



The United States SPECIALIST

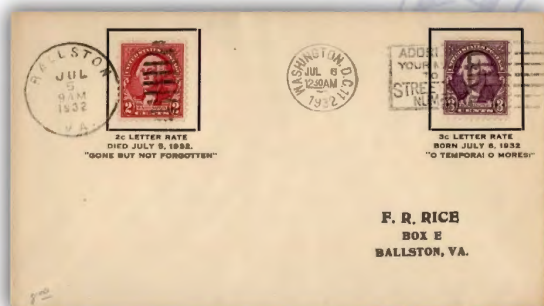
for the Collector of Postage & Revenue Stamp Issues of the United States

WHOLE NUMBER 1122



1943-44 Overrun Countries Series: Netherlands

plus



July 6, 1932 First-Class Letter Rate Change

and

An Explanation of the Anomalous Ink Composition



The United States SPECIALIST

the journal of the United States Stamp Society

VOLUME 94, NUMBER 8

AUGUST 2023

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An association of collectors to promote the study of all postage and revenue stamps and stamped paper of the United States and US-administered areas produced by the Bureau of Engraving and Printing and other contract printers.

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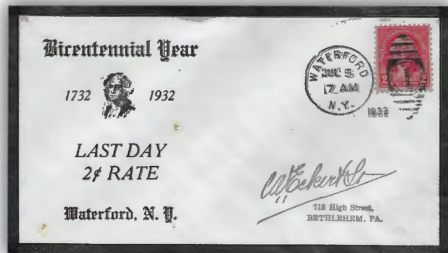
Prologue

- 338 Leadership & Committees**
- 340 Letters to the Editor**
- 342 Vintage Photo of the Month**
by Rodney A. Juell
- 344 Society News**
- 347 Awards Report**
by Denise Stotts



Features

- 348 1943-44 Overrun Countries Series:
Netherlands**
by Paul M. Holland



- 358 Explanation of the Anomalous Ink
Composition of the 2¢ Non-Counterfeit
Stamp on the Infamous March 8, 1895,
Chicago Cover**
by Harry G. Brittain, PhD, FAAPS, FRSC
- 362 America's Embossed Revenue Stamp Paper,
Part II: American Colonial Issues –
Massachusetts Bay Taxation**
by Roger S. Brody and John C. Rowe
- 372 July 6, 1932 First-Class Letter Rate Change**
by Marjory J. Sente



Epilogue

- 384 Executive Secretary's Report**
by Rodney A. Juell
- C3 Classified Advertising**
- C3 Index of Advertisers**

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Letters to the Editor

Regarding "Triple Impressions"

I was impressed by Andrew Kelly's piece on triple impressions (Scott 530c) [May 2023, page 218]. He may be interested to know that overinked smears on #530 have been described as double impressions.

Edward Silver

USSS #15095

Medford, NJ

218

THE UNITED STATES SPECIALIST



from the Washington-Franklin Issues Committee

Authenticating Scott 530c— Triple Impression on the Three Cent Offset

by Andrew S. Kelley

USSS #16734 | stamps@andrewkelley.net

Scott 530c—a triple impression—is one of the most intriguing and mysterious varieties of the offset lithographed Washington-Franklin heads. Although specialists noted the variety in the 1920s and 1930s, it received little attention until 2007, when it was listed in the Scott Specialized Catalog. The expertizing services have certified only three examples, though all three are actually double impressions, as I will demonstrate below. This article aims to demystify these stamps by illustrating genuine triple impressions and explaining how to detect double impressions that look like triples.

Background

530c has received remarkably little attention in the literature. Philip H. Ward Jr., writing in 1920, provides the only detailed description that I have been able to locate:

Mr. John E. Lord has shown me quite an oddity, namely the 3c offset print, perforated 11, unwatermarked, showing several impressions. It seems the rubber roller was somewhat dirty from previous use, and several very light layers of ink were left upon it, resulting in the stamp just described. At first glance, the variety appears as if it were printed upon a violet-coated paper, but close examination reveals the other impressions.¹

Ward reported on another triple impression in an earlier article. Since he did not see the specimen in question, however, he cautioned that many supposed triple impressions are an "optical delusion."² Donald Lybarger, the dean of the offset issues, mentions the variety in his offset treatise but does not illustrate or describe it.³ Ward is likely the source for Lybarger's listing; Lybarger cites the 1920 Ward article in his bibliography. Max Johl, for his part, does not mention a triple impression in his treatise.⁴ Nor does Louis G. Barrett, who wrote an early pamphlet on the three-cent offset.⁵ David Bennett (née David Berest), who devoted considerable attention to the offsets, mentions the existence of the triple impressions only in passing.⁶

Regarding "Origins of the Transports' Triple Rudder"

As a collector of the Transport issue and its postal history, I was disappointed that Mr. Skidmore omitted reference to *The Transports* by G.H. Davis. Davis covers the development of the series including a

discussion on the tail in Chapter 2. Figure 2 in the Skidmore article also appears in the Davis book.

Alfred Carroccia

USSS #15224

West Seneca, NY

Editor's Reply: Including a reference to *The Transports* would have been a helpful addition to Joseph Skidmore's article on page 264 of the June 2023 *Specialist*, and, as editor, I should have made that connection. The issue in which the article appears did, however, feature an advertisement for *The Transports*, which has also been included in numerous previous editions.

I am appreciative of Joe's willingness to prepare and submit the article.

264

THE UNITED STATES SPECIALIST



Postal History



Origins of the Transports' Triple Rudder

by Joseph Skidmore

USSS #16066 | Sedona, AZ

The Douglas DC-4 has been noted as the model of the Transports' triple rudder.¹ What is not clear from the philatelic record is that the model was the DC-4E (Figure 1),² the single prototype of a large 4-engine transport envisioned by US airlines. The commercial DC-4 did not emerge until after WW II and differed in many details from the DC-4E, including the triple rudder tail. This confusion stems from the E (for Experimental) designation applied after a major redesign was initiated.

The DC-4E was short-lived, and images are uncommon. I first saw the DC-4E in a *Picture Postcard History of US Aviation*.³ The author illustrates two real photo postcards to which he assigns a rarity of B (Rare) on a scale of A (Very Rare) through G (Very Common). The DC-4E may be unfamiliar to the modern eye, but it was well publicized in its day. The designers of the Transports would surely have had access to more images than the single technical illustration from *Air Progress* (Figure 2) in the Bureau of Engraving and Printing (BEP).⁴

One of the real photo postcards is the DC-4E taking off on its maiden flight. This same image (Figure 3) appears in the December 1938 issue of *Popular Aviation* in a full-page advertisement for Curtiss-Wright Technical Institutes. The 1940 book *A Guide to American Airplanes* sports the DC-4E on its cover.⁵ This picture (Figure 4) shows the DC-4E in United Airlines livery.

Targeted for greater passenger capacity over longer routes than the DC-3, the DC-4E was the first of the giant land-based airliners (See Table 1).⁶ Among the DC-4E's design constraints were the thickness and length of existing runways and the height of existing

Regarding “Origins of the Transports’ Triple Rudder”

After reading Joseph Skidmore’s June *Specialist* article involving the DC4E design, I couldn’t help but feel that he confused the term rudder with a vertical stabilizer. Even though the aircraft did have three rudders, one on each vertical stabilizer, his point is really about the three vertical airfoils. I hope this does not appear picky, but proper avionics nomenclature is ingrained in an old fighter pilot.

Alan Thomson

USSS #12966

Northwood, NH

Regarding “Rare Use of ‘Forwarded - Fee Not Claimed’ Marking in Liberty Series Cover”

Thanks for writing the article on the fee not claimed marking in this month’s [May 2023] *Specialist*.

Based on the GPO backstamp, I think the marking was applied at Murray Hill Station, not Grand Central Station. I think the letter would have been carried by truck from LaGuardia airport to Grand Central Sta. where it would have been sorted and sent to a carrier station for delivery. Murray Hill Sta. would have been the carrier station for the Midtown South/Murray Hill neighborhood that East 38th Street is in. The carrier station likely would have had the forwarding order to the new address.

I imagine that the NYC post office used a hub and spoke system for local forwarding where all letters to be forwarded to a different carrier station went first to the GPO and then to the station that would deliver the letter. That would explain the GPO backstamp after the Murray Hill backstamp, and Murray Hill would have applied the “fee not claimed” marking so that it was clear that the letter was still

eligible for Special Delivery service. I think the GPO would have forwarded the letter to what is now, and may have been in the mid-50s, Bryant Station for delivery to the West 40th Street address.

It is interesting that the letter had to be forwarded at all – the ultimate address is only two blocks north and one block west of the initial address. It must have been against some rule for a carrier to leave his assigned area.

Great cover.

David W. Mayo

USSS #11953

New York, NY

Author’s Reply: Many thanks to David Mayo for pointing out my error concerning the origination of the “Forwarded – Fee Not Claimed” marking on the Liberty series special delivery cover. It makes sense that any address problem would be corrected at the delivery post office.

I hastily assumed any address corrections needed on mail coming into Grand Central Station would be processed there prior to distribution to the proper zone delivery offices. I now realize that, if that were the procedure, there would have been no need for forwarding.



Send your letter to the editor via email to editor@usstamps.org. You may also mail your letter to The U.S. Specialist, 1361 W. Wade Hampton Blvd., Suite F-#102, Greer, SC 29650-1146.

*Vintage Photo of the Month*

TIPEX

by **Rodney A. Juell**

USSS #13852 | P.O. Box 3508, Joliet, IL 60434



The Third International Philatelic Exposition (TIPEX) was held in New York City in 1936. A souvenir sheet (Scott 788) was issued “in compliment to” the exposition. One of these souvenir sheets and a first day cover are shown on the next page.

The Bureau of Engraving and Printing set up a press at the exposition to demonstrate the printing of the sheets, as shown in this month’s photo. However, none of the sheets printed at TIPEX were kept or sold. All were destroyed. Note the flat plate “spider” press used for the demonstration.





Society News

USSS Selects New Executive Secretary



Robert "Bob" Rufe

The United States Stamp Society has chosen Robert Grim Rufe as its new executive secretary. The society's new mailing address is P.O. Box 1602, Hockessin, DE 19707-5602. The executive secretary's email address remains the same, ExecutiveSecretary@USSS.org.

Rufe succeeds Rod Juell, who became Executive Secretary in February 2018. Rod has resigned to return to full-time parish ministry. He will remain active with the Society as he assumes Bob's position on the USSS Board of Governors.

Bob holds an A.B. in Economics and a B.S. in Chemical Engineering from Lafayette College. He retired from Hercules Inc. in 2001 to pursue ornithological and philatelic interests. Bob has been married for 51 years and has three children and five grandchildren.

Bob is the son and grandson of postmasters in Pennsylvania and has been a collector of US stamps since childhood. His grandfather, William H. Rufe Sr., received his appointment from PMG John Wanamaker in July 1892 at Revere, Bucks County, Pennsylvania. Bob's groundbreaking studies on the US Special Handling stamps resulted in the USSS Hopkinson Literature Award in 2007 and the Hopkinson Trophy for the Best Twentieth Century Exhibit at its national show, PNSE, in 2010. The same exhibit, *US Special Handling 1925-1959: The Stamps and the Service*, garnered 23 Gold awards at WSP national shows and international Gold at New York 2016; it won three World Series of Philately Grand Awards.

Original research, accompanied by a new exhibit, *The "Special" Booklet Paper Printings of 1928*, resulted in the listing of these stamps, namely 563b, 564b, 566a, 567b, 568a, 569a, C11b and E13a in the 2020 edition of the *Scott Specialized Catalogue of US Stamps & Covers*. All three paper types of the Special Handling stamps are now also properly listed and in chronological order. The exhibit garnered 13 Gold awards at WSP national shows and two WSP national show Grand Awards – Milcopex 2018 and Pipex 2022 and capped with an international Gold at CAPEX 2022.

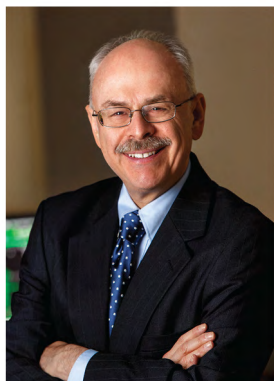
More recently, Bob co-authored "C23c – The Whole Story," with Greg Ajamian and Harry Brittain, which won the Hopkinson Literature Award in 2021.

He is a 49-year member and Tiffany Donor of the APS and regularly attends the APS Summer Seminar in June, where he has also presented electives on several subjects. Bob just completed a 15-year stint as president of the Brandywine Valley Stamp Club and has been a longtime member of their Delpex Show committee. Primarily a collector of US stamps and postal history, Bob is also a member of the ATA, PaPHS, AAPE,

AFDCS, AMC, EFOCC, APNSS and CCNY. He is also a proud member of the USSS “Ugly Shirts!” as pictured.

Henry Scheuer wins 2023 Barbara R Mueller Award

Henry Scheuer’s “How the Earliest Collectors Sought Out First Days,” published in two parts in the November and December 2022 issue of *The American Philatelist*, has been selected as the 2023 Barbara R. Mueller Award winner.



Henry B. Scheuer

Henry B. Scheuer started collecting United States first day covers in 1959 and began acquiring older material in 1965. Over the last 45 years, he has written many articles, addressed numerous philatelic groups, and has been involved in various aspects of creating and collecting covers. Henry is a 25-year member of the American Philatelic Society and has been a member of The Collectors Club, the United States Stamp Society, and the American First Day Cover Society for many years. He has previously won the Mueller Award in 2017 for his 2016 article “Kansas-Nebraska Overprint Stamps: Why, Where and When They Were Initially Sold.”

Scheuer’s article, “How the Earliest Collectors Sought Out First Days,” Part I and II of which appeared in Novem-

ber/December 2022, was written for the 100th anniversary of first day cover collecting. At the end of 1921, the Philatelic Sales Agency was formed, and in 1922 began the widespread coordination and promotion of new stamp issues – allowing for the similarly widespread preparation by collectors of first day covers. In celebration of this centenary, Scheuer talked about the “before-times” – how our philatelic predecessors collected designated first day usages in those earliest decades of stamp issues.

In the spirit of celebrating the 100th anniversary of modern first day cover collecting, I will note that for our philatelic forebears, collecting first day of issue/usages was an entirely different beast than what today’s FDC collector experiences. The covers shown in Part 1 are almost entirely the work of prominent Washington, D.C. philatelists, because they had the foreknowledge, proximity, and physical

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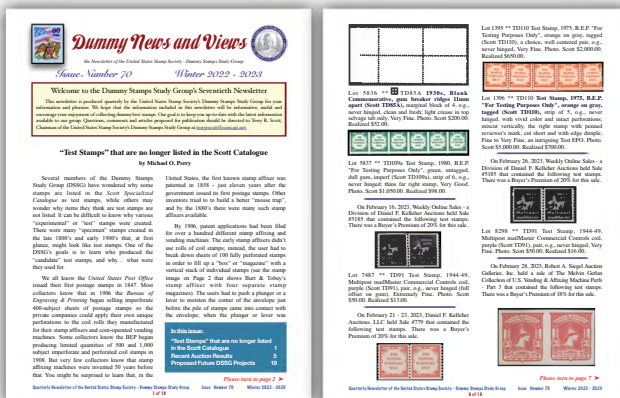
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access to use these new issues as soon as they were available. Today, first day covers proliferate – a very good thing for the many collectors who create them and seek them out to collect. Despite the differences between the earliest first day collectors and modern, the motivations are much the same – to be a part of documenting philatelic history.



Dummy Stamps Study Unit Publishes 70th Newsletter

In May, the Dummy Stamps Study Unit released the 70th edition of its newsletter, *Dummy News and Views*. In the publication's introduction, Chairman Terry R. Scott offered a brief orientation to the study unit:

This newsletter is produced quarterly by the United States Stamp Society's Dummy Stamps Study Group for your information and pleasure. We hope that the information included in this newsletter will be informative, useful and encourage your enjoyment of collecting dummy/test stamps. Our goal is to keep you up-to-date with the latest information available to our group. Questions, comments and articles proposed for publication should be directed to Terry R. Scott, Chairman of the United States Stamp Society's Dummy Stamps Study Group at terryrscott@comcast.net.

This issue of the newsletter, as well as all previous issues, is available on the USSS website at: www.usstamps.org/committees/dummy-stamps-study-group/dummy-news-and-views. The work of the study unit is also outlined on the website at: www.usstamps.org/committees/dummy-stamps-study-group. Interested collectors are encouraged to contact Chairman Terry R. Scott for more information.



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Recent Winners of USSS Medals

Here are the United States Stamp Society medal winners that have been reported from recent shows:

Statue of Freedom Awards (WSP Shows)

Show	Winner	Exhibit
Plymouth Show (MI)	Nicholas Lombardi	<i>The 1903 Two Cent Washington Shield Issue</i>
Westpex (CA)	Mark Schwartz	<i>The New York Postmaster Provisional</i>
Philatelic Show (MA)	Anthony Dewey	<i>The U.S. Alphabet – Denominated Rate Change Series 1978-1998</i>
Rocky Mtn. SS (CO)	Andrew S. Kelley	<i>The Offset Lithographed Washington-Franklin Heads</i>
NAPEX (VA)	Jon E. Krupnick	<i>Pan Am Clippers Conquer the Pacific</i>
Okpex (OK)	Anthony Dewey	<i>The U.S. Alphabet – Denominated Rate Change Series 1978-1998</i>

President's Award (Local and Regional Shows)

Show	Winner	Exhibit
Springpex	Thomas Schilling	<i>Stamps of the Overrun Countries Series 1943-44</i>
Westfield SCS (NJ)	Donald R. Gatzert	<i>Varieties of the US 3¢ Imperforate Stamp Issue of 1851-1857</i>
Sopex (OR)	Larry Maddux	<i>Use of Postage Stamps in the U.S., 1845-1861</i>

Show Awards Chairs, please note: The USSS Gold Statue of Freedom Medal is sent automatically to all APS World Series of Philately shows. The USSS Silver President's Award medal is available upon request to all local and regional shows.

For more information, to request an award or if you have won a USSS award and have not seen it listed in *The U.S. Specialist*, please write to Denise Stotts, P.O. Box 690042, Houston, TX 77269-0042, or e-mail stottsjd@swbell.net.

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Overrun Countries Series



1943-44 Overrun Countries Series: Netherlands

by **Paul M. Holland**

USSS #16849 | Santa Barbara, CA 93111

✉ pholland.thorleaf@gmail.com

The envelope carrying this letter bears the commemorative postage stamp issued for Netherlands, which was first placed on sale today at Washington, D. C. This is the fifth in our series of stamps for the Overrun and Occupied Countries of Europe.

I had the pleasure today of selling the first sheet of this stamp to His Excellency, Dr. A. Loudon, Ambassador of the Netherlands, whose autograph appears on this cover.

— From a signed August 24, 1943 letter sent with a Favor First Day Cover of the 5¢ Netherlands stamp of the 1943-44 Overrun Countries Series sent to Marvin McIntyre at the White House by Deputy Third Assistant Postmaster General Roy M. North.

I've long been interested in essays of postage stamps of the FDR era, and again files from the American Philatelic Research Library have provided information on early design work on Overrun Countries Stamps done by volunteer artists of the Society of Illustrators. These essays were submitted to the Post Office Department but rejected. Three are shown in Figure 1, all showing the Dutch flag and using the country name Holland rather than the Netherlands. Note that although the name Holland is often used even by the Dutch for their country, only two of the twelve provinces of the Netherlands are technically part of Holland, where the largest cities, Amsterdam, Rotterdam and the Hague, are located. The artist for the first two of these essays was Edward Wilson, with the sketch for the third by Crane.



Figure 1. Early 3¢ essays for the Netherlands Overrun Countries stamp by volunteer American artists (images courtesy of the American Philatelic Research Library).

Other early essays were prepared by the American Bank Note Company, and one of these for the Netherlands was published in an earlier article in the *US Specialist* by James H. Patterson, shown in Figure 2.¹ This essay is based on a wash drawing for the outer frame that was produced by the design staff at the American Bank Note Company. Especially note the date 1776 at the left of United States Postage and 1942 at the right. There is also a Latin inscription, “Ne pereat.” (Let it not perish!) appearing above the head of the phoenix, but this slogan and the dates were removed before the final model was approved.²

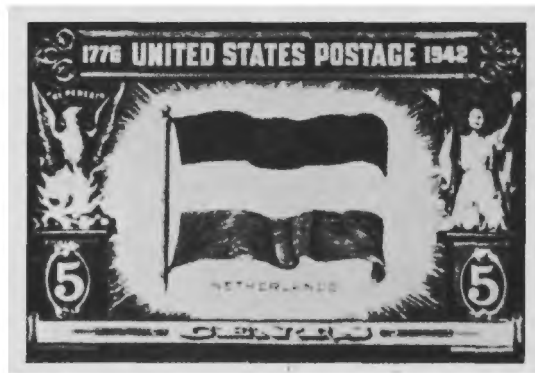


Figure 2. American Bank Note Company 5¢ essay for the Netherlands.⁴

The final approval process at the White House began with a March 6, 1943 memo sent to Edwin “Pa” Watson, one of FDR’s secretaries, along with an enclosed proof for the Netherlands stamp. This was followed by an FDR memo of March 11, 1943, to Roy North saying, “I think this stamp is grand.”³ A large sunken die proof for the Netherlands stamp in the final issued design marked approved was signed by Postmaster General Frank C. Walker on July 10, 1943.¹

Four colors were used in printing the Netherlands stamps, blue violet for the outer engraved frame, with color offset printing of the Netherlands flag in dark rose, blue and black. Plate proofs show that The American Bank Note Company employed a “shared” layout on full sheets of 200 during the printing of these stamps, in which the bottom two panes of 50 were for Netherlands Overrun Countries stamps and the top two for Luxembourg.

THE DEPUTY THIRD ASSISTANT POSTMASTER GENERAL
WASHINGTON

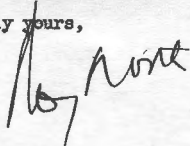
August 24, 1943.

Dear Mr. McIntyre:

The envelope carrying this letter bears the commemorative postage stamp issued for Netherlands, which was first placed on sale today at Washington, D. C. This is the fifth in our series of stamps for the Overrun and Occupied Countries of Europe.

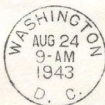
I had the pleasure today of selling the first sheet of this stamp to His Excellency, Dr. A. Loudon, Ambassador of Netherlands, whose autograph appears on this cover.

Sincerely yours,



Hon. Marvin McIntyre,
Secretary to the President,
The White House,
Washington, D. C.

THE DEPUTY
THIRD ASSISTANT POSTMASTER GENERAL
WASHINGTON



Hon. Marvin McIntyre,
Secretary to the President,
The White House,
Washington, D. C.

First day cover

Ambassador of Netherlands

Figure 3. Deputy Third Assistant PMG favor FDC for the Netherlands stamp signed by the Dutch Ambassador, with letter from Roy North sent to Marvin McIntyre at the White House.

At a first day ceremony on August 24, 1943, Deputy Third Assistant PMG Roy North sold the first sheet of stamps to Dr. A. Loudon, Ambassador of the Netherlands, as described in the letter accompanying the favor FDC he sent to Marvin McIntyre at the White House. North's letter is shown in Figure 3, along with a favor FDC for the Netherlands Overrun Countries stamp autographed by the Ambassador of the Netherlands.

I don't have a favor FDC with signed letter from Postmaster General Frank C. Walker, as he frequently opted to send these covers on official PMG stationery with enclosed printed Post Office Department notices about the stamp instead. One of these for the Netherlands Overrun Countries stamp sent to Mrs. W. W. Howes, wife of the former First Assistant Postmaster General William W. Howes, is shown in Figure 4.

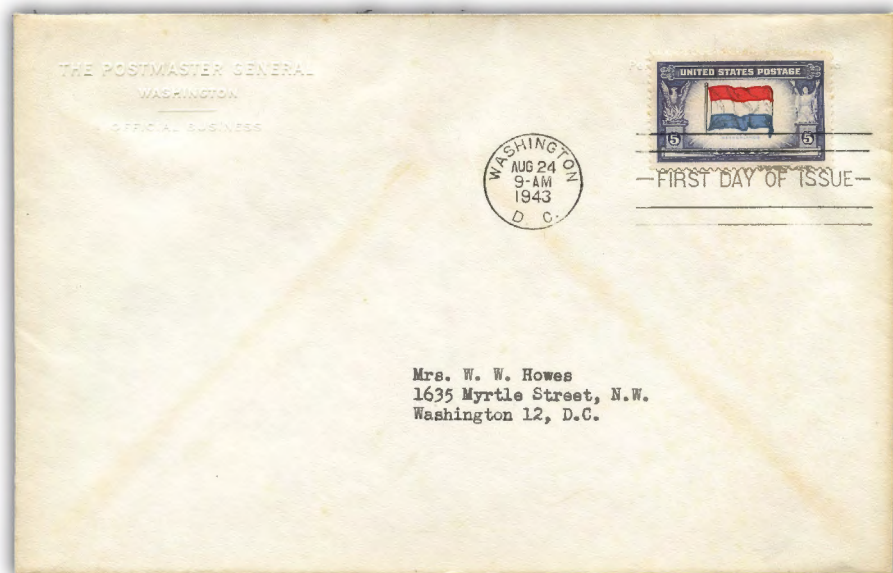


Figure 4. Favor FDC for the Netherlands stamp sent by PMG Walker to Mrs. W. W. Howes.

Like Norway and Denmark, the Netherlands had remained neutral during World War I and again proclaimed its neutrality at the beginning of World War II. However, in a massive German blitzkrieg offensive, the Netherlands was attacked on May 10, 1940, as part of Case Yellow, the Wehrmacht's plan to draw Allied forces away from the Ardennes where the main blow against France was to come. The German Luftwaffe also wanted Dutch airfields for staging air attacks on Britain.

Fortunately, the ferocious German parachute assault on the first day, designed to capture the Dutch government and Royal Family in the Hague along with key airfields, was thwarted by heroic resistance by the Dutch army. This strong defensive stand allowed Queen Wilhelmina and the royal family to leave the Netherlands on 13 May by British destroyer. However, a German ultimatum and the subsequent carpet bombing of Rotterdam led to capitulation by the army on May 14, 1940, in order to spare the civilian population, with a formal surrender the next day. By then, the Queen and Dutch government had escaped to London to form a government-in-exile, thus retaining control of the important oilfields of the Dutch East Indies, strategic colonies in the Caribbean and South America, and much of the Royal Dutch Navy.

Among the worldwide covers sent to FDR in my collection is a March 29, 1938, hand-addressed cover from the Netherlands postmarked 's-Gravenhage, an archaic name literally meaning "The Count's Wood," now known as the Hague. Shown in Figure 5, this cover is franked with Scott 172, 171, 168 and 167 paying the international surface rate. The five-cent stamp at the left depicts Queen Wilhelmina and the blue crayon notation 4/5 on the front was applied in the White House's mailroom, showing that the cover was received on April 5.



Figure 5. March 29, 1938, cover sent to FDR from the Hague, Netherlands.

Initially, the Dutch royal family were guests at Buckingham Palace. Princess Irene, the youngest daughter of Crown Princess Juliana, was christened there on 31 May, with Queen Elizabeth (wife of George VI) becoming her godmother. In London, Queen Wilhelmina took firm charge of the Dutch government-in-exile, setting up a chain of command, and immediately began broadcasting radio messages to her people. After the fall of France in June 1940, some in her government, including the Dutch prime minister, proposed a policy of collaboration with the Germans similar to that of Vichy France. However, Wilhelmina strongly rejected this and had him replaced, leading British Prime Minister Winston S. Churchill to describe her as "the only real man among the governments-in-exile" in London.

To guard the succession, it was decided to send Crown Princess Juliana (later Queen of the Netherlands from 1948 to 1980) and her daughters Beatrix and Irene to Canada in June 1940. Quite proud of his own Dutch ancestry, FDR had let Queen Wilhelmina

of the Netherlands know he would be very happy to offer Crown Princess Juliana and her children refuge in either Hyde Park or Washington, where he and Eleanor would care for them “as if they were members of our own family.” Although Crown Princess Juliana and her children primarily remained in Ottawa, they were close enough to Hyde Park that they frequently visited Franklin and Eleanor Roosevelt. As was the case with Princess Märtha of Norway, President Roosevelt established a warm bond with the Dutch Crown Princess, with whom he adopted the moniker “your old uncle.” FDR also became godfather



Figure 6. October 1943 picnic at Val-kill in Hyde Park with Dutch princesses Irene and Beatrix and Crown Princess Juliana at the table with FDR (photo by FDR's cousin Margaret Suckley).

to Juliana's third daughter, Princess Margriet, when she was born in Ottawa in January 1943, and adored her other daughters, Beatrix (known as Trixie) and Irene. In Figure 6, the Dutch royals are shown at a Roosevelt family picnic at Val-kill in Hyde Park on October 9, 1943. Princesses Irene and Beatrix are at the left, and their mother, Crown Princess Juliana, is seated at the table with FDR.

For several months in the summer of 1942, Crown Princess Julianna moved to an estate in nearby Lee, Massachusetts, that was close enough for frequent back-and-forth visits with the Roosevelts at Hyde Park. On one such visit, seeing that the young princesses were having trouble swimming in the pool at Val-kill, FDR gave each of them a set of water wings. Shown in Figure 7 is a portion of their July 22, 1942, thank you letter to the Roosevelts (now in The National Archives) signed in pencil by four-year-old Trixie, who later became Queen Beatrix of the Netherlands, and her younger sister Irene, who was not quite three years old. In their dictated letter, they say that when they swim with their water wings, “Mummy says that we look like little dogs as we splash along.” They also say how much they liked “the picnics and the swimming and the poney(sic) and the puppy and Falla.” Falla, of course, was FDR's famous dog. Visits by Crown Princess Juliana continued throughout the war, the last being with Franklin and Eleanor Roosevelt at the White House on March 17, 1945, at a dinner celebrating their final wedding anniversary together.

As a gesture of FDR's strong support for the Netherlands' government-in-exile, during Queen Wilhelmina's visit to the United States in the summer of 1942, President Roosevelt presented her with a newly built 173-foot submarine chaser (PC-468) on

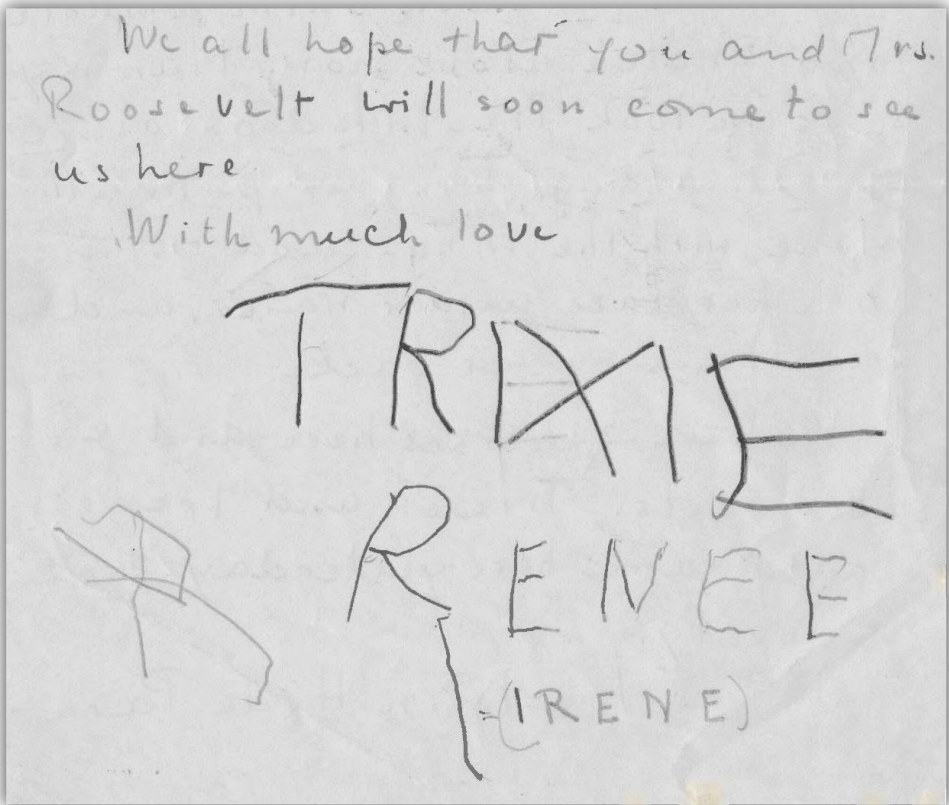


Figure 7. Portion of July 22, 1942, thank you letter to the Roosevelts from Dutch princesses Beatrix (future Queen of the Netherlands) and Irene (image courtesy of The National Archives).

August 8, 1942. In his remarks, he stated, "From the earliest days of history, the people of The Netherlands - your people - have been willing to fight for their freedom and independence. They have won out in the face of great odds. Once more they are fighting for that independence. Once more they will win and maintain it." Renamed the *Queen Wilhelmina*, this vessel operated in the Caribbean and, among other accomplishments, rescued two downed American aviators on June 19, 1944, north of Curaçao. Of great interest to me and my family, a few days before this rescue on June 16, 1944, a nearly identical 173-foot US Navy Submarine *Chaser* (PC-585), shown in Figure 8, saved the life of my father and the crew of his PBY navy patrol plane when they went down in the Coral Sea following a "bad gas leak." On the following page is a cropped portion of my dad's wartime logbook with his hand-written entry briefly describing this event at the far right. Note their operations in the area of Guadalcanal and Espiritu Santo (later the fictionalized locale of the Rodgers and Hammerstein musical *South Pacific*). Because they couldn't run the engines to control the orientation of their downed seaplane, they began taking on water in the heavy Pacific swells and had to bail continuously to stay afloat. After being rescued the following day, an attempt was made to tow the seaplane, but it filled with water and sank.

The Netherlands government-in-exile issued postage stamps in 1944, with examples from my representative worldwide stamp collection shown in Figure 9. Like similar



JUN 1944							
Date	Type of Machine	Number of Machine	Duration of Flight	Character of Flight	Pilot	PASSENGERS	REMARKS
13	PBY-508469	1.3	R	Self + Graves		Pilot 1.3 CoPilot 0.0	Florida Is. - Guadalcanal
15	PBY-508469	4.7	M	" "	" "	2.4 2.2	Halawa to Santa <small>Bad Gas leak made landing in Coral Sea. Picked up by PC-585. June 16th</small>
20	PBM-3 6464	6.0	M	Capt. Schackzler		Pass. 6.0	Espiritu to Funafuti <small>Forward Tuto</small>

Figure 8. Submarine chaser PC-585 and logbook entry showing rescue of downed PBY.

stamps for the Norwegian government-in-exile,⁴ these were printed in London and were valid for mail carried aboard Dutch ships until after the liberation, whereupon they became regular postage stamps. They depict the *Nieuw Amsterdam*, a Dutch soldier, the Royal Dutch Navy cruiser *De Ruyter*, Queen Wilhelmina and a Dutch pilot, with all higher values in the set depicting the Queen. The Dutch government-in-exile proved to be a staunch ally, declaring war on Japan on December 8, 1941, following the attack on Pearl Harbor, and providing naval vessels, pilots and soldiers for the war against the Axis powers.



Figure 9. 1944 stamps issued by the Dutch government-in-exile.

Shown in Figure 10 is a first day cover with a printed cachet designed by Dorothy Knapp for the Netherlands Overrun Countries stamp. Note the raised sword, flames, flag and Dutch windmill, with the slogan “The triumph of justice will turn the wheels of freedom.”

Conditions under German occupation for the Netherlands evolved over time. Because there was no cooperation from the Dutch government, German military control was turned over to a civilian occupation regime under Arthur Seyss-Inquart, the Austrian



Figure 10. Printed Dorothy Knapp cachet on FDC for the Netherlands Overrun Countries stamp.

Nazi who had briefly served as the Chancellor of Austria just before the Anschluss in March 1938 and as Deputy Governor General in German occupied Poland. Initially, Seyss-Inquart employed a “velvet glove” approach, leading to an economic boom due to wartime factory orders from Germany, and oppression was kept to a minimum. Attempts were made to promote the Dutch fascist Nationaal-Socialistische-Bewging (NSB) party led by Anton Mussert, which had never received more than about 4% of the vote before the war, by banning other political parties. Volunteers for a Legion Netherlands were also recruited to fight with the German army on the eastern front following the invasion of the Soviet Union in June 1941, and semipostal “charity” stamps for this issued under German occupation in 1942 are shown in Figure 11. This Waffen-SS affiliated unit was reorganized several times and fought until the end of the war but never grew larger than about a brigade in size.



Figure 11. 1942 semipostal stamps issued under German occupation.

Dutch opposition and resistance increased as the German occupation dragged on, and the Dutch collaborationist General Hendrik Seyffardt, commander of the SS Volunteer Legion Nederlande, was assassinated in Amsterdam in February 1943 while campaigning for new recruits. Although Dutch resistance was mostly passive, such as refusing to obey edicts from the German occupiers, going into hiding or helping others to hide, participating in strikes and protests, etc., with mounting German defeats on the Eastern Front, repression in the Netherlands worsened. Jews were ordered to wear Star of David badges, men between the ages of 18-45 were rounded up for forced labor in German war factories, and deportations to concentration camps surged. It was against this backdrop that the tragic and well-known

story of Ann Frank occurred, and it is estimated that ultimately about 75% of Dutch Jews died in the Holocaust. Also, in response to Dutch resistance, the Germans began an embargo on food delivery to the western Netherlands in September 1944, triggering the Dutch famine of 1944-1945 that became known as the "Hunger Winter," with severe malnutrition becoming common, including 20,000 deaths from starvation.

Following the war, Arthur Seyss-Inquart was put on trial at Nuremberg (Figure 12), found guilty of war crimes and crimes against humanity, sentenced to death and hanged. The leader of the NSB, Anton Mussert, was convicted of high treason, sentenced to death and shot by firing squad.



Figure 12. Arthur Seyss-Inquart on trial at Nuremberg in 1945.

As for Queen Wilhelmina, as the war drew to a close, she traveled to liberated areas of the southern Netherlands in mid-March 1945 (Figure 13), where she received a rapturous welcome. Several years later, as her health began to fail, she abdicated on May 12, 1948, passing the crown to Crown Princess Juliana. Queen Juliana ruled until 1980 when she, in turn, abdicated, making her daughter Beatrix, the little girl given water wings by FDR, Queen of the Netherlands.



Figure 13. Queen Wilhelmina upon her return to liberated areas of the Netherlands in 1945.

Acknowledgment

The author would like to thank Scott Tiffney of the American Philatelic Research Library for providing the images used in Figure 1.

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Explanation of the Anomalous Ink Composition of the 2¢ Non-Counterfeit Stamp on the Infamous March 8, 1895, Chicago Cover

by **Harry G. Brittain, PhD, FAAPS, FRSC**
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In a previous paper,¹ I presented a forensic study of a 2¢ Washington stamp used on a cover from Chicago, Illinois, and canceled on March 8, 1895. In that work, I had concluded that the stamp was one of the notorious Buffalo Counterfeit stamps. Subsequent to the publication of that paper, various philatelists have presented substantial explanations as to why the stamp on that cover could not have been one of the counterfeit stamps.^{2,3} I have become convinced of the validity of their arguments, and now I also believe that the stamp was a BEP issue.

However, the conclusions presented by the philatelic experts cannot change the fact that the ink composition of the stamp on the Chicago cover is significantly anomalous. As will be shown, the ink composition of this stamp does not correspond to any of the standard BEP ink compositions I described recently.⁴ This situation calls for additional study and explanation, and the present paper will set out the forensic evidence supporting a logical explanation for this forensic puzzle.

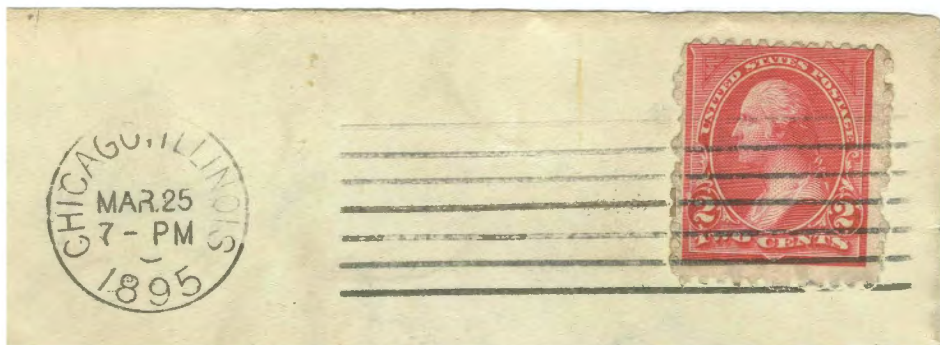


Figure 1. The infamous 2¢ stamp as it appears on the March 8, 1895, Chicago cover (electronically cropped).

Figure 1 shows the 2¢ Washington stamp as it appears on the March 8, 1895, cover. Given the cancellation date on the cover, consideration of the results presented in the previous paper⁴ enables the conclusion that for the stamp to have been printed by the BEP, it would have to be either a Scott 250 (the most likely scenario) or a stamp from the Scott 265/266/267 series (the less likely scenario). But this assignment does not matter since in that previous paper,⁴ I established that both Scott 250 and Scott 265/266/267 stamps would have necessarily been printed using the same carmine ink Type-β.

To understand the atypical ink composition of the stamp on the Chicago cover, Figure 2 contrasts the FTIR spectrum of the Chicago stamp with that of the reference Type-β ink formulation and with the FTIR spectrum of the printing paper itself.

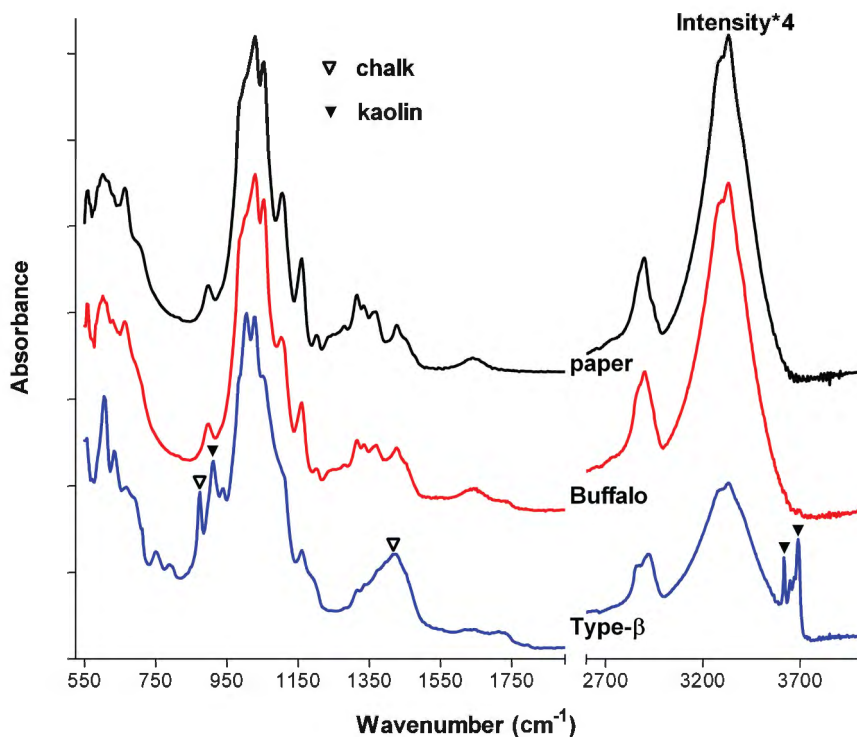


Figure 2. FTIR spectra⁵ characteristic of Scott 279B (ink formulation Type-β), the stamp on the March 8, 1895, Chicago cover, and the FTIR spectrum of the paper of the Chicago cover. The intensity scale of the 2700-3700 wavenumber segment has been multiplied by a factor of 4 so as to permit better visualization of the peaks in this region.

It is obvious from the comparison of FTIR spectra in Figure 2 that the ink in the stamp on the Chicago cover completely lacks any trace of chalk or kaolin whitening agents. In fact, the FTIR spectrum of the inked areas of the Chicago cover is barely distinguishable from that of the FTIR spectrum of the printing paper itself. The only detectable difference between the inked area of the Chicago stamp and the printing paper are some very minor differences in the 1200-1500 wavenumber region where the carmine pigment itself is known to exhibit peaks.

Clearly, the ink composition derived for the stamp on the Chicago cover does not contain *any* of the whitening agents used in *any* of the 2¢ stamps of the First Bureau Series and, therefore, does not match *any* of the BEP ink compositions of the preceding paper.⁴ As shown in Table 1, the ink composition of the stamp on Chicago absolutely does not correspond to the ink composition used to print the stamps within the Scott 250 or 265/266/267 sequences (i.e., Formulation ink Type-β).

Table 1. Chemical Composition of Ink Formulation Type-β and of the printing ink of the 2¢ Stamp on the March 8, 1895, Chicago cover

Formulation Ink	Defining Compositional Details
Ink Type-β	Low level of chalk (calcium carbonate) High amount of kaolin (white clay)
Ink on the Chicago cover	NO chalk (calcium carbonate) NO kaolin (white clay)

But, if the stamp on the Chicago cover was indeed a BEP issue, as demonstrated by the philatelic experts,^{2,3} and therefore cannot be a counterfeit issue, then exactly what is it?

The fact that the ink of the Chicago stamp does not contain any whitening agents suggests that it most likely was a BEP stamp that had been “washed” to remove cancellation ink and subsequently used to cover the postage required to mail the cover in question. This “washing” explanation is highly reasonable in view of the study I have previously reported regarding how soaking Scott 267 stamps in various media can drastically alter the resulting chemical composition of the ink of the stamp.⁶

Presumably, no “washing” procedure could be 100% efficient, so even if a sufficient amount of cancellation ink was removed so as to fool a postmaster, traces might still remain in places where the “washing” procedure was not able to clean everything. In order to investigate this “washing possibility,” I conducted high-magnification reflectance microscopy studies⁷ on the upper portion of the Chicago stamp that was free of cancellation ink resulting from when the cover entered the mailing process.

In short, the supposedly uncanceled area of the stamp was found to contain evidence of black cancellation ink that had not been totally removed. Two representative images containing diagnostic black spots of residual cancellation ink are shown in Figure 3. These spots are exceedingly small (averaging 10-30 microns in diameter) but are scattered through the supposedly “cleansed” area of the stamp.

Through manipulation of depth of focus, it was determined that the black spots were actually embedded in the ink layer. The amorphous nature of the spots suggests that they had originally been applied in liquid form and subsequently allowed to dry on the surface, exactly as one would expect from the process of applying black cancellation ink onto a stamp surface.

Therefore, it is finally concluded that the stamp on the March 8, 1895, Chicago cover is not one of the infamous Chicago counterfeit stamps, but instead is an ordinary

2¢ stamp that had been subject to chemical “washing” before being used a second time in a mailing.

Acknowledgments

I would like to thank Ken Lawrence, John M. Hotchner, Lewis Kaufman, and Leonard Piskiewicz for pointing out the errors in my original paper on the March 8, 1895, Chicago cover. I would also like to thank Greg Ajamian, Bob Rufe, and Kevin Lowther for their review of this current paper.

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3. L. Piskiewicz, “Regarding Unsubstantiated Scientific Claims in The United States Specialist and Related Responses”, *United States Specialist*, (2022) 93(9): 436-437.
4. H.G. Brittain, “Ink Compositions Used by the Bureau of Engraving and Printing to Print the Carmine 2¢ Stamps of the First Bureau Series”, *United States Specialist*, (2023) 97(7): 320-332.
5. In this work, Fourier-transform infrared absorption (FTIR) spectra were obtained at a resolution of 4 wavenumbers using a Shimadzu model 8400S spectrometer, with each spectrum being obtained as the average of 40 individual spectra. The data were acquired using the attenuated total reflectance (ATR) sampling mode, where the samples were clamped against the ZnSe/diamond crystal of a Pike MIRacle™ single reflection horizontal ATR sampling accessory. The intensity scale for all spectra was normalized so that the relative intensity of the most intense peak in the spectrum was 100%.
6. H.G. Brittain, “A Cautionary Tale: Know Your Stamps Before you Soak Them”, *United States Specialist*, (2020) 91(6): 248-260.
7. High-magnification microscopic investigations of the stamp on the Chicago cover were conducted using a Meiji microscope system, with studies being conducted at a magnification of 150X. The cover was placed on top of the main microscope stage and illuminated from both sides using a LED-6WD dual fiberoptic spotlight system. Photographic images were electronically acquired using a Nikon CoolPix 995 camera specially fitted to interface with the microscope optics.

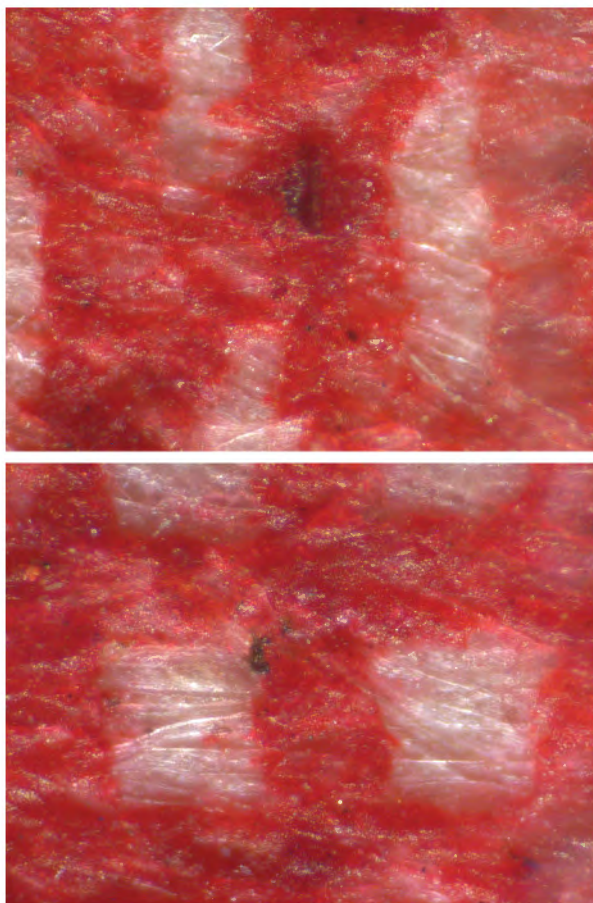


Figure 3. Photomicrographs taken at a magnification of 150X⁷ within the uncanceled region of the stamp on the March 8, 1895, Chicago cover. The pockets of residual cancellation ink in the inked surface range in size from 10 to 30 microns in diameter.



America's Embossed Revenue Stamp Paper, Part II: American Colonial Issues – Massachusetts Bay Taxation

by **Roger S. Brody**
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and **John C. Rowe**

By the middle of the 18th century, Britain was again involved in what many historians consider the first world war. It was The Seven Years' War, a conflict that spanned five continents and three oceans, with military action in Europe, the Americas, West Africa, India, and the Philippines. It involved every European great power, pitting the kingdom of Great Britain, allied with Prussia, Portugal and the German States, against the kingdom of France, allied with the Austrian Holy Roman Empire, Russia, Sweden, and Spain.



Figure 1. French and Indian War, 1754-1760

In the American colonies, The Seven Years' War is known as the French and Indian War (Figure 1). It began in 1754 as escalating conflict in North America between British colonial militias and French regulars and their Indian allies. The ante in the conflict was raised in 1755 with the sending of regulars to North America by both the British and the French, though it was not until 1756 that war was formally declared, with hostilities lasting until 1760. As early as 1754, however, the colonists of both Massachusetts and New York were faced with fighting the French as well as the Indians on their frontiers. Thus, there was a pressing need to fund the raising and arming of their militias in the field.



Figure 2. William Shirley, Royal Governor, Massachusetts Bay Colony.

William Shirley (Figure 2) was King George II's governor in Massachusetts, and it was his personal judgment and his subsequent efforts based upon the developing need for revenues to fight the French and the Indians that resulted in the passage of the Massachusetts Stamp Act of 1755. He had some prior history of interest in a stamp tax based on earlier attempts to extend the British documentary taxes to America. As early as 1722, the governor of colonial New York, Archibald Cummins, had advocated that a documentary tax be imposed in the colonies. London merchants in 1739 advised the government to adopt stamp taxes in America (Combs, 1979).

In 1742 while in London, Sir William Keith, colonial governor of Pennsylvania, had proposed an extension, by an act of the British Parliament, of the documentary stamp system duties to the "American plantations." In 1749 Shirley himself had recommended to the Duke of Bedford the erection of a line of forts along the frontier to be funded by such a tax. Based on his familiarity with this type of tax earlier proposed for defense, it is understandable that he resorted to the same scheme in 1755 (Palfrey, 1884). The act ultimately adopted specifically states that it is "for the defense of the frontiers."

Indians were a significant menace to the colonists of Massachusetts, especially with the colony's responsibilities for the mountainous frontiers to the west and the extensive territory to the north and east, now known as the state of Maine. This caused the Great and General Court (legislature) of the province to offer to every company of thirty men and officers a bounty of £200 for every Indian scalp and £220 for every live Indian (Powers, 1947).

While Massachusetts was primarily concerned with the threat presented by Indians, New York was more focused on the French and the threat to the Hudson River valley leading to the water-based routes from Canada down Lake Champlain and Lake George. Nevertheless, New York's passage of the Colony of New York Stamp Act on December 1, 1756, was for essentially the same reason as in Massachusetts, the defense of its frontiers, though it was even more aggressive in pursuing funds. It not only passed documentary stamp taxes but also levied excise taxes on tea and liquor for the specific task of reducing the French fort at Crown Point as well as to pursue the war against the Indians on the colonies' western front. New York also resorted to public lotteries to carry on the war.

Acceptance of the Taxes

The documentary taxes on newspapers and official and commercial transactions contrasted with the ongoing provincial taxes imposed by the legislatures. Prior provincial taxes were based on assessments of real and personal property belonging to males over sixteen years old, i.e., on dwelling houses, working houses, servants for life (slaves), inventories of goods, grains, and animals, etc. While there was often resentment about the fairness in the assessments of the property taxes, the documentary taxes were not subject to this criticism since a transaction was a transaction.

Once passed, the taxes were accepted reasonably well. In fact, in New York, the tax was extended twice. Unlike the later British "America" revenue stamps, these colonial revenues were voted upon locally by the legislative councils, assemblies and governors of the colonies themselves to pay for war expenses in the vicinity of their own territories.

The rates were low even for that time, except in the case of newspapers, what resistance did exist against the stamp duties involved the newspaper tariffs. The publishers encountered difficulties shifting the cost to their subscribers, and their printed sheets provided an easy forum for expressing their displeasure. Editorials in both colonies were vehement in objecting to these newspaper taxes.

Province of The Massachusetts Bay Issue

The initial conflicts had cost Massachusetts large sums spent building forts in Maine and funding expeditions such as the one to interdict settlements on the highlands between the Kennebec River in Maine and the Chaudiere River, which commanded the route to Quebec. At the Council at Alexandria in Virginia on April 14, 1755, six colonial governors decided to attack the French on four fronts.

General Braddock, the newly arrived commander in chief of British forces in North America, with two regiments of British regulars (about 2000 men), was to attack and seize Fort Duquesne (Pittsburgh) on the western frontier. Forces under Colonel William Johnson were to attack Crown Point, which commanded the water route from New York to Canada along the Hudson River, etc. Forces under Governor William Shirley were to attack the French at Fort Niagara on the frontier. Lastly, Colonel Monckton and his forces were to attack the French settlements at Arcadia. The first three expeditions failed to achieve their objectives, with General Braddock's expedition being an unmitigated disaster.

Reportedly the expenses of the expeditions against Fort Duquesne and Fort Niagara cost the colonies of New York and Massachusetts £18,900 and £60,000, respectively. The cost of the Crown Point expedition in 1755 had a cost of £80,000 alone (Palfrey, 1884). Yet that was only the beginning.

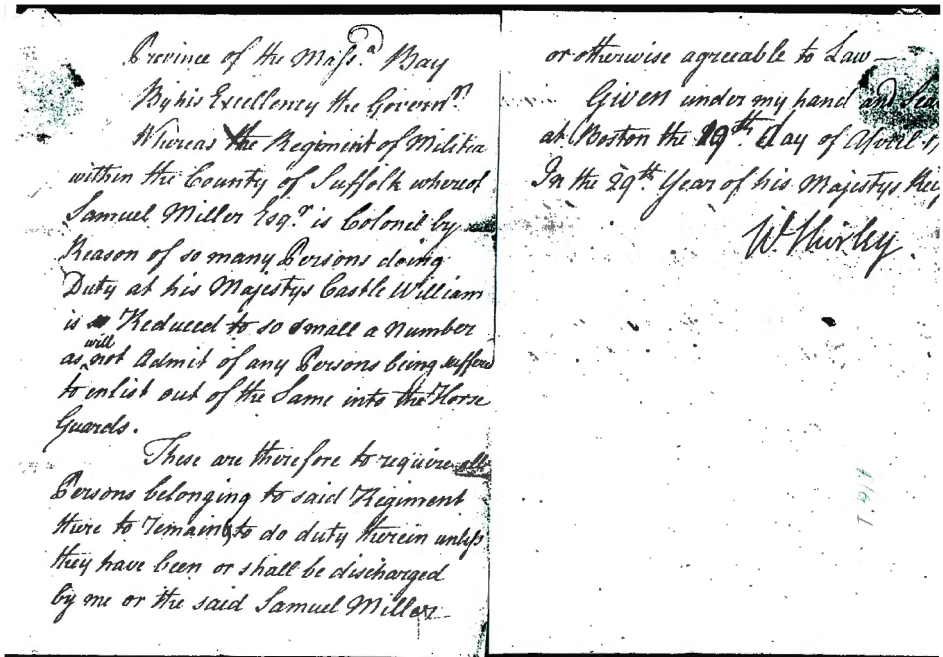


Figure 3. William Shirley's letter to militia Colonel Samuel Miller.

After the terrible disaster in the spring of 1755 in which when the two regiments of British regulars under General Braddock and a young lieutenant named George Washington were ambushed just seven miles from Fort Duquesne and in which Braddock was killed, Shirley was appointed his replacement as commander in chief in July 1755. An April 19, 1756, manuscript order (Figure 3) from Shirley as Colonial Governor, over his signature, required the militia belonging to Colonel Samuel Miller's regiment (stationed at Castle William) to continue in service there. Castle William was a 72-cannon four-bastioned fort begun in 1701 and completed in 1703 on Castle Island (now City Point) in South Boston that provided the sea defense for the harbor. Named Castle William after William III of Orange, who was king when it was first constructed, the British destroyed the structure before the evacuation of Boston in 1775. Colonel Paul Revere ultimately rebuilt it.

In his appointed role as commander in chief of the king's forces in North America, Governor Shirley proposed an extensive and elaborate military campaign for 1756. He proposed expeditions of ten thousand troops against Crown Point, six thousand against Fort Niagara, three thousand against Fort Duquesne, and two thousand soldiers to ascend the Kennebec River in Maine to the Chaudiere River and assault Quebec (Palfrey, 1884).

The General Court of Massachusetts felt that the enormous sums required from the province for Governor Shirley's grandiose campaign were completely unmanageable (Palfrey, 1884). The most that it would initially commit was to raise the province's quota

of men, and this was proposed only if the governor would make a provision of money sufficient to pay the soldiers for their service in 1755 and for bounties for the enlistment for service in the 1756 campaigns.

Governor Shirley reluctantly agreed to the legislative proposal and responded by lending the province £30,000 of the money that had been deposited with him as commander in chief. The loan was to be repaid from any future allowances to be voted by the British Parliament, or if such funds should not be voted, from colonial taxes to be raised over the following two years. Based on that agreement, Massachusetts voted to raise thirty-five hundred men for service against Crown Point.

The costs of the military campaigns under Shirley and his successors were high and stayed high. On March 26, 1758, Shirley's replacement as governor of the Massachusetts Bay Province, Thomas Pownall, wrote in a letter to William Pitt that the costs in that year were to be £73,000 in addition to the normal ordinary expenses of the Massachusetts government, which was £37,000. Six months later, he further wrote in a recap that the military operations of the preceding three years had cost the province more than £242,000, of which only £70,000 had been reimbursed by the crown in Britain (Palfrey, 1884). This additional military expense was well over twice the routine governmental expenses for the same period.

It was against the background of massive funding deficits that the Massachusetts Stamp Act was passed. It was intended to fund the sums requested by the governor and agreed upon by the legislature. As noted above, it justified itself based on costs for defense: "We, his Majesty's most loyal and dutiful subjects the representatives in general court assembled, from a sense of the many occasions which engage this province in great expense, for the defense of the frontiers, and for the necessary support of the government pray that it may be enacted." The Stamp Act was passed on January 8, 1755, and appears in the Province Laws, Chapter 18, 1754-5, Second Session of the General Court. It was published on January 13, 1755, and became effective on May 1, 1755. By the terms of the original legislation, it expired in two years, on April 30, 1757.

This Massachusetts act provided for a Commissioner of the Stamps, and James Russell was appointed to this office. His duty, at least forty days before the act became effective, was to provide four different dies (or marks), to secure durable impressions of the stamps least liable to be forged or counterfeited, and to carry a supply of stamped paper, "vellum, parchment and paper stamped or marked so as his Majesty's subjects may have it in their election to buy the same," in his office to be furnished to the populace of the province when proper payment was secured. Colonists also had the right to furnish their own paper to be stamped upon payment of the appropriate rates, which is the source of most of the partially printed forms that are found stamped today. According to the act, no unstamped paper "shall be admitted being good, useful or available in law or equity, nor shall be pleaded or given in evidence in any of this Majesty's courts within this province."

On March 14, 1755, Governor Shirley issued a proclamation as a broadside suitable for posting in public places announcing the coming stamp duties (Figure 4). The proclamation stated the effective date of the new duties and included a schedule of the rates. It also included samples of the printed and embossed stamps to be used for each of the duties along the left margin, as well as a detailed description of the same.

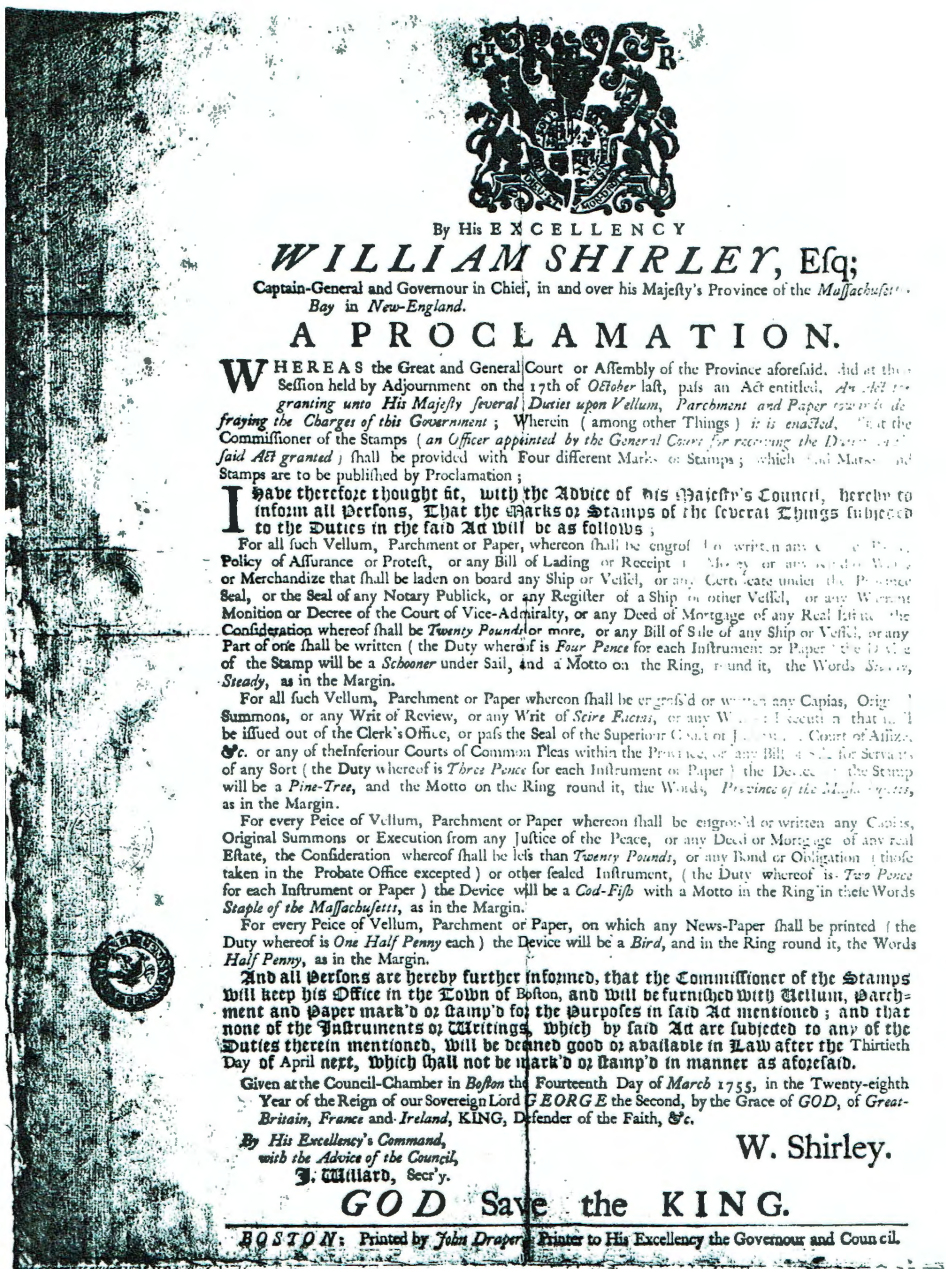


Figure 4. William Shirley's proclamation announcing the stamp duties.

Russell, the stamp commissioner, inserted a notice in the *Boston Evening Post* on March 31, 1755, announcing the opening of the stamp office: "I do hereby give publick notice to all concerned, that I keep my Office in Boston, below the Swing Bridge, next door to the Impost Office, where all persons may be supplied with all Instruments and Writings which by law are required to be stamp'd; and all Persons that have Blanks by them, may have them stamp'd at said Office."

A month after the act's inception, the stamping operation's startup expenses were tabulated. On June 2, 1755, in the *Journal of the Treasurer Gray*, a record appears indicating an amount that the Commissioner paid for utensils, including the dies: "Paid James Russell for account of charges in providing utensils for the Stamp Office, 40 pounds 5 shillings" (Powers, 1940).

The heaviest burden of the Massachusetts stamp tax fell on editors and publishers, who were concerned because they could not shift it onto the backs of the subscribers. Although numerous, their complaints were relatively mild. For example, Thomas Fleet, the publisher of the *Boston Evening Post*, voiced his concerns for his circulation with notices in the March 17 and March 24 issues of his paper as follows (Powers, 1947):

As the time draws near when the Act imposing a Stamp Duty on all newspapers will take place, the publisher of the Boston Evening Post thinks it proper to inform his Customers of the terms or conditions upon which they may have his papers after the said day. That those who now take them first clear off their old scores.

Fleet further required his customers to generally pay eight shillings per year with half in advance:

That those who have them covered are directed to pay 8 shillings per annum.

Those sent in bundles to the post riders or carriers and delivered at the post offices: 7 shillings 4 pence per annum.

Those delivered at any house in Boston or at the printers shop 6 shillings 8 pence.

And as the Publisher will be obliged to pay for stamping his paper before he can work at all, everyone who takes his paper shall pay him down at subscribing at least one-half the annual price and the other half at the year's end.

Fleet's notice ended with the request:

He also desires all such as incline to take his paper on the above conditions to let him know their minds as soon as possible, that so he may know what number to print or whether it will be worth his while to publish any at all, under the present legal imposition.

The editors and publishers were best positioned to protest and complain about the tax. This was a lesson not learned before the subsequent imposition of the British Stamp Act some ten years later. The first issue of the *Boston Evening Post* to carry a stamp (Figure 5), on May 5, 1755, carried an editorial that included the following:

This is the day on which many eminent authors will probably publish their last words. I am afraid that many



Figure 5. Half-penny newspaper printed stamp.

of our weekly historians who are men that above all others delight in war, will not be able to subsist under the weight of a stamp, and an approaching peace.

Below the editorial was a short poem referring to the figure on the stamp that went:

*On the Pretty Bird in the Margin
The little pretty picture here.
O'th Side looks well enough:
Tho nothing to the purpose 'tis
'Twill serve to set it off.
Although this emblem has but little in't,
You must e'en take it or you'l have no Print.*

However, the general population of colonists seems to have accepted the additional burden of the stamp duties without question or disturbance, undoubtedly influenced by patriotic responses to the military threats. The newspapers continued to publish for the duration of the act imposing the tax.

Die Designs

The Massachusetts issue comprises four different circular designs used for each of the duty rates. All three embossed designs include items important to the economy of the colony: a codfish for fishing, a pine tree signifying lumber for ship masts and other naval uses, and a schooner for the shipping trade. Leland Powers surmised that the engraving of the embossed II, III and IV pence dies was done by Nathaniel Hurd, whom he described as “the most eminent and skillful engraver of his day” (Powers, 1947). As Powers pointed out, he was sufficiently prominent and wealthy to have his portrait painted by John Singleton Copley (Powers, 1941). He was reported to have made a copper bookplate design for Harvard College as well as the seal design for Dartmouth College (Power’s alma mater). However, Powers felt that the engraving of the ½ pence die for printing was so crude that it was not made by Hurd. Although two dies have been reported for only the ½ pence and II pence stamps, it is probable that two dies were prepared for each of the stamps of the Massachusetts issue.

The half-penny newspaper stamps are printed from a die 29 mm in diameter. The border consists of a serrated edge in a circle about 1½ mm in width that surrounds but does not touch a motto ring. The circular motto ring is 23 mm in diameter and 3½ mm in width. The 16 mm diameter of the inner circumference of the motto ring surrounds the crude figure of a bird with outstretched wings.



Figure 6. Embossed II, III and IV pence Massachusetts Bay stamps.

The three embossed stamps (Figure 6) are all 28 mm in diameter. Their borders consist of circular serrated edges that are 2 mm wide on the II and III pence values and 1 mm wide on the IV pence stamp. All embossed stamps have a motto on a 3¼ mm wide circle that has a 25 mm wide diameter at its outer circumference and a diameter of 18 mm width at its inner circumference. The latter diameter is the size of the border around the unique figure and duty denomination in the center of each of the embossed stamps. All but the ½ penny stamp had the value of the duty in pence expressed in Roman numerals.

The III and IV pence value numerals are followed by a period, while the II pence stamp has no period. As indicated, the ½ pence stamp has the figure of a bird enclosed by a circular motto ring. Within the body of the circle is the duty denomination in the words “HALF PENNY,” repeated twice. This stamp was not embossed onto the paper; it was printed directly on the newspaper using red ink. Two dies have been reported for this design. One die has the beak of the bird pointing toward the first “N” of “PENNY.” The second die has the beak of the bird pointing directly toward the “L” of “HALF.”

The II pence design shows a codfish of Massachusetts above the words “II PENCE.” They are encircled by a motto ring with the phrase “STAPLE OF THE MASSACHUSETTS” in the body of the ring, with periods between each word of the motto. Two dies have been reported for this design (Figure 7). Type I, the most



Figure 7. II pence Type I (left), and Type II (right).

common, is found showing a fin on the underside of the fish. The second, Type II, the scarcer die, has a codfish with no lower fin but with a straight tail that appears to “stick straight out instead of drooping. The jaws of the fish appear to be open, the waves are different, the lettering differs (in the crossbar of the second E of “PENCE”), and a large dot appears between the “II” and the “PENCE” which does not touch the latter word. Specimens of this second die appear known for conveyances of real estate in Sutton, in the central part of Massachusetts near Worcester, matching earlier reports (Makepeace, 1938).

The III pence die design has a pine tree stretching from one edge of the circle to the top and the curved words “III. PENCE.” surrounded by a broad motto ring containing the words “PROVINCE OF THE MASSACHUSETTS” also with periods between each of the words.

Lastly, the IV pence design has the figure of a two-masted gaff-rigged schooner under sail in the top half of the circle over the words “IV PENCE.” The broad motto ring on this die has the words “STEADY” repeated twice, once at the top and once at the bottom of the design, with a string of ornamentation resembling a vine on each of the sides between the words. The embossed stamps from these dies were applied manually, unlike the later British America and Federal embossed issues, which were applied with a crew press. All the embossed dies had a short steel bar attached. The circular die was placed in position over the vellum, parchment, or paper. The impression was then made by a hammer blow to the steel bar.

As to the fate of the dies, Leland Powers cited an entry in *Old Landmarks of Boston* by Samuel Adams Drake, published by James R. Osgood & Co. in 1874, which indicated that they survived for at least well over a century. A reference to the embossing dies appears on page 240 of the publication: "This interesting souvenir of the times of Shirley is in the possession of Jeremiah Colburn of Boston, well-known antiquarian." But there, the trail ends, as evidently Powers was unable to track down the disposition of Colburn's collection (Powers, 1941).

The tax rates and types of documents encompassing the Massachusetts Bay Stamp Act will be the subject of Part III.

Acknowledgment

This article and the following article covering America's Colonial Stamp Taxation are a collaboration based on the research and unpublished writings of John C. Rowe. Additionally, thanks to the American Revenue Association for permission to republish the article series.

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Postal History

July 6, 1932 First-Class Letter Rate Change

by **Marjory J. Sente**

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The Post Office Department (POD) made a remarkable move on October 1, 1883, when it decreased the cost to send a half-ounce first-class letter by a third from three to two cents, with a one-ounce letter decreasing from six to four cents.

On July 1, 1885, the cost to send a one-ounce, first-class letter within the United States was cut in half when the rate was set at two cents. With the exception of a brief period during World War I when the rate returned to three cents from November 2, 1917, through June 30, 1919, a first-class letter weighing up to one ounce could be mailed for two cents for nearly 50 years.

In 1932 the POD faced a \$150 million operating deficit. Testifying before Congress on the Revenue Act of 1932, Postmaster General Brown stated that by raising the first-class letter rate 50 percent or a penny from two to three cents, the POD could increase its income by \$130 million and offset 87 percent of the Department's annual deficit. He, however, needed Congress to pass legislation to enact the increase.

Brown testified that airmail service was operating at a loss, too. The service cost the POD \$20,000,000 versus \$7 million in income. An increase in the airmail rates could add an additional \$3 million of revenue. The Postmaster General noted that he could increase the airmail rate with an administrative order and that he was waiting for Congress to increase the cost of mailing a first class letter before raising airmail rates.

On June 23, 1932, Third Assistant Postmaster General F.A. Tilton announced that the domestic post/postal card rate would remain at 1 cent. However, the rate for first-class letters would be 3-cent an ounce or fraction of an ounce. The increase included local letters mailed at letter-carrier offices as well as letters carried by rural or star route carriers.

Airmail rates increased, too. A one-ounce airmail letter would cost 8 cents, up from 5 cents. Additional ounces for airmail letters would be 13 cents, up from 10 cents.

These increases put into motion what has been a one-way trip for the cost to mail first class and airmail letters in the United States. They also caught the imagination of people who wanted to commemorate the increase in these rates philatelically. In 1932 cachet makers documented not only the first day of issue for new stamps but prepared covers for numerous special events. The rate changes were, indeed, perceived as a special event.

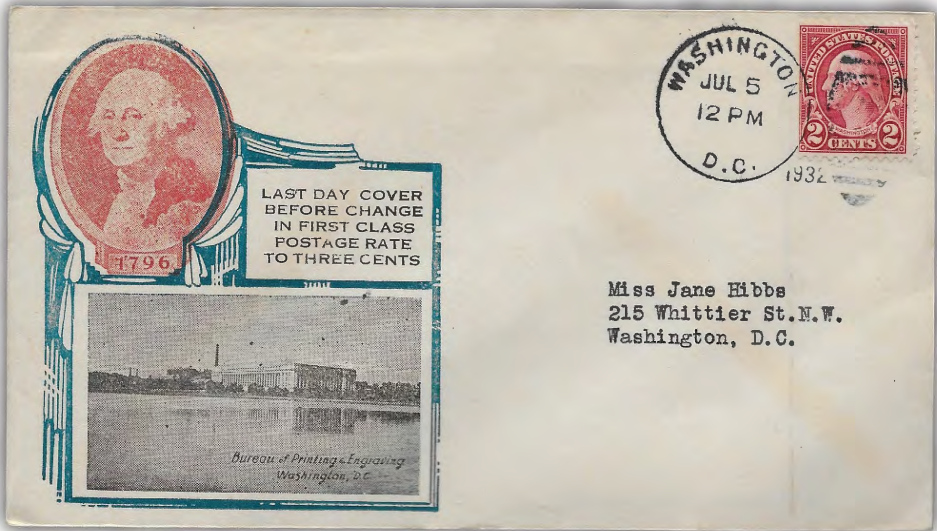


Figure 1. Ioor Last Day of Rate cover with the cachet printed in red and blue.

Cacheted Last & First Day of Rate Cover

Harry C. Ioor, a prolific commercial cachet maker, prepared last and first day covers for the rate change. In both cachets, he used a portrait of President Washington and a photo of the Bureau of Engraving and Printing. On Ioor's July 5, last date of rate cover, Washington's portrait faces left and is printed in red. The text noted that it was a last day of rate cover (Figure 1). The July 6 first day of rate cachet has Washington facing right and is printed in purple to match the color of the three-cent stamps. The text appropriately noted the increase in first-class postage from two to three cents. Figure 2

F. R. Rice used one cover to document the change. On the left, he affixed a 2-cent Washington Bicentennial commemorative. Accompanying it is the quotation, "2c

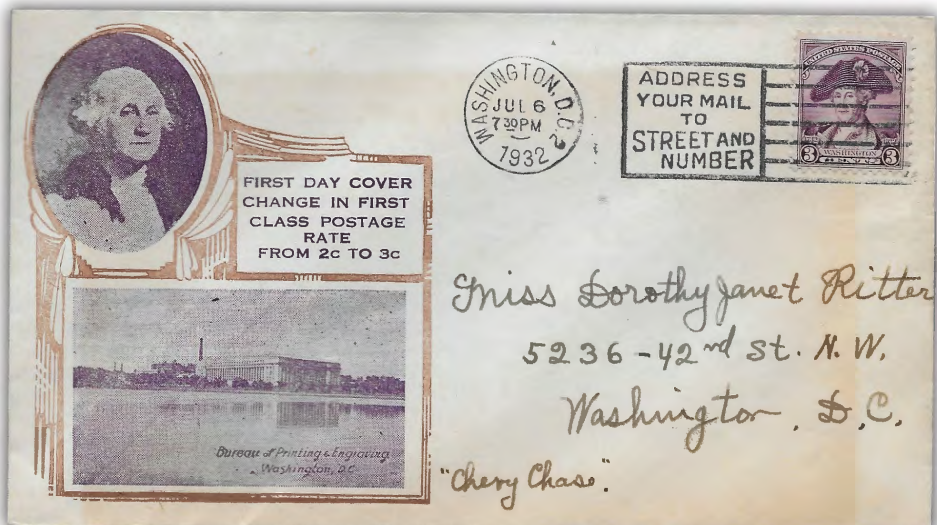


Figure 2. Ioor First Day of Rate cover franked with 3-cent Washington Bicentennial. The cachet is printed in purple and brown.

LETTER RATE/DIED JULY 5, 1932/GONE BUT NOT FORGOTTEN." On the right-hand side of the cover, he added the 3-cent Stuart adhesive released in June to accommodate the need for additional three-cent stamps. Under it is "3c RATE/BORN JULY 6, 1932/" "O TEMPORA! O MORES!" A literal translation is, "Oh what times! Oh what customs!" On Rice's cover, both stamps are set in black borders (Figure 3).

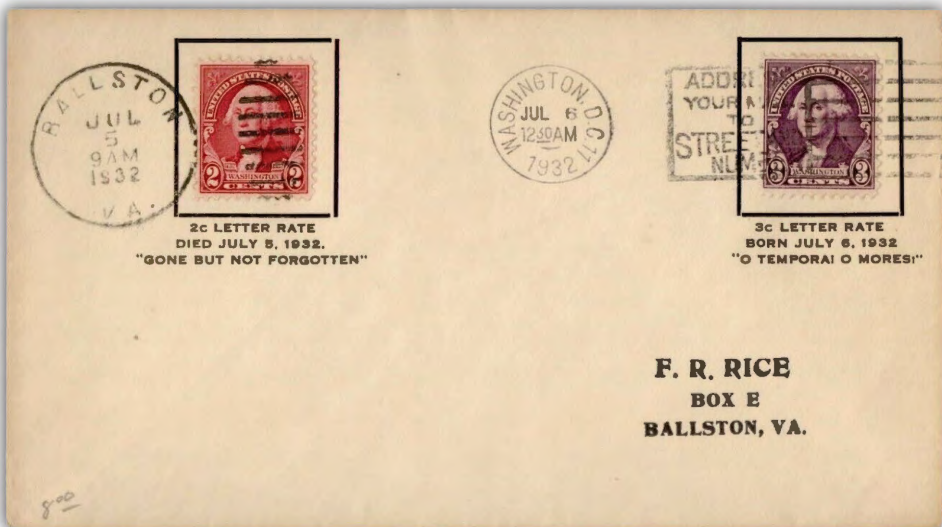


Figure 3. F. R. Rice used one cover with two cachets to document the 1932 rate change.

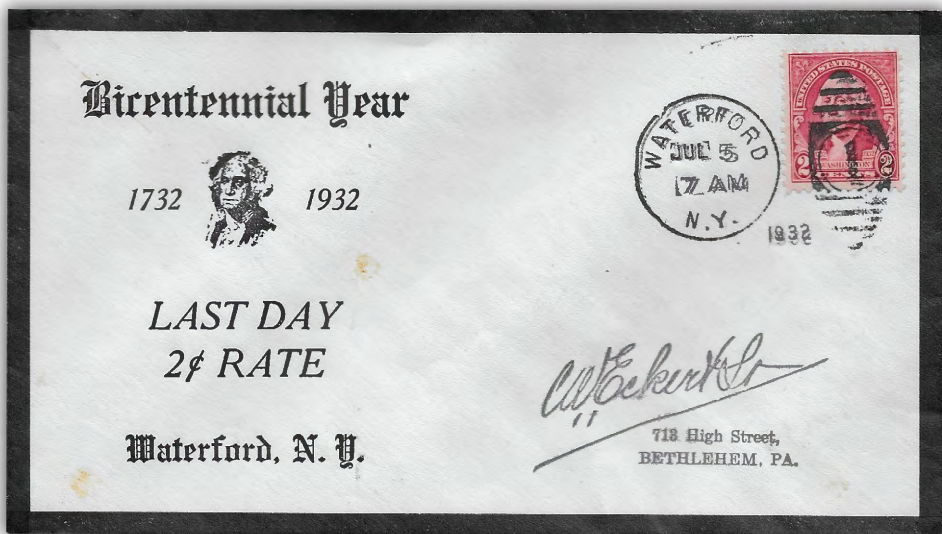


Figure 4. William Crandall prepared only 28 Last Day of Rate covers with this design.

Black borders on the last day of rate covers were a common theme. William G. Crandall prepared a set of printed covers for the last and first days of rate. The July 5 cover has a black border reminiscent of a mourning cover. The cachet is printed in black, too (Figure 4). His first day of rate cover was printed in purple, ushering in the three-cent purple era. These covers have Waterford, N.Y. postmarks (Figure 5).

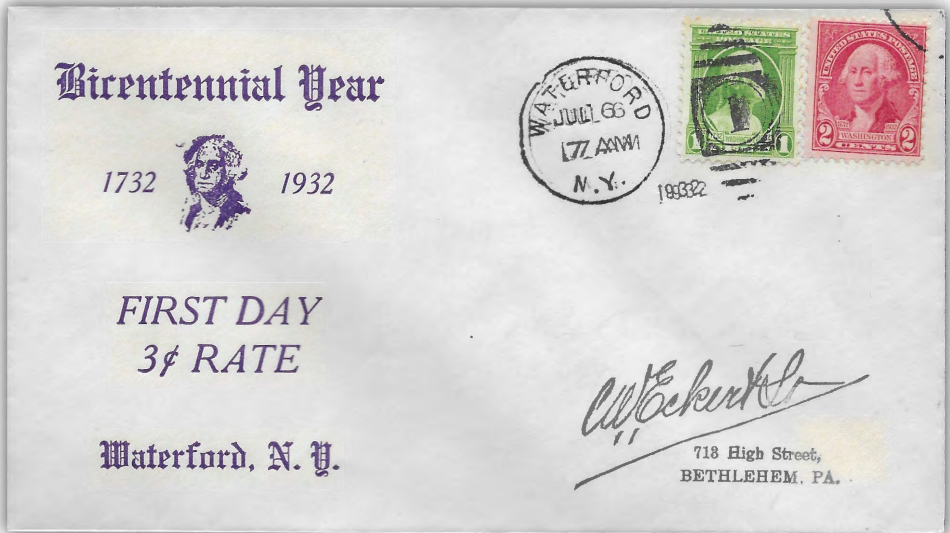


Figure 5. William Crandall prepared only 29 First Day of Rate covers with this design.

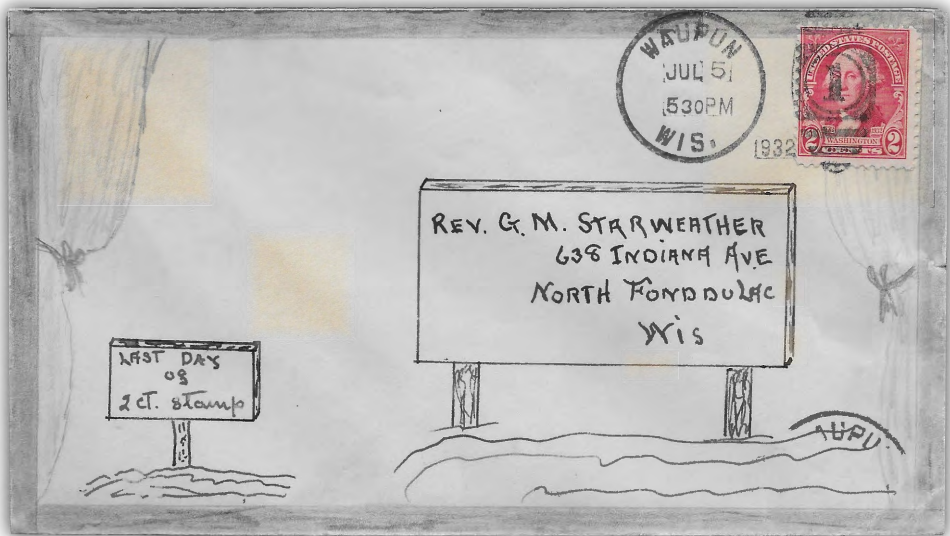


Figure 6. The artist who drew this Last Day of Rate Cover is unknown.

A hand-drawn last-day cover includes a black border with curtains drawn at each side of the envelope, indicating the curtain was coming down of the two-cent stamp. It was posted at Waupun, Wisconsin (Figure 6).

Postmarked at Lansing, Michigan, a pair of rate covers (Figures 7 and 8) picture President Herbert Hoover. Both have a black border around the president with appropriate wording for the last and the first day cover, respectively. Was the black border about Hoover or the change of rates?

Sometimes fancy cancels were used to mark the change of rates—the Washington, California Post Office had special cancels prepared for both dates. Here is a last-day cover with a 2-cent Washington Bicentennial commemorative. The magenta cancel

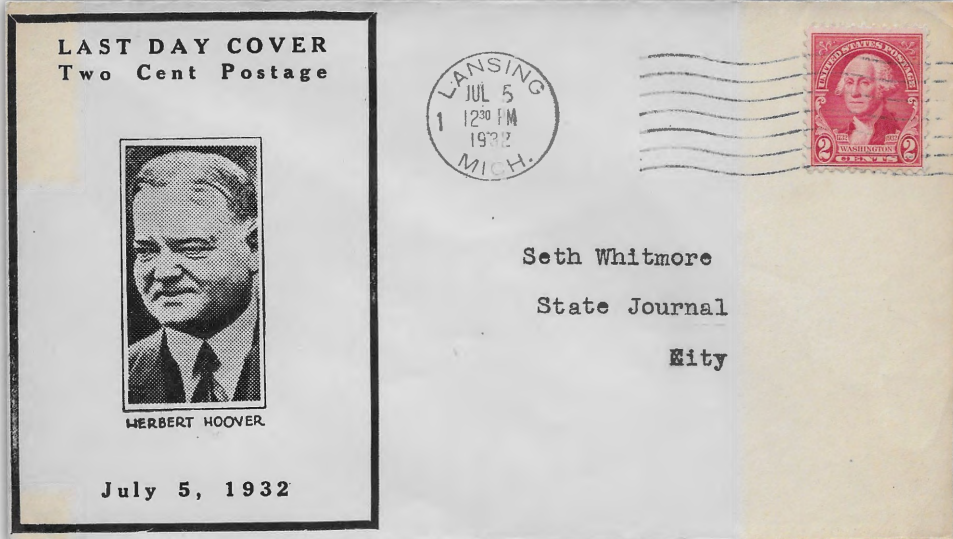


Figure 7. Last day of Rate cover featuring President Hoover.

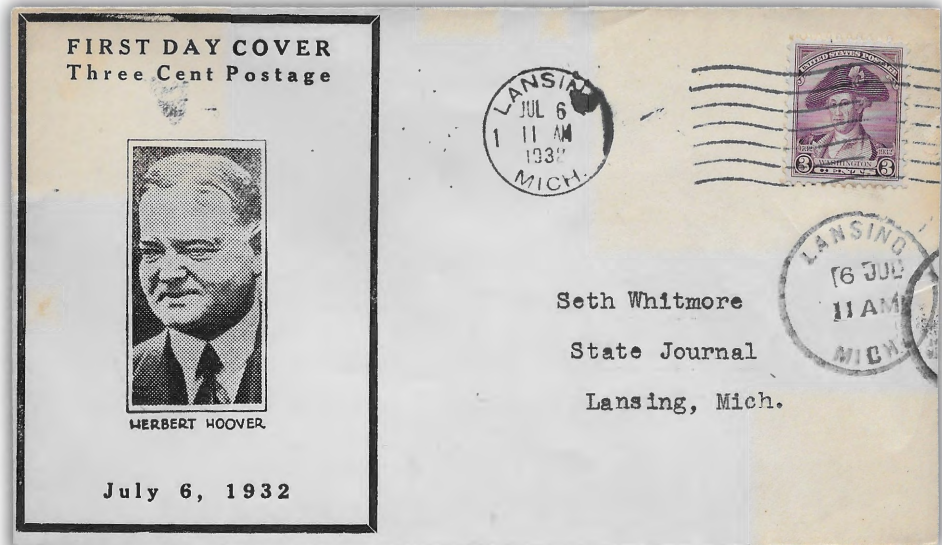


Figure 8. First Day of Rate cover featuring President Hoover.

reads "LAST DAY RATE 2¢" (Figure 9). Likely the Forestville, California post office had a cancel for each day, too. Here is a July 6 cover franked with a 3-cent Washington Bicentennial commemorative. The purple cancel reads "FIRST DAY RATE 3¢" (Figure 10). William H. Gilley and Thomas F. Cornish, along with other collectors, encouraged the collecting of these and other Twentieth Century Fancy Cancels.

The Monroe Stamp Collectors Club in Louisiana produced two cachets for the first-class and airmail rate changes. Both featured a profile of George Washington. The July 5, appearing as a turquoise cachet, states, "LAST DAY 2&5 CENT U.S. POSTAGE JUL 5, 1932." While the purple July 6 cachet says, "FIRST DAY 3&8 CENT U.S. POSTAGE

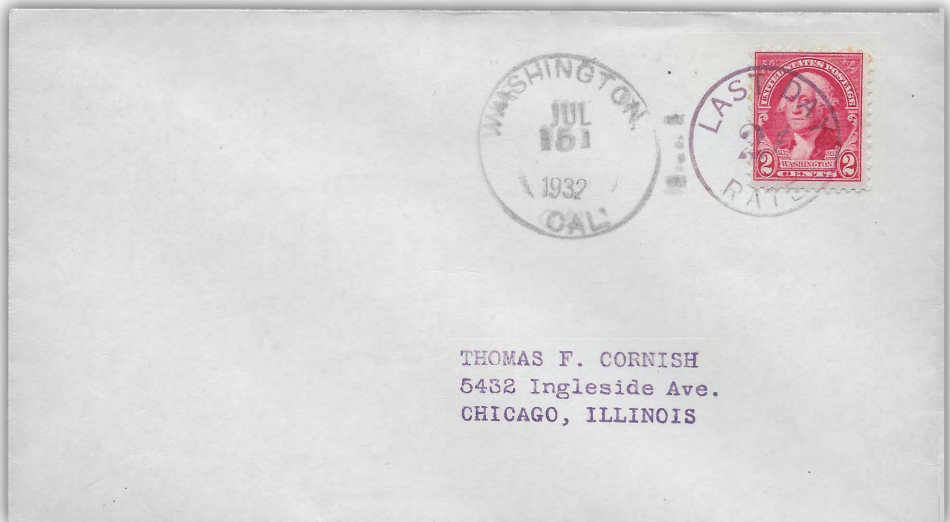


Figure 9. Fancy cancel dated July 5, 1932 for the Last Day of Rate.

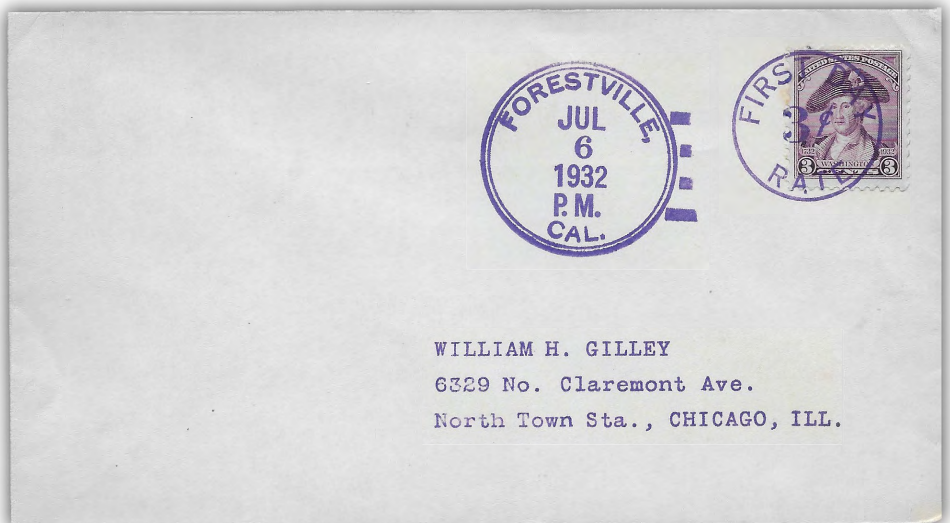


Figure 10. Fancy cancel dated July 6, 1932 for the First Day of Rate.

JUL 6, 1932.” These covers come with or without airmail borders. Here is a cover with an airmail border, and it is correctly franked five cents for the last day of the airmail rate (Figure 11).

At least two cachets were made specifically for the last day of the airmail rates. The West Coast Airmail Society printed its bicolor cachet on 5-cent Washington Bicentennial post stationery and mailed the covers from San Francisco. The “5¢ Old Rates 10¢” were noted on the cachet. United Air Lines at the Cleveland airport prepared a rubber stamp cachet for the last day of the five-cent rate (Figure 12). Addressed to England, this cover bears 10 cents postage which correctly paid for airmail service to New York (5¢) and the surface letter rate to England (5¢). However, the double magenta bars indicate it did not receive airmail service (Figure 13).



Figure 11. Monroe Stamp Collectors Club produced Last Day of Rate covers both with and without airmail borders.



Figure 12. Last Day of Rate cacheted cover for the 5-cent airmail rate sponsored by the West Coast Airmail Society.



Figure 13. United Airlines prepared rubber stamp cachet to mark the last day of the 5-cent airmail rate.

Last & First Day of Rate Covers Found in the Mail

Besides the special cachets and fancy cancels for the last and first days of the 1932 rate charges, covers mailed on these dates by the general population help tell the change of rate story. A 2-cent paid the last day of rate on the Canal Zone packet boat cover. The United Fruit Company's SS *Saramacca* posted the letter on June 30; it was not canceled in Cristobal until July 5 (Figure 14). This drop cover was mailed on July 5 in Pittsburgh, a carrier city; on the last day, the drop rate was two cents. For a year, the carrier city drop letter rate was three cents. The two-cent local or drop rate went back into effect on July 1, 1933 (Figure 15).



Figure 14. July 5, 1932 packet boat cancel from the Canal Zone franked with the 2-cent Washington Bicentennial commemorative.

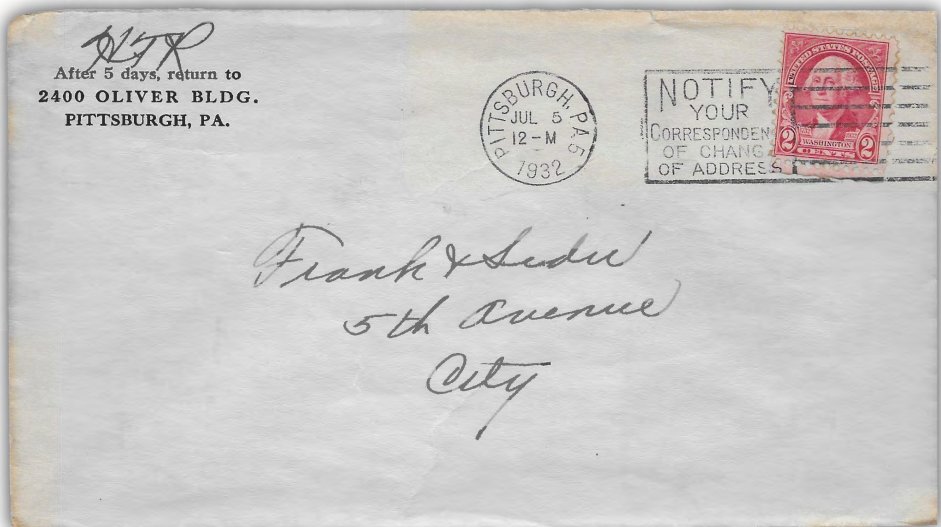


Figure 15. Last day local or drop rate cover mailed and delivered within Pittsburgh.

Franked with a 2-cent Washington Bicentennial commemorative and mailed from Wingate, Pennsylvania, on July 6, this cover was assessed 1-cent postage due. The Department of Forests and Waters paid the penny, and a postage due stamp precanceled Harrisburg, Pennsylvania, was affixed to the cover (Figure 16).

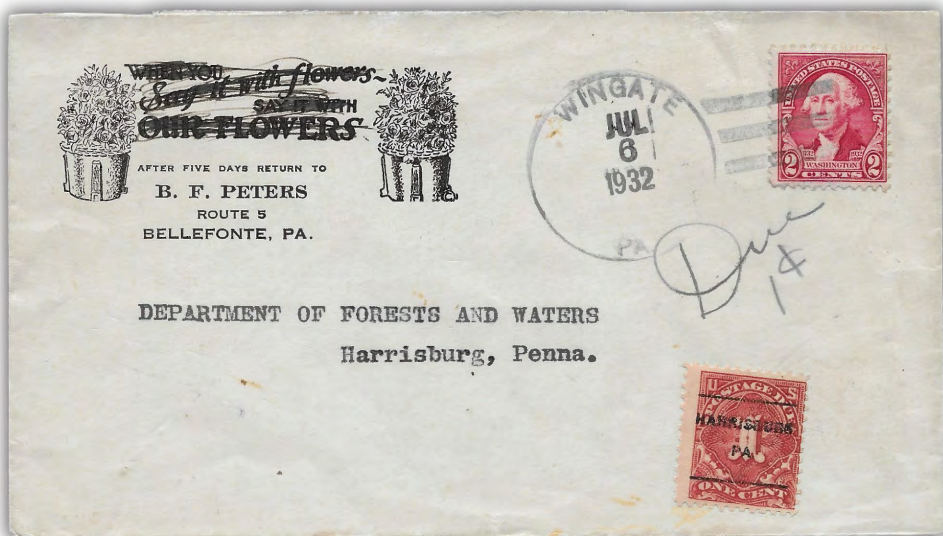


Figure 16. Underpaid First Day of Rate cover with a postage due stamp paying to complete the new three-cent rate.

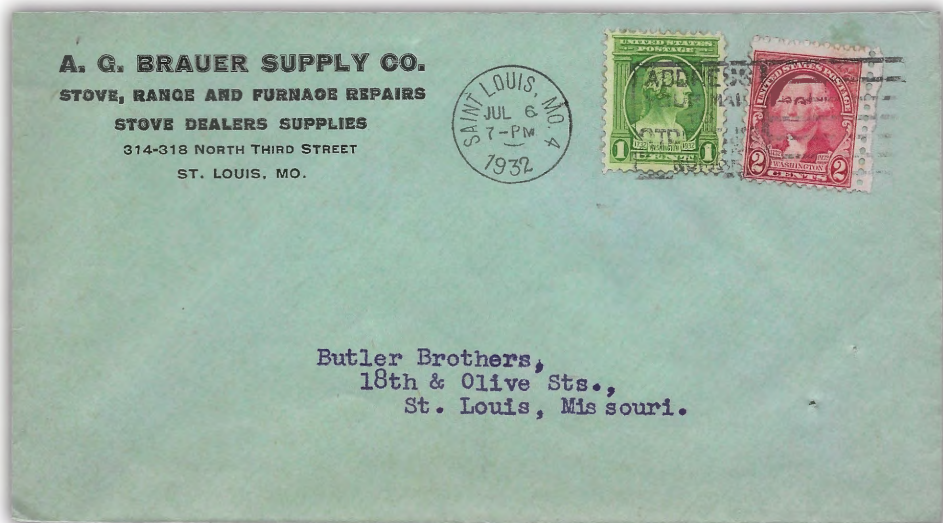


Figure 17. A First Day of Rate local or drop cover correctly paying the new three-cent rate.

Most people got the three-cent rate correct. A cover correctly franked with a 1- and 2-cent Washington Bicentennial stamp was mailed within St. Louis at the correct local rate (Figure 17). Franked with a 3-cent Washington Bicentennial stamp which paid the new rate, this cover was mailed from New York City to Baltimore on July 6 (Figure 18). An airmail cover franked with the 8-cent Washington Bicentennial correctly paid the new airmail rate on July 6. It was posted in Fresno, bound for San Jose (Figure 19).



Figure 18. A 3-cent Washington Bicentennial commemorative was used on a cover mailed from New York City on July 6, 1932.



Figure 19. An airmail cover franked with an 8-cent Washington Bicentennial commemorative and mailed on July 6, 1932.

Some post offices were specific about how mail would be handled on July 5, the last day of the two-cent rate. The July 1, 1932, *Chapel Hill Weekly* instructed customers to place their letters franked with two cents in the Chapel Hill post office box prior to 9:00 p.m. on July 5 to ensure they would be canceled with a July 5 cancel. Letters placed in the box after 9:00 p.m. needed 3 cents postage because they would be collected on the 6th and receive a July 6, 1932 date stamp.

Resistance to the Increased Rates

The new postage rates were met with resistance. Instead of sending letters, people turned to using post/postal cards to communicate with one another, saving two cents on each piece mailed. Only if they had to send a letter due to the nature of the message would they spend the extra two cents.

Some local utility companies turned to delivering their own bills. The POD quickly reminded them that this was legal, but a company could only deliver its own bills. Companies could not go together and hire a single delivery person to do the job for them.

Along with the postage increases, from June 21, 1932, through December 31, 1934, Congress assessed a nasty 2-cent tax on every check that was written. Some utility companies went so far as to set up special accounts at local banks, so customers could go to the bank with cash or withdraw cash from a bank account, pay their bill, and avoid paying three cents in postage to mail a check, as well as avoid the 2-cent check tax. Congress expected that during the first year, the check tax would add \$95 million to its coffers; only \$29 million was realized. Instead of gaining additional dollars, the federal government was taking in less money than before the postal rate increases and the new tax on checks.

Impact of the Increased Rates

Post offices quickly reported that the volume of mail was down year over year. During the first month of the postage increase, the volume of mail in New York City was down nearly 30 percent. The anticipated decrease was 8 percent. The actual number of letters mailed per day dropped from 6 million to 4.5 million, as reported by the August 4, 1932, *Waterbury Democrat*.

The anticipated revenues were down. The December 6, 1932, *Waterbury Democrat* reported, "The increased postage not only failed to produce the \$150,000,000 estimated



Figure 20. Handmade first day of rate cover for the July 1, 1932 prepared for the reduction of the local first class letter rate at a carrier post office.

by the Treasury and Post Office Departments, but resulted in an actual decrease.” According to the Post Office Department, since July 6, 1932, some fifty selected cities had seen a decrease in revenue of 1.2 percent.

The December 29, 1932, *Sauk Centre Herald* stated that the local Sauk Centre Postmaster Parker was relieved the Christmas mailing season produced enough volume in his post office that he dodged a \$100 decrease in his annual salary. Prior to the holidays, the volume of mail presented to the post office was down, but the increase in the letter rate just raised the revenues above those of 1931.

Some postal employees were not so lucky. The November 19, 1932, *Waterbury Democrat* reported that Postmaster General Brown stated the rate increase was a disappointment, noting that the POD’s economies would mean laying off hundreds of men.

Pressure mounted to pare the rates back to their original levels. However, Congress and the POD only conceded to rolling back the local letter rate to two cents. “It costs less to handle local letter, and such a concession would bring back a lot of business to the post office,” per the December 6, 1932, *Waterbury Democrat*. On July 1, 1933, the 3-cent rate for mailing a local letter at a carrier post office was rescinded, with the original 2-cent rate staying in effect through June 24, 1944. This first day of the reduced local rate was franked with a 2-cent Washington Bicentennial commemorative and canceled in Los Angeles (Figure 20).

On July 1, 1934, the 6-cent per ounce airmail letter rate went into effect. The 3-cent rate per ounce or fraction of an ounce for a first class letter remained in place until August 1, 1958, when it increased to four cents.

Cachet makers continue to make change of rate covers when new first class rates go into effect, but not with the exuberance that was showered on the 1932 changes.

Change is constant. Sometimes it is just easier to accept than other times.

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- 17476 Mark Albright, St. George, UT
- 17477 Michael Eckert, Altoona, PA
- 17478 Douglas H. Henkle, Ripon, WI
- 17479 Robert Thompson, Greenville, NC
- 17480 Scott Payton, Tokyo, Japan
- 17481 Steve Brandt, Portland, OR

APPLICATIONS PENDING

- 17468-17471, 17473

NEW MEMBERS

- 17459-17467

REINSTATED

- 10302 Steven Rod
- 16488 Edwin L. Marsalis, Jr.

DECEASED

- 10327 Peter Mosiondz, Jr.

TOTAL MEMBERSHIP

May 31, 2023 1400

ADDITIONS:

- New members 9
- Reinstatements 2
- Total 11

SUBTRACTIONS:

- Deceased 1
- Total 1

NET CHANGE 10

TOTAL MEMBERSHIP

June 30, 2023 1410

DONATIONS

(received outside of annual dues cycle)

- George Rohrs
- Scott Payton

A Message from the Executive Secretary

Effective August 1, the new Executive Secretary of the United States Stamp Society will be Bob Rufe of Hockessin, Delaware. Effective on that date the official address of our Society is P.O. Box 1602, Hockessin DE 19707-5602.

I have enjoyed the work of Executive Secretary for the past several years, however the new parish responsibilities I have undertaken make it necessary to turn over my administrative work in the Society to Bob. I remain committed to the USSS as an active member. In fact, I hope to see some of my fellow members during the two days I plan to attend the Great American Stamp Show.

In closing, please allow me to emphasize the importance of sending all correspondence (including dues) only to the address given above.

Classified Advertising

ABOUT CLASSIFIED ADVERTISING

USSS MEMBERS are entitled to two free ads of up to 40 words each year. Other ads are 10 cents a word, payable in advance. For six insertions, take a 5 percent discount; for 12 insertions, take a 10 percent discount. Ads with [1121] at the end expire with this issue. Make checks payable to USSS. Send copy and check to The United States Specialist, 1361 W. Wade Hampton Blvd., Suite F - #102, Greer, SC 29650. **Free member ads can be emailed to: editor@usstamps.org.**

WANTED

WANTED – PAYING TOP DOLLAR FOR C-13, C-14 and C-15 singles, both mint/used. Also interested in multiples, flight covers, Zeppelin-related posters, advertisements, etc. Graf Zeppelin specialist. Rob Lehmann email: diecasttoys@yahoo.com or call: 240-422-0118. [1150]

WANTED: REASONABLY PRICED US#85C and/or US#459. 85c must have horizontal grill "points." \$400 maximum for #85c. Email Mark at m.flynn@mchsi.com [1122]

WANTED: UNITED STATES PLATE NUMBER Block Collectors to trade duplicates with. If interested, contact Roger McDonald, 4210 Bratton

Road, Corpus Christi, TX 78413. APS #138630, USSS #17360. Can send a list of plate #s and positions available for trading. [1122]

WANTED- USED 766, 767, 769 - ALL PANES with large selvage or 2 panes. 606a used pair. 752 PB(22). Panes - 832 (not 832c), 1049b, 1397a, 1869f. 5036c in any format. Contact Tom Murray at drtom68@gmail.com with price and contact information. [1123]

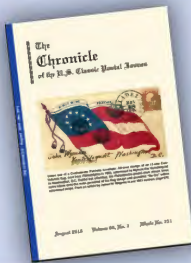
FOR SALE

SELLING MY COLLECTION OF HIGHER quality MNH USA stamps at fair prices. For a list and prices, send request to Reed Roholt, P.O. Box 1006, Beaver Utah 84713. [1126]

Overrun Countries Series Book 1 – The Poland Stamp and Its Varieties. 54 color pages. New soft cover edition, 8 1/2 x 11. Scott's 909, \$38.00 ppd. Keith Lichtman, 5363 Wycombe Ave, Boynton Beach, FL 33437. Now available from Amazon. [1122]

EVENTS

GREAT AMERICAN STAMP SHOW BOOTH #613 One Stop Shopping: US, CSA, Possessions, Specialized Collections. Singles Rare Plate Nos., Coils, Booklets, Proofs, Specimens and Postal History. Huntington Convention Center - Hall C, Cleveland, Ohio - August 10-13. Roy DeLafosse & Lewis Kaufman, email: kerik1@aol.com. [1122]



The U.S. Philatelic Classics Society is a not-for-profit collector organization exclusively devoted to 19th century United States stamps and postal history. Our quarterly Chronicle is widely recognized for presenting new scholarship and discoveries. For membership information and much more, find us at:

www.uspcs.org.

Index of Advertisers

American Plate Number Single Society

(www.apnss.org) 385

Barney's Stamps

(www.barneystamps.com) 346

Mountainside Stamps, Coins and Currency

(www.mountainsidestampsandcoins.com) 345

Precancel Stamp Society

(www.precancels.com) 385

Robert A. Siegel Auction Galleries

(www.siegelauctions.com) 339

Scott A. Shaulis

(www.shaulisstamps.com) 347

U.S. Philatelic Classics Society

(www.uspcs.org) back inside cover

United States Stamp Society

(www.usstamps.org) 371, covers

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United States Stamp Society
**The United States
Fourth Bureau Issue**

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United States
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1922-1938**



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