

# The AMERICAN REVENUER



**"Dedicated to the Service of all Revenue Stamp Enthusiasts"**

Member: National Federation of Stamp Clubs

Branch: Society Philatelic Americans #248

---

Vol. 17, No. 4, Whole Number 154

April 1963

---

## **SIEGEL SELLS CABOT STATE REVENUES**

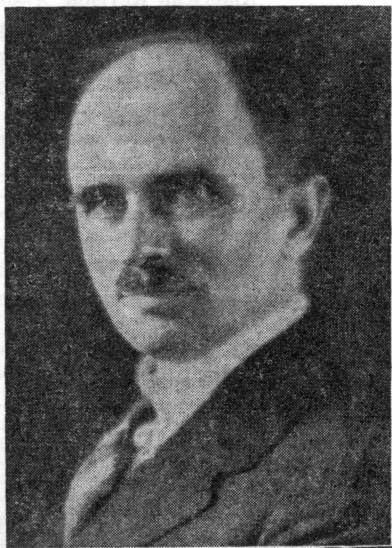
The auction sale of Robert A. Siegel held on the 6th and 7th of March included the state revenue collection of the late George D. Cabot, past president of the American Revenue Association.

Shortly after the sale, a card was received from another of our past presidents, Elbert Hubbard, ARA 1, which noted that he had been successful in obtaining the greatest part of the Cabot material. This was followed by a letter from Samuel Hollander, ARA 884, who had also attended the sales and included some information about it and the prices realized on the revenue lots. Most of what follows is based on information furnished by him.

Among the members of the ARA present at the sale in addition to the two mentioned above were George D. Cabot, Jr., Fred Dorfman, Colin Makepeace, Elliott Perry and George Turner.

The bidding was quite spirited on many of the lots and many of them deservedly so as most of the lots contained rarities and unique copies.

Mr. Hollander has arranged with Mr. Siegel for the donation of a copy of the catalog with a complete listing



of prices realized for the ARA library and when received, it will be mentioned in these columns and be available for the information of the membership.

The following is a listing of several of the revenue lots in the sale with the prices realized. Catalogue numbers used in the descriptions of the various state lots are according to Cabot's "State Revenue Stamps of the U. S."

1054 ALABAMA, Collection of 890 stamps, used and unused of all categories including a study of Feed Inspection stamps, and the To-

# THE AMERICAN REVENUER

Official Organ of the  
AMERICAN REVENUE ASSOCIATION

Published monthly (except July and August)

Subscription \$3.00 per year

Copy 50c

Second Class Postage Paid at Lawrence, Kansas

Editor—Honer E. Webb, R. D. #1, Lewisburg, Penna.

Advertising Manager—John S. Bobo, 1668 Sycamore St., Des Plaines, Ill.

Office of Publication—821 Vermont St., Lawrence, Kansas.

## Advertising Rates

Column inch, \$1.50 — ¼ page (3½ inches), \$5.00 — ½ page, \$9.00 — Page, \$15

## Contract Rates

Column inch, \$1.25 — ¼ page, \$4.40 — ½ page, \$8.00 — Full page, \$13.50

These rates are for a minimum of five insertions and payable in advance at the full total cost.

Send all ad copy with check to Advertising Manager

John S. Bobo, 1668 Sycamore Street, Des Plaines, Ill.

Advertising Forms Close 10th of Month  
Preceding Date of Issue

Editorial Forms Close 1st of Month  
Preceding Date of Issue

## American Revenue Association Board of Directors

Adolph Koepfel, President

John A. Norton—Secretary-Treas.

George T. Turner—Director

John A. Norton—Director

Herman Eisele—Director

I. Irving Silverman—Director

D. James Giokaris—Director

Sherwood Springer—Director

Librarian—Honer E. Webb, R. D. #1, Lewisburg, Penna.

Vol. 17, No. 4, Whole Number 154

April 1963

- bacco Tax rarities #T9, T10, also Feed Inspection #F6. Mostly V.F. 27.00
- 1055 ALASKA, Collection of 51 stamps, mostly unused, Liquor Revenue stamps. Mostly Very Fine ----- 32.00
- 1056 ARIZONA, Collection of 1220 stamps used and unused, wide range of varieties; includes 1933 Luxury Tax rarities #L4a, L5a, L10. Mostly V. F. ----- 100.00
- 1057 ARKANSAS, Collection of 2210 stamps, mostly unused of all categories. Among the rarities are Bev. Tax. 1933, #BV2, BV5, BV10. Mostly V. F. ----- 230.00
- 1058 CALIFORNIA, 1857, \$400 Red, Bill of Lading, Fourth. No control (Cabot 11). Huge margins, V. F. ----- 3.00
- 1059 CALIFORNIA, 1857, 8c-\$10.00 Red, Blue, Exchange and Insurance. (Betw. Cabot 18-138). 78 stamps, cut sq. and cut to shape. V. G.-V. F. ----- 20.00
- 1060 CALIFORNIA, 1857, \$1.00 Red, Exchange, blue G. W. W. ovpt. 48 point star cut. (Cabot 48A). V. F. Possibly unique ----- 25.00
- 1061 CALIFORNIA, 1857 \$2.00 Red Exchange, Second, Star Cut, G. W. W. ovpt. in blue (Cabot 49B). On small piece creased and faults but very scarce ----- 16.00
- 1062 CALIFORNIA, 1857. \$10.00 Blue Attorney at Law, G. W. W. ovpt. in blue (Cabot 176B). One of three blue stamps known ----- 72.50
- 1063 CALIFORNIA, 1857, \$4.00 Red, Passenger, Fancy "ARM" ovpt. in blue (Cabot 178c). Cut to shape, rare ----- 26.00
- 1064 CALIFORNIA, 1866-69, 4c-\$10.00 (Betw. Cabot 180-221). Various shades, Roulettes, Controls. Wide variety 250 stamps. V.G.-V.F. 30.00

- 1065 CALIFORNIA, 1915 and later. Collection of 732 stamps, incl. an unused and used 1935, 40c Distilled Spirits, probably unique, also some Los Angeles Liquor License. Mostly unused, V. F. ----- 45.00
- 1066 COLORADO, Collection of 500 stamps, of all categories incl. rarities #B1, B7, and others. Mostly unused, V. F. ----- 180.00
- 1067 CONNECTICUT, MASS., R. I., VT. Collection of 830 stamps, fine range of R. I. and Mass. adhesives, mostly unused and V. F. ---- 21.00
- 1068 DELAWARE, and D. C. Collection of 180 stamps, over 100 being Delaware incl the Very Rare 9c Beer of Del. #B1. Mostly unused and V. F. ----- 175.00
- 1069 FLORIDA, Collection of 950 stamps, unused and used of all categories. Incl. rarities such as Fruit Insp. #F1-F3, all Oil Inspection #O1-O5. Mostly Very Fine ----- 165.00
- 1070 GEORGIA, Collection of 1490 stamps, mostly unused, of all categories. Incl. compl. set #B1-B8, also #OY5, and #F2. Mostly V. F. 160.00
- 1071 IDAHO, Collection of 240 stamps, nearly all unused, all categories, mostly Very Fine ----- 62.00
- 1072 INDIANA, Collection of 340 stamps, mostly unused all categories, nearly all Very Fine ----- 24.00
- 1073 IOWA, Collection of 610 stamps, all categories, incl. a fine range of Feed Stuffs, #F1-F28, also the rare Oleo. #O11, O12. Mostly unused and very fine ----- 58.00
- 1074 KANSAS, Collection of 330 stamps, used and unused, all categories, incl. rarities #D6, D27, C5, C11 among others. Mostly V. F. -- 115.00
- 1075 KENTUCKY, Collection of 700 stamps mostly unused, all categories. Incl. rarities #W6, and Fertilizer Tax #A-H 29-34, 37. F.-V. F. - 95.00
- 1076 LOUISIANA, Collection of 830 stamps, mostly unused. Includes Lottery #2, 5, 9, Feed #F10, F13, F20, F22 and other rarities. F.-V. F. ----- 145.00
- 1077 MAINE, Collection of 440 stamps, of all categories, nearly all unused. Includes set of rare Malt Liquor #B7-B15. F.-V. F. ----- 22.00
- 1078 MARYLAND, Collection of 310 stamps, mostly unused, nearly all diff. and incl. the rare #L3. F.-V. F. ----- 44.00
- 1079 MICHIGAN, Collection of 330 stamps, costly unused, incl. fine range of rarities, notably #M7, M8, M16, B1-B28, B30, M25, M27, F1-F10. Fine-Very Fine ----- 210.00
- 1080 MINNESOTA, Collection of 280 stamps, used and unused, including rarities #B3, B13, B16, L1, L2, L6-L14. F.-V.F. ----- 40.00
- 1081 MISSISSIPPI, Collection of 815 stamps, mostly unused, and including such rarities as #B6, B18, F20, F23, F29, F37 and others. F.-V. F. ----- 95.00
- 1082 MISSOURI, Collection of 1550 stamps, used and unused of all categories, including rarities #B7, B12, B13, B40, B80-B84, B100, D1, as well as a fine range of county stamps incl. only known \$2 Jackson, and \$2.00 Kansas City, etc. F.-V. F. ----- 270.00
- 1083 MONTANA, NEVADA, WYOMING, Collection of 158 stamps various categories, mostly unused incl 2 Nevada Check stamps. Mostly unused, Very Fine ----- 17.00
- 1084 NEBRASKA, Collection of 240 stamps, various categories, mostly unused and Very Fine ----- 40.00
- 1085 NEVADA, 1865, 2c Red, Double Star on U. S. 2c Orange (RN-B16). Catot ST-1, Unused entire V. F. Extremely rare ----- 19.30
- 1086 NEVADA, 1865 Documentary. A used and unused collection of 429 stamps, various cancels, multiples. and six unused sheets of 50. F.-V. F. ----- 27.50
- 1087 NEW HAMPSHIRE, Collection of 610 stamps, used and unused,

	nearly all Liquor and Tobacco. Mostly Very Fine -----	11.00
1088	NEW MEXICO, Collection of 410 stamps, various categories, mostly unused. Fine-Very Fine -----	30.00
1089	NEW YORK, Collection of 1400 stamps, used and unused, incl. Fine range of Stock Transfer, as well as other categories. Includes rarities such as #SD1, PL1, L2, L7, and others. F.-V. F. -----	210.00
1090	NORTH CAROLINA, Collection of 470 stamps, mostly unused, all categories. Includes rarities such as 1927 Paint and Varnish set, also #O40, O41. Fine-Very Fine -----	38.00
1091	NORTH DAKOTA, Collection of 430 stamps, mostly unused, incl. rarities #B10, FM5-FM7, L1-L3. F.-V. F. -----	40.00
1092	OHIO, Collection of over 2700 stamps, all categories, used and unused. Fine range of cancellations, dates, etc. Includes many scarce items. Fine-Very Fine -----	130.00
1093	OKLAHOMA, Collection of 900 stamps, mostly unused cigarette and Tobacco stamps. Incl. a few Trade Script stamps, etc. F.-V. F. --	20.00
1094	OREGON, Collection of 250 stamps, mostly unused. A fine range of 1871-86 Insurance issues, reprints, etc., also nice showing of city issues. Includes rarities such as #CKF7, CKF14, CNB1-CNB12, CS1, CS2, CMA2, and 64c Turner Bev. Tax -----	57.50
1095	OREGON, 1871-76 Insurance. Mostly unused collection of 183 stamps incl. a study of the reprints in sheets of 18, imperf., etc., F.-V.F. 9.00	
1096	PENNSYLVANIA & NEW JERSEY. Collection of 1480 stamps used and unused, 1420 are Penna., incl. a wide range of Documentaries, Malt Beverage and Phila. City Documentary. F.-V. F. -----	27.00
1097	SOUTH CAROLINA Collection of 1340 stamps, mostly unused all categories except "Oyster & Sea Foods." Used and unused, incl. rarities #FF1a, O16, SD11, and others. F.-V. F. -----	55.00
1098	SOUTH CAROLINA, Oysters, Crab Meat, Shrimp and Clams Taxes. A remarkable collection of 300 stamps, nearly all unused, including rarities and unlisted items, F.-V. F. -----	75.00
1099	SOUTH DAKOTA, Collection of 460 stamps, mostly unused, incl. rarities of 1933 Beer Tax, and others. F.-V. F. -----	110.00
1100	TENNESSEE, Collection of 2120 stamps, all categories, mostly unused. Includes rarities such as #F9, F15, F16, CR1, G1, G2, and others. F.-V. F. -----	70.00
1101	TEXAS, Collection of 1150 stamps, mostly unused, all categories. Includes rarities #B5-B8, B7 both unused and used. F.-V. F. ----	28.00
1102	UTAH, Collection of 500 stamps, all categories, used and unused. Includes rarities such as Tax on Rebates #PS1, also BB4a, BBR1, BF3, BF6, BP1-2, BW1, and others. F.-V. F. -----	60.00
1103	VIRGINIA, WEST VIRGINIA, Collection of 400 stamps, of which over 300 are Virginia. Fine range of all categories, includ. Virginia #S1-S3. Fine-Very Fine -----	70.00
1104	WASHINGTON, Collection of 990 stamps, all categories. Used and unused, also includes Bellingham #B7, B10, B13 with script signature, and other city issues. F.-V. F. -----	30.00
1105	WISCONSIN, Collection of 60 stamps, used and unused, including rarities #B1, B3, B6, B21, F.-V. F. -----	40.00
1106	STATE REVS. Alabama-Wyoming. Unused collection of 3060 stamps in blocks, sheets and large pieces. Wide range of states, and varieties. Fine-Very Fine -----	16.00
1107	STATE REVENUES, Collection of 1500 stamps, used and unused from 36 states. Nearly all different. Strong in Ariz., Ark., Cal., Fla., Miss., Nevada, N. C., S. C., and Texas. F.-V. F. -----	42.00

(continued on page 43)

## SUBJECT INDEX for THE AMERICAN REVENUER

September 1947—December 1961

Josef Schonfeld, ARA 354

(Continued from last issue)

- Game Hunting & Fishing (Applegate) Spring 1954 (9), April 1955 (7)  
    (Janousek) June 1957(6), Feb. 1958(28), April 1959(49), May 1959(69), June 1959(87), Sep. 1959(99), Oct. 1959(118), Nov. 1959(132), Jan. 1960(9), Feb. 1960(30), Mar. 1960(44), April 1960(59), June 1960(91), Oct. 1960(124), Nov. 1960(139), March 1961(32), April 1961(64)  
    Colorado River (Janousck) Sep. 1957 (4)  
    Source Directory (Janousek) May 1960 (71, 75)  
Liquor & Wine (Hubbard) Aug. 1948 (3)  
Oleo (Hubbard) Oct. 1947 (2) Oct. 1955 (2)  
Smokes Pay Off, July 1948 (5)  
Soft Drinks (Hubbard) July 1948 (4)  
Stock Transfers (Hubbard) Dec. 1947 (5)  
Tobacco (Hubbard) April 1948 (3)  
Alabama: (Herman) July 1948 (4)  
Colorado: Notes (Brewer) Aug. 1950 (3)  
    Liquor (Brewer) Dec. 1950 (4)  
    Wine & Liquor (Hermann) Feb. 1961 (21), May 1961 (71)  
Connecticut: Cigarette (Tolman) May 1958 (65)  
D. C.: New Tax Stamps. Oct. 1959 (123)  
    Alcoholic Beverage (Korff) Nov. 1960 (133)  
Illinois: Liquor Decals (Hubbard-Larsen) Jan./Feb. 1952 (5)  
Kentucky: Facts (Hubbard) Aug. 1947 (3)  
    Collection Donated. May/June 1948 (4)  
Louisiana: Lottery Stamps (Cabot) HT Oct. 1954 (11)  
    Lottery Stamps (Ward) Sep. 1958 (113)  
Massachusetts: Metered Excise (Lorick) Nov. 1955 (8)  
    Stock Transfer, June 1960 (89)  
Michigan: Trout Stamps (Hubbard) April 1948 (3)  
    Trout Stamps (Weichelt) Spring 1954 (6)  
New York: Stock Transfer Tax, Jan. 1960 (3)  
Ohio: Sales Tax Usage (Lighton) April 1948 (2)  
    Sales Tax Notes (Hubbard) May 1949 (4)  
    Sales Tax to discontinue, March 1950 (2)  
    Sales Tax Listing, Nov. 1950 (3)  
    Wine Case Stamps, July 1948 (5)  
Ore. & Wash.: Melon & Tomato Stamps (Hubbard) June 1949 (4)  
Pennsylvania: Beer Labels (Hermann) Jan. 1956 (1)  
    Township Deed Tax Stamps (Applegate) June 1957 (5)  
    Philadelphia (Fox) Sep. 1960 (108), Dec. 1960 (156)  
Tennessee: Hunting Stamps, Oct. 1957 (1)  
    Hunting Stamps Elusive (Janousek) June 1958 (92)  
Texas: Beer, Wine, Liquor (Utberg) Dec. 1957 (8)  
Virginia: Seal Tax (Silverman) Jan. 1953 (2)  
Washington: Fruit Tax (Carver) April 1961 (55)  
Wisconsin: Wine (Hermann), Dec. 1960 (157)

### U. S. Possessions

- Puerto Rico: Revenue Stamps (Korff) April 1948 (4), Nov. 1956 (3)  
    Wine Stamps (Reinhard) Feb. 1948 (1)

Wine Stamps (Hubbard) March 1955 (7)  
 Liquor, Changes (Korff) April 1950 (5), Jan. 1956 (3)  
 Rect. Spirits (Burns) May 1957 (10), Oct. 1957 (3)  
 Hunting & Fishing (Janousek) June 1960 (91)  
 Municipal Telegraph Tax (Thill) Feb. 1958 (30)  
 Quantities Issued, June 1958 (91), Jan. 1961 (15)  
 Vera Cruz: (Giokaris) Dec. 1957 (3)  
 (Hopkins) May 1961 (77)  
 Virgin Islands: Quantities Issued, June 1958 (91)

### (3) CANADA

General: Royalty Heads (Piggott) HT April 1954 (12)  
     Revenues (Lauth) May 1955 (5)  
     Revenues (Walker) Mar. 1958(44), Mar. 1959(45), Nov. 1959(135)  
 Bill: (Walker) Sep. 1957 (17)  
 Consular: (Richardson) Feb. 1959 (25)  
     (Walker) Sep. 1957 (16)  
 Excise: (Walker) June 1957(3), Oct. 1957(6), Dec. 1958(155), Nov. 1959  
     (135)  
 Medicine: (Walker) March 1959 (45)  
 Revenue: Use of Postage Stamps (Norris) April 1948 (3)  
 Stamped Paper: (Schoch) March 1955 (4)  
 Supreme Court: (Walker) May 1959 (78)  
 Tax Paid: (Walker) April 1958(54), Sep. 1958(111), March 1959(47),  
     May 1959 (79)  
 Telegraph & Telephone Franks (federal, provincial and private): (Walker)  
     March 1957(3), May 1957(6), June 1957(3,4), Sep. 1957  
     (16), April 1958(54), June 1958(86), Sep. 1958(110), Dec.  
     1958(157), March 1959(45), May 1959 (78), Jan. 1960 (12),  
     Jan. 1961 (3,4)  
 Unemployment: (Walker) March 1957 (1), May 1957 (5), June 1957 (3),  
     Oct. 1957 (6), Sep. 1958 (112), Nov. 1959(129), Jan. 1960(11)  
 War Tax: (Walker) Dec. 1958 (155)  
 Alberta: (Walker) May 1957 (6), Sep. 1957 (16), March 1958 (42),  
     Sep. 1958 (112), Nov. 1959 (133)  
 British Columbia: (Walker) May 1957 (5), Sep. 1957 (17), March 1958  
     (42), June 1958 (85), Nov. 1958 (142), Dec. 1958 (158),  
     March 1959 (45), May 1959 (77)  
 Manitoba: (Walker) May 1957 (6), Sep. 1957 (17), Sep. 1958 (112),  
     Mar. 1959(47), May 1959(77), Nov. 1959(133), Jan. 1960(12)  
 New Brunswick: (Walker) May 1957 (6), Dec. 1957 (10), Jan. 1958 (12),  
     March 1958 (45), Dec. 1958 (158)  
 Newfoundland: (Walker) May 1957 (5), Dec. 1958 (157), Feb. 1959 (30),  
     March 1959 (47), May 1959 (78), Nov. 1959 (133)  
 Nova Scotia: (Walker) Sep. 1957 (16), Jan. 1961 (1)  
 Ontario: (Walker) June 1957 (4), Sep. 1957 (17), Nov. 1958 (138),  
     March 1959 (47)  
 Prairie Prov.: (Walker) Sep. 1957 (17)  
 Prince Edward Island: (Walker) Dec. 1957 (10), Jan. 1958 (12), Dec.  
     1958 (158)  
 Quebec: Meter Machines, HT May 1954 (15)  
     (Walker) May 1957 (6), Sep. 1957 (16), June 1958 (86), May  
     1959 (77)  
 Saskatchewan: (Walker) Sep. 1957 (17), May 1959 (79), Jan. 1960 (11)  
     Saskatoon (Walker) March 1958 (45)  
     Telephone Franks (Wrigley) March 1959 (40)

#### **(4) FOREIGN COUNTRIES**

##### **General**

- Early Revenues (Fernald) HT Feb. 1954 (7)
- Ramblings (Larsen) Feb. 1956 (4)
- Notes, Feb. 1961 (29)
- Precancels, July 1952 (4)
- Precancels (Schonfeld) Spring 1954 (3), March 1956 (1)
- Postally Cancelled Revenues (Rich) Fall 1953 (3)

##### **Barbados**

- A Priced Check List (Koeppel) Jan. 1958 (15)

##### **Bechuanaland**

- The Fiscal Stamps of the Bechuanalands (Koeppel) Jan. 1960 (1)

##### **Belgium**

- Ramblings (Larsen) Feb. 1956 (4)

##### **British Commonwealth (General)**

- Revenue Cancellations (Friedman) Feb. 1948 (5)
- Fiscally Used British Postage Stamps (Kramer) April 1958 (58)

##### **Cameroons**

- Revenues (Good) Nov. 1956 (8), Dec. 1956 (4), Jan. 1957 (7)

##### **Central Lithuania**

- Revenue Stamps (Norton) May 1959 (75)

##### **Ceylon**

- Foreign Bill Stamps (Manion) May 1957(9), June 1957(7), Oct. 1957(11)

##### **Chile**

- Documentary Issues (Schoch) March 1955 (4)

##### **Costa Rica**

- 1948 Issue (Schoch) Aug. 1948 (5)

##### **Crete**

- Provisional Revenue Stamps (Giokaris) March 1958 (36)

##### **Egypt**

- Cigarette Tax Stamps ("Lefty") Oct. 1957 (2)

##### **France**

- Revenue Stamps (J. B. Kremer) Jan. 1958(1), April 1958(60), Sep. 1958 (107), Oct. 1958(130), Nov. 1958(144), March 1959(43), Oct. 1959 (116)
- Daussey—Another Engraver (J. B. Kremer) Feb. 1958 (25)
- French Fiscals and their Engravers (Thiele) Nov. 1957 (11)
- Corsica, A Discovery (Janton) April 1957 (1), June 1957 (2)
- A German Overprint (Janton) Dec. 1958 (150)

##### **French Territories**

- Non-Postal Uses of Postage Stamps (Janton) May 1956 (8)

##### **Germany**

- Police Visa Stamps (Cabot) Nov. 1955 (1), Dec. 1955 (8), Jan. 1956 (7), March 1956 (4)
- Europe Occupation Revenue Stamps (Cabot) Oct. 1952
- Allied Fiscal Stamps (Janton) Sep 1955 (1), Nov. 1955 (6)

##### **Great Britain**

- Fiscal Stamps in Current Use, Jan. 1955 (5)
- British Fiscals (Herst) Feb. 1956 (1)
- The Ace of Spades (Herst) Dec. 1952 (3)
- British Post Horse Duty (Koeppel-Samuel) Oct. 1960 (114), Nov. 1960 (134), Dec. 1960 (151), Jan. 1961 (6)
- Some Revenue Firsts (Herst) April 1958 (53)

- Revenue Stamps in Irish Philately (Armstrong) June 1958 (87)  
 New Data on Embossed Fiscals, Nov. 1958 (134)  
 Date Plugs in Embossed Fiscals, May 1961 (74)  
 Precancels (Manion) Jan. 1959 (14), Nov. 1959 (140)  
 Precancels (Field) April 1959 (63)  
 Precancels (Simon) Jan. 1960 (10)  
 Precancels (Koeppel) March 1960 (41), May 1960 (70)
- Greece**  
 Consular Stamps 1882 (Schoch) Dec. 1956 (3)
- Haiti**  
 Check List (Dalsimer) April 1960 (57), May 1960 (73), June 1960 (93)
- Hong Kong**  
 Overprints (Manion) May 1961 (69)
- India**  
 Fiscal Cancellations (Cooper) HT Dec. 1954 (8)  
 Notes on Fiscals (Crofton) May 1956 (4b)
- Iraq**  
 Priced Check List (Koeppel) Nov. 1957 (6)  
 Additions to Check List (Thill) Feb. 1958 (32)
- Ireland**  
 Revenue Stamps in Irish Philately (Armstrong) June 1958 (87)
- Israel**  
 First and Second Issues (Ostrow) April 1957 (4)
- Jamaica**  
 Fiscal Stamps (Koeppel) Jan. 1957 (4)
- Japan**  
 Oriental Chatter (Larsen) May 1955 (2), June 1955 (3)
- Korea**  
 Oriental Chatter (Larsen) Sep. 1955 (4)
- League of Nations**  
 Revenue Stamps for Refugees (Janton-Magistris-Kremer) Sep. 1960 (97)
- Mexico**  
 Popularity Leader (Herschkowitz) Aug. 1947 (4)  
 Internal Revenue Stamps, Nov. 1947 (4)  
 Addenda to Catalogue (Hartley) March 1950 (4)  
 Talons (Manion) June 1960 (84)  
 Vera Cruz (Giokaris) Dec. 1957 (3)  
 Vera Cruz (Hopkins) May 1961 (77)
- Newfoundland** see Canada
- Nicaragua**  
 Mosquito Reservation (Hartley) May 1956 (26)
- Northern Rhodesia** see Rhodesia
- Nyasaland** see Rhodesia
- Perak**  
 Japanese Occupation (Blume) Sep. 1957 (9)
- Poland**  
 Revenue Stamps (Mikucki) Feb. 1960 (18)
- Reunion**  
 Employment Tax (Schoch) Oct. 1952 (2)
- (to be continued)



## EDITOR'S NOTEBOOK

The supply of back issues of the March 1950 issue has been exhausted. Other issues as listed in the February issue and not listed as exhausted last month are still available.

Our past president, Mr. John Bobo, has just sent a supply of extra issues that he had accumulated during the past few years. None of the issues involved were those for which copies were not on hand, but a couple of them were additions to the last copy available of that issue. His support of the society by making these available is appreciated.

Several months ago we announced the availability, through the kindness of Mr. Herman Herst, of some copies of the 1909 Kobayagawa's Catalogue of Japanese Revenue Stamps, which he suggested be made available to members upon a contribution to the association. Several members have obtained one of these and there are a few left if any others would care to have one.

Notice is carried elsewhere of the appointment of a membership chairman. Let us all show him our support by obtaining a new member or more.

## NEW JERSEY TROUT STAMPS

The availability of New Jersey Trout Fishing Stamps is discussed in the following announcement of L. G. McNamara, Director of the Division of Fish and Game of the New Jersey Department of Conservation and Economic Development.

Stamp collectors will have an opportunity to add the fifth issue (1957) of the New Jersey Trout Fishing Stamp to their collection. There are two denominations: a \$1.00 black on red stamp for resident fishermen, and a \$5.00 brown on deep yellow stamp for non-resident fishermen, which may now be purchased at reduced prices.

The stamps come in sheets of ten, each stamp in the sheet being fully perforated. Collectors may purchase them in single sets, block-of-four sets

## PRESIDENT'S MESSAGE

I hereby call a special election to fill the vacancy now existing for the office of vice-president. The Board of Directors has authorized this procedure pursuant to Article 5 of the constitution.

The election will take place in May of 1963, and ballots will be supplied to the membership with the May issue of *The American Revenuer*.

The Board of Directors will not recommend any name, but will accept any nominations up to and including April 15, 1963. Please forward such nominations to me at 633 Chelsea Rd., Oceanside, New York.

The balloting will be completed by mid-June and announcement of the results will follow in the next issue of *The American Revenuer*.

Fraternally,

Adolph Koepfel, Pres.

or in full sheet sets. The set of two stamps (\$1.00 and \$5.00 denominations) is offered at 50c, blocks of four at \$2.00, and in full sheets at \$5.00.

Remittances should be made by U. S. check or money order, payable to the New Jersey Division of Fish and Game. Postage stamp payments cannot be accepted because of accounting problems. Orders should be sent to: Trout Stamps, Division of Fish and Game, 230 West State Street, Trenton 25, New Jersey.

All revenue received from the sale of these stamps is used for fish and game management.

The opportunity to secure this fifth issue of Trout Stamps in mint condition is limited to requests received before June 1, 1963. Present plans are to destroy any remainders of this limited issue after that date, as was done with the previous issues.

## HOCHMAN NAMED AS MEMBERSHIP HEAD

Mr. Adolph Koepfel, ARA president, announces the appointment of Abe Hochman, 6528 Gentry Avenue, North Hollywood, California as membership chairman of the American Revenue Association.

## \$200 SECOND ISSUE REVENUE

by Phillip H. Ward, Jr.

A.R.A. #246

All of the adhesive revenue stamps resulting from our War between the States are attractive but among those that stand out as really works of the engraver's art is the Second Issue \$200 blue, black and red. This replaced the First Issue \$200 which had been on sale for about seven years and three months. This new stamp, like the other revenue stamps of the 1862-1874 period, had as its center design a portrait of George Washington after Gilbert Stuart, the great Philadelphia artist. The beautiful scroll work around the black engraved portrait of Washington is in red and blue.

The die was approved by the Commissioner of Internal Revenue on May 6, 1871, and the plate which had no plate number, consisted of eight subjects. Although the die was approved in May, stamps were not issued until six months later, on November 11, 1871. The stamp was produced by the bank note engraver, Joseph R. Carpenter, who made deliveries of only 441 copies up until March 3, 1873, which was the last day of issue. The stamps were printed on what is described as a violet paper with silk threads but it really can be better described as gray paper with black silk threads. We have also seen copies on what may be classified as a pinkish gray paper with black silk threads. We have never seen a multiple piece of the \$200 stamp, not even a pair.

We have seen two unused copies, one of which is in superb mint condition with full gum from the Wharton Sinkler collection. The late Gus Burger, who with his brother were dealers operating in New York, told us some years ago that this stamp was brought into his office by a woman who found it among papers at home. When she showed it to him she had the mint half of a second copy. Burger told her that if she found the other half, he would be interested in acquiring the two halves. He mentioned that she never returned, so imagined she

could not find the second half. The copy he acquired is superb in every way and could not possibly be finer.

The stamp also exists today used on the complete document. One such document dated June 5, 1872, before us as we write these notes, has a \$200 used with a \$5, a \$10 and two pairs of the \$10 Third Issue paying a \$255 tax on a transfer of land. There were no stamps in the Third Issue of a higher denomination than \$20 as there were no doubt enough of the \$200 Second Issue remaining on hand to take care of the necessary requirements.

(Editor's note: The preceding first appeared in Mr. Ward's column U. S. Notes in the February 1, 1963, issue of Mekeel's Stamp News and is reprinted by permission of the author.)

---

## STATE GAME and FISHING STAMPS

Add them to your U. S. Ducks.

Also other State Revenues of all kinds on approval ready to send out.

161

FRANK L. APPLGATE

615 South Oakdale Ave., Medford, Ore.

---

## \$2.50 INLAND EXCHANGE IMPERFORATE

An exceptionally fine 4 margin copy.  
\$250.00

EDGEWOOD STAMP COMPANY

Boynton Beach

Florida

156

---

## Catalogue of the REVENUE STAMPS OF FRANCE (Kremer)

lists, prices and illustrates all French revenues 1860 to 1962 — \$3.00

155

Brainerd Kremer

18 Plymouth Street, Montclair, N. J.

(continued from page 36)

1108	STATE REVENUES. General collection of 560 stamps used and unused from 21 states. Includes Early California, Nevada and Oregon, and fine range of many other states practically all different. Mostly F.-V. F. -----	16.00
1109	STATE REVENUES. Collection of 1050 stamps, used and unused from 19 states. Fine range of Arkansas incl. rarities, Louisiana Proofs, New York Stock Transfer, all adhesives prior to 1930. F.-V. F. -----	40.00
1110	STATE REVENUES, Collection of 1700 stamps from 10 states Alabama to Georgia. Mostly unused, and including multiples, large blocks, etc. Wide range of categories and varieties. F.-V. F. -----	32.50
1111	STATE REVENUES. A representative collection of 440 stamps, nearly all different, including rarities such as Kansas Cigarette, French's portrait, N. Y. Secured Debt Tax, etc. This was Mr. Cabot's Demonstration collection. Very Fine -----	240.00
1112	STATE REVENUES, Collection of 370 used and unused stamps. Nearly all diff., and neatly arranged in a Kenyon State Rev. Album of 1903. Nice range of Cal., Nevada, Oregon, etc. and 12 other states, V. F. -----	13.00
1113	STATE REVENUES. Various small collections of used and unused. About 1300 stamps, wide range of varieties and states. Mostly F.-V. F. -----	19.00
1114	STATE REVENUES. An enormous dealer stock in 4 large cartons, consisting of approval books, stock books, quantities filed in envelopes, reserve stock in large blocks and sheets. Many in original wrappers as sent by the various state officials. Used and unused, wide variety of states and categories. Mostly F.-V. F. Valuable lot -----	775.00
1190	HAWAIIAN REVENUES, 62 stamps, used and unused, heavy duplication, better items included, V. G.-V. F. -----	32.00
1232	"State Revenues of the U. S." by George D. Cabot, 1940, the standard catalog of these issues. Five cloth bound copies. As new -----	11.00
1234	"State Revenue Catalog 1960" by Elbert S. A. Hubbard. Latest catalog of these issues. Two copies, as new -----	7.50
1235	Tax Paid, State Revenue & Seal Literature. Large carton containing Catalogs, Periodicals, Articles, Notes and Photostats, relative to these stamps. Includes A. R. A. bulletins, Bureau Specialists, etc. A valuable and useful lot -----	34.00
1240	"Catalogue de Timbres Fiscaux" par A. Forbin, 1915. Enclosed in binder. Slightly frayed but a useful copy -----	22.00
1241	"Timbres Fiscaux de France & Colonies," A Forbin, 1937, front cover missing, otherwise fine copy of this scarce catalogue -----	6.00

The picture of Mr. Cabot accompanying this article was kindly furnished by his son, George D. Cabot, Jr.

#### MICHEL CATALOG ADDED TO LIBRARY

Through the kindness of Mr. Drew A. Nicholson, ARA 762, the 1962 edition of the Michel Briefmarkenkatalog Deutschland has been added to the ARA library. It will be listed as item 167 in the library and will be available to the membership under the usual terms.

#### Ohio Revenue Stamps

Approvals on request.

10 Ohio cosmetic stamps (mint) \$1.00  
161

C. A. REED

4059 Garrett Dr., Columbus, Ohio  
ARA #339

## SECRETARY'S REPORT

**Sec'y-Treas.: John A. Norton**

143 Merrick Road, Lynbrook, N. Y.

### New Members

- 943 Posell, Jacques  
944 Schwartz, David  
945 Zimmerli, Robert H.

### Applications Received

- Strohmeier, Albert D., 31 E. Lincoln Ave., Gettysburg, Penn., by F. Dorfman. Tax Pains, Cigars, Snuff, Cigarettes, Tobacco, Match & Medicine, etc.  
Mulvihill, Joseph G., 259 King's Road, Madison, N. J., by G. W. Linn. U.S.I.R., British North America, 19th Century British.

### Address Changes

- 859 Mongan, Arthur J., Box 146, Gibbstown, N. J.  
592 Lucas, John H., 691 Elizabeth Ave., Newark 12, N. J.  
73 Warner, A. L. D., 386 So. Burnside, Los Angeles 36, Calif.

### Dropped for Non-Payment of Dues

- 511 Baker, Wesley L.  
786 Brown, James A.  
881 Brown, Reynolds D., Jr.  
756 Bulkley, Jonathan D.  
340 Cheney, Willis F.  
794 Crevatin, Ermanno  
844 Darlington, Morton P.  
208 De Magistris, Leon  
921 De Shazo, Earl L.  
877 Farrington, Jeremiah A.  
632 Foresman, Ralph D.  
482 Gross, Herbert C., Jr.  
887 Gunn, Tom N.  
829 Halloran, Herman G.  
5 Herrmann, Charles H.  
210 Jacobs, Earl  
905 Jones, Emmett A.  
2 Joyce, Morton D.  
634 Kester, Lucille I.  
917 Kuehl, Henry E.  
466 Lazarus, H.  
701 Mac Leith, Jerry D.  
830 Mead, Harold H.  
95 Middleton, F. C.  
418 Morley, Earle V.  
274 Moses, Otto F.

- 854 McNeil, Mrs. Andrew  
615 Palmer, Ralph A.  
598 Pool, Henry L.  
875 Press, Steven E.  
630 Scheuermann, Henry  
35 Schuhmacher, Henry  
715 Singer, Hugo H.  
488 Stecker, Charles B.  
890 Thorp, Prescott H.  
900 Turnbull, David G.  
739 Tuttle, G. M.  
828 van der Poel, Prof. Dr. J.  
915 Van Dyke, Robert E.  
873 Ware, Roy C., Jr.  
73 Warner, A. L. D.  
899 Wetjen, Henry G.  
845 Williams, Howard E.

### Membership Summary

Previous membership total	404
New Members	3
Dropped for non-payment of dues	43
Current membership total	364

## WANTED

### U. S. POSSESSIONS REVENUES. TAX PAID AND REVENUE STAMPED PAPER

Spanish and Danish issues as well as during and since U. S. administration, Philippines, Puerto Rico, U. S. Virgin Islands, Mexico U. S. A. Vera Cruz, Hawaii, Alaska, free of tax cigarette labels. Literature on entire world's revenues. 160

**ROBERT SHELLHAMER**

ARA 145

2364 Crestview Rd., Pittsburgh 16, Pa.

## FUTURE DELIVERY

Prior to the delivery of the regular Future Delivery stamps, some of the offices overprinted the regular documentary issue with a hand stamp F. D. in large block letters. We can supply some of them.

2c ---- .35	80c --- 1.00
3c ---- .50	\$1.00 -- .25
4c ---- .75	\$2.00 -- .35
8c ---- .75	\$5.00 -- .50
10c --- .25	\$30.00 2.50

154

**EDGEWOOD STAMP COMPANY**  
Boynton Beach Florida