



The American Revenuer

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A new discovery
among the Private Die Proprietary stamps
has just surfaced. More, inside on page 123.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JUNE, 1989

Volume 43, Number 6
Whole Number 416

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12	RW12	VF, OG, NH	30.00	39	RW31	VF, OG, NH	55.00	62	RW36	PB(4), VF-XF, OG, NH,	
13	RW13	VF, OG, NH, LLC	50.00	40	RW31	XF, OG, NH	75.00			Choice	195.00
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18	RW15	XF, OG, NH, PIS (RS)	40.00	45	RW38	VF, OG, NH, PIS	28.00	66	RW40	PB(4), VF-XF, OG, NH,	
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21	RW17	XF, OG, NH, PIS	70.00	47	RW12	PB(6), F-VF, OG, NH	195.00	68	RW43	PB(4), XF, OG, NH, Gem	37.00
22	RW17	VF, OG, NH	40.00	48	RW13	PB(6), F-VF, OG, NH	195.00	69	RW44	PB(4), VF, OG, NH	32.00
23	RW18	XF, OG, NH	60.00	49	RW14	PB(6), VF, OG, NH	210.00				
24	RW18	VF, OG, NH, PIS (RS)	40.00	50	RW15	PB(6), F-VF, OG, NH	195.00				
25	RW22	XF, OG, LH	35.00	51	RW16	PB(6), VF, OG, NH	210.00				
26	RW22	VF, OG, NH	40.00	52	RW17	PB(6) XF, OG, NH, Gem	325.00				
27	RW23	VF-XF, OG, NH	45.00	53	RW19	PB(6), VF, OG, NH	285.00				

Legend:
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Selv=with selvage; LRC=Lower Right Corner;
ULC=Upper Right Corner; GD=Gum Disturbance
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Judging Revenues

by Martin Erler, ARA

(The following report was given November 6 at ChicagoPex88. This report has been amended with a draft proposal of judging an exhibit of fiscal philately. Mr. Erler is among those ARA members and other revenue collectors that would like see the creation of a Commission for Revenue/Fiscal stamps within the FIP and to have them shown in their own class at FIP sponsored International Philatelic Exhibitions. Martin would definitely like to hear from anyone with a similar opinion and anyone that can assist in realizing this goal.)

This summer at Finlandia in Helsinki, we had for the first time an FIP sponsored international class for revenue stamps. For the judges this was an important and necessary experience, for it became apparent immediately that the judging with the scoring sheets set up according to postal exhibits was insufficient, if not inadequate.

It will be necessary to come to a better understanding of the field of revenues, to draw new border lines and to find new rules for judging.

Considering the field of revenue stamps, which includes revenue stamped papers, it is necessary to define what revenue stamps are. We are philatelists, in the exact sense of this work "friends of what makes free from charges." Revenue stamps and revenue stamped papers imply a prepayment of taxes, licenses or duties, or similar fee. They are not receipts for goods or transportation services.

Revenue stamps and revenue stamped papers are officially issued by the authorities of the state and pertain to the general

state revenues like postage stamps. In fact in many countries postage stamps are issued under the control of their treasury department. Few collectors may be aware of the fact that the famous penny black of England merely was the 400th revenue issue of that country.

With that statement, I have hinted already to an important fact: revenue stamps and revenue stamped papers are not only far older than postage stamps, but considering the classic period (up to 1900) they number more than 100 times as many as postage stamps! When in 1850 France had less than ten different postage stamps, there were already more than 1,000 revenue items in that country! In other countries the relation was even higher!

It is, however, not only the fact of being older and more numerous that requires a different approach to revenues. It is the character of those issues that demands a huge knowledge on the part of the judge.

While the postal field in comparison is rather limited concerning regulations and conditions, with revenue stamps a huge number of all kinds of laws are implied, considering political, economic and social conditions. Thus thousands of independent issues of revenue stamps or revenue stamped papers for a wide range of purposes came into existence, when a few postage stamps in unified postal systems were considered to be sufficient. A revenue stamp judge might be a professor of history, and still he may feel to be hopelessly lost in this vast field.

In order to make this aspect better understood, let us have a

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look at this simple example:

Postage stamps start in 1840 with a very limited number of postage stamped envelopes before this time, like the cavallini. Manuscript price marks exist on covers from an earlier time, but if we include manuscript price marks in this comparison, we get absolutely outside the scope of our discussion. We also have to consider that mere postal marks on covers usually do not indicate the monies paid for transportation.

Up to the end of the 19th century the number of postal stamps is rather small, and only after that time does it increase, not as the result of postal necessity but largely as the result of easy profits postal departments found they could make from collectors.

Revenue stamps and revenue stamped papers are different. Their history starts in the early 17th century, and by the period between 1665 and 1700 the volume grows to a considerable number. I think of the tiny country of Bavaria in 1700; they already had more than 100 different items!

We are still just beginning to explore what exists from those early days, digging into state archives, reading old laws, following history, and sometimes we are happy to find just one single item out of an entire issue! For the majority of countries there is not any literature on the subject—a direct contrast to postal philately.

A few comments may show that a new approach to judging revenues is necessary.

At Finlandia we had a provisional scoring system, taken from postal philately, which we used unofficially. This system provided the following:

Treatment (10) and importance (20)	0 to 30 points
Knowledge (25) and research (10)	0 to 35 points
Condition (15) and rarity (15)	0 to 30 points
Presentation	0 to 5 points

I am aware that this scoring system cannot be considered the final truth, and that there are also other factors to be considered, factors that cannot be handled within such a limited time. In the months that have followed Finlandia and ChicagoPex I have drafted the following guidelines. Likewise, these cannot be considered as definitive but the input of other fiscal collectors and exhibitors is urgently sought.

Guidelines for Judging an Exhibit of Fiscal Philately

1. Introduction

- 1.1 These guidelines give practical advice on how to handle exhibits of fiscal philately. Until final approval by the FIP these guidelines should be considered as a draft.
- 1.2 These guidelines for fiscal philately (revenues) should give a framework for the general principles determining what a revenue exhibit should contain, encompass and how it should be developed and presented. These guidelines provide general guidance for the judging of such exhibits, and are also intended to guide collectors exhibiting in the revenue class (class of fiscal philately).

2. Scope of an Exhibit of Fiscal Philately

- 2.1 An exhibit of fiscal philately is an exhibit of embossed, printed or adhesive revenue stamps issued by a State or Municipal authority as a receipt for a tax or fee paid on a transaction made or fiscal service rendered under rules or regulations of such State or Municipal authority and no other.

Such exhibits will display one or more such services rendered or transactions made. It will explain the reasons for, and where necessary the regulations for, the services or transactions being considered.

- 2.2 An exhibit of fiscal philately may consider one or all of the fields of: Political history, financial history, economic history, social history, judicial history, history of transport, cultural history, and postal history as far as side line of postal activities are concerned.

An exhibit of fiscal philately may also serve as a thematic exhibit.

- 2.3 An exhibit of fiscal philately consists of unused or used embossed, printed or adhesive revenue stamps.

If used on documents, such documents should be arranged to illustrate clearly the pertinent transactions or services.

The exhibit may comprise some of the following:

1. Registration of Deeds and Documents
2. General revenues
3. Judicial or Court
4. Transfers of ownership of moveables or immoveables
5. Receipts
6. Documentary
7. Public Service
8. Bills
9. Duty stamps
10. Funds
11. Assurances and policies
12. Consular services
13. Inspections
14. Weights and Measures
15. Licenses
16. Postage stamps used as revenue stamps or revenue stamps used for postage when so valid.

- 2.4 An exhibit of fiscal philately may contain, where it improves its composition:

1. Essays, proofs of adopted or rejected designs
2. Legal documents and postal covers if applicable
3. Varieties of all kinds including watermark, perforation, paper and printing
4. Maps, prints, decrees and similar associated materials. Such items must have direct relation to the fiscal services described in the exhibit.

- 2.5 A revenue exhibit may require more explanation than a comparable postal exhibit but this explanation must be concise and clear.

- 2.6 Exhibitors should avoid large-scale duplication of similar items, large chronological gaps and the temptation to include valuable objects not directly relevant to the subject show.

3. The Judging Criteria

- 3.1 Exhibits of fiscal philately (revenue exhibits) will be judged by the approved specialists in their respective fields.

- 3.2 For exhibits of fiscal philately, the following relative terms are presented to lead the jury to a balanced evaluation:

Treatment and importance of the exhibit:

Plan 5

General development 15

Importance 15

Knowledge and research:

Philatelic knowledge 15

Historical knowledge 20

Condition and rarity:

Condition 10

Rarity 15

Presentation: 5

Total 100

- 3.3 Treatment and importance:

Plan: All fiscal philately exhibits must contain an introductory plan, showing the scope of the intent of the exhibitor. This plan should be headed with a title which corresponds to the introductory plan.

The plan should also be used to give relevant general information on the subject and to indicate areas of personal investigation. It should also contain a short list of the important documentary sources used.

The judges will use this information to evaluate the material shown in relation to the aims of the exhibitor.

General development: The entire exhibit should show a clear scope in relation to the title. Due to the fact that complete revenue collections do not exist from the majority of the countries, exhibits of fiscal philately should be judged more according to the relative philatelic significance than to completeness.

Importance: The importance of an exhibit will be gauged in relation to the general fiscal history of the country, area or subject shown. It will be adequate to consider "pioneer quality" of the introductions or actions for other countries or fields, and "necessity" thereof.

Usually with importance the dimension of the exhibit is also judged. Dimension is linked with the number of proceedings in the area and the variety of issues. A large multitude of items may explain very little, while a few significant documents may be sensational.

Knowledge and research: Due to the fact that the average fiscal philatelic exhibit requires more historic knowledge and more research (vast fields in this line are still unexplored!) than with postal philately, evaluation will put more weight on these aspects.

Personal research should be awarded with up to 10 points within the possible number. For exhibits where obviously an exceptional amount of personal research has been done, an even larger proportion of the total points may be given, as knowledge and research should be seen as a whole. In cases where a subject has been significantly researched previously, an exhibit should not be penalized for lack of opportunity for personal research.

Philatelic knowledge comprises the different issues, their varieties and the ways of use. The exhibitor should show his knowledge of the incumbent laws and regulations thereto.

Historic knowledge is necessary to show the background and proceedings of the issues (see 2.2).

The combination of philatelic and historic knowledge presented should motivate an onlooker in the exposition to think over special facts touching humanity. The point of real motivation should therefore be observed by the judges.

Condition and rarity: Rarity is directly related to the philatelic items shown and to the relative scarcity of material of the type shown and in particular to the philatelic rarity (however, not the value).

It should be considered that in the majority of cases the items of fiscal philately are more difficult to obtain than postal items.

As condition may vary considerably for revenue material, judges may bear in mind the quality obtainable. In many countries it was obligatory to "kill" the revenue stamps in order to avoid reuse. Thus with many issues complete defacing with black color, perforation, cut cancellation etc. are normal. With many countries thus good condition and clear cancellations are scarcer than with postage stamps.

Presentation: Presentation should complement the treatment of the exhibit by its general lay out and clarity. Judges should evaluate the work put into the presentation from the point of view of how it facilitates the understanding and attraction of the exhibit to judges and viewers alike.

4. Conclusion

These guidelines do not answer every question an exhibitor or a judge may raise.

Each exhibit will have to be evaluated on its own merits.

The Editor Notes...

...that on occasion I feel the necessity to address issues facing our hobby. In these pages in the past we have asked for input from revenue exhibitors regarding proposed guidelines that could be presented to the FIP. There has been little if any response, virtually everything coming from one or two individuals. We in the United States have also been given some friendly advice from some of our representatives to the FIP—do not push too fast.

The rumors are that there is support for a fiscal class in international philatelic exhibitions but that there is still considerable resistance from some older FIP representatives from unnamed countries. But as the old guard is dying off or at least becoming inactive, this resistance is decreasing and support is gaining. This is evidenced by the fact that there were provisional revenue classes both at Finland and in India. I have been told that soon (when ever that is) that there will be a formal proposal to create a revenue class in FIP shows. However, this proposal should come from somewhere other than the U.S.A. The comments are supposed to have been made to the effect that if the Americans want to exhibit revenues, let them exhibit in their own shows because they have so many national class shows (most countries only have one show of the caliber of a Champion of Champions show, and in many countries this does not occur every year).

Germany is another country where support for revenue exhibits is growing. Under the guidance of Martin Erler and several other collectors a study group (the Arbeitsgemeinschaft Fiskalmarken) has been formed which functions in conjunction with the Bund Deutscher Philatelisten. This is the equivalent of being an affiliate of the APS in the United States. Elsewhere in this issue you will find that a regional show in Germany has created another experimental revenue class.

This is a first in Germany; the support grows.

...that there is one aspect of Mr. Erler's proposal that I must take a very strong stand against. This is the concept that to earn an award of a given level, an exhibit must earn a given number of points based on the proposed schedule—in short a score sheet. A score sheet in German was included with the draft regulations printed above. Depending on the class of the show it would take 75, 80 or 85 points to earn a Gold medal.

As I see it, there is nothing wrong with a score sheet when used only as a guide for the jury; a guide in determining relative importance between various factors to be considered in regards to an exhibit. These sheets can be used by a single judge at a single show to rank one exhibit with others. But there is real danger when value is placed on absolute numbers—75 is a gold, 65 a vermeil, 55 a silver, 50 a silver bronze and 40 a bronze. The end result is that judges simply shuffle numbers so that they can justify giving an award of the level they feel an exhibit deserves. It is a nuisance for the jury; the exhibitor receives no benefit; philately is not served.

Judging can not be quantified as if it were a financial transaction. A philatelic exhibit must be reviewed by a collector's peers just as a motion picture or a painting is reviewed by a critic for the press; a philatelic exhibit cannot and must not be evaluated by numbers as a business investment would be examined by accountants and bankers.

This trend is invading too much of philatelic exhibiting; its spread must be stopped now; it must not be allowed to infect fiscal philatelic exhibiting as a virus would infect, weaken and possibly destroy a body.

...that your comments on this draft proposal is desired. Send your comments either direct to Mr. Erler or to the Editor.

Revenue Class at German Expo

At Philatelic Exposition-Icking, the Bund Deutscher Philatelisten is offering philatelists the chance to participate in an experimental competition class for revenue stamps. This is as the result of the FIP sponsored experimental classes at Finland 88 and India 89.

The exhibition at Icking, a suburb of Munich, has decided to create a special revenue class. This exhibit is a Class III exhibit. (Germany uses a passport system where an exhibit must receive an award of a given level before it can be shown at a show of the next higher level.) The show will take place October 7-8, 1989, at Gymnasium Icking. It is sponsored by Briefmarken Sammler Verein Bayern eV.

The competition is open to all serious philatelists with non-competitive, competitive and literature classes. The fee is DM12 per 98 x 98 cm frame or literature entry. There will be a special revenue jury. All other rules are similar to most other stamp exhibits.

Martin Erler (Irschenhauserstr. 5, D 8021 Icking, Federal Republic of Germany) is in charge of the revenue class. Inquiries should be directed to him with haste. Exhibits will be coming from Germany, Austria, England, France, Switzerland and Yugoslavia.

Literature Award

At the Thirteenth Annual Philatelic Literature Fair held in April by the Cardinal Spellman Philatelic Museum, Carter Litchfield's book *History of Oleomargarine Tax Stamps and Licenses in the United States* received a Gold award. This book is still available from the author for \$27.50 (plus \$1.50 postage in U.S.A. or \$2.50 foreign) at Drawer H-3, Kemblesville, PA 19347.

India:

KGV Share Transfer Stamps

by A. M. Mollah, ARA

The key type King George V Share Transfer stamps of India come with two different types of watermarks. The 1913 issue was printed by De La Rue and has the script GRI watermark, whereas the India Security Press printed stamps of 1926 come with a multiple star watermark. There are marked shade and lettering differences between the two issues which can be distinguished with the naked eye.

These stamps were issued in the following denominations: 2as, 4as, 8as and 12as green and red, and 1R, 5R and 10R purple and blue. It is not very hard to make a collection of these issues as there are no plate flaws or other varieties.

However, the provisional issues provide some appeal. They were produced to meet the shortage of 2as, 5R and 10R values. Barefoot and Hall's catalogue *British Commonwealth Revenues* lists these stamps as issued circa 1925. Of late I came into the possession of the Share Transfer Deed illustrated in Figure 1 with a clear 1918 date. I would presume that all three values were issued around this time.

Also illustrated is part of another document where four copies of the provisional 10R stamp have been used with three copies of the the regular 10R value and a pair of the 5R stamp (Figure 2). The shortage seems to have been really acute to produce such a combination.

While the punched holes and manuscript cancellations shown in the above mentioned documents are common, two other forms of cancellation are not. Figure 3 illustrates a rubber stamps with a

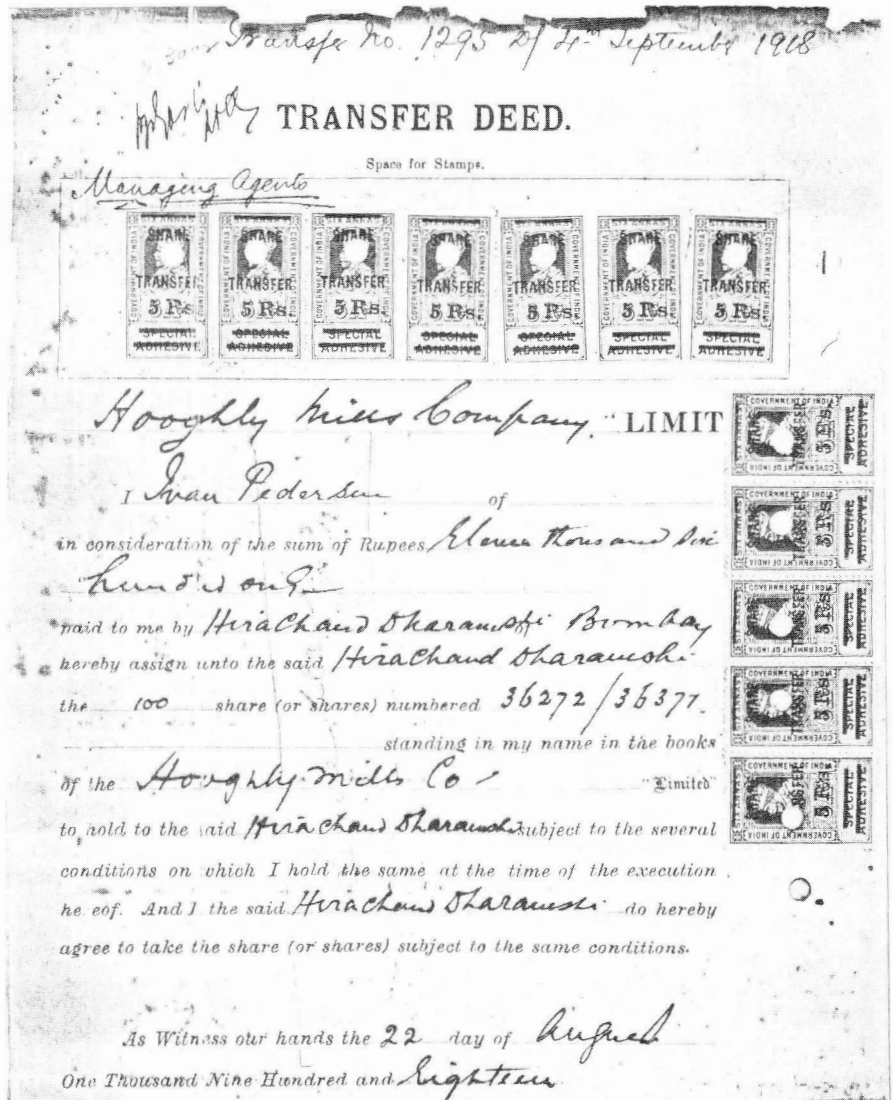


Figure 1. Provisional Share Transfer stamps used on a document dated 1918, the stamps were thought to be issued about 1925.

company name. Figure 4 illustrates a rubber stamp with a boxed "CANCELLED." These types of cancellations can add variety and interest to these stamps.

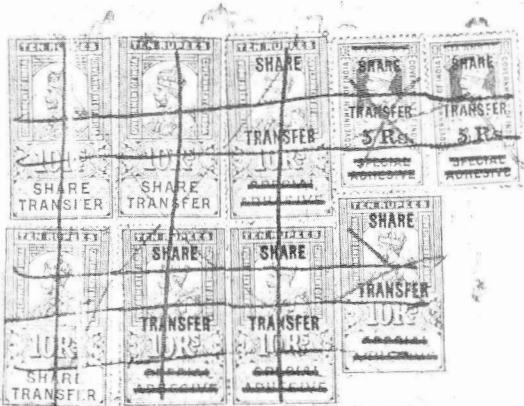


Figure 2. A stamp shortage resulted in an extreme combination of stamps.

Discovery of Herrick's Pills and Plasters Private Die Revenue Stamp (RS118) on Experimental Silk Paper

by Andrew P. Ferry, ARA

The small red Herrick's Pills & Plasters stamp was first issued on November 18, 1862. It is well known on old, silk, pink and watermarked papers. The stamp has not been described on experimental silk paper, and it is not listed in the Scott Catalogue as so occurring.

The stamp recently was encountered on paper that had all of the features of experimental silk paper (Illustrated). It was thereupon sent in consultation to The Philatelic Foundation and was returned with a certificate (number 0151465) concurring with the view that the stamp was genuine, had been used, and was on experimental silk paper.

The stamp bears the familiar "H.F.M." (Herrick's Family Medicines) cancellation, printed in black. As is often the case with these stamps in used condition, the date is also present (Holcombe, 1936). It is "Mch 1-71," an observation of particular interest in view of the fact that the experimental silk paper was in use between 1869 and 1871 (West, 1980).

There is little reason to believe that this stamp is unique. A systematic survey of all copies currently regarded as being on



Scott RS118, on experimental silk paper.

old paper would probably turn up additional examples.

References

Holcombe, H.W. L.R. Herrick & Company. *Stamp & Cover Collecting*, 1936; 3:405-408.

West, C. (Perry, E.) *United States Match and Medicine Stamps*. Pacific Palisades, CA: Castenholz and Sons, 1980, p. 29.



Figure 3. Rubberstamp cancel with a company name.

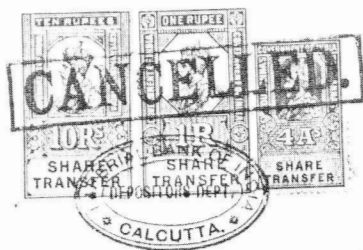


Figure 4. A boxed "CANCELLED." cancellation.

Wanted—Ducks—XF-NH

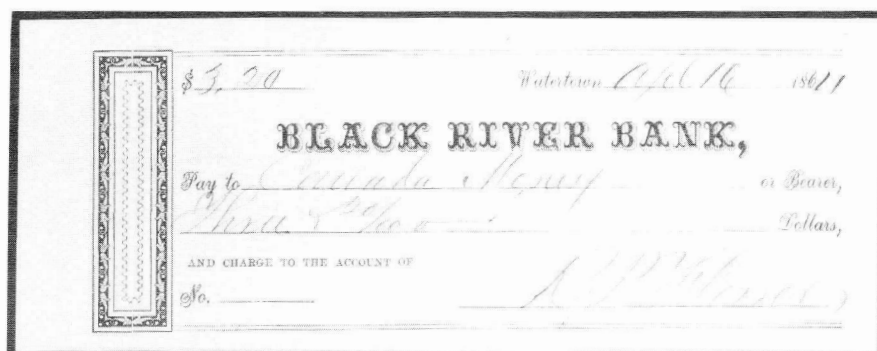
RW1	\$495	RW12-15ea	30
RW2	450	RW17-25ea	45
RW3	220	RW26	50
RW4	135	RW27-34ea	60
RW5	225	RW35-37ea	40
RW6-9ea	125	RW1 imp pr	4500
RW10-11ea	50		

J.F. Nicosia

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Pay to the order of...(1)

An Untaxed Check



by Ben Czech

This is the initial offering of a column on financial instruments, primarily drafts and bank checks, from the 1862 to 1883 period. This was a period when most of these financial instruments were taxed. Thus they will have either an adhesive stamp attached or an imprinted design signifying the payment of the relevant tax.

The featured item in this first column is a bank check written on April 16, 1864. The check has a number of interesting aspects to it. First the check is an order written by R. P. Flower to the Black River Bank in Watertown, New York, (although New York is not on the check, Watertown, New York, is located on the Black River) to be cashed in foreign currency, "Canada Money." Watertown is just over 20 miles from the Canadian border. One should note that in 1864

Canada was still a British province and had only recently adopted decimal coinage in 1858.

For our purposes, it is also significant that the check is written for a small amount, \$3.20. The check shows no evidence of ever having had a two cent tax stamp affixed to it. This is neither unusual nor improper. Until August 1, 1864, only bank checks exceeding \$20 were taxed.

This check exemplifies why adhesive stamps were the only practical means of showing tax payment during the early period of taxation. Not all checks were subject to the tax. It was only beginning August 1, 1864, when all bank checks were taxed at the rate of two cents, that stamps imprinted on the check itself became practical. In reality it was not only practical, it became the preferred and dominant method by which the taxes on bank checks were paid.

Literature in Review

Second Federal Issue 1801-1802: U.S. Embossed Revenue Stamped Paper, by W.V. Combs (ISBN 0-945735-00-6). 142 + xvi pages, 7 x 10 inches, hard cover Smyth sewn, unpriced (scarcity index), illustrated. Published by the American Revenue Association. Available from the publisher (Rockford, Iowa 50468-0056) for \$20 shipping included anywhere (ARA member price \$17).

Collectors of U.S. embossed revenue stamped paper issues regard W.V. Combs' 1979 handbook, *First Federal Issue, 1798-1801*, as the most authoritative work on this country's first documentary stamps. With the publication of Combs' most recent manuscript, collectors now have an equally definitive volume on the second issue.

Hardbound in dark blue, this attractive publication includes 70 high quality black and white figures within its seven chapters of text. The prefatory matter, plus the additional bibliographic material contained in the eleven appendices, bring the book to nearly 160 pages. Page size is 7 x 10 inches and a 70 pound white paper is used throughout.

Subject matter is treated in logical fashion, beginning with

a concise examination of the historical background that led to the stamp issue. Three chapters then deal successively with the paper used, the dies and the individual stamps. Two chapters, one devoted to the types of documents that required the duty stamps, and a second concerned with usages, follow. The final chapter discusses the discontinuance of the Second Federal Issue.

This is a well-written reference work that should be in every revenue collector's library. The author's treatment of this little-known area is well-documented and thorough, without being tedious. His writing style is clear and precise. The splendid photographs of embossed stamps and complete documents are well worth the book's price.

It should be noted that this volume is the first published by the American Revenue Association with funds received from the late Vernon R. Thomson for the specific purpose of producing revenue-related studies. Combs' work sets a high standard for the many such publications one hopes will follow.

W.H. Waggoner, Jr., ARA

Document of the Month (18)

25¢ Insurance on Policy Renewal Dated November 10, 1862, and a Survey of Other Early Usages

by Michael Mahler, ARA

Here is a receipt for renewal of a fire policy of the Delaware Mutual Safety Insurance Company of Philadelphia, for buildings of Washington College, Washington County, Pennsylvania. It was executed November 10, 1862, and bears a 25¢ Insurance stamp with manuscript cancel dated the same day. Regular readers of this column have probably already remarked to themselves that this is an early matching usage (EMU) of the 25¢ Insurance (Mahler, 1982a). When the documentary taxes took effect in October 1, 1862, the law required the use of stamps whose title¹ corresponded to the type of document to be stamped. This requirement proved

unworkable and was rescinded on December 25, 1862, effective immediately. However, as discussed below, EMUs continued to be generated in appreciable numbers for the next several months.

Insurance EMUs are scarce but not particularly rare (Mahler, 1982a, b). Moreover, this one has a rather unimpressive appearance, and the stamp catalogs a mere 20¢ in Scott. When I was sent a photocopy by a postal history dealer, it languished on my desk for a month before the full import of the November 10 date sank in, and I finally scrambled to get it. As detailed below, according to my records based on observing thousands of documents over a

¹This was the generic term used by Butler and Carpenter, who produced the stamps, to denote the wording designating the type of article for which the stamp was intended, i.e.,

Agreement, Bank Check, etc. (Toppan et al., 1899). I believe it is still the most appropriate term.

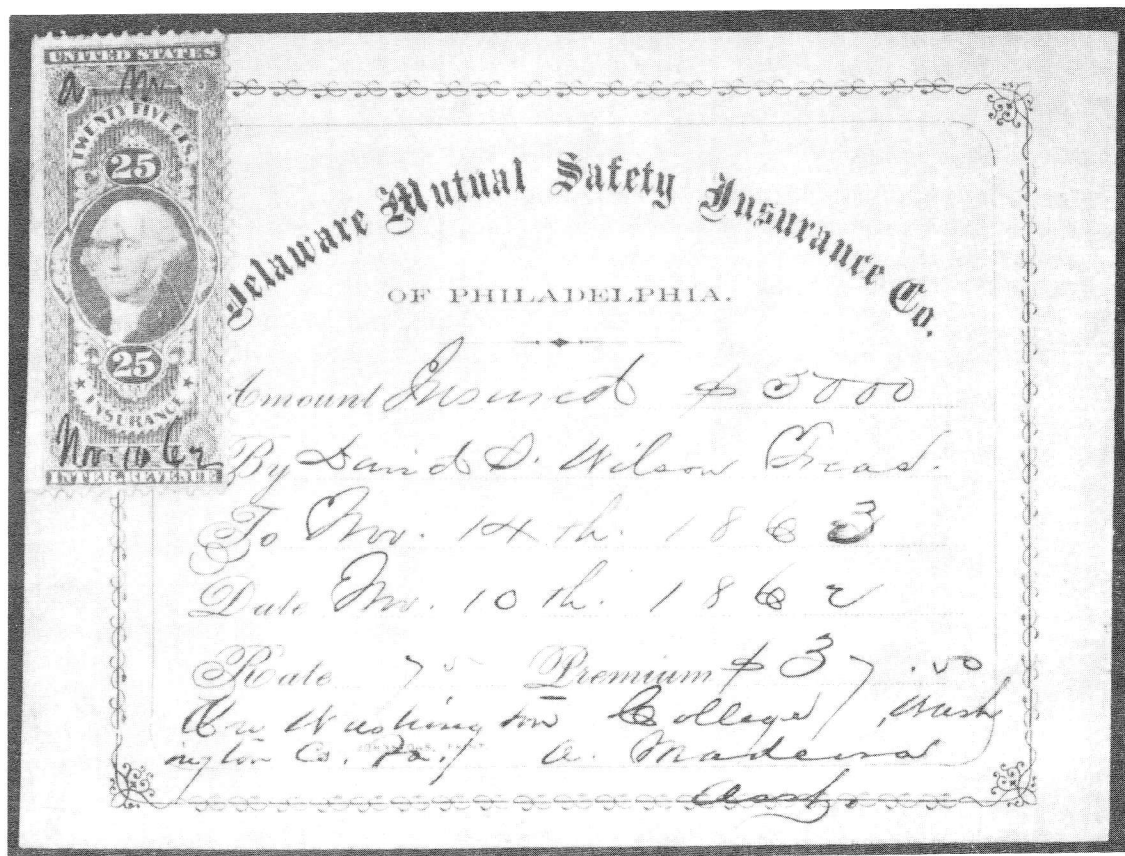


Figure 1. Policy renewal form of the Delaware Mutual Safety Insurance Co. of Philadelphia dated November 10, 1862, stamped with 25¢ Insurance dated the same day. The stamp is a margin copy imperf between stamp and selvage.

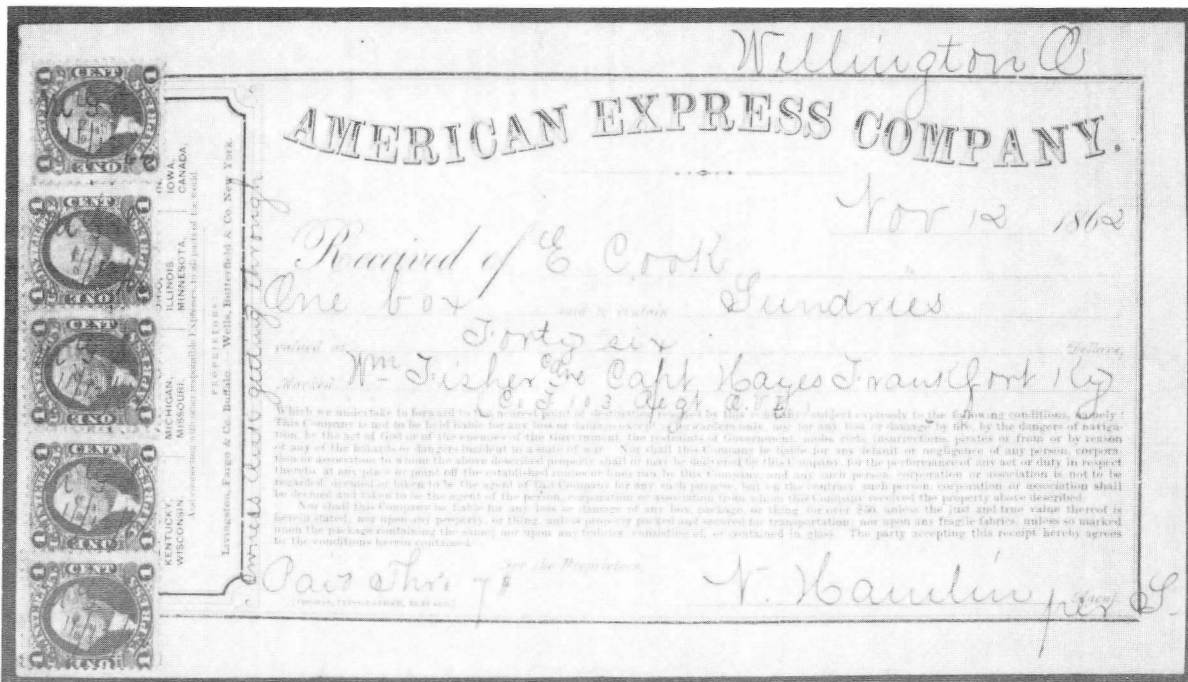


Figure 2. Receipt of the American Express Company for delivery of a package to a Union soldier at Frankfort, Kentucky, given at Wellington, Ohio, on November 12, 1862, stamped with five 1¢ Express canceled in a matching hand and dated the same day. Note the handwritten notation "Owner's risk getting through."

period of about fifteen years, any document stamped during October or November 1862 is rare. Of these, bank checks account for the great majority, probably 90%, and among all the remaining 33 document types taxed by the 1862 schedule, I have recorded only five documents stamped during November 1862, and none during October: they are two express receipts, one promissory note, and two insurance documents. My observations are as follows:

Bank Check

Collectors of stamped checks who have searched for early usages will no doubt be surprised to learn that I have recorded no fewer than fourteen checks stamped during October 1862. Each bears a yellow orange Bank Check stamp. A complete listing of these is beyond the scope of the present article, but several deserve mention.

1. The most significant is a personal check of Thomas F. Mason on the Fulton Bank of New York, dated October 1, 1862, with the stamp canceled "T.F.M. Oct 1 1862" in Mason's hand. Mason was president of the Quincy Mining Company, and I picked this check out of the hoard of Quincy material that came onto the philatelic market in 1977, along with seven others dated October 1862, and five from November.

2. The piece just described was Mason's check number 43, and next to it I found number 44, dated October 3, 1862, again with the stamp canceled in Mason's hand with date matching that of the check.

3. Kisner (1983) has reported a check of the Phenix

Bank of New York dated October 4, 1862. The stamp is pen canceled with the date and initials matching those of the check.

4. A check of the Tioga Rail Road Company on the Girard Bank, dated October 1, 1862, for \$37.50 to reimburse A.E. Dougherty, Treasurer, for a payment to the Philadelphia Express Company. The location of the company offices does not appear on the check, but the Girard Bank is a well-known Philadelphia institution. Dougherty signed the check as Treasurer, and the stamp is canceled "A.E.D. Tr. Oct 7th 1862" in his distinctive hand. This piece is illustrated in Mahler (1982a). This is number 1838 in an obviously long run of checks of the Tioga Rail Road Co., many of which passed into philatelic hands at least fifteen years ago.

From this archive, to illustrate the change from yellow orange to blue Bank Check stamps, I also secured checks numbered 1847 and 1860, dated October 29 and November 1, 1862, respectively, each bearing a yellow orange stamp, and check number 1875, dated November 3, 1862, bearing a blue stamp. The latter is the earliest use of the blue Bank Check that I have recorded. From these numbers it can be estimated that perhaps fifteen or twenty Tioga Rail Road Co. checks were stamped during October 1862, and it would not surprise me to learn that many, if not all, have survived and are in collector's hands. However, I have recorded only the two examples

described above.

As illustrated by the check just described, during the first few months after the stamp taxes went into effect, it was not unusual for a document to be stamped some time after it had been executed. In the case at hand it is obvious that this occurred, since the date of the cancel differs from that of the document itself. In other cases, however, the cancel was purposely back-dated to the day the document was executed. This can be proved with the help of the listing provided by Toppan et al (1899) of the dates on which each of the First Issue stamps was first delivered to the government by the printers, Butler and Carpenter. Documents are occasionally found with cancel date matching the date of execution of the document, but preceding the date on which the stamp(s) became available! To illustrate, I have included a description of one such piece, the first item listed below under the category Inland Exchange. Even when a cancel passes this "impossible date test," if the style in which it is written fails to match that of the document, I consider this rather strong presumptive evidence that the cancel has been back-dated.

Having sounded this cautionary note, I can say that there is no obvious evidence of back-dating on any of the apparently extremely early usages described in numbers 1 through 3 above. The Bank Check stamp was first delivered September 29, 1862, (the only documentary stamp delivered before October 1), which precedes each of the cancel dates by two to five days, and as noted above, these stamps were all initialed by the same persons who signed the checks. There are other points to consider, however, and because of the great significance of item 1 as a possible first day usage of Civil War revenues, these points will be taken up in a subsequent article. Moreover, there are two underlying general questions that

need to be answered. First what precisely was entailed in the "delivery of [a] stamp to the Government by the Contractors" (Toppan et al, 1899)? Butler and Carpenter were located in Philadelphia. Were the stamps carried to Washington? Mailed there? Drop-shipped to government agents in other locations? Second, what were the pathways by which stamps moved from the government to the user? The answers have an obvious bearing on the question of whether a stamp delivered September 29 could possibly have been in a user's hands by October 1. These questions will be dealt with in yet another forthcoming study.

I have recorded thirteen checks with cancels dated November 1862. This total should undoubtedly be slightly higher, but having become a bit jaded after seeing so many October usages, I have not assiduously recorded all those I have seen dated in November. These pieces are scarce in their own right, though, especially from locations other than the New York and Philadelphia environs. All but three November 1862 checks I have recorded bore yellow orange stamps. Those with the blue Bank Check stamps were the Tioga Rail Road Co. check described above; a check of the Treasurer of the Syracuse, Binghamton & New York Railroad Co. at Syracuse, payable at the Mechanics' Bank there, dated November 22; and a check of Daniel E. Donovan on the Bank of Rondout in Wilbur, New York, dated November 26 with cancel dated November 29.

Express

I have recorded about twenty express receipts stamped during December 1862, but only two before that.

1. Receipt of Howard & Co. Express Forwarders, issued at their office in Reading, Pennsylvania, for \$200 cash to be delivered to Drexel & Co. in

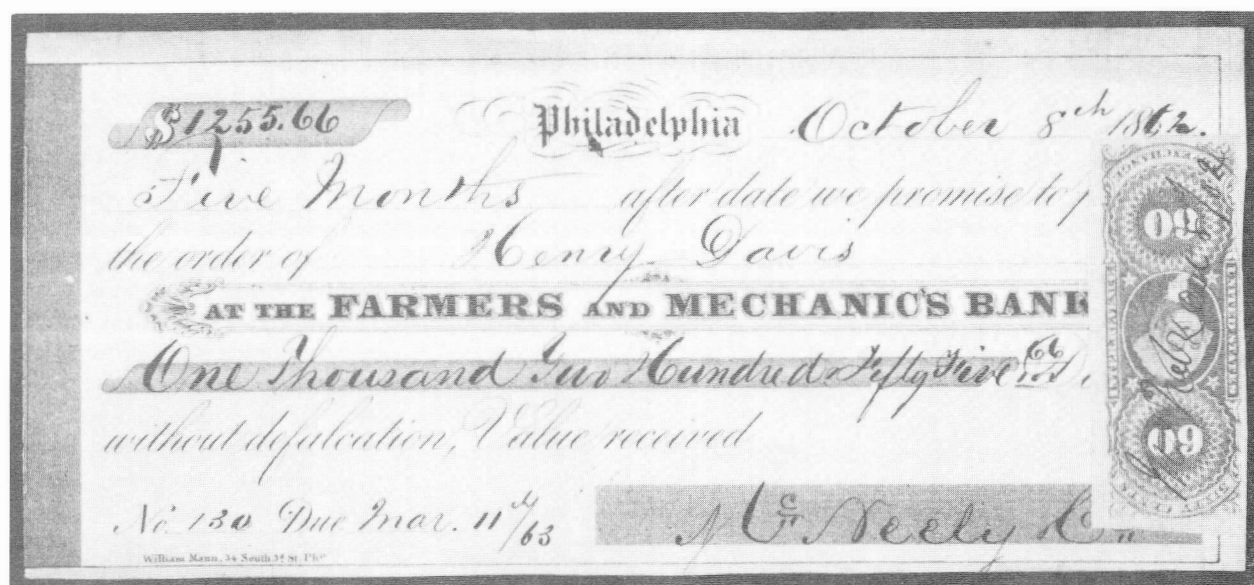


Figure 3. Promissory note for \$1,255.56 payable at the Farmers and Mechanic's Bank in Philadelphia, dated October 8, 1862, stamped with a 60c Inland Exchange imperforate with cancel dated the same day. The first delivery of this stamp by the printers was not made until December 3, 1862, proving that this cancel was back-dated.

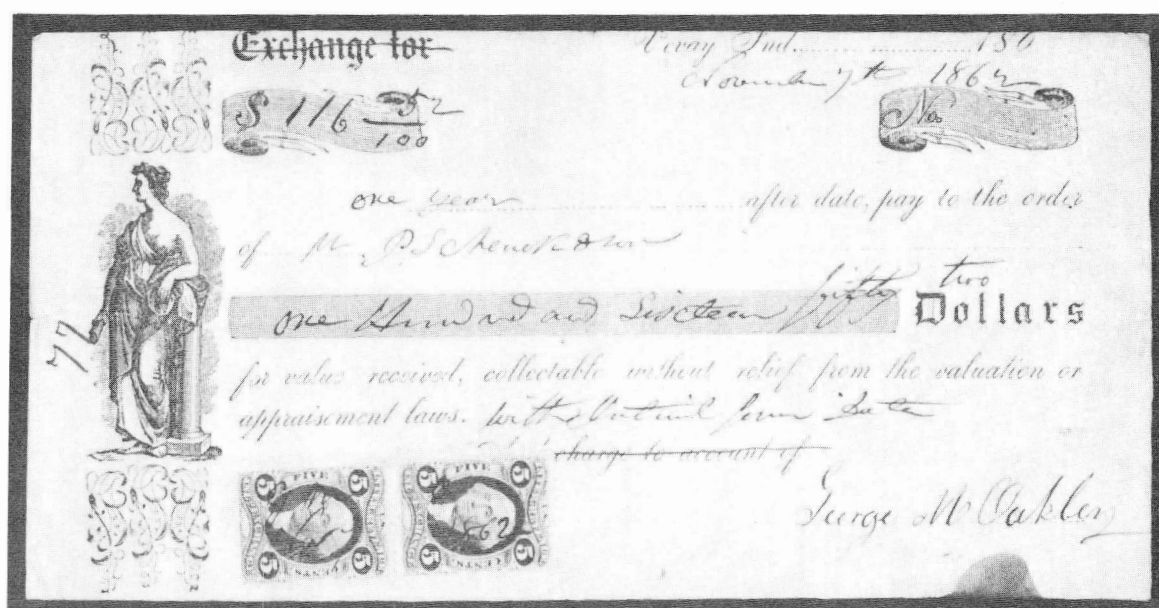


Figure 4. Promissory note for \$116.52 executed at Vevay, Indiana, November 7, 1862, stamped with 5¢ Inland Exchange pair canceled in a matching hand and bearing the same date. 10¢ Inland Exchange stamps were not delivered by the printers until November 15.

Philadelphia, dated November 10, 1862. A 1¢ Express perforated is affixed, and tied by a large circular handstamp reading "HOWARD & CO. EXPRESS FORWARDERS FROM Reading Penna." Since it is undated, this is another example of a nominally illegal handstamp cancel (Mahler, 1988a).

2. Receipt of the American Express Company for delivery of one box of "Sundries" to "Wm Fisher (Co. F 103 Regt. O.V.I.) care Capt. Hayes Frankfort Ky." with additional notations "Paid Thr'o 7\$" and "Owners Risk getting Through." It was executed at Wellington, Ohio, on November 12, 1862, and bears five copies of the 1¢ Express perforated, each canceled "M G S 11/12/62" in what appears to be the same hand used to fill out the receipt. The agent's name is given as "N. Hamlen per S," with "S" evidently being the one who canceled the stamps. The 1¢ Express was first delivered October 16, 1862, but the 2¢ and 5¢ Express stamps not until November 20, so the use of five 1¢ stamps to pay the 5¢ rate is precisely what would be expected on a genuine November 12 usage. This piece is ex-Turner.

Inland Exchange

As noted above, not every stamp dated October or November 1862 was actually used that early.

1. For example, a promissory note of a McNeely Co. of Philadelphia for \$1255.66 payable in five months at the Farmers and Mechanic's Bank there is dated October 8, 1862, and stamped with a 60¢ Inland Exchange imperforate canceled "McN Co Oct 8th 62." However, according to the Boston Revenue Book

the 60¢ Inland Exchange was first delivered by the printers on December 3, 1862, so this cancel must have been back-dated. This conclusion is buttressed by two other pieces of evidence: the initials "McN" of the cancel are written in a completely different style than those on the check; and, in the cancel "Oct" has been written over "Dec," which strongly implies that the stamp was affixed some time in December and that the decision to back-date the cancel was made after part of the true date had already been written. This is of course still a rare and desirable piece, just not a legitimate October 1862 usage.

2. Promissory note for \$116.52 payable in one year, dated November 7, 1862, executed on a primitive generic bill of exchange from Vevay, Indiana, but with the words "Exchange for" and others crossed out to convert it to a simple promissory note. This is stamped with a pair of 5¢ Inland Exchange perforated, pen canceled with matching date in a style that matches that used to fill out the note. The 5¢ Inland Exchange was first delivered on October 23, 1862, and since the 10¢ stamp of this title did not appear until November 15, 1862, the only legal way to pay the 10¢ tax on November 7 would have been as it was done here, with two 5¢ stamps. This adds legitimacy to the case for this being a genuine November 7 usage.

3. Here is a piece that I had considered a November 1862 usage until I analyzed it closely for this article, and which I now assign to the category of "near misses." It is a promissory note for \$150 payable in ninety days on a printed form of the Burlington Bank

of Burlington, New Jersey, dated November 4, 1862. This is stamped with two 5¢ Inland Exchange perforated pen canceled with matching date. However, the cancel is in magenta ink, while the note itself is written in black, with the exception of the number ("3306") and due date ("Feby 2/5th"), which were added in the same magenta ink as the cancel. Evidently the stamp was affixed and canceled at the bank, and without additional information one has no way of knowing when this was done. One can guess, though, that it was done rather early, since the bank had apparently not yet obtained a supply of 10¢ Inland Exchange stamps, despite being only a few miles from Philadelphia. In this case, though, there does happen to be additional information, in the form of a similar promissory note between the same two parties, this one for \$400 payable in ninety days and dated December 9, 1862. It bears four copies of the 5¢ Inland Exchange perforated, canceled "T B Woolman Dec 9th 1862 by C. st. P. Burlington Bk." The first stamp affixed is in a much lighter shade than the others, and was evidently from a different sheet. On a second look at the note dated November 4, the two stamps there also appear to be from different sheets; however, another point of comparison is more critical: the note dated December 9 is numbered "3227" in the same hand used to write "3306" on the note made November 4. The latter note must for some reason have been brought to the bank some time after the one made December 9, and since it has already been established that its stamps were canceled (and presumably applied) at the same time it was numbered, this certainly cannot have occurred before December 9. I have gone into this much detail to emphasize some of the difficulties in establishing that the date of an early cancel is genuine.

4. Another interesting "near miss" is a note of James A. Aull & Co. of Philadelphia for \$4,158.66 payable in four months at the Phenix Bank in New York, dated November 25, 1862. A \$1.50 Inland Exchange imperforate is affixed, canceled "12/5/62 JAA & Co" in a matching hand. This stamp was first delivered November 26, 1862, so this piece is scarcely diminished by having been stamped slightly later than the November 30 cutoff. It is still a wonderfully early example of a rare matching usage, probably the earliest that will ever be found for the \$1.50 Inland Exchange; the salient point here, though, is that it again emphasizes how difficult it is to find documents stamped during the first two months after the taxes took effect.

Insurance

1. Blue policy renewal form of the Indemnity Fire Insurance Company of New York, dated November 4, 1862, stamped with a 25¢ Insurance perforated which

is canceled by a striking green handstamp reading "INDEMNITY INS. CO." in a double oval, with manuscript date "11/4/62" added in the center. A companion piece dated February 4, 1863, is similar, except that an imperforate 25¢ Insurance was used.

2. Policy renewal receipt of the Delaware Mutual Safety Insurance Company dated November 10, 1862, described and illustrated above. The cancel is written in a style and ink color that appear to match those on the document itself. Interestingly, the stamp appears to be a left margin copy imperforate between stamp and selva.

Doing this survey has made me more aware of the need to sharpen the distinction between EMUs in general, which were rather loosely defined as matching usages "usually dated prior to mid-1863,"² and those dated before December 25, 1862, which I hereby dub "OMUs" (Obligatory Matching Usages). Matching usages dated between December 1 and December 25, 1862, are many times more plentiful than those from October or November of that year, but taken together these OMUs probably account for no more than 10% of all early matching usages. I find that the great majority of EMUs, probably about 75%, were generated during the first four months of 1863. Large numbers of stamps must have been ordered before December 25, 1862, by persons intending to use them on matching types of documents. In fact, such orders undoubtedly continued to be placed for some time thereafter; repeal of the requirement for matching usage was effective immediately, but it must have taken weeks or even months for this news to spread. However, the delays in stamp production chronicled in the Boston Revenue Book presumably caused significant delays in the delivery of many if not most of these orders. Of the 80 different stamps designed for use on specific types of documents taxed by the 1862 schedule, Butler and Carpenter delivered only the 2¢ Bank Check before October 1, 1862; and made the first deliveries of only eight more stamps during October 1862; then 25 more during November; 38 during December; and the final eight between January and April of 1863. To these dates must be added the time needed for the stamps to pass from the government to the public. Thus even without the evidence provided by surviving documents, one can predict that, of the stamps ordered to fulfill the requirement for matching usage, most would not have been used before December 25, 1862, and many would not even have been received by then. It is also easy to predict *a priori* that the use of matching stamps would have continued after December 25, 1862, at first because the public was not immediately aware that matching usage was no longer required, and later because it was the most convenient way to

²Mahler (1982a), this uncertainty designed to accommodate an occasional stretching of the cutoff date in the case of rare usages, for example the April 1864 foreign exchange note illustrated in that article which bears 30¢ and \$1.60 Foreign Exchange stamps to pay the \$1.90 rate.

use the stocks of stamps ordered during the obligatory period. It is satisfying to see that the conclusions based on a survey of existing documents are entirely consistent with predictions based on the delivery dates of the stamps.

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Revenues of the Spanish Colonies

At the present I am trying to create a provisional listing of the revenues of the Spanish Colonies, an intriguing and largely unexplored field within revenue collecting. As most of these colonies, namely the three larger ones, became at one time under the American sphere of influence, I suppose many American collectors will have many bits and pieces that once put together will make a readable puzzle.

Any available information will be welcomed and photocopies of your collections, with notes on values and colors, will be more than appreciated, especially with respect to post-Forbin material.

Structurally the listings will be arranged as follows:

- Cuba
- Fernando Po
- Philippines
- Porto Rico
- Spanish Antilles
- Spanish Guinea
- Spanish Morocco
- Spanish West Africa

Eventually Fernando Poo, Rio Muni and Spanish West Africa may become incorporated under Spanish Guinea. The Spanish Morocco listings would include dependencies such as Cabo Gubi, Ceuta, Ifui, Melilla, Rio de Oro, Sahara, Tanger, etc.

I would like, however, to clarify a few specific doubts before the first draft. These are as follows:

Cuba—Giro, 1877, ultramarine, inscribed "ISLA DE/CUBA." Forbin lists 2 values (25c and 25P), Moens lists the whole set. Who is right? Does anyone have any other values, perf or imperf?

—Giro, 1883, set of 1882, in bistre, with various intricate overprints. Forbin lists four types, while Moens lists five (as in the contemporary postage stamps). Does anyone have the

fifth type (the larger square one)? Also Forbin lists 10c, 50c, 1P and 5P while again Moens lists the whole set; again who is right? Does anyone have any further values.

—Timbre Movil, 1886, has anyone seen the 5c value? What color is it?

—Universities. Forbin says these exist for "1881-82, 1882-83, 1883-1884-1885-86 and until 1898." What is the correct splitting between years? Which year do you have?

Fernando Poo—Anything post-Forbin will be welcomed.

Philippines—Giro, 1880, yellow-green. Forbin says in a note that these values also exist in green. Moens lists this darker hue in 1884 but adds a few values (2 7/8c, 25c, 50c, 2.50P) and does not list a few more (4.50P, 5.25P, 6P, 7.50P). Who is right? Which values do you have of the darker shade.

Porto Rico—Telgrafos, 1888/89. Moens lists a lot more cities than Forbin, although not mentioning the values. Which values do you have and from which cities? Please include illustration as there are several different types.

Spanish Antilles—Drechos Judicial, 1875. Has anyone seen the 62c black imperforate?

Spanish Guinea—All the stamps listed in Forbin are of uncertain origin. Does anyone have any of the Forbin listed stamps, or remainders or any post-Forbin material?

Spanish Morocco (and dependencies)—Information available is very scanty and I welcome whatever you may have.

Spanish West Africa—Anything post-Forbin will be most welcome, including the colors of the various values of the 1911 issue.

Any information regarding the above items, or any other subjects related to the revenues of the Spanish Colonies, will be most welcome and may be sent directly to my home address: Paulo Barata, R. Ricardo Gorge, 9/21E, 1700 Lisboa, Portugal.

SRS Newsletter—May-June 1989

The lead story in the May-June 1989 issue of the *State Revenue Newsletter* concerns newly discovered "SPECIMEN" overprints on state revenues printed by the American Bank Note Company. These seven items are from Massachusetts, New Hampshire and Rhode Island.

Also found in this issue, is a wide variety of news items about hunting and fishing stamps from a large number of states, Missouri cigarette stamps, and notes on tax stamps from Arizona and Missouri. M.E. Matesen discusses a 1935 Mechanical Game stamp from Arizona in another article.

The *State Revenue Newsletter* is published by the State

Revenue Society and subscriptions are included as part of the annual \$4 dues. Information (and a sample copy for \$1) can be obtained from President and Editor Terence Hines, Box 629, Chappaqua, NY 10514-0629.

The Private Post—1986 to 1989

The 1986-1989 edition of *The Private Post* (issue number 9) has just been published by the Cinderella Stamp Club for the British Private Post Study Group. This issue has been edited by Peter Thornton with technical assistance by L.N. Williams. The editor notes in the opening that it has been a very long time since issue number 8.

The Private Post is concerned with the stamp issues of the non-governmental postal systems within the United Kingdom. The lead article in this issue is part three of a listing of the railway parcel stamps, this time for England. Each of the various railways is discussed and a detailed listings of their stamps provided. Additional articles include a bibliography of British Private Post articles from 1984, a listing of previously unrecorded carrier stamps, a description of the British Document Exchange or Britdoc, a listing of Securicor parcel service labels and several articles about various emergency post and Scout posts.

Copies are available from the Cinderella Stamp Club, 35 Smith Street, London SW3 4EP, UK, for £4 post paid UK and overseas surface mail. For Air mail please add £1 extra.

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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.

Francis J Dujmic 4679, 520 E 14th St, Chester, PA 19013, by Ronald E Leshner. US, Canada.

Robert H French 4680, Box 16728, Arlington, VA 22215, by Eric Jackson. US Scott Listed revs and Xmas seals.

James E Green 4677, 225 Old Ranch Rd, Goleta, CA 93117, by Secretary. 19th Cent US and Foreign.

Eugene Kelton 4678, 8312 14th Ave, #201, Hyattsville, MD 20783, by Richard Friedberg.

John D Neefus 4682, Box 51126, Durham, NC 27717, by Richard Friedberg.

Joseph L Putnam 4681, Box 621, Orleans, MA 02653, by Ronald E Leshner. US revs, cut squares, BOB.

Bernard Raskind 4683, 21 Lufbery St, Milton, MA 02186, by Ronald E Leshner. Mainly US, also worldwide.

Charles Brian Shay 4684, 2728 S Stewart, Springfield, MA 65804, by Ronald E Leshner. US, Australia.

Shu Keung Yeung 4686, 77 Springfield St, Lawrence, MA 01843, by Myrna Golden. Hong Kong, incl Japanese occupation, China, Japan.

John E Steefel 4685, 17 Hutchinson Ave, Scarsdale, NY 10583, by Kenneth Trettin. All US Scott Listed revs, hydrometer labels.

George B Sweet 4687, 31816 SE Bluff Rd, Gresham, OR 97080, by Ronald E Leshner. US, Worldwide revs and cinderellas.

Highest membership number assigned on this report is 2687.

New Members

Numbers 4657- 4667

Application for Reinstatement

Paul G Deslauriers 3797, 255 Highview Ave, Somerset, MA 02726, By Ronald E Leshner. US and posses-

Board of Directors:

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

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

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

Eastern Representatives: Peter Pierce and Brian Bleckwenn

Central Representatives: Joseph S. Einstein and Kenneth Trettin

Western Representatives: Richard Riley

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

Appointive Officers:

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458

Auction Manager: Coleman Leifer, Box 577, Garrett Park, MD 20896. Phone 301-493-5755 (8-11 PM Eastern time)

Sales Circuit Manager—US: J.D. MacLeith, Box 1843, Huntington Beach, CA 92647.

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

Awards Chairman: Alan Hicks, 11 Warren Place, Brooklyn, NY 11201.

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

Representatives in other countries:

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peitou, Taipei 112, Taiwan, ROC

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

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

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

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

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

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

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

Saudi Arabia: R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the President.)

President's Column

Richard Friedberg, ARA President

1989 ARA Convention

I hope that everyone is having an enjoyable summer. Before your thoughts stray too far afield from revenue stamp collecting, however, do not forget that our 1989 ARA Convention will be held in conjunction with AIRPEX XIV in Dayton, Ohio.

AIRPEX is an annual APS World Series of Philately Show sponsored by the Dayton Stamp Club. The show will be held at the Dayton Convention and Exhibition Center, which I am told is a first-rate facility. The dates of the show, and of our convention, are October 13, 14 and 15, 1989.

Long-time ARA member, exhibitor and accredited judge Martin Richardson happens to live in Dayton and to be active in the Dayton Stamp Club. Marty is acting as our contact person for this show. If you need information on hotel accommodations and so forth, please contact him by mail (Martin Richardson, 7130 Claybeck, Dayton, OH 45424).

Further, we would welcome several members who would like to give a presentation on some aspect of revenue collecting that is of particular interest. For the past few years, we have scheduled five or so such presentations and both the presenters and the audience have found them of value. If you are doing research and want some feedback, why not send in some information about your topic to Marty Richardson (see above address) so that you can be included in the show program.

If you would like to contact Marty by phone, the number is 513-236-4058 (evenings only). Please do so very soon, as the stamp club will need time to schedule speakers and to get a list included in the show program.

Another popular feature of past conventions has been an informal ARA dinner, which usually attracts forty or fifty people (spouses are welcome!) and provides a good opportunity to become better acquainted with other members. We have scheduled this dinner for Friday evening October 13th after the show closes. If you plan to attend, please let me know by September 20, 1989. After that date we will accommodate requests only on a space-available basis.

And, as a final inducement to get you to Dayton, I have received an invitation from Michael Laurence, Editor-Pub-

lisher of *Linn's Stamp News* in Sidney, Ohio, which is just 30 miles north of Dayton.

Laurence has invited the ARA to tour *Linn's* (and Scott Publishing Co. as well) on Friday, October 13th. The tours would be hosted by; appropriate representatives of *Linn's* and Scott, and there will be time for questions and for a browse through the library there. About four hours should be allowed for the tour and for travel time coming and going.

I have tentatively scheduled the tour for 2 p.m., which would mean a 1 p.m. departure from Dayton, and a return at about 5 p.m. If you would like to participate, I need to know by September 10, 1989. Please advise along with your notice of intention, whether you have a car or if you will need a ride. If there are a sufficient number of persons interested perhaps we could charter a bus to take us. Please let me know if you would like to take advantage of this fine opportunity. [*Marty Richardson advises that a Linn's tour has been a part of their show in previous years and will be again this year. The Dayton Stamp Club and the city of Dayton will provide transportation again this year...KT*]

The awards banquet for the show will take place Saturday night, October 14. Advance reservations are required with the activities starting at 6:30 p.m. with a cash bar and serving at 7:30 p.m. Tickets are \$20; reservations should be made through Marty Richardson. The tickets can be paid for and picked up at the show.

Single frame exhibits at POWPEX

In the planning of the November 4-5, 1989, POWPEX show in San Diego, CA, the committee decided to provide a national forum for single frame exhibitors in addition to the standard multiframe exhibits. The committee's hope is to encourage not only those exhibitors who are currently single frame enthusiasts, but also potential exhibitors who are hesitant to exhibit due to the formidable task of putting five or more frames together for a showing.

The show classifications are divided into eight categories. There will be a Grand Award, a Best of Class in each category, as well as six levels of regular awards and various other special awards. The incentives are there for those who wish to participate in this, the first of an annual national forum on single frame exhibiting.

Of particular interest to ARA members are categories 6 (Fiscals) and 8 (Free Form, which includes local posts, seals and cinderellas). Anyone wishing to participate in this competition should contact the Single Frame Exhibit Chairman Fran Adams (ARA), Box 24308, San Diego, CA 92124.

Secretary's Report

sions, Canada and provinces.

Membership Summary

Previous membership total	1426
Applications for membership	11
Application for reinstatement	1
Current membership total	1438



3



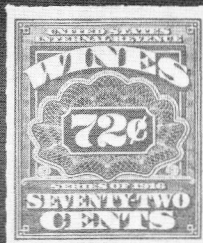
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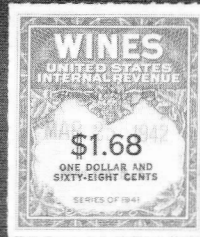
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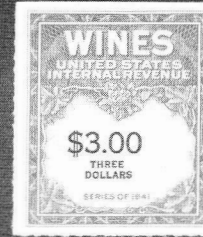
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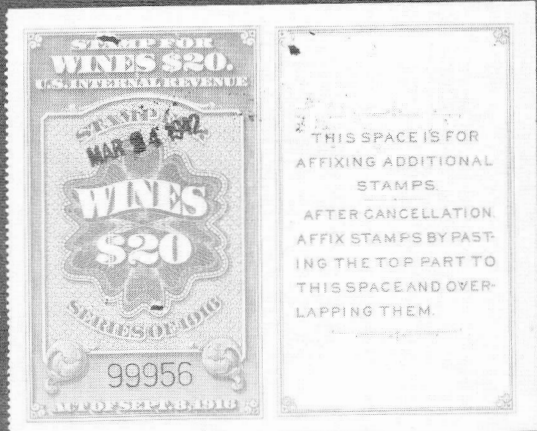
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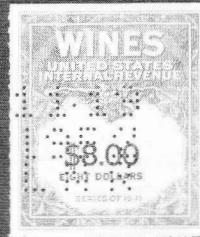
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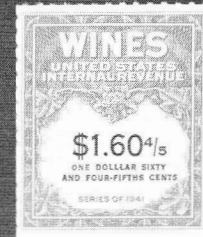
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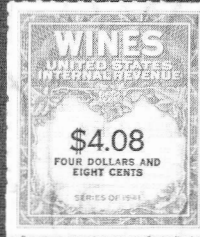
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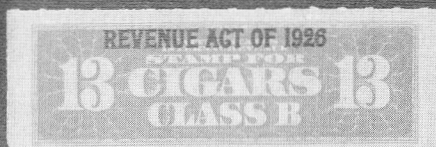
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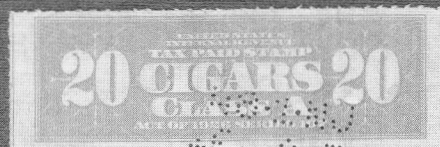
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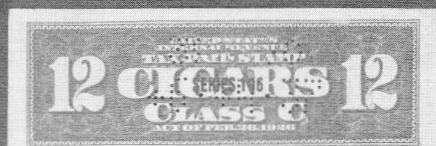
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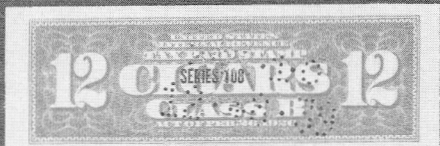
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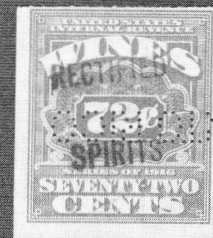
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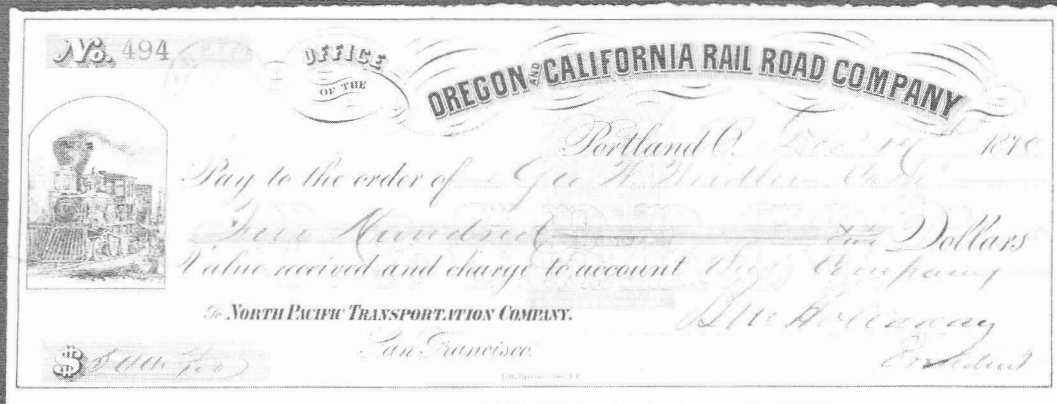
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ERIC JACKSON

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

MAIL AUCTION #44

CLOSING DATE: September 6, 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	R176 used on a deed in Philadelphia, F-VF	2.50+
2	R188* VG thin	35.00
3	R227 F punch cancel, creases, small tear, PHOTO	200.00
4	R263* F	15.00
5	R355 F-VF cut cancel, short perf	6.00
6	R406 VF cut cancel	3.00
7	R510 F-VF perfin	18.00
8	R535 VF perfin	20.00
9	R585 F perfin	25.00
10	R606 F PHOTO	40.00
11	R669* F-VF two straight edges & staple holes PHOTO	100.00
12	R672 F-VF creased PHOTO	75.00
13	R684 F-VF perfin	12.00
14	R725 VF cut cancel	2.50
15	R726 VF cut cancel	10.00
16	R728 VF perfin	7.50
17	R729 VF cut cancel	10.00
18	RD18 VG	15.00
19	RD20 F-VF cut cancel	15.00
20	RD24 VF staple holes, light soiling	22.50
21	RD160 VF cut cancel	15.00
22	RE33* VF	3.50
23	RE40* F-VF	24.00
24	RE44 F-VF creases	11.00
25	RE47* VF PHOTO	30.00
26	RE49* F-VF	6.00
27	RE51* VF	20.00
28	RE54* VF	2.75
29	RE80 VF nice cancel	3.00
30	RE81* VF	20.00
31	RE105 VF	13.00
32	RE106 VF	15.00
33	RE107 F-VF pinhole	7.50
34	RE107A fresh & clean but with usual staple holes, a couple with a bit of paper loss, a 1" internal tear, small thin & crease between stamp & tab PHOTO	1,300.00
35	RE150 VF PHOTO	45.00
36	RE154* F PHOTO	45.00
37	RE156 F-VF light crease	6.00
38	RE160* F-VF*	17.50
39	RE161 VF PHOTO	60.00
40	RE162 VF PHOTO	70.00
41	RE179 VF perfin, light coat of shellac PH	250.00
42	RE190* VF	3.50
43	RE192 VF	4.00
44	RE196a* F PHOTO	40.00
45	RE197 VG perfin, varnished	50.00
46	RE198 VF	5.00
47	RE198b VG creases	20.00
48	RE201 VF creases, scarce used PHOTO	25.00
49	RF4 VF small faults	27.50
50	RH3 used on full package of cigarette tubes along with 1¢ Iowa stamp, F	-----
51	RJA3* inverted overprint, F-VF straight edge	9.00
52	RJA13 F-VF creased	10.00
53	RJA19 VG	15.00
54	RJA59c VG	4.00
55	RJA71c F	4.00
56	RJA74b VF	10.00
57	RJA77 F-VF	5.00
58	RK20 F-VF embossed cancel	9.00
59	RK21 F-VF	17.50
60	RM275b F note, crease through stamp	15.00
61	RM277b VF note, crease through stamp	10.00
62	RM281b two notes on one sheet of paper, two creases & small hole affect stamp, stain in document	32.50
63	RM310a great strike, offcenter	17.50
64	RM323a F	17.50

65	RM373 F-VF note, crease through stamp	6.00
66	RN-B11* Phillipsburgh Nat. Bank, Washington, NJ check, VF	75.00
67	RN-B16 Oregon & California RR Co., Portland, OR draft, signed by Ben Holladay of the Holladay Overland Mail & Express Co. fame, VF PHOTO ECV \$75-100	-----
68	RN-B17b Gould & Curry Silver Mining Co. check, VF	35.00
69	RN-B17c Gould & Curry Silver Mining Co. check, VF	35.00
70	RN-B20 H. W. Corbett & Co. receipt converted by mss. to a check on the First National Bank of Portland, OR, VF	5.00
71	RN-B24, R16c on Citizens' Savings Bank, Petersburg, VA, Certificate of Deposit, nice vignette at left of train, etc., VF	60.00
72	RN-C21b Gould & Curry Silver Mining Co. check, VF	30.00
73	RN-C22 North Pacific Transportation Co., The Bank of California, San Francisco, CA check VF	22.50
74	RN-D1 First National Bank of Andes, NY draft, vignette of young lady at left, brown, F-VF	-----
75	RN-D1 Shawmut National Bank, Boston, MA, check, indian at left, brown, F-VF	-----
76	RN-G1 Northern Railroad, Minot & Co., Bankers, Concord, NH, check, vignette of locomotive at left, VF	-----
77	RN-E4 Phoenixville Copper Co, American Exchange National Bank, New York, check, printed in "copper", VF	-----
78	RN-G1* Omaha Smelting & Refining Co, Omaha, NE draft, VF	-----
79	RN-G3* German American Bank, NY check, F	100.00
80	RN-P5 x 2, W2 on \$1,000 Mortgage Bond of the Cincinnati & Springfield Railway Co, also imprinted German revenue, F-VF	135.00
81	RN-Q1 stamp redeemed on Rocky Mountain National Bank, Central City, Colorado Territory, Certificate of Deposit, F soiled	85.00
82	RV2 F straight edge	7.00
83	RV41* F-VF	12.50
84	RW1 used unsigned, F-VF creased	110.00
85	RX3 VF	25.00
86	RX14 VF	30.00
87	RX15 VF	20.00
88	RX21 VF	35.00
89	RX22 VF	40.00
90	RX31 F creased, couple rust spots	15.00
91	RX34 VF	27.50
92	RX40 VF	35.00
93	RY2 used on document, VF	120.00

TAXPAIDS- Springer Catalogue Numbers

94	CIGARETTE TA14 VG	8.00
95	TA90a F	6.00
96	TA103 F-VF	8.00
97	TA106 F-VF PHOTO	16.00
98	TA151a VF	4.00
99	TA154a F crease	2.50
100	TA156b F-VF	3.75
101	TA160a VF crease	3.00
102	TA162c F-VF	5.00
103	TA205b F-VF small faults	4.50
104	TA269a F-VF thin	3.50
105	TA353b full sheet of 100, VF folded in center	-----
106	Class A Cigarettes, 26 diff, F-VF few small faults	16.00
107	CIGARS TC384a F-VF PHOTO	27.50
108	TC461a F	8.00
109	TC604a F-VF small abrasion, PHOTO	12.50

111	TC627a F crease PHOTO	10.00
112	TC658a VF crease PHOTO	18.00
113	TC659a F-VF creases PHOTO	10.00
114	TC683a F-VF creases PHOTO	12.50
115	TC729a VF PHOTO	14.00
116	TC767a VF	2.50
117	TC999a VF creased	8.50
118	TC1006b VF	3.00
119	TC1186a unlisted, repaired including pieces replaced, rare 250 Cigars stamp, PHOTO	-----
120	Unlisted Series 123 Class E 20 Cigars Imperforate, VF PHOTO	-----
121	TC1207b VF creases	5.00
122	CIGAR SPECIMEN TC361 with red ovpt, F PHOTO	-----
123	SNUFF SPECIMENS TES3 F-VF nick in bottom mgn	12.50
124	TES5 VG	10.00
125	TES6 F-VF nick in bottom margin	10.00
126	TES7 F	10.00
127	TES9 F	12.50
128	TES10 VF PHOTO	10.00
129	TES11 VF	10.00
130	TES12 VF PHOTO	12.50
131	TES15 F-VF tear in bottom margin	12.50
132	TES19 F nick in bottom margin	10.00
133	TES23 F-VF nick at top right corner	12.50
134	TOBACCO TF85A VF punched remainder	12.50
135	TF160 VF punched remainder	7.50
136	RECTIFIED SPIRITS Series of 1875 30 gallons VF punched remainder	-----
137	-40 gallons VF punched remainder, creased	-----
138	DISTILLED SPIRITS FOR EXPORTATION WITHOUT PAYMENT OF TAX Series of 1955 VF	-----
139	SPECIAL TAX STAMPS Retail Dealer in Leaf Tobacco, Series of 1875, VF punched remainder, stub removed Springer CV	45.00
140	same, Series of 1876	35.00
141	same, Series of 1877	35.00
142	same, Series of 1878	45.00
143	Practitioner Dispensing Opium, Coca Leaves, Etc., 1945, VF	-----
144	Opium, Coca Leaves, Marihuana, Etc., 1958 VF	-----
145	same, 1959 VF	-----
146	same, 1960 VF	-----
147	same, 1961 VF	-----
148	same, 1962 VF	-----
149	same, 1964 VF	-----
150	same, 1965 VF	-----
151	same, 1966 VF tack holes	-----
152	same, 1966 VF tack holes	-----
153	same, 1968 VF tack holes	-----
154	TAX-EXEMPT POTATOES complete booklet of 96 50 lb. stamps, black printed manila covers VF	-----
155	CUSTOMS CIGARS TCCB VG faults, repairs	15.00

STATE REVENUES - Hubbard Catalogue Numbers

The following 12 lots are complete unused sheets of four of the early California documentary stamps.

156	D2abc on white paper, VF	-----
157	D4abc on white paper, VF	-----
158	D5abc on white paper, VF	-----
159	D6abc on bluish paper, VF	-----
160	D6abc on white paper, VF	-----
161	D7abc on white paper, VF	-----
162	D8abc on white paper, VF	-----
163	D157a VF	-----
164	D164 VF	-----
165	D165 VF	-----
166	D169ba VF rust spot on one stamp	-----
167	D173a VF	-----
168	Colorado River Special Use Permit fishing license stamps, 24 diff, 1957-81 complete mint, VF one with small tear	-----
169	San Francisco Recreation & Park Department Lake Merced Permit fishing stamps, 7 diff, 1972-78, VF mint	-----
170	New York D6 & D22, two examples of each on a City of Jersey City \$1000 bond issued in 1905	-----
171	PUERTO RICO R1 with Specimen handstamp F	-----
172	R2 with Specimen handstamp F-VF	-----
173	R4 with Specimen handstamp VF PHOTO	-----
174	Rectified Spirits blue handstamp on RE85 VF PHOTO	-----
175	-blue handstamp on RE91 VF PHOTO	-----
176	-blue handstamp on RE92 F-VF crease	-----
177	-blue handstamp on RE74 VF	-----
178	-purple handstamp on RE75 F PHOTO	-----
179	1936 1¢ documentary ovpt SPECIAL TAX VF mint PHOTO	-----
180	Wine Strip 3/4 Cuarto green, faulty	-----
181	-4/5 Cuarto green, VF thin	-----
182	-One Gallon green, F-VF nick in top margin, rust spots	-----
183	Bayamon municipal, red, VG	-----
184	Fajardo municipal 1¢ brown, VF PHOTO	-----

Member's Ads

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

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

Wanted Golden Eagle Pass Cards
1965-68 \$8 each, 1970-86 \$5 each.
Delaware Trout NRes 1956 \$50,
Res 1957, 65, 66, 68 - \$35 each.

Indiana Trout 1950, 53, 55, 57 - \$2 each, 66 - \$35 each. Iowa Racoon used 1979-84 - \$35 each. David Curtis, 1806 Sycamore, Killeen, TX 76543-3239. *692*

Trade my RR Bond with RN-P5(2) and RN-W2 with 60 coupons attached. Also a RR stock certificate with RN-U1. Also USIR Special Tax Stamp certificate with 12 date coupons attached "Dealer in Manufactured Tobacco." Trade all for First to Third Issue revenues of equal value. All VF. Write Joe Siemion, Box 158, Errol, NH 03579. *693*

Looking to buy: Collections of revenue stamps of eastern European countries (Russia, Poland, Baltic countries, Romania, Bulgaria). Selling duplicate of same countries. Also revenue stamped paper same region. Turkey collection wanted. Write with details: Dr. G. Lysloff, Schülstr 6, D-5568 Daün, W. Germany. *694*

South African Revenues for sale. Enquire for free list and take advantage to the low value Rand. All good quality. Mr. S. Jardine, P.O. Box 7498, Brackendowns, Alberton 1454, South Africa. *695*

Literature Sale: virtually complete set of *The American Revenuer* (binders included). Send SASE for more details. Mack E Matesen, 19828 - 80th Place W, Edmonds, WA 98020-2414. *696*

Buying US Revenues R1 to RZ plus P.O. Seals and Savings stamps. Ship Scott listed items only. SASE for complete Buy List. Complete sales list for all U.S. UX1 to Z, Dependencies, UN, Cuba and Antarctic for 65¢ SASE. Ajax Stamp Co., Box 69R, Caseville, MI 48725. *697*

Telephone Cards Wanted: I will buy or exchange for revenue material world-wide phone cards: any amount taken. Send cards with price

BRITISH COMMONWEALTH REVENUES

We have recently acquired one of the largest stocks of BRITISH COMMONWEALTH REVENUES in existence. These are now being offered in a series of fully illustrated pricelists. The stock is loaded with RARE and HIGH VALUE items. Latest lavishly illustrated pricelist only \$1, refundable with your first order

CANADA REVENUES

our specialty

Fabulous stock of CANADA Federal & Provincial REVENUES, TELEPHONE & TELEGRAPH FRANKS, DUCK STAMPS, etc.

Regular Mail Auctions.

Latest Price List only \$1, refundable.

1987 Canada Colour Revenue catalogue by E.S.J. van Dam with 529 colour photos only US\$7.

2 Volume Canada revenue album US\$64.

E.S.J. VAN DAM LTD.

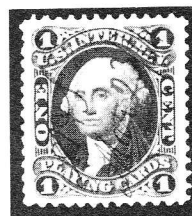
P.O. Box 300A, Bridgenorth, Ont.
Canada K0L 1H0

ASDA, APS

CSDA, ARA

U.S. Revenue Auctions

From a recent sale:



Lot 30: 1¢ Playing Cards, R2c, MC, very sharp orange red shade, huge margins all around, fresh & Estreamely Fine Gem, Incredible!, (ENV 200-250)CV 125.00

If you are not on my auction list, you should be. ARA members send \$1 for the next sale catalog and prices realized

Michael E. Aldrich
Box 13323, St. Paul, MN 55113

etc or write with offers. T.H. Twible, 34, Broom Grove, Rotherham, S60 2TE, England. *698*

Cash for Stock Certificates and Western cancelled checks with imprinted or affixed revenue stamps. Also revenue stamped Hawaii documents. Herbert D. Rice, 3883 Turtle Creek Blvd., #2317, Dallas, TX 75219. *699*

We pay 1/2¢ each for Scott listed USA revenues. Cut or punch cancels OK. C.S. Domzall, 904 Wright #4B, Richmond, CA 94804. *700*

Wanted: Netherlands and Colonies. Revenues, embossed paper, documents, and related material. Buy or Trade. Hanspaul Hager, 1251 Almaden Ave, San Jose, CA 95110. *701*

Worldwide Collection of 50,000 revenues and locals being broken up into bite-size pieces. Send SASE for pricelist. Donald A.J. Byrum, Box 1626, Hurst, TX 76053. *702*

For Sale: The last (1974) rare Royalist Revenue issue of Laos. 3 values (10, 30 500 kip) Mint NH \$10.00 + SASE. Multiples available. Order from: Dr. S. Carol, Box 414, Holbrook, NY 11741. *703*

For Sale: Complete U.S. Government 1918 Thrift Card with 16 undamaged copies of WS-1. Quite scarce; some toning/foxing; photocopy for SASE. \$50 postpaid. Doug Swisher, Box 52701, Jacksonville, Florida 32201. (904) 448-6214. *704*

Best Offer: Battleships with stamped and printed cancels. About 1000 unpicked R162-72, RB20-31. Charles Miller, Box 220, Conetoe, NC 27819. *705*

For Fiscals and Stamped Papers of Orissa and E.S.A. states please contact Y.S. Murty, Gunupur-765022, DT Koraput, Orissa, India. *706*

The Collector's Book of Telephone Cards, 1988/9, still available, price \$8 (surface) or \$10 (airmail) including postage from Dr Steve Hiscocks, P.O. Box 77, Woking, Surrey, GU22 0HB, England. Bank notes avoid

excessive bank charges at this end! Also keen to exchange prepayment telephone cards of UK, France, Belgium and North Sea Rigs for those of other countries. *707*

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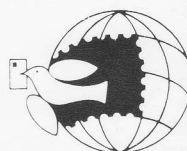
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