



The American Revenueuer

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Panama; as much in
the news today as two generations ago, and private
die stamps and their facsimiles played a part.
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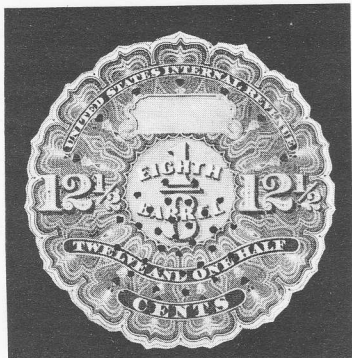
◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MARCH, 1990

Volume 44, Number 3
Whole Number 422

U.S. Revenue Auctions

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The American Revenuer

The Journal of International Fiscal Philately

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Whole Number 423

Embossed Revenue Work in Progress

Vince Combs, author of *First Federal Issue, Second Federal*, and soon to be published *Third Federal Issue*, all on the embossed stamped revenue paper of the United States (Scott's RMs), is in the process of assembling data preparatory to publishing a catalog on the varieties and usages of these early revenues. He has already contacted many ARA members who have given him inventories of their RM holdings.

The RMs being covered are: RM45 - RM247, RM260 - RM271, RM275 - RM286, RM400, RM451 - RM459, RM466 - RM488; RM501 - RM562 and RM 575.

He asks that those having any of the above RMs

send him a listing of their holdings. For the first three issues he would like the Scott number, the paper, the date and the usage (promissory note, penal bond, bill of lading and so forth). For the various Licences and Supervisors' Seals he would appreciate receiving the Scott number, the date, the date of issue and appropriate details, such as duration of license, any added tax indicated, use in city or country, whether spirits, wines or teas being imported, etc.

He invites correspondence. Any correspondent will be reimbursed for postage. Strict confidentiality is guaranteed. Send to Vince Combs, 12189 Ironwood Drive, Yuma, Arizona 85365.

State Revenue Newsletter—Jan-Feb

The January-February issue of the *State Revenue Newsletter* features a lead article about the new Texas Drug stamps (high value face value \$100,000). Additionally, it features "Alabama Local Revenue Stamps: Current Issues" and "Bingo Stamp Checklist—Update." There are numerous short items about various new and old state revenues in addition. Although not an article, this issue contains a four page listing of state and local revenue stamps available from the

State Revenue Society, normally at face plus postage. This is a very useful service of the society.

The *State Revenue Newsletter* is published by the State Revenue Society. Annual dues are only \$4 and include the bimonthly newsletter. A sample copy is available for \$1 and/or membership information from the Secretary, Terence Hines, Box 629, Chappaqua, NY 10514-0629.

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The Harbor Fee Stamps of the Port of Hamburg

by Martin Erler, ARA

Continued from 1990 February; 42:42.

Harbor Fees of the Overseas Steamship Lines Afrika Linien GmbH.



figure 55



figure 56

Perf. 11 1/2

19.5 x 25 mm, Unwatermarked
1910/1921

BCA1	55	10 Pf	rose (1913)	1.00	1.00
BCA2	55	30 Pf	emerald (1913)	.60	.60
BCA3	55	50 Pf	violet (1913)	.80	.80
BCA4	55	60 Pf	blue	1.50	1.50
BCA5	56	1 M	green olive	2.50	2.50
BCA6	56	3 M	orange	3.00	3.00
BCA7	56	5 M	red (1921)	3.00	3.00



figure 57



figure 58



figure 59



figure 60

Perf 11 1/2; 12

Unwatermarked, 25 x 19.5 mm.

1919/1922

BCA8	57	10 M	dark blue	1.50	1.50
BCA9	58	20 M	dark bluish green	2.00	2.00
BCA10	59	50 M	brown (1921)	2.00	2.00
BCA11	60	100 M	orange	3.00	3.00
BCA12	60	500 M	red brown (1921)	2.00	2.00
BCA13	60	1000 M	violet (1921)	2.00	2.00



figure 61



figure 62



figure 64



figure 63



figure 65

Overprint on previous issues

1919/1922

BCA14	61	2m/60PF	blue (1919)	4.00	4.00
BCA15	62	100M/30Pf	emerald [red brown]	1.50	1.50
BCA16	63	500M/50Pf	violet (1921)	1.50	1.50
BCA17	64	3000M/5M	red (1922)	1.50	1.50
BCA18	65	5000M/3M	orange [blue] (1922)	1.50	1.50



figure 66



figure 67



figure 68

Perf 11 1/2

Unwatermarked, 32 x 24.5 mm

BCA19 66 30.000 M a. gray green 2.00 2.00
b. dark gray green ... 2.50 2.50

BCA20 66 100.000 M brown 3.00 4.00

BCA21 66 500.000 M light blue 4.00 6.00

30 x 21 mm

BCA22 67 2 Millionen M purple 4.00 6.00

BCA23 68 5 Millionen M orange 4.50 7.00

Deutsche Ostafrika Linie— Woermann Linie



figure 69

Perf. 14

Inscribed: Kaigeld/Woermann-Linie A.G., 19 x 24 mm, Unwatermarked

1903

BCB1 69 5 Pf blue 3.00 2.50

BCB2 69 10 Pf carmine rose 3.00 .80

BCB3 69 30 Pf light brown 3.00 .80

BCB4 69 50 Pf dark gray 4.00 1.50

BCB5 69 1 M light green — 2.00

BCB6 69 3 M orange — 3.00

Inscribed: Anhaltegebühr or Teilschein

BCB7 1 M violet (Anhaltegebühr)— —

BCB8 30 Pf blue (Teilschein)— —

Inscribed: Woermann-Linie, Watermarked crosses and circles.

1908

BCB9 70 5 Pf blue 2.50 2.00

BCB10 70 10 Pf a. carmine 2.00 .60

b. rose80 .40



figure 70



figure 71

BCB11 70 30 Pf a. light brown 2.00 .80

b. olive brown 2.00 1.00

c. gray brown 2.00 1.20

BCB12 70 50 Pf a. dark gray 3.00 .80

b. dark brown gray ... 5.00 5.00

BCB13 71 1 M a. green 3.50 .80

b. yellow green 5.00 3.00

BCB14 71 3 M orange 2.00 1.50

BCB15 71 5 M blue 5.00 3.00



figure 72

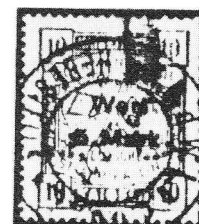


figure 73

Perf. 14, 11

Inscribed: Teilscheinmarke, 31 x 19 mm, watermarked crosses and circles.

1908

BCB16 72 30 Pf a. blue (perf 11) 5.00 .30

b. blue (perf 14) 10.00 4.00

Perf. 14

Inscribed: Teilschein-Marke, 45 x 25.5 mm, watermarked crosses and circles.

1913

BCB17 60 Pf dark blue — —

BCB18 1 M green — —

1920?

BCB19 73 5M/10Pf rose (on No. 10) 10.00 10.00

Hamburg Amerikanische Paketfahrt A.G.

Quai Fees

Perf. 14

Watermarked crosses and circles, 18.5 x 21.5 mm, value in black.



figure 74

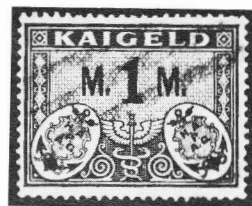


figure 75

1908

BCC1	74	5 Pf	a. gray	1.00	.30
			b. gray blue	1.00	.30
BCC2	74	10 Pf	a. light brown	1.00	.30
			b. brown	1.00	.30
BCC3	74	30 Pf	a. lilac	1.50	.50
			b. violet	1.50	.50
BCC4	74	50 Pf	a. light green	1.50	.60
			b. green	1.50	.60
BCC5	74	60 Pf	red lilac	2.50	1.50
BCC6	75	1 M	a. dark blue	3.00	.80
			b. blue	3.00	.80
BCC7	75	2 M	yellow green	3.00	1.50
BCC8	75	3 M	a. salmon	3.00	1.50
			b. orange red	3.00	1.50
BCC9	75	5 M	orange	6.00	4.00



figure 76

Value in same color as stamp.

1914

BCC10	76	5 Pf	light gray .....	.60	.60
BCC11	76	10 Pf	light brown .....	.60	.60
BCC12	76	30 Pf	light lilac .....	.80	.80
BCC13	76	50 Pf	light green .....	.80	.80
BCC14	76	60 Pf	pale rose	1.00	1.00
BCC15	76	1 M	light blue	2.00	2.00
BCC16	76	2 M	pale green	1.50	1.50
BCC17	76	3 M	pale salmon	3.00	3.00
BCC18	76	5 M	pale orange	4.00	4.00



figure 77

Issue of 1914 overprinted in black.

1924

BCC19	77	27 G.Pf/50 Pf	light green	4.00	—
BCC20	77	47 G.Pf/50 Pf	light green	4.00	—



figure 78



figure 79

Perf. 11 1/2

Unwatermarked, 20 x 25.5 mm.

1925

BCC21	78	10 Pf	slate	1.00	.50
BCC22	78	30 Pf	a. violet blue	1.50	.50
			b. light blue violet	1.50	.50
			c. blue violet	1.50	.50
BCC23	78	50 Pf	a. orange red	2.00	.80
			b. red	2.00	.80
BCC24	79	1 M	orange	—	.80
BCC25	79	3 M	brown	—	2.00
BCC26	79	5 M	.....	—	5.00



figure 80

Teilschein

Perf. 14

Watermarked crosses and circles, colored underprint, 23 x 26 mm.

1908

BCC27	80	30 Pf	blue, (orange)	10.00	10.00
-------	----	-------	----------------------	-------	-------



figure 81

Perf. 11 1/2

Unwatermarked, 34.5 x 22.5 mm.

1910?

BCC28 81 30 Pf black, yellow, blue 3.50 1.50



figure 82



figure 83



figure 84

figure 85



figure 86

figure 87

Kaigeld issue of 1914 with black overprint. Type I: 0—6 mm high, Type II: 0—6.5 mm high

1919/1923

BCC29	82	2.50M/5Pf	light gray	2.00	3.00
BCC30	82	M3/5Pf	light gray	2.00	3.00
BCC31	82	M30/5Pf	light gray	2.00	3.00
BCC32	82	M50/5Pf	light gray	6.00	8.00
BCC33	82	M100/5Pf	light gray	3.00	4.00
BCC34	83	M500/30Pf	pale lilac	6.00	8.00
BCC35	83	M1000/30Pf	pale lilac	4.00	5.00
BCC36	83	M2000/30Pf	pale lilac	4.00	5.00
BCC37	83	M5000/30Pf	pale lilac	4.00	5.00
BCC38	84	M10.000/30Pf			
		a. pale green, Type I		4.00	5.00
	85	b. pale green, Type II		4.00	5.00
BCC39	86	M20.000/50Pf			
		a. pale green, Type I		4.00	5.00
	87	b. pale green, Type II		4.00	5.00

Overprint on 1914 issue.

1925

BCC40	88	Pf50/450M/5Pf	light gray	—	5.00
BCC41	89	1M/5Pf	light gray	4.00	—



figure 88



figure 89



figure 90

Imperforate

Watermarked loops, 34 x 24 mm.

1925

BCC42 90 0.50 RM gray — —

Hamburg Südamerikanische Dampfschiffahrtsgesellschaft

Note: All stamps issued for use by this company were perforated with the initials H.S. for security purposes. Stamps without these initials come from approval sheets (100% premium) or from sheets that were never used (late inflation issues).

Quai fees



figure 91



figure 92

Perf. A—14, B—11 1/2

Unwatermarked, 10 x 23.5 mm.

1913/1918

			A	B
BCD1	91	5 Pf red	.50	.80
BCD2	91	10 Pf a. violet gray	1.00	1.00
		b. light violet	1.50	1.50
BCD3	91	30 Pf light green		1.50
BCD4	91	50 Pf a. yellow		1.50
		b. yellow orange	1.00	1.50
		c. orange	1.00	1.50

BCD5	91	60	Pf	dark brown	2.50	2.50
BCD6	92	1	M	light brown	1.50	1.50
BCD7	92	3	M	a. yellow	2.50	2.50
				b. orange	3.00	3.00
BCD8	92	5	M	blue	3.00	3.00
BCD9	92	10	M	green	3.50	4.00



figure 93

Perf. 11 1/2

Unwatermarked, 18.5 x 22 mm.

1920

BCD10	93	20	M	green & red	2.00	2.50
BCD11	93	50	M	dark blue & red brown	1.50	2.50
BCD12	93	100	M	a. red & dark blue	1.00	2.00
				b. carmine & dark blue	2.50	3.50



figure 94



figure 95



figure 96



figure 97



figure 98

Perf. 11 1/2

Unwatermarked, 18.5 x 22 mm, views of the harbor.



figure 99

1921/1922

BCD13	94	20	M	blue green	2.00	3.00
BCD14	95	50	M	red brown	2.00	3.00
BCD15	96	100	M	purple	3.00	4.00

37 x 21.5 mm

BCD16	97	500	M	blue & blue green	3.00	4.00
BCD17	98	1000	M	blue & brown	4.00	6.00
BCD18	99	2000	M	brown & blue green ...	4.00	6.00



figure 100



figure 102



figure 103



figure 101

Perf. 11 1/2

Unwatermarked, colored underprint, views of the harbor and ships.

BCD19	100	500	M	green, (pale green) .	4.00	6.00
BCD20	101	1000	M	red, (rose)	1.00	1.50
BCD21	102	2000	M	brown, (light brown)	1.50	2.50
BCD22	103	5000	M	slate	1.50	2.50
BCD23	104	100000	M	blackish gray,		



figure 104



figure 105



figure 106



figure 107

			(blue gray).....	4.00	6.00
BCD24	105	300000 M	ultramarine,		
			(light blue)	6.00	8.00
BCD25	106	1 Mil M	dark blue, (blue)....	6.00	8.00
BCD26	107	5 Mil M	red brown, (rose)....	8.00	10.00



figure 108

Perf. 11 1/2

Unwatermarked, 19 x 23.5 mm, design of 1913.

1923

BCD27	108	10 Mil M	orange	3.00	—
BCD28	108	50 Mil M	green	3.00	—
BCD29	108	100 Mil M	red	3.00	--
BCD30	108	150 Mil M	blue	3.50	—
BCD31	108	200 Mil M	brown	4.00	—
BCD32	108	250 Mil M	purple	5.00	—

Amercanische Verkehrsgesellschaft

Acting for the following lines: American Line; American Transport Line; Leyland Line; Red Star Line; Shaw, Saril & Albion Line; Thompson Line; White Star Line; Dominion Line.



figure 109



figure 110

Perf. 11 1/2

Unwatermarked, 18.5 x 24 mm.

1920/22

BCE1	109	10 Pf	lilac gray	—	—
BCE2	109	30 Pf	green	—	5.00
BCE3	109	50 Pf	orange	2.00	2.50
BCE4	(113)	1 M	light brown	5.00	5.00
BCE5	(112)	3 M	orange	—	—
BCE6		5 M	blue	—	10.00

24 x 20 mm.

BCE7	110	10 M	green	1.50	2.00
BCE8	110	20 M	green & red	2.00	3.00



figure 111



figure 112



figure 113

Provisionals, new value handstamped on previous issue in red or violet.

1922

BCE9	111	100m/10Pf	lilac gray (red)	8.00	10.00
------	-----	-----------	------------------------	------	-------



figure 114

BCE10112	300M/3M	orange (violet)		
	a. 300		3.00	4.00
	b. 300		3.00	4.00
BCE11113	1000M/1M	light brown (violet)		
	a. 1000		3.00	4.00
	b. loco		5.00	6.00
	c. 1000		3.00	4.00
BCE12114	3000M/30Pf	green (violet)		
	a. 3000		3.00	4.00
	b. 3000		5.00	6.00
	c. 3000		3.00	4.00



figure 115



figure 116



figure 117

Perf 11 1/2

Unwatermarked, colored underprint, Flags of the companies.

1923

BCE13(119)	1000 M	black	10.00	10.00
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BCE14	115	10000 M	claret (light claret)	5.00	7.00
BCE15	116	1 Mil M	Blue (light blue)	5.00	7.00
BCE16	117	5 Mil M	green (light green)	6.00	8.00



figure 118



figure 119



figure 120

Inflation provisionals, overprinted on previous issues.
1923

BCE17	118	Drei Mil/3M	orange (violet)	5.00	5.00
BCE18	119	100000M/1000M	black (red)	5.00	10.00
BCE19	120	100 Mil M/10000M	claret (black)	8.00	10.00

Royal Mail Steam Packet Co.



figure 121 figure 123
figure 122

Perf. 11 1/2

Unwatermarked, 20 x 23 mm.

1920/23

BCF1	121	10 Pf	blue	2.00	2.50
BCF2	121	30 Pf	red	2.00	2.50
BCF3	121	50 Pf	green.....	—	—
BCF4	122	1 M	brown	2.00	2.50
BCF5	122	3 M	dark brown	3.00	4.00
BCF6	122	5 M	orange	3.00	4.00
BCF7	122	10 M	green & red	3.00	4.00
BCF8	122	20 M	red & green	3.00	4.00
BCF9	122	50 M	green & blue.....	3.00	4.00
BCF10	122	1000 M	purple & brown	4.00	5.00
BCF11	122	3000 M	red brown & olive ...	5.00	7.00
BCF12	122	5000 M	brown & blue	5.00	7.00
BCF13	122	10000 M	purple & red	4.00	5.00

22.5 x 40.5 mm.

BCF14	123	50000 M	blue	5.00	7.00
BCF15	123	100000 M	red	5.00	7.00
BCF16	123	1 Mil M	green	8.00	—
BCF17	123	5 Mil M	purple	8.00	—



figure 124

Inflation provisional, red handstamp on previous issue (very thin!).

BCF18 124 Millionen/50Pf green 6.00 —
The 50 Pf. has not yet been seen without the overprint.

United States Lines



figure 125

Perf. 11

Unwatermarked, 19 x 25 mm.

1926?

BCG1 125 0,50 RM violet blue — —

More on RS220a Extra Frame Line

by Scott Troutman, ARA

In the January 1988 issue of *The American Revenuer* (1988 January; 42:13) I reported the discovery of an extra frame line variety on the A.L. Scovil & Company medicine stamp (Scott RS220a). ARA member Bob Hohertz has managed to find another copy, this one with two extra frame lines. Shown is an enhanced enlargement of his stamp. The frame lines have been artificially darkened by Hohertz so as to be more visible. He reports that the extra line on his copy "extends upward beyond the design to the top of the stamp, but does not extend down to the bottom of the design. In addition, there is enough margin to the right to see a second extra line running parallel to the first. Unfortunately, the stamp is a singly also—it would be interesting to see what the one on the right would show, if anything."

Bob speculates, "From the look of my example I would suspect that the lines are some sort of guides."



This would conform to R.F. Riley's original speculation that this was a perforator guide. The spacing between the two lines is about equal to that of the perforations.

In another matter, Mr. Hohertz reports finding a copy of the Scovil stamp on experimental silk paper (Scott RS220e) with a doubling of the right half of the upper frame line. He asks if this is the double transfer variety mentioned in the Scott catalog.

Hostetter's Bitters, the Firm's Facsimile Labels and the Panama Canal

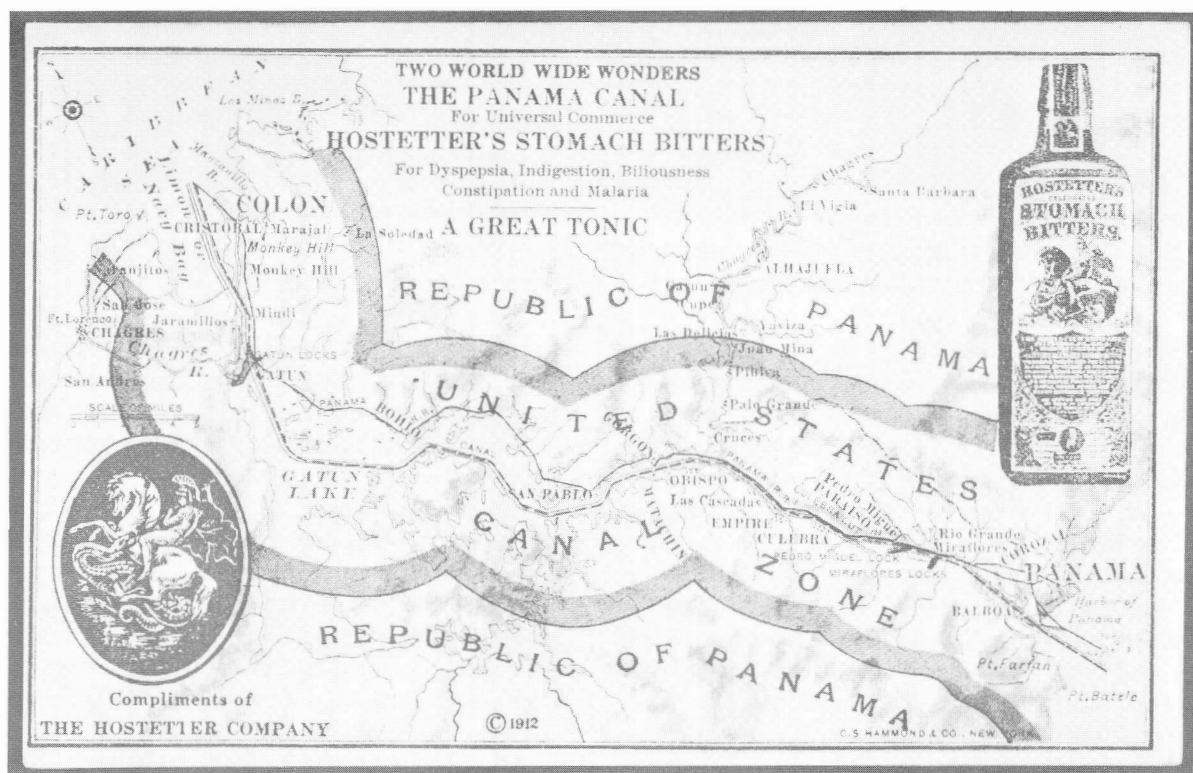


Figure 1. This multicolored postcard was copyrighted by C.S. Hammond & Co. of New York in 1912. Malaria is listed as one of the disorders responding to administration of Hostetter's Celebrated Stomach Bitters. The company's facsimile label surmounts the cap of the bottle depicted at the upper right.

by **Andrew P. Ferry, ARA**

The invasion of Panama by the United States Armed Forces on December 20th of last year refocused our attention on some unusual political arrangements in that part of the world. In 1903, abetted by the United States, Panama declared its independence from Colombia. The United States immediately recognized the new government. A treaty between the two countries included the lease of a strip of land ten miles wide (the Canal Zone) along the route of the canal that the United States intended to build. Attempts at constructing a canal had been initiated in 1881 by a French company, but this firm and its successors abandoned the project because of insuffi-

cient funds and overwhelming problems encountered in maintaining the health of its construction workers. Construction of the canal was resumed in 1904, under the auspices of the United States. The first ship to pass through the completed canal did so in August of 1914.

The canal was located in a particularly inhospitable area of swamp and jungle. Infectious diseases endemic to the area, such as malaria and yellow fever, posed staggering difficulties for those responsible for maintaining the public health. Ever ready to meet a need, The Hostetter Company arranged for the production of postcards showing a map of Panama, the canal route and an illustration of Hostetter's Cele-

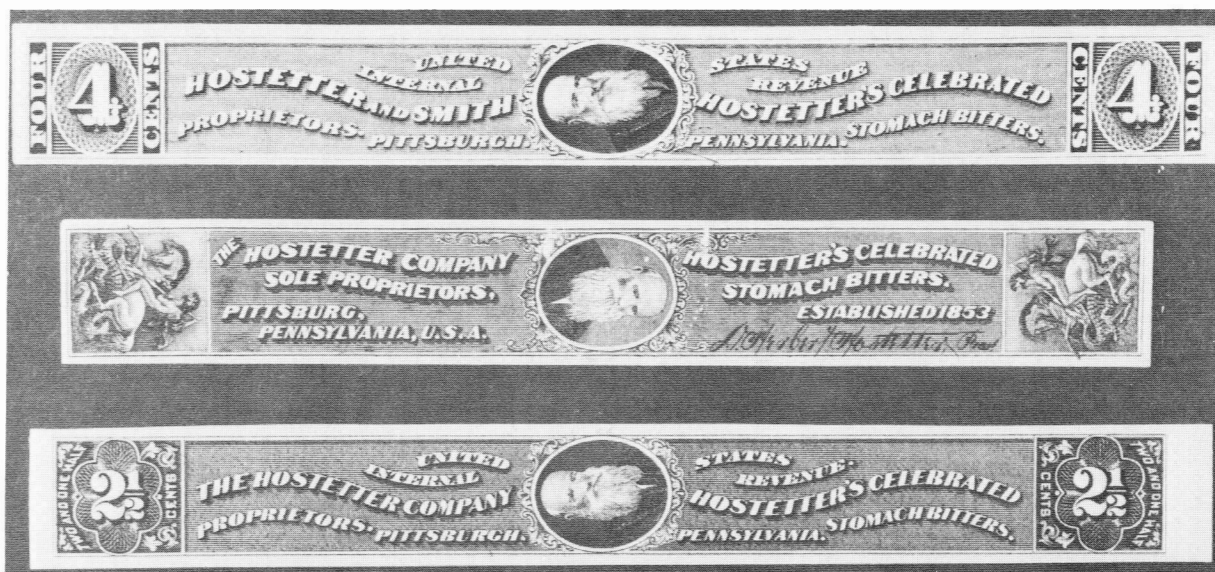


Figure 2. A (Top): Private die stamp of Hostetter and Smith (RS132b). B (Middle): Facsimile label used by The Hostetter Company. C (Bottom): Private die stamp of The Hostetter Company (RS285).

brated Stomach Bitters (Figure 1). The advertisement called attention to the product's use in treating malaria. Earlier advertising by the company (Holcombe, 1939) claimed that one of the constituents of the bitters was cinchona, a quinine-containing bark that was the basis of various standard preparations for treating malaria.

The design on the postcard shown in Figure 1 is multicolored, being printed in light blue, crimson and shades of yellow brown. The bitters bottle is depicted in black and white. A second card produced by the company shows essentially the same design as that depicted in Figure 1, but the markings outlining the Canal Zone are absent, and the colors are different, consisting of light purple, pale blue and beige. On this second card, the bottle is rotated slightly to the right. Neither postcard has any advertising on its back. An individual knowledgeable in deltiology advises me that he believes the cards have also been seen in two other color patterns.

The facsimile label used by The Hostetter Company is easily seen on the bottle illustrated on the postcards. Some aspects of the history of these labels

remain puzzling. For example, I have been unable to find a clear statement with regard to when the company began to use them. The firm's initial private die stamp (RS132; Figure 2A) was first issued in 1863, at a time when the company's name was Hostetter and Smith. It was printed, in turn, on old, silk, pink and watermarked papers. George Smith died in 1884, whereupon David Hostetter formed a new firm, changing the name from Hostetter and Smith to Hostetter and Company. Upon his death, in 1888, the organization was incorporated as The Hostetter Company. In 1934, a new firm, the Hostetter Corporation, was chartered. (Holcombe, 1939)

Armed with this information about the changes in name to which the business was subjected over the years, one can construct a timeline of sorts. Thus, until 1884 it was Hostetter and Smith; from 1884 to 1888 it was Hostetter and Company; from 1888 to 1934 it was The Hostetter Company; and from 1934 forward it was the Hostetter Corporation.

Holcombe's account is vague on the subject of just when the company began using facsimile labels:

"When the repeal of the stamp tax became effective on

Figure 3. This is the facsimile label described and illustrated in Holcombe's 1956 article. The inscription includes the word "STOMACHIC," rather than "STOMACH."



July 1, 1883, Hostetter & Smith were reluctant to part with their private die stamp.... So within a few years, a new strip label was prepared and used in lieu of the stamp." (Holcombe, 1939)

And his description of the label is a bit unsettling. For one thing, in his account the city of manufacture is given as Pittsburgh, while on all copies of the label I have seen the spelling is Pittsburg (Figure 2B). Perhaps the rendering of the city's name in Holcombe's article is merely a typographical error. Or is it? Holcombe goes on to say that, "Still later a facsimile script signature in color was added." The implication is that there was an earlier version of the label that did not bear the facsimile script signature of D. Herbert Hostetter. Perhaps the facsimile label does exist with the city of manufacture spelled Pittsburgh (as per Holcombe) and without the script signature. But I have never seen one, nor is one to be found in the illustrated list of match and medicine facsimile labels published by Sherwood Springer (1975).

Adding to the uncertainty about just what Holcombe saw on the facsimile labels he was describing is his spelling of the city of manufacture in a second article he wrote about the firm. This time around, he spelled it Pittsburg. (Holcombe, 1956)

Another confusing point in Holcombe's description of the facsimile labels on which the city of manufacture was said to have been spelled Pittsburgh, and which were said to not bear the facsimile signature of D. Herbert Hostetter, is his statement that the name of the company on those labels was given as "The Hostetter Company." (Holcombe, 1939) But The Hostetter Company was a corporation that did not exist (see above) until 1888. One wonders, therefore, what the firm was using, if anything, as a facsimile label from the end of the stamp tax in 1883 until The Hostetter Company was incorporated in 1888.

In any event, Holcombe believed that a decision to use a facsimile label was made, "Soon after the incorporation..." of the firm in 1888. He adds that, "The declaration of the Spanish American War and the requirements of the U.S. Revenue War Bill of 1898 caused them to discontinue the use of the facsimile strip label." (Holcombe, 1956)

In describing the facsimile label, Holcombe remarks that, "This imperforate label, 132 1/2 by 15 mm., somewhat resembles the stamp. The portrait of Dr. Jacob Hostetter in the oval frame is reversed." (Holcombe, 1939) But there are other differences in the portrait of Hostetter as depicted on the stamp (Figure 2A) and on the facsimile label (Figure 2B). On the label, a prominent V-shaped strip of white appears in the zone beneath the beard and between the lapels of the garment Hostetter is wearing, a feature that is not present on the stamp from the 1863-1883

era, but which *is* present on the private die stamp (RS285) issued in 1899 during the Spanish-American War (Figure 2C). Another feature shared by both the 1899 private die stamp and the facsimile label is highlighting of the anterior border of the hair over Hostetter's right parietal area, something that is not found on the 1863-1883 issue.

All of the facsimile labels I have seen bear the name of The Hostetter Company (which was not incorporated until 1888), and they all resemble the 1899 issue more than they do the 1863-1883 issue. On all of them the city of manufacture is spelled Pittsburg, rather than as Pittsburgh, and all of the labels bear the facsimile signature of D. Herbert Hostetter. If any reader has a facsimile label giving the firm's name as either "Hostetter & Smith" or as "Hostetter and Company," or has a label on which the features I described above regarding the V-area of the neck and the right parietal area are not present, or one on which the city of manufacture is given as Pittsburgh, or one that does not have the facsimile signature of D. Herbert Hostetter, we would all wish to see an illustration of it.

Although one becomes a bit skeptical about the precision of Holcombe's description of the labels, I believe that a careful study of these items might well turn up at least one or two varieties of the type suggested above, as well as others not hitherto mentioned. For example, only when I was completing this manuscript did I notice for the first time the word, "STOMACHIC" on the label illustrated in Holcombe's second article (1956) (Figure 3). On the labels I have at hand (e.g., Figure 2B) and in Springer's book (1975) the inscription on the label is, "HOSTETTER'S CELEBRATED STOMACH BITTERS." Holcombe did not illustrate a facsimile label in his first article, but the one he described in the text bore the word, "STOMACH." Although the label illustrated in his second article bears the inscription, "HOSTETTER'S CELEBRATED STOMACHIC BITTERS," and although he uses the word, "STOMACHIC" in his accompanying narrative text, Holcombe seems to have overlooked the variation in the spelling of the word as it appeared on the label he described in his 1939 article and as it appeared on the label he described and illustrated in his 1956 article. If he did notice the difference, he failed to point it out. Thus, a major variety that is not mentioned in Springer's catalog has been sitting under our noses for 34 years.

In summary, one may conclude that smoother sailing is encountered on a trip through the Panama Canal than in an attempt to understand certain aspects of the facsimile labels used by the manufacturers of Hostetter's Celebrated Stomach Bitters.

(Hostetter—continued on page 73)

An 1854 Bond with Appended Receipts Spanning 17 Years

by Michael Mahler

Consider the humble receipt. Generated by the millions during the period of Civil War documentary taxes, surviving today by the thousands, a stamped receipt seldom draws a second glance from the fiscal historian. True, the occasional piece may be prized for attractive graphics, a better stamp,* or an unusual origin, but strictly from the point of view of the tax usage, the receipt is generally the most common and least interesting of stamped documents.

Some variety is provided, though, by pieces showing multiple examples of the 2¢ receipt tax. These could reflect payments to several different parties at the same time, as on company payroll forms, or less frequently, successive payments made to the same party. This month's featured piece is a particularly striking example of the latter type. It is a personal bond for \$20,000 executed in New York on May 1, 1854, to secure the payment of \$10,000, plus 6% interest payable semi-annually. The last two pages of the document are covered with 35 closely-spaced receipts for these \$300 interest payments, beginning November 1, 1854, and ending September 25, 1871, when the principal was also paid.

The stamp tax on receipts was enacted June 30, 1864, effective August 1, 1864,

*For example, receipts bearing 2¢ blue Playing Cards and Proprietary part perforates were described by Mahler (1987), the former illustrated, and the 2¢ Bank Check on green paper is known on receipts of the Eagleton Manufacturing Co. of New York, most on forms of the Union Line shippers; the 1980 Turner sale included two of these, one illustrated.

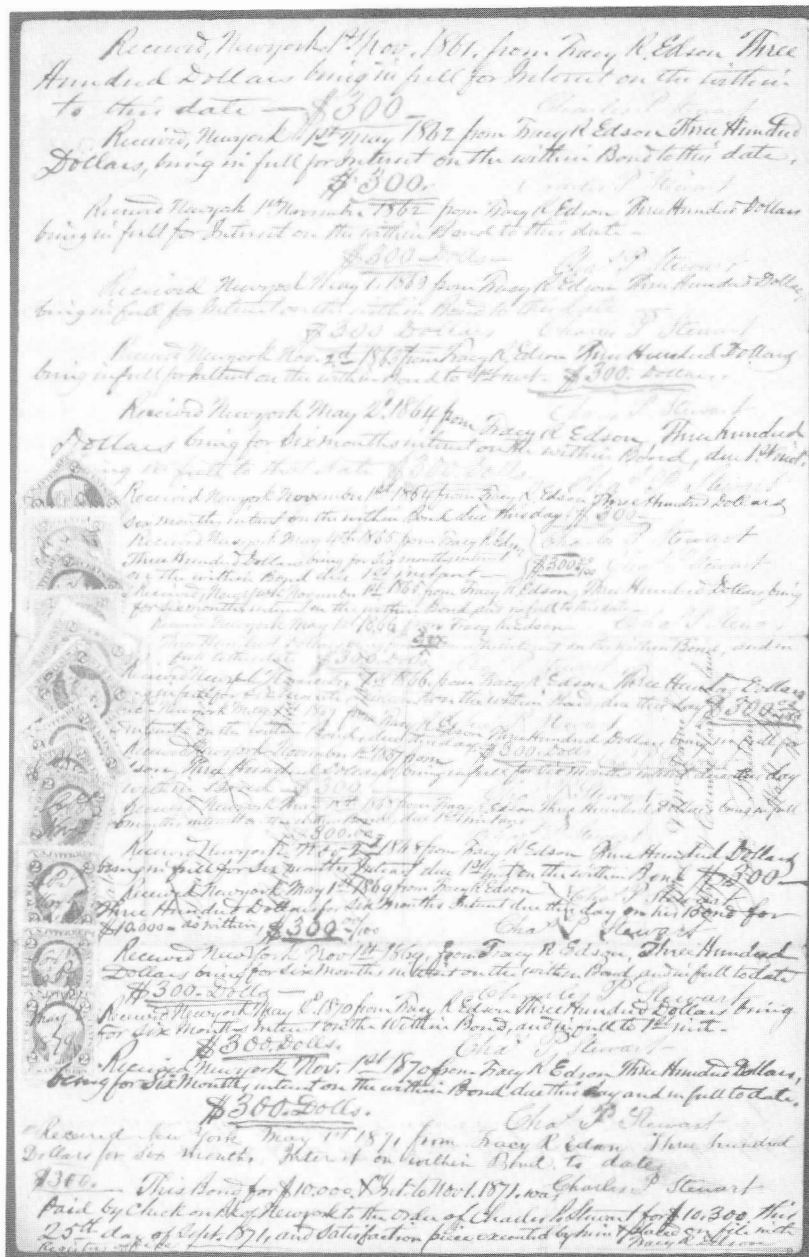


Figure 1. Twenty one receipts for interest payments on a bond, six dated prior to enactment of the stamp tax on receipts; twelve during the stamp period; and three after the stamp tax had been reseinded.

GENERAL OFFICES, ALBANY.
THE NEW-YORK CENTRAL RAILROAD COMPANY.

To SUNDRY PERSONS, &c.
For Personal Services, in *General Ticket Department*
for the Month of *October* 1865, as follows:

No.	NAME	KIND OF SERVICE	TIME		PRICE	AMOUNT		Received from the New-York Central Railroad Company, by the hands of T. A. Keweenaw, Treasurer, the sum set opposite our respective names, in full for services as above specified.
			Months	Days		Dolls.	Cents	
1	<i>John Attard</i>	<i>Conductor</i>	1			70 00		<i>L. H. Ward</i>
2	<i>Thompson</i>		1			70 00		<i>The T. R. Co.</i>
3	<i>Ward</i>		1			55 00		<i>W. H. Thompson</i>
4	<i>Charles</i>		1			50 00		<i>Chas. H. Allen</i>
5	<i>John</i>		1			66 66		<i>J. Thompson</i>
6	<i>Alb. Andrews</i>		1			70 00		<i>Alb. Andrews</i>
7	<i>Chas. Fleming</i>		13	pts		27 25		<i>Chas. Fleming</i>
8								
9								
10	<i>W. H. Thompson</i>							
11								
12								




Figure 2. 1865 receipt form of the New York Central Railroad Company "To Sundry Persons For Personal Services," including seven separate receipts taxed at 2¢ each, with the total tax paid by the 4¢ Inland Exchange and 10¢ Bill of Lading stamps. At the time the legality of this procedure was questionable (see text).

and rescinded July 14, 1870, effective October 1, 1870. The final page of this document, illustrated here, includes six receipts from the pre-stamp period; twelve with stamps, from November 1, 1864, to May 1, 1870; and three more from the post-stamp period. These two transitions and twelve tax payments are the more eye-catching and enjoyable for being crammed into about seven inches of vertical space, the stamps affixed "tapeworm" style. The first and third stamps used were 2¢ blue Bank Checks, the fourth a 2¢ orange Bank Check, and the other nine payments were made with the workhorse 2¢ U.S.I.R. A rather similar document which also recorded transactions before, during and after the stamp period was illustrated in an earlier article (Mahler, 1987), but in that case the transitions between these periods was not displayed on the same page as the stamps.

As mentioned above, multiple examples of the receipt tax on a single document could also arise when one party made payments to a number of others at the same time. Since receipts for up to \$20 were not taxed, such documents sometimes include both stamped and unstamped receipts, an obvious plus for the fiscal historian. Consider the following pieces:

1. Large partly printed "PAY ROLL of Agents, Flagmen, &c." of the Boston & Providence Railroad

for the month ended November 30, 1865, with fourteen handwritten entries, twelve for amounts over \$20, and 24¢ stamp tax paid by two 10¢ Power of Attorney and a 2¢ orange Bank Check pair, all tied by company handstamps dated December 1.

2. Two similar documents, but very large (about 14 by 17 inches) and headed "PAY ROLL of a party employed in...Repairs," for the months of October and November 1865. One has 33 entries, 20 for amounts over \$20, and 40¢ stamp tax paid by four 10¢ Power of Attorney. The other has 40 entries, all for amounts over \$20, and 80¢ tax paid by 50¢ Original Process, 25¢ Certificate and 5¢ Inland Exchange.

3. Pay roll of the Concord and Northern Railroads, with "Southern Div. Train Long Northern Railroads" added at top, for June 1870, with 28 entries, 25 over \$20, and 50¢ tax paid by 25¢ Certificate

pair.

4. Compact receipt form of the New York Central Railroad for payments "To Sundry Persons For Personal Services," with manuscript "In General Ticket Department" added, for October 1865, with seven entries. The 14¢ tax was paid with a 10¢ Bill of Lading and a 4¢ Inland Exchange, tied by company handstamps. (Figure 2)

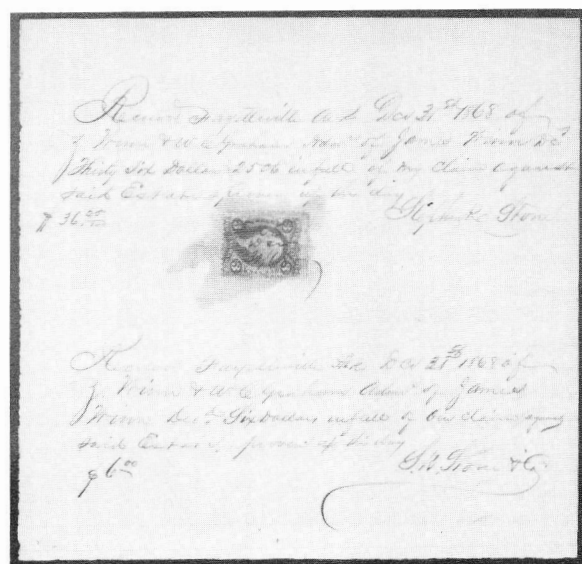


Figure 3. 1868 document of an estate administrator in Fayetteville, Arkansas consisting of two receipts, one for \$36.25 stamped with a 3¢ Foreign Exchange, the other for only \$6 and thus exempt from tax (see text).

5. Another large pay roll form, this one of the Stoughton Branch Rail Road for November 1865, with 14 entries, nine over \$20, and a horizontal strip of nine of the 2¢ orange Bank Check tied by hand-stamps of the Boston & Providence R.R.

6. Two handwritten receipts of an estate administrator in Fayetteville, Arkansas, dated December 31, 1868, written on the same piece of paper. One is for \$36.25 and bears a 3¢ Foreign Exchange, possibly reused as it is surrounded by conspicuous glue stains. The other is for only \$6 and bears no stamp. (Figure 3)

Two points deserve to be made in connection with these listings. When several receipts were executed simultaneously, each taxed at 2¢, the legalistically inclined will wonder whether a 2¢ stamp was not in fact required for each (as in example 5 above), rather than a number of higher denomination stamps paying the correct total tax (as in examples 1-4). This question was raised early on, and the Commissioner's response was published in *The Internal Revenue Record* of January 28, 1865; interestingly, he stopped short of guaranteeing the full legality of using higher denomination stamps:

"Stamp On Receipts.

"The affixing of a stamp (in relation to receipts on dividend), sufficient to cover the number of receipts on a dividend sheet, upon the same, will necessarily negative any prosecution on the part of this office for not affixing the stamps exactly in accordance with the law; for the presence of such a comprehensive stamp is evidence of no intent to defraud the Government.

...But such validity might be questioned if brought into court, and individuals must assume the responsibility if such stamp is affixed."

This situation was at least partially clarified by the Act of March 3, 1865, which added the following proviso to the paragraph in the tax schedule dealing with receipts:

"Provided, that when two or more persons shall sign the same receipt, one or more stamps, equal in value to the several stamps required by this act, may be affixed to said receipt in lieu of said several stamps."

Unfortunately, these words were poorly chosen. The reference to multiple signatures on the same receipt makes little sense, and it seems virtually certain that the proviso was meant to have dealt instead with multiple receipts on a single page.

In Section 9 of the Act of July 13, 1866, the wording of this proviso was changed to the following:

"Provided, that when more than one signature is affixed to the same paper, one or more stamps may be affixed thereto representing the whole amount of the stamp required for such signatures..."

With this, the matter was settled.

With regard to the exemption from tax of receipts for amounts up to \$20, the letter of the law seems to have been a bit ambiguous. The original statement of the tax on receipts, from Schedule B of the Act of June 30, 1864, was as follows:

"Receipts for the payment of any sum of money, or for the payment of any debt due, exceeding twenty dollars, not being for the satisfaction of any mortgage or judgement or decree of any court, and a receipt for the delivery of any property, two cents."

The phrase "exceeding twenty dollars" obviously refers to "the payment of any debt due," but does it also apply to "the payment of any sum of money"? On purely grammatical grounds, one might argue that it must, otherwise a comma would not have been inserted after the word "due." On the other hand, if the \$20 exemption was meant to apply to both types of payment, the words "or for the payment of any debt due" appear to have been superfluous, for they are certainly subsumed under the more general category, "payment of any sum of money." However, a perusal of other legal language of the time shows that it was almost routinely redundant, so this is probably just one more example of that. In any case, a reading of the various official rulings and correspondence dealing with this topic (Mahler, 1988) confirms that all receipts for payments of \$20 or less were indeed exempt from tax.

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20¢ Foreign Exchange Re-Entry

by Frank Q. Newton, Jr, ARA

The article in *The American Revenuer* of July-August 1989 illustrating a "major shift" in the 20¢ Inland Exchange, Scott's R42, and the passing of Morton Joyce in September reminded me that I have a long overdue obligation to announce the finding of a prominent re-entry in the 20¢ Foreign Exchange, R41.

Discovery credit must go to Bob Leard, an ardent student and keen observer who concentrated on our first three issues. It was only his untimely death in 1966 that terminated his years of very exacting studies. Bob had the most unusual opportunity of access to data at the Smithsonian through close friendship with George Turner (also with Morton Joyce and Elliot Perry) plus frequent trips to Washington on Navy matters.

The writer acquired the Leard U.S. revenue collection in 1967 along with his correspondence. A letter to Leard from George Turner dated August 8, 1966, says that George had examined the 20¢ Foreign Exchange proof sheet (at the Smithsonian) and "there is a fine D.T. on the sheet, position 99, 14th stamp in the sixth horizontal row, the only one on the plate." In the meantime, I sent a photo in hopes of matching up the guide dots of which there was a question.

The last letter to the writer regarding the 20¢ Foreign Exchange is from Turner dated February 3, 1967. George again went to the Smithsonian, with outlearning more. A check with Morton showed a goodly number of re-entries "among Joyce's proof blocks." It is now obvious that the reworking of the plate was very poorly done for nearly every position was doubled. There are characteristics to this second state which would make an interesting study if one could get enough copies. However, plating will be difficult as there are so many that look alike. The original plate has one really good double transfer from the transferring. But the late state is certainly easily distinguished. What surprises me is that seemingly so few copies have been seen or showed up for this late state. I found perhaps three copies, but own none myself," so said George Turner.

The accompanying illustration reveals that it is easily seen by the naked eye, particularly along the



entire left side. A most prominent feature is an extra set of arcs surrounding the "TWENTY" which is, itself, doubled.

In July 1973 the writer spent three weekends with George and his wife Joe. Of course we went to the Smithsonian where the Boutwell or Chase portfolio was placed before me. I think this exquisite embossed and heavily bound book has been described before in these pages. I took with me the very same little three-ring binder which Leard carried during all the hundreds of trips to Washington and augmented the data. I turned to the page of the 20¢ Foreign Exchange proof sheet to examine it myself. But the sheet has no plate number, is in blue, and is a Butler & Carpenter imprint.

This variety appears to be quite scarce and has alluded all the shift hunters. It is hoped that it can now be considered for catalog listing.

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Journal of The American Revenue Association

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Literature in Review

French Colonies Revenues (and Former Colonies Now Independent) Part III: Colonies in the Mid-East (Alaouites, Lebanon, Syria, including A.D.P.O. Issues). By G.M. Abrams and Henri Janton, Edited by Donald L. Duston. 154 pages, 8.5 x 11 inches, xerographic reproduction, card cover, spiral bound, index tabs, priced, 550 illustrations. Available from Donald Duston, 1314 25th Street, Peru, IL 61354 for \$22.50 postpaid.

Although this is volume three in the series of five, it is the fourth to appear. It joins Part I (North African Colonies—\$22.50), Part II (Sub Sahara African Colonies—\$22.50), Part V (Miscellaneous and Island Colonies—\$14.50) and Monaco Revenues (\$5.00). These are all still available from Don or from the ARA Sales Department. Part IV will appear later this year and will cover the Far East Colonies.

This priced catalog covers the former colonies of Alaouites, Aleppo, Alexandretta, Dzebel Druze, Lebanon and Syria. The A.D.P.O. overprints on Turkish revenues issued by the French for the Ottoman Public Debt Administration are also included. Post independence issues are included, but the editor notes that the listings after the mid 1970s are only tentative.

Kenneth Trettin

Revenues of Ottoman Empire and Republic of Turkey. By William T. McDonald. 253 + xiii pages, 8.5 x 11 inches, xerographic reproduction, card cover, spiral bound, priced, illustrated. Available from William T. McDonald (1330 Farragut Drive South, Coupeville, WA 98239 or The ARA Sales Department for \$22.00 postpaid.

The last attempt to fully catalog these stamps was by Forbin, seventy-five years ago. There has been a lot of new material since then. This listing was compiled without the benefit of accessing the official records in Ankara mostly on the basis of existing collections of

the area. Western collectors are further hampered in their collecting efforts by the arabic script that appears on the earlier issues. However, in the point the catalog makes good efforts in illustrating and translating the inscriptions.

The lengthy introduction outlines the history of Turkish revenues and the various tax laws that created them. The introduction also includes illustration of Arabic numerals, a bibliography, a map and illustrations of key types. The text is typewritten and the illustrations are not halftoned, but it is all clean, very neat and nicely laid out for easy use. All pages bear a heading of the stamps listed on it. In addition to the revenue stamps, many non-revenues, such as seals from the Turkish Aviation Society or the Society of the Red Crescent, are also listed because they are often encountered by collectors or are collected by them. This should not be considered a fault but a positive addition. This is a commendable effort in a difficult area that is not always very popular.

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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.

Richard W Avery 4748, 192 Chester St, Chester, NH 03036, by Ronald E Leshner. US second and third issues, proprietaries.

Raymond Bernier 4744, 500 Rue Taché, Saint-Pascal, Kamouraska, PQ G0L 3Y0, Canada, by Richard Friedberg. US revs.

Edward M Bohmie, II 4749, Box 832263, Richardson, TX 75083, by Eric Jackson. "Open."

James H Garbani 4745, 6865 N De Chelly Loop, Tucson, AZ 85741, by Richard Friedberg.

Kent Gray 4746, 1290 Elm, Mountain Home, ID 83647, by Ronald E Leshner. All Scott-listed US revs, postal savings, savings, war savings, telegraphs, checks, etc.

Roy Keeley 4750, 10675 Salt Aire Rd, Theodore, AL 36582, by Scott Publications. All US revs.

Pedro P Polakoff, II, MD 4751, 783 Jenkintown Rd, Elkins Park, PA 19117, by Duane F Zinkel. Germany, incl revs, cinderellas, locals, medicine tax, RR, lit.

Gary L Roberts 4752, 443 Central Court, San Leandro, CA 94578, by Ronald E Leshner. All US Scott-listed revs.

Pedro M Rodrigues 4747, Box 650753, Miami, FL 33165, by Wimmiam M Jones. Cuba.

Highest membership number assigned on this report is 4752.

New Members

Numbers 4726-4732

Applications for Reinstatement

James A Campbell 3929, 2250 NW 191st Terrace, Opa Loca, FL 33056, by Henry Madden. Mainly papel sellado of Latin America, Spain and cols; also US raev stamped paper and embossed.

Richard C Carlston 4308, 350 W 5th St, Suite 201C,

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

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

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

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.)

San Bernardino, CA 92401, by Secretary. Collector/Dealer.

Leland L Crane 1537, 2445 58th St N, St Petersburg, FL 33710, by Kenneth Trettin. Chile.

Joseph D Hahn 1400, 234 Kimport Ave, Boalsburg, PA 16827, by Ronald E Leshner. Paraguay.

Charles Heggen 2397, 3255 14th St, Rock Island, IL 61201, by Kenneth Trettin. US Private medicine, first 3 issues, 1898 cancels, hunting permit.

David D Marcinkus 4096, 418 Illinois Ave, St Charles, IL 60174, by Ronald E Leshner. Patriotic, political labels, seals, Springer taxpays, essays.

Richard L Salzer 816, Rt 3, Box 791, Knox, IN 46534, by Secretary. Indiana state revs, incl fish and game; rev stamped paper.

Rames R Williams, MD 2752, Box 500, Checotah, OK 74426, by Ronald E Leshner. US and possessions revs, M&M.

Dropped (No Forwarding Address)

Ian Murray Simpson

Resigned

Herb Meisels

Robert B Mun

Jack E Robb

Richard Stambaugh

D R van der Heide

Membership Summary

Previous membership total	1488
Application for membership	9
Applications for reinstatement	8
Resigned	-5
Dropped	-1
Current membership total	1499

Foreign Sales Notes

Lots of announcements

New Calalogs. Now available are the new edition of *ARA France* (\$24) and, completely new, *Revenues of Ottoman Empire and Republic of Turkey* (\$22) by member Bill McDonald.

A supplement to Nelson-Scandinavian Revenues Vol. I is available for \$2.50 postpaid from Paul Nelson, 620 Wellesley Drive, Claremont CA 91711.

Members are now eligible for a discount on catalogs. Members may deduct 10% on any order totaling \$50 or more. Catalog orders over \$10 are postpaid but orders less than \$10 now require \$1 to defray postage and handling.

Over 1200 reprints were prepared of the Forbin catalog yet they do not often appear on the market. To help, a clearinghouse service is established to match buyers and sellers. For copies in very fine condition, the sell price will be \$40 for bound and \$30 for spiral edition. The buy prices will be \$30 for bound and \$20 for spiral. Buyers or sellers should write first as we will not maintain an inventory.

Packets. A treaty-sales service will continue to be offered for packet sales. One member has found an old stock of classics and has prepared the following (all

different):

Great Britain and Commonwealth-consists of over 400 different, B&H in excess of £800 (= \$1200+).

Featured are 9 Gibraltar revenues alone cataloging £135. \$165.00

Argentina—(220) Early issues to 1905 15.00

Brazil—(120) Early issues to 1900 10.00

Peru (27) 2.50

Austria (500) 35.00

France (200) 25.00

Japan (84) Early issues to 1900 8.00

GB and Commonwealth Railroad (53) Several countries with many good items 15.00

Germany (1000) A wide range of all fields including many rare and valuable items. 135.00

Germany (365) 19.00

And **Circuit Books**, of course, our staple. I have received over 30 new books in various areas including a strong group of Belgium.

Sales Circuit Manager—Foreign and catalogs

Duane F. Zinkel
2323 Hollister Avenue
Madison, WI 53705.

Hostetter—continued from page 65

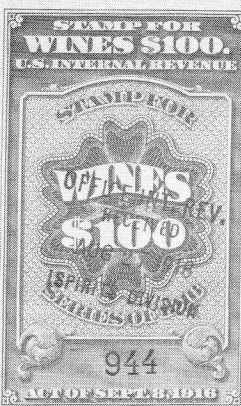
References

Holcombe, H.W. Private Die Proprietary Stamp Notes XLI. Hostetter & Smith. *Weekly Philatelic Gossip* 1939; 28:620-634 (passim).

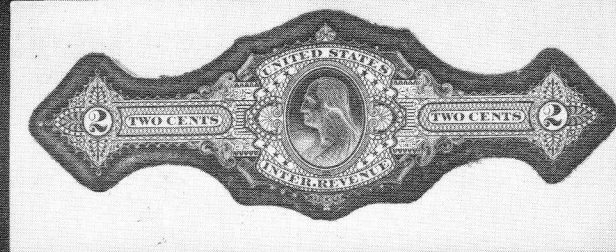
Holcombe, H.W. The Hostetter Company. *Weekly*

Philatelic Gossip 1956; 62:402-403.

Springer, S. *Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues (7th Ed.)*. Hawthorne, CA: Sherwood Springer, 1975:27.



THIS SPACE IS FOR
AFFIXING ADDITIONAL
STAMPS.
DO NOT WRITE OR SIGN HERE
AFTER CANCELLATION,
AFFIX STAMPS BY PAST-
ING THE TOP PART TO
THIS SPACE AND OVER-
LAPPING THEM.



80



95



97



132



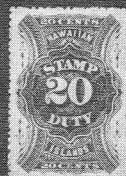
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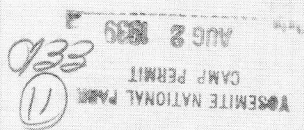
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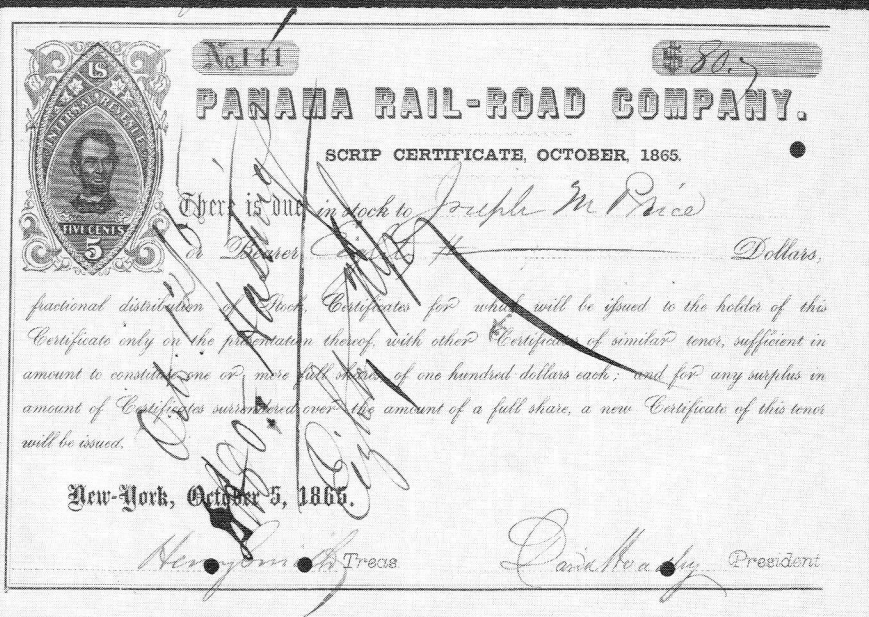
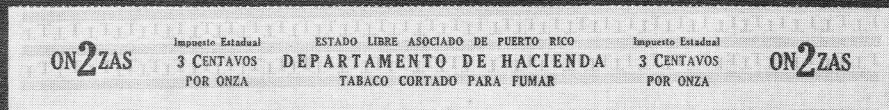
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150



88



113



105

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MAIL AUCTION #51

CLOSING DATE: May 16, 1990

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	First Issue Revenues on 22 various documents	79.82
2	R2b F couple pulled perfs PHOTO	400.00
3	R149P3 India paper proof, F faults PHOTO	80.00
4	R155 used postally on cover, Oct. 1917, F-VF	-----
5	R155 used postally on cover with 1¢ Bureau, July 2, 1898, Photographer advertising cover	-----
6	R164r used on First National Bank of Checotah, Indian Terr., check, F-VF	-----
7	R164p used postally on cover from Fentress, Indian Terr., cover and stamp are clipped at right from opening	-----
8	R207 two examples used postally on cover, Oct., 1915, F-VF	-----
9	R229 used postally on cover, Oct. 1922 F-VF	-----
10	R260* plate #22964 block of eight, F-VF	22.00++
11	R261* plate #27237 block of eight, F	16.00++
12	R264* plate #31137 block of six, F-VF	11.40++
13	R267* plate #38279 block of six, F-VF	13.50++
14	R270* plate #28858 block of six, F-VF	6.60++
15	R699 F-VF PHOTO	32.50
16	R733 x2, 652 x2, 664, NY \$3 stock transfer, all used on back of a call option, F-VF	-----
17	R813a F-VF	9.00
18	R821p* plate # 11176 block of six, F	-----
19	R866* plate # 8162 block of six, F	-----
20	RC2* VG	25.00
21	RE31 F stain, straight edge	36.00
22	RE56 VF	35.00
23	RE57 VF	45.00
24	RE58 VF crease, small internal tear	30.00
25	RE59 VF PHOTO	125.00
26	RE143 VF tiny scrape	27.50
27	RE148 VF creased and thin	50.00
28	RE150 F-VF perfin, varnished	40.00
29	RE155 F-VF thin	25.00
30	RE197 F-VF perfin, varnished	50.00
31	RG12 VF straight edge	6.00
32	RG16 VG	14.00
33	RG17 VF straight edge	13.00
34	RG18 F straight edge	13.00
35	RG125 F	30.00
36	RJ1-11 complete set, F-VF	33.50
37	RJ3, 4, 5, & 8 used on Memorandum of Sale of Tobacco, F-VF	-----
38	RJ2, 3, 5, 6 x2, 9, 10, & 11 x2, used on Memorandum of Sale of Tobacco, F	43.30++
39	RJA9, 10* F	6.25
40	RJA11* F-VF thin	17.50
41	RJA12* F-VF straight edge	7.50
42	RJA13* F-VF straight edge, thin spot	11.00
43	RJA14* F-VF	9.00
44	RJA15* F straight edge	35.00
45	RJA17* VG	30.00
46	RJA20* F straight edge PHOTO	85.00
47	RJA25 VG straight edge, tears PHOTO ECV	100.00+
48	RJA41 block of four, F-VF bit soiled	48.00+
49	RJA42a F-VF	3.50
50	RJA50b* F	3.25+
51	RJA52a* XF PHOTO	55.00+
52	RJA52db purple, VF perfin	25.00
53	RJA54a VF small faults	30.00
54	RJA55a VF PHOTO	50.00
55	RJA56b VF small thin	5.00
56	RJA57b F-VF	15.00
57	RJA59a F	45.00
58	RJA59b VF light crease	10.00
59	RJA59c* VF	4.00+
60	RJA60b VF small faults	20.00
61	RJA61a VF thins	40.00
62	RJA61b F-VF small faults	18.50
63	RJA62b VG	25.00
64	RJA63b F-VF creases	20.00
65	RJA64b F	45.00

66	RJA65a VF small abrasion	12.50
67	RJA66a large thin	11.00
68	RJA66b F-VF creased	15.00
69	RJA67a faulty	15.00
70	RJA67b VF	10.00
71	RJA69a F-VF	10.00
72	RJA71c F-VF creased	4.00
73	RJA72c F-VF PHOTO	65.00
73	RJA74b faulty	10.00
74	RJA77 VF usual crease	5.00
75	RK6 F	12.50
76	RK15 F straight edge, short perf	50.00
77	RL6 F-VF thin spot	25.00
78	RL8 F-VF thin PHOTO	75.00
79	RM560 VF	35.00
80	RN essay, Turner #232, brown, VF PH ECV	100.00+
81	RN-C1 Oneida County Bank, Utica, NY check VF	-----
82	RN-C1 Utica City National Bank, Utica, NY check, VF	-----
83	RN-C19a William Topping receipt, printed on both sides, VF	32.50
84	RN-D1 Utica City National Bank, Utica, NY check, VF	-----
85	RN-D3 Agency of the Bank of California, Gold Hill, NV draft, VF	-----
86	RN-G1 Utica City National Bank, Utica, NY check, VF	-----
87	RN-M2 Old Colony Railroad, Massachusetts National Bank, Boston, MA check, VF	10.00
88	RN-P6 Panama Rail-Road Co. scrip certificate, VF PHOTO	175.00+
89	RO8d VG thin PHOTO	65.00
90	RO72d F small faults PHOTO	50.00
91	RV50* F-VF	15.00
92	RV82 used on permit, F-VF	25.00+
93	RX10 VF	2.50
94	RX16 VF	9.00
95	RX24 VF punch cancel repaired PHOTO	575.00
96	RZ6 crease	5.00
97	RY1* F-VF PHOTO	300.00
98	BEER Priestler #1 die cut, F-VF PHOTO ECV	100.00+
99	-212 block of four, F-VF	6.00

TAXPAIDS - Springer Catalogue Numbers

100	TA274b on full pack of Raleigh Cigarettes VF	-----
101	TA307b on full pack of five Lucky Strike Cigarettes, VF	-----
102	TA314b on empty pack of five Old Gold Cigarettes, VF stamp is intact	-----
103	TA348b on full pack of Marlboro Cigarettes VF	-----
104	TC53 F-VF thins	25.00
105	TC63b F-VF several repaired tears PHOTO	20.00
106	TC64b F creases, thin, pinhole	15.00
107	TC65a F usual faults incl full repaired tear	37.50
108	TC65b F creases, thins	17.50
109	TC94b F	12.00
110	TC95b F-VF creases	4.00
111	TC99C VF couple repaired tears	8.50
112	TC102E F-VF few repairs including full tear	30.00
113	TC114A VF few repairs including full tear PH	65.00
114	TC115B F-VF few creases	5.00
115	TC127A VF	15.00
116	TC128A F-VF	20.00
117	TC129 VF thins, small nick	10.00
118	TC153 VF thins, pinhole	14.00
119	TC164Aa VF	9.50
120	TC165Ab VF full repaired tear, thin	5.00
121	TF297 on empty Creme de Menthe Plug Tobacco box, box shows age, stamp has small faults	-----
122	TF882 on full pack of Holiday Pipe Mixture VF	-----
123	TF900 on full pack of Edgeworth Ready-Rubbed Pipe Tobacco, VF	-----

124	TG170C on full pack of Sweet Orange Chewing Tobacco, stains from wax paper wrapping	-----
125	TG206a on full pack of Modern Age Tobacco, package is split along side	-----
126	TG553a on full pack of Peterson's Old Crock Tobacco, VF	-----
127	PAPER TOBACCO WRAPPERS Hicks #PW6-5 cut square from Old Judge wrapper, F-VF	-----
128	-PW5A-1 cut square from Yellow Bank wrapper, F small faults	-----
129	-PW8A-1 Appleby & Helme "Ironsides", full wrapper, F-VF edge faults, thins	40.00+
130	TOBACCO OR SNUFF FOR IMMEDIATE EXPORTATION Series of 1883, VF punched remainder	-----
131	DISTILLED SPIRITS STAMP 3½" square, printed in blue, with IRS seal in center, F-VF varnished	-----
132	HYDROMETER LABEL B & N #1, F-VF small thin PHOTO	ECV 100.00
133	-Series of 1884 XF PHOTO	ECV 50.00
134	INTERNAL REVENUE LICENSE for Manufacturer, issued Oct., 1865, F repairs on back	-----
135	SPECIAL TAX STAMPS Retail Dealer in Uncolored Oleomargarine, 1940 F-VF tack holes	-----
136	Retail Dealer in Fermented Malt Liquor, 1936 F small faults	-----
137	-1937 F-VF tack hole	-----
138	-1939 F-VF tack holes	-----
139	-1942 VF	-----
140	Wholesale Dealer in Fermented Malt Liquor 1936 F-VF thin spot, toned	-----
141	Medicinal Spirits Stamp Tax 1941 with hand-stamp "Value increased under Revenue Act of 1940", F stains, small faults	-----
142	Manufacturer of Nonbeverage Products \$100, 1953, F color a bit faded at top	-----
143	User of Motor Boat (Not over 5 Tons) 1921, F creased, small faults	-----
144	-1922 F tear, tack holes	-----
145	Prop. Bowling Alley, Billiard Table, Etc. 1923, coupons for one alley or table and 12 months, faults include corner missing	-----
146	CONTROLLED SUBSTANCES REGISTRATION CERTIFICATE, U.S. DEPT. OF JUSTICE, DRUG ENFORCEMENT ADMINISTRATION, issued 1981, VF	-----
147	Dept. of Treasury, Bureau of ATF, license for Dealer in Firearms other than destructive Devices or ammunition for other than destructive devices, F creases	-----
148	USIR PERMIT TO PURCHASE, required for purchase of liquor during prohibition, Vendor's Copy, F small faults	-----
149	-same, Vendee's Copy, F small faults	-----
150	NATIONAL PARK SERVICE Trailer Permit Stamp \$1 red, used on back of license at Yosemite National Park, VF PHOTO	-----
151	KANSAS E14* VF	5.00
152	-E44* VF	2.00
153	HAWAII R4 F crease	25.00
154	-R6 F-VF crease ends in tear PHOTO	250.00
155	-R9 F-VF bit soiled PHOTO	125.00
156	-R13* F-VF	10.00
157	-R14* VF	12.00
158	-R15* VF	22.50
159	-R16* F-VF	22.50
161	PUERTO RICO 2 oz Smoking Tobacco strip, F PHOTO	-----
162	-16 oz Chewing Tobacco strip, black & yellow on red paper, F-VF	-----
163	PHILIPPINES Papel Sellado 5¢ 1896/7 with red handstamp "U.S. Military Government/1902=/Internal Revenue", F-VF	-----
164	RAILROAD BAGGAGE STAMPS collection of 218 most all different	-----
165	RICHARD NIXON Generation of Peace, 1972, campaign label, full sheet of 25, VF	-----
166	CANADA Unemployment Ins. stamps, 25 different between Van Dam FU25//82, F-VF	49.25
167	GREAT BRITAIN Embossed Revenues 1896-1928, 6 bills of lading; 7 bills of exchange; 1 ins. policy; 1 telegram; all bearing various stamps, F-VF some document faults	-----
168	ITALY USA Passport, 6 diff Italian Consular stamps, 1924 issue incl the 51.85 Lira, F	-----
169	NEPAL Court Fee, 20 different, F few sm flts	-----
170	SPAIN Civil War Telegraph & Revenue, accum of 50+ items; also a few strays	-----
171	INDIA Brokers Note, 3 doc's with KGV 2a (6), 4a (5), 8a (3), 1R (16), KGV 1R (14), ECV	75.00
172	-Customs, 1957 issue, 2 doc's, first with 1R (2), 2R, 5R (16); second with 2R (2), 10R (6), F-VF	ECV 35.00
173	-Share Transfer KGV 1937 issue, 5R (60 copies), 10R (67) in large multiples on pieces of document, F-VF few flts	ECV 125.00

Member's Ads

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

1. One ad per issue per member; send only one ad at a time.
2. Send ad on post card or card enclosed in envelope only (no letters or 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

Yugoslavia Documents with tax stamps. Several different kinds 1918 to date. A few 1900 to 1913 with Austrian tax stamps. Make offer in lots of 10. Gene Kelly, Steinerstrasse, (CH) 8253 Diessenhofen, Switzerland. *769*

Danish Revenues: Over one hundred lots of Danish Revenue stamps and other lots of Scandinavian Revenues and Cinderellas will be featured in the May sale from Paul Nelson, Scandinavian Collectors Club, Box 57397, Los Angeles, CA 90057. Request your free copy of the list, which will be mailed in April. *770*

Wanted Mint or used Guam hunting stamps. For sale French (Gillier D'eau) wildfowl stamps used 1984-88 \$10.00 each or \$45.00 set of 5. David H. Curtis, 1806 Sycamore, Killeen, TX 76543. *771*

Jamaican Revenues wanted. Send list and price of what you wish to sell. Prompt response. ARA, APS, BCOSG. H. Collier, Box 158, Rimforest, CA 92378-0158. *772*

Wanted: International, Commonwealth and Imperial reply coupons of Southern Africa. Information: Has anything ever been written about International Reply Coupons. Are there any catalogues or listings of

this material. I am interested in contacting anyone who can help. Write: L. Jacobson, Box 316, 8300 Kimberly, South Africa. *773*

BINGO! ICC Form D stamps for trucks. 200 different 1983-89 on 7 documents, \$10 postpaid. I want to buy or swap for older issues, varieties, interesting documents. Kenneth Pruess, 1441 Urbana Lane, Lincoln, NE 68505. *774*

Wanted: All railway parcels, carrier

and tramway parcels stamps, also British and American exhibition labels. In exchange I offer world revenues (have thousands), Danish railway stamps, forgeries, British TB, and many other cinderella categories. David M Stirling, 28 Ingleston Avenue, Dunipace, Denny FK66QP, Scotland.

Wanted: Hunting revenues especially of US and Canada, but also all around the world. Lot of duplicates



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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.		

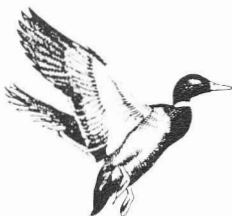
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California 1972	1,600.	North Carolina 1983	50.
California 1978	65.	New Hampshire 1983	100.
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Delaware 1981-82 ea.	35.	New Hampshire 1985	60.
Illinois 1977	110.	Ohio 1982	50.
Illinois 1978-81 ea.	65.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

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for exchange. Joachim Hosang, Hauptstraße 50, D-3339 Soellingen, Federal Republic of Germany.

For Sale: *The American Revenuer* May 1986 to October 1987. \$10 plus \$2 postage. Duane Zinkel, 2323 Hollister Ave., Madison, WI 53705.

Free Revenue/Cinderella pricelist, send 45¢ SASE. U.S. and Foreign revenues, olcals, bogus, phantasies, fakes, reprints, railway, telegraphs, Christmas, semi-official airmail, vignettes, exhibition and ad-

vertising labels, parcel stamps, proofs, essays. The weird and unusual. Topicals. Approvals on request to ARA members. Rossi's Cinderellas, Box 367, Mesilla, NM 88046. *779*

Embossed Revenues (RM): collector wishes to revise the old Makepeace Survey of Massachusetts and New York colonial stamps. Desire denominations, usages, and dates. Replies kept confidential, but will distribute tally to those who

cooperate. Henry H Fisher, 4636 Dundee Ave., Columbus, OH 43227. 614-861-2088. *780*

For Sale: First Issue horizontal used pairs; lovely examples of R45, R46 imperf, R48 imperf, R50, several R57, R60 imperf, and great R62 part perf vertical. SASE brings photocopies of all, detailed descriptions, prices. Also 1988 State Ducks, WS-1's on card. Doug Swisher, Box 52701, Jacksonville, FL 32201. (904) 448-6214. *781*

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