

# The American Revenuer

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Another illegal reproduction of a private die stamp in an almanac. More, inside, page 152.

virtues of the R. R. R. Remedies have now become so prized that many persons are constantly endeavoring to steal the property—spurious preparations are made up to imitate our taste, and looks. These articles are all deleterious, and are sold off by deceit upon the public. Avoid them as you would avoid the plague.

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◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

**JULY-AUGUST 1990**

Volume 44, Number 7  
Whole Number 427



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# The American Revenuer

*The Journal of International Fiscal Philately*

Volume 44, Number 7

July-August 1990

Whole Number 427

## The Editor Notes...

...that on page 157 of this issue you will find the ballot for our biennial election. You are asked to vote for the offices of President, Vice President, Secretary and Treasurer as well as three representatives for the Board of Directors. Additionally, there is a proposed amendment to the By-Laws that will change our fiscal year to the calendar year. You are urged to vote in favor or the amendment; but mostly you are encouraged to vote.

...that supplies of our 1988 Membership Directory have been exhausted. We would ask that all members examine their 1988 Directory to verify that the listings that we have for them are correct and current. If there are any changes to be made please make them on the form found on the mailing wrapper. Mark it "Update" and send it to the Editor; do **not** send it to the Secretary, that will only delay things. We can only use the categories listed on that application so that the computer can sort out listings by collecting interests. When the 1988 Directory was created it was necessary to make some decisions in assigning interests to correspond with this list. If you were listed in the previous Directory or in a Secretary's Report as collecting "all" or "general" or something similar, then you were listed in the 1988 Directory as collecting "Worldwide." We are quite certain that some of you meant "all United States" and not "all of the world." Should this have happened to you, please send a correction to the Editor. Please indicate on the form

what you collect; these listings will replace all collecting interests now listed in the computer, we will not add to existing listings.

...that there is no need to fear your being listed in our computer. It is not some Big Brother computer off in some sub-basement in Foggy Bottom, but rather just the Editor's 11 pound Apple Macintosh sitting on his desk. The listings in this computer are not used for the mailing list for TAR. If you requested you address not be published, your address is not in this database. If you requested a different address for mailing TAR than your published address, then only your published address is in this database. However, should you have moved and sent us a change of address or the Postal Service sent us a 3579 Change of Address since the last Directory, then that address is in the database. Should you want a different address published or no address published, send a form to the Editor. Should you want your telephone number published send a form to the Editor (if you gave us your phone number last time it will be published again unless you request that it not be).

...that requests for Member's Ads (the classified type ads on the inside back page) continue to arrive as letters, on odd size pieces of paper and in multiple copies. In the future the rules will be strictly followed. Namely: Send only **one** ad at a time; Send it on a government postal card or private card of similar size

*(Notes—continued on page 157)*

### THE AMERICAN REVENUER

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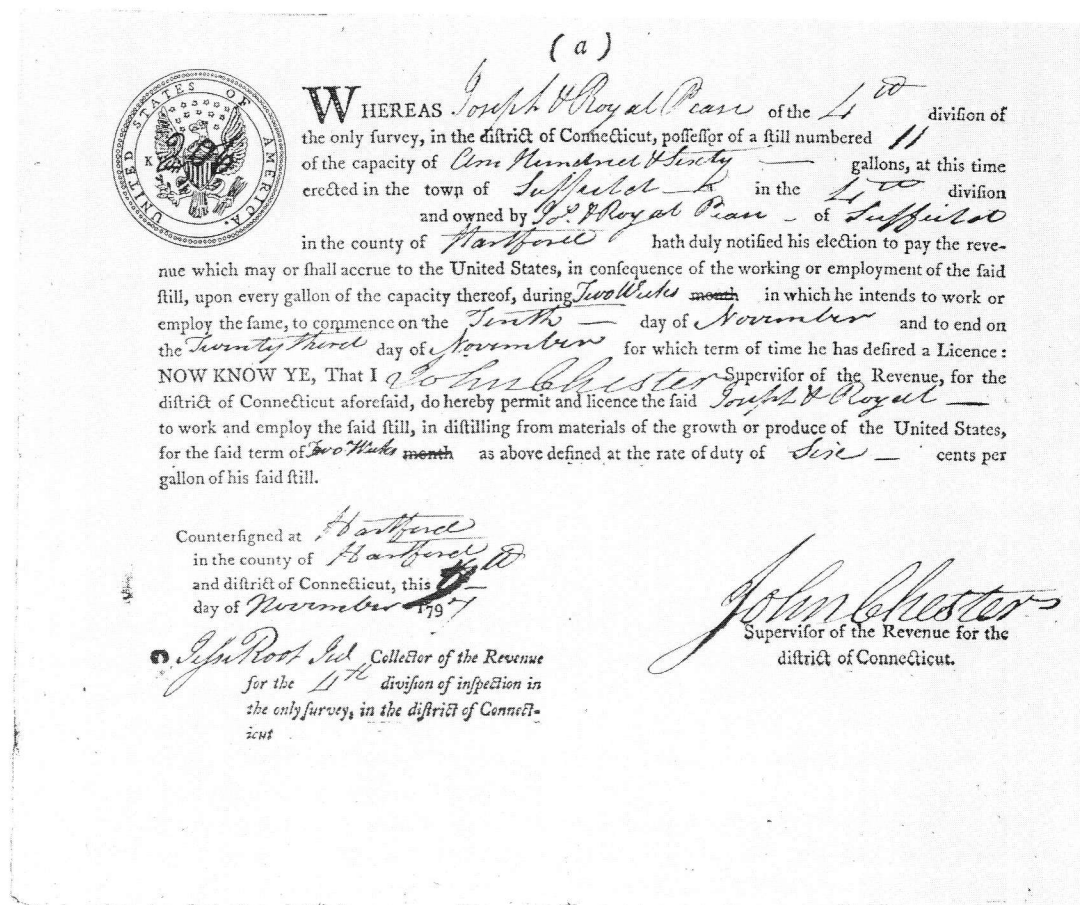
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# The Pease Brothers and Their Still

## two 18th century licenses with Supervisor's seals



**Figure 1.** A license dated November 9, 1797, for a period of two weeks with an embossed Supervisor Seal, Scott RM509. (The seal is a drawing inserted into the photo as the embossing did not show when the document was photocopied.)

### by Henry Tolman II, ARA

Two eighteenth century licenses to work a still have come to light. Both licenses were issued to Joseph and Royal Pease\* of Suffield, Connecticut, one on November 9, 1797, and the other on September 24, 1799. These two individuals were brothers producing cider brandy from their still and in turn selling it to wholesalers in Connecticut, Massachusetts, New York and Pennsylvania. The going price for their transactions in that period usually ran from 70¢ to 73¢ per gallon.

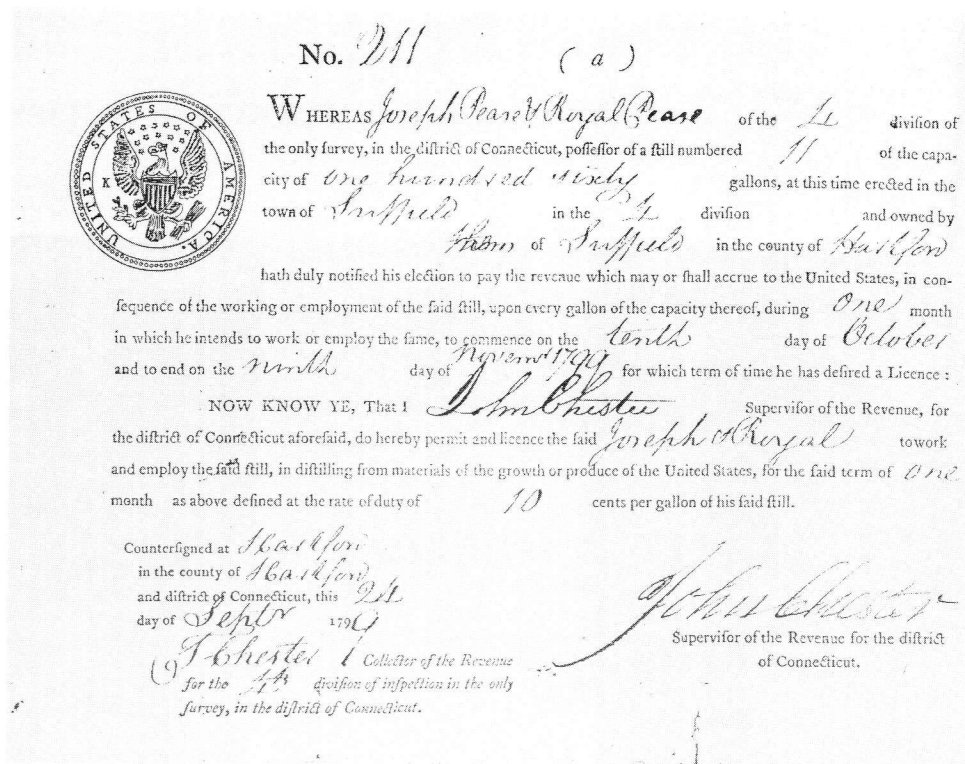
Both of these licenses were embossed with the

Supervisor Seal RM509. According to the Act of March 3, 1791, duties were to be paid upon all spirits distilled within the United States and said duties were to be collected under the management of the Supervisor of the Revenue. Thus, the seal confirmed that the required duties had been collected at the time the license was issued. This usage of the seal is seldom seen while the most prevalent usage appears on import certificates for merchandise arriving in ports of entry in the United States from foreign countries. Most of those receipts were for tea from Canton, China; rum from the West Indies; Malaga wine from Spain; Claret French white wine and Amsterdam gin.

It was the duty of the Supervisor of Revenue, decreed by the Act of June 5, 1794, to grant licenses for

\*Joseph Pease 1766-1842 and Royal Pease 1762-1830

**Figure 2.** Another license to work the same still, dated September 24, 1799, for a period of one month. Again the drawing to the Supervisor's Seal has been added to show its location and appearance.



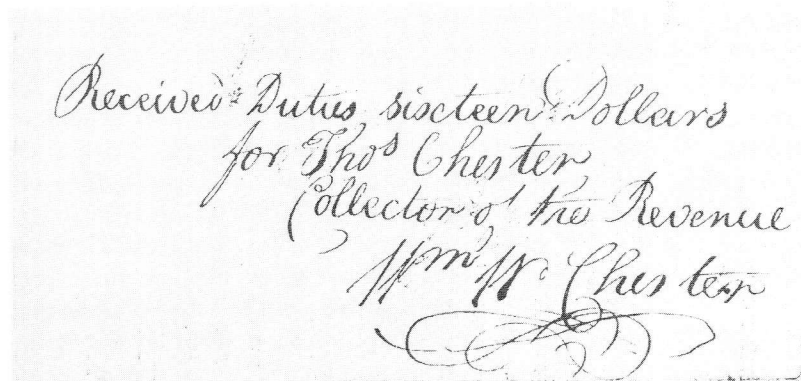
the operation of working a still. Preprinted licenses were available with blanks to be filled in with all pertinent information as required by law. Once the duty was determined, it was collected under the supervisor's direction, signed by the supervisor and the license issued.

The Act of March 3, 1797, states that the proprietor or possessor of a still shall pay the following duties: For a license for the employment of each and every still, for and during the term of two weeks, six cents per gallon according to the capacity or content of every such still, including the head thereof; For a license for and during the term of one month, ten cents per gallon as aforesaid, etc.

The license dated November 9, 1797, (Figure 1) was issued for a period of two weeks to work still Number

11 of the capacity of 160 gallons with duty noted as 6¢ per gallon while the latter, that of September 24, 1799, (Figure 2) was to work the same still for a period of one month at the rate of duty of 10¢ per gallon. The information confirms exactly to the wording of the law. Both licenses are signed by John Chester, Supervisor of the Revenue for the District of Connecticut. A notation on the verso of the 1799 license also verifies the issuance and collection as it reads, "Received Duties Sixteen Dollars for Thos. Chester, Collector of the Revenue" signed Wm. W. Chester (Figure 3). The latter was undoubtedly an officer of inspection working in John Chester's office and the individual who actually issued the license.

This same still (Number 11) really saw duty (no pun intended) for the author also has licenses in the name of Joseph Pease issued in 1814 and 1817. The former has the embossed stamp RM468a indicating a 9¢ per gallon rate of duty for a term of two weeks in accordance with the Act of July 24, 1813, while the latter carries a printed stamp of the same rate for the identical period. The Pease boys were certainly entrepreneurs of years past.



**Figure 3.** A portion of the reverse side of the license in Figure 1.



# 1866 Protest Bearing the \$1 Alabama Stamp

by Michael Mahler, ARA

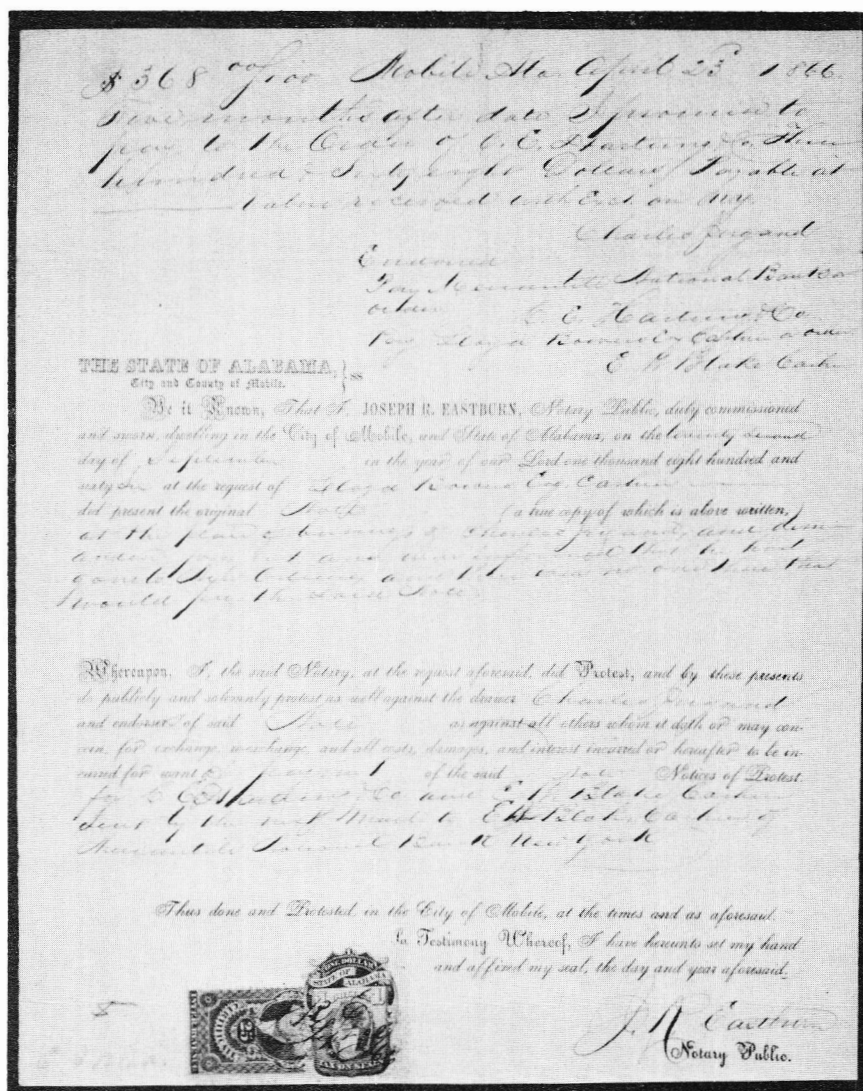
This piece has at least two unusual aspects. One is obvious, the use of an Alabama \$1 state revenue stamp in combination with a federal 25¢ Certificate. The other, more subtle, is the date. The document gives every impression of having been executed and stamped on September 22, 1866, but the works on state revenues by Bartlett (1910), Kenyon (1920), Cabot (1939) and Hubbard (1960) all give the date of issue of the Alabama \$1 and \$2 stamps as 1867.

The document is a protest by notary public Joseph R. Eastburn of Mobile, testifying to the non-payment of a promissory note made in that city April 23, 1866, payable in five months "with exchange on N.Y." A manuscript cancel "J R E Sept 22/66," in Eastburn's hand, crosses both stamps. There is no evidence that the cancel was back-dated, nor would one expect it on a document of this type. Eastburn's embossed notarial seal has been impressed onto the bottom left corner of the document (not visible in photo), and the Alabama stamp paid a tax on the use of this seal. The federal stamp paid the 25¢ tax on a protest.

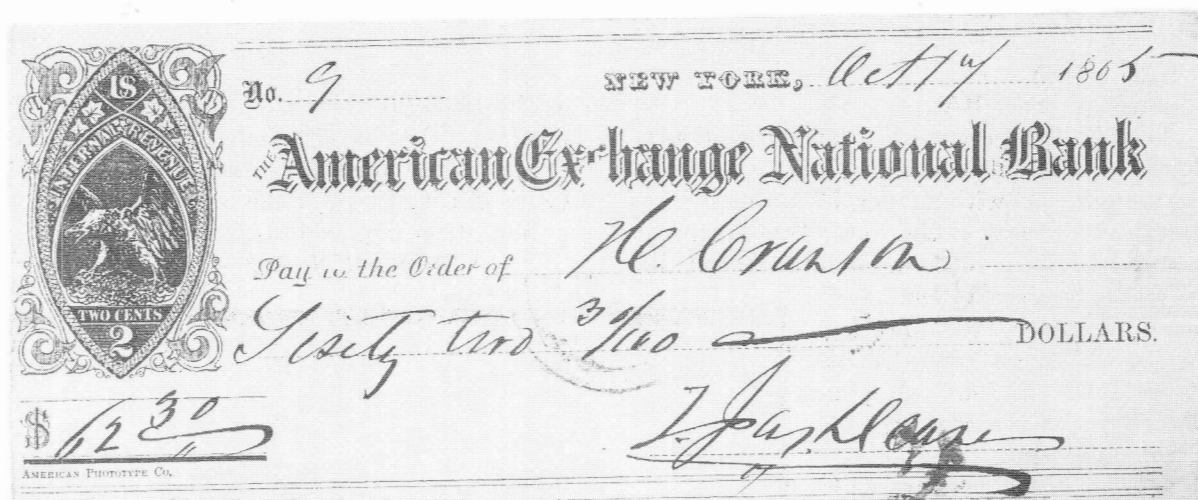
As for the mystery concerning the date of this piece, the 1866 usage of the Alabama stamp proved to be no illusion. The Alabama stamp tax on seals was enacted, not March 4, 1867, as stated by Bartlett (1910) and Kenyon (1920), but on February 22, 1866. A \$2 stamp was to be affixed for each official impress of the seal of the Clerk of the Supreme Court of the State of Alabama, the State Auditor,

or the Secretary of State, and a \$1 stamp for each impress of the Seal of a Notary Public, Probate Judge, Commissioner for another state, Clerk of Circuit Court, Clerk of City Court, Register in Chancery, or other public officer required to employ a seal by the laws of

(Alabama Protest—Continued on page 154)



## Printing the Check Face and Imprinting the Stamps: *the experience of two government contractors*



**Figure 1.** An early check and imprinted revenue (RN-B10) simultaneously printed by the American Phototype Company.

by Ben Czech, ARA

The early imprinted checks produced by the American Phototype Company were produced in a single operation. That is, both the check face and the imprinted revenue were printed in the same color at the same time. The charge for a single impression, not to exceed six stamps, allowed by the government was not to exceed one cent (Mahler, 1988, p. 320). But for American Phototype this also paid for the printing of the check face. This must have placed American Phototype at a considerable competitive advantage. Why would anyone want to pay an additional printing charge for the check face?

The advantage of checks with the imprinted revenues is that no separate cancellation of the stamps was necessary as with the adhesive stamps. The use of the check in fact canceled the imprinted stamp (Commissioner's decision, July 8, 1865, recorded in Mahler, 1988, p. 172). The Commissioner of Internal Revenue's decision on this point was no doubt solicited by American Phototype as a selling point for its stamped paper.

In spite of a delivery of stamped paper in April

1865, regular monthly deliveries did not begin until July 1865, which I feel for certain is the real beginning of the use of stamped paper. The earliest use of a check with imprinted revenue in my collection is October 17, 1865. The check is hand numbered 9, so there are potentially 8 checks from this user before October 17, 1865. The check has a red B10 printed at the same time as the check face by the American Phototype Company. In fact all checks with imprinted revenues in my collection used before April 1866 are examples where both the imprinted stamp and the check face are printed at the same time. So the competitive advantage seems to have brought the bulk, if not all, of this business to American Phototype. Has anyone seen any checks used before April 1866 that were printed by someone other than the American Phototype Company?

Others must have noticed the competitive advantage that American Phototype had. The protest came in December 1865 from B. Maverick and John Kennard, two New York stationers and printers (and apparently printers of checks who saw their business disappearing). According to a report in the Internal



Revenue Record of January 27, 1866 (Mahler, 1988, p. 173), American Phototype's contract had been cancelled and Butler and Carpenter were to take over the contract for stamped paper. If the contract was suspended, it must have been briefly, because the monthly deliveries of stamped paper by American Phototype continued unabated until November 1875.

There may be a parallel to this situation in the early demise of Morey and Sherwood and the printing of the Type O imprinted checks (Pay to the order of...(5)). It was noted that Morey and Sherwood were the proprietors of Union Lithographing and Printing Company. Union Lithograph did print some check faces. For example, three of the four Type M checks from Illinois listed by Castenholz (1989) were produced by Union Lithograph. Smith (1974) also lists a used check with the Type O imprint drawn on the Union

Trust Company of Chicago which was printed by the Union Lithograph Company. Were morey and Sherwood trying to hide the fact that they were both printing the stamps and the check face by using the Union Lithograph imprint? Might they have lost their contract with the government because of this? No correspondence has been found to confirm this, but the similarity of the situation is striking.

#### References

- Castenholz, B. J. *Field Guide to Revenue Stamped Paper, Part 3, The Central States*. Pacific Palisades, CA: Castenholz and Sons, 1989.
- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988.
- Smith, S. S. A Survey of U.S. Revenue Stamped Paper. *U. S. Specialist*, February 1974; 75-77.

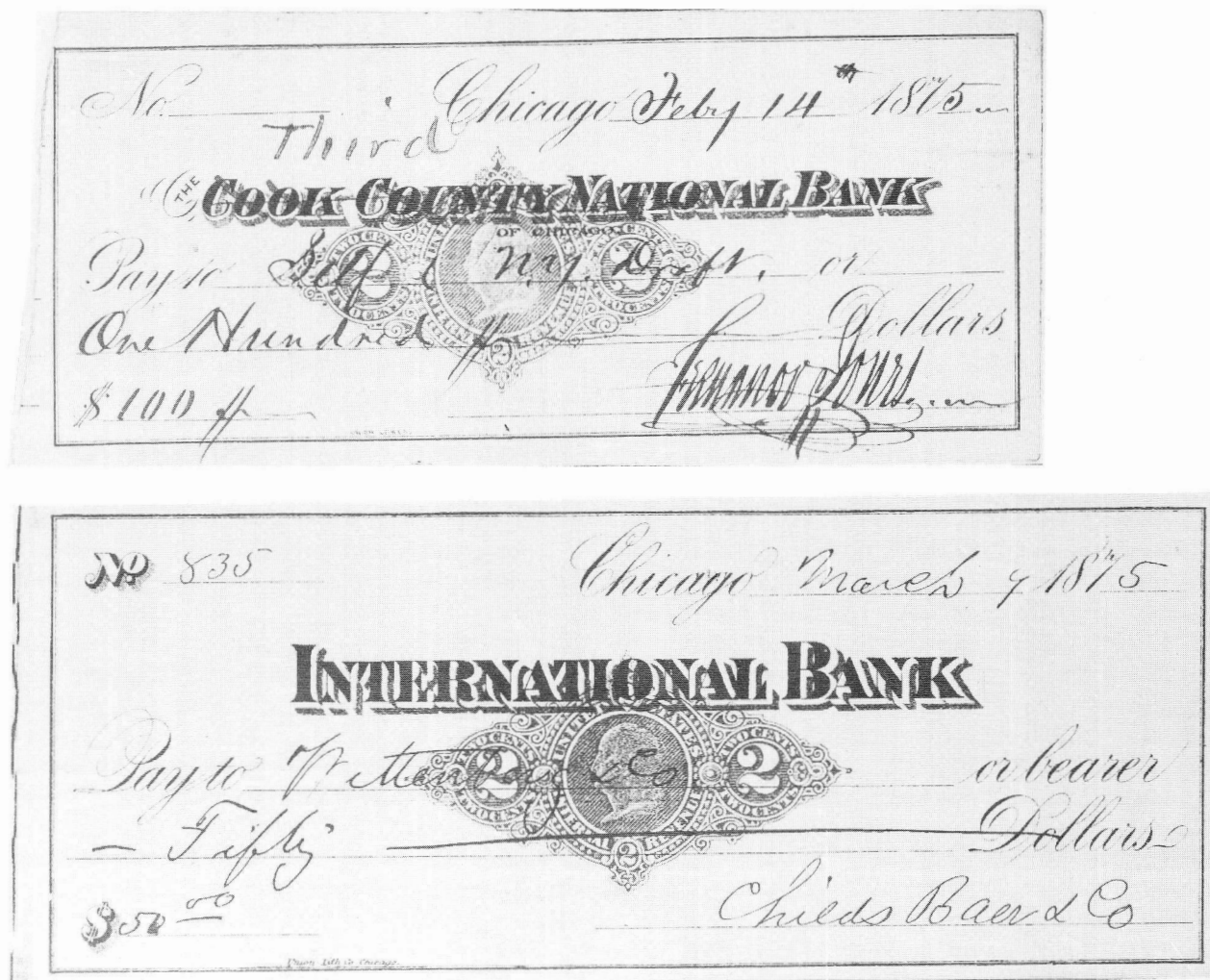
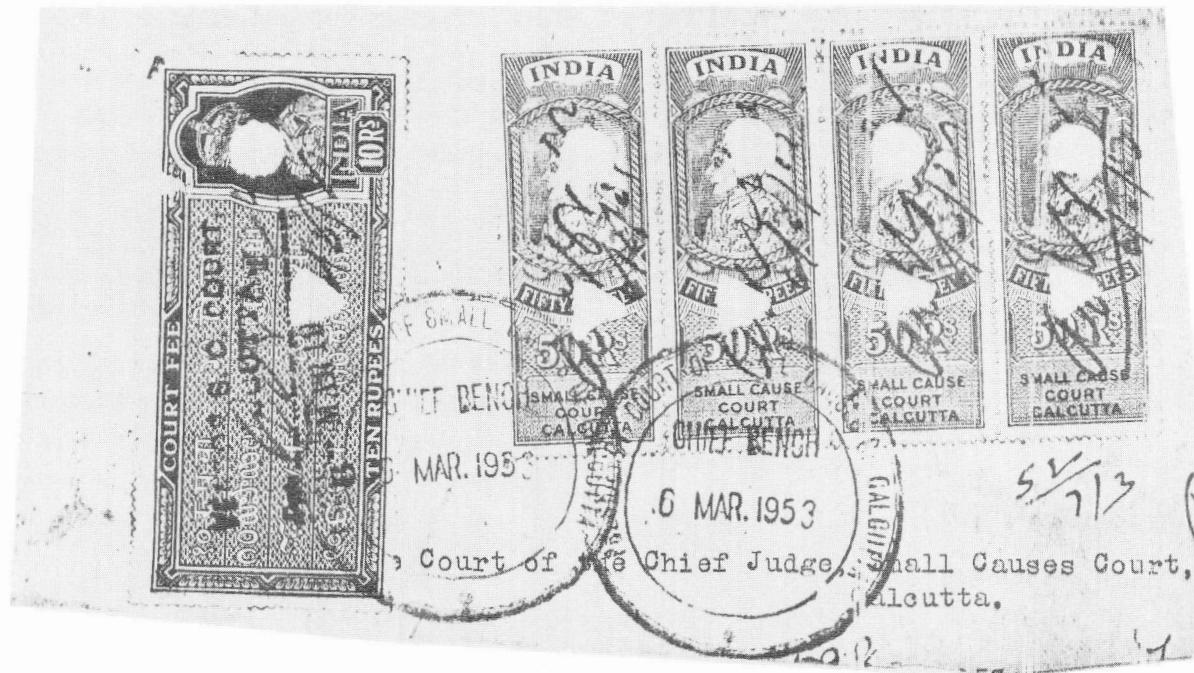


Figure 2. Two examples of checks printed by Union Lithograph Company (Morey and Sherwood, proprietors).

# Small Cause Court Calcutta



Portion of a document bearing four Rs. 50 King George VI Small Cause Court stamps dated 1953.

by A. M. Mollah, ARA

Crofton and Corfield (*The Adhesive Fiscal and Telegraph Stamps of British India*, Calcutta, 1905) state, "This Court, otherwise known as the Calcutta Court of Small Causes, appertains to the Government of Bengal and not to the Government of India, which accounts for its stamps possessing different characteristics to those of the High Court and other Courts of Justice. It is the successor of the 'Court of Requests' of the early days of the Presidency in the time of the East India Company and dates from (eighteen) fifties."

Act XV of 1868 introduced the use of adhesive stamps for Small Cause Courts in Calcutta, Madras and Bombay. However, the stamps for this purpose did not arrive in India until March 1870 when the Indian Court Fees Act of 1870 (which repealed Act XV) was passed. Small Cause Court stamps found used without "Court Fees" overprint were, in fact, used under the provisions of Indian Court Fees Act of 1870.

As for the Small Cause Court, Calcutta, by a notification of the Lieutenant Governor, from April 1, 1869, all fees were collected by adhesive stamps.

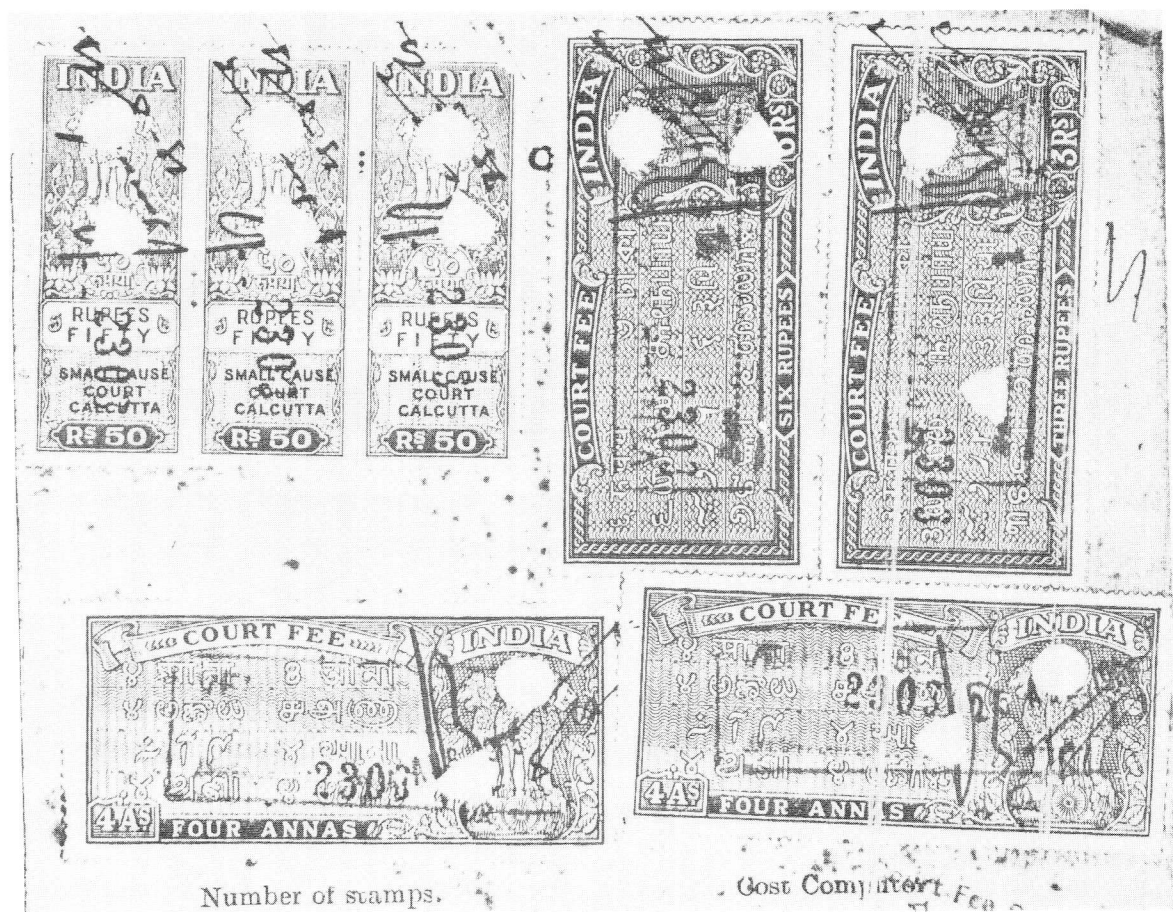
The issues of Calcutta Small Cause Court all consisted of stamps adapted from other classes of stamps.

Queen Victoria Receipt, Foreign Bill and Special Adhesive stamps were freely overprinted for use of this Court. The 1904 Edwardian series of Special Adhesive stamps were also overprinted for this purpose.

The story of the Small Cause Court, Calcutta, takes a break at this point. Over the period, no King George V stamps for Calcutta Small Cause Court have been located, and only a recent find confirms that special stamps are still in use for Calcutta Small Cause Court.

We illustrate examples of stamps from three periods. The following stamps have been noted: King George VI—Rs. 30 and Rs. 50, Large Ashoka Capital—Rs. 30 and Rs. 50, and Small Ashoka Capital—Rs. 30 and Rs. 50. From the various documents on which these stamps are used, it is noted that ordinary Court Fee stamps to the values of Rs. 20 are used in combination with these stamps. All such ordinary stamps bears the rubber stamp seal of this Court's Stamp Vendor. All stamps bear a serial number from the sales register of the vendor. It does not seem likely that values other than Rs. 30 and Rs. 50 were ever issued.





A 1965 document (above) with three copies of the Large Ashoka Capital Rs. 50 Small Cause Court stamp. The numbers overprinted on the stamps are from the sales register of the stamp vendor. (Below) A portion of a document with a strip of six of the Small Ashoka Capital Rs. 30 Small Cause Court stamps.



# Illegal Facsimile Reproduction of the Radway & Co. Private Die Medicine Stamp in the Company's Almanacs

by Andrew P. Ferry, ARA and Mercedes K. Ferry, ARA

In 1987, Richard Riley published an account of private die medicine stamps that had been reproduced illegally in almanacs of several companies that used private dies (Riley, 1987). The practices in this regard of one of those companies, the R.C. and C.S. Clark Company, were amplified in a subsequent article (Ferry, 1987).

Dr. Riley remarked that, possibly as a result of murky referencing in the older literature, he had been unable to confirm the existence of any of these items other than those of R.H. McDonald (Dr. J. Walker's California Vinegar Bitters) and the Clark company. This sparked the publication in 1988 of two articles that described the illegal reproduction of the six cent private die stamp (RS258d) of H.H. Warner & Co. in the company's almanacs and else-

where (Webster, 1988 and Ferry and Ferry, 1988). Webster reported reproduction of this stamp in an almanac published in 1882 by the Warner company, the design being printed in black on orange paper. We reported the illegal reproduction of this stamp in three publications: in a Warner almanac dated February 1, 1883 (the design being printed in black on pink paper), in a Warner almanac dated July 1, 1883 (the design being printed in black on white paper), and on a flier distributed by the company in 1883 (the design being printed in black on yellow paper).

In 1989, the illegal reproduction of the private die stamp of Oliver Crook & Co. (RS65) in an almanac published by the firm in about 1871 was reported (Ferry, 1989).

In his 1987 article, Dr. Riley referred to a paper by Nast in which the



Figure 1. Scott RS193b. The size of the engraving is 63 x 17 mm.

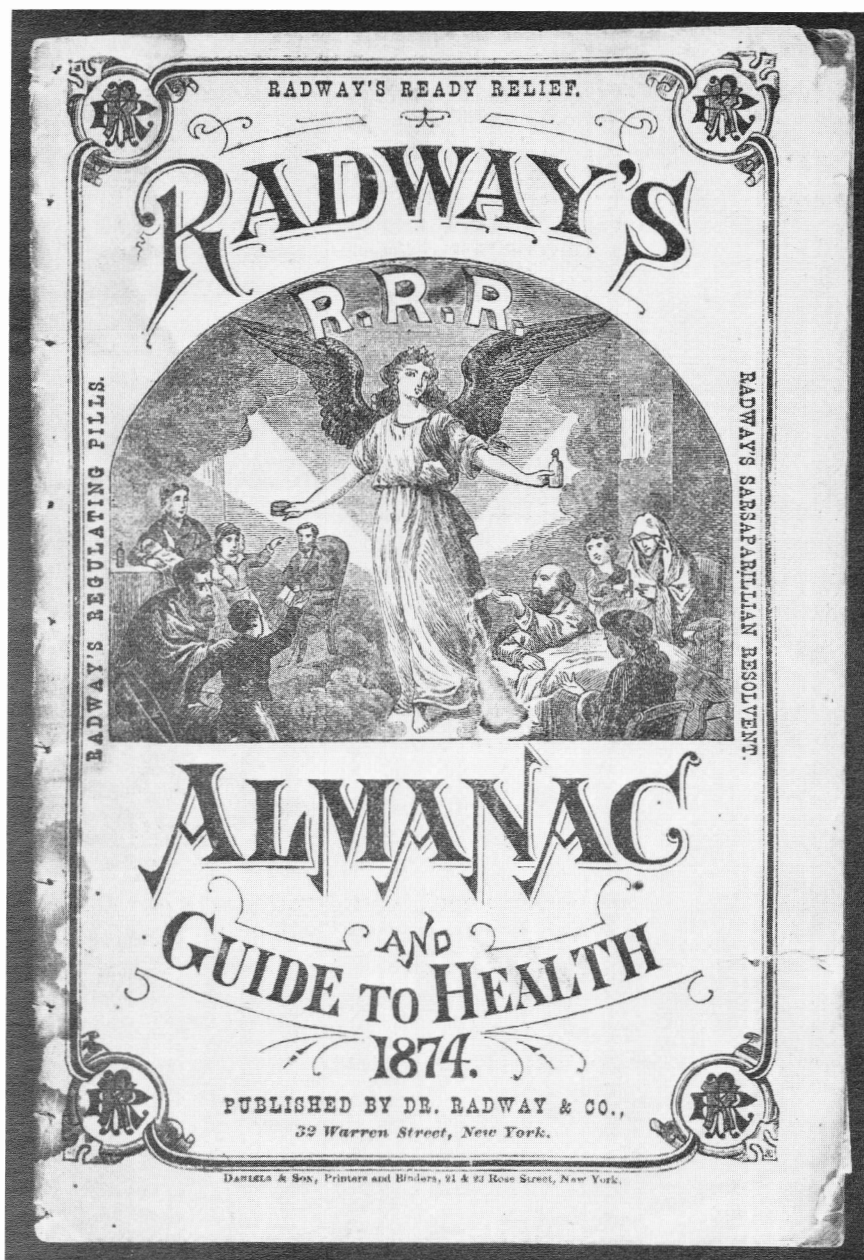
THE virtues of the R. R. R. Remedies have now become so well recognized that many persons are constantly endeavoring to steal their popularity—spurious preparations are made up to imitate ours in smell, taste, and looks. These articles are all deleterious, and are palmed off by deceit upon the public. Avoid them as you would a poison. It is the fate of a good medicine to be counterfeited and have spurious imitations.

The Ready Relief is put up with Rubber Stoppers, and every label engraved with Radway's Ready Relief in very small characters ALL OVER THE LABEL.

See that this United States Internal Revenue Stamp is upon every bottle of Radway's Ready Relief and Sarsaparillian; none other is genuine.



Figure 3. Illegal reproduction of the Radway & Co. private die stamp on inside of the rear cover of the almanac shown in Figure 2. The size of the reproduction (64.5 x 17.5 mm) is slightly larger than that of the stamp.



**Figure 2.** Front cover of almanac published by Dr. Radway & Co. for 1874.

(Figure 2), the private die stamp is reproduced illegally on the inside of the rear cover (Figure 3). The color of the paper used for the cover is not white. It may be described as a creamy ivory. A collector encountering the facsimile reproduction as a cut out will find on its back part of the following information pertaining to Radway's Sarsaparillian Resolvent that was printed on the outer side of the rear cover:

Price \$1.00, or \$5 per half dozen. /  
The above Standard Medicines are sold by all Druggists, Merchants, Country / Store Keepers, and Dealers in Medicines, Perfumeries, etc.

A horizontally disposed ornament separates the information about pricing from the subsequent material, and will be found on the back of any cut out of this reproduction of the stamp.

The stamp is reproduced in full detail, including the denomination of value and the offending words, "U.S. INTER. REV." The dimensions (64.5 x 17.5 mm) of the facsimile reproduction are slightly larger than those of the stamp.

We recently found the stamp reproduced in an almanac issued by the Radway company in the preceding year, 1873. Again, it was printed on the inside of the rear cover. The cover of the 1873 almanac having been made of yellow paper, a collector encountering

this item as a cut out will find it printed in black on yellow paper.

We have not had the opportunity to examine the company's 1872 almanac, but the stamp was not reproduced in two earlier almanacs (1869 and 1871) that we have seen.

The facsimile reproduction of the stamp does not appear in the 1875 almanac, almost certainly as a result of the company's attention having been directed to its illegal reproduction of the stamp in the 1873 and 1874 almanacs. We have also examined the company's almanacs for 1877 and 1879. Neither of them contains a reproduction of the stamp. Rather, the following admonition appears on the inside of the rear cover: "See that the United States Internal Revenue Stamp

latter quoted Hatcher as having noted the existence of similar items in Radway almanacs. Dr. Riley added that Nast's citation to Hatcher was flawed, and he was unable to confirm it.

The purpose of the current article is to document the illegal reproduction of the private die stamp of Radway & Co. in the firm's almanacs.

The two cent black stamp (Scott Catalogue number RS193) used by Radway & Co. was first issued on February 1, 1867 (Holcombe, 1942). The final issue was delivered by the Bureau of Engraving and Printing on March 1, 1883. The stamp occurs on old, experimental silk, full silk, pink and watermarked papers. The size of the design (Figure 1) is 63 x 17 mm.

In the almanac published by the company in 1874



is upon every bottle of Radway's Ready Relief and Sarsaparillian; none other is genuine."

Holcombe knew about the facsimile reproduction of the stamp by the Radway company. When discussing the firm's activities during 1879 he remarked that,

"Presumably it was about this time that Radway & Co. had an Almanac or Receipt Book, with a yellow cover, printed for gratuitous distribution by their agents. On the cover was a lithograph reproduction of their stamp-identical in every detail." (Holcombe, 1942)

We don't know whether Holcombe saw the facsimile reproduction or whether he was merely perpetuating hearsay information. If he did see this item, he almost certainly did not view it *in situ*, in an almanac. Holcombe mentioned a yellow cover. The 1873 almanac did have a yellow cover, on the inside of which the stamp was reproduced. But until the stamp tax on proprietary medicines ended in 1883, the last time that the Radway almanac had a yellow cover was in 1873. If Holcombe had the intact 1873 almanac at hand, he could hardly have overlooked the "1873" on its front cover, and would not have erroneously as-

sociated this booklet with the firm's 1879 activities.

## References

- Ferry, A. P. and Ferry, M. K. Facsimile Reproduction of the H. H. Warner Private Die Medicine Stamp in the Company's Almanacs. *The American Revenuer*, 1988 July-August; 42:165-168.
- Ferry, A. P. Facsimile Reproduction of the R. C. and C. S. Clark Private Die Medicine Stamp in the Company's Almanacs. *The American Revenuer*, 1987 September; 41:156-157.
- Ferry, A. P. Illegal Facsimile Reproduction of the Oliver Crook & Co. Private Die Medicine Stamp in the Company's Almanacs. *The American Revenuer*, 1989 February; 43:34-35.
- Holcombe, H. W. Private Die Proprietary Stamp Notes: Radway & Co. *Scott Monthly Journal*, 1942 February; 22:439-443.
- Riley, R. F. Another Type of Private Die Medicine Facsimile. *The American Revenuer*, 1987 April; 41:66-68.
- Webster, J. B. Collateral of the Private Die Proprietary Stamps. *The American Revenuer*, 1988 June; 42:139-151.

## Alabama Protest—continued from page 147

the state, when officiating within the limits of the state. This information had in fact been published by Applegate in 1921, but was evidently overlooked by subsequent catalogers. The law was effective immediately on passage, and until stamps could be prepared and distributed, the taxes were required to be collected directly by the various officers, who were to make monthly returns and remittances to the Comptroller. In the absence of independent evidence as to the delivery date(s) of stamps by the printers, the time at which the stamps were put into use will have to be deduced from cancel dates. The taxes were repealed December 3, 1884, effective immediately.

Another piece of information not contained in the standard catalogs, but alluded to by Applegate and supported by Brannon (1921), is the existence of imperforate copies of the Alabama \$1. Brannon described a commission issued from the Secretary of State's Office on November 17, 1876, to John W. Sanford as Attorney General of the State, with the \$2 tax paid by two imperforate \$1 stamps rather irregularly cut but measuring 24 mm in width. This is the usual width of the perforated stamps, although Brannon also reported on-document examples as narrow as 22 mm and as wide as 25 mm. Applegate also reported that a fellow collector claimed to have a part perforate block of four of the \$1.

In my experience, the Alabama \$1 is scarce but not

rare on document, with twenty or more examples observed, but documents bearing the \$2 appear to be quite rare. Correspondents have relayed rumors of a few existing here and there, but thus far only a single example has actually been verified. Of special interest in this regard is a communication by Vanderhoof (1920), who reported handling a "find" of Alabama seal stamps about 1910 that included over 2,000 of the \$2 blue, as well as several hundred of the perforated \$1, and 30 or 40 of the rouletted \$1. This is a bit hard to believe, considering that the number of \$2 stamps printed probably did not much exceed 10,000,\* and because the experience of current dealers and collectors is that there are nowhere near 2,000 of the \$2 in philatelic hands. Nevertheless, considering its source, these figures have to be taken seriously. If true, they provide independent confirmation that intact documents bearing the Alabama \$2 should be few and far between.

\*According to Applegate (1921), a total of \$87,000 was realized from the sale of these stamps, of which \$70,000 was accounted for by an initial printing of 50,000 of the \$1 and 10,000 of the \$2. The remaining \$17,000 was at least partly comprised of \$1 stamps, since the rouletted \$1 is generally conceded to have resulted from a printing in the 1880s.

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## State Revenue Newsletter—September-October 1990

The feature article in the September-October 1990 issue of the *State Revenue Newsletter* is "Louisiana Law Stamps" by Terence Hines. This article describes the various Louisiana Law stamps and their usage. Various types of documents are illustrated and the laws governing these stamps are reproduced.

The *State Revenue Newsletter* is published bimonthly by the State Revenue Society. Dues are \$4 per year; sample copies of the Newsletter are \$1 from the Secretary (Terence Hines, Box 629, Chappaqua, NY 10514-0629) as is membership information.

## The Check Collector—August 1990

The August 1990 issue of *The Check Collector* features a detailed lead article "Stamped Incoming Bills of Exchange, Origin: Hawaii" by Michael Mahler. This well illustrated article examines in detail a group of bills of exchange, executed in Honolulu, Hawaiian Islands, and payable in New Bedford, Massachusetts. This type of document was taxable before acceptance or payment, at the same rates as bills of Inland Exchange. This article also examines the tax charged on documents of this type designated to be paid in gold.

Fitting well with this article is a continuation of an article from the last issue by Jack Weaver, "Designated Checks." This well illustrated article is concerned with those checks whose payment was specified in some type of currency or coin such as silver or gold.

The previous portion of this article has also resulted in several informative letters from other readers.

Additional articles in this issue include additional showings of "Some Interesting Bills of Exchange" by Ed Lipson, "Happy Findings—Conversation Pieces; New, novel, unique or interesting items," "Guarantees of Deposits in State Banks," "The First National Bank of Huntsville as it appears on Checks," and two commentaries on the recent Memphis International Paper Money Show.

*The Check Collector* is issued four times per year by The American Society of Check Collectors. Subscription is only by membership. Information about the society can be obtained from the Secretary, Charles V. Kemp, 2145 Roman Court, Warren, MI 48092. Mention *The American Revenuer* when writing.

## Arbeitsgemeinschaft Fiskalmarken—Issue 1, 1990

Issue 1 for 1990 of *Arbeitsgemeinschaft Fiskalmarken* contains a number of articles for those interested in the revenue stamps of the German/Austrian area, provided of course you have a reading knowledge of German.

This issue contains articles about German and Austrian revenues and an addenda for volume I of the Catalog of Tax Stamps of Germany.

For information about this organization and their publications, contact Martin Erler, Irschen-hauser-strasse 5, Icking, D-8021, Germany.

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## Alabama Protest

### References

Anonymous. An Act to establish Revenue Laws of the State of Alabama. Act No. 1, Approved February 22, 1866. Acts of the Session of 1865-6 of the General Assembly of Alabama. Montgomery: State Printers, 1866.

Anonymous. An Act to repeal sections 518, 519, 520, and 521, of the Code of Alabama...Act No. 7, approved December 3, 1884. Acts of the Session of 1884-5 of the General Assembly of Alabama. Montgomery: State Printers, 1885.

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Bartlett, J. D. *Hand Book and Check List of United*

*States Revenue Stamps*. Springfield, MA: United States Revenue Society, 1910, p. 4.

Brannon, P. A. Alabama Tax on Seals. *Mekeel's Weekly Stamp News* 1921 October 8; 35:568.

Cabot, G. D. *Priced Catalogue of the State and City Revenue and Tax Stamps of the United States*. New York, NY: Roy Press, 1939, p. 1.

Hubbard, E. S. A. *State Revenue Catalog*. Portland, ME: Severn-Wylie-Jewett Co., 1960, p. 1.

Kenyon, B. C. *Documentary State Revenue Stamps of the United States*. Long Beach, CA: Brewster C. Kenyon, 1920, p. 9.

Vanderhoof, E. R. Alabama State Revenues. *The American Philatelist* 1920 October; 34:7-8.

# 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.

**Tony Burgess** 4794, 14004 E 26th St, Tulsa, OK 74134, by Eric Jackson. US first 2 issues, narcotics, proprietaries, newspapers, locals.

**Bob Lawson** 4792, 4444 Jupiter NW, Albuquerque, NM 87107, by Dwight C Dwornik. Dealer.

**Lewis A Peterson, MD** 4797, 1749 Vine St, Salt Lake City, UT 84121, by Ronald E Leshner. Rev stamped paper, checks.

**Robert A Preston** 4798, 2109 Lake Holloway Blvd, Lakeland, FL 33801, by Ronald E Leshner. US revs.

**James Lorin Silverberg, esq** 4793, 1625 Massachusetts Ave NW #510, Washington, DC 20036, by Ronald

E Leshner. US first 3 issues, 1st issue tobacco, embossed paper, M&M, locals.

**John D Sleeve** 4790, Box 3580, Peoria, IL 61614, by Ronald E Leshner. Dealer, Philatelic Enterprises.

**George T Stephenson** 4795, 11 State St, Brierwood, Rt. 1, Parkersburg, WV 26101, by Ronald E Leshner, US first 3 issues with RR, Bank insurance, Wells Fargo cancels.

**David J Tomlinson** 4796, 14491 Four Chimney Dr, Centreville, VA 22020, by Eric Jackson. All US revs, incl beers, auto, etc.

**David Williamson** 4791, by Ronald E Leshner. Genl US and foreign revs.

*Highest membership number assigned on this report is 4798.*

## New Members

Numbers 4765-4778

## Applications for Reinstatement

**John M Field** 4481, 333 Hanover Ave, Richmond, VA

## 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., Peuitou, Taipei 112, Taiwan, ROC

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

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

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

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

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

**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.)



23221, by Secretary. US, some Europe.

A. Soesantio 4219, Jalan Raya 15, Lasem 59271, Indonesia, by Coleman Leifer. Indonesia and Dutch East Indies, incl Japanese occupation.

### Reinstated from 1990 NPD List

Irvin Burns  
Vincent Champagne  
Edward N Cutler  
Bob Hart  
Donald W Jatho, Jr  
Warren I Kelley, Jr  
Richard D Kielbasa  
Michael J Murray  
J F Nicosia  
Raymond E Petersen, Jr  
J Robert St Sermain  
David H Whitson

### Correction to May Report

Dave Eakin (Listed as NPD) should be Deceased

### Membership Summary

Previous membership total ..... 1390  
Applications for membership ..... 9  
Applications for reinstatement ..... 2  
Reinstated from 1990 NPD list ..... 12

### Notes...—Continued from page 144

with stamp affixed. Do **not** send it in an envelope; mail it loose. I date the cards upon receipt and sort them in order they arrived. In the future, if multiple ads are received at the same time, one will be retained and the others discarded. If a new ad is received before one on hand is printed, the old one will be discarded and the new one placed in order according to the date the new ad was received. Ads received in the form of a letter, odd sized paper or aerogramme will be placed at the end regardless of the date of receipt. The filing system for these ads (loose in a flat letter file drawer) does not guarantee these will be noticed as the drawer is searched for postal cards not letters. These rules are to insure everyone equal access to our free ads.

...that you are reminded with the Member's Ads, you are allowed a generous count on 50 words so do not abbreviate or write in a broken and difficult to understand style. Your name and address do not count as part of the 50 words so use your full name. The first two words, and only the first two, will be set in boldface type. Write your ad accordingly.

## 1990 ARA Election Ballot

**Vote for one for each office.** Return this ballot or a photocopy to the Secretary (701 S. First Ave. #332, Arcadia, CA 91006) by October 15, 1990. You must put your name and membership number on the outside mailing envelope; if you desire a secret ballot, place ballot in a plain inner envelope.

### President

☐ Richard A. Friedberg

☐

### Vice President

☐ Eric Jackson

☐

### Secretary

☐ Bruce Miller

☐

### Treasurer

☐ Larry Cohn

☐

### Eastern Representative

☐ Ernest Wilkens

☐

### Central Representative

☐ Martin D. Richardson

☐ Scott Troutman

☐

### Western Representative

☐ Richard Riley

☐

### Amendment to the ARA By-Laws

As proposed by a majority of the Board of Directors and published in the June 1990 issue of *The American Revenuer*, shall Article 7 Section 1 of the ARA By-Laws be amended to read in part, "... Payment of annual dues shall be made as of January 1 of each year." and Article 7 Section 5 ammended to read, "... The Fiscal year for the Association shall commence on January 1 in each calendar year."

☐ Yes

☐ No



1



5



12



27



26



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71



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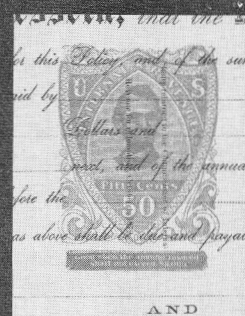
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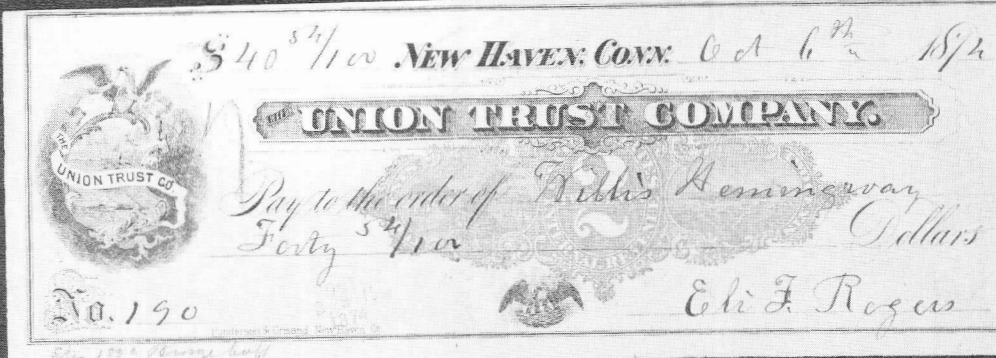
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173



174



134

# ERIC JACKSON

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

## MAIL AUCTION #55

**CLOSING DATE: October 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	OX1* VF PHOTO	25.00
2	R6c tied to New York & New Haven Railroad check by N-9C handstamp cancel, F-VF	-----
3	R54e tied by h/s cancels to Entry of Merchandise from Philadelphia, F-VF	-----
4	R18d unused, F crease	17.50
5	R98c strip of three, F tiny tear in left stamp, short perfs PHOTO	105.00
6	R151a inverted center, F-VF thin spot PH	325.00
7	R152b used on Antonio Nat. Bank, San Antonio, TX check, VF	-----
8	R164p used on W. W. Gavitt & Co., Topeka, KS draft, vignette of bank building, VF	-----
9	R164p used on First Bank of Chico, TX draft, vignette of Longhorn steer, VF	-----
10	R164p used on Carlisle Deposit Bank, PA certificate of deposit, vignette of eagle & Geo. Washington on horse, blue paper, VF	-----
11	R179 F cut cancel, thin spot	16.00
12	R181 F-VF cut cancel, sealed tear PHOTO	90.00
13	R198* F-VF tiny thin spot	27.50
14	R214 F	7.00
15	R216 F	7.50
16	R222 F-VF	10.00
17	R259 F-VF few short perfs	35.00
18	R260 VF	2.25
19	R263* F	15.00
20	R303 VG	20.00
21	R335 F-VF perfin	20.00
22	R383 F	10.00
23	R502* F	11.00
24	R505 F-VF punch cancel	2.50
25	R508 F-VF punch cancel	2.50
26	R509 VF PHOTO	90.00
27	R510 VF cut cancel PHOTO	27.50
28	R530 VF	22.50
29	R531 F PHOTO	35.00
30	R560 VF cut cancel	25.00
31	R579 F straight edge at bottom	6.50
32	R583 VG	12.50
33	R585 F PHOTO	90.00
34	R611 VF perfin	4.00
35	R614 F-VF perfin	2.00
36	R638 F cut cancel, staple holes	3.50
37	R640 F-VF	7.00
38	R671 F	3.75
39	R672 F-VF PHOTO	75.00
40	R677* F-VF	19.00
41	R680 F-VF	15.00
42	R682 F	7.00
43	R682 F perfin	4.00
44	R699 F-VF PHOTO	32.50
45	R703 VF cut cancel PHOTO	90.00
46	R707 VF PHOTO	24.00
47	R85a F-VF thins PHOTO	90.00
48	R813c* F crease PHOTO	45.00
49	R817c F thin PHOTO	125.00
50	R819b VG thin spot	175.00
51	R823p used on full package of DeWitt's Little Early Risers Liver Pills, package consists of small bottle with paper wrapper	-----
52	R860* F-VF	2.75
53	R861* F-VF thin spot PHOTO	45.00
54	R863* VG	9.00
55	Future Delivery Provisional, large "F.D." in violet on R222, F	-----
56	RC3A F-VF cut cancel	3.00
57	RC4a F cut cancel	5.00
58	RC9 F	7.50
59	RC10* F	-----
60	RC21 F-VF	4.00
61	RD19 F-VF	4.00
62	RD19a F-VF PHOTO	50.00
63	RD87 VF cut cancel, couple short perfs PH	45.00

64	RD88 F-VF staple holes, crease, thin	45.00
65	RD130 F-VF straight edge at top	11.00
66	RD139 F-VF punch cancel, adhesive stain PH	150.00
67	RD159 F perfin PHOTO	40.00
68	RD174* VG, unpriced in Scott	-----
69	RD181 F-VF cut cancel, pulled perf	11.00
70	RD183 F-VF perfin, creases	9.00
71	RD185 F-VF perfin PHOTO	150.00
72	RD196* F	6.00
73	RD197* F	8.50
74	RD205 F-VF perfin	15.00
75	RD227 F-VF cut cancel, staple holes	10.00
76	RD229 F PHOTO	30.00
77	RD253 F-VF perfin	12.50
78	RD254 F perfin	27.50
79	RD255 VF	21.00
80	RD257 F-VF PHOTO	75.00
81	RD259 F-VF cut cancel, few short perfs PH	350.00
82	RD277 F staple holes	4.50
83	RD279 F-VF staple holes	9.00
84	RD284 VF cut cancel, crease PHOTO	175.00
85	RD303 VF straight edge at bottom	12.00
86	RD305 F-VF cut cancel, adhesive stain	14.00
87	RD307 F-VF cut cancel	20.00
88	RD309 F-VF cut cancel, crease PHOTO	40.00
89	RD312 F-VF cut cancel, adhesive stain	30.00
90	RD333 F-VF cut cancel	20.00
91	RD335 VF cut cancel PHOTO	27.50
92	RD336 VF cut cancel PHOTO	500.00
93	RD338 F-VF cut cancel, small thin PHOTO	60.00
94	RD353* VF straight edge at bottom	18.00
95	RD355 F perfin	4.50
96	RD358 F-VF perfin, adhesive stain PHOTO	85.00
97	RD361 VG perfin	40.00
98	RD365* VF straight edge at left	20.00
99	RE124* F	4.00
100	RE125* F	5.50
101	RE166 F-VF perfin PHOTO	27.50
102	RF9 VF usual crease	8.00
103	RG49* F-VF short perf PHOTO	45.00
104	RG120* F tiny scrape	17.50
105	RM277a promissory note, F-VF	10.00
106	RM575 import certificate for tea, F	60.00
107	RN-Ala Wm. Topping & Co., NY receipt, F-VF corner crease	30.00
108	RN-B1 Traders Nat. Bank, Boston, MA check F	-----
109	RN-B1 Townsend Nat. Bank, Townsend, MA draft, vignette of farmer, VF	-----
110	RN-B1a Wm. Topping & Co., NY receipt, VF	20.00
111	RN-B3 C.C. Parks, Nat. Bank of North America, NY check, F	20.00
112	RN-B4 Rockland County Nat. Bank, Nyack, NY draft, VF	40.00
113	RN-B5 C.C. Parks, Nat. Bank of N. America, NY, check, VF	25.00
114	RN-B10 Beattys & Boak, Nat. Citizens Bank, NY check, VF	20.00
115	RN-B17 N. Pacific Trans. Co. Bank of Calif. San Francisco, CA check, Vitale ad on back	10.00
116	RN-B17c Gould & Curry Silver Mining Co., Virginia, NV check, F	35.00
117	RN-B24, R16c, Citizens' Savings Bank, Petersburg, VA certificate of deposit, F	60.00
118	RN-C1 J. H. Siddall, Western Nat. Bank, Philadelphia, PA check, VF Castenholz CV	6.00
119	RN-C5 Louisville City Nat. Bank, KY check	20.00
120	RN-C19a Wm. Topping & Co., NY receipt, VF	32.50
121	RN-C21 First Nat. Bank, Zanesville, OH check, F-VF Castenholz CV	12.50
122	RN-C21b Gould & Curry Silver Mining Co. check, F-VF	30.00
123	RN-D1 Brazil Bank, IN draft, VF Cast. CV	9.00
124	RN-D1* People Savings Bank, Tidoute, PA check, VF Castenholz CV	5.00
125	RN-D1 Prov., Warren & Bristol RR, R.I. Hosp. Trust Co., Prov., RI check F-VF	-----

126	RN-G1 Rochester Bank, IN draft, vignette of liberty, on pink paper, VF small tear, Cast	10.00
127	RN-G1 Lawrence Manuf. Co., Merchants Nat. Bank, Boston, MA check, VF	-----
128	RN-G1 Wells Fargo & Co. Bankers, Shauntie (mss.) Utah Terr. check, F-VF	-----
129	RN-I1 Lehigh Zinc Co., Philadelphia check, a faulty spacefiller	160.00
130	RN-J5 Tradesmens Nat. Bank, Philadelphia, PA check, VF	12.00
131	RN-J5 J. H. Siddall, Western Nat. Bank, Philadelphia, PA check, VF Castenholz CV	13.00
132	RN-K4* Nat. Bank of Northern Liberties, Philadelphia, PA check, F-VF Castenholz CV	45.00
133	RN-L3 N. Penn RR Co., Manuf. Nat. Bank, Philadelphia, PA check, VF Castenholz CV	25.00
134	RN-M4 Union Trust Co., New Haven, CT check, F-VF short tear at right PHOTO	150.00
135	RN-U6 cut square, F-VF couple small holes from where folds meet	60.00
136	RN-V4 A. T. Stewart Entry of Merchandise, NY Custom House, usual document chips and splits for this item	75.00
137	RN-V6 cut square, VF PHOTO	60.00
138	RN-X7 Peoples Nat. Bank, Rock Island, IL draft, VF Castenholz CV	10.00
139	RN-X7 First Nat. Bank of Manchester, NH draft, ABNCo. vignettes, F	-----
140	RN-X7 Carlisle Deposit Bank, PA, certificate of deposit, vign. of eagle, F-VF	-----
141	RS29c VG creased & soiled	85.00
142	RS288h no gum, F-VF	10.00
143	Wholesale Liquor Dealers Stamp, Series of 1876, 30 gallons, VF punched remainder	-----
144	Distilled Spirits, Series of 1940, One gallon, F usual varnish	-----
145	Bottle Stamp, red, 24 oz h/s on 1 Pint, roulette 7, VF unused	-----
146	Special Tax Stamp, Retail Dealer in Fermented Malt Liquor, 1948, VF tape at top	-----
147	STS, Retail Liquor Dealer, 1944-52, 9 diff. faults	-----
148	STS, Opium, Coca Leaves, Marihuana, 1965, 67, 68, 69, four diff., F-VF creases	-----
149	USIR Order Form for Opium or Coca Leaves, etc., Series of 1936, Original & Duplicate and booklet covers, VF unused	-----
150	USIR Prescription Blank, National Prohibition Act, Series A, VF unused with stub	-----
151	USDA two items, Permit to Market One Cask Gum Spirits Turpentine, One Wooden Barrel Gum Rosin, both VF unused	-----
152	US Patent Office, Receipt for Patent Application, Series of 1915, F	-----
153	New Jersey 1970 \$2 Resident & \$5 Non-Res. Trout stamps, VF	-----
154	Ohio Prepaid Sales Tax Card (Hubbard SC4a) F creases	-----
155	Washington Dept. of Agriculture, Div. of Horticulture, plant inspection stamp on orange paper, VF	-----
156	U.S. Army Tournament, July 24-30, 1910, Tacoma Stadium Poster Stamp, VF	-----
157	Hawaii R11* VF	7.00
158	Puerto Rico Springer #T87b with red ovpt VF	-----

DANISH WEST INDIES AND U.S. VIRGINS ISLANDS  
Catalogue numbers used are from the listing by L. J. Baird in the March 1977 issue of The American Revenuer

159	DWI R1* F	-----
160	R2* F	-----
161	R4* F-VF	-----
162	R6* F	-----
163	R8* VG	-----
164	USVI R2 F-VF thin spot	-----
165	R8* F-VF PHOTO	-----
166	R13* F-VF short perf	-----
167	R21* VF PHOTO	-----
168	R22 F-VF PHOTO	-----
169	R23 F-VF PHOTO	-----
170	R28* plate #, F PHOTO	-----
171	R29 F straight edge at left, crease PHOTO	-----
172	R33* F-VF PHOTO	-----
173	R34* F-VF PHOTO	-----
174	R42* F PHOTO	-----
175	R45* F-VF	-----
176	R46 F-VF	-----
177	R49* VF	-----
178	R68* VF	-----
179	R69* XF	-----
180	R70* VF	-----
181	R71* VF	-----
182	R73* VF	-----
183	R74* VF	-----



## 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

**Basel Police** stamps: 1860-1875 complete sheets or part sheets; 10 cpl sheets, 1862 missing 2 stamps, 1875 missing 2 rows (10 stamps); faults. 562 stamps. Catalog value 28,100 Swiss Francs in Schaufelberger. New Price \$600. Donn Lueck, Box 11582, Phoenix, AZ 85061. •817•

**Wanted: Chauffeur's** badges, license plates, disabled veterans key chain tags, B. F. Goodrich key chain tags, automobile paper registrations and licenses, automobile registration and inspection windshield stickers. Dr Edward H. Miles, 888-8th Ave, New York City, New York 10019. •818•

**Free Revenue** and Cinderella Price List! Revenues and cinderellas of the world. Topicals. The weird and unusual. ARA members may request an approval selection. Guy Rossi, Box 367, Mesilla, NM 88046. •819•  
**Beautiful 40.00** large pictorial sportsman stamp, unsigned on license, showing a running dog and rabbit for %.00 each. Also 20.00 and 15.00 denominational stamp for 1.00 each. All 3 stamps 6.00. Same available for 88-89, 87-88, 86-87. All 4 years, 12 stamps for 20.00. Timothy M. McRee, Box 388, Claremont, NC 28610. •820•

I will pay "full Scott" catalog value for clean, undamaged checks with common revenues and/or RNs, any number, any state. I will even add a premium (my discretion) for better common. Jacob Kisner, 254 Park Avenue South, Penthouse F, New York City, NY 10010. •821•

**For Sale:** Original *Boston Revenue Book*, published 1899 by Boston Philatelic Society; compiled by Toppan, Deats and Holland; 423 pp. Cover damaged, pages pristine. Definitive work on revenues, M&Ms, etc. Best offer. William R. McCallum, 15 Hamilton Ave, Silver Spring, MD 20901. •822•

**French Hunting** collection for sale. 1895-1988 used. Total 5 permits and 95 different stamps—\$1,500.00. French Fishing stamp collection mint 1943-84, 136 stamps—\$1,350.00. French Morocco hunting 1958 1200F +400F stamp—\$25.00. David Curtis, 1806 Sycamore Dr., Killeen, TX 76543-3239. •823•

**Wanted: Your** U.S. Revenue want lists. All areas including specialties. Please let us help fill those empty spaces. Excellent possibility too we can help with your special revenue projects. Personalized service offered. Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. Also wanted to buy: U.S. Revenue collections and/or accumulations. Consignments gladly welcomed too. •824•

**Wanted to buy or trade** Kanton Luzern dated stempelmarten dated between 1956 and 1972. Gene Kelly, Steinerstrasse 15, 8253 Diessenhofen, Switzerland. •825•

**Wanted—Manhattan** Company, Chase Manhattan Bank and Aaron Burr material. All fiscally related documents—stocks, bonds, checks, revenue stamped paper, books, obsolete notes, etc. Thomas B. Buda, Box 315, Wyckoff, NJ 07481. •826•  
**R168a 10c** Battleship documentary, imperf horizontal, strip of 4 mint—\$75.00. RE177 \$6.00 wine, used, perfins—\$200.00. R721 \$2500 used, cancelled, no perfins—\$300.00.

Azar (C. S. Domzall), 904 Wright,

Richmond, CA 94804. •827•

**U.S. State** boat registration decals wanted. I will pay \$2 each for any I need—new or used. Also wanted: U.S. Coast Guard and/or Steamship Inspection Service licenses for pilots, masters, mates, etc. Please describe and price. Thanks! Bill Smiley, Box 361, Portage, WI 53901. •828•  
**Free Pricelist** of United States Revenues. 24 page list contains nearly 1,200 items, over 200 pictured. All categories of revenues represented with strength in first three issues, red dated documentaries, wines, silver tax, narcotic tax, match and medicines, ducks, and motor vehicle use. David Alex, 600 Naples Court #306, Glenview, IL 60025. •829•

**Wanted: IRCs** and Customs Duty, Douane and Telegraph stamps from southern Africa. Write: L. Jacobson, Box 316, 8300 Kimberley, South Africa. •830•

**Russian Revenues** Wanted: All periods—Imperial, Civil War (states and armies), and Soviet. All types—stamps, imprinted, documents, bills of exchange, paper seals, labels, vignettes, street tags, cinderellas, etc. Will purchase or exchange. Martin Cerini, 21 West 12th Street, Hunt. Sta., NY 11746. •831•

**For Sale:** State Ducks, pristine NH, 31 different 1985 (complete except Maine), \$425; recent major dealer retail is \$644. Also, 42 different 1988 (complete), \$240; retail is \$327 (face is \$199). Only one of each collection available; subject to prior sale. SASE brings list. Doug Swisher, Box 52701, Jacksonville, FL 32201. Phone (904) 448-6214. •832•

**Back Issues** of *The American Revenuer* from February 1978 to the present are available. A few issues missing, a few in very short supply. \$1.50 each/\$15 per year postpaid. Supplements included with complete year when available. The Editor, *The American Revenuer*, Rockford, Iowa 50468-0056. •833•

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RG14 .....	18.00	14.00	RG67 .....	17.50	15.00	RG120 .....	27.50
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RG21 .....	225.00	3.00	RG74 .....	125.00		RG130 .....	12.50 s/h
RG22 .....	250.00	200.00	RG75 .....	175.00	60.00	RG132 .....	125.00
RG26 .....		50.00			s/h		
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RG39 .....	12.50		RG64 .....	1.25			
RG40 .....	12.50		RG85 .....	1.50			
RG41 .....	7.50		RG86 .....	1.50			
RG42 .....	14.00		RG87 .....	1.50			
RG43 .....	11.00		RG88 .....	2.00			
RG44 .....	12.50		RG89 .....	4.00			
RG45 .....	11.00		RG90 .....	6.50			
RG46 .....	20.00		RG91 .....	12.50			
RG47 .....	20.00		RG92 .....	15.00			
RG48 .....	20.00		RG93 .....	15.00			
RG49 .....	75.00		RG94 .....	40.00			
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			RG97 .....	80.00			
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### Show Schedule

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November 1-4, New York City

*Chicagopex '90*  
November 9-11, Chicago, IL  
*Metroexpo Miami '90*  
December 7-9, Miami Beach,

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