

# The American Revenuer

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Brian Clague (right) receives a Gold medal, the ARA Grand Award, an ARA Gold and the APS Research Medal from Jim Shabbazian for his exhibit at ARIPEX '86, our ARA convention show. For more, see inside, page 41.



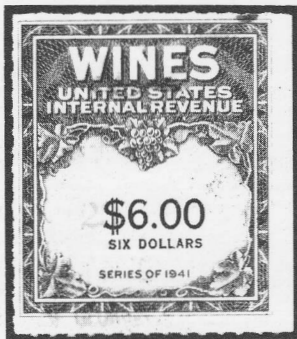
◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MARCH, 1986

Volume 40, Number 3  
Whole Number 383

# U.S. Revenue Mail Auctions

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11.	RS237b F/VF Fresh	225.00
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13.	RY2 used F/VF	80.00
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15.	40L4 VF "PAID" cancel	125.00
16.	143L5 VF/XF unused w/PFC	175.00
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18.	TF171B VF punch remainder	10.00
19.	AN2 VF punch remainder	15.00
20.	BA20 VF punch remainder	10.00
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21.	39B F/VF	8.00
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23.	71 FINE	40.00
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# The American Revenuer

The Journal of International Fiscal Philately

Volume 40, Number 3

March, 1986

Whole Number 383

## The American Revenuer

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Published by The American Revenue Association

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THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Advertising manager. ©Copyright 1986 by The American Revenue Association.  
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## ARIPEX Reviewed

by Richard Friedberg, ARA

Beautiful Phoenix was the location of our tenth annual convention, held in the Yuma Room of the Phoenix Civic Plaza. ARA residents from the Phoenix area should be proud of that facility as it was the most spacious and best-lighted exhibition room that I have yet encountered. And the fine lighting was especially welcome because revenue enthusiasts had some outstanding exhibits to pore over.

In addition to the exhibit space and dealers' bourse, the Arizona Federation of Stamp Clubs, which was the host organization for ARIPEX '86, reserved a spacious conference room for the ARA programs. While the ARA did not have as many programs at ARIPEX as we had at BALPEX, the site of our 1985 convention, the programs that we did have at ARIPEX were outstanding.

On Friday, February 28th, ARA member Michael Mahler presented "New Finds in U.S. Revenue Stamped Documents." In the event that you do not know about the work of our 1984 Morley award winner, Mike has been studying rates and usages in a precise and scientific manner, and as such he is a true pioneer in the field of "fiscal history"—our equivalent of postal history. Our cumulative knowledge in this area is minute when contrasted to what has been and continues to be done in the field of postal history, but Mike Mahler's continuing efforts will enable all of us to better understand the types of revenue documents from the 1862-1872 period that come into our possession. If ever you have the opportunity to hear Mike Mahler at one of our conventions, do so by all means. He is in the midst of an on-going project of great interest to many revenue collectors, and his efforts should be known and supported.

On Saturday, March 1st, we had a busy day with three different ARA programs. TAR's Associate Editor,

(ARIPEX—continued on page 50)

# E. B. STERLING:

by Stanley M. Bierman, ARA

Edward Boker Sterling was one of America's earliest dealer-collectors, best remembered for his pioneering work on US Revenues, his 1877 publication on a descriptive price catalogue bearing his name, and his involvement, along with Hiram E. Deats, in the spectacular philatelic coup of purchasing ten carloads of old Treasury Department papers detailed in the January, 1986, *The American Revenuer* ("Hiram E. Deats: The Philatelic Farmer from Flemington"). While Sever and Francis published the first catalogue which included both US Postage and Revenue Stamps in 1863, Sterling's work on fiscals, which was published in 1882 (second edition), was the first catalogue exclusively devoted to this specialty. It may also be said of Sterling that he had the prophetic foresight to recognize, and publish articles on, the investment potential that would accrue the patient stamp collector. (Sterling, 1881) However, Sterling himself mostly failed to realize these financial gains having to sell much of his collection of stamps at distressed prices in untimely forced sales to pay for the mounting financial burdens brought upon him from his non-philatelic endeavors.

Sterling could trace his origins to Colonial forebears, and was a member of a prominent New Jersey family, although it may be readily construed that he was descended from a less affluent lineage. (Anon, *Phil J. Amer*, 1885 and 1894) Born in Trenton, New Jersey, on September 9, 1851, in a small brown house directly opposite the Stacy-Trent Hotel, Sterling began his stamp collecting career at age ten, acquiring current postal emissions at face value from the local post office from money given him by his doting parents. He carefully mounted his colorful purchases on plain paper sheets taking care that the gum side of the stamps would not be damaged upon removal; he attached his cut squares and full envelope stationery with a small adhesive on similar non-

album sheets of paper.

A tragic accident resulted in the death of his parents when Sterling was thirteen years of age. The orphaned youth was thrown to his own resources and enterprises, bereft of any financial support from his wealthy relatives from whom he was apparently estranged. The plucky youth, possessed by natural ability and self-assuredness, obtained a position in a dry goods store, toiling long hours cutting linen cloth. Prior to the institution of child labor laws in 1916, homeless youth were commonly exploited by avaricious employers. Nothing so sharpens the mind of an impressionable youth as hardship; the mental stagnation and deadly monotony of his menial work created in the youthful Sterling a burning desire to one day be wealthy and successful. With an ambition honed by years of tedium and frustration behind the cutting shears of a lowly clerk, he resolved to rise above the restrictive social boundaries and economic hardships that fate had so unkindly visited upon him.

Sterling came to recognize that if ever he hoped to overcome the circumstances of his present situation, he had to resume his formal education which had ended with his abrupt entry into the work force. Setting aside portions of his meager clerical salary, he managed to save sufficient money to pay for tuition for evening classes at a local business college. Upon completion of his night school courses, Sterling found employment with the Lehigh Valley Railroad. His keen mind and bounding energy caught the attention of S. B. Packer, a prominent coal dealer who offered Sterling a position as a bookkeeper for his New York Coal Shippers; this small step in upward mobility from his prior station in life was happily seized upon by the ambitious youth. When Packer's coal business fell upon hard times, an unemployed, chastened but unshaken Sterling quickly established himself in the good graces of a local banker. Sterling was able to secure a position as a teller in the Trenton National Bank but was again returned to the servitude of

one who handles but does not control wealth.

Sterling was married in July, 1874, and soon had two sons and two daughters, later followed by a third son. His lowly banking salary was insufficient to support his growing family, and his financial future looked so bleak that he chose to sell his most liquid asset consisting of his cherished stamp collection. On June 25, 1878, a financially pressed B. B. Sterling auctioned his collection of fine and rare United States stamps under the auspices of Bangs and Co. of 656 Broadway in New York City as catalogued by Wm. P. Brown. The audience at the sale included such well known dealers and collectors as Henry C. Calman, John Scott, George Chittenden, N. F. Seebeck, James A. Petrie, Ch. H. Coster, James A. Chute, George Mason and F. N. Palmer. Included in the 494 lots of stamps was a used example of the five cent New York PMP which realized 40¢, and a pair of five cent Providence PMPs which sold for 75¢. A used set of 5¢ and 10¢ 1847 issues went for an astonishing 10¢ to Mr. Seebeck, while a set of 1875 Government reprints realized a stomach-wrenching 6¢. A used set of 1869 issues, less the 90¢ Lincoln which the youthful Sterling could not afford, having a face value of \$1.93 failed to ignite much enthusiasm, and certainly did not carry a reserve, for the set was acquired by Mr. Palmer for a mere 18¢. Included in the auction were marvelous examples of US Envelopes, Locals, Revenues, Match and Medicines and entire printed Official Envelopes, the latter being acquired intact for \$1.00 by Mr. Petrie who was later to establish himself as a notorious philatelic forger. The high-point of the US General Issues consisted of an unused example of both the \$2.00 and \$5.00 Department of State issues which went to Mr. Seebeck for \$1.40 and \$3.55. A so-called unique 1853 3¢ Die A envelope valued at \$25.00 sold to Mr. Levick for a dizzying \$15.00, and the total proceeds of the sale prior to commission were \$453.42.

## *the pioneer fiscalist*

A lesser individual would have been dissuaded from pursuing stamp collecting, but undaunted by the miserable financial showing at the sale of his prized stamp collection, Sterling decided to take up stamp dealing. This choice was undoubtedly prompted as a means of bolstering his menial salary, working at off banking hours from 8:00 PM to midnight in the attic of his Trenton, New Jersey, home. Purchases of post office fresh material were offered by mail advertisements in the philatelic periodicals of the day. In January, 1877, Sterling produced an amateurish 34-page catalogue entitled "Descriptive Price Catalogue of Stamps of the United States, Attempted by E. B. S." Cheered on by his early success as a mail order stamp dealer, he undertook a second edition of the catalogue in 1882 in which he described 491 varieties, 254 adhesives, 237 envelopes and illustrated his catalogue with 100

cuts. His sixth and final 74-page edition entitled "Catalogue of Adhesive Postage and Stamped Envelopes of the United States Only" appeared on January 1, 1887, and was broadened to include near 1,000 varieties of US issues; it also contained a separate 42-page section entitled "Standard Reference List of the Private Local Postage Stamps of the United States of America" which was compiled and edited by a dentist named William H. Mitchell.

Sterling proselytized the virtues and potential financial rewards of stamp collecting, with particular reference to Revenues, in the regional and national philatelic periodicals of the day. By 1885 his burgeoning philatelic business was sufficiently sound as a financial base to allow him to resign his position in the bank. The stamp shop located at 132 E. State Street in Trenton was one of the largest philatelic establishments in the nation exclusively devoted to sale of stamps. He boasted that by 1887 he maintained



*Your Respectful  
E. B. Sterling*

a stock of \$15,000 in US stamps and was making \$5,000 yearly from his enterprise. To further bolster his philatelic credentials, Sterling joined the American Philatelic Association at its founding on September 14, 1886, becoming its 12th charter member. In August, 1887, Sterling exhibited the Carpenter US Revenue Collection at the second annual convention of the APA which met in Chicago. The spectacular collection contained 6,000 revenue stamps and was valued in excess of \$5,000. Included were five varieties of the \$5,000 revenue stamp in different colors, along with a number of proofs and designs submitted to the Government by the engraver Samuel H. Carpenter from whom Sterling had acquired the unique collection for \$500 in December, 1884. (Brazer, 1954)

In October, 1887, Sterling acquired the quintessential collection of fine proofs on India paper fromed by Albert Goodall (1826-1887), late President of

the American Bank Note Co., for a price in excess of \$1,000. (Brazer, 1953) Considered the most valuable collection in existence, the Goodall Die Proofs were printed in five trial colors, and the 25 X 40 mm dies mounted on 40 X 45 mm cards and then appended to album pages. The trial colors had been printed about 1880 from the dies of the American Bank Note and Contiental Bank Note Cos. as well as those of Rawdon, Wright and included issues from the United States, Canada, New Brunswick, Newfoundland, Nova Scotia and Brazil. Produced as specimens from the American Bank Note Co. for agents to show prospective customers, some five sets of these Goodall reprints were produced.

Sterling caused an considerable stir in the philatelic community when he announced on January 23, 1888, that he had sold the celebrated Carpenter and Goodall Collections to the youthful

Hiram E. Deats of Flemington, New Jersey. Heralded as the largest private treaty sale of stamps ever held to that time, the \$7,000 fee also included a number of other Sterling ephemera. Piqued by the disclosure of this acquisition, Deats wrote on March 5, 1888, to Smith & Klock, editors of a local philatelic journal, noting that Sterling's US proof stamps, documents, proprietary and postage were only valued at \$5,000 while the balance of 4,000 varieties of paper currency, \$600 in coins, lots of stone and bone implements and South Sea Island curios constituted the remainders.

With the successful sale of these two major collecitons to Deats, Sterling approached Joseph R. Carpenter of the Philadelphia Bank Note Co. to acquire in November, 1889, his US Internal Revenue Proof collection. Notification of the purchase appeared in the advertising section of the May, 1890, edition of *Metropolitan Philatelist*. Some time prior to this acqui-

## *E. B. Sterling: the pioneer fiscalist*

sition Sterling had established himself in the good graces of the US Treasury Department with his discovery of a counterfeit beer keg revenue stamp. The Internal Revenue Service seized the brewery for its illegal acts, and fined them \$30,000. For his role in uncovering the crime Sterling was rewarded with a \$2,000 government fee and allowed to keep the counterfeit stamp for his collection. On the strength of this association, it is believed that Sterling was placed in the advantageous position of learning that the US Treasury Department wished to dispose of its duplicates. In a story detailed in the January *The American Revenuer* a consortium of Hiram E. Deats and E. B. Sterling acquired 200 tons of governmental "refuse" for a mere \$5,000. (Anon., Sterling's Speculation, 1890) The February, 1891, issue of *Metropolitan Philatelist* carried an announcement that the two had purchased the US Government Treasury Department remainders and were offering portions for sale to prospective customers. The advertisements continued monthly until March, 1892, when an announcement appeared as to the dissolution of the partnership of Deats and Sterling with all debts outstanding to be received by E. B. Sterling.

Throughout this seemingly productive and financially rewarding period in his life, Sterling was beset by many financial woes resulting from his overly ambitious forays into non-philatelic ventures. The financial insecurity of his youth had so molded Sterling's character that by age thirty-seven (1888) he had expanded his business enterprises into areas beyond his limited experiences and abilities. The driving ambition for success so fired his soul as to lead him into uncharted areas of real estate, banking,

insurance and thence ultimately to speculating in Colorado silver mines in the strike-it-rich era of the 1880s. When his financial empire began to crumble, Sterling was forced, once again, to sell off his most tangible asset to protect himself against creditors. In a series of six auctions held between December 20, 1887, and June 28, 1888, Sterling auctioned his entire collection of US Postage and Revenue Stamps through George A. Leavitt and Co. as catalogued by Edward Frossard (see sidebar).

Highlights of the first sale included a Brattleboro PMP on half an original envelope which went for \$50. Eleven copies of New York PMPs sold for prices of between \$2.20 and \$3.20 per copy, while a sheet of 12 of the Providence PMP saw \$36 and a 10¢ St. Louis Bear realized \$29. Unsevered pairs of the 1860 24¢ and 30¢ issue were bid to \$22 and \$30

respectively, and were to end up in the Ferrary Collection. An unused strip of four of the 10¢ 1847 issue sold for \$7.80 and the high point of the sale was an unused 30¢ 1869 invert which was sold to William Thorne for \$30.00. The seemingly modest prices realized at this auction must be reflected against the prevailing sales of this era. It was noted in an 1888 philatelic periodical (*PJA* IV:313, 1888) that Henry Collins, manager of the Scott Stamp and Coin Co., had just sold the used block of four of the 24¢ 1869 invert to the same Mr. Thorne for \$200, acknowledging the "bargain" nature of the acquisition. Finally in December, 1888, Sterling sold his entire stock of Match, Medicine and Card stamps to C. H. Mekeel of St. Louis. Acclaimed as the most complete collection in the world, the passage of this great stock effectively ended Mr. Sterling's career as a stamp

### **E.B. Sterling Collection as Sold Through Ed. Frossard Catalogue of the Entire Private Collection of United States Postage and Revenue Stamps Formed by E.B. Sterling, Esq. Trenton, NJ**

Part I	Dec 20, 1887	Adhesive Postage and Stamped Envelopes including Officials, Locals, Carriers, General Issue, Department, Telegraph, Express Stamps, Cut and Entire Envelopes.
Part II	Jan 26-27, 1888	Revenue Stamps including Entire Series of Document, Proprietary, Medicine Rare Oddities, State Revenue and License Stamp.
Part III	Feb 16, 1888	Revenue Stamps including Entire Series of Match and Playing Card Stamps
Part IV	Mar 29, 1888	Stamped Envelopes, Department, Proprietary, Medicine, Document, Match, St. Louis 10¢
Part V	June 28, 1888	With Addenda, comprising...US and Foreign Stamps made by F.P. Richardson, Esq.
Part VI	Sept 27-28, 1888	With Addenda, comprising...Postage Stamps of all Countries made by Senor R. Curiel Contino

dealer.

With the fragmentation of his financial empire still echoing, one event was to lead to the final unraveling of Sterling's primary involvement with stamp dealing. As the popular Vice President of the American Stamp Dealers Association, Sterling was involved in sending APA stamp circuits to various members in different cities. Sterling noted that some of the circuits contained forged signatures and substituted stamp items. Sterling approved of an article written by C. B. Corwin and published in the November, 1890, issue of the *Metropolitan Philatelist* entitled "Who Is The Forger" in which names of 19 members of the Chicago branch are listed as suspects. S. B. Brandt of Chicago was incensed with the blanket accusation leveled against the whole of the stamp collecting community in his fair city and accused Sterling of being guilty of a breach of official etiquette. When it was noted that the 57 forgeries involved a mere \$35.98 the imbroglia seemed all the more unnecessary. (Anon, Sterling, 1890)

Little was written about or heard from Sterling following this incident. He did have one final fleeting moment with philatelic immortality. On May 11, 1892, he attended an auction of autographed letters belonging to Dr. James H. Causten held by Thos. Burch's sons of Philadelphia. (Anon., 1892) Included in the sale was a lot of eight letters from Benjamin Selliman, Professor at Yale University. While available for examination to all buyers, the lot was not carefully inspected but the 10¢ purchase price was sufficiently modest that Sterling saw that the lot was shipped back to Trenton. A month later on June 14, 1892, Sterling discovered to his unbridled enthusiasm that he had

discovered an original New Haven PMP envelope. It was in perfect condition with the E. A. Mitchell signed stamp, official markings and addressed to Francis Markoe, Jr., of Washington City. Sterling observed that he was offered \$2,000 for the rarity but was awaiting a better price. The famous PMP was to subsequently find itself in the Ferrary Collection before passing to the Hind and thence Caspary Collection. This was E. B. Sterling's last philatelic hurrah.

Sometime in 1909 E. B. Sterling took a position with the New Jersey State Comptroller Inheritance Tax Department. In this capacity he had some 130,000 New Jersey estates under his jurisdiction as examiner for the state. He was actively involved in Republican politics and had an esoteric but rewarding hobby in collecting and cataloguing mushrooms. He actually gathered some 800 species of these fungal growths and published many of his discoveries in *Lloyd's Mycologic Magazine* to the presumed excitement and admiration of fellow mycologists.

Sterling was married for over 50 years and his golden anniversary was celebrated in the philatelic press of 1925 where he was remembered as an honorable, friendly and popular old time philatelist. (Anon., 1894) Earlier steel engraved pictures of Sterling produced in 1887 revealed a kindly but proper gentleman with a distinctive black beard which pre-empted his cheeks and parted in the center of his chin swinging in two undulating banners to his shoulders. The photograph taken 37 years later revealed a man with sad eyes, neatly trimmed beard and balding head, much worn by the intervening years.

On November 29, 1925, Edward Boker Sterling died at age 74 following a long and trying illness

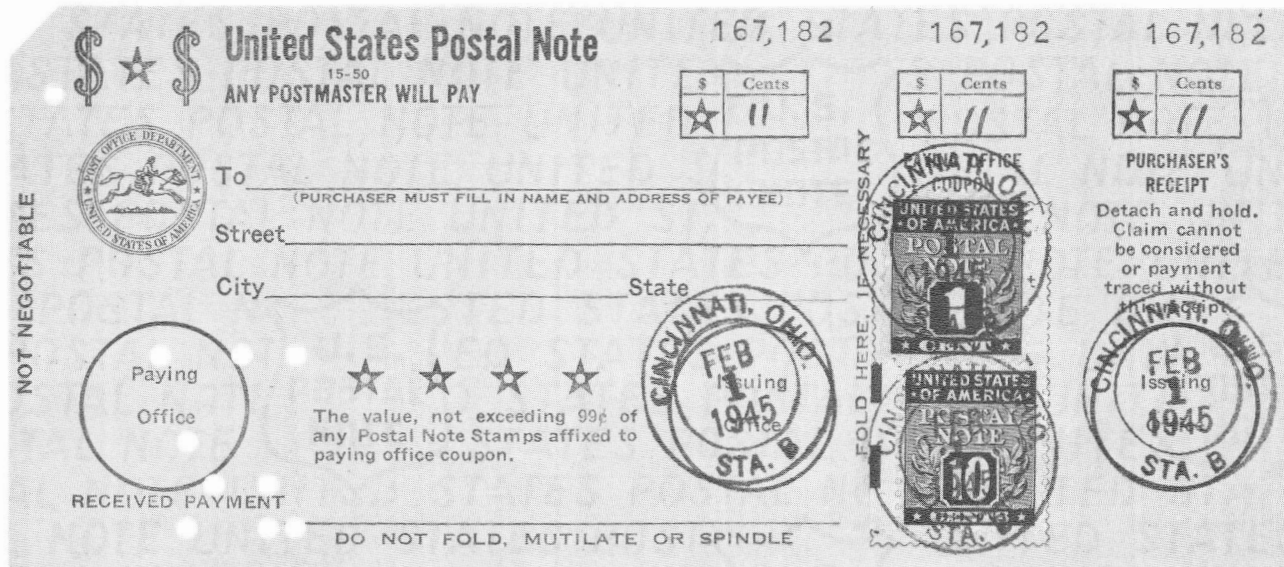
which his son claims he bore with fortitude and spirit. (Anon, 1926) Sterling was lauded in the philatelic press of the day as a "genuine original" referring to his self-made status, involvement with business, science and politics. (Anon, 1924) The American Revenue Association has established an E. B. Sterling Memorial Roll as a mark of recognition in the field, and as a lasting tribute to this important American pioneer fiscalist.

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# A Defense for the Inclusion of the 1945-1951 U.S. Postal Note Issue in the Revenue Section of the Scott Specialized Catalogue



A First Day of Usage Postal Note, prepared in Cincinnati, Ohio, having an eleven cent value, the sum total of the two franking stamps.

by John W. Watts, ARA

Had it not been for the efforts of the Bureau Issues Association the eighteen Postal Note Stamps (Scott numbers PN1-PN18), in all probability, would not have received catalogue recognition. It is unfortunate that the pre-punched tabulating cards, upon which the stamps were used to make up fractional amounts of currency, have not received similar recognition. This may be due, in part, to the fact that Postal Notes and Money Orders exist in a sort of never-never land; that is, they are neither truly philatelic nor numismatic items.

The accompanying illustration shows a Note with Stamps prepared on the First Day of Usage, February 1, 1945.

It is my contention that the Postal Notes ought to be given true philatelic catalogue status.

The Postal Notes should be included in the "fee paid" or "services rendered" area of the Specialized Catalogue. An

excellent argument for this is the fact that the Consular Service Fee (RK) and the Customs Fee (RL) Stamps have inclusion in the Revenue Section. These stamps, in fact are not Revenue Issues (Friedberg, 1985) but rather fee paid issues. That is to say that, the amounts of monies collected upon the usage of the stamps were not taxes but rather fees which were used to offset the expenses of operating either the Consular Office or the New York Customs House. Similarly the fees charged for the making up of the Postal Notes were not taxes but were used to help defray the expenses of operating the United States Postal Money Order System. In addition to the face value of the Postal Note the purchaser had to pay a fee of 5¢, which was raised to 8¢ on January 1, 1949, for each Note purchased.

Further, it is felt that the Notes were specifically designed to be used with the Postal Note Stamps (PN1-

PN18) and are therefore a form of Postal Currency, and as such require catalogue listing.

Having set forth my defense, I respectfully request that the American Revenue Association and the philatelic community indorse me in my efforts to encourage the publishers and editors of *Scott's Specialized Catalogue* to include the Postal Notes in the Revenue Section of their Catalogue as outlined above.

A second article on the United States Postal Notes will follow listing the various card types and indicating which ones are known to exist.

## References

Friedberg, Richard. "U.S. Revenues: Only eight Customs Fee stamps issued," *Linn's Stamp News* 1985; September 9:58, Whole No. 2966, 30-31.



**British India**

**Notes on Hundi Series KE VII and KG V**

by T. M. Harchandani, ARA

In the April, 1985, issue of *The American Revenuer*, Frederick Ross gave a detailed list of British Indian Hundi series issued in the reigns of King Edward VII and King George V in his article "The British Indian 1903-1936 King Edward VII and King George V Gray Paper Hundi Series" (TAR, 39:50-55). Ross provided two tables with limits of transactions executed on the Hundis according to their denominations. He has also mentioned the existence of Hundis in the denominations of 5 Ans., 1 Rupee 2

Ans., 2 Rupees 4 Ans., 4 Rupees 8 Ans., 12 Rupees, 18 Rupees and presumed one or two other values in the Edward VII issue. Similarly noted were denominations of 1 Rupee 8 Ans., 7 Rupees 8 Ans., 11 Rupees 4 Ans. and some others in the George V series.

Mr. Ross's table does not clearly show the stamp duty charges according to the existing rules on the amount for which Hundi had been issued. The two tables accompanying this article show the stamp-duty charged by the

British India Government in the year 1899 and 1937 (this covers the period of 1903-1936).

These tables show that there was no need for a Hundi bearing a portrait of King Edward VII in the value of 1 Rupee 2 Ans. These tables also raise the possibility that there might have been other values in both issues to cover some of the values required from Hundies issued in sets of two or three. This, however, is a matter for further research.

**TABLE 1**  
(from the Indian Stamp Act. 1899. Edition 1899)

Article 13.]

Description of Instrument.	Proper Stamp-duty.								
	If drawn singly.			If drawn in set of two, for each part of the set.			If drawn in set of three for each part of the set.		
<b>Art. 13.-BILL OF EXCHANGE</b> (as defined by s. 2 (2) & (3) ], not being a Bond, bank-note or currency-note-	One anna.								
(a) where payable on demand									
(b) where payable otherwise than on demand, but not more than one year after date or sight,-									
Rs.									
if the amount of the bill or note does not exceed	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
200	0	2	0	0	1	0	0	1	0
If it exceeds Rs. 200 and does not exceed	0	4	0	0	2	0	0	2	0
400	0	6	0	0	3	0	0	2	0
Ditto 400 ditto	0	10	0	0	5	0	0	4	0
Ditto 1,000 ditto	0	12	0	0	6	0	0	4	0
Ditto 1,200 ditto	1	0	0	0	8	0	0	6	0
Ditto 1,600 ditto	1	8	0	0	12	0	0	8	0
Ditto 2,500 ditto	3	0	0	1	8	0	1	0	0
Ditto 5,000 ditto	4	8	0	2	4	0	1	8	0
Ditto 7,500 ditto	6	0	0	3	0	0	2	0	0
Ditto 10,000 ditto	9	0	0	4	8	0	3	0	0
Ditto 15,000 ditto	12	0	0	6	0	0	4	0	0
Ditto 20,000 ditto	15	0	0	7	8	0	5	0	0
Ditto 25,000 ditto	18	0	0	9	0	0	6	0	0
Ditto 30,000	6	0	0	3	0	0	2	0	0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000									
(c) where payable at more than one year after date or sight.	The same duty as a Bond (No. 15) for the same amount. (Continued on next page)								

# Coffee and Sugar Organization Stamps

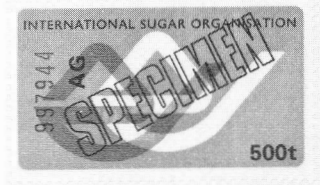
by Louis Alfano, ARA

I have recently obtained copies of specimens of Coffee Export Stamps issued by the International Coffee Organization and of Sugar Stamps issued by the International Sugar Organisation, both of London, England. Both sets are mounted (pasted down) on A4 presentation sheets. Both sets are overprinted "SPECIMEN" in an san serif outline type.

The Sugar Stamps were designed by Mr. Roger Simmons and printed by Harrison & Sons (High Wycombe) Ltd. They feature the Sugarmark motif which was also designed by Mr. Simmons. Each of the 9 denom-

inations is expressed in tons (1 through 5000) and each is a different color with inscription, serial number and overprint in black. They are 38 X 21 mm, photogravure on white paper and perforated 14 1/2 X 14. The values seen are: (color as listed on presentation sheet)

1t	Purple
2t	Green
5t	Orange
10t	Red
50t	Sea blue
100t	Light green
500t	Grey
10000t	Blue
50000t	Brown



No information is given about the Coffee Export Stamps issued by the International Coffee Organization. They are each printed in two shades of the same color, the darker shade being the lettering and central vignette. The outside border and central lathework is in black as is the denomination and serial number. These have been ap-

TABLE 2

(from the Indian Stamp Act. Ammended up to 1937)

**Art. 13** 13. Bill of Exchange, as defined by s. 2 (2) not being a Bond, bank-note or currency-note-

(r) (.....)

(r) (.....)

(b) where payable otherwise than on demand, but not more than one year after date or sight-

if the amount of the bill or note does not exceed	
if it exceeds Rs. 200 and does not exceed	
Ditto 400 ditto	
Ditto 600 ditto	
Ditto 800 ditto	
Ditto 1,000 ditto	
Ditto 1,200 ditto	
Ditto 1,600 ditto	
Ditto 2,500 ditto	
Ditto 5,000 ditto	
Ditto 7,500 ditto	
Ditto 10,000 ditto	
Ditto 15,000 ditto	
Ditto 20,000 ditto	
Ditto 25,000 ditto	

and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000

(c) Where payable at more than one year after date or sight.

India	If drawn singly.	If drawn in set of two, for each part of the set	If drawn in set of three, for each part of the set.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs 200	0 3 0	0 2 0	0 1 0
Rs 400	0 6 0	0 3 0	0 2 0
600	0 9 0	0 5 0	0 3 0
800	0 12 0	0 6 0	0 4 0
1,000	0 15 0	0 8 0	0 5 0
1,200	1 2 0	0 9 0	0 6 0
1,600	1 8 0	0 12 0	0 8 0
2,500	2 4 0	1 2 0	0 12 0
5,000	4 8 0	2 4 0	1 8 0
7,500	6 12 0	3 6 0	2 4 0
10,000	9 0 0	4 8 0	3 0 0
15,000	13 8 0	6 12 0	4 8 0
20,000	18 0 0	9 0 0	6 0 0
25,000	22 8 0	11 4 0	7 8 0
30,000	27 0 0	13 8 0	9 0 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000	9 0 0	4 8 0	3 0 0

The same duty as a Bond (No. 15) for the same amount.

(r) Words "when payable on demand" and entry "one anna" omitted by Act 5 of 1927.

## 3¢ Proprietary

## a double transfer, and/or?

by G. W. Brett, ARA and Kenneth Trettin, ARA

The green First Issue revenues and Private Die Proprietary revenue stamps often suffer from an overall green tint or fuzzy printing. The stamp illustrated exhibits some of these qualities yet exhibits some qualities that might be interpreted as a plate flaw. (The photo was made on Polaroid materials with two prints being pieced together resulting in the horizontal line.) This stamp was examined to determine if this was indeed a double transfer or if it was something else.

The stamp has an overall green tint but is a rather sharp impression. Con-

## Coffee and Sugar Stamps



plied via a computer dot matrix printer. Perforations are of an inter-upt variety as used on the UK television license stamps. The values seen are as follows (considering the method of printing the values they could exist in *any* value although it appears various colors were chosen for each):

25 Kg	Red
100 Kg	Olive green
150 Kg	Orange
500 Kg	Greenish blue
1,000 Kg	Orange brown
3,000 Kg	Violet
10,000 Kg	Brown
30,000 Kg	Yellow green
100,000 Kg	Purple
300,000 Kg	Blue

At the present nothing else is known about these stamps other than they are used to maintain quotas allocated to various member nations for the sale of sugar and coffee.

cerning the extra markings they show three aspects: 1. Selectivity of location—all in or adjacent to the four numeral ovals. 2. Extra coloring seems to be in all directions—no definite one-directional displacement as would be expected with a double transfer or a dragged print. 3. Most extra coloring is blurry and light but some are simulations of lines, and this is the most puzzling of all.

The extra coloring for the two upper ovals is of greater extent than for the two lower ones but there is a close resemblance and there is reasonable certainty that we are dealing with the same thing or things for all.

With the selectivity indicated—in the areas adjacent to the heaviest engraved

areas—it would appear that we are dealing with a wiping problem. Simply, that not a good job was done. When trying to wipe a heavily engraved area such as the numerical ovals, it is not a bit unusual to tend to pull out and leave a bit of ink on the unengraved areas. It takes a lot of care to do a clean job so that the surrounding, unengraved areas are clean and good coverage remains in the heavy area.

The appearance of simulated lines—some of which even simulate the configurations of the engraving—such as on the left side of the UR oval, while the straight segment on the UL one does not seem to make sense unless there was a foreign relief. We would assume that this effect is simply the result of the preliminary wiping of the plate where it is customary to use something like a cheesecloth, dabbing at the surface to get most of the unwanted ink off, and if care is not



used some weird-looking effects will result.

Inks of this period were all made from finely ground minerals and oils. The printing plates had to be heated to make the inks flow properly into the engraved lines. Different color inks appear to have exhibited different characteristics. In particular the green and blue used by Butler & Carpenter must have been hard to use. When examining the First Issues and the Private Dies one will notice that the blue and green stamps normally have a colored tint to the paper. Apparently the character of the ink did not allow the plate to be readily polished and a scum of ink usually remained behind.

In conclusion, it would seem that what might appear to be some sort of a double transfer or foreign entry is not. In reality this and similar appearing stamps are freak wipings; one of a kind stamps caused by sloppy workmanship and probably aggravated by difficult to use materials.

## ARIPEX Reviewed

Dr. Richard Riley led off with "A Sampling of U.S. Private Die Proprietary Stamps and a Little Related Americana," which is but one of the programs that he has given at our conventions over the past few years. This particular program is available to stamp clubs as an APS Slide Program, and I encourage you to arrange for your club to view it.

Later that same afternoon we had our 1986 Annual Meeting where current and future plans for the ARA were aired. There was ample time for comments from members of the audience before the close of the meeting. I reviewed our progress in restructuring the auction and sales divisions, [see this month's President's Column..Editor] outlined our initial efforts (still in the formative stages) to aid in the publication of revenue handbooks and monographs, and noted some of our on-going projects, such as our attempt to get tax-exempt status so that contributions can be tax-deductible.

This meeting was followed by Dr. Brian Clague's "Plate Entry Markings on U.S. Proprietary Adhesive Medicine Stamps," which is the in-depth treatment of Dr. Clague's primary exhibiting interest. [The first portion of a series under this title will appear in the April issue of TAR..Editor.]

This was a very interesting presentation—complete with many color slides—that utilizes the great resource of the Eagle Collection of plate and die proofs that is in the Smithsonian Institution in Washington, DC. One hopes that this presentation will soon become available as another APS Slide Program for general distribution for stamp clubs.

### Our Active Exhibitors

We had an impressive number of revenue exhibits from our members (and from a few others who were not members prior to February 28th!) that accounted for nearly 85 of ARIPEX's frames. Following is a list of the exhibits; after the title of the exhibit are, first, the ARIPEX award given by the judges, next the ARA award, and then any special awards that the exhibit won. Two of our members, both of whom are APS accredited judges, were

members of the jury: Martin Richardson of Ohio and Winarnd Hess of California. These gentlemen had their work cut out for them with the high quality of the exhibits.

The exhibits are in the order in which they were found in the show program:

**Mildred Hamilton**, "Custom Stamps for Imported Cigars" Silver-Bronze, ARA Silver.

**Millicent Hansen**, "The Patent Medicine Era" Silver, ARA Silver.

**L.W. Ferber**, "19th Century Argentine Documentary Revenues," Bronze, ARA Bronze.

**Brian H. Clague**, "Plate Entry Markings on U.S. Proprietary Medicine Stamps" Gold, ARA Gold, APS Research Medal, ARA Grand Award.

**William M. Fitch**, "United States Private Proprietary Stamps" Gold, ARA Gold.

**B.J. Campbell**, "Match and Medicine United States Private Die Proprietary Stamps of 1862-1883 and Series of 1898." Silver-Bronze, ARA Silver.

**Leo J. Harris**, "Equador: Stamped Revenue Paper (1694-1873) and Various Revenue Stamps (1881-1929)" Vermeil, ARA Gold.

**W.E. Tinsley**, "Tasmania Revenue Stamps, Including Postage Stamps Used as Fiscals, and Fiscal Issues Used as Postage." Vermeil, ARA Gold.

**Biller Zellers**, "Embossed or Impressed Duty Stamps of Ireland." Gold, ARA Gold.

**Kenneth P. Pruess**, "Oregon Revenue Stamps," Silver-Bronze, ARA Silver.

**R.E. Lesher, Sr.**, "U.S. Wine Stamps, 1799-1940," Vermeil, ARA Gold.

**James S. Benedict**, "Pre-Printing Paperfolds on Revenue Issues of the United States," Silver-Bronze, ARA Silver.

**W.H. Waggoner**, "The Consular Service Fee Stamps of the United States," Silver, ARA Silver.

**Ray L. Hamilton**, "Cigar Stamps Tax Paid," Silver, ARA Silver.

My thanks and congratulations to all of our exhibitors!

Continued from Page 41

### 1986 Sterling Award Winners

After the show closed on Saturday, all ARA members attending the show were invited to a cocktail gathering hosted by; Donn Lueck, ARIPEX General Chairman and an active ARA member. Following this, we retreated to a pleasant restaurant for an informal ARA dinner arranged by Donn.

During this gathering I was pleased to announce our 1986 Sterling Award winners. This award is given each year to two people, one deceased and one living, for their contributions to the field of fiscal philately over a lengthy period of time. Our winners for 1986 were Walter Morley (deceased) and Josef Schonfeld.

Walter Morley: "Walter Morley in many ways was the English counterpart of Alfred Forbin. While he was a stamp dealer, he was a true champion of the world's revenue and railway stamps, particularly during the two decades between 1893 and 1923. He compiled catalogues of the newspaper tax stamps of Great Britain and Ireland, of the embossed revenue stamps of these two countries, of the revenue and railway stamps of Great Britain, and of the revenue stamps of South America. He published, in large part out of his own pocket, *Morley's Philatelic Journal*, and produced some 108 issues between 1900 and 1908. These contained an English language chronicle of new revenue issues, and in addition contained many articles and unsigned editorials with details about revenue stamps from all corners of the world. This paralleled *Le Bulletin Fiscaliste* published by A. Forbin *l'hoste* between 1904 and 1906, both of them successors to *Le Timbre Fiscal* published by Moens in Belgium. Undoubtedly, material contained in *Morley's Journal* found its way into Forbin's catalogue." [He also published along with Fred. Geo. C. Lundy *The Fiscal Philatelist and Revenue Stamp Guide: A Monthly Journal devoted to Fiscal Collectors which saw one volume in 1892-93..Editor*]

Josef Schonfeld: "Josef Schonfeld is a long-time member of the ARA (ARIPEX—continued on page 56)

# The American Revenue Association

**APPLICATIONS FOR MEMBERSHIP**

In accordance with Article 4, Section 2(c) as ammended 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.

- Cherry Stamps** 4320, PO Box 21282, Cleveland, OH 44121, by Secretary. Dealer.
- Everett E Clary** 4312, 73010 Ovnand Blvd, Fort Hood TX 76544, by Richard Friedberg.
- Ray Getsug** 4318, 2090 Highland Pkwy, St Paul, MN 55116, by Michael Aldrich.
- James A Hall** 4317, 2720 Comanche, Amarillo, TX 79109, by Eric Jackson. US and Canada revs.
- Frederick C Huebner** 4313, 462 S Midvale Blvd, Madison, WI 53711, by Don Reuter.
- Gordon K Jones** 4319, 2709 Lake Ave, Ashtabula, OH 44004, by Richard Friedberg. US, genl.
- David F Murray** 4314, Branch Medical Clinic, Box 2, USNAF Atsugi, Japan, FPO Seattle 98767, by Secretary. Mexico, Panama, Colombia.
- Dave Neebe** 4315, 13811 Marquette St, Westminster, CA 92683, by Secretary. Germanic to 1945.
- Stephen W Smith** 4321, 5501 N Oracle, Suite A, Tucson, AZ 85704, by Richard Friedberg.
- H Saul Sugar** 4316, 25230 Southfield Rd, Sothfield, MI 48075, by Kenneth Trettin. Israel.

**DROPPED FOR NON-PAYMENT OF DUES**

**IMPORTANT!** If your name appears on this list, and you wish to continue your membership without interruption, please remit \$15.00 for 1986 dues IMMEDIATELY to the ARA Secretary, 701 South First Ave., Suite 332, Arcadia, CA 91006 U.S.A.

- Dr Seymour Algus
- Steven R Ashby
- Bruce V Bates
- Hertel G Beaulieu
- Dr Keith Berndtson
- Fred Bettin
- Robert J Blair
- Christian Blom
- Malcolm J Blume
- Dr Gerald L Boarino
- James G Boyles
- Howard W Broek
- Roger F Brown
- Robert T Burney
- Dr R Leonard Carroll, Jr
- Hub Castles
- Robert L Cates
- Peter G Champion
- Fan K Chan
- Mrs Fred E Chez
- Scott Clark, Jr
- Stephen V Cole
- A R Conyers
- Thomas A Cox
- Dr Eugene E Cunningham

- Anthony R Curtis
- Harry J Dame
- Liborio A Damico
- J Leonard Diamond
- S E Drus
- Paul M Eakin
- David F Edwards
- Jacob Fellig
- Louis A Fournier
- Joseph P Gaffney
- Gene Galbraith
- Fred A Gorner
- Grank J Hall
- Thomas W Hart
- Glenn M Heminger
- Mrs Adolph B Hill, Jr
- Stephen D Hoffman
- H H Hovey and Associates
- Gerald S Howe
- Ronald D Howland
- Daliah Jacobs
- Lowell Joerg
- Carroll M Johnson
- Paul D Kadavy
- Gregory E Klinginsmith

Highest membership number assigned on this report is 4321.

**NEW MEMBERS**

Numbers 4293-4301

**APPLICATION FOR REINSTATEMENT**

**Paul A Malan** 3316, PO Box 40487, Portland, OR 97240, by Secretary. US revs.

**RESIGNED**

- Frank P Amari, Jr**
- Laurie Franks, Ltd**
- Herbert Rosen**

**DECEASED**

- Arthur C Stagg**

**DROPPED (No Forwarding Address)**

- Mort D Turner**

**DROPPED FOR NON-PAYMENT OF DUES**

(See list following the Membership Summary)

**MEMBERSHIP SUMMARY**

Previous membership total	1517
Applications for membership	10
Applications for reinstatement	1
Resigned	3
Deceased	1
Dropped (no forwarding address)	1
Dropped for non-payment of dues	112
Current membership total	1411

- Clyde T Poole
- Steven E Press
- David A Price
- Juan H Ramos
- Kenneth J Reis
- Francis G Richards
- Lee Rosenbloom
- Ivars Rozenthals
- Santosh Kumar Rungta
- Ralph L Rybarick
- Walter M Ryland
- Robert W Savilonis
- Glenn D Schiller
- Stephen P Schrader
- Patricia C Sellers
- Joseph B Shelanski
- Marlin D Slack
- Louis S Slott
- Joe L Snyder, Jr
- Bhang Chand Somani
- Punnya R Sthapit
- Marshall L Stowell
- Keiji Taira
- Robert F Tescione

*(Continued on page 56)*

# The President's Column

Richard Friedberg, ARA Pres.

On my return from Phoenix, Arizona, where I had been attending our tenth annual ARA Convention in conjunction with ARIPEX (please see separate article for a re-cap of the show), I found two very welcome pieces of mail waiting for me. I can now announce to you that our sales division, for many years under the able leadership of Don Duston, now has two newly-appointed co-managers. They are J. D. MacLeith and Jim Giegerich (for their addresses please see the masthead of this issue of *The American Revenues* [on the first page of this issue...Editor]).

The re-structuring of the sales division is as follows: Mr. MacLeith will handle the sales of U.S. Revenue circuits and all handbooks and catalogues. Mr. Giegerich will handle the sale of foreign revenues stamp circuits. Please direct your inquiries to the appropriate sales division manager. And, please allow up to a month for a reply, since both volunteers will need some time before their machines are operating smoothly. The transfer of materials will also take some time. We think that we will be able to improve this important feature of ARA membership by making this split.

.....

By the time you read this, Coleman Leifer's first sale as Auction Manager will be history. Mr. Leifer reports to me that the bidding was active, and that most lots sold. The problem that he faces is that he **NEEDS MATERIAL**. Our auctions will run as long as members contribute material for sale. Without material there can be no sales. Hence, if you have some excess or no-longer-collected material, why not send it in so that it can find a new loving home? Inquiries on consigning procedures should be addressed to Coleman Leifer, whose mailing address also can be found on the masthead.

.....

From time to time I get letters from members who are attempting to sail in uncharted waters. In most cases they are trying to assemble a catalogue for the revenue stamps of a country or a region for which a catalogue does not exist. The latest effort described to me comes from ARA member David Leeds who is working on a catalogue for the revenue stamps of Panama. The work is still in its infancy, according to Mr. Leeds, and he welcomes communications from ARA members who share an interest in this field. If you collect Panama revenues please write to David Leeds, PO Box 491472, Los Angeles, CA 90040.

.....

If you are working on a project—article, catalogue, handbook or whatever, and want to publicize your efforts, I will happily share this column to make your work known. Write to me and I will let our members know what you are doing and what kind of help you need. Our efforts are vital—there is no other organized group in the world devoted to the study of fiscal philately. We are "the only show in town," as the saying goes.

While we are on the subject of promoting revenue stamp collecting, I have another suggestion. If you are a member of a stamp club, you are probably always on the lookout for an interesting program. I would like to begin a small-scale

speaker's bureau that would act as a go-between for speaker's on revenue subjects and stamp clubs looking for a good program. Those interested in becoming speakers should write to me providing mailing address, telephone number, topics on which they would give a presentation, and distance they are willing to travel. Those who would like a program for their club should also write. After I assemble a file I will get out my well-worn set of maps and see if we have anybody in your area.

I have been a member of the APS Speaker's Bureau—you can probably guess what topic I include on my list—and have spoken to several stamp clubs within the past four years. I have always enjoyed the evening, and have come away with several new friends and many pleasant memories. I encourage others to try it.

### U.S. Revenues

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R48a 2.80	R18c .60	R95c 9.50	R184 .15	R240 .05	R533 10.00
R49a 10.00	R23c .15	R101c 39.00	R184cut .05	R241 .10	R549 .95
R60a 1.10	R24c .10	R104 .45	R185cut .05	R242 .25	R553 2.75
R66a 4.75	R27c .10	R015 5.40	R185 .15	R244 .10	R555 17.50
R66a 4.75	R32c .15	R108 .40	R191cut .25	R246cut .50	R558 15.00
R73a 8.00	R33c .15	R110 9.00	R201 .10	R247 .375	R560 45.00
R73a 25.00	R34c .15	R112 .30	R202 .40	R247cut .80	R560cut .25
R1b 18.00	R35a 3.50	R114 12.00	R205 .25	R248cut .30	R580 25.00
R1b 47.50	R36c .10	R117 10.50	R207 .05	R249cut 7.00	R580 8.50
R13b 42.00	R41c 12.50	R120 5.00	R208 .05	R250cut 3.10	R583 8.50
R24b 2.00	R43c .65	R123 4.70	R209 .10	R252 .10	R589 1.00
R24b 4.00	R44c .05	R124 8.85	R210 .15	R253 1.35	R614 6.00
R42b 7.50	R50c 9.50	R125 13.00	R211 .10	R255 .35	R616 21.00
R44b 2.40	R57c 2.15	R127 7.60	R212 .05	R256 1.40	R621 .10
R44b 4.50	R58c .25	R134 10.00	R214 2.50	R258 .30	R634 1.50
R52b 18.00	R61c .25	R135 .05	R217cut .10	R259 12.00	R635 2.20
R52b 5.00	R65c 2.25	R145 9.00	R219 .50	R263 2.50	R637 3.20
R63b 1.10	R68c .30	R14613.00	R221 2.25	R268 14.00	R640 4.00
R66c 38.00	R69c .25	R147 15.00	R222 7.00	R375cut .15	R641 3.90
R4c 3.40	R76c 14.75	R148 8.00	R228 .10	R383 .20	R648 9.50
R6c .05	R77c 22.00	R151 .05	R229 .05	R389 .10	R655 .10
R6c .05	R78c 38.00	R151a .05	R230 .10	R426 1.35	R659 .15
				R450 3.00	R659 .15
				R455 6.00	R660 .10
				R458 6.00	R661 .20
				R459 33.00	R662 2.25
				R475 2.40	R663 4.00
				R476 2.00	R665 10.00
				R477 .30	R666 1.40
				R480 10.25	

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## DAVID F. CHASSY

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50000 shekels, any quantity.

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May 3rd, 1986

at the

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383

No. 4. MECHANICAL  
Specie Clerk's Stamp

BANKS.

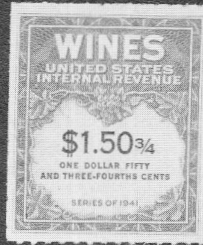
Plk of N. Y., Nat'l Bldg. Assn.  
Manhattan Company,  
Merchants' National Bank,  
Union National Bank,  
Bank of America,  
Bank of New York,  
National City Bank,  
Trustmen's National Bank,  
Wilmington National Bank,  
Commercial National Bank,  
Merchants Ex. Nat'l Bank,  
Ballantine National Bank,  
Nat'l Dutchess & Dry's Bk.,  
Mechanics & Trs' Nat'l Bk.,  
Greenwich Bank,  
Leather Manuf. Nat'l Bank,  
Seventh Ward National Bk.,  
Nat'l Bk of State of N. Y.,  
American Ex. National Bk.,  
National Bank of Commerce,  
National Broadway Bank,  
Ocean National Bank,  
Merchants National Bank,  
Pacific National Bank,  
Nat'l Bank of the Republic,  
Chatham National Bank,  
People's Bank,  
Nat'l Bank of North America,  
Cover National Bank,  
Living National Bank,  
Metropolitan National Bank,  
National Citizen's Bank,  
Nassau Bank,  
Market National Bank,  
St. Nicholas National Bank,  
Nat'l Shoe & Leather Bank,  
Corn Exchange Bank,  
Continental National Bank,  
Nat. Bk. of the Commonwealth,  
Oriental Bank,  
Marine National Bank,  
Atlantic National Bank,  
Importers & Trs' Nat'l Bk.,  
National Park Bank,  
Nat'l Mechanics' Bldg. Assn.,  
Greens' National Bank,  
North River Bank,  
East River National Bank,  
Manuf. & Merchants' Bank,  
Fourth National Bank,  
Central National Bank,  
Second National Bank,  
Ninth National Bank,  
First National Bank,  
Third National Bank,  
N. Y. Nat'l Exchange Bank,  
Tenth National Bank,



17



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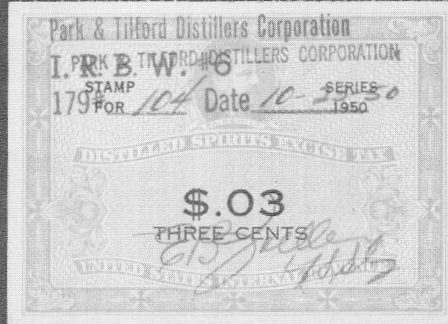
114



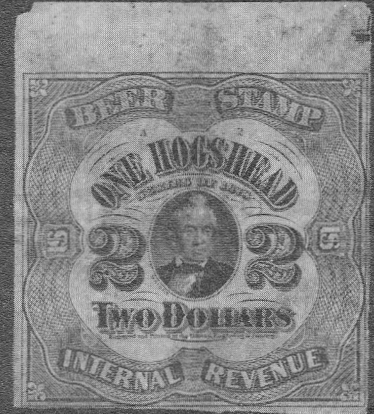
95



101



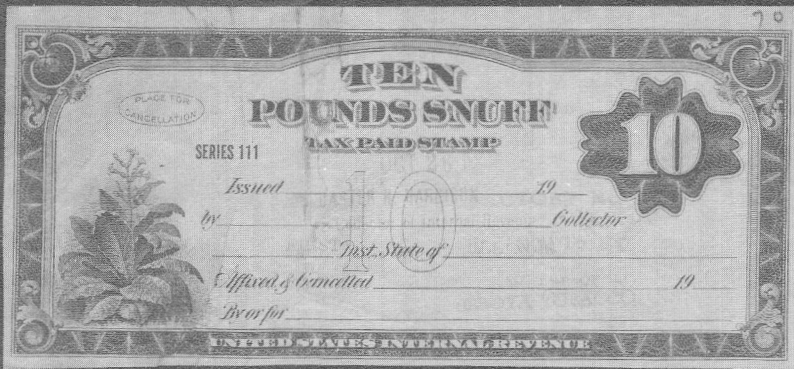
105



123



125



127



115



170



186



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Eric Jackson 213-698-3193

6727 S. Washington Ave., P.O. Box 651, Whittier, CA 90608

## MAIL BID SALE #11

Closing Date: April 30, 1986 5

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 Catalogue Numbers	
1 R7a F-VF thin spot	10.00
2 R14c F-VF black handstamp cancel	30.00
3 R28c F thin spot	12.00
4 R37b F-VF ink writing on back shows through	17.00
5 R42a F-VF	12.00
6 R46b VF crease	9.00
7 R51c F-VF crease	35.00
8 R52b F-VF crease	40.00
9 R59a F	10.00
10 R66a VF bottom sheet margin, crease	10.00
11 R73a F-VF	18.00
12 R77c F red handstamp cancel	50.00
13 R78a F	20.00
14 R80c Avg-F thin spot	60.00
15 R95c F-VF few short perfs	20.00
16 R134 F-VF uncancelled, thin spot	20.00
17 R177 VF light blue cancel, but with OG a fabulous copy of this stamp PHOTO	65.00
18 R249 VF	30.00
19 R258* Avg straight edge at bottom	10.00
20 R335 F-VF cut cancel, staple holes	30.00
21 R335 vert strip of four VF perfin	80.00
22 R460 VF cut cancel	25.00
23 R560 F-VF perfin	18.00
24 R600 Avg-F	10.00
25 R603 F-VF perfin, thin spot CV \$40 uncut	-----
26 R616 F-VF uncut	30.00
27 R726 VF cut cancel	10.00
28 R729 F-VF perfin	7.50
29 RB1a on empty wood box of The Standard Vegetable Pills Avg-F	-----
30 RD24 F small hole punch cancel, staple holes	20.00
31 RD89 F-VF perfin	30.00
32 RD159 F perfin	35.00
33 RD307 F-VF cut cancel	20.00
34 RD309 F-VF cut cancel	40.00
35 RD331 VF short perf PHOTO	50.00
36 RD335 VF cut cancel	30.00
37 RE29 Avg-F	7.50
38 RE56 F-VF minor faults, light soiling	30.00
39 RE61* VF	5.50
40 RE63* F-VF	7.00
41 RE87* with gum F	5.50
42 RE155 F-VF light creases	27.50
43 RE159 F-VF small rust stain	6.50
44 RE160* F-VF	16.00
45 RE164 F-VF staple holes	30.00
46 RE184* F	20.00
47 RE195* VF PHOTO	40.00
48 RE197 F perfin	50.00
49 RF9 black overprint F	7.00
50 RF10a F-VF usual crease	25.00
51 RF24* F	7.00
52 RG11a F+ double impression CV \$30 as mint	-----
53 RG16 Avg-F	12.00
54 RG18 F	12.00
55 RG19 VF	30.00
56 RG121 Avg-F straight edge at bottom	15.00
57 RG125 F-VF	22.50
58 RG130 VF pulled perf	30.00
59 RH3 on empty cigarette tubes pack VF	-----
60 R11-13* F-VF	33.80
61 RJ4a VF inverted overprint	8.00
62 RJ11 F-VF	12.00
63 RJA19 F+ printed cancel	15.00
64 RJA38 F+ printed cancel	12.00
65 RJA41 F thin spot	12.00
66 RJA42a vert strip of four VF	12.00
67 RJA57b* VF	15.00
68 RJA61a F-VF crease, thin spots	40.00
69 RJA65a VF	11.00

70 RJA66a VF crease, tiny scrape	11.00
71 RJA67b unwatermarked F-VF perf faults, thin	10.00
72 RJA74b VF printed cancel	10.00
73 RJA77 VF	5.00
74 RKB F-VF	20.00
75 RK9 F	25.00
76 RK12 F-VF few short perfs	12.50
77 RK20 F-VF embossed cancel	9.00
78 RK21 F straight edge	17.50
79 RK33 VF thin	22.50
80 RK37 F-VF	3.50
81 RK40 F embossed cancel PHOTO	50.00
82 RL6 F-VF	22.50
83 RM3 cut square F-VF CV \$110 as entire	-----
84 RN-A2 cut square CV \$100 as entire	-----
85 RN-A10 strip with bank names F-VF split and rejoined in center PHOTO	200.00
86 RN-H3F VF on J. C. Day & Sons sight draft	125.00
87 RN-L5* VF Second Nat'l Bank, St. Paul, MN check, red on white, crease	12.50
88 RN-P1, V1 over W2 on Dubuque & Sioux City RR bond VF	200.00
89 RN-T4 Cut square VF	6.00
90 RN-U1 on Dayton & Michigan RR stock cert VF	25.00
91 RO21a F full repaired tear, few sh perfs PH	150.00
92 RO142a F couple short perfs	30.00
93 RO158c VF large thin	3.50
94 RS27a VF short perf, small stain	7.50
95 RS99d usual clipped perfs, thin, pinhole PH	650.00
96 RS106b F-VF small sealed tear, sh perf PH	175.00
97 RS111c Avg-F thin PHOTO	90.00
98 RS121d VF crease, scissor cut PHOTO	175.00
99 RS138a F-VF thin PHOTO	80.00
100 RS173jd F-VF couple thin spots, sh perf PH	120.00
101 RT15d F several sealed tears, thin PHOTO	75.00
102 RU2a F short perfs, crease	40.00
103 RV10* F	21.00
104 RV29* F-VF	20.00
105 RX2 VF PHOTO	100.00
106 RX15 VF	20.00
107 RX20 VF	25.00
108 RX22 VF	50.00
109 RX34 VF	40.00
110 RX40 VF	35.00
111 RX43 VF	65.00
112 RVB1 & 2* VF	75.00
113 RY2* F-VF short perf PHOTO	250.00
114 RY2a VF mss cancel & four staple holes which are not noticeable, nibbed perfs at left, comes with the document from which it was removed, CV \$2000 mint ECV \$600-750 PHOTO	-----
115 RY3* VF PHOTO	75.00
116 RZ12 VF	7.50

### BEER STAMPS - Priester Catalogue Numbers

117 5 Avg torn corner, stains	15.00
118 32 F-VF	3.50
119 38E Avg-F	4.00
120 39D F-VF creased, small rust spot	5.00
121 41B F-VF creased, upper left corner rounded	15.00
122 43B F creased, couple tiny holes, lt soiling	5.00
123 44C F creases, small hole, soiling PHOTO	75.00
124 87B VF lower right corner copy	8.00
125 141C VF appearance, extensively repaired incl pieces added PHOTO	40.00
126 200A F small thin, staple holes	9.00

### TAXPAIDS - Springer Catalogue Numbers

127 SNUFF Series 111 101b repaired including pieces added RARE PHOTO ECV \$50-60	10.00
--	-------

The following 24 lots of tobacco stamps are from the

Deats & Sterling remainders and have the usual punch cancellation which is familiar with these stamps.

128 TF44 VF	12.00
129 TF56 VF	12.50
130 TF74C VF	20.00
131 TF85A VF	9.00
132 TF85B VF	17.50
133 TF89A VF	13.00
134 TF90A VF	15.00
135 TF92A VF	12.00
136 TF112 VF	20.00
137 TF123 VF	7.50
138 TF135A VF	10.00
139 TF135B VF	7.50
140 TF137A VF	17.50
141 TF148B VF	12.50
142 TF149B VF	15.00
143 TF150B VF	17.50
144 TF151B VF	12.50
145 TF152B VF	18.00
146 TF160 VF	5.00
147 TF162 VF	8.00
148 TF163 VF	9.00
149 TF164 VF	10.00
150 TF173B VF	10.00
151 TF189A VF	9.50
152 TOBACCO STRIP TG16B* VF light crease	10.00
153 PRIVATE TOBACCO STAMPED PAPER 1879 Prov. 4 oz Appleby & Helme "Ironsides" tobacco F-VF reduced to design	-----
154 -1879 Prov. 4 oz Appleby & Helme "Prince Albert" tobacco VF	-----
155 SPECIAL TAX STAMP Retail Liquor Dealer 1914 with 12 coupons F-VF	-----
156 -Wagering FVE 1952 with 8 coupons F-VF	-----

The following 12 lots are all Special Tax Stamps for Practitioner Dispensing Opium, Coca Leaves, Etc.

157 FVE 1930 VF	-----
158 FVE 1933 VF	-----
159 FVE 1934 VF	-----
160 FVE 1937 VF	-----
161 FVE 1940 VF corner crease	-----
162 FVE 1945 VF	-----
163 FVE 1946 VF	-----
164 FVE 1948 VF	-----
165 FVE 1951 VF toned at bottom	-----
166 FVE 1950 VF	-----
167 FVE 1952 VF	-----
168 FVE 1953 VF	-----
169 CALIFORNIA Feed Inspection Tags 16 diff F-VF	-----
170 OREGON Cauliflower Marketing Agreement 10¢ green VF PHOTO	-----
171 UTAH Private Die Beer Stamps 26 different some with faults	-----

### HAWAII - Scott Catalogue Numbers

172 R1* F	7.50
173 R2 F-VF thin	7.50
174 R3a VF thin	5.00
175 R7 F	8.50
176 R8 F light stain	20.00
177 R9* VF few short perfs PHOTO	90.00
178 R10 VF pinhole, short perf, a very scarce and undervalued stamp PHOTO	90.00
179 R11 F-VF	4.00
180 R13* F	12.50
181 R14* F	15.00
182 R15* F-VF	27.50
183 R16* F	27.50
184 PHILIPPINE ISLANDS W792 Certificate of Ownership of Large Cattle full document, tattered at edges, lower right corner torn	-----
185 -Accumulation of 140 stamps Warren CV	54.84
186 PUERTO RICO 1 quart yellow liquor strip F PH	-----
187 PORT OF NEW YORK AUTHORITY \$1.25 brown T01 Scrip plate proof VF	-----
188 Railroad Baggage Service stamps 58 diff F-VF	-----



VISIT US AT BOOTH #141

## 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 one ad on post card or one ad on a card enclosed in envelope only (no letters or airograms please).
3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information. First two words will be bold face.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to:

Editor, *The American Revenuer*  
Rockford, Iowa 50468-0056 USA

**Breaking up** extensive collection of Express Company cancels on First Issue revenues and documents. This was the material used to develop the respective TAR articles. Interested members are asked to write. If you are interested in my next U.S. Revenue net priced list, please send #10 SASE. Gene R. Gauthier, P.O. Box 2548, Oshkosh, WI 54903. \*342\*

**\$1,000-plus DATA SOURCE:**

### ARIPEX Reviewed

who has contributed notes and article to *The American Revenuer* since 1954. In that same year he published 'A Selective Bibliography of Literature on Revenue Stamps,' and more recently has collaborated with Samuel Frank and William Barber in the publication of a book and catalogue on the embossed fiscals of Great Britain. Be-

### Dropped for NPD

Richard J Tipton  
Larry E Turley  
David D Turnbull, Jr  
Laurence Tyler  
Richard Urmston  
Frank Valentine  
R E Wallace  
Elmer E Whitlatch  
Edward T Wilkes  
Sylvia J Williams  
Peter S Wisner  
Donald K Wolff  
John P Zenz

Hubbard U.S. State Tax Catalog completed! 1960 reduced reprint only \$15. Supplements at \$15 each: 1978/79 and 1983. Postpaid, satisfaction guaranteed. ESA Hubbard, Box 9128, San Jose, CA 95157. \*343\*

**For Sale**—One very scarce set Lorillard "Rose-Leaf—tinfolios—the 1, 2, 4 and 1 ounce Denominations, fine, collectable condition, set \$3000. First check owns it—mailed flat, registered. Joseph S. Einstein, 10100 Peach Parkway, Skokie, IL 60076. \*344\*

**Buying Ducks** Unlimited stamps 1984, 1985 \$10.00 each. Washington Sportsmen's Council 1956-\$15.00, 1957-\$3.00, 1958-\$15.00. Washington Upland Bird Hunting 1972-72 to 1979-80 \$15.00 each. Washington Elk Res 1948, 1951, 1954, 1956 Non Res 1947-54, 1956 \$15.00 each. David H. Curtis, 1806 Sycamore Dr., Killeen, TX 76543-3239. \*345\*

**Selling better** revenue stamps of Ecuador, Peru, Brazil and Paraguay. Also a collection of about 300 different revenues of Mexico. Emmerich Vamos, 4929 Almar Ave., La Canada, CA 91011. \*346\*

**Free Exchange.** Send 1-25 different U.S. common revenues for my same number of common U.S. revenues, different from those sent,

lieving, as does the Sterling Awards Committee, that knowledge gained in the past about revenue stamps *and the ability to find it* is vital to the fullest enjoyment of our corner of the hobby, Schonfeld has diligently, quietly, and painstakingly for over twenty years compiled the index to *The American Revenuer* that appears biennially in the *Directory*."

....

Finally, I would like to extend special thanks to ARIPEX Chairman Donn Lueck who helped the ARA in so many ways during its convention, and also to ARA Western Representative Tony Giacomelli and his nameless assistants who manned an ARA table throughout the duration of the show. Our conventions are only as good as the support that we get from our members in the local area. Once again, we were fortunate to have dedicated and hard-working members—our convention was the better for it.

plus SSAE. Specific requests for certain numbers cannot be honored. Harold Scharff, 2410-T Barker Ave., Bronx, NY 10467-7660. \*347\*

**Wanted—Proprietary** cancels on RBs and RFs. Handstamp and printed, customs and mining cancels on First issue, Express and RR cancels on battleship issues. Will buy or trade for items needed. Andrew Cooper, 124 Dogwood Dr., Loveland, OH 45140. \*348\*

**Wanted to buy.** Any Emersons used with black or blue control date, #RS280 to RS283. Send with best price or write. All letters answered. Jerry Kedrierski, 10831 S.W. 30th Place, Davie, FL 33328. \*349\*

**Wanted to buy or trade** for U.S. Cigarette taxpays. Tobacco company codes wanted. Jack Carpenter, 1406 Thayer Ave, Ellensburg, WA 98926. \*350\*

**Wanted to buy or trade:** US liquor tax stamps, Puerto Rican revenues, state revenues, used federal special tax stamps and forerunners, US meat inspection stamps and export certificates, Wisconsin hunting, fishing and trapping licenses. Bill Smiley, Box 361, Portage, WI 53901. \*351\*

**Spanish Cuba,** Puerto Rico and Philippine. Wanted to buy or trade (have same). Also US administration of P.I. Need for research article: dated Giro fiscals of above—xerox, loan or accurate explanation, write even if you only have one. Douglas K. Lehmann, 3307 Chicamuxen Ct., Falls Church, VA 22041. \*352\*

**Wanted Cinderella,** Revenues Buy or trade. Depicting train or tram. Also have available large amount for trade especially looking for US express company labels such as Wells Fargo, American Express. Working on listing. Photos appreciated even if not available for sale. W. A. Weinberger, 21 Luddington Rd., West Orange, NJ 07052. \*353\*

**US Beer Stamps**—Duplicates for sale by advanced collector. Send want list to Roslyn Winard, 4308 Farmer Place, Fort Washington, MD 20744. \*354\*

**Wanted: License** plates, chauffeurs badges, windshield stickers, dashboard discs, disabled veterans and B.F. Goodrich key chain tags, auto related items. Dr. Edward H. Miles, 888-8th Ave., NYC, NY 10019. \*355\*

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### First Issue U.S. Revenues

Georgi (1962) Profusely illustrated, printed on slick  
magazine stock. 29 pp 7 x10 in., 5 oz. \$5 + postage  
Series of 1941 Wine Stamps

Bidwell (1965) Profusely illustrated monograph.  
Printed on slick magazine stock. 44 pp 6x9 in. 5 oz.  
The definitive handbook. \$5 + postage

### Revenue Catalog of Hong Kong

Huygen. Fully illustrated in full color. Slick maga-  
zine stock. 122 pp 7.5x10.5 in. Limited quantities

JOHN S. BOBO

\$10.69

1668 Sycamore St, Des Plaines IL 60018

## PHILATELIC LITERATURE

Catalogue of the Revenue Stamps of  
Mexico

Hartley. Looseleaf with supplement..\$7.00  
Standard Catalogue of Canada and the  
Provinces

Sissons. 1969 edition.....\$3.00

Medicine Tax Stamps Worldwide

Griffenhagen. Many illus.....\$5.00

Adhesive Revenue Stamps of Ireland

James Brady. 1973 Illus.....\$3.00

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YOUR WANT LISTS can be filled from our extensive and specialized inventory of all types of U.S. Revenues. All Scott-listed revenues are represented in stock, including embossed and revenue stamped paper and match & medicine. All types of Taxpaid revenues, including beer stamps, tobacco, cigar, butter and oleo stamps, etc., are available. State revenues and possessions revenues are also well represented. We deal in U.S. local posts and telegraph stamps as well.

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the place to be for Revenues  
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AMERIPEX promises to be the best ever International Stamp Exhibition to be held in the U.S., if not the best ever in the world.

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6727 S. Washington Ave., P. O. Box 651, Whittier, CA 90608  
(213) 698-3193 or 2888

## Mail Bid Sale

DON DUSTON 1314-25th St. Peru, Illinois 61354

CLOSING DATE MAY 31, 1986. Photo copy of all lots will be sent on request on receipt of SASE. Lots will be sold at a slight increase over next highest bid. No buyers charge. Any lot won may be returned for any reason within ten days. YOU MUST BE SATISFIED. Minimum bid \$5.00. Minimum increments 50¢.

UNITED STATES - Scott Catalog Numbers			
1	R1a 4 small mgns, lt mss cxl	50.00	
2	R32a VF 4 mgns, red mss cxl	45.00	
3	R47a 3 good mgns, close at top, mss cxl	30.00	
4	R67a r wide mgns, sht mgn bot, mss & HS cxl, neatly filled in pch, 1863 date	25.00	
5	R73a mss cxl, 3 good mgns, blunt UL corner	18.00	
6	R81a blk mss cxl, sm mgns top & bot early date Mar 5, 1863	85.00	
7	R81a 3 sm mgns, mss cxl	85.00	
8	R85a sm mgns, mss cxl	90.00	
9	R86a 3 mgns, close top, mss cxl, pinhole	85.00	
10	R88a VF tan shade, looks uncxld	200.00	
11	R89a fresh copy, neat mss cxl, sm mgn top	30.00	
12	R95a 2 sm mgns, 2 good mgns, mss cxl	275.00	
13	R98a close mgns top & rt, mss cxl	45.00	
14	R65b VF lt HS cxl, good mgns	80.00	
15	R65b VF early mss cxl Feb 3, 1963	80.00	
16	R2c almost F, perfs cut in at top, closed tear	100.00	
17	R8c perfs just touch bot, blk mss cxl	20.00	
18	R8c perf touch 2 sides, mss cxl	20.00	
19	R14c F looks almost uncxld, sm thin	30.00	
20	R22c F DBL TRANSFER all 4 corners HS cxll 0.00+		
21	R27c DBL TRANSFER bottom panel, 3 lots avail	OPN	
22	R50c F mss cxl, perf touch bot & rt	20.00	
23	R73c F mss cxl, perfs cut lift	125.00	
24	R77c F-VF SOM blue HS cxl	50.00	
25	R77c F++ lt blue HS cxl, perfs just cut bot	50.00	
26	R79c blue HS cxl, perfs cut lift & top, crease	80.00	
27	R79c HS cxl, perfs just cut rt, nubbed corn	80.00	
28	R79c F blue HS cxl, perfs cut bot & lift	80.00	
29	R80c HS cxl F-VF exc perfs just touch lift	60.00	
30	R80c blue HS cxl, perfs cut lift	60.00	
31	R83c VF SON HS cxl	40.00	
32	R90c blue HS cxl, perfs touch bot & rt 3 pulled perfs	80.00	
33	R93c VF-XF HS cxl	20.00	
34	R94c mss cxl, perfs touch lift, one short perf	50.00	
35	R95c VF blue HS cxl	20.00	
36	R95c VF mss cxl	20.00	
37	R98c mss cxl, perfs just cut top & rt, pulled perf lift	25.00	
37a	R103 blk mss cxl, good ctrs, thin	25.00	
38	R106 colorless H/bone cxl, perfs just touch rt side	45.00	
39	R106 blue H/B cxl perfs just touch top & lift	45.00	
40	R106 good ctrs, colorless H/B cxl	45.00	
41	R108 F-VF lt blue HS cxl	65.00	
42	R108 hvy blue HS, perfs just cut lift	65.00	
43	R108 VG-F blk mss cxl, perfs touch top	65.00	
44	R113 F-VF lt blue HS, looks uncxld	45.00	
45	R114 F blue HS, corner crease	27.50	
46	R116 F-VF lt mss cxl, looks almost uncxld	55.00	
47	R117 lt blue shade, nice ctrs, pen cxl (X)	22.50	
48	R117 lt blue shade, nice ctrs, pen cxl (X)	22.50	
49	R122 VG-F blue H/B cxl, perfs just cut two sides	120.00	
50	R125 F+ mss cxl, perfs close 2 sides	30.00	
51	R125 F+ lt blue H/B cxl, perfs close 2 sides	30.00	
52	R134 F+ pen cxl, good centers	20.00	
53	R134 colorless embossed cxl, perfs just cut left	20.00	
54	R136 VF uncxld, good centering	27.50	
55	R136 looks uncxld, perfs close rt, thin	27.50	
56	R136 F lt blue HS cxl, perfs cut bottom	27.50	
57	R138 colorless H/B cxl apparent only on back of stamp, good centers	27.50	
58	R138 blue HS, perfs just cut lift	27.50	
59	R141 mss cxl, good ctrs VF	17.50	
60	R141 VF mss cxl, good ctrs	17.50	
61	R141 F lt red mss cxl	17.50	
62	R142 colorless H/B cxl, good ctrs, one pulled perf, looks uncxld	45.00	
63	R142 lt HS cxl, perfs touch lt, closed spindle hole, looks nice	45.00	
64	R143 colorless embossed cxl (grid), looks VF uncxld, rich colors	27.50	
65	R145 F-VF mss cxl	18.00	
66	R146 F+ mss cxl, nice ctrs	30.00	
67	R146 perfs just cut top, colorless s/l embossed cxl (GLENIAM COMP.)	30.00	
68	R147 blk circ c/cxl, good ctrs	30.00	
69	R152c rouletted, mss cxl, ctrd up	27.50	
70	RB5a SON HS cxl "CHARLES OSGOOD"	90.00	
71	RB6b VG-F perfs cut top, hvy thin	70.00	
72	RB6b VG mss cxl	70.00	
73	RB16b VF red HS cxl, rough perfs	65.00	
74	RB16b VF blue HS cxl	65.00	
75	RB16b wide mgns, ctrd to top, pen cxl	65.00	
76	RW1 uncxld NG ctrd to top	60.00	
77	RW2 uncxld, NG SE left, rich color	110.00	
78	RW3 F-VF signed	50.00	
79	RW5 uncxld, NG SE left	25.00	
80	RW5 uncxld, NG SE top, crease	25.00	
81	RW9* mint OG NH Plate No. single VF	100.00+	
82	RW12* mint OG SE rt, minor gum disturbance	30.00	
83	RW13* mint OG NH centered down	25.00	
84	RW13* Plt No. single, perfs close left, light hinge	25.00	
85	RW18* mint OG NH, ctrd left	40.00	