



# The American Revenuer

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By the time the \$3.50 Inland Exchange was issued, the tax it had been created to pay no longer existed. Relatively few were used, and even fewer of the \$3.50 Second Issue. Their use together is an exceedingly improbable combination. More inside, page 62.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

THIRD QUARTER 2015

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## Butler and Carpenter Archives

Decades ago, Morton Dean Joyce commissioned the typewritten transcription of thousands of letters and other items from the archives of Butler and Carpenter, printers of virtually all documentary and private-die revenue stamps of the Civil War era. As revealed in this month's President's Message, member Mark Banchik has now scanned this entire archive. Work is ongoing to make these digital files searchable, and find the proper place to house them. Once that is done, they will be available to everyone on the ARA website.

[Editor's Note] Here is a sneak peak at what these items look like. I chose a very early letter that combines philatelic and human interest.

I - 33,34a

Philada. Sept 1. 1862

Hon Geo. S. Boutwell  
Comm'r of Internal Revenue  
Washington. D.C.

Sir:

Yr favor of the 30th ult is duly rec'd this morning.

We are unsparing in our exertions to meet the Proprietary Stamp exigency. No cause shall withdraw our attention from it.

In yr communication of the 23rd ult you stated that it was important to have these stamps ready for general delivery by the 18th ult. Notwithstanding this brief notice we have endeavored to anticipate the date and we hope still to do so. Night and day we push on.

In exemplification of our progress we forward inclosed proof of the 1 ct Proprietary Stamp. It is not quite finished: some little details and addenda being yet necessary, to be completed today. We will at once commence preparing a plate for printing. We trust the stamp meets with yr approval.

Our Mr Butler telegraphed you on Friday, 29th ult, respecting the exemption of one of our principal artists from the threatened dft in New Jersey. This gentleman has in hand our large and most important Washington head for the high denominations. He is an admirable artist but from his age and sedentary life, would not likely prove a superior soldier. He lacks, indeed, as we are informed but fifteen days to be exempt on age. To lose him, at this crisis of our business would cripple us materially and, thus prevent us from getting out our stamps as soon as we hoped. We believe candidly that this gentleman, Mr. Wm W. Rice of Scotch Plains, N.J. is of more value just now to the Government in his profession than he could by any possibility be as a private soldier. Were he a young man of strong physical ability we would be satisfied that he should properly take his chance; although we suggest that aiding the Government in his capacity as engraver brings him properly though indirectly in the employment of the Department. If it is within yr power to give him exemption papers, the interests of the Government will be advanced.

Very Resp'tly  
Yr Obt Servts  
Butler & Carpenter



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Melrose, Scotland TD6 9AD United Kingdom. <lorddenovan@btinternet.com>  
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**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>

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# In No Man's Land: the \$3.50 Stamps of the Civil War Era

By Michael Mahler

This article surveys documents bearing the little-used \$3.50 Inland Exchange and \$3.50 Second Issue revenue stamps of the Civil War era.

The \$3.50 Inland Exchange, along with the \$2.50 Inland Exchange and \$25 Mortgage, existed in a curious philatelic no-man's land. By the time it was issued, the tax it had been created to pay no longer existed!

## Intended Purpose of the \$3.50 Inland Exchange

The Civil War stamp taxes were imposed by the Act of July 1, 1862, to take effect October 1. The \$3.50 Inland was designed to facilitate payment of an open-ended rate on promissory notes in amounts above \$5,000: \$1.50 tax for the first \$5,000, and an additional \$1.00 tax for each additional \$2,500. For these and all promissory notes, Inland Exchange stamps were originally required. A single \$3.50 Inland Exchange thus would have sufficed for amounts above \$7,500 and up to \$10,000; and in combination with the \$1 Inland Exchange, would have enabled payment for any larger amount. **Figure 1** shows the sole recorded example of this \$3.50 tax, a bedraggled promissory note made December 27, 1862, for \$9,908.95, bearing twelve Inland Exchange 30¢.

An ambitious array of 89 First Issue stamps was originally designed, but the full complement was not available until nearly seven months after the taxes took effect, when the last five stamps — the \$1.30, \$1.60 and \$1.90 Foreign Exchange and \$2.50

and \$3.50 Inland Exchange — were finally delivered on April 17, 1863.

By then two momentous changes had been enacted. First the requirement for matching usage of stamps — Agreement stamps on agreements, Bank Check stamps on checks, Inland Exchange stamps on promissory notes, and so on — had been rescinded on December 25, 1862.

## The Rate Abruptly Rescinded; Into No Man's Land

Next the extensive original schedule of Inland Exchange taxes had also been rescinded, by the Act of March 3, 1863, effective on passage, replaced by a two-tiered schedule dependent both on amount and time until payment. The \$3.50 Inland Exchange thus could never be used as originally intended.

Certainly there were many other First Issues left in a philatelic no man's land, after the rates they had been created to pay were eliminated. This happened for all Express, Inland Exchange and Mortgage stamps on March 3, 1863; and for all Conveyance, Foreign Exchange and Probate of Will stamps, as well as the 1¢ and 3¢ Playing Cards, on August 1, 1864. Moreover, there are eight more First Issues for which matching usage — early or late — has never been recorded.<sup>1</sup> However, it was only the \$2.50 and \$3.50 Inland Exchange and the \$25 Mortgage for which it was never even possible.

Even with the requirement for matching usage rescinded, there was little demand for a \$3.50 stamp. As illustrated herein, it could be useful in payment of the 1864 blanket rates calling for taxes in multiples of 2¢, 5¢, 25¢ or 50¢. But even here, common sense predicts that potential users would be more likely to order \$2.50 or \$3 stamps, which in combination with other denominations could serve the same purpose as the \$3.50. In fact only 130,035 of the \$3.50 were issued, as opposed to some 985,000 of the \$2.50 Inland, 880,000 of the \$3 stamps, or 1.08 million of the \$5 stamps.

Ironically, had the original laws remained in place, probably even fewer of the \$3.50 Inland would have been sold, as their use would have been restricted to promissory notes for amounts above \$7,500, the equivalent of several hundred thousand dollars today.

1. I make these to be the 50¢ and \$1 Passage Ticket, \$1 Life Insurance, \$5 and \$10 Manifest, and \$5, \$10 and \$20 Probate of Will. For four more, the 50¢ and \$1 Entry of Goods, \$3 Charter Party, and \$3 Manifest, only late matching usages in 1864–1871 are known.

**Figure 1.**  
December 1862  
promissory note  
for \$9,908.95,  
the Inland  
Exchange \$3.50  
tax paid by  
twelve Inland  
Exchange 30¢,  
the sole recorded  
example of this  
tax







### \$3.50 Inland Single Usages

Figure 2 shows four examples of the \$3.50 Inland Exchange used singly. A huge vellum-type deed to property in Philadelphia, made March 25, 1867, for the nominal amount of one dollar, but with the privilege of extinguishing ground rent for \$3,333.33 evidently establishing the value, was taxed at seven increments of the Conveyance 1864 rate of 50¢ per \$500. A promissory note of the Sterling Iron and Railway Co., New York, made July 31, 1866, for \$7,000, was taxed at 70 increments of the Inland Exchange 1864 rate of 5¢ per \$100. A note of L. Edgerton & Co., New York, made September 17, 1869, in the same amount, bears a scarcer and pleasing light blue shade of this stamp. Finally, an incoming first bill of exchange of Augustin Ariosa & Co., Caibarien, Cuba, again for \$7,000, made February 28, 1868, drawn on Danford Knowlton & Co. in New York, was taxed upon acceptance at the same U.S. Inland Exchange rate. Knowlton & Co. affixed the \$3.50 on March 18.

It is worth noting that other surviving documents show all four of these parties to have been heavy users of revenue stamps, just the type to have stocked the \$3.50 denomination and used it singly. In particular, Knowlton & Co. used a wonderful array of stamps, including the \$1.30 and \$1.60 Foreign Exchange, and 70¢ Second and Third Issues. Their incoming bills were stamped with elegance and precision, with nearly every possible tax from 50¢ to \$4 represented in a stately progression, notable for its usages of \$2, \$2.50 and \$3 First Issues in tandem with smaller denominations. The same is true on a smaller scale for notes of the Sterling Iron and Railway Co. and L. Edgerton & Co. The Philadelphia Recorder stamped thousands of instruments and employed an array of suitable denominations for his convenience.

### \$3.50 Inland Exchange Combination Usages

Figures 3–8 show the \$3.50 Inland used in combination with other stamps, in increasing denominations. Figure 3 shows a certificate of

**Figure 2.** 1867 huge Philadelphia "vellum" deed, 1866 and 1869 New York promissory notes, and 1868 incoming first of exchange, Caibarien, Cuba, to New York, each stamped with Inland Exchange \$3.50 used singly



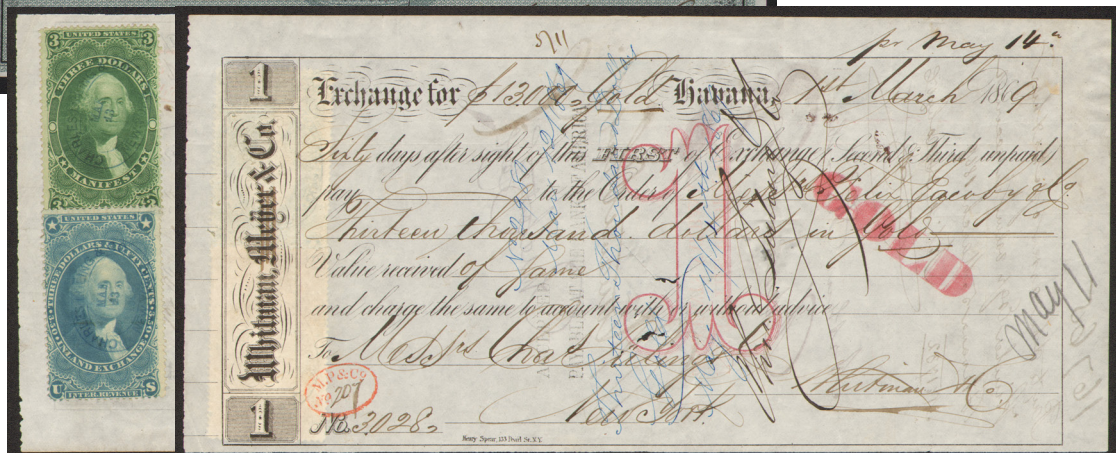


Figure 3. 1866 certificate of profits, amount \$14,260, with Certificate of Profits 1864 rate of 25¢ per \$1,000 or fraction, paid by \$3.50 Inland Exchange and 25¢ Power of Attorney



Figure 4. 1867 New York third of exchange drawn on London, amount £4,000 (about \$19,400), with Foreign Exchange 1864 rate of 2¢ per \$100 paid by Inland Exchange \$3.50 & 40¢

Figure 5. 1869 Incoming first of exchange from Havana, Cuba, for \$13,000, stamped on acceptance in New York with \$3 Manifest plus \$3.50 Inland Exchange in milky blue



profits of the Atlantic Mutual Insurance Co. for the year 1866, amount \$14,260, taxed at the Certificate of Profits 1864 rate of 25¢ per \$1,000 or fraction, thus \$3.75, paid by \$3.50 Inland Exchange and 25¢ Power of Attorney. A sizeable number of Atlantic Mutual certificates has survived. This is the sole recorded example bearing the \$3.50 Inland, but there could well be others.

Figure 4 shows a third bill of exchange of M. Morgan's Sons, New York, May 13, 1867, drawn on London, amount £4,000 (about \$19,400 at \$4.85 per pound sterling), taxed at the Foreign Exchange 1864 rate of 2¢ per \$100 or fraction, thus about \$3.88, paid by Inland Exchange \$3.50 & 40¢. This is an extraordinarily large amount for a foreign bill of this era, the sole recorded bill bearing the \$3.50 Inland.

Figure 5 shows an incoming first of exchange of Whitman & Co., Havana, Cuba, made March 1, 1869, for \$13,000, drawn on Charles Luling & Co., New York, stamped on acceptance by Luling on March 13, the U.S. tax of 5¢ per \$100 paid on reverse by \$3.50 Inland Exchange and \$3 Manifest. The \$3.50 is in a light shade well described as milky blue. Ex-Morton Dean Joyce.

Figure 6 shows a deed made February 13, 1867, at Detroit, amount \$10,000, taxed at the Conveyance 1864 rate of 50¢ per \$500, \$10 levy paid by \$3.50 Inland Exchange, \$3 Charter Party, \$2.50 Inland Exchange and \$1 Lease. Normally a \$10, two \$5, or even four \$2.50 would have been expected. One can scarcely imagine the circumstances that occasioned this spectacular and statistically "impossible" combination.



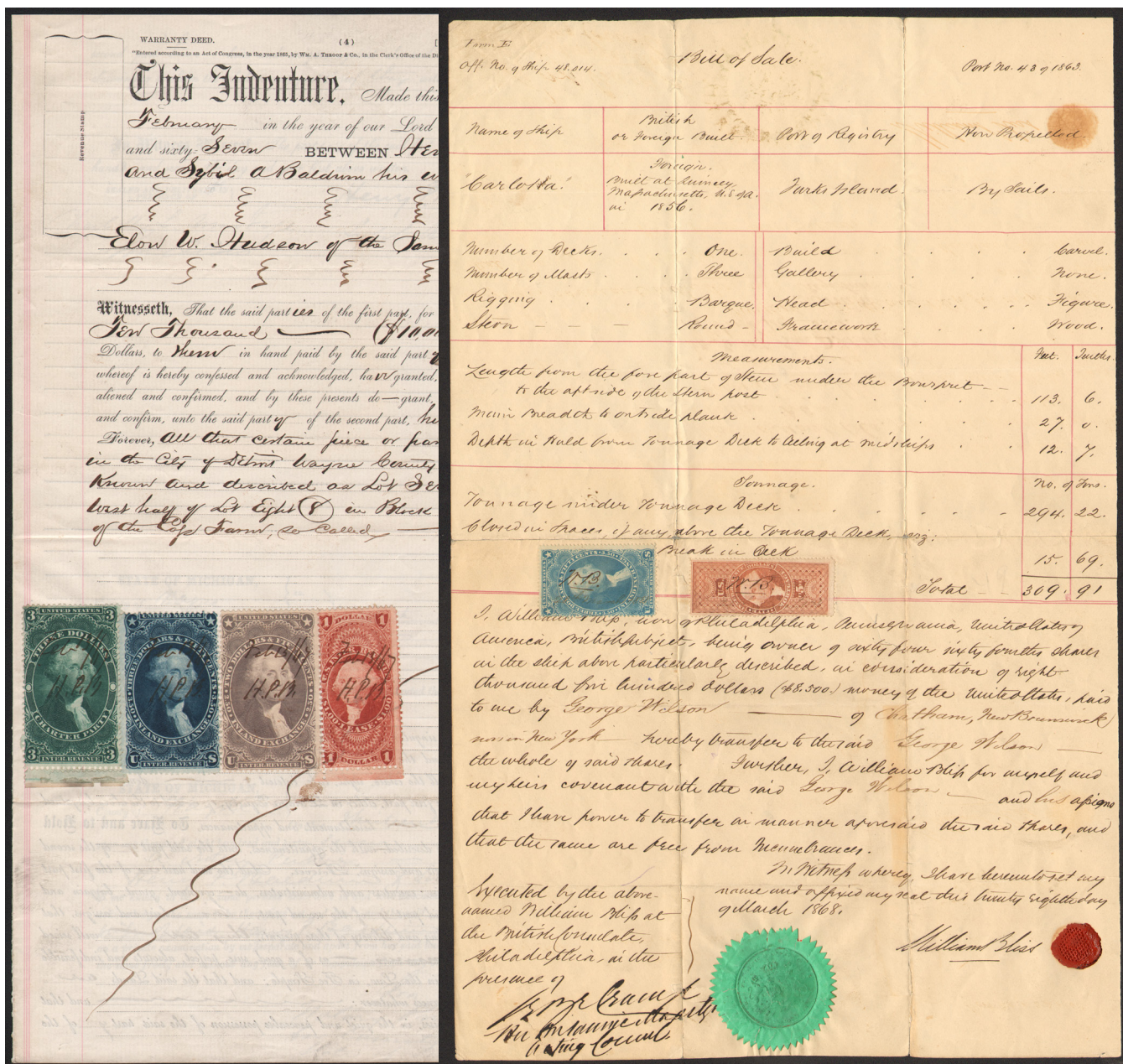


Figure 7 shows a bill of sale of the bark *Carlotta*, Turks Island registry, amount \$8,500, executed March 28, 1868, at the British Consulate in Philadelphia before His Britannic Majesty's Acting Consul, taxed at the scarce Bill of Sale of Ship 1864 rate of 50¢ per \$500, with \$5 Mortgage and \$3.50 Inland Exchange affixed. The \$3.50 is again in the milky blue shade.

Figure 8 shows an assignment of lease made October 20, 1866, in New York, amount \$45,000, with \$48.50 tax paid by \$20 Conveyance pair, \$5 Charter Party, and \$3.50 Inland Exchange. Effective April 1, 1865, an assignment of lease was subject to a compound tax, composed of the same tax as on a conveyance of property for the identical amount,

plus the same tax as on the original lease. Here the conveyance portion was computed at the 1864 rate of 50¢ per \$500, hence \$45, paid by the \$20 pair and \$5. This leaves \$3.50 for the lease portion, paid by the \$3.50 Inland Exchange, making this a "stealth" single use of this stamp. (The Lease tax was based on the annual rent: 50¢ for the first \$300, plus an additional 50¢ for each additional \$200 or fraction. A \$3.50 tax implies an annual rent of \$1,500.) Only four examples have been recorded of this compound rate. Remarkably, another assignment of this same lease, has survived, executed March 28, 1870, for \$105,000, with \$108.50 in stamps affixed. This time, though, the lease tax was paid with \$2, \$1 and 50¢ stamps.

Figure 6. Above left, 1867 deed bearing improbable and spectacular combination of \$3.50, \$3, \$2.50 and \$1 stamps

Figure 7. Above right, 1868 bill of sale of ship bearing \$5 Mortgage plus \$3.50 Inland Exchange in milky blue





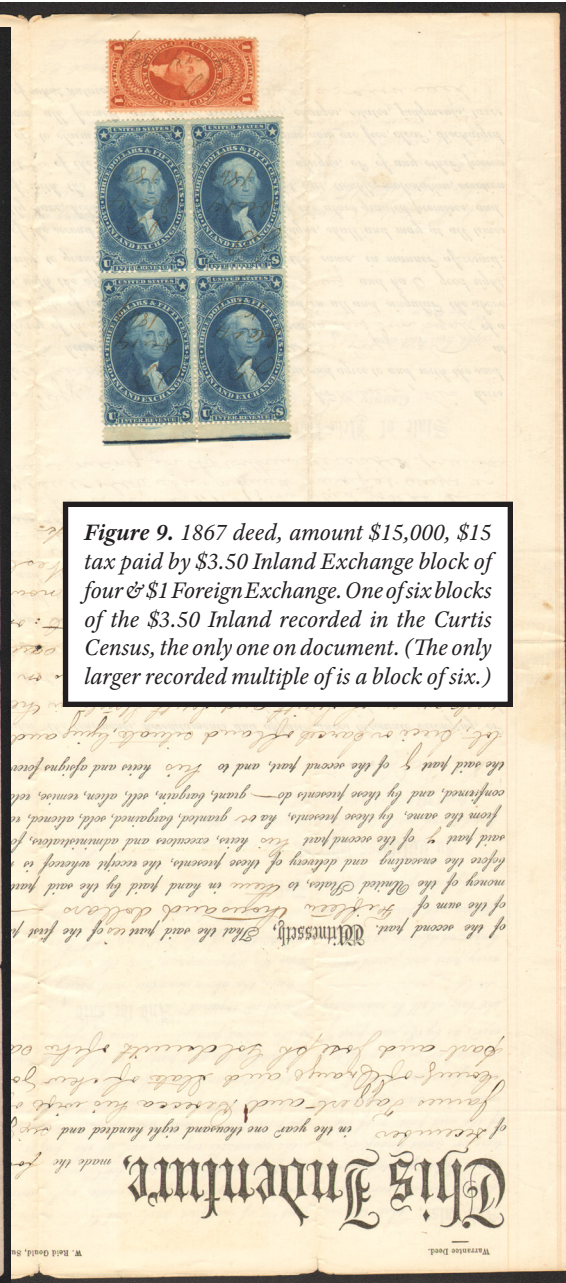
**Figure 8.** 1866 assignment of lease, amount \$45,000, subject to \$45 Conveyance tax, paid by \$20 pair and \$5; and \$3.50 Lease tax paid by \$3.50 Inland Exchange

### \$3.50 Inland Exchange Multiple Usage

Figure 9 shows a deed made December 14, 1867, Newburgh, New York, amount \$15,000, the \$15 Conveyance tax paid by \$3.50 Inland Exchange block of four and \$1 Foreign Exchange. One of six blocks of the \$3.50 Inland recorded in the Curtis Census, the only one on document. The only larger recorded multiple of is a block of six.

### \$3.50 Second Issue

Despite the relatively small demand for the First Issue \$3.50 stamp, this denomination was retained among the Second Issues, which were



**Figure 9.** 1867 deed, amount \$15,000, \$15 tax paid by \$3.50 Inland Exchange block of four & \$1 Foreign Exchange. One of six blocks of the \$3.50 Inland recorded in the Curtis Census, the only one on document. (The only larger recorded multiple of is a block of six.)

first delivered by the printers September 2, 1871. Effective October 1, 1872, the documentary taxes were rescinded, save that on bank checks, thus the Second Issues were in use for only about a year. Only 20,079 of the \$3.50 Second Issue were issued, and only three documents bearing this stamp have been recorded.

### First and Second Issue \$3.50 Used Together

Figure 10 shows an "Assignment" of property made at Baltimore, November 3, 1871, amount \$11,400, with \$19.50 tax paid by \$3.50 Inland Exchange plus Second Issue \$10, \$3.50 and \$2.50. The basis of the tax is not obvious, but all stamps



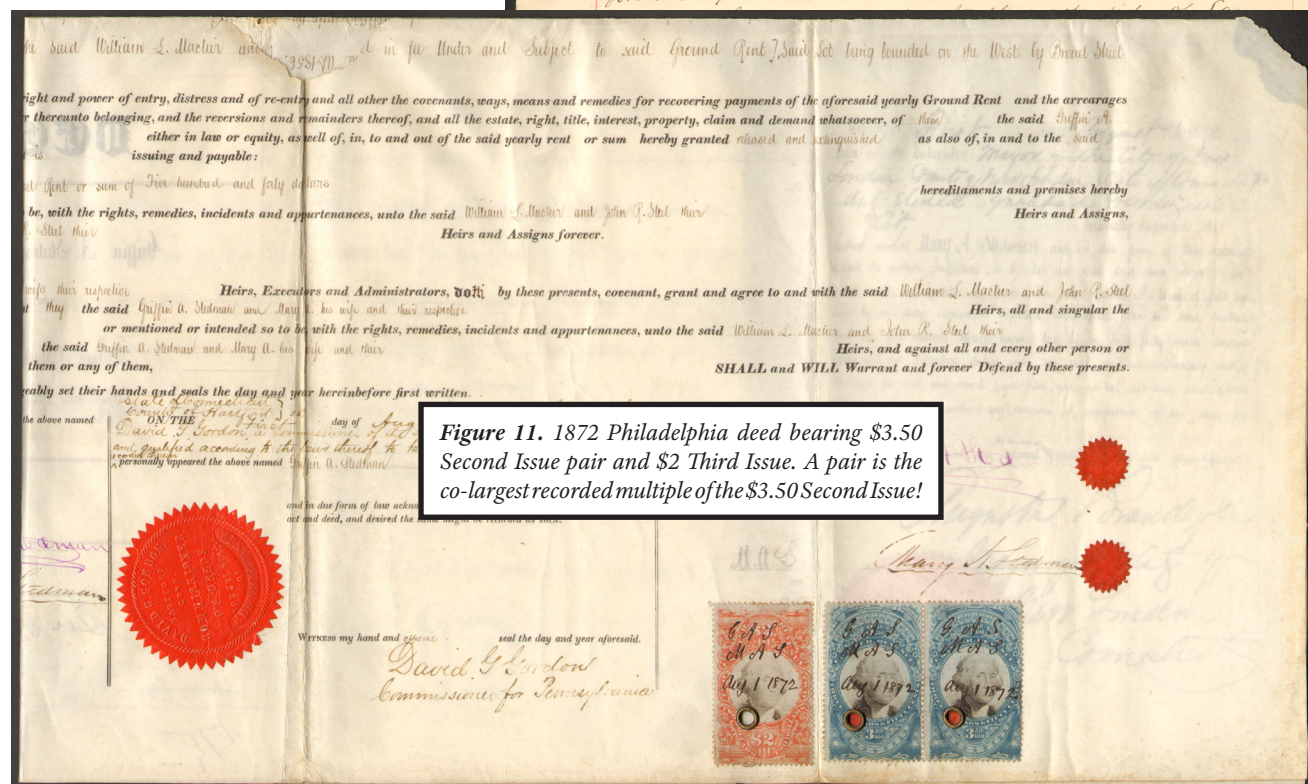
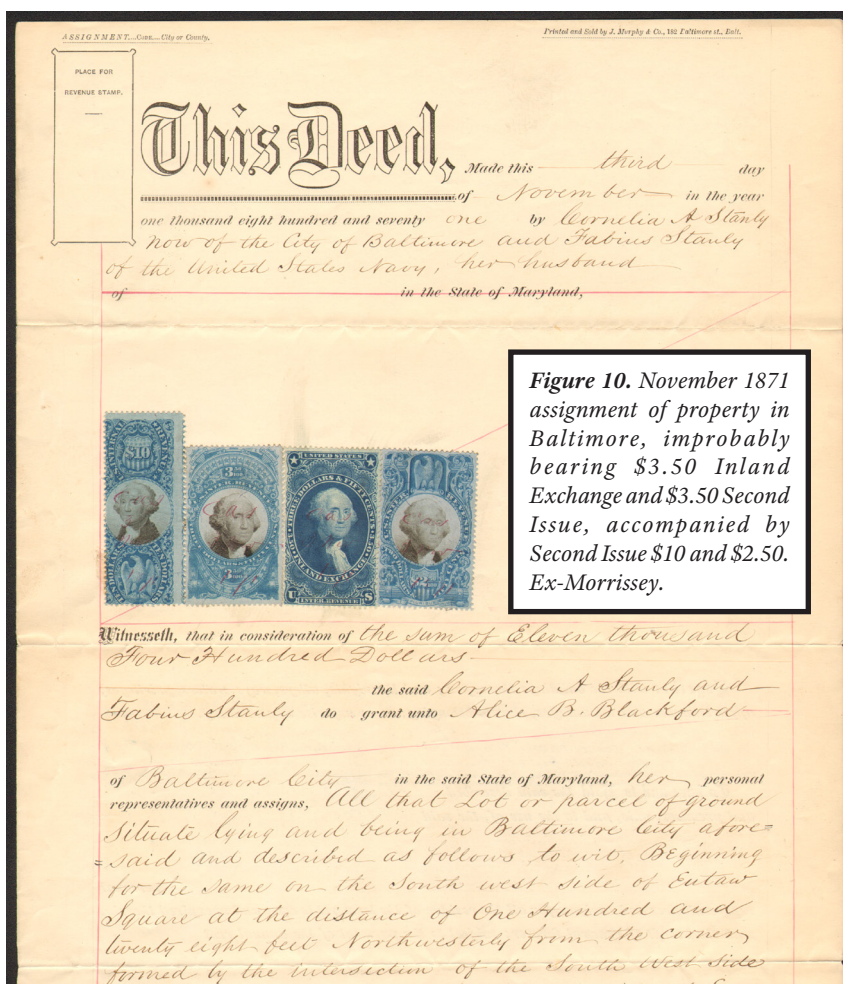
are duly initialed and dated in the hand of maker Cornelia Stanly.

The \$3.50 Inland has been recorded on only about twenty documents, and the \$3.50 Second Issue on only three. The use of both together (considerately placed side by side, no less!) is thus hugely improbable, although less so than might first appear. The populations of users of these two stamps were not independent. It makes sense that a party that had ordered \$3.50 stamps during First Issue days might have replenished his stock after the Second Issues had appeared, and thus have had both on hand circa 1871. This is just what occurred here. Even in this plausible but unlikely event, though, the probability that both would be used together is small.

Figure 11 shows another huge vellum-style deed, Philadelphia, made August 1, 1872, amount \$9,000, the \$9 Conveyance tax paid by \$3.50 Second Issue pair & \$2 Third Issue. In the Curtis Census, a pair is the co-largest recorded multiple of the \$3.50 Second Issue! More than ten are known, but only this one on document.

## A Surprising Conclusion

Table 1 summarizes an impromptu census of documents bearing the \$3.50



**Table 1. Census of \$3.50 Stamps on Document**

<b>\$3.50 Inland Exchange (R87c)</b>				
<b>Stamp(s)</b>	<b>Document Type</b>	<b>Date</b>	<b>Place Executed</b>	<b>Description</b>
R128, 126, 124, 87c	"Assignment"	11/3/1871	Baltimore, Md.	Amount \$11,400, property in Baltimore
R91c, 87c	Bill of sale of ship	3/28/1868	Philadelphia	Bark Carlotta, Turks Island registry, amount \$8,500, executed at British Consulate in Philadelphia before His Britannic Majesty's Acting Consul; milky blue shade
R87c, 44c	Certificate of profit	4/20/1866	New York, N.Y.	Atlantic Mutual Ins. Co., #1209, amount \$14,260
R87c, 82c, 75c	Deed	4/4/1866	Wayne Cty, Ohio	Amount \$6,022.50, property in Wayne County; imprint "Republican Steam Job Press, Wooster, Ohio."
R87c	Ground rent deed	3/25/1867	Philadelphia	Nominal amount \$1; privilege of extinguishing ground rent (\$200/yr) for \$3,333/33; huge "vellum" deed
R95c, 87c	Deed	3/21/1865	Chicago	Property in Jones and Patrick's Addition to Chicago
R87c (x2)	Deed	10/28/1865	Worcester, Mass.	Amount \$6,600
R87c, 85c, 84c, 70c	Deed	2/13/1867	Detroit, Mich.	Amount \$10,000, property in Detroit
R87c	Deed	5/17/1867	Newburgh, N.Y.	Amount \$3,500, property in Newburgh
R87c blk of four, 68c	Deed	12/14/1867	Newburgh, N.Y.	Amount \$15,000, property in Newburgh
R87c, 84c,	Deed	3/30/1868	Salem, N.J.	Amount \$5,850, property in Easton, Pa.
R98c, 89c, 87c, 55c	Deed	5/7/1870	Philadelphia	Amount not stated
R87c, 53c	Foreign exchange	5/13/1867	New York, N.Y.	Amount £4,000 (about \$19,400 at \$4.85 per pound sterling), M. Morgan's Sons
R87c	Foreign exchge, incoming	3/18/1868	New York, N.Y.	Amount \$7,000, Augustin Ariosa & Co., Caibarien, Cuba, on Danford Kowlton & Co., stamped on acceptance
R87c, 86c	Foreign exchge, incoming	3/13/1869	New York, N.Y.	Amount \$13,000, Whitman & Co., Havana, Cuba, on Charles Luling & Co., stamped on acceptance; milky blue shade
R98c pair, 88c, 87c	Assignment of lease	10/20/1866	New York, N.Y.	Amount \$45,000
R89c, 87c	Mortgage	4/20/1869	New York, N.Y.	Amount \$8,500, property in Southfield, N.Y.; light/milky blue shade
R87c	Assignment of mortgage	5/5/1869	Brooklyn, N.Y.	Amount \$3,500
R87c	Promissory note	7/31/1866	New York, N.Y.	Amount \$7,000, Sterling Iron & Railway Co.
R87c	Promissory note	9/17/1869	New York, N.Y.	Amount \$7,000, L. Edgerton & Co.; light/milky blue shade
<b>Second Issue \$3.50 (R126)</b>				
R128, 126, 124, 87c	"Assignment"	11/3/1871	Baltimore, Md.	Amount \$11,400, property in Baltimore
R126 pair, 145	Deed	8/1/1872	Philadelphia	Amount \$9,000; stamps grommetted
R126, 144, 149	Mortgage	???	???	Siegel sale #212, August 1958, lot 866, hammer \$4.50

Inland Exchange. Eighteen of the 20 recorded usages are clustered between October 1865 and September 1869. The earliest, dated March 21, 1865, is some seven months earlier, and there is

one straggler from November 1871. On the basis of this admittedly rather sparse data, we can tentatively conclude that the \$3.50 Inland Exchange was not issued perforated until early 1865, going





2.2.1865



3.7.1865



3.21.1865



4.4.1866



4.20.1866



7.31.1866



10.20.1866



2.13.1867



3.25.1867



5.17.1867



12.14.1867



3.18.1868



3.28.1868



3.30.1868



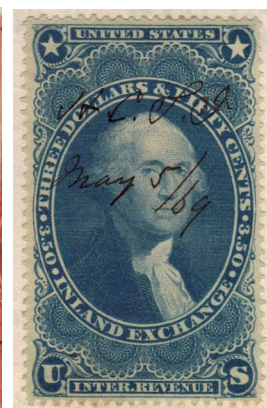
5.13.1868



3.13.1869



4.20.1869



5.5.1869



9.17.1869



11.3.1871



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on two years after the stamp was first delivered in April 1863. This hypothesis survived a quick survey of about 70 online off-document stamps, which produced only two slightly earlier cancel dates — February 2 and March 7, 1865.

This data predicts that cancel dates on the \$3.50 Inland Exchange imperforate should fill the gap of some 20 months between April 17, 1863, when the \$3.50 was first delivered, and early 1865, when the first usages of the perforated stamp are observed.

In fact this is precisely what emerges from an online search for examples of this very rare imperforate. Sixteen examples with readable cancels were found, listed below, with dates ranging from May 8, 1863, just three weeks after the first delivery, to November 30, 1864, just two months before the earliest observed usage of the perforated stamp.

Date	Source
5/8/1863	Kelleher sale 639, lot 3836
6/8/1863	Siegel sale 1015, lot 25
7/29/1863	Kelleher sale 636, lot 641
10/30/1863	Dan Harding website
11/19/1863	Siegel sale 1031, lot 1013
11/28/1863	Siegel sale 934, lot 2161
2/29/1864	Wm. Langs eBay
3/17/1864	Siegel sale 1096, lot 968
3/20/1864	Siegel sale 1089, lot 252
4/27/1864	Siegel sale 905, lot 3575
6/3/1864	Spink Shreves sale 103, lot 245
7/1/1864	Siegel sale 662, lot 1313
9/12/1864	Siegel sale 528, lot 278
10/3/1864	Siegel sale 1067, lot 535
10/11/1864	Kelleher sale 665, lot 131
11/30/1864	Siegel sale 946, lot 1529

This long initial delay before the first delivery of perforated stamps is very different from what is seen with the lower denominations, where for those stamps first delivered imperforate or part perforate, the perforated stamps had already begun to appear circa mid- to late 1863. Nevertheless, given the infrequent use of the \$3.50 demonstrated herein, it is perfectly plausible — in fact predictable in hindsight — that the imperforates would have lasted appreciably longer in this case. It is only the date of the transition that remained to be pinpointed empirically.

This rather surprising conclusion points the way toward a fertile area for research: mapping of chronological usage patterns for the First Issues.

### **Shades of the \$3.50 Inland Exchange**

On the preceding page all but two of the on-document stamps listed in Table 1 are arranged in

chronological order, along with the aforementioned off-document examples with cancels dated February 2 and March 7, 1865. A distribution of shades emerges that is, at a minimum, bimodal, with a satisfying chronological separation: the earliest usages are all dark blue, and circa mid-1867, lighter shades begin to appear.

The Boston Book lists only two shades: blue, on the imperforate and perforated stamps; and dark blue on the perforated stamp only. On close examination, these choices appear inadequate. On the following page, the 17 stamps on hand here, scanned under identical conditions, are rearranged in order from darkest to lightest shades of blue. Those on the top two rows are well described as dark blue. However, to simply lump all the others as “blue” hardly does justice to the facts.

It is instructive to compare the spectrum of shades of the \$3.50 Inland to that of the other large blue stamp, the \$15 Mortgage. The latter is listed in the Boston Book in dark blue, milky blue and ultramarine. Since the \$3.50 was never issued in ultramarine, that very distinctive shade can be excluded from the present comparisons. Examples of the \$15 in dark blue, milky blue and an intermediate shade, all on document and scanned under the same conditions, have been added to the array of \$3.50 stamps. The \$15 dark blue matches up reasonably well with the \$3.50 dark blues on the top two rows, and extremely well with darkest of them. Similarly, the \$15 milky blue matches up well with the \$3.50 stamps on the bottom row.

Not all stamps, though, fall into these two categories. There appears to be an intermediate group, both of the \$3.50 and — contrary to the Boston Book — of the \$15 as well. The \$15 shown here dated April 28, 1868, is well matched to the “grayish blue” chips in the *Methuen Handbook of Color*. The \$3.50 dated May 13, 1868, is rather similar. For the others, “light blue” seems perhaps appropriate.

It is further instructive to add the \$3.50 imperforates to the mix. The bottom row on the following page shows five examples from the Siegel website, with cancel dates nicely spanning the period during which this stamp was used. The color is consistent, and different from anything seen on the perforated stamps; it is a truer, richer blue. In side by side comparisons it is now more clear that the shades of the perforated stamps are well described as grayish blue.

To summarize: Imperforate, blue. Perforated: dark grayish blue (early 1865ca); milky blue (mid-1867ca); light grayish blue (late 1867ca).

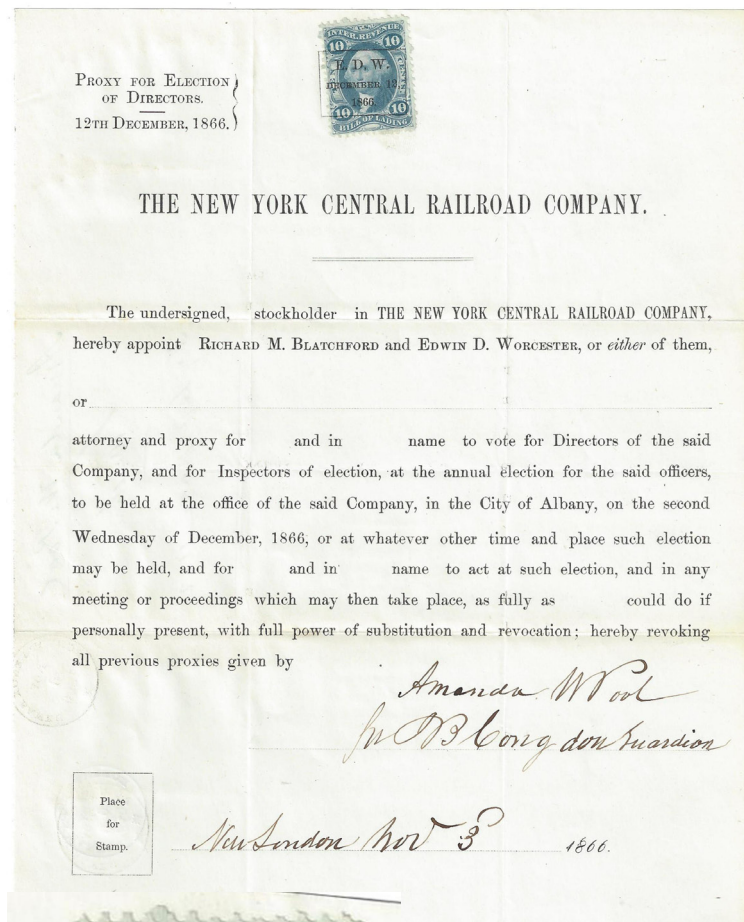






# Finds in the Marketplace (I) : New York Central Steel Die Proxy Handstamp Cancel

From John Carey



**Figure 1.** 1866 voting proxy of New York Central Railroad Co. Inset, close view of the remarkably sharp handstamp cancel

The boxed custom cancel “E. D. W. DECEMBER 12, 1866.” belonged to proxy Edwin D. Worcester, Treasurer at that time. It has the sharpness typically associated with printed cancels, which were usually struck on large blocks of stamps in a single operation. This one, though, was struck after the stamp was affixed, since it ties the stamp to the document. How was this done? The strike was probably made with a small self-inking table-top

device using a steel die without ribbon. The relief typeface would have come down flush upon a steel “bed” overlaid with resilient material such as thin leather, creating a complete impression every time, and tying the stamp to the document with reverse distortion.

This cancel is unlisted in the Tolman/Shellabear 1995 compendium of railroad cancellations. Less-sharp boxed designs can also be found on previous NYCRR annual meeting proxies such as those belonging to Presidents Erastus Corning on December 9, 1863 (**Figure 2**, Tolman #N-11P) and Dean Richmond on December 13, 1865 (Tolman #N-11AX).

An instruction sheet mailed with the 1866 blank proxies had advised, “Should any proxy be returned without a Revenue Stamp, one will be affixed here, and be properly cancelled.” Judging from surviving proxies, predictably the company received little or no help from its shareholders in this regard.

I have found no cancels yet on the NYCRR generic proxies for the annual meeting of December 11, 1867, although they are all stamped on the reverse with uncanceled 10¢ Contracts. Incidentally, the lack of cancels here could have subjected the railroad to a fine by the Office of Internal Revenue, although it would probably not have rendered the instruments invalid. (Commodore Vanderbilt was elected President of the NYCRR at that meeting, thereby supplanting Henry Keep and his friends).

## Acknowledgement

My thanks are due to Michael Morrissey who generously shared his well-known expertise on cancellations with me.



**Figure 2.** Red boxed handstamp cancel “E. C.” of President Erastus Corning on 1863 voting proxy of the NYCRR



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## Finds in the Marketplace (II): "Series 1940" Provisional Handstamp Double Overprint

[From Gregg Greenawald]

I received an email mentioning that a philatelic auction site was having a "Memorial Day Sale" on unsold lots from their past auctions. I decided to take a look to see whether there were any U.S. revenue lots available that might be of interest.

I have made an informal study of the serial numbers found on the \$30 to \$1000 face value Documentary, Future Delivery, Stock Transfer, Silver Tax and Firearms Transfer issues and am always looking for typeface varieties. Thus, I take special interest in any offerings containing these stamps.

While perusing the lots, I saw an album page lot of Silver Tax stamps containing Scott RG1-23. While the image was rather small, I saw something



odd above the "SILVER" portion of the overprint that was certainly not part of the cancel. Imagine my surprise when I enlarged the scan and saw a "Series 1940" overprint on the stamp! The stamp masquerading as Scott RG19 on the album page was really Scott RG55. I quickly determined that

the lot was worth purchasing and saved the jpeg image for further study.

Later that night, I had more time to carefully review the image. I wanted to see whether the stamp might have a cut cancel or some other obvious faults. Instead, I discovered that the stamp



had a second "Series 1940" overprint present within the "SILVER" portion of the overprint. I did not notice it at first because it is not one's first inclination to look for something that is not likely to exist. It certainly was something I was not expecting to see.

Once the lot was received, I submitted the stamp to the Philatelic Foundation for their opinion. Much to my delight, I received a clean certificate stating that the stamp was genuine and a double overprint

variety of Scott RG55. I have provided the editors of the Scott catalog with a copy of the certificate and Scott editor Chad Snee has responded via email that the stamp will be considered for the 2017 edition of the Scott Specialized Catalogue of United States Stamps and Covers.

Subsequent investigation on Scott RG55 itself has shown that there are 12 other copies documented with serial numbers ranging from 406447 to 406478, with my copy having serial number 406480. All show the "Series 1940" overprint above the word "SILVER".

### Other Example of "Series 1940" Doubling

Examples of doubling of the "Series 1940" provisional overprint are few and far between. The examples that I am aware of include:

The \$1000 Madison Documentary issue exists with a double overprint in green (Scott R286a), with one overprint at the top and one at the bottom. The bottom overprint is weakly struck and is located across the "THOUSAND DOLLARS" inscription. The top overprint is across Madison's forehead. A possibility for the second overprint might be that the bottom overprint was not sufficiently struck to convey the needed information and a second overprint was added. A study of other examples of this stamp bearing August 21, 1940 cancels (serial numbers ranging from 111333 to 111349) all show the overprint applied to the bottom portion of the stamp.



The \$50 Cleveland Stock Transfer issue exists with a double overprint in blue (Scott RD62a). The two overprints are practically on top of one another and together make for a slightly blurred impression. One overprint is lightly struck and is 0.75mm to the right of the other overprint. Another example of a stamp with a second overprint also exists. It has the same two-line perforated initials cancel of "S & Co" and the serial number is 20198. It is part of a pair with the top stamp having a single overprint and the bottom stamp having two overprints, one of which is not complete.





## 1900 and 1902 \$50 Documents Fly High in Daugherty Sale

Hugh Daugherty's public auction of May 2, 2015, featured two stock certificates bearing stamps very rarely seen on document. The lot descriptions:

190. R189 \$50 B/4, 2 pairs & single (9 F-VF stamps) on back of 1900 stock, Iowa Central & Western Rwy, v/train. Small margin fault top not affecting anything. \$5,625.

191. R194 \$50 on 1900 stock entitlement, Atlantic, Valdosta & Western Rwy. Fine stamp. \$1,250.

R189 is the 1900 \$50 Commerce dull olive gray overprinted with outline numerals. R194 is the 1902 \$50 blue green overprinted with network-filled numerals. The dollar amounts given are the Scott catalog values of the stamps (with R189 counted

simply as nine singles). Also shown here are color scans of the two certificates, furnished by Hugh Daugherty.

Lot 190 sold for \$6,325 and lot 191 for \$1,320, including a 10% buyer's premium.

The Iowa Central & Western Railway certificate, dated May

25, 1900, is for 9,000 shares of \$100 each. The tax on the original issue of stock was 5¢ per \$100 or fraction, exactly paid by the nine \$50 stamps affixed. Curiously though, the tax was paid some sixteen months later, as evidenced by the red boxed cancels "Ia. C. Ry. Co./SEP. 11, 1901." It is a philatelically happy circumstance that the stamps escaped the more usual cut cancels.

The Atlantic, Valdosta & Western Railway certificate, dated January 19, 1900, is for 1,000 shares of \$100 apiece, thus the \$50 stamp precisely pays the original issue tax. As with the Iowa Central certificate, this one too was stamped much later, with manuscript cancel dated June 26, 1902.

[From Frank Sente] The Atlantic, Valdosta & Western certificate was issued to President Walton Ferguson and transferred to the Southern Railway Company on July 1, 1902. It appears Ferguson was forced to pay the 5¢/\$100 tax on the initial issue in order to make a legitimate transfer of the stock. The transfer occurred the day after the 1898 War Tax was abolished! Likely Ferguson delayed the transfer until this date in

order to avoid having to pay \$20 more in tax on the resale, which was taxed at 2¢ per \$100 or fraction.

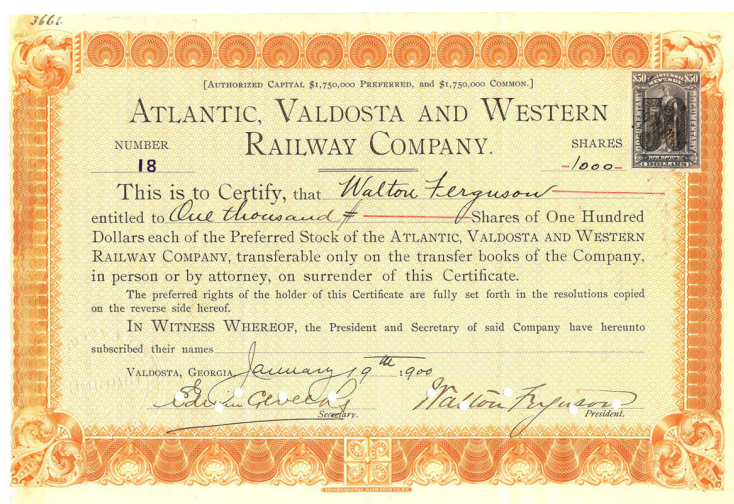
### Rationale for Surcharges

[Editor's Notes] The *Boston Revenue Book* provides only limited information about the Spanish-American War era revenues, as it was based on official records only up until December 31, 1898, by which time only the cents-valued "Battleships" and the Commerce \$1 through \$50 had been issued. Fortunately the narrative was taken up by Christopher West (Elliott Perry) in *The Revenue Stamps of the United States* (1918). From him we learn that the surcharged gray stamps were first delivered November 13, 1900. As there is a great deal of useful general information here, an extensive quotation seems apropos. Regarding the gray stamps:

Certificate for stock valued at \$900,000, with \$450 tax paid by nine copies of 1900 \$50 gray







Certificate for stock valued at \$100,000, with \$50 tax paid by 1902 \$50 blue green

dealers have had opportunities to obtain specimens, the stamp is only occasionally seen.

## Quantities Issued

“The numbers of the overprinted gray stamps and green stamps that were issued can be estimated with a fair degree of accuracy by assuming the total of monthly issues from November, 1900, to December, 1901, inclusive, were all grays and that those issued after December

31, 1901, comprised only green stamps. These totals so obtained are: —

Gray		Green
4,139,150	\$1	570,240
2,751,104	\$2	612,184
211,456	\$3	None
297,728	\$5	55,424
155,840	\$10	19,328
5,758	\$50	1,664

“It does not seem likely, either, that many overprinted gray stamps were issued after December 31, 1901, or that many — if any — overprinted green stamps were issued before that date, but such comparatively small quantities of dollar values, except the \$5, were issued in November, 1901, and such large quantities of some dollar denominations were issued in December, 1901, that perhaps part of the December issues should be subtracted from the totals of gray stamps and added to the totals of those printed in green. The quantities issued in December, 1901, were: —

\$1	165,248
\$2	272,640
\$5	20,480
\$10	11,008
\$50	256 <sup>1</sup>

“The quantities of all the documentaries of the 1898 series issued from June, 1898, to June, 1902, inclusive, including the 1¢, 2¢ and \$5 surcharged stamps, were: —

½¢	18,704,400
1¢	1,173,026,520
2¢	942,066,800

1. [Ed. note] This relatively small number sets an upper limit on the possible errors in the calculations of the numbers of 1900 and 1902 \$50 stamps issued. The total for the \$50 gray might be as high as 6,014 and that for the \$50 blue green as low as 1,408.

“The numeral is printed in a soluble black and the gray ink is also far from being a permanent color. It was believed and hoped no chemical treatment which would remove a cancellation, could fail to remove the overprint, or to disfigure the stamp and thereby make re-use without detection impossible.

“Nevertheless, three months had hardly elapsed before the newspapers and philatelic press contained reports of extensive stamp washing and again the Bureau set to work to overcome the difficulty. In June, 1901, it was reported that the Bureau was experimenting with glycerine in the ink for the overprint on the dollar value documentaries and the experiments apparently continued for several months, as not until January, 1902, were the green stamps with overprint reported on sale.

“... Each sheet required three impressions. First — the green ink of the stamp itself. Second — a colorless overprint about 14 mm. square in the center of each stamp. Third — a large black numeral on each stamp, corresponding to the denomination, part of which numeral always falls on the colorless overprint. The overprinted numerals measure 24 mm. tall on the \$1, \$2 and \$5, and 19½ mm. tall on the \$10 and \$50, and instead of being in simple outline, are filled in with a net work pattern. These stamps were in use barely six months and seem not to have been successfully washed. They turn blue readily and even careful soaking in pure cold water is liable to remove part of the overprint numeral.

“The printing of the documentaries ceased about May 10th, 1902, and the stamp taxes were abolished the June 30th, following. It is rather curious to note that the only contemporary mention of the \$50 green and black in MEKEEL’S WEEKLY, is in the issue of June 21, 1902. A used copy was shown, thereby establishing proof that this denomination in green really had been issued! Even today, when fifteen years have elapsed, and





Left, certificate for stock valued at \$581,000, with original issue tax paid by \$200 (x2), \$50, \$10 (x4) & 50¢.

For value Received, I hereby sell, assign and transfer unto  
*J. C. Hutchins, Master*  
 all of the \_\_\_\_\_  
 of the Capital Stock represented by the within Certificate  
 and do hereby irrevocably constitute and appoint  
 \_\_\_\_\_ Attorney  
 to transfer the said stock on the Books of the within named  
 Company with full power of substitution in the premises.  
 Dated *Sept 11* 1901

Signature of  
*Howard J. Giesler, Treasurer*  
*Stephen B. Brown*



On reverse, stock transfer tax paid by 1900 gray \$50 (x2), \$10, \$5 & \$1, plus 10¢ pair.

3¢	11,305,480
4¢	20,830,000
5¢	41 332 800
10¢	62,866,696
25¢	29,485,000
40¢	2,885,976
50¢	20,965,400
80¢	2,971,728

"The total ½¢ to 80¢ was 2,326,440,800 stamps.

\$1	19,964,544
\$2	3,363,968
\$3	1,336,832
\$5	1,316,382
\$10	729,984
\$30	19,456
\$50	90,112
\$100	17,360
\$500	2,600
\$1,000	3,800

"The total \$1 to \$1,000 was 26,845,038 and the total ½¢ to 80¢ was 2,326,440,800, making a grand total ½¢ to \$1,000 of 2,353,285,838.

"By subtracting the estimated issue of overprinted gray and green dollar values and the estimated \$1 red and \$3 lake<sup>2</sup> from the total of the respective denominations issued from 1898 to 1902, we may ascertain approximately how many \$1, \$3, \$5, \$10 and \$50 stamps were issued in the first colors.<sup>3</sup> The figures so obtained are: —

2. [Ed. note] These were 1,560,576 for the \$1 red and 98,176 for the \$3 lake (see Appendix). Perry admitted this estimate for the \$3 lake was "doubtful."

3. [Ed. note] For \$1: 19,964,544 (total) - 1,560,576 (\$1 red) - 4,139,150 (1900 \$1 gray) - 570,240 (1902 \$1 blue green) = 13,694,578 (1898 \$1 green). [This differs by 320 from Perry's figure.] For \$3: 1,336,832 (total) - 98,176 (\$3 lake) - 211,456 (1900 gray) = 1,027,200 (1898 \$3 brown).

\$1 green	13,694,898
\$3 brown	1,027,200
\$5 orange	945,536
\$10 black	594,816
\$50 brown	82,638

"... In the year ending June 30, 1903, the Treasury Department redeemed \$1,031,975.26 face value of stamps of the 1898 series and there were returned by collectors of internal revenue \$37,522,144.81. The writer does not know what denominations and issues were included, but some were the stamps printed on checks and of the others comparatively few were higher than the \$2 denomination. Only 40 of the \$500 and 180 of the \$1,000 stamp were issued after December 31, 1901."

## A Mini-Census

In the cases at hand, the take-home from this excursion is that only approximately 5,758 of the 1900 \$50 gray were issued, and only about 1,664 of the 1902 \$50 blue green. Predictably, not many have survived on document. A quick canvass of collectors found four pieces bearing the former, and three with the latter.

Shown above is a particularly showy example, a stock certificate of the Detroit and Port Huron Shoreline Railway Co. dated February 19, 1901,



### Census of Documents Bearing 1900 \$50 Gray and 1902 \$50 Green

1900 \$50 Gray (R189)			
Date	Type	Stamps	Description
5/31/1901	Deed	R189, 188 (x3), 187	Isabel De Forest Colbron to Robert Means Thompson, property in Manhattan; Ms. Colbron was part of the Vanderbilt clan; Robert Means Thompson was a U.S. Navy officer, business magnate, philanthropist, namesake of the destroyer USS <i>Thompson</i>
6/19/1901	Deed	R189, 187, 185, 184, 171	Union Trust Co., property on 13th St., N.Y. City, \$58,500; Siegel Tolman sale, #934 lot 2260
9/11/1901	Stock certificate	R189 (x9)	Iowa Central & Western Railway Co., 9,000 shares, dated 5/25/1900; stamps on back, incl. block of four, two pairs, uncut, red boxed date stamps "Ia. C. Rwy. Co."
9/11/1902	Stock transfer	R189 pair, 188, 187, 184, 168 (x2)	Detroit & Port Huron Shoreline Railway Co., 5,810 shares; stamps uncut, on reverse of stock certificate, 2/19/1901, bearing R179 (x2), 178, 176 (x4), 171
1902 \$50 Green (R194)			
6/26/1902	Stock certificate	R194	Atlantic, Valdosta & Western Railway Co., 1,000 shares, #15, issued 1/19/1900, transferred 7/1/1902, evidently stamped to legitimize transfer, which was itself not taxable as of that day
6/26/1902	Stock certificate	R194	Ditto, #16
6/26/1902	Stock certificate	R194	Ditto, #18

for 5,810 shares of \$100 apiece, with the original issue tax of \$290.50 paid by 1898–9 \$100 (x2), \$50, \$10 (x4) and 50¢, each with cut cancel and a violet circular date stamp of February 21. A stock transfer executed on the reverse dated September 11, 1902, was taxed at 2¢ per \$100 or fraction, with \$116.20 paid by 1902 gray \$50 pair, \$10, \$5 and \$1, plus "Battleship" 10¢ pair, all uncanceled. The table above lists all recorded usages.

#### Appendix. Perry's Estimation of Numbers Issued for \$1 Red, \$3 Lake

"In January, 1900, it was planned to change the colors of the four lower dollar values, presumably to render them less easy to wash. The new colors were to be \$1 red, \$3 red brown, (lake?), \$5 blue, \$10 purple. In June, 1900, the \$1 appeared in red and although the writer finds no record of the appearance of the \$3 lake until about December 1, 1900, it was probably issued in August of that year. The issue of \$3 stamps in the latter part of 1900, was: —

June	23,808	October	10,624
July	9,088	November	5,888
August	84,608	December	80,000
September	2,944		

"The unusually large quantity issued in August is rather significant, and as we know the issue of \$3 grays began in November, perhaps we can approximate the maximum number of the \$3 stamps issued in lake by assuming that those issued in August, September and October were all lake. This gives a total of 98,176, but it is doubtful if these were all sold to the public. The stamp is too scarce, especially uncut, for so many to have been used.

"The Washington Notes in *Mekeel's Weekly* of October 25, 1900, state 'The \$1, \$3, \$5, and \$10 Documentary in new colors were delivered to the Commissioner of Internal Revenue sometime previously, but only the \$1 red has been seen.'

"There is no other evidence that the new \$5 or \$10 stamps were ever printed, or if printed, in what colors. Certainly none were ever issued. The Washington Notes of November 29, 1900, in *Mekeel's* state there were believed to have been delivered by the Bureau 16,000 sheets of the \$1 red (2,048,000 stamps), and 2,500 sheets of the \$3 lake (320,000 stamps).

The issue of \$1 stamps in the latter part of 1900, was: —

May	655,600	September	168,320
June	237,440	October	656,000
July	384,000	November	128,256
August	114,816	December	385,280

"The total from June to October inclusive, is 1,560,576, which may approximate the number of \$1 red issued. The quantity sold to the public may well have been considerably less. If *Mekeel's* Washington correspondent did not state so definitely in the *Weekly* of November 29, 1900, that the first shipment of the gray stamps, including all values from \$1 to \$50, was made on November 13, the present writer would be apt to assign October as the more probable month of first issue of the \$1 gray. Used copies of the \$1 gray were offered as early as December 1, 1900, that is, barely two weeks after they were first delivered by the Bureau, and nearly two months before the first advertised offering of the \$3 lake, which the writer has noted.



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# Hitting the Western Trifecta: Imperial Insurance Co. Policies with Stamps of California, Nevada and Oregon

By Michael Mahler

Of the five states issuing documentary revenue stamps during the 19th century, remarkably three were the contiguous Western trio of California, Nevada and Oregon.<sup>1</sup> Was geographical proximity causative? Did familiarity with California's stamps, in use since 1857, inspire the Nevada legislature to enact their own stamp taxes in 1865? Did awareness of these ongoing revenue-raising measures in its sister states likewise inspire Oregon's lawmakers to follow suit in 1870? It is natural to assume so.

## Three Disparate Programs: California Taxed Money Outflow

On the other hand, these three schedules of stamp duties were very different one from another. California was selective, initially taxing only four types of documents: bills of exchange, ship passage tickets, insurance policies, and attorney licenses. Conspicuously absent were the most common transactions such as checks, promissory notes, receipts, certificates, deeds, mortgages and the like. The explanation is that the legislature's intent was to tax the movement of money out of the state. A strong indication of this is found in the Annual Report of Controller George W. Whitman dated January 1, 1858, which included the following recommendation:

It will be seen by reference to receipts from sale of stamps, that the revenue from that source is falling off. This is attributed to the fact that remittances are now being made by shipping coin and bullion instead of bills of exchange. I would therefore suggest that the law be so amended as to require the stamps to be attached to bills of lading, either for coin or bullion.

On April 26, 1858, the Legislature effected Whitman's recommendation, replacing the tax on bills of exchange with one on bills of lading for shipment of gold or silver out of the state.

The Controller's logic can be faulted on two counts. The transactions reflected by bills of exchange and bills of lading were not competing methods of remittance, they were complementary. And his conclusion that receipts from sales of Exchange stamps were declining seems to have

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1. The others were Louisiana [Lottery (1866–8) and Law (1880–97)] and Alabama (tax on seals, 1866–84).

been based on far too small a sample. Nevertheless, the salient point in the current context is clear: it was the outflow of capital from the state that was the object of taxation.

A close reading of the statutes clarifies this further. Bills of exchange, drafts or orders were taxed only if payable out of the state. Similarly, passage tickets were taxed only for voyages "from this State to any place out of the limits thereof." A bill of exchange drawn, say, in Eureka and payable in San Francisco was exempt from tax; likewise a passage ticket for a voyage between those two ports. Bills of lading were taxed only for shipments out of the state, and more significantly, only for shipments of gold and silver, either bullion or coin.

The tax on insurance was apparently considered consistent with this framework because in 1857, when the stamp taxes were enacted, insurance companies doing business in California were all headquartered in the East or Europe.<sup>2</sup> Their profits thus constituted a flow of funds out of the state.

In this context, the \$10 levy on attorney licenses is enigmatic. However, it accounted for only a miniscule fraction of total tax revenue.

## Nevada Taxed Everything!

In contrast to California's selectivity, Nevada's documentary stamp taxes were essentially all-encompassing. They took effect May 1, 1865, and were obviously patterned after the U.S. government's Civil War slate effective August 1, 1864.

## Oregon Taxed Only Insurance

Finally, the *only* documentary stamp tax enacted by Oregon was on insurance policies. The relationship between the legislature and the insurance companies appears to have been

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2. Not until 1863 would the first California companies be organized to compete with them. The California Insurance Commissioner's 1870 *Annual Report* lists the following California-based fire and marine insurance companies, with their dates of organization: California (1864), Fireman's Fund (1863), Home Mutual (1864), Merchants' Mutual Marine (1863), Occidental (1865), Pacific (1863), and Union (1865). Twenty-four companies headquartered in ten Eastern or foreign cities are also tabulated. For life insurance, only the California Mutual (1867) and Pacific Mutual (1868) were based within the state, competing with 38 out-of-state companies.





Figure 1. June 1861 huge "Foreign Policy" of Imperial Fire Insurance Co., Californian Agency, on a dwelling in Stockton, California, stamped with two California 12 Mo./\$1 brick red "with ARM" fancy control handstamp. Shown at 36%.

Renewal attached dated June 1862, stamped with \$2 small red Insurance with "GRW" monogram handstamp

Insets, close view of the stamps

adversarial. The tone was set by reference to the companies as "foreign" in 1864 in "An Act to Regulate and Tax Foreign Insurance and Express Corporate Associations Doing Business in This State." The stamp tax was part of an amendatory Act passed October 24, 1870, and effective January 24, 1871. As expressed by Applegate (1921),

Conditions under which outside companies could do an insurance business

in Oregon were made quite drastic as, "Every such corporation before engaging in the business of fire or marine insurance or express or brokerage shall deposit with the treasurer of the State the sum of fifty thousand dollars." A fee of \$10.00 was charged as an application fee when the fifty thousand dollar certificate of deposit was filed, besides certain other expenses required for advertising notices, also, another \$100.00









Figure 3. July 1872 huge policy insuring property in Carson City, Nevada, bearing U.S. Second Issue 25¢ plus Nevada 25¢ roulette 18 (D38), one of two recorded documents bearing this stamp. Shown at 36%.

Inset, close view of Nevada stamp

assembling stamped insurance policies from all three states. Until very recently this was supremely difficult, as only one Nevada stamped policy was known; however a recent find included ten more (Mahler, 2014).

The ultimate Western trifecta, illustrated herein, is to obtain revenue-stamped policies, not only

from all three states, but from by the same company. From current records, this is possible only for the ancient and venerable Imperial Fire Insurance Co. of London, operating in the American West through its California Agency in San Francisco. Its policies are certainly among the most visually striking extant, set apart by both their size and



**Figure 4. March 1873 huge policy of Imperial Fire Insurance Co. California Agency on property in Portland, Oregon, stamped with Oregon Insurance \$1 vermillion. Shown at 35%.**

*Inset, close view of the stamp*

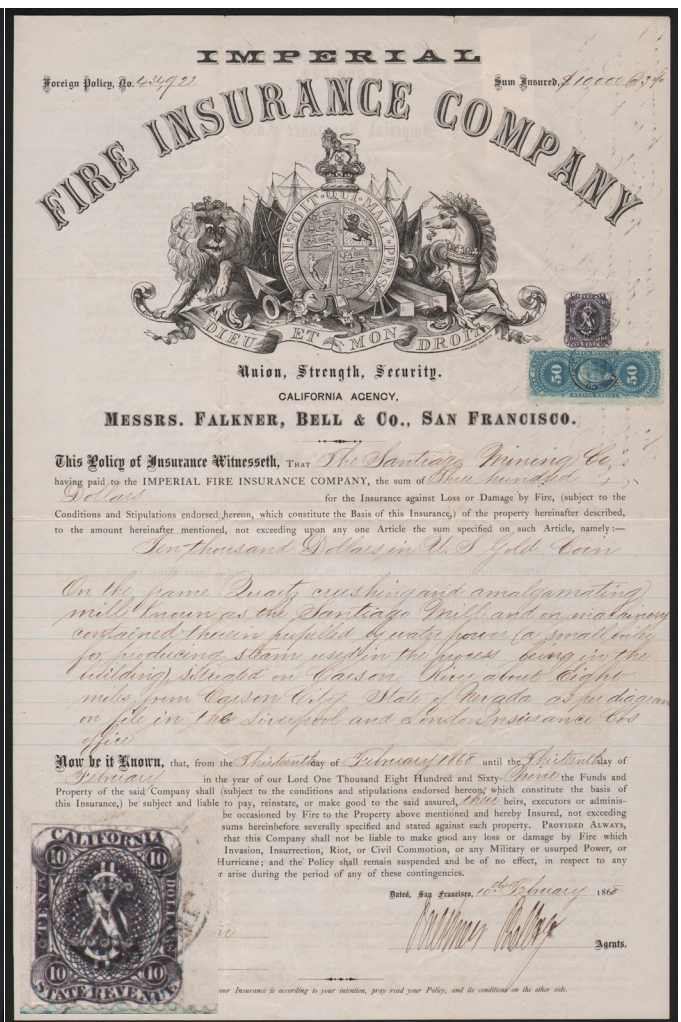


their distinctive vignettes. **Figure 1** shows a June 1861 policy on a dwelling in Stockton, California, amount \$2,000 for one year, stamped with two California large Insurance 12 Mo./\$1 brick red with “ARM” fancy control handstamp (SRS DN53c). The tax at this time for one year policies was 0.1%.

The form is huge, some 16.5 x 20.5 inches. The extraordinarily detailed vignette is a stylized version of the Royal Arms of the United Kingdom.

A central shield includes national symbols of Great Britain (reclining guardian lions), Scotland (rampant lion) and Ireland (harp). Enclosing the shield is a garter symbolizing the ancient Order of the Garter, inscribed with its motto “HONI SOIT QUI MAL Y PENSE” (“Shame upon him who thinks badly of it”). On guard at left is a lion symbolic of Britain, with Tudor rose nearby. At right is a unicorn symbolizing Scotland, with





Scottish thistle alongside. (According to legend a free unicorn was a very dangerous beast, thus the heraldic unicorn is chained.) At bottom is the motto of the British monarchs, "DIEU ET MON DROIT" ("God and my right") asserting the "divine right" of kingship. A close view at full size is mesmerizing. Scrolls at top and bottom advertise the company, founded in 1803.

A renewal is attached, executed in June 1862. By this time many things had changed. New rates were in effect, with new stamps created to pay them. Previously, beginning in 1858, the insurance tax had been tied to the new bill of lading tax. (For amounts above \$100, the latter was 0.2%; the insurance rate was half that for policies of duration longer than nine months; and pro-rated for shorter durations.) The large Insurance stamps had been created to pay these new rates. In January 1861, though, the U.S. Supreme Court had declared California's bill of lading tax unconstitutional (Johnson, 1974). It was implicitly rescinded by the California legislature in its Act of May 9, 1861, which in its place re-

established the original schedule of taxes on bills of exchange. The insurance tax was now reset to half that on bills of exchange, as during 1857–8. New small red Insurance stamps were created in the same 22 denominations originally issued in blue in 1857, one for each rate, using the original dies. The renewal shown here is stamped with the \$2 small red Insurance, paying the \$2 tax for amounts above \$1,500 to \$2,000 (DN69). The control handstamp is the scarce "GRW" monogram.

Finally, the stamp has a dated manuscript cancel, as newly required by the Act of April 10, 1862.

Figure 2 shows an April 1867 policy on a dwelling in Marysville, California, amount \$2,500, premium \$18.75. The U.S. tax was based on the premium, here 25¢ for amounts above \$10 to \$50, paid by Inland Exchange 15¢ and 10¢. The state tax was based on the amount of the policy, here \$3 for amounts above \$2,000 to \$3,000, paid by three \$1 dark violet (D19). The general state revenue stamps (the "Rectangulars") had replaced the primitive "Circulars" in 1866. As for the Imperial,

**Figures 5, 6.** Perplexing pair of policies on the Merrimac and Santiago Mills, Carson River, Nevada, both made in San Francisco and stamped there. Shown at 32%.

Left, Merrimac policy made October 1867, bearing Nevada imperforate 25¢ (x2)

Right, Santiago policy made February 1868, bearing California \$10 dark purple

Insets, close views of stamps



a new policy form had been adopted since 1861, again huge and visually arresting, with a more modern vignette symbolizing British commerce, featuring most of the elements included previously; sharp-eyed viewers will spot a new one, the Irish shamrock

**Figure 3** shows a July 1872 policy insuring property in Carson City, Nevada, premium \$15, bearing U.S. Second Issue 25¢ plus Nevada 25¢. The Nevada tax mimicked the federal. The state stamp is the rare roulette 18 (D38), recorded on only two documents. Western usages of U.S. Second (and Third) Issues are also rarely seen.

The form is different yet again from that of Figure 2. The large number of policies generated (this one with serial number 1,034,546!) evidently afforded the opportunity to update changes in corporate details.

**Figure 4** shows a March 1873 policy on property in Portland, Oregon, premium \$57.50, stamped with Oregon Insurance \$1 vermilion (D4). The Oregon tax depended on the premium, and was \$1 for amounts above \$50 to \$100. Only five examples of this rate have been recorded. This is the only recorded Imperial policy with an Oregon stamp.

## A Perplexing Pair of Policies

Circa 1867–8 the company used yet another form, roughly half the size at approximately 11 x 16.5 inches, but with the same striking vignette, which now thoroughly dominates the policy.

**Figure 5** shows an example dated October 1867, on the Merrimac Mill, Carson River, Nevada, amount \$5,000, premium \$150, made in San Francisco, stamped there with U.S. 50¢ Life Insurance and two Nevada imperforate 25¢ in

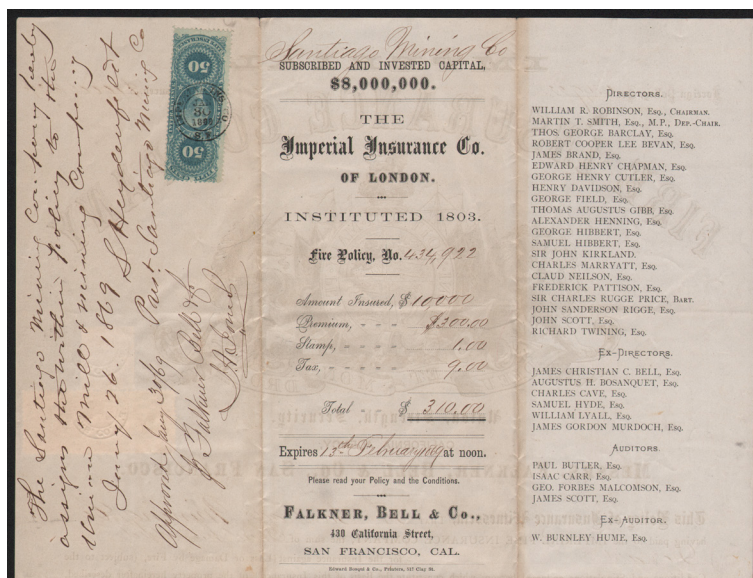
different shades of vermilion (D7). The federal and state taxes were 50¢ for premiums above \$50.

**Figure 6** shows a February 1868 policy on the Santiago Mill, also on the Carson River, amount \$10,000, premium \$350, again stamped with U.S. 50¢ Life Insurance. In this case, though, the state levy paid was not that of Nevada, but of California; its \$10 dark purple pays the tax for amounts above \$7,000 to \$10,000. The \$10 is the highest-denomination Rectangular recorded on document. This value was initially printed in dark purple in 1866, then in puce circa 1868, and brown circa 1869. The \$10 brown is known on two attorney's licenses and two insurance policies, but this is the only recorded \$10 dark purple on document.

A manuscript notation on the reverse by Santiago Mining Co. President Solomon Heydenfeldt dated January 26, 1869, assigned this policy to the Union Mill and Mining Co. It was approved four days later by Agents Falkner, Bell & Co. and stamped with another U.S. 50¢ Life Insurance (**Figure 7**). Heydenfeldt was one of the incorporators of the legendary Consolidated Virginia Mining Co., formed in 1867. In late 1871 the "Four Irishmen," John Mackay, James Fair, James Flood, and William O'Brien, acquired control, but Heydenfeldt, alone of the original incorporators, was retained as a trustee. In February 1873 the Con Virginia and adjoining California mine would strike the fabled "Big Bonanza" of the Comstock Lode that yielded over \$100 million in silver and gold.

The Union Mill and Mining Co. was the notorious holding company of the Bank of California, which maintained a virtual stranglehold on the Comstock from 1865 until 1868, and remained a major force thereafter. The Bank made large loans at favorable rates to numerous Comstock mills, then acquired them when they defaulted under the depressed conditions on the Lode during the middle 1860s; at one point no fewer than 17 mills were under the control of the Union Mill and Mining Co. It simultaneously acquired controlling interests in some of the major mines. If production of the Lode had not revived, this would have been a losing gamble, but to the Bank's credit and in large part due to its infusion of capital, one mine after another uncovered rich deposits. The architect of this success was William Sharon, General Agent of the Bank of California's Virginia City Agency and "cock of the walk" on the Comstock during the late 1860s. This policy on the Santiago mill was part of the "Newlands Find" of Comstock documents, preserved in the family archives of longtime Nevada Senator Francis Newlands, who was Sharon's son-in-law (Mahler, 1997a,b).

**Figure 7.**  
Reverse of  
policy shown in  
Figure 6, with  
assignment by  
the Santiago  
Mining Co. to the  
Union Mill and  
Mining Co., the  
holding company  
created by  
the Bank of  
California to  
manage its  
Comstock Lode  
properties





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One can only wonder why the much higher California tax was paid; the Nevada tax would have been only 50¢. For similar cases both earlier (in 1867, Figure 5) and later (in 1872, Figure 3), the Imperial had paid the Nevada tax.

### What was the Principle Governing State Stamp Usage?

As broached earlier (Mahler, 2014), what was the principle governing usage of state stamps? Location of the company or its agents? Location of the property? The tax tables themselves do not directly address this issue.

Upon reflection, the location of the property cannot have been the determining factor. The same earlier article describes no fewer than eleven 1863–5 policies or renewals insuring the Merrimac Mill, of five different companies, executed in San Francisco, all bearing California stamps. If location of the property had been the factor determining the use of the state's stamps, none would have been necessary.

It is reasonable to assume that the stamp duties of any given state were understood to apply to all documents executed within its boundaries. Presumably this was considered so obvious there was no need to state it explicitly. Given this plausible interpretation — that stamp usage should be governed by the location of the issuing agency — one would expect policies of the Imperial Californian Agency, issued in California, to be subject to California taxes. If the Imperial had a subagency in Nevada, one would expect the Nevada taxes to apply to policies generated there.

In fact, seven 1866–71 policies of the Pacific Insurance Co. of San Francisco, but issued by their agents in Virginia City or Carson City, Nevada, do bear Nevada stamps (Mahler, 2014).

For the Imperial, though, the situation is muddled. The four policies available for analysis all have stamps cancelled "IMPERIAL INS. CO. S.F."; if the handstamp is to be believed, they were executed in San Francisco. Yet in three cases it was the Nevada tax that was paid. How was this justified?

### Duelling Statutes?

Previously I supposed that the Imperial had chosen to flout the spirit of the laws because of ambiguities in their letter, purely as a matter of economy; California's stamp taxes on insurance were after all roughly ten times those of Nevada.

A close reading of Nevada's statutes, though, provides a more substantial justification for paying its tax. Section 135 of the Act of March 9, 1865,

which established the stamp taxes, included the proviso that:

"any ... document of any kind made or purporting to be made in a foreign country, or in any other State, *to be used in this State*, shall pay the same duty as is required by law on similar instruments or documents when made or issued in this State." (Italics mine.)

The meaning of the phrase "to be used in this state" is inevitably ambiguous, but would seem to include providing insurance on properties in Nevada.

### California's Claim

On the other hand, the California statutes implied, albeit indirectly, that the factor determining the applicability of California taxes was the place the premiums were paid. The Act of April 15, 1862, defining the powers and duties of the state Stamp Inspector, empowers him to examine the records of "all insurers and insurance companies, or the agents thereof, *collecting premiums at San Francisco*," and again, of "all persons engaged in *the collection of premiums from citizens of this State*" (italics mine).

Evidently both states had a legitimate legal right to expect their stamp taxes to be paid on policies executed in California on property in Nevada. In a philatelically perfect world the stamps of both states would have been affixed! It would be fascinating to know what a court would have decided had the question ever been adjudicated. In practice, it is not surprising that companies generally opted to pay only the far lower Nevada levy. The two such policies described earlier (Mahler, 2014) on which the California taxes were paid were dated July and November 1865, not long after the Nevada stamp taxes had taken effect on May 1, 1865, and presumably before its provisions were well known in California.

### Santiago Policy Stamped in Error?

Why, then, does the 1868 Santiago policy bear California stamps? A notation on its reverse suggests an explanation. Just as on the Merrimac Mill policy shown in Figure 5, it states "Stamp, ... 1.00" (Figure 7). Was the California \$10 affixed in error? It is scarcely believable that it was mistaken for a Nevada 50¢. It is possible, though, that the person charged with stamping the policy mistakenly consulted the California schedule instead of that for Nevada. Certainly the company would have had both schedules on hand, as well as a stock of stamps of both states. In any case, we latter day philatelists can be grateful for this unique use of the California \$10 in dark purple!



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## Finds in the Marketplace (III): Private Roulette on 2¢ Bank Check Blue Imperforate



[From Dan Harding] The final item [at COMPEX 2015], and the best one, I effectively got by accident. Upon making my way to the exit, I spotted a fellow revenue collector at the table of a dealer I had visited earlier in the show, who normally has a lot of material for me, but didn't this time, or so I thought. So as we were chatting, he said "so did you see the sewing machine perf?" at which point I did a Scooby-Doo-esque "Eeurgh???" The dealer said "Yeah, the sewing machine perf!" and pointed to a book of miscellany I hadn't looked through.

So I start flipping through book, get to the end, and say "what sewing machine perf???" The dealer pulls the book, opens it to a page, and says "Right there!" There was a reason I hadn't seen it. When

someone says "sewing machine perf," I think either R19a, the 2nd Issue revenues, or RB3. This was none of these.

Upon close examination, it isn't a sewing machine perf at all, but rather what appears to be a private roulette! The first I've seen. It's on a document fragment with a red "SDH" oval handstamp cancel (Samuel Dexter Hastings, Treasurer of Wisconsin) tying it to the piece. You can see the rouletting on all four sides of the stamp, with several vertical rows at left running through the stamp. The rouletting does not extend onto the document, so was presumably not done after the fact. The gauge is about 29.8, call it 30.

Apparently there is at least one other example of R5a that has been privately rouletted, although the rouletting style is different:



(Philatelic Foundation Archives, <http://pfsearch.org>. The gauge here appears to be about 15.5.)

I think I might send mine into the PF and then see if I can get the private rouletting added to Scott. All of the sewing machine perfs were done privately and those are listed, so why not?

A wonderfully unique item that made the show.



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# The American Revenue Association

## President's Letter

**Position to be Filled:** Paul Nelson has been serving as Awards Chair for us for the last few years, but he has moved to a smaller apartment and no longer has room to store the supplies that need to be sent out as part of the job. He has asked that we find someone else to take over the position as soon as we possibly can.

Duties involve ordering supplies (ribbons, certificates, and possibly medals, if we decide to return to handing them out on a limited basis) as necessary, seeing that requests for these are filled when shows inquire about them, being proactive concerning StampsShow and AmeriStamp (the APS does not generally think about awarding Best Revenue), making sure we have the proper awards at our annual meeting show, and seeing that our Webmaster has award information for the website.

Please get in touch with me if you have any interest in assuming this position. It shouldn't take a lot of anyone's time, but the more proactive the incumbent, the better.

And a big thanks to Paul for stepping in to do this when he was needed!

**New Members:** The ARA doesn't handle new members all that well in the age of the internet. If someone joins online, paying initial dues by PayPal, they really expect to hear back from us either right away or within a day or two, and they may want to sign up to bid in the auction or read the last few copies of TAR online within the same period of time. I won't go through the current procedure in detail here, but

it can easily take weeks before someone hears from us or can get member privileges on the website. This simply won't do in today's internet-based, rapid-gratification culture.

Part of the solution is to find a sequence of events that will speed up everything, and part can be to manage expectations. To get started on the second part of that recipe, Rusty Cargill has agreed to act as an official Greeter for us. He will either use email or regular mail to welcome a prospective new member and tell them what to expect, and who they can work with if they want access to web based membership privileges. And I will keep working on ways to shorten some of the processes that worked fine for us when mail and telephones were the way we communicated, but which do not meet expectations now. Let's welcome Rusty to his role in better treatment of new members.

**Butler and Carpenter:** Mark Banchik has singlehandedly scanned in thousands of pages of a transcript of the Butler and Carpenter archives, beginning in 1862. As soon as we can get these digital copies searchable and find the proper place to house them, they will be available to everyone on our website. I trust I'll have more to say about this next issue.

Finally, it isn't too soon to think about the next ARA meeting in Sarasota next February. Florida in the winter — what could be more enticing? Don't wait too long to make arrangements — hotel space is at a premium there that time of year.

## SRS Publishes *The Pennsylvania Local Deed Tax Stamps Catalog*

The State Revenue Society is pleased to announce the publication of the first comprehensive and fully illustrated catalog of the Pennsylvania local deed tax stamps. Edited by Robert Conley, it is softbound and is the first catalog to include catalog numbers for these stamps. It also features over 500 color illustrations, over 400 listing entries, 72 pages

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## 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.

**Masters, Joe 7186.** POB 1391, 10 Albright Ave, Grand Canyon AZ 86023

**Luke, Ronald M 7187.** 5417 Carelton Lake Dr, Lockport NY 14094-5375

**Reis, Ken 7188.** POB 1663, Hillsboro, OR 97123

**Chet, Randall 7189.** 46 Deer Hollow Lane, Zirconia, NC 28790

**Mares, David 7190.** 3514 S Garnsey St, Santa Ana, CA 92707-3924

**Vale, Craig 7191.** 315 Cypress Ave, Orange City, FL 32763-6049

**Rudin, Dan E 7192.** POB 3716, Redondo Beach, CA 90277-1702

**Marulli, Barbara 7193.** 39 South Main St, Essex, CT 06426

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**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

**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\*

**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@tznet.com. \*2044\*

**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\*

**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\*

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

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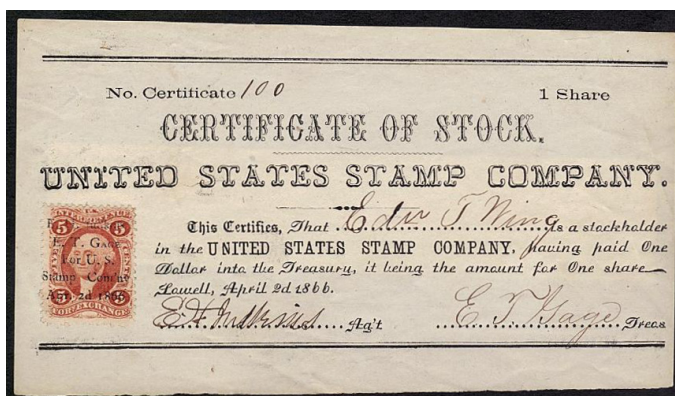


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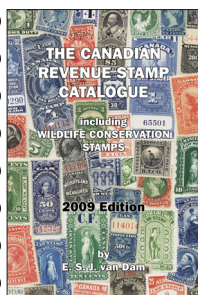
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