

The American Revenuer

IN THIS ISSUE:

- Pay to the Order of...(14): The Check Printer's
Restrictive Clauses on the Instruments Imprinted
by Butler & Carpenter 153
- The Revenue Stamps of Chile: Section 4—
General Fiscals Overprinted for Departmental Use . 156
- India: Alwar and Bharatpur common designs 159

The type a
overprint of 1922 used by the Judicial
Department of Chile. The catalog, inside, page 156.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

SEPTEMBER 1992

Volume 46, Number 8
Whole Number 448

ARE YOU LOOKING TO DISPOSE OF SOME OR ALL OF YOUR COLLECTION?

WHY GET A WHOLESALE PRICE?

GET THE MARKET PRICE

Michael E. Aldrich is currently accepting consignments for his spring auction. If you have any questions regarding consigning items to an auction...call, fax, or write:



MICHAEL E. ALDRICH

Post Office Box 130484, Saint Paul, Minnesota 55113
Phone: 612-633-6610 Fax: 612-633-8830

ARA

ASDA

APS

U.S. Revenue Specialists

Established
1960

REV-IN-U-STAMP

U.S. Revenues Wanted
Buying — Selling
U.S. Revenue Taxpays
Ration Stamps—Tobacco—Cigar—Cigarette
Snuff—Beer—Wine—Liquor
Revenue—Cinderella Groups
(Richard Walla, ARA)
75 Bay Terrace
Staten Island, NY 10306
(718) 987-2049
APS - PSS - SRTC -ARA

U.S. Revenue Newsletter
monthly

IMMEDIATE PAYMENT

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

W. G. KREMPER

P.O. BOX 693, Bartow, FL 33830
Phone 813-533-9422 (evenings)



GLASS SLIPPER, P.O. BOX 62, YORK, ENGLAND, YO1 AYL

offering you more than ever before:

POSTAL AUCTION

of revenues, locals, perfins and
cinderellas

FIXED PRICE SALES

"Rambler's Cinderella Shop" sales circuits and photo-approvals

BOOK LIST

over 100 revenue titles plus nearly 100
non-revenue titles

NEW! EPHEMERA POSTAL AUCTION

Send for details and catalogs, stating interest

VISA, MasterCard, US \$ checks welcome
Andrew Hall, ARA

Phone UK + 904 701 505

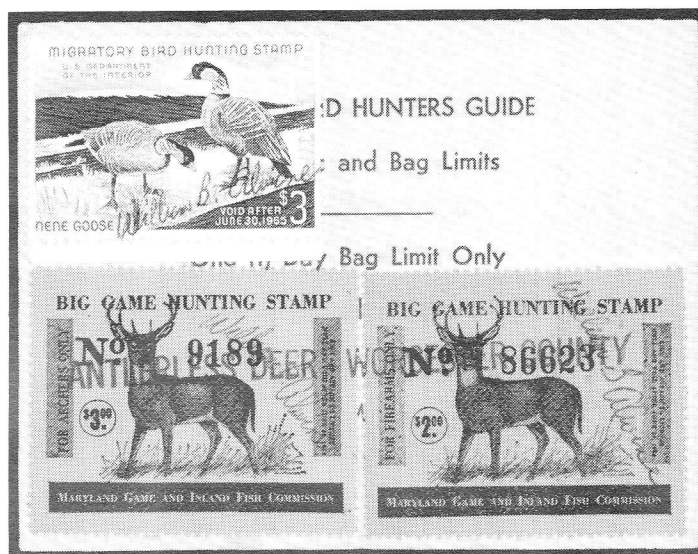
FAX UK + 904 702 684



WANTED

HIGHEST PRICES PAID FOR:

1. Pre-1920 Hunting and Fishing Licenses From Most States
2. Pre-1940 Pictorial Hunting and Fishing Licenses From Any State — Especially California
3. 1937 – 1975 Licenses with State Hunting and Fishing Stamps Affixed to Them From Most States — Especially Ohio 1938 - 1945



Call or Send Photocopies
for My Offer

DAVID R. TORRE
P.O. Box 4298
Santa Rosa, CA 95402
(707) 838-2565

Your Store-Bought Album Is Obsolete!!!

Exactly where do you put that one-of-a-kind horizontal pair you bought last year? Or how about that very fine Documentary on cover? Not to mention your RN collection. These are just a few of the common problems which can be solved by Z-pagez, the 21st century solution for your 18th and 19th century collections.

Have An Award Winning Exhibit!*

Have your Album fit Your Collection

instead of the other way around!

We Turn Your Sketch/Design

Into A High-Quality Display Page!

Z-pagez™ always fit your collection because they are *laserprinted to your specifications*. You determine the layout of your album pages, one by one. You say what goes where and how you would like it labeled. We, professionally layout and typeset your design, returning to you a completely unique album or exhibition page. Of course, if you need layout advice, our 30 years of Philatelic/Layout/Graphics experience, is available *free of charge*. Each page is printed on 100% acid-free paper stock.

*Recently, an exhibit using our Custom Laserprinted Z-pagez™ Won the MAVEX Gold Award for Best Topical.

Send your sketch or specifications along with your phone number. When we receive your sketch, we will call collect to discuss your needs and provide a quote.

Z ALBUMWERKZ

4037 Rush Blvd.

Youngstown, OH. USA

44512-1234



We're Fiscally Responsible as Both Buyers and Sellers.

We handle

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

How do we sell?

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

How can we help you?

RICHARD FRIEDBERG

Masonic Building Suite 106

Meadville, PA 16335

814-724-5824

ARA

ASDA

APS

U.S. REVENUES

Specialized stock of all Scott-listed revenues including Private Die Proprietaries, Reds, Greens, Silver Tax, Telegraphs and all other back-of-the-book items U.S. Mint Cut Squares and Entires Unlisted, Springer listed, Cinderellas UNITED STATES, CANADA, WORLD-WIDE TELEGRAPHS—REVENUES STOCK OF ALL U.S. MATERIAL WANT LIST WELCOMED Also buy collections and holdings

Herbert Portnoy

P.O. Box 146

Skokie, Illinois 60077

(708) 673-5009

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

AUCTION SCHEDULE

US & Worldwide Stamps & Postal History

Auction No. 222
November 13-14, 1992
Collectors Club, NYC
Contains better revenues & wines

Auction No. 223
January 29-30, 1993
Collectors Club, NYC
Consignments now being accepted

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

AN INVITATION TO CONSIGN

Individual stamps, covers or collections for Public Auction or Private Treaty Sale

WE ALSO PURCHASE OUTRIGHT!

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

Catalog Subscriptions	N. America	Overseas
1 Year with Realizations	\$10.00	\$18.00
1 Year Catalog Only	\$7.50	\$15.00
Sample with Realizations	\$1.50	\$2.50
Sample Catalog Only	\$1.00	\$1.50

Jacques C. Schiff, Jr., Inc.

195 Main Street

Ridgefield Park, New Jersey 07660

201-641-5566 • from NYC 662-2777

ARA



QUALIFIED AUCTIONEER



Licensed and Bonded Auctioneers • Est. 1947

UNITED STATES TELEGRAPH STAMPS AND FRANKS

A comprehensive text book by George Jay Kramer

Areas of coverage include United States Telegraph Revenue Stamps used during and after the Civil War, usages as concerning local stamps used in the mid-nineteenth century as well as seals and labels of the private telegraph companies.

The main body of this hardbound book is devoted to an in-depth study of the twenty six companies which issued stamps and/or franks. Where possible, a listing of covers and message forms is included. There are 206 pages which contain over five hundred illustrations including 77 in color. A limited edition of 500 of which 50 are deluxe leather bound and numbered.

A separately bound 40 page 1992 Pricing Guide and Control Number Guide accompanies the book.

Published by and available from: The Collectors Club
22 East 35th Street
New York, New York 10016
Fax: 212-481-1269

Also available through many revenue dealers

Price 55.00
Deluxe edition 85.00
Postpaid if prepaid

The American Revenuer

The Journal of International Fiscal Philately

Volume 46, Number 8

September 1992

Whole Number 448

The Editor Notes...

...that the project to reprint the early issues of TAR has been rejected by the Board of Directors for the present. Although it was apparent that probably sell enough copies to make the project work, the majority of the Board did not want to risk the money. Strong consideration was given to the fact that for the first several years TAR was dreadfully written and pro-

duced and contained few articles of any lasting value. ...that the June issue of TAR was mailed in Madrid, Iowa, (near Des Moines) on July 27 and the July-August issue was mailed on August 17. We will continue to publish our mailing dates so that if your issues take an excessive amount of time to arrive you may file a complaint with our local post office.

Auction Manager appointed, consignments needed

The ARA Board of Directors has approved the appointment of Martin Richardson as ARA Auction Manager, assuming the position previously held by Coleman Leifer. Martin currently is also serving the ARA as a member of the Board of Directors.

The last ARA Auction contained all of the consigned material that the Auction Manager held. As

result, new consignments are being sought at this time. The next auction will be announced when sufficient material has been consigned. Those interested should write Martin Richardson (Box 1574, Dayton, Ohio 45401) or telephone him (513-236-4058—this phone has an answering machine attached and your calls will be returned, so leave a message).

To the Editor...

In reference to the article by Paul Fresco (1992 June; 46:121) it should be pointed out that rarity of a stamp, or anything else, has little or no effect on its price or value. It is the relationship between supply and demand. If there is no demand for some unique stamp, it has no value. If, however, there are numerous collectors who desire that one stamp, they will bid the price up to get it; hence, value. Years ago,

there was so little demand for some European revenues that two dealers in the United States (V. Molder and J.V. Murray) would sell *any* for five cents each. In that way, I recall buying a block of four French revenues of the 1870s socked on the nose with a German military cancel. My cost was four time five cents or twenty cents, for a great rarity.

William Ittel

THE AMERICAN REVENUER

Editor: Kenneth Trettin
Rockford, Iowa 50468-0056.
Phone 515-756-3542 (no one else will answer)
or 515-756-3680. FAX 515-756-3352.

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

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

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1992 by The American Revenue Association.

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

The Check Printers' Restrictive Clauses on the Instruments Imprinted

by Butler and Carpenter

by Ben Czech

The current article explores those examples where a restrictive clause was added to a draft or receipt before it was sent to Butler and Carpenter for the imprinting of the revenue stamp. Excluded from this discussion are RN-H5 and RN-J9, in which the restrictive clauses are part of the printing plate used to imprint the stamps onto the check or sight draft.

There is only one restrictive clause relating to sight drafts and bank checks found on the instruments imprinted with the type H stamp by Butler and Carpenter or the successor firm of Joseph Carpenter of Philadelphia. The text reads "Good for Bank Check or Sight Draft Only" and is printed in black across the face of the H type imprinted stamp. It has been reported only on the drafts of S.C. Day and Sons of New Albany, Indiana (Figure 1). The face of the draft was printed by J.B. Lippincot and Company of Philadelphia. An examination of the positioning of the restrictive clause shows that it is constant with respect to the face of the document,

leading one to the conclusion that it was printed by Lippincot, not by the Carpenter firm. It should be noted that there is a similar clause printed in red on a sight draft of the Empire Transportation Company with a J imprinted stamp. The printer of this item has not been identified. Probably on the rationale that these clauses were merely applied at the whim of the printers, these clauses found on H and J imprinted documents were relegated to lettered varieties of RN-He (a form of second class citizenship, I suppose!).

In the last column (Pay to the Order of...(13), *The American Revenuer* 1992 May; 46:101) it was explained how the concern for underpayment led to the addition of the restrictive clauses to the American Phototype Company's imprinted stamps. It would appear that those clauses were added at the directive of the Commissioner of Internal Revenue. What about the clauses found on the H imprinted documents?

The earliest letter in the Butler and Carpenter

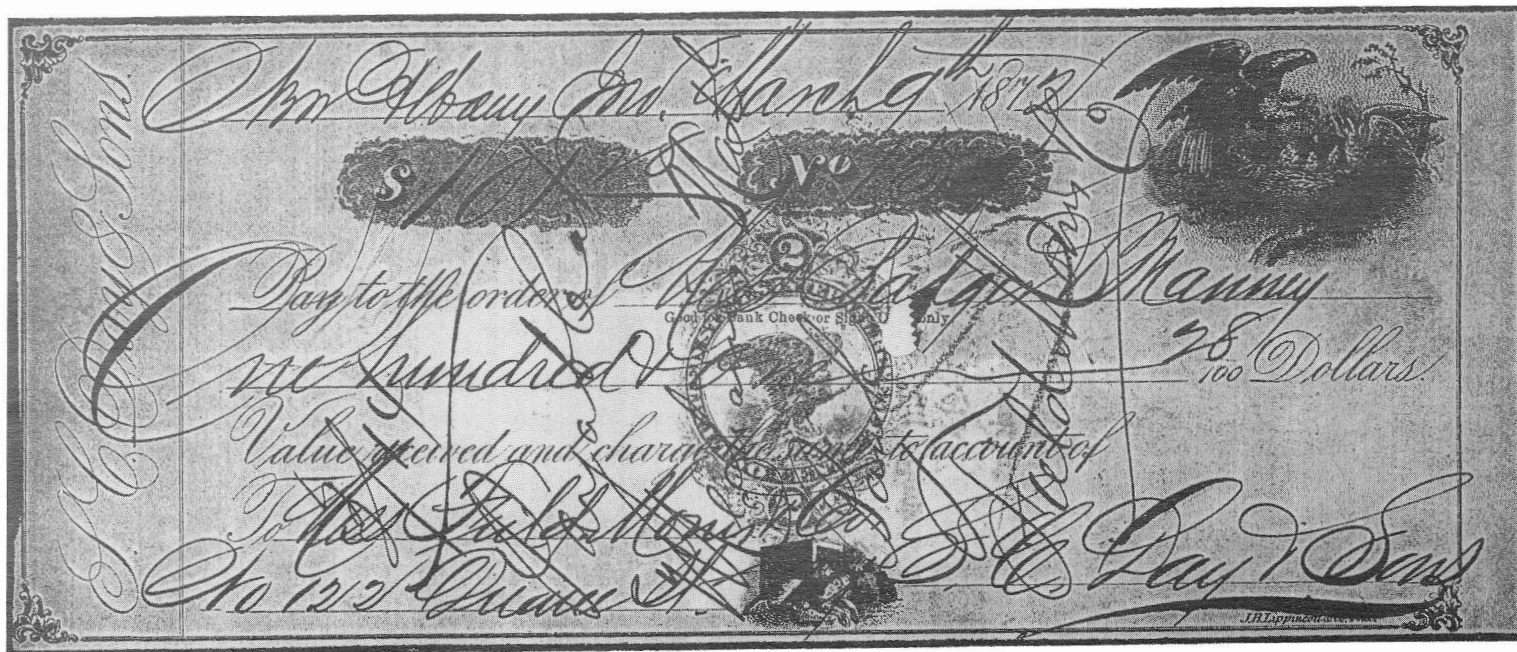


Figure 1. S.C. Day and Sons sight draft with restrictive clause, RN-H3f.

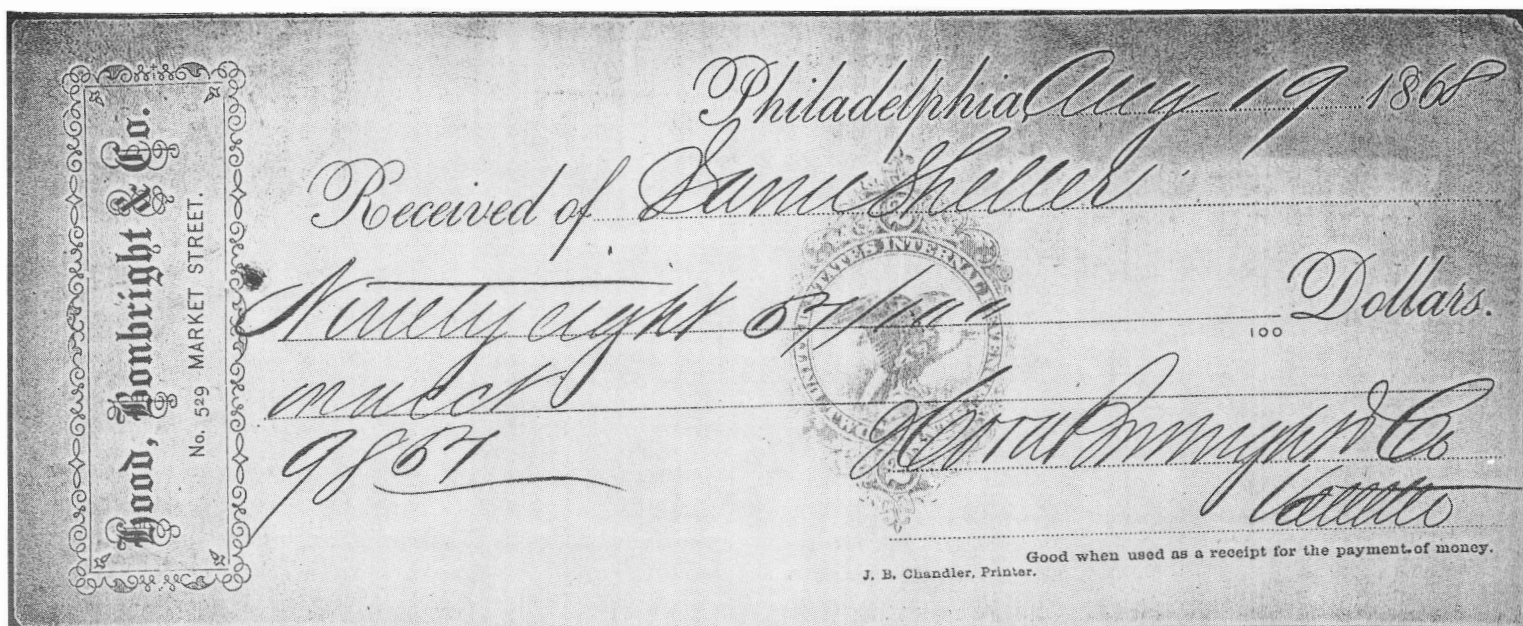


Figure 2. Hood, Bonbright and Co. receipt with restrictive clause, RN-H3e.

correspondence directly mentioning the restrictive clauses is dated January 15, 1868. It is written to Thos. Calvert of Detroit, Michigan, (undoubtedly representing Calvert Lithographing Company). The third paragraph of the letter reads:

"The receipts themselves, however, must have the words 'Good when used for payment of money' printed on each, and their general character meet the approval of the Commissioner of Internal Revenue ere we can print stamps thereon."

Here is a clue to how the April 15, 1867, letter of E.A. Rollins, Commissioner of Internal Revenue (Mahler, 1988, p. 178) to the American Phototype Company was being implemented with Butler and Carpenter. First, instruments were apparently being submitted to the Commissioner for approval. And secondly, and more importantly for the H instruments with restrictive clauses, the instruments had to have the restrictive clauses on them when they came to Butler and Carpenter for imprinting.

The requirement to submit the instruments to the Commissioner of Internal Revenue is mentioned in the May 11, 1867, letter by Butler and Carpenter to E.A. Rollins:

"Inasmuch as considerable inconvenience is resulting to parties ordering stamps printed upon documents in consequence of being required to first submit specimens of every form of instrument to your bureau for approval, and, as applications to us for such printing are almost invariably for stamps upon bank checks, we beg to suggest as a means to avoid the inconvenience of the present regulation, that we be authorized to print two cent stamps on bank checks generally, irrespective of forms, and continue to submit specimens of other instruments as heretofore."

It is unfortunate that we do not have the Commissioner's response, but we might infer from the January 15, 1868, letter to Thos. Calvert cited above that Butler and Carpenter's request for relief was granted and only sight drafts and receipts had to be submitted. Under this interpretation, it would appear that only sight drafts and receipts would be required to have the restrictive clauses present on the instrument.

The Scott catalog listing of these restrictive clauses omits the full text of the clauses and places the emphasis on the positioning on the instrument and whether the clause is printed in one line or two. Thus the clause (in one line) reading horizontally is RN-H3e. It is clear from Wald (1983) and Castenholz (1990) that there is some variation in the exact wording of the clauses with the presence or absence of "the" before the word "payment."

"Good when used as a receipt for the payment of money" in two lines (RN-H3c) exists on at least two different receipts. The clause is printed in black on the receipt of G.W. Blabon of Philadelphia. This is undoubtedly the item that is responsible for the Scott listing. However, there is also the similar receipt of Henry Disston and Son on which the clause is printed in orange. This same clause is also found printed in one line on the Hood, Bonbright and Company receipts (Scott RN-H3e).

"Good when used as a receipt for payment of money" (omitting the word "the") is found at the left reading upward on a Henry Disston and Son receipt (RN-H3d) and also at the bottom reading horizontally on receipts of the Franklin Sugar Refinery and David S. Brown and Company (both are listed as

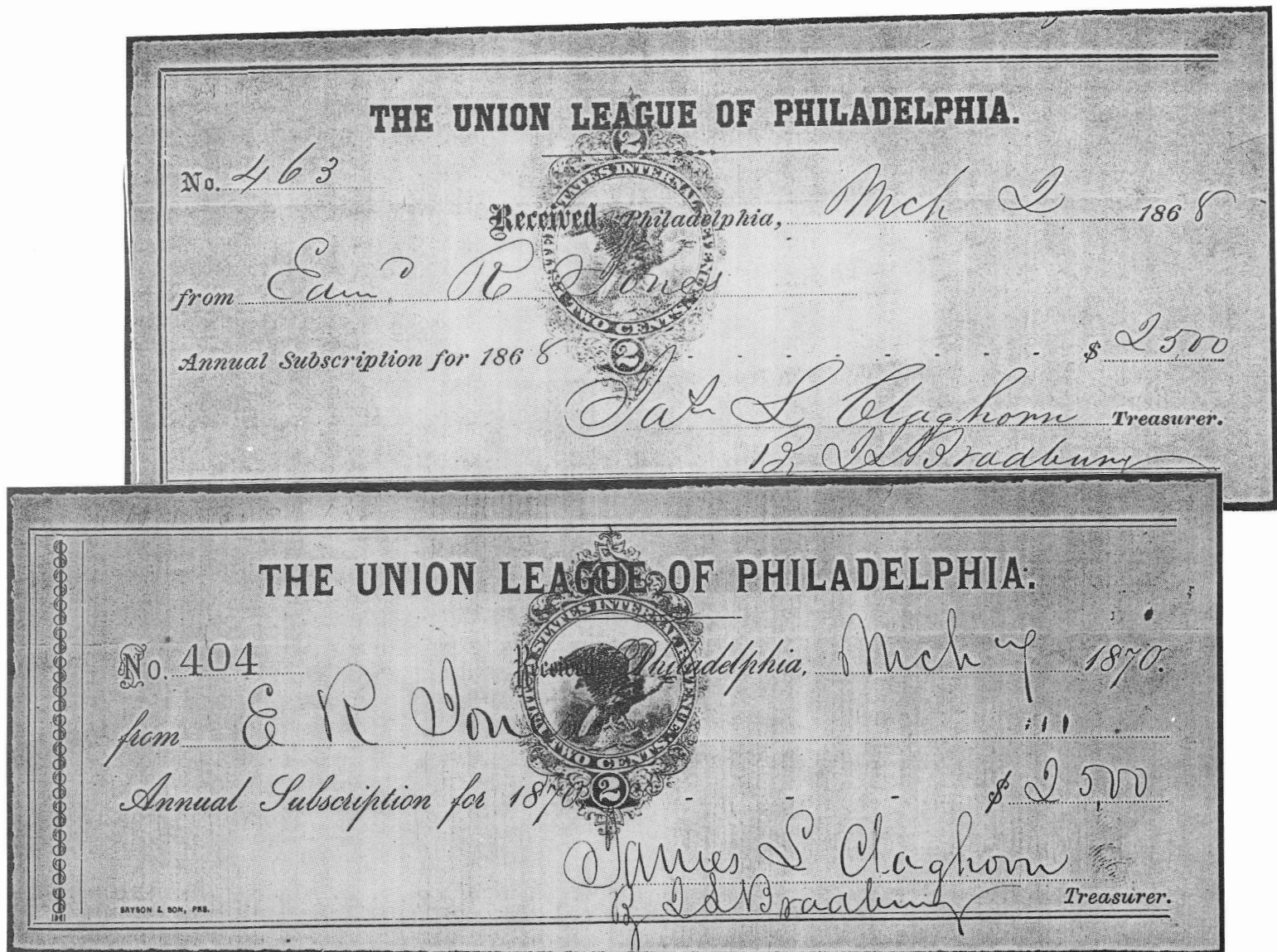


Figure 3. Union League of Philadelphia receipts with no restrictive clauses, RN-H3.

RN-H3e).

The earliest reported date of use to which I have found reference is April 22, 1868, on an RN-H3e, although the user was not specified. In my collection there is a Hood, Bonbright and Company receipt with Chandler imprint dated August 19, 1868 (Figure 2).

In light of this discussion, the receipts of the Union League of Philadelphia (Figure 3) dated 1868 and 1870 are most curious for their absence of restrictive clauses. One can easily understand the 1868 receipt as a generic receipt used over a period of several years and therefore not having the restrictive clause. Its use in 1868 is merely using up the remainders on hand. But the 1870 receipt would seem to have been printed at a time when the clauses were required

(e.g., a letter in the Carpenter archive dated December 3, 1869, mentions the requirement). How did this receipt escape having a clause imprinted on it?

Ronald E. Leshner, Sr., ARA

References

- Castenholz, B.J. *Field Guide to Revenue Stamped Paper, Part 4, The Eastern Central States*. Pacific Palisades, CA: Castenholz and Sons, 1990.
- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988.
- 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: American Philatelic Congress, 1983.

The Revenue Stamps of Chile

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

This listing is a continuation of a listing of Chilean revenue stamps previously appearing in *The*

American Revenuer. Scarcity ratings (SR) are used instead of prices. These ratings and other conventions are explained in the initial introduction.

Section 4 Documentaries General Fiscals Overprinted for Departmental Use

These stamps are general documentaries (impuesto) overprinted with department names. They were intended for departmental use but eventually they became available for general use. The basic stamps have been listed (Leland L. Crane and Rich-

ard F. Riley, *The American Revenuer* 1984, 38:147-56). The "G" number listed in parentheses is the catalog number of the basic stamp given in the earlier list. These stamps were overprinted in dark blue (B), black (Bk) or red (R) ink.

Administration



Overprint type a

Typographed or lithographed

Overprinted type a

1922-4 Unwatermarked Perf. 13-1/2 & 14 x 14-1/2

GA1	8-G	5c	deep gray blue (73) (B)	4
GA2	8-G	10c	dull green (G49) (B)	4
GA3	9-G	20c	yellow orange (G37) (B)	2
GA4	10-G	20c	yellow orange (G37) (Bk) ...	2
GA5	10-G	50c	grayish magenta (small 50) (G51) (B)	7



Overprint type b

Overprinted type b

GA6	8-G	2c	dull violet (G47) (B)	4
GA7	8-G	5c	deep gray blue (G73) (B)	7
GA8	9-G	10c	dull green (G49) (B)	7
GA9	10-G	20c	yellow orange (G75) (B)	2
GA10	10-G	40c	dull blue (large 40) (G50) (Bk)	3
GA11	10-G	50c	grayish magenta (small 50) (G51) (Bk)	7
GA12	8-G	90c	gray (G80) (Bk)	9

Engraved

Horizontal overprint

Perf. 14 x 14-1/2

GA13	11-G	1p	dark violet (G38) (Bk)	5
GA14	11-G	5p	dull green (G40) (Bk)	8

Judicial



Overprint type a

Typographed or lithographed

Overprinted type a

1922-4 Unwatermarked Perf. 13-1/2 & 14 x 14-1/2

<i>GJ1</i>	8-G	5c	deep gray blue (G73) (bk) ..	5
<i>GJ-2</i>	8-G	10c	dull green (G49) (B)	5
<i>GJ3</i>	9-G	20c	yellow orange (G37) (Bk) ...	5



Overprint type b

Overprinted type b

<i>GJ4</i>	10-G	20c	yellow orange (G75) (Bk) ...	5
<i>GJ5</i>	10-G	40c	dull blue (large 40) (G50) (Bk)	6
<i>GJ6</i>	10-G	50c	grayish magenta (small 50) (G51) (Bk)	7



Horizontal overprint



Diagonal overprint

Engraved

Horizontal overprint

			<i>Perf. 14 x 14-1/2</i>	
<i>GJ7</i>	11-G	1p	dark violet (G38) (Bk)	6
<i>GJ8</i>	11-G	2p	brownish orange (G39) (Bk)	6
<i>GJ9</i>	11-G	5p	dull green (G40) (Bk)	8
			a. diagonal overprint	8

Maritime Territory



Overprint type a

Typographed or lithographed

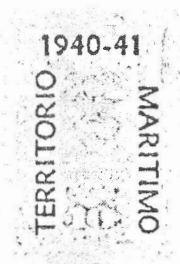
Overprinted type a

The type a overprint has TERRITORIO / MARITIMO reading upwards in two lines.

Prior to 1936 *Watermarked Perf. 14 x 14-1/2*

<i>GM1</i>	10-G	20c	grayish green (G221) (Bk); Pos 3	5
<i>GM2</i>	14-G	1p	dark brown (G149) (R); Pos 4	5
<i>GM3</i>	14-G	2p	deep blue (G150) (R); Pos 1, 3, 4	5
<i>GM4</i>	14-G	5p	Dark violet (G153) (R); Pos 3	5
<i>GM5</i>	14-G	50p	orange (G156) (Bk); Pos 3..	5

Note: All Type 14-G stamps are without date or control numbers.



Overprint type b

The overprint type b has TERRITORIO reading upward and MARITIMO reading downward.

Overprinted type b, yeardate added

1936-7

<i>GM6</i>	10-G	20c	grayish green (G221) (B); Pos 1	5
<i>GM7</i>	14-G	1p	dark brown (G149) (R); Pos 1, 2	5
<i>GM8</i>	14-G	2p	deep blue (G150) (R); Pos 1, 2	5
<i>GM9</i>	14-G	5p	dark violet (G153) (Bk); Pos 1	5

1938-39

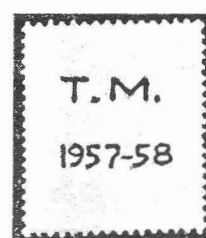
<i>GM10</i>	9-G10c	grayish red (G220) (B);	
	Pos 1	5
<i>GM11</i>	10-G 20c	grayish green (G221) (B);	
	Pos 1	5

1940-41

<i>G13</i>	10-G	10c	grayish red (G220) (Bk); Pos 2	5
<i>GM14</i>	10-G	20c	grayish green (G221) (Bl); Pos 2	5
<i>GM15</i>	14-G	2p	deep blue (G150) (R); Pos 1	5

1942-43 <i>Unwatermarked</i>				
GM20	14-G	2p	deep blue (G233) (R)	5
1943-44 <i>Watermarked</i>				
GM21	14-G	1p	dark brown (G149) (R); Pos 1	5
GM22	14-G	2p	deep blue (G150) (R); Pos 1, 2	5
1944-45 <i>Unwatermarked</i>				
GM23	9-G	10c	grayish red (G264) (Bk)	5
1945-46				
GM24	10-G	20c	grayish green (G265) (Bk) .	5
GM25	10-G	1p	light brown (G280) (R)	5
GM26	10-G	2p	grayish blue (G281) (R)	5
GM27	10-G	5p	violet brown (G282) (Bk) ...	5
1946-4				
GM28	9-G	10c	Grayish red (G264) (Bk)	5
GM29	10-G	2p	grayish blue (G281) (R)	5
1947-48				
GM30	10-G	20c	grayish green (G265) (Bk) .	5
GM31	10-G	5p	violet brown (G282) (Bk) ...	5
<i>Watermarked</i>				
GM32	10-G	1p	light brown (G298) (R); Pos 1	5
1948-49 <i>Unwatermarked</i>				
GM33	9-G	10c	grayish red (G264) (R)	5

<i>Watermarked</i>				
GM34	10-G	1p	light brown (G298) (R); Pos 2	5
GM35	10-G	2p	grayish blue (G299) (R); Pos 1	5
GM36	10-G	10p	brownish red (G301) (Bk); Pos 1	5
1950-51				
GM37	10-G	2p	grayish blue (G299) (R); Pos 1	5
1951-52				
GM38	10-G	1p	brown (G298) (R); Pos 1	5



Overprint type c

Overprinted type c.

1957-58 <i>Watermarked</i>				
GM39	15-G	20p	blue gray (G407) (R); Pos 1	5

ARA regional held, CA chapter organized

An ARA regional meeting was held at noon on August 30 during STaMpsHOW 92 in Oakland, California. President Richard Friedberg presided along with Vice President Eric Jackson with about 20 other members in attendance.

The meeting was a general discussion with the items discussed including future conventions. The next ARA convention will be at Chicagopex in 1993 and at SEPAD in 1994 (the Philadelphia National Stamp Exhibition). The Board of Directors has already approved the hosting of a hospitality suite at this and future conventions. The Selection of Martin Richardson as Auction Manager was also discussed [see story elsewhere in this issue].

The efforts of Richard Friedberg as President were applauded. He is retiring after eight years at the helm of the ARA. He mentioned that the three goals he had for the ARA when he became President have been realized through the work of many; these are placing the ARA on a sound financial basis, the recognition of the ARA as a non-profit organization

by the IRS and revenues accepted in FIP international exhibits.

Presidential candidate Ron Leshner was introduced to the assembled group. Ron is currently the Membership Director, a frequent contributor to *The American Revenuer* and the frequent exhibitor of wine stamps.

Immediately following the regional meeting, 14 area ARA members met for the purpose of forming a West Coast chapter. The enthusiastic collectors set the first meeting for Saturday, October 31, at 11:30 AM at the East Bay Collectors Club show in Walnut Creek, site of COALPEX. This will be a luncheon meeting with everyone introducing their specialties and themselves. If interested please call Jerry Lurie at 510-682-3020 or write to Box 5593, Concord, CA 94524 for membership information and directions. Lurie admonishes, "Let's have a good turnout and enjoy ourselves. I'll see you at the 'Creek' on Halloween."

India

Alwar and Bharatpur common designs

by A. M. Mollah, ARA

Some stamps of Alwar and Bharatpur bear striking resemblances to one another. It is only natural to think that the designs were developed from a common base. The same is also true for some of the stamped paper of these two states. Both the States of Alwar and Bharatpur belonged to the Rajputana group of states and were under the same Political Agent.



Alwar designs designated by Koeppel as type 30 and type 31.

Revenue stamps

Alwar's crossed-flag design (Koeppel type 31) was developed by De La Rue by replacing the vignette of the previous issue (Koeppel type 30) with the crossed-flag Coat of Arms. In their letter of January 1923 to the Accountant General of Alwar State, De La Rue suggested the use of "doubly fugitive purple ink...of such character that stamps printed therewith are secure against the removal (without material injury to the stamps) of both the Post Office obliteration and also of cancellation made with ordinary ink."

The stamps were finally issued in violet as well as red-brown.

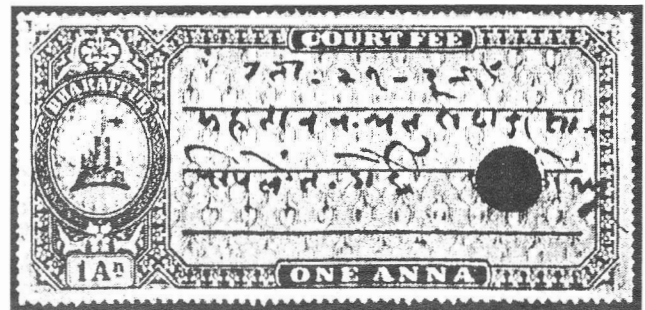
The Bharatpur type 21 revenue stamp was based on the Alwar type 30. The Political Agent wrote to De La Rue in April 1905 supplying a copy of the Alwar revenue and suggesting that the Bharatpur "Receipt Stamp should be this size, shape and colour, the following being the only difference. For 'Alwar Rajputana' substitute 'Bharatpur.' For Alwar crest substitute Bharatpur crest." De La Rue soon after developed the design of which a die proof was sent to the Political Agent for approval. The stamp was issued in various shades of violet.



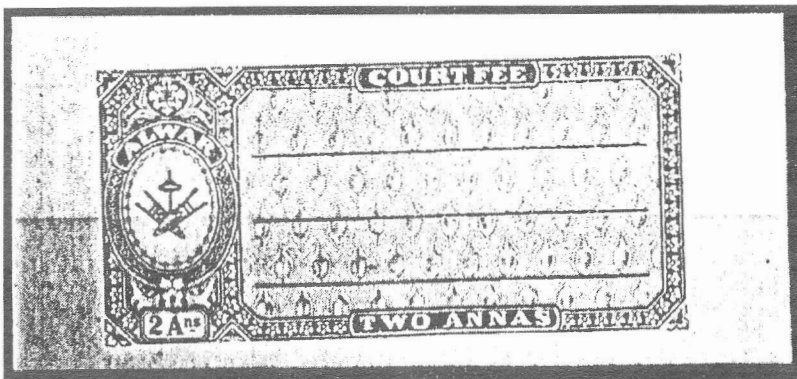
Bharatpur type 21 based on the Alwar type 30.

Court Fee Stamps

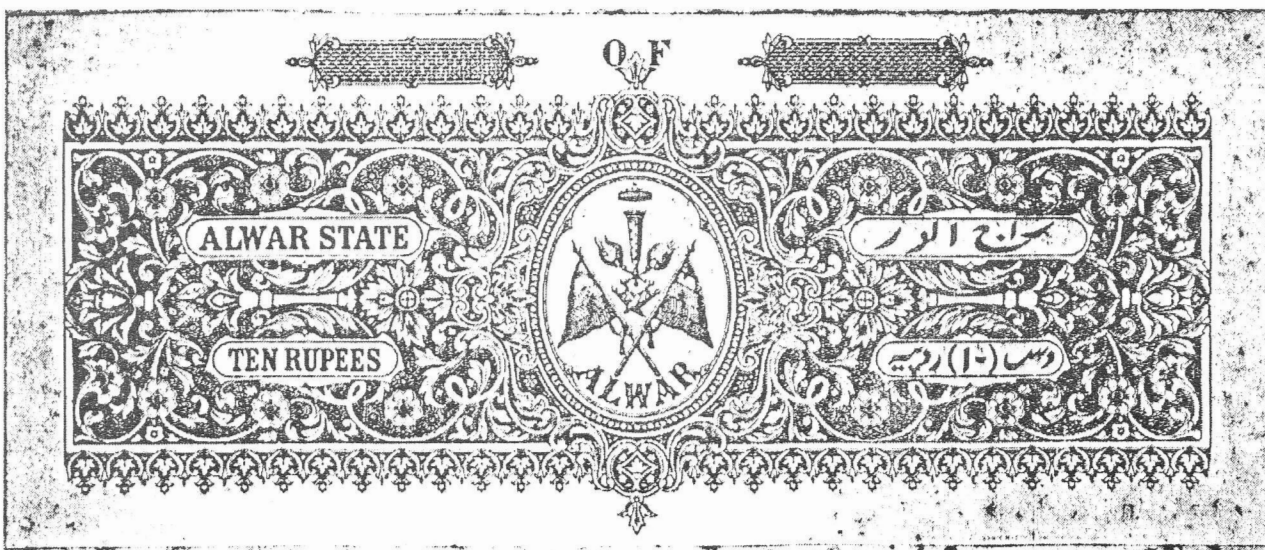
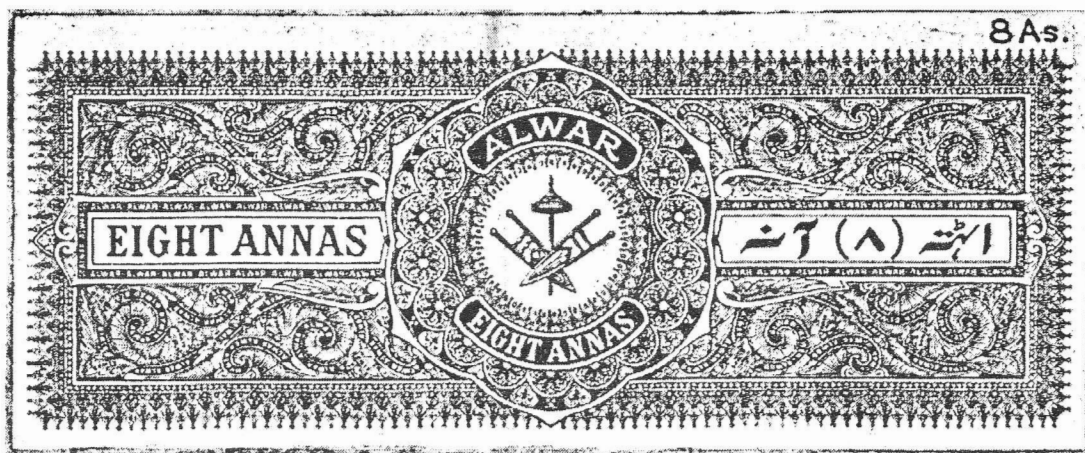
While printing Alwar type 5 Court Fee stamps De La Rue committed a blunder and attracted the following comment from the Political Agent, Alwar who wrote in December 1903 to De La Rue "that the adhesive stamps sent by you for the State are all of the same colour (green) irrespective of value...I have clearly stated that the stamps should vary in colour



The Alwar Court Fee stamp type 5 (left) and the Bharatpur Court Fee stamp type 4 (above).



An unrecorded type of Alwar stamped paper (right) and type 40 (below). Both from die proofs dated March 6, 1903.



according to value.... I think the least you can do is to repair the mistake by sending us fresh stamps." As we see from the catalog no fresh printing in different colors was undertaken, and the design was replaced in due course.

Bharatpur type 4 Court Fees have the same pedigree as may be seen by comparing the different elements with those of the Alwar design.

Stamped Paper

The Alwar unrecorded type, with a pair of crossed daggers as the vignette, was the first to be designed by De La Rue in March 1903. Along with this, Koeppl type 40 was recorded by De La Rue, also in March 1903.

Bharatpur type 20 stamped paper was adopted from the Alwar unrecorded type by changing the vignette as well as the embedded State names in the design. One of the die proofs of this design was dated September 1905.

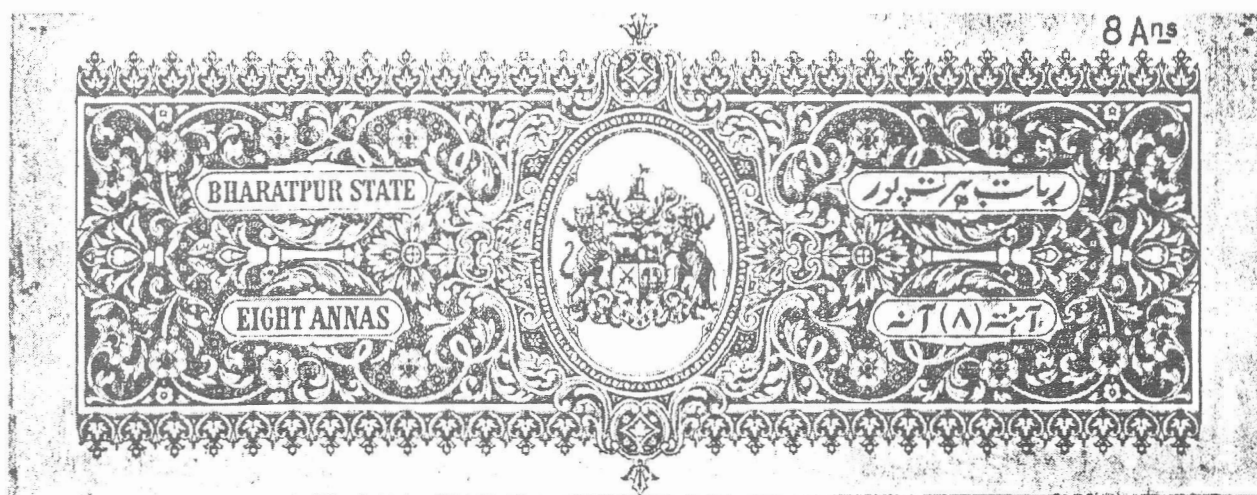
Bharatpur type 23 stamped paper design was again an adoption of Alwar type 40, a die proof of which

was dated September 1903. Since both the die proofs for each State bore the same dates, it was possible that one of the designs was prepared for the higher values, say, Rs. 10 and above, and the other for values below that.

To guide De La Rue in developing the designs for Bharatpur type 23 stamped paper, the Political Agent forwarded the corresponding Alwar design stating that "All (Bharatpur) Non Judicial stamps to be the same previously as those printed for Alwar in colour, style and value, with the following alterations. For 'Alwar State' substitute 'Bharatpur State.' for (Urdu) 'Raj Alwar' substitute (Urdu) 'Riyasat Bharatpur.' For Alwar Coat of Arms substitute Bharatpur Coat of Arms." It may be noted that Bharatpur stamped paper of type 20 still bore the Alwar State name in the frame surrounding the denomination in left portion of the design and in some of the curly designs of the background.



Bharatpur stamped paper types 20 (left) and 23 (below) from die proofs dated September 8, 1905. The type 20 imprint has had the name "Alwar" changed to "Bharatpur" only in the central vignette, around the right panel and in the upper right quarter.



State Revenue Newsletter—July-August 1992

The July-August issue of the *State Revenue Newsletter* notes that the first State Revenue Society auction will be held this fall with participation limited to SRS members. News items include the use of tax stamps by Oregon counties, a unique 1938 Pymatuning Late duck stamp, changes in cigarette tax laws by six states and the District of Columbia, current sales of cigarette and documentary stamps by South Carolina, and the use of meter documentary stamps by Oklahoma. Featured is an article by Timothy McRee for the 1988-1991 North Carolina

Hunting and Fishing stamps. It was noted that a proposal by newsletter editor Peter Martin for the joint publication of a congress-type revenue book was being considered by the SRS and the ARA boards; the ARA board has since declined to participate.

The *State Revenue Newsletter* is published bi-monthly by the State Revenue Society. Subscription is by membership which costs \$4 per year. For information write to Secretary Scott Henault, 22 Denmark St, Dedham, MA 02026.

U.S. Sales Circuit Notes

The U.S. Revenue Circuits are meant to be a service to members, a way to dispose of duplicates and obtain desired items usually at a lower price. In providing this service there are costs, mainly postage, as my firm furnishes the envelopes and transmittal forms. The \$1.00 charge for each circuit does not cover all of the costs. When a circuit is returned

without at least the \$1.00 postage charge, the sender may find himself at the bottom of the list.

As to the contents of the circuits, it is too time consuming to attempt to locate a single stamp for a member or a very limited collection interest. We attempt to choose items of interest that are listed on your request for circuits, subject to the circuits avail-

able.

Some circuits are held by members for months. Two or three weeks should be more than ample time to determine a recipient's interest. Those retaining the circuits longer are denying other members from receiving circuits and extending the time a circuit must remain in circulation. Please return circuits timely.

When paying all or part of the fees on a circuit, please do not send precanceled stamps. We have no permit and they are useless to us.

Any interest out there in State Stampless Revenues? Or, State Vehicle License items? We have some beauties but do not feel we can send them out unrequested. Also, any members not registered on the circuits who are interested in Printed Canceleds on

the first and battleship issues should be interested in the selection available.

We would like to encourage members to submit more books for the circuits. There are always more requests for M&M circuits than we can fulfill. Better items in all categories are in demand. We will furnish a cover and a contents sheet for copying to produce books at no charge. Please use the lightest paper available and mount as many stamps per page as is comfortable. One stamp per line is attractive, but it is costly in postage.

Anyone interested in Revenue Proofs and Specimens?

J. D. MacLeith

U.S. Sales Circuit Manager

Box 1843, Huntington Beach, CA 92647

Prices Realized—ARA Auction No. 44

The following prices realized are for ARA auction No. 44 which appeared in the April issue of *The American Revenuer* (46:71-79). For information re-

garding the next ARA auction, see the article about the appointment of a new auction manager on page 152 of this issue.

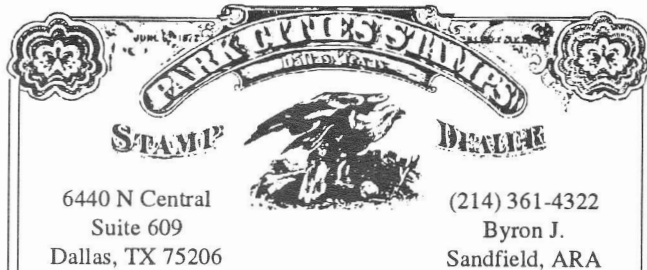
00320	04346	0797	11932	16530	19822	24614	27916	32826	3636
003A18	04524	08010	12032	16632	19980	24710	28014	32950	3645
00446	0499	08111	12244	16834	20024	2489	28114	33012	3667
0056	0508	08213	12616	16916	20250	24930	28624	33426	36752
00610	05120	08315	12775	1706	2058	2515	2888	33826	36821
00748	05210	08624	12810	1716	2065	25230	289110	3409	3717
0088	05314	0887	1308	1728	20914	25313	29126	3418	37211
00940	05438	09027	13230	1739	21114	254160	29265	3425	37311
01064	05511	09120	1338	1746	2129	25542	29336	34330	37432
0118	05613	0928	1348	17610	21323	25665	29436	34414	37540
01336	05732	09311	1358	17715	21518	25738	29730	34518	38116
014120	05818	09411	13814	17811	21611	2586	29836	34619	3826
01516	05916	09542	1399	17910	21810	26010	30145	3478	3859
01610	06038	09634	1405	18014	2198	2616	30222	34810	38611
01850	06118	1009	14210	18142	2205	26223	3035	34910	39010
02136	06220	10160	14320	18214	2215	262A24	3046	35010	39110
0235	06315	10210	14426	18332	2235	26319	30632	3519	39210
02468	06415	10328	14612	18416	22412	26416	3085	3529	3939
02844	06618	10416	14710	18526	22556	2655	30912	3537	3946
02970	067130	10644	14914	18630	22720	26714	31036	3549	39720
032A62	06818	10844	1519	18715	23018	26922	31210	3556	3988
03322	06920	11025	15220	18811	23132	2707	31414	35625	40010
03420	07013	11140	15324	18915	23311	27110	31511	35716	40111
0356	07121	11243	15720	1909	2349	27212	31511	35830	4036
03654	07311	11434	15810	19110	23522	2735	31612	3598	40426
03942	07464	11511	16019	19216	2415	2757	32014	3606	40519
04022	07536	11630	1628	19330	24310	27610	3215	36120	40625
04122	0765	117220	1637	19515	24410	27736	32216	3626	40713
0427	07813	11810	16411	19720	24516				

Stamporee '93

revenueurs to meet

Stamporee '93 will be held March 19-21, 1993, at the U.S. Armed Forces Training Center, 3181 Gun Club Road, West Palm Beach, Florida. Revenue exhibits are welcomed. Frames hold 16 (8.5 x 11 inch) pages, \$6.00 per frame (adults, \$2.00 children), minimum of 2 and maximum of 10 frames per exhibit. There is a special one frame exhibit category for twentieth century (1900 to date) [shouldn't this be 1901 to date...editor] only. Deadline for entry is February 1, 1993.

An AAPE meeting and an ASCC round table are to be held at the show on March 20. A local meeting of revenue collectors is scheduled for the 21st. The show is to honor West Palm Beach 1893-1993, the first one hundred years. A prospectus and information can be obtained from ARA member and General Chairman, Harry R. Johnson, Sr., Stamporee Stamp Show, Box 16843, West Palm Beach, FL 33416-6843.



6440 N Central
Suite 609
Dallas, TX 75206

(214) 361-4322
Byron J.
Sandfield, ARA

WE ARE BUYERS

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

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

Let Us Help You With Your Special Collection

U.S. Revenues

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

Want Lists Filled Promptly

Send for Our Current

Net Price Sale!

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

GOLDEN PHILATELICS

Jack & Myrna Golden, ARA

P.O. Box 484

Cedarhurst, New York 11516

Phone (516) 791-1804

FAX (516) 791-7846



NEW
1991



CANADA REVENUE CATALOG

Full colour, better than ever
many price changes & new listings
US \$10.95

100 Different Canada revenues,
high cat. value US \$25

CANADA REVENUES

our specialty

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

Regular Mail Auctions.

Latest Price List only \$1, refundable.

E. S. J. VAN DAM, LTD.

P.O. Box 300A, Bridgenorth, Ont.

Canada K0L 1H0

ASDA, APS

Phone (705) 292-7013 • FAX (705) 292-6311

CSDA, ARA

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.

Keith H Bradbury 4977, 8616 Lakeshore Ave, Vancouver, WA 98665, by Secretary. United States, US-1,2,3 Issues, US-Possessions, US-Telegraphs, US-State: Hawaii.

Craig Chartrand 4979, Box 8631, Chico, CA 95927, by Eric Jackson.

Rosemarie Coltrin 4975, 1197 Broadleaf Lane, San Jose, CA 95128, by Bert Hubbard. Canada-Cinderellas, US-Cinderellas, United States, Italy, Vatican.

Charles Denno 4973, 252 Reneau Way, #3A, Herndon, VA 22070, by Richard Friedberg. US-Scott Listed, US-Non-Scott Listed, US-Express Labes, US-Telegraphs.

Ray Farmer 4980, RR 1, Heytman Rd, Box 84, Lansing, IA 52151, by Richard Friedberg. Collector/dealer, Farm-

ers Stamp Market—Cinderellas, Locals, Medicine Tax, Christmas Seals, United States.

Gary Ingle 4981, 152 E Standley, Ukiah, CA 95402, by Jerome Lurie.

William Thomas (Tom) Lockard 4982, 1 S Ohio Ave, Wellston, OH 45692, by Jerome Lurie. Collector/dealer, Lockard Stamp & Coin—Liberia.

Paul C Lukens 4983, 315-1/2 Center St, Taft, CA 93268, by Eric Jackson. US-Scott Listed.

John P Rahm, III 4978, 116 Colonial Dr, Perkiomenville, PA 18074, by Richard Friedberg. Christmas Seals, US-Scott Listed, US-Non-Scott Listed.

Donald Rastelli 4971, 670 Frenchtown Rd, Bridgeport, CT 06606, by Richard Friedberg. US-Scott Listed, US-Local posts, US-Telegraphs.

Woodhall Stopford 4976, 2024 W Main St, Suite 3102, Durham, NC 27705, by William G. Kremper. US-Documents on Document, US-1,2,3 Issues on Documents, US-Financial Documents, US-Stamps on Documents.

William M Taylor 4974, 1310 Commercial, Bellingham, WA 98225, by Walter Weber, Dealer, GPI, Inc. dba The Stamp & Coin Place.

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: Martin Richardson, Box 1574, Dayton, OH 45401. Phone 513-236-4058

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.)

John C Williams 4972, 1359 Surrey Rd, Vandalia, OH 45377, by Secretary. US-Private Die Match.
Highest membership number assigned on this report is 4983

New Members

Numbers 4946-4957

Applications for Reinstatement

Dewitt S Foster 4187, 8 Roberts Court, Moraga, CA 94556, by Jerome Lurie. US-1,2,3 Issues.

Joanne Kraus 2716, 9621 Royalton Dr, Beverly Hills, CA 90210, by Kenneth Trettin. United Kingdom, British Commonwealth, North America, France.

Reinstated from 1992 NPD List

W David Horton 4596

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.

Bushnell, Edward B 1398, c/o Arthur LaMontagne, 14 Hunter Road, Manchester, CT 06040 USA

Caron, William J 4577, 4456 Nicollet S, Minneapolis, MN 55409

Devido, Bernard 4147, 11308 Lakeview Dr, Soaral Springs, FL 33071

Einkopf, Jerome W 4567, Box 373, Kimberling City, MO 65686-0373

Husselbee, Herbert W 4787, 10282 Arizona Circle, Bethesda, MD 20817

Hyman, Myron 3231, Box 1123 Old Village Station, Great Neck, NY 11023

Kassel, Tom 1955, Box 37750, Milwaukee, WI 53237-0750

McDonald, Douglas B 3987, Box 350093, Grantsdale, MT 59835

Pumilia, Steven C 2155, 4423 Sparrow Rd, Minnetonka, MN 55345

Reischerl, Frank 4867, Box 75, Manchester, CT 06045

Seibert, George W, Jr 4885, 4633 Marine Ave #252, Lawndale, CA 90260

Shull, Lewis F 2499, Box 15008, 5910 Conn. Ave., Chevy Chase, MD 20825

Topper, Jonathan C 4890, 17107 Garden Glade Crt, Houston, TX 77095

Vorhies, Jack M 2636, 4211 Waterbrook Way, Greenwood, IN 46143-9310

Wenck, Charles F 4646, 108 Wedgewood Circle, Eatontown, NJ 07724

Membership Summary

Previous membership total	1331
Applications for membership	13
Applications for reinstatement	2
Reinstated from 1992 NPD List	1

1992 ARA Election Ballot

Vote for one for each office. Return this ballot *or a photocopy* to the ARA Secretary (701 S. First Ave #332, Arcadia, CA 91006) by November 15, 1992. You must put your name and membership number on the outside mailing envelope; if you desire a secret ballot, place ballot in a plain inner envelope.

President

☐ Ronald E. Leshner

☐ _____

Vice-President

☐ Eric Jackson

☐ _____

Secretary

☐ Bruce Miller

☐ _____

Treasurer

☐ Larry Cohn

☐ _____

Eastern Representative

☐ Brian M. Bleckwenn

☐ _____

Central Representative

☐ Kenneth Trettin

☐ _____

Western Representative

☐ Scott Troutman

☐ _____



ERIC JACKSON

Phone (215) 926-6200 • FAX (215) 926-0120 • PO Box 728 • Leesport, PA 19533

MAIL AUCTION #76

CLOSING DATE: November 11, 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 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 Catalog Numbers

1	TELEGRAPH 10T2 unused, light soiling, F-VF PHOTO	75.00
2	14T1 F-VF short perfs	27.50
3	15T9 unused, F-VF	6.00
4	15T16 unused, F-VF thin PHOTO	90.00
5	15T43 unused, VF	10.00
6	SAVINGS PS11b* booklet pane, F-VF few perf separations	50.00
7	PS12b* booklet pane, F	60.00
8	WAR SAVINGS WS7b* booklet pane, F	55.00
9	WS8b* booklet pane, F-VF	55.00
10	AMERICAN EXPRESS CO. Frank, Springer #2CF1, F PHOTO	-----
11	WELLS FARGO & CO Frank, Springer 10CF4, F-VF	-----
12	UNITED STATES EXPRESS CO. Forwarding label, F small faults PHOTO	-----
13	RAILWAY EXPRESS AGENCY Collect label, VF	-----
14	R64a VF black handstamp cancel, tiny thin spot PHOTO	75.00
15	R101a F light crease PHOTO	150.00
16	R142 double transfer, design of 70¢, F herringbone cancel PHOTO	80.00
17	R179* VF light crease PHOTO	65.00
18	R181 cut cancel, VF small crease PHOTO	90.00
19	R188* VG	45.00
20	R225 cut cancel, F-VF	15.00
21	R245* F straight edge at top	20.00
22	R249 perfin, VF	10.00
23	R293* VG	40.00
24	R299 cut cancel, F	22.50
25	R308 F-VF crease	50.00
26	R332 punch cancel, F	5.00
27	R335 perfin, F	20.00
28	R354 cut cancel, F	14.00
29	R360 staple holes, F-VF PHOTO	50.00
30	R381 cut cancel, F-VF	8.00
31	R382 cut cancel, F-VF	11.00
32	R383 cut and perfin cancels, F-VF	3.50
33	R405 perfin, VF	4.75
34	R408 perfin, F	3.00
35	R431 cut cancel, F-VF	15.00
36	R433 perfin, F	5.25
37	R435 perfin, F-VF	17.50
38	R459 F-VF PHOTO	75.00
39	R460 perfin, VF	18.00
40	R483 VF crease	10.00
41	R484 cut cancel, F	50.00
42	R485 cut cancel, staple holes, VF	35.00
43	R505 VF light stain	15.00
44	R507 VF crease	17.50
45	R508 cut cancel, staple holes, VF	2.50
46	R510 perfin, VF	18.00
47	R533 perfin, F-VF	2.50
48	R535 cut cancel, staple holes, VF	20.00
49	R557 punch cancel, VF	6.00
50	R560 cut cancel, staple holes, VF	25.00
51	R583 perfin, VF	5.00
52	R584 cut and punch cancels, VF	22.50
53	R585 perfin, F	27.50
54	R601 perfin, VG-F straight edge at top	20.00
55	R611 perfin, VF	4.00
56	R613 perfin, F-VF	8.00
57	R615 perfin, VF	30.00
58	R616 perfin, VF	10.00
59	R617 punch cancel, F-VF PHOTO	90.00
60	R618 perfin, F PHOTO	600.00
61	R648 perfin, F	3.50
62	R649 punch cancel, F	22.50
63	R653 perfin, VF PHOTO	200.00
64	R681 perfin, F-VF	9.00
65	R683 perfin, F	18.00
66	R684 perfin, VF	14.00
67	R687 perfin, VF PHOTO	125.00
68	R688 perfin, F-VF	3.50
69	R690 perfin, VF	4.00
70	R692 cut cancel, F	30.00
71	R693 perfin, VF	12.50
72	R696 perfin, VF PHOTO	80.00
73	R699 perfin, F-VF	4.50

74	R701 perfin, VF	15.00
75	R702 perfin, VF	9.00
76	R703 perfin, F PHOTO	70.00
77	R705 perfin, F-VF PHOTO	100.00
78	R706 perfin, VF	5.00
79	R708 cut cancel, VF PHOTO	60.00
80	R710 perfin, F	30.00
81	R711 perfin, VF	20.00
82	R712 perfin, F-VF PHOTO	165.00
83	R714 perfin, F PHOTO	100.00
84	R717 perfin, F-VF	10.00
85	R719 perfin, F-VF	18.00
86	R720 perfin, VF corner crease	20.00
87	R723 perfin, VF PHOTO	300.00
88	R730 perfin, VF PHOTO	50.00
89	R731 perfin, F-VF	60.00
90	R732 perfin, F-VF	25.00
91	RD24 F PHOTO	65.00
92	RD53 perfin, VF	10.00
93	RD60 perfin, F	6.00
94	RD64 perfin, VF PHOTO	60.00
95	RD82 cut cancel, VF PHOTO	50.00
96	RD312 cut cancel, VF crease	20.00
97	RD331 VG-F staple holes, punch cancel	22.50
98	RE31* VG	50.00
99	RE166 usual faults, F-VF appearance PHOTO	150.00
100	RE167 usual faults, light soiling, F	125.00
101	RE178 VF staple holes	45.00
102	RF9 F-VF	8.00
103	RF14 on portion of Hungarian playing card stamp, F PHOTO	75.00
104	RF14 F	70.00
105	RQ42* F	15.00
106	RQ45* VF	12.50
107	RQ46* F-VF	22.50
108	RQ58-63* F-VF	18.50
109	RQ71 VG staple holes	40.00
110	RQ72 F-VF staple holes PHOTO	45.00
111	RQ83-93* F-VF	62.25
112	RQ108-18* F-VF	39.95
113	RQ122 F cut cancel	20.00
114	RQ124 F-VF	25.00
115	RJA77 VF usual crease	5.00
116	RN-Ala Wm. Topping & Co., NY, receipt, VF	30.00
117	RN-B1 Savannah Nat. Bank, GA, check, F-VF	-----
118	RN-B17 No. Pacific Trans. Co., Bank of California, San Francisco, check, VF	10.00
119	RN-C2 Farmers & Merchants Nat. Bank, Baltimore, MD, check, VF	11.00
120	RN-D1 Hoffman, Eavey & Co., Hagerstown, MD, draft, VF	-----
121	RN-E4 Western Nat. Bank, Baltimore, MD, check, F	2.50
122	RN-Q1 Hoffman, Eavey & Co., Hagerstown, MD, draft, VF	-----
123	RN-H3 Philadelphia Nat. Bank, PA, check, VF	4.00
124	RN-L10 First Nat. Bank of Cooperstown, NY, draft, F-VF	5.00
125	RN-U1 New York & Harlem RR Co. stock certificate, vertical "STAMP REDEEMED" in blue, signed by William Vanderbilt, VF	-----
126	RN-X7* Eagle Bird Mining Co., Maybert, Calif., draft, VF	-----
127	RN-X7* First Nat. Bank, Fresno, CA check, vignette of bank building, VF	-----
128	RN-X7 First Nat. Bank, Fresno, CA, check, stamp redeemed punch, VF	-----
129	RO10a F purple printed cancel, pulled perf, PHOTO	80.00
130	RO15d F-VF tiny sealed tear	20.00
131	RO41b S.R.V.D. & CO. printed cancel, VF PHOTO	25.00
132	RO53 F-VF	125.00
133	RO54h F tiny hole, nick in top margin	22.50
134	RO62c F thin spot	15.00
135	RO72d VF PHOTO	55.00
136	RO74d F PHOTO	35.00
137	RO76a F thin, short perf PHOTO	45.00
138	RO86c F PHOTO	90.00
139	RO103b F red printed cancel	20.00
140	RO108d VF thin	20.00
141	RO111a VG PHOTO	65.00

142	RO118c F-VF small thin PHOTO	30.00
143	RO130d VF	6.50
144	RO138a F short perf	25.00
145	RO165b perfs clipped at right, sealed tear and filled thins PHOTO	350.00
146	RO166b VG thin spot	2.00
147	RO167b F PHOTO	30.00
148	RS14d F-VF PHOTO	60.00
149	RS219d F thin, pulled perf PHOTO	75.00
150	RS270b F thin PHOTO	60.00
151	RS279 F-VF	5.00
152	RS308 F thin spot, straight edge at bottom PHOTO	55.00
153	RS310 F straight edge at left PHOTO	55.00
154	RS314 F pulled perf, light soiling	30.00
155	RVB1-2* VF	75.00
156	RY2 VG PHOTO	100.00
157	RY3* VF PHOTO	75.00
158	RZ1-18 complete set, VF	233.50

TAXPAIDS - Springer Catalogue Numbers

159	SMALL CIGARS TD29 VF couple pulled perfs	2.00
160	TOBACCO TF3 F-VF thin	6.00
161	TF5-15 all with extensive faults	323.50
162	TF17-21 all with extensive faults	130.00
163	TF22 punched remainder, VF	15.00
164	TF23 punched remainder, VF	45.00
165	TF24 punched remainder, VF	25.00
166	TF27 punched remainder, VF	35.00
167	TF28 punched remainder, VF	35.00
168	TF44 punched remainder, VF	20.00
169	TF53 F appearance, thin, crease, margin nicks at bottom	12.00
170	TF55 punched remainder, VF	22.50
171	TF56 punched remainder, F-VF	17.50
172	TF57 punched remainder, F-VF	20.00
173	TF59 punched remainder, VF	35.00
174	TF72E punched remainder, F-VF	25.00
175	TF74E punched remainder, VF	25.00
176	TF77A punched remainder, F-VF	40.00
177	TF78E punched remainder, VF	32.50
178	TF84A punched remainder, F-VF	6.50
179	TF89A punched remainder, VF	20.00
180	TF92A punched remainder, VF	20.00
181	TF106B punched remainder, VF	40.00
182	TF108C punched remainder, VF PHOTO	45.00
183	TF110B punched remainder, VF	42.50
184	TF122B punched remainder, VF	8.50
185	TF123B punched remainder, VF	12.50
186	TF124B punched remainder, VF	12.50
187	TF126B F-VF appearance, crease, thins	15.00
188	TF135A VF PHOTO	14.00
189	TF135B punched remainder, VF	10.00
190	TF137A punched remainder, VF	25.00
191	TF138A punched remainder, VF	35.00
192	TF147B punched remainder, VF	12.00
193	TF148B punched remainder, VF	14.00
194	TF150B punched remainder, VF	20.00
195	TF151B punched remainder, VF	15.00
196	TF152B punched remainder, VF faults	16.50
197	TOBACCO STRIPS TG20B unused, XF	4.00
198	DISTILLERY WAREHOUSE Series of 1868, punched remainder, VF	-----
199	-Series of 1871, punched remainder, VF	-----
200	-Series of 1872, green & black on violet silk, punched remainder, VF	-----
201	-orange & black on violet silk, punched remainder, VF	-----
202	-Series of 1875, Z before serial number, punched remainder, VF	-----
203	-Series of 1878, large size on blue watermarked paper, punched remainder, VF	-----
204	-Series of 1910, usual tack holes, faults, scarce item	-----
205	GENERAL BONDED WAREHOUSE STAMP, Series of 1894, VF	-----
206	INDUSTRIAL ALCOHOL TRANSFER STAMP, F tack holes, varnished	-----
207	OPUM ORDER FORM Series of 1923 duplicate, red on white, VF	-----
208	-Series of 1936 original, black on safety paper, VF	-----
209	-REQUISITION FOR BLANK ORDERS-OPUM, ETC. Form 679 (Revised Aug. 1939), VF	-----
210	PROHIBITION LIQUOR PRESCRIPTION FORMS, four diff used originals, few sm faults	-----
211	-series F, unused original and duplicate with stubs, VF	-----
212	APPLICATION FOR REGISTRY AND SPECIAL-TAX STAMP-OPUM, ETC., Form 678 (Rev. Feb. 1954), F-VF horizontal fold results in small separation	-----
213	TENNESSEE Fur Tax Tag, 3¢ One Opossum, on white, cancelled on back, Jan. 17, 1939, F-VF light soiling PHOTO	-----
214	-5¢ One Skunk, on yellow, F-VF PHOTO	-----
215	-10¢ One Gray Fox, on red, F-VF creases	-----
216	-15¢ One Mink, on pink, VF 1t stain PH	-----
217	PHILIPPINES Warren #W590-94, F-VF	3.40
218	W596 F-VF	4.00
219	W597 F-VF	4.00
220	W627a F-VF straight edge at bottom	3.00
221	W649 VF, unpriced in Warren PHOTO	-----

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

Many lots of Scandinavian revenues in our fall sale. List free. Scandinavian Collectors Club, c/o Paul Nelson, Box 3310, Claremont, CA 91711 *995*
Printed or handstamp cancels on

First USIR issue, 1872 and 1875 Proprietary issues, 1914 and 1919 Proprietary issues. Also have an extremely strong stock of printed and handstamped cancels on both RB and documentary battleships. Want lists filled, approvals. Please contact: Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. Collections and accumulations purchased; consignments invited. *996*

Sale 1/2 price: two booklets by H. Tolman; Insurance Cancellations and Railroad Cancellations on U.S. Revenues 1862-1874; autographed, new, 1987 revisions. Net \$18.00 postpaid. H. Ritter, 68 Heatherwood, Norristown, PA 19403-1944. *997*

Beautiful large 1991-92 North Carolina \$40.00 Pictorial Sportsman Stamp, unsigned on license, showing a trout jumping from the water—\$5.00 each. Also \$20.00 and \$15.00 denominated

stamps \$1.00 each. All three stamps \$6.00. McRee, Box 388, Claremont, NC 28610. *998*

Wanted for my collection: TRADING STAMPS. These were given by merchants for the purchase of goods and/or services. They are of USA and foreign origin. I collect singles, B/4s and coil sections (two stamps vertically, and the width of coil horizontally). I also need catalogs and related information. Robert W. Haubrich, 1755 W. Main, Apt 221, El Centro, CA 92243. *999*

Portuguese and Portuguese Colonies Revenues wanted. Buy, Sell, Swap. Dave Birch, Box 68, Macksville, KS 67557. *1000*

For Sale—U.S. Customs Service stamp for Imported Distilled Spirits, Series 1933 printed by BEP with merchant ship vignette, 5 x 6 inches, used, VF—\$17.00 postpaid. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 66502. *1001*

Subscribe to *The Duck Report*.

Features interesting stories on feathered revenue stamps!

Only \$12 per year.



Sam Houston Duck Company

P.O. Box 820087, Dept. 25, Houston, TX 77282 1-800-231-5926 713-493-6386

You CANNOT collect U.S. Embossed Stamped Revenue Paper

without

The Combs Catalog of Usages and Varieties of U.S. Embossed Revenue Stamped Paper 1791 - 1817

This unique catalog gives the relative values of each of the many uses found with RM's of the First, Second and Third Federal Issues as well as this information on the Supervisors' Seals; Licenses to retail spirits and foreign wines; Licenses to retail merchandise, foreign spirits and wines; and on Licenses to work a still. Also given are the numbers known of all denominations, including the dollar values of the first three Federal Issues and the earliest known dates of all RM's.

Can you answer such questions as: What does a rotated Supervisors' Seal signify? How many Licenses to work a still bear an embossed four and a half cent seal? Which denominations of the Licenses to retail merchandise, foreign spirits and wines are the scarcest? Which denominations of the Second Federal Issue are known used on the first day of issue? Can you identify all the different types of dies used in the manufacture of the twelve stamps comprising the Third Federal Issue?

If you cannot answer all the questions, then you need *The Combs Catalog*. As the values are given as ratios of the finite values given in the catalog of your choice, *The Combs Catalog* will be appropriate for years to come without an annual up-date.

The Combs Catalog has 100 pages and is hard cover. Order from the author, postage paid for \$27.50 each. Texas residents add 7 1/4% sales tax (\$2.00). Residents of Bexar County, Texas, add a sales tax of 8 1/4% (\$2.27). Send order to W. V. Combs, 5100 John D. Ryan Blvd., #2704, San Antonio, Texas 78245.

Discount given to dealers if at least 20 copies are ordered

Office of Sub. Revenue
August 12, 1872



Approved
Wm. H. Harrison
Acting Collector

Daniel F. Kelleher Co., Inc.

Stanley J. Richmond, prop. Established 1885

Match & Medicine Large Die Proofs, Trial Color Proofs, and Unique Models (over 800 lots), plus Important Morton Dean Joyce Revenues

Including First Issue stamps and varieties, oR83a x 2 pairs, oR85e, oR102a sheet of 8, valuable Second, Third & Later Issues, R133P2, 1898 Provisionals, oR157 single, strip of 3 and block of 4, oR158A, Documentaries, Proprietaries, oRB42 x 2, rare Stock Transfers, scarce Wines & Playing Cards incl. *RF5 blocks, Silver Tax section, and Embossed Revenue Stamped Paper.

Plus Outstanding U.S. and Foreign Stamps, Covers and Collections (a total of over 4,500 lots and more than 150 photo plates)

U.S. Proofs & Essays, large section incl. 5TC1 x2 (only 2 known), Stampless, Ship, Packet & Railroad covers & excellent balances, U.S. stamps incl. 200+ lots of used 1847 stamps and covers, several hundred lots of 1¢ 1851 stamps and covers, excellent collections of 3¢ 1851 stamps & covers, extensive section of Re-issues, Rare Special Printings, large Columbian section incl. dollar value multiples, *294a x2, 295 First Day Cover, *296a x2, Wash.-Franklin pairs, line prs., pl. blocks, etc., large group of modern errors, excellent U.S. booklet panes, Graf Zeppelins, o143L8 on cover, C.S.A. and Possessions, excellent B.N.A., Br. Comm. & Foreign stamps & covers, outstanding U.S. and foreign collections & balances.

592nd Sale, October 20-21-22, 1992

4,500+ lot, 150 photo plate Catalog

\$10.00 with Prices Realized List

Daniel F. Kelleher Co., Inc.

50 Congress St., Suite 314 Boston, Mass. 02109

(617) 523-3676 Mass. License #244 (617) 742-0883

