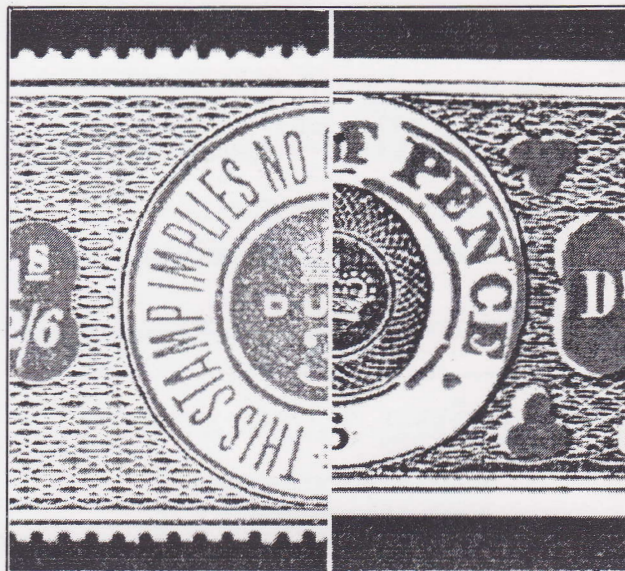


The American Revenuer

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Pay to the order of...16: Passing the buck—Butler and
Carpenter's instructions to printers regarding
restrictive clauses on receipts 248

To prevent forgeries,
the British Stamp Office utilized compound plate printing
(left); but occasional forgeries did occur (right), though
usually to fool consumers, often in the U.S.
More, inside, page 242.



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NOVEMBER-DECEMBER 1994

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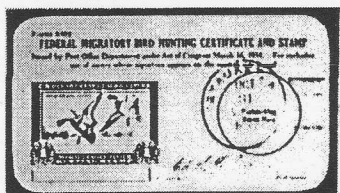
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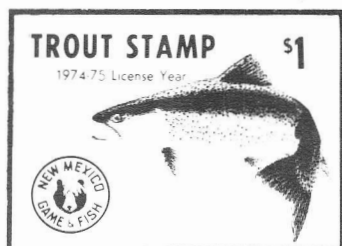
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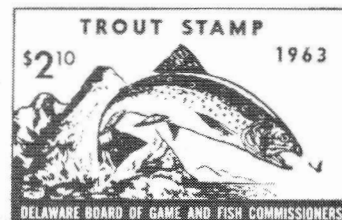
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President's Letter

Ronald E. Leshar, ARA President

The end of this year marks the end of my first two year term as President of the American Revenue Association. The past two years have not been remarkable for the ARA, primarily because the past president and the board have brought the ARA to a preeminent position in the worldwide field of collecting revenues. Our auction and foreign sales circuit remain in competent hands and they continue to prosper. The U.S. sales circuit is now in the hands of the enthusiastic Paul Weidhaas, who with your cooperation, will bring back that sales circuit to full activity. The U.S. sales circuit continues to need material to send to many eager buyers.

The past two years have also seen the publication of Admiral Combs' final volume in his study of the U.S. federal embossed revenues. Our editor is currently working on another book, which I hope we will be able to announce in the not too distant future. A number of us on the board have begun planning for the fiftieth anniversary of the ARA in 1997.

The ARA, with the assistance of our enthusiastic chapter, Cal-REV, is planning to celebrate that milestone at PACIFIC 97. Richard Riley is continuing to compile and update his acclaimed *Index to Revenue Articles which have appeared in Serial Publications*; the publication of the second edition is planned as part of our fiftieth anniversary. An overture has been made to the Bureau of Engraving and Printing about producing a card to honor the

ARA's fiftieth anniversary. While no commitment can be made at this time, we have gotten a positive reception. I wish to thank all of you who voted in the recent ARA elections and the vote of confidence that you gave to me and the other winning candidates. I look forward to leading the ARA toward its fiftieth anniversary.

Most of us eagerly await each issue of *The American Revenuer*, because of the many fine articles and its professional appearance. The ARA is very fortunate to have the talents of

**...there have been a small
number of auction sales that stand
apart as defining events.... Now there
is another...**

Ken Trettin, our long standing editor, preparing our journal. I don't think it is any understatement to say that Ken Trettin and *The American Revenuer* set the standard for all the specialty societies in our hobby. Ken deserves our accolades for the excellent job he continues to do for all of us.

The road to publication is a long and tortuous one, as any one who has written and publishes knows. For the past two years our past
(*President's Letter—continued on page 246*)

THE AMERICAN REVENUER

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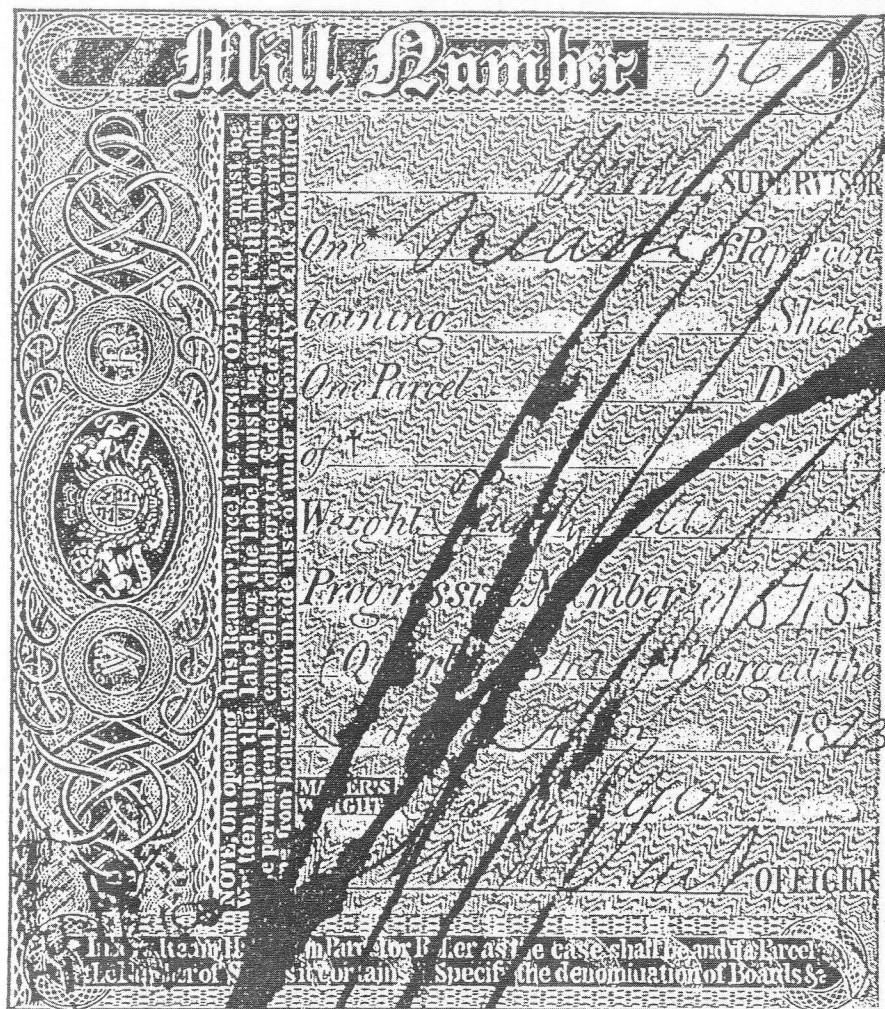
Foiling the forger

compound plate printing

by Maureen Greenland

Some of the world's most attractive revenue stamps have been printed by an ingenious method known as compound plate printing. The product is not only beautiful to behold, but the method also acted as a security device to protect stamps and documents from forgery.

Figure 1.
Paper Duty
label, 1843 in
black and red.

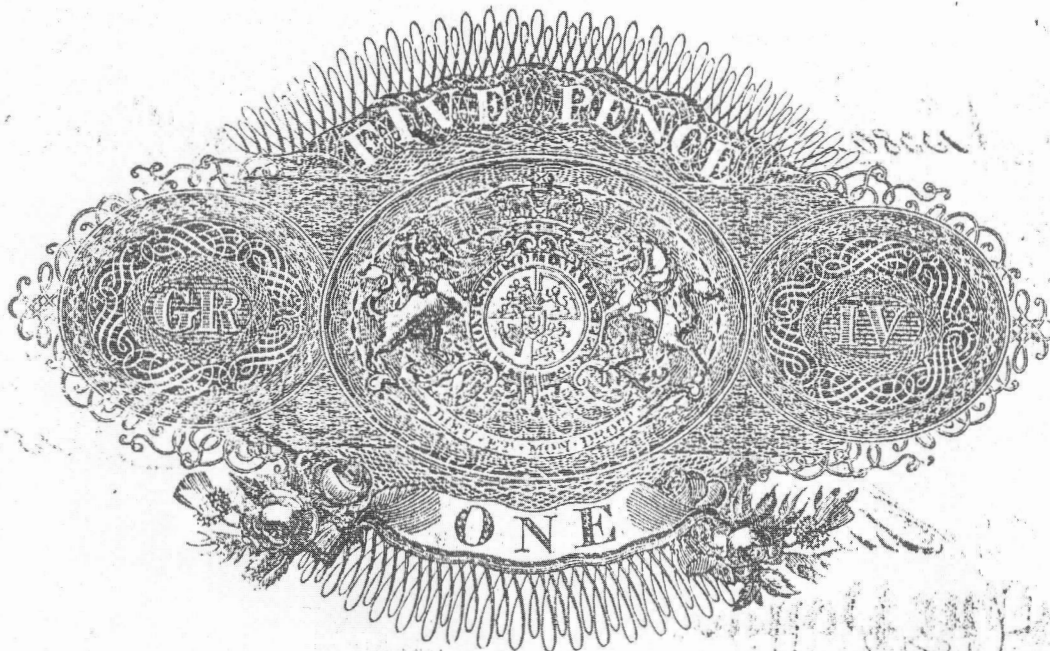


In 1820, when Sir William Congreve patented the process, color printing was in its infancy. This new idea was more sophisticated than any hitherto, and produced attractive impressions in two colors, in perfect register, printed at a single stroke of the special compound plate printing press. The secret lay in the ingenious two-part printing

plate, which was engraved with intricate patterns. The two interlocking parts were separated and inked in two colors, then brought together for the paper to receive the bi-color imprint. Congreve enlisted the expertise of Bryan Donkin, a brilliant engineer, to design and construct the geometric lathe which engraved intricate patterns on the printing plates, and the compound plate printing press.

The method was introduced to combat the forgery of banknotes, but during the nineteenth century it was also employed to protect revenue stamps. It had a long history. In India, where compound plate printing was introduced in 1848 for revenue stamps, the method was in use until 1913; in England, medicine duty stamps were printed on compound plates until 1941. So attractive was the method that it was also used by commercial concerns for lottery handbills, book covers, calendars and labels.

Although compound plate printing did prove a deterrent to forgers, some counterfeit stamps have been found.



They can be recognized by their overlapping colors and discrepancies in the engraving. Some are excellent copies, some laughable. To the eye of the man-in-the-street, however, most of them would have been indistinguishable from genuine.

The first English Government documents to be printed by the method were paper duty labels. When new regulations for the control of the sale of paper were introduced in 1820, compound plate printing was chosen for the duty labels. They were large; the full size of a label was approximately 180 x 200 mm (7 x 8 inches). From 1821, paper duty labels were printed on compound plate presses at the Excise printing establishment in Broad Street, close to the Excise Office. Robert Branston, a talented artist who worked closely with James Whiting, engraved the first designs (Figure 1); he was succeeded by his son, also Robert. Sir William Congreve appears to have turned over his patents for compound plate printing the Whiting and Branston about 1824; Congreve died in 1828.

The private printing firm of Perkins Bacon and Co. gained the contract for printing the labels in 1844 and, under the supervision of

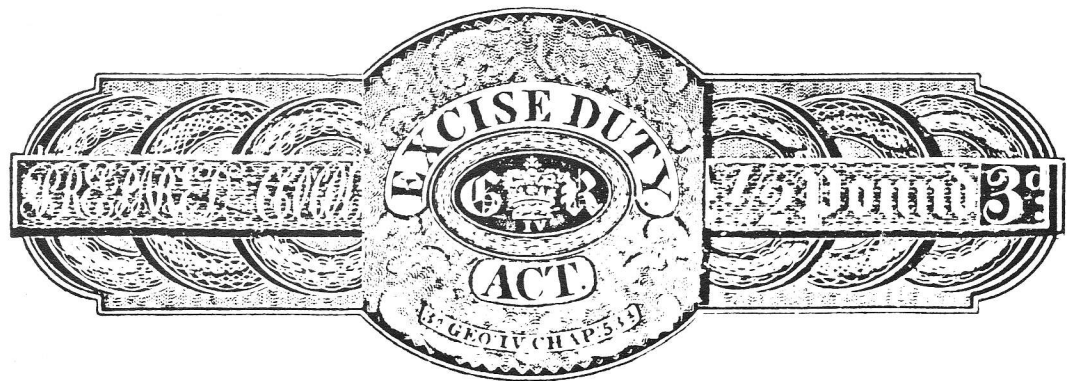
an Excise Office Superintendent, continued to print them until the repeal of the Act in 1861. When Perkins Bacon took over the printing, the engraving was done at their works.

The borders of paper duty labels were printed in different colors to denote their area of origin: black and red for English labels, black and blue for Scottish and black and green for Irish. Illegally copying the paper duty labels, with their copious engraving by hand and machine, and their two colors, was rendered extremely difficult; no forgeries have been found. Criminal paper merchants no doubt found other ways of fooling the inspectors.

Although Sir William Congreve's patent method of two-color printing was not accepted for printing the Bank of England's notes as he had intended, it was adopted for use as a tax stamp on the back of country bank notes. Until 1821, the duty on bank notes was denoted by an embossed stamp on the note. This type proved unsatisfactory, as it was difficult to see, disappeared altogether with constant handling, and was no deterrent to the bank note forger. So it was re-

Figure 2.
*Bank note
duty label
circa 1822,
black and red.*

Figure 3.
Cocoa Duty
stamp of 1822.



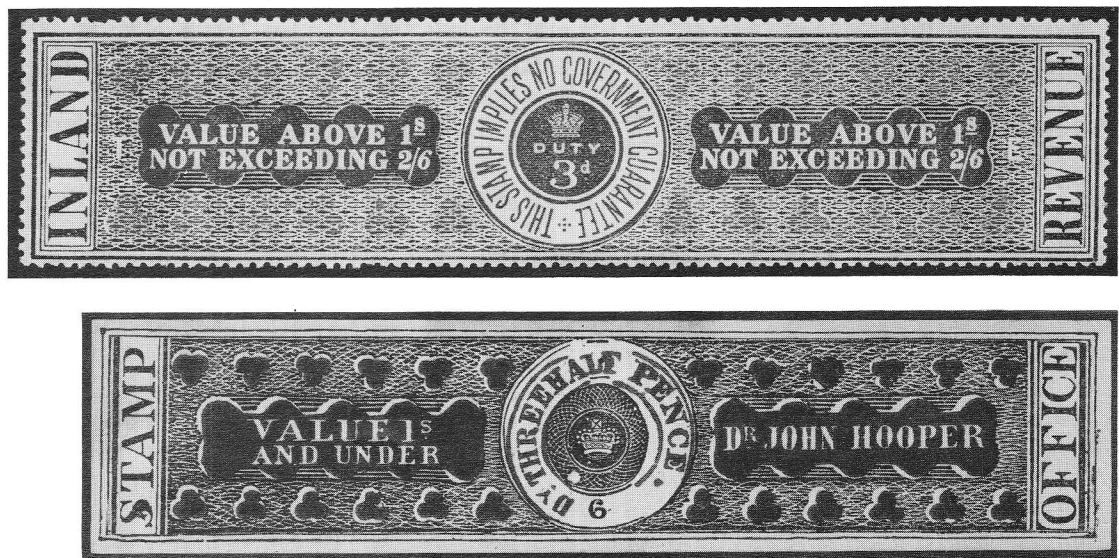
placed by a compound plate printed stamp, impressed onto the reverse of the printed bank note at the Stamp Office before being returned by the private printer to the bank concerned. Throughout the early 1820s, several different duty stamps were issued, all variations of the first, being roughly oval in shape with embellished edges, intricate hand-engraving and beautiful engine turning (Figure 2).

Three duties were levied: five pence on a £1 note, ten pence on £1.10 and one shilling and three pence on a £5 note. In 1825 a new style of duty stamp was introduced, basically circular, with bands of engine turning and engraved leaves surrounding an embossed medallion of St. George and the dragon. Similar designs with many variations were issued for the next six years. After 1828 it was no longer mandatory for private bankers to use the stamp on notes of denominations under

£5, but some banks voluntarily chose to continue to have the stamp printed on their notes. Stamping with compound plates was discontinued in 1853. Its success was always disputed; several examples exist to prove that forgery was a problem throughout the 1820s and 1830s.

In October 1822 a parliamentary statute came into force pertaining to the sale of cocoa products, and setting the tax payable on them; a stamp had to be affixed to each paper wrapper or pot denoting the tax paid which was 6d for every pound weight, 3d per half pound and 1 1/2d for a quarter. These stamps were compound plate printed, but short lived—another statute repealed the use of cocoa duty stamps after only three years. (See "British Fiscals: The Duty on Cocoa" by Josef Schonfeld in *The American Revenuer* 1982 April; 36:62-63, 65 with additional notes 1982 June; 36:111 and 1982 October; 36:169.)

Figure 4.
Genuine
medicine duty
stamp and a
forged stamp;
black and red.



From the year 1783, medicines sold in England had to bear a medicine duty stamp, in the form of a strip of printed paper gummed to the packet, bottle or box in such a way as to tear the stamp when the container was opened. Until 1823, the labels were printed from copper plates, engraved with a design of flowing leaf-scrolls and printed in a single color. Compound plate printing was in use for the stamps from 1823 until 1941; during that time the design changed several times, although it always retained the same basic characteristics, printed in black and red.

The history of medicine duty labels has been well chronicled and cataloged.

The printing plates were made by the Bryan Donkin Company and the first issues were engraved on their geometric lathe. Thomas de La Rue took over some of the work, probably the engraving of the duty, value and name sections, in 1871. Crooked British druggists rarely risked the high penalties imposed for the forgery of medicine duty labels; rather than attempt to produce bogus labels, they reused genuine ones or cut them in halves, or left them off altogether. Counterfeiting of the British medicine duty labels was widespread in America and France, however, where phony versions of popular British medicines were marketed with look-alike stamps in order to endow them with the appearance of authenticity. There are, for instance, several different examples of forged Thomas and William Henry labels, as well as bogus labels for copies of other popular remedies (Figure 4).

From 1845, stamped papers for legal documents in India were produced on compound presses and from printing plates imported from the Bryan Donkin Company in England (Figure 5). De La Rue took over the con-

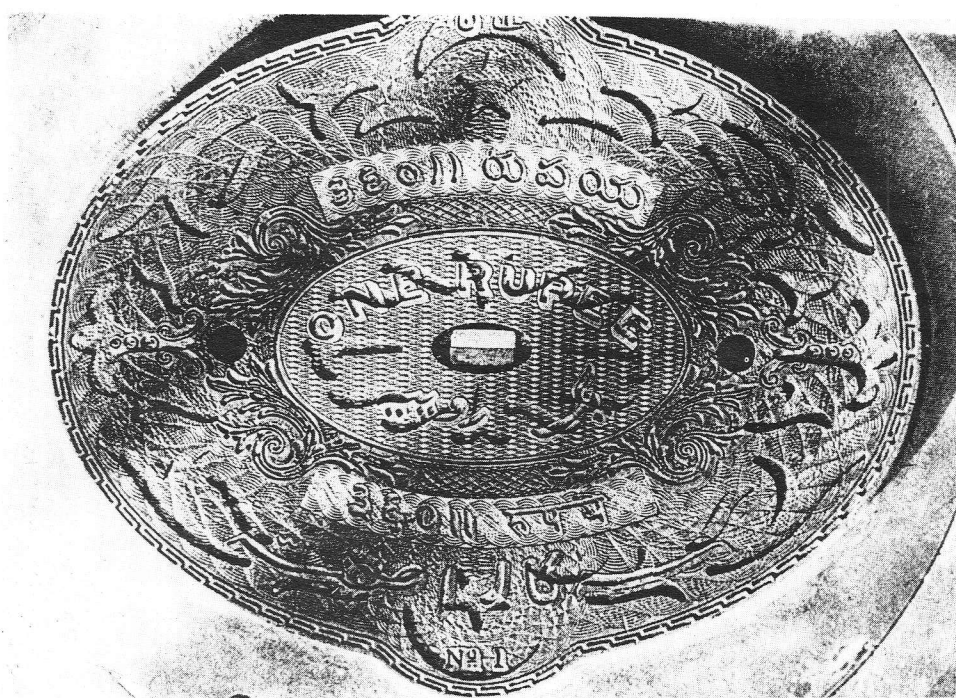
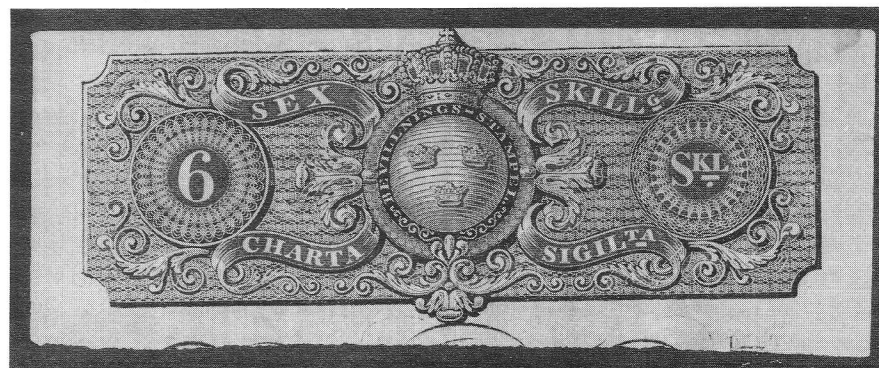


Figure 5. Compound plate printing die showing the two interlocking parts slightly apart. Indian revenue stamp 1874-94.

tract for a very short time in the 1870s, but ran into difficulties. The stamps were printed at the top of a large sheet, approximately 240 x 22 mm (9 1/2 x 8 1/2 inches) on which the document was then written by hand. The first issues included in their design the coat of arms of the East India Company, flanked by two lions, but the design changed in 1859 to feature the royal arms and the letters VR. The stamps were used to tax two categories of documents. At first, all the stamps were printed in black and red, but from 1859 black and red was used for Court Fees (Judicial), and black and blue for documentary of Non-Judicial purposes. The first stamps were issued in Calcutta, where the printing of later similar stamps continued until 1875. After

Figure 6. Swedish Charta Sigillata printed from compound plates.



1869, Bombay and Madras also had presses for compound plate printing, but issues of the bi-colored stamps had ceased in all three areas by 1878. Only in Hyderabad, where the Nizam's Government started to produce compound plate printed revenue stamps in 1874, did the process continue into the twentieth century. The most common means of forgery was by mutilating or altering printed stamps, but there is some evidence that actual stamps were reproduced. One problem was that even in the Government printing establishments, the printing presses were poorly maintained and operated, so that the carefully made printing plate became damaged thus producing imperfect stamps.

In Sweden, too, tax stamps for documents were printed from compound plates by the bank note printing works (Sveriges Riksbank) from 1845. Previously there had been large-scale counterfeiting of the simple letterpress and embossed stamps used up to that time. The stamps were produced both as stamped paper and as separate stamps. They are particularly handsome because of their coloring—combinations of blue, green, orange, black and red. The separate stamps came in two different forms: single stamps and double stamps. For some documents, a single stamp, printed on a small sheet of thin

paper was fixed to the main document with an adhesive wafer, or with sealing was, thread or string.

In order to check the proper stamping of certain documents, it was announced in May 1846 that stamps would be designed in such a way that when they were cut vertically down the middle, both halves would show the date and denomination; the left half was attached to the document and the right half to the court of appeal papers (Figure 6). It is not yet known where the tax stamp dies were made. It is probable that 1892 saw the introduction of a new printing process, and two chrome-faced electroplated printing plates performed the function previously carried out by compound plates, creating the same effect in two colors as before. The design of the stamped paper did not change, and was still in use in the early 1960s. No forgeries have been reported.

Research into compound plate printing continues. There may be other revenue stamps which were printed using the method. Helpful information has come from collectors (too numerous to mention) and especially from the work of Harry Dagnall, Josef Schonfeld, Richard Riley and the late John Chandler. Any further information will be gratefully received.

President's Letter

continued from page 241

president, Richard Friedberg and our editor, Ken Trettin, have served as a publications committee, reviewing submissions to the ARA for possible publication. Terry Hines has recently agreed to be added to the committee. If any one wishes to explore publishing through the ARA, please contact our past president, Richard Friedberg.

I began collecting revenue stamps in the late 1950s and have been a member of the American Revenue Association since 1967. During the time that I have been collecting revenues, there have been a small number of auction sales that stand apart as defining events—the catalogs of these sales remain on my reference shelves so that I can refer back to them. The Theodore Sheldon sale of 1970 is the first. Sheldon is followed by the Turner, Bobo, Weill Brothers/Ward and the two Joyce sales.

Now there is another, the Cunliffe twentieth century U.S. revenue sale, conducted by the Daniel F. Kelleher firm of Boston, I will leave it to someone else to do a review of the sale, but it was a major event for collectors of Scott-listed twentieth century revenues. While I was not able to attend any of the previous sales, I now fully appreciate being a part of these events. Eric Jackson and Richard Friedberg were present representing both themselves and a number of clients who could not be present. Several other auction agents, a number of collectors and the ever-present telephone bidders completed the field of competitors. My copy of the auction catalog with supplemental notations of condition, hammer prices and successful bidders will remain an essential reference into the twenty-first century.

Literature in Review

The Dagnall Pamphlets

The author, Harry Dagnall, is no stranger to the pen or to philately. Professionally he was a technical writer in the field of optical and precision engineering. In philately he has written extensively for over thirty years on Great Britain postal history and stationery and for ten years he was editor of the G. B. Journal. In our area of interest he has been particularly concerned with the history of the newspaper, almanac, paper and wall

paper duties and stamps. It is these areas he illuminates for us in the following series of five booklets. Each contains a useful bibliography and a loose page describing the booklet. The booklets were published by the author, Middlesex, England. What follows was taken from the descriptive page accompanying each.

R. F. Riley

Post Horse Tickets. Their Historical Background, Purpose & Use. (Coauthored by John H. Chandler). January 1988, 24 pages, size A5, card cover, illustrated. ISBN: 0950440671.

"In 1711 the Postmaster General was granted a monopoly of hiring out horses to persons wishing to travel along the post roads. The government saw in this service a potential source of revenue and in 1779 levied a tax on such hirings.

"This gave rise to a variety of Post Horse Tickets, such as the Mileage Ticket, Day Ticket, Exchange Ticket and Check Ticket, which the Stamp Office produced for the control of the Excise Duty. These much prized and interesting items of ephemera were a special enthusiasm of the late John Chandler, and this booklet is based on his researches into their legal background, purpose and use."

Paper Duty Labels. Their Background History & Use. May 1988, 28 pages + 2 pages addendum, size A5, card cover, illustrated. ISBN: 095044068X.

"The Excise Duty on paper was one of the 'Taxes on Knowledge' that were introduced in 1712. From 1820 until 1861 control of the Duty at the point where it was charged—at the mill when the paper was wrapped and ready for dispatch—centered around the use of official labels which had to be affixed to every parcel of paper.

"These large and attractive two-color labels are especially interesting as being wonderful examples of compound plate printing (sometimes called the Beaufort House or Congreve process).

"This monograph deals comprehensively with the legal status, the printing and the

use of the labels, together with the associated handstamps. The labels and their varieties are described and illustrated, providing much information about them that has not previously been published."

The Tax on Wallpaper. An Account of the Excise Duty on Stained Paper 1712-1836. March 1990, 24 pages, size A5, card cover, illustrated. ISBN: 0951549715.

"While there are a number of books dealing with the artistic designs of old wallpaper, the marks to be found on the back of the paper have received scant attention. They are impressions of handstamps applied by the Excise Officer as part of his control of the wallpaper tax, an imposition which had such a restraining influence both on the social popularity of wallpaper and on its manufacture during the 18th and early 19th centuries.

"This booklet details the statutes dealing with the tax and explains the very onerous Excise regulations imposed on the manufacturer of wallpaper and the way in which the Duty was controlled, collected and evaded.

"The marks are the only visible evidence of the tax and the author illustrates them (Irish as well as English ones), describes their significance and how they were used.

"Not only will this booklet prove an essential guide for collectors of so-called 'Cinderella' ephemera, but it will expand the interest of those who are delighted and fascinated by old wallpaper."

The Taxes on Knowledge. A Brief History 1713-1861. May 1992, 60 pages, size A5, card cover, illustrated. ISBN: 0951549731.

"The so called Taxes on Knowledge are the Newspaper, Pamphlet, Advertisement, Pa-
(*Literature—continued on page 250*)

Passing the buck:

Butler and Carpenter's instructions to printers regarding restrictive clauses on receipts

by Ben Czech

There was a time when Scott gave major number status to the restrictive clause varieties on receipts imprinted with the H die, but that is no longer the case. Although the reasons for such listing changes are never public, one might imagine that the line of reasoning for such a change was that since the restrictive clauses were not produced by Butler & Carpenter (or Joseph R. Carpenter, the

...the restrictive clauses on receipts were in response to government directive and...the presence of the restrictive clause a very important item, something that should not be relegated to minor status.

name under which the firm did business after the death of John M. Butler in 1868), they were produced by neither the government nor the government contractor. Therefore they are of minor importance, undeserving of a major catalog number.

This article seeks to establish conclusively that the restrictive clauses on receipts were in response to government directive and that the responsibility for compliance was passed along to the receipt face printers by Butler & Carpenter. The establishment that the clauses were required by the Office of Internal Revenue makes the presence of the restrictive clause a very important item, something that should not be relegated to minor status.

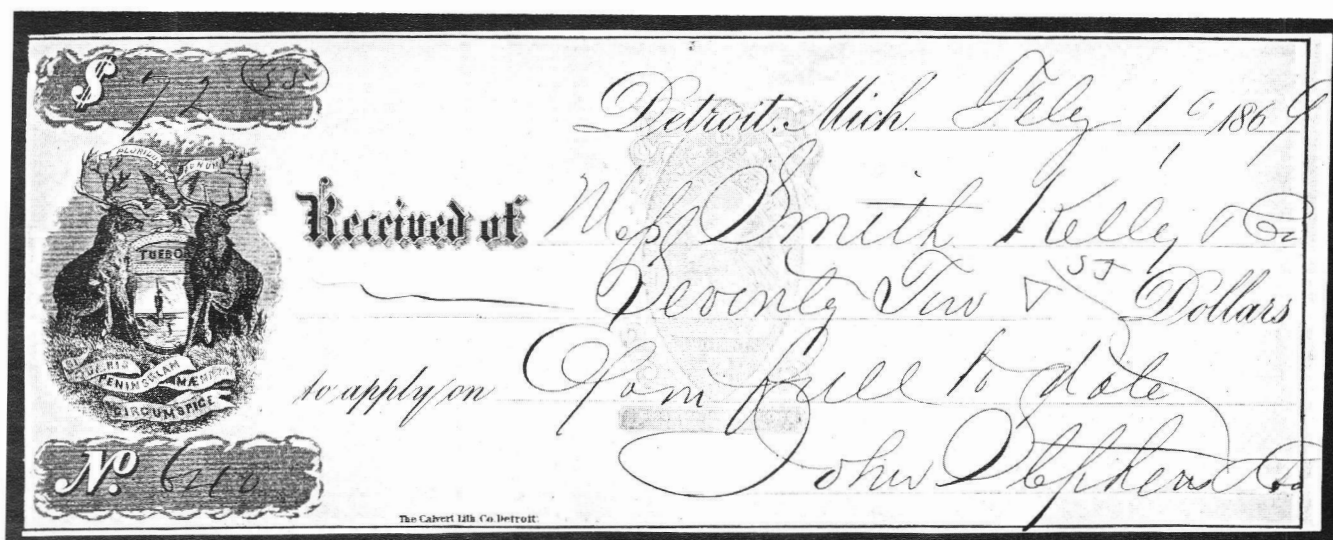
Unstamped receipts were apparently a common occurrence. In his annual report for the fiscal year ending June 30, 1868, the Commissioner of Internal Revenue states:

"The written instruments subject to stamp duty are, with few exceptions, prepared by persons familiar with the requirements of law, and at places where stamps of the proper denomination are kept, and when necessary may be attached without inconvenience. Among these exceptions receipts for money or the payment of debts exceeding \$20 are the most prominent. These are often given under circumstances when compliance with the law would be exceedingly inconvenient if not impossible, and by and to people ignorant of the obligations which the law imposes. It thus often happens that a person innocently issuing an unstamped receipt may be put in peril of prosecution, while a person innocently receiving it may find, too late, that the courts refuse to recognize it, and that he is wronged without remedy.

"I am convinced that there is no form of taxation which, producing so much annoyance to the tax payer, yields so little revenue to the government, and I recommend that receipts be stricken from the schedule of instruments subject to stamp duty. (p. xxvii-xxviii)"

This recommendation was eventually adopted by the Congress, and beginning October 1, 1870, receipts were no longer taxed. However, I believe that this does not provide us any insight into the reason for the restrictive clauses on receipts. Most makers of receipts did not use imprinted stamps.

In *Pay to the Order of...14* (*The American Revenuer* 1992 September; 46:153-5) the letter of January 15, 1868, to Thomas Calvert of Detroit, Michigan, (presumably representing Calvert Lithographing Company) was cited.



Receipt face printed by Calvert Lithographing Co. of Detroit and imprinted with RN-B20 by the American Phototype Co.

Included here is a more extended excerpt from that letter:

"We are printers of revenue stamps for the Government, but not vendors of stamps and cannot receive money except for the *printing* of checks etc. The stamp value must be paid to the Government either directly or through a dealer in stamps who will attend to matter for you.

"The dealers in this city are Jacob E. Ridgway; John R. McFetridge; and William E. Crockett, either of whom will receive your money and get an order from the Government for stamping your receipts.

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

The first paragraph indicates that Butler & Carpenter were printers of revenue stamps and could not sell stamps to the public. In fact, Butler and Carpenter could receive money only for the "*printing* [emphasis in original letter] of checks." This phrase on first reading would seem to be problematic. But it must be considered in the context of the first part of the sentence "We are printers of revenue stamps..." and the fact that Butler & Carpenter got into the business of printing stamps on checks and receipts only after other stationers and printers complained to

the Commissioner of Internal Revenue about the practice of American Phototype Company of printing both the stamps and the check faces (see Pay to the order of...6, *The American Revenuer*, 1990 July - August; 44:148-9). It seems likely that the phrase "printing of checks" is meant to convey the idea of printing the stamps on the checks. This is also consistent with the third paragraph of the letter, in which it is indicated that the restrictive clause must be printed on the receipts before Butler & Carpenter can print the stamps on them.

Were the receipts referred to in the letter returned for the addition of the restrictive clause? Did Butler & Carpenter eventually imprint stamps on these receipts? The answers are not known, but a receipt (see Figure 1) printed by Calvert Lithographing Co. is known, stamped with American Phototype's type B with the receipt clause in a tablet at the base of the stamp (RN-B20). Did Calvert send the receipt referred to in Butler & Carpenter's letter of January 15 on to American Phototype for imprinting with the restrictive clause incorporated with the stamp? Is the item in Figure 1 the very item mentioned in the above letter? Again the answers are not known.

One additional item in this letter of January 15, 1868, is worth noting. The required receipt clause consists of seven words, "good

when used for payment of money." As will be shown below, the wording of the clause was not always consistent.

Eight months later Butler & Carpenter's practice of stamping documents is restated in a letter of September 18, 1868, to Messrs. R. C. Root, Anthony & Co. of New York, "Our stamping of documents is confined exclusively to bank checks, sight drafts, and receipts which have the words 'good when used as a receipt for payment of money' first printed thereon." While the practice is the same, one should note that the required receipt clause in this letter has changed slightly and now consists of ten words, "good when used as a receipt for payment of money."

The practice remained unchanged when Joseph Carpenter responded to Edward Mendel of Chicago, Illinois on December 3, 1869, "Our stamping of documents is confined at present to imprinting the two cent die (eagle design) on bank checks, *sight* drafts and plain forms of receipts (having the words 'good when used as a receipt for payment of money' first printed thereon)." Similar wording is also found in a letter of January 22, 1870, to Messrs. Blakewell & Marthens of Pittsburgh, Pennsylvania. By October 1, 1870, the tax on receipts was eliminated.

Conclusions

So beginning with the Jan 15, 1868 letter cited above and continuing for the duration of the period when receipts were taxed, the Butler & Carpenter correspondence shows a consistent practice with regard to stamping

receipts; namely, the documents were expected to have the restrictive clause on them when they were delivered to them for imprinting. Regrettably, we have only the Butler & Carpenter side of any of the correspondence. Nor have we found the more general government directive which initiated the restrictive clauses to which these letters were only Butler & Carpenter's way of insuring compliance.

Given the consistency of the correspondence regarding the restrictive clauses cited above, the question originally posed in Pay to the Order of...¹⁴ (*The American Revenuer* 1992 September; 46:153-5) regarding the receipts without the restrictive clauses printed after the assumed government directive seems now even more urgent. It is to the generalized question about the procedures which permitted some receipts to be imprinted without restrictive clauses by both the Carpenter firm and the American Phototype Company that the next column will be devoted.

There is also the matter of the precise wording of the receipt clauses, first noted by Lipson (1992). It can now be stated that the Butler & Carpenter correspondence is not consistent over time in the wording of the receipt restrictive clauses. This issue will be addressed more fully in a future column.

Reference

Lipson, E.N. The restrictive clauses that exist in conjunction with the Type RN-H stamped revenue paper. *The American Revenuer*, 1992 November-December; 46:195-99.

Literature in Review

continued from page 247

per and Almanac Duties that were imposed both to raise revenue and-more importantly-to curb anti-government outpourings of the press.

"The statutory background to the increasingly repressive legislation through the 18th and the first half of the 19th centuries, is set out with quotations from official documents and contemporary accounts.

"Of particular interest is the spate of illegal unstamped newspapers that appeared in the period 1813-55, with their content of

revolutionary fervor, political invective, bitter satire, amusing cartoons and pure education. All these subjects feature in the struggle to obtain the repeal of the taxes which, as this book shows, did indeed seriously impede the spread of working-class literacy and education.

"With debates on the government funding of education now much to the fore, it is of interest to read how past governments gagged the press and, by taxation, stifled the spread of useful knowledge.

Ex Luce Lucellum. The Protest against the Match Tax of 1871 and its stamp. July 1993, 20 pages, size A5, card cover, illustrated. ISBN: 0951549758.

"When in 1871 Sir Robert Lowe, the Chancellor of the Exchequer, introduced his proposal for a tax on matches, he little realized the strength of the opposition it would engender, nor the form the protests would take. The tax was to be collected by a stamp which bore the Latin motto which the author has taken for the title of his book.

"Matches were sold on the streets of London by girls from the poorest parts of the East End and many of the girls joined with em-

ployees from the Bryant & May factory to form a large procession of protest. It was successful and Robert Lowe had to withdraw his proposal.

"The episode is an interesting piece of social and political history. It also provided the philatelist with another revenue stamp for his collection. This book relates the whole story, told largely in the words of contemporary accounts. Details of the stamp are included and the author describes and illustrates the match boxes that were produced to commemorate the victory, as well as the elaborate drinking fountain erected as a permanent memorial of the protest."

Creating a Good Impression: Three hundred years of The Stamp Office and stamp duties, by H. Dagnall (ISBN 0-11-641418-9). 122 + viii pages, 7 x 10 inches, hard cover, smyth sewn, illustrated. Published by HMSO (PO Box 276, London, SW8 5DT) at £19.95 (available from many philatelic literature dealers).

June 28 was the 300th anniversary of the Stamp Act and the establishment of the Stamp Office by William and Mary. The citizens of most nations might prefer to ignore or do away with the tax man, rather he comes from the Inland Revenue, the Bureau of Internal Revenue or similar office by any other name. Harry Dagnall has made the story of the Stamp Office an interesting tale—a tale of taxes on knowledge, taxes on gambling devices, taxes on luxury goods (hair powder, hats, perfume and gloves), taxes on legal documents, taxes on paper and even taxes described as "the American disaster."

The book, published by the Stamp Office, is an excellent production. Presentation is attractive with an abundance of illustrations ranging from the original 1694 Stamp Act itself, various presses used through the years, reproductions of different stamps all the way to the modern stamping machines and cus-

tomers waiting to have documents stamped.

Dagnall, a retired technical writer, approaches the subject in an organized and methodical manner. His writing is concise and clear. The philatelist, the historian and the sociologist can all see the story told in a manner that will be of interest. Stamps have always been the product of the Stamp Office and are described in all their variety. The history of the Stamp Office, how historical events have effected it and how it has affected history is examined. And of course, the Stamp Office has ultimately made its impact on society eventually reaching into everyone's lives.

This book should serve the fiscal philatelist well as a source of background information of a general nature. It is not a catalog listing of all the stamps but is a complement to a catalog. This volume answers the shows and whys. A bibliography of further more specific sources is included. The book is available from various HMSO Bookshops around the U.K. It is available in the U.S. from some revenue dealers for about \$30. Highly recommended; an important addition to fiscal philatelic libraries.

Kenneth Trettin

Catalogue of the Adhesive Revenues of Germany: XIV Social Insurance Stamps / LVA Provinces, by Martin Erler. 328 pages, A5, perfect bound, card cover, unpriced, illustrated. Published by ORA-Verlag, avail from most philatelic literature or revenue dealers.

This listing is massive; yet, the area is so large it will take an additional three volumes to cover. Stamps were first used in 1883 to pay health insurance fees for certain groups of workers. As time went on additional groups of people were included and the coverage expanded. The workers were issued

cards to which the stamps were applied as evidence of coverage. Until August 1923 the stamps were imprinted with the province insurance offices—for collectors this means even more varieties to collect. It is this period that is covered in this first volume of social insurance stamps.

The stamps usually do not carry monetary denominations but are rather inscribed with classes and the pay period. The class of stamp used was determined by the amount the

employee was paid. The cost of the stamp was determined by the class, the length of the pay period and the rate in effect at a particular time.

Simply listing these stamps is definitely a major work. At this time they are unpriced although the author gives some general guidelines in the introduction. A valiant effort against the windmills.

Kenneth Trettin

Collector's and Exhibitor's Forum

To the Editor...

London visit...

Wednesday, August 24, found me in London, perchance during an exhibition honoring the tercentenary of stamp duties and the Stamp Office. Three hundred years worth of British revenue stamps, duty labels and documents were on exhibition in Somerset House, Courtauld Institute.

The display was contained principally in 35 frames and several cases. Included were rare items from private collections and government archives. There is hardly space here to detail the contents of so many frames but I noted seeing documentation from the British Tax Act of 1694 followed by examples of playing card, almanac and newspaper tax stamps. Samples of tax stamps for the American Colonies and then British General Duty stamps followed. Later issues taxing lottery tickets, horse rentals, hair powder, hats, and patent medicines followed in historical progression. Harry Dagnall, from whose collection some examples were chosen served as my docent. A descriptive illustrated 14 page brochure written by Dagnall came with the admission charge. The pamphlet, titled *Three Hundred Years of Stamp Duties & the Stamp Office* has been deposited in the ARA Library for perusal of those interested in a brief introduction to British tax stamps. A copy of Dagnall's book *Creating a Good Impression*, written in honor of the tercentenary was also acquired at the show and is reviewed elsewhere in these pages.

Saturday, August 27, I managed to turn up at the Ashcroft Hotel in York for a meeting of the Revenue Society of Great Britain, York

contingent. A pleasant afternoon was spent hearing principally about revenue stamps of France and Hungary from Bernard Lucas, John Whiteside and Peter Thornton. It was indeed a pleasure to meet some of our counterparts across the pond.

Walking about York and not far from the Minster (York Cathedral) I found the souvenir pictured—a can of Colman's Mustard showing the head of a bull. This brings full circle A Bully Story, *The American Revenuer*, 1981 November; 35:178-9, concerning the origin of the vignette on the Barham Pile Cure stamp, RS14d.

Thursday, September 1, I got together with Clive Akerman, editor of the *Revenue Journal of Great Britain* for lunch in one of London's many charming pubs. Later Clive obliged with a tour of the quarters of the Royal Philatelic Society in Devonshire Place where we had tea. The visit included a tour of the Society's library and its philatelic museum which contains many priceless unquities acquired from De La Rue and others.

Another day I caught up again with Harry Dagnall in order to obtain from him copies of five pamphlets of an historical nature he had written between 1988 and 1993 on post horse tickets, paper duty labels, the tax on wall paper, taxes on knowledge and the aborted tax on matches. These are reviewed elsewhere in this issue of the *Revenuer*.

Attend musical shows in Covent Garden? But of course, how silly of you to ask.

RF Riley

Polish catalog review—a reply

I don't know how, in the process of his ranting about my very critical review of the booklet on Polish revenues he edited and published, Martin Erler got the impression that anyone has "announced" that I was working on a Polish catalog with the Barefoot organization. Nor can I figure out how he got the impression that I was pushing a "Hines/Barefoot catalog" in that review. In fact, I have never had any intention whatsoever to do a Polish catalog. Nor have I ever contacted the Barefoot organization to propose such a project. In the review I was simply referring to a catalog that I had heard, a year or so ago, was in the works by Barefoot. Thus, the announcement that Erler refers to is little but a

figment of his imagination.

Terence Hines

[Mr. Hines further objected to Mr. Erler's use of "unlawful." It should be pointed out that in the U.S. a chronological listing of items, such as stamps, along with a description of these items is not copyrightable because it does not carry sufficient authorship. A numbering system and an author's prices (not simply a report of auction realizations or a reporting of dealer's prices) could be copyrighted. Therefore, basing a catalog on a prior work and a collection that had been sold to the potential new author would not be illegal, nor would few of us believe it even unethical since the collection was sold to the potential new author....KT]

Polish catalog review—another view

In recent issues of *The American Revenuer* (July-August and October 1994) remarks about John Norton's 1962 catalog of the revenue stamps of Poland have overlooked some facts.

Norton's catalog was well organized, clear and accurate. My copy was printed by spirit duplicator (Ditto) with additional sheets of illustrations by photocopy. The first and to

date, I think, the only catalog of Polish revenues, it was one of many of Norton's very welcome catalogs.

Any current collector of foreign revenues is familiar with and thankful for Martin Erler's revenue stamp catalogs. His body of work certainly equals and may even surpass that of Alfred Forbin. Enough said!

William Ittel, ARA

Canadian VAT on stamps

Confiscatory taxes levied by rapacious governments are no news to collectors of revenue stamps or to poor tax payers in general but it seems that the Canadian authorities may have plumbed a new depth.

Recently I received some material from Piet Steen of the Latin American Philatelic Society whose address is Hinton, Alberta, Canada. The cover enclosed has four postage stamps on it to a total of \$1.13 plus a label protesting extra taxes to mail the letter. Inquiry revealed that an extra eight cents tax on postage had been paid. Nor, according to Steen, does it stop there. The tax is charged on incoming stamps plus a \$5 collection fee

on merchandise enclosed. The extra fees charged are not actually shown on current Canadian stamps, but in some sense the stamps represent a sort of quasi-revenue (VATed?) stamp. Of course the protest label is a proper Cinderella item in itself.

As I was about to relate the above to you the *American Philatelist*, 1994 October; 108:888, ran a note from Steen giving more detail on this outrage. As it has become obvious that the US Postal Service has recently redoubled its efforts to milk the US collector of every cent possible by various gimmicks, we should be alert to this one and try and prevent it from happening here.

R F Riley

The latest two issues of *The Check Collector* remain on your editor's desk. In the April-June issue Robert Spence leads off with an overview of bills of exchange—those check-like documents that were often used to trans-

The Check Collector—April-June & July-September 1994

fer money over long distances. A number of interesting examples are shown, most with revenue stamps. Edward Lipson's article "Manuscript or Holographic Checks" takes a look at ten different checks that are entirely

handwritten rather than printed; all were during the 2¢ U.S. Civil War tax period. Other items in this issue include "Why Bother?" (a look at checks written for very small amounts), "Odyssey of a Wells Fargo Check" (written in Mexico on a New York branch bank to a school in Santa Fe, New Mexico in 1908), "A Favorite Check," questions, conversation pieces and of course the normal society business.

The July-September issue is newly arrived (end of September). In "The Mecklenburg Bills—A New Interpretation" Ed Lipson takes a look at these items described as "scrip taxed as drafts" by Bill Castenholz in his Field Guide. Although they look like bank notes Lipson says they are really bills of exchange, payable at one day's sight. Originally not subject to the 2¢ tax, the Office of Internal Revenue could not let them get away

untaxed, so on February 17, 1875, the Commissioner ruled that "checks, etc., drawn on time, are liable to the stamp tax, as well as those payable on sight." An illustrated check list of these interesting bills on plain and stamped revenue paper is part of the article. The issue is rounded out with "There is no such thing as a bad boy." (about Boys Town), "Fly-by-Night (or Day) Bank" (a bank with its own landing strip), "Non-Check Checks" (advertising documents that look like checks), letters and the normal society business.

The Check Collector is published quarterly by the American Society of Check Collectors, Inc. Subscription is by membership which is \$10 per year. For information contact the Secretary, Coleman Leifer, Box 577, Garrett Park, MD 20896 and mention *The American Revenuer*.

Elmore L. Vanderford: 1913-1994

Fish and game philately lost one of its most prominent collectors during September. Elmore Vanderford passed away in his sleep at his long-time residence in Sacramento, California. Known better as E. L. Vanderford or simply "Van" in philatelic circles, he had suffered from a variety of illnesses in recent years, including a chronic heart condition and asthma. These robbed him of much of his

energy and time. For this reason he recently was unable to keep up the voluminous correspondence that he had maintained faithfully for over 30 years. Although alternating between good days and bad, he was able to derive a great deal of enjoyment and personal satisfac-

tion from the fish and game renaissance of the 1990s. For this, the author will be forever thankful.

Van started to collect stamps 72 years ago, at age nine. The following year he bought his first hunting license and began a life-long pursuit of duck hunting. Van also hunted many other kinds of game and enjoyed fishing. It seems natural that one day his two great passions would become inextricably combined in the form of fish and game stamp collecting. For many years Van was a general collector of U.S. and British stamps. Eventu-

ally, he became interested in U.S. revenue stamps and joined the American Revenue Association. Through the ARA, he made contact with Frank Applegate and Bert Hubbard. Applegate and Hubbard were the two most influential state revenue dealers on the west coast. They introduced Van to state revenues, which at the time included the Kansas quail stamps and Virginia big game and National Forest stamps. Being an avid hunter, Van immediately took an interest in the hunting license stamps.

Elmore's wife, Jane, shared in her husband's hobbies. She hunted ducks, loved to fish and also had a topical collection of fish on stamps. In 1948 Michigan issued the first pictorial fishing stamps in the U.S. (see Figure 1). Van, having learned of these stamps and thinking they would make a nice gift for his wife, began to buy one for her each year directly from the state agency. Van grew to like the fishing stamps himself and soon developed an interest in collecting fish and game stamps. It was not long before he was more involved in them than Jane was. He began a practice of purchasing at least one or two examples of each stamp from various conservation agencies while they were still valid. As he learned of increasing numbers of state and local governments that issued stamps, he took on a series of "ordering partners" to help him with this task. Were it not



Figure 1. The first stamp Van ever bought from a state agency was a 1948 Michigan trout stamp—for his wife Jane.

for Van and his ordering partners, examples of many of the rarer fish and game stamps would not exist today—especially in unused condition.

In the 1950s Van began to correspond with other collectors which he contacted through *The American Revenuer*. These included John Bobo, Charles Herman, Joseph Janousek, Morton Dean Joyce and John Theil. These pioneer collectors enjoyed sharing information and trading stamps among themselves. All the while, Van was becoming more infatuated with the hobby—and more knowledgeable. The thing that appealed to him the most was the “thrill of the hunt” for new and elusive items. It was during this time that Bert Hubbard founded the State Revenue Society which Van soon joined.

The State Revenue Society began publication of the *SRS Newsletter* in 1959. The newsletter always contained a great deal of information about fish and game stamps due in part to the fact that many SRS members (including editor David C. Strock) were interested in these stamps. Although Van did not contribute original articles in the beginning, many issues of the newsletter contained his additions and corrections to articles and news releases which had previously appeared. Van was becoming recognized by revenue collectors as an authority in the fish and game field.

In the early 1960s Joseph Janousek passed away and Van helped his wife sell the collection he had formed. Van was able to add several major rarities to his own growing collection at this time. Most notable were the 1956 Delaware non-resident trout stamp (see Figure 2) and the Puerto Rico hunting license and validation stamp dating from the 1950s. Both items were the only recorded examples and had been written up by Janousek in his “State Game Hunting and Fishing Revenue Stamps” column which was published in *The American Revenuer*.

In the mid 1960s Dr. Kenneth Pruess, a serious collector of fish and game stamps, became the editor of the *SRS Newsletter*. He realized that Van had developed a tremendous amount of specialized knowledge—knowledge that should be published for the benefit of others. Pruess was able to persuade Van to undertake the considerable task (even then) of writing a comprehensive handbook on fish and game stamps. For over six years



Figure 2. Van was able to acquire many rarities from the Janousek collection.

Van worked on this project. As each new section was completed Pruess often published it in the *SRS Newsletter*. By 1968 Van was given the title of Assistant Editor (Fish and Game) for the SRS. When all of the state and local governments that had issued stamps were covered, the sections were updated and in 1973 published by the SRS as *E. L. Vanderford's Handbook of Fish and Game Stamps*.

This tremendous effort on Van's part was important to the hobby's development for many reasons. First, the regular publication of in-depth information about fish and game stamps over six-plus years resulted in a sizable contingent of what are now known as “old time” collectors. Many of these collectors would later get other collectors started and so on. Second, in an attempt to publish the most accurate and comprehensive information possible, Van expanded his network of correspondents. Consisting of license agents, license section supervisors and collectors from every stamp-issuing state, this network developed an unprecedented body of information about fish and game stamps. This information all filtered through Van to others, first via the *SRS Newsletter* and eventually his handbook. Finally, the handbook was a substantial philatelic work providing credibility and stability to this non-traditional collecting area. It served as the hobby's bible for nearly 20 years and is still a valuable reference today. Upon completion of the handbook, Van was elected to the SRS Board of Governors.

In the early 1970s Van made three important acquisitions that left him with the finest collection of fish and game stamps at that time. He purchased the collection of the late Mrs. Robert Powell of Iowa, the 1938 Pymatuning Lake waterfowl stamp and the 1973 Colorado North Central Goose stamp.

Mrs. Powell was a remarkable person. An

attorney by trade, she was an avid sports-woman, a champion trapshooter and a wildlife artist of considerable merit. Above all, she loved fish and game stamps. She did a fair amount of research which she published in the *SRS Newsletter* and on the exhibit pages of her collection. Her exhibit of fish and game stamps won at least one blue ribbon taking "First—U.S. Non Postage" at WATEX in 1969. In Van's own estimation, Mrs. Powell's collection exceeded his own at the time of her death.

Two things distinguished Mrs. Powell's collection from Van's. First, she was a person

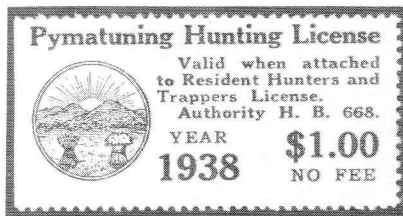


Figure 3.
Van's favorite
stamp—the
unique 1938
Pymatuning.

of considerable wealth and could buy whatever she wanted. This often included high face value fish and game stamps which Van and other collectors could not reasonably afford. Second, Powell was one of the first fish and game collectors

who desired to obtain both an unused example plus one on license showing the usage. Van was never very interested in collecting stamps on license which was always the major weakness of his collection. After buying the Powell collection intact, he sold or traded off nearly all of the licenses. These included some great rarities such as a pair of California 1958 inland fishing stamps with "Indian" No Fee overprint. It should be noted that while Van chose not to keep them himself he was in fact the original source for many of the important licenses in collections today. (Even Mrs. Powell obtained many of her best licenses from Van prior to her death.)

With the Powell collection came a large number of duplicates, for not only did Van already have most of the individual stamps, but Mrs. Powell collected multiples as well. Van was always somewhat of a dealer, though frequently helping collectors to add to their collections as little or no financial gain for himself. His attitude changed a little after purchasing the Powell collection. From this point on he began to think more in terms of making a modest profit. It may surprise many collectors to know that Van eventually built up quite a stamp business. There is no question that he amassed one of the largest stocks of fish and game stamps of all time. He

ran a variety of ads to sell these stamps in hunting and fishing magazines, but operated fairly low key in philatelic circles.

The early 1970s was when Van acquired the two crown jewels of his collection. The 1938 Pymatuning Lake waterfowl stamp was the earliest state issued waterfowl stamp on record and the only recorded example. Discovered by Terry Hines over thirty years after it was issued, this stamp received a great amount of publicity in philatelic publications. For many years it remained the only Pymatuning waterfowl stamp known to collectors. Van obtained the stamp from Hines in a trade for several federal duck stamps he was missing (see Figure 3).

Acting on a tip from Ken Pruess, Van was able to obtain an unused example of Colorado's 1973 North Central Goose stamp. Collectors were unaware of this stamp and the copy Van obtained from a license supervisor following the season is one of two recorded examples in unused condition. Van always favored waterfowl stamps in general because of his love of duck hunting; the Pymatuning and Colorado Goose stamps were two of his most prized possessions until they were sold to the author in 1991.

Throughout the 1970s and early 1980s Van continued to be very active. He kept up his correspondence, sold and traded stamps to other collectors and shared his vast knowledge. He had several more major articles published in the *SRS Newsletter* during this time, most notable being his "Check List of State and Locally Issued Migratory Waterfowl Hunting License Stamps" in 1977.

In 1979 he began an important correspondence with Don Terrell. At the time, Don was an intermediate collector of waterfowl stamps and an avid duck hunter. The two became close friends. Van inspired Don to write a column about fish and game stamps in *Sporting Classics* magazine simply titled "Stamps." The column ran for many years and resulted in hundreds of new collectors.

Although nearing 70 years of age, Van still loved to hunt ducks. Much of his correspondence at this time was filled with hunting stories. The following is an excerpt from a letter to Don Terrell dated January 24, 1980 (reproduced with Don's consent):

"Did have one freakish but red hot shoot on Dec. 30th. My partner and I worked like beavers for six hours on a Friday afternoon

putting out 6 doz. duck decoys, 2 doz. honker decoys and 5 large white swan like decoys as attractors. It was a pond of about 1000 acres of cultivated peat land which had been deliberately flooded to improve the soil. The only meaner stuff to try to walk in is quick sand. It's impossible to walk at all without a two inch round pole for support and even then you fall down every now and then. The secret to success is to fall forward on you knees so the water doesn't go over your waders. Anyway, Saturday's shoot was a bust—only one crippled 'Can' which even a big stray lab couldn't retrieve—also a bust inasmuch as I broke the magazine spring retainer latch on my Rem. 58 Sportsman. My buddy has a house full of guns but I did a double take Sunday morning when he brought out a battered old Rem. pump gun and said 'here use this, its the tightest shooting gun in the house.' From appearances I would be ashamed to offer it for sale in a flea market but we have hunted together for well over 40 years and I knew he wouldn't slip me a 'moldy fig.'

"Just as we left about 4 AM it started to rain and the wind started to come up. Before we got there we had a miniature hurricane on our hands—including rain by the buckets full. Upon arrival it was immediately apparent our hard work of two days before (and decoys) were blown all over hell and there was no way we could possible use the site.

"We waited it out in the car until it started to lighten up when we noticed about 2000 swans in one corner of the pond and every duck in sight fighting the gale wind to pitch in near them. We worked our way around the swans so as not to alarm them and got 150 yards or so downwind of them. There was no cover to hide in but a drag line had cleaned out a ditch and we spread out about 100 yards apart and lay down against some small piles the bucket had dumped. It was miserable as hell lying there on my back but my favorite shot is one almost straight overhead.

"Those pintails—almost all drakes—just kept on coming and it was over all too quickly (7 bird limit here). They were all about 50-55 yards high—a little farther than I like to shoot 2 3/4" shells but my friend wasn't lying about that old Rem—I never had a single cripple. I just lay there on my back and marked where they fell. That Rem. looked like hell but it sure threw a tight pattern.

"Well to stamps..."

In the early 1980s, Van began to liquidate his stock. In so doing, helping many new fish

and game dealers, including David Curtis and Barry Porter, to get started. These dealers all helped to popularize the hobby. The January-February 1983 issue of the *SRS Newsletter* contained yet another valuable article by Van. It was titled "Some Additional State Duck Stamp Observations."

Although Van and the author lived only 1 ½ hours apart in northern California, we did not meet until 1985. By this time physical problems had started to limit the time he spent hunting and his previously unbridled enthusiasm for stamp collecting had been tempered by efforts on the part of a handful of print and duck stamp dealers to exploit the hobby for their own personal gains. A number of states had recently issued stamps which depicted waterfowl but were not required to hunt anything. Some dealers were promoting these for sale as "duck stamps." This prompted Van's last major philatelic article.

"State Duck Stamps near 50th Anniversary; Confusion over which are Genuine Lingers" appeared in *Linn's Stamp News* on July 6, 1987. In the article Van advised collectors, "If you enjoy collecting this type of material, by all means continue, but it is wise to be aware of what you are buying." He went on to inform readers about the important non-pictorial waterfowl stamps that were conspicuously absent from most dealer's state duck hype during the mid 1980s.

Unfortunately, from Van's point of view, the worse was yet to come. Later that year a New Hampshire "Governors Edition" stamp appeared on the market. Van was incensed at what he figured was a "blatant attempt to rip-off unknowledgeable stamp collectors." When he wrote to his contacts at the New Hampshire Fish and Game License Section to get the facts, he was dismayed to learn they were not even aware of the stamp's existence.* With each additional governor's edi-

(*C&E Forum—continued on page 259*)

*For more information about these stamps, readers are referred to two articles that appeared in the *SRS Newsletter*: "New Hampshire \$50 Bird Stamp Condemned—Boycott asked by SRS Board of Directors" (September-October 1987) and "New Hampshire Scam Continues: Dealers Received Exclusive Notice of 1987 Issue, Could Purchase at Half Face Value" (January-February 1988). Both articles were written by SRS President Terry Hines.

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.

Howard W Bauman 5166, 2020 Capitol St NE, Salem, OR 97303, by Secretary. Topicals-Rotary, US-Narcotics, US-Private Die Medicine, US-On Documents.

Alan J Biczak 5165, Box 26, Grand Haven, MI 49417, by Secretary.

Gregory J Bourgeois 5160, 308 Madison St, East Rochester, NY 14445, by Richard Friedberg. US-19th Century, US-1,2,3 Issues, US-Cancels, US-Financial Documents, US-Proofs & Essays, US-Savings, US-Stamps on Documents.

Robert C Gulden 5161, 403 W 8th St, Lansdale, PA 19446, by Ronald Leshner. Worldwide, Canada-Cinderellas.

Brian M Kutner 5159, Box 584, Millville, NJ 08332, by Richard Friedberg. ("Beginner in revs—haven't decided what area yet.")

Jeffrey B Madden 5167, Box 487, Riderwood, MD 21139, by Kenneth Trettin. US-Revenue Stamped Paper, Spain, Spanish Colonies.

Timothy A Mason 5162, 2744 Arnold Rd, Des Moines, IA 50310, by Charles A Mason, Jr. US-Scott Listed, US-State.

Robert S Timko 5163, Box 334, Hellertown, PA 18055, by Secretary. Collector/dealer, Robert Timko Philatelic Sales. US-Scott Listed, US-Non-Scott Listed; US-Telegraphs.

G C van Teylingen 5164, Koninginneweg 15, Boskoop 2771 DN, Netherlands, by Eric Jackson.

Highest membership number assigned on this report is 5167.

New Members

Numbers 5132-5150

Board of Directors:

President: Ronald E. Leshner, Sr., Box 1663, Easton, MD 21601.

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

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Sales Circuit Manager—US: Paul Weidhaas, Box 1890, Manhattan, KS 66502-0022

Sales Circuit Manager—Foreign: Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705. Phone 608-238-4420

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

Membership Development Chairman: Ronald E. Leshner, Sr., Box 1663 Easton, MD 21601

Representatives in other countries:

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

Germany: Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Federal Republic of Germany

India: A. M. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India

Italy: Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy

Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464 Japan

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

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

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

Applications for Reinstatement

Paulo R Barata 3270, Rua Ricardo Jorge 9/2/E, 1700 Lisbon, Portugal, by Secretary. Worldwide, Portugal, Portuguese Colonies, Seals-Christmas, Locals, Railroad Stamps, Literature.

Jeffrey O Rome 1890, 19 Myrtle St, D602, Boston, MA 02114, by Peter Pierce. Worldwide, Cinderellas, United States, Mexico, Romania.

Robert Westall 2108, by Secretary. US-Scott Listed.

Resigned

1400 Joseph D Hahn
1702 Richard C Mounsey

Deceased

1727 John C Evraets
746 Elmore L Vanderford

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.

Boody, Pete 888, Box 27084, El Paso, TX 79926-7084 USA

Canter, Dr Nathan 4100, 27 Gardiner Park, Rochester, NY 14607-1811

Curado, Luiz Reginaldo Fleury 4941, Caixa Postal 769, Goiania, Goias 74001-970 Brazil

De Maria, Dr Frank J 2899, 116 Atlantic Ave, PO Box 545, East Moriches, NY 11940 USA

Ivester, Alan 5026, 17717 Preston Rd, Apt 1105, Dallas, TX 75252-5786

Kirkpatrick, M W, Jr 4969, 4103 Wookland Dr, Fairfax, VA 22030-5105

Litchfield, Carter 880, Box 906, Arlington, VA 22216-0906

Lyons, Larry H 4495, 17 Covlee Drive, Westport, CT 06880

Polakoff, Pedro P, II 4751, 783 Jenkintown Rd, Elkins Park, PA 19027-1646

Pratt, John A 5099, HC1 Box 8788, Soldotna, AK 99669

Ross, Frederick M 3853, 5670 Elm Hill Drive, Solon, OH 44139-1944

Van Dusen, Robert P 1637, 3513 Sixth Ave SW, Huntsville, AL 35805

Membership Summary

Previous membership total	1258
Applications for membership	9
Applications for reinstatement	3
Resigned	-2
Deceased	-2
Current membership total	1266

C&E Forum

continued from page 257

tion stamp that appeared Van became more and more cynical and withdrawn. Despite this fact he kept up his correspondence and continued to share his knowledge with anyone who sought him out.

For the last seven years the author tried to spend one day every month visiting with Van in his home. I listened to his stories about stamps and collectors and yes—duck hunting—for hours on end. For many years I felt like I was attending a class—he was the professor and I was the student. I learned a great deal about fish and game stamps from Van. As he had done for so many others, he succeeded in greatly elevating my level of interest and appreciation for this wonderful hobby.

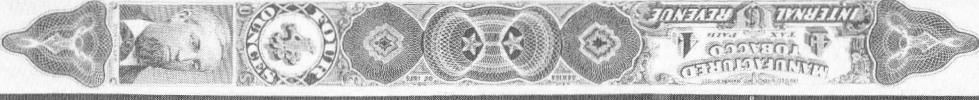
Late in 1990 Jane passed away. Starting in 1991 Van sold or traded the author most of the great rarities in his collection. These stamps helped to form the basis for the

author's first exhibit, *Classic State and Local Fish and Game Stamps*. The fact that the exhibit received so much attention and praise provided Van with a final sense of philatelic accomplishment—and deservedly so.

Van also assisted the author with several recent articles (notably the two part series on state waterfowl stamps which appeared in *The American Revenuer* in March and April 1994) providing valuable insights which could not be obtained elsewhere. Elmore Vanderford was always there for fish and game stamps. It is an understatement to say that without him our hobby would be nothing like it is today.

Through the author's exhibits and articles it is hoped that Van's legacy shall live on to inspire future collectors, students and exhibitors of fish and game stamps.

David R. Torre, ARA



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MAIL AUCTION #98

CLOSING DATE: January 18, 1995

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

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

U.S. TAXPAIDS - Springer Catalogue Numbers

1	TAX-EXEMPT POTATOES 2 lbs, provisional booklet of 24 stamps, pink covers with violet handstamp, VF	---
2	-same but 50 lbs, VF	---
3	CIGARS TC10 unused, VF	6.00
4	TC11 unused, VF	17.50
5	TC18 torn & rejoined, VF few small faults	4.00
6	TC48 F-VF few creases	17.50
7	TC53 F creases, small thin PHOTO	25.00
8	TC69A torn & rejoined, F-VF small faults	8.00
9	TC70B F-VF small thin, repair at right margin	8.00
10	TC94b torn & rejoined, F-VF	12.00
11	TC100A torn & rejoined, VF	25.00
12	TC100B torn & rejoined, F-VF	20.00
13	TC121C torn & rejoined, VF small faults	5.00
14	TC125C torn & rejoined in two places, VF	18.00
15	TC127A unused, VF	15.00
16	TC128A unused, F-VF	20.00
17	TC129 VF thins	10.00
18	TC145 faint P.R. handstamp, VF corner repair	5.50
19	TC147 torn & rejoined, VF small faults	4.50
20	TC158 VF small faults	1.50
21	TC165Ab torn & rejoined in two places, F-VF thin	5.00
22	TC167Ca VF small faults	4.00
23	TC179b unlisted in Springer, torn & rejoined, VF small margin repair PHOTO	---
24	TC266 perfin, two repaired tears, appears F-VF	10.00
25	TC293 blue SPECIMEN overprint, VF PHOTO	---
26	TC294a F creases, small thins PHOTO	5.00
27	TC350 large red CLASS C, perfin, F-VF thins PHOTO	25.00
28	TC359 blue SPECIMEN overprint, F PHOTO	---
29	TC361 red SPECIMEN overprint, F PHOTO	---
30	TC391a perfin, VF PHOTO	9.00
31	TC394a perfin, F-VF small thin, small nick in top margin PHOTO	12.50
32	TC448b VF light stains	5.00
33	TC457a unused, VF PHOTO	25.00
34	TC461a VF PHOTO	8.00
35	TC532a unused, F PHOTO	27.50
36	TC553a perfin, VF small sealed tear PHOTO	8.00
37	TC613a unused, VF PHOTO	4.50
38	TC637a perfin, VF PHOTO	8.00
39	Series 109, Class C, 13 Cigars, unlisted in Springer, perfin, repaired tear, VF PHOTO	---
40	TC788a unused, VF PHOTO	10.00
41	TC803a VF	3.50
42	SMALL CIGARS TD69a VF crease	2.50
43	TD80a VF small sealed tear	7.50
44	TD83a VF PHOTO	20.00
45	TD101a VF PHOTO	7.00
46	SNUFF TE29 VF	5.00
47	TE41 VF thin spot PHOTO	30.00
48	TE42 F-VF small faults, light soiling PHOTO	25.00
49	TE68 perfs clipped along top, F-VF small faults	7.50
50	TE71 F small faults	12.50
51	TE72 F-VF thin, wrinkles	3.50
52	TE95 F small faults, small sealed tear	12.00
53	TE162A VF PHOTO	10.00
54	TE166B F small abrasion	12.50
55	TE168A F	6.00
56	TE198C VF creases	8.50
57	TE199A F creases	6.00
58	TE200A VF creases, small faults	5.00
59	TE212A VF crease, tiny margin tear PHOTO	12.50
60	TE213C VF	16.00
61	TE215C F-VF PHOTO	18.00
62	TE229C VF crease	4.00
63	TE237C VF creases, small thin	10.00
64	TE246a F-VF crease	2.00
65	TE247b F clipped	6.00
66	TE261b F	12.50
67	TE270Ab F-VF PHOTO	10.00
68	TE271Bb F-VF crease	7.50
69	TE274Db VF	2.00
70	TE275Db F	2.50
71	TE278Db VF thin	7.50
72	TE317b F-VF repaired tears	5.00
73	TE322 F PHOTO	22.50
74	TE451a VF small faults	2.50
75	TE728b F small thin	4.50
76	TE735a VF	---
77	TE741a VF thin	3.50
78	TE780a F crease	5.00
79	TE798a F small faults	7.00
80	TE833a F-VF clipped	12.50
81	TE848a VF crease	7.50
82	TE893b F clipped to design	12.50
83	TE914a F small faults	6.00
84	TE915b F-VF faulty	8.00
85	TE918a VF crease	8.50
86	TE922b F clipped to design	5.00
87	TE934b F clipped to design	5.00
88	TE937a VF thin	5.00
89	TE950a F-VF	10.00
90	TE952a VF thin	4.50
91	TE955a F-VF creases	3.50
92	TE956a F thin	4.00
93	TE964a VF crease	8.00
94	TOBACCO TF27 repaired, F appearance	35.00
95	TF34 repaired, F appearance PHOTO	50.00
96	TF56 VF punched remainder	17.50
97	TF57 VF punched remainder	20.00
98	TF73A repaired, F-VF appearance	40.00
99	TF86A repaired, F appearance	12.50
100	TF110B VF punched remainder	42.50
101	TF125A F appearance, repairs PHOTO	45.00
102	TF134B F-VF small faults	20.00
103	TF180C F-VF	22.50
104	TF205A VF small faults	16.00
105	TF207A F small faults	25.00
106	TF218D VF small faults	25.00
107	TF219D F	30.00
108	TF246 F-VF small repaired tear	20.00
109	TF260A F-VF	14.00
110	TF262A VF	17.50
111	TF264a dark blue paper, F-VF crease, small repaired tear	18.50
112	TF281 F-VF small faults including hole	15.00
113	TOBACCO FOR EXPORTATION Series of 1872, black on violet, VF punched remainder	---
114	-Series of 1878, light blue wmk paper, VF punched remainder	---
115	TOBACCO STRIPS TG1 F-VF couple thins, sm tear	7.00
116	TG8 cut to shape, F	8.50
117	TG12 cut to shape, F	8.50
118	TG15A cut in at right, F-VF thins	10.00
119	TG16A F-VF crease PHOTO	17.50
120	TG36 F small thins	8.00
121	TG67P3 plate proof, india on card, VF PHOTO	---
122	TG76a vertical pair, F-VF creases	8.00
123	TG85D F small thin	6.50
124	TG850Cb F crease	7.50
125	TG864Cb 1 1/4 Bureau provisional, F	---
126	CUSTOMS CIGARS TCC8 torn & rejoined, F small faults	15.00
127	TCC12 torn & rejoined, VF	20.00
128	TCC13 torn & rejoined, F PHOTO	15.00
129	TCC13 h/s "EXPORTED", torn & rejoined, sm faults	15.00
130	TCB32b and TC1258a, both used on a flattened box of AyC TONY'S 5 PACK, F-VF	6.00
131	US CUSTOMS STAMP FOR IMPORTED WINE AND MALT LIQUORS Series of 1935, VF	---
132	DISTILLED SPIRITS Series of 1868, Stamp For Stock On Hand, VF remainder with ink smear	---
133	-Series of 1871, 40 gallons, orange & black on white silk, VF partially filled out but not used, stub and coupons removed, VF small faults	---
134	-60 gallons, orange & black on white silk, F-VF punched remainder	---
135	-Series of 1872, 80 gallons, orange & black on violet silk, tack holes and varnish	---
136	-80 gallons, green & black on violet silk, tack holes and varnish, faults	---
137	-Series of 1875, 60 gallons, vignette of Grant, VF punched remainder, stub removed	---
138	-Series of 1910, 90 gallons, overprinted in red "CLASS A, NONBEVERAGE", F faults, repairs	---
139	-Series of 1940, 1 gallon, VF varnished	---
140	DISTILLED SPIRITS BOTTLED IN BOND Series of 1897, 3 gallons, 12 bottles, F faults	---
141	-Series of 1933, 2.4 gallons, 12 bottles, VF small faults, varnished	---
142	-3 gallons, 24 bottles, F small faults, varnished	---
143	DISTILLED SPIRITS FOR EXPORTATION Series of 1878, green wmk paper, VF punched remainder	---
144	-Series of 1940, 10c blue on white, VF	---
145	STAMP FOR IMPORTED SPIRITS Series of 1879, 10 gallons, VF punched remainder, crease	---
146	DISTILLERY WAREHOUSE Series of 1868, thick white paper, VF punched remainder	---
147	-Series of 1872, orange & black on white silk paper, VF punched remainder	---
148	-orange & black on violet silk paper, VF punched remainder	---
149	-green & black on violet silk paper, VF punched remainder	---
150	-green & black on green silk paper, VF punched remainder	---
151	-Series of 1875, VF punched remainder	---
152	-Series of 1878, large size, green wmk paper, VF punched remainder	---
153	-small size, green wmk paper, F-VF punched remainder	---
154	RECTIFIED SPIRITS Series of 1868, thick white paper, VF punched remainder	---
155	-Series of 1868, green & black on violet silk paper, F punched remainder	---
156	-Series of 1868, orange & black on violet silk paper, VF punched remainder	---
157	-Series of 1875, 10 gallon blue green & black on green silk paper, VF punched remainder	---
158	-20 gallons, VF punched remainder	---
159	-30 gallons, VF punched remainder	---
160	-40 gallons, VF punched remainder	---
161	-50 gallons, VF punched remainder	---
162	-80 gallons, VF punched remainder	---
163	WHOLESALE LIQUOR DEALERS STAMP Series of 1872, orange & black on violet silk paper, VF punched remainder	---
164	-Series of 1878, 10 gallons, green wmk paper, VF punched remainder, small faults	---
165	-40 gallons, green wmk paper, VF punched remainder, small faults	---
166	-50 gallons, green wmk paper, VF punched remainder, small faults	---
167	-Series of 1910, 20 gallons, VF	---
168	-30 gallons, VF	---
169	-40 gallons, VF	---
170	SPECIAL BONDED WAREHOUSE STAMP FOR GRAPE BRANDY, Series of 1877, F-VF punched remainder	---
171	-Series of 1878, VF punched remainder	---
172	SPECIAL BONDED WAREHOUSE STAMP FOR RE-WAREHOUSING GRAPE BRANDY, Series of 1877, VF punched remainder	---
173	GENERAL BONDED WAREHOUSE STAMP Series of 1894, VF unused	---
174	ALCOHOL WAREHOUSING STAMP case stamp, F-VF small faults	---
175	-Series of 1960 bottle stamp, F-VF thins, creases	---
176	INDUSTRIAL ALCOHOL TRANSFER STAMP VF small faults, varnished	---
177	BREWER'S PERMIT Series of 1872, black on violet silk, VF punched remainder	---
178	-Series of 1875, green silk paper, VF punched remainder	---
179	-as above, used, faulty	---
180	HYDROMETER LABEL Series of 1879, F small faults	---
181	NATIONAL PROHIBITION ACT Prescription Blank, Form No. 1403, Revised Feb. 1922, F faults	---
182	SPECIAL TAX STAMPS Bowling Alley Premises, 1942, issued for 2 alleys for 9 months, F-VF few small scrapes	---
183	-1943 \$20, VF small thin	---
184	-1944 \$20, VF small thin	---
185	-1945, issued for 2 alleys for 10 months, VF small faults	---
186	-1946, issued for 2 alleys for 10 months, VF small thins	---
187	-1947, issued for 2 alleys for 10 months, VF small thins	---
188	Coin-Operated Amusement Devices, 1950 \$10, VF small faults	---
189	Retail Liquor Dealer 1947 \$27.50, used with two coupons, VF small faults	---
190	-1947 \$27.50, VF tack holes, small faults	---
191	-1949 \$27.50, VF thin	---
192	-1950 \$27.50, with handstamp and notation for transfer, VF scotch tape stain	---
193	-1951 \$27.50, VF scotch tape stain	---
194	-1952 \$27.50, VF scotch tape stain	---
195	Retail Dealer in Fermented Malt Liquor, 1944 \$22, VF tack holes	---
196	Wholesale Liquor Dealer 1919 \$100, used with 12 coupons, faulty	---
197	Wholesale Dealer in Fermented Malt Liquor, 1944 \$55, VF tack holes	---
198	Retail Dealer in Uncolored Oleomargarine, 1942 \$6, used with 7 coupons, F-VF tack holes, light staining	---
199	Dealer in Untaxed Opium, 1937 \$1, F-VF small faults	---
200	Practitioner Dispensing Opium, Coca Leaves, Etc., 1939, VF staple holes	---
201	US CUSTOMS IN BOND Transit Label, black on red surface color paper, VF small faults	---

Member's Ads

Free advertisements will be given to ARA members subject to the following conditions. Requests not conforming to these conditions will not be honored or acknowledged.

1. One ad per issue per member; send only one ad at a time.
2. Send ad on post card or card enclosed in envelope only (no letters or aérograms please).
3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to: Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA

Wanted: Plate blocks or plate number pieces of revenues. Especially needed for my collection are: R159, R160, R161-R172 (battleships), R173-R178, RB20-RB31 (battleships), PR1-125 (newspapers). Stephen A. Wittig, Box 2742, Springfield, MO 65801. (ARA 5102) *1205*

Tin Foil tobaccos. In nice condition with usual creases or small holes from usage. Hicks numbers: TF3-4 John J Bagley GOLD DUST 1872 issue—\$25; TF10-98 A. J. Platts GOLDEN LEAF 1889 issue—\$35; TF17-37 D. H. McAlpin NAVY 1890 issue—\$15; TF19-17 D. H. McAlpin VIRGIN LEAF 1898 issue—\$20; TF21-20 D. H. McAlpin VIRGIN LEAF 1899 issue—\$18. Satisfaction guaranteed. Douglas Johnson, 1022 Sixth Avenue Southwest, Jamestown, North Dakota 58401. *1206*

M&M Collectors. Would sincerely appreciate hearing of your interests. Wantlists solicited. Stron stock. Will do my best to assist. Also have many of the printed cancels used by the various medicine companies on the 1898 Battleship revenues. Please contact: Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548. *1207*

Beer Stamp Album. No obligation expressions of interest requested to determine size and cost of initial printing of beer stamp album. Modeled after 1990 Priester catalog, 141 pages, 67 pound acid free paper. Respondents will be placed on a prepublication list for discounted prices. David Sohn Publishing Company, 5247 Farwell Avenue, Skokie, IL 60077. *1208*

Wanted: Printed precancellations on First Issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1209*

Exchange: Fifty different Indonesian TV, cigarette and ordinary revenues or 20 different Chinese Hell-banknotes in exchange for 200 large-sized stamps (issues 1990-1994 preferred) or 35 USPS postcards with colorful imprinted stamp (used/mint, OK). Send goods in a large thick envelope. My exchange will be registered, airmail. Mr. A. Soesantio, c/o Jalan Goa 3, Kebayoran Baru, Jakarta 12110, Indonesia. *1210*

Wanted: Liberia, Trieste Zone A, B revenues, errors, varieties, covers, etc. AMG, VG Germany, Italy, France, Naples. Tom Richards, Box 1138 Centreville, VA 22020. *1211*

For Sale: Great Britain Revenue Collection. Consists of 1200+ different CV €3,000; 200+ specimens and essays, 100+ RR parcel and small group of stamped paper. Priced at \$1700. Duane Zinkel, 2323 Hollister Ave., Madison, WI 53705. Phone 608-238-4420. *1213*

Wanted: Nevada collectables of all kinds, especially stock certificates, checks, drafts, script, orders to pay, payment received, miscellaneous documents, photos, and other similar cinderella materials, particularly those with adhesive revenue or imprinted revenue stamps. Let's trade. Gil Schmidtmann, Route 1 Box 371, Mentone, CA 92359-9801. *1214*

Scarce M&M for sale. Scott RS264d: VF centering, usual creases and small repaired tears. Only 22 reported, most faulty. Price \$360.00 postpaid. Satisfaction assured. Paul Weidhaas, LM15, 7705 Lakeside Ave, Manhattan, KS 66502. *1215*

Foreign Sales Notes

The following packets and revenue documents are still available:

Packets off paper (all different revenues in each)

France: 200+ \$35.00

Columbia: 6 telegraph and 6 cubiertas (cards) \$20.00

Great Britain and Commonwealth: 300 \$65 Special \$60.00

Documents With revenue stamps (bills of exchange, court documents, receipts, power of attorney, invoices etc.)

Austria 26 documents 1854-1877 \$75

Austria 44 documents 1870-1900 \$120

Austria 78 documents 1920-present \$240

Austria 24 documents 1910-1938 \$50

Austria 20 documents 1948-present \$40

Austria 5 documents Court docs, German occup. \$20

Czechoslovakia 47 documents \$100

Contact the ARA Foreign Sales Manager, Duane F. Zinkel, 2323 Hollister Ave., Madison WI 53705.

Tax-Paid Repairs

Original stubs, 1868/1883, tobacco and liquor items, more than 90 titles and/or years, many paper shades. Excellent for repairs.

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Stubs	Stubs	Stubs	Stubs	Stubs
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The American Revenuer Advertising Rates

Effective January 1, 1991

Rates:

Ad Size	One Time		Five Times		Ten Times	
	Net	Gross	Net	Gross	Net	Gross
Full Page	\$120.00	\$144.00	\$110.00	\$132.00	\$100.00	\$120.00
1/2 Page	62.50	75.00	57.00	68.50	52.00	62.50
1/4 Page	32.50	39.00	30.00	36.00	27.00	32.50
1/8 Page	17.50	21.00	16.00	19.00	14.50	17.50

Typesetting charges: \$20.00 per page, prorated according to ad size.

Terms:

- The above rates are exclusive of typesetting charges. Minor changes (dates, addresses, show names) and correction of errors will be done without charge. Advertisers may submit appropriate camera ready artwork (appropriate is considered of professional quality as determined by the editor) or compatible electronic submissions. Contact editor in advance for compatibility of micro computer formats.
- The Net rate applies if account is paid within 21 days (45 days for overseas advertisers) of billing date indicated on invoice or for ads paid for in advance.
- Minimum billing is for a total of one and one-fourth pages. Orders for less than one and one-fourth pages over the run of the ad must be paid for in advance.
- Charges for ads canceled before the end of the contract term will be recalculated at any higher appropriate rate.
- Ads of more than one page will be charged at the proportional full page rate; example: a one and 3/4 page ad will be charged 1.75 times the page rate.
- Advertisement sizes may be mixed in order to obtain long term rates.
- In the event of error, our liability is limited to reprinting the ad. Accuracy of copy cannot be guaranteed if not typewritten.
- All advertisements must contain the name(s) of the firm's principals and their status as ARA members may be noted, if their name is not part of the firm name.
- Ad copy and all payments shall be sent to the Editor. Payment shall be made in U.S. funds unless arranged previously with the Editor. All checks shall be made payable to "The American Revenue Association."

The American Revenuer

Kenneth Trettin, Editor • Rockford, Iowa 50468-0056 U.S.A.

Phone: 515-756-3542 (evenings or weekends best) • FAX 515-756-3352

Private Die Proprietary Stamps

TERMS OF SALE: All stamps offered are in Fine or Better condition and free of faults unless noted otherwise. Your satisfaction is guaranteed; any stamp purchased from me is returnable for any reason for a prompt and courteous refund. Phone and FAX orders are accepted. All items are subject to prior sale. As many stamps are in short supply, alternate selections are appreciated. Please send payment with order. Refund checks are sent for items that are sold out. I do not issue credit slips. For your convenience, I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Orders \$50 and over are sent postpaid; under \$50 please add \$1 for postage and handling. Pennsylvania residents must add 6% sales tax. Thank you!

PRIVATE DIE MATCH

RO9b double transfer, F	\$100.00
RO11a F	\$500.00
RO13a F small thin	\$2750.00
RO16a manuscript cancel, F	\$55.00
RO17c VG-F thin spot	\$8.00
RO22a F-VF small faults	\$75.00
RO26d F-VF	\$5.00
RO29a F	\$40.00
RO32b VF small thin, short perf	\$250.00
RO33c VF	\$325.00
RO37a F	\$175.00
RO41b F-VF	\$50.00
RO47d F-VF	\$30.00
RO54 F-VF	\$10.00
RO54h F-VF	\$50.00
RO55F-VF	\$35.00
RO59b F	\$55.00
RO62b F	\$2.00
RO62d VF	\$5.00
RO66a F-VF thin spot	\$95.00
RO70d F-VF	\$50.00
RO75Ad F-VF crease	\$50.00
RO77b VF	\$25.00
RO78b F-VF	\$5.00
RO78c F-VF	\$25.00
RO81b F-VF	\$110.00
RO82c VF	\$40.00
RO83b F thin, perf faults	\$60.00
RO84a VF	\$125.00
RO89a F-VF thin	\$75.00
RO89b VG-F	\$35.00
RO92b VF short perf	\$20.00
RO92c mint, F	\$6.00
RO95b F-VF	\$50.00
RO96b VF thin spot	\$90.00
RO97a F small faults	\$250.00
RO98b VF perf faults	\$30.00
RO99c VF thin	\$18.00
RO100a black handstano, VF thin spot	\$150.00
RO101a black handstano, F short perfs	\$60.00
RO102a F tiny tear	\$100.00
RO103b red printed cancel, VG	\$20.00
RO107a F-VF light soiling	\$200.00
RO112a VF thin spot	\$20.00
RO115b F-VF thin	\$5.50
RO116b F-VF crease	\$7.50
RO116c VF few nibbed perfs	\$25.00
RO119b VF light crease	\$20.00
RO120d VF	\$150.00
RO121b F-VF thin	\$50.00
RO122a F	\$15.00
RO122b VF	\$15.00
RO125d VF	\$20.00
RO126c F	\$55.00
RO127b VF crease	\$25.00
RO128c VF thin, stain	\$10.00
RO130c VF	\$15.00

RO132a F-VF	\$6.00
RO135d VF	\$10.00
RO137a F-VF thin	\$75.00
RO139b F thin spots	\$1500.00
RO140b F	\$5.00
RO142a F thin	\$40.00
RO143a F	\$50.00
RO147a VF	\$100.00
RO148b F	\$9.00
RO150a VG-F repaired	\$600.00
RO155b VF	\$5.00
RO158b F-VF light crease	\$2.50
RO159b XF	\$250.00
RO160a VF short perf	\$12.50
RO160u F tiny tear	\$175.00
RO161b VF thin spot	\$3.50
RO162d VF corner crease	\$150.00
RO163a VF few short perfs	\$5.00
RO167b VF	\$55.00
RO168c VF-XF thin spot	\$125.00
RO170d VF	\$40.00
RO171c XF	\$50.00
RO172b F	\$1.00
RO172d VF	\$2.00
RO173b VF thin spot, short perf	\$1.00
RO176d F-VF	\$10.00
RO177a VF	\$25.00
RO179d F thin	\$40.00
RO180a VF thin	\$5.00
RO184c F-VF thin	\$5.00
RO186b F-VF few short perfs	\$20.00

PRIVATE DIE CANNED FRUIT

RP1a F small faults	\$950.00
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PRIVATE DIE MEDICINE

RS4a URCM VF	\$200.00
RS4c VF-XF	\$1750.00
RS4d VF thin, crease	\$60.00
RS10b VF light crease	\$450.00
RS18a F-VF small faults	\$20.00
RS24b F torn in two, repaired	\$225.00
RS26a VF	\$20.00
RS28a F few short perfs	\$10.00
RS30a F-VF	\$15.00
RS31a VF thin spots, short perf	\$275.00
RS31e F	\$600.00
RS33b VF crease	\$3.00
RS35c XF	\$50.00
RS36a F-VF small faults	\$250.00
RS36b F	\$55.00
RS39a VF small faults	\$6.00
RS39d F-VF thin	\$7.50
RS40c VF thin	\$450.00
RS41b VF	\$250.00
RS41d VF	\$2250.00
RS42d F crease	\$10.00

RS43a VF thin	\$275.00
RS43c F-VF thin	\$375.00
RS47b VF	\$700.00
RS47d VF	\$550.00
RS49c F thin	\$225.00
RS50c VF crease, few short perfs	\$60.00
RS52d VF thin spot	\$80.00
RS54b VF	\$175.00
RS58d F-VF	\$40.00
RS59b F-VF thin	\$325.00
RS61d VF small faults	\$150.00
RS62b mint, VF	\$25.00
RS64d F	\$5.00
RS65e F	\$30.00
RS67d VF small faults	\$160.00
RS72b VF light stain, short perf	\$1500.00
RS73a F-VF small faults	\$100.00
RS74a VG	\$5.00
RS75c F-VF	\$300.00
RS75e F thin	\$125.00
RS76a F small faults	\$100.00
RS78Ab F-VF clipped perfs at bottom	\$12.50
RS79b VF few clipped perfs at bottom	\$90.00
RS81d F pulled perf	\$2.00
RS83a F-VF	\$60.00
RS83e F-VF corner thin	\$175.00
RS85d VF faulty	\$10.00
RS87a F small thin	\$25.00
RS87d F-VF	\$2.00
RS90b vertical strip of four, XF	\$250.00
RS90u F small internal tear, crease	\$400.00
RS91a F	\$12.50
RS93d F-VF thin spot	\$150.00
RS95b F-VF thin	\$2.00
RS95d F-VF	\$3.00
RS96d F	\$4.00
RS97e F-VF	\$300.00
RS98b VF	\$7.50
RS99b F-VF few short perfs	\$60.00
RS99d VF small scrape, light stain	\$750.00
RS100b VF	\$400.00
RS101d F-VF	\$20.00
RS103a F-VF crease, thin, pulled perf	\$400.00
RS103ia single, F-VF	\$400.00
RS106a VF	\$5.00
RS108a F	\$5.00
RS109b VF light stain	\$10.00
RS110b F-VF thin	\$120.00
RS114b F-VF short perf	\$3.00
RS116c VF huge margins, short perf	\$75.00
RS117b VF thin, couple short perfs	\$35.00
RS118b VF	\$10.00
RS118d F	\$2.50
RS122d VF thin	\$20.00
RS129b VF crease	\$150.00
RS129c VF thin, crease	\$150.00
RS129d VF few nibbed perfs	\$150.00

Will continue next month.