were informed that the stamps were affixed to the tickets and when they returned to the office² they were held three months, then burned."

Blue Exchange

Exchange stamps are the only one of the original four types found with any regularity in blue, and even these are scarce to rare depending on the denomination. The tax on bills of exchange was rescinded after only about ten months, and replaced by one on bills of lading. State records reveal that during this period 50,683 sets of First, Second, and very occasionally Third, Exchange stamps were sold. This included an indeterminate but appreciable number printed in red, not blue; deliveries in that color had commenced in mid-October 1857, only fourteen weeks after the tax had taken effect, and in fact more red stamps than blue have survived from this period (Mahler, 1997a,b). Sixty-two intact stamped bills from this period have been recorded (Mahler, 2010); since just over 100,000 stamps were sold, the survival rate of intact bills has been about 0.06%. Surprisingly, forty-six of these sixty-two bills bear blue stamps.

Blue Insurance

The blue Insurance stamps, the focus of the present article, presumably had a pattern of usage and survival similar to that of the early Exchange stamps. They paid the tax on "any policy of insurance, contract or instrument in the nature thereof, upon any house, factory, machinery, ship, steamer, or vessel, . . . [or] any goods, wares, or merchandise, or furniture, or any life insurance." Like bills of exchange, these policies

2. The stamped passage tickets were collected by the ships' pursers. Of the handful of surviving Eastern passage tickets

remained in effect for a short time (a month or so for exchange, up to a year for insurance), then passed into personal or commercial archives whose survival depended upon the same vagaries of fate: fires, floods, earthquakes, deaths of key individuals, business successes or reversals, and similar elemental forces. The key difference between the blue Exchange and Insurance stamps is that far fewer of the latter were sold, a total of only 3,321 spread over twenty denominations. Any example is a first-class rarity. Smith (1903) referred to "documents in my possession, both insurance and exchange papers, bearing stamps in blue," but until now no intact policies bearing blue stamps were known to modern revenue specialists. A decade ago I noted that "assuming the same survival rate for insurance policies as observed for bills of exchange, 0.06%, allows us to hope one or two might still exist on original policies." (Mahler, 1997a). That hope has now been fulfilled.

The Wheeler and Wilson find

Figures 3 and 4 show the key pieces from a group of six stamped policies insuring sewing machines of the Wheeler and Wilson Manufacturing Co. against fire at various locations in San Francisco. These two are virtually identical except for being issued by different companies, the Home Insurance Co. and the Niagara Fire Insurance Co. Each provided \$1,000 coverage for one year commencing November 10, 1857, at a cost of \$25, on machines stored at 157 Sacramento Street. The policies are even made in the same hand, that of Jonathan Hunt, agent for both companies. Each bears a \$1 blue Insurance stamp (Cabot #132-Blue), cut square, with blue "GWW" Controller's handstamp, correctly paying the tax for amounts above \$750 to \$1,000. The Records of the State Controller confirm that Jonathan Hunt had purchased thirty-two Insurance stamps on October 17, 1857, including six of the \$1 (Mahler, 1997).

Policy THE No. 17991

NIAGARA FIRE INSURANCE COMPANY,

In Consideration of *Twenty five* Dollars,

To them paid by the Insured hereinafter named, the receipt whereof is hereby acknowledged, DO INSURE

W. Wheeler & Wilson Mfg Co & C. Hayden, by

AGAINST LOSS OR DAMAGE BY FIRE, TO THE AMOUNT OF

One Thousand Dollars.

on Sewing Machines, contained in the two story brick
fire proof Store, No 157 Sacramento Street, San Francisco, Cal.

Insured in Home Ins Co \$1000.

\$1000. one year. 2 1/2% \$25.

AND the Niagara Fire Insurance Company, above named, for the consideration aforesaid, do hereby promise and agree to make good to the said insured, as shall happen by fire to the property as above specified, from the *first* day of *November* one thousand eight hundred and fifty *seven* (at 12 o'clock at noon) until the full end and term of *One year* next ensuing, which term will expire on the *first* day of *November* one thousand eight hundred and fifty *eight* (at 12 o'clock at noon), the said loss or damage to be estimated according to the true and actual cash value of the said property at the time the same shall happen; and to be paid within sixty days after due notice and proof thereof, made by the assured, in conformity to the conditions annexed to this Policy. PROVIDED ALWAYS, and it is hereby declared, that this Corporation shall not be liable to make good any loss or damage by fire, which may happen or take place by means of any invasion, insurrection, riot, or civil commotion, or of any military or usurped power. AND PROVIDED FURTHER, that in case the assured shall have already made any other Insurance against loss by fire on the property hereby insured, not notified to this Corporation, and mentioned in or endorsed upon this Policy, then this Insurance shall be void and of no effect. And if the said Insured, or *him* assigns, shall hereafter make any other Insurance on the same property, and shall not, with all reasonable diligence, give notice thereof to this Corporation, and have the same endorsed on this instrument, or otherwise acknowledged by them in writing, this Policy shall cease and be of no further effect. AND in case of any other Insurance upon the property hereby insured, whether prior or subsequent to the date of this Policy, the Insured shall bear, in case of loss or damage, be entitled to demand or recover on this Policy any greater portion of the loss or damage sustained, than the amount hereby insured shall bear to the whole amount insured on the said property. AND IT IS AGREED AND DECLARED to be the true intent and meaning of the parties hereto, that in case the above mentioned *Store* shall at any time after the making of, and during the time this Policy would otherwise continue in force, be appropriated, applied, or used, to or for the purpose of carrying on or exercising therein any trade, business or vocation, denominated *hazardous or extra-hazardous*, or specified in the Memorandum of Special Insurance, in the terms and conditions annexed to this Policy; or for the purpose of storing or of keeping therein any of the articles, goods or merchandise, in the same terms and conditions denominated *hazardous or extra-hazardous*, or included in the Memorandum of Special Insurance, except as herein specially provided for, or hereafter agreed to by this Corporation, in writing, to be added to or endorsed upon this Policy, then and from thenceforth, so long as the same shall be so appropriated, applied or used, these presents shall cease, and be of no force or effect. AND IT IS MOREOVER AGREED AND DECLARED, that this Insurance is not intended to apply to or cover any books of accounts, written securities, deeds, or other evidences of title to lands; nor to bonds, bills, notes, or other evidences of debt; nor to money or bullion. And that this Policy is made and accepted in reference to the terms and conditions hereto annexed, which are to be used and resorted to, in order to explain the rights and obligations of the parties hereto, in all cases not herein otherwise specially provided for.

THIS INSURANCE (the risk not being changed) may be continued for such further term as shall be agreed on, provided the premium therefor is paid, and endorsed on this Policy, or a receipt given for the same.

* The interest of the Insured in this Policy is not assignable, unless by consent of this Corporation, manifested in writing; and in case of any transfer or termination of the interest of the Insured, either by sale or otherwise, without such consent, this Policy shall from thenceforth be void and of no effect.

IN WITNESS WHEREOF, The Niagara Fire Insurance Company have caused these PRESENTS to be signed by their PRESIDENT, and attested by their SECRETARY, in the City of New-York, this *17th* day of *June* in the year of our Lord one thousand eight hundred and fifty *seven*

Not binding unless countersigned by *Jonathan Hunt* AGENT.

Attested,

E. G. Irving Secretary. *Jonathan Hunt* President.

San Francisco, Nov 10, 1857. *Jonathan Hunt* Agent.

Figures 5 and 6 show a second matched pair of policies made exactly one year later, November 10, 1858, the companies and conditions identical to those of the 1857 pair except for the fact that the machines were

Figure 4. 1857 policy of Niagara Insurance Co. stamped with \$1 Insurance blue.

HOME INSURANCE COMPANY,
OF THE CITY OF NEW-YORK.

No. 581 \$ 1000

By this Policy of Insurance, The Home Insurance Company,
of Twenty five Dollars,
To them paid by the Assured hereinafter named, the receipt whereof is hereby acknowledged, DO INSURE

Wheeler & Wilson Manuf Co
AGAINST LOSS OR DAMAGE BY FIRE, TO THE AMOUNT OF
One Thousand Dollars

On Sewing Machines and other Merchandise
hazardous, not hazardous, and Extra hazardous
contained in the first story of the Merc. Store
Shoe, on the South West corner of Montgomery
and Sacramento Streets, San Francisco, Cal.

Insured in "Niagara" Ins Co \$1000

\$1000 1 Year 2 1/2% \$25.00

And the Home Insurance Company, above named, for the consideration aforesaid, do hereby promise and agree to make good unto the said Twenty five Dollars, and assigns, all such loss or damage, not exceeding in amount the sum insured, as shall happen by fire to the property as above specified, from the first day of November 1885 to the first day of November 1886 (as herein stated at noon), and the full end and term of One year (three next ensuing, which term will expire on the first day of November 1886), and the said loss or damage to be estimated according to the true and actual cash value of the said property at the time the same shall happen; and to be paid within sixty days after due notice and proof thereof, made by the assured, in conformity to the conditions contained in this Policy PROVIDED ALWAYS, AND IT IS HEREBY DECLARED, that the Corporation shall not be liable to make good any loss or damage by fire, which may happen or take place by means of invasion, insurrection, riot, or civil commotion, or of any military or usurped power, or any loss by theft or by other means. AND PROVIDED FURTHER, that in case the assured shall have already made any other insurance against loss by fire on the property hereby insured, not notified to this Corporation, and not entered upon this Policy, then the insurance shall be void and of no effect. AND if the said assured or Wheeler & Wilson, assigns, shall hereafter make any other insurance on the same property, not notified to this Corporation, and not entered upon this Policy, then the insurance shall be void and of no effect. AND IT IS AGREED AND DECLARED to be the true intent and meaning of the parties hereto, that in case the above mentioned Wheeler & Wilson, shall at any time after the making of, or during the term this Policy would otherwise continue in force, be appropriated, applied, or used, to or for the purpose of carrying on or carrying therein any trade, business, or vocation, unassociated hazardous or extra hazardous, or specified in the memorandum of special hazards, in the terms and conditions aforesaid in this Policy, or for the purpose of storing or keeping therein any of the articles, goods or merchandise, in the same terms and conditions aforesaid, except as herein specially provided for, or hereafter agreed to by this Corporation, in writing, to be added to or endorsed upon this Policy, then, and from thenceforth, so long as the same shall be so appropriated, applied or used, these presents shall cease, and be of no force or effect. AND IT IS HEREBY AGREED AND DECLARED, that this Insurance is not intended to apply to or cover any kinds of account, written accounts, drafts, or other evidence of title to lands, nor to bonds, bills, notes, or other evidence of debt, nor to money or bullion. And that this Policy is made and accepted in reference to the terms and conditions hereunto annexed, which are to be used and recited in, in order to explain the rights and obligations of the parties hereto, in all cases not herein otherwise specially provided for.

*** THIS INSURANCE (the risk not being changed) may be continued for each further term as shall be agreed on, provided the premium therefor is paid, and endorsed on this Policy, or a receipt given for the same.

* * * The loss of the assured in this Policy is not assignable, unless by the consent of this Corporation, manifested in writing; and in case of any transfer or termination of the interest of the assured, either by sale or otherwise, without such assent, this Policy shall from thenceforth be void and of no effect.

IN WITNESS WHEREOF, The Home Insurance Company have caused their President to be signed by their President, and attested by their Secretary, in the City of NEW-YORK. And this Policy shall not be valid until countersigned by **JONATHAN HUNT**, Agent of said Home Insurance Company, at SAN FRANCISCO, CAL.

Wm. Mitchell Secretary Chas. Johnston President.
Countersigned at San Francisco 10 day of November 1885
Jonathan Hunt Agent.

Figure 5. 1858 policy of Home Insurance Co. stamped with 12 Month/\$1 Insurance.

now housed at the Southwest corner of Montgomery and Sacramento streets. The tax rates for Insurance had changed in the meantime, but for one year policies of \$1,000, the tax remained at \$1, paid here in each case by a 12 Month \$1 large Insurance stamp on thin bluish

paper (Cabot #170), each with blue "GWW" Controller's handstamp. The stamps are again generously cut square, and unusual thus; in a census of twenty-four policies and one large piece bearing a total of forty-two large Insurance stamps (Mahler unpublished), these were the only ones not cut to shape. Applegate (1914) reached a similar conclusion with regard to the scarcity of cut-square circulars.³ These large Insurance issues were mistakenly dubbed "Marine Insurance" stamps by early catalogers, at least as far back as Adenaw (1894), an error perpetuated ever since. They were in fact general purpose stamps designed to be used on all manner of policies or receipts.

Figure 7 shows a policy issued March 7, 1860, by the Merchants' Insurance Co. of Hartford, providing \$3,000 coverage for one year on sewing machines and other merchandise stored at the northeast corner of Pine and Leidesdorff streets, made to H. C. Hayden, Agent, identified in the 1858 San Francisco Directory as agent for Wheeler & Wilson's Sewing Machines. The tax on one year policies for amounts over \$100 was 0.1%, here \$3, paid by a 3 Month/\$2.50 stamp and two 3 Month/25¢, on thin bluish paper (Cabot #149, 152), each with blue "ARM" control handstamp. My census of documents bearing large Insurance stamps shows only one other usage of the 3 Month/\$2.50. There was no requirement for use of "matching" stamps, i.e. 3 Month stamps on three month policies, 6 Month stamps on six month policies, and so on, in fact the Act of April 26, 1858, which redefined the Insurance rates, made no mention of stamps whatsoever. Of the twenty-five recorded usages of large Insurance stamps, eleven bear at least one

3. According to Applegate "Mr. Greany, who has handled as many California revenues as anybody perhaps, estimates that the percentage of cut square specimens in the round stamps is from one to five per cent. of the total issue. It is at least certain that the cut squares are very much the exception."

mismatching stamp; evidently any combination was tolerated provided the amount paid was correct.

Figure 8 shows a policy issued August 31, 1860, by the Home Insurance Co. to H. C. Hayden, providing \$3,000 coverage for one month on "Sewing machines, Work, Upholstery, Portable room Paintings, Mirrors and Similar articles on exhibition contained in the one Story Frame Pavilion building on West Side of Montgomery Street between Sutter & Post Streets, San Francisco." 12 Month/50¢ and 3 Month/25¢ stamps are affixed, on bluish paper (Cabot #149, 169) with "ARM" handstamps. The exhibition referred to was the Industrial Exhibition, or Mechanic's Fair, which opened September 4, 1860, housed in a pavilion on the corner of Sutter and Montgomery streets.

The "phantom rate"

The 75¢ tax paid on this one-month policy is one-fourth that for a year's coverage in the same amount. Strictly speaking, because of a legislative blunder no tax need have been paid, and this merits a digression. In the original tax schedule of 1857, the rates on insurance had been specified indirectly, not explicitly: they were defined to be half the rates for bills of exchange. After only ten months, though, the Act of April 26, 1858, had replaced the tax on exchange with one on bills of lading for shipments of gold or silver out of the state. Because of the wording of the 1857 schedule, since the exchange tax no longer existed, neither did that on insurance! The same Act of April 26, 1858, accordingly redefined the insurance rates, tying them now to the new rates on bills of lading. For policies of one year or more, the insurance tax was set at half that for bills of lading, which was 30¢ for amounts to \$100, and 0.2% for all other amounts. The legislature then introduced short term rates, as follows:

Term	Rate
9 to 12 months	75% of rate for one year or more
6 to 9 months	50% of rate for one year or more
3 to 6 months	25% of rate for one year or more

Policy THE No. 18023

NIAGARA FIRE INSURANCE COMPANY,

In Consideration of Twenty five Dollars,

To them paid by the Insured hereinafter named, the receipt whereof is hereby acknowledged, DO INSURE

Wheat & Wilson Manufac Co.,

AGAINST LOSS OR DAMAGE BY FIRE, TO THE AMOUNT OF

One Thousand Dollars.

On Sewing Machines and other Merchandise
hazardous, not hazardous, and extra hazardous
contained in the first story of the Three Story
on the South West corner of Montgomery and
Sacramento Streets, San Francisco California

Insured in Home Ins Co \$1000

\$1000 1 Year @ 2 1/2 % \$25.00

AND the Niagara Fire Insurance Company, above named, for the consideration aforesaid, do hereby promise and agree to make good to the said insured, as shall happen by fire to the property as above specified, from the thousand eight hundred and fifty-eight (12th of Nov) unto the full end and term of one day of November one thousand eight hundred and fifty eight (at 12 o'clock at noon) the said loss or damage to be estimated according to the true and actual cash value of the said property at the time the same shall happen; and to be paid within sixty days after due notice and proof thereof, made by the assured, in conformity to the conditions annexed to this Policy. PROVIDED ALWAYS, and it is hereby declared, that this Corporation shall not be liable to make good any loss or damage by fire, which may happen or take place by means of any invasion, insurrection, riot, or civil commotion, or of any military or usurped power. AND PROVIDED FURTHER, that in case the assured shall have already made any other Insurance against loss by fire on the property hereby insured, not notified to this Corporation, and mentioned in or endorsed upon this Policy, then this Insurance shall be void and of no effect. And if the said Insured, or other assigns, shall hereafter make any other Insurance on the same property, and shall not, with all reasonable diligence, give notice thereof to this Corporation, and have the same endorsed on this instrument, or otherwise acknowledged by them in writing, this Policy shall cease and be of no further effect. And in case of any other Insurance upon the property hereby insured, whether prior or subsequent to the date of this Policy, the Insured shall not, in case of loss or damage, be entitled to demand or recover on this Policy any greater portion of the loss or damage sustained, than the amount hereby insured shall bear to the whole amount insured on the said property. AND IT IS AGREED AND DECLARED to be the true intent and meaning of the parties hereto, that in case the above mentioned loss in force, be appropriated, applied, or used, to or for the purpose of carrying on or exercising therein any trade, business or vocation, denominated hazardous or extra-hazardous, or specified in the Memorandum of Special Hazards, in the terms and conditions annexed to this Policy; or for the purpose of storing or of keeping therein any of the articles, goods or merchandise, in the same terms and conditions denominated hazardous or extra-hazardous, or included in the Memorandum of Special Hazards, except as herein specially provided for, or hereafter agreed to by this Corporation, in writing, to be added to or endorsed upon this Policy, then and from thenceforth, so long as the same shall be so appropriated, applied or used, these presents shall cease, and be of no force or effect. AND IT IS MOREOVER AGREED AND DECLARED, that this Insurance is not intended to supply to or cover any losses of accounts, written securities, debts, or other evidences of title to lands; nor to bonds, bills, notes, or other evidences of debt; nor to money or bullion. And that this Policy is made and accepted in reference to the terms and conditions hereto annexed, which are to be used and resorted to, in order to explain the rights and obligations of the parties hereto, in all cases not herein otherwise specially provided for.

THIS INSURANCE (the risk not being changed) may be continued for such further term as shall be agreed on, provided the premium therefor is paid, and endorsed on this Policy, or a receipt given for the same.

The interest of the Insured in this Policy is not assignable, unless by consent of this Corporation, manifested in writing; and in case of any transfer or termination of the interest of the Insured, either by sale or otherwise, without such consent, this Policy shall from thenceforth be void and of no effect.

IN WITNESS WHEREOF, The Niagara Fire Insurance Company have caused these Presents to be signed by their President, and attested by their SECRETARY, in the City of New-York, this twelfth day of November in the year of our Lord one thousand eight hundred and fifty eight.

Not binding unless countersigned by J. KATHAM HUNT AGENT.

Attested, E. G. Spring Secretary, Jonathan D. Stule President, Jonathan Hunt Agent.

Figure 6. 1858 policy of Niagara Insurance Co. stamped with 12 Month/\$1 Insurance.

Merchants' Insurance Company of Hartford,
CONNECTICUT.

No. 218 \$ 2000

By this Policy of Insurance the MERCHANTS' INSURANCE COMPANY OF HARTFORD,
 In consideration of \$2000 Dollars, to them in hand paid by the assured herein
 after named, the receipt whereof is hereby acknowledged, do insure

W. C. Hayden Esq. Agent.
 Against Loss or Damage by Fire, to the amount of
Three Thousand Dollars.

On Serring Machines on other Merchandise, contained
in the 2 Story Brick building situated on the
North East corner of Pine & Leisneroff Street
San Francisco
\$2000 Also Insured in Charter Oak Ins Company

\$2000 — One year — 2-10% — \$30

And the said Company, above named, for the consideration aforesaid, do hereby promise and agree to make good unto the said assured,
 his executors, administrators and assigns, all such loss or damage, not exceeding in amount the sum insured, as shall happen by fire to the
 property as above specified, from the Seventh day of January one thousand eight hundred and
eighty at 12 o'clock at noon, unto the Seventh day of March one thousand
eight hundred and (at 12 o'clock at noon), the said loss or damage to be estimated according to the true and actual cash value of the said prop-
 erty at the time the same shall happen; and to be paid within sixty days after due notice and proof thereof made by the insured, and received at this office, in con-
 formity to the conditions annexed to this Policy. PROVIDED ALWAYS, AND IT IS HEREBY DECLARED, That this Corporation shall not be liable to make
 good any loss or damage by fire, which may happen or take place by means of invasion, insurrection, riot or civil commotion, or of any military or usurped power,
 or of any loss by theft or after a fire. AND PROVIDED FURTHER, that in case the assured shall have already procured, or shall hereafter procure
 any other insurance, or instrument purporting to be a policy of insurance against loss by fire, on the property or any part thereof hereby insured
 (whether such instrument be valid or binding as a contract of insurance upon the parties thereto or either of them, or not), not notified to this Corporation,
 and mentioned in or endorsed upon this Policy, then this insurance shall be void and of no effect. And if any other insurance or instrument purporting
 to be a policy of insurance against loss by fire, upon the property or any part thereof hereby insured, exists (whether such instrument be valid and
 binding as a contract of insurance upon the parties thereto or either of them, or not) whether prior or subsequent to the date of this Policy, the assured shall not, in
 making as a contract of insurance upon the parties thereto or either of them, any greater portion of the loss or damage sustained than the amount hereby insured
 shall bear to the whole amount or interest or proportion to be insured on the said property. AND IT IS AGREED AND DECLARED, to be the true intent and
 meaning of the parties hereto, that in case the above denominated premises shall at any time after the making of, and during the time this Policy would otherwise
 continue in force, be appropriated, applied, or used to or for the purpose of carrying on or exercising therein any trade, business, or vocation, denominated hazard,
 therein any of the articles, goods, or merchandise, in the exact terms and conditions denominated hazard, extra hazard, or included in the memorandum of
 SPECIAL HAZARDS, except as herein specially provided for, or hereafter agreed to by this Corporation, in writing, to be added to or endorsed upon this Policy, or if
 such premises are privileged to be occupied for certain purposes denominated hazardous, extra hazardous or included in the memorandum of SPECIAL HAZARDS, by this
 Company in writing, and they shall at any time afterward and during the continuance of this insurance, be occupied for other purposes, denominated hazards, or
 extra hazards, or included in the memorandum of SPECIAL HAZARDS, without leave for such change of occupation being first obtained from this Corporation in writing
 and added to or endorsed upon this Policy, then, and from thenceforth, so long as the same shall be so appropriated, applied or used, these presents shall cease, and
 be of no force or effect. AND IT IS MOREOVER AGREED AND DECLARED, that this insurance is not intended to apply to, or cover any books of account,
 written securities, deeds, or other evidences of title to lands, nor to bonds, bills, notes, or other evidences of debt, nor to money or tuition. And that this Policy
 is made and accepted, in reference to the application or survey filed in this office, and the terms and conditions hereunto annexed, which are to be used and
 resorted to in order to explain the rights and obligations of the parties hereto, in all cases not herein otherwise specially provided for.
 IT IS FURTHER AGREED, that this insurance (the risk not being changed) may be continued for such further term as shall be agreed on, provided the premium therefor is paid and
 endorsed on the Policy, or a receipt given for the same.
 IT IS FURTHER AGREED, that the interest of the insured in this Policy is not assignable, unless by consent of this Company manifested in writing; and in case of any transfer or
 termination of the interest of the insured, either by sale or otherwise, without such consent, this Policy shall from thenceforth be void and of no effect.

This Policy shall not be valid until countersigned by W. C. Hayden Esq. Agent. Agent of said MERCHANTS' INSURANCE
 COMPANY OF HARTFORD.

In witness whereof, the MERCHANTS' INSURANCE COMPANY OF HARTFORD, have caused these presents to be signed by their
 President, and attested by their Secretary, in the City of Hartford.

W. C. Hayden President.
E. M. Hall Secretary.

Countersigned at San Francisco this Seventh day of March A. D. 1880
W. C. Hayden Agent.

Figure 7. 1860 policy of Merchants' Insurance Co. of Hartford stamped with 3 Month/\$2.50 stamp and two 3 Month/25¢.

The 3 Month, 6 Month, 9 Month, and 12 Month Insurance stamps were designed to pay these rates. This short-term schedule was not well thought out, on two counts.

left out of the rate tables. For six and nine month policies the proportionally correct rate was the higher of the two applicable, hardly an ideal situation; the public was left to deduce what the law intended rather than what it said, and trusted to pay the higher rate!

The most obvious is that the pro-rating was not done proportionally, and left policies of less than three months unmentioned and untaxed. It seems obvious that for durations up to one-fourth of a year the rate should have been one-fourth the yearly rate; up to half a year, half the rate; and up to three-fourths of a year, three-fourths the rate. Years later the Act of April 10, 1862, would correct this error. By then the Bill of Lading tax had been abolished, and the original slate of Exchange taxes re-established. The Insurance rates were again defined to be half the rates for bills of exchange, with the following exceptions:

Term	Rate
6 to 9 months	75% of above rate
3 to 6 months	50% of above rate
3 months or less	25% of above rate

This made more sense. In the meantime, though, by the letter of the law policies of less than three months were exempt. Amazingly, in the case at hand the party affixing the stamps, presumably the agent of the Home Insurance Co., deduced what the rate should have been under proportional pro-rating, and paid this "phantom rate"!

The effects of this disproportionate pro-rating in the 1858 schedule were minimized by a second flaw, namely that the brackets were not mutually exclusive, but overlapped at their endpoints. Policies of exactly nine months were taxed at both the 75% and 50% rates; six month policies at both the 50% and 25% rates; and three month policies fell into both the three to six month 25% bracket and the "phantom" bracket of up to three months. Since the majority of maritime policies were for exactly three months, they were accidentally taxed at the proportionally correct 25% rate. Only policies strictly less than three months were

A brief history of the Wheeler and Wilson Manufacturing Co. is given below. The fact that their home office and celebrated manufactory was located, not in San Francisco, but in Bridgeport, Connecticut, may have been a key element in the survival of these policies. Certainly at some point they came east: they were offered as a lot in a 1990 "Bargain Counter" flier of Schenectady, New York, stamp dealers R. G. Provost Co., for the magnificent sum of \$69.50. Wheeler and Wilson had been acquired in 1905 by the Singer Manufacturing Co. of New York City. If the archives of their western agencies had not already been sent east by then, perhaps they were now. If so, the timing was fortunate, for much of San Francisco would be destroyed by the devastating earthquake of April 18, 1906, and subsequent conflagration. The buildings mentioned in these policies, at 157 Sacramento Street, Montgomery and Sacramento streets, and Pine and Leidesdorff streets, were all in the area leveled in 1906. This scenario of narrow escape and survival is arguably the most exotic and romantic of many possibilities, an exercise in legend-building. In fact the whereabouts of these policies between 1863 and 1990 is entirely a matter of speculation. They may have survived by more conventional means, and come East through philatelic channels. If so, though, it is certain that they avoided the main channels for classic state revenues, for none of the major state revenue collections of the past—Applegate, Lord, Kenyon, Joyce, Hubbard—nor those of present-day specialists, have included policies bearing blue insurance stamps.

All hail Wheeler and Wilson!

The entire front page of the San Francisco weekly *California Farmer* of August 5, 1864, was devoted to a long and flowery paean on the benefits of the sewing machine, and particularly those of Wheeler & Wilson.

[illegible]

Figure 8. 1860 one-month policy of Home Insurance Co. covering Wheeler and Wilson pavilion at Industrial Exhibition, or Mechanic's Fair, stamped with 12 Month/50¢ and 3 Month/25¢.

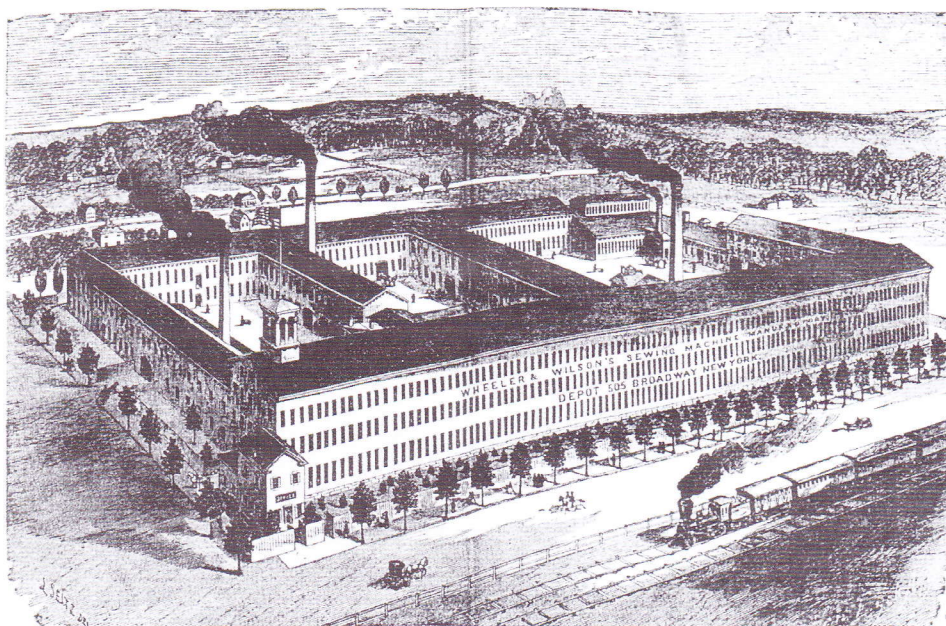


Figure 9. *Wheeler & Wilson Sewing Machine Manufactory, Bridgeport, Connecticut, from San Francisco weekly California Farmer, August 5, 1864.*

A large woodcut illustration of the company's manufactory featured prominently (Figure 9), accompanied by five closely packed columns of enthusiastic prose, the most relevant of which is reproduced below. The final paragraph contains a tidbit relevant to the present find. The company's San Francisco agency had been established only in 1857. The matched pair of policies bearing blue stamps, made in November 1857, were likely the first obtained by the agency.

The sewing machine.

The Mechanic's Fair, which is to be holden the present month will draw, it is estimated, over *one hundred thousand* people to this city, many, too, from the remotest sections of our State. The managers of the Fair are exerting all their energies to have this a splendid affair—and added to this the *World's Horse Fair*, as it is called, is to be holden at the same time; thus a double effort to make our city a "Gala Day," for a month or more. Every body will want to come, and everybody will make up their minds to supply their wants—all the family wants—when they visit the city, therefore our merchants, of every business, our manufacturers and our traders should have their wares ready for a fine display.

We go for the *useful* as well as the ornamental and among the most important article of home comfort we place the Sewing Machine. Our knowledge of the Sewing Machine, and the benefit it confers upon families, prompts us to say that the blessings it gives cannot be over-estimated, and as we have traveled over this State in all the counties, these blessings have been enumerated to us in various ways by families, where we have visited, and we are free to say that our experience warrants us in asserting that more than *one-half*, nearly two-thirds of all the Sewing Machines we have found in the State are of the Wheeler & Wilson make.

The Wheeler & Wilson's Sewing Machines have now won the ACME of Prizes: THE PEOPLE'S FIRST PREMIUM. Content with this W. & W. are willing to aid in the cause of the Sanitary Commission, the Christian Commission, and the Freedman's claim—to all of these this firm has contributed with unbounded liberality, and to these causes they will always give a liberal and prompt response in return for this public approval.

This Journal has, from time to time, published much in behalf of these Sewing Machines, and for the all-important reason that it is the *greatest labor-saving machine* ever invented where the direct relief has come to Woman, to save her physical, intellectual, and social powers, and the good it has done in this respect has changed the whole phase of social life in respect to the labor

of the needle, and saved from penury, want, and death, thousands of women who were dependent upon their own labor for their daily bread.

It is a most singular fact, yet one that is verified by the facts, that although the Sewing Machine has saved *seventy-five millions of dollars* per annum to the United States in the *cost of labor*, yet the value of *female labor* has as constantly increased. So that to-day the value of female labor is higher in New York and the Eastern States, than it has been for ten years.

We shall give some paragraphs from essays and articles we have before published, but as our journal is constantly *increasing its circulation*, and going the world over, we think some of the most important truths will bear repeating—especially as our present readers number thousands now and our recent subscribers, may not have perused the same facts.

In 1854 Wheeler & Wilson made only	956
The same year Grover & Baker made	2,034
In 1855 Wheeler & Wilson made	1,071
Same year Grover & Baker made	1,145
In 1859 Wheeler & Wilson made	21,086
Same year Grover & Baker made	10,280
What a change in the public demand and sale—the public are to determine, they are the judges.	
In 1861 Wheeler & Wilson made	19,725
The whole number made by all makers	38,285

In seven years, from a beginning of less than one thousand, Wheeler & Wilson rose in number to *more than half made in the whole United States*, and the number has been continually increasing up to the present time, when it can be said that there is no machine, nor all the kinds put together that command such great popularity or are occupying so prominent positions in the various manufactures of celebrity, or in public places, as the machines of Wheeler & Wilson...

The agency of Wheeler & Wilson was established

in San Francisco in 1857, on Sacramento street near Kearny, and in that year there were sold 20 of their machines a month. Their number has been steadily increasing in a tremendous compounding ratio, until now their splendid salesrooms, on the corner of Montgomery and Sacramento streets, are the resorts of hundreds every day, and sales have been made as high as forty a day.

Nathaniel Wheeler and Allen B. Wilson had established the Wheeler & Wilson Co. in Watertown, Connecticut, in 1852. Wilson's patents concerning the rotary hook (1851), stationary bobbin (1852), and four motion feed (1854) laid the groundwork for the company's future success. Having produced about 3,000 machines, the company moved to Bridgeport in 1856, renamed the Wheeler and Wilson Manufacturing Co. By 1858 a total of only 20,000 machines had been produced, but production expanded rapidly thereafter: in 1861 19,725 machines were sold; in 1862 some 30,000; and in 1864 over 40,000, by which time Wheeler & Wilson had become the leading manufacturer of sewing machines in the U.S. In 1867 it would cede this honor to the Singer Manufacturing Co., thanks in large part to Singer's innovative installment sales plan, but throughout the 1870s and 1880s Wheeler and Wilson remained one of the largest U.S. producers. Spurred by the introduction of the "No. 8" model during the mid 1870s, production continued to increase, reaching 128,526 units in 1871 and peaking at 174,088 (to Singer's 219,758) in 1872. By 1876 sales had fallen to 108,977 (to Singer's 262,316, and 109,294 by the Howe Sewing-Machine Co.; all data from Bourne, 1895). During the latter years of the century, Singer became even more dominant, and in 1905 acquired Wheeler & Wilson. The former Wheeler and Wilson plant at Bridgeport was used extensively by Singer following the takeover. Several illustrations of antique Wheeler and Wilson machines are available on the internet (e.g. [HTTP://WWW.POWERHOUSEMUSEUM.COM/COLLECTION/DATABASE](http://www.powerhousemuseum.com/collection/database)).

Sending the profits home

The present find also included twenty partial Second bills of exchange payable to Wheeler and Wilson, all circa 1862–3, sold by Mark Brumagim & Co., Bankers, of San Francisco, drawn on their correspondent bank, the American Exchange Bank of New York.⁴ Bills of exchange were the primary means of transmitting funds over long distances in the mid-nineteenth century. The purchaser paid the requisite amount, plus a fee of about 3%, for a bank bill, which was then mailed to the recipient, and could be cashed at the correspondent bank, or

any local bank that would accept it. It was the banker's responsibility to transmit the funds to its correspondent, usually in the form of gold coin or bullion via Pacific Mail steamers. All but two of the bills at hand are docketed on reverse with various names, presumably those who purchased the bills. One names H. C. Hayden, agent for Wheeler and Wilson circa 1860 (Figures 7, 8); another J. H. Hayden, presumably a relative, named by the *California Farmer* in 1865 as an agent for the company; and sixteen cite one H. W. Wadsworth. An internet search on Wadsworth returns an 1862 reference to him in the Schellens Collection of the San Mateo County Genealogical Society under the subject "sewing machines"; evidently he was also affiliated with the agency. It seems safe to conclude that these bills were sent in payment to the parent company for machines sold at the agency. The twenty bills are for \$24,050. Sewing machines sold in San Francisco for about \$50 at the time.

All of these fragments bear California red Exchange stamps, thirty-three in all, in denominations from 60¢ to \$4, five in combination with U.S. 2¢ blue Bank Check imperforates. Figure 10 shows some better usages: one with three of the scarce and striking monogram "GRW" controller's handstamp; another with a clear strike of the double-circle "GRW"; a combination of closed-letter \$1 and open-letter \$2 stamps; four 80¢ overpaying the \$3 rate on a \$1,200 bill; and a \$1 stamp with what appears to be a striking printing error, but actually affixed face down, then canceled, the user none the wiser as the stamp paper is so thin the design shows through strongly from the back!

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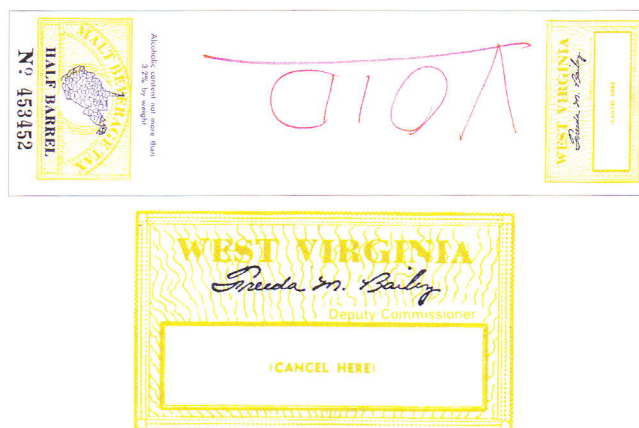
4. The identities of the bank and its Eastern correspondent are not evident on these partial bills. They are furnished by the sole recorded intact bill of Mark Brumagim & Co., San Francisco (Mahler, 2008).



Figure 10. Portions of bills of exchange transmitting funds from Wheeler & Wilson San Francisco agency to the home office, showing: A. Striking monogram “GRW” controller’s handstamp; B. Double-circle “GRW”; C. Closed-letter \$1 plus open-letter \$2; D. 80¢ (x4) overpaying \$3 rate; E. \$1 stamp affixed face down, then canceled!

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B22 and Bailey signature panel

B22 ½ barrel Blue & yellow

The authors would be delighted to hear from any collector, who have unlisted West Virginia beer stamps in their collection or who in any other way can add to this story.

West Virginia: Nonintoxicating beer/ from page 151

Reserved catalog numbers and their intended assignment

- B1 Crow ⅛ barrel.
- B2 Crow ¼ barrel.
- B3 Crow ½ barrel.
- B4 Crow 1 barrel.
- B5 Platt ¼ barrel.
- B6 Platt ½ barrel.
- B7 Davis 2¼ barrel.
- B10 Ross 2¼ barrel.
- B11 Ross ¼ barrel.
- B13 Harrauld 2¼ barrel.
- B16 Baldini 2¼ barrel.
- B19 Bentley ¼ barrel.
- B20 Bentley ½ barrel.
- B21 Bailey ¼ barrel.
- B23 Hoff ¼ barrel.
- B24 Hoff ½ barrel.

Revenue exhibit awards at Chicagopex

The 2009 ARA convention was held in conjunction with Chicagopex 2009 on November 20–22. The following exhibits were shown and received the following awards:

Usage of the US Government Issued Documentary Revenues of 1898–99 by Frank L. Sente: ARA Grand, the United States Stamp Society Statue of Freedom Award and Gold.

United States Internal Revenue The State Coat of Arms Essays by Alan Hicks: ARA Best One-Frame Award and Vermeil.

Philippine Fiscal Stamps used during the Japanese Occupa-

tion 1942–1945 by Douglas K. Lehmann: Vermeil.

US Playing Cards Revenue Tax Stamps: "The Bureau Issues" by Martin Richardson: Vermeil.

Classically Illegal—The Use of US Postage as Revenue Stamps, 1862–1883 by Dr. Edwin J. Andrews: Vermeil and United States Philatelic Classics Society Medal.

Cancels and the Companies who used them by Steve Eckerman: Silver.

State Revenue News, Volume 46 by Scott Troutman, Editor: Silver.

Holey Revenues by Arthur J. Mongan: Silver-Bronze.

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 <revenue@
omnitelcom.
com>.

Boston Revenue Book, Quarterman reprint,
like new (dust cover torn). \$35 postpaid. Paul
Weidhaas, 12101 Alembic Road, Leonardville
KS 66449. *1956*

Beer stamp album for sale: 125 pages, un-
punched, on bright white 65 lb card stock with
image of first stamp in most series. Modeled after
Priester. \$82.50 plus \$3.50 postage and insur-
ance, prepaid, to: David Sohn, 1607 Boathouse
Circle, H116, Sarasota FL 34231. (941) 966-6505
or (847) 564-0692 or email <davidsohn32@com-
cast.net>. *1957*

U.S. Taxpaid Revenue collectors wanted.
Old time collector wishes to correspond with
other collectors of taxpaid. Have duplicates
of Pre-1900 Springer listed tobacco, tobacco
strips, snuff, cigars. Also have U.S. Scott-listed
revenues. Don't have e-mail etc. Charles Watt,
14106 Ventura Blvd #107, Sherman Oaks, CA
91423 USA. Fax: 818-905-6195. *1958*

1890s Revenue Stamp book: Stamp Hunting by
Lewis Robie, salesman for J. Elwood Lee (RS290-
294), relates tales of looking for revenue stamps

in drugstores. Newly typeset, not scanned or
copied; new illustrations; commentary by Richard
Riley. PDF by email \$5.00, on CD postpaid \$8.50,
printed copy comb binding \$12.50. Ken Trettin,
Box 56, Rockford IA 50468-0056. *1959*

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. *1960*

Wanted: Playing Card stamps! I will buy or trade
other revenue material for your duplicate RF ma-
terial. All RF or RU material is wanted. Richard
Lesnewski, 1703 W. Sunridge Drive, Tucson AZ
85704. *1961*

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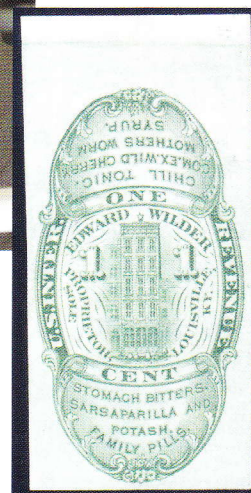
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