## PRECANCELED REVENUES

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One of the most neglected and interesting fields for the precancel collector is revenues. As most everyone knows, stamps were issued for revenues long before postage stamps were thought of and used. In fact, the hated "Tea Tax," as shown by the English embossed revenues, led to the American Revolution. In my collection, I have a copy of a U.S. #10 used as a revenue on a life insurance policy issued in 1862. So it was natural when the first regular issue of revenues appeared in 1862 that some of them would be precanceled.

There are numerous first issues that are cancelled with a straight line or a cross. Some of these I have seen used on documents and the cancellation did not go off onto the document. These are true precancels but once they have been soaked off the document, it is impossible to tell whether they are just hand-cancelled or precancelled.

Most of the cancels are the initials of the company using them and a date, such as B C M, C 1868 or E.F. Sept. 1868. (E. Fougers & Co. of New York City). Most of the cancels are in black, but you can find them in red, blue, green, violet, etc.

Precancelled they are quite rare in blocks or even pairs except for Ruth & Fleming of Baltimore. I have a block of 15 (3x5) and have seen a block of 40. It was told several years ago that there were some remainders that were saved by an early unknown collector. Most of the precancels come on the proprietary stamps and playing cards as most of the cancels were used by patent medicine companies or playing card companies, such as A. Daugherty.

## THE BLACK PROPRIETARY PRECANCELS OF THE 1914-1916 ERA

The "Blacks" are relatively common and one should not pay any premium for them over a regularly used stamp. They were used in great quantity.

L B Co was Lever Bros., Richard Hudnut (women's cosmetics). The A.J. Co. Andrew Jergens Co. of Cincinnati and McK & Co. (McKessen & Robbins) are some of the more prolific users.

B-N P Co. (Beech-Nut Packing Co. is probably the most common as they were used on a full carton of chewing bum. This was on the four-cent stamp.

There are, to my calculations, about 55 companies that used these stamps and precancelled them. Most of the cancels are in black, with red as a close second. The black did not show up too well and many of the companies used red, but this did not show up too well for companies, such as A.S.H. (A.S. Hinds of Portland, Maine). The only other color I have seen used is dark blue.

The Documentary Reds of 1914 were precancelled by the postmasters as these stamps were used on packages to pay a parcel post tax. In California, I have them from Redding, Stockton, and Chico. There has been a decided increase in interest in these stamps and now they seem to have a value of 50¢ or more each.

Probably the most common are the Bay City, Mich. varieties. I have seen only one 5¢ precancelled and none over that. From my observations, the state of Pennsylvania has more varieties available to collectors than any other state.\

The 1898 battleships have been the most interesting and most sought after precancelled revenues. There are about 210 companies that have used them plus as advertising use (Big 4) by a stamp club in Yonkers, N.Y. in 1902. Some of the companies have 5 or more different types or subtypes. Morton Joyce probably has the best collection of these and has been a serious student of them for years. He purchased the superb collection formed by Imbler of Los Angeles, and also Hockman's and my collections. It is possible to find these today in older collections, sales books, and at dealers. Since most of them have been purchased by Joyce, there

are only (a few) scattered around but since no one else is seriously picking them up now, they are usually selling in the $25 \phi$ bracket/