

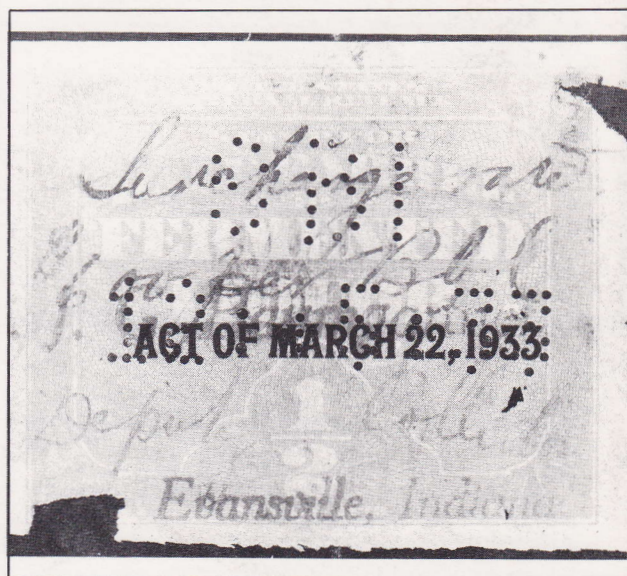


The American Revenuer

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The end of Prohibition brought with it new tax rates for beer containing 3.2% alcohol or more. The stamp illustrated here is discussed inside, page 34.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MARCH, 1985

Volume 39, Number 3
Whole Number 373

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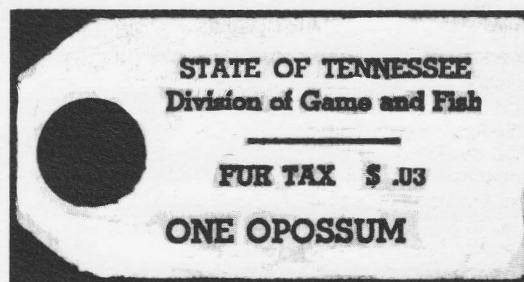
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The American Revenuer

The Journal of International Fiscal Philately

The Official Organ of
THE AMERICAN REVENUE ASSOCIATION

Volume 39, Number 3

March, 1985

Whole Number 373

FRESPEX '85

FRESPEX '85, March 16-17, hosted a Western Regional Meeting of the ARA which was indeed a joy for members of the ARA who were able to attend. Out of a total of about 200 frames 50 were devoted to revenue stamps. Times have changed!

Milicent Hansen won a FRESPEX GOLD for her frames "Patent Medicine Era"; also add to that a Grand Reserve Award and an ARA Gold and you have the picture.

Gravin Lohman also took a FRESPEX and an ARA Gold for "Revenue Stamps of Ireland", a clean pretty, well done exhibit. Obviously the judges thought so too.

William Fitch, our peripatetic showman, again carrying the torch for revenues, won a vermeil and an ARA silver.

Dr. Brian Clague joined Fitch in the vermeil and ARA Silver categories for his "Entry Marks Determining Plates of U.S. Revenue Stamps". In addition he carried home the coveted APS Research Award and the FRESPEX Presidents Award.

Attending ARA members participated in two informal seminar sessions on Saturday. El Hubbard discussed "Recent

Scarce State Revenues", giving examples of such from a number of states. Milicent Hansen followed with short commentary on interesting background material on each of a number of patent medicine companies. In addition she showed several medical items such as Kilmer's Swamp Root and Alcocks Plasters (with facsimile stamp) etc., still available in the market place. These of course are descendants, under Pure Food & Drug laws, of old patent medicines.

In a second session Dr. Clague discoursed at some length, with slides, on material in his FRESPEX frames. Stay-at-home ARA members will eventually get some distillate from this in the form of several illustrated articles in TAR.

As in many ways TAR is the glue which holds the ARA together, Dick Riley spoke briefly on revenue material to appear soon in these pages and on revenue papers in progress to appear, we hope, eventually in TAR or in other philatelic outlets. Our session concluded with the inevitable "bull-session" which is a common hallmark of a good time. □

USVI Revenues

by L. J. Baird, ARA

Virgin Island revenue collectors are advised that they can no longer obtain mint revenue stamps directly from certain designated banks as in the past.

The following Attorney General's opinion regarding the sale of stamps as collector's items follows:

Title 33 of the Virgin Islands Code Section 124 provides: "The sale of stamps shall be made by the Recorder of Deeds, the Clerk of the District Court, and any bank or financial institution legally authorized to do business in the Virgin Islands designated by the Director of the Bureau of Internal Revenue. Stamps **shall** be affixed to the document and cancelled by the Recorder,

the Clerk of the Court, or any bank or financial institution officer,"

It is the Attorney General's interpretation of the mandatory language of this statute, requiring stamps to be affixed to the document concerned, that stamps may be sold only for that purpose. Therefore, there is no authority to sell stamps as collector's items.

/s/ Shirley L. Lake
Chief, Accounts Receivable
(Dept. of Finance, Treasury Div.)

For holders of THE AMERICAN REVENUER March 1977 U.S. Virgin Islands Revenue List, R23 should be 50 Bit vice the listed 10 Bit. □

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A Real Beer Stamp — Revisited

by Alan Hicks, ARA

In a recent installment of "Chapter Notes" (TAR, Oct., 1984, p. 163), we read of an unusual manuscript surcharge provisional usage of a 1933 First Issue one-half barrel beer stamp. The stamp pictured here (figure 1), illustrates this scarce usage for the first time. Additional research tells us more about the brewery where it was canceled and confirms the name of the Deputy Collector who issued the stamp.

The stamp bears the black overprint "Act of March 22, 1933," indicating it was intended to represent taxes paid at the rate of \$5.00 per barrel, the rate on beer containing 3.2% alcohol or less. The addition of rubber stamp and manuscript information created a surcharged stamp representing taxes paid at the rate of \$6.00 per barrel, the rate on beer containing 3.2% alcohol or more.

The stamp bears the following indicia, along with the black overprint:

surcharge rate in red manuscript
\$6.00 per bbl. in red manuscript
J.G. Baumgarten in blue rubber stamp
deputy collector in red manuscript
Evansville, Indiana in blue rubber stamp
It is canceled by perforated initials and numerals:

SBI
as: + 5:33

This is the cancellation of Sterling Brewers, Inc., of 430 Fulton Avenue, Evansville, Indiana (Friedrich, Bull, 1976), and is the first day of usage at the \$6.00 rate. Sterling was a post-prohibition brewery which did business until 1964, when it was acquired by Associated Brewing Co., of Detroit (Bull,

Friedrich, Gottschalk, 1984). Production continued until 1972, when 900,000 barrels were produced (Friedrich, et. al., 1976).

Considering the crowded appearance of so many indicia on a small stamp, it is amazing that the information is so clearly presented. All is clearly discernible but for the last three letters in "Baumgarten". However, the complete and correct spelling of Mr. Baumgarten's name is confirmed by his inclusion in the Evansville City Directory of 1934 (Bennett Directory Co., 1934).

This directory lists John G. Baumgarten as Deputy Collector of the United States Internal Revenue office in Evansville, Indiana, in 1934. We know that the District Collector was Mr. Will H. Smith, who was appointed to office on June 14, 1933, and entered office on July 1, 1933, (United States Treasury Dept., 1934).

The author is favored to have at hand several State Licenses and United States Internal Revenue Special Tax Stamps for this brewery, some of which were in effect when the stamp was used.

State of Indiana, Manufacturers Permit No. 2 (figure 2) was issued to Sterling Products Company of Evansville, Vanderberg County, District No. 10. Sterling was permitted "To Manufacture Malt Syrup, Malt Extract, Liquid Malt and Wort." The Permit is dated May 10, 1933, and was effective for one year.

United States Internal Revenue, Special Tax Stamp for "Brewer," (figure 3) with twelve coupons and payment of \$1,000.00. This Special Tax Stamp was in force from July, 1933, thru June, 1934. It represented payment of the \$1,000.00 penalty tax levied on brewers by Section 35 of the

Figure 2. State of Indiana Manufacturers Permit for 1933. Actual size 188 mm high x 255 mm wide.



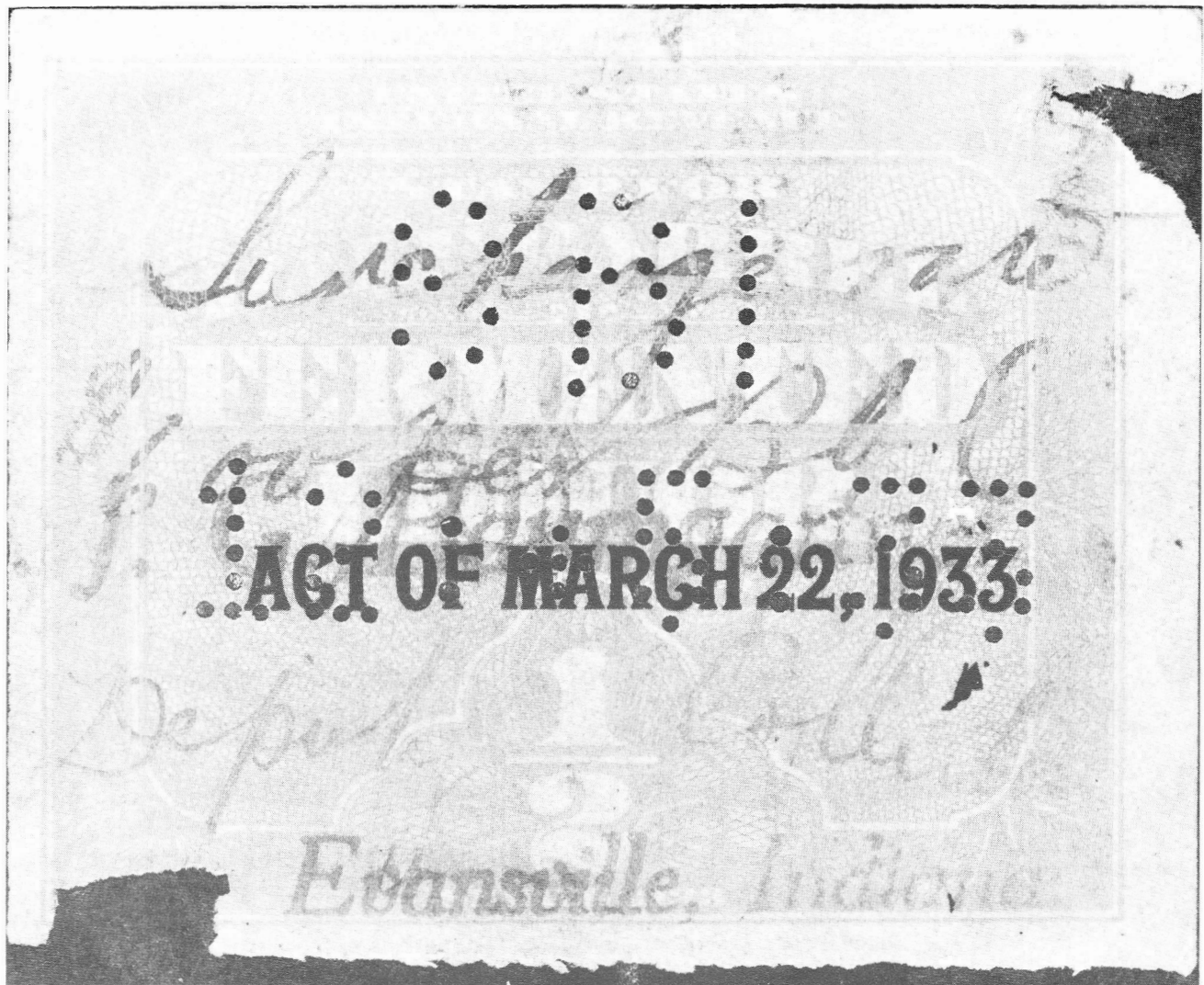


Figure 1. 1933 First Issue one-half barrel beer stamp with provisional surcharge. Actual size 52½ mm high x 67 mm wide.

Volstead Act (Hines, 1976). This annual tax was a penalty imposed on manufacturers of alcoholic beverages who carried on business contrary to the laws of a state or municipality (Leath, 1934-35).

United States Internal Revenue, Special Tax Stamp for "Wholesale Dealer in Fermented Liquors," (figure 4) with twelve coupons and payment of \$50.00. This Special Tax Stamp was in force from July, 1933, thru June, 1934.

State of Indiana, Manufacturers Permit No. 12A (not illustrated) was issued to Sterling Brewers, Incorporated. Sterling was permitted "To Manufacture Alcoholic Malt Beverages." The Permit is dated April 10, 1934, and was effective for one year.

State of Indiana, Extension Permit No. 16 (not illustrated) was issued to extend the above Manufacturers Permit No. 12A from April 10, 1935, thru November 15, 1935.

State of Indiana, Brewers Permit No 12 (not illustrated) was issued to Sterling Breweries, Inc., on November 15, 1935, and was effective for one year.

The interest of a stamp such as this goes beyond its face value, however unusual or scarce, when we can delve more deeply into its creation and see it in the perspective of its use

Figure 3. Special "Penalty" Tax Stamp for Brewer, 1934. Actual stamp size 78 mm high x 147½ mm wide.

BREWER, JULY, 1933	BREWER, AUG., 1933
BREWER, SEPT., 1933	BREWER, OCT., 1933
BREWER, NOV., 1933	BREWER, DEC., 1933
BREWER, JAN., 1934	BREWER, FEB., 1934
BREWER, MAR., 1934	BREWER, APR., 1934
BREWER, MAY, 1934	BREWER, JUNE, 1934

\$1000	UNITED STATES	SPECIAL TAX STAMP	INTERNAL REVENUE	23
THIS STAMP EXPIRES JUNE 30, 1934 THIS STAMP IS NOT TRANSFERABLE ON CHANGE OF OWNERSHIP OF THE BUSINESS.				
BREWER				
Issued by the Collector for the _____ District of _____				
STERLING BREWERS INC 430 FULTON AVE EVANSVILLE IND				
UPON CHANGE OF ADDRESS NOTIFY COLLECTOR IMMEDIATELY				
KEEP THIS STAMP POSTED				

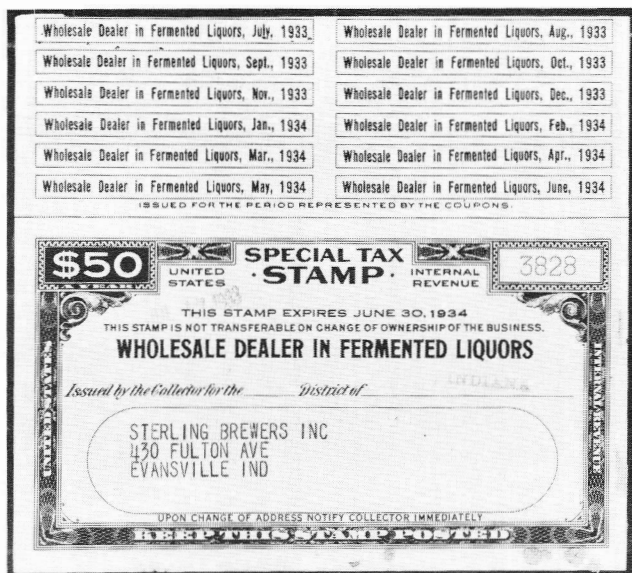


Figure 4. Sterling Brewers Special Tax Stamp for "Wholesale Dealer in Fermented Liquors." Actual stamp size 78 mm high x 147½ mm wide.

during the period of quickly changing tax rates which followed the repeal of Prohibition.

Until the reporting of this stamp, only one other had been noted with a manuscript surcharge on a 1933 First Issue stamp. This also is a one-half barrel stamp, without the black overprint "Act of March 22, 1933," and is described by Thomas Priester as having a manuscript surcharge "Surcharged \$6.00 per bbl." and a lightly struck handstamp which may be a signature (Priester, 1979). The stamp is canceled by perforated initials and numerals:

T L Inc.
12-9-33

This may be the cancellation of The Lion, Inc., of Wilkes Barre, Pennsylvania, a brewery still in production but now known as Gibbons Brewery (Friedrich, et. al., 1976). Hopefully further research will identify the Revenue Collector in that city on that date and possibly bring the unclear rubber stamp impression into clearer focus, lending credence to this manuscript surcharged stamp.

It is interesting to note that this stamp, being without the overprint "Act of March 22, 1933," represented the tax rate of \$6.00 per barrel when it was canceled on December 9, 1933. Perhaps the Revenue Collector thought it prudent to surcharge the stamp in order to remove any doubt concerning its usage.

As a result of the discussion of the stamp from Sterling Brewers, Inc., in Chapter Notes (TAR, Oct., 1984, p. 163), another collector has come forward with information on a similar manuscript surcharge, "A Real Beer Stamp-II", (TAR, Jan., 1985, p. 9). Mr. F. J. Miller reports a First Issue

one-half barrel beer stamp, with the black "Act of March 22, 1933" overprint and a manuscript inscription "Supercharge 50¢." The stamp also bears the rubber handstamp impression:

Collector of Int—

PAID

Dec 5 1933

Rochester, N Y

It is canceled by perforated initials and numerals:

S B Co

12: + 5:33

This is the cancel of Standard Brewing Co., Inc., of 436 Lake Avenue, Rochester, New York (Ojala).

This brewery produced 250,000 barrels of beer in their last year of production, 1956 (Friedrich, et. al., 1976). Like the stamp canceled by Sterling Brewers, Inc., this would represent the payment of tax on the first day of usage at the \$6.00 rate.

In the more than fifty years since these stamps were surcharged by Revenue Collectors to make up a tax rate for which they did not always have proper stamps, it is testimony to their scarcity that only these three have been reported. If other collectors have or know of these manuscript surcharged stamps, the author would be grateful to know about them.

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Total West/Western Australia; Corrections

We have been informed by member Maxwell Hayes that there were several errors in his article appearing in the July-August, 1984, issue of TAR page 135. We both failed to account for differing conventions in indicating dates between Australia and the United States. Several places the date January 7th is mentioned. The correct date should be July 1. This was the result of missreading the date 1-7 (1 July in

Aussie) as January (July 1 would be 7-1 in Yank).

We are sorry for the confusion this may have caused. It is our policy that the expression of dates, spelling and punctuation conform to American conventions. It is probably quite true that we are in reality one people separated by a common language. □

The Municipal Revenue Stamps of Switzerland

By G. M. Abrams, ARA

(Continued from January, page 13)

Affoltern A/Abis (Zurich)

A. General



Affoltern 1

1912

			20 X 28 mm; perforated 11½	
1	1	50 c	red.....	7.00
2	1	1 F	dark blue.....	7.00
		a.	light blue.....	7.00
3	1	2 F	green.....	7.00



Affoltern 2

1935

			21 X 28 mm; perforated 11 (x) or 11½ (y) priced the same; paper white or yellowish	
4	2	50 Rp	red brown.....	.30
5	2	1 F	blue.....	.65

6	2	2 F	green.....	1.00
---	---	-----	------------	------

Agno (Ticino)

A. General



Agno 1

1950

			20-22 X 26-29 mm; perforated 11½	
1	4	50 c	blue & red.....	.30
2	4	1 F	red & blue.....	.65

B. Tassa di Cancelleria (Recorder Tax)



Agno 2

1914

			21 X 26½ mm; imperforate	
B1	2	25 c	blue, green.....	2.00
B2	2	50 c	blue, blue.....	2.00
B3	2	1 F	blue, lilac.....	3.50



Agno 3



Agno 4

1915-31

27 X 38 mm; perforated 10½;
second color is of name and value

B4	2	25 c	blue & black, <i>lilac</i>	1.00
B5	1	25 c	violet & green, <i>lilac</i>	1.00
B6	2	25 c	blue & red, <i>green</i>	1.00
B7	2	50 c	blue & red	1.00
B8	2	50 c	violet & blue	1.00
B9	2	1 F	violet & blue, <i>green</i>	1.00
B10	2	1 F	blue & red, <i>rose</i>	1.00
B11	3	25 c	blue & red, <i>green</i>	1.00
B12	3	30 c	blue & red, <i>green</i>	1.00
B13	3	1 F	blue & red, <i>rose</i>	1.00

Agra (Ticino)

A. Tassa Cancelleria (Tax Recorder)

*Municipal
Coat of
Arms*

Agra 1

19..

			20 X 26 mm; imperforate	
1	1	20 c	blue & red, <i>green</i>	1.00
2	1	25 c	blue & red	1.25
3	1	50 c	blue & red, <i>yellow</i>	1.50
4	1	1 F	blue & red, <i>blue</i>	3.00

19..

			22 X 26 mm; perforated 11½	
5	2	50 c	red & blue	.50
6	2	1 F	red & blue	.50



Agra 2

Aigle (Vaud)

A. Impot Personnel (Income Tax)



Aigle 1

1903-09

25½ X 37 mm; perforated 11½;
denomination and year overprinted

1	1	4 F	1903	7.00
		a.	inverted 4	10.00
2	1	3 F	1904	7.00
		a.	inverted 3	10.00
3	1	3 F	1905	7.00
		a.	inverted 3	10.00
4	1	3 F	1906	7.00
		a.	inverted 3	10.00
5	1	3 F	1907	7.00
6	1	5 F	1907	7.00
7	1	3 F	1908	7.00
8	1	3 F	1909	7.00

B. Taxe Spectacle (Amusement Tax)

1917

			21 X 30 mm; perforated 11½	
B1	2	5 c	orange	1.50
B2	2	10 c	blue	1.50
B3	2	15 c	rose	1.50
B4	2	20 c	orange brown	1.50



Aigle 2

B5	2	25 c	yellow	1.50
B6	2	30 c	lemon	1.50
B7	2	35 c	ochre	1.50
B8	2	40 c	gren	1.50
B9	2	50 c	violet	1.50

C. Taxe de Sejour (Hotel Room Tax)



Aigle 3

19..

Typeset in black on colored paper; 18½ X 22½ mm;
perforated 11½

C1	3	5 c	yellow	.30
C2	3	10 c	light blue	.30
C3	3	20 c	orange red	.30
C4	3	1.50 Fr	ivory	.75
		a.	white	

Airolo (Ticino)

A. General



Airolo 1

1920

1	1	1 F	17 X 21 mm, perf 11 blue text	.75
---	---	-----	----------------------------------	-----



Airolo 2

1930

2	2	10 c	18 X 22 mm, perf 11 orange	1.50
3	2	50 c	orange	1.00
		a.	orange brown	
4	2	50 c	blue	1.00



Airolo 3

1950

5	3	50 c	17 X 20½ mm, perf 11. blue	.30
6	3	1 F	carmin	.65



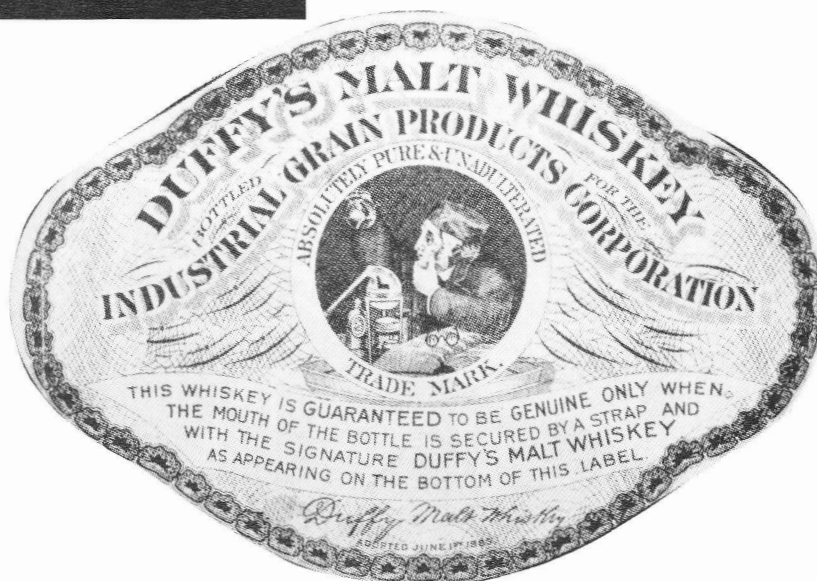
Airolo 4

196.

7	4	50 c	21 X 27 mm, perf 11. blue	.20
8	4	1 F	brown	.20
9	4	2 F	red	.30

(To be continued)

Duffy's Pure Malt Whiskey and the 1898 War Revenue Act



by Ronald E. Leshner, Sr., ARA

Introduction

Over the years I have acquired two items which presumably graced a bottle of Duffy's Pure Malt Whiskey. The first is a bottle label and the second is a curious promissory note which was placed over the cork of the bottle. Until recently I considered them only distantly related to revenue stamp collecting. While browsing through some Internal Revenue Treasury Decisions, however, I discovered that the government had some thoughts about collecting taxes on this product. This article will consider three topics regarding the tax liability on Duffy's Pure Malt Whiskey or the sellers of the product: (1) the Schedule B stamp tax, (2) the documentary tax on promissory notes, and (3) special tax stamps for druggists who sold the product.

Schedule B Stamp Tax

As most readers know, the Schedule B stamp tax of the 1898 War Revenue Act covered medicinal preparations, perfumes, bottled wine and chewing gum. These taxes were paid by the proprietary battleship stamps (Scott RB20-31). One might suspect that Duffy's Pure Malt Whiskey would be taxed as a distilled spirit. But this product was advertised as a cure for consumption, dyspepsia, malaria, etc. And so the Commissioner of Internal Revenue, N. B. Scott, ruled that it was taxable under Schedule B (Internal Revenue Treasury Decision 19646, dated July 5, 1898). This ruling was made in spite of the belief of the Commissioner that the product in question

contained nothing but distilled spirits. Has anyone seen the battleship stamp used on Duffy's Pure Malt Whiskey?

Promissory Note

The engraved label placed over the cork of the bottle resembles other labels that the author has seen. Hostetter and Smith of Pittsburg, Pennsylvania, used a rectangular note to prevent others from imitating their Celebrated Stomach Bitters and selling under the Hostetter name. Hostetter's was constantly in court trying to run these counterfeiters out of business. Perry, Davis and Co. also used a similar note. Presumably, if others counterfeited the promissory note, it would give the company an additional charge to bring the offender into court (and possibly an easier charge to make stick).

Presumably this problem became more acute after the end of the Civil War proprietary tax in 1883, since prior to this time the private die proprietary stamp itself acted as a certificate of genuineness (see Brandreth's stamp, Scott RS32-33). The promissory note was just another way to discourage the imitators from trading on their name.

The Commissioner of Internal Revenue noted (in the same decision cited above) that the one cent promissory note was liable to the two cent documentary tax. Presumably this put an end to the promissory note used to seal the bottles.

But perhaps it didn't. George Griffenhagen (1969) notes that the provisional documentary stamps (Scott R153-55) are

known used on proprietary medicines. Could they have been required to pay the two cent tax on the promissory note used to seal the bottle? Unless an example turns up, we won't know for sure.

Special Taxes

Finally there is the question of the need for a druggist to have paid the special tax as a Retail Liquor Dealer. Here the Commissioner rules that this is unnecessary (Treasury Decision 445, dated December 11, 1901). This is certainly consistent with the earlier ruling that Duffy's Pure Malt Whiskey was taxable as a proprietary medicine. However, there are some additional words in the decision that are interesting to collectors of the special tax stamps. The Commissioner states, "this ruling . . . has reference only to the revenues of the United States and can not be set up by any druggist as a

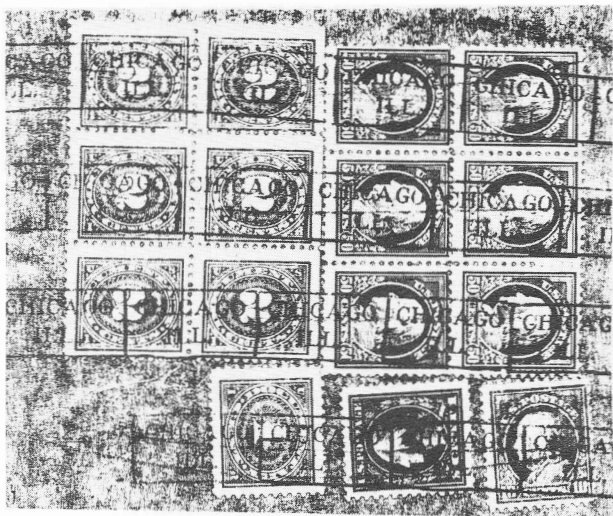
defense in the case of his prosecution under any state law or local ordinance for selling this or any other alcoholic compound." In other words, a state might rule that Duffy's Pure Malt Whiskey was a distilled spirit and not to be sold in a dry county or state. The Commissioner makes it quite clear that the federal ruling is not binding on the states.

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Revenues on Parcel Post



As a follow up to the article "WWI Parcel Post Tax" by F. J. Miller in the Nov-Dec TAR, 1984, page 181 we are illustrating an item sent to us some time ago by member George Aschenbrenner. It is a trimmed piece of a parcel post wrapper. The postage and the revenue stamps are canceled with a "Chicago, Ill." roller and in this condition is impossible to date other than to state it was during the time that tax stamps were required.

The postage amounted to \$3.11, probably a rather heavy parcel. The tax amounted to an additional 13¢, being paid with 6 two cent and 1 one cent documentary stamps. □ (KT)

A New Japanese Variety

by M. B. McNeil, ARA

In 1888 the Japanese Government issued a series of registration tax stamps. These were supposedly intended to pay taxes on registration of legal documents. But, in common with most Japanese revenues, they appear to have been used indiscriminately on all sorts of legal documents. Further denominations were issued in 1890 and 1892. These are listed in Furuya's 1983 catalogue as 125-135A; the design is shown here.

Most of these stamps were perforated 11-12 and 13-13½ (occasionally compound) but the 2s5r, 5s, 10s and 50s denominations are known perforated 10. The perf. 10 perforating device used appears to be that used in the 1884 Justice revenues (Furuya 116-124), which is different from that used earlier on the Koban postage stamps (Scott 55-71). The perforations do resemble fairly closely the 9.8 perforation seen on the postage stamps produced much earlier by Matsuda (and existing as a variety not mentioned by Scott, on Scott 10, 11, 15, 17 and 18). The examples in my collection vary in perforation from about 9.5 to about 10.0, which seems



consistent with use of a very old perforating machine with an original gauge of 9.8.

The new discovery I wish to report is of a copy of the 5 yen (Furuya 135) perf 10, which now ought to be listed as 135a. The stamp is printed in a very dark shade and has a completely uninformative cancel. □

Laws Governing the use of Sellos in Spain

an English translation from the Spanish
by James Campbell, ARA

(Continued from January, 1985)

LAW VI

King Phillip V. Madrid. *Real decreto* dated August 5, 1707
Introducing stamped paper in Aragon and Valencia.

The king ordered that stamped paper be used in the Kingdoms of Aragon and Valencia similarly to its usage in Castille. He directed his Council to take all necessary stamps to this effect. (*Auto* 5, Title 2, Book 3)

END OF LAW VI

LAW VII

King Phillip V. Madrid. *Real Cedula y Decreto* dated January 10, 1707.

On the increase of stamped paper value & compliance with all preceeding legislation on this matter.

Be it resolved to increase during this year the value of stamped paper as follows:

A. *Sello primero*: 16 reales de bellon.

B. *Sella segundo*: 4 reales de bellon.

C. *Sello tercero*: 2 reales de bellon.

D. *Sello quarto*: 40 maravedies per sheet.

E. All others: 8 maravedies.

No one from the legal profession may derive any benefits from this increase.

Violators of preceeding and present regulations shall incur in sanctions prescribed accordingly. (*Auto* 18, Title 25, Book 4).

END OF LAW VII

LAW VIII

King Phillip V in El Pardo. *Pragmatica* dated January 17, 1744 & supplementing that of October 31, 1743.

Be it resolved that from this date on all regulations within the *Pragmatica* promulgated on 1637 with the additions and stipulations within it, be strictly complied with as follows:

A. That all officials in the Kingdom, civil, religious, judicial, etc., except the military, cannot accept any documents without them being written on stamped paper of the *sello quarto*. Any documents on ordinary paper be returned to sender with explanation.

B. That only *cartas de guia* may be written on ordinary paper.

C. *Secretarios* are in charge of compliance.

D. *Secretarios de Despacho*, however, may accept documents written on ordinary paper.

E. That *terna* proposals be written on stamped paper of *sello quarto*. The certificate of election be also similarly written. Non compliance shall bring automatic void of the proposed election.

F. Official record books of all sorts, shall also be written on stamped paper of the *sello quarto* in compliance with Law

Number 2, since this formality enhances the good keeping of such records. However, a book may go beyond a year limitation on the *sello* date until all its ledgers are filled.

G. Only the mendicant religious orders may use the least expensive of the stamped paper (*sello de oficio* or *sello de pobres*), the price of which was determined by Our *Decreto* dated January 6, 1707. Other religious bodies are subject to ordinary rules.

H. The above mentioned law ordered that all writs & warrants of execution & deposits in executive proceedings be written on stamped paper of the *sello segundo*, but since this is not being observed under pretext of legal technicalities, We, furthermore, order and direct that from this date on, *escribanos* literally comply with said law without any interpretation & under the penalties prescribed for violators of said law.

I. Likewise, they do in reference to cases of reparation bonds in which the original document should be written on stamped paper of the *sello quarto* and the certified copy to be included in the records of the case shall be written on the stamped paper prescribed for the amount in question. (*Auto* 26, Title 25, Book 4).

END OF LAW VIII

LAW IX

King Ferdinand VI in El Buen Retiro. *Decreto* dated December 12, 1750.

Rules to avoid fraud in using stamped paper & on the return of miswritten sheets & surplus ones.

Acknowledging that diver transgressions and abuses concerning the use of stamped paper have occurred which go in detriment of Our Royal Treasure & the common good & which infringe the corresponding legislation, We, do, hereby, decree that:

1. According to the law, the various receiving bureaus shall only accept as miswritten papers those which are the following:

A. Those whose cover page is written wholly to be followed by a plain white sheet.

B. Those in which in the same sheet the entire document is written with the proper countersignatures and subscriptions.

C. Those which are attached to a file.

D. The sheets and half sheets signed by a solicitor or barrister or counsel and the rulings of the various courts of law, because all of these are not truly miswritten by accident or chance, but rather they are fraud and abuse. Likewise the sheets printed with misnomers while are not & those responsible for their being written should be held accountable as all of the foregoing shall not be in detriment of Our Royal Treasure.

2. Also in keeping with the rule established for receiving mutilated stamped paper, those from the common courts of

(*Sellos—continued on page 44*)



There has been a fair amount of interest in the last decade in printed cancels on the federal proprietary stamps. Interestingly enough, that same interest has not spilled over into my personal favorites, the wine and the fermented fruit juice stamps. And still further removed is the field of printed cancels on the state issues. The state of Ohio could be a fruitful field for the collector of printed cancels. This column will explore just one example.

If one collects cancels on the federal wine stamps, one is certainly familiar with Meier's Wine Cellars, Inc. of Sandusky and Silverton, Ohio. Chappel was a collector of this company's cancels on the federal wine stamps and Joyce edited and added to Chappel's list of these cancels (TAR, Sept-Oct, 1958). The dates in the Chappel-Joyce last range from November 17, 1939, until October 15, 1942. When examining the Ohio stamps for wine and mixed

beverages (L8 ff.) I have found a five line printed cancellation from Meier's:

Meier's Wine
Cellars, Inc.
(month)
(day)
(year)

The earliest cancel I note on the Ohio stamps is January 9, 1943, almost three months after the last known cancel on the federal stamps. The latest cancel seen is September 1, 1948, approximately the time that Ohio went to case stamps (W22-33). The earliest date does not overlap with the known dates on the federal stamps, so they may not have been used together, although earlier dates may exist. Why did Meier's quit using the printed cancel on the federal stamps? And why did they begin at about the same time to use a printed cancel on the Ohio issues? Although we don't know the answers to these questions, the cancels are an attractive addition to a collection of the printed cancels on the federal wine stamps.

The Ohio wine and mixed beverage stamps are not the only Ohio stamps with printed cancels. In my next column I will turn to another category and explore the many known cancels on the beverage and beer stamps. □

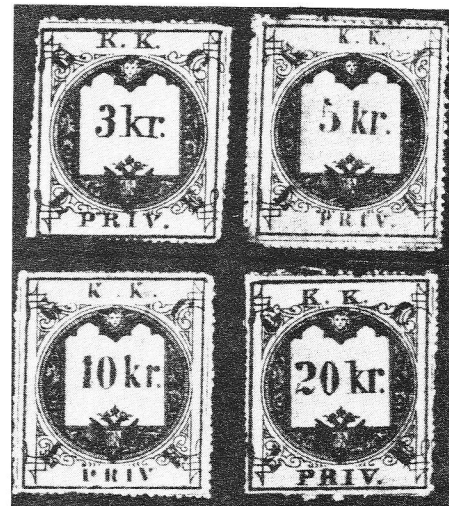
Railroad Stamps

by Martin Erler, ARA

Recently several collectors have asked me what these stamps are. There are four values, 23.5 X 28 mm, unwatermarked, serrate rouletted and printed in black (copper plate engraving) on colored paper.

- 3 Kr(euzer) Black on yellow
- 5 Kr Black on lilac
- 10 Kr Black on green
- 20 Kr Black on pink

These stamps were issued by the K. K. Private railroad company of Galicia in 1867 for some sort of revenue use. I have been unable to find out any further details on their use. They appear to be rather rare. □



IL Conservation Stamp

Les Winick has noted in his *Chicago Tribune* column that the Illinois Department of Conservation is conducting a salmon stamp design contest. The winning artist will receive a \$1,000 prize and 50 proof prints of the design. There will be

cash prizes for the second through fifth place runners-up.

The winning design will then be used for the Illinois conservation stamp. Entry forms are available from the Conservation Department, 524 S. Second St., Springfield, IL 62706. □

The American Revenue Association

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United Kingdom: Tim Clutterbuck, 5 Park Crescent, Brighton, Sussex BN2 3HA, England.

(Volunteers in unlisted countries sought. Please contact the President.)

The Editor Notes . . .

...that for those of you who like to anticipate when the next issue of TAR will arrive, expected mailing dates for the next two issues (April and May) are May 13 and June 24. (The mailing date for this issue is about April 15.) To be included in those issues, copy for advertisements or other announcements should reach the editor by April 22 or May 20.

...that Harry Heuer requests that anyone responding to his advertisement for a perpetual calendar use a number 10 envelope for their stamped addressed reply. Christmas card and note card envelopes just do not work.

...that Seattle area revenue collectors continue to meet on the second Friday of the month at the Collectors Club of Seattle club rooms. For information contact Ed Tupper. They have been featuring state revenue kilo mixtures as part of the meeting--an idea for other groups.

...that in recent philatelic literature competition, The American Revenuer recieved a Gold at CHICAGOPEX '84 (November) and a Vermeil at SESCOAL. At the two international shows held last fall, TAR received a Silver Bronze at AUSIREX held in Melbourne and a Silver at PHILAKOREA held in Seoul.

...that I will again take the opportunity to illustrate one of the medals awarded TAR at one of the international shows. The Silver medal at the right was received at PHILEX FRANCE held in June, 1982. It is always hoped that this type of exposure will add prestige to the field of revenue stamp collecting and to help make the ARA better known in the philatelic community.

...that the supplement for the April issue has been completed and will accompany that issue.



Sellos

continued from page 42

law & public officials shall not be accepted. Those, on the other hand, accidentally mutilated in the councils, *juntas*, *chancillerias* & *audiencias* provided they are paraphed by the *secretarios*, *contradores* and *escribanos de camara* and *oficiales de papeles* of said courts which are the only ones the law empowers to do so. The common courts & public officers are not contemplated in the declaration and resolution of Our August Father in answering to the request of the *Consejo de Castilla* dated December 14, 1744, because said declaration delt only with miswritten stamped paper.

3. The *Sello de Oficio* shall be used in the proceedings established by law and in no other. It should be made available, to those entitled to it and paid in cash. This is to be applied to the *consejos*, *tribunales*, *juntas* and *oficinas* of this court, except the *Sala de Alcaldes*. It is our Royal Will that the latter, being as it is derived from the *Consejo de Castilla* be supplied with as many rheems of stamped paper as required, increasing the amount which it has been assigned and which is given yearly to the *Escribano de Camara de Gobierno* of said council, so he would personally provide the *Escribano* of said *Sala*.

4. The only body of this Court entitled to receive the *sello de oficio* paper in the *Juzgado Orinario del Corregidor*, his

lieutenants & the City Council. We have ordered that said body be advised to send to the Court its treasurer so that the officer in charge of said rheems would supply him with the necessary rheems to be paid in cash. These rheems should be only applied to prescribed uses and vigilance on this is to be kept. Likewise, other officials of the Realm dealing with stamped paper should be equally warned so that they scrupulously abide by the Law.

5. Taking into account that the *sello de pobre* was established to be only used by those in dire need as well as the mendicant religious orders as per the *Pragmatica* enacted in 1744, We have ordered the aforementioned warning be given & applied also in reference to *sello de pobres* & those officials & bodies dealing with it. Those who violate & abuse the use of this *sello* shall be duly punished.

6. Since neither the original law nor the 1744 regulations, authorized the validation of white paper for the usage of one *sello* in place of another, not even when the stamped paper is lacking, for its authenticity cannot be verified except in the Royal Court, We, hereby, absolutely prohibit to do so and order Our various courts and tribunals to abide by the circular letter which they yearly receive from this Royal Court with instructions on this matter.

END OF LAW IX

(To be continued)

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-Laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

ROBERT E. ADAMSON, JR 4210, 5102 Althea Dr, Anandale, VA 22003, by G.M. Abrams. Chile, Peru, Bolivia.

BOB DUMAINE 4208, 14654 Memorial Dr, Houston, TX 77079, by Eric Jackson. Dealer, Sam Houston Philatelics-US, espec fed and state duck stamps.

PAUL M. EAKIN 4206, PO Box 3421, Memphis, TN 38173, by E.J. Andrews. All revs, esp used on photos.

GERALD M. FANTEL 4207, 961 Joyce Kilmer Ave, New Brunswick, NJ 08902, by Kenneth Trettin. All.

H. H. HOVEY & ASSOCIATES 4204, 1365 Westgate Canter Dr, Suite 2-C, Winston-Salem, NC 27103, by Richard Friedberg. Dealer, incl genl revs, esp topical types.

RANDY LARKINS 4203, 5390 Gettysburg, Chino, CA 91710, by Eric Jackson. M&M.

LEE ROSENBLOOM 4205, 379 5th Ave, New York, NY 10016, by Michael Aldrich. Dealer, Regal Stamp Co.-all areas.

W. R. SMITH 4209, by Eric Jackson. US Scott-listed.

Highest membership number assigned on this report is 4210.

NEW MEMBERS

Numbers 4189-4196

APPLICATIONS FOR REINSTATEMENT

PETER G. CHAMPION 1524, 14867 Ave 313, Visalia, CA 93277, by Secretary. US taxpays, National Park Service material.

GRETCHEN W. DUMAINE 2278, 14654 Memorial Dr, Houston, TX 77079, by Eric Jackson. Collector / dealer, Sam Houston Philatelics-tinfoils, cinderellas.

DON GRIFFIN 1832, PO Box 138, Canyon, CA 94516, by E.S.A. Hubbard. Dealer part-time, Alta Silver-US first 3 rev stamped paper, non-Scott, cinderellas, seals and labels, lit.

HENRY G. IBSEN 1466, 5621 Evergreen Oak Ct, Fair Oaks, CA 95628, by E.S.A. Hubbard. Collector / dealer-US, British southern Africa, incl RR fiscals.

REINSTATED FROM 1985 NPD LIST

Richard J. Beaudry
Harald H. Bernhardt
Paul Brenner
Donald A.J. Byrum
Charles Coon
Andre Dufresne
Phillips B. Freer
Mike Gibson
Philip D. Gordon
Miodrag Mrdja
Dennis Osborn
Kenneth J. Reis
Richard L. Salzer
Peter Tomarazzo

MEMBERSHIP STATUS

Previous membership total	1389
Applications for membership	8
Applications for reinstatement	4
Reinstated from NPD list	14
Current membership total	1415

Yugoslavian Fake to Defraud State

by Martin Erler, ARA

The Yugoslavian 1 Dinar stamp of 1934 issue is so common that probably most collectors do not take a very close look at it. Additionally, since the stamp is light to medium orange, minor varieties do not catch the eye as easily as might be with blues or blacks.

Thus it was more or less accidentally that I discovered the eagle on one stamp had what might be called goose feet rather than claws. Closer examination showed more variations in the design leading to the conclusion that it must be a counterfeit made to defraud the state. I had about a thousand copies of the stamp and could not find another counterfeit.

The printing on the counterfeit is a bit coarser than the original, a condition that is not readily obvious due to the color. The eagle's tail and feet are not as finely reproduced with some lines missing. The year date is strong yet not as clearly cut. The letters T and S in the bottom line are also quite different.



Genuine



Counterfeit

This counterfeit probably went undetected since there apparently were many printings of this stamp with a range of color and a variety of inking. Overinked copies especially resemble this fake. □

Whittier Philatelic Services



WHITTIER PHILATELIC SERVICES

Eric Jackson 213-698-3193
6727 S. Washington Ave., P.O. Box 651, Whittier, CA 90608

MAIL BID SALE # 1 CLOSING DATE: May 15, 1985

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bidsheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA and MASTERCARD. Send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00. The placing of a bid signifies acceptance of the foregoing terms.

All stamps are in used condition unless noted as mint (*).

UNITED STATES Scott Catalog Numbers

1 R77c Avg-F black handstamp, bright color	50.00
2 R90c F-VF nice stamp PHOTO	80.00
3 R94c F-VF crease	20.00
4 R98c Avg-F thin spot	25.00
5 R113 F-VF PHOTO	40.00
6 R115b inverted center F PHOTO	650.00
7 R117 F-VF h/s cancel breaks paper	22.50
8 R126 F PHOTO	100.00
9 R127 F	15.00
10 R135b inverted center Avg-F PHOTO	250.00
11 R146 VF herringbone cancel	30.00
12 R149 F thin in upper right corner PHOTO	85.00
13 R151a inverted center F PHOTO	325.00
14 R152c VF	27.50
15 R192* F thin spot	20.00
16 R249 VF	30.00
17 R335 VF cut cancel, staple holes	30.00
18 R435 VF perfin cancel	17.50
19 R456 VF cut cancel	4.00
20 R460 VF cut cancel	25.00
21 R560 VF perfin cancel	18.00
22 R672 VF uncut	75.00
23 R693 VF perfin cancel	12.50
24 R696 VF cut cancel, staple holes PHOTO	150.00
25 R714 VF cut cancel, staple holes PHOTO	150.00
26 R726 VF cut cancel	10.00
27 R728 VF cut cancel	10.00
28 R729 F-VF perfin cancel	7.50
29 RE107 VF	7.50
30 RE107D tab removed, staple holes, small tear, varnished, scarce stamp PHOTO	350.00
31 RE160* F-VF	16.00
32 RE164 VF staple holes	30.00
33 RE183* F-VF	40.00
34 RE195* F-VF	40.00
35 RO147a match wrapper VF	40.00
36 RY2* F-VF short perf PHOTO	250.00
37 RY3* F-VF PHOTO	85.00

BEER STAMPS-Priester Catalog Numbers

38 11* square cut VF-XF sheet margin at left shows a light crease PHOTO	10.00
39 22A F-VF four margins, thin results in small hole, minor soiling and faults	12.00
40 23A* F-VF clean & fresh, creases	4.00
41 23C VF tiny bit of soiling	2.50
42 38E F	4.00
43 39A Avg-F	15.00
44 39D F minor faults incl. pinhole	5.00
45 40C VF appearance, creased, 10 mm repaired tear, other minor faults	10.00
46 40E F-VF	2.00
47 41B* bottom sheet margin VF creased & light soiling, upper left corner rounded	15.00
48 42F VF-XF bottom sheet margin w/ plate #	3.00
49 43B Avg-F light soiling, minor faults	5.00
50 44E F margin cuts at right, pinholes PHOTO	30.00
51 52B F few wrinkles	3.50
52 64 VF-XF upper right corner sheet margins, few creases, thin spot PHOTO	8.00
53 72 F bottom sheet margin w/ plate #, creases	15.00
54 75 F creased, small scrape	3.00
55 83C VF creased	12.00
56 85A VF left sheet margin, light soiling	6.50
57 87D F bottom sheet margin w/ plate #	4.00
58 91 F-VF light crease	10.00
59 98 VF light crease, thin spot	3.00
60 114A F	10.00

61 135 VF	6.00
62 151C sheet margin at right, creased, soiled	17.00
63 184A type 154 surcharge F minor faults and soiling	2.25
64 190A VF minor faults	8.50
65 190B VF-XF light crease	2.50
66 197 VF punch cancel	4.00
67 198 VF punch cancel	6.00
68 205A VF	15.00
69 214 VF punch cancel	6.00

Springer-listed Taxpays

70 CIGARETTES TA17a VF	3.00
71 -TA49 F thin	12.00
72 -TA57a VF thin	10.00
73 -TA58a F corner crease	5.50
74 -TA80a F thin	9.00
75 -TA81a F thin, crease	8.00
76 -TA119 VF crease	5.00
77 -TA140a VF thin, RARE stamp PHOTO	12.00
78 -TB1 F thin, crease	6.50
79 -TB16b VF	9.00
80 -TB33a VF light crease	1.50
81 -TB70a VF thin, creased	4.50
82 SNUFF TE49 plate proof XF est 50-75	-----
83 -TE50 VF	1.50
84 -TE86 VF-XF	1.25
85 -TE212A XF	2.50
86 -TE213C VF	7.00
87 TOBACCO TF18 F creased, fresh	6.50
88 -TF22 VF punched remainder	6.50
89 -TF44 VF expertly repaired tear, thin	12.00
90 -TF55 VF punched remainder	18.00
91 -TF91A VF punched remainder, top sheet margin with "Wilcox's Chameleon Paper Patented May 16, 1871" imprint	25.00
92 -TF113B F-VF creased, bit of staining, minor faults	17.50
93 -TF123 VF punched remainder	7.50
94 -TF137A VF punched remainder	17.50
95 COTTON BRASS Nast type IX, Series D, this one is serial #53709, which is the lowest reported number for this series, F est 50-75	-----
96 -Nast type VI series D, XF a beauty est 50-75	-----
97 SPECIAL TAX STAMP Coin Operated Amusement Devices \$10 exp 1946 VF crease & pinholes	-----
98 -Retail Dealer in Uncolored Oleomargarine \$6 exp 1936 F tack holes	-----
99 -Retail Liquor Dealer \$27.50 exp 1947 VF	-----
100 -Practitioner Dispensing Opium, Coca Leaves, Etc., \$1 exp 1941 VF	-----
101 -same but expires 1948 VF	-----
102 -same but expires 1950 VF	-----
103 -same but expires 1951 VF	-----
104 -same but expires 1953 VF	-----

CANADA

Van Dam Catalog Numbers

105 FB14 VF short perf	22.00
106 FB17* F PHOTO	25.00
107 FB31 F	20.00
108 FB51 F-VF	4.50
109 FB54 F	20.00
110 FG9 F short perf	5.00
111 FEG1* VF-XF	5.00
112 FWM1 F	30.00
113 FWM12 F-VF	10.00
114 FWM26 Avg-F	6.50
115 FWM37 VF	7.50
116 FSC5 VF punched cancel PHOTO	40.00

116 FSC5 VF punched cancel PHOTO	40.00
117 RX20 F-VF	12.50
118 FWS1 F pulled perf, thin	30.00
119 FPS17* VF	4.00
120 FU22 VF	5.00
121 BCL5 F punched cancel	5.00
122 BCL7 F-VF punched cancel	12.50
123 NBP5 VF punched cancel	20.00
124 NFR4 Avg-F filled thin	25.00
125 OL85 F-VF punched cancel	12.50

BRITISH COMMONWEALTH Barefoot/Hall Catalog Numbers

126 ANTIGUA Revenue #4* vertical strip of four top, right & bottom sheet margins showing plate markings & watermark, beautiful item	£12.00
127 BATUM Revenue #71* F-VF	£5.00
128 -Revenue #73* VF small tear	£5.00
129 -Revenue #74* F-VF sealed tear	£5.00
130 -Revenue #78* VF crease	£5.00
131 -Revenue #81* VF	£5.00
132 -Revenue #82* VF	£5.00
133 BRITISH CENTRAL AFRICA Revenue #5 VF PHOTO	£10.00
134 -3/ orange embossed on light green paper VF	-----
135 MAURITIUS Bill of Exchange #1 strip of three of First, Second & Third VF small wrinkle	£15.00
136 -8 of E #2* Third of Exchange VF	£5.00
137 -8 of E #3* strip of three of First, Second & Third VF PHOTO	£10.00
138 -8 of E #4 Second of Exchange VF	£3.50
139 -8 of E #4 Third of Exchange VF	£3.50
140 -8 of E #5 Third of Exchange VF thin spot	£5.00
141 -8 of E #6* strip of three of First, Second & Third Avg-F one stamp thin	£22.50
142 -8 of E #7 First of Exchange F-VF	£10.00
143 -8 of E #8* Second of Exchange F pinhole	£10.00
144 -8 of E #9 Third of Exchange VF	£15.00
145 -8 of E #10 Third of Exchange F crease	£25.00
146 -8 of E #11 Third of Exchange F PHOTO	£35.00
147 NORTH BORNEO Revenue #6 VF CTO	£10.00
148 -Revenue #7 VF cancelled to order	£10.00
149 NORTHERN RHODESIA Revenue #1 VF light crease	£5.00
150 -Revenue #2 VF pulled perf	£7.50
151 -Revenue #4 VF PHOTO	£35.00
152 -Revenue #5 VF PHOTO	£50.00
153 SELANGOR Revenue #24A VF	£10.00
154 -Revenue #29 VF corner crease PHOTO	£35.00
155 SOUTHERN RHODESIA Revenue #1 VF	£10.00
156 -Revenue #3 VF	£5.00
157 -Revenue #4 VF	£2.50
158 -Revenue #9 VF	£10.00
159 -Revenue #11 VF	£5.00
160 -Revenue #12 VF	£2.50
161 -Revenue #18 VF	£10.00
162 -Revenue #19 printed in magenta, overprinted Waterlow & Sons Ltd. Specimen, small punch hole, s/e at left VF PHOTO	-----
163 -Revenue #20, 21, 22 VF	£6.00
164 -Revenue #23 VF	£3.50
165 -Revenue #24 VF 2 pinholes PHOTO	£10.00
166 ZANZIBAR Revenue #1* VF	£5.00
167 -Revenue #5 VF	£10.00
168 ZULULAND Revenue #1 VF	£3.50

INDIA-PRINCELY STATES Koeppel-Masters Catalog Numbers

169 BHARATPUR 227 F punch cancel	8.00
170 BIKANER 461 VF	10.00
171 BUNDI 125 VF	5.00
172 -128 VF	5.00
173 DHOLPUR 271 F-VF	7.00
174 -273a signature omitted VF	20.00
175 KARALI 602a VF	15.00
176 HYDERABAD 464 VF punch cancel	5.00
177 -465 VF punch cancel	6.00
178 JOHPHUR Court Fee 19 different, some with minor faults	61.50
179 NARSINGARH 121 F PHOTO	20.00
180 SAMBHAR 102a VF	10.00
181 TONK 115 F punch cancel	15.00
182 -142 F punch cancel	15.00
183 -253 F PHOTO	35.00
184 -266 F punch cancel	25.00

END OF SALE THANK YOU!

The American Revenuer, March 1985

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Member's Ads

Free advertisements will be given to ARA members subject to the following conditions. Requests not conforming to these conditions will not be honored or acknowledged.

1. One ad per issue per member.
2. Send on post card or card enclosed in envelope (No letters or aerograms).
3. Limit: 50 words plus address.
4. Must relate to revenue or cinderella material.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should be sent to:
Editor, The American Revenuer
Rockford, Iowa 50468-0056 U.S.A.

HAVE EMBOSSED US, revenue stamped paper; all Scott adhesives; all non-Scott (tobacco, snuff, cigars, beer, etc) state tax; foreign revenues; Liberia to lowly Argentina; U.S. possessions revenues and so forth. I want red and green bottle strips, prior to Carlisle, red or blue export strips and gray alcohol bottle strips. While I have a lot of it, including full sheets — there is a lot I do not have, many common at that. Wanna trade? No junk please. John S. Bobo, 1668 Sycamore St., Des Plaines, IL 60018. *251*

HIGH PRICES PAID for quality material. Purchasing Match and Medicine stamps XF — superb. Thins and creases OK. Rubin Salmansohn, C/O Shearson 1818 Market Street, Phila. PA 19103. (800-523-4654). *252*

WE PAY 1/2¢ each for any Scott listed US revenue. Cut or punch cancels OK. C. S. Domzall, 904 Wright No. 4B, Richmond, CA 94804. *253*

FREE. Mint 1933 5c and mint 1933 10c Intangible Tax stamps from Indiana to each person who sends me a list of any

unlisted Indiana Revenue issues-stamps-tags-decals-etc in his or her collection. Limit 1 pair per address. Write Richard L. Salzer, RR No. 3 Box 791, Knox, Indiana 46534. *254*

U.S. STATE TAX / CIND: Buy, swap, sell. Send priced with paid return. SASE brings gift revenues and data. E.S.A. Hubbard, Box 9128, San Jose, CA 95157. *255*

BUY MINT NON RESIDENT NEW JERSEY Trout Stamp 1977-\$15.00, some used \$5.00. Mint Woodcock-1967 - \$2.25, 1968 and 1969 - \$2.00 each, 1970 - \$1.25, 1971, 1972, 1973 - \$1.10 each. Georgia Trout used resident 1978, non resident 1972, 1973, 1978 \$3.00 each, mint \$5.00 each. David Curtis, 1806 Sycamore, Killeen, TX 76543. *256*

NO. 2 PRICED LIST is now ready for mailing, as I continue to break up my long-time, specialized R1 / 152 and RB1 / 19 U.S. Revenue collections. All new listing. Please send **business-sized SASE**. Many examples of plate and paper varieties, multiples, documents, singles, cancels, literature, proofs, and misc. Numerous VF / superb. Gene R. Gauthier, P.O. Box 2548, Oshkosh, WI 54903. *257*

EGYPT AND SUDAN are my specialties. I can offer Egyptian & Sudanese revenues: general revenues, salt tax, cigarette tax, consular service, postal savings, airport tax, professional syndicate tax stamps, etc. My "Catalogue of Egyptian Revenue Stamps" is still available, now only \$30 postpaid. If Egypt & Sudan interest you, write me! Peter R. Feltus, new address: P.O. Box 5339, Berkeley, CA 94705. *258*

WANTED: License plates, chauffeurs badges, windshield stickers, disabled veterans key chain tags, B.F. Goodrich key chain tags. Dr. Edward H. Miles, 888 8th Avenue, New York, N.Y. 10019. *259*

INDUSTRIAL STAMPS Liquor dealers

assoc. per Springer 8th ed. At 1975 cat. prices, but on document. Most issues Jan. 1914 to Nov. 1917 available. Send wants, we ship and bill. Returnable 5 days. No answer means sold. W. Downing. Significant Books. PO Box 9248. Cincinnati, OH 45209. *260*

WANTED: Used US special tax stamps and licenses, 1862 to present. Also, U.S. certificates of registry for soft drink tax, admissions tax, cigar manufacturers, etc. Also wanted: state beer, wine, liquor, egg, seed, etc. stamps and tags. Also USDA meat inspection stamps, labels and certificates. Buy or trade. Bill Smiley, Box 361, Portage, WI 53901. *261*

OLD STOCKS AND BONDS and checks with vignettes. Send \$2 for latest Mail Bid Catalog & Sales Catalog. **ALSO BUYING!** Paying highest prices for beautiful pre 1900 material, railroads, oil companies, telegraph, industry, government, etc. Especially need Western material. Also will trade. Send SASE for free appraisal. David Beach, Box 5484, Bossier City, LA 71111, (318) 747-0929. *262*

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WHERE IN THE WORLD? An atlas for stamp collectors by Ken Wood, former editor of Western Stamp Collector. This 422 pages, 8 1/2 x 11 inch hardbound book contains 602 outline maps — each covering 1/2 page, every stamp issuing entity listed by Scott. An excellent source of maps for album pages! Retail \$29.95 to readers of TAR only \$22 postpaid anywhere. Kenneth Trettin, Rockford, Iowa 50468-0056. *264*

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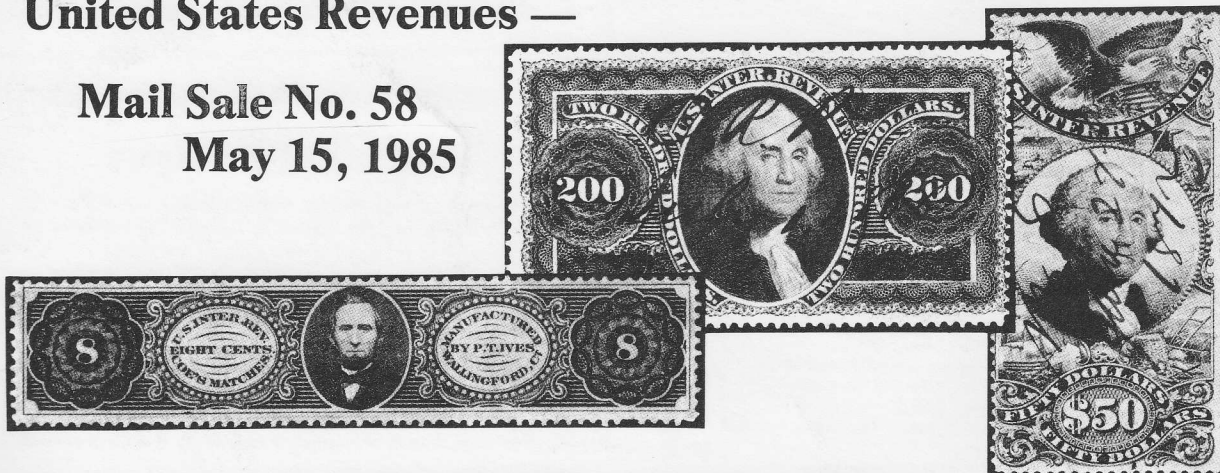
Lot 852 — Hetherington, J.E. 2¢ black, RS120d, Wmkd., very sharp proof-like impression, fresh & deep color, VF8+, Extremely Scarce Medicine, a real Beauty! Realized \$495.

If you are not on my mail sale list, you should be. ARA members send \$1 for the next sale catalog and prices realized.

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