



The American Revenuer

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This tax stamp, RM362,
brought about a major case before the U.S. Supreme Court
affirmed the concept of implied powers granted by the
Constitution. More, inside, page 201.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

OCTOBER, 1988

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Whole Number 409

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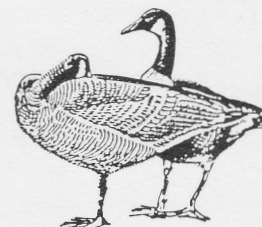
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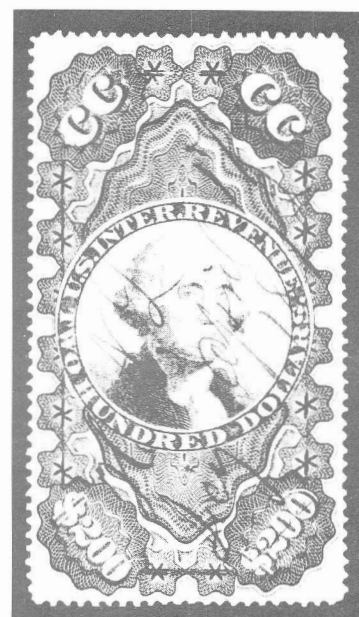
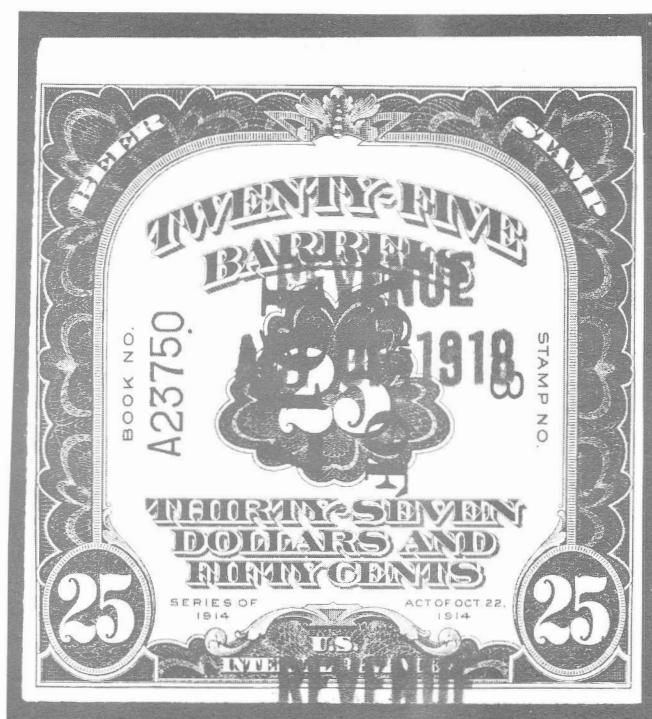
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Mail auction 1 (Closes Dec.12)

HELLO...Though GREAT WESTERN MAILS belongs to over 30 societies & clubs and has run many mail auctions, this is our first within an ARA publication. (Charlie Heckroth--ARA member). OUR TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. In case of tie bids the earliest postmark wins. Postage & insurance will be added at cost. Winners will be billed first & then lots shipped promptly after receipt of payment. All items fine or better. (*) is unused; (o) is used; (md) is minor defect and CV has been adjusted. Numbers/CV from Van Dam Cat. Return if we err.

1. FB1 o 7.50	47. FB41 * 1.75	95. FWM42 o 10.00	143. FX44 o 25.00
2. FB2 o 6.00	48. FB41 o 1.25	96. FWM46 o 17.50	144. FX58 * 1.00
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6. FB4 o 4.00	52. FB44 o 3.50	100. FWM52 o 2.50	148. FX91 o 1.50
7. FB5 * md 6.00	53. FB45 * 5.00	101. FWM53 * md 10.00	149. FX92 o 3.00
8. FB5 o 4.50	54. FB45 o 4.00	102. FWM58 * 4.00	150. FX94 * 150.00
9. FB6 * 15.00	55. FB45 o md 2.00	103. FWM59 o 2.50	151. FX96 * 3.50
10. FB6 o 3.50	56. FB46 * 2.50	104. FWM67 * 1.50	152. FX97 * 7.50
11. FB7a * ("EV" is spotted) 200.00	57. FB47 * 2.50	105. FWM69 * 3.00	153. FX98 * 2.00
12. FB7 * 6.50	58. FB48 * 4.50	106. FSC9 no gum 100.00	154. FX99 * 2.50
13. FB7 o 5.50	59. FB49 * 4.50	107. FSC18 o md 5.00	155. FX101 * 3.50
14. FB8 * 6.00	60. FB49 o 1.00	108. FCD4 * 2.50	156. FX101 o 1.00
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16. FB8 o 4.50	62. FB50 * md 4.00	110. FWT11 * 4.50	158. FX104 * 4.00
17. FB9 o 3.50	63. FB50 o 1.50	111. FWT12 * 5.00	159. FX105 * 4.00
18. FB10 o 4.50	64. FB51 * 6.00	112. FWT13 * 6.00	160. FX107 * 4.50
19. FB10 o md 3.00	65. FB51 (no gum) 4.00	113. FWT15 * 7.50	161. FX108 * 4.50
20. FB10a o 30.00	66. FB51 o 2.00	114. FWT16 * 10.00	162. FX110 * 4.50
21. FB11 o 6.00	67. FB52 * 10.00	115. FWT17a o 4.00	163. FX111 * 5.00
22. FB12 o 25.00	68. FB52 o 6.50	116. FX3 * 1.00	164. FX114 * 4.00
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24. FB13 o def 12.00	70. FB53 o 12.50	118. FX7 * 2.00	166. FX117 * 7.50
25. FB14 o 25.00	71. FB54 * 20.00	119. FX8 * 2.50	167. FX119 * 10.00
26. FB14 o md 20.00	72. FB54 o 12.50	120. FX9 * 3.50	168. FX120 * 15.00
27. FB14 o def 7.00	73. FB54 o md 9.00	121. FX11 * 8.50	169. FX121 * 8.00
28. FB16 o md 14.00	74. FE8 o 2.50	122. FX12 o 3.00	170. FX122 * 10.00
29. FB18 o 1.25	75. FE8 o scrape 1.00	123. FX13 * 10.00	171. FX123 * 12.50
30. FB19 o 1.25	76. FE14 o 1.00	124. FX13 o 3.50	172. FX124 * 10.00
31. FB20 o 1.00	77. FE15 o 1.00	125. FX14 * 4.50	173. FX125 * 10.00
32. FB22 o 3.00	78. FE17 o 1.00	126. FX15 * 7.50	174. FX126 * 12.50
33. FB23 o 1.25	79. FWM24 o md 6.00	127. FX17 * 15.00	175. FX129 o 27.50
34. FB24 * 7.50	80. FWM31 o md 1.50	128. FX19 * 25.00	176. FX131 (28 on 1/2) (*) 50.00
35. FB26 o 1.25	81. FWM12 o 10.00	129. FX22 * 1.00	177. FX132 * 15.00
36. FB27 o 1.25	82. FWM16 o md 50.00	130. FX25 * 35.00	178. FX135 * 12.50
37. FB28 o 2.00	83. FWM16 o defs 6.50	131. FX26 * 8.50	179. FX137 * 6.00
38. FB29 o 3.00	84. FWM26 o 6.50	132. FX27 * 9.00	180. FX137 o 5.00
39. FB29 o md 2.00	85. FWM27 o 4.00	133. FX28 * 10.00	181. FX138 o 4.00
40. FB30 o 30.00	86. FWM28 o 2.50	134. FX29 * 15.00	182. FWS5 * md 3.00
41. FB31 o 20.00	87. FWM29 o 2.75	135. FX31 * 2.50	183. FWS7 * 5.00
42. FB32 o 10.00	88. FWM30 o 3.50	136. FX31 o 2.50	184. FWS8 * md 3.00
43. FB37 * 1.00	89. FWM32 o 2.00	137. FX32 * 2.75	185. FWS11 * 5.00
44. FB38 o 12.50	90. FWM34 o 15.00	138. FX33 o 12.50	186. FWS12 * 5.00
45. FB39 * 1.00	91. FWM36 * 20.00	139. FX36b * 35.00	187. FPC1 * 1.50
46. FB40 * 1.00	92. FWM39 o 2.50	140. FX39 * 1.50	188. FPC1 * md 1.00
	93. FWM40 * 7.00	141. FX41 * 2.50	189. FPS3 * 1.75
	94. FWM41 * md 6.00	142. FX42 * 3.00	

<u>ALBERTA PROVINCE</u>				239. OL4 o 2.50	279. Firearms permit w/ Philippines rev (for USN sailor, 1958.???	301. Costa Rica rev/CK.
190. AL27 o	5.00			240. OL11 o 2.50		302. Straits Settlement revs on (9) checks ??
191. AL28 o	1.50			241. OL23 o def 45.00		304. Five 1894-1900 Mexican mining checks w/ revenues affixed. ???
<u>BRITISH COLUMBIA</u>				242. OL34 o md 3.00	280. Colombian passport w/100p & 500p revs??	305. Hong Kong revs on 1939-40 checks (13) ?
192. BCL10 o	12.50			243. OL41 o 2.75	281. British passport, 1923 w/emboss. & stp revs. .???	306. Philippines (U.S.) revs--eagle/flag--on 1939-40 checks (18) ?
193. BCL11 o md	7.00			244. OL63 o 10.00		307. Italy/Panama revs on same check (2) ???
194. BCL14 o md	3.00			245. OL78 o 1.00		308. Greece/Panama revs on same check (3) ???
<u>MANITOBA PROVINCE</u>				<u>QUEBEC PROVINCE</u>		309. Great Brit/Panama on same check (2) ???
195. ML4 o	1.25			246. QL1 o 1.00	282. Swedish passport, 1926 w/rev affix ???	310. Salvador/Italy revs on same check (2) ???
196. ML7 *	2.00			247. Q12 o 1.00	283. Larger, thicker, than passport size Hungarian record bk. with stps. 1918. ???	311. Palestine/Philippines on same check (1) ?
197. ML9 o	1.00			248. QL5 o 1.00	284. As above, another, this 1917-18. ???	312. Guatemala/Salvador on same check (1) ???
198. ML12 o	9.00			249. QL45 o 1.25	285. Even larger 1911-12 Austrian Technical School record bk.???	313. Czechoslovakia/Panama on same check (1) ?
199. ML108 o	12.50			250. QL66 o 1.25	286. Puerto Rico birth cert. copy w/stp.???	314. Peru/Panama revs on same check. (1) ???
200. ML110 o	2.50			251. QL69 o 3.00	287. 1922 Germanic school record, rubber-stamped; no stp. ???	315. Lebanon/Panama revs on same check. (1) ??
201. ML111 o	4.00			252. QR13 o 1.75	288. 1852 German document with 3 markings inc. Thaler/Gr. rev. ???	316. Jamaica/Panama revs on same check. (1) ??
202. ML112 o	2.50			253. QR29 o 1.25	289. Very large 7pp document (Estate Duty) lists many RR holdings of deceased. W/ emboss duty rev. (British; 1913). ???	317. France/Panama revs on same check. (1) ??
203. ML112a o	2.50			254. QA3 o md 4.00	290. Various British contract note revs (QV to KGV) on 1894-1934 documents; most are regarding RRs (17) ?	318. Straits Settlement & Philipp. same check. ++++++
204. ML113 * md	9.00			255. QA6 o 7.00		
<u>NEWFOUNDLAND PROV.</u>				256. QA9 o md 14.00		OTHER BETTER ITEMS U.S. & FOREIGN ++++++
205. NFR3 o	10.00			257. QST1 o md 2.00		
206. NFR6 o def	6.00			258. QP5 * md 4.00		319. Colombia (Cundinamarca) 1904 Cigarette revs; sht. of 50, minor reinforcement. Forbin #7 (blk. 1P) 200.00
207. NFR18 o	1.00			259. QP5 o def 2.50		320. Hungary, mostly NH blk of 24. Barefoot # 343 (20F Doc.) 25.00
208. NFR18a *	3.50			<u>SASKATCHEWAN PROV.</u>		321. U.S. RNC5 on Ocean Natl. Bank check, 1871. Scott CV: 17.50
209. NFR20 o	3.50			260. SL38 o 1.00		322. U.S. RNB10 on Fourth Natl. Bank check, 1866. Scott CV: 25.00
210. NFR21 o	30.00			261. SL41 o 1.00		323. Philippines (U.S.) revs (1¢ to 1000 peso) used. Warren Nos W584 .../...598; liberty & eagle, small. 50.00
211. NFR26 o	1.25			262. SL52 o 2.00		
212. NFR27 o	1.50			<u>YUKON TERRITORY</u>		
213. NFR28 o	2.00			263. YL2 o 17.50		
214. NFR29 o	7.50			264. YL3 o 35.00		
215. NFC1 *	1.50			265. YL4 o 45.00		
216. NFC2 *	2.50			266. YL5 o 45.00		
217. NFC3 *	3.00			267. YL6 o 70.00		
218. NFC3 o	2.00			268. YL7 o 15.00		
219. NFC4 *	2.25			269. YL8 o 2.50		
220. NFC5 *	3.50			270. YL9 o md 2.50		
221. NFW1 * md	15.00			271. YL10 o 3.50		
222. NT154* Grn.	5.00			272. YL12 o 8.50		
223. NT163 *	5.00			+++++		
224. NT163 Blk. "Cancelled"	25.00			VARIOUS U.S. & FOREIGN DOCUMENTS WITH REVS AFFIXED ++++++		
225. NT204CP "Cancelled"	7.50			273. U.S. documents (9) w/revs (all 1860s)??	291. Panama revs on (5) checks; 1939. ???	
226. NT201CP "Cancelled"	7.50			274. Three ratty 1898 RR bills w/revs ???	292. Peru revs (many different combos) on 1939-40 checks. (23)??	
227. Maritime/Nfld. Airways/1931 ----				275. (45) checks--1915-1919 era all w/red small docs, combos??	293. Dutch & Curacao cks w/ revs; 1939-40 (2)	
<u>NOVA SCOTIA PROV.</u>				276. Large bundle documents all w/lg & sm red docs. (35) ???	294. Salvador revs on (4) checks; 1939-40. ???	
228. NSB1 o	2.50			277. Philippines boat permit w/rev (1944) signed by Jose Laurel, later President!	295. French rev on Basque Refugee aid check???	
229. NSB3 o md	1.50			278. Costa Rican revs on U.S. passport. ???	296. Palestine rev on CK	
230. NSB4 o	2.50				297. Canadian War Tax revs on checks (7) ?	
231. NSB6 o	4.50				298. Canadian reg. issue used on checks (13)	
232. NSB7 o	2.50				299. Canadian blue excise stps on CKs (5)	
233. NSB11 o	2.50				300. Documento Diplomatico marked check fr. Peru; no stps. ???	
234. NSB12 o md	2.50					
235. NSB13 o	5.00					
236. NSB14 o	12.50					
237. NSB15 o	25.00					
<u>ONTARIO PROVINCE</u>						
238. OL3 o	2.00					

The American Revenuer

The Journal of International Fiscal Philately

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October, 1988

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Future ARA Conventions

Planning for the future of the ARA becomes more important as *Revenues* attain greater acceptance on various levels. In the past two years, the APS Champion of Champions exhibits had a revenue exhibit in this class. 1987 saw a revenue exhibit win Garfield Perry in Cleveland and 1988 it was at NOJEX in New Jersey. On the international scene, 1988 also had a separate revenue category at Finlandia and a similar recognition is upcoming in early 1989 in India.

These successes did not just happen, they are the result of careful planning and good execution.

The ARA Board has established guidelines prior to choosing a site for the annual meeting.

1. There must be a reasonable concentration of members in a geographic region.
2. The show must have APS Champion of Champions status.

3. 100 frames should be reserved for revenue exhibits.
4. There should be five revenue dealers in the bourse.
5. The jury should have two APS accredited judges with revenue expertise.
6. There should be meeting rooms available for seminars and the Annual Meeting.
7. There should be a liaison person designated to work with the show committee.

Using the above criteria, the Board has selected the following sites for future annual meetings of the ARA:

September 1989 .Dayton, OH
October 1990Los Angeles, CA
May 1991Boxborough, MA (Tentative)
April 1992San Francisco, CA
November 1993 ..Chicago, IL

Why not plan to participate in all of these!

ARA Foreign Catalog Sales

The ARA Sales Department will now carry the Barefoot revenue catalogs and the ARA French Colonies catalogs. Barefoot catalogs available are: Hungary \$15.50, Benelux \$14, Romania \$7, Baltic States \$7, Basle Police \$2. Watch for the announcement of new editions of the Great Britain and the British colonies catalogs. The ARA French colonies catalogs

available are: Monaco \$8, French colonies Part I—North African Colonies \$16.50, Part V—Miscellaneous and Island Colonies \$14.50. We are closing out the 1980 Wallerstein Revenues of Israel for \$3. All prices are postpaid in the U.S. and Canada. Order from Duane Zinkel, 2323 Hollister Avenue, Madison, WI 53705.

THE AMERICAN REVENUER

Editor: Kenneth Trettin
Rockford, Iowa 50468-0056.
Phone 515-756-3542 (no one else will answer)
or 515-756-3680.

Associate Editor: Richard Riley
24055 Paseo Del Lago
257 Tower II
Laguna Hills, CA 92653

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

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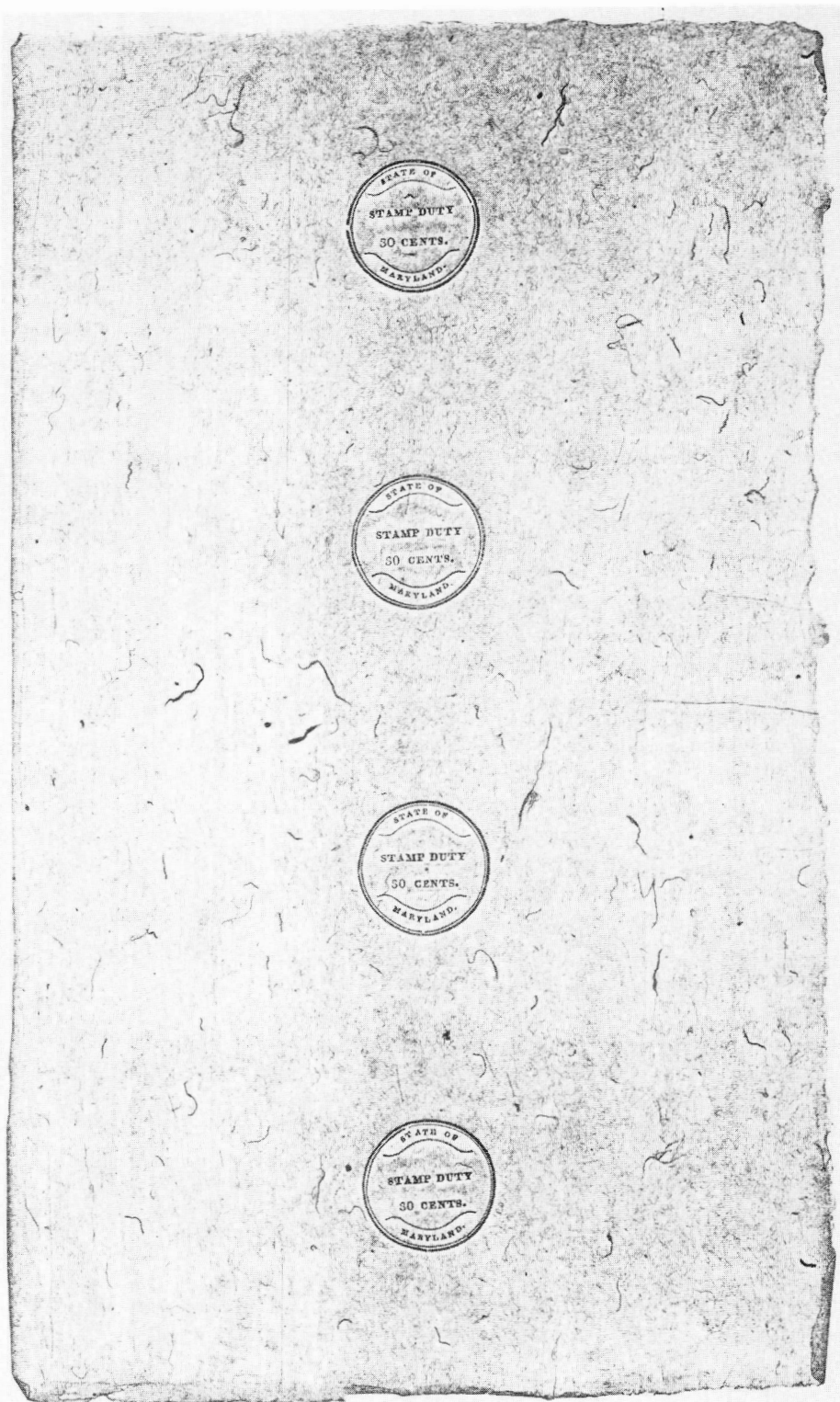
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The Revenue Stamp and the Supreme Court of the United States

by Jack Golden, ARA

If you consider the fact that revenue stamps were a major cause of the American Revolution (Koeppel, 1976), it is not surprising that a revenue stamp gave rise to an historic Supreme Court decision. The item involved Scott listed RM362, an embossed revenue stamped paper, is given only passing attention by philatelists. The last article concerning RM362 was written over forty years ago (Makepeace, 1944). On the other hand there is not an attorney or law student who has not studied the Supreme Court case. There is not a constitutional law book written that does not cite the case.

RM362 is a thirty cent revenue stamp issued as a result of a Maryland law passed in 1818 entitled "an Act to impose a tax on all banks or branches thereof in the State of Maryland not chartered by the Legislature." The act was directed expressly against the Bank of the United States. That Bank, the Second Bank of the United States, had been chartered by Congress in 1816 to help federal finances after the War of 1812. The Bank opened eighteen offices throughout the country, many in direct competition with local banks. From all accounts the Bank was grossly mismanaged at the beginning. Initially, the Bank allowed an enormous inflation of credits and financial speculation. After a series of heavy losses to investors and speculators, it did a complete about face and became fiscally conservative. It forced loans to be repaid without delay causing widespread foreclosures. It refused to accept bank notes from undercapitalized banks — of which there were many — and forced most of them to close. The losses to depositors, investors and speculators were severe. The period was also one of economic depression caused by land specula-



tion, the dumping of British goods on the American market and a drop in price of the American products (Friendly and Elliot, 1984). The Bank became the scapegoat for all the economic ills of the period.

Eight states passed laws or constitutional amendments restricting the activity of the Bank. The Maryland Act became the focal point of action. That Act of 1818 stated that banks were to issue notes upon stamped paper furnished by the "Treasurer of the Western Shore." Although the stamped paper was to be used for five, ten, twenty, fifty, one hundred, five hundred and one thousand dollar notes with a graduated tax (from ten cents to twenty dollars) for each denomination, it appears that only the thirty cent paper was issued.

The stamped paper itself was printed in sheets the size of four bank notes upon which the banks were to imprint their bills. The sheet is approximately 7.5 by 12.5 inches. The paper resembles that used as bank notes of the time. It is quite thin, yellowish white or cream-colored with silk threads of blue brown or orange running through it. Imprinted on each sheet are four circular red stamps approximately 1.25 inches in diameter. The imprint around the inside border reads "State of Maryland" and in the center, "Stamp Duty 30 cents." (Figure 1).

We do not know how many sheets were printed by according to the Makepeace survey, only nineteen copies are known to exist (Makepeace, 1944, page 72). Violations of the Act called for penalties of \$100 and \$500, although an annual fee of \$15,000, paid in advance, would satisfy the Law.

In May 1818, the state sent John James, a bounty hunter, to the Bank to ostensibly collect his fees but actually to gather evidence that the law was being violated. James McCulloch, the cashier of the Baltimore Branch refused to comply with the law; to do so would have forced the Bank out of the state. McCulloch paid in notes not using the stamped paper and the state brought suit for payment. The Supreme Court and Court of Appeals of Maryland upheld the Statute and McCulloch appealed to the Supreme Court.

The case was heard starting on February 22, 1819, with Chief Justice John Marshall presiding and lasted for nine days. The leading constitutional lawyers of the day were aligned on each side. Although the actual facts of the case were not in dispute, there were two major issues for the Court to decide: 1—Was the Bank constitutional? In essence, did Congress have the right to pass legislation that was not directly spelled out in the Constitution? Where the "implied" powers in the Constitution valid? 2—Did Maryland have the power to tax the Bank? Were States rights superior to Federal rights when the two were in conflict?

The decision of the Court on both issues was unanimous (McCulloch vs Maryland). On the first question, the Court ruled that the Bank was a means to an end. The Constitution

had to have flexibility "intended to endure for ages to come and consequently to be adapted to the various crisis of human affairs." This then established the "implied" powers of the Constitution. On the second question, the Court ruled that a state could only tax its own people. As the Federal government was a government of all the people, the State of Maryland could not tax it. Echoing Daniel Webster's argument Marshall declared that "the power to tax involves the power to destroy." If the states could tax the Bank, they could also *tax the mails* or the judiciary system or any other means by which the government operated. The states "had no power to retard, impede, burden...laws enacted by Congress."

With this ruling the Court established the supremacy of the Federal Government in placing a "binding limitation upon the states preventing them from interfering with the functioning of federal agencies" (Cushman, 1987). It dealt the first blow to States Rights and at a time when the country was growing and groping these decisions had an enormous impact upon the character and nature of our government. And the

RM362 was the smoking gun that initiated the process that lead to these decisions.

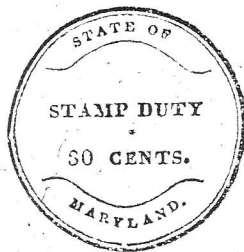
Some afterthoughts: before the case reached the Supreme Court James McCulloch and three stockholders of the Bank were charged with conspiracy. They had purchased shares of the Bank stock, using the Bank's own money, which allowed them to illegally control the voting rights and thereby appoint their own directors. The group was later acquitted.

The Democrats lead by Thomas Jefferson believed in States Rights and a strict interpretation of the Constitution. The Federalists lead by Alexander Hamilton, James Madison and John Marshall wanted a strong central government and a liberal interpretation of the Constitution. This philosophical battle caused extremely harsh feelings between adherents of one side and the other. Jefferson and Marshall were cousins.

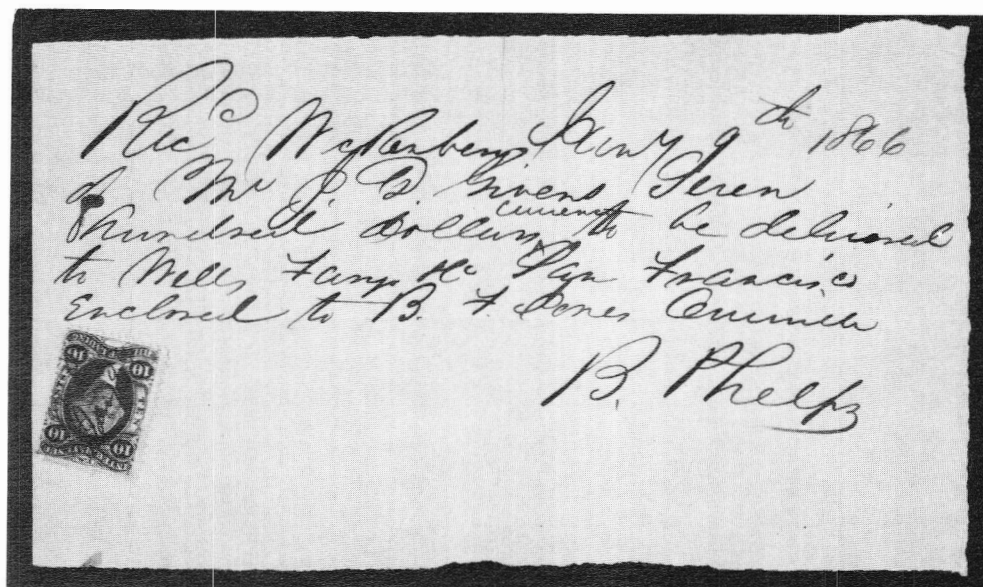
Lastly, it would follow that if the states could not tax federal agencies, the federal government could not tax state funds raised and used solely for state purposes. This then became the basis whereby municipal bonds are free of federal tax.

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An 1866 Document from the Vulture Mine, Wickenburg, A.T.



By Michael Mahler, ARA

The handwritten place of origin of this piece is perhaps not immediately decipherable by untrained eyes, and it is not surprising that it went unmentioned in the enumeration of the more notable origins in an auction lot of eleven Western drafts offered several years ago. A few seconds' study, though, reveals that the first letter of the town name appears again as the first letter of what is unmistakably "Wells Fargo & Co." and this identifies the town as "Wickenburg." That is enough to quicken the pulse of any aficionado of Western paper, for there is a Wickenburg in Arizona, and stamped documents from that Territory in the 1860s are extraordinarily rare. All this flashed through my mind when I came across this piece recently in the stock of a vest-pocket dealer, still lying as packaged by the auction house years earlier.

The document is on plain blue paper and reads, "Recd. Wickenburg, Jany 9th 1866 of Mr. J.D. Givens Seven hundred dollars currency to be delivered to Wells Fargo & Co San Francisco. Enclosed to B.F. Jones [last word unclear]" and is signed "B. Phelps." A 10¢ Bill of Lading stamp bears the manuscript cancel "B.P. Jany 9 66" in a matching hand. Even though the document makes no specific mention of Arizona, to me it was eminently worth gambling on.

Later, a quick check of gazetteers revealed no "Wickenburg" anywhere in the United States, and only one Wickenburg, in Arizona. *Arizona Territory Post Offices and Postmasters* (Theobald and Theobald, 1961) showed that a

postmaster had been appointed there on June 19, 1865, only the fifth in the new Territory. So far, so good, and a browse through the aforementioned volume led to an unexpected find. In a section dealing with, of all things, the superiority of mules to horses for transportation in early Arizona, the following excerpt is given from a letter written April 22, 1869, by the former Territorial Governor Richard C. McCormick to his newly-appointed successor, A.P.K. Safford in Washington, D.C.:

"...in the Territory you will constantly need a carriage and animals. I had a light ambulance with ox-bow springs (I think they are so called) made by Kimball, San Francisco—to whom I can commend you. I used a team of four mules but two stout animals would do for most of the roads, and mules are preferable to horses as there are many long stretches without water. Say to Kimball that you wish such an ambulance as he made for Mr. B. Phelps of the Vulture Mine and which I subsequently purchased from him."

Paydirt! My document had been signed by none other than B. Phelps, and his association with the Vulture Mine was an unexpected revelation. I was elated to learn that the Vulture had been the most productive and best known Arizona mine in the 1860s, and easily verified that it had in fact been near Wickenburg—or more accurately, that the town had sprung up near the Vulture after its discovery by Henry Wickenburg in 1863. This evidence established that the document had

indeed originated in Arizona Territory. Incidentally, it is only the fifth such piece bearing revenue stamps of the 1862-1872 era that I have recorded in well over a decade of searching, the others being an 1866 draft from La Paz; an 1869 deed to a ranch near Prescott; an 1870 deed to a lot in the Village of Tucson; and an 1871 pictorial bill of lading for a wagon train that traveled from Arizona City to Tucson.

Lore of the Vulture

With this all-important proof in hand, I was eager for more details, and began to scour the literature on Arizona history. In even the briefest treatment of mining history, the Vulture was almost always mentioned, usually the only individual mine to be singled out. Governor McCormick's address to the Fifth Territorial Legislature in late 1868 included the following passage:

"The Wickenburg gold mines are worked without interruption, and steadily yield a large revenue. The Vulture lode, the Comstock of Arizona, now has a wide and merited fame. It is one of the richest, most extensive and remarkable deposits of gold quartz upon the continent, and its return to this time is believed to be an earnest of what may be expected from it in the future."

(from Farish, 1915). This was perhaps a bit overstated, but understandably so. By 1870 the Vulture was producing one half of all the gold mined in Arizona, and its official production between 1866 and 1872 has been estimated at \$1.85 million. Moreover, the true production must have been considerably higher; because the Vulture ore was so rich in its early years, its owners were plagued by extensive "highgrading," or theft of rich chunks of ore by employees. According to one contemporary tale, miners carried away so many lunch buckets filled with heavy ore that they became bowlegged. According to another, the now-legendary Lost Dutchman Mine, which generations of treasure seekers have failed to find, was a ruse devised by Jacob Walz, the infamous Dutchman, to cover up highgrading from the Vulture by a partner.

In 1872 the main ore body of the Vulture was lost at a fault, and operations were suspended the following year, during the Panic of 1873. The mine still had plenty of gold to give, but the glory days were over. It yielded another \$3 million during 1878-1890, mostly from lower-grade ore that had been bypassed in the early years. In 1896, when the average yield from these ores had fallen well below \$10 a ton, some of the original buildings constructed of what had been considered waste rock in the 1860s were torn down and milled, yielding \$20 to \$50 per ton. In 1908 the main ore body was finally relocated, and another \$1.8 million was produced during the next decade, in what proved to be the last large-scale operations. By 1940 the only building remaining was Henry Wickenburg's Old Rock House, built in 1865 as a bullion room, with walls three feet thick. The gold contained in those walls was estimated to be worth \$3000 in 1940, which at today's prices translates to about \$80,000.

For quite awhile my lessons in the history of the Vulture proved frustrating in that I found no explanation of B. Phelps' association with the mine. Although I failed to realize it at the time, one reason for this was a description of the discovery of the mine based on an interview with Henry Wickenburg himself, printed in the Prescott *Weekly Arizona Miner* of June 6, 1868. This was reproduced by Farish (1915) as "Probably the most authentic account of this discovery," and contains the following passage:

"At last they parted; the one [a prospecting partner] to return with Wickenburg's crazy story, Wickenburg to remain, mining his treasure. Here, far from white men, surrounded by hostile Indians, with none but his wife to give him food, Wickenburg remained for seven months, his faith increasing in his discoveries. White men came at last, and found that Wickenburg was right. The mine was taken up, and a shrewd miner, Mr. Phillips, of New York, hurried out, and Henry Wickenburg sold his discovery, except one-fifth, which he holds, for \$85,000.00. Wickenburg, through sharpers and bad investments, has lost the greater part of his fortune, but he has enough in reserve."

To this the editor of the *Miner* added,

"The above, as far as we know, is correct, with the exception of the wife part. That is news to most of Wickenburg's acquaintances here. The imaginative mind of the writer blundered up that part of it to be sure, as we know Henry to be virtuous."

The "shrewd New Yorker" Phillips is also mentioned in other general histories. However, as I gradually found more specialized sources, I was delighted to learn that the buyer of the Vulture Mine from Henry Wickenburg in 1866 had in fact been one Bethuel Phelps, and that the "Phillips" of the 1868 account must have been a corruption of "Phelps." Incidentally, while Phelps' first name appears in the Yavapai County indenture records as Bethuel, it is given in other contemporary sources as Behtchuel, which would seem to explain why he usually referred to himself simply as "B. Phelps."

On January 18, 1866, Wickenburg sold his discovery claim to Phelps for \$75,000, retaining a separate claim for 300 feet. On the same day, Phelps executed a mortgage to Wickenburg for two-thirds of the discovery claim, for \$50,000. On March 4, Phelps conveyed title to the mine to James W. Brooks, again for \$75,000, and on June 15 Brooks resold to the Vulture Mining Company, of which he was president and Phelps was evidently a partner, for \$1 and 50,000 shares of its capital stock (Scott, 1984). According to Smith (1972), Phelps did make a \$25,000 down payment to Wickenburg, but then apparently swindled him out of his remaining interest, and these early title transfers may well have played a part in this. Wickenburg in fact spent much of what he did receive in fruitless lawsuits over his title. He lived until 1905 on a small farm not far from the site of his great discovery, and committed suicide at the age of eighty-four.

Analysis of the Document

An analysis of the document at hand, and of the basis for the payment of 10¢ stamp tax, raises many questions. It appears

to be a receipt from Phelps to Givens for \$700, but is obviously more than that, since it specifies that the money is to be delivered to San Francisco. This was no trivial matter in those days, and one wonders how Phelps could guarantee or take responsibility for the delivery. Matters are complicated by the as-yet-undeciphered final word, and the resulting uncertainty as to the role of B.F. Jones.

The document reminds me of nothing so much as an express receipt, for if Phelps had been an agent for Wells Fargo or some connecting line, the wording would make sense. Phelps was certainly not a Wells Fargo agent, nor was B.F. Jones (Theobald and Theobald, 1978), and indeed the only Wells Fargo agencies in the entire Territory in 1866 were at La Paz and Arizona City, on the California border. On the other hand, while Wells Fargo long maintained a "wait and see" attitude toward the establishment of agencies in the interior of Arizona (the first ones being opened only in 1877), it did establish express service to a network of sites there, via independent stage lines. The company's *Express Directory* of 1872 listed 49 such locations, including Wickenburg, Vulture City and Vulture Mine.

As to when service to Wickenburg was initiated, that the February 15, 1865, issue of the Prescott *Arizona Miner* announced that James Grant's La Paz Express and Saddle Train was beginning semi-monthly service between San Bernardino, California, and Prescott, then the Territorial capital, with additional offices in La Paz, Weaver Diggings, Lynx Creek and Fort Whipple. Since Wickenburg was only about 15 miles from Weaver Diggings, stops were probably made there, if not initially then soon thereafter (Theobald and Theobald, 1961). By 1868 Grant's line, reorganized as the Arizona Stage Company, in fact had an office in Wickenburg. Since there appear to have been no competing lines, it seems safe to conclude that the \$700 sent by B. Phelps to Wells Fargo in San Francisco was most probably carried by the La Paz Express and Saddle Train to the Wells Fargo agency in La Paz, and thence by the company's normal channels to San Francisco.

As for Jones' role, the words "Enclosed to B.F. Jones" suggest two possibilities. He may have been the payee, with the undeciphered word being the name of a California town ("Oroville" has been suggested). Alternatively, he could have been the person to whom the \$700 was first handed over for transmission, perhaps as a private carrier. However, if he was not the payee, one has to conclude that Wells Fargo itself was; this was certainly possible, as they were bankers as well as expressmen, but seems less likely to me.

The more recent history of the document provides a further clue as to its nature. The aforementioned auction at which it was sold offered material from the estate of the noted Wells Fargo collector George Hackett of San Francisco. In 1902 when Wells Fargo's head office discarded undeliverable express shipments that had accumulated since the 1850s, it was Hackett who retrieved from the San Francisco sidewalks the famous "four boxes of trash" containing some of the rarest and most valuable Wells Fargo covers known today, together

with contents of all sorts including deeds, certificates of deposit, bills of exchange, drafts, stock certificates, and even maps and marriage certificates (Stern, 1957). Hackett's collateral material included a fair number of revenue-stamped documents, but from what I have been able to learn, he did not actively seek this sort of material. It is possible, it not plausible, that the document at hand came from this cache of undelivered items, especially if Wells Fargo had as much trouble deciphering the destination as I have! Even if this is not the case, as Hackett certainly must have had other sources of material during his long collecting career.

I do believe that this document survived not in Arizona, but in the San Francisco area. If so, this would imply that it was carried there in 1866 along with the \$700 payment it describes. Presumably both were enclosed in a sealed money envelope. If this guesswork is correct, then what appears on its face to be the record of a transaction between Givens and Phelps, to be retained by Givens as evidence of his payment, can in fact be more accurately thought of as a set of directions to the Wells Fargo office in San Francisco for the proper processing of the \$700 remittance.

All of this leads to the question of the basis for the 10¢ stamp tax. I can find no 10¢ rate which would seem to apply to this document, and specifying the proper rate is just as puzzling. On its face, the document is clearly a receipt for the payment of money, taxable at 2¢, and might also be considered an agreement or contract, taxable at 5¢, although as discussed above, the promise that the money would be delivered to San Francisco does not appear to be one that Phelps had the power to fulfill, but would seem to have been the province of an express agent. On the other hand, if we accept the conclusion that the document was written for the benefit of Wells Fargo in San Francisco, it is questionable whether any stamp was necessary. Perhaps one was added as a precaution, in an attempt to ensure the legality of the document. In any case, I would be surprised if anyone in Wickenburg had a detailed knowledge of documentary taxes in January 1866. The mere presence of a revenue stamp in such a remote settlement seems remarkable.

A final puzzle: why did Givens handle this transaction through Phelps instead of doing it himself? Perhaps Phelps was acting in some official capacity at the Vulture. Although this document is dated nine days earlier than Henry Wickenburg's actual deed of sale to Phelps, according to Smith (1972) the sale had been agreed upon in the fall of 1865. Givens may have been an employee of the Vulture, perhaps at the mine itself about twelve miles from Wickenburg, and unable to personally attend to the dispatch of his \$700 by express.

I have been privately critical of articles that merely asked questions and neglected to answer them, but in this case I hope my many speculations have been justified. The discovery of the Vulture lode was arguably the single most important factor in the settling of central Arizona, and every aspect of this precious souvenir of those days seemed worth puzzling over.

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Klerksdorp: Did this really happen?

by Herman Herst, Jr, ARA

(Member Herman Herst wrote the following for the SA Philatelist and has also sent it to us for publication.)

There are any number of fictional stories, especially in the realm of the criminal, that make good stories...if only they were true.

The most frequent story, one that refuses to die, ostensibly happened in Paris when one collector showed a friend his collection of Hawaii. The guest saw a stamp that he just had to have and on his next visit he killed the owner of the stamp and put it in his own collection.

He was subsequently arrested and found guilty.

The story still appears in stamp magazines, offered as fact. Over the years it has been embellished, with added details and the names of the two collectors involved (the murderer was "Gaston Leroux").

the facts are that at the turn of the century the story appeared in a popular French magazine. A British magazine picked up the story as fact, and published it as a news item. When it was pointed out to the magazine that it had been taken in by a tale of fiction, the matter was not mentioned further.

Readers subsequently wrote to ask about the outcome of the case, and whether the collector had been executed. Receiving no answer, they then wrote to the French Sureté.

So many queries came in about the theft that never happened that, 50 or so years ago, French police replied with a printed denial that the theft ever took place. Many people still think that it did, since the denial seldom catches up with the original story.

So it was with a criminal case reputed to have taken place at Klerksdorp, South Africa. Two men were arrested for having in their possession a motorcycle which had been reported missing and probably stolen. Their defence was a bill of sale for the vehicle, dated March 29, 1934.

Naturally the receipt required a stamp to show that the tax had been paid. The receipt bore the required stamp, the common one penny Ship stamp, valid for both postage and revenue, with the hyphen between the words "Suid" and "Afrika."

Prosecuting officials could find no flaw in the story. There is no doubt that the two men would have been freed, but a member of the jury who happened to be a stamp collector raised his hand during testimony, and asked if he might say something. He was permitted to.

The collector mentioned that South African stamps with hyphens in the name on the Afrikaans-language stamps did not appear until April 19, 1934, and their sale commenced on April 26, 1934. there could be no doubt that the receipt had been forged, since the stamp was not available on March 29.

The men confessed, not only to the theft of the motorcycle, but further investigation disclosed that they were guilty of many other crimes.

Is the story true, or is it pure fiction as was the case of the mythical French stamp theft? [The preceeding appeared in March, in the July issue there was more.]

Indeed, the story is true.

Except that the anomaly was not raised by a member of the jury (there was none). It was the magistrate himself who spotted it. Moreover, the Klerksdorp magistrate was the grandfather of our Eastern Cape correspondent, Mike Oettle.

Mike remembers the story, often told by his grandmother, who died two years ago at the age of 98. She would probably have been able to say what the sentence was.

The 1934 case against the two young men was heard by Mr. Erich F. Oettle, then chief magistrate of Klerksdorp. During the lunch recess, when he went home, magistrate Oettle checked the date of issue of the 1d Ship stamp with the hyphen (Suid-Afrika) with his son Eric (the father of Mike), then a matric pupil at Klerksdorp High School and a keen stamp collector. The date was verified.

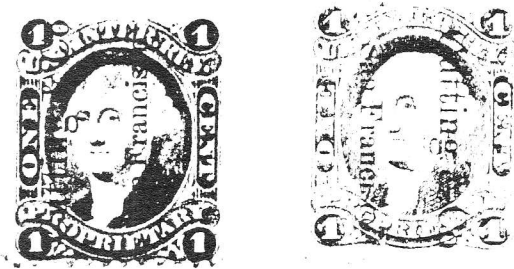
In the afternoon magistrate Oettle returned to the courtroom to find the men guilty and sentence them.

Mike says after his grandfather's period of duty at Klerksdorp he was Chief Magistrate in Windhoek (and secretary to the SWA Administrator's advisory council), and subsequently chief magistrate for Paarl. After retiring he was petrol controller at Wynberg, before going to settle on his farm at Vredendal. He died at 90 in 1971.

Cutting & Co. Printed Cancel

by Anthony Giacomelli, ARA

I seek printed cancels with pride but most of all I have an on going passion to know who used the cancel and what they did to warrant the use of a proprietary stamp or other tax stamp. Often I find the more difficult part of this study is to decipher initials found on the cancel to determine the name of the company and if possible what they did or what they manufactured, sold or were agents for.



The two cancels illustrated here both read "Cutting & Co./San Francisco" both being vertical, one reading up and the other down. Both are in black ink, the first line being 20.5 mm long and 2 mm high, the second line being 1/75 mm high and 17 mm long. There is no date and I do not know of this cancel in any other color or design although they may exist.

For several years I was unable to find out anything about Cutting & Co. Roger Patterson, a good friend of Bemidji, MN, offered to help. He searched advertisements in California newspapers, particularly those of San Francisco. Finally in an 1884 issue of *The Argonaut*, a tabloid from San Francisco, he found the illustrated advertisement.

It appears that John T Cutting & Co. was located at 23 and 25 California Street in San Francisco and were the sole agents

ZEATINE

A New Cereal Food for

BREAKFAST!

It is one of the Cheapest Foods that can be used in the Family.

It secures Health and Strength for Old and Young, with economy and pleasure in eating.

It is a Twice-Cooked Food, ready for immediate use.

Prepared for the table in

FIVE MINUTES.

It is as pure as crystals, and white as the falling snow.

It is put up in packages of 2½ pounds, and for sale by all Grocers.

JOHN T. CUTTING & CO.,

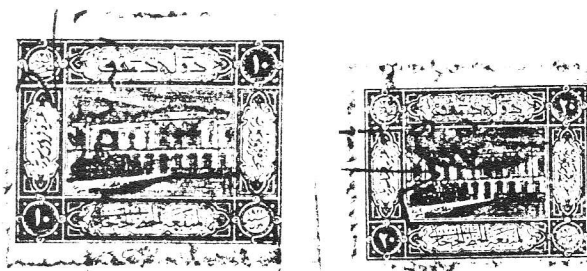
SOLE AGENTS,

23 and 25 California Street, San Francisco.

for a breakfast food called "Zeatine." I also know that this firm sold other foods and proprietary articles. Although Zeatine does make health claims in their ad, we cannot be sure if it would have carried a tax stamp but some of their other products certainly must have.

New Values of Hidjaz Railway Found

by Dahlia Jacobs, ARA

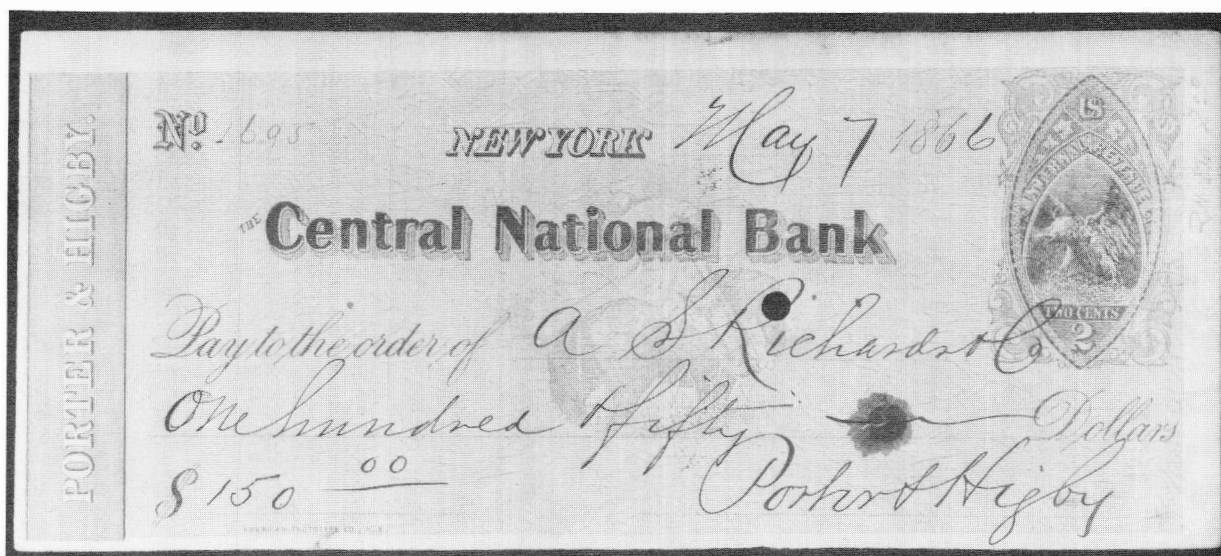


I have the pleasure to announce to our readers the discovery of two new railway thematic revenue stamps [Ed. Jordan?] of 1922. The values discovered are a 10 p.t. rose and a 20 p.t. blue. The Arabic inscription at the top reads "State of Dascus" and the one at the bottom "Contribution to the Hidjaz Railways." The circle at the top left indicates the date in Hijri

(1341 Mouhareem) and in the circle at the bottom right the equivalent in the Georgian date (September 1922). The vignette shows a palace, presumably that of the Amaouites Regimes. They were evidently printed locally on a poor quality paper. Only two copies of each are presently known.

FAC Report

by Joseph S. Einstein, ARA



Look at what just turned up!
Sharp-eyed Roger Patterson of Bemidji, MN sent a B10

drawn on the Central National Bank of New York, dated May 7, 1866. He asks, "are you familiar with this vignette?" He

The Traders from Chauth Ka Barwara

by A. M. Mollah, ARA

Some very strange documents came to hand recently. The Chauth Ka Barwara Co-operative Marketing Society Limited of Chauth Ka Barwara in Rajasthan (in India) and some fellow traders issued invoices dated in the period 1957-1965 on the back of which there are some adhesive stamps the like of which were not seen before.

Chauth Ka Barwara is a small railway station and town 22 kilometers away from Sawai Madhopur on the meter gauge

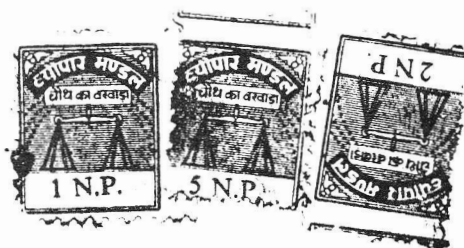


Figure 2. The Naye Paise or second series.

railway route to Jaipur. Sawai Madhopur is also a fairly big district in Rajasthan. From the invoices which come under the banner of various traders, it can be concluded that Chauth Ka Barwara is the home of many wholesale traders and general merchants, and a good amount of business is conducted there or was at least was during the period 1957-65.

The stamps come in two designs. The Anna series (Figure 1) includes

- | | | |
|---|-------|-----------|
| 1 | Anna | Red-brown |
| 2 | Annas | Green |
| 4 | Annas | Blue |
| 8 | Annas | Violet |

All are perforated. By the way the gum spilled over the

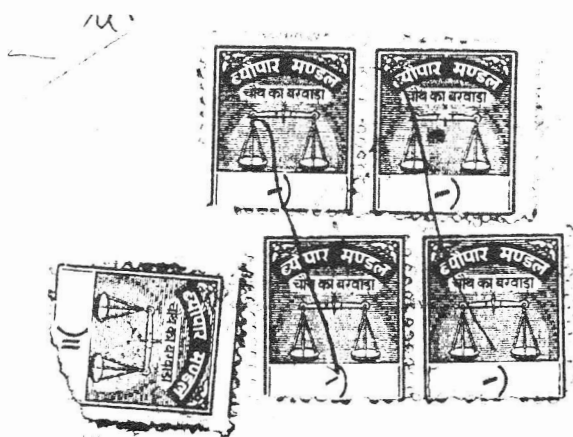


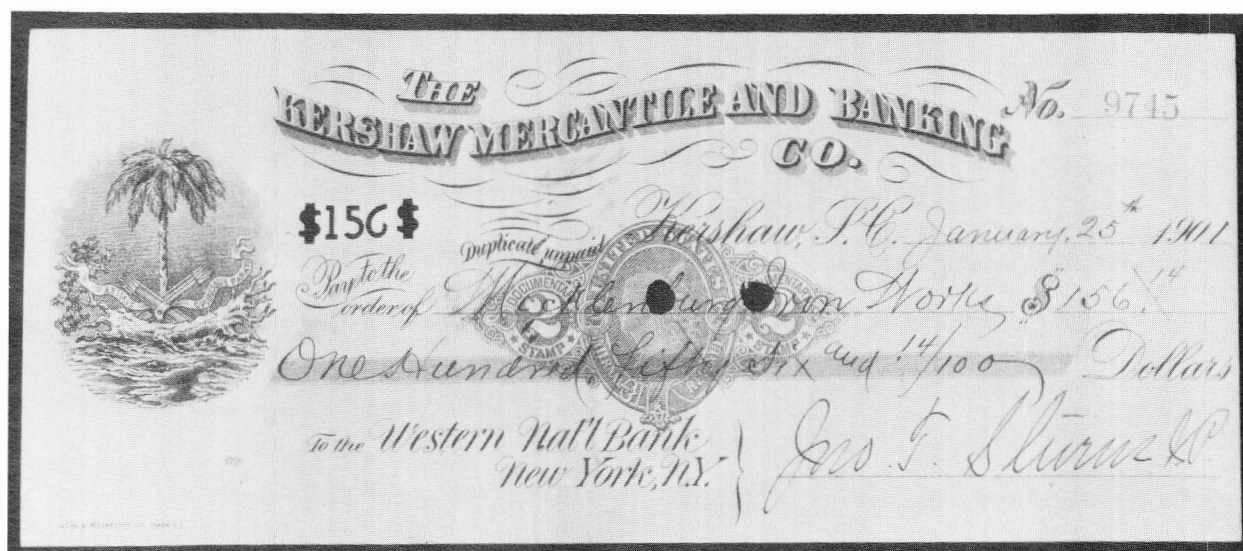
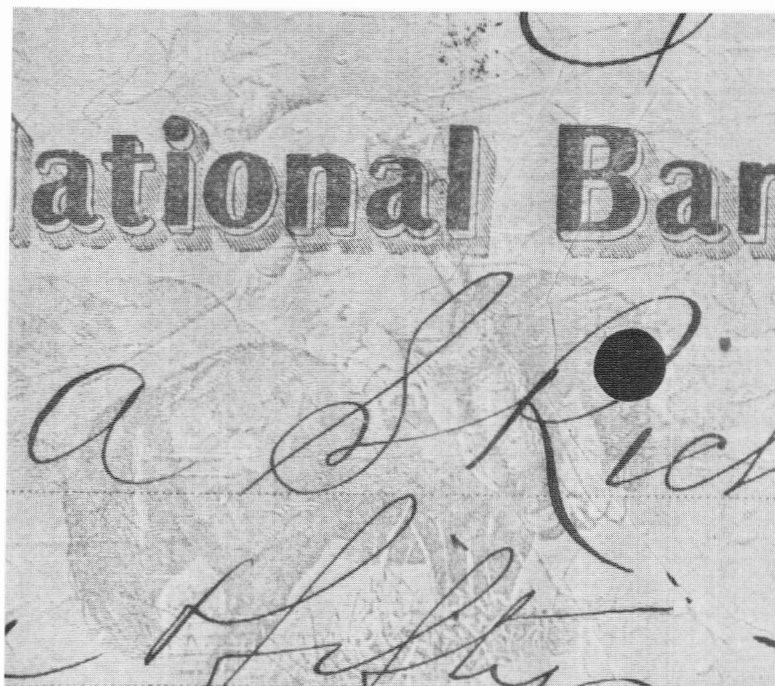
Figure 1. The Anna series.

went on that it was too early to be a FAC, which surely is, so is this anything other than a fancy vignette?

Even after careful study, I could not see what the thing is, so I took it to my photographer as asked what he saw. Later, he said, "the rear end of a horse." It took him the use of 2 filters and 6x magnification to bring up the picture of a horse and rider in buckskins with his right foot in the stirrup and his left knee on the horse's back. That brings up the question what does this have to do with the Central National Bank. It turns out that this vignette on another check was shown in the *Checklist* a number of years ago.

Patterson also enclosed the prettiest RN-X6 draft from South Carolina—fine condition, fine light yellow with no trace of orange or red. It is shown here although not in color.

Please write if you have any comments about the B10.



edges when the stamps were affixed to the documents, it would seem that the stamps were issued ungummed.

The second series must have been issued in 1957 (Figure 2) with the change in currency from anna to naye paise though I observed some documents dated 1959 with anna stamps used. The second series with the values expressed in naye paise consists of the following

1	NP	Black
2	NP	Blue
5	NP	Brown
10	NP	Yellow
25	NP	Red
50	NP	Green

Both series are typographed. All the stamps seem to have come from a single duty plate with the values being type-set into the design. The design depicts a trader's scales with the wording in Hindi.

I have tried to correlate the total value of the stamps used on an invoice with the amount billed therein but this does not seem to give any clue to the rate at which the stamps were used. More important, I do not find for what purpose the stamps were used at all. Was the trader's society levying a fee for any service or protection they gave?

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.

Gordon Bennett 4621, 415 Allen St, Arroyo Grande, CA 93420, by Richard Friedberg.

Edward J Borden 4612, 1 States Ave, Burlington, NJ 08016, by Secretary. All.

Richard A Dallair 4613, 435 James Court, Falls Church, VA 22046, by APS. US and Canada.

Ruth Hecht 4611, 111 Yew Rd, Cheltenham, PA 19012, by Secretary. Insurance and documentary.

Patricia A Kaufmann 4622, 1333 H St NW, Washington, DC 20005, by Secretary. Dealer, John W Kaufmann, Inc.

Merlin K Malehorn 4615, 6837 Murray Lane, Annandale,

VA 22003, by SRS. Ohio sales tax cards and receipts.

Carl W Miller 4610, 331 W Warren St, Oildale, CA 93308, by Richard Friedberg. US and foreign.

J F Nicosia 4616, 134 Spinnaker Mall, Marina del Rey, CA 90292, by Secretary. Dealer—M&M.

Jim W Norris 4614, 1317 Oakcrest, Iowa City, IA 52246, by Richard Friedberg.

George T Olson, Jr 4620, 4905 Lake Forest Dr, Conyers, BA 30208, by Eric Jackson. Foreign revs, esp. Br. Commonwealth; world telegraphs, foreign seals.

Dr John D Rosen 4617, 1606 Reef View Circle, Corona del Mar, Ca 92625, by Richard Friedberg.

Robert N Simmons 4623, by Secretary. Revs on old documents.

Dr Benedict A Termini 4618, 903 Wright St, #101, Arlington, TX 76012, by SRS.

Douwe Van Der Heide 4619, PO Box 37, NL 9780 AA, Bedum, Netherlands, by E Horn. Netherlands and cols., spec. in Beuersbelasting.

Highest membership number assigned on this report is 4623.

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

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

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

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

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

New Members

Numbers 4592-4600

Application for Reinstatement

Israel M Guterman 4045, 2408 Westlawn Dr, Kettering,
OH 45440, by Eric Jackson. US First Issue, telegraphs.

Reinstated from 1988 NPD List

M C Sukhani

Resigned

William L Gillborn

Ernest H Heath

Deceased

Harry W Heuer

John W Kaufmann

Leo B Olson

Janet Ragatz

Dropped—No Forwarding Address

John M Field

San Diego County Philatelic Library

Membership Summary

Previous membership total	1468
Applications for membership	14
Application for reinstatement	1
Reinstated from 1988 NPD list	1
Resigned	-2
Deceased	-4
Dropped NFA	-2
Current membership total	1476

Results of 1988 ARA Election of Officers

President

Richard Friedberg 18

Vice-President

Betty Walther 18

Secretary

Bruce Miller 18

Treasurer

Larry Cohn 18

Eastern Representative

Brian M Bleckwenn 17

Eric Jackson 1

Central Representative

Kenneth Trettin 16

Richard F Riley 1

Western Representative

Jonathan D Bulkley 1

Gretchen Dumaine 1

Eric Jackson 2

Richard F Riley 2

Sherwood Springer 2

Elmore L Vanderford 1

Note: All votes for Western Representative are write-ins. since no candidate was offered on the ballot for that office. Votes for Jackson and Riley are invalid, since Eric now resides in the East and Dick's term does not expire until 1990.

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3. Private Die Match Stamps—C. West, 1980, Castenholz & Sons, HB, 288 pp	44.95
4. Revenue Unit Columns From The American Philatelist—G. Turner, 1981, Quarterman, HB, 237 pp	35.00
5. U.S. Beer Stamps—T. Priester, 1979, PB, 167 pp	30.00
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13. Kansas, Marion Co. MCD19, F/VF, MNH	20.00
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17. Nevada D1, VF, unused	20.00
18. Nebraska B52, VF, unused	20.00
19. New Hampshire T30, LH	13.00
20. North Carolina W28, F/VF unused NG	20.00
21. Texas D4, F/VF used	10.00
22. Texas D5, F/VF used	10.00
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R216 CC	1.00	.75	R336 PI	.08	.15
R266 CC	.70	1.00	R338 PI	.15	.35
R269 PI	2.00	2.50	R339 PI	.20	.30
R284 CN	850.00	600.00	R362 PI	.06	.18
R285 CN	1200.00	900.00	R363 PI	.30	.60
R289 PI	.75	1.00	R364 PI	.05	.15
R291 PI	3.75	2.00	R722 CN	1250.00	900.00
R297 PI	2.00	1.85	RB49 CN	2.50	1.50
R306A CN	800.00	600.00	RB51 CN	2.00	1.75
R309 PI	160.00	100.00	RB55 CN	2.50	1.50
R311 PI	.60	1.00	RD348 PI	1.10	2.25

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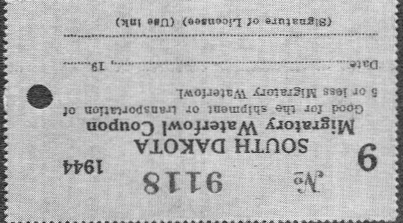
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All stamps are in used condition unless noted as mint (*).

UNITED STATES - Scott Catalogue Numbers

1	R15c on an order of sale of railroad stock and receipt for monies due, F	-----
2	R36c used on a Marshall Cty., IN auditors statement, February, 1863, F	-----
3	R47c Pennsylvania RR Co. cancel #P-38, VG	-----
4	R52c New York Central RR cancel #N-11J, F short perfs	-----
5	R82a F small tear PHOTO	75.00
6	R94a F-VF small tear PHOTO	70.00
7	R112 used on a protest for non-payment of a note in Alexandria, VA, Nov. 25, 1871, F-VF	-----
8	R152a on a Hinsdale Cty. Bank, Lake City, Colorado Terr. check, VF	-----
9	R164r on a Jas. M. Cumming, Bank of Hampton, VA check, fabulous vignette of a horse-drawn fire engine fighting a high-rise building fire, F-VF	-----
10	R225 F short perfs	40.00
11	R510 VF perfin	18.00
12	R535 VF perfin	20.00
13	R585 VF perfin	25.00
14	R616 VF perfin	10.00
15	R684 VF perfin	12.00
16	R728 F-VF cut cancel	10.00
17	R728 VF cut cancel	10.00
18	R730 F cut cancel, staple holes PHOTO	75.00
19	RD64 F-VF cut cancel, staple holes PHOTO	100.00
20	RD260 VF cut cancel PHOTO	65.00
21	RD338 VF cut cancel PHOTO	60.00
22	RE19* VG	27.50
23	RE51* VF	17.50
24	RE54* VF	2.75
25	RE80 VF	3.00
26	RE81 VF	5.25
27	RE82 VF staple holes	11.50
28	RE104* VF	12.00
29	RE105* F-VF	20.00
30	RE157 VF	4.50
31	RE178 VF PHOTO	45.00
32	Wine stamp collection, over 100 diff, very mixed condition	400.00+
33	RF2e single, F creased	-----
34	RG9 F	3.00
35	RG11a double impression, F, CV \$30 mint	-----
36	RG12 VG-F	6.00
37	RG13 F-VF straight edge	7.00
38	RG14 VF straight edge	10.00
39	RG15 F-VF straight edge	20.00
40	RG17 VG straight edge	12.00
41	RG18 VG	12.00
42	RG20 F-VF few short perfs	50.00
43	RG26 F-VF	50.00
44	RG75 F-VF PHOTO	55.00
45	RG119 F short perf, CV \$8 mint	-----
46	RH3 used on empty package, F-VF	-----
47	RK3 F	5.00
48	RK4 F embossed cancel	4.00
49	RK4 3 examples used on a proof of debt of a corporation, power of attorney and notarization in Chemnitz, Germany, 1911, F	-----
50	RK11 used on Certificate of Acknowledgment of Execution of Document, La Rochelle, France, February, 1925, VF+	-----
51	RK17 used on a notarization, Cardiff, Wales, Great Britain, Sept., 1922, F	-----
52	RK17 used on a notarization, St. Gall, Switzerland, April, 1921, F-VF	-----
53	RK23 VG	37.50
54	RK28 VG straight edge	25.00
55	RK36 15 documents with different cancels, F	-----
56	RK38 F	10.00
57	RK's 9 different VG	17.45
58	RL7 F-VF heavy crease results in tear	50.00
59	RM153 on a partially-printed promissory note, F-VF	18.00

60	RM240 on a April 6, 1799 demand note, VF	17.50
61	RN-G1a Leadville, CO check, F-VF	35.00
62	RN-P5 Crosby Opera House ticket, F-VF PH	35.00+
63	RN-W2 Flint & Pere Marquette RR bond, VF	65.00
64	RN-X4a pullman ticket partial, VF	20.00
65	RN-X5a Pere Marquette parlor car ticket, F small faults	15.00
66	RV29* F-VF straight edge	20.00
67	RZ15 F-VF crease	10.00

BEER STAMPS - Priester Catalogue Numbers

68	4 handstamp cancel, F-VF corners clipped	4.00
69	23C* VF creased	2.50
70	23D F-VF	4.50
71	38B F-VF tiny scrape	2.00
72	38D F	6.00
73	40E F thin & crease	2.00
74	40F F lower right corner margins, crease	4.00
75	41B* F crease PHOTO	15.00
76	42E F crease	2.50
77	43F bottom sheet margin with plate #, XF PH	10.00
78	73 F-VF	4.50
79	83D* VF four punch holes, crease	7.50
80	85A F-VF pinholes	6.50
81	85C F small tear	5.50
82	87D VF tiny stain	4.00
83	114A F-VF small internal tear PHOTO	10.00
84	123 F crease PHOTO	15.00
85	135 VF	6.00
86	146C F-VF upper right corner sheet margins, partial plate #	5.50
87	190B with Penn 1/8 bbl beer stamp attached, small faults	2.50
88	1918 VG thin, nick in left side	10.00
89	192B with Penn & bbl beer stamp attached, F, small faults and stain	6.00
90	1958 VF staple holes	7.00
91	199 roulette 7 at left, VF	-----
92	200A VF	9.00
93	202B F-VF small faults	7.00

TAXPAIDS - Springer Catalogue Numbers

94	TA324b on a partly empty pack of Philip Morris cigarettes, VG	-----
95	CIGARS Series of 1917 Provisional, Class B 100 cigars h/s on TC185a, VF light crease PH	-----
96	TC333 F crease and small nick in margin	7.50
97	TD120b on a full tin of Thomas Jefferson Chums, VF and attractive	-----
98	TE394a VF PHOTO	16.50
99	TE645b VF appearance, repaired as usual	35.00+
100	TF15 and 16, both very faulty	125.00
101	TF22 VF punched remainder, sm margin tear	15.00
102	TF24 F appearance, repairs & small faults	25.00
103	TF27 VF punched remainder PHOTO	35.00
104	TF44 VF punched remainder	20.00
105	TF47 F light varnish	32.50
106	TF58 VG-F small faults	32.50
107	TG8 F-VF thins	8.50
108	TG16A F-VF torn in half and repaired	17.50
109	TG169b on full package of Scrapple tobacco, VF stamp is faulty	-----
110	TG199C on full package of Spaulding & Merrick Sterling Light Fine Cut tobacco, F-VF	-----
111	TG483b on full cloth bag of Our Advertiser Smoking Tobacco, VF	-----
112	TG653b on full package of Harvey's Cola Butts Chewing Tobacco, F-VF	-----
113	Series 122/120 Provisional 1 oz imperf, red district printed surcharge, unlisted, F	-----
114	TG850Cb F creased	7.50
115	TG864Cb unlisted, 1 1/2 oz imperf, red Bureau surcharge, F	-----
116	TG867Ab unlisted, 1 5/8 oz imperf, black handstamp district surcharge, VF	-----

117	TG866Bb unlisted, 1 1/2 oz imperf, orange-red printed district surcharge, F creased	-----
118	TG872Cb F-VF	9.00
119	TG889b on full package of Five Brothers' Pipe Smoking Tobacco, VF	-----
120	TG890b on full package of Havana Blossom Chewing Tobacco, VF	-----
121	TG950b on full package of Lorillard's Beech-nut Chewing Tobacco, VF	-----
122	TG968b on full cloth bag of Durham Smoking Tobacco, VF	-----
123	TG974b on full package of De Nobili Cigar Company tobacco, VF attractive package	-----
124	TG980b on full package of D. Porry Tobacco Co. XX Chewing & Smoking Tobacco, F stain	-----
125	TG? stamp is covered, 1 1/2 oz on G. W. Gail & Ax Navy Smoking Tobacco, F-VF small faults	-----
126	TG? stamp is covered, 1 3/4 oz on Union Jack Cut Plug Tobacco, package is damaged	-----
127	DISTILLED SPIRITS FOR EXPORT Series of 1940 10¢ blue on white, F-VF PHOTO	-----
128	DISTILLED SPIRITS BOTTLED IN BOND Series of 1911 stub, case stamp, and 48 bottle stamps in three unused sheets, VF	-----
129	TAX-EXEMPT POTATO'S booklet of 96 2 lb. stamps, black printed manila covers, VF	-----
130	- booklet of 96 50 lb. stamps, black printed manila covers, VF	-----
131	BUREAU OF NARCOTICS AND DANGEROUS DRUGS, Controlled Substances Registration Certificate, three different types, F-VF	-----
132	SPECIAL TAX STAMP, Manufacturer, Distributor, Etc., of Opium, Etc., 1915, VF	-----
133	-Dealer in Untaxed Opium, 1925, 1/4" tack hole, small faults	-----
134	-Retail Dealer in Opium, Etc., 1930, VF tack holes	-----
135	-Manufacturer of Tobacco, 1883, VF	-----
136	-Dealer in Manufactured Tobacco, 1884, VF	-----
137	-Dealer in Tobacco, 1915, VF tack hole	-----
138	-Retail Dealer in Oleomargarine, 1918, VF tack holes	-----
139	-Retail Dealer in Uncolored Oleomargarine, 1946, VF small tear	-----
140	- same, 1947, VF corner crease	-----
141	-same, 1948, VF tack holes, corner nick	-----
142	-same, 1949, nick in top margin	-----
143	-same, 1950, tape faults, corner nick	-----
144	-Retail Dealer in Fermented Liquors, 1934, F-VF tack holes	-----
145	-Retail Dealer in Fermented Malt Liquor, 1940, F-VF tack holes, tear	-----
146	-One Coin-Operated Amusement Device, 1943, VF light crease	-----
147	-Coin-Operated Amusement Devices, \$10, 1944, VF	-----
148	-same, \$10, 1946, tack hole & small tear	-----
149	-same, \$10, 1947, tack holes, tear, creases	-----
150	-same, \$10, 1948, VF tack holes	-----
151	-same, \$10, 1949, F tack holes, edge faults	-----
152	-Billiard or Pool Room Premises, 1944, coupons ofr 12 months & 8 tables, VF tack holes	-----
153	TREASURY DEPT, USIR, Permit to Purchase (Liquor during Prohibition), Vendor's Copy, VF	-----
154	-same, Vendee's Copy, F creases	-----
155	US DEPT. OF THE INTERIOR, Alaska Game Comm., Cert. of Permit to Export Wild-Game Animals or Birds from Alaska, tag torn at left end	-----
156	US DEPT. OF THE INTERIOR, Grand Canyon Nat. Park, License to Operate Motor Vehicle, VF	-----
157	-Yellowstone Nat. Park, Grand Teton Nat. Park License to Operate Motor Vehicle, VF folded	-----
158	ALASKA Non-Resident Sport Fishing stamp, 1956-7, \$3, VF mint	-----
159	ILLINOIS 1957 \$4 Daily Usage Stamp, VF PH	-----
160	MICHIGAN Bear Stamp, 1959 F mint PHOTO	-----
161	-1960, VF mint PHOTO	-----
162	-1961, VF mint PHOTO	-----
163	-1962, VF mint PHOTO	-----
164	-1963, VF mint PHOTO	-----
165	MONTANA Resident Game Bird & Fishing License 1948, F folded	-----
166	NEBRASKA Tobacco License's, 10 diff, 1931//48 F faults, punch holes	-----
167	-Controlled Substances Registration Certificate, 1973-4, F folded	-----
168	OHIO, Wood County, Cigarette Dealer's License, 1957, F-VF	-----
169	SOUTH DAKOTA Migratory Waterfowl Coupon, 1944, VF PHOTO	-----
170	-same, 1945, F	-----
171	-Upland Bird Coupon, 1945, F-VF	-----
172	PHILIPPINE ISLANDS 4¢ documentary on the back of a Certificate of Insurance, VG-F	-----

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Newspapers. Seeking any and all information on U.S. Newspapers (PR1-PR125). Acquaintance indicated information available in the *Bureau Specialist*. What issues? Where do I find back issues to borrow? Also interested in buying newspaper lots, collections, and singles at "what a deal!" prices. Doc M. Pepper, 2110 Savanna Ct. S., League City, TX 77573. *623*

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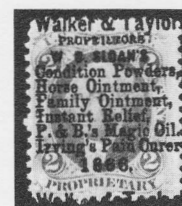
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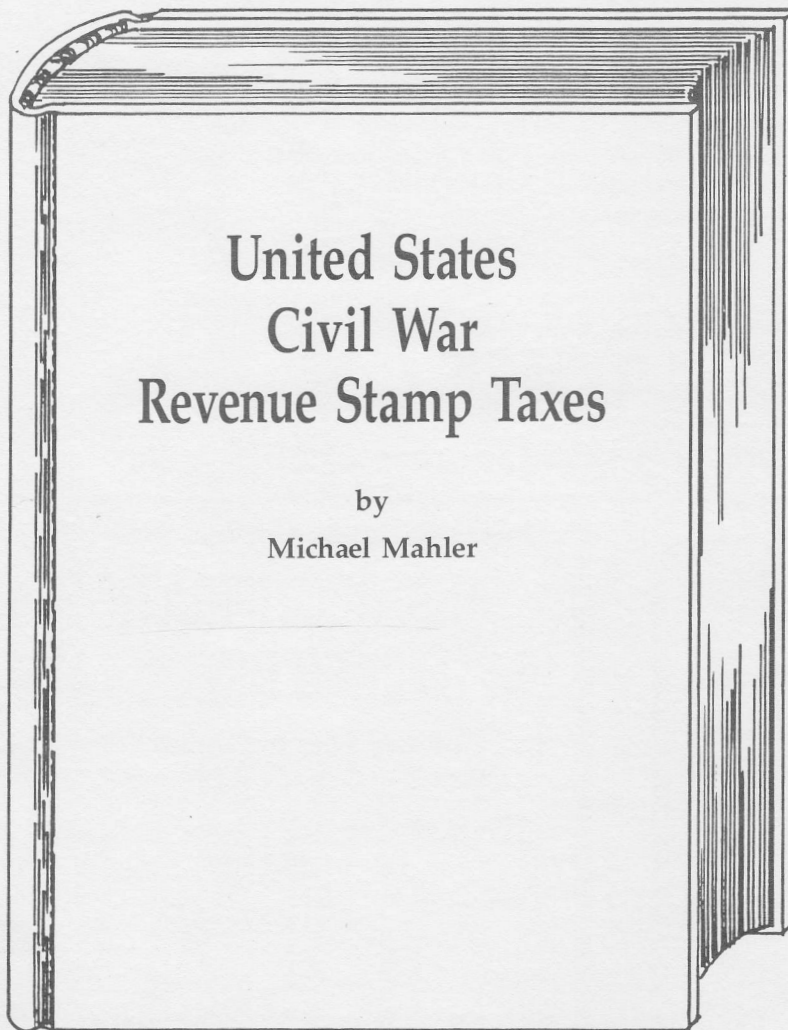
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