

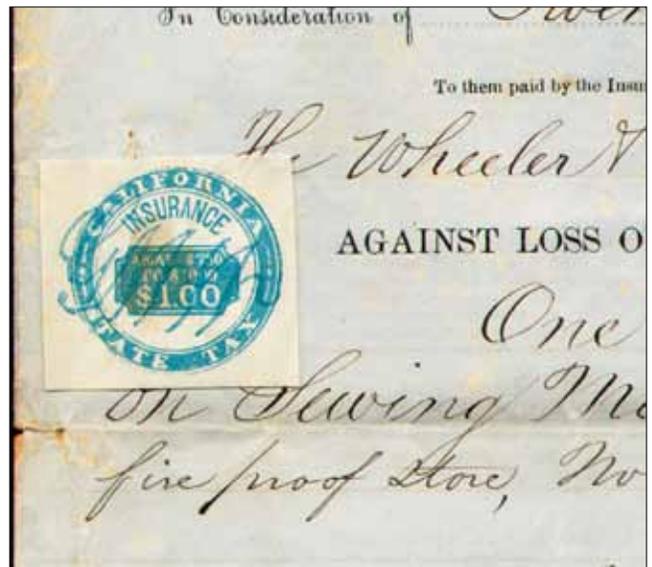


The American Revenuer

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This is one of the key pieces from a group of policies of the Wheeler and Wilson Manufacturing Co. More, inside, page 152.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

NOVEMBER-DECEMBER 2008

Volume 62, Number 6
Whole Number 574

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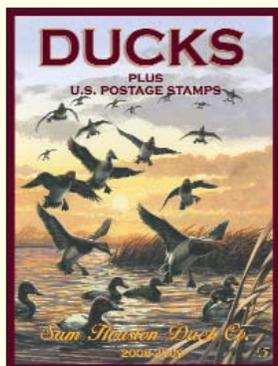
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The American Revenue Association

President's Letter

First, thank you for allowing me to serve as your President. The American Revenue Association is a robust organization, and I will do my best to move it forward over the next couple of years.

The year 2009 has been unusual for the ARA. You will have noticed that *The American Revenuer* has been appearing on a somewhat irregular schedule, though with the usual excellent content. We believe that the problems with the schedule have been solved, but as a consequence the last issue of Volume 62, dated November-December 2008, will be sent out in December of 2009. There will be no issues of *The American Revenuer* dated 2009. Volume 63 will begin with the January-February 2010 issue.

You also may have noticed that there were no dues collected for 2009. None will be collected. The next notice you will receive, to be mailed in January 2010, will be for 2010 dues. In effect, you will not receive any magazines with 2009 dates, and you will not have paid any 2009 dues. If you have paid dues in advance, your period of payment will be extended for one year.

The period for obtaining a discount for prompt payment of 2010 dues will be set so that a reasonable time will be available to you.

If you pay for advertisements in *The American Revenuer*, you will not be billed for 2009. Any billing you

receive will be for 2008, if that period has not been fully paid.

I hope these adjustments will get us back on schedule, with everyone getting exactly what they have paid for. If anyone has a situation where this is not the case, please let me know at ara@northfieldmail.com.

The ARA general meeting at Chicagopex went well from my standpoint, much of it concerned with a discussion of the general problem of declining membership. There are revenue stamp collectors who are not normally "joiners," and anyone with any ideas on how to reach and attract them is urged to send those to me at the email address above.

Later in the day we held an open discussion of the website. You will hear more of this as we decide what course we should take in that area to add content and visibility.

Finally, hearty congratulations to Frank Sente for winning the ARA Grand for his exhibit Usage of the US Government Issued Documentary Revenues of 1898-99 and Alan Hicks for the ARA Best One-Frame Exhibit for United States Internal Revenue State Coat of Arms Essays at Chicagopex. I hope to see even more revenue exhibits at Balpex 2010.

Robert Hohertz

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-laws, 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.

ADAMS, JAMES H 7052. 1607 Birch St, Baraboo WI 53913. Proposed by: Lyman Hensley. US-Embossed Revenue Stamped Paper, US-Express Labels, US-Revenue Stamped Paper, US-Stamps on Documents.

CRAWL, JAMES R 7049. 16486 Johnson Mill Rd, Sedley VA 23878. Proposed by: Eric Jackson 1563. US-1,2,3 Issues, US-Documentary, US-Proprietary, US-Stock Transfer.

PORTER, GEORGE D 7050. 5810 Braesheather Dr, Houston TX 77096. Railroad Stamps, US-Documenta-

ry, US-Future Delivery US-Proprietary, US-Proprietary Cancels, US-Stock Transfer.

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

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the President.)

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Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for the January-February 2010 issue: January 10, 2010.

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The mysterious Form 237



Figure 1. Scott RE139 50¢ green & black Wine stamp possibly used to pay a tax on rectified spirits rather than on wine. The cancel is characteristic of those used on RZ series Rectification Tax stamps.

By Don Woodworth, ARA

In the course of research for a planned book on cancellations used on Scott-listed Wine stamps that has been in the works for some time, I chanced upon the 50¢ green and black Scott number RE139 stamp illustrated in Figure 1. The black manuscript cancel reads “R.P. 43 237 #629 A R Russell USSG.”

I would not normally have paid much attention to this cancel—except for the fact that I had been working on an article about the Scott-listed RX Distilled Spirits Excise Tax Stamps and the RZ series Rectification Tax Stamps and elements of the cancel set off alarm bells. I keyed on several fragments of information: the number “237,” the name “A.R. Russell” and the initials “USSG.”

The number “237” very frequently appears on the Rectification Tax stamps, usually in the form of “Form 237.” The initials “USSG” often appear on the Rectification Tax stamps, either as an abbreviation or in the form of U.S. Storekeeper-Gauger (the “U.S.” being for United States). The stamps very often bear the signed or stamped signature of the gauger. This is what the name A.R. Russell on the

Figure 2. Scott RZ6 50¢ blue & black Rectification Tax stamp used by The Calvert Distilling Co. Note the signature of the gauger above the initials U.S.S.G. – United States Storekeeper Gauger.



illustrated 50¢ Wine stamp has to be.

For comparison, two examples of Scott RZ6 are shown, each illustrating common elements of cancels

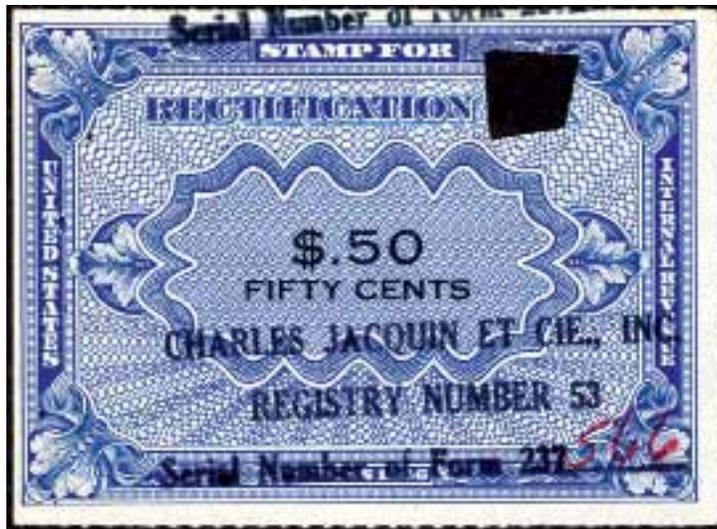


Figure 3. Scott RZ6 50¢ blue & black Rectification Tax stamp used by the Charles Jacquin et Cie, Inc. company. Note the Serial Number of Form 237 handstamp with the sequence number of the form (“566”) entered in red manuscript.

that appear on these stamps. Figure 2 shows “S/N 237” which frequently seems to be substituted for “Form 237.” It also shows a gauger’s name and the U.S.S.G. initials. Figure 3 shows the specific words “Form 237” and a separate manuscript entry (likely of the specific serial number of the Form 237) that applies to that specific stamp.

So, quite by accident, I believe we may have stumbled onto a link between the worlds of wine and rectification. Once we realized what we were looking at and should be searching for, my co-author Dave Nussmann and I have since discovered several additional copies of this type of cancellation on Wine stamps. The question now becomes “Why were these stamps canceled in such a manner?”

The answer to the mystery may lie in finding a copy of a Form 237, which would hopefully provide the documentary link between the usages observed on these two very different stamps. A fair amount of research on our own part and by a former official of the U.S. Bureau of Alcohol, Tobacco, Firearms, and Explosives far more expert than us has thus far not revealed a copy of this form.

To the best of our knowledge, the Rectification Tax stamps were stapled to the Form 237. Whoever saved these stamps for the ultimate enjoyment of collectors

Form 237/page 147

Indonesia Imigrasi Retribusi stamps

by Terence Hines, ARA, and Hans Paul Hager, ARA

This attractive series of revenue stamps was used in the 1950s and 1960s to pay fees levied when leaving or entering the country. "Imigrasi retribusi" roughly translates as "immigration fee." We have been unable to determine very much about the structure of these fees from the immigration documents that have been examined. The stamps are all of a common design, shown



Figure 1. The basic Rp. 1.- Imigrasi Retribusi stamp of Indonesia.

in Figure 1. Sixteen different stamps (see table) are known. There are shades of many of the values. The denomination, both in words and numbers, is printed in black at the base of the stamps. Four values are known overprinted "RIAU," presumably for use in the Riau Archipelago. However, all used copies with the RIAU overprint seen on document are on documents executed in Djakarta, Malang or Bandung. In a conversation with HPH the noted Indonesia expert John Hardjasudarma stated that he had seen hundreds of these revenues and had never seen one that had been used in the RIAU archipelago. In addition,

documents are known with examples of the RIAU overprint obliterated with a handstamp. These were also used in Indonesia proper. The dates of known usage are based on the large holding of one of us (HPH) with a few contributions from documents held by TH.

In addition to the single use of the above revenues,

some documents have multiple revenues. Some of these documents cover family groups containing more than one person. These documents can be very impressive with multiple stamps of different colors.

The stamps appear to have been used mostly on internal identity documents and immigration forms used for Indonesian citizens, although some have been seen on documents for Dutch citizens. Figure 2 shows the use of the Rp.10.- red brown on a 1958 residency certificate ("Kartu Jzin Masuk"). This document is in the form of a passport-like booklet. The page shown also has two Indonesian printed revenues. The first is a 1952 Rp.3.- with the old palm tree design. This has been obliterated with a grid pattern. The second is a 1956 Rp.3.- of the then current Indonesian seal design. The presence of these printed revenues suggests that blank identity booklets were imprinted with the appropriate revenues.

Figure 2. Use of the Rp. 10.- red brown on a 1958 residency certificate.



Indonesian Imigrasi Retribusi stamps

I. Basic Stamps. All stamps are rouletted unless otherwise noted.

- Rp. 1.- red-brown, 1954 to 1959.
brown, 1954 to 1959
- Rp. 3.- red brown, 1960
- Rp. 5.- red-brown, 1953 to 1959
- Rp. 5.- blue, 1954 to 1963
- Rp. 9.- red-brown, 1953 to 1959
- Rp. 9.- green, 1954 to 1966,
perf. 12 x 13½

Several shades known: dark, medium, light, and very light green and yellow green. Splatters of ink have been seen on the white edges of some stamps.

- Rp. 10.- red-brown
- Rp. 10.- olive yellow, 1954 to 1965.
perf. 13½ x 12.

II. "RIAU" overprint. Hollow font

- Rp. 1.- orange, 1964 to 1965
- Rp. 5.- pink, 1960 to 1964
- Rp. 9.- purple, 1960 to 1965
perf. 11¼ x 13
- Rp. 10.- olive yellow, 1960 to 1964.
perf. 11¼ x 13

III. with "RIAU" obliterated with handstamp, light and dark impressions

- Rp. 1.- orange, 1964
- Rp. 5.- pink, 1964,
- Rp. 9.- purple, 1964 to 1965.
perf. 11¼ x 13
- Rp. 10.- olive yellow, 1963 to 1964.
Perf. 11 ¾ x 13

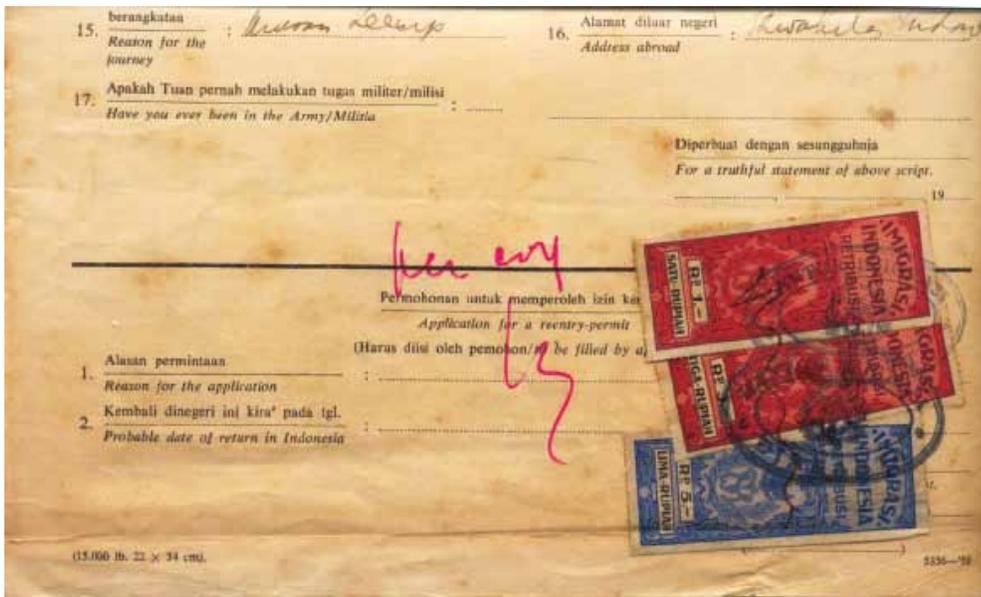


Figure 3. Copies of the Rp. 1-, 3- and 5.- used on an exit permit in 1958.

Figure 4. The front and back of a form used in 1964 with two copies of the Rp. 5.- pink with the "RIAU" overprint used on each side.



If they were not used in the year in which the stamps were valid, they were kept around and re-used in later years.

These stamps are also found on exit/re-entry permits. Figure 3 shows copies of the Rp. 1-, 3- and 5 used on a 1958 exit permit. Since the entire form measures 8¼ by 13½ inches, only the bottom portion of the form, with the stamps, is shown. Figure 4 shows two copies of the Rp.5.- pink with "RIAU" overprint used on a 1964 form. The form is headed "KANTOR IMIGRASI DJAKARTA" and is on very thin paper. Both sides are shown since there are two copies of the stamp on each side.

As noted above the RIAU overprinted stamps appear to have been distributed for use throughout Indonesia. Figure 5 shows the use of the Rp. 9.- purple stamp overprinted "RIAU" on a domestic form from 1965. The "RIAU" overprint has been obliterated with a handstamp. Again, the form is too large to show in full.



Figure 5. A Rp. 9.- purple with the “RIAU” overprint used on a domestic form in 1965.

Some forms come with multiple stamps used. Figure 6 shows seven copies of the Rp. 9 green value used on the reverse of a form used in 1963. Almost nothing is known about the rate structure of fees that these stamps were used to pay.

must have removed them from the accompanying form(s), thus explaining the staple holes seen on virtually every surviving used stamp. However, they did not save the supporting form itself. We have not been able to find a single example of a Form 237 in used or unused condition nor have we been able to find a picture of one (though we have found references) in the government regulations.

The appeal for a copy of a Form 237 printed in the “Members Ads” section of the most recent TAR (September-October 2008) has not yet produced any results. We are hoping that, after reading this article, someone out there in Revenue Land will have a copy

The 2010 ARA convention will be held in conjunction with BALPEX on Labor Day weekend which will be September 3–5. In addition to the ARA, the Germany Philatelic Society will be meeting at this show. More information can be found at <www.balpex.org>. We will print more information as it becomes available.

Two additional shows have been added to the lineup on upcoming ARA conventions. ARIPEX in Tucson, Arizona, in 2013. The dates for that show are January 18–20, so it is a good time for those of us in the North. The 2015 convention will be held in conjunction with WESTPEX in the San Francisco area. The show will be in April with the exact dates to be determined.

The Postal History Foundation will host a reception on Thursday night before Aripex opens. ARA Representative Paul Nelson has been promoting the show. He likes to point out the need to plan in advance and also



Figure 6. Seven copies of the Rp. 9.- green stamp used on a form in 1963. The rates have not been determined.

Hopefully this article will result in more being learned about the use of these interesting stamps including the rate structure and the exact time period during which they were required to be used.

Form 237—copy yet to be found/ from 144

of either a used (preferably) or unused Form 237 that they would be willing to share. A copy of the supporting instructions on how the form was to be used would be an immeasurable bonus! A photo or actual copy (which will be promptly returned) can be mailed to the author at 1104 Timber Run, O’Fallon, IL 62269-3127 or a scan e-mailed to DON.WOODWORTH@ATT.NET.

This information would be helpful from two aspects: helping to flesh out research on our wine cancellation book which is well along toward finalization and also fleshing out a major article on the RX and RX stamps which is in the works.

ARA convention schedule

that in addition to the mild winter climate Tucson offers, Arizona offers great tourist attractions such as the Grand Canyon, Painted Desert, Petrified Forest and Sahuaro National Parks. WESTPEX is one of our biggest annual national shows.

Traditionally held near the San Francisco airport, this will again be a great show. So far the United States Stamp Society will also be meeting there in 2015 with an invitation being extended to the State Revenue Society to meet with us.

The current convention schedule now includes the following: 2010 at BALPEX (September 3–5), 2011 at St. Louis Stamp Expo (February 25–27), 2012 at the Garfield-Perry March Party (March 23–25), 2013 at ARIPEX (January 18–20) and 2015 at WESTPEX. Several shows are under consideration for 2014.

Stamps of the Nonintoxicating Beer Commission of West Virginia

by Ronald E. Leshner, ARA, and
Edwin C. Kettenbrink, Jr., ARA

The Act of March 22, 1933, raised the standard for “intoxicating beverage” by increasing the alcoholic content from ½ of 1% to 3.2%, the first legal nail in the coffin of National Prohibition. Many states rushed to tax the new nonintoxicating beer and wine. When the repeal of the eighteenth amendment brought an end to National Prohibition on December 5, 1933, there were a number of states that decided that the two-tiered approach to taxing intoxicating and nonintoxicating beverages would continue. The principle reason was local option that permitted only the sale of 3.2 beer in some places and the full strength product elsewhere. Such remains the case in Kansas and Ohio today.

The subject of the present article is to examine the stamps issued by the West Virginia Nonintoxicating Beer Commission and to present a listing of those stamps. A request for information to the West Virginia Alcohol Beverage Control Administration yielded a list of Commissioners of the Nonintoxicating Beer Commission dating back to July 1, 1945 (see Table I), the suspected beginning of the commission itself. The use of stamps, tax crowns and tax caps to show the tax was paid on nonintoxicating beer dates from July 1, 1950¹. All stamps were discontinued in 1981. This also coincides with the legalization of full strength beer in the state.

1. Although West Virginia beer stamps are few in number, the state was a major user of tax caps and crowns of both a generic style and “private die” types with several hundred different varieties recorded.

When 3.2 beer became legal in 1933, the West Virginia tax rate was set at \$1.375 per thirty-one gallon barrel. This rate remained until July 1, 1951, when the rate was raised to \$2.75 per barrel. Only one other increase has been noted and that was to \$5.50 per barrel during 1966. Before and after beer stamp usage, breweries paid the tax by a report system.

One notes immediately that the list of nonintoxicating beer stamps in the recently published state revenue catalog is inconsistent with the chronological list of Commissioners as supplied by the state. The dates of issuance of the stamps of the various commissioners are also absent. Two other significant observations are (1) there is no Jack M. Baldwin in the list of Commissioners (and for which there is a beer stamp cataloged), and (2) that Freeda M. Bailey, Deputy Commissioner, is not on that list. Each of these will be discussed in turn.

The presence of a listing by Troutman (2008) for Commissioner Jack M. Baldwin is problematic. The state does not list a Commissioner by this name and a subsequent inquiry indicated that they could not locate an employee of the commission by that name. Apparently Troutman copied the Hubbard (1992) listing of these stamps without fact checking and included additional stamps not on that listing but that appeared in the 2005 illustrated auction catalog of the Hubbard Collection of liquor stamps (Nutmeg Auction 100). It seems reasonable to assume that the Baldwin listing is based on an erroneous reading of the signature of the signature of Jack A. Baldini by Hubbard and Troutman. Unfortunately this resulted in the listing of a “phantom stamp,” that is,

Table I

Commissioners of the West Virginia Nonintoxicating Beer Commission

	Name	Term of Office	Stamp Usage Duration
	Fred Watkins	July 1, 1945–Jan. 20, 1948	—
Stamps begun 7/1/1950	George B. Crow	Jan. 21, 1948–Nov. 30, 1956	77 months
	Roy D. Platt	March 13, 1957–Jan. 15, 1961	46 months
*	Grover T. Davis	Jan. 16, 1961–Jan. 30, 1969	107.5 months
*	James E. Ross	Jan. 30, 1969–Jan. 16, 1977	95.5 months
*	Lionel Harrald	Jan. 17, 1977–May 22, 1977	5 months
*	Jack A. Baldini	May 23, 1977–Aug. 13, 1979	26.5 months
	Norwood Bentley	Aug. 14, 1979–Oct. 31, 1979	2.5 months
*	Freeda M. Bailey	Acting Deputy Comm. Nov. 1, 1979–April 2, 1980	5 months
Stamps ended 5/28/1981	John D. Hoff	April 2, 1980–July 16, 1984	2 months
	Kenneth DeBois	Aug. 23, 1984–Jan. 10, 1985	—
	Joseph Retton, Jr.	Feb. 18, 1985–March 17, 1985	—
	James E. Ross	March 18, 1985–Jan, 1987	—
	Bob “Digger” O’Dell	No dates listed by state	—
	Harry Camper	Jan. 1988–1990	—

*Stamps Known To Collectors

an issue that never existed. Consequently, the Baldwin stamp has been dropped from the current listing.

The presence of stamps with the signature of Freeda M. Bailey, identified as Deputy Commissioner, also presents an interesting problem. This name is not included in the list of Commissioners and a follow-up inquiry did not locate anyone of this name among the current employees of the Commission. We are left to guess when she served. There are several gaps of time between Commissioners, most notably a five-month period from November 1, 1979, to April 2, 1980. The only other gaps noted are approximately a month in length. It seems more likely that stamps with a new signature would have been ordered during a five month hiatus than during the one-month gaps. So the listing of the Bailey stamp is concluded as having been issued in 1979.

It should be noted that James E. Ross served two terms as Commissioner, but stamps with his signature were used only during his first term (1969–1977), as his second term (1985–1987) occurred after beer stamps had been discontinued.

The nonintoxicating beer stamps of West Virginia are all scarce to rare, with a number that are believed to have been issued being unknown in today's collections. Were it not for the pioneering effort of Bert Hubbard in acquiring examples of unused remainders of a few of the Commissioners, it is likely that we would have significantly fewer stamps to grace our collections today. Stamps may have been issued with the signatures of as many as eight Commissioners² and one Deputy Commissioner (Table I). Yet stamps are known with the signatures of only four Commissioners, they being Davis, Ross, Harrald, and Baldini and from one Deputy Commissioner, Bailey. All known stamps are either ¼ barrel or ½ barrel denomination. The only used stamps known to the authors are those with Davis and Ross signatures. Those of the other Commissioners should also exist in used condition, but have not yet been reported.

Regulations required that “stamps shall be affixed to barrels and part barrels over the tap and under the Federal Stamp so that ends of said stamps shall be exposed. Said stamps, before affixation to the barrels, must be cancelled by perforation, the same as Federal Tax Stamps.” The used Davis stamp shown in Figure 1 conforms to these cancellation requirements and shows that the tap has also partially perforated the stamp and demonstrates how used stamps may have had a high attrition rate. It should be noted that although both Davis and Ross were the two longest serving Commissioners, only a few of their stamps have been found.

2. Stamps may not have been issued for Commissioner Norwood Bantley because of his short two and a half month tenure in office, nor for Commissioner John D. Hoff whose term in office was only in its second month when stamp usage ceased.

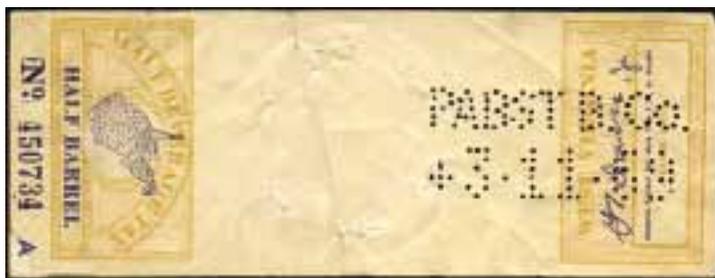


Figure 1. A used copy of the half barrel Davis stamp, number B9a in the list at the end of this article.

The Hubbard collection and stock contained unused examples of the stamps of Harrald, Baldini, and Bailey. The Harrald stamps from this source are always found demonetized with four punched holes and manuscript “VOID.” The Hubbard examples of Baldini and Bailey stamps are always found demonetized with a manuscript “VOID.” Whether these stamps should be listed as specimens has been questioned by some. The authors prefer to simply characterize them as demonetized remainders. Review of the Hubbard West Virginia Collection (Nutmeg 2005) and the Hubbard retail sale stock (Matesen, personal communication, 2009) yielded small numbers of each of the beer stamps, regardless of the Commissioner's signature, suggesting that Hubbard was never able to obtain many of these stamps. The Hubbard acquisition appears to be of remainder stamps of Commissioners who did not fill a full term of office (Table I), and this may be the sole reason any leftovers were available. It is ironic, that because of Hubbard's efforts the stamps of Commissioners that served very short terms of office are better known than those who served for many years (Table I).

The known stamps, regardless of Commissioner's signature, are all the same general design. They are rectangular in shape with a Signature Panel at one end and a Map Panel, depicting an outline map of the state of West Virginia, at the other end. This design is a delight to map lovers, as it shows not only the outline of the state but all of its fifty-five counties as well! However, there are two significant design varieties dependent upon the location of the clause containing “3.2% by weight” being located either above the Map Panel or within the Signature Panel. All stamps were printed in two colors, blue and in shades of yellow, greenish yellow and brownish yellow all on white paper. All of the stamps issued during the term of Davis are “small,” measuring approximately 57 mm x 146 mm, whereas all the beer stamps listed during and after the term of Harrald are “large,” measuring approximately 57.5 mm x 196.5 mm. Regrettably, no examples of Ross stamps were available for measurement so we are unable to determine if size changed during or after the issuance of stamps with Ross signature. Several examples of Davis and Harrald stamps have been seen with all or a portion of papermaker's watermark reading “BOND.” The stamps are all die-cut and all were prob-

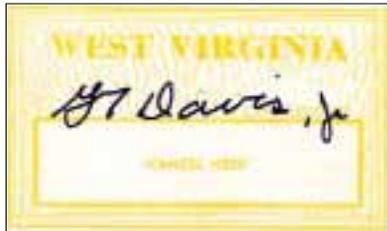
West Virginia Nonintoxicating Beer tax stamps

A proposed listing

1961

Signature "G. T. Davis, Jr., Commissioner" Die cut approximately 57 x 146 mm. Blue serial number at bottom and with "Alcoholic content not more than 3.2% by weight" above Map Panel.

a. With "Alcoholic content not more than 3.2% by weight" within Signature Panel.



B8, entire stamp and Davis signature panel

B8 ¼ barrel Blue & yellow

B9a ½ barrel Blue & brownish yellow

(two different styles serial numbers are known)

1969

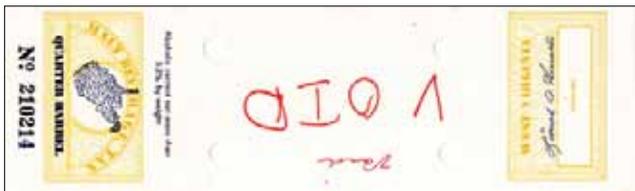
Signature "James E. Ross" Die cut. Information on size sought. Blue serial number at bottom and with "Alcoholic content not more than 3.2% by weight" above Map Panel.

(No illustration available)

B12 ½ barrel Blue & brownish yellow (shades?)

1977

Signature "Lionel Harrald" Die Cut approximately 57.5 x 196.5 mm. The distance between the two panels is 112 mm. Blue serial numbers at bottom and with "Alcoholic content not more than 3.2% by weight" above Map Panel.



B14 and Harrald signature panel

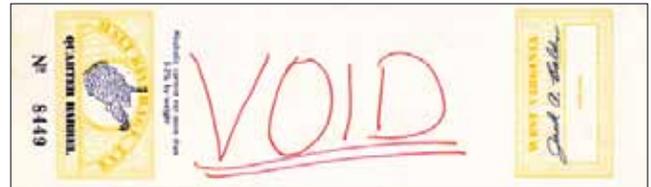
B14 ¼ barrel Blue & greenish yellow

B15 ½ barrel Blue & greenish yellow

(All examples of B14 and B15 seen by the authors have been demonetized with four round punched holes and manuscript "VOID.")

1977

Signature "Jack A. Baldini" Die cut approximately 57.5 x 196.5 mm. Blue serial numbers at bottom and with "Alcoholic content not more than 3.2% by weight" above Map Panel.



B17 and Baldini signature panel

B17 ¼ barrel Blue & yellow

B18 ½ barrel Blue & greenish yellow

The distance between the two panels on B17 is 112 mm; the distance between the two panels on B18 is 128 mm.

(All known examples of B17 and B18 have been demonetized with manuscript "VOID.")

1978

Signature "Freeda M. Bailey, Deputy Commissioner". Die cut approximately 57.5 x 196.5 mm. The distance between the two panels is 128 mm. Blue serial numbers at bottom and with "Alcoholic content not more than 3.2% by weight" above Map Panel.

West Virginia/163

The Wheeler and Wilson find:

California blue Insurance stamps surface on document

by Michael Mahler, ARA

By its Act of April 29, 1857, the California legislature imposed a schedule of stamp taxes on attorneys' licenses, bills of exchange, insurance policies, and passenger tickets, to take effect the following July 1, and Attorney at Law, Exchange, Insurance, and Passenger stamps were created, the first adhesive revenue stamps in the United States, predating by more than five years the federal Civil War issues.

The California blues

All four types were initially printed in blue. This was not proven, though, until relatively recently. The saga of these "California Blues" has included two major discoveries in the 1990s. It is my pleasure here to announce a third. To reprise:

Blue Attorney

The blue Attorney at Law stamp is so rare that its existence was not known to philatelists until 1902. That

Figure 1. 1858 attorney's license of Robert McGarvey, Stanislaus County, stamped with \$10 Attorney at Law blue.



summer Wells, Fargo & Co. unceremoniously dumped on the streets of San Francisco dozens of boxes filled with a half-century's accumulation of letters and packages that had proved undeliverable and unreturnable. From this hoard George W. Hackett, a young Wells Fargo employee, retrieved the fabled "Four Boxes of Trash" (Stern, 1957) which yielded hundreds of treasures of postal and fiscal history, among them an 1858 attorney's license stamped with a \$10 Attorney at Law in blue. The blue Attorney at Law remains one of the rarest American revenues; six copies are now known to exist. Some ninety years after Hackett's discovery a second intact document bearing this stamp reached philatelic hands (Mahler, 1993a; Figure 1).

Blue Passenger

The blue Passenger stamp is even rarer. Smith (1903) stated "Neither the Attorney-at-Law nor [any] of the three Passenger Ticket stamps have yet to be found in blue, but there can be little doubt that they were printed in that color." Unbeknownst to Smith, Hackett's blue Attorney stamp had in fact been discovered in 1902, but blue Passenger stamps remained elusive; in his monumental state revenue catalog Cabot (1940) did not list them, nor did Hubbard's 1960 update of Cabot. It thus came as a colossal surprise that the 1991 auction of the Elbert Hubbard California revenues contained two \$6 Passenger stamps in blue (Mahler, 1993b; Figure 2). The auction catalog, following Hubbard's notes, described them as unlisted color errors; Hubbard, so knowledgeable on modern state issues, was an indifferent student of the classics, and had not realized their significance.

The blue Attorney and Passenger stamps followed different paths to their current great rarity. Attorney stamps are rare primarily because so few were issued. Passenger stamps, in contrast, were sold in the thousands, but virtually all systematically destroyed.

The Attorney stamp paid the \$10 tax on "any license to practice, or certificate of admission of any attorney-at-law granted by any court in this State," and during the nine years it was in use, a grand total of only 454 were sold, first in blue, then in red (Kenyon, 1920). Of these at most 128 were in blue.¹ Not surprisingly, their sur-

1. The Records of the of the State Controller show that 2,032 Attorney stamps, which must all have been in blue, were received from the Stamp Commissioners July 1, 1857. This quantity was in line with those delivered for Exchange, Insurance and Passenger stamps (for Exchange 2,010 of 4¢ through \$1.40, 1,990 of \$2 through \$20, 992 of \$30 through \$200; for Insurance 998 of each denomination; for Passenger 4,188 of each denomination), but proved to be wildly extravagant. By the first year's accounting on June 30, 1858, only seventy-nine Attorney stamps had been sold or issued. Of these only twenty-four had actually been sold directly, fifty issued to the San Francisco County Treasurer, and five issued to the San Mateo County Treasurer. Of the 1953 remaining, 1,842 were



Figure 2. Passenger \$6 1st Class blue, one of two recorded Passenger stamps in blue.

vival rate has been spectacularly high; if 128 were sold, roughly 5% have survived, 2% on intact documents. This is several orders of magnitude higher than for almost any other type of revenue stamp, but perfectly plausible. A lawyer's "sheepskin" would certainly have been among his most prized possessions, thus much more likely to have been preserved than documents generated in the course of normal business. Even so, the minuscule quantity issued guaranteed that the number of survivors would be small.

The treatment of passage tickets was also a special case, but this time making them appreciably less likely to have survived than other documents, not more. Passenger stamps paid the tax on "any receipt for the payment of money for, or any contract, certificate or memorandum, relative to the purchase of passage from this State to any place out of the limits thereof, upon any vessel or steamship," \$6 for first class passage, \$4 for second class,

returned to the Commissioners June 30, 1858, leaving a balance of 111 on hand. The five San Mateo County stamps were returned to the Controller July 7, 1858, and by him to the Commissioners on October 11, 1858. Of the 111 stamps on hand July 1, 1858, fifty-four had been sold by June 30, 1859, leaving a balance of fifty-seven, all of which were returned to the Commissioners on that date. The second delivery of Attorney stamps from Commissioners to Controller was of 100 stamps August 17, 1859, which must have been in red. The final tally of direct sales of blue Attorney stamps by the Controller thus includes twenty-four sold the first year and fifty-four the second, a total of seventy-eight. Of the fifty issued to the San Francisco County Treasurer, there is no record of returns, so it must be assumed all were sold. This is not unrealistic given that the greatest concentration of lawyers in the state was in San Francisco; city directories of the 1860s list some three hundred there. The best estimate of the number of blue Attorney stamps sold is thus 128. (Data from Mahler, 1997a and unpublished.)

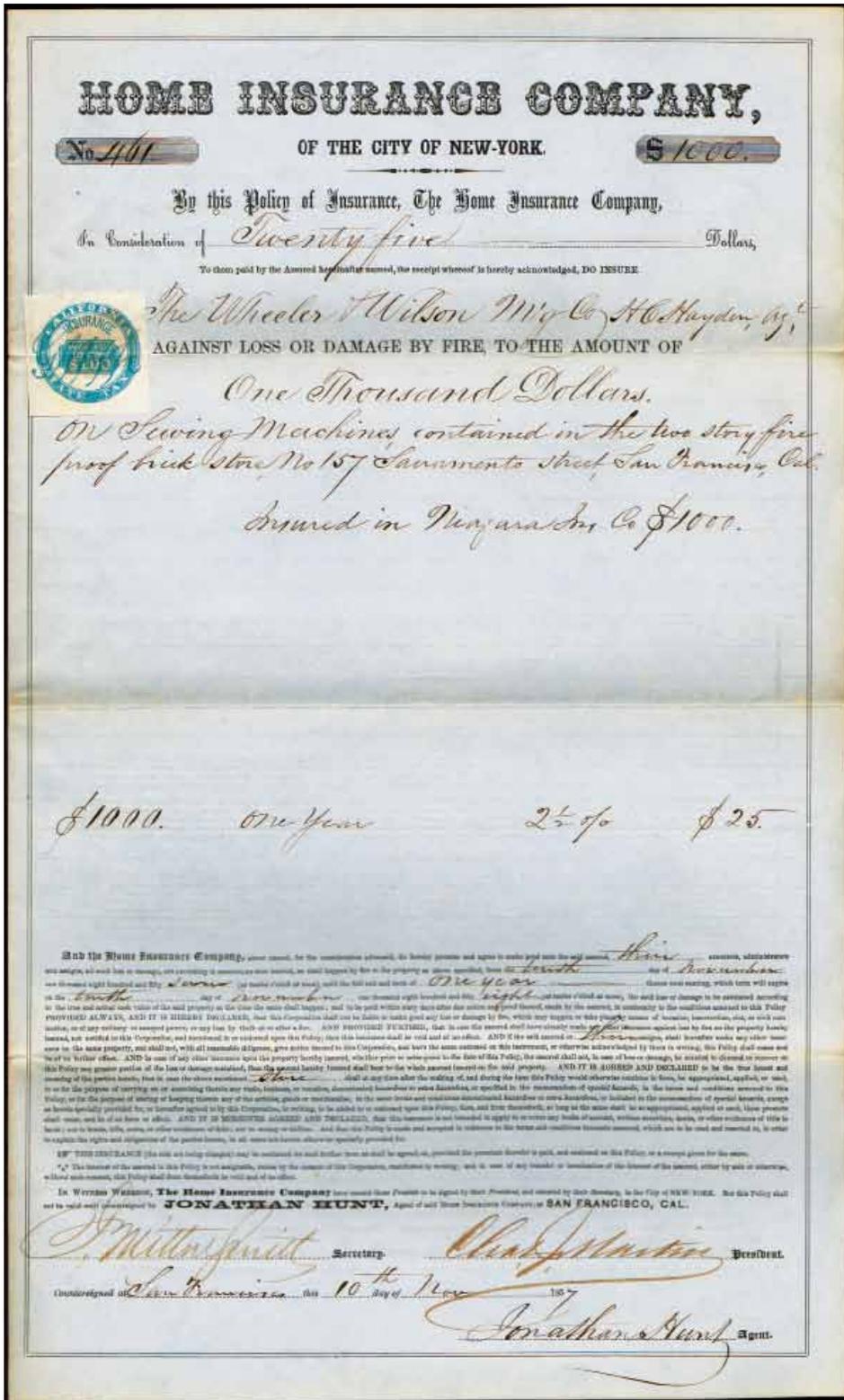


Figure 3. 1857 policy of Home Insurance Co. stamped with \$1 Insurance blue.

or \$2 for steerage. During the first eleven months of the tax, some 13,000 stamps were sold, some 85% to the Pacific Mail Steamship Co. (Kenyon, 1920). According to Kenyon, "On inquiring of an old official of the company

as to the exact manner of use of the stamps, [we] were informed that the stamps were affixed to the tickets and when they returned to the office² they were held three months, then burned."

Blue Exchange

Exchange stamps are the only one of the original four types found with any regularity in blue, and even these are scarce to rare depending on the denomination. The tax on bills of exchange was rescinded after only about ten months, and replaced by one on bills of lading. State records reveal that during this period 50,683 sets of First, Second, and very occasionally Third, Exchange stamps were sold. This included an indeterminate but appreciable number printed in red, not blue; deliveries in that color had commenced in mid-October 1857, only fourteen weeks after the tax had taken effect, and in fact more red stamps than blue have survived from this period (Mahler, 1997a,b). Sixty-two intact stamped bills from this period have been recorded (Mahler, 2010); since just over 100,000 stamps were sold, the survival rate of intact bills has been about 0.06%. Surprisingly, forty-six of these sixty-two bills bear blue stamps.

Blue Insurance

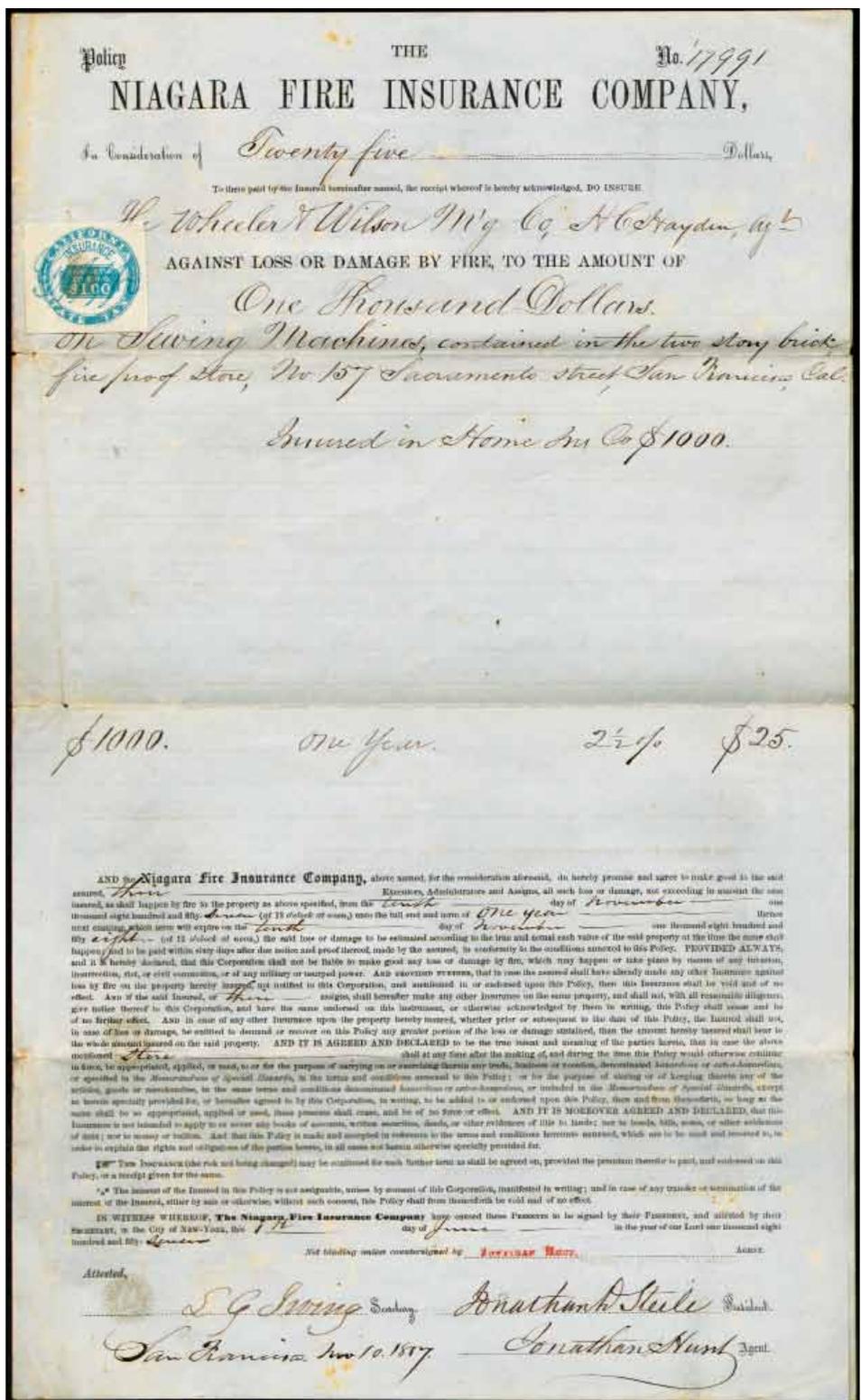
The blue Insurance stamps, the focus of the present article, presumably had a pattern of usage and survival similar to that of the early Exchange stamps. They paid the tax on "any policy of insurance, contract or instrument in the nature thereof, upon any house, factory, machinery, ship, steamer, or vessel, ... [or] any goods, wares, or merchandise, or furniture, or any life insurance." Like bills of exchange, these policies

2. The stamped passage tickets were collected by the ships' pursers. Of the handful of surviving Eastern passage tickets bearing U.S. stamps of the U.S. Civil War era, several have instructions that "This Ticket to be given up to the Purser of the Ship when asked for, after the vessel gets to sea," or similar wording (Mahler, 1999). Presumably the Pacific Mail tickets reached their office by the same pathway.

remained in effect for a short time (a month or so for exchange, up to a year for insurance), then passed into personal or commercial archives whose survival depended upon the same vagaries of fate: fires, floods, earthquakes, deaths of key individuals, business successes or reversals, and similar elemental forces. The key difference between the blue Exchange and Insurance stamps is that far fewer of the latter were sold, a total of only 3,321 spread over twenty denominations. Any example is a first-class rarity. Smith (1903) referred to “documents in my possession, both insurance and exchange papers, bearing stamps in blue,” but until now no intact policies bearing blue stamps were known to modern revenue specialists. A decade ago I noted that “assuming the same survival rate for insurance policies as observed for bills of exchange, 0.06%, allows us to hope one or two might still exist on original policies.” (Mahler, 1997a). That hope has now been fulfilled.

The Wheeler and Wilson find

Figures 3 and 4 show the key pieces from a group of six stamped policies insuring sewing machines of the Wheeler and Wilson Manufacturing Co. against fire at various locations in San Francisco. These two are virtually identical except for being issued by different companies, the Home Insurance Co. and the Niagara Fire Insurance Co. Each provided \$1,000 coverage for one year commencing November 10, 1857, at a cost of \$25, on machines stored at 157 Sacramento Street. The policies are even made in the same hand, that of Jonathan Hunt, agent for both companies. Each bears a \$1 blue Insurance stamp (Cabot #132-Blue), cut square, with blue “GWW” Controller’s handstamp, correctly paying the tax for amounts above \$750 to \$1,000. The Records of the State Controller confirm that Jonathan Hunt had purchased thirty-two Insurance stamps on October 17, 1857, including six of the \$1 (Mahler, 1997).



Figures 5 and 6 show a second matched pair of policies made exactly one year later, November 10, 1858, the companies and conditions identical to those of the 1857 pair except for the fact that the machines were

Figure 4. 1857 policy of Niagara Insurance Co. stamped with \$1 Insurance blue.

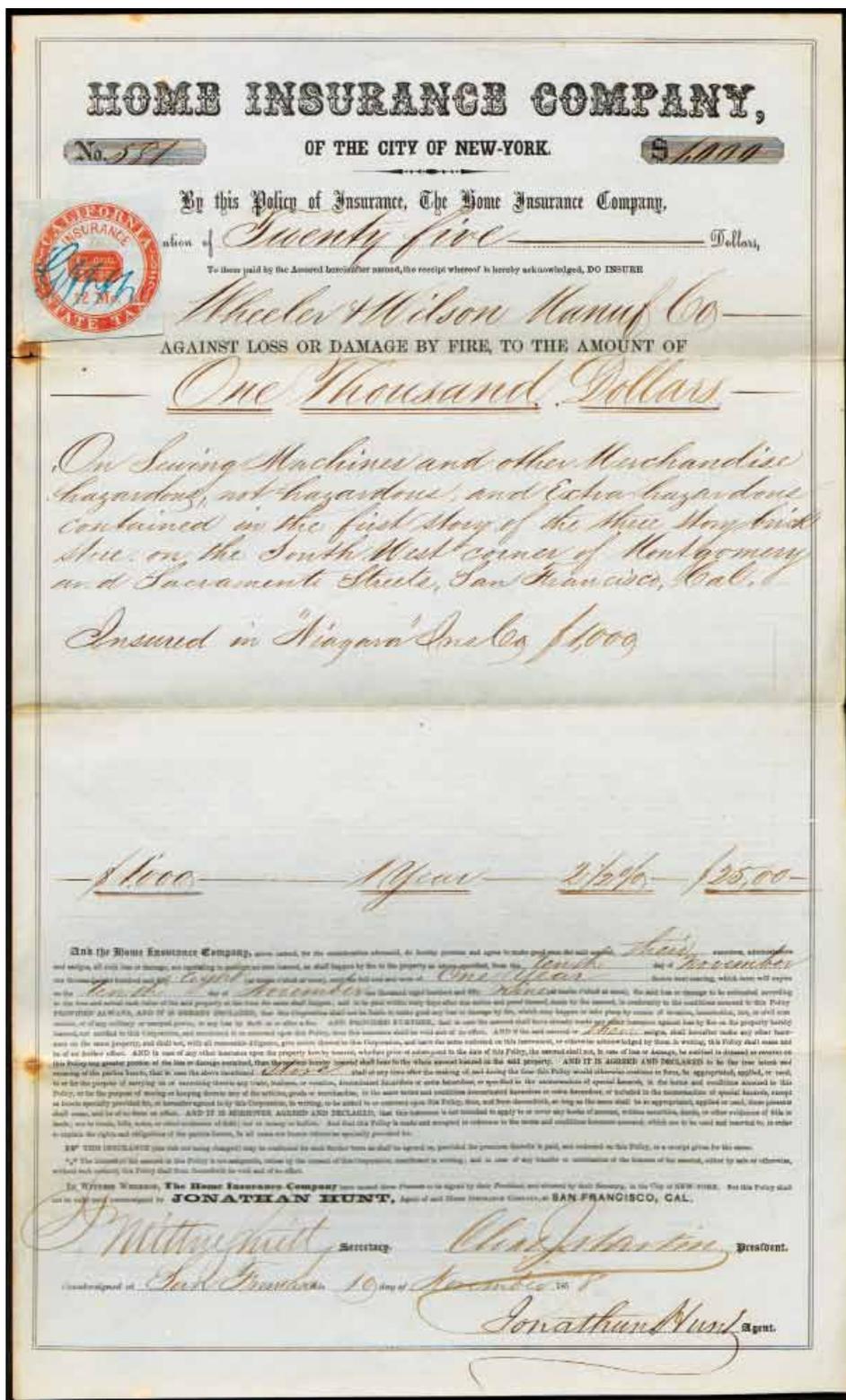


Figure 5. 1858 policy of Home Insurance Co. stamped with 12 Month/\$1 Insurance.

now housed at the Southwest corner of Montgomery and Sacramento streets. The tax rates for Insurance had changed in the meantime, but for one year policies of \$1,000, the tax remained at \$1, paid here in each case by a 12 Month \$1 large Insurance stamp on thin bluish

3. According to Applegate “Mr. Greany, who has handled as many California revenues as anybody perhaps, estimates that the percentage of cut square specimens in the round stamps is from one to five per cent. of the total issue. It is at least certain that the cut squares are very much the exception.”

paper (Cabot #170), each with blue “GW” Controller’s handstamp. The stamps are again generously cut square, and unusual thus; in a census of twenty-four policies and one large piece bearing a total of forty-two large Insurance stamps (Mahler unpublished), these were the only ones not cut to shape. Applegate (1914) reached a similar conclusion with regard to the scarcity of cut-square circulars.³ These large Insurance issues were mistakenly dubbed “Marine Insurance” stamps by early catalogers, at least as far back as Adenaw (1894), an error perpetuated ever since. They were in fact general purpose stamps designed to be used on all manner of policies or receipts.

Figure 7 shows a policy issued March 7, 1860, by the Merchants’ Insurance Co. of Hartford, providing \$3,000 coverage for one year on sewing machines and other merchandise stored at the northeast corner of Pine and Leidesdorff streets, made to H. C. Hayden, Agent, identified in the 1858 San Francisco Directory as agent for Wheeler & Wilson’s Sewing Machines. The tax on one year policies for amounts over \$100 was 0.1%, here \$3, paid by a 3 Month/\$2.50 stamp and two 3 Month/25¢, on thin bluish paper (Cabot #149, 152), each with blue “ARM” control handstamp. My census of documents bearing large Insurance stamps shows only one other usage of the 3 Month/\$2.50. There was no requirement for use of “matching” stamps, i.e. 3 Month stamps on three month policies, 6 Month stamps on six month policies, and so on, in fact the Act of April 26, 1858, which redefined the Insurance rates, made no mention of stamps whatsoever. Of the twenty-five recorded usages of large Insurance stamps, eleven bear at least one

mismatching stamp; evidently any combination was tolerated provided the amount paid was correct.

Figure 8 shows a policy issued August 31, 1860, by the Home Insurance Co. to H. C. Hayden, providing \$3,000 coverage for one month on "Sewing machines, Work, Upholstery, Portable room Paintings, Mirrors and Similar articles on exhibition contained in the one Story Frame Pavilion building on West Side of Montgomery Street between Sutter & Post Streets, San Francisco." 12 Month/50¢ and 3 Month/25¢ stamps are affixed, on bluish paper (Cabot #149, 169) with "ARM" handstamps. The exhibition referred to was the Industrial Exhibition, or Mechanic's Fair, which opened September 4, 1860, housed in a pavilion on the corner of Sutter and Montgomery streets.

The "phantom rate"

The 75¢ tax paid on this one-month policy is one-fourth that for a year's coverage in the same amount. Strictly speaking, because of a legislative blunder no tax need have been paid, and this merits a digression. In the original tax schedule of 1857, the rates on insurance had been specified indirectly, not explicitly: they were defined to be half the rates for bills of exchange. After only ten months, though, the Act of April 26, 1858, had replaced the tax on exchange with one on bills of lading for shipments of gold or silver out of the state. Because of the wording of the 1857 schedule, since the exchange tax no longer existed, neither did that on insurance! The same Act of April 26, 1858, accordingly redefined the insurance rates, tying them now to the new rates on bills of lading. For policies of one year or more, the insurance tax was set at half that for bills of lading, which was 30¢ for amounts to \$100, and 0.2% for all other amounts. The legislature then introduced short term rates, as follows:

Term	Rate
9 to 12 months	75% of rate for one year or more
6 to 9 months	50% of rate for one year or more
3 to 6 months	25% of rate for one year or more

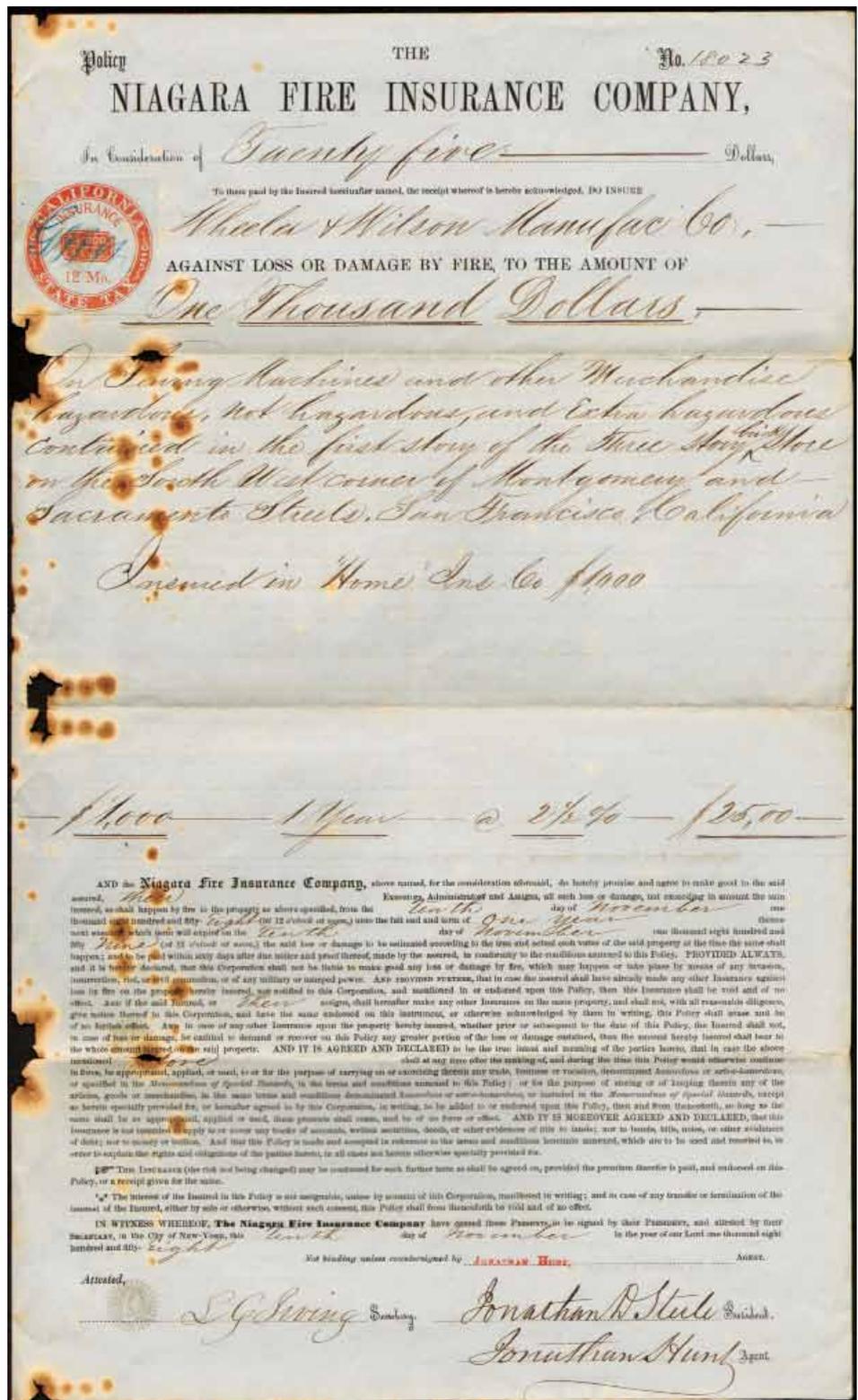


Figure 6. 1858 policy of Niagara Insurance Co. stamped with 12 Month/\$1 Insurance.

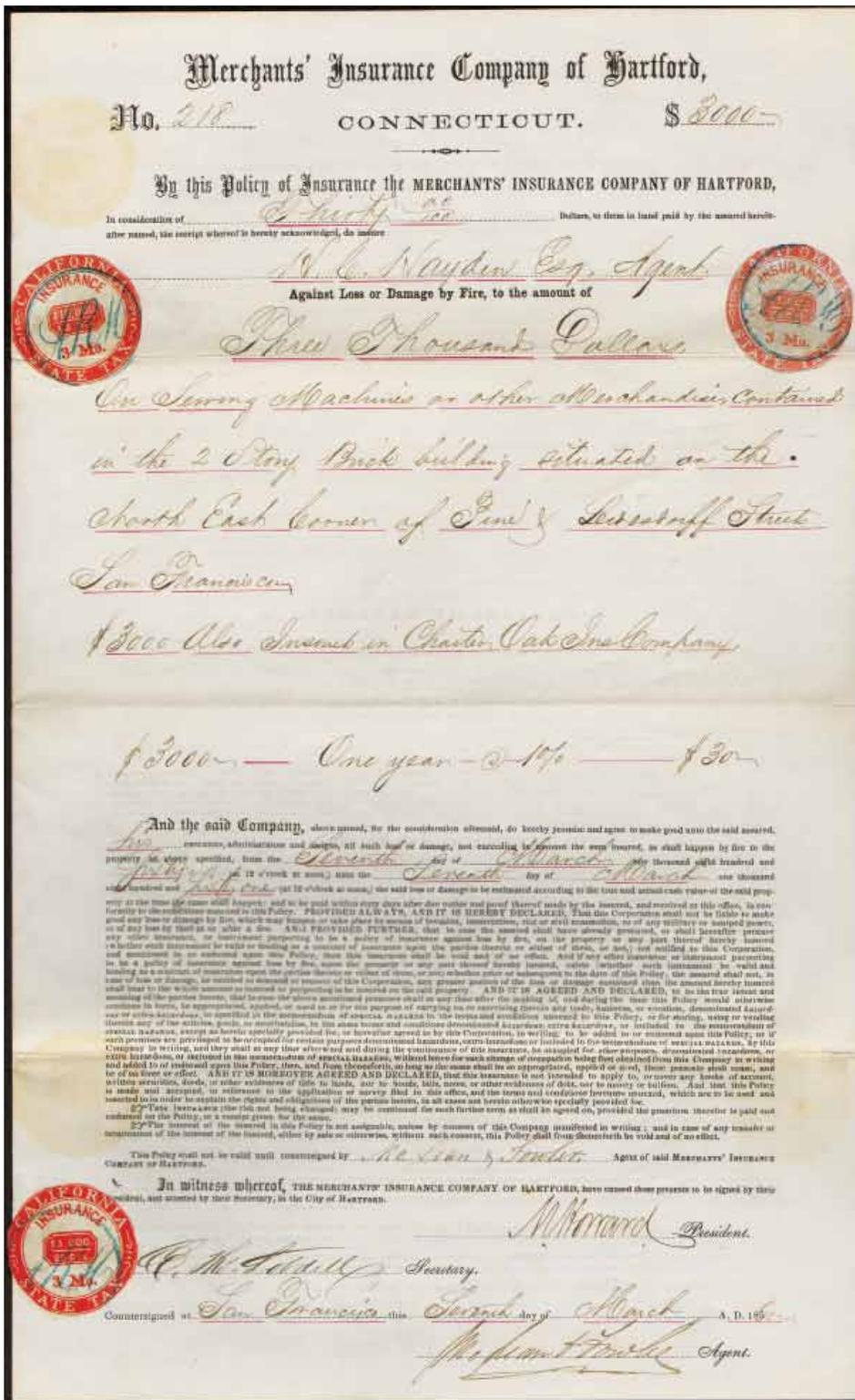


Figure 7. 1860 policy of Merchants' Insurance Co. of Hartford stamped with 3 Month/\$2.50 stamp and two 3 Month/25¢.

The 3 Month, 6 Month, 9 Month, and 12 Month Insurance rates were designed to pay these rates. This short-term schedule was not well thought out, on two counts.

left out of the rate tables. For six and nine month policies the proportionally correct rate was the higher of the two applicable, hardly an ideal situation; the public was left to deduce what the law intended rather than what it said, and trusted to pay the higher rate!

The most obvious is that the pro-rating was not done proportionally, and left policies of less than three months unmentioned and untaxed. It seems obvious that for durations up to one-fourth of a year the rate should have been one-fourth the yearly rate; up to half a year, half the rate; and up to three-fourths of a year, three-fourths the rate. Years later the Act of April 10, 1862, would correct this error. By then the Bill of Lading tax had been abolished, and the original slate of Exchange taxes re-established. The Insurance rates were again defined to be half the rates for bills of exchange, with the following exceptions:

Term	Rate
6 to 9 months	75% of above rate
3 to 6 months	50% of above rate
3 months or less	25% of above rate

This made more sense. In the meantime, though, by the letter of the law policies of less than three months were exempt. Amazingly, in the case at hand the party affixing the stamps, presumably the agent of the Home Insurance Co., deduced what the rate should have been under proportional pro-rating, and paid this "phantom rate"!

The effects of this disproportional pro-rating in the 1858 schedule were minimized by a second flaw, namely that the brackets were not mutually exclusive, but overlapped at their endpoints. Policies of exactly nine months were taxed at both the 75% and 50% rates; six month policies at both the 50% and 25% rates; and three month policies fell into both the three to six month 25% bracket and the "phantom" bracket of up to three months. Since the majority of maritime policies were for exactly three months, they were accidentally taxed at the proportionally correct 25% rate. Only policies strictly less than three months were

Matters of survival

A brief history of the Wheeler and Wilson Manufacturing Co. is given below. The fact that their home office and celebrated manufactory was located, not in San Francisco, but in Bridgeport, Connecticut, may have been a key element in the survival of these policies. Certainly at some point they came east: they were offered as a lot in a 1990 "Bargain Counter" flier of Schenectady, New York, stamp dealers R. G. Provost Co., for the magnificent sum of \$69.50. Wheeler and Wilson had been acquired in 1905 by the Singer Manufacturing Co. of New York City. If the archives of their western agencies had not already been sent east by then, perhaps they were now. If so, the timing was fortunate, for much of San Francisco would be destroyed by the devastating earthquake of April 18, 1906, and subsequent conflagration. The buildings mentioned in these policies, at 157 Sacramento Street, Montgomery and Sacramento streets, and Pine and Leidesdorff streets, were all in the area leveled in 1906. This scenario of narrow escape and survival is arguably the most exotic and romantic of many possibilities, an exercise in legend-building. In fact the whereabouts of these policies between 1863 and 1990 is entirely a matter of speculation. They may have survived by more conventional means, and come East through philatelic channels. If so, though, it is certain that they avoided the main channels for classic state revenues, for none of the major state revenue collections of the past—Applegate, Lord, Kenyon, Joyce, Hubbard—nor those of present-day specialists, have included policies bearing blue Insurance stamps.

All hail Wheeler and Wilson!

The entire front page of the San Francisco weekly *California Farmer* of August 5, 1864, was devoted to a long and flowery paean on the benefits of the sewing machine, and particularly those of Wheeler & Wilson.

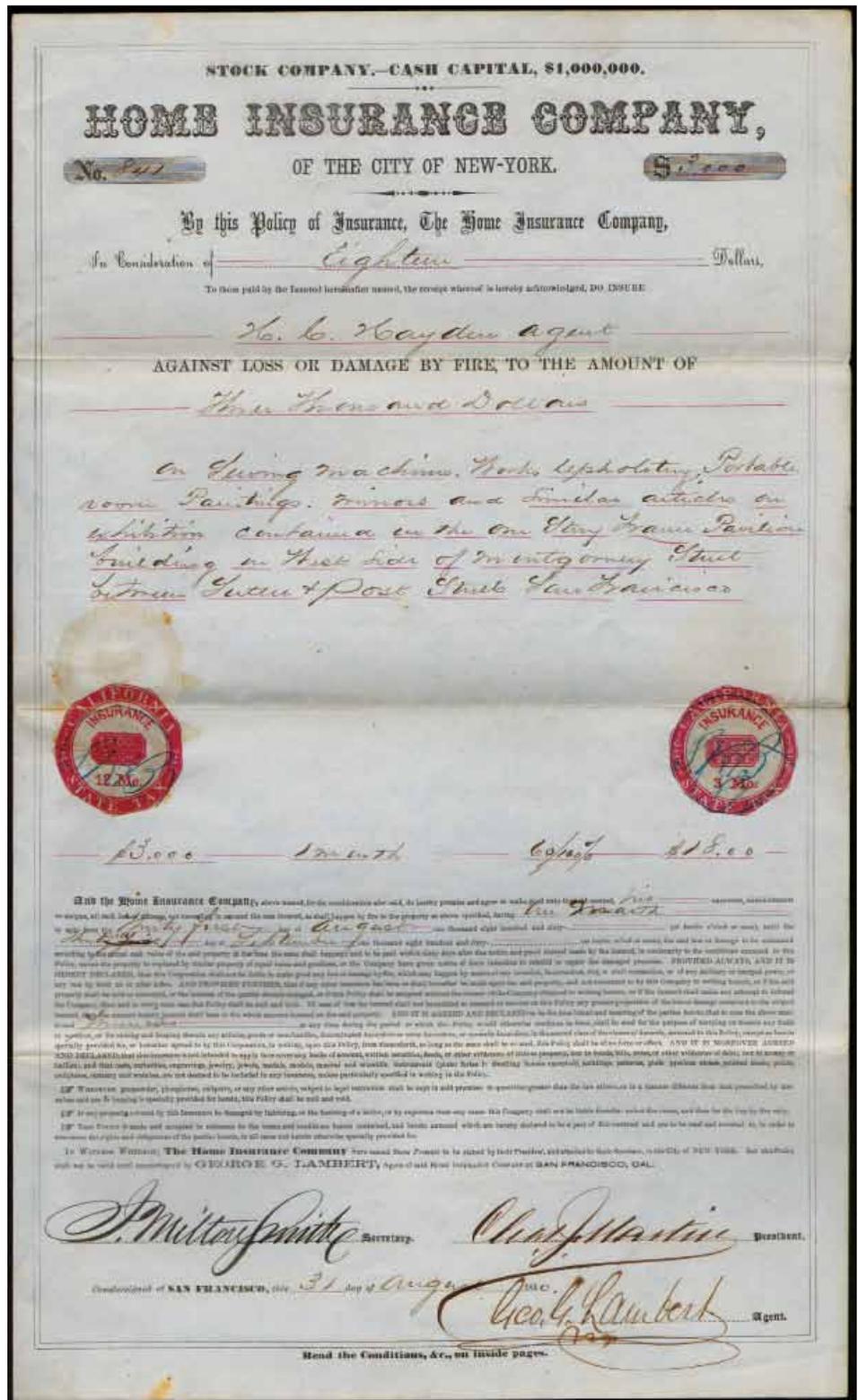


Figure 8. 1860 one-month policy of Home Insurance Co. covering Wheeler and Wilson pavilion at Industrial Exhibition, or Mechanic's Fair, stamped with 12 Month/50¢ and 3 Month/25¢.

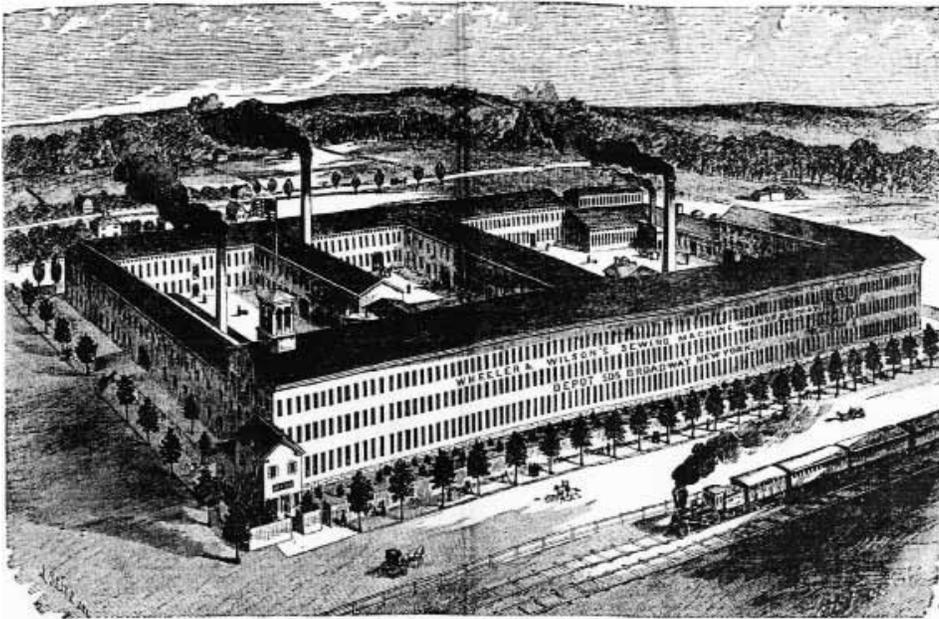


Figure 9. *Wheeler & Wilson Sewing Machine Manufactory, Bridgeport, Connecticut, from San Francisco weekly California Farmer, August 5, 1864.*

A large woodcut illustration of the company's manufactory featured prominently (Figure 9), accompanied by five closely packed columns of enthusiastic prose, the most relevant of which is reproduced below. The final paragraph contains a tidbit relevant to the present find. The company's San Francisco agency had been established only in 1857. The matched pair of policies bearing blue stamps, made in November 1857, were likely the first obtained by the agency.

The sewing machine.

The Mechanic's Fair, which is to be holden the present month will draw, it is estimated, over *one hundred thousand* people to this city, many, too, from the remotest sections of our State. The managers of the Fair are exerting all their energies to have this a splendid affair—and added to this the *World's Horse Fair*, as it is called, is to be holden at the same time; thus a double effort to make our city a "Gala Day," for a month or more. Every body will want to come, and everybody will make up their minds to supply their wants—all the family wants—when they visit the city, therefore our merchants, of every business, our manufacturers and our traders should have their wares ready for a fine display.

We go for the *useful* as well as the ornamental and among the most important article of home comfort we place the Sewing Machine. Our knowledge of the Sewing Machine, and the benefit it confers upon families, prompts us to say that the blessings it gives cannot be over-estimated, and as we have traveled over this State in all the counties, these blessings have been enumerated to us in various ways by families, where we have visited, and we are free to say that our experience warrants us in asserting that more than *one-half*, nearly two-thirds of all the Sewing Machines we have found in the State are of the Wheeler & Wilson make.

The Wheeler & Wilson's Sewing Machines have now won the ACME of Prizes: THE PEOPLE'S FIRST PREMIUM. Content with this W. & W. are willing to aid in the cause of the Sanitary Commission, the Christian Commission, and the Freedman's claim—to all of these this firm has contributed with unbounded liberality, and to these causes they will always give a liberal and prompt response in return for this public approval.

This Journal has, from time to time, published much in behalf of these Sewing Machines, and for the all-important reason that it is the *greatest labor-saving machine* ever invented where the direct relief has come to Woman, to save her physical, intellectual, and social powers, and the good it has done in this respect has changed the whole phase of social life in respect to the labor

of the needle, and saved from penury, want, and death, thousands of women who were dependent upon their own labor for their daily bread.

It is a most singular fact, yet one that is verified by the facts, that although the Sewing Machine has saved *seventy-five millions of dollars* per annum to the United States in the *cost of labor*, yet the value of *female labor* has as constantly increased. So that to-day the value of female labor is higher in New York and the Eastern States, than it has been for ten years.

We shall give some paragraphs from essays and articles we have before published, but as our journal is constantly *increasing its circulation*, and going the world over, we think some of the most important truths will bear repeating—especially as our present readers number thousands now and our recent subscribers, may not have perused the same facts.

In 1854 Wheeler & Wilson made only	956
The same year Grover & Baker made	2,034
In 1855 Wheeler & Wilson made	1,071
Same year Grover & Baker made	1,145
In 1859 Wheeler & Wilson made	21,086
Same year Grover & Baker made	10,280
What a change in the public demand and sale—the public are to determine, they are the judges.	
In 1861 Wheeler & Wilson made	19,725
The whole number made by all makers	38,285

In seven years, from a beginning of less than one thousand, Wheeler & Wilson rose in number to *more than half made in the whole United States*, and the number has been continually increasing up to the present time, when it can be said that there is no machine, nor all the kinds put together that command such great popularity or are occupying so prominent positions in the various manufactures of celebrity, or in public places, as the machines of Wheeler & Wilson...

The agency of Wheeler & Wilson was established

in San Francisco in 1857, on Sacramento street near Kearny, and in that year there were sold 20 of their machines a month. Their number has been steadily increasing in a tremendous compounding ratio, until now their splendid salesrooms, on the corner of Montgomery and Sacramento streets, are the resorts of hundreds every day, and sales have been made as high as forty a day.

Nathaniel Wheeler and Allen B. Wilson had established the Wheeler & Wilson Co. in Watertown, Connecticut, in 1852. Wilson's patents concerning the rotary hook (1851), stationary bobbin (1852), and four motion feed (1854) laid the groundwork for the company's future success. Having produced about 3,000 machines, the company moved to Bridgeport in 1856, renamed the Wheeler and Wilson Manufacturing Co. By 1858 a total of only 20,000 machines had been produced, but production expanded rapidly thereafter: in 1861 19,725 machines were sold; in 1862 some 30,000; and in 1864 over 40,000, by which time Wheeler & Wilson had become the leading manufacturer of sewing machines in the U.S. In 1867 it would cede this honor to the Singer Manufacturing Co., thanks in large part to Singer's innovative installment sales plan, but throughout the 1870s and 1880s Wheeler and Wilson remained one of the largest U.S. producers. Spurred by the introduction of the "No. 8" model during the mid 1870s, production continued to increase, reaching 128,526 units in 1871 and peaking at 174,088 (to Singer's 219,758) in 1872. By 1876 sales had fallen to 108,977 (to Singer's 262,316, and 109,294 by the Howe Sewing-Machine Co.; all data from Bourne, 1895). During the latter years of the century, Singer became even more dominant, and in 1905 acquired Wheeler & Wilson. The former Wheeler and Wilson plant at Bridgeport was used extensively by Singer following the takeover. Several illustrations of antique Wheeler and Wilson machines are available on the internet (e.g. [HTTP://WWW.POWERHOUSEMUSEUM.COM/COLLECTION/DATABASE](http://www.powerhousemuseum.com/collection/database)).

Sending the profits home

The present find also included twenty partial Second bills of exchange payable to Wheeler and Wilson, all circa 1862–3, sold by Mark Brumagim & Co., Bankers, of San Francisco, drawn on their correspondent bank, the American Exchange Bank of New York.⁴ Bills of exchange were the primary means of transmitting funds over long distances in the mid-nineteenth century. The purchaser paid the requisite amount, plus a fee of about 3%, for a bank bill, which was then mailed to the recipient, and could be cashed at the correspondent bank, or

4. The identities of the bank and its Eastern correspondent are not evident on these partial bills. They are furnished by the sole recorded intact bill of Mark Brumagim & Co., San Francisco (Mahler, 2008).

any local bank that would accept it. It was the banker's responsibility to transmit the funds to its correspondent, usually in the form of gold coin or bullion via Pacific Mail steamers. All but two of the bills at hand are docketed on reverse with various names, presumably those who purchased the bills. One names H. C. Hayden, agent for Wheeler and Wilson circa 1860 (Figures 7, 8); another J. H. Hayden, presumably a relative, named by the *California Farmer* in 1865 as an agent for the company; and sixteen cite one H. W. Wadsworth. An internet search on Wadsworth returns an 1862 reference to him in the Schellens Collection of the San Mateo County Genealogical Society under the subject "sewing machines"; evidently he was also affiliated with the agency. It seems safe to conclude that these bills were sent in payment to the parent company for machines sold at the agency. The twenty bills are for \$24,050. Sewing machines sold in San Francisco for about \$50 at the time.

All of these fragments bear California red Exchange stamps, thirty-three in all, in denominations from 60¢ to \$4, five in combination with U.S. 2¢ blue Bank Check imperforates. Figure 10 shows some better usages: one with three of the scarce and striking monogram "GRW" controller's handstamp; another with a clear strike of the double-circle "GRW"; a combination of closed-letter \$1 and open-letter \$2 stamps; four 80¢ overpaying the \$3 rate on a \$1,200 bill; and a \$1 stamp with what appears to be a striking printing error, but actually affixed face down, then canceled, the user none the wiser as the stamp paper is so thin the design shows through strongly from the back!

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Figure 10. Portions of bills of exchange transmitting funds from Wheeler & Wilson San Francisco agency to the home office, showing: A. Striking monogram “GRW” controller’s handstamp; B. Double-circle “GRW”; C. Closed-letter \$1 plus open-letter \$2; D. 80¢ (x4) overpaying \$3 rate; E. \$1 stamp affixed face down, then canceled!

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West Virginia: Nonintoxicating beer/ from page 151



B22 and Bailey signature panel

B22 ½ barrel Blue & yellow

The authors would be delighted to hear from any collector, who have unlisted West Virginia beer stamps in their collection or who in any other way can add to this story.

Revenue exhibit awards at Chicagopex

The 2009 ARA convention was held in conjunction with Chicagopex 2009 on November 20–22. The following exhibits were shown and received the following awards:

Usage of the US Government Issued Documentary Revenues of 1898–99 by Frank L. Sente: ARA Grand, the United States Stamp Society Statue of Freedom Award and Gold.

United States Internal Revenue The State Coat of Arms Essays by Alan Hicks: ARA Best One-Frame Award and Vermeil.

Philippine Fiscal Stamps used during the Japanese Occupa-

tion 1942–1945 by Douglas K. Lehmann: Vermeil.

US Playing Cards Revenue Tax Stamps: "The Bureau Issues" by Martin Richardson: Vermeil.

Classically Illegal—The Use of US Postage as Revenue Stamps, 1862–1883 by Dr. Edwin J. Andrews: Vermeil and United States Philatelic Classics Society Medal.

Cancels and the Companies who used them by Steve Eckerman: Silver.

State Revenue News, Volume 46 by Scott Troutman, Editor: Silver.

Holey Revenues by Arthur J. Mongan: Silver-Bronze.

Reserved catalog numbers and their intended assignment

- B1 Crow ⅛ barrel.
- B2 Crow ¼ barrel.
- B3 Crow ½ barrel.
- B4 Crow 1 barrel.
- B5 Platt ¼ barrel.
- B6 Platt ½ barrel.
- B7 Davis 2¼ barrel.
- B10 Ross 2¼ barrel.
- B11 Ross ¼ barrel.
- B13 Harrald 2¼ barrel.
- B16 Baldini 2¼ barrel.
- B19 Bentley ¼ barrel.
- B20 Bentley ½ barrel.
- B21 Bailey ¼ barrel.
- B23 Hoff ¼ barrel.
- B24 Hoff ½ barrel.

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Boston Revenue Book, Quarterman reprint, like new (dust cover torn). \$35 postpaid. Paul Weidhaas, 12101 Alembic Road, Leonardville KS 66449. *1956*

Beer stamp album for sale: 125 pages, unpunched, on bright white 65 lb card stock with image of first stamp in most series. Modeled after Priester. \$82.50 plus \$3.50 postage and insurance, prepaid, to: David Sohn, 1607 Boathouse Circle, H116, Sarasota FL 34231. (941) 966-6505 or (847) 564-0692 or email <davidsohn32@comcast.net>. *1957*

U.S. Taxpaid Revenue collectors wanted. Old time collector wishes to correspond with other collectors of taxpaid. Have duplicates of Pre-1900 Springer listed tobacco, tobacco strips, snuff, cigars. Also have U.S. Scott-listed revenues. Don't have e-mail etc. Charles Watt, 14106 Ventura Blvd #107, Sherman Oaks, CA 91423 USA. Fax: 818-905-6195. *1958*

1890s Revenue Stamp book: Stamp Hunting by Lewis Robie, salesman for J. Elwood Lee (RS290-294), relates tales of looking for revenue stamps

in drugstores. Newly typeset, not scanned or copied; new illustrations; commentary by Richard Riley. PDF by email \$5.00, on CD postpaid \$8.50, printed copy comb binding \$12.50. Ken Trettin, Box 56, Rockford IA 50468-0056. *1959*

It's A Wrap! U.S. Revenue Stamps Used on Playing Cards, 1862-1883 by Kristin Patterson. 120 page color book. \$40 postage paid in U.S. for other countries and more info goto www.swanassoc.com/itsawrap. Send check or M.O. to Kristin Patterson, 851 Ironwood Drive, San Jose, CA 95125-2815. *1960*

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. *1961*

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