



# The American Revenuer

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The municipal tax stamps  
of Chile are examined in Part 5 of  
a catalog by L. Crane. More, inside, page 62.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MARCH 1993

Volume 47, Number 3  
Whole Number 453

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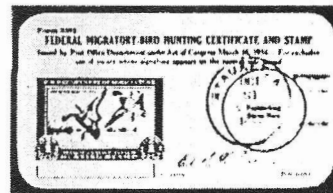
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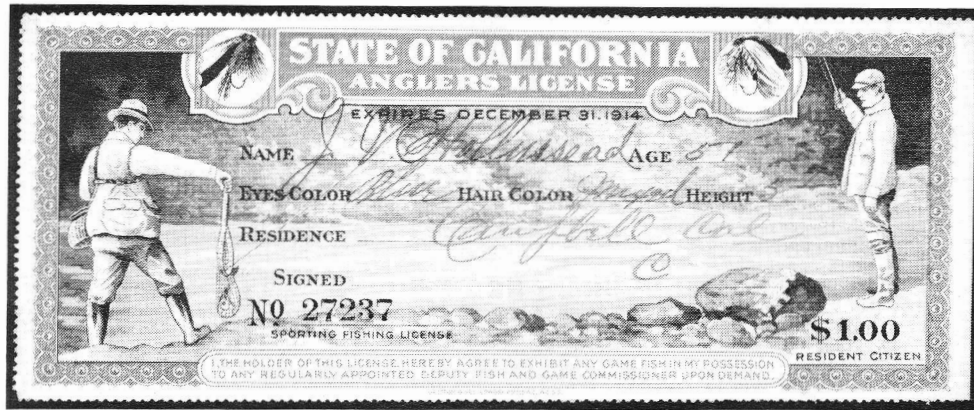
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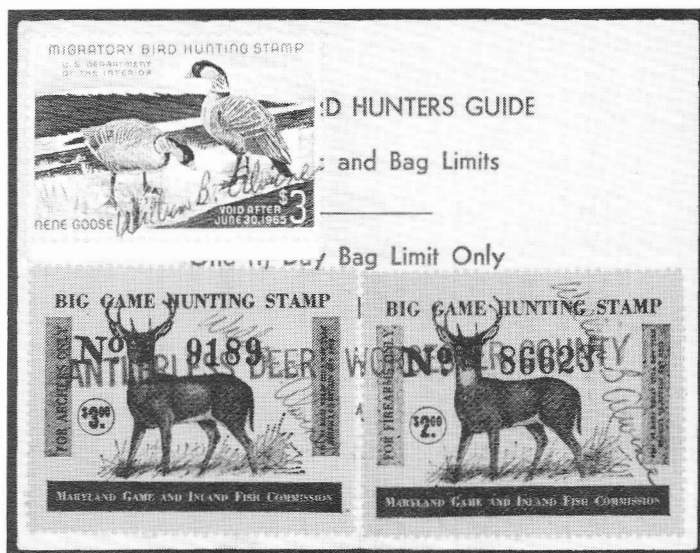
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# President's Letter

The ARA president should be visible in promoting the collecting of revenues. In writing this column, I was tempted to take a lesson from one of America's great self-styled promoters. I don't think I'd have to mention his name, if my column began, "Welcome to this special edition of *The American Revenuer*, *Revenues in Crisis*, month three of the Leshner presidency." Well, it would catch your eye. However, that is just not my style. I prefer to write about my favorite revenue research project, do show-and-tells about my latest find or make presentations at shows to other revenue collectors.

The Mt. Nittany Philatelic Society held its annual show, SCOPEX, on March 13-14. I was in attendance as one of the judges. The committee would have been well advised to name this year's show SNOPEX. The show opened at 10 AM and closed at noon because of the blizzard of '93. It was the shortest two day show I've ever attended.

The first exhibit in the program was Ohio Sales Tax Receipts. While the exhibit did not merit the grand award or even the reserve grand, it was apparent that the exhibitor was not a novice and was having fun in the chase to obtain examples with the safety designs running in all the possible directions. Now exhibits of Ohio sales tax receipts do not make us go "Oh!" and "Aah!" but it does not take an exhibit of second issue inverted centers or Persian rugs to demonstrate philatelic knowledge or gain the respect of the judges.

There are many areas of specialty that can challenge the collector without exceeding one's financial resources. It has no doubt taken the exhibitor a considerable length of time to assemble from scratch the three frame exhibit and will continue to challenge the exhibitor to search for all the remaining varieties.

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## There are many areas of specialty that can challenge the collector without exceeding one's financial resources.

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The point of all this is that you don't have to be a well-heeled collector to have fun and share your fun and knowledge with other collectors. Local club shows and regional shows (those who seek exhibits from beyond the local membership) are excellent venues to share the fun of collecting revenues. You don't have to exhibit at the national level shows.

One bit of news is that the ARA is publishing another volume in W. V. Comb's work on the embossed revenues. By next month ordering information should be available.

Ronald E. Leshner, Sr.

## THE AMERICAN REVENUER

*The Journal of International Fiscal Philately*

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# New Discoveries in East African Revenues

by Regis Hoffman, ARA

During the past several years, there have been a number of new revenue stamps discovered from the East African nations of Kenya, Uganda, Tanganyika and Zanzibar. This article summarizes the new information, supple-

menting and clarifying listings in the Barefoot and Hall *British Commonwealth Revenues* (4th edition) catalog. Several revenues listed but not pictured in the Barefoot and Hall catalog are also illustrated in this article to aid in their identification.

## British East Africa "Judicial Fee" Overprints



Figure 1. DeRue overprint (left) and local overprint (right.).

A discrepancy between two publications' listing of the "Judicial Fee" overprints on the British East Africa Queen Victoria definitives

is now resolved. The Barefoot and Hall *British Commonwealth Revenues* catalog lists a 20 and a 50 rupee large Queen definitive overprinted "Judicial Fee," but John Minn's book, *British East Africa, The Stamps and Postal Stationery*, does not. A subsequent article by John Minns (*B. E. A., Bulletin of the East Africa Study Circle*, January 1986) stated that the De La Rue archives showed no evidence of an overprint on the 20 or 50 rupee values, indicating an error in the Barefoot and Hall listing. A recent acquisition solves the mystery. Figure 1 shows the De La Rue overprint contrasted with the new discovery—a 20 rupee, locally handstamped with "JUDICIAL / FEE"; a similar local handstamp is also found on the small Queen 4 rupee value (with "Judicial Fee" reading up the stamp). These are the first examples I have seen with the local handstamp. Presumably there exists a 50 rupee with the local handstamp.

## King Edward VII "Uganda Revenue" Overprints



Figure 2. "Revenne" error.

An error in the "Uganda Revenue" overprint on the King Edward VII 1 rupee value from the East Africa and Uganda Protectorate was first described in the *Bulletin of the Fiscal Philatelic Society* (January 1915), but is not listed in the Barefoot and Hall *British Commonwealth Revenues* catalog, nor was any copy

known by me. After many years of searching, I have found an example of the error. The error occurs in the letter "u" of "Revenue" which is inverted (or replaced with the letter "n"), to spell "Revenne" (Figure 2). The error is enlarged in Figure 3. This was found on a piece with two single 1 rupee values, a block of eight (4 rows, 2 columns; stamp with error is row 3, column 2 of the block) 1 rupee stamps, and a single 10 rupee. It is not known if this error occurs in any other sheet position, or on any

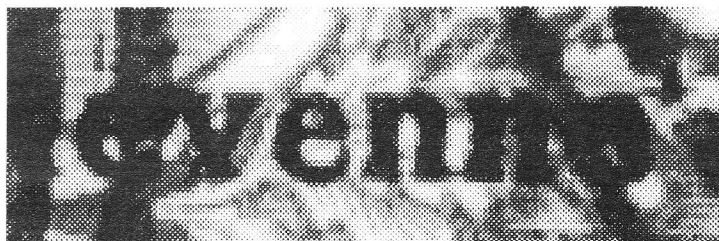
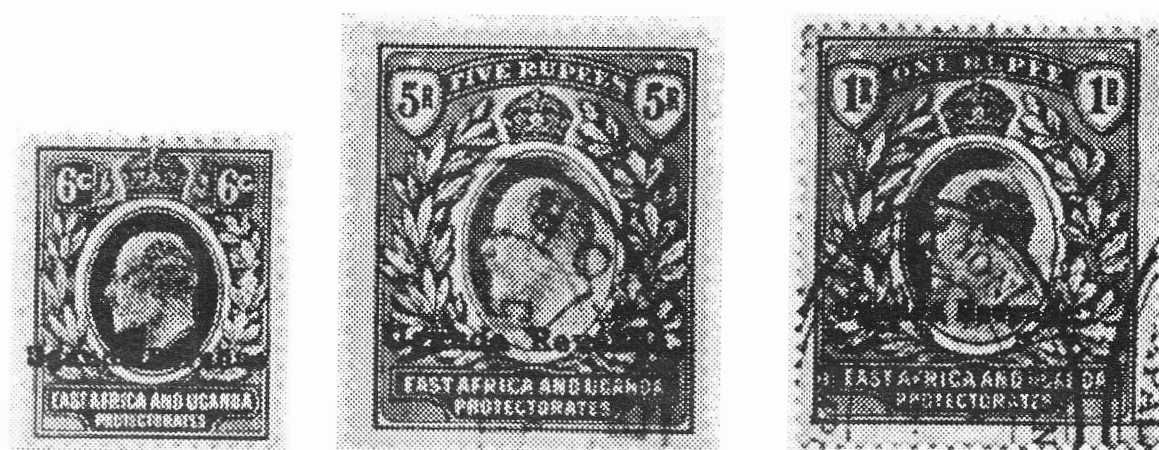


Figure 3. "Revenne" error overprint enlarged.



**Figure 4.** The small (6c) and large (5R) overprints and the small on a 1 rupee value.

other values.

A new overprint type has also been found on the 1903-1908 definitives. The anna and cents values of the series were overprinted "Uganda Revenue" in a small typeface, while the rupee

values bear a larger typeface (examples of the 6 cent and 5 rupee are shown in Figure 4). The 1 rupee and 10 rupee stamps are now known with the smaller typeface (Figure 4).

### King George V "Uganda Revenue" Overprints

Add to the 1918 King George V East Africa and Uganda set with a vertical overprint reading upwards a 15 cent (overprint in red). The vertical "Uganda Revenue" overprint also reads down the stamp (Figure 5). The sole value seen is the 25 cent.

The 1/- value of the 1922 definitive set is found with a sans serif overprint (Figure 6).

There are two changes to the 1935 pictorial series. The 5/- "Uganda Revenue" overprint is in red, and add a 10/- overprint in black.



**Figure 5.** "Uganda Revenue" reading downward.



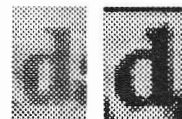
**Figure 6.** 1922 KGV 1/- with a sans serif overprint.

### King George VI "Uganda Revenue" Overprints

The 1938 King George VI pictorial set bears a confusing array of overprint types and settings. Part of the confusion arises from the lack of illustrations in the Barefoot and Hall catalog. Several new values and overprint settings are now listed and illustrated. This entire series requires further study before a definitive listing can be written.

#### Small vs. Large Overprints

The Barefoot and Hall catalog lists a small (11.5 mm) and large 13 mm) length of the word "Uganda." An easier distinguishing characteristic is the style of the letter "d" in "Uganda." The small overprint has a flat top on the ascender of the letter "d," while the larger overprint has a sloping top to the ascender of the letter "d." Both are shown enlarged in Figure 7.



**Figure 7.** Flat top "d" on small overprint (left); sloping "d" on large overprint (right).





**Figure 8.** "Uganda / Revenue" overprint on KGVI; "U" to the left of the "R" (left) and "U" to the right of the "R" (right). **Figure 9.** Sans serif overprint on KGVI.



**Figure 10.** The overprint on the £1 KGVI is in a different serif face, set all caps.

## Queen Elizabeth II "Uganda Revenue" Overprints

One of the most famous British Commonwealth revenue stamps is the double overprint variety on the 1/- value of the K.U.T. Queen Elizabeth II 1952 definitive series. In my notes, I have the following clipping from a stamp periodical about the error, but have no idea of the source or author:

A business concern in Kampala, Uganda, purchased at the local post office for ordinary postal use a complete sheet of the current Q.E. II 1/- stamp. This had a "Uganda Revenue" overprint across the body of the lion, which is normal for these fiscal stamps, and a second overprint throughout the sheet so placed that "Revenue" appeared at the top of each stamp and "Uganda" at the bottom, except for the top

"U" to left of "R" and the "U" to right of "R" are shown in Figure 8.

### Sans Serif Overprints

The sans serif overprint values include the 2/- (Figure 9) and the £1 (both overprints in black).

### All Caps Serif Overprint

The £1 overprint in white or yellow (B & H 93a, 93b) is a separate typeface in an all caps serif style, not style B as listed (Figure 10).

row, on which "Uganda" only was duplicated. An additional "Revenue" appears on the sheet margin below each stamp in the bottom row.

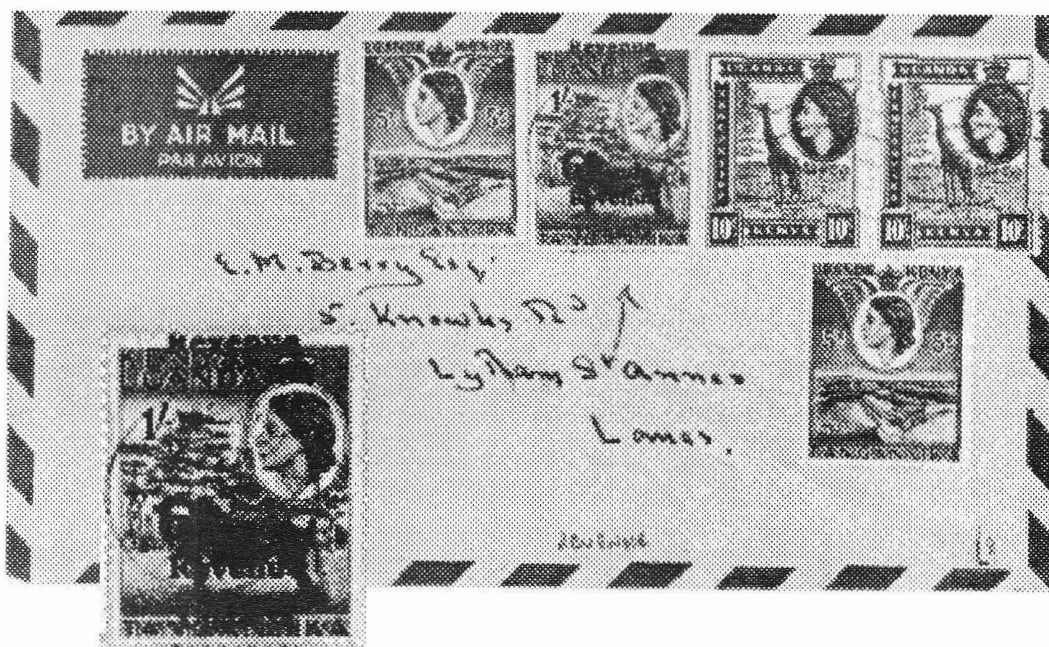
The firm used some of the stamps for postage in the ordinary way, but 65 stamps of the sheet were salvaged mint and submitted to Mr. E. M. Berry (Lytham St. Annes) for opinion. He sent six text covers to Kampala, each bearing one of the revenue stamps in conjunction with a 10c and 20c normal stamp to complete the airmail rate. All the covers came back to Britain by air without comment.

An example of one of these covers is illustrated in Figure 11 with an enlargement of the error. The existence of the 5/- overprint in black (B & H 99) is confirmed.

## Modern Uganda Revenues

There remain many discoveries to be made in post-independence Uganda revenues. The 1962 Independence issue with a mixed-case "Uganda Revenue" overprint exists in several

colors. The Barefoot and Hall catalog does not mention the overprint color, but the 1/- and 2/- exist with a red overprint. The 2/- additionally comes with an orange overprint (Figure 12). A



**Figure 11.** The "Uganda Revenue" double overprint variety on cover and an enlargement.

new value on the 1965 Bird definitive is the "Uganda Revenue" overprint (in red) on the 1/- and 5/- (Figure 12).



**Figure 12 (below).** Revenue overprints on the Independence and bird definitive postage issues.



### "Kenya Judicial" Overprints



**Figure 13.** Thin and thick "Kenya Judicial" overprint types on cents values.

Kenya and Uganda 1922 series are reported. The overprint is in black (unless noted), and occurs in both a thin and thick letter font (Figure 13). Thick overprint value seen are the 5c, 15c and 50c. The thin overprint is known on the 1c, 5c and 10c (overprint in red). I have seen the thin overprint set additionally overprinted "Specimen"—the value in this set were 1c, 5c, 10c 15c, 20c, 30c, 50c, 75c, 1/-, 2/- 3/- (in red), 4/- (in red), 5/-, 10/- (in red) and £1.

Additional entries in the listing of the "Kenya Judicial" overprints on the cents values of the

These low values are surprisingly elusive, and were not even cataloged until 1990. Prior to this, their existence was suspected due to an overprint proof from the De La Rue archives that showed both the known high-value overprint, together with the cents value overprint.

## King George VI "Oriental" Overprint



**Figure 14.** (Mombasa) district control overprint. Several additional district control overprints can now be reported.

The meaning of the "Oriental" overprint on the King George VI pic-

torials remains a mystery (Figure 14). One suggestion is that it is a security overprint by the Oriental Insurance Company.

## Kenya Graduated Personal Tax Stamps

The Barefoot and Hall catalog listing of Kenya's Graduated Personal Tax stamps includes the description of the MSA

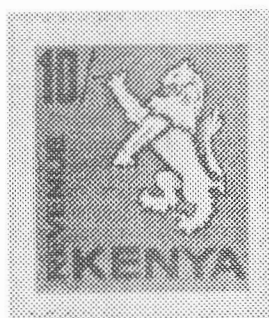
be reported. The additional entries are NYI (Nyeri), EMU (Embu—illustrated in Figure 15), GSI (Gasi) and KBU (Kiambu). The stamps also exist without any overprint (Figure 15). A further type may also exist as evidenced by the proof shown in Figure 15.

Other values of the proof are 4, 6, 9, 13 and 20, presumably in units of shilling.

**Figure 15.** Graduated Personal Tax stamps. EMU District (left), no overprint (center), and a proof of possible issue (right).



## Modern Kenya Revenues



**Figure 16.** Lion revenue of about 1982.

New values of 1/-, 5/- and 10/- can be added to the lion series of revenues shown in Figure 16, and the 1983 issue date can be amended to at least 1982. The 20/- Hospital Tax stamp is also illustrated in Figure 17.

A recent addition to the list of Kenya revenues are the lion stamps shown in Figure 18. Values noted are 10c, 20c,

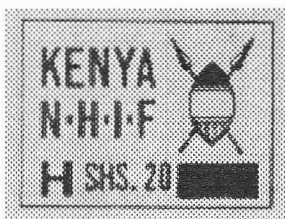
50c, 1/-, 2/-, 10/- and 20/-. A proof of an issue is shown in Figure 19—no actual revenue stamps with this design have been reported.



**Figure 17.** Hospital Tax.



**Figure 18.** New Kenya revenue depicting a lion.



**Figure 19.** Proof of possible new Kenya revenue.

## Zanzibar "On India" Overprints

The 1893 "Zanzibar" overprints on Indian Special Adhesive stamps, exist in specimen format with an additional "Cancelled" overprint, ex De La Rue archives.



## Zanzibar "Revenue" Overprint on Sultan Seyyid Issue

Add a 2 rupee value to the 1905 "Revenue series."

## Zanzibar Monogram Inverted Overprint

The 1 anna value of the 1904 Monogram issue of Zanzibar is known with the overprint inverted (Figure 20). Curiously, I have not

seen this value with a normal overprint. Presumably it exists.



**Figure 20.**  
*Inverted overprint on Zanzibar 1904 monogram issue.*

## Tanganyika Entertainment Tax

To clarify the Barefoot and Hall catalog entry, the two known types of Tanganyika Entertainment Tax overprints are illustrated in Figure 21. The handstamp overprint reads "Entertainment Tax," while the properly overprinted stamp reads "E/TAX 6/-." These were applied to admission tickets.



**Figure 21.**  
*Two type of Entertainment Tax overprint.*

## Acknowledgements

I would like to thank Donald Duston and Ian Gibson for information and editorial comments.

## Notes

I invite correspondence on East African revenues. My address is 2008 Rockfield Road, Pittsburgh, Pennsylvania 15243 U.S.A.

## India: a short-lived provisional for Daman & Diu

A. M. Mollah, ARA

The Indian Union territory of Goa, Daman & Diu consisted of three isolated elements—Goa, at the southern tip of Maharashtra, being the largest tract of land among the three, and Daman and Diu are two isolated pieces of land of a few square kilometers each on the sea coasts of Gujarat.

Indian Court Fee and Non-Judicial stamps were overprinted with the words "Goa, Daman & Diu" for use in this union territory. However, Goa attained separate statehood within the Indian Union recently with Daman and Diu still retaining their union territory status. Court



*The name Goa struck out by hand on a court fee stamp from Daman & Diu. (Enlarged above)*

Fee stamps, like the one illustrated here, are being used within Daman and Diu with the word "Goa" struck out by hand.

Possibly, Non-Judicial stamps are also receiving the same treatment which is likely to be short-lived once properly overprinted stamps are received from the security printers.

# A First Issue Cancellation with more Information than was Required by Law

by John M. Hamilton, ARA

The Revenue Act of 1862 was very specific regarding the way revenue stamps were to be canceled. It said,

"In any and all cases where an adhesive stamp shall be used...the person using or affixing the same shall write thereupon the initials of his name, and the date upon which the same shall be attached or used, so that the same may not again be used." (Mahler, 1988)

This meant that *each stamp* on a document was to be canceled with both the initials and the date. This was very time consuming, and businesses such as banks, insurance companies and railroads where many stamps were used every day soon began to use handstamps for cancellation. The Revenue Act of 1862 did not permit this, and on March 3, 1861, an act was passed by Congress that authorized the Commissioner of Internal Revenue to prescribe a method for handstamp use. The method adopted required that handstamps give the initials or name of the individual or firm plus the date. Mahler (1988) discusses the use of handstamps intended for other uses that failed to satisfy the letter of the law for canceling revenue stamps. He referred to such use as "nominally illegal cancels."

There can be little doubt that this tax that required the use of adhesive revenue stamps was unpopular. Many of the people who used stamps to pay the tax as required by law canceled them with men and ink but did not follow the law's requirements for the cancellation of each stamp with initials and date. Pairs and blocks of stamps often had one set of initials and one date extending across them, and frequently cancels consisted of lines across the stamps, or "X"s or scribbles were used. All of these methods were "nominally illegal," but rarely if ever was anyone penalized.

In contrast, however, the illustration shows a one dollar mortgage stamp of the first issue (Scott R73c) with a manuscript cancellation that was not only legal, but went beyond the requirements of the law. Although the parts of the handwriting are difficult to read, I believe



the inscription is as follows:

April 15 1864

his

Gatta X Marks

mark

Witness T. B. Bormann

Why did someone go to this much trouble to cancel this stamp? Off the document we can only guess the answer to this question. The fact that it was a mortgage stamp tells us nothing, since after the first few months of use of these stamps, the titles were made interchangeable. A dollar stamp would have paid the tax on a

\$2,000 mortgage or a \$500 to \$1,000 deed, and there were other possible uses. Obviously, Gatta Marks was illiterate. I suggest that Mr. Bormann was trying to impress Mr. Marks that the signing of this document was a very serious matter.

### References

Mahler, M. "ON OR UNDER DECK" and other Nominally Illegal Cancels of the Civil War Era. *The American Revenuer* 1988 July-August; 42:159-162.

Photo by Frank P. Hamilton.

## Collectors' and Exhibitors' Forum

### 1993 ARA Convention at CHICAGOPEX '93

CHICAGOPEX '93, the 107th Annual National Philatelic Exhibition of the Chicago Philatelic Society, will host the Annual Convention of the American Revenue Association. The show is scheduled for the weekend of November 12, 13 and 14, 1993, at the O'Hare Expo Center, 5555 North River Road, Rosemont, Illinois, a suburb of Chicago just five minutes from O'Hare Airport. The headquarters hotel will be the Radisson suite Hotel O'Hare Airport, 5500 North River Road, across the street from the Expo Center. A reduced show rate is available at the hotel with a special reservation card.

Members of the ARA will present a variety of exhibits covering various aspects of revenue collecting as well as holding meetings and specialized programs. The ARA exhibits will be a part of the overall CHICAGOPEX '93 exhibition. The exhibition prospectus, hotel reservation card and additional information will appear in future issues of *The American Revenuer* in time for members to act accordingly. More information can also be obtained directly from the Chicago Philatelic Society by writing to CHICAGOPEX '93, Box A3953, Chicago, IL 60690.

### Cal-Rev at Westpex

The California ARA affiliate Cal-Rev will meet on Sunday, April 25 at 11 A.M. at Westpex. Westpex is being held at the Cathedral Hill Hotel on Van Ness Avenue in San Francisco. The meeting will be in room 378.

Guest speaker for the meeting will be Peter

Iber, who will discuss his Thailand revenues. All back-of-the-book collectors are welcome, you need not be a member of the ARA or of Cal-Rev. If you have any comments or questions about the Cal-Rev group, please call Jerry Lurie at (510) 682-3020 or write Box 5593,

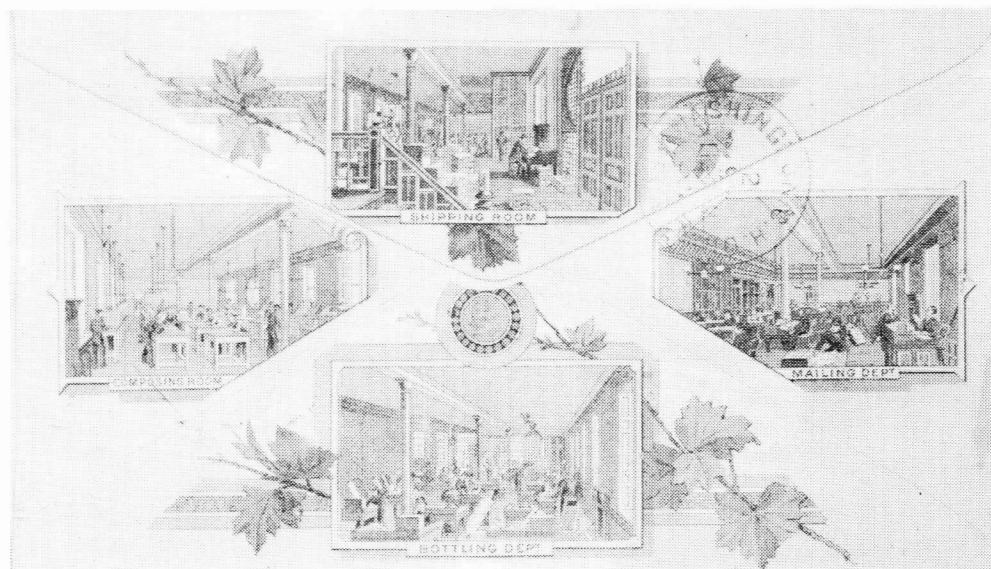
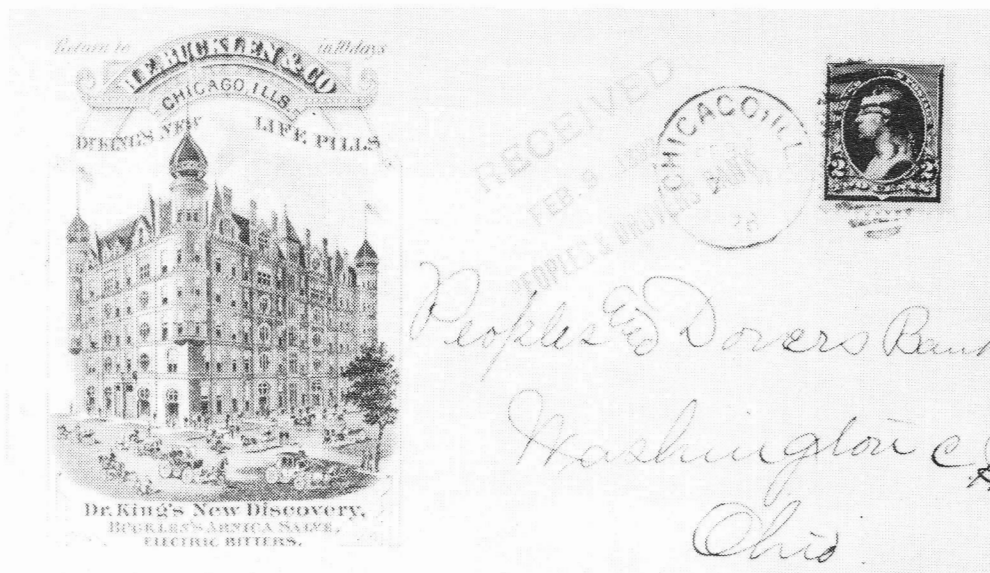
### CHICAGOPEX '93 to hold 27th Annual Literature Exhibition

CHICAGOPEX '93, the 107th Annual National Philatelic Exhibition of the Chicago Philatelic Society, will present its 27th Annual Literature Exhibition. The Literature Exhibition will be classified as follows: Section I—Handbooks, bound and unbound as published (no manuscripts acceptable); Section II—Philatelic Periodicals. The closing date for receipt of applications for entry is September

10, 1993.

Revenue literature can be entered and will be judged with all other literature as there is no separate revenue class in U.S. literature exhibitions. For a prospectus for the 27th Annual Literature Exhibition, please write to CHICAGOPEX '93 Literature Committee, Box A 3953, Chicago, IL 60690 or to the editor of *The American Revenuer*.



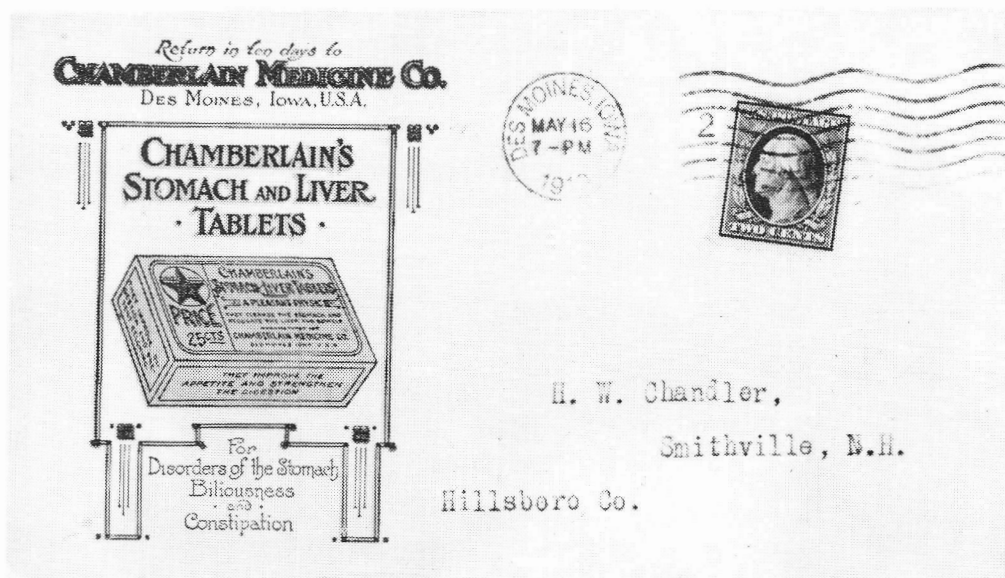


I am illustrating some more of my covers and related stamps to show how I have exhibited them. This **H. E. Bucklen & Co.** cover is illustrated overall on the back, so I include a photocopy of the back. Actually, it is a difficult decision as to which is more appealing, the front or back of this cover as it is beautifully engraved. To solve the problem, I show the cover at the top of the page and the back at the bottom with two precanceled battleships separating them. **H. E. Bucklen & Co.**, as well as many others of this era cause a bit of a stir with the medicine bottle collector, as the names of these companies mean as much to them as they

do to the RS and RB collector.

This cover from the **Chamberlain Medicine Co** is a multicolored cover in red, yellow and black. Being from 1911 it lacks the zip of the pre-Food and Drug covers on which Chamberlain's Stomach and Liver Tablets would have been touted as curing dyspepsia, flatulence and diseased blood problems. However, it is still a very attractive cover and with the two precancels makes a very presentable page.

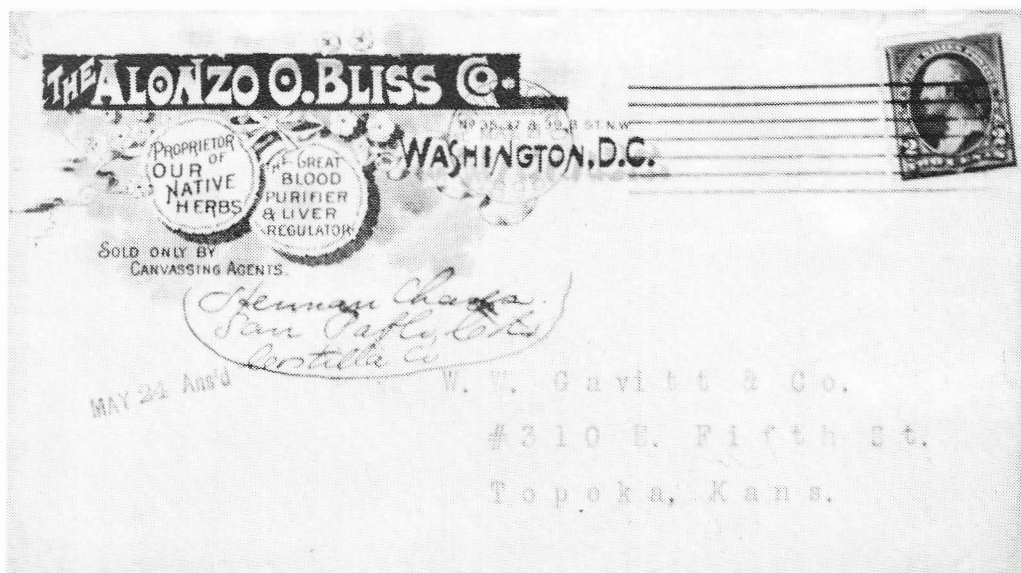
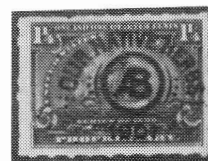
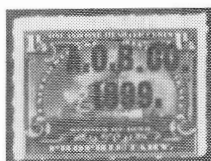
This **Alonzo O. Bliss** cover gives me the opportunity to show two different precancels used by this company. It also gives me the



space, though briefly, to explain the usage of the tax stamps, that is the 1/8¢ was for a 5¢ item, 5/8¢ for a 25¢ item, 1 1/4¢ for a 50¢ item and so on. With tongue in cheek, I say that so the judges are aware of how these stamps were used. This cover comes with an enclosure which

states on the bill head that the firm is successors to the Dr. Perkins Medical Company (1893) whose advertising is identical to that on the Bliss cover.

Bert Keiner, ARA



"The Collectors' and Exhibitors' Forum" is open to all members of the ARA. No real rules apply to this area. We will use it to pass on information about collecting and exhibiting;

you are invited to submit items of an informative or entertaining nature. Or, the space may be used to share something you just consider special.

# The Revenue Stamps of Chile

by Leland L. Crane, ARA

This is a continuation of a listing of Chilean revenue stamps, sections of which have appeared previously in *The American Revenuer*. Scarcity ratings (SR) are used instead of prices. These ratings and

other conventions are explained in the introduction in *The American Revenuer* 1984; 38:147-56. Section 4 of this listing appeared in *The American Revenuer* 1992; 46:156-58.

## Section 5

### Municipal Tax Stamps Municipal Tax Stamp Listings

The prefix to the catalog number in this listing indicates the place of usage. The table below summarizes these prefixes.

|     |                          |
|-----|--------------------------|
| MA  | Arica                    |
| MAO | Aseo (City Improvements) |
| MB  | Barrancas                |
| MC  | Conchah                  |
| MG  | General usage            |
| MLC | Las Condes               |
| MLR | La Reina                 |
| MM  | Maipu                    |
| MN  | Nunoa                    |
| MP  | Providencia              |
| MQ  | Auilpue                  |
| MS  | Santiago                 |
| MSM | San Miguel               |
| MV  | Valparaiso               |
| MVD | Viña del Mar             |

### Santiago



1-MS

20 x 30 mm

? Watermarked Perf 14 x 14<sup>3</sup>/<sub>4</sub>

Marginal inscription: TALLERES DE EXPECIES  
VALORAS SANTIAGO CHILE (17.5 mm long)

|     |      |                            |   |
|-----|------|----------------------------|---|
| MS3 | 1-MS | 20c brown; Pos 1           | 4 |
| MS5 | 1-MS | 50c grayish magenta; Pos 3 | 4 |

|      |      |                               |   |
|------|------|-------------------------------|---|
| MS6  | 1-MS | 1p light blue; Pos 1, 3, 4    | 4 |
| MS7  | 1-MS | 1.50p green; Pos 4            | 4 |
| MS8  | 1-MS | 2p violet red; Pos 1, 2       | 4 |
| MS9  | 1-MS | 3p red orange; Pos 1, 2, 3, 4 | 3 |
| MS11 | 1-MS | 5p yellow orange; Pos 4       | 4 |

? Unwatermarked

|      |      |                    |   |
|------|------|--------------------|---|
| MS15 | 1-MS | 2p violet red      | 4 |
| MS16 | 1-MS | 3p orange          | 4 |
| MS17 | 1-MS | 5p orange          | 3 |
| MS18 | 1-MS | \$10 bluish violet | 2 |
| MS19 | 1-MS | \$20 deep blue     | 2 |
| MS21 | 1-MS | \$50 brown         | 2 |
| MS22 | 1-MS | \$100 green        | 3 |

? Watermarked

Marginal inscription: CASA DE MONEDA DE  
CHILE (13 mm long)

|      |      |                         |   |
|------|------|-------------------------|---|
| MS25 | 1-MS | 4p dull green; Pos 3, 4 | 4 |
|------|------|-------------------------|---|

? Unwatermarked

|      |      |                             |   |
|------|------|-----------------------------|---|
| MS28 | 1-MS | 4p dull green               | 4 |
|      |      | (inscription 10 mm long)    |   |
| MS35 | 1-MS | \$28 grayish magenta        | 4 |
|      |      | (inscription 15-14 mm long) |   |
| MS38 | 1-MS | \$56 vivid green            | 4 |
|      |      | (inscription 13 mm long)    |   |
| MS41 | 1-MS | \$100 green                 | 4 |
|      |      | (inscription 13 mm long)    |   |

20 x 30 mm

1960 Unwatermarked Perf. 14 x 14<sup>3</sup>/<sub>4</sub>

Marginal inscription: CASA DE MONADA DE  
CHILE (13 mm long)

|      |      |           |   |
|------|------|-----------|---|
| MS45 | 2-MS | 2c brown  | 4 |
| MS48 | 2-MS | 9c red    | 4 |
| MS49 | 2-MS | 10c green | 2 |





**2-MS**

|      |      |      |                 |   |
|------|------|------|-----------------|---|
| MS51 | 2-MS | 20c  | blue            | 3 |
| MS53 | 2-MS | 50c  | grayish magenta | 3 |
| MS55 | 2-MS | 1e   | orange          | 3 |
| MS57 | 2-MS | 3e   | blue            | 3 |
| MS58 | 2-MS | 5e   | violet          | 3 |
| MS61 | 2-MS | 100e | turquoise       | 3 |

? Unwatermarked

Marginal inscription: CAMONEDA CHILE (8½ mm long)

|      |      |    |       |   |
|------|------|----|-------|---|
| MS65 | 2-MS | 1p | green | 3 |
|------|------|----|-------|---|



**3-MS**

20 x 24 mm

1975 Unwatermarked Perf. 13½ x 13½

Marginal inscription: CAMONEDA CHILE (13 mm long)

|      |      |     |               |   |
|------|------|-----|---------------|---|
| MS70 | 3-MS | 10c | blue          | 3 |
| MS75 | 3-MS | 50c | redish orange | 3 |
| MS77 | 3-MS | 1p  | bluish green  | 3 |

## General Usage

19 x 28½ mm

? Watermarked Perf. 14¼ x 14¾

Marginal inscription: TALLERES DE ESPECIES VALORAS-SANTIAGO.CHILE (11¾ mm long)

|      |      |     |                               |   |
|------|------|-----|-------------------------------|---|
| MG5  | 1-MG | 10c | orange red; Pos 2, 3, 4       | 4 |
| MG7  | 1-MG | 50c | blue; Pos 3, 4                | 4 |
| MG8  | 1-MG | 1p  | grayish breen; Pos 1, 2, 3, 4 | 4 |
| MG10 | 1-MG | 5p  | orange; Pos 2, 3, 4           | 4 |



**1-MG**



**2-MG**

20 x 22 mm

? Watermarked Perf. 13½ x 14½

Marginal inscription: TALLERES DE ESPECIES VALORAS-SANTIAGO.CHILE (12 mm long)

|      |      |      |                     |   |
|------|------|------|---------------------|---|
| MG19 | 2-MG | 50c  | dark blue; Pos 4    | 4 |
| MG20 | 2-MG | 1p   | bright green; Pos 1 | 4 |
| MG21 | 2-MG | 1p   | dull green; Pos 4   | 4 |
| MG22 | 2-MG | 2p   | dark green; Pos 1   | 4 |
| MG23 | 2-MG | 3p   | pink; Pos 1         | 4 |
| MG24 | 2-MG | 5p   | orange; Pos 1, 2    | 4 |
| MG25 | 2-MG | 10p  | violet; Pos 1, 2    | 4 |
| MG26 | 2-MG | 20p  | blue; Pos 2         | 4 |
| MG28 | 2-MG | 100p | brown; Pos 1        | 4 |

? Unwatermarked

|      |      |      |               |   |
|------|------|------|---------------|---|
| MG30 | 2-MG | 1p   | bright green  | 4 |
| MG31 | 2-MG | 2p   | grayish green | 4 |
| MG32 | 2-MG | 3p   | violet red    | 4 |
|      |      | a.   | pink          |   |
| MG34 | 2-MG | 5p   | orange        | 4 |
|      |      | a.   | yellow orange |   |
| MG35 | 2-MG | 10p  | bluish violet | 3 |
| MG36 | 2-MG | 20p  | blue          | 3 |
| MG38 | 2-MG | 50p  | red           | 4 |
| MG39 | 2-MG | 50p  | dull red      | 4 |
| MG40 | 2-MG | 100p | brown         | 4 |
| MG41 | 2-MG | 200p | violet red    | 4 |

?

Marginal inscription: CASA DE MONEDA DE CHILE (13 mm long)

|      |      |     |               |   |
|------|------|-----|---------------|---|
| MG50 | 2-MG | 10p | bluish violet | 4 |
|------|------|-----|---------------|---|

|      |      |      |                 |   |
|------|------|------|-----------------|---|
| MG53 | 2-MG | 50p  | red             | 4 |
| MG55 | 2-MG | 200p | violet red      | 4 |
| MG56 | 2-MG | 500p | dark blue green | 4 |

#### 1960

|      |      |        |                 |   |
|------|------|--------|-----------------|---|
| MG60 | 2-MG | 2c     | blue            | 3 |
| MG62 | 2-MG | 5c     | dark red        | 3 |
| MG63 | 2-MG | 10c    | bluish green    | 2 |
| MG65 | 2-MG | 20c    | reddish brown   | 3 |
| MG67 | 2-MG | 50c    | bluish violet   | 3 |
| MG68 | 2-MG | 1e     | orange          | 2 |
| MG69 | 2-MG | 2e     | grayish magenta | 2 |
| MG71 | 2-MG | 5e     | vivid red       | 4 |
| MG72 | 2-MG | 10e    | blue            | 4 |
| MG73 | 2-MG | 20e    | red violet      | 4 |
| MG74 | 2-MG | 50e    | green           | 4 |
| MG78 | 2-MG | 500e   | dark blue       | 4 |
| MG80 | 2-MG | 1000e  | bright red      | 4 |
| MG81 | 2-MG | 2000e  | green           | 4 |
| MG82 | 2-MG | 5000e  | gray            | 4 |
| MG83 | 2-MG | 10000e | orange          | 4 |



#### 3-MG

19½ x 23 mm

?

Unwatermarked Perf. 13¾ x 14½

Marginal inscription: CASA DE MONEDA DE CHILE (12-1½ mm long)

|      |      |     |              |   |
|------|------|-----|--------------|---|
| MG90 | 3-MG | 2e  | blue         | 4 |
| MG91 | 3-MG | 5e  | bluish green | 4 |
| MG92 | 3-MG | 10e | red          | 4 |



#### 4-MG

24 x 19 mm; glossy paper

1975 Unwatermarked Perf. 13½

|       |      |     |       |   |
|-------|------|-----|-------|---|
| MG101 | 4-MG | 5p  | red   | 2 |
| MG102 | 4-MG | 10p | brown | 2 |

|       |      |      |                          |   |
|-------|------|------|--------------------------|---|
| MG104 | 4-MG | 50p  | dark green & light green | 2 |
| MG105 | 4-MG | 100p | reddish violet & pink    | 2 |

#### Non-glossy paper

|       |      |      |                          |   |
|-------|------|------|--------------------------|---|
| MG110 | 4-MG | 5p   | red                      | 2 |
| MG111 | 4-MG | 10p  | brown                    | 2 |
| MG113 | 4-MG | 50p  | dark green & light green | 2 |
| MG114 | 4-MG | 100p | reddish violet & pink    | 2 |
| MG116 | 4-MG | 500p | brown & olive green      | 2 |

Marginal inscription: CAMONEDA CHILE (8 mm long)

#### 1989

Unwatermarked Perf. 14½ x 13½

|       |      |      |                          |   |
|-------|------|------|--------------------------|---|
| MG120 | 4-MG | 1p   | ochre                    | 2 |
| MG121 | 4-MG | 5p   | red                      | 2 |
| MG122 | 4-MG | 10p  | brown                    | 2 |
| MG123 | 4-MG | 20p  | brown & light ochre      | 2 |
| MG124 | 4-MG | 50p  | dark green & light green | 2 |
| MG125 | 4-MG | 100p | reddish violet & pink    | 2 |

### Arica



General usage (MG series)  
overprinted "ARICA" in black.

Unwatermarked

|      |      |       |                            |   |
|------|------|-------|----------------------------|---|
| MA3  | 2-MG | 50c   | brownish violet (MG67) ... | 3 |
| MA4  | 2-MG | 1e    | orange (MG68) .....        | 3 |
| MA6  | 3-MG | 5e    | bluish green (MG91) .....  | 3 |
| MA10 | 2-MG | 2000e | green (MG81) .....         | 3 |
| MA11 | 2-MG | 5000e | gray (MG82) .....          | 3 |

### Barrancas

General usage (MG series)  
overprinted "Barrancas" in black.

|     |      |     |                            |   |
|-----|------|-----|----------------------------|---|
| MB3 | 2-MG | 50c | brownish violet (MG67) ... | 3 |
|-----|------|-----|----------------------------|---|

### Conchah

General usage (MG series)  
overprinted "CONCHAH" in black.

|     |      |     |                            |   |
|-----|------|-----|----------------------------|---|
| MC3 | 2-MG | 50c | brownish violet (MG67) ... | 3 |
| MC7 | 2-MG | 10e | blue (MG72) .....          | 3 |

## Las Condes

*General usage (MG series)  
overprinted "LAS / CONDES" in black.*

|       |      |     |                           |   |
|-------|------|-----|---------------------------|---|
| MLC1  | 2-MG | 10c | bluish green (MG63) ..... | 3 |
| MLC2  | 2-MG | 20c | redish brown (MG65) ..... | 3 |
| MLC4  | 2-MG | 1e  | orange (MG68) .....       | 3 |
| MLC6  | 2-MG | 5e  | vivid red (MG71) .....    | e |
| MLC10 | 3-MG | 2e  | blue (MG90) .....         | 3 |
| MLC11 | 3-MG | 5e  | bluish green (MG91) ..... | 3 |
| MLC12 | 3-MG | 10e | red (MG92) .....          | 3 |

## La Reina

*General usage (MG series)  
overprinted "LA / REINA" in black.*

|      |      |     |                            |   |
|------|------|-----|----------------------------|---|
| MLR3 | 2-MG | 10c | bluish green (MG63) .....  | 3 |
| MLR5 | 2-MG | 50c | bluish violet (MG67) ..... | 3 |

## Maipu

*General usage (MG series)  
overprinted "MAIPU" in black.*

|     |      |     |                           |   |
|-----|------|-----|---------------------------|---|
| MM3 | 2-MG | 10c | bluish green (MG63) ..... | 3 |
|-----|------|-----|---------------------------|---|

## Nunoa

*General usage (MG series)  
overprinted "NUNOA" in black.*

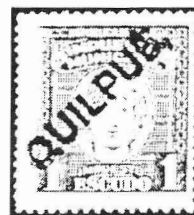
|     |      |     |                           |   |
|-----|------|-----|---------------------------|---|
| MN2 | 2-MG | 5c  | dark red (MG62) .....     | 3 |
| MN3 | 2-MG | 10c | bluish green (MG63) ..... | 3 |
| MN4 | 2-MG | 20c | redish brown (MG65) ..... | 3 |
| MN8 | 2-MG | 5e  | vivid red (MG71) .....    | 3 |
| MN9 | 2-MG | 10e | blue (MG72) .....         | 3 |

## Providencia

*General usage (MG series)  
overprinted "PROVI- / DENCIA" in black.*

|     |      |     |                            |   |
|-----|------|-----|----------------------------|---|
| MP1 | 2-MG | 2c  | blue (MG60) .....          | 3 |
| MP2 | 2-MG | 5c  | dark red (MG62) .....      | 3 |
| MP3 | 2-MG | 10c | bluish green (MG63) .....  | 3 |
| MP4 | 2-MG | 20c | redish braown (MG65) ..... | 3 |
| MP7 | 3-MG | 2e  | blue (MG90) .....          | 3 |
| MP8 | 3-MG | 5e  | bluish green (MG91) .....  | 3 |
| MP9 | 3-MG | 10e | red (MG92) .....           | 3 |

## Quilpue



*General usage (MG series)  
overprinted "QUILPUE" at 45° angle  
in black bottom left to top right.*

|     |      |     |                            |   |
|-----|------|-----|----------------------------|---|
| MQ3 | 2-MG | 10c | bluish green (MG63) .....  | 3 |
| MQ5 | 2-MG | 50c | bluish violet (MG67) ..... | 3 |
| MQ6 | 2-MG | 1e  | orange (MG68) .....        | 3 |

*General usage (MG series)  
overprinted "QUILPUE" at 45° angle  
in violet top left to bottom right.*

|     |      |    |                        |   |
|-----|------|----|------------------------|---|
| MQ9 | 2-MG | 5e | vivid red (MG71) ..... | 3 |
|-----|------|----|------------------------|---|

## San Miguel

*General usage (MG series)  
overprinted "SAN / MIGUEL" in black.*

|      |      |     |                   |   |
|------|------|-----|-------------------|---|
| MSM9 | 2-MG | 10e | blue (MG72) ..... | 3 |
|------|------|-----|-------------------|---|

## Valparaiso



*General usage (MG series)  
overprinted "Valparaiso" in black.*

|      |      |     |                              |   |
|------|------|-----|------------------------------|---|
| MV3  | 2-MG | 10c | bluish green (MG63) .....    | 3 |
| MV4  | 2-MG | 20c | redish brown (MG65) .....    | 3 |
| MV5  | 2-MG | 50c | bluish violet (MG67) .....   | 3 |
| MV6  | 2-MG | 1e  | orange (MG68) .....          | 3 |
| MV7  | 2-MG | 2e  | grayish magenta (MG69) ..... | 3 |
| MV8  | 2-MG | 5e  | vivid red (MG71) .....       | 3 |
| MV12 | 3-MG | 2e  | blue (MG90) .....            | 3 |





*General usage (MG series)  
overprinted "VALP- / RAISO" in black.*

|      |      |     |                           |   |
|------|------|-----|---------------------------|---|
| MV13 | 2-MG | 20c | redish brown (MG65).....  | 3 |
| MV14 | 2-MG | 50c | bluish violet (MG67)..... | 3 |
| MV18 | 3-MG | 10e | red (MG92) .....          | 3 |

## Viña del Mar



*General usage (MG series)  
overprinted "Viña del / Mar" in black.*

|       |      |     |                           |   |
|-------|------|-----|---------------------------|---|
| MVD3  | 2-MG | 10c | bluish green (MG63).....  | 3 |
| MVD4  | 2-MG | 20c | redish brown (MG65).....  | 3 |
| MVD5  | 2-MG | 50c | bluish violet (MG67)..... | 3 |
| MVD12 | 3-MG | 50c | light blue .....          | 4 |



*General usage (MG series)  
overprinted "VIÑA DEL / MAR" in black.*

|       |      |     |                             |   |
|-------|------|-----|-----------------------------|---|
| MVD14 | 2-MG | 50c | bluish violet (MG67).....   | 3 |
| MVD15 | 2-MG | 1e  | orange (MG68) .....         | 3 |
| MVD16 | 2-MG | 2e  | grayish magenta (MG69)..... | 3 |
| MVD17 | 2-MG | 5e  | vivid red (MG71).....       | 3 |
| MVD18 | 2-MG | 10e | blue (MG72) .....           | 3 |

## Aseo

**Sanitation and Garbage Collection**  
*General usage (MG series)  
overprinted with several types and colors.*

| ASEO   | Aseo   | Aseo<br>1944 |
|--------|--------|--------------|
| Type 1 | Type 2 | Type 3       |
| 1948   | 1944   | Aseo         |
| ASEO   | Aseo   | 1944         |
| Type 4 | Type 5 | Type 6       |

*Watermarked*

|      |      |    |                             |   |
|------|------|----|-----------------------------|---|
| MAO3 | 1-MG | 5p | orange (MG10) .....         | 4 |
|      |      |    | Type 2 in blue green; Pos 4 |   |

1944

|      |      |    |                                    |   |
|------|------|----|------------------------------------|---|
| MAO6 | 1-MG | 5p | orange (MG10) .....                | 4 |
|      |      |    | Type 5 1944 in blue green<br>Pos 3 |   |
| MAO7 | 1-MG | 5p | orange (MG10) .....                | 4 |
|      |      |    | Type 6 1944 in blue green<br>Pos 3 |   |

*Note: MAO6 and MAO7 are in the same block of  
four.*

|       |      |     |                             |   |
|-------|------|-----|-----------------------------|---|
| MAO9  | 2-MG | 10p | violet (MG25) .....         | 4 |
|       |      |     | Type 3 1944 in black, Pos 1 |   |
| MAO12 | 2-MG | 1p  | bright green (MG20) .....   | 4 |
|       |      |     | Type 1 in black; Pos 3      |   |

1948

*Unwatermarked*

|       |      |     |   |  |
|-------|------|-----|---|--|
| MAO14 | 2-MG | 10p | violet (MG25)<br>Type 4 1948 in black     |  |
| MAO15 | 2-MG | 10p | violet (MG25)<br>Type 5 1948 in red lilac |  |

*Watermarked*

|       |      |     |                                    |   |
|-------|------|-----|------------------------------------|---|
| MAO18 | 2-MG | 10p | violet (MG25) .....                | 4 |
|       |      |     | Type 3 1948 in blue green<br>Pos 2 |   |
| MAO19 | 2-MG | 10p | violet (MG25) .....                | 4 |
|       |      |     | Type 4 1948 in blue green<br>Pos 1 |   |
| MAO24 | 1-MG | 3p  | pink (?) .....                     | 4 |
|       |      |     | Type 1 in a box in black<br>Pos 4  |   |

# Japanese Hand-Etched Cocoon Guarantee Stamps

by M. B. McNeil, ARA

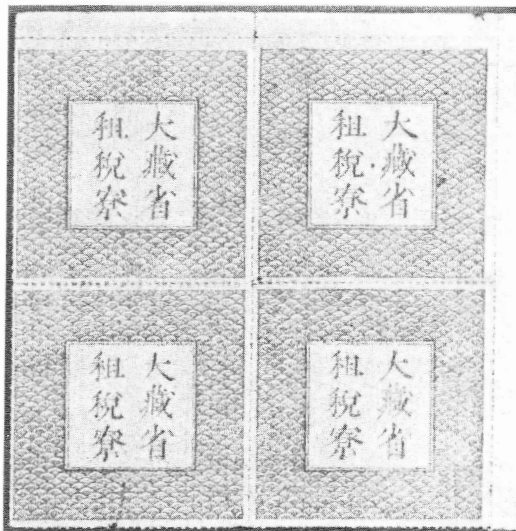
In 1873 the Japanese government issued tax stamps for use on guarantees of silk cocoons. These are listed in Furuya's 1983 *Standard Japanese Fiscal Catalogue* as 15 and 16.

Furuya 15, 5 sen gray (and Furuya 15A, the same stamp in a black shade) is fairly common unused, even in blocks (see Figure 1), and distinctly scarcer used (Figure 2 shows two copies used on a document).

Furuya 16, 10 sen turquoise (and Furuya 16A, the same stamp in a blue shade) is very rare and I know of no used copy (Figure 3 illustrates a copy with a red-dot sumiten specimen overprint). Figure 2 shows Furuya 15 used to pay a 10 sen rate, as does another document (both are in the Furuya collection). It seems plausible that the authorities decided that it was just as convenient to let taxpayers use pairs of the 5 sen stamp rather than a single of the 10 sen.

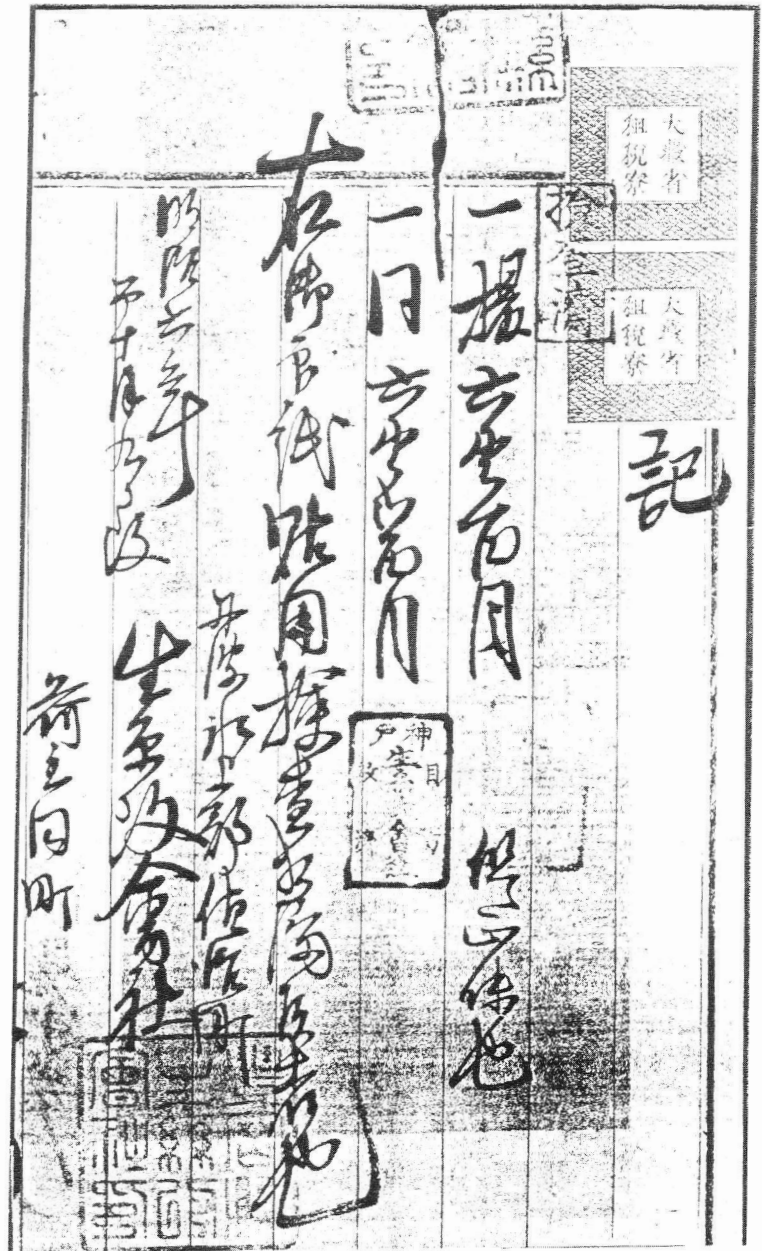
The stamps were withdrawn April 25, 1877; the last usage I have seen is August 6, 1876.

**Figure 1.** Unused block of the 5 sen gray cocoon guarantee stamp of 1873.



**Figure 3.** The 10 sen turquoise cocoon guarantee stamp with a red-dot specimen overprint.

**Figure 2.** Two used copies of the 5 sen gray cocoon guarantee stamps used on document.



# 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.

**Kevin John Cabbage** 5024, Box 68, Alta Loma, CA 91701, by Secretary. Worldwide, Local posts, United States, US-Cancels.

**Ben G. Hoffmann** 5028, 1205 Giuffrias Ave, Metairie, LA 70001, by Michael Aldrich.

**Alan Ivester** 5026, 6947 Everhart Rd, Apt 2205, Corpus Christi, TX 78413, by Hermann Ivester. United States, US-Consular Service Fee, US-M&M, US-1, 2, 3 Issues, US-Taxpays.

**Lamont Johnson** 5027, 3802 Hanson St, Fort Myers, FL 33916, by Steve Leavitt.

**Santiago Roig Mafe** 5025, Costa y Borrás 9, 12500 Vinaros, Spain, by Secretary. Worldwide,

Canada, US-Consular Service Fee, US-Distilled Spirits Excise, US-Liquor Strips.

**Stephen J Osborne** 5029, Box 378, Jeffersonville, VT 05464, by Secretary. Collector/dealer-Benelux, France, Switzerland, UK-Adhesive, Baltic States.

**Reginald R Wright** 5030, 3625 River Ridge Rd, Birmingham, AL 35243, by Michael Aldrich. US-1, 2, 3 Issues, US-Future Delivery.

Highest membership number assigned on this report is 5030.

### New Members

Numbers 4999-5007

### Resigned

3120 Richard D Martorelli

### 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*

### Board of Directors:

**President:** Ronald E. Leshner, Sr., Box 923, Quakertown, PA 18951.

**Immediate Past 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:** Ernest Wilkens and Brian Bleckwenn

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

**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 E. Leshner, Sr., Box 923, Quakertown, PA 18951.

### 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., Peitou, 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, Chikusa-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.)



*Report. In some instances changes may involve collecting interests which will not show on this listing.*

**Bird, Michael M** 1288, 306 MI BN, 111 MI BDE, Ft. Huachuca, AZ 85613 USA

**Brown, Arthur R** 2416, 2351 Derbyshire Road, Maitland, FL 32751

**Colin, Anne-Yvonne** 4856, Via GB Magni 1, Inzago, 20065 Italy (Change in name from Anne-Yvonne Prigent)

**English, M G** 4728, 3808 Woodrose Rd, Lithonia, GA 30058 USA

**Ferber, L W** 3944, 132 Paradise Drive, Voorhees, NJ 08043-4950

**Lingle, Dolores K** 604, 4250 Pacific Ave, Long Beach, CA 90807

**Lynch, David C** 4937, RR1 Box 82C, Sayre, PA 18840

**Plunges, Gregory J** 4664, 601 Rivendell Way, Edison, NJ 08817

**Sciame, C Thomas** 3200, 9 Aston Circle, Sanford Ridge, Hockessin, DE 19707

**Stauffer, David M** 4653, RR3 Box 448C, Bloomington, IL 61704-9564

**Studley, Max** 4925, 4339 E Colt Dr, Eloy, AZ 85231-2709

## Membership Summary

Previous membership total ..... 1380  
Applications for membership ..... 7  
Resigned ..... -1  
Current membership total ..... 1386

# An Open Letter to the ARA Membership

Dear ARA Members:

Anyone who has used the Scott revenue listings in the 1993 edition of the *Scott Specialized Catalogue of United States Stamps* has undoubtedly noticed that we have made a change in format. For cut cancels and perforated initials, the separate columns have been changed to a new style. These items are now shown under the regular listing with cut cancel appearing in the unused value column, and the perforated initials in the used value column (see the accompanying illustrations).

Thus far we have had six letters of complaint from collectors. The low letter counts stands despite a very critical editorial by Michael Aldrich in his company newsletter

*Reven-news*. In addition, there was an article by Richard Friedberg in *Linn's stamp News* that characterizes the new format as user unfriendly. I had also heard from dealer Eric Jackson, who feels the change was a mistake.

What do ARA members think? Is the change good, bad or indifferent? The revenue listings should serve the needs of our users. As serious revenue collectors, your opinion is important to us.

I urge you to fill out the form on page 72 and tell us your opinion.

Sincerely, Stuart Morrissey  
Vice President and Publisher  
Scott Publishing Co.

(Scott—continued on page 72)

| 1940 | Wmk. 191R | Offset Printing | Perf. 11                  |
|------|-----------|-----------------|---------------------------|
|      |           | Unused (uncut)  | Used (cut perf. initials) |
| R264 | R22 1c    | rose pink       | 2.00 1.50 35 20           |
| R265 | R22 2c    | rose pink       | 2.00 1.50 40 30           |
| R266 | R22 3c    | rose pink       | 6.00 3.75 70 50           |
| R267 | R22 4c    | rose pink       | 2.50 45 15 15             |
| R268 | R22 5c    | rose pink       | 2.75 70 25 15             |
| R269 | R22 8c    | rose pink       | 14.00 12.00 3.00 2.00     |
| R270 | R22 10c   | rose pink       | 1.25 35 15 15             |
| R271 | R22 20c   | rose pink       | 1.75 40 15 15             |
| R272 | R22 25c   | rose pink       | 3.25 55 15 15             |
| R273 | R22 40c   | rose pink       | 3.75 55 15 15             |
| R274 | R22 50c   | rose pink       | 4.25 40 15 15             |
| R275 | R22 80c   | rose pink       | 6.50 65 20 15             |

Old Style Listing (1992)

| 1940 | Wmk. 191R                | Offset Printing | Perf. 11    |
|------|--------------------------|-----------------|-------------|
| R264 | R22 1c                   | rose pink       | 2.00 1.50   |
|      | Cut cancel/perf. initial |                 | 35 20       |
| R265 | R22 2c                   | rose pink       | 2.00 1.50   |
|      | Cut cancel/perf. initial |                 | 40 30       |
| R266 | R22 3c                   | rose pink       | 6.00 3.75   |
|      | Cut cancel/perf. initial |                 | 70 50       |
| R267 | R22 4c                   | rose pink       | 2.50 45     |
|      | Cut cancel/perf. initial |                 | 15 15       |
| R268 | R22 5c                   | rose pink       | 2.75 70     |
|      | Cut cancel/perf. initial |                 | 25 15       |
| R269 | R22 8c                   | rose pink       | 14.00 12.00 |
|      | Cut cancel/perf. initial |                 | 3.00 2.00   |
| R270 | R22 10c                  | rose pink       | 1.25 35     |
|      | Cut cancel/perf. initial |                 | 15 15       |
| R271 | R22 20c                  | rose pink       | 1.75 40     |
|      | Cut cancel/perf. initial |                 | 15 15       |
| R272 | R22 25c                  | rose pink       | 3.25 55     |
|      | Cut cancel/perf. initial |                 | 15 15       |

New Style Listing (1993)

Examples of the 1992 and 1993 listings showing 4 column vs. 2 column pricing using 2 lines per entry.





# ERIC JACKSON

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

## MAIL AUCTION #81

**CLOSING DATE: May 12, 1993**

**TERMS OF SALE:** Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bidsheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA, MASTERCARD and AMERICAN EXPRESS; send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00; Pennsylvania residents will have state sales tax added to their purchases. The placing of a bid signifies acceptance of the foregoing terms.

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

### UNITED STATES - Scott Catalogue Numbers

|    |  |        |
|----|--|--------|
| 1  | POSTAL SAVINGS PS4 nine examples affixed in Savings Card Form PS333/10, F-VF   | 9.00   |
| 2  | PS5 Deposit Card with nine copies of PS4 affixed, cancelled, F-VF  | 28.10  |
| 3  | SAVINGS S5 mounted in a "SAVE TO WIN" folder, F-VF straight edge at right  | 65.00  |
| 4  | WAR SAVINGS WS7-10* plate # blocks of four, F-VF   | 93.25  |
| 5  | POSTAL INSURANCE BOOKLET Q12*, VF crease in cover  | 4.00   |
| 6  | Q13* VF  | —      |
| 7  | AMERICAN BANK NOTE CO. Essay, 5c blue on onion skin, Turner 2-F, F-VF PHOTO  | 8.00   |
| 8  | R71TCP3 trial color proof in carmine on india, VF tiny inclusion PHOTO   | 75.00  |
| 9  | R80TCP3 trial color proof in black on india, F-VF PHOTO  | 155.00 |
| 10 | L149P4 top sheet margin, VF PHOTO  | 54.00  |
| 11 | R13b vertical pair, F bottom stamp faulty  | 240.00 |
| 12 | R13c* lower left corner margin block of ten, F-VF bit of selvage missing at extreme LL corner  | —      |
| 13 | R16d herringbone cancel, VF  | 25.00  |
| 14 | R48a horizontal pair, F-VF crease, pinhole   | 40.00  |
| 15 | R65d F-VF tiny internal tear   | 26.00  |
| 16 | R99c F small thin, couple short perfs PHOTO  | 800.00 |
| 17 | R102c VF PHOTO   | 500.00 |
| 18 | Manuscript "I R" on 2c Bureau used on Philadelphia check, F  | —      |
| 19 | R193 punch cancel, VG  | 35.00  |
| 20 | R372 VG-F  | 4.50   |
| 21 | R435 cut cancel, staple holes, F   | 25.00  |
| 22 | R460 punch cancel, VF  | 18.00  |
| 23 | R498* F-VF   | 0.75   |
| 24 | R535 perf in, VF   | 20.00  |
| 25 | R584 VG-F  | 82.50  |
| 26 | RB8b F smeared cancel, small faults PHOTO  | 900.00 |
| 27 | RB43* VG   | 90.00  |
| 28 | FUTURE DELIVERY Provisional, R236 block of 24 with black "F. D." handstamp, VF few perf faults   | —      |
| 29 | RD107 VG-F   | 5.00   |
| 30 | RD230 VF couple short perfs, It crease PHOTO   | 125.00 |
| 31 | RE179 perf in, light varnish PHOTO   | 85.00  |
| 32 | RF2b single, F crease ending in tear   | —      |
| 33 | RF4 F few short perfs  | 35.00  |
| 34 | RF26-21(PC201) CDC Co. Bureau precancel, F crease, perfs clipped at right  | 20.00  |
| 35 | RG17 F   | 14.00  |
| 36 | RG18 VG  | 14.00  |
| 37 | RG59* F-VF   | 2.00   |
| 38 | RG69* F-VF PHOTO   | 40.00  |
| 39 | RJA77 F-VF faults  | 5.00   |
| 40 | RK22 VG-F  | 37.50  |
| 41 | RM89 clear strike on the final page of an 1800 exemplification, VF   | 100.00 |
| 42 | RM240 clear strike on the back of a 1799 promissory note, F-VF fold affects stamp  | 17.50  |
| 43 | RM241 clear strike on a 1799 promissory note, F fold affects stamp, small hole   | 15.00  |
| 44 | RM242 sharp strike on the back of an 1800 promissory note, F-VF fold affects stamp   | 125.00 |
| 45 | RM260b sharp strike on an 1801 debt bond, F fold affects stamp, light soiling  | 15.00  |
| 46 | RM261a sharp strike on an 1801 promissory note, F fold affects stamp, toning   | 15.00  |
| 47 | RM267c sharp strike on an 1802 Providence Insurance Co. policy covering spices on board the ship Industry from New York to Canton, F-VF light toning | 90.00  |
| 48 | RM277a sharp strike on an 1817 bill of exchange, F-VF  | 10.00  |
| 49 | RM558 clear strike on an 1832 import certificate for tea, VF   | 22.50  |
| 50 | RN-A1 cut square, VF   | —      |
| 51 | RN-B1a Wm Topping & Co, NY receipt, VF   | —      |
| 52 | RN-B2 American Phototype Co., American Exchange Nat. Bank, NY check, VF hinge thins  | 30.00  |
| 53 | RN-B3 light blue, W A Ransom, Nat. Citizens Bank, NY check, F  | 15.00  |
| 54 | RN-B5 Dater & Timpson, Fourth Nat Bank, NY check, VF   | 30.00  |
| 55 | RN-B10 Porter & Higby, Central Nat Bank, NY check, VF  | 27.50  |
| 56 | RN-B13 W A Ransom, American Exchange Nat Bank, NY check, VF  | 55.00  |
| 57 | RN-B17b Gould & Curry Silver Mining Co., Agency of the Bank of California, Virginia, NV check, VF  | 35.00  |
| 58 | RN-B20a Wm Topping, NY receipt, VF   | 10.00  |
| 59 | RN-C2 De La Vergne & Hare, First Nat Bank, NY check, VF  | 11.00  |
| 60 | RN-C5 Mutual Bank, NY check, VF  | 17.50  |
| 61 | RN-C21b Gould & Curry Silver Mining Co., Agency of the Bank of California, Virginia, NV check, VF  | 65.00  |
| 62 | RN-D3 Irving Nat Bank, NY check, F-VF  | 4.50   |
| 63 | RN-D7 Lawrence Manuf Co, Nat Webster Bank, Boston, check, VF   | 10.00  |

|    |   |       |
|----|---|-------|
| 64 | RN-G1 Old Colony Steamboat Co., Massachusetts Nat. Bank, Boston, check, VF punch cancel | —     |
| 65 | RN-G1a Manville & McCarthy, Leadville, CO draft, F-VF crease                            | 35.00 |
| 66 | RN-I11 First Nat Bank, Columbia, PA check, F-VF   | 15.00 |
| 67 | RN-L6 Northern Liberties Gas Co, Penn Nat Bank, Philadelphia check, VF                  | 55.00 |
| 68 | RN-M2 L W Carroll, Thames Nat Bank, Norwich, CT check, VF                               | 10.00 |
| 69 | RN-J4* Philadelphia Nat Bank check, VF  | 12.00 |
| 70 | RN-X5* Postal Telegraph Telegram, VF  | 65.00 |
| 71 | RN-X5a Pere Marquette Parlor Car ticket, VF   | 15.00 |
| 72 | RO138b right sheet margin, F nick in bottom margin                                      | 4.00  |
| 73 | BEER Priester 2B cut in at left, corner creases   | 60.00 |

### TAXPAIDS - Springer Catalogue Numbers

|     |   |        |
|-----|---|--------|
| 74  | CIGARETTE TA19P3 plate proof, india on card, VF PHOTO                 | —      |
| 75  | TA20P3 plate proof, india on card, VF light soiling at left end PHOTO | —      |
| 76  | CIGAR TC998a perf in, VF sealed tear at top                           | 7.00   |
| 77  | SMALL CIGAR collection of 40 different, F-VF some faults              | 35.95  |
| 78  | TD1 F-VF crease   | 1.50   |
| 79  | TD6 F crease  | 7.50   |
| 80  | TD23b VF full repaired tear   | 5.00   |
| 81  | TD36a F-VF small thin PHOTO   | 8.00   |
| 82  | TD38a VF  | 1.75   |
| 83  | TD70a VF  | 2.00   |
| 84  | TD72a F-VF  | 2.00   |
| 85  | SNUFF collection of 123 different, most Fine or better, some faults   | 269.25 |
| 86  | TE29 VF   | 5.00   |
| 87  | TE34 F large thin, small abrasion                                     | 12.50  |
| 88  | TE49 F faulty   | 6.00   |
| 89  | TE50 F-VF creases, It soiling   | 9.00   |
| 90  | TE55 F creases  | 6.00   |
| 91  | TE56 F thin   | 7.00   |
| 92  | TE57 VF pressed out creases   | 7.00   |
| 93  | TE59 F  | 9.00   |
| 94  | TE61 VF appearance, thins & repairs                                   | 22.50  |
| 95  | TE62 VF pinhole   | 1.25   |
| 96  | TE95 VF creases, small tear   | 12.00  |
| 97  | TE136 VF small crease, faint toning                                   | 6.00   |
| 98  | TE137 VF thin   | 6.00   |
| 99  | TE153 VF small faults   | 10.00  |
| 100 | TE156 F-VF small faults   | 9.00   |
| 101 | TE167A F-VF thin, creases   | 6.00   |
| 102 | TE168A F thin   | 6.00   |
| 103 | TE169A VF crease, small tear  | 4.50   |
| 104 | TE172A VF appearance, faulty  | 5.00   |
| 105 | TE172B VF appearance, repaired  | 15.00  |
| 106 | TE173A F-VF small faults, repaired hole                               | 15.00  |
| 107 | TE199A F-VF thin, creases, soiling                                    | 6.00   |
| 108 | TE199C F-VF small faults  | 6.00   |
| 109 | TE200C F-VF creases, small bleached spot                              | 5.00   |
| 110 | TE200C VF creases   | 5.00   |
| 111 | TE201A VF creases, light soiling                                      | 7.00   |
| 112 | TE204A F-VF creases, pinhole  | 6.00   |
| 113 | TE229C F-VF   | 4.00   |
| 114 | TE230C VF   | 12.50  |
| 115 | TE236C F creases, thin, small tear                                    | 10.00  |
| 116 | TE237C F thin   | 10.00  |
| 117 | TE253 F-VF creases, thin  | 7.50   |
| 118 | TE261b F-VF perfs clipped at sides                                    | 12.50  |
| 119 | TE275Db F-VF  | 2.50   |
| 120 | TE282C F-VF creases   | 8.00   |
| 121 | TE286A VF creases   | 6.50   |
| 122 | TE343c F-VF   | 2.25   |
| 123 | TE431a F-VF   | 3.50   |
| 124 | Series 106 1/2 oz, unl, F nick in left margin from cancel PH          | —      |
| 125 | TE484b VF tiny abrasion PHOTO   | 15.00  |
| 126 | TE499a F-VF nick in left margin from cancel PHOTO                     | 40.00  |
| 127 | TE519a VF   | 3.50   |
| 128 | Series 107 1lb, unlisted, F creases PHOTO                             | —      |
| 129 | TE580a clipped at right, few wrinkles, o/w F-VF                       | 6.00   |
| 130 | TE609a VF   | 8.00   |
| 131 | TE639a VF PHOTO   | 12.00  |
| 132 | TE660a F small faults   | 4.00   |
| 133 | TE708a F-VF few wrinkles  | 4.00   |
| 134 | TOBACCO TF22 VF punched remainder                                     | 15.00  |
| 135 | TF23 VF punched remainder   | 45.00  |
| 136 | TF41 VF small thin  | 9.00   |
| 137 | TF45 creases, thins, internal tear, VF appearance                     | 22.00  |
| 138 | TF53 VF thins   | 12.50  |
| 139 | TF56 F punched remainder  | 17.50  |
| 140 | TF84A F-VF pinhole, small tear  | 6.50   |
| 141 | TF85A VF punched remainder  | 12.50  |
| 142 | TF91A F-VF punched remainder  | 27.50  |

|     |   |        |
|-----|---|--------|
| 143 | TF92A VF punched remainder  | 20.00  |
| 144 | TF124B F small thin and abrasion  | 12.50  |
| 145 | TF143B F-VF small faults  | 25.00  |
| 146 | TF148B VF punched remainder   | 14.00  |
| 147 | TF149B VF punched remainder   | 17.50  |
| 148 | TF154 F thin  | 20.00  |
| 149 | TF177A VF thin, light soiling   | 17.50  |
| 150 | TF182Ad VF PHOTO  | 20.00  |
| 151 | TF183A VF small thins   | 4.00   |
| 152 | TF203A F-VF thins, light soiling  | 20.00  |
| 153 | TF204A F-VF tiny tear, small thin   | 20.00  |
| 154 | TF207A VF repaired cut cancels, light soiling   | 25.00  |
| 155 | TF218D VF thin, crease  | 25.00  |
| 156 | TF242 F-VF  | 15.00  |
| 157 | TF255 F-VF crease, small hole PHOTO   | 35.00  |
| 158 | TF262A VF crease, pinhole PHOTO   | 17.50  |
| 159 | TF263A F small hole   | 20.00  |
| 160 | TF264A F crease   | 18.50  |
| 161 | TF265A F small faults   | 3.50   |
| 162 | TF275 F   | 20.00  |
| 163 | TOBACCO FOR EXPORT Issue of 1869, vignette of ship, faulty  | —      |
| 164 | TOBACCO OR SNUFF FOR IMMEDIATE EXPORTATION Series of 1878, green paper, VF punched remainder  | —      |
| 165 | Series of 1883, green paper, VF punched remainder   | —      |
| 166 | TOBACCO STRIP TG2TC trial color proof in black on india, VF ends cut to shape PHOTO   | —      |
| 167 | TOBACCO TINFOIL TF10-17 F-VF usual small faults   | 40.00  |
| 168 | TF10-26 VF few tiny faults  | 20.00  |
| 169 | TF12-111 F-VF usual small faults  | 40.00  |
| 170 | TF12-4 VF few tiny faults   | 25.00  |
| 171 | IMPORTED CIGARS Essay, Turner C-100, brown, VF PHOTO  | —      |
| 172 | DISTILLED SPIRITS 1868 40 gal. black, proof from the "American Bond Detector", VF light toning on back PHOTO                                | —      |
| 173 | RECTIFIED SPIRITS Series of 1872, green and black on violet silk, VF punched remainder  | —      |
| 174 | OPIMUM ORDER FORMS Series of 1915 1c, original and duplicate, F-VF creases  | —      |
| 175 | Series of 1923, 1c red duplicate, F-VF margin faults  | —      |
| 176 | SPECIAL TAX STAMP Proprietor of Bowling Alley or Billiard Room, 1900, used with seven coupons, VF   | —      |
| 177 | Retail Liquor Dealer, 1876-8, three different, F small faults   | —      |
| 178 | Retail Dealer in Fermented Liquors, 1933, used with two coupons, VF pinholes, light toning  | —      |
| 179 | -1934, F tack holes, toning   | —      |
| 180 | -1935 F-VF tack holes, crease, light toning   | —      |
| 181 | Pleasure Boat or Yacht, 16-28 ft., used with five coupons, VF crease  | —      |
| 182 | -1943, 16-28 ft., used with 12 coupons, VF crease   | —      |
| 183 | Practitioner Dispensing Opium, Coca Leaves, Etc., 1937, VF crease   | —      |
| 184 | -1939, VF pinholes  | —      |
| 185 | Dealer in Untaxed Opium, 1935, VF small tear  | —      |
| 186 | Dealer in Manufactured Tobacco, 1875, 7-8, 80, four different, F-VF small faults  | —      |
| 187 | Wagering, 1952 used with eight coupons, VF crease   | —      |
| 188 | Broker, 1901 used with two coupons, F-VF small tear, crease   | —      |
| 189 | PUERTO RICO RE42* F-VF nick in top margin PHOTO   | 225.00 |
| 190 | RE51* VF PHOTO  | 75.00  |
| 191 | Prepared Smoking and Fine-Cut Chewing Tobacco, 3c, 2oz black & yellow on light blue, VF crease  | —      |
| 192 | RYUKYU ISLANDS Scott #R1* VF thin spot  | 10.00  |
| 193 | R2* VF  | 12.50  |
| 194 | R3* VF thin spot  | 17.50  |
| 195 | R4* VF  | 22.50  |
| 196 | R5* VF  | 35.00  |
| 197 | R6* VF  | 50.00  |
| 198 | R7* VF thin   | 150.00 |
| 199 | R8* VF PHOTO  | 200.00 |
| 200 | R9* VF  | 20.00  |
| 201 | R10* VF   | 25.00  |
| 202 | R11* VF   | 40.00  |
| 203 | R12* VF   | 60.00  |
| 204 | R13* small thin   | 100.00 |
| 205 | R14* VF PHOTO   | 150.00 |
| 206 | R15* VF PHOTO   | 300.00 |
| 207 | R16* VF thin spot PHOTO   | 400.00 |
| 208 | VERACRUZ US43A* VF  | 1.75   |
| 209 | US44aC F  | 9.00   |
| 210 | ERIE RAILROAD CO Registered Package stamp, black on green safety, VF mint   | —      |
| 211 | FORT WAYNE FOLDING CARTON PRESSMEN UNION NO. 492, Working Card containing 12 per capita tax stamps for 1952, 3 & 4, F-VF                    | —      |
| 212 | FORT WAYNE PRINTING SPECIALTIES AND PAPER PRODUCTS WORKERS' UNION NO. 492, Workers Card containing 7 per capita tax stamps for 1956-7, F-VF | —      |
| 213 | WESTERN FEDERATION OF MINERS, 1913 membership booklet containing 9 due stamps (2 types) and 3 different strike assessment stamps, VF        | —      |
| 214 | WWII Postage Free for Victory stamp, red & blue, VF mint  | —      |
| 215 | COTY PERFUME label specimens, 3 different, VF   | —      |
| 216 | AMERICAN DISTRICT TELEGRAPH CO, violet boxed handstamp "DELIVERED BY A. D. T. Messenger", on newspaper wrapper, VF                          | —      |
| 217 | NEW YORK CENTRAL SYSTEM Valuable Package Register stamp, black on pink, used on cover, VF   | —      |
| 218 | NORTH BORNEO Japanese Occupation, B/H 23, 26, VF  | 40.00  |
| 219 | SARAWAK Japanese Occupation B/H 97, 99 & 100, VF  | 47.50  |
| 220 | CANADA 1897 Tobacco strips, 9 different, VF   | —      |
| 221 | Newfoundland NFR11 F-VF   | 125.00 |
| 222 | Saskatchewan SL68-78* VF  | 92.25  |
| 223 | ECUADOR Guayaquil liquor stamps, 3 diff, red, blue and orange, each with red specimen overprint and security punch, VF                      | —      |
| 224 | PANAMA group six different Colombia revenues surcharged for use in Panama, 1895-1904, on piece, F-VF  | —      |

END OF SALE  
THANK YOU FOR YOUR BIDS



## 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

**Fifty Different Ohio revenues**, \$10 postpaid. Will include 25 beers, wines, and cosmetics mint never hinged from the 1930s and 25 very fine "Sales Tax" uncanceled 1950s consumer receipts, which closely resemble stamps, some bicolored, denominations 1, 2, 3, 6, 9, 12, 15, 24, 30 and 60 cents with color and design varieties. Doug Swisher, Box 52701, Jacksonville, FL 32201. \*1039\*

**Quality approvals** from all countries and colonies. Mostly pre-1940. Topicals also available. Specializing in France, French colonies, China etc. We buy as well. Gordon Brooks, Box 396, Station N.D.G., Montreal, QEH4A 3P7 Canada. \*1040\*

**Wanted Printed precancela-**

tions on First Issue or RB1-\$B19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. \*1041\*

**Wanted: Chinese revenue catalogues/information or readable copies**, specially Yu, Furerst and Jones (have Bendig and Padget). Interested in others, such as Lane and Maquire. Darus Greathouse, 126 Ashley Ct., Cherry Hill, NJ 08003. \*1042\*

**Sale: U.S. revenue personal collection** including: 1st issue color variety collection R3-81; most 1st, 2nd and 3rd issues; later issues including R159, 160, 177, 180, 181, 189, 193, 223, 224, 225, 226, 227, plus reds. Lower values also available. See previous ads. Send want list to:

H. Ritter, 68 Heatherwood Hill, Norristown, PA 19403-1944. \*1043\*

**For Sale:** Springer's catalogs second thru tenth edition. Also Forbin Catalogue and Boston Revenue Book. Best offers. Dorance Gibbs, 223 N 20th, LaCrosse, WI 54601. \*1044\*

**Lock Seals:** Ten reconstructed sheets mounted on large pages, each sheet contains 54 seals. All different series, used. Price of \$600 includes postage and insurance. Donn Lueck, Box 11582, Phoenix, AZ 85061. (602) 841-1322. \*1045\*

I deal with exchange of most revenues of China from ROC and PRC. Moh Zon dav (ARA 4815), 251/4C Zai Men 1 Road, Shanghai 200041, China. \*1046\*

## Scott

*continued from page 69*

To:

Stuart Morrissey, Vice President  
Scott Publishing Co.  
911 Vandemark Road  
Sidney, OH 45365  
(FAX 513-498-0808)

Dear Mr Morrissey:

The style listing I prefer is (check one):

- ☐ The old style  
☐ The new style  
☐ I have no preference for either style

In addition to my stated preference, I have the following suggestions for Scott revenue listings: (Attach additional suggestions to this form)

(Cut out or photocopy this form and mail or FAX to Scott Publishing)

*[Here is your chance to write to Scott and tell them what you like or do not like about the revenue listings—and they will listen. For example, the M&M listings are even more confusing than before. Below are a small samples from (top to bottom) 1988 (the old size book), 1992 and 1993. ...KT]*

|     |    |  |       |       |              |
|-----|----|--|-------|-------|--------------|
| RS2 | 1c | brown, carmine, Ayer J. C. & Co. (imperf. 2000.00) |       |       |              |
| RS3 | 1c | green, Ayer, J. C. & Co. (imperf.) 2000.00         |       |       |              |
| RS4 | 1c | black, Ayer, J. C. & Co. (imperf.)                 | 45.00 | 45.00 | 725.00 35.00 |
|     | r. | Double transfer                                    |       |       |              |

|     |    |                                    |        |       |              |
|-----|----|------------------------------------|--------|-------|--------------|
| RS2 | 1c | brown carmine, 2,500.              |        |       |              |
|     |    | Ayer J. C. & Co. (imperf.)         |        |       |              |
| RS3 | 1c | green, Ayer, J. C. & Co. (imperf.) | 2,750. |       |              |
| RS4 | 1c | black, Ayer, J. C. & Co. (imperf.) | 45.00  | 45.00 | 725.00 35.00 |
|     | r. | Die II Double transfer             | 250.00 |       |              |

|      |    |   |  |  |        |
|------|----|---|--|--|--------|
| RS2a | 1c | brown carmine, Ayer J. C. & Co. (imperf.) |  |  | 5,000. |
| RS3a | 1c | green, Ayer, J. C. & Co. (imperf.)        |  |  | 5,500. |
| RS4a | 1c | black, Ayer, J. C. & Co. (imperf.)        |  |  | 45.00  |
|      | b. | Silk paper                                |  |  | 45.00  |
|      | b. | Double transfer                           |  |  | —      |
|      | c. | Pink paper                                |  |  | 900.00 |
|      | d. | Wmkd. USIR 191R                           |  |  | 35.00  |
|      | r. | Die 2                                     |  |  | 250.00 |



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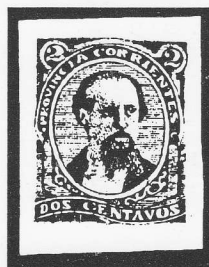
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**San Francisco, California**

**WESTPEX '93**

**April 23, 24 & 25**

**Cathedral Hill Hotel, Van Ness & Geary**

Hours Fri 10AM-6:30PM, Sat 10AM-6PM, Sun 10AM-4PM

**New York, New York**

**POSTAGE STAMP MEGA EVENT**

**May 5, 6, 7, 8 & 9**

**Jacob K. Javits Convention Center**

Hours: Wed 12 Noon-6PM, Thurs 10AM-8PM, Fri 10AM-6PM,  
Sat 10AM-6PM, Sun 10AM-4PM, FREE ADMISSION

**Houston, Texas**

**ASDA HOUSTON '93**

**May 21, 22 & 23**

**Holiday Inn , I-10 at Silber**

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

**Washington, DC area**

**NAPEX '93**

**June 4, 5, & 6**

**Sheraton National Hotel, Arlington, VA**

Hours: Fri 10AM-7PM, Sat 10AM-6PM, Sun 10AM-4PM

**Dallas, Texas**

**TEXPEX '93**

**June 11, 12, & 13**

**Marriott Quorum Hotel**

Hours: Fri 1PM-8PM, Sat 10AM-6PM, Sun 10AM-4PM

*Plan now to see me at the above stamp shows. Write, call or fax my office for additional information and/or free admission tickets, if available. If you would like me to bring something special, please let me know soon.*

**ERIC JACKSON**  
**P.O. BOX 728, LEESPORT, PA 19533**  
**215-926-6200 FAX 215-926-0120**