

Journal of
the American
Revenue Association

The American Revenue

CHECKLIST OF PRECANCELLED U.S. DARK BLUE 1919 PROPRIETARY STAMPS

Compiled by Harold W. Field

The list to follow in several succeeding issues of the American Revenuer was compiled about 1950. So far as known it has never been published, though several copies exist. The copy at hand was provided us several years ago by Harold Field. It had many hand written annotations and has now been edited slightly to put it in the form of Chappell's listing of the precancelled proprietaries of 1898 and retyped for the printer. It is presented with the acquiescence of Field in order that it may be more generally available and the effort spent in compiling it not lost.

Acknowledgement was made in the original to Mr. C. H. Chappell, Mr. Morton Dean Joyce and Mr. Henry Tolman II for their help and cooperation in preparing the data for the list. . . . Associate Editor.

ALL CANCELLATIONS READ HORIZONTALLY ACROSS
THE STAMPS EXCEPT WHERE NOTED OTHERWISE.

ALLIED DRUG PRODUCTS COMPANY CHATTANOOGA, TENN.

Type 1—Two line cancellation in typewriter type with punctuation marks in top line with date below in numerals.

A.D.P.

3-9-20

1c-3-9-20; black ink

UNKNOWN COMPANY

Type 1—Two line cancellation in typewriter type, possibly mimeographed, initials and date as shown.

A E

9-29-19

1c-9-29-19; ink?

APOTHECARIES HOUSE, HASBROUCK HEIGHTS, N. J.

Type 1—Caps in typewriter type, probably mimeographed, without punctuation or date.

A H

2c—no date; red ink

Type 2—Two line cancellation as shown. Plain caps.

Apothecaries

HALL

1c—no date; blue ink, reads down

2c—no date; blue ink, normal

BOERICKE & RUNYON, INC., NEW YORK, N. Y.

Type 1—Single line of large serified caps separated by ampersand, without punctuation, 18½ by 6 mm., ampers and 4½ mm. located ½ mm. above a line through bottom of B and R

B & R

1, 2, 3, 4 and 5c—no date; red ink

Type 2—Single line of large serified caps separated by ampersand, without punctuation, 18 mm. by 6 mm. in a heavier font than Type 1. Ampersand is 5 mm. high on same line as B and R and formed differently than the ampersand in Type 1.

B & R

1, 2 and 4c—no date; red ink

Type 3—Two lines of small serified type, top line consisting of caps separated by ampersand without punctuation 12 mm. by 3 mm. and bottom line of date in figures 2 mm. high.

B & R

9-15-21

1c-9-15-21; red ink

2c-9-13-21; red ink

3c-9-6-21; red ink

9-15-21; red ink

4c-8-22-21; red ink

9-6-21; red ink

Type 4—Like type 3 except the figures in the bottom line are 2½ mm. high.

B & R

10-29-21

1c-10-18-21; red ink

2c-10-18-21; red ink

4c-10-29-21; red ink

11-16-21; red ink

5c-10-18-21; red ink

(1919 Continued on page 71)

ARA AUCTION

Due to an oversight on your editor's part the closing date on ARA Auction No. 15 was omitted from the March issue. *Closing date should be April 21, 1977.*

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(The opinions expressed in the various articles in this journal are those of the writers and not necessarily endorsed by the Association and/or this journal.)

additional information elicited when received. The original letter is printed verbatim).

4 Glottis--Provisional stamp for general fiscal use. 1870.

Bucharest, Romania
 22 Februar, 1977

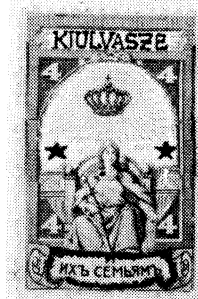
Presidente Gerald M. Abrams
 3840 Lealma Ave.
 Claremont, Calif. 91711, USA

Dear Mr. Presidente,

Please excuse my English because it is difficile for me. I am special-iste collector fiscals. Not many in this country. Perhaps your society members will be interest in special stamps. I am sending one for you to see. In 1879 Prussia and France were at war. Austria was not pay much attention to people who live in wet places near Danube River one place called Balta de Jos near Braila. This people not wish to be part of Austria empire and they make their own government in April 1870. They name country Kiulvasze for new Presidente. They use regular post stamps for mail because there are many, but they get small town printer to make fiscal stamps. Printer use stamps from religious group and take other picture from advertising. He make crude stamps for country Kiulvasze to raise money for operation of government.

Maybe three four thousand fiscal stamps were printed in value 1, 4, and 77 glottis. Unusual values because of exchange rate at that time. When Emperor Franz Josef hear about new country he sent cavalry brigade into Sirban, capital of Kiulvasze. They shoot Presidente and all officials, burn everything, smash printing press and kill printer. Everything destroyed. I have all values of Kiulvasze stamps for sale or trade for U. S. fiscal. If you have anyone interest, please give me address or please ask to write to me. I answer all letters in English. If you have Romania members I can write easier.

Thank you.
 Forster O. Avrilla



ARA Dealer Happenings

compiled by the editor.

This column is intended to inform ARA members of the activities of the ARA dealer-members. It is intended to aid members in finding material they might wish to obtain.

It is requested that dealer-members wishing items to be noted in this column forward such items to the editor. Because of the time lead involved dealer-members may wish to forward news of impending lists or sales before the list or catalog is printed.

HARRY HEUER (205 E. Nassau St., Islip Terrace, NY 11752) reports that he suffered a heart attack in June last, but is now on the path to a slow recovery. Best wishes, Harry. He also has managed to prepare a new list of foreign revenues-cinderellas at net prices; worth a look. Write direct, and ask for list No. 8.

THE 1871 SHOP (Don Reuter, Box 510, Farmington, MI 48024) has mailed the second of three complimentary copies of his 1871 Cinderella to all ARA members.

R. D. WARREN (Minuteman Stamps, Box 276, Philomont, VA 22131) has sent a copy of his illustrated list for March, 1977. Included for the first time is a listing of Canadian revenues as well as U. S. items.

ED COINTREAU (Stamps Information Associates, Inc., 156 State St., Boston, Mass 02109) has sent another auction catalog. Their auctions run several thousand lots always contain a fairly large number of U. S. and foreign revenue lots in addition to postage stamps, covers and literature.

DR. JOSEF WALLACH (P.O. Box 1414, Rehovot, Israel) has gone into the stamp business full time. For 60c in mint US commemoratives (for postage) he will send an illustrated price list of Holy Land revenues which contains enough information to almost qualify as a handbook.

Letters to the Editor

(Ed. note: Prexy Abrams has submitted this letter which he recently received. The material it contains is certainly interesting, and if any readers are able to shed any further light on this entire apparently lost episode in history, they may write to Mr. Abrams, as he is anxious to see how many of our members are familiar with this situation. He is in correspondence with the writer for further information, and will present

The President's Page

G. M. Abrams

STAFF CHANGES

Board Members Brian Bleckwenn, who doubled as Publicity Director, and Woody Woodward, also Librarian, have submitted resignations from these respective posts. The pressures of business and commensurate travelling have left little time for either to give the posts the necessary attention. Our gratitude to both gentlemen for the services performed while in these posts. Each will retain his Board membership as elected.

A. PUBLICITY: Dr. Dan Hoffman (now with a regular column in Linn's) has graciously volunteered to assume the subject duties, and has been appointed to the post on a temporary basis; in it, he will work in close coordination with this office. The masthead has been changed accordingly, and welcome aboard, Dan. On the other hand...

B. LIBRARY.....HELP WANTED: Volunteers are sought to assure the subject post. One will be selected and the library transferred at ARA expense. Instructions on library operation will be given, and all library-incurred costs will be reimbursed. The member will be expected to jump in with prompt dedication. If you would like to volunteer, please write me soonest, so the change-over can be made and the library be back in operation as quickly as possible. For cost considerations, only mainland US residents need apply.

IT NEVER RAINS.....

We have had a request for dual representation in the UK. Current Rep Dennis Rosser will share the territory with new member Tim Clutterbuck. Two heads better....? Further, member F. C. Kinsky of New Zealand has volunteered to act as our rep in Wellington. Thank you all, and the masthead has been so changed.

BUT..... We still await volunteers from countries where we have no representation. Duties are to get our publicity releases (which will be furnished) into whichever philatelic publications will cooperate, and to recruit additional members. If you would like to assist in the growth of the ARA, please write me.

I'M HONORED

to report that by invite from Editor Ken Wood of Stamp Collector (formerly Western...and when do we get it back, sir?), I will begin shortly (or may have by the time you read this) a new revenue column for the paper. Since Chuck Emery's column on Canadian revs appears therein, as well as R. E. Florida's Cinderella's Corner, and since Linn's now carries Dr. Dan's (see above) on USIR and Chas. Hermann's column on state revenues, this new one will be worldwide in scope, at this writing to be called FISCAL FILATELY. In the event I write something in error or which conflicts with what you know, please advise me; corrections will appear in the next column and be credited. If you have anything of worldwide revenue nature you would like to see published therein, write me; I am not averse to guest columns. But no catalog listings, please. Let's reserve them for the Revenuer.

MEXICAN UPDATE

We are advised by member Richard B. Stevens, author of the renowned catalog on Mexican revenues, that an attempt to correct-update the catalog is now in process. Mr. Stevens

solicits assistance, and anyone who can contribute is invited to write him at: Box 152, Elmhurst, Ill. 60126. The publication will be accomplished by MEPSI (Mexico-Elmhurst Philatelic Society International) which is a non-profit organization (like us), and will be offered in (hopefully) late 1977 or early 1978, at cost.

LOCKSEAL DATA?

UK rep Dennis Rosser (see masthead) would like correspondence with anyone who can provide full data (or nearly) on all the various US lockseals.

ADS OPENED TO PUBLIC

At rates 50 pct. higher than those charged members, the Board has approved providing advertising space to nonmembers, beginning next month. Such advertisers will learn quickly that it is cheaper to join. This action has been taken after due consideration of a number of requests. A press release has been sent to the philatelic press to publicize this change in policy. Only revenue-oriented and related ads will be accepted, and NOT from all would-be advertisers (i.e., they will be screened and must meet certain requirements we have established). Members are cautioned that we will not knowingly accept copy from persons not above reproach, but we are not infallible.

Should disputes arise or claims be registered, we will make every attempt to resolve them (see next item) but you are forewarned that the ARA ACCEPTS NO RESPONSIBILITY FOR LOSSES INCURRED BY ANYONE. If something you see appears questionable, write to this office BEFORE you take the plunge....(viz., "Ship for my best offer" types of ads).

ETHICS COMMITTEE ESTABLISHED

An all-volunteer 7-member committee has been formed to act in the event of disputes, in an advisory capacity to this office. Complaints from any source (member or nonmember) will be turned over to the Committee for study and investigation, with resultant recommendation. Should further action be required, the Board will make the final decision. Cooperation with the Committee by all persons is considered mandatory. Members who fail to cooperate on request will be considered as having performed "actions unbecoming a member" and treated in accordance with our By-laws. Our only recourse with nonmembers is to drop their ads; i.e., you're on your own. So, CAVEAT EMPTOR.

Committee members are as follows: Chairman, James Barkley (see masthead), Mike Gromet, Bill Waggoner, Mack Matesen, Chas. Kankovsky, Terry Hines and Dan Hoffman. Ideally, they will have little to do...but this is the real world.

BOUND VOLUMES?

In keeping with Publication Director Tom Harpole's suggestion, appearing in these pages, regarding a program to provide reprinted and bound volumes of the journal, by year, all members are invited to write to Tom and render an opinion. Should the interest in this approach prove sufficient to warrant making the attempt (which means that the ARA will accomplish this effort at cost plus expenses, provided we break even via sufficient orders, payable in advance) we will give the matter full attention. See masthead for his address.

NEW CANADIAN EFFORT

According to the March issue of the Canadian Revenue Society newsletter, our mutual member E. F. Vilter (5145 N. Palisades Road, Milwaukee, WI 53217) is in the process of putting together a listing of the Canadian liquor strips. Assistance is needed, and any who can help should write directly. (Pres. Page Cont. on page 76)

SOLVING THE PUZZLE OF THE MOSQUITO

by Louis S. Alfano, (ARA)

Copyright © 1977 Louis Alfano

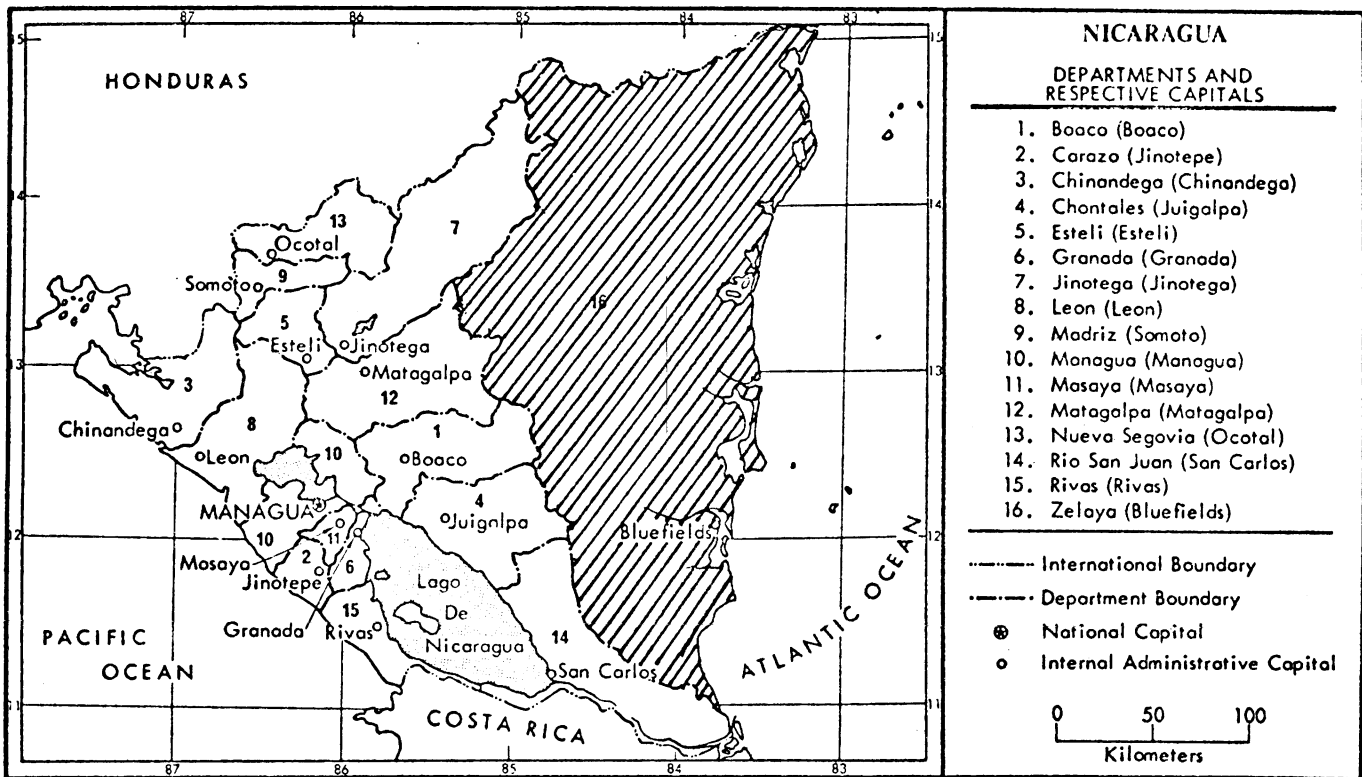


Figure 6. Map of Present-day Nicaragua, diagonal shading indicates the Department of Zelaya (Mosquito).

Figure 3. 5 cent second issue stamp



must therefore look to the history of this area up to that time in order to prove any hypothesis.

The Mosquito Coast is a strip of land which runs along the east coast of Nicaragua, with its northernmost end in Honduras. As early as 1625 there was a large British settlement on Mosquito. 2 From this time forward Britain and Spain (and later



Figure 1. 50 cent first issue stamp.

References to the fiscal stamps of the Mosquito Reservation of Nicaragua appear from time to time in the philatelic press, usually stating or implying that these items are the product of a United States or Anglo-American "Military Government." 1 These allegations are not rooted in history, but rather in the wishful thinking of those who would make these items part of a collection of U. S. Possessions fiscals, probably because they are printed in English instead of Spanish.

During the past year, we have spent several days in libraries attempting to track down the history of the area from conventional non-philatelic sources, hoping at first to prove to our own satisfaction that the Mosquito stamps did indeed belong to the "possessions" area. Our research, however, led us to abandon this position, as there is not one job of evidence pointing in the direction of U. S. gunboat diplomacy.

Used copies of the first issue Mosquito stamps in our collection all bear manuscript cancellations dated 1892 and 1893, so we

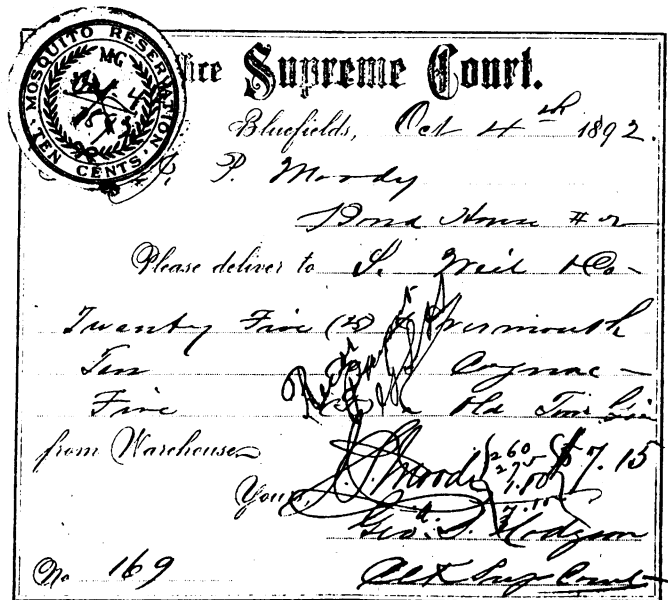


Figure 2. 10c first issue stamp on typical document.

Nicaragua) had intermittently laid claim to the area, which was populated by the "Misskits," or Miskitos, a savage race of mixed African (fugitive slave) and Indian blood. 3

In 1848 the British established a protectorate over the Mosquito Coast, recognizing Mosquito chief Clarence as "King of the Mosquito Kingdom." 4 This protectorate was not recognized by the United States or Nicaragua, but British influence remained strong in the area despite the objections of Nicaragua and the U. S.

Britain continued to hold sway in Mosquito until 1860, when, under the provisions of the Treaty of Managua, the British protectorate was abolished. 5 The treaty established the Mosquito Reserve (or Reservation) under Nicaraguan sovereignty with local self-government. The natives were also given the privilege of giving up this self-government at any time and becoming Nicaraguan citizens. 6 In 1894 the Mosquito Reservation was annexed to the Republic of Nicaragua under the name of the Department of Zelaya. 7

The first issue stamps of Mosquito are listed by Forbin 8 as being issued in 1898, an obvious error as they are found on documents dated 1892 and 1893. There are four known denominations: 5c, 10c, 50c and \$1, printed in black on blue paper. He lists the second issue 9 (5c vermilion, 10c violet, and 25c blue) as having been issued in 1899, another impossibility as there was no longer a Mosquito Reserve by that time.

The second issue was printed by the Hamilton Bank Note Engraving and Printing Co. of New York in sheets of ten (5x2), with the firm's imprint at top, both sides, and bottom. Hamilton was the firm of Nicholas Seebeck, so these may be speculations. No used copies are known. A conceptual sketch using the Nicaraguan revenue stamps of 1889 as prototypes gives the quantities ordered as "5 mil" for each denomination. The latest possible date for these would have to be 1894 if they were ever ordered by the Nicaraguan government.

Hartley 10 had two embossed adhesives on blue paper (apparently in the design of the first issue) valued 20c and \$1.

We do not know whether these belong before or after the first issue.

What, then, are the Mosquito stamps? An issue of a semi-autonomous state under British influence and Nicaraguan government is the best description we can give.

Why were these stamps printed in English? British influence for nearly three centuries had made English the *lingua franca* of the area.

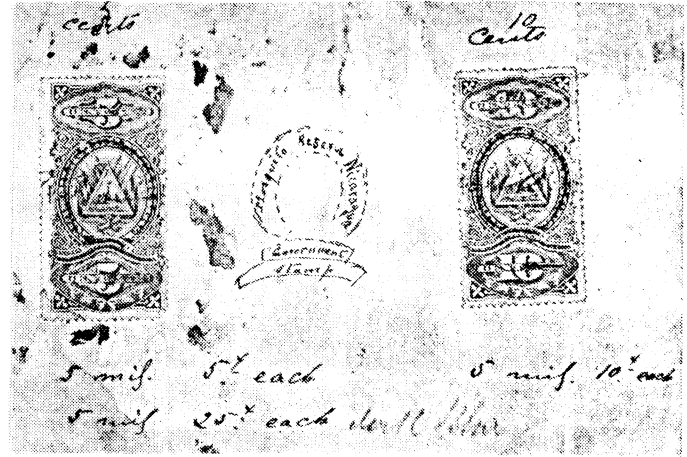


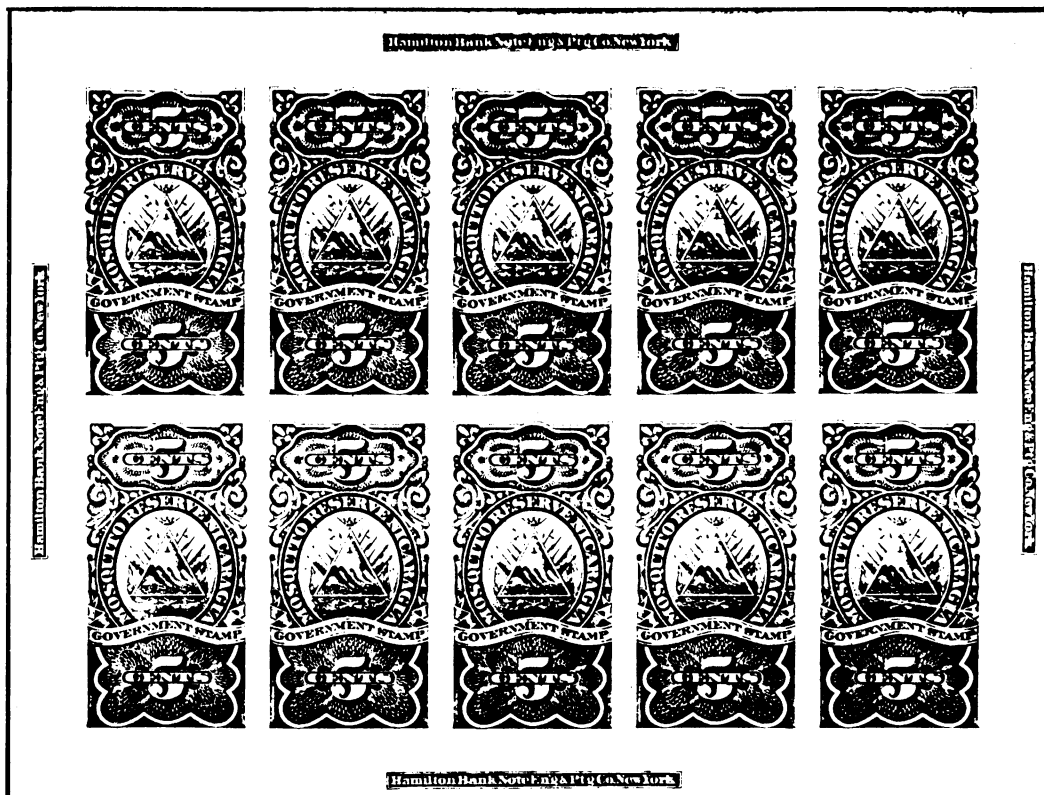
Figure 5. Conceptual drawing for second issue stamps.

Footnotes

1. Kaye, Max C., "Unusual Revenue Stamps Found," *American Revenuer*, Vol. 2, No. 2, p. 2 (September 1948), Hartley, Lionel, "Mosquito Reservation," *American Revenuer*, Vol. 10, No. 5, p. 36 (May 1956), and Chabot, Elliott C., "U.S. Possessions: An Overview," *American Revenuer*, Vol. 29, No. 5, p. 153 (May 1975).

(Mosquito continued on page 75)

Figure 4. Proof sheet of 5 cent second issue stamp.



THE EXPRESS WAY

By Gene R. Gauthier, ARA

730 Antler Drive, Mt. Zion, Illinois 62549
Photos by Boutrelle

(Number 6 of a series)

CORRECTION BY AUTHOR--

In a series such as this, where a great deal of research and data compilation is involved, an error or two is probably inevitable...no matter how carefully one checks his records and/or sources of data. An error in an assignment of an identification number occurred in the November 1976 installment of this express cancel series.

The existence of type AD-2B was incorrectly reported as having been in Dr. Shellabear's collection. Type AD-2B is the variety wherein the day date should be part of the original handstamp. However, further information has come to light proving without doubt that the day date on Dr. Shellabear's cancel was penned in with ink and not part of the original handstamp as previously reported. Therefore, Dr. Shellabear's cancel is now correctly identified as Type AD-2C. With this correction, no cancel with the day date as part of the original handstamp is known to this writer. It is quite possible that Type AD-2B might never have existed. Only time and further research will resolve this question.

ADAMS EXPRESS COMPANY CANCEL NO. AD-22 (New York).

The cancel shown by sketch in figure 1 consists of two concentric ovals, 27mm by 22mm, and 20mm by 15mm. "ADAMS EXPRESS COMPANY.", in 2½mm capital Gothic lettering, is between ovals at top. "N.Y.", in same size and style lettering, is between ovals at bottom. Month, date, and year, in three lines, is at the center, and is Roman style lettering 2½mm in height.



Figure 1.
(AD-22)

The cancel is known by this writer to occur only in blue. Relatively speaking, it is one of the later cancels known to have been used on the First Revenue Issue by any of the express companies.

Tabulation of datings or items known or reported to this writer:

DEC 14 1866	5c Express, imperf.
JUN 5 1867	5c Express, part perf, imperf hor. (Shellabear).
SEP 24 1867	5c Express, imperf. (Morrissey).
DEC 13 186?	5c Certificate (Shellabear).
Dating not reported	

ADAMS EXPRESS COMPANY Cancel Nos. AD-23A and AD-23B (New York).

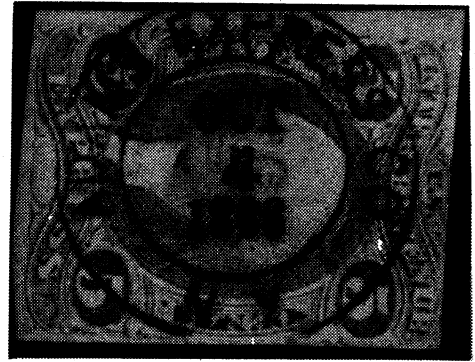
Cancel type AD-23, shown by photo and sketch in figure 2, consists of two concentric circles 23 mm and 14mm in diameters. "ADAMS EXPRESS CO.", in 2½mm Gothic lettering, is between circles at top. "N.Y.", in similar lettering, is between circles at bottom. Month, date, and year, in three lines, is in the center. In this latter portion of the cancel, the lettering is Roman, 2½mm in height.

The cancel is known in either of two colors: blue (assigned identification number AD-23A), or black (assigned AD-23B).

Multiples showing "socked on the nose" strikes on each stamp are also known to exist. A later article will pursue potential explanations for the existence of these multiples, and will also delve into reasons for datings on 5c revenue titles which are not within periods of time covered by tax laws detailed in my November 1976 and January 1977 express cancel articles.



Figure 2.
(AD-23)



Tabulation of type AD-23 known or reported to the author:

AD-23A (Blue).	
MAY 1 1866	5c Express, imperf.
SEP 8 1866	5c Express, part perf, imperf. hor.
SEP 8 1866	5c Express, imperf.
SEP 13 1866	Same.
SEP 19 1866	Same (Morrissey).
SEP 29 1866	Same.
OCT 1 1866	Same.
OCT 4 1866	Same.
OCT 5 1866	Same (Morrissey).
OCT 20 1866	Same.
OCT 26 1866	Same.
OCT 31 1866	Same.
Datings not reported	5c Express, part perf (Shellabear).
Datings not reported	5c Express, part perf, strip of five, (Shellabear).
Datings not reported	5c Foreign Exchange (Shellabear).

AD-23B (Black).	
NOV 18 1865	5c Express, imperf.
MAY 1 1866	Same.
MAY 1 1866	5c Express, part perf, imperf hor.
MAY 1 1866	5c Express, part perf, imperf hor., vertical strip of four.

ADAMS EXPRESS COMPANY Cancel No. AD-24 (St. Louis).

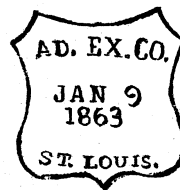


Figure 3.
(AD-24)



The fascinating cancel shown by photo and sketch in figure 3 is being shown and described as a result of the kind thoughtfulness of Mr. Michael J. Morrissey, who loaned me his example so that it might be presented in this series to ARA members.

The shield cancel is black in color. The cancel outline is approximately 1mm in thickness. The cancel at its widest point is 22mm. It is approximately 23mm in height.

"AD. EX. CO.", at the top of the shield, is Roman lettering 2½mm in height. "ST. LOUIS.", also in Roman lettering but 1½mm in height, is at the bottom of the shield. "JAN 9-1863", in two straight lines of Roman lettering 2mm in height is at the center of the cancel.

The only example of this cancel known to this author, loaned by Mr. Morrissey, is struck on a very fine example of the 5c Express (R25a).

ADAMS EXPRESS COMPANY
Cancel No. AD-7)



Figure 4.
(AD-7)



To have been presented in proper sequence, this cancel should have appeared earlier with the rest of the Adams "non-city" cancels. However, because I had no absolute proof that this was without question a cancel used by Adams Express Company, I purposely held off presenting it at that time. The "A. EX. CO." conceivably could also stand for American Express, a company which was also very active during the early months of 1863.

No cancel has been observed or reported on an original document as yet to this author. Hence, one cannot be absolutely sure that it is in fact from Adams until such time as use on an original document is authenticated. Correspondence with knowledgeable cancel specialists leans toward attributing it to Adams. Therefore, until a document is presented showing my assumption to be in error, I will assign the cancel to Adams, with the Identification number being AD-7.

The cancel, shown by sketch and photo in figure 4, is a black single circle, 20mm in diameter. "A. EX. CO.", in Roman lettering 2mm in height, is inside the circle at top. Month, day, and year, in three straight lines, falls within the center of the cancel. The latter is also Roman style lettering, but 2½mm in height.

Tabulation of datings known or reported to this writer:

Jan 14 1863	5c Express, imperf (Morrissey).
Feb 21 1863	2c Express, blue, imperf.
Mar 14 1863	5c Express, part perf (Shellabear).
Mar 27 1863	1c Express, perforate.

This concludes the listing of all Adams Express Company cancels known on the First Revenue Issue by this author. Undoubtedly others exist. I extend an invitation to all ARA members to submit cancel examples (or equivalent data) from this company which were not previously covered in this series up to this point. Any cancels or data submitted to this writer will, of course, be appropriately credited to the person submitting and-or assisting in this project.

The American Express Co.

This month begins the listing of American Express Company cancels on the First Revenue Issue. Before commencing with the actual listings however, I'd like to solicit additional information regarding American Express Company cancel data

which was mentioned previously in two separate articles in The American Revenuer. Also I'd like to find out if anyone can shed additional light on a possible cancel presented in an auction house catalog lot listed a number of years ago.

The first request regards cancels reported as having been observed and discussed at the May 4, 1976 meeting of the New York Chapter of the ARA (see September 1976 American Revenuer, page 209). This author sincerely invites correspondence from members who attended and-or exhibited Share Certificates at this meeting. The purpose for this request is to hopefully document further information relative to this most interesting use of revenues and cancels by the American Express Company.

Secondly... Brian Bleckwenn reported on page 169 in the June 1976 issue of The American Revenuer of seeing a printed American Express Company receipt with a manuscript cancel originating from Columbus, Wisconsin. This writer wonders if any other examples of receipts or cancels from this town in Wisconsin might be present in any member's collection.

The third item I am searching for more information about is possibly a cancel which might have been part of an auction lot in a sale held April 28, 1961, by the firm of John A. Fox. One cannot determine whether the item had an express company cancel from the brief description presented in the catalog, but, as part of my search for additional information on cancels, I am asking if anyone can assist. To quote the description in the sale "Cover, 24 Regt. Ohio Volunteers imprint in black, ms. \$90.00, red seals Amer. Exp. Co., Columbus, Ohio, 1c Express (R1) tied with long oval, fine." Does anyone know if the "long oval" mentioned is an express company cancel?

AMERICAN EXPRESS COMPANY
Cancel No. AM-1

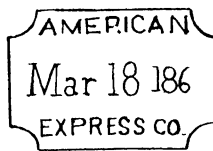


Figure 1
(AM-1)

The first cancel listed, and shown by sketch in figure 1, is taken from a pencil sketch sent to the author in November of 1965 by Dr. Hugh Shellabear. It was a cancel that Dr. Shellabear stated he had just recently acquired. The writer has yet to personally view an example of this cancel on an actual stamp, and other than this one

reported by Dr. Shellabear, no others have been brought to my attention. From his sketch, I estimate the cancel to be approximately 19mm high by 27mm wide. He stated his cancel was in black ink and on a 2c U.S.I.R. (R15c). Does anyone else have an example?

AMERICAN EXPRESS COMPANY
Cancel No. AM-2.



Figure 2.
(AM-2)

The manuscript cancel shown in figure 2 was found on a 5c Certificate (R24c) First Issue revenue stamp affixed to an American Express Company Share Certificate dated January 2, 1865. Similar to those certificates mentioned in the September 1976 article in The American Revenuer, this certificate was also signed by Wm. G. Farbo (Secretary),

Henry Wells (President), and Alex Holland (Treasurer).

The manuscript cancel is black ink with lettering approximately 3mm in height. Total cancel length is 17mm. The cancel slants upwards on the face of the stamp from left to right at approximately a 45 degree angle. In my sketch, I have attempted to duplicate the handwriting found on my example as closely as possible. Those members who also have Share Certificates from the American Express Company with cancels in manuscript are asked to compare my sketch with the (Express continued on page 70)

STATE NOTES

Terence Hines, ARA, SRS

A Brief History of State Revenue Stamps

Since the founding of this country every state has, at one time or another, issued its own revenue stamps. In addition, many counties, cities, towns, and even school districts, have issued revenue stamps of one type or another to show payment of some local tax or fee. This article will briefly review the history and the development of these fascinating stamps.

Before the American Revolution two of the colonies issued embossed revenues to show payment of their documentary taxes. Massachusetts first used such revenues in 1755 and New York followed suit in 1756. Following the Revolution the federal government, in 1798, began taxing various types of documents. Payment of this tax was evidenced by embossing revenues on the taxed documents. The first issue of these revenues bore the name of the state in which the tax was paid. Nonetheless, these are not state revenues as they were issued by the federal government and show payment of a federal tax.

Delaware, the first state to ratify the Constitution, was also the first state to use state revenues. These were also embossed stamps and were first used in 1793. All are extremely rare. Early in the 19th century Virginia and Maryland also used embossed state revenues. The Virginia issue was in use from 1813 to 1816. Maryland has two issues, the first lasting from 1818 only until 1819 and the second from 1845 to 1856. All these colonial, federal, and state embossed revenues are listed in *Scott's Specialized Catalogue of United States Stamps*.

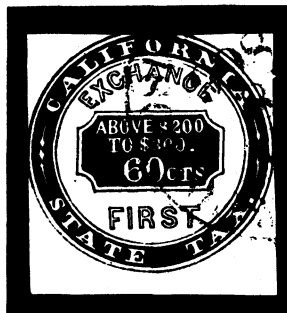


Figure 1.



Figure 2.

The State of California was the first state to issue non-embossed state revenues, in 1858. These circular stamps (Figure 1) were affixed to the appropriate documents as evidence of tax payment. This first series is a long one containing over 200 different stamps and over 350 varieties if differences in paper color and type are counted. The circular stamps were replaced in 1866 by more standard rectangular stamps (Figure 2). This set consisted of only about 50 different stamps. These first two issues of California have been described in detail by Kenyon (1920) and Johnson (1974, reprinted 1976).

By 1900 six additional states had issued revenue or inspection fee stamps. By 1920 eleven more states had issued such revenues. These states, the date of their first issue, and the type of stamp, are listed in Table I. As can be seen from Table I, not all the stamps issued by 1920 were documentary stamps. Several states did issue documentary revenues but several others issued inspection fee stamps for various agricultural

commodities. These were often of the "taxpaid" type with the denomination expressed in terms of some unit of the inspected product (e.g. "200 lbs. fertilizer"). Some, however, bore no denomination at all.

STATE	YEAR OF FIRST ISSUE	TYPE OF STAMP
Nevada*	1858	Documentary
Louisiana*	1865	Documentary
Alabama*	1867	Documentary
Oregon*	1871	Documentary**
Florida	1889	Fertilizer inspection
Virginia*	1900	Documentary
South Carolina	1906	Oysters
Iowa	1907	Feed inspection
Missouri*	1907	Stock transfer
Kentucky	1908	Fertilizer inspection
North Carolina	1909	Kerosene
Tennessee	1909	Feed inspection
New York*	1911	Documentary
Massachusetts*	1914	Stock transfer
Utah	1915	Documentary
Pennsylvania*	1916	Documentary
Mississippi	1918	Feed inspection

*Described in detail by Kenyon (1920)

**Described in detail by Applegate (1921, reprinted 1976)

During the period from 1920 to 1940 almost all of the remaining states issued revenues for the first time. The most common items taxed were documents, liquors, and tobacco. However, since they first issued revenues many states have issued stamps for very unusual products. North Carolina, for example, has issued stamps for dog food and a laundry tax (Figure 3). During the 1920s and 1930s the use of agricultural inspection fee stamps also grew widely.

Many states issued stamps for their cigarette and tobacco taxes. As often as not, these were not paper stamps, but decals which had to be soaked in water and slipped off a card backing before being affixed. These stamps are very small and often

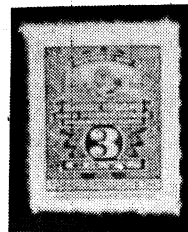
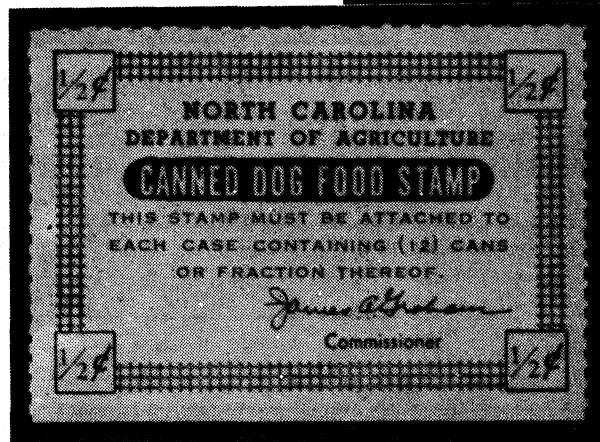


Figure 4.



Figure 3.



rather plain, although some of the early issues produced by the American Bank Note Company were beautifully engraved (Figure 4). Other unusual forms of indicating payment of taxes came into being during the 1920s and 1930s. Perhaps best known is the use of special metering machines manufactured by Pitney-Bowes, for use in stamping cigarette packages. An example for such a meter imprint is shown in Figure 5. These are still widely used and also are rather widely counterfeited.



Figure 5.

In recent years the use of revenue stamps by state governments has been declining. Many states have replaced stamps with systems whereby the amount of taxable merchandise is simply reported to the state at regular periods and taxes paid in one lump sum. Similar systems have been used extensively to replace agricultural inspection fee stamps.

In two areas, however, the use of state revenue stamps has increased in recent years. In 1968 the federal government eliminated the federal documentary tax. Many states promptly imposed their own tax and used stamps to collect it. Another area in which the use of state revenues has increased is in that of fish and game stamps. Kansas issued the first state hunting permit stamp in 1937, for quail hunting. Since then over 35 other states have issued such stamps (Vanderford, 1973). The use of these stamps is still growing and some states are producing issues that are almost as beautiful as the federal duck stamps.

This article is intended to be a general introduction to state revenues. In future columns I plan to deal in greater detail with several other aspects of state revenue collecting. The State Revenue Society, a chapter of the ARA, is made up of collectors interested in state and local issues. More information on state revenues and the SRS can be had by contacting the SRS at 210 Eastern Way, Rutherford, NJ 07070 or the author at Dept. of Psychology, University of Oregon, Eugene, Oregon 97403.

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Applegate, F. Oregon insurance stamps. *Mekeel's Weekly Stamp News*, August 20, 1921, whole No. 1598, pp. 471-473. Reprinted in *State Revenue Newsletter*, 1976, 16, 13-18, 32.

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Kenyon, B. *Documentary State Revenue Stamps of the United States*. Long Beach, California: Privately printed, 1920.

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DISTILLED SPIRITS
EXCISE TAX STAMPS
ALL F-VF USED

RX19 ..10.00	RX33 .. 2.50	RX39 .. 3.00
RX28 .. 1.75	RX34 .. 2.50	RX40 .. 5.00
RX29 .. .25	RX35 .. .25	RX41 .. 1.75
RX30 .. 1.50	RX36 .. 2.00	RX43 .. 6.00
RX31 .. 1.50	RX37 .. 2.50	RX45 ..10.00
RX32 .. .25	RX38 .. 1.00	RX46 ..18.50

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RUSSIAN BEARD TOKENS

D. Sher, ARA

The Russian beard token can almost be regarded as a revenue stamp in metal. These tokens were devised by Peter the Great in the late 1600's to be given as receipts to those paying the annual tax for keeping their beards and traditional Russian costume. After a trip to Europe he had decided his people should be like Europeans and shave off their beards.

The campaign failed and by the first quarter of the 18th century most of the copper beard tokens (which depict lips and a beard) were melted down for new coinage. They are scarce and desirable today.

French Tax Piscicole Update

H. JANTON, ARA 633

As promised, albeit delayed, here is the information on the 1975 French fishing permit stamps, to supplement the listing here in February last.

1975

Similar, dated 1975, inscriptions same as above (1974 issue); N.B.: The DIMANCHE stamp was prepared but not issued, and is to be discontinued.

- | | | | |
|------|-------------------|-----|-------------------------|
| 191. | blue & black | (A) | (ORDINAIRE) |
| 192. | green & black | (A) | (SUPPLEMENT) |
| 193. | deep rose & black | (A) | (SAUMONS) |
| 194. | brown & carmine | (A) | (DIMANCHE) (not issued) |
| 195. | rose & black | (C) | (PERMISS...) |
| 196. | violet blue & red | (C) | (PETITS-ADJUD...) |
| 197. | blue & black | (C) | (ADJUDIC...) |

All are wmkd multiple AGT; there are no corner dates for the type A sheets, while the type C sheets carry a '74 date in the lower left corner. There are no dates on the rear of the stamps.

Information on the 1976 issues will be forthcoming as soon as available.

DUCK STAMPS WANTED

	VF NH	VF SIGNED
RW1	\$42	\$11
RW2	95	25
RW3	35	13
RW4	19	4
RW5	21	4
RW6-9	15	3
RW10	10	3
RW11-19	5	*
RW20-4	9	*
RW25	6	*
RW26-8	13	*
RW29-30	29	*
RW31	25	*
RW32	21	*
RW33-4	23	*
RW35-6	8	*
RW37-9	5	*

(*write first) Any quantity accepted.

Southwest Stamp Co.

ROBERT E. PRATT

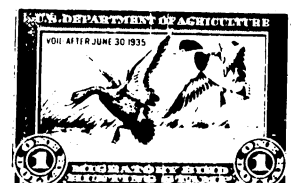
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A.S.D.A. - - T.P.A.

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THE DIES OF THE U.S. PRIVATE DIE PROPRIETARY MEDICINE STAMPS

Part VII

Richard F. Riley

A brief discussion of the dies of Curtis & Brown and of D. Ransom concludes this chapter set off as Alteration of Primary Dies.

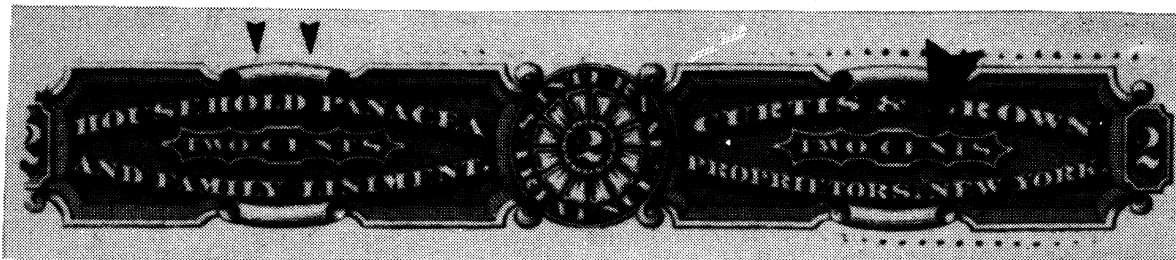
The Dies of Curtis & Brown and Curtis & Brown Manufacturing Co.:—Since the change in company name occurred 12 years after the original dies were ordered we can suppose that to effect a name change, either entirely new stamps were engraved or that the old ones were employed to lay down new dies lacking the company name.



28. The Curtis & Brown 1c stamp. NEW YORK-AND-BOSTON was replaced by MANUFACT'G—CO.—LIMITED to create the new die.

In the case of the 1c stamp, Fig. 28, all that would have been required would have been the erasure of the words NEW YORK—AND—BOSTON in the left panel, probably on a new unhardened transfer roll and creation of a new incomplete die on which was then entered MANUFACT'G—CO.—LIMITED. Probably that was the procedure though the die could have been softened, the offending intaglio lettering removed by hammering out and the new inscription then entered.

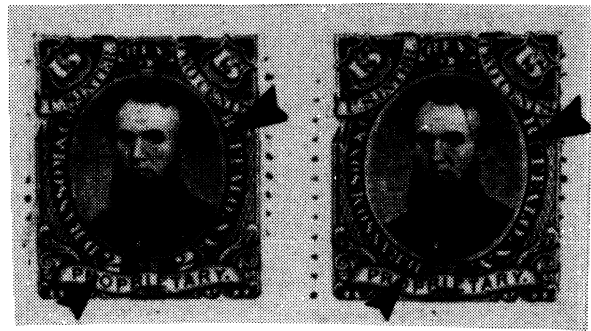
In the case of the 2c stamp, Fig. 29, the letters M'F'G C. LIMITED were inserted for the letters TWO CENTS in the central right panel and the word BROWN'S was engraved in the scroll over HOUSEHOLD PANACEA at the top of the left panel. Both changes could have been readily carried out in the same way as suggested for the 1c stamp.



29. The 2c Curtis & Brown was altered by the insertion of the word BROWN'S in the top left scroll (small arrows) and M'F'G. CO. LIMITED for TWO CENTS in the right central panel.

The Dies of D. Ransom and of D. Ransom, Son & Co.:—The 1c and 2c dies of D. Ransom & Co. were approved March 25, 1865 and presumably the final dies were prepared by engraving the denomination on partially completed laydown dies prepared from undenominated intermediate dies. See Fig. 30, left. The ornaments at top and bottom, and the ribbons to left and right of the vignette with name and address, appear identical on the two denominations.

Curiously however, as pointed out to me by George Brett, the engravings of the vignette on the 1c differs from that on the 2c and may have been done first. On the 1c denomination there are



30. The 2c Ransom dies. The small arrows point to changes in the die resulting from lengthening the name panels; the large arrows to differences in spacing about the central vignette.

3 diagonal lines to upper right in the small white triangle above the vest but only 2 diagonal lines on the 2c stamp. On the 2c stamp there is a white U or J-shaped mark in the beard just over the white triangle and a clear highlight over Ransom's left eye. Since they are basically the same engraving, the vignette on the 2c was simply reworked by way of a transfer roll and a new laydown. This all seems rather curious as dies for the two denominations were approved on the same date and certainly the vignette on the 2c denomination is an improvement over that on the 1c denomination.

When the firm name changed, so did the dies. The changes were much more extensive than was usually the case. On both stamps the name panel to left of the vignette was changed to reflect the name change and that on the right lengthened to match. This required removal of the numerals of value at the bottom and other associated recutting. See Fig. 30, small arrows. The central vignette on both values of the Ransom & Son & Co. appears lighter and is separated from the outer part of the design by a broader white space than on the D. Ransom stamps. Fig. 30, large arrows. The vignette on both denominations has the same characteristics as the vignette on the 2c D. Ransom stamp.

Both denominations of the stamps of D. Ransom and of D. Ransom, Son & Co. were used in very large numbers. The original plates for D. Ransom were prepared by Butler & Carpenter and their plate layout marks on the stamps on old paper are noticeable particularly along the top edge of the stamp near the corner of the shield with the letters U. S. No doubt these plates were also used by Joseph Carpenter. National changed the die and so made new plates. Stamps for D. Ransom, Son & Co., printed from these plates have much less noticeable layout lines than do stamps printed from new plates subsequently laid down by the Bureau and printed on watermarked paper.

Czechoslovakia Bank Note Control Stamps

by Martin Erler, ARA (Icking, Germany)



Slovakian issue



Russian issue

Pursuant to the previous article describing the 1919 issues used after WWI, the issues shown here were used following WWII for the same purpose of security. All were issued in late 1945.

ISSUES FOR SLOVAKIAN BANKNOTES

Normal paper, unwmkd, perf 12; letters in corners, no denominations.

Letters	color	profile facing	used for banknote denom
A	dark green	left	see note
B	red	left	see note
C	sepia	left	see note
H	violet	left	see note

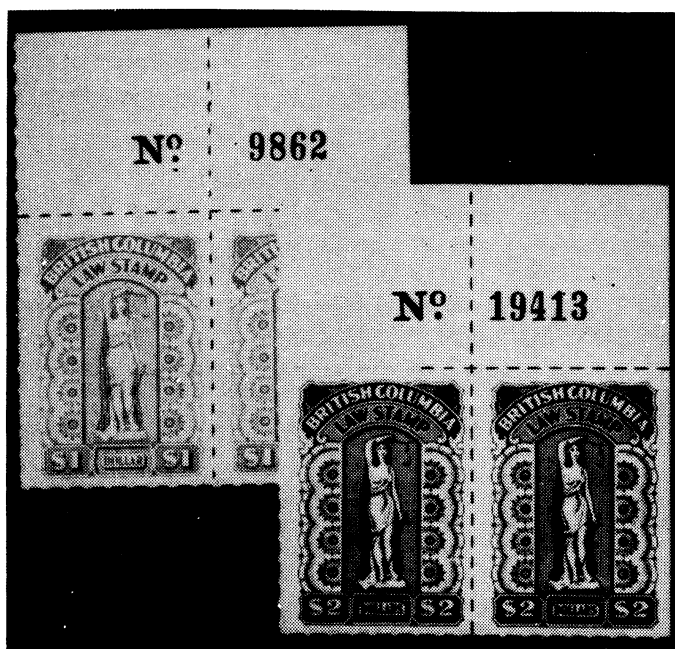
B	red brown	right (see foto)	500K
K	yellow orange	right	100K
Y	dark red	right	1000K

(Note: it is not known for the first 4 issues to which banknotes they applied)

ISSUES FOR RUSSIAN BANKNOTES (SO-CALLED)

All stamps contain the letters E and an overprint denoting the bank note denomination for application. Normal paper, unwmkd, perf 12. See foto.

Overprint	color of stamp	banknote use	color of overprint
100	blue	100K	black
500	blue	500K	red
1000	blue	1000K	red



The American Revenuer, April, 1977

Ile of Man: A Follow-up

G. M. Abrams, ARA



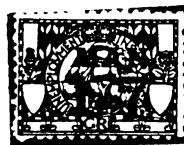
QV



ED. VII



GEO. V.
mint



MAN overprint or
cancel on GB
Unemployment
Insurance



GEO. VI



QEII
mint



recent
pictorial

From member John S. Bobo, in response to my recent query, come some illustrations of IOM revenues, as yet not on document, but showing presumably legitimate cancels. The fotos included all reigns from QV on, but included only mint Geo. V. and QEII portrait stamps. Our thanks to John for the fotos supplied. I still await ON DOCUMENT material.

UNREPORTED CANADIAN LAW STAMPS

by Thomas W. Turner, ARA

I have recently come across two (I believe) new uncatalogued (and unreported) British Columbia Law Stamps. They are a \$1.00 light "powder" blue and a \$2.00 deep magenta, both rouletted 6. They come in sheets of 25, as previous issues, in panes of 5x5. There are above the top row tabs, on which the two right hand stamps carry serial numbers. The remaining bottom and two sides are straight edged.

The paper is heavier and stiffer, more white appearing than those of previous issues. The Davac type of gum has been used, as with previous issues. My \$1.00 sheet is numbered 9,862 and the \$2.00 is numbered 19,413; using the "Resume of the Orders, Dates of Issues and Quantities Printed" from Bileski's British Columbia Revenue Stamps (1971), this would indicate that new orders have been printed and delivered since No. 61-April 1963 (\$1.00 numbers 4,001 thru 8,000) and No. 65-April 1968 (\$2.00 numbers 10,001 thru 15,000). It remains to be seen whether there will be similarly rouletted varieties for the other denominations.

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Voices from the Past

submitted by H. H. Wenck, ARA

(Ed. note: This piece is from the *Metropolitan Philatelist*, Vol. 1, no. 8 (Nov) and No. 9 (Dec) 1890)

AMERICAN PORTRAITURE UPON OUR REVENUE STAMPS

by Robert S. Hatcher

(Read before the Brooklyn Philatelic Club, Oct. 7, 1890)

The recent demise of the Hon. James B. Beck, United States Senator from Kentucky, is a forcible reminder of the fact that those of noted Americans who were at one time or another of prominence in the affairs of the United States Government, and whose features have adorned our various series of National internal revenue stamps during their lifetimes (Ed. note: !), have during the past few years sustained a noticeable decrease in their ranks by death. The last of these men thus honored upon such of the nation's issues, to pass away before the late Senator from Kentucky, was Lieutenant-General Philip H. Sheridan. Beck's portrait was placed upon a stamp for rectified spirits, of the series of and issued in 1875, now of extreme rarity. The physiognomy of the gallant "Little Phil", attired in regulation uniform, was retained but a short time upon the six ounce snuff stamp of fifteen years ago, owing to the agitation then taking place against the prevailing practice of placing portraits of living men upon the Federal securities, so his soldierly face yielded to the determined countenance of Thaddeus Stevens, deceased, though in every other respect, this stamp remained unchanged.

Ex-President, General Ulysses S. Grant died but a few years before Sheridan, and his familiar expression was conspicuous in several varieties, upon stamps for tobacco, distilled spirits, cigars and wine, of the 1871, 1872 and 1875 series.

Another high official, under this category, deceased in recent years, was the Hon. Morrison R. Waite, Chief Justice of the United States. The head of this exalted magistrate was engraved upon the 12½, 25 and 50c cigar stamps of 1875, but soon after, they were all replaced by others of identical design, bearing the engraving of the late William Pitt Fessenden.

The 1875 series of Strip stamps for manufactured tobacco suffered quite a radical change, soon after it appeared. The 1 oz. variety of this set was engraved with the bust of General James A. Garfield (in civil dress), at that time a member of Congress from Ohio. This was speedily abolished and its successor followed, with a full face picture of General Zachary Taylor, in full regimentals. The 2 oz. variety originally bore upon it the energetic likeness of William Orton, who was Commissioner of Internal Revenue for four months in 1878. When this stamp appeared, he was filling the position of President of the Western Union Telegraph Company, and he died in that capacity in New York in 1878. His features were superseded in the next 2 oz. stamp by those of the "Sage of Monticello", Thomas Jefferson.

The head on the 4 oz. denomination of the same series was at first that of the Hon. John W. Douglass, of Pennsylvania, who was Commissioner of Internal Revenue in 1870 and 1871. Quite recently he had been appointed by President Harrison as one of the three Federal Commissioners of the District of Columbia. A late photograph of this gentleman, lying before me, shows that he looks just the same today as when he figured years ago in the government vignette, except that his only facial adornment... chin whiskers... have become snow white since then. His vignette was removed to make way for that of the Hon. Salmon P. Chase, who had died a few years before, as Chief Justice of the United States.

The next value of the series, 8 oz., came out with the benign and kindly countenance of the Hon. Lot M. Morrill, who, after having held the portfolio as Secretary of the Treasury, afterwards went "on the road" as a commercial traveler, owing to financial reverses which he had sustained (Ed. note: While in

charge of the Treasury?????). He died, aged 70 years, in 1883. His smooth-shaven face was replaced by the similarly beardless one of the late President, Millard Fillmore.

The Hon. Hugh McCulloch, ex-Secretary of the Treasury, now living in retirement on his Maryland farm near Washington, is portrayed upon two different one dollar beer stamps in 1871, and upon the 60 pound tobacco stamps of 1872 and 1875.

The Hon. William A. Richardson, as ex-Secretary of the Treasury, and since 1885 Chief Justice of the Court of Claims in Washington, embellishes the 1872 21-pound tobacco stamp, which has become a prime scarcity.

The shrewd features of the Hon. John Sherman, who held the portfolio of Secretary of the Treasury, and is now United States Senator from Ohio, may be found upon our smallest snuff stamps—the ½ oz. of 1875, while its mate, the 1 oz. denomination, is graced with an excellent likeness of his present colleague, the Hon. Henry L. Dawes, Senator from Massachusetts. After a short career, the head of Senator Sherman succumbed to that of President James Monroe, and that of Senator Dawes to the effigy of President James Madison.

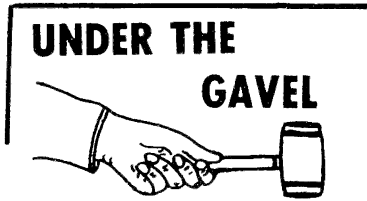
Upon the 4 oz. snuff stamp of the same issue, at first figured the thoughtful countenance of the Hon. George S. Boutwell, appointed from Massachusetts as the Secretary of the Treasury in President Grant's cabinet, and today one of the leading members of the bar in Washington (Ed. note: Hence his appearance on the liquor stamps?). He, also, met the fate awaiting those who for a short period adorned the snuff series, and in turn gave way to the bald head of John Quincy Adams. The last and highest value of this same series, the 16 oz., had impressed upon it at the outset, the bust of the Hon. David K. Carter, a few years ago Chief Justice of the Supreme Court in Washington, but now greatly changed in appearance and much aged, living in retirement in the city. His bust in turn was succeeded by Andrew Jackson.

The genial Iowan, the Hon. W. W. Belknap, makes a handsome portrait on the 10-pound snuff stamp of 1872. Since he retired from the Secretaryship of War, he has been engaged in the practice of law in the Nation's capitol. The vignette of General W. T. Sherman, brother of the Senator, and better known as "Old Tecumseh", latterly of St. Louis and New York City, has been made to do ornamental service upon as many different kinds of Uncle Sam's revenue stamps as his comrade in arms, General Grant.

The Hon. James Harlan is now well advanced in years, and does not closely resemble his portrait upon the 8 oz. tobacco stamps of 1871, which was taken while he was Secretary of the Treasury. He lives quietly at his comfortable home in Mount Pleasant, Iowa. The Hon. Columbus Delano, Commissioner of Internal Revenue in 1869, and Secretary of the Interior from 1870 to 1875, and now one of the trustees of Kenyon College, a resident of Gambier, Ohio, figured in this portrait-gallery, on tobacco and cigar stamps in 1872.

Francis E. Spinner, Treasurer of the United States during the war, and known as the "Watchdog of the Treasury", celebrated for his characteristic signature which was engraved in facsimile for many years on the U. S. Treasury notes, beams upon the observer with a genial smile from the 50-pound distilled spirits stamp of 1868. It is the same vignette portrait that was placed upon the 50c fractional currency notes formerly in circulation and of which he was the author and instigator. He is at present in feeble health and spends much time in Florida.

The Hon. John J. Cisco, Assistant Treasurer of the US at New York, under the administrations of Pierce, Buchanan and Lincoln, appeared upon a high value liquor stamp issued during the sixties (18...). He died in 1884. General John A. Dix, USA, is also upon an early liquor stamp. His death occurred at New York in 1879.



On February 8 and 9, 1977, ARA member Robert Siegel held an auction of U. S. essays and proofs. The following is a complete listing of revenue material in that sale. This material is very scarce and often unique. It is intended that through listings of this and similar auctions, members can gain knowledge of the value of such material since the standard catalogs are grossly inadequate.

REVENUE STAMPS

Prices Realized	ESSAYS	Estimates
	U.S. Revenue Essays are Numbered Based on the information contained in "Essays & Proofs of United States Internal Revenue Stamps" by George T. Turner, published in 1974.	
80	\$1.00 Orange & Brown, Foreign Exchange Die Essay on Blue Tinted Wave (Turner 1-Ag). 26 x 58mm, Lacking vignette & most of "\$1" symbols due to "testing", traces of blue tint remain, Scarce, Very Fine	E.VI
125	\$1.00 Black, Foreign Exchange Die Essay on Glazed White Wave (Turner 1-Ea). 64 x 75mm, "\$1" at top & bottom; "CANCELED" within vignette oval, Very Fine.....(Photo)	E.VII
125	\$1.00 Red, Foreign Exchange Die Essay in Glazed White Wave (Turner 1-Ea). 64 x 75mm, "\$1" at top & bottom; "CANCELED" within vignette oval, Very Fine	E.VII
105	\$1.00 Carmine & Green, Foreign Exchange Die Essay on White Glazed (Turner 1F). 28 x 60mm, mounted on card, colorless "\$1" symbols & Liberty vignette facing left, printed in fugitive ink; couple minor rubs within the vignette oval, otherwise Very Fine	E.VI
105	Embossed Liberty Head Vignette, USIR Die Essay on White Glazed (Turner 1 Vignette 2a). 32 x 33mm, Liberty Head to left, Very Fine	E.VIII
120	Embossed Liberty Head Vignette, Die Essay on Purple Colored Card (Turner 1 Vignette 2b). 46 x 54mm, Very Fine.....(Photo)	E.VIII
110	25c Black, USIR Die Essay on White Glazed (Turner 2a). 59 x 75mm, Liberty Head Vignette, "25" & "CANCELED", Very Fine (Photo)	E.VI
170	25c Brown, Dull Orange & Dull Red, USIR Die Essays on White Glazed (Turner 2a). First two 52 x 82mm, Last 37 x 63mm, Liberty Head Vignette, "25" & "CANCELED", 25c Brown crease, all trivial thins, Very Fine Appearance.....	E.VIII
90	25c Dull Rose & Brown, USIR Essay on Dull White Glazed (Turner 2-Ab). Liberty Head Vignette in Lathework Frame, cut to shape (as usual), mounted on card, Very Fine.....	E.V
105	Black, Liberty Head Vignette, "American Bank Note Co's Stamp", Large Die Essay, India Mounted on Card (Turner 2-D var). Reduced to 48 x 65mm, Very Fine, Unlisted in Turner(Photo)	E.VII
95	Orange & Blue, Liberty Head Vignette, "American Bank Note Co's Stamp", Large Die Essay on White Glazed (Turner 2-E). 33 x 57mm, small thin, Very Fine Appearance.....(Photo)	E.VI
105	Brown & Brown Red, Liberty Head with "American Bank Note Co's Stamp", Large Die Essay on White Glazed (Turner 2-E). 38 x 60mm, small thin, Very Fine Appearance.....	E.V
110	2c Black Frame, USIR Die Essay on White Glossy Paper (Turner 3a). 59 x 60mm, Frame similar to Postage Issues of the Bank Note Period, shows bit of Albino 5c Impression at right, tiny thin in top margin far from design, Very Fine.....(Photo)	E.VII
85	Embossed Shield, USIR Large Die Essay on Card. 47 x 69mm, Shield used as vignette for Turner 3-B, Very Fine, Unlisted.....	E.VII
115	5c Black Frame, USIR Die Essay on White Glossy Paper (Turner 4b). 57 x 60mm, Frame Adopted for U.S. No. 205, shows bit of Albino 2c Impression at left, Very Fine.....(Photo)	E.VII
115	5c Orange, USIR Essay on India (Turner 4Aa). Stamp size, Design Similar to U.S. No. 205 with Washington Vignette facing right; Engraved Vignette in Black on White Glazed used for this Essay accompanies, Latter tiny thin in top margin, Very Fine.....	E.VII

115	5c Brown Frame, USIR Essay on India, Washington Vignette Affixed to Oval (Turner 4B var). Engraved Washington Vignette facing left, similar to small size Second & Third Issue Revenue vignettes, (Model similar to Turner's 4B & 4C), Very Fine.....(Photo)	E.VIII
170	10c Blackish Brown, Bright Red, Washington Head USIR Die Essay on White Glazed (Turner 5a). 64 x 77mm, Washington Head to Right, Numerals "10" in each corner, Former tiny thins far from design, Very Fine.....(Photo Ex)	E.VIII
120	10c Blue, Dull Blue, Washington Head USIR Die Essay on White Glazed, India (Turner 5a, 5b). Former stamp size, thins; Latter small thin & some minor staining, otherwise Very Fine.....	E.VII
95	25c Black, Certificate Frame Essay on India with Etched T. & B. Label Frames & Ornaments (Turner 6). Small tear & tiny thins, Very Fine Appearance.....	E.VIII
95	25c Black, Certificate Frame Essay on India with Etched T. & B. Label Frames & Ornaments (Turner 6). Small thins & some age toning, Otherwise Very Fine.....	E.VIII
115	25c Red, Certificate Essay on India (Turner 6B). Washington to Right, format similar to 25c First Issue Revenues; margins to slightly in at right, couple small thins, Scarce.....(Photo)	E.VII
115	\$3.00 Gray on Yellow, Manifest Die Essay on Bond (Turner 9b var). 38 x 58mm, Washington to left, "Manifest" & "Three Dollars" in Lathework Frame, ms. notation partly removed during testing, small thin, Very Fine Appearance.....	E.VI
90	\$200.00 Blue Green & Black, USIR Plate Essay on Stamp Paper, Perforated & Gummed (Turner 10b). Eagle Vignette in Lathework Frame, Similar in Size & format to \$200.00 First Issue Revenue; margin irregularly reduced at left, Scarce Item.....(Photo)	E.VIII
170	Black Lathework Frame, 2c Black, USIR Die Essays on White Glazed (Turner 11, 12b). Former 42 x 43mm; Latter 63 x 78mm, "TWO CENTS" & "U.S. INTER. REV." with same square Lathework Frame. Very Fine.....	E.VIII
105	2c Red, USIR Die Essay on White Blazed (Turner 12b). 64 x 76mm, "TWO CENTS" & "U.S. INTER. REV." within square Lathework Frame. Very Fine.....(Photo)	E.VII
95	2c Dull Carmine, USIR Die Essay on Stamp Paper, Yellow Safety Opt. (Turner 12L). 23 x 24mm, "TWO CENTS" & "U.S. INTER. REV." within square Lathework Frame, ms. "J.M." on face, Scarce, Very Fine.....(Photo)	E.VI
135	Violet USIR Die Essay on India, Unfinished Die (Turner 13a). 31 x 31mm, "U.S." in center and each corner, Four Stars, one on each side; background of "UNITED STATES INTERNAL REVENUE" repeated in horizontal rows. Very Fine.....(Photo)	E.VI
150	Lincoln Vignette, USIR Essay on White Glazed (Turner 15c, 15d). Five, Four Diff. (Brown, Orange, Dull Purple & Dull Red) all approx. 45 x 57mm, another Dull Red (25 x 36mm); trivial thin specks, one minor stains, Very Fine Appearance.....	E.VIII
120	Black Lathework Frame, USIR Essay on White Glazed (Turner 17b). 47 x 52mm, "UNITED STATES INTERNAL REVENUE" colorless inscription, Very Fine.....(Photo)	E.VIII
115	Lincoln Vignette within Surface Printed Frame, USIR Die Essay on White Glazed (Turner 19). Red Vignette on Light Green, Cut to Octagon shape, tiny thin, Very Fine Appearance.....	E.VI
110	Lincoln Vignette within Surface Printed Frame, USIR Die Essay on White Glazed (Turner 19). Gray Blue on Dull Orange, fugitive surface color bit smeared from "testing", Very Fine.....(Photo)	E.VII
135	Lincoln Vignette within surface Printed Frame, USIR Die Essay on White Glazed (Turner 19). Gray Blue on Light Rose, tiny thin, Unlisted in Turner.....	E.VII
110	\$1.00 Black, USIR Lincoln Die Essay on White Glazed (Turner 20a). 63 x 75mm, Lincoln Vignette, "UNITED STATES INTERNAL REVENUE" & "ONE DOLLAR" within a rectangular frame, Very Fine	E.VI
200	\$1.00 Gray Blue, USIR Lincoln Die Essay on White Glazed, Buff Surface Printed Lathework Background (Turner 21a). Design Identical to Turner 20a, fugitive background smeared from "testing", Very Fine.....(Photo)	E.IX
120	5c Black Lathework Frame, USIR Die Essay on White Glazed (Turner 23a). "INTER. REV.", "FIVE CENTS", "U.S." at top, numeral "5" at bottom, Registry crosses at top & bottom, Very Fine.....(Photo)	E.VIII
135	\$2.00 Black, Washington Head USIR Die Essay on White Glazed (Turner 25Cb). 53 x 75mm, Washington Head to left, "UNITED STATES INTER. REV." & "TWO DOLLARS" in rectangular Lathework Frame, Also incl. almost identical Washington Head vignette (Black on White Wave) Die Essay, Very Fine.....	E.VII
120	\$2.00 Black, Washington Head USIR Die Essay on India, Brown Safety Opt. Tint (Turner 25Hb). 34 x 57mm, Washington Head to left, "UNITED STATES INTER. REV." & "TWO DOLLARS" in rectangular Lathework Frame, Very Fine.....	E.V
190	\$2.00 Black, Blue, Washington Head USIR Die Essays on Glazed White, Altered Die (Turner 25G). Both 48 x 76mm, Washington Head to left, "UNITED STATES INTER. REV." & "TWO DOLLARS" in rectangular Lathework Frame, Die Slightly Altered from Turner No. 25F, Very Fine.....(Photo Ex)	E.VIII
145	\$1.00 black, USIR Frame Die Essay on White Glazed (Turner 26B). 60 x 75mm, "One Dollar", "One" & Numerals "1" in Lathework Frame, Vignette Oval consists of horiz. & vertical lines, Very Fine.....(Photo)	E.VIII
270	Washington Vignettes, Die Essay on White Wave Glazed (Turner 28b). Engraved Vignette with "United States" in a curve above, Cpl. Set of Five Colors, (approx. 36 x 42mm), three have margin thins far from designs, Also Listed in Brazer as 95E-Af, Very Fine (Photo Ex)	E.IX
125	\$1.00 Orange & Black, USIR Essay on Stamp Paper, Perforated & Gummed, Without Black Labels (Turner 29 var). "One Dollar", "One" & Numerals "1" in Lathework Frame, Washington Vignette;	

(Gavel continued on page 76)

If You've Never Seen It, It's Priceless

By Herman Herst, Jr., ARA



RW1 on Form 3333

Most philatelists who really know their stamps shy away from wanting to be called "experts". The longer one is in stamps, the more he realizes that he has so much yet to learn.

Not long ago a dealer who two years ago was painting houses for a living, offered us a cover saying "In all my experience, I have never seen anything like it". Actually, the statement meant little, not because his experience was limited to two years, but because in philately, especially in covers, no two are ever the same.

What brings this up is a beautiful single of the first Duck stamp of 1934, RW 1 which was mounted on a small card, the size of a membership card, reading FEDERAL MIGRATORY—BIRD HUNTING CERTIFICATE AND STAMP. The owner had never seen anything like it before; he was torn between asking \$500 or \$1,000 for it. And we were given the opportunity to buy it at our own price — as long as it was over \$500.00. We declined the opportunity.

It is true that most Duck stamps are affixed to the owner's hunting license, which is of course State issued. (Many States have their own tax stamps for bird-hunting; we know that Kansas does, and we believe that South Dakota does also. Licenses with both Federal and State hunting stamps from these states are not uncommon.)

But back in 1934, when the first Duck stamps appeared, not all States charged for a hunting license. The imposition of a Federal tax on these hunters was the first time that they had been asked to pay for the privilege. And of course these hunters, with no State license on which to affix the stamps, had nowhere to put them. We recall one midwestern hunter showing us his red cap; he had glued the Duck stamp, a lovely No. RW 2 (now cataloguing \$150) to the visor of the cap. (We have often wondered where it is today; how does one mount a red hunting cap in a stamp album if he collects revenues on cover?)

Uncle Sam obligingly provided stiff cards on which the Duck stamps could be mounted, if the hunter had no State card. The Post Office distributed them. One could get as many of them as one wished, simply for the asking. The writer picked up a large pile of them in 1935, and for years, he gave them to any collector of Duck stamps who wanted one. But even at that price, they did not go fast. When we moved from New York to Shrub Oak in 1946, the remainders were burned.

Post Offices sold the Duck stamps of course, and if the hunter had no card of his own, the P.O. affixed the stamp to the card. The hunter was supposed to sign the stamp, just as he is supposed to do today. (The price of a Duck stamp has gone from \$1 to \$5 in the intervening years, a greater increase than the price of duck at the butcher has undergone, but this is true of most taxes.) In the example shown, the hunter neglected to sign the stamp. This negligence was by no means unusual; a good proportion of the Duck stamps affixed to licenses today are not

signed. It is not at all difficult to remove the stamp by soaking and have it regummed. While no one can say what the percentage of early Ducks there are in albums today soaked from licenses and regummed, it is considerable.

But a Federal Migratory hunting license card with a Duck stamp on it is not worth \$1,000. It is not worth \$500. It isn't even worth \$100. But at least they are so infrequently seen today that a story on it is in order.

FEDERAL LAW

No person over sixteen years of age shall take any migratory waterfowl unless at the time of such taking he carries on his person an unexpired Federal migratory-bird hunting stamp issued to him by the Post Office Department under regulations prescribed jointly by the Secretary of Agriculture and the Postmaster General, except that no such stamp shall be required for the taking of migratory waterfowl by Federal or State institutions or official agencies, for propagation purposes or by the resident owner tenant or share cropper of the property or officially designated agencies of the Department of Agriculture for the killing of such waterfowl when found injuring crops or other property, under such restrictions as the Secretary of Agriculture may by regulation prescribe. (Public No. 124, approved March 16, 1934.)

Having read the foregoing I do certify that I am not required by State law to have a game license.

Franklin R. Perry

(Signature of owner)

Back of Form 3333

DOMINICAN REPUBLIC REPORT

by Jack K. Adams, ARA

Counterfeit revenue stamps continue to turn up in the Dominican Republic, the latest find being the result of a police raid on the counterfeiter's home in Santo Domingo.

Subsequent to the December 17 arrest of two men who attempted to put some 30 fake revenue stamps in circulation (LINN'S, January 31, page 51), police investigations led to the home of the counterfeiter who was equipped with an offset printing press, negatives for making the printing plates, and a large quantity of "safety" paper. A search of the premises on March 4 turned up a box containing 2,364 counterfeit two-peso stamps. During interrogation, the accused counterfeiter admitted that he printed fake checks in addition to revenue stamps and he identified two other individuals who were involved in the operation. These persons are now being sought by the police.

The accused counterfeiter stated that he printed 4,000 two-peso stamps. Of this amount, the police have located approximately 2,400 and the whereabouts of the remaining stamps are unknown. In his statement following the December arrests, the head of the Internal Revenue Service, Mr. Freddy Bordas Pena, declared that the counterfeit stamps are easily distinguished from their genuine counterparts. However, a police official involved in the recent find described the forged stamps as "perfect".

Revenue stamps in the Dominican Republic are sold at a limited number of specifically designated tax offices located throughout the country. Those offices, especially the ones in Santo Domingo and other larger cities, are often crowded and the purchase of stamps may require waiting in line for quite some time. A few private individuals buy quantities of the most-used stamps and offer them for sale to anyone who does not wish to spend time waiting to purchase stamps at the tax office. The sellers of these stamps naturally charge a "fee" for their services. This practice, although tolerated, is frowned upon by the authorities since it is through such middlemen that fake stamps can easily be put into circulation.

GRIFFIN STAMP COMPANY

P.O. BOX 374

Auburn, Washington 98002

Usual auction rules.

Mail Bid Auction NO. 6

Closing Date May 31, 1977

KEY TO DESCRIPTIONS

CENTERING

- 1 - 4 mgns, perfect
- 2 - 4 mgns, normal
- 3 - 4 mgns, off center
- 4 - close or just cut, one side
- 5 - cut into, one side
- 6 - cut into or just cut, 2 sides

APPEARANCE

- XF - extra fine
- VF - very fine
- F - fine
- VG - very good
- G - good

ABBREVIATIONS USED

- S.O.N. - sock on the nose cancel
- M.S. - manuscript cancel
- H.S. - hand stamp cancel
- M.D. - minor defect
- S.B. - suggested bid
- EST - estimate of value

1. R2C (4F) 4 rows of extra perms. punch cancel	Cat. 40.00	59. R63B (4VF) M.S. cancel small tear	Cat. 1.00
2. R3B (4F) H.S. large "C". Choice.	Cat. 20.00	60. R54C thru R63C - complete 50c set. R57 and R62 have faults.	Cat. 11.50 - S.B. 4.50
3. R4C (2VF) M.S. Cancel	Cat. 2.00	61. R64C (5VF) light S.O.N. H.S.	Cat. 1.75
4. R5B (4F) pair. M.S. cancel	Cat. 2.00	62. R65C (5VF) light H.S. Deep, rich color	Cat. 1.65
5. R7C (5F) M.S. cancel	Cat. 3.50	63. R65C (4F) S.O.N. H.S.	Cat. 1.65
6. R8C (5F) M.S. cancel	Cat. 3.00	64. R65D (4F) light H.S. cancel	Cat. 3.00
7. R12C (2F) M.S. cancel	Cat. 5.00	65. R66A (2VF) M.S. cancel	Cat. 2.75
8. R14C (4F) Pen cancel	Cat. 7.00	66. R67A (3F) pin hole. M. S.	Cat. 6.50
9. R14C (6F) S.O.N. H.S.	Cat. 7.00	67. R69A (4VF) M.S. cancel	Cat. 2.75
10. R18B (3VG) Pen cancel	Cat. 35.00	68. R70A (5F) Red. H.S. cancel	Cat. 7.00
11. R19B (4F) Pair. M. S. cancel	Cat. 5.00	69. R72A (2VG) M.S. cancel	Cat. 6.25
12. R21C (5F) Light pen cancel. Hard to Find.	Cat. \$100.00	70. R72C (5VF) very light cancel	Cat. 4.00
13. R22C (4F) H.S. cancel	Cat. .85	71. R72C (5F) M.S. and punch	Cat. 4.00
14. R25A (1XF) H.S. Choice	S. B. 1.50	72. R72C (VG) M.S. cancel	Cat. 4.00
15. R27B (2VF) Pair. M.S. cancel	Cat. 7.50	73. R73A (1VF) pen cancel	Cat. 5.00
16. R28C (3F) Light pen cancel	Cat. 1.75	74. R73C (6VG) M.S. cancel	Cat. 37.50
17. R38C (4F) Pen cancel, very small thin	Cat. 5.00	75. R73C (6F) M.S. cancel	Cat. 37.50
18. R38C (6F) very light cancel	Cat. 5.00	76. R74C (4F) M.S. cancel	Cat. 35.00
19. R39C (6F) pen cancel	Cat. 3.25	77. R76C (6F) pen cancel	Cat. 8.00
20. R39C (6F) choice S.O.N. H.S.	Cat. 4.00	78. R77C (4F) S.O.N. H.S. crease	Cat. 11.00
21. R40B (4VF) pen cancel	Cat. 27.50	79. R78A (1VF) M.S. very nice copy	Cat. 7.25
22. R41C (4F) embossed cancel	Cat. 8.00	80. R78C (6F) S.O.N. Blue H.S.	Cat. .90
23. R42A (2VG) soiled - small margin crease	Cat. 4.00	81. R78C (4F) unclear H.S. fresh	Cat. .90
24. R44B (5F) M.S. cancel	Cat. 1.75	82. R79C (5F) unclear S.O.N. H.S. pulled perf.	Cat. 25.00
25. R44B (5F) M.S. cancel. Sheet margin at top	Cat. 1.75	83. R80C (4VF) choice S.O.N. H.S. light purple color	Cat. 17.50
26. R44B (4F) M.S. cancel. top sheet margin copy	Cat. 1.75	84. R80C (2VF) S.O.N. H.S. and herringbone cut	Cat. 17.50
27. R44C (2VF) sheet margin, Un cancelled. Oxidized	Open	85. R81A (2F) small 3 M.M. tear	Cat. 25.00
28. R45B (4G) two tears. Damaged	Cat. 9.00	86. R81C (4F) appears unused	Cat. .65
29. R46B (4F) Punch and M.S. cancel	Cat. 3.00	87. R81D (3VG) S.O.N. H.S. soiled	Cat. 1.00
30. R46C (4F) unused strip of three	Open	88. R82C (4F) S.O.N. H.S. pulled perf.	Cat. .65
31. R47A (3VG) red H.S. pinhole, torn	Cat. 8.25	89. R83C (4F) pen cancel	Cat. 7.50
32. R47C (3F) M.S. cancel	Cat. 1.60	90. R83C (6F) S.O.N. H.S. pinhole	Cat. 7.50
33. R47C (4F) 4 H.S. cancels	Cat. 1.60	91. R84C (4F) unclear H.S. cancel	Cat. 1.10
34. R48C (5F) M.S. cancel. Sheet margin at bottom. M.D.	Open	92. R85A (5F) blue, H.S.	Cat. 18.50
35. R49A (4F) M.S. Aug. 13, 1863, early use	Cat. 35.00	93. R85C (6F) S.O.N. H.S. crease	Cat. 1.35
36. R49A (2F) M.S. June 16, 1863, early use	Cat. 5.00	94. R86A (4VF) red H.S. - B.S. & Co. May, 30, 1863. very early use. choice showpiece	Cat. 20.00
37. R49C (4F) M.S. cancel	Cat. 1.75	95. R86C (4F) S.O.N. H.S. pinhole	Cat. 3.00
38. R49C (5VF) choice S.O.N. H.S.	Cat. 1.75	96. R87C (4F) M.S. cancel. Crease	Cat. 7.50
39. R50C (4F) M.S. cancel	Cat. 7.00	97. R88C (2F) small margin tear. M.S.	Cat. 2.25
40. R50C (4VF) choice S.O.N. H.S.	Cat. 7.00	98. R88C (3VF) M.S. cancel. Rich color	Cat. 2.50
41. R50C (4F) M.S. cancel	Cat. 7.00	99. R89A (2VG) small piece out of margin	Cat. 8.00
42. R51C (4VG) S.O.N. H.S. cancel. Scissor cut in half - expertly repaired	Cat. 8.25	100. R89C (3F) M.S. cancel. crease thru stamp	Cat. 1.50
43. R52A (1XF) s. Beautiful color. Choice.	Cat. \$11.00	101. R90C (3F) S.O.N. H.S. 8 m.m. tear. tape stain	Cat. 22.50 - S.B. 4.50
44. R52A (5VF) M.S. cancel	Cat. 11.00	102. R91C (3F) M.S. cancel. small 5 m.m. repaired tear	Cat. 6.00
45. R52C (3F) M.S. very small thin	Cat. 1.00	103. R92C (4F) M.S. cancel. faded	Cat. 7.25
46. R53B (5F) Red H.S.	Cat. 1.35	104. R93C (6F) S.O.N. H.S.	Cat. 8.00
47. R53C (3VF) uncancelled	Cat. 1.00	105. R93C (6VG) printed one line cancel. thin, rough perms.	Cat. 8.00
48. R53C (2VF) choice S.O.N. H.S.	Cat. 1.00	106. R94C (5F) M.S. cancel	Cat. 18.50
49. R55C (3F) choice - Red S.O.N. H.S. Small tear and scuff	Open	107. R95C (3F) S.O.N. H.S. small sealed tear	Cat. 7.50
50. R57A (2VG) two small tears	Cat. 7.00	108. R96C (3F) M.S. cancel. small 1/2x1/2 m.m. piece out of side	Cat. 7.50
51. R57A (4VG) soiled M.S. cancel	Cat. 7.00	109. R97C (5VF) M.S. cancel, good color	Cat. 35.00
52. R59A (2F) pen cancel	Cat. 5.00	110. R98C (5VF) S.O.N. H.S.	Cat. 10.00
53. R60C (2VF) red pen M.S.	Cat. 1.00	111. R98C (4VF) bold S.O.N. H.S. choice stamp	Cat. \$10.00
54. R61A (4F) 3 huge margins, small sealed tear	Cat. \$12.50	112. R100C (4VF) dark M.S. cancel	Cat. 30.00
55. R61A (2F) pinhole. M. S.	Cat. \$12.50	113. R101C (3VF) M.S. cancel. small hinge thin	Cat. \$32.50
56. R62A (4F) M.S. cancel	Cat. \$4.00	114. R102C (3VF) neat M.S. cancel. reverse discolored but does not affect VF appearance of stamp. Bright colors. A	
57. R63A (5VG) M.S. cancel	Cat. \$25.00		
58. R63B (4F) S.O.N. H.S.	Cat. 1.00		

GRIFFIN STAMP COMPANY

P.O. Box 374

Auburn, Washington 98002

- very nice addition to your collection. Cat. \$175.00
 115. A small dealers stock of 1st, 2nd and 3rd issues. 133 common
 and a few better. Up to \$5. No "A" or "B", no punch and
 not over 5 of ea. some M.D. Cat. \$54.00 EST 7.50
 116. 5 first issue - all major damage. Cat. 26.20 S.B. 2.50

1st ISSUE CANCELS

117. Large lot of 62 first issue "C" numbers. All H.S. some
 S.O.N. no more than 6 of ea. Cat. \$21.00 EST \$15.00
 118. R3C (3VF) Choice, bold, printed "P.T.I. Aug 1865" Open
 119. R5A (3F) partial Wells, Fargo cancel. Open
 120. R5C (2VF) choice S.O.N. H.S. Red cancel. Open
 121. R8C (3F) Bold printed "H.C.B 'K.'" interesting. Open
 122. R13C (4F) bold, one line, small printed DR. E.E. & CO."
 Cancel. Open

123. R15C (4F) S.O.N. H.S. Boston & Albany Railroad. cancel. Open
 124. R22C printed cancel and double row of perfs. nice item. Open
 125. R25B (4F) Wells, Fargo & Co. cancel. Open
 126. R25B (5F) faint Wells, Fargo cancel. Open
 127. R27C (2VF) interesting script H.S. in circle "L.R.S." S.O.N. Open
 128. R27C (4F) very strange printed 4 line overprint. "5 cent-
 internal-Rev.-stamp." M.S. cancel. Est. 5.00

129. R27C (4F) very bold S.O.N. H.S. Wells, Fargo cancel. Open
 130. R32A (2VF) light H.S. blue "D&B April 1, 1863" April Fools,
 very early use. Choice. Open
 131. R40C (4VF) very bold, printed "F.R.R.CO." pulled perf. Open
 132. R42A (1XF) L.V.H. & CO. H.S. Jan. 8, 1863, very early use.
 Choice showpiece. Open
 133. R42C (6VF) unusual printed in double ring oval "J.W.H."
 S.B. 1.00 +

134. R44A (2VF) partial H.S. ? & W Railroad. 1863. Pinhole. Open
 135. R44B (4F) M.S. "L.V.R.R." cancel. on piece of old document. Open
 136. R44C (4VF) choice printed C.N.B. of N.Y. May 2. Cancel. Open
 137. R44C (5VF) bold S.O.N. H.S. Jersey Well, Oil Co. 1865. Open
 138. R44C (5VG) S.O.N. H.S. Lehigh Valley Rail Road cancel. MD. Open
 139. R46C (3F) S.O.N. H.S. Lehigh Valley Rail Road Cancel. Open
 140. R46C - 8 copies all S.O.N. H.S. some dups. Est. 2.00
 141. R48C - 18 copies all S.O.N. H.S. Est. 4.50
 142. R48C 2 copies with very choice, early (Nov. & Aug 1863)
 script print in circle H.S. cancel. Open
 143. R59 (4F) unreadable printed red cancel. Open
 144. R60C (4F) bold red A.T.S. ? Co. punch also Open
 145. R61C (4F) bold red A.T.S. & Co. Punch also. Open
 146. R64B (4F) printed red SDEV punch also. Choice. Cat. 7.00. Open
 147. 7 diff. 1st issue with red pen M.S. cancels Cat. 2.10
 148. 7 diff. uncanceled 1st issue Revs. Cat. 2.15

.. The next 38 lots are all canceled with a nice sock on the nose (S.O.N.)
 cancel. All stamps are very collectable and have normal centering (SF)
 or better. Some cancels are light.

- | | |
|-----------|-----------|
| 149. R1C | 168. R36C |
| 150. R3C | 169. R40C |
| 151. R5A | 170. R43C |
| 152. R9C | 171. R44C |
| 153. R10C | 172. R45C |
| 154. R11C | 173. R46C |
| 155. R13C | 174. R47C |
| 156. R16C | 175. R48C |
| 157. R18C | 176. R52C |
| 158. R19C | 177. R54C |
| 159. R20C | 178. R59C |
| 160. R22C | 179. R60C |
| 161. R23C | 180. R64C |
| 162. R24C | 181. R65C |
| 163. R25C | 182. R68C |
| 164. R27C | 183. R69C |
| 165. R32C | 184. R70C |
| 166. R33C | 185. R71C |
| 167. R34C | 186. R75C |

FIRST ISSUE REVENUE FREAKS

187. R36C Double row of perfs at top. tape stain. Open
 188. R46C very worn plate printing. interesting. Open
 189. R46C Pre-printing paper fold. Good example of this error. Open
 190. R44C (3F) double transfer at top Cat. 1.00
 191. R52C five very distinct color variations. five stamps. Cat. 5.00
 192. R59C (C59) (4F) S.O.N. H.S. cracked plate. Pinhole.
 nice copy Cat. 5.00
 193. R60C dry ink print. interesting Open
 194. R65C dry ink print. Open
 195. R69C pre-printing paper fold. choice. Open
 196. R84C (4F) extra row of perfs thru center. Open
 197. R66C the perf machine went buggy on this stamp. 4 extra
 rows. M.D. Open
 198. 7 first issue "E" numbers-ultramarine color. 4 diff. mixed
 cond. Cat. 6.00

SECOND ISSUE REVENUES

199. R104, 107, 109, 112 & 115. All collectable. Cat. 1.40
 200. R103 (4F) H.S. cancel Cat. 5.50
 201. R105 (3F) Herringbone cut cancel Cat. 3.50
 202. R106 (3F) Herringbone cut cancel Cat. 7.00
 203. R108 (4F) one small cut cancel Cat. 11.00
 204. R110 (4VG) M.S. cancel Cat. 4.75
 205. R110 (6F) H.S. cancel. Cat. 5.50
 206. R111 (4F) uncanceled, thin Cat. 1.75
 207. R113 (4F) Herringbone cut cancel Cat. 9.00
 208. R114 (6F) H.S. and Herringbone cancel Cat. 5.50
 209. R116 (4F) Herringbone cut cancel Cat. 8.25
 210. R117 (3F) Herringbone cut cancel Cat. 10.00
 211. R118 (4F) uncanceled. Cat. .85
 212. R119 (4VF) H.S. cancel. Normal. centering Cat. \$60.00
 213. R120 (3VF) uncanceled. very small thin Cat. 3.50
 214. R121 (6F) Herringbone cut cancel barely breaks the paper.
 normal centering for this issue. A small insignificant scuff on
 face of stamp - does not affect appearance. Cat. 100.00
 215. R122 (3F) three small (4 mm) cut cancels. only one breaks
 paper. A very nice copy. Cat. 35.00
 216. R123 (5F) M.S. cancel. Thin Cat. 1.85
 217. R124 (6F) M.S. cancel. Cat. 5.75
 218. R125 (3F) M. S. cancel. Cat. 5.75
 219. R126 (5F) M. S. cancel. Cat. 27.50
 220. R127 (5F) M.S. cancel. Cat. 3.75
 221. R128 (5VG) embossed cancel. breaks paper in a few places. Cat. 22.50
 222. R129 (4F) M.S. cancel Cat. 100.00
 223. R140 (2F) cut cancel. Cat. 1.85
 224. R142 (3VG) Herringbone cut. Cat. 11.00

PROPRIETARY ISSUES

225. RB1A (2VF) H.S. cancel Cat. .90
 226. RB1B (5F) bold printed "R.H. & CO. 1875" Open
 227. RB1B (5VG) uncanceled Cat. 1.25
 228. RB2A (6F) S.O.N. H.S. cancel Cat. 1.00
 229. RB2B (2F) soiled, M.S. cancel Cat. 2.75
 230. RB3A (5F) S.O.N. H.S. cancel Cat. 1.85
 231. RB4A (4F) unclear printed cancel. Cat. 1.10
 232. RB4B (5F) H.S. cancel Cat. 1.10
 233. RB4B H.S. circle date cancel W.C.H. & Co. Damaged. Open
 234. RB4B (6F) H.S. P.L.E. & CO. Thin Cat. 2.50
 235. RB11A (4VF) choice printed G.L. & CO. 1878. Open
 236. RB13B Freak perf. stamp only 3/4 as wide as normal. Unusual. Open
 237. RB14B and 15B (4F) Cat. 1.70
 238. RB21 - printed in box "A.J. & C. 1899" A. J. Jackson & Co. ? Open
 239. RB23 - Printed in red "C.M. & CO. 4-7-99" C.C. Moore & Co. ?
 torn. Open
 240. RB25 -- outstanding red bold printed "J.W. & Bros. In corpora
 ted" 6-11-1900. J. Walker ? Open

GRIFFIN STAMP COMPANY

P.O. Box 374

Auburn, Washington 98002

- 241. RB25 - Printed bold "DR. D. J. & S 1-9-1901" Dr. Jayne & Son cancel. Choice Open
- 242. RB26 - printed "GGG 1900" G. G. Green Co. thinned Open
- 243. RB27 - Printed "P.B. July 11 1899" P. C. Barham Co. ? Open
- 244. RB29 - Antikamnia Chemical Co. Cancel Open
- 245. RB29R (4VG) H.S. small scuffs. Cat. 1.65
- 246. 10 Diff clear H.S. cancels on proprietary battleships. Open
- 247. RB37 (3F) printed cancel "Richard Hudnut" Cat. 5.50

DOCUMENTARIES — PLAYING CARDS

- 248. R161R - R172R Complete. All H.S., Some M.D. Cat. 2.30
- 249. R163 - 3 diff. plate number singles. Open
- 250. R178 (2F) M.S. cancel Cat. 2.10
- 251. R502 (3F) uncanceled, S.E. Cat. 8.50
- 252. R666 (2VF) mint N. H. O. G. Cat. 1.75
- 253. R667 (2VF) mint N. H. O. G. Cat. 2.00
- 254. R670 (2VF) mint N. H. O. G. Cat. 4.00
- 255. R673 (2VF) mint N. H. O. G. Cat. 6.00
- 256. R675 (5F) mint N. H. O. G. Cat. 8.00
- 257. R676 (2VF) mint N. H. O. G. Cat. 10.00
- 258. R677 (3F) mint O. G. thin Cat. 20.00
- 259. RD22 (2VG) star punch cancel, crease Cat. 2.50
- 260. RD335 (2VF) uncut Cat. 45.00
- 261. RF4 (4F) M.D. Cat. 15.00
- 262. RF10A (3F) crease R.P.C. Co. cancel Cat. 15.00
- 263. RF20 line pair, thin. Open
- 264. 72 playing card stamps. heavy duplication but good lot for the cancel collector Cat. 17.00

M & M'S — ETC.

- 265. RO172C (2VF) very small part of sheet inscription at bottom. . Open
- 266. RS9A (F) nice item Cat. 2.00
- 267. RS304 - pair almost severed. M.D. Open
- 268. RS312 (2VF) Dr. Kilmer overprint, N.G. small 2 M.M. tear at top. Cat. 15.00
- 269. 12 diff. M&M's some damaged, some not. Cat. 5.50
- 270. 15 diff. M&M's. Some badly damaged. Cat. 6.00

- 271. Medicine facsimile - Piso Co. Springer No. 101M2. Cat. 1.50. Open
- 272. Medicine Facsimile - Piso Co. Springer No. 101M3 Cat. 1.00. Open
- 273. Kohlers Antidote Label. Very desirable item for the M&M buff. Blue on white paper. Kohler's Antidote cures headache. Kohler Mfg. Co. Est. 7.50

- 274. WV12 - Sanitary Fair. Cut close. Cat. 7.50
- 275. Springer listed Lincoln Cinderellas. Johnsons Box Type III. Very early classics (1865) seldom offered at auction. Two stamps -- one on orange glazed paper and one on green glazed. Springer Catalog for both \$10.00
- 276. Confederate States stamp. Blockade postage to Europe. Face value - one dollar. nice item. Est. 5.00
- 277. Merchant Parcel Delivery stamp. Green, canceled. Open
- 278. 4 package stamps 3 diff. Open
- 279. Food order stamps. 1941 orange 25c, blue 25c, Springer Cat. 1.25
- 280. Food order stamp. 1940 blue. soiled. Springer Cat. .90
- 281. 3 diff snuff stamps. Est. 2.00
- 282. 7 tabaccos & cigs. Springer Cat. 2.50 & some damaged S. B. 1.00
- 283. 5 cigar stamps - Springer listed and unlisted. Est. 1.25
- 284. interesting copyright stamp, The Fuchs and Lang Mfg. Co. Est. 1.00
- 285. Unlisted union label. Est. .75
- 286. 2 ornate engraved small stamps with just the number "4" on them. Est. 2.00
- 287. 068 (4VG-F) L.R. corner damaged but expertly repaired. Cat. 75.00 Est. 15.00
- 288. Facsimile of 071 (2VF), small printed "Facsimile" at top. Open
- 289. California state Rev. distilled spirits 1-5 gal. with overprint "sample - not to be sold." Open
- 290. State revenues 80+ items. Some dups. Est. Catalog 20.00. . S.B. 4.75
- 291. New York and Ohio state revs. no vendors. dups, mixed cond. 55+ items. Est. Cat. 7.00. S.B. 1.75

LOCALS AND EXPRESS ITEMS

- 292. 5L1 Cut Close Cat. 2.00
- 293. 137L1 Cat. 5.00
- 294. 15L14 Cat. 2.50
- 295. 28L2 Cut close. Cat. 5.00
- 296. 75L5 Tape stains. Cat. 8.00
- 297. 87L56 bad thin Cat. 45.00. Est. 7.50
- 298. 99L1 Cat. 7.50
- 299. 3 Diff. Locals - genuine Cat. 1.25
- 300. unlisted U.S. local ? Fantasy ? Appears to be some sort of pidgeon post stamp. Design is similar to Scott No. WV7. Est. 5.00
- 301. 5 unlisted U.S. locals. one damaged Est. 4.00
- 302. 13 diff Boyds locals some look genuine, some don't. Est. 7.50
- 303. 52 U. S. locals Reprints. some could be real. If all were good would Cat. in the 1000.00's Est. 25.00
- 304. Two diff. Johnson's box locals. Nice examples of these S. Allen Taylor's fantasy. Est. 7.50
- 305. International Letter Express, Springer listed B.N.A. Fantasy. Cat. 2.00
- 306. U. S. Fantasy. Springer listed. Warwicks City Dispatch Type "E" Cat. 1.00
- 307. C&W Bridge Dispatch. S. Allen Taylor Fantasy. Est. 4.00
- 308. 7 Express and rail road documents. not too interesting. Est. 3.00
- 309. Choice Adams Express Co. label. From Portsmouth Ohio. Glazed yellow paper. Damaged. Est. 5.00
- 310. American Merchants Union Express Co. label. Orange glazed paper. From Sing, Sing, N. Y. Choice Est. 5.00
- 311. Beautiful Brinks Express Co. label. Vignette of Old Horse drawn wagon at side of stamp. Crayon cancel. Est. 5.00
- 312. Similar to lot 311 but smaller. Est. 5.00
- 313. Similar to lot 312 but no vignette. Est. 3.00
- 314. Springer listed American Express label. Cat. No. 2CF4. Cat. 2.00
- 315. Springer listed American Express label. No. 2CF7, beautiful Cat. 3.50
- 316. very rare Pacific Stage and Express Co. frank cut from envelope. unused. Est. 7.50
- 317. 7 diff Wells, Fargo poster stamps in original envelope. rare and desirable. Est. 7.50
- 318. Scott No. 143LP8 (4F) S.E. unused Cat. 4.00

DOCUMENTS

- 319. R24C block of 4 plus single affixed to a very orante 1866 Charleston, S.C. City stock certificate. Est. 7.50
- 320. R15C tied by H.S. to a New York Central Rail Road Document. Nice. Est. 2.00
- 321. Exchange Doc. R27C and 2 of R46C attached to Rev. of Choice, orante Doc. small vignette. Est. 3.50
- 322. R27C (two damaged pairs) and R60C. attached to a small - hand drawn draft. Est. 2.00
- 323. R33C affixed to a promissory note nice small document. Est. 2.50
- 324. Exchange Doc. R44C and R68C (crease) affixed to an ornate document. Est. 2.75
- 325. Exchange Doc. R81C with oval S.O.N. H.S. cancel. Fairly ornate Est. 2.50
- 326. Stock cert. R107 & R111 affixed to a very ornate 1871 Charleston, S.C. stock certificate. Est. 7.50

CHECKS

- 327. R5C - printed cancel on neat check Est. 1.50
- 328. R6C - tied to a small check, bold S.O.N. H.S. Est. 1.25
- 329. R15C - a very choice, ornate Red check. Three vignettes, beautiful. Est. 4.00
- 330. R10C - affixed to a fairly ornate check. Est. 1.25
- 331. Pair of R23D - Herringbone cut. Est. 2.00
- 332. R24C - tied to check with S.O.N. H.S. vignette Est. 1.50
- 333. RN-B1 - stunning, beautiful check. choice vignette in purple plus bold gold lettering "GOLD" thru center of check. Staple holes. Est. 5.00+
- 334. RN-C1 - 2 large beautiful vignettes plus across face in bold gold letters "In American Gold" prettiest check I have ever seen. Est. 7.50

- 335. RN-G1 - on unused check. Large Gold letters across face "GOLD" choice. Est. 1.50
- 336. RNP5 - in center of choice check. Beautiful vingenette. Est. 5.00
- 337. Checks - Lot of 17. Some very choice. All with stamp, most H.S. No RN'S Dups. Est. 8.50
- 338. checks - 4 checks, 2 diff. all with R10C affixed M.S. cancels, M.O. Est. 2.50
- 339. checks - RN-D1 & RN-G1 unused on nice checks. Est. 1.50
- 340. 25 documents - some glop, some goodies, some damaged, some dups. mostly checks. Est. \$10.00
- 341. Check - RN-D1 beautiful vingenette. Est. 2.00
- 342. No. 146 postage used as revenue on 1875 check. Faint pen cancel - not fied. Est. 3.00

WHOLE SALE

- 343. Revenue mix - some real garbage, but a sprinkling of goodies. Cat. \$120.00+ Open

THE NEXT 19 LOTS ARE ALL MINT N.H. O.G. AND MOST ARE IN LARGE MULTIPLES.

- 344. R654 - 30 copies Cat. 1.80 Open
- 345. R655 - 15 copies Cat. 1.20 Open
- 346. R656 - 36 copies Cat. 4.32 Open
- 347. R657 - 79 copies Cat. 9.48 Open

- 348. R658 - 147 copies Cat. 19.11 Open
- 349. R659 - 128 copies Cat. 32.00 Open
- 350. R660 - 95 copies Cat. 22.75 Open
- 351. R661 - 85 copies Cat. 42.50 Open
- 352. R662 - 57 copies Cat. 34.20 Open
- 353. R663 - 36 copies Cat. 35.10 Open
- 354. R664 - 61 Copies Cat. 61.00 Open
- 355. R665 - 13 copies Cat. 14.95 Open
- 356. R666 - 29 copies Cat. 50.75 Open
- 357. R667 - 13 copies Cat. 26.00 Open
- 358. R670 - 39 copies Cat. 156.00 Open
- 359. R673 - 14 copies Cat. 84.00 Open
- 360. R675 - 1 copy Cat. 8.00 Open
- 361. R676 - 48 copies Cat. 480.00 Open
- 362. R677 - 3 copies Cat. 60.00 Open
- 363. The last 19 lots as a combined bid. The lots as a group catalog well over \$1100.00 + Open
- 364. Small dealers stock of New York State revs. all are mint N.H. O.G. Much duplication. Good for dealer or trader. Hubbard Cat. \$500.00 + bid low on this lot. Open
- 365. Ohio State Revenues. Vendors only. All unused. Some dups. Good for dealer or trader. Cat. 200.00 ++. Bid low on this lot. Open
- 366. Lot of 50 New York Central Rail Road documents. All have R15C affixed, most are H.S. quite attractive, should retail for \$2.00 + per. Est. 25.00

— END OF SALE —

Please submit bids on any paper you wish, but include name and address. Thank you.

GRIFFIN STAMP COMPANY

P.O. Box 274

Auburn, Washington 98002

Mail Bid Auction NO. 6 Closing Date May 31, 1977

(Express continued from page 59)

cancel found on their examples. In the identification system I am using, manuscript cancels in different handwritings warrant assignment of separate identification numbers. If examples of manuscript cancels in handwritings differ from the one I have shown are found, please contact this writer.

AMERICAN EXPRESS COMPANY

Cancel No. AM-3.

The cancel shown by sketch in figure 3 is on a Share Certificate very similar to the one described above. The date on this particular certificate is May 1, 1866, and is also signed by Fargo, Wells, and Holland.

The cancel shown by sketch in figure 3 is on a Share Certificate very similar to the one described above. The date on this particular certificate is May 1, 1866, and is also signed by Fargo, Wells, and Holland.

The cancel, in blue, is struck directly on the nose of a 5c Foreign Exchange (R26c), and consists of an irregularly shaped 5-pointed star inside a wide-rimmed "oval." The cancel shown in the sketch reproduces the irregular configuration as closely as possible. "Oval" height is approximately 18mm; width is approximately 20mm.



Figure 3.
(AM-3)



Figure 4.
(AM-4)



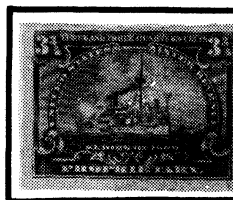
The single circle is 21mm in diameter. "AM. EX. CO.", in bold Gothic capital lettering 4mm in height, is inside the cancel at top. "1863", in Roman lettering 4mm in height, is at the bottom. Month and day, in two lines, falls within the center of the cancel. Both are in Roman style lettering. Month is 2mm in height; the day date is 3mm in height.

(to be continued)

AMERICAN EXPRESS COMPANY

Cancel No. AM-4.

To date, this author has seen only one example of the handstamp shown by photo and sketch in figure 4. Apparently it is quite rare. Boutrelle has done an outstanding job in producing a photo which shows the cancel detail, considering that the handstamp is a relatively light strike in black on a dark blue shade of the 10c Certificate (R33c) of the First Issue.



**U. S. and FOREIGN
REVENUES
inquiries-want lists
John S. Bobo
1668 S. Sycamore St.
Des Plaines, IL 60018 USA**

Type 5—Like type 4 with figures “1” and “9” from different fonts of type.

B & R
10-29-21

4c-10-29-21; red ink

Type 6—Single line of serified caps 3 mm. by 13½ mm. separated by hyphen

B—R

1c—no date; red ink

Type 1—Initials in two lines of serified caps with date in third line. Initials fully punctuated. Pairs are found with cancel reading up on one and down on the other

DR. P. F.
& S. CO.
8-1-'21

- 1c-4-29-'19; reads down; red ink
- 2c-5-1-'19; reads down; red ink
- 5-6-'19; reads down; red ink
- 10-31-'19; reads down; red ink
- 5-24-'20; reads up; red ink
- 9-13-'20; reads up; black ink
- 3c-3-4-'19; reads down; red ink
- 5-17-'19; reads down; red ink
- 5-24-'19; reads down; red ink
- 6-6-'19; reads up; red ink
- 6-11-'19; reads up; red ink
- 7-9-'19; reads down; red ink
- 7-14-'19; reads up; red ink
- 7-14-'19; reads down; red ink
- 7-16-'19; reads up; red ink
- 7-16-'19; reads down; red ink
- 7-28-'19; reads up; red ink
- 8-15-'19; reads up; red ink
- 8-15-'19; reads down; red ink
- 8-20-'19; reads up; red ink
- 9-3-'19; reads up; red ink
- 9-3-'19; reads down; red ink
- 9-19-'19; reads up; red ink
- 9-19-'19; reads down; red ink
- 9-22-'19; reads up; red ink
- 9-24-'19; reads down; red ink
- 10-8-'19; reads down; red ink
- 10-10-'19; reads up; red ink
- 10-15-'19; reads down; red ink
- 10-20-'19; reads up; red ink
- 10-21-'19; reads down; red ink
- 10-26-'19; reads up; red ink
- 11-3-'19; reads down; red ink
- 11-5-'19; reads up; red ink
- 11-5-'19; reads down; red ink
- 11-7-'19; reads up; red ink
- 11-28-'19; reads up; red ink
- 12-8-'19; reads down; red ink
- 12-8-'19; reads up; red ink
- 12-17-'19; reads down; red ink
- 1-21-'20; reads down; red ink
- 2-9-'20; reads down; red ink
- 2-9-'20; reads up; red ink
- 2-13-'20; reads down; red ink
- 2-16-'20; reads up; red ink
- 2-18-'20; reads up; red ink
- 2-18-'20; reads down; red ink
- 2-23-'20; reads up; red ink
- 2-23-'20; reads down; red ink
- 3-3-'20; reads up; black ink
- 3-3-'20; reads down; black ink
- 3-5-'20; reads up; black ink
- 3-8-'20; reads down; black ink
- 3-10-'20; reads up; black ink
- 3-10-'20; reads down; black ink

- 3-15-'20; reads up; black ink
- 3-16-'20; reads down black ink
- 3-17-'20; reads up; black ink
- 3-22-'20; reads down; black ink
- 3-26-'20; reads up; black ink
- 3-26-'20; reads down; black ink
- 3-27-'20; reads down; black ink
- 3-31-'20; reads down; black ink
- 3-31-'20; reads up; black ink
- 4-9-'20; reads down; black ink
- 4-26-'20; reads down; red ink
- 4-26-'20; reads up; red ink
- 4-30-'20; reads up; red ink
- 5-7-'20; reads up; red ink
- 5-7-'20; reads down; red ink
- 5-10-'20; reads down; red ink
- 5-14-'20; reads up; red ink
- 5-17-'20; reads down; red ink
- 5-24-'20; reads up; red ink
- 5-24-'20; reads down; red ink
- 6-2-'20; reads up; red ink
- 6-7-'20; reads up; red ink
- 6-7-'20; reads down; red ink
- 6-21-'20; reads down; red ink
- 6-25-'20; reads up; red ink
- 6-25-'20; reads down; red ink
- 7-21-'20; reads up; red ink
- 7-23-'20; reads up; red ink
- 7-30-'20; reads up; black ink
- 8-4-'20; reads down; black ink
- 8-11-'20; reads up; black ink
- 8-27-'20; reads down; black ink
- 8-30-'20; reads down; black ink
- 9-1-'20; reads down; black ink
- 10-8-'20; reads down; black ink
- 10-8-'20; reads up; black ink
- 10-13-'20; reads up; black ink
- 10;13-'20; reads down; black ink
- 10-22-'20; reads up; black ink
- 10-22-'20; reads down; black ink
- 10-27-'20; reads down; black ink
- 11-3-'20; reads up; black ink
- 11-3-'20; reads down; black ink
- 11-5-'20; reads up; red ink
- 11-17-'20; reads up; black ink
- 11-17-'20; reads down; black ink
- 11-20-'20; reads down; black ink
- 12-6-'20; reads up; black ink
- 12-15-'20; reads up; black ink
- 12-20-'20; reads up; black ink
- 12-20-'20; reads down; black ink
- 12-27-'20; reads down; black ink
- 1-10-'21; reads up; black ink
- 1-10-'21; reads down; black ink
- 1-17-'21; reads up; black ink
- 1-24-'21; reads up; black ink

- 1-24-'21; reads down; black ink
- 1-31-'21; reads up; black ink
- 2-7-'21; reads up; black ink
- 2-14-'21; reads up; red ink
- 2-21-'21; reads up; red ink
- 2-21-'21; reads down; red ink
- 2-26-'21; reads down; red ink
- 2-28-'21; reads down; red ink
- 3-1-'21; reads down; red ink
- 3-7-'21; reads up; red ink
- 3-14-'21; reads down; red ink
- 3-14-'21; reads up; red ink
- 3-21-'21; reads up; red ink
- 3-21-'21; reads down; red ink
- 3-28-'21; reads up; red ink
- 4-4-'21; reads up; red ink
- 4-4-'21; reads down; red ink
- 4-11-'21; reads up; red ink
- 4-11-'21; reads down; red ink
- 4-25-'21; reads up; red ink
- 4-25-'21; reads down; red ink
- 5-2-'21; reads up; red ink
- 5-2-'21; reads down; red ink
- 5-9-'21; reads up; red ink
- 5-16-'21; reads down; red ink
- 5-20-'21; reads up; red ink
- 5-30-'21; reads down; red ink
- 6-6-'21; reads up; red ink
- 6-20-'21; reads up; red ink
- 6-20-'21; reads down; red ink
- 6-24-'21; reads down; black ink
- 7-5-'21; reads up; red ink
- 7-18-'21; reads down; red ink
- 7-25-'21; reads up; red ink
- 7-25-'21; reads down; red ink
- 8-1-'21; reads up; red ink
- 8-1-'21; reads down; red ink
- 8-22-'21; reads down; red ink
- 8-26-'21; reads down; red ink
- 8-29-'21; reads up; red ink
- 8-29-'21; reads down; red ink
- 9-5-'21; reads down; red ink
- 9-12-'21; reads up; red ink
- 9-12-'21; reads down; red ink
- 10-3-'21; reads up; red ink
- 10-3-'21; reads down; red ink
- 10-17-'21; reads down; red ink
- 10-31-'21; reads down; red ink
- 10-31-'21; reads up; red ink
- 11-14-'21; reads up; red ink
- 11-14-'21; reads down; red ink
- 11-21-'21; reads down; red ink
- 12-5-'21; reads up; red ink
- 12-22-'21; reads up; ? ink
- 4c-4-9-'20; reads down; black ink
- 4-30-'20; reads up; red ink

**HOLLIS & DUNCAN
CHICAGO, ILL.**

Type 1—Two lines printed in red ink, top consists of initials in serified caps separated by ampersand with company abbreviated and period after CO., otherwise not punctuated. Year date in serified numerals.

H & D CO.
1921

1c—1920; also 1921
2c—1920; also 1921

UNKNOWN COMPANY

Type 1—Not described in detail; given as:
HH & W
3-7-21

1c—3-7-21; ? ink

**HURLBURT'S PHARMACAL CO.
NEW YORK, N. Y.**

Type 1—Three line cancellation. Top line consists of initials in plain caps unpunctuated, middle line is month in serified caps without punctuation and bottom line year date abbreviated without punctuation.

H.P.C.
NOV
21

2c—APR 21; red ink
4c—NOV 21; red ink

**JOHNSON HOLLOWAY & COMPANY
PHILADELPHIA, PA.**

Type 1—Three line cancellation; top in caps, middle in numerals without punctuation and bottom line in caps with or without punctuation, in typewritten type.

CANCLD
5 3 19
J. H. CO.

2c—5 3 19; no punctuation; red ink
3 6 20; with punctuation; red ink

**JOHN WANAMAKER COMPANY
NEW YORK, N. Y.**

Type 1—Two line cancellation; top line of initials in serified caps without punctuation and bottom line of month in upper and lower case type and year in serified numerals.

J W
May 1919

1 c—May 1919; red ink
Feb 1921; red ink
Sept 1921; red ink
2c—May 1919; red ink
Feb 1921; red ink
Sept 1921; red ink
3c—May 1919; red ink
Feb 1921; red ink
4c—May 1919; red ink
5c—May 1919; red ink
8c—May 1919; red ink
10c—May 1919; red ink
20c—May 1919; red ink
40c—May 1919; red ink

**KATZ DRUG COMPANY
KANSAS CITY, MO.**

Type 1—Single line cancellation in typewritten type, probably mimeographed, without punctuation or date

K D CO

2c—as shown in black ink

**LEVER BROTHERS COMPANY
CAMBRIDGE, MASS.**

Type 1—Two line cancellation; top line of initials in plain caps fully punctuated and bottom line giving month abbreviated in plain caps, and the day and year in numerals with punctuation.

L. B. CO.
OCT. 15, 1919

1c—JAN. 24, 1920; red ink
AUG. 19, 1920; red ink

2c—JUNE 4, 1919; red ink
OCT. 15, 1919; red ink
AUG. 19, 1920; red ink
3c—OCT. 15, 1919; red ink

5c—JAN. 24, 1920; red ink
10c—OCT. 15, 1919; red ink
AUG. 19, 1920; red ink

**MEIER & FRANK COMPANY
PORTLAND, OREGON**

Type 1—Three line printed cancellation. Top and bottom line in small upper and lower case type and punctuated. Year date is in numerals in the middle line.

Meier & Frank Co.
1921
Portland, Ore.

1c—1921; red ink
2c—Dec. 1919; red ink
1920; ? ink
1921; red ink
1921; black ink

3c—1920; ? ink
1921; red ink
4c—Dec. 1919; ? ink
5c—Dec. 1919; red ink

**PUBLIC DRUG COMPANY
LOS ANGELES, CALIF.**

Type 1—Three line cancellation in serified caps with the name of the company fully spelled out.

PUBLIC
DRUG
COMPANY

1, 2, 3 and 4c; red ink

QUINNS

(Address unknown)

Type 1—Two line cancellation in typewritten type; top line in caps and lower case and bottom line in numerals separated by colons.

Quinns
5:1:19

1c—5:1:19; in black ink

**READ DRUG & CHEMICAL COMPANY
BALTIMORE, MD.**

Type 1—Two line cancellation; the name in serified caps in top line and date below in hyphenated numerals.

READS
6-20-21

1c—6-20-21; reads down; red ink
2c—6-20-21; reads down; red ink

**R. H. MACY AND COMPANY
NEW YORK, N. Y.**

Type 1—Four line printed cancellation in small vertical serified caps and numerals. The punctuated firm initials are in the first two lines and the third and fourth give and month and year. The precancellation and stamps is also overprinted with parallel lines 16 mm. apart forming a diamond shaped pattern. Both lines and type are in red ink.

R. H. M.
& CO.
FEB.
1920

1c—AUG. 1919
SEPT. 1919
NOV. 1919
DEC. 1919
FEB. 1920
MAR. 1920
MAY 1920
OCT. 1920
JULY 1921
2c—MAY 1919
JUNE 1919
JULY 1919
AUG. 1919

SEPT. 1919
FEB. 1920
MAR. 1920
MAY 1920
JULY 1920
JULY 1920; double
AUG. 1920
NOV. 1920
FEB. 1921; inverted
3c—NOV. 1919
MAY 1920
AUG. 1920
SEPT. 1920

OCT. 1920
 NOV. 1920
 4c-JULY 1919
 AUG. 1919
 SEPT. 1919
 NOV. 1919
 DEC. 1919
 JAN. 1920
 MAR. 1920
 NOV. 1920
 5c-JUNE 1919
 NOV. 1919
 JAN. 1920

MAR. 1920
 MAY 1920
 AUG. 1920
 OCT. 1920
 NOV. 1920
 8c-JUNE 1919
 MAY 1920; inverted
 10c-NOV. 1919
 MAR. 1920
 MAY 1920
 20c-JUNE 1919
 JAN. 1920
 MAY 1920
 40c-OCT. 1920

V. C. F.
 1919

1c-1919; red ink
 1920; red ink; vert. pair is known showing both years

WESTERN CHEMICAL COMPANY
 NEW YORK, N. Y.

Type 1-Printed cancellation of initials in upper and lower case serified letters boxed in by ½ mm. wide lines forming an oblong box 17 x 5 mm.

W. C. Co.

1c-no date; in red ink

W. F. SEVERA COMPANY
 CEDAR RAPIDS, IOWA

Type 1-Two line cancellation; top in initials of serified caps and upper and lower case letters; bottom, hyphenated date.

W. F. S. CO.
 11-8-19

1c-11-8-19; in red ink

WINTHROP CHEMICAL COMPANY
 NEW YORK, N. Y.

Type 1-Two line cancel. Top line in large serif upper and lower case type with punctuation, date below in hyphenated numerals..

W. C. CO.
 5-1-19

1c-5-1-19; red ink

Type 2-Four line cancellation like Type 1 except that R. H. M & Co. is on the first line in italic upper and lower case letter, line two reads Inc. in the same font as line one and month and year are below in two more lines. The stamps are overprinted with diagonal lines and as before all is in red ink.

R. H. M. & Co.
 Inc.
 DEC.
 1921

1c-JAN. 1921	OCT. 1921
MAR. 1921	NOV. 1921
MAY 1921	DEC. 1921
JULY 1921	4c-JAN. 1921
SEPT. 1921	FEB. 1921
2c-FEB. 1921, inverted	MAR. 1921
MAR. 1921	MAY 1921
MAY 1921	JUNE 1921
JUNE 1921	JULY 1921
NOV. 1921	8c-MAR. 1921
SEPT. 1921	JUNE 1921
3c-FEB. 1921	10c-JAN. 1921
MAR. 1921	20c-JUNE 1921
JUNE 1921	DEC. 1921

SIBLEY, LINDSAY & CURR COMPANY
 ROCHESTER, N. Y.

Type 1-Cancellation is one line of initials in small vertical caps with serifs, fully punctuated.

S. L. & C.

1c-in red ink
 2c-in red ink

SEARS, ROEBUCK & COMPANY
 CHICAGO, ILL.

Type 1-One line cancellation with punctuated plain caps. May be a handstamp.

S. R. & CO.

1c-in black ink
 2c-in black ink
 3c-in black ink

THE OWL DRUG COMPANY,
 LOS ANGELES, CALIF.

Type 1-Cancellation in two lines of serified caps and numerals 2½ mm. high. Date is hyphenated.

TODCO
 8-11-19

1c-8-11-19; carmine ink
 2c-8-11-19; carmine ink

VERNE C. FRATCHER
 DETROIT, MICH.

Type 1-Cancellation in two lines with initials in caps with serifs at top and year at bottom in numerals.


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SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, Calif. 91006

- 2407 MARCH ROAD TRADING CO. (Larry and Anne Sell), Box 1333, Alfred NY 14802, by Dan Hoffman. Collector-dealers, all Scott-listed US revs.
- 2408 CARTON, Larry, 3004 Old Court Rd, Baltimore, MD 21208, by Dan Hoffman. US federal.
- 2409 ROSS, Donald F., PO Box 820, Naga City 4701, Republic of the Philippines, by Stamp Collector. General collector, beginning revs.
- 2410 WACHTEL, Joel, MD, 303 E. Town St, Columbus, OH 43215, by George B. Griffenhagen. General, spec. in medicine stamps.
- CM2411 CLUTTERBUCK, Tim, 5 Park Crescent, Brighton BN2 3HA, England, by Dennis Rosser. Dealer, "all aspects."
- 2412 GROSSMAN, Sidney S., 6524 Beechwood Dr, Camp Springs, MD 20031, by Sherwood Springer. Tobacco, M&M, 1st, 2nd, 3rd issues, proprietaries, etc.
- 2413 OSBOLD, Roland, 620 S. Catalina, Los Angeles, CA 90005, by Secretary. Greece and related.
- 2414 COHEN, Julius, in care of Tempo Messenger Service, 167 Madison Ave, New York, NY 10016, by J.W. Knuefener. US and foreign, esp. South America.
- CM2415 BEVACQUA, Blase A., PO Box 2549, North Canton, OH 44720, by G.M. Abrams. Dealer, Overland Stamp Co.
- 2416 BROWN, Arthur R., 12 Jamar Lane, Lake Ronkonkoma, NY 11779, by Dan Hoffman. General revs.
- 2417 KAROLAK, Michael, PO Box 6496, Toledo, OH 43612, by G.M. Abrams. State beer, wine, oleo, cigar and cigarette stamps; Puerto Rico wine and rectified spirits; also all Scott-listed revs.
- 2418 WEDGE, William H., 1314 Thompson Ave, Evansville, IN 47715, by Dan Hoffman. All US revs, esp. M&M- locals, specimens, proofs and essays (dealer, B&W Sales).
- 2419 FREER, Phillips B., 3845 Mt. Vernon Dr, Los Angeles, CA 90008, by Secretary. Mexico and El Salvador.
- CM2420 MCOY, Vasco, PO Box 298, Texarkana, TX 75501, by Linn's. Mainly early classic US, also M&M, proofs.
- 2421 PALEY, Martin, 1525 Commonwealth Ave, West Newton, MA 02165, by Linn's. Documentary and proprietary.
- 2422 PERKINS, Thomas J., 900 Kern St, Richmond, CA 94805, by G.M. Abrams. Canada, Portugal and colonies.
- 2423 CLAVELL, Louis F., Jr, 159-01 Powells Cove Blvd, Beechurst, NY 11357, by J.W. Knuefener. All Puerto Rico, US and Spanish adm.
- 2424 BUFFUM, Dr Robert M., 404 Marin St, Corning, CA 96021, by Peggy Howard. US, M&M, states.
- 2425 HAIGHT, W.H., 737 N. Peg St, Ridgecrest, CA 93555, by G.M. Abrams. Mexico.
- 2426 WHITEHEAD, Art, 2710 E. 3100 So., Salt Lake City, UT 84109, by G.M. Abrams. US, "older the better."
- 2427 MRAZIK, Frank J., 107 Alepin St, LaSalle, Que, Canada H8P 2C9, by Dan Hoffman. Match tax stamps, match boxes, match box labels.
- 2428 NOVARINO, Phillip J., PO Box 452, Eureka, CA 95501, by Secretary. Revs on documents.
- 2429 RAMEY, Robert B., Jr, 9615 Emnora Lane, Houston, TX 77080, by G.M. Abrams. Hunting stamps, Texas state revs.
- 2430 SAGER, Phillip M., 3827 N. Abingdon St, Arlington, VA 22207, by Secretary. US 1st issue.
- 2431 SWANSON, Col. Ben Z., Box 679, Carswell AFB, Fort Worth, TX 76127, by Peggy Howard. Private die medicine.
- 2432 WESSEL, Dean, 1208 Hillside Rd, Northbrook, IL 60062, by Thomas W. Priester. US Scott-listed.
- 2433 LANCIONE, Robert L., 69 Woodland St, Worcester, MA 01610, by G.M. Abrams. Telegraphs, US first 3 issues, documentary and proprietary, Conf. States.
- 2434 RICCIO, Dr Dominick, J., 235 W. 76th St, Apt 4D, New York, NY 10023, by NY Chapter (ASDA). US, Czechoslovakia, Canada.

REINSTATED

- 1113 EFFNER, Harold A., Jr, 210 Eastern Way, Rutherford, NJ 07070, by Terry Hines. All US federal and state, esp. non-Scott.

DROPPED (CURRENT ADDRESS UNKNOWN)

- 2303 Lawrence J. Crain, II

ADDRESS CHANGES

- Elee C. Dumas, 1028F Hidden Landings Trail, Dayton, OH 45449
- Larry Fassler, B-33745, Tamal, CA 94964
- Larry W. Merrill, PO Box 43393, Las Vegas, NV 89104
- Philatelic Society of Los Angeles, PO Box 57026, Los Angeles, CA 90057
- Raymond J. Scott, 17 Riddlesdown Ave, Purley, Surrey, England CR2 1JH
- J.J. Turnaukas, 1655 Laurelwood Rd, No. 15, Santa Clara, CA 95051

CONTRIBUTION TO PUBLICATION FUND

- ARA Auction Dept. \$67.50

MEMBERSHIP STATUS

Previous membership total	1275
New Members	28
Reinstated	1
Dropped	1
Dropped NPD	86
Current membership total	1217

Circuit Notes

SALES CIRCUITS, A RECAP

For the benefit of our newer members, and as a reminder for the others, we print here the data concerning circuit operation.

1. To enroll in the circuits.

Advise the Sales Manager what you would like to see, and be specific. In that manner he can determine what material to forward to you. Each circuit consists of one or more salesbooks, depending on their value, and is sent in sequence to about 8 or 10 members having the same interests, and preferably geographically adjacent, although that is not always feasible. Each member is allowed to hold the circuit not more than 10 days, before forwarding it to the next member on the list. A form accompanies each circuit containing complete instructions and the mailing order.

A second form, used for reporting purchases at each stop on the route, is also enclosed. All checks should be made payable to the American Revenue Assoc., and a report should be sent the Sales Manager even if no purchase is made. The members will legibly sign or initial each space from which a stamp is removed, and will enter the ARA membership number as well. If a ready-made rubber stamp is available, such as that used for the APS, that will be acceptable.

2. To enter material:

Salesbooks are available from the Sales Manager in two sizes:

- 500 space printed pages, at 50c each
- 1000 space printed pages, at 80c each

Both the above are postpaid. Or you may use your own.

The procedure is to send the order for as many books as you wish of the particular size to the Sales Manager, accompanied by check for full payment. The Sales Manager will ship you the books, and you may then enter the material and price it. Forward the books to the Sales Manager insured mail, and he will do the rest.

A few suggestions:

Mount the material in catalog order, whichever catalog is used (Scott, Springer, Hubbard, etc.) and keep the prices reasonable based on condition, or the material will not sell. Separate the Scott from the non-Scott USIR, preferably in separate books. Do not mount State revenues together with USIR. Do not mount foreign revenues with US material. For foreign revenues keep the material sorted by country, and in some sort of catalog (or estimated) sequence.

A commission is charged on each book of 5 pct. of the realized sales upon the book's retirement, which will occur when the Sales Manager feels that there are no further potential sales to be made by sending the book out again on another circuit. Some books, filled with fine material at reasonable prices, are essentially cleaned out on the first pass, and reach early retirement. Others, however, of common material, or those highly overpriced, must be sent out again and again until it is evident that the material will no longer sell. At that point, the book is reluctantly retired and returned to the owner with incomplete sales. The success or failure of the sales made from any book entered is in the hands of the owner.

In view of the \$200 insurance limitation allowed by the postal people, no book should be submitted valued at more than that figure. Should any book be lost (?) in the mails, the ARA will not be responsible for any amount beyond the \$200 figure.

If there are any questions that will further serve to explain the details of the operation, please write directly to the Sales Manager: Gerald M. Abrams, 3840 Lealma Ave., Claremont, CA 91711.

Chapter Notes

A TAX-PAID COLLECTION

At the February 3, 1977 meeting of the New York Chapter of the American Revenue Association Mr. Mathias Koref showed a collection of tax-pays covering all areas and time periods.

As the pages turned, one quickly saw the tremendous range in design, size and purpose that these issues possess. This diversity has attracted a goodly number of revenueurs to assemble collections of our tax-pays. Anyone who has seen even a few of these collections will have noticed that the tobacco group - cigarettes, snuff, cigars, and manufactured tobacco - is usually well represented and may often contain

REVENUE MART

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York NY 10008. West Coast Adv. Mgr.: 1673 New Brunswick Ave., Sunnyvale, CA 94087

PALESTINE MANDATE revenues wanted. Will Buy or Exchange. Please write prior to sending. M. Zem, Metudela 57, Tel Aviv 69868, Israel 295

BEERS Wanted. U. S. Federals, rarer, unusual items only. Send description and prices by July 1st. Robert Scheuermann, P.O. Box 163, Park Ridge, IL 60068

MAIL AUCTION 1 U.S. "B.O.B." No minimum bids. Free list on request. Closing date May 20. Aires, P.O. Box 429, Medford, Mass. 02155. Better U.S. wanted. Write first before shipping. 294

STATE Fish & Game. Buy-Sell-Exchange. Fish & Game Stamp Club now forming. Write for details. P. Venum Pierce, 70 Stetson St., Hyannis, Mass. 02601. 296

CHINA (Taiwan) Revenues 1949-1976. Complete set of 68 stamps \$30.00, 50 different \$2.00, tax stamps 20 different \$2.00, Money order stamps 10 different \$2.00. James T. K. Ling, P.O. Box 53-130, Taipei, Taiwan, Rep. Of China 296

WANTED: State of Minnesota Revenue Stamps, Thailand (Siam) Revenue Stamps. Please send me your prices on these stamps. Approvals invited. Rungson Sitipong, Apt. 1104, 207 Fifth Ave. S. W., Rochester, Minn. 55901 296

WANTED! Checks, stocks, bonds, with or without revenues. Paying triple Scott's for revenue imprints I need. Also selling checks, stocks and bonds. Free list. Neil Sowards, 548 Home Ave., Ft. Wayne, Ind. 46807. 295

STOCK CERTIFICATES, bonds, U.S., foreign. 1 to 1,000,000 wanted. Describe, give quantity available, asking price. Highest pay. Clinton Hollins, Box 112, Dept N20, Springfield, VA 22150 300

WANTED: All stock certificates and bonds--any quantity. Also express company paper, soldier and occupational tints. Ken Prag, Box 431TAR, Hawthorne, CA 90250. 296

PLATE Initials wanted on U.S. Revenue items. Will trade or buy. Also swap information. Samuel Smith, 407 Lincoln Road No. 7B, Miami Beach, Florida 33139 294

U. S. and Worldwide seals, labels and cinderellas on approval. Cinderella Stamps, Box 414, Randallstown, MD 21133 296

ISRAEL, PALESTINE revenues wanted; will buy or exchange. Also Turkish revenues used in Holy Land. Charles F. Mandell, 91 Calvert Avenue, Edison, New Jersey 08817 302

STOCK CERTIFICATES--10 different 2.95, 50 different 14.95. Old checks--20 different 2.85, 100 different 14.85. Large price list 75c. Clinton Hollins, Box 112, Dept. N22, Springfield, VA 22150 300

HOLYLAND Comprehensive Revenues. Turkish, Mandate, and Israel periods. Agrah, Accounting, Army (for Occupied Territories), and Health revenue stamps. Send 60 cents commemoratives for richly explained and illustrated price list plus a free gift! Dr. Josef Wallach, Box 1414, Rehovot, Israel 301

some really rare stamps, but that the alcohol group - distilled and rectified spirits and dealer's stamps - will be sketchy at best and non-existent at worst. The beer stamps, of course, are an exception, with many fine collections of these popular issues in philatelic hands.

Mr. Koref, however, was able to show this neglected group in more than ordinary numbers. He told some amusing anecdotes concerning his acquisition of these stamps.

All collectors are invited to attend meeting of the Chapter held the first Thursday of each month (except July and August) at the Collectors Club, 22 East 35th Street. Meetings begin at 8:00 P.M.

Memo From the Publications Director

Thomas L. Harpole, Jr.

First, I would like to extend my congratulations to Terry Hines, for a job well done on his Special Tax Stamp Book. For those of you who ordered copies, my apologies for the delay in initiating the printing. Unfortunately, this was due to the lack of orders prior to the first deadline. When the first announcement appeared in the President's Page, apparently few members noticed it. This is sad, because I think that this is likely the most important page in each journal. I certainly hope more members realize the importance of reading Prexy Abrams' words and announcements in the future.

There have been several letters received concerning the procedure used in publishing manuscripts. It has been decided at ARA HQ that a sufficient number of orders must be received before publication is attempted so that we can at a minimum break even. Thus, those ordering copies must remit in advance. I hold the payments until there are enough to begin publication... at the break even point. When this is accomplished, the checks etc are sent to the Secretary who deposits them in the VDH account. I CANNOT CASH ANY CHECKS MADE OUT TO THE ARA EVEN IF I WANTED TO. This is the reason for the delay. This procedure is established ARA policy. It is hoped that for future publications, sufficient orders will be received immediately so that we may start immediately. For those who wish, money orders made out to the ARA are also acceptable.

NOTE TO MEMBERS IN THE BOSTON AREA:

I have received the January newsletter of the Cardinal Spellman Museum in Weston, Mass. The museum is interested in forming a chapter of the ARA. Anyone interested in taking part may write to me (address in Yearbook) or to Wm. G. Field, Executive Director of the Museum, Weston, Mass. 02193.

The museum is also interested in filling in their supply of back numbers of the Revenuer. Toward this end, I have an idea I would like to run up the flagpole: I would like to reprint and bind, by years, back issues of the journal. Your comments are solicited, as help would be needed in obtaining these issues for the museum. All those loaned would be returned.

NEXT: I am working on a research project and need help. I am compiling a list of plate numbers on revenues, and if anyone owns plate blocks or plate singles of the following USIR issues, would you please send me the numbers? This may lead to another ARA publication if the data becomes available...

1917 docs and all overprints; 1914 docs; 1914 and 1919 props; and 1914-18 wines. A simple postcard will do. Your assistance is required. Please help.

(Mosquito continued from page 57)

2. Encyclopedia Americana, Vol. 20, p. 319 (Americana Corp., New York, 1971).

3. Letter from George D. Cabot to George T. Turner, dated September 28, 1942, citing the Century Dictionary as source. The article "Nicaragua Mosquito Reservation" in The Philatelist of September 1974 is drawn almost entirely from this letter.

4. Collier's Encyclopedia, Vol. 17, p. 524 (Crowell-Collier Educational Corp., 1972).

5. Chambers's Encyclopedia, Vol. 111, p. 252 (Pergamon Press, Oxford, 1967).

6. Duval, M.P., Cadiz to Cathay, p. 70 (1947).

7. Harper's Encyclopedia of United States History, Vol. 6, p. 301 (Harper and Bros., New York, 1905).

8. Forbin, A., Catalogue Prix-Courant de tous des Timbres Fiscaux, p. 606 (Yvert & Tellier, Amiens, 1915).

9. *ibid.*, p. 607.

10. Hartley, Lionel, *loc. cit.*

The Editor Notes. . .

...that Rockford '77 had 78 frames of revenue material on exhibit. Our luncheon was a smashing success and congratulations are due to Dan Hoffman for making the arrangements. Revenue stamps were available, but you had to pay the price. Kudos are to be extended to many (a complete report next month) but we must congratulate Lee Adams for taking the Grand Award for his Lincoln Tax Paid.

...that Daniel Levandowsky wishes several points relayed regarding article The Russian Postal Savings Stamps which appeared last month. First, these stamps were used for fiscal purposes only during the time of the Russian Empire. After the communist revolution they were used for postage; irregularly at first then after August 15, 1921, with official permission. Second, in line 13 of the last paragraph "dispersed" should read "disbursed."

...that while making corrections, the author's name should be Esbjörn Janson not Swanson.

...that there have been some inquiries as to the origin of the AR's banners. The Jan. and Mar. banners come from vignettes on American Bank Note checks. The February banner was an adaption of R0175. The April banner comes from R011.

...that we are awaiting receipt of mailing bags with our own return. It takes 3 to 4 months to get shipment. The first batch had to be returned to the mill at the beginning of February because of a misspelled return address.

...that this issue of the Revenuer contains the membership application that should have been in last month. Mailing would have been delayed several days so the decision was made to wait until April. It would also be appreciated if members would distribute membership information at shows in your area. Write to this editor for applications and possible printing remainders of the Revenuer.

...that member Gene Gauthier (The Express Way) requests that anyone now plating, or who has plated the 5z Inland Exchange to contact him. He plans to up-date Bedford's original work and correct some of the erroneous conclusions he made. If any members have examples of either plate number or imprints, including the side "OO", would you also please contact him.

...that the Philippines has invalidated and recalled all of its documentary and science tax stamps with face values of 10 piso or more. This is the result of illegal printings of these stamps. The Philippine revenue stamps were the subject of an article in last month's Revenuer.

-30- Ken

(Gavel continued from page 65)

105	however, lacks the additional black labels present on Essay 29, tiny thins, Very Fine Appearance(Photo)	E.VII
105	3c Brown, USIR Die Essay on White Glazed (Turner 31b). 64 x 76mm, Washington to left in Oval Frame with "U.S. Inter. Rev.", "Three Cents" & Numeral "3" at left & right, small thin at top well clear of design, Very Fine(Photo)	E.VII
110	3c Blue, USIR Die Essay on White Glazed (Turner 31b). 64 x 76mm, Washington to left in Oval Frame with "U.S. Inter. Rev.", "Three Cents" & Numerals "3" at left & right, tiny thin at top well clear of design, Very Fine	E.VII
190	Black Lathework Frame, USIR Die Essay on White Wove (Turner 32A). 50 x 58mm, Central Oval of Vertical Lines, Registry Crosses at top & bottom, Very Fine(Photo)	E.VIII
190	5c Dull Violet, Embossed Liberty Head USIR Die Essay on White Wove with Pencil Additions (Turner 32Ab var). Embossed Liberty Head to left (Turner 1 vignette 2b) affixed to Lathework Frame Die Essay (Turner 32Ab) with pencil additions of Value Shields, "5"s &	

67 1/2	"U" of UNITED STATES. Small thin, some separations along frame line due to strong impression, Unlisted Model, Unique(Photo)	E.IX
190	3c Green, USIR Essay on India (Turner 35 var). Oval with Washington Head to left, "U.S. Inter. Rev." & "Three 3 Cents", cut to shape, small thin, Not listed (Similar to Turner 35), Scarce	E.VI
115	\$2.00 Black, Blue, Washington Head USIR Essays (Turner 36Ba, 36Bc). Washington Head to left, "U.S. INTERNAL REVENUE" & "TWO DOLLARS" in rectangular ornate frame, Former 56 x 75mm on White Wove, Latter on thin White, Also incl. almost identical Washington Vignette (Black on White wove), Very Fine	E.VIII
140	\$2.00 Black, USIR Die Essay on White Glazed (Turner 37b). 48 x 75mm, Franklin vignette facing right within a Lathework Square, "U.S. Internal Revenue" & "Two Dollars" within an ornate frame, Very Fine	E.VI
140	2c Carmine, Dull Blue, Slate Liberty Head Proprietary Die Essays (Turner 38). Stamp Size, Liberty Head facing left, Numerals in each corner, tiny thins, Very Fine Appearance(Photo Ex)	E.VIII
180	2c Yellow, Dull Blue, Slate Liberty Head Proprietary Die Essays (Turner 38). Stamp Size, Liberty Head facing left, Numerals in each corner, thins, Very Fine Appearance	E.VIII
180	2c Carmine & Black, Lincoln Head Proprietary Die Essay (Turner 39). Stamp Size, Lincoln Head facing left affixed to vignette oval of Proprietary Die Essay No. 38, Scarce Model, thins, Very Fine Appearance	E.VIII
135	5c Olive, USIR Die Essay on White Wove (Turner 47). "United States Inter. Revenue", "Five Cents" & Numeral "5" within a rectangle, Surface printed & overprinted with a network of wavy horiz. lines; tiny thin, Very Fine Appearance	E.VII
90	5c Red, USIR Essay on White Safety Paper, Perforated 12 (Turner 48b). Large Numeral "5" & Superimposed "V" within a frame similar to 1865-70 California & Nevada State Documentary Tax Stamps; without gum, Scarce, Very Fine	E.VII
130	\$3.50 Bistre, Dark Brown, "Rhode Island" Coat of Arms Vignette, Second & Third Issue Revenue Plate Essays on Card (Turner 76A). Large Even Margins, Former shade Unlisted, Very Fine	E.VI
115	\$3.50 Dark Blue, "Rhode Island" Coat of Arms Vignette, Second & Third Issue Revenue Plate Essays on Card (Turner 76A). B. Imprint Blocks, Margins All Around, Very Fine	E.VI
130	\$5.00 Brown, Green, "Delaware" Coat of Arms Vignette, Second & Third Issue Revenue Plate Essays on Card (Turner 77A). Large Even Margins, Very Fine	E.VI
325	First Issue Revenue, Vignette Only, Large Die Essays on India, Ten Diff. Colors, sinkage area 90 x 60mm (Turner Essay 122B), couple with trivial thins or minor toning, Generally Very Fine	E.XI
115	Black Lathework, USIR Die Essay on India (Turner 256). Lathework Design, "3847", "U.S. INTER. REV." & "National Bank Note Co. N.Y."; few tears & small thins, Very Fine Appearance	E.VI
110	1c Black, USIR Liberty Head Die Essay on Wove (Turner 257). Liberty Head to left & "ONE CENT" within a rectangular Lathework Frame, also incl. another nearly identical Liberty Head vignette (Black on Wove) Die Essay, Very Fine	E.IV
180	25c Black, Oval Lathework USIR Essay Mounted on Heavy Card. Within a pencil drawn rectangle, top & bottom labels cut out & removed. Similar to Designs incorporated into Tax Paid Revenues as Quantity or Weight Labels, Scarce Model, Possibly Unique, Unlisted in Turner Very Fine	E.IX
32 1/2	10c Dark Green Liberty Head Essay, Crisscross "Internal Revenue" Overprint, Surgeon Patent (Brazier 89E var). Three Margins, two huge, slightly cut in at top, o.g., Partly Similar in Design to 10c 1861 Issue, heavy broken crease, Rare	E.IV
350	Second & Third Issue Revenues, Vignette Only, Large Die Proofs on India, Twelve Diff. Colors, Unmasked with Colorless "No. 5", sinkage area 49 x 94mm, couple with trivial thins specks or minor toning, Generally Very Fine	E.XI
325	Black, George Tallcott Private Die Proprietary, 2c Design with Values Obliterated, Essay Plate Proof on Card (Turner RS 239E). Block of 32 (2 x 16), Large Even Margins, margin tear affects one, heavy horiz. crease entirely betw. stamps, Very Fine Appearance	E.XII

(To be continued)

(Pres. page continued from page 55)

KUDOS

To member *Richard B. Stevens* (the same) for his introduction to Mexican revenues which appeared in Linn's of Feb. 14th. It now resides in our library.

To member *John Kneufener*, who relates (belatedly) some awards garnered last year, presumably all in Pa.:

April: A third for locals and cinderellas of the Spanish Civil War at the Wilkinsburg Stamp Club show;

June: A plaque for a display on counterfeits from the Brentwood Stamp & Coin Club;

November: A second for Spanish Civil War locals, at the Pittsburgh Philatelic Society. And in Linn's, Feb. 7, this year, a fine article on Spanish revenues. It too is in the library.

(John also offers a translation service, Spanish to English, for any revenuers needing same. Gracias. Address: PO Box 112, Wireton, Pa. 15092. He is also volunteering to update Spanish revenues post-Forbin, but needs help.)