

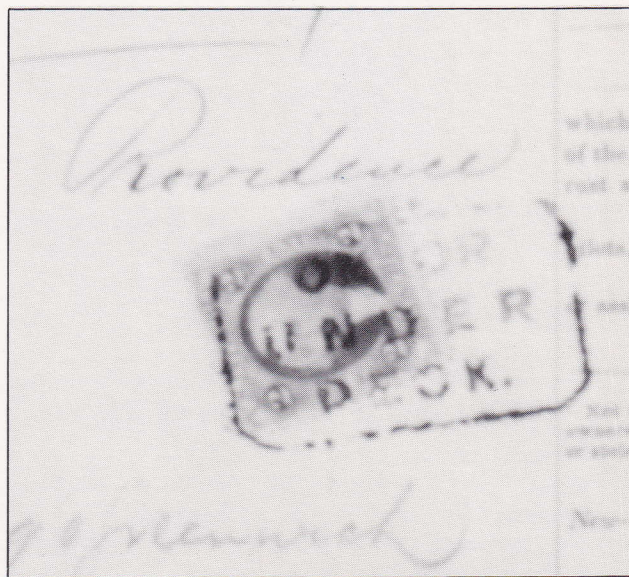


The American Revenuer

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ON OR UNDER DECK.
Was this cancel really legal?
More, inside beginning on page 159.



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July-August, 1988

Volume 42, Number 7
Whole Number 407

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27. RS165b pair, Ave/F, faulty	240.00
28. RV16 VF, MNH	15.00
29. RV26 VF, MNH	25.00
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President's Column—Richard Friedberg, ARA President

The ARA has been working for some time on gaining both better acceptance of revenue exhibits nationally and F.I.P. status for Revenues as a proper exhibit class at International level shows. Part of the process for acquiring such status is the submission to our representative to the F.I.P. (in our case, the American Philatelic Society) of a written document that argues the case for inclusion.

ARA member Martin Richardson, who is a national and international exhibitor and an APS-qualified judge at national level shows, has drafted a section to be included in the APS *Manual of Philatelic Judging*. The new judging manual is being assembled under the direction of Bill Bauer. His guidelines were that this section discuss only those items that make judging revenues on the national and local level different from other philatelic exhibits. It should be quite obvious that certain elements that a judge looks for in a good postage stamp exhibit would also be looked for in a revenue stamp exhibit. We are presenting this draft here so that our entire membership can have the opportunity to review it prior to its submission in final form to the APS. If you have any comments, criticisms, or suggestions, please write to Martin Richardson (7130 Claybeck Dr., Dayton, OH 45424) as soon as possible to make them known to him.

Additionally, Mr. Richardson is one of several members who is preparing a document for the APS to submit to the F.I.P. While elements contained in the following "Judging Revenue Exhibits" could be included in such a document the input of the ARA membership is greatly desired. Again, you are requested to please contact Mr. Richardson and outline anything you think should be included in such a document.

Judging Revenue Exhibits

1. Introduction

Revenue stamps predate postage stamps by at least 200 years. When collecting postage stamps became popular, revenue stamps were also collected. They have a great deal in common with postage stamps. In many countries it has been at times possible to use revenue stamps to pay postage just as postage stamps have been used as revenue stamps. Many revenue stamps are produced in the same manner as postage stamps. The terminology is thus the same when discussing perforations, printing methods, colors, errors, etc.

The subject area includes a wide variety of specialized fields and material. The various fields include, but are not limited to the following: fee paid stamps such as custom fees and consular service fees, occupational tax stamps, services rendered stamps, hunting and other license stamps, royalty fees, and of course the entire area of federal, state, provincial, local, municipal and private tax stamps issued for numerous purposes. Also included are telegraph and railroad stamps.

There are at this time no F.I.P. guidelines for the exhibiting and judging of revenue and fiscal stamps. In recent years the F.I.P. has permitted the exhibiting of these issues on a trial basis. There should be an F.I.P. class for them in the near future.

2. Content of the Exhibit

Exhibits which are a study of a specific type or issue of
(President's—continued on page 169)

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Phone 515-756-3542 (no one else will answer)
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“ON OR UNDER DECK” and other Nominally Illegal Cancels of the Civil War Era

by Michael Mahler, ARA

A previous article in this series (Mahler, 1988) described the handstamp “Revenue Stamp affixed by Bank, added to the check and charged 2 cents” used by the State Savings Bank of Butte, Montana to cancel revenue stamps on 1898 checks, and noted that it was at least nominally illegal because it failed to give the user’s name and the date. It is probably not generally realized that a number of cancels of the Civil War era which failed to meet these two criteria were also illegal.

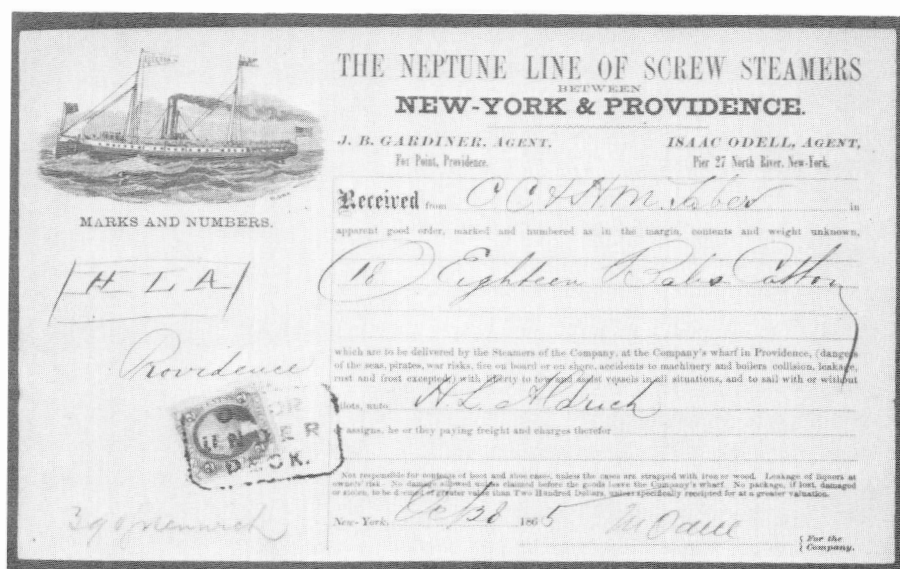
The legal setting was provided by the Act of July 1, 1862, Section 99 of which states, in regard to documentary taxes,

“That in any and all cases where an adhesive stamp shall be used...the person using or affixing the same shall write thereupon the initials of his name, and the date upon which the same shall be attached or used, so that the same may not again be used. And if any person shall fraudulently make use of an adhesive stamp to denote any duty imposed by this act without so effectually cancelling and obliterating such stamp...he, she, or they shall forfeit the sum of fifty dollars.”

Section 7 of the Act of March 3, 1863, authorized the Commissioner of Internal Revenue “to prescribe such method for the cancellation of stamps as a substitute for or in addition to the method now prescribed by law, as he may deem expedient and effectual.”

The passages just quoted were repeated verbatim in Sections 156 and 157 of the comprehensive Act of June 30, 1864, which revised or restated the entire body of previous legislation on documentary and proprietary stamp taxes.

Most handstamps used to cancel documentary stamps were apparently designed for that purpose, and thus state the user’s name and the date. Others, however, must have been in use before the stamp taxes were imposed, and were evidently kept



A domestic bill of lading with a 2¢ Bank Check stamp canceled with an enclosed box with the words “ON OR UNDER DECK.”

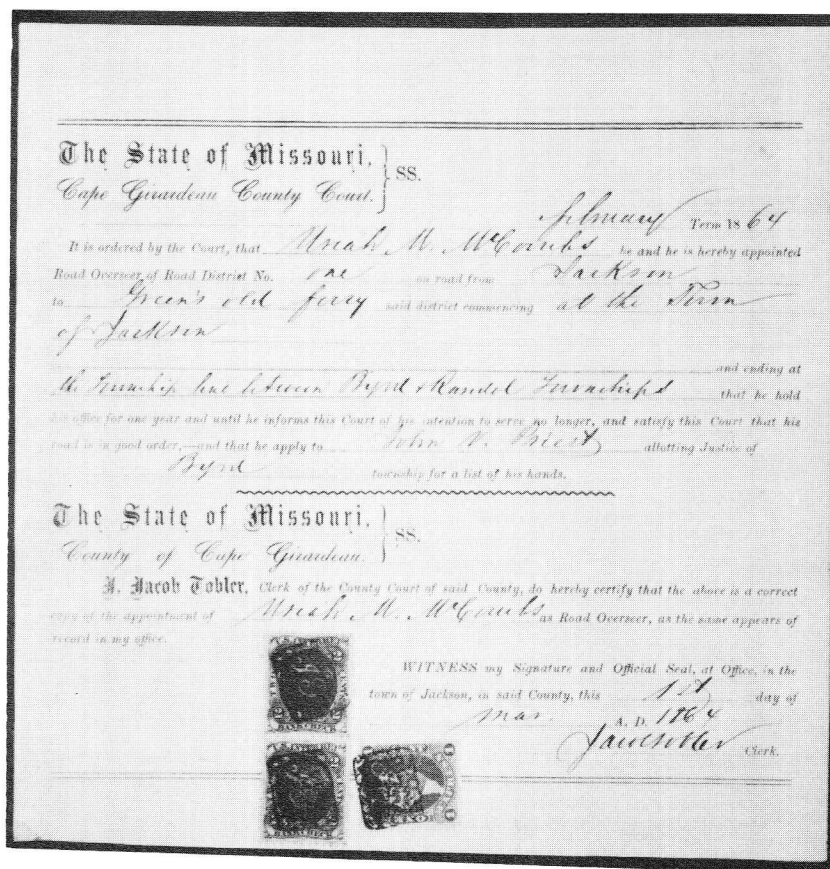
in use for the sake of convenience even though they failed to satisfy the letter of the law. The documents illustrated here show three of these. One, a 40 x 23 mm boxed handstamp enclosing the words “ON OR UNDER DECK,” ties a 2¢ orange Bank Check to a domestic bill of lading for a cargo of cotton to be shipped from New York to Providence, dated October 28, 1865. The stamp must have been intended to pay the 2¢ tax on receipts for the delivery of property, established by the Act of June 30, 1864. It seems reasonable to conclude, however, that the handstamp had a function of its own, and would have been applied even in the absence of a stamp. Incidentally, the proper tax on domestic bills of lading was controversial. A number of rulings by the Commissioner arrived finally at the policy that they should be stamped either as agreements or receipts, depending on their wording (Mahler, 1988 in preparation), but the point was rendered moot by the Act of July 13, 1866 (effective August 1), which made domestic bills of lading exempt from stamp taxes.

The second document illustrated is an appointment of a Road Overseer for Cape Girardeau County, Missouri, and was exempt from stamp tax as a document required in the normal business of the county, as established by Internal Revenue Decision No. 30 of October 1862. However, the appended jurat of County Clerk Jacob Tobler, dated March 1, 1864, was liable to the general tax on certificates, set at \$.05 by the Act of March 3, 1863. This was paid by a pair of the 2¢ blue Bank Check and a 1¢ Express, each of which bears a bold strike of an 18 x 14 mm handstamp reading "JT" in negative script. Again it seems virtually certain that this handstamp was not designed for the cancellation of revenue stamps, but was an already existing personal or "signature" stamp that proved convenient as a canceller. Interestingly, while it did give the user's initials, its omission of the date together with its small size would have made it ideal for the fraudulent re-use of stamps. For example, the 1¢ stamp illustrated here is tied to the document, but the 2¢ pair is not, and could have been used again with little risk of detection.

The final cancel illustrated is a 45 x 9 mm red boxed "First Dividend" handstamp tying a 2¢ Third Issue to a check of the Union Trust Company of New York, dated July 25, 1872. Once again it seems likely that this handstamp would have been used even if the stamp taxes had never been enacted, and that it was used as a canceller simply as a matter of convenience.

There are certainly other examples of these nominally illegal cancels on document, the various "Paid" handstamps used on checks and receipts probably being the most common, and the "CANCELLED CUSTOMS HOUSE" handstamp used on entries and manifests from the Philadelphia customs house comes readily to mind. There must be many more on off-document stamps. The straight-line ship name handstamps used by the Pacific Mail Steamship Co. are notable examples, and readers can undoubtedly enumerate others.

Although these cancels failed to give the user's name or initials and the date as specified by law, no penalty was attached to their use unless it was accompanied by fraudulent intent. Presumably there were few, if any, offenses of this type, with fewer still detected and fined. Certainly none are mentioned in the voluminous body of official pronouncements on stamp taxes that I recently surveyed (Mahler, 1988 in preparation), and the primary significance of the nominally illegal nature of these cancels appears to be that it provides an enjoyable diversion for present-day fiscal historians!



An appointment as county Road Overseer with an appended jurat of County Clerk Jacob Tobler who used a stamp with his initials to cancel a pair of 2¢ Bank Check stamps and a 1¢ Express stamp.

Machine or handstamp cancels required to cut the stamp after May 1870

As noted above, the Commissioner of Internal Revenue was empowered to redefine the legally acceptable method of cancelling documentary stamps, and on February 10, 1870, Commissioner Columbus Delano did so in Circular No. 82, which states:

"Owing to the extensive frauds committed upon the revenues by the washing, restoration, and re-use of such internal revenue adhesive stamps as have been used and cancelled by the machine known as the ribbon stamp, it is hereby ordered and prescribed, that on and after May 1, 1870, all adhesive stamps used upon the instruments, documents, writings, and papers, mentioned and described in Schedule B of the Internal Revenue Laws, shall be cancelled by the person affixing the same, either by writing upon each and every stamp, *in ink*, the initials of his name, and the date (year, month, and day) upon which the same is attached or used, or by cutting and cancelling the same with the machine called 'Wheeler's Patent Cancellor,' or such other machine or instrument as may hereafter be designated and prescribed by said Commissioner; and that no other method of cancelling such stamps, employed on or after that date, shall be recognized as legal and sufficient, until otherwise prescribed and ordered."

Note that this passage contains no specifications for cut cancellers; for example they were not required to give the date. Moreover, it stated but did not emphasize the little-known fact that handstamp cancels which did not cut the stamp were now prohibited. However, in Supplement No. 4 to Circular No. 82,* dated July 15, 1870, Commissioner Delano remedied these matters by stating:

"...I hereby prescribe the following method of cancelling adhesive stamps used upon the instruments, documents, writings, and papers mentioned and described in Schedule B of the Internal Revenue laws, to wit: The cutting and cancelling the same by a machine which shall affix the date, and so cut and deface the stamp as to render it manifestly unfit for reuse, and at the same time shall not so deface the stamp as to prevent its denomination and genuineness from being readily determined.

"All instruments used in making cancellations according to this method, must be so constructed that an ordinary blow of the hand or pressure by lever will, at one operation, produce the required cancellation.

"Any machine producing a perfect cancellation, according to the method herein prescribed, may be used.

"The Commissioner reserves to himself the right to prohibit the use of any machine which, in his opinion, does not conform to the above requirement, and collectors and assessors are hereby instructed to forward a specimen of the cancellation performed by each and every machine, which shall from time to time be used in their districts, for examination at this office.

"The use of any cancelling machines which simply imprint the initials and date, without cutting the stamp as herein required, has been and is hereby prohibited. Officers of this Bureau should report all cases in which this regulation is

violated.

"Cancellations by pen and ink are authorized as heretofore."

For the purposes of the present discussion, these directives created two new classes of nominally illegal cancels: handstamps used after February 10, 1870, which failed to cut the stamp, and cut cancels used after July 15, 1870, which failed to give the date. Examples of either type can be found on document without too much difficulty, suggesting that a sizable fraction of the stamp-using public may have been unaware that such cancels were not strictly legal. However, their illegality, like that of the earlier cancels discussed above, most probably had no practical significance, as they were probably never used with fraudulent intent, and thus never subject to penalty.

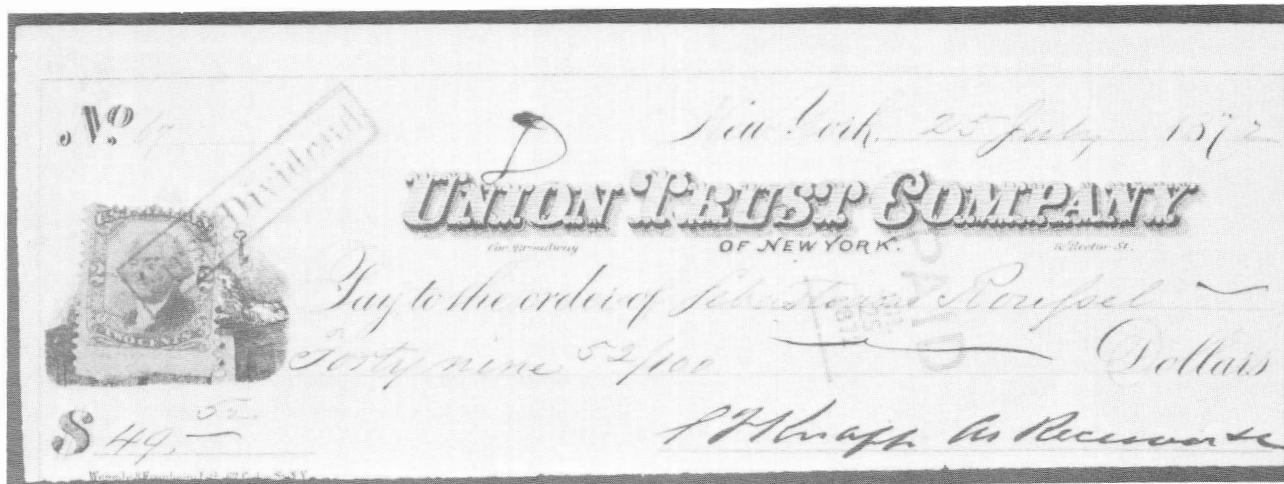
Authorization of printed or handstamped cancels

Finally, having come this far it is appropriate to consider yet another fine point, the legality of early printed or handstamped cancels. Note that the Act of July 1, 1862, required the user to "write" the cancel, and the legalistically inclined might argue that printed or handstamped cancels were thus disallowed. Moreover the Commissioner was not even specifically authorized to approve alternative methods of cancellation until March 3, 1863. On the other hand, one could argue that the Commissioner was implicitly empowered to approve such cancels by the rather broadly worded opening paragraph of the Act of July 1, 1862, which created his office and generally defined his duties and powers. It is certainly well known to specialists that a small but significant number of firms did use handstamp cancellers in 1862 and 1863.

Given this background, it would be of considerable interest to know of any pronouncements by the Commissioner on printed or handstamped cancels. Interestingly, the earliest I have found concerns proprietary stamps. Boutwell's *Manual* of 1863 reprints the proprietary stamp regulations issued by

*For the curious, Supplements 1, 2 and 3 approved the use of "E.D. Chamberlain's Cutting and Dating Stamp," "Holt's Self-inking Canceller," "Hill's Patent Revenue Cancelling Machine" and "Thomson's National Revenue Stamp Canceller."

A bank check with a 2¢ Third Issue tied to the document with a boxed "First Dividend" handstamp.



the Office of Internal Revenue in January 1863, which include the following:

"6. The general stamp must be cancelled by writing *or stamping* thereon the initials of the proprietor of the stamped article, and the date of cancelling; while the private stamp must be so affixed on the package, that in opening the same the stamp shall be effectually destroyed." (Italics mine.)

The corresponding "Regulations in regard to revenue stamps" concerning documentaries, dated January 12, 1863, includes nothing on cancellations. The next mention I have found is in a letter from Commissioner Joseph J. Lewis to the cashier of the Charter Oak Bank of Hartford, dated July 11, 1863, and reprinted by Boutwell (1863) as Correspondence No. 43. It states with regard to cancellation of stamps on documents, "Each of the stamps used should be cancelled by...writing *or printing* his or her initials and the date thereon." (Italics mine.) After this I find no official word on this topic until Internal Revenue Circular No. 39 of January 16, 1866, entitled "Cancellation of Adhesive Revenue Stamps," which states:

"In section 157 the Commissioner of Internal Revenue is authorized to prescribe such method for the cancellation of stamps as he may deem expedient and effectual.

"Under the power thus conferred authority has been given to *imprint* the initials and date upon stamps *in ink* instead of writing them. The imprint must be *distinct* and *legible*.

"If proprietary stamps cannot be so affixed to the boxes, bottles, or packages, that in opening the same, or in using the contents thereof, they shall and must be unavoidably and effectually destroyed, they should be cancelled in the ordinary manner, by writing or imprinting thereon the initials and date.

"Cancellation by writing or imprinting the initials and date, in ink, whereby the stamp is made to correspond in those particulars with the instrument to which it is affixed, is not only the legal but also the most effectual method against fraud, *and must be adopted*, except in the case of proprietary articles, where it is otherwise specially provided.

"Frequent reports have reached this office showing that the law upon this subject is very often disregarded. In some instances stamps are used without being obliterated or destroyed in any manner whatever; in others a cross simply, generally with ink, but sometimes even a pencil is used, or a hole is punched through the stamp.

"These and similar methods of cancellation afford little or

no protection against the use of stamps a second time. Great frauds may be, and as investigation shows, have been, practised upon the public revenue in this manner.

"Collectors, assessors, inspectors, and all other officers of this bureau are therefore instructed to give this subject their special attention; to bring it to the notice of persons using stamps, and to require strict conformity to the law.

"If persons, after having been fully notified of the requirements of the statute respecting the cancellation of stamps, and of their liabilities for non-compliance therewith, wilfully persist in their fraudulent use, without effectually cancelling and obliterating them *in the manner required by law*, legal proceedings should be instituted for the recovery of the prescribed penalties.

"E. A. ROLLINS, *Commissioner*"

Despite its rather late date, this might be the first formal authorization of printed or handstamped cancels on documents. However, note the use of the past tense in the statement "...authority has been given to imprint..." rather than wording such as, "I hereby authorize..." Possibly this passage refers to an earlier authorization, either informal, as in the 1863 letter of Commissioner Lewis quoted above, or in some more general and formal ruling that I have not found. In any case, this discussion is highly academic. It is difficult to imagine the Commissioner or any Internal Revenue officer objecting to the use of a printed or handstamped cancel giving the user's name and the date, since they so obviously satisfied the spirit, if not the very letter, of the law.

I believe all these toothless prohibitions of various types of cancels can best be characterized either as official recommendations, or simply as interesting idiosyncrasies of the tax laws. In any case, these nominally illegal cancels would appear to be a suitable topic for specialized study.

References

- Mahler, M. *Civil War Stamp Taxes. A Compendium of Statutes, Decisions, Rulings and Correspondence*. Pacific Palisades, CA: Castenholz & Sons. (In final preparation; this contains all the primary sources referred to in this article.)
Mahler, M. 1898 Bank Checks with Stamp Added by the Bank and Canceled with Three-line Explanatory Handstamp. *The American Revenuer* 1988 April; 42:63-4.

Mexico: an 1886 Stagecoach Cancel

by Victor Kreloff, ARA

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

ADMN 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-1890s a customs gate stood on this road near Mexico City, the last of the infamous Octroi system.

Finlandia '88 Revenue Competition

A private report and hints from a judge

by Martin Erler, ARA

The world philatelic exhibition Finlandia '88 held in Helsinki gave fiscal philatelists the opportunity for the first time to participate in a separate competition class on an international (F.I.P. sponsored) level. Although this class was to some extent unofficial (somewhat of a test) this is seen as real progress. In spite of the skeptical attitude of many, the representatives and judges from many countries indicated they consider revenue stamps to be a part of classic philately and announced their assistance to our aims.

The question of wider official recognition of fiscal philately will soon again be discussed by the F.I.P. We do not know yet how soon we may be successful in gaining a revenue classification; we may have to be patient for some time. However, a continuation of such special competition classes for fiscal philately is already planned (India '89 in New Delhi will have such a class).

At Finlandia the fiscal exhibits were placed near the youth class in a separate hall. Light conditions were excellent as lighting in the fair center was doubled just for this show. The 130 frames were widely spaced with chairs and tables provided in the corners. The exhibition was exceptionally well organized and the organizing committee is to be congratulated.

The fiscal class contained four non-competitive exhibits, 36 competitive exhibits and three literature exhibits. The jury selected by the Philatelic Federation of Finland consisted of Mr. Björn E. Saarinen of Finland, Mr. Esbjörn Jansson of Sweden and Mr. Martin Erler of Germany.

The jury awarded the following medals: three Gold, eleven Vermeil, thirteen Silver, three Silverbronze and three Bronze. An agreement with the Finlandia committee for this special class called for no Large Gold, Large Vermeil, Large Silver medals nor any special prizes or felicitations.

Since there are no official judging procedures for fiscal exhibits at the F.I.P. level, there was no judging done with any point system. There was, however, no restriction on the judges to use internally and unofficially a point system to help them reach a fair conclusion.

From the outset the judges were aware of the fact that it would be difficult to judge part of the exhibits. While for postage stamps there is ample literature and numerous experts for every speciality, they do not always exist in the fiscal area. There are only a very few experts among the comparatively small number of fiscal philatelists who are well versed beyond their field of collecting which is normally restricted to only one country.

Aside from my postal collections I had a world wide fiscal collection for many years which included some famous collections which I was able to acquire. In the course of time, like many other collectors, I have specialized on a dozen countries

and have passed the other material on to friends. At least I can say that I have a fair knowledge of fiscal philately of many countries. I have done wide research and written and published 23 catalogs so far about fiscal stamps. Additionally, I have cooperated with many other catalogers and written numerous research articles for philatelic publications. I have to mention this since one of the exhibitors uttered doubts about my qualifications. It must also be stated that the other judges are also recognized experts in their fields.

I would like to make a few comments regarding the work of the jury. A competition class in an international show is subjected to a considerably higher judging criteria than for a national or regional show. Judging was done similar to the rules for postage stamps. I remember a hint given by Bud Hennig at a judging seminar in Milwaukee: In the lower ranks we ask what is in the collection; in the higher ranks we have to ask what is missing? This is far harder for the fiscal philatelist than for the postage stamp exhibitor. I have not seen a complete collection of a single country. In some instances I am glad to have a single copy of a stamp from a rare issue—not to speak of the entire series.

We know that many fiscal stamps are far more difficult to find than most postage stamps (for which it is usually only necessary to have enough money). We also know that collectors of fiscal stamps usually have to spend more time doing research. On the other hand we cannot neglect the criteria prevailing in general philately. We especially should never come under the suspicion that being a new class of exhibiting we may wangle medals between each other in a friendly manner.

Considering all this, we have judged strictly. It would have been unwise to be too generous with medals since we knew of a large number of important collections that were not represented in this show. In the beginning it is preferable to exercise reserve instead of being forced at later exhibitions to downgrade some exhibits. This is said for the benefit of some collectors who might be disappointed at the outcome of this exhibition. There is no reason for frustration since most of the exhibits can be improved.

Some of the exhibits contained fine material, which, however, in treatment and presentation apparently dated back about thirty years. Today the standards which are binding on the jury are different. We recommend that all exhibitors who are not familiar with today's exhibiting standards consult with experienced friends.

Internal considerations of the jury are confidential and cannot be reported especially regarding specific exhibits. I am ready to answer personal questions to the best of my knowledge.

Some general hints may be useful. As I mentioned already, there are no definitive F.I.P. rules for judging fiscal philately.

There are, however, some drafts from experienced philatelists at hand. These are similar to the rules for judging postage stamps.

	Draft A	Draft B
Treatment of the exhibit	10	
Importance of the exhibit	20	25
Philatelic knowledge shown	25	
Research shown	10	30
Condition	15	
Rarity	15	30
Presentation	<u>5</u>	<u>15</u>
	100	100

(Note: Draft B combined the areas of treatment and importance, of knowledge and research and of condition and rarity.)

Within F.I.P. shows there is the tendency to reduce the possible points for presentation to five in favor of the other considerations.

Unofficially at Helsinki the levels for the medals were:

less than 50	no award
51 to 59	Diploma
60 to 64	Bronze
65 to 69	Silverbronze
70 to 79	Silver
80 to 89	Vermeil
90 and above	Gold

For comparison the guidelines for local exhibitions (rank 3) are:

less than 40	Certificate of Participation
41 to 49	Bronze
50 to 59	Silverbronze
60 to 69	Silver
70 to 74	Vermeil
75 and above	Gold

Every exhibitor should reflect on the criteria. It is not sufficient to show only some rarities. It is not enough to demonstrate completeness. Personal philatelic knowledge and research should also be presented.

Let us return to Finlandia '88. A distinct laudatio is due to all exhibitors. The announcement of the special revenue class left little time to get a collection ready and get them to Helsinki. The number of frames for revenues was limited. We know that for some of our revenue collectors there was not enough time to allow participation. Under these circumstances it was a praiseworthy effort for the exhibitors who did send their collections to Helsinki. There was fine material there, and I admit, there were some items there that I saw for the first time. In spite of minor deficiencies, it was great!

We should continue that way! I ask all exhibitors and all who intend to be present next time to make all efforts to promote our special field. It is necessary that we show what revenue stamp collecting can be! If we resign, we shall be forgotten.

Behram and the Boxes

by A.M. Mollah, ARA

Mr. Mollah, our ARA representative in India, submits this story as being "rather on the lighter vein." He adds that the tobacco tax stamps of India are normally found on tobacco tins and cigar boxes.

Behram D. Ghandhi has been a precious friend of mine. He works in the same office and we meet often. Born a Parsee, he has their magpie instincts, picking up a thread here, a needle there—he has a small little black box where we know we could get an odd ball item in the time of distress. He is known to have produced a combination brown and white shoe lace when our director broke one.

"Behram, can you get me some cigar boxes?" I said when we met one day. "I need some badly."

His face gave a strange look—"Cigar boxes?" he said, "Abdul, I know you collect stamps and also know that you do not smoke. So what you will do with cigar?"

"Behram," I said, "I am asking you not for cigars but cigar boxes. Boxes. Like the one I have here." He snatched the box from my now withdrawn hands.

"Let me see," he said, "you are nuts to be gathering boxes. Let me see what you have here."

The that strange look came on his face. The one that said that he had found my innermost secrets. Because right on the top of the box was one long strip of paper saying that one whole rupee was paid as tobacco tax to the Government of India. To me, this strip was a beauty, and the only one I so far obtained by paying a few rupees to a cigarette vendor the evening before. So this next morning I was looking for more and I knew Behram could help.

"Look, Charlie!" he said when we met again after a few days, "You are in luck. This guy has one of your boxes with not one but three twelve anna stamps. But that rascal must have noticed the gleam in my eyes because he wants thirty rupees for the box."

"I want it, Behram." I was impatient, "I need this. Three stamps on a single box. This must be a rarity. Where is the box."

Behram was cool. "Just to prove that I am a better bargainer I am going to get this box for less than thirty rupees, mind it, for less than thirty," he murmured as he went away.

"Give me what you would," he said the next day as he placed the box on my desk, "I love to see your collection grow."

(Boxes—continued on page 171)

Facsimile Reproduction of the H.H. Warner Private Die Medicine Stamp in the Company's Almanacs

by Andrew P. Ferry, ARA and Mercedes K. Ferry, ARA

Last year, Richard Riley published a fascinating account of private die medicine stamps that had been reproduced illegally in almanacs of several companies that used private dies. (Riley, 1987) The practices in this regard of one of these companies, the R.C. and C.S. Clark Company, were amplified in a subsequent article. (Ferry, 1987)

Dr. Riley remarked that, possibly as a result of murky referencing in the older literature, he had been unable to confirm the existence of any of these items other than those of R.H. McDonald (Dr. J. Walker's California Vinegar Bitters) and the Clark company. He did mention Miller's article (1984) entitled, "An Unknown H.H. Warner Facsimile." In



Figure 2. Front cover of almanac issued by H.H. Warner & Co. in February of 1883. The design measures 130 x 212 mm and is printed in black, on pink paper. On page 31 of the almanac a reader is advised that the illustration shown on the front cover is entitled, "The Botanical Savant Makes a New Discovery."



Figure 1. Scott RS258d. This stamp was first issued on November 16, 1881. It is printed in brown, the size of the engraving being 95 x 18 mm.

that publication Miller described cork seals used by the company on several of its products. They bore no similarity to the company's private die medicine stamps.

The Warner private die stamp that was issued in greatest number (3,260,000) has been accorded Scott # RS258d (Figure 1). We have found this stamp reproduced in full detail in two of the Warner almanacs and on a flyer issued by the company. This is the subject of our paper.

Both of the almanacs were issued in 1883. Casual inspection of the exterior of the first of these booklets would not suggest that it was a medical almanac. The front cover bears the title, "Book of \$2,000.00 Prize Enigmas," and depicts a man attired in western dress examining plants in a tropical setting (Figure 2). The design is printed in black on pink paper. The exterior of the rear cover bears the likenesses of six recently deceased public servants, each individually framed by an elliptical border. Because the Warner company was particularly adept at advertising itself (Ferry, 1988), its failure to list either its name or its products on the covers of this almanac is astonishing, and undoubtedly contributed to this booklet's having been overlooked by many collectors of these medical items.

But this thirty-two page booklet otherwise has all of the trappings of a medical almanac. It contains the usual assertions regarding the products' efficacy, testimonials from grateful patients, warnings to the public about fraudulent competitors, threats directed against those who might be contemplating activities that would defraud the company, etc. The bottom of almost every page bears a battery of questions, these being the enigmas referred to on the front cover and pertaining variously to literature, geography, etc. Prizes were to be awarded by the company to those who successfully answered the questions.

The aspect of this almanac that is of greatest interest to students of private die medicine stamps is the inside of the back cover, which is shown in its entirety in Figure 3. One of



Figure 3. Inside of back cover of almanac shown in Figure 2. The image of Scott RS258d is exactly reproduced at the top of the page. Size of the design, which is printed in black on pink paper, is 96 x 18 mm.

the company's private die medicine stamps (Scott # RS258d) is exactly reproduced at the top of the page. The design is in black on pink paper, and includes the denomination of value (six cents) and the term "U.S. Inter. Rev." The design measures 96 x 18 mm. The design on the revenue stamp is a trace smaller (95 x 18 mm). In addition to the illegal reproduction of the entire stamp, a second illustration on the same page shows the manner in which the federal tax stamp was applied to the bottle (Figure 3). The accompanying text also details the purposes for which the one cent, two cent and four cent private

die stamps (Scott numbers RS254d, RS256d and RS257d, respectively) were used.

The text is dated February 1, 1883. Repeal of the tax on proprietary medicines was then under consideration in Congress. The company's surmise in this regard proved to be correct, and the pertinent tax law was repealed by the 47th Congress on March 3, 1883, to become effective on July first of the same year. But although the company indicated (Figure 3) that, "If the stamp tax is repealed by congress during the year, the same style of PRIVATE STAMP will be used, as above, but without any designation of value, or 'U.S. Inter. Rev.' being printed thereon," such a facsimile label never appeared. The ones that were produced eventually by the company (Figure 5) bore no resemblance to the private die stamps.

The facsimile reproduction of the Warner private die stamp was located near the top of the inside of the rear cover of the almanac (Figure 3). Although the outside of the rear cover was adorned with the likenesses of six men, its uppermost portion was free of any design. Thus, a collector encountering a cutout would have no clue as to the provenance of this item, which would appear as a design in black on pink paper, no printing being present on its back surface. Although these cutouts are scarce, one was present in a lot of facsimile labels that was sold in a William Weiss auction on November 7, 1987.

The second Warner almanac in which we have found a facsimile reproduction of the company's private die stamp was issued later in the same year. Its front cover bears a most attractive multicolored lithograph of natives gathering herbs in a tropical setting (Figure 4). But neither the company's name nor the names of its products appear on the cover. The back cover is again a most attractive multicolored lithograph. It depicts a fanciful scene from the Battle of Tippecanoe. The company's name does not appear on the back cover, but reference is made to one of its products, "Tippecanoe," a proprietary medication that had not been mentioned in the pink-covered almanac published earlier in the same year.

The revenue stamp tax on proprietary medicines was repealed by the 47th Congress on March 3, 1883, to become effective on July 1st of the same year. On

page 17 of the above-mentioned almanac, accompanied by a notice dated July 1, 1883, the Warner company again reproduced illegally its six cent private die stamp (Figure 5). Having jettisoned its previously announced plan to develop a facsimile label that would closely resemble the no longer required private die stamps, the company advised the public about the various facsimile labels that would now be used. It illustrated two of them. The first was the strip stamp that would be used as a cork seal on the Safe Kidney and Liver Cure, on the Safe Cure, on the Safe Nervine, on the Safe

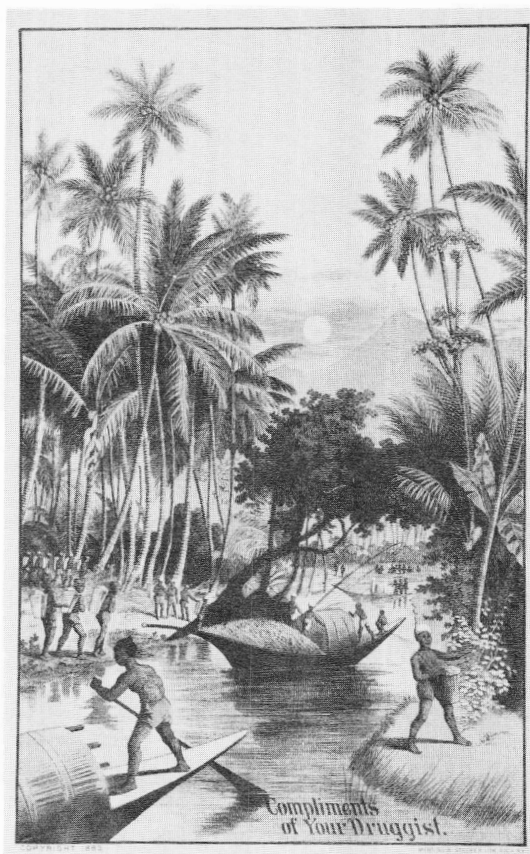
Figure 4. Front cover of almanac issued by H.H. Warner & Co. on July 1, 1883. It depicts natives gathering herbs in a tropical setting, and loading them on a river boat for eventual transport to the Warner factory in Rochester. The design of this multicolor lithograph is printed on white paper and measures 133 x 211 mm.

Diabetes Cure, and on the Safe Rheumatic Cure. The second illustrated facsimile label (Figure 5) was the one to be used on the cork of Tippecanoe. A third facsimile label, which was described (Figure 5) but not illustrated, did bear some resemblance to the private die stamp; it was used on the Safe Pills and included both the familiar safe and the Negro gathering herbs. All three of these labels were as depicted in Bruce Miller's article that was published in *The American Revenuer* in 1984. (Miller, 1984)

The facsimile reproduction of the company's six cent private die stamp (Figure 5) is the same size as the one published earlier in the year in the pink-covered almanac. It is printed in black on white paper. If encountered as a cutout by collectors it will bear on its back surface information regarding gynecologic disorders.

Interposed between the newly provided information regarding the stamps and some kitchen recipes is an amusing bit of information (Figure 5) that is continued on the following page of the almanac. The company advises that its, "Safe Remedies cannot be successfully imitated, because we exclusively own the formula, and we consume all the world's supply of the rare herbs which compose them," a circumstance that they hope to impress upon the reader by depicting the scene shown on the front cover of the almanac (Figure 4).

The third venue in which we have found an exact reproduction of the company's six cent private die stamp is on the front of a four-page flyer distributed by the company in 1883



(Figure 6). Except for a different heading, the portion of the flyer pertaining to the stamps depicts material that is virtually the same as that which is presented on page 17 (Figure 5) of the almanac issued for July of 1883. The stamp is again of the same size (96 x 18 mm) as the facsimile reproductions that appeared in the two almanacs published in 1883. It is printed in black on yellow paper. Collectors encountering this item as a cutout will find on its back surface part of a lengthy testimonial to Warner's Safe Cure and Safe Pills provided by J.B. Henion, M.D.

In Summary, this article (1) establishes the fact that the H.H. Warner Company did illegally reproduce the image of one of its private die medicine stamps in its almanacs and elsewhere; (2) describes the development of the company's

Rochester, N. Y., U. S. A., July 1, 1883.

Note Carefully the Stamps of the "SAFE Remedies."

On July 1st, 1883, we adopted the following Stamp, which will be found hereafter over the cork on **SAFE Kidney and Liver Cure, SAFE Cure, SAFE Acne, SAFE Diabetes Cure, SAFE Rheumatic Cure.** It is fawn colored and is affixed **OVER THE CORK:**

FAC SIMILE

LOOK FOR PICTURE OF SAFE ON WRAPPER AND LABEL. NOT GENUINE IF STAMP IS BROKEN.

PRIVATE STAMP.

ROCHESTER, N.Y. JULY 1 1883. ON DEMAND FOR VALUE RECEIVED. WE PROMISE TO PAY TO THE BEARER ONE CENT.

On and after July 1, 1883, **SAFE Pills** bear a round chocolate-colored Stamp. On the outer circle are the legends "H. H. Warner & Co., Rochester, N. Y.," in the center field the outline of a **SAFE** within which is a negro gathering herbs, and across the center is the firm's fac simile signature.

The private Stamp over the cork of "**TIPPECANOE**" is larger and circular in form, birch bark-colored, and contains a promissory note, cautions and the firm's fac simile signature. This cut is Three-Fourths the full size.

The old Stamps, used up to July 1, 1883, were like the following, chocolate-colored, of varying sizes, according to the size of the bottle

See that a Perfect Stamp is on every bottle over the cork.

Figure 5. Part of page 17 of the almanac shown in Figure 4. The image of Scott RS258d is exactly reproduced in black, on white paper. The size of the design is 96 x 18 mm. Also shown are the strip stamp for use on five of the Warner proprietaries, and the facsimile stamp to be used on Tippecanoe.

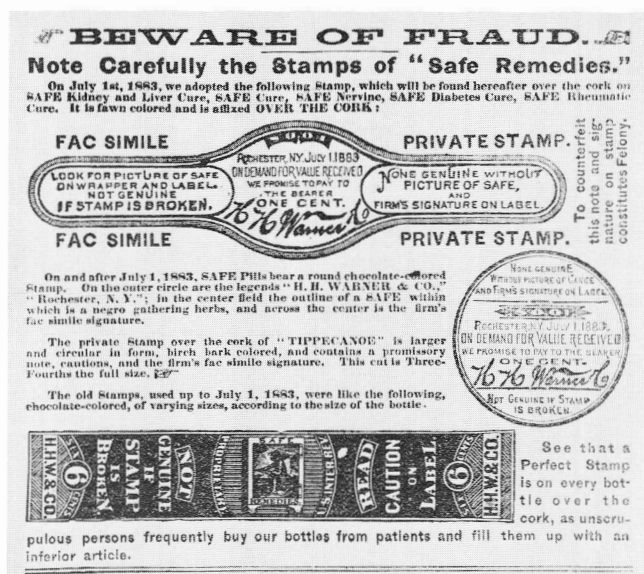


Figure 6. Upper portion of the front of a four page flyer distributed by H.H. Warner & Co. Scott # RS258d is exactly reproduced in black, on yellow paper. The size of the design is 96 x 18 mm.

facsimile labels; (3) will enable a collector encountering these facsimile reproductions and facsimile labels as cutouts to determine their provenance; and (4) provides definite evidence regarding to which products the company affixed its various private die stamps.

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- Ferry, A.P. Motif of H.H. Warner Private Die Medicine Stamp Incorporated in Advertising Cover. *The American Revenuer* 1988 January; 42:12-13.
- Miller, B. An Unknown H.H. Warner Facsimile. *The American Revenuer* 1984 February; 38:22.
- Riley, R.F. Another Type of Private Die Medicine Facsimile. *The American Revenuer* 1987 April; 41:66-68.

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A Note from the ARA Foreign/Catalog Sales Manager

The foreign sales circuit is fully operational. Participants—both buy and sell—are welcome. Past participants who have moved in the last year should provide new addresses.

Foreign Catalogs: I expect to have an expanded list of titles this fall but until then, use the pricelist in the February 1988 TAR (page 39) with the exception of the AMG catalog which is deleted. (Shipping will increase the prices in the fall list.)

Circuit Philosophy: The sales circuit should be the place where the seller-collector markets his duplicate or unneeded items to the buyer. But what should price structure be (seller pays 10% commission to the ARA)? Before bouncing a tentative operational philosophy and set of rules off you, I would like comments to help me.

Comments regarding all of the above should be directed to Duane Zinkel, 2323 Hollister Ave., Madison, WI 53705.

Correction

There was a serious error in the June issue of TAR, page 130. The members pictured at the ARA table at NOJEX were Treasurer Larry Cohn, Vice President Betty Walther and Eastern Representative Brian Bleckwenn. Our apologies to both Larry Cohn and Ron Leshar for the mistaken identity.

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ABN Selling part of Revenue Archives

By now it has been widely publicized that Christie's of New York will be selling some archival material belonging to the American Bank Note Company. Among the items to be sold are a large number of revenue items.

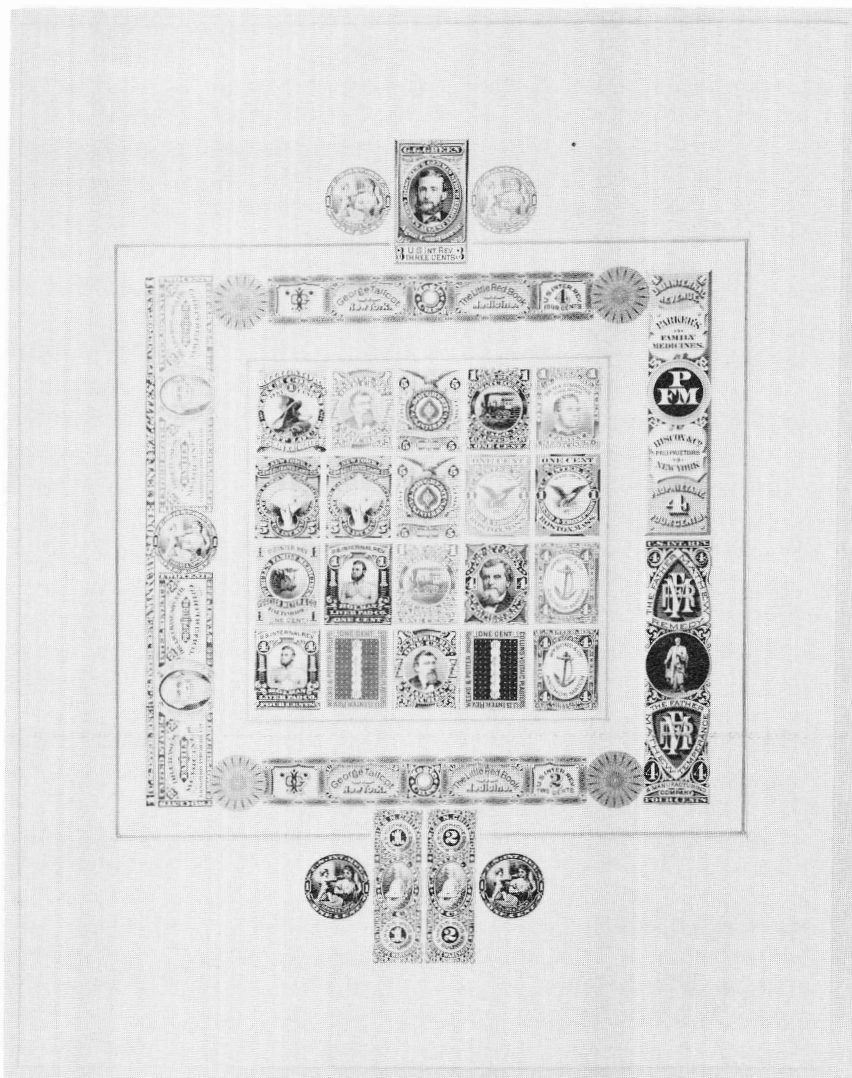
Sometime prior to 1899 collages of proofs were created by the company's art school for apprentices. These proofs of both postage and revenue stamps were cut to shape and mounted along with decorative vignettes and borders of lathe work designs. Thirty-one gilt-edged pages of these compositions were preserved in two leather bindings, with Volume I entitled *Postage Stamps* and Volume II entitled *Revenue Stamps*.

Each page will be offered as a separate lot, then each volume individually, and finally the two-volume set. If bids on the individual pages total higher, then the books will be cut apart. The two albums have remained in the Chairman's office collection since they were first made in competitions by the art students.

In addition to the albums eleven large frames containing compositions of paper currency and security paper specimens and proofs, complemented by hundreds of stamp proofs arranged in a decorative manner will be sold. The items in these frames are mounted on canvas.

This is the first sale of archival material offered to the public by American Bank Note. The company has roots back to 1795 and growth can be traced through seven predecessor companies which joined to form the present company in 1858. They were joined in 1879 by Continental Bank Note and National Bank Note. The company has printed bank notes for 115 countries and stamps for 25 including the United States.

The sale will be September 28, 1988. Full color catalogs are available for \$12 from Christie's Stamp Department, 502 Park Avenue, New York City, NY 10022. They have provided us with a photograph of one of the revenue pages which contains proofs of 34 complete private die proprietary proofs along with several partial proofs and several pieces of lathe work



Back issues of The American Revenuer

Back issues of *The American Revenuer* from 1977 to the present and the 1978, 80, 82 and 84 Directories are available from the Editor with the exception of the following issues: Jan & Apr 1977; Jan 1978; Jan 1980; May & Jun 1981; Apr, Jul-Aug & Oct 1982. All issues and Directories are \$1.50 each, \$15.00 for the full year of 10 issues postpaid anywhere. Checks on U.S. banks or money orders in U.S. dollars please.

Kenneth Trettin, Editor TAR
Rockford, Iowa 50468-0056

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.

Dale Claffey (Mrs) 4597, 18 Pinebrook Dr, Neptune, NJ 07753, by Richard Friedberg.

Henry W Collier 4599, Box 158, Rim Forest, CA 92378, by Eric Jackson, US-R, RC, RD, RJ, RJS, oleomargarine.

Michael Doyle 4598, Box 2804, Beverly Hills, CA 90213, by Eric Jackson. US revs, locals, other BOB.

Jack Golden 4593, Box 484, Cedarhurst, NY 11516, by Myrna Golden, Dealer, Golden Philatelics.

W David Horton 4596, 5325 Pheasant Run, Stone Mountain, GA 30087, by Joel M Rind. US first issue on photos.

S Jardine 4594, PO Box 7498, Brackendowns, Alberton

1454, South Africa, by Secretary. Southern Africa, Americas.

Thomas J Matula 4595, 914 Fawn Lane, Hellertown, PA 18005, by Eric Jackson. US M&M, taxpays.

David Maye 4592, 201 Gerke Ave, Mansfield, OH 44903, by Secretary. Dealer, K&D Stamps—Germany.

William G Workman, Jr 4600, 107 Horseshoe Lane, Horsham, PA 19044, by Eric Jackson. Genl 19C US revs, incl color variations.

Highest membership number assigned on this report is 4600.

New Members

Numbers 4573-4581

Reinstated from 1988 NPD List

Richard L Salzer

Earl Wickman

Membership Summary

Previous membership total.....1445

Applications for membership9

Reinstated from 1988 NPD list2

Current membership total.....1456

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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.

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

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.)

President's—continued from page 158

revenue stamp can be judged as one would a traditional postage stamp exhibit. As in any traditional philatelic study of a single stamp or issue, the following related items may be included: essays and proofs, the study of printing methods, plate reconstruction of printing or overprinting, errors in printing and production, paper types, watermarks, perforations, etc. Revenue essays and proofs are very elusive and difficult to obtain. The purpose of the stamps, and in many cases the high monetary values, often made the distribution of proofs and essays limited.

Examples of usage should be included whenever possible. This is often very difficult and in some cases not practical. As an example, the judge should not look for examples of beer tax stamps still affixed to the original container. Examples of items which can be shown to illustrate usage include playing card and match boxes and wrappers, tobacco wrappers, bank checks, and documents. The use of such items will often require the use of non-standard size pages. Show committees should be aware of this situation and judges must take this fact into consideration when judging an exhibit's presentation. Many revenue stamps themselves are large and must be displayed on large pages. Revenue stamps which are embossed on documents and are colorless are difficult to present clearly to a judge. Exhibitors who have included illustrations with such stamps should be given consideration for their presentation.

The use of illustrations when exhibiting die and printing varieties should be presented in a manner which does not detract from the material being shown. Illustrations of cancellations should only be used when the cancellation is indistinct or incomplete. Illustrations which clarify the nature of the use or application of the revenue stamp may be included. It would not be practical to include an actual padlock in an exhibit, but an illustration showing how a lock seal stamp was used with a padlock, would be acceptable.

Collateral items which are important to a particular detail of the subject should only be included if there is absolutely no alternative. An example of superfluous material would be the use of the Ace of Spades from a deck of playing cards when exhibiting playing card tax stamps. The use of such an item on the title page is acceptable, but to include such an item on

every page which discussed a different playing card manufacturer would detract from the exhibit's presentation. The same can be said of manufacturer's trade cards when exhibiting private die proprietary or medicine revenues. Illustrated or advertising covers are also to be avoided. There are exceptions to all of these situations. An example of the cogent use of such an item would be to clarify the origin of a cancellation. Company trade names and abbreviations can often be identified by study of the associated collateral. The jury should keep in mind that any material which detracts from the revenue issues being shown and does not contribute significantly to the exhibit's story, should be avoided.

3. Philatelic Knowledge

When discussing postal history we talk about rates, routes and usage. Although the term "routes" does not apply to revenue exhibits, the other two terms do apply to revenues. Every revenue or fiscal stamp was issued with a specific purpose in mind. The exhibitor should convey, through their exhibit write-up, the purpose of the issue(s) being shown. Not all revenues have monetary face values. Those that have such non-monetary values were intended to pay a specific rate of taxation. The exhibitor should convey their "Philatelic (Revenue) Knowledge" of this information to the jury.

4. Condition

The condition and appearance of revenue can be a serious problem. The very nature of the stamps and the manner in which they were intended to be used will often result in used stamps being damaged. Tobacco and liquor tax stamps are but just two examples of tax stamps which had to be torn or cut to gain access to the taxed product. Cancellations often took the form of paper punches and cutters which prevented reuse of the stamp. Many revenues were attached to the taxable items container with staples, nails, shellac, etc. All of these factors lead to one important factor that judges must take into consideration. Unlike many postal usages, revenue usages which result in used stamps in fine condition, are the exception, not the rule. Exhibitors who display used revenues in exceptional condition should be given consideration, while those showing "normal" damaged usages should not be downgraded.

Boxes—continued from page 164

I examined the box and exclaimed, "Behram, where are the blessed three twelve anna stamps? You have but one here."

He reexamined the box and gave me great comfort, "Look boy, you have here the twelve anna stamp. And this one here says Philippines twenty peso — that's even better because now you would not have any duplicates. And the one down in this corner is without value, must be a rarity because it is

issued by a private company. Spencer and Company which I can clearly read." He was very convincing. I did not say anything.

Now days when he enters my office with his hands held behind his back, I know what the conversation may be like. "Hey, Abdul, good morning! I have one more box for you."

Oh, those boxes!



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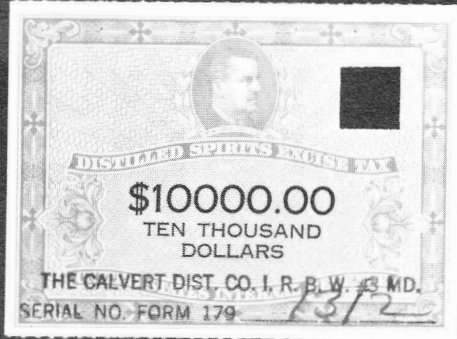
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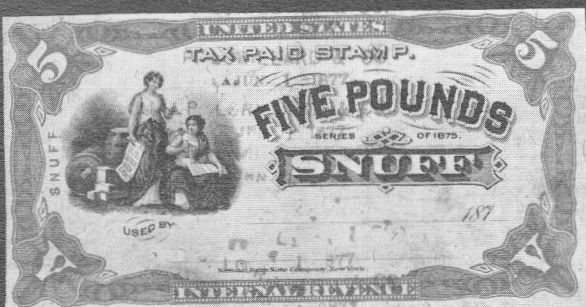
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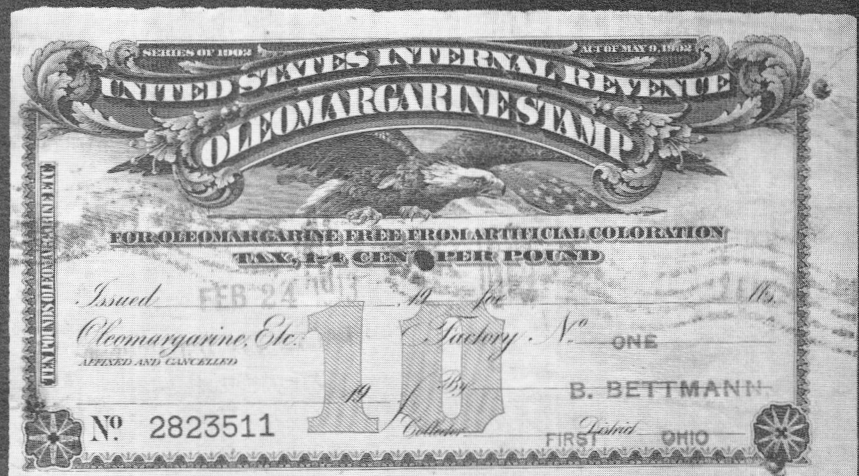
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133

ERIC JACKSON

Phone (215) 926-6200 PO Box 728 • Leesport, PA 19533

MAIL AUCTION #35

CLOSING DATE: SEPTEMBER 28, 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; 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 Specialized Catalogue

Railroad Cancells - Shellabear/Tolman numbers

1	Michigan Central RR M-8C, R22c F-VF	-----
2	-M-8C, R42c VF	-----
3	Michigan Lake Shore RR M-9, R69c F	-----
4	Michigan Southern & Northern Indiana RR M-10, R33c strip of 4, VF light strike	-----
5	New York Central RR N-11T-1, R20c pair VF	-----
6	-N-11T, R16c pair VF	-----
7	-N-11J, R51c VG bold strike	-----
8	-N-11J, R53c VG-F	-----
9	North Pennsylvania RR N-18A, R15c F-VF	-----
10	Northern Railroad of New Hampshire N-30A, R27c VG on small piece	-----
11	Ohio & Mississippi RR O-2, R24c VF	-----
12	Pennsylvania RR P-3B, R47c VF	-----
13	Philadelphia City Passenger Railway P-15, R15c used on City Nat'l. Bank check 1-7-68	-----
14	32 various revenues, mostly 1st issue, F	166.98
15	R10c F-VF	6.00
16	R12c F	25.00
17	R43b F-VF	5.00
18	R49a F embossed cancel	20.00
19	R57a F toned	20.00
20	R59a F embossed cancel	10.00
21	R68c "JAPAN" Pacific Mail Steamship Lines blue handstamp cancel, F PHOTO	-----
22	R75a VG-F PHOTO	60.00
23	R83c F light crease	40.00
24	R98c F	25.00
25	R101c F PHOTO	85.00
26	R103 F	25.00
27	R144 "RISING STAR" Pacific Mail Steamship Lines blue h/s cancel, F PHOTO	-----
28	R149 VG-F thin PHOTO	85.00
29	R188 VF	9.00
30	R278 VF straight edge at bottom	11.00
31	R505 VF uncut	15.00
32	R508 VF uncut	4.00
33	R635 VF	3.50
34	R644 F-VF	15.00
35	R729 VF uncut	20.00
36	R814a F-VF	4.00
37	R859* F	10.00
38	RC19 F cut cancel	5.00
39	RC20 VG cut cancel	3.50
40	RD19a F-VF	50.00
41	RD150* F	4.50
42	RE56 F-VF crease, thin spot	30.00
43	RE58 VF	25.00
44	RE58 VF creased	25.00
45	RE81 F varnished	5.25
46	RE143 F-VF varnished	30.00
47	RE156 F-VF perfin	5.50
48	RE196a VF	12.50
49	RE198b F-VF	20.00
50	RE203 F-VF varnished	4.00
51	RF18 carmine surch, VF usual light crease	27.50
52	RF18a carmine surch inverted, F-VF usual light crease	27.50
53	RJA49b VF	7.50
54	RK19 F-VF	3.00
55	RK20 F straight edge, thin	9.00
56	RK21 VF embossed cancel, straight edge	17.50
57	RK27 VF	11.00
58	RK28 VF crease, few short perfs	25.00
59	RK30 VF	8.00
60	RK38 VG embossed cancel	10.00
61	RM281a F-VF crease thru stamp	13.00
62	RN-G1* stamp redeemed sheet of six up checks of the New York & New England RR Co., Continental Nat'l Bank, Boston, MA VF folded	-----
63	RS138d F	4.00
64	RS189d VG thin	20.00
65	RV3* thin spot	11.00

66	RV5* VF	11.00
67	RV7* F thin spot, straight edge	20.00
68	RV13* VF thin spot	18.00
69	RV15* F-VF thin	15.00
70	RV17* F thin spot	12.50
71	RV19* VF thin	25.00
72	RV23* F thin PHOTO	50.00
73	RV25* F hinge thin	32.50
74	RV26* thin spot	25.00
75	RV29* VF	20.00
76	RV31* F-VF thin PHOTO	40.00
77	RV33* VF PHOTO	30.00
78	RV34* VG tropical stains	20.00
79	RV35* F-VF	22.50
80	RV36* F	22.50
81	RV37* F	20.00
82	RV38* F-VF	17.50
83	RV39* VG	17.50
84	RV40* F	15.00
85	RV41* VG	12.50
86	RV42* F-VF	2.50
87	RV43* F-VF PHOTO	30.00
88	RV44* F-VF	30.00
89	RV45* F-VF	25.00
90	RV46* VF	20.00
91	RV47* VF	17.50
92	RV48* F-VF thin spot	20.00
93	RV49* F-VF	20.00
94	RV50* F-VF	15.00
95	RV51* VF	12.00
96	RV52* F-VF	12.00
97	RV53* F	8.00
98	RV82 VF staple holes	25.00
99	RX28 VF	40.00
100	RX29 VF	4.00
101	RX30 VF	17.50
102	RX31 VF	15.00
103	RX36 VF	10.00
104	RX37 VF	30.00
105	RX38 VF	2.50
106	RX39 VF	7.00
107	RX40 VF	35.00
108	RX41 VF	6.00
109	RX43 VF	65.00
110	RX45 VF	45.00
111	RX46 VF PHOTO	90.00
112	RY2 VF thin PHOTO	120.00
113	RY2 used on document F-VF	120.00

BEER STAMPS - Priester Catalogue Numbers

114	4 F-VF	4.00
115	21C VF	10.00
116	28A VG-F thin, pinhole	12.00
117	36 VG	5.00
118	40aC VG-F	3.00
119	43B F crease	5.00
120	43F F-VF one corner wrinkled	10.00
121	52B F creases, pinhole	3.50
122	97 VG	10.00
123	98 F	3.00
124	108A VG-F	10.00
125	112B type 71 surcharge VG	12.00
126	123 VG-F	15.00
127	137A type 107 surcharge VG-F major repairs	15.00
128	199bd center cut-out, only one example was reported in the census, this is another PH	-----
129	208a VF	15.00
130	197 VF	4.00
131	198 VF	6.00
132	202, 204, 207a, 209a, 211a, all F-VF	4.50

TAXPAIDS - Springer Catalogue Numbers

133	RENOVATED BUTTER FB5 F usual faults from tack holes, rare stamp PHOTO	60.00+
-----	---	--------

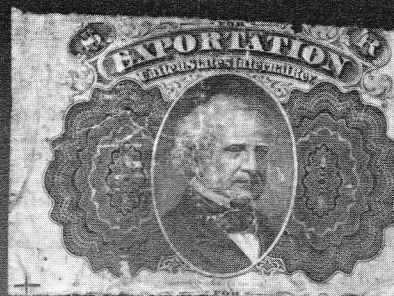
134	PROCESS BUTTER FB17 used with one coupon, F appearance, usual tack holes, thins, small piece replaced at right	20.00
135	-FB33b F nick at top, varnish	5.00
136	MIXED FLOUR FD5A* VF	2.50
137	-FD6A* VF	1.00
138	OLEOMARGARINE FE45, Litchfield 55, VF usual tack holes PHOTO	25.00
139	-FE47, Litchfield 57, VF usual tack holes, 2 small nicks touch bottom frame line	5.00
140	-FE49, Litchfield 59, F usual tack holes, small tear, nick at right	25.00
141	-FE50, Litchfield 60, VF usual tack holes, small thin	10.00
142	-FE55, Litchfield 79B, F-VF tack holes, scarce stamp	20.00
143	OLEOMARGARINE FOR EXPORTATION Series of 1866, Litchfield 33, F-VF PHOTO	125.00
144	CIGARETTES TA58a F-VF	5.50
145	-TA59 F-VF thin	1.50
146	-TA99a VF	3.50
147	-TA103 F-VF pinhole	8.00
148	-TA118 VF	5.00
149	-TA120 var, overprint in black, F unlisted	-----
150	-TA123 F PHOTO	25.00
151	-TA130 VF	4.00
152	-TA152a F thin	4.00
153	-TA182b F-VF	3.50
154	-TA195a F-VF thin	4.50
155	-TA198a F-VF	5.00
156	-TA237a VF	2.00
157	-TA253a F	3.75
158	-TA256a F-VF	3.50
159	-TA261a F	3.25
160	-TA265a F-VF crease	2.00
161	-TA269a F-VF	3.75
162	-TA282b F	3.25
163	-TA306a VF	3.25
164	-TA333b F-VF	3.25
165	-TA351b VF thin	3.50
166	-TB12 F	4.00
167	-TB25b F	6.00
168	-TB32b F PHOTO	16.00
169	-TB33a F	1.50
170	-TB45 F PHOTO	6.00
171	-TB133 F-VF	1.50
172	-TB138 VF	1.50
173	-TB139 F-VF	2.00
174	-TB142 F	5.00
175	-TB145 VF	3.50
176	-CIGARS TC54 F appearance, repairs include small piece colored in	20.00
177	-TC172b pre-print paper fold PHOTO	-----
178	-TC190 F-VF	4.00
179	-TC205 F	2.50
180	-TC293 SPECIMEN VF PHOTO	-----
181	-TC359 SPECIMEN F PHOTO	-----
182	-TC361 SPECIMEN F PHOTO	-----
183	-TC362 SPECIMEN F-VF PHOTO	-----
184	-TC363 SPECIMEN F PHOTO	-----
185	-TC364 SPECIMEN F-VF PHOTO	-----
186	-TC655a F-VF thin spot	5.00
187	-TC927a VF	4.00
188	-TC1056a unlisted F-VF	-----
189	-TC1083b F-VF thin	3.00
190	-TC1109b VF	4.00
191	-Series 120 Class G 3 Cigars unlisted PHOTO	-----
192	SMALL CIGARS TD1 VF	1.50
193	-TD15a F	5.00
194	-TD31 F-VF thin spot	2.00
195	-TD31 imperforate, unlisted VF PHOTO	-----
196	-TD38 F-VF thin	1.75
197	-TD51a F PHOTO	6.00
198	-TD62b F-VF	1.35
199	-TD69b F-VF	1.50
200	-TD72a VF	2.00
201	SNUFF TE41 F red handstamp cancel PHOTO	30.00
202	-TE56 F-VF few creases and internal tear	7.00
203	-TE59 VF PHOTO	9.00
204	-TE100 VF thin	9.50
205	-TE169a VF creases, small thin	4.50
206	-TE505a F	10.00
207	-TE594a VF	7.50
208	-TE735a VF	2.50
209	-TE765a F-VF	1.50
210	-TE826a F-VF thin	3.00
211	-TE832a F-VF crease PHOTO	20.00
212	-TE833a F roulettes scissor cut	12.50
213	-TE848a VF creases	7.50
214	-TE918a F-VF crease	8.50
215	-TE894a VF PHOTO	20.00
216	-TE902a F creased, roulettes scissor cut, PHOTO	22.50
217	TE913a F-VF	2.50



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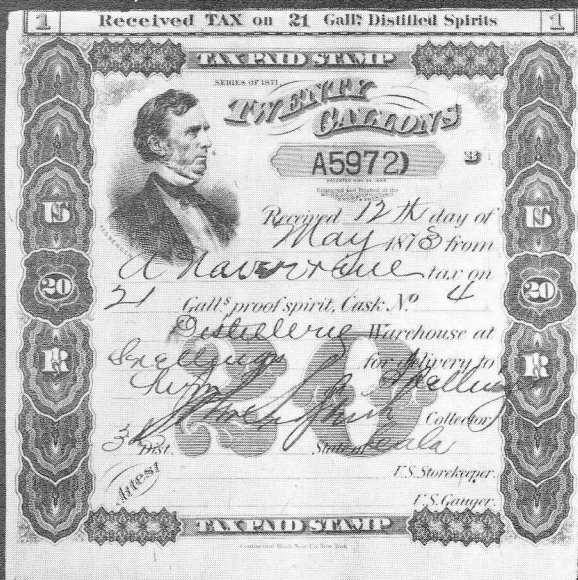
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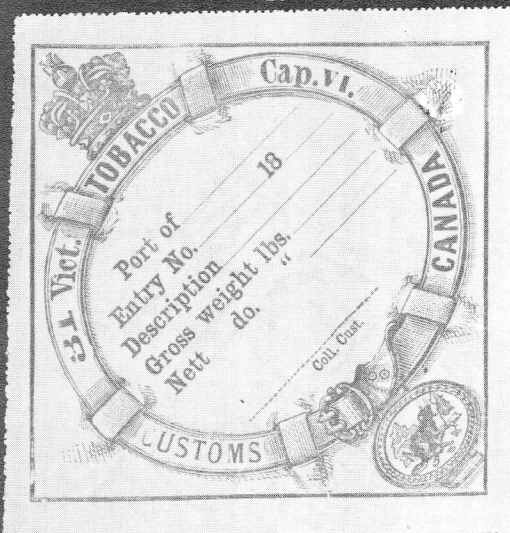
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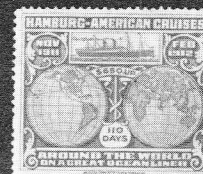
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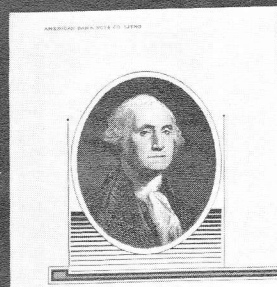
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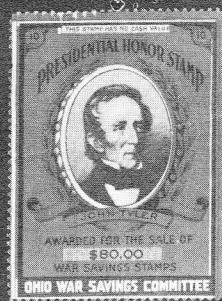
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ERIC JACKSON, Auction #35

218	-TE922a VF	4.50	272	-same, 1928 VF small tear at top	-----	337	FSC24 VF	25.00	
219	-TE923a F-VF two 1/2" tears	8.00	273	-same, 1930 F corner nicked	-----	338	Canadian Pacific Express Company money order with 3¢ postage stamp tied by 1949 cancel	-----	
220	-TE934a VF small thin	6.00	274	-same, 1931 VF	-----	339	APIA two examples on the Prosperity Certificate, F-VF	85.00	
221	-TE935a unlisted, F 1/2" tear PHOTO	-----	275	-same, 1932 VF tack holes	-----	340	OL18 used on a Judgement Summons, F	-----	
222	-TE936a F-VF thin	5.00	276	-same, 1933 VF tack holes	-----	341	OL19 & 21 used on a Judgement Summons, F	-----	
223	-TE944b F 1/2" repaired tear PHOTO	20.00	277	-same, 1934 toned, faulty	-----	342	OL20 used on a Judgement Summons, F	-----	
224	-TE955a F-VF thin	3.50	278	-same, 1936 VF	-----	343	OL20 & 22 used on a Judgement Summons, F	-----	
225	TOBACCO TF48 VF pinhole PHOTO	20.00	279	-same, 1937 F-VF tack holes	-----	344	Ontario 1969 Non-resident's Small Game and Bear Licence, 3 1/2 x 6" orange with black print, F-VF creased, with gum	-----	
226	-TF85A VF punched remainder	9.00	280	-same, 1938 VF	-----	345	Saskatchewan Enrolment Certificate of Pure Bred Stallion, issued for 1912 and reissued for 1913 thru 1916, F folded	-----	
227	-TF178C F-VF light soiling, punch cancel	15.00	281	-same, 1939 VF tack holes	-----	346	Canadian Legion of the British Empire Service League, brown, F-VF PHOTO	-----	
228	-TF442 VF PHOTO	15.00	282	-same, 1940 VF glue stain at top	-----	CANADA TAXPAIDS - Brandom 1976 Numbers & Values			
229	-TF852 trimmed into design, thin spot	3.00	283	-same, 1941 VF	-----	347	G103* VF	3.00	
230	-TF853 trimmed into design, thin	2.75	284	-same, 1943 VF tack holes	-----	348	G107* VF PHOTO	4.00	
231	-TF914 trimmed into design, thin	2.00	285	-same, 1948 VF corner crease	-----	349	M112a* VF corner stain	3.50	
232	TOBACCO FOR EXPORTATION Series of 1869 on gray silk paper, soiled, cut cancel, small nick at top, RARE PHOTO	-----	286	-same, 1950 VF	-----	350	M115* VF crease	4.00	
233	TOBACCO STRIPS TG2 XF PHOTO	15.00	287	-same, 1952 VF	-----	351	M170* VG	1.00	
234	-TG16A F full repaired tear	17.50	288	-same, 1953 VF	-----	352	M706* VF PHOTO	3.50	
235	-TG31 VG faulty	25.00	289	-Retail Dealer in Opium, Etc., 1929 VF small tear at top	-----	353	M709* F-VF	3.00	
236	DISTILLED SPIRITS Series of 1868 50 gallons on white wove paper, VF punched remainder	-----	290	-same, 1931 VF corner crease	-----	354	S174* VF	3.50	
237	-Series of 1871 20 gallons on white silk paper, VF used with one coupon PHOTO	-----	291	-same, 1936 F stain & thin spots	-----	355	S175* VF	3.50	
238	-Series of 1872 40 gallons orange on violet silk paper, cut into design at right, punched remainder	-----	292	-same, 1941 VF red tape stains at top corners	-----	356	G509* F-VF crease	3.50	
239	-Series of 1872 60 gallons green on violet silk paper, VF punched remainder	-----	293	-Opium, Coca Leaves, Marihuana, Etc. computer print-out types for 1955, 56, 58, 59, 61, 62, 63, 64, 66, 67, & 1970, F-VF	-----	357	G522* F-VF	1.25	
240	-Series of 1878 30 gallons on green water-marked paper, VF punched remainder	-----	294	USIR ORDER FORM FOR OPIUM OR COCA LEAVES... Series of 1936 duplicate, red on white, VF	-----	358	G525* F-VF	1.20	
241	DISTILLED SPIRITS FOR EXPORTATION Series of 1878 dateline 18__, VF punched remainder	-----	295	LOTTERY TAX imprints on back of L. M. Harris & Co. lottery ticket for 1865 USIR lottery tax, faulty PHOTO	2.50+	359	G526TP* VF	1.00	
242	-Series of 1878, dateline 19__ on dark blue paper, used in 1944, F-VF staple holes	-----	296	CUSTOMS CIGARS TCC36 h/s Passengers Baggage VF PHOTO	-----	360	P147* F	1.00	
243	-RECTIFIED SPIRITS Series of 1868 on heavy white wove paper, VF punched remainder	-----	297	USA DEPT OF JUSTICE REGISTRATION CARD OF ALIEN FEMALE, small booklet issued in 1918 F-VF	-----	361	P473* VF	1.50	
244	-Series of 1872 green on violet silk paper, VF punched remainder	-----	298	CALIFORNIA D1,a,b,c, in unused vertical strip of four, VF	-----	362	COLOMBIA revenue proofs 1¢-P20, 11 different VF PHOTO	-----	
245	-Series of 1875 5 gallons horizontal numbers, VF punched remainder	-----	299	-D10a,b,c in unused vertical strip of four, VF	-----	363	-Certificado Oficial labels, 11 various, conditions is mixed	-----	
246	-Series of 1875 30 gallons vertical numbers, punched remainder, clipped at bottom	-----	300	-D149a in unused vertical strip of four, VF	-----	364	SERBIA Snuff .50d brown, unlisted in Spajic, cut to shape, crease PHOTO	-----	
247	-Series of 1875 40 gallons vertical numbers, punched remainder, wrinkles	-----	301	-D156 in unused vertical strip of four, VF	-----	365	-Snuff 2.50 brown, Spajic 223, VF, small scrape, thin	25.00	
248	-Series of 1917 Class B 40 gallons, used with seven coupons, light varnish and couple holes	-----	302	-Insurance 6 Mo., \$25 in unused vertical strip of four, VF	-----	366	-Snuff 5D brown, Spajic 224, VF tiny thin PHOTO	50.00	
249	-TAX FREE/ACT OF 1918 red optv on red 60 gallons, varnish & faulty	-----	303	NEW JERSEY 1967 \$5 Non-res trout stamp, F-VF*	-----	367	SIERRA LEONE Barefoot 13, "ONF" Penny variety, F PHOTO	45.00+	
250	WHOLESALE LIQUOR DEALERS STAMP Series of 1868 on heavy white wove paper, VF punched remainder	-----	304	-1968 \$5 Non-res trout stamp, F-VF*	-----	368	TURKEY portion of a newspaper with the revenue stamp affixed and printed over, interesting, newspaper is faulty	-----	
251	-Series of 1868 on white silk watermarked paper, VF punched remainder	-----	305	TENNESSEE 1961 \$1 Trout stamp used on license, F-VF	-----	CINDERELLAS			
252	-Series of 1872 orange on white silk paper, VF punched remainder	-----	306	VIRGINIA 1954-5 Nat. For. \$1 Permit to Hunt-Trap-Fish & Smyth Cty. Bear-Deer Damage stamps used on license, F-VF	-----	369	MATCHBOX LABELS worldwide, over 400 labels, mostly different	-----	
253	-Series of 1878 10 gallons on greenish-blue watermarked paper, VF punched remainder	-----	307	STATE-TAX imprint on Beer & Soda bottle crowns, 9 different, various conditions	-----	370	AMERICAN BANK NOTE CO. litho proof of George Washington, VF PHOTO	-----	
254	-Series of 1950 on blue paper, F thin spots	-----	308	PUERTO RICO RE20 F varnished	3.50	371	WAR RELIEF label used on small piece, F PH	-----	
255	DISTILLERY WAREHOUSE Series of 1875, "Y" before serial number, VF punched remainder	-----	309	-1902 \$1 brown Excise tax, F punched cancel, PHOTO	-----	372	PRESIDENTIAL HONOR STAMP Ohio War Savings Committee, \$5 G. Washington, F small scuff at lower left	-----	
256	-Series of 1878 on green silk paper, large size, VF punched remainder	-----	310	-\$3 purple, F few short perfs PHOTO	-----	373	same, \$10 John Adams, F straight edge at rt.	-----	
257	-Series of 1878 on blue watermarked paper, F-VF used, usual tack holes	-----	311	-1¢ blue perf 11, F punch cancel PHOTO	-----	374	same, \$20 T. Jefferson, F small stain, scrape, straight edge at bottom	-----	
258	GENERAL BONDED WAREHOUSE STAMP Series of 1894, VF unused	-----	312	-25¢ light violet perf 11, F punch cancel PH	-----	375	same, \$25 J. Madison, small sealed tear, ink spot, F-VF	-----	
259	HYDROMETER LABEL Series of 1889 "B" F-VF PHOTO	-----	313	-1936 \$1 brown F-VF punch cancel PHOTO	-----	376	same, \$30 J. Monroe, F-VF small sealed tear, thin, straight edge at top	-----	
260	-Series of 1889 "C" F-VF stain on back PH	-----	314	-3¢ violet F-VF PHOTO	-----	377	same, \$35 John Quincy Adams, F-VF 2 ink spots, thin & crease	-----	
261	-Series of 1909 on vertical laid paper, large tear PHOTO	-----	315	-Liquor strip 4/5 pint green rouletted, F creases	-----	378	same, \$40 A. Jackson, F two sealed tears, straight edge at bottom	-----	
262	-3 different paper scales from inside the hydrometer, nice collateral, VF	-----	316	-1946 4/5 pint red surcharge on left and right halves of a 10 cigar strip, F	-----	379	same, \$50 M. Van Buren, F tiny tear, thin	-----	
263	LOCK SEALS 59C block of 20 with marginal inscriptions, VF couple creases PHOTO	150.00	317	-Fajardo 1¢ brown municipal, F PHOTO	-----	380	same, \$65 W. Harrison, F ink spot, straight edge at left	-----	
264	-74 Series C & D platings of 54 positions each, C missing one stamp, D complete, usual faulty condition	80.25	318	PHILIPPINE ISLANDS TC165D pair handstamped in violet, VG faults incl full repaired tear	-----	381	same, \$80 J. Tyler, F creased PHOTO	-----	
265	-73 Series N & R platings complete, usual faulty condition	54.00	319	-TC175b handstamped in violet, VG faults include full repaired tear	-----	382	same, \$100 J. Polk, F straight edge at right	-----	
266	PRESCRIPTION FORM FOR MEDICINAL LIQUOR, Bureau of Industrial Alcohol, Series F duplicate, F-VF	-----	320	-TC184a handstamped in violet, F, full repaired tear	-----	383	ALASKA-YUKON EXPOSITION, SEATTLE 1909 red and green, VF PHOTO	-----	
267	-Bureau of Prohibition, Series E duplicate	-----	321	-TC435b black overprint F-VF PHOTO	-----	384	BERG & CO. Rapid & Reliable Service, VF PH	-----	
268	SPECIAL TAX STAMPS Retail Dealer in Leaf Tobacco, 1879 F-VF punched remainder	-----	322	-TG174b handstamped in violet, F-VF creases	-----	385	PROTECTIVE STAMP F-VF PHOTO	-----	
269	-Retail Dealer in Leaf Tobacco, 1880, F-VF punched remainder	-----	323	-same as above but handstamp inverted, F-VF creases, full repaired tear	-----	386	U.S. CONSULATE AT MANNHEIM, blue VF PHOTO	-----	
270	-Practitioner Dispensing Opium 1923 F-VF pinhole	-----	CANADA - Van Dam Catalogue Numbers			387	U.S. CONSULATE ANNABERG, SAXONY, red F-VF PH	-----	
271	-same, 1925 VF	-----	324	FB34 F PHOTO	100.00	388	SMASH HEARST label, F PHOTO	-----	
			325	FG10* F part OG	9.00	389	PACIFIC MAIL EXPRESS CO. 1/2 oz on orange, F-VF PHOTO	-----	
			326	FG11 VG-F	5.00	390	HAMBURG-AMERICAN CRUISES around the world label, orange & blue, F-VF PHOTO	-----	
			327	FG27 F	7.50	391	YOUR NAME IS TAKE FROM HUBBELL, ABNCo. printed, F PHOTO	-----	
			328	FG30 VF	15.00	392	FOR HUMANITY'S SAKE DON'T BUY GERMAN GOODS, pale blue label, F-VF	-----	
			329	FWM3 F	35.00				
			330	FWM6 F thin	60.00				
			331	FWM33* VF	20.00				
			332	FWM45 F-VF	35.00				
			333	FEGL-11* F-VF	55.25				
			334	FSC9 VF crease	25.00				
			335	FSC17 F	45.00				
			336	FSC22* VF PHOTO	50.00				

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

1. One ad per issue per member; send only one ad at a time.
2. Send ad on post card or card enclosed in envelope only (no letters or aérograms please).
3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to:
Editor, *The American Revenuer*
Rockford, Iowa 50468-0056 USA

Wanted U.S. Consular stamps "RK" on documents. Send photo copy. H. Ritter, 68 Heatherwood, Norristown, PA 19403. *598*

Wanted: Beer, cigar, cigarette, tobacco, lock seals and other tax paid, U.S. and Canada, collections or single items. Also interested in early issues of TAR and cigar bands. Perry B Hansen, c/o The Rock Island Bank, Box 4870, Rock Island, Illinois 61204. *599*

Free Auction Catalogue airmailed featuring strong India and Princely states, Nepal, Malay, Hong Kong, Japan Court Fee, Revenue, Fiscals, Cinderellas, etc. Stamp Enterprises (M.C. Sukhani, ARA), 4 Chandni Chowk Street, Calcutta 700 072, India. *600*

Did you get your copy yet? Gene Kelly's Catalogs of the Fiscal Stamps of Switzerland. Volume I (November 1986) 30 SFr + postage; Vol II (November 1987) 45 SFr + postage. From Eric Jackson or Harry Heuer (USA), E.S.J. van Dam, Ltd (Canada), The Glass Slipper (UK), ARA Sales Dept. or direct from Gene Kelly, Steinerstrasse 15, 8253 Diessenhofen, Switzerland. *601*

Disposing of my collection of US federal revenues, both Scott and non-Scott including first issues,

beers and other tax paid. Send want list. Excellent prices. Terence Hines, Box 258, Thornwood, NY 10594-0258. *602*

Estonia Wanted. Any Estonian revenue stamp wanted including German and Russian occupation issues. Issues other than Tempelmark and any stamp on document especially wanted. Duplicates wanted for study. Dealer replies welcomed. Kenneth Trettin, Rockford, Iowa 50468-0056. *603*

Switzerland, Canton Vaud, Droits Reels Forbin #16, #18 and #20 (surcharged 7 f, 9 f, 20 f) in complete sheets of 50 each with selvages intact for US \$50.00. Emmerich Vamos, 4929 Almarin Ave, La Canada, CA 91011. *604*

Buying South Dakota: Resident \$2 Wild Turkey 1975—\$10.00 mint, 1976—\$20.00 mint, \$10.00 used, NonResident \$35 Big Game 1973—mint \$20.00, used \$10.00, NonResident \$25 Small Game 1971—mint \$20.00, used \$10.00, NonResident Sand Lake \$75 1983, Resident \$15 Black Hills Elk—mint \$5.00 David Cuartis, 1806 Sycamore, Killeen, TX 76543-3239. *605*

U.S. Revenues. All areas. We are looking to be of assistance. Newcomers up thru advanced collectors are asked to write. We offer personalized service. Want lists solicited. Or let us know how else we can help. Gene R Gauthier, Box 2548, Oshkosh, WI 54903. Also a serious buyer of U.S. Revenue collections and accumulations. *606*

For Sale: Christmas Seals—43 full sheets from 1941 to 1986. 3,900 single stamps overall. Seals of all kinds, 218 sheets, plus some loose items. Total 14,635 singles for both groups. Ed Sieckert, Box 837, Murphys, CA 95247. *607*

Egypt and Sudan are my specialties. My *Catalogue of Egyptian Revenue Stamps* is still available (\$30 post paid) and I buy and sell such stamps. Can you offer me Egyptian or Sudanese stamps, cov-

ers, revenues, interpostal seals, Cinderella, etc.? What may I do for you? Peter R Feltus, Box 5339, Berkeley, CA 94705. *608*

Philatelic Literature Postal Auctions. Dr. Conrad Graham's auction 13 closes November 30, 1988. It contains over 1000 accurately and extensively described lots. List of realisations with invoice sent airmail to successful bidders. Next two catalogues £2 (abroad \$5 in bills, sent airmail). Dr Conrad Graham, 23 Rotherwick Road, London NW11 7DG, England. *609*

Packets (all different revenues): Switzerland (155) \$44, Japan (16) \$2.75, Salvador (13) \$2.25, Peru (40) \$3.75, India postal stationery (30) \$5. Forbin (1915) Great Britain and Colonies only \$8. Duane Zinkel, 2323 Hollister Ave, Madison, WI 53705. *610*

Wanted: Collector would like to trade for or purchase USIR Special Tax Stamps (no punched remainders), liquor and distilled spirits stamps. Also wanted: state revenue stamps of all types. Bill Smiley, Box 361, Portage, WI 53901. *611*

Liberia Revenues, Trieste Zone A and B, AMG issue wanted. Tom Richards, P.O. Box 4607, Arlington, VA 22204. *612*

New member seeking information and First Issue revenues used on photographs. All replies receive answer. (404) 938-8259. David Horton, 5325 Pheasant Run, Stone Mountain, GA 30087. *613*

Trade my 117 Mexican revenues, 100 are different, all but a few are 19th century, the few are before 1910. Would like a nice copy of RB3b (green paper) with no faults. Only one trade. Joe Siemion, Box 158, Errol, New Hampshire 03579.

Collector selling: State Fish and Game Collection, US Revenue Collection/Accumulation and Foreign Revenues collection/Accumulation. Write for details. Will trade for British Locals or? Howard J. Wunderlich, 308 Parkwood Street, Ronkonkoma, NY 11779. *615*

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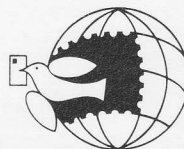


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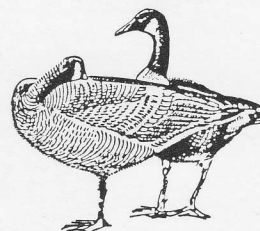
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