

The American Revenuer

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Crandal Elastic Broom Co. 1870 license stamp, illustration of the product, and June 1870 advertisement.

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◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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Volume 69, Number 2
Whole Number 602

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U.S. First Issue Stamps that Almost Were (and Almost Weren't!): Evolution of the Documentary and Proprietary Taxes of 1862

I. Original Version, March 1862

By Michael Mahler

The preceding issue of this journal described ten U.S. First Issue “Stamps That Never Were” listed in the Sever and Francis pioneer catalog of 1863: Bill of Sale of Vessel 25¢ and 50¢, Charter Party \$1, Conveyance \$50, Inland Exchange 1¢, 2¢ and 3¢, Insurance 10¢, Lottery Ticket 50¢ and Writ 50¢. Except for the last of these, which was simply a misidentification of the Original Process 50¢, these listings resulted from the mistaken assumption that new taxes or rates added by the Act of March 3, 1863, would result in corresponding new matching stamps. In fact there had never been any plans to issue such stamps, as the requirement for matching use had been rescinded by the Act of December 25, 1862.

In contrast, this and subsequent articles will describe numerous nonexistent stamps that came much closer to inclusion among the First Issues. All corresponded to rates proposed by the U.S. House and Senate committees hammering out the final form of the documentary and proprietary taxes eventually comprising Schedules B and C of the Act of July 1, 1862.¹ This Act began life as the mammoth omnibus internal revenue tax bill, *A Bill to provide Internal Revenue to support the Government and to pay Interest on the Public Debt* (H.R. No. 312, referred to in Congressional proceedings simply as “the tax bill”). Given the requirement for matching usage already incorporated into a preceding section of that bill,² the proposed rates would virtually all

have resulted in corresponding matching stamps. Those eliminated by subsequent amendments can accurately be described as “Stamps That Almost Were.”

Similarly, First Issues whose corresponding rates were not part of preliminary versions of Schedules B and C are “Stamps That Almost Weren’t.”

The evolution of the adopted taxes occurred in four stages:

1. The original version of the bill, issued by the House Committee on Ways and Means on March 3, 1862.

2. Debate and amendments in the House sitting as a Committee of the Whole, on April 2, 1862, as contained in *The Congressional Globe* for that date, pp. 1508–1514.

3. Debate and amendments in the Senate sitting as a Committee of the Whole, on May 26 and June 3, 1862, as contained in *The Congressional Globe* for those dates, pp. 2344–2348 and 2517–2519.

4. Brief reconciliation of the House and Senate versions on June 23, 1862, recorded in *The Congressional Globe*, p. 2875.

Original Version

This article will focus on the original versions of Schedules B and C. Reproduced below are the actual pages from the original bill, with each line numbered to facilitate discussion and possible amendment. I have interspersed listings of “Stamps That Almost Were,” in red, and “Stamps That Almost Weren’t,” in blue, as they are introduced.

SCHEDULE B.

STAMP DUTIES.

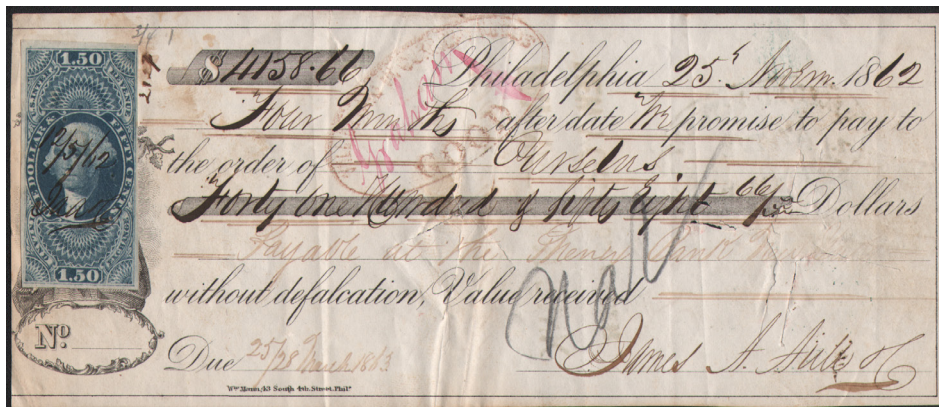
		Duty.
1	AGREEMENT OR CONTRACT, other than those specified in this schedule;	
2	any <i>appraisement</i> of value or damage, or for any other purpose; for	
3	every sheet or piece of paper upon which either of the same shall be	
4	written	\$0 05
5	BILL OF EXCHANGE, (inland.)—Promissory note, check, draft, or order	
6	for the payment of any sum of money drawn upon any bank, trust	
7	company, or any person or persons, companies or corporations, at	
8	sight or on demand	2

[With appropriate rewording, the above would become the Bank Check 2¢ tax.]

9	BILL OF EXCHANGE, (inland.)—Promissory note, draft, or order, for the	
10	payment in any other manner than at sight, or on demand, of any	
11	sum of money not exceeding five hundred dollars	5
12	Exceeding five hundred, and not exceeding two thousand five hundred	
13	dollars	10
14	Exceeding two thousand five hundred dollars	25

“Almost Were”: Inland Exchange 25¢

“Almost Weren’t”: Inland Exchange 15¢, 20¢, 30¢, 40¢, 60¢, \$1, \$1.50, \$2.50, \$3.50

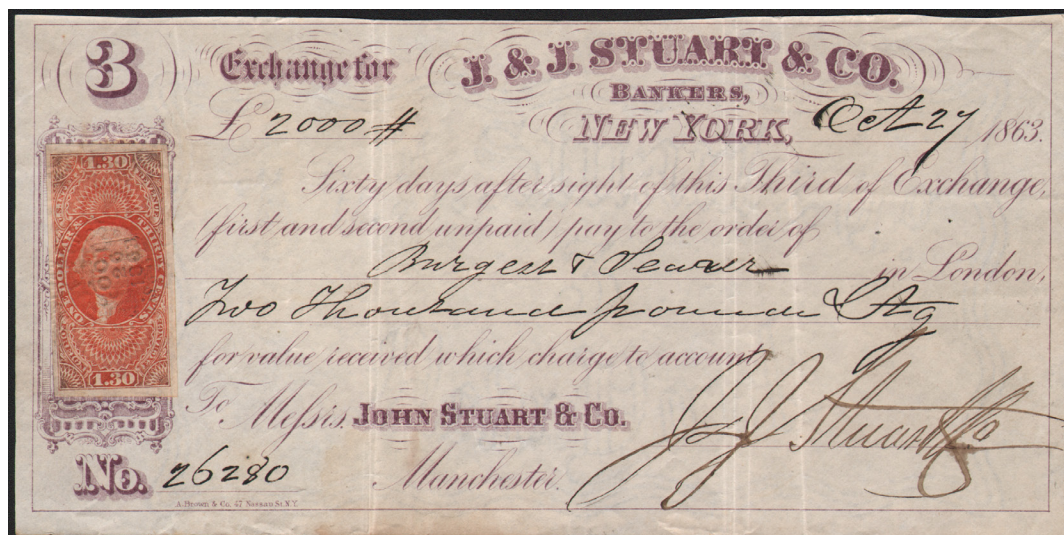


Promissory note made November 25, 1862, for \$4158.66, stamped with matching \$1.50 Inland Exchange imperforate. By the original version of the Inland Exchange schedule, this stamp would not have existed, and the note would have been stamped instead with a matching 25¢ Inland Exchange.

15	BILL OF EXCHANGE, (foreign,) or letter of credit drawn in, but payable	
16	out of, the United States, if drawn singly; or if drawn in a set of	
17	three or more, according to the custom of merchants and bankers,	
18	for every bill of each set; where the sum made payable shall not	
19	exceed five hundred dollars, or the equivalent thereof in any foreign	
20	currency in which such bills may be expressed, according to the	
21	standard of value fixed by the United States	5
22	Exceeding five hundred dollars, and not exceeding two thousand five	
23	hundred dollars	10
24	Exceeding two thousand five hundred dollars	25

“Almost Were”: Foreign Exchange 25¢

“Almost Weren’t”: Foreign Exchange 3¢, 20¢, 30¢, 50¢, 70¢, \$1, \$1.30, \$1.60, \$1.90



Third of Exchange made October 1863 for £2,000 (approximately \$9,680), stamped with matching \$1.30 Inland Exchange imperforate. Ex-Cunliffe. By the original version of the Foreign Exchange schedule, this stamp would not have existed, and the bill would have been taxed instead at 25¢.

25	BILL OF LADING or receipt, (other than charter party,) for any goods,	
26	merchandise, or effects, to be exported from a port or place in the	
27	United States to any foreign port or place.....	10
28	BILL OF LADING or receipt for any goods, merchandise, or effects, to be	
29	carried from one port or place in the United States to any other	
30	port or place in the United States, either by land or water, except	
31	when carried by any express company or carrier.....	5

"Almost Were": Bill of Lading 5¢

32	EXPRESS.—Any bale, bundle, box, or package of any description, carried	
33	by any express company, or carrier, or person, acting as such, if the	
34	freight or charge upon the same shall not exceed fifty cents.....	3
35	If exceeding fifty cents, and not exceeding one dollar.....	5
36	Exceeding one dollar.....	10

"Almost Were": Express 3¢, 10¢

"Almost Weren't": Express 1¢, 2¢

Adams Express Co.
receipt made March
1863 at Memphis,
Tennessee, in the
occupied Confederacy,
charge \$12, stamped
with matching Express
1¢ and two 2¢ blue
imperfectorates. By the
original version of the
Express schedule, these
stamps would not have
existed, and the receipt
would have been taxed
instead at 10¢.



37	BOND.—For indemnifying any person who shall have become bound or	
38	engaged as surety for the payment of any sum of money, or for the	
39	due execution or performance of the duties of any office, and to ac-	
40	count for money received by virtue thereof.....	50
41	BOND of any description not otherwise charged in this schedule.....	25

104

42	CERTIFICATE of stock in any incorporated company.....	\$0 25
43	CERTIFICATE of profits, or any certificate or memorandum showing an	
44	interest in the property or accumulations of any incorporated company	25

[Note the absence of the 10¢ rate.]

45	CERTIFICATE.—Any certificate of damage, or otherwise, and all other cer-	
46	tificates or documents issued by any port warden, marine surveyor,	
47	or other person acting as such.....	25

48	CERTIFICATE of deposit of any sum of money in any bank or trust com-	
49	pany, or with any banker or person acting as such—	
50	If for a sum not exceeding one hundred dollars	2
51	For a sum exceeding one hundred dollars	5
52	CERTIFICATE of any other description than those specified	10
53	CHARTER PARTY.—Contract or agreement for the charter of any ship or	
54	vessel, or steamer, or any letter, memorandum, or other writing be-	
55	tween the captain, master, or owner, or person acting as agent of	
56	any ship or vessel, or steamer, and any other person or persons for	
57	or relating to the freight or conveyance of any goods or merchan-	
58	dise on board of such ship or vessel, or steamer, if the registered	
59	tonnage of such ship or vessel, or steamer, does not exceed three	
60	hundred tons	3 00
61	Exceeding three hundred tons, and not exceeding six hundred tons	5 00
62	Exceeding six hundred tons	10 00
63	CONTRACT.—Broker's note, or memorandum of sale of any goods or mer-	
64	chandise, stocks, bonds, exchange, notes of hand, real estate, or	
65	property of any kind or description issued by brokers or persons	
66	acting as such	10
67	CONVEYANCE.—Deed, instrument or writing, whereby any lands, tene-	
68	ments, or other things sold shall be granted, leased, assigned, trans-	
69	ferred, or otherwise conveyed to, or vested in, the purchaser or pur-	
70	chasers, or any other person or persons by his, her, or their direc-	
71	tion	1 00

“Almost Weren’t”: Conveyance 50¢, \$2, \$5, \$10, \$20

72	DESPATCH, TELEGRAPHIC.—Any despatch or message sent by telegraph:	
73	<i>Provided</i> , That all messages and despatches sent or forwarded, on	
74	the business or for the use of telegraph companies or railroad com-	
75	panies, such as may be sent and received free of charge, and such	
76	as may be for the use of any fire or police department of any city or	
77	town, shall be exempt from duty	3

No. _____ **AMERICAN TELEGRAPH COMPANY.**

Time _____

TERMS AND CONDITIONS ON WHICH THIS AND ALL MESSAGES ARE RECEIVED BY THIS COMPANY FOR TRANSMISSION.

In order to guard against errors or delays in the transmission or delivery of messages, every message of importance ought to be REPEATED by being sent back from the station at which it is to be received to the station from which it is originally sent. Half the usual price for transmission will be charged for repeating the message, and while this Company will, as heretofore, use every precaution to ensure correctness, it will not be responsible for errors or delays in the transmission or delivery of repeated messages beyond FIFTY dollars, unless a special agreement for insurance be made and paid for at the time of sending the message, and the amount of risk specified on this agreement; nor is the Company to be responsible for any error or delay in the transmission, or delivery or non-delivery of any unexpected message, BEYOND FIVE DOLLARS, unless in like manner specially insured and amount of risk paid for at the time. No liability is assumed for any error or neglect by any other Company over whose lines this message may be sent to reach its destination. No liability for any errors in cipher messages.

CAMBRIDGE LIVINGSTON, Sec'y. 145 BROADWAY, N. Y. E. S. SANFORD, Pres't.

June 15 1863

Send the following Message—subject to the above Conditions:

To *6 Hayes* *Will send them tomorrow*

GIVE ADDRESS IN FULL. *Amosby & Horne*

4600 165.

Words _____ Operator's check, _____

Please write your Address under the Signature.

“Almost Weren’t”:
Telegraph 1¢

American Telegraph Co. dispatch originating June 1863, stamped with matching 1¢ Telegraph. By the original version of the Telegraph schedule, this stamp would not have existed, and the tax would have been 3¢.

78	ENTRY of any goods, wares, or merchandise at any custom-house, either	
79	for consumption or warehousing.....	1 00
80	ENTRY for the withdrawal of any goods or merchandise from bonded ware-	
81	house.....	50

“Almost Weren’t”: Entry of Goods 25¢

Manifest and Entry, Made this 8th day of May 1863
of Merchandise imported by Thomas Hall from
Canada, in New York Plumet

DESCRIPTION.	VALUE.	Rate.	Duty.
255 Pounds Old Lead	\$10 00	1ct per Pound	2.55

Entry of goods form made May 1863 at the Oswegatchie, New York, port of entry, value \$10, stamped with matching 25¢ Entry of Goods part perforate. By the original version of the Entry of Goods schedule, this stamp would not have existed, and the form would have been taxed instead at \$1.

DISTRICT OF OSWEGATCHIE, N. Y.
I, Thomas Hall a resident of Ogdensburg
do solemnly swear that, according to my best knowledge and belief, the preceding Manifest and Entry contains a full, just and true account of the kinds, quantities and values of all the Merchandise brought or imported by me, from Canada; that all articles which by the laws of the United States should be reported or entered by me for the payment of duties are therein mentioned; and that nothing has been suppressed or concealed whereby to avoid the just payment of duties imposed by said laws.—So help me God.
Sworn before me, this 8 day of May 18 63
A. Chismore Inspr. Thos Hall Commisioner

82	INSURANCE, (LIFE.)—Policy of insurance, or other instrument by whatever	
83	name the same shall be called, whereby any insurance shall be made	
84	upon any life or lives—	
85	Where the sum insured shall not exceed the sum of twenty-five hundred	
86	dollars.....	50
87	Exceeding the sum of twenty-five hundred dollars, and not exceeding ten	
88	thousand dollars.....	1 00

	105	
		Duty.
89	Exceeding the sum of ten thousand dollars.....	\$2 50

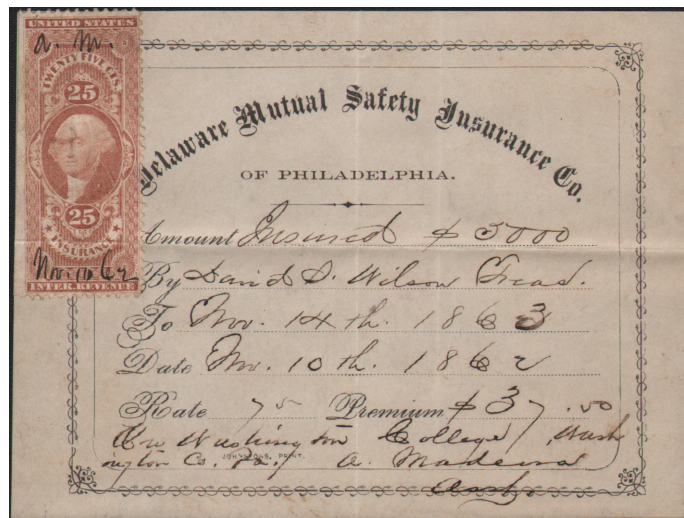
“Almost Were”: Life Insurance \$2.50

“Almost Weren’t”: Life Insurance 25¢

90	INSURANCE, (MARINE AND INLAND.) Policy of insurance, or other instru-	
91	ment, by whatever name the same shall be called, whereby any	
92	insurance shall be made upon any ship or vessel, or upon any goods,	
93	merchandise, specie, or other property on board of any ship or vessel,	
94	or upon the freight of any ship or vessel, or upon any other interest	
95	in or relating to any ship or vessel which may lawfully be insured;	
96	or upon any goods, merchandise, specie, or other property trans-	
97	ported by any conveyance whatsoever from any port or place to any	
98	other port or place—	
99	Where the amount insured shall not exceed the sum of twenty-five hundred	
100	dollars	50
101	Exceeding the sum of twenty-five hundred dollars, and not exceeding ten	
102	thousand dollars	1 00
103	Exceeding the sum of ten thousand dollars	2 50
104	INSURANCE, (FIRE.) Policy of insurance or other instrument, by what-	
105	ever name the same shall be called, whereby any insurance shall be	
106	made of or upon any building, goods, wares, merchandise, or other	
107	property from loss or damage by fire, or arising therefrom, by any	
108	insurance company, or its agent or other person—	
109	Where the amount insured shall not exceed the sum of twenty-five hun-	
110	dred dollars	50
111	Exceeding the sum of twenty-five hundred dollars, and not exceeding ten	
112	thousand dollars	1 00
113	Exceeding the sum of ten thousand dollars	2 50

“Almost Were”: Insurance 50¢, \$1, \$2.50

“Almost Weren’t”: Insurance 25¢



Delaware Mutual Insurance Co. renewal of \$5,000 policy made November 10, 1862, stamped with matching 25¢ Insurance. By the original version of the Insurance schedule, this stamp would not have existed, and the document have required \$1 in matching Insurance stamps.

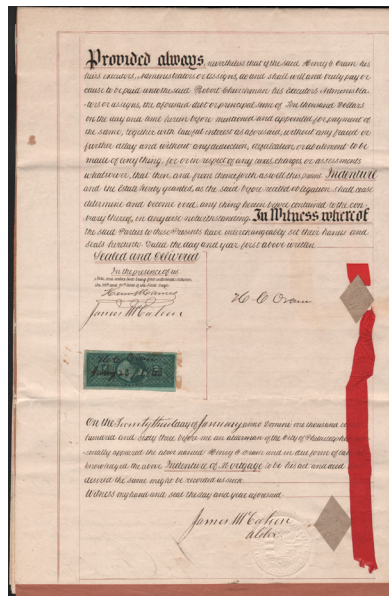
114	LEASE, agreement, memorandum, or contract for the hire, use, or rent of	
115	any land, tenement, or portion thereof—	
116	If for a period of time not exceeding three years	50
117	If for a period exceeding three years	1 00
118	MANIFEST of part of the cargo of any vessel, (clearance)	25

“Almost Were”: Manifest 25¢

124	MORTGAGE of lands, estate, or property, real or personal, heritable or	
125	movable whatsoever, where the same shall be made as a security	
126	for the payment of any definite and certain sum of money lent at	
127	the time or previously due and owing or forborne to be paid, being	
128	payable; also any conveyance of any lands, estate, or property what-	
129	soever, in trust to be sold or otherwise converted into money, which	
130	shall be intended only as security, and shall be redeemable before	
131	the sale or other disposal thereof, either by express stipulation or	
132	otherwise; or any personal bond given as security for the payment	
133	of any definite or certain sum of money	1 00

“Almost Weren’t”: Mortgage 50¢, \$2, \$5, \$10, \$15, \$25

January 1863 personal
bond for payment of
\$10,000,
stamped with matching
\$10 Mortgage
imperforate. By the
original version of the
Mortgage schedule, this
stamp would not have
existed, and the bond
would have been taxed
instead at \$1.



134	NOTARIAL ACT , any whatsoever, not otherwise charged in this schedule ..	25
-----	---	----

[With appropriate rewording, the above would become the Protest 25¢ tax.]

106

135	PASSAGE TICKET , by any vessel from a port in the United States to a	
136	foreign port, if less than thirty dollars	\$0 50
137	Exceeding thirty dollars	1 00
138	POWER OF ATTORNEY for the sale or transfer of any stock, bonds, or	
139	scrip, or for the collection of any dividends or interest thereon	25
140	POWER OF ATTORNEY OR PROXY for voting at any election for officers of	
141	any incorporated company or society	10
142	POWER OF ATTORNEY to receive or collect rent	25
143	POWER OF ATTORNEY to sell and convey real estate, or to rent or lease	
144	the same, or to perform any and all other acts not hereinbefore	
145	specified	1 00
146	PROBATE OF WILL , or letters of administration: Where the estate and	
147	effects for or in respect of which such probate or letters of admin-	
148	istration applied for shall be sworn or declared not to exceed the	
149	value of two thousand five hundred dollars	50

150	To exceed two thousand five hundred dollars and not exceeding five thou-	
151	sand dollars	1 00
152	To exceed five thousand dollars and not exceeding twenty thousand	
153	dollars	2 00
154	To exceed twenty thousand dollars and not exceeding fifty thousand	
155	dollars	5 00
156	To exceed fifty thousand dollars and not exceeding one hundred thousand	
157	dollars	10 00
158	Exceeding one hundred thousand dollars	20 00

[This blanket rate for amounts over \$100,000 was later subdivided.]

159	WAREHOUSE RECEIPT, or memorandum of any goods, merchandise, or	
160	property of any kind held on storage in any public or private ware-	
161	house or yard	25
162	LEGAL DOCUMENTS.	
163	Appeal from the decree of any court to a higher or appellate court	50
164	Writ, summons, subpoena, or other original process commenced in any	
165	court of law or equity	50

166 SCHEDULE C.

167	MEDICINES, for and upon every packet, box, bottle, pot, phial, or other	
168	enclosure, containing any drugs, herbs, pills, powders, tinctures, po-	
169	tions, cordials, bitters, anodynes, tonics, plasters, liniments, salves,	
170	ointments, drops, waters, essences, spirits, oils, or other preparation	
171	or composition whatsoever, used or applied, or to be used or ap-	
172	plied, externally or internally, as medicines or medicaments, for the	
173	prevention, cure, or relief of any disorder or complaint incident to	
174	or in anywise affecting the human or animal body; which shall be	
175	uttered or sold in the United States, where such packet, box, bottle,	
176	pot, phial, or other enclosure, with its contents, shall not exceed, at	
177	the retail price or value, the sum of twenty-five cents	3
178	Where such packet, box, bottle, pot, phial, or other enclosure, with its con-	
179	tents, shall exceed the retail price or value of twenty-five cents, and	
180	not exceed the retail price or value of fifty cents	5

107

181	Where such packet, box, bottle, pot, phial, or other enclosure, with its con-	
182	tents, shall exceed the retail price or value of fifty cents, and shall	
183	not exceed the retail price or value of one dollar	\$0 10
184	Where such packet, box, bottle, pot, phial, or other enclosure, with its con-	
185	tents, shall exceed the retail price or value of one dollar, for each	
186	and every fifty cents, or fractional part thereof, over and above one	
187	dollar, as before mentioned, an additional	5

"Almost Weren't": Proprietary 1¢, 2¢, 4¢

"Almost Weren't": Playing Cards 1¢, 2¢, 3¢, 4¢, 5¢

[Neither Perfumery and Cosmetics, nor Playing Cards, were taxed by the original version of Schedule C.]



Needles' Hemlock Plasters wrapper stamped with 2¢ Proprietary blue. By the original version of the Proprietary Medicines schedule, this stamp would not have existed, and the package would have been taxed instead at 5¢.



Samuel Hart & Co. playing cards wrapper stamped with matching 3¢ Playing Cards with 'S H & Co.' January 1863 printed cancel. Ex-Joyce. The original version of Schedule C did not tax playing cards. If it had not been amended this stamp would never have existed.

188 SCHEDULE OF DRUGS, HERBS, PILLS, POWDERS, TINCTURES, POTIONS, CORDIALS,
 189 BITTERS, ANODYNES, TONICS, PLASTERS, LINIMENTS, SALVES, OINTMENTS, DROPS,
 190 WATERS, ESSENCES, SPIRITS, OILS, PREPARATIONS, AND COMPOSITIONS.

191 Aromatic snuff.	215 Hostetter's bitters.
192 Balm of a thousand flowers.	216 Hyperion fluid.
193 Balm of life.	217 Hair dye.
194 Balsam of wild cherry and Iceland	218 Magic liniment.
195 moss.	219 Old Dr. Jacob Townsend's sarsa-
196 Balsam of liverwort.	220 parilla.
197 Badger's cod liver oil.	221 Oxygenated bitters.
198 Brandreth's pills.	222 Pain killer.
199 British oil.	223 Pulmonary balsam.
200 Bull's sarsaparilla.	224 Pulmonic sirup.
201 Burnett's cocoaine.	225 Pectoral balsam.
202 Cathartic pills.	226 Pulmonic wafers.
203 Catarrh snuff.	227 Railroad pills.
204 Cough sirup.	228 Ready relief.
205 Croup remedy.	229 Richardson's bitters.
206 Croup sirup.	230 Russia salve.
207 Dentifrice.	231 Scheidam schnapps.
208 Epileptic pills.	232 Sherry wine bitters.
209 Essence of life.	233 Sugar-coated pills.
210 Eye water.	234 Tonic mixture.
211 Family pills.	235 Tooth powder.
212 Female pills.	236 Vegetable pulmonary balsam.
213 Glycerine lotion.	237 Vermifuge.
214 Hair restorative.	238 Worm lozenges.

[This specific list of compounds was excised in the first round of amendments.]

239 Or, by whatsoever other name the same heretofore have been, now are, or
 240 shall hereafter be called, known, or distinguished; and also all pills, powders,
 241 lozenges, tinctures, potions, cordials, bitters, tonics, alteratives, anodynes, pomades,
 242 liniments, embrocations, electuaries, plasters, unguents, salves, ointments, drops
 243 panaceas, lotions, oils, spirits, medicated herbs and waters, chemical and officinal
 244 preparations whatsoever, of other or the same or the like properties, qualities,
 245 virtues, efficacies, and pretensions with the articles before mentioned, named, enume-
 246 rated, or specified in this schedule, or any of them, made, prepared, uttered, vended,
 247 or exposed to sale by any person or persons whatsoever, wherein the person making
 248 or preparing the same has, or claims to have, any occult secret or art for the making
 249 or preparing the same, or has, or claims to have, any exclusive right or title to the
 250 making or preparing the same, or which have at any time heretofore been, now are


108

251 or shall hereafter be prepared, uttered, vended, or exposed to sale under the author-
 252 ity of any letters patent, or which have at any time heretofore been, now are, or
 253 shall hereafter be, by any public notice or advertisement, or by any written or
 254 printed papers, or handbills, or by any labels or words written, printed, or affixed
 255 to, or delivered with any such packet, box, bottle, or phial, or other enclosure, afore-
 256 said, held out or recommended to the public by the makers, venders, or proprietors
 257 thereof, as nostrums or proprietary medicines, or as specifics, or as beneficial to the
 258 prevention, cure, or relief of any distemper, malady, ailment, disorder, or complaint
 259 incident to or in anywise affecting the human or animal body.

Thomas Groom & Co., Stationers of Boston, Importers of De La Rue Playing Cards

By Michael J. Morrissey

THOMAS GROOM & CO.
IMPORTERS OF
English and French Stationery,



**STATIONERS' HALL, No. 82, STATE STREET,
BOSTON.**

T. GROOM & CO. are constantly receiving large supplies of English and French Stationery, direct from some of the best houses and manufacturers in London and Paris, comprising every variety of articles adapted for the use of the Counting House, Bank, Insurance Office, &c., among which may be mentioned,

PAPERS.

WRITING PAPERS, of all sizes, for Blank Books; DRAWING PAPERS, in sheets and rolls; NOTE PAPERS, in great variety; colored and white TISSUE PAPER, together with the largest assortment of FANCY PAPER to be found in New England.

T. G. & Co. have been appointed sole Agents for the New England States for the sale of the manufactures of

THOMAS DE LA RUE & CO., LONDON,

and they are now receiving from them a full assortment of Writing and Fancy Papers, Envelopes, Portfolios, Tourists' Cases, Pocket Books, Playing Cards, Sealing Wax, &c. &c., to which they invite the attention of the trade.

Figure 1. 1851 Thomas Groom & Co. ad touting sale of Thomas De La Rue imported playing cards

The stationery firm of Thomas Groom & Co. was founded by Thomas Groom at 82 State Street in Boston in 1836. It was a tremendously successful business engaged in the wholesale and retail sale of imported and domestic paper products and office supplies. They were also successful book publishers and security paper printers. Many of their checks, receipts, bills of exchange and legal documents can easily be found even today in philatelic and non-philatelic collections of all sorts. They also sold domestic playing cards and imported and sold playing cards produced by the well-known London firm of Thomas De La Rue & Co. However, De La Rue is perhaps more famous as the printer of Great Britain and British Colonial postage stamps for many years.

A full page advertisement that appeared in one of their publications in 1851 is illustrated in **Figure 1**. Near the bottom is the claim that they carried a full line of De La Rue products, including playing cards. A nice example of an undated De La Rue ace of spades is shown in **Figure 2**. Effective October



Figure 2. De La Rue ace of spades

1, 1862, playing cards were subject to stamp tax, as follows:

1862 Proprietary Playing Card Tax Rates

Price per Pack	Tax
up to 18¢	1¢
19¢ to 25¢	2¢
26¢ to 30¢	3¢
31¢ to 36¢	4¢
37¢ and up	5¢

This tax applied to all playing cards, not just those domestically produced. Whenever a taxable product was imported from overseas, it was the duty of the party who opened the original import container to stamp the cards at the appropriate rate prior to sale. The exporter, a foreign concern, of course had no obligation whatsoever to stamp the decks appropriately for sale in the United States. Groom & Co. was undoubtedly the importer of the cards and pursuant to law responsible for stamping the decks prior to sale. This being the case, are there stamps known that indicate such use by Groom & Co.? Pictured in **Figure 3** is a First Issue 5¢ Playing Cards stamp (Scott No. R28c) that seems to answer that question in the affirmative. It is cancelled with a small circular negative or cameo handstamp device that reads: "T. GROOM & CO." at top



Figure 3. “T. GROOM & CO. BOSTON” cancel with central design suggestive of Mexican eagle shown at right

and “BOSTON.” at bottom. In the center is what appears to be an eagle with wings flared out, similar to the Mexican eagle. The author is aware of at least one other identical cancel. It is on a 4¢ First Issue Playing Cards stamp (Scott R21c) and reposes in the collection of an Indiana philatelist.

When were these two stamps used? The window of use was probably rather narrow since the author is aware of only the two aforementioned examples. A key piece of evidence is that the 1862 playing card tax rates changed on August 1, 1864, as follows:

1864 Proprietary Playing Card Tax Rates

Price per Pack	Tax
up to 18¢	2¢
19¢ to 25¢	4¢
26¢ to 50¢	10¢
51¢ to \$1.00	15¢
each additional 50¢ or fraction	5¢

and only the 1862 tax schedule accommodated both 4¢ and 5¢ rates. Assuming the stamps were used singly as most were, we can begin to focus on that early tax era. What evidence do we have that Groom & Co. continued to import and market the De La Rue cards? See their advertisement illustrated here in **Figure 4**, from the October 19, 1863, *Boston Daily Advertiser* newspaper, mentioning their carrying De La Rue’s Gold and Floral Moguls and Highlanders card decks. Similar ads appeared regularly in the Boston papers circa 1862–1864.

The 4¢ Playing Cards was first delivered to the Internal Revenue Bureau on April 11, 1863, and the 5¢ Playing Cards on April 1, 1863. The cancels under discussion must have been applied by Groom after that date. Additionally, the Playing Cards titles were used only a short time. On July 19, 1864, Deputy Commissioner of Internal Revenue E. A. Rollins wrote to Butler & Carpenter, the contract stamp printers, as follows:

Playing Cards and Proprietary stamps are now regarded as identical, and are to be used indiscriminately. When your present stock of Playing Card stamps is exhausted, it is deemed best to dispense with that kind of stamps, and have but one kind of Proprietary stamps for use on all articles named in Schedule C.

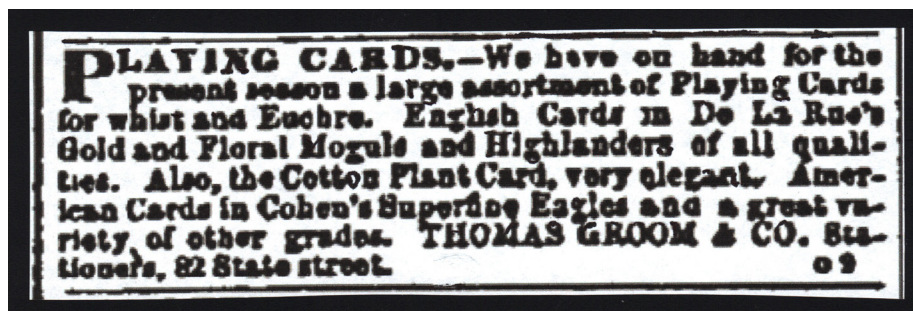
While there may have been a small number of unissued Playing Cards stamps in the printer’s vault, in all probability they had all been issued and were in the hands of the users. The 1864 Playing Card tax schedule included a 4¢ rate, but not a 5¢ rate. While the 5¢ could have been used in pairs to pay the new 1864 10¢ rate, in all likelihood the 5¢ represented payment of the 1862 rate. Moreover a single 5¢ stamp under the 1864 rates would pay the tax on a deck costing from 19¢ to 25¢, far too cheap for high-quality imported De La Rue cards. All of this points to these stamps having been used by Groom & Co. no earlier than mid-May 1863 and no later than July 1864, a period of only about 14 months during which the short-lived Playing Cards titles were still available!

(Those wishing to communicate with the author about this or other revenue stamp cancel matters may contact him by email at <mmorrissey@columbus.rr.com>.)

References:

- Boston Daily Advertiser* newspaper, Monday, October 19, 1863, Vol. 102, Issue No. 15342, p. 2.
 Mahler, Michael. 1988. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz & Sons, p. 16.
 Sumner, Capt. Thomas H. 1851. *A New and Accurate Method of Finding a Ship’s Position at Sea*. 3rd Edition. Boston: T. Groom & Co., p. 91.
 Toppan, George L., Hiram E. Deats, and Alexander Holland. 1899. *An Historical Reference List of the Revenue Stamps of the United States*. Lawrence, MA: Quarterman Publications reprint, p. 18.
Walden’s Stationer and Printer (periodical), April 10, 1912, Vol. XXXV, No. 6, p.181.

Figure 4. October 1863 Thomas Groom & Co. newspaper ad publicizing sale of De La Rue imported cards



Drummond's Catalog of Philatelic Miscellany, Part One

The Editor Notes:

James Drummond's special talent is transformation of philatelic terra incognita into orderly, well-plowed fields. *Official Seals of the World* (2007) listed and priced the seals, labels, and tapes used to repair damaged mail from over 150 countries, in a mind-boggling 646 pages. While the scope of these listings surprised even veteran collectors, it was not entirely unexpected, given the author's longtime prominence in this field and his publication of *The Official Seal Newsletter*.

In contrast, *College and School Stamps* (2007), subtitled *A catalog and study of the primarily*

nineteenth century practice stamps used by colleges and schools all over the world, had a magical feel. Most readers will have encountered one or a few of the stamps used to instruct budding clerks in proper use of U.S. documentary revenues during the Civil War and Spanish-American War tax eras, but the existence of enough of this material to fill 236 pages came as a shock. Had the author conjured it into existence? To be precise, the listings include additional types. The postal counterparts of the aforementioned revenues round out the author's Type I. Type II are fakes concocted for the philatelic market, and Types III and IV paid fees for carrying a letter from a school to a nearby post office (e.g. the Westtown School Scott-listed locals), or for messages carried within a school or to a local business. The vaunted *Chronicle of the U.S. Classic Postal Issues* gave rave reviews ["A New Learning Curve ... a fascinating learning experience." and "The scope of Drummond's work is astonishing." (August 2007, February 2008)].

Bank and School Savings Stamps (2010) was similarly impressive; who knew, or even suspected, that a compendium of these issues would comprise 188 pages? *Verified Reception Stamps* (2011) was yet another tour de force, this time 635 pages!

Now *Drummond's Catalog of Philatelic Miscellany, Part One* has appeared, a 446-page priced catalog, nearly half devoted to license, royalty, and patent notice stamps. These are infrequently discussed in the philatelic media, and many are rarely seen. The most recent catalog of these interesting revenue stamps was Henry Holcombe's *Check List of License and Royalty Stamps Used in the United States, 1860-1885*, a 32 page booklet released in 1935, without values and with just a handful of black and white illustrations. The new catalog includes most of Holcombe's entries (and many more), but with enlarged color images and modern retail values. Excerpted on the following pages are the introduction to this section of the catalog, along with a portion of the listings.

Part One also includes areas as diverse as coal company stamps, document coupons, hotel stamps, hydrometer labels, interplanetary postage stamps, letter return labels, and many more. It is printed in color and three-hole punched, designed to be inserted into a standard three ring binder, to allow for future additions, notes, corrections, and so on. *Drummond's Catalog of Philatelic Miscellany, Part One* is priced at \$75 and it is available now from Eric Jackson.

Drummond's Catalog of Philatelic Miscellany Part One of Three



James N. Drummond

License, Royalty, and Patent Notice Stamps

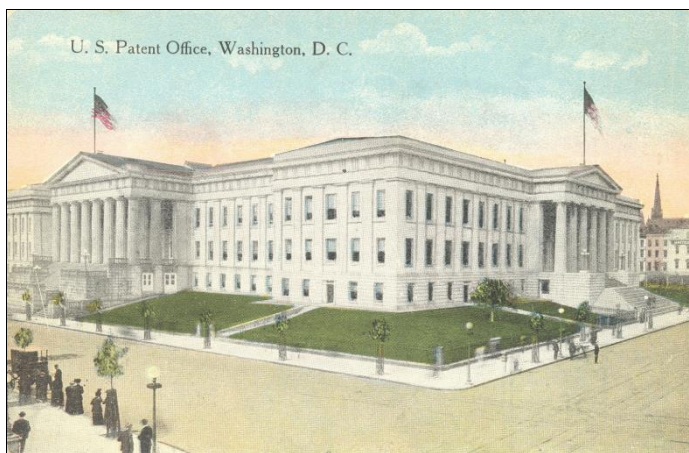
All of the stamp images in this section have been enlarged to 150%, except for those noted otherwise.

Introduction

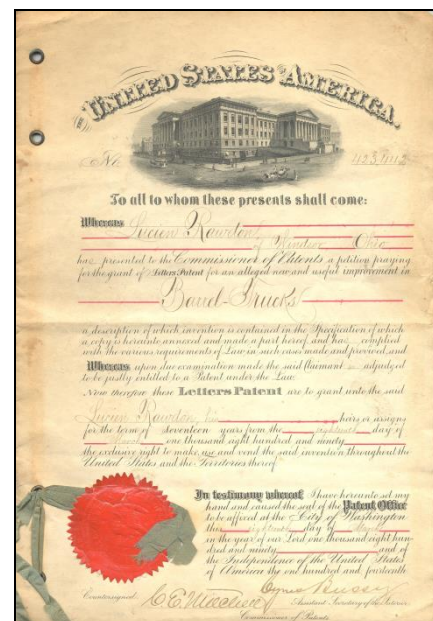


Imagine for a moment that you are a middle-aged man in 1870s rural America. During an otherwise ordinary warm summer evening you happen to take a long look at your well-used broom, which is leaning against your kitchen wall. It suddenly dawns on you, that if you were to replace the stiff twine that holds all of the broom's bristles together with something far more flexible, like a large rubber band perhaps, then the bristles would bend and flex as you swept. This would make the broom far easier to use, and it would probably reach into areas that were otherwise inaccessible.

You sketch out a rough drawing of how you would construct your new broom, and you consider the possibility that you might be able to make some money off of your idea. The next step is to visit a patent attorney. He helps you complete the patent application, sends off your application to the U. S. Patent and Trademark Office, and, after a few months wait, you are awarded with your very own serially numbered patent. You are now protected from any kind of copying or other infringement of your idea, for at least 14 years.



The U.S. Patent Office in Washington, D. C., circa 1920.



An actual, original patent, in this case issued March 18, 1890, to Lucien Rawdon for a “Barrel Truck.”

So what do you do with your new patent? One possibility is to have someone manufacture and sell your product for you, or even to have numerous manufacturers make and sell it. But how do you keep track of how many were made and by whom? The easiest way, at the time, was to have the manufacturers use a license or royalty stamp. Either each stamp would have a unique serial number, assigned to a particular manufacturer, or the stamps would be sequentially numbered. The manufacturers paid you for each stamp that was used.

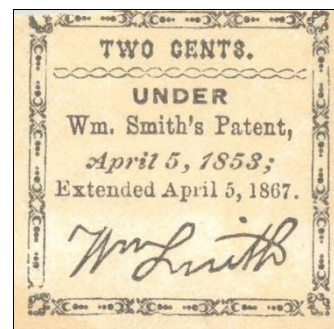
These stamps were generally designed and manufactured locally, by independent engravers and printers, and as a result the stamps are known in a very wide range of sizes, colors, papers, designs, perforations, and so on. This includes overall quality of execution: some stamps are simply elegant in their designs, while others are, well, beyond crude.



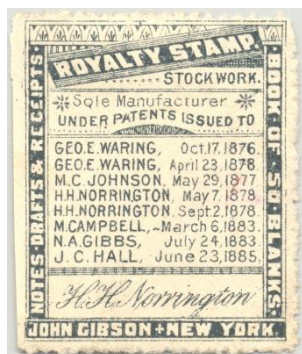
Nicely done.



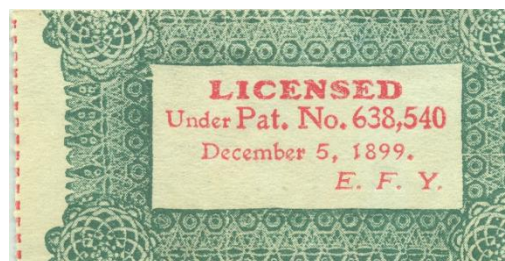
Crude.



Some of these stamps are simply confusing, like the two shown below. One has way too many names and dates, while the other has very little information at all.



Who?



Who?

To be included in the following listings, a license or royalty stamp must contain “license stamp” or “license,” or “royalty stamp” or “royalty.” If there is only “patent” on the stamp, with or without a patent number or date, then the stamp must have a value. Stamps with only “patent” and without a value or denomination are listed in the Patent Notice section.¹

License and royalty stamps were attached to the products directly. In many cases, they were acting like tiny salesmen, touting their products’ benefits in case a potential buyer read the stamp prior to the purchase. Some early collectors soaked the stamps off the products by submerging them in tubs of water, while others simply peeled the stamps off. As a result, the majority of license and royalty stamps that exist today have some faults, and are valued here as such. Those stamps that are clearly unused, for example lacking a handwritten serial number, are remainders: stamps that were put aside and then discovered years later by a lucky collector. Stamps in fresh, fault-free condition, and that are well centered command a premium over the values shown.

¹ Patents were issued only on Tuesdays.

The previous best listing of these interesting stamps was done by Henry Holcombe.² His work was fairly comprehensive; however a very few of the stamps that he listed were not really license or royalty stamps. These items have been excluded from the present listing.



Some stamps are encountered frequently, as they were used in great quantities. The McKay Sewing Machine Company stamp for example is so common that its value is today only a few dollars.

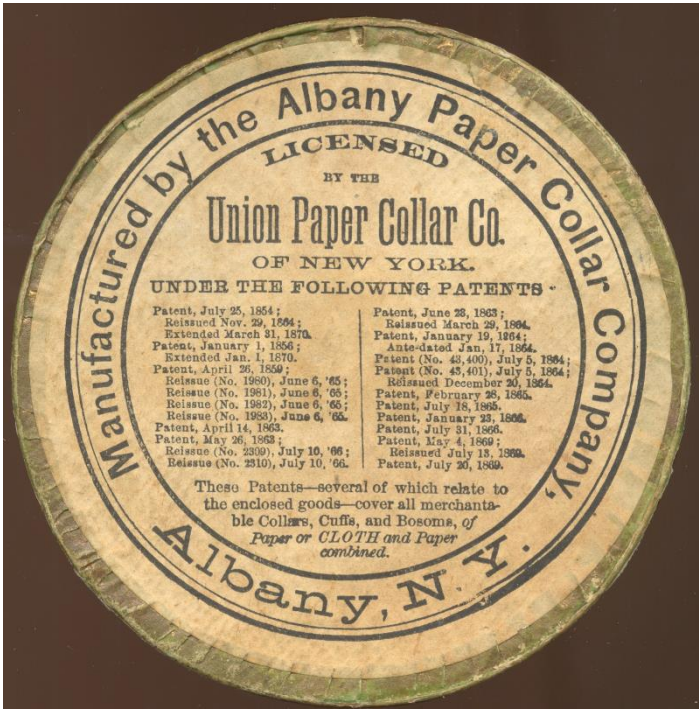
Other stamps though exist in tiny quantities. Some stamps may even be unique! The Cyrus Libby stamp shown to the left for example is quite rare.



As you shall see, the following stamps are for a wide variety of different products. But most have to do with collars and shoes. Lots and lots of shoes.

The Albany Paper Collar Company

The images in this section have not been enlarged.



1854		Design size is 85 mm. in diameter.	Die cut
LRAPCC1	Nv, Black		50
			On collar box 100
	Not listed in Holcombe.		

The Albany Paper Collar Company was located in Albany, New York. They made paper collars which were licensed from the Union Paper Collar Company, under a large number of different patents. The paper size of their label is about 92 mm. in diameter, and it was placed on the bottom of their collar boxes.

² Check List License and Royalty Stamps Used in the United States, 1860-1885, Henry W. Holcombe, 1935, 32 pages.

American Wire Quilted Sole Association



LRAWQ1.1



LRAWQ1.2

1872

Design size is 16 X 20.5 mm.

Roul. 5½

LRAWQ1.1

2(¢) Blue, with a serif black serial number

50

LRAWQ1.2

4(¢) Red, with a serif black serial number

50

Holcombe 175 and 176.



LRAWQ2.1



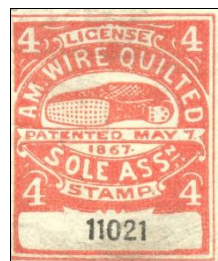
LRAWQ2.2



LRAWQ2.3



LRAWQ2.4



LRAWQ2.5



LRAWQ2.7

1872

Design size is 19.5 X 23.5 mm.

Imperf.

LRAWQ2.1

1¼(¢) Green, with a sans serif black serial number

50

LRAWQ2.2

2(¢) Dark blue, without curved dashes over the two bottom "2"s, and with a sans serif black serial number

50

LRAWQ2.3

2(¢) Milky blue, with curved dashes over the two bottom "2"s, and with a sans serif black serial number

50

LRAWQ2.4

4(¢) Bright red, without curved dashes over the two bottom "4"s, and with a sans serif black serial number

50

LRAWQ2.5

4(¢) Red, with curved dashes over the two bottom "4"s, and with a sans serif black serial number

50

LRAWQ2.6

4(¢) Dull red, with cross hatching in the frame instead of a solid color, and with a sans serif black serial number

—

LRAWQ2.7

4(¢) Dull red, with curved dashes over the two bottom "4"s, and with the sole of the shoe touching the "Patented May 7" box frame, and with a sans serif black serial number

75

Holcombe 177, 178, 179, 180, 181, 182, and 183.

The American Wire Quilted Sole Association was almost certainly the company that followed the Sheffield and Coburn concern. Both series of stamps reference the same product and the same patent date of May 7, 1867. Additionally, both series of stamps have nearly identical designs.

It is very unlikely that a completely different individual also patented a quilted sole invention on the same date as those shown above.



Curved dashes detail:



Numbers without curved dashes.



Numbers with curved dashes.

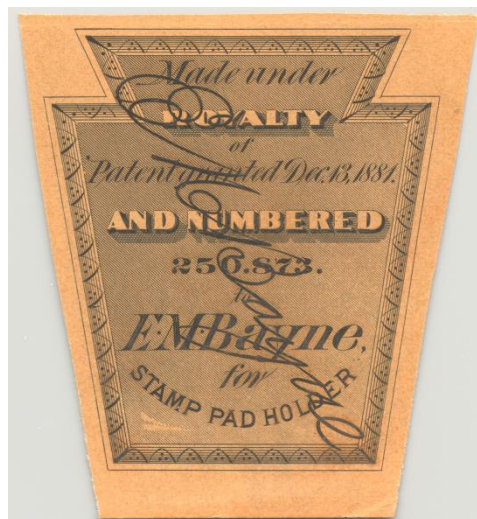


This block of four shows how close the stamps were to each other, and also that each stamp on each sheet contained the same serial number.



On this copy, some extra ink caused the "N" in "Assn." to become covered, as well as the curved dash above the right "2."

Emmor M. Bayne



1881

LREMB1

Design size is 38.5 X 43 mm.

Nv, Black on yellow-brown, surface colored, glazed paper

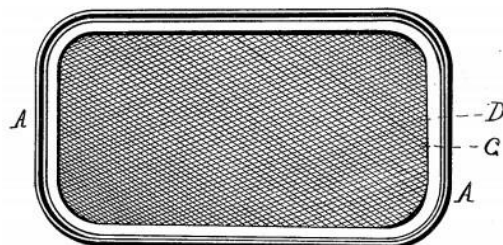
Die cut?

75

Pane of 6

—

Issued in panes of 6 (3 X 2), with each stamp tête-bêche to the other. Holcombe 284.



Emmor M. Bayne, of Philadelphia, Pennsylvania, obtained patent number 250,873 for an ink-pad holder. The patent was issued on December 13, 1881. Most of this information is prominently shown on his royalty stamp.

Mister Bayne's patent described a certain method of enclosing a block of linen fabric ("D") inside of a small box ("A"), and covering it with a thin layer of cotton, both of these items being firmly held within the box by a metal rim or casing ("C"). The fabric was then saturated with ink, and the result was an improved stamp pad holder.

Presumably a copy of **LREMB1** was applied directly to Bayne's pad, or to the retail box that contained the pad. These pads were probably sold in stationery stores for several years, so it is somewhat surprising that these stamps are as scarce as they are.



A rare pane of six, showing the arrangement of the stamps.³

Mister Bayne also apparently held a few other patents, which he obtained about fifty years later. For example, patent number 1,365,884 was for a "Joint for Stovepipes and the Like," dated January 18, 1921, and patent number 1,377,612 was for a "Clothes Drier," which was granted on May 10, 1921.

³ It is assumed that these stamps were die cut, though they were probably simply trimmed by hand at an angle from each printed sheet.

Crandal Elastic Broom Company



1870
LRCEB1

Nv, Green
Holcombe 261.

Design size is 49 X 27 mm.

Perf. 12
100

Edward M. Crandal in Marshalltown, Iowa came up with the idea of replacing the twine that usually was used to hold the corn bristles together in a broom with a giant rubber band. For this invention, he received patent number 104,834 on June 28, 1870.

The broom apparently was popular and sold well. Mr. Crandal was the president of the Crandal Manufacturing Company in Saint Louis, Missouri for several years.

He died on July 7, 1884 at his home, by hanging himself with a pair of suspenders attached to a door knob in his bedroom. The insurance company initially refused to pay the benefits from his policy, and the case went to court. His wife, the payee of his insurance policy, introduced evidence that he was temporarily insane at the time of his death. She eventually won the case, and received \$10,000.⁴

There was another Edward M. Crandal who lived in Chicago, Illinois at around the same period of time. He had a dozen or more patents in his name, most of which had to do with barb wire and fences in one way or another.

The advertisement shown below appeared in *The Conservative*, M'Connelsville, Ohio, Volume IV, Number 41, Whole number 197, June 24, 1870, page 1.

E. M. CRANDALL.
BROOM.



BUY CRANDAL'S ELASTIC BROOM, sold by all dealers. It sweeps easier, sweeps better, lasts longer and costs no more than the common broom. Manufacturer's license granted to all broom makers, on application. Two sample brooms sent by express on the receipt of one dollar. Address Crandal Elastic Broom Co., 712 North Main street, St. Louis Mo.

⁴ Source: bulk.resource.org/courts.gov/c/US/120/120.US.527.html.

Charles H. Fargo and Company (Box Tip)



LRCHF1



LRCHF2

1875 – 1879

Design size is 21.5 X 11.5 mm.

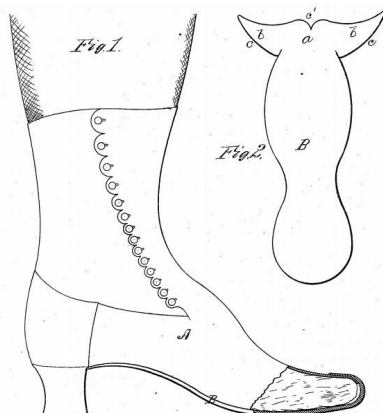
Die cut

LRCHF1	Nv, Black, with a serif black serial number	100
LRCHF2	Nv, Black on orange surface colored paper, with a serif black serial number	150
	Holcombe 76xa.	

Hugh White, of Chicago, Illinois, was issued patent number 159,991 on February 16, 1875, for an “improvement in shoe-tips.” His invention was to basically cut the sole in such a manner⁵ that the tip end of it could be wrapped around and then stiched, rather than having a separate piece of leather attached at the tip. Two of the illustrations from this patent are shown below at the left.

On May 8, 1877 he was issued patent number 190,655. This patent was reissued (number 8,536) a few years later, on January 7, 1879. This patent again described improvements to the manufacture of the tips of shoes.

Mister White assigned partial interest in all of his patents to Charles H. Fargo, John Benham, Charles E. Fargo, and Samuel M. Fargo. The box tip shoes were made by C. H. Fargo and Company, located at Market and Madison Streets in Chicago, Illinois.⁶ They were just one of several different brands that the Fargo company manufactured.




THE BEST SHOES FOR
Children, Youths, Misses and Boys,
Patent
Sole Leather Box Tip Shoes,
C. H. FARGO & CO.,
Manufacturers and Patentees,
CHICAGO, ILL.



For Samples, or Licenses to use Tip, apply to above.
All shoes with Sole Leather Tips, manufactured under our patents, have license stamps similar to above on each pair. Dealers are cautioned against using any other sole leather tip shoes under penalty prosecution for infringement.

“Ball = Bearing”
Bicycle Shoes



No. 972

are made to fit and wear. They touch and support the foot at every point. Many styles—high or low-cut. Corrugated soles. Pratt Fasteners secure laces without tying.
PRICE—Black, \$3.00; Tan, \$3.50;
Ladies' Covert Cloth Knee Boot,
\$4.50 to \$8.00. Sold by dealers
everywhere. If yours does not keep them, shoes will be sent postpaid on receipt of price.
Look for Trade-Mark stamped on heel.
C. H. FARGO & CO. (Makers), CHICAGO.



TRADE-MARK
ON HEEL.

⁵ Mr. White referred to this as a “prolongation.”

⁶ Source: *The Boot and Shoe Recorder*, Volume 55, Number 9, May 26, 1909, page 115.

George W. Ludlow



Design size is 28 X 20 mm.

1863

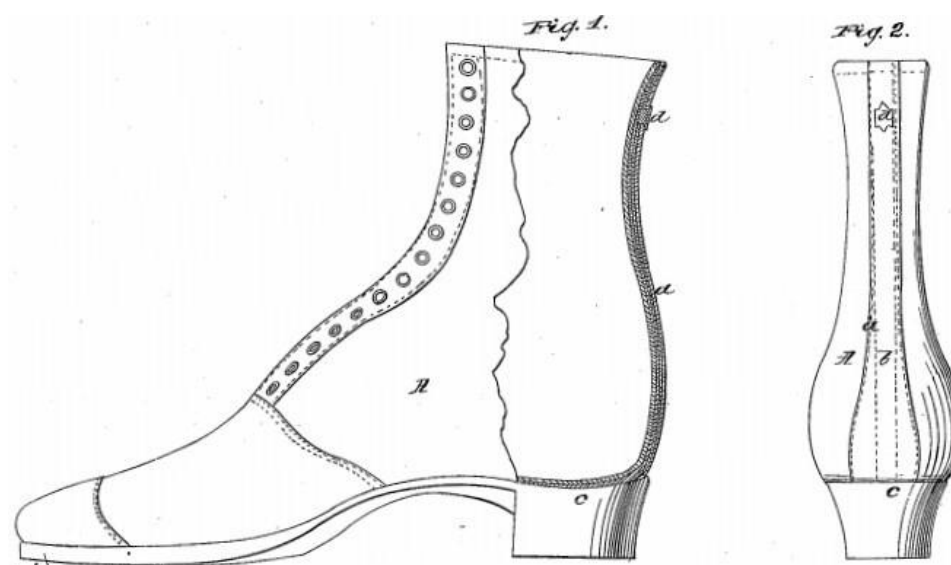
LRGWL1

2¢ Black

Not listed in Holcombe, but listed in Springer.⁷

Imperf.

150



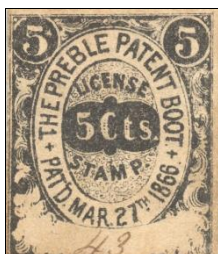
George W. Ludlow, of Elizabeth, New Jersey, came up with the idea of inserting a flat strip of spring steel behind the back seam of a boot or shoe, so that the ankle was better braced and supported, and the back side of the shoe didn't get wrinkled or creased. For this he received patent number 39,156 on July 7, 1863. In the illustration above, "a" is the back seam and "b" is the spring.



This colorful fan-shaped trade card is about 3½ by 2 inches. It is blank on the back side.

⁷ Springer incorrectly read the first script character and listed this stamp as "Sudlow."

The Preble Patent Boot



1866

LRPPB1

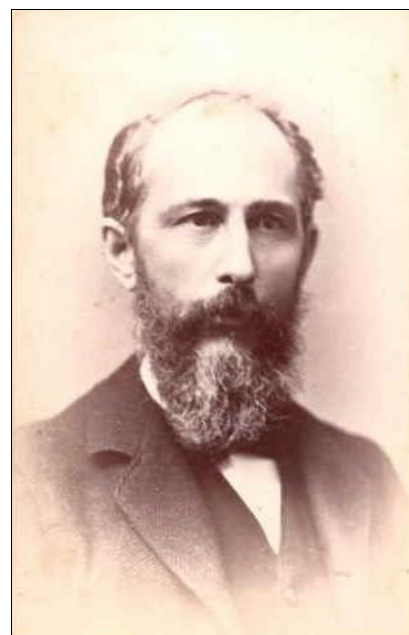
5¢ Black, with a manuscript (or no) serial number
Holcombe 102.

Design size is 20 X 24 mm.

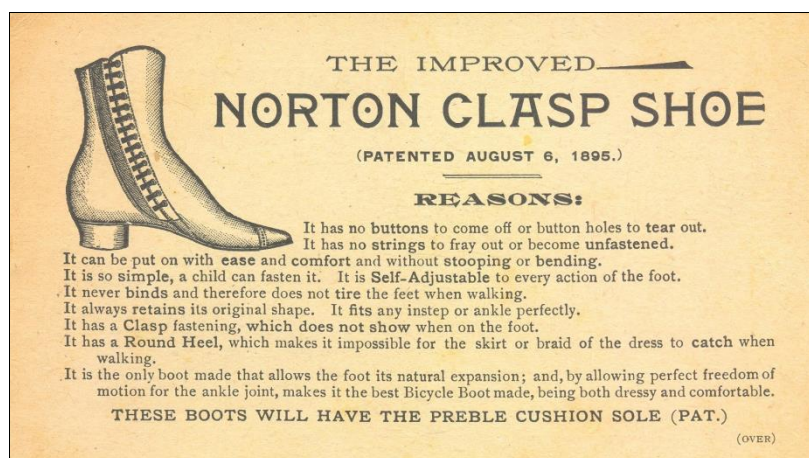
Imperf.
100

Amaziah M. Preble, of Lynn, Massachusetts, was issued patent number 53,483 on March 27, 1866. His “improvement in gaiter shoes” consisted of “a lacing shoe fly as provided with an elastic gore arranged longitudinally in it, such fly being applied to the shoe by means of buttons attached to the shoe and by button holes made in the fly; and my invention further consists in the combination of such a fly and a series of buttons with the instep lacing holes and opening of a gaiter shoe or balmoral.”

Shown below are the front and back of a trade card for two other Preble models of shoes.

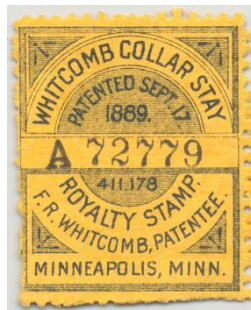


Amaziah M. Preble⁸



⁸ Image source: <https://familysearch.org/photos/people/6864466>.

Whitcomb Collar Stay



Design size is 21.5 X 26 mm.

1889

LRWCS1

Nv, Black on thick vertically laid orange paper, with a serif black serial number
This stamp was not listed in Holcombe or Springer.

Rough perf. 13½
150

Frederick R. Whitcomb of Minneapolis, Minnesota, received patent number 411,178 on September 17, 1889. He also received Canadian patent number 33,264 for the same invention.

Mr. Whitcomb's two-page U.S. patent describes how he added a length of something called "butcher's linen" to the collar area of a woolen or flannel shirt, creating a "stay." This added material allowed for the collar to remain "smooth and straight and prevents its wrinkling."

The below advertisement is taken from *The Clothier and Furnisher*, published by the Gallison and Hobron Company, New York, Volume 19, Number 1, August 1889, page 88.

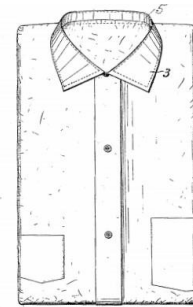
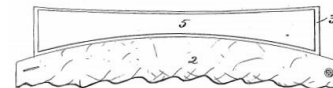


Fig. 2.






A NEW FEATURE.

Something of Interest to Wearers of Flannel Shirts.

FLANNEL SHIRT WITH "WHITCOMB'S COLLAR STAY."

WHITCOMB'S PATENT COLLAR STAY.

The great annoyance in wearing flannel shirts has at last been overcome by "WHITCOMB'S COLLAR STAY." Attached to the collar of the shirt, it not only holds the collar in perfect shape, but keeps it smooth as any linen, thus giving ease and comfort to the wearer. Everyone will at once recognize the great advantage over the old style of collar. No extra cost to the consumer. For sale by all first-class clothing and gents' furnishing goods dealers. Ask for a flannel shirt with "Whitcomb's Collar Stay" and take no other.

FLANNEL SHIRT WITHOUT "WHITCOMB'S COLLAR STAY."

Read What Manufacturers and Dealers Say:

Never wore a flannel shirt on account of the looks, but now can. That is a good thing.—J. H. Thompson, Hennepin Avenue, city.

Put the "Collar Stay" on my flannel shirts.—Wm. Donaldson, Glass Block, city.

We want to use it on our custom work.—Ely & Ham-bright, shirt manufacturers, city.

Good thing. Everybody will want it.—West, Belding & West, shirt manufacturers, city.

Good thing. We will buy it.—Mr. Baker, buyer Alt-man & Co., Washington Ave., city.

The best thing I ever saw, and will sell.—Mr. Mason manager Big Boston, city.

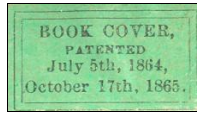
Looks splendid. Bound to sell.—E. S. Keeler, fur-isher, Nicollet Avenue, city.

Just what was needed.—Eicheler & Kruse, furnisher: Nicollet Avenue, city.

WHITCOMB'S COLLAR STAY is pro-
tected by letters patent. Any infringe-
ment will be prosecuted to the full extent of
the law. Shirt manufacturers, wholesale
and retail dealers, can get full particulars by
addressing as below. Royalty stamps now
ready. Sample shirt, with full directions for
manufacturing, sent on receipt of price, \$2.00.

Address,
F. R. WHITCOMB & CO.,
Room 17, Webb Block, 255 Hennepin Ave.
MINNEAPOLIS, MINN

Book Cover



1865

LRPBC1

Nv, Black on glossy green surface colored paper

Design size is 18.5 X 9.5 mm.

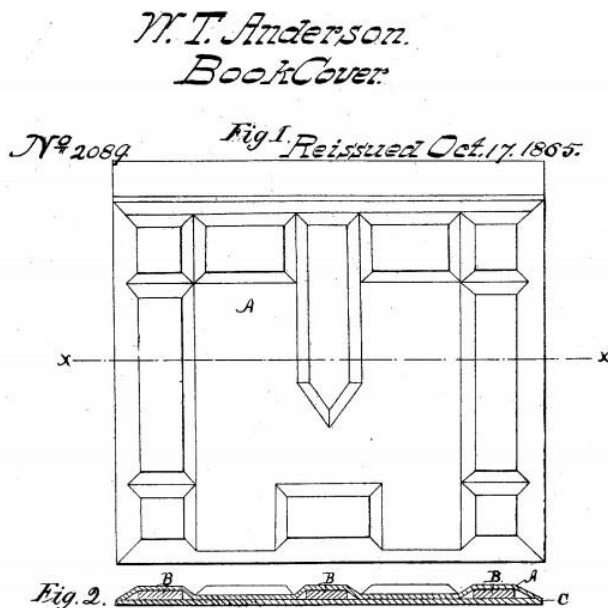
Imperf.

100

William T. Anderson, of Brooklyn, New York, received patent number 43,450 on July 5, 1864. This patent was reissued on October 17, 1865, number 2,089. His "Improvement in Embossed Covers for Books" was specifically related to those covers of albums, books, etcetera that had "ornamental raised portions." The 3-D effect of these types of covers was previously made by hand-setting appropriately cut pieces of cardboard onto a larger piece of cardboard, and then covering them with leather. Mister Anderson's invention was to instead force a piece of cardboard into a die, then to use roughly cut pieces of board to reinforce the various contours of the design, and finally to cover everything with leather. This savings in labor was described by Mr. Anderson in his patent as follows:

Very little care is required to cut these pieces or to put them into place. The latter can be done by children... As already intimated, no great pains is necessary in the formation of these pieces. They are not beveled to fit the bevel in the corner, nor is it necessary that they should fit closely into the places they are to occupy. It is obvious, therefore, that very little labor is necessary for their construction.

A top-down and side view of Mr. Anderson's patent is shown below, along with the embossed cover to a Civil War-era photo album.



Beer Stamp Discoveries: (I) New 1898 Overprint Type

By "Joseph Schlitz"

Figure 1. Left, 1898 Provisional Issue 1/6 barrel beer stamp, Scott REA45b (Priester 49C) with newly reported overprint type



Figure 2. Right, color-enhanced scan of the stamp



The 1898 provisional beer stamp issue has numerous overprint types. Among the rubber stamp varieties many are poorly impressed and thus difficult to discern. Such is the case with this previously unreported type (Figure 1). Based on the color-enhanced scan shown in Figure 2, the overprint resembles the model shown in Figure 3, a hybrid composed of the top line of Priester Type 16 and the bottom two lines of Type 15.

In the enhanced figure one can readily see the slightly serified feet of the letters "R" and "A" in "RATE," as are found in Type 16. The other telltale clue is the shape of the "e" in the word "Barrel," most definitely akin to that found in Type 15, not 16.

**RATE \$2
Per Barrel.
Series 1898.**

Figure 3. Model of the overprint consisting of the first line of Priester Type 16 and the bottom two lines of Type 15

(II) New 1917 Overprint



This "ACT OF 1917" overprint has been found on a quarter barrel beer stamp of 1916, Scott REA122. The surcharge is similar to Priester Type 101, but is 6mm tall by 45 mm wide, whereas number 101 is 7.5 mm tall by 39 mm wide. The partial perfin cancel shows a date of - :17:17, placing it in the appropriate time period. The part of the perfin identifying the brewer is also incomplete, reading

ACT OF 1917

Cameroun Postage Stamps used for Revenue Purposes

By M. P. Bratzel, Jr.



Figure 1.
Document
executed June
6, 1933, with
Timbre Fiscal
2fr & 50c (x2)
affixed (Duston
#10, 14); inset,
close view of the
stamps

A recent acquisition consisted of 19 documents issued by the Bank of British West Africa Ltd. The bank was formed in 1893, renamed the Bank of West Africa Ltd. in 1957, and acquired by the Standard Bank in 1965. A branch was opened at Douala, Cameroun in 1915, during the Anglo-French invasion of the erstwhile German

protectorate. The documents complement three others examined about twenty years ago. All relate to French Cameroun or, from 1960, independent Cameroun. Of the 22 documents, five are entitled "Indemnity for Lost Savings Bank Deposit Book," eight "Indemnity for Lost Fixed Deposit Receipt," three "Indemnity for Lost Draft—from Original Purchaser," five "Indemnity for Lost Draft—Third Party," and one is an Immigration Bond letter. The documents span the period from 1929 to 1972. Those through 1949 are pre-printed forms in English. The 1962 lost receipt is typewritten in French, the 1965 immigration bond letter typed in English, and one lost deposit book a "Gestetner" in English.

The purpose of the documents—other than the immigration bond—was to protect the bank from loss in the event that the lost documents were found and used to obtain funds from the bank. The immigration bond letter would indemnify the bank in the event of any claim or expenses for which it might become liable.

General purpose revenue stamps ("Timbre Fiscal") were first issued for Cameroun in 1927 and have been continuously available since, except during World War II when obsolete postage stamps had to be overprinted locally for fiscal use. Indeed, most of the documents have revenue stamps appropriately affixed. A typical example is shown in Figure 1. However, on three documents unoverprinted postage stamps were used instead. No explanation is to hand, except to speculate a temporary shortage of revenues. The documents with postage stamps, executed in 1929, 1946, and 1965, are shown respectively in Figures 2–4. In each case, currently available definitive postage stamps were used, respectively from the series of 1926–38 (Scott No. 201), the Free French London issue of 1941 (Scott 290, 293), and the Lion issue of 1964 (Scott 397).

With a keen interest in Cameroun postmarks—all eras—I have examined tens of thousands of Cameroun postage stamps but other than those on the three documents shown here, I have not found any with markings that unequivocally demonstrate revenue usage.

As always, additional information is welcome.

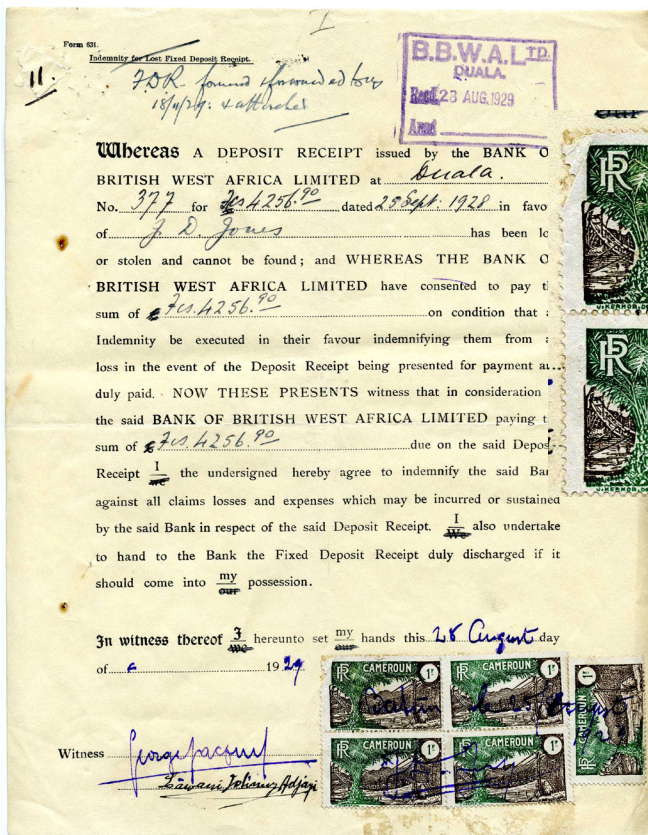


Figure 2. Similar document executed August 28, 1929, but with five postage 1929 1fr affixed; inset, close view of the stamps

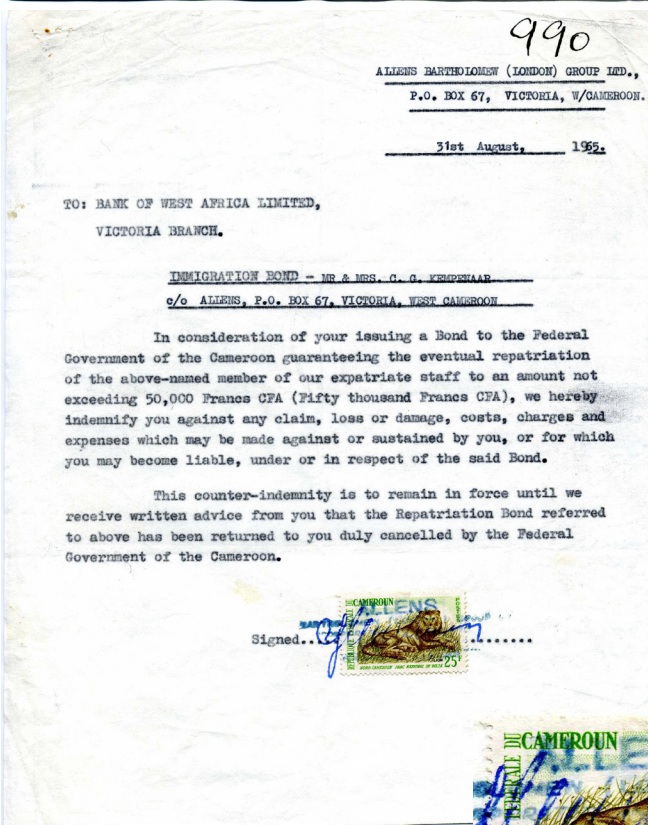


Figure 3. Immigration bond executed August 31, 1965, with postage 1964 25fr affixed; inset, close view of the stamp



Figure 3. Similar document executed March 16, 1946, with postage 1941 5fr & 2fr affixed; inset, close view of the stamps



Reverse Watermark on a Cameroun Revenue Stamp

By M. P. Bratzel, Jr.

Many revenue stamps used in France and throughout its colonies and overseas territories during the middle years of the 20th century had a common design inscribed "Timbre Fiscal," accompanied by a medallion representing Liberty, plus the value. The name of the overseas territory was added in a separate operation. Between about 1936 and 1966, the revenue stamps were printed on paper watermarked multiple "AT" and

two numbers. "AT" signifies "Atelier du Timbre," and the two numbers indicate the year the paper was manufactured. The watermarks have been previously illustrated and discussed in this journal (Bratzel and Wright, 2003).

Revenue stamps for Cameroun have been found with watermarks numbered between AT36 and AT66. Some denominations have been found with only one watermark, others with as many as five

different watermarks, depending on the need for a particular value and when the requisition was submitted to Paris. When the revenue stamp is viewed from the front, printed side, the watermark reads from left to right.

The six 20fr Timbre Fiscal stamps (Duston No. 41) shown in Figure 1 affixed in two vertical strips of three to a document dated January 3, 1962, have the watermark AT58 reversed, that is, it reads from right to left. To date, these are the only Cameroun revenue stamps found with the watermark reversed. Others may well exist, but they will be the exception.

As always, additional information is welcome.

Reference

1. Bratzel, Marty, and Michael Wright. 2003. The Cameroun Emblem Revenue Stamps—Issues since 1964. *The American Revenuer*, May-June; 57:56–67.



The American Revenue Association

President's Letter

Website. We have a new one! A product of Brad Bansner, who hosts our web space as well. It should have all of the functionality of the former site, and more. Take a look, and let us know what you think.

A hearty thank you to Marty Richardson, who built the preceding one for us. Marty will continue to manage our auctions, and that part of the site should function just as before, since Brad coded it as well. Rob Conley will take on the task of keeping the new site current, with Brad's ongoing help when we need any substantial changes.

New York 2016. A great show! We shared a table with the State Revenue Society. Alan Hicks took on the job of organizing our efforts to see that someone was always there, manning it himself when necessary, so we achieved 100% coverage. Much of the time there were from three to six of us sitting around talking revenues — it was an oasis where we could rest up, enjoy the company and plan what to do next. It was good to meet a number of members for the first time as well.

Even better, we signed up twenty-one new or rejoining members! We'd like to welcome — or welcome back — all of them, and we trust that they'll find membership rewarding in many ways.

Alan also arranged the booth attractively, and saw that materials and our one-frame educational exhibit were returned to Eric Jackson for storage at the end of the show. Without his help it's doubtful we would have achieved the results that we did. Thank you, Alan, from all of us.

Mike Mahler deserves special recognition for being one of the three finalists for the Grand Prix National for his exhibit *U.S. Civil War Era Fiscal History Panorama*, a marvelous showing of rare to unique usages of Civil War revenues on document. A previous incarnation of this exhibit won Champion of Champions at APS StampShow some years back, so it wasn't a surprise that he did so well.

All in all, the show was good for us, and entertaining besides. If you missed it, the next International in the U.S. will be in Boston in 2026.

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.

Brown, Larry R. 7207.

Sillman, Eugene D. 7208. 6065 State Route 88, Finleyville PA 15332

Erickson, David N. 7209. 601 E Benton St, Morris IL 60450

Farrell, Mike 7210. 5577 W County Rd 650N, St Paul IN 47272

Suri, Anil 7211. E-70 Kalkaji, New Delhi-110018 India

Zaiman, Stuart 7212. 17 Primrose Ave, White Plains NY 10607

Wahid, Abdul 7213. H#16, ST#24, Off Kh-e-tauheed, Phase-5, DHA, Karachi-75500 Pakistan

Lauber, William H. 7214.

Morrison, David 7215. 1068 W Stone Creek Circle, Crystal Lake IL 60014

Ireton, Judit 7216. 505 Jordt Circle, Anchorage, AK 99504

Gentile, Maria T. 7217. 4901 W 38th Ave, Denver CO 80212

Hahn, Adam 7218.

Lynds, Max 7219. PO Box 761, Houlton ME 04730

Rogers, John T. 7220. PO Box 127, Spencerport NY 14559

Reinstated

1307 Rosenberg, Bart J.

5507 Kolva, Paul E Jr.

3571 Souder, Charles C.

5224 Versten, Harold

Unable to Forward

4626 Masterson, K. J.

5171 Peterson, Larry

Deceased

4028 Mason, Wilton E III

Resigned

2313 Crosby, Joe

Membership Summary

Previous Total	564
New Members	14
Reinstatements	4
Unable to Forward	2
Resigned	1
Deceased	1
Current Total	578

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.

Wanted: Madagascar Revenue Stamps, Documents. I am buying/seeking Madagascar/ Malagasy Republic (and Dependencies) revenue stamps, stamped documents and related information. Robert Conley, 52 Vista Ridge, Glenburn ME 04401-1827 (207) 922-2411 revenueblue@hotmail.com *2054*

Choice 1st and 2nd Issue Revenues can be found on my web site www.mosiondz.com. Click on Price List and then click on Back of Book. All are sound, desirable, hand-picked stamps for the discriminating collector. Peter Mosiondz, Jr. *2053*

Siegel Stamp Auction Catalogs: Great stamp reference catalogs for sale, from No. 748 (1983) to No. 1075 (2014). Nine page list available for #10 SASE or inquire at: John Marquardt, 609 Woodridge Dr., Columbia, MO 65201-6538; 573-474-7254 or jemarquardt@hotmail.com *2052*

Wanted: Brokers' Memos. I will buy or trade for your duplicates. Looking for Brokers' Memos with adhesive or imprinted revenue stamps from 1862-1872. Martin Packouz, PO Box 839, Bernardsville, NJ 07924. Call 908-419-1944 or Email: mapackouz@gmail.com. *2051*

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*

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

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*

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*

Letters to the Editor

Kenya Revenues

The 1st Qtr 2016 *TAR* has a spiel about Kenya Hospital stamps. I urge the author, and the membership at large, to refer to the Revenue Reverend site, which would answer his questions. The link is:

<http://www.revrevd.com/kenya.html>

This is one excellent website!

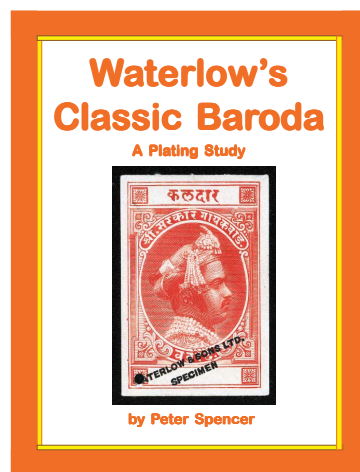
Robert Conley
[revenueblue@hotmail.com]

Baroda Revenues

I've just finished a book on Baroda revenues. It's too big to send by email, so I've put it up for free on:

www.ClassicBaroda.net.

Peter Spencer
Sunderland, Ontario

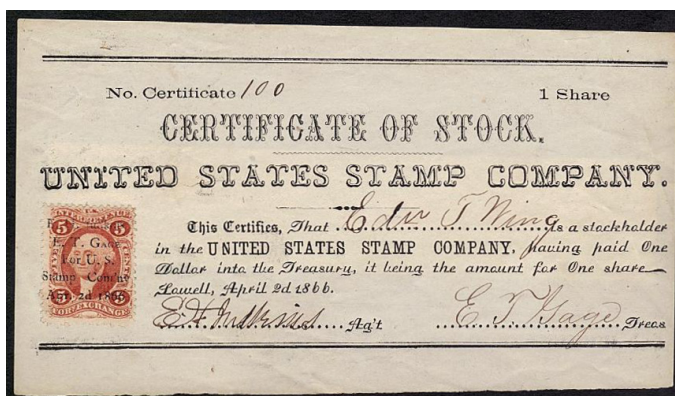


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U.S. Stamp Co., 1866,
with matching printed
cancel. Perhaps the
first syndication of the
stamp business. \$300



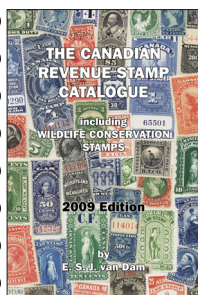
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