

The American Revenuer

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Document of the Month. A new column devoted to unusual and interesting revenue stamp bearing documents. This month an 1867 Steamship Ticket is examined. More, inside, page 114.



THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION *****

JUNE, 1987

Volume 41 Number 6 Whole Number 396

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The American Revenuer The Journal of International Fiscal Philately

Volume 41, Number 6

June, 1987

Whole Number 396

The American Revenuer

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Pacific Palisades, CA 90272.

Direct inquiries regarding advertising rates, availability and publication schedules to the Editor.

Published by The American Revenue Association

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The Editor Notes...

...that it should be noted that our mailing wrappers were printed before I recently heard from J. D. MacLeith, our US Sales Manager. He and Jim Giegerich, our Foreign Sales Manager have agreed that Jim will handle catalogue sales in the future since they are all about foreign revenues. Additionally there have been several price changes and one sell out.

The *Fiscal Stamps of Yugoslavian States* by Spajic and Ittel is sold out. The following prices should be adjusted: Austria Part I—\$13.75, Part IV—\$13.50; Germany Part II—\$4.50, Part VI—\$7.50, Part VII—\$8.50, Part VIII—\$8.50, Part IX—\$8.50, Part X—\$8.00. Jerry will continue to handle catalogues until we publish a new list although Jim also has a supply of most of them.

Jerry notes that the U.S. Circuits are progressing satisfactorily. He does have need of more material in the areas of M&M, Taxpaids, States and better material in all categories.

... that in his article beginning on page 107, Dick Riley describes a computerized bibliography of revenue articles appearing in serial publications (magazines). This is a major piece of work in the field of philatelic literature and we have felt that it is time that everyone who might be interested know that it exist. Currently it exists only on computer disks; a major advantage being that in this form this data can be manipulated by the computer to find entries that meet our needs. However, this format is also its worst feature-it simply is not accessible to everyone. While consideration has been given to reducing parts of it to print we are still uncertain just how this will be done. Until it is finally resolved just how this information will be handled, Dick has made an offer to make searches for those desiring them. In the future, it is quite possible that a new index to TAR will appear based upon this bibliography.

...that congratulations are due to Mike Milam whose exhibit "So, What Are Revenue Stamps, Anyway?" received and ARA Gold award at COALPEX held May 30-31 in Walnut Creek, California.

...that the Editor will attempt to keep this column appearing in each issue of TAR in the future. Anything members would like mentioned or if you know of another member or yourself that won an award exhibiting revenues let me know.

CORRECTION——In Carter Litchfield's article "Offset Printings of the 1915 Oleomargarine Taxpaids" on page 92 of the May, 1987, issue, the lowest control number seen on the 20lbs. offset-printed stamps should have been "2462961" and not "246261" as printed.

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 Editor. ©Copyright 1987 by The American Revenue Association.

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A Bibliography of Serials Literature on Revenue Stamps

by Richard F. Riley

FOREWORD

This article is a description of a computer based bibliography of articles published in the serials literature on the fiscal and revenue stamps of the world.

The bibliography is to articles which have appeared in weekly and monthly publications and from some titles of less frequent appearance including some annual publications, eg. the *American Philatelic Congress Book*. It does not include references to pamphlets, monographs and catalogues which have been treated separately (Riley, 1985), nor are catalogues of auction, mail sales and the like included at this time.

Entries for inclusion have been sought in a variety of ways. Bibliographies such as those which have appeared in Philatelic Literature Review have provided one source. Indexes, both annual and cumulated, to specific journals have provided another. In some cases resort has been made to scanning tables of contents of individual issues and or page by page examination of the serial. Article title lists such as those which have appeared in Stamp Lover represent yet another route. In these ways extensive runs of many journals in the Los Angeles Philatelic Club Library, the Western Philatelic Library and the American Philatelic Research Library have been covered. Obviously there has been some overlap in searching using such a variety of methods but a degree of redundancy was deemed acceptable. Practically all citations taken from indexes and the like were confirmed before listing in the bibliography.

Initially the project was undertaken as an exercise to determine the feasibility of constructing a comprehensive bibliography of the world's revenue literature. The effort was continued when it appeared that a bibliography containing much of what was easily accessible could be produced given some time and patience. While incomplete, it is of sufficient size at this time to merit evaluation of the utility of such a bibliography.

INTRODUCTION

A computer based bibliography is, to a considerable degree, a bibliography in a *black box*. While it may be browsed by the user, it is not as convenient to do this as it is with a conventional bibliography. Further, as the computer file becomes larger by random accession of new entries, it becomes less useful to browse as entries are not in ordained sequence.

The great advantage of a computerized file is that new material may be added at any time to deep the file current, corrections can be made, as necessary, without redoing all or extensive parts of the file and ordered selected parts of the file can be obtained at will as printed bibliographies. Examples of retrievals from the bibliography carried out in various ways will be presented in a later section.

As with any indexing effort of substantial size, one needs to deep separate files relating to the mechanics of construction of the bibliography. Such authority files include lists of See and See Also terms, definitions used, abbreviation of terms used, form in which authors' names are given and so on. These aid in consistent practice in entering new citations and thus of retrieval. They are particularly important to a file in which browsing is less facile than with a printed ordered bibliography. Authority files associated with this bibliography are not reproduced here because of their size but are described briefly later. THE BIBLIOGRAPHY

Topics and areas included in the bibliography and those specifically

Author(s)	Tit	tle		
Southgate, HM	Paper	and	ink.	B1 8

excluded require listing. All articles on what would generally be considered stamps of revenue, fiscal or taxpaid usage are included. Material on postal

tax and postal fiscal stamps and those on stamps imprinted with the words "postage & revenue" are included where the subject of the article is on revenue as opposed to postal usage. Telegraph, private railway parcel stamps, Christmas and other seals, and war savings stamps are excluded. Articles on newspaper stamps are included for stamp issues which paid, at least in part, and imposed tax. Peripheral philatelic articles and notices have not been included except in a few rare instances. Such material includes notices of meetings, show awards, obituaries, book reviews, articles on a host of collateral areas and promissory announcements. Peripheral material which has been accessioned includes articles of lock seals, hydrometer stamps, license and royalty stamps and a very few other categories treasured by revenue stamp collectors Inclusion of excepted material within the body of an otherwise acceptable entry has not been cause for rejection. Articles subsequently published in collected works, e.g. Sloane's Column in Stamps have been given detailed listing.

Each bibliographic citation contains four parts: author(s), title, serial name and in-serial location, and keywords, a group of words characterizing the content of the article. Each entry in the bibliography is formatted into the four fields: Author(s), Title, Serial, Keywords. These fields were allotted40, 80, 55, and 60 character spaces respectively. In general, these space allocations have proven satisfactory.

The following test-table shows a typical entry under the four field head-ings as it would appear printed out:

Serial	Keywords
Bur. Spec. 1937 8:20-1, s. art.	US: playing cards paper ink 1894

The author is given last name first to allow alphabetical sorting. Titles are entered as given. In instances where a title was overly verbose length has been reduced by inserting " ... " for some words. Untitled material selected for inclusion has been given a title enclosed in parentheses. Words inserted by the compiler for clarity have also been enclosed in parentheses. Entries under Serial contain serial name abbreviated as listed in the authority file of serial title abbreviations. The citation is generally given in the form: year volume:page(s) together with a short characterization. A very short (vs) note is about a paragraph; a short (s) note, several paragraphs; note, about a page; a short article (s. art.), 1-2 pages; and an article (art.), several pages. Illustrated is indicated by ill. Under Keywords is first given country, abbreviations if any being listed in their authority file. Federal/national/revenue/fiscal/taxpaid/ stamp are understood (default) terms and are usually omitted. Keywords have been chosen to supplement words in the title if possible.

Philatelic columns of a regular nature from writers like A. B. Kay, Preston Pearse, E. R. Vanderhoof, etc. run the gamut from solid pieces to total trivia. The editorial prerogative has been exercised only to the extent that the latter have been usually characterized as "chit-chat" and columns devoted to chronicle of new issues, particularly from the pre-Forbin era are simply designated as chronicle under *Keywords*.

Catalogue numbers are not used as keywords, rather issue date and description, eg. "playing card" in the example above. Common keywords are listed in country subject authority files.

At the present time, March 1987, the total file contains 6,300 citations occupying 1.5 Mb of memory. It was compiled on a KayPro-4 personal computer using dBase II. Because of memory limitations the references are segregated by geographical area between several discs.

AUTHORITY FILES ASSOCIATED WITH THE BIBLIOGRAPHY

Serials Title Abbreviations

The philatelic bibliographic literature is rife with a welter of non-standard relatively obscure acronyms for the names of thousands (literally) of philatelic journals which have appeared over the last 130 years. Backtracking to find the meaning of such acronyms has

proved inordinately time consuming and frustrating. At the cost of some computer memory space journal title abbreviations have been used which conform with an international guide to construction of journal title abbreviations (Standards Committee, 1970). The average user should have little trouble deciphering those of common journals without recourse to a thesaurus and a philatelic librarian should be able to handle the rest. A file of those used is kept in order to allow consistent practice. At present it holds about 700 titles together with the abbreviations assigned.

Serials Coverage File

This file contains publication data on the journals examined to date and the extent to which each has been examined. About 360 journals have been covered "completely"; literally so if defunct or into the 1980's if still being published and the rest have been covered incompletely so far, either for lack of time or interest or for want of copy. Many of the latter are considered marginal sources.

Keywords: Geographic Entities

Geographic area names and subdivisions are used according to: Chester M. Smith Jr., et al. (1979). They have been abbreviated or used without abbreviation in accordance with Riley, 1985. This file lists names and abbreviations presently in the bibliography used. **Keywords: Subjects**

The use of catalogue numbers as keywords has been bypassed in favor of descriptive terms. This uses more computer memory space but avoids dedication to any private commercial enterprise and the necessity of keeping track of whims of management in renumbering and the like. On the plus side it tends to put like things together, something that not always has been achieved by catalogue editors. In any case, the majority of revenue stamps are not listed at all or frequently incompletely in any single or handful of catalogues so that descriptive terms would have been needed in any case.

Keywords: Definitions and Miscellaneous Notes

This section contains definitions of frequently used terms as employed in the bibliography, See and See also terms, miscellaneous notes, and abbreviations. The American Revenuer, June, 1987

RETRIEVAL FROM THE BIBLIOGRAPHY By Field Words

Any of the four fields: Author, Title, Serial or Keywords or combinations thereof can be searched for particular material which is desired. Normally one would search for terms in titles of in keywords but a list of all revenue material to be found in a particular serial can be prepared. Sorting out citations for a particular author is a facile way of documenting a persons biography. By Combination of Terms

More selective retrievals are equally easy to acquire by searching for a combination of terms, e.g. all material by author A on subject B from country C. Several examples follow.

The bibliography contains on three discs about 3,000 citations to articles dealing with U.S. revenue stamps. A count showed that the three discs contained 144 references with the word playing (card) under Keywords. Chart 1 shows a sample of 7 of the 144. It shows a diversity of kinds of playing card revenues, those of a possession, precanceled ones, coils and private dies. Chart 2 shows a sample of 5 of a subset of 11 when the discs were sorted for "US-Virgin Isl." and "playing" within the field Keywords. Chart 3 shows a sample of 5 citations of a subset of 45 returned from a request for "playing" and "precancel" within the field Keywords. Chart 4 shows the result of asking for "Sloane" within the field Author and "Stamps" within the field Serial and "playing" within the field Keywords.

FURTHER COMMENTARY

Searching using journal and other indexes obviously misses some material of interest as articles are frequently titled in ways which obscure the nature of their content. Paging would certainly be a better method, and reading everything would be better yet. There is simply a trade off between the cost of time and getting something in hand to use. Completeness here is as illusory as in many other endeavors. Fortunately the philatelic literature has a very high degree of redundancy; much of what may be missed in one place has likely been encountered in another contemporary philatelic journal, but obviously we would like to rectify omissions.

There is not space here to list in detail

The American Revenuer, June, 1987

Author(s)	Title	Serial	Keywords
	The life work of Thomas F. Morris. 1852-1898	Essay-Proof J. 1967 24:165-73, ill. art.	US: playing cards
Haslem, RL	Fiscals	NZ Stamp Mon. 1937 l no. 5, vs ill. note	
Reeves, Ben	Precancelled playing card revenue stamps	Precan. Optimist 1941 15:99-100, ill. art.	US: playing cards precancels
Christ, Edwin A.	Precancel headlines	Stamp World (Brooklyn) 1961 1:18-19, ill. note	
Mitchell, James Ted	Revenues	Mitchell's Hawaii. Phil. 1980 3:25-6, 55-7, ill.	
Perry, Elliott	Private die playing card stamps	Pat Paragr. 1931-4 Nos. 2-6, 8, 10, 12, 14, 16, 18	proprietary
MacDonald, Herbert	Bureau playing card coils	Wkly Phil. Gossip 1937 24:567	US: playing card

Chart 1. A random sample of citations from the bibliography of articles in which the words "US:" and "playing" occurs in the subject field Keywords.

Author(s)	Title	Serial	Keywords
Preston, Roger B.	Fradulent or unreported Virgin Islands (U.S.A.) overprint on U.S. documentary	Posthorn 1967 24:22, note	US-Virgin Isl.: documentary playing cards bogus fake
Preston, Roger, B.	Virgin Islands (U.S.A.) provisional revenues	Posthorn 1968 25:80-2, ill. art.	US-Virgin Isl.: playing cards provisional
Loso, Foster W.	The Bureau print playing card stamps of the Virgin Islands	1939 12:367, ill.	US-Virgin Isl.: playing cards Bureau precancels
Preston, Roger B.	Surcharged U.S. playing card stamps for Virgin Islands (USA)	Stamps 1965 133:14-15, ill. art	US-Virgin Isl.: playing cards
Sloane, George B.	Sloane´s column. Virgin Islands playing card stamps	Stamps 5/27/'39, 8/21/'48, 1939 26:337, 1948 49:409	US-Virgin Isl.: playing cards

Chart 2. Citations from the bibliography of articles in which the words "US-Virgin Isl." and "playing" occur in the subject field Keywords.

Author(s)	Title	Serial	Keywords
Lewis Sr., Richard E.	My story of the B & B	Precan. Forum 1967 28:No. 7, 4, ill. note	US: playing cards 1940 precancel
Reeves, Ben	Precancelled playing card revenue stamps	Precan. Optimist 1941 15:99-100, ill. art.	US: playing cards precancels
Kingman, James	Precancel ramblings. Playing card bureaus: sadly neglected	Stamp Collect. (OR) 12/6/82 p. 39, ill. note	US: playing cards Bureau precancels
Herst Jr., Herman	Philatelic potpourri. Souvenir playing cards lead to rare precancels	Stamp Collect. (OR) 9/19/83 p. 24, s. note	US: playing cards precancels
Christ, Edwin A.	Precancel headlines	Stamp World (Brooklyn) 1961 1:18-19, ill. note	US: playing cards precancel

Chart 3. Citations from the bibliography of articles in which the words "US:", "playing" and "precancel" occur in the subject field Keywords.

what has been covered. It may suffice to indicate that the following authoritative publications have been covered completely or well into the present decade: American Journal of Philately, Series 1 &2, American Philatelic Congress Book, American Philatelist, American Revenuer, Australian Philatelist, BNA Topics, Bulletin of the Fiscal Philatelic Society, Bureau Specialist, Canadian Philatelist (Canadian Philatelic Society), Canadian Revenue Society Publications, China Clipper, Cinderella Philatelist, Collectionneur de-Timbres Fiscaux, Collectors Club Philatelist, Embossed Revenue Stamped

Paper News, Essay-Proof Journal, GB Journal, Gibbon's Stamp Monthly, Israel Philatelist, Korean Philatelist, London Philatelist, Mekeel's Weekly Stamp News, Mercury Stamp Journal, Morley's Philatelic Journal, Pat Paragraphs Philatelic Journal of GB, Philatelic Journal of India, Philatelic Magazine (GB), Philatelic Record (GB), Philatelist (GB), Popular Stamps, Postal Bell, Precancel Forum, SPA Journal, Scott's Monthly Journal, South Africa Philatelist, Stamp Collector (GB), Stamp Collectors' Fortnightly, Stamps, US Specialist, US Revenue Society Annual Publication, and Weekly Philatelic Gossip. A great many short run and other lesser lights have also been covered. Notable holes at this time include Western Stamp Collector, Stamp Collector (OR) and Linn's Weekly Stamp News. Some material from the latter pair from the last decade is included as is material from Linn's Weekly Stamp News through vol. 28. Recently microfilm of complete runs of these tabloids has become available so that their coverage is now possible from a record a shade better than rotting newsprint. Publications of the State Revenue Society have not been entered on disc as of this time as that material has been well indexed and it seemed time was better spent covering less organized parts of the literature first.

It is impossible to make a survey such as this without gaining certain impressions. Several are listed particularly with respect to tracking down items of seeming interest as judged from the title of the article.

Redundancy in the literature has been mentioned. This results in part because competitive journals tend to publish the same big news at more or less the same time. Earlier journals frequently copied material from their brethren. Most usually, credit was given where it was due and blatant pilfering of stories was quite uncommon. Too much copying from larger more successful contemporary publications probably contributed to the very short life span of some publications and many were tedious reading. Little new or novel material is likely to be uncovered in old short-run (year or less) publications yet unexamined.

Sophistication of the fiscal literature has increased markedly in the last 20-30

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Author(s)	Title	Serial	Keywords
Sloane, George B.	Sloane's column. Playing cards, no RF15 "normal"	Stamps 2/22/ ⁴⁷ , 4/26/ ⁵⁸ , 5/31/ ⁵⁸ , 7/20/ ⁴⁰ , 4/15/ ⁴⁴	US: playing cards
	Sloane's column. Playing card tax rates	Stamps 3/1/58,4/20/46, 3/5/55,2/6/54, 5/11/46	US: playing cards
	Sloane´s column. Virgin Islands playing card stamps		US-Virgin Isl.: playing cards
Sloane, George B.	Sloane's column. Private p.c. stamp on document	Stamps 6/8/'57, vs	US: private die proprietary playing card Lawrence entire
	Sloane's column. The playing card design of 1894 (and related titles)	Stamps 9/11/'43, 9/8/'51, 1/11/'47, 8/3/'4?, 3/22/'58	US: playing cards

Chart 4. Citations form the bibliography of articles in which the words "US" and "playing" occurs in the field Keywords and "Sloane" occurs in the field Author(s) and "Stamps" occurs in the field Serial.

Author(s)	Title	Serial	Keywords
A.F.H.	Playing card stamps	South. Phil. (SC) 1890 2:7-8, note	US: private die proprietary playing card
Anon.	New playing cards stamps	Linn's Wkly Stamp News 1929 1:75, 192, 364, s. notes	US: playing cards chronicle
Babcock, WL	Notes on common U.S. stamps. XXXIII. Playing card stamps. Remainders	Mekeel's Wkly Stamp News 1932 46:438, note	US: private die proprietary playing cards remainders
Henkels, AF	Playing card stamps	Collect. Blue Book 1914 1:105, note	
Leak, Clifford	Minutia of engraving. The engraver dealt a good hand		US: private die playing card Consolidated

Chart 5. Citations from the bibliography of articles in which the words "US:", "playing" and "private" occur in the field Keywords and sorted alphabetically by author.

years. Much hearsay has vanished, studies are more detailed and reflect authors' care in accurate presentation. One mark of this is increasing use of bibliographic citations to earlier studies. Citation of the literature is probably a hallmark of the better more recent articles on postal matters as well.

A major milestone for the revenuer was the lifting of the ban on detailed illustration of US revenue material in 1956 and this undoubtedly contributed to the increased sophistication alluded to above. The time is probably upon us when well illustrated reviews of some areas of the fiscal literature would find an appreciative audience.

Disposition of the files as they now

stand of as they may develop is unsettled. Part of the bibliography as annual indexes of *The American Revenuer* in dBase format are now going to The American Philatelic Research Library as print-out.

Publication of selected bibliographies is a possibility, eg. the material on US match & medicines. Publication of the whole bibliography is probably unwarranted because of cost for a document of limited sales potential.

For the present, the author will prepare letter quality print-out of bibliographies for selected areas of the fiscal literature for interested parties. Since computer and printer repairs, Z-fold computer paper, daisy wheels, discs and

The American Revenuer, June, 1987

printer ribbon cost money, as does postage, there will be a charge. The rate will be the same as that charged by The American Philatelic Research Library for the same kind of service: \$8 per request including postage for 3 or less pages of print-out, and 20 cents a page extra in excess of 3 pages. A page contains 15-18 citations usually. Requests for print-out of the entire file or of "everything but the kitchen sink" variety will be respectfully declined. Requesters should provide a detailed description of the area of interest in order that the search be inclusive with a minimum number of false drops of irrelevant material.

A more complete description of the bibliography including authority files is to be found in a document: Description of a Computerized Bibliography of Revenue Articles in the Philatelic Serials Literature, deposited in the ARA library.

Acknowledgements

The material discussed above was acquired through hours of searching in the stacks of the Los Angeles Philatelic Club Library, Los Angeles, CA; the Western Philatelic Research Library, Sunnyvale, CA; the American Philatelic Research Library, State College, PA; the Dr. Stanley Bierman Library, Beverly Hills, CA; and finally, of course, the American Revenue Association Library, Nora Springs, IA. I am indebted to all of the individuals connected with these resources for their help and cooperation.

References

- Riley, RF. An Indexed Bibliography of Published Pamphlets, Monographs and Catalogues Devoted Wholly or in Part to the Revenue Stamps of the World. *Am. Reven.* 1985 39:No. 4, suppl., 24 pp.
- Smith Jr., CM. et al. Manual of Philatelic headings Used by The American Philatelic Research Library. APRL, State College, PA, 1979.
- Standards Committee Z39 American National Standards Institute. International List of Periodical Title Word Abbreviations. 39 pp., 1970.

R153 OVERPRINT DESIGN VARIETY

by Len McMaster, ARA

The 1898 one-cent provisional revenues issues, Scott No. R153 and R154, have received only minimal interest over the years, probably because of their abundant quantity and resulting low value. However, as part of a broader study of the 1898 one-cent Franklin, Scott No. 279, I have had occasion to study these provisional issues. One of the most interesting discoveries is the different overprint design on R153 in position 10, 20, 30, ..., and 100, i.e., the right most vertical column in each pane of 100 (Figure 1).

It has been previously reported by others that there are different size periods on R153. For example, G. L. Toppan, et. al. in An Historical Reference List of the Revenue Stamps of the United States (1899) and Hover C. Landis in "U. S. First Provisional Issue", The American Revenuer (October. 1964) reported that the periods of the different overprint design. were normally 1 mm wide by 1/2

mm high, whereas the periods in the right most vertical column were 1 mm by 1 mm square. Earlier I reported in "R153/R154 Overprint Varieties", The American Revenuer (October, 1985) that the normal periods were actually 0.7 mm wide by 1.2 mm high and the so called square periods were 1.0 mm wide by 1.2 mm high. However, the fact that the whole overprint design was different escaped my attention at that time.

One of my endeavors is a study of the printing varieties on R153 and R154. These printing varieties are numerous, and many are, in my opinion, merely inking varieties as opposed to broken plate varieties. Some of these inking varieties appear to be crust flaws or the result of ink squeeze, i.e., extra ink appearing outside the normal boundary of the overprint design. (A more detailed description of "Varieties and Terms in Relief Printing" can be found in Fundamentals of Philately by L. N. and M. Williams.) I had noticed that on a stamp with the larger periods the "R" appeared to be a serif-like character, but



Figure 1. Upper right pane of 100 showing the location

I assumed it was merely another inking variety. I also had no reason to suspect there might be a different overprint design; the stamp had been issued almost 90 years ago and no one had previously reported a different design.



Figure 2. Typical R153 overprint.

Gene Gauthier, a dealer and friend from whom I have acquired most of my revenue material, sent me a copy of R153 noting it had square periods and a flared R. After writing and telling him that I felt it was an inking variety, he sent me a right plate number block of six noting that it had the flared R on all three stamps in the right most column. I then began to look through my collection more carefully. What I found was that all R153's from the right most column

not only had different size periods, but had a different design overall.

A comparison of the two designs is shown in Figure 2 and 3. The normal or more prevalent design shown in Figure 2 has letters approximately 6.6 mm high and 0.7 mm wide and the R is a true block character sans serif. The other design, shown in Figure 3, has slightly larger letters that are approximately 6.7 mm high and 1.0 mm wide. In addition, the right leg of the R is thinner at the top where it joins the loop and is wider at its base giving the appearance of a Roman capital letter with serifs. Also note that the overall length of the design in Figure 3 is longer, being 15.0 mm long compared with 13.8 mm for the normal design in Figure 2. The difference in the periods in the two designs has already been discussed above.

Although I have not seen a full sheet/pane of R153s, I have examined several right plate number



Figure 3. R153 overprint from the rightmost column.

strips of three (positions 50, 60 and 70), a strip of three from the lower right corner (positions 80, 90 and 100), and numerous singles which have the larger period. All have the different letter design and, since previous literature notes that the larger periods appear in the right most column, it appears safe to assume that all the stamps in the right most column have this different letter design.

I welcome any comments on these findings (P. O. Box 187, Williamsburg, VA 23187) and would especially like to hear from other collectors who have studied these provisional revenue stamps.

The American Revenuer, June, 1987

Dr. Harter Facsimile Label Design Incorporated in Advertising Cover

by Andrew P. Ferry, ARA



Figure 1. Advertising cover used by the Dr. Harter Medicine Co. in 1883.

In a recent issue of *The American Revenuer* the Editor solicited brief articles showing advertising covers used by companies that had their own private die proprietary stamps. (Trettin) (Or any other revenue item the reader finds interesting and wishes to share; the invitation is still open...KT.)

Most such covers bore printed advertisements, the visual appeal of some of them being enhanced by artistic flourishes, embossing or the like. A minority of the covers exhibited illustrated advertisements and, of these, only a few employed a design related to that which appeared on the corresponding private die revenue stamps. (It was illegal to reproduce the image of the stamp for this purpose, although John L. Thompson, Sons & Co., did so briefly on the back of a postal card.)

The Dr. Harter Medicine company made wide use of advertising covers.

Many of them had illustrated advertisements and are commonly encountered by collectors. The illustrated covers most often depict a bottle of Dr. Harter's Wild Cherry Bitters. Others bear *all over* graphic designs on their back surfaces hawking various products manufactured by the company, including Dr. Harter's Little Liver Pills, Dr. Harter's Wild Cherry Bitters and Dr. Harter's Iron Tonic.

The cover shown in Figure 1 is much rarer. It is the most visually striking use of a private die medicine stamp in the design of an advertising cover that I have seen.

From 1873 until the need for proprietary medicine revenue tax stamps ceased on June 30, 1883, the Dr. Harter Medicine Company had used stamps of the type illustrated in Figure 2 to signify payment of the tax on its products. Although as of July 1, 1883, use of



Figure 2. The company's private die stamp (RS98d) depicts Dr. Milton G. Harter.

revenue stamps for this purpose was no longer required, many of the companies that had been utilizing private die stamps were reluctant to stop affixing

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these *product identifiers*. The private die stamps had proven to be of inestimable advertising value and had served to discourage imitators. Some of the companies, therefore, had their private dies altered to eliminate portions of the inscriptions, particularly the term "U.S. Internal Revenue." The resulting stamps became known as facsimile labels.

The Dr. Harter Medicine Company used two facsimile labels, both of which are illustrated in Springer's Handbook (Springer), and are shown in Figure 3. The Springer type 1 facsimile label is reproduced faithfully in the illustrated advertisement on the cover shown in Figure 1. The letter was mailed from Derden, in Hill County, Texas, on November 16, 1883, less than five months after the need for proprietary medicine tax stamps had ceased.

The only other cover I have found of this type is one of exactly the same design bearing Scott #210 (which was first issued on October 1, 1883). The envelope is postmarked "TROY." The state and date are illegible in the postmark. Dr. Harter had resided in Troy, Ohio, before the company was established in St. Louis in the latter half of the 1860s. Family connections with Troy probably still existed, and the cover may well have been mailed from that town in



Figure 3. These facsimile labels were used by the Dr. Harter Medicine Co. The design on the cover shown in Figure 1 is the same as the one used for the facsimile label denoted in the Springer handbook as Type I. (Courtesy of Sherwood Springer) The prices of various facsimile labels shown in Springer's handbook are now generally five to ten times higher than indicated by Springer when his book was published in 1975.

the Buckeye State. **References** Springer, S. 1974 Catalogue of Various North American Cinderella Stamps (7th Edition). Hawthorne (CA), Sherwood Springer, 1975, p. 23

Trettin, K. Editorial Comment. The American Revenuer 1986; 40:150

Evidence of Elsass-Lothringen Provisional Revenue Issue Fake

by William Downing, ARA

In 1870 Germany handstamped the French Dimension stamps of 1864 to provide revenue stamps for Elsass-Lothringen. A circular handstamp was used. This issue is illustrated and described in Volume III of the Erler-Norton German Revenue Catalogues.

A group of 85 examples of this issue were obtained recently. Both the 50 centime and the 2 Franc denomination were present. About 13 of these were single stamps with revenue cancellations tying them to a document piece. The others were attached with a small spot of glue, in pairs, to a close trimmed piece of stiff paper. Inspection of these pairs indicates that the German handstamp was applied after the revenue cancellations. For



instance, in the accompanying illustration the cancellation of RM in a field of

dots appears on both stamps of the pair, but in each case does not overlap on the adjacent stamp. In this same pair the

German provisional revenue cachet continues uninterrupted from one stamp to the other.

There is the possibility that used stamps were made into provisionals, but this does not appear likely since all examples seen tied to piece have only one revenue cancellation. The provisional handstamps in question are all in blue ink. They are Norton-Erler type II with "OBER-RHEIN DEPART-MENT" around the circle and "STEUER/DIRECTOR" in the

center.

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Document of the Month

An 1867 Steamship Ticket

by Michael Mahler, ARA

al Steam Plavigation Company 57 BROADUSAS VEW YORK. lightar Horas & R. H. First Class Passage to Cherron for The person required to the adult passage on the STRAMSHIP I dlais for Home to sail from . New Borts to Stranson leading at Queenstown Sen Saturday With There by Het Back 1. 11

It is a pleasure indeed to describe the inaugural item in this series, since it provides a combination of rarity and beauty that is matched by few other revenue-stamped documents. This piece, recently bought for a pittance at a small show by a prominent eastern collector, is taxed according to the rates for passage tickets effective August 1, 1864. It is a partly-printed form of the National Steam Navigation Company, Limited, 57 Broadway, New York, resembling a stock certificate in size and style, ornately printed in violet with a vignette of a three-masted steamer. Its text, with appropriate protions filled in by hand, reads as follows:

"Cabin (obliterated by stamp), Berths No. 45, 46 & Sofa I, Feb 28, 1867. Misses Seymour, Norcross & Wharfield have paid Two Hundred & Seventy Dollars for three First Class Passages to Liverpool for three persons equal to three adult passengers in the Steamship 'Pennsylvania' to sail from New York to Liverpool (calling at Queenstown) on Saturday the 2nd March 1867. Passengers to be on board at Pier 47 North River by 11 oClock A. M."

The certificate is signed for the manage, with restrictive clauses regarding baggage and valuables in fine print at the bottom.

A tax of \$6 was paid with three richlyhued copies of the perforated \$2 Mortgage stamp, tied or canceled by six strikes of a circular handstamp reading "NATIONAL STEAM NAVIGA-TION CO. LIMITED FEB 28 1867." The document was found folded and enclosed in a small envelope on which the company name is imprinted.

The current tax schedule for passage tickets specified a tax of \$.50 for tickets costing up to \$35, a \$1.00 tax for tickets costing over \$35 and up to \$50, and an additional \$1.00 tax for each additional \$50 or fraction thereof in ticket cost. The cost of \$270 given in this document thus would have called for a tax of \$6, just the amount paid.

Passage tickets appear to be among the rarest revenue-stamped documents from the Civil War era. Shellabear (1962) recorded three, of which one was illustrated in my survey articles on the relative scarcity of the various types of documents (Mahler, 1982 a,b). At the time of that survey, I had recorded no additional surviving passage tickets. Since then, however, three more have come to light including the present example, which is the only one of the six bearing more than \$1.00 in stamps. The rarity of this document thus matches or surpasses its very evident beauty.

References

- Mahler, M. Documents Bearing U.S. Revenue Stamps of the Civil War Era: I. The 1862 Tax Rates, an Overview. *The American Revenuer* 1982 January; 36:6-12.
- Mahler, M. Documents Bearing U.S. Revenue Stamps of the Civil War Era.: II. Tax Schedule Changes of 1863-83, an Overview. *The American Revenuer* 1982 March; 36:46-55.
- Shellabear, HP. Stamp Tax Usage Schedule B: Civil War Revenues as Found on Ship Documents. *The American Revenuer* 1965 April; 19:33-37.

State Revenue Newsletter

The July-August, 1987, issue of the *State Revenue Newsletter* (Volume 25, No. 4) contains the lead story "Reciprocity and Retaliation: The Delaware and Pennsylvania Taxes on Each Other's Beer" by Ronald Lesher. The article tells the story of Pennsylvania's 1937 reciprocal beer tax law and Delaware's 1941 retaliatory tax. Both

Literature in Review

Benelux Revenues by John Barefoot. ISBN 0-906845-38-6. 88pp, A5, plastic coated card cover. Available from the publisher J. Barefoot, Box 8, York YO3 7BE, England for £8 postpaid (USA \$14 surface, \$18 airmail).

This book is part of John Barefoot's continuing series of revenue catalogues. It is published in the same format, i.e. good clean typewriter composition and many halftoned illustrations along with line drawings when necessary. The

states issued stamps for the collection of these taxes which are illustrated.

A Washington state gambling identification stamp is also discussed and illustrated. Also in this issue Harold Effner begins a listing of state fish and game stamps that are available from state agencies. This listing, by state, tells which stamps are still available and how and where to obtain them.

The SRS Newsletter is published bimonthly by the State Revenue Society. Dues are \$4 per year; a sample copy of the Newsletter and or information about membership is available from SRS President and Secretary Terence Hines, Box 258, Thornwood, NY 10594-0258.

scope of this book includes Belgium, Netherlands and Luxemburg along with the Belgian Congo and Netherlands colonies. Additionally, although they are not revenues, listings of pre-war Netherlands Railway stamps and an appendix listing telegraph stamps is included.

The listing are priced fiscally used in British £.p with the most common material listed at 10p.

Listings prior to 1960 are claimed to

be fairly complete, but due to lack of any official information listings for the last 25 years are based upon limited retorts by collectors. Additionally because of the obscurity of municipal issues it is believed that the listing includes probably only 90% of these stamps which leaves an open field for the philatelist who is looking for something new.

K. Trettin

To The Editor...

Let me stir another tidbit of circumstantial evidence into the pot regarding the validity of postage stamps for revenue duty as discussed in Michael Mahler's excellent article (1987, February; 41:24).

It has been a position of the postal organization since before the founding of the republic that postage fees are for services rendered, not taxes. This philosophy was enunciated first by Ben Franklin during his tenure as deputy postmaster general during the colonial period and has not changed in the intervening years.

I believe it likely tht had the Internal Revenue proposed, during the War Between the States, to collect revenue duty with postage stamps, the Post Office Department would have screamed.

It would be interesting to read the background and contending viewpoints

that attended the passage of the 1917 war tax on mailed materials. This is the only instance of which I am aware that postage stamps were used to collect revenue duties [in the United States]; notice that revenue stamps were supposed to be used on other than first class mail. This was likely due to the sheer volume of the mails.

E. E. Fricks, ARA

ARA Library to Sell Surplus TAR Sets

The ARA Librarian has accumulated year sets of *The American Revenuer* far in excess of library needs for a number of years. The ARA Board of Directors has approved sale of those sets determined by the Librarian to be in surplus.

Sales are limited to ARA members so when ordering please give your ARA membership number. Sales are limited to one full year set of each year per member. Checks should be made payable to the American Revenue Association and orders sent to George Mc-Namara, Jr., ARA Librarian, Box 136, Nora Springs, IA 50458. Prices given are for a full year set without supplements or directories. All prices are postpaid (printed matter rate, surface mail).

The following sets are available: 1974, 1975 and 1976 at \$6.00 per year; 1978, 1979 and 1980 at \$9.00 per year; 1983, 1984 and 1985 at \$15 per year.



"Peddler 1st Class" – U.S. REVENUES – Will be glad to assist you in expanding and enhancing your collection. If you will send \$1 postage for my comprehensive series of U.S. Revenue Lists, all carefully graded and modestly priced, I will do my best for you. Established 1939: ARA ASDA APS Box 2302-R Babylon, NY 11703

PHILATELIC LITERATURE

 Revenue Catalog of Hong Kong 	
Huygen. Fully Illustrated in Color (1979)	\$10.69
Catalog of the Fiscal Stamps of Switzerland	
Kelly. Illustrated Vol I (1986)	\$21.00
 Medicine Tax Stamps Worldwide 	
Griffenhagen. Many Illus (1971)	\$5.25
 Series of 1941 Wine Stamps 	
Bidwell. Fully Illustrated	\$5.65
Harry W. Heuer	
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The American Revenue Association

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.

Mercedes K Ferry 4490, 300 W Franklin St, Apt 1204-E, Richmond, VA 23220, by Andrew P Ferry. M&M and related advertising covers.

Richard L Gage 4493, VQ-2 Box 445, FPO NY 09540, by Richard Friedberg. Beginner, no special interests yet.

Harry G Hebel 4491, 3075 Burdeck Dr, Oakland, CA 94602, by Richard Friedberg. US stock transfer, wines.

Michael J Loschiavo 4488, 336 North Park Ave, Easton, CT 06612, by Richard Friedberg. US.

Peter Martin 4489, 6602 Bowie Dr, Springfield, VA 22150, by Richard Friedberg. US playing cards, firearms, boating.

George W Pettigrew 4492, 3854 Manchester Dr, Bettendorf, IA 52722, by Kenneth Trettin.

Highest membership number assigned on this report is 4493. NEW MEMBERS

Numbers 4458-4476

APPLICATIONS FOR REINSTATEMENT

Earle M Combs 3499, 141 W Jackson Blvd, Chicago, IL 60604, by Eric Jackson. M&M

John M Forgue 1802, PO Box 665, APO San Francisco 96305, by Secretary. US first 3, states.

Scott A McClung 2340, 14800 4th St, Apt 72-A, Laurel, MD 20707, by Secretary. US state and local motor vehicle; US express, parcel delivery, RR and busline baggage and parcel. Y S Murty 3518, R Udayagiri 761 016, India, by George Revnolds. Collector/dealer, India.

REINSTATED FROM 1987 NPD LIST Paulo R Barata Paul Brenner

MEMBERSHIP STATUS

Previous membership total	1488
Applications for membership	6
Applications for reinstatement	
Reinstated from 1987 NPD list	2
Current membership total	1500

Advertiser's Notes:

(See the advertisements of the dealers mentioned in this column for addresses and other offerings.)

Sam HoustonPhilatelics (Bob Dumaine, president) conducted its Public Auction #23 in conjunction with SWEPEX '87 in Houston, Texas. One of the stunning realizations came near the end of the auction when a set of Social Security Essays was offered with a pre-sale estimate of \$5,000. The set of 13 coil pairs was printed in 1936 by Pitney-Bowes and presented to the

State Game Stamp Notes

The state of Washington Department of Game has announced a delay in the 1987 state duck stamps. As soon as the state takes delivery from the printer they will be send out announcements and begin sales. They also announced that sales of the 1986 duck stamp were Social Security Board as a means of recording wages paid and taxes collected. Dumaine noted that many bidders were interested in the lot. As a result, it sold for \$49,000 (\$53,900 with the buyer's premium).

Among more recent issues, a full sheet of the 1959 Duck stamp (CV \$1,860) sold for \$2,000. Sam Houston conducts year-round auctions. Valuable specialized material is currently being sought for the sale and free catalogues are available upon request. H. J. W. Daugherty announces that their next auction will be held at the Sheraton Ocean Park Inn in Eastham, MA on July 25, 1987. To be offered are, amoung other things, US covers and postal history, revenues (boath Scott and non-Scott), stocks, bonds and paper ephemera. Individual items include R115b and R135b inverts. Catalogues are available for 50¢ (in stamps if more convenient).

closed on March 31.

The South Carolina Wildlife & Marine Resources Department (Box 11710, Columbia, SC 29211) now has their 1987 waterfowl stamp on sale, their seventh. They are issued in sheets of 30 with a sheet number in each corner. They are available at face value of \$5.50 per stamp. They will remain on sale until April 1, 1988, at which time remainders will be destroyed. This year's stamp features the work of Greenville, SC artist Steve Dillard.



WHITTIER PHILATELIC SERVICES Eric Jackson

213-698-3193

6727 S. Washington Ave., P.O. Box 651, Whittier, CA 90608 MAIL BID SALE #24

CLOSING DATE: AUGUST 12, 1987

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 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 (*).

I I TERATURE

The following 35 lots are from the library of a coll ector. Although most are in VF condition, some wear from use should be expected. Other faults will be noted.

- The Byrum Supplemental Catalogue, Donald A. J. Byrum, 1973, in two large binders ----
- British Columbia Revenue Catalogue, Joseph A. Pearce & K. Bileski, 1971, card, 34 pp F -----
- The Case of Dr. Kilmer, Morton Dean Joyce, 3 1954, card, 28 pages
- Catalog of the Revenue Stamps of Mexico, Lionel Hartley, 1944, looseleaf
- Catalogue of the Revenue Stamps of the United States' Possessions and Zones of Military Occupation, E. C. Chabot, 1977, looseleaf
- Catalogue des Timbres Fiscaux et Sociaux de France, ARA France, 1982, card, 135 pages F -----
- Collecting Seals & Labels, C. D. Rabinovitz, 1982, card, 60 pages
- German Revenue Stamp Catalog, John A. Norton, 8 1961, looseleaf, 58 pages
- The Handbook of Check Collecting, Neil Sowards, 1975, card, 97 pages

Handbook of Fish and Game Stamps, E. L. 10 Vanderford, 1973, looseleaf, 195 pages plus supplement

- A Handbook for United States Revenue Stamped 11 Paper, Einstein, Kingsley & DeKay, 1979, looseleaf, 88 pages
- Specialized Philatelic Catalogue of Canada and British North America, Eighth Edition, L. Seale Holmes, 1954, cloth, 330 pages
- The Impressed Duty Stamps of Great Britain, 13 Frank, Schonfeld & Barber, 1981, spiral, 360 pages, some pencil markings
- La Marca da Bollo da 42 Lire del Lombardo-14 Veneto, Paolo Cometta, 1954, card, 16 pages -----
- 15 A Listing of Domestic Cigarette and Little Cigar Private Labels, Since June, 1959, Glenn E. Compton, 1970, looseleaf, 20 pages -----

Phantom Philately, Frederick John Melville, 16 1950, card, 204 pages

- Pennsylvania Local Real Estate Transfer 17 Stamps, Frank L. Applegate, 1969, looseleaf, 135 pages
- 18 The Post Office Seals of the United States. Adam Perkal & Seymour Kazman, 1983, card, 161 pages
- Priced Catalogue of the State and City 19 Revenue and Tax Stamps of the United States, George D. Cabot, 1940, card, 138 pages, cover is worn and loose
- Printed Cancellations 1862-1883, Howard B. 20 Beaumont, 1972, card, 40 pages
- Priester Mail Bid Sales of the Zinman Coll-21 ection of United States Beer Stamps, 3 sales, punched to fit in binders
- The Revenue Stamps of Mexico, Richard B. Stevens, 1968 first edition, cloth, 238 pp
- The Revenue Stamps of Mexico, Richard B. 23 Stevens, 1979 second edition, looseleaf, 352 pages
- 24 Special Tax Stamps of the United States, Terence Hines, 1976, spiral bound, Fine,
- 25 Springer's Catalogue of U.S.A. Taxpaids, B.N.A. Fantasies, M & M Facsimiles, etc., 1963 Second Edition, card, 28 pages, new
- Springer's Handbook of North American 26 Cinderella Stamps, 1966-80, 4th, 5th, 6th, 7th, 8th, & 9th editions, all are worn

- The Stamp Duty of Great Britain and Ireland, 27 Samuel B. Frank & Josef Schonfeld, Volumes 1, 2 & 3, 1970, 71, 74, card, 471 pages, Fine -----28 State Revenue Catalog, E. S. A. Hubbard, 1960, looseleaf, with SRS addendas, photocopy
- 29 State Tax Notes, Chas. H. Hermann, photocopy of column which appeared in the Weekly Philatelic Gossip from 1942-57, with the index compiled by Robert A. Mason Telegraph & Telephone Stamps of the World,
- S. E. R. Hiscocks, 1982, card, 365 pages
- 31 A Catalogue of the Cigarette Stamps of the United States including Possessions and Customs Issues, Henry Tolman II, 1958, looseleaf, 73 pages ____ 32
- U.S. Ration Currency & Tokens 1942-45. Joseph A. Lowande, editor, 1971, looseleaf, in two large binders
- The Ration Board, journal of the Society of 33 Ration Token Collectors, Volumes 10-20, 1975-85, appears complete
- United States Internal Revenue Stamps, Hydrometers, Lock Seals, J. Delano Bartlett & Walter W. Norton, 1912, photocopy of 1959 reprint, looseleaf, 45 pages
- 35 The Vanderhoof Memorial Book, edited by Ron Larsen, 1954, looseleaf, 68 pages, cover faded

UNITED STATES - Scott Catalogue Numbers

- 36 R3c SON Dr. Seth Arnold, Woonsocket, RI, handstamp cancel, VF small fault PHOTO R3c GWG (G. W. Gaffitt) printed cancel 14.00 37
- printed cancel VF PHOTO
- 38 R3c H. T. (Henry Tetlow) blue h/s cancel . 00 VF PHOTO 39
- R3c Walker & Taylor 10 line printed cancel F-VF PHOTO 40 R5a SON A. C. Badger & Co. red h/s cancel
- XF PHOTO R9c SON Lane Sanford & Co h/s cancel VF PH (41
- R13c Kemp, Day & Co. printed cancel VF PH -----42
- R13c Walker & Taylor 10 line p/c F-VF PH -----43
- R15c 1 mm pre-printing paper fold PHOTO 44 ---------45
- R25a Adams Express Co. red p/c F PHOTO R46a Sabine & Duy. p/c F-VF PHOTO 46
- R52a TND & Co. shield cancel F-VF PHOTO 47 35.00+
- R71a faint red h/s cancel F-VF PHOTO 48 130.00
- R88a red h/s cancel F-VF tiny thin spot PH 225.00 49 R135 major offset perforations, PHOTO 50 13.5

13.50

13.5

12.50

10.00

11.00

126

125 GUADELOUPE DIMENSION 8 diff F-VF

few small faults PHOTO

-TIMBRE FISCAL 21 diff to the 50F F-VF

6.00

- RB23p plate #11432 block of 8 F 51
- RB23p plate #11448 block of 8 F 52
- 53 RB23p plate #11452 block of 8 F-VF, some gum on face
- 54 RE196a F-VF light soiling Playing Card 1918 Floor Tax wrapper for 55 Bicycle cards, red and green on kraft. printed portion only PHOTO
- RJA74b VF 56 RV4 F-VF 57
- RV5* F-VF 58
- 59 RV41* F-VF few stained perf tips 12.50 RV53* VF s/e at right 8.00 60 RVB2 VF PHOTO 61 25.00 75.00 RY3* F-VF PHOTO 62 BEER STAMP Perfin collection 85 1934 1/8, 63 1/4 & 1/2 barrel stamps with different
- perfin cancels, mixed condition Priester CV 34.80 -1942 100 bbl, Priester 223 VF 3.00 FERMENTED FRUIT JUICE 4 oz F straight edge 10.00 64 65
- 66 DISTILLED SPIRITS 1940 One Gallon brown F

5	PAYMENT OF TAX Series of 1955 blue VF	
68	WHOLESALE LIQUOR DEALERS STAMP Series of	
	1910, 3 diff for 20, 30 & 40 gallons F-VF	
69	-Series of 1950 black on white VF varnish	
70	LOCK SEAL Priester 95 VF usual fault	7.50
71	-100 VF usual fault	10.00
72	TOBACCO TF466 VF	
		8.00
73	TOBACCO FOR EXPORTATION Series of 1869 on	
	mottled paper, faulty and repaired PHOTO	
74	COTTON ORDER Springer #1G2* F	8.00
75	-1G3 black SPECIMEN ovpt, booklet pane of	
	4, Avg, with covers PHOTO	
76	FOOD ORDER Springer #2G1, 2* F-VF	8.00
77	-2G1 with purple SPECIMEN h/s VF PHOTO	
78	-2G4* VF	6.00
79	2G5, 6* VF	7.00
80	2G7* booklet pane of 4 VF	6.00
81	2G7 var coil format with black SPECIMEN ov	
01	and inverted numbers VF PHOTO	
82	2G8, 8a* booklet pane of 4 VF	9.50
83	2G8 var coil format with black SPECIMEN over	ot
	and red inverted numbers VF PHOTO	
84	TAX-EXEMPT POTATOES 2, 5, 10 & 50 lb stamps	5
	in booklet panes of 9 F PHOTO EX	85.05
85	PERMIT TO MARKET ONE WOOD BARREL GUM ROSIN	
	on hand Jan. 1, 1935 F-VF Rare PHOTO	
86	INDIANA City of Jeffersonville Accounting	
	stamp 80¢ orange F-VF few short perfs PH	
87	-\$15 red F PHOTO	
88	NEW YORK Stock Transfer 1929 \$1000 (ST116)	
00	F perfin	7.50
0.0		/.50
89	WELLS FARGO & CO. Express Frank 1905 red	
	F PHOTO	
90	GOLDWATER TRADING STAMPS Trade in Johnson 1	
	Barry Goldwater presidential campaign label	,
	booklet pane of 20 VF	
91	PUERTO RICO DISTILLED SPIRITS 1 pint yellow	4
	VF unused	
92	-1 quart yellow VF unused	
93	-1 gallon yellow ovpt 4 3 8 in red VF* PH	
94	-NARCOTICO red and black on orange F-VF	
	creased PHOTO	
	CANADA - Van Dam Catalogue Numbers	
95	GAS INSPECTION FG6 F PHOTO	95.00
96		250.00
97	WEIGHTS & MEASURES FWM9 F	
9/		
0.0		40.00
98	-FWM22 F-VF	40.00
98 99	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED	40.00)"
99	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO	40.00)"
99 100	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO	40.00)" 65.00
99 100 101	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO	40.00 65.00 75.00
99 100	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO	40.00 65.00 75.00 65.00
99 100 101	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO	40.00 65.00 75.00
99 100 101 102	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO	40.00 65.00 75.00 65.00
99 100 101 102 103	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF	40.00 65.00 75.00 65.00 40.00
99 100 101 102 103 104	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF	40.00 65.00 75.00 65.00 40.00
99 100 101 102 103 104 105	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two	40.00 65.00 75.00 65.00 40.00 25.00
99 100 101 102 103 104 105	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF	40.00 65.00 75.00 65.00 40.00 25.00 75.00 50.00
99 100 101 102 103 104 105 106 107	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC5 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NR2* VF PHOTO	40.00 65.00 75.00 65.00 40.00 25.00 75.00
99 100 101 102 103 104 105 106 107 108	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg	40.00 65.00 75.00 65.00 40.00 25.00 75.00 50.00 75.00
99 100 101 102 103 104 105 106 107 108 109	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO NVA SCOTIA BILL STAMP NSB16 F PHOTO	40.00 65.00 75.00 65.00 40.00 25.00 75.00 50.00 75.00 145.00
999 100 101 102 103 104 105 106 107 108 109 110	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO	40.00
99 100 101 102 103 104 105 106 107 108 109 110 111	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NRR* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSD16 F PHOTO SASKATCHEMAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF	40.00 65.00 75.00 65.00 40.00 25.00 75.00 50.00 75.00 145.00 150.00
99 100 101 102 103 104 105 106 107 108 109 110 111	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50	40.00
99 100 101 102 103 104 105 106 107 108 109 110 111	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIA, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO NVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes	40.00 65.00 75.00 65.00 40.00 25.00 75.00 75.00 145.00 125.00 169.00
99 100 101 102 103 104 105 106 107 108 109 110 111 112	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted	40.00 65.00 75.00 65.00 40.00 25.00 75.00 75.00 145.00 125.00 169.00
99 100 101 102 103 104 105 106 107 108 109 110 111 112	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEXAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F	40.00 65.00 65.00 40.00 25.00 75.00 75.00 75.00 145.00 125.00 169.00 447.45
99 100 101 102 103 104 105 106 107 108 109 110 111 112 113	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLEG Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$70) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults	40.00 65.00 75.00 65.00 40.00 25.00 75.00 75.00 145.00 125.00 169.00
99 100 101 102 103 104 105 106 107 108 109 110 111 112	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF ALBERTA PROSPERITY CERTIFICATE APIA, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP,	40.00 65.00 75.00 65.00 40.00 25.00 75.00 145.00 145.00 125.00 145.00 145.00 145.00 145.00 234.00
99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR02* VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults	40.00 65.00 65.00 40.00 25.00 75.00 75.00 75.00 145.00 125.00 169.00 447.45
99 100 101 102 103 104 105 106 107 108 109 110 111 112 113	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults WAR TAX, EXCISE TAX, CUSTOMS & misc, coll	40.00 65.00 75.00 65.00 40.00 25.00 75.00 145.00 145.00 125.00 145.00 145.00 145.00 145.00 234.00
99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC5 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults WAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 75 diff, some duplication, gen F	40.00)" 65.00 75.00 65.00 25.00 75.00 150.00 125.00 145.00 125.00 1447.45 234.00 112.20
99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLEG Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIA, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults WAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 75 diff, some duplication, gen F some faults	40.00 65.00 75.00 65.00 40.00 25.00 75.00 145.00 145.00 125.00 1447.45 234.00 112.20 94.75
99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF ALBERTA PROSPERITY CERTIFICATE APIA, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASXATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults WAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 75 diff, some duplication, gen F some faults	40.00 65.00 75.00 65.00 40.00 25.00 75.00 145.00 150.00 145.00 169.00 447.45 234.00 112.20 94.75
99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC3 F pulled perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults WAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 75 diff, some duplication, gen F some faults TAXPAIDS small size Cigar, Cigarette & Tob- acco, 40 various items, usual faults	40.00 65.00 75.00 65.00 40.00 25.00 75.00 145.00 145.00 125.00 1447.45 234.00 112.20 94.75
99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLEG Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC5 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults MAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 75 diff, some duplication, gen F, some faults TAXPAIDS small size Cigar, Cigarette & Tob- acco, 40 various items, usual faults PROVINCES coll of about 150 diff, gen F,	40.00
99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLEG Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC5 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults MAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 75 diff, some duplication, gen F, some faults TAXPAIDS small size Cigar, Cigarette & Tob- acco, 40 various items, usual faults PROVINCES coll of about 150 diff, gen F,	40.00 65.00 75.00 65.00 40.00 25.00 75.00 145.00 150.00 145.00 169.00 447.45 234.00 112.20 94.75
99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLEG Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC5 VF ALBERTA PROSPERITY CERTIFICATE APIa, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults MAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 75 diff, some duplication, gen F, some faults TAXPAIDS small size Cigar, Cigarette & Tob- acco, 40 various items, usual faults PROVINCES coll of about 150 diff, gen F,	40.00
99 100 101 102 103 104 105 106 107 108 109 110 111 112 1113 1114 115 116 117	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLEG Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -LBERTA PROSPERITY CERTIFICATE APIA, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults WAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 55 diff, some duplication, gen F some faults TAXPAIDS small size Cigar, Cigarette & Tob- acco, 40 various items, usual faults FM31 faults	40.00
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<pre>99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118</pre>	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLEG Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC5 VF ALBERTA PROSPERITY CERTIFICATE APIA, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO -SLG8-78* complete set VF-XF FEDERAL BILL STAMP SL23 F-VF PHOTO -SLG8-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults MAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 75 diff, some duplication, gen F some faults TAXPAIDS small size Cigar, Cigarette & Tob- acco, 40 various items, usual faults PROVINCES coll of about 150 diff, gen F, small faults MEXICO mounted collection of over 1200 revenues incl multiples, a few documents, some duplication, a nice lot	40.00
99 100 101 102 103 104 105 106 107 108 109 110 111 112 1113 1114 115 116 117	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLEG Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC5 VF ALBERTA PROSPERITY CERTIFICATE APIA, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults WAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 55 diff, some duplication, gen F some faults TAXPAIDS small size Cigar, Cigarette & Tob- acco, 40 various items, usual faults MEXICO mounted collection of over 1200 revenues incl multiples, a few documents, some duplication, a nice lot WORLDWIDE REVENUES mounted collection of	40.00
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<pre>99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118</pre>	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLEG Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC3 F pulled perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIA, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$700) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults MAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 75 diff, some duplication, gen F, some faults TAXPAIDS small size Cigar, Cigarette & Tob- acco, 40 various items, usual faults PROVINCES coll of about 150 diff, gen F, somall faults MEXICO mounted collection of over 1200 revenues incl multiples, a few documents, some duplication, a nice lot WORLDNIDE REVENUES mounted collection of 1500 incl a few cinderella items CAMERQUN TIMBRE FISCAL selection of 30 diff	40.00 40.00 55.00 65.00 40.00 25.00 75.00 150.00 145.00 150.00 145.0
99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLEG Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIA, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 75 diff, some duplication, gen F some faults TAXPAIDS small size Cigar, Cigarette & Tob- acco, 40 various items, usual faults PROVINCES coll of about 150 diff, gen F, small faults MEXICO mounted collection of over 1200 revenues incl multiples, a few documents, some duplication, a nice lot WORLDWIDE REVENUES mounted collection of 1500 incl a few cinderella items CAMEROUN TIMBRE FISCAL selection of 30 diff to the 1000F F-VF few small faults PHOTO	40.00 40.00 55.00 45.00 25.00 75.00 75.00 75.00 145.00 150.00 125.00 1447.45 234.00 112.20 94.75 438.35
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99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLEG Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC3 F pulled perf PHOTO -FSC5 VF -FSC6 VF ALBERTA PROSPERITY CERTIFICATE APIA, two examples used on the certificate F-VF NEWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO -NFR8 F-VF PHOTO NOVA SCOTIA BILL STAMP NSB16 F PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$700) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults MAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 75 diff, some duplication, gen F, some faults TAXPAIDS small size Cigar, Cigarette & Tob- acco, 40 various items, usual faults PROVINCES coll of about 150 diff, gen F, some duplication, a nice lot WORLDWIDE REVENUES mounted collection of 1500 incl a few cinderella items CAMERQUN TIMBRE FISCAL selection of 30 diff to the 1000F F-VF few small faults PHOTO -provisional surcharges, 8 diff F-VF -surcharges on postage stamps, selection of 22 diff, F-VF few small faults PHOTO	40.00 65.00 75.00 65.00 25.00 75.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.0
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99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123	-FWM22 F-VF SUPREME COURT FSC1 Specimen ovpt "CANCELLED Avg PHOTO -FSC2 F couple short perfs PHOTO -FSC3 F pulled perf PHOTO -FSC3 F pulled perf PHOTO -FSC4 F short perf PHOTO -FSC5 VF -FSC5 VF ALBERTA PROSPERITY CERTIFICATE APIA, two examples used on the certificate F-VF NeWFOUNDLAND INLAND REVENUE NFR1* Avg -NFR2* VF PHOTO NOVA SCOTIA BILL STAMP NSD16 F PHOTO SASKATCHEWAN LAW STAMP SL23 F-VF PHOTO -SL68-78* complete set VF-XF FEDERAL BILL STAMPS collection of about 50 different, gen F cond, sm faults, includes FB33-6 (CV \$750) in poor cond, not counted WEIGHTS & MEASURES coll of 22 diff, gen F cond, some faults GAS INSP, ELEC LIGHT INSP, GAS & ELEC INSP, coll of about 40 diff, gen F, some faults WAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 75 diff, some duplication, gen F some faults MAR TAX, EXCISE TAX, CUSTOMS & misc, coll of about 70 diff, sen H autts PROVINCES coll of about 150 diff, gen F, small faults MEXICO mounted collection of over 1200 revenues incl multiples, a few documents, some duplication, a nice lot WORLDWIDE REVENUES mounted collection of 1500 incl a few cinderella items CAMERQUN TIMBRE FISCAL selection of 30 diff to the 1000F F-VF few small faults PHOTO -provisional surcharges, 8 diff F-VF -surcharges on postage stamps, selection of 32 diff, F-VF few small faults PHOTO -Federal Republic issues 6 diff, 4 being R. F. C. overprints F-VF	40.00 65.00 75.00 65.00 25.00 75.00 150.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 125.00 145.00 145.00 125.00 145.0
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67 DISTILLED SPIRITS FOR EXPORTATION WITHOUT

PAYMENT OF TAX Series of 1955 blue VF

The American Revenuer, June, 1987

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Member's Ads

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

1. One ad per issue per member; send only one ad at a time.

2. Send ad on post card or card enclosed in envelope only (**no** letters or aerograms please).

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 Fun Trade! Send 25, 50, 100 different undamaged foreign revenues and/or labels. I return same number and match quality. General fun trade only. Jacob Kisner (ARA #2512), 254 Park Avenue South, PHF, New York, NY 10010. *474* **Collect Indiana** Intangibles Stamps. 100 different \$12, 150 different \$21. Send SASE for comprehensive price list and further information. Dan Anderson, 7412 Graham Road, Indianapolis, IN 46250. *475*

Seeking to make contact with collectors of U.S. Battleship revenues. Varieties, handstamp and printed cancels, on-doc usages, etc. Large and varied selection available. May I please hear from you? Also seeking to buy collection and accumulations of any U.S. revenues. Longtime ARA member (#727). Gene R. Gauthier, P.O. Box 2548, Oshkosh, WI 54903. *476*

Wanted to buy. Swill Kanton Fiscal Stamps with Post cancel. Kanton Basel-Stadt, Thurgau, Zug, St. Gallen. Mail with price wanted or send photocopy. Gene Kelly, Steinerstrasse, (CH) 8253 Diessenhofen, Switzerland. *477*

Korean Empire High Values. 1 won Furuya GK16, GK25, 10 won GK27. Used, some toning and minor creasing \$5 each, fillers \$1 each. SASE please. McNeil, Box 5575, Derwood, MD 20855. *478*

Wanted: RG, RP, Qinsurance booklets,

EFOs, locals, Wells Fargo & Co, PS and WS stamps and U.S. & Canadian cinderellas. Joe M Green, 7744 Northcross #N196, Austin, TX 78757. *479*

Wanted: I need quite a few of the better Scott-listed revenues, especially the dated documentaries and stock transfers, for my collection. Have good material to trade, or will pay cash. John Brattin, 820 N. Washington Avenue, Lansing, MI 48906. *480*

Wanted Virginia Big Game Hunting stamps. RResiden: 1940-1, 1943-4, 1948-9 and Non-Resident: 1940-1, 1941-2, 1942-3, 1943-4, 1945-6 thru 1955-6. Elk Hunating stamp all wanted 1940-1 thru 1946-7 except 1944-5 Resident. Paying \$10.00 mint, \$4.00 used per stamp on all of the above. David Curtis, 1806 Sycamore, Killeen, TX 76543-3239. *481*

Wanted: Back issues of *The American Revenuer*, Volume 1 thru Volume 30. Robert Ebiner, P.O. Box 151, West Covina, CA 91793. *482*

We pay 1/2¢ each for Scott listed USA revenues. Cut or punch cancels OK. Domzall, 904 Wright #4B, Richmond, CA 94804. *483*



Let us help you with your collection...

Send your want list for-

- U. S. Revenues
- Match & Medicines
- Revenue Proofs
- Revenue Essays
- Taxpaids
- State Revenues

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