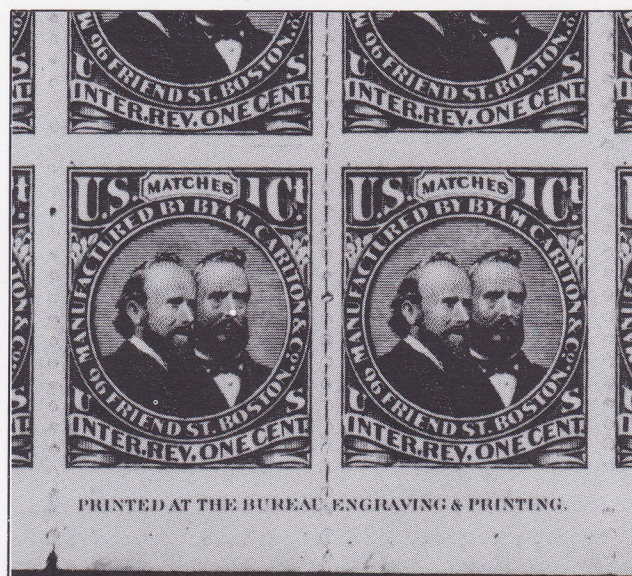


The American Revenuer

IN THIS ISSUE:

- The Bureau of E&P printed the Byam, Carlton horizontally imperforate match stamp on watermarked paper (RO49di) 150
- Further corrections, additions and other notes to the British Commonwealth Revenue Catalog 152
- ARA Convention Dinner 158

This block is proof that the Bureau of E&P produced RO49di (horizontally imperforate). More, inside, page 150.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JULY-AUGUST 1994

Volume 48, Number 7
Whole Number 467

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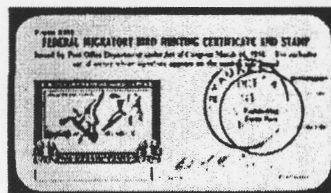
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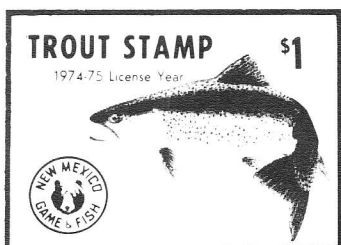
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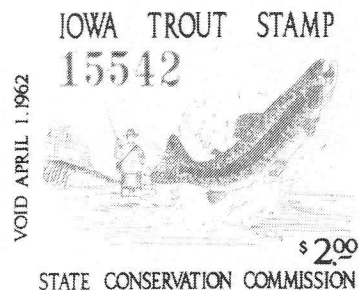
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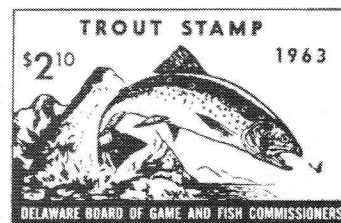
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President's Letter

Are you a collector of the first or second kind?

"All science is either physics or stamp collecting." Ernest Rutherford

I just could not resist using the above quotation (found in *Hyperspace* by Michio Kaku) to start off this column of reflections on our corner of the hobby. While I assume all of the readers of this column are stamp collectors, I realize that all readers and collectors are not the same. Rutherford was reflecting that science consists of two parts: a part based on the foundation of physical laws or principles and a part which gives erudite names for objects based on superficial similarities and about which almost nothing else is known. Science needs both parts. The part based on the foundation of physical laws or principles cannot proceed without a firm grounding in taxonomy (the erudite name for the other part of science).

Philately, too, consists of two parts. There is a part based on the collecting and classifying of stamps (taxonomy) and there is a part based on a foundation of the laws and regulations governing the use of stamps. Some of us derive immense pleasure in just filling in the spaces in our albums, all arranged according to the classification scheme as presented in the catalogs of Booth, Erler, Forbin, Hubbard, Scott, et al. These are what we might call collectors of the first kind. There is no greater thrill than to find a previously uncataloged variety for our collection, forcing us to redesign the album page to display the new find. And there is the

hope of philatelic immortality in writing up and publishing the new discovery in that most prestigious of revenue philatelic publications, *The American Revenuer*. Perhaps I exaggerate a bit, but new discoveries are exciting for both the discoverer and the reader. This type of collection, mounted in catalog order and showing great completeness, is a great accomplishment and a wonder to behold.

"All science is either physics or stamp collecting." —ERNEST RUTHERFORD

Reports of new discoveries, too, send us back to our albums, perhaps to see if we have a copy of that previously unreported perforation variety or other stamps in the series with an overprinting subvariety.

The second part of philately is the provenance of researchers and exhibitors, what I shall call collectors of the second kind. In this part of philately one often accumulates many copies of a single stamp with plate varieties and marginal markings, explaining the intricacies of the various printing plates; or many copies showing different cancellations, elucidating the regulations governing their usage; or different size used multiples illustrating the various rates of taxation; or large documents filled

(Letter—continued on page 154)

THE AMERICAN REVENUER *The Journal of International Fiscal Philately*

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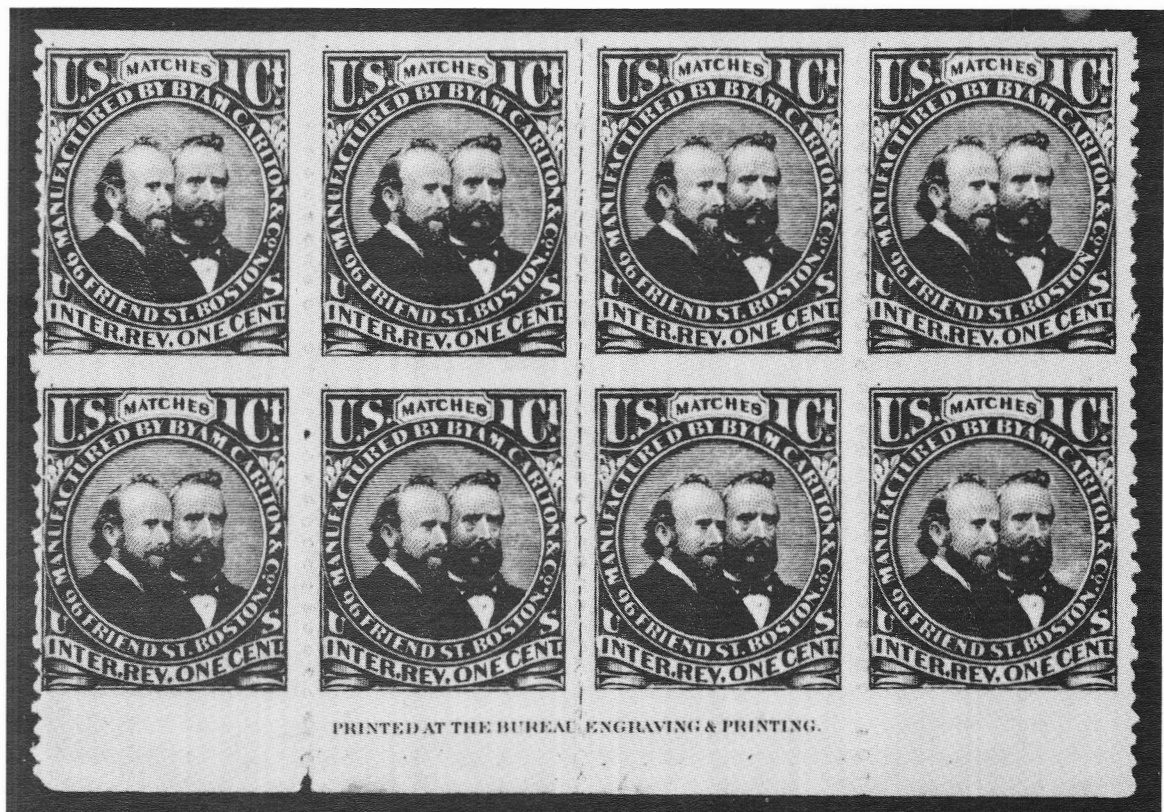
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Editor: Kenneth Trettin
Rockford, Iowa 50468-0056.
Phone 515-756-3542 (no one else will answer) or 515-756-3680.
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Contributing Editor: Richard Riley
24055 Paseo Del Lago
257 Tower II
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Direct inquiries regarding advertising rates, availability and publication schedules to the Editor.

*Bottom
margin block
of eight of
R049di bears
the full
Bureau
imprint.*



The Bureau of Engraving and Printing printed the Byam, Carlton horizontally imperforate match stamp on watermarked paper (R049di)

by Andrew P. Ferry, ARA

The 1¢ black adhesive stamp (RO 49) used by Byam, Carlton & Co. is among the most common of the private die match stamps. The Boston Revenue Book (Toppan, Deats and Holland, 1899)—wherein Carlton's name is misspelled—advises that the stamp was first issued in May, 1866, and was last issued on December 4, 1882. It occurs on old, experimental silk, silk, and watermarked papers.

Writing under the pseudonym "Christopher West," Elliott Perry (West, 1980) remarked that, "A few pairs and strips in part perforated condition are known to exist. These are imperforate horizontally and are believed to be Bureau prints."

Although Perry's great experience led him to believe that these horizontally imperforate

stamps were Bureau prints, he had no unequivocal evidence to support his belief. But proof is now available, and is illustrated above. This bottom margin block of eight bears a full Bureau imprint, advising that the stamps were printed at the Bureau of Engraving & Printing.

These eight stamps were part of a block of 40 that was sold in the September, 1991, auction of the Joyce collection. The dealer who purchased the lot separated the stamps into smaller pieces for resale.

This demonstration that the horizontally imperforate Byam, Carlton & Co. stamp was printed by the Bureau confirms the correctness of Perry's surmise. And it again underscores the importance of examining stamps for the presence of imprints that provide evidence

of their origin. The full imprint on this striking block of eight would be impossible to overlook. But in other instances, only fragments of the imprint may remain, and can easily be overlooked by the non-discerning collector. (Ferry, 1989 and 1993)

Almost always, the margins containing the imprints were cut or torn from the sheets (and discarded) before the stamps were used. Usually the outside row of perforations came between the imprints and the outside row of stamps, and unless the alignment of the perforations was poor enough to produce badly centered stamps, no trace of an imprint will be found. Because most imprints are found on poorly centered specimens, and because no collector likes to retain off-center stamps, a great deal of evidence that would be of immense assistance in the study of the private die stamps today was discarded years ago and is gone forever. (Ferry, 1993)

All of the Byam, Carlton horizontally imperforate stamps that I have seen are on watermarked paper, a point not commented

upon by Perry. And most of them exhibit mild to moderate toning.

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- West, C. *Private Die Match Stamps. A history of the stamps and the firms using them*. Pacific Palisades, CA: Castenholz and Sons, 1980: 58-60.
- Ferry, A.P. The National Bank Note Company Printed the Sands Private Die Stamp (RS 209) on Watermarked Paper. *The American Revenuer*, 1989 November-December; 43:223, 225.
- Ferry, A.P. The Bureau of Engraving and Printing Printed the E.K. Smith Match Stamp (RO 168d) on Watermarked Paper. *The American Revenuer* 1993 September; 47:214-215.

Catalogue of the Adhesive Revenue Stamps of Poland by John A. Norton and Tadeusz Gryzewski, partially revised by Martin Erler. 40 pages, 5 3/4 x 8 inches. Published 1993 by Martin Erler. Retail price \$15.

The Norton and Gryzewski listing of Polish revenues was first produced in manuscript form in 1962 and has been floating around in several versions ever since. Erler has now reproduced this in booklet form. Other than reducing the page size from 1 1/2 x 11, Erler has done little other than "added a few corrections and as far as possible new pictures." He

The Revenue Stamps of El Salvador, edited by Joe Ross (no ISBN number). 54 +iv pages, 8 1/2 x 11 inches, card cover, plastic comb binding, illustrated, priced. Published by the editor (8036 Rio Linda Blvd, Elverta, CA 95626) and available for \$22.

This catalog is based on an original manuscript by Joseph Hahn and the El Salvador revenue stamp of Garvin Lohman. The editor indicates that he has been critical of the lack of contemporary revenue catalogs for much of the

has also included a listing of the 1918-1919 Poznan provisionals. This consists of adding a photocopy of an article from *The American Revenuer* listing of these stamps.

This booklet is inferior in almost every respect. It is badly printed, badly bound and the pages are badly cut. Since a major new catalog of Polish revenues is now in the works from the Barefoot organization, I can think of no good reason for anyone to buy this third rate product.

Terence Hines

world. This catalog is at least his partial answer to that need.

There is no table of contents but there are two indices; the second alphabetically in Spanish while the first appears to be based on the order of appearance of the various categories. The arrangement of the early issues follows that of Forbin, with various categories of stamps for various types of transactions all mixed into one listing including the Primary Instruction
(Literature—continued on page 155)

Literature in Review

Further corrections, additions and other notes to the British Commonwealth Revenue Catalog

by Norman Seidelman, ARA

In three 1991 issues of *The American Revenuer* (1991 July-August; 45:151, 153; 1991 September; 45:177-197, 181 and 1991 October; 45:196-197) Donald Duston presented a series of articles entitled "Corrections, Additions, and Other Notes to the British Commonwealth Revenue Catalog." The catalog referred to is the 1990 fourth edition of the *British Commonwealth Revenue Catalog*, published by Barefoot and Hall. This is still the latest version.

To quote Duston: "...the Barefoot and Hall catalog is a rather simplified listing...and was never meant to be a specialized catalog. As such it leaves out information useful to the serious collector and could sometimes confuse the casual collector."

This listing is an extension of Duston's previous compendium, based upon my own collection and various auction catalogs. It is not meant to enlarge the basic scope of the Barefoot and Hall but to enhance the catalog's veracity and completeness. In addition, some questions regarding the existence of certain stamps are raised, hoping that readers can supply the answers.

Please inform me if you can resolve the questions I pose or if you can provide any additional information. Thank you. Norman Seidelman, 9240 Quick Fox, Columbia, Maryland 21045.

Note: Entries in this listing are in order of appearance in the catalog.

New South Wales

Stamp Duty: 1902 (page 8)

67 6/ colors are green and red

71 10/ colors are green and gold

By implication, the colors of 88 and 89 should be as above.

Victoria

Stamp Duty: 1904 (page 22)

Unlisted 1d This value is also found in brown

Barbados

Revenue (page 28)

17 Overprint D REVENUE, ONLY and 2s are on separate lines.

Delete 12 and 14. (E. Bayley, *GB Rev. Journal* August 1991)

Revenue: Embossed Adhesives 1916 (page 28)

(The following are also from E. Bayley, *GB Rev. Journal* August 1991)

20 6d Also found with control letter H

23 2/6 Also found with control letters F, H, I

Unlisted 5/- Also found with control letters I, J

27 £5 Control letter I

28 £10 Control letter C

29 £20 Control letter D

30 £50 Control letter D

31 £100 No control letter

Delete 40.

Bermuda

Contributory Pensions Insurance (page 31)

There are 8 values in this series, as follows:

\$1.10 red surcharge on \$1.30 yellow

\$1.93, \$2.20, \$2.50, \$3.86, \$5.00, \$8.00 surcharge on \$5.00, \$10.00.

The \$1.30 yellow was not issued unsurcharged.

Revenue: Revenue-Revenue Keyplates c. 1936 (page 31)

11 10/- According to Morris Luddington, the renown Bermuda philatelic scholar, this stamp does not exist. But one well-known ex-keyplate dealer has told me that he has seen a copy. *Can anyone supply definitive information? why are there no records of this stamp?*

The new \$12 Bermuda series of 1970.



Revenue: 1970 (page 31)

Unlisted Add: \$2.00 blue-green (in addition to the \$2.40)

Unlisted Add: \$24.00 red-orange
(The £1, £5 and £10 values of the 1954 issue migrated into the new set as the \$2.40, \$12 and \$24 values. The other denominations were freshly created.)

27 \$10 Color is magenta

Revenue: 1984 Coin issue (page 31)

36 Delete

37 Delete

Design/paper colors are:

32 Green/green

33 Brown-orange/brown-orange

34 Black/yellow

35 Lime green/lime green

38 Blue/blue

39 Red/red

40 Purple/purple

British Guiana

Revenue: 1911 (page 32)

Unlisted A \$50 value exists in this set, color unknown.

Summary Jurisdiction: 1865-76 (page 32)

6B 60c blue is found with a red surcharge "Provisional / 50c. / 1887." Forbin states this to be a forgery.

B. O. I. C.

Revenue: 1948 (page 33)

13 10M on 10c blue. The only copy I have seen is overprinted "B.Adm.T." not B.M.A.

Canada

Bill: Third issue 1868 (page 35)

40 3¢ green and 43 6¢ green. VanDam states that these also exist watermarked (and are worth \$\$\$). Watermark unknown.

Excise Tax (page 36)

37 2 1/4¢ red. Valuation far too low. Van Dam used price is Canadian \$50.

52 Entry should read 3/16¢ red

Postal Notes: 1943 (page 39)

The statement preceeding 6 is incorrect. 17 (50¢) and 20 (75¢) are inscribed POSTAL NOTE and BON DE POSTE.

Gibraltar

Stamp Duty: 1898 (page 56)

15 is inscribed ONE POUND and is purple and black on red (Don Duston)

Jamaica

Judicial: 1953 (page 84)

45 2/- is found in (at least) two shades of blue. On the stamp with the light blue shade the overprint is positioned as illustrated. On the stamp with the dark blue shade the overprint is higher so that the D is just below QE's chin. On the few stamps I have seen from the 1969 revised currency issue (52-60) the overprint is higher as described above.

51 £1 Colors are better described as black and rose.

K. U. T. (Tanganyika)

Stamp Duty: 1961 (page 87)

Arms design KODI stamps surcharged in black "STAMP / DUTY / 10 CENTS" within a box.

Unlisted 1/- Purple

Unlisted 10/- Brown

(Were these stamps ever issued without the surcharges?)

delete extraneous data re: "Kdi 1/-" after 16.

delete 17

Malaya

Judicial: 1901 (page 90)

63 20c Black and violet also found with black (B) overprint.

Revenue: 1888 (page 91)

35 5c Colors are lilac and blue

Malacca

Revenue: 1947 KGV Type (page 93)

2 Entry should read \$100

Mauritius

Bill of Exchange: 1890-1903 (page 97)

Unlisted Add: 10c green and red



Tanganyika stamp duty of 1961 surcharged within a box.

Insurance: 1979 (page 98)
34 2R8 Colors are blue and black
Internal Revenue: 1878-79 (page 98)
20 50c Colors are brown and blue

Nyasaland

Revenue: 1955 (page 113)
20-30: In 1963 all but 26 and 27 were overprinted for use as postage stamps (SG 189-192), 194-198; Scott 113-116, 118-122). But the postage set also contains two new overprinted and surcharged values of the same basic design:
SG 188 SC 112 1/2 d on 1d green-blue
SG 193 SC 117 9d on 1/- cerise
Question: Were the 1 d green-blue and 1/- cerise values ever used for revenue purposes (without any overprint)?

South Africa

Revenue: 1954-60 (page 122)
92 1/- Colors are pink and black

Cape of Good Hope

Revenue: 1876 (page 125)
100 12/- blue green is also found perforated 15 1/2 x 15 (B).

Trinidad and Tobago

Documents: 1908 (page 134)
3 6d is also found with die letter I

Zanzibar

Revenue: 1905 (page 135)
Unlisted 2R Overprinted "Revenue" on Sultan Seyyid issue (Don Duston)

British Virgin Islands



The \$25 1988 design reported in The British Caribbean Philatelic Journal, Sept. 1988.

1988
Unlisted \$25 Magenta, map of the BVI
Unlisted \$100 Blue, map of the BVI
These were described in the publication of the British Caribbean Philatelic Study Group a few years ago. I have not seen them myself. Can anyone verify their existence?

President's Letter

Continued from page 149

with stamps, showing the actual use. the articles in *The American Revenuer* describing this part of revenue philately often show great familiarity with the laws and regulations and the history of past efforts to describe the particular aspect being presented. Such articles have often spurred me to look again at my stamps from a new and different perspective.

As an exhibitor and a judge, I am aware that an overwhelming number of exhibits today are displays illustrating the second mentioned aspect of philately, that seeks illustrations and explanations for the printing and usage of the stamps. The rules for evaluating philatelic exhibits encourage and reward this type of exhibit. For the collector of the second kind, who collects one stamp of each catalog number,

these exhibits can be appreciated, but often they are really not what they would prefer to see among the exhibits. Many would prefer to see a complete country collection, one stamp of each catalog number. The National Philatelic Collection continues to display such collections in pull-out panels. I must confess to the pleasure derived in pulling out these panels to see examples of stamps that I never acquired for one of my postage stamp collections or perhaps have never even seen.

Our hobby needs collectors of both kinds. Information flows back and forth between both kinds of collectors and the result is the enriched hobby we all enjoy.

Ronald Leshner

continued from page 151

stamps which Forbin had given a separate set of numbers. Stamps for Public Welfare, Customs and municipal issues are the only categories that have their own series of numbers. There is also what must be considered a preliminary listing of taxpaid stamps covering tobacco products, various beverages and sugar. The editor solicits the input of catalog users—I take this as an indication that there will be future editions.

The layout and physical production of the catalog is excellent. Listings are in two columns in large sized type. The listings are of the Scott Catalog type with all listings containing

an illustration number keyed to the numbered illustrations. The illustrations themselves are computer scans of the actual stamps made at full size. The pages were printed on a higher resolution laser printer which allowed printing the illustrations as halftones with a small dot pattern, the results being of near photograph quality.

An addendum is already planned which will cover proofs and possibly papel sellada. This catalog will prove to be a welcome addition to the small but growing number of worldwide revenue catalogs.

Kenneth Trettin

***An Introduction To Revenue Stamps*, by Bill J. Castenholz (ISBN: 1-879767-04-X). 90 + vi pages, 5 1/2 x 8 1/2 inches, card cover, Smyth sewn, illustrated. Published by Castenholz & Sons, Pacific Palisades, CA. Available from the publisher or most revenue stamp dealers and literature dealers in the U.S. for \$6.50.**

This book should accomplish what Wildey Rickerson attempted to do with his *United States Revenue Stamps: collect them for profit and pleasure*. However, Bill Castenholz has done a number of things right—this book is well illustrated with good quality photos interspaced in the text. It is printed on quality paper with a sewn binding and plastic laminate on the card cover. Most of all, it is well written and easy to read. It presents U.S. revenue stamps with the enthusiasm that I know the author has for his collecting activities. It is an introduction for the non-revenue collector or the novice revenue collector. It is not a reference, there is no index; you will enjoy reading quickly through the text and looking at the illustrations, many of which are of scarce or interesting stamps.

In 14 chapters, some of which are only two pages (one of which is photos) the author covers the U.S. embossed revenues, the First, Second and Third issues, the 1871-75 proprietaries, the 1975-81 documentary and proprietaries, the 1898s, the reds, greens and silver tax, revenue stamped paper, private dies, beers, cordials and wines, playing cards, tax paid and state documentaries. Obviously coverage is superficial but the book tells and illustrates what there is to collect, what the stamps were

and how they were used and gives advice about how to collect them and how to specialize in various areas.

Downsides are few to this book. The First Issues and stamped revenue paper are covered in more detail than other areas (this reflects the author's areas of prime interest). Perhaps the biggest flaw is that "U.S." was omitted before the word "Revenue" in the title; the book ignores the entire world beyond the shores of the USA yet purports to be an introduction to revenue stamps without the proper qualifiers. [This flaw should soon be remedied with the expected appearance of another introductory book from the United Kingdom; together the two volumes should serve as a true introduction to revenues.] However, this is an excellent introduction to U.S. revenue stamps. Considering the publisher's price it is easy to recommend that all who collect this area have at least one copy on hand if not several to loan or give to non-revenue collecting friends. It might also be suggested to give copies to your local stamp club and public libraries.

Kenneth Trettin

There have been many books written on U.S. revenues, and every one adds something to the story that others may have missed.

The first issue that appeared in 1862 was intended to finance the War Between the States by putting a tax on things that never before or since have been taxed. The revenue stamp itself bore words to indicate where the money raised was to have originated. We find inscriptions on the stamps such as passage ticket,

bond, certificate and mortgage.

Soon after they appeared, officials concluded that the distribution of the stamps was impractical, since the seller would not be able to maintain a stock of stamps to fill each specific need that was encountered. The authorities told revenue stamp users to ignore the kind of revenue for which the stamp was issued and use them at random where a certain denomination was needed.

Well, not quite.

Patent medicines and cancer cures and other supposed remedies for the sick and infirm could only use Proprietary stamps, and most sensibly, the proprietary stamps could not be used for any other subject. Why? Perhaps the Internal Revenue simply wanted to know how much money went into Proprietary medicine. Simply by knowing the face value of those stamps that were sold, they had the figure.

It was in the proprietary field that one of the rarest stamps in this First Issue is found; one that is on want lists of almost every collector of revenues. The six cent Proprietary was needed by Charles Osgood & Son for their product, and there was no six cent Proprietary. A new issue of revenues, the Second Issue, was due in 1871 and Osgood did not want to wait. If Uncle Sam wants to collect six cents on every bottle of Osgood's medicine sold, then he should prepare a stamp...and he did. Osgood placed them on the bottle where the cork met the glass, and almost every one was torn when the bottle was opened. Thanks are due to the collectors of the time who used care in opening the bottle. The number of the stamps printed was 89,348 so one cannot call it scarce until condition enters the picture. *Scott's Specialized Catalogue* prices it (R31c) at \$1,750. At a Harmer sale in 1980 what is said to be the finest known example sold for \$11,000.

Prices on these early stamps depend on several things. Most evident is the cancel: a handstamp is worth much more than one that has been cut or punched. Besides, the stamps

themselves are found with paper folds, cracked plates and various shades, which change the price upwards or downwards. In the haste to get the stamps to the persons who would use them, they were sometimes delivered in an unfinished state. That is why almost every type of these stamps exists imperforate, part perforate or fully perforated. Many of these are sought on the original document, and the Castenholz book has a section on this practice.

This book goes to great lengths to tell the collector what to look for in the way of varieties and what they are worth. There is a section on multiples—at times a pair can be worth more than a block of another stamp.

Many documents bear famous names. Years ago I had some beautifully engraved stock certificates which I sold at one dollar each. One happy buyer told me that his document had the signature of the outlaw, Billy the Kid, who was a partner in the business, the one time he went straight. His autograph is worth several hundred dollars.

The Second and Third Issues were also beautifully engraved and the Internal Revenue had learned from the first issue that it was not necessary to give each stamp a name. While the highest value of the first series was \$200, the second series had the \$500 value regularly issued for use and a \$5,000 value which exists only in essay form.

The Second and Third Issues being bicolored, inverted centers are known, one (R151) being relatively common, insofar as U.S. inverts go. It lists at only \$325.

The book goes on, through the entire revenue field including all Proprietaries, the later documentaries, the Spanish-American War "Battleships," revenue stamped paper (only Federal issued, no state issues) and private die proprietaries (the Match and Medicine stamps). There are fabulous stories about all of these issues; the marvel is how it was done in fewer than one hundred pages.

Herman Herst, Jr.

Deadlines for future issues of The American Revenuer

The schedule for mailing camera ready copy to the printer for the next several issues of *The American Revenuer* is as follows: September 1994—September 12; October 1994—October 17; November-December 1994—November 21; January 1995—January 2; and February 1995—February 6.

Editorial copy and reservations for advertising space must be received by the Editor nine days prior to these dates for inclusion in that issue. Camera ready advertisements are due six days after the reservation has been made. The printer mails each issue approximately 7-10 days after the date given.

Collector's and Exhibitor's Forum

ARA U.S. sales circuits reactivated

The ARA is pleased to announce the reactivation of the U.S. sales circuit, effective September 1. The program has been completely revised, formulated along the lines of the American Philatelic Society sales circuit.

ARA U.S. sales circuit books will soon be printed and will be available in late August. They will resemble the APS books with sixteen bound pages. Five formats will be available. These should accommodate nearly all sizes of revenues, from the regular size first issues to the oversize items, such as taxpays. But only items will be accepted which can fit within the 4 3/4 x 7 1/4 inch borders.

Books will sell for 50¢ each, postpaid, regardless of format. Those submitting fiscal documents, such as stamped checks, for circulation should request blank books, and affix glassine envelopes to the pages to contain their material.

Members submitting books for circulation should use the categories shown on the circuit request form as a guide for the mounting of material. This request form will appear periodically on the TAR mailing wrapper. Likewise, circuits should be requested by these categories. These categories may be expanded as members' collecting interests are gauged and as material is available.

Members with material already mounted in uncirculated books of the homemade type in use when the circuit was managed by J. D. MacLeith may submit them for circulation until December 13, 1994. However, all material received after January 1, 1995, must be

mounted in the new circuit books.

Participants must use a rubber stamp to denote purchases. The stamp should show the member's name or initials and APS and/or ARA membership number. Your APS rubber stamp will suffice. This will eliminate damage caused by handwritten entries to fragile underlying items such as tissue paper match wrappers and tin foil tobacco taxpays.

Like the APS program, individual circuit books should contain material with a minimum net value of \$30 and a maximum of \$500. Circuits will be sent by the U.S. Postal Service only, insured for \$100, with the proof of insurance retained by the sender for four months. The ARA will insure the remaining circuit value through private insurance, the cost of which will be offset by a mandatory \$1.50 fee. This small fee will be paid even if no material is purchased. Route slips such as those used by the APS circuits will provide detailed instructions on forwarding ARA circuits.

This service is provided as a benefit of ARA membership, and thus is available only to members in good standing.

The 15% sales commission will cover expenses of this expanded and improved service. Each member with U.S. collecting interests is encouraged to participate. Sales circuits are an easy way to add to your collection and to dispose of duplicates and unwanted material.

Send all correspondence to Paul Weidhaas, ARA U.S. Sales Circuit Manager, Box 1890, Manhattan, Kansas 66502-0022.

The Revenue Journal of Great Britain—June 1994

Donald Duston, Clive Akerman, Mike Murray and Herbert Moll collaborated in an update of the the part Moll catalog of *The Revenue Stamps of Peru*. Other articles include a look at a possible Brazilian forgery of 1912-16, the tercentenary of the British Stamp Office, the Federate Malay States and the Straits Settlements 1935-41, the conclusion of the Colegio Stamps of Spain, and a telling of experiences collecting Guatemalan revenues by James Andrews.

Rounding out the issue are recaps of several

The June 1994 issue (Volume V Number 1) begins with the editor's musings about the rapid passing of time when one is having fun—editing a fledgling journal while their new society establishes itself. This leads into Mike Murray's "Revenue Stamps—The Beginnings." Murry discusses the revenue stamped paper introduced by Count Duke de Olivares, Minister of State for the Spanish Monarch Philip IV in 1637. This stamped paper is significant in that it carried a stated rather than an implied value.

society meetings and a look an approval sheet of Canadian bill stamps of long ago. *The Revenue Journal of Great Britain* is published quarterly by the Revenue Society of Great

Britain and is mailed to members as part of their membership. The society's ad appears in every other issue of TAR and contains dues information and addresses.

ARA Convention: Revenuers to die at Bocconcini

A Friday evening dinner has for some time been one of the high points of our annual conventions. This year will be no exception. ARA members will gather for our annual convention dinner on Friday, September 30 at Bocconcini, a beautiful Italian cafe-style restaurant reminiscent of a California wine gar-

den with ivory stucco, lush hanging vines and gorgeous flowers. The restaurant is located within the Sheraton Hotel/Valley Forge Convention Center complex. We will gather in the restaurant lounge starting at 7:00 p.m. and be seated for dinner about 7:30. The menu is as follows:

FRESH BREAD AND BUTTER

choice of soup

MINISTRONE or CREAM OF CRAB SOUP

choice of salad

HOUSE SALAD or CEASAR SALAD

choice of entree

BROILED SALMON WITH DILL CREAM

Fresh Salmon fillet topped with jumbo crab in a dill cream sauce

FILET MIGNON "TRICOLORE"

Tenderloin steak with red, green and black cracked pepper, in a sauce of brandy, veal stock and cream

VEAL PICCATA WITH SHRIMP

Sauteed veal and jumbo shrimp with capers and lemon butter sauce

CHICKEN BOLOGNASE

Marinated chicken breast with prosciutto and melted cheese

CAPPELLINI WITH SUNDRIED TOMATOES

Fresh angle hair pasta tossed with goat's milk cheese in a sweet cream sauce

choice of dessert

ZABAGLIONE or FRESH FRUIT

COFFEE, TEA and SOFT DRINKS

Advance reservations and choice of selections must be made by September 27. Cost is \$35 per person including tax and tip. Reservations may be made by contacting Eric Jackson

at P.O. Box 728, Leesport, PA 19533, phone (610) 926-6200, FAX (610) 926-0120, with your menu selections. We look forward to your joining us for a wonderful evening.

Cal-REV activities end second year

Cal-REV met July 16 at the Holiday Inn in San Francisco, a meeting that concluded their second year of activities. The program opened by new member Steve Hasegawa who discussed the general aspects of Japanese revenues as well as his original plating work. The work has taken 15 years and currently involves work on 300 different plates. Still the work on revenues has not advanced to the point of postage issues. Steve is working on a catalog which he hopes to publish in 1994.

Among the various stamps the speaker

showed the group were tobacco tax stamp in various colors. a Ma-Jong issue of which only two sets exist from several million that were produced. The 1923 earthquake issue was displayed along with several one of a kind World War II general issues that were discovered by the speaker in Los Altos, California, in 1973. It was a fascinating hour.

Bert Hubbard had his usual stamp show report. He covered six events and passed on interesting anecdotes; his favorite city on this trip was San Antonio. He always manages to

siphon out a few gems. In the last three years he has been to every state. This time Bert found a valuable duck stamp at the bottom of an accumulation.

Cal-REV's next three meetings will be Sep-

tember 3 at the San Jose Hyatt House, November 5 at Sacapex and December 3 at Penpex in Redwood City. For further information contact Jerry Lurie at 415-682-3020.

To the Editor...(U.K. TV licenses)

In the April TAR (1994 April; 48:75) Mr. Leshner describes the nature of "fee" stamps, with a number of examples including "The television stamps of Great Britain...for the fees paid to support public broadcasting." This is not strictly true. The television licenses and the radio licenses which came before them, buy the holder permission to operate certain types of electrical equipment. The following explanation has been lifted from *Catalogue of the Revenues Stamps of the United Kingdom...* by Roger Booth (page 558). "They are issued by the Home Secretary under the provisions of the Wireless Telegraphy Act 1949 (12/13 G. VI.

C.54) on payment of the prescribed fee. the licensee is entitled to install and use television

WIRELESS TELEGRAPHY ACT 1949
TELEVISION BROADCAST RECEIVING LICENCE Monochrome only / including colour General Form

This licence expires on the last day of **MARCH** 19**83**

1. The person named below hereinafter called "the Licensee" is hereby licensed subject to the terms, provisions and limitations set out in the Schedule—
 (a) to install apparatus for wireless telegraphy at the premises shown below, in so far as those premises are in the occupation of the Licensee.
 (b) to use the said apparatus for the purposes of receiving visual images sent by television from authorised Broadcasting Stations for general reception and from licensed amateur stations which can be exhibited by the said apparatus either in monochrome only or, if the licence includes colour, in any colour or colours.

2. (1) This clause shall apply where the Licensee occupies the said premises as a private residence.
 (2) The Licensee is hereby licensed to use for the purposes stated in paragraph (b) of Clause 1, whether or not in the said premises, apparatus for wireless telegraphy consisting of one or more portable television broadcast receiving sets, provided that when used otherwise than in the said premises, any such set is operated by a battery or batteries, wholly contained within the set and is not permanently installed in any premises or other place.
 (3) All members of the Licensee's family and domestic staff while in residence in the said premises (otherwise than in a part thereof which is not in the occupation of the Licensee) and all members of the Licensee's family so resident while living elsewhere for the purpose of receiving a full-time course of education at an educational establishment are hereby licensed, subject to the terms, provisions and limitations set out in the Schedule, (i) to install apparatus for wireless telegraphy at the said premises and to use the said apparatus for the purposes stated in paragraph (b) of Clause 1, and (ii) to use in accordance with paragraph (2) of this clause apparatus for wireless telegraphy consisting of one or more portable television broadcast receiving sets.

Mr. **G. C. AKERMAN**
92 SANDBROOK ROAD
LONDON
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Issued on behalf of the Secretary of State for the Home Department

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- c) TV Licensing can end or alter this licence by a written notice at any time.

This licence grants the permissions listed overleaf. Particular attention is drawn to the information on Refunds.

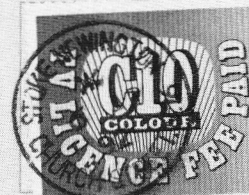
This licence applies to the person named below (the licence holder) and any member of his/her family and domestic staff while they are living with him/her at the address shown below.

This licence is not valid until it is properly stamped by the officer issuing it at a post office or at TV Licensing.

0834832005

MR G C AKERMAN
92 SANDBROOK ROAD
LONDON
N16 0SP

COLOUR



TV Licensing is the trading name of Subscription Services Ltd, a subsidiary of the Post Office Ltd.

and radio receiving apparatus on the terms set out and referred to in the licence." I enclose a 1983 license without the validating stamp and the 1993 equivalent.

For some years the fee included a component of excise duty though this was dropped from October 1963. It is true that the remainder, presumably less a collection charge, is

given to the BBC—but this does not make the license fee a fee "paid to support public broadcasting." HM Government merely gives away with the right hand what the right hand has collected instead of the more usual process of pulling it in with one hand and giving it away with the other.

Clive Akerman, ARA

Arbeitsgemeinschaft Fiskalmarken—first quarter 1994

The first quarter issue of *Arbeitsgemeinschaft Fiskalmarken* contains an article by Hanspaul Hager on "The Omzet Belasting Revenues" (value added tax revenues) of the Netherlands. First issued in 1933 these stamps saw wide use in the years before the Second World War. Additional single page articles are "The Albanian Railway Tax Stamps of 1915,"

"Rumänien: Deutsche Besetzung im WKI: Stempelpapiere" and "Ergänzungen zum Katalog D XI Berlin."

Articles in this publication are in German, English or a mixture of the two. For more information about this publication contact Martin Erler, Irschenhauserstrasse 5, Icking, D-82055, Germany.

The Penny Post—April and July 1994

Both the April and July issues of *The Penny Post* are at hand. This journal continues to show the evidence that there was an explosion of information on the subject of U.S. carriers and local posts waiting for a proper place to appear. The April issue features a research article on the Concord, New Hampshire, bicycle stamp by Gordon Stimmell. A companion article by Steven Roth investigates the Harrisburg Post Boy carrier service. A third article by Stephen Gronowski details the research he has done into Ricketts & Hall 2¢ Despatch of Baltimore. His survey of these stamps turned up seven known copies.

The July issue focuses on Gordon Stimmell's research into the removing of the photos of fake local post stamps in the Scott Catalog. Stimmell comments on the various questionable illus-

trations as well as many of just poor quality. His article then includes illustrations as they should appear at 200% of original size. Steve Roth contributed a piece about an American Letter Mail marking and a remailed and conjunctive usage from Chicago to Boston to Bangor, Maine.

Both issues contain installments from the Perry-Hall manuscript about various forgeries of local post stamps and covers. Additionally, both contain various short items and news about the Carriers and Locals Society. *The Penny Post* is published quarterly; each 7 x 10 inch issue contains about 32 pages and is very well illustrated. Information about membership can be obtained from John Halstead, Secretary, Carriers and Locals Society, 757 Chestnut Hill Road, East Aurora, NY 14052.

Atalaya—Summer 1994

Described as a magazine for cinderella buffs, the summer 1994 issue of *Atalaya* marks over 19 years for this semi-annual publication. Published in English by Christer Brunström (Kungsgatan 23, S-302 45 Halmstad, Sweden) this little publication has a worldwide readership. This issue is a collection of short but interesting items about cinderella stamps from around the world including literature (Lundy and Morocco local posts, forgeries, Zemstovs)

and "Odds & Ends" from Yemen, Occussi-Ambeno, Dispa, Patagonia-Araucania, Denmark Costa Rica and Czechoslovakia, and news of modern cinderellas. A free gift is normally enclosed with each issue.

A sample copy is available for US \$3.00; the new issue and twenty back issues for US \$20. Banknotes only are requested due to high bank charges. Write to Brunström at the address above.

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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.

William G Banfield, MD 5119, 15715 Avery Rd, Rockville, MD 20855, by Linn's. US-Scott Listed.

Leon G Benkovitz 5125, 9040 Pottawattami Dr, Skokie, IL 60076, by Linn's. US-Scott Listed.

Duane O Biglin 5126, 411 Eagle Point Rd, Rossford, OH 43460, by Linn's. United States.

Wallace A Craig CM5122, Box 3391, Fullerton, CA 92634, by Secretary. US-Scott Listed, Brazil, China.

L Evans 5129, Box 1221, Front Royal, VA 22630, by Secretary. US-Documentary, US-Proprietary, US-Proprietary Cancels, US-Future Delivery, US-Stock Transfer, US-Stocks on Documents.

Bruce L Ferguson 5120, 1006 Doric Circle,

Louisville, KY 40205, by Richard Friedberg. US-Documentary, US-Documentary Cancels, US-Stock Transfer, US-Wines, US-Silver Tax, US-Consular Fee.

Shaun G Harris 5127, 7075 SW 130th, Beaverton, OR 97008, by Linn's. United States, US-Taxpays, US-Telegraphs, US-Cinderellas, US-State.

Edward P Kelly 5128, 546 Helen St, Bartlett, IL 60103, By Linn's.

Robert E Kopperl 5130, 1047 Ironwood Circle NW, Grand Rapids, MI 49504, by Linn's. Canada, United States.

William E Lange 5123, 739 Tonawanda St, Buffalo, NY 14207, by secretary. Worldwide, United States, France, Germany, Japan.

Luther Parks III, 5121, 5536 Boots Ave, North Charleston, SC 29406, by Richard Friedberg. Christmas Seals, US-Documentary, US-Documentary Cancels, US-Documentary on Documents, US-Boating, US-Hunting Permit.

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, 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.)

James C Schelldorf 5118, 151 Pleasantview Dr, Suffield, CT 06078, by Richard Friedberg. Collector/dealer, Suffield Philatelics: Seals, United States.

J J Sullivan 5124, Box 1204, Church Street Station, New York City, NY 10008, by Linn's. US-Embossed Revenue Stamped Paper, US-Possessions, US-Postal Notes, US-Philippines.

Linda G Williams 5131, 2203 Chappell Lane, Missouri City, TX 77459, by Secretary. United States, Germany.

Highest membership number assigned on this report is 5131.

New Members

Numbers 5108-5109

Application for Reinstatement

Richard W Avery 4748, 192 Chester St, Chester, NH 03036, by Hugh J W Daugherty. US-1, 2, 3 Issues, US-Wines.

Reinstated from 1994 Non-Payment of Dues List

2186 Richard W Canupp

3628 Hugh T Carson

4613 Richard A Dallair

3842 James C Diracles

1061 Peter R Feltus
2965 Charles W Heckroth
2007 Richard H Hinline
4048 James I Hubler
2293 Robert N Hutcheson
CM1917 John Keck
1390 Mitchell K Krevor
1705 Michael T Mahler
3363 Timothy M McRee
859 Arthur J Mongan
525 Robert G Ramsey
3154 Jerry W Whorton, Jr

Deceased

1412 William M Fitch

Dropped for Non-Payment of Dues

1266 E C Kettenbrink, Jr

Membership Summary

Previous membership total	1195
Applications for membership	14
Application for reinstatement	1
Reinstated from 1994 NPD list	16
Deceased	-1
Dropped for non-payment	-1
Current membership total	1224

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1994 ARA Election Ballot

Return ballot to Bruce Miller, Secretary, 701 S. First Ave. #332, Arcadia, CA 91006 not later than Oct. 1, 1994.
Vote for not more than one for each office!

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Vice-President

☐ Eric Jackson

☐ Jack Golden

Secretary

☐ Bruce Miller

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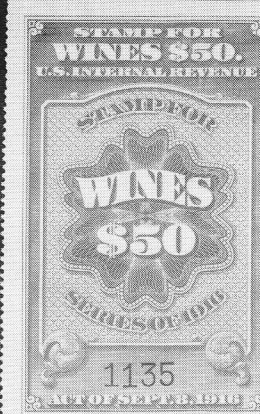
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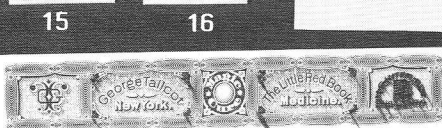


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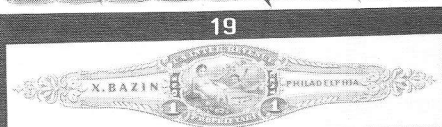
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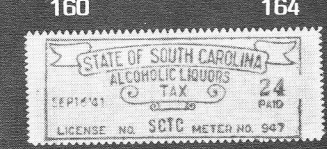
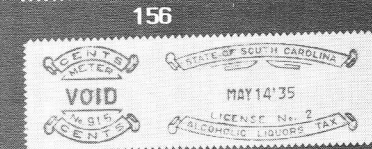
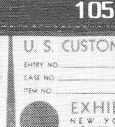
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CLOSING DATE: September 21, 1994

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UNITED STATES - Scott Catalogue Numbers

1	TELEGRAPH 3T1* F-VF couple pinholes	35.00
2	15T31* F	22.50
3	15T33 VF light soiling	12.50
4	15T43* VF pulled perf	12.50
5	15T09 unused, VF tiny abrasion PHOTO	110.00
6	15T018 unused, VF	14.00
7	TELEPHONE Pacific States/Sunset Telephone & Telephone Co., 1903 VF PHOTO	—
8	-1904 F PHOTO	—
9	-1905 10c, VF PHOTO	—
10	-1906 10c, VF PHOTO	—
11	-1906 25c, VF PHOTO	—
12	POSTAL SAVINGS PS4 nine examples affixed in Savings Card Form PS333/10, F-VF	9.00
13	POSTAGE CURRENCY #5, 5c Jefferson, imperforate, VF	17.50
14	FRACTIONAL CURRENCY 50c Third Issue (Hessler #1597), F	25.00
15	PROOFS & ESSAYS R2P3 india on card, XF PHOTO	55.00
16	R3TC trial color proof, black, india on card, VF PH	80.00
17	RO67TC trial color die proof in red, india on card, F-VF small crease, staining on back PHOTO	—
18	RO67TC trial color die proof, dark green on india, F PHOTO	—
19	RS240E plate proof on card with "U.S.I.R.," etc. obliterated, VF PHOTO	—
20	RT1E X. Bazin 1c plate essay, red on card, F-VF PH	—
21	REVENUE R101a VF small sealed tear PHOTO	150.00
22	Worcester, MA. City National Bank, Asylum for the Chronic Insane check with imprint "No Stamp Required," VF	—
23	Manuscript "I R" on 2c Bureau issue used on Philadelphia check, F	—
24	R177 cut cancel, F	40.00
25	R222* F-VF PHOTO	175.00
26	R228* double impression, F	7.00
27	R299 VF crease PHOTO	60.00
28	R383 cut cancel, VF light staining	5.50
29	R385 cut cancel, VG	45.00
30	R435 cut cancel, F-VF	25.00
31	R458 VF crease	10.00
32	R606 F-VF crease	50.00
33	R669 F-VF tiny sealed tear	70.00
34	RB37* F	30.00
35	RC4a cut cancel, F	5.00
36	RD126* F	11.00
37	RE58 VF appears unused, couple staple holes PH	40.00
38	RE148 F small faults	65.00
39	RE165 block of four, F staple holes, lt soiling, sm thin	80.00
40	RE195* VF PHOTO	50.00
41	RE199* F-VF	3.50
42	PLAYING CARDS RF2 VF	2.50
43	RF2a VF	3.50
44	RF4 F-VF PHOTO	40.00
45	RF5 Logan Printing House variety, F-VF usual crease PHOTO	650.00
46	RF9 black surcharge, VF thin	8.00
47	RF9c black surcharge, F thin	10.00
48	RF10 F-VF small faults PHOTO	55.00
49	RF10a F-VF	25.00
50	RF11* VF PHOTO	37.50
51	RF12c VF usual creases, light soiling PHOTO	150.00
52	RF14 F-VF light toning PHOTO	75.00
53	RF18 red surcharge, F	32.50
54	RF18a F-VF	27.50
55	RF19* F	7.50
56	RF21* F	15.00
57	RF22* F	10.00
58	RF24* F	10.00
59	RF24* F-VF	10.00
60	RF27* pair, unpriced in Scott PHOTO	—
61	RF28* VF	5.00
62	RF29 F couple short perfs PHOTO	75.00
63	RFV2 VF	40.00
64	Memorandum of Transfer of an Interest in Silver Bullion, June 9, 1954, bearing R621, 641, 658, 660, 677, and 681 (affixed by scotch tape), F-VF	—
65	RG96* F-VF PHOTO	65.00
66	RG119* VF few pulled perfs	20.00
67	TAX-EXEMPT POTATOES, 2 lb provisional booklet of two panes, pink covers with violet handstamp, VF	—
68	-50 lb provisional booklet of two panes, pink covers with violet handstamp, VF	—
69	-2 lb booklet of eight panes, manila covers with black printing, VF	—
70	-50 lb booklet of eight panes, manila covers with black printing, VF	—
71	RJA58b VF thin, light staining PHOTO	175.00

72	RJA64b F	45.00
73	RJA70a F-VF PHOTO	325.00
74	RM3 cut square, clear strike, CV as full document	150.00
75	RM114 cut square, sharp strike, CV as full doc	850.00
76	RM141 sharp strike on an 1800 estate inventory, rejoined along folds with archival tape	100.00
77	RM277a sharp strike on an 1816 promissory note, F-VF	10.00
78	RM509 clear strike on a 1793 import certificate for Geneva, VF	30.00
79	RN-A10 cut square strip of stamps, F	50.00
80	RN-B1 Mobile, AL. Smith, Newman & Co., Newton St. John, check, VF, Castenholz CV	6.00
81	RN-B1a New York, NY. William Topping & Co., receipt, VF one side unused	20.00
82	RN-B3 dark blue, right half of a rarely seen check, CV is for full document	15.00
83	RN-B3 New York, NY. National Citizens Bank, W. A. Ransom & Co., check, VF	15.00
84	RN-B4 Nyack, NY. Rockland County National Bank draft, VF	25.00
85	RN-B13 New York, NY. American Exchange National Bank, W. A. Ransom & Co. check, VF	40.00
86	RN-B20 New York, generic receipt, VF	9.00
87	RN-B20a New York, NY. William Topping & Co. receipt, small size, VF one side unused	10.00
88	RN-B20a New York, NY. William Topping & Co. receipt, large size, VF	10.00
89	RN-C13 Covington, KY. Northern Bank of Kentucky draft, interesting type of check protection, F soiling	15.00
90	RN-D1 Hartford, CT. Mercantile National Bank, Hamersley & Co. check, VF Castenholz CV	4.00
91	RN-G1 Tucson, AZ Terr. Pima County Bank draft, F-VF, Castenholz CV	25.00
92	RN-G1 Tombstone, AZ Terr. Agency Pima County Bank draft, F-VF, Castenholz CV	25.00
93	RN-G1 Savannah, GA. Southern Bank of the State of Georgia, John Flannery & Co. check, VF, Castenholz CV	6.00
94	RN-G1 Philadelphia, PA. Fidelity Insurance, Trust & Safe Deposit Co. check, black on blue laid paper, F-VF	—
95	RN-G1a New York, NY. Atwater, Asten & Co. draft, F-VF	35.00
96	RN-K5 Lexington, VA. Bank of Lexington, J. D. Davidson, Attorney at Law, check, VF	110.00
97	RN-T4 South Carolina Railroad Co. \$500 bond, F-VF couple small faults, Castenholz CV	150.00
98	RO14b F PHOTO	30.00
99	RO122b F couple short perfs	7.50
100	RO176d F	4.50
101	RS40c F-VF straight edge at left, few perfs added at lower right PHOTO	250.00
102	RS48c pale pink paper, VF thin PHOTO	225.00
103	RS111c VF small thin PHOTO	125.00
104	RS174c F PHOTO	175.00
105	RS264Ad F-VF small faults PHOTO	325.00
106	RU10a F couple short perfs PHOTO	70.00
107	RU12a F-VF	20.00
108	RU15b VF crease, short perf	5.00
109	RV11* VF light crease	27.50
110	RV11 VF no gum	27.50
111	RV15 F-VF no gum	17.50
112	RV17 F-VF no gum	15.00
113	RV29 F-VF no gum	25.00
114	RV48 VF no gum	22.50

BEER STAMPS Priester & Scott Numbers

115	38E (REA37e) F tiny thin	15.00
116	40F (REA39f), VF	10.00
117	42D (REA41d), F-VF	10.00
118	51B* (REA53a) F-VF	15.00
119	68 (REA62) F	5.00
120	75* (REA69) F crease	8.00
121	87B (REA79b) F-VF faulty	20.00
122	87D (REA79d) F	10.00
123	112B type 71 (REA100c) VG-F	50.00
124	195A (REA157) VF tiny stain	15.00
125	Rebate label, used on tobacco under Act of March 3, 1883, unused, VF small hole	—
126	U.S. CUSTOMS Exhibit Inspection label for the 1939 New York World's Fair, VF mint PHOTO	—
127	DISTILLED SPIRITS, Series of 1910 3 Gallons Non Beverage, F-VF	—
128	-Series of 1910 1 Gallon Non Beverage, VF varnished straight edge at top	10.00
130	-8 oz green, F-VF lt soiling, straight edge at left PH	15.00
131	-12 oz blue, F-VF straight edge at left	1.00
132	-13 oz olive, F short perf	10.00
133	-16 oz purple, F faults PHOTO	25.00

134	-24 oz orange, F-VF light soiling, straight edge top & right	20.00
135	-32 oz orange red, F straight top & left	20.00
136	OPIMUM ORDER FORM 2513 (Rev. 4/70) duplicate, yellow safety paper, VF	—
137	SPECIAL TAX STAMPS, Retail Liquor Dealer, 1903, used with five coupons, F faults	—
138	Retail Dealer in Fermented Malt Liquor, 1947 \$22, VF	—
139	Retail Dealer in Opium, Coca Leaves, Etc., 1941 \$3, VF tack hole	—
140	Owner of Automobile for Hire, 1924 \$10, faulty	—
141	Dept. of Agriculture, Meat Inspection 1891, J. W. Rusk signature, faulty	—

STATE REVENUE METER ESSAYS

142	State of America Liquor Tax .02 red on orange, VF PHOTO	—
143	-as above, .03 red on orange coil, VF	—
144	-as above, .20 red on pink, VF	—
145	-.05 black on orange, VF PHOTO	—
146	-as above, .09 violet on pink, VF	—
147	-as above, red on pink, VF	—
148	-as above, .20 green on green, VF	—
149	-VOID, black on pink, VF PHOTO	—
150	-as above, 2 1/2c red on pink, VF rust stain from paper clip	—
151	-as above, 10c red on orange, VF	—
152	-.00 red on pink, VF PHOTO	—
153	-as above, .00 red on green coil, VF	—
154	Missouri Liquor Tax .08 black on orange, VF PHOTO	—
155	-as above, .10 black on orange (Hubbard L45), VF PHOTO	25.00
156	North Carolina Wine Tax .00 red & green on yellow, VF PHOTO	—
157	-as above, 3.77 red & green on yellow, VF	—
158	-as above, 5.21 1/2 red & green on yellow, VF	—
159	-as above, 6.61 1/2 red & green on yellow, VF	—
160	North Dakota Liquor .42 3/8 red on pink, VF PHOTO	—
161	South Carolina Alcoholic Liquors Tax, VOID red on pink, VF PHOTO	—
162	-as above, VOID red on orange, VF	—
163	-24 red on pink, VF PHOTO	—
164	Virginia ABC Board, 00.00 red on pink, VF PHOTO	—
165	-as above, 3.31 red on pink, F-VF short perf	—
166	NEW YORK Egg Inspection, red & blue with red Specimen overprint, F-VF light soiling PHOTO	—
167	-red & blue, blue Specimen overprint, VF PHOTO	—
168	-black & red, red Specimen overprint, VF	—
169	HAWAII Scott #R1* F	7.50
170	R9* VF crease PHOTO	125.00
171	R11* F	7.00
172	R13* F	10.00
173	R14* F-VF	12.00
174	R15* F	27.50
175	R16* F	27.50
176	Kahului Railroad 6c red, unused, VF	—

DWI-U.S. VIRGIN ISLANDS - McRee Catalogue Numbers

177	R1* F	—
178	R2 F-VF thin, small stain	—
179	R4* F	—
180	R6* VG	—
181	R8* F-VF	—
182	R8* horizontal strip of three, RSM, double vertical perforations, F-VF	—
183	R21 F-VF few pulled perfs	—
184	R26* F-VF crease ending in sealed tears PHOTO	—
185	R27 F faults	—
186	R40a F-VF crease	—
187	R42* F	—
188	R43 F	—
189	R45* F	—
190	R46a* VF thin spot	—
191	R49* VF	—
192	R50 F-VF crease	—
193	R67* F-VF crease	—
194	RJ2 F-VF PHOTO	—
195	RJ4 VF couple short perfs PHOTO	—
196	RJ7 F-VF crease PHOTO	—
197	RJ15 F small tear PHOTO	—
198	RJ16 F small faults PHOTO	—
199	RJ17 F couple short perfs PHOTO	—
200	RJ18* upper right corner off	—
201	RJ20 F-VF pulled perf PHOTO	—
202	RJ37 F-VF light staining	—
203	RJ38 F-VF small faults PHOTO	—
204	RJ40* F-VF PHOTO	—
205	RJ50* F PHOTO	—
206	1RJ3 F crease	—
207	1RJ6 F light tone spots	—
208	1RJ4 VF impression from paper clip PHOTO	—
209	Ships Store Ashore, Naples, coupon good for one carton of cigarettes, booklet pane of three, VF couple tone spots	—
210	USA Federal Communications Commission Radio Telephone Operator License, Second Class, black on green, issued 1966, VF	—
211	RAILROAD BAGGAGE SERVICE stamps, group of 24 different, F-VF	—
212	MOVIE STAMPS 3c red, VF PHOTO	—
213	-3c dark blue, VF PHOTO	—
214	-3c olive green, VF PHOTO	—
215	-3c bright green, F PHOTO	—
216	-3c turquoise, VF PHOTO	—
217	-3c blue green, F-VF PHOTO	—
218	U.S. Office of Price Administration, Fuel Oil Ration Identification Folder, two different type of fuel ration coupons in large blocks, and the envelope they were mailed in, F-VF	—
219	-Sugar Purchase Certificate, OPA Form R306, F some fading	—

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—US old package express complimentary franks, prepaid stamps, labels and all collectible paper (no franked covers). Partial booklets and booklet panes especially wanted. Send photocopies and asking price or will trade for U.S. postal/cinderella booklet panes including EFOs. Bruce Mosher, Box 033236, Indialantic, FL 32903. *1181*

One gallon distilled spirits stamp w/2 line provisional overprint in red "Act of 1938 Tax \$2.25 per gallon." available for trade. I seek provisional overprints on beer stamps in return. Other trades for better quality stamps available. Send wants with list of beer stamps available. Mark Fionda, 159 Oak Street, Ridgewood, NJ 07450-2508. *1182*

50 different Indonesian TV, tobacco and ordinary revenues, or 20 different primitive and colorful Chinese Hell banknotes in exchange for any 250 large size postage stamps or 15 used pictorial telephone cards. Send your goods in a large thick envelope. Exchanges will be sent by registered mail. A. Soesantio, c/o Jalan Goa No. 3, Kebayoran-Baru, Jakarta-12110, Indonesia. *1183*

Wanted: Printed precancellations on First Issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1184*

The Spanish Philatelic Society invites participation in a newly formed Revenue Study Group. For details, contact A. J. Orville, 29 Shadow Lane, Great Neck, NY 11021-2510. *1185*

For Sale: U.S. RL1b NY Custom House 20¢ fee stamp half with full 20¢ stamp used together on piece for 30¢ rate. Tied to piece with purple paid cancel. A unique piece. Photo on request.

Minimum \$400.00 or best higher offer by October 3, 1994. H. Ritter, 68 Heatherwood, Norristown, PA 19403-1944. *1186*

Barber Match Company, 3¢ Black, #RO19b. Much nicer than average copy, no creases, thins, or scrapes. Small perf fault UL and 1/8 inch closed tear LR. Very fine appearance, no gum. \$60 postpaid, returnable any reason. Mint N.H. Ohio revenues of the 1930s, 20 different for \$5 postpaid. Phone (904) 448-6214. Dough Swisher, Box 52701, Jacksonville, FL 32201. *1187*

British Columbia Law Stamps. 17 different: van Dam's BCL26, 28, 29, 30, 31, 32a, 33, 34, 35a, 35b, 39, 40, 43, 44, 45, 50, 55. All used, in nice condition. van Dam retail is \$94.50. All for \$35.00, little more than value of BCL33 alone. Douglas Johnson, 1022 Sixth Avenue Southwest, Jamestown, North Dakota 58401. *1188*

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. *1189*

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. *1190*



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✓BEL-AIRE AUCTION #67 LATE SEPTEMBER

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If you are new to our company, please call, write, or fax us for a copy of this catalog.

✓MICHAEL E. ALDRICH AUCTION #40 OCTOBER

This auction will be held in New York. Material has been steadily arriving for this auction but we welcome any consignments which qualify for this sale. Consignments are accepted up until August 20th, 1994.

✓MATCH & MEDICINE NET PRICE LIST...JUST OUT

This list is hot off the press. We currently have the strongest Match & Medicine stock that we have ever carried. We welcome you to a copy of this amazing list. Send \$2.00 for postage & handling.

✓BOOTH HOLDER AT THE FOLLOWING SHOWS:

STAMPSHOW '94, Pittsburgh, PA- August 18-21

Philadelphia National Stamp Exhibition, King of Prussia, PA- October 1-3

Postage Stamp Mega-Event, Madison Square Garden, NY- November 3-6

Metropex Stamp Show, Saint Paul, MN- November 26-27

✓BLACK DIAMOND MAIL SALE

(THIS SALE INCLUDES WORLDWIDE MATERIAL) OCTOBER

This is our 2nd mail sale which encompasses worldwide material. You will find an extensive showing of U.S. Revenues in this mail auction as well. This catalog will feature more photographs than our first sale which should prove to be helpful to all past and future bidders.

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United States Revenues

WINE STAMPS

8/94

All stamps are in fine or better condition unless noted otherwise. Your satisfaction is guaranteed; any stamp purchased from me is returnable for any reason for a prompt and courteous refund.

Scott #	Mint	Used			
RE1	.75	—	RE58	—	40.00
RE2	.50	.25	RE59	—	125.00
RE3	.45	.30	RE60	3.00	.30
RE4	2.50	1.25	RE61	7.50	2.00
RE5	—	3.00	RE62	1.50	.30
RE6	3.25	1.00	RE63	10.00	5.00
RE7	2.50	1.50	RE64	—	.50
RE8	1.00	.50	RE65	2.50	.15
RE9	5.50	3.00	RE66	—	3.50
RE10	3.75	1.50	perfin	—	2.00
RE11	3.00	2.75	RE67	—	.25
RE12	4.00	1.50	RE69	—	.15
RE13	12.50	7.50	RE70	—	.15
RE14	3.00	.75	RE71	5.00	.15
RE15	5.00	.20	RE72	11.00	—
RE15a	—	125.00	RE73	4.50	.25
RE16	6.00	—	RE74	7.50	.15
RE17	3.75	2.50	RE75	12.50	.30
RE18	.25	.15	RE76	—	.15
RE19	40.00	—	RE77	—	1.50
RE20	.15	.15	RE78	—	4.00
RE21	2.50	—	RE79	—	150.00
RE22	.85	1.00	staple holes	—	100.00
RE23	12.50	10.00	RE80	35.00	4.00
RE24	.50	.30	RE81	30.00	7.00
RE25	2.00	.45	RE82	—	15.00
RE26	.50	.15	RE83	110.00	80.00
RE27	.75	.35	RE83A	.75	.20
RE28	—	.75	RE84	.55	.30
RE29	—	11.00	with gum	2.50	—
RE30	—	3.00	RE85	.65	.15
RE31	60.00	—	RE86	1.00	.75
RE32	.35	.35	RE87	6.00	5.00
RE33	4.00	3.50	RE88	1.75	.50
RE34	.30	—	with gum	2.00	—
RE35	1.50	.75	RE89	1.75	.50
RE36	7.50	—	RE90	5.00	4.00
RE37	1.25	.40	RE91	—	.15
RE39	1.75	1.75	with gum	2.50	—
RE40	24.00	—	RE92	.60	.15
RE41	.30	.25	RE93	1.75	.50
RE42	3.00	3.00	with gum	5.00	—
RE43	3.25	2.25	RE94	2.25	.15
RE44	20.00	—	RE95	.50	.15
perfin	—	8.00	with gum	4.00	—
RE45	.60	.40	RE96	1.50	.15
RE46	—	2.00	RE96A	100.00	3.00
RE47	35.00	27.50	RE97	.75	.15
RE48	.75	.55	RE98	1.50	.15
RE49	7.00	5.00	with gum	3.00	—
RE50	9.00	3.00	RE99	1.25	.15
perfin	—	2.00	RE100	1.75	.15
RE51	25.00	—	RE101	1.60	.15
RE52	1.75	1.25	RE102	—	.25
RE53	1.00	.20	RE102A	12.50	2.00
RE54	3.25	—	RE103	—	1.50
RE55	—	.25	RE104	16.00	11.00
RE56	—	35.00	RE105	27.50	15.00
RE57	150.00	45.00	RE106	30.00	—
			RE107	27.50	7.50

RE107D crease	—	250.00	RE161	225.00	165.00
RE108	.80	.50	RE162	—	70.00
RE109	2.00	—	staple holes	—	50.00
RE110	2.50	—	RE163	—	70.00
RE110a	125.00	—	staple holes	—	40.00
RE111	1.10	.75	perfin	—	20.00
RE112	5.00	—	RE164	—	30.00
RE113	5.00	4.50	staple holes	—	20.00
RE116	3.00	2.25	perfin	—	17.50
RE117	2.50	2.25	RE165 staple holes	—	12.50
RE118	3.00	2.50	perfin	—	8.50
RE120	8.00	—	RE166	—	150.00
RE121	4.75	3.50	perfin	—	35.00
perfin	—	2.00	RE167 staple holes	—	150.00
RE122	10.00	—	RE170 staple holes	—	1250.00
RE123	4.50	1.00	RE171 staple holes	—	150.00
RE124	5.00	5.00	RE173	4.00	1.50
RE125	7.00	6.00	staple holes	—	1.00
RE126	25.00	—	perfin	—	1.00
perfin	—	12.50	RE174	7.00	2.00
RE127	5.00	2.50	perfin	—	1.00
RE128	10.00	—	RE176 staple holes	—	50.00
RE129	125.00	7.50	RE178	—	45.00
RE130	6.00	1.75	staple holes	—	35.00
RE131	4.50	.15	RE180	10.00	—
RE133	1.25	.15	perfin	—	2.00
RE134	—	6.50	RE181	—	3.75
RE135	3.00	.15	staple holes	—	2.00
RE136	2.50	.15	RE183	55.00	—
RE137	6.00	.20	RE184	30.00	20.00
RE138	—	5.00	RE185	100.00	—
RE139	10.00	7.50	RE186	16.00	15.00
perfin	—	5.00	RE187	110.00	—
RE140	3.50	.15	RE188	90.00	—
RE141	10.00	1.00	RE189	125.00	—
RE142	—	7.00	RE190	3.75	.65
RE143	—	45.00	RE191	4.00	—
RE144	16.00	.15	RE192	12.50	4.00
RE145	12.50	.15	RE193	3.75	.65
RE146	6.00	.15	RE194	120.00	—
RE147	1.75	.15	RE195	50.00	—
RE148	110.00	65.00	RE196	4.25	.45
RE149	10.00	1.00	RE196a	45.00	15.00
RE150	—	50.00	perfin	—	7.50
RE151	3.00	.15	RE197	175.00	—
RE152	55.00	—	RE198	30.00	—
RE153	9.00	1.00	perfin	—	4.00
RE154	70.00	35.00	RE198b	75.00	25.00
RE155	—	27.50	perfin	—	12.50
RE156	—	6.00	RE199	3.50	.50
RE157	25.00	5.00	RE200	3.50	—
RE158	—	3.00	RE201	60.00	30.00
staple holes	—	2.00	RE202	225.00	—
RE159	15.00	10.00	RE203	17.50	7.00
RE160	20.00	.50	perfin	—	4.00

All stamps are subject to prior sale. As many stamps are in short supply, alternate selections are appreciated. Payment with order please. Refund checks are sent for items that are sold out. I do not issue credit slips. I also 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!

MAY I HAVE YOUR WANTLIST FOR U.S. REVENUES?

ERIC JACKSON

member ARA ASDA APS

610-926-6200 FAX 610-926-0120

P.O. Box 728

Leesport, PA 19533