



# The American Revenuer

Finds in the Marketplace: Undercataloged Mega-Rarities	
(I) 2¢ U.S.I.R. on Green Paper.....	34
(II) 50¢ Second Issue with Sewing Machine Perforations (and Double Transfer!).....	36
Atlantic Coast Line Railroad Stamps.....	38
Was the U.S. First Issue \$200 First Issued Imperforate?.....	40
WESTPEX Retrospective.....	47
A License and Stamp System for Waterfowl Conservation in the 20th Century U.S.....	48
Puerto Rico Distilled Spirits Stamps and Law 438 of 1946..	57

Undated Pymatuning Lake Hunting Stamp on 1937  
Ohio license, the "Holy Grail" of waterfowl stamp  
collecting. More inside, page 48.



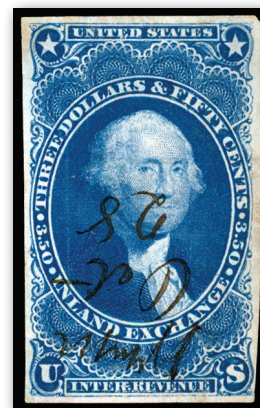
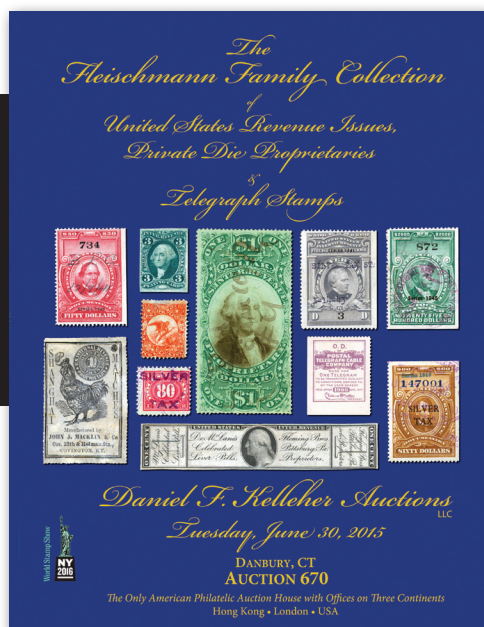
◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

SECOND QUARTER 2015

Volume 68, Number 2  
Whole Number 598

# The Sale of the Fleischmann Family Collection

**Tuesday, June 30 at our Offices in Danbury, CT**



## A Name Revenue Collection of Great Significance

Daniel F. Kelleher Auctions is honored to bring the Fleischmann Family Collection to public auction. This is a multi-generation collection of a quite well-known American family and features United States Revenue Issues and Private Die Proprietary Stamps. A major range of rare and desirable items, many of which are lacking from all but a handful of advanced collections.

### IMPORTANT:

Take a moment now and order the outstanding catalog for this sale. Call or Email us Today!

Easily bid in all  
Kelleher Auctions  
ONLINE.  
For Info, go to our  
Website!

*Daniel F. Kelleher Auctions*

**America's Oldest Philatelic Auction House • Established 1885**

4 Finance Drive, Suite 100 • Danbury, CT 06810 USA

Phone: +203.297.6056 • Fax: +203.297.6059

Email: [info@kelleherauctions.com](mailto:info@kelleherauctions.com)

[www.kelleherauctions.com](http://www.kelleherauctions.com)





**The American Revenue Association**  
*Meeting the needs of the fiscal philatelist for over 50 years*  
<http://www.revenuer.org>

**Board of Directors:**

**President:** Robert Hohertz, PO Box 808, Northfield, MN 55057-0808;  
e-mail: <ARA@northfieldmail.com>

**Vice President:** Hermann Ivester, 5 Leslie Circle, Little Rock, AR 72205-2529; e-mail: <ivesters@swbell.net>

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

**Representatives:** David D'Alessandris, Michael Mahler, Paul Nelson,  
Frank Sente, Andrew Titley, Don Woodworth

**Appointive Officers:**

**Secretary:** Lyman Hensley, 473 E Elm, Sycamore, IL 60178-1934; email:  
<ilrno2@netzero.net>

**Treasurer:** Timothy Wait, 9185 Kipling Way, Machesney Park, IL 61115;  
e-mail: <t.wait@comcast.net>

**Attorney:** Michael Morrissey, Box 2884, Westerville OH 43086

**Auction Manager:** Martin Richardson, Box 74, Grosse Ile, MI 48138;  
phone 734-676-2649; fax 734-676-2959; e-mail: <MartinR362@aol.com>

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

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

**Awards Chairman:** Paul Nelson, 4700 N Kolb Rd, #11101, The  
Arboretum, Tucson, AZ 85750; e-mail: <pnels1@comcast.net>

**Representatives in other countries:**

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

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

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

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

**Germany:** (vacant)

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

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

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

**United Kingdom:** Victor, Lord Denovan, 8 Abbotsford Terrace, Darnick,  
Melrose, Scotland TD6 9AD United Kingdom. <lorddenovan@btinternet.com>  
(Volunteers in unlisted countries sought, please contact the President.)

*THE AMERICAN REVENUER* (ISSN 0163-1608) is published four times per year (quarterly) by the The American Revenue Association, 2721 2nd St. #211, Santa Monica, CA 90405. Subscription only by membership, dues \$22.50 per year. Periodicals postage paid at Rockford, Iowa 50468 and at additional offices of entry. Members send your change of address to Lyman Hensley, Secretary, 473 E Elm, Sycamore, IL 60178-1934 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 2014 by The American Revenue Association. **POSTMASTER: Send change of addresses to: The American Revenuer, ARA Secretary, 473 E Elm, Sycamore, IL 60178-1934.**

**THE AMERICAN REVENUER**  
*The Journal of International Fiscal Philately*  
**Volume 68, Number 2, Whole Number 598**  
**Second Quarter 2015**

**Editor:** Michael Mahler, 2721 2nd St. #211, Santa Monica, CA 90405; phone 310-399-9304; email: <mikemahler1@verizon.net>

**Associate Editor:** Ronald Leshner, Box 1663, Easton, MD 21601-1663; phone 410-822-4357; email: <revenuer@atlanticbb.net>

**Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for the Third Quarter 2015 issue: August 2015.**

**In this issue:**

Finds in the Marketplace: Undercataloged Mega-Rarities

(I) 2¢ U.S.I.R. on Green Paper..... 34

(II) 50¢ Second Issue with Sewing Machine Perforations  
(and Double Transfer!)..... 36

*Dan Harding*

Atlantic Coast Line Railroad Stamps..... 38

*Clayton Rubec*

Was the U.S. First Issue \$200 First Issued Imperforate?..... 40

*Michael Mahler*

WESTPEX Retrospective..... 47

A License and Stamp System for Waterfowl Conservation  
in the 20th Century U.S..... 48

*Will and Abby Csaplar, David Torre*

Puerto Rico Distilled Spirits Stamps and Law 438 of 1946.... 57

*Ronald E. Leshner*

ARA: Secretary's Report..... 59

*Lyman Hensley*

Show off your society affiliation with an



**ARA Lapel Pin**

First available at PACIFIC '97 these ¾ inch red, white and blue cloisonné pins are based on our society's medal designed by members Domenico Facci and Alan Hicks. Available by mail for \$7.50 postpaid. Checks payable to:

**The American Revenue Association**  
Rockford, Iowa 50468-0056 USA

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

---

## Finds in the Marketplace: Undercataloged Mega-Rarities

### (I) 2¢ U.S.I.R. on Green Paper



2¢ USIR on  
green paper,  
Scott R15e

[From Dan Harding] As much fun as it is to acquire a rare stamp as a single from a dealer at a stamp show, a brick and mortar stamp shop, or at auction, there's something absolutely exhilarating about pulling a rare stamp from a collection or bulk lot. It's a feeling of discovery, a triumph over the wilderness, beating the odds.

I spotted the stamp shown here in a four-stockbook revenue lot on eBay. Nestled in a row with a dozen other 2¢ USIRs, to a casual eye it must have seemed unexceptional. To me, the greenish cast of its paper set off the proverbial alarm bells. Of course, the odds of it being what I hoped it was based on the eBay image were small. I couldn't factor it into my maximum buy price, but only kept it in mind as flavor. There was plenty of good material in the lot to make

it worthwhile even if this stamp were not what I thought it was.

The auction closed without any bids and the seller accepted my offer. Upon receipt and close examination, the stamp looked good, so I sent it off to the Philatelic Foundation. It came back genuine.

Scott R15e, 2¢ USIR on green paper, is a *very* tough stamp. It only catalogs about double what an R6e (2¢ Bank Check orange on green paper) does, but is much more scarce. I own two examples of R6e on document and have seen three others that I could have purchased. There were two R6e on eBay recently, although the paper color looked iffy on one of them.

R6e catalogs \$700, which is probably a little light given its scarcity, but is fairly close to market value. The R15e, at \$1,500, is very undervalued given the population numbers. It probably should catalog in the \$4,000 range.

Neither Eric Jackson nor Richard Friedberg have had one in stock for years. Eric says that he had one in 2008, and prior to that none since the 1990s. Richard says he has only handled one example in almost 40 years. He puts it at 5–10 times scarcer than the R6e.

I have been able to locate only three R15e appearances at auction since I started collecting U.S. revenues in 2002. To give you an idea of the stamp's scarcity, the high-profile collections of Cunliffe, Tolman, and Joyce did not have any examples of R15e, despite the auctions having multiple examples of R6e (at least there were no R15e lotted as singles; I have no idea if there were any in the remainder lots).

Why isn't the catalog value higher? In my opinion, a few reasons:

It's the age old story of perceived versus actual scarcity, and how the latter does not necessarily translate into higher catalog value, due to the difference in demand. For example, in my opinion the big Persian rug (R133, \$17,500) isn't actually scarce, nor is the big \$5 Proprietary (RB9a, \$11,000). Locating one is easy; all you need is deep pockets.

It's all subjective, but how do I personally draw the distinction? If I can walk into a national show like CHICAGOPEX in any year and know that I'll have one or more examples to choose from, it's not scarce, just expensive. On the other hand, if I go years between seeing something either at auction or through specialists like Eric and Richard, then I consider it scarce.

To use a similar analogy for front-of-book collectors: dollar-value Columbians and Trans Mississippis and sets of zeps are common as dirt. You can't swing a dead possum at any show, even small ones, without seeing a ton of examples of all of them. But their being considered "key values" and having strong demand keeps their market value high ... but they are *not* scarce.

Low population items only ever go up in Scott when there are auction or sale results to report. If the population is in single digits or only ever comes up every five years or so, the values remain stagnant. The way the Scott catalog process works, a stamp's scarcity can actually work against it. It's even worse for rare stamps that catalog under \$300 or so (and there are plenty of them in the back of the book; there are \$50–150 value stamps I've never even seen, nor seen offered). This price range means most auction houses won't lot the stamps as singles, but rather in groups or lots, making extrapolating values impossible, so they never get raised in the Scott catalogs.

Some of the Scott values are laughable for truly scarce items that currently don't catalog much,





Oct 24, 2012 Schuyler Rumsey. The Bulkley Collection. No cert.

Jul 21, 2010. Spink USA. No cert. Did not sell or was withdrawn

Oct 19, 2002. Spink USA. 1984 PF cert. Same stamp as Aldrich sale 25 in 1987

Apr 11, 2001. Siegel Sale 836. No cert. Same stamp as Kaufman lot 302 in 1987

Dec 7, 1991 Michael Aldrich Sale 34. 1991 PSE cert.



June 6, 1987. Michael Aldrich Auctions. Sale 25. 1984 PF cert.

May 25, 1986. Siegel Auctions. The Isleham Collection. No cert.

October 12, 1983. Siegel Sale 624, lot 82. No cert.

October 18–9, 1979. John Kaufman. Auction #58, lot 302. No cert.

October 18–9, 1979. John Kaufman. Auction #58, lot 302A. No cert.

and they will never go up despite never being seen.

As an experiment, I decided to try to compile a quasi-census of examples of R15e that have come up at auction, which gives an idea of just how scarce a stamp it is. I found sixteen, the thirteen illustrated here and three more not illustrated in their auction catalogs (Oct 25, 2001, Spink USA, William S. Floyd Collection; Oct 12, 1983, Siegel Sale 624, lot 83; Oct 18, 1979, H. R. Harmer, The Eastern Collection; none of these had certs.) If you know of other auction listings, please contact me with the information. My thanks to Richard Friedberg for his assistance in compiling this list. I do not have access to a complete run of Aldrich auction catalogs, so there might be others that he offered, not to mention others offered by auction houses who don't have archives online or did not have high-profile revenue auctions.

Of these sixteen, at least two appeared twice. Certainly not an exhaustive list, but still, fourteen readily found examples covering 50 years hardly makes for a common stamp. Moreover, based on online images, there are several I have suspicions about. Some I've seen offered on eBay don't have nearly the shade of green that my R15e and the R6e's I've seen have. Some mistake a slight greenish cast to the paper to be green paper.



Mar 3, 1970. Siegel Sale 368. No cert.

Feb 13, 1962. Siegel Philip Little U.S. Revenues, lot 586. No cert.

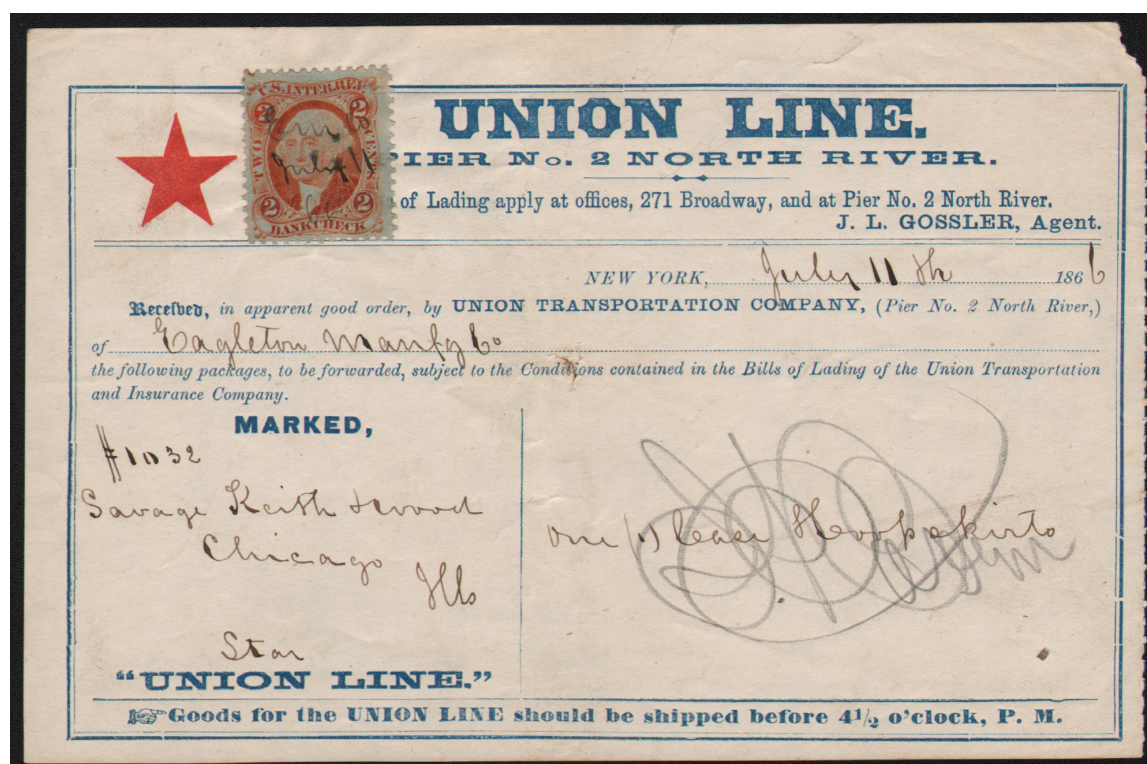
Feb 13, 1962. Siegel Philip Little U.S. Revenues, lot 587. No cert.

[From Brian Bleckwenn] The R15e (on green paper) is very rare. It should match the R6e (on green paper) in all respects. Many are offered, but very few are genuine. The true green papers have certain characteristics. The paper is greenish, the paper is extremely thin. If you flip it over you can read through the stamp quite easily. It is an extremely hard very thin paper. I have examples of R6e, but nothing on R15e. The Philatelic Foundation's reference collection has a genuine single that is stated to be on green paper and was annotated by Bob Cunliffe. If you read the Boston Book, published in 1899, it lists both stamps in "The Reference List" in the very back of the book. In my exhibition page write-up for R6e I state they were never intended for use, a very small supply

*Purported examples of 2c USIR on green paper offered at auction since 1962*



July 1866  
shipping receipt  
of the Union  
Line, New York,  
to the Eagleton  
Manufacturing  
Co., stamped  
with 2¢ Bank  
Check orange  
on green paper,  
cancelled  
“E M Co”



was released in New York some time about June of 1866. A lot of them have pencil cancels, since as 2¢ stamps, most of them were used on simple basic documents (mostly receipts). I have one on a Stonington Line receipt from a freight agent, dated June 4, 1866. That is about all I can tell you.

[From Michael Mahler] *A Catalog of Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate* (Mahler, 1999) lists six shipping receipts bearing the 2¢ Bank Check orange on green paper, made between June 1 and August 27, 1866, in New York, all evidently stamped by the Eagleton Manufacturing Co. I have since recorded four more similar pieces from the same time span. It seems highly likely that the 2¢ USIR on green paper was issued and used at about the same time.

The present data is consistent with this hypothesis. Of the four unquestionably genuine examples pictured here — 1.) the present find; 2.) the identically cancelled October 1879 Kaufman lot 302A, evidently from a nearby position on the same sheet; 3.) the October 2002 Spink USA example with convincingly deep green paper and PF cert.; 4.) the December 1991 Michael Aldrich example with PSE cert. — three have dated cancels, all from

1866. The Aldrich example gives month and day: August 27, within the observed range of dates of usage of the 2¢ Bank Check on green paper.

It is likewise sensible to assume that, as with R6e, the period of use of R15e was very brief, probably even less than the three months or so observed for R6e. Using this criterion the 2010 Spink stamp with August 1868 cancel can clearly be eliminated; its paper is also far too light. The 2001 Siegel offering has a pen cancel which appears to read “Jan 1 1869,” again far too late, and its paper is suspiciously light; it might be argued that the year is “1866” overwritten to “1867,” but even this would be more than four months after the known August 27 usage. The 1962 Siegel stamp with May 1867 Philadelphia cancel is similarly suspect.

Given the vagaries of scanning and photography, the 2012 Rumsey/Bulkley and 1986 Siegel/Isleham examples have at least a fighting chance of being genuine. The remaining three stamps, from 1983, 1970 and 1962 Siegel sales, do not seem promising..

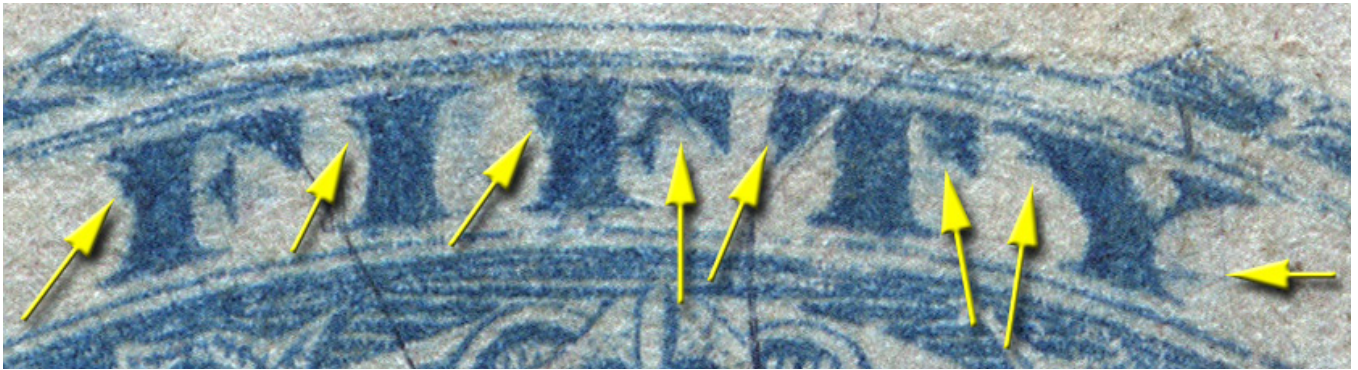
A reasonable tentative conclusion is that the number of extant examples of the 2¢ USIR on green paper may be ten or fewer.

## (II) 50¢ Second Issue with Sewing Machine Perforations (and Double Transfer!)

[From Dan Harding] I spotted this stamp in a \$5.99 eBay junk lot and thought it might be legit. Upon receiving the stamp, not only was it what I thought

it was, I discovered what I believed to be a double transfer at top. I confirmed with Karl Lackemacher, who plates many of the 1st–3rd Issue revenues and





has an extensive interest in plate varieties as well, that it is plate position 23, the Scott listed DT (there are two other plate positions that have DTs, one even more dramatic than this position). So that was a nice little bonus.

As far as valuing it, that's a tough one. Presumably an example with both sewing machine perfs and a DT would be very scarce. The question is, would anyone pay a premium for it? Both aspects appeal to a fairly narrow collector audience as it is.

The R115a (sewing machine perf) is quite a scarce stamp unto itself. It has long been incredibly undervalued in Scott. For years it was valued at \$75, well below the \$125 assigned to the 25¢ sewing

machine perf, despite the 25¢ being much more common—as in a factor of probably 10–20:1.

I have nearly ten examples of the 25¢ sewing machine perf in my collection and have seen many others. It wasn't until last year that I saw my first example of the 50-center. It was revalued in the 2015 Scott from \$75 to \$450, which is a long overdue correction and is still probably undervalued.

I have personally seen a total of three examples: one found last year, which I then traded to Richard Friedberg to obtain the example from Mike Morrissey's exhibit, and now this one.

You could easily go several years before seeing one on the market, let alone one with a DT.

*Close view of top, showing doubling in top label*



*Left: the present find. The cancel was backdated to September 1869.  
Middle: example acquired in 2014 after years of searching  
Right: the spectacular ex-Morrissey example*



# Atlantic Coast Line Railroad Stamps

By Clayton Rubec, Ottawa, Ontario, Canada

The creation of the Atlantic Coast Line (ACL) Railroad was the result of numerous mergers of smaller railroads over the 1830 to 1960 period. It became one of North America's Class One railways, focused on six USA states (Florida, Georgia, North Carolina, South Carolina and Virginia and Alabama). It had through passenger train services to Chicago, Detroit, Washington, New York City and Boston. The ACL merged with the Seaboard Air line Railroad in 1967 to become the Seaboard Coast Line. Today, the ACL and its successor roads are part of the CSX Transportation System which is mainly a freight services system.

In 2013 I acquired an interesting piece of ACL history. It is a train ticket stub dated February 13, 1948, for a journey from St. Petersburg, Florida to Boston, Massachusetts (Figure 1). It was found in a ticket envelope advertising the Railroad's various lines, services and fees (Figure 2). The reverse side of the stub has three stamps signifying a cash refund of 30 cents to the passenger. The stamps are in an irregular "block of three" from a rouletted sheet or

booklet pane perhaps. They are a pink design on a white background with black lettering. Each stamp has a value of ten cents. The stamps are issued under the authority of W. H. Howard, Assistant Passenger Traffic Manager in Wilmington, North Carolina, and inscribed "Form 2817". They have a six-digit control number vertically upwards on the right side.

Private railroad revenue stamps across the United States are not common. At least seven values and several printings of the Kahului Railroad stamps issued in Hawaii are USA local stamps that garner high bids in eBay sales. These Atlantic Coast Line Railroad stamps are another example of such privately issued revenue stamps. They are unusual and worthy of further study. Do others exist?

## References

- Atlantic Coast Line Railroad.* <http://www.railga.com/acl.html>. 9 pages.  
*Reporting Mark ACL: The Atlantic Coast Line Railroad.* <http://en.wikipedia.org/wiki/>

Figure 1. Front and back of 1948 ACL ticket stub with refund stamps.

FORM 2821  
**ATLANTIC COAST LINE R. R. CO.**  
 PASSENGER'S  
 DUPLICATE  
 Transported Subject to  
 Tariff regulations.  
 Date **FEB 13 1948**  
 From **ST. PETERSBURG, FLA.**  
 To **BOSTON, MASS.** (State)  
 Route Junction Points  
 Via **A. C. L.** **RICHMOND**  
**WASHINGTON**  
**NEW YORK**  
**HELL GATE BRIDGE**  
**NYNH&H**  
 Destination  
**ATLANTIC COAST LINE R. R. CO.**  
**G 65-57-79**  
 OVER

**NOTICE TO PASSENGERS**  
 To avoid paying storage charges, baggage should be claimed immediately upon arrival at destination.

**ATLANTIC COAST LINE R. R. CO.**  
 EXCESS VALUE  
**10 cts.**  
 W. H. HOWARD  
 Asst. Pass.  
 Traf. Mgr.  
 Form 2817  
**1955920**

**ATLANTIC COAST LINE R. R. CO.**  
 EXCESS VALUE  
**10 cts.**  
 W. H. HOWARD  
 Asst. Pass.  
 Traf. Mgr.  
 Form 2817  
**1955918**

**ATLANTIC COAST LINE R. R. CO.**  
 EXCESS VALUE  
**10 cts.**  
 W. H. HOWARD  
 Asst. Pass.  
 Traf. Mgr.  
 Form 2817  
**1955919**

..... Top broken  
 ..... Top snagged  
 ..... Unlocked

**GEO. P. JAMES**  
 Passenger Traffic Manager  
 Wilmington, N. C.



**Figure 2.** ACL ticket envelope in which the stub shown in Figure 1 was found, showing system map and principal stops. Its mainline is still in use today as part of Amtrak's passenger services.

Atlantic\_Coast\_Line\_Railroad. 6 pages.

**Editor's Note.** These mysterious stamps add to the philatelic history of the ACL. A few of its \$5,000 and \$10,000 First Consolidated Mortgage 4% Gold Bonds of 1902 are known bearing New York Secured Debt and Tax on Investments stamps. These were affixed at the request of New York state residents voluntarily paying these taxes in lieu of the state's much higher personal property tax. Two examples are shown below.

The \$5,000 has been recorded with Secured Debt \$25, \$7.50 and \$5 paying the Secured Debt 1916 rate of 75¢ per \$100 for five years (thus 0.15% per year); and the Secured Debt \$50 and Investments \$50 paying the 1917–20 Investments rate of 20¢ per \$100 per year (thus 0.2% per year) for five years. The property tax was some tenfold higher, at about 2% per year. The \$10,000 has been recorded with Secured Debt \$100 and Investments \$100 paying the Investments rate for five years. (Mahler, Michael. This journal, First Quarter 2012, pp. 2–31; Third Quarter 2012, pp. 70–98.)



Mr. \_\_\_\_\_  
Address \_\_\_\_\_  
Your train leaves \_\_\_\_\_  
Date \_\_\_\_\_  
Seat 37  
Lower \_\_\_\_\_  
Upper \_\_\_\_\_  
Dr. Room \_\_\_\_\_  
Compt. \_\_\_\_\_  
Bed Room \_\_\_\_\_

**Atlantic Coast Line Railroad**  
Let representatives at following principal cities arrange your return or other trips.

Atlanta, Ga.	26 Cain Street, N. W.
Augusta, Ga.	817 Broad St.
Baltimore, Md.	914 O'Sullivan Bldg.
Boston, Mass.	294 Washington St.
Charleston, S. C.	385 King St.
Chicago, Ill.	1718 Bankers Bldg.
Cincinnati, O.	517 Gayne Bldg.
Detroit, Mich.	5-108 General Motors Bldg.
Fayetteville, N. C.	A. C. L. Passenger Station
Jacksonville, Fla.	300 West Forsyth St.
Miami, Fla.	217 S. E. First St.
New York, N. Y.	16 E. 44th St.
Norfolk, Va.	Water and Merchants Sts.
Orlando, Fla.	78 W. Church St.
Philadelphia, Pa.	1329 Walnut St.
Pittsburgh, Pa.	426-7 Oliver Bldg.
Richmond, Va.	2025-26 Rwy. Exchange Bldg.
St. Louis, Mo.	A. C. L. Passenger Station
Sarasota, Fla.	A. C. L. Passenger Station
Savannah, Ga.	Union Station
Tampa, Fla.	101 West Lafayette Street
Washington, D. C.	1515 15th St., N. W.
Wilmington, N. C.	General Office A. C. L. Bldg.

NORTH-SOUTH-EAST-WEST

Ticket Seller  
Thank you.





---

# Was the U.S. First Issue \$200 First Issued Imperforate?

By Michael Mahler

The First Issue \$200, first delivered by the printers on July 7, 1864, is well known both imperforate and fully perforated. Were the imperforates issued first, or at one or more later periods? Why were they issued at all? Surprisingly, these questions appear to have never been addressed in print. This article demonstrates that the stamps were first delivered imperforate, and proffers an explanation.

## November 1862: “The delay is in the ... [perforating] Machinery”

As chronicled in the Boston Revenue Book, the first adhesive revenue stamps of the Civil War era to be delivered by the printers were fully perforated. Only after it became abundantly clear that demand for the stamps was far outstripping production were the printers instructed to “fill all orders ... with utmost despatch without perforating.” This communiqué was acknowledged by the printers on November 7, 1862. The stamp taxes had been imposed by the Act of July 1, 1862, to take effect October 1, leaving only three months for production and circulation of the stamps before they were required. By that date only three stamps had been delivered—the 1¢ and 2¢ Proprietary on September 27, and the 2¢ Bank Check two days later. Already it was clear that supply was lagging demand, and by November 7 the situation had only exacerbated: of the 89 stamps originally designed to pay taxes imposed by the 1862 Act, only fifteen had been delivered.<sup>1</sup> It is worth noting that in their acknowledgement, printers Butler and Carpenter stated “The delay is in the requisite change of the [perforating] Machinery”; and “Within two or three weeks we expect to have an adequate number of perforators in working order. ...”

Nevertheless it was some five months before the remaining 74 stamps had all been delivered, the last on April 17, 1863.<sup>2</sup> In the meantime the five 2¢ stamps in blue had been added. Evidently the “rush” order was in effect throughout this period;

of these 79 stamps, all but six were delivered “unfinished,” the only exceptions being the 4¢ and 5¢ Playing Cards, 5¢ Agreement, and 5¢, 10¢ and 15¢ Foreign Exchange.<sup>3</sup>

## Adaptations

After the original slate of 94 stamps was finally finished, eight more were added over the life of the First Issue. On May 12, 1863, the 4¢ and 6¢ Inland Exchange were added to facilitate payment of the new Inland Exchange rates enacted March 3, 1863, effective immediately. On August 12 and August 6, 1864, the 5¢ and 10¢ Proprietary were added, primarily to facilitate payment of the new rates for Playing Cards and Photographs enacted June 30, 1864, effective August 1. And on April 13, 1871, the 6¢ Proprietary was added at the request of Charles Osgood & Co., to pay the tax on medicine sold for \$1.50, identified by West (1918) as bottled India Chologogue. While examples of the 6¢ Inland are known with large imperforate margins, none of these five stamps were intentionally issued imperforate or part perforate.

## And Afterthoughts

In contrast to the above additions, which may be classed as adaptations to specific tax rates, three more stamps resulted from what may be termed afterthoughts. On May 15, the \$50 U.S.I.R. was delivered. Its purpose, while never formally stated, was clearly to facilitate payment of large taxes. Evidently it had rather quickly become apparent that the original slate of stamps was inadequate for such situations. The 1862 tax schedule included several open-ended rates, and stamps had been created that were, in principle at least, adequate to pay them. For example, a deed for real estate whose value exceeded \$20,000 was taxed in multiples of \$20,<sup>4</sup> to be paid by \$20 Conveyance stamps. In practice, though, this proved unwieldy. For property valued at, say, \$200,000, nineteen \$20 stamps would be required; and for \$500,000,

---

1. Nine documentary stamps: 1¢ Express and Telegraph, 2¢ orange Bank Check and Certificate, 5¢ Inland Exchange, 10¢ Certificate and Contract, 25¢ Insurance and 30¢ Inland Exchange; 1¢ through 4¢ Proprietary; and 1¢ and 2¢ Playing Cards.

2. The \$25 Mortgage was delivered on April 16, then the \$1.30, \$1.60 and \$1.90 Foreign Exchange and \$2.50 and \$3.50 Inland Exchange on the 17th. By then the tax rates that the \$2.50, \$3.50 and \$25 had been created to pay had been rescinded by the Act of March 3, 1863!

---

3. The 5¢ Agreement and 5¢ and 10¢ Foreign Exchange were among the stamps delivered November 15, the first delivery date after the November 7 order was received. However, the five other stamps delivered that day—the 3¢ Foreign Exchange, 10¢ Inland Exchange, 25¢ Power of Attorney, 25¢ Protest and 50¢ Original Process—are known part perforate or imperforate.

4. At \$20 for the first \$20,000, plus an additional \$20 for every additional \$10,000 or fractional part thereof.



forty-nine stamps! On December 25, 1862, the required use of “matching” stamps was abruptly rescinded, but this left the problem of large taxes essentially unchanged, as the highest denomination available was the \$25 Mortgage.

The general-purpose \$50 U.S.I.R. helped matters in this regard, but in extreme cases was still hardly adequate. Consider the January 1864 deed shown here, to the Smith & Parmelee Gold Co., Gilpin County, Colorado Territory, with \$1,000 tax paid by thirty stamps: ten of the new \$50 plus twenty of the \$25 Mortgage. Five \$200 stamps would have done the job nicely.

As if on cue, the First Issue \$200 was delivered by the printers July 7, 1864. Like the \$50, it was a general-purpose stamp inscribed simply “U.S. Inter. Revenue.” Its appearance was no doubt hastened by the Act of June 30, 1864, effective August 1, which had removed the \$1000 tax limit on deeds and mortgages; doubled the rate for mortgages; and more than doubled the estate tax. Its anticipated uses would have been on deeds or mortgages for amounts exceeding \$200,000, or for estates exceeding \$400,000.

Finally, on October 12, 1864, the general-purpose 2¢ U.S.I.R. was first delivered. Why it was considered necessary remains mysterious. Of these eight latecomers, only the \$50 and \$200 were issued imperforate.

### \$200 First Issued Imperforate

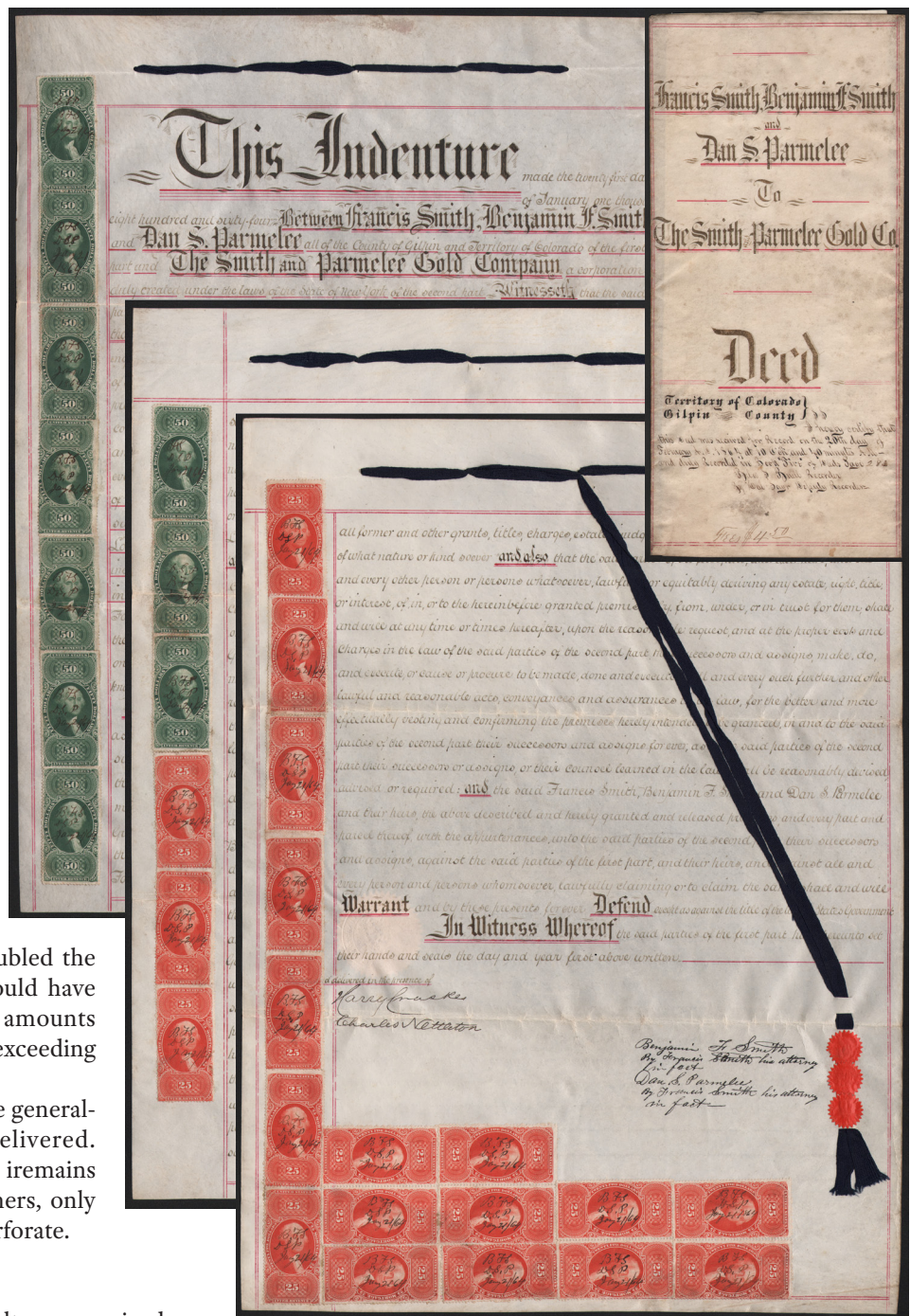
A canvas of online auction results summarized in **Table 1** makes it virtually certain that the \$200 was first delivered and issued imperforate. The 32 earliest cancels found, ranging from an obviously backdated December 14, 1863, though March 30, 1865, are all on imperforates. The earliest cancel on a perforated stamp is April 10, 1865. This is followed by eight more cancels on imperforates before the second perforated example appears on August 1, 1865.

This list is not presumed to be all-inclusive; there must be many offline data sources that could

substantially increase the number of entries. However, the conclusion that the imperforates were issued first is unlikely to change.

Selected key stamps from these listings are illustrated here. The December 1863 cancel is some seven months earlier than first delivery of the \$200 on July 7, 1864, and serves as a reminder that there is always a chance, albeit usually very small, that any cancel might be backdated. The July 28, 1864, example becomes the EKU (earliest known usage), but leaves room for earlier dates to emerge. Two

*January 1864 deed bearing ten \$50 USIR plus twenty \$25 Mortgage. Five \$200 stamps would have done the job nicely. The deed cover in gold ink!*



**Table 1. Chronological Listing of Cancel Dates on First Issue \$200**

<b>Cancel Date</b>	<b>Stamp(s)</b>	<b>Cancel</b>	<b>Source</b>
12.14.1863	R102a	C J A 12/10/1863	eBay 2015
7.28.1864	R102a block of four	July 28th 1864 T S C F L S E F E	Aldrich sale 39 lot 391
8.8.1864	R102a	Aug 8/64 p A J W to the B. D. C. & J. Co	Siegel sale 997 lot 6586
8.8.1864	R102a	SMRRCo Aug 8/64	Eric Jackson stock (Sterling Mountain RR Co.)
8.8.1864	R102a	(as above)	Ivy & Mader Jan 2003 lot 420 (different stamp)
9.7.1864	R102a	Sept 7 1864 D P	Siegel sale 997 lot 6585
9.15.1864	R102a	not stated	Revenue Unit Columns, pp. 1–2
9.20.1864	R102a	J N L	Revenue Unit Columns, pp. 1–2
9.29.1864	R102a	J N C W. P. T. J C R R T C 29 Sept J V R 29 Sept /64 29 Sept 1864	Aldrich sale 22 lot 360
9.30.1864	R102a	Sept 30th 1864 W M H A H R M A B G M M	eBay 2015
9.30.1864	R102a	(as above)	Siegel sale 1067 lot 549 (different stamp)
9.30.1864	R102a	(as above)	Siegel sale 997 lot 6587 (different stamp)
10.1.1864	R102a block of six	S. J. S. Pres. Oct. 1/64	Spink Shreves sale 103 (Cunliffe) lot 297 (top left stamp "St. John Smith Pres--")
10.22.1864	R102a	F A W Oct 22 1864	Siegel sale 938 lot 1940
10.24.1864	R102a	10/24/64 Cin. RWCo.	Bennett sale 326 lot 823
10.29.1864	R102a	P. Y. J. P. R B W H R. S. S. O M K 10/29/1864	Siegel sale 946 lot 1535
11.16.1864	R102a	Novr 16 1864 C C (?)	Spink Shreves sale 108 lot 900
11.18.1864	R102a	--- Nov 18 64	Siegel sale 848 lot 2670
12.17.1864	R102a	F. N. T. December 17 1864	Spink Shreves sale 103 (Cunliffe) lot 294
12.17.1864	R102a	(as above)	Aldrich sale 46 lot 1059 (different stamp)
12.20.1864	R102a	Stephen Morris (?) Dec. 20.1864.	Goldberg sale 29 lot 695
12.23.1864	R102a pair	A H R December 23 <sup>d</sup> 1865	Siegel sale 1061 lot 4296



**Table 1. (cont.)**

<b>Cancel Date</b>	<b>Stamp(s)</b>	<b>Cancel</b>	<b>Source</b>
1.28.1865	R102a	A M 1/28/65	Spink Shreves Aug 19–20, 2011 lot 660
1.29.1865	R102a pair	N (on each stamp) Jan 29th (across both) 1865 (on each)	Siegel sale 1061 lot 4295
2.2.1865	R102a	CONSOLIDATION COAL Co. OF MICHIGAN. FEB 2 1865	Eric Jackson stock
2.7.1865	R102a	H. S. S. S. Feb'y 7/65	Aldrich sale 21 lot 378
2.7.1865	R102a	February 7, 1865 J B P Tr	Aldrich Buy-Bid sale Jun 22, 1988, lot 494
2.10.1865	R102a	W F H 2/7.1865 H T. C. 2/10 65	Siegel sale 1061 lot 4294
2.18.1865	R102a pair	T H P (?) Fey 18/65	Siegel sale 1089 lot 279
2.21.1865	R102a pair	C. O. O. Co February 21 <sup>st</sup> 1865 J H B Tresr	Siegel sale 827 lot 1571
2.23.1865	R102a pair	STEWARTS RUN PETROLEUM Co. FEB 23 1865	Siegel sale 1092 lot 1504
2.23.1865	R102a pair	(as above)	Spink Shreves sale 103 (Cunliffe) lot 296 (different pair)
2.24.1865	R102a	S B. Feb. 24/65	Siegel sale 839 lot 2129
3.9.1865	R102a	A A W Mar 9/65	Siegel sale 1089 lot 278
3.10.1865	R102a	C. L. W. Mch 10th 65	Aldrich sale 35 lot 348
3.30.1865	R102a	G C F March 30th 1865	Siegel sale 905 lot 3582
4.10.1865	R102c strip of three	M. F April 10. 1865.	Christies 1989 Weill Bros. lot 2197
4.10.1865	R102c	(as above)	Siegel sale 934 lot 2197 (not from Weill strip)
4.28.1865	R102a	T F - - Apl 28th 1865	Aldrich sale 31 lot 373
4.29.1865	R102a	N Y Exchange Co April 29/65	Siegel sale 953 lot 1814
5.1.1865	R102a	- - R May 1, 1865	Siegel sale 930 lot 2921
5.11.1865	R102a sheet of eight	NY May 11 1865 Chi & Gt E RWCo By A. Tenney Secretary	Siegel sale 1000 lot 1322
5.11.1865	R102a sheet of eight	(as above)	Spink Shreves sale 103 (Cunliffe) lot 298 (different sheet)
5.11.1865	R102a strip of four	(as above)	Siegel sale 1092 lot 1505

**Table 1. (cont.)**

Cancel Date	Stamp(s)	Cancel	Source
5.11.1865	R102a pair	(as above)	Spink Shreves sale 103 (Cunliffe) lot 295
5.29.1865	R102a	Q & F RRCo May 29/65	Spink Shreves sale 103 (Cunliffe) lot 291
6.5.1865	R102a	June 5/65 W H D	Siegel sale 861 lot 2272
6.5.1865	R102a	(as above)	Aldrich sale 38 lot 513 (different stamp)
7.18.1865	R102a	July 18/65 I A Z (?)	Kelleher sale 622 lot 2698
7.22.1865	R102a	July 22 <sup>nd</sup> 1865 B R V	Deed to Hosea Ballou Estate in Putnam, Connecticut; with R101c pair; Brian Bleckwenn exhibit
8.1.1865	R102c	Ma-- & T Co Aug 1/65	Aldrich sale 78 lot 508
8.8.1865	R102a	S. M. K. S. D. 8/8 1865	Deed conveying oil lands in Clarion County, Pennsylvania, from Samuel Kier and wife and Samuel Duff and wife, to the Banner Oil and Mining Company of Philadelphia; with R98c pair, 92c, 81c pair; Spink-Shreve Cunliffe sale lot 299
9.6.1865	R102c	??? Sept 6 1865	Prestige sale 132 lot 757
12.15.1865	R102c	G- H. R (?) Dec. 15 1865	HarmerShau



7.28.1864 Aldrich sale 39 lot 391



12.14.1863 eBay 2015



8.8.1864 Siegel sale 997 lot 6586



8.8.1864 Eric Jackson stock



9.7.1864 Siegel sale 997 lot 6585



9.29.1864 Aldrich sale 22 lot 360





4.10.1865 Siegel 934 lot 2197



8.1.1865 Aldrich sale 78 lot 508



2.21.1872 Siegel 1015 lot 38

cancels of August 8, 1864, are the next-earliest, followed by five in September 1864, two of which are shown. The cancels of April 10 and August 1, 1865, are the two earliest found on perforated stamps.

### Late Western Usages; All Scans Online

The same search turned up several very late usages of the \$200 imperforate, three from San Francisco, the others presumably also Western (Table 2). Evidently the initial supply of \$200 imperforates sent West was sufficient for the entire period of documentary taxes. The latest cancel seen, from February 21, 1872, is shown here.

Scans of all stamps listed in Tables 1 and 2 are at:  
<http://civilwarfiscalhistory.myfreesites.net/>.

### Why the Imperfs?

The data presented here suggest not only that the First Issue \$200 was first delivered and sold imperforate, but that it continued to be so delivered for some eight months. The earliest observed cancel date on a \$200, July 28, 1864, is three weeks later than its first delivery on July 7.

Assuming a similar lag time for the perforated \$200, the observed earliest cancel of April 10, 1865, suggests that these stamps were first delivered circa mid-March 1865. This rules out a short-term rush order as a reason for the imperforates.

As already noted, in November 1862 Butler and Carpenter had responded to governmental concern over delays in stamp production by stating “The delay is in the requisite change of the [perforating] Machinery”; and “Within two or three weeks we expect to have an adequate number of perforators in working order. ...” This identifies two complementary problems: the necessity of resetting the machines to accommodate the varying dimensions of the First Issues (initially produced in eight different sizes, the \$200 adding yet another); and a shortage of machines.

Despite the printers’ optimistic prediction, five months later these problems remained unresolved. After the November 1862 order to release stamps without perforating, delivery of the full complement of stamps designed to pay the 1862 taxes was completed only in mid-April 1863, with delivery of the \$25 Mortgage, \$1.30, \$1.60

**Table 2. Late Western Usages of First Issue \$200 Imperforate**

Cancel Date	Stamp(s)	Cancel	Source
6.3.1869	R102a	THE QUICKSILVER MINING CO. S.F. JUN 3 1869	Spink Shreves sale 103 (Cunliffe) lot 290
6.3.1869	R102a	(as above)	Eric Jackson stock (different stamp)
6.9.1869	R102a	W F R J M R June 9th 69	Siegel sale 1067 lot 547
1.9.1871	R102a	R & E. M. Co. Jany. 9 1871	Deed whereby William Raymond & John Ely convey their mining properties in Lincoln County, Nevada, to Raymond and Ely Mining Co. of San Francisco; with R101a (x2), Nevada \$5 imperf (x20), rouletted \$1 (x100), 50¢ (x197); M. Mahler exhibit
2.21.1872	R102a	D H C M. Feby 21 1872	Siegel sale 1015 lot 38

---

and \$1.90 Foreign Exchange, and \$2.50 and \$3.50 Inland Exchange.<sup>2</sup> Moreover, while it has never been systematically investigated as done here for the \$200, the earliest usages of all these stamps appear to be imperforates. Their initial delivery in this state in April 1863 thus exactly foreshadows the situation with the \$200 in July 1864. In each case it took several more months before perforated stamps were incorporated into the production process. Presumably this was due to unavailability of perforating equipment. The small size of the \$200 sheets — a mere eight stamps, arranged two by four — may well have contributed to the problems with perforation.

### A Note on Colors

As demonstrated in the accompanying online census, a secondary conclusion emerging from this survey is that color scans are often not acceptably accurate.

The \$200 comes in two color combinations. The more common, accounting for a very large

majority of stamps, the Boston Book calls carmine and green. The less common, called scarlet and pale yellow green, appears to have been first issued circa mid-1869. In several cases here, scans of imperforates resemble the scarlet and yellow green, but are evidently simply inaccurate; the scan of the 7.28.1864 EKU shown here is a prime example.

### References

- Mahler, Michael. Census of Early Cancel Dates on U.S. First Issue \$200 (Scott R102). <http://civilwarfiscalhistory.myfreesites.net/>.
- Toppan, George L., Hiram E. Deats, and Alexander Holland. 1899. *An Historical Reference List of the Revenue Stamps of the United States*. Boston: Boston Philatelic Society. Reprinted as *The Boston Revenue Book*. Lawrence MA: Quarterman Publications, 1979.
- West, Christopher (Elliot Perry). 1918. *The Revenue Stamps of the United States*. Portland ME: Severn-Wylie-Jewett, Reprinted Pacific Palisades CA: Castenholz and Sons, 1979.

## U.S. Sales Circuit Notes

I have served as the manager of the ARA United States sales circuit program for twenty years, and as is customary during such anniversaries, I pause to look back on those two decades.

I have formed 640 circuits during my tenure, with a total value of just over one million dollars. I have processed 1269 sales books during this time. Sales from the 1232 sales books I have retired exceed \$170,000, which represents 48% of the roughly \$350,000 book value. In other words, nearly half of the value of the revenue stamps submitted have changed hands, an impressive figure.

If you haven't participated in the circuits, you're missing out in two ways. Firstly, hundreds of your fellow members eagerly await the opportunity to purchase choice items for their collections. Simply mount your duplicates in a sales book and find out for yourself what can result. Attractive material in decent condition appropriately priced almost always sells. And the commission is only ten percent. Sales books come in five formats, 1, 4, 6, 9, and 12 spaces per page, plus an oversized 8½" x 11" book for larger material. Each is fifty cents postpaid.

Secondly, I encourage you to join these members in requesting circuits. You are sure to find something in each shipment, which typically include five to ten sales books holding hundreds of

revenues for your perusal. Simply complete the request form printed on the inside cover of this issue and I'll do the rest.

My experience in handling all of these sales books has prompted me to review the various categories of circuits. It is time to adjust the number slightly downward. Very few members expressed a desire for revenues on documents, so I am dropping this category. Conversely, some circuit categories have had so few sales books sent in that I have formed very few circuits in all these years. Henceforth, the former categories of "RF" (playing cards and silver tax), "RJA" (narcotics), "RK" (consular service, customs fees, motor vehicle use, firearms), "RN" (revenue stamped paper), and "RW" (hunting permit) will be combined into the "MISC" (miscellaneous) category.

I have never received any material in the "L" (liquor strip) and "MX" (miscellany such as lock seals, hygrometer labels, college stamps, fermented fruit juice, etc.), so I am also dropping those circuits. The request form found in this issue reflects these new categories.

Contact me any time you have questions regarding the US circuits. I am here to serve you. See the masthead for my contact information.

Paul Weidhaas



---

## WESTPEX Retrospective

The annual conventions of the ARA and the State Revenue Society (SRS) were held at WESTPEX, April 24–6 at San Francisco. Eleven revenueurs stepped forward with exhibits, with the following impressive results:

*U.S. First Issue Revenues, 1862–1871*, by Brian Bleckwenn: Gold, ARA gold

*A License and Stamp System for Waterfowl Conservation in the 20th Century U.S.*, by Will and Abby Csaplar: ARA Best Revenue Exhibit; Gold, ARA gold, SRS gold; APS Award of Excellence: 1940–1980; California Collectors Club Award for Best 20th Century; AAPE Novice Award

*Cuba: Postage Stamps Used as Revenue. 1855–1898*, by Silvia Garcia-Frutos: Silver, ARA silver

*Revenue Stamped Paper (Papel Sellado) of the Spanish Administration of the Philippines*, by John Hunt: Vermeil, ARA gold; International Philippine Philatelic Society Best Philippines Exhibit

*Waterfowl Hunting Permit Stamps. Federal-State-Tribal*, by Michael Jaffe: Gold, ARA gold, SRS gold

*Big Rug, Small Rug, Baby Rug. U.S. Civil War Era \$200 & \$500 Revenues: Their Purpose Illustrated*, by Michael Mahler: Single Frame Grand; Gold, ARA gold; ARA Best Single Frame

*California's Gold Rush Revenues, Aristocrats of American Fiscal Philately: A Fiscal History*, by Michael Mahler: Gold, ARA gold, SRS gold; APS Award of Excellence: Pre 1900

*The Electricity and Gas Inspection Revenue Issue of Canada*, by John G. McEntyre: Gold, ARA gold

*Postal Stamps in Lieu of Revenue Stamps*, by Pedro H. Ortiz: Silver, ARA silver

*U.S. First Issue "Playing Cards" Revenue Stamps and Uses (1862–67)*, by Kristin Patterson: Gold, ARA gold

*California Agricultural Proration*, by Kenneth Pruess: Gold, ARA gold, SRS gold

*Afghanistan Revenue Stamps 1871–1970s*, by Joe Ross: Silver, ARA silver



Top row: left and middle, Ken Pruess and Michael Mahler receiving their gold awards; right, Kristin Patterson giving her presentation on the U.S. Playing Cards Co.

Bottom row: left, Will Csaplar and David Torre in front of Will and wife Abby's gold exhibit, pre-awards banquet; middle, the same exhibit post-banquet, now adorned with seven ribbons! Right, awards garnered by this formidable first-time exhibit. The crystal vase inscribed with the \$500 "Persian Rug" is the coveted "ARA Grand Award" — the Best Revenue Exhibit at the annual convention show.

---

# A License and Stamp System for Waterfowl Conservation in the 20th Century U.S.

*Editor's note. Long gone are the days when pioneer exhibitors furnished only a title, then presented their material for judging. Eventually an explanatory title page became de rigeur, later an additional "second title page" giving an outline and highlights. The latter has lately morphed into a multi-page synopsis. All this is consistent with the realization that a key to successful exhibiting is facilitating the judges' understanding of your material so as to maximize their limited time in front of the frames. The following pages provide an informative "inside look" at the explanatory material one pair of revenue exhibitors furnished to further this process. The results are illustrated on the preceding page!*

## Introduction and Background

### Exhibit Goals.

We are Will and Abby Csaplar. This exhibit is the synthesis of two lifelong passions, wildlife conservation and philately. It is the culmination of 30-plus years of actively collecting and researching revenue stamps for waterfowl conservation. Our goals are:

1. To tell the entire story by placing individual items of social, historical and philatelic importance into their appropriate context, an in-depth context that has never before been fully achieved;
2. It is hoped that our efforts may lead to a renewed interest in the hobby, which, like so many collectibles, was measurably impacted by the recession;
3. To show collectors of similar material that they can succeed in the philatelic arena;
4. To help secure a measure of respect that is so deserved for the many collectors that have competed on the sidelines of organized philately for decades.

### Exhibit Organization and How the Items Were Selected for Inclusion

A superficial examination might lead one to conclude this is really five different *exhibits* under one title. That would not be accurate. We spent three years in the active preparation phase. Over this time, several different forms of organization were considered. We felt that by telling the story in five distinct *chapters* under one title, we could most accurately portray the nature of the cooperative effort that existed for waterfowl conservation in the U.S. during the 20th Century. The five levels of government discussed in each chapter operated both:

1. Independently of each other to manage waterfowl populations under their jurisdiction; and
2. Together, to achieve the most effective overall conservation policy. They independently gathered species population data. They subsequently shared

the data to establish nation-wide season lengths and bag limits. It was this combination that effectively kept waterfowl populations in equilibrium.

More to the crux of this exhibit, the five different levels of government:

1. Adopted a collective method of regulation and law enforcement that developed into the backbone of waterfowl conservation policy in the U.S. in the 20th Century. During this time, the license and stamp system evolved into a powerful and efficient regulatory tool; and

2. They shared a common approach to secure funding. Sales of licenses and stamps served to generate badly needed funds for this massive undertaking.

We believe we have selected the most appropriate organizational approach. **Each chapter is organized chronologically. The first jurisdiction to issue stamps is shown altogether, followed by the second, third, and so on.**

After acquiring portions of the Rudy and Torre collections, we found that our own collection had grown to over 20,000 items. The criteria for selecting items for this exhibit were straightforward: We wished to showcase the material with the highest difficulty of acquisition that also told the story in a definitive way. If an item was important to the story, but of low difficulty, it was included. On the other hand, items of low difficulty that were unnecessary to tell the story were excluded.

The number of examples recorded in this exhibit is derived from an ongoing census, begun by in the 1950s by E. L. Vanderford and continued by David R. Torre to date. All certificate numbers are printed on the exhibit pages and the certificates themselves are located behind the exhibit pages.

### Standing on the Shoulders of Giants

**E. L. Vanderford.** Federal "duck" stamps have attracted collectors and wildlife enthusiasts since their inception in 1934. Once state and local governments began issuing waterfowl stamps in the late 1930s, there existed a group of stamps that was of sufficient size to stimulate pioneer revenue



---

collectors to research them and organize them into collections. Foremost amongst them was E. L. Vanderford of Sacramento, who took the fledgling hobby to a new level, helping to get hundreds of new collectors started through his articles in various wildlife publications, columns in the *The American Revenuer*, *The State Revenue Newsletter* and *Linn's Stamp News*, and culminating in his 1973 *Handbook of Fish and Game License Stamps*. This was an exhaustive compilation of all fish and game stamps issued until that time, which served as the definitive guide for the hobby for nearly two decades. Vanderford amassed the greatest fish and game collection of his time. Shortly before his death in 1994, he allowed his protégé, David R. Torre, to purchase the majority of his collection.

**Jeannette C. Rudy.** Although never very involved in organized philately, Jeannette was an avid hunter and award-winning markswoman with a lifelong interest in waterfowl stamps. In the 1970s she had the good fortune of having Opryland USA built on her ranch in Nashville. She now had the means to acquire anything she wanted—and she wanted the best collection of waterfowl stamps in the world. Although an exhibit of her stamps was never shown at a Champion of Champions (C of C) qualifying show in open competition, it was shown in the Court of Honor at Napex in the late 1990s. Jeannette funded an entire room at the National Postal Museum devoted exclusively to waterfowl stamps. Her contributions to the hobby should not be underestimated. Her philatelic legacy rests in her concentration of a large percentage of the hobby's rarest and most desirable items into one collection.

Prior to Jeannette donating the majority of her waterfowl collection to the National Postal Museum, she allowed us to purchase many key items needed for this exhibit, including the large die proof of RW1, the RW3 FDC, the latest recorded usage of a federal stamp on form 3333 (RW22), and the latest recorded federal large die proof in collector hands (RW23). For this we shall always be grateful.

**Robert Dumaine.** A stamp dealer from Houston, who has specialized in buying and selling duck stamps for over 30 years. His firm, Sam Houston Philatelics, has conducted regular auctions of duck stamps and related material for much of this time. Bob wrote *The Duck Stamp Column* in *Linn's* for 14 years and was the founder of The Duck Stamp Collector's Society. He is co-author of *The Duck Stamp Story*, and has arguably done more to popularize the collecting of duck stamps than anyone in history. Recently, he was inducted into the American Stamp Dealers Association Hall of

Fame. Over the years, Bob has been the source for many of the important items in our exhibit, including the 1911 Canal Zone metal license, the RW1-2 covers in the FDC progression, most of the difficult form 3333 usages, the 1945 Pymatuning Hunting stamp and the 1951 Illinois Daily stamp. He has also provided us with research materials and has otherwise been of invaluable assistance.

**David R. Torre.** Residing in Santa Rosa, California, David has been a lifelong collector, started at age six by his father, Angelo Torre Jr., one of the pioneer fish and game collectors and one of the first duck stamp dealers. David began apprenticing with other stamp dealers in Northern California by age 11. He also started washing dishes at his family's restaurant and used his earnings to form a collection of high quality U.S. stamps. In 1974 (at age 16) he flew to New York and sold his entire collection at a single INTERPEX show, reinvesting every dollar in duck stamps, thus becoming the youngest major duck stamp dealer in the country. He began keeping the best material as a personal investment in the speculative late 1970s, and these gems later formed the nucleus for what would eventually become the most renowned collection of fish and game stamps.

David would go on to publish over 200 pages of articles in *The American Revenuer*, edit the *Specialized Catalog of U.S. Non Pictorial Waterfowl Stamps*, and has edited the waterfowl stamp section of the *Scott Specialized Catalog* for over 20 years. David has judged at C of C qualifying shows. His own exhibit, *Classic State and Local Fish and Game Stamps*, won 29 national and international gold medals, was featured at the philatelic exhibits at the Atlanta and Sidney Olympics, numerous courts of honor including Napex, Westpex and World Stamp Expo 2000. In 2000, David's exhibit won a Grand Award and was entered into the C of C. Following this achievement, he retired his pioneering exhibit.

Through David's great kindness, he allowed us to purchase some of the most important waterfowl stamp rarities from his collection needed for our exhibit. As he knows this area of philately better than anyone, ourselves included, we asked him to prepare a Judges Guide for our exhibit. It is included in this package of information. David has been tremendously supportive of our efforts to document the waterfowl license and stamp story for posterity and hopefully garner some respect for a niche of philately he shares with us. For all his help we are truly indebted.

Finally, we would like to *thank you, the judges*, for taking the time to understand our exhibit.

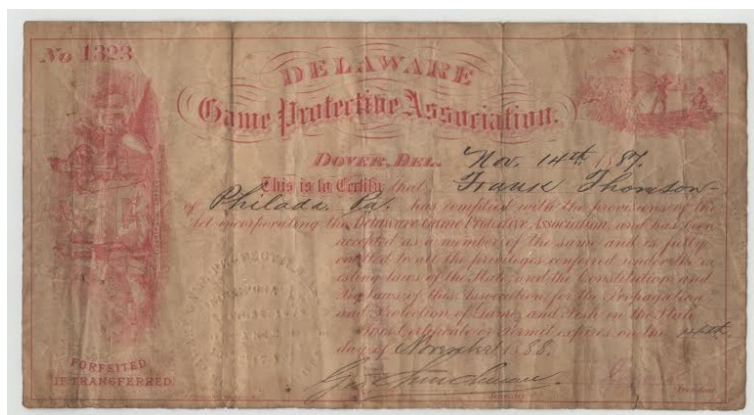
Will and Abby Csaplar

## A Judge's Guide to the Exhibit

### Chapter One (Frame 1): Prestamp Licenses

The prestamp chapter is not only an important part of the story, it is essential for putting the stamps themselves into context. Prior to the use of stamps, regulation and enforcement was achieved through issuing separate licenses (with different fees) for different classifications of hunters and kinds of hunting. In general, all pre-stamp hunting licenses are scarce to extremely rare, especially in presentable condition. Size is a factor, with the majority of early licenses extant having tears, stains, animal blood, wallet-wear, etc. In general, the earlier the license, the higher the difficulty of acquisition. Assembling a run of pre-stamp licenses from 1901–1933, from any state and in any condition, is a lifetime achievement. Early metal and celluloid-covered licenses have a high degree of difficulty. This chapter helps to make the exhibit one for the ages in terms of the number of different states represented, the variety of formats and materials represented and their overall condition. Frame 1 could not be duplicated. Highlights:

**1887 Delaware Game Protective Certificate (F1; P2) (Figure 1).** A remarkable artifact that documents the establishment of the game warden system in the U.S. A very sizable hobby exists that is devoted to

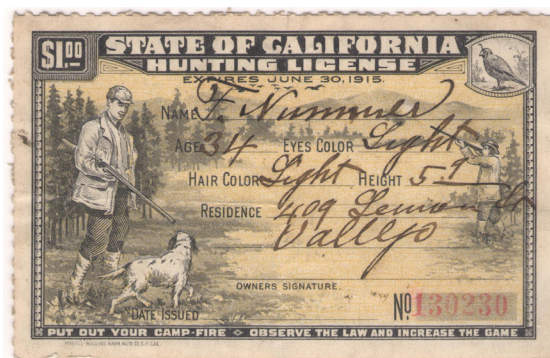


**Figure 1.** The extraordinary 1887 Delaware Game Protective certificate

collecting game warden and law enforcement badges and ephemera. This certificate is the Holy Grail for their entire hobby. For us, it serves to represent a fundamental component of the license and stamp system often overlooked by stamp collectors.

**1908-09 California Non-Resident Hunting License (F1; P8).** California hunting licenses are the most highly collected of any state. California issued metal hunting licenses in 1907 and 1908. Paper licenses were issued starting in 1909. Those from 1909–1926 featured stunning chromolithography

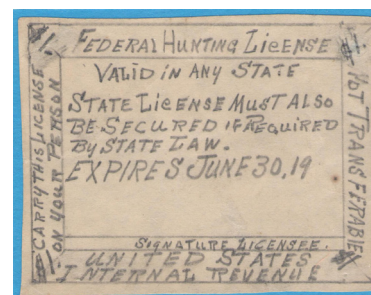
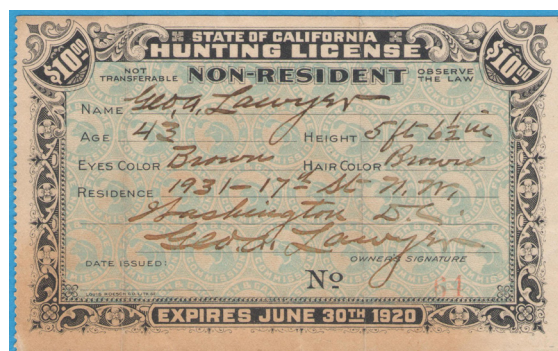
(Figure 2). For this reason, many were saved and early California resident licenses are common.



**Figure 2.** 1915 California resident license

Advanced collectors seek uncommon licenses such as non-resident, alien and duplicate. The copper 1908 non-resident license in this exhibit is pitted and likely dug by a bottle collector. However, only one other has ever surfaced and it has been cut half way through with a hacksaw.

**1919 George Lawyer Licenses and Original Drawing (F1; P12) (Figure 3).** George Lawyer was one of the main architects of the license and stamp system as we know it today. He was the first to propose a national hunting stamp for conservation



**Figure 3.** Top, California 1919 non-resident license issued to George Lawyer. Bottom, Lawyer's sketch for proposed first federal license, made in the 1920s and evidently patterned after his own California license.



purposes.<sup>1</sup> His vision eventually became a reality in 1934, with RW1. All items on this page are original, obtained from his estate subsequent to his death by a Maryland license and stamp collector in the 1960s. They represent some of the most important items in the hobby and such artifacts are rarely seen in private collections. Featured in many books and articles, including *The Duck Stamp Story* by Dolin and Dumaine.<sup>1</sup> The drawing and the California non-resident license it was modeled after (Figure 3) were cornerstones of my exhibit, *Classic State and Local Fish and Game Stamps*.

## Chapter Two (Frames 2–4): Federal Waterfowl Stamps

The federal waterfowl stamps are the best known and most highly collected of any material in this exhibit. All regularly issued federal “duck” stamps are common in unused and used condition and common to scarce used on most state resident licenses. In general, the earlier the year and the smaller the state population, the more difficult they are to obtain. For example, the RW1 on Hawaii license in this exhibit is exceptional (F2; P3). Advanced collectors look for proofs, essays, errors and unusual usages. Collecting federal waterfowl stamps on form 3333 presents a high degree of difficulty of acquisition. In general, the farther removed from RW1 (the later the usage), the more difficult. All other collections combined could not duplicate the run of form 3333s in this exhibit. Highlights:

**1934-35 (RW1) Large Die Proof (F2; P1) (Figure 4).** Federal waterfowl proofs (both large and small die) are very difficult to acquire, with every example in collector hands being one of one or two recorded. Near the top of my wish list for



Figure 4. RW1 Large die proof



Figure 5. Federal form 3333 bearing RW1 from the first sheet of stamps sold to stamp designer “Ding” Darling, signed by him on the reverse.

over 30 years and I haven’t even heard a rumor of another RW1 large die outside of the Smithsonian.

**RW1 on Washington D.C. form 3333s (F2; P9) (Figure 5).** The form 3333 at the top of this page has an RW1 from the first sheet of stamps that was sold to stamp designer “Ding” Darling affixed to the obverse. Darling has signed the reverse. As one might imagine, documented examples from the first sheet of waterfowl stamps sold in history are a very relevant part of the story.

**RW3 First Day Cover (F3; P3).** Although the RW3 FDC is of historic importance on an individual basis and a rarity (I know of three examples), what is more interesting to me is the progression of attempts shown by Roesler: missing RW1 by three days (F2;P2), and RW2 by a single day (F2;P14), before finally being successful with RW3. The three pieces together illustrate an amazing “story within the story” and could not be duplicated.

**RW22 on Form 3333 (F4; P4).** After RW1, usages on form 3333 get difficult to acquire and after RW3 they get very difficult. Usages on form 3333 after RW10 are exceptional, typically one example recorded items. The thing that is significant about this piece is the degree to which it is the latest known usage on form 3333—nine years later than the RW14<sup>1</sup> (also shown in this exhibit, see F4;P1).

**RW23 Large Die Proof (F4; P5).** This is the latest recorded (RW) large die proof not in the National Postal Museum. Once again, the thing to understand here is the degree to which this statement is true.<sup>2</sup> To my knowledge, no other private collection has one later than RW10.

**RW52 Color Changeling (F4; P13) (Figure 6).** A visual feast. One sheet was printed with five stamps across the top row completely missing the blue color. The exhibitor does a nice job of explaining how errors of this type occur. Somehow it escaped quality control and entered the collector market. Formerly in the Rudy Collection, *The Duck Stamp Story* states it was to be donated to the NPM.<sup>1</sup> Ms. Rudy graciously allowed it to remain in collector hands.



**Figure 6.** Left, 1985–86 Federal Migratory Bird stamp (RW52) block with blue color missing from top row and portion of second

**Figure 7.** Right, essays made in 1996 for 1998–99 Federal Migratory Bird self-adhesive stamp (RW65)

**RW65 Self-Adhesive Essays (F4; P16) (Figure 7).** Auctioned in 1998, they document one of the most fundamental format changes in federal waterfowl stamp history and mark the end of an era. Two sets recorded, one outside the NPM.<sup>3</sup> An excellent choice to end the federal chapter of the story.

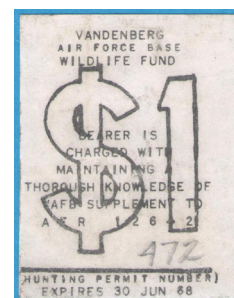
### Chapter Three (Frame 5): Military Licenses, Stamps and Usages

Groundbreaking, much of this material has never before been shown in a philatelic exhibit. This chapter is essential to telling the entire story and again helps to achieve the exhibitor's goal of creating a comprehensive context for waterfowl licenses and stamps. The U.S. military trains former civilians in the use of various kinds of guns and weapons. They spend a lot of time getting conditioned to shooting guns. When they leave the service, a natural outlet for this conditioning is hunting. Recognizing this tendency, the U.S. government has made a purposeful effort to condition active military to being licensed and regulated when hunting. That effort is the subject of this chapter. In the upper half of this frame are many interesting licenses and federal usages prior to the first military adhesive stamps being issued, such as that from Fort Knox (F5; P6). It has always been extremely difficult for collectors to acquire military licenses and stamps. Many of the unused adhesives extant were obtained via the Freedom of Information Act, in combination with a sympathetic license agent. Highlights:

**1922 Hunting Permit, U.S. Naval Reservation Olongapo, Phillipine Islands (F5; P1).** Of historical interest as noted in the exhibit, the significance of this item is once again a matter of degree. Not only is it the earliest military hunting license recorded, but by over a dozen years.

**1934 Washington Hunting License, Issued at Fort Lewis, with an RW1 Affixed (F5; P2).** Nice item tying in the military usage with the introduction of the first federal waterfowl stamp.

**1967–8 Vandenberg Air Force Base Hunting Stamp (F5; P9) (Figure 8).** This is one of the most important and most difficult to acquire of all U.S. waterfowl stamps, the first military adhesive.<sup>4</sup> Two used examples recorded. Civilians could not hunt on the base,<sup>4</sup> thus relatively few stamps were printed and issued. The stamps are very tightly controlled, with only a handful of sources for collectors over the years.



**Figure 8.** 1967–8 Vandenberg AFB stamp

**1983-84 West Point Hunting Stamp (F5; P15).** The West Point Military Academy became the second military facility to issue stamps. It is not known when they first started, but the 1983-84 stamp shown is the earliest recorded and is from the famed Vanderford collection (an ex-military officer). Note that the exhibit also shows a military forerunner license from West Point, with an RW12 affixed to the reverse (F5;P5).

### Chapter Four (Frames 6–9): State and Local Waterfowl Stamps

The state and local chapter is the heart of the story. It is at the state level that the vast majority of licensing and regulation takes place. From a waterfowl management prospective, it is the state and local level where most species population data is gathered.<sup>5</sup> This data is funneled to federal agencies in Washington and forms the basis for nation-wide hunting season lengths and bag limits. As a whole, this chapter also has the highest degree of difficulty of acquisition in the exhibit. There are many different individual stamps and even entire series of stamps used in relatively small areas that had miniscule numbers printed and issued. It can take a lifetime to acquire a fairly representative collection of state and local waterfowl stamps. Chapter four of this exhibit includes nearly every major waterfowl rarity recorded and compares favorably to the waterfowl stamp representation in my *Classic State and Local Fish and Game Stamps* exhibit. Highlights:

**Undated Pymatuning Lake Hunting Stamp on 1937 Ohio License (F6; P1 (Figure 9).** Arguably the single most important stamp usage in the entire hobby. The Pymatuning Hunting stamps were required solely to hunt waterfowl on Pymatuning Lake (actually a reservoir). The series has the greatest difficulty of acquisition of any waterfowl



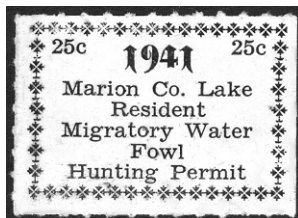


**Figure 9.** Undated Pymatuning Lake Hunting Stamp on 1937 Ohio license, arguably the single most important stamp usage in the entire hobby

stamps in the hobby, with the least difficult stamp, 1945 (F6; P2), having three confirmed examples recorded.

For over 50 years, the 1938 Pymatuning Hunting stamp was thought to be the first state-issued waterfowl stamp,<sup>2,4</sup> and combined with the fact that it was unique, earned it the title of the “British Guiana” of the waterfowl stamp hobby. Starting in the 1990s, collectors became aware of the first of two recorded Pymatuning hunting stamps without a printed year date, off license. Research showed Ohio did in fact authorize the Pymatuning stamps just prior to the waterfowl seasons of 1937.<sup>5</sup> However, there was no evidence to confirm the undated stamps were from that year. The 1937 Ohio license in this exhibit, bearing both the undated Pymatuning and 1937–38 federal waterfowl stamps, provides confirmation that the stamps were indeed issued in 1937 and are the first state waterfowl stamps. In an exhibit featuring several Holy Grails, this is the biggest.

**1941 Marion County Water Fowl Stamp (F6; P7) (Figure 10).** The Marion County stamps are fascinating and have long intrigued collectors. The stamps were issued only to residents of Marion County, and were part of a discriminatory policy whereby non-county residents were charged more than ten times the resident fee to hunt on

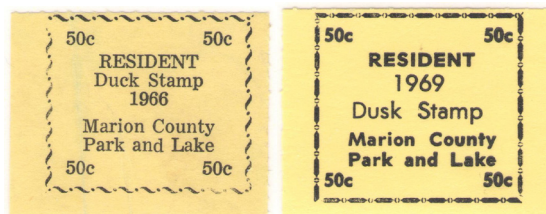


**Figure 10.** 1941 Marion County stamp, one of three recorded. The first local waterfowl stamp.

the lake.<sup>6</sup> Since they were intended for a small population of hunters, few were printed and even fewer issued. Combine that with a major flood in the early 1950s that destroyed virtually

all paper items in the town of Marion,<sup>6</sup> and the Marion County stamps as a series have the second highest difficulty of acquisition of all waterfowl stamps. There are three recorded used examples of the 1941 stamp (the only stamp in the hobby to split “waterfowl” into two words), one on license and two off license. This is the finest of the latter, with the other example being creased in half and partially separated. The first local waterfowl stamp and the second-biggest Holy Grail in the exhibit.

Starting in 1954, remainders entered the collector market; however, the number of stamps printed remained low. Crude typesetting at the local newspaper office led to several notable errors, the most famous with “Duck” misspelled “Dusk” (Figure 11). In 1968, a new federal reservoir was



**Figure 11.** Marion County 1966 and 1969 stamps, the latter with “Dusk” error; fewer than ten of each recorded

constructed nearby which attracted the waterfowl flying through Marion County and offered the birds protection from hunting. By 1973, stamp sales had dropped 92%. Only 50 stamps were printed and five sold to hunters in 1973, the last year of issue.

**1951 Illinois Daily Usage Stamp (F7; P1) (Figure 12).** When those in the military returned home from World War II (WW2), they needed a place to hunt that was affordable. At this time, many of the prime waterfowl hunting areas in the country were dominated by expensive private duck or goose clubs. Recognizing the need, states began to establish and operate public hunting grounds.<sup>7</sup> The State of Illinois was the first to employ stamps at their sites. The exhibitor explains how the stamps were used. The key thing to note is that all stamps were required to be returned to the site supervisor at the end of the hunt.<sup>7</sup> For this reason (although site compliance was not 100% and some persistent collectors had stamps given to them), the stamps have a fairly high degree of difficulty of acquisition. The highest number of examples recorded for any pre-1973 stamp is 36. For over 50 years the 1953 Illinois Daily Usage stamp was the earliest recorded,<sup>4,5</sup> although records showed that the stamps were used in 1951.<sup>7</sup> In the last ten years, two examples of the 1951 stamp have been recorded.

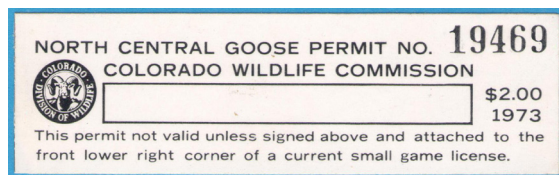


**Figure 12.** 1951 Illinois Daily Usage stamp, one of two recorded

**1956 Honey Lake Stamp (F7; P7).** In 1956, California became the second state to employ adhesive stamps at their public hunting grounds. Stamps were issued for two areas in Northern California, Honey Lake and Madeline Plains. Only 18 stamps were issued for Madeline Plains<sup>8</sup> and no surviving examples have been recorded to date. At Honey Lake, 236 stamps were sold<sup>8</sup> and three used examples have been recorded, one on license and two off. The stamp in this exhibit is the finest of the latter, the other copy having a sealed tear.

**1973 Colorado North Central Goose (F8; P8) (Figure 13).** The Colorado North Central goose stamps were used for only one year, in a very small area of Colorado near Fort Collins.<sup>5</sup> The stamp is quite long and although seven or eight examples

**Figure 13.** 1973 Colorado North Central Goose stamp, one of two recorded unused



have been recorded on license, most are badly creased or otherwise damaged. This has created a tremendous demand among advanced collectors for unused examples. Only two have been recorded.<sup>9</sup> The discovery copy, from the collection of pioneer revenue collector Ken Pruess.

**Figure 14.** Left, 1981–82 Florida waterfowl stamps in normal colors (left), and with red color omitted in error (right)



**1981 Florida and 1980 Delaware Errors.** Unfortunately, there are many pictorial state waterfowl stamp “errors” floating around the collector market that are nothing more than printer’s waste. Combined with a few states that sold non-required pictorial stamps to collectors in the 1980s and 1990s that were originally advertised as “required to hunt,” and the hobby took a serious blow to its credibility. There is no printer’s waste in this exhibit. Further, the exhibitor has carefully researched each pictorial issue and states on the exhibit pages when the stamps were not required to hunt. This is to his credit. The stamps that were not required are still a part of the story, in that they raised funds for waterfowl conservation purposes, and the decision was made to include some representative examples. Often their purpose in the exhibit is to help with context,



**Figure 15.** 1980 Delaware waterfowl block imperforate vertically

as several states made their stamps required to hunt subsequent to those that were not. In these cases, the details are noted by the exhibitor.

Surprisingly, there are relatively few legitimate pictorial errors. The most important are located on the top row of Frame Nine. One sheet of 1981 Florida waterfowl stamps was printed with the red color missing, creating an unreal looking greenish stamp (F9; P1) (Figure 14). The error sheet was in the middle of a quantity of 50 sheets ordered by a major U.S. stamp dealer. All sheets before and after were normal. I have personally seen the serial numbered sheets preceding and following the error sheet for verification purposes. A similar story exists with the 1980 Delaware waterfowl stamp. One sheet of ten was imperforate vertically (F9; P2) (Figure 15). In this case, photocopies of the preceding and following serial numbered sheets (normal) are included behind the exhibit page.

**1937 Tennessee Shell Tax.** In 1937, the Tennessee Division of Fish and Game required all boxes of hunting shells sold in the state have a Shell Tax stamp affixed to the box. Hunters were required to use shells from these boxes when hunting waterfowl. This elongated stamp (51 x 26 mm) was used for one year (Figure 16). In 1938, similar stamps except reduced in size (32 x 27) were issued. Decals of various sizes were used starting one to two years later. None of the Shell Tax stamps were serial numbered. Most stamps in collectors’ hands were removed from shell boxes and therefore have no gum.



**Figure 16.** 1937 Tennessee Shell Tax block, the largest recorded multiple

**1940 South Carolina Hunting License Button** An entire hobby is devoted to collecting celluloid covered pin back buttons (sometimes referred to as badges). A subcategory of this hobby shares its collector base with a subcategory of revenue stamp



collectors (and a fair number of coin collectors who seem to have some predisposed oval fixation). They are all avid collectors of fish and game license buttons. Licenses in the form of buttons are an important part of the license and stamp story. They were required to be worn on the hunter's outer garment. Their immediate visibility made law enforcement more efficient. Once in widespread use, their use became uncommon after WW2. In fact, the majority of existing buttons at the time became a casualty of WW2 metal drives, thus explaining a relatively high difficulty of acquisition. Advanced collectors seek non-resident, alien and duplicate buttons. A picture of an animal or bird (referred to by longtime collectors as "Critter" buttons) increases the demand and value.

The 1940 South Carolina button shown in this exhibit (P9; F4), is the embodiment of a desirable license button. It is one of the Holy Grails of the button collector's hobby and one of the very best waterfowl hunting licenses, of any kind, extant. It depicts ducks in flight, it is overprinted "DUPLICATE" and has #1 printed over all of that. This means the holder of the first hunting license button issued in 1940 lost his button and applied for and received a replacement (at a reduced fee). That the button survived the WW2 metal drives and is in collector's hands today, makes it all the more remarkable.

**1996 Hawaii Error (F9; P10).** In 1996, Hawaii became the 50th state to issue a stamp that was either required to hunt waterfowl or raised funds for waterfowl conservation. For the conservation minded and philatelists who collect waterfowl stamps, this was a historic occasion. For the purposes of this exhibit, the issue brings to an end the fourth chapter and would be marked by an otherwise ordinary pictorial state duck stamp. By an incredible stroke of good fortune (for the exhibitor), one of the 1996 Hawaiian stamps was misaligned during the printing process and a legitimate major error resulted. The only example recorded and believed to be unique. In this case, both the preceding and following booklet type stamps (normal) are shown on the exhibit page.

## Chapter Five (Frame 10): Indian Reservation Waterfowl Stamps and Usages

Licenses and stamps that were issued by tribal governments are a part of the story whose importance grew rapidly at the end of the 20th Century. Most are familiar with how the Native Americans were treated in the late 1800s. They had their land taken from them and were confined

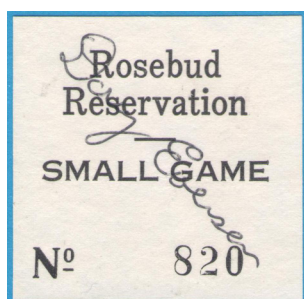
to reservations. What many don't know is that non-Indians' predilection for gambling is making it possible for the Native Americans to buy their land back, at an accelerating rate. In most states gambling is illegal. However, since tribal governments are recognized as sovereign nations, they are not subject to such laws and it has become a tremendous source of revenue in certain parts of the country. For example, in South Dakota, where the most grievous land grabs took place, there is a time-honored tradition of auctioning land (specifically farms and ranches) to the highest bidder. Revenue from ten major Indian casinos in South Dakota has made it possible for tribal governments to be the successful bidder in virtually every such instance in the last 30 years. At the end of the day, they will have bought much of their land back. Accompanying land stewardship is a responsibility to manage wildlife resources. Tribal governments take this obligation very seriously. After the number of tribal governments that required waterfowl stamps decreased to zero during the turbulent 1970s (see 1979 Rosebud below), the last two decades of the 20<sup>th</sup> Century saw that number increase from one to 21.<sup>10</sup> In general, licenses and stamps issued by tribal governments prior to 1980 have a high degree of difficulty. Highlights:

**1919 Yakima County (Washington) Game License (F10; P1).** This is an interesting license. Although issued by the state of Washington, the county of Yakima was predominantly an Indian Reservation in 1919. Therefore, it is considered the earliest recorded hunting license for Native Americans in the U.S.

**1959 Rosebud Tribal Game Bird Stamp (F10; P2) (Figure 17).** In 1959, the Rosebud Sioux Tribe made philatelic history by becoming the first tribal government to issue fish and game stamps, including a Tribal Bird stamp that was required to hunt waterfowl.<sup>10,11</sup> The same undated stamp was used through the 1960s. After 1959, the year date was manually filled in with a pen or typewriter.<sup>10,11</sup> Three of the undated (first year of issue) stamps have been recorded. All of the stamps are unused and I have traced the original purchasers back to three pioneer revenue stamp collectors, including E. L. Vanderford and Morton Dean Joyce. Arguably the third most important stamp in the exhibit, following the 1937 Pymatuning and the 1941 Marion County.

*Figure 17. 1959 Rosebud Tribal Game Bird stamp, the first tribal stamp and one of three recorded*





**Figure 18.** 1979 Rosebud Small Game stamp, the only recorded example

### 1979 Rosebud Small Game Stamp

Following the lead of the Rosebud tribal government, the nearby Crow Creek (F10; P5) and Lower Brule (F10; P8) Sioux Tribes started requiring hunters to purchase stamps to hunt waterfowl on their lands in the early 1960s.<sup>5,10,12</sup> The three tribes issued stamps yearly until Native American unrest culminated in the incident at

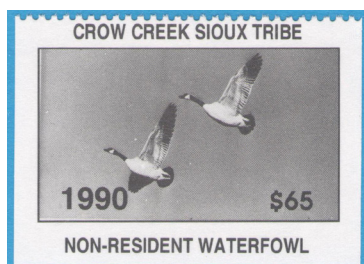
Wounded Knee in 1973. The bloodshed curtailed non-Indian hunting on reservations and the tribes stopped issuing stamps.<sup>10</sup> In 1979, The Rosebud Sioux Tribe once again made history, becoming the first tribal government to welcome non-Indian hunters back to their reservation.<sup>11</sup> New stamps were printed and issued and this exhibit includes the only example recorded to mark this important development (F10; P2) (**Figure 18**).

### 1990 Crow Creek Non-Resident Waterfowl with Serial Number Missing (F10; P5) (**Figure 19**).

In 1989, the Crow Creek Sioux Tribe became the first tribal government to start printing and issuing pictorial license stamps, including stamps for three classifications of waterfowl hunters.<sup>10,12</sup> To look at them, it would seem the tribe had philatelists in mind. Rather, the tribe contracted the stamps out to the State Publishing Company in Pierre, South Dakota, and the printers simply made the stamps conform to the State stamps they had been printing for years.<sup>11</sup> It is well known among collectors of fish and game stamps that the State Publishing Company had a long running problem with the machine used

to number the stamps they printed.<sup>5</sup> If the print run was sizable enough, the machine would occasionally malfunction, resulting in a pane of stamps (invariably a single pane of five) missing the serial numbers (see F6; P13, F6; P14 and F6; P14). Such an instance happened in 1990, when a single pane of Crow Creek non-resident waterfowl stamps was printed with the serial numbers missing.<sup>10</sup>

**1977 Fort Peck Tribal Bird, Block of Four (F10; P9).** The Fort Peck Indian Reservation is one of the most remote in the continental U.S., located in north central Montana, just below the Canadian border. In the 1970s, it was difficult for collectors to obtain their stamps. To put it simply, they had no interest in dealing with (non-Indian) collectors.



**Figure 19.** 1990 Crow Creek Non-Resident Waterfowl stamp with serial number missing

For this reason, it is not known when fish and game stamps were first issued on the reservation. Pioneer revenue collector Burt Hubbard was able to obtain carbon copies of two different stamps from 1973, not the stamps themselves. The earliest stamps recorded are from 1975.<sup>5,10</sup> With the exception of normal stamps from 1976, early stamps from Fort Peck (1970s) have a high degree of difficulty of acquisition. The block of 1977 Tribal Bird stamps shown in this exhibit contains four of the ten examples recorded. These stamps were required to hunt waterfowl.

### References (available at the APRL)

1. Dolin, E. J. and Dumaine, R. *The Duck Stamp Story*. Krause Publications, 2000. Pages 34, 93, 110
2. Snee, C., Editor. *Scott 2014 Specialized Catalog of United States Stamps*. Sidney, Ohio: Scott Publishing Co 2013. Pages 748, 888.
3. O'Donnell, J. Color Essays for the Self-Adhesive Federal Duck Stamp. *Duck Tracks*. First Quarter 2011: Pages 4-5.
4. Vanderford, E. L. *Handbook of Fish and Game Stamps*. Lincoln, NE: State Revenue Society, 1973. Pages 26, CA11, OH1.
5. Torre, D. R., Editor. *Specialized Catalog of U.S. Non-Pictorial Waterfowl Stamps*. Santa Rosa, CA: David R Torre Co., 1997. Pages 10, 11-12, 26-7, 45-6, 54, 57, 63, 68.
6. Torre, D. R. The Fish and Game Stamps of Marion County, Kansas. *The American Revenuer* 1993 October: Pages 240-63.
7. Torre, D. R. The Illinois Daily Usage Stamps. *The American Revenuer* 1994 April: Pages 76-96.
8. Torre, D. R. The Honey Lake Waterfowl Stamps. *The American Revenuer* 1994 March: Pages 44-67.
9. Torre, D. R. Elmore L. Vanderford: 1913-1994. *The American Revenuer* 1994 Nov-Dec: Pages 254-9.
10. Jaffe, M., Editor. *A Comprehensive Catalog of Indian Reservation Stamps*. Vancouver, WA: Michael Jaffe Stamps, 2012. Pages 1, 30, 32-5, 146, 215, 243.
11. Torre, D.R. The Fish and Game Stamps of the Rosebud Sioux Tribe. *The American Revenuer* 1995: Pages 104-40.
12. Torre, D.R. Fish and Game Stamps of the Crow Creek Sioux Tribe. *The American Revenuer* 1992: Pages 24-30.



# Puerto Rico Distilled Spirits Stamps and Law 438 of 1946

by Ronald E. Leshner



## 1934–1939 Liquor Taxes

The legal sale of liquor in Puerto Rico after Prohibition began in 1934. The yellow distilled spirits stamps that acted as liquor seals on the bottles were printed by the Bureau of Engraving and Printing (BEP) on double line USIR watermarked paper and rouletted 7. Initially the stamps were denominated  $\frac{1}{4}$ ,  $\frac{1}{2}$ , and 1 bottle (BEP annual report). To date the only examples that I have seen are the 1 bottle denomination (**Figure 1**).

In the fiscal year ending June 30, 1939, the denominations were changed to the more familiar bottle volumes: less than  $\frac{1}{2}$  pint,  $\frac{1}{2}$  pint,  $\frac{4}{5}$  pint, 1 pint,  $\frac{4}{5}$  quart, 1 quart,  $\frac{1}{2}$  gallon, and 1 gallon. These stamps were used on liquor for domestic consumption, that is, for consumption in Puerto Rico, yet the inscription across the top of the stamps reads “United States Internal Revenue”! These stamps again were printed on double line USIR watermarked paper and rouletted 7. The inscription and the use of USIR paper seems to be an interesting anomaly. The contemporaneous Puerto Rico wine bottle stamps are simply inscribed “Internal Revenue.” I am under the impression that United States Internal Revenue neither supervised nor collected this revenue; rather it was Puerto Rico’s Department of Finance, Bureau of Alcoholic Beverages and Narcotics that supervised collection of these taxes (per a label attached to a case). United States Internal Revenue was only involved in spirits produced in Puerto Rico which were shipped to the United States. The arrangement of having both Puerto Rican and U.S. Internal Revenue agents present at the distilleries must have been a cumbersome, if not confusing situation.

The 1934 Puerto Rico distilled spirits tax law had established a tax of \$4 per wine gallon<sup>1</sup> for all spirits distilled at under 100 proof and a tax of \$4.50 per proof gallon<sup>2</sup> for all spirits distilled at or above 100 proof. Under this law the tax on a gallon of distilled

spirits under 100 proof was subject to a tax of \$4.00 per gallon; similarly a gallon of 100 proof spirits was subject to a tax of \$4.50; and higher proof spirits, for example 190 proof, paid  $190/100 \times \$4.50$  or \$8.55 per gallon.

## WWII and Puerto Rican Rum

Rum distilled and bottled in Puerto Rico and shipped to the United States received the U.S. red bottle stamps. Since rum is a rectified spirit, rum bottled for shipment to the United States had additional U.S. Internal Revenue rectified spirits stamps added to the case beginning in November, 1937. All tax revenue (both the distilled spirits tax described above and the rectified spirits tax) collected on rum shipped to the United States was credited to the Treasurer of Puerto Rico. During World War II, shipments of Scotch whiskey were reduced and American whiskey became a rationed commodity as some alcohol production was diverted for the war effort. The Puerto Rican distilleries benefited from this more limited availability of whiskey. Puerto Rican rum was promoted as a replacement for the shortage of whiskey in the United States. However, these good (?) times did not last. Immediately after the end of the war whiskey again was freely available and there was a glut of rum in the United States. The demand for rum shrank and for almost a year no Puerto Rican rum was shipped to the United States. This is evidenced by a total absence of Bacardi cancels from January–October 1947 (David Nussmann, private communication).

## Law 438

This drop in demand for Puerto Rican rum provides the context for the main subject of this article. Law 438 of 1946 was passed April 24, 1946, and effective immediately (the immediacy underscored in Section 4 of the law which states that the law “is urgent and necessary”). The statute established a floor tax on all existing distilled spirits upon which the previous taxes had been paid, in effect raising the taxes on distilled spirits to \$5.00 per wine gallon on spirits below 100 proof and

*Figure 1. Series of 1934, one bottle*

1. A wine gallon is defined as a volume of liquid of 231 cubic inches.

2. A proof gallon is computed as follows: wine gallons  $\times$  proof of the liquid divided by 100.



**Figure 2.** Half pint overprint on left half of 20 cigars Series of 1932 stamp (\$10 to 20 per thousand)

\$5.50 per proof gallon on spirits at or above 100 proof. It is possible that this increase in the taxes on distilled spirits was in response to the decreasing demand for rum in the mainland United States.

In order to show that the floor taxes were paid, existing cigar stamps were overprinted in three lines in red “ESPIRITUS DESTILADOS/IMPUESTOS SOBRE EXISTENCIAS/LEY 438 1946” plus a volume (Figure 2). The following have been recorded:

- ½ pint on left half of 20 cigars
- ¼ pint on left half of 10 cigars
- ¼ pint on right half of 10 cigars
- ¼ pint on right half of 25 cigars
- ¼ quart on right half of 10 cigars

The only copies I have seen appear to be unused. The basic underlying cigar stamps were surface printed by the Bureau of Engraving and Printing and although most of the text on the stamps is Spanish, the stamps are inscribed Porto Rico, rather than the Spanish Puerto Rico. The change to the Spanish name of the island, Puerto Rico, on the wine and distilled spirits stamps would have to wait until later. The overprints were almost certainly produced locally in Puerto Rico. It seems reasonable to conclude that these provisional stamps were used on existing stock of distilled spirits.

In addition to these overprinted cigar stamps there are also bold red “4 - 3 - 8” overprints on the

yellow distilled spirits stamps. The first mention of these overprints that I have found are handwritten annotations in a copy of Chabot’s 1983 Puerto Rico section of the *Second Edition of the Catalogue of the Revenue Stamps of the United States’ Possessions and Zones of Military Occupation*. The following have been recorded:

Thin numerals (Figure 3) reading “4-3-8” left to right:

- ¼ pint, overprint reading left to right
- 1 pint, overprint reading left to right
- ¼ quart, overprint reading left to right

Thick numerals (Figure 4) reading “4-3-8” left to right:

- 1 quart
- 1 gallon

Thick numerals (Figure 5) reading 4-3-8 right to left:

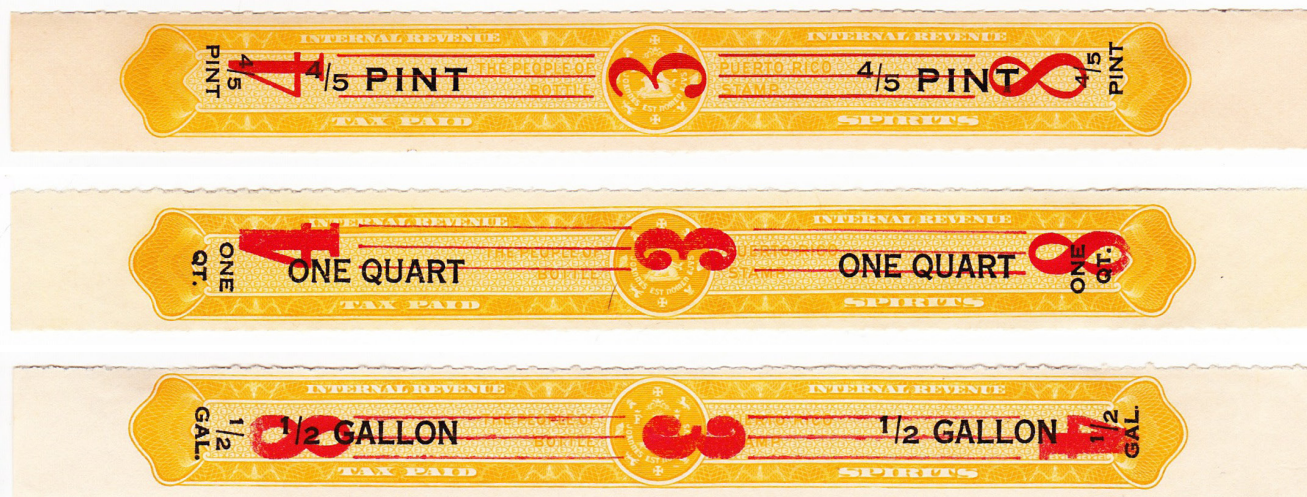
- ½ pint
- ¼ pint
- 1 pint
- ¼ quart
- 1 quart
- ½ gallon
- 1 gallon

A search of the stamp sections of the unpublished BEP annual reports shows that the Bureau produced three denominations (¼ pint, 1 pint,

**Figure 3.** Below top, Series of 1934 ¼ pint stamp overprinted “4 - 3 - 8” in thin numerals by Bureau of Engraving and Printing.

**Figure 4.** Middle, 1934 one quart stamp, “4 - 3 - 8” now in thick numerals, thought to have been done locally in Puerto Rico.

**Figure 5.** Bottom, 1934 ½ gallon stamp, “4 - 3 - 8” in thick numerals now right to left.







**Figure 6.**  
Series of 1934,  
now purple,  
presumably for  
the increased tax  
rates of 1946.

and  $\frac{1}{4}$  quart) in fiscal years 1946 and 1947. These are almost certainly the thin numeral overprints (Figure 3). The thick numerals in Figure 4 are on a denomination that is not included in the BEP annual reports and it seems reasonable to hypothesize that these overprints were produced locally in Puerto Rico. Similarly, the thick (possibly overinked) numerals in Figure 5 include two denominations ( $\frac{1}{2}$  gallon and gallon) that were not included in the BEP annual reports and probably also were produced locally in Puerto Rico

The annual reports for the fiscal year ending June 30, 1948, show a return to deliveries of the three most popular denominations ( $\frac{1}{2}$  pint,  $\frac{1}{4}$  pint, and pint) of the Series of 1934 distilled spirits stamps. While the annual reports do not indicate the color

was changed, it seems reasonable that the change to purple (Figure 6) took place at this time to signify that the new higher tax rates applied.

The author gratefully acknowledges the cooperation and assistance of Gregg Greenwald, Eric Jackson, and David Nussmann, without whose help this article could have not been written.

## References

Anonymous. Handwritten annotations in Chabot, Eliot C. 1983. Puerto Rico section of *Catalogue of the Revenue Stamps of the United States' Possessions and Zones of Military Occupation*, Second Edition.

# The American Revenue Association

## 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.

**Bergstrom, Bob 7183.** 120 Windsor Park Dr, Carol Stream IL 60188

**Morse, Russell (Rusty) 7184.** PO Box 5, Arvada CO 80001

### Unable To Forward

1029 Free Library of Philadelphia

### Deceased

6909 Scott, Harry

5682 Boettger, Thomas

### Resigned

2768 Bilek, Richard

3138 Leden, Ido

### Membership Summary

Previous Total	623
New Members	2
Unable To Forward	1
Deceased	2
Resigned	2
Current Total	620

## Members' Ads

ARA members:  
send your  
request for  
free ad to  
mikemahler1@  
verizon.net,  
or to Editor,  
The American  
Revenuer, 2721  
2nd St. #211,  
Santa Monica,  
CA 90405,  
limit 50 words  
plus address,  
must be about  
revenues or  
cinderellas.  
First come, first  
served, space  
available.

**Worldwide Revenue Collection Liquidation** by country or colony. Also documents, cinderellas, perfins on revenues, etc., everything from A-Z. Also wholesale lots for upcoming revenue dealers. I am buying Canadian cinderellas & labels. Gordon Brooks, PO Box 100, Station N.D.G., Montreal, Quebec, Canada H4A 3P4. email: bizziz@sympatico.ca. \*2050\*

**Beer Stamp Album For Sale.** Newly revised and expanded 2nd edition, 200 pages unpunched, on bright white 65 lb card stock with stamp images in some series, modeled after Priester, with concordance printed in each box plus additional stamp description, i.e. color, denomination, etc. \$155 PREPAID excluding shipping. David Sohn, 1607 Boathouse Circle, #H116 Sarasota, FL 34231. 941-966-6505 or 847-564-0692, email davidsohn32@comcast.net 2049

**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\*

**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\*

### David Semsrott Stamps

Shop My Real Stamp Store Now Open  
in St. Louis, MO & My Famous Internet Store  
U.S. & Foreign Revenues & A General Line Of Stamps  
& Covers, Postal History, Conderellas, Labels  
& So Much More!

### DavidSemsrott Stamps

11235 Manchester Rd.; Kirkwood, MO 63122 (St. Louis Co.)  
Lower Level Rear; 1.8 miles East of I-270; 0.7 miles West of  
Lindburgh Blvd. (Kirkwood Rd); ¼ block West of Geyer Road  
E-mail: fixodine@sbcglobal.net  
Internet Store: www.DavidSemsrott.com

## Worldwide Revenues

Stamps, Documents, Collections  
Want Lists Solicited

## W. G. KREMPER

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

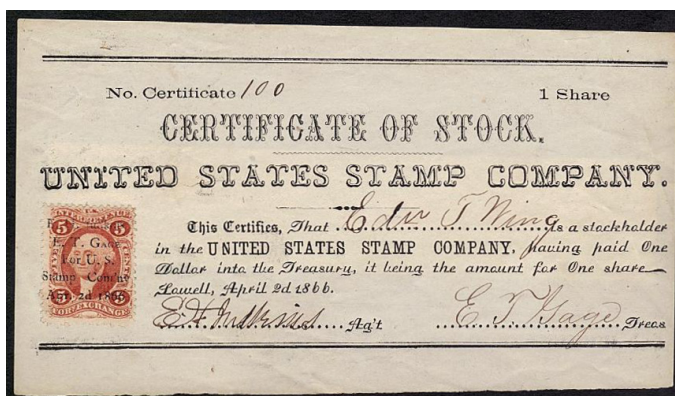


# RICHARD FRIEDBERG STAMPS

312 CHESTNUT STREET • MEADVILLE, PA 16335

PHONE 814-724-5824 • FAX 814-337-8940 • E-MAIL richard@friedbergstamps.com

U.S. Stamp Co., 1866,  
with matching printed  
cancel. Perhaps the  
first syndication of the  
stamp business. \$300



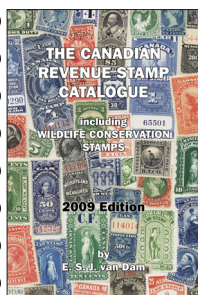
Buying and Selling ALL SCOTT-LISTED REVENUES, STAMPED PAPER, SPRINGER-LISTED TAX-PAIDS, TINFOILS, DOCUMENTS, TELEGRAPH STAMPS, OFFICIALS, and NEWSPAPER STAMPS.  
FREE PRICE LISTS YOURS ON REQUEST ...WANT LISTS WELCOME...

OVER 30 YEARS IN BUSINESS

[www.friedbergstamps.com](http://www.friedbergstamps.com)

**New - 2009**

## Canadian Revenue Stamp catalog



*lists & prices all known*

**Canada & Provinces**

Revenue stamps

Telephone & Telegraph franks

Duck, Wildlife & Fishing stamps

Airport improvement Fee tickets

Perfins on Canadian revenue stamps

Excise tax Meters, UIC meters

Alberta Hunting stamps

**now 180 pages, 960 color photos**

**new ! - shows premium for \*NH**

as well as relative scarcity of documents.

order directly from the author - revenue specialist since 1970  
postpaid & insured by Air Mail to:

**USA** - US\$25 or C\$30

**rest of World** - C\$36 or US\$31

**Canada** - (Ontario & Maritimes) - C\$27.80

rest of Canada - C\$25.83

## E. S. J. van Dam Ltd

P.O. Box 300-A, Bridgenorth, ON, Canada K0L 1H0  
phone (705) 292 - 7013, toll free 1 - (866) - EVANDAM

for world's largest stock of all of the above and more  
visit

[www.canadarevenuestamps.com](http://www.canadarevenuestamps.com)

## Gordon Brooks

**Quality Worldwide Revenues**

*Everything from A to Z*

*Specializing in Canada, China*

*France & Colonies, Portugal & Colonies,*

*Cinderellas, Documents, etc.*

Phone: 514-722-3077 P.O. Box 100, Station N.D.G.  
Montreal, Quebec Canada H4A 3P4

## AUCTIONS WITH A DIFFERENCE

*Revenues, Documents, Covers*

• *Write for next catalog* •

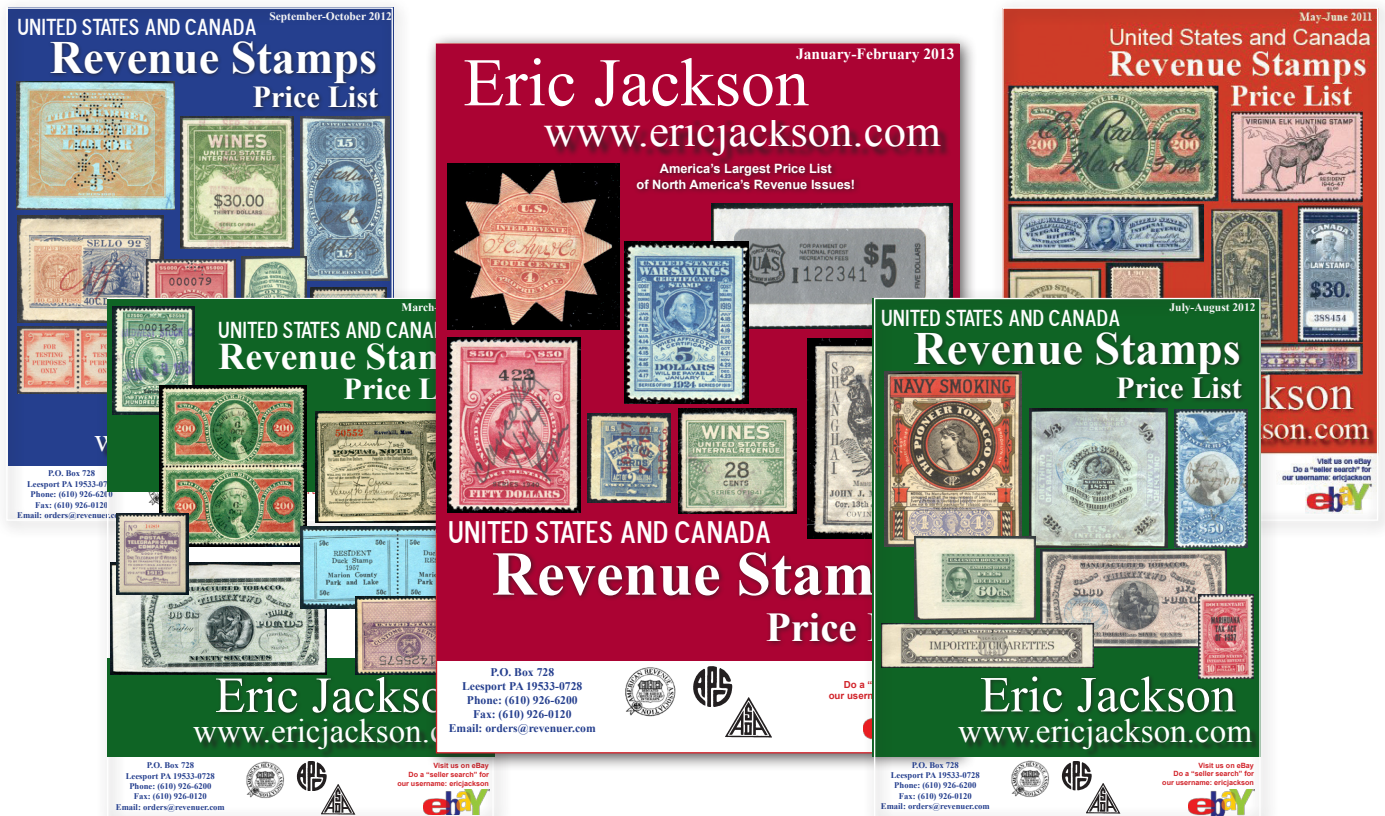
**H.J.W. Daugherty**

P.O. Box 1146A, EASTHAM, MASS., 02642

HJWD@HJWDONLINE.COM

ASDA ARA APS

# America's largest, oldest and most respected Revenue Stamps Catalog



Download it at our website...or send  
for your printed copy. Either way,  
you can't afford to be without it!

## Eric Jackson

P.O. Box 728 • Leesport PA 19533-0728

(610) 926-6200 • Fax: (610) 926-0120

Email: [eric@revenue.com](mailto:eric@revenue.com)



# [www.ericjackson.com](http://www.ericjackson.com)