

The American Revenuer

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Canned fruits were taxed

for a while under the provisions of the Revenue Act of July 1, 1862. Before the tax was repealed only one company took advantage of the provisions allowing for private die stamps, that was T. Kensett & Co. More, inside beginning on page 98.



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AMERIPEX Recalled As most philatelists are aware, from

As most philatelists are aware, from May 22 until June 1 the center of organized philately was in Rosemont, Illinois, at AMERIPEX. This show offered more of everything than any previous show—more exhibits, more dealers with more material, more meetings and lectures, more floorspace covered, and more collectors in attendance.

For these eleven days it appears that AMERIPEX was also the center of activity for the ARA. Although we did not have any society table or official meeting there, many members were in attendance and there were revenue/ARA related activities taking place. In addition to informal get togethers of ARA members, there are several items of special note.

The Society for Thai Philately presented a talk "Revenue Stamps of Thailand" by Dr. Peter K. Iber on two occasions. There were five exhibits of U.S. revenue material in the National Class Traditional competition. Many of the Thematic exhibits included revenue material. In the Literature competition there were four revenue publications entered.

The revenue stamp exhibits were: "United States First Issue Revenue Stamps, 1862-1871, Selected Pages from a Specialized Collection" (Brian M. Bleckwenn, Large Bronze), "Revenue Stamped Paper of the U.S." (William Gerlach, Bronze), "United States Tax-Paid Stamps Printed on Tin-Foil and Paper Tobacco Wrappers" (John A. Hicks, Silver), "United States Proprietary Medicine Stamps: An Original Study of Plate Varieties" (Brian H. Clague, Vermeil) and "United States Private Proprietary (William M. Fitch.

Revenue entries in the literature class were: The Court Fee and Revenue Stamps of the Princely States of India (India Study Circle, (AMERIPEX—continued on page 103)

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Mr. Kensett's Revenue Stamp

by W. H. Waggoner, ARA

It is a reasonable assumption that few collectors ever have seen the stamp which is the subject of this note. Even fewer most likely ever will possess one, although more that half-a-million copies reportedly were produced.

The one-cent green stamp of T. Kensett & Company, Baltimore, Maryland (Scott RP1) is the lone entry in the "Private Die Canned Fruit" class, buried in the relatively large Match and Medicine section of the familiar Scott's U.S. Specialized Catalogue. Over the past several decades, its catalogue value, like those of many other revenue issues, has more than quadrupled. Currently, it is listed at \$600 in average condition. There are no varieties.

The legal requirement for the Kensett stamp may be traced to the Revenue Act of July 1, 1862, although this wartime measure did not specifically require individual company stamps. Section 75 of that act said (in part): "...the following duties to be paid by the producer or manufacturer thereof...On pickles and preserved fruits, and on all preserved meats, fish, and shell-fish in cans or air-tight packages, five per centum ad valorem."

Two years later, the Act of June 30, 1964, reaffirmed the ad valorem tax at the same rate and added vegetables to the list. The pertinent part of Section 94 states: "...On pickles, preserved



The private die proprietary stamp of T. Kensett & Co., Scott No. RP1.

fruits, preserved vegetables, preserved meats, fish, and shellfish in cans, kegs, or air-tight packages,..."

The Revenue Act of July 12, 1866, made extensive changes in the list of items to be taxed and changed the tax base to the weight of the item.

"For and upon every can, bottle, or other simple package containing fish, shell-fish, meats, fruits, vegetables, sauces, sirups, prepared mustard, jam, or jellies contained therein and packed or sealed, made, prepared, and sold, or offered for sale, or removed for consumption in the United States, on and after the first day of October, eighteen hundred and sixtysix, when such can, bottle, or other simple package, with its contents shall not exceed two pounds, in weight, the sum of one cent (\$0.01).



"When such can, bottle, or other simple package, with its contents, shall exceed two pounds in weight, for every additional pound or fractional part thereof, one cent (\$0.01)."

The following year, the tax on canned goods was removed. Section 11 of the Act of March 2, 1867, states (in part): "And be it further enacted, that on and after March first, eighteen hundred sixty-seven, in addition to the articles not exempt by law, the articles and products hereinafter enumerated shall be exempt from internal tax, namely:-

"Canned and preserved meats, and shell-fish; canned and preserved vegetables and fruits;..."

The need for a one-cent canned food stamp thus existed only from October 1, 1866, until March 1, 1867–a period of five months. Prior to that time, First Issue stamps would have been used, and they need not have been restricted to the one-cent values. A few cancels from other canners of this period have been identified. The best known are Ruth and Fleming and W. K. Lewis & Brothers (Giacomelli, 1981).

According to the Boston Revenue Book, the die for Kensett's stamp, engraved by Butler and Carpenter in Philadelphia at a cost of \$350, was approved on December 4, 1866. (This date is in error. Deputy Commissioner of Internal Revenue Thomas Harland approved the die on December 14, 1866. (Turner, 1974, p. 304) Production began by Butler and Carpenter shortly thereafter in a format of 210 stamps per sheet, printed on socalled old paper and perforated 12. Between January 3, 1867, when the first finished stamps were issued, and March 7, 1867, when they were last issued, 528,000 stamps were released for use. (This date of last issue is probably wrong also. The exemption of canned fruit from taxation took effect on March 1, 1867, so that after that date there would have been no further need for these stamps.)

The Boston Revenue Book also



Printed cancels on R3c of two well known canners of the 1860s; Ruth and Fleming (right) and W. K. Lewis & Brothers (above).

notes the existence of provisional Canned Fruit stamps made by surcharging the one-cent red Proprietary stamp (Scott R3). Two types of surcharge are reported as follows:

"Type 1. T. Kensett & Co.-Baltimore. in two vertical lines of Roman type measuring 22 X 2.5 X 1.5, and 14 X 2.5 X 1.5 mm.

"Type 2. As last excepting that the first line is shorter, measuring but 17 mm."

Both overprints are in black, without dates.

Sterling's Catalogue does not mention the Kenesett provisionals but does describe what are called "Private Die Proprietary Stamps (Never Delivered)." Sterling noted that he had seen all the items in his listing as proof specimens, and that several had actually be printed. The stamps "(had) (been) delivered (to the not Proprietors), either by failure to pay for the die or failure of the firms in business, and other causes." Item 48 in this list is particularly interesting because it is a canned food stamp, apparently prepared but never used. Sterling's description of this stamp follows:

"Jones, J. W. Rectangular. 19 X 23 mm. Approved December 14th, 1866. In centre a can of corn, with the label:

Winslow's J.W.J.

Green Corn.

Frame line of stamp: At top, U.S. Inter. Rev. At base, Proprietary. At left and right, one (1) cent, one (1) cent."

A reproduction of the die proof of this stamp appears in Turner's Essays and Proofs page 304. In as much as this design for a canned corn stamp was approved by the same I.R. official on the same day as was Kensett's design, one wonders why it never was used. The Winslow die was sold to Maynard, Boutell & match manufacturers from St. Paul, MN and for a fee of \$150 was altered in August, 1973. West (1980) tells the more complete story.

Additional questions arise. What fooodstuffs were being canned at the time of the American Civil War? Who was Kensett, Jones and Winslow? What happened to them and Thomas Kensett II

their companies?

The history of canning began in France during the latter years of the 18th century. At that time, France was sending troops all over Europe and military quartermasters were having great difficulty feeding them. What was needed was a means of preserving foodstuffs for relatively long time periods. So critical did the problem become that the French Directory finally authorized a 12,000 franc prize to be given to the first citizen who would devise a practical method of preserving fresh food in a form suitable for use during extended military and naval campaigns. In 1809, Emperor Napolean Bonaparte awarded this prize to a Parisian chef, Nicolas Appert (1752-1841), for this method of preserving foods by cooking them in glass containers sealed with Shortly thereafter, cork stoppers. Appert's method was introduced into England by Bryan Donkin and John Hall. In 1810, a British patent was granted to Peter Durand for his development of a "tin (plate) canister"



The first successful American canning business was established in Boston in 1822 by William Underwood (1787-1864). Underwood was born outside London and served an apprenticeship in the London factory of Cross & Blackwell before coming to this country in 1817. Originally, he packed fruits and berries in glass jars, but the line of products was later expanded and the company switched to using tin cans, reportedly to cut costs during the financial panic of 1837. During the Civil War, Underwood's company packed large quantities of cooked beef for the Union Army. The company he founded is still headquartered in Massachusetts where it continues to produce high quality canned goods. Has anyone identified an Underwood cancellation on a First Issue stamp?

Contemporary with Underwood was Thomas Kensett (1786-1829). Born at Hampton Court, England, Kensett was an engraver who emigrated to America settled in New Haven. and Connecticut, before 1806. (Some references give 1812 as the date of his arrival.) He married Elizabeth A. Daggett, a sister of the engraver Alfred Daggett (1799-1872), in 1813, and their first child, Thomas Kensett II (1814-1887), was born in Cheshire, Connecticut, the next year. Five years later, the senior Kensett was in partnership with his father-in-law, Ezra Daggett, in New York City where they





The die proof of the Winslow's Green Corn provate die stamp that was never issued (left). The die was later altered and used by Boutelll and Maynard for use on matches (above).

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processed salmon, lobsters, and oysters in glass containers. In 1825, Kensett and Daggett were granted a U.S. Patent for a process which utilized tin cans to preserve foodstuffs. That same year, Daggett retired from the firm and moved back to Connecticut. Kensett continued the business until his death in 1829.

Little is known about the company's operation during the twenty years following his death. Accounts do indicate, however, that the son, Thomas Kensett II, was involved during at least a part of that period. In 1849, the younger Kensett moved from New York City to Baltimore where, in partnership with his brotherin-law, he established a canning plant on the waterfront and began packing oysters. The business prospered and he soon built two factories, one of which manufactured the cans that were needed. Before the Civil War, the company was processing large quantities of oysters, fruit (principally peaches), and vegetables (including corn, green peas and tomatoes). In 1857, the partner died and Kensett continued the business alone until 1864 when he admitted his son, Thomas H. Kensett (1840-1930), and his nephew, H. N. Vail, to interests in the company. By the 1930s, the Lord-Mott Company owned the Kensett properties. There is still a Kensett Street in Baltimore, named for the original proprietor. This, then, was the organization for which RP1 was produced.

But what about the canned corn stamp that was produced and apparently never used? Isaac Winslow was a sea captain and whaler who sailed out of Portland, Maine. During one voyage, he docked at a French port where he learned of Appert's preserving process. This was of interest because he recognized the advantages of adding canned foods to ship's stores. Back in Maine, Winslow began in 1839 a series of experiments which involved the processing of home-grown sweet corn. A crude steam cooker was used and packing was in tin cans. His brother, Nathan, who operated a tin and stove shop in Portland, made the cans by hand. In 1848, the first recorded sale of canned corn took place when a case of "Winslow's Maine Corn" was sold to the S. S. Pierce

Irish Court Fee Stamps

by Declan O'Connor, ARA

Collectors of Irish Revenue stamps might be interested to note that the Department of Justice in Ireland has decided to replace the District Court, Circuit Court and Judicature fee (High Court) stamps by a single Court Fee Stamp of suitable denominations which could be used on all Court documents. The letter from the Justice Department continues, "Pending the printing and issue of the new Court Fee Stamps and to facilitate the disposal of the existing stocks of District Court, Circuit Court, and Judicature Stamps, Court Officers are authorised to accept Court documents with any combination of the abovementioned stamps."

Company of Boston. In 1853, Isaac Winslow invented a special knife for cutting corn off the cob prior to canning. That same year, he applied for a patent on his method of processing corn, but it was not granted until 1862. Additional patents related to the canning industry were granted him that same year, although he was dead by that time.

In the meantime, Nathan Winslow, the tinsmith, had gone into the corncanning business in 1852 in partnership with his nephew, John Winslow Jones. Ten years later (1862), Jones was awarded the U.S. patents for corn processing as 'assignee of all interests of Isaac Winslow." Jones took the rights conferred by his late uncle's patents very seriously, and subsequently spent much of his time in court. In 1867, for example, he sued R. K. Sewall for patent infringement for canning corn without a license. The case was tried in the U.S. District Court in Portland, Maine, and dragged on for years.

The timing and length of that trial most likely account for the fact that the "Winslow Green Corn" stamp never was used. As noted earlier, after March 1, 1867, canned vegetables were exempt from tax. It is, therefore, pertinent to note that one of the points being contested in that law suit was the validity of Jones' claim to Isaac Winslow's patents. Should that claim be disallowed, Jones could not be expected to include Winslow's name and proprietary label in the design of his stamp. As it turned out, Jones won the suit, but the decision was not rendered until May, 1873, long after the need for such a stamp had ceased.

Nor was that the end of it. Sewall appealed the decision and, in October, 1875, the United States Supreme Court reversed the earlier ruling and declared the Winslow patents invalid. Undeterred, Jones continued to try to make his fortune in the canning industry, while acquiring various related patents and engaging in acrimonious litigations with wellknown canners. Eventually, however, he was reduced to operating a small eating establishment in Baltimore to keep himself alive. In 1901, John Winslow Jones was murdered by robbers in Patuxent, Maryland.

We have been unable to determine whether Kensett and Jones knew each other, but it certainly was possible. If any reader has additional information about these men and/or their companies, we would appreciate hearing from you. Likewise, we would appreciate hearing from anyone having information about stamp cancellations that have been identified with canning companies.

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Rare Perforation Varieties of Japanese Hand-Etched Silk-Worm Eggs Tax Stamps

by M. B. McNeil, ARA

Among the more popular Japanese revenue stamps are the hand-etched silkworm eggs tax stamps, numbers 1-7 in the 1983 *Standard Japanese Fiscal Catalogue* by K. Furuya. None of these stamps are common, but readers might be interested in checking their collections for sevearl perforation varieties of considerable rarity.

Furuya 2, the export stamp for 1872, is usually perforated 10 but is listed by Furuya as perforated 12 1/2. Actually the stamps are usually perforated 11 1/2, and Furuya's catalogue may contain a typographical error. A variety unlisted by Furuya and very rare is perforated 11 1/2 X 10; I know of two copies of this stamp.



Japanese silk-worm stamps, Furuya Numbers 2, 5, 6 and 7.

It is also believable that perf. 11 1/2 and perf. 11 1/2 X 10 varieities may exist on Furuya 1, which was produced simultaneously with Furuya 2, but I have never seen either.

Furuya 5, the stamp issued for 1874, is usually rouletted but exists perf. 12 1/2, and is also listed as

Furuya 5A. I know of seven copies of this variety.

Furuya 6, usually perf. 12 1/2, is also known perf. 10 from a unique sumiten (ink-dot specimen) copy.

Furuya 7, usually perf. 12 1/2, is also known perf. 10. I believe that fewer than a dozen copies of this varity are known.

The Wisconsin Withdrawn Wine Stamp

by William Smiley, ARA

As explained in the article on the oval "Wisconsin Tax Paid Before March 1, 1934" stamp, the state collected the wine tax by requiring a stamp on each bottle before it was sold. In 1935 wine was taxed at 50¢ per gallon and the "Less Than 21% Alcohol" stamps shown in the State Revenue Catalog as numbers 1 to 6 were used for that purpose until 1935. Starting in 1935 a separate series of wine stamps was introduced with separate stamps for wines over 14% alcohol and for wines of 14% or less alcohol. This created a burden on manufacturers because they had to keep a great variety of stamps on hand. The 5¢ stamp for a half gallon of more than 14% alcohol could not be used to pay the tax on a gallon of 14% or less alcohol which was also taxed at 5¢.

A trend toward simplification began on November 2, 1940, when the state no longer required use of the proper bottle size stamp. Instead, there was no longer a need to have a separate series of wine stamps, and the liquor and wine stamps were consolidated into a single series.



An example of the paper case stamp first introduced in 1949.

The trend toward simplification was continued on May 22, 1949, when bottle stamps for wine were almost completely abandoned in favor of large paper stamps which were affixed to the exterior of cases and casks of wine. These case stamps were initially issued in monetary denominations.

When the case stamps were first introduced, the Wisconsin Department of Taxation did not permit wineries and wholesale wine dealers to sell wine in less than a full case. This regulation was amended on November 21, 1949, to accommodate retailers who stocked wines in little demand. To identify these bottles as coming from a tax paid case of wine, each tax paid bottle had to be identified by a "tax paid sticker" effective December 1, 1949. This of course, is the



The paper stamp for wine withdrawn from cartons of tax paid wine for individual sale to a retail dealer.

Roman Medicine Stamps

by C. J. S. Thompson

It is somewhat curious that medical specialism and proprietary medicines appear to have had their advent about the same period. That the latter owe their origin to the Romans specialists we have ample proof from the medicine stamps or stones, which have been discovered from time to time on the sites of old Roman cities in France, Germany, etc., all of which agree in their general characters. These



Impression from

a circular Roman

medicine stamp.

stones generally consist of small quadrilateral or oblong pieces of a greenish schist or steatite, engraved on one or more of their sides. The inscriptions are in small Roman capitals cut intagliate, and consequently

reading on the stone itself from right to left, but making an opposite impression when stamped on any plastic material. The stamps are usually engraved with the names of the medical practitioners to whom they pertained, also the names of some special medicine or medical formula and the disease for which the medicine is prescribed or recommended, and there can be no doubt that they were employed by the Roman doctors for marking their drugs, a practice apparently carried on at the various stations throughout Europe.

Most of the stamps discovered are inscribed with the names of medicines or preparations applicable for affections of the eye, and the diseases, when specified, are invariably of an ophthalmic nature. It is therefore

Wisconsin-continued.

"withdrawn wine" stamp identified as WW 1 in the State Revenue Catalog.

The use of the stamp was not widespread because its use was specifically discouraged by the state; as a result, it is not common today. In addition, orders for the stamps were limited to quantities of 200 or less on any single order. probable that these stamps were used by oculists alone. The Romans employed the term collyria to both solid and liquid applications for the eye. The solid collyria were composed of various ingredients with a base of gum and starch, and wrought to a pasty consistence. They were used in almost every stage of disease of the eye. Some were known by the names of the oculist who invented them, others from their color, or from the name of some great personage whom it may have cured. The stamps were employed to impress the soft substance with the required inscription, and also to stamp the labels (pittacia)



A perfect Roman medicine stamp.

attached to the vessels of the liquid collyria. Marcellus, in his work, "De Medicamentis," specially praises the collyrium known under the name of "Evodes." He directs it to be dissolved and diluted in water, and introduced into the eyes with a probe.

The stamp of this collyrium has been discovered, and bears the following inscriptions: One one side, "The Evodes of Lucius Vallatins for

Customs Labels



by Jerry Kedrierski, ARA

Customs baggage labels exist in many varieties and colors. The four labels illustrated here appear to be a newly discovered variety.

They are Type 10 labels (Alfano, TAR, 1980; 34:38-40, 49, 54-58) in purple, perforated 11 which is No. 62 on the Scoville listing (TAR, 1980; 34:41-43). Scoville lists Type 10A (with a letter preceeding the number) in purple perf. 11 with an inverted serial number (No. 70a) but not on this label.

According to Alfano's description of how the panes were arranged (panes of 10 arranged 2 X 5) the two single labels were orignally just above the pair.

Cicatrices and Granulations"; on the other, "The Mild Crocodes of L. Vallatinus for Affections")of the eyes). From this it is evident that Vallatinus prepared more than one special application for the eyes.

A stamp found at Bath in 1731 bears the following interesting inscription:

"The Leaden Melinum (or Golden Yellow Collyrium) of T. Junianus, for clearness of vision," from which we may infer Junianus sold his "Golden Yellow Collyrium" to the colonists and natives of Bath some 1700 years ago. The popular name "Golden Ointment," given to an application for the eyes, is therfore of greater antiquity than is generally supposed, and it may interest pharmacists to know that it was originated by a Roman oculist.

The most perfect stamp yet discovered (of which we give an illustration) was found at Tranent, near



Roman oculist's stamp found at Tranent, E. Lothian, N.B.

Edinburgh, and is now in the Museum of the Society of Antiquaries, of Scotland.

The Roman practitioners seem to have pursued in regard to old cicatrices of the eye, a treatment which is not followed by their successors in modern times, as they used various collyria for the purpose of dyeing or changing the color of these white cicatrices, and thus imparting them some kind of tint that rendered the appearance of the eye, and the distinction between the transparent cornea and its cicatrices, less marked and striking. For this purpose galls appear to have been largely used.

It is worthy of note, that Stolus, the first British medical practitioner mentioned in the pages of medical history, and whom Galen describes as *celebris* some 1700 years ago, originated the "Cinnabar Collyrium." Altogether over sixty Roman oculist stamps have been discovered in different parts of Western Europe at various periods, which prove that medical specialism must have flourished in those early times.-*Pharmceutical Journal*.

This article was submitted by member Herman Herst, Jr. It appeared in Drug Topics of November 12, 1898. The stamps are not tax stamps but were rather probably used as seals and impressed in wax to seal containers of the various medicines, the article is nevertheless interesting in providing prospective into the history of proprietary medicines.

AMERIPEX—continued from page 97

Large Vermeil), Catalogue of Egyptian Revenue Stamps (Peter R. Feltus, Vermeil), A Centennial Survey of the United States Civil War Revenue Stamped Paper Issues 1865-1883 (Kimber A. Wald, Large Silver) and The American Revenuer (Large Silver).

On the second Saturday, May 31, there was an event of possible great importance for revenue stamp exhibitors. At the suggestion of FIP Vice President D. N. Jatia there was a panel discussion on "The Role of Fiscals in Philately." Mr. Jatia served as moderator while panelists were Dr. Ing. Ladislav Dvoracek (President of the FIP), Gary Ryan (of the U.K., ARA and Cinderella Stamp Club member), Adolph Koeppel (former ARA president and head of the Fiscal Philatelic Foundation) and Richard Riley (Associate Editor of TAR). More on this discussion will follow in TAR.

It appears that the result of this discussion is that it is generally acknowledged that fiscals (revenues) are accepted to a degree in Thematic exhibits and fiscal literature in the Literature competitions at international (FIP sanctioned) shows. There is considerable resistance to fiscals by many which will effectively keep them

out of the Traditional Philately competition-the only other place they can logically be shown. However, it would appear that fiscals would have a very good chance of gaining entry into international shows if a separate commission (exhibiting class with its own rules and governing body) were created. For this to happen one or more national representatives to the FIP congress to be held next in Stockholm in late August would have to propose the creation of such a (possibly commission called a Commission for Revenues, Nonpostal Fiscals and Cinderellas).

As ARA members we should all urge our national representative organization to support such a move. The United States representative to the FIP is the American Philatelic Society. There are similar representatives in all other countries. As pointed out during the panel discussion, this is not the creation of a new area of stamp collecting. It is only the recognition of the importance played by fiscals since the beginning of stamp collecting in the mid 1800s. At one time they were of equal importance with postage stamps and postal stationery. For various reasons interest slowed (not stopped) from the period just before the First World War until the end of the Second. Since that time interest in fiscals has increased at an ever increasing rate.

I wish to acknowledge all of the ARA members that I was able to meet during those eleven days at AMERIPEX, apologize to those that I missed and offer sympathy to those who could not make it and missed such a wonderful time.

Kenneth Trettin

Hubbard and Mahler Robbed of Revenues

Elbert S. A. Hubbard was taking some of his rarest items to three Los Angles area shows on the May 2-4 weekend to show to dealers and collectors. The second show (at the Culver City Memorial Building) had been cancelled, so Hubbard called Santa Monica document specialist Mike Mahler to pick him up earlier than planned. Mike"s car had a flat tire as they tried to leave the parking lot. While they were busy with the tire a spanish-speaking pregnant woman distracted Hubbard while an accomplice lifted their two briefcases.

This seems to be typical of many similar robberies of stamps and coins. The thieves are rumored to be gypsies or Central Americans who ship their

Literature in Review

Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues, Tenth Edition, edited and published by Sherwood Springer (3761 W. 117th St., Hawthorne, CA 90250). 64 pp, 5.75 X 8.5 inches, card covers. From the publisher \$8.

This is the latest edition of a series that started with a 16 page booklet in 1962 (although the title has undergone

Necrology

Barry Kiener

With regret we report the untimely passing of Barry Kiener (ARA 3812) in Kingman, AZ, after a sudden illness. Mr. Kiener was a jazz pianist who was enroute from texas to Los Angeles where he was scheduled to perform as a member of the Buddy Rich Band.

Barry Kiener was born on November 24, 1955, and began his career as a professional musician at age eleven when he joined the local musician's union in Rochester, NY. He first joined the Buddy Rich Band after finishing high school; later he left that group and recorded two albums with the Barry Kiener Trio where he was the featured performer on piano. In recent years he rejoined Buddy Rich, and often he was a featured soloist at the Band's concerts. Barry Kiener was a rising talent as a jazz pianist.

Robbery—continued

loot to Columbia for disposition. Typically they shove a knife into a tire and withdraw it; the slit does not leak much air until the car is moved. While the victim is busy fixing the flat a female distracts others on the scene while the accomplices lift the cases containing the valuables.

Included in the stolen items were a number of pieces that could be identified. They included the following: mint narcotic stamps in full sheets (1, 2, 5 and 10 cents), 5 19th Century California documents, 2 19th Century Oregon insurance documents, packs of state revenues several changes with the first three editions being titled "Springer's Catalogue"). For the collector of U.S. revenue stamps this remains the necessary supplement to the Scott catalogue. It is not, however, a complete revision of all previous listings. According to the Cumulative Index, a collector will still have to consult the the sixth through the ninth editions for certain listings (the sixth,

Barry is survived by his parents, Betty and Bert Kiener (ARA 1247), by a brother Steve and a sister Shelley. He was a student of classic postage and revenue stamps as well as a talented musician. He will be missed by his friends in the ARA

> Richard Friedberg A. C. Stagg

> > Arthur C. Stagg (ARA 122) passed away January 16, 1986. Stagg of Lexington, KY, was a very long time member of the ARA.

He always remained an active collector and is pictured here at the 1985 ARA Convention at BALPEX. He was born in 1907 and is survived by his wife and two sons.

John S. Bobo

made up for approvals, about 20 state stamps on document pieces, California "Star Cut" revenues, a 1915 Forbin catalogue, a collection of Nevada check imprinted stamps, California Parks Trailer stamps (50¢ and \$1) and two very rare California Poll Tax items.

This robbery was reported to the Culver City Police Department and has been assigned to Detective J. Schuyler as case 86-3430. The FBI has also been investigating similar incidents including briefcase switching at airports. Assistance of any kind would be appreciated. seventh and eighth editions are out of print). Since this edition (as have been the eighth and ninth) was printed by offset from hot lead galleys we would have hoped that the publisher would have reprinted those previous sections (at least from those out of print) even without any updating.

This issue declares to have 4725 prices and 172 illustrations. I accept those numbers; it is small type and there are a lot of pictures. This issue covers Adulterated Butter, Process Butter, Mixed Flour, Oleomargarine, Filled Cheese, Cigars, Small Cigars, Snuff, Tobacco, Tobacco Strips, Independent Mail Routes (Express Labels), Express Company Newspaper Stamps, Snuff Specimens, Allan Taylor Forms, Identifying the Local Posts and the Cumulative Index.

Every section contains many new varieties; the oleomargarine section has so many new listings that the numbering system was completely redone. Prices in the majority of instances have increased 100-300% over the last time the stamps were priced; this is an indication of the tremendous increase in interest in these stamps and of the reality of a small fixed supply. Of course, some of these areas have not been listed since the Fifth edition, sixteen years ago. Infrequency of publication is a big disadvantage in remaining current with the market (the Ninth was published six years ago).

This volume is no longer a lone eagle project; Springer acknowledges a rather long list of collectors who have assisted in listing new discoveries and with pricing. We must realize the tremendous amount of work the editor has put into this volume-Springer reports working seven days per week for four months to produce this edition. Obviously anyone publishing such a catalogue does not make large amounts of money doing so. All collectors of U.S. taxpaids and North American cinderella stamps owe Sherwood Springer a debt of gratitude

This handbook is not only recommended, its possession should be considered mandatory.

Kenneth Trettin



Literature in Review—continued

Addendum to Railroad Cancellations of United States Revenue Stamps of the 1862-1875 Issues by Henry Tolman II. 3 pp+ 5 plates, 8.5 X 11 in, unbound, punched for 3 ring binder. Available from Henry Tolman II, Box 603, Orange, CT 06477.

This addendum is dated December 31, 1985, and compliments the 1980 volume of the same title. This is the fifth annual addendum. A total of 79 newly listed cancels are illustrated with the same high quality drawings as before. There are an additional 20 "Corrections, Completions & Improvements of Previous Drawings" included. The reference for this area of collecting.

Kenneth Trettin Brazil Revenues, Federal, State and Municipal by Paulo R. Barata. 136 pp, 6 X 85 in, card covers, perfect bound, in English . Publifil , Soc. Nac. Publições Filatélicas, Lda., Rua Ricardo Jorge 9-2º-E, 1700 Lisbon, Portugal. US \$ 22.50 or special for ARA members \$20.00 postpaid.

Barata's previous revenue volumes for Portugal and its colonies represented the most comprehensive treatment to date. The newest addition, for Brazil, continues a trend. The author indicates that about 7,000 items are listed, about 1,000 illustrations and about 300 municipal stamps from over 70 different cities. Listings are in a typescript format with prices given in US dollars. The illustrations seem to be photocopied and are generally of poor quality (at least not very helpful for detailed identifications) but are legible enough for general use.

The foreword acknowledges the assistance of Messrs. Abrams and Erler in compiling the listings. Worthwhile for the Brazil fiscalist.

E. E. Fricks The Alnis Guide No. 2: Belgium Rationing Stamps. 36 pp, 6 X 8.25 in, saddle stapled card cover. Published by the Glass Slipper (Andrew Hall), Box 62, York, England YO1 1YL. £2 (UK or overseas surface post paid) or airmail £2.75 (or equivalent in local currency).

Rationing in Belgium took place from May, 1940, to November, 1948. This study is based on one of three complete collections of these ration stamps officially made up for senior Ministry officials; all other remainders were destroyed. The full sheets are illustrated and listings of all color changes and dates of use are given. This is a very complex series of stamps since the rationing period was divided into 104 periods of about one month each. Without the existence of the officially made collections this booklet would not have been possible and all the knowledge lost to philately. This volume forms the second part of a series of low cost but useful publications for fiscal and cinderella philately.

Kenneth Trettin of the Adhesive Catalogue Revenue Stamps of Austria, Part III: Issues of the and General Counties Municipal Issues, by Martin Erler and Rudolf Tkalcsics. 162 pp, 15 X 20.5 cm, card cover, perfect bound, in German and English, priced in 1978 US\$. Available in Europe from the Author or in North American from Don Duston, 1314-25th Street, Peru, IL 61354 for \$10.75 postpaid.

This volume falls in the series of Austrian catalogues just ahead of the previously published volume for municipal issues. Style and format is that of all the other immensely popular catalogues by Erler for Germany and Austria. This volume covers the issues of the counties or districts (Länder) and the general municipal issues (Allgemeine Gemeindeausgaben). Prices given are in US dollars but on the basis of 1978 values so that prices in this volume will correspond on par with those in volumes I and II. Little official information at the best is available on these issues (usually nothing officially is known). This volume is based on the Aberer supplements published after WWII by the Ignaz Mayr Runde and on the collections of the authors with additional input from other collectors.

This volume continues the high standards of previous volumes.

Kenneth Trettin

The Amateur Collector's Catalogue Stamp of 1986: Switzerland, Twenty-Eighth Edition H. L. Katcher, Editor. 156 pp, 6 X 8.25 inches, card covers, wire bound. Published by The Amateur Collector, Ltd., Box 242, London, N2 OYZ, England. U.K. and Europe £5.95, overseas US\$ 10.25 (surface) or \$13.25 (air).

This is primarily a specialized catalogue of postal issues. However there are several sections of interest to cinderella collectors. Four pages are devoted to the Hotel posts, two pages to listings of railway stamps, and one page to telegraph stamps and red cross frank stamps. Printing, illustrations and paper are of high quality. Probably of great use to a Swiss stamp collector even if revenues are not listed.

Kenneth Trettin Scott 1987 Catalogues, Volume I, Pocket Stamp Guide and FDC Catalogue Widely available from stamp dealers and book sellers.

Scott's new owners are beginning to make some changes. They are still coming slowly the introductory material to volume I has all been retypeset. While the US postage section looks quite good, the illustrations that were just recently added to the revenue section need to be replaced with more consistent, better looking pictures.

Prices in the Volume I revenue section show few changes from the 1986 Specialized, almost always upward. The price changes seem to be adjustments, one stamp to another rather than a general upward movement in values.

Scott also has introduced two paper pack books in conjunction with Harper & Row. The 1987 FDC catalogue could not have any revenue material listed while the 1987 U.S. Pocket Stamp Catalogue & Checklist fails to have any. The books are obviously intended for the beginning or nonsophisticated collector. They should not be scorned—our hobby is dependent upon keeping and gaining new collectors. Possibly some day they too will find the joys of collecting revenue stamps.

Kenneth Trettin

The New Field List

A Checklist of Precanceled 1914-16 Proprietary Stamps

Aug. 1916

by Harold Field, ARA; edited by Joseph S. Einstein, ARA

(Continued from TAR, 1985; 39:90)



Cancel 24

ELMO Printed red Elmo Sales Corp., Tulip and Rhawn Streets, Philadelphia, PA. July, 1915 D: 5/8¢

: 5/8¢
: 5/8¢
: 2 1/2¢
: 1 1/4¢
: 5/8¢
: 1 1/4¢



Cancel 26

	Cancel 25	
E. o. H/& Co.	Typewritten or Memeo	black
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	y be a typing error.	
Dec. '14	D: 5/8¢	
	Cancel 26	
E. W. H. & CO). Printed	black
E. V	W. Hoyt and Co., Lowell, MA	
Feb. 1915	D: 5/8¢	
Mar. 1915	D: 5/8¢	
May, 1915	D: 5/8¢	
Aug. 1915	D: 5/8¢	
Sept. 1915	D: 5/8¢	
Nov. 1915	D: 5/8¢	
Jan. 1916	D: 5/8¢	
Mar. 1916	D: 5/8¢	
Apr. 1916	D: $5/8\phi$	
June, 1916	D: 5/8¢	
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F. F. I. Co.	Printed	red
	cis F. Ingram Co., Detroit, M	1
Dec. 1914	D: 3/8, 1 1/4¢	
May 1915	D: 1 1/4¢ D: 1 1/4, 5¢	
Sept. 1915 Nov. 1915	D: 1 1/4, 5¢ D: 3/8, 5/8¢	
Mar. 1915	D: 1 1/4, 5¢	
April 1916	D: $1 \frac{1}{4}, 5c$ D: $1 \frac{1}{4}c$	
June 1916	D: $5/8\phi$	
1010	D. 1.14	

D: 1 1/4¢



Cancel 28

F. S. & Co.	I	Printed			Black
Frederick Stearns	&	Company,	6533	East	Jefferson
Avenue, Detroit, MI					
1914	D:	5/8, 2 1/2,	5¢		
February, 1915	D:	5¢			
March, 1915	D:	5/8¢			
May, 1915	D:	1 1/4¢			
June, 1915	D:	1 1/4¢			
December, 1915	D:	5¢ (red)			
February, 1916	D:	$1 \ 1/4 \phi$			
March, 1916	S:	5¢	D:	5/8¢	
May, 1916	D:	3/8¢			
August, 1916	D:	5¢			
		Cancel 29			

GBSPCo

1915

Printed Company Unknown D: 1/4¢ (inverted)



G.M.CO. Printed black Company Unknown 4-30-16 D: 1 1/4¢ (inverted)



Cancel 31 J. B. W. CO. Printed red D: 5/8¢ (with and without period NOV. 1914 after "W") DEC. 1914 D: 1/8, 3/8, 5/8¢ JAN. 1915 D: 3/8, 1 1/4¢ D: 3/8. 5/8¢ MAR. 1915 APR. 1915 D: 3/8¢ D: 3/8, 5/8¢ MAY 1915 JUNE 1915 D: 3/8¢ JULY 1915 D: 1/8, 3/8¢ AUG. 1915 D: 3/8¢ D: 17/8¢ AUG. 1, 1915 D: 3/8, 5/8¢ SEPT. 1915 OCT. 1915 D: 1/8, 3/8, 5/8¢ D: 1/8, 3/8, 5/8¢ NOV. 1915 D: 3/8¢ DEC. 1915 black D: 3/8, 5/8¢ JAN. 1916 D: 3/8¢ FEB. 1916 MAR. 1916 D: 3/8, 5/8, 1 1/4¢ D: 3/8, 5/8, 1 1/4¢ **APRIL** 1916 JUNE 1916 D: 3/8, 5/8¢ D: 3/8, 5/8¢ JULY 1916 D: 3/8, 5/8, 1 1/4¢ AUG. 1916 Cancel 32 black Mimeographed J.R.T. CO Company unknown 5/1/15 D: 1 1/4¢ Cancel 33

K & M

Company unknown, possibly Keasby & Mattison, Ambler, PA

S: 3/8¢

(To be continued)

Page 107

Proposed Change to the ARA By-Laws

As provided for by Article 12 of the ARA By-Laws, the Board of Directors has approved the following amendment to these By-Laws. Members are requested to mail their ballots concerning adopting or rejecting this amendment to the Secretary not later than July 23, 1986. Ballots shall be enclosed in an envelope with the members name and membership number on the outside. Those wishing to cast a secret ballot should enclose the ballot inside an inner unmarked envelope.

The Board of Directors hereby proposes that Article 8 (Publications) of the By-Laws of the American Revenue Association be amended as follows:

Section 2 shall be eliminated.

Section 3 shall become Section 2 and be amended to read: Additional Publications. Additional publications in any format or media may be published at the direction of the Board of Directors.

Discussion of proposal While the entire By-Laws need to be rewritten and drastically shortened, this amendment will eliminate a requirement that the ARA publish a biennial directory (yearbook). The

Official ARA Ballot This ballot is to be mailed to the Secretary, The American Revenue Association, 701 South First Ave. #332, Arcadia, CA 91006 to arrive not later than July 23, 1986. Shall the following proposed amendment to the ARA By-Laws be approved? "Article 8 (Publications) Section 2 shall be eliminated. Section 3 shall become Section 2 and be amended to read: Additional Publications. Additional publications in any format or media may be published at the direction of the Board of Directors."

YES

NO

A Revenue Sideline

by Herman Herst, Jr., ARA

One never knows where you will find revenue stamps. I was a Commissioner for the International Philatelic Exhibition, ROCPEX '81, which was held in Taipeh, Taiwan in November, 1981. It was 9 AM give or take a few minutes, when I entered the bathroom at the San Polo Hotel.

One need not ask me what I planned to do in the bathroom, but least there be any doubt, I should say that it was not to shave, nor to wash my face, nor to take a shower.

Having completed the purpose of my visit, I turned to find the tissue. There it was, neatly wrapped in a plastic covering. The product was called UNIONEX. The name was there both in Roman letters, and in Chinese.

What took my mind completely off the matter at hand was the blue tax stamp on the roll of toilet tissue. But there it was. And I was hooked. I was going to start a collection of toilet paper tax stamps.

I shared the knowledge of my find with other American philatelists there for the show. None had noticed the find that I have made, but as each repaired to their bathrooms each came up with the same stamp. One just never knows.

simple fact is the ARA has no money to publish another We are not the only directory. philatelic organization, or nonphilatelic, to be in this position. The directory as mandated in our By-Laws is simply a luxury that our society has grown too large to afford. Two years ago we spent over \$2,000 to publish our directory.

It is still the intention of the Board to provide the membership with the information normally printed in the directory. However, it would be published on an as needed/as available basis. For example: A new listing of the ARA library has been ready for publication (completely typeset) since March. Associate Editor Richard Riley has completely re-indexed TAR using a computer. All that remains to be done is to determine the format in which is should be recalled from the database and print it. A new complete listing of the membership roster will take at least several months. The minor items included in the directory can be ready at almost any time.

Everyone is urged to vote in favor of this proposed amendment. We will get the information to you. We cannot afford the continued requirement to present it as in the past.



Secretary's Report

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.

Peter Barret 4335, 20 Stuyvesant Oval, #12E, New York, NY 10009, by Secretary. US, Russia.

Timothy A Beard 4338, 5820 E River Rd NE, Apt 206, Fridley, MN 55432, by Eric Jackson. US Scott and non-Scott revs, state revs.

Lee C Bowen 4336, 641 Fletcher St, Tonawanda, NY 14150, by Richard Friedberg. Dealer.

Dr Leon Churney 4340, 94 Egret St, New Orleans, LA 70124, by Secretary. Revs and documents of Middle East countries, Ottoman Empire, Eritrea, Ethiopia, Sudan.

James F Kerben 4341, 2608 W 42nd St, Minneapolis, MN 55410, by Eric Jackson. M&M, genl revs.

Satish Misra 4339, 112 Punjab Pura, Bareilly, UP, India 243 003, by Secretary. Dealer.

William R Mitchell 4337, 3072 S Nucla St. Aŭrora, CO 80013, by L Frederick Moose.

Emilio Pilutti 4342, Via A Vivaldi 11, Carpi (MO), Italy I-



41012, by Secretary, Italy, Austria, Swiss. Highest number assigned on this report is 4342.

NEW MEMBERS

Numbers 4312-4321

APPLICATIONS FOR REINSTATEMENT

Michael Bird 1288, QUICKFIX, 240th GSAC, APO New York 09185, by Michael Aldrich. US revs.

James C Diracles 3842, 1715 Logan Ave S, Minneapolis, MN 55403, by S Riesenfeld. British Commonwealth and French Africa revs.

Prem Ratan Maru 3182, Rangadi Chowk, Bikaner, Rajasthan, India 334 001, by Jack Brandt. Dealer, Swastik Traders—India and states.

Peter D Packard CM3437, 165 West Lake Dr, Mountain Park, GA 30075, by Eric Jackson. M&M, Taxpaid tobaccos.

REINSTATED FROM 1986 NPD LIST Lee Rosenbloom

MEMBERSHIP SUMMARY

INCINDENSITIF SUMMANT	
Previous membership total	1430
Applications for membership	8
Applications for reinstatement	4
Reinstated from NPD list	1
Current membership total	1443







WHITTIER PHILATELIC SERVICES Eric Jackson 213-698-3193 6727 S. Washington Ave., P.O. Box 651, Whittier, CA 90608 MAIL BID SALE #13

CLOSING DATE: JULY 30, 1986

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 (*).

1 2 Washi

4 R177

5 RB211 6

7

8

Q RD80*

10 RD83*

11 RE59

12 RE155 13

14 RG14

15 RG15

17

19

20

21 RK21 22 RK31

23 RK33

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25

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27

28

29 RM260

30 RM261

31 RM382 32

33

34 RN-P6

35

36 37

38 R06c 39 R09b 40 RO25b 41 R080b 42

43

44 R0121

45 R0128

46

47 R0130 48

50 51

52

53

54 RS140

55

56 RS181 57

58 ST. L

margi 49 R0147

RG18 16

RJA21 18

light 3 R44c

	Thi stamps are in asea con		unicos noted us mint ().	
	UNITED STATES	59	RV5 F-VF s/e at top, no gum	11.00
	Scott Catalogue Numbers	60	RY3* VF PHOTO	75.00
			BEER STAMPS-Priester Catalogue Numbers	
	Engraved proof of vignette of Lincoln VF PH			
	Washington vignette essay Turner 1268 blue on	61		
	light blue VF PHOTO Est 125-150 40.00		5	15.00+
	R44c pair on Amherst Co., Virgina deed dated	62	6 repaired, pieces added at both top corner	s 40.00
	Jan 21, 1865 (during the Confederacy) and	62	and at bottom PHOTO	40.00
	taxed in 1867, mss cancel reads "W. D. Hix, D.	8	41B F-VF creased PHOTO 46B F-VF	7.50
	Coll./USIR 3d Divn./Dist. VA/July 30, 1867. An interesting and scarce usage	8	98 VF	3.00
	R149 F-VF crease PHOTO 85.00	8	108A F internal tear, light soiling	10.00
	R177 F pinhole, appears unused 65.00		109A F	7.00
	RB21r on full package of ARABIAN PERFUMO		· 191A F-VF surface abrasions, light rust	
	WONDER F-VF		stain, only 9 copies reported in survey PH	50.00
	RB39* VF straight edge at right 55.00	69	1918 F PHOTO	30.00
	RD23a orange serial # VF cut cancel CV \$100	70	200A VF	9.00
	as uncut	71	201A VF thin, bit of soiling, only seven	
	RD80* F-VF 7.00		copies reported in survey PHOTO	75.00
ŧ.	RD83* F 15.00	72	202A VF sm rust stain	2.00
	RE59 VF small facial scrape PHOTO 125.00	73	202B F-VF light soiling	7.00
	RE155 VF sm amount of varnish on face 27.50	74	205A VF sm sealed tear & rust stain	15.00
	RG11a double impression VF CV \$30 as mint	difference in the second se	TAXPAIDS-Springer Catalogue Numbers from the	P
	RG14 F-VF s/e at top 10.00	200	NEW Tenth edition. We have this fine catalo	
	RG15 Avg 20.00	ava	ilable for only \$8 postpaid. Order yours' to	
	RG18 VF s/e at top 12.00	1		
	RF4 F-VF thin 25.00		SNUFF TE12 F thin, small nick, soiling	17.50
	RJA21* Avg-F left sheet margin with add'l		TE213C VF	16.00
	ovpt in margin PHOTO 35.00		TE215C VF	
	RJA67a F creased and thin 15.00		TOBACCO STRIPS TG9 VF tiny tear	5.00
	RK8 F-VF s/e at top 20.00		TG26 F thin, sm repaired nick TG49A F creased, sm hole, nick in margin	25.00
	RK21 F+ 17.50	8	TOBACCO TINFOILS 1868 Soz Alex. Greer & Son	
	RK31 F 21.00	01	Cavendish, Bartlett & Prevost #9 VF	
	RK33 VF s/e at bottom 22.50	82	1868 1 oz C. Bronson's Fancy B&P5 VF	
	RM162 VF promissory note, crease thru stamp 25.00		1880 1 oz G. W. Gail & Ax Parade B&P46 F-VF	
	RM240 VF prom note, crease thru stamp and	8	1880 1 oz Western Steam Tobacco Works Old	
	usual pinhole 15.00	01	Abe, portrait of Lincoln B&P61 F-VF	
	RM241 F-VF crease thru stamp, stains 13.00	85	1902 1 oz Warnick & Brown Gold Leaf B&P30 F	
	RM245 F crease thru stamp, usual pinhole 22.50		DISTILLED SPIRITS 1868 20 gal on white	
	RM260a VF prom note 15.00		Bartlett & Norton 3A VF Deats & Sterling	
	RM260b F-VF prom note 15.00	1	remainder PHOTO	
	RM261a F prom note 15.00 RM382 F-VF performance bond 32.50	87	1868 40 gal on white silk B&N5B F D&S	
			1871 50 gal on white silk B&N19 VF D&S top	
	RM575 F-VF on import cert for one pipe of brandy 60.00		stub removed	
	brandy 60.00 RN-B13 cut square VF CV as entire \$45	89	1872 30 gal orange on white silk B&N30A VF	
	RN-P6 VF Panama RR stock certificate 125.00		D&S top stub removed	
	RN-P6 cut square VF pinholes 20.00	90	1872 60 gal green on violet silk B&N46B VF	
	RN-V4 cut square VF crease, sm hole 10.00		D&S	
	RN-X5a Pere Marquette parlor car ticket VF 20.00	91	1878 20 gal on green wmk B&N69B VF D&S	
	RO6c F-VF thin 17.50	92	1878 80 gal on green wmk B&N75B VF D&S	
	R09b F short perfs, pinhole 4.00	93	ALCOHOL WAREHOUSING STAMP Proof Series 1960	
	R025b spacefiller 100.00	10000	Bureau of ATF VF PHOTO	
	R080b VF thin 25.00	94	EXPORT DISTILLED SPIRITS Proof VF PHOTO	
	R0114d F thin, few short perfs 8.00	8	DISTILLED SPIRITS Bottle stamp Proof VF PH	
	R0119c F+ thin, few short perfs 30.00	8	HYDROMETER LABEL B&N7 F-VF PHOTO	
	R0121b F pulled perf at bottom 30.00		B&N8 F PHOTO	
	R0128c F thin, short perfs 8.00	98	B&N22 F-VF PHOTO	
	R0130c F thin spot 5.00	99	B&N25 laid paper F-VF PHOTO	
	R0130d F+ thin, crease 6.50	100	Series of 1913 piece missing at bottom PH U.S. CUSTOMS Stamp for Imported Distilled	
	R0138b F-VF thin spot, short perfs, small	101	the second s	
	margin nick 4.00	102	Spirits Series of 1933 VF mint with stub Imported Wine & Malt Liquor Series of 1910	
	R0147 VF 40.00	102	VF mint with stub	
	R0179d VF s/e at bottom 40.00	103	Imported Wine & Malt Liquor Series of 1935	
	RS99b usual clipped perfs, crease, light	105	VF mint with stub	
	soiling 40.00 RS104d F small scrape, toned 30.00	104	MICHIGAN City of Detroit Bedding stamp 1¢	
		107	Hubbard D-B1 metal printing plate of 25	
			subjects	
	RS140a F thin 7.00 RS169b F+ thin spot, couple small tears PH 60.00	105	same as 104 but for the 2¢ stamp	
	RS1890 FF thin, crease PHOTO 75.00	106	ALLIED MILITARY GOVERNMENT (AMG-FTT) coll-	
	RS223b F-VF few short perfs PHOTO 60.00		ection of 175 stamps, most all different	
	ST. LOUIS PROVISIONAL LABEL Antikamnia Chem-		including some in gutter pairs and se-	
	ical Co. 25¢ black on white F-VF small tear,		tenant pairs, mixed mint and used, gener-	
	light soiling		ally a F-VF collection	

HAWAII-Scott Catalogue Numbers

2	HAWAII-SCOTT Catalogue Numbers	
107	R1* F-VF	7.50
108		7.50
109	R3 F crease	5.00
110	R4 F thin spot, light staining	25.00
111		20100
111		
	stamp cancel, crease PHOTO	50.00
112	R5 Avg top margin reduced to design	25.00
113		250,00
114		
		8.50
115		34.00
116	R8 VF light tropical staining	20.00
117	R9* VF few short perfs PHOTO	90.00
118	R11* F-VF	
		7.00
119	R13* VF	12.50
120	R13* horiz strip of 3 with bottom and right	
	sheet marging and full imprint F-VF	37.50+
1.01		
121	R14 F	15.00
122	R14* block of 6 with top and left sheet	
	margins and partial imprint VF	90.00
122	R15* F-VF	
123		27.50
124	R15* horiz pair with top & left sheet margi	ns
	and partial imprint Avg, right stamp thin	55.00
125	R16* VF	27.50
126	Not Liable To Duty stamp tied to small piec	e
	creased and a couple tears PHOTO	
127	Hawaiian Stamp Duty \$1 embossed 46mm circle	
	VF cut square	
100		
128	Hawaiian Stamp Duty \$1 embossed 33mm circle	
	F-VF cut to shape	
129	Kahului Railroad Co. 5c blue F-VF small	
	tear, tropical stains PHOTO	
130		
	Kahului Railroad Co. 6¢ rose F-VF	
131	Kahului Railroad Co. 18¢ black FpVF	
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138	1935 Doc \$10 green F PHOTO	
	DANISH-U.S. VIRGIN ISLAND REVENUES	
	Catalogue numbers are from the article by L. J. Baird which appeared in the March,	
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120	1977 issue of THE AMERICAN REVENUER.	
	1977 issue of THE AMERICAN REVENUER. DANISH WEST INDIES R1 VF	
140	1977 issue of THE AMERICAN REVENUER. DANISH WEST INDIES R1 VF R1(2), R6 VF tied to piece of document	
140 141	1977 issue of THE AMERICAN REVENUER. DANISH WEST INDIES R1 VF R1(2), R6 VF tied to piece of document R2 VF thin	
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Member's Ads

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

1. One ad per issue per member.

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3. Limit: 50 words plus address.

4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.

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

European Revenue Catalogues: Baltic (40 pages) \$6, France (136 pages) \$23, Romania (43 pages) \$6, Scandinavia (42 pages) \$6. Also new British Commonwealth 3rd edition \$18. Surface post free, airmail add 35%. Barefoot, P.O. Box 8, York YO3 7BE, England. *369* Foreign Revenue Trade: Send your all different lot. Receive an equal number in return. Wm. W. Sammis, 436 Thomas Rd., Ithica, NY 14850. *370* Duck Stamps Wanted: So Carolina 1981–\$10.00, 1982–\$12.00. Missouri 1979–\$120.00, 1980–\$13.00. Illinois 1975–\$25.00. Iowa 1972–\$40.00, 1973–\$12.00, 1974–\$12.00, 1975– \$15.00, 1978-79–\$20.00, 1979-80– \$210.00. Texas 1983–\$10.00. David H Curtis, 1806 Sycamore Dr., Killeen, Texas 76543-3239. *371*

Sterling 1888 catalog fine \$20.00. TAR-7 issues between 274 and 282-\$4.00. Duane Zinkel, 2323 Hollister Ave., Madison, WI 53705. *372*

Germany—German Occupation of Russia, Erler #4-10, 50pf-20M, unused, NG, F-VF, \$8.00. Some plate number and guttler blocks available. Hessen 1907, 100-50,000M, unused, o.g., F-VF, Erler #168-178, 1979 catalog \$15.80, Net \$15.00. W. G. Kremper, Box 693, Bartow, FL 33830. *373*

Wanted: Disabled Veterans Key Chain Tags, B. F. Goodrich key chain tags, License plates, inspection and registration windshield stickers. Dr. Edward H. Miles, 888-8th Avenue, New York, NY 10019. *374*

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