

The American Revenuer

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The ARA announces
publication of the book the *Second Federal Issue 1801-
1802*. More, inside, page 61.



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MARCH, 1989

Volume 43, Number 3
Whole Number 413

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The American Revenuer

The Journal of International Fiscal Philately

Volume 43, Number 3

March 1989

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Janet van den Berg:

in memoriam

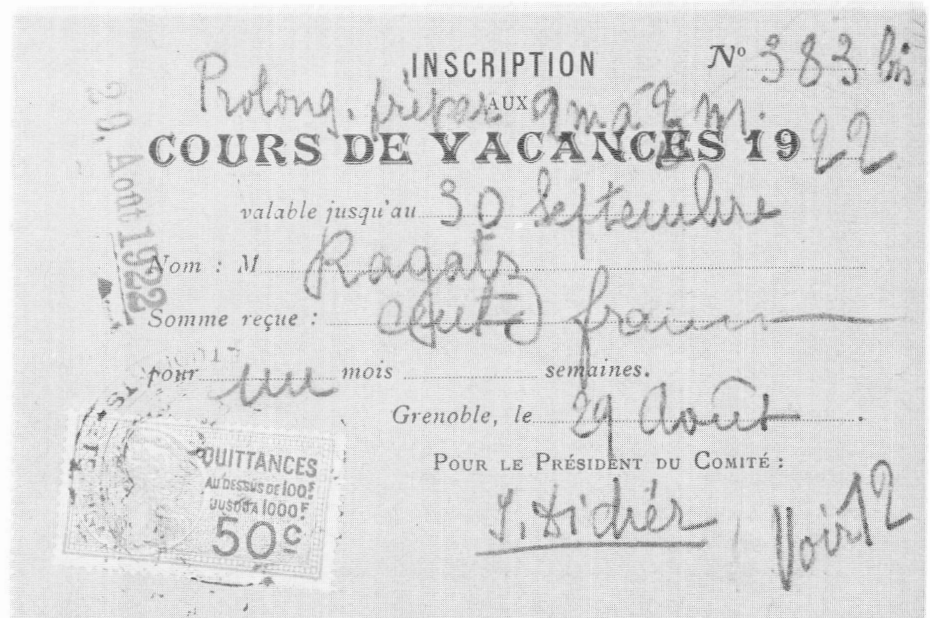
Those revenue and cinderella collectors who, in the past, have received the Janet van den Berg Newsletter, will be as sad as I was to hear of the passing away last year of Janet Ragatz.

Janet van den Berg was the pen name used by Janet and Lowell Ragatz for the very informative and helpful newsletter that was distributed to collectors of unusual non-Scott listed material for over 35 years. "Janet van den berg" was Lowell Ragatz, also known philatelically as "George van den Berg." A memoriam to Janet van den Berg is, in fact, a memoriam to Lowell and Janet Ragatz.

Lowell (George) began his stamp dealing during World War II before he was 20. He acquired the nom de plume of George van den Berg from the first name of a relative who had financed his study abroad, and the last name, that of a green grocer whose shop was across from his Parisian lodgings. For years (decades actually), his *Philatelic Notes*, dealing in phantasies and other oddities, appeared in *Stamps* magazine. Janet van den Berg came on the scene when Lowell married in 1948. Janet added her share of the enterprise by filling orders from the newsletters, which had been started in the mid 30s,

but Lowell was the expert who researched and wrote up the material that was offered.

When Lowell retired from teaching in 1970 at the age of 73, he worked full time on his hobby/business, and Janet became totally involved in her own profession, including a year spent in Japan on a Fulbright Scholarship, leaving the newsletter to Lowell. Lowell's last offering was in July of 1978 at which



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Editor: Kenneth Trettin
Rockford, Iowa 50468-0056.
Phone 515-756-3542 (no one else will answer)
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Associate Editor: Richard Riley
24055 Paseo Del Lago
257 Tower II
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18 JUL 1922



Nom: *Ragatz*
 Prénoms: *Lowell*
 Né le: *2-7-1897*
 à: *Praine du Sa*
 Jean Jacques
 Fils de
 né le
 à
 Et de *Carmette Anna*
 née le
 à
 Profession: *étudiant*
 Nationalité: *AMERICAINE*
 La nationalité actuelle est-elle celle du pays d'origine
 Si non, indiquer: 1° Comment s'est acc
 nalité (naturalisation, mariage, etc.)
 2° A quelle date:
 "Situation de famille (marié, célibataire, veuf, di

acquired from Mr. Molder's widow in the mid 1960s.

A typical list was 25-32 pages long with each offering written up in paragraph form with a full description. A brief listing will give an idea of what it might include: Bolivian Phantasies; Rumanian Horrors; 1921 Turkestan Phantasies; 1919 South Ukrainian Phantasy; Azerbaijani emissions; Officially Sealed Stamps of Japan; unusual Postal Covers; British Simulations; Japanese reproductions; Israeli Welfare and Charity Seals; Pioneer Etiquettes; Paraguayan Errors; Trains on Checks; Russian Levant "Whopper Dogs"; Spiro Reproductions; Father Seyfert's Duplicates; Sperati Covers; Ohio Beer Tax Stamps; Primitive Tokinese Market Stall Revenues; Coil Test Stamps; Polish "Groszies"; Tasmanian Specimens & Reprints, Japanese Trade

Opposite page, left and below: Lowell Ragatz's (George van den Berg) French identity papers from 1922, a time when he was a student.

time, before all the orders were filled, he was admitted to the hospital and the following October, he passed away.

Janet, after eight years away from the newsletters, completed the orders and was urged by her enthusiastic recipients to make up "one last" offering, and the final *Sayonara Newsletter* appeared in December of 1978.

For those of you who were never fortunate to have seen one of Janet van den Berg's newsletters, a description from one in my files is in order. Over the years, the newsletter started with postal material, but soon switched to the unusual—from phantasies ("stamps which aren't what they seem") through reference material ("Spuds" and "Dogs") fakes and reprints, registration labels, postal stationary, rocket mail and eventually revenues. The bulk of the revenues came from the E. R. Vanderhoof stock, which was purchased by William Vitale, and after his unfortunate death in an accident, went to a Canadian dealer named Molder. The combined, three dealer stock, was

10 Francs DIMENSION

E FRANÇAISE

CARTE N° 1406124

Permis de séjour accordé le
 Dans la commune de

CARTE D'IDENTITÉ
 délivrée à M. *Ragatz Lowell*
 de nationalité *AMERICAINE*
 par M. le Préfet d. *de l'Isère*
 Le 18 JUL 1922

Pour le Le Préfet de l'Isère
 Le Conseiller de Préfecture délégué,
 Signature du titulaire: *[Signature]*

Lieu de résidence et adresse (1): *La Grange*

(1) Reproduire ces indications à la case d'arrivée de la première feuille intercalaire.

Tax Stamps; Austrian Stamped Paper Forms; French Imperial Revenues; Hawaiian Revenues, Civil War Patriots; Sample Revenue Collections made up by Vitale 25 years prior; Chinese Revenues—a 3 page listing; etc. for another ten pages. A delight to receive, and always a rush to get in an order because they were filled on a first come basis. Old issues still make interesting reading and provide a wealth of information on revenues and non-Scott material.

When I first started receiving the newsletter in 1971, I offered to mention their fine offerings of revenues in the *AR*. Lowell replied that for 20 years they had 450 buyers as a result of the *Stamps* articles, when “only freaks collected revenues and cinderellas.” In 1971 the total was 1250, all obtained by word of mouth, and that “was 500 too many.” “Please don’t mention our name” was his request.

The final newsletter was not final. After Lowell’s death, Janet retired and moved to Boston to live with her daughter, but in 1980, she accepted an offer from the Chinese Government to give a one year special program to teach young college teachers who had gone through the disastrous Cultural Revolution. The one year contract at Wuhan University turned into two years.

In 1983, the newsletter was reinstated after strong appeals from collectors, after the announcement of the “final” letter in 1979. They continued until Janet became ill in 1988. The

newsletters were heir hobby, but both Lowell and Janet were full time university professors during all this time, as the following obituary indicates.

Lowell Ragatz (George van den Berg)—born 1887 Prairie du Sac, Wisconsin, died 1978 Columbus, Ohio. Received his Ph.D. in history at the University of Wisconsin and taught in the history department at George Washington University, Washington, D.C. for 25 years. He left to become Chairman of the History Department at Ohio State University. He taught there for 20 years until the mandatory retirement age of 70. He then spent two years teaching in Alaska and Los Angeles before final retirement in Ohio in 1970.

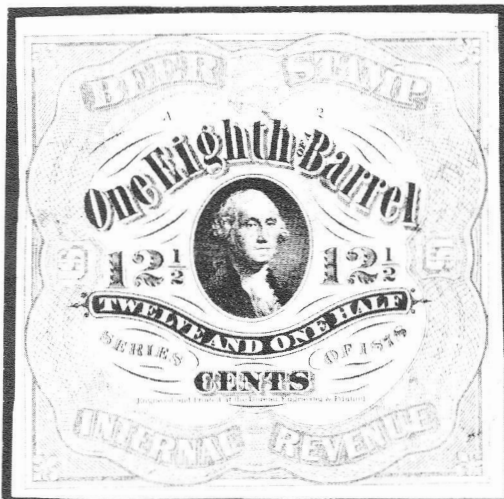
Janet E. Ragatz (Janet van den Berg)—born 1924 Dayton, Ohio, died 1988 Boston, Massachusetts. Received her Ph.D. in Political Science from Ohio State University, and taught Asian and African Studies at Ohio Wesleyan for 15 years, until her retirement in 1979. She is survived by her daughter Veronica and a son, Jon.

The entire stock of philatelic material, other than the revenues, has been sent to Robson Lowe, and will be offered in their auctions. The remaining revenue stock of Vanderhoof/Vitale/Molder had been sold at various times before her death, to a number of collectors/dealers in country lots, and will hopefully be made available from time to time.

Donald L. Duston

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Transfer Roll Breaks on Mexican Documentary Stamps 1892-1894

by Victor Kreloff, ARA

Transfer roll breaks resulted in the great variety of missing pieces of the printed design around lettering, numerals and frame lines of the Mexican Documentary stamps of 1892-4. They are often found on thin isolated lines, in horizontal lines, in the edges of the design or in awkwardly placed figures.

The breaks took place on the transfer roll itself. They were caused by the force of rocking in the transfers onto the printing plate. Either too soft or too brittle a temper in the transfer roll allowed thin, isolated lines or a part of a line standing higher than most of the other lines (that is, those line that were cut too deep on the master die) to break off, crack or progressively bend. Part of the relief may break off at once or it may bend and remain static throughout the rocking in of many successive transfers. Often a faint line, the stump, remained after a break

across the top eight rows and twelve stamps across the bottom row. This sheet is cropped at the bottom so it may be pane from a plate of 200 or 400 subjects.

In the middle of the blank column on the left is a figure that could be part of a reversed number 2 laying on its back. This is a designation mark (Baxter, 1981 pp. 87-88), engraved in positive on the plate for the use of workmen for control purposes. (Other examples of this also exist. A bottom margin copy of an 1885-86 1 Centavo Documentos dark olive has in its lower margin part of a reversed numeral 4, the numeral drawn in two lines and filled with horizontal lines of shading. a Renta Interior 1 Centavo red brown of 1896-97 has a reversed one line numeral 3 in the left margin.

I have numbered the positions in the order that the transfers were laid down. This can be determined by the evidence of the transfer roll breaks themselves. The first transfer to be laid down on the plate was the lower left, which is the lower right on the sheet. The layout continued from bottom to top and right to left. The lower right stamp is position 1, the upper right stamp is position 9. The second stamp from the right in the bottom row is position 10 and continuing upward until the upper left corner stamp is position 99. The salient stamp at the lower left corner is then position 100.

There exists a sheet 1 example showing a partial break in the top line above the left edge of the left serif of the T of UN CENTAVO (Figure 2). The top edge of this line has risen up, but most of the line remains intact. This looks like a forerunner of the breaks taking place on sheet 2, positions 19-24-35.

The nine positions grouped at the top upper left have double transfers (stamps 36, 72, 81, 88, 89, 90, 97, 98 and 99) and one short transfer (stamp 80). In general top margin copies are a

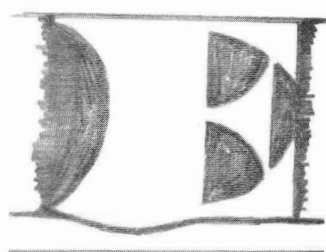


Figure 1. An 1892-93 One Centavo Documentos stamp with a complete line below the E of CENTAVO.



Figure 2. One Centavo 1892-93 from "Sheet 1" with a partial break above the letter T.

occurred, although sometimes an almost full strength line remained when a lateral half of a short line broke away. Any break is faithfully reproduced in all succeeding transfers.

In *Printing Postage Stamps by Line Engraving* James H Baxter (1981) discussed temper and the higher standing portions of the relief under "Broken Reliefs" "Progressive Breaks." He says that a transfer roll may be rocked over a die from four to over twelve times and that the pressure at the point of contact upon the die varies from 8 to 35 tons. I wish to thank Dr. William Kremper for supplying much material and Jim Caldwell for reporting a right margin copy of an 1892-93 1 Centavo having the bottom line of the E of CENTAVO intact (Figure 1).

At this point I should describe a full sheet of the 1 Centavo blue Documentos stamp of 1892-93. It was laid out in a sheet consisting of twelve positions wide by nine tall; the top eight positions of the left column are blank leaving a single stamp at the bottom of this left column; thus, there are eleven stamps

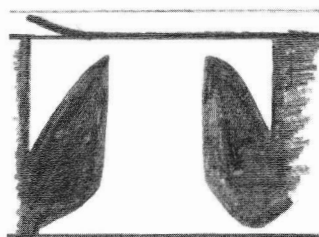
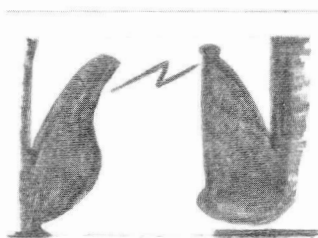


Figure 3. Position 28 from "sheet 2" of the 1 c 1892-93. This position is a re-entry.



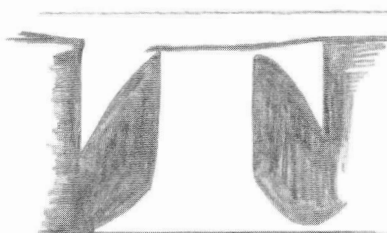
good place to search for transfer varieties.

Stamp 28 is a re-entry showing a later stage of transfer roll breakage. Additionally this stamp and 60 have bulge lines (see Seron, 1980 and Baxter, 1981, p. 52 "Dressing Rolls").

Position 1 begins with a perfect stamp, except that the bottom line of the E of CENTAVO is gone. This is a common type. Examples having the bottom line of this E intact or bowed downward come from the first transfer made—pane or sheet 1—of which right margin copies are known. In order to find a copy of the early state E having the bottom line straight, it might have to come from one of the very first positions as it appears this E bottom bent and broke off early. If one finds the otherwise perfect stamp but with this E bottom missing and is a right margin or corner copy then it is from the present sheet 2 now under discussion.

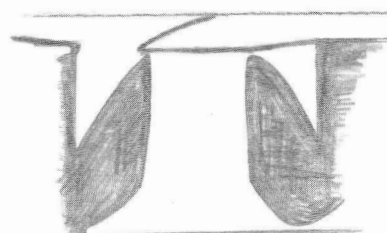
A faint stump remains in all cases of the 1 Centavo transfer roll breaks.

Figure 4. 1892-93 1c "sheet 2" position 47.



Beginning with position 19, the left part of the top of the T of CENTAVO begins to warp downward. Until 23 this is very slight, with position 24 one can see the left top of the T collapsing down. At position 35 this left top is gone (excepting position 28 (Figure 3) which is a re-entry). At position 37 the remaining top of the T is resting on the left part of its column below the serif (Figure 4). At position 32 the right top of the N of CENTAVO begins to crack, and afterwards that part slowly begins to raise. At position 48 the remaining top of the T transfers twice (Figure 5) and at 49 it is gone. At position 53 the top right of the N of CENTAVO is gone and at 65 the left top part of this N raises up like a trap door, by 71 it is gone. At

Figure 5. 1892-93 1c "sheet 2" position 47.



position 73 the top of the E of CENTAVO begins to buckle upward and at 78 the right part of it has lifted up. This action progresses in 79 and at 80 it is gone though some of the line remains. At position 96 the bottom of the T of CENTAVO begins to warp, at 99 (Figure 6) it lifts up, trapdoor style into the body of the T, and at 100 it is gone except for the characteristic faint line stump.

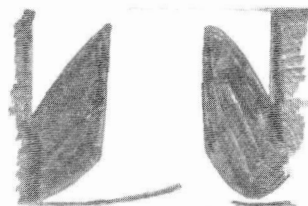


Figure 6. 1892-93 1c "sheet 2" position 99.

Except for the one instance of this position 100 and the re-entry position 28, which may show the latest stages of breakage on the transfer roll, stamps having the bottom of the T of CENTAVO broken out will be indicative of transfers made after this particular sheet or pane—a hypothetical pane or sheet 3 or 4.



Figure 7. Breaks are visible around the outside of the stamp.

Position 28, the re-entry, shows breakage that took place after the bottom of the T. This includes the following: the top of the A of CENTAVO; the right bottom of the N of CENTAVO; part of the lower right serif of the T; a hook-like projection in the bottom of the right numeral 1; hook-like projections inside the right part of the O and the top of the O flattened; hook-like projections under the forefoot of the N of



Figure 8a. 1892-93 10c showing the later stage of damage below the letter E.



Various positions of the 1892-93 1c "sheet 2." LL: The lower right corner of the sheet, positions 1, 2, 10, 11. LR: 19, 20, 21, 28, 29, 30, 37, 38, 39. UR: 46, 47, 48. UL: the upper left corner of the sheet, positions 80, 81, 89, 90, 98, 99. Left: lower left corner of sheet, positions 91, 92, 100.



Figure 8b. The 10 Pesos 1892-93 showing early (left) and late stages of the break below the E in DIEZ.

Centavo and in its back, separating the right upright from the body; a dot in the E; part of the left side of the T leaving a lightning stroke inside the body of that letter; strong bulge lines along the left appear to be the marks of the shoulder of the transfer roll.

Examples of the 1 Centavo having the top of the A and right foot of the N broken out may be found from time to time thus indicating there probably was another pane or sheet.

As we can see, this sheet 2 presents a chronicle of the evolution of several transfer roll breaks.

Other stamps of this era also have similar transfer roll breaks. On the 1892-93 25 Centavos blue two little numbs may be found on the lower right frame line to the right of the letters C^s of VENTICINCO C^s.

On the 50 Centavos blue, ragged pennants, long or short, may be seen rising out of the outer frame line left of the upper left 50 (Figure 7) and on the right side to the right of the 1893 scroll end.

The 1 Peso red brown will exhibit tiny breaks on the right edge to the right of the ring.

The 5 Pesos red brown has tiny breaks on the right edge to the right of the bottom of the DOCUMENTOS ribbon and to the right of the 8 of 1893.

Figure 9. The 5 c 1893-94 showing breaks to the left of the bottom denomination tablet.



The 10 Pesos red brown may have lines beneath both of the E letters in DIEZ PESOS that bulge downward. In later stages these bulging lines break, one part of them hanging onto the E and the free ends pressing down against and through the bottom frame line (Figure 8).

The 1893-94 Documentos stamps also exhibit many of these same type of flaws. The 5 Centavos red brown has a break in the left outer frameline left of the CINCO CENTAVOS panel. It begins roughly parallel to the white live above the panel. The break swings out from a point opposite the C and on various copies extends outward as far as the 10:30 position before breaking off (Figure 9). A faint line remained after this broke off.

On the 25 Centavos orange grown small probematical breaks can be seen above the V, below the right foot of the first N and down into the left arm of the T of VEINTICINCO exist. One example has the right foot of the first N entirely gone without a trace and the bottom frame line below the diagonal of the N is also broken.

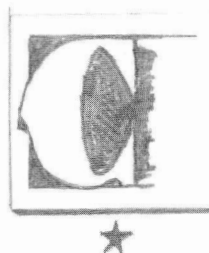


Figure 10. A bulge in the back of the letter C on the 50 c of 1893-94.



Figure 11. A V-shaped flaw above the N in CINCUENTA.

There are many breaks on the 50 Centavos CINCUENTA C^s panel. These may have taken place early. My copy with the most complete letter borders already have the following broken out: bottom of the second C; top of the U; top and bottom of the E upright and the right part of its top over the crossbar; top and bottom of the diagonal of the second N; the remaining middle fragment of the E top is bent down separating the top crossbar. Another copy shows these marks plus a small part of the line below the E bottom crossbar bent down. Yet another copy shows all of the previous marks along with the back of the first C and its background distorting to form a pointed bulge to the left. A further copy shows the small break below the E gone and the bulge behind the first C has enlarged

and become quite easily visible (Figure 10). A final copy shows the part behind the C has broken off. The line above the first upright of the first N makes a V shaped bend down into the body of the N (Figure 11). A weak spot has appeared against the right part of the C². In one copy there is no colored background there.

A number of progressive varieties have been noticed in the 1 Peso greenish blue. The earliest has the bottom of the E out; the line below the first upright of the N is broken, a part is bent down close to the U, most of it is on the right, touching the frame line below the upright. The next variety has the small left break gone and the right break bends at a steeper angle (Figure 12). A further copy has the N bottom line break gone; most of the U bottom is gone, a part on the left projects down; the top line above the P upright is gone with the part above the P curve and the E forming two rising breaks like trap doors.



Figure 12. The 1 Peso 1893-94, noticeable damage below the N.

Still another variety shows the line below the right part of the P bulging down (Figure 13). As the breakage continues a copy shows the line below the P broken and bent down, below the U the damage now touches the bottom frame line and the breaks above the P and E are more Pronounced. Another variety shows all of the above breaks gone and a small nub forming below the left edge of the N diagonal. Another copy further adds the bottom of the O missing, a small break and



Figure 13. Damage above the P on the 1 Peso of 1893-94.

rising line above the right upright of the N and background line bent out at the left end of the UN PESO background panel. A final copy I have observed shows the nub below the N persisting, the other breaks are gone. A large part of the bottom frame line is bent and buckled upward toward the UN PESO especially beneath the P.

This is the extent of the transfer roll breaks that I could find. The 1893-94 2 Centavos blue seems to have as a constant variety the weak or missing lower left frame line left of the value panel—unless this can be shown to be otherwise.

In searching for the common transfer roll breaks mentioned in this study, one may find them in any state besides those described on my particular copies. Many stamps will not have them. Others may have small breaks obscured by vagaries of printing. One must consider double and short transfers, scratches, smears, wet prints and so forth.

Compared to the meticulous styles of earlier years, that of 1892-93 has a vigorous style. The Documentary portrait looks like it is getting ready to break out in a grin, suggesting "Look and you will find."

References

- Baxter, J.H. *Printing Postage Stamps by Line Engraving*. Lawrence, MA: Quarterman Publications, Inc., 1981.
- Seron, Z.M. Bulge Line Plate Variety. *The American Revenuer*, 1980, June; 34:113, 136.

Illinois Marijuana Stamp Year Later

The Associated Press reports that the Illinois marijuana tax stamps are being purchased more by stamp collectors than by drug dealers. The real purpose of the tax was to provide another criminal charge for police and prosecutors to lodge against suspected drug dealers. During 1988, the first year for the tax, only seven tax assessments totaling \$68,200 have been brought against convicted drug dealers, and none of that has been collected yet.

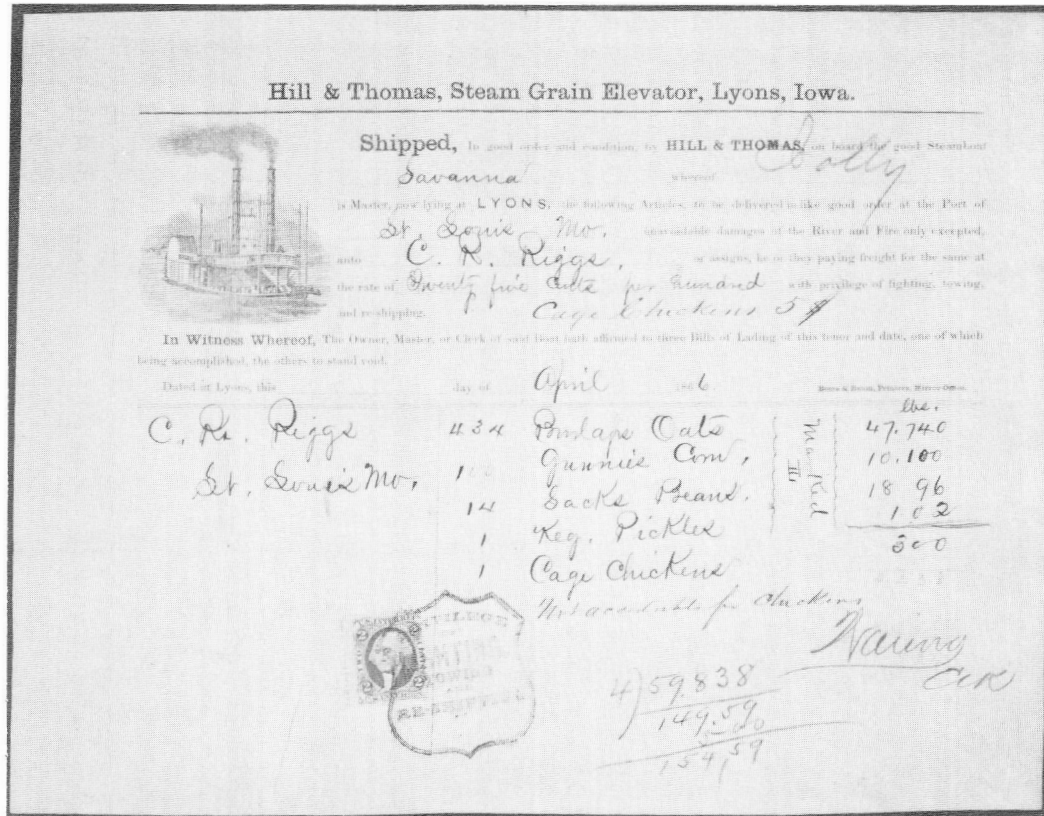
The law allows police making a drug arrest to charge the suspect with tax evasion in addition to drug possession or trafficking charges if the drugs sold do not carry tax stamps.

The tax evasion charge carries a \$10,000 fine and up to three years in prison. Violators also owe a fine equal to four times the value of the deficient tax. For one kilogram (2.2 pounds) of cocaine this penalty would add \$1 million to the \$250,000 required in tax stamps.

Helen Adorjan, a spokeswoman for the state Department of Revenue, stated that, "It appears that most of the people buying the stamps are collectors." The state sold 827 stamps last year, 823 of them the \$5 marijuana stamp and four of the \$250 controlled substance stamps covering other drugs.

Another Nominally Illegal Cancel and watch out for the chickens!

by Michael Mahler, ARA

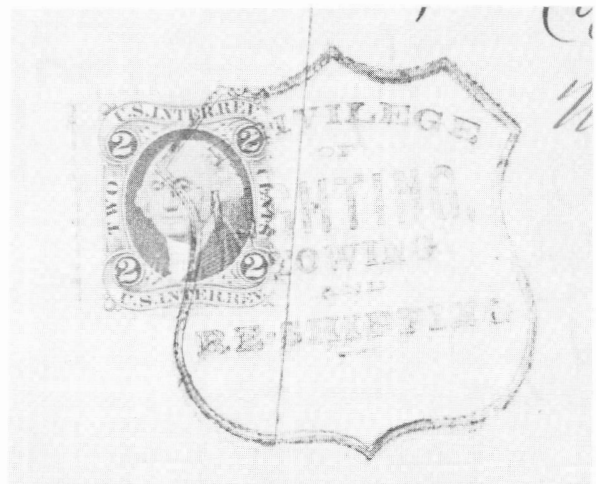


1866 domestic bill of lading bearing 2¢ U.S. Internal Revenue tied by nominally illegal handstamp cancel reading "PRIVILEGE OF LIGHTING, TOWING AND RE-SHIPPING."

Here is another cancel that was nominally illegal because it failed to state the user's name and the date (Mahler, 1988a). It appears on a bill of lading from Hill & Thomas' Steam Grain Elevator of Lyons, Iowa, for a cargo to be shipped to St. Louis on the steamer *Savanna* in April 1866. A 2¢ U.S. Internal Revenue stamp was affixed, evidently to pay the 2¢ tax on a receipt,* and canceled by a large shield-shaped handstamp reading, "PRIVILEGE OF LIGHTING, TOWING AND RE-SHIPPING." As used here, "lighting" was presumably synonymous with lightering. A lighter was an unpowered barge-like vessel equipped with a derrick, used to lighten, load or unload ships, or to transport goods for short distances. Like many of the nominally illegal handstamps discussed previously, this one already had a function quite distinct from the cancellation of revenue stamps, and evidently did double

*See Mahler (1988a,b) for comments on the proper tax on domestic bills of lading.

Close view of the cancellation.



duty as a canceler as a matter of convenience.

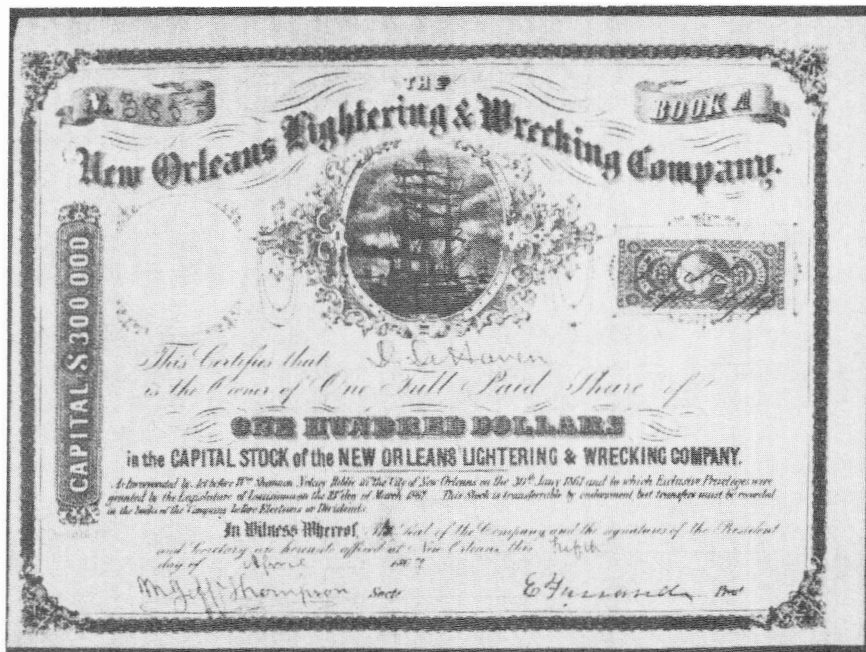
Along with 59,838 pounds of barley, corn, beans and pickles to be shipped at 25¢ per 100 pounds, this bill of lading lists an apparently atypical cargo—a cage of chickens, to be shipped for \$5. And along with the conditions set down in the handstamp, another has been written nearby, "Not accountable for chickens." I am not sure what I like most about this piece, the bold but illegal cancel or this disarmingly frank disclaimer!

Incidentally, having given the definition of a lighter, I cannot waste the opportunity to point out that it answers a perennially puzzling question of scripophilists, as to what exactly was the business of the New Orleans Lightering and Wrecking Company, whose stock certificate is shown here.

Finally, I thank Gary Saum for providing an example of another nominally illegal cancel, a straightline "CHARGED" which ties a 2¢ Second Issue to a check of the Deposit National Bank of Deposit, New York, dated December 2, 1871. My guess is that this was synonymous with "PAID."

References

- Mahler, M. "ON OR UNDER DECK" and other Nominally Illegal Cancels of the Civil War Era. *The American Revenuer* 1988 July-August; 42:159-162.
- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988.
- Mahler, M. 1898 Bank Checks with Stamp Added by the Bank and Canceled with Three-line Explanatory Handstamp. *The American Revenuer* 1988 April; 42:63-4.



1867 stock certificate of the New Orleans Lightering and Wrecking Company.

1988 National Park Stamp

The following letter was received by ARA member Terence Hines. It should be completely self explanatory.

United States Department of the Interior
National Park Service
P.O. Box 37127
Washington, D.C. 20013-7127

February 10, 1989
F5419(650)

Dear Mr. Hines:

Thank you for your December 19, 1988, letter to Director Mott regarding the National Park Stamp.

The 1988 stamp and Golden Eagle Pass were printed by Voyageur Art with private funds at no cost to the government. The stamp was not government property and, therefore, could

be marketed by the private sector. Based on our negative administrative experience with the stamp validated 1988 Golden Eagle Pass, we decided that a continuance of that particular format was not advantageous for the public or handling by our field personnel. For 1989 we are using the single card design that existed prior to 1988. We are presently reviewing alternatives and are hopeful that a simplified and attractive Golden Eagle format will be available in 1990. We appreciate your bringing your concerns to our attention. They will be considered should a future National Park Stamp be printed.

Sincerely,
(Signed)
Don H. Castleberry
Associate Director, Operations

Plate Cracks and Other Varieties on Liberty Head Documentary Stamps of 1917-33

by Scott Troutmann, ARA

In this article some theretofore unpublished plate varieties on the one dollar, five dollar and ten dollar documentary stamps of 1917 through 1933 will be described. These are Scott R240, R244 and R245. I wish I could claim that I have discovered these after years of painstaking looking. But some unknown philatelist had done that, compiling a collection of this material which recently came up for sale in the Midwest. I am publishing these varieties so that his efforts are not lost as the collection is disbursed.

R240 \$1 yellow green

Cracked E variety

This variety has a major crack running through the E in DOCUMENTARY at the top of the stamp. The crack starts in the bottom arm of the E, runs through the E and upward outside the design of the stamp. Three examples have been seen of this variety. Figure 1 shows the crack at an early stage with it hairline in the lower part of the E. Figure 2 shows the crack much widened in the E and possibly having developed into two cracks.

Crack above wreath variety

This variety has a crack running vertically from the top of the wreath directly above the ear. Six examples were present in the collection. Figure 3 shows the crack at an early thin stage. Figure 4 shows it widened and very pronounced.

Scratch from eye

This variety shows a straight line mark running from the eyebrow to the right and down between the E and V of REVENUE and out beyond the design slightly. This appears to be a plate scratch or a tool mark instead of a crack. Only the example in Figure 5 was found.

R244 \$5 Blue

T scratch

The finder labeled this a a plate crack, but after blowing it up I believe this is a scratch resulting from something dropping on the plate. A straight line runs from the middle of the top of the T in DOCUMENTARY up and to the right to the outer frameline. This line is quite dark in the two examples that were found, and in Figure 6 it appears lighter than it does on the actual stamp.

L scratch

Again labeled as a possible crack by the original finder, in this scratch there is a small bit of extra color crossing the bottom of the second L in DOLLARS along the bottom. I have not illustrated this variety.



Figure 1. Crack in E variety on Scott R240. Early state, one very thin crack.

R245 \$10 orange

Face Scratch

A very pronounced variety. A straight line scratch runs up the face just left of the eye, upward through the hair and ends

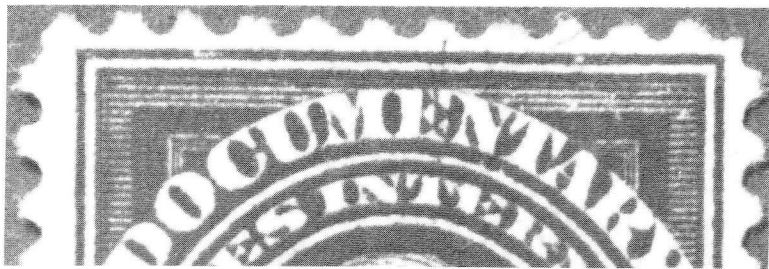


Figure 2. Crack in E variety on Scott R240. Late state with two cracks visible.



Figure 3. Crack above wreath, Scott R240, early state while crack is thin.



Figure 4. Crack above wreath, Scott R240, late state with crack quite wide.



Figure 5. Eye scratch variety on Scott R240.



Figure 6. T scratch variety on Scott R244.



Figure 7. Face scratch variety on Scott R245.

at the first notch in the wreath. Figure 7 shows this variety. Several examples of this were found.

Face crack

This is a much harder variety to see and the examples on hand did not photograph well. The crack starts to the left of the eye in about the same place as the scratch variety, but curves down and to the right along the cheek. In all four examples found this crack is very thin and light colored.

Note that all these stamps were also overprinted to produce future delivery and stock transfer stamps. As we do not know the time periods when these flaws appeared, it is a strong possibility that one or more of these varieties may exist on the overprinted varieties as well.

So get out your magnifying glasses and happy hunting. Please report to the editor or the author if you find these varieties on the future delivery or stock transfer stamps.

Foreign Sales Notes

Duane Zinkel
2323 Hollister Ave
Madison, WI 53705

A new list of foreign catalogs and books available from the Foreign Sales Department is listed below.

Item—Packets of 500 different Germany revenues are now available at \$30. (These are a gift of Martin Erler and all

proceeds go to the ARA.)

Item—Only one copy of Barber's *Impressed Duty Stamps of Great Britain* remains at \$17. No more are available.

Item—Erler's Germany Volume VII is sold out in Germany and will not be reprinted. We have a few left—a word to the wise.

ARA Revenue Catalog Pricelist—1989

[Note: All prices are postpaid]

Australia

Craig	Railroad & Revenue Stamps of Mainland Australia	\$11.75
Craig	Tasmania Revenue & RR Stamps	6.50
Craig	New South Wales Revenue	6.75
Craig	Queensland	7.25
Craig	Australia & Territories	8.50

Austria

Erler	Vol. I (Federal Doc, Advert, Calendar, Stock Trans)	\$13.00
Erler	Vol. II (Federal issues - issues not in I)	12.00
Erler	Vol. III (Provinces)	12.50
Erler	Vol. IV (Municipals)	15.00
Erler	Austria-Hungary Military Border Issues	3.00

Baltic States

Barefoot	Baltic States Revenues	\$7.00
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Benelux

Barefoot	Benelux Revenues	\$14.00
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France

ARA France	Revenues of France	\$17.00
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French Colonies

Abrams/Janton	Monaco	\$5.00
Abrams/Janton	Part I—North African Colonies	16.50
Abrams/Janton	Part V—Misc and Island Colonies	14.50

Germany

Erler	Vol. I (Federal issues-Empire thru W. Germany)	\$11.50
Erler	Vol. II (Colonies & Steamship Lines)	3.00
Erler	Vol. III (States A-K)	15.00
Erler	Vol. IV (States L-Z)	13.00
Erler	Vol. V (Danzig, Memel, Upper Silesia)	10.00
Erler	Vol. VI (Saar)	8.00
Erler	Vol. VII (Court Fee Stamps post 1945)	10.00
Erler	Vol. VIII (German Occupation Issues	

WWI & WWII)	10.00
Vol. IX (Fee Stamps of Bavaria, 1957)	10.00
Vol. X (General Municipal Fee Stamps)	10.00
Revenue Stamps of the Municipality of Stuttgart	8.00

Great Britain

Barber	Royal Cypher Labels	\$18.00
Barefoot	Great Britain Revenues (New Edition)	17.50
Booth	Vol II, Sec I	13.75
Erler	British Occupation of Italian Colonies	2.50

Hungary

Barefoot	Hungary Revenues	\$15.50
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Israel

Wallerstein	Palestine & Revenues of Israel (New 1987)	\$24.00
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Italy

Erler	British Occupation of Italian Colonies	\$2.50
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Liechtenstein

Erler	Revenue Stamps	\$2.50
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Romania

Barefoot	Romania Revenues	\$7.00
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Scandinavia

Nelson	Vol. I (DWI, Faeroes, Greenland, Iceland, Norway)	\$8.00
Nelson	Vol. II	Due Soon

Switzerland

Kelly	Vol. I (Schaffhausen, St. Gallen, Thurgau)	\$20.00
Kelly	Vol. II (Basel, Zurich)	30.00
Barefoot	Basle Police	2.00

Non-Revenue

Barefoot	Zemstvos	\$15.75
Schönweiß	German Patriotic Labels (in German)	5.50
Hiscocks	Telegraph & Telephone Stamps of the World	27.00

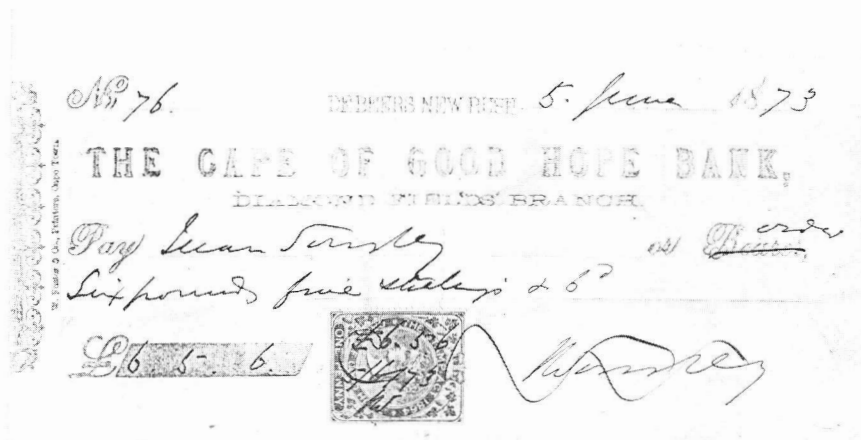
What Are They?—a reply

In answer to Victor Kreloff's question in the January 1989 issue of *The American Revenuer*, page 17, I would suggest that the right stamps appears to be a Hungarian lottery receipt. The

inscription roughly translates, "[With] a little luck [you may win a] large [fortune]."

Charles Biro, ARA

A Cape of Good Hope Check of 1873



by Andrew Hall, ARA

Following recent correspondence in *The American Revenuer* on the subject of south African revenues apparently surcharged, I thought readers might be interested to see a check of 1873 which clearly shows the attached 1d revenue stamp with manuscript addition of the amount, date and writer's signature. This check, drawn on the Diamond Fields

Branch is particularly interesting, as it is signed by Sir Richard Southey and made payable to a member of his family. Sir Richard was Treasurer of Cape Colony from 1861 to 1864 and Colonial Secretary from 1864 to 1872. In early 1873 he was appointed Administrator of Griqualand West, becoming Lieutenant-Governor of the Colony in July, a post which he held until 1875. He died in 1901 at the ripe old age of 93.

Historical notes on the Boston Revenue Book

The proceedings of the annual convention of the American Philatelic Association of 1899 provides us with some interesting information about the Boston Revenue Book. These proceedings were printed in volume XIII of The American Philatelist and Yearbook of the American Philatelic Association. A copy was provided by ARA member Ken Koller and portions reprinted here by permission of the American Philatelic Society.

FIRST SESSION:

Tuesday Morning, September 12, 1899.

The First Session of the Fourteenth Annual Convention of the American Philatelic Association was held in the Museum of Art, Detroit, Mich., on Tuesday morning, September 12, 1899.

In the absence of the President, and the First Vice-President the chair was occupied by the Second Vice-President, George L. Toppan, who called the convention to order at 11 A.M., about thirty-five members and guests being present.

...*The Vice-President:* Is there any other new business? Has any member any point he cares to bring out?

Mr. Burgoyne: I have a resolution to offer. The Boston Philatelic Society has done some very useful work in the shape of the preparation of a book dealing with the revenue stamps of the United States, a comprehensive descriptive list of the revenue stamps of the United States, and this book, as I understand, has been prepared without hope of reward. That

is to say, the understanding among those who prepared it was that the books would simply yield sufficient to repay the cost of producing it. Consequently it would seem fitting that this society should recognize the value of the work done and recommend that copies of the book be secured by the members of this Association, Therefore I offer the following resolution:

Whereas, The Boston Philatelic Society has prepared a work fully cataloguing and describing the revenue stamps of the United States, and

Whereas, this work, embodying the fruits of ripe experience and careful research, is in the highest degree serviceable to students of philately,

Resolved, That the thanks of this Association be tendered to the Boston Society for its valuable contribution to philatelic literature, and that all members of this Association are advised to add the work of the Boston Society to their libraries.

Mr. Krauth: Mr. President, I would take great pleasure in seconding these resolutions of Mr. Burgoyne and in calling the attention of the members present to the fact that here is a society numerically very much smaller than the American Philatelic Association, which has, by its sacrifice and by interest and love in the subject, succeeded in creating a work which will stand as a monument for many years, a work which in its typographical excellence and appearance is one fully fit to stand beside the work of the London Society to which I have just referred in my preceding remarks. I second this motion

and hope that there will be do dissenting voice against it.

The resolution was put to a vote and carried unanimously.

The Vice-President: Mr. Krauth, will you kindly take the Chair?

Mr. Krauth in the chair.

Mr. George L. Toppan: Gentlemen and fellow members: on behalf of the Boston Philatelic Society, of which body I have the honor to be secretary, I wish to tank you most kindly for the resolutions which you have just passed.

Possibly it may not be uninteresting for you to hear a little about the work and the amount of it, that was involved in the preparation of this book. The committee, as you are aware, consists of three members: Mr. Deats, Mr. Holland and myself. Both Mr. Holland and Mr. Deats were so situated that they had really not the time to devote to the work, so that the bulk of it fell upon me—although they have, of course, assisted and done everything in their power to bring the work to a successful issue. I do not, therefore, wish to be understood as detracting in any way from the credit that is rightfully their due, or assuming too much for myself.

The committee was appointed in November, 1896, and was fortunate in having full access to the records of the printers and engravers of the revenue stamps, including all of their correspondence and the Government requisitions, from the taking effect of the Revenue Act, September 1, 1862, to August 31, 1875.

This material became available to us about the first of July, 1897. I went on to New York and, with Mr. Holland, began work upon it. We expected a large lot of material but what we found was several large dry goods boxes packed just as solidly as possible, to say nothing of various smaller ones and a few packages. Well, we started in to get this mass of material arranged systematically so as to enable us to pick out the necessary information with the least trouble. We worked steadily for seventeen days, averaging fifteen hours a day and, in all that time, I do not think that the thermometer got below 72 degrees; and all events I never saw it so low but once and that was at two o'clock in the morning.

From that time until this we have worked, systematizing and adding to the information until now we have practically put in three years of as hard work as I ever did in my life—and I thought that I had done some hard work before. I am free to admit that if I had realized the amount of work there would be in it, someone else would have written the book.

It was not until last Friday night that I received the last lot of data, one which we had considerable difficulty in obtaining, the period, covered by the Bureau of Engraving and Printing from October 1, 1880, to the repeal of the stamp taxes in 1883. The publishers wished to put their whole force upon the book this week and were calling upon me for copy; you can understand what that meant. Between Friday night and

Sunday noon, when I left the East, I managed to finish, and send to them, 350 pages of manuscript which, I hope, will be sufficient to keep them busy until my return.

We have hand great success with the work; it seems to have met with universal approval.

Subscriptions have been coming in in grand shape, although we are always ready to receive more. As to the financial side of it, the amount that has been expended we do not expect to regain. We are paying the cost of publication without any trouble, but there has been a great deal of expense outside of that. I merely speak of it, and the work that has been gone through, to give you an idea what can be accomplished if you have a mind to take hold of it. There were the items of paper and the different changes in color and perforation, and I think we shall revolutionize the idea of the philatelic world on the subject of the perforation of United States Revenue stamps before we get through with it.

This work was particularly interesting in a certain way. Of course it was the time of the war. One of the first old books we encountered there contained a letter to the Secretary of the Treasury from the contractors protesting against the drafting of their head engraver. He was a man that would be exempt by age in fifteen days, and they took the ground that he could serve the government better in engraving dies than in firing a musket. Finally they got him released. On another occasion the department was complaining that they could not get any stamps. Things were at fever heat in Philadelphia, and the foreman of the printing room had organized a company among the employees and gone off to the war. Taking it altogether the information we got out of the old documents was exceedingly interesting. Most of it had been through from one to three fires, according to its age. Some of it was almost illegible. I have spent hours and hours deciphering the copy of a single letter, holding it up to the light and trying in all sorts of ways to make it out and in almost every case where I had worked so hard there would not be an item of interest in the whole thing, which was, well, hardly quieting. But fortunately, we are through with it now.

Now, what my idea is, is to see the American Philatelic Association come forward and take hold of something, make a record of some kind that they can hold up to the world without being ashamed of. I am not asking or advocating anything that I have not been through myself; I know just what it is, and I am ready and willing to do my share. If there is any way, officially or otherwise, in which I can help the members or help the Association, I am always to be found. I only hope that the talk we have had here to-day will be productive of something more than a report published in the Year Book and looked over after it has come out, and—"Well, we had a mighty good time, but I guess we'll lay off again until the next convention." (Applause.)

Advertisers Notes...

H.J.W. Daugherty is holding one of his regular auctions on April 9, 1989. The sale consists of literature, covers, post cards, revenues, documents, stock certificates, etc. Revenues include Scott listed, tax paid, revenue stamped paper, essays, etc. This auction is typical of the material included in most sales. For future catalogs write to Daugherty.

Michael E. Aldrich will auction the revenue stamp collection of William D. Kellermann on April 22, 1989, at the Collectors Club in New York. The sale will offer many rarities along with outstanding quality from the Kellermann collection. Kellermann only bought the best quality or he waited. The sale

includes Social Security Essays, First and Second issue rarities, \$1 green 1937 Marihuana, M&Ms, and several revenue lots and accumulations. \$2 postage for catalog and prices realized.

Barry L. Porter has made some revisions to his state revenue catalog, *The State Revenuer*. The catalog features state fish and game stamps, but a considerable number of other state revenues are also listed. He has a limited number of the current catalog and he will send a free copy of interested ARA members.

The Second Federal Issue 1801-1802

The book *Second Federal Issue 1801-1802* by W. V. Combs will be ready for shipment in early May, the exact date dependent upon how long motor freight takes from the book manufacturer in Michigan to the Editor in Iowa. The *Second Federal Issue 1802-1802* is a companion volume to the book *First Federal Issue 1798-1801* by the same author and published in 1979 by the American Philatelic Society.

This book covers the embossed revenue stamps of the United States issued from 1801-1802 which are known as the Second Federal Issue. This book examines in detail the historical background, the dies and the individual stamps of this issue as well as the paper used, types of documents, types of usage and the final demise of the issue. Appendices provide copies of various notices, acts and letters of the Commissioner of the Revenue pertaining to these stamps.

There has been very little ever published in the philatelic

press about these stamps; this is the first book to ever cover this area of fiscal philately. This 160 page, 7 x 10 inch, hardbound book has been in prepress production longer than the Editor cares to admit. The Editor of *The American Revenuer* will be handling distribution. The retail price for this publication is \$20 shipped anywhere in the world. ARA members may purchase it for \$17 direct through the Editor. Quantity discounts are available; inquiries should be made direct to the Editor.

Ordering instructions:

Use the form below or a photocopy; make checks payable to "The American Revenue Association"; international orders send either an international postal money order or a draft on a U.S. bank or branch; fill out the form carefully—it will be your shipping label; give an address that United Parcel Service (UPS) can deliver to (no post office box numbers).

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by W.V. Combs, ARA

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160 pages, 7 x 10 inches, hardbound in heavy cloth, this book is the only comprehensive work ever done of the U.S. embossed revenues of 1801-02. This is a companion volume to the *First Federal Issue 1798-1801* published by the APS in 1979.

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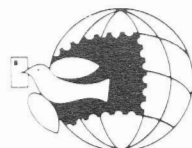
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The American Revenue Association

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

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

George N Dallis 4654, by Secretary. Documentary, stock transfer, proprietary.

Bob Prince 4655, 1068 Rural Ave SE, Salem, OR 97302, by Secretary. All Germany, Austria, Scandinavia and Hungary.

David M Stauffer 4653, Box 524, Bloomington, IL 61701, by Eric Jackson. US and Canada.

Kenneth Wallach 4651, Box 1099, New York City, NY 10013, by Harry Hagendorf. M&M, General US.

Richard A Wildey 4652, Box 6070, greenwood, IN 46142, by Eric J Scott, Dealer, R&K Collectibles—all BOB.

Jerry Zastrow 4656, 115 S Grange Ave, Sioux Falls, SD

57104, by Secretary. Collector/dealer—pre-1925 bank checks and related fiscal paper.

Highest membership number assigned on this report is 4656.

New Members

Numbers 4631-4642

Application for Reinstatement

Paulo R Barata 3270, Rua Ricardo Jorge 9/2/E, 1700 Lisboa, Portugal. World fiscals and cinderellas.

Resigned

J Barefoot

Ralph Kaszerman

DA Tocher

Dropped for Non-Payment of Dues

364 Bush, Joseph V 1332 Stachura, Norbert J,

816 Salzer, Richard L Sr

1130 Nearman, Mark J 1524 Champion, Peter G

1158 Gulino, Theodore 1536 Helman, Paul A

1238 Dhawan, Sohan Lal 1572 Tricomi, Edward

1262 Graham, Dr Conrad 1656 Kuderewicz, Dr

Board of Directors:

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

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

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

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

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Central Representatives: Joseph S. Einstein and Kenneth Trettin

Western Representatives: Richard Riley

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

Appointive Officers:

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

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

Representatives in other countries:

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

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

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

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

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

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

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

Jozef	T
1659 Kanak, Richard C	3946 Tyler, Jerry W
1662 Barbieri, T Lewis	3987 McDonald, Douglas B
1711 McLaughlin, Richard M	3989 Tuttle, George M
1753 Booth, R G	4039 Falls, Michael E
1775 Crum, James	4053 Herndon, Donald F
1789 Reis, Kenneth J	4070 Crowe, Richard T
1818 Blom, Christian	4084 Pontbriand, Paul H
1975 Bartelt, Thomas J	4117 Young, Donald A
2099 Tancrell, Richard R	4137 Bunker, Ward
2105 Allen, Roger E	4145 Hardinger, Steven A
2119 Murphy, William J	4160 Petsco, John L
2188 Leschenko, Chester W	4169 Gumbus, Paul B
2211 Morton, Glen J	4211 Pendleton, Emery J
2224 Florida, Robert E	4214 Lorenzo, Valentin
2352 Apfelbaum, John D	4219 Soesantio, A
2369 Jacobitz, Dr James D	4223 Roessler, Gary P
2382 Trussell, Robert D	4254 Klueh, David
2421 Paley, Martin	4286 Paiste, Henry T, III
2474 Bishop, S J	4297 Schuler, John H
2478 Gallou, Jean	4301 Carlson, Ronald E
2509 Tanico, Gregory	4304 Scherff, Peter
2649 Hoffman, William C	4308 Carlston, Dr Richard C
2785 Reid, Ken L	4315 Neebe, Dave
2797 Leen, Morris	4352 Harmon, Christopher G
2858 Kotanchik, James	4354 Schleff, Coach
2906 Welky, Robert L	4360 Bowers, H William
2954 Beals, Rog	4372 Diccico, Robert B
3074 Herschkowitz, Erwin	4390 Hitchings, Edward J
3145 Garrity, Robert K	4396 Nowicki, Bernard R
3182 Maru, Prem Ratan	4408 Hess, George W
3197 Klink, George K	4409 Woodley, James W, Jr
3226 Marshall, Eugene R	4416 Hiscocks, Dr Steve
3245 D'Autremont, Hugh	4425 Wallace, David K
3296 Bergner, William H	4433 Morey, Claude
3315 Stern, Robert	4437 Gamble, Eugene V, Jr
3510 Houser, Harold D	4440 Lang, Paul U
3599 Clarke, Lawrence L, Jr	4447 M u n a s i n g h e , Sarath K
3657 Schroeter, Jean E	4458 Y o u n g b l o o d , Douglas E
3735 Schukraft, Bernard	4465 Gram, Warren
3769 Kunze, Joel	4467 Roethe, Charles E
3791 Springer, Ivan G	4476 Beal, James H
3831 Wasserman, Theodore	4478 Hillesheim, David F
3893 Beach, David M	
3902 Lackemacher, Karl	

4485 Silveri, Carl H	4538 Williams, Bob
4487 Gray, Averill	4539 De Pasquale, Joseph M
4491 Hebel, Harry G	4542 Dow, Wolford K
4497 Klein, Reuben	4552 Weintraub, CPT T I
4500 Waldron, Edward J	4554 Bauer, Mike
4502 Short, Victor	4557 Onraet, Maurice L
4518 Matte, Stephen K	4564 Hallock, Robert A
4526 Poddar, B K	4568 Warneka, Lee C
4527 Thanki, I K	
4534 Newsham, Edward	

Life Membership Approved

LM12 (ARA934) Philip W Wyne

Membership Summary

Previous membership total	1479
Applications for membership	6
Application for reinstatement	1
Resigned	-3
Dropped NPD 1989 dues	-115
Current membership total	1368

Members' Ads—continued from page 68

and sent, P.E. and cut okay, but uncut preferred. Julius C Berneburg, 1725 Chestnut Street, Marrick, NY 11566. •668•

Chauffeurs Badges, license plates, disable veterans key chain tags, B. F. Goodrich key chain tags, auto registration and inspeciton windshield stickers, bicycle sidepath tags, books detailing auto registrations. Dr. Edward H Miles, 888-8th Ave, NYC, NY 10019. •669•

Revenue Stamps Kanton Vaud (also spelled Waadt). 1907 Bankruptcy complete set 5 cts to 200 Fr #1-17, 1950 catalog \$38 my price \$18. Droits réels 1887 1-29 complet 10 cts to 100 Fr, 1950 catalog \$60 my price \$45. March 1903 30-53 1950 catalog \$74 my price \$50. June 1903 54-76 1950 catalog \$53 my price \$35. 1907 high values 95-99 1950 catalog \$30 my price \$20. Gene Kelly, Steinerstrasse, (CH) 8253 Diessenhofen, Switzerland. •670•

RMs 1st, 2nd, 3rd Federal Issues also Federal Licenses to sell liquor or work a still. Excellent prices for good documents. Golden Philatelics, Box 484, Cedarhurst, NY 11516. •671•

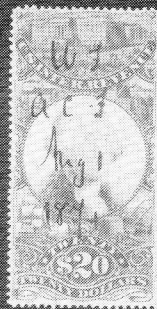
Perfins Wanted. Paying 5¢ and up for US or Foreign with perfin patterns I can use. Large patterns OK on foreign. Bob Murrin, Box 10100, St. Petersburg, FL 33733-0100. •672•



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2



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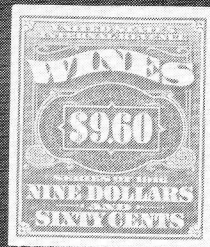
15



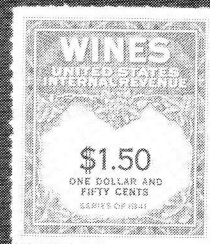
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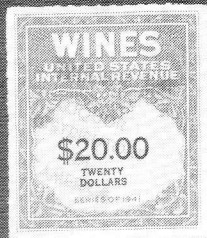
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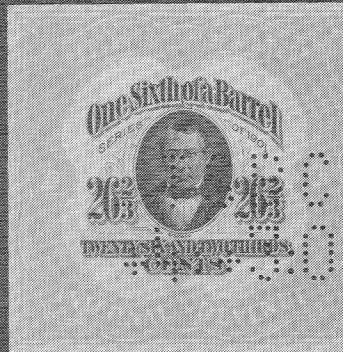
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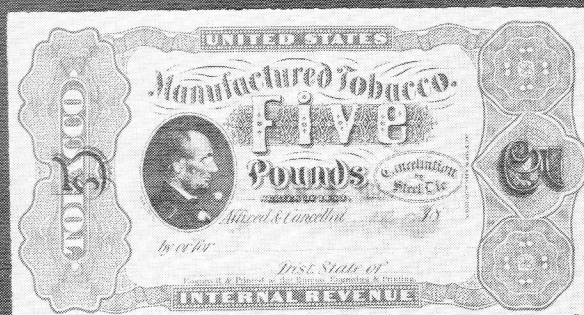
88



98

12 COUPONS	FOR BOWLING ALLEY OR BILLIARD TABLE	FROM JULY, 1923
11 COUPONS	FOR BOWLING ALLEY OR BILLIARD TABLE	FROM AUG., 1923
10 COUPONS	FOR BOWLING ALLEY OR BILLIARD TABLE	FROM SEPT., 1923
9 COUPONS	FOR BOWLING ALLEY OR BILLIARD TABLE	FROM OCT., 1923
8 COUPONS	FOR BOWLING ALLEY OR BILLIARD TABLE	FROM NOV., 1923
7 COUPONS	FOR BOWLING ALLEY OR BILLIARD TABLE	FROM DEC., 1923
6 COUPONS	FOR BOWLING ALLEY OR BILLIARD TABLE	FROM JAN., 1924
5 COUPONS	FOR BOWLING ALLEY OR BILLIARD TABLE	FROM FEB., 1924
4 COUPONS	FOR BOWLING ALLEY OR BILLIARD TABLE	FROM MAR., 1924
3 COUPONS	FOR BOWLING ALLEY OR BILLIARD TABLE	FROM APR., 1924
2 COUPONS	FOR BOWLING ALLEY OR BILLIARD TABLE	FROM MAY, 1924
1 COUPON	FOR BOWLING ALLEY OR BILLIARD TABLE	FROM JUNE, 1924

ISSUED FOR THE PERIOD REPRESENTED BY THE COUPONS



97



ERIC JACKSON

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

MAIL AUCTION #41

CLOSING DATE: May 16, 1989

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

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

UNITED STATES - Scott Catalogue Numbers

1	R99c F few short perfs, bottom right corner rounded, PHOTO	850.00
2	R119 F-VF herringbone cancel PHOTO	225.00
3	R127 F-VF small faults	15.00
4	R129 VF thin spot PHOTO	300.00
5	R256* F-VF thin	5.50
6	R257 F short perf	25.00
7	R269* F-VF straight edge	12.00
8	R281 F-VF straight edge	15.00
9	R435 F-VF perfin & cut cancel	17.50
10	R552* VG	10.00
11	R674* F	6.50
12	R677 F-VF straight edge	15.00
13	R822a* F nick in top margin	9.00
14	R838* VG	3.50
15	R839* F inclusion PHOTO	70.00
16	R840* F	25.00
17	R849* F-VF	3.50
18	R853* F	5.00
19	R855* F-VF	3.50
20	R861 F PHOTO	37.50
21	R862 F thin	11.00
22	R811 F straight edge	7.75
23	R815* F-VF straight edge	4.00
24	R819a F-VF punch cancel, rough perfs PH	(50.00)
25	R824 F-VF punch cancel, creased	22.50
26	R835 F-VF cut cancel, crease	30.00
27	RE19* VG	30.00
28	RE29 VG	8.50
29	RE33* F-VF	3.50
30	RE47 F-VF creases, pinhole	27.50
31	RE49* F-VF	6.00
32	RE51* VF	20.00
33	RE54* VF	2.75
34	RE61* VF	6.00
35	RE80 XF	3.00
36	RE81 VF	6.00
37	RE83* VF corner crease PHOTO	125.00
38	RE87* F with gum	6.00
39	RE96A F-VF	3.00
40	RE104 F-VF varnished	10.00
41	RE107 VF staple holes	7.50
42	RE139 F-VF	4.00
43	RE143 F soiled, pinhole	35.00
44	RE148* VF PHOTO	90.00
45	RE157 VF	5.00
46	RE160* F-VF	17.50
47	RE162 F-VF small faults include tear PH	70.00
48	RE164 F staple holes	30.00
49	RE184* F	20.00
50	RE186* F-VF staple holes	12.00
51	RE196* F crease	3.50
52	RE196a F perfin, varnished	12.50
53	RE198a F varnished	5.00
54	RE198b F-VF varnished	20.00
55	RE199* F-VF	3.50
56	RE200* VF	3.50
57	RE203 F	4.00
58	RF18 VF thin spot PHOTO	32.50
59	RG11a F-VF straight edge	(30.00)
60	RG13 VF straight edge	7.50
61	RG14 F straight edge	11.00
62	RG16 F straight edge	14.00
63	RG17 VF straight edge	13.00
64	RG41* F-VF straight edge	7.50
65	RG72 VF staple holes PHOTO	40.00
66	RG73 VF staple holes PHOTO CV as mint	65.00
67	RG74 VF staple holes, pulled perf PHOTO	50.00
68	RG75 VF staple holes PHOTO	60.00
69	RG77 F-VF staple holes PHOTO	45.00
70	RG125 F-VF crease, straight edge	27.50
71	RH2 VG	6.00
72	RJA19 VF	15.00

73	RJA77 F-VF usual crease	5.00
74	RK23 F straight edge PHOTO	40.00
75	RN-T6 cut square VF crease PHOTO	50.00
76	RV4* F-VF	12.50
77	RV5* VF	11.00
78	RV29* straight edge, corner crease	20.00
79	RY4* F straight edge	10.00
80	BEER Priester #34 thins, small tear PHOTO	75.00
81	-48A VF creases PHOTO	15.00
82	-72 F PHOTO	15.00
83	-75 F-VF light crease	3.00
84	-109A VF crease PHOTO	7.00
85	-218a F tack hole & rust spot	2.00
86	CIGARETTE Springer TA209b VF crease	3.75
87	SHUFF Tz798a F thin spot, clipped at left	7.00
88	TOBACCO TF33 VF punched remainder PHOTO	40.00
89	-TF122B VF punched remainder	8.50
90	-TF147b VF punched remainder	12.00
91	-TF148b VF punched remainder	14.00
92	-TF159 VF punched remainder	6.00
93	-TF161 F-VF punched remainder	10.00
94	-TF162 VF punched remainder	10.50
95	-TF163 VF punched remainder	10.00
96	-TF164 VF punched remainder	11.50
97	-TF182A VF PHOTO	15.00
98	-TF441 VF crease PHOTO	7.50
99	EXPORT TOBACCO Series of 1872 VF punched remainder	----
100	BREWER'S PERMIT Series of 1872, violet silk paper, VF punched remainder	----
101	RECTIFIED SPIRITS Series of 1875 20 gallons, with two serial numbers, VF punched rmdr.	----
102	-Series of 1875 10 gallons, with one serial number, VF punched remainder	----
103	-as above for 30 gallons, VF punched rmdr.	----
104	-as above for 80 gallons, VF punched rmdr.	----
105	WHOLESALE LIQUOR DEALERS STAMP Series of 1878 5 gallons on green silk paper, VF punched remainder	----
106	-Series of 1910 40 gallons VF	----
107	SPECIAL BONDED WAREHOUSE STAMP FOR RE-WARE-HOUSING GRAPE BRANDY Series of 1877, VF punched remainder	----
108	TAX-EXEMPT POTATO STAMPS 2 lbs, complete booklet of 96 stamps, manila covers with black printing, VF	24.00+
109	-50 lbs, complete booklet of 96 stamps, manila covers with black printing, VF	19.00+
SPECIAL TAX STAMPS		
110	RETAIL LIQUOR DEALER 1890 used with 12 coupons, VF stain	----
111	-1891 used with 12 coupons, F flyspecks, tack holes, tear	----
112	WHOLESALE LIQUOR DEALER 1879 used with 12 coupons, VF small tear	----
113	-1881 used with 12 coupons, F small faults	----
114	-1892 used with 2 coupons, VF few flyspecks, tack holes	----
115	RETAIL DEALER IN MALT LIQUORS 1893, F flyspecks, tack holes, small tears	----
116	RETAIL DEALER IN FERMENTED MALT LIQUOR 1943 VF nick in top margin	----
117	-1946 VF tack holes	----
118	-1947 F two punch holes, creased, stain	----
119	RETAIL DEALER IN UNC. OLEO 1922, 24, 25, 27, 28, & 30 with coupons, all with large margin nick and other faults	----
120	MANUFACTURER, DISTRIBUTOR, ETC. OF OPIUM, ETC. Fiscal Year 1915, F irregular margins	----
121	-1915 VF few small faults	----
122	-1916 F-VF few small faults	----
123	-Fiscal Year 1918 VG faulty	----
124	RETAIL DEALER IN OPIUM, ETC. 1929 VF margin nick	----

125	-1931 F-VF tack holes	----
126	-1932 VF tack holes	----
127	-1935 F-VF small thin, glue on back	----
128	-1939 F-VF thins, small tear	----
129	-1941 F tack holes, toned	----
130	-1945 F-VF tack holes, toned	----
131	PRACTITIONER DISPENSING OPIUM, ETC. 1926 VF small tear	----
132	-1928 F margin nicks, small stains	----
133	-1929 F creases	----
134	-1937 VF	----
135	-1953 VF staple holes, tape stains	----
136	COIN-OPERATED AMUSEMENT DEVICES (Devices awarding no prizes) 1943 F soiled	----
137	COIN-OPERATED AMUSEMENT DEVICES 1944 F tack holes, crease	----
138	-1947 F toned, tack holes	----
139	-1948 F tape stain, small scrape	----
140	-1951 F toned, tack holes	----
141	-1950 F-VF tape stains, crease	----
142	-1952 F-VF tack holes	----
143	WAGERING 1953 F-VF creases	----
144	PROPR. BOWLING ALLEY, BILLIARD TABLE, ETC. 1924 used with coupons for one alley or table for 12 months, VF small tear PHOTO	----
145	U.S. CUSTOMS SERVICE STAMP FOR IMPORTED WINE & MALT LIQUOR Series of 1935, VF tack holes	----
146	U.S. RATION STAMPS T-1 Transport Mileage Ration, complete booklet of 12 panes of 8 stamps each, VF	----
147	NEW JERSEY 1954 \$5 Non-resident Trout stamp complete booklet of 1 pane of 10, VF	----
148	-1955 \$5 Non-resident Trout, complete booklet of 1 pane of 10, VF	----
149	-1963 complete booklet containing 2 panes of 10 of the \$2 Resident Trout and 2 panes of the \$5 Non-resident Trout, VF	----
150	UTAH 1951 \$3 Resident Fishing License, complete booklet of 1 pane of 25 stamps, VF	----
151	--1951 \$3 Resident Game Bird License, complete booklet of 1 pane of 25, VF	----
152	-1951 \$5 Non-resident Fishing License, complete booklet of 1 pane of 10, VF	----
153	-1951 \$5 Resident Trapping License, complete booklet of 1 pane of 10, VF	----
154	-1952 \$1 Resident Fishing License, complete booklet of 1 pane of 10, VF	----
155	-1952 \$3 Resident Fishing License, complete booklet of 1 pane of 10, VF	----
INDIA - PRINCELY STATES		
Koeppel-Manners Catalogue Numbers & Values		
156	BALASINOR 4 an Court Fee (KM43), 9 copies faults Estimate Cash Value \$45	540.00
157	-4 an Court Fee (KM111, 140) 12 copies of each, ECV \$65	360.00
158	BASTAR KM154; LIMBDI KM77, 241; PALITANA KM150, ECV \$25	120.00
159	BHAJI 1 an stamped paper with 8 an & Rs 1 adhesives (KM105, 107), 8 an (KM124) on document, ECV \$25	180.00
160	CAMBY 2 an, 8 an Court Fee (KM102, 105) ECV \$30	80.00
161	-1 an, 2 an Revenues (KM201, 203) ECV \$45	200.00
162	-1 an Revenue (KM301) ECV \$10	40.00
163	CHUDAI R1 Court Fee, both shades (KM106, 106a), faults ECV \$15	115.00
164	-1 an Revenue (KM501,551) 2 copies each ECV \$15	60.00
165	JAIPUR 1947-8 2 share transfer certificates with 8an, R1, Rs5 stamps, ECV \$25	----
166	JETPUR 11 Court Fee stamps, 7 diff, faults ECV \$12	61.00
167	KHAIIRAGARH 4 an Talbana Fee pair, punched (KM253) ECV \$40	250.00
168	KHIRASRA 2 an Revenue (KM101) ECV \$15	40.00
169	LAKHTAR 1 an Revenue (KM151) 2 ex ECV \$15	50.00
170	LIMBDI 1926-49 Court Fees, 29 var, ECV \$35	----
171	LUNAVADA 2 an Khata stamp, both shades; 2 an Revenue, 6 copies; 1 an, 2 copies, (KM42, 42a, 72, 81) ECV \$50	320.00
172	MULI 4 an Revenue (KM223); BANTVA 2 an Court Fee, ECV \$5	22.00
173	NABHA KM114 3 copies; KM116 2 copies; SURGANA KM101, 103; TONK KM204, ECV \$25	195.00
174	NAWANAGAR 36 Court Fee stamps, about one-half being different, ECV \$35	----
175	PIPLODA 1933-7 Court Fee, 2 an, two copies; 8 an, 3 copies, (KM52, 54) ECV \$30	305.00
176	-1941-9 Court Fee, 8 an, Rs 1, 4 copies of each, (KM107, 8) ECV \$30	280.00
177	-Court Fee stamps on document, 22 various ECV \$150	1,100.00
178	SAILANA 1945 2 an, 8 an Court Fee, 2 copies each (KM51, 53) ECV \$35	270.00

Member's Ads

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

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

I am selling a collection of Cinderellas—all of the world. I will send a photocopy to interested buyers. Miodrag Mrdja, 11090 Beograd, Rakovica, Rujica 9, Yugoslavia. •662•

Wanted, Revenues & related from Mozambique, Mozambique Company, Nyassa, Cabo Delgado, Inhambane, Kionga, Lourenco Marques, Quelimane, Tete, and Zambezia. Send priced or for offer. Dealers OK. Daryl True, PO Box 220097, St. Louis, MO 63122. •663•

Orange Free State: Revenues and Telegraphs wanted by Collector. Please quote or ship for offer. R. Yancey Green, PO Box 40353, Memphis, TN 38174. •664•

Buying Washington stamps Archery Muzzleloader 71-2, 72-3, 73-4, 74-5, 75-6, 77-8, 78-9, 79-80, 80-1, 82-3 Archery—\$20.00 each, \$12.00 used each. Hound 82-3—\$25.00/\$12.00 used. Upland Bird 78-9, 79-80—\$25.00 each, used \$12.00 each. Elk NonResident 1947-54, 56, Resident 51—\$20.00 each. David Curtis, 1806 Sycamore, Killeen, Texas 76543. •665•

Wanted Connton Order, Food Order and Potato Tax Exempt booklet panes, booklets, booklet covers,

on cover or documents. Also, Post Office Seal material desired. Myron Hyman, Box 1123, Old Village Station, Great Neck, NY 11023. •666•
For Sale: Pristine complete mint sheets of 100: 1933 Ohio 5¢ orange "Cosmetic Tax" stamp—\$12. Similar, 10¢ brown "Cosmetic Tax" stamp—\$18. 1935 Ohio 2¢ "Cigarette Tax" stamp—\$7. All three sheets, \$30, postpaid, mailed flat.

Packet of 25 different MINT Ohio Revenues before 1940, \$7 postpaid. Doug Swisher, Box 52701, Jacksonville, Florida 32201. •667•

I have 86 different Docs and Stock Transfers (\$30-\$1000 face value) to trade for the same high values at Scott 1989. Send me your trade list of high values and I will send you mine. Only sound stamps wanted
Ads—Continued on Page 65



WE BUY DUCKS

"FASTEST CHECK IN THE WEST"

MNH	F-VH NH	XF NH	MNH	F-VH NH	XF NH
RW1	225.	460.	RW17-25 ea. ...	25.	40.
RW2	225.	425.	RW26	30.	45.
RW3	125.	175.	RW27-34 ea. ...	40.	55.
RW4	85.	115.	RW35-37 ea. ...	22.	35.
RW5	100.	200.	RW38	14.	22.
RW6-9 ea.	75.	115.	RW39-41 ea. ...	7.	10.
RW10-11 ea. ...	25.	45.	RW42-45 ea. ...	5.	5.
RW12-16 ea. ...	16.	25.	RW46-50 ea. ...	7.	7.
RW1 Imperforate Pair			4,000.		

Used • Sound • Minimum \$2.25 each • Higher prices for early issues.

STATE DUCKS WANTED MINT NH

California 1971	450.	Missouri 1984	20.
California 1972	1,600.	North Carolina 1983	50.
California 1978	65.	New Hampshire 1983	100.
Delaware 1980	55.	New Hampshire 1984	75.
Delaware 1981-82 ea.	35.	New Hampshire 1985	60.
Illinois 1977	110.	Ohio 1982	50.
Illinois 1978-81 ea.	65.	Ohio 1983-84 ea.	25.
Iowa 1974-75 ea.	40.	Oregon 1984-85 ea.	25.
Iowa 1980	40.	Tennessee 1979	125.
Iowa 1981	20.	Tennessee 1980 NR	300.
Florida 1979	110.	Tennessee 1982-83 ea.	25.
Missouri 1982	25.	Tennessee 1984	65.
Missouri 1983	25.		

We Buy All State & Federal Ducks

Errors, Prints, Autographs • We Buy ALL Duck Material



Mailing Address:
P. O. Box 820087
Houston, Texas 77282-0087

The Duck Specialist

Texas 713-493-6386 • Toll Free 800-231-5926
Bob Dumaine

Store Address:
13310 Westheimer #150
Houston, Texas 77077

Ducks & First Issue

1	RW2	F+, OG, LH	175.00	71	R32a	VF-ms cxl	38.00	141	R80c	F, Blue HS	40.00
2	RW2	VF+, OG, LH	225.00	72	R32a	Superb, Gem, ms cxl	50.00	142	R80c	F, HS	40.00
3	RW2	PLS, F-VF, OG, NH	325.00	73	R37a	F, ms cxl	120.00	143	R80c	F-VF, SON HS (NP)	40.00
4	RW2	VF, OG, NH	300.00	74	R41c	F-VF, HS	39.00	144	R81a	F, Horz Pr (Rt St, Pr Cr)	90.00
5	RW3	F, OG, NH	150.00	75	R43b	F-VF, Vert Pr	20.00	145	R81a	VF+, ms cxl, Fresh	70.00
6	RW3	VF-XF, OG, VLH, Choice	170.00	76	R45a	VF, ms cxl	10.00	146	R82a	F (Pr Cr) ms cxl	40.00
7	RW4	F+, OG, NH	125.00	77	R45c	Horz Pr, F-VF	35.00	147	R83a	VF, Neat, ms cxl (G.H.T. FEB 24-1863), Very Scarce, Fresh	1100.00
8	RW4	VF, OG, NH	175.00	78	R46a	XF, ms cxl	10.00	1148	R83c	F, ms cxl, Fresh	20.00
9	RW6	VF, OG, H	80.00	79	R47a	XF, HS	35.00	149	R84a	F+, ms cxl, Fresh	325.00
10	RW8	F-VF, OG, NH	95.00	80	R49a	Horz Pr, F-VF, ms cxl	53.00	150	R88a	HB, HS cxl, JF	125.00
11	RW9	VF+, OG, NH, Choice	140.00	81	R49a	(Tan shade) VF, ms cxl	18.00	151	R86a	VF, ms cxl, Fresh	70.00
12	RW9	F-VF, OG, NH	105.00	82	R49a	(Brown shade) XF, ms cxl	20.00	152	R86c	F-VF, ms cxl	10.00
13	RW9	VF, OG, NH, w/sel	115.00	83	R50a	VF-XF, ms cxl	35.00	153	R86c	VF, ms cxl, Fresh	18.00
14	RW12	VF, OG, NH	35.00	84	R50c	F, ms cxl	12.00	154	R87c	F, ms-hs cxl, Fresh	25.00
15	RW13	F-VF, OG, NH, w/sel	30.00	85	R50c	F-VF, ms cxl	16.00	155	R87a	F, Neat, ms cxl, Fresh	425.00
16	RW13	XF, OG, NH, LLC, Gem	50.00	86	R50c	Horz Pr, F-VF, ms cxl	45.00	156	R87c	F-VF, ms cxl, Fresh	20.00
17	RW14	XF, OG, NH	45.00	87	R51c	F-VF, HS-NYCRR (full)	35.00	157	R88a	XF, Stitch Wmk, Gem, ms	210.00
18	RW14	Pl Blk 6, VF, OG, NH	195.00	88	R52b	F-VF, unused	30.00	158	R89a	F-VF, ms cxl	20.00
19	RW15	XF, OG, NH	45.00	89	R53a	F, HS, Scarce	210.00	159	R90a	F-VF, ms cxl	50.00
20	RW15	F-VF, OG, NH	28.00	90	R53a	F-VF, ms cxl	160.00	160	R90c	Horz Pr, F-VF, ms cxl	110.00
21	RW15	VF-XF, LRC, Choice	48.00	91	R54a	VF, Horz Pr, ms cxl	45.00	161	R90c	Neat, ms cxl, F-VF	55.00
22	RW17	VF, OG, NH, Pls	55.00	92	R56b	VF, ms cxl	23.00	162	R91a	F-VF ms cxl, Fresh	50.00
23	RW17	VF, OG, NH	48.00	93	R57a	VF+, ms cxl	20.00	163	R93c	F-VF, ms cxl, Fresh	15.00
24	RW18	XF, OG, NH, Gem	60.00	94	57a	VF, Pr Cr, ms cxl	13.00	164	R94a	Vert Pr, F-VF, ms cxl	80.00
25	RW22	VF, OG, NH	48.00	95	R57c	Horz Pr, F, ms cxl	50.00	165	R94a	F-VF, Neat, ms cxl	50.00
26	RW22	XF, OG, VLH	25.00	96	R58c	VF/XF (Pr Cr), ms cxl	15.00	166	R94a	Horz Pr, Lft St, Cut Cl@T, Rt St, XF	70.00
27	RW23	XF, OG, NH	60.00	97	R58a	XF, Gem, ms cxl	24.00	167	R95c	Unused, VF, Fresh	20.00
28	RW23	VF, OG, NH	48.00	98	R62a	VF, ms cxl	29.00	168	R95c	VF, Neat, ms cxl, Fresh	18.00
29	RW23	Blk 4, VF, Og, NH	195.00	99	R62a	F, unused	25.00	169	R95c	VF, ms cxl (NP)	10.00
30	RW24	XF, OG, NH, Choice	25.00	100	R62c	Horz Pr (1 pull perf), mc	20.00	170	R96c	Horz Pr, F, ms cxl, Fresh	35.00
31	RW24	VF, OG, NH	48.00	101	R63a	Lt Horz Cr, F-VF, ms cxl	48.00	171	R97a	3 lge mgns, 4th cut cl@UL, Sharp color, Fresh, Scarce, ms cxl	450.00
32	RW25	F-VF, OG, NH	25.00	102	R63a	Stn, VF cent, ms cxl	50.00	172	R97c	VF, ms cxl	65.00
33	RW25	XF+, OG, NH, Gem	65.00	103	R63a	Horz Cr, XF cent, ms cxl	70.00	173	R97c	Horz Pr (Hz Cr), F-VF	120.00
34	RW26	VF, OG, NH w/sel	65.00	104	R64a	Horz Pr, F-VF, ms cxl	105.00	174	R100c	Dbl Perf@TR, F-VF, ms cxl	60.00
35	RW26	Pl Blk 4, VF, OG, NH	245.00	105	R65a	F-VF, ms cxl, Scarce	150.00	175	R100c	VF, ms cxl	60.00
36	RW27	Pl Blk 4, VF, OG, Gum dam	150.00	106	R65a	VF+, T-Th, HS	125.00	176	R101c	VF, HS, Fresh	85.00
37	RW27	XF, OG, NH, Gem	70.00	107	R65b	F, HS	32.00	177	R101c	Unused, Fresh, Scarce	125.00
38	RW27	VF+, OG, NH, ULC	65.00	108	R65b	XF, HS	79.00	178	R102a	4 cl R Mgns, R just clrs, Scarce, Fresh	525.00
39	RW27	VF, OG, NH w/sel	65.00	109	R67a	F-VF, HS	20.00	179	R105	HS, F-VF	10.00
40	RW27	Pls, XF, OG, NH, Gem	75.00	110	R67a	VF, T mend, ms cxl	10.00	180	R106	HS, F-VF	25.00
41	RW28	XF, OG, NH, w/sel, Gem	65.00	111	R68a	F, HS	25.00	181	R106	HS, VF/XF	45.00
42	RW30	XF, OG, NH, Gem	85.00	112	R70a	XF, Pr Cr, ms cxl	25.00	182	R110	Unused, VF	20.00
43	RW30	PLS, VF, OG, NH, Cr in sel	65.00	113	R70a	Mgn copy, F-VF, ms cxl	21.00	183	R113	3 Lge Mgns, Cl@L, ms cxl	25.00
44	RW30	F-VF, OG, NH	55.00	114	R70a	VF, ms cxl, Pin H.	20.00	184	R114	JF, ms cxl	15.00
45	RW31	VF+, OG, NH	65.00	115	R70a	VF-XF, ms cxl	32.00	185	R116	F, HS, Fresh	38.00
46	RW32	XF, OG, NH, Gem	85.00	116	R72a	F, VF, HS	30.00	186	R122	Unused, F, Fresh	95.00
47	RW32	F-VF, OG, NH	55.00	117	R72a	VF, ms cxl	30.00	187	R125	F-VF, ms cxl, Fresh	16.00
48	RW33	XF, OG, NH, Gem	85.00	118	R72a	F-VF, ms cxl	25.00	188	R130	F-VF, ms cxl, Fresh	225.00
49	RW33	F, OG, NY	40.00	119	R72a	VF, neat ms cxl, Fresh	35.00	189	R131	Wild Perf, F-VF, Fresh, ms cxl	225.00
50	RW35	VF, OG, NH	33.00	120	R72c	F (2 NP), ms cxl	15.00	190	R142	VF, HS	35.00
51	RW35	Pls, F-VF, NH	40.00	121	R72c	JF, HS, ms cxl	15.00	191	R145	F-VF, ms cxl, Fresh	15.00
52	RW45	P Blk 4, XF, OG, NH, Gem	40.00	122	R73a	VF (PR CR), ms, cxl	112.00	192	R149	F, ms cxl, Fresh	44.00
53	RW45	P Blk 4, VF, OG, NH	35.00	123	R73c	JF (NP), ms cxl	60.00	193	R152c	F-VF, ms cxl	20.00
54	RW46	P Blk 4, XF, OG, NH, Gem	40.00	124	R73c	JF, ms cxl	70.00	194	R55b	F, HS, Fresh	70.00
55	RW46	P Blk 4, VF, OG, NH	35.00	125	R73c	F-VF, ms cxl	85.00				
56	RW49	VF, OG, NH	8.00	126	R74a	VF, Fresh, ms cxl	115.00				
57	R1b	F, ms cxl	20.00	127	R74a	VF, HS	130.00				
58	R1b	Vert Pr, VF, ms cxl	75.00	128	R74a	VF, ms cxl (PFC)	150.00				
59	R6b	F, ms cxl	50.00	129	R75a	Faults, F-VF, ms cxl	10.00				
60	R13b	Horz pr, VF, Scarce	235.00	130	R75a	VF, neat, ms cxl	30.00				
61	R13b	XF, Gem (w/PFC)	150.00	131	R75a	XF, Lge Mgn, ms cxl	40.00				
62	R13b	F-VF, ms cxl	60.00	132	R76c	F-VF, ms cxl	24.00				
63	R14c	VF+, ms cxl	25.00	133	R76c	JF, ms cxl	16.00				
64	R16b	F-VF, ms cxl	115.00	134	R77c	VF, HS, Fresh	65.00				
65	R17c	F-VF, Perf Cr, ms cxl	50.00	135	R77c	HS, Fresh, F	35.00				
66	R19a	Vert Pr, F, ms cxl	80.00	136	R78a	VF (T Mgn) ms cxl	20.00				
67	R28c	Horz Blk 8, F-VF, ms cxl	80.00	137	R78a	XF, ms cxl, Fresh	30.00				
68	R28c	Blk 4, F, ms cxl	30.00	138	R79a	F, ms cxl, Fresh	250.00				
69	R29c	Horz Pr, F, ms cxl	21.00	139	R79c	F, HS	40.00				
70	R29c	Blk 4, F, HS	60.00	140	R80c	JF, HS	35.00				

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