

# The American Revenuer

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◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MAY, 1988

Volume 42, Number 5  
Whole Number 405



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# The American Revenuer

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Volume 42, Number 5

May 1988

Whole Number 405

## 1988 ARA Convention: Preliminary Report

We wish to recognize those members who exhibited at the 1988 ARA Convention held in conjunction with NOJEX,

May 28-30 at Secaucus, New Jersey. NOJEX is an APS Champion of Champions qualifying show and competition is

### THE AMERICAN REVENUER

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stiff. Revenue exhibits did very well, however, with every revenue exhibit earning a Silver, Vermeil or Gold award as well as the show's Grand Award. The winners are (listed in the order in which they appeared in the show catalog):

**Embossed Revenue Stamps of Palestine** shown by Chester S Callen received a *Gold*. This exhibit showed different types of embossed stamps of Palestine including varieties, proofs, specimens and all types of usage on documents.

**U.S. Revenues, 1862-71, Perforated** shown by Daniel L. Rhoades received a *Silver*. This is a general collection of perforated U.S. Revenues including essays, trial colors, proofs, stamps, cancels, varieties and usage.

**Hessen Revenue Stamps** exhibited by Winand Hess received a *Silver*. Winand's exhibit was of the revenue stamps of the Grand Duchy Hessen-Darmstadt from 1868-1918, Hessen Republic issues 1919 to post-WWII, and also included the Corut Fee stamps of 1929 to post-WWII.

**A Specialist's Sampler of United States First Issue Revenues** shown by Brian M. Bleckwenn received a *Gold* and the *APS Award for Best pre-1900 Exhibit*. This exhibit consists of selected pages from a specialized collection showing essays, models, specimens, proofs, trial color proofs, stamps, specialized cancellations, major plate varieties, double impressions, bisect usages and fiscal history.

**United States Private Proprietary Stamps** exhibited by William M. Fitch received a *Gold* and the *Best in Revenues Section* award. This exhibit contained revenue stamps issued by the government to help finance the Civil War, with the designs of the stamps selected by the tax payer subject to approval by the government.

**Palestine and Israel Revenues** as shown by Larry Cohn earned a *Silver* medal. Palestine revenues from 1882-1918,

British Military and civilian administration 1918-1948 and state of Israel revenues from 1948 to date made up this exhibit.

**Legal (and Not So Legal) Distilled Spirits During Prohibition** exhibited by "Elliot Ness" received a *Silver*. Elliot's exhibit included stamps used to pay the federal taxes on industrial alcohol and medical spirits during war time prohibition and the later years of the "Noble Experiment." Also shown were transfer stamps, lock seals, federal prescription blanks and stamps used on seized spirits.

**United States Telegraph Issues, 1862-1947** exhibited by George Kramer received a *Gold*, the *NOJEX Grand Award* and the *ARA Grand Award*. Mr. Kramer's exhibit included First Issue revenue stamps, telegrams, etc. through the various private telegraph companies which issued their own stamps and franks. The ARA Grand Award consisted of an engraved crystal obelisk from Tiffany's in New York. It is intended that in the future we will continue to give an object of worth to the best revenue exhibit at our annual convention.

**U.S. Internal Revenue Essays** exhibited by Ernest C. Wilkens received a *Vermeil medal with the felicitations of the jury*. This collection offers a view of the wide field of essays for documentary, proprietary and excise tax stamps from the days when banknote printers competed for government contracts. It showed some of their experiments, proposals and trials.

**Revenue Stamped Paper of the U.S.** shown by William Gerlach was awarded a *Gold* medal. This exhibit was a survey of the colors, shades and uses of Revenue Stamped Paper of the U.S. from 1863 to 1901.

The Society's congratulations is extended to all of these exhibitors—they are all winners.

## Advertiser's Notes

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

**Glass Slipper** (Andrew Hall) has rescheduled 1988 sales for August 26 and November 25. This will allow more time between sending out the catalogs and the sale date and enable more of their US customers to use their free photocopy service. They have also extended their services in another way to make it easier to trade with them—for some time they have accepted US checks in payment with no banking charges, and now have extended this to cover Australian dollars. The August 26 sale includes some fine GB embossed material that enthusiasts should not miss, as well as good revenues from

British Commonwealth, European and Middle Eastern countries. The Cinderella sections are also bursting with interesting items. Free catalog from the address given in their ad.

**H.J.W. Daugherty's** next auction will be held on Saturday, July 16th at the Sheraton Ocean Park Inn, Eastham, Massachusetts. Among the items to be offered are literature, covers, post cards, revenues (both Scott and non-Scott), documents and stocks. In the revenue section is a nice selection of special tax stamps, taxpays including tin foil tobaccos. The cover section includes many stampless, Civil War patriotics, advertising and covers by states. Catalogs are available from the address in their advertisement.

## The Editor Notes...

...that member Duane F. Zinkel (2323 Hollister Ave, Madison, WI 53705) has assumed the operation of the ARA's foreign sales circuits and the distribution of catalogues. Duane is presently working his way through the backlog of corre-

spondence. More information will be available in TAR soon. Circuits will begin circulating soon and a new list of catalogues will be published in the next few months.

...that this issue has been seriously delayed due to a breakdown of the editor's computer hard drive (now fixed).

# The Half Cent Orange Battleship on Document, and a "Proper" Usage of a Single 1/2¢ Gray

by Michael Mahler, ARA

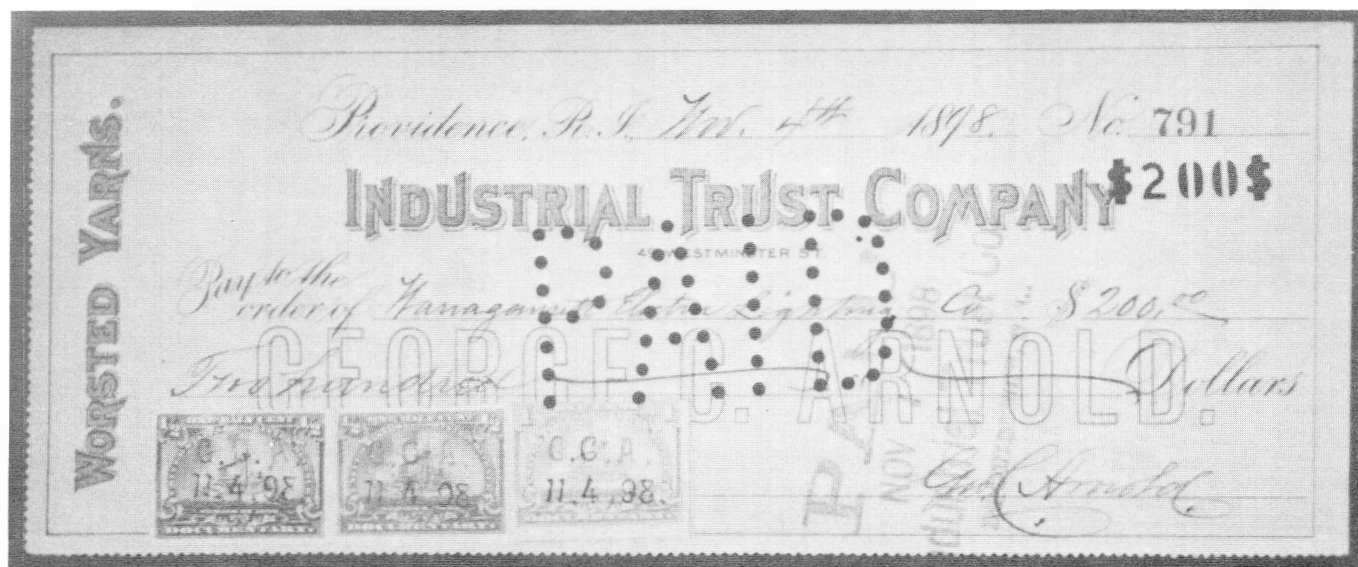
One might expect the relationship between the catalog value of a documentary revenue stamp and the number of examples still on original documents to be roughly constant. There are some stamps, however, whose scarcity on document appears to be conspicuously out of proportion to the Scott value of the stamp itself, and the Spanish-American War issues include at least three of these. The most extreme example is probably the 80¢ Battleship, which catalogs a paltry twenty-five cents, yet appears to be genuinely rare on document. The 1¢ small "I.R." overprint, another stamp cataloging less than a dollar, is also scarce if not rare on document (Patetta, 1987, 1988), but I expect the stamp featured here, the ½¢ orange Battleship, will ultimately prove the rarest of this trio on document. Scott lists it at only \$5 used, but the piece illustrated here, from Bob Patetta's excellent exhibit of checks, is the only one I am aware of that bears this stamp. It is a check of George C. Arnold, manufacturer of worsted yarns, drawn on the Industrial Trust Company of Providence, R.I. on November 4, 1898, and bearing the unlikely and attractive combination of the ½¢ orange, ½¢ gray and 1¢ blue Battleships, each cancelled by "G.C.A. 11.4.98" handstamp. Hopefully readers will be able to cite more examples of the ½¢

orange on document, but frankly, I do not expect many.

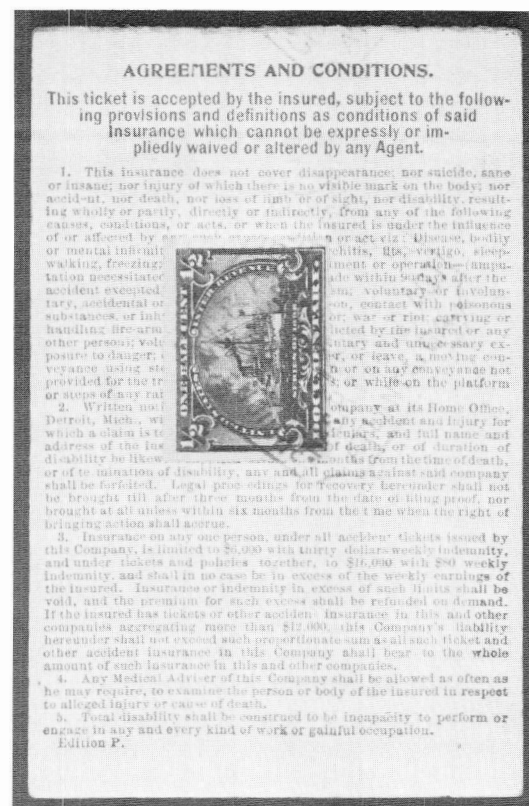
It is possible to add a bit of background about usages of the ½¢ documentaries. The stamps were necessitated by the tax on policies of insurance (other than life insurance), which was ½¢ per \$1.00 premium, or fraction thereof. No other tax required a ½¢ payment, and presumably these stamps were virtually all purchased by insurance companies. Certainly policies bearing the ½¢ gray are not uncommon, although one also sees fairly often policies with the tax overpaid by ½¢ because of an evident lack of ½¢ stamps.

At this juncture I cannot resist the opportunity to describe a charming "proper" usage of a single ½¢ gray on an accident policy for a railway trip. As illustrated, the entire policy is printed (in red and two shades of blue) on both sides of a 2½ x 4 inch card. It was issued by the Standard Accident Insurance Company of Detroit, and its general terms cover injury to passengers on a broad class of common carriers. For 50 cents, it provided coverage for two days, with benefits of up to \$25 weekly for 26 weeks. As can be deduced from the hand-stamped cancel, this particular policy covered a trip on either the Western & Atlantic Railroad, which ran from Atlanta to Chattanooga, Tennessee, or the Georgia, Carolina & Northern Railroad, which ran from Atlanta to Monroe, NC.

Figure 1. 1898 bank check bearing the 1/2¢ orange, 1/2¢ gray and 1¢ Battleship documentary revenues.



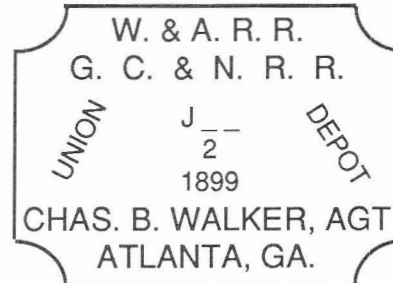




**Figure 2.** Front and back of an 1899 accident insurance policy for a railway trip, bearing a single 1/2¢ gray Battleship. The handstamp cancel has been partially filtered in order to show more clearly the wording of the policy.

The use of either the orange or the gray  $\frac{1}{2}\text{¢}$  stamp on a check, let alone both of them, thus appears to be something of an anomaly. Possibly it was philatelically inspired. Certainly by the 1890s the creation of philatelic covers was a well established practice, with collectors arranging to have letters bearing exotic frankings mailed to them from all parts of the world. Writing a check resembles mailing a letter to yourself in that the check will eventually be returned to you, and as evidence that philatelically concocted payments of the check tax do exist, Bob Patetta's collection also contains two checks on the Hamilton Savings Bank of Hamilton, Missouri, made by a J.D. Van Volkenburgh, one dated 1898 and bearing two  $1\text{¢}$  Proprietaries, the other made in 1901 and bearing the  $\frac{1}{2}\text{¢}$  and  $1\frac{1}{2}\text{¢}$  Proprietaries! One can of course imagine scenarios in which these usages would *not* have been philatelically motivated, but these are unlikely. In any case, if George C. Arnold did use the  $\frac{1}{2}\text{¢}$  orange Battleship on the check shown above with the intention of creating a rare and collectable item, he succeeded admirably, and ninety years later we thank him for it!

I thank Henry Tolman for providing information from *Poor's Manual of Railroads*.



**Figure 3.** Drawing of the handstamp cancel on the policy shown in Figure 2.

## References

- Patetta, R. A One and Only? *The Check Collector*, 1987  
September, p. 10.  
Patetta, R. So Much for "Unique." *The Check Collector*,  
1988 February, p. 13.  
*Poor's Manual of the Railroads of the United States*. New  
York: H.V. and H.W. Poor, 1899.

# Haiti Revenue Stamps on Postal Covers: Epilogue

by F. Burton Sellers, R.D.P., F.R.P.S.L.

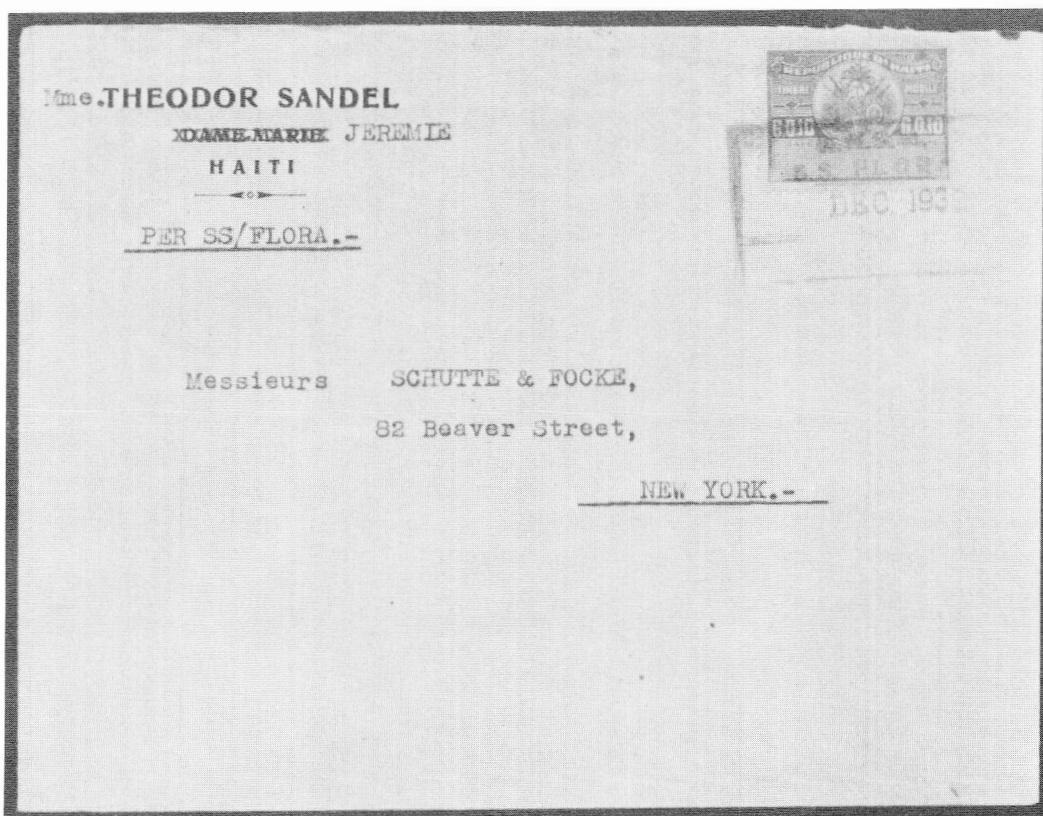
As is often the case when one introduces a new philatelic subject about which little or nothing has previously been written, the door is opened to further disclosures. My article in the March 1987 issue of this publication (41:43-48) on Haitian revenue stamps used on postal covers has brought further information from several collectors and has more than doubled the number of such postal covers reported.

Even before these other collectors weighed in with their comments, an auction lot comprising four such covers turned up at an Alevizos sale. The unusual feature of this lot was the fact that three of the covers had paquebot cancels! Photos of these covers, furnished by the ultimate purchaser Mr. Gerald Boarino of California, tickled one of my memory cells and directed me to my own collection of Haitian paquebot covers. There I found the cover illustrated as Figure 1, making this the ninth cover of this type in my collection. Mailed aboard ship en route from Jeremie to New York, the cover is franked with the 10 centimes red American Bank Note Company issue, Dalsimer number 79. The cancel is the black rectangle of the

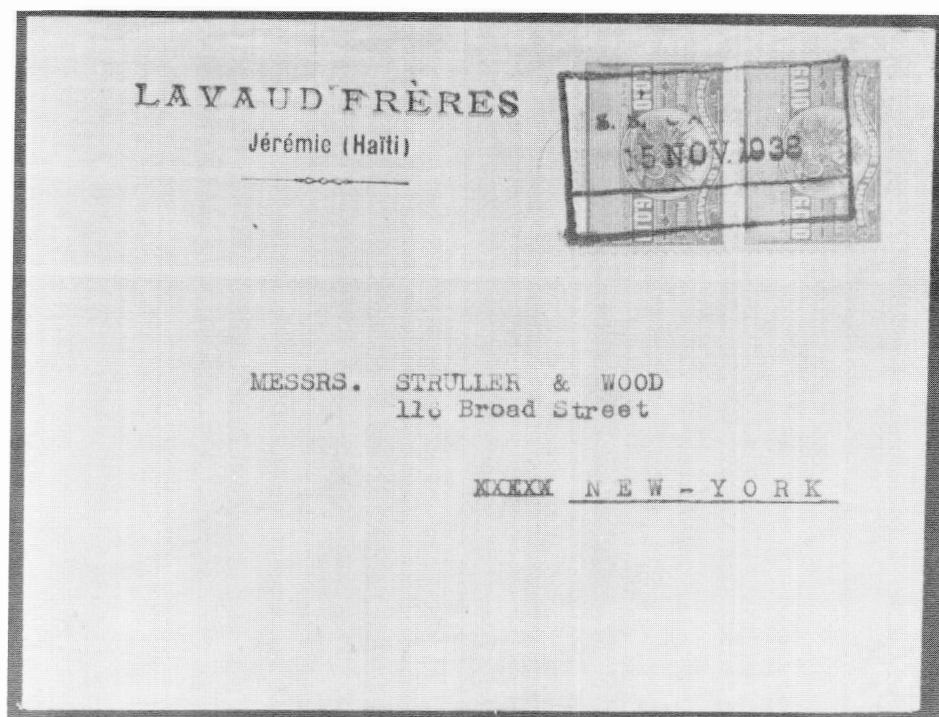
*S.S. Flora* of the K.N.S.M. Line dated December 1939.

It is quite similar to two of the covers in the lot Mr. Boarino acquired, one of which he kindly shared with me and is illustrated as Figure 2. Also originating at Jeremie and addressed to New York, it bears a pair of the 10 centimes red stamp, Dalsimer number 79, canceled November 15, 1938, aboard a steam ship (S.S.) of the K.N.S.M. Line. Although only a portion of the ship's name shows in the cancel it was probably the *S.S. Calypso*, the only "steam ship" of the line known to be operating in those waters at that time and with a name beginning with "CA." A second cover in the Boarino lot, from the same source and addressed to the same New York

**Figure 1.** Ten centimes revenue stamp with paquebot cancel of K.N.S.M. Line *S.S. Flora* to pay postage to U.S.A.







**Figure 2.** Pair of 10 centimes revenue stamps paying double rate postage to U.S. Paquebot cancel of K.N.S.M. ship, probably S. S. Calypso.

firm, is franked with a single copy of the 10 centimes Dalsimer number 79 and canceled November 23, 1938, with the same type of K.N.S.M. rectangular cancel. The name of the ship is not decipherable, only the letters "M.S." standing for "Motor Ship." It was probably the *M.S. Strabo*, one of the few motor ships of the line known to be operating in Haitian waters at that time. Another possibility would be the *M.S. Castor*, though available records indicate this ship did not begin service until 1939.

The third cover in the lot also bears a single copy of Dalsimer number 79, canceled at Cayes June 21, 1934, and also addressed to Struller and Wood in New York. The fourth cover from this same Struller and Wood correspondence is the most interesting of the group. It is also franked with the same 10 centimes red stamp and originated in Jeremie, but bears a spectacular large purple cancel of the *Campagne Nederlandse de Navigation, Amsterdam*. No date is indicated and it is not certain if this was a cancel applied by the local agent in Jeremie, or aboard ship by the purser. The latter is considered more probable.

Correspondence from Mr. Peter Jeannopoulos of New York discloses a veritable cornucopia of additional covers. Not only does he have eight covers in his own collection, but he knows of at least two others in other collections. Among his covers are four that are approximate counterparts of those illustrated as Figures 2 and 3 of my original article. Like those in my collection, all four originated outside Port Au Prince and are addressed to parties in that capital city. This lends some credence to the opinion previously expressed that these covers are most likely examples of the temporary lack of postage stamps in the cities of origin.

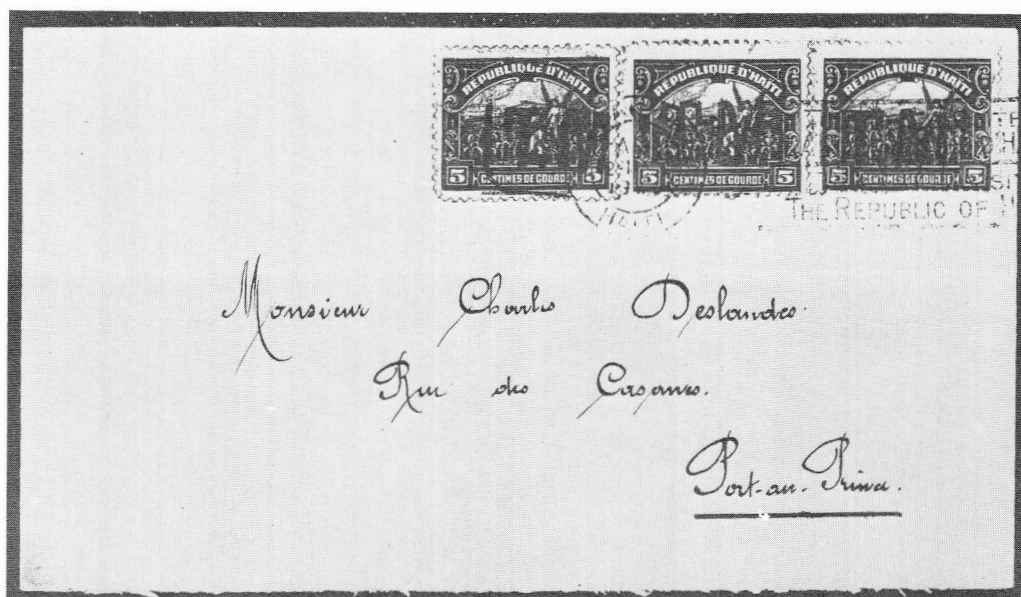
However, all six covers are tinged with some suspicion as

to their real nature. Like the two in my collection, three of the four in the Jeannopoulos collection were mailed on July 7, 1922, and received in Port Au Prince on July 8, July 14 or July 22. The fourth originated in Bainet on June 18, 1922, and is backstamped in Jacmel on July 19 and in Port Au Prince on the same July 22. The same types or combinations of overprinted "Droit de Transmission" stamps were used on all six covers and five of the six are addressed to people identifiable with the postal service in Port Au Prince.

Two of the Jeannopoulos covers are addressed to Monsieur Clement Deslandes and to Madame Deslandes and mine of Figure 3 of the original article to the Director General of Posts. Mr. Jeannopoulos understands that Clement Deslandes was the Director General of Posts at the time and believes he had the covers mailed to himself and to postal service employees. That would explain how all but one were mailed from widely disparate locations on the same day! At least one of the covers in other collections is of similar nature. Whether contrived or philatelic, these covers represent very uncommon usage of revenue stamps for postal purposes and all give every evidence of having passed through the mails.

Two other covers in the Jeannopoulos collection represent the first reported usage on cover of early twentieth century postage stamps overprinted "T.M." (for *Timbre Mobile*) for revenue purposes but used for postal purposes. Three of the denominations of the 1920 Agriculture and Commerce issue, the 5, 10 and 15 centimes values, were overprinted with these letters in a rectangular box. The 5 and 15 centimes values were overprinted in red and both the 5 and 10 centimes values in blue. The basic stamps used were Scott numbers 311-313 and the resulting revenue overprints Dalsimer numbers 135-137. Both covers were canceled at Port Au Prince on May 12, 1930.

**Figure 3.** Use of postage stamps overprinted for revenue purposes to pay postage on domestic mail.



One bears a single each of the 5 centimes stamp with blue and red overprints. The other has a single copy of the 5 centimes stamp with the blue overprint and two singles of the same denomination with the red overprint (Figure 3). Both are addressed in the same hand to people in Port Au Prince, the one with the three stamps to a Mr. Charles Deslandes. Could he be a relative of PMG Clement Deslandes and these covers be representative of more philatelic usage?

The seventh and eighth covers are counterparts of those shown in Figures 6 and 7 of the original article. The cancel on a small cover with a single copy of the 5 centimes revenue stamp (Dalsimer number 78) is indistinct but is that of Port Au Prince. Almost identical to that of Figure 7 is the eighth cover, the same 5 centimes red revenue stamp being canceled on May 17, 1976, on an identical cover from the Government Telecommunications group. As an alternative to my suggestion that the stamp paid some sort of tax on a telegram, Mr. Jeannopoulos points out that these envelopes were used to mail telephone bills. He suggests that the bill was received with the stamp affixed to the envelope and canceled and that any tax due was paid by revenue stamps affixed to the bill itself when it was paid. While this may be correct, it is still puzzling why any stamp was needed on an official service stamp from a government agency, and why a revenue stamps was used if the bill was sent through the mail. Another possibility would be that the revenue stamp could be affixed to either the bill or the envelope and it would not matter greatly as long as the tax was paid and the stamp affixed and canceled. The absence of a town name in the cancel on both covers would lend some credence to the latter concept. Perhaps one of the readers in Haiti can enlighten us on how telephone bills are handled.

Proving once again that it never rains but what it pours, still another cover with postal use of a revenue stamp to pay the postage appeared in a Phillips New York auction shortly after the original article was published. Lot number 216 was a cover similar to that of Figure 1 of the original article, franked with a copy of the same 2 centimes "Quittances" stamp of 1883, Dalsimer number 87, mailed from Port Au Prince to Jacmel in April 1892.

If we include the two covers in other collections, which I have not seen, we now have a total of 24 covers using revenue stamps to pay the postage, although perhaps as many as six to eight of them are suspect as of philatelic origin. The latter suspicion notwithstanding, the small number of such covers thus far recorded suggests that they are quite rare, indeed much scarcer than the much sought-after covers of Haiti's first issues, the imperforate Liberty Head stamps.

In closing this epilogue, attention is directed to several typographical errors that crept into the original article. The date of the French journal referred to in the first full paragraph on page 44 should be 1895, not 1885. The U.S. Marine Corps occupation mentioned on page 45 began in 1915, not 1914. Somehow the extraneous letters "U.S." crept into the text near the end of the last full paragraph on page 45 and should be deleted. One of the Scott numbers listed in the first column of page 46 picked up an extra "3" and should be 41, not 341. A number of words were omitted from the last sentence of the penultimate paragraph in the third column of page 46. The first part of the sentence should read, "Thus it would appear more likely that the revenue stamp usage characterized...." A few other immaterial typos are obvious and do not require enumeration.



# Philippine Fiscal Stamps Since Arnold Warren

by Douglas K. Lehmann, ARA

There are many entry ways to the collecting of Philippine fiscal stamps. Some get there from WWII Pacific experiences, others from Spanish colonies, more from US possessions, and many from extending back-of-the-book areas. However, once you start collecting these elusive fiscals, all collectors share one common denominator. That denominator is the basic reference and numbering system of the late great Arnold H. Warren. Warren last published his findings in 10 issues of *The American Philatelist* running from October 1967 through July 1969. (His first publication was in 1941 with update notes into the 1950s but the APS articles have revised numbers in some areas.)

This handbook is still the basic reference and the numbering system of choice by collectors, dealers and others to include in ads, auctions and articles in this journal. Prices (like the seasons and income tax laws) do change. For the latter part of the 1970s prices stabilized at twice Warren. Today the standard is up to five times Warren's original prices (less exceptions for the very common or the very scarce). On September 4, 1978, Leonard Warren (Arnold's son) gave permission to William J. Oliver to use and reprint any of Arnold H. Warren's articles to include his numbering system. Mr. Oliver subsequently and graciously gave the philatelic community carte blanche to use these numbers without checking back with him. However, some new discoveries have been made since Warren's 1967-68 publication.

The purpose of this article is to show, in one location, the recorded and unrecorded major additions known to the author. My scope is limited to the first 1000 numbers which includes the administrations of Spain, United States and the Japanese but excludes Republic issues. I have given these discoveries Warren numbers. Whether someone other than Warren can assign Warren numbers is a philosophical debate. The debate is akin to the argument of whether a tree falling in a forest makes a sound if no human is around to hear it. All I know is that myself and a few other colleagues do this and no one objects. In fact the number W-743A shown later in the table was assigned by Ken Goodfellow more than 15 years ago. In all cases I have followed the conventions established by

Warren. In some instances Warren has more than one convention. For example, he uses both "dl" and "DL" for double left. Proof issues are labeled with a "P" both preceding and following the basic number. Fortunately, the latter allowed me to use both proof numbering conventions for the 1899 Giro issue where two sets of proofs exist for identical values. I normally follow whatever convention that is in use in the section the new discovery falls.

The table herein displays the listings. This table provides the new number, description with value, remarks and footnote listing previous articles that feature the discovery. I will add more listings if members have knowledge of additional findings. However, I do not list the same *stutter* or *kiss* control numbers that overlap each other. Stutter numbers are too numerous to list and in the author's opinion should not require a catalog listing other than a footnote that they exist. The only control number errors I have attempted to record contain different overprint types, different numbers, extra numbers in separate locations, and inverted (or sideways) numbers on the same fiscal.

At the end of this table are some known fakes, oddities, and a few perplexing problems that still need answers. I am a member can help solve these mysteries, please inform the author or the editor.



W-445P



W-549P

W-560P

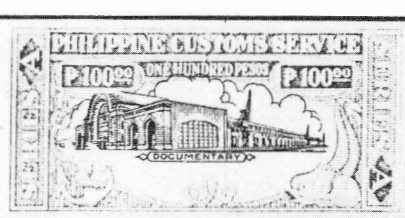
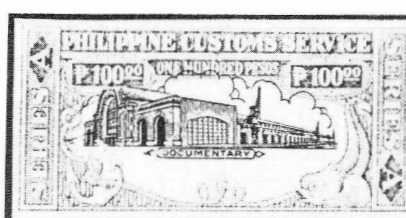


## New Warren Discoveries

Number	Value	Description	Remarks	Footnote
W-P425-45	1c-P15	1899 Giro proof sheetlet containing all 21 type A values arranged in two rows of 9 seriatim with a third row of 3 couche. Perforated and light blue with no margins.	1 known	A
W-436P	P3	1899 Giro type A light blue imperforate proofs	2 known	B
W-439P	P5		2 known	
W-440P	P6		2 known	
W-444P	P10		2 known	
W-445P	P15		4 known	



W-743A



W-681R (Type F Control Number)

W-P891

W-517A	1c	W-517 2c Internal Revenue diagonal bisect (the known piece has two 2c stamps plus the bisect to pay a 5c customs fee, all tied).	1 known	C
W-517P	2c	Rose red card proof	1 known	D
W-548P	1c	1906 Internal Revenue Imperforate Proofs. Overprinted with duplicate "0000" control numbers (in red except black for 20c and 50c).	1 set known	E
W-549P	2c			
W-550P	5c			
W-551P	10c			
W-552	20c			
W-553P	50c			
W-556P	P5			
W-560P	P200			
W-601L				
&R	P20,000	Internal Revenue series. Change color from black to blue-black		D
W-632a				
W-625DLb	P20	Two left control numbers, one Type A and one Type B		D
W-648	P500	This Type A entire has now been observed		F
W-657b	20c	Single Type A control number (versus Type D)	#7179743 observed	D
W-665Aa	10c	Yellow (distinct shade variety)		G
W-666ADL	50c	Two left control numbers (1 observed)	#230000	G
W-667BDL	50c	Two Type C control numbers with added Type A control number of 243254 underneath left number.	Cs=243254 to 243279G	
W-668BP	P1	Replaces W-668B which is now known as never been issued	#84391 known	H
W-681L&R	P200	Control number observed as Type F		D
W-683Ldl	P1000	Double left control number each different		D
W-743A	4c	10x11 small documentary series of 1927	1,480,000 & 50,000 printed	I
W-745A	P3			
W-760	50c	11x11 small documentary overprinted VICTORY (overprint different from postage)	1 mint copy known	J
W-772A	2c	Documentary stamped paper oval with woman and anvil, carmine.	1 known	K
W-779	5c	Documentary stamped paper light blue similar design to W-776 but larger. 1940? Only found on tax clearance certificates	5 known 20,000 estimated printed	L
		1943? Cattle Registration Stamped Paper inscribed PHILIPPINE EXECUTIVE COMMISSION:		M
W-798	P1	Blue—Certificate of ownership		
W-799	P1	Red—Certificate of transfer		
W-821A	25c	Type C overprint on Sello W-385		N
W-289W	10c	Watermarked double-line PIRS		D
W-859W	P10	Watermarked single-line USPS		D
W-862	P100	At least 1242 printed		D
W-P891	P100	Orange-yellow and black imperforate proof with no cancels		O
W-P891p	P100	Orange-yellow and black perforated 12 with control numbers (A, blue)	#3209 observed	D



W-900 P2 Motor Vehicle Drivers License Stamp Carmine with blue numbers  
roulette 7 1 right half known P

### Other Warren Related Information

[W-29] Authentic fiscals with fake overprint of HABILITADO POR LA NACION.  
[W-88 (W-13)] Clear overprint with A in HABILITADO shorter than other letters.  
[W-90 (W83)]  
[W-333] P2 Has never been observed and Warren's proposal that it is W-339 is probably correct.  
W-498 P9 1902 Giro series. This value was assumed printed and issued but no surviving example has surfaced.  
[W-517] 2c Mint fake exists that is easy to identify. Look for vertical background lines behind PHILIPPINE ISLANDS and small block values versus larger script values.  
W-568-82 Small 10x10 Internal Revenue series. Left and right straight edge fiscal perforated 11 to produce fiscal perforated 10x10x10x11 and 10x11x10x10. I own a P50 10x10x10x11 that has the design cut in at right reducing paper width from 40mm to 39mm with added perforations at left. Microscopic evaluation of 11 perforation shows no ink of cancel on edges where ink is on 10 perforation edges. An unfortunate ploy as 10x10 is hard to find and these bogus perforation fiscals should be kept but listed as 10x10 examples.  
W-613A P200 Internal Revenue perforated 10x11. Printed, stocked, but presumed 53,800 Q  
W-163C P1000 destroyed Dec. 31, 1929, before 1930 issue was placed in service but 10,600  
W-613D P5000 some may have been issued and could exist. 2,700  
Quantities printed under remarks column.  
W-633 1c Internal Revenue, 11x11, violet. 625,800 printed but withheld since there was no 1c rate, but some could have been issued. Q  
W-667B 50c Should exist with 2 Type C control numbers beyond number 243280 but none found so far G  
W-682L&R P500 Still not observed so overprint type is unknown.



Fake W-90 (Authentic W-83 with fake overprint)



Fake W-517

### Remarks

- A. Strangely, while not recorded by Warren this came from his collection after he died in 1976. It was given to Warren by Mr. Theodore Sheldon. First published by E.R. Vanderhoof in the December 27, 1947, issue of *Weekly Philatelic Gossip*. An illustration was published in the June 1979 issue of *The American Revenuer* when this 1947 article was reprinted there.
- B. The July 1900 issue of *Filatellic Facts and Fallacies* (San Francisco), publisher, Mr. W. Sellschopp.
- C. E.R. Vanderhoof in an unknown issue of *Weekly Philatelic Gossip*.
- D. Author's collection, observed in auction catalog, or observed in another collector's holdings by author.
- E. Government proofs with overprints were printed by the BE&P and approved by the Bureau of Insular Affairs in 1906. These proofs are apparently examples that escaped as a favor to some government official.

- F. "'Missing' Revenue Stamp Discovered," in Jan-Mar 1986, *International Philippine Philatelic Society News*.
- G. "Japanese Occupation: New Internal Revenue Error," April 1988, *Japanese Philately*.
- H. "The Lady Unveiled," July 1987, *Philippine Philatelic News*, and "Found at Last," Feb 1987, *Japanese Philately*.
- I. "The Washington Printed Philippine Island Revenue stamps," Part II, Third Quarter, 1983 and "Documentary Discovery," Fourth Quarter, 1985 both of *Possessions*.
- J. "The 1944-45 Provisional Victory Issue," May 1954, *The Collectors Club Philatelist* (NYC).
- K. "Another New Stamped Paper," April 1987, *The American Revenuer*.
- L. "New Philippine Documentary Stamped Paper," Feb 1987, *The American Revenuer*.
- M. "Japanese Occupation of the Philippines Unreported Cattle Registration," Sep 1983, *The American Philatelist*.
- N. "New Customs Provisional," First Quarter, 1986, *Possessions*.
- O. Two blocks of four (one with top sheet margin) and one of ten (since broken up) known to author and seen in philatelic circles since about 1970. A pane probably exists that these came from.
- P. "Unlisted Revenue," Third Quarter, 1981, *Possessions*.
- Q. "The Washington Printed Philippine Island Revenue Stamps," Part IV, First Quarter, 1984, *Possessions*.

# Tell Us Pretty Cancellation, Who was N.V.B.?

by Richard F. Riley, ARA

The precanceled proprietary of 1875 shown in Figure 1, as these things go, is reasonably common. Though the stamp has been around for a century, I have never seen a claim as to the identity of N.V.B. nor have queries of fiscalists versed in this area of esoterica produced an answer.

My recollection is that many are found with original gum and that they all are found with the same date. That could indicate either that there was something wrong with the cancel (mis-dated/mis-lettered) or that, after having been precanceled, there was a change in plans (company closure/alteration in business methods), any of which might have resulted in remainders.

Having watched for a proprietor of a proprietary with a proper proper name, perhaps for 20 years, one has finally surfaced. Shown in Figures 2 and 3 are two trade cards for N. Van Beil & Co. who produced Rye and Rock. The reverse of Figure 2 is shown in Figure 4 and provides evidence that Van Beil promoted Rye and Rock as a medicinal.

Following on a bit further we find that trademark 7001 (second line top, Figure 4) for Rye and Rock was assigned to one Nathan Van Beil, New York City, New York on an application filed November 23, 1878 (Official Gazette 1879; 15:125).



Figure 1. The N.V.B. precancel.



Figure 2. Van Beil's "Hard Times" trade card.

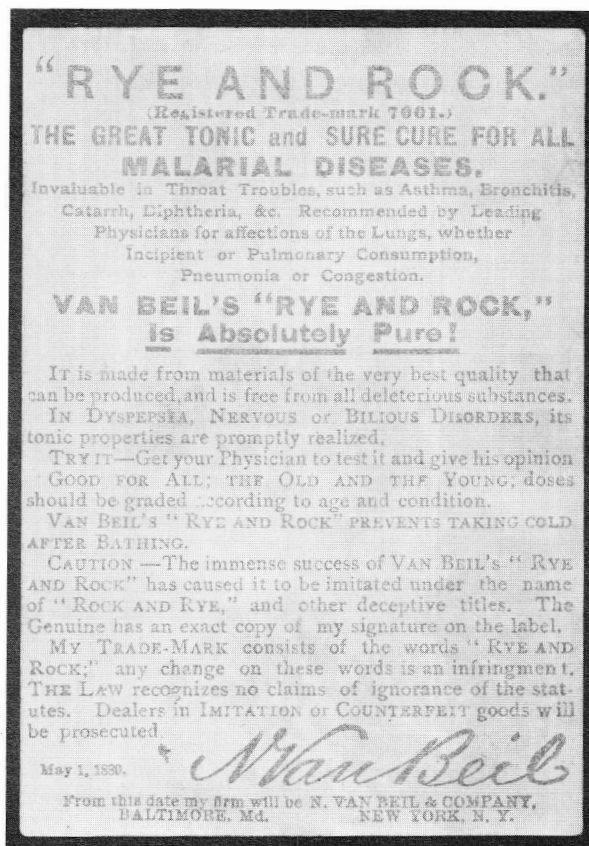


Figure 4. The reverse of Figure 2.

## New Publication

*French Colonies Revenues Part V—Misc. and Island Colonies.* 89 pages, 8½x11 inches, 482 full size illustrations, spiral bound, card covers. Price \$14.50 postpaid from Donald L. Duston, 1314 - 25th Street, Peru, IL 61354.

This is a priced catalog of the revenue stamps of the smaller French Colonies including Madagascar, Martinique, Guadeloupe, Reunion, etc. This is the second of a five part catalog of

the revenue stamps of the French Colonies and former colonies, now independent. Part I North African Colonies was issued in 1987 (price \$16.50 postpaid). Part II Sub-Sahara African Colonies, Part III Mid-East Colonies, and Part IV Far-East Colonies, are in preparation for publication later this year.

## Mexico: an 1886 Stagecoach Cancel

by Victor Kreloff, ARA

This cancel is a horizontal 26 x 33mm oval handstamp in blue reading as follows:

ADMON DE DILIGENCIAS GRALES  
ENE  
12  
1886  
MEXICO

There are extra curved lines above the ADMON and the

GRALES, and horizontal lozenges of four diamonds each flank the MEXICO. I have this on a couple of 1885-1886 1 Centavo documentaries, MEXICO D.F.

In the days before the railroads, the Diligence between Mexico City and Vera Cruz did not run until a company of Cavalry could be scheduled to travel with it. Until the mid-nineties a customs gate stood on this road near Mexico City, the last of the infamous Octroi system.



Figure 3. Another Van Beil trade card.

So there you have it. The precancel is dated September 5, '74, the trademark application November 23, 1878, and the trade card May 1, 1880. Could this be Nathan's precancel? I would be happier with the assignment if the cancel was dated in the 1880s. Probably we will never know unless someone finds a suitably stamped 100 year old bottle of Rye and Rock from the factory of Nathan Van Beil.

[It is quite possible that the government had a hand in bringing the use of these stamps to an end. A similar product, ToluRock and Rye, was manufactured by the firm of Lawrence

and Martin, who also used a private die proprietary stamp. Henry Holcombe speculated that, "it may well be that the Internal Revenue Department called a halt on their lucrative business. Evidently Tolu Rock and Rye more closely resembled a liquor of high potency than a proprietary medicine. There may have been some medicinal properties in the alcohol but it seems the manufacturers were more subject to pay a rectifier's tax instead of the nominal proprietary tax." (Stamp and Cover Collectors Review, 1939, October; 3:202).]



# 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.

**Michael Bradmiller** 4581, 15725 Tuba St, Sepulveda, CA 91343, by Eric Jackson. US.

**William J Caron** 4577, 712 E 1st St, #1, Duluth, MN 55805, by Richard Friedberg. US revs (esp. narcotics), Italian revenues.

**Tex N Collaros** 4580, 1762 Alcester Rd, Mayfield Heights, OH 44124, by Richard Friedberg. Collector/dealer, local auctions—fed and state liquor, cigarette and misc tax issues, philatelic show stamps, telegraphs, Xmas seals.

**Richard Jaeger** 4573, 873 Dover Center Rd, Westlake, OH 44145, by Larry Cohn and Glen J Morton. US, Canada, Philippines.

**Donald J Lewis** 4574, 106 Leroy St, Binghamton, NY 13905, by Richard Friedberg. Collector/dealer, Iroquois

Numismatic and Susquehanna Collectables.

**Ronald L Rummel, Sr** 4575, 149 Avon Belden Rd, Avon Lake, OH 44012, by Secretary. Dealer, Ron's Mail Bid Sales & Estate Liquidation.

**Donald Segretti** CM4578, 4041 MacArthur Blvd, Suite 170, Newport Beach, CA 92660, by Eric Jackson. US revs pre-1940.

**Walter White** 4579, 2513-53D Cedar Tree Dr, Wilmington, DE 19810, by Dennis Heffline. US revs.

**Thomas H Williams** 4576, Box 296, Rumford, ME 04276, by Richard Friedberg.

*Highest membership number assigned on this report is 4581.*

### New Members

Numbers 4554-4564

### Applications for Reinstatement

**Timothy M McRee** 3363, Rt 3, Box 336, Claremont, NC 28610, by Kenneth R Goodfellow. US Scott-listed, US Possessions, Danish WI, North Carolina, fiscal literature.

**Timothy J Ryan** 1462, 98 De Haven Dr, Apt 4C, Yonkers, NY 10703, by Eric Jackson. Revs and cinderellas of Austria, Bosnia and Hungary.

### 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:** Brian Bleckwenn and Peter Pierce

**Central Representatives:** Kenneth Trettin and Joseph S. Einstein

**Western Representatives:** Eric Jackson and Richard Riley

**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

### 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

**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. Selligen, 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.)

## Reinstated from 1988 NPD List

Frederick P Angst  
Richard T Barnes  
T Lewis Barbieri  
Rog Beals  
John J Benson  
Gerald Dudek  
Robert S Dyer  
Sinclair L Edwards  
Gerald R Engstrom  
Joel Fassler  
Perry B Hansen  
Donald W Jatho, Jr  
Jerry B Kedrierski  
Jonathon W Kennedy  
Charles H Kern  
Richard T Lesnewski  
Arnold Lorbeer  
Miodrag Mrdja  
Sarath K Munasinghe  
Paul A Nelson  
Peter V Pierce

Peter W W Powell  
John P Rahm, Jr  
Dr Dale W Ritter  
Howard A Schneiderman  
Bernard Schukraft  
Melvin Silverberg  
John S Tomkinson  
Daryl O True  
Pat Vassalluzzo  
Tony M Waggoner  
John A Williams

## Deceased

James R Giegerich

D Luppés

## Membership Summary

Previous membership total .....	1386
Applications for membership .....	9
Applications for reinstatement .....	2
Reinstated from 1988 NPD list .....	32
Deceased .....	-2
Current membership total .....	1427

## Library Notes

George R. McNamara, Jr., ARA Librarian

Any member wishing to borrow materials from our library may do so, the only requirements being that the borrower pay postage and the cost of the mailer in addition to submitting a completed ARA Library request. This form appeared in the library supplement to the October 1986 issue of *The American Revenuer* and has since appeared several times on TAR's mailing wrapper.

This form requires the borrower to date and sign the request as well as furnish their ARA number and their mailing address to which the material is to be shipped (the form is used as a shipping label). This form is the result of losses that resulted when a former borrower returned library materials with another request. The requested material was shipped and never received by the borrower—he had moved twice since the then current membership directory had been published; and, the further claimed that he never made the request but that it must have been left in the book by a previous borrower.

Incomplete forms continue to be a problem as can be seen by the partially completed forms illustrated here. Perhaps you have been wondering what happened to your request. Please take time to check your request before sending it to the library.

Please use the form below or a photocopy of it when making requests from the ARA Library (in lieu of the form printed in the 1986 Library Supplement). You must include the following: the date, your signature, your ARA number and complete the mailing label (please do not use rubber stamps or stick-on labels on the mailing label as this will be used to send materials to you).

Request for Library Material	
To: ARA Librarian, G. McNamara, Jr. Box 136 Nora Springs, Iowa 50458	Date: 5/19/88
I hereby request the loan of the following items from the ARA Library. I have read the Library Rules as printed on page 2 of the 1986 ARA Library Supplement to <i>The American Revenuer</i> and agree to abide by them. (A maximum of 4 items will be shipped at one time if available. Alternates will be shipped if any of the first four items are unavailable. Items will not be back-ordered, please resubmit request.)	
Item #	Title
1. E-261	PHILIPPINE TAX PAIDS
2. C-18	CLASSIC BRITISH FISCALS
3. H-90L	MCSBAGH'S U.S. ALL FUND SEAL CAP. FR
4. H-111	THE ALANIS GUIDE TO RUSSIAN LEADERS FANTASIA
Alternates:	
1. A-1115	STAMP FUND OF THE COMMONWEALTH OF VIRGINIA
2. H-121	CHECK LIST OF TUBERCULOSIS POSTAL ISSUES OF THE WORLD
3. H-122	THE CHRISTMAS SEALS OF SYMBYSEVSK FORENINE A. IRON
4. H-123	THE TUBERCULOSIS SEALS OF MEXICO, H. IRON
SIGNATURE* _____ ARA Number* _____	
Leave blank for Librarian	
Unpaid Bal. _____	
Postage _____	
Mailer _____	
Total _____	
Credit _____	
Due Library _____	
Credit Bal. _____	
Shipped _____	

### LIBRARY RATE

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City \_\_\_\_\_  
State & Zip \_\_\_\_\_





# ERIC JACKSON

Phone (703)481-1356

PO Box 1209 • Herndon, VA 22070-1209

## MAIL AUCTION #33

**CLOSING DATE: JULY 26, 1988**

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; 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	NEWSPAPER PR86* VF inclusion PHOTO	75.00
2	PN1-18 full set cancelled on 9 postal notes, March 14, 1945, Omaha, NE F-VF	-----
3	Revenues on document, mostly First Issues, 1¢-\$10 values, 39 various	-----
4	R15c and 4¢ Calif on Wells, Fargo & Co. First of Exchange, San Francisco, CA, F	-----
5	R15c New York Life Ins. Co. receipt, bold blue h/s cancel, Tolman type N-431, F-VF	-----
6	R27c First Nat'l. Bank of Gettysburg, PA check, Dec. 30, 1869 F-VF	-----
7	R27c John H. Manny's Patent Combined Reaper and Mower bill of sale, F	-----
8	R27c as above, but with a Self-Rake F	-----
9	R37c pair, R24c used on Lancaster Starch Co. stock cert., Sept. 29, 1866, F-VF	-----
10	R36b mss. marriage certificate, Feb. 11, 1863, Linn County, Missouri, F	-----
11	R98a* original gum F PHOTO	45.00+
12	R164p used postally on cover from New York City, Jul 24, 1900 F-VF	-----
13	2¢ Bureau issue with mss IR used on a check from El Dorado, CA, Aug. 10, 1898 F	-----
14	2¢ Bureau issue with mss IR used on a check from Kinsman, OH, Oct. 25, 1898, tears in check	-----
15	R166r bisected half tied by purple h/s cancel to a portion of a check F-VF	-----
16	R191a surcharged as R185 F-VF RARE PHOTO	60.00
17	R222 pair with F.D. handstamp F	18.00+
18	R226 F-VF punch cancel PHOTO	200.00
19	R227 perfin faulty	200.00
20	2¢ Washington head used on a promissory noted dated Oct. 10, 1919, stamp hangs over edge of document and is faulty	-----
21	R229 used postally on a Norfolk, VA cover dated June 24, 1935 VF	-----
22	R279 VG-F	16.00
23	R281 VG-F	13.00
24	R479 F	7.50
25	R483 VF uncut	8.00
26	R555 F-VF uncut, crease	30.00
27	R558 F-VF uncut, faded mss cancel	17.50
28	R637 JUMBO margins, crease PHOTO	5.00
29	R638 VF	6.00
30	R644 F-VF small thin	15.00
31	R672 VF crease PHOTO	75.00
32	R673* F-VF	3.00
33	R724 F-VF cut cancel	4.50
34	R728* F PHOTO	80.00
35	R729 VF uncut	20.00
36	USIR Documentary meter used on back of a stock transfer bill of sale F scarce PHOTO	-----
37	R866* Plate #8162 block of 6 F	-----
38	RD120a inverted overprint, normal straight edge (it comes this way only), small hole punch cancel, F RARE PHOTO	(225.00)
39	RD281 F-VF cut cancel	6.00
40	RD307 F-VF cut cancel	20.00
41	RD333 F-VF cut cancel	20.00
42	RD335 F cut cancel, crease	30.00
43	RE30 plate #413 block of 4, F-VF	-----
44	RE44 block of 8, F creases, faults	80.00
45	RE145 used sheet of 100, W.G.A., Kingsburg, CA cancel, tack hole faults	12.00
46	RF12 F-VF usual creases PHOTO	125.00
47	RG11a double impression F-VF CV as mint	30.00
48	RG14 F	10.00
49	RG15 F	20.00
50	RG16 F	13.00
51	RG17 F	12.00
52	RG18 F straight edge	12.00

53	RH1, 1A 1¢ cigarette, used on a full pack of cigarette tubes F	-----
54	RJ4a* inverted opt, F-VF straight edge	8.00
55	RJ44b used on complete, but empty, Demerol Hydrochloride box VF	-----
56	RK38 VF embossed cancel	10.00
57	RL6 F-VF small tear	22.50
58	RM85 demand note VF	15.00
59	RM102 estate inventory, lists ownership of one-half of a sloop, one-third of a sloop industry, two negro girls, F-VF	25.00+
60	RM110 promissory note, F creases	8.00
61	RM128 performance bond, VF crease through stamp	110.00
62	RM153 promissory note, F-VF crease in stamp	18.00
63	RM162 promissory note F-VF	27.50
64	RM165 superb strike on back of a performance bond VF	40.00
65	RM167 estate inventory listing eleven negros, VF bend in stamp	110.00
66	RM201 promissory note VF	40.00
67	RM240 demand note VF usual tiny hole in st	17.50
68	RM241 performance bond VF usual pinhole	15.00
69	RM260b promissory note F-VF	15.00
70	RM261a demand note F-VF	15.00
71	RM263c partially printed notarization VF	17.50
72	RM281a promissory note VF crease thru stamp	13.00
73	RM373 promissory note VF	6.00
74	RM575 import certificate for tea VG-F	60.00
75	RN-A10 "Tapeworm" full document F stain along left side of document as usual	900.00
76	RN-B16a signed by James Fair F-VF PHOTO	250.00
77	RN-D1* Woodworth Mill, Agency of the Bank of California, sheet of six up, F few stain spots	12.00
78	RN-P5 Chicago, Rock Island & Pacific RR stock agreement F-VF	35.00
79	RN-U1 Dayton & Michigan RR stock cert F-VF	25.00
80	RO6c F-VF short perf	15.00
81	RO7d F rough perfs, thin	15.00
82	RO9b F thin spot	2.50
83	RO10b F-VF few short perfs	15.00
84	RO14b F short perf	22.50
85	RO15d VF small stain, pinhole	12.50
86	RO17d horiz pair F-VF short perf	1.00+
87	RO20a F-VF PHOTO	30.00
88	RO22a F PHOTO	50.00
89	RO35a F	10.00
90	RO38b VG few short perfs PHOTO	90.00
91	RO44a F few short perfs PHOTO	50.00
92	RO47d F-VF thin	15.00
93	RO58d VF crease	4.00
94	RO59b F-VF thin spot PHOTO	45.00
95	RO75dr F rough perfs PHOTO	25.00
96	RO81b F dry print PHOTO	65.00
97	RO88a VF sealed tear	22.50
98	RO105b F PHOTO	25.00
99	RO112a VF	5.00
100	RO114d F-VF rough perfs	8.00
101	RO115a pair, mss cancel PHOTO	7.00+
102	RO116c VG thin	15.00
103	RO120d F-VF PHOTO	60.00
104	RO123a VG G. W. G. & Co. printed cancel	10.00
105	RO126b VF	17.50
106	RO134d F thin PHOTO	50.00
107	RO142b F thin	30.00
108	RO144d F thin spot PHOTO	25.00
109	RO146a F short perfs	17.50
110	RO164d F creases, thin PHOTO	40.00
111	RO165b F large sealed tear does not detract appears F PHOTO	325.00
112	RO167b F short perf	25.00
113	RO168b VF crease	8.00
114	RO175d VF light crease, short perf PHOTO	60.00

115	RO181b F-VF PHOTO	22.50
116	RO186a F PHOTO	80.00
117	RS30a F	5.00
118	RS36b VF crease PHOTO	45.00
119	RS42d F	7.00
120	RS51c F	8.00
121	RS57d F-VF thin spot PHOTO	55.00
122	RS62b F-VF	4.00
123	RS87d pair F	2.50
124	RS101d F	10.00
125	RS125a repaired tear PHOTO	165.00
126	RS196c F	10.00
127	RS201b F-VF tear	15.00
128	RS266a F thin PHOTO	40.00
129	RS288* no gum, block of 54 F-VF	540.00
130	Linman & Kemp facsimile label, two examples on a bottle label, VF sealed tear	-----
131	RT2hd F thin	85.00
132	RT28d F-VF PHOTO	45.00
133	RY2 used on document for transfer of a machine gun, F-VF	120.00

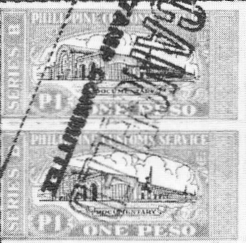
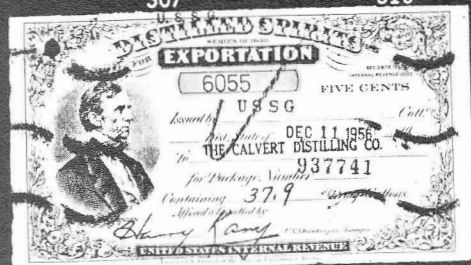
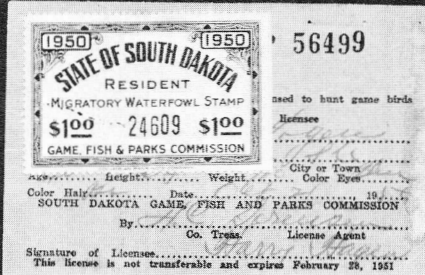
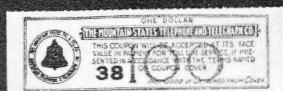
### BEER STAMPS - Priester Catalogue Numbers

134	1 die cut F PHOTO	20.00+
135	4 F	4.00
136	23A VG-F	4.00
137	23C* F	2.50
138	35 F two small tears	3.00
139	38E F-VF thin, tear	4.00
140	48A VF couple tiny faults PHOTO	15.00
141	66 VG-F	3.50
142	69 F-VF wrinkles	4.00
143	83D F	7.50
144	110A F-VF	2.50
145	123 F crease	15.00
146	128 F	1.25
147	129 F crease, small scrape	6.00
148	151C F stain PHOTO	17.00
149	191B VF small stain PHOTO	30.00
150	192B VF few small internal tears	6.00
151	195B F thin, tack hole	7.00
152	208a with PA 1/6 bbl beer attached F creases	15.00

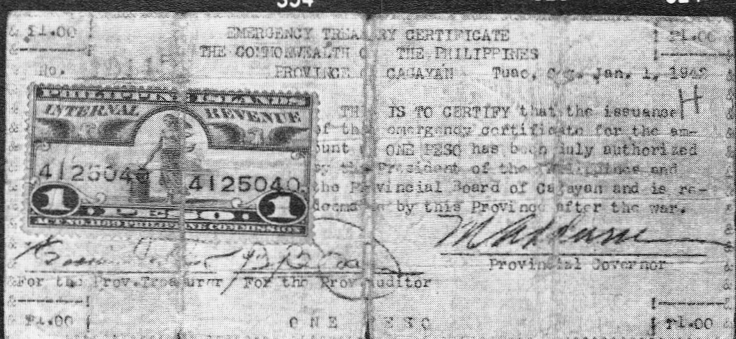
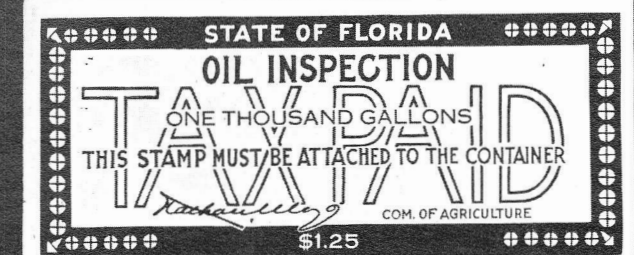
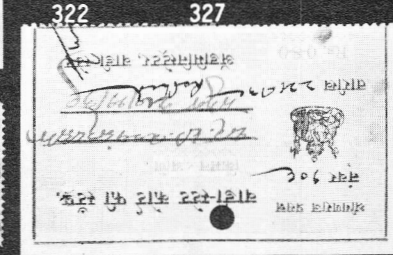
### TAXPAIDS - Springer Catalogue Numbers

153	FILLED CHEESE FC11 right side corners abraded and drawn in PHOTO	60.00
154	OLEOMARGARINE FE67a VF perfin	12.00
155	CIGARETTE TA274b on full pack of RAMESES VF	-----
156	-TA343a & 344a on full pack of DELICADOS VF	-----
157	-TB116a F-VF creased PHOTO	10.00
158	CIGAR TC190 F-VF	4.00
159	-TC315 VF light crease	6.00
160	-TC329 var F thins PHOTO	9.50
161	-TC363 on full pack of MURIEL TRIUMPH SIZE Cigars, VF fancy package, stamp is torn	-----
162	-TC499b VF	4.75
163	-TC456a F-VF crease PHOTO	17.50
164	-TC465b unlisted F-VF creases PHOTO	-----
165	-TC702a VF PHOTO	30.00
166	-TC756a unlisted F creases, small thin PH	-----
167	-TC978a VF crease, thin	4.00
168	-TC1058b unlisted VF thins	-----
169	-TC1120a VF crease	7.50
170	-TC1172a full sheet of 20 F-VF	300.00
171	-Series 123 Class E 20 Cigars imperf VF PH	-----
172	-TC1198a unlisted F-VF creased	-----
173	SNUFF TE207 F-VF light crease PHOTO	50.00
174	-TE534b F PHOTO	50.00
175	-TE948b on full tin of SQUARE SNUFF VF	-----
176	-TE948b on full tin of RALPH SCOTCH SNUFF VF	-----
177	-Series 125 15 oz imperf, unlisted VF PHOTO	-----
178	TOBACCO TF1 horiz pair F-VF	4.50+
179	-TF36 VG-F stained	10.00
180	-TF66Ea surcharge reads down at right, unlisted, F-VF small thin PHOTO	-----
181	-TF82A VF faulty	20.00
182	-TF113C F-VF thin spots, light soiling	25.00
183	-TF183A F-VF varnish	4.00
184	-TF183C F-VF varnish	4.00
185	-TF262A F	17.50
186	-TF827 F creases PHOTO	20.00
187	-TF896 VF PHOTO	10.00
188	PRIVATE TOBACCO STAMPED PAPER Series of 1878 4 oz IRONSIDES, VF usual edge faults	-----
189	-1879 Prov. 4 oz OLIVER & ROBINSON RALEIGH VF PHOTO	-----
190	TOBACCO STRIP TG89A sheet of 20, F-VF some separations and small faults	20.00+
191	-TG206a on full package of MODERN AGE TOBACCO, VF stamp is broken	-----
192	-TG657a full sheet of 20 F-VF some sep'n.	6.00

CONTINUED ON NEXT PAGE



MANUFACTURER OF OLEOMARGARINE, JULY, 1945	MANUFACTURER OF OLEOMARGARINE, AUG, 1945
MANUFACTURER OF OLEOMARGARINE, SEPT., 1945	MANUFACTURER OF OLEOMARGARINE, OCT., 1945
MANUFACTURER OF OLEOMARGARINE, NOV., 1945	MANUFACTURER OF OLEOMARGARINE, DEC., 1945
MANUFACTURER OF OLEOMARGARINE, JAN., 1946	MANUFACTURER OF OLEOMARGARINE, FEB., 1946
MANUFACTURER OF OLEOMARGARINE, MAR., 1946	MANUFACTURER OF OLEOMARGARINE, APR., 1946
MANUFACTURER OF OLEOMARGARINE, MAY, 1946	MANUFACTURER OF OLEOMARGARINE, JUNE, 1946



The following 22 lots are all Series 122 provisionals, many unlisted in Springer.			
193	SERIES 122/120 1 oz imperf, red printed district surcharge, F-VF	-----	
194	-1½ oz imperf, purple handstamp district surcharge, F-VF creases, thin	-----	
195	-TG850Cb F creased	7.50	
196	-(TG856Ca unl) 7 oz roul Bureau surcharge, F-VF creased	-----	
197	SERIES 122/121 7/8 oz imperf, red Bureau surcharge, VF	-----	
198	-(TG864Cb unl) 1½ oz imperf, red Bureau surcharge, F	-----	
199	-TG865Bb F	6.00	
200	-TG865Bdr F-VF	6.00	
201	-(TG865Cb unl) 1 3/8 oz imperf, red Bureau surcharge, F-VF	-----	
202	-(TG866Ab unl) 1½ oz imperf, violet handstamp surcharge, VF crease	-----	
203	-(TG866Bb unl) 1½ oz imperf, orange-red printed district surcharge, F creases	-----	
204	-(TG867Ab unl) 1 5/8 oz imperf, black handstamp district surcharge, VF	-----	
205	-(TG867Bb unl) 1 5/8 oz imperf, black printed district surcharge, F creases & thins	-----	
206	-(TG867Cb unl) 1 5/8 oz imperf, red Bureau surcharge, F	-----	
207	-TG868Bb F-VF pinhole, small abrasion at crease	7.50	
208	-TG868Bb var, orange-red surcharge, F-VF crease	-----	
209	-(TG868Cb unl) widely spaced red Bureau surcharge, F-VF thin	-----	
210	-(TG868Cb unl) normal spaced red Bureau surcharge, F-VF small faults	-----	
211	-2 1/8 oz, orange-red printed district surcharge, VG faulty	-----	
212	-2 1/8 oz, red printed Bureau surcharge, VG faulty	-----	
213	-TG872Cb VF	9.00	
214	-TG873Ba F ends clipped, small faults	9.00	
215	-TG889b on full package of FIVE BROTHERS PIPE SMOKING TOBACCO VF	-----	
216	-TG950b on full package of BEECH-NUT CHEWING TOBACCO VF	-----	
217	DISTILLED SPIRITS Series of 1868 Stamp for Stock on Hand, VF brush cancel	-----	
218	-Series of 1868 40 gallons on white silk paper, vign of farmer in field, VF unused	-----	
219	-Series of 1868 60 gallons on white wove paper, VF punched remainder, irregularly torn at top	-----	
220	-Series of 1868 70 gallons on white wove paper, VF punched remainder	-----	
221	-Series of 1872 20 gallons orange & black on white silk paper, vign of Fessenden, VF punched remainder, stub removed	-----	
222	-Series of 1872 40 gallons orange & black on gray silk paper, vign of Scott, VF punched remainder	-----	
223	-Series of 1872 50 gallons green & black on gray silk paper, vign of Spinner, VF punched remainder	-----	
224	-Series of 1872 60 gallons green & black on gray silk paper, vign of Hamilton, VF punched remainder	-----	
225	-Series of 1875 40 gallons green & black on green silk paper, vign of Grant, VF punched remainder	-----	
226	-Series of 1875 80 gallons green & black on green silk paper, vign of Lincoln, F used, normal tack holes, soiling, but better than most	-----	
227	-Series of 1878 40 gallons green & black on green silk paper, vign of Webster, F-VF punched remainder, small tear, creases	-----	
228	-Series of 1878 40 gallons green & black on blue paper, vign of Webster, F punched remainder, corner stain, small tears, part of stub cut away	-----	
229	-Series of 1878 60 gallons green & black on blue paper, vign of Webster, VF punched remainder	-----	
230	DISTILLED SPIRITS FOR EXPORT Series of 1872 on gray silk paper, VF punched remainder	-----	
231	-Series of 1940 5¢ blue on white, vign of Fessenden, VF usual punch in upper left PH	-----	
232	-Series of 1940 10¢ blue on white, vign of McCulloch, VF	-----	
233	BOTTLED IN BOND green strip 1933 1/10 pint F small faults	-----	
234	BOTTLE STRIP red less than ½ pint, without series designation, full sheet of 50, VF folded	-----	
235	-1 PINT red "private" strip, VF small faults PHOTO	-----	
236	RECTIFIED SPIRITS Series of 1875 20 gallons green & black on green silk paper, vign of Hamilton, VF punched remainder	-----	
237	DISTILLERY WAREHOUSE Series of 1868 black white wove paper, VF punched remainder	-----	
238	-Series of 1872 orange & black on violet silk paper, VF punched remainder	-----	
239	-Series of 1872 green & black on violet silk paper, VF punched remainder	-----	
240	SPECIAL BONDED WAREHOUSE STAMP FOR GRAPE BRANDY Series of 1878 green & black on blue paper, VF punched remainder	-----	
241	FERMENTED FRUIT JUICE 32 oz F-VF PHOTO	20.00	
242	HYDROMETER LABEL #6 F-VF sealed tear PHOTO	-----	
243	-7 F-VF PHOTO	-----	
244	-11 F-VF PHOTO	-----	
245	SPECIAL TAX STAMP Manufacturer of Oleomargarine FYE 1946 with 12 coupons, VF PHOTO	-----	
246	-Retail Dealer in Fermented Liquors FYE 1933 with 2 coupons, VF crease, pinhole	-----	
247	-Retail Dealer in Fermented Malt Liquor FYE 1942, VF	-----	
248	-as above, FYE 1944 7 coupons, VF	-----	
249	-as above, FYE 1947, F-VF tack holes	-----	
250	-Billiard or Pool Room Premises FYE 1943 1 table for 11 months, F-VF tack hole tear	-----	
251	-as above, FYE 1945 8 table for 12 months, F tack holes, toning	-----	
252	-Coin-Operated Amusement Devices FYE 1945 1 device for 5 months, VF	-----	
253	-as above, FYE 1948 2 devices for 10 months F-VF tack holes	-----	
254	-User of Motor Boat FY 1922, F thin	-----	
255	-Pleasure Boat or Yacht, 16-28 ft., FYE 1944 twelve coupons, VF	-----	
256	TAX ON ADMISSIONS, DUES, AND CABARETS, ROOF GARDENS, ETC. taxpayer copy of return, used in Honolulu, T.H., Feb. 21, 1947	-----	
257	COTTON TAX 1933-36, 3 diff metal cotton bale tags, F-VF	-----	
258	TAXPAIDS accumulation of 60 cheapies	-----	
259	CUSTOMS SERVICES STAMP FOR IMPORTED WINE & MALT LIQUOR, Series of 1891 roulette 7, VF mint with stub, 1" sealed tear	-----	
	STATE REVENUES - Hubbard Catalogue Numbers		
260	CALIFORNIA D3,a,b,c vertical strip of 4, F tear	-----	
261	-D3,a,b,c, vert s/4 on white paper, VF	-----	
262	-D4,a,b,c, vert s/4 on white paper, VF	-----	
263	-D5,a,b,c, vert s/4, VF	-----	
264	-D6,a,b,c, vert s/4 on white paper, VF	-----	
265	-D8,a,b,c, vert s/4 on white paper, VF	-----	
266	-D9,a,b,c, vert s/4, VF	-----	
267	-D11,a,b,c, vert s/4, VF	-----	
268	-D146a vert s/4, VF	-----	
269	-D148 vert s/4, VF	-----	
270	-D150a vert s/4, VF	-----	
271	-D155a vert s/4, VF	-----	
272	-D159a vert s/4, VF PHOTO	-----	
273	1968 Documentary Tax Butte County, \$1.65, 2.20, 2.75, 3.30, 3.85, 4.40, 4.95, 5.50 values, F-VF mint, straight edges	-----	
274	-El Dorado County, \$2.20, 2.75, 3.30, 3.85, 4.40, 4.95, 5.50 values, F-VF mint, s/e's	-----	
275	-Imperial County, \$1.10, 1.65, 2.20, 2.75, 3.30, 3.85, 4.40, 4.95, 5.50, F-VF*, s/e's	-----	
276	-Mariposa County, \$1.10, 1.65, 2.20, 2.75, 3.30, 3.85, 5.50 values, F-VF mint, s/e's	-----	
277	-Monterey County, \$1.10, 2.20, 3.30, 3.85, 4.95 values, F-VF mint, straight edges	-----	
278	-Sacramento County, \$1.10, 1.65, 2.20, 2.75, 3.30, 3.85, 4.40, 4.95, 5.50, VF*, s/e's	-----	
279	-San Bernardino County \$2.20, 2.75, 3.30, 3.85, 4.40, 4.95, 5.50, VF*, s/e's	-----	
280	-Shasta County \$1.10, 1.65, 2.20, 2.75, 3.30, 3.85, 4.40, 4.95, 5.50, VF*, s/e's	-----	
281	-Sutter County \$1.10, 1.65, 2.20, 2.75, 3.30, 3.85, 4.40, 4.95, 5.50, VF*, s/e's	-----	
282	Fishing & Hunting stamps, accumulation of over 400 on and off license, lot of variety	-----	
283	FLORIDA Oil Inspection O115, F-VF staple holes, VERY RARE ECV \$100 PHOTO	12.50	
284	SOUTH CAROLINA Charleston Pay Warrants 6 diff, 1932-3, F	-----	
285	SOUTH DAKOTA 1950 Res. Migratory Waterfowl stamp used on license, F-VF PHOTO	-----	
286	UTAH Private beer stamps, 27 different, mixed condition	-----	
287	HAWAII R5 faulty	25.00	
288	-R6 F-VF pinhole, PHOTO	250.00	
289	-R13 F thin spots	-----	
290	PHILIPPINES 15 Pesos stamped paper cut square with 1900 Military Government Provisional handstamp, VF PHOTO	-----	
291	-W665 sheet of 25, F-VF folded	12.50+	
292	-W-P871 Specimen ovpt, F PHOTO	-----	
293	-W-P871 Specimen ovpt, pair, F PHOTO	-----	
294	-W-P876p Specimen ovpt, F few short perfs PH	-----	
295	-W-P876p Specimen ovpt, pair F-VF PHOTO	-----	
296	-W-P884b Specimen ovpt, F-VF thin PHOTO	-----	
297	-W639b used on Cagayan Province P1 Geurilla currency, usual well-worn condition PHOTO	-----	
298	-W640b used on Cagayan Province P2 Geurilla currency, usual well-worn condition	-----	
299	-Cigars vert strip of 6 50 cigars stamps, all with faults	-----	
300	VIRGIN ISLAND Baird R46* VF	-----	
301	-R51* F crease PHOTO	-----	
302	-R52* VF PHOTO	-----	
303	-R69, 70, 71, 72, 73 all mint, VF	-----	
304	U.S. POSTMASTERS PROVISIONALS, coll of 40 different fakes	-----	
305	U.S. LOCAL POSTS fakes, forgeries, reprints, fantasies, etc. accumulation of about 400 items, about 300 different	-----	
306	CONFEDERATE STATES fakes, accumulation of 100 regular issues and provisionals	-----	
307	EXPRESS LABELS Forwarded by American Express Co. from St. Johns, MI, F-VF PHOTO	-----	
308	-as above, from Rochester, MN, F-VF	-----	
309	-as above, from Terre Haute, IN, F rounded upper left corner	-----	
310	-as above, from Worcester, MA, VG creases	-----	
311	-as above, but larger from Winamac, IN, F punch at left, PHOTO	-----	
312	BALTIMORE & OHIO RR 5¢ parcel stamp F-VF	-----	
313	POSTAL SAVINGS PS15 used F-VF punch cancel	-----	
314	CHRISTMAS SAVING STAMP 1/5¢ F PHOTO	-----	
315	MOUNTAIN STATE TELEPHONE & TELEGRAPH CO. 1933 5, 10, 50, & 100 franks, F-VF PHOTO	-----	
316	L.A.L. SMITH & CO., Palatine, IL thin PHOTO	-----	
317	SCHULTE CIGAR STORES Profit-Sharing coupons, 7 different, F	-----	
318	TRAVEL STAMPS 2/10, 4/10, 5/10 & 1 Mile, F	-----	
319	CANADA Van Dam FB17* F PHOTO	25.00	
320	-FB33 F PHOTO	100.00	
321	-FB52a* block of four, XF PHOTO	190.00	
322	-FWM57 VF PHOTO	85.00	
323	-FWT12a VG pinhole PHOTO	250.00	
324	-FX1a F corner repair PHOTO	275.00	
325	-FPS1/13 twelve stamps, 9 diff, used on four 2¢ postal notes, F-VF	11.40+	
326	-NFR11a VF PHOTO	250.00	
327	-SL10 F colored in scrape PHOTO	450.00	
328	1943 Individual Liquor Permit, F creases	-----	
329	-Bill Stamps, collection of 92 various mint & used, includes paper & perf varieties, some faults, nice lot for the specialist	606.20	
330	-Electric Light Inspection coll of 35, F-VF	64.15	
331	-Gas Inspection coll of 27 various mint & used, G	112.25	
332	-War Tax & Excise Tax, coll of 100+ stamps, F some faults	275.00	
333	Weights & Measures collection of 50 various mint & used, F-VF some faults	346.95	
334	-Manitoba Law Stamps, coll of 20 various F	59.00	
335	-Nova Scotia Bill stamps, 18 diff, thin & thick paper varieties, F few faults	62.00	
336	-Ontario Law Stamps, coll of 98 stamps incl shades, perf varieties, ovpt varieties, etc. useful lot	276.50	
337	-Quebec, coll of 107 various incl shades, etc., F some faults	81.95	
338	-Canada, over 50 various revenues, F	100.00	
339	DENMARK 100 different revenues	-----	
340	GREAT BRITAIN 6p embossed revenue on 1844 bill of lading, F	-----	
341	-Cypher labels, interesting collection of 41 various from George III, George IV, and Victoria, mixed condition	-----	
342	-Playing Cards Booth W62, Thomas De La Rue & Co., F-VF	-----	
343	INDIA-PRINCELY STATES Bastar Koeppel/Masters 154; Limbdi KM77, 241; Palitana KM150	120.00	
344	-Bhaji 1 an stamped paper with 8 an & Rs 1 revenues (KM105,107); 8a (KM124) on doc.	100.00	
345	-Jaipur 1947-8 2 share transfer certificates with 8a, Rs1, Rs5 stamps	85.00	
346	-Kholdapur-Kagel KM152,3,6; Balda KM152-7, 168	365.00	
347	-Khairagarh 4a Talbana Fee stamp pair (KM253) punched	250.00	
348	-Limbdi 1926-49 Court Fee, 29 various	244.00	
349	-Nabha KM114 x 3, 116 x 2; Surgana KM101, 103; Tonk KM204	165.00	
350	-Piploda 1926-36 Court Fee Stamps on document, total of 22	1,685.00	
351	-Piploda 1933-7 Court Fee 2a x 2, 8a x 3	260.00	
352	-Piploda 1941-9 Rs1 x 4, 8a x 4	200.00	
353	-Sailana 1945 2a, 8a (KM51,3) 2 copies ea	270.00	
354	-Wadi 8a Court Fee (KM64) PHOTO	150.00	



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

**Wanted: Netherlands** and Colonies revenues, seals, paper, cinderellas, telegraphs, municipals, embossed, locals, tobaccos, checks, proofs, essays, any fiscal material relating to the Netherlands. Send with price expected to Hanspaul Hager, 1251 Almaden Ave, San Jose, CA 95110. \*571\*

**India—Revenue** stamps of Mengani State (India), Mint, period approx. 1942-47. Full set (6+1) \$700.00 (Catalogue \$1100.00). Stocks of full sets extremely limited. Also, Sayla State revenue stamp 1 Paiso, (Fine-EF) at \$5.00 each. I. K. Thanki, 59 E Manekbag Society, Ahmedabad 380 015, India. Telephone 419223. \*572\*

**Wanted Canada** Alberta Wildlife, Manitoba Wild Life and Ontario Hunt used—paying 1/2 to 1/5 face value. French, French Algeria, Morocco and Italian hunting mint or used wanted buy or trade. Wyoming Flaming Gorge used 1964-82 used - \$3.00 each. David Curtis, 1806 Sycamore, Killeen, TX 76543-3239. \*573\*

**For Sale:** New, 1988 Edition, *The Arab-Israeli conflict on stamps: Arab and Pro-Arab philatelic propaganda against the state of Israel*, a comprehensive check-

list. Over 50 pages. Includes Revenue and Cinderella listings. \$17.50 postpaid (add \$5.00 for overseas airmail). Order Now. Dr. S. Carol, Box 414, Holbrook, NY 11741. \*574\*

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**Portugal and Colonies** revenues wanted. I will gladly buy or swap for anything in this area. Your common P & C might not be in my collection. What do you have? I will accept most anything. Rev. D.L. Birch, Box 66, New Sharon, IA 50207. \*582\*

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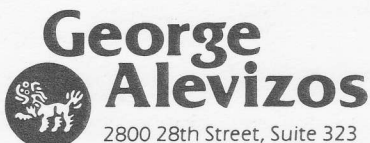
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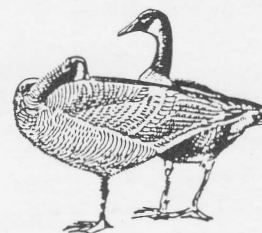
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