



R163P



R164P



R165P



R166P



R167P



R168P



R169P



R170P



R171P



R172P



R173p



R174p



R163p



R164p



R165p



R166p



R167p



R168p



R169P



R170P



R171P



R172P

19061

1000





18725

P. NEW YORK





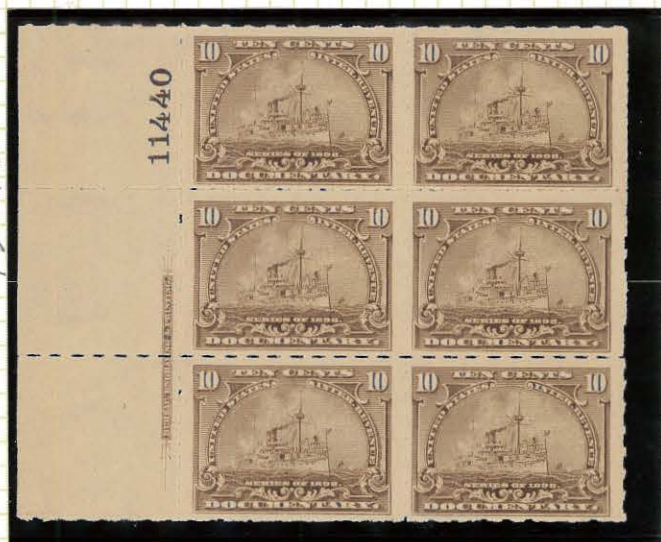
R164P

13002

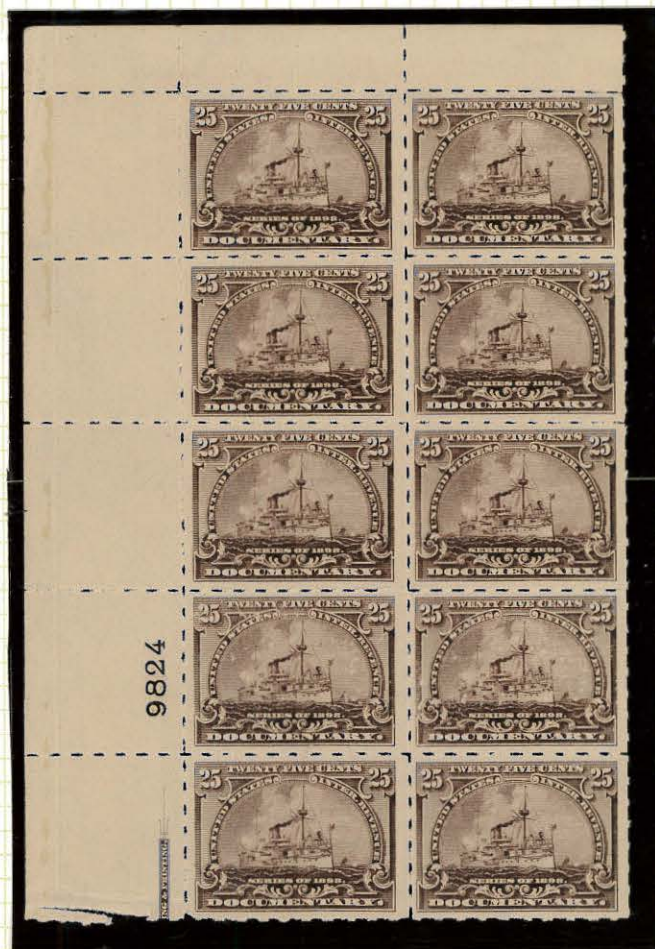


40

13018



40







R167P
TORONTO CANCEL



R163



R171



#R153 square periods



#R153s specimen



#R154a inverted overprint



#R153 mint plate block of eight



#R154 mint plate block of ten



#R154 used block of 80

No. 200 Newburgh, N.Y. July 1 1898

The National Bank of Newburgh, N.Y.

Pay to the order of *Almira F. Weston*

One Hundred & 100/100 Dollars

Estate of J. J. Van Nostrand,
By Sarah M. Mason, Ex. by Est. Drenwiter atty

100. #

George F. W. Partridge & Co. Bankers & Exchange Brokers

Estate of J. J. Van Nostrand.

I.R.

#R155 on The National Bank of Newburgh, N.Y. dated July 1, 1898, the day the Spanish-American War stamp tax took effect, tied by "T.L.M. Jr. & Co. Jul 11 1898 handstamp.



#R155 used block of four

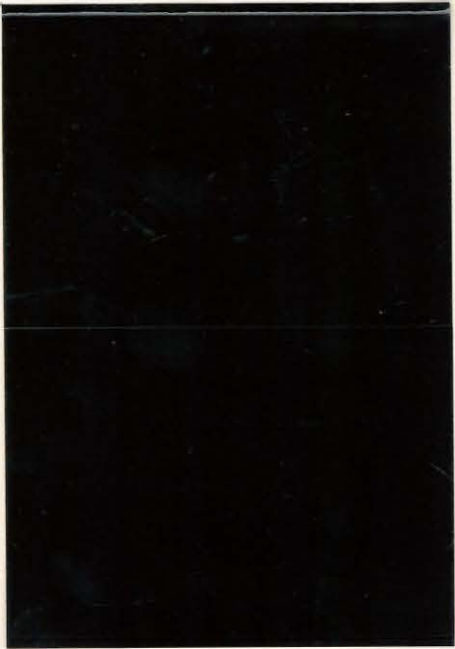


#R155c inverted overprint



#R155 used block of 25

12900



#R159 used, overprint reading down

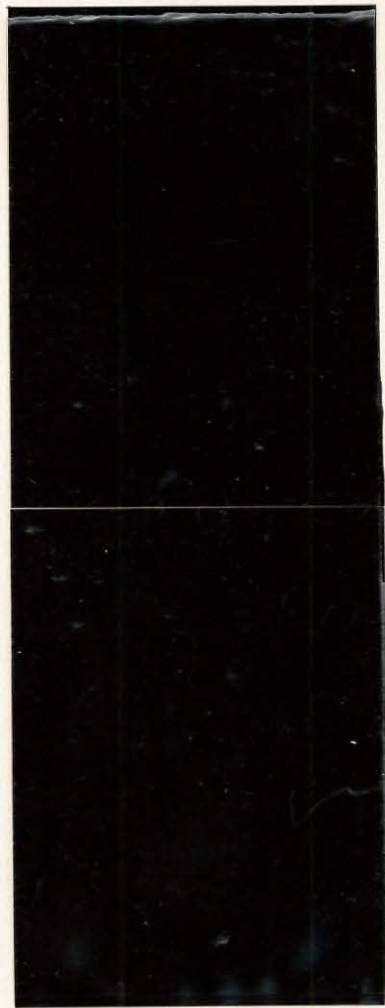
12906



#R160 Block of 4, no gum unused, overprint reading up. Ex-Joyce

625
700-ET

12905



#R160 used vertical strip of 3, plate #137. Two used strips of 3 are known to exist

710
C1500-ET



R161



R162



R163



R164



R165



R166



R167



R168



R169



R170



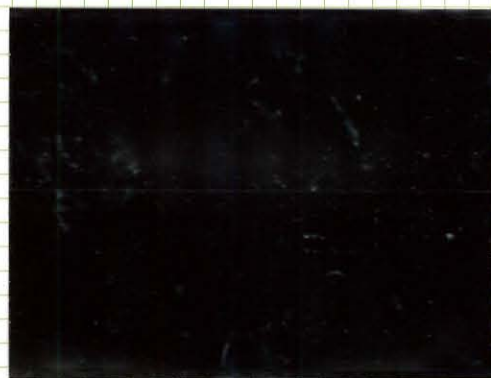
R171



R172



R161



R162



R163



R164



R165



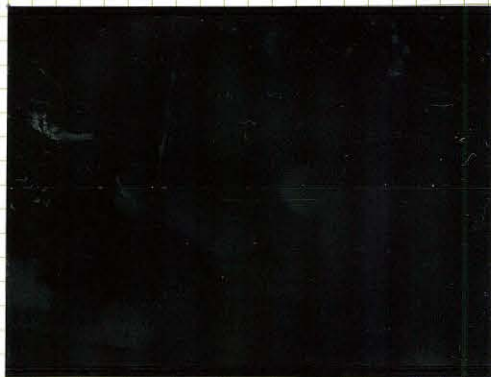
R166



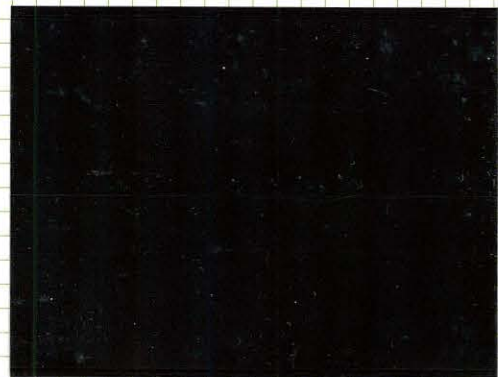
R167



R168



R169



R170



R171



R172



R173

92.70



R174



R175

200

13108



R176

640





A162



R165



R164



R167

Free
 mining
 California
 ing recorded
 located
 book 15-3
 in mine
 ed in book
 ca.

Together with all the dips, spurs, angles, and
 claim or lode, and also all the metals, ores,



To all People to whom these Presents shall come, = Greeting:

KNOW YE, THAT We, Robert Straub and Marianna Straub, his wife, both of the Town of Canterbury, in Windham County, Connecticut

for the consideration of One dollar and other valuable considerations
received to our full satisfaction of Rose A. Smith of the Boro of Manhattan, New York City, New York

do give, grant, bargain, sell and confirm unto the said Rose A. Smith
the following tracts or parcels of land situated in said town of Canterbury and bounded and described as follows; the first parcel with buildings thereon is bounded northerly by land of Ernest Sechting and Henry Green, easterly by land of Ernest Sechting and the highway southerly by the highway and westerly by land of Henry Green and contains twelve acres more or less. The second parcel is bounded northerly by land of Ernest Sechting, easterly by land of A. L. Silver, southerly by land of Ira Adams heirs and westerly by the highway, containing eighteen acres more or less. The third parcel is bounded northerly by land of Albert Kimball and the old Windham road, easterly by the highway, southerly by land of Jacob Allen and J. Powers and westerly by land of Albert Kimball and land formerly of Kirby Rafford. The fourth parcel is the same premises described in a deed from Emily Bennett, Executrix and Henry C. Starkweather, Administrators to Robert Straub dated March 13th, 1896 and recorded in Canterbury Land Records book 29 page 631.

(2nd parcel contains about 30 acres)





R163

R168

R163



R167





R173



R174



R175



R178



R176



R173



R174



R175



R176

13120



R177



R178

13137



R180

800

13075



R173

325

13088



R174A

13139



R179



R180

13143



R181

62

HYBRID. PROC

#1 DARK GR

13076

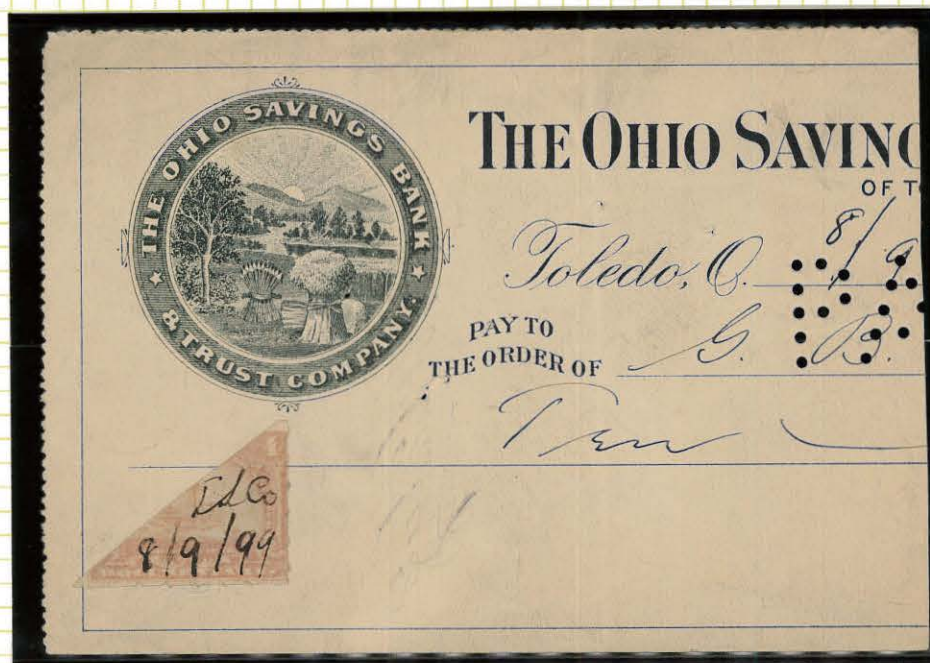
R173P



1736

325

R173







R175~

13105



7998



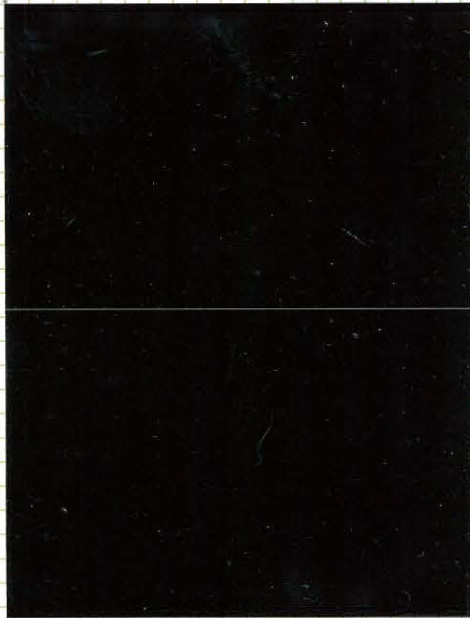
8249







275



R177



R178



R179

50







R168a



R174a

13089



R173a

13074

C. 285 05



R1739



R1749

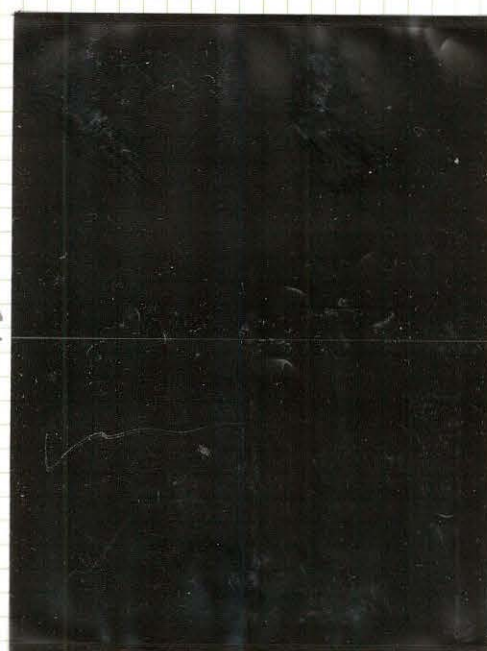


290





13186





75

350



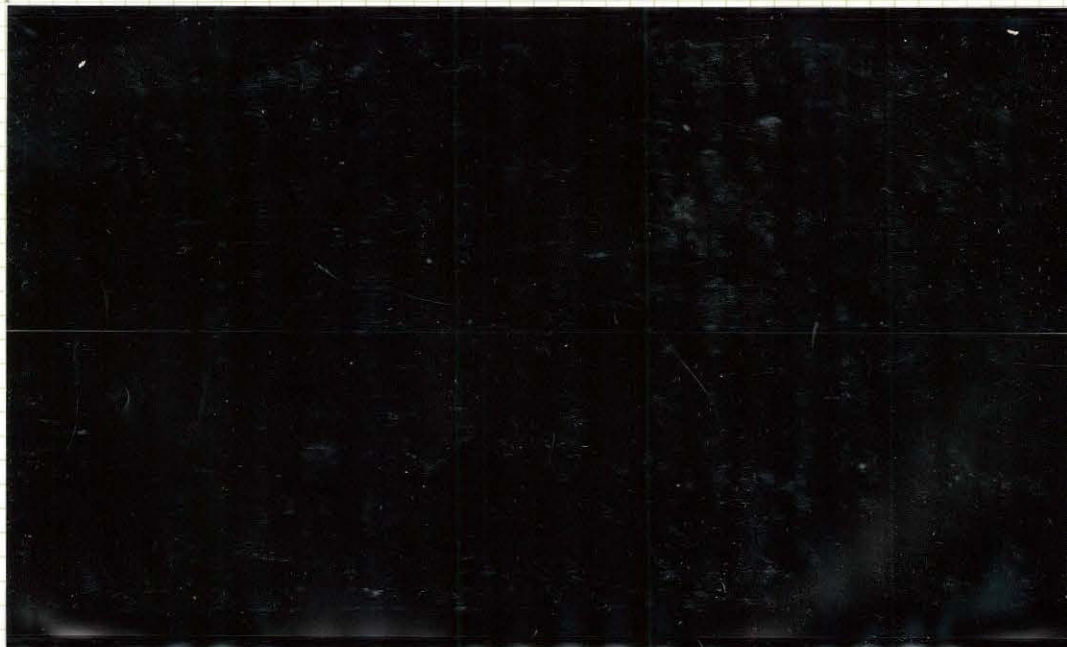
13181



13199



13188



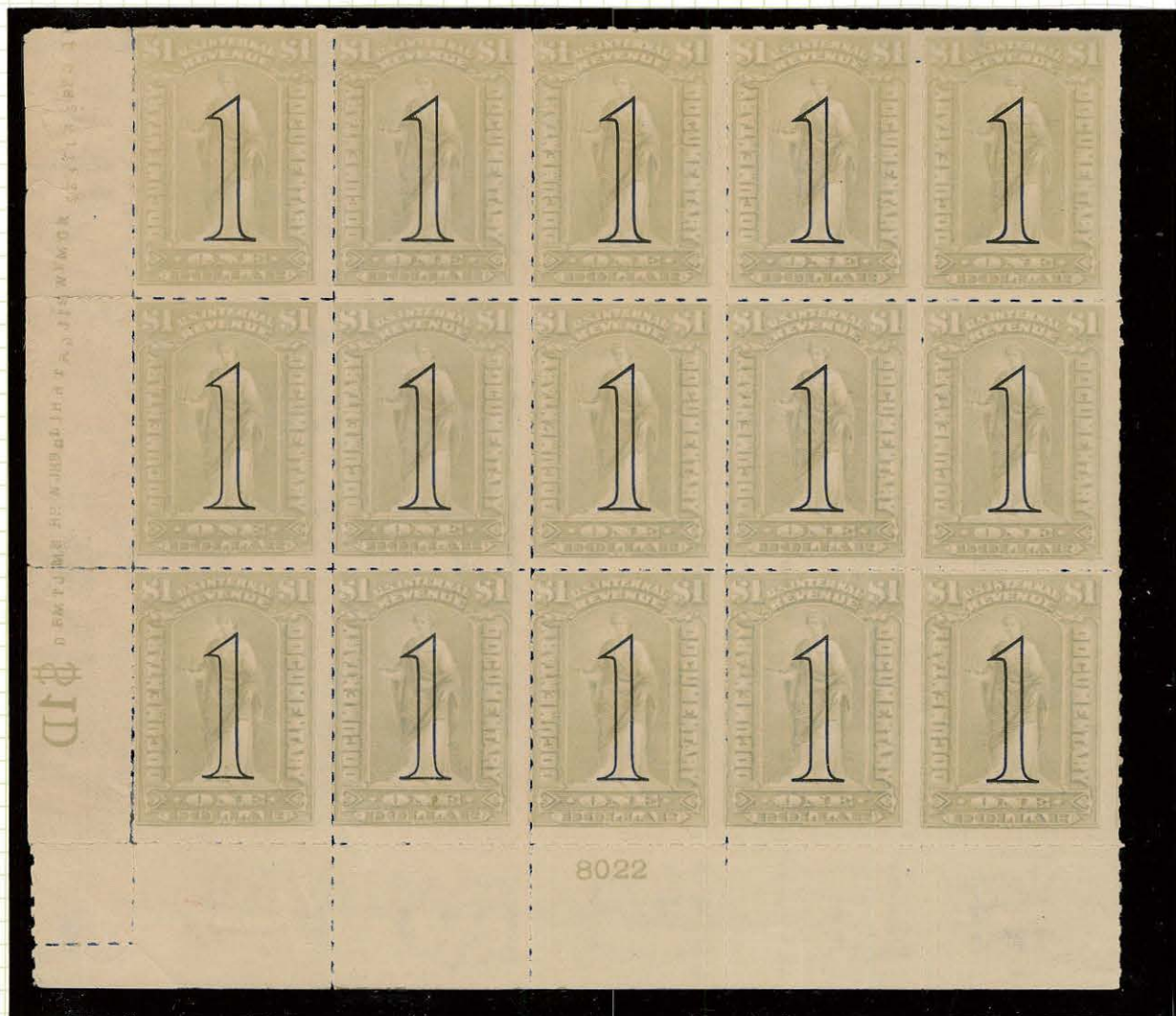
R189



R-184
WRS 11-66
FREE

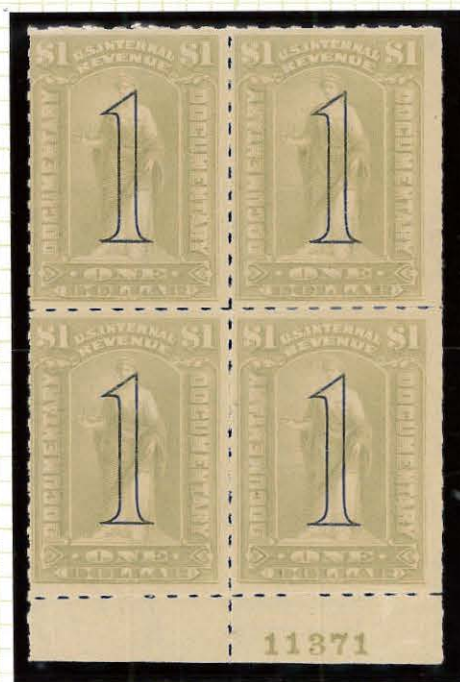
R124

13158



525 MS.





143



47

11371

13191



\$1 D

A

B

450



13206



R192, 1920a + 192b

13201



R192



R192a

300



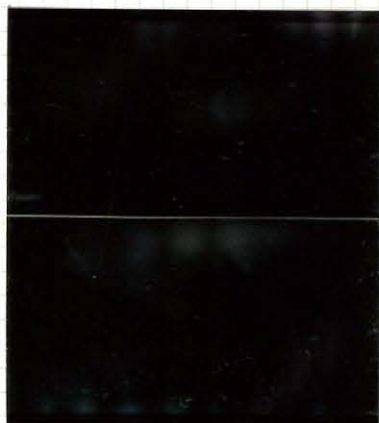
R192
color?



R195



R196



R197



R198



R199



R200



R201



R202



R203



R204



R205

727



R195



R196



R197



R198



R199



R200



R201



R202



R203



R204

13276



R205

800



Plate Numbers of the 1914 Documentary Stamps



Figure 1. The top arrows of plates A131 and A306.

The year 1914 saw the beginning of offset printing for at least the low denomination revenue stamps. This was the result of the continued efforts of the Bureau of Engraving and Printing (BEP) to reduce the cost of printing revenue stamps, efforts that had begun in 1909 and would continue in earnest well into the 1930s. The urgency to reduce costs was exacerbated by increases in the tax rate on beer and the introduction of several new tax measures requiring stamps.

Although war had broken out in Europe, the United States remained neutral. Unlike many of the previous tax increases and new taxes which had been part of the effort to pay the high costs of war, the 1914 tax changes were not to pay for any direct U.S. involvement in the war in Europe. President Woodrow Wilson had a bold initiative to promote American goods abroad, which required a strong navy to protect American shipping interests and the expansion of the Department of Commerce.

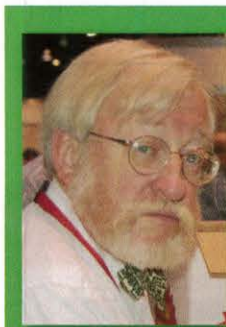
One of the new taxes was the resurrection of various kinds of taxes on financial documents. Most of the rates established in the Act of October 22, 1914, were the same as the short-lived Spanish-

American War documentary stamp taxes. The 1914 stamps below \$1 in face value exactly coincide with the denominations of the 1898 battleship documentaries, namely ½, 1, 2, 3, 4, 5, 10, 25, 40, 50, and 80 cents. The effective date of the 1914 documentary taxes was December 1, 1914, so the Bureau had less than six weeks to prepare enough stamps to distribute nationwide. The assignment was given to the new offset presses.

A look at the changing styles and sizes of numbers betrays that these stamps were being printed in a newly established print shop. Standardization in the location and styles of the plate numbers would only come toward the end of printing of the Series of 1914 documentary stamps (the use of stamps was eliminated September 9, 1916). The stamps were printed in sheets of 400 and distributed in panes of 200 (the sheets consisted of a top and bottom panes of 200). Vertical and horizontal lines with arrows divided the sheet in four quarters. The horizontal line served as the cutting guide to separate the sheet into top and bottom panes.

For our purposes here, we will focus on the upper panes. The arrows vary greatly (Figure 1). The arrow on plate A131 is certainly not symmetrical, although it appears to have been drawn using a straight edge. Likewise the arrow on plate A306 is not symmetrical, but it also appears to have been entered free hand without the assistance of a straight edge.

Years ago I examined Offset Plate Number Book 1 in the attic of the Bureau of Engraving and Printing (it now resides in the National Archives). From this record it is quite apparent two plates of every number were assigned, the second plate of a given number has the added prefix A. The highest plate number with the added prefix letter A that I have seen is A483. The reason for this practice remains unknown.



Ron Leshner is an internationally recognized expert on revenue philately, past president of the American Revenue Association, and a former member of the board of directors of the American Philatelic Society. Most of the stamps and related revenue material that appear in his columns are part of his collections.

Those familiar with the plate number assignment to engraved plates for the Washington-Franklin postage stamps contemporary with the 1914 offset-printed documentary stamps may recall the difficulty in perforating sheets of these stamps. In an attempt to remedy the situation, experimentation resulted in three types of plates: (1) uniform 2 mm spacing between stamps, (2) plates in which the spacing had been varied within the plate, either 2 mm. or 3 mm. (a star was added before the plate number to designate these special plates) and (3) uniform 2½ mm spacing between stamps (the letter A was added before the plate number to designate these special plates). This explanation does not carry over to these offset plates!

If the arrows are sometimes entered using a straight edge and at other times in free hand as we have already seen, then we should not be surprised to find that the same applies to the plate numbers themselves. Plates A293 and 410 were each entered in free hand (figure 2). As if that were not enough, note that PL A293 has been entered above positions 9 - 10 of the top pane. But PL 410 has been entered to the right of the vertical line (no arrow!) above positions 11 - 12. Number PL A306 (figure 1) is also to the right of the center line above positions 13 - 14.

There appears to be no uniformity as to where the free hand numbers were entered in the top selvedge.

One of the greater deviations on the way to eventual standardization is shown in Figure 3. Not only is the arrow hand drawn, but the number has been entered upside down above positions 12 - 13 in the top selvedge.

At one point, it appears that a wide spacing of the numerals (Figure 4) was adopted. The location of plate 337 in Figure 3 is not known, as is the case with many of the recorded plate numbers. Finally, after the production of about 1000 plates (500 with prefix letter A and another 500 without prefix letter), PL with compact numerals above positions 8 - 9 seems to have been adopted as the standard for location and style (Figure 5). This remained the standard until about 1917 or 1918 after the production of the Series of 1914 had ceased.

Even after all this lack of uniformity, one should note that on at least one plate, the number was apparently not even entered in the top selvedge, but in the right selvedge. Plate 284 has not been recorded in the top selvedge. And it remains the only plate number recorded in the right selvedge (Figure 6).

There is one example from the bottom selvedge of the lower pane that is too good not to mention. Plate 436 was entered upside down in the bottom selvedge of the lower pane (Figure 7). That part seems normal, as it is true on all of the three numbers that I have recorded in the bottom selvedge.

The bottom selvedge is always much smaller than the top selvedge. But look closely at the 4; it has been entered sideways with respect to the rest of the plate number. There seems to be a surprise at every turn of the path among the plate numbers of the Series of 1914 Documentary stamps.

The gathering of these examples provides a great deal of insight into the early offset plates produced by the BEP. They are an enormously challenging collecting pursuit and are far more elusive than their contemporary postage stamp cousins. In many cases these revenue plates have survived only as plate strips, not as blocks as modern postage stamp collectors have preferred. But we will take what comes our way and slowly begin to piece together the process of the creation of the early offset plates by the BEP. ☒



Figure 2. Plates A293 and 410 entered in the top selvedge in free hand



Figure 3. Plate 359 entered upside down, hand drawn arrow.



Figure 4. Plate 337 with wide spaced numerals.



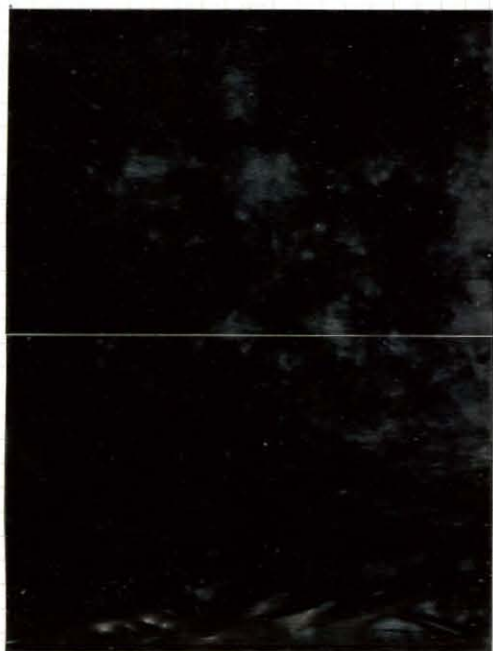
Figure 5. Plate 557, the final style and location



Figure 6. Plate 284 entered in the right selvedge.



Figure 7. Plate 436 from the bottom pane.



R197



R200

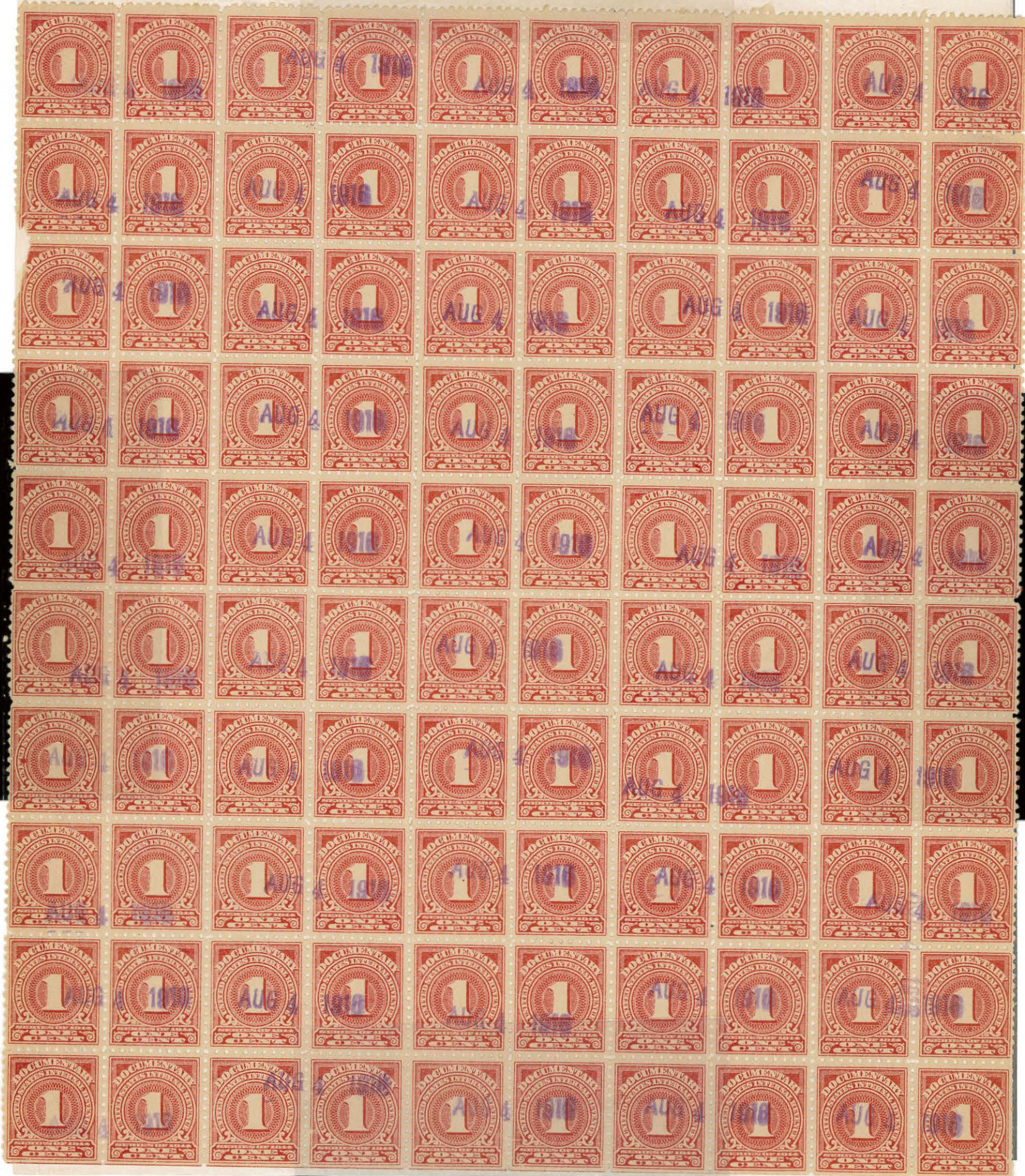
200





R195, R216

PABST BREWING COMPANY.





1 blk is R196, the other 15 207. Probably a journal was maintained w/ stamps cancelled per transaction ~.





R206



R207



R208



R209



R210



R211



R212



R213



R214



R215



R216



R217



R218



R219



R220



R221

35



R222

90



R206



R207



R208



R209



R210



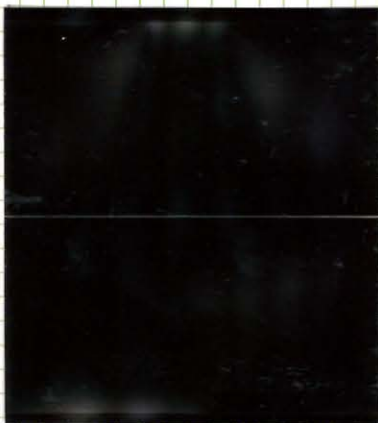
R211



R212



R213



R214



R215



R216





R208



R207



R212



R214



R208





R221

85



FUTURE DELIVERY - R 221 - PROVISIONAL

22

13395



221

13417



R224-5R228 DOUBLE IMPRESSION

70-



R228



R229



R230



R231



R232



R233



R234



R235



R236



R237



R238



R239



R240a



R241



R242



R243



R244



R245



R246



R246b



R247



R247
MINT

269

R246~7



R248



R249



R249a

260
well



R250





229

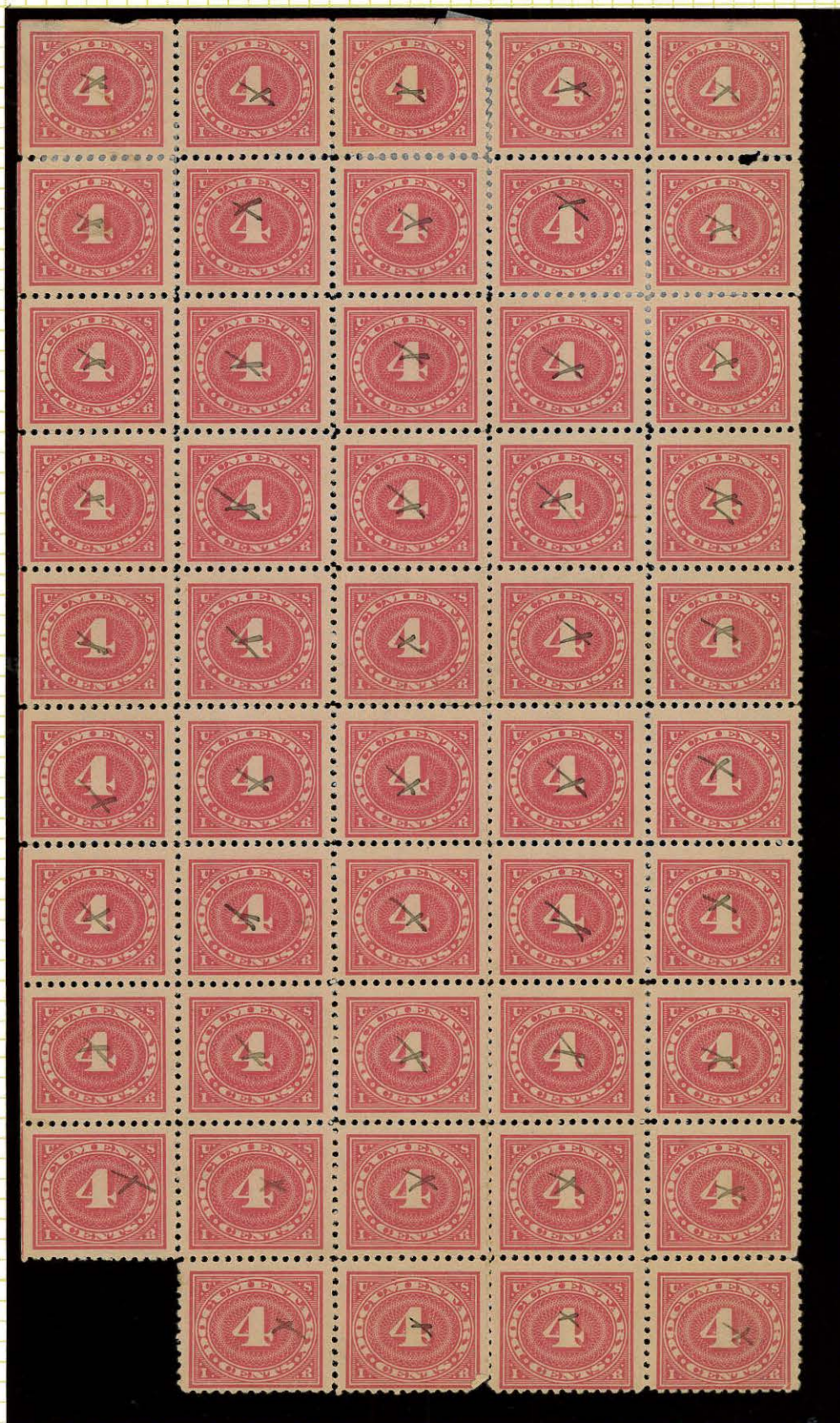


R251

#R228 The largest multiple?



R230





R 232





R228, m9, v34





R234, 236, 237



R232



R237



R241



R242

9-



R229











R220

4.50

13619



R242



R240a



R241

R240a



50c 10c 20c 30c 40c 50c 60c 70c 80c 90c 1.00 1.50 2.00 2.50 3.00 3.50 4.00 4.50 5.00 5.50 6.00 6.50 7.00 7.50 8.00 8.50 9.00 9.50 10.00



2





125



R2460

9.50



75

R24001



R238



R256

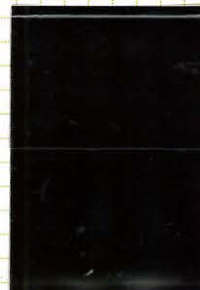


13682



R250a1

13632



R243
w/ silver tax MS
p. prov. overprint
w/ 2005 PFL



R228



R229



R230



R231



R232



R233



R234



R235



R236



R237



R238



R239

42



R229



R231



R232











R252



R254



R255



R256



R257

180-



R258

40-



R259

300-



R261



R262



R263

R255



39*



R252



R254

8-



R257

no gum
800 w/gum



R260

15-



R261

10-



R262

45-



R263

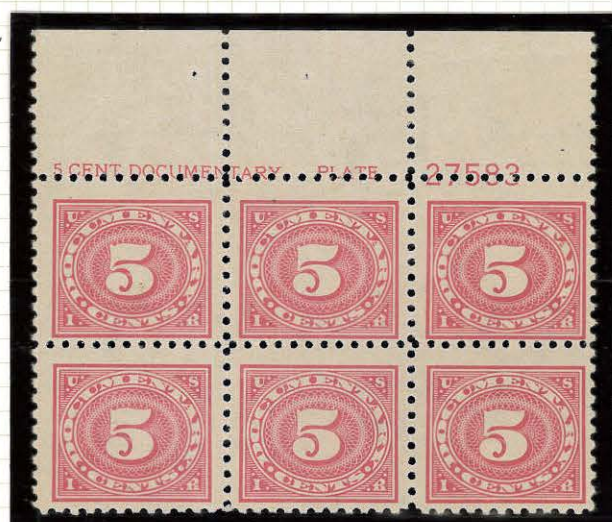
70-



R253



R256





55+



R260



R260, 261, 262



R263

170*



R264



R265



R266



R267



R268



R269



R270



R271



R272



R273



R274



R275



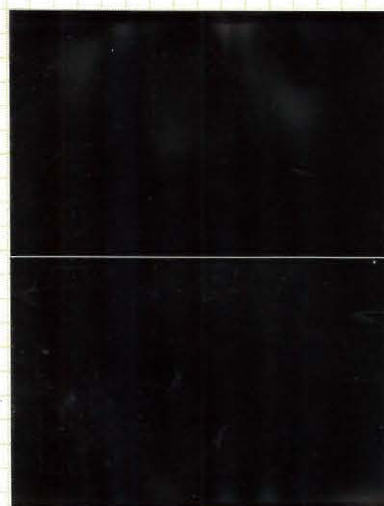
R276



R277



R278



R279



R280



R281

200-

13867



R282a
ONE of TWO KNOWN ~
COPIES w PFC



R274



R285a

13864



R281

200

RAMLEH

TURKISH CIGARETTES

Cigarettes that are too mild do not satisfy—while cigarettes that are too strong are heavy and quickly tire your taste.

It is because RAMLEH Cigarettes offer a happy medium between the two extremes of mildness and strength that they have won such immense popularity with the great majority of smokers.

When you try them they'll likely prove exactly what you most enjoy—see if they don't.

Get a box to-day.

10c. for 10

Sold Everywhere



S. ANARGYROS
Manufacturer
111 Fifth Avenue
New York

February 26, 1907



SMOKE
HELMAR CIGARETTES
AND CARRY YOUR
POSTAGE STAMPS
IN THIS ENVELOPE.

THEY WILL NOT STICK

Factory No. 7, 3rd Dist., N. Y

"HELMAR, THE QUEEN OF TURKISH CIGARETTES"

August 1907---ca. 1966

Helmar wasn't an Egyptian deity, just Ramleh spelled backwards. The Egyptian Ideal Cigarette and Tobacco Works began manufacturing Ramleh in 1902. By 1907 the all-Turkish tobacco cigarette was being made by S. Anargyros, a branch of The American Tobacco Company. ATCo management decided to change the Ramleh name, but keep the colorful Egyptian graphics, to avoid confusion with Ramly Cigarettes. Ramly was an Egyptian style smoke made by the Mentor Co. in Boston, and ATCo felt the cigarette misrepresented their Ramleh. Newspaper ads were used to alert customers to the name change. Click on the Ramleh box to see an original ad.



The cork tipped Helmar pictured top right in the 'cup' soft pack of twenty, was considered innovative when test marketed in Boston beginning February 1928. Priced 20 cents a pack, a spokesman for Lorillard felt that "A round cigarette made of Turkish tobacco will appeal to many patrons who like a Turkish cigarette but prefer the round shape. It's freer burn, lighter weight and other features is expected to open up a new market for Turkish cigarettes which has large possibilities." Pictured below is a tin Helmar flat 50, and Helmar Filter Cigarettes. Helmar Filters in a flip-top box were test marketed in California by the Lorillard Tobacco Company ca. 1966. The original straight-Turkish tobacco Helmar continued to be made long enough to have a health warning stamped on the side of the flat clam-shell box. Helmar was withdrawn about 1966.











24



30







300



260-

MEMBERS OF
N. Y. SECURITY DEALERS ASSOCIATION
DIRECT WIRE TO LOS ANGELES

ORIGINAL DELIVERY BILL

HANOVER 2 { 2600
2629

ALLEN & COMPANY

INVESTMENT SECURITIES
30 BROAD STREET
NEW YORK CITY

Vilas & Hickey
49 Wall St.
New York City



☒ AS DEALERS AND FOR OUR OWN ACCOUNT WE HAVE THIS DAY SOLD TO YOU

CONTRACT DATE 9/16/42

ON YOUR INSTRUCTIONS AND AS BROKER FOR YOU
WE HAVE THIS DAY BOUGHT FOR YOUR ACCOUNT AND RISK
(NAME OF SELLER AND TIME OF EXECUTION WILL BE FURNISHED ON REQUEST)

SETTLEMENT DATE 9/18/42

AS BROKERS FOR SOME OTHER PERSON WE HAVE THIS DAY SOLD TO YOU

AS BROKERS YOU HAVE THIS DAY SOLD FOR OUR ACCOUNT

Blotter	QUANTITY	DESCRIPTION	PRICE	INTEREST	COMMISSION	TAX	AMOUNT
361	57M	Chicago Northwestern 4 1/2/1987	34 1/2				\$19,665.

E. & O. E.

INSTRUCTIONS FOR DELIVERY — DIRECT (UNLESS OTHERWISE SPECIFIED)

ALLEN & COMPANY

Doc. \$28.50

"Subject to Revenue Act of 1926 and regulations made in accordance herewith."

"Title to the securities attached hereto and herein described shall not pass from us until we have received payment therefor. If you retain custody of them temporarily prior to your payment therefor, it is understood that this shall be only for the purpose of inspection and verification and that, until we have received payment therefor you shall hold them as agent for and subject to the control and direction of Allen & Co."

"When using the above tax bill for transfer purposes kindly detach this strip."

Original delivery bill of Allen & Company to Vilas & Hickey dated 9/16/42 for \$57,000 Chicago Northwestern 4 1/2/1987 at a cost of \$19,665. Documentary stamps affixed (1 #R346, 26 #R348 & 1 R349) totaling \$28.50, handstamped Allen & Co. Sept 18, 1942, and with additional cut and perf initial cancellations.





240









14296



90-

300-

21-

















12-



14530

640-















14733



8

183

500-















280

14909



280











64



68



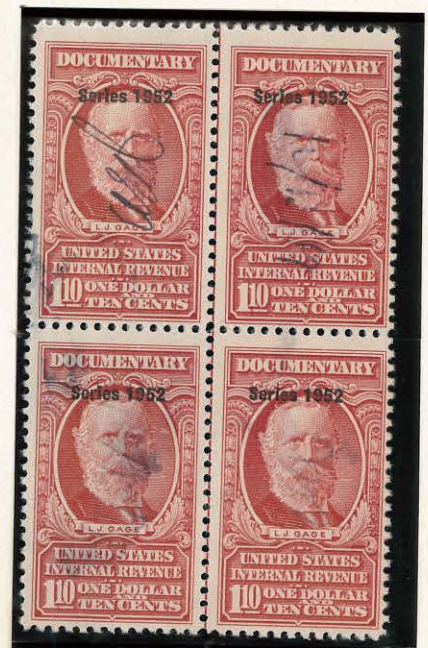
96













15127



540









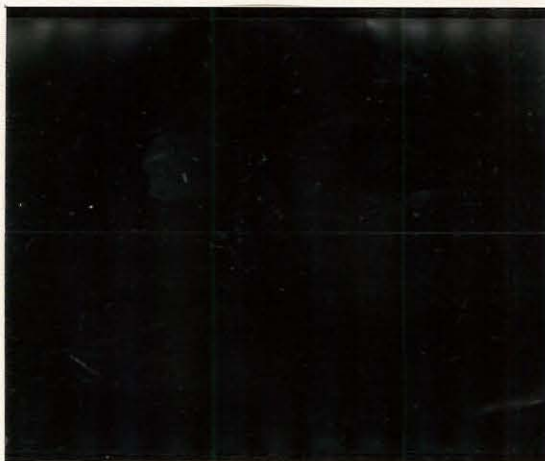








15324





2678
40-





















550273

Issued to _____
At _____
By _____
Director located at _____
_____ 19



550274

Issued to _____
At _____
By _____
Director located at _____
_____ 19



550275

Issued to _____
At _____
By _____
Director located at _____
_____ 19



550276

Issued to _____
At _____
By _____
Director located at _____
_____ 19



#R725 with tabs. Entire piece uncanceled with never
hinged original gum but staple holes in top stamp in-
dicate attachment to document, and therefore, used.





15561

400









15672



