



The American Revenuer

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Flaws on various
stamped revenue paper imprints are
found widely used across the U.S.
Several are examined, inside, page 191.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

OCTOBER 1990

Volume 44, Number 9
Whole Number 429

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The American Revenuer

The Journal of International Fiscal Philately

Volume 44, Number 9

October 1990

Whole Number 429

1991 ARA Convention at Boston

The 1991 ARA Convention will be held in conjunction with Philatelic Show 91 on May 3-5, 1991. This show is sponsored by the Northeastern Federation of Stamp Clubs and is held at the Sheraton Boxborough Hotel and Conference Center (exit 28 off I-495 in Boxboro, Massachusetts).

The show theme will be the 75th Anniversary of the U.S.-Canada Migratory Bird Treaty. The United States Department of the Interior has confirmed their

participation in this show.

Peter Pierce, former ARA Eastern Representative, has long been affiliated with this show in various capacities including General Chairman. He will serve as the ARA Convention Coordinator with Philatelic Show. More information as it becomes available will be published in this journal or you may contact Mr. Pierce at Box 560, Oxford, MA 01540-0760 or at 508-987-1390 (answering machine).

The Editor Notes...

...that three new revenue publications are now available. *The Fiscal Use of Postage & Revenue Stamps of British North Borneo* by Ivor D. Moore is available from the author at 76 Shakespeare Road, Brake Farm, Plymouth PL5 3JT (£9 inland, £10 sea post or £13 airmail) or from Stephen D. Schumann, 2417 Cabrillo Drive, Hayward, CA 94545 for \$18.50 by sea or \$24.50 by airmail.

...that the *Priced Catalog of the Revenue Stamps of Cuba* by William Jones has been published by Pedro Rodriguez, Box 650753, Miami, FL 33165-0753. Price from the publisher is unknown; Eric Jackson has the book available for \$36 postpaid.

...that the third edition of R. G. Booth's *Catalogue of the Revenue Stamps of the United Kingdom, Isle of Man, Channel Islands & Eire* is available looseleaf in

four sections. Section 1 (England, Wales, Scotland, Isle of Man and Great Britain) costs \$56; sections 2 (use abroad) and 3 (Channel Islands) cost \$14.50; and section 4 (Ireland) costs \$42.50; a binder is available for \$12. Prices do not include postage (\$20 sea mail, \$26 airmail).

...that the November-December issue will contain our new 1990 Membership Directory. When you read this it will either be in the final stages of production or will be completed.

...that your 1991 ARA dues are now payable. Dues notices are in the process of being mailed. This year we are converting our membership to the calendar year and are therefore making a one time prorated adjustment in the amount due. Please note that your statement will be for 15 months, not one year.

THE AMERICAN REVENUER

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Imprinting Checks

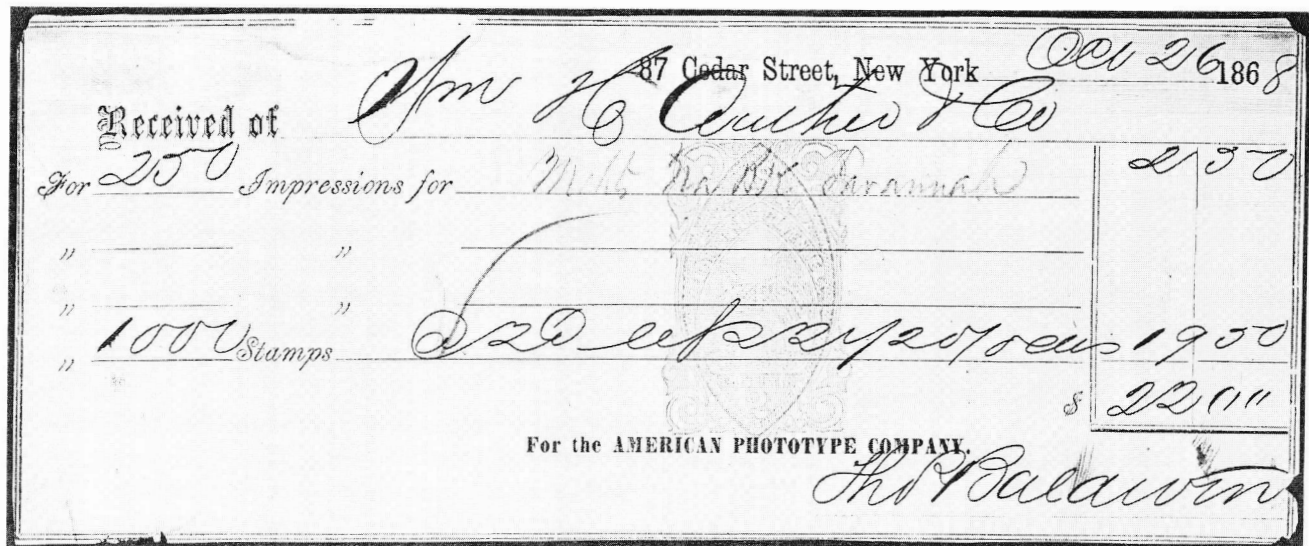


Figure 1. An 1868 receipt from the American Phototype Company showing both the charges for imprinting and the charge for the tax stamps.

by Ben Czech

The featured item in this column is a receipt (with imprinted revenue, of course!) of the American Phototype Company which illustrates both the imprinting charge and the cost of the stamps on checks (Figure 1).

This particular receipt was given to William H. Arthur and Company, a New York City stationer, whose business spanned from 1861 to at least 1881 (New York City directories, 1861-1881). Through 1871 the business address was 39 Nassau and 56 Liberty (the 56 Liberty address was not included in the 1871 listing). The 1872 and 1873 listings give 59 Liberty as the business address. Beginning in 1874 the address was 55 Liberty. It is clear that the company main-

tained a long time presence on Liberty Street (it is possible that in the years where two addresses were given, one was actually an office and the other was the location where the printing was done).

The receipt is set up to itemize the imprinting charges for three jobs plus the total charge for the stamps. The space for three jobs is to identify up to three sets of checks, receipts, etc. sent by the stationer for imprinting to the American Phototype Company.

Four checks (the reference to Merchants National Bank of Savannah (Georgia?) probably precludes the possibility that receipts were being imprinted) were on each sheet, because only 250 impressions were needed to print 1000 stamps. The imprinting was billed at the maximum permitted rate, one cent per

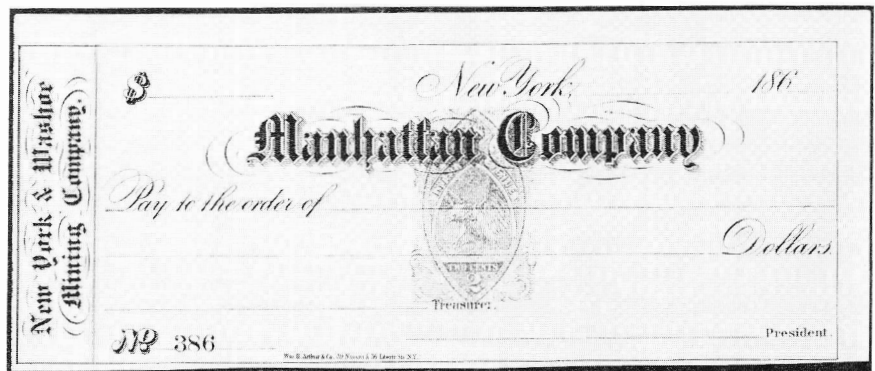


Figure 2. An example of a check printed by William H. Arthur and Company of New York City.

impression, for a total imprinting charge of \$2.50. This is the same rate as found on an 1867 American Phototype receipt.

At the bottom of the receipt there is the charge for 1000 stamps at two cents each, less a 2½% discount, totaling \$19.50. The law permitted a 5% discount to purchasers of \$50 worth of stamps. American Phototype appears to have split its discount with the stationers. The 2½% discount was also given to the check printer on the 1867 American Phototype receipt I have examined.

What the imprinted check looked like is not known. While Castenholz (1989b) lists a check with type B overprint for the Merchants National Bank of Savannah, Georgia, it was not printed by Wm. A. Arthur and Company. In fact, a brief perusal of the Georgia listings shows no check that can be identified as the work of this firm.

There are three examples of checks from California and Nevada listed by Castenholz (1989a) which were printed by William H. Arthur and Company. The three examples are either checks or drafts with the type B imprint and are drawn on the First National Bank of Nevada. Examples from New York city are also known (Figure 2). The evidence points to the belief that the firm was more than just a local New York city printer.

It is perhaps dangerous to generalize from only two receipts, but it would appear that by 1867 American Phototype had developed a friendlier relationship with the stationers and check printers. This stands in great contrast to the antagonistic relationship that must have existed in late 1865 when the complaint of the stationers caused the American Phototype Company to lose (however briefly) its government contract in January 1866 (see Pay to the Order of...(6), TAR 1990 July-August; 44:148).

Table 1

Name	City	Time Span
American Phototype Company	New York City	1865-1875
Joseph Carpenter	Philadelphia	1866-1875
A. Trochsler	Boston	1873-1875
Morey and Sherwood	Chicago	1874
Graphic Company	New York	1875-1883

Only a very few receipts have been reported from the American Phototype Company and to the best of my knowledge none have been reported from any of the other government contract printers of imprinted stamps. Only five companies delivered stamped paper during the period 1865-1883. An examination of the annual reports of the Commissioner of Internal Revenue shows these companies, their cities, and the time span of their contracts (see Table 1).

These were the only printers to imprint revenues on checks in this period of time. As we have seen (Pay to the Order of...(5), TAR 1990 June; 44:128), Morey and Sherwood were the printers of the rare type O. Those familiar with the introduction to the revenue stamped paper section of the Scott catalog may be surprised to find A. Trochsler of Boston on this list. The imprinting work of A. Trochsler will be the subject of the next column.

References

- Castenholz, B.J. *Field guide to revenue stamped paper, part one, the western states*. Pacific Palisades, CA: Castenholz and Sons, 1989.
- Castenholz, B.J. *Field guide to revenue stamped paper, part two, the southern states*. Pacific Palisades, CA: Castenholz and Sons, 1989.

Reflections of a Beginning M&M Collector

by Paul Weidhaas, ARA

Two years ago I acquired an old springback Imperial stamp album. Mounted on quadrille pages were U.S. postage dues, special deliveries, parcel posts, telegraphs and revenues. My curiosity was piqued by a group of 34 stamps way in the back, mounted after the RFs and before the RVs. They seemed to have been issued by firms which manufactured matches, perfumes, drugs and playing cards.

What were these things? The engravings were superb, the subjects fascinating, even the shapes were striking. I particularly remember an E. W. Hoyt & Co. perfumery stamp. Here was an unusual design,

printed on decidedly pink paper, and die cut in a pointed oval. I vowed to look into these strange adhesives.

I ordered a Scott U.S. Specialized catalog, turned to the appropriate section, and discovered two things: first, that these were called private die proprietary revenues, and second, that there were hundreds of them. Common ones, rare ones, diamond shaped and round ones, dragon, skeleton, lake, green, and brown ones. I was hopelessly hooked.

I started bidding at mail auctions, and was thrilled

(Reflections—continued on page 195)

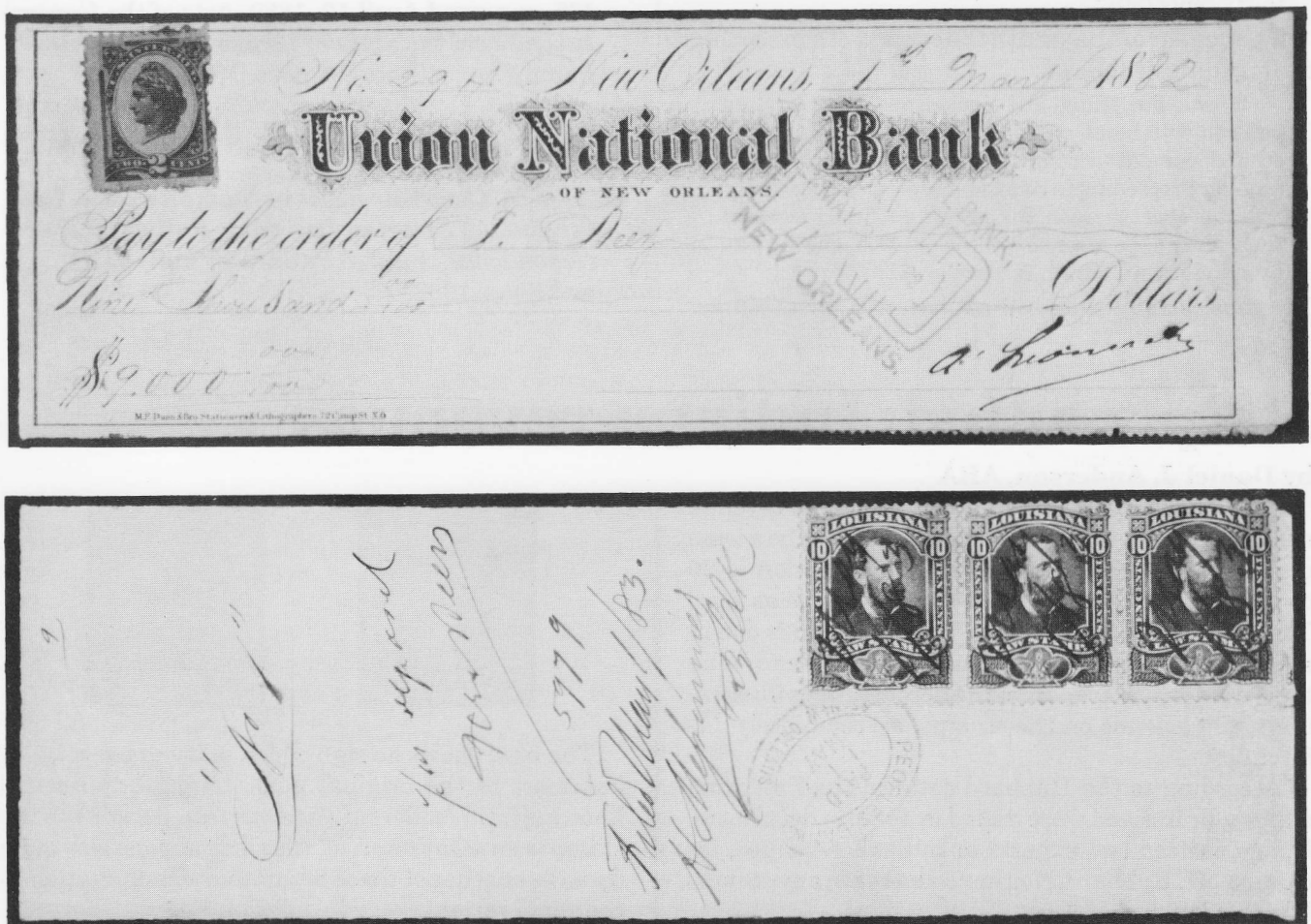
1882 Check Bearing U.S. and Louisiana Stamps

by Michael Mahler, ARA

Here is an extraordinarily improbable combination of federal and state revenues. This check was drawn on the Union National Bank of New Orleans on May 1, 1882, for \$9,000 payable to one F. Beers. This was quite a considerable sum in those days, probably the equivalent of ten or twenty times that amount today. A 2¢ Liberty Fifth Issue, uncanceled but "tied by tone spots," paid the federal tax on a bank check. Since October 1872 this had been the sole remaining U.S. documentary stamp tax, and it would soon be repealed by the Act of March 3, 1883, effective July 1 of that year. On the front of the check is a "PAID"

handstamp of the Union National Bank dated May 2, and on the reverse is a similar handstamp of the Peoples' Bank of New Orleans. Also on the reverse are the following manuscript notations: "for deposit," signed by Beers; above this, "No. 1"; and below it, "5979" and "Filed May 1/83 H. Messinnier Dy Clk." Finally, a strip of three 10¢ Louisiana Law Stamps has been affixed, each canceled "May 1/83" in the clerk's hand.

Louisiana Law Stamps were used exclusively in New Orleans (or strictly speaking, in the Parish of Orleans), to pay various fees for services performed by the clerks of the Civil and Criminal District Courts



Front of check drawn on Union National Bank of New Orleans on May 1, 1882, bearing U.S. 2¢ Liberty Fifth Issue adhesive.

Back of the same check, showing strip of three 10¢ Louisiana Law Stamps affixed when the check was filed as evidence in a Civil District Court case on May 1, 1883.

and the City Courts, also the Register of Conveyances and the Recorder of Mortgages. The monies so collected were placed in a special fund, out of which the salaries of all the above-named civil servants were paid. The fees went into effect the first Monday of August 1880 (August 2), and remained in effect until about mid-1898.

The fee in the present case was charged by the Civil District Court. This is shown by two lines of reasoning. First, I have seen another document signed by H. Messinnier as Deputy Clerk, this one clearly labeled as being from the Civil District Court. (It is dated November 1880 and also bears a strip of three 10¢ Law Stamps.) Second, a survey of all the fee bills reveals that the only 30¢ rate was the following, charged by the Civil District Court:

"Third—For filing any answer, supplemental petition, intervention, third opposition, exception, motion, rule or other proceeding or document, other than those accompanying the original petition, for each, thirty cents (30)."

This fee should be seen in the context of a preceding one, reading as follows:

"First—For filing and docketing every original petition with bond, affidavit, note or account, and all other documents accompanying the same, the basis of a suit or proceeding in court and to cover all necessary orders of court thereon, the entering of final judgment therein, and the recording of the petition, answer and final judgment, for all, five dollars (\$5)."

The most straightforward explanation for the pres-

ence of Louisiana stamps on this check is that the fact of its payment became an issue during the pleading of Civil District Court case No. 5979, and that at some intermediate point the check was introduced as evidence, necessitating payment of the 30¢ filing fee.

As the above discussion makes clear, combinations of U.S. revenues and Louisiana Law Stamps could only have occurred on bank checks, and only during a period of less than three years, from August 2, 1880, to June 30, 1883, these being the first day of use of the Louisiana stamps and the last day of use of federal stamps. It seems safe to predict that not too many more such usages will surface.

References

Anonymous. An act to fix the fees of the clerks of the Civil and Criminal District Courts for the parish of Orleans, ...; to organize a system of stamps for the collections of the fees...and to prescribe certain penalties and punishments for the embezzlement, forgery and counterfeiting of said stamps. Act No. 136, approved April 10, 1880. Acts of the General Assembly of the State of Louisiana, 1880 Session. Baton Rouge: State Printers Office.

Anonymous. Constitution of the State of Louisiana, 1879. Articles 145 and 146. Baton Rouge, State Printer's Office.

Mahler, M. *Civil War Revenue Stamp Taxes. A Compendium of Statutes, Decisions, Rulings and Correspondence*. Pacific Palisades, CA: Castenholz and Sons, 1988.

Help wanted: Indiana revenues

by Daniel J. Anderson, ARA

A few months ago, in a small lot of Indiana revenue stamps I purchased, I found what appears to be a wine stamp from a 1934 series. The denomination is 20 cents, and the color is what I would describe as lilac. The only other 20 cent stamp in that design is one in a brick red color, for spiritous beverages and wine tonics. As can be seen from the accompanying illustrations, the legends on the stamps are completely different.

According to the Hubbard catalog, the first wine stamps for Indiana were issued in 1935, in decal form. I have written two experts in Indiana revenues, including Mr. Hubbard. Neither one has seen any stamps like this before.



The item shows no sign of pen or other cancel, and has most of the original gum. I would appreciate knowing from readers of *The American Revenuer* if the stamp is an essay or proof. Also, has anyone else come up with another of these or another denomination in the same series.

RN Report

by Bob Patetta, ARA



Figure 1. A small comma-shaped blank area can be found in the field of the RN-G1 imprint on this check from Virginia, Nevada.

New varieties keep appearing in the revenue stamped paper field, along with new information about previously discovered varieties.

In my last article, "More RN Varieties," several Type G varieties were discussed, and most of these appeared to be printing varieties—anomalies that appeared only once, or for only a short span of a printing run, and were, therefore, not permanent characteristics of a plate or stone.

But there are also plate or stone varieties—flaws that occur over a large geographical area, and are always identical in appearance. The most notable to

be discussed to date has been the vertical crack-like flaw running through the "E" of "INTERNAL" that was mentioned in the Patterson and Markison article.

Another interesting constant flaw is the blank area in the shape of a "comma" that is seen in the field to the right of the word "CENTS," as illustrated in Figure 1. A search of my own collection revealed that this variety occurs on quite a high percentage of Type G imprints—perhaps 1% in this case—and a far-flung domain is encompassed, too.

Besides the illustrated item from Virginia City, Nevada, checks drawn on the following banks were

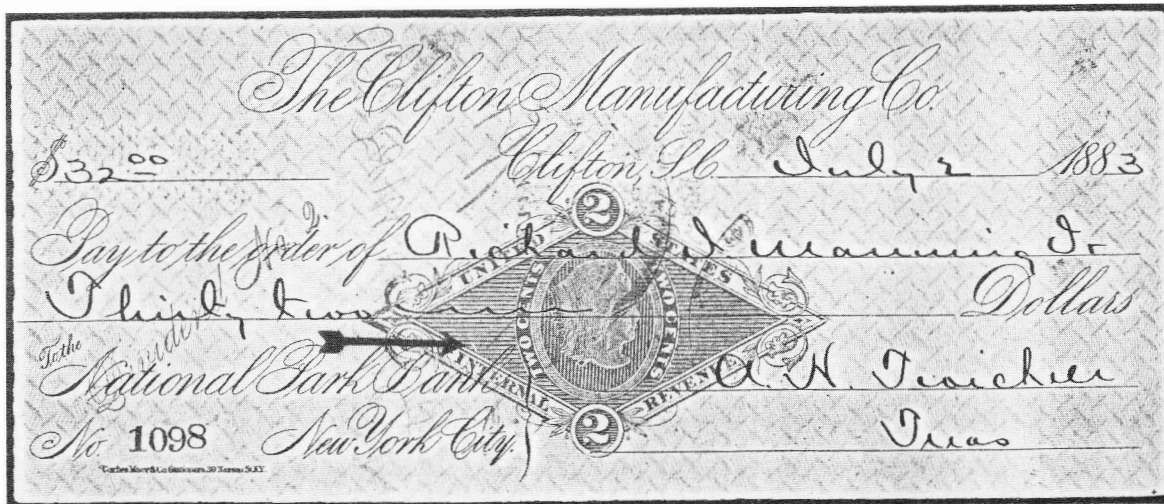


Figure 2. Another blank area in the field of an RN-G1 imprint is seen on this South Carolina draft.



Figure 3. A gap identical to that found in Figure 2 is evident in this Dakota Territory draft.

Figure 4. Detail of two different checks with similar blank areas in RN-G1 imprints. They are not identical as the gap in the bottom subject (A) appears uniformly oblong, while the flaw above (B) is wider at the top than at its bottom.

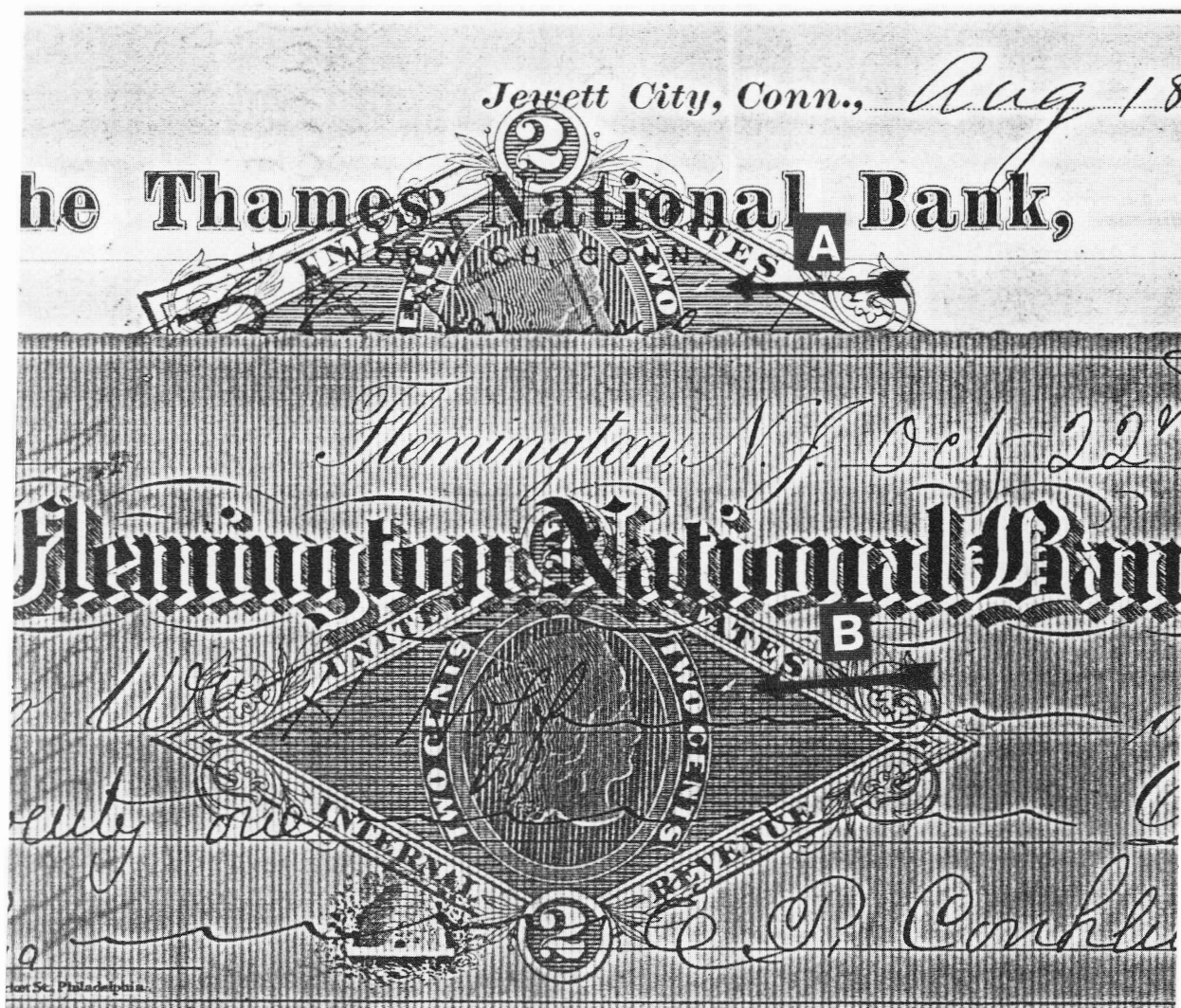




Figure 5. A two-up sheet of a beautifully engraved draft from Kokomo, Indiana.

Figure 6. Detail of the top subject of the sheet illustrated in Figure 5 reveals several flaws, including a dot (A), a broken line (B) and a thin curved line (C).



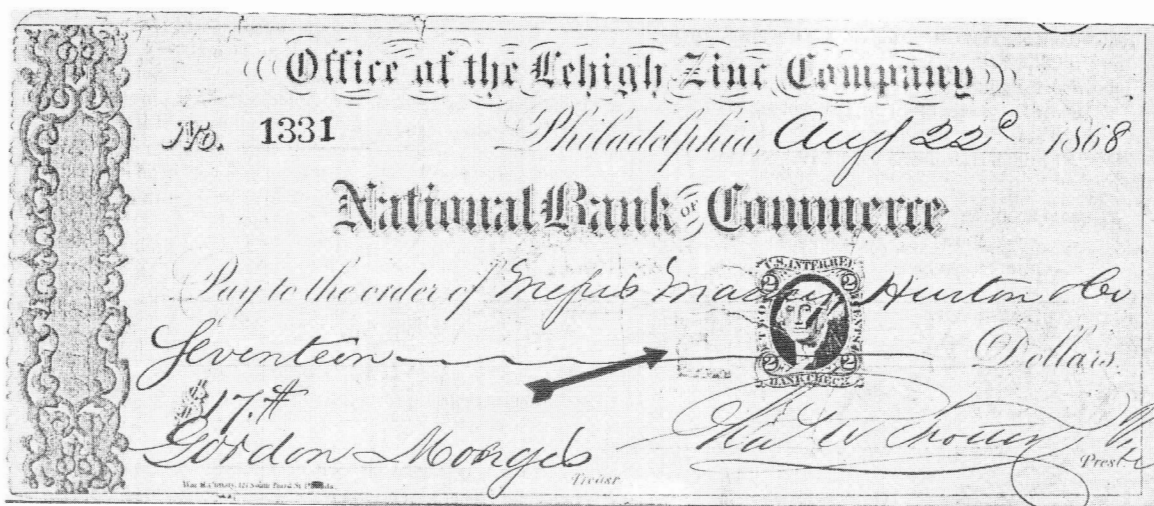


Figure 7. The letter "E" next to this RN11 imprint is a bank teller's handstamp, executed in nearly the same color ink as the revenue imprint.

discovered: Holmes & Parsons, Waterbury, Connecticut; First National Bank, Red Bank, New Jersey; Lake Shore Banking Company, Dunkirk, New York; and Trademens National Bank, Philadelphia, Pennsylvania. The earliest appearance is October 3, 1877, on the Philadelphia item.

Another blank spot in the field area has turned up on two items in my collection, and may therefore also be a constant variety. It appears in Figure 2, and is nearly impossible to see due to the security underprinting of the check form, but shows up clearly in photocopies. The other item in my collection with this variety has an even heavier security underprinting design (Figure 3), and so the gap is even less easily discernable. Again we find widely distant sources for this flaw, South Carolina and Dakota Territory.

The last field gaps to be discussed appear in Figure 4. These are details of checks drawn on the Flemington National Bank of Flemington, New Jersey, and the Thames National Bank of Norwich, Connecticut, J. F. Slater Mill account of Jewett City, respectively.

Although these flaws appear to be identical at first blush, close inspection reveals they are not. The Connecticut example (A) is pretty much a straight, oblong line and is very slightly longer than the New Jersey example (B), which is perceptibly larger at the bottom than at the top, which comes to a point. Whether there is any relationship between these two remains to be discovered.

More information is needed on all of these varieties. Only by pooling our knowledge can we learn when, where and exactly how these imprints were produced, and the study of printing and stone varieties is the best way to do this.

Among the wonderful correspondence I received

following my last article was the item in Figure 5. This is a stunning draft printed by the Western Bank Note & Engraving Company, appearing in a two-up sheet. Detail of the top subject (Figure 6) reveals several flaws. Among these are an extra dot of color (A), a short line above the imprint (B) and a delicately curved line below the word "REVENUE" (C).

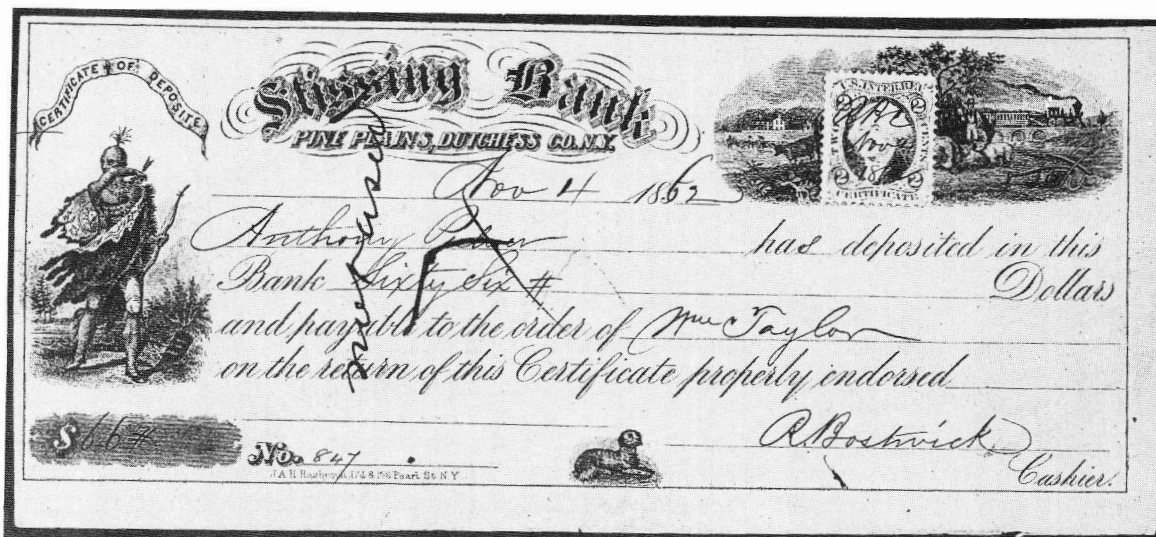
One must bear in mind that these are not the "plate flaws" normally associated with engraved stamps, for although the check design may have been engraved, the revenue imprint was previously lithographed upon the paper. Only the discovery of other examples of these flaws will confirm if they were inherent in the stone itself, or merely printing varieties. Many thanks to Joel Rind, "The Revenue Specialist" of Chattanooga, Tennessee, for sharing this item.

Finally, there was the inquiry I put forth regarding the appearance of a sort of "I" on the Type I imprint. Several collectors, including Gene Gauthier and Henry Tolman, set me straight on this one. The marking is apparently a handstamped "E" (Figure 7), identifying a bank teller or branch, of the type commonly found on many checks of the period. The middle bar of the "E" either was poorly struck, or may have worn down over time, leaving the "I" design. Curiously, the ink color that was used nearly matches the oxidized orange of the revenue imprint. Thanks again to all the correspondents who helped solve this one.

References

- Einstein, J. RN-Update. *The American Revenuer* 1987 February; 41:28-29.
- Einstein, J. RN-Update. *The American Revenuer* 1988 March; 42:46.
- Einstein, J., T. C. Kingsley and W. R. DeKay. *A Handbook for United States Revenue Stamped*

Early Orange 2¢ Certificate Use Found



by Jacob Kisner, ARA

I have been reading Michael Mahler's articles in *The American Revenuer* with much interest, especially his article on early use of the first issue revenue in the June 1989 issue. It was flattering to find that he had documented my own discovery of an October 4, 1862, revenue use of a bank check, the story of which originally appeared in *Linn's Stamp News*, August 8, 1983.

What I have here is something which should please Mr. Mahler and other enthusiasts of early use discoveries. We illustrate a Certificate of Deposit from the Stissing Bank, Pine Plains, Dutchess Co., New York dated November 4, 1862, with a matching dated copy of the orange 2¢ Certificate, Scott R8. Mahler's comments that he has "recorded only five documents stamped during November 1862" should make this

item very early use, if not the earliest known use of the orange 2¢ Certificate. Unfortunately, for some reason the Certificate of Deposit bears a manuscript inscription "not used" reading vertically up at the left center of the document. However, this should not detract from its actual rarity, since the early dating certifies its intention of use.

In the 1860s, Pine Plains, New York was a village according to several other documents I have from this period. Not all maps show its location, but I did finally find Pine Plains on a detailed map in the Rand McNally World Atlas, Imperial Edition. It is located at the junction of three state, New York, Connecticut and Massachusetts. Comments from ARA members are welcome. I can be addressed at 254 Park Avenue South, Penthouse F, New York City, NY 10010.

Reflections—continued from page 188

to be awarded a few large and small lots. I'm now on my way toward building a respectable collection. I've learned a few things along the way, which I share with the reader who, too, may be contemplating a collection of these intriguing stamps.

The acronyms used in auction catalogs at first baffled me. It wasn't long, though, that I guessed that

RN Report

- Paper. American Revenue Association, 1979.
- Patetta, B. More RN Varieties. *The American Revenuer* 1980 February; 44:44-47.
- Patterson, R. and P. G. Markison. A New RN-G1 Variety of US Revenue stamped Paper. *The American Revenuer* 1989 April; 43:83-85.

B-O-B meant back of the book, referring to those stamps invariably relegated to the back of the catalog and album, after the entries for the regular issues. And M & M was shorthand for match and medicine stamps, including by inference canned fruit, perfumery and playing card stamps.

My next stumbling block were all those types of paper. An assortment of papers called old, silk, pink, watermarked and experimental silk had to be recognized. I learned to differentiate old paper, with its wove paper appearance, from the watermarked. This becomes important on those very small stamps, so small that the watermark pattern can miss the stamp. I also learned to cast a suspicious eye on pink paper.

(Reflections—continued on page 197)

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.

Mark Banchik 4810, 63 Downing St, New York City, NY 10016, by Eric Jackson. US occupation of Vera Cruz.

Annette Bullington 4811, 39102-164th St E, Palmdale, CA 93550, by Secretary. "Just starting in revs."

Gerald R Daene 4809, by APS.

Richard Komorowski 4807, 12033 W Ohio Ave, West Allis, WI 53227, by Secretary.

Marvin L Mutch 4808, Box 8101, #1188, San Luis Obispo, CA 93409, by Richard Friedberg.

Highest membership number assigned on this report is 4811.

New Members

Numbers 4790-4798

Application for Reinstatement

Frank W Miller 3167, 9 Fairwinds Court, Olivette, MO 63132, by Secretary. Austria and Austro-Hungarian Empire, Scandinavia incl Danish WI.

Reinstated from 1990 NPD List

Edward J Borden

Edward J Hitchings

Membership Summary

Previous membership total	1422
Applications for membership	5
Applications for reinstatement	1
Reinstated from 1990 NPD list	2
Current membership total	1430

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

Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-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

1990 ARA Convention Awards

The 1990 ARA Convention was held in conjunction with SESCOAL 90 in Los Angeles, California, October 12-14, 1990. A very significant portion of the exhibition was that of revenue stamps. The jury was chaired by ARA member Robert Cunliff; Martin Richardson also served on the jury. The ARA was represented on the literature jury by Charles Ball and Kenneth Trettin (as an apprentice).

The Court of Honor included *D. O. Blood's Local Posts* by Martin Richardson and *U.S. Private Die Stamps: A Visual Reflection of Some Engraving and Siderographic Technics* by Richard Riley.

Revenue exhibits earned the following awards: *U.S. Wine Stamps* ("G. H. Mumm")—ARA Grand, ARA Gold, Gold and APS Research Medal; *A Specialist's Sampler of United States First Issue Revenues* (Brian M. Bleckwenn)—ARA Gold, Gold; *Adhesive Revenues of the Courts of Ireland* (Bill Zellers)—ARA Gold, Gold; *The Revenues of Tasmania* (W. E. Tinsley)—ARA Gold,

Vermeil; *Advertising Covers of U.S. Patent Medicine Companies and their Revenue Stamps* (Richard Riley)—ARA Gold, Vermeil; *Revenues of the Western States, 1857-1887* (Earl C. Stritzinger)—ARA Gold, Vermeil; *United States Private Proprietary Stamps* (William M. Fitch)—ARA Gold, Vermeil;

Kurhessen: Revenue-Stamped Paper and Stamps (Winand Hess)—ARA Silver, Silver; *Guatemala Fiscal Stamps* (Garvin F. Lohman)—ARA Silver, Silver Bronze; *Palestine and Holyland Revenues* (Larry Cohn)—ARA Silver, Silver Bronze; *The Near East* (Dr. Leon Churney)—ARA Bronze, Bronze.

In the literature competition the following awards were given: *U.S. Internal Revenue Tax-Paid Stamps Printed on Tin-Foil and Paper Tobacco Wrappers* (John Alan Hicks)—ARA Gold, Gold and *Revenues of the Ottoman Empire and Republic of Turkey* (William T. McDonald)—ARA Silver, Silver. *The American Revenuer* as also shown but not in competition.

Refelections—continued from page 195

I returned one stamp that was in actuality a watermarked stamp which had been dyed pink.

Imagine my surprise when I finally acquired my first stamp printed on experimental silk paper, which contained the merest fragment of a silk thread in one corner on the back, which a previous owner had obligingly circled with a pencil! If one is unsure whether a stamp is printed on experimental silk paper, it's a good idea to examine both sides with a glass. I've found a few experimental silk issued this way, which previous owners mistook for old paper. But this is not to say that I can now confidently proclaim stamp A as being printed on old paper and stamp B on experimental silk with no silk threads visible.

Yet another pitfall inherent with M & Ms are all those blooming designs which mimic one another. I strongly recommend that the beginner acquire a copy of West's *United States Match and Medicine Stamp*, which illustrates side by side, all the issues which cause confusion. Come to think of it, there are some revenue dealers who should have this book, too. I've lost count of the number of stamps I have returned to dealers because they were miscataloged. B. Bendel or H. Bendel? Oliver Crook or S. N. Smith? B. A. Fahnestock or J. E. Schwartz? West will show you.

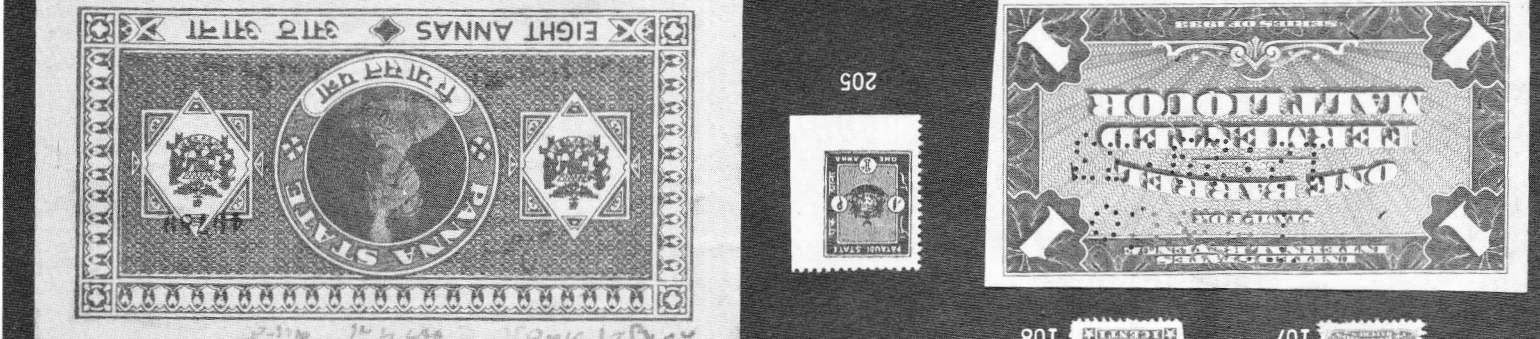
Regrettably, West doesn't illustrate the differences in dies. In my view, Scott's attempts to differentiate the dies of E. B. Eddy, Fred Brown Co., Jeremiah Curtis and West India Manufacturing Co. are inadequate.

Then came anxious moments over separations.

Those doggone hyphen holes used in the 1898 issues are actually easy to figure out; simply count the number of holes in two centimeters. Telling apart the imperforate and die cut issues can cause problems; such as on the Swaim issues. And I got burned with those pesky Young, Ladd and Coffin stamps. My recommendation is to suspect any imperforate Yound, Ladd and Coffin stamps with close margins: the likelihood of it being a trimmed perforate copy is just too great. Beware also of Mansfield issues with straight edges. They are actually singles (or pairs) from a pair (or block).

Finally, I have been amazed at the disregard some of the past owners of M & M stamps apparently had for their stamps. Nearly always, the stamps suffer from several layers of ancient hinges or hinge residue. Soak the junk off. The acid in the hinges and gum can destroy the paper fibers in the stamp, as evidenced by the brownish discoloration sometimes found beneath the residue. Take satisfaction in the knowledge that you will be passing your stamps on to another collector someday in better condition than when you got them. And those hinges and bits of selvage which someone pasted over a tear untold years ago—soak them off too. Use modern non-destructive document mending tape instead. I use an inexpensive archival-quality product that is non-yellowing, transparent, reversible and pH neutral. Your stamps will love you for it.

So, take it from me, private die proprietary stamps offer a challenge, and make for fun and fascinating philately. Just watch out for those troublesome areas. When in doubt, rely on an expertizing service to sort things out for you.



ERIC JACKSON

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

MAIL AUCTION #57

CLOSING DATE: January 8, 1991

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 bid sheet 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	POSTAL NOTE black & brown on yellow, F-VF PHOTO	-----
2	-black on grayish, used in Bastrop, TX F-VF	-----
3	R179 VF staple holes, small thin	16.00
4	R181 F-VF cut cancel PHOTO	90.00
5	R189 F cut cancel, small thin	70.00
6	R205* VF couple short perfs PHOTO	40.00
7	R227 heavy h/s cancels, uncut PHOTO	450.00
8	R288 sensitive ink variety, VG	-----
9	R289 sensitive ink variety, F	-----
10	R290* sensitive ink variety, F-VF few short perfs	12.50
11	R300 sensitive ink variety, F cut cancel, straight edge at top	-----
12	R354 F straight edge at bottom	25.00
13	R358 VF cut cancel, pulled perf	25.00
14	R406 F	10.00
15	R408 VF crease	8.00
16	R409 cut & punch cancels, thin PHOTO	325.00
17	R455 F-VF cut cancel	4.00
18	R482 VF staple holes	14.00
19	R508 VF staple holes	4.00
20	R555 VF PHOTO	35.00
21	R556 F-VF few short perfs	14.00
22	R560 VF cut cancel	25.00
23	R584 F-VF corner crease PHOTO	82.50
24	R606 F PHOTO	40.00
25	R613 staple holes, soiled	10.00
26	R614 F-VF	8.00
27	R615 F few short perfs PHOTO	90.00
28	R616 VF	30.00
29	R683 F-VF punch cancel	18.00
30	R687 F perfin PHOTO	125.00
31	R692 VF perfin, few short perfs	20.00
32	R711 F-VF staple holes	30.00
33	R713 perfin & cut cancels, internal tear PH	110.00
34	R714 VF perfin PHOTO	100.00
35	R718 F	10.00
36	R720 F-VF punch cancel	30.00
37	R721 F-VF perfin, few pulled perfs PHOTO	275.00
38	R85a F corner crease, soiling	90.00
39	R831p* F	10.00
40	RC1 double overprint, unlisted in Scott, F-VF straight edge at bottom PHOTO	-----
41	Future Delivery Provisionals, R222, 229, 234 block of ten, 236 block of four, 240 block of four, 244; all with "FD" handstamps, small faults	-----
42	RD82 F cut cancel	50.00
43	RD86 F-VF perfin, few short perfs	22.50
44	RD112 F-VF perfin	13.00
45	RD130 F	11.00
46	RD134 VG staple holes	12.00
47	RD136 perfin & punch cancels	35.00
48	RD137 F cut cancel & staple holes	22.50
49	RD157 F-VF perfin	17.50
50	RD159 F staple holes, crease PHOTO	60.00
51	RD180 F-VF perfin	9.00
52	RD181 VF cut cancel	11.00
53	RD231 VF staple holes, crease PHOTO	(110.00)
54	RD255 VF staple holes	10.00
55	RD257 VF staple holes PHOTO	42.50
56	RD284 F cut cancel, small glue stain PHOTO	175.00
57	RD285 F-VF cut cancel, crease PHOTO	175.00
58	RD304 F-VF cut cancel, short perf	12.00
59	RD312 F cut cancel	30.00
60	RD331 F-VF cut cancel	(55.00)
61	RD335 F crease	70.00
62	RD353* F-VF straight edge at right	18.00
63	RD360 F PHOTO	90.00
64	RD361 VG	50.00
65	RD364 F cut cancel, perfs clipped at top	65.00
66	RD367* F-VF PHOTO	350.00

67	RD368* F PHOTO	475.00
68	RD370* F PHOTO	750.00
69	RE79 VF centered, soiled	75.00
70	RE107 VF staple holes	6.25
71	RE197 F clipped top & bottom	50.00
72	RF6 VF usual crease PHOTO	37.50
73	RF7a F soiled, thin, creases PHOTO	275.00
74	RF10a F	25.00
75	RF11* VF creases PHOTO	37.50
77	RF12c F-VF creased, thins PHOTO	90.00
78	RF13 VG-F thin	32.50
79	RF14 F PHOTO	70.00
80	RF18a F carmine surcharge	27.50
81	RG22 F-VF staple holes PHOTO	95.00
82	RG23 F PHOTO	100.00
83	RG123 F-VF straight edge at bottom	35.00
84	RG124 VG	17.50
85	RG125 F	30.00
86	RG127 F-VF staple holes PHOTO	50.00
87	RG128 F thin PHOTO	325.00
88	RJA1 F short perf	45.00
89	RJA59b F-VF creases	10.00
90	RJA61a F-VF thin	40.00
91	RJA67b F-VF creases, thin	10.00
92	RJA71b VF crease, thin	20.00
93	RJA72c F tiny margin tear PHOTO	65.00
94	RJA74b F-VF crease	10.00
95	RK13 F embossed cancel, s/e at left	50.00
96	RK14 F-VF embossed cancel, pinhole, s/e	35.00
97	RK20 F-VF thin	10.00
98	RK24 F embossed cancel, s/e at bottom	8.50
99	RK26 F crease, small tear PHOTO	140.00
100	RK33 VG thin	30.00
101	RN-B1 C. Borsdorff Co., Chemical Nat. Bank, NY check, VF	-----
102	RN-C13 L. H. Hershfield, Helena, MT draft VF	15.00
103	RN-D1 Manhattan Silver Mining Co., Austin, NV scrip, \$1 value, VF Castenholz CV	35.00
104	same as 103 but \$10 value, VF	35.00
105	same as 103 but \$20 value, VF	35.00
106	RN-G1a Mannville & McCarthy, Leadville, CO draft, VF, Castenholz CV	30.00
107	ROG1b F tear, thin, short perfs PHOTO	50.00
108	ROPOc F small thin, clipped perfs PHOTO	60.00
109	RV5* F-VF s/e at bottom	11.00
110	RV9* F	22.50
111	RV10* F-VF	21.00
112	RV17* F	12.50
113	RV20* VF	37.50
114	RV22* F	40.00
115	RV27* F	25.00
116	RV29* F-VF s/e at bottom	20.00
117	RV35* F-VF	22.50
118	RV39* VF	17.50
119	RV53* F-VF s/e at top	8.00
120	RX3 VF	25.00
121	RX4 VF	20.00
122	RX5 VF	9.00
123	RX6 VF	9.00
124	RX8 VF	20.00
125	RX9 VF	2.00
126	RX11 VF	12.50
127	RX12 VF	9.00
128	RX15 VF	20.00
129	RX16 VF	9.00
130	RX17 VF punch cancel	37.50
131	RX19 VF punch cancel	20.00
132	RX22 VF	40.00
133	RX33 VF	70.00
134	RX25 VF punch cancel	60.00
135	RY1* VF PHOTO	300.00
136	RZ1-18 complete set, VF	233.50
137	BEER STAMPS Priestler 52A VG	30.00
138	-127 F creases	8.00
139	-197 VF	4.00

140	-198 VF	6.00
141	-205a F-VF small faults PHOTO	35.00
142	-220 VF	5.00
143	-221 VF	10.00
144	OLEOMARGARINE Springer FE67a F-VF small thin & hole	12.00
145	-FE73a F	15.00
146	-FE74a F thin	17.50
147	-FE88 F creases	15.00
148	TOBACCO TF56 F punched remainder	17.50
149	-TF57 F punched remainder	20.00
150	-TF262a F small faults	17.50
151	DISTILLED SPIRITS FOR EXPORTATION Series of 1872, VF punched remainder	-----
152	CUSTOMS CIGARETTES TAC12 F	5.00
153	FOOD ORDER 265* F	2.50
154	-266* F-VF	4.50

INDIA & PRINCELY STATES - Koepfel/Manners Catalogue

155	INDIA 1958 Rs50 Radio License Fee stamp, VF	-----
156	TRAVELLERS CHECK SPECIMEN Indian Overseas Bank, 50 Rupees, VF	-----
157	BOMBAY STATE opt on India Special Adhesive, values to Rs1000, 8 different, F-VF	-----
158	PUNJAB Transport Tax, 31np, mint block of 4	-----
159	UNITED PROVINCES Entertainments Tax, 4an mint block of 4, F-VF	-----
160	STATES CRESTED STATIONERY printers sample sheet with 11 embossed crest monograms in various colors	-----
161	AJAJGARH Rs1 Court Fee, KM104, VF punched	100.00
162	ALIPUR 2an Revenue, KM102 pair, punched	130.00
163	AMBALARA 8an Court Fee, KM104, perf faults	50.00
164	-1an Revenue, KM201, F-VF	60.00
165	ATHMALLIK 4an, Ban Court Fee, KM253-4, on documents, punched	225.00
166	-12an Court Fee, type 25, unlisted, on document, punched	-----
167	BASTAR 1an Receipt, KM301, F	40.00
167A	BHOR 1an Receipt with INVERTED FRAME, KM151a, on partial document with other stamps, F	1,500.00
168	BIJAWAR 3an Court Fee, KM103, punched	75.00
169	CHHATARPUR Rs5 Court Fee, KM67, VF punched	100.00
170	DANTA Rs1 Court Fee, KM154, F-VF	25.00
171	GAD-BORIAD 2an, Rs1 Court Fee, KM55, 72 F-VF	80.00
172	GAURDHAR 2an Revenue, KM52, F-VF	100.00
173	HYDERABAD Forest Tax, KM251, 254 VF mint	35.00
174	INDARGARH 1an Cash Coupon, F-VF	-----
175	INDORE Ban Motor Vehicle Fee, KM253, F perf faults	7.00
176	JAIPUR 2an on 1an Revenue, KM427, 5 copies	100.00
177	-2an Revenue, KM552, 10 examples	40.00
178	-2an on 3an Revenue, KM581, 11 examples	110.00
179	JALMLILAS (JODHPUR) Ban Court Fee, two different, KM804, 825, VF	225.00
180	JAMBU-GHODA 1an Revenue, KM171, VF	40.00
181	JAWHAR Court Fee, 5 different, small faults	660.00
182	JHALAWAR 2an, 4an, 8an, Rs1, Court Fee, KM51-4, F-VF small faults	130.00
183	JHIND-NABHA 1an Revenue, KM200, 201, 10 of each	400.00
184	JODHPUR-BHADRAJUN 1an Revenue on check, F	-----
185	JUBBAL 1an Revenue, KM5-101, F-VF PHOTO	50.00
186	JUNAGADH Curfew Pass, VF	-----
187	KATOSAN 4an Court Fee, KM103, VF	40.00
188	-4an Court Fee, KM123, F-VF	50.00
189	KAWARDAHA 1an Revenue, KM101, F-VF	50.00
190	-overprints on KEVII, 2 diff, 6an, 8an, F punched	-----
191	KHADAL KM201, VF	100.00
192	KHATOLI Rs5 Court Fee, KM130, VF punched	20.00
193	KHIRASRA 4an Revenue, KM112, F-VF	50.00
194	KOTDA SANGANI 1an Court Fee, KM101, F	40.00
195	KOTHI two letter sheets with Royal Crests, red and blue, F-VF	-----
196	MAIHAR 1an Revenue, KM101, F	25.00
197	MANDI Court Fee, 6 different, F sm flts	530.00
198	MANSA 8an, Rs1, Court Fee, KM133-4, F-VF	175.00
199	MENGANI document with KM31 and 4 cash coupons attached, VF	100.00
200	NALAGARH Rs1 Court Fee, KM56, VF punched	70.00
201	-Rs4 Court Fee, type 3, unlisted, 1g tear	-----
202	NIMKHERA 1an Court Fee, KM51, VF	150.00
203	PALLAHARA 1an, Ban Court Fee, KM101, 104, F punched	155.00
204	PANNA 8an Revenue, KM104, VF PHOTO	150.00
205	PATAUDI 1an Revenue, KM101, VF PHOTO	100.00
206	PATHARA 1an Revenue, KM101, F-VF	60.00
207	PIPLODA type 10 Court Fee, 5 diff, punched	147.00
208	-Rs2 Court Fee, type 10, unlisted, F	-----
209	RAJASTHAN inverted overprint on 4an British India Revenue, F-VF	-----
210	RAJGARH 1an Receipt, KM131, F	125.00
211	RUPAL Ban Court Fee, KM54, VF PHOTO	65.00
212	SAMBAR SAMLAT, 50 various Court Fee stamps	-----

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

Dated Documentaries. All sound, used, F-VF or better. No cut cancels. R385, \$145. R485, \$70. R509, \$100. R531, \$35. R532, \$35. R535, \$110. R555, \$35. R560, \$85. R615, \$100. R650, \$60. R685, \$150. R703, \$250.

R710, \$95. R711, \$85. R720, \$75. Photocopies available. Many others in stock, want lists welcomed. David Alex, 600 Naples Court #306, Glenview, IL 60025. •844•

I'd like to trade my various revenues and cinderella material for U.S. eagle carrier and sanitary fair stamps. I also want 19th century cinderellas depicting Washington, Lincoln, Dewey, McKinley, Teddy Roosevelt, Grant, eagles, Liberty and other patriotic motifs. Also wanted to buy large inexpensive lots of old revenues and cinderellas. Dave Marcinkus, 418 Illinois Avenue, St. Charles, IL 60174. •845•

Automobile Paper licenses and registrations wanted, registration and inspection windshield stickers, license plates, chauffeurs badges, disabled veterans key chain tags, B. F. Goodrich key chain tags. Dr Edward H Miles, 888-8th Avenue, New York City, NY 10019. •846•

Southern Rhodesia cheques for sale. Mainly 1940s. Different formats

and many large format ex-mines. All with either revenue or postal stamps affixed. If interested Write: S. Jardine, PO Box 7498, Brackendowns 1454, South Africa. •847•

Indiana Beer, liquor, wine stamps or decals wanted. All other Indiana revenue items—tags, stickers, stamps, decals also wanted. I will buy or trade for. I have extras of many different items including a large trading list of Indiana Intangibles (no 1965s). Also want early Indiana Trout stamps. Richard L Salzer, RR#3 Box 791, Knox, Indiana 46534. •848•

Free Revenue and cinderella price list! Revenues and cinderellas of the world. Topicals. The weird and unusual. ARA members may request an approval selection. (Please include your member #). Guy Rossi, Box 367, Mesilla, NM 88046 USA. •849•

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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:

NEW ORLEANS STAMP EXPO—Jan. 4-6, 1991
Holiday Inn & Hilidome—New Orleans Airport
2929 Williams Blvd, Kenner, Louisiana

ORCOEXPO—January 11-13, 1991
Sheraton-Anaheim Hotel
1015 West Ball Rd, Anaheim, California

METROEXPO—January 18-20, 1991
Days Inn
440 W. 57th St, New York City, NY

RIGASTAMPS

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

We stock the unusual.

U.S. Revenue Auctions

From our October 14 sale:



Lot 701: \$4 Green, RD370, o.g., L.H., sharp color, fresh & Very Fine+, signed Geo. Sloane 750.00

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

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

An Open Letter To My Fellow Revenuers

My 7th auction, in Sarasota, Florida on February 1st, in conjunction with SARAPEX, will include many lots of revenue essays and proofs, revenue first issue and later issues, some interesting revenue stamped paper, over 50 lots of M&Ms, also some beer stamps, tobacco, etc.

In addition to the revenues, there are 50 lots of better airmails, a nice group of private perfs, a number of freaks and *highlighting the auction*—about 300 lots of some of the finest British Empire you and I will ever see. The marvelous condition and rarity—lot after lot after lot—will surprise you.

Most of the lots will be illustrated, many in full color. All you need do to receive this handsome and expensive catalog is ask for it. I will appreciate \$1.25 postage (no checks) to cover actual mailing cost but the catalog is free.

I will continue to feature a variety of revenues, including many off-beat items. Many of you may know that I have collected and exhibited revenues, especially M&Ms for decades. My last M&M exhibit, a few years ago, won the Grand Award at SARAPEX. I mention this not only because at my age there is not a whole lot else I can brag about, but to let you know I am sympathetic to your philatelic wants and have some idea where "you're coming from."

Oh yes, finally—if at all possible why don't you plan to attend my February 1 auction in person. Sarasota is one of the most pleasant places in the world (especially in February). Take a weekend, or longer—attend my auction, enjoy the SARAPEX show and absorb some of Sarasota's sun. We only live once—enjoy, enjoy,

Regards,

Herb LaTuchie

Herb LaTuchie Auctions

**APS
ARA**

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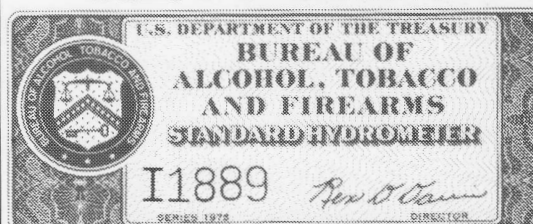


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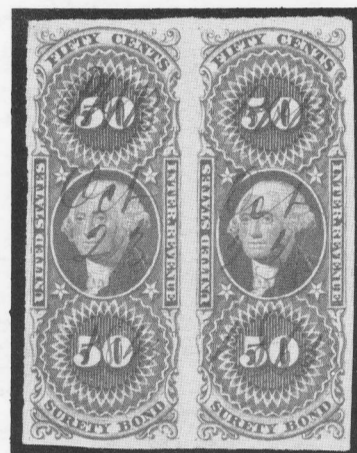
R704 VF perfin cancel
\$750



RD65 VF uncut \$1,750



RF15 F-VF usual
crease \$350



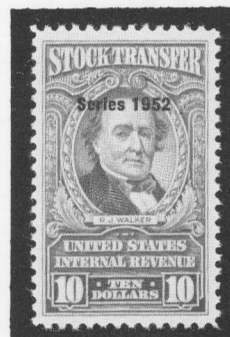
R63a pair, VF ex-Dean \$800



RF29* VF \$200



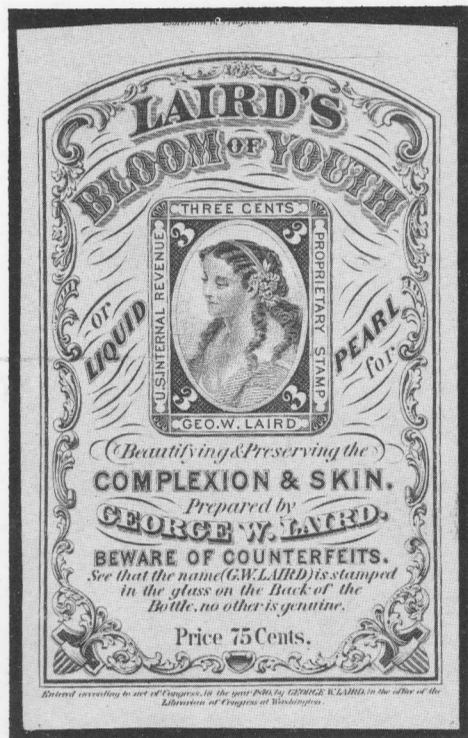
RD34 inverted
overprint, not listed
by Scott, VF
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