

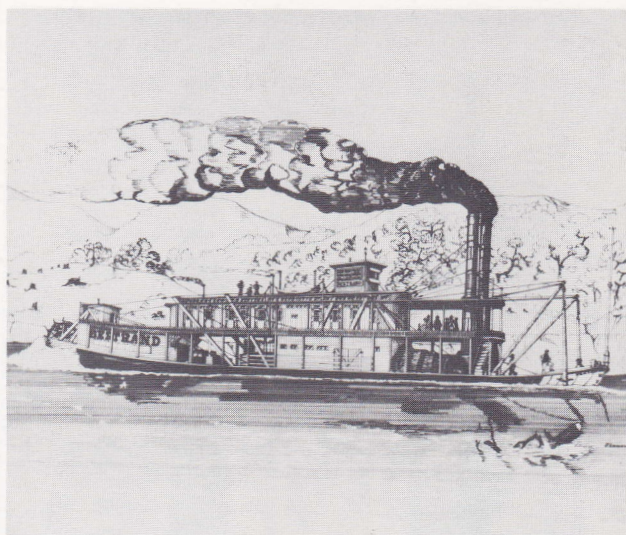


The American Revenuer

IN THIS ISSUE:

Document of the Month (27): Collecting Regional Fiscal History	102
Argentina: Duty on Cigars in Multiples	103
Tax Stamp Usage Shown on the Wreckage of the Steamboat <i>Bertrand</i>	112
Members dropped for Non-payment of Dues	121

The Missouri River has traditionally been a dangerous river to navigate. The *Bertrand*, lost in 1865 and rediscovered a century later, gives a look at life then including many taxed articles. More, inside, page 112.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MAY, 1990

Volume 44, Number 5
Whole Number 425

BUY MATCH MEDICINE SELL
 PERFUME PLAYING CARDS
 REVENUES (1st 3 Issues) • OFFICIALS • DUCKS •
 NEWSPAPERS

Please do not forward material, submit list.
 Bank references on request. Payment forwarded same
 date. Price list available. Approvals to members against
 want list.

Satisfaction guaranteed. Postage prepaid.

J.F. NICOSIA

134 Spinnaker Mall

Marina del Rey, CA 90292 • Phone (213) 301-0409

COST ORIENTED FIXED PRICE LIST

Extensive Indian revenues list, based on *The Court
 Fee and Revenue Stamps of the Princely States of
 India*, by Koeppl and Manners. Covering over
 3000 stamps with many unrecorded items.

Also Available

Banknote, Cheque and Hundi lists
 free of cost by airmail.

NARENDRA SENGAR & CO.

19, Golaghat, Kanpur 208004 - India

Let Us Help You With Your Special Collection!

U.S. Revenues

- Revenue Proofs • Revenue Essays
- Reds & Greens • Wines
- Taxpays • Telegraphs
- State Revenues • Cinderellas
- Match & Medicine

Want Lists Filled Promptly

Send for Our Current

Net Price Sale!

We are serious BUYERS of the above
 as well as Foreign Revenues!

GOLDEN PHILATELICS

Jack & Myrna Golden, ARA

P.O. Box 484

Cedarhurst, New York 11516

(516) 791-1804

ARA ASDA APS

U.S. REVENUES

Specialized stock of all Scott-listed revenues
 including Private Die Proprietaries, Reds,
 Greens, Silver Tax, Telegraphs, Cut Squares
 and all other back-of-the-book items

—*Telegraph Covers a Specialty*—

Unlisted, Springer listed, Cinderellas
 UNITED STATES, CANADA, WORLD-WIDE

TELEGRAPHS—REVENUES

STOCK OF ALL U.S. MATERIAL

WANT LIST WELCOMED

Also buy collections and holdings

Herbert Portnoy

P.O. Box 146

Skokie, Illinois 60077

(312) 673-5009



WE ARE BUYERS

We are always
 interested in buying
 REVENUES
 and other
 philatelic holdings
 of any size.

If you are considering selling your
 collection, before you sell call or
 write us for a fair offer.

EXPLORE THE MANY WORLDS OF ALTERNATIVE PHILATELY

CINDERELLAS & REVENUES

Our bourse stock includes a truly unbelievable selection of World-wide Revenues, Cinderella, and non-Scott listed stamps of all types: locals, railways, semi-officials, fantasies, rockets, TB seals, Egyptian inter-postals, telegraphs, philatelic expos, Spanish Civil War labels, to name a few!

We offer this seldom-seen material as singles, in sets, and on cover. Larger lots are also available by country and topic. Come see us at the following shows:

ORCOPEX '90 — July 14-15, 1990
Brookhurst Community Center, 12271 W. Crescent Ave.
Annahiem, CA

San Francisco Stamp Fair — July 20-22, 1990
Holiday Inn, Golden Gateway, 1500 Van Ness Ave.
San Francisco, CA

San Diego Stamp Fair, July 28-29, 1990
Scottish Rite Hall, 1895 Camino Del Rio South
Mission Valley, CA

RIGASTAMPS

Box 326, Eaton, OH 45320 / 513-456-3329

We stock the unusual.

BRITISH COMMONWEALTH REVENUES

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

CANADA REVENUES

our specialty

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

Regular Mail Auctions.

Latest Price List only \$1, refundable.

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

2 Volume Canada revenue album US\$64.

E.S.J. VAN DAM LTD.

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

ASDA, APS

CSDA, ARA

ARE YOU A COLLECTOR OF U.S. & WORLDWIDE STAMPS, COVERS & REVENUES?

AUCTION SCHEDULE

US & Worldwide Stamps & Postal History

Auction No. 205
July 18-19, 1990
Collectors Club
New York City

Auction No. 206
September 1990
Consignments Being Accepted

We regularly offer Stamps, Revenues & Postal History in our renowned "Especially for Specialists"® Public Auctions.

AN INVITATION TO CONSIGN

Individual stamps, covers or collections for Public Auction or Private Treaty Sale
WE ALSO PURCHASE OUTRIGHT!

Contact us first describing your material. Include your address and phone numbers.

Catalog Subscriptions
1 Year with Realizations
1 Year Catalog Only
Sample with Realizations
Sample Catalog Only

N. America
\$8.50
\$6.00
\$1.50
\$1.00

Overseas
\$15.00
\$13.00
\$2.50
\$1.50

Jacques C. Schiff, Jr., Inc.

195 Main Street
Ridgefield Park, New Jersey 07660
201-641-5566 • from NYC 662-2777



ARA

Licensed and Bonded Auctioneers • Est. 1947

The American Revenuer

The Journal of International Fiscal Philately

Volume 44, Number 5

May 1990

Whole Number 425

Document of the Month (27)

Collecting Regional Fiscal History

Two Scarce Michigan Origins

by Michael Mahler, ARA

Given the popularity of collecting covers from a particular state, county or town, it is predictable that as the pursuit of revenue-stamped documents becomes more popular, some collectors will choose to focus on pieces originating in one locality or another. As the following examples show, an emphasis on origins can add greatly to the appreciation of a document undistinguished by the tax rate paid or stamp(s) affixed.

At a recent show, in part to avoid coming home empty-handed, I somewhat reluctantly bought a group of U.S. Internal Revenue bonds. Each was taxed at the general 25¢ Bond rate, a slightly better usage but certainly far from scarce, and the stamps affixed were all quite common. Incidentally, for those not aware of them, these USIR bonds have an interesting *raison d'être* that merits a slight digression. This particular lot included Brewer's Bonds and Tobacconist's Bonds, and as readers of this publication scarcely need to be reminded, the government had levied taxes on both "beer, lager beer, ale, porter,

and other fermented liquors" (to quote the bonds) and "tobacco, snuff or cigars." Bonds were required to help ensure that those taxes would be paid, and the stamps on the bonds thus paid a "tax on a tax." For all this, USIR bonds are not particularly rare, and I was attracted to this lot only by the presence of the Tobacconist's Bonds; they are a scarcer type, and I had a hunch they would be highly prized by Tobacco topicalists.

To this point, I had scarcely given a thought to the origins of the bonds, except to notice that all were from Michigan, which made little impression on me. Then I happened to show them to a California cover dealer who turned out to be a transplanted Michigander. On examining the first one, he liked the fact that it was from Saginaw, where his mother lived, and mentioned that he collected covers from only two towns: Albion and Midland, Michigan. To our mutual delight, a look through the rest of the bonds turned up one from Midland City, dated 1867; a few seconds later he had a fine collateral piece, while I had back a

(Document of the Month—continued on page 117)

THE AMERICAN REVENUER

Editor: Kenneth Trettin
Rockford, Iowa 50468-0056.
Phone 515-756-3542 (no one else will answer)
or 515-756-3680.

Contributing Editor: Richard Riley
24055 Paseo Del Lago
257 Tower II
Laguna Hills, CA 92653

Direct inquiries regarding advertising rates, availability and publication schedules to the Editor.

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 1990 by The American Revenue Association.

POSTMASTER: Send Form 3579 to The American Revenuer, Rockford, Iowa 50468-0056.

The Internal Duties

Duty on Cigars in Multiples

by G C Akerman FRPS,L, ARA

The installment "Labels for Single Cigars" appeared in August 1986 issue of The American Revenuer (40:134-142).

First Issue-15th September 1895

There was no time to engrave special bands for bundles or boxes of cigars, so the entire design is made up from the Mercury Head and standard printers' type and decorative elements. The plates contained fifteen bands in a vertical column, which were printed on a variety of plain white and tinted papers. The bands were neither gummed nor perforated.

A large number of values were required to cater for differently sized bundles of cigars of different grades- in later issues this is made explicit in the inscriptions- and values up to 75 centavos were printed in black, values from 1 peso upwards were printed in scarlet.

Early bands are rare due to a provision of the Decree of August 5th 1895, where Article 22 says "The fiscal stamps or bands for use on packets or boxes shall be destroyed by persons holding them, and those who do not shall be fined 250 pesos, and persons who sell the empty containers (either with the stamps intact or with the stamps already used once) or who hold them in their possession or offer them for sale shall suffer a fine of 500 to 2000 pesos..." Fraudulent use and forgery were covered by another Article, with correspondingly heavy penalties.

As a result few bands survive, and these are probably remainders from importers or manufacturers who did at least have a legal occasion to hold stocks.

Notwithstanding this "problem," a few interesting varieties have been recorded:

**Table 1: First Issue
Values and Numbers Issued**

Value	Numbers	Value	Numbers
1c	961,600	1p	1,1970
1.25c	204,800	1p 25	2,000
5c	195,500	1p 50	825
6.25c	78,600	2p	840
10c	104,600	2p 50	582
12.5c	62,450	3p	427
20c	8,400	3p 50	497
25c	18,875	4p	310
30c	5,660	5p	765
40c	5,860	7p	110
50c	9,660	10p	100
62.5c	8,900		
75c	2,860		

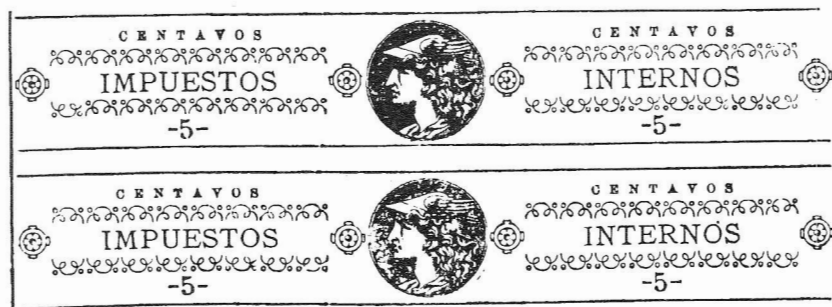
- 1c - "CENTAVOSS"
- 5c - the arabesque element in the border under IMPUESTOS is inverted (unit 13 of the plate)
- 1p 50 - the RH "1" is very faint
- 5 pesos - double impression.

The Mercury Head is often damaged at the side by the circular ornaments, and occasionally the 'furniture' holding all the bits and pieces together stands proud and shows as redundant horizontal or vertical lines. The outer frames rarely meet at the corners and broken or deformed frames are not unusual.

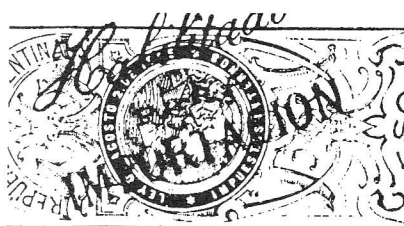
The numbers issued are shown in Table 1.

Second Issue-January 1896

Domingo engraved proper dies for this issue. The



First Issue: Upper unit shows inverted arabesques; lower unit shows damage to Mercury Head.



Right: Second Issue.
Above: Second Issue with
handstamp reading "Habilitado
para Importacion."



plates were set out in two panes each of two rows of five impressions. The labels were printed on a variety of papers and were issued imperforate and ungummed. Some have been overprinted by the users.

Some examples are "cancelled" with the oval "Administracion General de Impuestos Internos" handstamp; these were used to pay minor fines or supplements to the duties, and were never attached to cigar packets.

Two values—the 75c sepia and the 7p 50 green—were prepared but not issued, and it is thought that the 1p 25, the 1p 50 and the 3p 75 (all in green) and the 10p blue might come into the same category (only 100 or 200 of each are said to have been issued).

Table 2: Second and Third Issues
(Combined Numbers)

1c	Black	2,778,000
1.25c	Blue Green	245,000
* 2c	Black	400,000
5c	Dull Ultramarine	279,000
6.25c	Red Brown	95,000
10c	Scarlet	158,800
12.5c	Mauve	68,700
20c	Yellowish Green	212,500
25c	Chestnut	354,900
30c	Brown	60,000
40c	Slate Green	253,000
50c	Slate Purple	620,100
* 60c	Blue-Green	10,000
62.5c	Chocolate	100
* 70c	Carmine	10,000
* 80c	Slate Green	10,000
* 90c	Red Brown	10,000
1p	Blue	260,000
* 1p	Red	950,000
1p 25	Green	100
1p 50	Green	200
2p	Steel Blue	32,100
2p 50	Green	100
3p	Deep Blue	16,000
3p 75	Green	100
4p	Deep Blue	13,000
5p	Blue	4,500
10p	Blue	200

* These six values constitute the Third Issue



Fourth Issue. Left—overprinted "PRECIO AL CONSUMIDOR 0.20"; below—left half and right half.

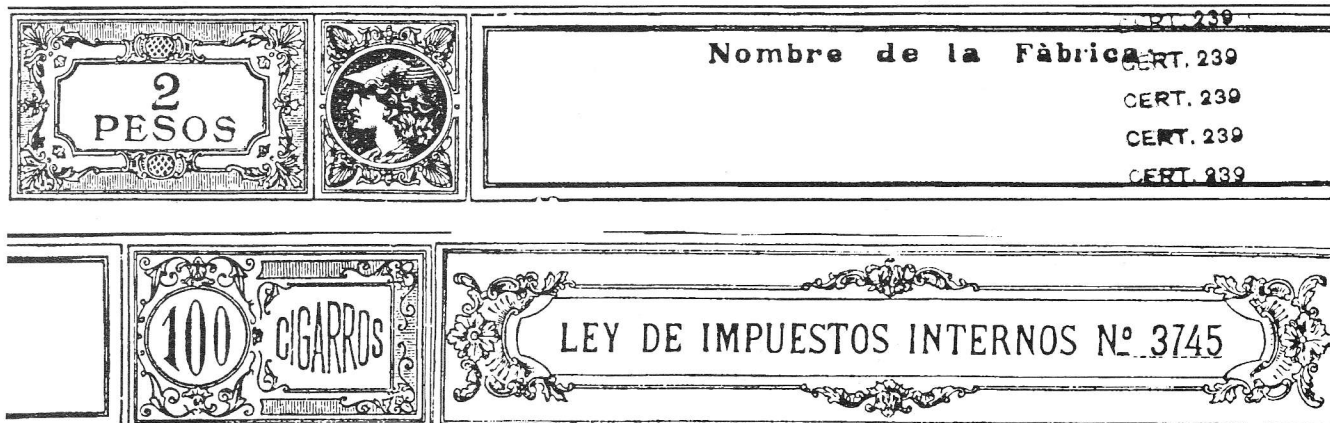


Table 3: Summary of Issue 4

Value	Locally Made	O'prints	Imports	Overprints
5 Cigars				
1c	Orange Brown		-	
2c	Orange Brown		-	
5c	Orange Brown		-	
10c	Orange Brown		-	
15c	Orange Brown Precio		-	
10 Cigars				
10c	Deep Blue		Rose Red	
20c	Deep Blue	Para CINCO	Rose Red	
40c	Deep Blue		Rose Red	
1p 80	-		Rose Red	
2p 50	-		Rose Red	
3p	-		Rose Red	
20 Cigars				
20c	-		Rose Red	
25 Cigars				
25c	Red Brown	Hab IMPORT	Rose Red	
50c	Red Brown		Rose Red	Adicional
1p	Red Brown		Rose Red	
1p 50	-		Rose Red	
1p 75	-		Rose Red	Adicional
2p	-		Rose Red	
2p 50	-		Rose Red	
3p	-		Rose Red	
4p 50	-		Rose Red	
6p 25	-		Rose Red	Precio
7p 50	-		Rose Red	
50 Cigars				
50c	Ultramarine	HAB IMPORT	Rose Red	
80c	-		Rose Red	
1p	Ultramarine		Rose Red	
1p 50	Ultramarine		Rose Red	Precio
2p	Ultramarine		Rose Red	Precio
3p	-		Rose Red	Precio
3p 50	-		Rose Red	
4p	-		Rose Red	
5p	-		Rose Red	
6p	-		Rose Red	
100 Cigars				
1p	Green		Rose Red	
2p	Deep Green		Rose Red	"25"; Adicional
3p	Green		Rose Red	Adicional
4p	-		Rose Red	
6p	-		Rose Red	
7p	-		Rose Red	
8p	-		Rose Red	

Third Issue-August 1898

Five additional values appeared at this time, and the 1p value was changed from deep blue to red. The

2c is known to have been printed in a single pane of 20 units (4 rows of 5); others may share this layout.

The 1p red was created for the exclusive use of William Paats, Roche y Cia, who held the concession to import the popular Italian cigars into the Rio Plata area.

Apart from the error "1 PESOS" (all units) and a miscellany of minor frame breaks, no varieties have been reported. The frame breaks and marks around the values suggest that a master plate was used to create working plates, with the value inserted separately.

The 4p is known handstamped "CONSUMO PARTre" for use on imported cigars. The 25c band is known handstamped in violet with the device:

REPOSICION
ENERO 1898

The numbers issued for the combined second and third issues are given in Table 2.

In April/May 1899 the following handstamp appears in violet and in blue:

Habilitado
PARA
IMPORTACION

These acted as provisionals for the next issue. The numbers so treated were:

30c	500	1p red	2,752	2p	1,1751
50c	850	1p blue	1,154	3p	1,169
80c	100			5p	280

Fourth Issue-March 1899-Ley 3745

M. Gottuzzo of the National Bureau of Engraving prepared dies for two sizes of band, which were printed by the Casa de Moneda on thin white paper and issued imperforate and ungummed.

The smaller band measures 229 x 15mm and was printed in sheets of fifteen units; the larger measures 240 x 25mm and appeared in sheets of ten. The smaller bands were used for packets of five or ten cigars, the larger for boxes of 25, 50 or 100.

Each band appeared in two forms-the central panel reads "Nombre de la Fabrica" for locally made cigars and "Nombre de la Importador" for imports. The former were printed in blues, browns and greens and the latter in red.

This is a rather complex issue, since short series of bands of different values were produced for each of the five packet sizes for local cigars

and a further four for imports.

In addition there is a range of handstamped overprints, of which the following appear on the local



Fifth issue—"Blank" Cigarros, left and right halves.

bands:

"Precio al Consumidor 75" on the 15c chestnut for 5 cigars

"Para CINCO Cigarros" on the 20c deep blue for 10 cigars

"GRAMOS DE TOBACO" on the 5c orange brown for 5 cigars

"PARA CUARTO CIGARROS" on the 4c blue-black for 4 cigars

"Habilitado PARA IMPORTACION" on the 25c brown for 25 cigars and the 50c ultramarine for 50 cigars (numbers issued were 125 and 360, respectively).

The overprints all appear in violet and/or blue; the last listed also appears in red. Handstamps on bands for imports are:

"PRECIO DE VENTA 1.25" on the 6p 25 for 25 cigars

"PRECIO AL CONSUMIDOR xx": "15" on the 1p 50; "20" on the 2p; "25" on the 3p—all for 50 cigars

"25" on the 2p for 100 cigars.

Fifth Issue-1900

The design was changed to read "ANO 1900" in place of "No 3745." Only one value—the 1c chestnut—was prepared, in versions for "blank," 2, 3, 4 and 5 cigars. The 1c "blank" band is known very crudely perforated.

Violet handstamps on the "0 Cigar" band read "ART

34" or "ART176." Another has "ART.34" incorporated in the design in the user panel below "Nombre."

Sixth Issue-1905

The fourth issue in red (imported cigars) was overprinted:

"ADICIONAL Dec-Jun.20-1905"

to make the sixth issue. The following values have been recorded:

- 50c and 1p 75 both for 25 cigars
- 2p and 3p both for 100 cigars.

~~DEC. JUN. 20-1905~~

~~ADICIONAL~~
~~DEC. JUN. 20-1905~~

Sixth Issue with "ADICIONAL Dec-Jun.20-1905" overprint

Seventh Issue-1907-Ley 3884

Two new designs, with rich profusions of baroque ornamentation, show, from left to right: the duty, Mercury, the number of cigars, their sale price, the Ley and the identity of the manufacturer or importer.

Ley 3884 scrapped the distinctive labels for imported cigars. The smaller design was used for packets of up to twenty cigars, and measures 229 x 15mm; the larger design was used on boxes of 25, 50 or 100 cigars and measures 335 x 24mm. (These measurements describe the printed area and actual bands may be considerably larger since the sheets had extensive margins)

A third design, in cobalt, was without expressed value. Instead it was labelled "FAJA de CONTROL" and presumably indicated pre-paid duties. My copy bears a violet handstamp with the Arms of the Republic to the left and the legend "Habilitado/POR LA Admon Gal DE IMPUESTOS INTERNOS" in two lines on the right.

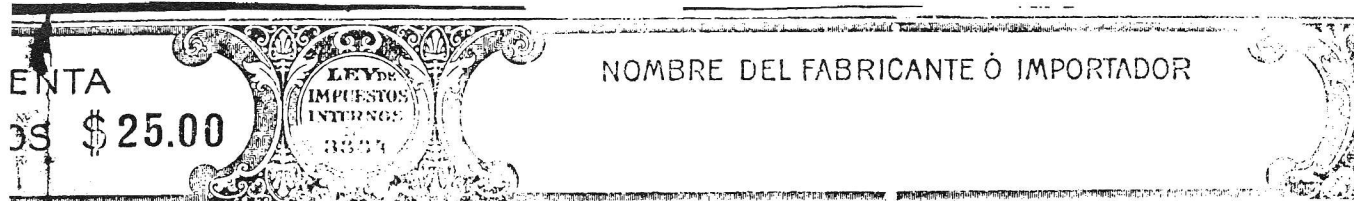
The definitive series has been seen with a variety of overprints adjusting the number of cigars:

- 20c for 20 overprinted "PARA CINCO CIGARROS"

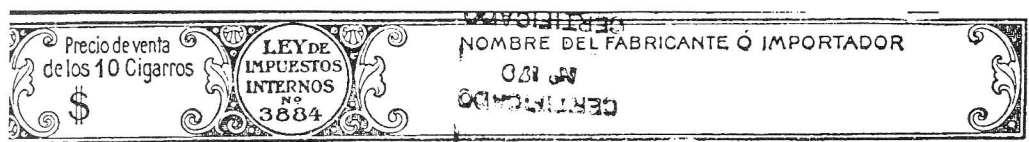
Table 4: Summary of Issues 5, 6

Cigars	Value	Color	Overprints
(blank)	1c	Chestnut	Arts 34, 176
1 Cigar	1c	Chestnut	
2 Cigars	1c	Chestnut	
3 Cigars	1c	Chestnut	
4 Cigars	1c	Chestnut	

NB: Issue 6 consists of Issue 4 bands overprinted:
ADICIONAL/DEC - Jun.20 - 1905 (see above)



Seventh Issue large band (above shown in two segments) with manuscript re-rating from 25 to 100 cigars. The Seventh Issue small band (below shown in two segments).



- 2p for 25 overprinted "50 CIGARROS"
- 3p for 100 overprinted "25"
- 5p for 50 overprinted "100" in manuscript.

Eighth Issue-1908

The smaller band was re-issued without a "Precio de Venta." Only three examples have been seen-5c dull blue for 4 cigars; 10c slate blue and 20c light brown, both for 10.

Ninth Issue with the price deleted from the Precio de Venta tablet.



Ninth Issue-1914-No Ley

The Ley Number and Precio de Venta were deleted for a small issue of four bands-4c and 5c for 4 cigars; 5c for 5 cigars and 15c for 10.

Tenth Issue-1914-New Value

The 1c issue for 2, 3, 4 and 5 cigars was replaced by a 10c value printed in orange.

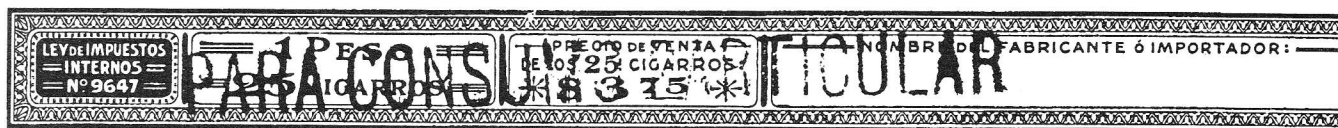
All four bands are known surcharged "HABILITADO POR 1 1/4 CENT." in black. This was machine printed in 1917 as a provisional.

Eleventh Issue-1915-Ley 9647

A new, more severe, design was introduced in 1915. The elements were changed around to a new se-



Tenth Issue. This stamp with the HABILITADO POR 1 1/4 CENT. forms part of the provisional Twelfth Issue.



Eleventh Issue with PARA CONSUMO PARTICULAR handstamp (right end segment to left).

quence: Ley number, duty and number of cigars, Precio de Venta, user and Mercury in an ornate rectangular frame. A single size-228 x 15mm-sufficed for all values.

The paper was thinner than that used hitherto, and as usual the bands were issued in ungummed sheets.

The four 1½c values were later surcharged "HABILITADO POR 1 1/4 CENT." as provisionals for the 1917 issue. The 1p for 25 cigars has been seen handstamped "PARA CONSUMO PARTICULAR."

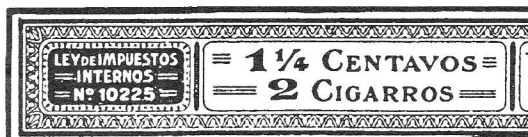
A small square blue machine printed surcharge including "LEY 10359" on the 1½c for 3 cigars formed a provisional for the fourteenth issue.

A private printing was made for "Cigarros Ottone-Importador Mignaquy y Cia" (the 5c red for 5 cigars); another, for "Cert.361" (Schelp y Schelp), is similar to the regular 15c slate green for 10 cigars, but measures 236 x 11mm. Other private dies are known.

On 26th July 1915 a special band was made for the "COMPANIA/TABACALERA ARGENTINA." This 5c dull carmine issue was of a distinctive design, measuring only 87 x 12mm and is strongly reminiscent of the little bands for single cigars.

Twelfth Issue-1917-Provisional

The "HABILITADO POR 1 1/4 CENT." surcharges noted on several previous issues collectively form a provisional series for the next issue.



Thirteenth Issue

Thirteenth Issue-14 Feb 1917-Ley 10225

Bands for the 1½c duty were re-issued in two colors with the new Ley number. A private die version of the 12½c for 10 cigars band was made for "Schelp y Schelp"; it took the 236 x 11mm dimensions of its predecessor.

The 1½c slate green for 5 cigars is known with a blue "Para 5 Cigarros" overprint.



Fourteenth Issue (above). Eleventh Issue with blue overprint (left, enlarged) "Ley 10359" formed a provisional for the Fourteenth Issue.

Fourteenth Issue-20 June 1918-Ley 10359

The above-noted band from the eleventh issue, with a "LEY 10359" overprint, formed a provisional for this issue, with its new Ley number. It would appear that this issue comprised just the 1½c value, replacing the 1½c bands of the thirteenth issue.

Fifteenth Issue-1926-Ley 11252

Once again the design was replaced, this time by a simpler "chain-link" pattern framing the various panels. Two sizes of band were prepared. This issue probably included a full range of values, though only those for packets of up to 10 cigars have been recorded.

Two papers have been seen-a ribbed paper for all recorded values, and Large Arms paper for three values.

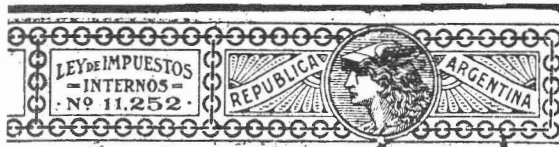
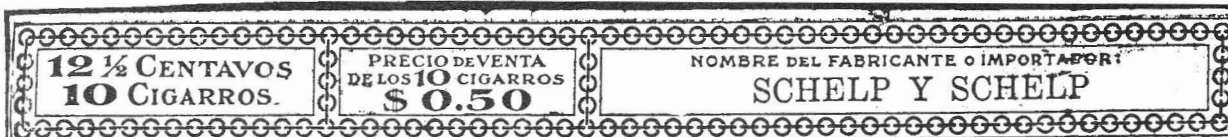
Some "Tobacco" bands have been seen bearing re-validation handstamps for cigars under Ley 11252 (see Tobacco Labels listings)

Sixteenth Issue-Ley 14393

The design was simplified to the point of crudity. Thus far only a single example-the \$3.20 for 10 cigars in yellow ochre-has been recorded.

Seventeenth Issue-1962-Ley 16450

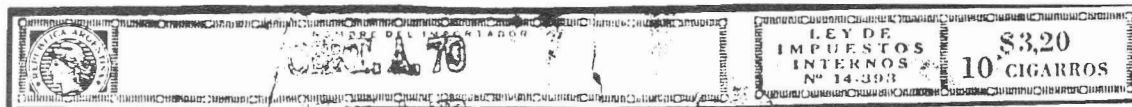
The Ley tablet of the previous issue was changed to include both the new number and a Decree number: "Dto 8667/62." Again, just one example has been recorded-\$0.50 for 5 cigars, printed in yellow green.



Fifteenth Issue: small band (top); large band in two segments (above and left).



Seventeenth Issue



Sixteenth Issue

Conclusion

This highly complex series is enlivened by a wide range of over-prints and surcharges.

A little light relief may be had from the illustrated labels used to decorate cigar boxes. We illustrate a couple of proofs—one for SOCIALES Cigarillos and one for LA SIN BOMBO. The latter includes a Precio de Venta tablet showing the unit price, the tax and the total payable.



Table 5: Summary of Issues 7 - 10

Number & Value	Issue 7-Ley 3884 New Qty O'prints	Issue 8 No "Precio de Venta"	Issue 9 No Ley	Issue 10 New Values 1917 O'prints			
FAJA DE CONTROL	Cobalt	-	-				
2 Cigars							
1c	Orange	-	-				
1½c	-	-	-	Orange	HAB 1¼		
3 Cigars							
1c	Orange	-	-				
1½c	-	-	-	Orange	HAB 1¼		
4 Cigars							
1c	Orange	-	-				
1½c	-	-	-	Orange	HAB 1¼		
4c	-	-	Dull Blue				
5c	-	Dull Blue	Bright Carmine				
5 Cigars							
1c	Orange	-	-				
1½c	-	-	-	Orange	HAB 1¼		
5c	Dull Blue	-	Red				
10c	Slate Blue	-	-				
15c	Violet Grey	-	-				
10 Cigars							
10c	Slate Blue	Slate Green	-				
15c	-	-	Indigo				
20c	Light Brown	Light Brown	-				
30c	Brown Lilac	-	-				
40c	Blue Green	-	-				
1p 80	Green	-	-				
2p 50	Brown	-	-				
3p	Purple Brown	-	-				
20 Cigars							
20c	Deep Brown	CINCO	-				
25 Cigars							
25c	Greenish Blue	-	-				
50c	Rose Lilac	-	-				
1p	Dull Green	-	-				
1p 50	Chocolate	-	-				
1p 75	Olive	-	-				
2p	Sepia	50	-				
2p 50	Brown	-	-				
3p	Purple Brown	-	-				
4p 50	Green	-	-				
6p 25	Grey Lilac	-	-				
7p 50	Dull Yel Green	-	-				
50 Cigars							
50c	Rose Lilac	-	-				
1p	Green	-	-				
1p 50	Chocolate	-	-	3p	Purple Brown	25	-
2p	Sepia	-	-	4p	Dull Blue		-
3p	Purple Brown	-	-	6p	Orange Brown		-
3p 50	Claret	-	-	7p	Grey Black		-
4p	Deep Blue	-	-	8p	Ultramarine		-
5p	Dp Turq Blue	100 (m/s)	-				
6p	Orange Brown	-	-				
100 Cigars							
1p	Green	-	-				
2p	Sepia	-	-				

Table 6: Summary of Issues 11 - 15

Number & Value	Issue 11-Ley 9647	Issue 12 O'prints	Issue 13 Ley 10225	Issue 14 Ley 10359	Issue 15-1926 Ribbed	Arms
2 Cigars						
1¼c	-		Orange) Slate Green)	-		
1½c	Orange	HAB 1¼	-	Orange	Orange	
3c	Ultramarine		-	-		
4c	Dp Blue Green		-	-		
5c	Rose Carmine		-	-		
3 Cigars						
1¼c	-		Orange) Slate Green)	-		
1½c	Orange	HAB 1¼	-	Orange	Orange	
3c	Ultramarine		-	-		
4c	Dp Blue Green		-	-		
5c	Rose Carmine		-	-		
4 Cigars						
1¼c	-		Orange) Slate Green)	-		
1½c	Orange	HAB 1¼	-	Orange	Orange	
3c	Ultramarine		-	-		
4c	Dp Blue Green		-	-		
5c	Rose Carmine		-	-		
5 Cigars						
1¼c	-		Orange) Slate Green)	-		
1½c	Orange	HAB 1¼	-	Orange	Orange	Orange
3c	Ultramarine		-	-		
4c	Dp Blue Green		-	-		
5c	Carmine Red		-	-		
6¼c	-		-	-	Pale Dull Blue	Pale Dull Blue
7½c	Ultramarine		-	-		
15c	Slate Green		-	-		
10 Cigars						
12½c	-		Purple	-	Mauve	Mauve
15c	Slate Green		-	-		
20c	-		-	-	Dp Blue Green	
30c	Light Brown		-	-		
40c	Purple Brown		-	-	Scarlet	
50c	Chocolate		-	-		
2p 50	Deep Claret		-	-		
4p	Yellow Green		-	-		
20 Cigars						
30c	Light Brown		-	-		
25 Cigars						
37½c	Carmine		-	-		
75c	Rose Lilac		-	-		
1p	Light Brown	CON PART	-	-		
1p 25	Light Green		-	-		
1p 75	Claret		-	-		
2p	Bistre		-	-		
2p 50	Deep Claret		-	-		
3p	Green		-	-		
4p 50	Slate Green		-	-		
6p 25	Yellow Brown		-	-		
8p 75	Vermillion		-	-		
50 Cigars						
75c	Rose Lilac		-	-		
1p 50	Claret		-	-		
2p	Bistre		-	-		
2p 50	Deep Claret		-	-		
3p 50	Grey Green		-	-		
4p	Yellow Green		-	-		
5p	Black		-	-		
100 Cigars						
				6p	Grey Black	
				1p 50	Claret	
				3p	Olive	
				4p	Yellow Green	
				5p	Brown	
				7p	Red Brown	
				8p	Carmine	

Tax Stamp Usage Shown on the Wreckage of the Steamboat *Bertrand*

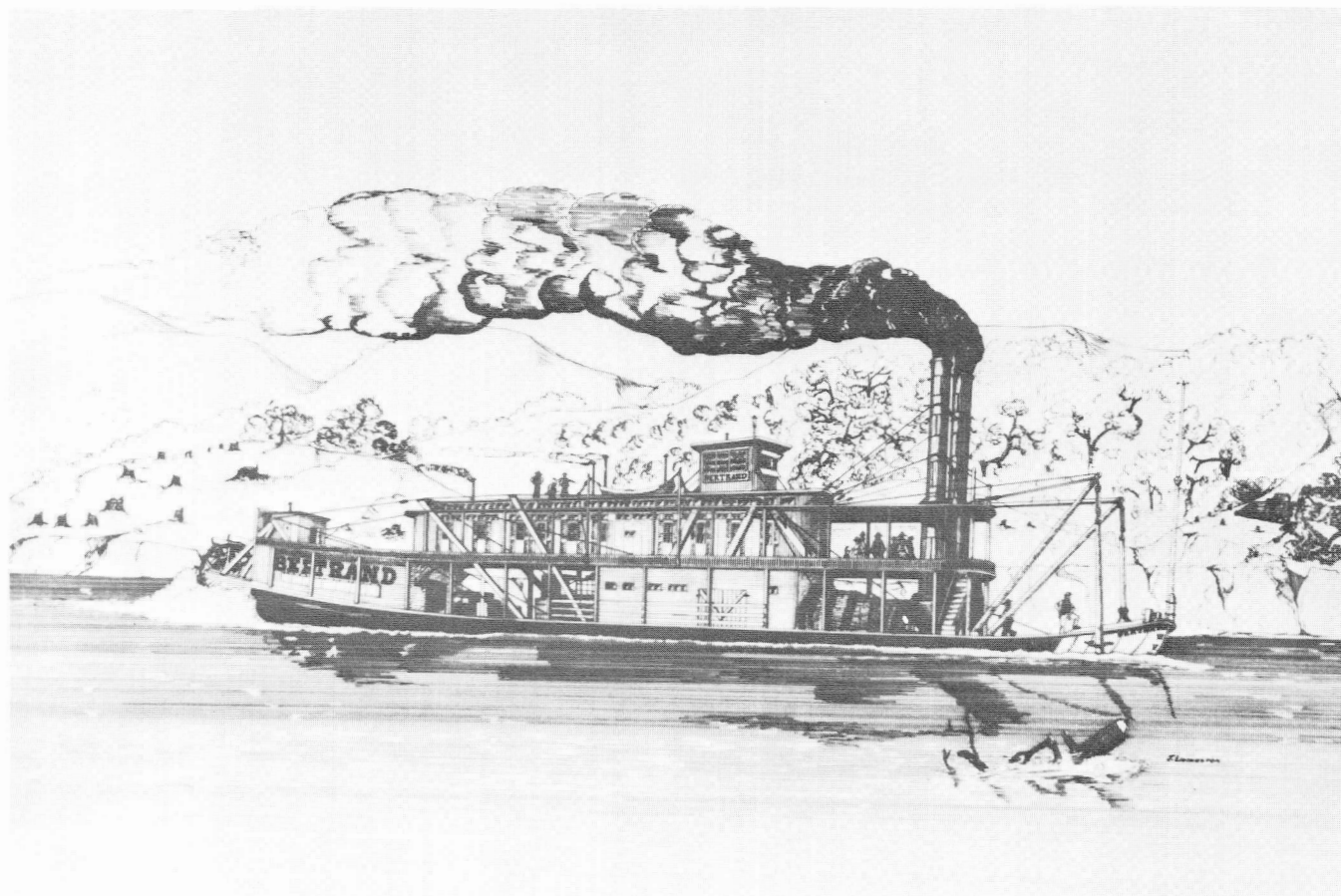


Figure 1. Artist's rendering of the steamboat Bertrand. Its maiden voyage on the Missouri River mountain run ended abruptly at DeSoto Bend on April 1, 1865.

by Paul Weidhaas, ARA

The Montana gold strikes of the early 1860s prompted an unprecedented wave of humanity into the gold fields, which exceeded even that of the California gold rush of 1849. Mining camps appeared almost overnight, swelled by those seeking fortune in the desolate gulches of western Montana Territory. With the discovery of gold came an increasing demand by the miners for tools, hardware, foodstuffs and alcohol which overland transport simply could not provide in adequate volume. Heavily laden steamboats helped to meet some of that demand.

Prices of necessities were fabulously high, with flour sometimes selling for 85 cents a pound and potatoes at \$27 a bushel (Graebner et al, 1970). Riverboat owners quickly recognized that handsome profits would be made, provided their boats could successfully run the gauntlet of hazards on the Missouri River. The Missouri was notoriously treacherous, known for its snags hidden within constantly changing channels. Submerged snags claimed no less than 193 steamboats between 1853 and 1897 (Petsche, 1974). One such victim was the 161 foot sternwheeler *Bertrand* (Figure 1).

The *Bertrand's* captain was relying on the annual spring river rise to risk the hazardous mountain run, hoping to unload his shipment of supplies at Fort Benton in Montana Territory, and hastily returning to home port before the river fell. It was a risky gamble, but for the winner, profits of several hundred percent awaited. Consignments of freight to Fort Benton were charged at twelve to fifteen cents a pound, and cabin passage one was cost \$300. In 1865, one thousand passengers and 6,000 tons of merchandise were delivered at the fort by steamboat (Drago, 1967).

The *Bertrand* departed St. Louis on March 18, 1865, with at least ten passengers and a cargo valued at up to \$300,000 (Petsche, 1974). On April 1, some 25 river miles above Omaha, the *Bertrand* struck a snag near DeSoto Bend and sank within ten minutes. No lives were lost.

Most of the cargo was being shipped on consignment to the store owners in Montana mining camps. All the supplies the bustling frontier towns needed were on board: food stuffs, liquor, textiles, clothing, household goods, mining and building supplies, tools and ammunition.

The most valuable cargo, and the subject of subsequent salvage efforts, was a large shipment of mercury. Some 35,000 pounds of mercury were recovered by a team of salvors sent by the insurers shortly after the sinking. But they were called away to work the wreck of another steamboat which sank May 4 a few miles upstream. By the time they had returned, the *Bertrand* had disappeared into the riverbottom. There it remained for over one hundred years (Petsche, 1974, p. 17).

Over the years, the river changed course, and the site of the *Bertrand* wreck eventually became dry land, although the ship itself was beneath the water table. In 1968, archival research paid off for two salvors. using a fluxgate magnetometer, they located the riverboat 20 to 28 feet below the ground in DeSoto National Wildlife Refuge near present day Blair, Nebraska. (Petsche, p. 29). Test borings brought up fragments of

wood, leather, glass, brandied cherries, lead shot, and the odor of alcohol. The first artifacts recovered from the hold during excavation included several cases of bitters bottles, boots, canned tomatoes, a plow, black powder and primers, and wooden soap case with "Bertrand Stores" painted on the side (Petsche, p. 35). (Figure 2)

The cargo held a wealth of material, ranging from pickles and clocks to bullwhips and window frames. About 300,000 artifacts worthy of restoration were recovered, and excellent displays in the refuge's visitor center interpret much of this material. Included are numerous items of interest to the collector of revenue stamps and collateral material.

Bitters Bottles

By far the most predominant revenue artifacts were the patent medicines, and of these, Hostetter's Bitters was the clear favorite. Recovered were 191, 12 bottle cases, mostly containing 22 ounce dark amber and dark green bottles. A few 28 ounce bottles were also found (Switzer, 1974, p. 30). For the most part, the bottles survived unbroken, packed in sawdust, with their contents still intact.

Embossed on one side is the inscription, "Dr. J. Hostetter's/Stomach Bitters." A dark blue paper label with gold (now gray) print was affixed to another side,

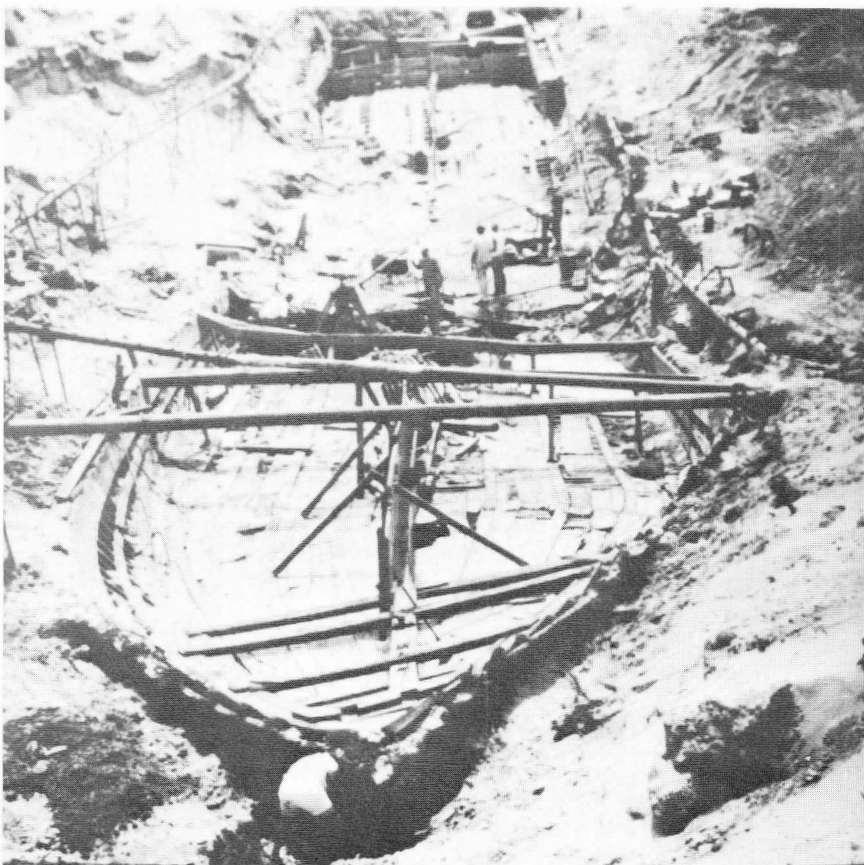


Figure 2. Excavation of the *Bertrand* in 1868-69 provided collectors with a rare glimpse of actual usage of revenue stamps. Thousands of bitters bottles were among the artifacts recovered with contents intact.

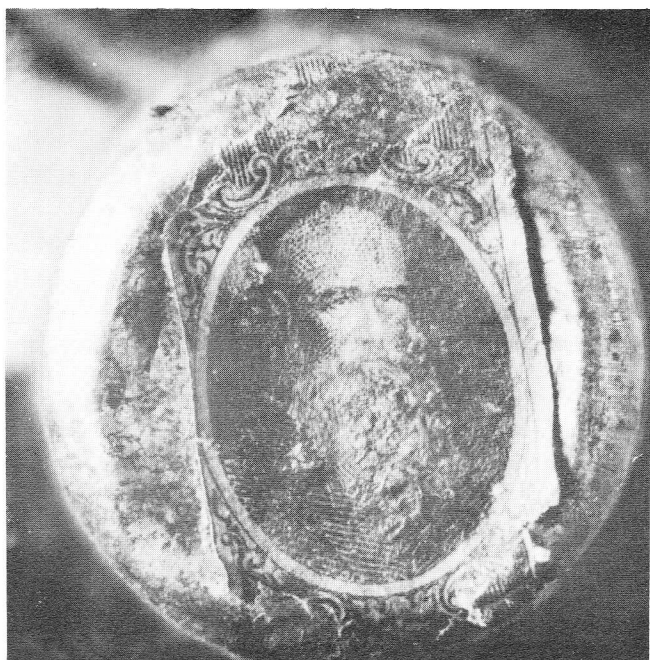


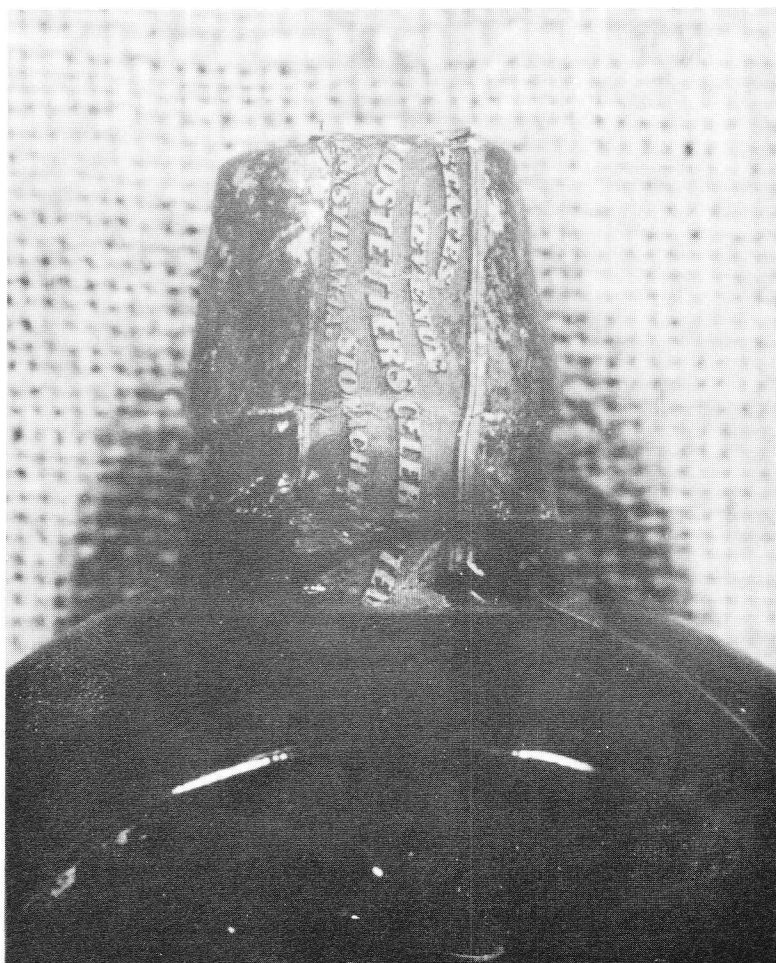
Figure 3. The venerable portrait of Jacob Hostetter gazes from a remnant of Scott RS132a affixed to the foil cap of a bottle of Hostetter's Stomach Bitters. This stamp is the sole surviving specimen among over 2,000 bottles following one hundred years of submersion.

extolling the virtues of the contents as "a swift and certain cure for Dyspepsia, Liver Complaint, Fever, Fever and Augue, and all kinds of periodical flux, Colids, and Choleric maladies...." The opposing side displayed a label with black print on a white background, with the upper half depicting St. George slaying the dragon (Switzer, pp. 30-31).

The bottles contain cork stoppers covered with thick foil seals. The private die proprietary stamps issued to Hostetter and Smith in 1863 were affixed over the tops of the seals and extended onto the bottle necks. Only a single example of the Hostetter revenue stamp survives to this day, on a bottle specially treated soon after recovery (Peterson, personal communication). Undoubtedly many others were found, but the fragile paper quickly deteriorated once exposed to the air.

The lone specimen poses some interesting

Figure 4. The Hostetter stamp extended down onto the neck of the bottle. Although the portion of the stamp once affixed to the glass is now missing, the numeral 4 was revealed in gum residue during a physical inspection.



questions. The portion of the stamp affixed to the seal is essentially intact (Figures 3 and 4). The ends of the stamp which contain the value blocks extended down onto the neck of the bottle, but are now missing. Hostetter used both 4¢ and 6¢ stamps, identical except for the value blocks. Since the number of four cent stamps printed was eight times that of the six cent stamps, (Toppan et al, 1899) one may conclude that the far more abundant 22 ounce bottles held the four cent stamps. Indeed, a close examination of the gum residue on the bottle neck revealed a distinct numeral four. However, the stamps is on a 28 ounce bottle

Logically, the larger bottles would have borne the six cent stamps. An inspection of the gum residue on a number of 22 ounce bottles proved inconclusive; these bottles had been treated by another preservation process, and no numerals could be discerned.

Since the tax on medicines was one cent for each twenty-five cents of retail price up to one dollar, and two cents for each fifty cents or fraction thereof above that amount, the retail price of a 22 ounce bottle of Hostetter's Bitters should have been one dollar. However, a ledger kept by a trader at Fort Laramie,

Wyoming, in the mid-1860s, gives the retail price of a bottle of bitters at \$2.00, "patent medicine" at \$1.50, and "stomach bitters" at \$1.50 (no bottle sizes given) (Switzer, p. 82). Although the price of a bottle in the mining camps exceeded the tax rate, one may argue that all bottles were stamped at the factory assuming that the product would be sold at the normal price, without regard for dealer markups.

Thus, it would follow that the smaller size bottle normally sold for one dollar and displayed the four cent stamp, Scott RS132. My guess is that the 28 ounce bottles in one case were mistakenly affixed with four cent stamps. That the 28 ounce bottles were confused with 22 ounce bottles is further given credence by the fact that only 27 of the larger bottles were recovered, as compared to 2,267 bottles of the 22 ounce size.

Packed inside many of the wooden cases were eight to twelve copies of Hostetter's almanacs, dated 1865. One 18 by 25 inch Hostetter broadside was placed over the almanacs. These were printed on white paper with red lettering and border, and a black woodcut in the center depicts St. George slaying the dragon (Switzer, p. 34).

Three other brands of bitters were also found on board, and, while they are sadly lacking revenue stamps, they are described here for the benefit of the collector of collateral material.

Eighty-seven 32 ounce olive-green bottles and a number of fragments of J. H. Schroeder's Stomach Bitters were recovered. Stoppered with corks, they were capped with red sealing was or a tan putty-like substance. While these bottles are embossed "J. H. Schroeder/28 Wall Street/Louisville, KY." labels affixed read "Hostetter and Smith/Sole Proprietors and Manufacturers/58, 59 & 60 Water & Front Sts./Pittsburgh/Pa./In order to guard against counterfeits, purchasers will/please observe the name Dr. J.



Figure 6. One of three surviving entire copies of Scott R18c, still stuck to a cardboard matchbox fragment. The double handstamped cancellation indicates that the stamps were canceled before separation.

Hostetter's Stomach/Bitters pressed on the Bottle and our Proprietary /Revenue Stamp covering the cork and see that our/autograph signature (to counterfeit which is a felony)/is on the label." (Switzer, pp. 34-35). Evidently Schroeder's was a subsidiary of Hostetter's.

Eighty-eight 27 ounce amber-colored, cabin-shaped bottles were found containing Drake's Plantation Bitters. Fragments of black on white paper labels adhere to the front and back panels. Some bottle show evidence of having been wrapped in a black and white printed paper wrapper bearing testimony to the tonic's effectiveness (Switzer, pp. 36-37).

The wooden shipping cases for the Drake's Bitters are unusual in that the lids of several held display signs lettered in white, gold and black. The paper sign was affixed to a thin wooden backing and covered with a sheet of glass. In one corner is the firm's famous logo, "S. T. 1860 X." One of the signs still had a red cord attached for hanging.

Also found were a quantity of 25 ounce Kelly's Old Cabin Bitters, sealed with corks, and origi-



Figure 5. Hundreds of boxes of August Eichele's Superior Telegraph Matches aboard the Bertrand originally bore this label. The lower third of the label appears to have been folded over one edge of the box.



Figure 7. This fine stamp is one of fifteen surviving copies of Scott R11c. All copies were canceled "A. E./FEB/186?"

nally bearing black-on-white labels printed by the American Bank Note Company (Switzer, pp. 37-38). It is regrettable that none of the rare Kelly revenue stamps survived, assuming these were used. One glass, paper and wood sign for Kelly's Old Cabin Bitters similar to the Drake's signs was also recovered.

Other Proprietary Articles

There were no perfume bottles in the cargo, but 22 small clear vials which presumably held perfume were recovered from a box of personal effects of one of the passengers. The manufacturer is unknown. No labels or stamps, if once attached, survived.

Strangely, no playing cards were found. One would think that the frontier miners would have wanted a goodly supply of these proprietary articles.

Many cases of caned fruit, including cherries, gooseberries, peaches, pineapple and strawberries were recovered. But since the tax on canned goods was not enacted until 1866, naturally none of the *Bertrand* foodstuffs exhibited revenue stamps.

Lastly, twenty-five 17 by 18 by 8 inch wooden cases, each containing one gross of cardboard boxes of matches, were recovered from the *Bertrand*. On one end, stenciled in black, is the legend "6 BOXES/SUPERIOR/920 DOZ E./TELEGRAPH/MATCHES/

MANUFACTURED BY/ A. EICHELE/ST. LOUIS MO." The wooden matches are square in cross section, 2.5 inches long, with whitish material at the tips. The light brown fibrous cardboard matchboxes apparently measured three inches long, 2.5 inches wide, and 1.5 inches high, but no boxes have survived intact, and only a rough sketch made during the hurried salvage operations allows us to know these dimensions (Peterson, personal communication).

Matchbox labels were printed in black on white paper 1.5 by 2.25 inches in size (Figure 5). Apparently they were affixed to the top, with the lower third of the label folded over a long side.

The *Bertrand* wreck predates by a few months August Eichele's private die stamps, first issued in June 1865; thus, the tax was paid using general issue proprietary stamps. Oddly, two values are found, the 2¢ blue Playing Cards stamp and the 3¢ Proprietary issue.

Sixteen fragments and three entire copies of Scott R18c, the First Issue 3¢ green Proprietary stamp, survived. One is still stuck to a cardboard matchbox fragment (Figure 6), and bears a circular black hand-stamped cancellation reading "A. E./FEB/186?" The year appears to read 1863, but 1865 would seem more likely. One wonders why stamps canceled with "1863" were applied to matchboxes probably manufactured in late 1864 or early 1865.

Also recovered were fourteen entire copies and one large fragment of Scott R11c, the First Issue 2¢ blue Playing Cards stamp. Some copies have holes, tears and ragged edges, and are faded and stained, as one would expect. But three stamps are in excellent condition (Figure 7). Each bears a cancellation as described before, with the uncertain year date.

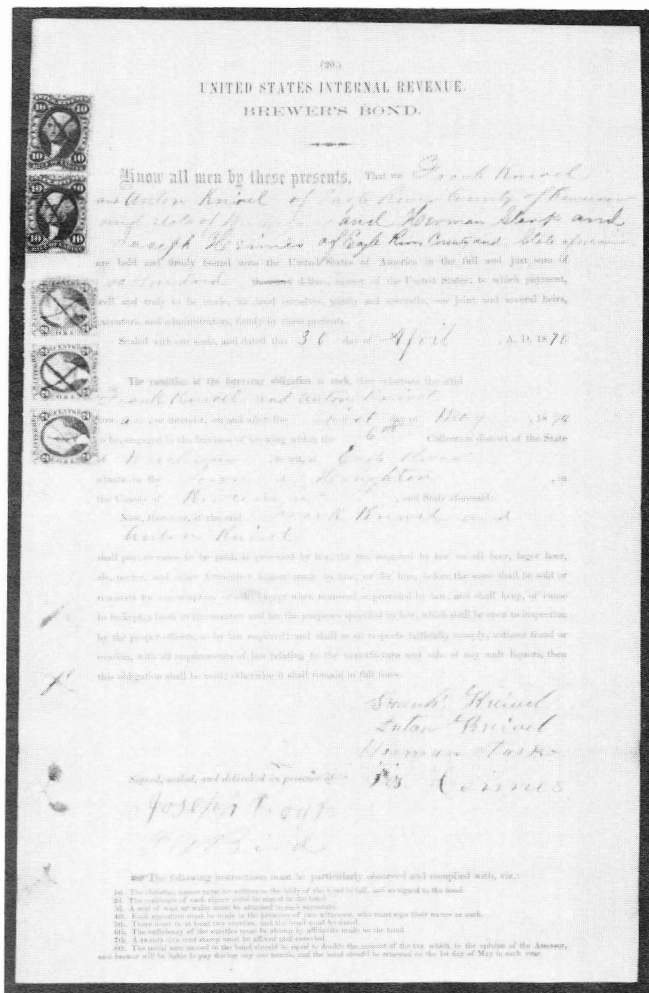
A museum cataloger estimated that the Eichele matchbox held 500 matches. This seemed too many for the box dimensions given in the field notes. To resolve the question, the actual recovered matches were carefully placed in a modern box of like dimensions, and 220 matches filled the box. A loosely filled box likely held 200 matches. This corresponds with the tax rate of 1¢ per 100 matches, and accounts for the 2¢ stamps. Apparently, a quantity of 300 count matchboxes were also on board, explaining the 3¢ revenue stamps. Readers owning Eichele matchboxes may be able to shed some light on this.

Acknowledgement

On more than one occasion, Leslie A. Perry Peterson, museum curator of the *Bertrand* collection at DeSoto National Wildlife Refuge, supplied invaluable information for this article. My thanks to her for all of her assistance.

(*Bertrand*—continued on page 119)

Document of the Month—continued from page 102



1867 USIR brewer's bond executed at Eagle River, Keweenaw County, on Michigan's remote Upper Peninsula.

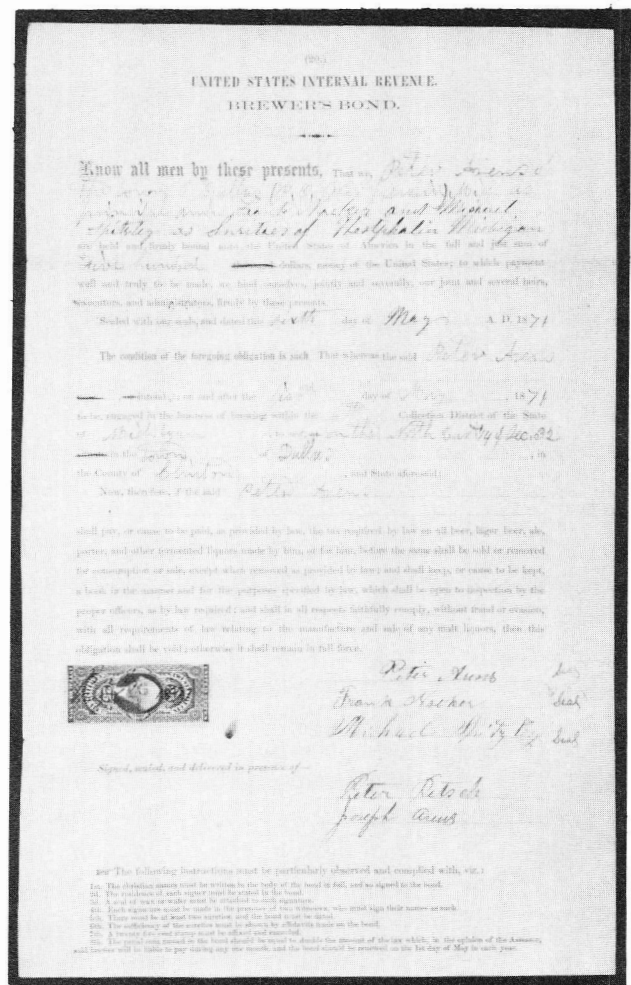
good chunk of what I had paid for the lot. He also pointed out that another bond, while less interesting to him personally, had an origin that was probably inherently rarer, and certainly more intently sought after. It was from Eagle River, in Keweenaw County on Michigan's remote Upper Peninsula, a region famous for its copper mines but sparsely populated then and now. Early covers from the Upper Peninsula are evidently scarce. Somewhat unexpectedly, however, revenue-stamped drafts of mining companies located there are plentiful. A survey of such pieces shows that these companies all had head offices in the East, usually in New York City. Payments in the course of daily operations in Michigan were typically made by drafts drawn on the company treasurer at the main office. Once paid they were archived there,

and thus had a far greater chance of reaching philatelic hands than if they had remained in the Upper Peninsula. I have seen the following types:

1. Quincy Mining Company. Drafts and checks, circa 1862-1867, with dateline reading simply "Lake Superior." Many have stamps canceled by a circular company handstamp giving its location as Portage Lake. There are a relatively few bearer notes with Hancock dateline; this was in Houghton County.

2. Pennsylvania Mining Company. Drafts circa 1862-1864 with dateline simply "Keweenaw County." These come in two styles, both printed in red with multiple vignettes.

3. Iron Cliffs Company. Drafts and checks, circa 1866 and following, dateline Negaunee, which is in Marquette County.



1871 USIR bond for a brewery in Dallas, Michigan, evidently one of the last vestiges of this short-lived town, which was platted in 1857, then moved a mile west in 1867 and renamed Isabella.

4. Delaware Mining Company. Bearer notes circa 1865, printed in a style similar to the notes of the Pennsylvania Mine, also with dateline "Keweenaw County." Both companies had head offices in Philadelphia.

5. Providence Mining Company. Notes circa 1864-1865 with dateline, "L.S. Mich. Keweenaw County," the abbreviation presumable for "Lake Superior."

6. Saint Clair Mining Company. Drafts circa 1867, dateline Eagle River and handstamp cancel reading "Phoenix." The head office was in Boston.

7. Franklin Mine. A single 1863 draft on the Treasurer of the Quincy Mine, with manuscript dateline "Franklin Mine."

If one excepts this admittedly very large supply of Upper Peninsula mining drafts, other stamped documents originating there appear to be rare. The Eagle River bond featured here is the first such piece I can recall seeing. The odd combination of stamps affixed, overpaying the 25¢ tax, suggests that stamps may have been in short supply in at least some areas of the Peninsula.

The remaining bond in this lot, from Dallas in Clinton County, proved to have the rarest and most interesting origin of all. The town name evoked no recognition or interest from my Michigan friend, and a bit of digging in *Michigan Place Names* (Romig, undated) showed this was not surprising. A rural post office named Dallas had been established in 1849, but no town existed until the late 1850s. In 1856 Robert Higham, chief engineer of the Detroit & Milwaukee Railroad, selected the site for a town, and with a partner purchased 160 acres there. The town of Dallas was platted the following year, but swampy surrounding land doomed the venture, and according to

Romig the town was moved in 1867 about a mile to the west, and renamed Isabella. In 1869 its name was changed again to Fowler, after J.N. Fowler of Detroit, the owner of the land occupied by the new town. The post office name was officially changed from Dallas to Fowler in July 1871. Fowler was incorporated in 1885 and has a present population of a little over a thousand.

The brewer's bond under discussion was executed May 1, 1871, some years after Dallas had supposedly been vacated. The brewing operation was stated to be "in the town of Dallas," but in the space where one might expect an address, there is written instead, "on the North East ¼ of Sec. 32," suggesting that the brewer, one James Arens, may have felt it necessary to explain just where Dallas was. Moreover, in stating his place of residence, Arens specified "Dallas (P.O. Westphalia)," confirming that the town no longer had a post office. It seems likely that Arens' brewery was one of the last vestiges of the ill-fated town of Dallas.

This lot of documents was chosen more or less at random, to show the appeal of collecting stamped documents of a given region. Hundreds of other pieces would also have served the purpose. As a sidelight, I have been trying to find at least one stamped document from each of the counties of California. Why not try the same for your home state? One is bound to learn some interesting history and geography in the process, and hopefully turn a few seemingly common documents into treasures.

References

Romig, W. *Michigan Place Names*, Grosse Pointe, MI 48230: Walter Romig, 979 Lakepointe Road, undated.

The Check Collector—May 1990

The May 1990 issue of *The Check Collector* has a cover story entitled "The name of this game is...Designated Checks." These are checks on which there is a designation as to what type of payment is to be made such as gold, currency or specie.

Additional articles in this issue include the second part of "Some Interesting Bills of Exchange," "Alamosa, Colorado and its first First National

Bank," and "Confusing Locations." There are also some additional short items and advertisements.

The Check Collector is published four times per year by the American Society of Check Collectors. Subscription is only by membership, dues \$10 per year. Contact Secretary Charles V. Kemp, 2145 Roman Court, Warren, MI 48092.

State Revenue Newsletter—March-April 1990

The lead article in the March-April 1990 issue of the *State Revenue Newsletter* is "Delaware Cigarette and Cigar Stamps" by Ronald Leshner. Additionally there is "Virginia Local Tobacco Tax Decals" by Harold Effner, "New York State Alcohol Permits" by Terence Hines and "Missouri Local Tobacco Tax Decals" by Harold Effner. There are quite a number of

small news and notes items as well.

The *State Revenue Newsletter* is published by the State Revenue Society six times per year and is available by membership; dues are only \$4 per year. Information, and if desired, a sample copy for \$1, is available from the Secretary, Harold A. Effner, Jr., 425 Sylvania Ave., Avon by the Sea, NJ 07717-1133.

Bertrand—continued from page 116

References

- Drango, H. *The Steamboaters*. New York, NY: Dodd, Mead & Co., 1967, pp. 154-160.
- Graebner, N., G. Fite and P. White. *A History of the United States, Volume II*. New York, NY: McGraw-Hill, 1970, p. 187.
- Peterson, L. P. Personal Communication, March 29, 1990, DeSoto National Wildlife Refuge.
- Petsche, R. *The Steamboat Bertrand; History, Excavation, and Architecture*. Washington, DC: Government Printing Office, 1974.

- Switzer, R. *The Bertrand Bottles; A Study of 19th-Century Glass and Ceramic Containers*. Washington, DC: Government Printing Office, 1974.
- Toppan, G.L., H.E. Deats and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States*. Boston: Boston Philatelic Society, 1899. Reprinted as *The Boston Revenue Book*. Lawrence, MA: Quarterman Publications, 1979.

Foreign Sales Notes

Duane Zinkel, Foreign Sales Circuits and Catalogs, 2323 Hollister Ave., Madison, WI 53705

Packets—Some of those announced in the March TAR are sold out. Those sold out include GB and Commonwealth (\$165), Austria (\$35), Japan (\$8) and GB Railroad (\$15). **Still Available** are the Argentina (\$15), Brazil (\$10), Peru (\$2.50), France (\$25) and both Germany (\$135 and \$19).

New packets available are:

Italy (170 diff) to 1900\$15

World (1,000 diff) Pre 1900—excellent value—
10 of the best revenues are easily worth
the price of\$35

German Christmas Seals. 280 stamps and 19
commemorative sheets with imperfs, proofs,
etc. Lot includes the above, album pages and
Sieger catalog.\$40

Germany—insurance (120 diff + 2 original
cards).....\$10

Circuit books—More recent additions including
Port of Hamburg featured in March TAR.

Back issues of

The American Revenuer

Back issues of The American Revenuer from 1977 to the present and the 1978, 80, 82 and 84 Directories are available from the Editor with the exception of the following issues: Jan, Apr 1977; Jan 1978; Jan 1980; May, Jun 1981; Apr, Jul-Aug, Oct 1982. All issues and Directories are \$1.50 each, \$15.00 for the full year of 10 issues postpaid anywhere. Checks on U.S. banks or money orders in U.S. dollars please.

Kenneth Trettin, Editor TAR
Rockford, Iowa 50468-0056

WORLDWIDE REVENUES AND CINDERELLAS

Our special service to U.S. collectors includes:

- ✓ FREE quarterly sale lists with over 3000 interesting lots.
- ✓ Designed for the collector—emphasis on smaller lots, sets and singles, grouped into sections for easy reference.
- ✓ Special section of Topical Cinderellas.
- ✓ Free photocopies.
- ✓ Payment by VISA, MasterCard or U.S. check welcome (no extra to pay for bank charges).
- ✓ Free Airmail postage scheme.
- ✓ We also buy and accept material on consignment.
- ✓ No lotting charge, no charge for unsolds.
- ✓ Full details Free on request—write today.

GLASS SLIPPER (Andrew Hall, ARA)

PO Box 62

York, England YO1 1YL

For a Mail Auction With a Difference
Write For Our Latest Catalogue.
Revenues Are Always Included

Literature: U.S. Internal Revenue
Stamps, Hydrometers, Lock Seals.
Reprint of the Springfield List: \$11 ppd.

H.J.W. Daugherty
P.O. Box 1146, Eastham, MA 02642

IMMEDIATE PAYMENT

Revenues, Documents, Revenue Stamped Paper
U.S. & Possessions
Mexico, Canada—Worldwide
Ship insured with price or for offer
Also selling — send SASE for latest pricelist

W. G. KREMPE
P.O. Box 693, Bartow, FL 33830

Phone 813-533-9422 (evenings)

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.

Michael Appleby 4771, 1537 Monroe, River Forest, IL 60305, by Herbert Portnoy. Worldwide revs, locals, RR stamps, US telegraphs, Mexico.

Jerold H Backstrom 4775, 4101 Gull Lake Dam Rd NW, Brainerd, MN 56401, by Ronald E Leshner. US, Latin America, Baltic states revs.

Charles E Bemis 4776, 17 Bobolink Lane, Endfield, CT 06082, by Richard Friedberg.

Thomas B Buda 4765, 442 Caldwell Dr, Wyckoff, NJ 07481, by H.J.W. Daugherty. Manhattan company fiscal paper.

Thomas O Field 4766, 504 Great Falls Rd, Rockville,

MD 20850, by Secretary. All US.

Don E Fowble 4777, 1734 Claridge St, Arcadia, CA 91006, by John Whitmore. US rev stamped paper, M&M, proofs and essays, stamps on documents.

David J Hampton 4778, 111 Snively Rd, Duluth, MN 55803, by William J Caron. Dealer-World revs, cinderellas, seals, literature.

Jay Lewis 4772, 125 Mountain Canyon Place, Danville, CA 94526, by; Eric Jackson. All US revs.

Michael J Lewis 4773, 125 Mountain Canyon Place, Danville, CA 94526, by; Eric Jackson. All US revs.

Richard Malmgren 4774, 4366 Aukai Ave, Honolulu, HI 96816, by Eric Jackson. Hawaii.

Stuart Milstone 4767, 147 Main St, #1A, Ridgefield Park, NJ 07660, by Michael Aldrich. Imperfs and inverts.

Gerald E Noeske 4768, Box 13065 Airgate Station, Sarasota, FL 34278, by Secretary. Germany and cols, French cols.

John S Saxon 4769, Rt 3, Box 1175, Bryan, TX 77802, by Ronald E Leshner. R, RB, RD, RF, RG, RI, RO, RS, RT, RU/

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: Kenneth Trettin

Western Representatives: Richard Riley

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

Appointive Officers:

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

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

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

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

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

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

Representatives in other countries:

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

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

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

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.)

Stephen H Young 4770, 80 Sunset Ridge, Southington, CT 06489, by Eric Jackson. Genl US revs.
Highest membership number assigned on this report is 4778.

New Members

Numbers 4744-4752

Application for reinstatement

Arthur J Mongan 859, 12432 Pretoria Dr, Silver Spring, MD 20904, by Ronald E Leshner. Collector/dealer—world revs, seals and cinderellas.

Registered

Yog Ahuja
Brown University Stamp Committee
Maurice Lange
Lois K Robbins
H Saul Sugar

Deceased

David A Baerreis
Henry B Burnett, Jr
John L Kuhn, Jr
Ernest F Vilter

Dropped (Address unknown)

Francis E Hutchins

Dropped for Non-Payment of Dues

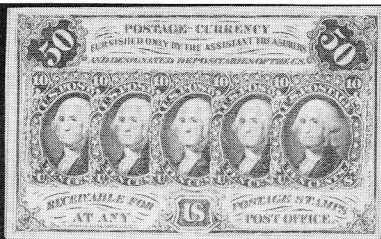
Anderson, Don R, 4503	Dudek, Gerald, 3117
Baird, James G, 3014	Duffy, Daniel B, 4609
Barata, Paulo R, 3270	Dumaine, Gretchen W, 2278
Baughman, William J, 3753	Eakin, Dave, 1765
Beard, Brad A, 1943	Eastman, Loton R, 4511
Bick, Israel I, 4257	Ericson, Edward W, 4469
Bookler, Lee, 1006	Erlar, Elson L, 1755
Booth, R G, 1753	Fantel, Gerald M, 4207
Borden, Edward J, 4612	Fessenden, Keith H, 4496
Boris, Robert G, 3498	Field, Harold W, 324
Brown, George W, 2098	Foster, Dewitt S, 4187
Burns, Irvin, 388	Fraday, Martha W, 4482
Caldwell, William H, 1357	Franz, Karl, 4601
Champagne, Vincent, 4358	Gersch, William, 3331
Champion, Peter G, 1524	Gibson, James M (Mike), 3786
Connaughton, John J, 4307	Gibson, Gilles A, 1377
Crowe, Richard T, 4070	Goodman, David G, 3469
Cutler, Ed, 1680	Griffin, Don, 1832
DeHart, Edgar H, Jr, 4443	Harkins, Don F, 4566
Delmas, Jacques, 4431	Harper, Rick, 4393
Desai, J B, 3876	Hart, Bob, 4504
Dhawan, Sohan Lal, 1238	Hartung, William W, 4602
Dinesen, Donald E, 3651	Hayes, Maxwell R, 3648
Doyle, Michael, 4598	Hecht, Ruth, 4611
Draisner, Max, 2674	Hess, Winand, 3904

Hirschert, Charles K, 4303	Pettigrew, George W, 4492
Hiscocks, Dr Steve, 4416	Pfeffer, Ronald, 3069
Hitchings, Edward J, 4390	Phillips, Richard E, 678
Hubbard, J W, Jr, 4471	Prudhomme, Ronald L, 4381
Hughes, Dr William E, 4603	Puri, V P, 3017
Jacobs, Dahlia, 2031	Renaud, Walter L, 4466
Jaeger, Richard, 4573	Rene, Pierre, 4452
Jatho, Donald W, Jr, 3344	Ritter, Dr Dale W, 1460
Jhingan, Madhukar, 4638	Roberts, Trevor D, 1707
Kasper, Noel H, 2487	Robinette, Charles H, Jr, 4041
Kelley, Warren I, Jr, 3708	Roche, Cedric, 2879
Kelly, Craig, 4330	Rosenbloom, Lee, 4205
Kennedy, Jonathon W, 3724	Ruecker, Steven, 3723
Kennedy, Maurice J, 4274	Salo, Antero, 4182
Kielbasa, Richard D, 4135	Schodrof, Donald H, 3883
Korff, Dr Serge A, 110	Shyam, Sanjay, 4550
Kotanchik, James, 2858	Sieger, Arthur, 3080
Krawetz, Mayer, 2362	Silverberg, Melvin, 4287
Lackemacher, Karl T, 3902	Simmons, Robert N, 4623
Larson, Marlin E, 4056	Skinner, Roger D, 2437
Lee, Robert A, 3877	Sloan, Dr Philip W, 2288
Lehto, Stephen K, 4451	Sosnoski, Ronald L, 4607
Leschenko, Chester W, 2188	St Germain, J Robert, 4189
Lindquist, Wayne G, 3882	Stahlecker, R C G A, 4507
MacBride, Evan, 1736	Stewart, Nancy, 3396
Matte, Stephen K, 4518	Stryker, S K, 622
McCoy, John M, 3692	Sullivan, Michael K, 4625
McGregor, Robert T, 4410	Syster, Paul E, 2461
Meininger, Ron, 4630	Tomc, Thomas M, 1639
Michniewicz, Edward S, 4641	Tomkinson, John S, 4163
Mikeworth, Jim, 3582	True, Daryl O, 1764
Miller, Carl W, 4610	Trussell, Robert D, 2382
Mogensen, James, 2531	Underwood, Lee C, 4498
Molinari, Terrence J, 4627	Vassalluzzo, Dr Pat, 4347
Mounsey, Richard C, 1702	Wallach, Kenneth, 4651
Murray, M J, 2469	Waters, David W, 3018
Nathan, Davis A, 1403	White, Walter, 4579
Nelson, Paul A, 3626	Whitney, Bob, 4533
Nicosia, J F, 4616	Whitson, David H, 4171
Norris, Jim W, 4614	Wian, Frank B, 4571
Olschan, Ernst, 1394	Wickman, Earl, 3228
Packard, Peter D, 3437	Willey, Richard A, 4652
Palazolo, Jerry S, 3542	Williams, Thomas H, 4576
Pariseau, Gerry, 4230	Winslow, Scott J, 4535
Peraldo, Eden, 4549	Wooton, J R, 2406
Petersen, Raymond E, Jr, 3671	Yule, William H, Jr, 2732
Pettee, James C, 2948	Zastrow, Jerry, 4656
	Zolno, Michael S, 4483

(Secretary's Report—continued on page 124)



2



5



51



53



1



18



19



30



35



37



44



45



56



58



62



63



68



69



67



103



112



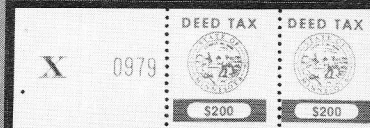
54



60



61



92



87



122



123



143



94



160



150



151



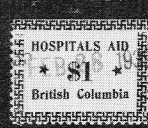
152



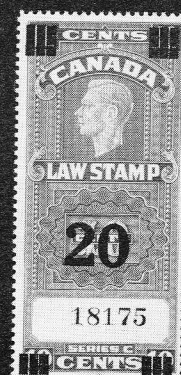
167



162



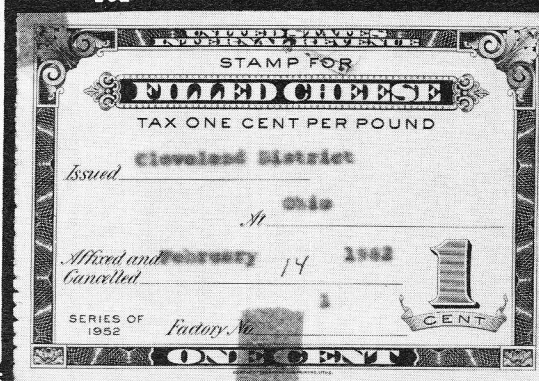
145



118



104



65

ERIC JACKSON

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

MAIL AUCTION #53

CLOSING DATE: July 24, 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	American Bank Note Co. sample engraving in violet on card, VF PHOTO	-----
2	POSTAGE CURRENCY 5 VF UNC PHOTO	17.50
3	6 VF	15.00
4	7 VF light crease	30.00
5	8 VF corner crease PHOTO	50.00
6	POST OFFICE SEALS OX11* booklet pane of 20 VF	-----
7	OX15* booklet pane of 20 VF	-----
8	R43b on Power of Attorney document dated Dec. 30, 1862, VF	5.00+
9	R164p on Bank of Chickasha, Indian Territory check, stamp is faulty but tied by h/s cancel	----
10	R205 or 212 on a Certificate of Copyright Registration issued by the Copyright Office of the USA, Library of Congress, F-VF	-----
11	R217* F straight edge at bottom	12.50
12	R269* F	14.00
13	R354 VF straight edge at bottom	25.00
14	R823r used on an empty, intact box of HILL'S CASCARA BROMIDE QUININE, F-VF	-----
15	"STOCK TRANSFER" in a box handstamp on R231, used on a West Ohio Gas Co. stock cert., F	-----
16	RH3 used on a full envelope of cig. tubes, F	-----
17	RJ8* F-VF	12.50
18	RJ10* VF PHOTO	25.00
19	RJ11* VF PHOTO	60.00
20	RN-A10 cut square strip of stamp only, F	50.00
21	RN-C1 City Bank of New Haven, CT check, VF	-----
22	RN-C1 Central Nat. Bank of Troy, NY check, vignette of woman with bushel of wheat, VF	-----
23	RN-D1 a six-up sheet bearing six examples of the stamp only, prior to receiving the printing of the check, VF few wrinkles, ECV \$100	-----
24	RN-E4 New Haven Trust Co., CT check, VF	-----
25	RN-F1 Hocking Valley Nat. Bank, Lancaster, OH check, VF	-----
26	RN-L10 First Nat. Bank of Cooperstown, NY check, vign. of Leatherstocking, VF	-----
27	RN-M2 Sharps Rifle Co., American Nat. Bank, Hartford, CT check, vign. of crossed rifles, VF	-----
28	RN-P5* four examples on an uncut sheet of South Carolina RR scrip, ABNCo. engraved with beautiful vignettes, VF light stain affecting the bottom right corner	160.00
29	R07d VG thins, short perfs	15.00
30	R012a F short perf PHOTO	40.00
31	R030b VG soiled	50.00
32	R031b VG-F	6.00
33	R065a F corner thin	22.50
34	R078c F thins	10.00
35	R080b VF short perf PHOTO	27.50
36	R080d F thin	17.50
37	R084a VG PHOTO	50.00
38	R0135c F small thin	4.50
39	R0138b VG-F	4.00
40	RS24a F-VF	9.00
41	RS87a F-VF thin spot	20.00
42	RS187d F-VF thin	4.00
43	RS258d F thin spot	3.50
44	RS314 VF thin spot PHOTO	25.00
45	RS315 VF PHOTO	30.00
46	RS288* no gum, block of 70, F few with small faults	700.00
47	RT12d F thin	6.00
48	RX30 VF	17.50
49	RX31 VF	15.00
50	RX35 VF	1.50

BEER STAMPS - Priester Catalogue Numbers

51	11* VF light crease PHOTO	10.00
52	388 F-VF few small faults	2.00

53	88A VF corner crease PHOTO	18.00
54	104A torn in two and rejoined, PHOTO	40.00
55	115A VF	4.00
56	116A VF PHOTO	20.00
57	129a VF	-----
57A	133 VF	1.50
58	149C VF PHOTO	9.00
59	150C VF	2.50
60	151A unlisted type surcharge, VF PHOTO	5.00+
61	151C VF PHOTO	17.00
62	170A type 163, VF PHOTO	15.00
63	181A type 163, VF PHOTO	5.00
64	183B* type 200, VF crease PHOTO	20.00
65	FILLED CHEESE Springer #FC11 VF couple tape stains PHOTO	60.00
66	CIGARETTES TA90b* VF	2.25
67	CIGARS TC215 stencil ovpt, F-VF crease PH	-----
68	TC329 VF full repaired tear PHOTO	9.50
69	TC329 VF full repaired tear PHOTO	9.50
70	TOBACCO STAMPED PAPER Hicks #PW6-3, faulty and repaired, appears F	40.00
71	CIGARS FOR EXPORTATION Series of 1878, VF punched remainder	-----
72	DISTILLERY WAREHOUSE Series of 1878, punched remainder with the Deats & Sterling advertisement for the Great Inter-State Fair printed on the back, VF	-----
73	DISTILLED SPIRITS Series of 1910 100 gallons with red ovpt., "CLASS A, NONBEVERAGE", F-VF few small faults, varnished	-----
74	Red bottle stamp, Bureau of ATF, for district CA-I-1070, strip of four, VF	-----
75	Bottled in Bond strips, 12 various, most with Old Joe Distillery cancels dated 1941-63, few with small faults	-----
76	SPECIAL TAX STAMPS, Retail Malt Liquor Dealer, 1954, VF	-----
77	same, but 1955, VF	-----
77A	Wholesale Liquor Dealer, 1957, VF	-----
78	same, but 1959, VF	-----
79	Opium, Coca Leaves, Marihuana, Etc., 1958, 1962, 1963, 1966, four diff., F	-----
80	6 various STS, 1974-78, WLD, RLD; RD(DS,W,B); WD(DS,W,B); WDB x 2; F-VF couple faults	-----
81	U.S. CUSTOMS Stamp for Imported Wine and Malt Liquors, Series of 1891, VF mint with stub, couple tears	-----
82	USDA FOOD ORDER 268* VF	1.75
83	ALASKA Sport Fishing License 1954-5, \$1 Res. & \$3 Non-Res., VF mint	-----
84	CALIFORNIA Hubbard #D5abc strip of four on white paper with Comptrollers ovpt, VF	-----
85	D6abc strip of four on white paper with Comptrollers ovpt, VF crease	-----
86	Bill of Lading Stamps, 1858-61 issue, 25 diff unused w/o Comptrollers ovpt, most on white paper, F-VF few small faults	-----
87	D155a strip of four with Comptrollers ovpt, VF PHOTO	100.00
88	D158a strip of four with Comptrollers ovpt, VF creases	-----
89	D169ba strip of four with Comptrollers ovpt, VF	36.00
90	Motor Vehicle License Decal, 1944, F creases	-----
91	MINNESOTA Deed Tax complete sheets of 100 of the 20¢, 50¢, \$1, \$3, \$4, \$5, and \$10, rouletted, VF	-----
92	Deed Tax \$200 blue, booklet pane of 2, VF PH	-----
93	SOUTH DAKOTA 1949 Res. Migratory Waterfowl, VF crease	-----
94	1950 Res. Migratory Waterfowl, VF PHOTO	-----
95	WEST VIRGINIA Property Transfer Tax, complete sheets of 50 of the \$1.10, 3.30, 8.80, 14.30, 34.10 and 62.70, VF	-----

96	PHILIPPINES provisional "U.S. Military Government/1900/Internal Revenue" in box and "Supreme Court" handstamps in blue on 1894-5 5¢ Papel Sellado, VF cut square	-----
97	Provisional "U.S. Military Government/1900/Internal Revenue" in box and "Court of First Instance/Quiaipo" in blue; "U.S. Military Government/1900-1901/Internal Revenue" in box in violet, on 1896-7 5¢ Papel Sellado, VF cut square	-----
98	W700, 702, two of each on back of a draft from the General Electric Co. payable in Manila, F staining	-----
99	W618a, 620a used on back of a restaurant check in 1944, F	-----
100	W749* full sheet of 20, F-VF	3.00+
101	CIGARS Springer TC175b with violet "PHILIPPINE ISLANDS" handstamp, VF full rep. tear	-----
102	TC333 and TC377, both with "PHILIPPINE ISLANDS" handstamps, faulty	-----
103	TC422a F-VF thin PHOTO	-----
104	1954-63 Documentary Issue large die essay of the centavo values in dark green, VF PH	-----
105	-large die proof of the 2¢ in olive green VF	-----
106	-large die proof of the 2¢ in emerald green VF small amount of tone spots	-----
107	-large die proof of the 10¢ in blue, VF tone spots	-----
108	-large die proof of the 20¢ in dark green, VF bit of toning	-----
109	-large die proof of the P1 in black, VF tone spots	-----
110	OX3* F-VF	22.50

CANADA - Van Dam Catalogue Numbers

112	FB40c* VF crease between stamps PHOTO	100.00
113	FB52* F	10.00
114	FB53* F-VF	20.00
115	FB54* F	20.00
116	F5C5 F short perf	40.00
117	F5C17 F	45.00
118	F5C22* VF PHOTO	50.00
119	FE61-11* F-VF	55.25
120	FWM3 F couple toned perfs	35.00
121	FWM24 F-VF	10.00
122	FWM45 VF PHOTO	35.00
123	FWM57 F-VF couple small faults PHOTO	85.00
124	FWT5-5* F-VF	15.00
125	FX49 F-VF	35.00
126	FX50 F straight edge at top	35.00
127	AL1 VF	10.00
128	AL4 VF	6.00
129	AL5 faulty	85.00
130	AL6 VF	6.00
131	AL12 VF couple short perfs	7.50
132	AL14 F-VF short perf	6.00
133	AL15 VF	6.50
134	AL16 VF	8.50
135	AL17-26 F-VF couple small faults	27.90
136	BCL1-4 F-VF	21.00
137	BCL5-6 F-VF	15.00
138	BCL11-11 F-VF	22.50
139	BCL13-14 VF	15.00
140	BCL14 VF	5.00
141	BCL16-21 VF one with crease	37.25
142	BCL38* VF	5.00
143	BCL40a* imperf horizontally, VF PHOTO	75.00
144	BCL45, 49 & 55, VF	10.25
145	BCL111-115 F-VF PHOTO EX	49.00
146	ML1-6 F-VF	59.25
147	ML7-12 F-VF	13.00
148	ML45 F	25.00
149	ML47 F	17.50
150	ML48 F-VF PHOTO	20.00
151	ML49 F PHOTO	50.00
152	ML55 F-VF PHOTO	35.00
153	ML91-3 F-VF	12.50
154	ML102-3 F-VF	6.00
155	ML110-113 F-VF	21.50
156	ML4//113 19 different, F	96.00
157	NFM1 VF	12.50
158	NFM1a VF	12.50
159	NFR6 F-VF	12.50
160	NFR11 VF PHOTO	125.00
161	NFR21 F-VF staple holes	30.00
162	OH83 F PHOTO	25.00
163	SL20 F	7.50
164	SL22 VF	7.00
165	SL27 VF	12.00
166	SL38-44 F-VF	30.05
167	SL68-78* VF PHOTO EX	169.00
168	SE9-11 F-VF	9.00
169	SE12,14,16,17,19,21,22, & 24, F-VF	24.00
170	SE28-9* F	14.50
171	SE30 F	15.00
172	Canada & Provinces, 39 diff revenues, F	155.40

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: State Revenue Catalog—1960. by Elbert S.A. Hubbard. Pristine condition housed in four separate 7.5 x 9.5 inch binders. Also includes most supplements issued by the State Revenue Society. Best offer. Please include SASE with offer. Mack Matesen, 19828-80th Pl. West, Edmonds, WA 98020-2414. •789•

Taxpays. Large & varied holding now being broken up. Covers all areas. Want lists now being filled. Or I can make up larger group lots per your request and specifications. Please contact: Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. Also want to buy: U.S. revenue accumulations and collections, including RN material. •790•

Need 1/4 bbl. 1878 Issue Beer Stamps, series B and D for plating. Buy or trade. I'll send my list or you list what you have. Condition not important. Tom Priestler, Box 400, Davenport, IA 52805. •791•

For Sale: Swiss Railroad way bills. With RR stamps, with costumes labels, with kanton tax stamps Vaud or Fribourg. Seven different \$20 cash. If check add \$6 for bank charges. A few with locomotives. Gene Kelly, Steinerstrasse 15, 8253 Diessenhofen, Switzerland. •792•

Israel Revenues Wanted: (Wallerstein's 1980 Spec. catalog). KO-1 through KO-15; KG-1 through KG-5. Quote price, condition of pieces. Merlin K Malehorn, 6837 Murray Lane, Annandale, VA 22003. •793•

Stock Certificates Wanted: I am a collector and as a fellow collector if you can help me with my collection, it would certainly be appreciated. Interested in pre-1920 material. Henry Hinck, 10800 Lakeview, Hayden, ID 83835. •794•

World Revenues for sale: France & Colonies, India & States, Germany, China etc. Also buying. Gordon Brooks, Box 396, Station N.D.6, Montreal, Quebec, Canada H4A 3P7. •795•

1868 Indenture for property in Philadelphia with copy of #R69a attached. Document is 24" x 18" on thick parchment in excellent condition, ideally suitable for framing. Photocopy and additional description available upon request. Gor-

geous item, must be seen to be fully appreciated. \$850 or best offer. David Alex, 600 Naples Court #306, Glenview, IL 60025. •796•

Average used copies: R39c \$3, R76c \$8, R77c \$12 w/sase. McNeil, Box 16584, Panama City, FL 32406. •797•

For Sale: Pristine complete mint sheets of 100: 1933 Ohio 5c orange "Cosmetic Tax" stamp—\$10. Similar, 10c brown "Cosmetic Tax" stamp—\$12. 1935 Ohio 2c "Cigarette Tax" stamp—\$7. All three sheets, \$24 postpaid, mailed flat. Packet of 25 different MINT Ohio Revenues before 1940, \$5 postpaid. Doug Swisher, Box 52701, Jacksonville, Florida 32201. •798•

Netherlands & Colonies: I will trade or buy all Revenues, Embossed paper and related material of Netherlands, Neth. Indies and Jap. Occupation, Neth. Antillies, Suriname, Curaçao, etc. Paul Hager, 1251 Almaden Avenue, San Jose, CA 95110 or call 408, 297, 0265. •799•

Equivalents of Money—Bonds and National Savings Certificates of India by Manik Jain I. K. Kathatra, price \$6 in mint stamps postpaid. Ask free copy of our postal bid sale catalogue for Indian States Court Fees and revenues. Write to Satish Misra, 112, Punjabpura, Bareilly - 243003, India. •800•

Secretary's Report—continued from 112

Membership Summary

Previous membership total	1510
Applications for membership	14
Application for reinstatement	1
Resigned	5
Deceased	4
Dropped (address unknown)	1
Dropped for non-payment of dues	148
Current membership total	1367

OLD STOCKS & BONDS WANTED!

- ★ Especially Autographed, RR, Mining Telegraph, Baseball, 1700's
- ★ Selling Eddie Rickenbacker memorabilia, checks
- ★ Buying Panama Canal books, documents.

Please contact: F. Hammelbacher, ARA
65-09 99 St, Rego Park, NY 11374
ph: 718-897-3699 (fax: 718-275-3666)

THE DUCKS ARE GOING TO THE DOGS!!

Get Ready for some challenging fun!
Over 500 stamps featuring waterfowl are
offered from the state & federal
agencies, several foreign countries and
conservation organizations are available
NOW!

Albums are also available, of course.

RETRIEVERS ON STAMPS

Six states have issued
Duck Stamps featuring
Retrievers. They are
listed in our new
catalog.

All Six
\$99.00

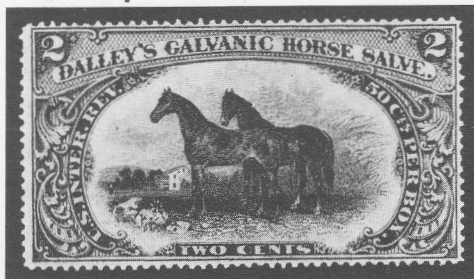


72 Page Illustrated List - \$2.00 Refundable With Purchase.
Order Toll Free 1-800-231-5926 • Visa MasterCard Accepted

Sam Houston Duck Company
P.O. Box 820087 Houston, TX 77282
713-493-6386

U.S. Revenue Auctions

From our April 7 sale:



Lot 739: Dalley's Horse Salve, 2¢ Green, RS73a, Old,
very sharp impression, well centered for this issue, Very
Fine+, unusually attractive example of one-of-the most
popular of all Medicine stamps, 1984 PFC, 60.00

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

M Michael E. Aldrich
Box 13323, St. Paul, MN 55113, 612-644-5523

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.

TOP PRICES PAID.

Give:

1. Displaced Persons Immigration Certificates & Laissez-Passer, of 30 different countries, few very scarce.
2. Nansen stamps on Immigration Certificates & Laissez-Passer, few extremely rare...
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...

DAHLIA JACOBS (Mrs.)

P.O. Box 11470

Tel Aviv 61113, ISRAEL

ARA, APS
SIP

**We're Fiscally
Responsible
as Both Buyers and
Sellers.**

We handle

- All Scott-listed U.S. Revenues
- Other U.S. Back-Of-The-Book
- Canadian Revenues

How do we sell?

- Through net price lists published six times yearly and offering 1,000's of individual items.

- By approval to ARA members

How can we help you?

RICHARD FRIEDBERG

Masonic Building Suite 106

Meadville, PA 16335

814-724-5824

**P.O. Box 728
Leesport, PA
19533-0728
215-926-6200**