



The American Revenuer

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♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

OCTOBER 1989

Volume 43, Number 9
Whole Number 419

GOLDEN PHILATELICS

Jack & Myrna Golden • P.O. Box 484 • Cedarhurst, NY 11516

Phone(516) 791-1804

NET PRICE SALE #12

Welcome to our Twelfth Net Price Sale! We have had a number of collectors requesting information on RM's. Rarely appearing in large numbers, this sale represents an exceptional offering. Embossed revenue Stamped Paper was issued fifty years before our general postage stamps of 1847. They are as great a part of American History as you could hope to add to any stamp collection. The contents of these documents are vignettes into the commerce and business of the early United States. Currency differences show up in promissory notes made payable in dollars or pounds or Spanish milled dollars or lawful currency of a particular state. Want to see what was of value in homes of the 1800's? Check the inventories of private estates! Problems in foreign affairs with France and Great Britain made necessary the inclusion in Bills of Lading of a statement as to the shippers occupation, residence and that he was a citizen of the United States. Early First Issue Maryland RM's are long, completely handwritten, chock full of "legaleeze," and great fun to decipher. Pride in the Republic led several States to include words that told in what year of American Independence the document was complete. Considering their age, these RM's that we are offering are in remarkable condition. They will make a spectacular page in any collection or exhibit.

W.V. Combs's books on the First and Second Federal Issues are excellent reference sources and a must for the collector. We have them available Post Paid for your library.

Combs, W.V. *First Federal Issue, 1798-1801*\$ 17.00

Combs, W.V. *Second Federal Issue, 1801-1802*20.00

TERMS OF SALE

1. This sale is a Net Price Sale, not an auction. All lots will be sold on a first come, first served basis at the price marked. Mail orders must be accompanied by your payment.
2. Telephone orders are accepted and encouraged, but payment must be received within five (5) business days, or the lot will go to the next customer.
3. Any lot may be returned for any reason within five days of receipt, provided lots are returned in the same condition as received.
4. All lots remain the property of the seller until paid in full.
5. All New York State Residents must pay appropriate *sales tax*.
6. All orders *under* \$50.00 must be accompanied by \$1.50 for postage and handling charges. We will pay for orders over \$50.00.
7. Refunds will be made immediately on any lots that are previously sold. *Alternate selections would be greatly appreciated.*
8. MasterCard/VISA and American Express are accepted on orders over \$50.00.
9. The placing of an order shall constitute contractual acceptance of the preceding terms and conditions in their entirety.

EMBOSSSED REVENUE STAMPED PAPER (RM)

2500 RM11 Colonial Issue-New York 2p F strike on 4 page document from N.Y. Mayors Court indebtedness for meat, drink, and lodging-Dated 1759 100.00

2501 RM11 Colonial Issue-New York 2p F strike w/writing over embossing from N.Y. Mayor's Court for debt for lumber-1759 100.00

2502 RM11 Colonial Issue-New York 2p only fair strike on 4 page document from Mayors court indebtedness of 15 pounds "lawfull money of province of New York" dated 1759 90.00

2503 RM11 Colonial Issue-New York 2p fair strike on 4 page doc. for indebtedness "contriving and fraudulently craftily and subtilly to deceive and defraud the aforesaid" 1759 90.00

2504 RM13 Colonial Issue-New York 4p XF strike on 15x18 fully written document for the sale of 4 acres of land located "Town of Southhampton in the County of Suffolk in the Colony of New York" for L22.17.4 dated April 23, 1757 475.00

2505 RM45 Connecticut 4 cent clear strike w/writing over embossing promissory note with writing of judgement at Norwich City Court (5/2/02) dated March 16, 1799 21.00

2506 RM89 Kentucky 50 cents strike on large blank sheet attached to an interesting inventory dated July 8, 1799 125.00

2507 RM102 Maryland 50 cents Bold strike on 8x13 document of judgement and appeal at General Court in Annapolis with early date of July 16, 1798 25.00

2508 RM102 Maryland 50 cents VF strike on 8x13 doc. from Prince Georges County of judgement and appeal to General Court of the Western Shore of Maryland dated 12/3/98 25.00

2509 RM102 Maryland 50 cents XF embossing on 4 page 8x13 doc. from Frederick County of judgement and appeal of debt and interest from 12/15/95 at Western Shore dated Dec. 20, 1798 25.00

2510 RM102 Maryland 50 cents XF strike on 8x13 doc. of judgement and appeal of debt of 1000 pounds current money and two thousand pounds of tobacco Dated Nov. 30, 1798 25.00

2511 RM102 Maryland 50 cents XF strike on 8x13 doc. of judgement and appeal of debt of 735 pounds of current money and 1502 pounds of tobacco at Annapolis Dec. 17, 1798 25.00

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Net Price Sale 12

- 2512 RM102 Maryland 50 cents VF strikes on 8x13 documents with small faults of judgements and appeals from debts of money or money and tobacco at different counties and courts 20.00
- 2513 RM103 Maryland 75 cents XF strike on 8x13 doc. of judgement and appeal of debt and interest on 2261+ pounds current money and 1650 pounds of tobacco early date July 14, 1798 25.00
- 2514 RM103 Maryland 75 cents XF strike on 8x13 doc. as above for debt of 4800 pounds current money and 724 pounds of tobacco from 10/24/95 dated Dec. 21, 1798 25.00
- 2515 RM103 Maryland 75 cents XF strike on 8x13 doc. of judgement and appeal from debt of 650 pounds current money with interest from 9/3/97 dated Dec. 16, 1798 25.00
- 2516 RM103 Maryland 75 cents VF-XF impressions with small faults on 8x13 documents of judgements and appeals of debt for money or money and tobacco 20.00
- 2517 RM111 Massachusetts 10 cents XF strike on promissory note dated March 29, 1800 12.00
- 2518 RM124 New Hampshire 10 cents XF strike on reverse w/writing over part on promissory note dated Feb. 14, 1801 25.00
- 2519 RM150 New York 10 cents F strike w/fold and stain on promissory note dated June 23, 1800 15.00
- 2520 RM152 New York 25 cents F strike on affidavit attesting to nephew having been born in Worcester Mass. Jan 27, 1801 20.00
- 2521 RM153 New York 30 cents XF strike on promissory note endorsed to the "President, Directors and Company of the Bank of New York" dated July 5, 1800 25.00
- 2522 RM162 North Carolina 4 cents VF strike w/fold on promissory note for ten days dated Jan 2, 1800 27.50
- 2523 RM163 North Carolina 10 cents XF embossing on promissory note dated July 20, 1800 30.00
- 2524 RM163 North Carolina 10 cents XF w/ink stains from back on promissory note dated Washington 29th April 1799 25.00
- 2525 RM176 Pennsylvania 10 cents VF strike with shippers consignments written through on Bill of Lading with fancy picture of ship and "S" bound for Rotterdam "Account and Risk of the Shipper a merchant Residing in Philadelphia and a Citizen of the United States dated Sept 10, 1800 75.00
- 2526 RM178 and 180 Pennsylvania 25 and 50 cents 7 documents with bequests to different members of the family of Thomas Moore from the executrix Sarah Moore. 178's with XF strikes and £20.0.0 written across and receipted. Interesting usage captured on RM's 150.00
- 2527 RM178 Pennsylvania 25 cents XF strike on large document part printed, part written for the sale of land in County of Philadelphia executed by Clement Biddle noted notary public with his signature, seal 35.00
- 2528 RM178 Pennsylvania 25 cents VF strike on promissory note dated Philadelphia August 16, 1798 17.50
- 2529 RM179 Pennsylvania 30 cents XF Strike w/part of dollar sign on promissory note dated Dec. 17, 1799 25.00
- 2530 RM179 Pennsylvania 30 cents XF Strike w/writing over embossing on promissory notes dated 1798, 1799, 1800 .. Each 20.00
- 2531 RM179 Pennsylvania 30 cents VF strikes with small faults on promissory notes dated 1799 Each 12.00
- 2532 RM181 Pennsylvania 75 cents VF strikes w/writing or folds on promissory notes mainly from E. Dutilh well known shipping merchant of Philadelphia 1798, 1799, 1800 .. Each 15.00
- 2533 RM188 Rhode Island 4 cents VF strike w/fold on printed and written promissory note dated 1798 25.00
- 2534 RM188 Rhode Island 4 cents VF embossing on promissory note dated Feb. 1, 1800 25.00
- 2535 RM189 Rhode Island 10 cents VF Strike on promissory note dated Bristol Dec. 27, 1798 25.00
- 2536 RM189 Rhode Island 10 cents F strike on promissory note dated Dec. 25, 1800 22.50
- 2537 RM240 Virginia 4 cents VF strike on reverse of promissory note for the sum of \$22 plus interest "being for the hire of a Negroe Boy Named Randolph" dated Feb. 19, 1800 50.00
- 2538 RM240 Virginia 4 cents VF strike w/fold on promissory note dated Sept. 10, 1798 17.50
- 2539 RM240 Virginia 4 cents XF strike on reverse w/tiny pinhole on penal bond dated March 20, 1800 20.00
- 2540 RM240 Virginia 4 cents VF strike w/fold on promissory note dated April 3, 1800 17.50
- 2541 RM241 Virginia 10 cents VF strike on reverse on penal bond of L9.12.0 for the "hire of one negro woman which is to be returned at the expiration of the year well clothed" dated Feb. 9, 1799 Bond assigned to third party 50.00
- 2542 RM245 Virginia 50 cents XF strike on sale of estate listing property sold to various people including to one buyer "4 negros, 1 wench with 3 children" for £230, to another "1 negro fellow" for £100, and "1 wench and negro boy for £130 75.00**
- 2543 RM246 Virginia 75 cents XF strike with fold on blank page attached to performance bond as executor of will 2, 1798 and in "The 23rd year of the Commonwealth" dated Oct 50.00
- 2544 RM260a Second Federal Issue VF Strike on Bill of Lading part printed, part written with large printed "S" with fancy border in word "shipped", for 100 barrels of turpentine 25.00
- 2545 RM260a VF strike on bill of lading for 43 barrels of turpentine bound for New York printed, written dated 8/25/01 25.00
- 2546 RM260a VF embossing on promissory note dated Providence August 15, 1801 15.00
- 2547 RM260b VF strike on receipt from master of ship bound from New York to Washington N.C. accepting goods to be delivered to recipient "on his paying customary freight" dated July 8, 1801 25.00
- 2548 RM261a VF strike on bill of lading bound for Havana

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Net Price Sale 12

- carrying wine and merchandise "going for account and risk of ... merchants residing in Philadelphia and citizens of the United States of America" Freight charges "Fourteen hundred Spanish Milled Dollars for the whole 30.00
- 2549 RM261a VF strike c.s. written through on bill of lading bound for Amsterdam carrying 398 bags of Java coffee going for account and risk of the shipper a merchant residing in Philadelphia and Citizen of the United States freight for the said goods L72.14.6 British Sterling dated Dec. 21, 1801 30.00
- 2550 RM261a XF strike 10 cents embossing written through on bill of lading bound for St. Sebastiens carrying Cocoa and 250 hides "Account and Risks of the Shippers Merch(ts) residing in Philadelphia and Citizens of the United States of America dated May 2, 1801 30.00
- 2551 RM261b VF strike w/\$500 written through 10 cents on promissory note from father to son, payable at the Union Bank in New London dated April 13, 1802..... 25.00
- 2552 RM261b VF strike w/fold on promissory note dated New Haven Oct. 21, 1801 15.00
- 2553 RM263a 2 VF strikes 25c, 25c one at the top left, one at the middle left (with fold) to make 50 cent rate needed for inventory of estate dated March 10, 1801 early date and very scarce 200.00
- 2554 RM263c XF strike over printing on large deposition taken by Clement Biddle notary for Comm. of Penn. granting Stephen Dutilh merchant of Phila., power of attorney for Capt G. Monk. Signature and seal of C. Biddle 3/18/02 35.00
- 2555 RM263c VF strike written through on protest before C. Biddle regarding a brig's loss of its woman figurehead in "a gale of wind" Signature and seal of Biddle 30.00
- 2556 RM264a VF strike w/\$2,766.91 written through 30 cents on promissory note from E. Dutilh merchant of Phila 50.00
- 2557 RM264a VF strike w/top of 30 cent embossing above eagle missing on promissory note for \$3000. dated Oct. 29, 1801 20.00
- 2558 RM264a VF strike w/whole in shield of 30 cents on promissory note for \$2300. dated July 20, 1801 E. Dutilh 15.00
- 2559 RM264b VF strike w/Dolls 3000 written through 30 cents on promissory note from E. Dutilh dated Jan 26, 1802 60.00
- 2560 RM264b VF strike w/fold and writing on promissory note for \$3000. for sixty days from E. Dutilh dated 3/31/02 40.00
- 2561 RM265a XF strike w/writing at edges on inventory of estate no date 75.00
- 2562 RM265a XF strike w/"D" of Dollars written at top of 50 cents on promissory note for \$751.50 from E. Dutilh 11/27/01 55.00
- 2563 RM265b XF strike on 13x15 document of proceedings at a Superior Court in Newbern N. Carolina presided over by Judge John Louis Taylor (later Chief Justice of N.C. Supreme Court) large seal of court, dated April 20, 1801 in the "XXV year of American Independence" beautifully written document. Suitable for framing 150.00
- 2564 RM266a VF strike w/fold and top border of 75 cents missing on promissory note for \$161.50 from E. Dutilh 5/6/01 18.00
- 2565 RM266b XF strike w/fold and border writing on promissory note for \$1048.66 dated Nov. 11, 1801 40.00
- 2566 RM266b VF strike w/fold and ink spots on promissory note for \$1050.92 dated Nov. 11, 1801 from E. Dutilh 20.00
- 2567 RM267c XF strike on 15x18 insurance document issued by the Baltimore Equitable Society for "Insuring Houses from Loss by Fire" Policy No. 1023 dated Sept. 1, 1801. Beautifully engraved building and printing 250.00
- 2568 RM267c XF embossing with embossed seal of Baltimore Equitable Society on 15x18 insurance document engraved as above Policy No. 958 dated June 20, 1801. Both this document and one above are great for exhibiting 250.00
- 2569 RM267c VF strike with dollar embossing on left and counter stamp on right side on 9x14 mainly printed Marine assurance document listing perils such as pirates, rovers, taking at sea, arrests, barratry of the master and many others. A list of fifteen assurers with their portion of the insurance is given. Some writing over both embossings. An historic item about early U.S. maritime adventures 175.00
- 2570 RM370 10c F strike on printed promissory note with inserts blank Baltimore... 185 6.00
- 2571 RM370 10c VF strike on promissory note on lined paper Chestertown Dec. 27, 55 5.00
- 2572 RM371 15c VF strikes on 8x13 bonds to the "Mayor and City Council of Baltimore" for positions of "Lieutenant of the Night Watch" for the Middle District, Southern District, Eastern District, or Western District each 15.00
- 2573 RM371 15c F strike on 8x13 printed and written bond to the "Mayor and City Council of Baltimore" "to set up and use a billiard table" 20.00
- 2574 RM372 25c VF strikes on 8x13 printed and written bonds to the "Mayor and City Council of Baltimore" as Inspector of Charcoal, Clerk of the Richmond Market, Inspector of the Long and Dry Measures, Captain of the Night Watch, Inspector of Butter and Lard, Captain of the Volunteers, Pawnbroker each 15.00
- 2575 RM373 50c VF strikes on 8x13 printed and written bonds to the "Mayor and City Council of Baltimore" as City Baliff, Police Officers-all signed by the Mayor each 18.00
- 2576 RM373 50c VF strike on 8x13 printed and written bond to the "Mayor and City Council of Baltimore" to "set-up and use Two Billiard Tables at the City Hotel dated May 13, 1852 20.00
- 2577 RM373 50c VF strike with a second partial strike at top of bond to the "Mayor and City Council of Baltimore" for appointment as police officer signed by Mayor I. Smith Hollins 25.00

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Net Price Sale 12

- 2578 RM373 50c VF **Restrike** on printed and written promissory note dated April 1, 1846 25.00
2579 RM375 \$1 XF strike on printed and written promissory note from 1846 12.00
2580 RM375 \$1 VF strike on printed and written promissory notes from 1845, 1846, 1848 each 6.00
2581 RM375 \$1 VF strike written over on bond appointing Trustee under the "acts of Assembly for the relief of insolvent debtors" for the benefit of the creditors 8.00
2582 RM376 \$1.50 VF strike on printed and written promissory note dated March 1, 1846 12.00
2583 RM376 \$1.50 VF strike on printed and written promissory note dated March 25, 1846 12.00
2584 RM377 \$2 VF strike on performance bond to serve as executor of last will and testament, printed and written document 30.00
2585 RM377 \$2 VF strike on printed and written performance bond to build "a good substantial and sufficient Market House on Belle Air Market Space" for \$8942. including any alterations dated Sept 5, 1853 30.00
2586 RM378 \$2.50 VF strike on fully handwritten performance bond "to erect piers and construct an iron bridge over Jones' Falls" for the sum of \$10,000. dated Sept. 6, 1850 30.00

- 2587 RM378 \$2.50 VF **Restrike** on printed and written performance bond to "Tunnel Harford Run from Baltimore street...to 7th street...for \$6.25 per linear foot" dated June 5, 1850 40.00
2588 RM378 \$2.50 F strike on printed and written 8x13 bond granting a license "to inspect Beef and Pork in the City of Baltimore" dated January 4, 1854 20.00
2589 RM381 \$5.50 VF strike on printed and written bond for \$10,000 to the "Mayor and City Council of Baltimore" for an appointment as "Port Warden for the City of Baltimore" dated March 1, 1849 60.00
2590 RM382 \$6.00 F strike on written bond for \$38,526.44 to the State of Maryland for appointment as "Collector of Taxes in the Third Collection District of Prince Georges County" dated July 17, 1851 35.00
2591 RM382 \$6.00 F strike with strike of the City of Baltimore on promissory note from the Mayor and City Council to A. Brown for \$20,000 dated Jan. 6, 1848 fold touches both strikes 35.00
2592 RM382 \$6.00 F strike on 8x13 completely written bond for \$75,000 lawful money of the United States for appointment as "City Collector of the City of Baltimore for the year 1854" signed by Mayor I. Smith Hollins 35.00

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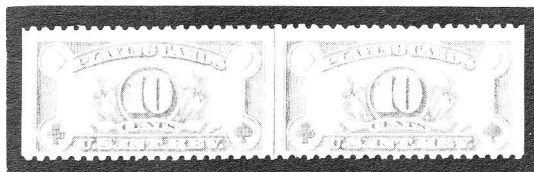
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U.S. Revenue Auctions

From our October 28 sale:



Lot 831: 10¢ Blue, RF24a, Horiz. Pair Imperf. Vert.,
Mint, o.g., N.H., fresh & Fine, (ENV 175-200) ..\$150

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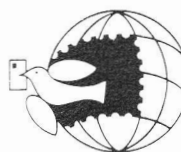
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The American Revenuer

The Journal of International Fiscal Philately

Volume 43, Number 9

October 1989

Whole Number 419

ARA meeting at Dayton

On Saturday, October 14, in informal meeting with those ARA officers attending the annual convention was held at AIRPEX in Dayton, Ohio. Brief comments were heard from President Richard Friedberg, Treasurer Larry Cohn, Editor Kenneth Trettin, Librarian George McNamara, Attorney William Smiley and Auction Manager Coleman Leifer.

The society is in sound condition and operating without any difficulties. Library operations are continuing smoothly with major additions of recent publications being made. The auctions continue to; attract interest especially better quality early U.S. material and accumulations of taxpays; the next auction will appear in the January TAR. In the approximately 1-1.5 years we will publish in TAR the bibliography compiled by Richard Riley of revenue articles appearing in serial publications. This will be a printout of a computerized data base with almost 7,000 entries. It will appear as one of the regular issues of TAR.

Robert Cunliffe spoke briefly about the status of revenues and the FIP in international exhibitions. Revenues were accepted in two recent shows (Finlandia and India) on a provisional basis. A study committee consisting of members from the United Kingdom, India and the United States has been formed and some action may take place as early as this coming May at London 1990.

Our next convention will take place in conjunction with SESCAL, October 12-14, 1990, at the Los Angeles Airport Hyatt Hotel. More information will appear in TAR regarding this convention.

Convention winners



With 21 of the 32 exhibits at this year's AIRPEX XIV, the annual ARA convention, revenue exhibits dominated the winner's circle. The range of topics covered by the exhibits was very broad and the quality of the exhibits generally very high.

Again this year the show's Grand Award winner was an ARA exhibit, this year presented by Dr. Richard F. Riley of California. As AIRPEX is an APS Champion of Champions show, Dr. Riley's exhibit will represent AIRPEX (and the ARA) at STaMpsHOW 90 in Cincinnati, Ohio, on August 23-26. This exhibit also received the ARA Grand Award.

(Winners—continued on page 201)

THE AMERICAN REVENUER

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THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1989 by The American Revenue Association.

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Interpreting a Pre-Fee Stamp Consular Document

by W. H. Waggoner, ARA

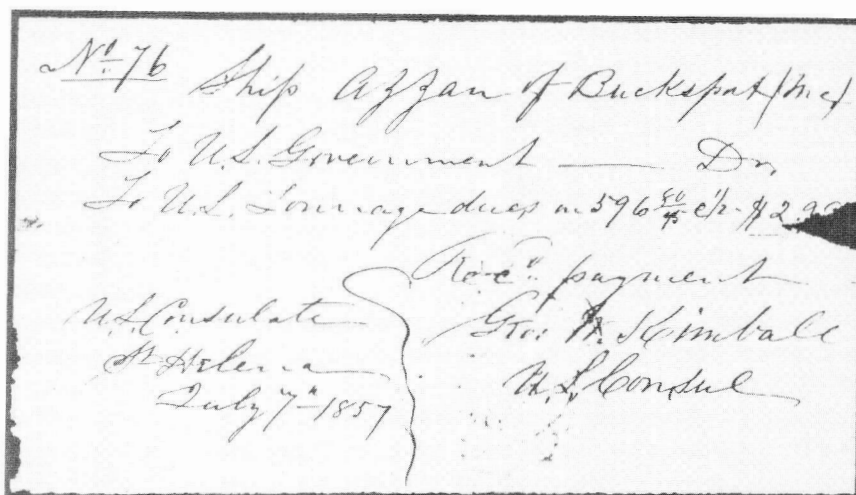
The current popularity of postal history has resulted in numerous collections that include pre-stamp items both as principal and collateral materials. Recent philatelic exhibitions have encouraged this type of collecting by featuring exhibits emphasizing stampless covers. Similar exhibits of fiscal history have been almost totally lacking, however, unless one includes the embossed and stamped paper materials that are commonly collected "on document" and do not require that anything be added to be complete. Likewise, few articles dealing with fiscal history have appeared in the philatelic literature. A notable exception is the series by Mahler¹ that has been published in *The American Revenuer* in recent years.

The accompanying illustration shows a handwritten receipt of particular interest to anyone, like myself, who collects the U.S. Consular Service Fee stamps (Scott RK). Dated July 7, 1857, at St. Helena, it acknowledges a payment of \$2.98. (Despite the intrusion by a missing piece into the figures, this amount is readily calculated from the data shown.) The document is numbered, refers to a particular ship, and is signed by the resident U.S. Consul.

Unfortunately not clearly visible in the figure is an unusual embossed seal. Circular, with an outer diameter of about 40 mm, it has an annular space about 3 mm wide within which it reads "Commercial Agency/U.S.A./St. Helena." in serifed letters. The central disc is almost filled with the figure of an eagle, facing left, and holding in its beak a ribbon on which the motto "E Pluribus Unum" is embossed. This device apparently was intended to be a slightly modified copy of the early Department of State seal, but the engraver did not get the eagle's posture quite right.

A brief review of pertinent consular history and practice may help clarify the interest a fiscalist would have in this small document. Readers are reminded that adhesive fee stamps were not introduced until 1906, making this item "pre-fee stamp" by half a century. Even without an added stamp, however, the information imparted by the various notations is revealing.

The island of St. Helena is truly remote and isolated. Located almost sixteen degrees below the equator in the Atlantic Ocean, this mountainous island lies 1,200 miles off the west coast of Africa and 1,800 miles east of South America. Its nearest neighbor is Ascension Island, some 700



A receipt issued by the U.S. Consul at St. Helena in 1857. It acknowledges payment of tonnage charges and bears the embossed seal of the Commercial Agency.

miles to the northwest. Discovered and named by the Portuguese in 1502, it was used by them only as a way-station with no permanent settlement. St. Helena was occupied briefly about 1645 by the Dutch before being appropriated by the British East India Company that dispatched a small armed force to colonize it in 1659. The Dutch captured the fort at Jamestown, the capital and principle port, on New Year's Day, 1673, but were driven out four months later. From that time until 1834, when it became a crown colony, St. Helena was controlled by the East India Company. Under that company's rule the island's economy prospered, chiefly because of the great number of sailing ships that stopped over there for refitting and reprovisioning during extended voyages. The increased use of steamships and the opening of the Suez Canal (1869) seriously reduced St. Helena's popularity as a port of call, however, and its prosperity diminished considerably during the last third of the 19th century.

This country's official presence in St. Helena was authorized by the convention to regulate commerce between the United States and Great Britain signed at London, July 3, 1815². This agreement provided that for a period of four years from the date of signing, "vessels of the United States may also touch for refreshment, but not for commerce,... at... the Island of St. Helena...." It further declared that "each of the two contracting parties...(may) appoint consuls... to reside in the dominions and territories of the other party....," subject to the approval of the government "to which he is sent."

Before President Madison and the Senate ratified this convention (December 22, 1815), the British ambassador in

Washington delivered a copy of the declaration by the crown³ that forbade all ships, except those of the East India Company, from even approaching St. Helena so long as the exiled Napoleon Bonaparte resided there. The island was the site of Napoleon's exile from October 15, 1815, until May 5, 1821, when he died and was buried there. On July 30, 1821, this country's minister in London was notified of the cessation of this restriction. In the meantime, the original 1815 agreement had been continued for another ten years by a second convention signed at London, October 20, 1818⁴. On August 6, 1827, it was renewed again at London for an indefinite period⁵, with the stipulation that the agreement could be terminated by either party upon twelve months' notice. Ratifications were not exchanged until April 2, 1828, but relations continued uninterrupted in the interim.

The receipt illustrated was issued to acknowledge payment of "tonnage" charges. The term, also spelled "tunnage," has a variety of meanings, all related generally to the size of a ship. Here it refers to the "register or net tonnage" which is the figure that appears on the ship's registry certificate. Expressed in tons, it is a measure of the capacity of a vessel that assumes each 100 cubic feet of volume weigh one ton. The register tonnage is used to calculate the various charges assessed by port authorities, by lighthouse boards, and for pilotage services. In the tariff of U.S. consular fees published in 1856⁶ Item 1 reads (in part): "For receiving and delivering ship's register and papers, ...half a cent on every ton, registered measurement of the vessel..." The calculation of the "Tonnage dues" on this receipt used this rate. The tariff revision effective June 30, 1864, increased⁷ the fee to "one cent on every ton, ...if under one thousand tons, and for every additional ton over one thousand, one-half of one cent."

The receipt was given to an officer (probably the master) of the "Ship Azzan of Bucksport /Me./" whose name, unfortunately, is not known. The ship *Azzan* was built at Bucksport in 1855. Described⁸ as being 144 feet in length with a tonnage of 596 tons, it was sold at an unknown date to Norway where it was renamed *Oscar*. Still later, "she went under the German flag and became the *Kati*." Her final disposition is not known.

The seal mentioned earlier is that of the "Commercial Agency" at St. Helena, and yet the maker of the receipt identified himself as the "U.S. Consul" and his post as the "U.S. Consulate." But this apparent conflict of terminology is only one of timing.

In the hierarchy of consular posts, a commercial agency ranked third in a list of five, immediately below a consulate. The resident officer held the rank of "Commercial Agent" which was considered to be one of the three grades of "principal" consular officials⁹. Their functions, duties, and privileges are prescribed by commercial agreements ("conventions") between governments that provide also for the establishment of residential posts within the territories involved. The level of post is determined by the "sending" government, with the approval of the host country's authorities, and is subject to change. The grade of Commercial Agent was

abolished in 1906 by the same Consular Service Reorganization Act¹⁰ that created the fee stamps.

When he issued the receipt on July 7, 1857, George W. Kimball had held the rank of "Consul" not quite five months and had not known about it for that long. For several years prior to that time, he had been the Commercial Agent assigned to St. Helena, but on February 10, 1857, President Franklin Pierce nominated him to be Consul there when that post was upgraded. Senate confirmation had followed four days later¹¹. At that time, the Consul position at St. Helena carried¹² an annual salary of \$1,000.

A so-called "Consular Seal" appropriate to the post was included among the items of office equipment and furniture supplied by the Department of State¹³ to each consulate and agency. An impression seal press requires engraved dies and, because the seal of each consular post is different, these dies require some time to produce. Add to that the time required to ship the new seal to St. Helena—a voyage that even in 1900 consumed¹⁴ twenty-eight days per round trip—and you have an explanation of Consul Kimball's use of the Commercial Agency's seal. The new one had not yet arrived.

The marking of this receipt as "No. 76" was in accordance with regulations that required a consular officer to number all official services serially, in order of their dates, and to keep a record of the numbers in the journal maintained for this purpose. Commonly, a new series of numbers began on January first of each year¹⁵. An activity of approximately three consular services per week is thus indicated at the U.S. Consulate at Jamestown, St. Helena. Such a traffic level agrees well with data from the Consular Returns¹⁶ which show that during 1857 a total of 139 vessels were serviced there.

St. Helena was never a thriving commercial center, but the passing of the sailing ship era brought further decline to what was, at best, a limited economy, strongly dependent upon Great Britain. Coincidentally, the waning of this country's whaling industry lessened the need for an American consular post on that island. The last U.S. Consul to reside in Jamestown was Robert P. Pooley, who retired from that position, and from the Department of State, in June 1908¹⁷. Thereafter, the United States did not maintain a presence on St. Helena.

The compulsory use of fee stamps on all official consular documents began on June 30, 1906, two years before Consul Pooley's retirement. It would be of great interest to learn whether any document bearing such stamps affixed and canceled at St. Helena has survived.

The author invites correspondence on this or any other aspect of the Consular Service Fee stamp issues.

References

¹Mahler, M. Document of the Month. *The American Revenuer*. 1988; 42:10-11, 23-28, 63-64, 112-113, 159-162, 203-206, 224-226; 1989; 43:3-5, 32-33, 54-55, 73-74, 105-108, 125-130, 149-153.

²⁸ *Stat.*, 228

³*Ibid.*, 231.

Germany:

First Competitive Revenue Class

On October 7 and 8, 1989, a philatelic exhibition was held in Icking, West Germany. This show marked the jubilee of the Bavaria club and was held at the Icking Gymnasium (high school) near Munich. Aside from the competition section for postal philately, for the first time in Germany a competitive class for fiscal philately was instituted. This was made possible by the extensive preparations by the international membership of the Arbeitsgemeinschaft für Fiskalmarken.

Acting of advice received from Burton Sellers and Bernard Hennig of the USA and Robson Lowe and Gary Ryan of the United Kingdom, a special symposium was held in the spring to introduce and train judges that were already accredited in the postal field for the fiscal section. Thus it was possible for the first time to have a special group of judges for the fiscal class.

The exhibition had 20 fiscal exhibits and 39 entries in the fiscal literature competition. Many of the exhibits were from foreign countries, some overseas. As results of delays in the

postal systems, several exhibits did not arrive in time but substitutions were made as the revenue class was highly overbooked. There were several classic exhibits from Germany (Hurrhessen, Prussia, Braunschweig and Bavaria) as well as several outstanding collections from England, France and Italy.

Fiscal exhibits received 5 Gold, 5 vermeil, 1 Silver and 3 Silver-bronze medals; fiscal literature received 3 Gold, 8 Vermeil, 4 Silver and 1 Silver-bronze medals. This indicates that the section of revenues was far beyond average. The evaluation was based on the new FIP judging standards. A number of the exhibits were made up previously without consideration of these standards. As a result, we can expect good results in the future with improved collections. It is hoped that this will encourage revenueurs in all countries to make similar efforts so that in the end fiscal philately may gain world-wide recognition with FIP.

Martin Erler, ARA

To the Editor...

As you know, over the years I have penned an article or several for the *Revenuer*, the *American Philatelist*, etc. A while ago, pondering in my dotage, I reflected on which articles I considered had brought me the most pleasure. There were two especially, one in the *Revenuer* and one in the *American Philatelist*, both recent.

In temporal sequence they were: "Another Type of Private Die Facsimile," *The American Revenuer* 1987, 41:66-8 and "Validation of Rarity from Search of Auction Records," *American Philatelist* 1988, 102:617-24. I find that the reason for my pleasure is the fact that baoth have stimulated readers to take the stories steps further. First, Dr. Andrew Ferry and his wife have added interesting new detail to the record on illustrations of patent medicine stamps in almanacs. Second, a reader in Texas has pointed out to me statistical technics by which auction data can be used to give accurate estimates of

the number of existing copies of rare philatelic items (of any variety⁹, an extension of my earlier analysis. His story will appear in either the *American Philatelist* or *The American Revenuer* eventually.

The point to be made here is that while both of the original stories stood on their own feet, it was implicit in the articles that there was more awaiting discovery and further refinement of analysis might be possible, and indeed both expectatios have been met. Another way to put it is that the last word is seldom said and ther is no opprobrium to having been the first to have gone on record. You become the mother of the idea.

So let me suggest that readers with good stories, good as far as they have gone, but incomplete, plat them in the fertile ground of the philatelic literature, like *The American Revenuer*, and see if sympathetic additions are not forth coming.

Richard F. Riley, ARA

Pre-Fee Stamp Document—

⁴*Ibid.*, 249.

⁵*Ibid.*, 361.

⁶House Exec. Doc. #67, 35th Congress, 2nd Session, January 25, 1856, pp. 58-62

⁷*United States Consular Regulations, 3rd edition.* Washington: French & Richardson, 1868:544-549.

⁸Fairburn, W.A. *Merchant Sail, Vol. V.* Center Lovell, ME: Fairburn Marine Foundation, Inc., n.d.:3515, 3518.

⁹11 *Stat.*, 64.

¹⁰34 *Stat.*, 99.

¹¹Hasse, A.R. *Index to United States Documents Relating to*

Foreign Affairs, 1828-1861, Part III. Washington: The Carnegie Institution of Washington, 1921:1711.

¹²10 *Stat.*, 622

¹³Gauss, C.E. *A Notarial Manual for Consular Officers.* Washington: Government Printing Office, 1921:10.

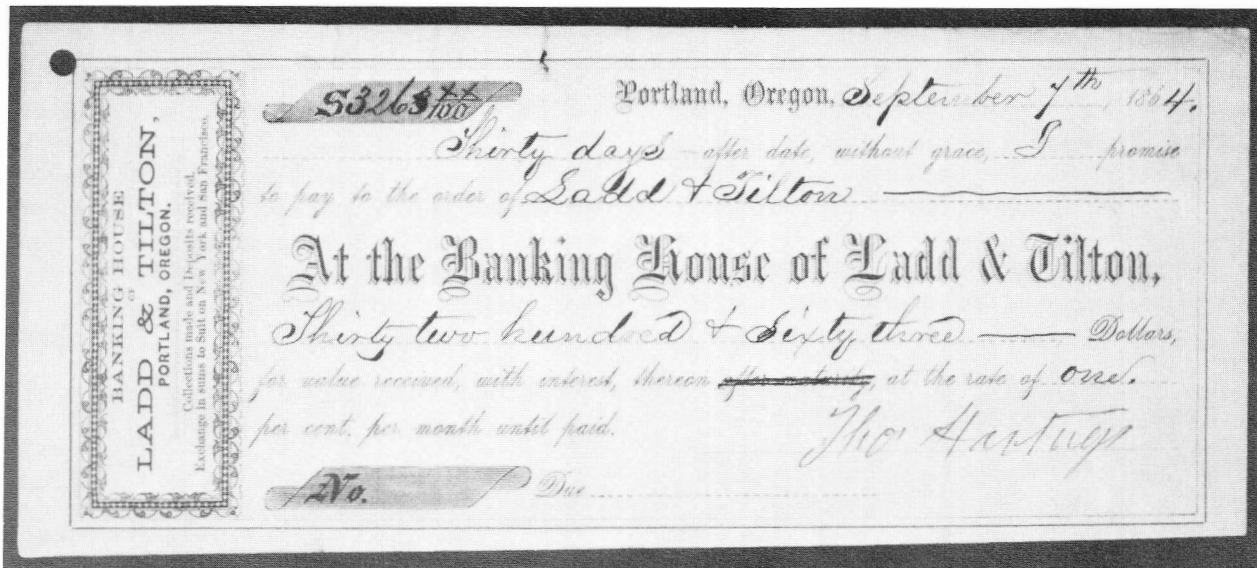
¹⁴*Commercial Relations of the United States, 1900, Vol. 1.* p. 313.

¹⁵Gauss, *loc. cit.*, p. 14.

¹⁶*Commercial Relations of the United States, 1857.* p. 511.

¹⁷*Register of the Department of State.* Washington: Government Printing Office, 1922:168.

1864 Oregon Promissory Note Bearing a Previously Unrecorded Block of Five of the 30¢ Inland Exchange Part Perforate



by Michael Mahler, ARA

In its purest form, fiscal history concerns itself with only three aspects of any revenue-stamped document: the type of document (as defined by the tax schedules), the tax rate paid, and the stamp(s) affixed or imprinted. However, collectors of stamped documents from the American West are often forcefully reminded that the market value of a piece may have little or nothing to do with the factors just cited. Other determinants of value include the place of origin, historical significance or local color, the individual or company executing the document, visual appeal, and so on. These factors of course come into play in the evaluation of any document, not just those from the West, but are much more likely to be considered significant, and valued accordingly, by collectors of western paper.

The period of extensive Civil War documentary taxes, 1862-1872, also saw the creation of the Territories of Arizona, Idaho, Montana, and Wyoming, and the District of Alaska, so any stamped document from these places has a good probability of being historically interesting. The same can be said for documents from any of the seven other western Territories, all but one newly formed during 1850-1861* and all of which

*The exception is the so-called "Indian Territory," created in 1834.

retained their territorial status into the stamp period. In the entire West, only California and Oregon had achieved statehood before the stamp taxes commenced, and even they were still sparsely populated outside of San Francisco and Portland, with little paper surviving.

Consider now the piece whose front is shown in Figure 1. The Oregon origin makes it a premium item, even if it is from Portland, which appears to have generated about 90% of the surviving paper from that state, and the usage by early bankers Ladd and Tilton is certainly a plus. My correspondents from other parts of the country are consistently amazed at the fervor with which the paper-collecting game is played in the West, and when I saw this piece in a show dealer's stock, priced at \$105 solely on the basis of what appears on its front, for once I had to agree. I pick up Oregon documents when the price is right, but this was at least three times what I would have been willing to pay, assuming the stamps affixed were nothing special.

The note was for \$3263, which at the 1864 Inland Exchange rate of 5¢ per \$100 called for a tax of \$1.65. Out of curiosity I turned it over to see how this had been paid, to find a 5¢ Agreement, a 10¢ Inland Exchange, and a *block of five* of the 30¢ Inland Exchange part perforate. I may not have the Scott values for First Issues committed to memory, but I knew



I had certainly never seen anything like this on a document before.

"These must be pretty good stamps," I mused, knowing the remark would arouse no curiosity.

"Your're paying for what's on the front," came the reply, this from a fellow who had probably never looked twice at a Scott catalog—and in his defense, would almost never have benefitted from doing so. How many times, for example, would a note like this have stamps that would alter a \$105 price tag? I was virtually certain this was one of those times, though, and decided maybe this piece was in my price range after all. After some haggling I bought it, and once home was delighted to see that a block of four of R52b is listed but unpriced in Scott, and that Turner (1965) listed a vertical strip of three as

the largest known multiple.

My dealer friend might wince if he knew I'll be mounting this note with the printed side down, but I know he wouldn't begrudge me my find; for him the great convenience of simply ignoring the stamps on documents in his stock is compensation enough for the occasional loss when a better stamp slips through unnoticed. And from my admittedly subjective point of view, this bit of philatelic good fortune was well-deserved compensation for the dozens of western documents bought at fifty, a hundred, or even a thousand times the value of the stamps affixed!

References

Turner, G.T. Multiple Pieces of U.S. Revenues 1862-1872. *The Bureau Specialist*, 1965.

Literature in Review

Les Timbres Fiscaux Cantonaux de Vaud (The Revenue Stamps of the Canton of Vaud) by Denis Gainon and Robert Hürlimann. 34 pages, A5, card cover, priced, illustrated. Published by the Study Circle for Fiscals of the Swiss Postal Stationery Collectors' Society (SSCEP) Available from the SSCEP, c/o Robert Hürlimann, Grünweg 2, CH-2502 Biell/Bienne, Switzerland for SFr 10 plus SFr. 1.60 for packing and postage by sea mail.

There is quite some activity in Switzerland concerning the systematic listing of revenue stamps. The two authors of the above named study are concluding, with this pamphlet (the fifth in a series), the methodical treatment of the revenue stamps of French-speaking Switzerland. Previous publications (still available) covered the cantons of Geneva, Gribourg, Valais/Wallis and Neuchâtel.

The listing concerns itself with state issues only (no community listings) but updates vastly what had been covered in catalogues of decades ago (40% more stamps are identified than in the Schaufelberger catalog). Stamps are shown by categories of Commerce, Droits Réels/Registre foncier, Droit de Timbre, Taxe Personnelle, Poursuites et Faillites, Tribunaux (Judiciary), Contrôle des Automobiles, Taxe d'état/Chiens (dogs), Émoluments Chancellerie/Préfectures, Affiches (posters), économie de Guerre, Poids et Mesures (weights and measurements), Pêche (fisheries), E.I.C. (Department of Agriculture, Industry and Commerce), and Mensuration Cadastrale (title search et al).

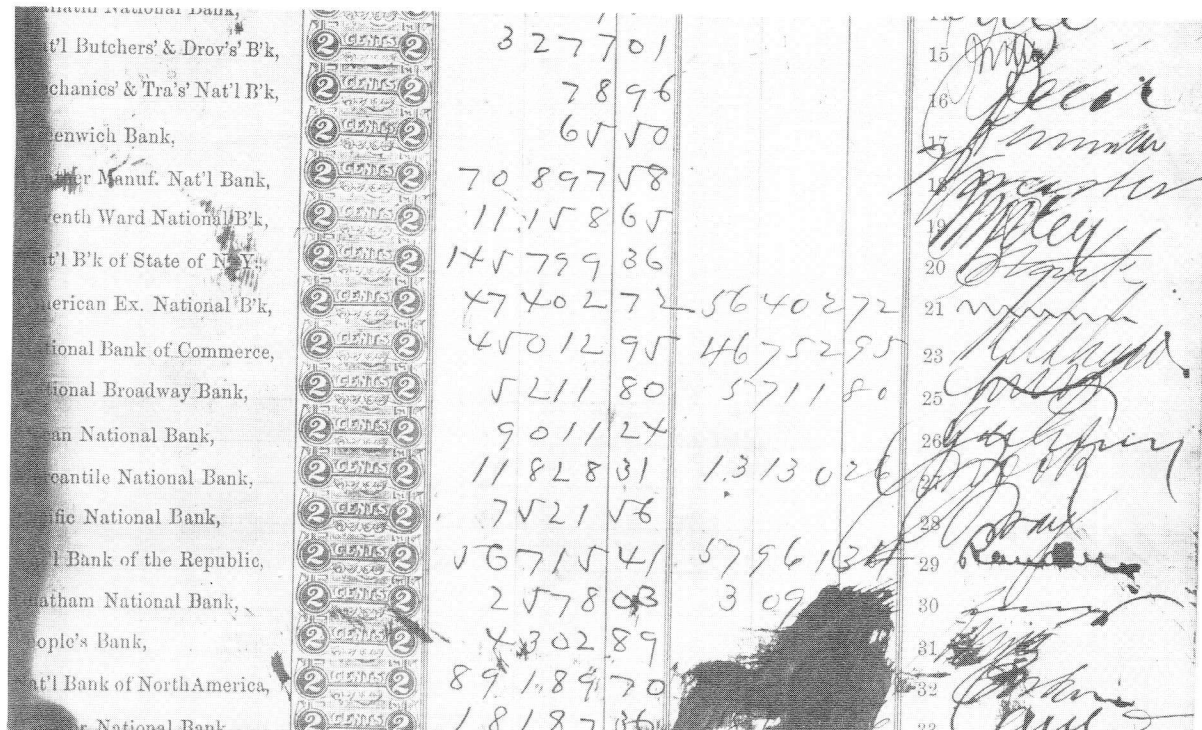
Every item is priced (in Swiss Francs); very helpful, enlarged illustrations show differences in subtypes or printings; illustrations are satisfactory or better; and the entire publication is extremely clean and clear, to the point that its being in French only makes not the slightest difference.

The publication which should make collectors of fiscals from this area rather happy, is available from Robert Hürlimann. Personal checks are discouraged.

Felix Ganz

Pay to the Order of...(3)

The Tapeworms and the New York Clearing House Association Bank Numbers



A portion of an RN Type A imprint, the tapeworm. This section shows the entry for member number 25 of the New York Clearing House Association, the National Broadway Bank.

by Ben Czech

The last column left the reader with the unsolved mystery of the name of the bank who had cashed the draft of the Rockland County Bank illustrated in that column. The clue to the identity of that bank lies in the written and handstamped number 25, the number of the bank assigned to it by the New York Clearing House Association.

The most convenient source of the bank numbers used and the identity of the corresponding bank can be found on those most spectacular examples of the American Phototype Company's type A imprinted revenue, the tapeworms. The first column contains the list of the banks that were members of the New York Clearing House Association and in the rightmost column there is a printed number, the number of the bank assigned by the Association.

So bank number 25 is the National Broadway Bank, and the payee deposited this check in his account at the National Broadway Bank, or he cashed it at the National Broadway Bank where he must have been known. The tapeworms then become an invaluable resource for studying the checks of the

banks of New York City, i.e., Manhattan for 1865 and 1867, the only two years from which the tapeworms are known.

These numbers were assigned to the bank on their joining the Clearing House Association. The original members were assigned their number on the basis of the order of their founding. Thus, the venerable Bank of New York was assigned number 1; The Manhattan Company was assigned number 2; and so forth. If a bank left the Clearing House Association, its number was never reassigned. If a bank later rejoined, it was assigned a new number. The Bowery Bank was originally bank number 24. A search of the tapeworms for either bank number 24 or the Bowery Bank will be fruitless, because the Bowery National Bank (by 1865 it had become a national bank) was no longer a member of the New York Clearing House Association. When it rejoined later it was assigned bank number 70 (Spahr, 1926).

References

Spahr, W.E. *The Clearing and Collection of Checks*. New York: The Bankers Publishing Company, 1926.

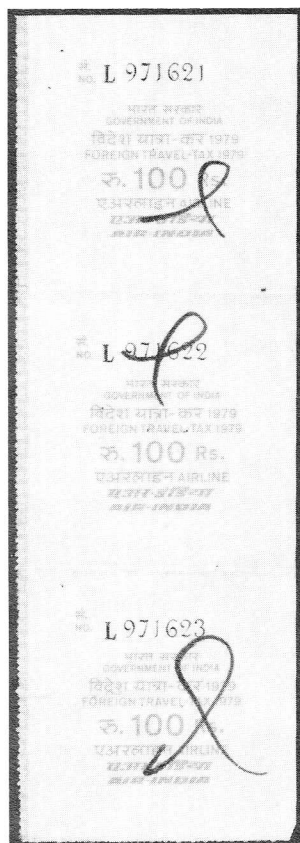
Airport Tax

by A. M. Mollah, ARA

Effective July this year, the International Departure Tax from Indian Airports has been increased to Rs. 300. We have expected a new stamp to replace the existing Rs 100 stamps, however, the authorities decided to use three of the current Rs. 100 stamps to collect the new increased tax.

Illustrated here is a strip of three such stamps (reduced). In fact, this portion is only the right half of the complete stamp. This half is kept on the coupons lifted by the airline, the other half goes on the passenger's ticket jacket.

The stamps are printed in blue by offset on thick wove paper watermarked with multiple Ashoka capitals. This particular design is used for Air India, and examples for other airlines should also exist.



The stamps are prepared in sheets of five in a single column with the outer edges imperforate and with roulettes between the stamps and also vertically for the easy separation of the two halves. A black six digit machine printed number with a single letter prefix appears on each stamp. Several sheets are bound together to form a book.

Revenues featured at recent FIP exhibitions

Two relatively recent international philatelic exhibitions have featured revenue stamps in the Court of Honor. At Praga '88 held in Prag, Czechoslovakia, August 26 to September 9, 1988, and at Bulgaria '89 held at Sofia, Bulgaria, May 22-31, 1989.

Robert Cunliffe exhibited his collection "Revenue Stamps of the USA" at both of these shows. Since exhibiting in the Court of Honor is by invitation only, this can be interpreted as yet another sign that changes are taking place in regards to the acceptance of revenues in exhibits outside of the U.S. and Canada.

It should also be noted that in conjunction with Stamp World London 90 this coming May, there will be a FIP congress. It is expected that the subject of exhibiting revenues in FIP sanctioned exhibitions will be discussed and quite possibly some action taken.

State Revenue Newsletter: Sep-Oct 1989

The September-October, 1989, issue of the *State Revenue Newsletter* features a lengthy lead article "Fusion Decals. These are heat transfer decals as opposed to the older water transfer decals. They are produced by the Meyercord Company who also produces the equipment for affixing them to the cigarette packs. They are widely used by most states and are illustrated in the article.

There are additional short articles about New York Fish and Game stamps, Texas Cigarette Decals, American Bank

Note Company Specimens and Proofs from the Hubbard Collection and Michigan Salmon Snagging Stamps.

The *State Revenue Newsletter* is published bimonthly by the State Revenue Society. Dues are \$4 per year which includes a subscription to the newsletter. A sample copy is available for \$1 from Secretary Terence Hines (Box 629, Chappaqua, NY 10514-0629) who will also furnish membership information.

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Switzerland

Handstamped and Embossed Revenues of Canton Schwyz

by Donn Lueck, ARA

The appearance of this article constitutes the first attempt at listing the revenue paper of Canton Schwyz. This does not purport to be a complete listing, nor has any attempt been made to price these items. Information leading to adequate pricing is unavailable at this time. Later, with receipt of further information, such an attempt may be made.

We trust that information presented herein will enable those of you in possession of such material to better categorize your collection. Readers able to shed additional light on these items are invited to correspond with the author at Box 11582, Phoenix, AZ 85061.



Handstamped Revenue Paper

A single-line oval 24 x 28 mm with the Arms of Schwyz in the center. Inscribed on either side of the arms is "CANTON SCHWYZ." The value is at the bottom of the oval. All handstamps are in violet on white wove paper. The following values are known:

- 10 RAPP.
- 20 RAPP.
- 40 RAPP.



Embossed Revenue Paper

A colorless embossing 21 x 25 mm with the Arms of Schwyz in the center. Inscribed on either side of the arms is "CANTON SCHWYZ" with a wreath around the arms and inscription separating them from the frame line. A value tablet is at the bottom of the embossing. The following value is known:

10 RAPP.

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Addenda and corrigenda for Volume II of the Revenue Stamps of Germany

by Martin Erler, ARA

The following additions and corrections should be made to copies of the the *Catalogue of the Adhesive Revenue Stamps of Germany, Volume III, Old German States to 1945* Anhalt to *Jurhessen* by Martin Erler and John A. Norton.

Anhalt: page 14: This set of stamps is now known in collector's hands.

Page 15: Two types of overprint exist, 26 x 3 mm and 28 x 3.5 mm.

Bayern: page 33: Essays VI ff exist in the following denominations: 10, 20, 30, 40, 50, 60, 70, 80, 90 Pf. and 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 Mark. All are pale brown carmine.

Page 38: add: 77A 1000 Milliarden on 100 000M light brown lilac.

Page 43: add: C7A 2,40 Rm orange and black (1942).

Braunschweig: Page 61: add:

67 2RM bistre & grey

70 7 1/2RM bistre & blue

72A 30RM bistre & orange

73 50RM bistre & dark blue

74 100RM bistre & blue green

Page 64: add: 31A 2 Goldmark/25.000M grey and brown

Bremen: Page 69: stamps 1 and 2 exist rouletted 11.

Page 71: Stamps 9 and 12 exist rouletted 11.

Add: 13F 36 Grote orange (color error!)

Page 78: add: 37d 10Pf. bright blue

38d 20 Pf. bright blue

Page 96: Bottom line: The 1 RM brown exists.

Hamburg: Page 131: add: 7d 50Pf. lilac & grey

8a 60Pf. light red brown & grey violet

9a 80Pf. light brown & buff (apparently war issues)

Page 136: add: 64 3RM orange & yellow

Harbor issues will be completely redone and published soon in TAR.

Add: Motor vehicle fees/drivers license fees:

1 7,50 RM black on red

Hessen-Darmstadt: Page 179: The 40 RM exists.

Kurhessen: Page 208: The A2 is apparently a cut out from a revenue stamped calendar.

Israel & Holy Land

Wanted:

Israel Revenues, 1985 Faucet & Tree, 5000 Sheqels, 10000 & 20000 sheqels, with Tabs.

Gaza 1985, 10000, 20000, 25000 and 50000 Sheqels.

Palestine 1918, H.J.Z. Railways Tax, Bale #113 & 114.

Israel errors of all types.

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3. Allied Dollar stamps of WWII on passport pages.
4. 30 different Postal Money Orders
5. Consular stamps on passport pages
6. All sets issued from 1967-88 in the occupied areas.
7. The Provisional set of 1948, OTSAR HAAM known as "The Siege of Jerusalem Revenues" mint & used and the rare PROOFS, ESSAYS, MAJOR ERRORS...
8. H.J.Z. Railway Tax for Mecca of 1918, for Railway collectors...

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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.

Walter H Adler 4715, 14806 Wood Home Rd, Centreville, VA 22020, by Victor Kreloff. Austria, Germany, Hungary, Philippines.

David Alex 4716, 600 Naples Court, #306, Glenview, IL 60025, by Ronald E Leshner. All US Scott and non-Scott, states.

Paul D Angenend 4714, Box 2207, Austin, TX 78768, by Eric Jackson. US and possessions.

Raymond J Barrette 4713, 45 Varney St, Lowell, MA 01854, by Ronald E Leshner. US documentary, stock transfer, potato tax, savings, telegraphs; also France, Monaco, Canada.

Gerald F Bennett 4704, 1814 Pleasant St, Fall River,

MA 02723, by Eric Jackson. US, incl states; Canada; perfins.

Barry Q Boggio 4706, 5020 S Lakeshore Dr, Chicago, IL 60615, by Donald L Duston. Germany and Liechtenstein.

Robert E Johnson 4707, Box 307, Putney, GA 31782, by Secretary. Dealer—South Georgia Stamps.

Edward J Kirchgessner 4712, by Eric Jackson. US R, RB, RC, RE, RJ, telegraphs.

Louis V Marchand 4710, 1728 3rd Ave S, Apt 306, Minneapolis, MN 55404, by Secretary. US revs and taxpays.

Michel Paquin 4709, 210 8e Rue Ste-Marthe, Cap de la Madeleine, PQ G8T 4L1, Canada, by Secretary. Canada revs.

Kathie A Raymer 4708, 750 167th St, Gardena, CA 90247, by Eric Jackson. Early US.

Max W Stringer 4711, 2404 Water Well, Austin, TX 78728, by Eric Jackson.

Richard B Sutphen 4705, 500 Alma Real Dr, Pacific Palisades, CA 90272, by Eric Jackson. Early revs.

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.

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., Peuitou, Taipei 112, Taiwan, ROC

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.)

Eddie D Wyatt 4717, 151 Bishop Ave, Apt H22, Secane, PA 19018, by Eric Jackson. US revs, M&M, beers. *Highest membership number assigned on this report is 4717.*

New Members

Numbers 4688-4698

Applications for Reinstatement

Richard S Joan 4439, 1135 Glen Leven, Ann Arbor, MI 48103, by Secretary. Federal beers, silver tax, ducks.

Bert Kiener 1247, 59 Running Creek Circle, Rochester, NY 14623, by Richard Friedberg. US proprietary and private die medicine.

Mitchell K Krevor 1390, 150-38 9th Ave, Whitestone, NY 11357, by Ronald E Leshner, US.

Eidseil C Stanford 204, 12001 12th Ave S, Seattle, WA 98168, by Secretary. Literature of US, GB, Canada, incl govt publications.

Bruce L Whyte 2302, 7577 Feder Rd, Galloway, OH 43110, by George Kramer. State revs, US telegraphs.

Deceased

Mae D Dean

Membership Summary

Previous membership total	1458
Applications for membership	14
Applications for reinstatement	5
Deceased	1
Current membership total	1476

Winners—continued from page 190

The ARA Grand Award was a brass antique Post Office box set into a wooden box making a coin bank. This year also marked the first year that ARA medals were given. The medal was designed and sculpted by ARA member Domenico Facci of New York City. Mr. Facci is a noted sculptor who has executed numerous other medals for various awards. The ARA is most fortunate to have his services. These medals will only be given at ARA convention shows and the possibility of winning one should serve as an extra incentive for entering the competition at our annual conventions.

The following is a summary of the award winners:

Dayton Stamp Club Single Frame Exhibit Award—Second

State Issues of Mexico; Coahuila 1878, Toluca 1863, Campeche 1875 and City of Morelos 1885—George Kramer

AIRPEX Bronze and ARA Bronze

Ottoman Empire Revenues—Dr. Leon Churney

Swiss Local Revenue Stamps, 1858-1900—George Kramer

AIRPEX Silver-Bronze and ARA Bronze

So What Are Revenue Stamps Anyway?—Mike Milam

AIRPEX Silver and ARA Silver

U.S. First Issue Revenue Stamps—Mike Milam

Cancels on U.S. Revenues Used by Railroad, Shipping and Express Companies—Harry R. Johnson, Sr.

Holyland, Palestine and Israel Revenues—Larry Cohn

U.S. General Issue Proprietary Revenue Stamps, 1/5 Cent to \$1.00, 1871-1919—William Gerlach

IOU...and the Government Too, A History of Federal Taxation of Promissory Notes—Bob Patetta

Mexican Revenues, 1863-1915—Stephen K Matte (Also the American Association of Philatelic Exhibitors award for presentation)

North Carolina Revenue Stamps—Scott Troutman

AIRPEX Vermeil and ARA Gold

U.S. Private Proprietary Stamps—William M Fitch

Railroad Company Cancellations on U.S. Revenue Stamps,

1862-1872—Michael J. Morrissey (also the U.S. Cancellation Club's Charles D. Root Memorial Award)

U.S. Taxed Photographs, 1864-1866—Bruce Baryla

Philippine Islands Revenues, U.S.A. Giro Issues—Donn A. Lueck

AIRPEX Gold and ARA Gold

U.S. Private Die Stamps, A Visual Reflection of Some Engraving and Siderographic Technics—Richard F. Riley (Also AIRPEX Grand, ARA Grand, APS Medal of Excellence—pre-1940 and APS Research Award)

Pre-Prohibition Tax Paid Federal Beer Stamps—Richard Joan (also Bureau Issues Association "Statue of Freedom" Award)

The First Federal Issue, 4 Cent to 1 Dollar Values—Henry H. Fisher

The Papal Sellado of the Spanish Colonial Audencia of Quito, 1640-1823—Henry B. Madden

Monaco, Timbres Fiscaux—Jerold M. Massler

First Issue Perforated U.S. Revenues, 1862-1872 (Excluding Part-Perforated)—Daniel L. Rhoades

Additional Revenue Literature at STaMpsHOW 89

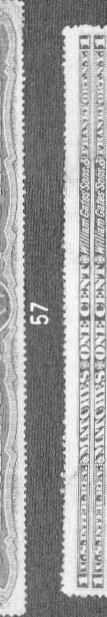
In the July-August issue of TAR (1989; 43:145) we made mention of awards granted at the STaMpsHOW 89 literature competition. Unfortunately, since this was produced as the result of a phone conversation and not as the result of seeing the palmaries, another revenue publication was overlooked. *The History of Oleomargarine Tax Stamps and Licenses in the United States* by Carter Litchfield was also exhibited. This volume was awarded a Gold medal which speaks highly of this fine book.

New York
Blas
Lawrence
which is hereby con-
firmed
Sweet
day



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Delivered and
received, and of the annual premium
of the
which shall be due and payable on every
State



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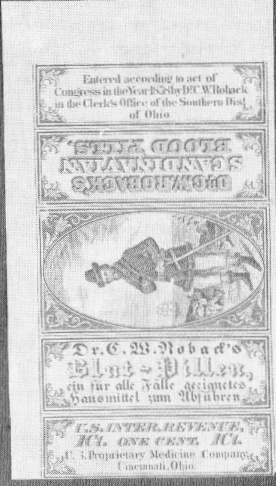
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MAIL AUCTION #47

CLOSING DATE: December 19, 1989

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

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

1	RB2a used on a Connecticut General Life Ins. Co., First Nat'l. Bank, Hartford, CT check, F-VF couple spindle holes	-----
2	RF21* VG	10.00
3	RFV3 VG straight edge at bottom PHOTO	100.00
4	RJA41 F-VF bit of soiling	12.00
5	RK1 F crease	25.00
6	RK33 F straight edge at top, faulty	27.50
7	RN-A10 cut square strip with bank names, broken at fold	150.00
8	RN-A10a cut square strip with bank names, VF	250.00
9	RN-B1a William Topping & Co. receipt, VF	20.00
10	RN-B3 National Citizens Bank, NY check VF	25.00
11	RN-B4 Rockland County National Bank, Nyack, NY draft, VF	45.00
12	RN-B10 C. S. Sloane & Co., Fourth National Bank, NY check, VF	20.00
13	RN-B16 North Pacific Transportation Co., Bank of California, San Francisco check, VF, William Vitale Bulletin No. 1 on back	12.50
14	RN-B17 same check as above, VF	12.50
15	RN-C17 cut square	(300.00)
16	RN-D1 First National Bank of Chillicothe, OH check, vignette of train at left, in blue, VF	-----
17	RN-G3* German American Bank, NY check, F	100.00
18	RN-J11* Hannis Distilling Co., National Bank of Commerce, Philadelphia check, F-VF	50.00
19	RN-P5 Crosby Opera House Art Ass'n. ticket, F a bit worn & creases	35.00
20	RN-Q1 cut square VF	15.00
21	RN-R6 cut square, cut close	50.00
22	RN-T6 cut square VF PHOTO	50.00
23	RN-V4 stamp redeemed cut square VF	10.00
24	RN-V6 stamp redeemed cut square VF PHOTO	50.00
25	RN-W2 cut square VF	10.00
26	RN-X4a F-VF corner crease, thin	20.00
27	RN-X5a Pere Marquette parlor car ticket, VF	15.00
28	RN-X7 imprinted directly over a type G FAC, National Bank of Commerce in New York check, VG faulty	-----
29	RO2b F thin, nicked at bottom PHOTO	60.00
30	RO10b F tone spot	15.00
31	RO12a F PHOTO	40.00
32	RO17a F toning	15.00
33	RO19b VF small hole, crease, nick in bottom margin PHOTO	75.00
34	RO20a black printed cancel, F couple tone spots PHOTO	30.00
35	RO21a F thins, few short perfs PHOTO	150.00
36	RO23a VG faulty	4.50
37	RO23b F thin, soiled, small tear	40.00
38	RO28a F	20.00
39	RO29a VG thins, perf faults	25.00
40	RO37b F creases, short perfs PHOTO	75.00
41	RO40d F sealed tear PHOTO	50.00
42	RO41b black printed cancel, F-VF thin spot	25.00
43	RO46a perfs added at top, other faults PH	100.00
44	RO52a F reduced to about 1/4" of design	50.00
45	RO55a F small stain, reduced to about 1/4" of design	17.50
46	RO59e F pinhole, thin spot, perfs clipped at right PHOTO	50.00
47	RO65a F thin spot, pinhole	22.50
48	RO66a F upper right corner nicked PHOTO	50.00
49	RO67b F bit of toning	15.00
50	RO68a F thin, couple short perfs PHOTO	100.00
51	RO72d F toned PHOTO	50.00
52	RO80b F PHOTO	27.50
53	RO80d F pulled perf at left	17.50
54	RO82c VG soiled	8.50
55	RO84a F thin spot, few short perfs	50.00
56	RO86c large thin, perf faults PHOTO	90.00

57	RO90a F creases, perfs added at right -PH	75.00
58	RO94d VG-F nick at bottom right corner PH	60.00
59	RO98a VG heavy crease	20.00
60	RO98b F perf faults, small abrasion	13.00
61	RO113e thin, perf faults	100.00
62	RO119b faulty	8.00
63	RO119c VF small sealed tear PHOTO	30.00
64	RO123a VG thin	10.00
65	RO126d VF PHOTO	30.00
66	RO131b F-VF crease, small sealed tear, thin spot PHOTO	70.00
67	RO138a thin, stains, few short perfs	25.00
68	RO141a F stained corner	20.00
69	RO142b F PHOTO	30.00
70	RO143a F pulled perf PHOTO	30.00
71	RO160a VG toned	6.00
72	RO164d F thin spot, tiny abrasion PHOTO	40.00
73	RO168d VG thin, toned	12.00
74	RO177a F bit of soiling, short perf	8.00
75	RO178a VG-F crease, thin PHOTO	45.00
76	RO178b multiple faults PHOTO	80.00
77	RO180b F crease, thin	15.00
78	RO181b F tiny abrasion PHOTO	30.00
79	RS1d VG creases, stain on back	45.00
80	RS16a multiple faults incl corner repair	60.00
81	RS19a F sealed tear PHOTO	50.00
82	RS21a F creases, short perfs	15.00
83	RS28a faulty	9.00
84	RS31a multiple faults incl missing corner	200.00
85	RS31d VG tear, soiling	45.00
86	RS36d VG faults, perfs added at top PHOTO	60.00
87	RS42b F heavy crease, thin	10.00
88	RS43a VG-F couple small repairs PHOTO	125.00
89	RS44b thins, tears, small piece missing	40.00
90	RS48d F small faults, abrasions PHOTO	70.00
91	RS56d F dirty, short perfs	70.00
92	RS59a VG thin	10.00
93	RS61d F thin, small colored in abrasion PH	75.00
94	RS65a F thins, small tear, toning PHOTO	55.00
95	RS66a F small piece replaced at top, few short perfs PHOTO	55.00
96	RS73a VF couple tiny faults PHOTO	60.00
97	RS83a VG faulty	25.00
98	RS83b VG creases, small tear	45.00
99	RS84a VF thins, bit of soiling PHOTO	100.00
100	RS88b VG-F	15.00
101	RS95c black printed cancel F short perf	17.50
102	RS99b perfs clipped as usual, thins	40.00
103	RS107b VG tiny tear, perf faults	25.00
104	RS117d F usual rough perfs, thin PHOTO	25.00
105	RS130b F thins, purple mss. cancel PHOTO	150.00
106	RS132d F large thins, creases, small tear	20.00
107	RS134a F-VF toning PHOTO	75.00
108	RS138c F-VF small thin PHOTO	25.00
109	RS142d VG-F PHOTO	45.00
110	RS148c F PHOTO	65.00
111	RS155a F short perfs PHOTO	35.00
112	RS165b F perf faults, bit of bluing PHOTO	120.00
113	RS168c F sealed tear PHOTO	100.00
114	RS172c F-VF bit soiled PHOTO	27.50
115	RS172d VG creased, tear, soiled	10.00
116	RS173b faulty	120.00
117	RS174jd F soiled PHOTO	150.00
118	RS178b F	15.00
119	RS178d F	17.50
120	RS179b F short perf, bit soiled	17.50
121	RS179d F perf faults	20.00
122	RS181d F-VF crease, sealed tear PHOTO	75.00
123	RS182b faults include sealed tears PHOTO	125.00
124	RS184d F-VF small faults, toning	22.50
125	RS185a F perf faults	17.50
126	RS190a VG creases, bit soiled	20.00
127	RS190c F creases, thin PHOTO	22.50
128	RS195a F	12.50

129	RS195b F	14.00
130	RS297d F-VF thin	17.50
131	RS208a VG multiple faults	9.00
132	RS208b F bit soiled	9.00
133	RS212c F light toning PHOTO	100.00
134	RS224d F few short perfs PHOTO	85.00
135	RS227a F thins, usual creases	50.00
136	RS230c F thin spot, few short perfs PHOTO	80.00
137	RS235b largely thinned, other faults	150.00
138	RS240d F	15.00
139	RS247a thins, couple tears, margins reduced PHOTO	135.00
140	RS249d VG thin PHOTO	125.00
141	RS253a multiple faults	25.00
142	RS263d F-VF small abrasion	17.50
143	RS266a F thin, soiled PHOTO	40.00
144	RS266b clipped top & bottom	30.00
145	RS266d clipped top & bottom, small faults	17.50
146	RS274c F short perf	20.00
147	RS288r F	6.00
148	RT12d F	6.00
149	RT24a F Short perf	22.50
150	RT25a F PHOTO	60.00
151	RT29d F toned	01.00
152	RT31b VG-F soiled, small tear	25.00
153	RT33c F thin, pulled perf	9.00
154	RVB2 used on certificate, heavy crease	25.00
155	RX40 VF	35.00
156	TAX-EXEMPT POTATOES 2 lbs & 50 lbs, booklet panes of 9 each, F-VF	-----

CLASS B CIGARETTES - Springer Catalogue Numbers

157	TB16b F-VF stain on back	9.00
158	TB31b VF	2.50
159	TB39 F-VF creases	6.00
160	TB45 VF creases	6.00
161	TB70a VF creases	4.50
162	TB90b F-VF	1.75
163	TB93a F-VF	4.50
164	TB97a F-VF	2.00
165	TB127 VF crease	2.25
166	TB139 F-VF	2.00
167	TB141 VF	2.75
168	TB144 VF creases	1.50
169	TB145 F-VF thin spot	3.50

DANISH WEST INDIES - U.S. VIRGIN ISLANDS

Catalogue Numbers used are from the listing by L. J. Baird in the March 1977 issue of The American Revenuer

170	DWI R1* F-VF	-----
171	R2* F-VF	-----
172	R4* F-VF	-----
173	R6* VG	-----
174	R8* VG	-----
175	USVI R2 corner crease, short perfs	-----
176	R8* F-VF	-----
177	R13* F-VF short perf PHOTO	-----
178	R21* F-VF	-----
179	R22 F-VF corner crease	-----
180	R23 F-VF	-----
181	R28* F PHOTO	-----
182	R33* F-VF crease	-----
183	R34* F-VF	-----
184	R42* crease	-----
185	R45* VF	-----
186	R46 F-VF	-----
187	R49* VF	-----
188	R68* VF	-----
189	R70* VF	-----
190	R71* VF crease	-----
191	R73* VF	-----
192	RJV2 faulty	-----
193	RJV3 F thin, close margins	-----
194	RJV4 F close margins, scrape on face	-----
195	RJV7 F close margins	-----
196	RJV15 VF PHOTO	-----
197	RFV2h* F PHOTO	-----
198	RFV2i* F PHOTO	-----

RYUKYU ISLANDS - Scott Catalogue Numbers

199	R1* VF	10.00
200	R2* VF	15.00
201	R6* VF PHOTO	60.00
202	R9* F-VF	20.00
203	R11* F-VF	30.00
204	R12* VF PHOTO	60.00
205	R15* VF couple short perfs PHOTO	300.00
206	R17* VF	2.50
207	R19* VF	5.00
208	R20* F-VF	10.00
209	R23* VF	20.00

END OF SALE THANK YOU!

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

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. *733*

For Sale: Catalog of 160 Ohio R5 (Hubbard) sales tax receipt scratch marks. \$4.00 postpaid. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003. *734*

Puerto Rico revenues for sale, Collection of 244 stamps and 3 slave documents (1870s) including Giro, Testaments, Customs (11), Sello (41), Boutwell wines (\$45 Scott), 1900 Internal Revenue, 1902 Excise (8) and Documentary 1936-53 to \$10 and others. \$250 including postage and packing. Donn Lueck, Box 11582, Phoenix, AZ 85061. *735*

Wanted!! Complete PERFINs (perforated initials/symbols) on worldwide revenue stamps, especially form scarcer revenue stamp nations. Perfin must be complete (example: "K.B.") and not simply cancellation punches which often resemble perfin. Will send you two foreign revenues for each revenue perfin you send me. Bonus for better! Jacob Kisner, 254 Park Avenue

South, PHF, New York, NY 10010.

736

Looking for ARA members who've interest in acquiring US revenues on original docs. Have many unusual, early matching usages, RN's, vignettes, checks, drafts, etc., to offer. Just let me know your interests and I'll take it from there. Gene R. Gauthier, P.O. Box 2548, Oshkosh, WI 54903. Serious buyer too of US revenue collections and accumula-

tions.

737

ARA members who've interest in acquiring US revenues on original docs. Have many unusual, early matching usages, RN's, vignettes, checks, drafts, etc., to offer. Just let me know your interests and I'll take it from there. Gene R. Gauthier, P.O. Box 2548, Oshkosh, WI 54903. Serious buyer too of US revenue collections and accumulations.

737



WE BUY DUCKS

"FASTEST CHECK IN THE WEST"

MNH	F-VH NH	XF NH	MNH	F-VH NH	XFNH
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.		

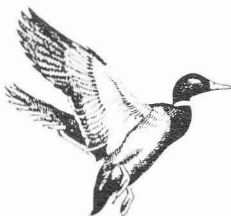
Used • Sound • Minimum \$2.25 each • Higher prices for early issues.

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.
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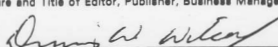
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3. Frequency of Issue 10 times	3A. No. of Issues Published Annually 10	3B. Annual Subscription Price \$15.00
4. Complete Mailing Address of Known Office of Publication (Street, City, County, State and ZIP+4 Code) (Not printers) The American Revenuer, Box 56, Rockford, Iowa 50468-0056		
5. Complete Mailing Address of the Headquarters of General Business Offices of the Publisher (Not printers) The American Revenuer, Box 56, Rockford, Iowa 50468-0056		
6. Full Names and Complete Mailing Address of Publisher, Editor, and Managing Editor (This item MUST NOT be blank)		
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Editor (Name and Complete Mailing Address) Kenneth Trettin, Box 56, Rockford, Ia 50468-0056		
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