



The American Revenuer

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This stamp, with a partial
handwritten plate number confirmed
several plate varieties and provides an interesting story.
More, inside, page 168.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

OCTOBER, 1987

Volume 41, Number 9
Whole Number 399

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Kenneth Trettin, Editor TAR
Rockford, Iowa 50468-0056

Foreign Revenues and Cinderellas

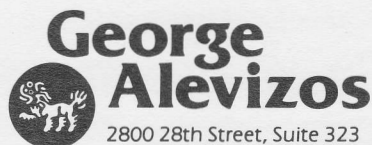
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1. R1a XF, pair, fold in middle	\$130.00
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3. R45a fine+, strip of 3	70.00
4. RV24 VF, MNH	50.00
5. RV27 VF, MNH	25.00
6. RV28 VF, MNH	20.00
7. RV29 VF, MNH	20.00
8. RVB1-2 XF, MNH	75.00
9. RZ1-18 VF, unpunched used	248.00

BEERS-Priester's Catalogue

10. 30A two stamps made into one, very faulty	20.00
11. 84C fine, small thin on front	30.00
12. 86A VF/XF, very small tear	35.00
13. 199 VF/XF, pair, cut out center, sound	8.00
14. 209 fine, strip of 3, folds between, cut out	1.20
15. 223 VF+, block of 4, cut out center, pretty	12.00

Springer listed

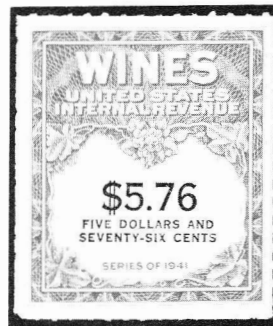
all the tax-paid are typical for issue-faulty

16. TC48	17.50
17. TC53	25.00
18. TC55	12.50
19. TC71A	60.00
20. TC149	45.00
21. TCC5	30.00
22. TCC28	18.00
23. Coin-operated amusement devices, \$10.00, 1944	
24. Retail Liquor Dealer, \$25.00, 1937	
25. Prescription blank-National Prohibition Act, used from Terrell, TX	

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U.S. Revenue Auctions

From a recent sale:



\$5.76 Green & Black, RE202,
unused, fresh & Very Fine, a scarce
stamp this nice & in unused condition.

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

Michael E. Aldrich
Box 13323, St. Paul, MN 55113
612-644-5523

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Other countries: Volunteers wanted, duties—recruiting and publicity, contact ARA president.

President's Column

Richard, Friedberg, ARA President

Elsewhere in this edition of TAR you will find a release that we recently received from FINLANDIA 88 regarding the rules for the special revenue class that will be at that International show in Helsinki next June.

I have a supply of entry forms for the revenue class at FINLANDIA 88 and will be happy to send one to any of our members who exhibit and who would like to help to promote the popularity of fiscal philately. Write to me immediately!

The fee per frame listed for the competitive class is in Finnish currency and the Finnish Markka is currently exchanged for about 23¢ U.S. The deadline for entry forms back to Finland is December 31, 1987, so they ought to be mailed at least ten days prior to that. Come on ARAers, let's show 'em our stuff!

On related matters, we have made final our plans for our 1988 ARA Convention, which will be held in an eastern locale in line with our policy of rotating shows from the east-west-central. Next May we will be convening at NOJEX, which is held in New Jersey. As soon as we receive a show prospectus [one hopes by the next edition of this journal] we will reproduce it for our members who desire to exhibit at NOJEX.

At the same time we will issue our first call for members to indicate their intention to attend. We plan to have our usual array of programs which include several lectures or group discussions, an informal ARA dinner, and a general ARA business meeting. You can write to me for information pertaining to hotel accommodations, willingness to give a talk, and so forth. As soon as information is put together, we will send it along to you.

We continue to work on finding a west coast show at which to convene in 1989. We would like the show to be one of the APS World Series of Philately qualifying shows. If you are actively connected with one of the west coast shows and would like to offer some help, please contact me soon.

Bibliographic Reference Citations

Several years ago in TAR (1981 June; 35:107) we reprinted the article "On The Maturation of Philately—a Guide to Authors" from *First Days*. This article discussed a simple, easy to understand method of making reference citations within written text. The system makes parenthetical references. (Citations—continued on page 175)

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Document of the Month #3

A Half-Million Dollar Will Bearing the \$200 Second Issue

by Michael Mahler, ARA

Effective August 1, 1864, the stamp tax on the probate of a will became \$1 for estates valued at up to \$2,000 and an additional \$.50 for each additional \$1,000 or fraction thereof. The last will and testament of New York metals broker William Thomson, executed December 14, 1871, comprised seven pages, each written on both sides. This impressive estate evidently had an estimated value of half a million dollars, for when it came to probate just six weeks later on January 27, 1872, the tax was paid with the \$200 and \$50 Second Issue stamps. They were affixed to the first page of the will, and canceled by a herringbone roller and a handstamp, both heavily applied.

The cut canceler has given the \$200 stamp a slightly three-dimensional appearance, with the paper of the document slightly visible through the herringbone cuts near Washington's shoulder. The handstamp is so heavily inked as to be illegible, but its distinctive configuration identifies it as that of the "SURROGATES OFFICE/NEW YORK" which is known on many off-document stamps including the \$500 Second Issue. The inking is especially heavy on the \$50 stamp; curiously, there are rather fine lines of the same ink nearby on the document, leaving some question as to whether it was applied simply by a handstamp. While these heavy cancels are perhaps regrettable from an aesthetic viewpoint, they provide a graphic and interesting illustration of the government's concern with loss of reve-

nue through re-use of stamps, a concern which had led first to the development of a variety of cut cancelers,¹ and finally to the creation of the Second Issue stamps themselves.

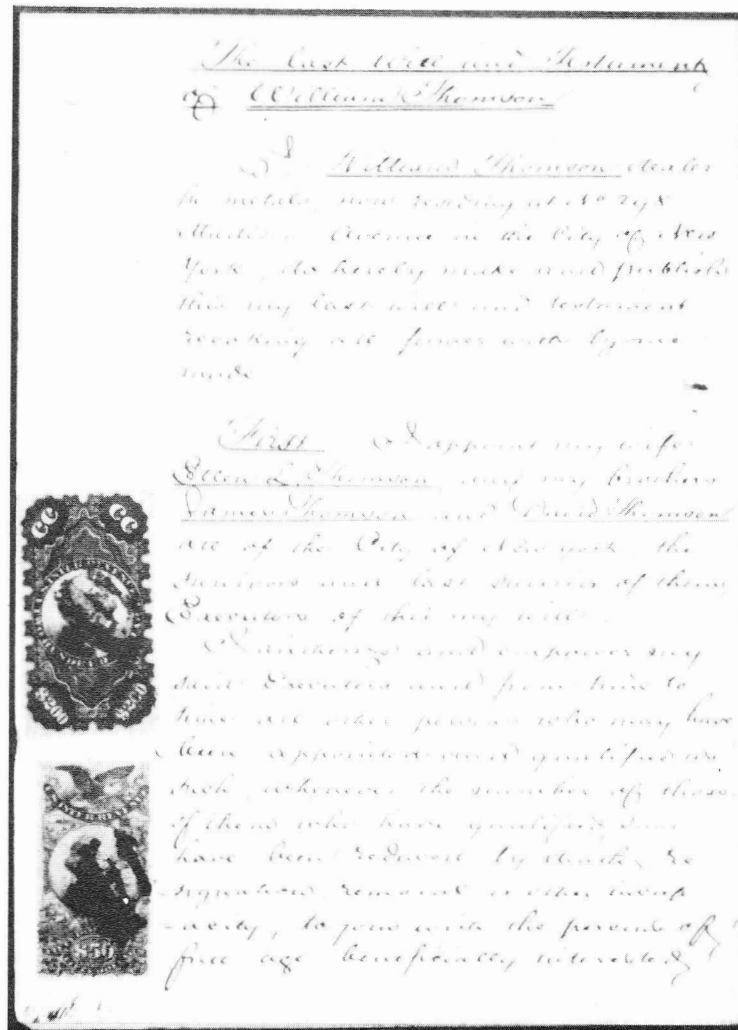
The final portion of this document bears two large and beautiful red wax

C. Hutchings, Surrogate. Quite coincidentally, this identification of Hutchings was of special interest to me. The Boston Revenue Book (Toppan et al, 1899) lists all persons to whom \$500 Second Issue stamps were issued. 177 of the total of 204 when to three men:

104 to Thomas Hillhouse of New York, 58 to George Eyester (this is misspelled and should be "Eyster"), all during 1871-2, and 15 to Robert C. Hutchins of New York in March, 1873. For some months I have been researching the avenues through which the Civil War revenues were made available to the public, and had recently been delighted to identify the first two of these gentlemen as the Assistant Treasurers at New York and Philadelphia. Until now, however, I had been unable to identify "Hutchins," but there can be no doubt that this is another misspelling, and that the man referred to is the one identified above. This document thus brought an unexpected bonus.

Until this piece surfaced very recently, there were thought to be only three surviving examples of the \$200 Second Issue on document. This is the first known on a will, the others being on deeds. It seems safe to say that the

appearance of this document in the Robert Siegel auction of last September 18 came as a surprise to virtually the entire revenue community. It evidently was not part of a collection, for I learned that it constituted a one-item consignment to the auction firm. After some competition to the \$3,000 level, it was (Document—continued on page 180)



seals inscribed "NEW YORK SURROGATE SEAL," and is signed by Robert

¹I note that *The Internal Revenue Record* of April 16, 1870, lists Wheeler's Self-Inking Canceller, and Hill's Patent Revenue Cancelling Machine as having been approved by the Office of Internal Revenue (1870 April 16; XI:21).



RE30 Plate Number 413

by John L. Slane, ARA

Twenty-five years ago I was working as a dinning car steward on the City of Los Angles passenger train. My crew was on a twenty-four hour lay-over in Chicago. With time on my hands I would *peruse* the local philatelic establishments. Everywhere I went I would ask to see revenues, especially wine stamps. The selections of wines were very sparse to say the least, but maybe I did not look in the right places because in later years I would correspond with Art Soderling of Chicago and he was able to help me a great deal with my wine stamps.

On this one special day I spotted RE30 with a wide margin to the left with what looked like a penned number "PL 413" in green the same color as the stamp. I had never seen a wine plate number before nor again for many years. With a great deal of calm in my voice I asked the price. To this day I am not sure what the man said, but my reply was "sold."

It was a space filled but I really did not know what I had. It was put in my album and almost forgotten. However, a few years ago I began to be interested in varieties of all kinds and decided to go through my album and recheck everything. It took quite a while and actually found things I did not know I had.

When I came to the wines and reached RE30, I was surprised to find what looked like a line of color running down the tail of the R in CORDIALS and continued down the E of WINES. The line is quite light and takes a glass to see (it may not reproduce once we make it into halftones for this magazine...KT). The line also appears on the top of the four humped frame around the central 2.

The big questions in my mind were what was it, what caused it and how did it get there. This issue of Wines was printed by offset. In this process a printing plate is made by exposing a

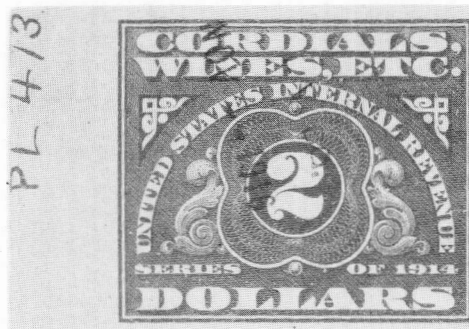


Figure 1. RE30 single with plate number and a line of color from R in CORDIALS to the E in WINE.

metal plate to a bright light while it is in contact with a photographic negative which at this time and for the purposes of stability in security printing probably was glass. The thin plate is wrapped on a press cylinder, dampened with a slightly acid fountain solution and inked with an oily ink that adheres only to the portions of the plate where the light exposed it. This is offset onto a rubber blanket on a matching cylinder as a reverse image of the right looking original and then transferred onto the paper.

I thought, just about anything could bet between the plate and blanket and then have another chance to get between the blanket and the paper during the printing process. I thought to myself that it looks like a hair or a thin piece of thread. So for the moment I dismissed the stamp as an oddity but still prized it for its plate number. (Figure 1)

In reality the mark was probably not caused by foreign material on the plate or blanket. They would normally result in a white line rather than a colored line. In all likelihood it was caused by a scratch either to the photo negative before the plate was exposed (which resulted in the creation of a new unwanted line on the printing plate) or by a scratch to the plate (since these scratches do not dampen properly they eventually pick up ink). Revenue stamps of this period were printed both by the Bureau of Engraving and Printing and by private contractors. From stud-

ies of the 1914 documentary stamps it is apparent that these negatives and plates were not always handled as carefully as they should.

By a twist of fate in February, 1986, a dealer who has been helping me with another project, noted my interest in Wines and offered me the illustrated RE30 block of 20 with sheet margins at both the right and left, wide margins at top and bottom (Figure 2). In the left sheet margin is printed plate number "PL 413." Each stamp is canceled with a very light two line violet handstamp reading "I.V. Co/Nov 0 1916." Very nice shape for an item of this size and age.

I immediately went to my album and there was my RE30 with PL 413, and low and behold my stamp was canceled with a very light two line violet handstamp "I.V. Co/Nov—1916." Off into the mail went my check, a few days later the package arrived. It was like my first Christmas, I could not wait to get it opened. The anticipation had me all thumbs but I was calm and opened it very carefully and there before my eye was the most beautiful sight to be seen in a long time. This block of RE30 can only be described as handsome and due to my interest, I feel it is magnificent, so much so that I was detoured from my original excitement to see if the stamp next to the plate number would show the same line of color as my first RE30 purchased 25 years earlier. Finally my mind clicked into gear and I reached for my glass and there it was, the same line of color in the same spot.

I gave all twenty stamps a once over and did not see anything else but was happy to see the line of color was exactly the same on both stamps. As my head began to clear, I was able to concentrate better on what I was looking at and suddenly I noticed the stamp just above the plate number. There is a fair sized mark of the lower left of the first letter E in the word SERIES, a small mark in the top of the D in DOLLARS and a mark in the top left of the second L in DOLLARS. It appears as though

Figure 2. (Facing page) RE30 block of 20 with printed plate number "PL413" in the left margin.

these marks and the scratch on the stamp below it are related, perhaps all occurred at the same time when the negative or plate was damaged.

The cancellation also appears interesting. The hand stamp used must have had a loose number roller. The top stamp with the large scratch must have been canceled first. The stamp shows the date "Nov 30 1916" and as the cancellation was applied the numbers moved causing some of the stamps to be marked only with zeros as the three moved. The zero seems to move also.

My original plate number single may have been canceled the same day as the

block of twenty, I would like to think so anyway. They definitely went through the same winery.

In March I stopped at a local Portland stamp and coin store and found another RE30 with the same damaged letters. This stamp became the second example of these flaws. However, it was also canceled "T.V. Co./Nov — 1916." (Figure 3)

The last chapter of this story occurred in July, 1986. I again acquired an RE30 with the plate number PL 413 from a dealer in California. This is a horizontal pair canceled B & Co/Aug 6, 1-." (Figure 4) The last number is only partially

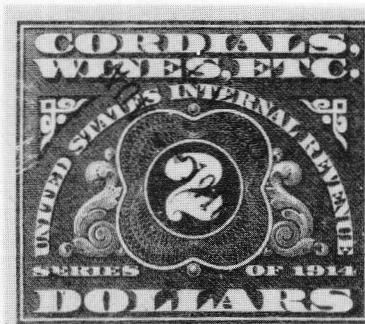


Figure 3. RE30 with flaws noted as being on the stamp above the plate number in the block of twenty.

there and appears to be part of a seven. And yes, the line that I first saw years ago is also on this stamp. It is much fainter than on my other two copies but it does show it to be a consistent variety, found with two different cancels several months apart.

This last pair also provided a second copy of yet another variety. This is a large dot of color that appears in the bottom left of the white frame of the stamp second right from the plate number.

Since RE30 is fairly plentiful, readers should have an easy time finding other examples of the varieties in my article.

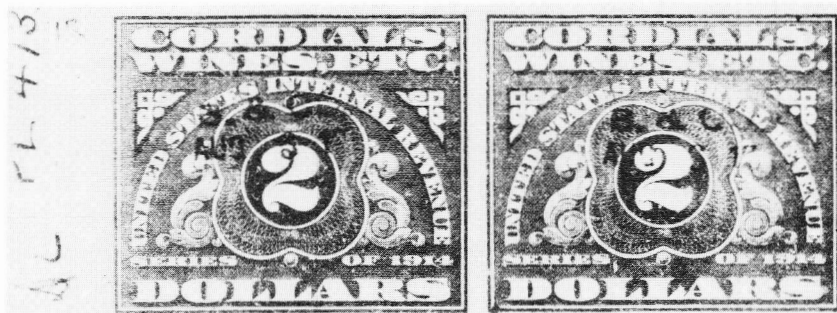


Figure 4. RE30 pair. The left stamp shows the line of color flaw.

Notes on Lock Seals and Beer Stamps

by Thomas Priester, ARA

Blind luck in assigning lock seal type numbers to the proposed lock seal catalog listing (*The American Revenuer*, 1986 April; 40:73) has allowed a correct sequential listing of a new lock seal type, LS11. Having similarities to both types LS9 and LS10, it differs from LS9 in that the height of SERIES is taller than LS9 (and the same as LS10), and differs from LS10 in that the serial number is repeated horizontally at the bottom of the seal (as it is in LS9). Two copies of LS11 were recently found by an astute (or lucky?) buyer of a "remainder" lot at a summer auction. What's more, the two copies are of different colors, one orange with black numbers and series, the other yellow (a definite, bright yellow) with black number and



series. Both are Series B, rouletted 7, on wove paper. Catalog numbers 92 and 93 have been assigned the orange and yellow respectively.

Lock Seal Census

Not too much new to report on the

lock seal census that would appreciably change suggested values with one glaring exception. Seal #75, Type LS8 has proven to be much more common than the 10 originally reported copies would indicate. Many more copies have been reported of this variety since the census was taken, including a complete sheet. We have no census figure to pass on that would correspond to the original census, and can only suggest a census of approximately 100 copies, which would indicate a value of about \$4.00 per copy.

Beer Stamp Catalog #38A

We have noted several auction catalogs during the past several years that have included the 1/8 bbl. 1878 Issue beer stamp on silk paper, #38A. Only one copy was reported in the original (*Seals—continued on page 172*)

Guest Editorial

(The following is the complete text of State Revenue Society President Terence Hines's editorial from the September-October, 1987, issue of the State Revenue Newsletter, reprinted here by permission.,

NEW HAMPSHIRE \$50 BIRD STAMP CONDEMNED

Boycott Asked by SRS Board of Directors

In an exercise of astonishing greed and bad judgement, the State of New Hampshire has issued a special limited \$50 face value "Governor's Edition" of the 1987 migratory waterfowl hunting stamp. This stamp serves no other purpose than to separate fools from their money. It is a sleazy rip-off, pure and simple. According to ads in the philatelic press, only 600 copies were issued. In addition to being inscribed "Governor's Edition" each stamp bears the printed signature of New Hampshire

Governor John Sununu. The signature is not present on the regularly issued \$4 stamps intended for actual use. One hundred and fifty copies of the stamp were also hand signed by the Governor. Stamp collectors can only be outraged at the blatant attempt by New Hampshire officials to capitalize on the state's former good name to sell worthless pieces of paper that serve no legitimate function. The SRS Board of Directors has condemned the issuance of this stamp. The full text of the condemnation appears [in the *State Revenue Newsletter*] following this editorial. The Board also calls on all collectors to boycott all past, present and future New Hampshire fish and game stamps until such time as the state assures collectors that no such abusive special issues will be issued in the future.

The issuance of this type of stamp should not, alas, come as any real surprise. In the past five to ten years the field of state hunting and fishing stamps

has become more and more abusive. It had come to resemble, even before the New Hampshire \$50 stamp appeared, in many ways the outpouring of philatelic trash from the sand dune shiekdoms of the 1960s and uninhabited or nearly uninhabited islands of the 1980s. No serious collector buys such junk, of course, but there are always enough suckers to support the initial issues and convince other nations to jump on the bandwagon. What happens is that all but the dimmest soon catch on that they're being taken for a ride and sales of the pseudo-stamps plummet. A column in a recent issue of *Linn's* reported that huge quantities of high face value junk issued by a couple of pseudo-nations were being offered in London at 2¢ to 4¢ per dollar of "face value." Such a fate awaits any states that follow New Hampshire's lead and jump on the "special edition" fish and game stamp bandwagon.

Terence Hines, President,
State Revenue Society

Foreign Sales Notes

Jim Giegerich, Foreign Sales Manager
Catalogs

Several additions to the list of foreign revenue catalogs for sale have been received since August.

1. Bush-Cass, *Catalog of AMG Revenue Stamps of the Allied Military Government in Europe 1945-1954*, (1956). In 8.5 x 11" format, loose-leaf, punched for three ring binder...\$9.50 postpaid.
2. Hürlimann, Swiss Study Group Revenue Catalogs (in French):
 - a. *Les Timbres Fiscaux Cantonaux de Neuchatel*...\$3.50
 - b. *Les Timbres Fiscaux Cantonaux de Geneve*...\$7.00
 - c. *Les Timbres Fiscaux Cantonaux de Fribourg*...\$7.00

All other catalogs mentioned in previous columns or listed on periodic TAR wrappers are in stock and available. Blank salesbooks for entering your duplicates are available at 50¢ each.

Revenues

The number of salesbooks entered are at an all time high, with over four books available for every one person requesting material. Much of this material is new, and it will not last long. If you are not receiving salesbooks, why not give it a try. The rules are simple: (1) you pay the postage both ways; and, (2) books

are due back within two weeks of receipt with your payment enclosed.

Some of new material received over the summer months includes: 28 Hungarian federal and municipal salesbooks (this is the final lot of material from this source, when it is gone there is no more); Canada—much new material including one book of tobacco stamp; Italian area including occupation issues and one book of AMGs.

Material is still needed from Mexico, individual British Colonies or colonies grouped by area such as West Indies, Colombia, Baltic states and telegraph stamps.

Midwest Study Group

The Midwest Study Group consisting of revenue stamp collectors in Wisconsin and Illinois will meet at 2PM, October 31, 1987 at the Sheraton Hotel in Madison, Wisconsin. This meeting is

held in conjunction with MADPEX.

This will be an organizational meeting since the Study Group has not been active for several years. Revenue collectors are invited to bring their dupli-

cate stamps for trading.

The Sheraton is on John Nolen Drive, north of Highway 12 and 18.

Bill Smiley

Rules for the FINLANDIA 88 Revenue Stamp Class

The Philatelic Federation of Finland would like to offer philatelists the chance to learn something about revenue stamps and their collecting. They have a great deal in common with postage stamps and in many countries it has at times been possible to use them for postage. Earlier, revenue stamps were collected alongside postage stamps, and even today the Scott postage stamp catalogue for one still lists them. Another reason why it is relevant to display revenue stamps at FINLANDIA 88 is that at the last FIP in Stockholm the Australian and Swedish federations moved that certain areas on the periphery of philately, such as revenue stamps, should possibly be included in exhibitions.

While the present FIP rules do not allow for them to be displayed in a standard competition class, the management of the exhibition has decided to create a special revenue stamp class outside of the regular competition.

[Editors note: Current FIP rules do allow the organizing committee to accept revenues of the host country in the national class. U.S. and Canadian committees have allowed them to exhibit competitively in the national class in the past. This is why there were several U.S. revenue exhibits at AMERIPEX.] The following special regulations have been approved for it.

1. An exhibition collection has to show revenue stamps. The collection can be either a general, special or research collection.
2. Collections will be divided into two classes:
 - A. Invitation class
 - B. Competitive class
3. The frames available are 90 x 110 cm in size and hold 16 sheets.
4. The minimum number of frames per collection is one and the maximum 8. Due to the limited number of frames available and bearing in mind the

informative nature of the exhibition, the management reserves for itself the right freely to reduce the number of frames allocated, and at its own discretion.

5. The fee per frame in the competitive class in FIM 75 [approximately U.S. \$17.25].
6. The collections will be judged by a three-man international jury specialized in revenue stamps and specially invited for this purpose. A points system will not be used in the judging.
7. The following prizes will be awarded in the competitive class: Gold, Vermeil, Silver, Silver Bornze, Bronze. The gold medal is not made of gold.
8. Elsewhere the general FINLANDIA 88 regulations will be observed where applicable.

India: Broadcast Receiving Licence Stamps

Member E. E. Fricks has forwarded an undated clipping from a newsletter entitled *Letter from India—2* by Dhirubhai Mehta. The article gives a brief history of India's Broadcast Receiving Licence fee stamps.

The first definitive set was issued in 1949 just after India's independence. This series is also known as the Archaeological Series and had RS. 15/- as its highest denomination. A stamp design competition had been held to select the subjects for this series of stamps. Hardly any of the designs were found to be acceptable and in the end archaeological subjects formed the design for this set.

The second series known as the Five Year Plan series, was issued in 1955.

The highest value was RS. 10/-.

The third series issued in 1957 is known as the Map of India definitive and again has RS10/- as the highest value. The Map series also records the change in currency from Annas and pies to decimal currency. In 1958 the watermark in the paper changed from a multiple star to multiple Ashokan Capital.

The fourth series was issued on August 15, 1965. The set's highest value was again the Rs. 10 and pictured India's "Past and the Future."

The fifth series began to appear in 1974 and continued the theme of the fourth series. It included the portraits of Mahatma Gandhi and Jawaharlal Nehru as well as some new subjects.

The sixth definitive series is the current series. It was introduced in 1979 and features "Agriculture and Rural Development."

Except for the Archaeological series which was issued at one time (with a few additions made later) and a major part of the Map series, the definitive issues have appeared singly or in small sets. Usually a definitive series remains in use for about five to six years unless a change is necessitated.

The Indian Post Office also issued a set of eight stamps on November 1, 1965. This set depicted musical instruments, musicians and the radio. Since Mehta does not describe this set as a definitive series it would be assumed that the set was short lived.

Seals—continued from page 170

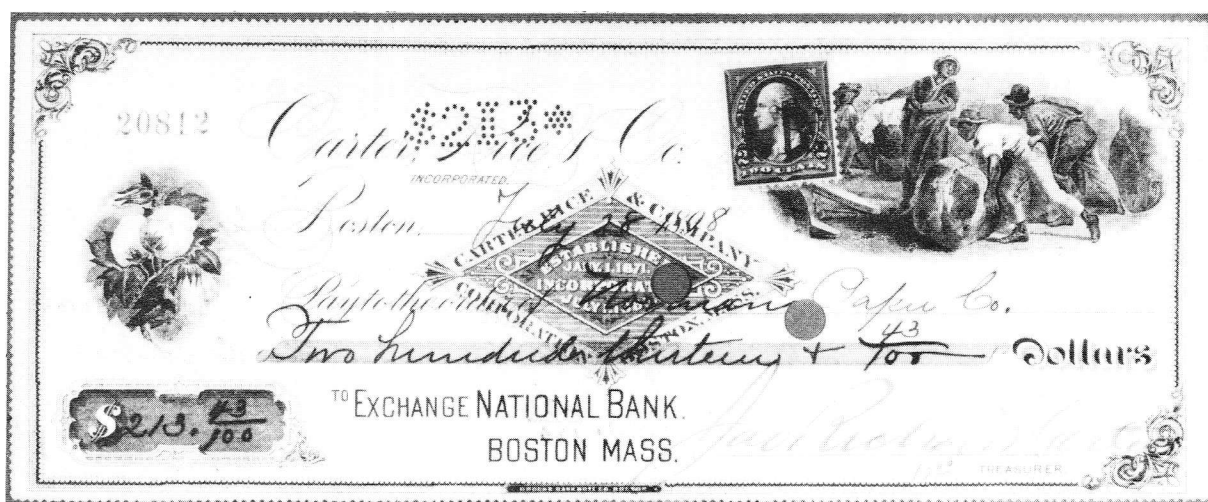
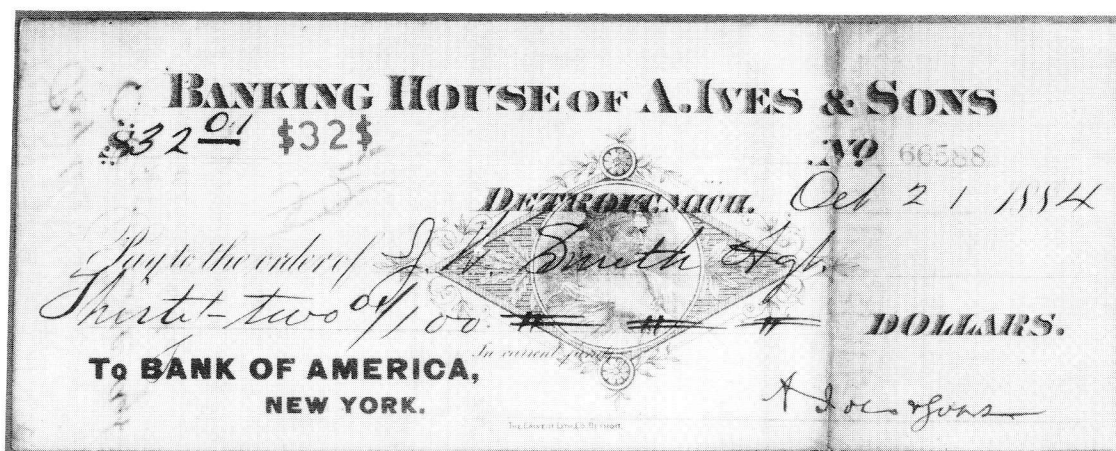
beer stamp census, but the census for this variety now stands at 10 copies. Other rare beer stamps have not shown a similar marked increase in census, probably because collectors did not search this variety out until it was found

to be rare to the point of being unique so far as the original census was concerned. The beer stamp catalog will be revised in the next year or two, and at that time a new census and corresponding then-current suggested values will

be included. We would point out at this time, however, that *final* census figures do not depart markedly in proportion to the original census. No. 38A is the most extreme departure by far in comparing the two censuses.

FAC Report

by Joseph S. Einstein, ARA



Just when the facsimile business seemed dead-and-buried, along comes good member Charles Kemp with a hither-to unknown RN facsimile and a possible facsimile. Both are illustrated thanks to Charles's willingness to let them out of his hands.

The facsimile is a draft drawn on

Bank of America, New York, by the Banking House of A. Ives & Sons, Detroit, Michigan, on October 21, 1884. Sure is the right time and the lozenge shape in Revenue Orange looks right, too.

But, the later one is really questionable. It is drawn on the Exchange Na-

tional Bank, Boston, by Carter, Rice & Co., Inc., Boston, and is dated July 28, 1898. My gut feeling is that I should leave it up to the members to decide what they want to call it. Any ideas, folks? Sure would like to hear from those of you with opinions.

Literature in Review

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenue or cinderella stamps who wish their works reviewed should forward a copy to the Editor, The American Revenuer, Rockford, Iowa 50468-0056. A second copy for the ARA library would be appreciated.

Petroleum Revenue Stamps of the

World, 1st Ed. Petroleum Philatelic Society International. nd, 26pp, 8.5 x 11 inches, printed on one side and punched for a standard 3-ring binder. No. ISBN number is given. Presumably available from the Society, no price or address listed. (The review copy was borrowed from APRL who have it for loan.)

This compendium, arranged alphabetically by country, is a computer

generated listing in almost letter quality printing in tabular form under the following fields: date, catalog, catalog number, denomination, subject theme and category. Information given has been culled from catalogues of Van Dam (Canada), Stevens (Mexico), Hall (Roumania), Scott and Hubbard (United States and States issues respectively) but what issues of these cata-

logues were scanned in not revealed nor are price estimates or illustrations included (except for nine illustrations on the title page).

This publication should alert the petroleum topicalist to the existence of thematic material in the fiscal area but it contains no interesting surprises for the knowledgeable fiscalist. The use of distinctive cancellations by petroleum companies on US first issue revenues goes unnoted and only Geo. Merchant is credited with using petroleum products in a patent medicine. Perhaps edition 2 will fill in the lacunae in edition 1.

Richard F. Riley
Revenue Stamps of Monaco. Edited by G. M. Abrams and Henri Janton, final editing by Donald L. Duston. 1987, 8.5 x 11 inches, i + 13 + A-5 pages, card cover, xerographic reproduction, plastic comb binding. Published by Donald Duston (1314-25th Street, Peru, IL 61354). Available from the publisher

for \$4.00 postpaid.

This manuscript was prepared by Abrams and Janton as part of their French Colonies catalogue. While obviously it is not a French colony, it is also not part of France but definitely does belong in that general area of interest. Therefore it has been issued as a separate catalogue.

The format of the book is that of the first volume of the colonies series described in the September issue of TAR (1987 September; 41:160). This illustrated listing includes affiches (public signs and posters), allumettes (matches), bougies (candles), dimension, effets de commerce (bills of exchange), quittances (receipts), specialités pharmaceutiques (patent medicines), taxe de luxe (luxury tax), timbre fiscal (revenue stamps), titres/objects/valeurs, and municipal issues. Additionally, pages from A. Forbin's 1937 French Colonies catalogue listing the

1871 provisional overprints on the 1864 French Dimension stamps is reproduced in a five page appendix.

Eventually as this series of catalogues comes into use collectors will begin making reference to it in articles, want lists and listings of items for sale. The publisher has determined that when making reference to catalogue numbers from this series they should be known as "Abrams catalogue number...."

As usual with most new revenue stamp catalogues, the older issues are well represented and are probably fairly well complete. It is in the newer issues where uncertainties exist. It is desired that this catalogue along with the entire series will be living catalogues and that as unlisted issues will become known as result of this initial publication they will be reported the the editor so that they may be included in updates and new editions.

Kenneth Trettin

\$1 Wilson on USIR Paper

This article appeared in the May, 1987, newsletter of the Pinnacle Stamp Club of (Little Rock) Arkansas. It was sent to us by member Herman Ivester. While the \$1 Presidential postage stamp on USIR watermarked revenue paper appeared in the early days of The American Revenuer and the ARA, the journal has been strangely silent about it. The article is being presented here because although the stamp is a postage stamp, it is printed on paper intended for revenue stamps.

Scott lists the \$1 Wilson on USIR watermarked paper as number 832b. The story behind this error has yet to be told in full. Recently a renewed effort has begun in order to determine how this error occurred, when it occurred, and in what quantity.

The stamp dealer S. Kellog Stryker was checking some used blocks of the \$1 Woodrow Wilson value from the 1938 Presidential Series when he saw what he thought was a crease. To confirm this possible damage, he put the block in watermark fluid, and out popped the USIR watermark. This was in March, 1953.

For the next seven months Stryker checked some 200 post offices in the East and Southeast, finding 401 mint copies around Charleston, South Caro-

lina. He also checked wholesale quantities of used stamps, finding about 150 copies. In October the news was made public.

Within a year, even more copies had been discovered, even full sheets. By February, 1954, there had been an estimated 2,100 mint copies found. By the present many more examples have been found; yet this error does have a fairly high catalog value: currently \$350 mint and \$90 used. Maybe this value is for copies which show a full letter.

So far the earliest cancellation recorded is May 9, 1951, at Niagara, Wisconsin, with the next earliest date being July 10, 1951, at Milwaukee. It is today believed that the error printing took place in 1950, so much earlier dates are expected. These are not the 1954 printing of 400 subject flat plates but the earlier 100 subject plates.

Paper differences is the first clue to the watermarked version. The 1954 printings are on thick white pre-gummed paper—thus a dry printing—with smooth, colorless gum. The watermarked versions are on a paper harder and thinner than normal postage stamp paper. Also the color is lighter than the other \$1 printings. One does not need watermark detection apparatus to find the watermark; remember the first one

found was thought to be a slight crease.

It is thought that revenue paper was cut and mistakenly used for printing \$1 stamps on the same press used for printing revenues at this time. Thus the watermark will be found in four orientations, though a single copy might not be positively identified in the case of the I; the other letters can be identified. What we have is normal, reversed, inverted and inverted reversed orientation resulting from the single cut sheets being stacked and handled.

Estimates of printing quantities vary greatly. In 1956 a letter from the Bureau of Engraving and Printing gave the figure of 1000 sheets of 200 subject panes, which gives 200,000 stamps. Another source states that the paper is usually in multiples of 5000 sheets which could yield one million copies of the error. We note the possibility that not all of the 5000 sheets would have needed to have been used for printing the \$1 Wilson but could have been used for printing revenue stamps. A closer review and accounting of the paper may provide a better answer in the future.

Some of the known plate number combinations used for printing the errors are 22096-22085, 22097-22085, 22097-22094, 22097-22095, 22098- (USIR Error—continued on page 180)

The American Revenue Association

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

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

Patrice Bourgeois 4517, 12030 Little Patuxent Parkway, Apt 1, Columbia, MD 21044, by Secretary. US wines.

Thomas T Caspary 4515, 985 Queen Anne Court, El Dorado Hills, CA 95630, by Eric Jackson. US.

Loton R Eastman 4511, 3269 Waldheim Dr, Port Huron, MI 48060, by Eric Jackson. State fish and game, fed. beers, Canada tobaccos.

James B Marcus 4514, 449 Commonwealth Ave, Newton, MA 02159, by Richard Friedberg. US and possessions.

Stephen K Matte 4518, 83 Savin Park, West Haven, CT 06516, by Eric Jackson. Mexico revs.

Stuart Morrissey 4512, c/o Scott Publishing, 911 Vandemark Road, Sidney, OH 45365, by Secretary. Collector/dealer—Brazil, Italy.

Bjorn-Eric Saarinen 4520, Siltakatu 2, Heinola 18 100, Finland, by Richard Friedberg. Revs of Scandinavia, Russia, Balticum, others; RR and ship stamps and labels of Finland; president of Finnish Philatelic Federation.

David V Stivison 4519, 870 N 30th Street, Philadelphia, PA

19130, by Secretary. Ohio sales tax stamps; general.

Terence H Twible 4516, 34 Broom Grove, Rotherham, So. Yorks S60 2TE, England, by Secretary. Romania, GB, US, France and Europe, South Africa, etc.

Clayton Wallace 4513, 243 Reservoir Rd, New Britain, CT 06052, by Michael Aldrich. Cancels on wine revs.

Highest membership number assigned on this report is 4520.

NEW MEMBERS

Numbers 4494-4499

APPLICATION FOR REINSTATEMENT

Joseph V Bush 364, PO Box 626, Bonita, CA 92002, by Secretary. Dealer, Joseph V. Bush, Inc—German revs 1945-55, Italian ovpt revs 1945-55, AMG.

DECEASED

Roland E Anderson

RESIGNED

Glenn R Norman

Ivan A Tillen

MEMBERSHIP SUMMARY

Previous membership total	1518
Applications for membership	10
Application for reinstatement	1
Deceased	1
Resigned	2
Current membership total	1526

CITATIONS—continued from page 166

ences to authors and publication dates of bibliographical entries following the article rather than numbered footnotes.

This system is a modification of procedures used in scientific writing modified for philately. It was hoped by the authors that philatelic writers would adopt these standards resulting in more precise writing and uniformity between publications within our hobby. Since this time your editor has normally converted other forms of notation to those given in this article.

In a recent issue of the *Philatelic Literature Review* (1987 Second Quarter; 36:73) APRL Librarian Gini Horn gave the form for making the actual citation preferred by the both the APRL and the *Philatelic Literature Review*. Again for the sake of uniformity within

the hobby TAR has adopted this format. A typical example would be as follows:

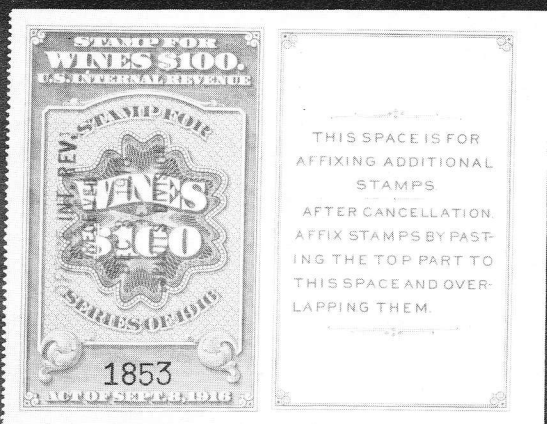
Mahler, M. "Document of the Month (2): An 1872 Bank Check from Fort Sill, Indian Territory." *The American Revenuer* 1987 September; 41:158.

or within the text body as: 1987 September; 41:158.

Miss Horn points out that the semi-colon and colon are the key dividers in reference citation. The date always appears first in inverted order: year, month, day. A semi-colon separates the date from the issue indication that follows. That indication may be either a volume number or whole number. The page numbers always appear last and are always set off by a colon; if the article spans more than one page the

range of pages should be given. In TAR we will use volume numbers and NOT whole numbers. Miss Horn points out that as a librarian she finds that philately is the only area in which she routinely finds whole numbers used in reference citations. In any circumstances both should not be used. Only volume numbers will be used if the page numbers are sequential throughout the entire volume (such as in TAR). Some publications begin every issue with page one; in those instances the issue number follows the volume number in parentheses.

In short the key to understanding and reading reference citations in TAR and hopefully in other philatelic publications is: **date; volume number (issue number):page(s)**. Your editor will strive to place all references in this form.



83



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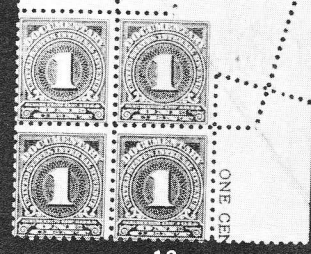
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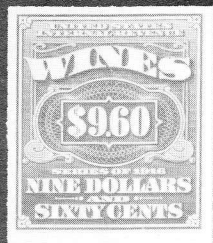
48



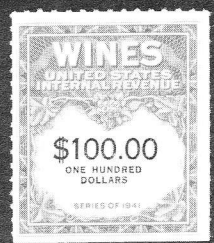
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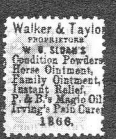
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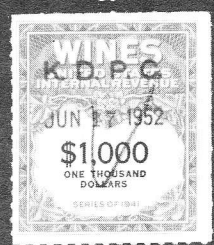
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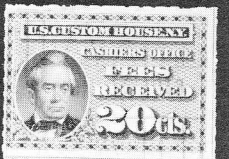
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200



201



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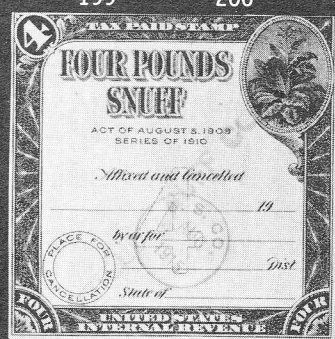
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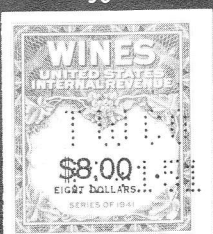
168



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205



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ERIC JACKSON

Phone (703)481-1356

PO Box 1209 • Herndon, VA 22070-1209

MAIL AUCTION #27

CLOSING DATE: NOVEMBER 24, 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 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; Virginia residents will have state sales tax added to their purchases. The placing of a bid signifies acceptance of the foregoing terms.

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

UNITED STATES - Scott Catalogue Numbers

1	2¢ Blackjack (73) used as a revenue on a receipt dated Jan. 2, 1865, F-VF	-----
2	R2c with "A. D./NOV./1863" black printed cancel, faulty	100.00
3	R3c "COSTAR'S" 1869 handstamp cancel F PH	-----
4	R3c "Cutting & Co/San Francisco" black printed cancel, F pulled perf	-----
5	R3c "H. H. & Co./July 7, '69" black printed cancel, F perfs clipped at left	-----
6	R3c block of four, "Kemp, Day & Co, New York" black printed cancel, F-VF faded	-----
7	R9c "LANE, SANFORD & CO/ROCKFORD, ILL" black handstamp cancel, F-VF PHOTO	-----
8	R13c "Kemp, Day & Co./ New York" black printed cancel, VF PHOTO	-----
9	R13c Walker & Taylor 10 line black printed cancel, F few short perfs PHOTO	-----
10	R18c "S.R.V.D./1865" S. R. Van Duzer, black printed cancel, F PHOTO	-----
11	R25c block of four, Pittsburgh, Ft. Wayne & Chicago Railway h/s cancel (Tolman P-11B), F-VF few short perfs PHOTO	-----
11A	R63c used on a Bill of Sale of one-twentieth of the schooner 'SPY' dated Jan. 1, 1864, a fine and interesting document	-----
12	R164p used on a First National Bank, Tulsa, Indian Territory check dated May 2, 1901, VF	-----
12A	R168r used on a Marriage Certificate (printed in blue) dated Oct. 26, 1898 in Philadelphia, fine and attractive	-----
13	R207 upper right corner block of four with freak perfs due to foldover, F PHOTO	-----
14	R227 F punch cancel PHOTO	200.00
15	R249 double transfer F	50.00
16	R262 F-VF	6.00
17	R279 F	16.00
18	R291* F-VF	25.00
19	R302 VF staple holes	10.00
20	R335 VF uncut PHOTO	100.00
21	R360 VF cut cancel	50.00
22	R410 VF perfin	40.00
23	R505 F-VF uncut	15.00
24	R508 F-VF uncut	10.00
25	R531 VF staple hole	10.00
26	R560 VF perfin	18.00
27	R575 F-VF	3.50
28	R603 F perfin, straight edge, few sh perfs	-----
29	R605 F-VF	3.00
30	R612 F-VF uncut	12.00
31	R616 VF uncut	30.00
32	R618 F cut cancel cuts stamp in 3 parts, beautifully repaired, RARE stamp PHOTO	600.00
33	R635 F-VF	3.50
34	R644* 2 straight edges, few short perfs	40.00
35	R644 F-VF	15.00
36	R648 F-VF perfin	3.50
37	R672 F PHOTO	75.00
38	R677* F-VF	20.00
39	R678 F-VF	6.00
40	R682 VF cut cancel, short perf	4.00
41	R686 VF perfin, RARE stamp PHOTO	225.00
42	R691 F cut cancel	5.00
43	R693 VF perfin	12.50
44	R702 VF perfin	9.00
45	R708 VF perfin	40.00
46	R715 F perfin	6.00
47	R717 F-VF uncut	25.00
48	R723 cut cancel cuts stamp in 4 parts, beautifully repaired, RARE stamp PHOTO	550.00
49	R724 VF uncut	6.00
50	R726 VF cut cancel	10.00
51	R727 VF cut cancel	3.00
52	R728 VF staple holes	10.00

53	R729 VF cut cancel	10.00
54	R731 F-VF perfin, corner crease	60.00
55	R732 VF cut cancel, few short perfs	50.00
56	R86a F few short perfs	27.50
57	R89a F a nice example of this usually damaged stamp	1,200.00
58	R812b "A.E.S. Co.,/1882" American Eye Salve Co. black printed cancel, F	-----
59	R813c F-VF PHOTO	45.00
60	R815c F PHOTO	45.00
61	R822a* imperf vertically pair, F lt crease	9.00
62	R861 F	30.00
63	R870* F	9.00
64	R873* F-VF	18.00
65	R819a blue numerals F-VF	50.00
66	R885 F-VF couple short perfs	22.50
67	R8127* F	5.50
68	R8133 F-VF	20.00
69	R8134 VF perfin	6.00
70	R8150* F-VF straight edge at top	4.50
71	R8181 F-VF perfin	8.00
72	R8185 F-VF perfin PHOTO	150.00
73	R8198* F	11.00
74	R8201* Avg	18.00
75	R8206 VF perfin	7.00
76	R8219* F-VF	3.00
77	R8247* F-VF	7.00
78	R8275* Avg-F	11.00
79	R8335 VF uncut PHOTO	65.00
80	R8335 VF perfin	20.00
81	RE40* F-VF	22.50
82	RE47 F staple holes	27.50
83	RE59 VF crease between stamp & tab PHOTO	125.00
84	RE82 Avg-F	11.50
85	RE83* F-VF PHOTO	125.00
86	RE106 VF staple holes	13.00
87	RE107 VF	7.50
88	RE160* F-VF	16.00
89	RE164* F-VF PHOTO	250.00
90	RE166 F-VF perfin	25.00
91	RE167 usual tack holes, crease & small thin, but appears better than most PHOTO	125.00
92	RE169 F-VF staple holes, an incredibly fresh example of this usually damaged stamp PHOTO	150.00
93	RE171 usual tack holes & varnish, better than most PHOTO	160.00
94	RE176 F-VF	60.00
95	RE177 VF staple holes as usual PHOTO	375.00
96	RE179 VF perfin, light crease PHOTO	250.00
97	RE183* F-VF	40.00
98	RE184* F	20.00
99	RE195* F-VF	40.00
100	RE203* F-VF	12.00
101	RF2e single F, corner crease	-----
102	RF6a VF usual crease	30.00
102A	RF9c black surcharge F-VF	8.00
103	RF13 F-VF s/e at left, small crease	25.00
104	RF13a F-VF small sealed tear	25.00
105	RF18 carmine surch, VF usual crease	27.50
106	RF18a carmine surch, inverted, F-VF usual light crease	27.50
107	RF20 "NASCO" precancel (Nobel PC) F-VF few short perfs	30.00
108	RFV1 F-VF usual crease PHOTO	120.00
109	RFV2 with 6 Bit overprint for use as a cigarette stamp, F-VF PHOTO	-----
110	PLAYING CARDS 10 different Mohawk & Torpedo boxes overprinted "For use of U.S. Government, Permit #1" with various dates	-----
111	RG8* VF	3.50
112	RG10* F-VF	5.00
113	RG17 F-VF straight edge at bottom	12.00
114	RJA25 Avg RARE stamp PHOTO	-----
115	RJA53a VF 6mm sealed tear	60.00
116	RJA55a VF couple small thins	45.00

117	RK1 F-VF heavy cancel	20.00
118	RK11 F crease, s/e at bottom	40.00
119	RK19a bisect on document F-VF	30.00
120	RK21 F-VF embossed cancel, s/e at right	17.50
121	RK30 F-VF	8.00
122	RL1c F corner crease PHOTO	100.00
123	RL7 VF thin spot	50.00
124	RM72 F-VF strike on a promissory note dated Aug. 16, 1799	55.00
125	RM89 VF strike on a small piece attached to a indebtedness bond dated Oct. 18, 1799 VF	90.00
126	RM110 VF strike on a promissory note dated July 1, 1800, crease through stamp	8.00
127	RM115 VF strike on a indebtedness bond dated June 12, 1799, document has two repaired splits, nice appearance	50.00
128	RM124 VF strike on a demand note dated Jan. 17, 1801, crease through stamp	25.00
129	RM128 VF strike on a partly printed guardian bond dated March 13, 1799, crease thru stamp, attractive document	110.00
130	RM153 VF strike on a promissory note dated Jan. 13, 1801, crease through stamp	18.00
131	RM162 F-VF strike on a promissory note dated Dec. 30, 1800, crease through stamp	27.50
132	RM165 Superb strike on the back of a guardian bond dated March 21, 1799	40.00
133	RM201 VF strike on the back of a demand note dated Feb. 16, 1799	40.00
134	RM230 VF strike on an attachment to a bail bond dated Dec. 17, 1798, crease through stamp, repaired split in document	40.00
135	RM232 VF strike on a March 1, 1799 estate inventory, light crease through stamp	110.00
136	RM240 VF strike on the back of a promissory note dated April 18, 1800	17.50
137	RM260b VF strike on a promissory note dated Jan. 30, 1802	15.00
138	RM261b VF strike on the back of a promissory note dated June 16, 1801, crease through counterstamp	15.00
139	RM264c F-VF strike on a partly printed promissory note dated July 21, 1801, small hole far from stamp from ink erosion and cut cancel, crease through counter stamp	500.00
140	RM277a VF strike on the back of a Dec. 20, 1815 promissory note, crease through stamp	10.00
141	RM278a VF strike on the back of a Jan. 30, 1816 promissory note, crease through stamp	10.00
142	RM376 F-VF strike on a Nov. 15, 1850 performance bond, very fresh	12.00
143	RM381 VF strike on a Jan. 13, 1851 performance bond	35.00
144	RM558 F strike on a Sept. 9, 1826 import certificate for one chest of tea	22.50
145	RM560 poor strike on a Oct. 8, 1832 import cert for one chest of tea	27.50
146	RM575 Avg strike on a April 28, 1823 import cert for one chest of tea	60.00
147	RN-X5a Pere Marquette parlor car ticket F-VF	20.00
148	R07d F rough perfs	15.00
149	R023a F short perf	4.00
150	R082c F couple short perfs	8.50
151	R0126b F-VF	17.50
152	R0147 VF	40.00
153	R0168b horiz pair, faulty	24.00+
154	RS27a F-VF	7.50
155	RS37d VF couple rust spots	40.00
156	RS42d F-VF	7.00
157	RS154d F-VF thin spot	20.00
158	RS172c F short perfs	27.50
159	RS202a F-VF few short tips	10.00
160	RS261d Avg-F	5.00
161	RT21d F-VF thin spot	6.00
162	RU15b F-VF thin spot	3.50
163	RVB1,2* VF	75.00
164	RY1* F without gum as issued PHOTO	300.00
165	RY2 F-VF used on document for transfer of a 9mm machine gun	120.00
166	RY4* F-VF straight edge	10.00

BEER STAMPS - Priester Catalogue Numbers

167	21C Avg-F couple small faults	10.00
168	23B F light crease PHOTO	15.00
169	43B F crease	5.00
170	51B F small tear, pinhole	5.00
171	57B F creases, pinhole	6.00
172	83C Avg-F creases	12.00
173	87B F	8.00
174	91 Avg-F	10.00
175	97 Avg-F	10.00
176	108A Avg-F small crease	10.00
177	112B type 71 Avg-F internal tear	12.00
178	123 Avg-F	15.00



235



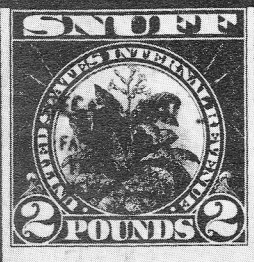
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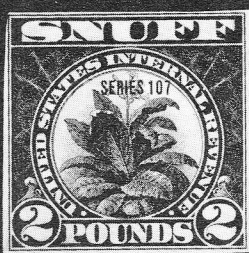
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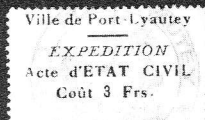
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358



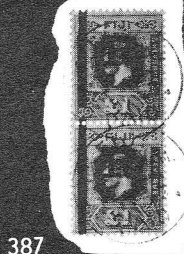
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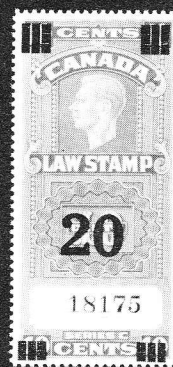
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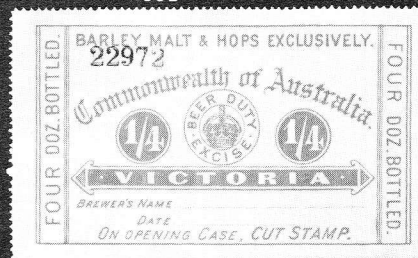
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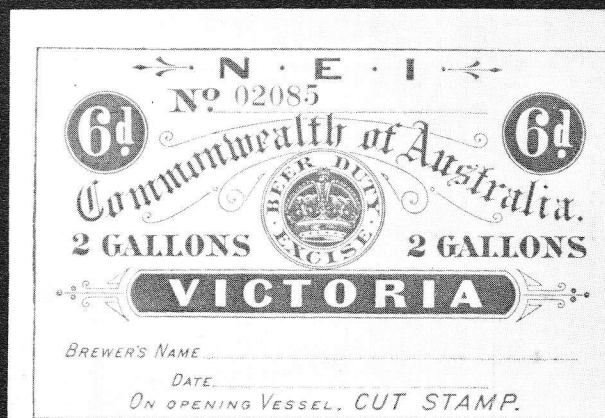
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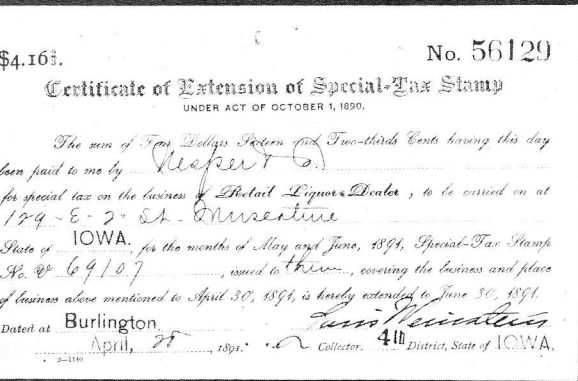
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362



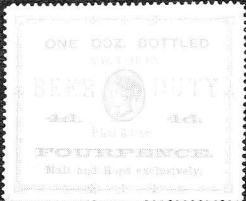
394



286



371



389

179	129 F	6.00
180	135 F light soiling	6.00
181	1948 F	5.00
182	195A F small abrasion, soiling	8.00

TAXPAIDS - Springer Catalogue Numbers

183	MIXED FLOUR F01 F-VF couple tiny faults	12.50
184	CIGARETTE TAB0a F large thin	9.00
185	-TAB1a F creases	8.00
186	-TA99a F-VF creases, light soiling	3.50
187	-TA113a VF PHOTO	9.00
188	-TA182b F-VF usual crease	3.50
189	-TA198a F-VF	5.00
190	-TA235a F-VF usual crease, light soiling	3.50
191	-TA256a F-VF usual crease	3.50
192	-TA269a F-VF usual crease	3.75
193	-TA282b F usual crease	3.25
194	-TA315a F-VF usual crease	1.50
195	-TA337a VF	3.50
196	-TA351b VF thin	3.50
197	-TB25b F-VF small tear	6.00
198	-TB25c F	4.00
199	-TB32b F PHOTO	16.00
200	-TB54 F-VF PHOTO	15.00
201	-TB55 F PHOTO	15.00
202	-TB122 F-VF large thin	2.25
203	-TB134 VF usual crease, small thin	7.50
204	CIGARS TC48 bottom sheet margin, F couple creases, one tiny cut	17.50
205	-TC53 F-VF couple creases, tiny thin PHOTO	25.00
206	-TC55 VF creases	12.50
207	-TC63B Avg-F one splice	20.00
208	-TC68A F small scrape, s/e at top	12.00
209	-TC96A F-VF couple light creases, perf fault	10.00
210	-TC101E F-VF few small faults	7.00
211	-TC121C VF fresh, unused	5.00
212	-TC122B F-VF 2 creases, pretty	4.00
213	-TC127A XF PHOTO	15.00
214	-TC145 Superb	5.50
215	-TC164Aa F-VF couple light creases	9.50
216	-TC165Ba plate # VF few light crease, one splice	8.00
217	-TC 506 (unl) Series 103 Class B 10, F perfin	----
218	SNUFF TE44 F-VF creases, small thin, nice appearance	17.50
219	-TE56 F-VF creases, small tear	7.00
220	-TE57 F-VF few creases, internal tear	7.00
221	-TE58 VF few small faults	10.00
222	-TE59 VF few wrinkles	9.00
223	-TE104 VF creases, small scrape & thin	25.00
224	-TE139 F-VF couple small faults	9.00
225	-TE168C VF wrinkles, small thin, toning	16.00
226	-TE169C F-VF few wrinkles, thin	12.50
227	-TE172B F	15.00
228	-TE200C F-VF couple wrinkles	5.00
229	-TE212A VF PHOTO	12.50
230	-TE253 F wrinkles, small thin	7.50
231	-TE322 F crease PHOTO	22.50
232	-TE495b (unl) Series 106 2 lb F sm thin PHOTO	----
233	-TE536b F PHOTO	90.00
234	-TE669b F appearance, repaired as usual incl small piece filled in, RARE PHOTO	30.00
235	SNUFF SPECIMENS TES26 F-VF PHOTO	30.00
236	-TES30 F-VF PHOTO	25.00
237	-TES31 VF PHOTO	25.00
238	-TES34 VF PHOTO	27.50
239	-TES36 VF PHOTO	35.00
240	TOBACCO TF9 F-VF appearance, couple small repairs PHOTO	30.00
241	TOBACCO TINFOIL Series 112 1 oz, D. H. Mc-Alpin & Co's. Celebrated Virgin Leaf, F	----
242	TOBACCO STRIPS TB1 F small faults	7.00
243	-TG2 VF couple creases PHOTO	15.00
244	-TG3 Avg-F left end clipped, couple creases	20.00
245	-TG8 F thin, small scrape	8.50
246	-TG15B F-VF	8.00
247	-TG60C VF small thin PHOTO	18.50
248	-TG61F F light soiling	8.00
249	-TG76A F-VF small thin	4.00
250	-TG85D F creases	6.50
251	CUSTOMS CIGARETTES TAC4a F-VF light crease	17.50
252	CUSTOMS CIGARS TCC1 Superb PHOTO	65.00
253	DISTILLED SPIRITS 1868 Stamp for Stock on Hand VF unused, large brush cancel	----
254	EXPORT DISTILLED SPIRITS Series of 1878 on green wmkd paper, VF punched remainder	----
255	SPECIAL BONDED WAREHOUSE STAMP FOR GRAPE BRANDY Series of 1877 VF punched remainder	----
256	SPECIAL BONDED WAREHOUSE STAMP FOR RE-WAREHOUSING GRAPE BRANDY Series of 1877 VF punched remainder	----
257	RECTIFIED SPIRITS Series of 1868 on white wave paper, F used with usual repaired faults	----
258	same, but white silk paper, VF punched rem.	----

259	-Series of 1871 VF punched remainder	----
260	-Series of 1872 red & black on violet silk, F-VF punched remainder	----
261	-Series of 1872 green & black on violet silk, VF punched remainder	----
262	-Series of 1875, 10 gals, double figures of value, VF punched remainder	----
263	-1875 30 gals, double figures, VF pun rem	----
264	-1874 40 gals, double figures, VF pun rem	----
265	-1875 10 gals, single figures of value, VF punched remainder	----
266	-1875 20 gals, single figures, VF pun rem	----
267	-1875 80 gals, single figures, VF pun rem	----
268	-1892 provisional on 1878 40 gals, VF	----
269	WHOLESALE LIQUOR DEALER 1868 on white wove paper, F used with usual repairs	----
270	-Series of 1871 on silk paper, VF pun rem	----
271	-Series of 1872 on silk paper, VF pun rem	----
272	-Series of 1875 VF punched remainder	----
273	-Series of 1876 30 gals, VF pun rem	----
274	-Series of 1878 5 gals on green silk paper, VF punched remainder	----
275	-1878 10 gals on blue wmk paper, VF pun rem	----
276	-1878 20 gals on green silk, VF pun rem	----
277	DISTILLERY WAREHOUSE Series of 1872 red & black on white silk, VF punched remainder	----
278	-same on violet silk, VF punched remainder	----
279	-same, green on violet silk, VF punched rem	----
280	BREWER'S PERMIT Series of 1872 on violet silk, VF unused	----
281	CUSTOMS Imported Wine & Malt Liquors Series of 1935 VF	----
282	HYDROMETER B & N #5 F small scrape PHOTO	----
283	-6 F small scrape, two small tears	----
284	-7 F PHOTO	----
285	-10 F PHOTO	----
286	CERTIFICATE OF EXTENSION OF SPECIAL-TAX STAMP under Act of Oct. 1, 1890, for a Retail Liquor Dealer, F-VF tack hole, toning PHOTO	----
287	SPECIAL TAX STAMP RETAIL LIQUOR DEALER 1916 F-VF a bit tattered at right	----
288	-RLD 1934/50 15 different, F-VF some with tack holes, flyspecks, small tears, etc.	----
289	-RLD 1935 with 12 coupons F-VF thin	----
290	WHOLESALE DEALER IN FERMENTED LIQUORS 1933 with three coupons, F-VF pinhole	----
291	RETAIL DEALER IN FERMENTED LIQUORS 1934 with 10 coupons, F thin & faults at bottom left	----
292	RETAIL DEALER IN FERMENTED MALT LIQUOR 1939 VF staple holes, tiny scrape	----
293	RETAIL DEALER IN LIQUORS (At Large) 1947 12 coupons VF staple holes	----
294	-1950 with 12 coupons VF staple holes	----
295	-1952 with 12 coupons VF	----
296	DEALER IN TOBACCO 1915 VF creased	----
297	-1916 Fiscal Year F-VF creases, tape stain	----
298	RETAIL DEALER IN LEAF TOBACCO 1879 F-VF punched remainder	----
299	-1880 F-VF punched remainder	----
300	RETAIL DEALER IN OLEOMARGARINE 1920 Fiscal Year, multiple faults	----
301	RETAIL DEALER IN UNCOLORED OLEOMARGARINE 1940 F tack holes	----
302	MANUFACTURER, DISTRIBUTOR, ETC. OF OPIUM, ETC. 1919 Fiscal Year, F crease, small hole	----
303	RETAIL DEALER IN OPIUM, ETC. 1929 F-VF s/h	----
304	RETAIL DEALER IN OPIUM, COCA LEAVES, ETC. 1937 with 11 coupons F-VF staple holes	----
305	PRACTITIONER DISPENSING OPIUM, ETC. 1923 VF small nick in bottom margin	----
306	USER OF MOTOR BOAT 1921, faulty, upper right corner repaired	----
307	PROPRIETOR OF BOWLING ALLEY OR BILLIARD ROOM 1901 with 4 coupons, VF crease, tack hole	----
308	PROPR BOWLING ALLEY, BILLIARD TABLE, ETC. 1924 \$120 with 1 + 12 coupons, F-VF crease tack holes	----
309	BILLIARD OR POOL ROOM PREMISES 1942 with 3 + 9 coupons, VF staple holes	----
310	COIN-OPERATED AMUSEMENT DEVICES 1947 with 1 +10 coupons, F toned, tack holes	----
311	-1950 with 1 + 9 coupons, VF	----
312	ONE COIN-OPERATED AMUSEMENT DEVICE 1942 \$6.67 VF staple hole	----
313	USIR CERTIFICATE OF TAGGING LINT COTTON 1935-6 F	----
314	USIR COTTON BALE TAGS (metal) 1933, 34-5, 35-6, F	----
315	TAX-EXEMPT POTATOES 2 lb booklet of two panes with pink h/s provisional covers VF	----
316	-2 lb booklet of 8 panes with black printed manila covers	----
317	WESTCOTT EXPRESS CO. Frank Springer 11CF1*	----
318	HAWAII R14* F-VF	15.00

ERIC JACKSON, Auction #27

319	FB12 F few short perfs	25.00
320	FB15 Avg, staple holes	75.00
321	FB17 F-VF short perf	25.00
322	RB33 Avg, straight edge at left, crease	100.00
323	FE11-11* F-VF	55.25
324	FWM4 F	30.00
325	FWM6 F thin	60.00
326	FWM9* F	45.00
327	FWM10* F	25.00
328	FWM12* F	17.50
329	FWM33* VF	20.00
330	FWM45 F-VF	35.00
331	FSC2* F fresh PHOTO	85.00
332	FSC5 F repaired split	40.00
333	FSC6 VF light crease	25.00
334	FSC7 F-VF thin results in short perfs	75.00
335	FSC9 F	25.00
336	FSC11 Avg, light crease	75.00
337	FSC17 F PHOTO	45.00
338	FSC22* VF-XF PHOTO	50.00
339	FSC24 VF	25.00
340	FSC25 VF	20.00
341	FX37* F-VF	20.00
342	FX50 F thin	35.00
343	FS64a* booklet pane VF	22.50
344	FX70* VF PHOTO	85.00
345	FX72 F-VF s/e	45.00
346	FX128 F-VF straight edge, short perf	60.00
347	BCL15 F-VF	35.00
348	QR28 F-VF	50.00

FRENCH COLONIES

Catalogue numbers used are from the new catalogue by Donald L. Duston. Contact him for your copy.

349	ALGERIA Impot du Timbre coll of 78 stamps incl a few dup, F-VF few small faults	120.90
350	FRENCH MOROCCO Affiches B1-6* F	13.50+
351	-Connaissances, Dimension, Effets & Quittances, 25 diff F-VF	28.25
352	-Droits Des Pavres G1-4* stamps & control, F one with no gum and crease	16.00+
353	JUSTICE FRANCAISE J1-2* F	6.00+
354	-J13, 16 F both with small faults	30.00
355	-J14 VF	15.00
356	-J18 F-VF	12.00
357	-Passeports Visa L1* VF	3.00+
358	-Timbre Unique P100 F-VF PHOTO	15.00
359	-Timbre Unique coll of 85 diff, includes many provisionals & better items to 300F F-VF	175.40
360	-Rabat WXA4 VF	5.00
361	-Port Lyautey WVA1 F-VF PHOTO	10.00
362	TANGIERS Jewish Court Fee Issue 2A1-5, 7* VF couple small faults PHOTO	35.50
363	-coll of 21 various F-VF	34.50
364	TUNISIA Affiches, Connaissances, Copies, Lettre de Voitures, Quittances, 23 diff F-VF	38.50
365	-Chancellerie B1-4, 10* crease F	17.00+
366	-Connaissances C3* with proof ovpt F PHOTO	----
367	-Copies D16 F	18.00
368	-Dimension E28a gray green F few short perfs, unpriced in catalogue PHOTO	----
369	-group of 37 diff F-VF	57.25
370	Effets F129 F-VF	15.00
371	-F131 VF light crease PHOTO	25.00
372	-coll of 94 diff, many provisionals F-VF	208.50
373	-Formalites Administratives G18, 3A, 5B F-VF	25.00
374	-G13B F few short perfs PHOTO	35.00
375	-G14A F-VF PHOTO	45.00
376	-Quittances L1-6 F small faults PHOTO	65.00
377	-Solidarite N2* F	10.00
378	-Timbre Fiscal S136-7 F-VF	35.00
379	-Collection of 57 diff F-VF	132.50
380	-Titres de Proprietes R1 F creases	4.00
381	BERMUDA Scott #97 w/ revenue cancel VF PH	(575.00)
382	EAST AFRICA & UGANDA Scott 58 w/ revenue cancel VF PHOTO	(3,250.00)
383	Fiji Stamp Duty B/H24 tied with 5/ green & black w/o surch on small piece F-VF PHOTO	£50.00
384	-1910 King Edward VII 5d dull purple with revenue surch block of four, VF B/H unl PH	----
385	-B/H 29 VF PHOTO	£35.00
386	-B/H 30 F-VF PHOTO	£50.00
387	-B/H 31 pair neatly tied to sm piece VF PH	£200.00
388	KENYA & UGANDA Scott 36 w/ Law Courts cancel F PHOTO	(300.00)
389	VICTORIA Beer Duty B/H 39* F PHOTO	£10.00
390	-B/H 40, 41, 42, 43, 46, 47, all w/ faults	£85.00
391	-B/H 44 VF	£10.00
392	-B/H 45* F-VF	£10.00
393	-B/H 54* VF	£10.00
394	-B/H 57* VF few tone spots PHOTO	£10.00
395	-B/H 80* VF crease	£10.00
396	-B/H 81* VF PHOTO	£10.00

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

1. One ad per issue per member; send only one ad at a time.
2. Send ad on post card or card enclosed in envelope only (no letters or aérograms 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

Looking for First Issue plate varieties? Or material to assist in your plating work? Please contact: Gene R. Gauthier, P.O. Box 2548, Oshkosh, WI 54903. I am also a serious buyer of U.S. collections and accumulations. *509*

Wanted: Copy of Part I, Priestner mail bid sale of Zinman collection (October 15, 1982). Jerome Lurie, P.O. Box 5593, Concord, CA 94524. *510*

U.S. Consular stamps "RK" on documents. Send photo copy and/or want list to H. Ritter, 68 Heatherwood Hills, Norristown, PA 19403. *511*

Wanted Mint IL Duck 1975—\$275.00, 1976—\$45.00, 1977—\$35.00, 1978-81—\$20.00 each, 1982—\$10.00, 1983-85—\$7.00 each; Salmon 1976—\$7.00, 1977-83—\$5.00 each, 1984-86—\$3.00 each; Daily Usage 1953—\$4.00, 1954-56 both—\$35.00 each, 1960 \$5 1971

\$3—\$20.00 each. David Curtin, 1806 Sycamore, Killeen, TX 76543-3239. *512*

Do you collect state fish and game stamps? I would consider trading state F&G stamps. Need recent signed state duck stamps, Indiana trout 1955 and 1966, Maryland Big Game Archery Stamps, Washington Upland game bird stamps, Montana archery 66, 67, 68, 69, 75. Rog Beals, Box 210, Montevideo, MN 56265. *513*

Revenue catalogues The newly published Abrams and Janton catalogs of French colonies are available for immediate shipment. French Colonies Revenues: Part I, North African Colonies \$12.50 postpaid until Dec. 1. Revenue Stamps of Monaco, \$4.00 postpaid. Donald Duston, 1314-25th Street, Peru, IL 61354. *514*

Document—Continued from page 167

knocked down for \$3250, plus the usual 10% premium, and now resides in an important eastern collection along with one of the three previously known documents bearing the Second Issue \$200.

References

Toppan, G.L., Deats, H.E. and Holland, A. *An Historical Reference List of the Revenue Stamps of the United States*. Boston: The Boston Philatelic Society, 1899.

USIR Error

—continued from page 174

22086, 22098-22094, 22098-22095, 22099-22085, 22099-22086, 22099-22094 and 22099-22095.

For information about the research now being done send a stamped addressed envelope to Al Boerger, Box 23822, Fort Lauderdale, FL 33307-3822, or phone 305/563-6590.

Manuscripts Wanted:

Your magazine, The American Revenuer, has a continuous need for manuscripts of any length, with or without illustrations, about any facet of revenue, fiscal or cinderella philately. If you think you would like to become an author or to continue your writing, please consider TAR as a place to be published. If you are currently writing, again consider TAR as a home for your efforts.

In every issue of TAR there is an effort made to balance the contents. At this time there is a particular need for articles about foreign subjects. Of course the need continues for articles about US revenue and cinderella stamps as well including state issues.

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