

The American Revenuer

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Oliver Crook & Co.
used this illegal reproduction of their Private Die stamp in
an almanac the company distributed.
More, inside, page 34.

BUY ONLY DR. CROOK'S WINE OF TAR.

Dr. Crook's Wine of Tar is put up in square 16 oz. bottles, and these pictures show each side of the bottle. "Dr. Crook's Wine of Tar" is blown on every bottle. Purchase bottles only like the above, for it is this remedy *only* that has performed the many remarkable cures, and become noted everywhere. If afflicted, you do not wish to trifle with your health, or experiment on new or untried remedies; but want a remedy to cure. Hence, permit no other Tar Preparation to be palmed off on you instead of Dr. Crook's Wine of Tar; for *none other has the same medicinal value*. For the better protection of the public, we here give an enlarged copy of our Revenue Stamp, which goes on every bottle. The regular size of this stamp is one-third less than the size we give. See that this stamp is on each bottle, for only such are genuine.

SEE THAT THIS STAMP IS ON EVERY BOTTLE.

♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

FEBRUARY, 1989

Volume 43, Number 2
Whole Number 412

Private Die Medicine Stamps

1	RS1d	T-Th, Sl Wrnk, Sharp, F	35.00
2	RS4a	Flts	20.00
3	RS9a	Sharp, Fresh	5.00
4	RS9b	T-Th, Sl Stn @T	3.00
5	RS9d	T-Th, Nice	4.00
6	RS16a	Damaged U.L., VG	19.00
7	RS16a	PP, F	35.00
8	RS18a	Sharp, Fresh, Sound, VF	38.00
9	RS19a	Flts	18.00
10	RS20a	Several Stns, Perf Flaws	25.00
11	RS20a	T Flws, Shrp, Frh, XF Cent	110.00
12	RS21a	Sl Stn, Fresh, VF	20.00
13	RS22a	Sl Tone, Fresh, VF	45.00
14	RS23a	Faults	6.00
15	RS24a	Sharp, Fresh, Sound	15.00
16	RS25a	Fresh, Sound	10.00
17	RS27a	T Stn o/w Snd, Shrp, Frsh, SF	20.00
18	RS29b	Sharp, Fresh, Sound, VF-XF	7.00
19	RS29b	PP UR, Fresh	2.25
20	RS28b	SE @ R, F	5.00
21	RS29d	Toned, o/w sound	2.50
22	RS30a	T-Th, Fresh, VF	7.00
23	RS31a	Sl Stn, Cpl NP, F, Scarce	100.00
24	RS31b	Sps Sl Stn o/w Sound, F-VF	45.00
25	RS31d	Tned, Flts	20.00
26	RS33a	Sharp, Fresh, Sound, VF	9.00
27	RS33a	T-Th, Sharp, Fresh, F-VF	5.00
28	RS33b	T Flts, F	2.00
29	RS34b	Sld Tr@ll, Wrnk, F-VF (less than 35 rptd) V Scarce	125.00
30	RS35b	Sharp, Sound, VF	5.00
31	RS35c	Sharp, Fresh, Sound, VF	10.00
32	RS35d	Sharp, Fresh, Sound, XF	5.00
33	RS36b	Sharp, Fresh, Sound, VF	75.00
34	RS36d	Sl Stn o/w Sound, VF	40.00
35	RS38b	Toned, Minor Flts, F-VF	35.00
36	RS39d	Shrp, Frsh, Snd, XF, Choice	20.00
37	RS39a	Sharp, Fresh, Sound, F-VF	9.00
38	RS39b	Sharp, Fresh, Sound, VF	40.00
39	RS40a	Sharp, Fresh, Sound, F-VF	14.00
40	RS40b	OGH, dull perf@T, Fresh, F-VF	6.00
41	RS40c	Sharp, Fresh, Sound, F-VF	200.00
		Scarce (Only 28 Reported)	
42	RS42b	T-Th, 1 NP, Sharp, Fresh, VF	20.00
43	RS42d	SF, Sound, Gem	25.00
44	RS43a	Sm Tr, Sharp, Fresh, XF	110.00

Satisfaction unconditionally guaranteed.

Descriptions: Superb (S)—the finest centering that can be found for the issue. Extra Fine (XF)—exceptionally choice centering. Very Fine (VF)—all four margins are clear of the design and well above average for the issue. Fine-Very Fine (F-VF)—three margins clear of the design, the fourth may touch the design. Fine (F)—two margins are clear of the design, the other two just touch the design. Just Fine (JF)—one or more edges penetrate the design. Very Good (VG)—badly centered and faulty. Condition: Faults and flaws are noted, such as: T-Th=tiny thin or small thin; TR=Tear, Repr=Repaired; N.P.=Nib Perf; PP=Pulled Perf; Pr-Cr=Pressed Crease; Ph=Pinhole; SE=Straight Edge; Wr=Wrinkle; OG-HR=Original Gum-Hunge Remnant. Sharp=great, deep or vibrant color. Fresh=paper condition—free of wrinkles and bends. Sound=free of any flaws or faults. H.C. marking usually the company name.

Look for our next sale which will feature hunting stamps.

Orders under \$50.00 please remit \$2.00 to cover Post/Ins.

45	RS43b	Lge Tr@LL, Sharp, VF-XF	3.00
46	RS43c	Minor Flts, VF+ Cent.	270.00
		(Only 23 Reported) Very Scarce	
47	RS43d	Sharp, Fresh, Sound, VF	9.00
48	RS44b	Sl Stn, T-Th, Full Wrap	50.00
49	RS44d	Hvy Stn, Wrnk, Full Wrap	10.00
50	RS46d	Flts, F-VF	6.00
51	RS48c	T-Th, Shrp, Frsh, XF, Gem	175.00
		Scarce (only 26 reported)	
52	RS48c	Sharp, Fresh, Sound, F-VF	200.00
		Scarce (Only 29 reported)	
53	RS48b	Tr@LR, PH@L, Flty	25.00
54	RS48b	Sharp, Fresh, Sound, XF	215.00
		Gem, Scarce	
55	RS48d	Minor Flaws, VF	68.00
56	RS49b	T.Tr@T, Sharp, Fresh, VF	70.00
57	RS50c	Sharp, Fresh, Sound, F-VF	69.00
58	RS50c	Flawed, 3 lge mgns, VG	18.00
59	RS50d	Sharp, Fresh, Sound, F-VF	10.00
60	RS51c	Sharp, Fresh, Sound, VF	20.00
61	RS51d	Sound, F-VF	2.00
62	RS58b	Flaws, VG	2.00
63	RS58d	Tr@T, F-VF	5.00
64	RS59a	Th, Sharp, Fresh, XF	20.00
65	RS60d	Rnd Cnr@R, XF, Centering	7.00
66	RS61d	T-Ths, Beautiful Color,	125.00
		Fresh, XF, Rare this nice	
67	RS62b	Th, Sharp, Fresh, VF	5.00
68	RS62b	Sharp, Fresh, Sound, VF	12.00
69	RS63c	Sharp, Fresh, Sound, VF	37.00
70	RS63d	Flawed, F	2.00
71	RS63d	Sharp, Fresh, Sound, VF	15.00
72	RS64a	Damage LR, Flaws, F-VF	22.00
73	RS64c	Th@B, Sharp, Fresh, XF	40.00
74	RS64d	Cpl Lt Stns, Fresh, XF	9.00
75	RS65a	Cpl PR@LL, Shrp, Frsh, VF	60.00
76	RS65a	PP@T, Minor Flts, F	35.00
77	RS65b	Lt Stn, Sharp, Fresh, XF	30.00
78	RS66a	Sharp, Fresh, Sound, VF	110.00
79	RS66a	Sht Perf@UR, o/w Snd, Frsh	80.00
80	RS69d	Srp, Frsh, Snd, VF, Choice	195.00
81	RS68a	SE@L, T-Th, F-VF	3.00
82	RS68b	2 Jumbo Mgns, Frsh, Snd, VF	15.00
83	RS68e	Lt Cr, Sharp, Fresh	76.00
84	RS69a	Cpl NP, Sharp, Fresh, F-VF	9.00
85	RS69b	Sharp, Fresh, Sound, F	7.00
86	RS71d	Toned, F-VF	3.00
87	RS73a	Toned, PP@LL, F-VF	35.00
88	RS73b	T Stns, Th, VF Cent	75.00
89	RS73d	Rgh Perfs, Th, Sharp, F-VF	75.00
90	RS74a	Sharp, Fresh, Sound, VF	12.00
91	RS74b	Toned, T-Th, F-VF	4.00
92	RS74d	Shrp, Frsh, Snd, XF, Gem	30.00
93	RS74d	Cpl NP, Stn, F-VF	7.00
94	RS75a	Sharp, Fresh, Sound, F-VF	13.00
95	RS75d	Sharp, Fresh, Sound, VF	12.00
96	RS75d	T-Th@T, Sharp, F-VF	4.00
97	RS77a	Th, Sharp, Fresh, VF	85.00
98	RS70b	Sharp, Fresh, Sound, F-VF	100.00
99	RS78Ab	Sp, Frsh, Snd, VF-XF, Choice	24.00
100	RS81a	Sharp, Fresh, Sound, F-VF	12.00
101	RS81b	Perf flaws, Sharp	1.00
102	RS81d	Sharp, Fresh, Sound, VF	5.00
103	RS83b	Toned, Sm Wrnk, F-VF	35.00
104	RS84a	Flts, VF cent	21.00
105	RS85d	Flts	1.00
106	RS86b	Sharp, Fresh, Sound, VF	25.00
107	RS86d	Sharp, Fresh, Sound, F-VF	9.00
108	RS87b	Minor flaws	1.00
109	RS87b	Pt Perf Pr, Srp, Frh, Snd, VF	20.00
110	RS87c	T-Th, Sharp, Fresh, VF	45.00
111	RS87d	PP@T, VF	3.00

112	RS88a	Srp, Fsh, Snd, XF, Gem	45.00
113	RS88b	Sharp, Fresh, Sound, F	20.00
114	RS88d	Toned, TH@T, VF Cent	15.00
115	RS90a	Sharp, Fresh, Sound	10.00
116	RS90b	Faults, VF	1.00
117	RS90d	Ths, Sharp, VF	4.00
118	RS90d	Srp, Fsh, Snd, XF, Choice	10.00
119	RS91a	T-Th@B, Sharp, Fresh, VF	14.00
120	RS91b	Sharp, Fresh, Rgh Perf, F-VF	5.00
121	RS91d	Sl Stn@LL, F-VF, Rgh Prf,	2.00
122	RS92d	PP@L, Sharp, Fresh, VF	3.00
123	RS93d	Ths, Sharp, Fresh, VF	95.00
124	RS94a	Sharp, Fresh, Sound, F-VF	30.00
125	RS94b	Sharp, Fresh, Sound, VF	30.00
126	RS94d	Toned, Th, F-VF	12.00
127	RS95a	Sharp, Fresh, Sound, F	2.00
128	RS95a	*OG, Srp, Fsh, Snd, XF, Gem	15.00
129	RS95b	Sharp, Sound, F-VF	2.00
130	RS95d	Minor Flaws, F-VF	1.00
131	RS96a	Ms Ccl, Fresh, F-VF	2.00
132	RS96b	Th@T, F	1.00
133	RS96d	Sl Stn@T, F-VF	2.00
134	RS97a	Sharp, Fresh, Sound, F-VF	23.00
135	RS97b	Toned, F	5.00
136	RS98b	Sharp, Fresh, Sound, VF	3.00
137	RS98c	Sharp, Fresh, Sound, VF	25.00
138	RS98d	Sharp, F	1.00
139	RS99b	Sharp, Fresh, Sound, VF	75.00
140	RS100a	Few Trm Perfs, Srp, Fsh	105.00
		VF (only 27 reported) scarce	
141	RS100b	Srp, Fsh, Snd, F-VF,	250.00
		Scarce (Only 45 reported)	
142	RS100b	Cpl Sht Perfs, Srp, Fsh	195.00
		Scarce (only 45 reported)	
143	RS101d	1 PP o/w Lovely Appear, XF	20.00
144	RS101d	Sharp, Fresh, Sound, Superb	50.00
145	RS102b	Sharp, Fresh, Sound, F-VF	25.00
146	RS10sb	*Srp, Fsh, Snd, F-VF	35.00
147	RS102b	Sharp, Fresh, Sound, VF	45.00
148	RS103b	Sharp, Fresh, Sound, VF	35.00
149	RS103b	Sharp, Fresh, Sound, F-VF	25.00
150	RS103d	Toned, Fresh, Sound, F-VF	12.00
151	RS103d	T-Th, Fresh, F-VF	10.00
152	RS104d	Sharp, Fresh, Sound, VF	55.00
153	RS106b	Few perf fls, Sharp, Fresh	210.00
		Scarce, F-VF (only 23 reported)	
154	RS107a	Sharp, Fresh, Sound, VF	50.00
155	RS107b	Damaged, Rt Cnr, F-VF	5.00
156	RS108a	Sharp, Fresh, Sound, F-VF	6.00
157	RS109a	Sharp, Fresh, Sound, F-VF	4.00
158	RS109b	T-Th@T, Sharp, Fresh, VF	3.00
159	RS110d	T-Th, 3lg Mgns, Srp,	149.00
		Fresh, F-VF	
160	RS111c	T-Th, Lge Mgns, Srp, Fsh	169.00
		Scarce, XF, Choice	
161	RS111d	Sharp, Fresh, Sound, VF	12.00
162	RS114c	Th@LR, Sharp, Fresh, VF	7.00
163	RS114d	Sharp, Fresh, Sound, F-VF	2.00
164	RS115a	Cpl Minor Flaws, VF	15.00
165	RS155b	T-Th, Sharp, Fresh, VF	6.00
166	RS115d	Perf Flaws, Th, F-VF	2.00
167	RS116b	Sharp, Fresh, Sound, VF	3.00
168	RS116c	T-Th, Sm Wrnk, VF	10.00
169	RS116d	Rgh Perfs, Sharp	1.00
170	RS117d	Cpl T-Th, Srp, Fsh, VF-XF	50.00
171	RS117d	Flaws, VF+ Cent	18.00
172	RS118a	Slit Scuff, F-VF	1.00
173	RS118b	(H.F.M. 1874) PP, F	2.00
174	RS118d	Minor Fls, F-VF	1.00
175	RS119d	Sharp, Fresh, Sound, VF	20.00
176	RS121d	T Stn@B, Cpl NP@B,	15.00
		VF, Sharp	

J.F. NICOSIA

134 Spinnaker Mall • Marina Del Rey, CA 90292 • (213) 301-0409

Private Die Medicine Stamps

177	RS122d T Stn, Sharp, Fresh, VF	10.00
178	RS124a Sharp, Fresh, Sound, F-VF ...	13.00
179	RS126d Toned, Fresh, VF	10.00
180	RS127d T-Th, Sharp, Fresh, VF	8.00
181	RS128d T-Th, Cr Rpr, F-VF	60.00
182	RS129b T-Ths, Sharp, Fresh, F-VF ...	75.00
183	RS131d PP@L, Soiled, F-VF	3.00
184	RS121id Horiz Pr, Srp, Fsh, Snd	785.00
(17 singles reported) Very Scarce		
185	RS132a Soiled, Center Cr T-Th, VF	30.00
186	RS132b Sharp, Fresh, Sound, F-VF ...	50.00
187	RS132c Srp, Fsh, Snd, VF-Choice ...	149.00
188	RS132d Sharp, Fresh, Sound, VF	42.00
189	RS134a Sharp, Fresh, Sound, VF ...	165.00
190	RS136b T-Th, NP@L, F-VF	185.00
191	RS137b Toned, Fresh, Sound, VF	4.00
192	RS137d T-Th, Cpl NP@T, VF	98.00
193	RS138b Sharp, Fresh, Sound, F-VF	4.00
194	RS138d Srp, Fsh, Snd, XF, Gem	16.00
195	RS140a Srp, Fsh, Snd, VF, Choice	28.00
196	RS140a Vert Pr, Inscript (Philadelphia) 70.00	
Scarce, Sharp, Fresh, Sound, VF		
197	RS140d Sharp, Fresh, Sound, VF	15.00
198	RS140d T-Th, Fresh, F-VF	5.00
199	RS141a Sharp, Fresh, Sound, F-VF ...	22.00
200	RS142d *Blk of 4, Srp, Fsh, Snd,	325.00
OG, Lt H, F-VF, Scarce		
201	RS141b T-Th, Sharp, Fresh, F-VF	15.00
202	RS147a Sharp, Fresh, Sound, VF	4.00
203	RS147b Soiled, F	2.00
204	RS147d T-Th@T, Sharp, Fresh	3.00
205	RS148a Fresh, F	4.00
206	RS148b Sharp, Sound, VF	7.00
207	RS148ap Perf & Die Cut, Srp, Snd, VF	45.00
208	RS149ap Perf & Die Cut, Srp, Snd, VF	75.00
209	RS149b Occ Spt, Srp, Fsh, Snd, F-VF	3.00
210	RS149b Sharp, Fresh, Sound, VF	9.00
211	RS149c Sharp, Fresh, Sound, F-VF ...	65.00
212	RS149d Th, F	2.00
213	RS159b Sharp, Fresh, Sound, F-VF ...	2.00
214	RS150c Sharp, Fresh, Sound, F-VF ...	15.00
215	RS151b Sharp, Fresh, Sound, F-VF	3.00
216	RS151d Sht perf@R, Sharp, Fresh	2.00
217	RS152b Sharp, Fresh, Sound, F-VF	3.00
218	RS152d Stn@B, Sharp, F-VF	2.00
219	RS154d *OG, Srp, Fsh, Snd, VF	40.00
220	RS155b Stn, F	2.00
221	RS155d T-Th, Fresh, F-VF	3.00
222	RS156b SE@R, Blunt Perf@B, F-VF ...	2.00
223	RS156d Sharp, Fresh, Sound, VF	8.00
224	RS156d Srp, Fsh, Snd, XF, Choice	15.00
225	RS157b Sharp, Fresh, Sound, F	5.00
226	RS157c T-Tr@R, Minor Flts, F-VF	23.00
227	RS157d Flts, F	2.00
228	RS158d Flts, VF	3.00
229	RS159d Cr, Sharp, Fresh, VF	125.00
230	RS161d Cpl Sm Cr, Lg Mgn, Srp, VF	35.00
231	RS162a Sharp, Fresh, Sound, F+	12.00
232	RS162b Sharp, Fresh, Sound, F-VF ...	15.00
233	RS162d Sharp, Fresh, Sound, VF	20.00
234	RS164a Sharp, Fresh, Sound, F-VF ...	2.00
235	RS164a Sharp, Fresh, Sound, VF	3.00
236	RS164d Blue Ccl, Sharp, Sound, F-VF	15.00
237	RS166b Sharp, Fresh, Sound, XF, Gem	8.00
238	RS166c Srp, Fsh, Snd, VF-XF, Choice	29.00
239	RS166d Sharp, Sound, F-VF	3.00
240	RS166d Srp, Fsh, Snd, VF, Choice	8.00
241	RS167b Sharp, Fresh, Sound, F-VF ...	20.00
242	RS167d Sharp, Fresh, Sound, F-VF ...	24.00
243	RS168b Sharp, Fresh, Sound, F-VF ...	8.00
244	RS168d PP@L, Rgh Perfs, F-VF	3.00
245	RS169b T-Stn@L, Srp, Snd, F-VF	75.00

246	RS170c Srp, Fsh, Snd, XF, Gem	32.00
247	RS165b Sharp, Fresh, Sound, F-VF	197.00
248	RS172b *OG, Srp, Fsh, Snd, F-VF	49.00
249	RS172d *OG, Srp, Fsh, Snd, VF	35.00
250	RS173b Sharp, Fresh, Sound, F-VF ...	24.00
251	RS174b Th, sharp, Fresh, VF	25.00
252	RS174bi Srp, Fsh, Snd, VF, Choice	175.00
253	RS174bj Blk 4, Sl Stn, Fsh, Snd, F.	100.00
254	RS174d *OG, T-Th, Vert Cr, VF	7.00
255	RS178a Stn U.L., N.P., Sharp, VF	75.00
256	RS178b T-Th, Sharp, F-VF	10.00
257	RS179a T-Th, Sharp, Fresh	95.00
258	RS179b Sharp, Fresh, Sound, VF	35.00
259	RS179d T-Th@T, Sharp, Fresh, VF ...	30.00
260	RS180d T-Ths, T, Seal Tr, Sharp, ...	175.00
Fresh (Only 38 reported) Scarce		
261	RS182b Taint Stn, Centr Cr, F-VF	100.00
262	RS183d *OG (Crl 1877 1878), F-VF	7.00
263	RS184b Blunt Perfs@B&L, F-VF, Srp	40.00
264	RS184d Sharp, Fresh, Sound, F-VF ...	37.00
265	RS185a 1NP@B, Sharp, Fresh, F-VF	25.00
266	RS189b Srp, Fsh, Snd, VF+, Choice ...	37.00
267	RS189c T-Th, Sharp, Fresh, VF+ ...	125.00
268	RS189d PP@T, Fresh, F-VF	15.00
269	RS190b Sharp, Fresh, Sound, F+	6.00
270	RS190d Th, Sharp, Fresh	6.00
271	RS191a Sharp, Fresh, Sound, VF ...	695.00
Choice (Only 33 Reported) Scarce		
272	RS193a Flts, F	1.00
273	RS193b Stn@B, F-VF	2.00
274	RS193c Srp, Fsh, Snd, VF, Choice	24.00
275	RS193d Sl Toned, T-Th, VF cent	2.00
276	RS194a Sharp, Fresh, Sound, F-VF	4.00
277	RS194b 1 NP@B, F	1.00
278	RS195a Sharp, Fresh, Sound, F-VF ...	17.00
279	RS196b 1PR@L, Sharp, Fresh, VF	3.00
280	RS196c Srp, Fsh, Snd, VF, Choice	30.00
281	RS196d PP@L, VF, Fresh	2.00
282	RS197b Sharp, Fresh, Sound, F-VF ...	12.00
283	RS197b Sharp, Fresh, Sound, VF	19.00
284	RS197c Vert Pr, Srp, Fsh, Snd	195.00
VF, Very Scarce		
285	RS197d T-Th@T, Sharp, Fresh, VF	12.00
286	RS198b Th, Sht Perf@T, F-VF	2.00
287	RS198d Sharp, Fresh, Sound, VF	8.00
288	RS201b Srp, Fsh, Snd, VF, Choice	35.00
289	RS202a Th, PP@T, Sharp, Fresh, VF	8.00
290	RS204a Toned, Fresh, Sound, VF	3.00
291	RS204c Srp, Fsh, Snd, XF, Gem	75.00
292	RS206d Sharp, Fresh, VF	3.00
293	RS207d Imprf, Sp-Fh-Sd, XF, Gem	49.00
294	RS208b Sharp, Fresh, Sound, F-VF ...	16.00
295	RS209b T-th, Stn, F-VF	10.00
296	RS209c Srp, Fsh, Snd, VF, Choice	175.00
297	RS209d Sharp, Fresh, Sound, VF	22.00
298	RS212a Torn@T, F-VF	2.00
299	RS212b Sharp, Fresh, Sound, F-VF ...	12.00
300	RS212d Th, Sharp, Fresh, VF	4.00
301	RS213a Sharp, Fresh, Sound, F-VF	6.00
302	RS213b Sharp, Fresh, Sound, F-VF	6.00
303	RS213d 3lge mgn, Flts, Sharp, Fresh	63.00
304	RS214d T-Th, Sharp, Fresh, VF	8.00
305	RS215d Toned, F-VF, Wrnk	35.00
306	RS216d T-Ths, Sharp, Fresh, F-VF ...	33.00
307	RS216d Sharp, Fresh, Sound, F-VF ...	90.00
308	RS217d Sharp, Fresh, Sound, VF	6.00
309	RS217b Sharp, Fresh, Sound, SF, Gem	9.00
310	RS220a Sl Stn, Fresh, Sound, F-VF ...	2.00
311	RS221b Sharp, Fresh, Sound, VF	5.00
312	RS222a Proolike, Gem	20.00
313	RS224d Sharp, Fresh, Sound, F-VF	165.00

313	RS225d Sharp, Fresh, Sound, Lge Mgn,	VF+ 60.00
314	RS226a Minor Flaws, Full Wrap, F-VF	40.00
315	RS226a, Faults, Full Wrap, F-VF	28.00
316	RS228d T-Th, Sharp, Fresh, F-VF	12.00
317	RS229d Sharp, Sound, F-VF	6.00
318	RS230 T-Th, Sharp, Fresh, XF	10.00
319	RS233a Faults, Toned, Scarce, F-VF	90.00
(Only 30 reported)		
320	RS233a Sp, Usual wmk, Knk, F-VF	150.00
321	RS235b Usual Faults, F-VF	75.00
322	RS236a Th, Knick@UL, Stn, F-VF	4.00
323	RS238b Sm Cr, Sharp, Fresh, VF ...	235.00
(Only 25 reported)		
324	RS239d Sharp, Fresh, Sound, VF	24.00
325	RS241b Lge thin, F	1.00
326	RS242a Sharp, Fresh, Sound, F-VF	6.00
327	RS242b Scuff o/w Sharp, Fresh	2.00
328	RS243a Sl Tr@B, Sharp, Fresh, F-VF	25.00
329	RS243b Stn, F-VF, Sound	60.00
330	RS245 Sharp, Fresh, Sound, VF+	25.00
331	RS247c Srp, Fsh, Snd, XF, Gem	55.00
332	RS249b Sharp, Fresh, Sound, F-VF ...	25.00
333	RS250d (RSVD, March 1882, Red)	50.00
1 NP, Sharp, Fresh		
334	RS251b Stn, F-VF	1.00
335	RS251d Fresh, F-VF	2.00
336	RS252c T-Th, Sharp, Fresh	4.00
337	RS252d Jumbo, Srp, Fsh, Snd, XF	4.00
338	RS253b Sm Stn@T, Sharp, Wrnk, VF	12.00
339	RS253d Usual wrnk, Sharp, Fresh	25.00
340	RS254d SE@B, Srp, Fsh o/w snd, VF	6.00
341	RS255d Th, Sharp, 4 clr mgn, VF	40.00
342	RS256d Srp, Fsh, Snd, XF, Gem	50.00
343	RS257d Srp, Fsh, Rgh Perfs, Snd, VF	35.00
344	RS258d Tpcl Rgh Perfs, Sl Wrnk, Srp	30.00
Fresh, Sound, F-VF		
345	RS259d Sharp, Fresh, Sound, VF	3.00
346	RS262c Sharp, Fresh, Sound, VF	45.00
347	RS262d *OG, Srp, Fsh, Snd, F-VF	15.00
348	RS263d Sharp, Fresh, Sound, VF	35.00
349	RS263d Perf Flaws@L, Srp, Fsh, F-VF	17.00
350	RS264b Cpl T-Ths, Few NP, Sharp, 175.00	
Fresh (Only 32 reported) VF		
351	RS265d Lge Mgn, Hz Cr, Sharp, ...	245.00
Fresh (Only 25 reported)		
352	RS266a Sharp, Fresh, Sound, F-VF ...	75.00
353	RS266b T-Th, Sharp, Fresh, F-VF	30.00
354	RS266d Sharp, Fresh, Sound, F-VF ...	25.00
355	RS267e Soiled, F-VF	45.00
356	RS269b Soiled, F-VF	4.00
357	RS269d Soiled, VF	6.00
358	RS270b *OG, Th, Vert bnd, Fsh, F-VF	69.00
359	RS272d Sharp, Fresh, Sound, VF	35.00
360	RS273d Stns, VF	3.00
361	RS274a Nice, VF	2.00
362	RS274b T-Th, Sharp, Fresh, VF	3.00
363	RS274d Stn, Nice, VF	2.00
364	RS276b T Stn@LL, Sharp, Fresh	30.00
365	RS276b Sharp, Fresh, Sound, F-VF ...	50.00
366	RS277b Sharp, Fresh, Sound, F-VF ...	7.00
367	RS277c Srp, Fsh, Snd, VF, Choice	225.00
368	RS277d Stn, F-VF	2.00
369	RS278p NG, PP@UL, Sharp, Fresh	2.00
370	RS278p *OG, LH, XF	5.00
371	RS279 *OG, Hz Pr, Srp, Fsh, Snd, VF	12.00
372	RS279 *OG, Prf 7, Srp, Fsh, Snd, F-VF	4.00
373	RS280 NG (SSI), VF	2.00
374	RS280 *OG, LH, Sound, VF	3.00
375	RS281 NG, T Cr, VF (ZPL)	2.00

This Listing continues on Page 29

J.F. NICOSIA

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The American Revenuer

The Journal of International Fiscal Philately

Volume 43, Number 2

February, 1989

Whole Number 412

ARA President's Column

Richard Friedberg, President

It has been some time since this column has appeared in this journal, but that does not mean that the ARA has been standing idle while the world moves by. Actually, we have been very busy: compiling a directory to replace the one that last appeared in 1984 and readying our first hard-bound book for publication.

We expect to have W.V. Combs' *Second Federal Issue* ready for distribution in late April or early May. More details will follow from Ken Trettin as the date of publication gets closer.

While the following is a bit late in getting out, a late mention is certainly better than no mention at all. Our 1988 Sterling Award recipient was E.S.A. "Bert" Hubbard, who founded the ARA (and the State Revenue Society as well) in 1947. Bert is still ARA member number 1 and at NOJEX last Memorial Day Weekend, we awarded him with the Sterling Certificate during the ARA's annual meeting. My apologies to Bert for neglecting to mention this with the report on the 1988 Convention.

While we are getting "news" to you in a tardy fashion, I think member Robert Cunliffe, whose five frame exhibit of U.S. revenue material was in the Court of Honor at Prague in late August deserves special mention.

Cunliffe's exhibit was the first, although one hopes not the last, revenue exhibit to be featured in a Court of Honor section at an international exhibition. Among other things, it contains George Washington's will mounted along with other revenue-related Presidential material. Also included was a Lincoln document—a petition that was dated three weeks prior to

Lincoln's assassination.

Finally, Cunliffe exhibited a telegram from McKinley regarding vice-presidential selection.

Other significant areas of Cunliffe's collection that were on exhibit in Prague were inverted centers of revenue stamps and largest known multiples. Congratulations to Bob Cunliffe for being given Court of Honor status at an international exhibit. Just one more piece of evidence to indicate that the tide is indeed turning in international circles in regard to the esteem in which fiscal philately is held.

...

Member Howard Nelles would like me to inform the ARA membership that he and Tim McCree have formed a clearing house organization for collectors of U.S. Possessions revenue material. This includes Canal Zone, A.M.G. issues, Guam, Hawaii, Phillipines, Puerto Rico, Ryukyu Islands, Vera Cruz and the Virgin Islands. For additional information regarding the services that the clearing house offers, write to either Howard Nelles, 671 Centre St., Jamaica Plain, MA 02130 or Tim McCree, Rt 3, Box 336, Claremont, NC 28610.

...

It is not too soon to plan to attend the ARA's 1989 convention, which will be held in Dayton, Ohio, at AIRPEX on October 13, 14 and 15, 1989. I know that this was suppose to be a "West Coast" location year, and we had every intention of heading for the coast. But...the Philatelic Fiesta in San Jose, CA, with whom we had made plans, was forced to cancel their 1989 show due to a change in ownership of a hotel, and we were left without a location. Member Marty Richardson

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The Thai Occupation of Keng Tung

Unrecorded Revenue Stamps of 1888

by Kitti Damrongvadhana, ARA
Introduction

Earlier this year, I acquired two stamps, which at first sight appeared to be unrecorded Thai revenue stamps. Both were

The Mystery Deepens

At a later date, my attention was drawn to the scrolls immediately to the right of the royal cipher on the eight att stamp and to the marks below the bottom scroll of the sixteen att stamp. It was suggested that this was probably writing—perhaps Burmese.

I went to the Burmese Embassy in Bangkok where a translator was able to make out the number 1250. He thought that the inscription was in the Gyao language used in the Shan States of present-day Burma; apart from the numbers, the translator was unable to read this language. I next went to Silpakorn University where a professor in the Department of Oriental Languages, specializing in languages of this area, said the writing was Khoeun. This language is used in the area of Keng Tung (known in Thai as Chiang Tung).

Below are the inscriptions correctly written out and translated:

Keng Tung was part of Thailand at the time these stamps were issued; a subsequent treaty ceded this area to British Burma under

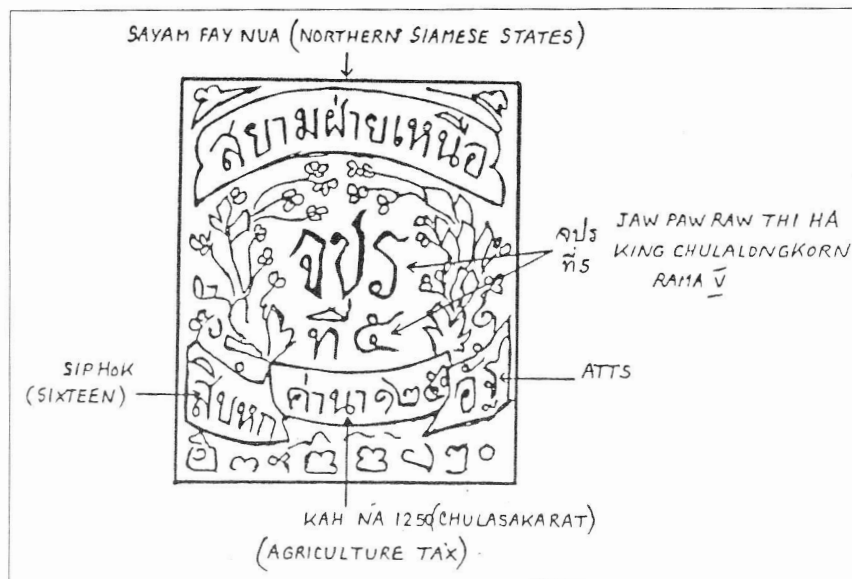


Figure 1. A sketch of the 16 atts revenue.

printed in red on unwatermarked, light-brown paper. The paper appears to be of local manufacture and is of quite poor quality. I had photographs made of the stamps, and by careful examination was able to produce the accompanying sketches together with a translation of the inscriptions.

It was clear that they were agriculture tax stamps dated 1250 in the Chulasakarat calendar (1888). The value of the first (Figure 1) is sixteen atts; the second (Figure 2) has a value of eight atts. The inscription "NORTHERN SIAMESE STATES" was rather unusual, but having no other information at hand, I assumed it was for use in northern Thailand.

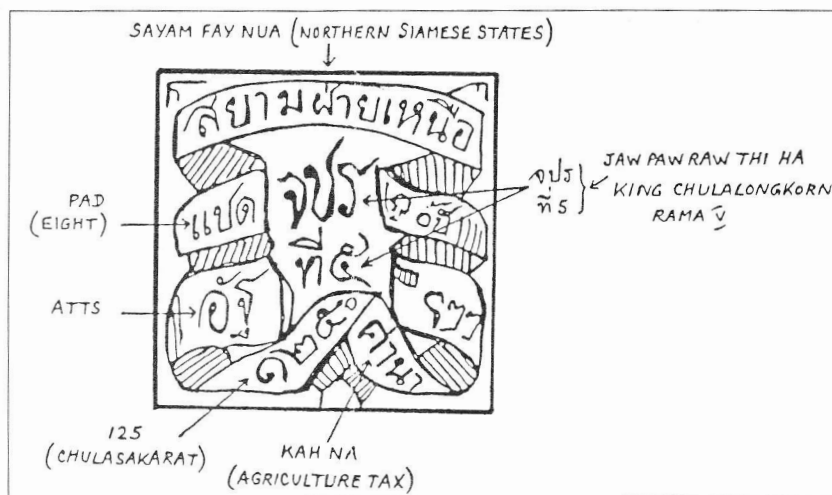


Figure 2. A sketch of the 8 atts revenue.

President's Column, Continued

came to our rescue and offered AIRPEX as a convention site. We are grateful to Marty for his quick action. A prospectus for exhibiting at AIRPEX, which is a World Series of Philately qualifying show, is included on the mailing wrapper of this journal. Stay tuned, but mark your calendar now!

whose control it remained until Burmese independence in the late 1940s. During the period 1943-45, the area was briefly again under Thai control.

Conclusions

While much remains to be discovered about these two stamps, it can be said that they were used in Keng Tung

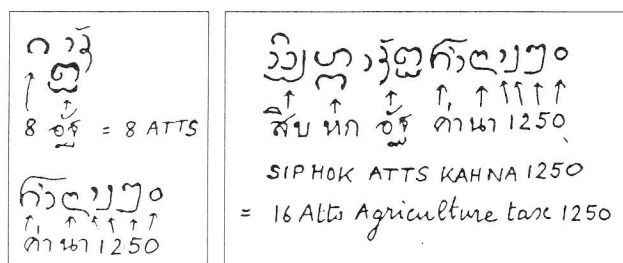


Figure 4. The inscriptions found on the two revenue stamps and their translations.

(Chieng Tung) in 1888, when Thailand controlled that portion of what is now Burma. The two languages were used for the benefit of the two peoples living in the area: the Thai and the Khoeun. I suspect that, corresponding to the values of agriculture tax labels in use in Thailand at the time, there were other values for Keng Tung, but confirmation of this will depend on finding more material; such material is very difficult to find, and if any ARA members have examples of these stamps, I would be very glad to hear from them.

Figure 3. Map of the area showing Keng Tung

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383	RS293	*OG, F-VF	2.00
384	RS294	*OG, F-VF	2.00
385	RS295	*OG, XF	10.00

386	RS298	*OG, XF	3.00
387	RS300	*OG, NH, VF	20.00
388	RS301	*OG, NH, VF/XF	16.00
389	RS303	SE, CR, Sharp, XF	2.00
390	RS305	Sharp, Fresh, Sound, XF	3.00
391	RS306	*OG, LH, XF	3.00
392	RT2h	Sharp, Fresh, Sound, F	85.00
393	RT5a	Flaws, F	50.00
394	RT7b	Sharp, Fresh, Sound, VF	40.00
395	RT7c	Sharp, Fresh, Sound, XF	60.00

396	RT11b	Cpl Minor Flaws, Srp, Fsh, 110.00 Sound, VF-XF, Choice	
397	RT16d	Jumbo Mgn, S-F-S, VF+	15.00
398	RT17b	Sharp, Fresh, Sound, XF	40.00
399	RT17d	Sht Perf@LL, Sharp, Fresh	7.00
400	RT27c	Srp, Fsh, Snd, XF, Gem	35.00
401	RT33b	T, Cr, Sharp, Fresh, XF	28.00
402	RU2a	T-Th, Fresh, F	28.00
403	RU4a	Dull Perf@L, T, Cr, F-VF	1.00
404	RU14a	Vert Cr, Tone, VF	2.00

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More on Airport Departure Taxes

By Albert L. Batik, ARA

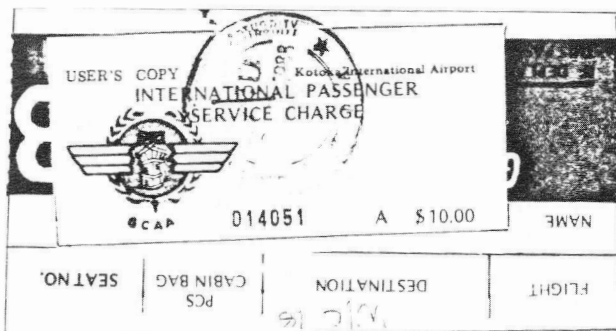


Figure 1. Used at Accra, Ghana.

In many countries the airport departure tax cannot be paid in the local currency. Note in Figure 1 that the tax is \$10.00; this is for the Accra Airport in Ghana. The stamp itself is a printed blue on white security which reads, "Ghana Civil Aviation Authority" while the remainder is printed in black. The stamp was attached to the boarding pass by a staple and then tied with a purple cancellation. The stamps are serially numbered.



Figure 2. Used in Mali.

Figure 2 illustrates a departure tax stamp from Mali. This stamp is printed in black on pink paper with the shield in the national colors of green, yellow and red. The stamps are serially numbered and have a stub that is rouletted on the left and which is retained by the tax agent. Cancellation was by a cork dipped in a blue ink and smudged across the face of the stamp. The amount of the tax, 1500 CFA, is the currency of all former French West African countries and is equal to about \$5.00.

The Nigerian departure tax stamp is interesting in that the security background consisting of the words "Nigeria Airport

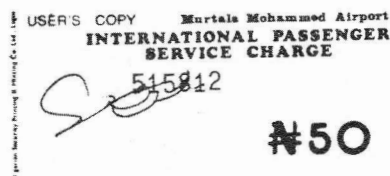


Figure 3. Used in Nigeria.

Authority" also form a picture of the terminal building of the Lagos Airport. The security background is blue green with all other printing in black. Note that the name of the security printer is given on the left. The stamp is rouletted on the left and a stub is retained by the agent who also initials the face (Figure 3) and cancels the back. The tax of 50N can be paid with a \$10 American bill or with 50N which at the official exchange rate is equal to about \$11.50. The stamps are serially numbered.

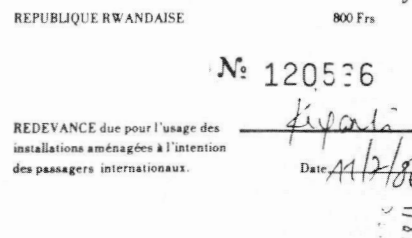
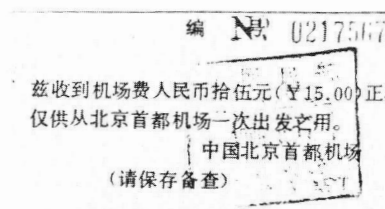
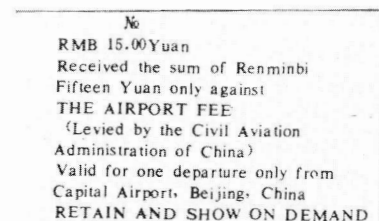


Figure 4. Used in Rwanda.

Rwanda issues a very simple stamp as seen in Figure 4. It is printed in black on yellow paper. The name of the airport is written in at the right and the date below. The stamp is perforated on the left with the stub being retained by the tax agent. The stamp is slightly torn at the top to cancel it. The tax of 800 Francs is about \$4.00.



Figures 5 and 6. Used by the People's Republic of China.



The departure tax stamp of the People's Republic of China is printed on both sides. The face is Chinese in black printed over a security background of wavy lines and a serial number in red (Figure 5). The stamp is rouletted on the left; the tax agent retains the stub and cancels the face with a red square obliteration. The back (Figure 6) is printed in black and is in

English. The tax of 15 Yuan is about \$3.75.

The departure tax in Bolivia is \$10.00. The stamp has a security background consisting of a design and indistinguishable words printed in pale blue. The stamp was first valued at



Figure 7. Used in Bolivia.

16Bs, stamped in bright blue and later revalued to 20Bs in pale purple. “\$us, 10.-” is printed on the stamp and pays the fee. The stamp is rouletted at the left and again the tax agent retains the stub. The stamp is punch canceled with the letters RENTA in the first line and 01 VS in the second as shown in Figure 7.

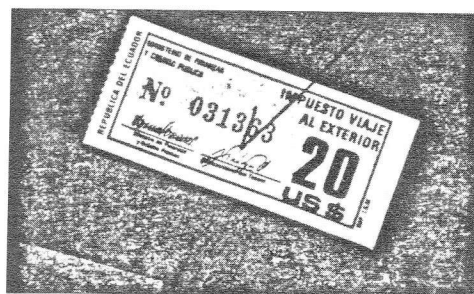


Figure 8. Used in Ecuador.

A departure tax of \$20 in Ecuador is among the highest in the world. The stamp itself has a blue security background consisting of the national seal and the word Quito. The rest of the stamp is printed in black except the serial number which is red (Figure 8). The stamp is rouletted on the left with the stub retained by the tax agent. The cancellation is just a check mark from a pen. This stamp is different from others described herein because it has adhesive on the back and the stamp is pasted to the boarding pass.

The Columbia departure tax stamp (Figure 9) has no value indicated. The stamp is printed in blue on white paper with the serial number and the words “COPIA PASAJERO” printed in red. There are spaced to indicate the amount and if payment was in local pesos or in dollars. This stamp is interesting because it is rouletted on both the left and right sides. On the left side is a stub that is retained by the tax agent. On the right side is a stub that is stapled into a pad. It was intended that the



Figure 9. Used in Columbia.

stamp and retained stub be removed from the pad by tearing along the right side roulette. In this case all the stamps were removed from the pad by removing the staples leaving the right stub still attached.



Figure 10. Used in Paraguay.

In Figure 10 we see the Paraguay departure tax stamp. The denomination is 3,500 G which is equal to \$3.50. The stamp is printed in black on pink paper without any security background. The date, the eighth of July, is stamped in big green letters. Both the passenger part of the stamp and the stub retained by the tax agent are canceled in pale purple. The stamps are serially numbered.



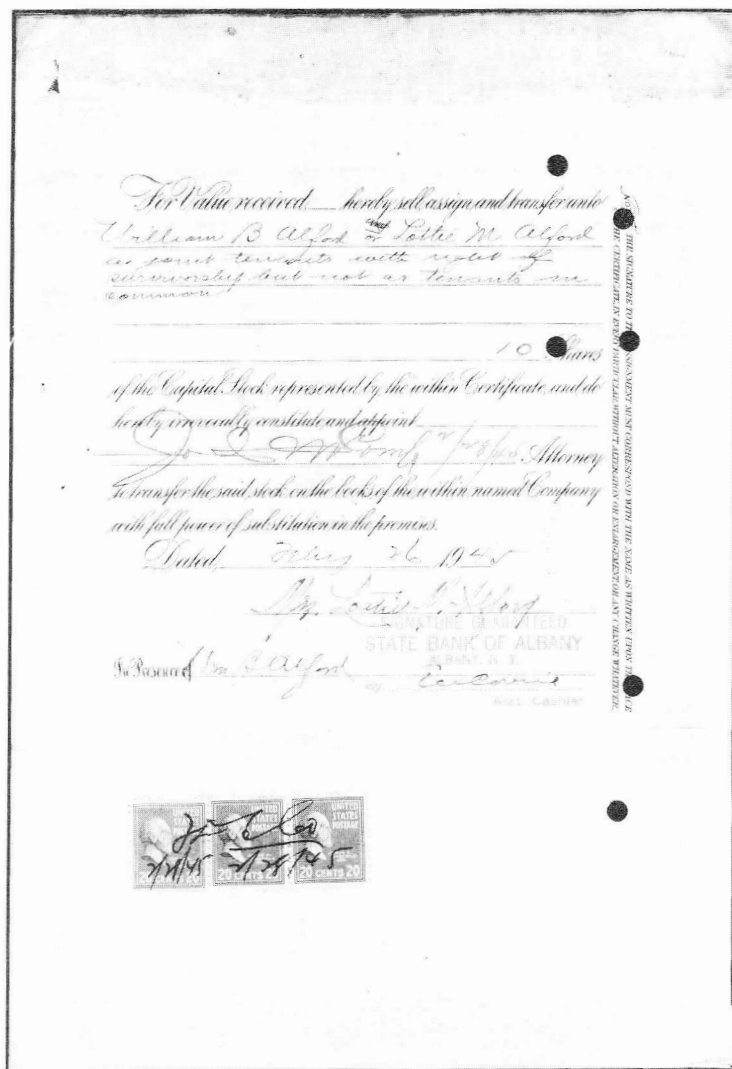
Figure 11. Used in Uruguay.

In conclusion we see Figure 11 which is the departure tax stamp of Uruguay. It is printed in black on white with a serial number. In the upper left corner is a map of the country and in very little letters the name of the country. No value is shown and there is no cancellation. In point of fact the tax is about \$2.00. The stamp is rouletted on the left and a stub is retained by the officials.

Postage as revenue—20¢ Prexie

by Terence Hines, ARA

The document illustrated here is an illegal usage of three of the 20¢ Presidential Issue (Scott 825) used to pay stock transfer tax. The stamps are on a certificate for \$600 worth of stock transferred late in February 1945. This is the latest (most modern) example of postage stamps used as revenue stamps that I have seen. Alas, the certificate is not mine, but is from the collection of William Jones, a collector of modern postal history.



T-M/R155 Usage on 1898 Check

In the January 1988 issue (1988 January; 42:11) Leo Scarlett questioned as to why a check had both a pair of 1¢ Trans-Mississippians and a copy of R155 attached. Responses were received from Bob Patetta and Len McMaster. McMaster commented that he had never seen the 1898 documentary tax paid twice on a check, but has seen it paid twice on a promissory note where the note was sold to an intermediate party before collection from the maker. He speculates that if the check in question were cashed by an intermediate party (a two-party check) before presentment to the bank, the parties involved may have thought the tax should have been paid

twice. If this were the case one would expect to find some evidence on the check such as an intermediate payee or multiple signatures on the back and possibly a different date on the 1¢ Trans-Mississippians from that on the 2¢ provisional.

McMaster points out, however, that from his reading of the War Revenue Act of 1898 it is not clear that this tax should be paid twice on a check in this situation. Possibly Scarlett's is the best, the maker simply had doubts as to the validity of the 1¢ stamps and added the 2¢ I.R.

1864 Protest with Stamp Tax Paid by Quadrisected \$1 Lease

by Michael Mahler, ARA

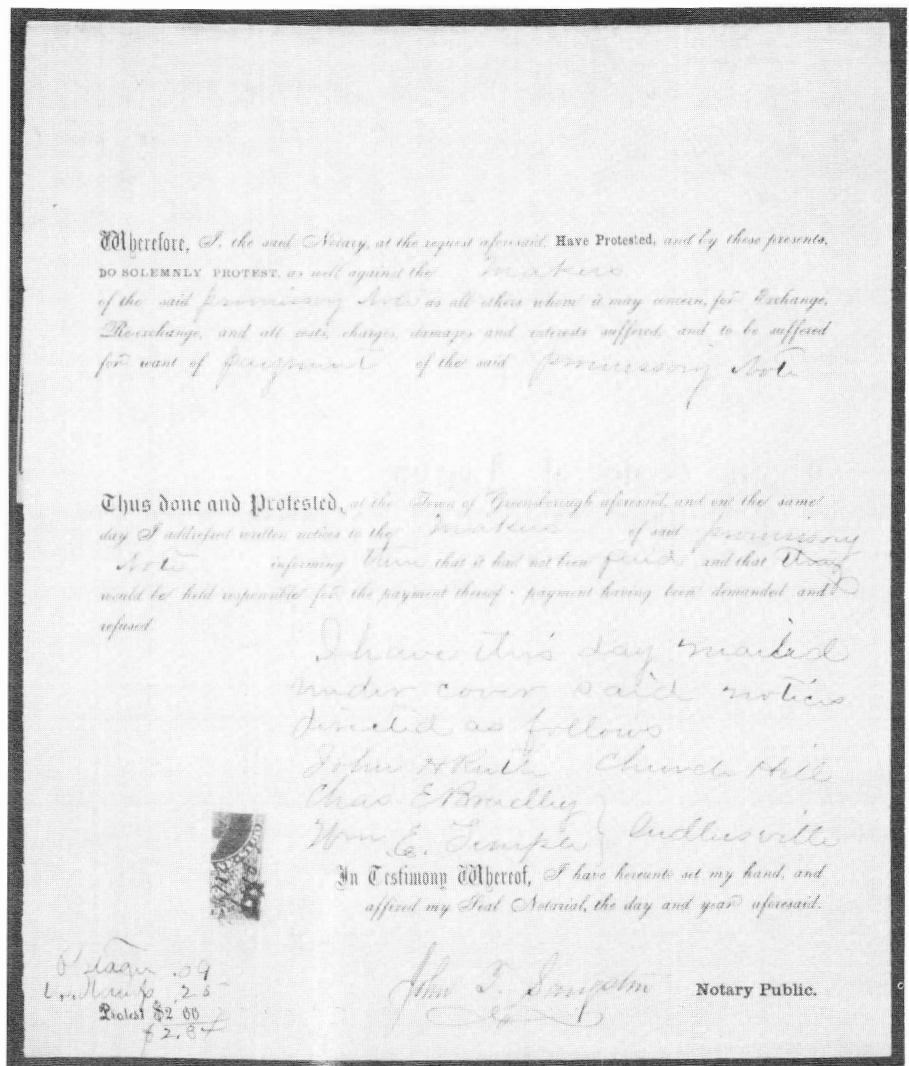
This document surfaced recently in a Robert Siegel auction, and quite naturally aroused considerable interest. It is a protest form of notary public John T. Sangston of Greensborough, Maryland, verifying the non-payment of a promissory note executed August 20, 1864, at Church Hill, Maryland, for \$350 to be paid in ninety days to the Farmers and Merchants' Bank of Greensborough.

Readers are undoubtedly aware that a 25¢ Protest stamp was among the First Issue revenues, but may be wondering what sort of document it was intended for. Two types of protest were taxed (Mahler, 1988). The first, of which this is an example, was a statement by a notary or other authorized official that a check, bill of exchange or promissory note had been presented for payment and refused. The second was a marine protest,* and both were taxed at 25¢.

Notary Sangston's statement of non-payment is dated November 21, 1864, exactly ninety days, plus three days grace period, after the note was executed, and thus the precise day it came due. On the reverse of the document is affixed the lower right quarter of a \$1 Lease stamp. This bears a two-line manuscript cancel, the bottom line of which is "Nov 21, 1864," matching the date of the document; more importantly, close inspection shows that in passing from the stamp to the small adjoining selvage, the cross-stroke of the "4" passes across one of the perforations and ties the stamp to the document.

The top line of the cancel begins with three initials that appear to be "J T S," but in a different style than in John T. Sangston's signature nearby. In particular, the "S" is in a

*This was a written declaration by the master of a vessel stating that an injury to the vessel or its cargo was not due to neglect or misconduct on his part. Incidentally, I have seen one such document, dated 1875, with a \$1 Alabama stamp, but none bearing U.S. stamps.



completely different style. This troubled me until I noticed that just to the right of the stamp is a town name, evidently "Sudlersville," whose first letter has the same distinctive style as the "S" of the cancel. Nearby can be found a "J" and a "T" whose styles also closely match those on the stamp. Apparently Sangston had an assistant prepare the document for his signature, or, like some of us, he used a different, more formal style for his signature than in his other writing.

The rest of the cancel also puzzled me for some time, for it appears to be "1/47," the last character having a crossbar. Finally it was suggested that the first three characters stand alone as "1/4," and refer to one fourth of a dollar, or possibly

to the use of one fourth of a stamp. This is certainly a compelling explanation, and I am content to leave the last character to be puzzled over. One plausible suggestion is that it was meant to cross out the printed numeral "1," leaving it to be replaced by the handwritten "1/4." Alternatively, it might be a type of dollar sign. Some additional evidence consistent with the genuineness of the usage is the notation "U.S. Stamp .25" beneath the stamp.

The use of bisected stamps to pay documentary taxes is well known to specialists, and many convincing usages exist that are not listed in Scott. However, this is the only document I have seen or heard of with a quadrisected stamp. At the Siegel sale it was estimated at \$150-200, but opened well above that, with three bidders still in the hunt at \$400, before it was hammered down for \$425. While some found the realization surprisingly high, the buyer's rationale was that he had seen bisects on document change hands for \$250, and concluded that this much scarcer usage was a bargain at anything less than twice that.

I thank Ed Lipson and Ken Trettin for their help in analyzing this cancel.

References

Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988.



Close view of quadrisected \$1 Lease stamp on document.

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14. R77c F/VF "Duncan, Sherman & Co." cancel	65.00
15. R90c F/VF "B.B. & Co." cancel	75.00
16. R86c F+, "Cancelled Custom House" cancel	30.00
17. R87c F/VF on document, manuscript cancel	45.00
18. R101c VF w/short perf, light hand cancel	60.00
19. R106 F+ hand cancel	45.00
20. R116 F/VF manuscript cancel	50.00
21. R132 F/VF w/manuscript cancel, SOUND	5,250.00
22. R138 F/VF hand cancel	20.00
23. R149 F/VF manuscript cancel	50.00
24. R150 F/VF hand cancel, w/ins	175.00
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End of Sale

Illegal Facsimile Reproduction of the Oliver Crook & Co. Private Die Medicine Stamp in the Company's Almanacs

by Andrew P. Ferry, ARA

In 1987, Richard Riley published an 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 those 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. This sparked the publication in 1988 of two articles that described the illegal reproduction of the six cent private die stamp (RS258d) of H.H. Warner & Co. in the company's almanacs and elsewhere (Webster, 1988 and Ferry

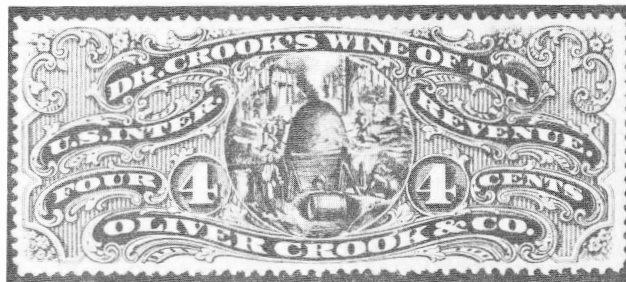
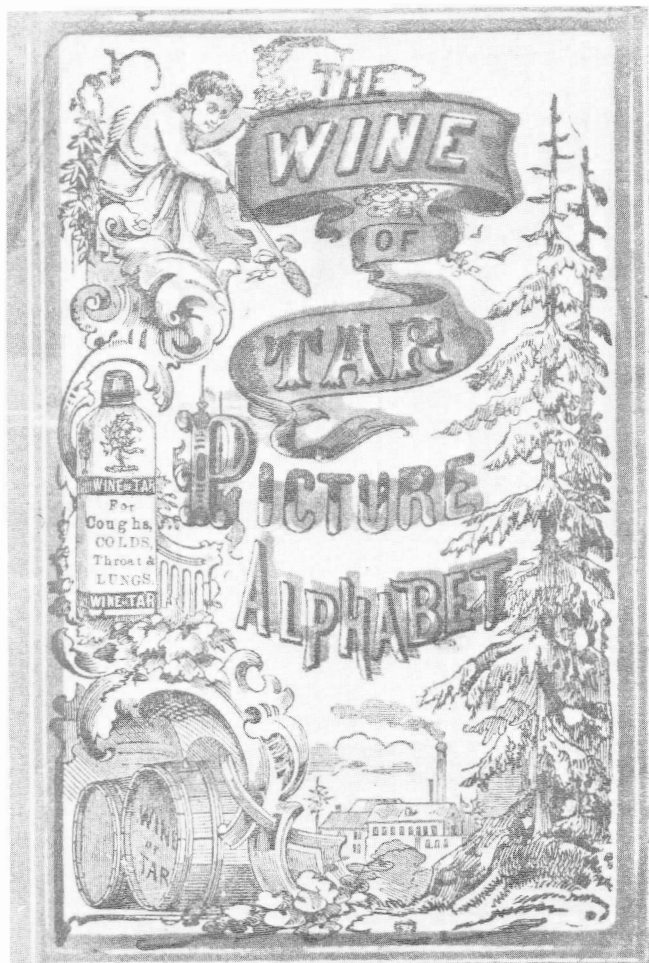


Figure 1. Scott RS65. The stamp was first issued to Oliver Crook & Co. in March, 1869. The size of the engraving is 69.5 x 27 mm.

and Ferry, 1988). Webster reported reproduction of this stamp in an almanac published in 1882 by the Warner company, the design being printed in black on orange paper. Ferry and Ferry reported the illegal reproduction of this stamp in a Warner almanac dated February 1, 1883 (the design being printed in black on pink paper), in a Warner almanac dated July 1, 1883 (the design being printed in black on white paper), and on a flier distributed by the company in 1883 (the design being printed in black on yellow paper).

The purpose of the current article is to report the illegal reproduction of the private die stamp of still another company, Oliver Crook & Co., in the company's almanacs. The four cent black stamp (Scott Catalogue number RS65) used by the company was first issued in March of 1869, and was last issued in December, 1875. It occurs on old, experimental silk and full silk papers. The size of the design (Figure 1) is 69.5 x 27 mm.

Oliver Crook and Company distributed almanacs that are currently scarce. Thus, in a tabulation listing proprietors of private dies who also published almanacs to promote their products, the name of this company does not appear (Riley, 1987). The front cover of the almanac bears an elaborate design printed in black and orange on white paper (Figure 2). The paper is of higher quality than that which was used for many almanacs. The publication is undated, but the sole testimonial letter it contains is dated September, 1870.

Figure 2. Front cover of almanac published by Oliver Crook & Co. in about 1871. The design measures approximately 131 x 197 mm and is printed in black and orange, on white paper.

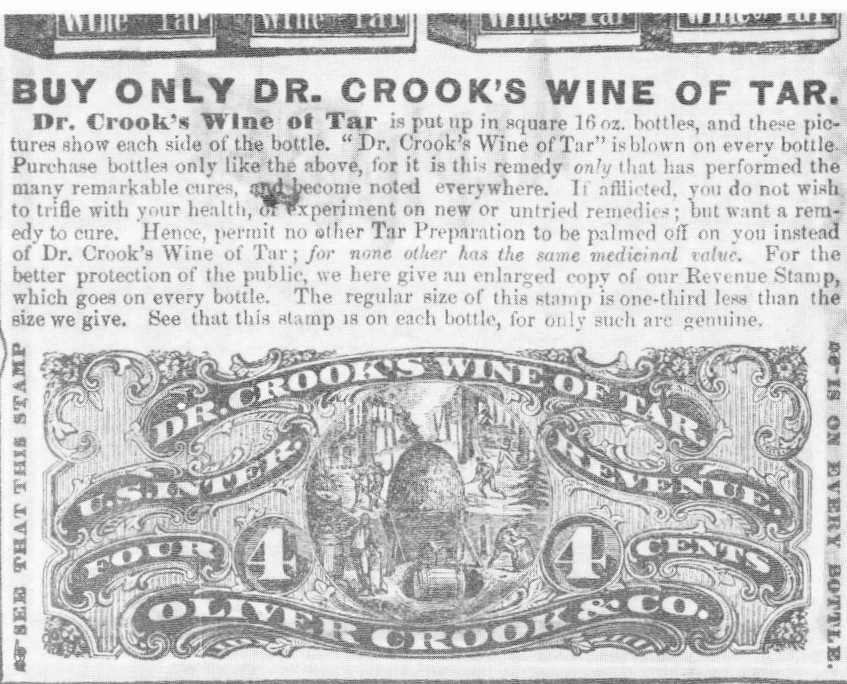


Figure 3. Illegal reproduction of the Oliver Crook & Co. private die stamp on lower portion of the inside of the front cover of the almanac shown in Figure 2. The size of the reproduction (101.5 x 41 mm) is larger than that of the stamp, a circumstance to which the company directed a reader's attention.

The design of the company's private die stamp is reproduced on the lower portion of the inside of the almanac's front cover (Figure 3). A collector encountering this as a cut out will find an illustration of the manufactory and barrels containing the product on its back surface. The reproduction is larger than the stamp, measuring about 101.5 x 41 mm. It contains the denomination of value (4 cents) and the offending words, "U.S. Inter. Revenue."

In describing a similar booklet apparently published in 1867 by Oliver Crook & Co., Webster (1988) remarked that it contained no facsimile of any stamp. This circumstance is in keeping with the fact that the Crook private die stamp was not issued until two years later, in 1869.

Dr. Crook died in 1873 (Holcombe, 1941). Oliver Crook & Co. "...sold out to S.N. Smith & Co...." (Toppan et al, 1899), and in the fall of 1875 the latter concern requested the National Bank Note Company to alter the firm name on the private die stamp (Holcombe, 1941). The design of this stamp was the same as that of the Oliver Crook & Co. stamp, except that the lower inscription was altered to "S.N. Smith & Co."

I have an almanac ("alphabet booklet") distributed by S.N. Smith & Co. It is undated, but one of the testimonial letters it contains is dated February 1, 1876. The booklet probably was distributed in about 1877. It is of the same size as the one issued by Oliver Crook & Co., and has the same design on the front cover. But unlike the design on the cover of the Crook publication, which was printed in orange and black on white paper, the design on the cover of the Smith booklet is printed simply in black on white paper.

There is no facsimile reproduction of the Smith private die stamp in this booklet. But one of the pages in the middle of the

booklet has been removed. One must consider the possibility that this page may have borne a facsimile reproduction of the Smith private die stamp that may now repose as a cut out, albeit unreported, in a collector's album.

Webster (1988) has reported a most remarkable finding in a similar booklet published by S.N. Smith & Co. sometime after August 21, 1883. (The revenue stamp tax on proprietary medicines had been repealed by the 47th Congress on March 3, 1883, to become effective on July 1st of that year.) He illustrates a "FAC SIMILE of our PROPRIETARY STAMP" printed on the inside of the rear cover of this booklet. The denomination has been changed to \$1, and the words "U.S. Inter. Revenue" do not appear.

References

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- Riley, R.F. Another Type of Private Die Medicine Facsimile. *The American Revenuer*, 1987 April; 41:66-68.
- Toppan, G.L., H.E. Deats and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States Including the Private Die Proprietary Stamps*. Boston: Boston Philatelic Society, 1899; page 239.
- Webster, J.B. Collateral of the Private Die Proprietary Stamps. *The American Revenuer*, 1988 June; 42:139-151.

Literature in Review

French Colonies Revenues, Part II: Sub-Sahara African Colonies, by G.M. Abrams and Henri Janton, Donald Duston, Editor and Publisher. 154 pages, 8.5 x 11 inches, plastic comb binding, card covers, index tabs, illustrated and priced. Available from Donald Duston, 1314-25th Street, Peru, IL 61354 \$22.50 postpaid anywhere in the world.

This volume is the third release (I know it is part two, but parts one and five are already out) in the five part series covering the revenue stamps of the French colonies and former colonies. This series is being edited and produced by Don Duston, the former ARA sales manager, and is based on manuscripts left to us by the late Gerald Abrams and Henri Janton.

The undertaking has truly been a massive one. Virtually all of the manuscript has been retyped and priced in 1987 US dollars rather than the original point system. The catalog is reproduced xerographically with the text slightly reduced in size and all illustrations full size being almost always first generation reproductions of the actual stamps.

Each country listing is separated by an index tab page for easy access. A map and short commentary about the country accompanies each listing. This volume includes listings from twenty colonies and former colonies. Along with part one (the North African colonies) this listing completes Africa. Well completes in the sense that there are listings for all of the colonies. As revenue stamp collectors are well aware, complete listings of many countries are difficult and complete listings of former colonies and newly independent countries in Africa may be impossible. The listings are relatively complete through about 1960.

The list of contributors in the introduction continues to grow longer and Mr. Duston wishes that it grow even longer. He would like to serve as a clearing house for new discoveries in the French Colonies as well as other countries. These new discoveries will be shared with others in updates to the catalogs and in the pages of TAR. In this regard, Don has produced a two page addendum to part one and an addendum to *The Revenue Stamps of Monaco*. These addendums will be included with any order, on request, or will be sent on receipt of a large SASE.

Parts III (the Mid-East) and IV (the Far East) are expected to be released later in 1989. Still available are Part I (North African Colonies at \$16.50), Part V (Miscellaneous and Island Colonies at \$14.50) and Monaco (at \$5.00); all prices are postpaid).

Kenneth Trettin

Russia Zemstvos by F. G. Chuchin. Number 15 in the series *European Philately* published by J. Barefoot, Ltd. (P.O. Box 8, York YO3 7BE, England). ISBN 0 906845 28 9, 92 pages, A4, plastic comb binding, card covers. Available from the publisher for £9 (US\$17) surface mail or £12 (US\$22) by airmail.

This book is a reprint of the 1925 volume *Catalogue of the Russian Rural Postage Stamps* by F. Chuchin who was the Editor and Commissioner of the State Philatelist Organization in U.S.S.R. This rather scarce book was published in English. The pages have been reorganized into a three column format filling the A4 pages of the reprint.

While these stamps are postage stamps, they are of local origin and are not listed in the standard postage stamp catalogs. Chuchin priced the stamps in Gold Roubles of 1914 with prices ranging from 15 kopecks to 50 Roubles. Barefoot indicates that in 1988 these stamps typically bring \$2 to \$200, a price range compressed from that of 1925 but it reflects that even the cheapest types are scarce and that there is a limited number of buyers for the rare items.

Reproduction is of good quality offset and the illustrations have remained very clear. This volume represents an economical way to obtain this otherwise elusive volume.

Kenneth Trettin

Great Britain Revenues (Third Edition) by J. Barefoot. Number 1 in the series *European Philately* published by the author (P.O. Box 8, York YO3 7BE, England). ISBN 0906845-42-4, 140 pages, A5, Smythe sewn, card covers, priced, illustrated. Available from the publisher for £10 postpaid (in the US \$18 surface or \$23 by airmail). The publisher will take Access or Visa cards.

This January 1989 Third Edition contains many price revisions and numerous new additions. The catalog retains the smaller format of the Hungary, Benelux, Scandinavia and Baltic volumes in this series. The scope of the listing is limited to adhesive issues, both printed and embossed. Included as adhesives are the tax stamps that were issued for hats, gloves, post horses and hair powder.

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Kenneth Trettin

Scott 1989 Specialized Catalogue of United States Stamps edited by William W. Cummings. ISBN 0-89487-112-9, 554 + LVIII pages, 8.25 x 11 inches, perfect bound, card cover. Available through most dealers, retail \$23.

The size of this year's annual catalog will undoubtedly cause many complaints as the U.S. Specialized now matches the size of the four world wide volumes. The major difference between this and previous editions will probably never be noticed by all but a very few collectors, if any at all. This marks the first issue with all of the typesetting done on computers. While in previous years prices were on separate negatives from the listings they are all now integrated into one. While previously layouts remained fixed for several years, it also meant that corrections or additions to the listings were very difficult to make. This may explain why new discoveries often had to wait several years before they appeared in the catalog.

Another change appears to be one of what I would call editorial attitude. Wayne Lawrence, President and Publisher

of Scott Publications, indicated in a recent survey of collectors, a 70% majority felt that the Scott Catalogues should represent a net value or retail value in their pricings. The revenue stamp listings are probably closer to this than other parts of the catalogue. This is due in no small part to the work of several of our ARA dealer members who advise the

publishers on pricing and are thus able to reflect the current market.

I believe that it is unnecessary to quote what specific prices have done but only to comment that the catalog remains as necessary as ever for the U.S. collector and that the publisher is working to ensure this usefulness in the future.

Kenneth Trettin

Letters

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I understand your society publishes a magazine that may help solve my needs.

My dad was CEO and President of a brewery in Honduras from 1937 to 1963. They used to put a tax stamp on the neck of the beer and soda pop bottles back then.

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I am working on a book of the brewery and have been building up a collection of bottles and other items over the years. I do

lack the tax stamps.

Any help you or your readers can provide would be appreciated

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State Revenue Newsletter—Jan-Feb 1989

The January-February issue of the *State Revenue Newsletter* published by the State Revenue Society contains a lead article entitled "Massachusetts Deed Tax Error" by Terence Hines. Also featured were articles entitled "North Carolina Notes," "Illinois 'Trip Tax' Stamps," "History of the Nevada State Duck Stamp," "Rhode Island Cigarette Papers Tax Stamps," "State Hunting and Fishing Badges," and "Washington State Notes." In addition there are numerous short notes on a wide variety of subjects, a list of state revenue stamps available through the SRS and advertisements for various state revenues.

The *State Revenue Newsletter* is published six times per year by the State Revenue Society. Dues are only \$4 per year

which includes the Newsletter. Information about membership is available from Terence Hines, Box 629, Chappaqua, NY 10514-0629.



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Secretary's Report

APPLICATIONS FOR MEMBERSHIP

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

Michael D Buck 4643, 2904 Virginia Dr, Loveland, CO 80537, by Ron Kwiatkowski. US first 3 issues, M&M, Beers, Tobacco.

J Thomas Cottrell, Jr 4645, 17 Mattapoisett Ave, Swansea, MA 02777, by HJW Daugherty. Rev stamped paper.

Jeff Daneman 4649, 5421 Corkhill Dr, Dayton, OH 45424, by Eric Jackson. US and Br Commonwealth revs, world cinderellas.

William M Jones 4644, Box 2284, Winter Park, FL 32790, by Mark R Tyx. All Cuba.

Robert D Perigoe 4650, 2626 E Arizona Biltmore Circle, #40, Phoenix, AZ 85016, by Secretary. US,

Canada, Mexico.

Scott Publishing Co. 4647, 911 Vandemark Rd, Sidney, OH 45365, by Kenneth Trettin. Institutional NDP.

Richard B Wells 4648, Box 273, Caledonia, MI 49316, by Sherwood Springer, Cigars, Cigarettes, tobaccos, dist spiritys bottle strips.

Charles F Wenck 4646, 315 Chalet Dr, Birmingham, AL 35209, by Secretary. AMG and Trieste A.

Highest membership number assigned on this reprot is 4650.

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Numbers 4624-4630

Applications for Reinstatement

Richard J Beaudry 3974, 229 Kirkley Circle, Forest, VA 24551, by Secretary. US BOB.

Craig Kelly 4330, 100 General Lee St, Houma, LA 70360, by Secretary. US R1-R151 uncanc, Louisiana state revenues.

Donald M Hohl 4290, 1919 Easton Ave, San Carlos, CA 94070, by Coleman Leifer. US revs and state ducks.

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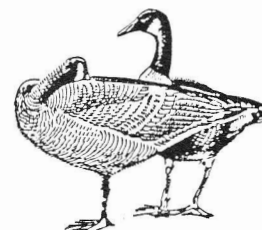
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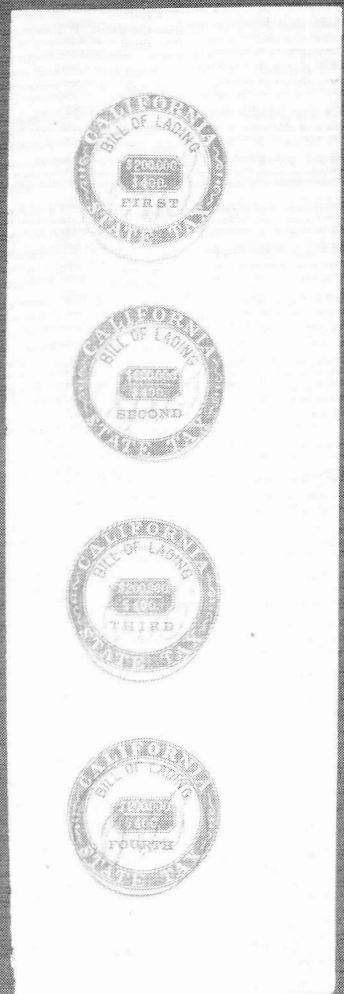
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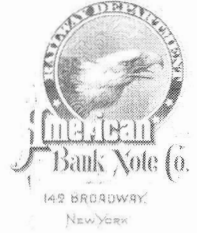
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so common to Smoking Tobaccos), free from all impurities, smoking sweet to the end, and not biting the tongue or making the mouth sore. The combustion of this Tobacco will be found perfect, and the last whiff of the pipe.

so common to Smoking Tobaccos), free from all impurities, smoking sweet to the end, and not biting the tongue or making the mouth sore. The combustion of this Tobacco will be found perfect, and the last whiff of the pipe.



ERIC JACKSON

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

MAIL AUCTION #40

CLOSING DATE: April 5, 1989

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bidsheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA, MASTERCARD and AMERICAN EXPRESS; send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00; Pennsylvania residents will have state sales tax added to their purchases. The placing of a bid signifies acceptance of the foregoing terms.

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

1	Presidential Land Grant dated Aug. 1, 1852, signed Millard Fillmore by secretary, F	-----	63	RN-B13 American Exchange Nat'l Bank, NY check, F-VF	50.00	120	TF482 F-VF	2.50
2	R6c, 5¢ green Nevada revenue on a draft of Agency of The Bank of California, Gold Hill, Nevada, Sept. 13, 1867, F-VF	-----	64	RN-B20a William Topping receipt VF	7.50	121	TF486 F small fault in cut cancel	6.00
3	R15c, 5¢ green Nevada revenue on a certificate of deposit of Agency of The Bank of California, Gold Hill, NV, March 16, 1872	-----	65	RN-C1* National Park Bank, NY check VF	5.00	122	TF491 VF PHOTO	20.00
4	R7P4 proof on card, VF PHOTO	60.00	66	RN-C13 L. H. Hershfield & Bro., Helena, Montana Terr. draft, F-VF	15.00	123	TF499 F-VF glue stain	2.00
5	R1a F crease PHOTO	50.00	67	RN-C17 cut square, F, full doc CV \$300.00	-----	124	TF500 F creased	4.00
6	R7a F-VF	10.00	68	RN-D3 Agency of The Bank of California, Gold Hill, NV draft, VF	3.00	125	TF508 F	2.00
7	R32a F handstamp cancel PHOTO	45.00	69	RN-E4* E. L. Chapin, Bank of North America, New York check, VF	5.00	126	TF555 F	2.00
8	R33a F weak print PHOTO	90.00	70	RN-F1* German Exchange Bank check, VF	8.00	127	TF556 VG trimmed as usual	2.75
9	R40a VF PHOTO	25.00	71	RN-F1* Gebhard Fire Ins. Co., Nassau Bank, New York check, VF	8.00	128	TF656 VG large thin	3.00
10	R42a F	12.00	72	RN-F1* Continental Nat'l. Bank, New York check, VF	8.00	129	TF664 F small faults	8.00
11	R45a VF pinhole	15.00	73	RN-H3* Nat'l Bank of Phoenixville, PA check VF	7.50	130	TF668 VF	8.00
12	R46a VF pinholes	8.00	74	RN-J11* Nat'l Bank of Phoenixville, PA check VF	50.00	131	TF698 VF tiny cut cancel PHOTO	15.00
13	R47a pair embossed cancel, F PHOTO	90.00	75	RN-K5* First Nat'l Bank, Huntingdon, PA check, F-VF	150.00	132	TF722 F-VF glue stains, creased	2.50
14	R48a pair F PHOTO	40.00	76	RN-L5 Hines, Taylor & Co., Columbus, OH check, F-VF	5.00	133	TF742 VG glue stains, creases	2.50
15	R49a VG-F	20.00	77	R07d F-VF usual rough perfs	15.00	134	TF764 F perfin	7.50
16	R50a F-VF PHOTO	35.00	78	R017d block of four, F-VF few short perfs	2.00+	135	TF765 F glue stains, thin	4.00
17	R54a VF	10.00	79	R090a F-VF PHOTO	75.00	136	TF831 F	5.50
18	R56a F PHOTO	35.00	80	R094c F small scuff PHOTO	110.00	137	TF849 VG repaired tears, scrape	4.25
19	R57a F-VF light crease	20.00	81	R0168b F-VF crease	8.00	138	TF863 F-VF	2.25
20	R58a VF light crease, red h/s cancel PHOTO	25.00	82	RS31b F small scrape & tear PHOTO	55.00	139	TF873 F-VF perfin, small tear	3.25
21	R59a F-VF light crease	10.00	83	RS31c F few tiny faults PHOTO	275.00	140	TF875 VF corner crease	6.00
22	R61a F-VF PHOTO	60.00	84	RS48b faulty spacefiller copy	120.00	141	TF887 faulty	5.50
23	R62a VF uncanceled, stain on back PHOTO	20.00	85	RS126d VF couple short perfs	15.00	142	TF892 VF few wrinkles	6.00
24	R63a VF pinhole PHOTO	120.00	86	RS249b F	20.00	143	TF897 faulty	25.00
25	R64a F PHOTO	75.00	87	RS278b* block of four, VF	6.00	144	TF909 F-VF creases	5.50
26	R66a F	10.00	88	RS288b* no gum, block of 70, F	700.00	145	TF912 F creases	7.00
27	R67a F red h/s cancel PHOTO	25.00	89	RS312 F PHOTO	35.00	146	TF913 VF thin	3.25
28	R69a F	10.00	90	RS315 F-VF thin spot PHOTO	25.00	147	TF922 F-VF soiling	5.50
29	R70a VF light crease PHOTO	30.00	91	R110c VF small thin & creases PHOTO	225.00	148	TOBACCO STAMPED PAPER 2 oz pink cut square, PHOTO	-----
30	R72a F PHOTO	50.00	92	M & M FACSIMILE 158M1 pair F-VF PHOTO	4.00+	149	- 4 oz cut square PHOTO	-----
31	R73a F-VF uncanceled	18.00	93	RV45* VF thin spot	25.00	150	SPECIAL TAX STAMPS Retail Liquor Dealer 1940 F tack holes, tiny margin tear	-----
32	R74a F PHOTO	150.00	94	RW36 used on Alaska hunting license F-VF	4.00+	151	-1945 F tack holes, stain	-----
33	R75a VG-F PHOTO	60.00	95	RY2 used on document for transfer of a 9mm machine gun F-VF	120.00	152	-1947 F-VF tack holes	-----
34	R78a VF pinhole	20.00	96	BEER STAMP Priester #2 die cut, nick in margin, small faults	7.50	153	-1948 F tack holes, corner creases	-----
35	R81a F PHOTO	85.00	97	-138A type 107 surcharge in black, extensive repairs	20.00	154	-1949 F overall toning	-----
36	R82a F top sheet margin, light crease PH	75.00	98	-138A type 107 surcharge in violet, extensive repairs	20.00	155	-1949 with nine coupons, F tack holes, crease and toning	-----
37	R89a F PHOTO	30.00	99	-138A type 97 surcharge in violet, repaired tears PHOTO	20.00	156	-Retail Dealer in Beer 1963 F-VF	-----
38	R94a F PHOTO	70.00		TOBACCO STAMPS - Springer Catalogue Numbers		157	-Retail Dealer in Fermented Malt Liquor 1939 F-VF staple holes	-----
39	R98a F thin PHOTO	50.00	100	TF6 F-VF thin, stains, small faults PHOTO	15.00	158	-1945 VF stains, small tear	-----
40	R101a F PHOTO	150.00	101	TF10 F missing corner, cut cancel	17.50	159	-Retail Dealer in Uncolored Oleomargarine 1938 F-VF creases	-----
41	R227 F punch cancel PHOTO	200.00	102	TF327 F	2.00	160	-Owner of Automobile for Hire 1924 \$20 F-VF tack holes, couple small tears in top margin	-----
42	R253 F short perf	3.75	103	TF328 F-VF	2.25	161	-Pleasure Boat or Yacht 16 to 28 ft. 1944, F creases and wrinkles	-----
43	R257 F PHOTO	25.00	104	TF335 F-VF small faults from cut cancel	3.50	162	-Coin-Operated Gaming Devices 1944 \$100, corner repaired with cellophane tape	-----
44	R508 F-VF	10.00	105	TF341 VF thin, crease	5.50	163	-Coin-Operated Amusement Devices 1944 \$10 F-VF tack holes	-----
45	RD18 F straight edge at bottom	15.00	106	TF381 F-VF creases	2.00	164	-1948 \$10 F-VF tack holes	-----
46	RD20 F PHOTO	50.00	107	TF385 VF perfin	3.00	165	-1948 with coupons for two devices and ten months, F-VF creased, tack holes	-----
47	RD260 cut cancel F perf faults	65.00	108	TF394 F heavy crease	15.00	166	-1949 \$10 VF wrinkle	-----
48	RF6a VG crease	32.50	109	TF399 F	2.00	167	-Billiard or Pool Room Premises 1945 with coupons for 8 tables and twelve months, F tack holes, toning	-----
49	RF13 F	27.50	110	TF407 F-VF small faults from cut cancel	5.75	168	-Wagering 1952 F creases	-----
50	RG14 VF thin spot	11.00	111	TF415 F-VF PHOTO	17.50	169	CALIFORNIA Hubbard #D6, a, b, c in vertical strip of four on white paper, with blue SHB comptrollers overprint, VF	-----
51	RJA62b* F small faults	25.00	112	TF430 F faulty	9.00	170	-D7, a, b, c, in vert strip of 4 on white paper, with blue SHB comptrollers ovpt, VF	-----
52	RJA71b F-VF small faults	20.00	113	TF433 VG-F	5.00	171	-D8, a, b, c, in vert strip of 4 on white paper, with blue SHB comptrollers ovpt, VF	-----
53	RK17 on notarization section of Declaration of stockholders of First Bulgarian Ins. Co. Document in bi-lingual and carries eight Bulgarian revenues, F	-----	114	TF442 VF PHOTO	15.00	172	-D11, a, b, c, in vert strip of 4 on thin bluish paper, with blue SHB comptrollers ovpt, VF PHOTO	-----
54	RN-A10 cut square strip, stamp only, F	50.00	115	TF454 F	4.25	173	-D155 in vert strip of 4 on white paper, with blue SHB comptrollers ovpt, VF	100.00
55	RN-B1* New York & Washoe Mining Co., Manhattan Co., bank check VF	3.00	116	TF457 F	9.00	174	HAWAII R1 F	7.50
56	RN-B1* printed at left, New York Gold Exchange Bank check, printed in gold, VF	3.00	117	TF467 F-VF crease PHOTO	20.00	175	R3a F thin spot	5.00
57	RN-B1* Jas. Wenman, Mechanics Nat'l. Bank check, printed in gold, VF	3.00	118	TF470 VF clipped as usual, thin	6.50	176	R4 F small tear	25.00
58	RN-B1* J. Balch & Son, Providence, RI, Fourth Nat'l. Bank of NY check, VF	3.00	119	TF479 VF crease	3.00	177	R7 F	10.00
59	RN-B1 E. A. Packer, Atlantic Nat'l Bank, NY check, fancy green safety, NBNCo., VF	1.00+				178	R10 VG-F thin, two pinholes, crease PHOTO	175.00
60	RN-B1a William Topping receipt, VF	20.00				179	R13 VG small faults	12.50
61	RN-B3 Nat'l. Citizens Bank, NY check, F-VF	25.00				180	R14 F no gum	15.00
62	RN-B6 Marine Nat'l. Bank, NY check, F-VF	20.00				181	R15 VF no gum	27.50

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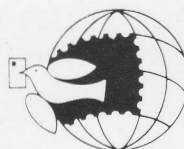
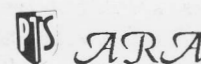
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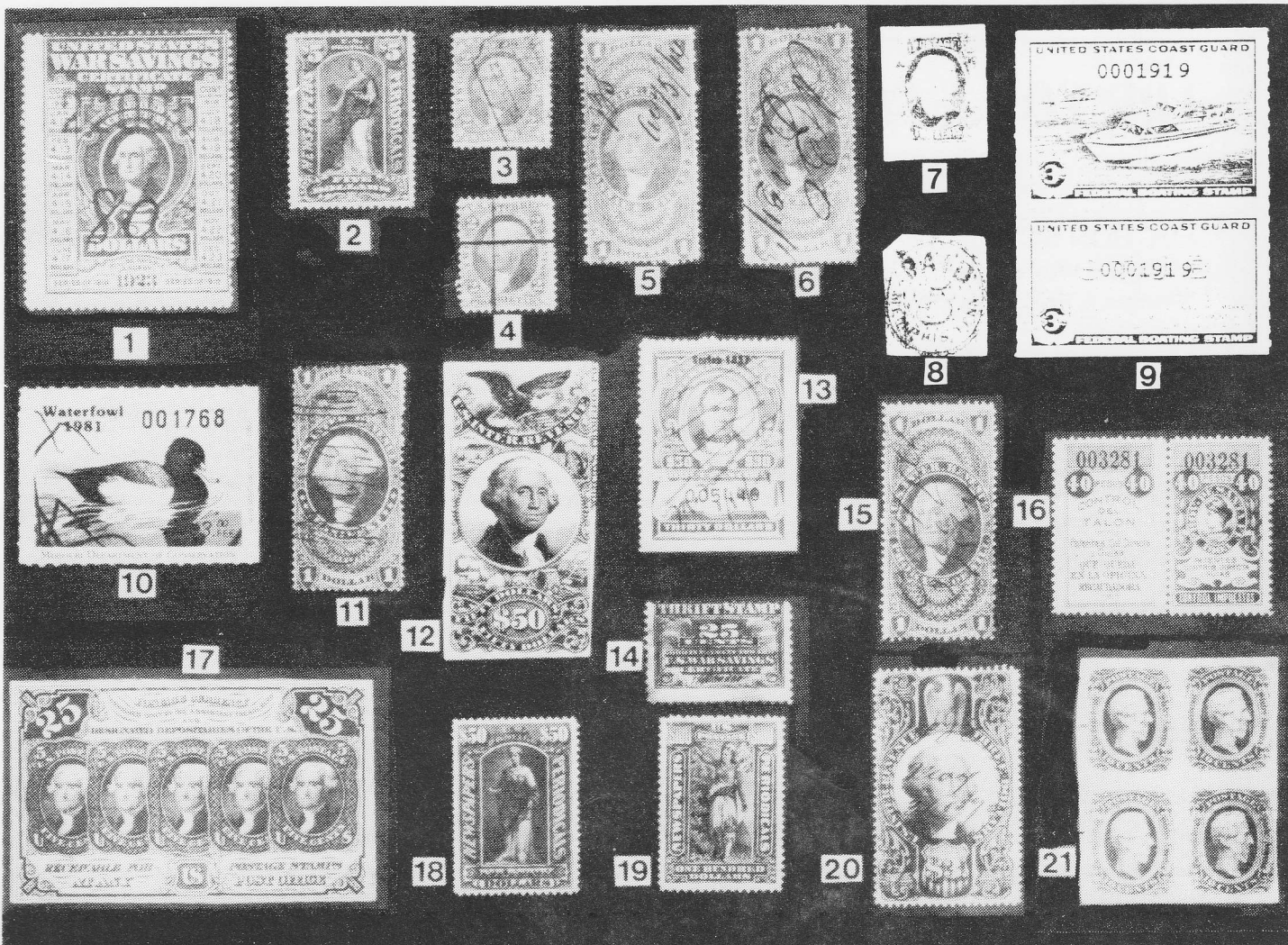
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