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Checks drawn by Union Pacific Railroad construction contractors Miller and Patterson. Top, "Miller's Camp, Edgehill, D. T." near the Nebraska-Dakota border. Bottom, "Miller & Patterson's Camp Echo Summit," Utah Territory, some eight months later and 430 miles westward. More inside, page 66.



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Toward the Golden Spike: Building the Transcontinental Railroad in Dakota and Utah Territories

By Bob Hohertz

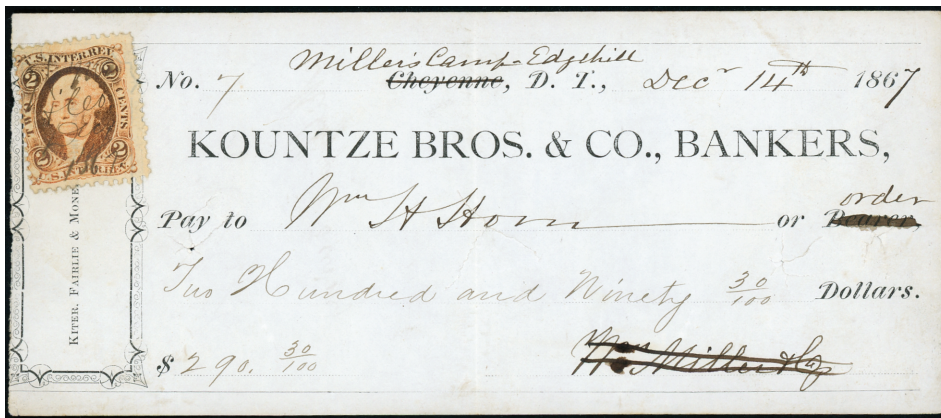


Figure 1.
"Miller's Camp,
Edgehill, D. T.,"
December 14,
1867.

Two years ago Hermann Ivester purchased an auction lot to add a particular revenue-imprinted check from Utah to his collection. What he received was a box of financial documents of the Miller and Patterson Company related to the building of the transcontinental railroad in Dakota and Utah Territories. In this sesquicentennial year of its completion, we felt these documents might be of interest.

We begin at the end of 1867. A chronological list at our disposal shows track construction by the Union Pacific Railroad Co. completed to the Nebraska-Dakota Territory line on December 11. The check shown in **Figure 1** was written three days later by William Patterson to William H. Horn,

with printed "Cheyenne" dateline changed to "Miller's Camp, Edgehill, Dakota Territory," some 40 miles to the east.

Why Dakota Territory? Wyoming Territory would not be split off from Dakota Territory until July 29, 1868. All documents from present-day Wyoming made before that date are doubly desirable, as both Dakota pieces and Wyoming forerunners.

William Miller was a grading contractor working on the Union Pacific. William H. Horn, the payee, was the paymaster for Miller. He would have been about nineteen years old at the time. Both Miller and Horn hailed from Catsauqua, New York. When Miller took a contract for grading for the Union Pacific, Horn was working as a teller in the National Bank of Catsauqua. Miller convinced Horn to work for him on the project. Horn remained with Miller for at least two years.

The signature "Wm Miller & Co" was made by William Letchworth Patterson, a colleague and sometime partner of Miller. Later the firm was referred to as "Miller and Patterson." Kountze Brothers & Company, Bankers, was founded in Omaha in 1856 by Augustus and Herman Kountze. Patterson wrote a number of checks payable to Horn. Each was then endorsed to a third party.

Edgehill to Cheyenne

As shown in **Figure 2**, by December 20 Patterson began



Figure 2. "Miller's Camp,"
December 20, 1867

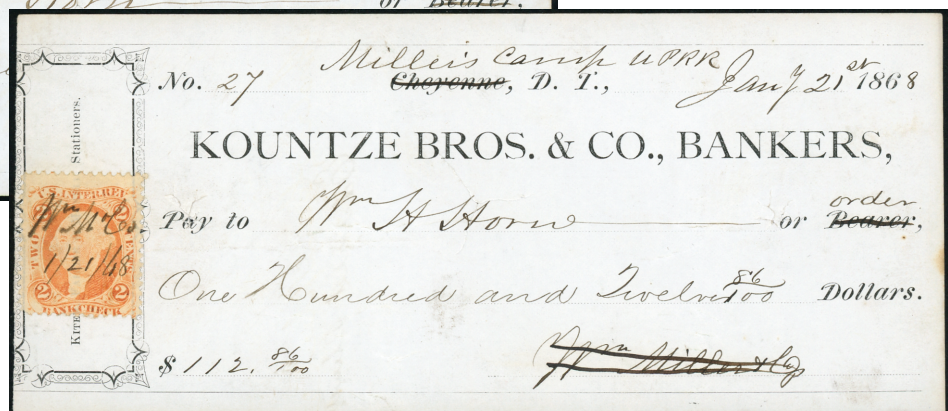


Figure 3. "Miller's Camp UPRR,"
January 21, 1868

to leave off "Edgehill." It is probable that the camp moved often as progress was being made toward extending the line to Cheyenne. With the line almost to Cheyenne, Patterson began to alter the dateline on the Miller checks to "Miller's Camp UPRR." By January 21, 1868, when the check shown in Figure 3 was written, track was laid at least as far as Egbert. This check was endorsed to Edward Blewett, who had a ranch and mining interests in the area.

Cheyenne

On January 25, 1868 the Union Pacific tracks had reached Cheyenne, Dakota Territory. Figure 4

"[Cheyenne] is quite a little town of I should say 2,000. The railway are building workshops, hotel & roundhouse & when the Denver Road is completed, it will be a considerable town. It is situated in a wide valley, level, with low bare bluffs in the distance. A poor dry barren place." Joseph Barker, Jr., 1868

shows a check written at Miller's Camp that day. By March 5, as shown in Figure 5, Patterson was writing checks without altering the dateline from Cheyenne to Miller's Camp. This one was written to himself.



Figure 4. "Miller & Cos Camp UPRR," January 25, 1868, the day the tracks reached Cheyenne

Figure 5. Cheyenne, D.T., March 5, 1868

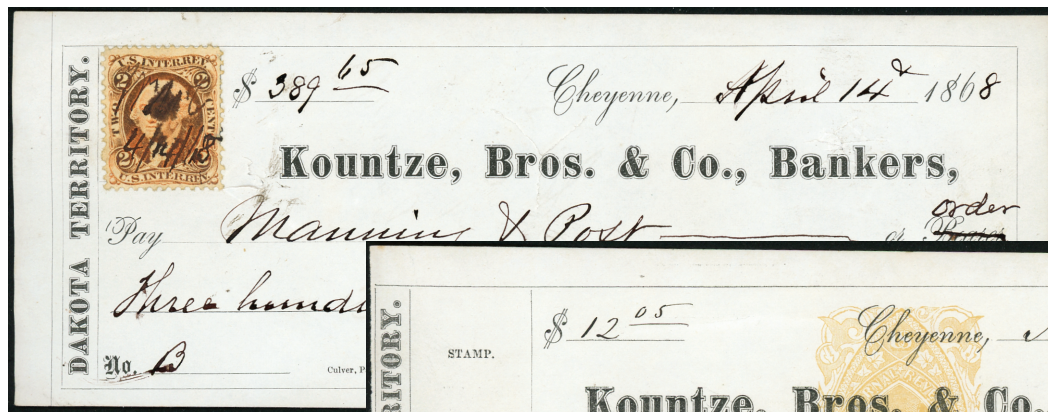
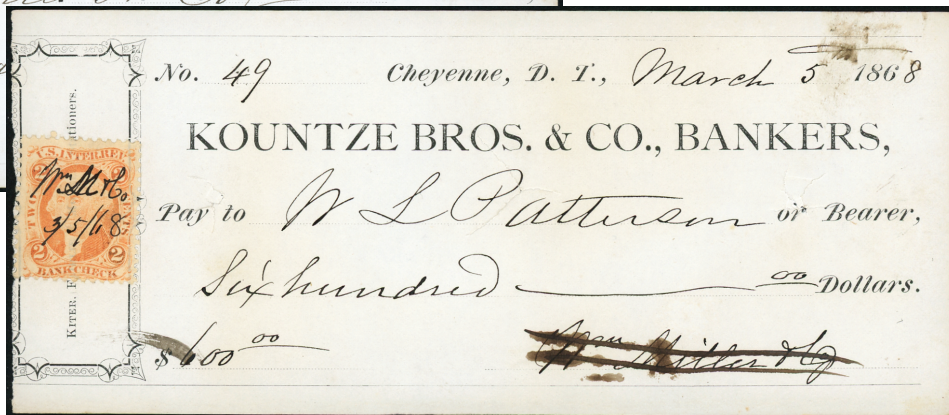


Figure 6. Cheyenne, April 1868, after a change in check printers

Figure 7. Cheyenne, April 1868, with imprinted stamp

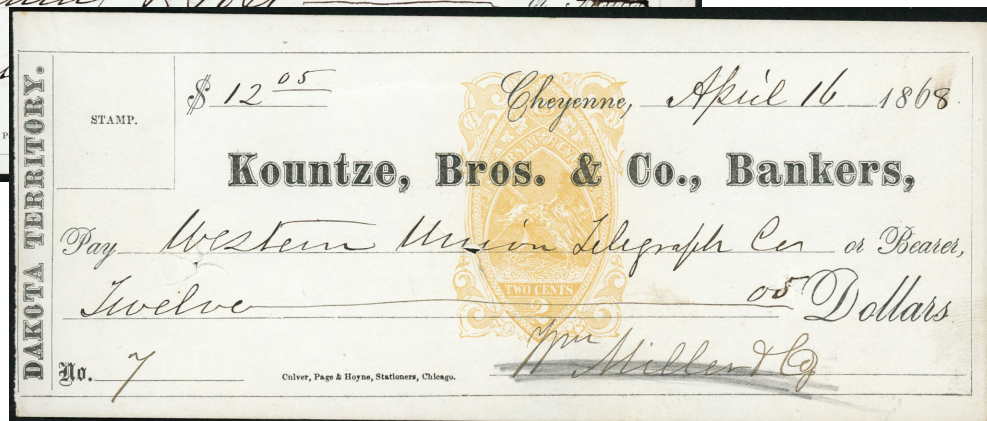




Figure 8. "Miller & Co Camp," April 24, 1868, moving away from Cheyenne

Figure 9. "Fort Sanders, D.T.," May 1868 receipt for check of Miller & Co. on Kountze Bros.

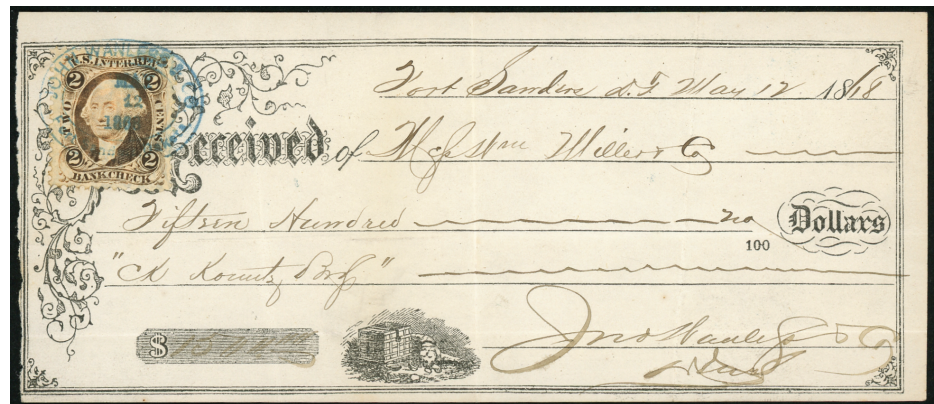
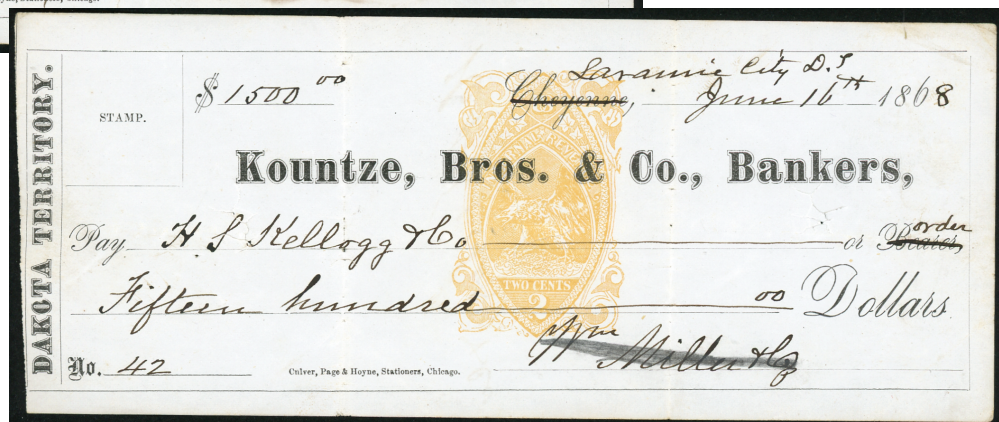


Figure 11. "Laramie City," May 16, 1868, made by William Miller himself

Figure 12. "Laramie City, D.T.," June 16, 1868



Patterson was from Decatur, Illinois. It is not clear that he had any engineering training other than on the job in Pennsylvania mines. His

partnership with Miller was a bit unusual, as he only signed "Wm. Miller & Co." at this time, and referred to "Miller's Camp."

Cheyenne to Laramie

Union Pacific track would not reach Laramie until May 16. As shown in **Figure 6**, Kountze Brothers changed check styles early in 1868, switching printers from Kiter, Fairlie & Monell of Council Bluffs, Iowa (whose large, prominently placed imprints on the checks shown in Figures 1–5 seem remarkably self-important) to Culver, Page and Hoyne of Chicago. This check was written to Manning & Post, commission merchants of Cheyenne. As shown in **Figure 7**, at about the same time Kountze Bros. began to offer checks with revenue imprints to avoid the need for adhesive stamps. The check design retains a box for an adhesive at upper left, a holdover from the format shown in **Figure 6**. This check was made payable to Western Union Telegraph Co. Western Union had been in the area since 1861 when it finished the line from Omaha, through Laramie, to San Francisco in response to the Pacific Telegraph Act of 1860.

As shown in **Figure 8**, by late April Patterson was altering the dateline of the checks to “Miller & Co. Camp,” as it moved away from Cheyenne. This was not consistent, as checks written well into July were not altered. Patterson likely was buying provisions in Cheyenne from time to time.

Figure 9 shows a receipt datelined Fort Sanders, D.T., May 12, 1868, given by Jno. Wanless & Co. to Wm. Miller & Co. for a \$1,500 check on Kountze Brothers. The handstamp cancel reads “JOHN WANLESS & CO. Fort Sanders, Dakota.” Fort Sanders was a wooden fort, built near Laramie in 1866 to protect travelers on the Overland Trail. By 1868 it was charged with protecting Union Pacific workers. The fort became less important when Fort D. A. Russel was built in Cheyenne in 1868, but was maintained until 1882. Wanless was post sutler there in 1868. The papers of Ulysses S Grant include an interesting tidbit concerning his appointment:

I have the honor to introduce to your favorable consideration Col. John Wanless, late Lieut. Col. 5th U.S. Vols., Sutler at this Post since 15th January 1867. During the year 1866 Geo. Wilson Jr. was Sutler here, but having rendered himself so obnoxious to the entire Command (by extortionate charges, disregard of orders and selling Three cent postage stamps for Five cents each) as to drive his trade from him, Col. Wanless purchased his entire

“... & at sunrise we were at Laramie City. This is the most beautiful place of the whole region. Here the Road are building extensive works, round house, store & manufacturing houses. This region of Laramie is really fine. Grand & beautiful. The rest of the mountain scenery as you pass through it disappoints you, as some one who passed through & had gone out with visions of Alpine grandure said, “They are on the whole a gigantic swindle.” The road itself is not a swindle. It is the best road in the states, especially through the mountain region where the fine gravel makes the best of roads. There was a time when the U.P. Co. seemed only desirous of making money out of building the road. They have now changed their policy. They have found out the wealth there is in it & are building it and intend to carry it on as a permanent enterprise.” Joseph Barker, Jr., 1868

stock and building and has since given general satisfaction to officers and men.”
(Telegram to U.S. Grant, July 11, 1867).

Figure 10 shows a sutler token of Wanless in the style of a \$20 Double Eagle, hammered for \$550 in a March 2011 Holabird-Kagin Americana auction.



Laramie

The Union Pacific reached Laramie on May 16. (Other sources say as early as May 4 and as late as June 6!) Patterson may not have been in Laramie that day. **Figure 11** shows a check made May 16, not by Patterson but by William Miller himself, to James R. Miller. Patterson *was* in Laramie on June 16 when the check shown in **Figure 12** was written to H. S. Kellog & Company. Kellog had a stable and carriage business in Dakota Territory. It is likely that the payment was in connection with hauling supplies to Miller’s workers operating further down the line. The provision of food and other supplies was a constant challenge to Patterson.

Figure 10.
1868 token of J.
Wanless & Co.,
Fort Sanders,
D.T.

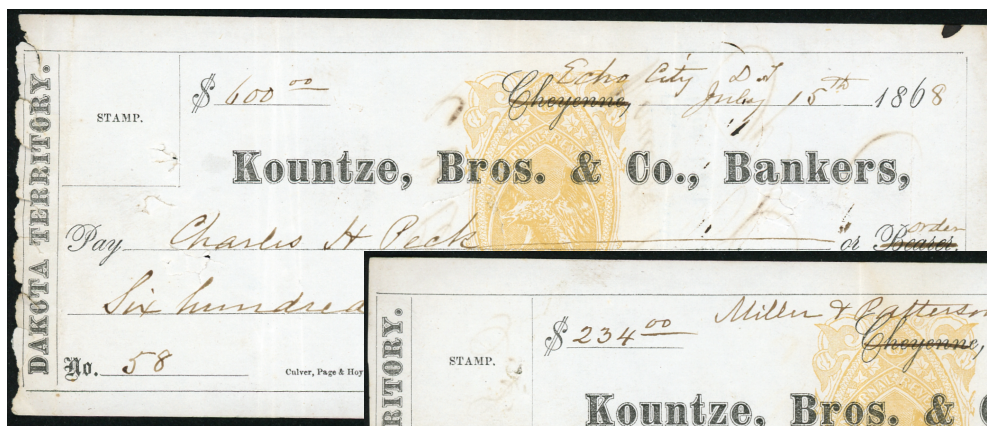


Figure 13. "Echo City, D.T.,"
July 15, 1868

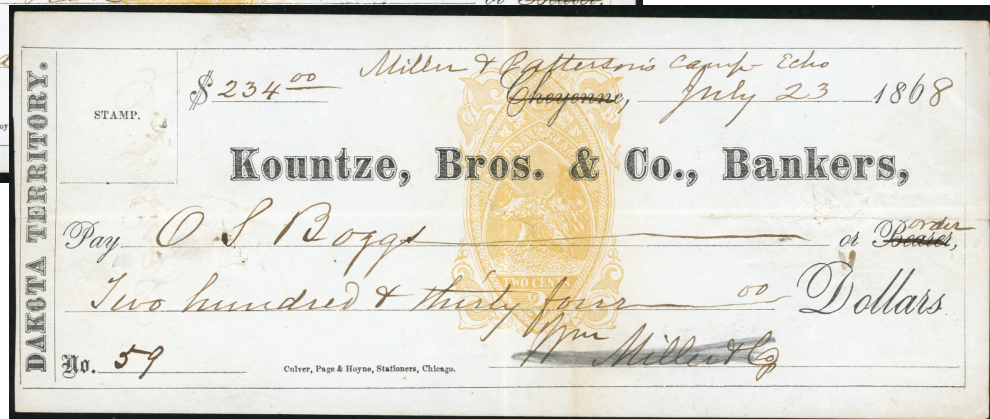


Figure 14. "Miller & Patterson's
Camp - Echo," July 23, 1868

Laramie to Echo City

By mid July Patterson was writing checks datelined Echo City and the vicinity. Figure 13 shows one dated July 15, datelined "Echo City, D. T." Echo City was in Utah, not Dakota Territory, but Patterson probably did not know this, or used the wrong territory out of habit. After all, the checks he was using had "DAKOTA TERRITORY" at left. As shown in Figure 14, by July 23 Patterson was datelining checks "Miller & Patterson's Camp, Echo." This is the first time we see Patterson included in the name of the camp. However Patterson was still signing checks "Wm Miller &

Co." By this time Miller and Patterson had begun to hire Mormon workers in place of their mostly Irish crews. Patterson was a teetotaler, and was not happy with the hard-drinking Irish, and the partners apparently were being threatened by work stoppages, so they dealt with Brigham Young to recruit sturdy young Mormons to do the work.

A local reporter from the Salt Lake-based *Deseret News* went up into Echo Canyon to check on the progress of the railroad crews there. The July 31, 1868, issue contained the following:

There were two crews. One was under the supervision of John W. Young, and the other under the supervision of Miller and Patterson. The camps were about three miles apart. [At left here] is a song that the crews had made up and sang. The reporter stated Mr. Young had about sixty men and twenty teams at work, and was engaging good workmen as they apply, paying liberal wages. After leaving President Young's contract, the reporter joined Miller and Patterson, whose camp was about three miles from John W. Young's, their work continuing along the side of the canon, commencing where his [Young's] terminates. The same succession of heavy cuts and fills characterizes it, till the first tunnel in Echo is reached.

Echo City and Salt Lake City

Miller and Patterson's offer to work at Echo Canyon was first turned down by the Union Pacific, but later they were given a contract to work on the

Chorus: Hurrah! Hurrah! For the railroad's begun!
Three cheers for our contractor, his name's Brigham Young!

Hurrah! Hurrah! We're honest and true,
For if we stick to it, it's bound to go through.

Verse: Now there's Mr. Reed, he's a gentleman true,
He knows very well what the Mormons can do;
He knows in their work they are lively and gay,
And just the right boys to build a railway.

Chorus

Verse: Our camp is united, we all labor hard;
And if we work faithfully we'll get our reward;
Our leader is wise, kind, industrious too,
And all things he tells us we're willing to do.

Chorus

Verse: The boys in our camp are light-hearted and gay;
We work on the railroad ten hours a day;
We're thinking of the good times we'll have in end;
[The rest of this verse was lost].



Figure 15. Miners National Bank, "Salt Lake Utah," July 18, 1868



Figure 16. "Miller & Patterson's Camp Echo Summit," July 23, 1868



Figure 17. Back in Salt Lake, August 12, 1868

Echo Tunnel. In the meantime, Patterson began writing checks from Salt Lake City, because he was handling supplies for the camp and needed to be where the suppliers were based. Figure 15 shows a check dated July 18 on The Miners National Bank of "Salt Lake, Utah." This was the first national bank in Utah; in 1869 it would be taken over by the First National Bank of Utah. C. A. and E. H. Perry, the payees, apparently were "gentile" commission merchants based in Salt Lake City, judging from these remarks by Brigham Young:

Conference commenced, a circumstance that took place a year ago; it may appear trifling to some, but to me it is grievous. Some of the brethren from San Pete and Fillmore came here last

year, when they had plenty of wheat, and sold their flour to C. A. & E. H. Perry, for three, four, and four and a half dollars per hundred weight, and that firm sold all they could to the

"And in the morning we were all up by sunrise & went out to see the men lay the track. There were some hundreds of men in several gangs; fine healthy bronzed & soldierly looking young men. They worked well, with military precision & it was really worth coming to see how fast, how regularly & completely they did their work. The galloping teams with loads of ties, the gangs marking out & leveling the ties, & last the rail layers & spike drivers. Or rather the last is a more leisurly party who go over every part & see that each part is securely & completely & properly finished, & then steams up the construction trains with loads of rails & ties, spikes, etc., with the caboose cars, the homes & hotels of the working parties." Joseph Barker, Jr., 1868

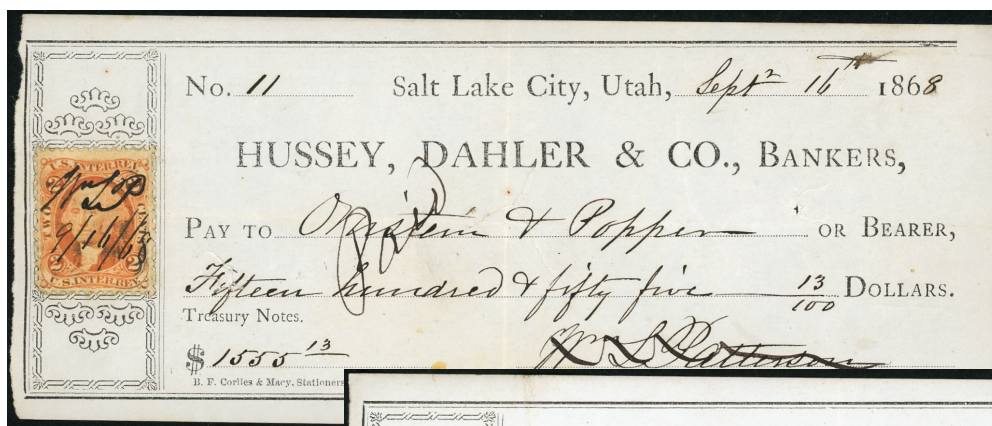


Figure 18. Hussey, Dahler & Co., Salt Lake City, September 16, 1868, signed W. L. Patterson

Figure 19. September 29, 1868, now signed "Miller & Patterson"

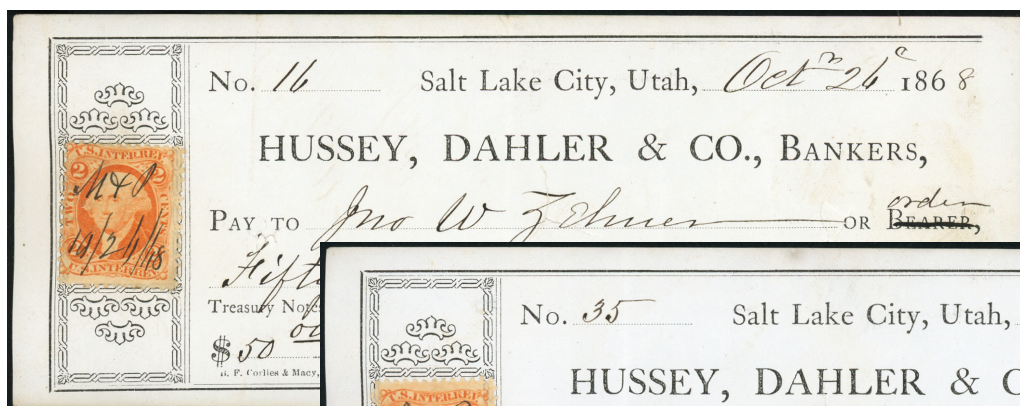
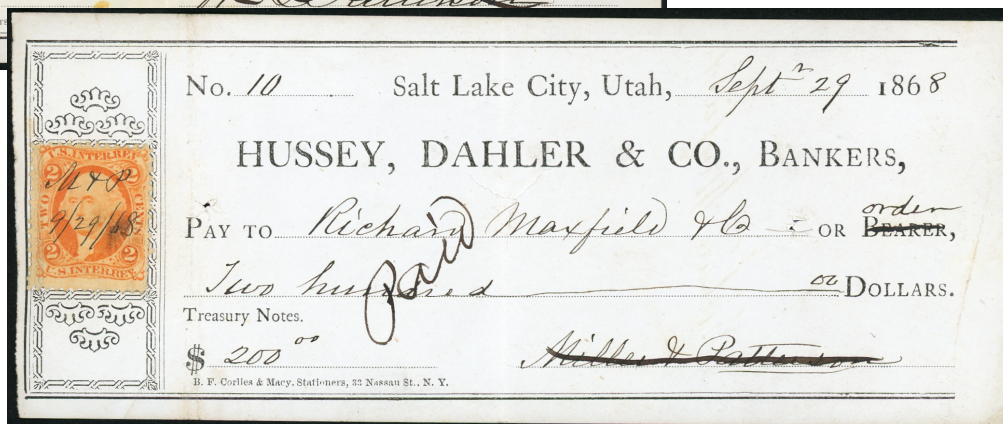
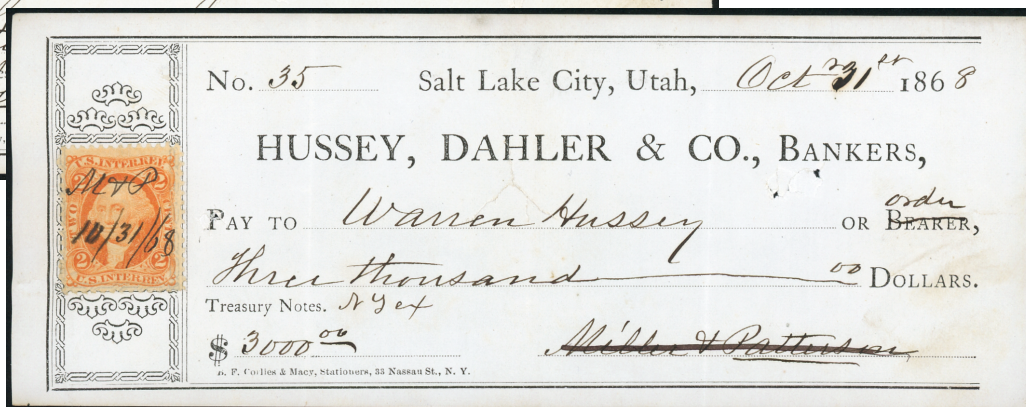


Figure 20. To John Zehner, likely Miller's crew foreman

Figure 21. To banker Warren Hussey for \$3,000, perhaps repayment of a loan?



poor women and children, and made them pay a very high price. — Brigham Young

Patterson apparently was at Echo Summit on occasion. He wrote the check shown in Figure 16 there on July 23. By August 12, as shown in Figure 17, Patterson was back in Salt Lake buying supplies. The payee of this check, William Jennings, was a butcher and tanner in Salt Lake, as well as

the owner of the Eagle Emporium, a department store. One of the leading merchants west of the Mississippi, he served as Mayor of Salt Lake from 1882 to 1885. Patterson likely was buying meat from Jennings' firm, though he could have been buying clothing or other supplies from the Emporium. Having previously signed checks "Wm. Miller & Co.," Patterson now signed "Wm. L. Patterson" on those shown in Figures 15–17.

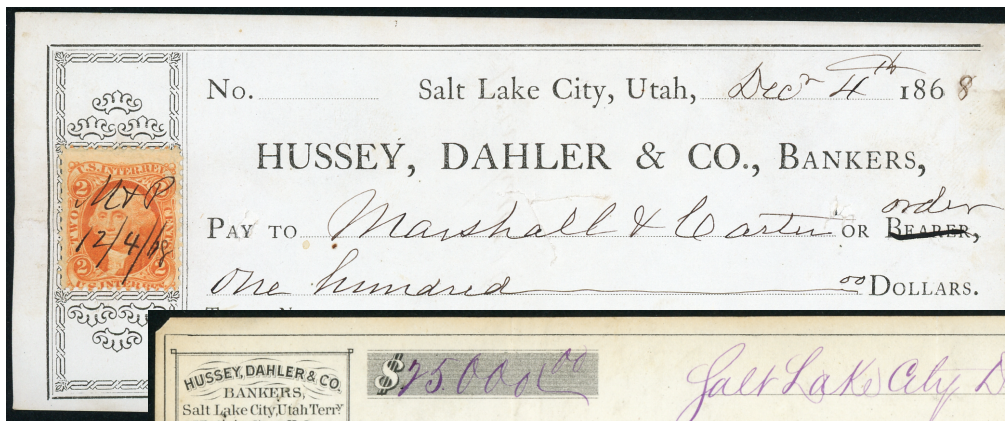
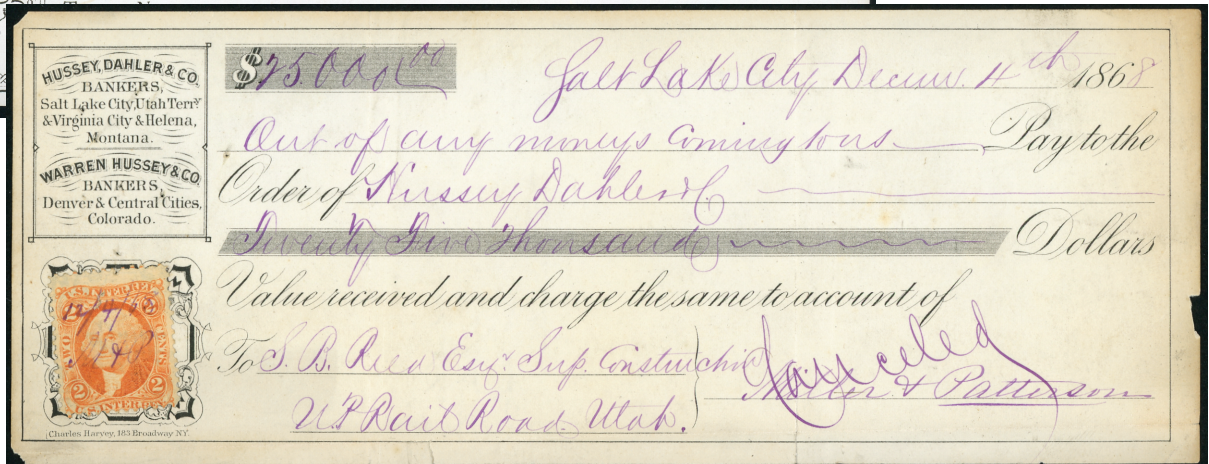


Figure 22. To the law firm Marshall & Carter

Figure 23. Draft drawn on the UPRR for \$25,000, marked "Cancelled"



Salt Lake City

The remaining checks in the lot are all datelined Salt Lake City, though Miller and Patterson's crew was working at Echo Camp. There is some information that things were not going well between Miller and Patterson during the last months of 1868, but Patterson was still in charge of ordering supplies. The check of September 16 shown in Figure 18 was written to Ornstein & Popper, who were among the few Jewish settlers in Salt Lake City. They made their living as butchers and makers of candles and soap.

As shown in Figure 19, by late September Patterson began to sign checks "Miller & Patterson." This one was made to Richard Maxfield & Co. Maxfield had a sawmill in Big Cottonwood Canyon, and would have been a source of timbers to hold up a tunnel roof, and possibly railroad ties.

As exemplified by Figure 20, a number of checks were written to John W. Zehner, who may have served as foreman for Miller's crew. All are endorsed over to others, much as the earlier checks to William Horn were (Figures 1, 2). Horn should still have been serving as paymaster, but there are no checks in the lot made out to him in the last months of 1868, so perhaps Zehner had replaced him.

The checks shown in Figures 18–22 were written on the Banking House of Hussey, Dahler & Co.

Warren Hussey and Charles Dahler opened their banking business around 1865, with branches in Montana and Utah. The latter was later renamed the First National Bank of Utah, which prospered until the Panic of 1873, when it failed. The check shown in Figure 21 was written to Warren Hussey himself, for \$3,000. It obviously was not for supplies. It may have been repayment of a loan, as Miller's work on the Echo Tunnel was not progressing well.

If there was a falling out between Miller and Patterson, the latter continued to sign checks for the firm. Miller's crew continued to work away on "Tunnel 2" in Echo Canyon. Eventually a bypass was built, and the tunnel would not be ready for use until April of 1869.

Figure 22 shows a check written December 4, 1868, to the law firm of Marshall & Carter, described in May 1871 as "the principal one in Salt Lake City . . . Mr. Marshall . . . ranks as one of the great lawyers of the nation." However the source, *The Phrenological Journal and Life Illustrated*, does not inspire confidence.

Figure 23 shows a draft made the same day, attempting to collect \$25,000 from the Union Pacific. It is marked "cancelled," and there is a note on the back to the effect that the Union Pacific had already paid \$50,000 to the Miller & Patterson account with Hussey and Dahler.

Though Patterson may have had less to do with running the partnership after October of 1868, the

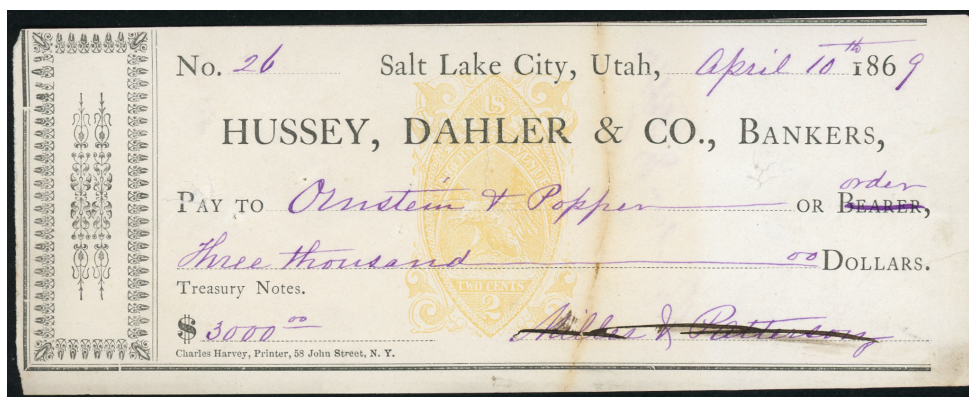


Figure 24.
William
Patterson was
still writing
checks from
the Miller
& Patterson
account as late
as April 1869

check shown in **Figure 24**, to butchers Ornstein and Popper dated April 10, 1869, is still signed “Miller & Patterson” in Patterson’s hand. By that time the Echo Canyon tunnel would have been nearing completion, and in a month the Golden Spike ceremony would take place.

While William Patterson may have been set aside for a while, a railroad pass was issued to him on March 18, 1869, by the Union Pacific from Omaha to Echo “a/c construction,” and he was given a silver-plated tea set by the company when he left the project. There is no knowledge as to whether William Miller was given the same parting gift.

In March of 1870 Miller wrote to Patterson about trying to collect a substantial amount of money possibly owed to both. At the time, Miller was farming near Omaha. “It would do you good to see me plow and chop wood my cattle is doing well . . . I want 400 acres planted. . . .”

Patterson apparently was prone to making poor financial decisions, and lost what he had earned from the venture. For a time he attempted to collect more money from the Union Pacific, apparently in vain.

Perhaps William Horn came out best, dying in 1917 with the military rank of Major.

The golden spike provided by David Hewes is in the Cantor Arts Center of Stanford

University. There were three other ceremonial spikes, but that’s another story.

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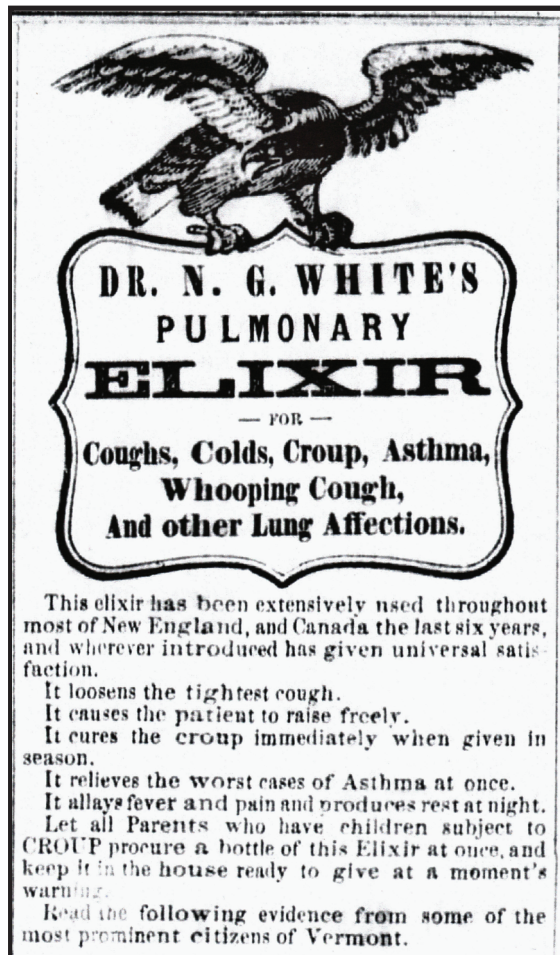
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Dr. Henry Baxter Dr. Henry Baxter & Son Patent Medicine Manufacturers, Highgate, Vermont

By Michael J. Morrissey

Henry Baxter was born on April 15, 1821, in Norwich, Windsor County, Vermont. He was educated at Norwich University and in 1841 graduated from the Castleton Medical College. He initially set up his medical practice at Brandon, Vermont, but relocated to the village of Highgate Falls, Franklin County, Vermont, in 1842, settling in as the town physician, a position he was to occupy for many years. In November 1843 he married Miss Adelia G. Woodruff at Tinmouth, Vermont, and set about raising a family. Losing no time whatsoever, Adelia gave birth to what proved to be their only child to live past the age of ten, Frank Woodruff Baxter, in that same year.

In a patent medicine pamphlet published by Baxter and entitled "Dr. N. G. White's Almanac for 1866," Baxter wrote that in 1856 after "having



**DR. N. G. WHITE'S
PULMONARY
ELIXIR**

— FOR —

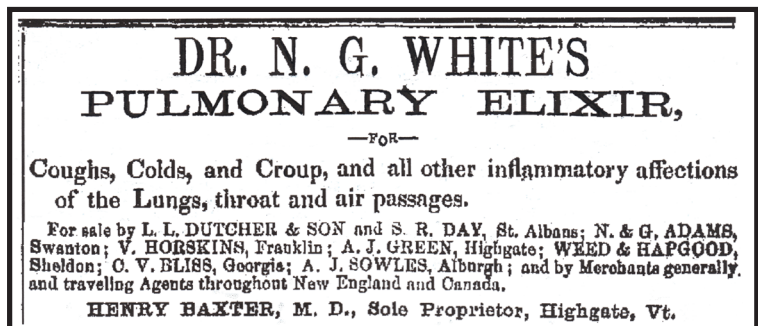
**Coughs, Colds, Croup, Asthma,
Whooping Cough,
And other Lung Affections.**

This elixir has been extensively used throughout most of New England, and Canada the last six years, and wherever introduced has given universal satisfaction.

It loosens the tightest cough.
It causes the patient to raise freely.
It cures the croup immediately when given in season.
It relieves the worst cases of Asthma at once.
It allays fever and pain and produces rest at night.
Let all Parents who have children subject to CROUP procure a bottle of this Elixir at once, and keep it in the house ready to give at a moment's warning.

Read the following evidence from some of the most prominent citizens of Vermont.

Figure 2. 1862 ad for N. G. White's Pulmonary Elixir



**DR. N. G. WHITE'S
PULMONARY ELIXIR,**

—FOR—

**Coughs, Colds, and Croup, and all other inflammatory affections
of the Lungs, throat and air passages.**

For sale by L. L. DUTCHER & SON and S. R. DAY, St. Albans; N. & G. ADAMS, Swanton; V. HORSKINS, Franklin; A. J. GREEN, Highgate; WEED & HAPGOOD, Sheldon; O. V. BLISS, Georgia; A. J. SOWLES, Alburgh; and by Merchants generally, and travelling Agents throughout New England and Canada.

HENRY BAXTER, M. D., Sole Proprietor, Highgate, Vt.

engaged in the general practice of medicine in the cold and changing climate of Vermont and Canada, [and] forcibly felt the necessity of the people having a reliable remedy, particularly adapted to the inflammatory lung and throat diseases in this climate, [available remedies] being either too stimulating or containing too much opium, [I] concluded to give the public the benefit of a remedy that I had used in my practice, with unfailing success, for fifteen years." (Bracketed words added for clarity.) The product he was referring to was called "Dr. N. G. White's Pulmonary Elixir." One of the earliest references to this product that could be found by the author is illustrated here in Figure 1 and appeared in the *St. Albans Messenger* newspaper in November 1856. Note that it was a claimed cure-all for coughs, colds, croup and virtually all lung ailments. Six years later the advertisement illustrated in Figure 2 appeared in newspapers throughout Vermont and the surrounding area. Note the eagle designed to catch the attention of the reader. Whether Dr. N. G. White was a real person or merely an advertising gimmick is not known.

Figure 1.
1856 ad for
N. G. White's
Pulmonary
Elixir

On October 1, 1862, the Civil War revenue act imposed a tax on proprietary medicines at the rate of 1¢ per 25¢ or fraction in retail value up to \$1.00 and then 2¢ per 50¢ or fraction in retail value thereafter. In most instances the tax amounted to about 4%. It is known that during that time that Baxter's Elixir retailed for 25¢ per bottle, thereby requiring a 1¢ revenue stamp. The first cancellation used by Baxter on one of his revenue stamps is shown in Figure 3. It is a single

Figure 3. "H.
BAXTER, M.D."
cancel



circle steel die device in black on, as might be expected, a perforated 1¢ Proprietary, Scott R3c. It is also known on the much scarcer partly perforated variety, R3b.

Over the years Baxter used his medical income to finance other business ventures in the village. He owned a furniture store, a drug store, a grocery store and H. W. Baxter & Co., undertakers. He not



Figure 4.
*Baxter's
Highgate Manor*

only brought neighbors into the world, he escorted them out as well! Sometime in the late 1860s the doctor purchased the Captain Steven Keyes residence known as Highgate Manor, which had been a stop on the Underground Railroad. The good doctor used a portion of the house for his surgery. Still standing to this day, it more recently has served as a speakeasy night club, a vacation resort, and currently serves as a bed and breakfast and as a host to weddings and receptions. A photograph of the Manor as it looks today is shown in **Figure 4**.

As of the mid-1860's the Pulmonary Elixir was Dr. Baxter's only proprietary. This was soon to change. He is known to have manufactured and sold another proprietary called "Baxter's Pain Extractor"

as early as 1865 which sold for 35¢ per bottle. No references to it can be found in the newspapers of the day and it must be assumed that its marketing was done by direct communication with agents. In 1869 he began advertising a product called "Baxter's Worm Lozenges." A rather spare advertisement for the lozenges appeared in December 1869 in the *Bennington Banner* newspaper and is illustrated here in **Figure 5**. While newspaper advertisements of the period are silent as to the retail price of the lozenges, there is evidence that in 1875 they sold for 25¢ per box. From 1869 on the price probably never exceeded 25¢, and thus required a 1¢ revenue stamp.

Figure 6 shows a 2¢ blue First Issue Proprietary stamp, Scott R13c, bearing a letterpress-printed precancellation in black reading horizontally in three lines of upper case Roman type as follows: "H. BAXTER./MAY./1870." Other known dates for this precancel are: MARCH 1870, NOV. 1870 and JAN. 1871, all on the 2¢ blue Proprietary. This particular precancel is quite scarce. The use of this denomination constitutes a penny increase from the stamp illustrated in **Figure 2**, usually indicative of a price increase. Exactly when this increase occurred cannot be pinned down with a great deal of accuracy. However, it is known that by 1866 the elixir was retailing for 50¢ per bottle, double what it cost a few years earlier. This nicely explains the use of the 2¢ denomination. Though it would not have been applied to the lozenges which required only a penny tax, it would surely have been used for both the elixir and the pain extractor.



Figure 6. "H. BAXTER." cancel

In the 1870 U.S. federal census Frank Baxter is listed as a druggist. It is believed that Frank Baxter, the doctor's son, managed the Baxter drug store and was in charge of the manufacture of the medicines. It also known that the income from that patent medicine business permitted Dr. Baxter to eventually retire from the active practice of medicine, except to treat an occasional patient on a strictly emergency basis.

Undoubtedly, the patent medicine business succeeded largely due to Frank's contributions and in early 1871 the doctor rewarded him by taking

SOMETHING NEW.

Baxter's Worm Lozenges.

Are a rare and never failing remedy for

WORMS.

TRY THEM **Sold by Dealers in Medicine.**

Figure 5. 1869 ad
for Baxter's Worm
Lozenges

him in as a partner, changing the name of the business to H. Baxter & Son. A business cover from that new partnership is illustrated in Figure 7. Note that it prominently features their two most popular proprietaries, the elixir and the lozenges.

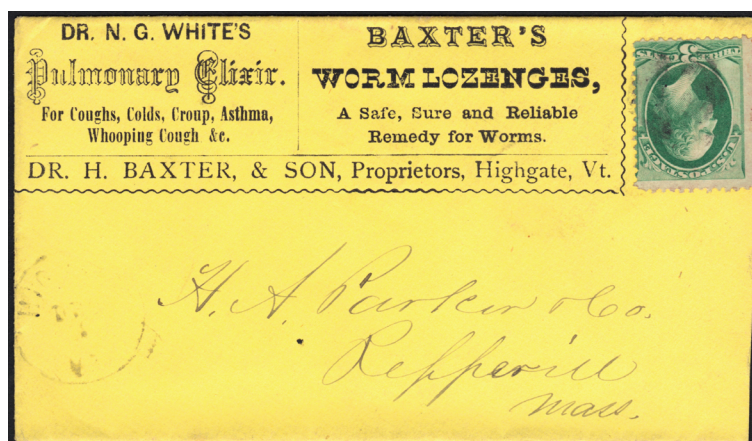
Inasmuch as the name of the business changed, it was necessary to alter their revenue stamp cancelling device to reflect that change. Figure 8 features examples of the new precancel on both the 1¢ and 2¢ First Issue Proprietary stamps. The typeface in the first and third line is the same as the original Baxter precancel, but with the addition of "& SON" at the end of the first line. The typeface for the month is much bolder and the cancel arranged vertically so as to accommodate the longer firm name. The 1¢ value would have been used on the lozenges, while the 2¢ could have been used on either the elixir or the pain extractor. These are the



Figure 8. "H. BAXTER & SON." cancels

only two recorded examples of precancels for this iteration of the Baxter firm. For this reason, they must be considered of the highest order of rarity.

Interestingly, about one year later in February 1872, the Baxters sold their trademarks and proprietary rights to all three of their medicines to Lord Brothers for \$8,000; a not inconsiderable sum at the time. The Lord Brothers were Loren B. Lord and G. M. Lord, operators of a patent medicine house in Burlington. Loren B. Lord was also associated with Henry & Co., also of Burlington and the largest drug house in the state. G. M. Lord, on the other hand, was closely associated with John F. Henry of New York City, the largest wholesale drug firm in the world.



The Lord Brothers lost no time in increasing the exposure of their newly acquired proprietaries. Figure 9 is an advertisement that appeared in the *St. Albans Daily Messenger* newspaper barely a month after the deal was closed. It extols the virtues of both the elixir and the lozenges in a format more eye-catching than any ever used by Dr. Baxter. While there is no attribution as to the proprietor here, it could have only been the Lord Bros.

It should be noted here that reports of the sale of the Baxter nostrums that appeared in the press in February 1872 specifically named the Baxter proprietaries as the elixir, the pain extractor and the lozenges. There was no mention of any bitters. Additionally, there does not appear to be any reference in the public record of a Baxter bitters during the time when Baxter himself was actually in the drug business (1856–1872). Nonetheless, commencing in 1873 ads began appearing in the press regarding a previously unknown nostrum attributed to Dr. Baxter, namely "Dr. Baxter's Mandrake Bitters." These ads make no attribution as to the proprietor, but at that point the proprietors

Figure 9. 1872 ad for Baxter products shortly after sale of the firm to Lord Brothers

DR. N. G. WHITE'S PULMONARY ELIXIR.

BAXTER'S WORM LOZENGES

THIS ELIXIR IS WARRANTED.

To Relieve the *CROUP* in thirty minutes.
 To Relieve a *COMMON COLD* immediately.
 To Relieve the *ASTHMA* at once.
 To Cure all *COUGHS* before ulceration.
 To Cure *SORE THROAT*.
 To Cure *HOARSENESS* of Singers or Speakers.
 To always *LOOSEN A COUGH*.
 To always cause the Patient to *RAISE FREELY*.
 To always produce *REST AT NIGHT*.
 Sold by all Dealers in Medicines.

Something New!!

BAXTER'S WORM LOZENGES

Are a sure and never failing
REMEDY for

WORMS
TRY THEM!



Figure 10.
Portion of
Dr. Baxter's
Mandrake
Bitters bottle
showing Lord
Brothers as
proprietors

claim that Baxter developed the bitters after the initial sale and then sold the rights, the evidence is thin. The bottle collecting community is well acquainted with bottles for the bitters, the earliest of which name the proprietors as Lord Bros. of Burlington. An example is shown in **Figure 10**. There are apparently no bottles in existence which name Baxter as the proprietor of the bitters. What are we to conclude from all this? The most logical explanation is that the Lord Brothers decided to use the Baxter good will and trademarks which they had purchased the year before to launch a new proprietary medicine entitled Dr. Baxter's Mandrake Bitters, thereby capitalizing on Baxter's long-standing reputation as a preparer of fine medicines.

In addition to his medical practice and business interests, Baxter was a prominent Democrat

of the Baxter medicines were the Lord Bros. If not from Dr. Baxter, where then did the Baxter's Bitters come from? While there is a

and a citizen dedicated to the public good. To that end he was variously engaged as a State Representative in both 1857 and 1870, and as a State Senator in the 1880s. He was a Customs Collector during the Buchanan Administration and a Pension Examiner during the Cleveland Administration.

At the time of his death he was the Postmaster at Highgate.. He passed away in 1897, aged 77, and is interred in the Episcopal Church Cemetery at Highgate Falls (**Figure 11**).



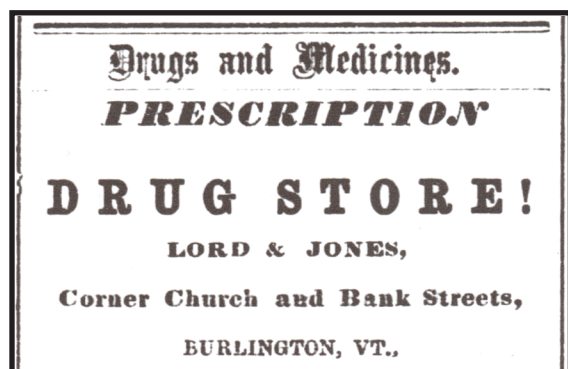
Figure 11. Henry Baxter tombstone

Lord Brothers and Loren B. Lord Patent Medicine Manufacturers of Burlington, Vermont

By Michael J. Morrissey

Loren Bixby Lord was born in Waterbury, Vermont, on May 15, 1841. In 1863, at age 22 he commenced his business career as a patent medicine salesman in Montreal, Quebec, Canada. He returned to Waterbury in either late 1864 or early 1865 and became a salesman at the Waterbury branch of the wholesale drug firm of John F. Henry & Co. of Burlington. Soon thereafter he entered the employ of the New York City patent medicine firm of Demas Barnes & Co. as a traveling salesman, representing that firm on the road while sometimes based in New Orleans and at other times based in Montreal. He married in 1866 and, probably

Figure 1. Circa
1870 Lord &
Jones ad



thinking it best to settle down and stay off the sales circuit, began work for the firm of Henry & Co. in New York City in 1867.

In 1870 he returned to Burlington

and partnered with H. D. Jones in the operation of a drug store at the corner of Church and Bank streets. A contemporary advertisement is illustrated in **Figure 1**. This brief venture lasted only until February 19, 1872, when their partnership was dissolved. Jones retained the drug store while Lord immediately formed a partnership with his brother, and his junior by two years, George Morton Lord, under the name Lord Brothers in the Payne's Block building on Church Street. In that same month it was reported in the press that the newly formed partnership had acquired the rights to all three of the proprietary medicines owned by the firm of Dr. Henry Baxter & Son of Highgate, Vermont. Those proprietaries were Dr. N. G. White's Pulmonary Elixir, Dr. Baxter's Pain Extractor and Dr. Baxter's Worm Lozenges. They also acquired the rights to Dr. Baxter's fly paper, which was of course not a medicinal. They later marketed another claimed Baxter nostrum called Dr. Baxter's Mandrake Bitters. There is however no evidence that Dr. Baxter ever owned the rights to such a proprietary and it was most likely a medicine that originated with the Lord Brothers themselves. The Lord Brothers' use of the Baxter name was, in



*Figure 2. Lord Bros.
Type 1 cancel*

*Figure 3. H. Baxter & Son
"predecessor" cancel.*

*Figure 4. Lord Bros.
Type 2 cancel*

*Figure 5. Lord
Bros. Type 3
October 1873
cancel*

all probability, nothing more than a marketing ploy used in order to capitalize on the esteemed Baxter reputation.

Figure 2 illustrates a 2¢ Second Issue Proprietary stamp, Scott RB2a, bearing a letterpress-printed precancel in three lines of black Roman type reading vertically down as follows: "LORD BROS./FEB/1872.," the exact month and year they acquired the rights to the Baxter proprietaries and commenced operations. Let us refer to this precancel as Type 1. Just to the right of the Lord Bros. stamp is **Figure 3**, being a Baxter and Son precancel on a 1¢ First Issue Proprietary, Scott R3c, dated April 1871. The typefaces and orientation on the stamps are identical. Their juxtaposition here is done to highlight these features in a manner so as to make visually evident the transfer of ownership of the proprietaries from the Baxters to the Lords. It is not known whether the stamp precancelling was contracted out to the same job printer by both Baxter and Lord, or whether an in-house tabletop press used by Baxter was transferred to Lord, who then made the necessary alterations to the existing printing plate, though the latter is undoubtedly the more plausible scenario.

Another Lord Brothers precancel, let us call it Type 2, is shown in **Figure 4**. It is the same as the Lord Type 1, except the month is in a less bold typeface. A third Lord Bros. precancel, Type 3, is shown in **Figure 5**. It is oriented horizontally and both inverted and split, leaving the third line of the cancel above the first and second lines. The typeface is identical to the first and third lines of the Type 1 and 2 precancels. It reads as follows: "LORD BROS./10/1872." The "10" represented the month of October in the Quaker dating system.

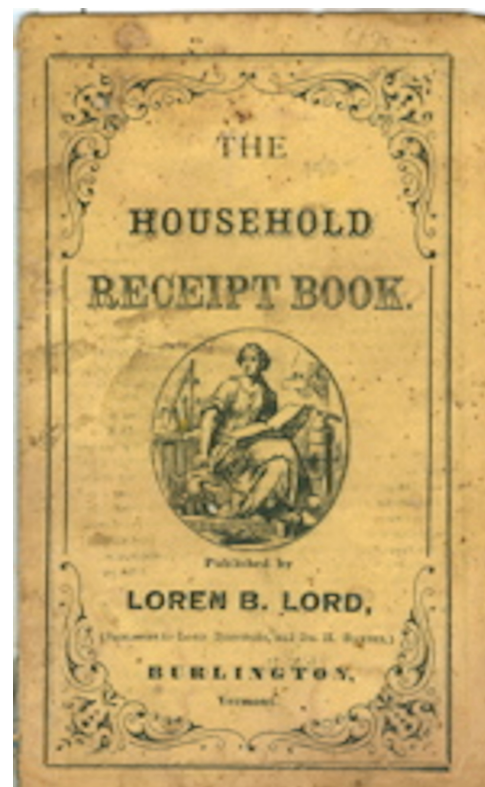
On December 23, 1872, after a mere eleven months together, the Lord Brothers partnership broke up, with George leaving and his brother continuing the business as simply Loren B. Lord. **Figure 6** shows a Loren B. Lord precancel on the 2¢ 2nd Issue Proprietary, Scott RB2a. It is in the

same style and typeface as the Lord Bros. Type 3 precancel, except that it reads vertically up as follows: "L. B. LORD/1/1873." One can refer to this as either Lord Type 4 or L. B. Lord Type 1. I prefer the latter, inasmuch as the firm's principals and name had changed, creating a new and distinct entity and thus deserving separate treatment. All four of these precancels are extremely scarce. This should not be in the least bit surprising. After all, the Lord Bros. partnership lasted just eleven months at the outside, while the sole proprietorship of Loren B. Lord lasted only another seventeen months. **Figure 7** shows the cover of an L. B. Lord almanac which was issued as a way to promote his proprietaries sometime during the short life of the firm.

The wholesale drug firm of Henry & Johnson located in Burlington, Vermont, was composed of William W. Henry and Eli B. Johnson. That partnership was dissolved on June 1, 1874, and at the same time a new partnership was formed by the inclusion of Loren B. Lord, under the name Henry, Johnson and Lord. This became the firm under whose



*Figure 6. L. B.
Lord January
1873 cancel*



*Figure 7. Loren B. Lord
almanac circa 1873*

proprietorship the Baxter nostrums were thereafter marketed. After Henry and Johnson passed on, Loren nonetheless continued the business in their joint name for many years. In addition to his partnership with Henry and Johnson, Lord was also the sole proprietor of a poultry food business in Burlington. Loren B. Lord died on May 3, 1915, at Burlington. His brother George passed away in 1929.

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(Loren B. Lord Deposition). Supreme Court of the United States, No. 333, Transcript of Record, Filed October 13, 1879; *The Manhattan Medicine Company, Appellant vs Nathan Wood and John T. Wood*, Appeal From Circuit Court of the United States for the District of Maine, pp. 125–6.

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Two Little-Known California Match Manufacturers

By Michael J. Morrissey

R. E. Wood

Romanzo Erastus Wood, a likeness of whom can be seen in **Figure 1**, was born in Springfield, Massachusetts, on August 10, 1838. When he was five years old his family moved westward; first to Wisconsin and then on to Nebraska. In 1859 the family uprooted once again, arriving in Napa,



Figure 1. R. E. Wood circa 1875

California later that fall. Five years later he married Mary Elizabeth Wade. In 1868 he and his young wife left Napa and settled on a farm in Santa Cruz County near Bear Creek which he named Troutdale Farm. In the 1870 decennial federal census he is a self-described farmer. However, there is ample evidence from the public record that he was engaged in various profit-generating pursuits in addition to the farming operation. A man of eclectic interests, he manufactured and sold knives, cutlery, brooms, his own patented squirrel and gopher traps, and eventually matches.

R. E. Wood's greatest claim to fame however was not for any of the above enterprises, but rather as a prominent landscape photographer. The Wood photographic collection currently reposes in the Meriam Library of California State University at Chico and consists of over 400 glass negatives. Stereo-photography was a specialty and he and his wife often travelled about northern California putting on stereopticon shows for profit.

While the exact date Wood's foray into the match-making business is not known, we do know that he was producing matches as early as 1872,

as reflected in a newspaper article that appeared in the *Santa Cruz Weekly Sentinel* in August of that year. Matches however were apparently never anything more than a sideline to his more lucrative enterprises. As a match manufacturer he never opted to avail himself of the benefits of a private-die stamp, but instead used the regular government proprietary stamps which he canceled in a letterpress with his distinctive indicia. A fine example is shown in **Figure 2** on a 4¢ Third Proprietary Issue stamp on silk paper, Scott RB14a. This precancel is by no means common and commands a substantial premium whenever offered by knowledgeable revenue stamp dealers. It reads in black ink vertically up in two lines of Roman type and all examples are dated June 1st, 1876.

An example of Wood's box label illustrated in **Figure 3** shows the firm's location as Napa, though the 1872 news item referenced above indicated that he was making matches at his Santa Cruz farm. Note that the box for which the label was created was for 1,200 matches. At the time, such a large box of matches would have been unusual in other parts



Figure 3. R. E. Wood cancel

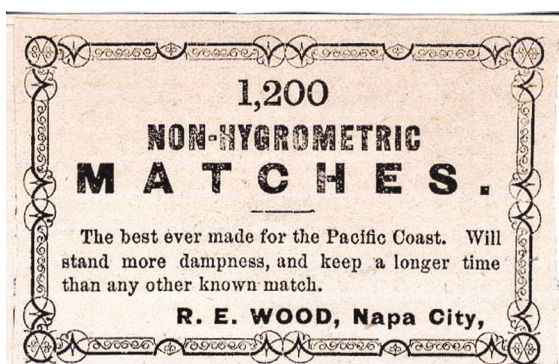


Figure 3. R. E. Wood match box label

of the country, but not in California where such quantities were the rule rather than the exception. There were several reasons for this. California was a large state, but with a comparatively small population. Distances from rural areas to urban areas where matches could be readily obtained were greater than in more densely populated areas such as those on the opposite coast. The mining camps, which were usually in isolated areas often requiring pack mules to get in and out of, were not unusual. Since matches were not easy to obtain in such remote areas, miners, ranchers and others stocked up on large quantities of them so as not to exhaust their supply before their next scheduled trek back into town for food and other necessities. Consequently, the 1,200 count caddy served their purpose quite well.

The tax on matches being 1¢ per 100 or fraction, a box of this size would have required 12¢ in tax. Since there was no 12¢ general Proprietary stamp with which to stamp his packages of matches, Wood was forced to use several stamps of lower denomination to make up the rate. This problem did not begin when Wood began manufacturing matches, but in fact had been an ongoing problem for quite some time. Figure 4 is a copy of an article that appeared in the *San Francisco Bulletin* newspaper in October 1869, wherein it was noted that area match manufacturers were having a



Figure 5. Robinson, Fowler & Co. cancel

Scarcity of Revenue Stamps.

There have been for some time past complaints from a certain class of manufacturers on this coast that they are unable to obtain stamps of a proper denomination to place upon their wares, and that in consequence they are often put to trouble and cost needlessly.

Below we publish the statement of a Match Manufactory in this city, whose complaints, we doubt not, are well founded :

EDITOR BULLETIN.—Our business as manufacturers of matches requires us to purchase and use about \$5,000 worth of stamps per month.

During three years the largest denomination of Proprietary Stamps that could be had were the four cent stamps, although repeated and urgent requests for a larger value of the article proved futile. Since then the Department has allowed the four cent stamp and then the three cent stamp to be exhausted; and now we are compelled to use two cent stamps, or six stamps on each package of 1,200 matches, a great disadvantage, and also at an additional expense.

You would much oblige the undersigned by pointing out to them where the fault lies, and why we are not furnished with such stamps as we can best use to the advantage of our business. Very respectfully.

Here follows the name of a responsible firm.

It is our belief that with the application of the proper officer in this city, there would be no necessity for complaints of the nature here made.

Figure 4.
October 1869,
San Francisco
Bulletin article

difficult time obtaining higher denominations of stamps with which to pay the tax on their large boxes. The 4¢ Third Proprietary Issue stamp is the only type known bearing the Wood precancel and in all likelihood was the only denomination he ever used. Three such stamps could have been used to pay the 12¢ tax on his 1,200 count boxes.

How long did Wood remain in the match trade? Probably not very long. Certainly not long enough to prompt him to ever change the date in his canceling device. The probable limited output over a probable limited period of time may account for the scarcity of this precancel.

Romanzo Erastus Wood died on April 1, 1925, in Helena, California, aged 86 years.

Robinson, Fowler & Co.

Figure 5 illustrates another 4¢ Third Proprietary Issue, this one is on watermarked paper, Scott RB14b, also bearing a letterpress-printed precancel, as attractive as the Wood example. It reads up in four lines of black Roman type: "Canceled by/ Robinson, Fowler & Co./July 5, 1878."

Figure 6.
1879, article
reporting seizure
of Robinson,
Fowler & Co.
factory for selling
unstamped
matches

—The revenue agent at San Francisco has seized the cigar factory of Curtis, Hix & Co. for sending out cigars unstamped. The value of the factory is \$4,000. Also, the match factory of Robinson, Fowler & Co., for selling unstamped matches. The factory is valued at \$21,000. Forty-eight smaller seizures are reported, including the fraudulent cigar factory of J. Cosner, at San Luis Obiscus.

The San Francisco firm of Robinson, Fowler & Co. was composed of John B. Robinson and Lucius C. Fowler and was, as of 1878, engaged in the manufacture of brooms, wood ware, willow ware, brushes, twine and other such household notions. It was in that year that they added matches to their repertoire by the opening of their Excelsior Match operation. It was located at 203–205 Sacramento Street, which was the same location where all of their other wooden ware was produced. Perhaps they viewed this as an opportunity to make use of the scraps left over from their broom and other wooden product operations. In any event, they were not in the match business for long. The Robinson, Fowler precancel is scarcer than its R. E. Wood cousin, though retail prices might not truly reflect just how much scarcer. An 1877 San Francisco directory lists Robinson, Fowler & Co. at the above address, and gives a list of their product lines, but does not include matches. The 1878 and 1879 directories incorporated matches into their list of specialties. Come 1880, they are delisted entirely, lock, stock and barrel.

What happened to Robinson, Fowler & Co. that might account for their disappearance from the San Francisco directories after 1879? The answer may be found in a press release made by the local Internal Revenue Office in San Francisco, which appeared, probably merely as a space-filler, in various newspapers throughout the country. The one depicted here in **Figure 6** is from the *Democrat and Chronicle*, a Rochester, N.Y., newspaper, of January 30, 1879. The company had been caught selling unstamped matches and its factory had been seized and forfeited to the government. Its value was estimated at \$21,000, a considerable sum in 1879. Inasmuch as their match business was so

closely intertwined with their other productions, all being manufactured at the same location on Sacramento Street in San Francisco, the seizure of the factory seems to have incidentally shut down all of their operations. [Ed. note: The 2,700 miles separating Rochester from San Francisco, the source of the news, undoubtedly contributed to the transformation of San Luis Obispo to “San Luis Obiscus”!]]

What could have induced the company to sell unstamped matches in contravention of the revenue law? Perhaps it was the frustration in not being able to get the requisite stamps, or maybe just the inability to get those of an appropriate denomination. Perhaps it was a desperate effort to hang on in a highly competitive market dominated by companies such as Newbauer, Bendel and San Francisco Percussion Match, all of which used private-die stamps. The self-inflicted wound leading to the company’s premature demise undoubtedly contributes to the rarity of their precanceled stamps in the philatelic marketplace today.

(Persons wishing to communicate with the author regarding this or other revenue stamp matters may do so by email at <mmorrissey@columbus.rr.com>.)

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**Write an article
for the *Revenuer*!**

Civil War Era Stamp Taxes on Brokers' Memos for Sale of Securities

By Michael Mahler

(Continued from Second Quarter 2019)

The Contract clause of the original Civil War documentary tax schedule, effective October 1, 1862, taxed brokers' memos for sales at a flat 10¢. Far more interesting philatelically was the amendment of July 13, 1866, effective August 1, which taxed memos for sale of "stocks, bonds, gold and silver bullion and coin, promissory notes or other securities" at 1¢ per \$100 of the sale price, or fraction thereof.

As shown in **Table 2**, reprised from the first installment of this series and updated, memos taxed at the 1866 rate have been recorded from 16 cities, nearly half from New York City. The first two installments covered New York memos,

and the third, those from Atlanta, Augusta, Baltimore, Boston, Charleston and Chicago. This one showcases memos from Hartford, New Bedford, Portland and Rochester. All are rare, with examples recorded for only one or two brokers. The ready explanation is that none of these cities had a stock exchange, and brokers could operate only via associates with seats on exchanges in New York, Philadelphia or Boston.

Table 2. Cities with Recorded Memos Stamped at 1866 Rate

City	Number of Brokers
Atlanta, Georgia	1
Augusta, Georgia	1
Baltimore	3
Boston	8
Charleston, S.C.	4
Chicago	1
Hartford, Conn.	2
New Bedford, Mass.	1
New York	52
Philadelphia	26
Portland, Maine	1
Providence, R.I.	7
Rochester, N.Y.	1
San Francisco	1
Washington, D.C.	2
Worcester, Mass.	1
Total	112

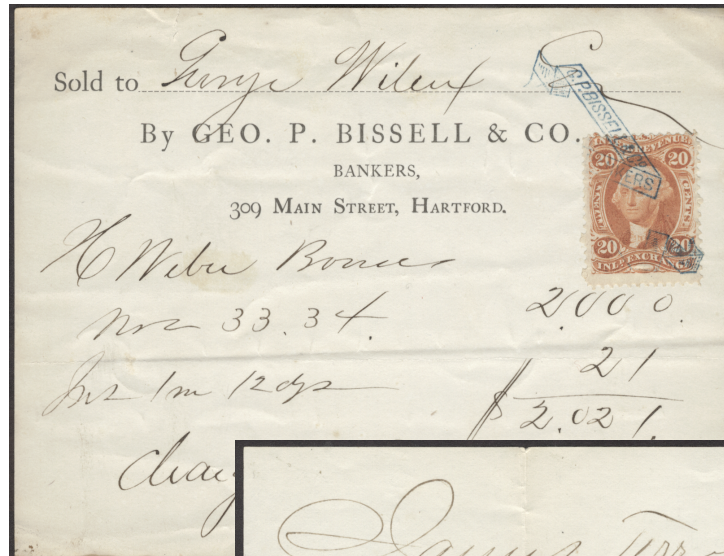


Figure 41. Above left, memo for sale of bonds with fancy cancel of Geo. P. Bissell & Co., Hartford. Above right, the cancel isolated

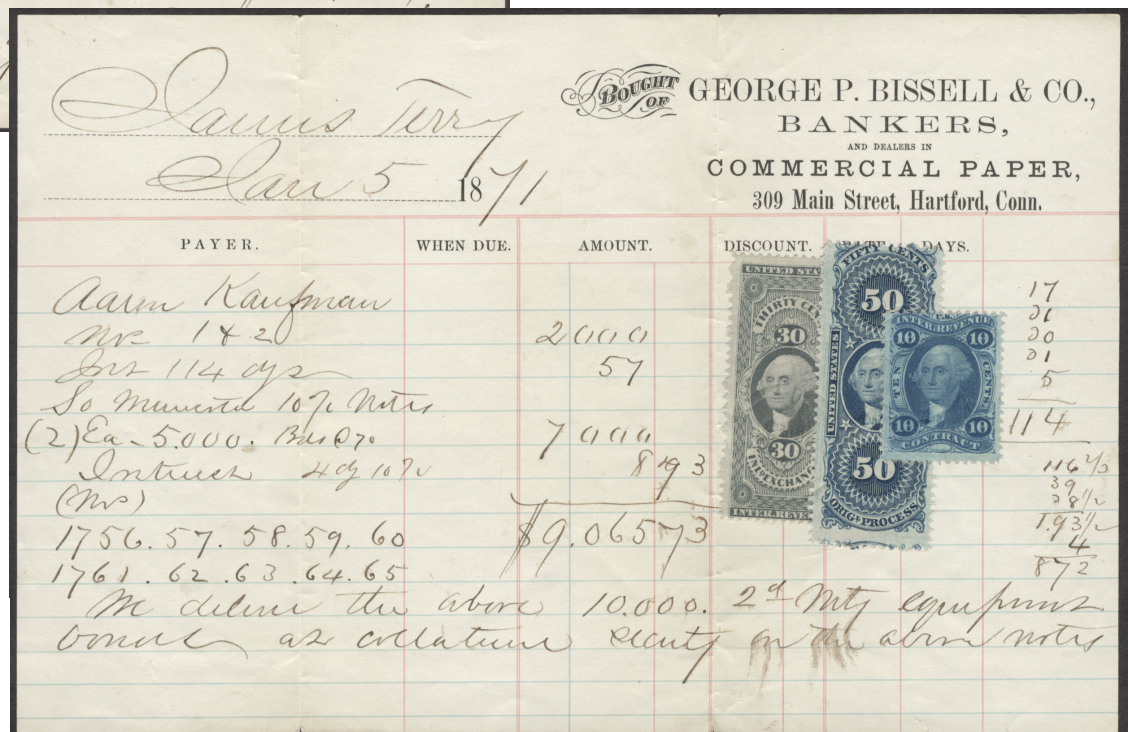
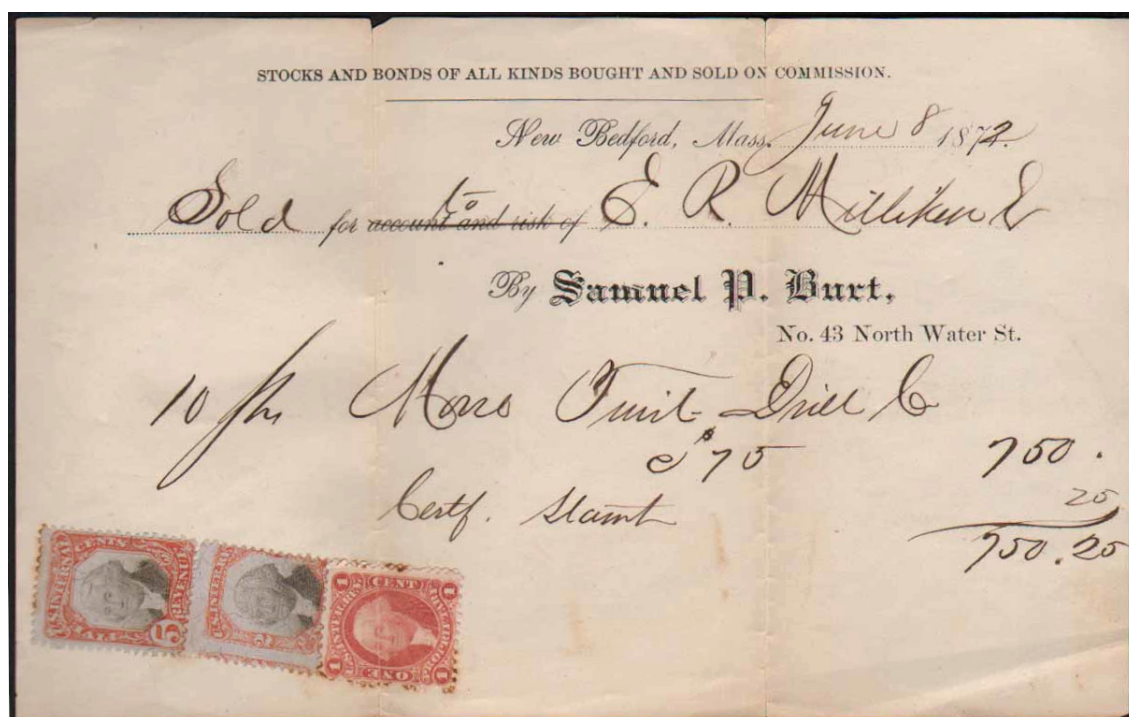


Figure 42. 1871 memo of Bissell & Co. for sale of \$9,000 in promissory notes, taxed at 90¢

Figure 42. 1872 New Bedford memo for sale of stock in "Morse Twist Drill [and Machine] Co." Note the additional 25¢ charge to stamp the stock certificate!



and brokers of Hartford, notable for their use of an elaborate ribbon-style fancy cancel, reading in part "G.P. BISSELL & Co. --- KERS." To the right of this is scrollwork that appears, strangely, to be separate from the rest of the cancel. However, the cancel extractor of Mustacich (2016, <http://www.battleship-revenues.com/articles/seecxl.html>) revealed vestiges of an additional length of ribbon connecting the two parts, presumably lettered "HARTFORD." Quite an elaborate cancel, certainly fulfilling the spirit of the law by making re-use obvious, but not fulfilling its letter, as it failed to include the date! The 20¢ tax applied to the sale of \$2,000 in bonds. The memo notes an additional \$21 charge for one month and 12 days interest, not included in the taxed amount.

Figure 42 shows an 1871 Bissell & Co. memo for sale of \$9,000 in promissory notes, taxed at 90¢ with

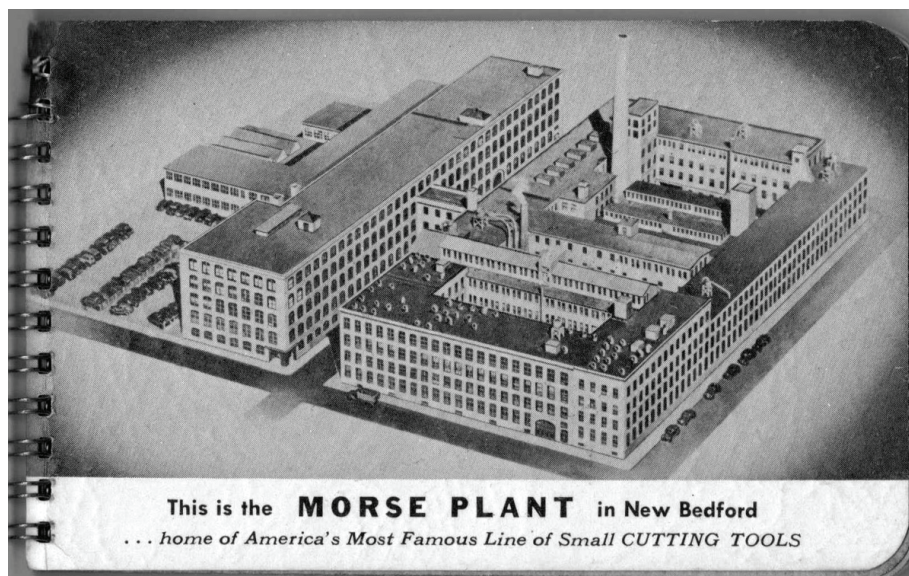


Figure 43. The Morse plant circa 1950

interest charges again ignored, this time for \$65.73. Faint concentric-circle cut cancels tie the stamps.

Figure 43 shows the sole recorded memo from New Bedford, for sale by Samuel P. Burt, stock and bond broker, of ten shares in the Morse Twist Drill Co. for \$750, the 8¢ tax paid by Third Issue 5¢ and 2¢ plus a nominally illegal 1¢ Proprietary. Burt even affixed the required 25¢ stamp to the stock certificate, and passed the charge to his client! In addition to helping decipher the company name, the internet supplies a satisfying backstory. In 1861 Stephen Ambrose Morse had invented the

"Morse Patent Straight-Lip Increase Twist Drill," and patented it in 1863. The following year, he found interested investors in New Bedford, and a company was organized, capitalized at \$30,000. It prospered, and surprisingly still exists today, albeit under corporate ownership. According to a March 1872 report, its stock was selling at 40 to 50% above par. This is precisely consistent with the June 1872 sale recorded here at \$75 per share against its \$50 par value. During its first 25 years the company diversified and made other tools, chucks, reamers, and taps. In 1889 its capital stock was increased to \$600,000 and the buildings covered an area equal to one mile. **Figure 43** shows its plant as depicted in a 1950 company advertising booklet.

Figure 44 shows the sole recorded memo from Portland, for sale by bankers J. B. Brown & Sons in March 1872 of five U.S. "5/20" \$100 bonds at a 12½% premium, total \$560.63, the 6¢ tax paid by Third Issue 5¢ and Second Issue 1¢, the latter seldom seen on document.

Figure 45 shows the sole recorded memo from Rochester, for purchase by Allis, Waters & Co. in November 1866 of "320 Russian" at 96½%, total \$6,880, taxed at 69¢, with the tax passed to the customer! Exactly what changed hands is mysterious. Converting to par value yields \$7,129.53, and dividing by 320 yields \$22.28 apiece. Converting to Russian rubles at \$0.777 per ruble yields 28.67 rubles apiece, not exactly the round number one might expect.

(to be continued)

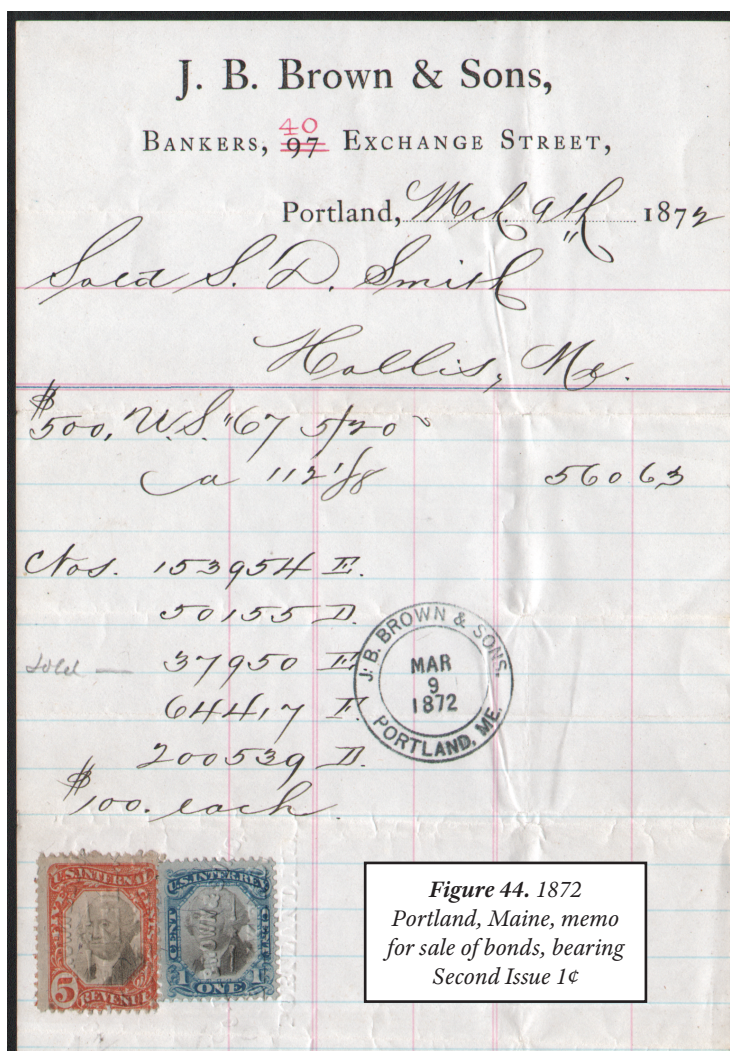


Figure 44. 1872
Portland, Maine, memo
for sale of bonds, bearing
Second Issue 1¢

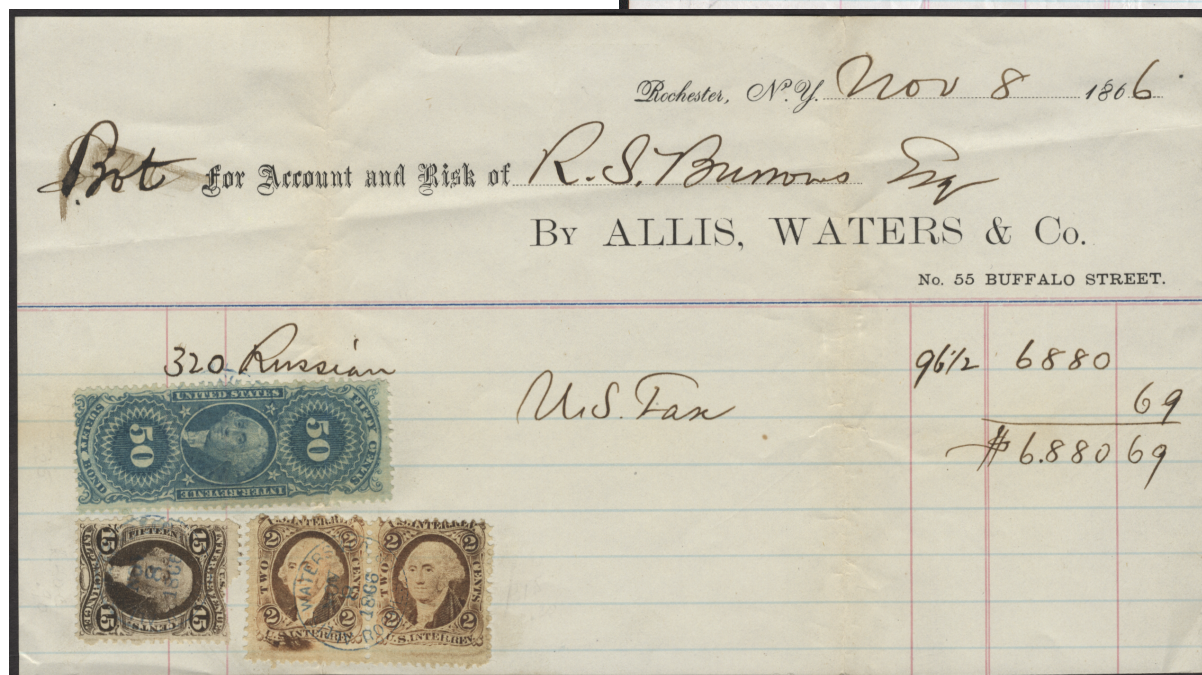


Figure 45. 1866 Rochester, N.Y., memo for purchase of "320 Russian," with the 69¢ stamp tax added to the bill!

Multiple Design Types for the Narcotic Strip Stamps

By Gregg Greenwald



Design differences have been observed in some of the U.S. Narcotic strip stamps, an example of which is shown above. This article will highlight the differences that have been observed.

In 1997, the unwatermarked varieties of the Narcotic strip stamps received new catalog numbers in the *Scott Specialized Catalogue of United States Stamps & Covers*, becoming RJA75 to RJA104. After purchasing of some of these unwatermarked varieties, I observed that the colors were deeper and the lines of the designs were clean, crisp and well defined on the unwatermarked stamps, in contrast to those on many of the watermarked stamps in my collection. I also noticed that some of the stamps on watermarked paper exhibited the same characteristics as those on unwatermarked paper. I thought that the differences might be due to “wet” versus “dry” printing (see an excellent explanation of Wet and Dry Printing in the *Scott Specialized* preceding Scott 1030). However, the Narcotic strip stamps were printed by offset, not intaglio, so the explanation of why the stamps appeared different eluded me.

In May 2018, I sought the help of Wayne Youngblood to confirm and help explain what I had observed in my study of the Narcotic strip stamps. I asked him to take a look at the stamps that I had accumulated and segregated simply as “fuzzy” versus “crisp”. Was there such a process with offset printing that produced “wet” versus “dry” characteristics? Could it be ink and/or paper? After a short period, he thought that while the paper may play a part in the observed differences, he was able to conclude that some of the differences that I had seen were likely due to different plates (or, perhaps, redrawn/refurbished plates) being used. He was also able to identify subtle design differences primarily in the scrollwork around the denominations. Honestly, I had never thought of comparing the scrollwork but, sure enough, subtle design differences were present. While it may not have answered all of my initial questions, it did lead me down a new path of discovery.

With this new information, I was able to take a closer look at the stamps, denomination

by denomination, to discover where the plates differed. Much to my chagrin, I could not identify any design differences in the three smallest sizes of Narcotic strip stamps (Scott-designated design type NT1 through NT3). While the “fuzzy” versus “crisp” differences are present, there were not any design differences that I could find.

It should be noted that, over time, plate wear could play a part in the design differences that are observed. This should not be confused with the presence of a redrawn/refurbished plate. For example, for Scott RJA46, the 1¢ of design type NT3, I was able to observe that dots were present in the pearls around the denomination in the very early printings, but disappeared in the 1940s and reappeared again in the stamps exhibiting “crisp” characteristics. I will attribute this difference to plate wear and not redrawn/refurbished plates until someone can convince me otherwise. (As an aside, while speaking to Ron Leshner about the stamp varieties at APS StampShow in August 2018, he thought that the “fuzzy” versus “crisp” differences might be explained by the introduction of acid-etched plates, or letterset, to produce offset stamps with crisp designs. I tend to agree, but this area of scholarly pursuit is outside the scope of this article.)

In the end, only the large strip stamps exhibited design differences that can be attributed to redrawn/refurbished plates.

Essentially, with the exception of the 3¢, 9¢, 18¢, 19¢ and 20¢, the scrollwork for each denomination is different, although some common characteristics were observed between denominations. To add a bit more complexity, subtypes involving the scrollwork at the left of the left denomination tablet will also be illustrated. These subtypes, in my opinion, are not related to plate wear but could be attributed to refurbished plates.

On the pages that follow, the design types are described for three selected denominations — 1¢, 16¢ and \$1.28. A full listing including all denominations is on the ARA website, at <https://www.revenuer.org/articles.asp>. It includes a checklist of the stamps (mint or used, imperf or roulette) for which each design type/subtype has

been observed. Please review your holdings for imperforate and rouletted examples that have yet to be recorded, as well as additional types.

The 1¢, 16¢ and \$1.28 shown here are the denominations with the most detailed and provocative design differences observed thus far.

1¢, RJA59



Type I, Scrollwork at far-left of left “1” has two types of dashed lines extending from line.

Subtype a, two full dashed lines extending from line.

Subtype b, two full dashed lines and a small dot extending from line.

Note: The two subtypes have been observed alternating between stamps within the pane.

Outline of left “1” without a distinctive line at top-left side of numeral.

Scrollwork at lower-right of left “1” has one distinct short line extending upward with a large break between scroll lines.

Outline of right “1” without a distinctive line at left side of numeral.

Type II, Scrollwork at far-left of left “1” has three dashed lines extending from line.

Outline of left “1” with a distinctive line at top-left side of numeral.

Scrollwork at lower-right of left “1” has two distinct short lines extending upward with a small break between scroll lines.

Outline of right “1” with a distinctive line at left side of numeral.



Type I, Scrollwork at far-left of left "16" has two dashed lines and a small dot extending from line.

Spike at 4 o'clock of circle enclosing left "16" is short.

Scrollwork at upper-left of right "16" contains three distinct lines.

Scrollwork at right of right "16" has a break .

Type II, Scrollwork at far-left of left "16" has two types of dashed lines extending from line.

Subtype a, two full dashed lines extending from line.

Subtype b, two full dashed lines and a small dot extending from line.

Spike at 4 o'clock of circle enclosing left "16" is short.

Scrollwork at upper-left of right "16" contains three distinct lines.

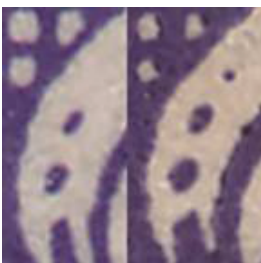
Scrollwork at right of right "16" is continuous.

Type III, Scrollwork at far-left of left "16" has two dashed lines and a small dot extending from line.

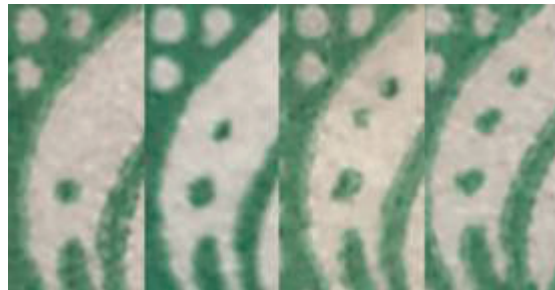
Spike at 4 o'clock of circle enclosing left "16" is long.

Scrollwork at upper-left of right "16" contains four distinct lines.

Scrollwork at right of right "16" is continuous.



\$1.28, RJA74



Type I, (Above left), scrollwork at far-left of left “1” has three types of dashed lines extending from line.

Subtype a, one full dashed line and a small dot extending from line.

Subtype b, two full dashed lines extending from line.

Subtype c, two full dashed lines and a small dot extending from line.

Scrollwork at far right of right “1.28” does not extend at left to below the ball above it.

Type II, (Above left), scrollwork at far-left of left “1” has three types of dashed lines extending from line.

Subtype b, two full dashed lines extending from line.

Subtype c, two full dashed lines and a small dot extending from line.

Subtype d, three full dashed lines extending from line.

Scrollwork at far right of right “1.28” extends at left to below the ball above it.

\$1.28, RJA74 (8 inches long with wide side margins)

Type II, (Above right), scrollwork at far-left of left “1” has four types of dashed lines extending from line.

Subtype a, one full dashed line extending from line.

Subtype b, two full dashed lines extending from line.

Subtype c, two full dashed lines and a small dot between the dashed lines extending from line.

Subtype d, three full dashed lines extending from line.

Puerto Rico Revenues: A Call for Information

By Gregg Greenwald

A catalog has been created to categorize and organize the revenue stamps of Puerto Rico issued under U.S. administration. The effort was started in September of last year, and thus far has received positive reviews. However, more input is needed from collectors to help fill in some of the gaps that exist.

of 1917 and 1918. I also had to comprehend just what a “Collegio de Abogados” was and why they had stamps.

My experience with the Chabot catalogue turned out to be woefully inadequate. While it helped me initially organize my additional acquisitions, there were too many instances where I was saying to



Documentary Essay 1900ca



Documentary 1902 \$50



Property Tax 1932ca \$50



Coffee Tax 1937ca



Cigars Exported to U.S. 1910 10



Cigarettes Exported to U.S. 1919 10 Class B

For background, I have been actively collecting U.S. revenue stamps since the mid-1980s. I avidly pursue non-cataloged varieties and have added many new listings to the revenue section of the *Scott Specialized Catalogue*. Approximately 10 years ago, I started to collect the Puerto Rico Rectified Spirits revenues as I thought that, except for one variety, completion was possible. Then I discovered that there was a vast group of handstamped provisional issues as well, and the chase was on. In my pursuit of the provisional issues, I obtained a modest collection of possessions revenues (both U.S. and Spanish) in 2012. Included in the collection was a large group of revenues from Puerto Rico that I had never seen before. They appeared to resemble U.S. revenue stamps except that many had a Spanish twist. Fortunately for me, the previous owner had notes mentioning a catalog by Charles Chabot. After purchasing a section of the Chabot catalog referencing Puerto Rico revenues, I made the decision that the pursuit of these revenues might be fun. How hard could this be? It has been, in no uncertain terms, a learning experience. I had to take several crash courses in U.S. Taxpays, including how to differentiate paper colors and the surcharges

myself “that’s odd,” where I would find something that was similar to what was in the Chabot catalog but was somehow different. Even worse, there were too many instances where I was not even certain whether a particular stamp was in fact a Puerto Rico revenue.

At the APS StampShow held in Columbus, Ohio, last August, I was again voicing my exasperation at trying to get a handle on my Puerto Rico revenue collection to the revenue dealer Eric Jackson, when he mentioned again (he had mentioned it for the last couple of years but I simply was not listening) that I should produce a catalog. Fortunately, there were also a few collectors at the show who were willing to assist my effort by sending scans of their collections for me to study and integrate into the catalog. I took my first draft to CHICAGOPEX in November and presented it to Eric. He thought it was an excellent start and said that I should continue. Additional collectors have volunteered scans of their collections for further study.

I have broken the new catalogue into the broad sections of Documentary, Tobacco, Alcohol, Miscellaneous (Digital Stamps and Meters), Association/Trade, Municipals and Essays/Proofs/



Cigarettes 1902 (2c) 10



Cigarettes 1902 (10c) 50



Public Shows 1940ca 10c



Drivers License 1942ca \$10



Documentary 1967ca \$20

Specimens. There are currently over 200 pages of listings including scans. I have tried to put emphasis into areas where I found myself having the most difficulty in trying to organize my holdings. I have included an abundance of scans of stamps that have been difficult to understand or were rarely seen in my past decade of collecting these issues. Much more work still needs to be done.

I highly recommend visiting the ARA website at <https://www.revenuer.org/articles.asp> and downloading the current version of the catalog. Print out the sections of interest and compare them with your holdings. A few notes to keep in mind:

1. Dates of issue, along with, at times, the proper sequencing of issues, has proven to be difficult. Rarely does a cancel include the date. In addition, fiscal history for many of the issues may simply not exist. When no date of usage is documented, it is denoted with a "?".

2. Documentary stamps with "SPECIAL TAX" overprint and additional specific purpose overprints are listed. However, while the stamps were printed, distributed and likely used, none may exist in collectors' hands. The question remains whether to list all stamps that possibly exist, or only those observed, with footnotes stating the remaining values.

3. Likewise, for the stamps related to Tobacco products, the listings are likely to have only scratched the surface. Many additional values, as well as additional types not listed, are likely to exist.

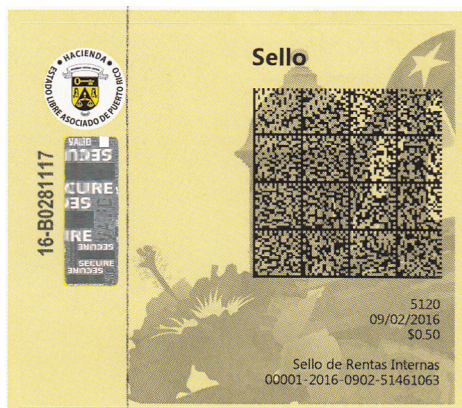
4. Stamps for Distilled Spirits and Wine issued during the 1960s and 1970s were issued with and

without watermarks. Scans of several collections have been viewed, but it is impossible to determine whether a stamp is watermarked. Help is needed to determine which varieties are watermarked and which are not.

5. Information regarding revenue stamps issued in the last 50 years is scant. The listings here include those that have been observed. Entire classifications not covered here are likely to exist. While the stamps may appear to be insignificant to those who reside in Puerto Rico, nothing like this is in use by those of us who reside in the states! Any examples and insights into their use are always of interest.

I welcome your feedback after reviewing the catalog. In no way do I claim that it is perfect and it could certainly use polishing by a good editor. I do, however, feel that it is a giant step forward in what

is currently available to collectors. I am currently awaiting feedback from additional collectors who have large holdings and can confirm and/or refute many of the questions that I have regarding some issues. Once this feedback has been received I will start to assign catalog numbers and firm up the listings as I will have more confidence that large sections of certain troublesome issues have not been neglected.



Internal Revenue Morro Castle 2015ca Digital



Case Suspension 2006ca



Engineers, Architects and Surveyors School 1940ca \$10



Certified Electricians School ?ca \$20



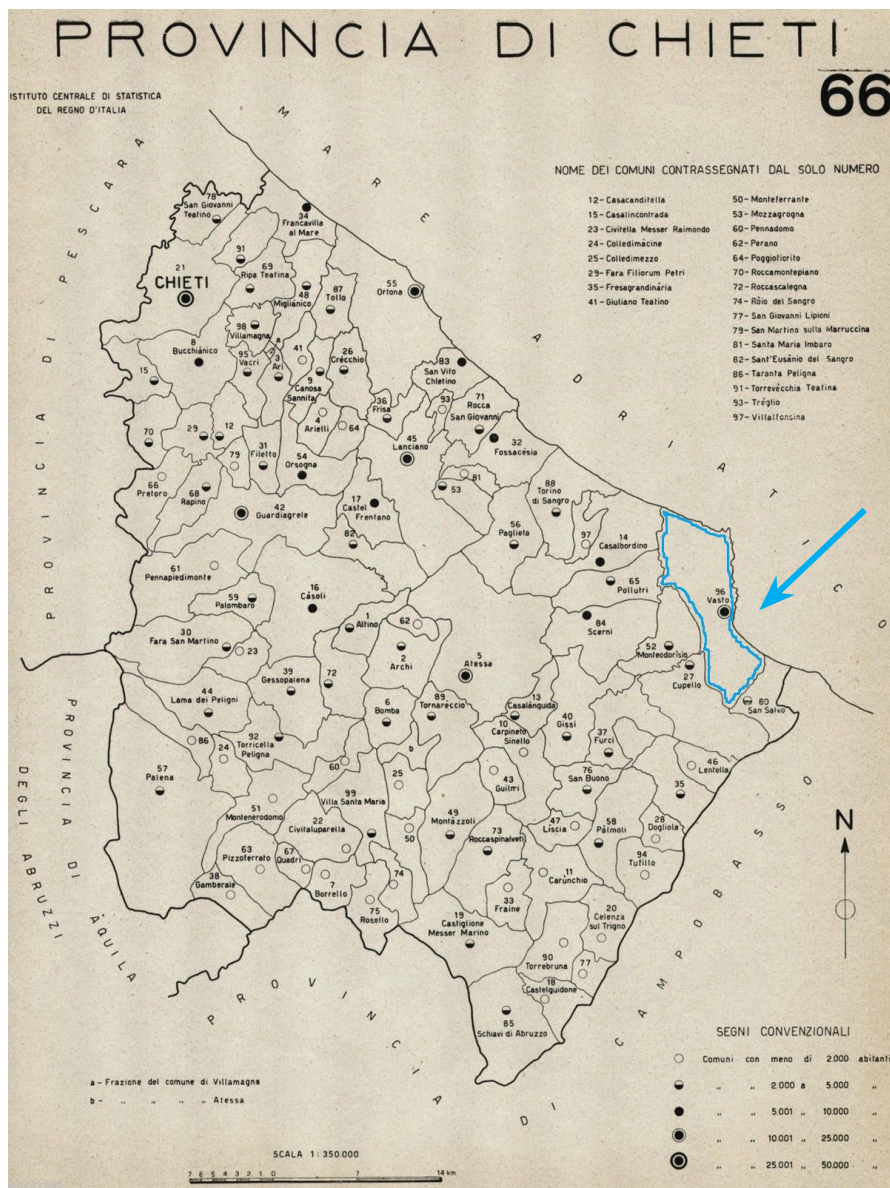
Notary Public School 2012ca



Veterinary Medicine School 2000ca \$2

Italian Municipal Stamps: City of Vasto

By Louis Alfano



Vasto is the home town of my maternal ancestors. It is located on the Adriatic Sea in the Province of Chieti (pronounced kee-ay-tee), in the Abruzzo region. It is outlined in blue on the provincial map at left. The population of Vasto is about 40,900 people.

Vastese municipals are difficult to acquire. In the listing which follows all but four (#6, 8, 9, 16) are in my collection, and the others have been observed by me. "In use" dates are from cancellations or copies on documents. This is the most complete listing of Vastese municipals to date.

Fascist Era



(circa 1935) 21 x 30mm. Paper white. Perf 11.

SEGRETERIA

Use and value in blue

6. 1.50 lire claret

STATO CIVILE

Use & value in red

7. 1.50 lire green

DIRITTI SANITARI

Use and value in violet

8. 10 lire orange-red

Kingdom

(circa 1910). No town name. These can only be identified as from Vasto by cancellations. Perf 11.

DIRITTI DI SEGRETERIA

1. 50 cent red
2. 1 lira rose
3. 2 lire brown
4. 5 lire orange
5. 10 lire purple





(circa 1940) "CITTA DI ISTONIO"
21 x 30mm. Paper white. Perf 11.

STATO CIVILE

Use and value in red

9. 1.50 lire yellow

During the twenty-year Fascist era, as part of Mussolini's rampant "Romanizing" of Italy, about a thousand municipalities "Romanized" their names. Under the provisions of Royal Decree No. 517 of 31 March 1938, the name "Vasto" was changed to "Istonio," reflecting the Histonium of Roman times. The authorization was published in the *Official Gazette* of May 18, 1938, and the next day the city took the name of Istonio. After the liberation of the city, by a resolution of October 10, 1944, Mayor Giuseppe Nasci forwarded a special request to restore the old name of the City. The Lieutenantcy Decree of repeal (Decree No. 389), was approved on November 15, 1944 and published in the *Official Gazette* of December 28, 1944. Thus the city resumed the name "Vasto."

Republic



1946. Name, use and value in blue.

STATO CIVILE

10. 2 lire red



(circa 1946) Rouletted. Town name and value in black.

STATO CIVILE

11. 15 lire green



(circa 1946) 22 x 28mm. Paper white. Perf 11½. Name, use and value in black

DIRITTI SEGRETERIA

12. 10 lire lemon



(in use 1960) 21.5 x 28mm. Paper white thin. Perf 11½.

DIRITTI DI SEGRETERIA

13. 10 lire green

DIRITTI D'URGENZA

14. 20 lire red



(in use 1960) 35 x 20mm. Paper white. Perf.11½.

DIRITTI DI SEGRETERIA

15. 10 lire red

16. 25 lire orange-brown

17. 50 lire green



(in use 1960) 28 x 21.5mm. Paper white thin. Image of Dante Gabriele Rossetti. Perf.11½.

DIRITTI DI STATO CIVILE

18. 15 lire brown



(purchased at the Comune in 2017) Self-adhesive. Imperf.

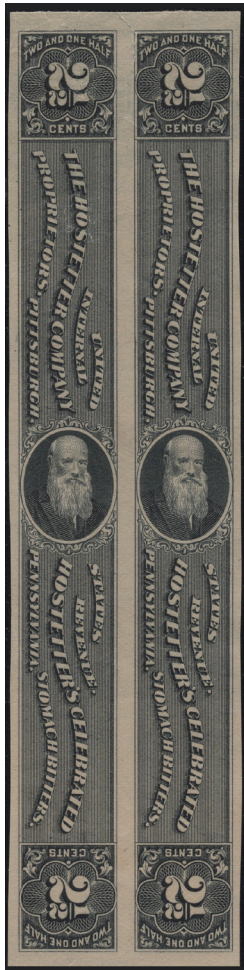
IMPOSTA DI BOLLO

19. No value (cost €16) multicolored

Bureaucracy being what it is, it took a while to purchase this stamp. I wound up with three receipts for my 16 euro, 2 official ones, plus a credit card receipt.

The Spanish-American War Private Die Revenues Were Not Discounted

By Paul Weidhaas



Hostetter 1898
2½¢

Johnson &
Johnson 1898 5/8¢



Lately I have been reviewing obscure rulings concerning the stamp taxes imposed by the War Revenue Act of June 13, 1898. The decisions rendered by then Internal Revenue Commissioner Nathan B. Scott can provide researchers with some new information, even at this late date.

It fell to Commissioner Scott to pass judgment on myriad and sundry questions concerning the minutiae of the Act. One such nugget appears in Commissioner Scott's decision No. 19747 of July 22, 1898, in which he writes: "Section 25 of the act... provides that collectors of internal revenue may sell and deliver adhesive stamps in quantities of not less than \$100 of face value, with a discount of 1 per cent, except as otherwise provided in said act." It had long been surmised that this discount applied to all revenue stamps.

Historically, such had been the case for the revenue stamps issued during the Civil War tax stamp era of 1862–1883. Renowned philatelic writer Henry Holcombe reasoned that the private-die revenues not only provided advertising value, and served as a protection against rampant imitations, but they also offered a substantial savings on the cost of the stamps. No doubt, these proprietary manufacturing firms found this discount an attractive inducement for going

to the trouble and expense of having their own private dies prepared. (For all but the final year of the stamp taxes, the savings were actually in the form of a premium, not a discount. For instance, if the incentive was 10%, the proprietor was given \$110 worth of stamps for every \$100 in payment).

However, such was not the case during the Spanish-American War. As Commissioner Scott further writes, "Special attention is called to the fact that the discount of 1 percent under the conditions mentioned does not apply to stamps imprinted

upon checks, drafts, and other documents; nor to proprietary stamps printed from private dies for the use of proprietors of articles who may furnish the same under the provisions of Section 9 of said act." (Section 9 provided the authorization for the private dies).

Henry Holcombe seemed to have been unaware of, or rather had forgotten, this ruling when he penned his highly informative articles in the mid-1950s concerning the private dies of the 1899–1901 era. He mistakenly mentions the discount in his accounts for Antikamnia, Branca Bros., Emerson, and Warner's. Oddly, no mention is made of a discount in the other ten firms' summaries.

Nonetheless, twenty years earlier, Holcombe had wondered if there may have been an exception regarding the private dies. In a 1936 issue of *Weekly Philatelic Gossip*, he quoted most of the pertinent discount language in the War Revenue Act. But he

also noted that the discount applied to stamps sold and delivered by internal revenue collectors. Since the private-die stamps were delivered directly to the firms, and not

to the collectors of internal revenue, "It appears private die stamps may not have been subject to any discount. Definite information is lacking."

One can readily excuse this oversight, as the pertinent single line in Scott's decision is buried in a lengthy list of arcane rulings. And as far as I can determine, only one oblique mention of the discount was made in the philatelic press of the time. In the September 2, 1899 issue of the *Metropolitan Philatelist*, J. M. Bartels wrote that the private die stamps "are sold at their face value in every instance."

References

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- Bartels, J. M. 1899, Washington Notes. *The Metropolitan Philatelist*, 11(September 2):190.
- Holcombe, Henry W. 1936. Branca Bros. Private Medicine Stamp Data. *Weekly Philatelic Gossip*, 22(April 25):190.
- Holcombe, Henry W. 1979. *Patent Medicine Tax Stamps*. Lawrence, Mass: Quarterman Publications.



Radway & Co. 1898 5/8¢

The American Revenue Association

President's Letter. I'm afraid I've taken up a fair amount of space in this issue with my "article" on building the Union Pacific Railroad through Dakota and Utah territories. It was put together as a exhibit to be shown only at Omaha StampShow as part of the sesquicentennial celebration of completing the transcontinental railway. However, your Editor has done an excellent job of adapting the exhibit into a narrative style, which we hope you will find of interest.

The ARA has a new Secretary. Lyman has asked to be relieved of the job, and Duane Skeen has stepped up to take it on. We are in transition at the moment, as I asked Lyman to continue through the second billing of 2019 dues,

but this should be winding down now, hopefully with some success in reducing the number of those of you who did not respond to our first billing. Lyman has been a big help over his tenure, and I want to thank him from all of us for stepping in and managing the job for a good eight years. And let's welcome Duane to his new position as part of the ARA Board of Directors.

You will notice that there is a one page ballot in this issue. We should have had an election last year, but our timing slipped, so here it is now. Please send your vote to Duane, as noted on the ballot, by the end of November. Thank you.

Bob Hohertz

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.

McKenzie, Edward. 7325. 110 West Madison St, Chicago, IL 60602-4196

Holliday, William A. 7326.

English, Scott. 7327. 216 Amberleigh Ln, Bellefonte, PA 16823-8479

Smith, Peter A. 7328. 4929 Whitcomb Dr #20, Madison, WI 53711

Love, Larry W. 7329.

Lopes, Richard. 7330. 104 Highfield Ct, Greer, SC 29650

Law, Leonard G. 7331. 2337 Monticello Circle, Plano TX 75075

Meloro, Louis P. 7332. 88 Pickford Ave, Phillipsburg, NJ 08865

Kennedy, Steve. 7333. 2650 Lake Shore Dr, Unit 1506, Riviera Beach, FL 33404

Streiner, Eric. 7334. PO Box 835, Katonah, NY 10536

Martin, Robert W. 7335. PO Box 1809, Kihei, HI 96753

Reinstated

Becker, John. 4996

Hathaway, Rob Roy. 5410

Unable To Forward

Grafer, Ed. 3665

Deceased

Ahrens, Gilbert. 5655

Membership Summary

Previous Total	544
New Members	11
Reinstatements	2
Unable to Forward	1
Deceased	1
Current Total	555

U. S. Sales Circuit Notes. If you have ever considered participating in the circuit program as a seller, now is a prime time. Stocks are low, so your material will circulate right away. Eager buyers await your tobacco tax paid, match and medicines, revenues with printed cancellations, anything odd or unusual. In fact, there is need for fresh material in every category of United States revenues.

Why not request a free blank sales booklet and give it a try? Additional books are only 50¢ each. Specify which format you prefer: 1, 4, 6, 9, or 12 spaces per page. An 8½" x 11" book for oversized material is also available at the same price.

No fewer than 75 members have enjoyed making sales through the circuits, including one member who has submitted 150 sales booklets. Nice material attractively priced moves. I recently retired some sales booklets with these criteria which sold out on the first circuit.

I also encourage ARA members who haven't bought via the circuits to consider doing so. An application form is found on the ARA website. You may find that elusive revenue you've

been looking for, or see something that may be just the thing to spark a new line of collecting. While I can't promise that what you are looking for will appear in any given circuit, I can aver that just about every facet of U.S. revenues has crossed my desk at some point. See for yourself just what the circuit program has to offer.

What are the advantages of getting circuits? A mini stamp store arrives at your door. You get to actually see the stamps, front and back, rather than viewing blurry images on a computer screen. The stamps are in your hands for close inspection. Circuits may be retained for up to seven days, so you may review them at your leisure. Many circuits contain material not usually found elsewhere, and they offer you an alternative buying opportunity.

I recently relocated to the Finger Lakes of New York. Direct all correspondence to my new permanent address listed on the masthead page of this issue. Feel free to contact me any time you have questions regarding the circuits. I am here to serve you.

Paul Weidhaas, U.S. Sales Circuit Manager

Members' Ads

Latvian municipals. Large stock. Gordon Brooks, PO box 100, Station NDG, Montreal, Quebec, Canada, H4A 3P4. bizzia@sympatico.ca 2077

Wanted: U.S. Telegraphs. 11T1a (first reprint yellowish gum), 1T14a (se-tenant pair 1T10, 1T14), 1T15a (1T11, 1T15 se-tenant), 1T16a (1T12, 1T16 se-tenant) and 1T16 (unpunched). Anthony Krusz, ark63319@earthlink.net, or 77 Yorktown Court, Chicopee, MA 01020. 2076

Union of South Africa Revenue Stamps.

Desperately seeking other like-minded collectors living in North America to trade, sell, buy, or just discuss this very interesting area of philately. Email me at barclayphilatelics@gmail.com. 2075

Wanted: Malta Scott #65 (Gibbons #96) with fiscal (revenue) cancel. Will pay up to full Scott value. Dennis Eleen, PO Box 9507, Santa Rosa, CA. 95405 2074

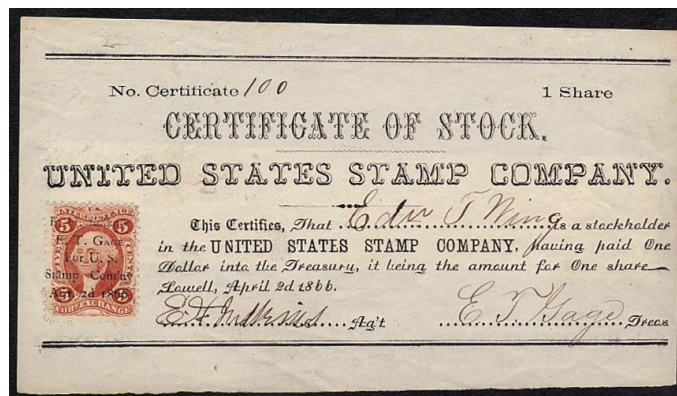
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