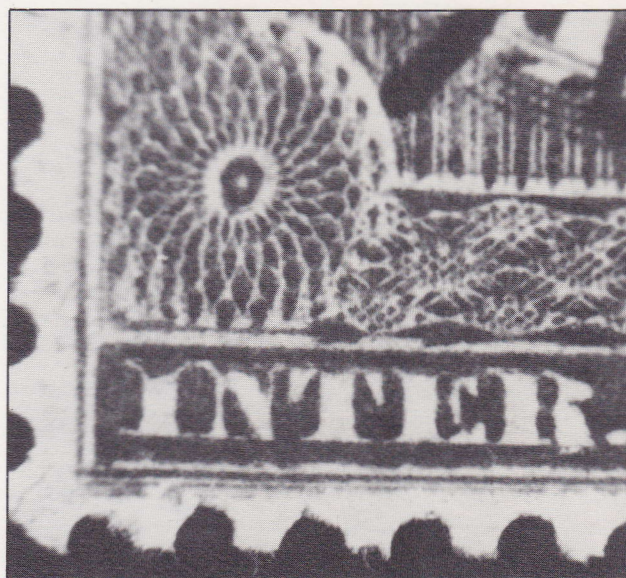


The American Revenuer

IN THIS ISSUE:

- Butler & Carpenter Under the Glass 219
Document of the Month (12)
1867 Note with Reuse of Stamp Camouflaged
by Multiple Strikes of Handstamp Cancel 224

Double transfers,
such as this bottom frame line, occur
more often on First Issue revenues than on
private die stamps produced at the same time; why?
More, see inside page 219.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

NOVEMBER-DECEMBER, 1988

Volume 42, Number 10
Whole Number 410



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The American Revenuer

The Journal of International Fiscal Philately

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Whole Number 410

State Revenue Newsletter—Nov.-Dec.

The November-December 1988 issue of the *State Revenue Newsletter* contains a number of articles including a description of the layout of the Brundage tax decals used by many southern municipalities. Various state fish and game stamps also receive attention including information as to how and where to purchase many of them. A number of new, newly

discovered and rare items are also illustrated.

For information about the State Revenue Society and their bimonthly publication, the *State Revenue Newsletter*, write to Terence Hines, Box 629, Chappaqua, NY 10514-0629. Annual dues are still only \$4 per year.

The Check Collector—November

The November issue of *The Check Collector* published by the American Society of Check Collectors contains at least two major article of interest to revenue stamp collectors. "More Rarities Among Checks with Imprinted Revenue Stamps" by Ed Lipson takes a look at a number of rare and interesting checks on stamped revenue paper of various types. A second article by Bob Patetta looks at the various types of tax exemptions in "Exemptions from the 1932 Check Tax."

Additionally there are articles about counter checks, first day issue postal notes, a variety of "Happy Findings and Conversation Pieces," and a history of the Bank of Ridgway, CO.

The Check Collector is published four times per year; annual dues in the ASCC are \$10. Information about the society can be obtained from Robert Spence, Box 69, Boynton Beach, FL 33425.

Hidjaz Railway: additional information

The American Revenuer for October 1988 reports on page 207 the discovery of two new Syrian revenues and describes them as a "Contribution to the Hidjaz Railways." I can now add to this series a 4-piastres blue. The Arabic inscription at the top reads "dawal Damashk" (Municipality of Damascus).

Recently another copy was offered at auction; price \$75. Unfortunately I cannot recall the denomination, vendor or price realized.

Leon Churney, ARA

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Butler & Carpenter Under the Glass

by Richard F. Riley, ARA and Brian Clague, ARA

In case you hadn't noticed there is an impressive difference in frequency of double transfers listed in *Scott's Specialized Catalogue of United States Stamps* when one compares the first issue with the match and medicine stamps on old paper. It is the purpose of this note to characterize the difference and to inquire into the reason for the difference in two groups of issues done by the same firm.

The Samples Under Consideration

Stamps of the first issue, with the exception of RS31, were executed by Butler & Carpenter as were a large fraction of the match and medicine stamps printed on old paper. The first issue, consisting of stamps prepared from 94 dies, were all engraved between September 1862 and October 1864. The 6¢ Proprietary (R31), an afterthought, was executed by Joseph Carpenter & Co. and is omitted from consideration here. Stamps from 90 of the 95 dies were delivered between October 1862 and May 15, 1863, (seven months) so the whole production was obviously a rush job, further attested to by the issuance of "unfinished stamps," imperforate and part perforate supplies.

Titles of a single denomination appearing in two colors, e.g. the two cent Express in orange and in blue, are treated as a single entity in this inquiry.

The sample chose for comparison only includes the match stamps and the medicine stamps produced by Butler & Carpenter between November 1862 and August 1868. The sample consists of stamps from 129 dies produced over 58 months, RO129 (Macklin) and RS232 (Swaim) having been omitted for lack of information of production, etc. The sample includes stamps derived from 57 match company dies and 72 medicine company dies. The match and medicine stamps will be treated together as the two sub-groups were of like purpose by the same engravers and no reason for separate treatment was evident.

Again there were a few color changes such as for Bousfield & Poole and D.S. Barnes and both varieties have been treated together. Following the production of the first 23 match and medicine stamps, the remaining 106 dies were produced at a more measured pace, production after May 1863 being spread over the following 62 months the contract remained in the name of Butler & Carpenter.

Compilation and Handling of Data

Data were abstracted from *Scott's Specialized Catalogue* (1986) and from the *Boston Revenue Book* (Toppan et al.) and entered into a data base for facile computer manipulation. Categories of data, "fields" in computerese, consisted of denomination and title or owner of the die, number of stamps issued, plate size, number of sheets printed (number issued/plate size), date the stamps first appeared, presence or absence of catalogue listed double transfers, etc.

Medicine stamps in the sample which were the work of Butler & Carpenter were identified from Chart 1 in Clague and Riley (1988) derived in turn from data in the *Boston Revenue*

**This is the impressive
difference...47% vs. 11%
with double transfers.**

Book. The match stamps were identified from date of issuance given in the latter source.

The only data which require some explanation are those for printing runs of some denominations and titles of the first issue. Initially, detailed sales figures were kept by the authorities for each denomination of each title. When the law was changed to allow indiscriminate use of any title of a denomination, accounting was kept by denomination only. The *Boston Revenue Book* usually gives totals for sales of each denomination up to April 30, 1864, and for that denomination in a "General" category for the remainder of the period of use. To obtain a total production figure for each title of a particular denomination the general total was added to the totals given for the titles up to April 30 and the sum divided by the total number of plates. In allotting that average to each plate of a title we assume that Butler & Carpenter would have tended to equalize wear on the several plates of a denomination. That is not an entirely satisfactory way of proceeding but we see no

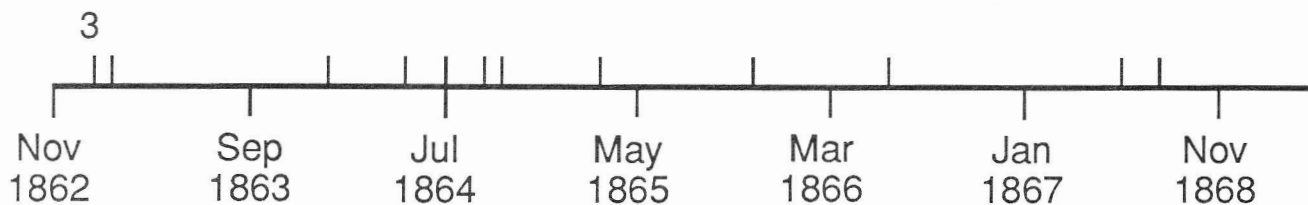
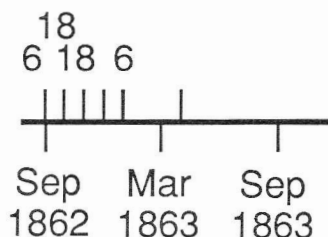


Figure 1A. (Above) Date of issue of those match and medicine stamps executed by Butler & Carpenter with a listed double transfer. Each vertical pip represents a single item or the number given above the pip.

Figure 1B. (Right) Same for the first issue.



alternative in recording the data, given the method of book-keeping which had been employed. Denominations for which averaged production is given are: 3, 5, 10, 15, 20, 25, 30 and 50 cents and 1, 2, 3, 5, 10 and 20 dollars.

It is assumed that each match and medicine stamp produced on old paper came from a single plate if total production was 50,000 impressions or less, two plates if between 50 and 100,000 impressions etc. (Clague and Riley, 1986). Multiplicity of plates is not mentioned by Toppan et al. for the private die stamps, only for the first issue. These values were used in adjusting the total number of relief transfers entered onto the plate for each title.

Results

Of the first issue stamps arising from 94 dies, 44 titles of denomination listed by Scott were tallied as having one or more double transfers, leaving 50 on which none are listed. This is in contrast to stamps arising from 129 dies of match stamps plus medicine stamps done by Butler & Carpenter of which only 14 are notes as having double transfers leaving 115 on which none are listed. This is the impressive difference referred to in the introductory sentence: 47% vs. 11% with double transfers.

In searching for the reason for this difference the data have been examined in several ways.

In Figure 1A is shown the appearance of double transfers in the private die sample by date of appearance of the issue. It does not appear to be heavily date dependent but the numbers for any year are small. Figure 1B gives the same information for the first issue revenues and shows that the frequency of double transfers was much higher than in the match and medicine group.

In Figure 2A we have scored the total number of sheets printed per plate of each title of the first issue on which a double transfer appeared. The total for the group is 40. A small amount of data is excluded. The *Boston Revenue Book* is ambiguous about the number of plates used in production of the two cent Bankcheck, Proprietary and U.S.I.R. titles. Several plates were undoubtedly utilized. The data point for the

four cent Proprietary at nearly 200,000 impressions for the one listed plate appears out of line and it also is omitted.

In Figure 2B is shown a similar plot for the match and medicine stamps with catalogue listed double transfers. The total for the group is 14. RO132 at 527,000 impressions, if only a single plate was in use, which seems unlikely, and the production data are correct, is omitted as being out of line.

In comparing Figure 2A and Figure 2B it is again immediately apparent that we are dealing with two quite different population samples. On first issue revenue stamps half of the double transfers occur on stamps whose total press runs were 17,000 or less sheets. For the match and medicine stamps in the sample, the halfway point was reached only after 45,000 impressions.

The data in Figure 2 show the distribution of double transfers as related to the total plate wear and ignores the fact that the several issues concerned were printed from plates bearing from 8 to 210 entries. While the data characterize the two samples to a degree they do not characterize the "error rate" nor reveal when in the life of the plate one or more double transfers appeared.

We wished then to look at the data with respect to the incidence of listed double transfers as a function of cumulated relief entries entered by the siderographers on the several plates. This places the operation in a time sequence and factors out plate size to give a short of error rate: double transfers produced by the siderographer per unit number of reliefs entered (more than one double transfer per title was factored into the data).

When the data were sequenced by calendar date of printing of the stamp (the single common denominator for the two samples) it was easy to sum the relief entries made by the siderographer to the advent of the first double transfer, then the total to the advent of the second, and so on. A plot of the data as "cumulated number of double transfers vs. cumulated number of reliefs entered" gives a profile of the frequency of appearance of double transfers as a function of the number of reliefs entered. For the first issue the plotted regression line was linear with a slope of 0.00355, which is to say that on

Figure 3 shows the plot of data for the sample of match and medicine stamps. The dashed line is the regression line for the first issue group and it fits closely to the first four of our private die sample with double transfers which were produced prior to May 1863 (RS148, RS242, RS132 and RS40 in that order, no match stamps having been engraved prior to August 1864). Up to May 1863, 23 private dies had been prepared. The regression line fit to the first 7 points has a slope of 0.0020 (solid line), i.e.: one in 500 reliefs entered had a double transfer. It covers the first 31 private dies produced to May 1864. The numbers are small and either regression line probably characterizes the data adequately. The last eight points are fitted by a linear regression line with a slope of 0.00048, which is to say that 1 of 2080 relief entries in this group of 98 issued sooner or later acquired a listed double transfer, one seventh as frequent as for the first issue.

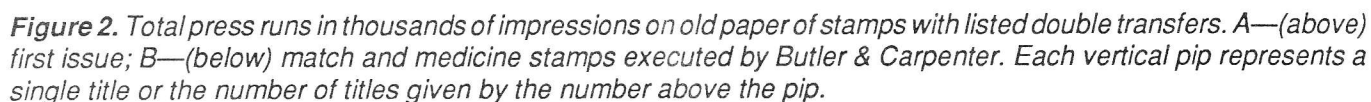
Before considering an interpretation of Figure 3 it will be useful to review three aspects of the two samples examined here.

First, and as will be elaborated on later, rarity of existing supplies is a factor which is reflected in our observations. The first issue documentaries which comprise the majority of the first issue titles, by their nature were saved on document to become available later. The private proprietaries, by nature of the laws dictating their usage were mainly destined for prompt oblivion. Census figures from 1935 are available for some but not all of the private die sample considered here (Perry and Drummond). No such figures are available for any titles of the first issue. Catalogue value as an echo of past market activity reflects demand as well as supply but is most likely a poor gauge for ranking comparative supply in the two groups (Riley, 1988).

Third, double transfers arise in two ways. They may occur by accident when the plate is first prepared by the siderographer (first entry double transfers) and they may be created late in the life of a plate if it is re-entered with the roll in order to strengthen a worn impression (re-entry double transfers).

Relevant to this we note that Toppan, Carpenter, Casilear & Co. held the contract for production of postal issues in 1851 and according to Ashbrook the plates for the 1 cent and 3 cent issue of 1851 contained several first entry double transfers. Plates for the 1 and 3 cent denominations were actively re-entered during the first five years of use creating many more double transfers (Chase, pp. 145-7 and Ashbrook, pp. 129-30) but this technique of extending plate life was seldom used on these postal issues after 1855. Apparently at that point the firm had decided it was either more profitable or provided a better product if a new plate was prepared instead.

Appreciable numbers of double transfers in plates which



saw comparatively light use, Figure 2, is consistent with the belief that many of the *listed* double transfers on the first issue and the double transfers *listed* on the match and medicine stamps are first entry double transfers, unless of course one wishes to believe that re-entry was used very early in the life of the plate rather than after 40-50,000 impressions had been made (Perry, p. 552). Plates with very extensive use would be expected to have their share of first entry double transfers and in addition any doubling resulting from re-entry.

We consider now the relationships shown in Figure 3 expressing frequency of double transfers as a function of the number of reliefs entered on the plates.

The data indicate that there was a high rate of occurrence of double transfers on both first issue and on private die stamps produced up to May 1864 and that subsequently the rate fell off markedly. The rather abrupt change in rate seems undeniable. However, the absolute values for the error rates for the early time period and for the later period are larger than shown to an unknown degree because of the factor of rarity.

There must exist an absolute value for the frequency of mistakes resulting in first entry double transfers which could only be determined by an examination of plate proofs of all of the stamps of concern. We do not know those numbers. What we have plotted are *apparent* rates determined from the

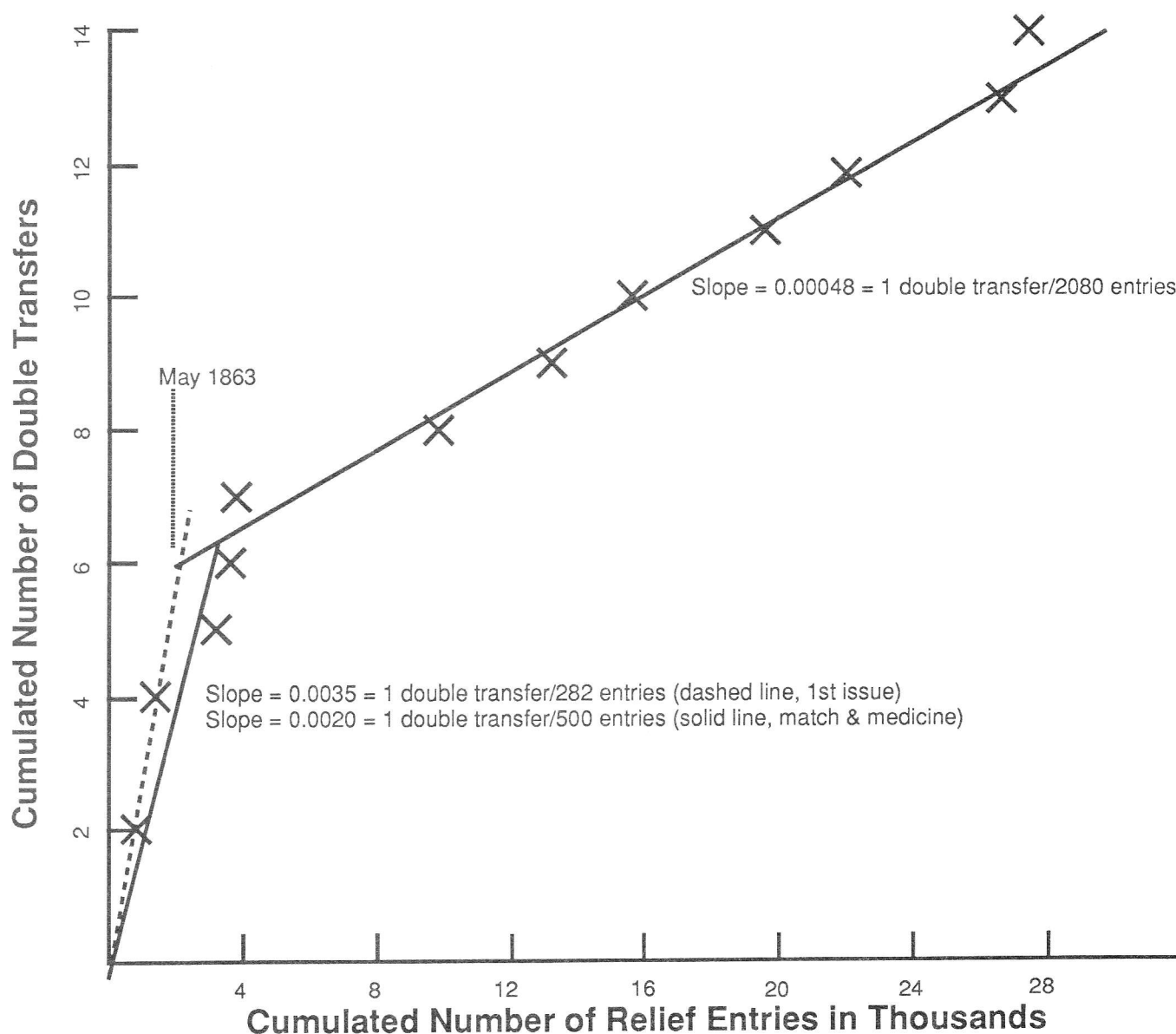


Figure 3. Plot of the cumulated number of listed double transfers as a function of the cumulated number of relief entries for the match and medicine stamps in the sample. The solid lines are for the match and medicine stamps. The dashed line is the regression line found for the first issue. Regression lines were fitted by eye.

material existing now.

To elaborate, consider a stamp printed from a plate containing 100 positions of which we have an unlimited collection of copies from all positions and randomly admixed. Assume we can identify each stamp by position and we start drawing copies from our hoard. The first few draws will yield specimens from different positions but soon we will find we are drawing items which duplicate positions already drawn and by the time we have 99 of the 100 in hand, the chance the next draw will give us number 100 is just 1/100. Without going into the arithmetic of the matter it should be clear that as our unlimited collection is narrowed to a lot, for example, equal to the number of positions on the plate, copies of some positions will no longer be represented in the lot and by extension, if we have a lot of say 50 copies, more than half will not be represented.

In the case of the match and medicine stamps in our sample, the Perry-Drummond census (Perry, 1935) indicates that in many cases far fewer copies now exist than there were positions on the plate, even given the fact that the census figures are minimum numbers at best (Riley, 1988). The obvious corollary is that copies with double transfers existed at one time which are no longer in existence and can not be tallied. The result is a lower frequency of observed double transfers per unit number of reliefs entered than was actually the siderographer's error rate.

Inaccuracy of the census and the fact that a substantial fraction of our match and medicine sample were not included in the census precludes an estimate of the real frequency.

It may be worth noting that the slope for a subset of the match and medicine stamps cataloged at less than \$100 was not greatly different than that shown in Figure 3. Data for a much smaller subset cataloged at less than \$10 was no longer particularly linear for the period after May 1863 but still differed markedly from that for the first 23 designs.

The break in the error rate may have occurred as a result of a change in method of relief entry or to exercise of greater care by the siderographers in plate production. Plate production fell off at this time. We tend to believe the latter explanation.

Several ancillary observations and thoughts have arisen in preparation of this essay which may add to the argument and which may be of interest in their own right.

A rarer anomaly are added frame lines which Scott lists for some of the first issue. There are 12 titles of denomination on which one or two added lines occur and a tally shows that they are equally divided between items with and those without a listed double transfer. A chi-squared test indicates that the numbers do not suffice to indicate that the appearance of double transfers is at all related to the presence of extra frame lines. As far as we know only one match or medicine stamp has been described with such a line (Riley, 1973) and that line evidently was added to cover up an unbalanced entry. It is a

type of error which could be attributed to hasty relief entry.

That many of the match and medicine stamps in our sample exist in numbers of the order of 15-100 copies or less implies that copies of a number of existing double transfers may be unique or nearly so. Since the frequency of double transfers is of the order of a very few per thousand entries of reliefs we would expect, as observed, that double transfers are unknown on many issues.

To what extent these observations relative to rarity of the match and medicine sample extend to the first issue stamps is not clear. Probably less markedly; we are of the impression that there is a relatively much larger supply of most of the first issues in comparison with price mates in the match and medicine group and that the error rate given for the first issue is closer to the real rate than is that given for the match and medicine group.

Acknowledgements

We appreciate review and commentary on an earlier version of this article by Karl Lackemacher and Ernest Wilkens.

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1867 Promissory Note with Reuse of 25¢ Stamp Camouflaged by Multiple Strikes of Handstamp Cancel

by Michael Mahler, ARA

When I was shown this piece, my attention was quite naturally drawn first by the fact that the stamps had been canceled by about fifteen or twenty strikes of a blue oval handstamp. I guessed that anger or frustration had led to this pounding of the paper, and mused that a bad day at the office had probably been only slightly less likely to occur in the 1860s than today. From the government's viewpoint, the most important aspect of any cancel was that it should prevent the stamp from being fraudulently reused (Mahler, 1988a), and that certainly seemed to have been accomplished here, but it seemed far-fetched to hypothesize that this flurry of cancellations had been motivated by patriotic fervor. Indeed, closer examination showed that just the opposite had been the case.

Beneath the blue oval handstamps, a black circular handstamp can be spied in the middle right portion of the 25¢ stamp. This is shown rather clearly in Figures 2 and 3. The blue handstamps, most of which are partial strikes, read "NATIONAL MARINE BANK, Oswego, N.Y. JUN 14, 1867," while the black handstamp, which ends at the right-hand edge of the stamp and is only about 70% complete, shows

"OSWEGO N.Y. FEB 28 1867" on close study. It seems an unavoidable conclusion that the multiple strikes of the blue oval handstamp were intended to camouflage the prior use of the 25¢ stamp.

This action was viewed by the government in the same light as the counterfeiting of stamps, and was subject to the same penalties, the heaviest of any imposed by the documentary stamp laws. This was spelled out in Section 9 of the Act of July 13, 1866, in a fine spate of "legalese:"

"...or if any person shall fraudulently use, join, fix, or place, or cause to be used, joined, fixed, or placed, to, with, or upon any vellum, parchment, paper, or any instrument or writing charged or chargeable with any of the taxes hereby imposed, any adhesive stamp, or the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of law, and which shall have been cut, torn, or removed from any other vellum, parchment, or paper, or any instrument or writing charged or chargeable with any of the taxes imposed by law; ... then, and in every such case, every person so offending, and every person knowingly and wilfully aiding, abetting, or assisting in committing any such offence as aforesaid, shall on conviction thereof, forfeit the



Figure 1. 1867 promissory note with stamps canceled by multiple strikes of a blue oval handstamp reading "NATIONAL MARINE BANK OSWEGO, N.Y. JUN 14 1867."



Figure 2. Left: Closeup view of the stamps and cancels on the note shown in Figure 1. Right: Same view shot with a blue filter. Beneath the blue handstamps is a partial black circular handstamp reading "...OSWEGO N.Y. FEB 28 1867."

said counterfeit stamps and the articles upon which they are placed, and be punished by fine not exceeding one thousand dollars, or by imprisonment and confinement to hard labor not exceeding five years, or both, at the discretion of the court"

The words "counterfeit stamps" in the penalty clause were evidently meant to be interpreted in a broad sense, including not only counterfeits per se, but also genuine stamps used in the various fraudulent ways enumerated in the preceding clauses. For a single isolated reuse of a canceled stamp, if detected and prosecuted, the penalty would presumably have been much less than the maximum. I note that after April 1, 1865, the penalty for fraudulent failure to stamp a document was only \$50 and the invalidity of the document (Mahler, 1988b; subsequent acts cited in this paper are also from this reference).

Interestingly, before 1866 there appears to have been no legal sanction against the simple reuse of a canceled stamp. The Act of June 30, 1864, attempted* to penalize the reuse of

*The intent was clear, but appears to have been foiled by an error in wording. The relevant passage, in Section 155, is as follows:

"...or if any person shall wilfully remove, or cause to be removed, from any *stamped envelope* the cancelling or defacing marks thereon, with intent to use the same, or cause the use of the same, the second time, or shall knowingly or wilfully sell or buy such washed or restored stamps, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same, or prepare the same with intent for the second use thereof..."

(italics mine), with the same penalties as for counterfeiting, as quoted earlier. The words "stamped envelope" were obviously erroneous, and in the Act of July 13, 1866, they were replaced by "adhesive stamp."

a stamp whose cancel had been removed. However, the bald-faced reuse of a stamp whose previous cancellation was still evident was not mentioned in this Act, nor was there any broadly worded catch-all sanction against unspecified fraudulent practices. It remained for the Act of July 13, 1866, which took effect August 1, to close this loophole. Note that the effective passage, quoted above, also penalized for the first time another unusual maneuver, the use of an imprinted revenue stamp cut-out on a second document.

Even if not specifically penalized, any evasion of the documentary stamp taxes does seem to have been at least nominally illegal. The very first sentence under the heading "STAMP DUTIES" in the comprehensive Acts of 1862 and 1864 states that "...there shall be levied, collected, and paid,...the several duties or sums of money set down [in the schedule of documentary taxes]." Reusing a stamp, like any other evasion, obviously fails to satisfy the stipulation that the duty "shall be...paid."

The promissory note under discussion is for \$800, which at the current tax rate of 5¢ per \$100 or fraction (Mahler, 1988b) would seem to have called for a tax of only 40¢. The 20¢ stamp shows no sign of reuse, thus the reused 25¢ stamp constitutes an apparent "overpayment" of 5¢. It may be that sufficient stamps to pay the remaining 20¢ were not on hand, nor was a suitable 20¢ in stamps available for reuse, and that the 25¢ stamp was reused as the most convenient solution. On the other hand, it can be argued that 45¢ was in fact the correct tax. At the bottom center of the note is penciled "with Int," and on the reverse is written "\$806.68 July 30." This shows that the "668" written above the amount "\$800.00" on the front signifies \$6.68 interest to be paid. If this was part of the original promise to pay, it would have necessitated an additional 5¢ tax; however, it is not clear when the requirement to

pay interest was established.

Quite apart from the bizarre fashion in which this note was stamped and canceled, the circumstances in which this was done may themselves have been unusual. The note was executed by one A. Robinson, dated June 17, and made payable at the National Marine Bank. However, the stamps were not canceled by Robinson, but with a handstamp of the Marine Bank dated June 14. The use of that handstamp to camouflage an earlier cancel strongly suggests that the stamps were affixed at the bank just before the camouflaging was done. The note bears an embossed handstamp (not visible in Figure 1) reading "PAID MARINE BANK, OSWEGO, N.Y.," and manuscript notations on both front and back indicate that it was paid July 30. One wonders why the note would have been presented at the bank any sooner than it was

due. (Incidentally, allowing for the customary three days grace, the note was paid precisely when it came due, 43 days after June 17.)

How and when the stamps came to be affixed at the bank, and why the date in the cancels is three days earlier than that on the note, will probably never be unraveled. These uncertainties, though, do not detract from the obvious genuineness and enjoyability of this piece.

References

Mahler, M. "ON OR UNDER DECK" and other Nominally Illegal Cancels of the Civil War Era. *The American Revenuer* 1988 July-August; 42:159-162.

Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons (In Press).

To the Editor

Mahler Book(s)

To the ARA membership:

Many members have conveyed their congratulations on the imminent publication of *United States Civil War Stamp Taxes*, and expressed their eagerness to obtain a copy. My appreciation and gratification have gradually turned to dismay as it became clear that each well-wisher had a fundamental misunderstanding of the purpose and content of the book, and it seems virtually certain that this misconception is shared by many others.

Some of the confusion stems from a review in the November 14 issue of *Linn's Stamp News*, for which the publisher chose to submit only the table of contents and the introduction. Therefore, to prevent disappointment of those ordering books sight unseen and to retain the good will and enthusiasm of my readership for future publications, I feel compelled to issue this clarification.

Everyone I have heard from has concluded that this book, like my many articles in *The American Revenuer*, describes and analyzes surviving documents of the Civil War era, and rates the scarcity of the various usages. Indeed, I have long been working on such a book, but *United States Civil War Stamp Taxes* is not it. In fact, the only *direct* mention of existing documents in this book consists of six pages of photos which have been spliced into the text. Rather than a study of surviving documents, this volume is a reference work to be used in such a study. It is nothing more (and nothing less!) than a compilation of all laws, decisions, rulings, and other official pronouncements regarding the documentary and proprietary

stamp taxes. Strictly speaking, I am not the author of this book, but the compiler, as all of the material included is already in the public domain. In doing my analyses of documents, I constantly refer to these sources, and originally intended to put them all in an Appendix of the aforementioned ongoing *magnum opus*. Gradually it became clear that the sheer volume of this reference material required it to be published separately—hence, *United States Civil War Revenue Stamp Taxes*.

Several features that would, in my opinion, have made this book much more useful and enjoyable were vetoed by the publisher, notably a rarity guide for surviving examples of the various tax rates, and the inclusion of more photos of significant stamped documents. Accordingly, I have undertaken the publication of this material myself, in a modestly priced booklet entitled, *Rarity Guide to Revenue Stamped Documents of the Civil War Era*. It summarizes the thirty types of taxed documents and the 150 or so tax rates, and gives the current numbers of surviving examples I have observed for each rate, along with photos of important examples for each document type, and a brief overview and discussion of these types. The anticipated publication date is February 1989.

For the document specialist, *United States Civil War Revenue Stamp Taxes* will hopefully prove indispensable. The rarity guide, however, is designed to appeal to everyone: beginning or casual document collectors, dealers seeking a convenient practical guide, and specialists.

Michael Mahler

Literature in Review

Atalaya, Volume 14: Number 1 (Winter-Spring 1988-89), 12 pp., A5, self-covered, in English. Published by Christer Brunström (Kungsgatan 23, S-302 45 Halmstad, Sweden). Sample copy \$2, 15 back issues \$10, subscription to next two issues \$3 (all banknotes only), airmailed to non-European readers.

This issue contains two main articles. The first concerns the little known Swedish essays produced in the early 1930s to commemorate Andrée's attempt to reach the North Pole in a hot air balloon in 1897. The second article is the story of the Festiniog Railway, their letter service and their stamps. Additionally there are many short notes about various cinderella items, book reviews and news of interest to cinderella collectors.

Atalaya has been published twice per year for 14 years as a combination of the author's hobby interests, journalism and cinderella philately.

Kenneth Trettin

The Collector's Book of Telephone Cards, 1988-1989, by S. E. R. Hiscocks (ISBN 0 9508301 1 9). 108 + viii pages, A5, card cover, priced and illustrated (in color). Available from the author (P.O. Box 77, Woking, Surrey, GU22 0HB, UK) for £3.95 + 35p postage or from the ARA Foreign Circuit and Catalog Sales Manager for \$7.50.

Telephone cards the the 1980's extension of the old telegraph and telephone stamps most of us are familiar with. Telephone cards have been issued in sixty-one countries (including the United States). They are normally made of plastic and are about the size of credit cards. However, they take an opposite position from that of a credit card—they represent prepayment of telephone fees.

The method in which pay telephones recognize these cards divide them into several basic categories. These include an optical system used in the UK and in more than twenty other countries, magnetically encoded cards used in Japan, Greece, Italy and several other countries, a punch system used in Japan and a smart card used in France and Germany (both different systems) in which the card actually contains a microchip within the card.

Obviously telephone companies (in many countries the Post Office) like these cards. They receive their payment in advance thus avoiding all the problems of collecting for calls made on credit or fraudulent use of credit card numbers. For the customer, there is the great convenience of not having to carry large amounts of change when using public telephones.

This catalog lists 510 cards from countries other than Japan and illustrates them in color. Color; well these cards are very colorful and commemorative and special cards have become quite common. There is a separate catalog of Japanese cards (in Japanese); in Japan the telephone authorities believe that about 30% of their cards are never used but saved by collectors.

Auction 33 Prices Realized

The following are the prices realized from ARA Auction number 33 which appeared in March issue of *The American Revenuer*. Lots not listed did not receive a bid or the bid was rejected under rule 2.

401	5	403	15	405	7	406	5	407	12	408	15
410	18	413	27	414	105	415	34	416	9	419	8
420	15	423	5	431	30	435	12	437	6	438	20
439	6	440	5	443	12	445	12	454	10	455	48
456	19	457	19	458	90	459	70	460	42	462	26
463	23	464	15	465	8	466	10	467	16	468	18
470	68	471	6	473	14	474	30	475	12	476	20
478	16	479	35	480	13	481	11	482	12	484	15
485	20	486	10	487	18	488	5	489	15	490	7
491	11	492	12	493	10	498	6	499	56	500	40
501	30	502	20	503	16	505	9	506	6	507	7
508	6	509	5	510	11	511	10	512	12	514	12
515	6	516	7	517	5	518	21	520	6	521	6
522	6	523	9	524	12	525	48	526	17	527	18
529	32	530	15	532	11	533	24	534	6	535	8
536	17	537	46	538	5	539	26	540	18	550	6
551	7	552	16	553	13	554	30	555	7	556	5
558	7	559	6	561	12	562	6	563	12	564	7
565	100	566	10	567	24	568	32	569	10	571	5
573	15	574	16	575	14	581	9	582	15	583	12
584	16	585	7	586	19	587	7	588	10	589	7
590	7	591	11	592	9	593	5	594	13	595	10
596	25	597	30	598	32	599	26	600	20	601	25
603	15	604	20	605	10	606	22	607	16	609	24
610	62	611	52	612	44	613	10	621	12	622	34
623	10	626	8	627	22	629	7	631	13	634	30
635	8	637	9	638	11	639	5	640	25	641	30
642	18	643	8	644	24	645	16	646	15	648	10
649	8	650	12	651	20	652	12	653	6	655	9
656	13	660	50	661	5	663	7	664	27	665	20
671	70	672	9	673	10	674	6				

In all, this is a competent work in a very new and rather interesting collecting field.

Kenneth Trettin

Memory. A volume dedicated to the memory of the late Mrs. Kayo Furuya, privately printed for Mr. Koichi Furuya, C.P.O. Box 18, Yokohama 220-91 Japan.

This volume is a tribute to the late Mrs. Furuya from her husband. It is privately printed and not a normal item of commerce, but I understand a few copies are available from Mr. Furuya at ¥70,000 each!

When Mrs. Furuya began work on early Japanese revenues, very little was known about their plating. No single sheet had been reconstructed and the numbers of plates used for the various issues were unknown or conjectural. When she died in 1986 she had reconstructed dozens of plates and established the basic framework for reconstruction of all stamps except the 1 sen black perforated on native paper of 1873, which was printed from about 200 plates and is still rather poorly understood. I cannot think of any other philatelist in this century who has contributed a comprehensive plating of an entire series of stamps.

The memorial volume consists of superb large color photos of intact sheets which still exist (including a sheet of the very rare 1872 export silkworm-eggs stamps), and of individual errors and rarities. The book is printed in folio, so sheets can be illustrated full size, and the printing is very fine to minimize

blurring of details.

Considering the price I find it difficult to recommend purchase of the volume to any but an advanced (and prosperous) specialist; I do hope that a range of libraries acquire copies, if only for the clear illustrations of five unique sheets of scarce to rare stamps and the many other illustrations of great rarities and errors, including examples of 25 sen and 50 sen stamps from different plates.

M. B. McNeil

Robert H. Shellhamer

Robert H. Shellhamer of Pittsburgh, Pennsylvania, died of a heart attack in his home October 11, 1988, at the age of 78.

The Dean of U.S. Possession Revenue collectors, Mr. Shellhamer built an extensive U.S. Possession revenue and philatelic literature collection.

A stamp collector since the age of nine, Mr. Shellhamer was a member of the American Philatelic Society, Collectors Club of New York, Royal Philatelic Society of



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Guam Hunting Stamps Discontinued

The following letter was received by member Richard Bilek. It should be of interest to collectors of hunting stamps.

"Department of Agriculture

"Government of Guam

"Agana, Guam 96910

"October 11, 1988

"Dear Mr. Bilek:

"I'm returning your check in the amount of \$5.00 enclosed. Due to the new Hunting Regulations, hunting stamps are no longer needed to validate hunting licenses. Therefore, we are no longer printing anymore hunting stamps. The fiscal year FY'87 was the last year we issued hunting stamps.

"Sincerely,

"Nancy C. Mafnas

"Secretary Typist

"Aquatic & Wildlife Resources"

London, American Revenue Association and many others.

Mr. Shellhamer, after 50 years as owner of the Shellhamer Insurance Agency, retired in 1983 to his home in Greentree. He was also a member of the Syria Temple and Scottish Rite.

He is survived by his wife Dorthy and two sons.

Timothy M. McRee

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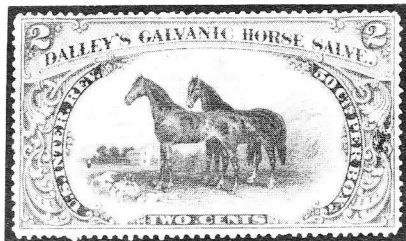
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U.S. Revenue Auctions

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From the H.H. Wenk Sale:

Lot 832—Dalley's, 2¢ Green, RS73a, Old, old color, sm. tear, VF+Est 100-125

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

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R269 PI	2.00	2.50	R339 PI	.20	.30
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R289 PI	.75	1.00	R364 PI	.05	.15
R291 PI	3.75	2.00	R722 CN	1250.00	900.00
R297 PI	2.00	1.85	RB49 CN	2.50	1.50
R306A CN	800.00	600.00	RB51 CN	2.00	1.75
R309 PI	160.00	100.00	RB55 CN	2.50	1.50
R311 PI	.60	1.00	RD348 PI	1.10	2.25

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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.

Mildred B Hamilton 4624, 2539 M 50 Drive, Hotchkiss, CO 81419, by Secretary. US.

Michael Jaffe 4628, Box 61484, Vancouver, WA 98666, by Betty Walther, Dealer, Michael Jaffe Stamps, Inc—fed and state ducks.

K J Masterson 4626, Box 89, Mount Eden, CA 94557, by Frank Sternad. M&M.

Ron Meininger 4630, Box 3494, Gaithersburg, MD 20878, by Richard Friedberg. Collector/Dealer, Antebellum Covers—checks with vignettes.

Terrence J Molinari 4627, 20 King St, Wallingford, CT 06492, by Eric Jackson. US revs, incl possessions and non-Scott.

Michael K Sullivan 4625, Box 4372, Madison, WI 53711, by Duane Zinkel. Ireland.

John Whittingham 4629, 102 Summit Ave, Solvay, NY 13209, by Secretary. GB.

Highest membership number assigned on this report is 4630.

New Members

Numbers 4601-4609

Deceased

James V Barkley

Jerry B Kedrierski

Mathias Koref

William H Stump

Resigned

James Cary

William J Colby

Joseph L Eisendrath

Phillips B Freer

Barry S Kaplan

B Kloss

Board of Directors:

President: Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.

Vice President: Betty Walther, Box 250, Brooklyn, NY 11202.

Secretary: Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.

Treasurer: Larry Cohn, 23351 Chagrin Blvd. No. 403, Beachwood, OH 44122.

Eastern Representatives: Peter Pierce and Brian Bleckwenn

Central Representatives: Joseph S. Einstein and Kenneth Trettin

Western Representatives: Richard Riley and

Attorney: William Smiley, Box 361, Portage, WI 53901

Appointive Officers:

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458

Auction Manager: Coleman Leifer, Box 577, Garrett Park, MD 20896. Phone 301-493-5755 (8-11 PM Eastern time)

Sales Circuit Manager—US: J.D. MacLeith, Box 1843, Huntington Beach, CA 92647.

Sales Circuit Manager—Foreign and catalogues: Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705.

Awards Chairman: Alan Hicks, 11 Warren Place, Brooklyn, NY 11201.

Membership Development Chairman: Ronald Leshner, Box 242, Pineville, PA 18946.

Representatives in other countries:

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

France: Henri Janton, 33 Ave. Marechal Lytautey, Paris 75016 France

Germany: Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Federal Republic of Germany

India: A. M. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India

Italy: Michele Caso, Casella Postale 40, 00050 Ponte Galeria RM, Italy

Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464 Japan

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

Netherlands: E. Horn, B.B Weg 4, 9551 T.Z. Sellinger, Netherlands

Saudi Arabia: R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the President.)

Keith Maatman
Dennis W Melichar
Raymond A Nygren
Russell N Phillips
David Sher

Life Membership Approved

Jerry D MacLeith LM11 (ARA 701)

Membership Summary

Previous membership total	1476
Applications for membership	7
Deceased	4
Resigned	11
Current membership total	1468

Foreign Sales Notes

Foreign Revenue Sales Circuits Philosophy and Operation

Duane F. Zinkel
Foreign Circuit Sales Manager
2323 Hollister Ave.
Madison, WI 53705

The four months that I have been sales manager has provided me with some perspective on this membership service. The sales circuit has grown with the past managers and increase in membership, particularly during the tenure of our late colleague, Jim Geigerich. However, there are some glitches that need attention.

Philosophically, I view the sales circuit as a collector-to-collector exchange benefiting the buyer in his acquisition of new material and the seller in disposing of unneeded duplicates. Rather obvious and not very profound but, still, the basis of the system. The buyer, for his part, pays to- and-from postage costs (\$1 to \$2.50/shipment) in addition to his purchases and the seller pays a 10% commission (+ return shipping on book retirement). As a seller, the collector is not a dealer with the related overhead expenses. On balance, as I see it, pricing should be in general *no more than* 2/3 of a fair retail value (that catalog values, those often elusive quantities, are sometimes much too high needs to factored in). That the system basis is a collector-to-collector exchange would not exclude a dealer (established or vest pocket), but the pricing considerations would be as stated.

At the present time, there are several circuits either lost or not returned by the member. I hope that all will be resolved. But if none are, sales circuit finances will be shaken. How can Sales protect itself? I believe that requiring the buyer to pay for postal insurance costs will be self-defeating because of costs. We will need to continue to be self-insured and will need to develop a reserve for losses—the 10% commission is insufficient alone for routine expenses and the reserve.

I propose the following operational changes:

Buyers Buyers will continue to pay postage (First Class) both ways and add a 15¢/book surcharge.

Sellers Sellers will continue the 10% commission as above and add a flat fee of 1% based on the submitted net value up to a fee of \$2/book. Each circuit book is to have a maximum of \$200 net unless the seller stipulates that the maximum responsibility of the sales circuit will be no more than \$200 (-10%) excluding material previously sold to the time of loss. Fees will go into effect February 1, 1989, for any books in the circuit and new books after that date. As always, owners can request books be retired at any time. (Books retired before February 1, 1989, will not be subject to the 1%.)

Although submission of books for the circuit from overseas members poses no difficulties (net prices must be in \$US and will be paid in \$US on retirement of a book), the insurance problem (ie, costs) is a considerable impediment to overseas members as buyers. Any solutions?

I would appreciate your comments on the above philosophy and proposals. I will prepare printed rules and suggestions for the operation of the foreign sales circuit incorporating those which have previously appeared in TAR, for the ARA Board. However, do not let all this serious talk about circuit operations deter any of you from participating in the foreign sales circuit. We have lots of fiscal fun.

Do not forget our expanded catalog sales service. We now have available two books by S.E.R. Hiscocks. The book *Telegraph and Telephone Stamps of the World* is \$27 and *The Collectors Book of Telephone Cards* is available at \$7.50.



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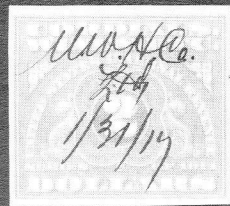
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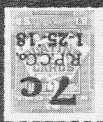
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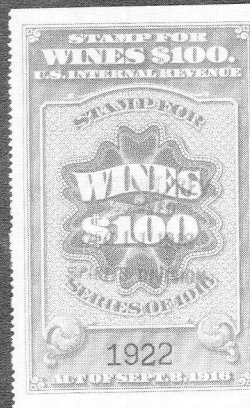
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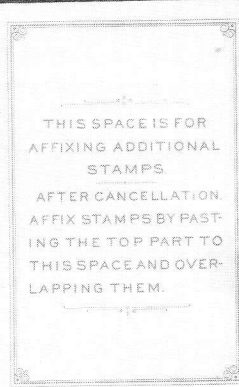
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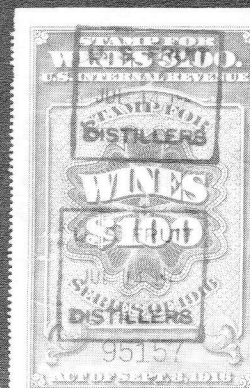
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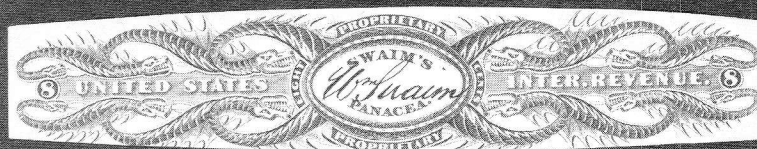
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MAIL AUCTION #38

CLOSING DATE: January 17, 1989

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, MASTERCARD and AMERICAN EXPRESS; 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; Pennsylvania 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	FIRST ISSUE small collection of 57 different imperf and perforated stamps, F-VF some have small faults	310.21
2	R3c black W.A.C./Oct./1864. (Wm. A. Clark) printed cancel, VG sm faults, clipped at top	-----
3	R3c black H. Hutchins/Springfield, Mass., printed cancel, F-VF reperfed at right	-----
4	R3c black J. Ward, printed cancel, F-VF	-----
5	R7a XF Wells, Fargo handstamp cancel PHOTO	10.00
6	R7a VF Syracuse, Binghampton & NY RR cancel, S-15-1, PHOTO	10.00
7	R13c F-VF Walker & Taylor 10 line printed cancel, PHOTO	-----
8	R15c F Union Pacific Railroad cancel, U-2A	-----
9	R15c x 2, 24c, 33c on a memorandum for sale of stock, herringbone cancel, VF	-----
10	R18c F black S.R.V.D./1865., printed cancel	-----
11	R18c F black S.R.V.D./1866., printed cancel	-----
12	R22c black W. H. JESSUP cancel, VG-F	-----
13	R37c x 2, one damaged on 1865 Boston & Providence RR payroll sheet, handstamp cancel, VF	-----
14	R41a XF blue San Francisco h/s cancel PHOTO	40.00
15	R43c VG Savage Mining Co. h/s cancel	-----
16	R44a VF New York Mut. Ins. Co. h/s cancel PH	-----
17	R44c perfs trimmed, tied by h/s cancel to a Everett National Bank, Boston, stock cert.	-----
18	R45c F Quicksilver Mining Co. h/s cancel	-----
19	R47a F-VF Charter Oak Life Ins. Co. h/s cancel, PHOTO	30.00
20	R48c perfs trimmed, tied by h/s cancel to a Everett National Bank stock certificate	-----
21	R57a XF Pacific Ins. Co. h/s cancel, PHOTO	20.00
22	R60c on a Sacramento Cty., Calif., Abandonment of Homestead dated March 10, 1871, F-VF	-----
23	R68c F Central Pacific RR h/s cancel, C-7	-----
24	R121 F herringbone cancel PHOTO	300.00
25	R122 F-VF herringbone cancel PHOTO	140.00
26	R129 F light crease PHOTO	300.00
27	R171r, 173r x 2, on a Gold Dust Mining Co., Cripple Creek, CO stock cert, F few small tape repairs	-----
28	R217* F	10.00
29	R227 VG-F punch cancel PHOTO	200.00
30	R279 F	16.00
31	R280 F	4.25
32	R281 VG	13.00
33	R355 F-VF cut cancel	6.00
34	R358 F pinhole PHOTO	50.00
35	R406 VF cut cancel	3.00
36	R433 VF	10.00
37	R435 F cut cancel	25.00
38	R455 VF	10.00
39	R505 VF	15.00
40	R507 VF	17.50
41	R508 VF	10.00
42	R558 F cut cancel	5.00
43	R560 VF cut cancel	25.00
44	R557 F-VF cut cancel	12.00
45	R616 VF perfin	10.00
46	R679 F-VF	12.00
47	R81a F Walker & Taylor 8 line printed cancel, inverted PHOTO	-----
48	R81a VG J. P. Mills/Proprietor, 1874. printed cancel	-----
49	R81a E. W. Hoyt & Co./Lowell, MASS. printed cancel, F	-----
50	R81a F J. T. Howland, Proprietor, 1872, printed cancel	-----
51	R81a H. F. M./Nov. 1-71, printed cancel, F-VF thin	-----
52	R81a DR./SETH ARNOLD/Woonsocket, R.I., printed cancel, VG thin	-----
53	R81a C. B./Milton, Pa., red printed cancel, VG-F PHOTO	-----

52	RB1b R. H. & Co./June 7, 1875., black printed cancel, F couple tone spots	-----
53	RB1b C.S.M. Co./August/1874., black printed cancel, F	-----
54	RB2a X.B (Xavier Bazin) in circle handstamp cancel, F-VF soiled, small faults	-----
55	RB2a F. B. & Co./June, 74., black printed cancel, VG small stain	-----
58	RB2a H.S.H./MED. CO./A in box (Humphreys' Specific) black printed cancel, inverted, F	-----
59	RB3b E. F. & CO./N.Y./July 1, 1875. (E. Foguera) black printed cancel, F	35.00
60	RB6a A.T.S. & Co./Sep. 1875., (A.T. Stewart) red printed cancel, VG	27.50
61	RB11a C.S.M. CO./February, 1876. black printed cancel, F-VF	-----
62	RB11a W & P (Weeks & Potter) black printed cancel, VG-F pinholes	-----
63	RB11a NOVELTY/Plaster Weeks/Aug. 1876/G. E. MITCHELL, PROPRIETOR, black printed cancel, F small thin	-----
64	RB11b P.S.M. Co./Oct. 27, 1880 black printed cancel, F-VF couple short perfs	-----
65	RB11b C.W. & CO black printed cancel, F-VF	-----
66	RB11b D F Co black printed cancel in fancy script, F-VF blunt perfs at bottom	-----
67	RB11b A. E. S. Co., 1881. (American Eye Salve) black printed cancel, F-VF	-----
68	RB12a Ponds Extract Co. in circle, black prtd cancel, inverted, F	-----
69	RB12b Humphreys' Specific in circle, black printed cancel, F	-----
70	RB13b N. V. B. & Co./Sep. 5, '74, black prtd cancel, F-VF rough perfs	-----
71	RB17a T.F.M.M.Co./JAN./1878. (Father Mathew) black printed cancel, VG-F thin	-----
72	RB17b E. F. & CO./N.Y./July 2, 1879, black printed cancel, VF lt soiling, thin	-----
73	RB44 full sheet of 100, used, some perf seps	10.00
74	RB66* plate #8162 block of six, F-VF	-----
75	RD42a "SERIES 1940" inverted, F-VF perfin, normal straight edge at left PHOTO	-----
76	RD139 VF punch cancel PHOTO	150.00
77	RD338 F cut cancel, nick at left removes 2 perforations	60.00
78	RE15a double impression, VF light crease PH	90.00
79	RE51* VF light crease	17.50
80	RE56 VF crease between stamp & tab	30.00
81	RE57 VF	40.00
82	RE58 VF	25.00
83	RE59 VF PHOTO	125.00
84	RE81 F-VF staple holes	5.25
85	RE107D VG faulty PHOTO	300.00
86	RE110a imperf vertically, strip of 3, VF PH	80.00+
87	RF6a VF usual light crease PHOTO	32.50
88	RF7a F-VF PHOTO	275.00
89	RF9c black surcharge, F-VF thin spot, crease	9.00
90	RF10a F-VF PHOTO	25.00
91	RF18a carmine surcharge, F crease	27.50
92	RF26 B & B precancel (Noble PC111), F few short perfs PHOTO ECV \$50-75	-----
93	RFV1 VG usual crease PHOTO	130.00
94	RFV2 F nick in upper left corner	35.00
95	RG22 VF PHOTO	200.00
96	RJ4a* inverted overprint, F-VF straight edge	8.00
97	RJA1* VG PHOTO	55.00
98	RJA17 F-VF	25.00
99	RJA19 F	15.00
100	RJA40 F	13.00
101	RJA41 F-VF light stain	12.00
102	RJA57b VF crease	5.00
103	RJA64b VF light crease	45.00
104	RJA67b* VF	10.00+
105	RJA74b F-VF	10.00
106	RJA71b F light soiling, pinhole, wrinkles	20.00
107	RK5 on Consular Cert. used at Naples, Italy VG	-----

108	RK16 used on a document concerning the export of artwork from Paris, France, F	-----
109	RK17 used on a notarization of a deed in Belfast, Ireland, F-VF	-----
110	RK19a bisect used on a Invoice of Purchased Merchandise from Stavanger, Norway, F	-----
111	RK29 used on a Invoice of Purchased Merchandise from Rotterdam, Netherlands, F-VF	-----
112	RK35 used on a notarization of a mortgage in Dharan, Saudi Arabia, F-VF	-----
113	RM155 used on an inland bill of exchange, F	55.00
114	RM260c used on a ships bill of lading, F-VF crease through counterstamp	50.00
115	RN-T4 on a Boston & Worcester RR Co. stock certificate, beautiful vignette, F-VF	60.00
116	RN-U1 on a Dayton & Michigan RR Co. stock certificate, vignette of a train at the station, F-VF	25.00
117	RN-V4 cut square, VF	10.00
118	RN-T6 cut square, VF	35.00
119	RN-W2 cut square, VF	10.00
120	RN-X4a pullman ticket partial, VF	20.00
121	RO7d F-VF short perfs at left	15.00
122	RO9b F-VF thin spot	2.50
123	RO17d horiz. pair, F-VF	1.00+
124	RO31b F-VF dry print	5.00
125	RO35b F couple short perfs	3.00
126	RO41b VF scissor cut at left, PHOTO	25.00
127	RO62c F-VF	15.00
128	RO74d F-VF PHOTO	35.00
129	RO77a F PHOTO	45.00
130	RO82c F, fresh color	8.50
131	RO94c F-VF PHOTO	110.00
132	RO105b F thin, few short perfs PHOTO	25.00
133	RO110c F PHOTO	30.00
134	RO123a F G.W.G. & CO. printed cancel	10.00
135	RO126c F-VF PHOTO	45.00
136	RO133c F tiny thin, pinhole	8.00
137	RO137a F-VF PHOTO	40.00
138	RO148a F-VF short perf	2.50
139	RO153d F-VF	4.50
140	RO158c VF short perf	3.50
141	RO165b F no faults, very faint stain PHOTO	325.00
142	RO168b F-VF	8.00
143	RO171b F-VF short perfs	3.50
144	RO171d F short perfs	5.00
145	RO176d F-VF thin	4.00
146	RO177a F-VF	8.00
147	RO184c F-VF thins, small stain	2.00
148	RS35c VF small filled thin	3.00
149	RS46b F	5.00
150	RS61d F-VF usual rough perfs, wrinkles from folding over bottle, PHOTO	75.00
151	RS92d F-VF	2.25
152	RS117b F few short perfs, crease	25.00
153	RS132b F-VF light soiling & crease	30.00
154	RS184b F-VF PHOTO	60.00
155	RS198d F	4.50
156	RS201b F-VF PHOTO	15.00
157	RS235d VF few small faults as usual PHOTO	120.00
158	RS289h* F	10.00
159	RS307 VG-F small thin, corner crease PHOTO	60.00
160	RS308 F-VF straight edge PHOTO	35.00
161	RS309 F PHOTO	40.00
162	RS310 F PHOTO	40.00
163	RS311 F-VF thin, short perf PHOTO	20.00
164	RS312 F-VF PHOTO	35.00
165	RS313 F-VF PHOTO	50.00
166	RS314 F PHOTO	20.00
167	RS315 F PHOTO	25.00
168	RT4d Corning & Tappan obliterated, F thin	1.50
169	RT16d F	3.50
170	RT18d F short perfs	7.00
171	RT20d F-VF thin, few short perfs	4.00
172	RT22a F	4.00
173	MATCH & MEDICINE FACSIMILE LABEL E. T. Hazel-tine, Springer #101M1, F-VF	-----
174	-C. C. Moore, 183M1 plate proof in black, XF	-----
175	as above, plate proof in green, XF	-----
176	RV4* F	12.50
177	RV5* VG straight edge	11.00
178	RV10* VG straight edge	21.00
179	RV19* VG straight edge	25.00
180	RV38* VF	17.50
181	RV43* VF	30.00
182	RV44* VF	30.00
183	RV45* XF PHOTO	25.00
184	RV48* VF	20.00
185	RV49* VF	20.00
186	RV52* VF crease	12.00
187	RV53* F-VF	8.00
188	RY1* F-VF without gum as issued, PHOTO	300.00
189	RY2 F-VF PHOTO	120.00

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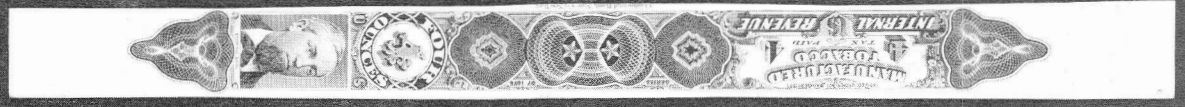
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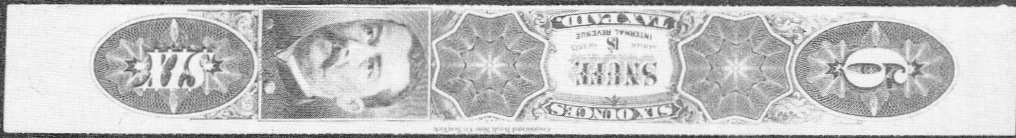
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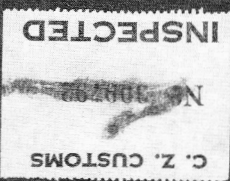
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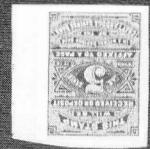
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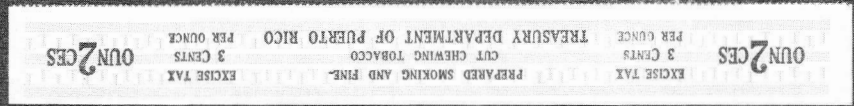
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BEER STAMPS - Priester Catalogue Numbers

190	6 reassembled using pieces of 3 diff stamps	40.00
191	22A F crease & wrinkles, tiny hole	12.00
192	23C VF small thin	2.50
193	26A F small faults	4.00
194	27C* VF top left corner sheet margins, light crease	3.00
195	28C F small faults include repaired tear	20.00
196	30C VF appearance, repaired tear, tiny filled hole, thins PHOTO	40.00
197	32 F thin spot	3.50
198	35 F-VF small faults	3.00
199	37 faulty	20.00
200	38E F appearance, left margin added	4.00
201	39D F-VF repaired tear, light soiling	5.00
202	40F* VF sheet margin at left	4.00
203	41B* VF crease PHOTO	15.00
204	41D* VF crease PHOTO	25.00
205	43B F small faults	5.00
206	43F F small faults	10.00
207	44E F full repaired tear, tiny scrape PHOTO	30.00
208	68 VF light soiling	1.50
209	152C* VF light crease	2.00
210	201A with PA 1/6 bbl, beer attached, VF small sealed tear, light crease PHOTO	75.00

TAXPAIDS - Springer Catalogue Numbers

211	CIGARS TC54 mounted on card, faulty,	20.00
212	TC68A* VF	12.00
213	TC94B* F-VF crease	12.00
214	TC95B F appearance, FRT, other small faults	4.00
215	SNUFF TE24 F-VF punched remainder	20.00
216	TE26 VF punched remainder	35.00
217	TE30 F	4.50
218	TE31 F perfs clipped, small thin	7.50
219	TE32 VG-F few small faults	5.00
220	TE33 perfs clipped, FRT, other faults	12.50
221	TE34 F appearance, faults, repairs	12.50
222	TE35 F thins, small filled holes, faults	9.00
223	TE35 F-VF bottom corner pieces replaced	8.50
224	TE38 F-VF thins, couple creases	8.50
225	TE39 F-VF appearance, FRT, faults PHOTO	22.50
226	TE51 VG perfs clipped	6.50
227	TE52A* VF PHOTO	15.00
228	TE53 F-VF few short perfs	5.00
229	TE55 F-VF creases, small abrasion	9.00
230	TE56 VF few small thins	7.00
231	TE59 F-VF thin, wrinkles	9.00
232	TE61 VG-F thins	22.50
233	TE64 F-VF tiny tear	4.00
234	TE68 perfs clipped, faulty	7.50
235	TE71 F-VF perfs clipped, mounted on card	12.50
236	TE80 VF small thin, tiny tear, light wrinkles	25.00
237	TE131 VF thin	7.00
238	TE138 F-VF two small repaired tears	17.50
239	TE173A F appearance, few repaired tears	15.00
240	TE174A F-VF thins	25.00
241	TE199A VF appearance, repaired tears, sm flts	6.00
242	TE200A VF small repaired tear, few wrinkles	5.00
243	TE282E F wrinkles, couple scrapes	12.50
244	TE617b F-VF appearance, repaired using pieces of two stamps	25.00
245	SNUFF SPECIMENS TES2 F repaired tear	10.00
246	TES4 F-VF	12.50
247	TES5 VG	10.00
248	TES6 VG	10.00
249	TES10 VF	10.00
250	TES13 F-VF	10.00
251	TES19 F	10.00
252	TES20 F corner nick	12.50
253	TOBACCO TF1* F-VF	2.25
254	TF2 F-VF thin	5.00
255	TF3 F-VF	6.00
256	TF18 F-VF few small faults, mounted on card	15.00
257	TF36 F-VF appearance, repaired tear	10.00
258	TF59 F-VF punched remainder	35.00
259	TF78E VF punched remainder	32.50
260	Series of 1898 10 lb, dateline reads "1", unlisted in Springer, F, FRT, hole, sm faults	-----
261	TF442 VF PHOTO	15.00
262	EXPORT TOBACCO Series of 1872 VF	-----
263	TOBACCO STRIPS TG1 F-VF light crease	7.00
264	TG2 F-VF small faults	15.00
265	TG3 clipped to design, thins	20.00
266	TG4 VF repaired tear, small thin	11.00
267	TG6 VF light soiling, small faults	17.50
268	TG3 F-VF thins	6.00
269	TG14 F light soiling, crease, thin	11.00
270	TG15B VF thins	8.00
271	TG17B F-VF two small thins, light creases	10.00
272	TG19A VF tiny scrape, thin, small faults	7.00
273	TG20B VF pinhole	4.00
274	TG21A F faulty	15.00

275	TG35B F several small tears	15.00
276	TG45A VF	2.50
277	TG47A VF small thin	2.25
278	TG48A F-VF few small faults	8.00
279	TG50B F-VF	4.00
280	TG51B VF tiny thin	3.00
281	TG66B VF small scrape	2.50
282	TG67B F-VF thins	6.50
283	TG67 black trial color proof, india on card VF PHOTO	-----
284	TG68B F-VF couple small thins	12.50
285	TG69B F-VF small faults, repaired tear	4.75
286	TG74B F-VF thin	5.50
287	TG75A F-VF	1.50
288	CUSTOMS CIGARETTES TAC2b XF	1.25
289	TAC20 F-VF	12.50
290	TAC22 F-VF 2 FRT, small faults	18.00
291	CUSTOMS CIGARS VG faulty, mounted on card	40.00
292	TCC5 F-VF creases, thin, tiny scrape	30.00
293	TCC22 VF small scrape, thin, corner repair	12.00
294	TCC23 F FRT, faults	5.00
295	TCC24 VF FRT	12.00
296	TCC28 VG 2 FRT, other faults	18.00
297	TCC30i VF full repaired tear	7.50
298	TCC33 F FRT, thins	10.00
299	FERMENTED FRUIT JUICE 4 oz gray, VG short perfs	10.00
300	-8 oz green, VG-F soiled, small faults	15.00
301	-13 oz olive, F small faults, straight edge	10.00
302	-32 oz orange-red, F straight edges	20.00
303	RECTIFIED SPIRITS Series of 1871, orange-red & black, usual faults including tack holes and varnish	-----
304	Series of 1872 green & black on violet, VF punched remainder	-----
305	Series of 1875 10 gallons blue-green, VF punched remainder	-----
306	-1875 20 gals blue green, VF punched rem	-----
307	-1875 30 gals blue-green, VF punched rem	-----
308	-1875 40 gals blue green, VF punched rem	-----
309	-1875 50 gals blue-green, VF punched rem	-----
310	-1875 80 gals blue green, VF punched rem	-----
311	-Series of 1917 Class B 40 gals, F-VF usual tack holes, tear, thin, bit of varnish	-----
311A	-Act of 1918 Class A Tax Free 60 gals, quite faulty as usual	-----
312	WHOLESALE LIQUOR DEALER Series of 1910 20 gals, VF	-----
313	-Series of 1910 30 gals, VF	-----
314	-Series of 1910 40 gals, VF	-----
315	-Series of 1950, black on blue, F light varnish, creases, nick at top margin	-----
316	DISTILLED SPIRITS Act of 1938 red surcharge on 1910 1 gallon, VF varnish	-----
317	DISTILLED SPIRITS FOR EXPORT Series of 1878 on dark blue, dateline 19 --, used in 1944, F staple holes	-----
318	-Series of 1940 10¢ blue on white, F-VF	-----
319	ALCOHOL WAREHOUSING STAMP case stamp, black on white, F creases	-----
320	-bottle stamp, Series 1949 F thins, creases and tears	-----
321	-bottle stamp, Series 1960 F usual faults	-----
322	-bottle stamp, Series 1960 SPECIMEN XF PHOTO	-----
323	DISTILLED SPIRITS FOR EXPORT bottle stamp SPECIMEN XF PHOTO	-----
324	DISTILLED SPIRITS bottle stamp SPECIMEN XF PH	-----
325	BONDED DISTILLED SPIRITS bottle stamp SPECIMEN XF PHOTO	-----
326	-case stamp, Series 1933 2 4/10 gallons, 12 bottles, F-VF light varnish, creases	-----
327	same, 3 gallons, 24 bottles, VF light varnish, staple holes, crease	-----
328	Bottle stamps, red & green accum of 23	-----
329	HYDROMETER LABEL Series of 1929 XF PHOTO	-----

LOCK SEALS - Priester Catalogue Numbers

330	(Z)27D* VF	3.00
331	28(V)D* VF crease	3.00
332	29C* VF	4.00
333	(H)29D* VF	3.00
334	(K)29D* VF	3.00
335	29(K)D* VF	2.00
336	44B* VF PHOTO	15.00
337	47C* VF PHOTO	15.00
338	52C* VF	5.00
339	55C* portion of imprint VF	5.00
340	56C* VF	5.00
341	59C* VF	7.50
342	60B* VF	3.00
343	70A* VF	2.00
344	71A* F-VF soiled	4.00
345	74A* blank VF	5.00
346	75* VF	10.00

347	80A* VF	4.00
348	80D* VF torn	3.00
349	81C* VF crease	2.00
350	82D* VF	7.50
351	83D usual faults from use	10.00
352	84D * VF	2.00
353	95 usual faults from use	7.50
354	102 usual faults from use	35.00
355	SPECIAL TAX STAMPS Retail Dealer in Opium, 1929, F-VF tack holes	-----
356	Retail Dealer in Opium, Coca Leaves, Etc., 1936, F-VF tack holes	-----
357	-1937 F-VF tack holes	-----
358	-1939 F-VF tack holes	-----
359	Retail Dealer in Unc. Oleo, 1930, F-VF tack holes	-----
360	-1933 F-VF tack holes, crease	-----
361	-1935 F tack holes, nick at top margin	-----
362	-1936 VF tack holes	-----
363	-1937 VF tack holes	-----
364	-1939 F tack holes, nick at bottom margin	-----
365	-1940 F-VF tack holes	-----
366	-1941 F-VF tack holes	-----
367	-1942 F-VF tack holes	-----
368	-1943 F-VF tack holes	-----
369	-1944 F tack holes	-----
370	-1949 F-VF tack holes	-----
371	-1950 F-VF tack holes	-----
372	Manufacturer of Oleomargarine 1938, VF coupons have faults, only 38 were issued	-----
373	Retail Liquor Dealer 1937, VF tack holes	-----
374	-1938 VF tack holes	-----
375	-1939 VF tack holes, crease	-----
376	-1940 VF tack holes, crease	-----
377	-1942 F tack holes, toned	-----
378	-1943 F tack holes, flyspecks	-----
379	-1944 F-VF tack holes	-----
380	-1945 F-VF tack holes	-----
381	-1946 VF tack holes	-----
382	-1947 VF light crease	-----
383	-1948 F tack holes, toned, edge faults	-----
384	-1949 F-VF tack holes	-----
385	-1952 VF tack holes, crease	-----
386	Propr. Bowling Alley, Billiard Table, Etc., \$120, 1924, with coupons for 4 alleys or tables and 12 months, VF crease	-----
387	Pleasure Boat or Yacht, \$5, 16' to 28', 1943, VF crease	-----
388	-\$10, 28' to 50', 1944, F creases	-----
389	-\$10, 28' to 50', 1945, F creases	-----
390	Wagering 1956, VF creased	-----
391	Rectifier of Distilled Spirits 1873, F flyspecks	-----
392	DRAWBACK CERTIFICATE Custom House, Collectors' Office, New York, 1867, orange & black, Nat'l. Bank Note Co. engraved, vign. of ship, F-VF	-----
393	TAXPAIDS, accum of about 250 tobacco strips, cigarettes, few others, all cheapies	-----
394	MINNESOTA Deed Tax 20¢, 50¢, \$1, \$3, \$5, \$10, full sheets of 100, rouletted, F-VF	-----
395	-\$200 blue, booklet pane of 2, VF PHOTO	-----
396	DEPT. OF THE AIR FORCE, sticker for USAF registered vehicle, crease, partially broken	-----
397	POSTAGE CURRENCY Scott #5, F, staple holes	17.50
398	CANAL ZONE CUSTOMS Baggage Inspection label, F creases PHOTO	-----
399	PHILIPPINE ISLANDS W1702 Certificate of Transfer of Large Cattle, F-VF creases from folds	-----
400	-W1705 F-VF creases, couple small holes	-----
401	-W1706 F-VF creases	-----
402	Philippine Postal Savings Bank Deposit Slip, One Peso blue savings stamp attached, F-VF	-----
403	-same as above but Two Peso red attached, F-VF	-----
404	PUERTO RICO 2 oz orange & black on blue Chewing Tobacco, VF crease PHOTO	-----
405	-16 oz orange & black on red, VF crease	-----
406	-Bayamon Municipal, red, F PHOTO	-----
407	-Mayaguez 3¢ green alcohol, F faulty	-----
408	RYUKYU ISLANDS R24, 27, 28, all used on the same document, VF	125.00+
409	AMERICAN MERCHANTS UNION EXPRESS CO. Prepaid Parcel Stamp, 5¢, F-VF pinholes, creases	-----
410	PACIFIC EXPRESS CO. 2¢ black, VF PHOTO	-----
411	U.S. CONSULATE, Leipzig, violet, VF PHOTO	-----
412	-Brunswick, Germany, blue, VF PHOTO	-----
413	-Germany, blue, VF PHOTO	-----
414	AMERICAN BANKING & SAVINGS ASSOC., Detroit, MI orange, punched Specimen, VF PHOTO	-----
415	CITY SAVINGS BANK, Chattanooga, TN, 10¢ green, proof on bond paper, VF PHOTO	-----
416	CHATTANOOGA SAVINGS BANK 5¢ blue, imperf on gummed paper, VF PHOTO	-----
417	CITIZENS SAVINGS BANK 5¢ blk card proof, VF PH	-----
418	Generic green beehive, imperf punched specimen, VF PHOTO	-----

Member's Ads

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

1. One ad per issue per member; 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:
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Duck Stamps for pleasure and profit. Buying-selling. Federal, state, new issues. Send SASE for lists. Reuben Klein, 131 Saddle Rock Rd., Valley Stream, NY 11581. *627*

Foreign Cinderellas, Revenues, Etc. Have several thousand mostly pre-1955 duplicates mounted in books of about 400 each. If you want to trade your similar foreign pre-1955 dups write me. Gene Engman, 2139 Sandrala, Sarasota, FL 34231. *628*

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cinderellas, etc. Stamp Enterprises (M.C. Sukhani, ARA) 4 Chandni Chowk Street, Calcutta 700 072, India. *629*

Wanted RN-X7a (printed on back), bank check with playing cards revenue (RF), R153 and R161 used on document. Bob Patetta, Box 640, Cuyahoga Falls, OH 44222-0640. *630*

Wanted: Printed cancels for trade or purchase. Proprietary, Playing Card, Narcotic, First Issue especially wanted. Andrew Cooper, 124 Dogwood Dr., Loveland, OH 45140. *631*

For Sale: R.C. & C.S. Clark 1875 Almanac complete with RS58 facsimile as previously described in this journal. \$25 + \$1 postage. Myron Huffman, 12409 Wayne Trace, Hoagland, IN 46745. 219/639-3290. *632*

Wanted: Used North Dakota Stamps: NRes Waterfowl 1983-86 — \$10.00 each. Youath Small Game 1983 to 1986-7 — \$6.00 each, NRes Small Game & Habitat 1982 - 1988-9 — \$12.00. Any Type Used pictorial stamps any year before 1988 face value. Send to David Curtis, 1806 Sycamore Drive, Killeen, TX 76543. *633*

New-comers, Intermediate and Advanced U.S. revenue collectors...Am looking for your want lists and/or areas of interest. Personalized service custom-de-

signed to fit your very own needs. Gene R Gauthier, Box 2548, Oshkosh, WI 54903. Also want to buy your U.S. revenue collections or accumulations. *634*

Wanted: Business School stamps also known as College Stamps. Joseph F. Antizzo, Box 997, Church Street Station, NYC, NY 10008. *645*

Revenues Wanted: Austria, Klagenfurt municipal beer tax, Erler #A1. Portugal and Azores, Contribution Industrials 1894-1901. Mozambique, Impusto Postal: Taxa, 1928. New South Wales, Internal Beer Duty, Barefoot #8 (Osborn #2.499), c. 1887-1890. Cinderellas needed: Arabia, Chapier's #1-5 uncanceled. Atlantis first issue. Dominick J Santocki, Rd2, Stillwater, NY 12170. *646*

For Sale or Trade: Photo copies of Swiss sections of the following: Gred Geo. C. Lundy, Glsasgaw 1896 (English) no illustrations; Gilbert & Kohler, Paris c. 1906 (French) illustrated; Forbin 1914 (German) illustrated; Schaufelberger, from Schweizer Breifmarken Rundschau from 1947 to 1950 (German) known as Schaufelberger catalog. U.S. \$7.50 each or will accept Swiss municipal tax stamps in trade. All copies made from originals. Gene Kelly, Steinerstrasse 15, 8253 Diessenhofen, Thurgau, Switzerland. *647*

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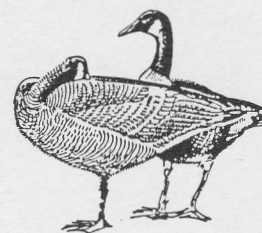
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		Missouri 1981 Lesser Scaup	40.	South Carolina 1983 Pintails	30.
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		New Hampshire 1983 Wood Ducks	100.	Tennessee 1979 Non-resident	800.
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