

# The American Revenuer

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Unknown to catalogers but believed to exist by collectors since 1894, this \$6 blue passenger stamp may be described as one of two discovery copies. More, inside, page 274.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

NOVEMBER–DECEMBER 1993

Volume 47, Number 10  
Whole Number 460

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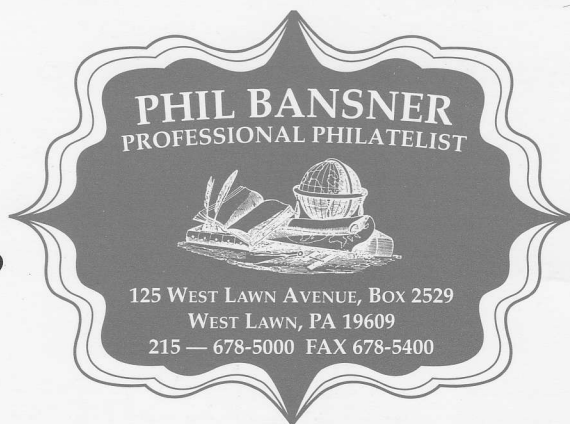
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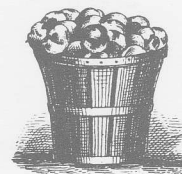
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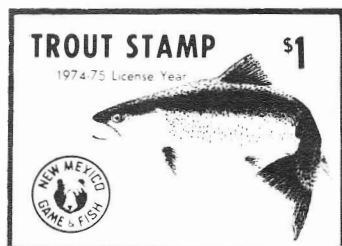
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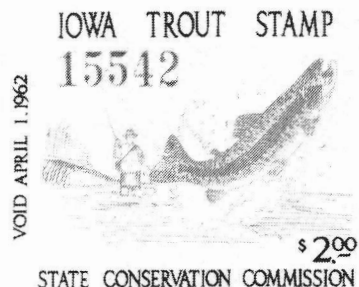
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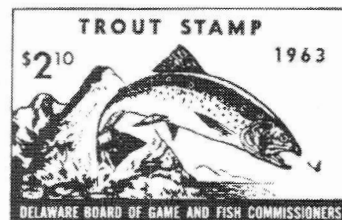
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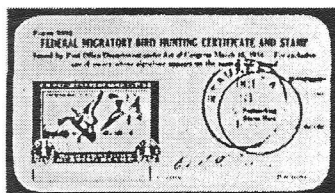
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# President's Letter

The 1993 ARA convention is over and everyone I talked to enjoyed themselves enormously. The exhibits were splendid, 8 golds and 6 vermeils. The ARA grand award was Gary Ryan's magnificent "Stamps and Documents of the Supreme Court of Canada and Law Stamps of British Columbia." Almost as spectacular was Paul Rosenberg's "U.S. Private Die Proprietary Medicine Stamps." Respectively they took the Chicagopex Reserve Grand for Foreign and the Reserve Grand for the United States.

The other golds were:

"Civil War 'Patent Medicine' Companies,"  
Donald E. Green (also AAPE Creativity Award)

"Classic State and Local Fish and Game Stamps," David Toore (also the APS 1940 medal)

"Let's Play Cards," Edward Tricomi, (also the APS Research Award)

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**This hobby must be fun...the ARA has been successful because of the symbiotic relationship of the researchers, the exhibitors, the dealers, and the collectors.**

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The exhibits were only a part of the festivities. There was the excellent meal and fellowship at the ARA dinner Friday night and a number of presentations. Membership meetings of both the ARA and the State Revenue Society were held on Sunday. Founder of both the organizations, Bert Hubbard, was present at the show.

As I remarked at the membership meeting, the ARA must not forget about the collector who does not choose to exhibit. This hobby must be fun and one doesn't have to exhibit to have fun. Most of the membership are just  
*(President's Letter—continued on page 286)*

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# Yes, Virginia, There is a Blue Passenger Stamp



by Michael Mahler, ARA

In 1857 the state of California imposed stamp taxes on attorneys' licenses, bills of exchange, insurance policies, and passage tickets; and Attorney at Law, Exchange, Insurance, and Passenger stamps were created, the first adhesive revenue stamps in the United States. Adenaw (1894) and Smith (1903) presented evidence that the Exchange and small Insurance stamps had been printed first in blue, then later in red, but Smith (1903) stated, "Neither the Attorney-at-Law nor [any] of the three Passenger Ticket stamps have yet been found in blue."

As described in a companion article, a blue Attorney stamp had in fact been discovered in 1902, and currently at least six are known to exist, two on intact documents (Mahler, 1993).

Kenyon, in his 1920 catalog of documentary state revenues, listed the \$2 Steerage, \$4 Sec-

ond Class, and \$6 First Class Passenger stamps in blue, as California numbers 253-5, respectively, adding the cryptic footnote, "While the records show that a quantity of these stamps were sold, yet we have been unable to locate any." Later he gave sales data showing that between July 1, 1857, when the stamp taxes took effect, and June 1, 1858, 8550 \$2 Passenger stamps were sold, 2075 \$4 stamps, and 2315 \$6 stamps. However, to my knowledge, these records make no mention of the color of any stamps, and it seems likely that Kenyon simply assumed that the first Passenger stamps sold were in blue, on the grounds that this was known to have been the case for the Attorney, Exchange, and Insurance stamps.

Cabot, in his monumental state revenue catalog of 1940, did not list the Passenger stamps in blue. We know that Cabot rigorously listed ten other stamps not known to exist, namely the \$200 Exchange, \$45, \$87.50, and \$100 small Insurance, 75c, \$1.50, \$3.75, and \$7.50 9 Month Insurance, and \$20 and \$50 12 Month Insurance, on the strength of Kenyon's data showing that all ten had in fact been issued. I take Cabot's de-listing of the Passenger stamps in blue to mean that he was unaware of any primary evidence that such stamps had been issued.

Hubbard (1960), in his updating and extension of the Cabot catalog, also made no mention of Passenger stamps in blue.

Thus it came as a colossal surprise to see, in the 1991 auction of the Elbert Hubbard California revenues, not one, but two \$6 Passenger stamps in blue, offered as lots 1572 and 1573. I have had the privilege of examining both. Each is cut in a very large rectangle, one approximately 72x87mm, the other approximately 59x65mm. Both are on a distinctive blue laid paper, the laid lines 1.68mm apart on average. This appears to be the same paper on which some of the blue Exchange stamps are known to exist (Cabot/Hubbard #34-41D), but while the laid lines run vertically on the Exchange stamps, they are horizontal on the two Passenger stamps. These stamps were described in the auction catalog as unlisted color errors, but I feel sure they are the long-awaited

discovery copies from an early printing of the Passenger stamps in blue.

Their existence may not come as a surprise to some old-timers or insiders, since the stamps appear to have passed through two major state revenue collections. They were enclosed in distinctive mountings known to have been used by the late Frank Lord, and were of course part of the Hubbard collection. To the rest of us, however, especially those who love state revenues, the realization of their existence, coming a century and a quarter after the stamps were issued, is a veritable bolt from the blue, a major excitement. Completing the quartet of California 1857 blue Attorney, Exchange, Insurance, and Passenger issues, the blue Passenger stamp now assumes a place not only among the earliest American revenues, but also among the rarest. Among classic state revenues, it would appear to be in a class with the 1866 Louisiana Lottery 5c; Cabot (1942) was aware of only three copies of the latter, and made it the highest-price item in his 1940 catalog (at \$150).

The fact that these two Passenger stamps are on blue laid paper is entirely consistent with what is known about the papers used for the other blue California stamps, and specifically with the hypothesis that all the stamps were originally printed on white wove paper, and that the blue paper was used only for subsequent printing(s) of the stamps in greatest demand. The evidence for this hypothesis is worth summarizing here. The blue Attorney stamp is known only on white wove paper; as only roughly 100 blue Attorney stamps were sold (Kenyon, 1920), there would have been no need for more than one printing, and it follows that this stamp must have been originally and exclusively printed on the white paper. A similar conclusion follows for the blue Insurance stamps: they are known only on white wove paper and fewer than 700 of each denomination were sold (Kenyon, 1920). Exchange stamps are known on both white wove and blue laid paper, with the latter scarcer than the former, and known for fewer denominations. From the records reported by Kenyon, it can be estimated that between July 1, 1857, and April 26, 1858, when the tax on bills of exchange was temporarily rescinded, roughly 20,000 8c Exchange stamps were sold,

well over 10,000 of the 20c, and from about 1000 to about 5000 of all denominations from 30c to \$6. This suggests that more than one printing was necessary for some or all of these denominations. The simplest explanation for the two types of paper is that, as with the Attorney and Insurance stamps, the first printing(s) of the Exchange stamps were on white paper; and the last printing(s) on blue paper. This is consistent with the observation that Exchange stamps from \$14 through \$200, of which no more than 300 each were sold, are known only on white paper.

Within this context, it is not surprising that blue Passenger stamps were printed on the blue paper. As noted above, in the first 11 months after the taxes took effect, between 2000 and 8000 of each of the three denominations of Passenger stamps were sold; it is certainly plausible that this necessitated multiple printings.

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# The hunting of the Snark fiscal; or, an agony in eight-seven fits

by ~~Lewis Carroll~~ James Andrews, ARA

This title is an outright theft from Charles Dodgson. It is one of his lesser known works but one of my favorites. With many quotable lines, it has been fun over the years, for example, the taste of a snark is described as "hollow and meager, but crisp." The Snark was a mythical beast that was usually sought in vain. How many kinds there were is left to the reader's imagination, but one variety, the Bojum, was dangerous, and anyone who found one would quickly vanish. The poem is fun and reminds me of hunting for the special fiscals, although as yet I have not found a Bojum!

Recently I started preparation of a Guatemalan Fiscal Handbook which I had thought about off and on since working on the abbreviated version that appeared as an appendix to the postal handbook known as *Guatemala 2* (Goodman, 1974). Among my papers I found an early draft of this article to which I have now added a couple of more recent "fits." The Guatemalan special fiscals are even hard to learn about let alone find. In the Tipografia Nacional there is a log book in which for many years the manager made notes of the fiscal stamps printed. Years ago I obtained permission to look at the log book and make notes, but permission to photograph the pages was denied. Much of my present knowledge of the Guatemalan special fiscals came from those notes, and it is easier to find a fiscal when you

know what exists and why it was printed, not always indicated on the stamp. But finding copies of the stamps is an entirely different matter and still not easy. So, with apologies to Lewis Carroll:

"Fit the first" was my introduction to the pursuit of an illusive ~~snark~~ fiscal. During my first visit to the Chichicastenango native market, I had noticed the vendors selling cheap cigars for one centavo each, one cent U.S. in



RR52, black cigar band noticed on cheap cigars being sold by vendors.

those days. Each cigar had a 1/10c (RR52) band. In addition, each package of 100 cigars had a long green 1/10c (RG3) fiscal stamp. This was wrapped around the package to seal the ends and guaranteed that each cigar had a fiscal stamp. The more expensive cigars had similar guarantee stamps, but they were longer, orange and 3/10c. To obtain a stamp in good condition, one needs an unopened package with an untorn stamp and to purchase the whole package of 100 cigars.

Later I was again in Chichicastenango with

*This RG3 guarantee stamp was wrapped around a bundle of cigars and guaranteed that each cigar was stamped.*







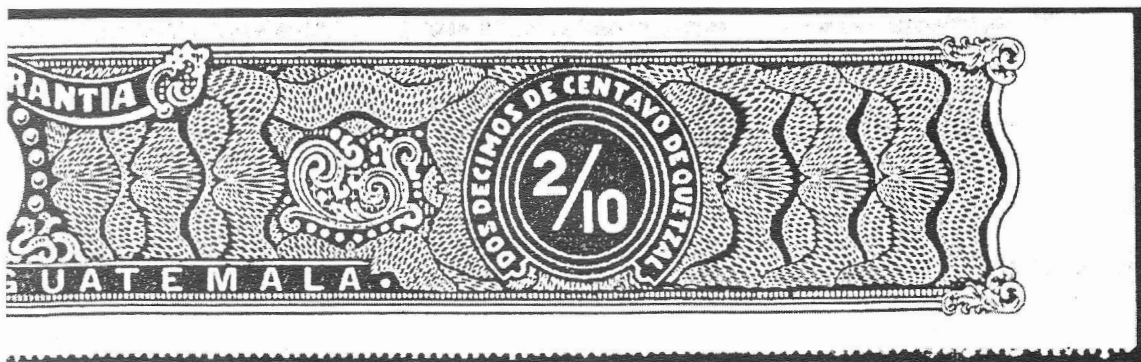
a friend and enough time to look for unopened packages with the stamps intact. As luck would have it, most packages had torn stamps, and vendors wanted their profit so they would not tell us where they bought their packages. Finally we found a vendor that had no unopened packages. In broken Spanish, I made him aware that if he would get me unopened packages with the guarantee stamps intact, I would buy up to five packages—a big sale for him. After waiting nearly an hour he returned but with just one package. It was purchased. I carefully removed the guarantee stamp, paid him his price without bargaining, and then to his amazement returned half of the cigars to him for resale. Then a bright idea struck us. We went to another booth, and this time my friend approached the booth with the same promise to purchase unopened packages. The vendor didn't object so I followed him to his source of supply. He finally returned to his booth, produced a couple of packages and sold them to my friend, who again returned the cigars. In the meanwhile I approached the shop that was wholesaling the tobacco and many other products. With a little persuasion, I was allowed to climb a rickety ladder to a ten-foot high shelf full of splinters but strong enough to sit on and sort packages. The Chichicastenango market is held Sundays and Thursdays. The market is active up to about 2:00 p.m., give or take, and then booths close

down. I was sorting cigar packages for only a few minutes when the wholesaler decided to close his shop. With four more packages, two with each color stamp, I found my friend and we headed back to the Mayan Inn with the day's loot. Between us, we spent all of Q10, had 8 guarantee stamps (Similar to RG3 and RG4), about 50 cigar stamps and many obnoxious cigars to give to unsuspecting cigar-smoking friends. Soaking the glue from the stamps took the rest of the afternoon.

**"Fit the second"** came years later, but still in the quest of tobacco fiscals. Enrique, a young Guatemala friend, had previously worked in a tobacco shop not far from the Chinese restaurant owned by former ISGC member Yat Ming Campang. The stamp club met there nightly and my friend met me there one evening. We went to the tobacco shop and met the manager. Enrique had described a shoe box full of fiscals, and it was still located under the counter near the cash drawer.

Loose stamps had been tossed into the box for years. Although the glue on some fiscals is difficult to remove by soaking, it does not necessarily stick well to metal containers. Enrique did some explaining, in Spanish too fast for me to follow, about the eccentric gringo who collected "Timbres Fiscales" rather than the "Sellos" that normal people collected. As a special favor I was allowed to take the shoe box into a back room and sort its contents. Many

*Tobacco stamps obtained from the tobacco store (Fit the second). 1c blue (RR33), 1/8c yellow green (RS2) and 1/4c brown (RS4).*



stamps were damaged, but finally I was able to get one or two good copies of about ten different stamps, some of which I had not even seen before. With many expressions of "gracias" and "de nada," we left with the stamps as a gift.

"Fit the third" was started by a little known 1c stamp found in a fiscal collection bought in 1965. It was marked "Credito Hipotecario Nacional." Some years ago the old Guatemala prison, familiarly known around the city as the "Guatemala Hilton," had been torn down to make room for a complex of new buildings, including the central office of the Hipotecario Nacional, or National Mortgage bank.

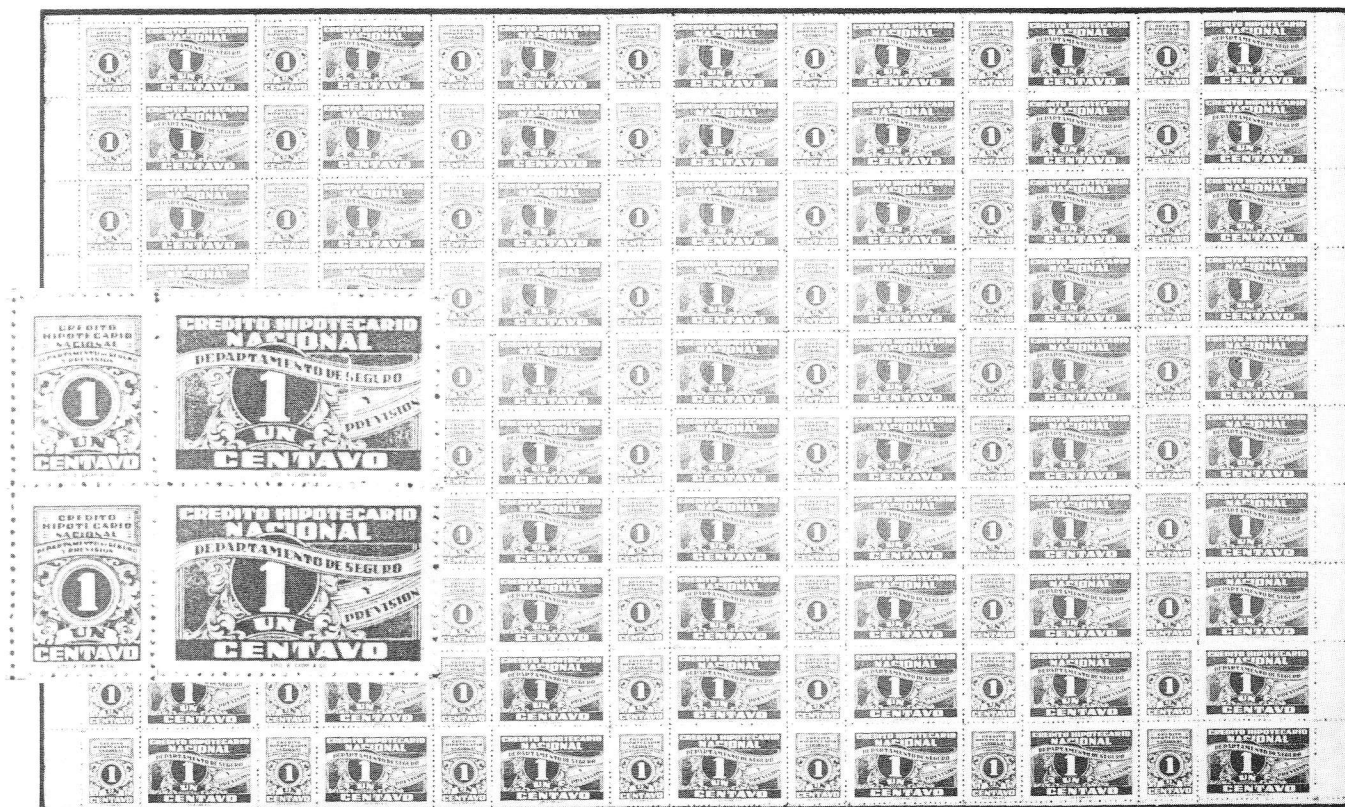
When the bank opened one morning I took the stamp to the receptionist and asked where more could be bought. With a look of astonishment, I was asked if I was not the boarder who had rented a room from her aunt, Sra. Palacios, in San Salvador a couple of years previously. I had been the boarder and she had recalled meeting me there. However, she knew nothing about the stamps, but as a friendly gesture, called an elderly department manager who spoke better English than my Spanish. He too knew nothing about the stamps, but did know

the manager of the department that issued the mortgages and offered to act as translator. It turned out that for a short period only, the stamps were used to prove that certain required insurance fees had been paid. The stamps had not been in use for years, but he thought they still had some in the treasurer's office, to which we then headed.

At the treasurer's office they had the stamps and showed them to us. However, as they had not been used for a long time the office manager was not sure he should sell them. The next stop was the office of an assistant director. He said they could sell the stamps but there was still a major problem. If they sold me the stamps, how could they be sure I would not use them to attach to a mortgage. They could not be canceled with a current date since they were no longer in use. With tongue in cheek, I suggested that they should not be canceled at all. Without a cancellation it would be hard to prove when I had bought them. I was smiled at sweetly, was given credit for the try but no dice. He would have to check with the Director who would not return until late that afternoon.

Finally things worked out. Late that afternoon permission was granted to sell the stamps

*A trip to the National Mortgage Bank yielded a full sheet of 70 1c stamps, with talons. The inset shows more detail.*





*Yellow brown beer stamps for 1/2 liter were the prize found in a garbage dump during Fit the fifth.*



*The 2c RK1 dull red stamp for beer was obtained from a defunct grocery store during the Fourth Fit.*

but with one restriction. The stamps (RH1-10), went up as high as Q25, which I had not expected and my finances indicated caution. Copies were purchased up to Q1 plus a full sheet of 70 stamps of the 1c. The restriction was that they were to be mailed to me in the U.S. With a further delay in a nearby shop, I purchased a mailing tube and sufficient postage for air mail to the U.S. Finally I had my stamps, which I carefully packed in front of the audience. I assumed they would want to mail the package, but as I was leaving I was called back and reminded that I had forgotten the stamps. I left, gave many thanks to those who had spent nearly a whole day with me, took the stamps, mailed them, and then changed my mind about coming back for another whole day merely to buy the high values.

**"Fit the fourth"** was a different quest, one of my first in 1965. I saw fiscal stamps on liquor bottles at the home of a friend. Stamps that went over the stopper were broken, but I soaked off those around the bottle necks. A liquor store on 6th avenue had a large stock and I spoke to the manager. No, there were no extra stamps! "That is illegal." If I wanted liquor stamps, I had to buy the bottles, and was I aware that opening bottles would break the stamps. I explained that I would soak them off first. "That is illegal," and he would not sell me bottles to soak off the stamps. He was the only importer of special liquors, and the bottles could be traced to him. I had better leave before he called the police.

It was then I remembered the Boy Scout song we sang years ago to the tune of Dixie. "I stuck my head in a little skunk's hole, and the little skunk said take it out, take it out, take it out, remove it! Oh, I didn't take it out and the little skunk said if you don't take it out you will wish you were dead, take it out, take it out, take it out. Pssst, I removed it!"

Cautiously a few days later I tried the now defunct grocery store "La Puerta del Sol." The manager spoke perfect English and had col-

lected stamps as a boy. He turned me loose in his bodega. In an hour I had Q40 worth of liquor, which provided gifts for the rest of my stay in Guatemala. The motel sinks leaked water, but the stamps soak off easily if you turn them neck down in a toilet for an hour.

**"Fit the fifth"** was an entirely different venture, Henry Madden and I were touring Guatemala with his friend Sam Heard—destination Livingston. We drove to the new bridge over the Río Dulce, hired a motor boat and went down the river to the Casa Rosada, a delightful pension run by an American Sra. Jean Swanson. Livingston has both charm and drawbacks, one of which is the dumping of trash and garbage into a local shallow ravine. The odors in parts of Livingston are not among its charms.

While wandering down the street in the evening, a local citizen approached the dump site with a wheelbarrow of smelly, partially broken, liquor bottles, a few of which still had intact liquor stamps around the necks. Much to Madden's disgust, a few centavos earned me the chance to take what I wanted. Meanwhile Madden, glad to disassociate himself from his crazy friend, went to find a paper bag in which to hide my treasures. The public water in Livingston is not fit to drink, but is usable for soaking stamps. At the Casa Rosada, the bottles were soaked in the sink while I took a shower. I had to promise not to tell anyone of Madden's part in the episode. Henry is now looking down on us from above, and I hope he won't mind my telling the story now that a number of years have passed.

**"Fit the sixth"** At one time I collected El Salvador fiscals in addition to Guatemala and Honduras. I lived for a short time in San Salvador and worked for the Ford Foundation which necessitated occasional travel around Central America. In 1966 at San Salvador's Ilopango airport, I noticed that for each piece of baggage that passed the customs inspection, a customs pass was handed out. They



*This imperforate dark green customs baggage label (RA4) was acquired during Fit the sixth.*



were similar in size, shape and design to the Guatemala RA series. I asked if I might have two of them for a collection if they were dated to invalidate their later use. The request was turned down with considerable unnecessary emphasis. I watched their rather loose procedure and bided my time.

When I next entered the country, I took my bags to an inspector and obtained two passes. I disappeared into the crowd and shortly after approached a different inspector for another two passes. When leaving only two passes needed to be surrendered to claim my two bags.

A few weeks later I again returned from a trip. The procedure had been tightened and I remarked about this to an inspector who explained that they had lost passes which they suspected would be used to smuggle drugs or liquor into the country. Therefore, passes had been discontinued. Now baggage that passed inspection was loaded onto a baggage cart and moved into an adjoining room for pick-up by the owners. I was actually glad to see that their procedures had been tightened but did managed to express my sympathy for their problem! That was twenty-five years ago, and one does wonder just what procedures are being used today in the new International Airport.

"Fit the seventh" was dumb luck. During a 1972 trip into Honduras to work with an architect, I mentioned my interest in fiscals like those used for tobacco and liquor products. That was no problem and I was soon introduced to a local tobacco factory manager, who arranged a trip through the factory for



*The seventh adventure, a trip to Honduras, yielded a set of Guatemalan tobacco stamps and an unlisted Telegraph stamp.*



me. They made products for export and purchased fiscal stamps when required by the importing country. For most stamps, a strict accounting was required, but he recalled that he did have some Guatemala stamps left over from a shipment. They had been withdrawn from further use so he could part with them. Would I like them as a gift?

These have since been listed as RR61 to RR69. At the time they were not only new to me, but since then I have never seen others. The face value of a set of eight stamps is under 5c, and they lacked only the 7/10c stamp, about which he knew nothing and I have learned nothing since. That night I was invited to his home for dinner and we discovered a common interest in cribbage, which was played until nearly 3:00 a.m. It was during the cribbage game that I learned there were new Telegraph stamps in use and where they could be obtained. (P.S. I lost most the games.)

"Fit the eighth" is yet to come, but one of these days I need to look for some of the new tax stamps similar to RO1 that provide retirement plan income for various professions.

The above "Incidents of Travel in Central America" are not as thrilling as those related by John L. Stephens in 1841. They are, however, vivid memories when I look through my special fiscal album. The events happened between 1965 and 1988 and each resulted in finding stamps previously unknown. Even without these finds, I have had much pleasure from collecting special fiscals. Many of them are "rare" by any standards, yet their cost has been minimal. There has been considerable time involved, but not a moment that I regret having spent.

## References

Goodman, R. A., Editor. The Fiscal and other nonpostal adhesive stamps of Guatemala. In: *Guatemala, a handbook on the postal history and philately of Guatemala*, Vol. II. Bornemouth: Robson Lowe Ltd., 1974:602-23.



*Fit the eighth is yet to come, but it brings hopes of stamps such as this black RN13, for the retirement funds for notaries.*

# British Commonwealth Fiscal Cancellations

by Regis Hoffman, ARA

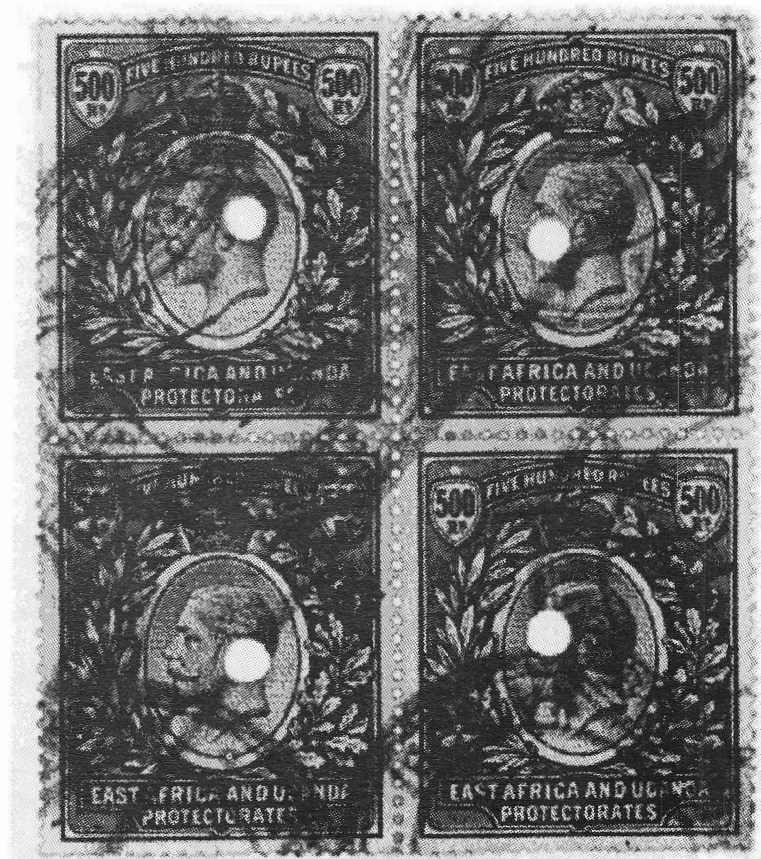
## Introduction

Many Collectors find used high value British Commonwealth postage stamps in a dealer's stockbook or auction catalog with the notation "fiscal," "fiscally used" or "fiscal cancel." What exactly is meant by these equivalent terms? How can a collector identify a fiscal cancel? Are there different types of fiscal cancels? There are no simple answers to these questions. Fiscal cancels encompass an extensive array of pen cancels, embossed cancels, punch holes and numerous handstamps. There are probably more types of fiscal cancellations than postal cancellations.

Fiscal stamps sell for a fraction of the price of postally used examples. To the collector seeking an affordable means of owning copies of high value stamps, this can be a blessing. Collectors wanting postally used copies, must be able to distinguish between fiscal and postal cancellations, while revenue collectors actively seek fiscally used examples. This article introduces the topic of British Commonwealth fiscal cancellations, gives guidelines for their identification and illustrates many types that can be found.

## Fiscal Cancels

What is meant by a "fiscal cancel"? Most British Commonwealth stamps are inscribed "Postage and Revenue," indicating the dual role for these stamps. The postal aspect is what interests collectors most; this is what pays for the delivery of mail. The revenue half is the source of fiscal cancels. Revenue stamps are used by governments to raise money by taxes and duties on numerous goods and services. Stamps act as tax receipts on land transfers, stock certificates, theater admission tickets, hunting licenses, bank checks etc. When "Postage and Revenue" stamps are used for tax purposes, they are fiscally canceled. As with postal cancels, fiscal cancels are intended to deface and prevent re-use of the stamp.



**Figure 1.**  
Security  
punch hole.

Illicit re-use of high value stamps denies significant revenue to the government, and somewhat draconian measures are taken to cancel stamps used as tax receipts. Fiscal cancels range from punch holes, to pen cancels, to large oval markings. As a rule, any used British Commonwealth postage stamp with a face value over £1, 10 rupees or \$10 should be assumed to have a fiscal cancel *unless proven otherwise*. High-values infrequently pay postage, and are intended mainly for revenue purposes. Although most fiscal cancels are found on older issues (Queen Victoria through King George VI), modern stamps are also found in this condition. The following sections will highlight characteristics of fiscal stamps



to aid in their identification. General guidelines are given; however, there are always exceptions.

### Security Punch Holes

Small holes punched from stamps (almost) guarantees they will not be re-used, and is one of the most common forms of fiscal cancellation. A dramatic example is shown in Figure 1, a block of four 500 rupee stamps from the

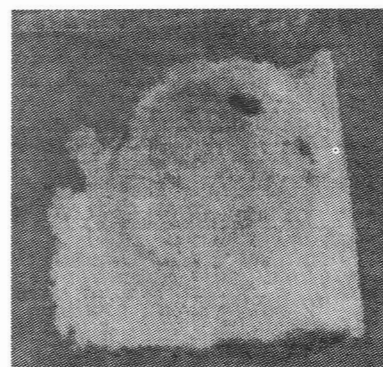
East African and Uganda Protectorate. This is the only real use for these stamps, as there was no requirement for such high face value stamps for postal charges. Punch holes are not limited to older issues; a more modern example is illustrated in Figure 2, with a King George VI £1 keyplate definitive from Bermuda. These were often used to pay an airport departure fee. Punch holes are a normal method of defacing stamps, and they do not diminish their value as revenue stamps.

Punch holes almost guarantee no re-sue. However, beware of repaired punch holes. The 3 rupee East African and Uganda stamp shown in Figure 3 has a punch hole filled with a

**Figure 2.**  
Punch hole  
cancel.



**Figure 3.**  
Repaired  
punch hole;  
front, enlarged  
and back  
enlarged.



portion of another stamp. Later, a fake "Kampala" postal cancel was added. The second part of the figure has an enlargement of the repair near the upper forehead of the King's portrait. This repair is readily apparent on the back of the stamp (third portion of the figure), where a paper hinge holds the filled hole together. This subterfuge happens frequently so be sure to carefully examine the reverse of stamps, where repaired holes are often easy to locate.

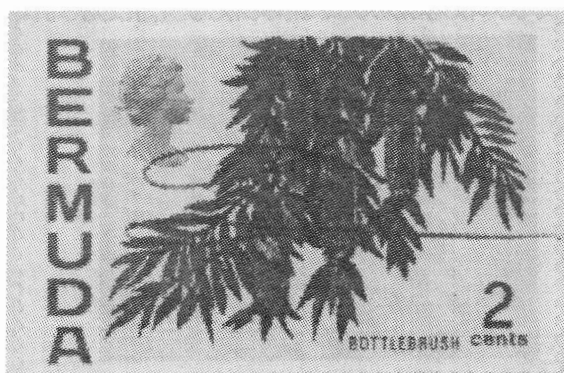
### Embossed Cancels

Another method of totally defacing the stamp is embossing. These bold, red, cancels often are applied to stamps attached to legal documents (e.g. land transfers) or stock transfers. Figure 4 shows examples from the Straits

**Figure 4.** Embossed, red cancels; Straits Settlements (left) and Kenya (right).







**Figure 5.** Pen cancels; Bermuda (left) and Sierra Leone (right).

Settlements and Kenya. These are frequently found on the stamps of Kenya, Queensland, Hong Kong and Malay and States. Because the cancel is half on the stamp and half on the attached document, complete strikes must be collected on piece or on entire documents.\*

### **Pen Cancels**

Another popular method of defacing fiscal stamps is the ubiquitous pen cancel. With the stroke of a pen, the stamp was canceled. These can range from a simple line through the stamp to a manuscript date, a small cross or "X," an indecipherable scribble or the initials of the clerk that applied the stamp. Figure 5 shows two modern examples of pen fiscal cancels. The 2 cent Queen Elizabeth II Bermuda stamp was used on a receipt from a doctor. The

Sierra Leone self-adhesive diamond stamp paid a 2 cent tax on a travelers check.

### **Oval Cancels**

Any oval marking is generally a fiscal cancel. they are often larger than a single stamp, making it difficult to determine the words on the cancel, unless it is found on piece. Figure 6 illustrates a large oval fiscal cancellation on piece with Nyasaland Protectorate stamps. the cancel reads "The Resident - 17 Oct 1921 - Mzimba." To further deface the stamps, pen cancels were added to the lower right corner of each stamp.

Fiscal cancels occur most often of definitive issues, but can be found on commemoratives also. The 1937 Coronation issue from South West Africa (Figure 7) has an oval fiscal cancel



**Figure 6.** Oval fiscal cancel on Nyasaland issue.



**Figure 7.**  
Oval fiscal  
cancel on  
South West  
Africa com-  
memorative.

and makes a nice addition to a collection of either the Coronation omnibus issue or to a collection of fiscal cancels. The cancel reads "Master of the High Court - Windhoek - 21 6 1938."

### **Straight Line Markings**

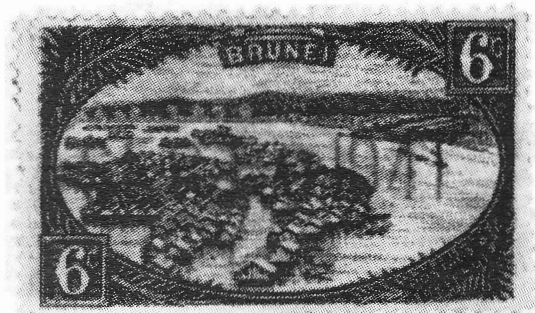
Straight line fiscal marks include lines across the stamps, boxed markings or a company name or date. Many companies using revenue stamps had their own identifying cancel or handstamp; this accounts for the wide variety of types. Banks and insurance companies are prime sources for this type of mark. Numerous cancels reading "Barclay's Bank," "Bank of India" and "Standard Bank of South Africa" abound. Figure 8 shows a Tanganyika postage stamp with a pen cancel and a straight line "Royal Insurance Co. Ltd." mark. An example of a September 10, 1941, straight line date cancel is found on the Brunei stamp in Figure 9. The right hand stamp in Figure 9 illustrates a small "Town Clerk" straight line handstamp. Mystery marks occasionally surface. The "Oriental" handstamp/overprint on the Ceylon stamp (Figure 10)

**Figure 8.**  
Insurance  
company  
straight line  
mark.

may be fiscal in nature. Perhaps it is related to a similar "Oriental" overprint found on a Kenya, Uganda and Tanganyika definitive illustrated in a previous article ("New Discoveries in East African Revenues," *The American Revenuer* 1993 March; 47:52-57).

### **Miscellaneous Markings**

Fiscal cancels are often colored red, violet or purple, so any smudged or blurred mark in these hues may be a fiscal. I have also seen an example of an inked fingerprint applied to cancel a stamp! Whether a straight line or



**Figure 9.** Straight line date "1941" (top) and "Town Clerk" (bottom).





Figure 10. Mystery "Oriental" overprint.

boxed mark is fiscal is a judgment call. Study the postal markings of your particular country; if all marks are circular, straight line or boxed marks are probably fiscal. This is very dependent on the country.

### Keywords

Frequently, large fiscal cancels only cover a portion of the stamp. How can identification be made then? Following is a list of keywords that often appear in the wording of fiscal marks. If one of these keywords is part of the cancel, it is probably fiscal in origin.

Duty	Revenue	Registrar
Inland	Law	Courts
Registration	Commis-	Insurance
Government	sioner	Resident
Office	Bank	Deed
Transfer	Land(s)	Administra-
Assistant	District	tor
Received	Resident	Stamp
Fee	Crown	Control
Office	Document(s)	

The wording on fiscal cancels provides another clue. Because of the local nature of the cancel, the country name is often omitted, and only the city of use is indicated. For example, the oval Nyasaland cancel in Figure 6 just lists the city, Mzimba, but no country of origin. A postal cancel would read "Mzimba, Nyasaland."

### Summary

This article has summarized numerous types of fiscal markings and cancels that can be found gracing British Commonwealth

stamps. Often, the identification is easy (in the case of security punch holes), but many times a partial strike makes the task difficult. The guidelines presented in this article should help differentiate between postal and fiscal cancels. As with all aspects of philately, knowledge and experience are the most important tools. Do not be discouraged; I have seen major British auction houses fail to identify fiscally used British Commonwealth stamps.

### Quiz Time

Now that we have reviewed how to identify stamps with fiscal cancellations, it is time to test your skill in their identification. The following stamps are fiscally canceled. Can you explain why?

**Answer:** The cancel includes the keywords "Law" and "Courts" and only lists a city (Mombasa), but no country. This is one of the most common fiscal cancels found on this issue from Kenya.



**Answer:** Any postage stamp with a face value over 10 rupees is assumed to be fiscal unless shown otherwise. This 100 rupee value from Zanzibar has no distinct postal cancel, nor did it serve any postal need, therefore, it is fiscally used.



**Answer:** Most postal cancels from Northern Rhodesia are circular date stamps, so a boxed or square cancel is usually fiscal. Also the keyword "Fee" is in the cancel.

(Fiscal Cancels—continued on page 289)





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## President's Letter

*continued from page 273*

collectors. But the ARA has been successful because of the symbiotic relationship of the researchers, the exhibitors, the dealers, and the collectors. We all benefit from the efforts of each other.

Reported at the membership meeting was the intent of the ARA to participate in PACIFIC 97, as part of the celebration of the ARA's fiftieth anniversary. Dick Riley is continuing his revenue bibliographic work and a second edition, which would include an index of the first 50 years of our journal, is planned for release during PACIFIC 97. The ARA has also requested that the Bureau of Engraving and Printing produce a card for the fiftieth anniversary of the ARA. In addition to the ARA participation in PACIFIC 97, I am proposing that the ARA also have a convention at one of the national level shows during the fall of 1997, to allow for our members to exhibit at the national level. I will shortly be appointing a committee to plan and coordinate all of the activities for our fiftieth anniversary.

Also reported during the meeting is the success of the Cal-Rev group, a Bay Area chapter of the ARA, that was formed at STaMpsHOW in Oakland, California in August, 1992. Congratulations to Jerry Lurie, who is the sparkplug that has kept the group going.

Henry Fisher announced the production of a slide program on U.S. embossed revenues for the American Philatelic Society. If you are a member of a local club that needs a subject for

a meeting, you might consider ordering the slide show from APS.

Finally, I must announce that the U.S. circuit books are being closed out by the end of December. J. D. MacLeith has announced his resignation. Please do not submit any more books or requests for books to Mr. MacLeith. The future of the U.S. circuit, seemingly popular with our new members, was also discussed in Chicago. It would appear that few of our members are submitting books. Many of our members are also APS members and also receive revenue circuit books from the APS circuit. A number of members expressed the feeling that the quality of material even in the APS circuits has been declining in the past year or two. If the U. S. circuit is to continue, we need a circuit manager, and we need members to submit more books than in the recent past. I would be pleased to hear from the membership about the continuation of the U. S. circuit. Is this something that we should make an effort to continue? Also, if you would be interested in being the circuit manager, please write to me at P.O. Box 1663, Easton, MD 21601.

Last issue I promised a list of the exhibits at Bad Kissingen. Because of the length of my comments on Chicagopex and the ARA membership meeting, I am delaying that report and also the awards at the international show in Bangkok until the next issue.

## Collector's and Exhibitor's Forum

### *Cal-Rev meeting held in Sacramento*

Cal-Rev, the ARA chapter in northern California, met in Sacramento during SACAPEX on Saturday, November 6. The turnout was good considering they met 80-130 miles from their normal meeting sites. Five visitors were in attendance with three (Dave Beeby, David Aeschluman and Jeff Davis) joining the group. Tom Caspary and Dave Snyder also enjoyed themselves as first time guests (it is hoped they will attend again).

The enjoyable program was led off by Jim Dickerson who showed a USPO form for the return of documentary revenue stamps. He also showed a tapeworm and a telegram form

with an imprinted revenue stamp.

Joe Ross spoke of his work on a Salvador revenue catalog; the first half of the manuscript is completed. A discussion followed about the beer stamp listings in the new Scott catalog with mixed reactions.

The next meeting of Cal-Rev will be December 4—too late for those reading this in TAR. The next meeting after that will be Saturday, February 5, 1994, at Pinepex in El Sobrante. A surprise guest speaker is planned. For more information give Jerry Lurie a call at 510-682-3020 for more information on the group's activities.

Most revenue stamp collectors are now aware that the publishers of Scott Catalogues have included in the 1994 U.S. Specialized. Tom Priester, author of the 1979 and 1990 catalogs *United States Beer Stamps* has been contacted by a number of collectors inquiring why prices were revised the way they were and why the numbering system was changed.

The FIP Revenue Section is again offering a seminar to all national and international accredited judges and to national revenue representatives. The seminar, which will be conducted in English, is free to all accepted judges and apprentices. It will be held May 21-23, 1994, at Mutterstadt, Pfalz, Germany. Information can be obtained from and applications sent to the FIP Revenue Section, Postfach 6, D 82055 Icking, Germany. The deadline for applications is March 1. A decision of accep-

Tom indicates that he was never contacted by Scott and was never even aware that the beer stamps were to be included in the catalog until the announcement appeared in the philatelic press. He states, "I had absolutely no input into Scott for the beer stamp listings. They never contacted me."

## FIP judges seminar in Mutterstadt

tance will be sent a few days later along with information about the show (Südwest 95) and hotel rooms. It is planned that there will be a major showing of revenues at this show as well (applications for the exhibit must be received in Germany by January 15. Due to the very short notice received about this show, it would be suggested that potential exhibitors contact Martin Erler by FAX at 08178-1596 in Icking, Germany.)

## Silver tax survey follow-up

I want to thank the many readers of *The American Revenuer* who requested a copy of the Silver Tax survey form. Compilation and assembly of data will probably take several months after which the results will be sent to participating collectors.

The invitation to request copies of the survey for *is still open* and I hope additional collectors will respond. the validity of the re-

sults is proportional to the number of responses. Philately needs your help and you will be the beneficiary. Please write to me and ask fellow collectors to contact me also. this includes the revenue dealers. Please request a form so you holdings will be tabulated. *Confidentiality* will be maintained. David Sohn, 111 N. Wabash, #1212, Chicago, IL 60602.

## The Revenue Journal of Great Britain—September 1993

The September issue of *The Revenue Journal of Great Britain* leads off with an article entitled "Austrian Empire—Taxes on Money Transfer 1850-1900" by John Whiteside. This article discusses the tax rates and illustrates some documents for the transfer of money—excluding the Bills of Exchange. A discussion of the money systems in use in Austria during the nineteenth century is also included.

Abdul Mollah presents "The Indian Princely State of Vala," an extensive update to the catalog listings found in the catalog *The Court Fee and Revenue Stamps of Indian Princely States* published in 1986. Roger Booth updates British catalog listings with "Great Britain—Update to *Catalogue of the Revenue*

*Stamps...*" which are additional listings to the 1990 third edition of that catalog. It is indicated that there will be further updates to this catalog in future issues of *The Revenue Journal*.

Robson Lowe continues to look at the revenue archives formerly held by Bradbury, Wilkinson and Co. with illustrated examples from Brazil, Vietnam, People's Republic of South Yemen and Iraq. Michele Caso updates listings found in the *Alnis Guide to Albanian revenues* including Tobacco stamps, German occupation and a glossary of some terms found on the stamps.

"Australia—Private Revenues of the Federation" (C & E Forum—continued on page 289)

# The American Revenue Association

## Secretary's Report

### Applications for Membership

In accordance with Article 4, Section 2(o) 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.

**Robert E Barker** 5075, Box 888063, Dunwoody, GA 30356, by Secretary. Dealer—Worldwide, Cinderellas, Canada, United States, Germany.

**Charles H Berry** 5079, 2501 S Dahlia, Denver, CO 80222, by Frank Bachenheimer. Collector/dealer, Betsy & Chuch. United States, Seals-Christmas, Seals-TB, Japan, China.

**Gerald E Butler**, MD 5078, 4096 Miller Road, Ann Arbor, MI 48103, by Eric Jackson. Collector/dealer.

**Timothy Dewitt** 5084, Box 1133, Kirtland, NM 87417, by Richard Friedberg. United States, US-Playing Cards, US-Private Die Playing Cards.

**Richard J Fischer** 5074, by Gerthie Stevens.

Cindreellas, Canada-Fish & Game, US-Hunting Permit, US-Cinderellas, US-State Fish & Game.  
**A J Gray** 5087, RD 2, Winton, Southland, New Zealand, by Secretary. Collector/dealer: Australasia.

**Prem Chand Jaiswal** 5080, 106/1A, S. N. Banerjee Road, Calcutta 700 014, India, by Kenneth Trettin. Dealer, Philatelic Centre.

**Robert A Koch** 5085, 41 Stanworth Lane, Princeton, NJ 08540, by Richard Friedberg. US-Scott Listed.

**Lynn Malson** 5088, 16 St James Place, Appin 2560, NSW, Australia, by Secretary. Collector/dealer: Canada-Federal, Canada-supreme Court, United Kingdom, British Colonies, British Commonwealth, India, Indian States.

**Wolfgang Morscheck** 5081, Gortzheide 20, Wulfrath 42489, Germany, by Eric Jackson and Ronald Leshner. Brazil.

**Bonnie Ruben** 5082, 914 Broad St, Augusta, GA 30902, by Richard Friedberg.

### Board of Directors:

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**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 E. Leshner, Sr., Box 1663 Easton, MD 21601

### 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

**Netherlands:** Herman W. M. Hopman, Haringvliet 23, Alphen aan den Rijn, 2401 DD, Netherlands.

**United Kingdom:** Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England. (Volunteers in unlisted countries sought, please contact the President.)



**Ann M Trigg** 5076, 4865 Spaulding Dr, Clarence, NY 14031, by Eric Jackson.

**Gary A Whitt** 5083, 17030 Tiger Mtn Rd SE, Issaquah, WA 98027, by William T McDonald. Canada-Wildlife Habitat, US-Hunting Permit, US-State Fish & Game.

**Jeffrey M Wild** 5077, 25 Ferris Dr, Queensbury, NY 12804, by Secretary. US-Scott Listed, US-Non-Scott Listed.

**Michael E Yopp** 5086, 535 Adams St, Burlington, WI 53105, by Duane F Zinkel. Germany, German Africa, Italy, Denmark, Finland, Norway, Baltic States, Czechoslovakia.

*Highest membership number assigned on this report is 5088.*

## New Members

Numbers 5061-5068

## Application for Reinstatement

**Harry A Ashworth** 1819, 40 Chicjon Lane, East Hanover, NJ 07936, by richard Friedberg. M&M.

## Reinstated from 1993 NPD List

686 Bradley T J Mettee, Jr

## 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.*

1819 **Harry A Ashworth**, 40 Chicjon Lane, East Hanover, NJ 07936.

1537 **Leland L Crane**, 2445-58th Street North, St Petersburg, FL 33710.

2997 **Bill Halstead**, 3001 Park Center Dr #314, Alexandria, VA 22302.

2552 **Millicent Hansen**, 229 West Cedar Road, Santa Maria, CA 93454.

3261 **Jon Koepke**, 3965 Lindstrom Lane, Stevens Point, WI 54481-8817.

4559 **Robert A Ross**, 8079 Pelham Drive, Westerville, OH 43081.

3394 **James R Simon**, Box 63, Dunn Lorina, CA 22027-0063.

4722 **James P Streeter**, 315 Pemburn Dr, Fairfield, CT 06430-3917.

## Membership Summary

Previous membership total .....	1321
Applications for membership .....	15
Application for reinstatement .....	1
Reinstated from 1993 NPD list .....	1
Current membership total .....	1338

## C & E Forum

*Continued from page 287*

ated Marine Stewards and Pantrymen's Association of Australasia" by Andrew Hall is the last of the major articles. These stamps could be classed as union dues stamps. the study is based on the membership book of a person who held membership from December 1916, with this particular book running from 1923 to mid 1929.

Editor Clive Akerman rounds out the issue with an editorial and several reviews. *The Revenue Journal of Great Britain* is published quarterly by the Revenue Society of Great Britain. Dues in the U.S. are \$36 per year which includes airmail delivery of the journal. For information see their ad which appears in every other issue of TAR.

*Answer:* An oval cancel is usually fiscal. Also, the higher the face value, the more likely the cancel is fiscal in nature.

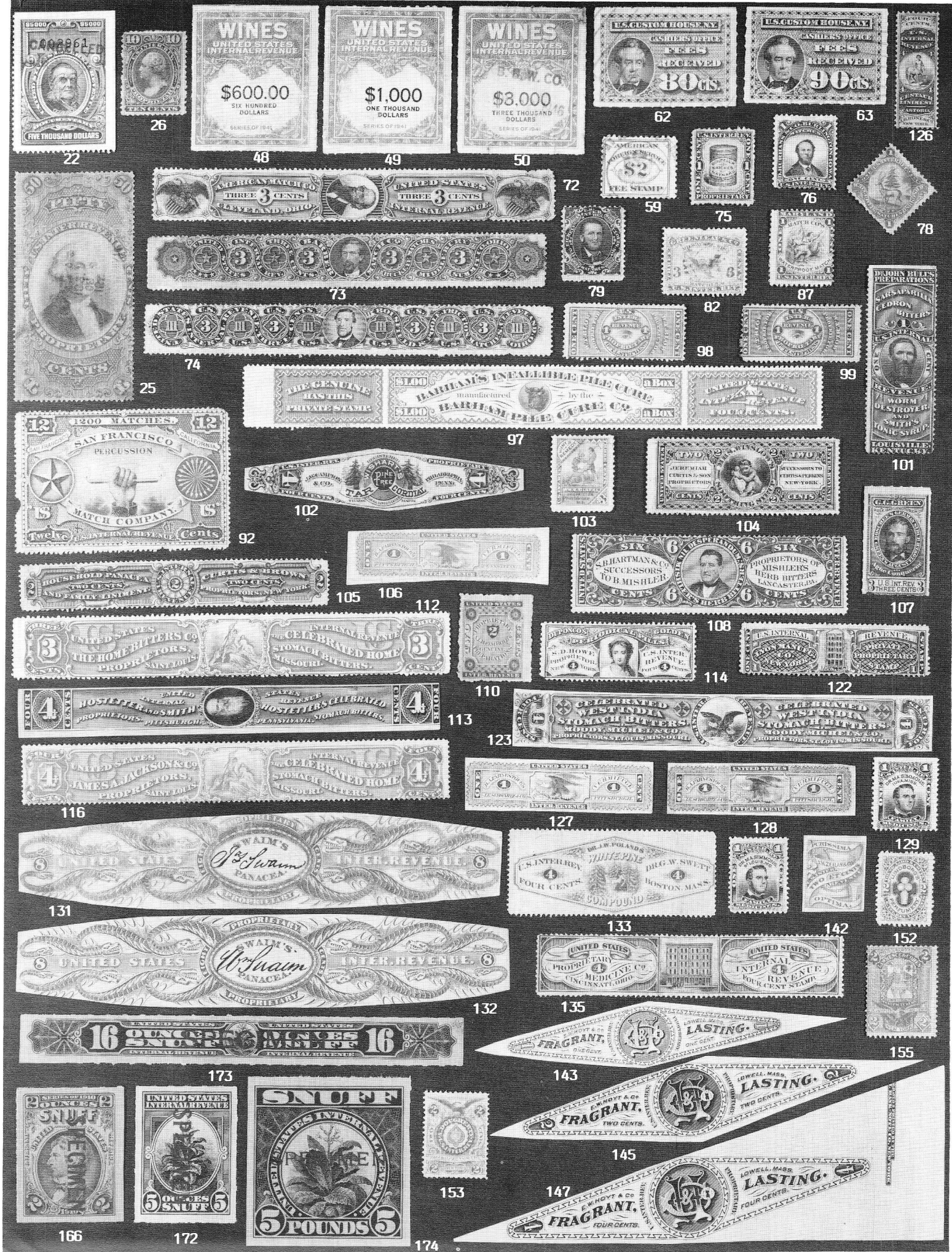


*Answer:* Only a city is mentioned in the cancel (Kuala Lumpur), but no country. Also, the key-words "Stamp" and "Office" are in the cancel.



## Fiscal Cancels

*continued from page 285*





# ERIC JACKSON

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## MAIL AUCTION #88

**CLOSING DATE: January 20, 1994**

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. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

**All stamps are in used condition unless noted as mint(\*).**

### UNITED STATES - Scott Catalogue Numbers

1	R460 perfin, VF	18.00
2	R483 perfin, VF	2.00
3	R510 perfin, F-VF	18.00
4	R535 perfin, VF	20.00
5	R558 perfin, F-VF	3.00
6	R560 perfin, F-VF	18.00
7	R583 perfin, VF	5.00
8	R585 perfin, VF	27.50
9	R606 perfin, F-VF straight edge at bottom	12.50
10	R616 perfin, VF	10.00
11	R682 perfin, F-VF	4.00
12	R688 perfin, F-VF	3.50
13	R691 perfin, VF	3.50
14	R693 perfin, VF	12.50
15	R699 perfin, VF	5.00
16	R700 perfin, VF	4.00
17	R702 perfin, VF	9.00
18	R708 perfin, VF	40.00
19	R709 perfin, VF	4.00
20	R718 perfin, F-VF	2.00
21	R730 perfin, F	50.00
22	R731 staple holes, VF PHOTO	85.00
23	R732 perfin, F-VF	25.00
24	RB6P4 VF	12.00
25	RB8b F thins, couple small repairs PHOTO	900.00
26	RB19b F small thin PHOTO	250.00
27	RE56 VF crease between stamp and tab	35.00
28	RE60* VF	3.00
29	RE61* VF	7.50
30	RE73* VF	4.50
31	RE80* VF	35.00
32	RE90* VF	5.00
33	RE107D VF varnished	375.00
34	RE113* VF	5.00
35	RE117* F-VF	2.50
36	RE118* VF	3.00
37	RE121* VF	4.75
38	RE123* VF	4.50
39	RE125* VF	7.00
40	RE127* VF	5.00
41	RE130* VF	6.00
42	RE131* VF	4.50
43	RE139* VF	10.00
44	RE140* VF	3.50
45	RE145* VF	12.50
46	RE149* VF	10.00
47	RE150 VF small thin	50.00
48	RE167 F-VF light varnish PHOTO	125.00
49	RE169 F-VF faulty, small repair at top PHOTO	200.00
50	RE171 F small faults, corner repair PHOTO	175.00
51	RE179 perfin, F-VF varnished	85.00
52	RE180* F	10.00
53	RE186* VF	16.00
54	RE190* VF	3.75
55	RE192* VF	16.00
56	RE196* VF	4.25
57	RE198b* VF	75.00
58	RF10 VF creased	55.00
59	RK23 F crease PHOTO	50.00
60	RL4 F-VF	3.50
61	RL6 VF	25.00
62	RL7 VF PHOTO	55.00
63	RL8 VF PHOTO	75.00
64	RM306 F-VF	17.50
65	RM308 F	17.50
66	RM309 VF tone spot	40.00
67	RM313 VG	17.50
68	RM315 F	17.50
69	RM323 F-VF faulty	17.50
70	RO7d F thin	20.00

71	RO10b VF repaired tear	17.50
72	RO11a F thins, clipped perfs PHOTO	350.00
73	RO19a F small faults PHOTO	150.00
74	RO37b F creases, small tear, pulled perf PHOTO	90.00
75	RO38b F faulty PHOTO	125.00
76	RO46a F thin, few short perfs PHOTO	110.00
77	RO47d F	17.50
78	RO68b F small faults PHOTO	90.00
79	RO76a F PHOTO	60.00
80	RO89a F light creases	45.00
81	RO99b F-VF thin	3.50
82	RO101a F-VF pulled perf PHOTO	85.00
83	RO110c F thin	35.00
84	RO111a F perfs clipped at top	75.00
85	RO121b F	45.00
86	RO126b VF thin, short perfs	25.00
87	RO131b F PHOTO	100.00
88	RO142a F creases	40.00
89	RO144d VF crease	30.00
90	RO146a VF tiny sealed tear	25.00
91	RO160a VF thin, sealed tear	6.00
92	RO165b F thins, small sealed tear, nick in left margin PHOTO	400.00
93	RO167b F	35.00
94	RO168c VF thin, tiny tear	37.00
95	RO170d VF thin spot	25.00
96	RS4b F-VF thin	50.00
97	RS14d VF short perf PHOTO	70.00
98	RS31a F small thin, tiny scrape PHOTO	225.00
99	RS31b F thin PHOTO	60.00
100	RS37b F-VF thin	35.00
101	RS42a F small faults, straight edge at top PHOTO	125.00
102	RS48d F-VF thin, small faults PHOTO	80.00
103	RS56d F-VF thin PHOTO	100.00
104	RS68c F-VF large thin PHOTO	100.00
105	RS70b F-VF thin, small sealed tear PHOTO	100.00
106	RS84a F-VF sealed tear PHOTO	125.00
107	RS93d F thin PHOTO	125.00
108	RS100b F thin spot PHOTO	175.00
109	RS105d F-VF thin	12.50
110	RS110d F thin, light soiling PHOTO	85.00
111	RS115a F-VF stained, pinhole	30.00
112	RS129d F full repaired tear PHOTO	75.00
113	RS132c F thin PHOTO	75.00
114	RS134a F-VF corner nick, thin spot PHOTO	100.00
115	RS142d F	60.00
116	RS143b F light creases, small thin PHOTO	210.00
117	RS154d VF thin, pulled perf	25.00
118	RS155c F thin, light stain	27.50
119	RS155d F-VF thin	3.00
120	RS157b F thin	5.00
121	RS161d F-VF small tear and nick in left margin	30.00
122	RS167c F short perfs PHOTO	300.00
123	RS182b VF thin, small repair at left PHOTO	150.00
124	RS194a F light stain	2.50
125	RS204c F-VF thins spot	30.00
126	RS205b F thin PHOTO	150.00
127	RS215b F thin spot PHOTO	125.00
128	RS215d F thin PHOTO	100.00
129	RS223b F-VF straight edge at top PHOTO	110.00
130	RS224d F-VF small thin PHOTO	125.00
131	RS233a F creases, small faults PHOTO	275.00
132	RS235d VF creases PHOTO	200.00
133	RS237b F light staining PHOTO	210.00
134	RS240d F-VF	17.50
135	RS243b F thin, few short perfs PHOTO	90.00
136	RS246b VF small faults, margins reduced	200.00
137	RS256d F	30.00
138	RS261c F thin	25.00
139	RS262c F creases	30.00
140	RS263d F	22.50

141	RS276b F thin, short perf	35.00
142	RS277c VF PHOTO	150.00
143	RT6d VF couple creases PHOTO	125.00
144	RT7d F thin	10.00
145	RT8d F creases PHOTO	400.00
146	RT9d VF full repaired tear	80.00
147	RT10c right sheet margin with partial imprint, VF small thin, light crease PHOTO	300.00
148	RT11b F thin, creases, few small sealed tears	75.00
149	RT11d F thin, creases	60.00
150	RT15b F-VF small sealed tear, light stain	80.00
151	RT18d F few short perfs	10.00
152	RT29c VF thin, few short perfs PHOTO	75.00
153	RU2a F-VF short perf PHOTO	65.00
154	RU9a F	5.00
155	RU10a F small thin PHOTO	70.00
156	RU11a huge margins VF, thin, crease	4.00
157	RU11b F small sealed tear	3.50
158	RU12a F-VF few short perfs	20.00
159	RU15b F small thin	5.00
160	RU15c F-VF	15.00

### TAXPAIDS - Springer Catalogue Numbers

161	SNUFF SPECIMENS TES3 VF	12.50
162	TES4 F-VF	12.50
163	TES6 F-VF	10.00
164	TES9 F-VF	12.50
165	TES12 VF	12.50
166	TES14 VF PHOTO	15.00
167	TES16 F-VF	15.00
168	TES18 F-VF	12.50
169	TES20 VF	12.50
170	TES22 F-VF	12.50
171	TES23 F	12.50
172	TES24 VF PHOTO	17.50
173	TES34 VF small thin PHOTO	27.50
174	TES40 VF PHOTO	35.00
175	TOBACCO TF5, 7, 9, 10, 11, 12, and 13, faulty	188.50
176	TF17 appears VF, repaired	15.00
177	TF20 VF small faults, varnished	45.00
178	TF33 punched remainder, VF crease	40.00
179	TF34 F faulty	50.00
180	TF44 F-VF varnished, full repaired tear	20.00
181	TF47 F-VF varnished	32.50
182	TF68E F-VF light staining	37.50
183	TF71E faulty	17.50
184	TF87A F-VF small faults	15.00
185	TF91A F repaired tears	27.50
186	TF117B F-VF rebaked	9.00
187	TF119B F-VF small faults	9.00
188	TF122B F varnished, small faults and piece out at upper left	8.50
189	TF124B F-VF varnished, small faults	12.50
190	TF126B F faults and repairs	15.00
191	TF127B F varnished, small faults	20.00
192	TF128B faulty	22.50

### TOBACCO TINFOILS - Hicks Catalogue Numbers

193	TF3-51 F-VF small faults	50.00
194	TF10-17 VF small faults	40.00
195	TF10-26 VF	20.00
196	TF10-27 VF small faults	25.00
197	TF10-35 VF small faults	25.00
198	TF10-67 F-VF small faults	20.00
199	TF10-98 VF	25.00
200	TF10-99 VF small faults	25.00
201	TF12-111 VF LR corner off	40.00
202	TF12-113 VF	40.00
203	TF12-15 VF	25.00
204	TF12-17 VF	40.00
205	TF12-2 VF	40.00
206	TF12-20 VF small faults	25.00
207	TF12-26 VF	25.00
208	TF12-3 VF small faults	40.00
209	TF12-32 VF	25.00
210	TF12-4 VF	25.00
211	TF12-41 F small faults	40.00
212	TF12-5 VF corner crease	25.00
213	TF12-59 VF	40.00
214	TF23-1 VF	20.00
215	TF23-18 F small faults	25.00
216	TF23-26 F-VF small faults	25.00

END OF SALE

THANK YOU FOR YOUR BIDS

PLEASE NOTE: As of January 6, 1994, my area code will change from 215 to 610.



## 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 aérograms 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

**Wanted: Printed** precancellations on First issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. \*1114\*

**Wanted:** I would like to buy the following revenues. Used F-VF undamaged copies only. RE56 thru RE59 (with taabs), RK8, RK22, RK31, RK39 (no straight edges). Please write quoting prices and condition. Do not send stamps. Thanks! Joe Siemion, Box 158, Errol, NH 03579. \*1115\*

**Wanted: Montana** checks, drafts, exchanges, etc., especially those bearing adhesive or imprinted revenues; also buying revenue bearing checks from all western states and pre-1933 western mining stock certificates. Douglas McDonald, Box 350093, Grantsdale, MT 59835. \*1116\*

**For Sale:** Complete mint sheets of 100 of classic 1930s Ohio revenues. typical sheets include 3, 4, 5, 10¢ cosmetics, 1¢ beer surcharge, and 2¢ cigarette. Sheet of my selection, \$10 each postpaid; 6 different for \$50. Only 47 available. Mailed flat. Great for framing—let the world know you're a revenuer! Doug Swisher, Box 52701, Jacksonville, FL 32201. •1117\*

**Unload those** common, heavily duplicated Scott listed revenues. I give one cent each for them. Perfins and cut cancels OK. Domzell, 904 Wright #4B, Richmond, CA 94804. \*1118\*

**Ceylon Bill** stamps wanted for my collection. Only two stamps needed to complete the series. 1904 EDW II 3R brown 2nd Exchange BH #7411 and 1909 EDW II 5R brown and red 3rd Exchange BH # 85111. Will purchase or exchange for 5 times CV of other Ceylon revenues. Don Duston, 1314 25th Street, Peru, IL 61354. \*1119\*

**New book** for sale: *Fiscal Stamps of the Philippines: a catalogue 1898 to 1946, the Warren Update*. Listing all known including tobacco taxpays, with 1993 prices, 60 pages, Japanese eva complete. \$11.00 postpaid (U.S.) to Douglas K. Lehmann, 3307 Chicamuxen Ct, Falls Church, VA 22041-2508. •1120•

**Wanted: Information** on unusual revenue and postal use of R153 and R154. Will purchase revenue used on check or other document or postal use on cover. Also interested in Kilmer M&M 1¢ overprints (RS307, 310 and 313). Len McMaster, Box 187, Williamsburg, VA 23187, ARA 3916. \*1121\*

**Exhibit needs** example of silver tax (RG) properly used on document. Illegal use also considered. One page of 160 page educational exhibit devoted to silver tax issues. Please send copy and price. E. J. Guerrant Jr., Box 909, Antlers, OK 74523. \*1122\*

**Wanted: Automobile** windshield stickers, registration or inspection; chauffeurs badges, drivers and taxi badges, paper licenses and registrations; license plates. Dr. Edward H. Miles, 888 Eighth Avenue, New York, NY 10019. 212-684-4708 evenings. \*1123\*

**Wanted State** ducks on license. Dorance Gibbs, 223 N 20th, LaCrosse, WI 54601. \*1124\*

**Below Market** sale of personal U.S. collection including: R3a, R4a, R79a, R97a, R99a, R2b, R66b, R129, R131, R150, R181, R223, R226, R227, Reds, RBs, RCs, RDs, greens, REs, and RL set. Most low values are VF used. See previous ads. Send want list to: Hank Ritter, 68 Heatherwood, Norristown PA 19403-1944. \*1125\*

**Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869** by W. V. Combs has been published by the ARA. 240 pages in hard covers, this book is the final in a series on the embossed revenues of the United States and is sure to become the reference on the subject for at least the next century. Published at \$27.50 it is available to ARA members for \$23.00 postpaid anywhere. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. \*1126\*

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**Mesa Community Center**

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**Anahiem, California**

**ORCOEXPO '93**

**January 14, 15 and 16**

**Sheraton Anaheim Hotel**

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**Dallas, Texas**

**ASDA DALLAS '94**

**January 28, 29 and 30**

**Holiday Inn North Park Plaza**

Hours: Fri 10AM-6PM, Sat 10AM-6PM, Sun 10AM-4PM

**Chicago, Illinois**

**ASDA CHICAGO '94**

**February 4, 5 and 6**

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**Cleveland, Ohio**

**GARFIELD-PERRY MARCH PARTY**

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**Masonic Auditorium**

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