

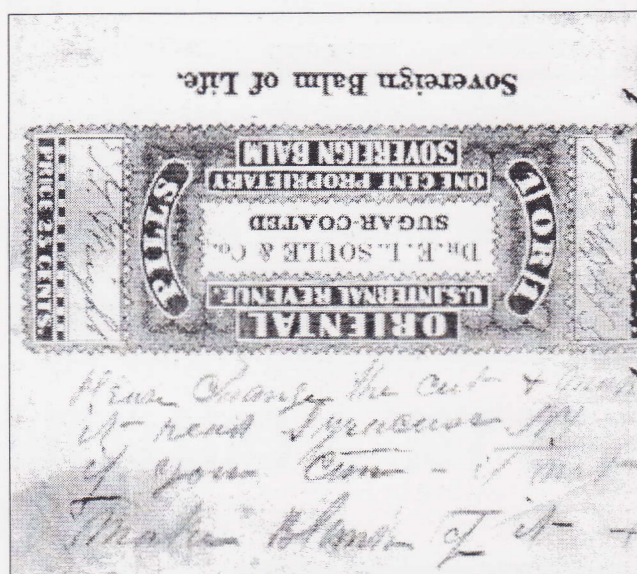


The American Revenuer

IN THIS ISSUE:

E. L. Soule & Co. wrappers	130
Opinion: ...there are no yellow [RN] imprints	133
U.S. Beer Stamps: Concordance of Priester and Scott Catalogue numbers	136

A New York City Soule wrapper
with written instructions to change the address. More
about these wrappers, inside, page 130.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JUNE 1994

Volume 48, Number 6
Whole Number 466

E.S.J. van Dam Ltd

buys & sells

CANADIAN REVENUES

- Federal
- provincial
- proofs
- taxpays
- liquor stamps
- conservation stamps
- Br. Cmmwlth revenues
- match tax
- documents
- telephone franks
- telegraph franks
- duck & hunting stamps
- hunting licenses
- semi-official airmails

Free! Latest 24 page pricelist + lavishly illustrated "ReveNews" newsletter.

Regular revenue auctions—catalogue on request

CANADIAN REVENUE INTRODUCTORY SPECIAL:

Latest 88 page full colour Canada revenue catalogue + 100 DIFFERENT Canadian revenue stamps (cat \$95) only US\$29

Canadian revenue specialist since 1970

E. S. J. van Dam, Ltd.

PUBLISHER OF THE CANADIAN REVENUE STAMP CATALOGUE & ALBUM

P.O. Box 300A, Bridgenorth, Ont., Canada K0L 1H0
ASDA, APS CSDA, ARA

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

Canadian Revenues

(NSW Embossed Specimens)

other countries Available

- Send Want List •

Steven Zirinsky

P.O. Box 49, Ansonia Station NY NY 10023

Phone 212-874-3141

FAX 718-937-5515

APS

PTS

ASDA

ARA

AUCTIONS WITH A DIFFERENCE

Revenues, Documents, Covers

◆ Write for next catalog ◆

H.J.W. Daugherty

P.O. Box 1146A, Eastham, Mass., 02642

ASDA

ARA

APS

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

AUCTION SCHEDULE

**US & Worldwide
Stamps & Postal History**

Auction No. 233

July 22-23, 1994

Collectors Club

New York City

Auction #234

September 16-17, 1994

Collectors Club, NYC

Consignments now being accepted

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

AN INVITATION TO CONSIGN

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

WE ALSO PURCHASE OUTRIGHT!

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

Catalog Subscriptions
1 Year with Realizations
1 Year Catalog Only
Sample with Realizations
Sample Catalog Only

N. America
\$10.00
\$7.50
\$1.50
\$1.00

Overseas
\$18.00
\$15.00
\$2.50
\$1.50

Jacques C. Schiff, Jr., Inc.

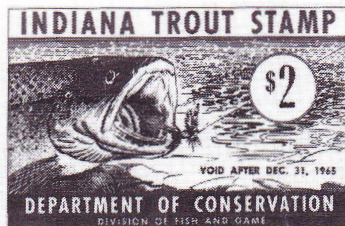
195 Main Street

Ridgefield Park, New Jersey 07660

201-641-5566 • from NYC 662-2777 • FAX 201-641-5705

Licensed and Bonded Auctioneers • Est. 1947





No 521

CISCO NETTING STAMP



WANTED

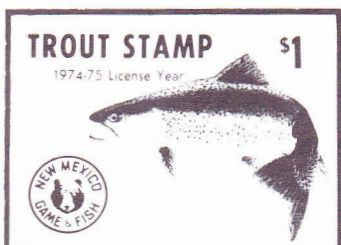
STATE FISHING STAMPS

HIGHEST PRICES
PAID

Also Non-Pictorial
State Waterfowl Stamps
and Many Other Fish
and Game Stamps Wanted.

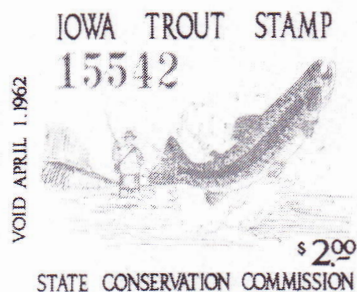
Call or Write:

DAVID R. TORRE
P.O. Box 4298
Santa Rosa, CA 95402
(707) 525-8785



— Sign and attach to license —
TROUT FISHING STAMP

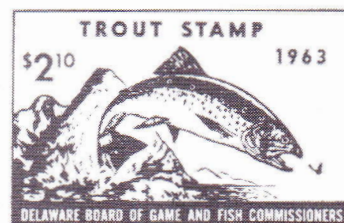
No 8486



Commonwealth of Pennsylvania
Department of Revenue



490



Let Us Help You With Your Special Collection

U.S. Revenues

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

Want Lists Filled Promptly

Send for Our Current
Net Price Sale!

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

GOLDEN PHILATELICS

Jack & Myrna Golden, ARA

P.O. Box 484

Cedarhurst, New York 11516

Phone (516) 791-1804

FAX (516) 791-7846

Tax-Paid Repairs

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

4	10	25	100	300
Stubs	Stubs	Stubs	Stubs	Stubs
\$2.50	\$5.00	\$10.00	\$20.00	\$40.00

J. McGuire

2717 Ford Avenue

Schenectady, New York 12306



GLASS SLIPPER, P.O. BOX 62
YORK, ENGLAND, YO1 1YL

Books Over 100 revenue
titles available plus
100+ on locals, cinderellas, etc.

POSTAL AUCTION of world-
wide revenues, locals and cinderellas.
Our specialties: Poland, Russia, Cycling & Olympic
themes.

Ask for FREE lists today!

Phone UK + 904 701 505 FAX UK + 904 702 684

Save a bit of local history!

The State Revenue Society

Benefits Include:

State Revenue Newsletter

Sales Service

Publications

Auctions

Study Groups

Library

Annual Meetings

Dues are only \$10.

For information and an application write:

Scott Henault

22 Denmark St.

Dedham MA 02026

President's Letter

First, as promised last month, I am pleased to announce the appointment of Paul Weidhaas as the manager of the U.S. Sales Circuit. He is in the process of putting together a set of rules for the circuit, obtaining a post office box and getting some sales circuit books printed. He intends to have the U.S. Sales Circuit up and running soon. Please wait until you see his announcement to send circuit books (your old books will be acceptable at least for the initial submissions) or to make requests to receive circuit books. I know from the correspondence I have received that there are a good number of members eagerly waiting a revived circuit.

Second, there is the matter of membership size. The last few years have seen the drop of membership size in many specialty societies such as the ARA. Last month's list of individuals who had not paid their dues was very surprising. Many are long time members who I know are still very actively collecting revenues. Surely, our dues notice must have fallen through the year end cracks. I am hoping that the publication of the names has brought about a good number of renewals.

Regardless of the recovery of those lapsed members, it is time to launch an effort to return to the size of membership we once had. Regardless of how much the ARA officers do to solicit members, you, the current membership, are an important link to our society's growth. Most, if not all of you, know individuals who collect revenues. Why not invite them to join and receive some of the benefits of ARA mem-

bership, reading the fine award winning journal, using the fine indices to revenue literature prepared by Dick Riley, buying and selling through the society auctions and the sales circuits, and participating in the presentations and seminars at the annual conventions. A bargain for just \$18 per year.

A note of sadness about one of the individuals who I know will not be rejoining. The late Harry Art was one of the earliest members of the ARA I was privileged to know. More than twenty years ago he and another gentleman (now also deceased) had a booth at SEPAD (now the Philadelphia National Stamp Exhibi-

...you, the current membership, are an important link to our society's growth. Most, if not all of you, know individuals who collect revenues. Why not invite them to join...

tion). I looked forward eagerly to visiting their booth each year to see the revenue treasures they had for sale. I remember the thrill of finding yet another printed cancel on the battle-ships, filling another space in my collection of consular fee stamps, or an interesting used multiple. In those days my stamp show budget was usually \$10 or \$20. But what a thrill to fill in a space from Harry's stock! In recent years

(President's Letter—continued on page 134)

THE AMERICAN REVENUER *The Journal of International Fiscal Philately*

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1994 by The American Revenue Association. Printed in USA.

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

**Volume 48, Number 6,
Whole Number 466, June 1994**

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

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

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

E. L. Soule & Co. wrappers

By Richard F. Riley, ARA

In 1982 we gave a description of characteristics of E. L. Soule & Co. (Syracuse) wrappers which allowed assignment of a particular wrapper to one of the twelve positions on the plate (Riley, 1982). the assignments were made on the basis of material from the estate of George Turner acquired at auction (Kelleher, 1980) together with notes found by Eric Jackson in a separate lot from the same sale. the study identified the second foreign entry to be found on a private die medicine stamp, traces of the unissued one cent X. Bazin essay on the wrapper of RS277. The foreign entry was on the wrapper in position one on the plate.

A number of implicit question remained, awaiting the discovery of further relevant

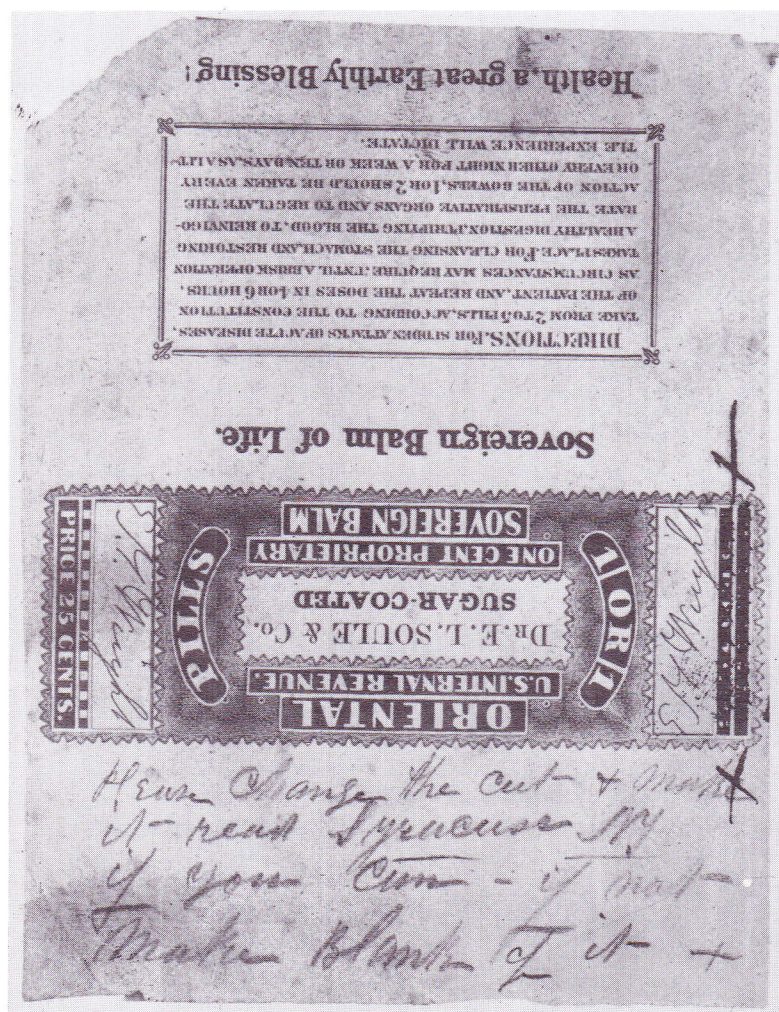
material. Nothing was said with respect to paper and the reader was left with the tacit assumption the comments applied to all copies of RS227 whether on old or on silk paper. Further, nothing was said about the possible existence of the same variety on RS226. So far as I could recall Turner had made no reference to RS226 when he told the writer about his discovery of a foreign entry on RS227. Since Turner was no longer around to defend his position we refrained from attributing opinions to him which he may or may not have had. In the interim Scott has seen fit to list under RS227b "Double transfer, design of No. RT1" (unpriced) perhaps on the basis of its listing as lot 2507 in the sale of the Joyce material (Levitt, 1991).

Recently we have been able to examine several documents acquired by Eric Jackson from the Joyce holdings when they came to auction. Included were more notes on the Soule wrappers on a draft of an article apparently written by Turner, judging from syntax and characteristics of its typewriter and handwriting, an unmailed letter from Joyce to Eric Jackson relative to the material Eric had let me have much earlier and which contained an oblique reference to Burt Eich of Placitas, New Mexico, and several other pieces of manuscript in Turner's handwriting. None of these materials were dated.

From these we can now supplement the earlier report. It appears that discovery and identification of the foreign entry was made by Norburt Eich. Eich tells me he had known Joyce from about 1933 and brought the item to the attention of Joyce. Joyce, in this unmailed letter to Jackson, in referring to my article of 1982 said, "The author was not informed by Turner that he was NOT the discoverer of the Foreign Relief on position number one, ... the discovery took place on a wrapper* which I own and was brought to Turner's attention by the discoverer and we three [emphasis added] discussed the matter." In Turner's unpublished manuscript

*Note that Joyce says wrapper, not proof and that neither RS226 or RS227 is designated.

Figure 1.
Photograph of
Soule's New
York City
wrapper on
which is
written
"Please change
the cut and
make it read
Syracuse, NY
if you can—if
not make
blank of it."



he says in part, "...the author was asked to identify the foreign relief that had eluded two notable philatelists. After several hours thoroughly perusing and making comparisons with other stamps produced by B & C it was indeed surprising to find that the unknown relief was actually that of the S. Bazin perfumery 1¢ essay. With this discovery on the Syracuse Soule wrapper, copies of the New York wrapper were examined and revealed that the identical foreign relief occurred." Clearly there is some ambiguity in who did what but it seems certain Turner did not discover the foreign entry. It is not clear when Turner got into the story but at some point Turner set out to plate the wrappers, if possible, using copies of RS227 in his own collection and that belonging to Joyce, in part to determine if other wrappers on the plate showed evidence of the Bazin essay. In any case a plate proof, position one of RS226 showing the foreign entry was in the Joyce collection and is now in mine. It is not clear from the auction records whether copies of the New York City wrapper, position one, were in the hands of Joyce or Turner.

It is not known for sure if Joyce recovered all of his wrappers from Turner before the sale of the Turner estate. Neither is it clear if the many photos of material in our hands were done by Joyce or by Turner, though Joyce was of the belief they were his property. Joyce was obviously aware of the published study though unfortunately he never bothered to comment on it to the author.

The scenario concerning the Soule wrappers then is as follows. The firm, originally under the proprietorship of E. T. Wright, acquired the first state plate for the wrappers in October 1866. The plate was entered on an inadequately resurfaced plate previously used for the one cent X. Bazin stamp resulting in the foreign entry in position one. There were 22,960 impressions made. E. T. Wright sold out to A. N. Wright of Syracuse, New York, in November of that year. A. N. Wright requested Butler and Carpenter to change the address on the wrappers. Evidence of the directive to alter the wrapper is shown in Figure 1 from Turner. Butler and Carpenter had several alternatives, i.e. engrave a new stamp, alter the old die and prepare a new plate or correct the old plate. In this case Butler and Carpenter decided to alter the plate. The evidence is the foreign entry on both stamps and lack of a known new die proof with altered address,

rather a proof of a new legend for the left end of the wrapper, Figure 2. comparison of the die proof of the address with the wrappers with the new address indicates that after the die was taken up on a transfer roll it was pruned somewhat to clean up the corners and adjust the image of the serrated border to an appropriate length. Evidently they softened the old plate (with the foreign entry), removed the old address, entered the Syracuse address with the new roll then rehardened the plate. Note that the tail of the "g" of Wright's name descends into the word Street on the New York City address but is truncated on the Syracuse stamp. Patching of the serrated outer border is evident at either end of the line reading 60 West Genesee St., Figure 3, from the irregularity, particularly at the top, in the groups of lacy projections.

Perhaps it is worth noting that name changes were carried out within the design of many private die medicine stamps in situations where it could have been done on a softened plate using a simple partial roll, as apparently done in this case. Examples are D. B. Barnes to Demas Barnes, R. V. Pierce to World's Dispensary Medical Association, Rose to Centaur etc., yet no other die proofs such as illustrated in Figure 2 are illustrated in Turner (1974). Thus

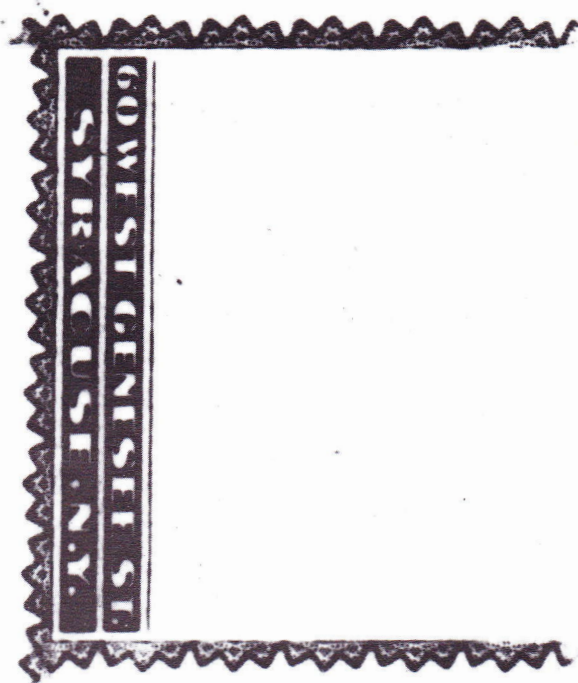
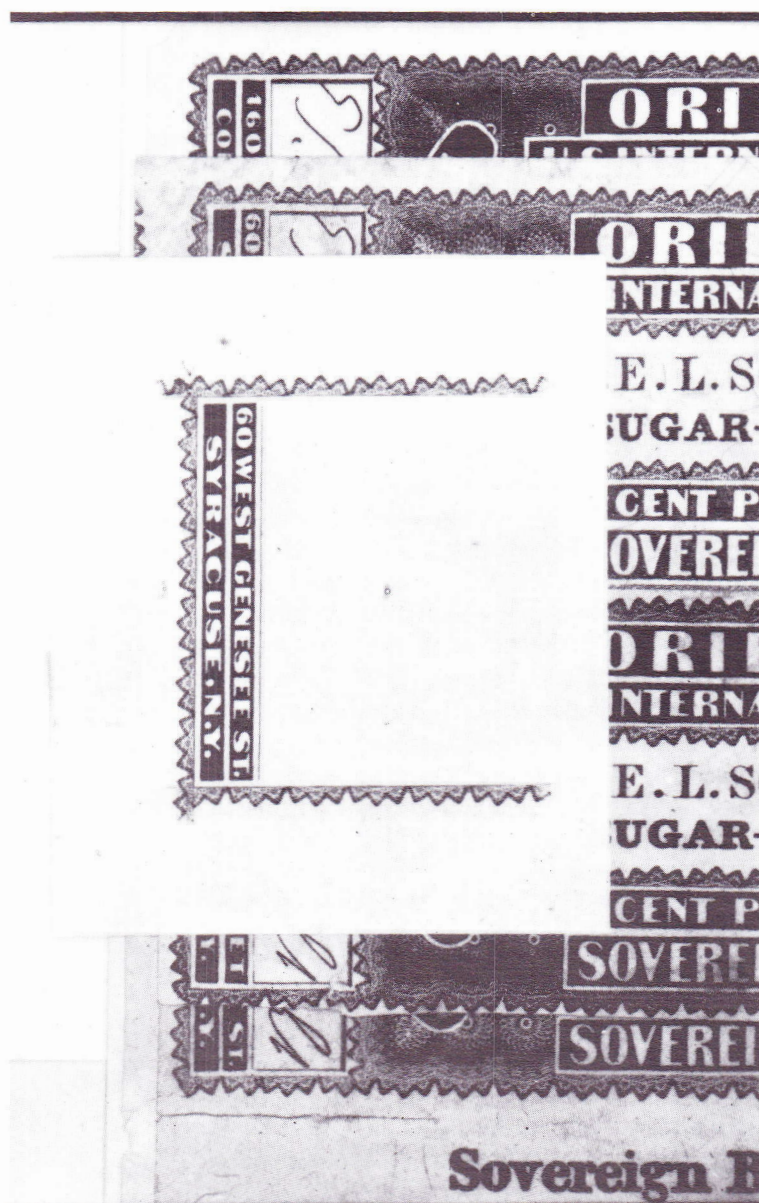
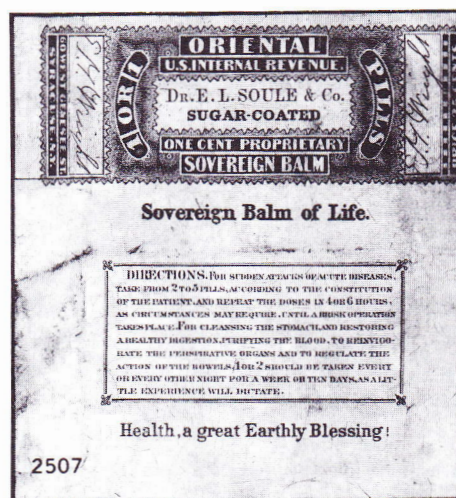


Figure 2. Die proof of end piece with altered address.

Figure 4. Illustration of lot 2507 from the Levitt sale of the Joyce private die proprietaries.

it seems likely alterations were usually carried out by altering the original die (or a new lay down die) from which a new plate was prepared.

Since RS226a, RS227a, RS227b and RS227u all came from the same plate the plating characteristics should apply to all four varieties and by the same token the foreign entry listing following RS227b could be extended to the other Soule stamps. (The variety on RS227u should be extremely rare, I have not seen it or the variety on RS226a.) when Scott gets around to listing these varieties, it would be appropri-



ate that they be called foreign entries not double transfers.

Two comments may be made with respect to the earlier article on these stamps. The dotted marks to both sides of the direction panel on wrappers from position 5 are not on all copies of position 5 wrappers. They probably represent plate damage which occurred at some point in the life of the plate. In Riley (1982) page 34, column one the third line from the bottom should read positions 6 and 7 not positions 5 and 7.

Acknowledgements

I am indebted to Eric Jackson for loan of relevant documents from the Joyce estate and to Bert Kiener for assistance in identifying handwriting of the principals.

References

- Eich, N. Personal communication, November-December 1993.
Kelleher, Daniel F. & Co. *Sale 546*. Boston, 1980 July 17-18: page 76.
Levitt, A. *The Morton Dean Joyce Private Die Proprietary Collection, Auction #1*. Danbury, CT, 1991, September 12-14: lot 2507.
Riley, R. F. The George Turner Plating of the E. L. Soule & Co. Wrapper, RS227: Identifica-

Figure 3. Die proof of end piece superimposed on RS266 (first and third strips) and RS227 (second and fourth strips). Note changes in upper and lower left corners of RS227 compared to the die proof, Figure 2, and evidence of patching in RS227 top and bottom at point between signature and 60 West Genesee St.

Sorry, Virginia, there are no yellow imprints

Why?...Because I said so!

by Bill Castenholz, ARA

This discussion of the color orange, as it applies to U.S. revenue stamped paper, was prompted by a telephone conversation with Ed Lipson. Ed expressed a common concern: Are there any RNs which can be called yellow?

Virginia, what seems like a very simple question is, in fact, a bit complicated. We need to take a look at the way in which the collecting of revenue stamped paper fits into the greater field of philately before we can answer the question.

Early collectors of postage stamps identified minor variations of color as significant. Different shades usually represented different printings (press runs).

An example is the first postage issue of the United States. *Scott's 1994 Specialized Catalogue of United States Stamps* lists the 1847 five cent Franklin in red brown, pale brown, brown, dark brown, grayish brown, blackish brown, orange brown, brown orange and red orange. During the four years in which these stamps were produced, numerous printings were made.

Later postage issues were treated similarly, with the result that just about any clearly discernible color variation has been cataloged. An example of this is the Panama-Pacific ten cent stamps of 1913. The difference between orange-yellow and orange is considered important enough to identify these stamps as two major varieties.

Early collectors treated revenue adhesives

in a similar manner; they considered color variations as very significant. And they had great justification for doing so. Color variations on some revenues are extreme. The 4 cent, 30 cent, \$1.90 and \$2.50 stamps vary so much that they are more than shade differences, they are truly different colors. The *Boston Revenue Book*, published originally in 1899, lists the 4 cent Proprietary in pale slate, bluish slate, greenish slate, dark slate, gray lilac, pale lilac, deep lilac, pale mauve, deep mauve, brown and purplish brown. This detailed listing of colors was too extensive for later revenue philatelists, and over the years, collectors have simplified their collecting to such an extent that currently *Scott's Specialized* simply lists the stamp as purple. Of course there are specialists who do focus on shade variations. And some of the displays of these near-rainbows are truly beautiful. But, in the main, the revenue adhesive philatelists collect by a very simplified color list.

Now to the revenue imprints. Nearly all revenue stamped paper was produced in the following way: the check, draft, receipt, stock certificate, bond or other document was first privately printed. Neither the ink, the paper nor the printer himself, were under any official or governmental control. The printed documents were then sent to one of the authorized government printers for the application of the imprints. When finished, the documents were returned to the customer.

Printing of imprints was going on continually. The paper varied from customer to cus-

E. L. Soule & Co. wrappers—concluded

tion Characteristics of the Soule Wrapper Stamps. *The American Revenuer* 1982 February; 36:30-35.

Toppan, G. L., H. E. Deats and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States*. Boston: Boston Philatelic Society, 1899. Reprinted as *The*

Boston Revenue Book. Lawrence, MA: Quarterman Publications, 1979:343-344.

Turner, G. T. *Essays and Proofs of United States Internal Revenue Stamps*. Arlington, MA: Bureau Issues Association, Inc., 1974:284.

tomer. And there appears to have been no governmental control of the color of the imprint. The results are colors from one end of the spectrum to the other.

Early imprint catalogers attempted to follow the tradition of the adhesive specialists and list as many variations of color as they could distinguish. The result was chaos. The lists of E.B. Sterling and A.F. Henkels are examples of why revenue stamped paper collecting became nearly extinct in the early part of this century.

**...a yellow stamp must not have
any trace of red to qualify as yellow.
Thus far, none have been found.**

Enter the hero. E.R. Vanderhoof, in 1936, published a little booklet titled *Check List of Civil and Spanish-American War Series of Revenue Stamped Paper*. This insignificant-looking publication marked the beginning of order for this fractured field of philately. Vanderhoof radically reduced the number of colors (or shades) listed. It took a long time, but with the help of Sam Smith, the field of revenue stamped paper began to come alive again. Then, in 1979, Joe Einstein, Dick Dekay and Tom Kingsley published *A Handbook for United States Revenue Stamped Paper*, commonly referred to as "The Survey," an attempt to identify what revenue stamped paper actually existed. A few of the colors that Vanderhoof listed were not found, reducing the overall list even more. Many of the changes dictated by the results of "The Survey" were incorporated into *Scott's Specialized Catalogue*.

Then the George Turner sale was held in 1980, and all hell broke loose. A new generation of collectors redefined the term "bidding war," and the field of revenue stamped paper took on the look which it has today.

These new collectors were not interested in

shade variations. They were interested in obtaining examples of principal colors. Since orange is the most common color for many of the imprints, a premium was paid for the scarcer colors such as red, brown or olive. But, red had to be red (although it could be pink or gray-red or even slightly bluish-red) but not red-orange. Brown had to be brown, not brown-orange. Olive could not be gray. With purple and violet, there were so few printings that it is not difficult to place each in its proper category with confidence.

By this measure, a yellow stamp must not have any trace of red to qualify as yellow. Thus far, none have been found.

In the *Field Guide to Revenue Stamped Paper* no imprint has been cataloged as yellow. A statement in the Foreword notes, "Because of the extent of the variations in the color orange, and the absence of an imprint in true yellow (with no trace of red), no yellow listings have been included."

While on the subject, I should mention the color aqua. Type L exists in a range of greens which vary from deep green to yellow green. Type L blues are rather consistently true blue (even though they are most often seen printed on blue paper). There is however, a group of Type Ls which are neither blue nor green but more appropriately called aqua or turquoise. These should be listed separate from blue or green principally because they do not represent either a good green or a good blue. If I were to judge a display and an aqua Type L was used to illustrate either green or blue, I would discount it. There are several different users who account for these aqua imprints. From my conversations with one of the Scott editors, the aqua Type Ls may be listed in the near future.

In one of those conversations I was asked whether yellow should be removed from the entire listings of imprinted stamped paper. I don't have to tell you what my answer was. We will see what happens.

Now go to bed, Virginia. And don't trouble yourself any further with these silly notions.

President's Letter

Continued from page 129

our roles were reversed when our paths crossed. He was bringing his want list and, since I was working for Eric Jackson, I was the one who was assisting him to fill those spaces. And

there was usually a twinkle in his eye when he crossed another number off his want list. I will miss seeing him across the table. But when I travel to this year's ARA convention in Philadelphia, I will be recalling many fond memo-

ries of searching to fill those empty spaces.
And speaking of Philadelphia, I hope that you, too, are planning to attend the ARA convention to be held at the Philadelphia National Stamp Exhibition, September 30 through October 2. To equal our success at Chicagopex last November, we need exhibitors, volunteers

to run the ARA table at the show, presenters for our seminars, and just your participation in the festivities, which will again include a dinner on Friday night. Plan now to attend. See you there and happy hunting until then.

Ronald E. Leshner, Sr.

— or photocopy

The 1994 Philadelphia National Stamp Exhibition Hotel Reservation Form

The 1994 Philadelphia National Stamp Exhibition has arranged special show rates at *the completely renovated* Sheraton Valley Forge (adjacent to the Convention Center).

You MUST make your reservations using this form to qualify for the Show Rates.

* * * *

SHERATON VALLEY FORGE HOTEL

North Gulph Road & First Avenue, King of Prussia, PA 19406 (610) 337-2000

All rooms are **\$79.00** per night (plus applicable taxes)

* * * *

Show rates are effective from Thursday, September 29, 1994, until Monday, October 3, 1994.

**DO NOT MAIL RESERVATIONS TO THE HOTEL
MAIL RESERVATIONS TO THE ADDRESS BELOW**

* * * *

Name: _____

Company: _____

Address: _____

City, State, Zip Code: _____

Home Phone: (____) _____ Office Phone: (____) _____

Room Type: ☐ Single ☐ Double Room/2 People, 2 Beds ☐ Double Room/2 People, 1 Bed

Other Requests (If Available): ☐ King Size Bed ☐ Non-Smoking Room ☐ Other (Use Reverse)

Sharing With: _____

Circle Arrival Date: Wed. 9/28 Thur. 9/29 Fri. 9/30 Sat. 10/1

Circle Departure Date: Sat. 10/1 Sun. 10/2 Mon. 10/3

I am a: Dealer ☐ Exhibitor ☐ Society Member (Name) _____ Judge ☐ Other _____

* * * *

Please enclose your **check or money order** in the amount of one night's lodging payable to Sheraton Valley Forge Hotel; or **Major Credit Card Number** and Date of Expiration. No cancellation will be accepted within 72 hours of arrival date. Timely canceled reservations may be subject to a handling fee. Reservations must be received by August 25, 1994; otherwise, reservations will be accepted on a space available basis only and group rate will not be guaranteed.

All reservations will be confirmed by the hotel in writing.

I authorize the Sheraton Valley Forge Hotel to make charges on my credit card:

Name on Card: _____ Card Type (VISA, etc.) _____

Card Number: _____ Expiration Date: _____

Cardholder Signature: _____

**All reservations must be mailed to:
PNSE Hotel Reservations
c/o Wendy Wyatt, 2708 Darby Road, Havertown, PA 19083**

Concordance of Priester and Scott Catalogue Numbers

by Eric Jackson, ARA

The listing of beer stamps in the 1994 edition of the Scott United States Stamp Catalogue, an extremely positive action for revenueurs, has created some confusion. The

following concordance will prove helpful. Many thanks to Alan Hicks, Thomas W. Priester and Henry Tolman II for their assistance. Numbers used in the description field are Priester numbers.

Priester	Scott	Description	Priester	Scott	Description
1866 Issue					
1A	REA1	1/8 bbl. 12 1/2¢ orange	8B	REA8	
1B	REA1		8C	REA8a	die cut
1C	REA1a	die cut	8D	REA8	
1D	REA1		9A	REA9	1/4 bbl. 25¢ blue
1aB	REA1b	silk paper	9B	REA9	
2A	REA2	1/6 bbl. 16 2/3¢ dark green	9C	REA9a	die cut
2B	REA2		9D	REA9	
2C	REA2a	die cut	10D	REA10	1/3 bbl. 33 1/3¢ violet brown
2D	REA2		10aC	REA10c	ocher red
3A	REA3	1/4 bbl. 25¢ blue	10aD	REA10c	
3B	REA3		10bB	REA10b	silk paper
3C	REA3a	die cut	10bD	REA10b	
3D	REA3		11A	REA11	1/2 bbl. 50¢ orange brown
3aA		counterfeit	11B	REA11	
3bB	REA3b	silk paper	11C	REA11a	die cut
3cB	REA3	double transfer	11D	REA11	
4A	REA4	1/2 bbl. 50¢ orange brown	11aB	REA11	Cancelled "A.S. 1869"
4B	REA4		12B	REA12	1 bbl. \$1 black
4C	REA4a	die cut	12C	REA12a	die cut
4D	REA4		12D	REA12	
4aB	REA4	Cancelled "A.S. 1869"	13B	REA13	1 hhd. \$2 red
5A	REA5	1 bbl. \$1 black	13C	REA13a	die cut
5B	REA5		13D	REA13	
5C	REA5a	die cut	1870 Issue		
5D	REA5		14A	REA14a	1/8 bbl. 12 1/2¢ brown
6A	REA6	1 hhd. \$2 red	14B	REA14	
6B	REA6		15A	REA15a	1/6 bbl. 16 2/3¢ yellow orange
6C	REA6a	die cut	15B	REA15	
6D	REA6		15C	REA15b	
1867 Issue			15aB	REA15c	yellow ocher
7A	REA7	1/8 bbl. 12 1/2¢ orange	16A	REA16a	1/4 bbl. 25¢ green
7B	REA7		16B	REA16	
7C	REA7a	die cut	18A	REA17a	1/2 bbl. 50¢ red
7D	REA7		18B	REA17	
8A	REA8	1/6 bbl. 16 2/3¢ dark green	18C	REA17b	
			18aA	REA17d	brick red
			18aB	REA17c	

Priester	Scott	Description	Priester	Scott	Description
19A	REA18a	1 bbl. \$1 blue	38D	REA37d	
19B	REA18		38E	REA37e	
19C	REA18b		38F	REA37f	
20A	REA19a	1 hhd. \$2 black	38aC	REA37c	C series with plate #
20B	REA19		39A	REA38b	½ bbl. 16 ⅔¢ light brown
20C	REA19b		39B	REA38	
		1871 Issue	39C	REA38c	
			39D	REA38d	
21A	REA20	⅓ bbl. 12 ½¢ blue	39E	REA38e	
21B	REA20a		39F	REA38f	
21C	REA20b		39aC	REA38c	C series with plate #
21D	REA20c		39bA	REA38b	one line under cents
22A	REA21	⅓ bbl. 16 ⅔¢ vermillion	39bB	REA38	
22B	REA21a		39cD	REA38d	D series, pl. 1979, E paper
22C	REA21b		40A	REA39b	¼ bbl. 25¢ green
22D	REA21c		40B	REA39	
23A	REA22	¼ bbl. 25¢ green	40C	REA39c	
23B	REA22a		40D	REA39d	
23C	REA22b		40E	REA39e	
23D	REA22c		40F	REA39f	
24A	REA24	⅓ bbl. 33 ⅓¢ violet brown	40aC	REA39c	C series with plate #
25C	REA23b	⅓ bbl. 33 ⅓¢ orange	40bB	REA39a	inverted center
25D	REA23		40cB	———	counterfeit
26A	REA26	½ bbl. 50¢ red	41A	REA40b	⅓ bbl. 33 ⅓¢ violet
27B	REA25a	½ bbl. 50¢ brown	41B	REA40	
27C	REA25		41C	REA40c	
27D	REA25c		41D	REA40d	
28A	REA27	1 bbl. \$1 yellow orange	41E	REA40e	
28B	REA27a		41F	REA40f	
28C	REA27b		42A	REA41b	½ bbl. 50¢ orange
29B	REA28a	1 bbl. \$1 scarlet	42B	REA41	
29C	REA28		42C	REA41c	
29D	REA28c		42D	REA41d	
30A	REA29	1 hhd. \$2 red brown	42E	REA41e	
30B	REA29a		42F	REA41f	
30C	REA29b		42aC	REA41c	C series with plate #
30D	REA29c		42bB	REA41	one line under cents
		1875 Issue	43B	REA42	1 bbl. \$1 red
			43C	REA42c	
31	REA30	⅓ bbl. 12 ½¢ blue	43D	REA42d	
32	REA31	⅓ bbl. 16 ⅔¢ red brown	43E	REA42e	
33	REA32	¼ bbl. 25¢ green	43F	REA42f	
33a	REA32a	inverted center	43aB	REA42	one line under dollar
34	REA33	⅓ bbl. 33 ⅓¢ violet	43aC	REA42c	
35	REA34	½ bbl. 50¢ orange	43aE	REA42e	
36	REA35	1 bbl. \$1 red	44A	REA43b	1 hhd. \$2 brown
37	REA36	1 hhd. \$2 brown	44B	REA43	
		1878 Issue	44C	REA43c	
			44E	REA43e	
			44F	REA43f	
38A	REA37b	⅓ bbl. 12 ½¢ blue	44aB	REA43	one line under dollars
38B	REA37		44aC	REA43c	
38C	REA37c				

Priester	Scott	Description	Priester	Scott	Description
1898 Provisional Issue			1902 Provisional Issue		
45B	REA51a	on 38E, 1/8 bbl.	72	REA66	1/8 bbl. 26 2/3¢ yel-org
45C	REA51b		73	REA67	1/4 bbl. 40¢ green
46A	REA44	on 38F, 1/8 bbl.	74	REA68	1/3 bbl. 53 1/3¢ violet
46B	REA51		75	REA69	1/2 bbl. 80¢ brown
46C	REA44a		76	REA70	1 bbl. \$1.60 red
46D	REA44b		77	REA71	1 hhd. \$3.20 dark brown
47A	REA45d	on 39D, 1/8 bbl.	1902 Issue		
47B	REA52		78	REA72	on 722, 1/8 bbl.
48A	REA45	on 39E, 1/8 bbl.	79	REA73	on 74, 1/3 bbl.
48B	REA52b		80	REA74	on 77, 1 hhd.
49A	REA45a	on 39F, 1/8 bbl.	1902 Issue		
49B	REA52a		83A	REA75a	1/8 bbl. 12 1/2¢ blue
49C	REA45b		83B	REA75b	
49D	REA45c		83C	REA75c	
50C	REA46d	on 40B, 1/4 bbl.	83D	REA75d	
51A	REA46c	on 40E, 1/4 bbl.	84A	REA76a	1/8 bbl. 16 2/3¢ yel-org
51B	REA53a		84B	REA76b	
52A	REA46	on 40F, 1/4 bbl.	84C	REA76c	
52B	REA53		84D	REA76d	
52C	REA46a		85A	REA77a	1/4 bbl. 25¢ green
52D	REA46b		85B	REA77b	
53A	REA47	on 41B, 1/3 bbl.	85C	REA77c	
53B	REA54b		85D	REA77d	
54B	REA54	on 41F, 1/3 bbl.	86A	REA78a	1/3 bbl. 33 1/3¢ violet
54D	REA54a		86C	REA78c	
55A	REA48	on 42F, 1/2 bbl.	86D	REA78d	
55B	REA55		87A	REA79a	1/2 bbl. 50¢ brown
55C	REA48a		87B	REA79b	
55D	REA48b		87C	REA79c	
56C	REA49c	on 43E, 1 bbl.	87D	REA79d	
57A	REA49	on 43F, 1 bbl.	88A	REA80a	1 bbl. \$1 red
57B	REA56		88B	REA80b	
57C	REA49a		88C	REA80c	
57D	REA49b		88D	REA80d	
58D	REA50c	on 44E, 1 hhd.	89A	REA81a	1 hhd. \$2 dark brown
59A	REA50	on 44F, 1 hhd.	89B	REA81b	
59B	REA57		89C	REA81c	
59C	REA50a		89D	REA81d	
59D	REA50b		1909 Issue		
1898 Issue			90	REA82	1/8 bbl. 12 1/2¢ black
64	REA58	1/8 bbl. 25¢ blue	91	REA83	1/8 bbl. 16 2/3¢ black
65	REA59	1/8 bbl. 33 1/3¢ brown	92	REA84	1/4 bbl. 25¢ black
66	REA60	1/4 bbl. 50¢ green	93	REA85	1/3 bbl. 33 1/3¢ black
67	REA61	1/3 bbl., 66 2/3¢ violet	94	REA86	1/2 bbl. 50¢ black
68	REA62	1/2 bbl. \$1 yellow	95	REA87	1 bbl. \$1 black
69	REA63	1 bbl. \$2 red	96	REA88	1 hhd. \$2 black
70	REA64	1 hhd. \$4 dark brown	97	REA92	1/8 bbl. 12 1/2¢ red brown
1901 Issue			98	REA93	1/4 bbl. 25¢ green
71	REA65	1/8 bbl. 20¢ blue	99	REA94	1 bbl. \$1 carmine
			100	REA95	1 hhd. \$2 orange

Priester Scott Description

1911 Issue

101 REA89 5 bbl. \$5 black
102 REA90 10 bbl. \$10 black
103 REA91 25 bbl. \$25 black

1914 Provisional Issue

104A REA99a on 86D, 1/3 bbl. 1902
105A REA100b on 87B, 1/2 bbl. 1902
106A REA100a on 87C, 1/2 bbl. 1902
108A REA96 on 97, 1/8 bbl. 1909
109A REA97 on 91, 1/6 bbl. 1909
110A REA98 on 98, 1/4 bbl. 1909
110B-71 REA98a
111A REA99 on 93, 1/3 bbl. 1909
112A REA100 on 94, 1/2 bbl. 1909
112B-71 REA100c
112B-72 REA100d
113A REA101 on 99, 1 bbl. 1909
113B-71 REA101a
113B-72 REA101b
113aA center-cut only
114A REA102 on 100, 1 hhd. 1909
114B-73 REA102a
115A REA103 on 101, 5 bbl. 1911
116A REA104 on 102, 10 bbl. 1911
117A REA105 on 103, 25 bbl. 1911

1914 Issue

123 REA106 1/8 bbl. 18 3/4¢ red brown
124 REA107 1/8 bbl. 25¢ black
125 REA107a 1/8 bbl. 25¢ violet blue
126 REA108a 1/4 bbl. 37 1/2¢ black
127 REA108 1/4 bbl. 37 1/2¢ green
128 REA109 1/2 bbl. 75¢ black
129 REA110 1 bbl. \$1.50 red orange
129a center-cut only
130 REA111 1 hhd. \$3 orange
131 REA112 5 bbl. \$7.50 black
132 REA113 10 bbl. \$15 black
133 REA114 25 bbl. \$37.50 black

1916 Issue

134 REA115 1/4 bbl. 37 1/2¢ green
135 REA116 1/2 bbl. 75¢ black

1917 Provisional Issue

136A on 104A, 1/3 bbl. 1914 Prov.
137A REA119 on 109A, 1/6 bbl. 1914 Prov.
137D
138A REA123 on 111A, 1/3 bbl. 1914 Prov.
139A REA126 on 114A, 1 hhd. 1914 Prov.

Priester Scott Description

139aA center-cut only
140A REA128 on 115A, 5 bbl. 1914 Prov.
141A REA118 on 123, 1/8 bbl. 1914
141C REA118c
142A REA120a on 124, 1/6 bbl. 1914 black
143A REA120 on 125, 1/6 bbl. 1914 violet
143D
144A REA121 on 127, 1/4 bbl. 1914 green
145D on 128, 1/2 bbl. 1914
146A REA125 on 129, 1 bbl. 1914
146C REA125c
146aA center-cut only
146aC
146aD
147A REA127 on 130, 1 hhd. 1914
147C
148A on 131, 5 bbl. 1914
148aC REA129 entire stamp
149A REA130 on 132, 10 bbl. 1914
149C REA130c
150A REA131 on 133, 25 bbl. 1914
150C REA131c
151A REA122 on 134, 1/4 bbl. 1916
151B REA122b
151C REA122c
151D
151aC orange surcharge
152A REA124 on 135, 1/2 bbl. 1916
152B REA124b
152C REA124c
152aC REA124c inverted surcharge

1918 Provisional Issue

160A REA140a on 104A, 1/3 bbl. 1914 Prov.
161A REA133 on 109A, 1/6 bbl. 1914 Prov.
162A REA140 on 111A, 1/3 bbl. 1914 Prov.
163A REA134 on 124, 1/6 bbl. 1914 black
164A REA134a on 125, 1/6 bbl. 1914 violet
164aA footnote with additional overprint 210
166A REA137 on 127, 1/4 bbl. 1914 green
166B REA137a
167A REA144 on 129, 1 bbl. 1914
167aA center-cut only
168A REA146 on 130, 1 hhd. 1914
168aA center-cut only
169A REA148 on 131, 5 bbl. 1914
170A REA149 on 132, 10 bbl. 1914
171A REA138 on 134, 1/4 bbl. 1916
172A REA141 on 136A, 1/3 bbl. 1917 Prov.
173A REA135 on 137A, 1/6 bbl. 1917 Prov.
174A REA142 on 138A, 1/3 bbl. 1917 Prov.
175A REA132 on 141A, 1/6 bbl. 1917 Prov.
176A REA132a on 141C, 1/6 bbl. 1917 Prov.

Priester Scott	Description	Priester Scott	Description
177A	REA136 on 143A, 1/8 bbl. 1917 Prov.	1933 Second Issue	
178A	REA145 on 146C, 1 bbl. 1917 Prov.	200A	REA171 1/8 bbl. violet red
178B	REA145a	201A	REA172 1/8 bbl. purple
178aA	center-cut only	202A	REA173 1/4 bbl. green
178aB		202B	REA179
179A	REA147 on 147C, 1 hhd. 1917 Prov.	202C	REA179a on 202B
180A	REA150 on 149C, 10 bbl. 1917 Prov.	204A	REA174 1/2 bbl. orange
180aA	REA150a entire stamp	204B	REA180
181A	REA151 on 150C, 25 bbl. 1917 Prov.	204C	REA180a on 204B
181aA	REA151a entire stamp	204D	REA174a on 204A
182A	REA139b on 151A, 1/4 bbl. 1917 Prov.	205A	REA175 1 bbl. blue
183A	REA139 on 151C, 1/4 bbl. 1917 Prov.	206A	REA176 1 hhd. black
183B	REA139a	—	REA177 10 bbl. black
184A	REA143 on 152C, 1/2 bbl. 1917 Prov.	—	REA178 25 bbl. black
184B	REA143a		
1933 First Issue		1934 Issue	
190A	REA152 1/8 bbl. violet red	207	REA181a 1/8 bbl. violet red
190B	REA162	207a	REA181
190C	REA152a	207b	
191A	REA153 1/8 bbl. purple	207aa	REA181b overprinted: NOT LESS THAN
191B	REA163	208	REA182a 1/8 bbl. purple
192A	REA154 1/4 bbl. green	208a	REA182
192B	REA164	208b	
192D	REA164b	209	REA183a 1/4 bbl. green
192aB	REA164a with 1918 Prov. Issue r/s surch;	209a	REA183
193A	REA155 1/3 bbl. brown orange	209b	
193B	REA165	210a	REA184 1/3 bbl. brown orange
194A	REA156 1/2 bbl. orange	211	REA185a 1/2 bbl. orange
194B	REA166	211a	REA185
194C	REA156a	211b	
194D	REA166a	212	REA186a 1 bbl. blue
194E	REA166b	212a	REA186
194aA	counterfeit	212b	
195A	REA157 1 bbl. blue	213	REA187 1 hhd. black
195B	REA167	1942 Issue	
195C	REA157a	214	REA188a 100 bbl. carmine
196A	REA158 1 hhd. black	214a	REA188
196B	REA168	214b	
197	REA159a 5 bbl. black	1945 Issue	
197a	REA159	215	REA189 500 bbl. dark brown
197b		215b	
197cb	REA169 with type 220 surcharge	1947 Issue	
198	REA160a 10 bbl. black	216	REA190a 1/8 bbl. carmine
198a	REA160	216a	REA190
198b		216b	
199	REA161a 25 bbl. black	217	REA191a 1/4 bbl. green
199a	REA161	217a	REA191
199b			
199cb	REA170 with type 220 surcharge		

Priester Scott	Description	Priester Scott	Description
217b		222a	REA196
218	REA192a ½ bbl. orange	222b	
218a	REA192	223	REA197a 100 bbl. red
218b		223a	REA197
219	REA193a 1 bbl. blue	223b	
219a	REA193	224	REA198a 500 bbl. brown
219b		224a	REA198
220	REA194a 5 bbl. black	224b	
220a	REA194		
220b			
221	REA195a 10 bbl. black		
221a	REA195		
221b			
222	REA196a 25 bbl. black		

1951 Provisional Issue

225a	REA199	on 199, 25 bbl. 1933
225b		center-cut only

Collector's and Exhibitor's Forum

The Revenue Journal of Great Britain—March 1994

"What is a Revenue Stamp?" is again pondered this time by Editor Clive Ackerman. He points out that the FIP definition is subject to interpretation dependent upon the country concerned and to historical precedent. Colegio stamps of Spain, Military Library stamps of Argentina, shipping federation stamps and union dues stamps are considered along with material from printers' archives.

Gary Ryan's address to the Collectors Club of New York, "The Importance of Revenue Stamps in Philately," is presented in slightly shortened form. Abdul Mollah looks at some revenues from Bharatpur and Madhya Bharat while Narendra Sengar looks at some of the Government of India World War II 5 year interest free prize bonds which took on aspects

of a lottery.

Other articles include "DeLaRue and Palitana" by Kenneth Ribbins, another installment of "The 'Colegio' Stamps of Spain" by Donald Duston, "Russia—St Petersburg Hospital Tax" by Jack Moyes and "Denmark—Revenue Stamps on Imported Tobacco" by Andrew Hall. A number of short items are also presented about New South Wales, Peru and a variety of help wanted items about Latin America.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain. Additional information about the society can be found in their advertisement which appears in this issue.

Duck Tracks—1st Quarter 1994

The First Quarter 1994 issue of *Duck Tracks* leads with an interview profile of Jeanette Cantrell Rudy, the duck stamp collector that recently pledged \$500,000 to the Smithsonian's National Postal Museum. Rudy is a long-time duck hunter and duck stamp collector. Her donation, the largest individual donation ever made to the museum, is to fund an 800-square foot duck gallery in the museum. The issue continues with the third and final part of "The Art of Collecting" by Tom DeLuca, this part is concerned with the appreciation aspect of the hobby of collecting duck stamps. Editor Peter

Martin in an interview with Bob Lesino, Director of the Federal Duck Stamp Office, outlines Lesino's plans for future expansion of the duck stamp program and allied programs. Bob Dumaine shows a Zeppelin cover franked with a copy of RW1 and Peter Martin shows a 1919 Indiana hunting and fishing license. [Although the headline and text for the article say "Illinois" the illustrated license was issued in Evansville, "IND" and is headed "The Department of Conservation / State of Indiana." My sincere condolences to Editor Martin from some-

(Forum—continued on page 143)

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.

Raymond Avrutis 5111, Box 18231, Washington, DC 20036, by Richard Friedberg. Canada-Unemployment Insurance, US-Scott Listed.

Throop C Brown 5110, Box 453, Guilford, CT 06437, by Eric Jackson and Ronald Leshner. Dealer, Connexus.

W J Jansse 5112, 16 Weidestraat, IL-2861, TM Bergambacht, Netherlands, by H W M Hopman. Topicals-Buildings, Town Views, Architecture, Famous Persons, Chemistry, Physics; Cinderellas, Local Posts, Seals.

Gunnar Joos 5115, Parkgatan 12, 11230 Stockholm, Sweden, by Eric Jackson. Sweden, China.

James L Mattison 5113, 12306 Racine Ave, Warren, MI 48093, by Wilson E Born, Canada-Telephone & Telegraph, US-Consular Service Fee, US-Customs, US-Revenue Stamped Paper, Philippines, US-Philippines.

Mohammed Kamal Safdar 5116, PO Box 9852, Jeddah 21423, Saudi Arabia, by APS. Worldwide.

Ray Shults 5114, 2526 NE 165th St, Seattle, WA 98155, by Secretary. Canada, United States.

Dr Almon G Turner 5117, 4013 Pinestead Dr, Walled Lake, MI 48390, by Secretary. US-Proprietary, US-Private Die Medicine, US-1898 Cancells, US-1898 Varieties, British Caribbean, Antigua.

Highest membership number assigned on this report is 5117.

New Members

Numbers 5104-5107

Application for Reinstatement

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.

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: 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, Chikusa-Ku, Nagoya 464 Japan

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

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

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

Luiz Reginaldo Fleury Curado 4941, Caixa Postal 769, Goiania, Goias 74001-970, Brazil, by Robert Bergstrom, Worldwide, Literature, Brazil.

Reinstated from 1994 Non-Payment of Dues List

1548 Thomas L Harpole, Jr
3479 John W Lercher
1542 Russell J Logan
3541 Curtis D Metz
4650 Robert D Perigoe

3716 Edward A Peterson
4617 Dr John D Rosen
3998 Peter M Wilcox

Membership Summary

Previous membership total	1178
Applications for membership	8
Application for reinstatement	1
Reinstated from 1994 NPD list	8
Current membership total	1195

Collector's & Exhibitor's Forum

Continued from page 141

one who knows what it is like to embarrass oneself in 36 point boldface type...KT.]

News items include notes of new issues from around the U.S. and the U.K., the destruction of the 1990 U.S. duck stamps and the discovery of the 1993-94 federal duck stamp with the

black intaglio imprint missing. *Duck Tracks* is published quarterly by the National Duck Stamp Collectors Society. Annual dues are \$20 which includes a subscription. For information contact NDSCS Secretary Tony Monico, Box 43, Harleysville, PA 19438.

The Check Collector—February 1994

"When is a Check a Draft? obscure observations on the arcane definitions of obsolete fiscal paper" by Douglas McDonald leads the February issue of *The Check Collector*. McDonald illustrates his article with a number of examples in an attempt to delineate the differences between checks, drafts and bills of exchange. Two examples shown at the end seem to show that there is no clear separation. Herman Boraker shows offering checks from evangelists Gipsy Smith and Billy Sunday; Edward Lipson shows a wide ranging variety of scratched checks changed in manuscript to

the Grocers and Producers Bank of Providence; while Robert Spence discusses and illustrates descriptions of checks and check-related documents as being blank, uncashed and paid. The issue is rounded out with various short items related to checks and check collecting.

The Check Collector is published quarterly by the American society of Check Collectors. With this issue ARA member Robert Hohertz assumes the editorship. Subscription is by membership which is \$10 per year. For information contact the ASCC Secretary Coleman Liefer, Box 577, Garrett Park, MD 20896.

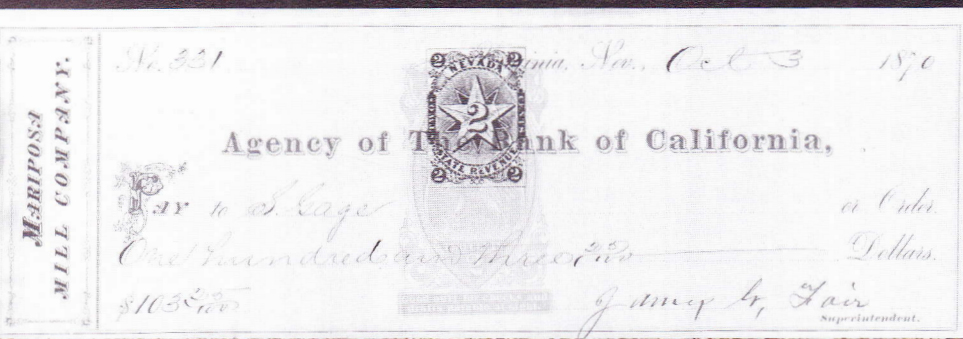
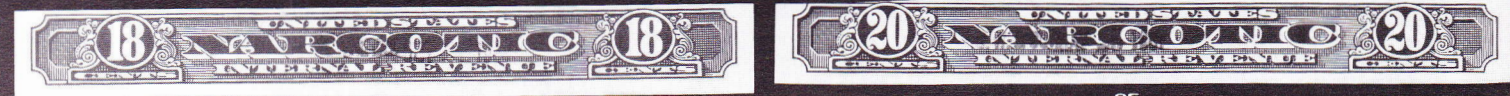
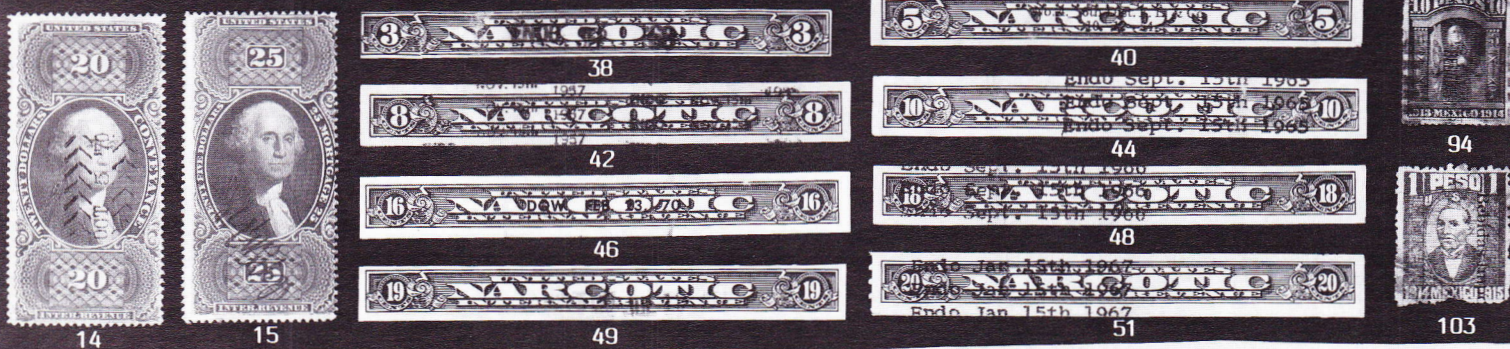
Cal-Rev gathered May 21 at COALPEX

Nine members of Cal-Rev, the northern California chapter of the ARA, met at COALPEX in Walnut Creek, California, May 21 for an exciting get-together. The programs was presented by member Joe Ross who presented an array of documents.

Joe looked at a variety of countries, their licensing and ways of collecting taxes. He showed examples from such diverse areas as Hungary, Istanbul, Afghanistan, Paris, Netherlands and the Cape of Good Hope as well as Indo China and Post World War II Military Travel Permit Stamps. One of the more fascinating was an 1865 Imperial Seal of Mexico.

the back had a Spanish Antilles tax stamp. It authorized an individual to carry a weapon for the Spanish Government into Mexico from Antilles. Other examples included a Netherlands Certificate for Deratting, an 1642 document from Quito, Ecuador. He also showed his newly acquired 1888 E. B. Sterling catalog—the prices were astoundingly low!

The meeting closed with awarding of door prizes. A thank you is extended to dealers E. Jackson and R. Hoffman for their donations. Our next meeting will be at the San Francisco Holiday Inn on July 16 at 1:p.m. For information contact Jerry Lurie at 510-682-3020.



ERIC JACKSON

☎610-926-6200 • FAX 610-926-0120 • P.O. BOX 728 • Leesport, PA 19533

MAIL AUCTION #94

CLOSING DATE: August 24, 1994

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

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

UNITED STATES - Scott Catalogue Numbers

1	R2c A.D. Nov. 1863, printed cancel in black, VG-F PHOTO	100.00
2	R2c L.C. & CO. May 1863, printed cancel in black, F-VF few short perfs PHOTO	100.00
3	R3c DR. SETH ARNOLD, Woonsocket, R.I., black printed cancel, F	---
4	R10c block of four, VG-F	35.00
5	R17c A.D. July, 1863, printed cancel in black, F PHOTO	100.00
6	R19c horizontal strip of four, F-VF	15.00
7	R22c* block of four, F	35.00
8	R28c S.H. & Co., Dec., 1865, printed cancel in black, F cancel shifted to right, blunt perfs at top	12.00
9	R29c S.H. & Co., Dec. 1865, printed cancel in black, F PHOTO	17.50
10	R38c S.H. & Co., Dec. 1865, printed cancel in black, F PHOTO	13.00
11	R81d VG-F	20.00
12	R83c F-VF couple short perfs	45.00
13	R86c F	20.00
14	R98d herringbone cancel, F crease PHOTO	70.00
15	R100d F crease PHOTO	125.00
16	R383 cut cancel, F	5.50
17	R385 cut cancel, F PHOTO	85.00
18	R385 cut cancel, F-VF	45.00
19	R434 cut cancel, VF PHOTO	67.50
20	R435 cut cancel, F	25.00
21	R618 perfin, nick in bottom margin PHOTO	700.00
22	R713 cut cancel, VF PHOTO	375.00
23	R723 cut cancel, F-VF PHOTO	550.00
24	RJA10* F-VF	4.50
25	RJA11* F	25.00
26	RJA12* F	9.00
27	RJA13* F	12.50
28	RJA14* F	11.50
29	RJA15* F PHOTO	45.00
30	RJA18* F PHOTO	95.00
31	RJA19 F	15.00
32	RJA20* F PHOTO	100.00
33	RJA35* F-VF PHOTO	30.00
34	RJA36* F	5.00
35	RJA41 F	17.50
36	RJA42a VF	3.50
37	RJA43d VF creases	3.00
38	RJA48a cut to design as usual, thin, crease, sealed tear PHOTO	575.00
39	RJA49b perfin, VF	7.50
40	RJA50a VF small thin PHOTO	40.00
41	RJA50b VF smudge cancel	3.25
42	RJA52a VF small thin PHOTO	55.00
43	RJA52b VF	3.00
44	RJA54a VF thin PHOTO	30.00
45	RJA54d VF small faults	7.00
46	RJA55a VF tiny scrape PHOTO	50.00
47	RJA55b VF crease	2.50
48	RJA56a VF PHOTO	100.00
49	RJA57a VF PHOTO	125.00
50	RJA57b VF	15.00
51	RJA58b VF separated by scissors PHOTO	175.00
52	RJA59b VF separated by scissors	10.00
53	RJA59c* VF	4.00
54	RJA60b VF crease	20.00
55	RJA61a VF small abrasion	40.00
56	RJA62b* VF	25.00
57	RJA64b VF small faults	45.00
58	RJA65a F-VF small faults	12.50
59	RJA66a VF	11.00
60	RJA66b* VF	15.00
61	RJA67a F-VF creases, adhesive stains on back	15.00
62	RJA67b VF light crease	10.00

63	RJA68a F-VF PHOTO	325.00
64	RJA69a VF	10.00
65	RJA70a margin cuts design at upper left, light crease PHOTO	325.00
66	RJA71c* VF	4.00
67	RJA72c* F-VF	65.00
68	RJA74b VF separated by scissors	10.00
69	RJA76* XF PHOTO	85.00
70	RJA76 VF usual light crease PHOTO	85.00
71	RJA77 VF	5.00
72	RK2 F-VF crease	45.00
73	RK3 embossed cancel, VF	5.00
74	RK4 F-VF light crease	3.50
75	RK25 VF light crease PHOTO	---
76	RK26 F small crease PHOTO	135.00
77	RK27 F	15.00
78	RK38 F	10.00
79	RK40 embossed cancel, F PHOTO	60.00
80	RM305a F	17.50
81	RN-B16a Agency of the Bank of California, Virginia, NV, Mariposa Mill Co. check, signed by James G. Fair, VF tiny stain at far left PHOTO	150.00
82	RN-C21b Bank of California, Virginia, NV, Pacific Mill & Mining Co. on Occidental Mill check, VF	140.00
83	RN-K5 R.B. Caldwell & Co. Bankers, Renovo, PA, check, F clipped at left, light staining	110.00
84	RN-V6 cut square, VF	70.00
85	ALCOHOL WAREHOUSING STAMP, Series 1960, VF creases	---
86	USIR Cotton Tag, used on taxed cotton during the Civil War, on parchment with wire and harpoon, VF PHOTO	---

U.S. OCCUPATION OF VERACRUZ, MEXICO

Catalogue numbers and values are from

The Revenue Stamps of Mexico by Richard Stevens, 1979 edition

87	US13A* F	2.00
88	US13C VF heavy cancel	4.00
89	US14a F-VF thin spot	---
90	US15A* F	---
91	US16B F-VF small thin	1.50
92	US17a F-VF thin	---
93	US18B* F-VF	---
94	US21C VF PHOTO	30.00
95	US24A* F corner nick	4.00
96	US39a* F thin spot	5.00
97	US39bA* VF crease in talon	1.75
98	US39bC F	3.00
99	US40A* F	1.00
100	US42aA* F	5.00
101	US42bA F	4.00
102	US45A F-VF staple holes, crease	10.00
103	US46aC F PHOTO	10.00
104	US46B F	2.00
105	US47aC F-VF PHOTO	15.00
106	US50aC F few short perfs PHOTO	350.00
107	US51aA* F-VF	---
108	US52aA* F-VF perfs clipped at left	1.75

CANADA

Catalogue numbers and values are from

The Canadian Revenue Stamp Catalogue 1991 by E. S. J. van Dam

109	FB25 F	25.00
110	FB31 F small faults	25.00
111	FG8 F PHOTO	250.00
112	FSC18* VF	30.00
113	FSC18 punch cancel, F	6.00
114	FSC21* VF	11.00
115	FSC21 punch cancel, VF	8.00
116	FSC21 block of four, punch cancel, VF	32.00

117	FSC21 used on PRÆCIPE FOR INSCRIPTION, VF	8.00
118	FSC22 punch cancel, VF	25.00
119	FSC24 punch cancel, VF	12.50
120	FSC25* VF	20.00
121	FSC25 punch cancel, VF	20.00
122	FWM1 F crease	35.00
123	FWM2 F-VF	35.00
124	FWM3 VF short perf	37.50
125	FWM4 F-VF	35.00
126	FWM5 F PHOTO	110.00
127	FWM6 F-VF PHOTO	65.00
128	FWM7 F crease	75.00
129	FWM8 F pulled perf PHOTO	110.00
130	FWM9 VF PHOTO	45.00
131	FWM10 F	25.00
132	FWM11 F-VF	20.00
133	FWM12 F	10.00
134	ML91 VF thin spot	15.00
135	NFR1* F-VF PHOTO	85.00
136	NFR1 VF PHOTO	75.00
137	NFR2* VF tiny inclusion PHOTO	75.00
138	NFR2 F-VF PHOTO	50.00
139	NLB8 punch cancel, VF PHOTO	65.00
140	ONTARIO LAW STAMP ESSAYS 10c plate essay in green, F-VF small thin PHOTO	---
141	10c plate essay in sepia, F-VF small thin PHOTO	---
142	\$2 plate essay in purple & black, F-VF thin spot PHOTO	---
143	\$2 plate essay in orange & sepia, inscribed S.C. in dark blue, F-VF small thin PHOTO	---
144	OL1* F	6.00
145	OL2* F	3.00
146	OL3* F	7.50
147	OL4* F	12.50
148	OL5* VF	10.00
149	OL6* F	7.50
150	OL7* F	15.00
151	OL7* perçe en scie, F	15.00
152	OL8* perçe & roulette, F	20.00
153	OL8* perçe en scie, F	20.00
154	OL9* perçe & roulette, F	20.00
155	OL9* perçe en scie, F	20.00
156	OL10* perçe & roulette, F	35.00
157	OL10* perçe en scie, F	35.00
158	OL11* perçe & roulette, F	25.00
159	OL11* perçe en scie, F	25.00
160	OL12* F	35.00
161	OL12* perçe en scie, F	35.00
162	OL13* perçe en scie, F	65.00
163	OL14* VF couple short perfs	70.00
164	OL14* perçe en scie, F PHOTO	70.00
165	OL15* perçe & roulette, F PHOTO	70.00
166	OL32* VF PHOTO	40.00
167	OL39 perçe en scie, F	50.00
168	OL40* perçe en scie, F	50.00
169	OL43* perçe en scie, F	50.00
170	OL44* perçe en scie, F	50.00
171	OL45* perçe en scie, F	50.00
172	OL47 10c orange-brown proof on wove paper, VF PHOTO	---
173	OL47 10c green proof on wove paper, VF PHOTO	---
174	OL47 10c blue proof on wove paper, VF PHOTO	---
175	OL47 10c red-orange proof on wove paper, VF PHOTO	---
176	OL55 80c orange-brown proof on wove paper, VF PHOTO	---
177	OL55 80c green proof on wove paper, VF PHOTO	---
178	OL55 80c blue proof on wove paper, VF PHOTO	---
179	OL55 80c red-orange proof on wove paper, VF PHOTO	---
180	OL57 \$1 orange-brown proof on wove paper, VF PHOTO	---
181	OL57 \$1 green proof on wove paper, VF PHOTO	---
182	OL57 \$1 blue proof on wove paper, VF PHOTO	---
183	OL57 \$1 red-orange proof on wove paper, VF PHOTO	---
184	QL13 punch cancel, F	10.00
185	QL29 punch cancel, F-VF few clipped perfs at top	75.00
186	QL30 punch cancel, F-VF	85.00
187	QL31 punch cancel, VF PHOTO	100.00
188	QR4* F	75.00
189	QA9 F small faults	20.00
190	FB53 F-VF crease	20.00
191	TCP2* VF	15.00
192	TCP3 F-VF small faults	15.00
193	TCP4 VF	15.00
194	TCP12* F	9.00
195	TGN1 F-VF small faults	25.00
196	Customs Tobacco, Brandom M-714a, F faults	4.00

END OF SALE THANK YOU!

Member's Ads

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

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

Wanted: Printed precancellations on First Issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1169*

Fun Trade! Send 50 or more mixed U. S. revenue stamps for 50 or more mixed foreign revenue stamps. I will match your number and quality. Best for general worldwide collectors. Extras sent for U.S. 1st to 3rd issues. Jacob Kisner, 254 Park Avenue South, PHF, New York, NY 10010. *1170*

Beer Stamps wanted by collector. I will purchase your unwanted beer stamps, including provisionals, or will consider trades for my U.S. revenues/U.S. taxpaid stamps. Please advise what you have available for trades and what you are looking for. All correspondence answered. Mark Fionda, 1159 Oak Street, Ridgewood, NJ 07450-2508. *1171*

Wanted: Revenues related to photography (cameras, lens, chemicals, silver, photographs). Information wanted on these items as well. send photocopy/description and prices to: Paul Bureaga, 16 Aldgate Cres., Nepean, ON K2J 2G4, Canada. *1172*

Subscribe to Gene Kelly's Revenue Philatelist, the newsletter that keeps you up-to-date about new finds of the revenue stamps of Switzerland—over 100 this year. Some 1915 Kanton Ticino stamps and Kanton Bern of 1933 and 1966 that have never been cataloged. Ten issues per year only \$12 mailed a different Swiss post office every month. Gene Kelly, Zelgstrasse 7, 8253 Diessenhofen, Switzerland. *1173*

For Sale: revenue, Court Fees stamps at 10% of K.M. Catalog guaranteed. Kindly write for a free list and sale catalog to Anil Kumar, 390/296 Attarsuiya, Allahabad - 211003, India. *1174*

Wanted—Turkey stamps, tags, permits and

licenses—buy or trade—ND, MI special. John Crook, 660 Wilhelm, Concord, NC 28025. (704) 788-2085. *1175*

Back Issues of The American Revenuer 6 x 9 inch size, 10 issues per year. 1962; 1968 to 1974. \$10.00 per year postpaid. Also, Beaumont's *Printed Cancellations—1862-1883*, * \$5.00 postpaid. Don Duston, 1314 25th Street, Peru, IL 61354. *1176*

Scarce M&M stamps for sale. Scott RS264d, SF centering. Usual faults, including creases and repaired tears. Only 22 reported, most being faulty. \$360 postpaid. RO21a: perfs cut, small piece out, tear, stain. H. W. Holcombe backstamp. Only 34 reported, half being faulty. \$110 postpaid. Photocopies available. Paul Weidhaas, 7705 Lakeside Ave., Manhattan, KS 66502 (ARA LM15). *1177*

Chauffeurs badges, registration and inspection windshield stickers wanted. Dr. Ed Miles, 888-8th Avenue, New York City, NY 10019. *1178*

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. (ARA5102) *1179*

Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869 by W. V. Combs has been published by the ARA. 240 pages in hard covers, this book is the final in a series on the embossed revenues of the United States and is sure to become the reference on the subject for at least the next century. Published at \$27.50 it is available to ARA members for \$23.00 postpaid anywhere. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. *1180*

WORLD-WIDE REVENUES

Send for latest price list

William T. McDonald
Coupeville, WA 98239-1287

ARA
APS

ARA
SRS

REVENUE & CINDERELLA CATALOGS

(SEND FOR FREE LIST)

BUYING AND SELLING

ALL WORLDWIDE REVENUES & CINDERELLAS
(WRITE FOR FREE COPY MONTHLY CATALOG)

Don G. Reuter
ARA #2072 D

The 1871 Shop
P.O. Drawer "E"
South Lyon, MI 48178

IMMEDIATE PAYMENT

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

W. G. KREMPER

P.O. BOX 693, Bartow, FL 33830

Phone 813-533-9422 (evenings)

Just Published!

THIRD FEDERAL ISSUE 1814-1817

AND OTHER U.S. EMBOSSED REVENUE STAMPED PAPER 1791-1869

BY W. V. COMBS

240 PAGES, HARDBOUND, \$27.50 POSTPAID ANYWHERE

(\$23.00 TO ARA MEMBERS)

Order from and make checks payable to:

The American Revenue Association

Rockford, Iowa 50468-0056

**We're Fiscally
Responsible
as Both Buyers and
Sellers.**

We Handle

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

How do we sell?

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

How can we help you?

RICHARD FRIEDBERG

Masonic Building Suite 106

Meadville, PA 16335

814-724-5824

RIDDLE...

How much does a good education
in revenue stamps cost?

I don't know . . . but for \$6.50
you can get the first half!

Read the *new* book:

An Introduction To

REVENUE STAMPS

by Bill J. Castenholz

This is a book for the philatelist who isn't acquainted with revenue stamps and a fireside book for those who are.

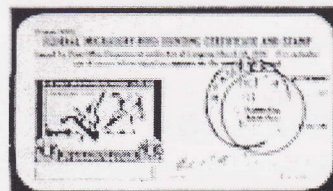
The classic Civil War documentary and proprietary issues, the match and medicine stamps, and revenue stamped paper are emphasized but included in the text are chapters on the embossed revenue documents, the Spanish-American War issues, the reds, greens and silver tax, beers, wines, tax paid, and state revenues.

\$6⁵⁰ please add \$1.15 postage.
California residents add 53¢ sales tax.

- 96 pages
- Hundreds of illustrations
- 14 chapters
- Full color cover

**CASTENHOLZ
& SONS** PUBLISHERS
1055 Hartzell Street
Pacific Palisades
California 90272

Paying \$250 each!



For Form 3333's from the following
states. Date cancelled, with RW1 affixed.

Must be in good condition.

AL	IN	MS	NM	SD
AZ	KS	MT	ND	UT
AR	KY	NE	OK	VT
CO	LA	NV	RI	WV
GA	MD	NH	SC	WY

Other usages and licenses also wanted.

★ **Fast Check!** ★

Call 1-800-231-5926

Sam Houston Duck Co.

P.O. Box 820087, Houston, TX 77282 713-493-6386
Bob Dumaine - APS - ASDA Life Member

ERIC JACKSON

Revenue Stamps for Collectors

SUMMER & FALL 1994 SHOW SCHEDULE

Pittsburgh, Pennsylvania

StaMpsHOW '94

August 18, 19, 29, & 21

D. L. Lawrence Convention Center

Hours: Thurs. 11:30AM-6PM; Fri 10AM-6 PM, Sat 10AM-6PM, Sun 10AM-4PM

Houston, Texas

Houpex '94

September 9, 10 & 11

Trading Fair II, 5515 S. Loop East

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

St. Louis, Missouri

St. Louis Stamp Expo

October 7, 8 & 9

Frontenac Hilton Hotel

Hours: Fri 11AM-6PM, Sat 10AM-6PM, Sun 10AM-4PM

New York, New York

ASDA Postage Stamp Mega Event

November 3, 4, 5 & 6

Madison Square Garden Exposition Rotunda

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

Baltimore, Maryland

Balpex '94

September 3, 4 and 5

Marriott's Hunt Valley Inn

Hours: Sat 10AM-6PM, Sun 10AM-6PM, Mon 9AM-3PM

King of Prussia, Pennsylvania

Philadelphia National Stamp Exhibition

October 1, 2 & 3

Valley Forge Convention Center

Hours: Fri 11AM-7PM, Sat 10AM-6PM, Sun 10AM-4PM

Chicago, Illinois

Chicagopex '94

October 28, 29 & 30

O'Hare Exposition Center

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

Plan now to see the most extensive stock of U.S. Revenue stamps available anywhere. If there is something special that you are looking for, please call or write at anytime. Stamps are available on approval against your want list. Write, call or fax my office for additional information regarding hotels and/or free admission tickets for the above shows or if you have any questions.

ERIC JACKSON

P.O. BOX 728, LEESPORT, PA 19533

610-926-6200 FAX 610-926-0120