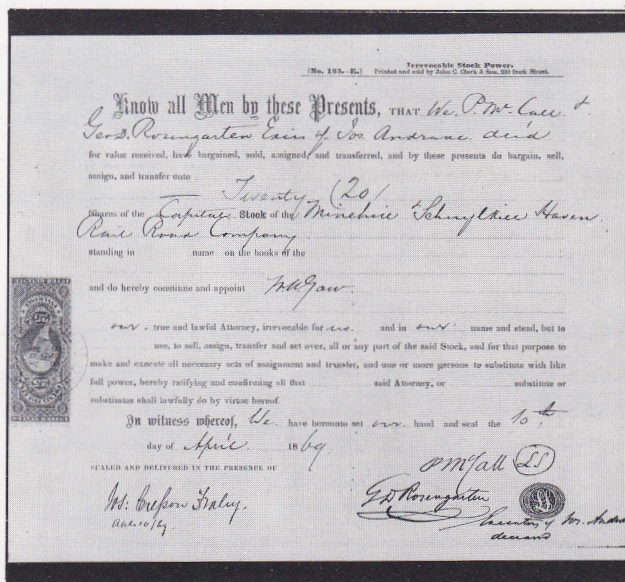


The American Revenuer

IN THIS ISSUE:

Stock transfer documents of the Minehill and Schuylkill Haven	108
East African passport and airport departure tax stamps	115

A group of over 300
Civil War era stock transfer documents were examined.
The results of the study, inside, page 108.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

APRIL 1996

Volume 50, Number 4
Whole Number 484

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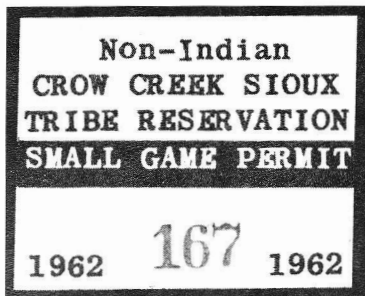
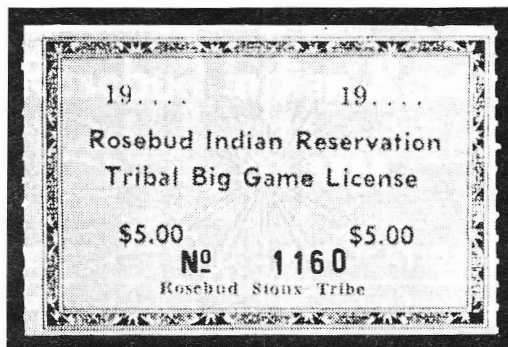
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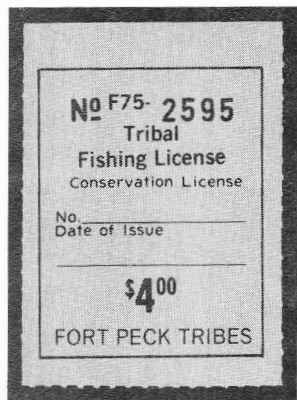
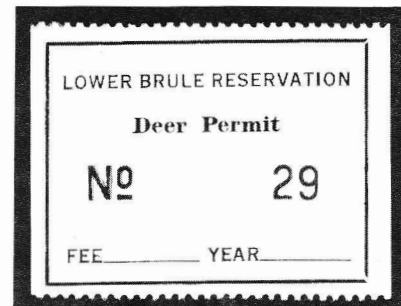
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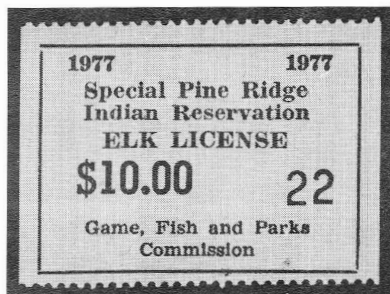
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President's Letter

Ronald E. Leshner, ARA President

Last month I asked ARA members to respond to my e-mail address and have already heard from about half a dozen who had not listed their e-mail address in the ARA directory published last fall. I responded to one of those members that I had not found a lot about revenues on the internet. Frankly, I have been a bit disappointed. In all fairness I should mention that two of our members, Jerry Burkhart and Steve Levitt (under his business name CELMARK), have sites which feature revenues. Both can easily be found in Joe Luft's philatelic resources found on the web. In addition to these, member dealers Joel Rind and Eric Jackson respond to a lot of e-mail inquiries. If there are other ARA member dealers who are using e-mail or have web sites, I invite you to send me an e-mail message (rl0005@epfl2.epflbalto.org) and let me know what you are doing. I will be happy to pass it along to the membership via this letter.

I am not ready to give up on this potentially valuable resource. My own use is primarily e-mail; it's proven quite useful recently in keeping up with the rapidly changing discovery of a new user of the type O revenue stamped paper. Prior to this recent discovery of an Iowa user, I doubt there were more than 15 documented examples. Seems that the marketer of the find though

he could feed a different story to various dealers. Amazing how quickly the information got around the country (Connecticut, Pennsylvania, Maryland, Tennessee, Missouri, Montana, California). The original find was a mere six pieces, which soon grew to 16, then 21, and now stands at 56! E-mail was a valuable resource in keeping up with the latest count.

What should collectors do when we find misidentified stamps in a dealer's stock?

I saw a nice plug for the ARA in a new column entitled "Tax Collector" in the April 8, 1996, issue of *Stamp Collector*. Coupled with Richard Friedberg's long running column in *Linn's Stamp News*, that gives revenues an excellent presence in the two weekly stamp papers with the largest circulations. As I have written several times recently, revenues are on the rise in popularity and visibility. No longer are they a hidden and unseen part of the hobby.

Roscoe Irwin's (the nom de plume of the author of "Tax Collector") observation about the frequently encountered misidentification

Letter page 125

THE AMERICAN REVENUER

The Journal of International Fiscal Philately

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Stock transfer documents of the Minehill & Schuylkill Haven:

an analysis of first and second issue revenue stamps

by Gary Giroux, ARA

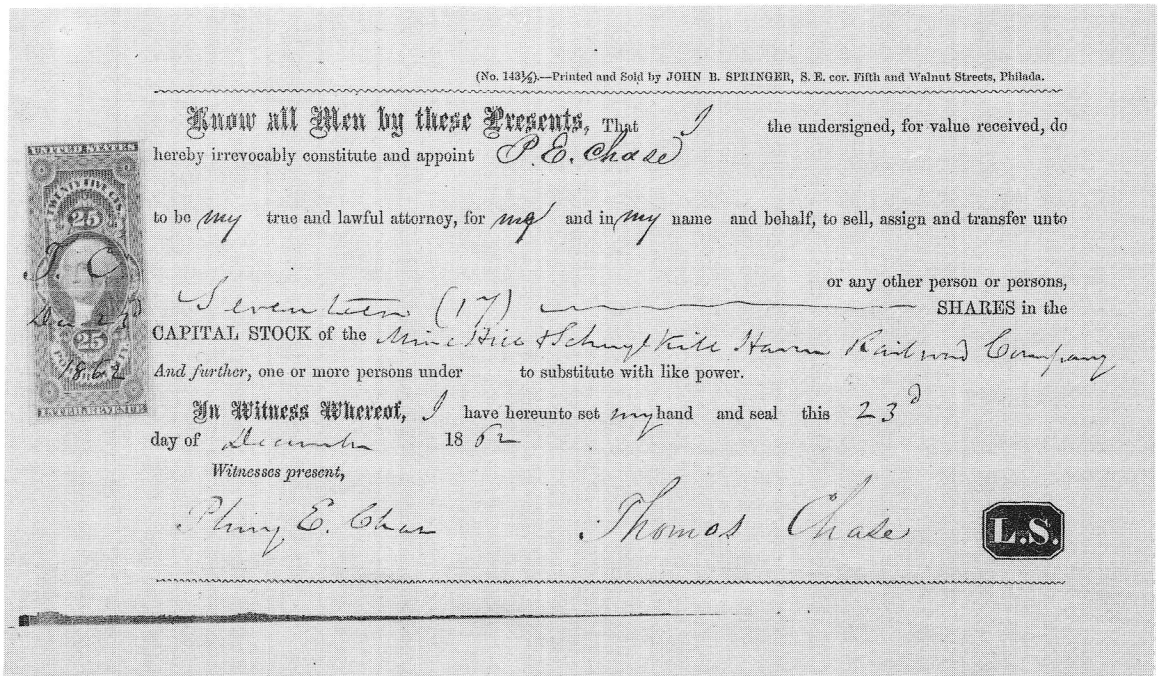
Over 300 stock transfer documents for the Minehill and Schuylkill Haven Railroad Co. for the decade 1862-1872 were acquired at auction. A 25¢ tax was required on these transactions, to be paid by revenue stamps. The revenue stamps of this period were produced by Butler and Carpenter (1862-68) and, after the death of Butler, by Joseph R. Carpenter (1868-75). A separate 25¢ Power of Attorney (Scott R48) was available and the tax rates remained unchanged over this period. These documents provide an opportunity to analyze the use of revenue stamps over their first decade of use.

The stock transfer tax

Schedule B of the 1862 Tax Act listed the

stamp duties for documents, which stated: "Power of attorney for the sale or transfer of any stock, bonds, or script, or the collection of any dividends or interest thereon, twenty-five cents." This tax became effective with the start of the new federal fiscal year, October 1, 1862. It remained in place until most documentary taxes were repealed with the 1872 Act, effective October 1, 1872.

The 1862 Act specified that stamps were to be used only for the designated duty (Sec. 96). This requirement was relaxed with the December 25, 1862, Act, Which allowed any documentary stamps of the same value to be used. Persons were subject to a \$50 fine for evading the tax (Sec. 95). Also under Sec. 95: "...the person using or affixing the [stamp] shall write thereupon the initials of his




The first stock document from MSH, dated December 23, 1862, with R48a.


Know all Men by these Presents, That *I* the undersigned, for value received, do hereby irrevocably constitute and appoint *John Macalester Ho* to be *my* true and lawful attorney, for *me* and in *my* name and behalf, to sell, assign and transfer unto or any other person or persons, *Fifty* SHARES in the CAPITAL STOCK of the *Mine Hill of Schuylkill Haven R.R. Co*

And further, one or more persons under to substitute with like power.

In witness whereof, I have hereunto set *my* hand and seal this *Twelfth* day of *August*, 1864.

Witnesses present,
John Cresson

Samuel B. Cresson 



name, and the date upon which the same shall be attached or used so that the same may not again be used." Consequently, the 25c Power of Attorney stamp (R48) should be seen on stock transfer documents with initials and date. Since the specific use requirement was later eliminated, later documents could have any 25c stamp (or any combination of lower value stamps that added up to this amount).

Minehill and Schuylkill Haven Railroad Company

The Pennsylvania State Assembly granted a charter to establish the Minehill and Schuylkill Haven Railroad Company (MSH)

in 1828, with capital of \$25,000 to "constitute a railroad from the canal at Schuylkill Haven, up the valley of the West Branch to the coal seams in the Mine Hill, a distance of nine miles." Track construction was completed in 1831 at a cost of \$186,000. Coal was hauled in cars pulled by horse and mule teams, 17 1/2 thousand tons in 1831.


This was one of the first railroads chartered in the U.S. The first railroad (common carrier) was the Baltimore and Ohio, chartered in 1827. It, too, initially used horse and mule teams, but was the first to experiment with a locomotive, the Tom Thumb, in 1830.


The MSH lines were expanded as new coal

Stock transfer from 1864, witnessed by John Cresson, President of the MSH, with R47c.

Know all Men by these Presents, That *I* for value received, have bargained, sold, assigned and transferred, and by these presents do bargain, sell, assign and transfer, unto *Sam. Mason* *One hundred* Shares of the *Mine Hill Schuylkill Haven Rail R. Co* Stock and do hereby constitute and appoint *S. M. Davis* *my* true and lawful Attorney irrevocable, for *me* and in *my* name and stead, but to use, to sell, assign, transfer and set over, all or any part of the said *Stock* and for that purpose to make and execute all necessary acts of assignment and transfer, and one or more persons to substitute with like full power, hereby ratifying and confirming all that *my* said Attorney or *his* substitute or substitutes, shall lawfully do by virtue hereof.

In witness whereof, I have hereunto set *my* hand and seal the *12th* day of *March* one thousand eight hundred and *Sixty four*

Signed, Sealed and Delivered }
in presence of }
S. M. Davis 



Stock transfer from 1864, with the 100 shares sold to Samuel Mason, Treasurer of the MSH, with R48c.

Table I

Survey of Stock Transfer Documents
The use of 25¢ Power of Attorney stamps, R48

Year	Power of Attorney imperforate	Power of Attorney perforate	Total No. of Documents	Comments
1862	2	0	2	
1863	76	24	122	
1864	1	25	70	
1865	0	5	8	
1866	0	1	1	
1867	1	0	12	
1868	1	0	5	
1869	0	2	19	
1870	0	1	13	
1871	0	0	28	9 2nd Issue
1872	0	0	22	21 2nd Issue
Totals	81	58	305	

Entirely hand
written stock
transfer from
1867, appoint-
ing Samuel
Mason as
attorney to sell
29 shares,
with R47c.

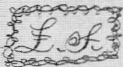
The Power of Attorney stamp was widely used only in 1862-3. After that, other stamps were used. This is consistent with the application of the law, which initially required the matching title as well as rate



Know all men by these presents, that
I the undersigned, for value received do hereby
irrevocably constitute and appoint Samuel
Mason to be my true and lawful attorney for
me and in my name and behalf, to sell, as-
sign and transfer unto

or any other person or per-
sons Twenty-nine shares in the Capital
stock of the Minehill & Schuylkill Haven
Rail road Company. And further one or
more persons under him to substitute with
like power.

In witness whereof I have hereunto set my
hand and seal this 23rd of 3rd Mo. 1867

James B. Comfort 
 Witnesses present
 James B. Comfort
 Edward Comfort

fields were opened. Locomotives were first acquired in 1847, requiring improved infrastructure. During 1863 1.5 million tons of coal were hauled, a total 25 million tons over 32 years (1831-63). The end of the line connected to the docks of the Schuylkill Navigation Co. or the rail of the Philadelphia & Reading Railroad Company at Schuylkill Haven. The Minehill & Schuylkill Haven (MSH) was acquired by the Philadelphia & Reading in the 1930s. Thus, the MSH continued in existence for over 100 years.

The initial \$25,000 in stock (1828) was subscribed by local coal land owners and company managers. As more capital was needed, mortgages were obtained from Philadelphia "capitalists." The mortgages were convertible to common stock. The stock traded on the Philadelphia Stock Exchange, the first stock exchange founded in the U.S. (1790) and the premier stock exchange at the time the company was chartered.

During 1863 the Schuylkill Haven & Lehigh River Railroad was acquired by the MHS. MHS stock prices rose from 48 ½ at the start of 1863 to 62 ½ in December. This stock price and merger activity probably explains the large volume of stock transfers in 1863.

Know all Men by these Presents, THAT We, *P. W. Cull* & *G. S. Rosengarten* Execs of *Jos. Andrus* deid for value received, have bargained, sold, assigned, and transferred, and by these presents do bargain, sell, assign, and transfer unto

Shares of the *Twenty (20)* Capital Stock of the *Minchic Schuyler Haven* Rail Road Company standing in name on the books of the

and do hereby constitute and appoint *J. M. Gaw*

our true and lawful Attorney, irrevocable for *us* and in *our* name and stead, but to use, to sell, assign, transfer and set over, all or any part of the said Stock, and for that purpose to make and execute all necessary acts of assignment and transfer, and one or more persons to substitute with like full power, hereby ratifying and confirming all that said Attorney, or substitute or substitutes shall lawfully do by virtue hereof.

In witness whereof, We have hereunto set *our* hand and seal the *10th* day of *April* 18 *69*

SEALED AND DELIVERED IN THE PRESENCE OF

W. C. Bacon Notary
April 10/69

J. M. Gaw (Signature)
G. S. Rosengarten (Signature)
Secretary of *Jos. Andrus* deid



Table II

Survey of Stock Transfer Documents

The use of 25¢ First Issue stamps on stock transfers

Stamp	Imperforate	Part perforate	Perforate	Total
Bond, R43	0	1	3	4
Certificate, R44	6	8	7	21
Entry of Goods, R45	0	0	13	13
Insurance, R46	1	0	11	12
Life Insurance, R47	0	2	26	28
Power of Attorney, R48	81	1	58	140
Protest, R49	0	0	1	1
Warehouse, R50	0	0	1	1
Total	88	12	120	220

Although the Majority of the documents had the 25¢ Power of Attorney, all eight 25¢ stamps were represented in this group. In total 80 non-Power of Attorney stamps were used, including seven imperforates and eleven part perforates.

Stock transfer from 1869, with R47c and blue Gaw, Bacon & Co. handstamp (Gaw was acting attorney). Most of the stamps had manuscript cancels. Only 18 had handstamp cancels, one before 1864.

Perforate, Imperf and part-perf stamps

Initially, all First Issue revenue stamps were to be perforated and the early stamps were. The 1¢ and 2¢ Proprietary stamps (R3 and R14, respectively) were first delivered September 27, 1862, and most other stamps were delivered by the end of 1862. The 25¢ Power of Attorney was first delivered November 15. Butler and Carpenter had difficulties keeping up with demand, since their perforating equipment was inadequate for the vast quantities of stamps needed. The firm was authorized by the Treasury Department to temporarily deliver stamps imperforate or partially perforated to meet demand. According to the *Boston Revenue Book*, R48 (the 25¢ Power of Attorney) was issued both imperforate and part-perforate at the sides (but not top and bottom).

Stock transfer from 1872 with 5 5¢ uncanceled Certificates (a horizontal strip of 3 and 2 singles). Multiple stamps were not common, but one or two were found for most years (plus four in 1863 and six in 1872).

The earliest stock transfers (two in this lot) were from December 1862. Both had 25¢ Power of Attorney imperforate (R48a) stamps. The majority of the stock transfers reviewed were from 1863 (126) and 1864 (74). Of the 101 documents from 1863 with 25¢ Power of Attorney stamps, 76 were imperforate. However, in 1864 only 26 documents used Power of Attorney stamps and 25 were perforated. During 1863 compliance was close to 100%, both in terms of stamps and cancels (see Tables I and II).

None of the stock transfer documents was for the sale of stock by MSH managers. However, company managers were involved in

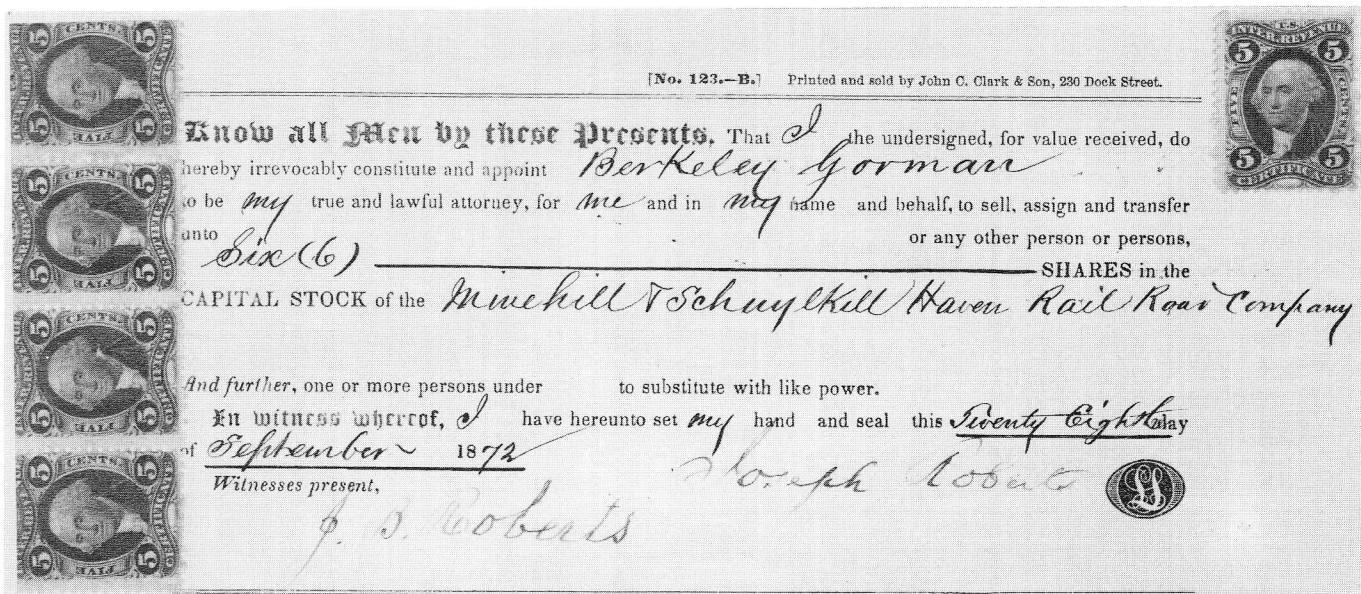
stock trading. Five documents involved Samuel Mason, both as a purchaser of stock and acting as attorney for stock transfers. Samuel Mason was the Treasurer of the MSH at the time. One document was witnessed by John Cresson. He was one of the original managers when the railroad was chartered and President of the company in 1864.

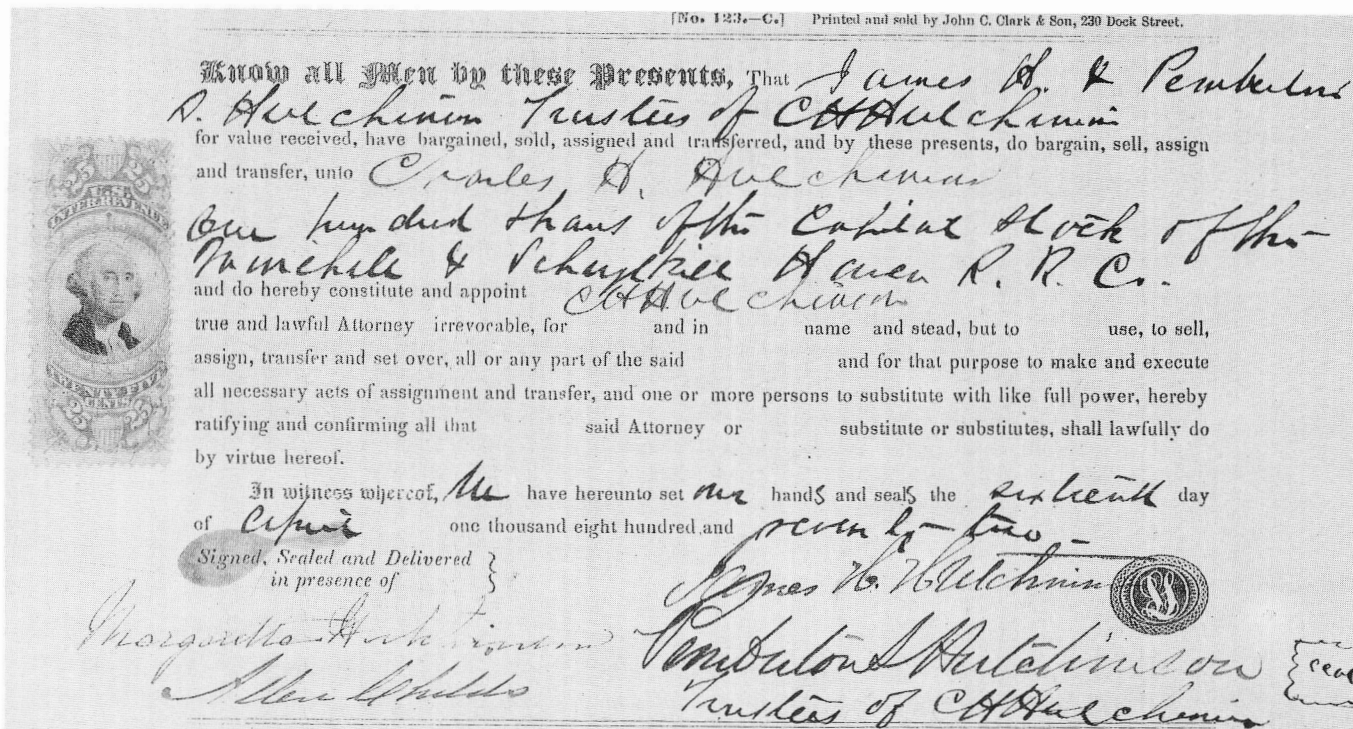
Second and Third Issues

The Second Issue 25¢ stamp (R112—there were no titles on Second and Third Issue Stamps) gradually replaced First Issue stamps during 1871-2. Of the 28 1871 documents, nine bear R112. During 1872, 15 of 28 carry R112, six have Second and Third Issue multiples adding up to 25¢, and the final document has a combination of First and Third Issue stamps.

Violations and multiples

Eighteen documents were missing stamps. However, in most cases the document appears to be cut, suggesting that the stamps were removed. Consequently, there is no solid evidence of evading taxes. There were several stamps that had either no cancellation or incomplete cancels. A total of 26 First issue stamps had no cancels, 14 from 1870 or later. There were few violations in the first year or two. Ten First Issues had incomplete cancels, either missing initials or date. In most cases names and dates were on the





document, suggesting that the originators considered this information on the stamp redundant. Violations on Second Issue stamps were rampant. Of the 30 Second Issue stamps, 13 had no cancel and 4 incomplete cancels (a total of 57% with violations).

Multiple stamps on stock transfers were not common. In total, 21 documents (7%) had multiples. the use of multiples was not a violation by the beginning of 1863. Despite that, only four stock transfers from 1863 (3%) had multiple stamps. In contrast, six 1872 documents (27%) had multiples.

Conclusions

This lot of stock transfer documents on a single company covered the entire period of Civil War revenue stamps for power of attorney (and most other stamp-related taxes). This allowed an opportunity to review certain aspects associated with the use and administration of these stamps on documents. It is not known whether this represents all stock transfers for the MSH for this period. If so, stock trading varied substantially over the period, from the banner year 1863, to only a single trade in 1866, to higher trading levels beginning in 1869. The use of the 25¢ Power of Attorney imperforate (R48a) is well

documented to 1863 use. The wide use of the Power of Attorney stamp also generally was limited to 1863-4, with other 25¢ stamps increasingly common beginning in 1864. Cancellation violations were common for the 1870s, but uncommon in the early years.

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 Toppan, G., H. Deats and A. Holland. *An Historical Reference of the Revenue Stamps of the United States*. Boston: Boston Philatelic Society, 1899. Reprinted as *The Boston Revenue Book*. Pacific Palisades, CA: Castenholz and Sons, 1990.
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Stock transfer from 1872 with R112, which was uncanceled.

Collector's and Exhibitor's Forum

Newfoundland cigarette label is listed

Jerry Lurie has provided information about the Newfoundland cigarette stamp pictured in the March issue of *The American Revenuer* (50:100). He notes that the stamp is number NT163 as listed in Lee W. Brandon's 1976 *Catalogue of Tobacco Taxpaid Stamps of Canada and Newfoundland*. This stamp was valued at \$5.00.

Brandon lists three others with a similar design, those being NT163TP (no value, no

control number), NT163CP (overprinted Cancelled with 7mm black gothic letters in the upper panel) and NT163A (control number in upper panel (error)). These three are valued at \$6.00 each. There are also four other stamps in this series with the value of "20 Cigarettes" in the upper panel and a control number in the lower. They are numbers NT164-NT167 and are valued at \$6 - \$9 each.

ARA Foreign Sales Notes

Can you believe it that some of our past members did not request return of their sales books when discontinuing membership nor provide changes of address. ARA Foreign Sales would appreciate help from members in locating the following people:

Eugene Engman, Sarasota FL

Arne Soland, Portland OR
Terrence Twibble, England

Members can obtain a current list of revenue packets and documents for a SASE. Duane F. Zinkel, 2323 Hollister Ave, Madison WI 53705.

Duck Tracks—1st quarter 1996

The first quarterly 1996 issue of *Duck Tracks* has a cover story about the first duck stamps issued by Spain. They are issued by the Hunter's Federation of Spain (a quasi-governmental agency) and are required to validate Spanish hunting licenses. Other news items tell of the duck gallery sponsored by Jeanette Rudy, to be opened soon in the Smithsonian's National Postal Museum; the design of the 1996 Florida duck stamp; and news about the upcoming auctions of the E. L. Vanderford collections by Sam Houston Duck Co.

In regular columns, Tom De Luca tells about the upsurge in popularity of duck

stamp first day covers and Michael Jaffe reviews the 1996 *Specialized Catalog of U.S. Non-pictorial Waterfowl Stamps* by David Torre. Another interesting article is the second annual duck stamp poll conducted by the National Duck Stamp Collectors Society, which publishes *Duck Tracks*. This is interesting in that it illustrates all of the U.S. state issued stamps required to hunt waterfowl.

Subscription to *Duck Tracks* is by membership in the NDSCS. Annual dues are \$20. Information about membership can be obtained from the society's secretary Anthony J. Monico, Box 43, Harleysville, PA 19438.

The Check Collector—January-March 1996

The January-March issue of *The Check Collector* is now in the hands of subscribers. In "Something Old, Something Blue" Ed Lipson tells about the Type K4 revenue stamped paper imprint in pale blue (which he says matches Pantone 290C). [The

Pantone system, by the way, is a good system for describing colors. The system is used by most printers and graphic designers and artists to indicate and reproduce colors with a high degree of accuracy.] Another revenue
Forum/ page 121

East African passport and airport departure tax stamps

by Regis Hoffman, ARA

Introduction

The East African nations of Kenya, Uganda and Tanzania have a lengthy history of assessing taxes or duties on the foreign travel of its residents. In these nations' early days, fees were collected on visas and passports; this was later supplanted by the ubiquitous "airport departure tax." Payment of these fees was often indicated by special revenue stamps or fiscally used postage stamps. This article summarizes the various types of stamps used to tax travel, from early British East Africa Consular Service stamps, to modern-day self-adhesive airport departure tax stamps. In addition, a first attempt is made to give rate and date information, based on usage of the stamps on piece and documents. Many of these stamps have not yet been cataloged in the standard reference for British Commonwealth revenues, the Barefoot and Hall catalog (Hall and Barefoot, 1990).

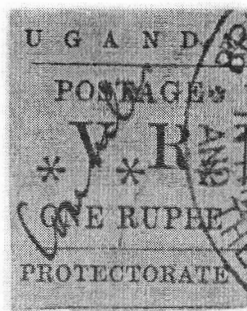


Figure 1a. Uganda typeset stamp with "Consular" pen cancel. b. British East Africa definitive with "Consular Service" overprint.

British East Africa and Uganda "Consular Service" Stamps

The duties of the consular agents included issuing passports and performing marriages. The fee paid to the consular agent was usually indicated by affixing stamps to the legal document (Peetoom, 1994). Early stamps used by the consular agents in the Uganda Protectorate were simply pen canceled with the word "Consular." Figure 1a shows a one rupee Uganda typeset stamp with a script



Figure 2. Kenya Protectorate 7/50 passport fee paid by postage stamps.

Figure 3. Pair of Kenya and Uganda postage stamps overprinted "Uganda Revenue". Piece bears a partial Passport Control Office cancel.



Figure 4. Kenya and Uganda 10/- on piece with Passport Control Office cancel.



"Consular" pen cancel. The British East Africa Queen Victoria definitive issue is known with an over print reading "Consular Ser-

vice" (Figure 1b). These are among the scarcest East African revenues I have seen only two examples in the past ten years.

Kenya and Uganda Passport Fees

The relevant rules governing the issuance of a passport in the Kenya Protectorate were listed on the inside back cover of the passport. Quoting from a passport validated in March 1925:

1. Passports are issued in the Colony and Protectorate of Kenya at the Passport Control Office, Government Road, Nairobi. Application should be made on a form obtainable from the Passport Control Office, or from the office of any Senior Commissioner.
2. Passports cannot be issued or renewed at the Passport Control Office for persons not at the time being in the Colony and Protectorate of Kenya.
3. The charge for a passport is Shs. 7/50.

Figure 5. KUT King George V and King George VI pictorials with "Uganda Revenue" overprints. Both with Passport Control Office cancels from Kampala, Uganda.

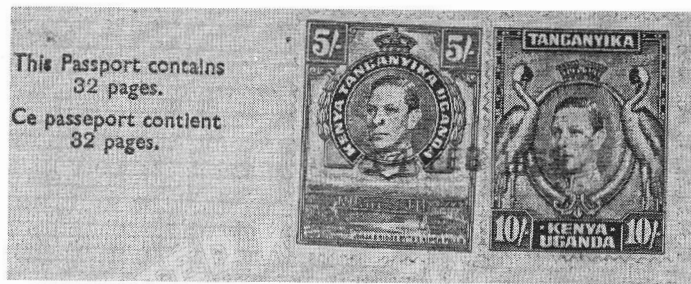


4. Passports issued before the 1st of January, 1925, are available for two years in the first instance, and passports issued after that date for five years in the first instance, unless otherwise stated. They may be renewed from time to time for further consecutive periods of one to five years from the date of expiry, provided the total period of validity of ten years from the original date of issue is not exceeded.

The fee for each year of renewal is Sh. 1/-.

Two important facts, the 7/50 charge for a passport, and the 1/- renewal fee, have implications for revenue collectors. Figure 2 shows a page from the passport with 5/-, 2/- and 50c Kenya and Uganda postage stamp issue of 1922 paying the 7/50 passport fee. This series of postage stamps was augmented in January 1925 with a 2/50 and 7/50 stamp ostensibly for postage, but in reality, almost always for revenue purposes, as these were convenient values for the passport fee. The cancel in Figure 2 reads "BRITISH PASSPORT CONTROL OFFICE / Colony Protectorate of Kenya."

Values from the same series of postage stamps were overprinted "UGANDA REVENUE" in either black or red. Figure 3 shows a pair on piece of the 2/- value with a "CANCELLED" handstamp and a circular Passport Control Office cancel. This may have paid a four year renewal, or is only a portion of the page that originally existed. Figure 4 illustrates a 10/- denomination with the "UGANDA REVENUE" overprint, and a Passport Control Office cancel dated March 22, 1933, from Kampala, Uganda. By this time, I believe the passport fee for Uganda was 10/-, given the number of 10/- Uganda revenues found with passport control office cancels. This rate was apparently in effect up until at least 1940. Figure 5 shows two 10/- "Uganda Revenue" overprinted stamps with Passport Control Office cancels. The first is a King George V pictorial canceled May 4, 1938, while the second stamp is the corresponding pictorial issued



under the reign of King George VI (canceled September 7, 1940). Both were used at the Passport Control Office in Kam pala, Uganda.

A further passport, issued in February of 1952, has a 5/- and 10/- King George VI postage stamps fiscally canceled by a straight line date handstamp (Figure 6). I assume by this date the passport fee had been raised to fifteen shillings

Figure 6.
Kenya 15/-
passport fee
paid by
postage
stamps.



Figure 7.
Kenya
Departure Tax
Receipt.

Airport Departure Tax Stamps

Airport Departure Tax stamps were generally attached directly to the outside front cover of the airline ticket and rendered invalid by either a pen cancel or a rubber handstamp. Because re-use of these stamps would defraud the government of significant revenue (amounting to US \$20 per ticket at the current rate), these simple defacements were replaced with punch hole cancellations, often two or three per stamp.

Information on the rate schedule and dates has been deduced from an examination

Figure 8a. First Kenya Airport Departure Tax stamp (circa. 1972). **b.** second Kenya Airport Departure Tax stamp (c. 1978).

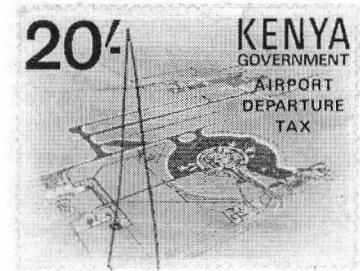
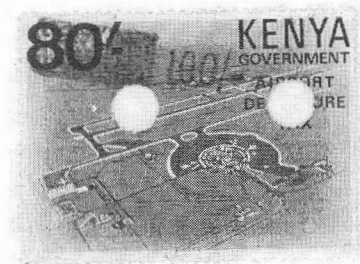
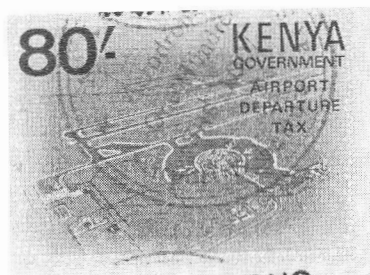


Figure 9. Airline ticket showing East African airport tax paid three times. Kenya 20/- fee for departing Nairobi, Kenya for Dar es Salaam, Tanzania, Tanzania 20/- fee for departure from Dar es Salaam to Nairobi, and a Kenya 20/- fee for return to London.



of a small collection of stamps that remain on the airline tickets. This data is subject to revision as additional material becomes available. When dates are mentioned, they were

Figure 10a. 80/- value. **b.** 80/- Kenya Airport Departure tax stamp with sur charge of new 100/- fee.



obtained from either a pen cancel on the stamps, or from the itinerary on this inside of the airline ticket. In either case, they serve to give a general idea of their period of use.

Kenya

Kenya has released a significant number of airport departure tax stamps. The first airport departure tax stamps were more receipts than actual stamps (see Figure 7). These paid the 10/- tax that was in effect in 1972.

Later in 1972, the tax was doubled to 20/-, and the first special-purpose airport departure tax stamps were issued (left-hand side of Figure 8). These stamps are often found with a triangular marking from the Nairobi Airport.

Figure 9 is an airline ticket from a passenger who was taxed three times during his East African travel. The passenger flew from London to Nairobi, Kenya, then was taxed 20/- on the departure to Dar es Salaam, Tanzania. On the return flight from Dar es Salaam to Nairobi, another 20/- Tanzanian tax was paid. Finally, on the flight home from Nairobi to London, a further 20/- tax was assessed on leaving Nairobi.

A steep jump from a 20/- to an 80/- fee is

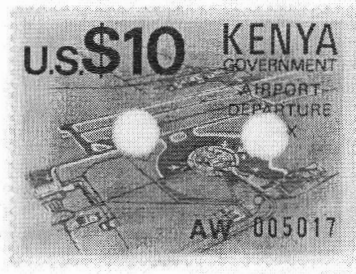
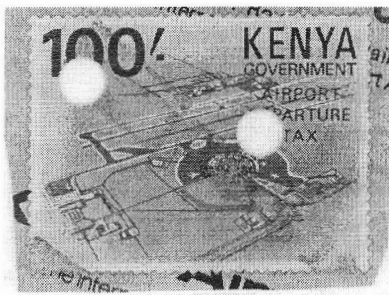


Figure 11a. 100/- value. b. Dollar denominated Airport Departure Tax stamp (c. 1987).

evidenced by the 80/- value (Figure 10). The circular cancel reads "One Hundred Shillings," so perhaps this indicated an increased fee to 100/-. A recent discovery is the 100/- handstamp surcharge with the old 80/- value obliterated (Figure 10). These surcharges are rather primitive, and may have been applied by the clerks at the airport. Later, the design of the 80/- stamp was adopted with the new 100/- value (Figure 11a).

After the 100/- value, subsequent Kenya airport departure tax stamps were denominated in United States dollars. The first was a US \$10 value, known used in 1987 (Figure 11b)

Two new, and previously uncataloged varieties, are self-adhesive tax stamps. Both replace the phrase "Airport Departure Tax" with the more palatable "Airport Passenger Service Charge." The first (left-hand side of Figure 12) is very similar in design to earlier airport departure tax stamps, with re-arrangement of the position of the wording, and an increase in the tax to US \$20. The right-hand side of Figure 12 shows another example, used in 1992. It is much less drab than earlier stamps, with a colorful picture of an elephant with mountains in the background. Both stamps also bear the indication that these are for "International" flights. For domestic flights, a 50/- fee was levied (Figure 13).

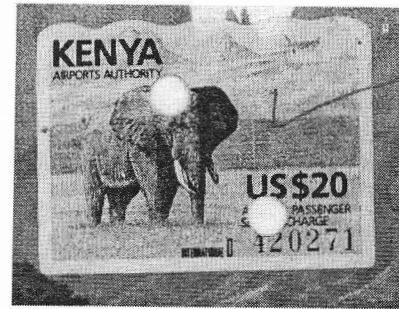
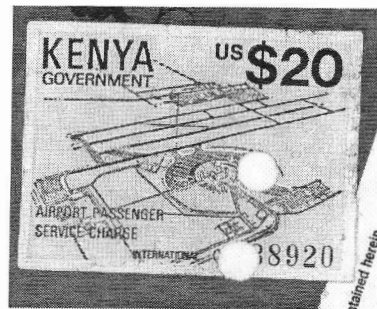


Figure 12 (below). Self-adhesive Airport Passenger Service Charge stamps for international flights.

Uganda

The first type of airport departure tax stamp known from Uganda is illustrated in Figure 14. It is a simple receipt for a 7/50 airport service charge. It is rouletted on the left-hand side, and appears to have come from a book of such receipts. It is dated Janu-

ary 17, 1969 and was issued at Entebbe, Uganda.

The second type is a self-adhesive stamp reading "Airport Passenger Service Charge," from the Entebbe International Airport. These US \$20 denominations were in use in 1993 (Figure 15).

Tanzania

The first known Tanzanian airport departure tax stamp were primitive receipts, simi-

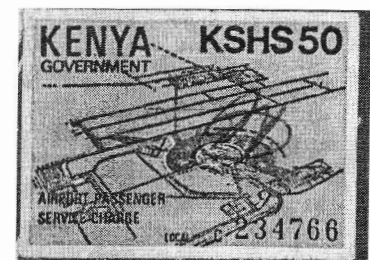


Figure 13. Self-adhesive Airport Passenger Service Charge stamp for domestic or local flights.

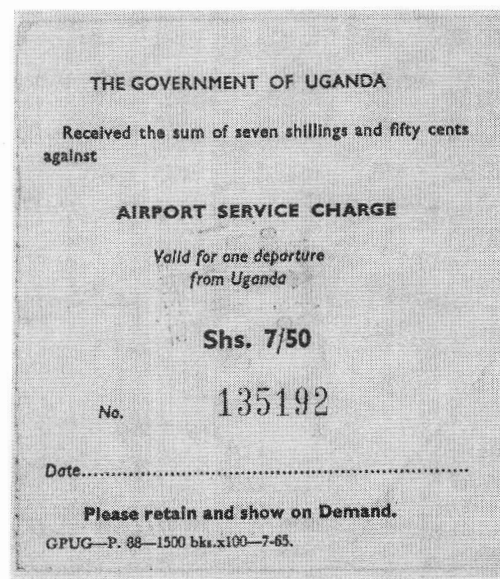


Figure 14. Receipt stamp for Uganda Airport Service Charge (c. 1969).

Figure 15. Ugandan Airport Passenger Service Charge stamp (c. 1993).



(canceled in early 1993) is also known. From these stamps, the tax rate was most likely 1000/- in 1992, and remained so until the early part of 1993. Apparently, the previous rate was 800/-, but I have not seen the non-sur charged 800/- value. Sometime during 1993, the fee was again changed to be US \$20 (Figure 18).

Conclusions

The field of East African passport and airport departure tax stamps is a fascinating study of revenue philately. Any members with additional dates of usage or rates is invited to contact me at 109 Center Church Road, McMurray, PA 15317 USA.

Acknowledgments

The author wishes to thank Ian Gibson for several of the illustrations in this article.

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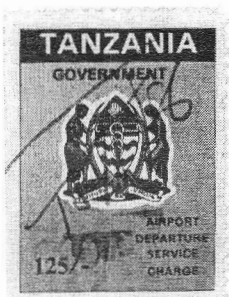


Figure 16. Tanzanian Airport Departure Service Charge stamp.

lar to its Kenya and Uganda cousins (Figure 9). These paid the 20/- fee, and are known used in 1974.

A more recent vintage Airport Departure Service charge stamp is shown in Figure 16. These stamps bear the national emblem of Tanzania, similar to some early postage stamps, and also found on many of its "Stamp Duty" series.

Figure 17 shows a pair of 500/- Airport Departure Service Charge stamps with a pen cancel of May 5, 1992. Also shown is a single 800/- stamp with a new value of 1000/- surcharged on it, again with a pen cancel of May 1992. A 500/- value surcharged 1000/-



Figure 17. 500/- Tanzanian Airport Departure Service Charge (c. 1992), and 800/- with handstamped 1000/- surcharge (c. 1992).



Figure 18. Dollar denominated airport departure service charge (c. 1993)

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Forum: reviews and news/ from page 114

stamp related articles include an answer to a query in a previous issue involving savings bank receipts.

In addition to these articles, there are a number dealing with various unstamped checks from around the U.S. A major feature of this particular issue is an index to the first 36 issues of *The Check Collector* (this issue is

number 37).

Subscriptions to the quarterly *The Check Collector* is by membership in the American Society of Check Collectors. Annual dues are \$10 per year (\$15 outside of the U.S., Canada and Mexico). Information about the society can be obtained from Coleman Leifer, Box 577, Garrett Park, MD 20896.

Atalaya—Summer 1996

The summer 1996 issue of *Atalaya* features an article about two local posts that started in Milan, Italy, in 1897. The stamps of these locals, which handled mostly printed matter, are illustrated and listed. Another article tells of the British Railway Letter Services stamps that feature the Nene Valley Railway.

Other items in this issue include book reviews of *Maerkatpropaganda i Danmark* (Danish antifascist and fascist propaganda stamps), *Romanian Revenue Stamps Catalogue*, and *Din Lupta Exilului Românesc Din Spania Împotriva Comunismului* (Romanian government-in-exile stamps). A news item indicated that a catalog of Swedish local revenues is in production and that future editions of the Facit Sweden catalog will list Swedish revenues. (Facit is edited by ARA member Gunnar Joos.)

"Odds & Ends" tells about Indonesia's PUS labels, the King of Sedang and Chesuncook

Lake locals. "Cinderella News" include items about Hildasay Island, Pabay Island, Romanian royalty, Moon Island, Monte Bello Islands, Hohe Rinne, ACCR, Bilston Bicycle Post and Aldnerney Parcel Delivery.

Atalaya is a semi-annual English-language magazine devoted to cinderellas and local posts. This is the forty third issue; it is published by Christer Brunström who states that this is the world's only privately issued cinderella magazine. This issue has a new computer typeset design with scanned illustrations of many stamps and cancels. A sample copy costs US \$3.00 or a two issue subscription for \$6; as a special offer 20 back issues can be had for \$25. Because of exchange costs, checks and money orders cannot be accepted. Christer requests US banknotes but other western European currencies can also be accepted. Write to him at Kungsgatan 23, S-302 45 Halmstad, Sweden.

Cal-Rev met at Filatelic Fiesta March 16

Eleven members of Cal-Rev, the northern California chapter of the ARA, met at Filatelic Fiesta on March 16.

Gary Lacrosse told the group about Colombian telegraph stamps. These stamps were issued from 1881 to 1906 with an incredible variety of colors shades and papers. They were lithographed in Bogota. The 1881 stamp pictured a U.S. citizen—Samuel F. B. Morse, the inventor of the telegraph.

Official perforations did not come into use until the 1900s although there were some unofficial perforations in the 1880s. In 1892 while Panama was still part of Colombia, three stamps were issued for telegraph use

but it is not known if they were used.

Gary stated that he has not seen many multiples larger than blocks of four. He showed the valid use of a bisected telegraph used internally outside Bogota, paying the appropriate rate of 5 centavos. He also showed vignettes or seals which were used to seal telegraph envelopes and three types of telegraph cards (which are listed in Higgins and Gage as postal stationary. Ranging from 10 centavos to 1 peso, these cards served as a value to recalcim your telegraph fees if it was late or lost in delivery.

Cal-Rev will meet again on Saturday, June 1, at 2 p.m. at Coal Pex in Walnut Creek.

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.

John E Bentley 5317, 1230 Young Place, St Joseph, MI 49085, by Richard Friedberg. Canada-Wildlife Habitat, US-Potato Tax, US-Revenue Stamped Paper, US-Private Die Caned Fruit, US-Financial Documents, US-Stamps on Documents, US-Telegraphs.

Jordan Bernstein 5337, 679 Peach Tree Lane, Franklin Lakes, NJ 07417, by Richard Friedberg. US-Documentary, US-Stock Transfer, US-Narcotic, US-Telegraphs.

Dominic Brandy 5307, 13801 SW 18th Court, Davie, FL 33325, by Richard Friedberg. US-Scott Listed, US-Cigarette, US-Cigar, US-Tobacco, US-Telegraphs.

Richard Brill 5295, 1517 Tanyard Hill Rd, Gaithersburg, MD 20879, by Bob Bergstrom.

Brazil.

George H Carle 5319, c/o Medical Center Pharmacy, 3525 Ensign Rd NE, Olympia, WA 98506, by David R Torre. Canada-Federal, United States, US-State Fish & Game. **Jeff W Chance** 5308, 1109 S New York, Liberal, KS 67901, by Ronald Leshner. US-Scott Listed, US-Cigarette, US-Cigar, US-Snuff, US-Liquor Strips.

Michael Coffey 5338, 1137 E Sublette St, Pocatello, ID 83201, by Richard E Baker. US-Scott Listed, US-Firearms, US-Cinderellas.

John De Martino 5329, 5425 Del Monte Ave, Las Vegas, NV 89102, by Michael Jaffe. Seals, United States, Italy.

Vincent J Durick 5320, Box 351, Clarence Center, NY 14032, by Secretary. Collector/Dealer: Vincent Joseph Enterprises. Worldwide, North America, United States.

Mats Edström 5300, Lidnersgatan 10A, 3, S-11253 Stockholm, Sweden, by Secretary. US-1,2,3 Issues, Faroes, Iceland.

Fred Fanelli 5321, 804 Waring Ave, Bronx, NY 10467, by Eric Jackson. US-Scott Listed.

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- Marshall Gates** 5303, 1226 W 5th Ave, Spokane, WA 99204, by Secretary. United States.
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Jaffe. United States, US-Literature-US-Possessions, US-Stat, Literature.

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Michael A Zimpfer 5316, 3714 Lexington Rd, Michigan City, IN 46360, by Dwight Dwornik. US-Scott Listed, US-Documentary, US-Proprietary. *Highest membership number assigned on this report is 5338.*

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Doc Pepper 4388, 513 Audubon St, League City, TX 77573, by HJW Daugherty. US-Scott Listed. US-1,2,3 Issues, US-1898.

Anson B Stout 4475, 730 Pecan Street #20, West Sacramento, CA 95691, by Eric Jackson. Egypt, France, India, Mexico.

Reinstated

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Resigned

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4968 Kevin M Hirahara
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5185 Bobbie Jo Shay
1426 Allison D Shumsky
5141 Elmer L Vincent
5142 Alvin Wells

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2370 C. Angus Parker
514 Allison L Smith

Dropped for Non-Payment of Dues

(See separate list)

Membership Summary

Previous membership total	1288
Applications for membership	45
Applications for reinstatement	3
Reinstated	1
Resigned	-10
Deceased	-2
Dropped for Non-Payment of Dues	-76
Current membership total (4/2/96)	1249

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The following members have been dropped from membership for reason of Non-Payment of Dues for 1996. Anyone whose name appears here may be restored to full membership by payment of \$21 dues to the Secretary.

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4867 Frank Reischerl

3909 Kenneth Robbins

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 5077 Jeffrey M Wild

911 J B Willey
 4198 Darwin Williams
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 5203 Igor Zhuravliov

Letter: new revenue column in Stamp Collector/ from page 107

of the roulette 3 1/2 and 7 varieties on the U.S. wine stamps in bourse dealers' stocks coincides with my own experience at the bourse tables at a local show I attended recently here in Easton, Maryland. What should collectors do when we find misidentified stamps in a dealer's stock? Do we only point to the error when the catalog price is lower for the correctly identified stamp? What is the collector's obligation to educate these deal-

ers? If there are not too many customers at the table, I usually try to point out the problems. I am usually thanked. But there have been occasions when my attempt to point out the errors has been met with anger, a reaction that I fail to understand.

I would be remiss if I did not remind you again of the up-coming ARA convention at NAPEX, May 31-June 2. See y'all at NAPEX.

FISHING: Just released. A complete guide to pictorial state fishing stamps listing over 1,100 stamps with values for mint, used, and on license. Included are all stamps from the 1st 1948 Michigan trout stamp through 1995. Over 125 illustrations, 40+ pages, 8 1/2 X 11, securely bound for repeated use. \$20 postpaid.

HUNTING: Also available, a guide to pictorial state hunting stamps (archery, big game, bear, upland game, etc.) listing over 2,000 stamps from the 1st Kansas quail stamps of 1937 through 1995. Prices given for mint, used, and on license. Over 230 illustrations, 65+ pages, bound for repeated use. \$25 postpaid.

Wanted:	Paying:	Mint NH	Mint OG	Used
Virginia				
bear/deer (resident)	1940-49	\$13	\$9	\$4
bear/deer (non-res.)	1940-53	22	18	8
National Forest	1940-49	10	8	4
State Forest	1960-75	8	6	4
Indiana trout	1951-63	65	50	20
California pictorial fishing & hunting licenses, pre-1930				\$25 each
Many other state hunting/fishing stamps wanted. What do you have?				



Quantity prices available on guides. Please inquire.

J. R. Wooton
 P.O. Box 172
 Talking Rock
 Georgia 30175



14



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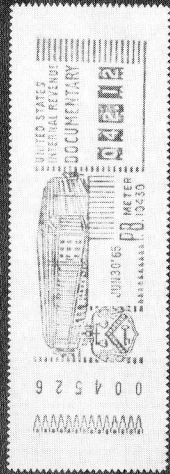
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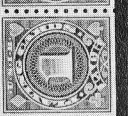
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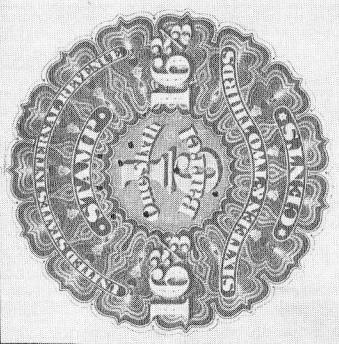
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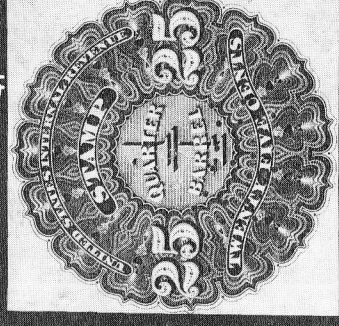
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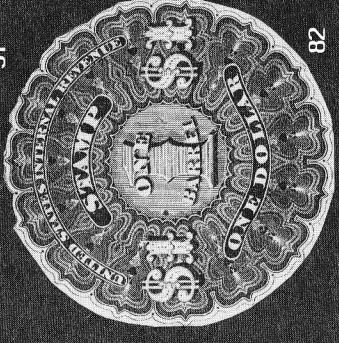
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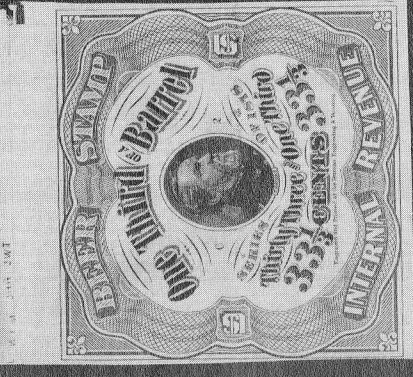
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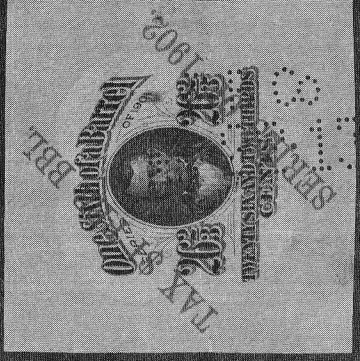
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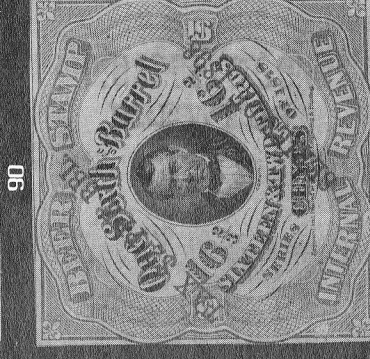
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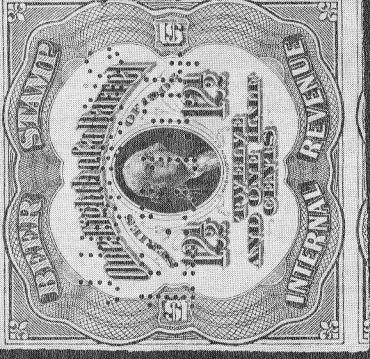
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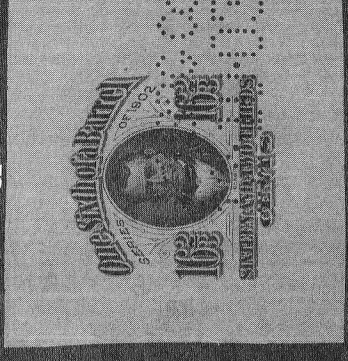
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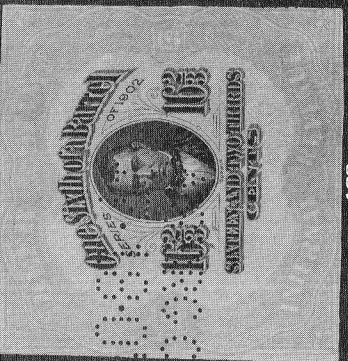
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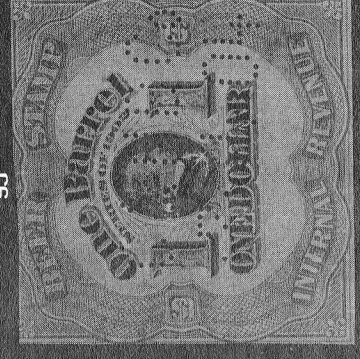
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123



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187



202

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MAIL AUCTION #112

CLOSING DATE: June 5, 1996

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	PS7 ten examples tied to Postal Savings Card PS333, F	60.00	
2	PS8 twenty-five examples tied to Savings Card PS333-25, VF heavily cancelled	225.00	
3	PS9 twenty-five examples tied to Savings Card PS 333-50, F-VF	437.50	
4	PS10 eighteen examples and PS8, three examples, tied to Savings Card PS333-Special, F-VF	342.00	
5	R249 perfin, VF	10.00	
6	R250 cut cancel, VF	4.00	
7	R263 VF	8.00	
8	R288* sensitive ink, F	7.50	
9	R289* sensitive ink, F	7.50	
10	R290* sensitive ink, VF	20.00	
11	R297 Avg.	18.00	
12	R300 sensitive ink, cut cancel, F-VF short perf	20.00	
13	R335 cut cancel & perfin, F-VF	20.00	
14	R435* VF crease PHOTO	100.00	
15	R460 perfin, F-VF	18.00	
16	R485 cut cancel & perfin, F-VF	22.50	
17	R510 perfin, VF	18.00	
18	R560 perfin, VF	18.00	
19	R583 punch cancel, F-VF	6.75	
20	R585 perfin, VF	27.50	
21	R597 VF	10.00	
22	R598 F-VF	3.00	
23	R600 F-VF	20.00	
24	R601 F-VF PHOTO	40.00	
25	R603 VF PHOTO	55.00	
26	R604 F-VF PHOTO	50.00	
27	R606 F-VF PHOTO	50.00	
28	R615 punch cancel, F-VF	30.00	
29	R616 punch cancel, F-VF	10.00	
30	R635 VF	4.00	
31	R637 F-VF	6.00	
32	R638 F-VF	7.00	
33	R640 F-VF	8.00	
34	R649 punch cancel, F-VF	22.50	
35	R683 punch cancel, F-VF	18.00	
36	R684 punch cancel, F-VF	14.00	
37	R687 perfin, F PHOTO	150.00	
38	R690 perfin, VF	4.00	
39	R692 punch cancel, F-VF	20.00	
40	R699 perfin, VF	5.00	
41	R701 punch cancel, F-VF	15.00	
42	R702 punch cancel, VF	9.00	
43	R708 perfin, VF PHOTO	40.00	
44	R711 punch cancel, VF	20.00	
45	R728 F	25.00	
46	R729 perfin, VF	7.50	
47	R730 perfin, VF PHOTO	50.00	
48	R731 perfin, F-VF PHOTO	60.00	
49	R732 perfin, VF	25.00	
50	DOCUMENTARY METER treasury building, VF crease PHOTO	-----	
51	RB14b* F-VF	5.50	
52	RC2* F-VF	25.00	
53	RC3A* VF PHOTO	65.00	
54	RD271* VF	7.50	
55	RD272* F	10.00	
56	RD281 perfin, VF	5.50	
57	RD359 F PHOTO	55.00	
58	RD365 F-VF	12.00	
59	RD369* Avg.	60.00	
60	RD369 F PHOTO	20.00	
61	RE51* F	25.00	
62	RE61* VF	7.50	
63	RE80* VF	35.00	
64	RE81 VF	7.00	
65	RE125* VF	7.00	
66	RE127* VF	5.00	
67	RE139* VF	10.00	
68	RE145* VF	12.50	
69	RE149* VF	10.00	
70	RE160* F-VF	20.00	
71	RE161 F PHOTO	150.00	
72	RE163 perfin, F-VF	20.00	
73	RE165 perfin, F-VF	8.50	
74	RE166 perfin, F	35.00	
75	RE186* VF	16.00	
76	RE196* F-VF	4.25	
77	RE198* F-VF	30.00	
78	RE198* VF PHOTO	75.00	
BEER STAMPS - Scott Catalogue Numbers followed by Priester numbers in parentheses			
79	REA2 (2A) unused, VF crease, sealed tears PHOTO	75.00	
80	REA3 (3B) F-VF crease, small sealed tear PHOTO	90.00	
81	REA4 (4A) VF	18.00	
82	REA5 (5D) cut to shape, F PHOTO	50.00	
83	REA11* (11A) F-VF crease, couple small repaired holes	45.00	
84	REA22a (23B) F-VF PHOTO	100.00	
85	REA31 (32) VF creases	30.00	
86	REA32 (33) BSM F-VF creases, small faults	7.50	
87	REA38d (39D) F crease	17.50	
88	REA39 (40B) VF wrinkles	2.50	
89	REA39d (40E) VF light stains	2.50	
90	REA40* (41B) TSM with plate printers initials, VF crease PHOTO	45.00	
91	REA41f (42F) F	7.50	
92	REA43 (44B) F-VF crease PHOTO	50.00	
93	REA45 (48A) couple tiny faults PHOTO	50.00	
94	REA46 (52A) F light soiling, creases	50.00	
95	REA53 (52B) F small tear	15.00	
96	REA55 (55B) VF small faults	7.50	
97	REA60 (66) F heavy creases, tiny hole	10.00	
98	REA62 (68) VF	5.00	
99	REA65 (71) F-VF tiny tear	35.00	
100	REA67 (73) F thin, small tear	10.00	
101	REA69 (75) F-VF	10.00	
102	REA69 (75) F-VF rust stain, tiny tear	10.00	
103	REA72 (78) F-VF creases PHOTO	90.00	
104	REA75b (83b) F crease PHOTO	250.00	
105	REA76a (84A) F sealed tear PHOTO	125.00	
106	REA76c (84C) F PHOTO	125.00	
107	REA77a (85A) F small tear	12.50	
108	REA79a (87A) F-VF creases, tear	10.00	
109	REA79c (87C) F crease, small tear and light soiling	12.50	
110	REA80a (88A) F tiny internal tear PHOTO	75.00	
111	REA80d (88D) F	45.00	
112	REA83 (91) F internal tear PHOTO	50.00	
113	REA93 (98) F	5.00	
114	REA94 (99) F thin	17.50	
115	REA97 (109A) F-VF large internal tear	50.00	
116	REA98 (110A) F light crease	5.00	
117	REA100c (112B type 71) F large tear	25.00	
118	REA101 (113A) F internal tear	50.00	
119	REA110 (129) F	17.50	
120	REA124c (152C) RSM VF light creases	3.50	
121	REA125 (146A type 108) F PHOTO	50.00	
122	RF26* pair, dry printing, VF PHOTO	-----	
123	RG127 VF crease PHOTO	125.00	
124	RH4* F	7.50	
125	RJA69a VF	10.00	
126	RJA77 F-VF	5.00	
127	RJA48a light staining, abrasions, thins and creases PHOTO	700.00	
128	RK1 F small faults PHOTO	40.00	
129	RK7 F short perf PHOTO	50.00	
130	RK9 F-VF light crease PHOTO	45.00	
131	RK13 embossed cancel, F PHOTO	80.00	
132	RK19 F-VF	3.75	
133	RK20 VF light soiling	11.00	
134	RK21 embossed cancel, F	22.50	
135	RK22 F PHOTO	50.00	
136	RK23 embossed cancel, F PHOTO	65.00	
137	RK24 embossed cancel, F	9.00	
138	RK25 F PHOTO	45.00	
139	RK27 F	17.50	
140	RK28 embossed cancel, F PHOTO	45.00	
141	RK30 F-VF	7.50	
142	RK31 embossed cancel, F	30.00	
143	RK38 F small thin	12.50	
144	RK39 F thin PHOTO	60.00	
145	RK40 F thin spot PHOTO	65.00	
146	RL6 F-VF	30.00	
147	RL7 VF tiny thin spot PHOTO	75.00	
148	RN-B6, New York, NY. Marine National Bank, Jas. F. Wenman check, VF	15.00	
149	RN-B10, New York, NY. Bank of New York, R. O. Edwards check, VF	25.00	
150	RN-B13, New York, NY. American Exchange National Bank, W. A. Ransom & Co. check, VF	40.00	
151	RS279p* VF	6.00	
152	RS280-83p* F	17.00	
153	RS290-94p* F	8.75	
154	RU3a F crease	40.00	
155	RU6a VF light soiling PHOTO	35.00	
156	RU7d F-VF corner thin, pulled perf PHOTO	90.00	
157	RU10a F pulled perf PHOTO	70.00	
158	SPECIAL TAX STAMPS Propr. Bowling Alley, Billiard Table, Etc., 1924, \$120, used with coupons for one alley or table for twelve months, F-VF staple holes, creases	-----	
159	Wagering, 1965, VF	-----	
160	SOUTH CAROLINA Documentary stamps, group of seven deeds bearing various stamps, F	-----	
161	UTAH Fishing Reciprocity Stamp, Flaming Gorge Area, 1964 \$2, mint, VF	-----	
162	Special Fishing Use Permit, Lake Powell Area, 1964 \$2, mint, VF	-----	
163	Lake Powell Special Fishing Stamp, 1967 \$3 Arizona Resident, mint, VF	-----	
164	as above, 1967 (year date omitted) \$4 Arizona Nonresident, mint, VF	-----	
165	Wildlife Resources Fishing Stamp, 1977 \$2 One Day Non-resident, mint, VF	-----	
166	WEST VIRGINIA Antlerless Deer License (Class N) 1984 \$8, mint, VF	-----	
167	National Forest License, 1984 \$1, mint, VF	-----	
168	Trout, 1984 \$5, mint, VF	-----	
169	National Forest License, 1986 \$1, mint VF	-----	
170	Additional Deer Firearm, 1986 \$10 Resident, mint VF	-----	
171	Additional Deer, Bow & Arrow, 1986 \$10 Resident, mint, VF	-----	
172	Additional Deer Bow & Arrow, 1986 \$10 Non-resident, mint, VF	-----	
173	Handgun Stamp, 1986 \$5, mint, VF	-----	
174	Trout Stamp, 1986 \$5, mint VF	-----	
BRYANT RADIO Reception Verification Stamps			
175	KFUL blue & red, VF light crease	-----	
176	KFUM blue & red, VF	-----	
177	KUOM brown & olive, F-VF	-----	
178	KWWG brown & olive, F-VF	-----	
179	KUSD brown & olive, F-VF	-----	
180	KGB bright green & brown, F-VF	-----	
181	KNOX bright green & brown, F	-----	
182	KOP bright green & brown, F	-----	
183	KOA bright green & brown, F	-----	
184	WQAN olive green & red, VF	-----	
185	WOWL olive green & red, F-VF small tear	-----	
186	WFBC olive green & red, F-VF crease	-----	
187	5NG olive green & red, VF PHOTO	-----	
188	WFBE olive green & red, F-VF	-----	
189	WDBE orange & purple, F	-----	
190	WDAD orange & purple, F-VF	-----	
191	WCTS orange & purple, VF	-----	
192	WDBC orange & purple, F few short perfs	-----	
193	WCUW orange & purple, F-VF thin	-----	
194	KFFV purple & green, F	-----	
195	KFEL purple & green, F	-----	
196	KFCY red & olive, F	-----	
197	KFDJ red & olive, F	-----	
198	KFKQ yellow & blue, F	-----	
199	KKFU yellow & blue, F	-----	
200	KFMQ yellow & blue, VF	-----	
201	KFLP yellow & blue, F-VF	-----	
202	KFUS blue & red, VF PHOTO	-----	
203	EKKO BROADCASTING STATION ALBUM containing 79 of the Bryant stamps pasted in and identified by station location, album is Fine with weak binding	-----	

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

Brazil Revenues. Am interested in buying, trading, selling. Stamps, proofs, documents etc. FAX 708-293-0288, phone 708-293-0211. Bob Bergstrom, Box 338, Wheaton, IL 60189 USA. *1332*

Seeking: Gold Coast war savings stamps and German "Kriegssparmarke." Also related ephemera and other (war) savings stamps. Please write. J. Semeniuk, Box 070452, Brooklyn, NY 11207. *1333*

Wanted Labor Union membership cards with dues and assessment stamps. Also loose union stamps. Will pay good prices. Bill Pieterse, 106 Elm Street, Peterborough, NH 03458. *1334*

Wanted: plate blocks, plate number pieces and plate number singles of R159-R194, Battleships, Newspapers (PRs), and Puerto Rico revenues for my collection. I have duplicates for trade. Stephen Wittig, Box 2742, Springfield, MO 65801-2742. *1335*

For Sale: WWII general govt revs on and off documents. Unlisted Hong Kong revs etc. Also Port & Col, France & Col, etc. Gordon Brooks, Box 396, Station N.D.G., Montreal, Quebec, Canada H4A 3P7. *1336*

Wanted: Information or worldwide fiscal, revenue and cinderella stamps showing Dragon / mermaid / phoenix / centaur / pegasus / pan / unicorn / garuda / witches on broomsticks. B. Yecheal, P.O. Box 10305, Ramat-Gan 52002, Israel. *1337*

Wanted: Printed precancellations on first issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1338*

Choose your trade! Send 50 world revenues for 50 world revenues. Send 50 world cinderellas for

50 world cinderellas. Send 50 U.S. cinderellas for 50 U.S. cinderellas. No SASE required. Fast, dependable trade! Jacob Kisner, 254 Park Avenue South, PHF, New York City, NY 10010. *1339*

Wanted Hunting and Fishing stamps on license especially duck stamps state and federal on license. Also used state ducks. Have federal ducks mint and used, state ducks mint, U.S. first 3 issue revenues. Other B.O.B. and U.S. regular postage issued for trade. Dorance Gibbs, 223 N. 20th, La Crosse, WI 54601. *1340*

Before postage stamps there were revenue stamps. Rowland Hill invented nothing. Centuries before 1840, Britain, the American colonies and many other nations issued stamps to collect fees from their public. They are hand written and on sheepskin (really cut from a sheep). Framed and on your wall what better shows ancient philately? They are \$25 each, two for \$45.00. Herman Herst, Jr., Box 1583, Boca Raton, FL 33429-0494. *1341*

1996 Specialized Catalog of U.S. Non-pictorial Waterfowl Stamps by David Torre. 52 pages, 8 1/2 X 11, card cover, illustrated and priced. Includes stamps issued by state, local and tribal governments. Retail \$15.00, available from leading revenue stamp, philatelic literature dealers or from the American Revenue Association, Rockford, Iowa 50468-0056. *1342*

The American Revenuer back issues available. Most issues since 1977 (a few earlier) are available for \$2.00 each plus shipping (\$3 for 1 issue, \$2 for 2 issues, \$1 for 3 issues, 4 or more issues postpaid). Write Editor, The American Revenuer, Rockford, Iowa 50468-0056. *1343*

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RN-O2

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each postpaid (PA residents add 6% sales tax). Your satisfaction is guaranteed. American Express, Discover, Mastercard and Visa are accepted.

Eric Jackson

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