

**FOREIGN ENTRIES, CONCLUSION
THE 1¢ EXPRESS REVENUE OF 1862:
A TALE OF TRIAL AND ERROR**

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The first two installments of this article explored the mechanisms responsible for foreign entries in United States stamps, from regular issues to Officials, Revenues and Private Die Medicine stamps.¹ This final section completes the goal of documenting each known U.S. foreign entry by closely examining a single remarkable stamp—the 1862 1¢ Express stamp (Scott R1)—which displays both foreign entry types discussed. These types are: (1) fresh entry of a position to correct an impression made in error or remaining from a poorly reconditioned plate; and (2) rollover of the transfer roll, whereby the siderographer’s over-advancement created an impression above or below the intended entry. This stamp also illustrates a new kind of plate error, a rollover that, by virtue of the direction of its entry, creates a double transfer rather than a foreign entry. In addition, it features a dramatic rollover into the bottom sheet margin. The 1¢ Express stamp thus presents a sampler of mishaps encountered in the early engraving and plate production process and leads to new opportunities to study and collect these errors.

To students of regular issues, particularly the 1851 stamps, plate production mechanics of this kind will seem familiar because they mirror processes employed by Toppan, Carpenter, Casilear & Co. Some of these techniques, notably the guide relieving method of laying in multiple reliefs of a stamp at the same time, were advances adopted by Butler & Carpenter in producing the first Revenues in the 1860s. This makes them a fitting topic for analysis in the *Chronicle*.

The 1¢ Express

The Revenue stamp of greatest complexity is the 1¢ Express, denoted R1 by Scott not because it was the first Revenue stamp printed but because, of the initial five Revenue stamp types produced, “Express” comes first alphabetically. Of the two plates created, foreign entries appear only on the second one, marked Plate 1-E. Butler & Carpenter assigned Plate 1 to the first 1¢ Express plate but then decided to apply identifying letters to each type of Revenue stamp, in this case “E” for Express. The plate number referred to the denomination of the stamp, not its production sequence.

These two plates differ in one significant respect: Plate 1 contains guide dots at the upper right corner of each stamp while Plate 1-E displays guide dots only in certain rows, indicating that Butler & Carpenter adopted the guide relieving method to lay in this plate.

Scott lists two foreign entry varieties of the 1¢ Express—R1c (Position 66, perforated) and R1f (Position 210)—but as long ago as 1932 C.W. Bedford recorded these plus eight others for a total of ten foreign entry positions.² Table 1 details the 11 foreign entries that occur on the plate (two occur in one position) and their causes.

Bedford explains: “For some unknown reason, a plate entirely entered by use of the

**TABLE 1:
FOREIGN ENTRIES IN THE 1¢ EXPRESS STAMP BY POSITION**

Position	Foreign Entry Type	Comments	Illustration
23	Fresh Entry	Illustrated by Bedford—Type “C”—fresh entry over a previous entry	Figure 3
64	Rollover	Marks in top banner only—rollover	Figure 5
66	Rollover	Marks in ONE and CENT	Figs. 1 & 2
100	Rollover	Mentioned but not illustrated by Bedford	Unknown
108	Rollover	Illustrated by Bedford	Figure 4
141	Rollover	Mentioned but not illustrated by Bedford	Figure 4
150	Rollover	Mentioned but not illustrated by Bedford	Figure 4
210	Fresh Entry	Illustrated by Bedford	Figure 8
“224”	Rollover in lower selvage	Illustrated by Bedford	Figure 8
unknown	Fresh entry	Illustrated by Bedford—Type “A”	Figure 3
unknown	Fresh entry	Illustrated by Bedford—Type “B”	Figure 3

Foreign entries in the 1¢ Express stamp, listed by plate position and keyed to illustrations in this article. The foreign entry type is designated, including two additional fresh-entry foreign entries illustrated by Bedford. Two foreign entry categories apply to Position 210, one a fresh entry in the position itself and the other a phantom rollover entry in the margin below, designated “Position 224.”

2¢ Express relief was resurfaced or otherwise reconditioned and then entirely re-entered by use of the 1¢ Express relief. Remnants of the original 2¢ Express entries appear scattered, here and there, over one of the 1¢ Express plates.”³

Bedford’s “unknown reason” may well have been the large quantity of stamps produced. It is important to recognize that the same First Issue Revenue stamps were in continuous use throughout the Civil War and for years afterwards. Multiple plates of the lower denominations were the rule, not the exception.

Fresh entry over previous impression

The first foreign entries we can trace constitute a group of fresh entries over a position containing remnants of a previous impression. The image on the left in Figure 1 shows the 1¢ Express stamp (Position 66) with numerous extraneous marks consistent with the six 2¢ Revenue denominations (Bank Check, Certificate, Express, Playing Cards, Proprietary, and U.S. Internal Revenue), all identical except for the label at the bottom. A representative 2¢ image (here a proof) is shown at the right in Figure 1.

Bedford was able to identify the 2¢ Express as the source of the Position 66 foreign entry (and by extension the source of many other foreign entries on the 1¢ plate) because he alertly spied traces of the “SS” of “EXPRESS” displaced into the margin between Positions 66 and 80. In Figure 2, the left image shows a used 1¢ stamp from Position 66 with a portion of the stamp from Position 80 below. Bedford’s annotated illustration of this same array is shown at right in Figure 2.⁴ The telltale “SS” is outlined in red in both images.

The markings on this 1¢ Express stamp identify it as a fresh entry over a previous



Figure 1. At left, a proof copy of the 1¢ Express (R1P4), Position 66 (courtesy of Karl Lackemacher), showing clear traces of a 2¢ Revenue—in this case, a 2¢ Express, an example of which is shown at right (R9P4). Ovals outline the markings and their source. The markings appear downwardly displaced on the 1¢ stamp because the 2¢ source image sat lower on the plate before being incompletely removed.



Figure 2. At left, digitally cropped from a larger multiple, a 1¢ Express stamp from Position 66 plus a portion of Position 80 below it. At right, C.W. Bedford’s delineation of extraneous markings on this position. Portions of the “SS” of “EXPRESS” (outlined with red ellipses) enabled the sharp-eyed Bedford, working in the 1920s and early 1930s, to identify the 2¢ Express as the foreign entry source. Other markings from the 2¢ design are evident in the CENT tablet and elsewhere.

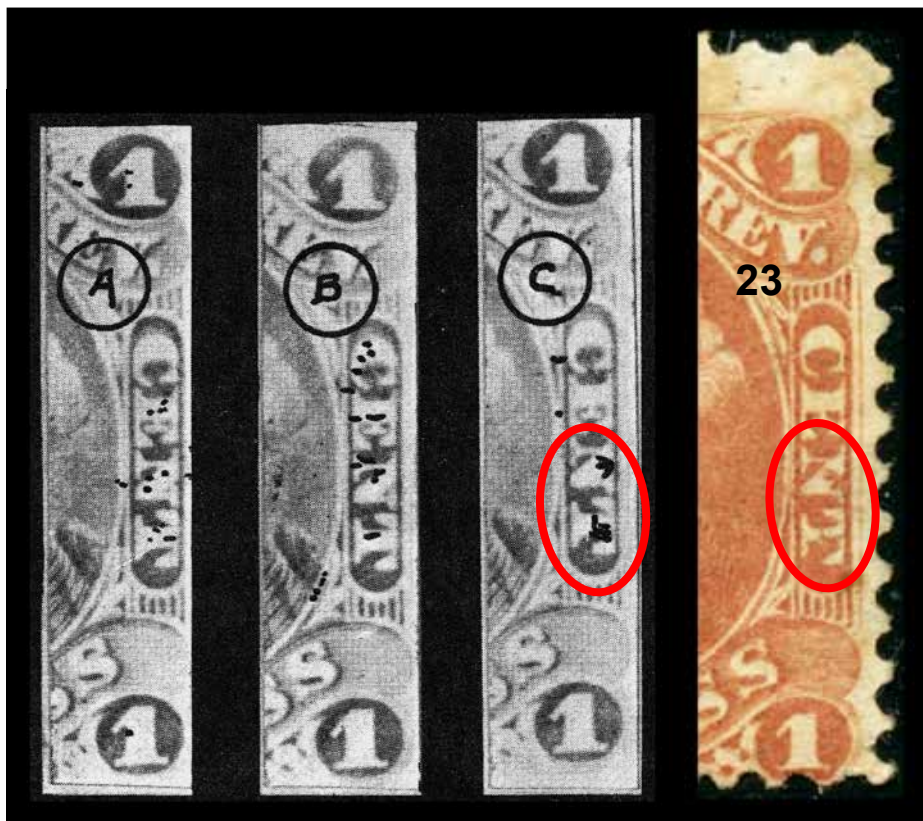


Figure 3. Three foreign entries of the fresh entry type on the 1¢ Express (R1) illustrated but not plated by Bedford, plus a scanned portion of Position 23, now identified as the source of Type C. Ovals outline major related markings.

entry on a reconditioned plate that was poorly erased. Unlike rollovers that reflect the relief of a second stamp variety adjacent on the transfer roll, foreign entries that result from a fresh entry occur at random positions on the plate. Their markings also appear at random locations on an individual stamp. Five of the ten positions described by Bedford are of the fresh-entry type: Position 66 (shown in Figures 1 and 2), Position 210 (discussed at Figure 8 below), and three unplated stamps Bedford designated A, B, and C. Bedford’s sketches of the salient portions of these stamps are shown in Figure 3.⁵ With the help of a large multiple, Type C has now been identified as Position 23. An enlarged scan of a portion of a stamp from that position, showing the identifying marks, is shown at right in Figure 3.

Bedford was able to designate actual plate positions for only seven of the ten foreign entries he identified (Positions 64, 66, 100, 108, 141, 150, and 210) and he provided illustrations for only six (Positions 66, 108, 210, and the three others given the A, B, and C identifiers).⁶

Rollover foreign entries

The second kind of foreign entry found on this plate features similar small markings confined primarily to the “S” of “U.S.” and the “E” of “REV” in the top label. Repeated markings of this sort immediately raise the suspicion that their source is not a prior plate but the over-advance of the transfer roll itself—in other words, a rollover. Position 108, illustrated in Bedford’s article, is a good example. Figure 4 shows (at top left) Bedford’s sketch of the extraneous markings in Position 108 and (at top right) the markings as they appear on a stamp from that position. The lower images in Figure 4 show similar rollovers

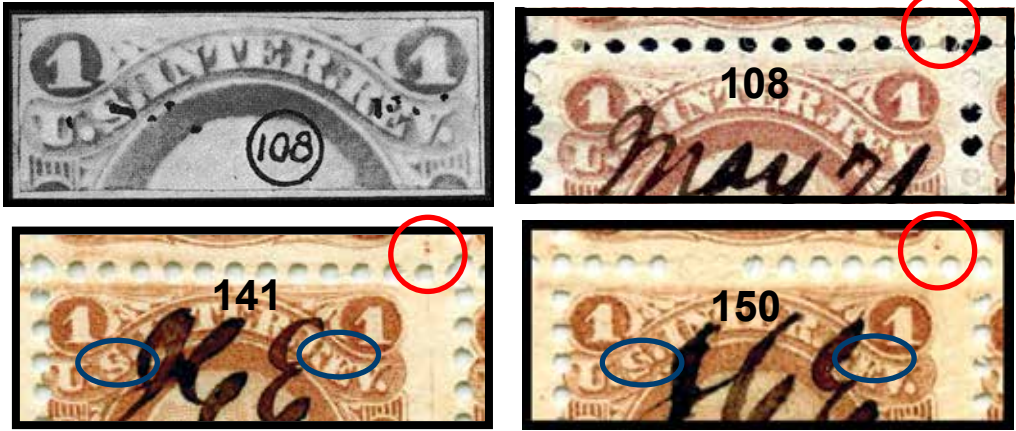


Figure 4. (Top left) 1¢ Express (R1) Position 108 as illustrated by Bedford and (top right) in a scan of a plated stamp showing the same marks. At bottom: Positions 141 and 150 (not illustrated by Bedford), showing rollover marks most prominently in the “S” of “U.S.” and “E” of “REV” (blue ovals). Guide dots in the lower right corner of the stamps directly above each rollover are encircled in red. Scans from Richard Celler.

at Positions 141 and 150, with the salient features outlined by blue ovals. The guide dots in the lower right corner of the stamps directly above each rollover are encircled in red.

Figure 5, from a plate proof, shows Position 64, a known rollover not previously illustrated, located by its proximity to Position 66 on a large multiple. Traces of a rollover from the 2¢ Express stamp are shown in the areas designated by the black ovals.



Figure 5. Plate proof of 1¢ Express (R1), Position 64, the first illustration of a rollover foreign entry identified by Bedford by position only, showing traces of the 2¢ Express in the areas outlined with ovals (image courtesy Karl Lackemacher).

Figure 6 shows the layout of the 210-subject plate, color coded to indicate both fresh entry and rollover types of foreign entry—plus errors historically identified as double transfers, discussed below. The presence of guide dots is indicated in the individual cells of the plate.

Comparing the plate layout chart to stamps whose positions are known reveals that the five

Col Row	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	1	2	3	4	5	6	7	8	9	10	11	12	13	14
2	15	16	17	18	19	20	21	22	23	24	25	26	27	28
3	29	30	31	32	33	34	35	36	37	38	39	40	41	42
4	43	44	45	46	47	48	49	50	51	52	53	54	55	56
5	57	58	59	60	61	62	63	64	65	66	67	68	69	70
6	71	72	73	74	75	76	77	78	79	80	81	82	83	84
7	85	86	87	88	89	90	91	92	93	94	95	96	97	98
8	99	100	101	102	103	104	105	106	107	108	109	110	111	112
9	113	114	115	116	117	118	119	120	121	122	123	124	125	126
10	127	128	129	130	131	132	133	134	135	136	137	138	139	140
11	141	142	143	144	145	146	147	148	149	150	151	152	153	154
12	155	156	157	158	159	160	161	162	163	164	165	166	167	168
13	169	170	171	172	173	174	175	176	177	178	179	180	181	182
14	183	184	185	186	187	188	189	190	191	192	193	194	195	196
15	197	198	199	200	201	202	203	204	205	206	207	208	209	210

Foreign Entry: Fresh entry over an incompletely erased entry (does not include two unprinted foreign entries of this type, Bedford's "A" and "B").

Rollover Foreign Entry: Downward over-advance of the transfer roll.

Rollover Double Transfer: Upward overadvance of the transfer roll producing an overlap at the left of the numeral "1".

Rollover Double Transfer: Upward overadvance of the transfer roll producing an overlap at the right of the numeral "1" (see Figure 7).

Figure 6. Layout of Plate 1E of the 1¢ Express (R1), showing the locations of fresh entry foreign entries (where previous 2¢ Express entries have been incompletely removed), as well as rollover foreign entries (lying in rows below those containing guide dots and showing extraneous marks in the top portion of the stamp). Also shown are double transfers in the lower numeral "1," left and right, identified by Bedford and further discussed by Richard Celler. These rollover double transfers lie only in the rows with guide dots. (Note: the double transfer in Position 54 is incorrectly identified by Bedford as Position 56.)

rollover foreign entries lie directly below rows with guide dots used to position the multiple-relief transfer roll (see the discussion of guide relieving in Part 2 of this article).⁷ This is the expected pattern, similar to the 2¢ Certificate (R7/R8) rollovers described in Part 2.

Rollover double transfers

Bedford mentions double transfers as well as foreign entries when analyzing the 1¢ Express stamp. In fact, he could hardly contain his enthusiasm for explaining this plate's numerous curious features, commenting: "Any Revenue collector will find plenty of thrills to be had in studying this exceptional stamp."⁸

By now, we have become accustomed to seeing rollover foreign entries in Revenues and to finding them in the plate position below the lowest relief imprinted by the transfer roll in its pass. Once the first set of multiple-relief images has been entered—four images of the same stamp on the transfer roll in the case of the 1¢ Express—the next set to be entered uses the guide relieving method, first described by Elliott Perry⁹ and further explained by Richard Celler and Elliot Omiya,¹⁰ to allow the top relief of the four on the transfer roll to be superimposed on the bottom entry from the previously rocked-in group. However, if the siderographer, rather than rocking the transfer roll too far down, instead rocked it upward and engaged the bottom image already entered, two slightly different images would occupy the same space. This happens because these reliefs were not identical—one came from the top of the multiple-relief transfer roll and the other from the bottom.

This explains the double transfers. They are rollovers, but not foreign entries—just re-impressions caused by a slight upward over-advancement of the transfer roll. In the same way that rollover foreign entries occur in the row below the guide dot, every one of the 17 identified double transfers occurs in a row with a guide dot, where the overlap of reliefs occurred from the opposite direction. Bedford illustrates this occurrence in Position 108, reproduced in Figure 7, which also shows scans of a left-handed and a right-handed rollover double transfer, greatly enlarged. The significance of these double transfers is not their size, but their evidence of the method of plate production used by Butler & Carpenter and the challenge faced by the firm in its early days in creating a clean plate. The enlargements in the bottom images in Figure 7 show examples of similar rollover double transfers in Positions 138 and 43.

The unique case of Position 210

The images assembled in Figure 8 present a puzzling error: the remarkable appearance of the top portion of the 2¢ Express stamp, the stamp responsible for so many foreign entries on this plate, in the bottom right margin of the 1¢ Express plate. The upper left image in Figure 8 shows a stunning corner margin example of Position 210 (itself a fresh entry type of foreign entry showing remnants of an earlier impression of the 2¢ Express stamp). At upper right in Figure 8 is Bedford's illustration of this position, in which he points out the marks that form a *pentimento* from an incompletely erased 2¢ Express stamp.

To understand the relative position of the 1¢ Express image and the underlying 2¢ Express relief requires a brief explanation. First, the two images do not lie directly above each other—the 2¢ image is displaced several millimeters below the 1¢ image over the entire plate. Further, the design of the 2¢ Express places the numeral somewhat above the bottom margin of the stamp, unlike the 1¢ numeral, which lies squarely on the bottom margin. The result is that the displacement causes the 1¢ numeral to lie almost exactly over the 2¢ numeral.

The bottom images in Figure 8 show more clearly the incompletely erased 2¢ markings, particularly visible in the "ENT" of "CENT" at the right. At lower left in Figure 8 is a different example of Position 210 minus the extra image below but without perforations obscuring the extraneous 2¢ Express markings at the bottom of Position 210. This is useful to show where the top of the 2¢ "EXPRESS" label at the bottom of the stamp design

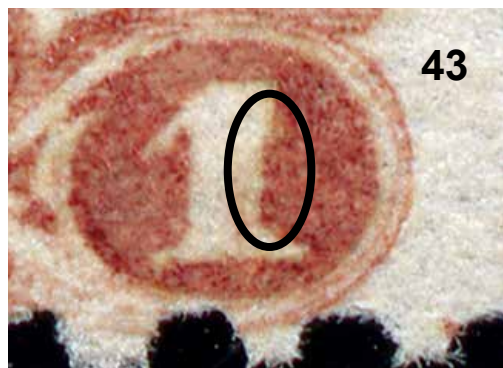
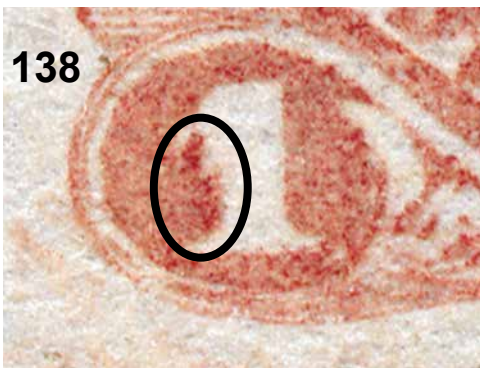


Figure 7. Rollover double transfers in the 1¢ Express stamp. At top is Bedford's sketch, showing the location of extraneous traces in Position 108. Below are enlargements of the lower portions of stamps from Positions 138 and 43. The images at bottom show the lower numeral "1" from bottom corners of Positions 138 and 43, demonstrating where the second impression of the image cuts into the vertical edge of the numeral—on the left side of the numeral in Position 138 and on the right side of the numeral in Position 43.



Figure 8. Position 210 of the 1¢ Express showing (at left) the rollover of an extraneous entry from the 2¢ Express in the bottom plate margin (image courtesy Karl Lackemacher). Upper right: Bedford's annotation of foreign entry markings in the body of the stamp. Below left, another example of the Position 210 stamp, showing remnants of a 2¢ Express stamp at side and bottom. Lack of perforations allows a clean view of the lower margin area, which shows hints of the bold line above EXPRESS from an incompletely erased 2¢ image (indicated by Bedford's dotted line in the upper-right photo). Portions of a "2" also show. Below right is the source image for the foreign entry, the 2¢ Express stamp (R9), here shown as a card proof. Ovals demark sources of the foreign entries on the Position 210 1¢ stamp.

Figure 8. Position 210 of the 1¢ Express showing (at left) the rollover of an extraneous entry from the 2¢ Express in the bottom plate margin (image courtesy Karl Lackemacher). Upper right: Bedford's annotation of foreign entry markings in the body of the stamp. Below left, another example of the Position 210 stamp, showing remnants of a 2¢ Express stamp at side and bottom. Lack of perforations allows a clean view of the lower margin area, which shows hints of the bold line above EXPRESS from an incompletely erased 2¢ image (indicated by Bedford's dotted line in the upper-right photo). Portions of a "2" also show. Below right is the source image for the foreign entry, the 2¢ Express stamp (R9), here shown as a card proof. Ovals demark sources of the foreign entries on the Position 210 1¢ stamp.



re-appears. This hard-to-see feature is outlined by an oval in the Figure 8 photo. Bedford indicated its presence by the wavy dotted line in the margin of his sketch. The lower right image in Figure 8 (a card proof) shows the original locations of the source marks from the 2¢ Express design.

The first step in understanding how all this occurred is to note the presence of guide dots in the lower right corner of some (but not all) positions of the 1¢ Express. These dots confirm that the plate was laid in using a four-relief transfer-roll method. Recall that one of the advantages of the guide relief method was that repositioning the guide pins on the transfer roll, so that the bottom entry on the roll becomes the bottom entry on the plate, ensures that no spurious entry is made beneath it.

It now becomes clear what likely happened. In preparation for the final entry in the right column, the siderographer failed to move the side pin that controlled the vertical alignment of the transfer roll relative to the plate, creating an unintended bottom row. This mistake is understandable—the 2¢ Express plate was one of the first ones prepared by Butler & Carpenter, within weeks of being awarded the government Revenue stamp contract, and the guide relieving method represented new technology for the company.

The resulting rollover foreign entry in the bottom plate margin is the rare instance of a rollover not of a different stamp located on the transfer roll (as seen in all the rollover foreign entries discussed in this and Part 2 of this article), but of an additional entry of the stamp that originally appeared on this plate. That is, the rollover preceded the refurbishing of the plate. This plausible explanation leaves unresolved the mystery of why the image was not erased before the plate was re-used for the 1¢ Express.

Summary: The future of foreign entries

The number of foreign entries on United States stamps is not fixed—discoveries continue to be made. Whether through inexact application of the term “foreign entry” over the years or because of collector eagerness to add to the list, candidates continue to be advanced. The standards for validating a newly discovered foreign entry should be set high, including not only the presence of a different stamp’s image but also an identification of the source stamp, at least by type.

Table 2 presents a complete descriptive listing of foreign entries on U.S. stamps, updating the table published in the previous installment of this series. As we have seen, these foreign entries are found in regular issues, Officials, Revenues, and Private Die Medicine stamps, each featuring one or more predominant type—fresh entries (new entry over an incompletely erased previous image) and rollovers (over-advancement of the transfer roll)—plus several additional idiosyncratic examples. The full breakdown is as follows:

Regular Issues. Three regular issues show foreign entries, all of which are fresh entries replacing an earlier error. The oddity in this group is the 2¢ Washington “red error” stamps (467/485/505), which replaced a faulty existing entry with an incorrect fresh entry.

Officials. Four Officials feature foreign entries, but they appear on 14 different plate positions. As with the regular issues, the main cause is an incorrect entry from a transfer roll that contained multiple different stamp reliefs. Only the 24¢ Department of State (O65) deviates from this pattern, having been caused by accidental contact of the transfer roll with the plate.

Private Die Medicine Stamps. The three foreign entries that appear on Private Die Medicine stamps were caused by incomplete cleaning of a previously used plate.

Revenues. The lion’s share of U.S. foreign entries can be found in Revenue stamps, which display both rollovers of stamps lying adjacent to the correct entry on the transfer roll and fresh entries laid in over incompletely erased images. The 1¢ Express illustrates multiple examples of both types.

TABLE 2. FOREIGN ENTRIES ON UNITED STATES STAMPS

Stamp Description	Scott #	(Number) and Position of FE	FE Source	Source Scott #	Chron. Image	In Scott?
10¢ 1861 (T I)	62B	(1) 94R4	90¢ 1861	72	273:60	Yes
2¢ Washington	332/344/349 353/375	(1) 37UL5299	1¢ Franklin	331	273:61	Yes, 384 also possible
2¢ Washington	467/485/505	(3) 74UL7942, 84UL7942, 18LR7942	5¢ Washington	466/504	273:62	Yes, as color error
12¢ Agriculture	O6	(1) 8	15¢ Post Office	O53	273:65	Yes
2¢ Executive	O11	(1) 40	6¢ Agriculture	O4	273:63	Yes
6¢ State	O60	(2) 1, 11	1¢ Executive	O10	273:64	Yes
6¢ State	O60	(8) 21, 31, 41, 51, 61, 71, 81, 91	6¢ Executive	O13	273:64	Yes
24¢ State	O65	(2) 66, 76	90¢ Justice	O34	273:66	Yes
1¢ Express	R1a,c	(10) 23, 64, 66, 100, 108, 141, 150, 210 plus 2 undeter- mined (Plate 1E)	2¢ Express	R9	277	Yes (Position 66)
1¢ Express	R1f	(1) below 210, Plate 1E	2¢ Express	R9	277	Yes
1¢ Playing Cards	R2c	(1) 28	Undetermined 2¢ Revenue	R5/R7/R9/ R11/R13/ R15(?)	275:263	Yes, but mistak- enly as R1c
2¢ Certificate	R7a,c/R8c	(14) 60, 67, 68, 70, 112, 183, 185	Undetermined 1¢ Revenue	R1/R2/ R3/R4(?)	275:273	Yes
2¢ Express	R9a,c/R10c	(2) 68	Undetermined 1¢ Revenue	R1/R2/ R3/R4(?)	275:261	Yes
2¢ Proprietary	R13/(R14?)	(1) 210(?)	2¢ U.S. Inter. Revenue	R15	275:262	No
\$1 Lease	R70	(2) 17, 30	Undetermined \$1 Revenue	R66-R69/ R71-R76(?)	275:269	No
60¢ U.S. Inter. Revenue	R116/R142	(22) 18, 19, 21, 22, 24, 31, 34, 51, 69, 75, 85	70¢ Revenue	R117	275:266	Yes (no positions)
\$1.50 Revenue	R120	(1) 12	\$1.00 Revenue	R118	275:268	Yes
2¢ Demas Barnes	RS22a	(2) unplatd	1¢ Barnes	RS15/RS18	273:68	Yes (one)
2¢ Merchant's Gargling Oil	RS179b,d	(2) likely Pos 1	3¢ American Match Co.	RO11	273:70	Yes
1¢ Dr. E.L. Soule	RS226a/ RS227a,b,d	(4) 1	1¢ X. Bazin (unissued)	RT1	273:72	Yes

First three columns show description, Scott number and the number (in bold) and position(s) of the stamp bearing the foreign entry. "FE Source" and "Source Scott #" columns present the design and Scott number of the stamp that was the source of the foreign entry. The "Chron. Image" column tells where an image of the foreign entry item can be found. The final column designates whether the foreign entry described is listed in the Scott specialized catalog. Orange cells indicate Revenue stamps that occur in both blue and orange, thus doubling the number of collectible foreign entries.

At present, foreign entries have been found on 19 face-different U.S. stamps. The number of positions that show foreign entries is actually much larger, although the total depends on how they are counted. For example, while the 2¢ Washington stamps Scott designates as 332/344/349/353/375 involve only perforation variations, some Revenue stamps occur in different colors and in perforated, imperforated, and even partially perforated types, which the Scott specialized catalog continues to update to reflect newly recognized varieties. In addition, Private Die Medicine stamps exist in multiple paper types. Excluding perforation varieties but including stamps of different colors and paper types—an admittedly arbitrary choice that relies on different printed images as the ultimate criterion—it is possible to count 81 different foreign entry varieties.

Foreign entries have always been highly prized by collectors for their distinctiveness and their rarity. A deeper exploration of these errors, as presented in this series, gives them well-deserved visibility as a challenging collecting niche in its own right. More than representing interesting oddities, however, foreign entries open a window on fundamental aspects of stamp production throughout the period of intaglio printing, each one presenting its own highly instructive puzzle to decipher.

Acknowledgements

I would like to thank Dan Harding, Karl Lackemacher, and Steven Perch for their help in the area of Revenue stamp plate varieties, and David Zlowe for his help in clarifying the description of guide relieving. I would also again like to express my great appreciation for the support provided by the late Dick Celler, a generous and enthusiastic scholar whose research and personal insights were instrumental in enabling this study.

Endnotes

1. Charles H. Buck, "Foreign Entries, Part 1: Regular Issues, Officials, and Private Die Medicine Stamps," *Chronicle* 273 (February 2022), pp. 58-74; and "Foreign Entries, Part II: Revenues, Rollovers, and Elliott Perry's Guide Relieving Method," *Chronicle* 275 (August 2022), pp. 258-274
2. C.W. Bedford, "A Reworked Plate for the 1¢ Express," reprinted in *Revenue Unit Columns from The American Philatelist*, Lawrence, Mass., Quarterman Publications, 1981, pp. 111-113.
3. *Ibid.*, pg. 111; 4. *Ibid.*, pg. 112; 5. *Ibid.*, pg. 111; 6. *Ibid.*, pp. 111-113.
7. Buck, "Foreign Entries, Part 2," *op. cit.*, pg. 270 ff.
8. C.W. Bedford, "Research Possibilities in Early U.S. Revenues," *The American Revenuer* (January 1976), pg. 10.
9. Elliott Perry, "Discovery of the Guide Reliefs on the Multiple Relief Transfer Rolls of 1851-60," *Chronicle* 50 (June 1965), pp. 96-99.
10. Richard Celler and Elliot Omiya, "The Toppan Carpenter Plates and the Guide Relieving Method," in *The 1851 Issue of United States Stamps: a Sesquicentennial Retrospective*, U.S. Philatelic Classics Society, 2006, pp. 3-24. ■