

The American Revenuer

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A pair of J.H. McLean stamps, perhaps used
on a box containing McLean's Volcanic Oil Liniment.
More, inside, page 43.



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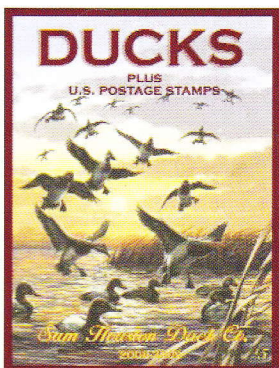
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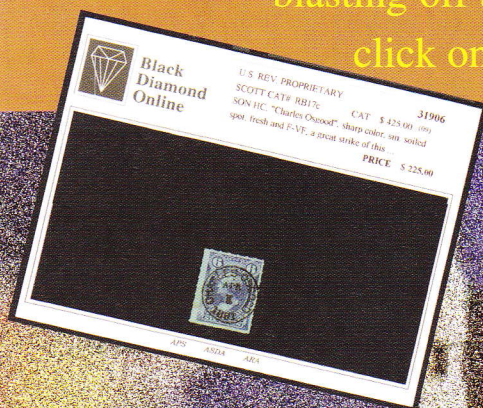
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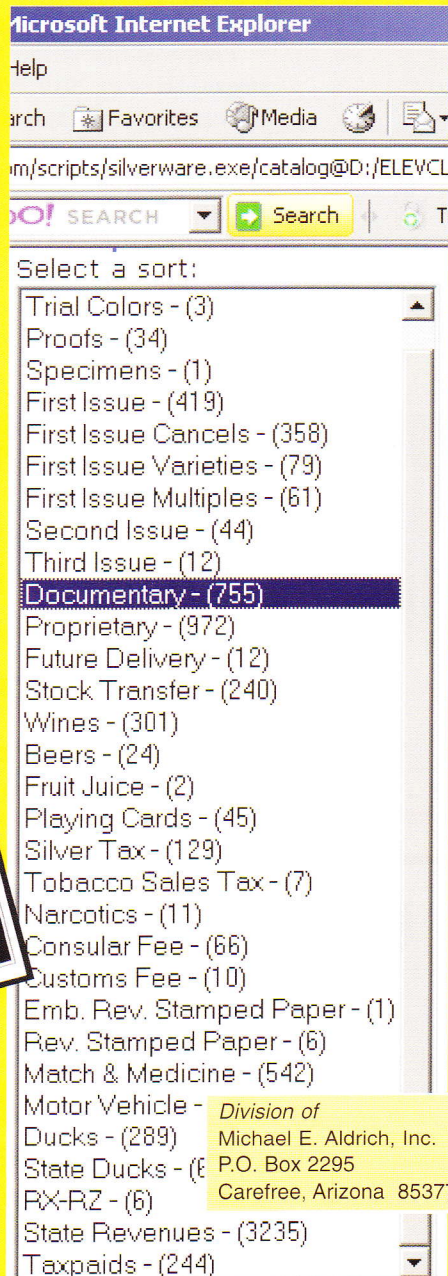
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To the editor...

Scott Grenada listing

In a letter to James Kloetzel, catalog editor for Scott Publishing Co., I indicated that there is some erroneous information in the *2010 Scott Postage Stamp Catalogue* (and probably in the *Classic Catalogue* as well). Volume 3, page 476 the first issues of Grenada, Scott shows two images, A2 and A2a. A2 is the same design as the first revenue stamps from Grenada; A2a is an overprint variant. The text preceding stamps 8–13 states that they are revenue stamps overprinted for postage use. This is incorrect. *Barefoot's 2008 Catalogue of British Commonwealth Revenue Stamps* lists all the Grenada revenues with the A2 design as orange with green values. But

Grenada postage stamps 8–13 are not orange and green, therefore, they are not overprinted revenue stamps. They are stamps printed from the same plates as the revenues but they never were revenues to begin with. The next few stamps after number 13 are orange and green, so the text is true for those stamps.

Mr. Kloetzel replied to my letter: "Thank you for pointing out this error. I think we can correct this by making two tiny changes. In the headings for Nos. 8-10 and the heading for No. 11, if we change the word "Stamps" to "Designs," I think we have accomplished what we want to convey."

Norman Seidelman, ARA

Kenya Hospital Insurance Fund follow-up

I just read that article in *The American Revenuer* for January-February 2010. WOW!

A revenue collector's dream is to find one unlisted item and Mr. Hoffman has uncovered a whole family of them. He is to be congratulated.

One minor nit: on page 23, Figure 15 shows two stamps from the 1995/96 set: 140/- and 160/-. But on

page 21, where Figure 8 illustrates this set, the recorded values do not include 140/- and 160/- values.

Norman Seidelman, ARA

[Editor's note: This is not the first time the sharp eye of a reader has discovered an unlisted variety right in the pages of TAR. For the cover of The black proprietary stamps of 1914–1916 I hurriedly grabbed six stamps from a stock-book; two of the cancels were not listed in the book.]

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The short history of the ParcelAir System (1958–60)



Figure 1. Three ParcelAir stamp denominations were issued.

by Bruce H. Mosher, ARA

The ParcelAir System was initiated on April 3, 1958, as an unincorporated division of American Shippers, Inc., a Los Angeles air freight forwarder who commenced operations in 1946. This new system was devised as a simplified, nationwide, low cost, prepaid, door-to-door, combination air line-haul, ground delivery service for packages weighing up to forty pounds. The initial ParcelAir deliveries used scheduled commercial carriers that operated from shipping and receiving stations in New York, Boston, Chicago and Los Angeles. Service from/to San Francisco was quickly added about a month later on May 6.

The fundamental operating tenants of the new ParcelAir System embodied these pronounced features:

- Delivery of parcels of any dimension that weighed up to forty pounds.
- Door-to-door delivery between any two points in the nation in one to three days.
- Shipping fees below that being charged via Railway Air Express, air freight or air parcel post.
- Fifty dollars of damage/loss insurance included in the shipping fee.
- Shippers paid for the delivery service using prepaid stamps they purchased apriori.
- Simplified rate charts based on state-to-state shipping fees (the same fee applied for delivery to any locality within a state).
- Utilization of single shipper's manifests which accommodated up to twenty separate shipments (airbills

Figure 2. Ninety percent of a pane of used 25c ParcelAir stamps.



and waybills for each individual shipment were not required, nor used).

Prepaid stamps

ParcelAir prepaid stamps were a cornerstone of this System's thrifty operations and the stamps have

become very collectible ever since they first appeared in 1958. Three denominations were issued—5 cents, 25 cents and one dollar—all shown in near mint condition in Figure 1. A design that featured a silhouetted eagle clutching an undenominated facsimile of their stamp was utilized as the central vignette on each stamp and it also appeared in the company's advertising and probably on other business papers. No additional ParcelAir stamp designs or denominations are known and we doubt any others ever existed.

The prepaid stamps were sold to shipping clients in books valued at \$100 each. These books contained multiple booklet panes of twenty stamps each, a single denomination per pane. No complete books or complete booklet panes have been seen, although some may still exist, but a used partial pane* is illustrated in Figure 2 to show the achieved printing format—five horizontal stamps per row and four vertical stamps per column. We assume that each booklet pane also contained a narrow (estimated as one-half a stamp wide) strip of plain selvage appended along its left side by vertical perforations. This selvage was most probably utilized when binding multiple booklet panes into a complete book of stamps.

All three stamp types were printed in black and red on safety-back-ground paper. The stamp paper is unwatermarked and was probably pregummed. The stamps located in the interior of the booklet panes are perforated 12.5 x 12, and those residing on three outer extremes are imperforate on those sides—right, top, or bottom. The 5c stamp paper is a light steel-blue, the 25c paper is light pink (or perhaps rose) and the \$1 stamps are on light gray paper. Often the pink/rose tint on the 25c stamps faded or washed away resulting in gray 25c used stamps. It is possible that the 25c stamps were



Figure 3. American Shippers' 1950s matchbook cover.

*Booklet panes of twenty stamps contained the complete strip of selvage at left, panes of twenty stamps did not have selvage attached.



Figure 5. Low and high, red overprinted number extremes.

issued with and without the pink/rose paper coloration, but no information has been found to validate two different issues existed.

The outer dimensions of the fancy, scalloped, surrounding rectangular design on each stamp measure about 35 x 22 mm. All stamps contain the same central vignette in the design of a silhouetted eagle in flight who is clutching an undenominated facsimile of a miniature ParcelAir stamp with its talons. "DIVISION OF AMERICAN SHIPPERS, INC." is inscribed just above the facsimile stamp. It is interesting to note that the silhouetted eagle was used in American Shippers advertising material before its ParcelAir System was introduced. Interestingly, in that earlier usage the eagle was sometimes pictured holding a much different and larger object as shown in the Figure 3 illustration of a circa 1950s cover of a matchbook that was probably given away by the thousands as free advertising from American Shippers.

Red alphanumerics are overprinted on every ParcelAir stamp that has been seen (e.g., the G/737, F/328 and A/776 imprints on the Figure 1 stamps and the H/250 overprint in Figure 2). Usually, a single capital letter appears in the upper portion of every stamp. So far, red letters A through K (except not J) have been seen on surviving stamps (see Figure 4). Additionally, a red number is printed on the lower part of each stamp. The numbers that will ultimately be found among the single-letter overprints are anticipated to range from 1 through 999, however, the extremes noticed so far are the "12"

and "987" numbers that appear on the stamps in Figure 5. If ParcelAir stamps with letters "J", "L" and beyond, or numbers of "1,000" and higher are known, the author would like to receive color scans or color photocopies of them.

The overprinted alphanumerics on the Figure 6 stamps are different than those seen on the majority of the ParcelAir stamps. We thus hypothesize they may have been produced as specially overprinted stamps that were utilized under some unknown conditions or constraints. These stamp types which exhibit the unusual overprints are not very common, so perhaps their usage was very limited, although each stamp appears to be defaced, or crayon/ink canceled, suggesting they may have seen duty on shipped parcels. Perhaps the "TS-1" stamps were used as some sort of test stamp early in the development cycle of the ParcelAir stamps or during their package routing or delivery practices. This, of course, is just speculation and we do not really know the circumstances that surrounded the TS-1 stamp production.

The "DS" over "1" (i.e., DS/1) stamp exhibits a double letter set, the only such example (except the TS-1 just discussed) seen among many ParcelAir stamps that have been examined. From the alphanumeric overprinting information that is available today, it certainly does not appear that ParcelAir ran out of single-letter assignments for their stamp identifications (i.e., L through Z are not known to have been used), so the DS/1 overprint remains an enigma and may have served in test or experimental usage. If any other abnormal overprinted alphanumerics are known, the author would like to be notified of them.

Figure 4. Known capital letter, standard red overprints.

Figure 6. Unusual red overprinted-alphanumerics: TS-1 and DS/1.





Figure 7. Black ink cancellations from a "LAX" rubber stamp.

Figure 8. All stamps within a ParcelAir stamp book had the same control number printed on them.

also the International Air Transport Association airport code for that airport. The letters or symbols represented in the rubber stamper used to cancel the left \$1 stamp in Figure 5 remains unidentified at this time.

Stamp books

The red alphanumeric overprints on ParcelAir stamps are normally termed control numbers and this is the nomenclature and context employed here. These control numbers are believed to have been assigned to the books of multiple booklet pane stamps by the printer, certainly

in compliance with instructions from ParcelAir/American Shippers. The control numbers were probably used as an aid for distributing and documenting the company's inventory of stamp books and perhaps for other business purposes. We would speculate that each book's unique, alphanumeric control number was printed on the outside front book cover and we are quite sure it was imprinted on every stamp fastened within a book.

It is known that each ParcelAir book contained booklet panes of all three stamp values from the following late 1958, newspaper report announcing new services provided by the Pasadena (California) Branch of the U.S. National Bank (Bank 1958):

The bank will offer ParcelAir stamp books valued at \$100 each and containing stamps of 5¢, 25¢ and \$1 denominations.

Partial validation of the above reported book composition has been made by establishing that an identical control number was printed on different stamp denominations. Three examples of this occurrence are shown in Figure 8 where G/911 is printed on both the 5¢ and 25¢ stamps at left, while H/250 is on the next 5¢ and 25¢ stamps, and I/722 appears on the 5¢ and \$1 stamps at right. Also, 5¢ and \$1 stamps that both contain F/191 control-number imprints are known to exist in collector's hands. At this time, however, we do not have an example of the same control number on stamps of all three denominations, but no doubt such examples were plentiful in the past, most certainly after April 1958 when the extensive sales of ParcelAir's stamp books began.

Of significant interest in this report is the booklet pane types found within ParcelAir's \$100 stamp books. A booklet pane of twenty 5¢ stamps had a face value of \$1.00, twenty 25¢ stamps were worth \$5.00 and twenty \$1 stamps were obviously \$20 at face. Table I was created



Table I

Possible census of the stamps found within ParcelAir System's stamp books

Stamp denomination	20-stamp booklet pane value	Composition A		Composition B		Composition C		Composition D		Composition E	
		Panes / book	Total value	Panes / book	Total value	Panes / book	Total value	Panes / book	Total value	Panes / book	Total value
5¢	\$1.00	5	\$5	5	\$5	10	\$10	10	\$10	10	\$10
25¢	\$5.00	3	\$15	7	\$35	6	\$30	10	\$50	14	\$70
\$1.00	\$20.00	4	\$80	3	\$60	3	\$60	2	\$40	1	\$20
Book totals		12	\$100	15	\$100	19	\$100	22	\$100	25	\$100

using these booklet pane values to demonstrate a few potential booklet pane compositions that could have been resident within a book. When attempting to figure out the stamps within these old books, an immediate and very constraining consideration is to decide how many \$1 booklet panes were actually present, as best can be deduced. Quite obviously, the only possible answers are one, two, three or four one-dollar booklet panes within these multi-denomination books. We will later learn that many of the ParcelAir shipping fees being charged for delivering a single parcel exceeded a dollar. So, a generous supply of one dollar stamps might seem to have been imperative for almost every shipper. In that regard, two, three or four \$1-stamp booklet panes would seem to have fulfilled that demand. The postulated book compositions compiled in Table I were constructed while using the foregoing wisdom.

Composition A in Table I defines the minimum number of booklet panes that could have been found within a \$100 ParcelAir book containing all three stamp values—just twelve. However, it is the author's opinion that this particular composition appears to be overloaded with \$1 stamps (eighty of them) and creates a potential deficiency of the utilitarian 5¢ (100 total) and 25¢ (sixty total) stamps. On the other hand, Composition D may not have provided enough one dollar stamps at forty (again, our opinion). So, our preferred candidate book-compositions contain three booklet panes of one dollar stamps. When pursuing this assumption, two factors determine the remaining postulated book contents—how many 25¢ stamps are desired and/or how thick the book becomes (obviously, five 5¢ booklet panes must be substituted for each 25¢ pane that is removed). Then the quantity of 5¢ booklet panes becomes the final content decision and simply requires stipulating sufficient 5¢ stamps to achieve the predetermined one-hundred-dollar book value.

Compositions B and C delineate two different consists of 25¢ stamps that may have been captured within each \$100 book that also contained three one-dollar panes. The maximum quantity of 25¢ stamps was realized when seven 25¢ booklet panes (140 stamps) were

included and the minimum number of 25¢ stamps is obviously incurred when only one pane was bound within a book. But, without some statistical knowledge concerning the fees typically paid by potential shipping clients, or insight into the ParcelAir marketing strategy, we are disadvantaged to select one stamp composition over another, except intuitively, a book containing fewer booklet panes seems somewhat more desirable for ease of handling and storage considerations. Also note that Compositions A through E are representative solutions and several other possible distributions of \$1, 25¢ and 5¢ stamps can easily be generated. In summary, the detailed inventory of stamps within the one-hundred-dollar ParcelAir books cannot be deductively pinned down to a unique composition, but several logical candidates can be (and have been herein) intelligently conjectured.

We have not totally dismissed the possibility that some ParcelAir books might have been produced and sold containing several booklet panes of a single stamp denomination. Such books would possibly have sold for less than a hundred dollars each, depending on the enclosed stamp inventory. However, no references have been uncovered that suggest the existence of single-value stamp books, so we will not speculate further on this seemingly untenable possibility. Reverting to the book structures documented in Table I, we notice that except for Composition A (which was already characterized as an improbable product), the quantity of one dollar stamps is definitely less than the other two stamp values by a minimum of 50% and perhaps by as much as 92%. When (and if) the historically correct stamp-composition within these \$100 books is learned, such information may be useful in determining a scarcity factor for dollar stamps compared to the other two denominations (and vice versa). At this time, however, and also since many dollar stamps have been seen in collector's hands to date, there is no practical way to validate any potential stamp-scarcity relationships.

It is practical, however, to estimate the total quantity of ParcelAir stamps that may have been printed by using the stamp information conjectured in this report.



Figure 9. Speculated front-cover design of a 1958 ParcelAir \$100 stamp-book.

The estimated number of \$100 stamp books is ten (ten different control letters) x 1,000 (range of control numbers) = 10,000 books. Assuming there were fifteen booklet panes in a book, a total of three million stamps of all denominations could have been produced.

The central designs in the reproduced American Shippers advertisement (see Figure 11) could have been employed as the major theme for the front cover design of the ParcelAir stamp books, such as is postulated in Figure 9. Since no actual book covers have been seen, this fabrication is just speculation at this time. And since no surviving complete books or booklet panes are known, the book fasteners cannot be conclusively identified. However, we do know that other company's stamp books of this approximate size and type, and is-

Figure 10. Jan Darlyn prepares to ship a package using the ParcelAir System. (May 6, 1958, San Mateo Times.)



PARCELAIR SYSTEM'S new nationwide, door-to-door delivery service is initiated by pretty Jan Darlyn who places the proper number of ParcelAir stamps on her package to prepay quick delivery. ParcelAir, combining air freight with truck or parcel post, delivers any package up to 40 pounds to any town in the country in from one to three days. With rates comparable to slower surface transportation, ParcelAir is being introduced to businessmen "to speed the tempo of commerce".

sued around this same time frame, typically employed two vertical wire staples that pierced through front and back covers and captured each pane's selvaie residing between the covers. As previously mentioned, an unique control number was also expected to have appeared on the book's front cover, but it is not shown in the Figure 9 fabrication. It would not be surprising at all to find that our postulated design of the ParcelAir book of stamps exists, if such an intact book ever surfaces in the future.

Package Shipping Service

The contemporary usage of ParcelAir stamps on packages destined for shipment was very straightforward. The shipper had to first weigh the parcel, then consult the state-to-state rate chart supplied by ParcelAir for the proper shipping charge, and finally affix that amount in prepaid stamps to the package. The 1958 newspaper illustration in Figure 10 shows a prepaid stamped package in Jan Darlyn's hands that was ready for consignment to a ParcelAir customer-service facility for delivery. It appears, as best can be determined from this sketchy rendition, there were two five-cent stamps, two twenty-five-cent stamps and a one-dollar stamp pasted on the package to prepay a \$1.60 ParcelAir shipping fee. Note that the address label in this picture is unreadable, so it is not possible to check this estimated shipping charge against any concomitant rates published by the ParcelAir System.

A quarter-page contemporary advertisement extolling the features and advantages of the ParcelAir System when shipping from San Francisco's International Airport is reproduced in Figure 11. Portions of this ad pronounce many of the company's operating tenants within the textual copy on either side of the shipping rate chart, i.e., at left:

ParcelAir takes any package up to 40 lbs. to any city or town in the U.S.A....at lower rates than other air transportation...often less than ground transportation. The low rates include pickup, delivery and \$50 insurance. Look at these comparisons: [rate chart follows]

At right:

ParcelAir saves time and money. Your farthest destination in no more than 2 or 3 days away. All cities and towns in a given state take the same low rate. Simplifies shipping procedures, eliminates auditing details, cuts all your costs.

Among other documented information, this ad identifies some example fees then being charged for shipping five- to twenty-pound parcels from San Francisco to Atlanta, Boston, Dallas and Chicago via ParcelAir, via Railway Express and via the POD's parcel post. Table II defines the published shipping-costs, as best deciphered from this microfilmed, difficult to read in some places, newspaper advertisement.

Around this time additional comparative shipping rates were also published from statements by Gerow E. Miles, vice president in charge of sales (Transport 1958):

A twenty pound package shipped from here [NYC] to Los Angeles and insured for \$50 would cost \$6.85. The air express charges would be \$17.08. Air Freight would cost \$19.70 and air parcel post \$16.20.

And the following shipping rates were quoted by President Al Krause (New 1958):

Comparing the various types of transportation and their rates, Krause pointed out that a 20-pound package shipped by air express from San Francisco to New York, with \$50 insurance coverage, would cost \$17.08. By air freight, he said, it would cost \$20.35; by air parcel post, \$16.20, and by ParcelAir only \$5.65. Ground transportation by rail express was quoted at \$5.50, with straight parcel post, \$3.95.

The above sets of comparative rates were all intended to demonstrate how inexpensive shipping parcels via the new ParcelAir System would become, via informing the general public.

ParcelAir's claim that they would transport a package from any city or town in the United States to any other addressed place in our country, in a maximum of three days no less, sounds most ambitious when we analyze what was being promised. In order for these extensive deliveries to realistically have taken place, there must have been an accessible ground package delivery-network already operating in 1958 so that American Shippers could pay such an organization to make their remote (from an airport) deliveries. First, there is no doubt that American Shippers, Inc., "speedily" flew groups of packages between major 1958-era airports within the U.S. But, the least understood aspect of the ParcelAir System is the absolutely necessary, ground transportation network that had to have existed in order to carry out their pronounced terrestrial pickup and delivery to and from any U.S. airport. At that time there were two potentially nationwide, ground/rail transport and package delivery organizations—the Railway Express Agency and the Post Office Department (via Parcel Post). However, American Shippers, Inc., is not believed to have had any ownership in, or partnership with, either of those organizations.

Table II

Comparison of ParcelAir and two terrestrial organization's shipping fees in 1958

Package weight	Destination	ParcelAir fee	Rail Express fee	Parcel Post fee
5 Pounds	Atlanta	\$1.80 (?)	\$2.53	\$1.25
10 Pounds	Boston	\$3.20	\$3.62	\$2.15
15 Pounds	Dallas	\$3.80	\$3.65	\$2.63
20 Pounds	Chicago	\$4.35	\$3.94	\$2.63

MONEY SAVING NEWS FOR ALL SHIPPERS

New Fast Air Service Brings Costs Down to Compare with Rail, Truck...even Parcel Post



PARCELAIR SYSTEM

OPERATED BY AMERICAN SHIPPERS, INC.,
America's Leading Air Freight Forwarder

	ParcelAir	Rail Express	Parcel Post
5 lbs. from San Francisco to Atlanta	\$1.80	\$2.53	\$1.25
10 lbs. from San Francisco to Boston	3.20	3.62	2.15
15 lbs. from San Francisco to Dallas	3.80	3.65	2.63
20 lbs. from San Francisco to Chicago	4.35	3.94	2.63

ParcelAir takes any package up to 40 lbs. to any city or town in the U.S.A. ... at lower rates than other air transportation ... often less than ground transportation. The low rates include pick up, delivery and \$50 insurance. Look at these comparisons:

PARCELAIR SYSTEM
Division of
AMERICAN SHIPPERS, INC.
New York • Boston • Chicago
Los Angeles • San Francisco

GET ALL THE FACTS NOW
about the money saving ParcelAir System. Just phone or mail this coupon today.
International Airport, San Francisco
June 9-2055
Enterprise 1-2020

Form _____
Name _____
Address _____
City _____ State _____

An earlier 1954, published summary of the package delivery services offered by the Railway Express Agency (including their Air Express capabilities) provided a preview of the package dissemination challenges facing the

Figure 11. Contemporary ad for ParcelAir service from San Francisco. (Oakland Tribune, May 7, 1958.)

upstart, ParcelAir-commissioned ground-distribution network in 1958:

More than 2,000 communities are served direct by air, and about 21,000 off-airline communities are served, being tied into the Air Express network by the use of truck plus train (Truck 1954).

We sincerely doubt that ground service to twenty-one thousand communities would have been adequate to execute ParcelAir's pledge of expedited delivery between any two cities or towns in the United States.

So how did American Shippers (via the ParcelAir System) provide their proclaimed remote-point-to-airport package pickup and subsequent airport-to-remote-point package delivery? Did they develop and own another elaborate ground transportation and delivery network? We do not think so based on their executive's statements quoted below. We can only speculate that American Shippers most probably utilized the already established truck/rail/bus services in this country to effect their advertised terrestrial deliveries. Did they maintain delivery subcontracts with any of the experienced, motorized delivery operations mentioned above? We really do not know, however, the following contemporary information relative to the ParcelAir System's operation sheds a little light onto their otherwise nebulous ground-delivery plans:

Al Krause, president of American Shippers, stated the new door-to-door concept in nationwide shipping will speed up the entire tempo of commerce at costs the average businessman can afford. It combines, he said, fast air freight with truck or parcel post delivery, handling packages of any dimension up to 40 pounds each (New 1958).

The "fast air freight" portion of President Krause's statement represents the experienced air transportation capability supplied by American Shippers who reportedly flew to every airline city in the nation, but the "truck or parcel post delivery" phrase is the most enlightening relative to our present quest. The only parcel post (note that air parcel post is not mentioned) delivery system of that time was operated by the U.S. Post Office and they undoubtedly used many trucks to complete nationwide package deliveries. The other significant truck-delivery firms that come to mind were the United Parcel Service and also the ground transportation arm of the Railway Express Agency. So, it seems that Mr. Krause quite probably alluded to using at least the U.S. parcel post system, and/or the United Parcel Service, and/or the Railway Express Agency (REA) to complete ParcelAir package deliveries from an airport to any other city or town within a state that already enjoyed service from one of those organizations. No other explanatory statements attributable to American Shippers, or ParcelAir, have been uncovered that provide further clarification

about their ground delivery network. We do note that President Krause's verbatim statement appears to have excluded the various bus companies (Greyhound, Trailways, etc.) who also carried and delivered packages in 1958. Whether this was intentional or merely an oversight is not known.

Another American Shippers' executive, Gerow E. Miles, vice president in charge of ParcelAir sales, made this statement relative to the System about a month prior to President Krause's explanation (Transport 1958):

Shipping costs below those charged by air express, air freight or parcel post have been made possible by the consolidation of air shipments, Mr. Miles said. The shipments, to be carried by scheduled commercial carriers, will be forwarded from distribution points to the customer's door.

In this case "*carried by scheduled commercial carriers ... to the customer's door*" is a revealing arrangement meriting clarification. It sounds like Vice President Miles may have been indirectly crediting the United Parcel Service, and/or the Railway Express Agency and perhaps even the bus package expresses (such as Greyhound and Trailways) with consummating package deliveries for ParcelAir, but apparently not the U.S. parcel post system (i.e., commercial carriers would exclude the government's involvement). This statement seems to contradict Mr. Krause's quotation relative to the predicted utilization of the parcel post system. In any event, the mutual trucking carriers implied in both Miles' and Krause's statements may have been the United Parcel Service and/or the REA's ground transportation network. Plus maybe some unnamed local trucking firms who also may have been used. We do note that the United Parcel Service did not achieve complete nationwide, package delivery service until 1975, however, in 1958 they probably did deliver packages to an estimated 30% to 60% of the country's cities and towns.

The following corroborative delivery report was also published around mid-1958:

Merchants in Albany Ore. who have received shipments from [the] ParcelAir System with the labels showing payment of charges, report delivery was by a private firm and not the post office (Parcel 1958).

This report is interpreted to indicate that the United Parcel Service (or some other private ground-transportation firm) was involved in the end delivery of packages shipped to Albany, Oregon, (home of the reporting *Western Stamp Collector* publication) via the ParcelAir System.

After completing the above insightful analysis to understand the viability of the ParcelAir System's ground operations, we have formulated the following opinions regarding this long extinct enterprise. First, American Shippers and ParcelAir seem to have oversold their new

endeavors as far as their remote terrestrial pickup and delivery intentions and capabilities. They relied heavily on existing delivery organizations to accomplish ground deliveries, all of whom had their own territorial package-delivery restrictions, and whom undoubtedly had to be paid a transport fee by American Shippers. This was an added expense to the ParcelAir System and probably largely funded by a portion of the prepaid shipping fee collected for each package. Also, it is very probable that only the parcel post system of the then-existing delivery organizations had the nationwide capability to reach most of the addressable places in the U.S., but possibly not always within the pronounced three day limit. Second, the meager evidence that now remains, approximately fifty years later, indicates that the ParcelAir System was probably very successful in moving consolidated package shipments between the larger airports in the country. But no evidence has been seen that corroborates they consistently picked-up or delivered packages from/to many remote communities located far from commercial airports. That is not to say that such pickups and deliveries never occurred, but we doubt that they happened with significant regularity. Third, based on the information and speculations just presented, it becomes easier to understand why the ParcelAir System and their parent, American Shippers, Inc., might have ceased operations during 1960. Mainly because the expenses for ParcelAir's package deliveries are suspected to have exceeded, or equaled, their collected transport revenue on many occasions, and very likely too often to allow any essential operating profits to be accrued by American Shippers, Inc.

Business labels

Even though the ParcelAir System touted reduced paperwork because there was no requirement for agents to generate airbills or waybills, they still found the need to provide company labels on their packages to document each parcel's weight as shown in Figures 12 and 13. Historically among air express and delivery companies, the parcel weight value could have been recorded on an air/way bill generated by the company's agent when the



Figure 12. Shipping label used on a parcel consigned for delivery from Chicago.

package was initially consigned for delivery. Evidently, ParcelAir found a definite need to affix parcel-weight record-labels to many (maybe all?) of its received packages.

The parcel-weight labels measure approximately 89 to 93 mm wide by 49 to 51 mm high and are printed in black on orange-rose to pink colored paper. The mint label at the right in Figure 13 exhibits shiny gum on its reverse side and multiples of these labels were left-edge glued into pads. No doubt the other two label types harbored similar characteristics when they were issued. The Figure 12 label was put into use in Chicago's ParcelAir's operations at 5308 Pulaski Road. The two examples in Figure 13 were destined for use from the ParcelAir station at 315 West 36th Street in New York City.

ParcelAir System's advertising and forwarding labels are now very difficult to find and only the version shown in Figure 14 has been seen to date. The "SHIP VIA" words at the top indicates these labels were probably freely distributed to encourage and remind potential and repeat patrons to use the ParcelAir System for their air shipping needs. We certainly believe this label was issued in 1958 or 1959. A list of the five principle distribution airports that are definitely known to have been utilized by ParcelAir—Boston, Chicago, Los Angeles, New York and San Francisco—plus the telephone number of their contemporary ParcelAir office in each of those cities, is printed on each label of this type. The company's silhouetted eagle logo was also printed

Figure 13. Labels that were used on parcels shipped from New York City.

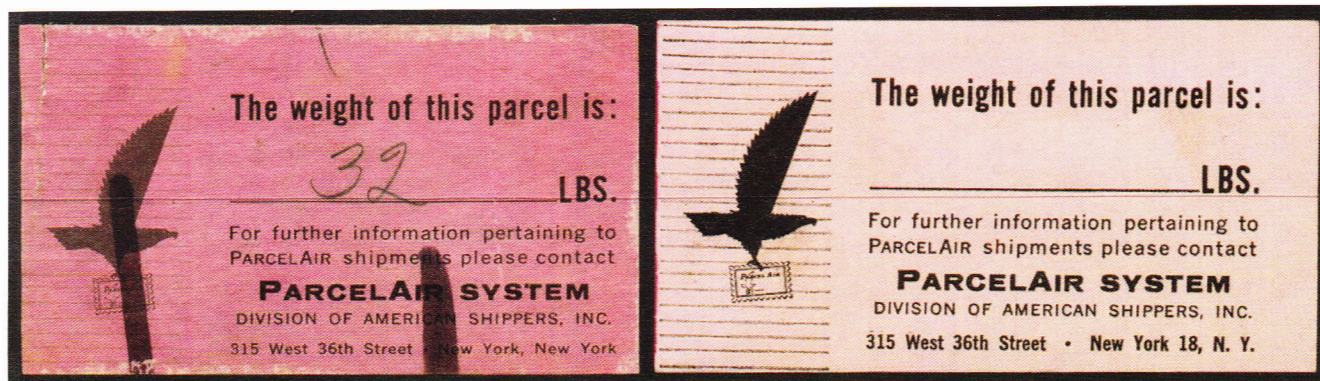


Figure 14.
Advertising label
that lists five
principle Parcel-
Air distribution
cities.



on each label. The label measures 54 mm by 25 mm, is printed in red on white paper, and was pregummed. The original labels were imperforate on all sides and possibly were issued in pads of approximately twenty-five or fifty pieces that were edge glued together along their top or left sides. Surely, additional advertising (or other business) labels were issued by ParcelAir, but no known examples have been found in collector's possession. The author would appreciate color scans or photocopies of any different ParcelAir labels that may be known to the readership.

Probable demise

The precise date for the termination of the ParcelAir System is not known, however, in late 1959 American Shippers Inc., its parent company, was convicted and fined for fifteen Federal Aviation and Uniform Bill of Lading Acts violations. Then in April 1960, American Shippers reportedly had insufficient funds to pay its outstanding transportation bills and the company was taken over by Wings and Wheels, Inc., of Flushing, New York, on April 10. Wings and Wheels subsequently assumed all of American Shippers financial and delivery obligations and made sure that all of American Shippers' undelivered package consignments reached their proper destinations. Although no specific reference to the cessation of the ParcelAir System has been found in print, the dissolution of their parent company should be sufficient and convincing evidence that the ParcelAir System also ended on April 10, 1960, if not earlier.

Two media reports chronicled some of the details regarding American Shipper's downward business spiral and are reproduced below. The first alarming report appeared late in November 1959 (American 1959):

Washington – Civil Aeronautics Board has issued a technical cease and desist order against American Shippers, Inc., following the firm's conviction by a civil court which levied a \$10,500 fine for fifteen separate violations of sections of the Federal Aviation and Uniform Bill of Lading Acts.

The Board's action was in accordance with an offer by American Shippers that the CAB compliance attorneys forward to the U.S. Attorney for the Southern District of New York information on the original CAB charges, and, in the event of a conviction and judgment against the company, issue a cease and desist order in lieu of earlier demands for revocation of American Shippers' operating authority. List submitted by the compliance attorneys covered sixty-two counts, on

which the court found the company guilty of fifteen counts with a fine of \$700 on each.

Violations against American Shippers included charges that the firm:

- Declared lower rates to direct air carriers than the weights recorded in its own shipping documents and used as a basis for billing its own customers.
- Misclassified commodities on direct air carriers' air bills by declaring to the carriers a different description of the commodities involved than that described in its own shipping records and used it as a basis for billing its own customers.
- Offered, charged for and carried out assembly and distribution services not covered by its tariff provisions.
- Charged rates different than those specified in its tariffs covering pick-up and delivery service.
- Transported shipments at rates based on actual rates although higher rates were provided for in its tariffs.
- Offered and furnished free teletype service not covered in its tariff filings.

Some of these cited violations certainly sound like American Shippers ran afoul of the law when carrying out the ground deliveries of the consigned packages under their ParcelAir System, just as speculated earlier by the author. Also, it would seem that American Shippers' paperwork reduction plan that was purportedly implemented by avoiding the generation of waybills and airbills, may have backfired on them and probably contributed to some of their violation convictions.

The decreed technical cease and desist order may have contained a reasonable suspense date sometime in the near future as far as terminating all the ParcelAir shipping activities, but evidently it did not immediately shut down the company such as revocation of their operating authority might have done. American Shippers is on record as paying the \$10,500 assessed fine and this may have bought them additional operating liberties. The subsequent business time allowed American Shippers by the CAB is not exactly known, however, based on the next report, they appear to have struggled along in business for approximately four-and-a-half more months before collapsing under their own debilitating cash-flow problems. The final chapter in the American Shippers survival story appeared in the press on April 11, 1960 (Freight 1960):

One of the largest domestic air freight-forwarding companies in the country, Wings and Wheels, Inc., of Flushing, Queens, yesterday took over control of another concern engaged in the same business, the American Shippers Company of Los Angeles.

Edward L. Richter, president of Wings and Wheels, said the West Coast company had been in "dire financial straits" in recent months. Freight consigned to it had been tied up at stations throughout the country for the last few days because the company was unable to pay its transportation bills, he added.

Wings and Wheels will assume responsibility for the delivery of all packages consigned to American Shippers, Mr. Richter said. He asserted that freight would be released immediately and all charges for delivery of the freight to the airlines would be paid by his company.

American Shippers, which maintains stations in Los Angeles, Boston, Chicago, San Francisco and New York, was founded in 1946 by Louis R. Kurtin, who had served as president. Mr. Kurtin said his company last year had gross shipping sales of \$4,000,000.*

Wings and Wheels, which maintains stations in thirty-seven cities throughout the country, had gross shipping sales in excess of \$3,000,000 last year.

Even though the above reported firm is cited as "American Shippers Company" vice "American Shippers, Inc.," there is no doubt that this article is relevant to the latter company.

There is no indication in the reproduced article that Wings and Wheels paid any money to American Shippers to take over control of it. However, maybe Wings and Wheels acquired some tangible company assets in the transaction, but the information at hand indicates American Shippers predominantly owned unpaid bills and perhaps very little useful business-inventory. It is interesting to note that a smaller business (in terms of annual sales) was obviously solvent enough to come to the rescue of a similar, but larger firm that had the previous year achieved approximately 133% of the rescuer's

*American Shippers, Inc., registered sales in excess of 3.5 million dollars in 1958 per the information in the 1958 article "New Parcel Air Shipping From S. F. Airport Today."

annual business volume. This comparison suggests a strong indication that American Shippers had tried (and certainly failed) to implement what turned out to be an expensive ParcelAir System while Wings and Wheels responsibly avoided participation in such elaborate and costly business practices. It also seems reasonable to conclude that Wings and Wheels did not continue using the ParcelAir System for package deliveries after they promptly fulfilled their assumed obligations from the defaulting American Shippers, Inc., company.

Acknowledgment

My sincere thanks to Nancy Cook, research librarian in the Evans Library at the Florida Institute of Technology in Melbourne, for supplying the *Aviation Week* article.

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ARA 2010 annual convention at BALPEX

The 2010 annual convention of the American Revenue Association will be held in conjunction with BALPEX, September 3–5, 2010, at Marriott's Hunt Valley Inn, 245 Shawan Road, Hunt Valley, Maryland. This will be the seventy-second annual stamp exhibition and bourse by the Baltimore Philatelic Society.

Rooms may be reserved at the special BALPEX rate of \$114 per night at <www.balpex.org/hotels.html> and use the code word "BPXBPXA." The hotel and show site are located near the Shawn Road exit on I-83 (Exit 20). Parking is free; three day admission to the show is \$5.00 with a dollar discount if you print out the BALPEX website page at <www.balpex.org>.

Potential exhibitors are advised that the show is accepting exhibits before the deadline and the frames may all be taken before the July 7 cutoff date. There is a prospectus and application blank printed on the wrapper of this issue of *The American Revenuer* that you can

use. Members outside of the U.S. do not get the mailing wrapper but may download a prospectus at the show website. Click on "Exhibits" on the left-hand side of the page.

In addition to the usual show and society awards there will be a ARA Grand Award, unlimited number of ARA Gold, Silver and Bronze medals and the Lynn Cunliffe Award for the most popular revenue exhibit as voted by ballot of visitors to BALPEX.

The application can also be used for ordering tickets to the Awards Banquet. This \$45 buffet meal consists of pork, carved beef, salmon, drinks and the usual fare.

The ARA will be having a Friday evening dinner. More details will appear in the next issue.

In addition to the ARA, BALPEX will be hosting the annual meeting of the Germany Philatelic Society.

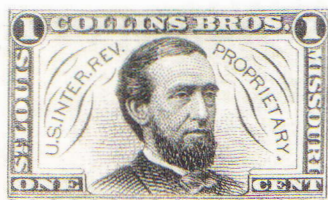


The Collins Bros. conundrum: mystery solved—or is it?

by Paul Weidhaas ARA

Where else but in the revenue philatelic field can major discoveries be made 140 years after the fact? And while doing so, seemingly solving a mystery that has long puzzled the experts - only to reveal another conundrum?

The story begins soon after the Civil War. A St. Louis patent medicine wholesaler going by the name of Collins Bros. decided to get into the retail patent medicine business as well, ordering its own private die medicine stamp in late 1866.



One of the smallest of our match and medicines, this midget one cent issue, measuring only about 25 x 15 mm, depicts a distinguished-looking William H. Collins within its simple framework.

The government contractor, Butler and Carpenter, reportedly printed 1,050 sheets comprised of 220 stamps each, in two printings. The first was in early January 1867, and a second sometime prior to December 1868, as inferred by Henry Holcombe in his write-up about the firm published in 1936, and reprinted as part of his famed *Patent Medicine Tax Stamps* compendium of scores of like articles. This inference was based on the dates given, somewhat obliquely, in the similarly-famous Boston Revenue Book of 1899. This latter reference, while not completely infallible, does state categorically that no stamps were issued from the Collins Bros. plate between December 1868 and September 1872. This statement is unusual, in that few if any of the other entries in this text list such a particular time lapse.

But the plot thickens. Holcombe noted a puzzling discrepancy. He observed that for some reason which was never explained, Joseph Carpenter made another printing, on silk paper, probably in September 1872. What is odd is that over 34,000 stamps on old paper from the earlier printings had been held awaiting an order for years. And stranger still, it seems that this latter printing was never delivered, except for a few sheets sent on as samples. This would explain why the full silk paper Collins Bros. is a scarce issue; indeed, it is remarkable that any survive from such a tiny numbered delivered. When the contract held by Carpenter expired in August 1875, the records indicate that 410 sheets of this issue were turned over to the government, and presumably destroyed at some point when no other order was forthcoming. So here is one part of the mystery: why did the silk paper printing occur? Stamps were not then, nor ever would be, called for.

The second part of the mystery gets closer to the new find (yes, I am getting to that). An experimental silk Collins Bros. stamp has now been found. Experimental silk paper was used from September 1869 to September 1872, smack dab in the middle of the December 1868-September 1872 lapse when supposedly no stamps were printed. Holcombe tried to crack this nut, noting that the Boston Revenue Book states in the write-up for the firm that this stamp was issued on old and silk paper, but lists it only on old and experimental silk papers in the compendium of papers and firms in the back of the book, essentially an appendix. He naturally concluded that this was in error, and the full silk paper was intended in the appendix entry, especially since the stamp had never been reported on experimental silk paper.

We can now attest that at least one experimental silk Collins Bros. stamp exists. This suspected experimental silk stamp was found at a mid west stamp show last year. A 10x loupe revealed what appeared to be a single short blue and single short red fiber on the reverse. It was dutifully submitted to the experts, but the owner was not very hopeful that his suspicions would be confirmed. He had submitted equally strong candidates of other issues in the past, mostly those already known on experimental silk papers, only to learn that the experts pronounced them to be the plain old paper variety. The chance that a totally new issue would be confirmed seemed remote.

But this time was different. APEX certificate 190825 dated February 9, 2010, adjudged it to be a genuine experimental silk stamp. There must be others out there. Admittedly, it does not help knowing that most of them probably do not display a single silk thread, and thus cannot with certainty be properly and positively identified as experimental silk. But such is life in the arcane world of M&Ms.

So the mystery of the lapsed printing remains. We still do not know how this one stamp came about. Is the pointed Boston Revenue Book entry about this supposed forty-five month gap wrong? And if so, why would there be another printing, when unordered sheets were gathering dust in the storeroom? And an unaccounted-for printing at that?

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Reproduction of the J.H. McLean private die proprietary stamp in his company's almanacs

by Robert Hohertz, ARA

In the April 1987 issue of *The American Revenuer* Richard Riley brought our attention to illustrations of private die proprietary stamps in almanacs produced by the companies that used such stamps on their products. In his article he mentioned that Robert Hatcher "noted the existence of such items in almanacs of Jayne, F. Brown, McLean, Thompson, Radway, and Moore, as well as those two companies whose facsimiles have been illustrated." (Those two being Dr. Walker's Vinegar Bitters and R.C. and C.S. Clarke.) Andrew Ferry carried this subject further with several articles covering Clarke, Oliver Crook & Company and H.H. Warner.

In the last couple of months several McLean almanacs from the 1870s were listed on eBay, each including a copy of the McLean private die proprietary stamp. I managed to win two of these.

In the 1871 almanac (Figure 1) the stamp is reproduced boldly on the back. The reproduction measures 32 x 26mm, as opposed to 19 x 23 mm for the stamp design itself (Figure 2). Wording on the almanac (Figure 3) implies that the reproduction appeared on at least one earlier version. "Once more this copy of my U.S. Stamp is inserted, that all may become familiar with its appearance. DON'T TOUCH THE MEDICINES UNLESS YOU CAN SEE THIS STAMP."

The text around the image of the stamp is of interest as well, in that it describes the number of stamps placed on each of the company's products. Holcombe (1979) claimed that, "The only multiple reported is an unused vertical pair on pink paper." The almanac states that two to four were on a number of product packages, though, of course, they may have been placed there singly. However, I own sev-

eral pairs, none of them on pink paper, so I would think they are much more common than Holcombe thought.

The almanac goes on to say:



Figure 1. Front of the 1871 almanac.



Figure 3. A die proof of the McLean stamp.


It is important that we should be particular about the stamps, because we have heard of a few unprincipled dealers, druggists with more cupidity than BRAINS, knowing the unbounded reputation, immense and increasing sale of *Dr. McLean's Strengthening Cordial and Blood Purifier*, they printed on their labels almost similar names, and shape of bottle, containing the cheapest and vilest decoctions, which could only emanate from such avaricious and contemptible creatures. When you hear a DRUGGIST or DEALER say

he has a compound of his own (or an imitation, which he bought cheap), as good as Dr. McLean's Medicines, look at him, and you will see *Penitentiary* written in his countenance. That is his destiny; sooner or later.

Strong stuff.

At some point between 1871 and 1875 the image of the McLean proprietary stamp was moved from the outside back cover of the almanac to the inside of the front cover. It is possible that the Internal Revenue Service had begun to tell companies that it was illegal to publish the images in the interim. If the IRS had not yet been unduly disturbed by the use of stamp images, the text in

Once more the copy of my U. S. Stamp is inserted, that all may become familiar with its appearance. Don't TOUCH THE MEDICINES UNLESS YOU CAN SEE THIS STAMP.

1 on each 25 cents bottle of McLean's Volcanic Oil Liniment.		4 on each bottle of McLean's Strengthening Cordial.
2 on each 50 cents bottle of McLean's Volcanic Oil Liniment.		4 on each bottle of McLean's Chondine Sugar Pills for Ague.
4 on each \$1.00 bottle of McLean's Volcanic Oil Liniment.		1 on each box of McLean's Universal Pills.
		1 on each bottle of McLean's Candy Vermifuge.

It is important that we should be particular about the stamps, because we have heard of a few unprincipled dealers, druggists with more cupidity than BRAINS, knowing the unbounded reputation, immense and increasing sale of

Dr. McLean's Strengthening Cordial and Blood Purifier,
they printed on their labels almost similar names, and shape of bottle, containing the cheapest and vilest decoctions, which could only emanate from such avaricious and contemptible creatures. When you hear a DRUGGIST or DEALER say he has a compound of his own (or an imitation, which he bought cheap), as good as Dr. McLean's Medicines, look at him, and you will see *Penitentiary* written in his countenance. That is his destiny; sooner or later.

LET THEM BEWARE!

Dr. McLean's Medicines can now be obtained in every respectable drugstore in the United States and in some of the large cities in England, France and Germany.

DR. J. H. McLEAN, SOLE PROPRIETOR.
Principal Depot, No. 314 Chestnut Street, St. Louis, Mo.

Figure 3. Image of the McLean proprietary stamp on the back cover of the 1871 almanac.

BRITTON A. HILL, Counsel for Defendant.

BEWARE OF COUNTERFEITERS.

I have in former years cautioned the public against mean, contemptible parties, trying to imitate my Medicines, and to make it certain, the U. S. Government has prepared for me a special Stamp, which will be found on all my Medicines. I herewith print a facsimile, and say again: Do not take any medicines, unless they have my Private Government Seal on, like the one herewith printed.

Dr. J. H. McLEAN,
No. 314 Chestnut Street, ST. LOUIS, MO.

Figure 5. Image of the McLean proprietary stamp on the inside of the front cover of the 1875 almanac.

the 1875 almanac would probably have caused them to be. It reads:

BEWARE OF COUNTERFEITERS. I have in former years cautioned the public against mean, contemptible parties, trying to imitate my Medicines, and to make certain, the U.S. Government has prepared

DR. J. H. McLEAN'S

1875

FAMILY ALMANAC

DR. J. H. McLEAN'S
Volcanic Oil Liniment
FOR MAN AND BEAST.

DR. J. H. McLEAN'S
CHONDINE SUGAR PILLS
CURE FEVER & AGUE.

DR. J. H. McLEAN'S
UNIVERSAL PILLS.

DR. J. H. McLEAN'S
CANDY VERMIFUGE
KILLS WORMS.

DR. J. H. McLEAN'S
STRENGTHENING CORDIAL
AND
Blood Purifier.

DR. J. H. McLEAN,
SOLE PROPRIETOR OF
Dr. J. H. McLean's Family Medicines.
Principal Depot, No. 314 Chestnut Street, St. Louis, Mo.

Figure 4. Front of the 1875 almanac.

for me a special Stamp, which will be found on all my Medicines. I herewith print a facsimile, and say again: Do not take any medicines, unless they have my Private Government Seal on, like the one herewith printed.

Private Government Seal, indeed!

If anyone in government noticed the McLean description, it likely caused problems for everyone.

Fellow member Richard Scheaff submitted the stamped document shown here. Rather unusual in nature it is a deed for a church pew in the "First Congregational Parish, in the town of Woburn." Other than it is unusual nothing else was known about it.

Thanks to Google and the Internet we have been able to discover a little more about this deed. Google maps finds only one Woburn, that being in Massachusetts. The Wikipedia states that the "First Congregational Church in Woburn is an historic Congregational church at 322 Main Street in Woburn, Massachusetts. The church was built in 1860 and added to the National Register of Historic Places in 1992." That construction date fits nicely with the 1864 date on the deed.

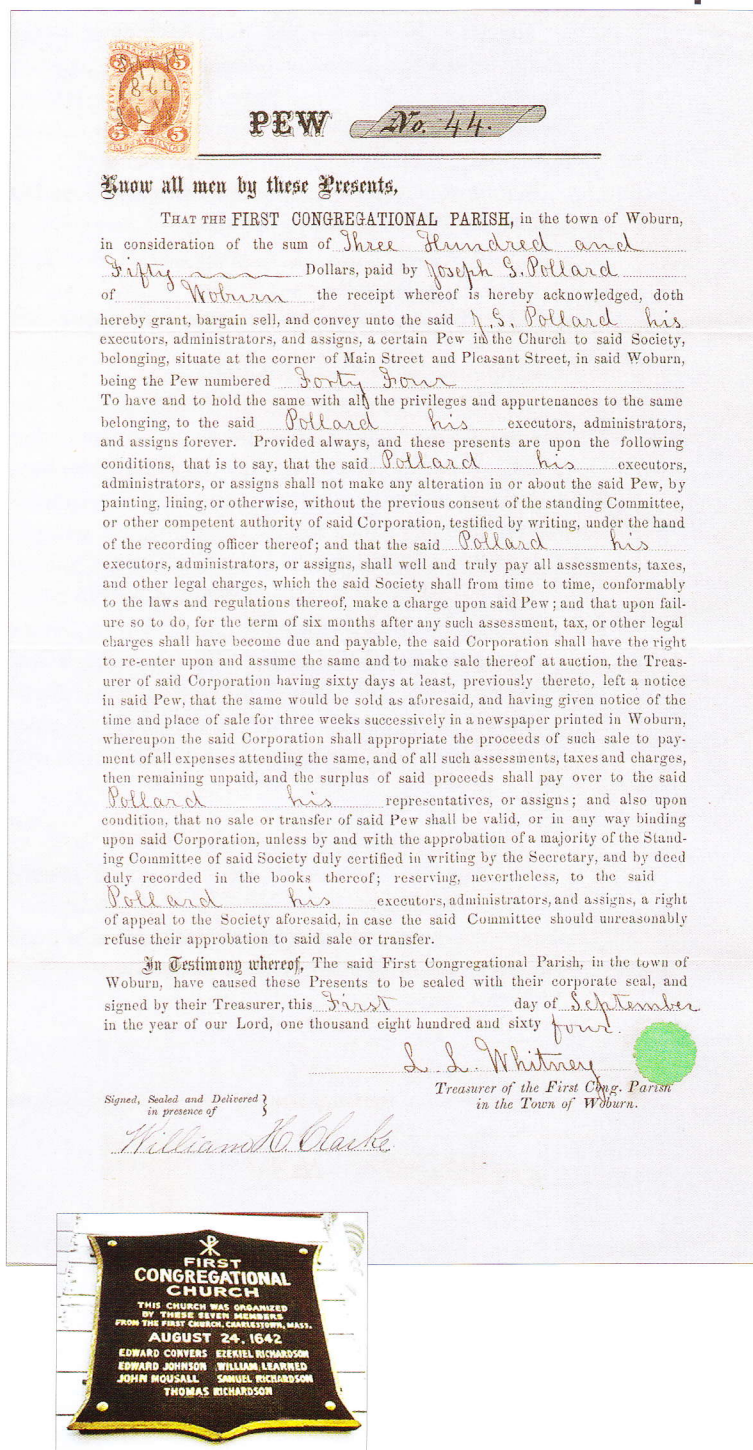
Further searches on the Internet have provided us with a pictures of the church and of a plaque on the church. The plaque also indicates that the church was organized on August 24, 1642.



References

- Holcombe, H.W. 1979. James Henry McLean. In: *Patent Medicine Tax Stamps*. Lawrence, MA: Quarterman Publications, Inc., 349.
- Riley, R.F. 1987. Another Type of Private Die Medicine Facsimile. *The American Revenuer* April; 41: 66-68.

Deed for church pew



Recent periodicals

State Revenue News—1st Quarter 2010

The first quarter issue of *State Revenue News* for 2010 features "Nebraska Real Estate Transfer Tax Update" by Ed Kettenbrink and Kenneth Pruess. The authors look at several essays for stamps and meter impressions prepared for the tax enacted in 1968. Currently different counties use a variety of handstamps with blanks to be filled in by hand, some are illustrated.

The issue also contains the usual wide range of tax stamps including amusement, boating, tobacco, cigarette vending, eggs, feed, fish and game, fruit, liquor, lottery, oleomargarine, seed and stock transfer. Stamps from at least twenty-three issuing authorities are included.

State Revenue Society's Auction 46 is also included in this issue. The sale consists of 345 lots of state revenue stamps from most states. Many of the lots are illustrated in color. Only State Revenue Society members are allowed to bid, there is no buyer's premium but there is a

charge for postage, handling and insurance.

There is notice that much of the SRS library has been housed at the American Philatelic Research Library in Bellefonte, Pennsylvania. A listing of books and periodicals available through the APRL is included with this issue of the SRN. SRS members need not be a member of the American Philatelic Society to borrow these materials but it is necessary for one to identify themselves as an SRS member. SRS librarian Peter Martin still retains the society's archives which can be borrowed through him.

The *State Revenue News* is published quarterly by the State Revenue Society for its members. A subscription is included with membership. For information about the society and membership contact the SRS secretary Kent Gray at Box 66743, Albuquerque, NM 87193 or Scott Troutman at Box 421, Duncansville, PA 16635-0421. Information is also available at the society's web site [HTTP://STATEREVENUE.ORG](http://STATEREVENUE.ORG).

The Revenue Journal—March 2010

On the opening pages of the March issue of *The Revenue Journal*, editor Clive Akerman comments that twenty years have passed since the founding of the Revenue Society ("of Great Britain" tag after the society's and the journal's names was dropped several years ago). That twenty years includes eighty issues of the journal comprising 2,600 pages, articles mentioning 186 countries and 180 authors. This is documented in this issue's supplement *Cumulative Index, Volumes I-XX Whole numbers 1-80, 1990-2010, Library List and Books Reviewed*. Congratulations to the editor are in order for the twenty years, eighty issues and 2,600 pages; well done Clive!

The Check Collector—January-March 2010

The American Society of Check Collectors' journal *The Check Collector*, never fails to also delight revenue stamp collectors. After all, the long-time editor is none other than ARA President Robert Hohertz.

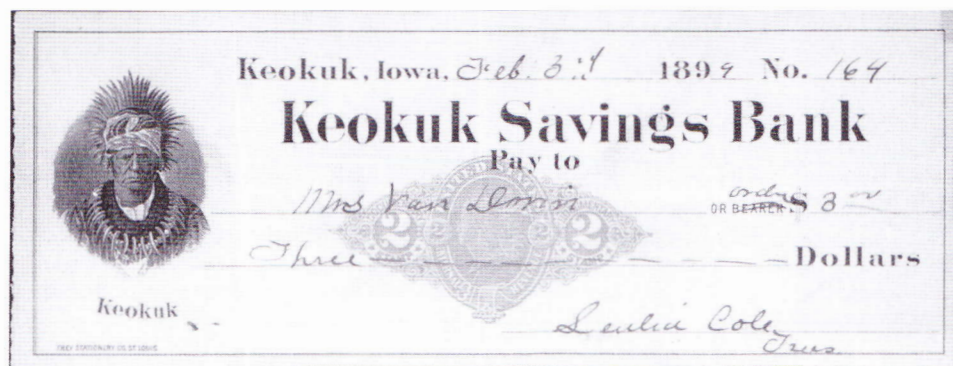
In this issue we are treated to an additional five pages

Elsewhere in this issue we are treated to an overview of "Mexican Revenue Stamps" by Marcus Winter; How to Tax a Ship" by Joe Ross; Notes on New Zealand Revenues" by G. I. Robertson; and the usual "Notes & Queries" which seems to grow in length and interest as time passes.

The Revenue Journal is published quarterly by the Revenue Society. For membership information contact Andrew McClellan, 9 Orchard Road, Bromley BR1 2PR, United Kingdom SECRETARY@REVENUESOCIETY.ORG.UK (include "revenues" in the subject line to avoid spam filters). Annual dues, which includes a subscription to the journal, is £15 within the United Kingdom and £20 elsewhere.

of "Nevada Revenue-Stamped Checks, Drafts and Certificates of Deposit—1862 to 1902" by David McHugh. Paul Nelson shows a number of "Norwegian Notes and Bills of Exchange," all of which are stamped. Bob Hohertz discusses "American Indian Vignettes in the 19th Century" by illustrating a number of stamped checks.

The *Check Collector* is published quarterly by the American Society of Check Collectors, Inc. For information about the society and membership, contact the Secretary, Lyman Hensley, 473 East Elm, Sycamore IL 60178-1934 or by email at ILRNO2@NETZERO.COM. Information can also be obtained from the society's web page [HTTP://ASCCINFO.COM](http://ASCCINFO.COM).



The American Revenue Association

President's Letter

Dues notices were sent out about a month ago. The notice is on the back of the letter, if anyone has not yet discovered it. For just a moment there I expected to see a separate piece of paper, but combining the documents was a good step in conserving resources.

Our next step will be to examine ARA finances to determine whether our dues level is appropriate. Like many other special interest groups, declining membership in the ARA means that the cost of maintaining membership services must be spread over fewer people. We will take a look at how this is playing out in May or June and report the result back to you.

A note to the philatelic exhibitors among us: it is not too early to apply to BALPEX. The show commit-

tee notes that applications from members of convening societies will be favored, but I wouldn't count on this helping with last-minute entries.

On July 14-15, 2010, ARA Past President and current Board member Ron Leshner will present a seminar "Collecting Revenues" at the Crystal Community Center, Crystal, Minnesota, just before the Minnesota Stamp Expo. From the APS prospectus, "The course is intended for the beginning collector of revenues, but there will be enough depth in the topics that collectors with some experience will learn something new." This seminar should be well worth attending to gain access to the practical wisdom and unique insights that Ron will surely provide.

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.

BEARD, TIMOTHY 7056. 2921 Virginia Ave S, St Louis Park MN 55426. Proposed by: Eric Jackson 1563. US-Non-Scott Listed, US-Scott Listed, US-State, US-Taxpays.

BUTLER, THOMAS F 7057. 1878 Indian Hills Cir, Fort Collins CO 80525. United States US-Financial Documents, US-Special Tax Stamps.

LACKEMACHER, KARL T 7058. US-1,2,3 Issues.

PRINTZ, SCOTT 7055. 2085 Fairmount, Ave, # 2, St Paul MN 55105. Proposed by: Martin Richardson 1507. Seals, United States, Worldwide.

Re-Instated

ANN ELIZABETH ADAMS 5531. 330½ W Clinton St, Napoleon OH 43545.

Deceased

4970 IBER, DR PETER K
6968 MERLIS, SIDNEY

Resignations

0081 ANDERSON, DONALD
2453 BAREFOOT, JOHN
4846 BENTO, PAUL
3127 HERMAN, LYLE E
3756 LEMMON, WILLIAM R

3987 MCDONALD, DOUGLAS B
3180 MCDONALD, WILLIAM T
5149 MILLER, JOHN C
3867 SENGAR, NARENDRA S
4531 SHARP, THOMAS S
1900 SHIVELY JR, FRANK L M.D.
6953 SHOEMAKER, ROBERT
1426 SHUMSKY, ALLISON D
5523 SNYDER, DAVID L
6841 TURNER, SARA M

Address changes

COHEN, ALAN E 6816. PO Box 929, New York NY 10025-0929.

COUCH, SCOTT A 5417. 4120 NW 79th St, # 12, Kansas City MO 64151.

HEBERT, RICHARD S 6967. PO Box 209, Lynn Haven FL 32444-0209.

HUNT, JAMES H 5611. 1306 Salterton Ct, Raleigh NC 27608-1944.

KOEPCKE, KURT 4822. 1054 Capra Way, Fallbrook CA 92028.

MALMGREN, RICHARD 4774. 4366 Aukai Ave, Honolulu HI 96816.

NELLES, HOWARD 2375. 3017 N Bremen St, Milwaukee WI 53212-2207.

TITLEY, ANDREW 7038. 327 Dennis St, Oceanside NY 11572.

VAN DER VLIET, O.C.G. 5798. Slotlaan 117, Doetinchem 7006HC Netherlands.

WARE, ROY C 873. 328 Wickley Way, Woodstock GA 30188.

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NEW ZEALAND POSTAL NOTES 1886-1986, priced catalog, full color, with details of all NZ Postal Note issues, and information on British Postal Orders overprinted for NZ, 130 pages, perfect bound, \$49 postpaid in USA, \$59 postpaid to other countries, paypal or check, to Jack Harwood, 3241 Ringwood Mdws, Sarasota FL 34235-7005, jharwood2@comcast.net *1970*

Austrian Empire Revenue Stamps Album Pages. Highly specialized! The album page cover 1854-1918 revenue stamps, regular revenue issues, advertisement tax stamps calendar tax stamps, and stock transfer stamps, plus all the paper varieties and many additional pages for color variations and perforation varieties. There are a total of 339 pages with a title page. Price is \$171.00 plus \$15.00 shipping. John La Porta, Custom Impressions, PO Box 98, Orland Park, IL 60462-0098. *1971*

"Revenue Census" of R102s and RB8-10s. Seeking collectors with these items to upload to census. More information and adding items to the census can be found at www.TitleyCollection.com/census. All assistance would be most appreciated! Andrew Titley, 327 Dennis Street, Oceanside, NY 11572 or email <andrew.titley33@gmail.com>. *1972*

Custom printed album for BEER stamps, on 65 lb heavy white card stock, unpunched, designed to fit into 3 hole vinyl sleeve from Avery or Dennison. Modeled after Priester with Priester designations for all major catalogue numbers, and many subtypes. Contains image of first stamp in most series. Priced to sell at \$85.00 plus \$4.00 P & H, prepaid. Order from David Sohn, 1607 Boathouse Circle, Sarasota, FL 34231 *1973*

Wanted: Puerto Rico Rectified Spirits revenue stamps, Scott RE1, RE2, RE5, RE7 to RE17, RE25, RE29a and provisionals used; RE22, RE23, RE27, RE28, RE42, RE45 and RE48 mint VF without straight edges. Gregg Greenwald, 2401 Bluebird Ct., Marshfield, WI 54449. Send scans to bluebird@tznet.com *1974*

Wanted for exhibit, Great Britain £5, orange, telegraph stamp used in Ireland. Stanley Gibbons Great Britain catalog type L41 issued march 1877. David Brenna, PO Box 704, Bernardsville, NJ 07924. *1975*

Hungarian Revenues on Documents for Sale: 46 Different items. "Requests for License", "Permit to Open shop", etc. Varying conditions. Mostly

50kr stamps, but some 15kr to 1or 2 Fl. 1880s 90s era. \$1 each plus postage. Will send on approval. References. Thank you. dib enterprises, box 18032, cleveland, ohio 44118. *1976*

Indian State Revenues from A-Z. 1000s with your choice at 2-3.00 each (some better are slightly higher). Also worldwide revenue singles & collections, documents, etc. Gordon Brooks, PO Box 100, Station N.D.G., Montreal, Quebec, Canada H7A 3P4. Phone 514-722-3077.

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. *1978*

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 W. Sunridge Drive, Tucson AZ 85704. *1979*

The American Revenuer back issues available. Most issues since 1977 (a few earlier) are available for \$2.00 each plus shipping (\$3 for 1 issue, \$2 for 2 issues, \$1 for 3 issues, 4 or more issues postpaid). Write Editor, The American Revenuer, Rockford, Iowa 50468-0056. *1980*

Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869 by W. V. Combs has been published by the ARA. 240 pages in hard covers, this book is the final in a series on the embossed revenues of the United States and is sure to become the reference on the subject for at least the next century. 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. *1981*

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. *1982*

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