

The American Revenuer

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The status of this
item has long been debated—declared fake by one
expert service and genuine by another. More,
inside, page 142.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MAY 1993

Volume 47, Number 5
Whole Number 455

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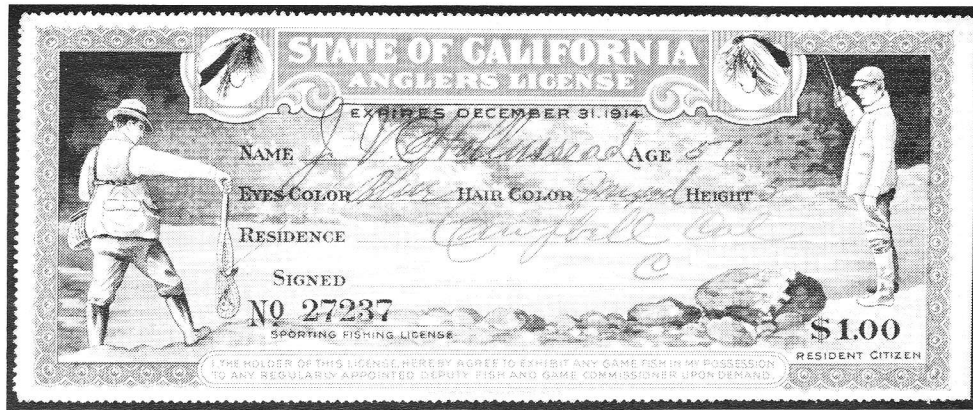
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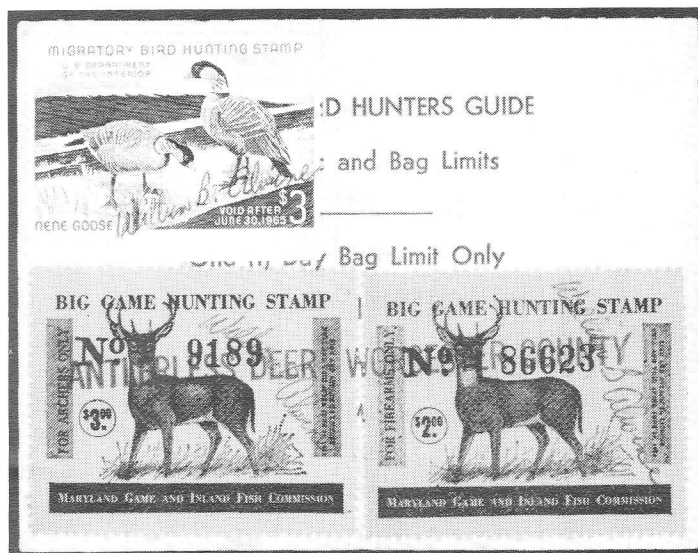
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President's Letter

I was thrilled to see one of our members take the grand award. How ironic that a revenue exhibit should take home the grand award at the *POSTAGE STAMP MEGA-EVENT* in New York! Mike Mahler, a frequent contributor to *The American Revenuer*, took the grand award with "United States Civil War Fiscal History: A Survey of the Documentary Uses." After the announcement, I noticed lots of people examining the exhibit. That's great publicity for our area of philately. At the same show David Torre was awarded a vermeil for his "Classic State and Local Fish and Game Stamps" and James Benedict received a silver for his "Pre-printing Paper Folds on Revenue Issues." A great showing for revenues in New York. All three exhibits showed a lot of interesting material that is not frequently seen. David Torre also received the reserve grand at *PHILATELIC FIESTA*. There have not been a lot of revenue exhibits that have taken grand awards or reserve grands other than at shows where the ARA has participated. Kudos to all of our members who are exhibiting.

I also made presentations on "What is a revenue stamp?" during the *MEGA-EVENT*. You may recall that I wrote briefly on this subject several months ago. It is true that the current FIP definition is somewhat restrictive. However, there is much material that is in the marketplace that we have collected along with our revenues, that was even a part of protecting the integrity of collecting fees and taxes. I'm

thinking of things like the tax-free potato stamps, bottled in bond for export (without payment of tax) stamps, lock seals, and hydrometer labels. Don't they deserve to be collected and exhibited?

The dispersal of the enormous collections and accumulations of the late Morton Dean Joyce have had an enormous impact on the

Kudos to all of our members who are exhibiting.

development of many of the current exhibits and on many of our collections. Joyce's collections covered every area of U.S. revenues. Even in the less travelled areas like state revenues, lock seals, taxpays, and U.S. possessions, Joyce collected seriously and extensively. We are now seeing material that many of us didn't even know existed. For example, both the grand award and reserve grand award exhibits mentioned above contain material from the Joyce collections.

Another area of activity to which I have referred in one of my past letters, is the status of revenues in international (FIP-sponsored) shows. Although I have exhibited twice internationally, both *FINLANDIA* and *INDIA* had only experimental classes for revenues. I was pleased with the silver and large silver which

(Letter—continued on page 133)

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The Continuing Enigma of Fernet-Branca



The obverse side of a Fernet-Branca trade card from the turn of the century. This side at least was printed in Italy; the reverse bears the names of two Chicago druggists.

by M. P. Rosenberg, ARA

A recently acquired standard size (5 1/8 x 3 1/8 inch) Branca Brothers trade card has brought up some very interesting questions. Acquired on a recent trip to a large eastern flea market, the card will be added to my Match and Medicine collateral collection.

The gold bordered multi-colored chrome-lithographed card is in excellent condition and dates from approximately 1895 to possibly as late as 1905. The card does not bear any indication of the size or cost of the product.

Henry Holcombe's *Patent Medicine Tax*

Stamps was sought out for additional information on the Fernet-Branca Company. He explains that trade marks were registered in 1893 by Maria Branca Scala of Milan, Italy. He further explains that the manufacture of the bitters and its worldwide distribution were exclusive to the company's Milan headquarters. Who the U.S. importer was has never been established.

In his story several additional points are made: the firm's tax stamp (Scott RS279) at 4¢ is the only one of its denomination in the 1898 private die series. There was no specific tax rate vs. retail selling price combination that would require a four cent stamp. The actual selling price has never fully established but was believed to have been \$1.60 per bottle. This would have adhered to the 1/8¢ tax per 5¢ retail product schedule used for lower priced items.

The ordered stamps were sent to the firm's headquarters in Milano, Italy, to be affixed to the bitters, but we do not know by whom the stamps were sent, or the finished products were returned to the U.S. for distribution.

Holcombe's article suggests a tightly owned firm, but did that include making trade cards for only authorized distributors by specific city?

While comparing the front of the card with Holcombe's written description of the RS279 design, an interesting deviation was revealed in the form of an imprint: "STAB. D. COEN. C MILANO" on its lower right hand corner border. This strongly suggests that not only the bitters but the advertising trade cards as well were made in Italy. As can be seen it is bi-lingual on the reverse, and lacks the explicit patent patent testimonials of many of its U.S. brethren and it bears the imprints of two Chicago, Illinois, firms: Messrs. Grommes e Ullich, 104-106 Madison Street and Messrs. L. Gandolfi e Co., 1443 State Street.

Not unusual you say, but these imprints are not handstamped or press printed at a later time. They appear to have been done at the same approximate time as the front of the card. There is no unusual difference in the type or

The reverse side of the Fernet-Branca trade card. Were Grommes and Ullrich and Gandolfi and Co. just local retailers or were they the U.S. agents for this firm?

value of the black ink used to do the rear of the card other than a difference in density and imprint appearances caused by the type style and size used. Nor is there any misregistration as might be expected if the imprint had been done later, into an open area left for that purpose.

Most U.S. trade cards of the period were handstamped or imprinted locally by the retail merchant in an area specifically left for them, but were supplied of course, by the product manufacturers.

Was one of these firms the importer for the U.S.? Was a front only sent out, with the entire back blank, to be locally done? This raises the question of how many cities or places were these cards made for?

Was an imported spirits or similar tax required in addition to the patent medicine rate (i.e., did the government possibly consider Fernet-Branca in the same light as the earlier domestic medicines "Sunsmile" of Cook and Bernheimer or Lawrence and Martins' "Tolu Rock and Rye"?). Holcombe speculates on a "Special Arrangement" with the Commissioner of Internal Revenue but could not pin anything down.

Those of you who have these cards as part of you collection, and are interested in further pursuit of these questions can drop a photocopy or postcard with the back data of your particular card to me or send the information to the Editor of *The American Revenuer* for forwarding. Photocopies of any bills of lading or receipts and similar items are also invited. Any replies will be acknowledged and results

President's Letter

continued from page 132

I received at those shows. That has not been the case with others that have exhibited revenues since then. It would appear that there are not enough judges qualified to evaluate revenue exhibits. I have received an invitation to attend an FIP-sponsored seminar on the

covered in a future article if warranted. My address is M. P. Rosenberg, 530 D Grand Street, Apt. 11F, New York City, NY 10002.

References

Holcombe, H. W. *Patent Medicine Tax Stamps: a history of the firms using United States private die proprietary medicine tax stamps.* Lawrence, MA: Quarterman Publications, Inc., 1979:44-46, 105-107, 324-325.

judging of revenues in Bad Kissingen, Germany. This is an important event for the advancement of the collecting and exhibiting of revenues. The ARA will be represented, although not at ARA expense.

Ronald E. Leshner, Sr.

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1. Only ARA members in good standing are eligible to participate in the auction.
2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.
3. Bids should be in even dollar amounts only. All lots sold to the highest bidder at a slight advance over the next higher bid. A 10% buyers premium will be added to all successful bids. Bidding increments are as follows:

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5
\$200	and over by 5% over next higher bid			

ARA Auction No. 46

Closing Date: July 30, 1993

ARA Auctions, Martin Richardson, Mgr.
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Use this Bid Sheet or a photocopy for the ARA auction found in this issue. Placing a bid indicates your acceptance of the rules as given with this auction.

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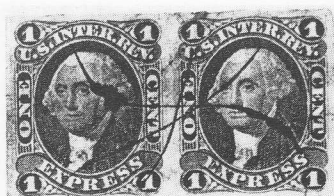
4. If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated value, whichever is lower.
5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids, the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
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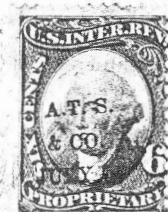
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- 043 RB5b Violet HS, F centering, neat cosmetic repair @ Bottom CV \$125.00

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- 050 RB22a Imperf horiz guide line pair, OG, HR, 2 spots on left stamp CV \$ 9.00
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- 052 RB30p 4¢ purple, hyphen hole, OG, HR CV \$25.00
- 053 RB30r Block of 4, OG, HR CV \$15.00
- 054 RB31p 5¢ brown orange, hyphen hole, OG, HR. CV \$20.00
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- 057 RB53 Printed cancel "A.C. Co./July, 1916.", only date recorded in blue Est \$20.00
- 058 RB54 Printed cancel "P&P 12-14" Est \$20.00
- 059 RB61 6¢ black, OG, HR CV \$45.00
- 060 RB64 20¢ black, "C.B." purple handstamp CV \$15.00
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- 069 RF10a F, usual lt horiz crease CV \$25.00
- 070 RF23 Playing Card, vert pair w/Bureau precancel type 17 CV \$42.50
- 071 RF23 Vert strip of 4 (Noble PC34), RF27 ve of 5 63) CV \$13.75

Silver Tax

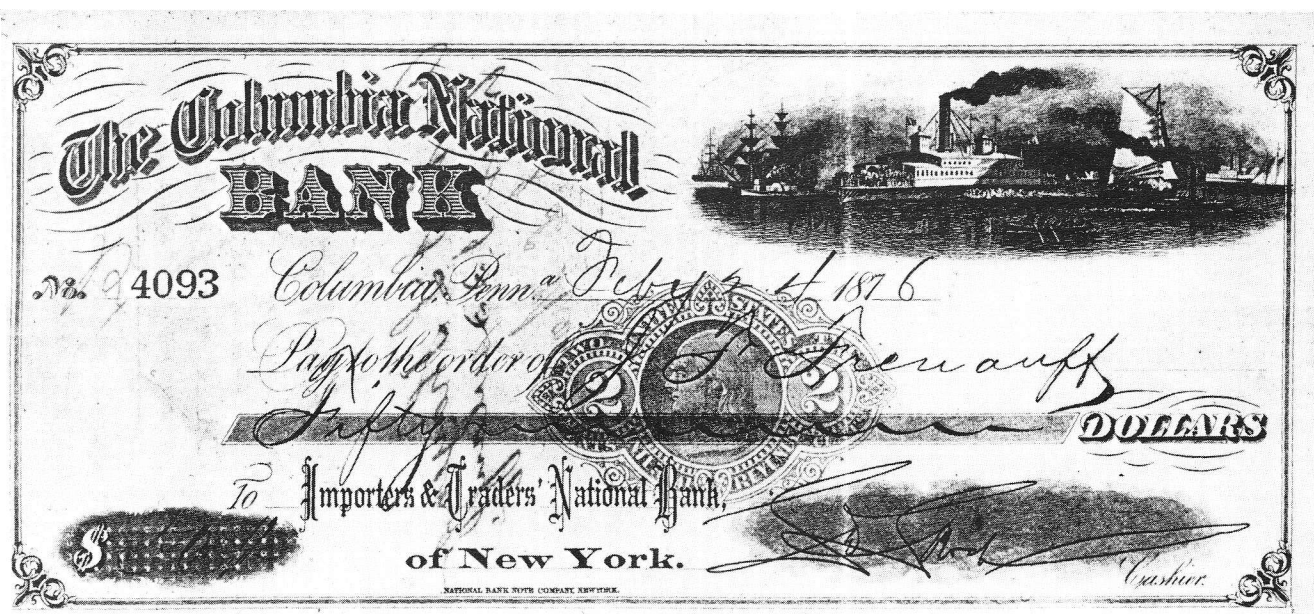
- 072 RG129 Silver Tax, \$60, staple holes, stains from glue, appears VF CV \$250.00

Narcotic Tax

- 073 RJA19 RJA41, VG, se @ bot, ea w/printed McK.&R., Inc cancels CV \$30.00
- 074 RJA55a Red printed cancel, P.D.& Co./12-1-60, tiny scuffs & margin tear CV \$50.00
- 075 RJA63b Unused w/OG, NH, F/VF, sound, minor toning @ ends Est \$30.00
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085



091

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 084 RN-C2l 2¢ on bank check, cut cancel CV \$12.50
 085 RN-F1 2¢ yellow on check w/engraving of steam/sail boats, cut cancel CV \$12.50
 086 RN-K6 2¢ yellow, on bank check, punched Est \$20.00

Private Die Proprietary

087 R0137a 1¢ vermillion, defective space filler OPEN
 088 R0157 3¢ D.M. Richardson, card proof, blue-grey, toned CV \$25.00
 089 Barclay & Co. medicine facsimile, 5 copies on salmon paper, few thins Est \$20.00
 090 RS61d 4¢ blue, defective, space filler OPEN
 091 RS160 Die proof on india, lt crease Est \$75.00
 092 RS184d 2¢ black, SE @ Rt CV \$22.50
 093 RU10a 2¢ blue, SE @ Rt CV \$60.00

Boating Tax Stamps

094 RVB1 Boating tax, \$1.00 rose, mint w/stub CV \$30.00
 095 RV2B Boating tax, \$3.00 used on 1960 certif from NJ, creases & worn, stamp OK CV \$25.00

Hunting Tax Stamps

096 RW38 Hunting Permit, 1971 plate no. single, MNH CV \$27.50

USIR Tax Pairs

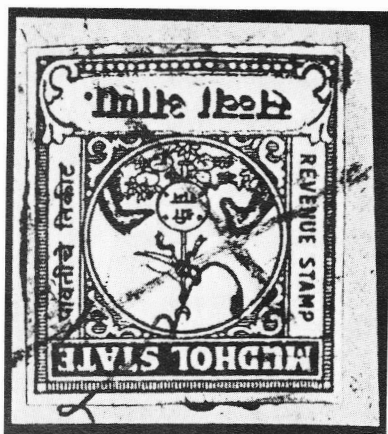
Beer Stamps (Priester Catalog no's and values)

097 22a 1871 Issue, 1/6 bbl. 3¢ vermillion CV \$60.00
 098 83c 1902 issue, 1/8 bbl. 12-1/2¢ CV \$30.00
 099 84 1902 Issue, 1/6 bbl., 16-2/3¢, yellow orange, punch cancel CV \$80.00
 100 88D 1902 Issue, 1 bbl. \$1 red, punch cancel CV \$30.00
 101 109a 1914 Provisional Issue on 1/6 bbl. of 1909, repaired tear, punch cancel CV \$35.00
 102 111a 1914 Provisional on 1/3 bbl. 1909 CV \$50.00
 103 152c 1917 Provisional on 1/2 bbl of 1916, appears unused CV \$ 3.00

Miscellaneous

(Springer Cat no's. & values when applicable)

104 TG16a Tobacco, 1870 Issue, 4 oz. green Lincoln, unused, close margins CV \$17.50
 105 TE161A Snuff, unused block of 4, VF, fresh & clean CV \$ 8.00+
 106 Tax Exempt Potatoes, 10 lb. black, block of 4, MNH CV \$20.00
 107 Fermented Fruit Juice, 8 oz on green, series 1935, short perf @ rt CV \$15.00
 108 Special Tax Stamp, Retail Dealer in Opium, etc., FYE 1935, 8 coupons @ top OPEN



146

153



158



- 109 Special Tax Stamp, Retail Dealers in Uncolored Oleomargarine, June 30, 1947, used, no coupons OPEN
- 110 Lock seals, 10 ea, 1 not punched, #29 Serial J,L,X*,Y, #31 Serial K,N,U,V,R, #32 Serial D, B&N no's OPEN
- 111 Food Order Stamps, 5 diff, Springer #'s 2G2,5-8, mint HR CV \$15.25
- 112 Food Order Stamps, 40 copies of 2G8 on FSC Form 489 Food Stamp Card, none cancelled CV \$70.00
- 113 Mixed Flour, Springer #'s FD6A (Def), FD6B x 6, all w/cancels OPEN

Oleomargarine Tax

(Springer Cat no's and values)

- 114 FE40 Series 1902, 30 lb grn, used, rebaked, good appearance CV \$15.00
- 115 FE47 Series 1902, 30 lb grn, used, soiled, few small holes CV \$ 6.00
- 116 FE50 Series 1902, 60 lb grn, used, few small holes CV \$10.00
- 117 FE53 Series 1915, 10 lb blk, used CV \$ 4.50
- 118 FE55 Series 1915, 30 lb blk, used CV \$ 4.00
- 119 #'s FE65a, 66b, 70a, 94, Avg cond, used CV \$ 4.71
- 120 Series 1931, Springer #'s FE81-86, FE83 not punched CV \$ 7.87
- 121 Series 1931, Springer #'s FE91, 92, 93, FE93 has punch cancel CV \$19.25

Telegraph Stamps

- 122 15T25 Postal Telegraph pane of 4, CV \$20.00

Post Office Seals

- 123 OX1 FVF, mint dist OG CV \$25.00
- 124 OX3 FVF, mint dist OG CV \$35.00

Revenues on documents

- 125 R5c,6c 1863-65, 7 Tioga RR Co checks, Girard NB, Phil, each w/listed mss RR Co. cancels ... Est \$25.00
- 126 R54c Bay City, Mich, huge 10% Bond issued on behalf of Bay City & East Saginaw RR Co., 6/5/1867; R27c tied to reverse w/blue oval HS, Tolman ty F-2G Est \$45.00

Savings Stamps

- 127 Savings Stamp album, 1955, w/9 copies of S1 affixed Est \$5.00
- 128 War Savings Bond books, 1942, 3 ea with a total of 124 copies of S1 affixed Est \$15.00
- 129 War Savings book, 1942, with 2 copies of S2 affixed Est \$ 5.00
- 130 Savings Stamp Album, 1954, with 18 copies of S2 affixed Est \$ 5.00
- 131 S1/7 S1 x 2, S4, S7 x 2, MNH, FVF CV \$21.60
- 132 WS1 \$5 Government Thrift card w/8 copies of WS1 affixed Est \$ 5.00
- 133 WS7-10 MNH, WS8 has red mark on back... CV \$12.00
- 134 PS11-14 MNH, FVF CV \$15.55

Foreign Revenues

India

(Koeppel & Manners value stamps used, punch cancels unless noted)

- 135 Express Clearing Agency doc, 1988, w/11 1957 customs stamps OPEN
- 136 Rev stamped paper w/added court fee revs, QV to KGVl, 16 diff OPEN
- 137 1863 Share Transfer Issue, 4a/10R, 8 diff OPEN
- 138 10 diff Copy Papers, QV to KGVl, some cut at top OPEN
- 139 Customs, 2,5&10 Rs, B&H #6,7,8 OPEN
- 140 Punadra State, 5 diff values to 10 rupees, types 5 & 10, 1 punched CV \$500.00
- 141 Tank State, 10 diff imprint rev docs, 1920s-40s OPEN
- 142 56 Beja State, type 5, handstamp revenue on doc CV \$250.00
- 143 Baramba Court Fee stamp, 1 rupee blue, type 7, mss cancel, unlisted Est \$100.00

144		Bilaspur State, Court Fee stamp, 5 rupee blue, unlisted, punched Est \$100.00
145		Kumarsain State, Court Fee, 1 anna tete-beche pair on doc, type 6, unlisted value, scarce Est \$300.00
146		Mudhal State, 1-1/4 anna revenue, ms, unlisted, v-scarce Est \$100.00
147		Mudhal State Court Fee, 2 pe 5, unlisted value, v-scarce Est \$125.00
148		Sangli State Court Fee stamps, 29 diff, few w/punch cancels CV \$2425.00
149		Bamra State, 76 diff Court Fee and Revenues, color shades, types 6,7,11,29,23, most punched, nice collection CV \$60.00
150		Bhor State, 31 diff Court Fee & Revenue stamps, most w/mss cancels Est \$100.00
151		Hindol State, 31 diff Court Fee stamps, all punched, nice collection Est \$115.00
152	52	Sohwal Durbar Court Fee stamp, 2 anna, not punched, scarce CV \$60.00
153	54	Du-Amli Indore and Dhar, Court Fee 8 annas, rare, Nice! CV \$250.00
154	54	Ghund State, 8 anna on court doc CV \$150.00
155	55	Kuthar State, 1 rupee Court Fee handstamp on doc, scarce CV \$200.00
156	60	Daphlapur State, Court Fee, 5 rupees, type 5, punched, v-scarce CV \$200.00
157	73	Khandara State Court Fee, 4 anna, type 7, punched CV \$150.00
158	147	Holkar State Motor Vehicle Fee stamp, 100 rupees, mss cancel CV \$75.00
159	152/156	Athmallik State Court Fee stamps, used, punched, K&M #'s 152,153,156, type 15 CV \$450.00
160	154	Suket State, embossed 8 anna revenue on doc, type 15 CV \$250.00
161	201,251	Loharu State, 1 anna revs, mss cancels . CV \$70.00

Mid East

162		Iran, 4 diff 1900-1960's, Forbin #1, 12, 13 & 1 unlisted OPEN
163		Israel, 6 docs w/ 8 stamps, Income tax 1st issues, 1987 Wallerstein CV \$49.00
164		Palestine, 6 docs w/9 court fee stamps (7 diff), 5-500 mills, 1987 Wallerstein CV \$67.00+

Canada

(Van Dam Cat. no's and values)

165		British Columbia Law stamps on doc's, Van Dam #'s BCL40, 57 & 60 OPEN
166	BCL46	British Columbia Law Stamp, 1958 10¢, mint CV \$15.00
167	BCL48	British Columbia Law Stamp, 1958 50¢, used CV \$12.50
168	BCL49	British Columbia Law Stamp, 1958 \$1, used CV \$17.50
169	BCL50	British Columbia Law Stamp, 1958 \$2, used CV \$15.00
170	FB14	1864 First Bill Issue, 50¢ blue, MSS cancel CV \$30.00
171	FSP20	75¢ Postal Note, OG, HR CV \$35.00
172	FU22	Unemployment insurance, used, SE @ rtCV \$15.00
173	OL65	Ontario Law Stamp, \$50, MNH, purple "C" on rev CV \$50.00
174	QR26	Quebec 1918 Registration \$20 yellow, punched CV \$17.50
175	QST9-18	Quebec Stock Transfer Stamps, 1¢-30



173

		comp set used CV \$57.35
176	SL3	Saskatchewan Law Stamp, 1st pmtg, used, punched CV \$15.00
177	SL27	Saskatchewan Law Stamp, \$1 green, punched CV \$12.00

Great Britain

178		1844 4 page vellum doc w/3 £1-5s & 2 £1-15s blue embossed revs Est \$18.00
179		1886 doc w/7s-6p red embossed 4 doc w/10s Est \$10.00

Australia

(Haino's)

180		1800s revenue stamped paper, #'s 2, 511, 513, 4 diff docs Est \$16.00
181	9/48	Victoria Cattle stamps, #'s 9, 11, 12, 22, 25, 39, 48 Est \$20.00

Philippines

(Warren Cat. no's)

182		2 bank docs, 1946 w/W770 x 4, W765, W766 not punched, 1948 doc has W1306, W1307 x 4, W1312 x 6, Est \$ 5.00
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China

183		Peking National Wine & Tobacco Bureau, 1¢ blue Est \$ 5.00
184		Commodity tax issues w/Specimen Ovp't's, mostly linen, silks, woolens, fabrics Est \$30.00
185		Commodity tax w/Specimen Ovp't, 3 diff, Bottle wine Est \$12.00
186		Commodity tax, handmade cigarette w/Specimen Ovp't's, 3 diff, 10,20 & 30 sticks Est \$12.00
187		Commodity tax, Dye stuff & pigment, w/ Specimen Ovp't's, 8 diff Est \$30.00
188		East China, Commodity Tax, Specimen Ovp't's, Imported Beverage (green), Superstitious articles (blue), Repackaged wine (red) Est \$12.00
189		Chekiang Prov Issue, 1¢ brown, 3 diff overprints Est \$15.00
190		Great Wall issue, 44 diff w/various surcharges, overprints all 1¢ brown & 2¢ green Est \$30.00
191		Transportation Design Central Trust, \$100/ \$100,000; 9 diff Est \$10.00

192	North East China, \$10,000, Paau NE78, unpriced Est \$15.00	213	Honduras, 4 docs w/handstamps, 1936-43 Est \$10.00
193	Money Order, \$10,000 on \$100 brown, Furst C8 Est \$15.00	Germany	
194	Cigarette tax, Bendig #RT2 & 3 Est \$ 6.00	214	Occupation of Russia, 7 diff earlier 4-10, 50pf/20M Est \$10.00
195	RX1-5 Charity Tax Famine Relief, 1¢ - \$1.00, 5 diff Est \$ 6.00	215	Bavaria, 3 doc's, 1875 w/ rev imprint for 3K, 1920 w/ 3 50pf and 1921 w/ 4 1M values. Est \$15.00
Hong Kong		216	Hanover, 1831 doc w/ 2G imprint & Hanover Arms Est \$ 5.00
196	44 diff, Contract Note, mostly QEII several \$50 values, B&E CV £120+ Est \$40.00	Italy	
Ceylon		217	AMG Issues, 63 diff Est \$10.00
197	23,24 1000R plu 20, 50 & 100R values Est \$ 5.00	Poland	
Korea		218	3 docs, 1925/1938, w/6 court fee or consular fee rev .. \$18.00
198	1948 Issues, 9 diff, values to 100 W Est \$ 5.00	Yugoslavia	
Pakistan		219	10 docs w/24 revs 13 d0's-1960s Est \$18.00
199	B&H # also Special Adhesives #4-7,9,10, 10 diff Est \$ 6.00	Caribbean	
Thailand		220	Jamaica, Judicial Issues of 1898, B&H #4-8, complete set Est \$10.00
200	Mostly 1953 Issues, 10 diff to 20b Est \$12.00	221	Jamaica, Judicial Issues 1898-1969, 19 diff, B&H #4-59 Est \$30.00
Turkey		222	Jamaica, Judicial Issues of 1908, B&H #9-12, 14 Est \$15.00
201	1910 Receipts sheet of 25 w/inscr tab, Forbin #8, McDonald #10 Est \$15.00	223	Jamaica, Judicial Issues, 1913 KGV & 1921, B&H #15-19,23-27, 1921 issues w/punch cancels Est \$15.00
Egypt		224	Jamaica, Judicial, 1937 KGV, 1952, B&H #30-34,342, all w/punch cancels Est \$15.00
202	8 doc's mostly 1920's w/ 79 stamps, 15 diff, Feltus CV \$40+ Est \$15.00	225	Judicial Issues, QEII 1953 & 1969, B&H 44,45, 52-56 Est \$6.00
Iceland		226	Haiti, Justice revenues, 10¢/2.00G, 6 diff . Est \$ 5.00
203	1918-1930's, Barefoot # 40a/100K Est \$24.00	227	Dominican Republic, 15 diff revenues, Forbin CV \$15+ Est \$ 8.00
South America		228	Puerto Rico, Forbin #1-12 complete, MNH, 15¢ to 20 peso Est \$10.00
204	Costa Rica, 1870 Issues, Forbin #1,3,5,6,8,10, 5¢/25P Est \$ 5.00	Miscellaneous	
205	Costa Rica, 1883 Issun #13,15-22, 5¢/25P Est \$ 5.00	229	Hotel Sherman, Chicago, 3 labels, red, blue & brown, circa 1911 OPEN
206	Mexico 1904/1906 mining docs, 33 revs, Stevens R245c, 257c, CV \$75+ Est \$18.00	230	Fractional currency note, 10¢, Series 1874, red seal, slight toning on rev, fine appearance OPEN
207	Mexico, Aduanas 1885 issues 1-25 peso, AD#1-8 Est \$ 4.00	231	Army Frank stamps, 4 diff, brown imperf OPEN
208	Mexico, 1898/99 Documents Y Libros, 10 peso, DO #266 Est \$ 5.00	232	World War II ration book no. 3, 8 panes of stamps, creased OPEN
209	Mexico, R247, 1904-05 Renta Interior, 100 peso Est \$ 6.00	233	Express Labels, Springer #9CF3 w/corner missing, Chain Deliveries Express, 8 values, 14 stamps, used OPEN
210	Peru, 1922-23 & 1932-33 Consu¢ to 20 soles, 15 diff Est \$15.00	234	267, Fine, 2¢ carmine of 1895 w/2 line Jul 14 1898 revenue cancel Est \$ 7.00
211	Salvador, 1918 & 1919 high values, 5,10, 25 & 50 pesos, 8 diff, MNH Est \$12.00		
212	Venezuela, 32 diff, most MNH Est \$10.00		

To the Editor...

Why aren't "Letters to the Editor" published in TAR? I will have an interesting announcement in a few months.

Henry Fisher

Letters to the Editor are invited and are published. However, often a number of things happen. A short note like this is often consid-

ered to not be of general interest and is answered directly. Very often letters are rephrased and edited and published as a short news item or incorporated into another column making them undistinguishable as having been a Letter to the Editor....Ken

Prices Realized for ARA Auction No. 45

April 1, 1993 • American Revenue Association • P.O. Box 1574, Dayton, OH 45401

Lot# .. Realized	034 15.00	067 20.00	100 5.00	133 9.00	166 U
001 25.00	035 12.00	068 11.00	101 16.00	134 7.00	167 12.00
002 10.00	036 U	069 7.00	102 7.00	135 24.00	168 5.00
003 U	037 U	070 9.00	103 U	136 27.00	169 4.00
004 U	038 10.00	071 11.00	104 U	137 19.00	170 U
005 15.00	039 11.00	072 5.00	105 11.00	138 6.00	171 U
006 28.00	040 U	073 30.00	106 27.00	139 10.00	172 U
007 15.00	041 U	074 5.00	107 17.00	140 10.00	173 U
008 30.00	042 U	075 10.00	108 U	141 8.00	174 U
009 U	043 U	076 12.00	109 14.00	142 8.00	175 U
010 9.00	044 U	077 15.00	110 6.00	143 175.00	176 U
011 U	045 U	078 34.00	111 5.00	144 U	177 12.00
012 U	046 U	079 11.00	112 6.00	145 U	178 U
013 15.00	047 U	080 12.00	113 11.00	146 U	179 3.00
014 U	048 6.00	081 16.00	114 9.00	147 42.00	180 U
015 U	049 7.00	082 24.00	115 7.00	148 U	181 12.00
016 U	050 6.00	083 25.00	116 9.00	149 75.00	182 3.00
017 55.00	051 8.00	084 9.00	117 22.00	150 42.00	183 4.00
018 54.00	052 5.00	085 5.00	118 13.00	151 45.00	184 U
019 U	053 6.00	086 16.00	119 11.00	152 U	185 U
020 U	054 14.00	087 22.00	120 16.00	153 U	186 W
021 21.00	055 10.00	088 11.00	121 19.00	154 13.00	187 10.00
022 21.00	056 6.00	089 15.00	122 13.00	155 U	187 10.00
023 U	057 9.00	090 4.00	123 12.00	156 U	188 7.00
024 85.00	058 5.00	091 U	124 18.00	157 U	189 19.00
025 27.00	059 5.00	092 17.00	125 15.00	158 U	190 3.00
026 18.00	060 12.00	093 5.00	126 9.00	159 6.00	191 3.00
027 11.00	061 U	094 12.00	127 6.00	160 U	192 U
028 U	062 U	095 U	128 6.00	161 11.00	193 9.00
029 U	063 15.00	096 11.00	129 16.00	162 U	194 12.00
030 U	064 15.00	097 6.00	130 6.00	163 6.00	195 5.00
031 22.00	065 12.00	098 U	131 6.00	164 U	196 13.00
032 90.00	066 26.00	099 U	132 11.00	165 U	197 13.00
033 40.00					

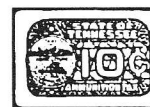
U = Unsold; W = Withdrawn from sale

Collectors' and Exhibitors' Forum

Information Sought

The **Tennessee Ammunition** stamp illustrated here was submitted by member E. E. Fricks. They are on a slightly glossy self-adhesive paper, apparently die cut as the corners are slightly rounded. These small 17.5 x 11 mm stamps appear to be in some small

self-stick label format. The red 5¢ was used on a box of 25 containing rounds and the green 10¢ on a box containing 100 rounds. Can anyone add any additional information that can be reported in *The American Revenuer*.



The Revenue Journal of Great Britain—March 1993

The March issue of *The Revenue Journal of Great Britain* completes the third year of publication of this journal by the Revenue Society of Great Britain. An index to these twelve issues is a featured item along with articles

about a large seal of the High Court of the Indian State of Cutch (now part of Gujarat State). These seals are not listed by Koepfel and Manners. The 1981 revenue issues of
(Forum—continued on page 143)

M&M Fakes

by Paul Weidhaas, ARA

As a one-time collector of German States stamps, I am well aware of the scourge of fakes and forgeries which the collector of Germania must contend with. The well-regarded *Germany Philatelic Society Reference Manual of Forgeries* has expanded to ten volumes, and it is still growing. The prevalence of these album weeds was partially responsible for my decision to discontinue this collecting interest.

So when I considered collecting U.S. private die proprietary revenues a few years ago, an appealing aspect of this collecting area was the pronounced lack of fakes and forgeries. However, probably no field of philately escapes the seeds sown by the forger, and there are indeed some issues in the match and medicine area which have the potential to attract the unscrupulous.

Figure 1 illustrates perhaps the most common example. Those few stamps issued some-

times with roulettes, sometimes with perforations, demand caution of the collector. The temptation exists among the dishonest to remove the perforations from a large-margined copy of, say, the William Gates' Sons one cent issue, and fake some roulette teeth to create a higher valued item.

I acquired this item at a recent mail auction, and promptly submitted it to a philatelic certification service. Yup, the roulettes are faked. the auctioneer, in his note included with my refund, allowed that it "didn't look right" to him either. So my suggestion to fellow M&M collectors is to have all of your high dollar rouletted stamps checked.

Similar problems lie with the few issues which were provided both perforated and imperforated. Suspect any stamp in this category where the price differential is great. Perforations can be trimmed to create an instant imperforate; contrarily, an imperforate stamp can have fake perforations added.

Figure 2 illustrates the enigmatic perfo-

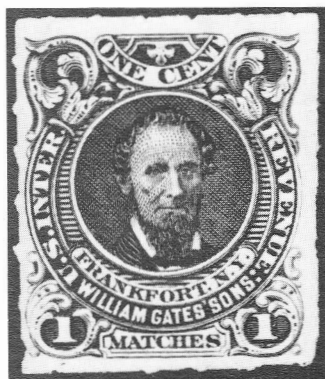


Figure 1. A William Gates' Sons private die stamp with fake roulettes.



Figure 2. A perforated Brandreth, declared fake by one expert service and genuine by another.

rated Brandreth, Scott RS35p, listed but unpriced. Little is known about this issue, how it came to be, or even how many there are. No census apparently included this anomaly. I won this lot at a recent auction; accompanying it was the original attest from Edward Stern of New York's Economist Stamp Company. Stern sold this item to Morton Dean Joyce in 1950, and supplied his attest that he considered the stamp to be genuinely perforated. He even signed the back of the stamp.

But the certification service was not impressed. It opined that the perforations were faked. The auctioneer felt so strongly that the stamp was genuine, in turn submitted it to another certification service. This time the finding was "genuine in all respects." This difference of opinion, though quite unusual, does serve to remind us that the opinions which the services provide are just that. (Only the Germany Philatelic Society Expertization Committee guarantees its findings.)

Other traps await. Exercise caution with ultramarine issues. It seems that some dealers and collectors are only too glad to label any light or pale blue issue "ultramarine." I recently sent four supposed ultramarines to be authenticated. Two were judged to be true ultramarines. The others represented wishful thinking on the part of the previous owner.

We should be wary also of those stamps

printed on papers of differing colors. The wrappers in orange, yellow and red-orange really ought to be looked at by a trusty team of experts. The incentive is there for the faker to dye an inexpensive item to make it appear to be a more costly relative. The same goes for pink papers. Any Powell wrapper, too, should be

submitted to sort out the buff and white papers.

In conclusion, any high dollar item should be examined by the experts. The fees are relatively minimal, and they truly serve as an investment in peace of mind.

Collectors' and Exhibitors' Forum

continued from page 141

Zimbabwe are described by Andrew Hall and the first part of a series by Robson Lowe tells the revenue side of the business of Bradbury, Wilkinson and Co., the British security printer. In the article Lowe describes many of the revenue items that were in the archives of this firm. The editor Clive Akerman also includes another part of this series on the revenue stamped paper of Argentina.

Included with this issue was a booklet *The World of Revenue Stamps* which was the catalog to an introductory exhibit of revenue stamps of the world that was shown February 18 at the Royal Philatelic Society in London. This was a 52 frame exhibit of worldwide revenues from the collections of a number of members of the Revenue Society shown at one of the best

attended meetings of the Royal in recent years.

In the entrance hall, those attending were greeted by "a little round embossed GB revenue stamp denominated ONE MILLION POUNDS (and overprinted SPECIMEN)." In contrast to this the exhibit catalog has a 5p embossed stamp, currently the lowest value in use, with the date plugs "18/2/93" the date of the exhibition.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain. Membership includes a subscription to the journal and costs \$36 per year. The society's advertisement appears in this issue of *The American Revenuer* and gives contact addresses and instructions for payment of dues.

Atalaya—Summer 1993

ARA member Christer Brunström (Kungsgatan 23, S-302 45 Halmstad, Sweden) has just published the Summer 1993 (Vol. 18, No. 2, Whole No. 37) issue of his magazine *Atalaya*. This 16 page publication is devoted to "Cinderellas, 'dead' country stamps and other philatelic oddities." This issue is filled with book reviews and news items of the cinderella world spanning the world. The feature article

is an update about cinderella coins and currency by Serge Huard.

The magazine is off-set printed and fully illustrated. A sample copy is available for US \$3 (in bills). As a special offer the new issue plus 20 back issues can be had for US \$20—again in bills as checks are too expensive to clear. Write to Christer at the address given and mention *The American Revenuer*.

Cal-Rev meeting reports

Cal-Rev met March 27 in San Jose with five area collectors in attendance. There were two additional members serving on the show's jury. Time permitted a swap session to take place.

Peter Iber was the guest speaker. He showed many of his Thailand revenues and discussed on the new F.I.P. guide lines on exhibiting revenues. He noted that it was often important for revenue exhibits to have more informative writeup than would a postage exhibit and that the judges take the exhibitor's word that the information is correct since there is often a lack of published data about the subject.

An informal talk and swap was held at COALPEX in Walnut Creek on May 22 with eight revenueurs in attendance. Many pounds of knowledge were passed around.

The group's next meeting is scheduled for Saturday, July 17 at 1 p.m. at the Rosen show, held in the Holiday Inn on Van Ness Avenue in San Francisco. The speaker will be Peter Feltus, noted Egyptian collector and author. All interested collectors are cordially invited to attend. Please write or call Jerry Lurie at Box 5593, Concord, CA 94524 or 510-682-3020 for more information.

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 mem-

James B Agnew 5046, by Michael Aldrich. United States, US-Taxpays.

Robert P Ellis 5043, 9303 119th St, North Delta, BC, Canada V4C 6M7, by Secretary. Collector/Dealer—Worldwide, US-Proofs and Essays, US-Stamps on Documents, US-Taxpays, US-Telegraphs.

John M Hotchner 5044, Box 1125, Falls Church, VA 22041, by Kenneth Trettin. Seals-Christmas, US-Consular Service Fee, US-Customs Fee, US-Cinderellas, US-State: Bedding Inspection.

Thomas H Jackson 5047, Box 40, Route 32 North, Windsor, ME 04363, by Richard Friedberg. Collector/Dealer, Yankee Gun Shop—US-scott Listed, US-Documentary, US-Proprietary, US-

Wines, US-Private Die Match.

Evan R Marks 5045, 12555 Biscayne Blvd, #993, North Miami, FL 33181, by Secretary. Collector/Dealer.

Robert I Schwartz 5048, Box 264, New York City, NY 10021, By Eric Jackson. US-Stamped Revenue Paper, US-Financial Documents, US-Proofs and Essays.

Highest membership number assigned on this report is 5048.

New Members

Numbers 5024-5030

Application for Reinstatement

Jan R Wooton 2406, Box 172, Talking Rock, GA 30175, by Secretary. Collector/Dealer—US-Hunting Permit, US-1898 on Document, US-State: Fish and Game.

Resigned

4892 George B Baker

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., 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.)

4273 Albert G Spaeth (Ajax Stamp Co.)

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.

Singer, Hugo H 715, 301 E Fountain Street, Fruitland Park, FL 34731 USA

Litchfield, Carter 880, Box 610, Hockessin, DE 19707-0610

Bird, Michael M 1288, Box 1580, 111th MI BDE, Ft. Huachuca, AZ 85613

Thurston, Robert C 1294, 5535 Short Court SE, Lacey, WA 98513

Murty, Y S 3518, Deputy Director, Consolidation, Puri, Orissa 752001 India

Mayse, Thomas M 4351, 3340 Newbury, Manhattan, KS 66502 USA

Armstrong, James R 4427, 37341 Ripple Lane, Squaw Valley, CA 93675-9657

Shay, Charles Brian 4684, Box 6397, Branson,

MO 65616

Deacon, John W 4812, 7800 Mowinkle Drive, Austin, TX 78736

Fiddler, Thomas D 4832, 5458 S Tuckaway Lane #6, Greenfield, WI 53221

Tench, William A 5010, 2507 Inwood View, San Antonio, TX 78248

Dropped for Non-Payment of Dues

See list below.

(If your name appears on this list and you wish to continue your membership without interruption, please remit \$18.00 for 1993 dues to the Secretary, 701 S. First Ave., Suite 332, Arcadia, CA 91006 USA, without delay.)

Membership summary

Previous membership total	1398
applications for membership	6
Application for reinstatement	1
Resigned	-2
Dropped for Non-Payment of Dues	-132
Current membership total	1271

3296 William H Bergner

3919 Walter Bileski

4349 Laurence A Bonhaus

3498 Robert G Boris

4422 Fine Arts & Recrea.

Broward County Library

4909 Jerry W Burkhart

1627 Randall Burt

1398 Edward B Bushnell

1793 Donald A J Byrum

3370 Jimmy B Caldwell

1595 Chester S Callen

1564 Louis R Campbell

1236 R Leonard, Jr, MD Carroll

1524 Peter G Champion

4320 John Cherry

4948 Jerry Clopp

288 Lowell Cooper

4092 David G Crocker

4941 Luiz R. F. Curado

4930 Howard M Curry

4851 Vimal Dhawan

4861 Dale P Drake

4679 Francis J Dujmic

4208 Bob Dumaine

4567 Jerome W Einkopf

4506 Neil C Eisenberg

4938 Harry A Eisenstein

3764 Abraham Endicter

4889 Barnard Feitlinger

4821 William G Fessler

4481 John M Field

4939 Vernon S Fox

4740 Francis M Frankowski

4858 Paul H Fresco

1358 Dr Paul R Fulton

3145 Robert K Garrity

4293 John T Glover

3534 Theodore C Goodson

3740 Samuel A Green

4921 Prof Fuller O Griffith

3066 John E Grindle

4881 Lance T, II Gunderson

4233 Andrew Hall

4474 Brett L Hamlett

4660 Arthur C Hamm

4692 Frank W Hammelbacher

2183 James F Hansen

3887 Henry C Haydel

4377 Dennis Heffline

4486 Terrence E Highland

4904 Charles L Hile

4813 John E Hogan

4275 Clair A Holtzapple

4596 W David Horton

4957 Richard Houk

4690 David J Howard

4835 Scott Hueting

4787 Herbert W Husselbee

422 Stan Huysak

4707 Robert E Johnson

4827 Yu Kanjin

3031 Robert J Kaprinski

3548 Stanley J Kaste

4330 Craig Kelly

4241 Arthur Klein

4874 Albert S Korzeniowski

4864 Philip Kotsios

4671 Matthew O Kramer

3747 Ron Kwiatkowski

4951 Gary R Lacrosse

1580 William R Lagoe

2663 Wallace Larson

4952 Steve Leichter

4880 Maurice D Licker

2024 Carl H Lindner

2528 Edward N Lipson

4914 Korey London

3016 Marsden W Longden

4788 Abraham Q Luspo

2972 Jerold M Massler

4592 David Maye

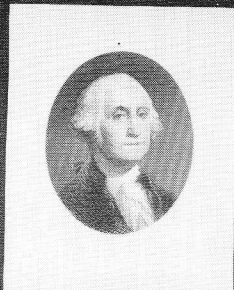
4351 Thomas M Mayse

(Dropped—continued on 148)

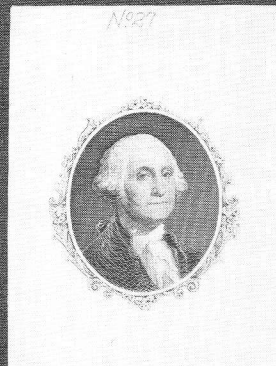
Dropped for Non-Payment of Dues



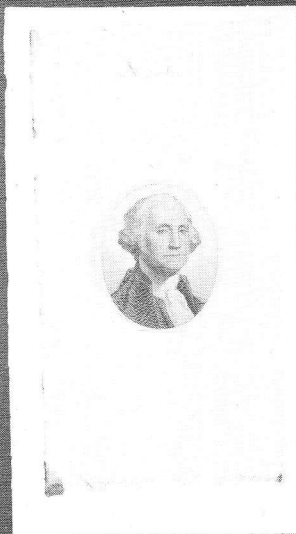
1



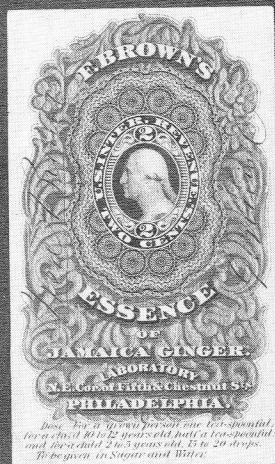
9



11



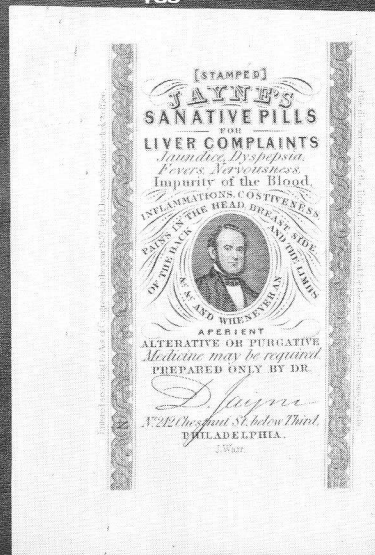
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92



139



117



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185



173

Form 1667
TREAS. DEPT.
INTER. REV. SERV.
MAY 1944

No 423506

19

DETAINER
Detained pursuant to Internal Revenue law. DO NOT REMOVE.

GPO 16-29718-1 (Signature and title)



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167



180

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MAIL AUCTION #83

CLOSING DATE: July 14, 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 REVENUE ESSAYS

Catalogue Numbers and Values are from ESSAYS AND PROOFS
OF UNITED STATES INTERNAL REVENUE STAMPS
By George T. Turner, published 1974

1	10b brown red and black, VF light toning PHOTO	120.00
2	123B brown, VF thin	20.00
3	123B plum, VF PHOTO	20.00
4	123B blue, VF	20.00
5	124B Stage II blackish blue, VF 5mm paper break along die sinkage at upper left	40.00
6	124B Stage II green, VF 8mm paper break along die sinkage at top left, creased in top margin	40.00
7	124B Stage II carmine, margins trimmed, VF thin	40.00
8	124C Stage II bright red, VF small thin	30.00
9	124C Stage I black, VF PHOTO	50.00
10	124C Stage II blackish blue, margins trimmed, VF crease	20.00
11	126A black, VF tiny thin PHOTO	50.00
12	126A blackish blue, VF	50.00

Scott Catalogue Numbers

13	RD107 VG-F	5.00
14	RM45 clear strike on the back of an 1801 note, fold affects stamp, F	22.50
15	RM46 sharp strike on a 1799 note, fold affects stamp, light toning spots	22.50
16	RM48 sharp strike on an 1800 note used in Westerly, RI, fold affects stamp, F-VF	27.50
17	RM98 sharp strike on a 1798 inland exchange, fold affects stamp, reduced at bottom	12.50
18	RM100 sharp strike on the back of an 1800 note, fold affects stamp, F-VF	12.50
19	RM103 sharp strike on the top portion of a document, fold affects stamp	27.50
20	RM111 sharp strike on a 1799 bill of lading for the schooner Harriet, fold affects stamp, signature torn off	8.00
21	RM123 clear strike on an 1800 note, fold affects stamp, VF	25.00
22	RM124 sharp strike on a 1799 note, fold affects stamp, F-VF	25.00
23	RM163 sharp strike on the back of an 1800 note, fold affects stamp, F-VF	22.50
24	RM176 sharp strike on a 1799 note, fold affects stamp, cut cancels in document, F-VF	17.50
25	RM177 clear strike on a 1799 note, cut cancels affect stamp, light stains	22.50
26	RM178 bluish paper, sharp strike on a 1798 note, nick in top margin, lower right corner clipped	17.50
27	RM179 sharp strike on an 1800 note, fold affects stamp, VF	20.00
28	RM181 sharp strike on a 1799 note, fold affects stamp, VF	17.50
29	RM188 sharp strike on a 1799 note, fold affects stamp, VF	30.00
30	RM189 clear strike on an 1800 note, fold affects stamp, VF	25.00
31	RM228 clear strike on an 1800 note, fold affects stamp, VF	25.00
32	RM240 sharp strike on a 1798 note, usual pinhole in stamp, VF	17.50
33	RM241 sharp strike on a 1799 note, usual pinhole in stamp, VF	15.00
34	RM260a sharp strike on an 1801 note, fold affects stamp, VF	15.00
35	RM261a mostly clear strike on an 1802 note, F-VF	15.00
36	RM261b sharp strike on an 1801 note, fold affects stamp, VF	15.00
37	RM262a clear strike on an 1802 note, fold affects counter stamp, VF	55.00
38	RM263a sharp strike on an 1801 note, fold affects stamps, VF	15.00
39	RM264a sharp strike on an 1801 note, fold affects counter stamp, VF	37.50
40	RM264b sharp strike on the back of an 1802 note, fold affects counter stamp, VF light toning	55.00
41	RM266a sharp strike on an 1801 note, VF	30.00
42	RM275b sharp strike on an 1814 note, VF	15.00
43	RM276b sharp strike on an 1814 note, fold affects stamp, VF	10.00
44	RM277a sharp strike on an 1814 note, VF	10.00
45	RM277b sharp strike on an 1815 note, VF	10.00
46	RM278a sharp strike on an 1814 note, fold affects stamp, VF	10.00
47	RM278b clear strike on an 1814 note, fold affects stamp, F-VF	10.00
48	RM511 clear strike on an 1811 import certificate for claret wine, F-VF	22.50
49	RM558 clear strike on an 1805 import certificate for brandy, F-VF	22.50
50	RM560 sharp strike on an 1801 import certificate for tea, fold affects stamp, VF	35.00
51	RM561 sharp strike on an 1801 import certificate for claret wine, VF	25.00

52	RN-A1 cut square, VF	---
53	RN-D3 Irving Nat Bank, NY check, F-VF	4.50
54	RN-G1 Old Colony Steamboat Co., Massachusetts Nat Bank, Boston, check, VF punch cancel	---
55	RN-X5a Pere Marquette Parlor Car ticket, VF	---
56	RO5a F PHOTO	100.00
57	RO8d F thin	65.00
58	RO12a F PHOTO	40.00
59	RO20a F couple perfs clipped at upper right	30.00
60	RO39d VF thin PHOTO	150.00
61	RO40d F-VF thin, short perf	50.00
62	RO47d F	15.00
63	RO49id F PHOTO	175.00
64	RO58d* F	10.00
65	RO61b VG-F	50.00
66	RO67b F-VF thin	15.00
67	RO69b F	35.00
68	RO75Ad F	25.00
69	RO82c F	8.50
70	RO86c F PHOTO	90.00
71	RO105b F	25.00
72	RO109b VF thin spot	15.00
73	RO122a F small thin	10.00
74	RO126b F crease	20.00
75	RO126d F	30.00
76	RO130d F-VF	6.50
77	RO134d VF PHOTO	50.00
78	RO137a F-VF short perfs PHOTO	45.00
79	RO138b F short perfs	4.00
80	RO151a faulty PHOTO	1,250.00
81	RO164d F PHOTO	50.00
82	RO168d VF thin spot	12.00
83	RO171c VF tiny stain	12.50
84	RO175d F PHOTO	60.00
85	RO179d VF	40.00
86	RO181b F	30.00
87	RP1a faulty PHOTO	1,000.00
88	RS29d F light soiling	3.00
89	RS29d F crease	3.00
90	RS36a F PHOTO	200.00
91	RS36d F rough perfs PHOTO	65.00
92	RS37b VF thin spot PHOTO	35.00
93	RS40d F-VF sealed tear PHOTO	200.00
94	RS41b F PHOTO	70.00
95	RS51c VF	10.00
96	RS58b F-VF crease, thin	12.00
97	RS59b F thin spots PHOTO	250.00
98	RS66a F short perf PHOTO	55.00
99	RS67d F-VF thin PHOTO	80.00
100	RS70b F thin PHOTO	100.00
101	RS71c F PHOTO	150.00
102	RS77a F thin spots PHOTO	60.00
103	RS84b printing flaw, VF crease PHOTO	85.00
104	RS87b horizontal pair, VF thin spot	2.50
105	RS99b F-VF creases, small stain	40.00
106	RS104d F-VF	35.00
107	RS107b F	25.00
108	RS110c F-VF PHOTO	125.00
109	RS110d VF thin, light soiling PHOTO	85.00
110	RS117a F thin PHOTO	60.00
111	RS119d VF thin spot	10.00
112	RS126d F thin	15.00
113	RS129b F PHOTO	80.00
114	RS138* F PHOTO	30.00
115	RS148c F-VF tiny thin and tear, creases PHOTO	65.00
116	RS149pa VG thin	45.00
117	Dr. Jayne label, die proof on india paper, VF PHOTO	---
118	RS150b double transfer at top, F	17.50
119	RS154d F	25.00
120	RS156c F thin PHOTO	50.00
121	RS156d F-VF light toning, few short perfs	7.00
122	RS165b F PHOTO	140.00
123	RS167b partial imprint, F crease, pulled perf	10.00
124	RS169d F-VF crease PHOTO	80.00
125	RS184b F thin PHOTO	50.00
126	RS184d* F-VF	22.50
127	RS189b F	10.00
128	RS189c VF thin spot, short perf PHOTO	110.00
129	RS189d F-VF pulled perf	20.00
130	RS190c F	22.50
131	RS197c F-VF PHOTO	50.00

132	RS201b F-VF	15.00
133	RS202b F-VF thin spot	10.00
134	RS204c F	35.00
135	RS205b F PHOTO	125.00
136	RS208a F-VF small faults	9.00
137	RS208b F thin	9.00
138	RS209d F-VF blunt perfs at top	10.00
139	RS215b VF crease PHOTO	100.00
140	RS219d VF thin spot PHOTO	75.00
141	RS250d red printed cancel, F thin	45.00
142	RS257d F	30.00
143	RS261b F-VF	17.50
144	RS261c F-VF	20.00
145	RS262c F-VF thin spot	25.00
146	RS267e F crease PHOTO	100.00
147	RS272d F crease, rough perfs	17.50
148	RS276b F-VF thin spots	30.00
149	RT2hd F thin spot PHOTO	85.00
150	RT6d VF light crease PHOTO	100.00
151	RT7c VF crease, small thin	20.00
152	RT20d F	4.00
153	RT27c VF	12.50
154	RT31b F	25.00
155	RT32d F PHOTO	40.00
156	RT33b F	30.00
157	RU2a F-VF PHOTO	60.00
158	RU3a F thin spot	30.00
159	RU6a F thin spot, couple short perfs	30.00
160	RU7d F-VF PHOTO	75.00
161	RU8a F tiny tear PHOTO	175.00
162	RU15d VF thin	5.00

BEER STAMPS Priester Catalogue Numbers

163	3D F-VF light soiling	7.50
164	16B F	10.00
165	26A F	25.00
166	31 F-VF crease, stain	7.50
167	36 F tiny margin tear PHOTO	30.00
168	38C F-VF two repaired tears PHOTO	---
169	38F F tiny thin	10.00
170	40F VF	---
171	42D F-VF	---
172	51B* F-VF	12.50
173	57B F-VF light crease, small rust stain on back PHOTO	20.00
174	68 F	3.00
175	75* F crease	8.00
176	87B F-VF faulty	15.00
177	87D F	6.00
178	112B type 71, VG-F	40.00
179	195A VF light stain	12.50
180	208a variety, black handstamp NOT LESS THAN 4 5/6 GALLONS, VF few small faults PHOTO	---
181	TD36a F-VF small thin	8.00
182	DISTILLED SPIRITS 8 gallons, Non Beverage, F faults & varnish	---
183	Series of 1910 40 gallons, red ovpt ACT OF 1926, F usual faults & varnish	---
184	DISTILLED SPIRITS BOTTLED IN BOND Series of 1933 3 gallons case stamp for 12 bottles, F-VF faults & varnish	---
185	DETAINER stamp used on samples of distilled spirits, VF mint PHOTO	---
186	SPECIAL TAX STAMP Retail Dealer in Fermented Liquors 1934 \$20, VF pinholes	---
187	Retail Dealer in Fermented Malt Liquor 1937 \$20, F-VF crease, tack holes	---
188	-same, 1938, VF	---
189	-same, 1939, VF tack holes	---
190	-same, 1941, VF staple holes, faint toning	---
191	-same, 1943, VF light toning	---
192	-same, 1944, VF	---
193	-same, 1945, VF	---
194	-same, 1947, VF	---
195	-same, 1948, VF	---
196	-same, 1950, VF	---
197	-same, 1951, VF	---
198	Wholesale Dealer in Fermented Malt Liquor, 1937, \$50, F-VF tack holes, light soiling	---
199	-same, 1938, VF tack holes, paper clip stain	---
200	-same, 1939, VF	---
201	-same, 1940, VF tack holes	---
202	-same, 1941, VF crease	---
203	-same, 1945, VF	---
204	-same, 1946, VF	---
205	Wholesale Liquor Dealer, 1942, \$110, VF tack holes	---
206	-same, 1943, VF tack holes	---
207	-same, 1945, VF	---
208	-same, 1946, VF tack hole	---
209	-same, 1947, VF tack hole	---
210	-same, 1948, VF	---
211	-same, 1949, VF	---
212	-same, 1951, VF	---
213	Medicinal Spirits Stamp Tax, 1936, \$25, VF corner crease	---
214	-same, 1938, VF small faults	---
215	Coin-Operated Amusement Devices, 1948, \$10, VF tack holes, creases	---
216	NEW YORK Egg Inspection, red & blue with red Specimen ovpt & security punch, VF	---
217	United States International Exhibition Mineral Water Tax ticket, 2 dozen pints blue, F-VF creased, perf separations	---

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, 30 and 60 cents with color and design varieties. Doug Swisher, Box 52701, Jacksonville, FL 32201. *1053*

Wanted—paper items to go with private die proprietary medicine collection. Need ADVERTISING (FACSIMILE) BANKNOTES for PATENT MEDICINES (not required—Morse's Indian Root Pills). Also want early patent medicine covers and postal cards. The items need not be for a product for which a specific revenue stamp exists. Ben Swanson, 616 South Hanover, Baltimore, MD 21230. (410) 385-1606. *1054*

Collateral material from the famed Joyce collection for sale or trade. Product wrappers, labels, and instructions for such nostrums as Ayer's Cathartic Pills, Brown's Bronchial Troches, Dalley's Magical Pain Extractor, Kellogg's Worm Tea, Kennedy's Healing Ointment, etc. Some faults as expected, but satisfaction guaranteed. #10 SASE brings list. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 66502-8477. *1055*

Buying again! Small or large lots of common U.S. revenues and RNs on checks or small

documents. Prefer some variety, but can use almost anything undamaged. Ship for same day payment. Jacob Kisner, 254 Park Avenue South, PHF, New York City, NY 10010. *1056*

Wanted: Printed precancellations on first issue or RB1-RB19. Single stamp or entire collection. M.J. Morrissey, Box 441, Worthington, OH 43085. *1057*

For Sale: Canadian Taxpays. Please provide want list. Steven Zirinsky, Box 49 Ansonia Station, New York City, NY 10023.

Sale: U.S. 1st issue part perf. R1b-6b, 11b, 13b, 18b, 19b, 22b, 24b, 27b-44b, 45b-50b, 52b-57b, 59b-66b and 69b. Also R1b pair on document. Also imperfs, perfs, colors, documents and cancellations. Also see previous ads. Send want lit to: H Ritter, 68 Heatherwood, Norristown, PA 19403-1944. *1059*

Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869 by W. V. Combs has just been published by the ARA. 240 pages in hard cover 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. *1060*

Dropped for Non-Payment of Dues—Continued from page 146

2340 Scott A McClung
1843 R McGill
686 Bradley T J Mettee
4767 Stuart Milstone
2236 Abdul Matin Mollah
4826 Randall M Moore
4808 Marvin L Mutch
4884 Tom E Nicholson
3789 Francis E W Ogle
4854 Allan J Ondrusek
4866 Ken C Owings
3068 Brian H Peters
4727 Brent Wm Primus
4841 Michael L Prince
4362 Sam L Raguso
1789 Kenneth J Reis
4040 George L, II Richards

4860 Vincent Rickard
1643 Harry Rosenfeld
4885 George W, Jr Seibert
4298 Robert F Servold
291 Lewis R Smith
4900 Christine L Smythe
3063 Arne Soland
4441 Philip R Spitzer
1283 Royal O Stabbe
2403 Leonard Stanwood
4653 David M Stauffer
4795 George T Stephenson
4932 Richard C Stormer
4153 Delbert C Strunk
4780 Mark W Stucker
4925 Max Studley
4888 Mark D Sutton

554 George Tarallo
4916 Karen J Taylor
4875 Henry J Timmes
4163 John S Tomkinson
764 Mort D Turner
1949 Timothy G Wait
3276 R E Wallace
4294 Alan L Ward
4940 Jerry A Wells
4050 William H, Jr Whiteman
3454 Jeremy H Wilder
2999 David W Wilkerson
3168 John A Williams
2311 S H Wu
415 Louis W Yagle
4686 Shu Keung Yeung
3254 Ralph R Zerbonia

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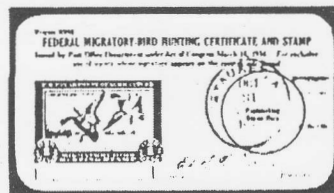
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