

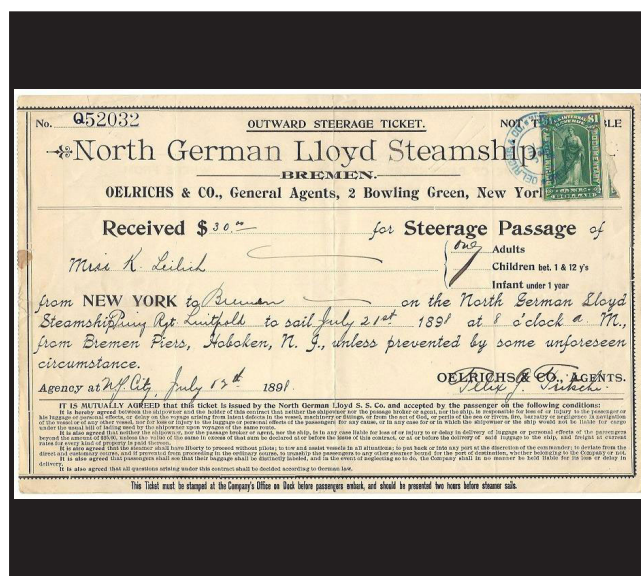


The American Revenuer

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Stamped ocean passage tickets of the Spanish-American War era have now been recorded for all three tax rates: \$1, \$3 and \$5. More inside, page 74.



JOURNAL OF THE AMERICAN REVENUE ASSOCIATION

THIRD QUARTER 2013

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Whole Number 591

Illustrated below is the first page of the FIP (Fédération Internationale de Philatélie) Revenue Commission Newsletter #3, 19 pages full of news and information on developments in the field of revenue collecting, with scarcely a mention of the U.S, an eye-opening document for us “provincials.” The full newsletter is online at:

http://www.fip-revenue.org/FIP_RevenueCommissionNewsletter-3.pdf

FIP REVENUE COMMISSION Newsletter #3

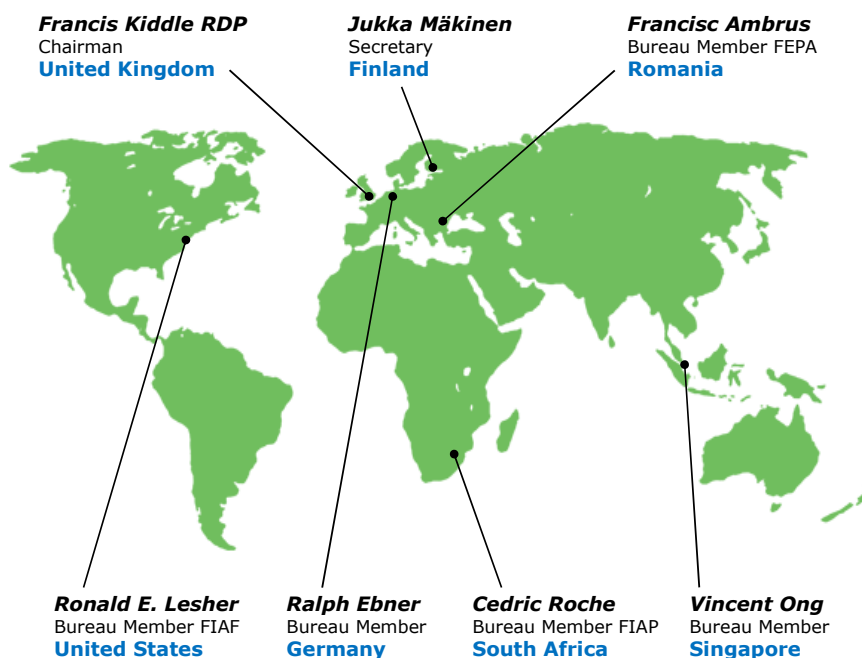


FIP REVENUE COMMISSION SEMINAR IN MELBOURNE

All revenue collectors and exhibitors are invited to attend the FIP Revenue Commission Seminar to be held at AUSTRALIA 2013, 10.15 to 12.00 pm Tuesday 14 May 2013 in Meeting Room 2 of the Royal Exhibition Building, Melbourne, Australia

FIP REVENUE COMMISSION BUREAU MEMBERS 2012-2016

(See more on pages 4-5)



The American Revenue Association
Meeting the needs of the fiscal philatelist for over 50 years
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Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for the Fourth Quarter 2013 issue: November 2013.

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Passage Tickets I: U.S. Spanish-American War Era

By Frank Sente

[Reproduced here in chronological order (and sometimes slightly embellished) are nine blogs by Frank Sente on stamped passage tickets of 1898–1902, on the website “1898 Revenues” (<http://www.1898revenues.blogspot.com/>), by kind permission of publisher John Langlois.]

1. Ocean Passage Ticket

Steerage
embarkation
ticket for the
S/S “Pennland,”
Philadelphia
to Bremen via
Liverpool,
March 4, 1900.

This Ticket must be stamped by the Company's Officers at Pier before Passenger embarks, and should be presented two hours before Steamer sails.

S. 41245
O. T. 11

Manifest No. 11

AMERICAN LINE,
IN. CO.
MAR 4 - 1900

PHILADELPHIA
QUEENSTOWN
LIVERPOOL

STEERAGE OUTWARD OCEAN TICKET

Agency at Philadelphia, Feb. 24, 1900

Received Twenty Seven Dollars for

STEERAGE passage of One Adults, Children, and Infants, from

PHILADELPHIA TO LIVERPOOL, BREMEN

In the Steamship Pennland, sailing March 3, 1900, at 10:30 A.M.

from American Line Pier, foot of Washington Ave., Philadelphia, (unless prevented by some unforeseen circumstance.)

NOTICE TO PASSENGERS.

1.—This Certificate is not transferable. If it be lost, the company does not undertake to return any of the Passage-money.

2.—Ten Cubic Feet of Baggage is allowed to each Adult Passenger free of charge on the Transatlantic Steamer.

3.—Passengers are supplied with a liberal allowance of food, properly cooked and served up three times a day, and with bedding, and eating and drinking utensils.

4.—All Passengers over Twelve years of age pay Full Fare; Children between One and Twelve, Half Fare. If any attempt is made to deceive the shipowner in the age of Children, the proper fare will be collected, whether detected at the time of embarkation, or subsequently.

It is a condition upon which this ticket is granted and is mutually agreed for the consideration aforesaid that:—

1.—[a] The Steamer has leave to sail or enter any port with or without pilot, and, although deviating from the voyage, to save and assist vessels in all situations or to be towed and to put back or into any port for any purpose at the discretion of the Master.

[b] If prevented by any cause from proceeding in the ordinary course to forward the holder of this ticket by any other vessel whether belonging to the same Shipowner or not, and whether bound to the original port of destination or not, the Shipowner in the latter case paying any passenger's railway or steamboat fare or like expense to the point of destination.

[c] The Shipowner and the Passage Broker or Agent are not under any circumstances liable for loss, death, injury or delay to the Passenger or his Baggage arising from the Act of God, the Public Enemies, Fire, Robbers, Thieves of whatever kind whether on board the Steamer or not, Pirats of the Bank, Rivers, or Navigation, Accidents to or of Machinery, Engines, or Steam, Collision, Strikes, Arrest or Restraint of Princes, Courts of Law, Rules or People, or from any act, neglect, or default of the Shipowner's servants, whether on board the steamer or not, or on board any other vessel belonging to the Shipowner, either in matters aforesaid or otherwise howsoever. Neither the Shipowner, nor the Passage Broker or Agent, is under any circumstances, or for any cause whatever or howsoever arising, liable, in an amount exceeding £5 or its equivalent, for death, injury, or delay of or to any passenger carried under this ticket. The Shipowner will use all reasonable means to send the Steamer to sea in a seaworthy state and well found, but does not warrant for seaworthiness.

[d] The Shipowner, and the Passage Broker or Agent shall not, under any circumstances, be liable for any loss or delay of or injury to passengers' baggage carried under this ticket, beyond the sum of £5 or its equivalent, at which such baggage is hereby valued, unless a Bill of Lading be given.

All questions arising hereunder are to be settled according to English Law with reference to which this contract is made.

INTERNATIONAL NAVIGATION COMPANY.

For *Amosk. Hornum*

Reclamieren Sie Ihr Gepäck vor Einschiffung. Claim your Baggage before going on Board. Reklameret deres Baggage for De gaar ombord.

The Spanish-American War era stamp tax on passenger tickets by any vessel from a port in the United States to a foreign port was:

\$1 for ticket price up to \$30
\$3 for price above \$30 to \$60
\$5 for price above \$60.

Here a \$1 Commerce issue pays the proper tax for a \$27 embarkation steerage ticket to Bremen via Liverpool aboard the American Line steamer *Pennland*. The endorsement penned at left in red reads, “not good only [unless] Government Stamp attached by Company.”

The American Line was a subsidiary of the International Navigation Co., as made clear by the wording of the form itself; by the cancel "I. N. CO. MAR 4 - 1900 PHILA." which barely ties the stamp; and by the oval datestamp "AMERICAN LINE/INTERNATIONAL NAVIGATION CO./BELGIAN STEAMSHIP/PENNLAND." The Belgian flag was one of convenience.

Originally christened the *Algeria* when first launched in 1870 by the Cunard Line, the ship was renamed *Pennland* when purchased by the Red Star Line in 1881. It was chartered by the American Line in 1895. This so-called emigrant ship was near the end of its service when this ticket was purchased in 1900, as it was scrapped in 1903. The website Norway Heritage furnishes an image of the ship, a brief history, and a partial record of voyages (http://www.norwayheritage.com/p_ship.asp?sh=alger). Its design was remarkably similar to that of the ship depicted in the ticket's vignette. That choice of illustration seems curious; as evidenced by the *Pennland* itself, a mere three

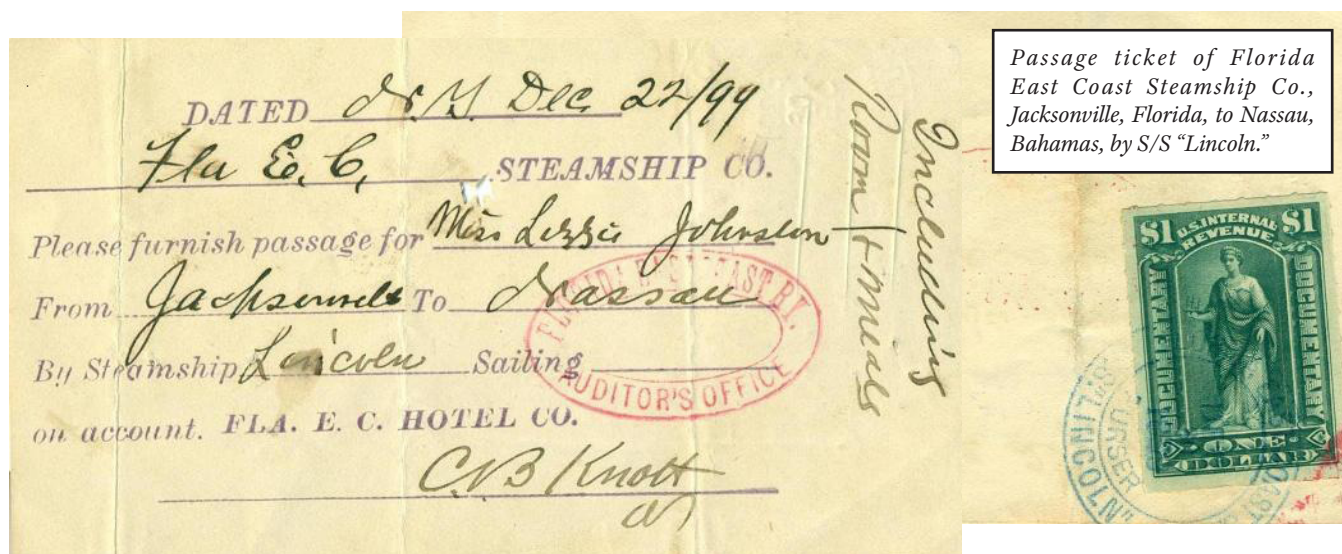


The "Pennland" in an earlier incarnation as the Cunarder "Algeria," circa 1875.

years from the scrap heap, the combination of steam and sails shown was outmoded by 1900, employed mostly on older, slower ships built in the 1870s providing cheap transport. Perhaps this was a case of commendable honesty; American Line emigrant ships, as again evidenced by the *Pennland*, did include such vessels. More likely, though, this was simply the only steamship vignette the printer had on hand!

Can anyone offer an example of a \$3 or a \$5 ticket?

2. Another Ocean Passage Ticket



My prior blog about an ocean passage ticket brought these scans from J. W. Palmer of a ticket from the then-fledgling Florida East Coast Steamship Company.

Tens of thousands of embarkation tickets, and maybe many more, likely were written for ocean passage from major Northern ports like Boston, Philadelphia, and New York during the Spanish American War taxation period, but there could not have been many written for travel via the Florida East Coast Steamship Company. The company, founded by Henry Flagler, who almost

single-handedly spearheaded the development of Florida's East Coast during the 1880s and 1890s, didn't initiate service until 1896 and Florida was just beginning to become developed at that time.

Actually examples of ANY tax-stamped documents from Florida are hard to find, let alone such an unusual usage as an ocean passage ticket. Thanks, J. W., for sharing yours! This one and the one I put up last week are the only two I've ever seen. Can anyone report another example of a taxed ocean passage ticket?

The front of the ticket is datelined N.(ew) Y.(ork) December 22, 1899. Its cost is not mentioned but the \$1 stamp on the back indicates it was less than \$30. The ticket was written "on account" of the Florida East Coast Hotel Company so presumably Miss Lizzie Johnston also was staying in one of Henry Flagler hotels and the ticket price was added to her room bill. Note the ms. notation "Including Room and meals."

The stamp is cancelled by a double ring datestamp with FLORIDA EAST COAST [S.S. CO.] S.S. "LINCOLN" enclosing DEC 30 1899 PURSER, presumably the date of travel aboard the steamer Lincoln. Perhaps Miss Lizzie celebrated the beginning of 1900 in the Bahamas.

The red oval Florida East Coast Ry. auditor's cancel on the front is undated.

3. Ocean Passage Tickets Revisited: Oelrichs & Co., New York

No. **Q52032** **OUTWARD STEERAGE TICKET.** NOT T **BLE**

North German Lloyd Steamship
BREMEN.

OELRICHS & CO., General Agents, 2 Bowling Green, New York

Received \$ 30.⁰⁰ for Steerage Passage of
Miss K. Leilich **one** Adults
Children bet. 1 & 12 y's
Infant under 1 year

from NEW YORK to Bremen on the North German Lloyd Steamship Rgt. Luitpold to sail July 21st 189⁹ at 8 o'clock a. M., from Bremen Piers, Hoboken, N. J., unless prevented by some unforeseen circumstance.

Agency at N.Y. City, July 13th 189⁹. **OELRICHS & CO., AGENTS.**
Elmer J. Luitpold

IT IS MUTUALLY AGREED that this ticket is issued by the North German Lloyd S. S. Co. and accepted by the passenger on the following conditions:
It is hereby agreed between the shipowner and the holder of this contract that neither the shipowner nor the passage broker or agent, nor the ship, is responsible for loss of or injury to the passenger or his luggage or personal effects, or delay on the voyage arising from latent defects in the vessel, machinery or fittings, or from the act of God, or perils of the sea or rivers, fire, larceny or negligence in navigation of the vessel or of any other vessel, nor for loss or injury to the luggage or personal effects of the passenger, for any cause, or in any case for or in which the shipowner or the ship would not be liable for cargo under the usual bill of lading used by the shipowner upon voyages of the same route.
It is also agreed that neither the shipowner, nor the passage broker or agent, nor the ship, is in any case liable for loss of or injury to or delay in delivery of luggage or personal effects of the passengers beyond the amount of \$25.00, unless the value of the same in excess of that sum be declared at or before the delivery of said luggage to the ship, and freight at current rates for every kind of property is paid thereon.
It is also agreed that the steamer shall have liberty to proceed without pilots; to tow and assist vessels in all situations; to put back or into any port at the discretion of the commander; to deviate from the direct and customary course, and if prevented from proceeding in the ordinary course, to tranship the passengers to any other steamer bound for the port of destination, whether belonging to the Company or not.
It is also agreed that passengers shall see that their baggage shall be distinctly labeled, and in the event of neglecting so to do, the Company shall in no manner be held liable for its loss or delay in delivery.
It is also agreed that all questions arising under this contract shall be decided according to German law.

This Ticket must be stamped at the Company's Office on Dock before passengers embark, and should be presented two hours before steamer sails.

*Outward
Steerage Ticket,
North German
Lloyd Steamship
Co., Oelrichs &
Co., Agents,
for the S/S
"Luitpold,"
New York to
Bremen, July 21,
1898.*

Bob Patetta answered the call in our prior posts by sending scans of four more examples of ocean passage tickets, tripling the number reported to six. Today we review a ticket for the S/S *Luitpold* of the North German Lloyd Steamship Co. Some considered the North German Lloyd line to be the most luxurious of all the ocean lines at the time, although steerage travel on any liner wasn't exactly the finest way to travel.

The ticket was sold by Oelrichs & Co. of New York to a Miss K. Leilich for \$30, the tax for which was \$1, properly paid here by an R173 Commerce issue documentary, cancelled OELRICHS & CO./JUL/21/1898/* BREMEN PIER, HOBOKEN. *

Oelrichs & Co. was a respected firm and the Oelrichs family was active in the New York social scene. In 1898 the firm celebrated its 100th Anniversary by publishing a 116 page history tracing its beginnings to a firm established in New York by Caspar Meier in 1798. In 1898 the firm was conveniently located at 2 Bowling Green on the first floor of the same building that housed the German Consulate.

We'll review Bob's other tickets in upcoming posts. They too are all taxed \$1, so we're still looking for tickets bearing the higher \$3 and \$5 rates. Can anyone else show us examples?

4. Two More Florida East Coast Steamship Company Passage Tickets

To date we've viewed a ticket from Philadelphia to Bremen via the American Line S/S *Pennland*; a ticket sent to us by J. W. Palmer for a trip from Jacksonville, Florida, to Nassau, Bahamas, via the Florida East Coast Steamship Co. steamer *Lincoln*; and a ticket from New York to Bremen via the North German Lloyd Steamship Company steamer *Luitpold*, one of four tickets sent to us by Bob Patetta.

Two of Bob's four tickets, like J. W. Palmer's submission, are from the Florida East Coast Steamship Company. In fact they are both datelined: NY Dec 22/99, exactly like Palmer's ticket!

Patetta's tickets are nearly identical so we only are showing the one for Thomas Charleston. The other ticket was for Miss Agnes Munroe, who along with Miss Lizzie Johnston (Palmer's ticket) must have been traveling together with Mr. Charleston.



Bob tells me that he purchased these two tickets separately from different sources and Palmer's ticket came from a third source, so who knows how long they have been separated. It's nice to unite the three again, but that begs the question of how many others might have been on this NewYear's gambol

to the Bahamas, and how many other tickets may still survive in philatelic hands?

We're still looking for more ocean passage tickets, especially showing the higher tax rates of \$3 and \$5. If you have one please send a scan and details to 1898revenues@gmail.com

5. Another Florida Passage Ticket: the Plant Steamship Company

From Bob Patetta come scans of another ocean passenger ticket, this time of the Plant Steamship Line, for a voyage from Key West, Florida, to Havana, Cuba, on the S.S. *Mascotte*, by one Felipe Valdez, September 30, 1898. The reverse bears a \$1 Commerce documentary (R173) tied by an illegible cancel dated SEP/30/1898.

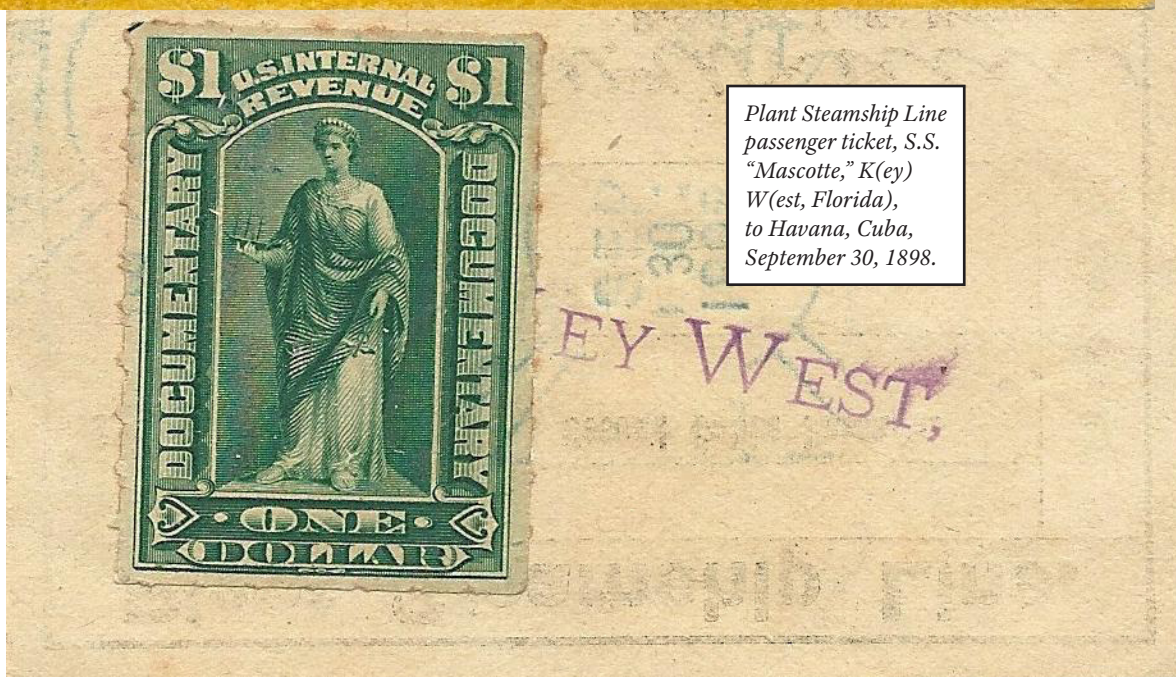
The Plant Steamship Company, headquartered in Tampa on Florida's west coast, actually predated the Florida East Coast Steamship Co., whose tickets we've reviewed in prior blogs. The Plant Steamship Co. was running trips from Tampa to Key West and Havana by 1887. The two companies eventually would merge to become The Peninsular and Occidental Steamship Company.

The Company was founded by Henry Plant, who resurrected several Southern transportation companies from the ashes of the Civil War and later turned his attention to the development of Florida, at first in Tampa and then in Key West.

Actually Henry Plant's development of rail lines into Tampa as well as his docks there led the US Army to choose Tampa as an embarkation point for the invasion of Cuba by the Cuban Expeditionary Force in late June 1898. Cuba was in American hands in a matter of weeks and presumably it didn't take long for the Plant Steamship Co. to resume regular service to Cuba.

Thanks go to Bob for providing this ticket and several others included in our blogs.

<h1>Plant Steamship Line.</h1>	
Form S. T.	STEAMER <u>S. S. MASQUEL 1002</u> One Continuous Second Cabin Passage. Mr. <u>Felipe Valdez</u> From <u>W.H.</u> To <u>Havana</u> <u>9/30/98</u> Room _____ Berth _____ <div style="text-align: right;"> <u>B. W. Wrenn</u> Passenger Traffic Manager. </div>



6. \$3 and \$5 Ocean Passage Tickets?

So far we've documented six tickets with on-document usages of the \$1 Commerce Documentary paying the tax on a ticket costing up to \$30. But no full on-document usages of the \$3 and \$5 Commerce issues paying for higher priced tickets have yet surfaced. We're confident some eventually will surface as there is ample evidence of usage of those rates.

Consider first the on-piece use of a \$5 Commerce shown at left on the following page, cancelled W. H. EAVES/TICKET AGENT./JUN/9/1900/201 WASHINGTON ST./BOSTON. It clearly must have been clipped from a ticket sold by Eaves, whose listing in the 1900 travel guide, *Going Abroad: Some Advice*, by Robert Luce, reads as follows:



\$5 Commerce used on ocean passenger tickets sold by Boston ticket agent W. H. Eaves; Atlantic Transport Line, New York; and Oelrichs & Co., New York.



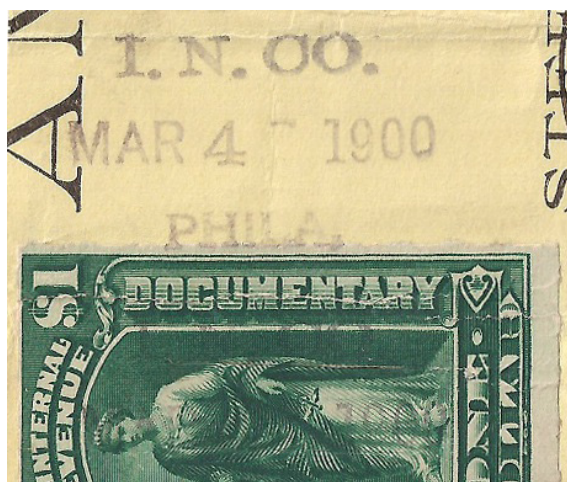
Mass.—Boston—W.H.Eaves, 201 Washington Street. Agent for Atlantic Transport Line, Dominion, Cunard, American White Star, Red Star, Holland-America and other first class lines. Also New England agent for *Gaze's Tours*. High class, personally conducted parties to Europe, the Orient and Round the World at frequent intervals. Programmes free. Also Independent travel tickets for any desired tour throughout the world, hotel coupons, letter of credit, etc. Correspondence solicited. Telephone Boston 3956.

At center above is another \$5 Commerce bearing a cancel of The Atlantic Transport L[ine]. The firm, American owned but British operated, was best known at the time for shipping horses, but carried cargo and passengers as well between the US and Great Britain. This stamp, too, likely came from a individual ocean passage ticket costing more than \$60, the tax for which was \$5.

I was interested to learn that the United States government actually purchased some Atlantic Transport Line ships for use as military transports during the Spanish-American War.

Most likely the \$5 Commerce shown above at right bearing an Oelrichs & Co. cancel is also from an ocean passage ticket. Recall the example sold by that firm shown in the third installment of this series, bearing a \$1 Commerce tied by a similar cancel.

Finally, compare the I. N. CO. cancel (International Navigation Company) on the \$3 Commerce below with the cancel just tying the \$1 Commerce to the American Line ticket described in the initial installment of this series, reproduced below, and you'll see they are identical except for the color and date, suggesting that the \$3 stamp came from a ticket as well. Three dollars paid the tax on a ticket costing more than \$30 up to \$60.



Left, "I. N. CO. PHILA." three-line datestamp on \$3 Commerce. Right, same cancel tying \$1 Commerce to passage ticket. The \$3 was evidently used on a ticket as well.

7. Another Florida East Coast Steamship Co. Ocean Passage Ticket



A fourth Florida East Coast Steamship Company Ocean Passage ticket has surfaced. All four tickets are from the same party, purchased December 22, 1899, in New York and presumably all used December 30, 1899; at least the \$1 stamps on all four tickets were cancelled on that date.

I'm not sure about the last name of the traveler listed on this ticket, but William's known companions via the steamer Lincoln were Miss Lizzie Johnston, Thomas Charleston, and Miss Agnes Munroe, whose tickets previously have been reported. Were there others on this same New Year's holiday trip to the Bahamas? How did these four tickets reach the philatelic market? We may never know the answers, but our thanks goes to

Bob Mustacich for adding to the census of known ocean passage tickets by reporting this one.

Eight tickets now have been reported. Seven bear the \$1 Commerce Issue appropriate for tickets costing \$30 or less. A single ticket bearing a \$5 Commerce stamp, appropriate for a ticket costing more than \$60, will be featured in an upcoming blog. We're still looking for a usage of the \$3 Commerce stamp, appropriate for tickets costing more than \$30 to \$60.

Flash! From Michael Mahler comes notice of a listing in a 1984 Bruce Ball auction of a fifth similar example from this voyage, to Mollie Reardon. Its whereabouts are unknown, but hopefully it is still intact. Incidentally, the estimate was \$30.

8. Finally A \$5 Ocean Passage Ticket Usage: Hawaiian Line

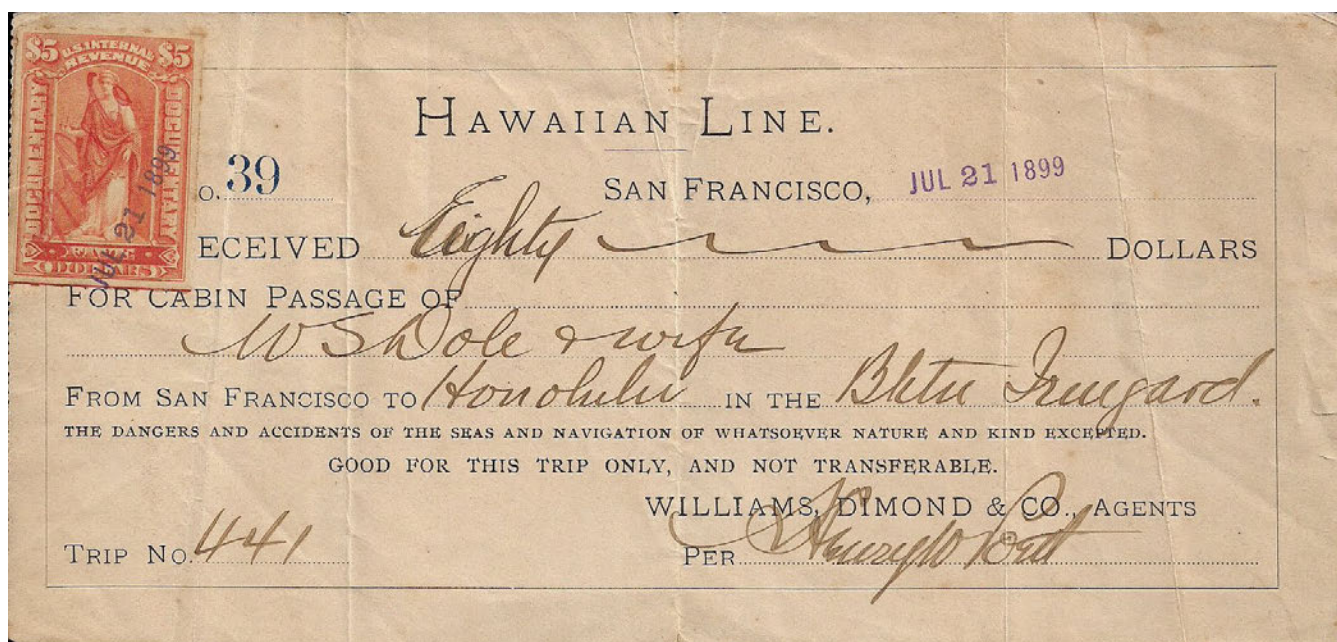
Finally an ocean passage ticket illustrating the \$5 tax on tickets costing more than \$60 has surfaced. Serendipitously, I spotted this one on eBay in December 2010 just a few weeks after inquiring via this blog about possible usage examples for the \$3 and \$5 rates. We've previously blogged about several \$1 tickets, but until now, no \$3 or \$5 tickets had been reported.

The Hawaiian Line ticket shown here covered cabin passage for W. S. Dole and wife (Walter Sanford Dole and Miriam Dreier Dole) from San Francisco to Honolulu via the *Irmgard*, a barkentine mostly used to transport sugar cane and supplies between the Hawaiian Islands and San Francisco. A typical trip to the Islands from San Francisco

took 10 or 11 days, so presumably they arrived in Honolulu around the end of July 1899. The ticket cost \$80 and was taxed \$5, the proper rate for any ticket costing in excess of \$60.

Walter S. Dole was a nephew of Sanford Dole, the first President of the Republic of Hawaii and subsequently the first Governor when Hawaii became a US Territory in 1900. Another uncle, James Dole, who actually was a few years younger than Walter, is credited with planting the first pineapples and starting the Hawaiian Pineapple Company in 1901.

Walter was born July 30, 1868, at Koloa and spent his childhood on the Islands. He graduated from Cornell University in 1892 with a degree in civil



engineering. According to a notice in the May 1899 *Cornell Alumni News* he then was living in Chicago on Greenwood Ave. He married Miriam Dreier of Chicago on Christmas Day 1897. They apparently continued to reside in Chicago after marrying, as their first son, Carl, was born there in October 1898. Although not mentioned on the ticket, it is possible that Carl, who then would have been nine months old accompanied them on this voyage. Presumably, they were moving to the Islands as the February 1900 *Cornell Alumni News* indicated Walter was the superintendent of a sugar plantation in Hawaii.

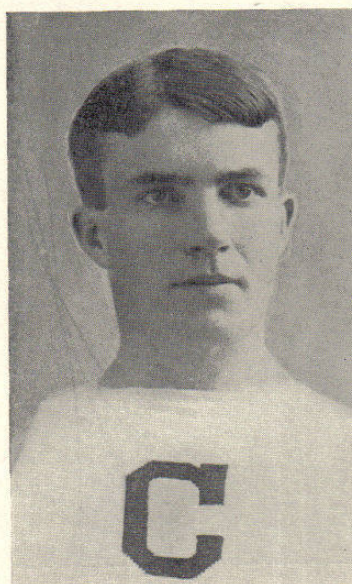
But by 1902 Walter and Miriam were in California where they lived thereafter, except for a short period in Tucson, Arizona, in the early 1920s. Perhaps the death of Carl in 1900, at age two, had something to do with their return to the States. They would have four more children. Walter died August 15, 1945, in Los Angeles and Miriam died March 12, 1947.

Williams, Dimond & Co., the agents for the Hawaiian Line, and from whom this ticket was purchased, were highly involved in the Hawaiian sugar trade, with nine ships in operation in 1900, the *Irmgard* being one of the smallest. At this time they also maintained a branch office in New York City and according to Lloyd's 1901 Register of Shipping, the firm's San Francisco-based ships also served Atlantic Coast ports and Cuba. In the early 1900s Williams, Dimond brokered the transplantation of many Puerto Ricans to Hawaii to work on the sugar plantations.

The firm continues in business today as a ship chandler at Pier 15 in San Francisco. Williams, Dimond also serves as a ship broker and liner agent with offices in other major US port cities. *A History of Williams, Dimond Co. since 1862* by Michael Nerney was published in 1988.

This Hawaiian Line ticket is just the ninth ocean passage ticket from the Spanish-American War tax period to be reported and the first illustrating the \$5 tax rate. We're still looking for a usage of the \$3 Commerce stamp, appropriate for tickets costing more than \$30 to \$60.

Hawaiian Line ocean passage ticket, San Francisco to Honolulu, July 21, 1899.



Walter Sanford Dole. Left, Cornell University, 1892. Right, US Army, 1918.

9. Finally A \$3 Ocean Passage Ticket: The Pacific Steam Navigation Company

It's been nearly two years since we last blogged about ocean passage tickets, and I'm now pleased to report that an example demonstrating the \$3 tax rate has surfaced. Now examples are known for all three tax rates: \$1 for tickets not exceeding \$30; this \$3 example for tickets costing more than \$30 and not exceeding \$60; and \$5 for tickets costing more than \$60.

On March 6, 1901, J.(ohn) O.(scar) Meyerink, a commission merchant from San Francisco, booked first class passage from San Francisco to Punta Arenas on the Pacific Steam Navigation Company (PSNC) Steamer *Colombia*.

At first I assumed the destination, Punta Arenas, referred to the Chilean port city by that name in the Strait of Magellan. However as I began to research the document and the various travel endorsements penned upon the back side where the \$3 stamp is located, I'm now quite certain that Meyerink's ticket instead was for Puntarenas, then a major port city on the west coast of Costa Rica.

According to a destination and rate chart for the PSNC published in the Pacific Line Guide

to South America, the company's routes did not extend south of Valparaiso, Chile; moreover the reduced cabin rate for "Punta Arenas," Costa Rica, is listed as \$40, the price of this ticket. The rate previously had been \$80; apparently the PSNC, a British firm, was having a rate price war with the better established and more popular Pacific Mail Steamship Company, a U.S. firm, but that's another story. I also was particularly interested to note mention of "U.S. Revenue Stamp Additional" in the heading of the PSNC rate chart. At bottom left of the ticket is pencilled "43.00"; evidently the company passed the tax to the public, in effect playing the role of tax collector.

The stamp is damaged, creased, and has a cut cancel, but hey, it's the only example of a \$3.00 ocean passage usage that's ever been reported, and only the tenth ocean passage ticket recorded from the Spanish-American War tax era.

Five separate endorsements appear on the reverse side of the ticket. First, a typed endorsement reading vertically at right:

*Pacific Steam
Navigation Co.
passage ticket,
San Francisco to
"Punta Arenas,"
Costa Rica,
March 6, 1901,
price \$40.*

N.º 009

100 17-23

THE PACIFIC STEAM NAVIGATION COMPANY
AND
COMPAÑIA SUD-AMERICANA DE VAPORES.

Steamer "Colombia"

Cabin No. 38/40

Mr. J. Meyerink

has paid his passage from SAN FRANCISCO to Punta Arenas

Passage money paid £ \$40.00

Date MAR 6 - 1901 190

BALFOUR, GUTHRIE & CO. General Agents

W. Baller

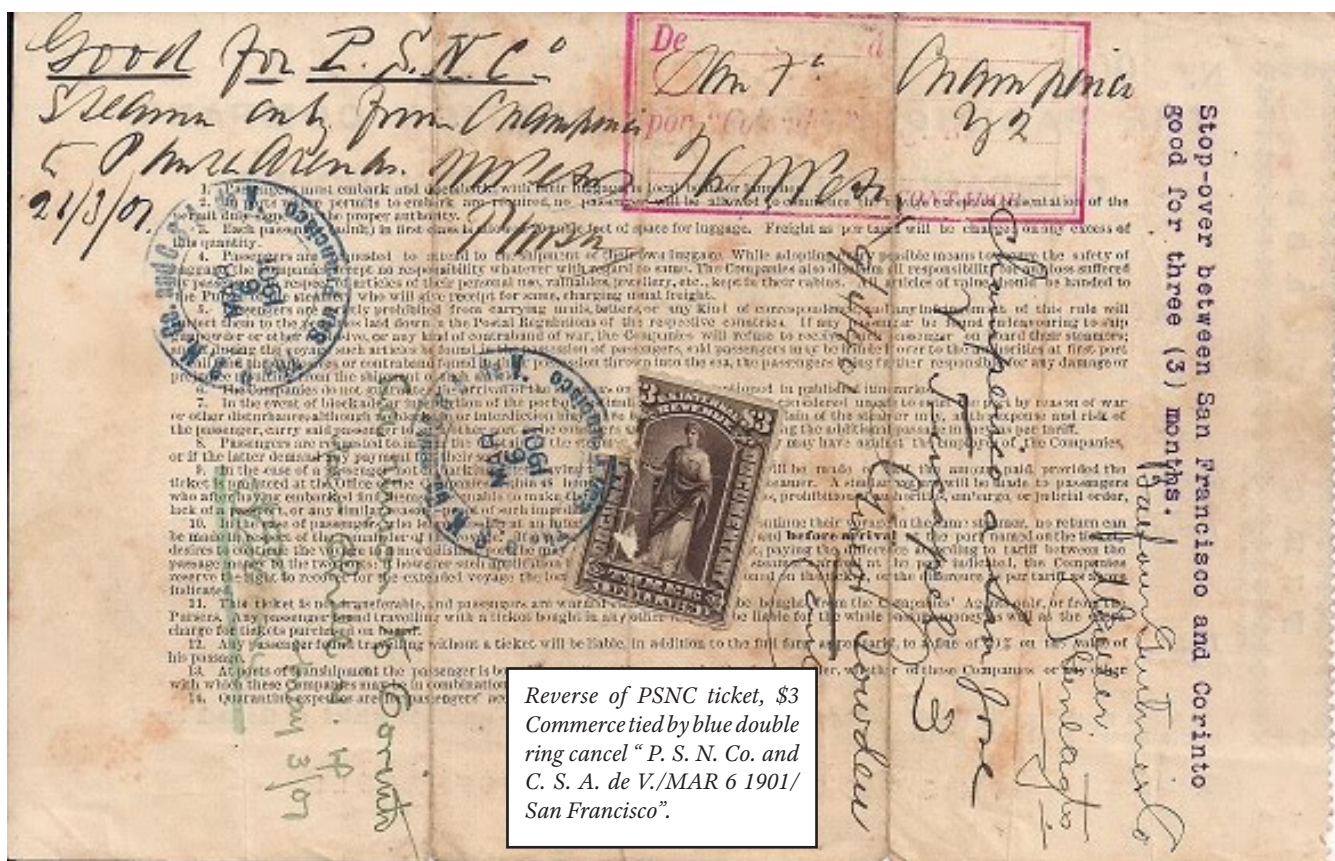
In accepting this ticket, passengers agree to be bound by all the conditions printed on the back hereof—even although not signed by them.

43.00

THIS TICKET IS NOT TRANSFERABLE

F I R S T C L A S S

Imp. del Universo-216415



Stop-over between San Francisco and Corinto (Nicaragua) good for three (3) months. Balfour, Guthrie & Co. (Signature) Genl Agts."

That stop-over provision was standard practice for the firm, applicable to every ticket sold, as it appears as one of the purchase conditions stated on their rate chart.

NOTE: For a map showing the location of Meyerink's various stopover locations that are detailed in the following text, go to the end of this blog.

A second endorsement is the red boxed handstamp at the top, a ship purser's marking in Spanish documenting the first leg of Meyerink's journey from San Francisco to Champerico, a Guatemalan port town. We don't have other examples to compare to, but it appears to read as follows:

De San Fc. (San Francisco?) a Champerico
(Guatemala) por "Colombia" (illegible)
Vy2? or 32? (Signature) CONTADOR
("PURSER")

I'm guessing it was applied to the ticket when the Steamer *Colombia* arrived at Champerico and Meyerink disembarked.

A third endorsement handwritten to the left of the red boxed handstamp also appears to be in the purser's hand, and as part of it extends across the left edge of the box, it likely was written directly after the boxed endorsement was completed. It appears to read as follows:

Good for P.S.N.Co steamer only from
Champerico to Punta Arenas. (Signature)
26/3/01 (March 26, 1901)

Nine days later it seems that Meyerink traveled further down the coast of Guatemala from

The "Columbia"
took Meyerink
from San
Francisco to
Champerico,
Guatemala.





The "Tucape" took Meyerink from Champerico to San Jose, Guatemala.

Champerico to San Jose aboard the Chilean C.S.A. de V. steamer *Tucape*, per a fourth endorsement which appears to the right of the \$3 tax stamp, reading:

Champerico a San Jose v.(ia) Tucape 3
9/4/901 (April 4, 1901) (Signature)

Built in 1900 and primarily a cargo ship, the *Tucape*, laden with oranges, sank off the coast of Chile in 1911.

The final ticket endorsement, in green ink to the left of the cancel tying the \$3 tax stamp to the ticket, documents travel from La Union, El Salvador, to Corinto, Nicaragua, both ports of call on the PSNC route chart, via the steamer *Chile*. The endorsement reads:

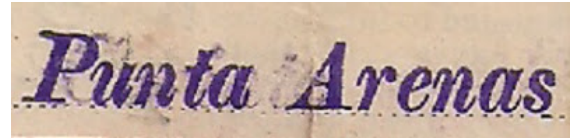
La Union to Corinto por "Chile" v. 4 May 3/01
(Signature)

How Meyerink got from San Jose, Guatemala, to La Union, El Salvador, is unclear. Perhaps by land transportation, but I suspect by sea via an undocumented PSNC steamer voyage. I'm betting that sometime between April 4, when he left for San Jose, Guatemala, and May 3 when he left La Union, El Salvador, there was another voyage between those locales where Meyerink showed his ticket and the ship's purser simply allowed him to embark and travel without bothering to endorse the ticket. That's conjecture on my part, but I doubt that land travel between San Jose and La Union would have been easy and it would have added to his expenses.

So why did this ticket survive? Generally, when one traveled they surrendered their ticket to the ship's purser upon boarding. In this instance as Meyerink had the opportunity to make stop-overs on his voyage to Punta Arenas, he either was allowed to keep his ticket after it was properly endorsed, or it was returned to him at each point of disembarkation so that he could reboard another vessel to continue his voyage.

While Meyerink's ticket was written for travel to Punta Arenas, Costa Rica I suspect his final

destination all along was Corinto, Nicaragua. The typed endorsement allowing for stop-overs specifically refers to Corinto, not Punta Arenas. And if one looks carefully, it appears the handstamped word "Corinto" appears underneath "Punta Arenas" on the face of the ticket.



Again, while simply conjecture on my part, I suspect that when Meyerink bought the ticket he specified a final destination of Corinto and in the course of purchasing the ticket a helpful agent pointed out that the price of a ticket to the further port of Punta Arenas, Costa Rica was the same \$40 fee as for the Nicaraguan port of Corinto. So why not have the ticket written for Punta Arenas so that should Meyerink so decide he could have the opportunity to travel to that further destination? Per PSNC's rate chart, tickets from San Francisco to Corinto, San Juan del Sur, and Punta Arenas all cost \$40.

Thus when he disembarked in Corinto, Meyerink was allowed to keep his ticket as it still allowed him the opportunity to travel on to Punta Arenas. I'm betting he did not travel beyond Corinto, Nicaragua.

Further, in seeking information about J. O. Meyerink, I discovered he was a stamp collector! His name appeared in the March 1893 Secretary's Report of the American Philatelic Association (renamed American Philatelic Society in 1908) as a reinstated member. APS confirmed that Meyerink originally joined in 1891 and became a stockholder in 1893 after the APA incorporated. He apparently let his membership lapse in 1894. That he was a collector, I'm sure gave him added incentive to keep this document, not only as a souvenir of a trip, but also because it had that \$3 tax stamp on it. Thank goodness for stamp collectors!

I found him listed in several San Francisco directories at 428 Sansome Street as a shipping and commission merchant, one of which indicated he was a fruit wholesaler. An 1895 suit against a California salt manufacturer who delivered inferior salt through Meyerink to a Guatemalan firm and an 1894 report of dealings with a Guatemalan coffee plantation offer confirmation of his Central American business dealings and connections.

His listing in the 1900 census indicated he was born in Germany in 1862, immigrated in 1880, and became a U. S. citizen in 1892. In 1884 he married

Katie Meyer and they had four children between 1887 and 1895. Apparently he died sometime before 1910 as he doesn't appear in that census, but Katie, listed as a widow, and the four children are included in the 1910 census.

Most assuredly this was a business trip to either visit existing merchant contacts or to establish

new business connections. It must have been a fascinating trip and a great time to be living in San Francisco.

Anyone having knowledge of other taxed ocean passage tickets is invited to report them, with scans if possible, to 1898revenues@gmail.com.



Finds in the Marketplace (I)

[From Kristin Patterson] This common RF2 Playing Cards stamp has a less common "U.S.P.C.Co." cancel on it. I found it at a small local show in April 2013 at a dealer who was going out of business and had albums after albums of stamps. They also had a couple of stock cards filled with U.S. back of the book stamps, which is where I found this stamp. The United States Playing Card Company had four different cancels for the months of September, October, November and December of 1894, of which I had three. For \$1 it was a great deal even though I could not read the month, as the cancel is black on a dark blue stamp and my eyesight is not what it used to be a few years ago. Once I got home four days later, I found the stamp was dated November, and that this was the one I was missing. Yippee, I now have all four cancels!

Passage Tickets II: U.S. Civil War Era Update

By Michael Mahler



Figure 1.
Passage
Certificate of
Montreal Ocean
Steamship
Co., undated
but with U.S.
5¢ Certificate
affixed, cancel
date December 7,
1864.

Of the 39 basic types of documents subject to U.S. Civil War era stamp taxes, passage tickets are among the rarest and most sought after. The tax applied for voyages from a U.S. port to any foreign port; Mahler (1999) recorded only eight examples. The document shown in Figure 1, which surfaced recently on eBay, while not a passage ticket per se, is nevertheless a welcome addition to the lore of this subfield. It is a Passage Certificate of the Montreal Ocean Steamship Co., a name instantly recognizable to aficionados as the source of five of the eight previously recorded stamped tickets; **Figures 2 and 3** show examples. As pointed out by Shellabear (1964), the company's ships normally used Montreal as their point of departure, but sailed from Portland, Maine in winter to avoid icy conditions in the St. Lawrence River. Documents generated in the U.S. concerning these sailings were accordingly subject to U.S. stamp taxes.

This Passage Certificate is rather larger than the company's recorded tickets, measuring about 215 x

143mm, while the tickets shown in Figures 2 and 3 are only about 175 and 168mm wide, respectively. It reads as follows (handwritten portions in parentheses):

(Steerage) passage by one of the Montreal Ocean Steamship Company's Line of Steamers from (Liverpool) to (Portland)... has been engaged and paid for by (Wm. Q. Coffin & Co.) in favor of (Nine adults & Six children pr endorsement) on condition that application be made for Berth to the Agents at (Liverpool) at least one week previous to the day fixed for the sailing of the Steamer by which they intend to come.

Sum Paid £(69.0.0) Stg.
(Gold \$345.00)

H&A Allan Agents
p James Mc T---

This ticket to be exchanged at the Office of (Allan Bros. & Co.) in (Liverpool),



Figure 2.
1865 ticket of Montreal Ocean Steamship Co. for Third Class passage on the "Nova Scotian" from Portland, Maine to Liverpool, cost \$30, stamped with \$1 Power of Attorney.



Figure 3.
1869 ticket of Montreal Ocean Steamship Co. for steerage passage on the "North American" from Portland, Maine to Liverpool, cost \$25, stamped with 50¢ Life Insurance.

for a Regular Passage Ticket, and the whole amount paid will be forfeited if any misrepresentation of ages has been made.

The Montreal Ocean Steamship Co. was in fact better known contemporaneously as the Allan Line.

No date or place of execution is directly stated, but the certificate was evidently made at Portland, as the agent who signed it also signed the tickets shown in Figures 2 and 3, which were executed there; and the stamp is cancelled "7th Decr/64 JMT" in the agent's hand.

Note that the tickets purchased would not have required U.S. stamps, as the contemplated voyage was from Liverpool to Portland. In the 1869 ticket shown in Figure 3, adult steerage passage was \$25; if we use the same price here, the nine adult tickets purchased would have cost \$225, leaving \$120 for the six children's tickets, which evidently cost \$20 apiece. The pound sterling was conveniently figured at an even \$5 in gold, a bit higher than the exact equivalence of \$4.86 $\frac{2}{3}$.

On the reverse is the agent's handwritten statement:

Messrs. Wm. Q. Coffin & Co. to endorse this ticket over to Mr. William Brown Mount Pleasant Durham England, who will endorse the Names and Ages of the passengers who will come out on this ticket.

There follows Coffin & Co.'s endorsement:

Answer the order for passages to order of William Brown Mount Pleasant Durham England.

But then follows:

Boston Mch 4/65
Cancelled & Returned
Wm. E. Coffin & Co.
pr Geo. C. Blanchard

and "Cancelled/Money returned" is written vertically across the front.

The company was prepared for such eventualities, for printed vertically at the left side is the provision:

In case this Ticket is not made use of, the amount paid will be returned only to the party who paid it, less a forfeit of TEN DOLLARS for each Cabin passage, and FIVE DOLLARS for each Steerage passage, on the production of this Ticket to the Agent who issued it.

Simply as a point of interest, the certificate and tickets shown here all have the following printed text on reverse:

Passage Money includes Steward's Fee and Provisions, but not Wines or Liquors.

First Cabin Passengers are allowed Twenty Cubic Feet; Intermediate Passengers Fifteen Cubic Feet, and Steerage Passengers Ten Cubic Feet of Baggage, *Free*. Any excess will be charged at the rate of Sixty Shillings Stg. per Ton of Forty Cubic Feet; but the Company do not undertake to reserve space for any beyond the above quantity.

It is expressly agreed between the Passengers within named and the Montreal Ocean Steamship Company that the latter are not responsible for the safe keeping during the voyage, and delivery at the termination thereof.

Three More Tickets

Since the description of eight stamped passage tickets reported by Mahler (1999), three more have surfaced. A ticket similar to that shown in Figure 2, for the March 4, 1865, sailing of the *Nova Scotian*, was in the Henry Tolman collection; it was issued March 2, 1865, to Wm. Amson, price \$60, stamped with \$1 Power of Attorney; this is now the fifth recorded ticket for that voyage. It was lot #3333 in the Robert A. Siegel sale of June 23, 2008, where it realized \$2070 (\$1800+15%, a hefty increase from the valuation of \$500 in Mahler, 1999).

Siegel Galleries also sold the ticket shown in **Figure 4**, issued by the Hawaiian Packet Line in San Francisco, October 19, 1868, to H. H. McCoughtry for passage to Honolulu on the packet *D. C. Murray*, stamped with 50¢ Original Process tied by partial datestamp "...BLANCHARD & CO. S.F." of agents Williams, Blanchard & Co. As indicated by the inscription "STATE STAMP" at the lower left of this ticket, California also imposed a stamp tax on passage tickets, at \$6 for first class, \$4 for second class, or \$2 for steerage. From 1857 until 1866 this was paid by specific circular stamps inscribed "PASSENGER," printed first in blue, then various shades of red; in 1866 these and other "Circulars" were replaced by general state revenue stamps (the "Rectangulars"). The scuffs and small paper loss at upper left of this ticket suggest that a state stamp may have been affixed there and removed. Nevertheless it realized \$1840 (\$1600+15%) as lot 914 in the David Golden Hawaii sale of May 24-26, 2011.

Passage tickets bearing California stamps are even rarer than those bearing U.S. stamps, with only six examples recorded. Another San Francisco ticket, shown in **Figure 5**, provides the

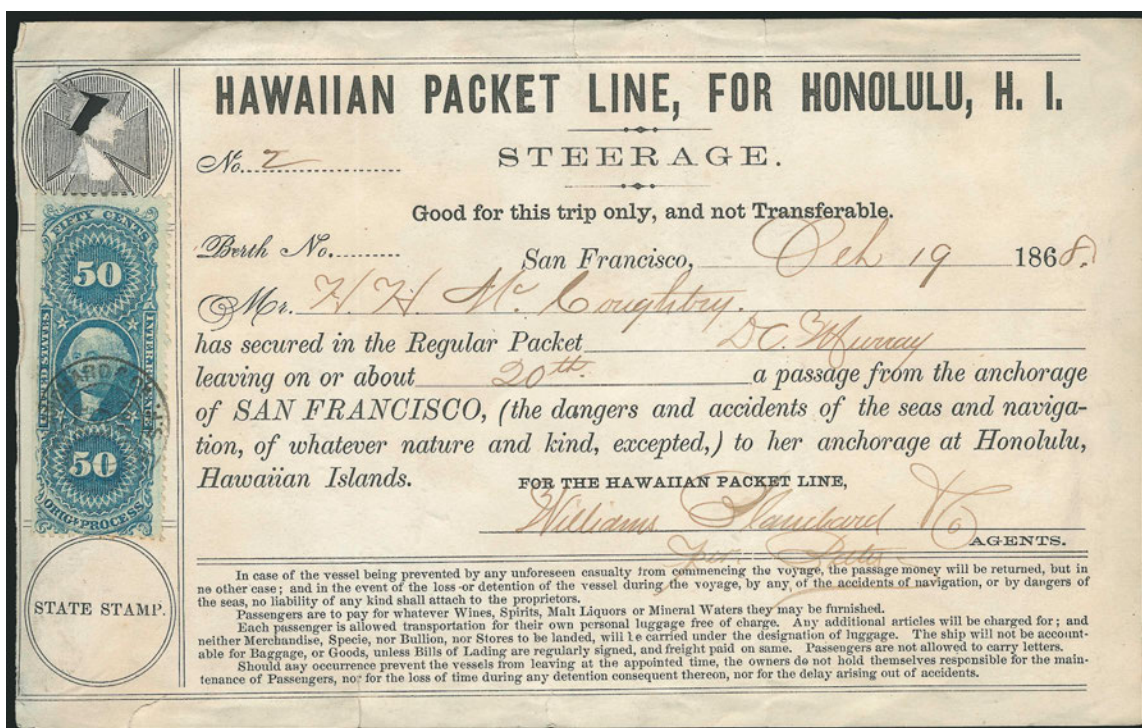


Figure 4.
1868 ticket
of Hawaiian
Packet Line,
San Francisco,
for passage to
Honolulu on
packet "D. C.
Murray,"
stamped with
50c Original
Process.

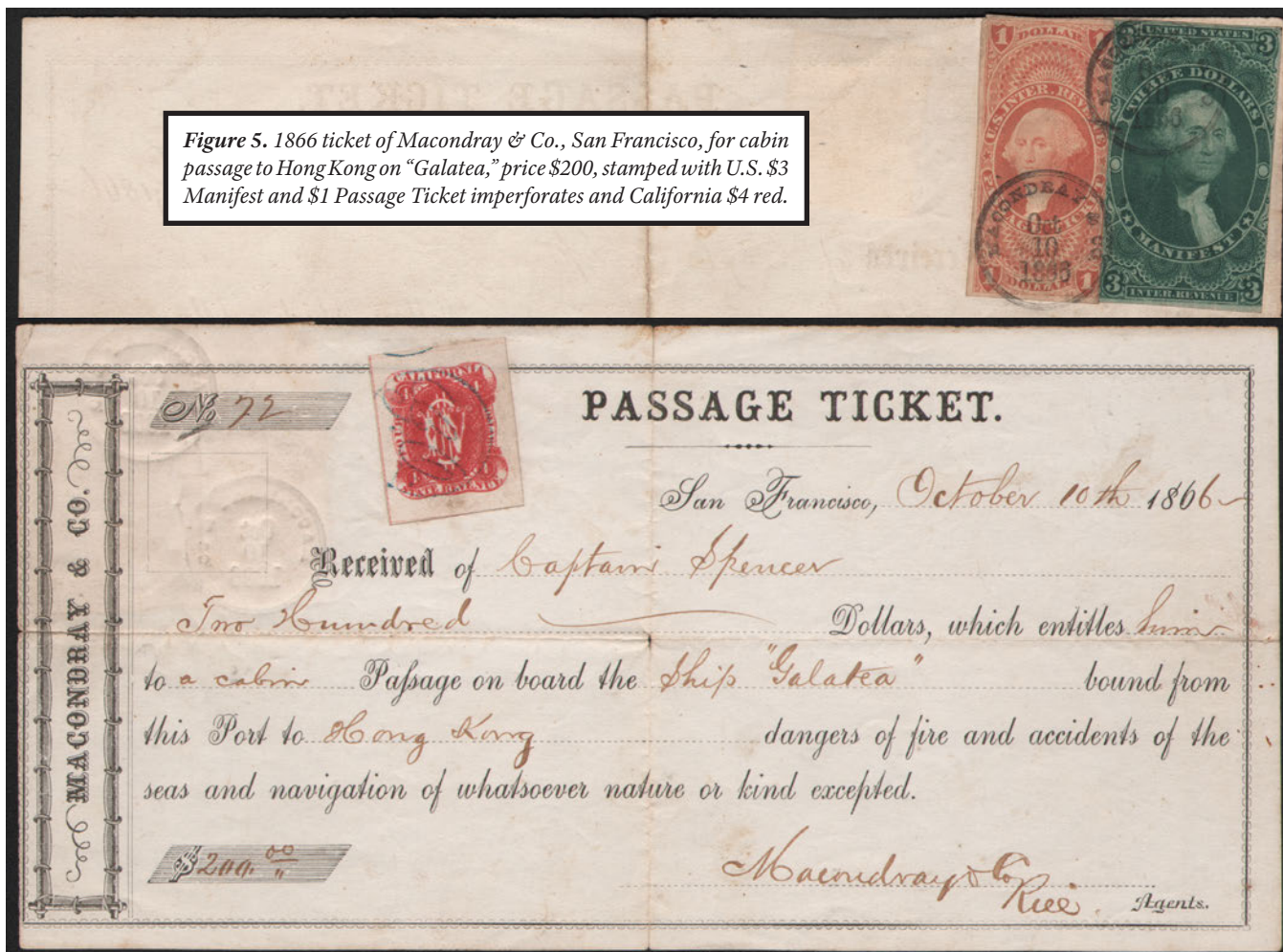


Figure 5. 1866 ticket of Macondray & Co., San Francisco, for cabin passage to Hong Kong on "Galatea," price \$200, stamped with U.S. \$3 Manifest and \$1 Passage Ticket imperforates and California \$4 red.

long-awaited first recorded example bearing both federal and state stamps. It was issued October 10, 1866, by Macondray & Co. to “Captain Spencer” for cabin passage to Hong Kong on the *Galatea*, price \$200, stamped with California \$4 carmine (SRS D34) and on reverse U.S. \$3 Manifest and \$1 Passage Ticket imperforates. The latter are tied by company datestamps; the state stamp has “GO” control handstamp of Controller George Oulton, but is uncanceled. The U.S. stamps correctly pay the federal 1864 Passage Ticket rate for amounts over \$35 of \$1 per \$50 or fraction; the California \$4 is consistent with the rate for second class passage. This late use of U.S. imperforates would have been extraordinary anywhere but in the far West, where it was in fact the norm rather than the exception; a large supply of mostly imperforate and part perforate stamps had been shipped to San Francisco in January 1863, which met most of the needs of the entire West for years (Mahler, 2006).

Macondray & Co., were one of the pioneer commission houses in San Francisco, with extensive connections in China. In 1865 F. W. Macondray, Jr., son of the founder, engineered an agreement with Augustine Heard & Co., one of the pre-eminent

American firms in China, “for the carrying on of a line of vessels between [Hong Kong and San Francisco] and for business with China in general,” whereby all vessels dispatched by Macondray & Co. would be consigned to Heard & Co., and vice versa (Sinn, 2013).

This ticket appeared on eBay, where treasures are often priced at a pittance. This one, though was proffered by a dealer in high-end paper Americana, at \$2000! The U.S. issues alone catalog \$550 off document, and are both very rarely encountered on any document, let alone one of this import, and the additional presence of the California stamp elevates this piece to the upper echelon of fiscal history. Even granted that the asking price was something of a shot in the dark, a fellow dealer advised that an offer of anything less than four figures would be interpreted as an insult to professional expertise. I swallowed hard, offered rather more than that, and corralled it. In retrospect it seems a bargain.

Census of U.S. Tickets

For convenience, reprised below are the eleven recorded U.S. stamped passage tickets of 1862–72. Who can add more?

Recorded Passage Tickets Bearing U.S. Stamps, 1862–1872

Company	Voyage	Date	Ship	Passenger	Price	Stamp(s)
Hawaiian Packet Line, San Francisco	S.F.-Honolulu	10/19/1868	<i>D. C. Murray</i>	H. H. McCoughtry	???	R60c
Macondray & Co., San Francisco	S.F.-Hong Kong	10/10/1866	<i>Galatea</i>	Captain Spencer	\$200	R74a, 86a, Calif. D34
Montreal Mail Ocean Steamship Co., Boston	Boston-Londonderry, Portland-Liverpool	3/3/1865	<i>Nova Scotian</i>	Miss Rose Harkins	\$30	R76c
Montreal Ocean Steamship Co., Portland, Me.	Portland-Liverpool	3/2/1865	<i>Nova Scotian</i>	Wm. Amson	\$60	R75c
	Portland-Liverpool	3/3/1865	<i>Nova Scotian</i>	Mr. Clarke & Jenkins	\$117 “U.S. dollars”	R75c
	Portland-Liverpool	3/4/1865	<i>Nova Scotian</i>	Ed. H. Nesbitt	\$30	R75c
	Portland-Liverpool	3/4/1865	<i>Nova Scotian</i>	Harry Clark	\$30	R75c
	Portland-Liverpool	4/4/1869	<i>North American</i>	John Nunns	\$25	R58c
National Steam Navigation Co., N.Y.	N.Y.-London	3/2/1867	<i>Pennsylvania</i>	Misses Seymour, Norcross, Wharfield	\$270	R82c (x3)
S.S. <i>Cuba</i> , Mordecai & Co., Agts., Baltimore	Baltimore-Havana	5/15/1871	<i>Cuba</i>	???	\$83.43	R60c (x2)
S.S. <i>Melita</i> , N.Y.	N.Y.-Havana	2/21/1863	<i>Melita</i>	N. H. Bishop	\$60	R69a

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Andrews Drug and Chemical Co.: Another “Battleship” Cancel Identified

by Michael Florer



My main area of revenue collecting is a specialty of stamps used for taxes on food products including non-alcoholic beverages. I recently purchased an unopened box of “Andrews’ Mountain Herb Tea” with a 5/8¢ battleship proprietary stamp affixed. I disposed of the contents and completely opened the box. Fortunately, the stamp was not placed where it would be damaged if the box was opened, other than a crease through the center. I scanned the whole box and also a close-up of the stamp. (See the illustrations.) The box makes lots of health claims. Hence, this herbal tea was taxed as a proprietary medicine. Interestingly, the box includes directions in English, German, Swedish, and Czech.

The cancel is upside-down on the stamp, but is “A. D & Ch. [Co.]” It is one of the cancels listed in the *Battleship Desk Reference* by Robert Mustacich and Anthony Giacomelli. However, the entry does not include the company’s name, location, or line of business. Thanks to this find, we now know that the initials in the cancel stand for Andrews Drug and Chemical Co. with locations in both Brillion, Wisconsin, and Attleboro, Massachusetts. They produced herbal tea for sure and likely other medicinal products. Unfortunately, the cancel on this stamp is shifted to the right, leaving off the last digit of the year in the date, which appears to be “Oct. 31, ’0-”. The year could only be 1900 or 1901, as the tax was rescinded June 30, 1902. According to the schedule provided in the *BDR*, 5/8¢ was the correct tax on a proprietary medicine retailing for 25 cents.



Catlin's Improved Fire and Water Proof Cement

by Michael J. Morrissey



Figure 1. First Issue 1¢ Proprietary bearing the iconic Fire and Water Proof Cement fancy cancel.

The circular printed cancellation illustrated in **Figure 1** on a copy of the 1¢ First Issue Proprietary stamp, Scott No. R3c, is one of the most well-known and admired of our early revenue fancy cancels.

Until recent years it puzzled students of the First Issue because cement or glue did not appear among the clearly defined classes of products subject to the Proprietary tax under Schedule C of the Civil War Revenue Act of July 1, 1862, and the amendments thereto. Several articles appearing in *The American Revenuer* in recent years however called attention to Decision No. 126 issued in October 1863 by Commissioner Lewis, head of the Internal Revenue

Division of the United States Treasury at that time. Lewis issued a ruling that misinterpreted the Patent Medicine tax law so as to bring within its purview non-medicinal compounds (Mahler, 2003; Morrissey, 2008, 2012). This broadening of the scope of the patent medicine tax was not corrected by Congress until the Act of June 30, 1864, which took effect on August 1, 1864. In other words, many non-medicinal compounds were taxed as though they were proprietary medicines from October 1863 until August 1864, a period of 10 months! It was during this time period that stamps bearing the **Figure 1** cancel appeared on revenue stamps paying the tax on bottles of glue.

This being the case, just what did the monogram “FC” or “CF” in the center of the cancel signify? Did it stand for “Fireproof Cement” or was it the initials of the proprietor or proprietors? These questions are herein answered.

The first clue came when searching the phrase “fire and water proof cement” in Google Books. Several hits came back to a publication called Transactions of the New York State Agricultural Society for the Year 1865, published in Albany in that year. It seems that the society was accustomed to meet in a different part of the state each year to hold what amounted to a large agricultural fair much like today’s county or state fairs. There were many

Patent spider, patent griddle, Samuel Hanna, Troy.....	Fav. notice.
Joint clip, George D. Brown, Pittsfield	S. S. Med.
Fire and water-proof cement, Catlin and Freese, Newburgh.....	Dip.
Screen paper hanging, Newell & Son, Utica.....	Dip.
Stock feeder, Christian Sadler, Minneapolis	Dip.
Eureka patent self-sealing fruit jar, John F. Griffin, New York.....	Dip.
Model of horizontal bailing press, J. D. Wilber, Pleasant Valley	Dip.
Composition roofing, J. D. Wilber, Pleasant Valley.....	Fav. notice.
Clothes driers, John Sole.....	medicat

Figure 2. Entry in the New York State Agricultural Society’s 1865 Yearbook for the Judging of Catlin & Freese’s Fire and Water Proof Cement in the Farmer’s Housewares Division.

Figure 3. Entry for T. Catlin in the Cement Business from the Newburgh, N.Y. City Directory for 1864.

14	NEWBURGH DIRECTORY.
Catlin T., cement, h Lander bet Farrington & South	
CAULDWELL ALEX., boilermaker, 102 Front, bds	
Orange Hotel. See advertisement, page 11	
Caverner Lawrence, laborer, h Chamber n Gidney av	
Chadborn G. L., ship carpenter, bds Chamber n First	

classes of goods in which different persons or manufacturers entered their wares into competition. One such class was No. 69, the Discretionary class, "being improvements useful to the farmer, and having valuable properties, and not included under any head of any of the regular premiums, discretionary premiums are awarded."

Figure 2 shows a portion of the list of discretionary awardees, among them: "Fire and water-proof cement, Catlin and Freese, Newburgh Dip." It should be noted that Freese is misspelled, but it is spelled correctly elsewhere in the volume, and that "Dip." stands for Diploma, which is believed to be an award mid-way between a "Small Silver Medal" and a "Favorable Notice," which were the other types of premiums awarded. With the C standing for Catlin and the F for Freese, this lovely monogram cancel now finally had a home!

Just who were Catlin and Freese? A search of the Newburgh city directory for 1864 revealed the entry shown in **Figure 3**. T. Catlin is shown in the cement business on Lander, between Farrington and South Streets. Freese, however, cannot be found in the directory. Perhaps he lived in a nearby village.

Advertisements for their Fire and Water Proof Cement have been located in both Pennsylvania

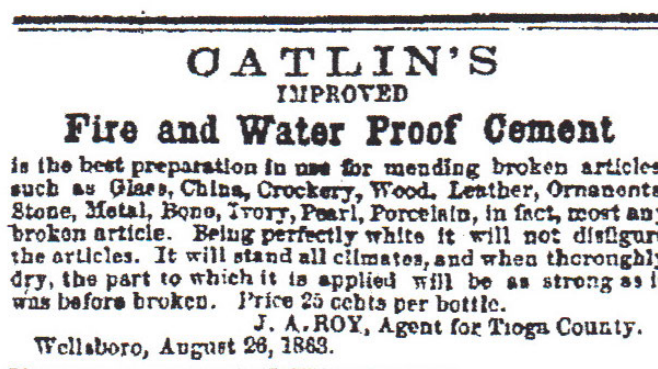


Figure 4.
Advertisement
for Catlin's
Improved Fire
and Water Proof
Cement that
Appeared in the
Wellsboro (N.Y.)
"Agitator" in
August 1863.

and New York newspapers. In all likelihood they advertised even more extensively than that. Shown here in **Figure 4** is an advertisement that appeared in *The Wellsboro Agitator*, a women's suffrage newspaper located in Wellsboro, New York. The ad was placed by druggist J. A. Roy, who was the local agent for the cement in Wellsboro, Tioga County, N.Y. The ad claimed that the cement would glue broken articles of glass, china, crockery, wood, leather, ornaments, stone, metal, bone, ivory, pearl and porcelain. The retail price was 25¢ per container, the tax upon which was 1¢, the only denomination of stamp that this cancel has ever been found on.

Readers that would like to comment or discuss this or other articles by this author may contact him by email at: mmorrissey@columbus.rr.com.

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Tin-Foil Tobacco Wrappers, New Listings

by Alan Hicks

Five previously unknown revenue stamped tin-foil tobacco wrapper essays and specimens have been discovered. They had been consigned to Michael Aldrich's auction sale of April 25, 2013.

They are all from Series 103 (1933). The tin-foil wrappers are the work of The Conley Foil Co., which printed the U.S.I.R. stamped tobacco wrappers at that time. All lack dates in their cancellation circles and all show an invalidating hole through the revenue stamp.

Aldrich says that each tin-foil had been stapled to a card. It is easy to think that The Conley Foil

Co. made up samples of their work to send to a prospective client, demonstrating the quality of their work.

All known tin-foil tobacco wrappers are listed in *U.S.I.R. Tax-Paid Stamps Printed on Tin-Foil and Paper Tobacco Wrappers*. This definitive work is available from revenue literature dealers and the author, Alan Hicks (setdec1@aol.com).

If you want to update your copy with these new listings, here they are and the pages where they should be inserted.



Figure 1. Specimen of American Tobacco Co.'s 1 oz. "Virgin Leaf." Note hole cut thru revenue stamp.



Figure 2. Essay of American Tobacco Co.'s 3/4 oz. "May-Flower." A 3/4 oz. stamp for this brand is not known in Series 103.

		SERIES 103	ONE OUNCE	SPECIMEN	TF30S	"SERIES 103" (page 153)			
No.	Stage	Proprietor	Brand	f/m	District	Color	Foil	Code	Notes
TF30S-1	B	American Tobacco Co.	Virgin Leaf	F1	Virginia	Gold	Bright	A	Hand cut hole thru stamp.
		SERIES 103	3/4 OUNCE	ESSAY	TFAAE	"SERIES 103" (page 140)			
No.	Stage	Proprietor	Brand	f/m	District	Color	Foil	Code	Notes
TFAAE-1	B	American Tobacco Co.	May-Flower	F1	Virginia	Gold	Bright	A	Hand cut hole thru stamp.



Figure 3. Essay of P. Lorillard Company's 1 oz. "Century."
This brand is not known issued in Series 103.



Figure 4. Essay of P. Lorillard Company's 1 oz. "Peerless."
This brand is not known issued in Series 103.

		SERIES 103	ONE OUNCE	ESSAY	TF30E	"SERIES 103" (page 140)				
No.	Stage	Proprietor	Brand	f/m	District	Color	Foil	Code	Notes	
TF30E-1	B	P. Lorillard Company	Century	M6	1st Ohio	Gold	Bright	A	Hand cut hole thru stamp.	
TF30E-2	B	P. Lorillard Company	Peerless "light"	M6	1st Ohio	Gold	Bright	A	Hand cut hole thru stamp.	



Figure 5. Essay of American Tobacco Company's "Navy".
A 1¼ oz. stamp or this brand is not known used in Series 103.

		SERIES 103	1¼ OUNCE	ESSAY	TFAAAE	"SERIES 103" (page 140)				
No.	Stage	Proprietor	Brand	f/m	District	Color	Foil	Code	Notes	
TFAAAE-1	B	American Tobacco Co.	Navy	F1	Virginia	Blue	Bright	A	Small hole poked thru stamp.	

Two 1914 Black Proprietary Cancels: Vivaudou and Arly

By Scott Troutman



Figure 1. Red Vivaudou cancel found by Don Woodworth.

Don Woodworth sent me a 2½¢ 1914 black Proprietary stamp with VIVAUDOU/MAY/1915 red handstamped cancel (**Figure 1**). I had found one of these Vivaudou cancels myself, a magenta VIVAUDOU/DEC/1915 on a ½¢, but had never taken the time to investigate it.

This tale starts with a Frenchman named Victor Vivaudou, who was born in Cannes, France. He trained under his father Jean as a perfumer in Paris. It appears that they worked for a major perfume manufacturer called Delettretz. Delettretz called itself “Parfumerie du Monde Elegant” or “Perfumers of High Society.” As World War I began to break out, Victor Vivaudou, a lover not a fighter, cashed out in France and headed for America. He was apparently a bit of a dandy and left his wife and came to the States with his mistress Rose aboard the *Lusitania* on September 12, 1914.

He set up V. Vivaudou Inc. in the *Times* Building in New York City in 1915, using \$12,000. They

began producing lines of middle- and low-cost perfume, perfumed talcum powder, cold cream, and face powder. He left the higher price perfume market to Delettretz. Above all he retained good will and contact with his fellow Parisian perfumers and it would pay off for him.

All of Vivaudou’s products would have been taxed under the 1914 proprietary tax laws. One reason the VIVAUDOU cancel is fairly scarce is that in February 1916 Victor sold the company to United Drug Company for a pretty staggering sum of \$1,500,000. Victor stayed with the company as head perfumer and in August 1919, V. Vivaudou Inc. was sold off by United Drug to a syndicate of New York men for \$2,500,000. I suspect Victor was one of those men. Use of the Vivaudou handstamps would have been discontinued as of February 1916, as United Drug Company used their own printed cancels.

Vivaudou produced four product lines in the period where they would have used the 1914 proprietary stamps, all beginning in 1915: Fleur de France, Fortuna, Mavis (his most popular line, **Figure 2**), and Lady Mary.

In addition, in 1915 he manufactured La Boheme and Lilas lines for the Arly perfume company of Paris. Arly was apparently extending its products into America and Vivaudou had the contacts, factory, and reputation such that he could be trusted to produce the products. ARLY handstamps are known on black Proprietary stamps (**Figure 3**) but what products Arly produced was not listed in my earlier work on the black proprietary stamps (Troutman, 2004). Later in the 1920s Vivaudou would produce other lines of products for several other companies including Prince De Chany (of Paris and



Figure 2. Left, Vivaudou’s Mavis Face Powder 1919 ad illustrating and pricing a variety of products. Right, intact Mavis talcum powder can offered recently on eBay. With its contents, it retailed for 25¢ circa 1915; nearly a century later, the container brought \$14.99 as a collectible.



ARLY/
JAN/1916
purple
handstamp
on 5¢ black
Proprietary

Beverly Hills, California), Vimay (of Los Angeles and Culver City, California), Vadsco (a subsidiary in Long Island) and even Delettrez. By 1920, with WWI concluded, he opened a factory in Paris to produce his perfumes for the European market.

To say that Victor Vivaudou and Rose ran with a fast crowd appears to be an understatement. According to the website The Vintage Perfume Vault, "There [New York City] he met the landed gentry of New York's golden society. He attended glittering parties that lasted for days at the Vanderbilt's ... and soon he and Rose purchased a home nearby. Vivaudou associated with the cream of the crop of designers and artists of his time." His

advertising in the 1920s often featured flappers in lavish Art Deco illustrations. It was a life style he lived. Much of his advertising is collectable today for its Art Deco style and because he used major illustrators such as Fred Parker and Henry Clive. He made the Vivaudou brand synonymous with the Jazz Age, Roaring Twenties life style.

In 1917 Victor tried a different investment and went in with two others to start the Meredith automobile line. The car was produced in New York City but flopped and was out of business by 1919.

In 1920 Victor and Rose were caught entering the country from Canada with a \$10,000 undeclared necklace of pearls and a \$500 diamond ring, both of which were mashed into a big jar of his cold cream. They had purchased these in France. Victor was eventually fined \$5,000 but escaped jail time.

In 1920 the V. Vivaudou Inc. company went public and sold shares on the New York stock exchange, and by 1922 the company had gross sales over four million dollars. The company prospered for years. In 1925 Victor Vivaudou was ousted as the company president after disputes over conspiracy and fraudulent misrepresentation. The company continued to introduce new products until at least 1945.

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- Wikipedia entry for V. Vivaudou. http://en.wikipedia.org/wiki/V._Vivaudou. I should note this is heavily annotated with original references.



Finds in the Marketplace (II)

[From Dan Harding] I know that R30b does not exist, so this had to have been trimmed, but it had to have been the absolute tallest R30c ever made. I can only assume it was a misperfed bottom margin single (you can see part of the next stamp above), or the planets somehow aligned and it was misperfed away from this row in both directions.

[Mike Morrissey] This may be a genuine R30b. The 6¢ and 4¢ Inland were first printed May 1, 1863, in response to the rate changes on Inland Exchange. I had one of these too, and have also seen a very convincing R30a. We know from experience that oddballs exist that do not fall neatly into a pigeonhole. When dealing with the First Issue keep an open mind.

[Bart Rosenberg] I have certainly seen First Issues where the top or bottom perfs cut well into the design of the next stamp but still have a wide margin on the opposite side. Plus this could be a bottom margin example that never got perforated (not especially scarce on many First Issues) with a wide top margin. The perforations on First Issues fluctuate too wildly to assume that the occasional very wide or very tall stamp will not

show up. The real problem is that no one has ever seen a multiple, or a properly tied usage on a document that might be examined, or a few with a recognizable cancel that might be traced. It's possible that a sheet got out as a part perf, but lacking any of the above, to me it has to be considered a curiosity at best and a creation at worst.

[Dan] There's no way to ever prove the stamp's legitimacy, so I'm treating it as an aesthetically pleasing fake/oddity.

Finds in the Marketplace (III): Oregon \$1 Blue



[From Michael Mahler] Hiding in a small lot of miscellaneous state revenues on eBay was this nice example of the rare and exotic Oregon \$1 blue imperforate. In October 1870 the Oregon legislature enacted a stamp tax on fire and marine policies of “foreign” insurance companies doing business in the state, effective January 24, 1871. The Secretary of State was charged with overseeing the printing of appropriate stamps. On December 2, 1870, printers A.

L. Bancroft & Co. of San Francisco shipped 10,000 10¢ stamps in green, 10,000 20¢ blue, and 5,000 50¢ brown. On January 20, 1871, four days before the tax was to take effect, Bancroft & Co. received a “rush” request for 1,000 \$1 stamps. They were delivered in blue and imperforate, neither of which sat well with the Secretary, as evidenced by his immediate order for 10,000 more \$1 stamps dated March 4, 1871, now specifying that they “be printed in red, as the \$1.00 blue stamps are easily confused with the 20c. blue,” and “see that

they are punched for easy separation” (Kenyon, Brewster C., *Documentary State Revenue Stamps of the United States*, Long Beach CA, published by author, 1920). The stamps of this second order are the 1871 \$1 orange red (SRS D5). According to Kenyon “the \$1.00 blue is much the rarest stamp of the Oregon issues.” This one has partial datestamp reading “HEWETT WILSON [& CO.] PO[RTLAND, OGN.]” the year not evident.

How rare is the \$1 blue? A call to leading collectors produced just ten examples, arrayed below. Who can add to this pictorial census?

These usage dates of November 1875 to September 1876 are consistent with the LIFO principle (Last In, First Out). By this hypothesis, when the Secretary received the \$1 red stamps, they were placed atop the blue ones already in stock; stamps were taken out for sale came from the top of the pile, thus the red were used before the blue, until the bottom of the pile was reached and blue stamps again came into use. The data presented here suggest this occurred circa late 1875.



11-29-1875



12-9-1875
on document



3-31-1876
HEWETT



5-9-1876



6-22-1876?
HEWETT



9-9-1876
WSC



Uncancelled!



Undated
MAK1



Undated
MAK2



Undated
MAK3

The American Revenue Association

The State Revenue Catalog

By Hermann Ivester, Vice President, ARA, President State Revenue Society

The State Revenue Society will release a new State Revenue Catalog that reflects the results of a massive five year long revision of its first edition published in 2007. For the first time a thorough, organized effort was made to solicit all collectors to submit information and scans of unlisted stamps for inclusion in the catalog. Nearly 70 collectors made significant contributions of scans of unlisted stamps and much other relevant information. As a result, this will be the most complete state revenue catalog covering all 50 states ever published. If you have even a casual interest in state revenue stamps, you want this catalog.

The catalog will be hard bound and heavily illustrated with color illustrations. It will be mailed in early December. The retail price will be \$97.00. However, the catalog is being offered

to ARA members at special discounted prices of \$67.00 for orders received with payment by November 20, 2013, and \$77.00 thereafter. These are the same prices at which SRS members may purchase the catalog. Checks payable to State Revenue Society should be sent to SRS Treasurer, Harold Effner, 27 Pine Street, Lincroft, NJ 07738-1827. A separate order form is enclosed with this issue of The American Revenuer, or you can also find one at the SRS website (<http://staterevenue.org/>).

Membership in the SRS is only \$17.50 per year, and includes four quarterly issues of State Revenue News, member-only auctions and much more. See the SRS website to join online or to obtain a membership application, or see the flip side of the enclosed catalog order form. You may also contact the SRS Secretary, Kent Gray, P.O. Box 67842, Albuquerque, NM 87193, email staterevs@comcast.net to obtain an application.

Secretary's Report

Applications for Membership

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.

Sell, Larry R. 7137. PO Box 604, Hornell, NY 14843

Tyler, Mike. 7138. 5211 S. Orchard Terr, Seattle, WA 98118

Resigned

7071 Thomas Rothacker
6807 Jukka Makinen

Deceased

7039 John W Bove
6857 W Wallace Cleland
4201 Steven R Eckerman
525 Robert Ramsey
6859 Michael E Swartz
5102 Stephen Wittig

Unable to Forward

7109 Miss Odette Walsh

Dropped Non-Payment of Dues

2864 Daniel J Anderson
4810 Mark Banchik
5228 Andrew R Basar
4517 Patrice Bourgeois
5766 Paul J Brach
7106 Charles W. Jr. Burton
7102 Matthew Carr
1896 Charles W Chappell

6816 Alan E Cohen
7072 Ron Czarnik
2899 Dr Frank J DaMaria
6822 Richard Daugherty
4116 Randy Dean
5551 Jan B Dryselius
5787 Thomas Duckworth
1411 F R Ellwanger
5757 John Farley
7045 John Fletcher
4074 Thomas N Freeman
7103 Eric A. Glohr
3589 Myrna Golden
2163 Dr Sally Graham
5730 Lance T Gunderson II
4397 Jeffrey Hedtke
1214 Frank L Himpel
7011 Reginald L Hofmaier
4702 Alvin G Hyman
7054 Robert David Jaekley
6858 Eric Jousset
6881 Joshua A Kalkstein
6972 Ray M Kerstetter
1226 Thomas C Kingsley
5330 Timothy E Kohler

7043 William Kornrich
7058 Karl T Lackemacher
6978 John Langlois
6863 Dr Paul A Lapchak
2930 Terrill G Layman
604 Dolores K Lingle
7068 Dwight Lueck
6926 Howard R Lutz
7107 E. Preston Malcom
5311 Scott Marusak
4626 K J Masterson
7100 Brian L. McDonald
7124 J. Wm. Middendorf II
7096 Ajay Kumar Mittal
6813 J Andrew Nadworny
7094 Brian Ostro
4160 John Petsco Sr
7110 Dale Phelan
1498 G M Rosamond
4559 Robert A Ross
1545 Guy A Rossi
3200 C Thomas Sciance
5540 David O Semsrott
2304 Richard D Sheaff
7113 Charles F. Shreve

1641 Joseph D Siemion
5315 Edward Simmer
7064 George G. Smyrlakis
5020 Vincent J Solito
4018 Chris Steenerson
7092 Joseph Sypnewski
7042 Ravi R Vora
6974 James C Woodfill

Previous total	710
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Deceased	6
Unable to forward	1
Dropped nonpayment	65
Current total	637

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Wanted: Hong Kong Airport Passenger Service or Departure Tax slips. Send scans or descriptions with asking price or my offer to gpagota@aol.com. GT Olson, 6650 Lake Run Drive, Flowery Branch, GA 30542. *2035*

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. *2036*

Beer stamp album for sale: 125 pages, unpunched, on bright white 67 lb card stock with image of first stamp in most series. Modeled after Priester. \$90.00 plus \$4.00 postage and insurance, prepaid, to: David Sohn, 1125 Lake Cook Rd, Northbrook, IL 60062. (941) 966-6505 or (847) 564-0692 or email davidsohn32@comcast.net. *2037*

Seeking Trading Partners for US Reds and Greens, North Carolina RMs, also US Possession and Territorial Revenues. Timothy McRee, Box 388, Claremont, NC 28610 *2041*

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. All new, illustrated; commentary by Richard Riley; trade paperback binding, 104 pages—\$12.50. From Eric Jackson, Richard Friedberg or Ken Trettin. *2039*

Wanted: License & royalty stamps. I will trade Revenues, Express, college stamps for needed items. Mike McBride, PO Box 270417, Louisville, CO 80027 or email mikemcbride@q.com. *2042*

Big stock liquidation of worldwide revenues by country or colony. Duplication (not massive) but lots of goodies and you will like the price(s). Also have documents, cinderellas, perfin on revenues, etc., etc. everything from A-Z, almost no US, though. Wanted: Canadian cinderellas and labels. Gordon Brooks, PO Box 100, Station N.D.G., Montreal, Quebec, Canada H4A 3P4, phone 514-722-3077, or email bizzia@sympatico.ca. *2043*

US Sales Circuit Program Notes

The ARA sales circuit program wants your excess revenues. There are hundreds of fellow members waiting to buy your duplicates. One member recently purchased \$500 from one circuit. Another member has netted over \$3500 in sales of his unwanted revenue material.

Now is a great time to submit a salesbook, as stocks are low. Need a salesbook? Blank books are fifty cents each, available in five formats: 1, 4, 6, 9, and 12 spaces per page. An oversized book is also available for large material at the same rate. The commission is only 10%, all of which goes back into the ARA's membership services.

Send me an email at pweidhaas@twinvalley.net, or drop me line at PO Box 147, Leonardville KS 66449. Common and damaged material seldom sells, so don't waste time mounting undesirable stamps. But nice revenues attractively priced will sell. Why not do yourself and your society a favor? A little effort can reap big bucks.

Paul Weidhaas, US Sales Circuit Program Manager

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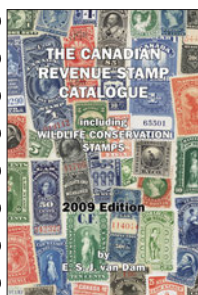
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