

# The American Revenuer

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The design introduced  
in 1977 by Chile for their Consular Tax Stamps,  
valued in U.S. dollars. More, inside, page 7



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

**JANUARY 1992**

Volume 46, Number 1  
Whole Number 441





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# U.S. Revenue Mail Auction #13



**MICHAEL E. ALDRICH**  
P.O. Box 130484, St. Paul MN 55113  
Phone: 612-633-6610  
Fax: 612-633-8830

**Closing Date: Mar. 15, 1992**

## Terms of Sale:

- 1) The highest bidder will receive the lot at a slight advance over the second high bidder. Tie bids go to the earliest bidder.
- 2) You may use any piece of paper. Please include your name, address, and signature.
- 3) Successful bidders will have lots sent if they are known to us. Others will be notified and payment must be received before lots will be sent.
- 4) There is no 10% buyer's commission for this sale.
- 5) Buyer agrees to pay \$2.50 for postage, insurance and handling. MN residents will be subject to 6.5% sales tax.
- 6) Bids may be mailed, phoned, or faxed. Payment can be made by check, money order, or VISA/MC.
- 7) Any lot that is not as described is returnable if returned within 5 days of receipt. Photographed lots are not returnable for reasons of centering, margins, perforations or any other illustrated factor.
- 8) The placing of a bid constitutes acceptance of all terms and conditions of sale.

Lot #	Description	Catalog Value
1	R1a, MC, VF, Vertical pair, small tear	120.00
2	R2a, MC, VF, tear at L., scarce (PH)	900.00
3	R2c, MC, VF, light bend	100.00
4	*R4a, Fine, O.G., very rare unused (PH)	500.00
5	R4a, MC, Fine-VG, thin	500.00
6	R4a, MC, VF, H. pair, sm. flaws, rare (PH)	1,100.00
7	R5c, MC, VF, T5 Double transfer on 1864 check, nice (ENV. 75-100)	---
8	R11b, MC, F, nib.perfs, large mar. T. & B.	115.00
9	R13c, MC, VF, thin	150.00
10	R16b, Blue HC, VF, light bend (PH)	150.00
11	R17c, MC, VF, deep color, light bend	100.00
12	R17c, Blue MC, VF, irregular block of 3, scarce (PH)	+375.00
13	R21c, MC, Fine, sharp color (PH)	375.00
14	*R21c, F, appears unused, good color, small flaws	375.00
15	R22b, MC, VF, large margins T. & B., nibbed perfs (PH)	175.00
16	R26b, HC, VF, wrinkle, ink spots, huge jumbo margins T&B(ENV.75-100) (PH)	---
17	R32b, MC, XF, fresh thin	150.00
18	R33b, MC, F, fresh & nice, (ENV. 300-350) (PH)	300.00
19	R36a, H.MC, F, tiny tear	125.00
20	R42b, MC, F, V. strip of 4, faults	90.00
21	R45a, MC, VF, PH, creases, H. strip of 4-Bik.	300.00
22	R52b, MC, VF, H. pr., large mar., tiny thin	150.00
23	R65a, MC, VF, deep color, nice stamp (ENV. 325-350) (PH)	300.00
24	R65b, HC, VF, sharp color, pinholes, tiny bend, nice	80.00
25	R72a, MC, VF, H. strip of 3, sm. tear	170.00
26	R73c, MC, VF, nice (PH)	125.00
27	R74a, MC, XF-VF, fresh, sm. bend	175.00
28	R74c, MC, VF, scarce this nice, lt. HBC(PH)	150.00
29	R79a, HC, VG, 3 lg. mar., some toning (PH)	750.00
30	R81a, MC, XF, tiny mar. tear	85.00
31	R88a, MC, F, fresh	225.00
32	R92a, MC, VF, sm. thin spot, scarc (PH)	375.00
33	R92a, MC, VG, small flaws	375.00
34	R96a, HC, VG, touching at R., scarce, faults	900.00
35	R97a, MC, F, deep color, coup. pinholes(PH)	850.00

Lot #	Description	Catalog Value
36	R99a, neat MC, XF, very sharp color, tiny margin tear, choice appearance (PH)	900.00
37	R112b, MC, VF, H. pair, fresh, tiny thin spot, scarce	250.00
38	R121, MC, VF, crease	275.00
39	R129, MC, Fine good color	275.00
40	R131P3, VF, light bend, fresh (PH)	150.00
41	R181, MC, XF, tiny flaws	300.00
42	* R194, F-VG, O.G., L.H., fresh & extremely rare with O.G. (ENV. 1000-1250) (PH)	900.00
43	R194, CC, HC, VF, light crease (PH)	200.00
44	R714, HC, F, fresh & scarce (PH)	375.00
45	RB20, PC, VF, T.B.Dunn, 26 diff. dates, nice lots, (ENV. 75-100)	---
46	RD185, XF, P.I., fresh (PH)	175.00
47	RD259, HC, CC, VF, scarce	350.00
48	RD310, HC, CC, XF, crease (PH)	400.00
49	* RE56, XF, w/tab, fresh	75.00
50	* RE57, XF, w/tab, fresh & scarce unused (ENV. 160-170)	150.00
51	* RF5, VF, "Act of 1917", minor wrinkle, 1969 PFC, rare (PH)	800.00
52	* RG11a, VF, double impression(ENV.40-50)	30.00
53	* RG18, VF, O.G. (PH)	50.00
54	* RG46, VF, O.G.	22.50
55	* RG48, F, O.G.	22.50
56	* RG68, VF, O.G.	22.50
57	* RG69, VF, O.G.	40.00
58	RG77, VF, SH, HC, MC	70.00
59	* RG99, VF, O.G.	40.00
60	* RG97, F, N. H., (PH)	90.00
61	RG128, HC, CC, XF, very scarce, (ENV. 350-400) (PH)	300.00
62	RG130, HC, F-VG,	30.00
63	232E, Essay on card, Blue (ENV. 75-100)	---
64	Match wrapper label, H.Stanton, black on white, VF, (ENV. 75-100) (PH)	---
65	RO20a, F, sharp color, (ENV. 40-50)	30.00
66	RO22u, F, faults, ultramarine, scarce	90.00
67	RO35b+, F, Double transfer, (ENV. 50-75)	---
68	RO66a, VG, good color, nibbed perfs	60.00
69	RO78b, F, unusual double print at T.R., nibbed perfs, (ENV. 75-100) (PH)	---
70	RO80b, XF, sharp color, tear, thin, nice appearance, (ENV. 30-40) (PH)	27.50
71	RO134P3, XF, H. pair, India, scarce (ENV. 100-125) (PH)	---
72	RO143a, VF, very sharp color, fresh (ENV. 60-70) (PH)	30.00
73	RO157bt, XF, double transfer, gem appearance, (ENV. 75-100) (PH)	---
74	RO170d, VF, imprint at T., perf. flaws (ENV. 40-50)	22.50
75	* RO176d, F-VG, R. Margin inscription, blk. of 12, some seps, very scarce, (ENV. 150-200)	---
76	RS4d, VF, fresh, nice, (ENV. 40-50)	35.00
77	RS16a, VF, good color	60.00
78	RS19a, VF-F, monor flaws	50.00
79	RS31b, VG, faults, heavy thin	55.00
80	RS31c, F, sharp color, couple nibbed perfs, scarce (PH)	275.00
81	RS33bt, double transfer, unlisted, (ENV. 75-100)	---
82	RS36d, VG, good color, thins	60.00
83	RS38b, VF, thin, (ENV. 50-60)	40.00
84	RS43d(var.), VF-F, IMPERF, large margins, unlisted, thin, (ENV. 100-125)	---
85	RS61d, VF, few rough perfs, good color	75.00
86	RS67d, F, deep color, thins, (ENV.100-125)	80.00
87	RS88b, XF, fresh, GEM, (ENV. 30-40)	15.00
88	RS102b, XF, sharp color, GEM, real nice (ENV. 50-60)	22.50
89	RS110d, VG, small flaws	85.00
90	RS129d, F, sharp color, thin, S.E., (ENV. 75-100)	65.00
91	RS133a, F-VF, fresh, nice, (ENV. 80-90)	70.00
92	RS147a, VF, pre-printing paper fold, (ENV. 75-100) (PH)	---
93	RS186P1, XF, on india, GEM & very attractive, (ENV. 250-300) (PH)	---
94	RS247a, VF, full wrapper, usual fold, scarce (ENV. 150-175)	135.00
95	RS255d, F, thins	55.00
96	* RS260b, F, O.G., (ENV. 100-125)	90.00
97	* RS270b, F, O.G., good color, nice, (ENV. 75-100)	60.00

Lot #	Description	Catalog Value
98	RS267a, F, thin scarce	100.00
99	RT2P3, XF, on India, crease, (ENV.50-75)(PH)	---
100	RT11d, F, fres, nice, (ENV. 60-70)	50.00
101	RT12TCP4, XF, 1 cent black on card, scarce, (ENV. 75-100) (PH)	---
102	RT10c, XF, very fresh, minor bend, scarce this nice, (ENV. 400-450) (PH)	300.00
103	* RT14c, XF, choice & superb gem, fresh & very rare this nice, (ENV. 1000-1100) (PH)	750.00
104	* RVB1-2, XF, O.G., w/pl.#, N.H.	75.00
105	RY2a, MC, VF, thin, only 1500 issued, Unused cat. \$1,350, (ENV. 600-700) (PH)	---
106	* 3T2, VF, O.G.	25.00
107	* 5T5, VG, O.G., in at T.	100.00
108	* 10T1, F-VG, couple toned perfs	65.00
109	* 10T5, F-VG, O.G., fresh	70.00
110	* 15T29, VF, O.G.	25.00
111	* 15T31, XF, O.G., jumbo, (ENV. 25-30)(PH)	22.50
112	* 15T32, VF,	20.00
113	* 15T40, XF, O. G., nice, (ENV. 35-40)	30.00
114	* 15T42, XF, O.G. scarce, (ENV. 100-125)(PH)	85.00
115	* 15T49A, XF, choice, O.G.,(ENV. 80-90)(PH)	70.00
116	* 15T53, XF, O.G., sharp color	20.00
117	* 15T55, XF, O.G., L.H., scarce,(ENV. 40-50)	35.00
118	* Marconi wireless, 1913 brown, VF, O.G., fresh (ENV. 75-100) (PH)	---
119	* 1910 United Fruit Co., XF, O.G., nice, (ENV. 75-100) (PH)	---
120	* 1911 United Fruit Co., XF, O.G., N.H., choice, (ENV. 75-100)	---
121	* 1913 United Fruit Co., O.G., scarce, XF, (ENV. 100-125)	---
122	Provisional, Xf, fresh & quite scarce, (ENV. 100-125)	35.00
123	TC24, F, faults, mounted on card, scarce (ENV. 40-50)	22.50
124	TC58C, VF, few small flaws, nice, (ENV. 100-125)	35.00
125	TC67A, VF, few repairs, nice appearance (ENV. 75-100)	37.50
126	* TC81B, XF, superb gem, choice, & rare this nice, (ENV. 300-400)	75.00
127	* TC84B, XF, very fresh, couple taped spots on back, choice, (ENV. 400-500)	100.00
128	TC92D, XF, faults, mounted on card, nice looking, (ENV. 100-125)	40.00
129	TC100A, XF, repaired tear, nice,(ENV.50-75)	25.00
130	TC103D, XF, couple minor flaws & tears, choice appearance, (ENV. 75-100)	25.00
131	TC113A, XF, couple repaired tears, nice (ENV. 125-150)	50.00
132	* TC127A, XF, fresh & superb, (ENV. 40-50)	15.00
133	* TC136, VF, sm. flaws, (ENV. 50-60)	25.00
134	TC149, XF, repaired tears, choice appearance, (ENV. 125-150)	45.00
135	* TC161, XF, couple sm. flaws, choice, (ENV. 125-150)	35.00
136	* TC164Aa, VF, fresh & choice,(ENV. 40-50)	9.50
137	TC170D, XF, few repairs,scarce(ENV. 40-50)	20.00
138	TC191, XF, couple repaired tears, scarce, (ENV. 75-100)	25.00
139	TD3, VF, couple repaired tears, nice, (ENV. 75-100)	25.00
140	TD4, VF, few repaired tears, nice, (ENV. 75-100)	25.00
141	TG33B, XF, minor thins, nice,(ENV.60-70)	20.00

## Abbreviations

HC : Hand Stamp Cancel	CC : Cut Cancel
MC : Manuscript Cancel	PI : Perfed Initial
HBC : Herring Bone	PH : Pin Hole
O.G. : Original Gum	NG : No Gum
H : Horizontal	V : Vertical
NH : Never Hinged	LH : Lightly Hinged
HR : Hinged Remnant	S. E. : Straight Edge
B : Bottom	T : Top
L : Left	R : Right
(PH) : Photo	(ENV.): Estimated Net Value

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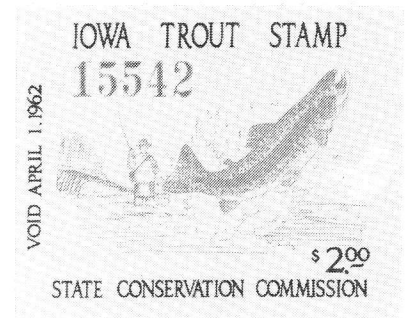
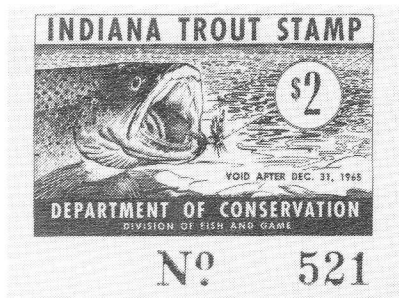
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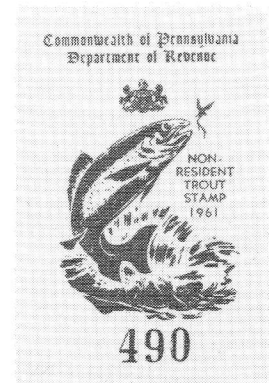
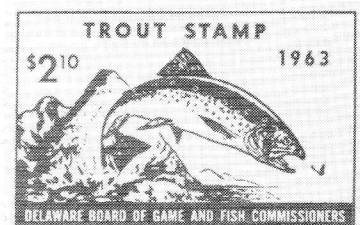
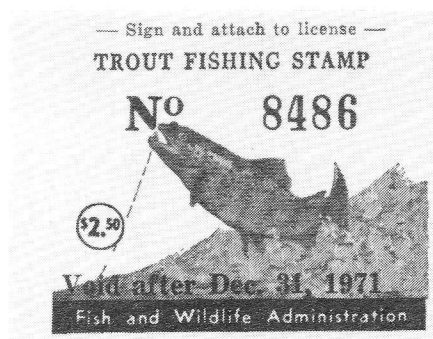
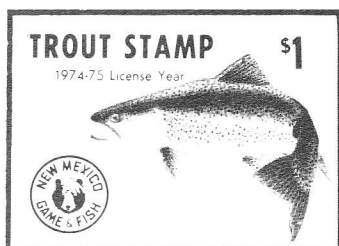
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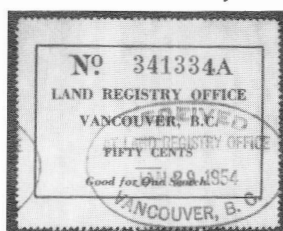
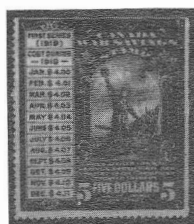
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# The American Revenuer

*The Journal of International Fiscal Philately*

Volume 46, Number 1

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Whole Number 441

## Kenneth Goodfellow, Sr.

by Timothy M. McRee, ARA

It was lunchtime Christmas day when I received the call that I have heard all too often lately. My friend and mentor Kenneth Robert Goodfellow, Sr. had passed on in the early hours of that day. After attending midnight Mass and spending the evening with his family Ken died in his sleep.

A stamp collector since the age of 6, Ken was a longtime member of the American Revenue Association, American Philatelic Society, Canal Zone Study Group and the U.S. Possessions Philatelic Society. His collections covered the entire United States and possessions areas.

As a pioneer in the collection of U.S. Possession revenues he made major contributions to the late Arnold Warren's catalog of Philippine revenues and

the work on Puerto Rico revenues by the late Howard Beaumont. Other contributions included working with the late Roger Preston in his early works on U.S. Virgin Island revenues, Captain L. J. Baird with his ARA listing of Danish West Indies—U.S. Virgin Island revenues and with others.

His philatelic legacy will be the many beginning and intermediate collectors that Ken acquainted or reacquainted with the hobby he so loved.

Born September 23, 1919, in Gloucester City, New Jersey, he had resided in Hickory, North Carolina, for the past 25 years. Ken was preceded in death by his wife Mareva. He was a retired I.R.S. field representative. Survivors include two daughters, a son and 7 grandchildren.

## ARA Foreign Sales Notes

Member William Craig has informed me that he expects to have new editions (all loose leaf) of the Tasmania, Queensland and New South Wales catalogs available in late 1992. The first edition of each of these three catalogs, therefore, is now available at \$3.50 each or one each of the five volumes of the Australian catalog for \$30.

Other Specials:

Hungary (Barefoot) .....\$ 10.50

Great Britain and British

Commonwealth, one at ..... 35.00

(The 10% discount for regular priced items does not apply)

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A current list of catalogs and packets is available for a stamped-addressed envelope.

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### THE AMERICAN REVENUER

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

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



# The Revenue Stamps of Chile

by Leland L. Crane, ARA and  
Richard F. Riley, ARA

The following constitutes a continuation of a listing of Chilean revenue stamps begun in *The American Revenuer*, 1984 September, 38:147-56. Scarcity ratings (SR) and other conventions are explained in the earlier introduction.

This section covers consular stamps which have appeared between 1907 and 1979. Their introduction in 1907 was in offices in some 35 cities around the world. [Guzman El Bueno, *Timbres Consulares. Chile Falatelico* 1974, No 196:S62-6]. This list expands considerably the list in Forbin and the more recent list given by Guzman El Bueno. Additional information will be welcomed.

## Section 3 Adhesives

Special documentary tax stamps with respect to travel.

Consular fees.

Consular Tax Stamps



1-GC

Engraved

1907	Unwatermarked	Perf. 12
	22 x 33-1/2 mm	
GC1	1-GC 5c deep red (1)*	2
GC2	1-GC 10c deep red (2)	2
GC3	1-GC 20c deep red	7
GC4	1-GC 25c deep red (3)	2
GC5	1-GC 50c deep red	2
GC6	1-GC 1p deep blue (4)	2
GC7	1-GC 5p deep blue (5)	7

\*Forbin numbers given in parentheses.

Type of 1907 with center in black.

1909		
GC8	1-GC 1p deep blue and black (6)	2
GC9	1-GC 2p deep blue and black (7)	3
GC10	1-GC 5p deep blue and black (8)	5
GC11	1-GC 10p deep blue and black (9)	4

Some proofs and essays of the issues of 1907 and 1909 are in the hands of collectors.

Issue of 1907 surcharged with new value in black.

1911

GC12	1-GC	50c on 5c deep red	3
GC13	1-GC	50c on 10c deep red (10)	5
GC14	1-GC	50c on 20c deep red	4
GC15	1-GC	50c on 25c deep red (11)	4

Typographed

Types of 1907 and 1909. Vignette shows many differences from those of earlier issues.

1915			Perf. 15
GC16	1-GC	5c orange red	8
		a. imperf.	
GC17	1-GC	10c green	6
GC18	1-GC	20c light blue	4
		a. imperf.	
GC19	1-GC	25c gray	8
		a. imperf.	
GC20	1-GC	50c red	5
		a. imperf.	
GC21	1-GC	1p deep blue and black	6
GC22	1-GC	2p brown orange and black	5
		a. imperf.	
GC23	1-GC	5p deep green and black	5
		a. imperf.	
GC24	1-GC	10p orange and black	6
		a. imperf.	
		b. inverted center	
GC25	1-GC	50p light violet and black	8
		a. violet and black	

A proof of the 10p value, printed in green and brown, perforated and gummed is known.



## 2-GC

### Typographed

1921	20 x 24-1/2 mm	Perf. 1-1/2 x 14-1/2
GC26 2-GC 10c dark blue.....	6	
GC27 2-GC 20c red brown .....	6	
GC28 2-GC 25c dull violet .....	5	
GC29 2-GC 50c dull green .....	6	



## 3-GC

### Typographed frame, center lithographed

	10-1/2 x 30 mm	Perf. 14 x 14-1/2
GC30 3-GC 1p orange and black .....	4	
GC31 3-GC 2p dark blue and black .....	4	
GC32 3-GC 5p dull red and black .....	4	
GC33 3-GC 10p dark green and black .....	5	
GC34 3-GC 50p grayish magenta and black .....	8	
a. inverted center		
GC35 3-GC 100p brown and black .....	9	

A counterfeit 5p stamp is known. This stamp is mint, unwatermarked with odd looking gum and with smaller perforation pins than on genuine stamps. The frame is poorly lithographed and the center is very dark black which is a better copy than the frame. It is perforated 11-1/4 x 11-1/4.

### Watermarked

GC36 3-GC 5p orange red; Pos 1 .....	8	
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The watermark positions were illustrated previously in TAR 1984, 38:150.

Issue of 1915 surcharged in black.

1928	Unwatermarked
GC40 1-GC \$1 on 2p brown orange and black .	8
GC42 1-GC \$4 on 2p brown orange and black .	8

Issues of 1915 overprinted in Red (R), Black (Bk) or Blue (B).  
 (a) Le/SALPETRE/du Chile/augmente la/RECOLTE and bar  
 (b) SALITRE / CHILENO / MULTIPLICA / LAS / COSE-CHAS and bar  
 (c) CHILEAN/NITRATE/FOR BETTER/CROPS and bar

### 1930

GC44 1-GC (a) 5c orange red (R) .....	6
GC45 1-GC (b) 10c green (R) .....	7
GC46 1-GC (c) 10c green (Bk) .....	7
GC47 1-GC (c) 10c green (R) .....	4
GC48 1-GC (b) 20c light blue (R) .....	7
GC49 1-GC (c) 50c red (B) .....	4

Types of 1921 overprinted with date in Red (R), Black (Bk) or Blue (B).

### 1930

#### Unwatermarked

GC50 2-GC 10c dark blue (R) .....	4
GC51 2-GC 20c red brown (Bk) .....	4
GC53 2-GC 50c dull green (R) .....	4
GC54 3-GC 1p orange and black (R) .....	4
GC55 3-GC 2p dark blue and black (R) .....	4
GC56 3-GC 5p dull red and black (R) .....	4
GC57 3-GC 10p dark green and black (R) .....	4

### 1931

#### Unwatermarked

GC60 2-GC 10c dark blue (R) .....	4
GC61 2-GC 20c red brown (Bk) .....	4
GC63 2-GC 50c dark green (R) .....	4

#### Watermarked

GC64 3-GC 1p orange and black (R) Pos 3 .....	4
GC65 3-GC 2p dark blue & black (R) Pos 3,4 ..	4

### 1932

#### Unwatermarked

GC71 2-GC 50c dark green (R) .....	4
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#### Watermarked

GC73 2-GC 20c red brown (Bk) Pos 3 .....	4
GC76 3-GC 1p orange (R) Pos 4 .....	4
GC77 3-GC 2p dark blue (R) Pos 4 .....	4

### 1933

#### Unwatermarked

GC83 2-GC 50c dark green (R) .....	4
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#### Watermarked

GC86 2-GC 20c red brown (Bk) Pos 3 .....	4
GC89 3-GC 1p orange and black (R) Pos 1 .....	4
GC90 3-GC 2p dark blue & black (R) Pos 1, 2.	4

### 1934

#### Unwatermarked

GC96 2-GC 50c dark green (R) .....	4
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#### Watermarked

GC98 2-GC 10c dark blue (R) Pos 1 .....	4
GC99 2-GC 20c red brown (Bk) Pos 2 .....	4
GC101 3-GC 2p dark blue & black (R) Pos 3 .....	4

### 1935

#### Unwatermarked

GC107 2-GC 50c dark green (R) .....	4
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#### Watermarked

GC110 2-GC 20c red brown (Bk) Pos 4 .....	4
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GC113	3-GC	1p	orange & black (R) Pos 1, 4	4	GC223	2-GC	50c	dark green (R)	4
GC114	3-GC	2p	dark blue & black (R) Pos 1	4	GC225	3-GC	2p	dark blue & black (R)	4
GC115	3-GC	5p	orange red & black (Bk) Pos 3	4	<i>Watermarked</i>				
GC116	3-GC	10p	dark green & black (R) Pos 3	4	GC235	3-GC	1p	orange and black (R) Pos 1	4
1936	<i>Watermarked</i>				GC236	3-GC	2p	dark blue & black (R) Pos 1	4
GC120	2-GC	20c	red brown (Bk) Pos 1	4	GC237	3-GC	5p	orange red & black (Bk) Pos 1	4
GC123	3-GC	1p	orange and black (R) Pos 1	4	1947	<i>Unwatermarked</i>			
GC124	3-GC	2p	dark blue & black (R) Pos 1	4	241	2-GC	20c	red brown (Bk)	4
GC125	3-GC	5p	orange red & black (Bk) Pos 2	4	GC243	2-GC	50c	dark green (R)	4
GC126	3-GC	10p	dark green & black (R) Pos 1	4	GC244	3-GC	1p	orange and black (R)	4
1937	<i>Watermarked</i>				GC245	3-GC	2p	dark blue & black (R)	4
GC135	3-GC	1p	orange and black (R) Pos 1	4	GC246	3-GC	5p	orange red & black (Bk)	4
GC136	3-GC	2p	dark blue & black (R) Pos 1	4	<i>Watermarked</i>				
GC137	3-GC	10p	dark green & black (R) Pos 1	4	GC252	2-GC	20c	red brown (Bk) Pos 3	4
1938	<i>Unwatermarked</i>				GC256	3-GC	2p	dark blue & black (R) Pos 1	4
GC141	2-GC	50c	green (R)	4	GC258	3-GC	10p	dark green & black (R) Pos 1	4
<i>Watermarked</i>					1948	<i>Unwatermarked</i>			
GC148	3-GC	2p	dark blue & black (R) Pos 1	4	GC261	3-GC	5p	orange red & black (Bk)	4
1939	<i>Unwatermarked</i>				<i>Watermarked</i>				
GC154	2-GC	50c	green (R)	4	GC264	2-GC	20c	red brown (Bk) Pos 2	4
<i>Watermarked</i>					GC267	3-GC	1p	orange and black (R) Pos 1	4
GC156	2-GC	10c	dark blue (R) Pos 1	4	GC268	3-GC	2p	dark blue & black (R) Pos 1	4
GC157	2-GC	20c	red brown (Bk) Pos 1	4	1949	<i>Watermarked</i>			
GC159	3-GC	1p	orange and black (R) Pos 1	4	GC272	2-GC	10c	dark blue (R) Pos 4	4
GC160	3-GC	2p	blue and black (R) Pos 1	4	GC275	3-GC	1p	orange and black (R) Pos 1	4
GC161	3-GC	5p	orange red & black (B) Pos 1	4	GC276	3-GC	2p	dark blue & black (R) Pos 1	4
GC162	3-GC	10p	dark green & black (R) Pos 1	4	GC277	3-GC	5p	red and black (B) Pos 1	4
1940	<i>Watermarked</i>				1950	<i>Unwatermarked</i>			
GC165	2-GC	20c	red brown (B) Pos 1	4	GC281	3-GC	5p	orange red & black (B)	4
GC168	3-GC	1p	orange and black (R) Pos 1	4	<i>Watermarked</i>				
GC169	3-GC	2p	blue and black (R) Pos 1	4	GC286	3-GC	1p	orange and black (R) Pos 1	4
GC170	3-GC	5p	orange red & black (B) Pos 1	4	GC287	3-GC	2p	dark blue & black (R) Pos 1	4
GC171	3-GC	10p	dark green & black (R) Pos 1	4	GC289	3-GC	10p	dark green & black (R) Pos 1	4
1941	<i>Watermarked</i>				1951	<i>Watermarked</i>			
GC175	2-GC	20c	red brown (Bk) Pos 1	4	GC296	3-GC	2p	dark blue & black (R) Pos 1	4
GC177	2-GC	50c	dark green (R) Pos 1	4	1953	<i>Watermarked</i>			
GC178	3-GC	1p	orange and black (R) Pos 1	4	GC306	3-GC	2p	dark blue & black (R) Pos 1	4
GC181	3-GC	10p	dark green & black (R) Pos 2	4	1954	<i>Watermarked</i>			
1942	<i>Watermarked</i>				GC314	3-GC	2p	dark blue & black (R) Pos 1	4
GC185	2-GC	20c	red brown (Bk) Pos 1	4	GC315	3-GC	5p	red and black (Bk) Pos 1	4
GC187	2-GC	50c	dark green (R) Pos 1	4	1956	<i>Unwatermarked</i>			
GC188	3-GC	1p	orange and black (R) Pos 1	4	GC323	3-GC	1p	orange and black (R)	4
1943	<i>Watermarked</i>				GC325	3-GC	5p	red orange & black (Bk)	4
GC194	2-GC	20c	red brown (BK) Pos 1	4	<i>Watermarked</i>				
1944	<i>Unwatermarked</i>				GC331	3-GC	2p	dark blue & black (R) Pos 1	4
GC203	2-GC	10c	dark blue (R)	4	1957	<i>Unwatermarked</i>			
GC204	2-GC	20c	red brown (Bk)	4	GC340	3-GC	1p	orange and black (R)	4
1945	<i>Watermarked</i>				GC342	3-GC	5p	red orange & black (Bk)	4
GC215	3-GC	1p	orange and black (R) Pos 2	4	<i>Watermarked</i>				
GC216	3-GC	2p	dark blue & black (R) Pos 1	4	GC350	3-GC	2p	dark blue & black (R) Pos 1	4
1946	<i>Unwatermarked</i>								
GC221	2-GC	20c	red brown (Bk)	4					

<b>1958</b>		<i>Unwatermarked</i>	
GC355	2-GC	10c blue (R) .....	4
GC358	2-GC	50c green (Bk) .....	4
GC359	3-GC	1p orange and black (S) (R) .....	4
GC360	3-GC	2p dark blue & black (S) (R) .....	4
GC361	3-GC	5p red orange & black (S) (Bk) .....	4
GC362	3-GC	10p dark green & black (S) (R) .....	4

*In 1958-1959 a small vignette (S) was used in preparing some plates of the peso values, replacing the large vignette (L) used previously. After 1959 the vignettes on all peso values are the small version.*

<b>1959</b>		<i>Unwatermarked</i>	
GC365	2-GC	10c blue (R) .....	4
GC368	2-GC	50c green (Bk) .....	4
GC369	3-GC	1p orange and black (S) (R) .....	4
GC370	3-GC	2p dark blue & black (L) (R) .....	4
GC371	3-GC	5p red orange & black (L) (Bk) .....	4
GC372	3-GC	10p dark green & black (L) (R) .....	4
GC375	3-GC	50p dark violet & black (S) (R) .....	4

		<i>Watermarked</i>	
GC378	2-GC	20c red brown (Bk) Pos 1 .....	4
GC386	3-GC	100p brown and black (L) (R) Pos 1 .....	4

<b>1960</b>		<i>Unwatermarked</i>	
GC388	2-GC	20c red brown (Bk) .....	4
GC392	3-GC	1p orange and black (R) .....	4
GC393	3-GC	2p gray blue & black (R) .....	4
GC394	3-GC	5p red orange & black (Bk) .....	4
GC396	3-GC	50p violet and black (R) .....	4

<b>1961</b>		<i>Unwatermarked</i>	
GC402	3-GC	1p orange and black (R) .....	4

<b>1962</b>		<i>Unwatermarked</i>	
GC411	3-GC	1p orange and black (R) .....	4
GC412	3-GC	2p gray blue (R) .....	4
GC413	3-GC	5p red orange & black (Bk) .....	4

<b>1965</b>		<i>Unwatermarked</i>	
GC422	3-GC	2p dark gray & black (Bk) .....	4
GC423	3-GC	5p orange red & black (Bk) .....	4



*Typical overprinted date on type 3-GC*

<b>1966</b>		<i>Unwatermarked</i>	
GC432	3-GC	1p orange and black (R) .....	4
GC433	3-GC	2p gray blue & black (Bk) .....	4

GC434	3-GC	5p orange red & black (Bk) .....	4
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<b>1967</b>		<i>Unwatermarked</i>	
GC440	3-GC	1p orange and black (R) .....	4
GC441	3-GC	2p gray blue & black (R) .....	4
GC442	3-GC	5p orange red & black (Bk) .....	4

<b>1968</b>		<i>Unwatermarked</i>	
GC452	3-GC	2p gray blue & black (R) .....	4
GC453	3-GC	5p orange red & black (Bk) .....	4

<b>1969</b>		<i>Unwatermarked</i>	
GC462	3-GC	2p gray blue & black (Bk) .....	4
GC463	3-GC	5p orange red & black (Bk) .....	4

<b>1970</b>		<i>Unwatermarked</i>	
GC472	3-GC	2p gray blue & black (R) .....	4
GC473	3-GC	5p orange red & black (Bk) .....	4

Bottom inscription:  
CASA DE MONEDA DE CHILE 1970  
(15 mm long)

<b>1971</b>		<i>Unwatermarked</i>	
GC482	3-GC	2p gray blue & black (Bk) .....	4

<b>1972</b>		<i>Unwatermarked</i>	
GC492	3-GC	2p gray blue & black (R) .....	4
GC493	3-GC	5p orange red & black (R) .....	4

<b>1973</b>		<i>Unwatermarked</i>	
GC502	3-GC	1p orange and black (Bk) .....	4
GC503	3-GC	2p gray blue & black (Bk) .....	4
GC504	3-GC	5p orange red & black (Bk) .....	4

<b>1974</b>		<i>Unwatermarked</i>	
GC513	3-GC	2p gray blue & black (Bk) .....	4
GC514	3-GC	5p orange red & black (Bk) .....	4

<b>1976</b>		<i>Unwatermarked</i>	
GC523	3-GC	2p gray blue & black (Bk) .....	4



**4-GC**

Bottom Inscription  
CASA DE MONEDA DE CHILE  
(13.5 mm long)  
24 x 20 mm

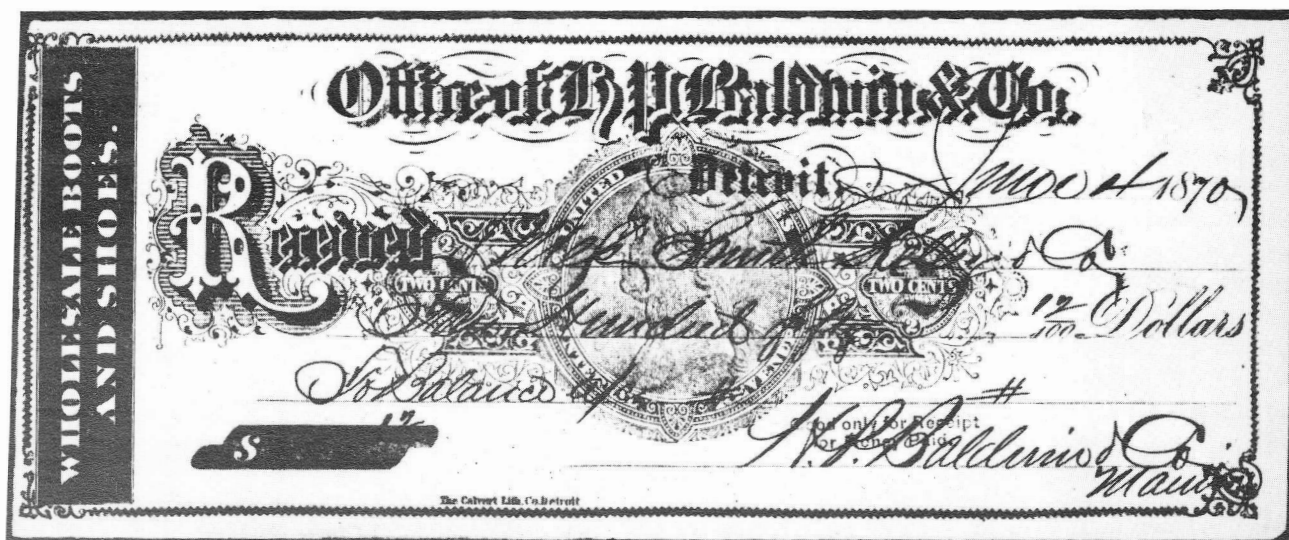
<b>1977</b>		<i>Unwatermarked Perf. 14-1/2 x 13-1/2</i>	
GC530	4-GC US\$1	dark blue & blue (Bk) .....	4
GC531	4-GC US\$2	blue green & yellow gm (Bk) ..	4

<b>1978</b>		<i>Unwatermarked</i>	
GC536	4-GC US\$2	blue green & yellow Grn (Bk) ..	4

<b>1979</b>		<i>Unwatermarked</i>	
TC541	4-GC US\$2	blue green & yellow gm (R) ....	4



# Discovery of an unused RN-C15



by Bob Hohertz, ARA

In the last few days of 1991 a used receipt bearing an RN-C15 was discovered in a small group of otherwise more ordinary checks and drafts in a dealer's stock. This revenue stamped paper design features a Type C imprint with the restrictive legend "Good Only for Receipt for Money Paid" printed below and to the right in two lines, in the same color as the basic revenue imprint. Until this find only an unused copy or copies were known. The Scott Specialized Catalogue does not even show a dash where a price for this item in used condition would be.

According to the ARA survey referenced by Kimber Wald in his article in the 1983 Philatelic Congress Book, only one copy of what is now classified as RN-C15 had been reported. (At that time it was listed as RN-C16a.) This was an unused receipt from Carter, Fisher & Company of Louisville, Kentucky. A picture of it appeared with the article.

The same or a similar receipt was included in the June 1991 sale of a portion of the Morton Dean Joyce collection by Daniel F. Kelleher. It is difficult to tell by comparing the auction catalogue picture with the Wald illustration whether or not this is a different copy, but it appears to be.

The newly discovered receipt was produced for the Office of H. P. Baldwin & Company, a boot and shoe wholesaler in Detroit, Michigan. It is printed in black and gray, and the revenue stamp and restrictive legend are printed in a salmon shade. The printer is shown as The Calvert Lith. Co., Detroit. A light pencil notation (now erased) on the front of the receipt indicated that it had at one time been priced at \$2.50.

This find illustrates one of the most rewarding aspects of collecting RNs: there are still very interesting things to be found or recognized. Now that we know RN-C15 exists used, are there any more out there?

## References

- Cummings, W.W., Editor. *Scott 1992 Specialized Catalogue of United States Stamps, Seventieth Edition*. Sidney, OH: Scott Publishing co., 1991.
- Daniel F. Kelleher Co., Inc. *The Morton Dean Joyce Collection of United States Revenue Stamps, 589th Sale*. Boston, MA, 1991 June 4-6:lot 3845.
- Wald, K.A. A Centennial Survey of the United States Civil War Revenue Stamped Paper Issues, 1865-1883. In: Lutz, A., Editor. *The Congress Book 1983 Forty-Ninth American Philatelic Congress*. St. Petersburg, FL: The American Philatelic Congress, Inc., 1983:111, 116.

# Not all of them were Quacks

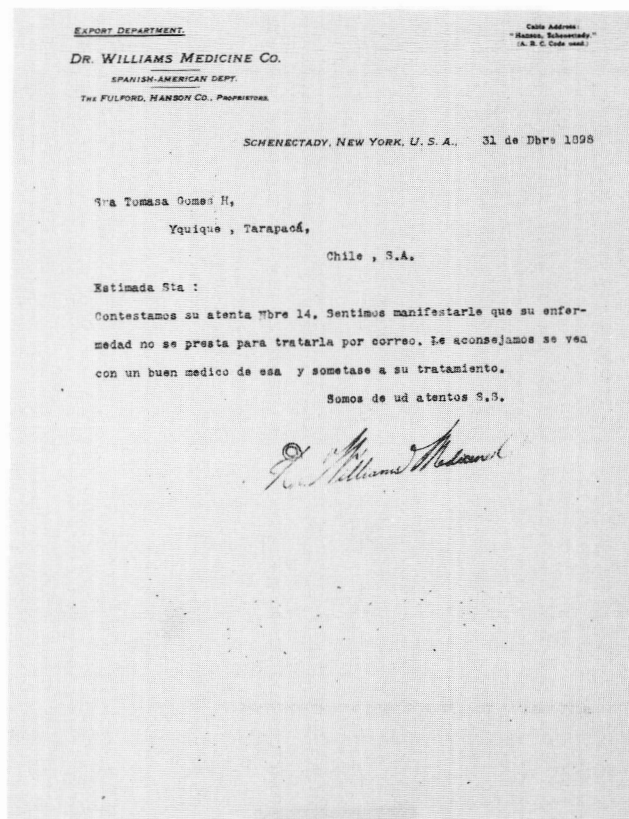
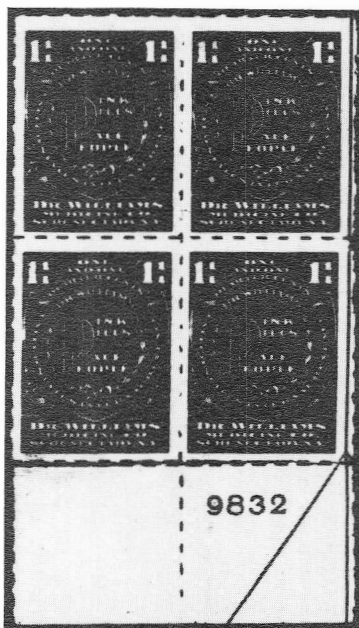
## a letter from the Dr. Williams Medicine Co.

by Bert Kiener, ARA

*The Golden Age of Quackery*, by Stewart H. Holbrook (The Macmillan Co., New York 1959) gives the reader the impression that the proprietary medicine companies of the nineteenth century were out to scam the public as much as they could.

For the longest period, I, too, felt that these companies used four basic ingredients for the unsuspecting public: Cathartics (to purge the system of any bothersome illness), Narcotics (opium, morphine and heroin for cough suppressants and pain), Alcohol (60 proof or better) for the rest of the illnesses, and Cocaine (for the pause that refreshes).

However, through my quest for covers mailed by the companies in question, I have found some compassion and ethics used for the public well being. True, they were doing this to "clean up their act" as people like Samuel Hopkins Adams were beginning to investigate the false claims and terrible results of many proprietary products. Mr. Adams's articles in *Collier's Magazine* in 1905 actually brought about the formation of the Food and Drug Administration.

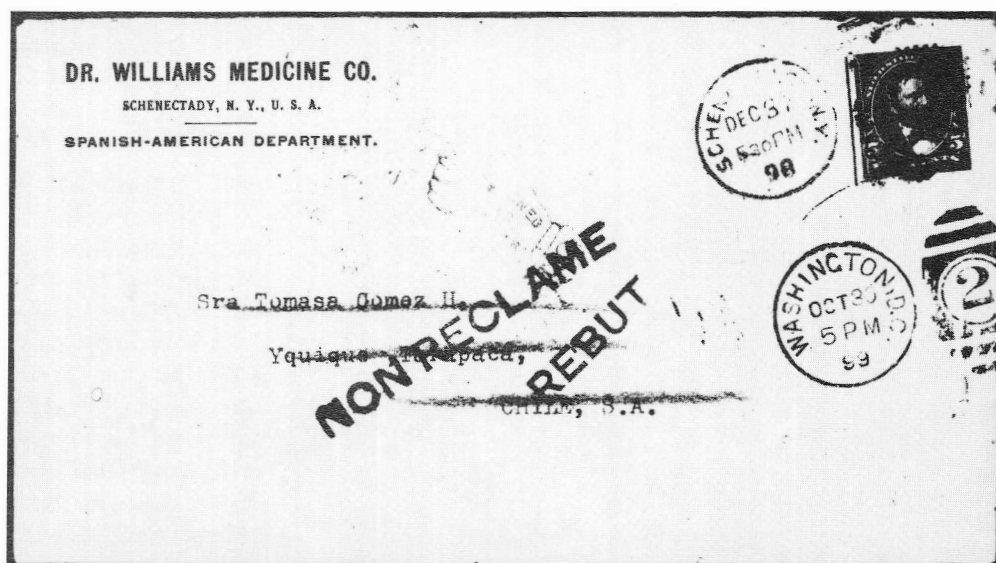
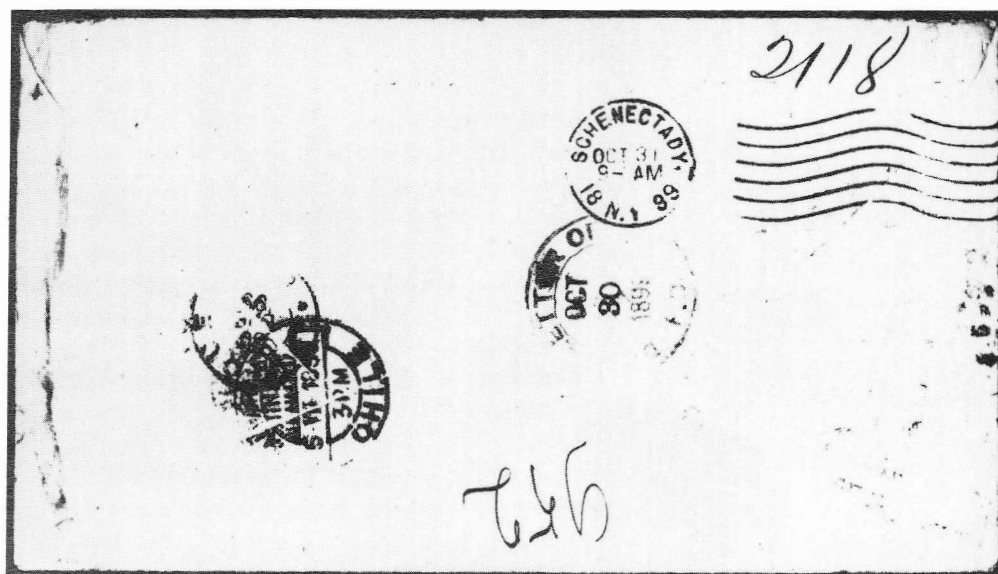


The cover in question is the one shown from the Dr. Williams Medicine Co. of Schenectady, New York. The cover was mailed December 31, 1898, from Schenectady to Yquique, Tarapaca, Chile. As the cover shows the envelope was eventually returned to the Dead Letter Office October 30, 1899, and finally returned to writer October 31, 1899.

As fascinating as the various routes and markings the cover may have the enclosure is even more incredible. The contents of the letter translates basically into, "We are sorry that your request cannot be treated by mail. We sincerely suggest you find a competent physician to properly treat your condition."

Mr. Willis Hanson, the pharmacist who took over the rights to Dr. William's Pink Pills for Pale People may have truly had compassion for the customer and could hold his head high in the wake of Mr. Samuel Adams's *Great American Fraud*.

To go with the cover, I think the plate number block of RS306 is a fairly nice match.



## Further Words on Current Literature

by R. F. Riley, ARA

*Luren* Threatens to become a Scandinavian *Revenuer*. I note in volume 23, number 10 an illustrated note on Trondheim harbor's fee stamps for goods (Knut Klasoe); in number 11, more from Stig Kjellander on charta sigillata and stempel-papper 1845-1941, and finally for 1991 in number 12 an illustrated piece for playing card revenue topicalists on playing card tax markings from Scandinavia (Eddie Schuiling) plus a followup by Kjellander on charta sigillata. A definitive monograph on these revenue stamps is in the planning stage.

*The Revenue Journal of Great Britain* volume 2

number 2 is now in hand. Tony Adams delineates Janjira one and two anna court fee stamps, 1927-1945. Edmund Bayley lists Barbados revenues, H. Dagnall discusses a puzzling duty mark on wallpaper, and Robert Stow considers over strikes on London stamped paper. Richard Riley updates an earlier story about Job Moses in a piece on Sir James Clark in American philately, Leon Churney illustrates a medical topical on an Arab Palestine revenue and finally G. C. Akerman adds his name and knowledge to a research study of the late E. R. Vanderhoof on Brazil: Forgeries of the 1890-95 Thesouro Nacional Issue.



# ARA Convention Update

<b>CATHEDRAL HILL HOTEL</b> San Francisco		<b>WESTPEX '92</b> APRIL 30 - MAY 3, 1992	
NAME (Please Print) ADDRESS		COMPANY	I WILL ARRIVE ON <input type="text"/>
CITY & STATE		ZIP	DEPART ON <input type="text"/>
<b>ACCOMMODATIONS</b> \$85.00 SINGLE (ONE PERSON) \$95.00 DOUBLE (TWO PERSONS) SUITES: 1 BEDROOM \$300-\$500; 2 BEDROOM \$400-\$500 \$125-\$160 HILLTOP CLUB (CONCIERGE LEVEL) \$25 CHARGE FOR ROLLAWAY BED. \$25 EXTRA FOR EACH ADDITIONAL PERSON IN GUEST ROOM. PLEASE CIRCLE BED TYPE--ALL TYPES LTD.			
<b>TO MAKE RESERVATIONS</b> A DEPOSIT OF FIRST NIGHT PER ROOM OR FIRST NIGHT PER SUITE OR YOUR CREDIT CARD NUMBER AND EXPIRATION DATE MUST ACCOMPANY THIS RESERVATION.		CREDIT CARD NO. <input type="text"/> SPECIAL REQUEST: <input type="checkbox"/> CRIB <input type="checkbox"/> ROLLAWAY <input type="checkbox"/> NON-SMOKING ROOM	
The reservation is not honored on the day of arrival or is cancelled before 6:00 p.m. on that date, the room will be billed for one night and then the reservation will be cancelled. If room at the rate requested is unavailable, one at the nearest available rate will be reserved.		EXP. DATE <input type="text"/>	
All rooms subject to city room tax. Your reservation must be received 30 days prior to the starting date of the meeting. Reservations received after that date, subject to availability.		WE LOOK FORWARD TO SERVING YOU HAVE A SAFE JOURNEY TO THE CATHEDRAL HILL HOTEL VAN NESS & GEARY • SAN FRANCISCO, CA 94109 If you have further questions call: (415) 776-8200/1-800-227-4730/1-800-622-0855 (In California)	

A room reservation card for the Cathedral Hill Hotel in San Francisco is found in the adjoining column. This is the official hotel for WESTPEX which is hosting the 1992 ARA convention. The hotel's address and telephone numbers are given on the card. If you telephone, be sure to indicate that you will be attending WESTPEX 92 to receive their special rate.

The show will take place May 1 through May 3. ARA member Garvin Lohman reports that plans are progressing for the convention. There is still exhibit space available for revenue exhibits but you must act quickly if you intend to show at our convention this year. As always this will be a showcase of revenue exhibits and is an excellent opportunity for the first showing of a new revenue exhibit regardless of the country they are from.

## State Revenue Newsletter —Nov-Dec 1991

The November-December issue of the *State Revenue Newsletter* has been circulated. Articles of interest include a review of the upcoming auction of the Hubbard California collection, a report of Illinois Cannabis stamp sales, a sale of Minnesota Duck stocks, commentary about the discontinuance of most state liquor and beer stamps, some unusual Utah stamps in the Hubbard collection, Alabama tobacco tax dual usage and Massachusetts's new cigarette decals. There are also several items of interest to the members of the State Revenue Society most notable of which is that Secretary and Librarian Terence Hines will be taking a position in Warsaw, Poland, in May and will be resigning those positions.

The State Revenue Newsletter is published bi-monthly by the State Revenue Society for its members. Membership is \$4 per year. Information is available from Editor Peter Martin, Box 505, Springfield, VA 22150; a sample copy is available for \$1.

## Atalaya—Winter 1991-92

The Winter 1991-92 issue of *Atalaya* has made its appearance. Published in Sweden in English for over seventeen years by Christer Brunström, this magazine is "devoted to Cinderellas, 'dead' country stamps and other philatelic oddities."

This issue's lead article is about the Torres stamp from Australia which first appeared in the  
(*Atalaya—continued on page 17*)

# The American Revenue Association

## Secretary's Report

### APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

**Richard E Baker** 4908, 40 Oakwood, #103, Pocatello, ID 83204, by Ronald E Leshner. United States, US-Stamped Revenue Paper.

**Jerry W Burkhart** 4909, 2142 Industrial Ct, Suite C, Vista, CA 92083, by Ronald E Leshner. United States.

**John C Johnson** 4910, 455 Allan St, Daly City, CA 94014, by Richard Friedberg.

**David S Kleinman, MD** 4911, 515 N Wynnewood Ave, Narberth, PA 19072, by Michael E Aldrich.

**Korey London** 4914, 198-09 56th Ave, Fresh Meadows, NY 11365, by Richard Friedberg.

**Gary N McLean** 4915, Box 8142, St Paul, MN 55108, by Bonnie Riga. Canada, United States.

**Sheldon M Meiboom** 4917, 542 Marks Dr, Hollister, CA 95023, by Richard Friedberg.

**Donald M Rauch** 4912, 344 N 15th St, Allentown, PA

18102, by Secretary. Canada-Federal, United States, US-Cinderellas, US-Local posts, Germany, Germany-States.

**Lawrence Souza** 4913, 710 Lincoln St, Lyndhurst, NJ 07071, by Richard Friedberg.

**Karen J Taylor** 4916, 51 Spring Hill Rd, Mantua, NJ 08051, by Ronald E Leshner. Worldwide, Telegraphs, US-M&M.

*Highest membership number assigned on this report is 4917.*

## New Members

Numbers 4889-4899

## Resigned

Francis Adams 3537

Sinclair L Edwards 1371

Glenn A Homer 4719

Margaret A Howard 951

Paul T Jung 2900

Thomas M Kawamoto 2685

George K Klink 3197

Richard Kwierin 4761

Dennis J Lesko 4456

## Board of Directors:

**President:** Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.

**Vice President:** Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 215-926-6200.

**Secretary:** Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.

**Treasurer:** Larry Cohn, 23351 Chagrin Blvd. No. 403, Beachwood, OH 44122.

**Eastern Representatives:** Brian Bleckwenn and Ernest Wilkens

**Central Representatives:** Kenneth Trettin and Martin Richardson

**Western Representatives:** Richard Riley and Scott Troutman

**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. Phone 608-238-4420

**Awards Chairman:** Alan Hicks, 131 Greenwood Ave, Madison, NJ 07940-1731.

**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 14225, 00149 Roma Trullo, 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 President.)

Homer L Neel 3795  
Gerald E Noeske 4768  
Bernard Raskind 4683  
Donald L Reese 3156  
J B Shastid 3778  
Robert M Wagner 1136

### **Dropped ("Attempted, Not Known")**

Stephen F Strother 2581

### **Name Change**

Kathie A Raymer 4708 to Kathie A Schey

### **Life Member**

LM15 (4555) Paul K Weidhaas

### **Directory Update**

*The following members have had changes posted to the Editor's ARA membership computer database since the publication of the last Secretary's Report. In some instances changes may involve collecting interests which will not show on this listing.*

**Aldrich, Michael** 2138, Box 130484, St Paul, MN 55113  
USA Phone 612-633-6610

**Backstrom, Jerold H** 4775, 4411 Cedar Scenic Road  
N, Baxter, MN 56401-9650

**Bemis, Charles E** 4776, 17 Bobolink Lane, Enfield, CT  
06082

**Betts, Carl W** 1675, 3 Stone Forge Road, Andover, NJ  
07821

**Bradmillar, Michael** 4581, 29357 Hillrise Dr, Agoura  
Hills, CA 91301

**Byrum, Donald A J** 1793, 6705 LaRue Circle, North  
Richland Hills, TX 76180

**Coulter, William H** 1258, Box 1785, Statesville, NC  
28677-1785 Phone 704-546-7441

**Crosson, Vincent A** 1645, Box 280034, East Hartford,  
CT 06108

**Deacon, John W** 4812, 15 Reese Dr, Austin, TX 78745-  
2612

**Dow, Jeffrey M** 2648, Box 47513, Plymouth, MN 55447  
**Dumaine, Gretchen W** 2278, 901 S 4th St, La Porte, TX  
77571-5043

**Fiddler, Thomas D** 4832, 3467 E Layton Ave #2,  
Cudahy, WI 53110

**Fowler, Campbell F** 1914, 1708 Second Ave S, Great  
Falls, MT 59405

**Gaspar, Dr Peter** 3358, Dept of Chemistry, Campus  
Box 1134, Washington University, St. Louis, MO 63130

**Gelman, Daniel S** 2770, Box 38576, Hollywood, CA  
90038

**Hoyt, Frederick B** 2966, 600 North School Street,  
Normal, IL 61761

**Jardine, S** 4594, PO Box 167498, Alberton,  
Brackendowns 1454 South Africa

**Johnson, Dr Karl A** 3674, 415 Pasel del Mar, Palos

Verdes, CA 90274 USA

**Keeley, Roy** 4750, 10675 Salt Aire Road, Theodore, AL  
36582-8267

**Kelton, Eugene** 4678, 2321 Amherst St, Ft Collins, CO  
80525

**Lowe, Robson** 1229, 23 Bodorgan Road, Flat 1,  
Bournemouth, BH2 6NQ United Kingdom

**McNeil, Michael B** 1026, Box 5643, Derwood, MD  
20855-0643 USA

**Murty, Y S** 3518, A.F.A.-Cum-Under Secretary, Office  
of the R.D.C.(S.D.), Berhampur, Dist-Ganjam, Orissa  
760 004 India

**Olshevsky, George** 3979, Box 16924, San Diego, CA  
92176-6924 USA

**Ondrusek, Allan J** 4854, Rt 2, Box 252, Shiner, TX  
77984-9788

**Osaki, Junichi** 4783, Satie-Minamiasagaya 302,  
Asagayaminami 3-6-7, Suginamiku Tokyo, 166 Japan

**Reischerl, Frank** 4867, Box 1628, Manchester, CT  
06045 USA

**Robinson, Ronald A** 2994, 303 West Capitol Ave, Little  
Rock, AR 72201

**Ross, Robert A** 4559, Box 1661, Kodiak, AK 99615

**Sage, S H R** 4113, 652 West Onondaga Street, Syra-  
cuse, NY 13204-3711

**Schroeter, Jean E** 3657, Treasure Island, 3703 El  
Camino Real, Palo Alto, CA 94306-3315

**Shay, Charles Brian** 4684, 2730 S Stewart Ave, Spring-  
field, MO 65804-3859

**Spira, Robert A** 4718, 215 E 86th St, New York City, NY  
10028

**Steen, Piet** 1416, Box 6420, Hinton, AB T7V 1X7  
Canada

**Stirling, David M** 2932, 28 Ingleston Ave, Dunipace,  
Denny, Stirlingshire FK6 6QP United Kingdom

**Warren, Thomas M** 4499, 8132 Meadowbrook Dr,  
Indianapolis, IN 46240-2600 USA

**Weber, Russell E** 3149, 415 Russell Ave #1006,  
Gaithersburg, MD 20877-2843

**Wenck, Charles F** 4646, 408 W Ave A #14, Hooks, TX  
75561-5034

### **Contributing Members for 1991**

*(An asterisk [\*] denotes members who contributed more  
than the minimum \$27.00)*

Michael E Aldrich

Louis S Alfano

David J Anderson\*

Fred C Ballman\*

William A Barber

Cyril F Bell\*

Thomas A Black, Jr\*

Brian M Bleckwenn

John F Bonner

George Q Booth

Wilson E Born\*

William E Buford

Jonathan D Bulkley\*

William E Carrick\*

Richard C Celler\*

Dr Victor J W Christie\*

Tommy D Clark

Larry Cohn

John M Conklin\*

Anne Crane\*



Stuart Davis  
W R DeKay  
Robert A Dewey, Jr\*  
Francis J Dujmic\*  
Gerald R Engstrom  
Glenn R Faust\*  
Andrew P Ferry\*  
William G Fessler  
Richard Friedberg\*  
Gene R Gauthier  
Jack Golden  
Myrna Golden  
Michael A Gromet\*  
Hans Paul Hager  
Cline A Handy\*  
Roy E Hansen  
Christopher G Harman\*  
Thomas L Harpole, Jr  
Peter H Hazdovac  
Walter H Hoffmann\*

William W Hunnell  
Henry G Ibsen\*  
Herman Ivester  
Eric Jackson\*  
Robert E Juceam  
John Keck  
James H Kinley\*  
Adolph Koepfel\*  
Fred J Kolcz  
George J Kramer\*  
Matthew O Kramer  
William G Krempfer\*  
L Landau\*  
Coleman A Leifer  
Ronald E Leshner  
Scott W Leslie\*  
Edward N Lipson\*  
Carter Litchfield  
Russell J Logan  
Rodney Lukas

Joseph L Markey  
William T McDonald\*  
Harold McLaughlin\*  
Ira L Moss\*  
Howard D Nelles  
Frank Q Newton, Jr\*  
J Kenney Newville  
S R Noble\*  
Raymond E Petersen, Jr  
Peter V N Philip\*  
Peter V Pierce  
Thomas W Priestner\*  
Bob Prince

Daniel L Rhoades  
Sanford Riesenfeld  
Fred Schuepbach  
Richard D Sheaff  
Richard Simchak\*  
John L Slane  
Samuel S Smith  
Stanley R Trychel  
Walter P Vetter\*  
Abner Weed, Jr  
Leroy D Willey\*  
Darwin R Williams\*  
Nathan Zeitlin

### Membership Summary

Previous membership total .....	1404
Applications for membership .....	10
Resigned .....	-15
Dropped .....	-1
Current membership total .....	1398

## First Issue Precancels a call for assistance

by Michael J. Morrissey, ARA

I am in the process of composing a catalog and handbook of the printed proprietary precancellations on the first issue United States revenue stamps. Information has been gathered over a period of more than twenty years, yet I am sure that there are items out there that are not in the present listing and that is the purpose of this plea.

I believe that in this endeavor accuracy and a measure of completeness are primary goals. To that end I intend to show a picture of every type cancellation known and list it on every stamp known in every color, date, position etc. to include varieties. As you can see, this listing could amount to quite a few line items.

In the event that you are the owner of any first issue revenue stamps with what appear to be *printed* precancellations, that is those produced in a printing press from movable metal type as well as those that may be lithos, electros or the like, i.e.: the Poland's Magic Powders and the Fire & Waterproof Cement,



*Two well known printed cancellations on First Issue revenues which were in the recent Joyce sale.*

please make a reasonably good quality photocopy of the items for me. Please note the color of the overprints, if other than black, and any other feature that may not be apparent from the picture and sent to the author. If in doubt, let me be the one to de-

cide by viewing at least a good quality photocopy, photograph or the actual stamp. I will be happy to reimburse you any expense. Anonymity will be observed unless you give specific instructions to the contrary.

Send photocopies, notes, listings etc. to: Michael J. Morrissey, 1st Issue Precancel Project, Box 441, Worthington, OH 43085.

### Atalaya—continued from page 14

philatelic marketplace about 110 years ago. Other items include part three of the Rattlesnake Island locals, curiosities from Equatorial Guinea, descriptions of several new cinderella coins as well as cinderella book reviews and news.

A sample copy is available by air for \$2, a two issue (one year) subscription for \$4 or 20 back issues for \$15 (by sea, \$20 by air). US banknotes are preferred but other western currencies are also accepted. Write to Christer at Kungsgatan 23, S-302 45 Halmstad, Sweden.



# ERIC JACKSON

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

## MAIL AUCTION #69

CLOSING DATE: March 17, 1992

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 (\*).

### REFUGEES AND STATELESS PERSONS

The following nine lots are stamps that were used on identification certificates of refugees after World Wars I and II. Catalogue numbers used are from CATALOGUE DES TIMBRES FISCAUX DE FRANCE, ARA FRANCE, 1990 edition. Catalogue values, when stated, are in French Francs.

1	LEAGUE OF NATIONS #5, 1930 5 Gold Francs, English inscriptions, heavy crease results in tears and small holes, Rare PHOTO	-----
2	-#8, 1926 5 Gold Francs, French inscriptions, VF small thin, Rare PHOTO	-----
3	-#9, 1927 5 Gold Francs, French inscriptions, VF creased, Rare PHOTO	-----
4	-#10, 1928 5 Gold Francs, French inscriptions, VF crease, Rare PHOTO	-----
5	-#14, 1932 5 Gold Francs, French inscriptions, heavy creases result in paper loss, Rare PHOTO	-----
6	SPANISH REFUGEES #63*, 1937 1.25 Gold Francs, F PHOTO	100.00
7	INTERGOVERNMENTAL COMMITTEE FOR REFUGEES #81*, 1947 1.25 Gold Francs, for Russian Refugees, VF PHOTO	200.00
8	-#100*, 1947 1.25 Gold Francs, Central Russia Office, VF PHOTO	200.00
9	INTERNATIONAL ORGANIZATION FOR THE REFUGEES #112*, 1948 5 Gold Francs, Central Armenia Office, VF PHOTO	200.00

### UNITED STATES Scott Catalogue Numbers

10	UNITED STATES PASSPORT, issued 1884, with 7 various Cuban revenues affixed; document has a fabulous watermark, but suffers from age and folds which result in tears	-----
11	TELEGRAPH 373 F-VF	8.00
12	374 F-VF	12.00
13	374 unused, thin spot PHOTO	140.00
14	374a unused, crease, thin at upper right corner PHOTO	125.00
15	375* F PHOTO	100.00
16	872* F	10.00
17	872a unused, horizontal pair imperf between, VF	40.00
18	971 unused, VF	20.00
19	1074 unused, F-VF small thin PHOTO	75.00
20	1077* VF crease PHOTO	70.00
21	1172* F	5.00
22	1472 VF few short perfs	16.50
23	1475 F crease	27.50
24	15710a* single, VF	10.50
25	15712 VF thin PHOTO	140.00
26	15716 unused, VF small thin PHOTO	90.00
27	15727* VF	25.00
28	15731* F	22.50
29	15733 F-VF lightly soiled	12.50
30	15741* F-VF	15.00
31	15751* F	20.00
32	157012* VF crease PHOTO	60.00
33	157024* VF	20.00
34	16713 unused VF	17.50
35	1672 unused, F	20.00
36	1673 unused, F	22.50
37	1674 unused, F-VF	25.00
38	16742* F-VF	12.50
39	1677 unused, F	25.00
40	1679* F	25.00
41	REVENUE R61b F-VF pulled perf PHOTO	100.00
42	R150 F thin spots PHOTO	500.00
43	R227 punch cancel, F PHOTO	200.00
44	R242* F straight edge	25.00
45	R243* F straight edge	15.00
46	R245* VQ-F straight edge at top	20.00
47	R251* plate #22347 block of six, F	20.00
48	R259 F straight edge at bottom	35.00

49	R260* plate #22364 block of eight, F-VF PHOTO	60.00
50	R261* plate #27237 block of eight, F	40.00
51	R273 F-VF straight edge at top	20.00
52	R288* sensitive ink variety, VG	7.50
53	R289* sensitive ink variety, F-VF	7.50
54	R290* sensitive ink variety, F-VF	20.00
55	R293* F-VF straight edge at bottom	40.00
56	R297* VF straight edge at bottom	27.50
57	R300* sensitive ink variety, VF PHOTO	40.00
58	R301* sensitive ink variety, VF PHOTO	40.00
59	R302* sensitive ink variety, VF PHOTO	30.00
60	RC2* F-VF straight edge	25.00
61	RC3A* F-VF straight edge	35.00
62	RC20 F-VF few short perfs	10.00
63	RD11 F	7.75
64	RD20 cut cancel, F thin spot	17.00
65	RD24 staple holes, F-VF	15.00
66	RD31* F-VF	2.00
67	RD54* VF straight edge at top	12.50
68	RD63 perfin, F few short perfs PHOTO	125.00
69	RD76 F	22.50
70	RD78 VQ straight edge at right	30.00
71	RD81* F-VF	20.00
72	RD104* F	6.00
73	RD110 F straight edge at bottom & right	37.50
74	RD126 F-VF	3.50
75	RD130 F	12.50
76	RD131* F	15.00
77	RD150* F-VF	6.00
78	RD153* F-VF	18.00
79	RD156 F	25.00
80	RD174* F-VF	16.00
81	RD219* F	3.50
82	RD229 F	30.00
83	RD246* F-VF	6.00
84	RD277 F	14.00
85	RD279 cut cancel, F	10.00
86	RD281 F-VF	15.00
87	RD283 F-VF PHOTO	30.00
88	RD307 F PHOTO	50.00
89	RD308 cut cancel, F-VF PHOTO	75.00
90	RD309 F-VF PHOTO	80.00
91	RD334 cut cancel, VF PHOTO	30.00
92	RD338 cut cancel, F	50.00
93	RD359 F	45.00
94	RD365* F	20.00
95	RE19* F-VF straight edge at top	30.00
96	RE23 F	8.00
97	RE33 F-VF light soiling	3.00
98	RE40* F	24.00
99	RE56 small tack holes, light staining	35.00
100	RE105 VF staple holes	14.00
101	RE107 VF	6.25
102	RE148 F-VF perfin, creases	50.00
103	RE160* F	17.50
104	RE162 F-VF appearance, repaired	70.00
105	RE164 F staple holes, light soiling	30.00
106	RE165 F-VF staple holes, light soiling	20.00
107	RE169 staple holes, rust stains	200.00
108	RE171 staple holes, heavily varnished PHOTO	175.00
109	RE180* F	7.50
110	RE184* VF	30.00
111	RE186* F-VF	16.00
112	RE195* F	50.00
113	RE197 F creases	60.00
114	RF2* VF	4.50
115	RF3* F-VF	4.00
116	RF14 F-VF PHOTO	75.00
117	RF21* F-VF	15.00
118	RF24* F-VF	10.00
119	RF25* F-VF	10.00
120	RQ21 F-VF crease	30.00
121	RH2 F-VF straight edge at bottom	9.00
122	RJ1 F PHOTO	60.00

123	RN-81 New York, Providence & Boston RR Co, First Nat. Bank, Stonington, CT, check, F-VF	-----
124	RN-81* T. Kingsford & Son, Oswego, NY, draft, VF	3.00
125	RN-C1 Bowling Green Savings Bank, Tenth Nat. Bank, NY, check, VF	-----
126	RN-C2* Bowling Green Savings Bank, Grocers Nat. Bank, NY, check, VF	30.00
127	RN-C13 L. H. Hershfield & Bro., Helena, Montana Terr., draft, vignette of miner and dog, F	15.00
128	RN-D1 Hatch & Watson, Bankers, Bridgeport, CT, check, VF	-----
129	RN-D1 Connecticut Trust and Safe Deposit Company, Hartford, CT, check, F-VF	-----
130	RN-D1 First Nat. Bank of Cooperstown, NY, draft, vignette of Leatherstocking, VF	-----
131	RN-D1 L. von Hoffman & Co., Nat. City Bank, NY, check, VF	-----
132	RN-D1 J. B. Townsend, Provident Life & Trust Co., Philadelphia, PA, check, VF	-----
133	RN-D1* Banking House of Battles & Webster, Girard, PA, draft, vignette of indian drinking from stream, VF	-----
134	RN-D1 Miners Savings Bank, Wilkes Barre, PA, check, F-VF	-----
135	RN-D3 Farmers & Mechanics Nat. Bank, Philadelphia, PA, check, F-VF	4.50
136	RN-E4 Glover, Warner & Clark, Hatch & Watson, Bankers, Bridgeport, CT, check, VF	-----
137	RN-G1 Donohoe, Kelly & Co., Bankers, San Francisco, CA, check, VF	-----
138	RN-G1 City Nat. Bank, Bridgeport, CT, check, F-VF	-----
139	RN-G1 Peoples Nat. Bank, Rock Island, IL, draft, vignette of locomotive, on blue paper, VF	-----
140	RN-G1 L. H. Hershfield & Bro., Helena, Montana Territory, draft, VF	-----
141	RN-G1* American Gas Machine Manuf. Co., Nat. Broadway Bank, NY check, vignette of eagle on globe, VF	-----
142	RN-G1 Wm. A. Butler, Grand Central Bank, NY, check, F	-----
143	RN-G1 Clinton Nat. Bank, Clinton, NJ, draft, ABC engraved, two vignettes of women, VF	-----
144	RN-H3 Third Nat. Bank, Philadelphia, PA, check, F-VF	-----
145	RN-H3 Pennsylvania Co. for Insurances on Lives and Granting Annuities, Philadelphia, check, VF	-----
146	RN-I1 Glendinning & Davis, First Nat. Bank, Philadelphia, PA, check, VF PHOTO	175.00
147	RN-I2 Bank of North America, Philadelphia, PA, check, VF PHOTO	300.00
148	RN-L13 Farmers & Mechanics Nat. Bank, Philadelphia, PA, check, F, small tear at lower right, lower left corner nicked, Rare stamp PHOTO	250.00
149	RN-X7 Pyncheon Nat. Bank, Springfield, MA, check, VF	-----
150	RN-X7* New England Trust Co., Boston, MA, check, VF	-----
151	RN-X7 Electric City Bank, Niagara Falls, NY, check, VF	-----
152	RN-X7 Nat. New Haven Bank, CT, check, VF	-----
153	RN-X7 J & E Stevens Co., Cromwell, CT, draft, VF	-----
154	RO48id vertical pair imperf horizontally, F usual rough perfs PHOTO	175.00
155	RO118a F creases PHOTO	90.00
156	RS14d* F-VF PHOTO	60.00
157	RS99d F-VF thin spot, small sealed tear, some perfs clipped as usual PHOTO	950.00
158	RS181d F-VF usual crease, small abrasion, few short perfs PHOTO	80.00
159	RS260b F couple short perfs at top PHOTO	90.00
160	RV82 used on certificate in Philadelphia, VF	25.00
161	RZ2* VF staple holes	20.00
162	RZ2* VF 4mm closed tear	25.00
163	RZ3* VF	15.00
164	RZ4* VF staple holes	15.00
165	RZ5* VF	15.00
166	RZ6* VF	20.00
167	RZ11* VF pinhole, unpriced in Scott	-----
168	TOBACCO Springer TF3 F thin	6.00
169	-TF91a VF punched remainder	27.50
170	-TF178A VF couple tiny faults PHOTO	15.00
171	-TF180A F couple tiny faults	20.00
172	-TF181A F large sealed tear	22.50
173	SPECIAL TAX STAMP Billiard or Pool Room Premises, 1949, with coupons for one table for six months, F, small thin	-----
174	-Coin-Operated Amusement Devices, 1949, coupons for one device for ten months, 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

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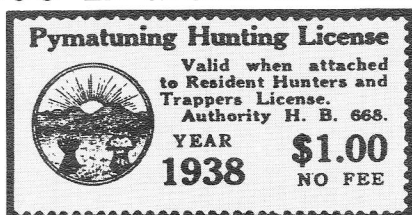
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