

111 Years Ago:

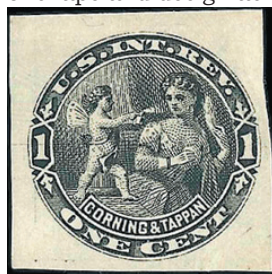
What Are Match & Medicine Stamps?

by Clarence H. Eagle (From *Mekeel's Weekly*, October 28, 1905, with images added)

They are revenue stamps of the United States, used by its merchants to pay the tax on various articles, which tax was necessary to help pay the expenses of the great Civil War of 1861-65. The stamp tax on some articles continued for many years after peace was declared, in order to reduce the debt gradually, which had been contracted rapidly. A similar tax was imposed during the Spanish-American War of 1898. Peace was declared in the fall of that year, but the stamp tax continued until 1902.

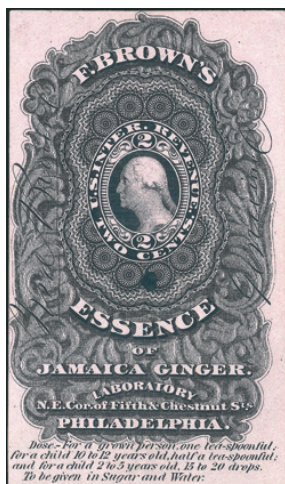
The distinctive feature of these stamps is the personality, or proprietary interest that the merchants and business men of the country had in the special manufacture of these stamps by the United States Government, from their own designs, appropriate to the demands of their different styles of goods sold to the public.

These designs are so varied in shape, style, color, size, beauty and value, that a collection of them has a novelty that no other kind of stamp collection can approach. It is a collection of gems of the designer's and engraver's art. Nothing so good is made or attempted now-a-days. One does not tire of looking over such a collection, for there is a startling change of shape and design as each page is turned.



In a postage stamp collection, what a relief it is to come upon a triangular Cape of Good Hope or the Newfoundland stamp with the baby head, after turning dozens of pages with the stereotyped rectangular stamps with a "Queen's head" on all of them. No trouble that way with the

United States Private Proprietaries. Here you find the beautiful Cornig and Tappan (Perfumery stamp, shown, Sc. RT2d, enlarged), only five-eighths inch in diameter, and then the F. Brown of "Jamaica Ginger" fame, two and one quarter by four inches—on white paper worth twenty-five cents [Sc. RS37d, SCV \$40 in 2016], on pink paper (Sc. RS37c, shown, reduced) worth forty dollars [\$3,750 in the 2016 *Scott Specialized*]. The man with small means can have the same design as the wealthy collector.



Then you'll come to the "Barham" stamp 3/4 in x 8 in. (Barham Pile Cure Co., Sc. RS14d, shown reduced), remarkable in that it is on a watermarked paper, different from any watermark the U. S. Government ever used before or since (with a lozenges watermark).



The "Lawrence & Martin," a low priced stamp but very attractive and startling, larger even than the Barham (shown here in proof form, RS161P1, 2016 SCV for the stamp \$50).



E. W. Hoyt & Co. Perfumery stamp, Sc. RT6b



W.D. Curtis Match stamp, Sc. RO68e

There is no end to variety. And as to shapes, we have, not only square and rectangular, but round, oval, star, diamond, boat-shaped, etc.

These never have been counterfeited, except in one case, to defraud the Government, and as far as I know there is only one copy in existence, so you can appreciate that it is worth much more than the genuine one. [It is a Match stamp counterfeit made

to defraud the government of revenues by Benoni Howard, who was proprietor of the New York Match Co. No counterfeits were ever made to cheat the collector.

As to the value of this class of stamps, a very good collection can be made for a small amount of money. The majority are low priced. The rarities frequently are in the "paper" only, so you can get nearly every design without going into the high priced ones. What are medium priced ones today, will be classed with the rarities in a few years, and what are rarities today will be almost unobtainable then. This is not a bad time to begin, don't put it off. Little is known about these stamps. This invites study, and makes them more interesting. The fact that the different shapes were cut out by oddly formed dies, instead of being separated by the ordinary perforation also invites investigation.

A good feature, again, is that you know now just how many there are; they are out of issue, the "books are closed," and you know that a more or less complete collection can be made, without the "new issue" problem upsetting your calculations.

Don't worry about the intrinsic value or the unmarketability of your collection. The auction prices of these stamps, show what "those who know," think of them...A few years ago Mr. Deats sold his collection of revenues to go into "Confederate locals."...His M.&M. collection netted him a handsome profit....

(You can find an excellent display of these stamps in the *Scott Specialized*, include six pages of enlargements...pp. 720-721, 728-729 and 736-737 in the 2016 edition. JFD.)

Viewing Collections:

Viewing Private Die Medicine Stamps

by John F. Dunn

On December 12 Schuyler Rumsey Auctions sold the Donald Green Collection of U.S. Private Die Medicine Stamps. In this review we will be looking for value determinants in this specialized area. As I am not knowledgeable in this field myself, to some extent I am going to be guided by the auctioneer's estimates; also by Scott values, although in a field like this where a given issue may not have come to market for a number of years, those values may be out of date.

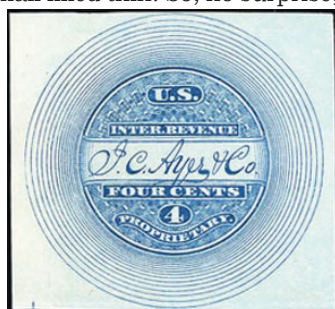


With that proviso, let's start with this Ayer & Co. 1¢ blue large die proof on India paper die sunk on a card, Sc. RS5P1, SCV \$500. In Very Fine condition with no faults, it drew a top bid of \$600. (All prices quoted here do not include the 15% Buyers Premium that is added on to this hammer prices.)

Here's an example of sanity prevailing. It's the Ayer & Co. 4¢ red on old paper (Sc. RS8a, SCV \$12,500 in italics because it is infrequently traded and thus difficult to value) cut to shape. On the plus side, the color and impression are strong; the negatives are small tears, a thin and that missing point lower right. There are three recorded examples, only one of which is considered sound). On this basis, the hammer price of \$9,000 is a strong realization considering the condition. For a comparable condition and rarity in the postage stamps, where condition is over-emphasized, my experience has been that you would not see this high a bid.



These next two lots also tell us something about valuing these Private Die Proprietaries. To the left is the Ayer & Co. 4¢ blue imperf on silk paper (Sc. RS10b); to the right is the Ayer 4¢ blue imperf on paper watermarked USIR (Sc. RS10d). The margins on the RS10b are slightly better; more important, the RS10d has a small filled thin. So, no surprise,



the RS10b sold for \$425 against a \$275 SCV. However, the RS10d fetched \$280 against an SCV of \$350. As expected, not as strong as the RS10b, but on its own basis, certainly another example of how Medicine stamp collectors are willing to live with faults and pay a higher percentage of SCV for what I would call "collectable" condition.

Having established this point without overdoing the examples, I will focus on the better performing lots while taking condition into account.

This next stamp is a D. S. Barnes 4¢ vermilion on old paper (Sc. RS17a), described as "well centered for this notoriously off-centered issue, deep color, flaws including small sealed tears and horizontal crease, F-VF appearance." Despite the significant faults, it sold for \$675, or almost half Scott, even more with the Buyer's Premium.

What struck me is that the auctioneers point out that there are "only" 24 examples recorded of which 17 are reported to be faulty. Actually, in a specialized field such as this, 24 would strike me as more than enough to go around. So, the healthy realizations suggests that there may be more Private Die Proprietary collectors than is commonly assumed, or that there is a handful of knowledgeable—and avid—collectors who are competing against each other.



This next lot is a large die proof on India paper of the Barnes & Co. 1¢ black (Sc. RS24P1) large die proof. The SCV is just \$175, but this lot is the initial approval proof, with a manuscript "approved Aug 28th, 1866" and "E.A. Rollins" signature of the Commissioner of Internal Revenue. The stains are from some mounting gum soak and there is thinning at the right that shows through to the face of the paper. The hammer price was \$900, with the 15% that brings it to \$1,035, so this realization comes just within the presale estimate of \$1,000-1,500. To me, even for an important item like this, that is a healthy realization, and my guess is that the owner will be delighted to include it in an exhibition-level collection, and would have paid more if need be.

On page 34 is another example of strong competitive bidding, a B. Brandreth 1¢ black on silk paper and perforated (Sc. RS32b, SCV \$775). A fine appearing stamp with strong color and impression, it has a corner crease and thin. With



17 recorded examples, 10 of which are faulty, it realized \$1,000.

Next we have a Fred Brown 2¢ Model Essay composite design on card (Sc. RS37E) with an engraved Washington portrait, with two engraved “2” numerals in green above and below the portrait, also with pencil flourish at the sides, on a pen-drawn “U.S.



Inter. Revenue, Two Cents” medallion, on turn-engine lathework, on an engraved framework text body, the card with a manuscript “Approved, Thomas Harland, Deputy Commissioner” and “Mch 10, 1869” date, accompanied by the album page of the legendary Morton Dean Joyce, with the Butler & Carpenter order book entry for the issue. Estimated at \$3,000-4,000, it sold for \$4,250.

[Reminder: for a better look at this or any other lot, you can use your pdf magnifier tool.]

Here’s another lot that brought above full Scott. It contained the complete set of Burnett & Co. large die proofs: a 4¢ large die proof trial color on India in blue (shown) another in green, and a black large die proof on India (Sc. RS46TC1Ae, RSTC1Af, RS46P1). With an SCV of \$700, the set went for \$900.



single with National Bank Note Co. imprint (Sc. RS47d) sold for \$675 against a \$425 SCV. Noteworthy is that there are 75 recorded examples, of which 53 are sound. So, while \$675 is a strong price, this realization suggests that these sort of quantities are a sufficient supply to meet the demand for VF or better examples.

This Chase, Son & Co. 2¢ black on silk paper caught my attention because it was described as Very Fine. This would not be VF according to the Scott centering definitions, but Scott also tells us that its values for Private Die Proprietaries are for stamps that may be faulty, usually not on the face. So this sound example fits a “VF” description. Add to that the fact that the wide margin to the left puts the image off center, but it offers the added benefit of showing the silk threads in the paper from the front. With an SCV of \$160, this stamp realized \$140.



This next lot demonstrates another appeal of the Medicine stamps, the designs. In this case, death is being beaten, presumably by William Clarke



and his medicine. Scott RS56d, this VF sound example sold for \$375 against a \$350 SCV.

This next stamp demonstrates the Scott valuation standard. It is a Dalley’s Galvanic Horse Salve 2¢ green on old paper (Sc. RS73a) “attractively centered” with a small thin. The hammer price met the full SCV of \$200.



There were plenty of exceptions, but as I worked through the realizations it struck me that the demand was strongest for exhibition grade material such as essays or proofs with approval notations, followed by that for scarce proofs, and then for stamps as issued.



To the left we see a Drake & Co. 2¢ blue trial color large die proof on India paper mounted on card, possibly unique, unlisted

in Scott, but assigned RS82TC1 by the auctioneers. Estimated at \$300-400, it realized \$525.

And to the right is a Drake & Co. 2¢ black on old paper (Sc. R82a), with small thins. A very rare example (only 12 recorded, of which 6 are faulty), it could do no better than \$1,600 against its \$5,000 SCV.



The description on this lot is noteworthy. It is the G. G. Green 3¢ black in a tête-bêche pair (Sc. RS92h) with original gum. Per the lot description, “folded along perfs between stamps and clearly unseparated when dipped in fluid.” In other words, it is not two ordinary singles that have been attached as might appear to be the case. Still, with only eight reported examples, of which four are faulty that fold might have raised a concern about susceptibility to separation, as the rare pair sold for \$525 against its \$825 SCV.



I selected this lot as another example of how these approved proofs performed. It is a Hall & Ruckel 3¢ black large die proof (Sc.



RS96P1) initial approval proof on India, with a manuscript “Approved this day Sept. 6, 1865” and “William Orton” signature of the Commissioner of Internal

Revenue. Despite mounting gum soaks and sealed tears away from the stamp design, it fetched \$1,250 against a \$750-1,000 pre-sale estimate.

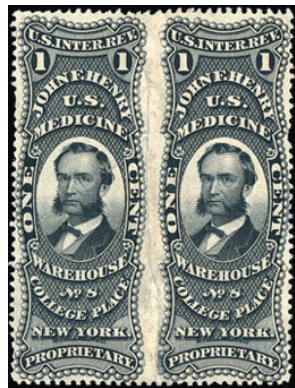
On the other hand, when it comes to stamps as issued, appearance matters. This Helmbold’s 2¢ blue on silk



paper has a sealed tear that is visible at the right and some face stains, which puts it below the Scott valuation standard of “usually not readily faulty on the face.” And so, with an SCV of \$400 it sold for just \$80.

This next lot is very unusual. It is a John F. Henry 1¢ Black on Watermarked USIR paper Horizontal Pair Imperforate Between, but separated and rejoined. You would think that being separated would disqualify it as being identified as a genuine Imperf between pair (Sc. RS114d variety). However, Scott explains in a footnote that all of these stamps were separated and that some were matched and rejoined, with three rejoined pairs reported. Accompanied by a 1994 Philatelic Foundation Certificate, it was estimated at \$3,000-4,000 and realized \$2,700.

A word of caution: rejoined pairs like this or other imperfs must have a certificate from an authoritative expertizing service.

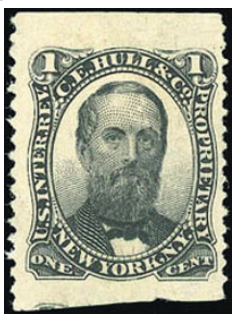


I selected this lot because it is the very first design of any Private Die Proprietary issue. It is a Herrick's Pills & Plasters 1¢ Model Essay pen and ink wash design on buff card (Sc. RS118E). Per the lot description, “On October 15, 1862, only 14 days after the Civil War Tax Act of 1861 went into effect, the printing firm of Butler & Carpenter wrote to Dr. Herrick stating ‘...Your stamp will be the first private proprietary die



printed; and, in this respect, you will enjoy an advantage over your equally afflicted brethren in trade.’” It realized the high end of its \$2,000-3,000 estimate range.

Another lot of educational value is this Hull & Co. 1¢ Black, Watermarked USIR, Imperf Horizontally (Sc. RS138d variety). As a single, imperfs are always subject to close examination. The wide top and bottom margins on this stamp are helpful, but even more important is the portion of an adjacent stamp at the bottom left. In effect, it makes this piece part of a confirmable “pair”. As in this case, you would have to be sure that the design of the adjacent stamp was genuine, and not painted in. Estimated at \$200-300, it realized \$300.

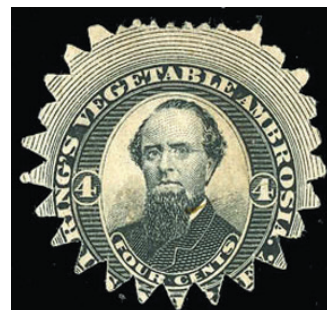


die cut on old paper (Sc. RS146Gh), with strong bright color and a light vertical crease. Per the lot description, “a great Match & Medicine issue rarity, with only three examples recorded in orange...an unlisted major variety in Scott...unique...perforated and die cut variety on old paper...It is interesting to note that both the red and orange color varieties of the Jayne

This next lot garnered the highest realization in the auction. It is a Jayne & Son 4¢ orange perforated and

& Son 4¢ issues on old paper, have a green offset on reverse in the shade that is similar to the green used on all other Jayne & Son 4¢ issues.” (I interpret this to serve as confirmation that this variety was printed by the same printers of the green stamps, and thus a genuine variety.) Estimated at \$10,000-15,000, it was hammered down for \$9,000.

“Tiny thin speck of little consequence.” Along with such phrases as “trivial” or “negligible,” that usually is the kiss of death for a lot, even in an instance when there are only 17 recorded of which 9 are faulty. In this instance, however, we have a Morehead's Neurodyne 4¢ black on old paper (Sc. R186a) with strong color and that “tiny thin speck of little consequence.” With an SCV of \$3,000, this stamp confirmed the opinion of the lot describer, as it soared to \$5,000.



This next lot also gives us another insight into valuations. It is a possibly unique Ring's Vegetable Ambrosia 4¢ black perforated and die cut, watermarked USIR (Sc. RS203dk), showing perforations at the top, but not elsewhere as the outer frame has been mostly trimmed away. With an SCV of \$1,000, it realized \$3,750.

However, as the auctioneers point out “This stamp sold in the [1991] Joyce sale for \$950 and is most likely the basis for the current Scott catalog value....no other example has ever been offered in a major auction since, woefully under cataloged in the Scott catalog.” You can expect the 2017 Scott to reflect this new realization along with other value changes based on this Rumsey auction realization.

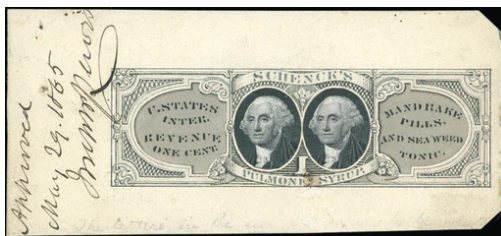
Speaking of the Joyce Collection, the auctioneers tell us “This stamp went unnoticed during the initial breakup of Joyce's prominent holdings.” It is the Rose & Co. 4¢ black on old paper (Sc. RS205a) with faint creases and a couple of small thins, but still meeting the Scott standard of Fine appearing. Described as unique and “the premier Match & Medicine rarity to be discovered in the last few decades,” with an SCV of \$8,750, it realized \$6,750.



Here's a lot that doesn't look very appealing, but which appealed to bidders. It is a Mexican Mustang Liniment wrapper with a Lyon Mfg. Co. 2¢ black on silk paper (Sc. RS168b) affixed. This is the sort of stuff that creates extraordinary collections. Estimated at \$200-300, it fetched \$525.

The lot on page 36 demonstrates the other side of old values, that being the decline in the value of some classic issues. In this instance it is the Schenck's Mandrake Pills 1¢ Model Essay pen and pencil design on thick card (Sc.

RS212E) with two engraved vignettes of Washington at center and ink stenciled wording at the sides and a manuscript



“Approved, May 29, 1865, Joseph J. Lewis” signature of the acting Internal Revenue Commissioner. With an estimate of \$4,000-6,000, it went for \$5,250.

The problem is that, per the auctioneers, “This stunning dual vignette model was last sold in the April 1999 Suburban Stamp Inc. auction sale, which showcased many of the unique approval proofs and models essays from the Morton Dean Joyce collection, and realized \$7,250 hammer (plus 10% premium).” So we have a significant decline, without even factoring in that with inflation \$7,250 in 1991 would be \$12,725 today. Not all classic stamps have shown this sort of change, but it also is not a rare occurrence.

There weren't enough examples to confirm this,



but it struck me that errors did not attract as much attention as proofs or stamps as normally issues. For example, this Wm. Swaim 8¢ orange die cut with signature inverted (Sc. RS235bk), deep color, light wrinkling slight creasing, described as “one of the great Match & Medicine rarities,” could do no better than \$7,250 versus a \$17,500 SCV.

This next error lot is a Dalley's Magical Pain Extractor 1¢ black error (reading \$100 instead of \$1, arrow) on old paper, with small thins and a nibbed perf at right. Rare, with only 27 examples recorded (of which 17 are faulty), it went for \$160, well below its \$500 SCV. It might have been a Magical Pain Extractor, but it did not work any magic drawing bids. (Beyond that, I wonder if today's Food & Drug Administration would have allowed “Magical” on a label.)



Finally, this is one lot I would have expected to go for more. It is the Dr. Thos. E. Wilson M.D. 4¢ black in a large die proof on India (Sc. RS271P1), with some shallow thinning, otherwise Very Fine and Very Rare, with approximately six examples known. With an SCV of \$2,500, it sold for \$800.



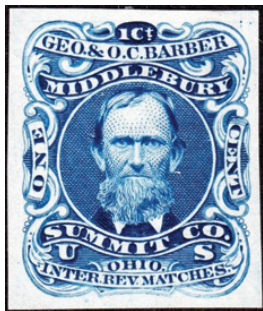
However, the stamp as issued, Sc. RS271, is unique and has an SCV of \$25,000, so every Match & Medicine collector other than the owner of that unique stamp has a choice between one of these proofs or a Trial Color proof, also with a \$2,500 SCV.

My first exposure to this field was when I was involved in publicizing the 1991 Kelleher auction of the Morton Dean Joyce Private Die Proprietary Collection. I still use that massive auction catalog as a reference and a source for information and photos of rare pieces in this field. I can now add this Rumsey auction as another useful source. And on that note, I refer you to <http://www.rumseyauctions.com/auctions/sale/64> for this complete auction.

Sloane's Column:

Diamond Match Co.'s Jubilee

(From STAMPS Magazine, March 24, 1956, with images added)



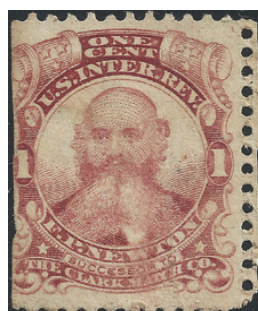
Barber proof, Sc. RO17P1



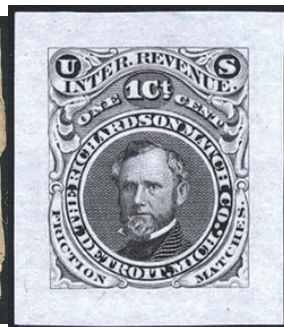
Eichele & Co., on pink paper, Sc. RO78c



Wm. Gates' Sons, on pink paper, Sc. RO92c



F. P. Newton, on "USIR" watermarked paper, Sc. R135d



Richardson proof, Sc. RO158P1



A. Beecher & Son on old paper, Sc. RO23a



Swift & Courtney & Beecher proof, Sc. RO175P1



N.Y. Match Co., on silk paper, Sc. R138b



Swift & Courtney & Beecher on silk paper, Sc. R174b

The Diamond Match Company makes the column this week for several reasons aside from the fact that they are celebrating the 75th anniversary of their incorporation, which came about through a consolidation of a dozen or more competing match companies, all of whose stamps such as, Swift, Beecher, Gates, Richardson, Eichele, Newton, Eisenhart, etc., are listed in Scott's U.S. Catalog and are quite familiar to "Match and Medicine" stamp collectors.

In competition they had been cutting each other's throats until mass suicide was indicated for the industry. The new Diamond outfit was the brainchild of a man with an almost incredible name, Ohio Columbus Barber, of the Barber Match Co., whose stamps are also well known to collectors. The subscribers to the new trust held their first meeting December 3, 1880, and soon thereafter emerged as the Diamond Match Co., apparently adopting their corporate name from the diamond-shaped center design of the familiar "Swift & Courtney & Beecher" stamps (one of the firms joining the new combine) inscribed, "Diamond State Parlor Match."

During their years in the business these combined companies had previously used more than two and one-half billion U. S. one-cent tax stamps on as many boxes of matches, the Swift and Courtney firm alone accounting for more than 721 million!

In 1935, marking the "100th anniversary" of its ancestry — when traced back to the founding dates of some of its organizing associates, the Diamond Match Company published an exceptionally interesting booklet detailing the history of matches, which in earlier days were known as "lights," "locofocas," "lucifers," etc. Some of them when struck against sandpaper went off like an explosion in a shower of sparks or billowed out in a mass of choking acrid fumes.

The booklet was of particular philatelic interest since it illustrated about thirty-three of the old "Match" stamps, in addition to numerous photos of the stamps as they were actually used on the old packages of matches back in the period from 1864 until 1883, when the tax was rescinded. A brief outline history was given of the various companies whose stamps were shown. The booklet was written by Herbert Manchester, and if he did not have a collection of the old private proprietary match stamps of his own, he must certainly have had intelligent philatelic assistance from someone.

Also mentioned in the text was the match stamp counterfeit made to defraud the government's revenues by Benoni Howard, who was proprietor of the New York Match Co. A more extended account of this unusual venture in counterfeiting is available and the story is so interesting and the circumstances through which the forgeries were exposed are so intriguing that I will repeat it in a column in the near future.



A Spink Shreves August 2011 auction had a section of stamps on boxes or labels. Shown here are Barber Match Co. stamps, Sc. RO17 on a box for 200 matches. We show additional stamps on boxes in our Extra section, page 39. We also refer you to the sale at <http://stampauctionnetwork.com/ff136.cfm>

Sloane's Column:

Diamond Match Co.'s Jubilee—Additional Images

(Continued from page 12, here other examples of Match stamps as used on boxes, along with design images)



Original Telegraph Match Box with Eichele & Co., RO78c



Wrapper and Wm. Gates' Sons, Sc. RO92c



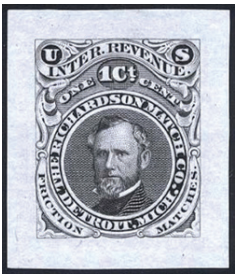
Excelsior Matches, with F. P. Newton, Sc. R135d



Beecher box (closed and opened) with Swift & Courtney & Beecher Diamond State Parlor Match stamps; mint stamp on silk paper, Sc. R174b



Diamond Alligator Matches with Richardson stamp, also seen here in a proof, Sc. RO158P1



Not mentioned in the text, but regarded as one of the finest of all Match stamp designs is this San Francisco Match Co. on silk paper, Sc. RO165

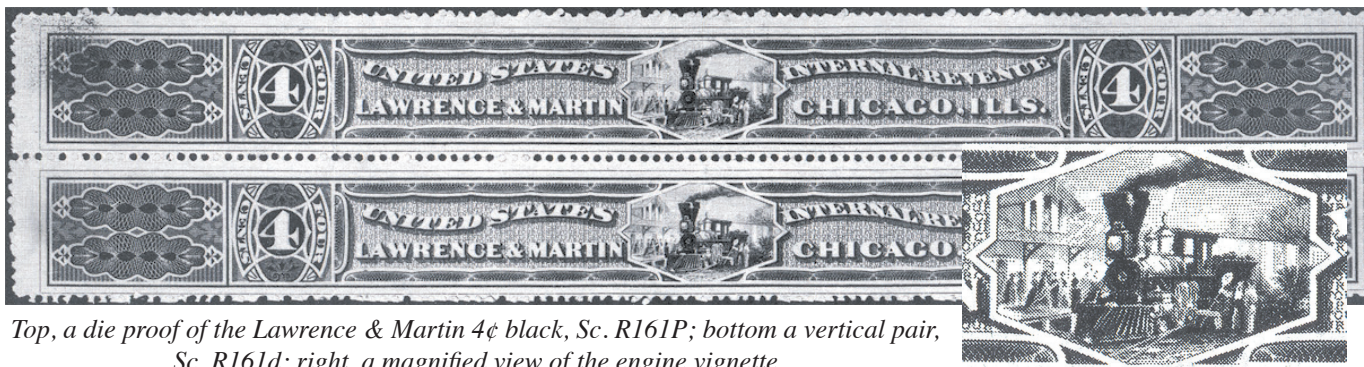


For additional information on Match stamps, please go to:
<http://stampauctionnetwork.com/f/f155.cfm>
<http://www.rdhinstl.com>
<http://stampauctionnetwork.com/f/f136.cfm>

Yesterday in Mekeel's:

Lawrence & Martin's Engine Picture U.S. Internal Revenue Stamp, 1880

by V. L. Ardiff (From Mekeel's Weekly, June 23, 1941, with images added)



Top, a die proof of the Lawrence & Martin 4¢ black, Sc. R161P; bottom a vertical pair, Sc. R161d; right, a magnified view of the engine vignette

Back in the Spring of 1877, Henry C. Lawrence and Morris T. Martin, partners comprising the Chicago (Illinois) firm of Lawrence & Martin, began business as importers and wholesalers of wines, liquors and cigars, and, several years later, produced Tolu Rock and Rye, a proprietary medicine of that day—a concoction of marked alcoholic content, in connection with which the firm became participants in the production and use of one of America's, and the world's, finest engine picture stamps.

The U. S. Internal Revenue Act of 1862, Civil War legislation then still in effect, stipulated that medicines of this sort must bear on their containers certain government stamps as an indication that the federal tax had been prepaid. Tolu Rock and Rye, which sold for no less than One Dollar a bottle, was subject to an Internal Revenue stamp tax of Four Cents per bottle.

Accordingly, the firm of Lawrence & Martin hired the American Bank Note Company of New York to engrave for them a special die for their own exclusive, private use, this being a privilege extended to medicine makers of that era, by process of law, thus enabling them to have their own distinctive stamps prepared under government supervision, in designs chosen, and often on the basis of pictures owned by the individuals or companies concerned.

Choices in many cases were made, therefore, with an eye to added advertising value and pictorial appeal. A proof from this stamp die, with a scene at a railroad station as central motif, was approved by the Hon. Green B. Baum, U.S. Commissioner of Internal Revenue, in May, 1880, and the presses of the government Bureau of Engraving & Printing went to work, turning out this special stamp issue for Lawrence & Martin. The stamp was short-lived, the last specimens being printed February 6, 1881. In all, total quantities amounted to only 445,900 stamps. The firm itself was dissolved in 1882.

Coming in long strips, roughly perforated to facilitate their separation, these stamps were printed in strips measuring almost seven and one-half inches in length. They were affixed over the top of the box containing the medicine, so that when the box or container was opened, the stamp was destroyed, its mid-section ripped out. Fine copies are much sought after by engine picture stamp enthusiasts, as well as by philatelists who specialize in the collection of these private proprietary internal revenue stamp emissions, and specimens are seldom to be had. Henry W. Holcombe, New York City, and Elliott Perry, Westfield, New Jersey, own remarkable collections.

The Four Cents U.S. Internal Revenue stamp of Lawrence & Martin presents a true locomotive picture, a design which closely resembles American engine construction of some twenty-five or thirty years preceding the date of issue of this stamp. The central vignette, small though it is by comparison to the elaborate engine-turned and lathe-work background of the rest of the stamp, is an accurate picture of the Baldwin Locomotive Works design of 1850-56. The picture is carefully delineated, with the exception of the crowded driving wheels, a minor detail, at most, when one considers the excellent aspects of the rest of the view. The Union Pacific and other lines used such motive power. The headlight is small, but the remainder of the design is undeniably clear and accurate. A true 4-4-0 type locomotive of the period referred to, the "jack" here shown carries a wide balloon stack common to wood-burning engines of that day. The old-style switch stand and target, as well as the crowded platform and the garb of the ladies showing the fashions of the day, certainly gives an authentic touch to the picture. We are indebted to our good friend, C.C. Lance, railway consulting engineer, Birmingham, Alabama, for his consideration and technical examination of the engine picture embodied in the Lawrence & Martin U.S. Internal Revenue stamp.