



The American Revenuer

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Between 1910 and 1927, receipts for payment of a native hut tax imposed by the British South Africa Co. in Northern Rhodesia included for the benefit of a largely illiterate population a different pictorial element for each year. More inside, page 98.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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ARA Auction 87

Auction 87 will open on the ARA web site December 8, 2014. Closing date will be January 12, 2015 at 12:00 O'clock midnight. The auction will not appear as a printed version in TAR. It will be an on-line auction as was the previous auction. A printed version with a bid sheet will be made available for those members who do not have computer access. It will not include images of the lots. Send your request to the auction manager at ARA Auction, PO Box 74, Grosse Ile, MI 48138. Please enclose \$3.00 to cover printing and postage costs.

Auction 87 includes 379 lots. The auction contains 40 lots of First Issue singles and three accumulation lots of First Issue imperfs, part perfs and perforated issues. There are 25, circa 1860-70's, photos with First Issue stamps on the obverse. Match and medicine issues include 39 match and 23 medicine issues. For those collecting trade cards, the auction contains 62 cards, most from patent medicine companies. Unsold literature lots from the last auction have been included with no reserves. There are also State revenues, Canadian and British Commonwealth issues.

We will still support payments for auction purchases made by credit cards. When you receive an invoice for your lots you will be sent instructions for making a payment.

Members who have joined since the last auction should go to the auction page on the web site and register. Registering will also allow you to view the *TAR* archives of back issues.



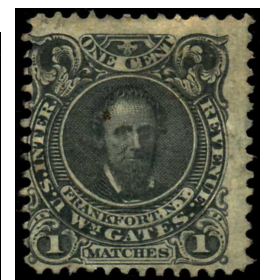
Lot 178



Lot 178



Lot 185



Lot 192



Lot 196



Lot 282



Lot 303



Lot 295



Lot 308



Lot 324



Lot 325



Lot 341

Lot 332

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Search for the Hut Tax

by Joe Ross

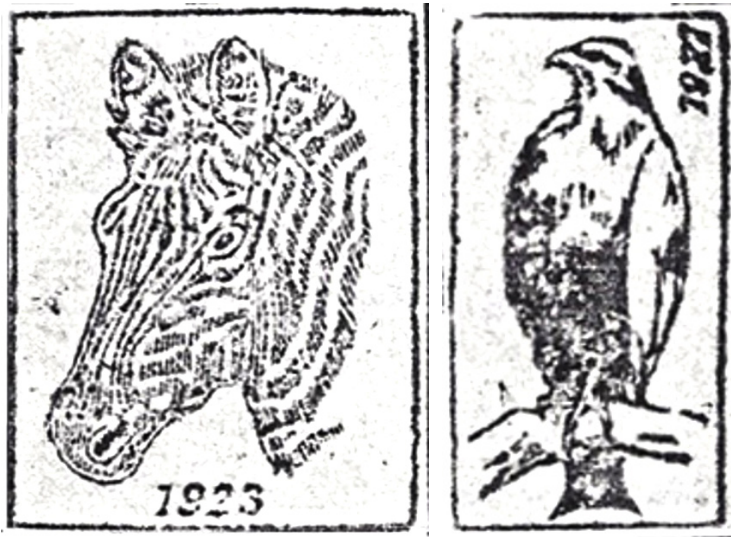


Figure 1. 1923 and 1927 hut tax handstamps pictured in 1980 "British Commonwealth Revenues" catalog

Hank, knowing that I was a collector of "foreign revenues," asked me at the local stamp club, over 20 years ago, "Do you have any Hut Tax stamps?" With a glazed look I answered no, put on a good face, and asked, "What do you know about them?" To which he answered that he'd never seen one. Neither had I.

Thus began my search for the elusive African Hut Tax. My first indication that the Hut Tax existed was the 1980 *British Commonwealth Revenues* catalog by John Barefoot and Andrew

Hall. The Zebra (1923) and the Eagle (1927) shown in **Figure 1** were pictured in the catalog, listed under Rhodesia and Nyasaland as rubber handstamps along with a toad (1924) and a native girl (1926). In vain I searched for these Hut Taxes. At one point I was told that the scarcity was due to the picture/tax being divided into several pieces and divided among the number of families living in the hut. So I began to look for pieces of these Hut Taxes. In the aforementioned catalog another set of improperly identified Hut Tax stamps was lurking under the name of Mozambique Consular but that is another story. I went to a later edition of the *British Commonwealth Catalog* (1986) and all references to Hut Tax stamps had been removed.

Several years later I managed to purchase a 1902 Hut Tax Receipt which had been printed for the British South Africa Company, Administration of North Eastern Rhodesia (**Figure 2**). There are no animals pictured on this receipt. It only required a three-shilling postage/revenue stamp to be affixed. The receipt was made out to one Mwizikulu of the London Missionary Society, Central African Mission.

Several years later I chanced to meet an individual that collected British Central Africa, Rhodesia, etc. At that time he showed me a brass Hut Tax token. It was semi-circular, with "B.S.A.Co. 1913-1914" stamped on the face and a hole punched through the metal which, I was told, allowed the tokens to

Figure 2. Receipt for payment of Three Shillings Hut Tax for the year 1902, British South Africa Company, Administration of North Eastern Rhodesia. The three shilling stamp evidenced payment. Note the Durban imprint at left edge.



be nailed over the hut entrance or worn around the neck. Years later I acquired the similar piece shown in Figure 3.

In April of 1993 Paulo Barata wrote a short article in *The International Revenuer* entitled "The Native Tax Stamps of Mozambique." He stated that the stamps were issued with two purposes in mind: payment of an annual hut tax; and payment of fees for work permits for black workers from Mozambique in South Africa. Pictures of native huts on tax stamps but no animal pictures.

In 1998 William Barber published *The Impressed Duty Stamps of The British Colonial Empire* catalog. I found no references to a Hut Tax, but found listed under British South Africa a 10-shilling direct embossed vermilion stamp. The 10s blue impressed stamps on the Native Tax Receipts illustrated in Figures 6 and 7 are in the identical style

Eventually along came the internet and eBay. I bid at auction on several lots of, yes, you guessed it: Native Tax Receipts from The British South Africa Company with a different picture for each year! The tax rate was also included on the document in the form of an oval direct-impressed stamp.



Figure 3. British South Africa Co. brass hut tax token for 1911-12

The bidding became very serious but I was able to obtain a few items, illustrated in Figures 4-8. Prior to receiving them, a collector from Australia, Ray Cocks, contacted me. He too had purchased a few from this grouping. Actually three of us split the ten or twelve that had been offered. We



Figure 4. Above, 1917 Native Tax Receipt, British South Africa Co. administration of Northern Rhodesia, tax five shillings, with printed illustration of ibex

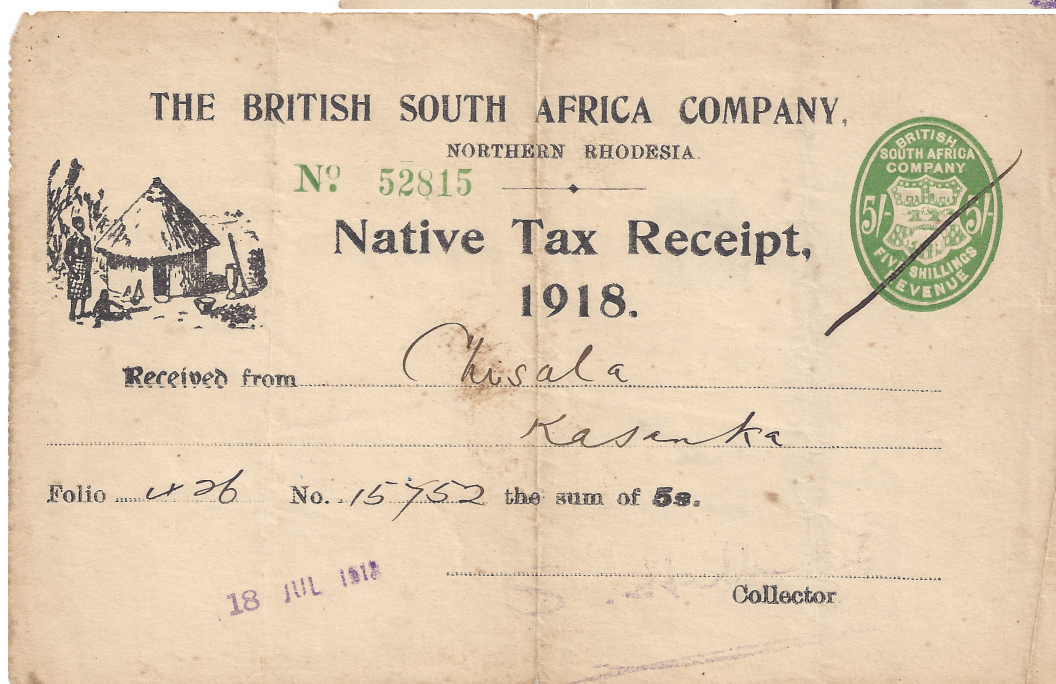


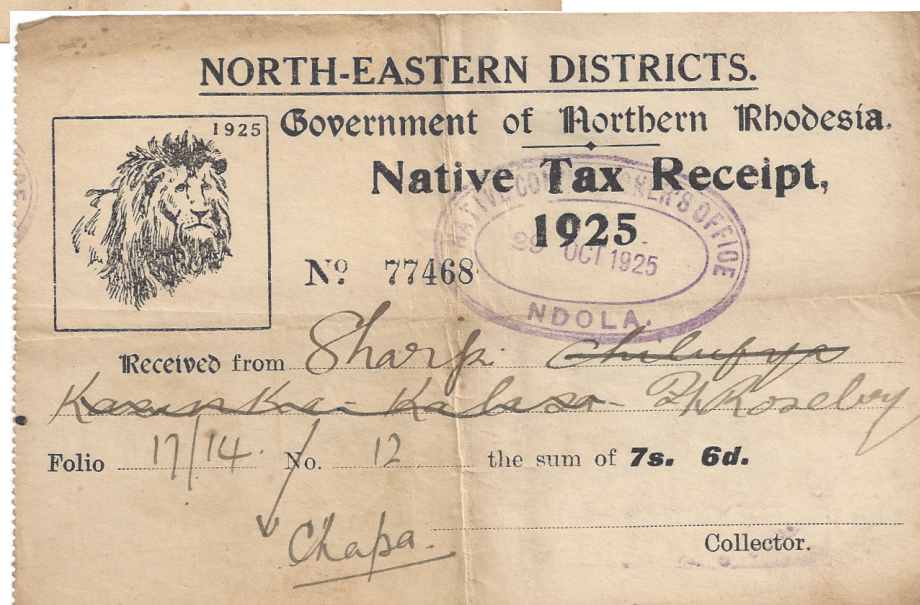
Figure 5. 1918 5s receipt, printed illustration of native hut

Figure 6. 1920 10s receipt,
printed illustration of native
woman, churn and child



Figure 7. 1921 10s receipt,
printed illustration of rhinoceros,
dated handstamp of Native
Commissioner's Office, Fort
Rosebery, Northern Rhodesia

Figure 8. 1925 7s6d
receipt, printed
illustration of lion,
Ndola Commissioner's
datestamp



exchanged information on what we knew of the Hut Tax stamps. A 1914 receipt with 3s red impressed stamp and printed 3s rate has both of these crossed out by hand with "5/" written alongside. A 10s Overdue Native Tax Receipt with indeterminate year "19" has handwritten "23" added, a faint partial strike of the zebra handstamp previously shown in Figure 1, and a partial Commissioner's Office dated handstamp of April 9, 1924.

Unbeknownst to me, a thoroughgoing article on hut tax tokens by P. G. Locke had appeared in *Heritage of Zimbabwe*, No. 11, 1992. In it Locke addressed hut taxes in Nyasaland (present-day Malawi) and Northern Rhodesia (now Zambia) and wrote the following:

With respect to Northern Rhodesia, Hut Taxation was inaugurated in North-Eastern Rhodesia in 1901 (also at a rate of 3 [shillings] per annum) and, although tax tokens as such were never issued, an interesting system of tax stamps was employed instead. Commencing from 1910, immediately prior to the amalgamation of North Eastern and North Western Rhodesia into a single territory, the tax receipt was stamped with a distinctive emblem or symbol representing the year of validity.

Changing from year to year, these emblems depicted mainly animals and human activities and [many] were stamped by hand [or printed] on the receipts for the

Table 1. Summary of Northern Rhodesia Pictorial Hut Tax Receipts

Year	Tax	Stamp	Symbol, printed (p) or handstamp (h)
1910	3s	???	hand (?)
1911	3s	???	fish (?)
1912	3s	???	goose (?)
1913	3s	3s red impressed	fly (?)
1914	5s	3s red impressed, uprated to 5s by ms.	rooster (p)
1915	5s	5s green impressed	native axe (p)
1916	5s	5s green impressed	soldier with rifle (p)
1917	5s	5s green impressed	ibex (p)
1918	5s	5s green impressed	native hut (p)
1919	5s	5s green impressed	native in dugout (p)
1920	10s	10s blue impressed	native woman, churn and child (p)
1921	10s	10s blue impressed	rhinoceros (p)
1922	10s	10s blue impressed	gazelle (p)
1923	10s	10s blue impressed	zebra (h)
1924	10s	10s blue impressed	frog (h)
1925	7s 6p	none	lion (p)
1926	7s 6p	none	native carrying bowl on head (p)
1927	8s 6p	none	eagle (h)

benefit of the illiterate. Indeed, such was the impression made by these motifs, that it was not uncommon in later years for significant events to be dated in rural areas by reference to the appropriate symbol. In all a series of 18 emblems was used dating from 1910 to 1927, after which the tax system was changed.

Finally I am able to list all the symbols and most of the revenue types starting in 1910 and ending in 1927 (Table 1, Figures 9, 10).

Figure 9. Pictorial elements used on Northern Rhodesia 1910–24 hut tax receipts

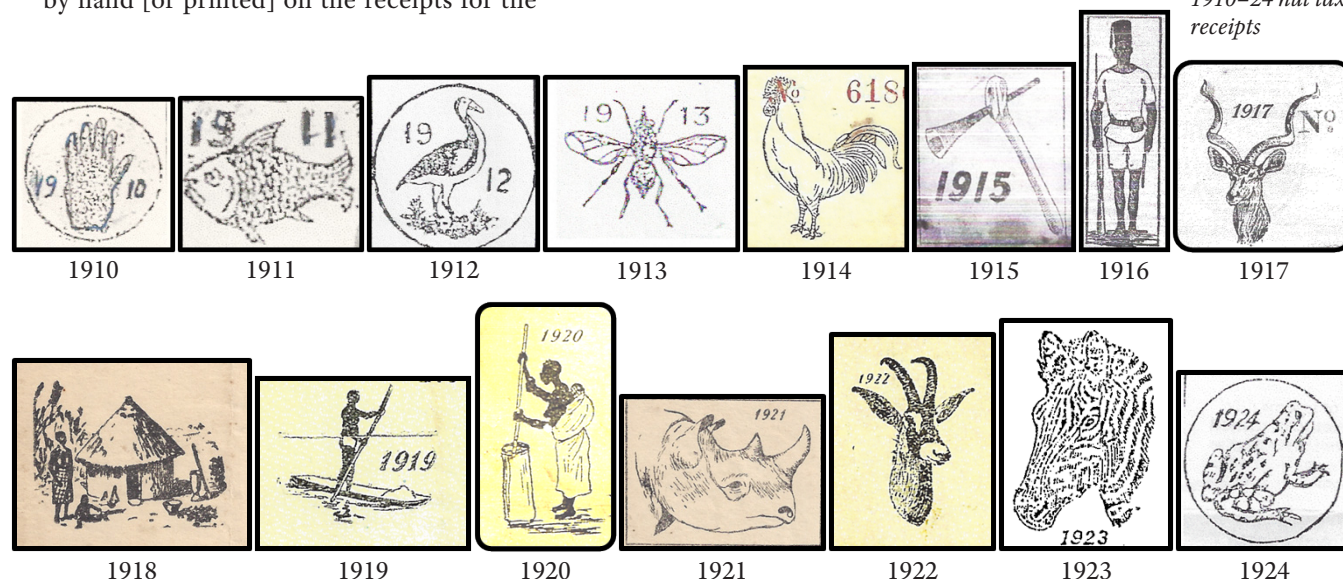
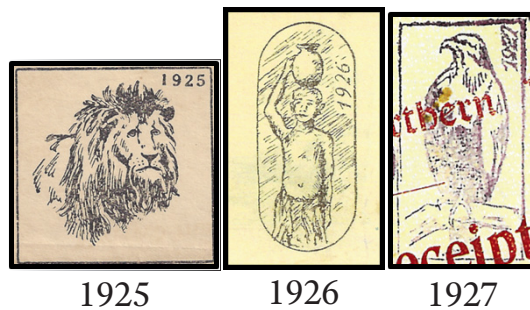


Figure 10.
Pictorial elements
used on Northern
Rhodesia 1925–7
hut tax receipts



British Central Africa Hut Tax receipts

During the course of this search, it emerged that a hut tax was also collected in the neighboring British Central Africa Protectorate (which in 1907 would become the Nyasaland Protectorate; in 1953, part of the Federation of Rhodesia and Nyasaland; and in 1964, the independent Republic of Malawi). Figure 11 shows a 1903 receipt for payment of three shillings Hut Tax with 3s purple impressed stamp, notation “One teacher’s Hut at Mlanji

Mission Station” and Milanji circular district handstamp. Figure 12 shows another 1903 receipt, this time with 6s blue stamp, Westshire circular district handstamp, and boxed datestamp of Chikwawa, the district capital. Figure 13 shows a 1904 unused receipt with 3s red stamp, printed for use in Blantyre, altered by “MLANJE” handstamp.

Only the Northern Rhodesia 1910–27 receipts, though, were pictorial, which gives them special status.



Figure 11. British Central Africa 1903 3s Hut Tax receipt, for “One teacher’s Hut at Mlanji Mission Station”



Figure 12. British Central Africa 1903 6s Hut Tax receipt, made at Chikwawa, Westshire District

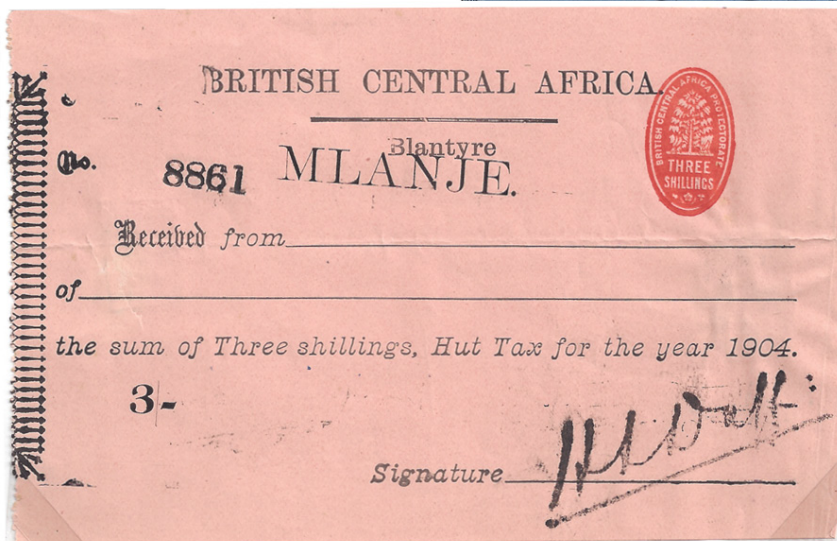
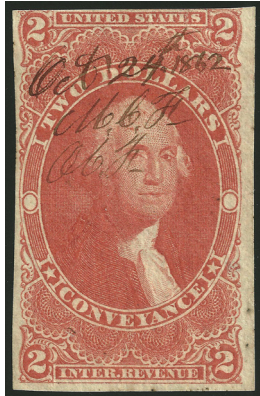


Figure 13. British Central Africa unused 1904 3s Hut Tax receipt

Finds in the Marketplace (I): October 24, 1862, Cancel on \$2 Conveyance

[From Steven Perch M.D.] This early example of the imperforate \$2 Conveyance First Issue U.S. revenue stamp (Scott R81a) has a manuscript cancel dated October 24, 1862. This appears to be



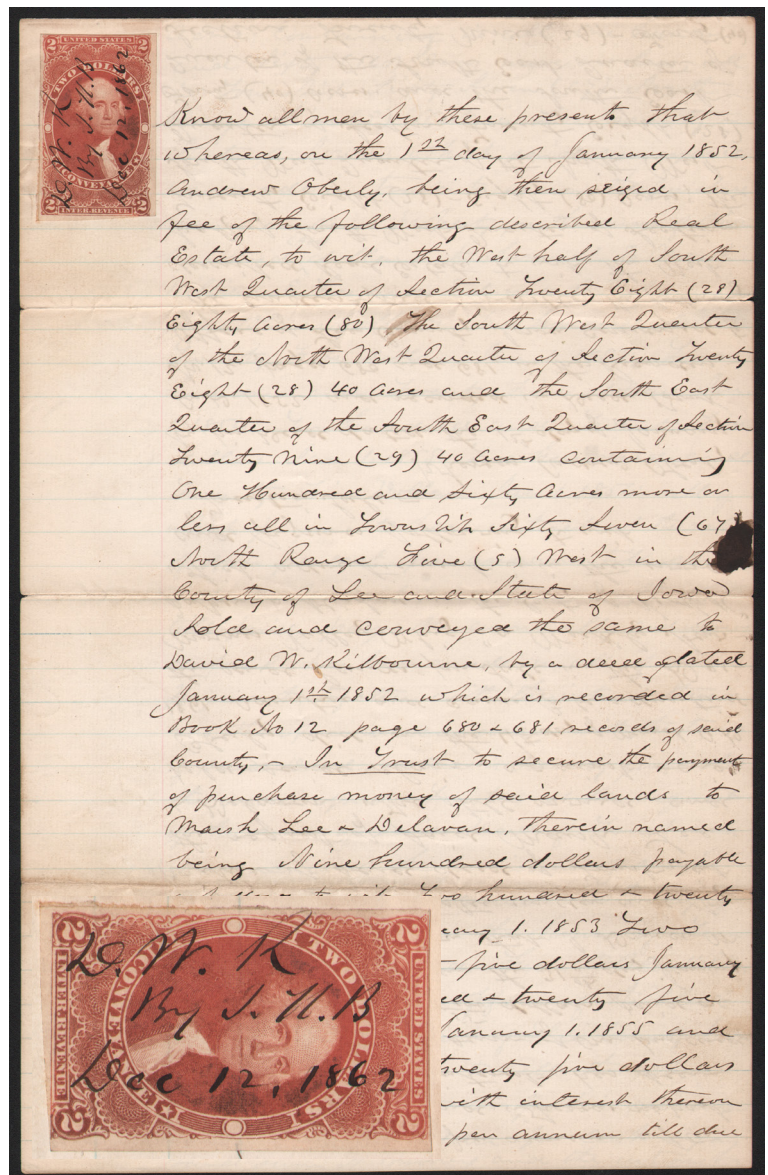
a remarkably early date, and might be the earliest known use of this stamp. The documentary taxes took effect on October 1, 1862, but many of the stamp designs weren't printed and delivered by Butler & Carpenter of Philadelphia until later in October, or even November and December 1862. Until now, the \$2 Conveyance

revenue stamp was believed to have been printed December 12, 1862 and issued December 18, 1862 (Toppan et al., 1899, page 60). If the October 1862 cancellation date on this example is correct, then perhaps this stamp was printed earlier than previously believed.

In the 1930s, a popular activity among revenue stamp collectors was to try to find and report the earliest known use of each of the First Issue U.S. revenue stamps. This was the topic of many letters published in *The American Philatelist* during 1928–42 in the “Revenue Unit Columns” edited by Beverly King. A list was generated for the earliest known use of each stamp. Until now, the previously reported earliest known use of the \$2 Conveyance stamp was March 20, 1863. The example shown here was recently discovered in an online auction in June 2014. This October 24, 1862, cancel is dated much earlier than March 1863. Are any of our readers aware of an earlier known use of this stamp? Any comments would be appreciated.

[From Michael Mahler] Steve, Thanks. In my experience, there is no reason to doubt the delivery dates in the Boston Book. There are many instances of documents executed in late 1862 and early 1863 with stamps affixed later when they became available, with cancels presumably backdated. The deed shown at right was made December 12, 1862, at Keokuk, Iowa, to property sold for \$1,610, thus taxable at the 1862 Conveyance \$2 rate. It bears a \$2 Conveyance imperforate with cancel dated December 12, 1862. According to the Boston Book, this must have been back-dated, and in this case we have corroborating evidence. The cancel reads “D.

W. K By J. H. B.” The former was D. W. Kilbourne, who executed the deed. His signature finalizing the transaction is followed immediately by a statement of notary J. H. Barker, also dated December 12, that Kilbourne had appeared before him, attesting to his identity and signature. If the stamp was affixed December 12, why would it have been necessary for Barker to cancel it for him? Barker’s jurat proves that Kilbourne had been in his office that day. This suggests strongly that the stamp was affixed later by Barker, with cancel backdated to the day of execution. The deed was filed for record January 24, 1863, a likely candidate for the date of stamping and cancellation. Presumably it would have taken some weeks or months for a supply of the \$2



Conveyance to reach Iowa. Incidentally, this deed is ex-Woodrow Westholm, a prominent revenue collector and author of the 1970s, who hailed from the Hawkeye state.

Backdating did not conform to the letter of the law, which required "the person using or affixing the [stamp] shall write thereupon... the date upon which the same shall be attached or used," but was certainly understandable.

[From Steven Perch] I've found another example of R81a with a very early dated use: Feb 21, 1863. This is one month earlier than the previously published earliest known use (EKU) which was March 20, 1863.

[From Michael Mahler] This is likely to have been cancelled the day of use, but without the original document it is impossible to say. Shown here is a deed made February 24, 1863, bearing a \$2 Conveyance

imperforate which can be said with certainty was affixed that day. Property in New Brunswick, New Jersey, was sold for \$1,800 by Vorhees Brower and Sarah E. Brower, and the stamp is canceled "VB & S.E.B. Feb. 24 1863" in blue ink. Alongside in the same distinctive hand and ink is written "Vorhees Brower his mark" next to Brower's "X". Beneath the printed "SIGNED SEALED AND DELIVERED IN THE PRESENCE OF" has been inserted "(being first duly stamped)" signed in the same blue ink by J. Dixon, Jr. Evidently it was Dixon who affixed the stamp, then canceled it for Brower. Dixon would be appointed to the New Jersey Supreme Court in 1875, sitting until his death in 1906.

Listed on the facing page are the earliest documents I have seen bearing the \$2 Conveyance. My records sometimes include the document itself, a scan or a photocopy, which can be



closely examined. In other cases, they include only the most basic details — date, stamp(s), location, amount — and verification of the date of stamp usage is not possible. The most likely candidate for earliest surviving use of this stamp is the deed made December 27, 1862, in Philadelphia, where stamp printers Butler and Carpenter and government stamp agent William Kemble were located (Mahler, 1993); presumably the \$2 Conveyance, first delivered to Kemble December 18, 1862, was in the hands of the public there by December 27 or shortly thereafter.

An underappreciated factoid emerging from this survey is that the perforated \$2 Conveyance was in circulation by late April or early May of 1863. Shown on the facing page is a deed bearing this stamp made May 8, 1863, canceled “P P May 8 63” in the distinctive hand of the maker of the deed, Peter Paeck.

References

Toppan, G. et al. 1899. *An Historical Reference List of the Revenue Stamps of the United States*. Boston Philatelic Society. See page 60.

Deeds Showing Early Usage of \$2 Conveyance

Date	Stamp(s)	Location	Comments
11/20/1862	R81a	Buffalo, N.Y.	Stamp affixed later (issued 12/18/62)
12/2/1862	R81a	Lee County, IA	\$1610; stamp affixed later, cancel backdated
12/27/1862	R81a	Philadelphia	Large deed, amount \$2000
1/10/1863	R81a?	Riverton, NJ	\$2500; huge vellum deed
1/20/1863	R81a pair, R66a	Franklin County, OH	\$2980
1/27/1863	R81a	Madison County, OH	\$1937
2/13/1863	R81a	Newfield, NY	\$1300
2/14/1863	R81a	Moretown, VT	\$1250; cancel not dated
2/24/1863	R81a	New Brunswick, NJ	\$1800; date verified
2/27/1863	R81a	Licking County, OH	\$1066.66
4/1/1863	R81a	Berks County, PA	\$2250; date verified
4/1/1863	R81a pair, R66a	Warren County, OH	Mounting stains
4/22/1863	R81c, R66a (x3)	Alexander, NY	\$3000; R66a bottom margin strip of three
5/8/1863	R81c	Hackensack, NJ	\$1210; date verified
5/20/1863	R81a	“ILLINOIS CENTRAL LAND DEPT” 6/18/1863 cancel	
9/1/1863	R81a	Sheridan, NY	\$1250; date verified

King, B. et al. 1979. *Revenue Unit Columns from The American Philatelist*. Quarterman Publications, Inc. See article pages 8–9 titled ‘Early Dates on First Issue Imperforates.’

Mahler, Michael. 1993. How Were U.S. Civil War Documentary and Proprietary Revenues Made Available to the Public? *The American Revenuer* 47 (April):76–122.

Daniel B. Curtis, 1936–2014

Most revenueurs who even casually pursue their hobby on the internet are aware of the wonderful website maintained by Daniel B. Curtis of Tampa, Florida — *The Curtis Collection*. Sadly, the original link to this wonderful resource was severed on January 7, 2014, with the death of Mr. Curtis. Most happily though, Dan’s website, thecurtiscollection.com, will live on and be maintained through the courtesy of Robert A. Siegel Auction Galleries, Inc.

Dan was born February 15, 1936, in Syracuse, New York. He grew up in Tampa, graduating from high school there in 1953, and went on to earn a degree in architecture from the Georgia Institute of Technology in 1958. Dan served on active duty with the U.S. Army Corps of Engineers, later in the U.S. Army Reserve and Florida National Guard, retiring from the Army at the rank of colonel. Dan pursued a successful career in contracting, real estate, and banking, and was highly involved with the civic affairs of his community and St. Andrews Episcopal church.

Dan’s philatelic life was rich and varied. He was a life-long world-class collector, earning numerous

awards and recognition for his collection and for his revenue census work. He was a long-time member of the American Philatelic Society, the American Revenue Association, and the U.S. Philatelic Classics Society, was a trustee of the Philatelic Foundation, and served on the Smithsonian National Postal Museum’s Council of Philatelists.

Dan was predeceased by his first wife Marguerite Player Curtis but happily survived by their two children William P. and Robert T. Curtis. He is survived by his second wife Olivia Christine Curtis, her children Michele, Karen, and Dana and by his brother William E. Curtis. At age 77, Dan has closed his last album and left a rich heritage for many philatelists across the United States.

Dan was a true gentleman and one of the most pleasant and generous persons you would ever encounter. He took great pleasure in hosting fellow collectors at his home to show his collections and talk about stamps. He also enjoyed giving his guests a tour of his home town, Tampa, and was well versed in the history of the area.

The Ventura Rock Soap Co. of San Francisco and Ventura County, California

by Michael J. Morrissey



Figure 1. "V. R. S. C." 1875 cancel on 2¢ Second Issue Proprietary

Identifying the user of a particular cancellation found on a loose revenue stamp which was long ago separated from its product can be a challenge. This is particularly true when the cancel consists of nothing more than some initials and a date, but no location, or product name. However, it should be noted

that the more initials there are, the fewer the number of proprietors there were in existence during the relevant period that could qualify. This phenomenon can have the effect of narrowing the field significantly. For example, who could argue that the initials M.G.O.Co. on a First Issue revenue stamp stand for anything other than Merchant's Gargling Oil Co. of Lockport, N.Y.?

The stamp shown here in Figure 1 is a 2¢ Second Issue Proprietary stamp on green paper, Scott No. RB2b. The cancel thereon reads "V. R. S. C./Dec. 6, '75." in two vertical lines. In this instance it is oriented vertically up, but is also known reading down. This letter-press printed precancellation is far from common and commands a substantial premium over and above the normal retail price of the stamp itself. Before now this cancel could not be attributed to any particular proprietor, yet the probable uniqueness of this set of initials mitigated toward an eventual identification to a high degree of probability. The purpose of this article is to nominate the most likely candidate for its ownership.

While perusing a San Francisco City Directory for the mid-1870s I came across the entry illustrated in Figure 2. I was immediately struck by the name

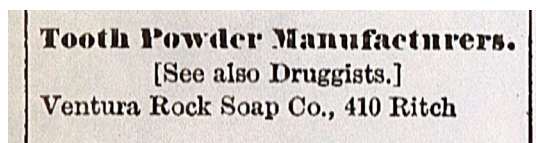


Figure 2. "San Francisco City Directory" ad for Ventura Rock Soap Co. circa 1875

and the consequent string of initials that could be created by its abbreviation. Did V.R.S.C. stand for the Ventura Rock Soap Company? To prove the

hypothesis a particular set of facts had to be proven. First, it had to be established that the company existed in December 1875. Second, it had to be established that the firm marketed a product or products taxable under the Proprietary stamp law established by Internal Revenue Act of 1862, as amended. Finally, the 2¢ rate had to be consistent with the probable retail price of such product. If even one of these facts could not be established, then the cancel must, at least for now, continue to remain anonymous.

Did the company exist in 1875? The first mention that this author has been able to find in contemporaneous publications is the November 18, 1875, article from *The San Francisco Chronicle* newspaper shown in Figure 3. It actually cites

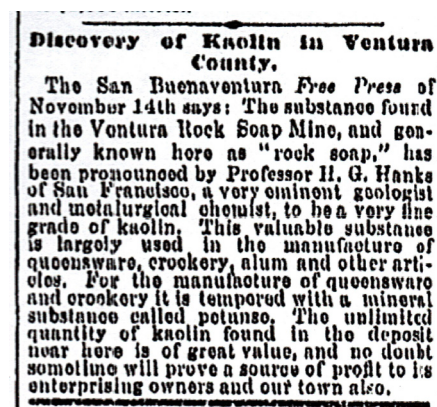


Figure 3. November 1875 newspaper clip describing "rock soap" from Ventura Rock Soap Mine

an article appearing four days earlier in the *San Buenaventura Free Press*, referring to the Ventura Rock Soap Co. Perhaps the largest and most detailed advertisement for the company and its products, illustrated in Figure 4, appeared in the *Pacific Medical and Surgical Journal* for January 1876, as well as some subsequent issues. Among the firm's products was a toilet soap possessing not only cosmetic qualities, but medicinal healing qualities as well. The rock soap was also used to produce a tooth powder also claiming both cosmetic and medicinal efficacy. So, yes, the firm did exist in 1875, the year in the cancellation.

Next, was the toilet soap, or the medicinal poultice, or the dentifrice taxable under the then-existing Proprietary tax laws? The answer is yes on all three counts.

Let us first look at the toilet soap. The advertisement in Figure 4 uses cosmetic terms such as “deterative,” “bleaching,” and “whitening.” The ad in Figure 5 appeared in the *Mariposa Gazette* on July 8, 1876, and was even more effusive in its praise of the cosmetic qualities of the Rock Soap, using such terms as “vigorous and healthful tone” and “freshness and bloom of youth.” Clearly, the toilet soap was marketed for its cosmetic qualities and as such was taxable the same as any other cosmetic product. Internal Revenue Commissioner J. W. Douglass so ruled in similar cases on July 19, 1873. That opinion letter can easily be found in Michael Mahler’s 1988 publication *United States Civil War Stamp Taxes*, at p. 236 and, quoting the *Internal Revenue Record*, reads as follows:

Soaps Advertised and Recommended as Having Special Virtues as Medicinal Preparations or Cosmetics, are Liable to Stamp Tax under Schedule C.

Treasury Department,
Office of Internal Revenue,
Washington, May 27, 1873.

*Alex. P. Tutton, Esq.,
Supervisor, Philadelphia, Pa.*

Sir: I have received your letter of the 23d inst., enclosing eight labels and wrappers used upon soaps which you say are largely sold throughout your district, and asking for my decision as to whether these labels render the soap to which they are attached, and by which they are held out and recommended for sale to the public by the makers and vendors, liable to stamp tax under Schedule C.

In reply I have to inform you that soaps of all descriptions, including fancy, scented, honey, cream, transparent, toilet, and shaving

NO FURTHER USE FOR SOAP FOR CLEANSING.

ROCK SOAP, FROM THE VENTURA ROCK SOAP MINE.

ROCK SOAP is not a chemical compound, but a natural product found in the State of California, containing Alumina, besides other valuable substances. M. Bonnamy, an eminent French Chemist, in a paper recently published in a Scientific Journal on the continent, says, “Alumina added to neutral soap renders it more powerfully deterative than the most alkaline soap, without interfering with its mildness in other respects. It also imparts to soap powerful bleaching and whitening properties. Soap containing this ingredient, is particularly suitable for toilet use.” He also recommends the addition of Alumina to skin cosmetics, and as a base for tooth powder, says it is preferable to all other substances. Rock Soap is ascertained by analysis to have deterative properties valuable to an eminent degree for the purpose for which it is recommended, and to contain nothing injurious for such use. After using it no one will be without it. It is perfectly marvelous in its operation.

AS AN EARTH DRESSING

For lacerations, ulcerations, and cutaneous diseases it is unequalled. Rock Soap is an absorbent of great power, and may be used with great success as a poultice for indolent ulcers, etc.

It Possesses Wonderful Healing Power, and will cure chapped hands and lips, cuts, sores, sprains, etc. It alleviates the soreness and irritation of the skin, produced by shaving.

ROCK SOAP TOOTH POWDER.

For Preserving and Embellishing the Teeth, Rock Soap Tooth Powder surpasses anything of the kind ever offered to the public. It possesses peculiar anti-septic properties, highly beneficial to the teeth and gums. It acts both mechanically and chemically in cleansing, whitening and deodorizing the teeth. It eradicates all tartarous adhesions to the teeth, and insures a pearl-like whiteness. It cannot corrode or wear the enamel, for it contains no acid, and the grittiness is lost shortly after coming in contact with water. It arrests decay and induces a healthy action of the gums, which keeps the teeth firm in their sockets. The disinfectant qualities of this powder not only preserve the teeth, but give a permanent sweetness and fragrance to the breath, so that the leading requisites of cleanliness and efficacy are obtained in the highest possible degree. It is delicately flavored, attractively put up, and combines every quality of a perfect dentifrice.

ROCK SOAP IS PREPARED AND PUT UP

In One Pound Packages.

Ten Pound Packages.

In Bricks for Restaurants and Ships,

In Cakes for General and Toilet Use.

In Cakes for Whitening the Skin, extra fine and perfumed.

Rock Soap Tooth Powder, (in elegant box).

VENTURA ROCK SOAP CO.

Office, 728 Montgomery Street,

CHAS. H. WHEELER, Selling Agent.

SAN FRANCISCO.

soaps, are exempt from taxation when they are not placed in the category of medicinal preparations, nor held out as remedies or specifics for diseases, or affections of the

*Figure 4. 1876
ad for Ventura
Rock Soap*

ROCK SOAP.

ROCK SOAP is a natural product, possessing most marvelous cleansing and cosmetic properties. Besides other saponaceous substance it contains Alumina, which is more powerfully deterative than most Alkaline Soaps. Rock Soap is ascertained by analysis to have deterative properties valuable to an eminent degree for the purposes for which it is recommended, and to contain nothing injurious for such use. After using it no one will be without it. It is perfectly marvelous in its operation.

FOR HOUSEHOLD Purposes.

It cleans kitchen utensils, glass, and tinware; polishes gold and silver; removes oil and grease from tables and floors. It is a great saving of time and labor.

FOR TOILET AND BATH.

Rock Soap possesses remarkable cosmetic properties, without any deleterious effect upon the skin. It is perfectly harmless, and gives a vigorous and healthful tone to the skin; it restores the freshness and bloom of youth in a manner which is marvelous. It is put up with a brilliant label, and is having an immense sale. It sells itself. See quotations.

VENTURA ROCK SOAP CO.,
728 Montgomery Street.
Jan 1 n-28 1yr.

Figure 5. July 1876 ad extolling the cosmetic benefits of Ventura Rock Soap

body, nor placed in the category of cosmetics and as such recommended for popular use and sale.

But on the contrary, when such soaps are held out and recommended to the public as medicinal preparations and cosmetics, and special merit is claimed for them, and patronage solicited on account of their healing, improving, and beautifying qualities and properties, and when these claims are clearly and prominently set forth on the wrappers, labels, and circulars accompanying each packet, or box, or pot, or other enclosure, they become liable to stamp tax under Schedule C. I have examined

these labels and marked such of them as, in my opinion, set up claims which render the soaps covered by them liable to stamp tax, and those that are not liable.

When it is claimed for any soap that "it removes unhealthy emanations from the skin," "cures cutaneous eruptions," "renovates and freshens the complexion," "alike good in the sickroom, nursery, or on the toilet stand," I hold that it is liable to the stamp tax. When a particular soap is claimed "to be beneficial in removing tan, sunburn, moth, and freckles," when it is advertised "to cleanse and invigorate the skin, and to improve the complexion," as it is claimed of the oat-meal and glycerine soap, such soap is placed in the category of cosmetics, and as such must be stamped.

When a soap is especially recommended for "the healthy action" which it produces "upon the skin," for its power to remove "eruptive humors from the face," its tendency "to ward off infectious diseases," and its tendency to "improve the complexion generally" — recommendations and claims set up for the "Camphor Ice Soap" — such soap is placed in the category of cosmetics, and must be so regarded by revenue officers.

The "Tar Soap," according to the label, has been well tested as to "its efficacy in curing salt rheum and other obstinate cutaneous diseases." While the "Tar and Glycerine Soap," aromatic and extra fine in quality, "renovates the complexion and removes pimples, tan, and sunburn," improving, healing, and beautifying properties which give the special value to cosmetics.

These soaps, with such claims, and accompanied with such labels and wrappers, are clearly covered by the language of the statute defining what medicinal and cosmetic articles shall be stamped. And so long as the makers and vendors of such soaps elect to place them in this category, it will be the duty of revenue to see that they are properly stamped.

Enclosed I return the labels.

Yours respectfully,

J. W. Douglass, Commissioner.

IRR v.XVIII, July 19, 1873, p. 17

The use of the Ventura Rock Soap as a natural poultice amounted to advertising it as a medicinal preparation, thereby subjecting it to the patent medicine tax, Schedule C of the Act of 1862, as amended.

What about the tooth powder? The same act provided that dentifrice and toothpastes were taxable as cosmetics, thereby subjecting the company's tooth powder to the tax.

Finally, where does the 2¢ tax rate fit in? Keep in mind, the taxes on proprietary medicines and cosmetics took effect October 1, 1862, and terminated unchanged on July 1, 1883. The rate was based upon the retail price of the product and was identical for both medicines and cosmetics. The 2¢ stamp paid the rate on a product retailing from 26¢ to 50¢. An advertisement giving the price for an individual Rock Soap product has not been found, but a price requiring a tax of 2¢ for bar soap or tooth powder was quite reasonable on the West Coast where prices were traditionally higher. While the same product on the Eastern Seaboard might have sold for less, thereby requiring only a 1¢ stamp, the California economy at the time was inflated, making things a bit more expensive.

Little can be found about the Ventura Rock Soap Company and its products and it is assumed that it ultimately failed. We do however know that the company was founded by one Leonard H. Bickford, who partnered with Mr. William S. Cronk and a Mr. A. F. Hubbard. Very early on they granted a five year exclusive agency to Mr. Charles H. Wheeler to market the rock soap in all its various forms. While the mine was in Ventura County, the sales offices were in San Francisco. The various addresses used at various times in advertisements are, in order, as follows: 728 Montgomery Street, 124 Fifth Street and 410 Ritch Street. A short summary of the company's history appeared in *California Place Names*, by Erwin Gustav Gudde, published in 1949. The pertinent passage reads:

"JAVON CANYON, CREEK (VENTURA). The name of the canyon one mile southeast of Seacliff is derived from the Spanish *jabon* (soap) and is reminiscent of one of



the strangest of the numerous California mineral booms. It was started in 1875 when H. L. Bickford began to work the so-called "soap rock" mine in the canyon. Within a short time a number of companies, including the Pacific Soap Company, were organized for the miracle product, which was made into scrubbing soap, toilet soap, salt-water soap, and even tooth powder. The same year, samples of the mineral were shown at the Paris Exposition and attracted considerable attention. It turned out however, that the mineral was infusorial earth suitable only for polishing jewelry and silverware, and California's soap bubble burst."

One of the last advertisements the author has found is that in Figure 6. It appeared in the San Francisco newspaper *Figaro* on June 22, 1878. Notice that all cosmetic and medicinal claims for the soap have been dropped, thereby making it an ordinary cleansing soap and, as such, not subject to the Proprietary stamp tax.

Comments or questions regarding this or previous articles may be addressed to the author at mmorrissey@columbus.rr.com.

Figure 6. In this June 1878 ad for Ventura Rock Soap, all cosmetic and medicinal claims have been dropped.

Does Anyone Recognize These Cancels/Symbols?

[From Dan Harding] Here are two slightly different versions of the same intriguing cancel. Has anyone seen these before? Please send responses to info@revenue-collector.com, or to the editor.



The Real Estate Transfer Stamps of Altoona, Pennsylvania: A Review and the Discovery of an Inverted Denomination

by Ronald E. Leshner

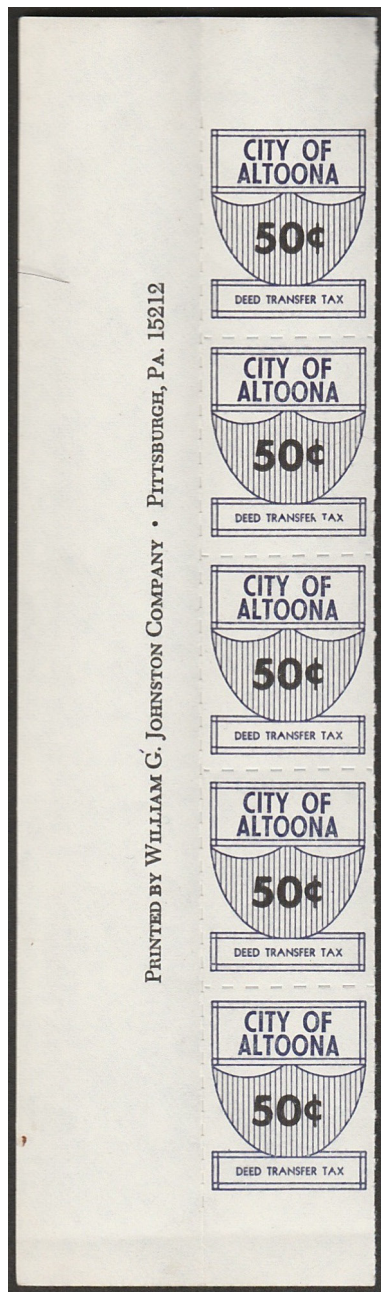


Figure 1. 50¢ strip of five showing printer's identity in left selvedge.

In 1969 the State Revenue Society published *Pennsylvania Local Real Estate Transfer Stamps* by Frank L. Applegate as revised by R. Maurice Fox, Charles H. Hermann, and Dr. Albert E. Thill with an addendum by J. Herbert Dixon, Jr. At that time I was living in Quakertown, PA and just beginning my interest in these local real estate transfer stamps. A few years earlier the local North Penn Stamp Club had acquired the Quakertown real estate transfer stamps which were no longer in use, and Maurice Fox had ridden the train from Philadelphia to Quakertown to obtain the remainder of those stamps from whence the stamps were dispersed to interested collectors. A few years later my interest led me on a business trip to Harrisburg to visit the county court house and I obtained a few mint examples of the stamps then in use in Dauphin County.

The enabling legislation for the local real estate transfer taxes was Act 481 of 1947. The law permitted the local municipality to levy a maximum 1% tax on real estate transfers, and it is believed that all municipalities that took advantage of a local real estate transfer tax used that 1% rate. When a city, town, or

township was joined by a school district in levying a real estate transfer tax, the maximum 1% was shared equally, i.e., the city, town, or township rate was ½% and the school district rate was ½%. Based on the writings of Applegate et al. (1969), Altoona must have been one of the first municipalities in Pennsylvania to take advantage of a local real estate transfer tax in 1947.

The following listing of the Altoona stamps is an update of the original Applegate listings. The initial printing by William G. Johnston of Pittsburgh was rouletted 9½. The pane size is 20, five rows of four stamps. A subsequent printing of stamps was rouletted 6½. Until August 2014 only the \$1 and \$20 from this subsequent printing had been recorded.

5¢ yellow	\$5 brown
10¢ carmine	\$10 purple
25¢ green	\$20 maroon
50¢ dark blue	a. rouletted 6½
a. rouletted 6½	\$50 gray
\$1 orange	\$100 black
a. rouletted 6½	

Recently I was able to acquire 18 mint examples from a single pane of the 50¢ denomination that had been broken up prior to my acquisition. The stamps are rouletted 6½. Both the leftmost five stamps with selvedge containing the printer's identity and the five stamps from the right edge were left intact (**Figure 1**). To my surprise one of the examples from the interior of the pane had the denomination inverted (**Figure 2**)!

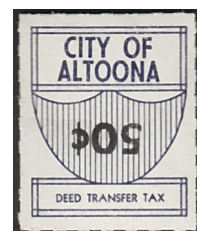


Figure 2. Left, 50¢ with denomination inverted.

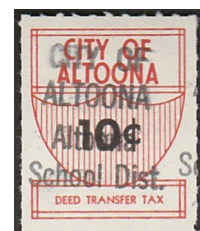


Figure 3. Right, Handstamp altering the authority from the City of Altoona to joint authority of the City and the School District of Altoona.

In the early 1970's I sent a letter to Altoona, hoping to acquire a few examples of their stamps to add to my meager holdings. I purchased the 5¢, 10¢, 25¢, 50¢, and \$1 denominations and much to my surprise the stamps that arrived had a handstamp altering the stamps for use by the joint authority of the city and school district (**Figure 3**). With one set of stamps the school district and the city split the revenue. Significantly the low volume use 5¢, 10¢, and 25¢ stamps were rouletted 9½; the 50¢ and \$1

stamps were rouletted 6½. Although it seems likely the search for the rouletted 6½ varieties of the 5¢, 10¢, and 25¢ stamps may be fruitless, the search for the other denominations (\$5, \$10, \$50, \$100) rouletted 6½ should turn them up both with and

without the handstamp altering the stamps for joint use by the city and school district.

Applegate, F. L. et al. 1969. *Pennsylvania Local Real Estate Transfer Stamps*. State Revenue Society, Lincoln, NE.

New York Secured Debt Stamps Illustrated

by John Bowman and Michael Mahler



The New York Secured Debt stamps appear in the new *State Revenue Catalog* as numbers SCD1–14, with only the \$100 illustrated. As it is safe to assume readers are extremely unlikely to have seen all values, they are illustrated here.

The Secured Debt tax was a voluntary one, paid on bonds in lieu of the state's onerous annual personal property tax of roughly 2%. Initially it secured permanent exemption from property tax for a one-time payment of 0.5% of the face value of the bond. The ten stamps shown in the top two rows were issued to pay it, the earliest recorded usage (of a \$5) dated September 6, 1911. The 1¢, 5¢, 50¢, \$1, \$50 and \$100 shown here bear the simple datestamp cancels of this early period.

Effective May 1, 1915, the tax was increased to 0.75%, and the exemption from property tax provided was reduced to five years. The \$2.50 and \$5 shown here bear the "TAX EXEMPT FOR FIVE YEARS" 20mm circular cancel characteristic of this

period. This tax expired after only six months, but was replaced by an essentially equivalent one of 75¢ per \$100, in effect April 16–December 31, 1916. To facilitate payment four new stamps were issued, illustrated on the bottom row here. The 75¢, \$7.50 \$10 and \$25 shown here bear the the larger "TAX EXEMPT FOR FIVE YEARS" 23mm circular cancel characteristic of this period.

Effective June 1, 1917, a new Investments tax was enacted, essentially a renewal of the Secured Debt tax with a different name and increased rate of 20¢ per \$100 per year. Until the Investments stamps (#INV1–16) became available circa January 1918, Secured Debt stamps were used to pay the new tax. The \$3.75 shown here bears a scarce August 1917 "TAX EXEMPT FOR TWO YEARS" octagonal framed cancel from this period.

Finally, the 25¢ shown here bears the rare "TAX EXEMPT FOR ONE YEAR" unframed cancel of travelling agent A. A. Kemter, with his initials "AAK."

A Pearl Harbor Day Perfin

by Don Woodworth

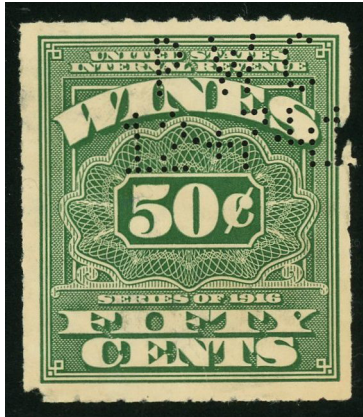


Figure 1. Wine tax 1916 50¢ green with “PWC 12 + 7 41” perfin of December 7, 1941

One of the abiding goals of many collectors of modern postal history is to obtain a cover bearing a stamp cancelled on that great Day of Infamy — December 7, 1941. Covers originating in Hawaii are particularly sought after, and are also very scarce.

As most businesses did not work on Sunday prior to late 1941, finding a revenue stamp dated December 7, 1941, is an equally challenging goal. As a collector of wine stamps, my thought had long been that, since wine making was a batch process, it was conceivable that a cancel dated December 7, 1941, might ultimately be found. At least that was the plausible theory. The reality turned out to be somewhat different.

I co-authored a book with my colleague Dave Nussmann of Texas entitled *A Handbook of Cancels on United States Federal Wine Tax Stamps*, which was funded and released courtesy of the American Revenue Association in March of 2010. What we somewhat blithely imagined at the outset to be a research and writing project of two or three years turned out to be one of six or seven. Our effort put us in contact with those who most likely had the largest collections of wine tax stamps (Scott numbers RE1–RE204) in the United States. One would have thought that in this great compilation, at least one stamp would have come to light cancelled on the “Day Which Will Live in Infamy.” That never happened!

It remained until 2013 for such a cancel to appear, and then not in the anticipated format. I acquired a small lot of wine stamps, purchased because I thought one of the stamps bore a December 7, 1941, handstamp. When the lot arrived, the first thing I did was to carefully check the date, and to then become extremely disappointed as the somewhat faint cancel date was actually December 1, 1941. Close — but no cigar! But then, serendipity kicked in, and in high gear!

I examined the other stamps in the lot. Most had either nondescript cancels of no importance to my collection or perfins, which interest me to a degree though not thrillingly. That all changed in a heartbeat when I discovered a slightly abused 50¢ green RE73 with a perfin “PWC 12 + 7 41.” Oh happy day! The angels were singing. When I was



Figure 2. Detail of stamp showing the perfins more clearly

serving in the U.S. Air Force, I’d had the somber experience of visiting the U.S.S. *Arizona* memorial at Pearl Harbor, so discovery of this perfinned stamp created an immediate connection with that long ago visit!

And now a few words about the wine company that must have had some poor soul working on a Sunday so many years ago. We cannot say with 100% certainty that the initials “PWC” represent the Petri Wine Company, but we are pretty sure. Please read on from text quoted from pp 409–10 of *A Handbook of Cancels on United States Federal Wine Tax Stamps*:

7150 PETRI WINE COMPANY, Escalon, San Joaquin Co., CA [Note: 7150 is the Nussmann-Woodworth Number (NW No.) used to uniquely identify each specific wine company listed in the *Handbook*, in this case, the Petri Wine Co.]

There is more here than meets the eye. Raffaello Petri, an immigrant, began selling wine in 1887 as a sideline. His firm is identified in the 1915 City Directory for San Francisco as R. Petri Wine Co., at 471 Green Street. His son first worked for his uncle’s cigar factory. World War I brought popularity to the wine, and Raffaello Petri and Dante Foresti acquired their own vineyards and winery at Escalon. They survived Prohibition selling grapes for home use, then returned to the wine business on Repeal. Grandson Angelo joined the Petri Wine Co., married Flori, youngest daughter of Roma’s winemaker Battista Cella, and in 1944, at the age of 32, became president of the Petri Wine Company. In the next 12 years, Petri Wine Co. and Angelo Petri rose to the pinnacle of the trade. Through acquisitions, Angelo became seller of a fourth of all the

wine consumed in America! Firms acquired included:

Tulare Winery
Mission Bell Winery
Italian Swiss Colony (Asti and Fresno)
Shewan-Jones Winery (Lodi)
Gambarelli & Davitto Cellars (NY)

Petri organized the Allied Grape Growers Cooperative, then sold all his wineries to Allied for \$24 million, "retaining their operation and the wine-marketing rights in United Vintners, which he headed as president!" In 1957, he built the first wine tank ship to serve under U.S. flag, the S.S. Angelo Petri. Talk about Empire! "The duel between Petri and the Gallo brothers lasted for more than a decade." (Adams p. 307, Melville pp. 187-90)

The text below, also taken from the *Handbook*, is the verbatim text regarding the PWC perfin. The perfin on the stamp shown in Figure 1 is Type 0110.

Group: The Perfin Cancels of Petri Wine Co., the "Starter" Firm for the Empire

The identification of these perfin as "Petri Wine Co." is logical, and it is the only W&V 42 fit, but the decision could benefit from further research. The Perfin Catalog identifies the first as Parducci Wine Co., without specifying proof. Parducci, founded in 1921, is not likely, because in both the 1942 and 1957 W&V Directories the Parducci firm is

named "Parducci and Son." The appellation "Parducci Wine Cellars" seems to come later.

The earliest-acquired Petri facilities include:

BW 925, the old Alba Wine Co. facility in Escalon, San Joaquin Co. See predecessor "Alba Wine" cancels in pre-Prohibition days, listed under Alba Winery.

BW 2268, in Forestville, Sonoma Co. Noted as Petri in 1946, by 1957 it was "Forestville Wineries."

The Petri P W C perfin could have come from any of the other acquired properties listed above.


See also: The handstamp "P. W. CO." which could be a Petri product.

Although "P. W. CO. Fresno, CA", a 1945 cancel, could appear to be Petri, we believe it is Peralta Wine Co. Petri did not acquire Fresno activity until it purchased Italian Swiss Colony in 1953.

0110 Perfin: P W C / +M.+D.Y[2] [20 x 7.5 mm / 29 x 8 mm] Perfin Society PF0240.

I will conclude with a shameless commercial! For those wishing to know more about the other cancels used by the Petri Wine Company; the histories of the many other companies whose cancels appeared on federal wine tax stamps; and detailed information on these cancels, please go to the American Revenue Association website (www.revenuer.org) and order a copy of the *Handbook* for \$65.00, post-paid. Hint: Christmas is coming!

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ARA at WESTPEX

WESTPEX in San Francisco will be the ARA convention show for 2015. The deadline for exhibit entries is February 15, but space reserved for revenue exhibits will be held only until January 15, after which it will be available to other exhibitors on a first-come, first-served basis. Also, the room block for the WESTPEX rate of \$139 (www.westpex.com/html/hotel.html) is filling up fast. Once it is full, the rates will jump to \$199!

AFCO Radio Verified Reception Stamps

by Clayton Rubec, Ottawa, Ontario



Figure 1. EKKO verified reception stamp

Radio verified reception stamps came into existence during the early years of the introduction of radio in North America. Radio stations had established reception testing by soliciting reports of range and signal strength from listeners. Several enterprising companies in Chicago introduced promotional schemes with radio stations to built listenership. In 1924, the EKKO Company did this first by selling to subscribing stations “verified reception stamps” printed by the American Bank Note Co. in New York. The stations in turn offered them for a fee to listeners who submitted reception reports. What apparently came as a complete surprise to the EKKO Company was that collecting these stamps became almost as popular as listening to the radio broadcasts, and the demand for radio verification stamps increased dramatically as this new hobby swept the nation.

Listeners would submit the day, time and content of a station broadcast by mail to those radio stations along with ten cents, and receive in return a letter from the station with a reception stamp. The stamps were collected in albums with pages for the stamps, tables listing radio stations by city, and a map showing their locations. The EKKO Co. also offered to directly provide a stamp to a listener if the radio station was not participating in its project. These unusual stamps served a legitimate promotional use but were not government-issued revenue stamps.

From 1925 to 1927, the P. M. Bryant Co. of Chicago tried to muscle into this trade, offering to sell full sets of their own radio verification stamps (Figure 2) rather than requiring listeners to acquire them one at a time. They also provided albums and maps. After 1925 the EKKO Co. also sold stamps directly to collectors, most likely in response to the competing scheme of the Bryant Co. This policy allowed more albums to be filled, and presumably accounts for a significant portion of the stamps and albums surviving today. At the same time it short-circuited the information-gathering *raison d'être* of the stamps, and obliterated the established rarity spectrum, on which stamps of stations more remote or with weaker signals were the hardest to acquire. This dilution of the thrill of the chase, together with improved radio technology, reduced interest in this collecting fad, and the Great Depression sounded its death knell: who wanted to buy a stamp for a dime when you could buy dinner for that? The Bryant

Figure 2. Bryant verified reception stamp



Co. promotions fell out of favor by about 1928, and by 1931 the EKKO Co. too had succumbed.

Several interesting articles on the EKKO and Bryant stamps are available online (Gilbert and Coombs, 1997; Zelbst, 2006; Lanset, 2010; Lucier, 2013). The best source of information is a privately published book by Drummond (2011), but copies are very difficult to obtain. The author has also published a summary article on the Canadian aspects of the EKKO and Bryant radio verification stamps (Rubec, 2012). Hundreds of these stamps from different radio stations have survived, and today have found a new generation of collectors avidly seeking them. While the stamps ceased being issued many decades ago, leftover stock and forgeries continued to be sold by stamp dealers well into the 1950s. In addition to the stamps for U.S. stations like those shown here, others were created for radio stations in Canada, Mexico, Cuba, the United Kingdom, Philippines, Haiti and other nations. Today the stamps are highly sought after by radio enthusiasts, but, curiously, not by philatelists.

A third player in the radio verification stamp story exists, but has received virtually no attention. The “AFCO Company” produced radio verification stamps that may be the rarest of all such issues (Lucier, personal communication), coming after the general demise of similar stamps by the EKKO Co. and the P. M. Bryant Co. Around 1935, Mr. Arthur Foerster, Vice-President of the Newark News Radio Club tried to revive the EKKO radio verification stamp idea that had pretty much died away a few years earlier. This company was based at 126 Hoyt Avenue in Indianapolis, Indiana. Like the EKKO Co., Foerster wanted to solicit radio reception reports, in this case in return for a new stamp he called the “AFCO stamp” (Arthur Foerster Company; Figure 3). Listeners were meant to send Foerster such a report along with postage and five cents for one of his radio stamps.

Foerster prepared advertisements stating that he would sell a stamp for any radio station requested. Most seem to have been for AM radio stations but he included a few short-wave and pirate radio stations. He sent out post cards to radio stations promoting his stamp idea but there is little evidence



Figure 3. AFCO verified reception stamp

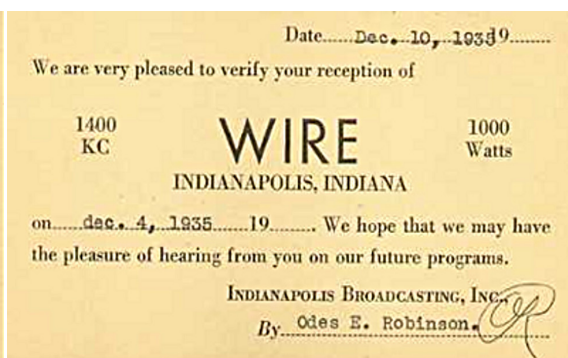
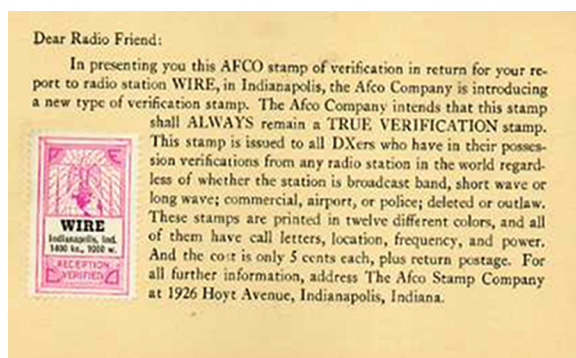


Figure 4.
Front and
back of verified
reception card
for Indianapolis
radio station
WIRE,
introducing
and promoting
AFCO stamps
(Schmarder
2013)

it caught on. It is felt he must have had a small printing press to make his stamps, all of which seem to exist in very small numbers. Most were likely one-offs, proofs or limited editions. This fact alone indicates the project never took off. Thus, AFCO stamps are viewed as an interesting footnote to the radio verification stamp story. Little else is known about AFCO stamps including any official list of the stamps produced. It appears that the company produced stamps for American radio stations only.

At least 54 types of AFCO stamps are known to exist, many possibly unique copies, as listed in **Table 1**. They feature an eagle facing right atop a globe, with the words "RECEPTION VERIFIED" in caps at the bottom and "A", "F", "C" and "O" in the four corners. The design was in a single color but with a radio station call sign, location, broadcast frequency and transmitter power in black type in a box near the middle of the stamp. The 54 recorded stamps are all gummed and perforated. They are printed in one color each (with black type) as follows: red (12 examples), dark blue (9), light blue (6), pink (6), blue green (6), olive green (4), purple (4), light grey (3), yellow (2) and orange (2). They represent radio stations from 13 states, the most common being Texas, New York and California. More of these stamps may exist. **Figure**

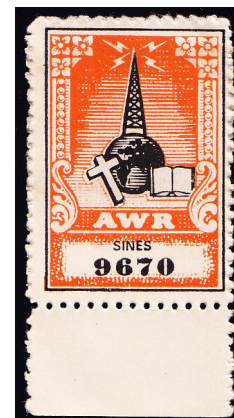
4 shows what may be the only extant example of any of these exotic stamps ever actually used, and proof they were intended to be distributed.

A final note can be added to this story. Various American churches' radio stations issued EKKO stamps in the mid 1920s. But a fourth, later contributor of radio verification stamps also exists. The Adventist World Radio shortwave system issued stamps in sheets several times promoting its network of over 300 radio stations, mostly located in Africa and Asia but also North America and Europe. A first series of these stamps appeared in 1977. Printed in India with sheets of 24 stamps, they feature a broadcasting tower, the cross, station site and transmitter frequency (**Figure 5**). Additional versions appeared in 1978 and 1996 with similar but more colorful designs and in sheets of 64 self-adhesive stamps.

Acknowledgments

I thank Bob Lucier ("mspicata" on eBay) of Orford, New Hampshire for allowing use of scans and information from his eBay listings of AFCO stamps from April through June 2013. AFCO stamps mentioned in Drummond (2011), Lanset (2010) and Schmarder (2013) are included in Table 1.

Figure 5.
Adventist World
Radio verified
reception stamp,
circa 1975



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Table 1: Known AFCO Radio Verification Stamps

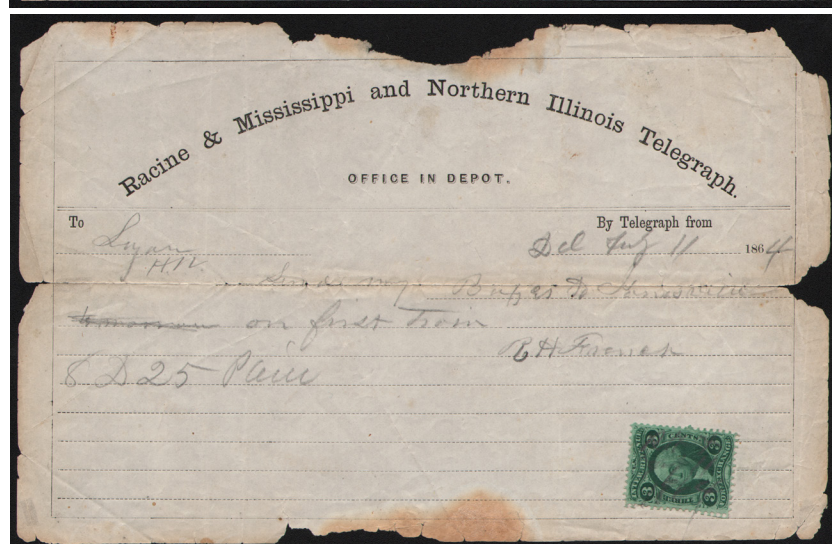
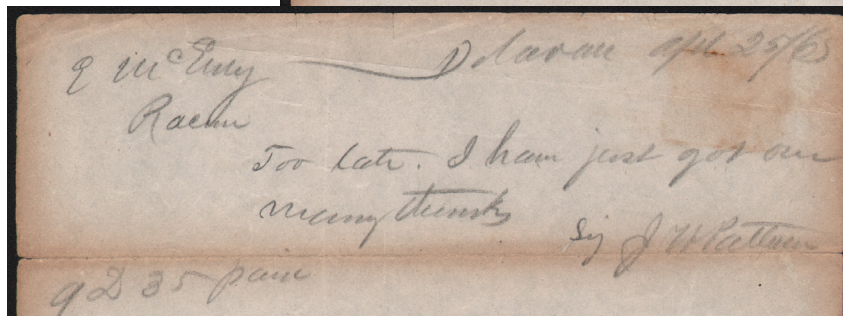
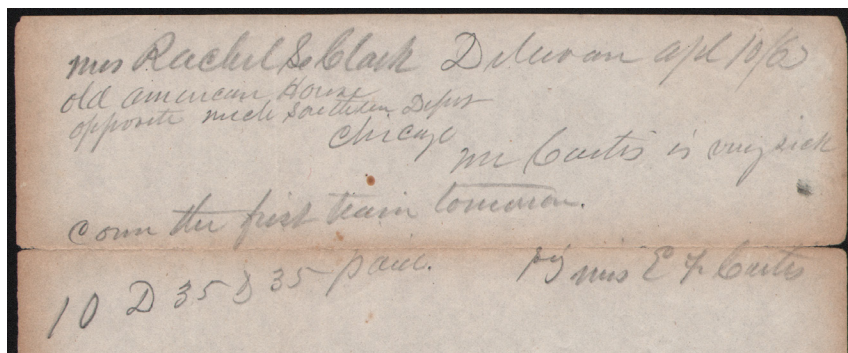
Station	Year Initiated	City/State (as stated on stamp)	Colours	AM Frequency (kilocycles)	Broadcast Power (watts, "w")
KALB	1935	Alexandria, La.	Yellow/Black	1420	100
KAND (This station's original owner was Mr. J.C. West)	1937	Corsicana, Texas	Light Blue/ Black	1310	100
KATE	1938	Albert Lea, Minne.	Pink/Black	1200	100
KDAL (Original owner was Mr. Dalton A. LeMasurier – "DAL")	1936	Duluth, Minne.	Blue-Green/ Black	1500	100
KFBK	1922	Sacramento, Cal.	Light Blue/ Black	1490	5000
KFVD (Originally broadcast in San Pedro, Ca.)	1925	Los Angeles, Cal.	Light Grey/ Black	1000	250
KFWB (This originally was a Warner Bros station)	1925	Hollywood, Cal.	Olive Green/ Black	950	1000
KGO (This station originally was part of the General Electric Radio Network)	1924	San Francisco, Calif.	Red/Black	790	7500
KLUF (This station was established by Mr. George Clough)	Late 1930s	Galveston, Texas	Light Grey/ Black	1370	100
KLX (Originally an Oakland Tribune station)	1922	Oakland, Cal.	Yellow/Black	880	1000
KNOW (Preceded as KUT; established by the University of Texas)	Between 1931 and 1934	Austin, Texas	Blue/Black	1500	100
KPAC (Originally operated by Port Arthur College)	1934	Port Arthur, Texas	Dark Red/ Black	1260	500
KPLT	1937 or 1938	Paris, Texas	Blue-Green/ Black	1500	100
KRBA	1938	Lufkin, Texas	Red/Black	1310	100
KRIC (This originated as a Yates family radio station)	1938	Beaumont, Texas	Pink/Black	1420	100
KRIS (This station started out as KGFI in 1929 in San Angelo but became KRIS in 1936)	1936	Corpus Christi, Tex.	Purple/Black	1330	250
KROW (In 1925, this station was KFWM. It previously was licenced as KNOW in Portland, Oregon but that station never went on the air)	1925	Oakland, Cal.	Blue/Black	930	1000
KVOX (This station is still on the air in Moorhead, Minnesota)	Between 1934 and 1938	Moorhead, Minne.	Purple/Black	1310	100
WABY (Preceded by a station called WABY in Philadelphia; originated in 1932 as WGLC in Hudson Falls, N.Y.; moved to Albany as WABY in 1934)	1934	Albany, N.Y.	Blue/Black	1370	100
WAIR	Late 1930s	Winston-Salem, N.C.	Blue-Green/ Black	1250	250
WALA (Initially this was station WODX in 1930, then transformed into WALA in 1933. WALA stood for We Are Loyal Alabamians)		Mobile, Ala.	Pink/Black	1380	500
WBHP (Previously this frequency was assigned to WBHS up to 1933)	1937	Huntsville, Ala.	Red/Black	1200	100
WBIL (Initially this station shared broadcast hours with WOV; owned by Arde Bulova. It merged with WOV and WPG in 1940)	1937	New York, N.Y.	Blue-Green/ Black	1100	5000
WBLY	1935	Lima, Ohio	Pink/Black	1210	100
WBNO (Started as WBBX)	1934	New Orleans, La.	Light Blue/ Black	1200	100
WBNS (Originally this was station WCAH)	1922 (June)	Columbus, Ohio	Blue-Green/ Black	1430	500

Station	Year Initiated	City/State (as stated on stamp)	Colours	AM Frequency (kilocycles)	Broadcast Power (watts, "w")
WBNY (WBNY was in New York City from 1925 to 1931)	1936	Buffalo, N.Y.	Red/Black	1370	100
WCLS (This station started out as WJBI)	1925	Joliet, Ill.	Olive Green/ Black	1310	100
WCOA (Originally owned by the City of Pensacola)	1926	Pensacola, Fla.	Light Grey/ Black	1340	500
WDAN	1938	Danville, Ill.	Light Orange/ Black	1500	250
WDWS (This call sign was based on the original owner's name: David W. Stevick)	1937	Champaign, Ill.	Light Blue/ Black	1370	100
WFIL	1935	Philadelphia, Pa.	Purple/Black	580	1000
WGIL	1938	Galesburg, Ill.	Blue/Black	1500	250
WGTM (This call sign stood for "World's Greatest Tobacco Market")	Between 1934 and 1938	Wilson, N.C.	Olive Green/ Black	1310	100
WHIO (Originally owned by the Cox Radio Network)	1934	Dayton, Ohio	Olive Green/ Black	1260	1000
WICA	1937	Ashtabula, Ohio	Purple/Black	940	250
WIRE (Originally owned by the Indianapolis Broadcasting Co.)	1935	Indianapolis, Ind.	Pink/Black	1400	1010
WJBC	1925	LaSalle, Ill.	Blue/Black	1200	100
WJTN (Initially this station was WOCL)	1924	Jamestown, N.Y.	Light Blue/ Black	1210	100
WKAT	Late 1930s	Miami Beach, Fla.	Dark Red/ Black	1500	100
WKST	1938	New Castle, Pa.	Dark Red/ Black	1250	250
WLAK	1936	Lakeland, Fla.	Light Blue/ Black	1310	100
WLEU	1935	Erie, Pa.	Blue/Black	1420	100
WMBS (Before 1937, this station was preceded elsewhere in Pennsylvania by another station of the same call sign)	1937	Uniontown, Pa.	Red/Black	1420	250
WMFF	1935	Plattsburgh, N.Y.	Red/Black	1310	100
WMFJ	Between 1934 and 1938	Daytona Beach, Fla.	Blue-Green/ Black	1420	100
WMFO	1935	Decatur, Ala.	Blue/Black	1370	100
WMPS (Prior to 1937 this station was WGBC. It was owned by the First Baptist Church)	1937	Memphis, Tenn.	Red/Black	1430	500
WNRA	1933	Muscle Shoals, Ala.	Red/Black	1420	100
WPAY	1933	Portsmouth, Ohio	Blue/Black	1370	100
WPIC	Late 1930s	Sharon, Pa.	Light Orange/ Black	780	250
WQXR (Originally this was a New York Times "high-fidelity" station)	1936	New York, N.Y.	Blue/Black	1550	1000
WSYR (Originally this station was WMAC in Cazenovia, N.Y. 1922-1928)	1928	Syracuse, N.Y.	Pink/Black	570	250
WSYU (Operated by Syracuse University; shared studios with WSYR from 1930 to 1940)	About 1930	Syracuse, N.Y.	Red/Black	570	250

Finds in the Marketplace (II): Telegraph Mystery Solved

[From Michael Mahler]

In the 1970s the late George Turner, a giant of revenue philately and a pioneer in the budding field of fiscal history, considered the telegraph despatch to be the rarest of stamped documents, with only two examples



known to him. Both were on plain paper, from an unidentified office in Delavan, Wisconsin, bearing a 3¢ Telegraph imperforate. Circa 1985 a cache of roughly one hundred despatches surfaced from the American Telegraph Co. office in

Millbury, Massachusetts, and this usage lost its aura of rarity. Non-Millbury examples, though, remain exceedingly scarce. By 1999 the number of recorded Delavan despatches had risen to six (Mahler, M. *A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate*, 1999). Recently five more despatches from this office were offered as a single lot on eBay, four of which are illustrated here. Three date from April through June 1863 and bear the 3¢ Telegraph imperforate. Another made July 2, 1863, has the 3¢ rate paid by three copies of the 1¢ Telegraph, the first time this has been recorded. The fifth and latest despatch, with manuscript origin "Del Feby 11 1864", provides the long-sought identity of this office: the Delavan depot of the Racine & Mississippi Railroad. This road connected Racine, Wisconsin, on Lake Michigan, with Beloit, Wisconsin. Its consolidation with the Northern Illinois Railroad, extending the line to Savanna, Illinois, on the Mississippi River, was authorized by the Illinois and Wisconsin legislatures on February 21 and April 1, 1863, respectively.

The American Revenue Association

President's Letter

First, on behalf of the ARA I would like to apologize to those of you who were reported as dropped for non-payment of dues erroneously in the last issue of TAR. While paying dues by PayPal is one of the modern conveniences that we need to offer, our membership records are not automatically updated when someone does so, and at least some who did that last April did not have theirs updated at all. Again, we are sorry for any embarrassment this may have caused.

Those we currently know about who were reported dropped in error are Richard Beaudry, Kenneth Lee Chotiner, Frederick Gesser, Hans Paul Hager, Stanley Kecmer, Robert Trussell, Alan Washler and John Young. If there is anyone else we have missed — who have paid but were reported as dropped in the third quarter TAR — please let our Secretary know as soon as possible. In order to get this message to everyone, all those members on the dropped list will get this issue of TAR.

There is a membership ballot enclosed in this issue. We did not receive any nominations for officers or the Board, but our by-laws are such that we must hold an election anyway. If we mail out ballots it costs the ARA around \$600 for printing and postage, so we are holding the election through the magazine this time. I belong to another organization which has a provision in its bylaws that does not require a formal election if there are no nominees other than incumbents (if they are willing to remain in office) and I wonder if the ARA should follow this example. Any nomination would trigger an election in such a case, but if there is none, the incumbents would continue to serve another term by acclamation. Comments, anyone?

We should have one more issue of TAR before our meeting at WESTPEX next April, but it isn't too early to start making plans to attend. San Francisco is usually lovely in April, and WESTPEX is considered one of the top philatelic shows in the country. I hope to see you there!

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.

Rosen, Steve 7166. POB 1938, Huntington Beach, CA 92647
Sohn, David 7167. 1125 Lake Cook Road Apt 211, Northbrook, IL 60062
Delaney, Jack R 7168. 16400 5th Ave N, Plymouth, MN 55447
Nelson, Blake 7169. 1508 Grandview Ave E, Maplewood, MN 55109
Hicks, Edward 7170. 3325 S 119 St, Omaha, NE 68144
Lainer, Morris 7172. 4 Silver Lane, Easthampton, MA 01027
Brace, L Stephen 7173. 76 Metropolitan Ave, Ashland, MA 01721
Kramer, Valerie 7174. PO Box 49, Port Orford, OR 97465
Dutt, Jere 7175. 14741 Serpass Rd, Doyelstown, OH 44230
Gaglione, Joseph 7176. 2086 Shell Ring Cir, Mount Pleasant, SC 29466

Reinstated

7025 Ambrus, Francisco
5417 Couch, Scott A
7027 Crown, Jeffrey
5481 Fowler, Jim
5629 Klink, Richard
6813 Nadworny, Joseph
918 Pruess, Kenneth
7093 Sheldon, DDS, David S
4219 Soesantio, A
5638 Stillman, Thomas
4170 University of Texas

Dropped in Error

3974 Beaudry, Richard J
5429 Chotiner, Kenneth Lee
7130 Gesser, Frederick E
4570 Hager, Hans Paul
7065 Kecmer, Stanley E
2382 Trussell, Robert D
5657 Washler, Alan
6977 Young, John

Unable To Forward

4893 Carrasquillo, Prof Jose
2003 The Revenue Journal

Deceased

1592 Erler, Martin

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For Sale: The Diamond Match Company by Herbert Manchester, 1935. Fascinating history of friction matches, with an emphasis on firms which used private die revenue match stamps. Includes many illustrations of matchboxes with stamps affixed. Covers have corner creases, otherwise VF. \$41 postpaid. Paul Weidhaas, 12101 Alembic Rd., Leonardsville, KS 66449. 2048

R152. A vertical pair, imperf between, with sheet margin showing "No" was sold at the Shreves Oct 2001 auction as lot 1786. I would like to obtain this item. In addition, I am interested in any R152 items showing marginal markings. John D. Bowman, 14409 Pentridge Dr., Corpus Christi, TX 78410, or jbowman@stx.rr.com. *2047*

M&M Multiples Wanted: Private die match, medicine, perfumery and playing card pairs, strips, blocks needed for census, any condition, please send photocopy or scan. Also buying, send price or request my offer. Paul Weidhaas, 12101 Alembic Rd, Leonardsville KS 66449, or email pweidhaas@twinvalley.net *2046*

Match and Medicine, etc. Interested in trading. Muriel Rowan, 17160 Kinzie St., Northridge, CA 91325 or merkrow@aol.com *2045*

Worldwide Revenues liquidation by country or colony. Duplication (not massive) but lots

of goodies and you will like the price(s). Also documents, cinderellas, perfins 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*

RY11 Firearms Transfer Document. NEW! \$200 self-adhesive inscribed "DEPARTMENT OF JUSTICE" on complete Form-4 document. VF \$165.00; F-VF \$140.00; stamp with very minor fault \$75.00; stamp with tear, etc. \$45.00. Contact for availability. Gregg Greenwald, 2401 Bluebird Ct, Marshfield, WI 54449. (715) 384-4527 (evenings) or bluebird@tznnet.com. *2044*

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*

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: 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*

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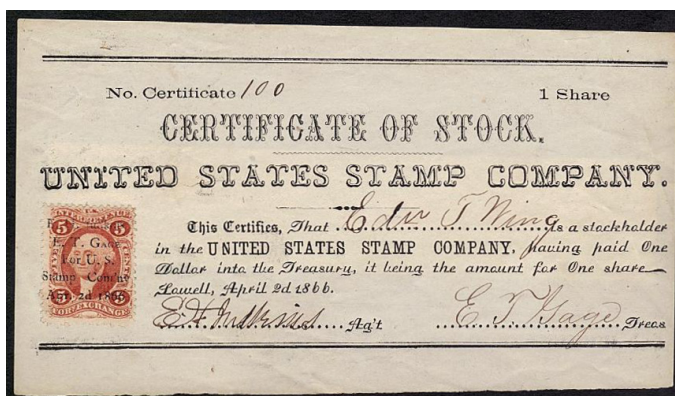
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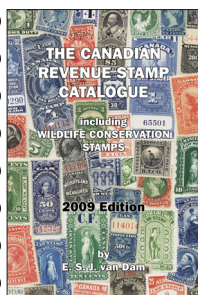
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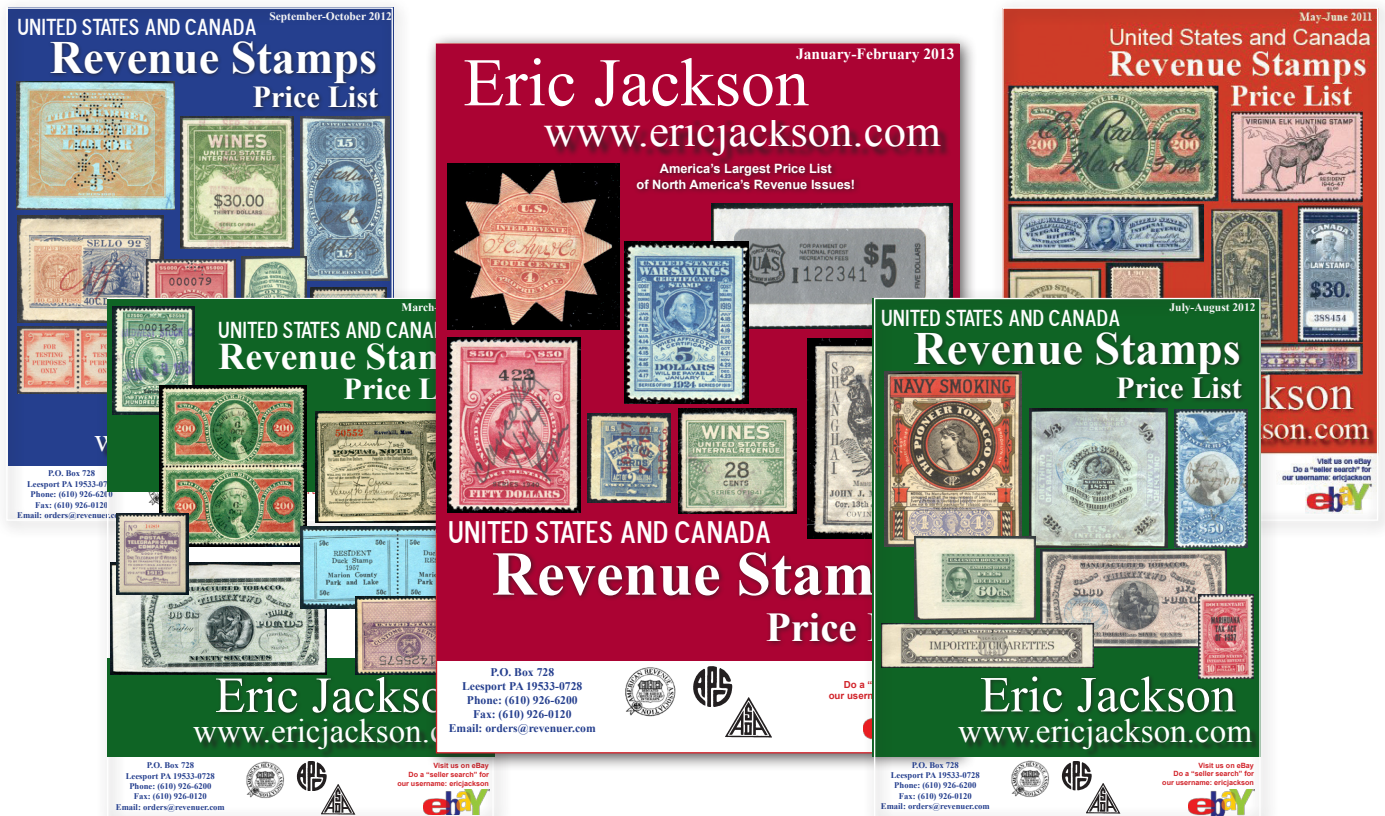
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