

The American Revenuer

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A new major U.S. beer stamp variety has been found. More, inside, page 189.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JULY-AUGUST 1996

Volume 50, Number 7
Whole Number 487

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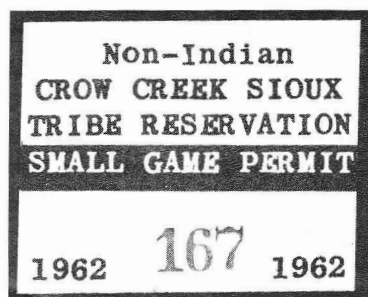
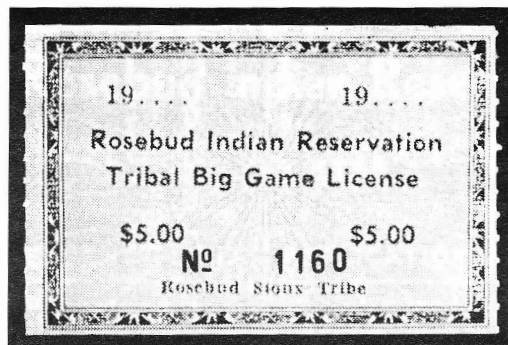
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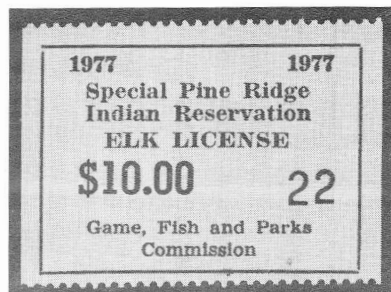
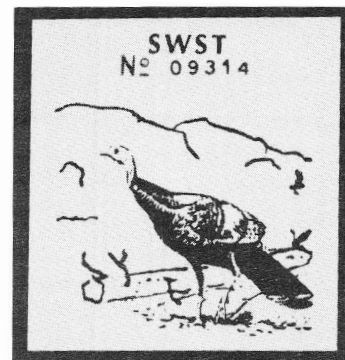
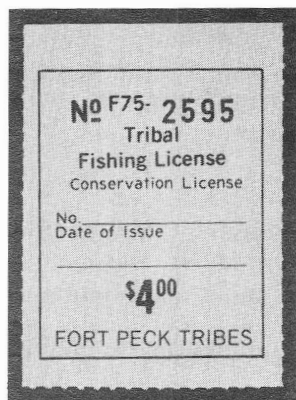
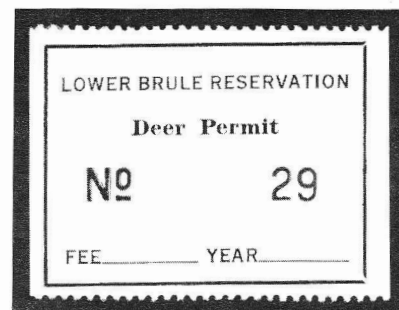
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Estate of Elmore L. Vanderford **1913-1994**

The heirs of E.L. Vanderford have commissioned Sam Houston Duck Company to sell Van's massive collection of state revenue fish and game stamps at Public Auction, *without reserve*. The first auction will be held Saturday, September 21, 1996 in Houston, Texas, in conjunction with HOUPEX 96 Stamp Show and Exhibition. The second auction will be held approximately 2-4 months later.

Van collected stamps for over 70 years and his collection is regarded as one of the most complete in existence. The first sale will include the federal and state hunting and fishing stamps through the middle of the alphabet. The sale of this collection is certainly a rare opportunity for all collectors.

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President's Letter

Ronald E. Leshar, ARA President

More news this month on exhibition awards, this time from CAPEX. The show medals earned were as follows:

Gold

Revenues of Ireland Used for Judicial Purposes, Gary Ryan

The Revenue Stamps of Serbia, Miodrag Mrdja

Revenue Stamps of Brazil, Clive Akerman

Revenue Stamps of Thailand, Peter Iber

Hand Engraved Japanese Revenue Stamps, Koichi Furuya

British Consular Service, Christopher G. Harman

Large Vermeil

Cape Revenues, 1711 to 1910, John Van Puyenbroek

U.S. Civil War "Patent Medicine" Companies, Donald E. Green

Lombardy-Venetia, The First Issues of Revenue Stamps, Gianni Cavazzoni

Classic State and Local Fish and Game Stamps, David Torre

Epreuves et essais Fiscaux de France Depuis Les Origines, Yves Maxime Danan

Le Droit du Timbre en Belgique, Emile Joseph Van de Panhuyzen

The Revenue stamps of the Union of South Africa, 1910-1961, Gerhard Kamffer

Monaco—Timbres Fiscaux, Jose Martin Massler

China—Revenue Stamps, Gunnar Joos

Two Cent Revenue Stamped Paper of the United States, 1865-1883, Ronald E. Leshar

Vermeil

Cretan Administration and Ottoman Occupation, Andreas Mitakis

Fiscal Stamps of Indore and Jaora Indian Princely States, Abdulla Matin Mollah

Fiscal stamps of India (Adhesive), Santosh Kumar Rungta

Large Silver

Libyan Revenue Stamps, Mohamed Ali Siala

Altogether, it was a very impressive showing for revenues. You will undoubtedly recognize the names of many of the exhibitors. ARA members Donald Green, David Torre, Peter Iber and I are frequent exhibitors here in the U.S. But more than half of the foreign exhibitors (Gary Ryan, Miodrag Mrdja, Clive Akerman, Christopher G. Harman, Yves Maxime Danan, Jose Martin Massler, Gunnar Joos and Abdulla Matin Mollah) are also ARA members. Jerry Massler (Jose Martin Massler in his Spanish incarnation) and I remember each other from our freshman year at Lafayette College and we first renewed our acquaintance when the ARA met at NOJEX quite a few years ago.

The next international is in Istanbul from
Letter/page 197

THE AMERICAN REVENUER

The Journal of International Fiscal Philately

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British medicine tax stamps in America

by George Griffenhagen, ARA

Maureen Greenland reported in the November-December 1994 issue of *The American Revenuer* that some of the world's most attractive revenue stamps were printed by an ingenious method developed by Sir William Congreve in 1820. The introduction of this compound plate printing process was devised to combat the forgery of banknotes as well as the British medicine tax stamps which were introduced in 1783.

Perhaps the first account of counterfeiting these medicine revenues is recorded in the case of the King vs. Collicott, a Middlesex vendor of patent medicines who was indicted under the British Stamp Act of 1804 (44 George III, c. 9) for selling boxes of Sir Richard Jebb's Pills with counterfeit labels. The evidence presented to a jury at London's Old Bailey in February 1812 reveals that the

tlers in America, with little time and small means, had come to rely on these ready-made and comparatively inexpensive English patent medicines to treat their ills. Thus, many American pharmacists commenced producing imitations of their favorite British nostrums. By 1800, most American drug price lists identified the British patent medicines under such terms as "English" and "American," or "genuine" and "imitation."

The two major London exporters of patent medicines to America were Dicey & Company of No. 10 Bow Church Yard in Cheapside, and Francis Newbery of No. 45, St. Paul's Churchyard. Both firms were among the first to imprint their names on the British medicine tax stamps when the Stamp Office authorized such action in 1802. Recognizing that the Americans would not pay the British medicine duty, both firms issued imitation

Figure 1.

Francis Newbery's tax stamp, circa 1810, must be an imitation because there never was a "Five Half Pence" rate for medicine duty, and the stamp is printed in orange instead of "Stamp Office red."



counterfeit labels were "similar to the stamps for patent medicines issued by the Government" except that the center bore the words "JONES, BRISTOL" instead of the Crown; worse yet, Collicott hid the absence of the Crown with sealing wax after he affixed each label to a box of Dr. Jebb's Pills. The jury found Collicott guilty, and the record concludes with a note: "probably this unfortunate man was hanged." The account does not tell us anything about the primary manufacturer identified as Jones of Bristol, England (Alpe, 1888).

By the time that the British medicine tax stamp was introduced in 1783, the American colonies had revolted against taxation without representation. However, the British set-

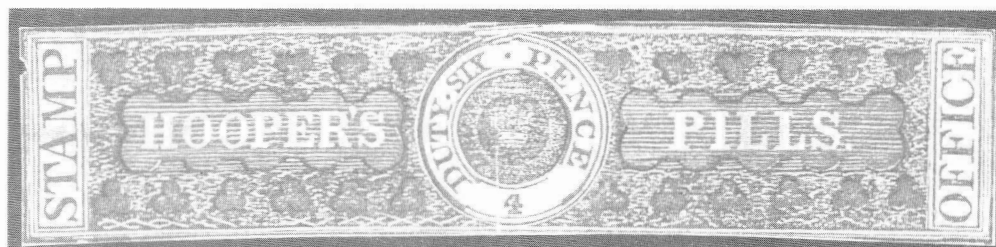
stamps for their exports to America using engraved copper plates (the same process used for the genuine stamps before 1823). The Dicey imitation label can be recognized by the abnormally large Crown illustrated in the center (Samuel and Griffenhagen, 1970). The Newbery tax stamp, depicted in Figure 1, can be recognized as an imitation because there never was a Five Half Pence rate of medicine duty. Both the Dicey and the Newbery imitations are printed in orange instead of standard "Stamp Office red."

One of the top ten patent medicines being widely used in America was formulated by John Hooper, apothecary and mid-wife of Reading, England, who obtained a King's patent for the manufacture of his "Female



Figure 2. Hooper's Female Pills facsimile tax stamp printed in England for export to America. Circa 1830s. Original owned by Kenneth Trettin.

Figure 3. Hooper's Female Pills facsimile tax stamp was most probably printed in the U.S.A., circa 1830s.



Pills" on July 21, 1743. When asked what his pills contained, Hooper responded that they were composed "of the best purging stomatick and anti-hysterick ingredients." It was not until 1824 that the Philadelphia College of Pharmacy identified the formula for Hooper's Female Pills as consisting of aloes, hellebore, myrrh and sulfate of iron (Griffenhagen and Young, 1959).

Hooper's Pills were being advertised by a Williamsburg, Virginia, pharmacist as early as 1752, and a Philadelphia pharmacist announced in 1768 that he had received a fresh supply. Even the British blockade failed to prevent a Salem, Massachusetts, apothecary from receiving in 1777 "six-and-a-half dozen Hooper's Female Pills ship'd by Night"; but by 1790, this same apothecary was compounding and selling his "own Hooper's Pills at half the cost." In 1821, Boston apothecary William Brewer described in detail how he "compounded these imitations...and labeled them with fac-similes [sic] of the English Government stamp." Two facsimile labels for Hooper's Pills sold in America are depicted in Figures 2 and 3, imitating the two-color

official British stamps which were first produced by Congreve in 1823. Figure 2 is probably a British-produced imitation for shipment to the U.S.A., while Figure 3 was most likely printed in the U.S.A.

The use of imitation British medicine tax stamps in America continued throughout the 19th century. Figure 4 depicts such an imitation label to which has been affixed a U.S. proprietary (Scott R3) canceled in 1866 by Henry Tetlow, a Philadelphia patent medicine proprietor.

Clive Akerman (1995) illustrates an imitation British medicine tax stamp used by R. M. Hobbs of New York City, but Akerman incorrectly concludes that R. M. Hobbs was a "bogus company" and the imprinted address "36 Maiden Lane" is a "fictitious address." Richard Marsh Hobbs is listed in New York City directories as "perfumer" and "importer" with offices at 36 Maiden Lane, New York City, from as early as 1851 until as late as 1883. Hobbs used at least two different imitation stamps, one simply inscribed "R. M. Hobbs / New York," and the other inscribed "R. M. Hobbs / 36 Maiden Lane, N.Y." Figure

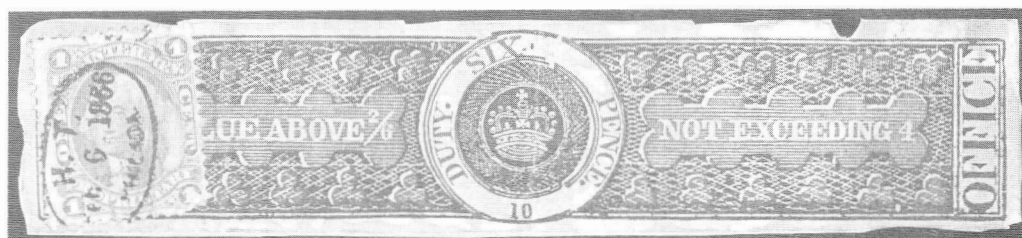


Figure 4. Imitation British medicine tax stamp with a U.S. proprietary (Scott R3) canceled in 1866 for Henry Tetlow, a Philadelphia patent medicine proprietor.

Figure 5.
Richard
Marsh Hobbs
used this
imitation
British
medicine tax
stamp for
"MEEN FUN
/ The Cel-
ebrated
Chinese Skin
Powder." A
U.S. propri-
etary (Scott
RB11) is
affixed, dating
the imitation
between 1875
and 1883.
Original
owned by
Michael
Mahler.



5, in the private collection of Michael Mahler, depicts the Hobbs's label with a U.S. proprietary (Scott RB11) dating it between 1875 and 1883. The item is affixed to a product label for "MEEN FUN / The Celebrated Chinese Skin Powder," sold by R. M. Hobbs as "sole proprietor in the United States."

Another imitation British medicine tax stamp inscribed "Sir James Clarke's Female Pills" is frequently encountered. The product was marketed by Job Moses who resided in Rochester, New York, until 1859, and then in New York City until at least 1871. An 1859 Job Moses's advertisement in the author's collection announces that "Each bottle [of James Clarke's Celebrated Female Pills]

Rheumatic Pills which was introduced in 1801. Thomas Prout of 229 Strand in London, England, did not register with the British Stamp Office until 1864 authorizing him to use tax stamps imprinted with his name. In 1872, Prout authorized H. Rolff Planten of Brooklyn, New York, to serve as representative "for compounding and manufacturing these pills in the United States." H. Planten & Son advertised that since, "the goods made in the United States no longer require the British Government 'Patent Medicine or Revenue Stamp,' each box will have affixed a 'Guarantee Stamp' bearing our Trade Mark and in the name of W. A. Prout, as guarantee of genuineness, and which to counterfeit is a

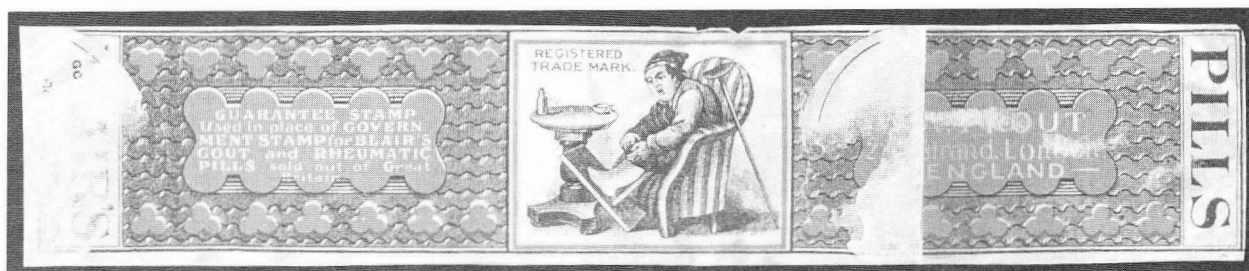


Figure 6. Planten's imitation British medicine tax label used in the 1890s inscribed "Used in place of Government Stamp for Blair's Gout and Rheumatic Pills sold out of Great Britain."

bears the Government Stamp of Great Britain to prevent counterfeits"; however, Moses fails to reveal that these were imitations of the government stamp. The imitations of both Hobbs and Moses retained the inscription "Stamp Office" at either end of their labels long after the British government changed their medicine tax stamps about 1870 to read "Inland Revenue."

One of the last imitation British medicine tax labels was used for Thomas Prout's patent medicine called Blair's Gout and

felony punishable by imprisonment." Figure 6 depicts one of these imitation British medicine tax labels which reads: "Used in place of Government Stamp for Blair's Gout and Rheumatic Pills sold out of Great Britain."

These imitation British medicine tax stamps capture an interesting chapter in the history of mankind's effort to self medicate. All are scarce since, unlike postage stamps, the law required that they were to be destroyed when the package of medicine to

Fakes/page 197

Rare beer stamp varieties found

by Henry Tolman, ARA

A new major beer stamp variety has recently come to light. It is the 1917 Provisional Issue $\frac{1}{8}$ barrel red brown with a type 102 handstamp on REA97, the 1914 Provisional Issue (Figure 1). The handstamp is distinctive from other types in that it has a horizontal line under "ACT OF 1917" (Figure 2).

Though the handstamp is weak it is quite clear under a glass. It is in redish purple and superimposed over "UNDER ACT OF 1914" reading diagonally up. The perfin cancellation is "W C B Co. / +9•+3•18" which according to the *Register of United States Breweries 1876-1976, Volume 2*, could be the initials of either the Westchester County Brewing Company of Pelham, New York, or the Watertown Consumer's Brewing Com-

Beer/page 195



Figure 1.
Newly discovered $\frac{1}{8}$ barrel 1917 provisional type 102 handstamp on 1914 provisional.

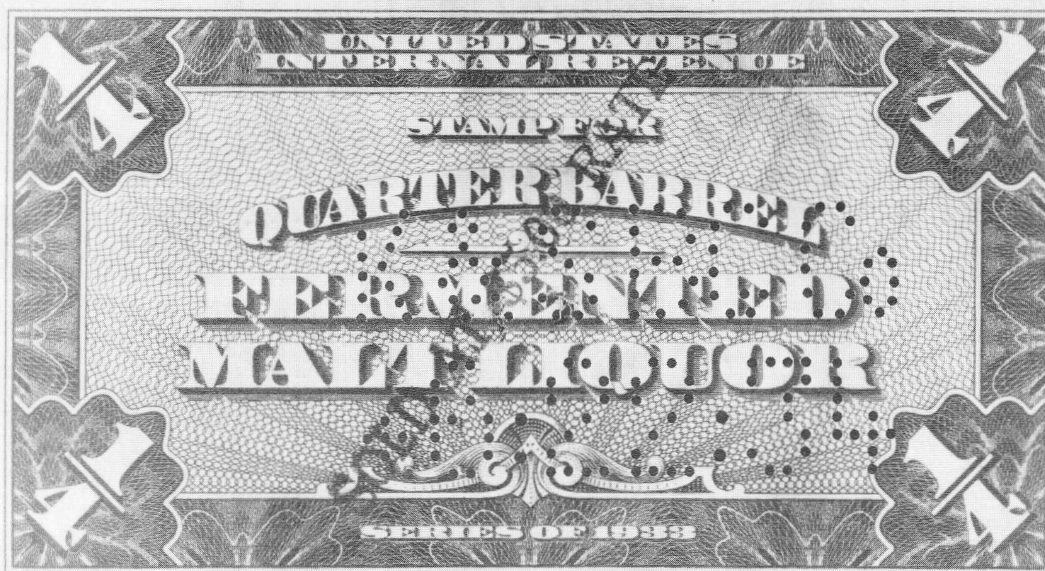


Figure 3.
Priester number 202a now verified.

Chautauquas and admission taxes

by Scott Troutman, ARA

Recently an interesting item surfaced in the State Revenue Society auction. Shown in Figure 1, it was an admission ticket for up to eight admissions to the Horner Chautauqua. It would not have caught my eye except for a small notation "Subject to War Tax" and a date of 1918. I took it to be ticket to some obscure local baseball team. But recently I stumbled on the laws for the admission tax and later I discovered a Chautauqua was something much bigger than a baseball game.

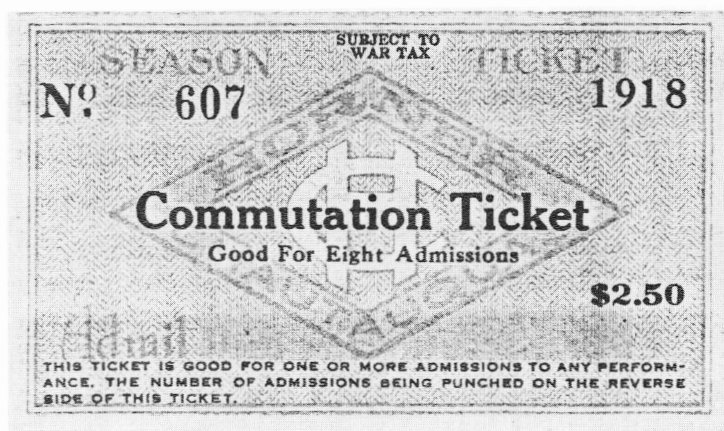


Figure 1.
Horner
Chautauqua
ticket. Notice
reference to
performances
and to war
tax.

Tax decision 2681 (Decisions, 1918) describes in detail the regulations pertaining to the admissions tax which was passed into law on October 3, 1917, and which became effective November 1, 1917. This was an emergency tax passed to support World War I. The basic tax was simple:

"...a tax of 1 cent for each 10 cents or fraction thereof of the amount paid for admission to any place, including admission by season ticket or subscription, to be paid by the person paying for such admission: *Provided*, That the tax on admission of children under twelve years of age where an admission charge for children is made shall in every case be 1 cent."

It sound simple enough but in reality it must have been a bear to administer. Con-

sider just a few of the problems the decision tried to deal with. If you sold tickets, you had to post a sign with both the price of admission and the price of the tax on the ticket. A person buying block tickets had to pay the higher tax for adults if you could not tell in advance how many kids would be in the group. If you bought a cheap seat, and then decided to get a better ticket, you had to pay any tax difference as well as the difference in ticket price. If you had an agent sell the tickets, you had to convince the tax collector that the agent collected the tax.

The law said the tax was on the amount paid for admission "to any place," but as the law gave no definition of "any place," the Internal Revenue Commissioner tried to clarify it. As such "the context indicates that in general only admissions to places of amusement and entertainment were intended to be taxable." This only made things more complicated. If the admission was to use something, it was not taxable. This included "pool tables, tennis courts, golf links, swimming pools and Turkish baths." If the admission price to a gym let you use the equipment, no tax. But if you watched a sporting contest of some kind, you had to pay the tax.

Dancing was a nightmare. "Where a dancing school charges an admission and an additional charge for instruction, the tax is only on the admission, but if there is a single charge for admission with instruction to those who wish it, the tax is on the entire charge. Where an admission charge is made to a dancing pavilion and a separate charge is made for each dance for admission to the dancing floor within the pavilion, every admission to the dancing floor within the pavilion or dancing floor is taxable." Think that is bad. If you went on an excursion boat that offered dancing, the whole price of the ticket could be taxable!

If you bought a season ticket before the law went into effect, you lucked out as the tax was to be paid at the time the ticket was purchased. But after the law went into effect season tickets or tickets for multiple perfor-

mances had to indicate the tax was already paid. Hence, the indicia on the Chautauqua ticket.

If you were a proprietor and tried to include the price of the tax in the ticket, that was prohibited unless the ticket specifically spelled out that the price was x-amount for the admission plus whatever the tax was. Of course, if you had to refund the ticket price, you had to refund the tax, too. And naturally, given the different tax rates on kids, you had to have separate tickets for them.

Of course there were exemptions, to make life more interesting. Employees working at the entertainment were exempt. This covered vendors, stage hands, actors and actresses and people playing sports, but it also covered umpires and news broadcasters at ball games. A doctor was exempt if he was the game doctor, so long as he did not take up a seat a paying patron would normally fill. Kids who sold handbills were exempt, even if all they got for their pay was a ticket to the game.

Cabarets were taxable, but religious and educational programs were exempt. Agricultural fairs were exempt if they were run by agricultural cooperatives. And if the admission price was five cents or under there was no tax. No sense dragging those little neighborhood kids' shows (like the Our Gang kids put on) into this.

And that brings us to the Chautauqua ticket. Though almost forgotten today, Chautauquas were once a major entertainment in the Great Plains states. The first one was held in 1874 on the shore of Lake Chautauqua (and hence the name) in Fair Point, New York. It began as a training camp for Sunday school teachers, but evolved into traveling tent shows offering literary versions of vaudeville. Typically actors played historical, Biblical or literary figures, from Sam Houston or Thomas Jefferson to Socrates or Moses. Skits were designed to tell you about the life history of the characters, show key points in history, or illuminate Bible teachings.

Audiences who came to watch the show's wide variety of entertainments were held to a strict standard of conduct. Alcohol and profane language were not allowed and holding hands was prohibited. The shows included jugglers, Shakespearean performances, Alpine yodelers, jubilee singers and often op-

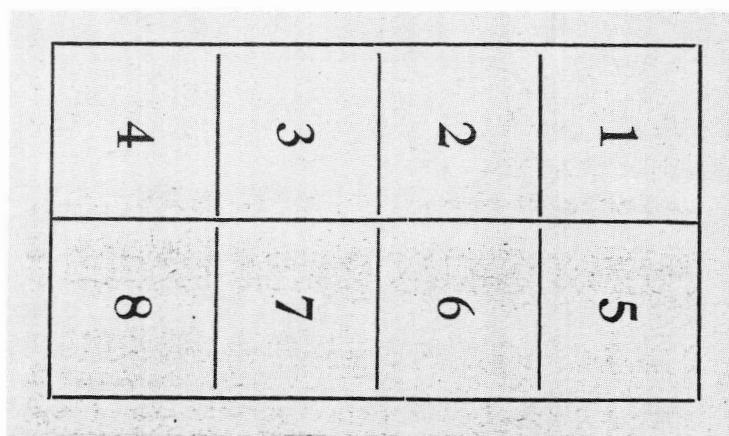


Figure 2.
Reverse side of
ticket in
Figure 1 with
places for
punches.

era.

The audiences loved the performances and promoters began setting up Chautauqua circuits with schedules for the entire summer. The shows skipped from town to town across the Midwest and Great Plains. Most of the shows lasted five days. The ticket shown paid for eight admissions, and would have been punched as used. Chautauquas were billed as cultural entertainment and were taxable as such.

The peak year was 1921, when some 70 circuits moved through the country giving over 10,000 Chautauquas. And these were not small events. It was not unusual to have crowds of 3,000 to 5,000 people attend. People in the prairie towns and little access to cultural events and they appreciated the arrival of the excitement, tents and entertainers. It was good clean family entertainment.

The coming of radio, movies and television killed the Chautauqua circuits. Beginning in 1976, after almost a fifty year absence, some Chautauquas are once again being staged (Jones, 1996). Four will be held in Oklahoma this summer.

And so it is that a single old ticket lead me to discover both a curious tax law and an all but forgotten entertainment medium that once flourished here on the plains.

References

- Jones, C. Historical figures to be portrayed in traveling tent shows. *The Daily Oklahoman* 1996 May 24; Weekend section:1.
Treasury Decisions Under Internal-Revenue Laws of the United States, Volume 20, Jan-Dec 1918. Washington: Government Printing Office, 1919.

Collector's and Exhibitor's Forum

U.S. Sales Circuit Notes

I have received enough requests for a U.S. Possessions and Territories circuit to warrant its formation. Until an adequate supply of salesbooks are submitted, however, I have elected to put this category under the MISC (Scott-listed miscellaneous) category for the present. The request form for circuits reflects this revision. This new interest will succeed only if adequate material is submitted. So send me your duplicates mounted in salesbooks; some eager customers await.

The number of salesbooks on hand is at a low right now. Material in all categories is greatly needed. (The one exception is modern state fish and game revenues; please do not submit these.) Quite a number of new members have expressed their interest lately in receiving circuits. Let's not disappoint them. My experience has been that new members are ready buyers. So this is an excellent time to submit those wines, match and medicines, tobaccos, taxpays — anything and everything related to U.S. revenues!

Blank sales books are fifty cents each, available in six formats for the best presentation of your material. Send me your order today.

While on the subject of new members, all of you new to the circuits should realize that you need to acquire a rubber stamp for use to denote your purchases. This is a requirement, as a heavy pen stroke can damage underlying material, and the processing of returned circuits is delayed as I try to decipher scribbled initials. The rubber stamp should be no longer than one inch, and contain the member's name or initials, and APS and/or ARA membership number. Several advertisers in the SP offer such stamps, or your local stationer can likely provide one. Order one before you receive your first circuit.

I will close with a reminder that it has been a year since my local post office assigned my post office box a new ZIP code: 66505. This means that the twelve month grace period for delivery of mail to the old ZIP code has expired. Any mail addressed to the obsolete address will no longer be delivered. Please ensure that all correspondence is addressed thusly: American Revenue Association, Paul Weidhaas, U.S. Sales Circuit Manager, Box 1890, Manhattan KS 66505-1890.

The Editor notes...

...that at the literature exhibit held May 31-June 2 at OKPEX '96, Silver-Bronze awards were received by *Gene Kelly's Catalogs of the Taxed Documents of the Federal, Kanton and Gemeinden of Switzerland, Volume One* and *Gene Kelly's Catalogs of the Taxed Documents of Switzerland Volume Three, Second Edition* both authored by Gene Kelly. *The American Revenuer*, 1995 received a Vermeil. This is a new literature exhibition and the first one to ever include a category for auction catalogs. The jury cited the April 7-8, 1995, catalog by Michael E. Aldrich as the best revenue auction catalog of the year. The year's run of the Aldrich catalogs (sales 41 and 42) received a Vermeil award.

...that M. P. Bratzel, Jr. (1233 Virginia Avenue, Windsor, ON N8S 2Z1 Canada) has published *The Wartime Revenue Stamps of*

Cameroun: a critical examination. The 52 page book looks at the WWII overprints of French Cameroun's postage stamps with "TIMBRE FISCAL." This extensive examination includes color illustrations. The book retails for \$ (U.S.) 25 and is available from the author, Leonard Hartmann, Vera Trinder and Eric Jackson.

...that Raymond Petersen, Jr. of West Hartford, CT, has purchased Glass Slipper Auctions of York, England, which has been owned by Andrew Hall. Petersen has been a part time revenue and cinderella dealer for about 15 years becoming full time in February. Hall's last auction closed August 3; he will continue his publishing in the U.K. Petersen's first auction will close in November.

ARA member Michael J. Morrissey is in the home stretch in preparing the manuscript for *Printed proprietary precancellations on the First Issue U.S. revenue stamps, 1862-1872*. Examples of a few of the cancellations listed in this proposed handbook and catalog are illustrated.

Thus far, he has had the assistance of many ARA members who sent photocopies of their cancels, but there are undoubtedly others who have not yet taken the time to do the copying. Now is your opportunity. Confiden-

tiality will be maintained unless expressly waived. Any costs of copying will be reimbursed upon request.

Send all correspondence to First Issue Precancel Project, Box 441, Worthington, OH 43085. Telephone: 614-846-0168 (after 6:00 p.m.); FAX: 614-445-8810.



The Revenue Journal of Great Britain—June 1996

The June 1996 contains a wide variety of short to three page articles in addition Editor Clive Akerman's usual collection of reviews. A. Ronald Butler looks at the revenue usage of "Tasmania—the De La Rue threepence" used between 1870 and 1880. Abdul Mollah examines the Indian state of "Madhya Bharat fiscal stamps and stamped papers." Lawrence Armitage's study looks at "Great Britain—receipt duty" from 1694 until it was abolished effective February 1, 1971. Iain Stevenson illustrates and questions the purpose of "Great Britain—unrecorded 'Private Revenue' stamp" apparently issued by the Marine Engineering Association of London; the stamp suggests private origin and use something like the Tea Clearing House stamps. Switzerland is discussed by Donald Duston's "Aarberg" (the 1908 large special

printing) and by Gene Kelly's look at the use of priced paper for real estate transactions in "Kanton Zurich." Duston also provides notes about "Spanish Africa Revenues" relating to the Barata catalog. John Fosbery describes stamps of "Panama—printed in the USA and England." Michael Mahler's British medicine duty stamp forgery discussed by George Griffenhagen in this issue of *The American Revenuer* is also shown with the package wrapper.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain. Membership is £15 per year or £20 overseas (the USA is overseas). For information write to the Secretary, Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ.

The Check Collector—April-June 1996

The April-June issue of *The Check Collector* has more than usual to offer the revenue stamp collector. Bill Castenholz tells the story of "The elusive O Type: O(h) my goodness, look what just turned up." Type O stamped revenue paper imprints were rather scarce with only about 17 known. The several months ago 56 more appeared from Marengo, Iowa. They had all been the property of an Illinois stamp dealer's family. It appeared that he tried to scatter them about the market all at one time, but the news traveled fast, faster perhaps than the dealer would

have desired.

Coleman Leifer's story about "The Great Sierra Consolidated Silver Company" illustrates four of the company's checks on stamped paper. And finally, Ed Lipson begins part one of "The Heyday of American Phototype" which was one of the major printers of U.S. revenue stamped paper.

The Check Collector is published quarterly by the American Society of Check Collectors, Inc. Annual dues are \$10 (add \$5 outside N. America). For information contact Coleman Leifer, Box 577, Garrett Park, MD 20896.

Duck Tracks—2nd quarter 1996

The second quarter 1996 issue of *Duck Tracks* announces that Hawaii became the fiftieth state to issue a wildlife conservation hunting stamp. The winning design of the 1996 Delaware suck stamp contest was also shown. In this issue Peter Martin expands on "Ducks and Lighthouses—the rest of the story" going beyond a fourth quarter 1995 article about New Jersey duck stamps with lighthouses. A topical checklist is included. In separate articles Bob Dumaine takes a

look at "The State Duck Stamp Market" while Tom DeLuca looks at "Duck Stamp FDC Market Still Growing." Society news and advertisements are also included in this issue.

Duck Tracks is published quarterly by the National Duck Stamp Collectors Society. Regular annual membership is \$20; information can be obtained from the society's secretary Anthony Monico, Box 43, Harleysville, PA 19438.

Canadian Revenue Newsletter—May 1996

The May 1996 issue of *The Canadian Revenue Newsletter* features John Harper's "Tobacco company cancellation dating codes—Part 1: Imperial Tobacco cigarette stamps" and Christopher Ryan's "Precancelled stamps on decks of playing cards." Additional articles include "A war tax rebate certificate" by Fritz Angst and "A modern raw leaf tobacco excise duty stamp" by Christopher Ryan. News items about BNAPS Revenue Study Group members fills out the rest of the issue.

The *Canadian Revenue Newsletter* is published by the Revenue Study Group of the British North American Philatelic Society. To receive the newsletter, one must first be a member of BNAPS (Secretary: Jerome

Jarnick, 108 Duncan Drive, Troy, MI 48098-4613). While an occasional article about Canadian revenues will appear in the BNAPS journal *BNA Topics*, it is primarily a postal publication. Current and back issues are available through the ARA library.

Historically, the *Canadian Revenue Newsletter* has been almost devoid of formal articles. Chris Ryan, the current editor, has been attempting to change that. He currently has a number of articles in various stages of preparations. In 1993 Fritz Angst succeeded Bill Rockett as editor and began a new series of numbers for the *Newsletter*. Ryan became editor with his first issue being number 8 dated September 1995. His plans are for about six issues per year.

Correction to India catalog

Mr. Anil Kumar of India wishes to note the following error in the *Catalogue of The Court Fee and Revenues Stamps of the Princely States of India* by A. Koeppel and R.

Manners. On page 160 of Volume I and in the supplement to volume I, page 51 (Jaipur) in the right hand column the listing for Koeppel Manners number 171 "S.G. 40" should be corrected to "S.G. 52."

Cal-Rev holds July 28 pot luck

Cal-Rev, ARA's California chapter met in Jerry Lurie's mobile home park clubhouse for their second annual summer dinner gathering. Eighteen were in attendance. All attending had a great time and enjoyed a meal of lasagna, chicken, salad, sheet cake and soft drinks. Everyone found it to be quite satisfying to get away from a show atmosphere

once a year and to relax and socialize with non-philatelic members of the family.

There was still stamping going on as many of the members brought material. Don Green showed some of his new match and medicine acquisitions including sheets of scarce material. Door prizes were donated by Joe Ross and Bert Hubbard.

The chapter's next meeting will be in San Jose, Saturday August 31 at 2 p.m. A show and tell program will be featured. In November, SACAPEX will be the site of a 1 p.m. meeting on November 3. Jack Foote will dis-

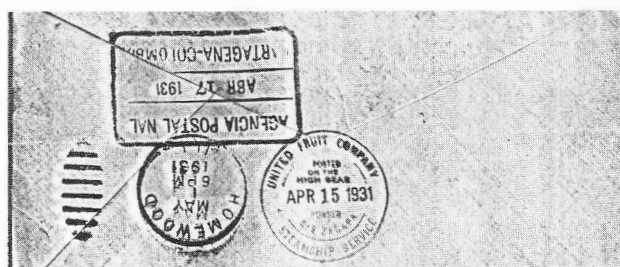
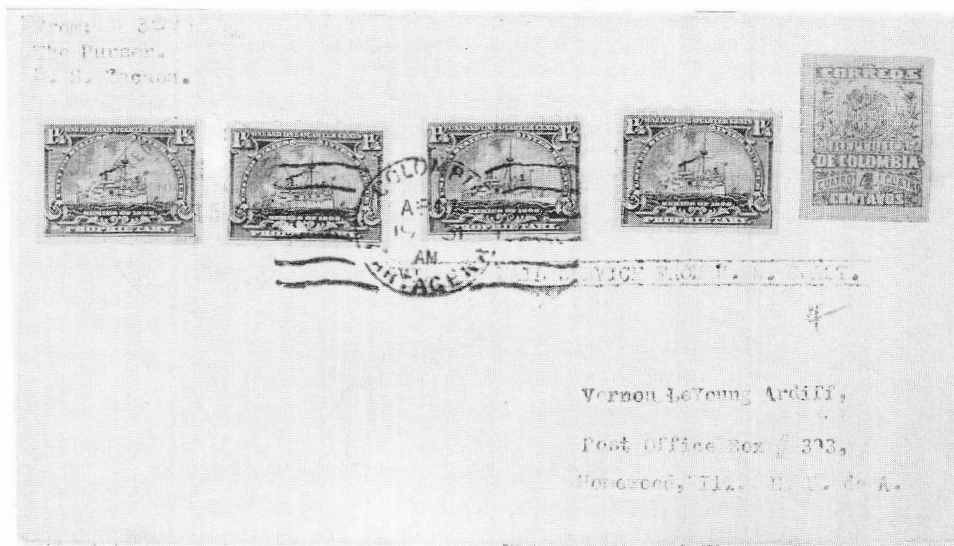
cuss his specialty of telephone and telegraph stamps. Don't miss either meeting. Call Jerry for data at 510-682-3-2-. Good stamping until next time.

Revenues used for postage on 1931 ship cover

by Abner Weed, ARA

Collectors of revenue stamps used as postage should find this cover interesting. It was mailed by the purser of the United Fruit Company's SS Zacapa on April 15, 1931. The cover was handled by Columbian postal authorities at Cartagena on April 17. It arrived in Homewood, Illinois, on May 1, 1931. The 4 centavos Columbian stamp paid the rate from Columbia to the U.S. The typed instructions "via air mail service from U.S. coast" would indicate the need for the four RB25 stamps to pay the 5¢ airmail rate in 1931.

The cover does not contain any enclosures. It does not appear that it has ever been opened and thus appears to have possibly philatelic in nature.



Beer/one variety found, one variety confirmed/from page 189

ACT OF 1917

TYPE 102

Figure 2. Priester's type 102 handstamp.

pany of Watertown, New York. The first brewer went out of existence with the advent of National Prohibition while the latter continued after prohibition as the Northern Brewing Co., Inc. until 1943.

A second beer stamp of importance is a 1933 Second Issue ½ barrel green with a provisional surcharge "SOLD AT \$5.00 RATE" in deep purple reading diagonally up (Figure

3). It was first listed in Tom Priester's 1979 catalog as number 202a and priced as (V) referring to E. R. Vanderhoof. As confirmation could not be made, it was withdrawn from his 1990 catalog. It has surfaced and can now be confirmed probably as REA173a Provisional surcharge, \$5 rate. Figure 4 illustrates Priester's type 240 handstamp. The perfin cancellation reads "K & S BG Co / +6•22•34" indicating the Kamm & Schellinger Brewing Co., of Mishawaka, Indiana. This brewery continued in operation following prohibition.

SOLD AT \$5.00 RATE

TYPE 240

Figure 4. Priester's type 240 handstamp.

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.

James W Clark 5356, 18 German St, Annapolis, MD 21401, by Secretary. South America, Paraguay.

Peter Millan 5358, by Richard Friedberg. US-Scott Listed.

Charles A Pirro 5363, 3 Baker Lane, Norwalk, CT 06851, by Secretary. Canada, Canada- Provincials, United States, British Commonwealth.

Gerald L Robbins 5360, Box 1604, Centreville, VA 22020, by Ronald Leshner. Collector/dealer, Robbins' Stamps—United States, US-Literature, US-Stamps on documents, US-State.

Charles Soter 5359, 6790 E Paseo Penoso, Tucson, AZ 85750, by Richard Friedberg. United

States.

Gregory S Voss 5362, 13 Roland, Ballwin, MO 63021, by Eric Jackson. Collector/dealer—Seals-Christmas, Seals-TB, United States.

Dr Jeffrey R Westheimer 5357, 11425 Kerry Rd, Brethren, MI 49619, by Secretary. US-Scott Listed, US-Documentaries, US-Documentaries on Documents, US-Proprietary, US-Future Delivery, US-Stock Transfer, US-M&M.

Joshua M Whipple 5361, 507 Andover St, San Francisco, CA 94110, by Richard Friedberg. US-1,2,3 Issues.

Highest membership number assigned on this report is 5363.

New Members

Numbers 5351-5355

Reinstated from 1996 NPD List

4198 Darwin Williams

Deceased

1290 Peter H Bergstedt

Board of Directors:

President: Ronald E. Leshner, Sr., Box 1663, Easton, MD 21601; e-mail: rl0005@epfl2.epflbalto.org

Vice President: Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 215-926-6200; e-mail: ejackson@epix.net

Secretary: Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.

Treasurer: Gerald Krupnikoff, 3 Fieldstone Lane, Avon CT 06001.

Eastern Representatives: Brian Bleckwenn and Ernest Wilkens

Central Representatives: Kenneth Trettin and Martin Richardson

Western Representatives: Scott Troutman and Richard Riley

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; e-mail: marty@cerfnet.com

Sales Circuit Manager—US: Paul Weidhaas, Box 1890, Manhattan, KS 66505-1890

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, Sweelinckplein 174, 2402 VL Alphen aan den Rijn, Netherlands.

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

Membership Summary

Previous membership total 1293
Applications for membership 8

Reinstated from non-payment list 1
Deceased -1
Current membership total (7/23/96) 1301

Fakes: created to fool the American public/from page 188

which they were affixed was opened. For a comprehensive history of British medicine tax stamps from 1783 to 1941, as well as more than 30 other countries which taxed patent medicines with revenues, see George Griffenhagen's *Medicine Tax Stamps Worldwide*, American Topical Association Handbook No. 76, Milwaukee, Wisconsin, 1971.

References

Akerman, C. *Collecting and Displaying Revenue Stamps*. Hitchin, Herts., U.K.: The

Revenue Society of Great Britain, 1995.
Alpe, E. N. *Medicine Stamp Duty*. Chemist and Druggist. London, 1888.

Griffenhagen, G. and J. H. Young. *Old English Patent Medicines in America*. Washington, DC: Smithsonian Institution, 1959.

Samuel, M. and G. Griffenhagen. *American Imitations of British Medicine Stamp Duty Labels*. *Philatelic Journal of Great Britain* 1970 December; 108-109.

Letter: 1997 ARA convention at St. Louis/from page 185

September 27 through October 6. Not only will I be exhibiting, but I will be in attendance when the vote is taken to give revenues full commission status. Important days lie ahead for revenues.

On the domestic scene, let me tell you that during our 50th anniversary celebration, the ARA plans for 1997 to meet at both Pacific 97 in San Francisco and in St. Louis, March 7-9. The St. Louis show is a change from what had previously been announced. The change in venue was necessitated by a date conflict between the New York MEGA-EVENT and COLOPEX (Columbus, Ohio).

If there are any ARA member dealers who

do not ordinarily have a booth at the St. Louis show, and wish to have a booth, please contact me by August 31. Spaces available are at a premium.

We are looking for a few good presentations during the show on Saturday. I anticipate that there will be a seminar to share recent discoveries in the field of revenue stamped paper. It would be nice to have some presentations on foreign revenues, U.S. tax-pays, or whatever is your collecting interest. If you have an area in which you would like to share you knowledge or discoveries, please contact me by August 31.

See you in St. Louis and San Francisco.

AUCTIONS WITH A DIFFERENCE

Revenues, Documents, Covers

◆ Write for next catalog ◆

H.J.W. Daugherty
P.O. Box 1146A, Eastham, Mass., 02642

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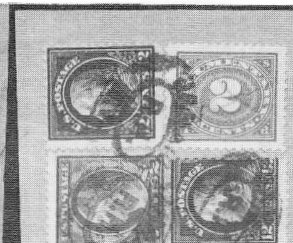
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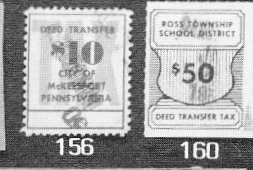
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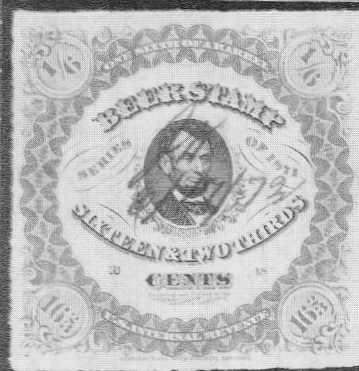


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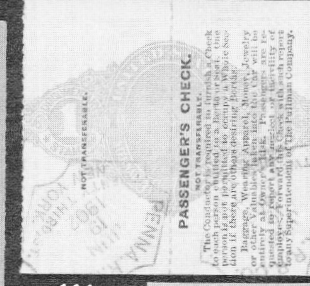
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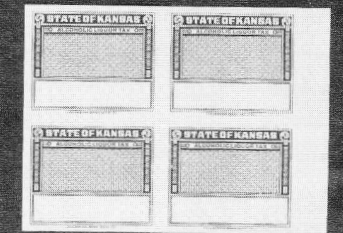
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MAIL AUCTION #115

CLOSING DATE: September 25, 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	PS2 F-VF tiny faults	37.50
2	PS5 VF	20.00
3	WS11* F-VF thin spot	55.00
4	POSTAL NOTE STAMPS PN1-18* F-VF	33.00

The following fifteen lots are examples of the use of documentary stamps to pay the parcel post tax during WWI

5	R227 block of four precanceled Buffalo, NY, F-VF one stamp with tear PHOTO	---
6	R228 x 2 h/s cancel Bayer & Co., New York, and one 50c W/F with New York precancel, F-VF PHOTO	---
7	R228 pair, 20c W/F with New York precancel, F PH	---
8	R228 pair, two 3c, one each 7c & 20c W/F with New York precancels, F-VF	---
9	R228 x 2, one each 3c, 6c & 20c W/F with Milwaukee precancels, F	---
10	R228 strip of three, two 2c, one 5c, 20c, 50c (corner off) W/F & 10 Special Delivery from New York, F	---
11	R228, 229, one each 3c, 10c & 50c W/F, F	---
12	R228, 229, one 6c & one 50c W/F, both with Milwaukee, Wis. precancels, F-VF	---
13	R229, one 2c, pair of 15c W/F, F-VF	---
14	R229, 20c & 30c W/F with Chicago precancels, F	---
15	R229 pair, 6c, 30c & 50c W/F with Detroit precancels, all have perfins, F	---
16	R229 pair, 12c, 15c pair, & 50c W/F with Dayton, OH, precancel, all with perfins, F-VF PHOTO	---
17	R229, 2c & two 12c W/F from Jamaica, NY, F PHOTO	---
18	R230, 9c & 30c W/F, F	---
19	R232, 50c & \$1 W/F, F PHOTO	---
20	R435 cut cancel, F	25.00
21	R601 F-VF	40.00
22	R606 F	50.00
23	R635 F-VF	---
24	R674* F-VF	6.50
25	R719 VF PHOTO	55.00

BEER STAMPS - Scott Catalogue numbers followed by Priester numbers in parentheses

26	REA4 (4A) VF affixed to card	18.00
27	REA21 (22A) VF crease PHOTO	125.00
28	REA26 (26A) die cut, F small stain, thin, creases PH	---
29	REA30 (31) F	17.50
30	REA31 (32) VF creases, pinhole, small corner nick	30.00
31	REA32 (33) F-VF faults	7.50
32	REA33 (34) great color, F thin PHOTO	500.00
33	REA34 (35) F	50.00
34	REA37 (38B) F light soiling	5.00
35	REA37d (38D) F	25.00
36	REA37f (38F) F-VF creases	30.00
37	REA39 (40B) F small faults	2.50
38	REA39e (40aC) F	10.00
39	REA39e (40E) F tiny hole	7.50
40	REA39f (40f) F crease, tiny tear	15.00
41	REA41d (42D) F creases	15.00
42	REA41f (42F) F	7.50
43	REA45 (48A) TSM F small internal tear, tiny faults PH50.00	7.50
44	REA55 (55B) F creases	7.50
45	REA56 (57B) F	30.00
46	REA62 (68) BSM with plate #8536, F-VF creases	5.00
47	REA69 (75) VF creases, small tear	10.00
48	REA75a (83A) F-VF thin, small abrasion	40.00
49	REA79a (87A) left sheet margin, F	10.00
50	REA79b (87B) F-VF upper right corner nicked	20.00
51	REA79c (87C) F light crease	12.50
52	REA86 (94) F crease	2.50
53	REA93 (98) F small faults	5.00
54	REA95 (100) F faulty	75.00
55	REA102 (114A) VF PHOTO	45.00
56	REA109 (128) F-VF	2.50
57	REA122 (151A type 88) VF	20.00
58	REA124* (152A type 86), LSM with plate #53913, XF PHOTO	12.50
59	REA124c (152C) LSM, VF	3.50
60	REA125 (146A type 107) VF large tears	50.00
61	REA189 (215) VF PHOTO	300.00
62	REA196* (222a) XF PHOTO	3,200.00
63	RI1-13* F-VF	49.83
64	RJA49d* VF corner crease, CV as used	30.00
65	RM3 clear strike on a 1756 warrant, F-VF small split in fold	140.00
66	RM90 sharp strike on the back of a 1798 single bond, F-VF foxing, creases in stamp	125.00
67	RM97 sharp strike on a 1799 promissory note, VF	35.00
68	RM98 sharp strike on a 1799 Elkton, MD, draft payable at sight, VF	20.00
69	RM103 clear strike on an 1800 Baltimore promissory note, F-VF crease in stamp	15.00
70	RM110 sharp strike on an 1800 Portland promissory note, fold affects stamp, VF	20.00

71	RM113 sharp strike on a 1798 Northfield promissory note payable in silver money, fold in stamp, F small faults	20.00
72	RM139 sharp strike on an 1801 promissory note, F small faults, split repaired with archival tape	100.00
73	RM152 sharp strike on an 1800 Springfield promissory note, folds affect stamp, F-VF	20.00
74	RM154 sharp strike on an 1800 New York promissory note, fold affects stamp, F-VF ink erosion in document	30.00
75	RM163 sharp strike on a 1799 promissory note, VF light foxing	25.00
76	RM165 clear strike on a 1799 Newbern promissory note, fold affects stamp, F-VF	40.00
77	RM179 sharp strike on 1798 Philadelphia promissory note, folds affect stamp, signature torn off, F	15.00
78	RM188 sharp strike on an 1801 So. Kingston promissory note, F small faults	35.00
79	RM202 clear strike on an 1801 promissory note, VF	50.00
80	RM227 clear strike on an 1899 promissory note, folds affect stamp, F	50.00
81	RM228 sharp strike on a 1799 Brattleboro promissory note, fold affects stamp, F-VF	35.00
82	RM240 sharp strike on a 1799 Alexandria promissory note, F-VF	10.00
83	RM246 sharp strike on a 1799 part printed penal bond, F-VF small faults	50.00
84	RM260a sharp strike on an 1800 Norwich promissory note, F-VF	15.00
85	RM260b sharp strike on an 1802 promissory note, folds affect stamp, F-VF	15.00
86	RM261a sharp strike on an 1802 promissory note, VF crease affects stamp	15.00
87	RM262a sharp strike on an 1801 New York promissory note, VF	55.00
88	RM263b sharp strike on an 1802 Providence promissory note, fold affects counter-stamp, VF	15.00
89	RM265a sharp strike on an 1801 Richmond sight draft, F adhesive stains on back	65.00
90	RM266a clear strike on an 1802 single bond, mss over stamp, F-VF	30.00
91	RM275a sharp strike on an 1817 New Haven promissory note, F-VF signature torn off	10.00
92	RM276b sharp strike on an 1814 promissory note, fold affects stamp, VF	10.00
93	RM278a sharp strike on an 1814 Philadelphia sight draft, VF	10.00
94	RM278b sharp strike on an 1814 promissory note, F-VF small faults	10.00
95	RM279a sharp strike on an 1814 New York promissory note, fold affects stamp, F-VF	13.00
96	RM279b sharp strike on an 1815 Baltimore promissory note, fold affects stamp, F-VF adhesive stains on back	17.50
97	RM280a sharp strike on an 1816 New York promissory note, VF	13.00
98	RM280b sharp strike on an 1815 Philadelphia promissory note, VF small stain affects stamp	27.50
99	RM281a sharp strike on an 1816 New York promissory note, mss over stamp, VF	13.00
100	RM281b sharp strike on an 1814 New York promissory note, cut cancel affects stamp, F-VF	32.50
101	RM282a sharp strike on an 1815 New York promissory note, fold affects stamp, VF	27.50
102	RM283a sharp strike on an 1817 Lexington inland bill of exchange, folds affect stamp, F	27.50
103	RM283b sharp strike on an 1816 New York promissory note, F-VF light foxing	55.00
104	RM284b sharp strike on an 1815 Philadelphia promissory note, fold affects stamp, F sig torn off	45.00
105	RM286b sharp strike on an 1814 Philadelphia promissory note, fold affects stamp, VF light foxing	37.50
106	RM370 clear strike on an 1850 promissory note, F small faults	12.50
107	RM372 clear strike on an 1846 promissory note, F-VF	10.00
108	RM373 sharp strike on an 1848 Jefferson promissory note, VF light foxing	12.50
109	RM375 clear strike on an 1852 Frederick promissory note, F-VF	10.00
110	RM511 clear strike on an 1800 import certificate for rum, VF	22.50
111	RM558 clear strike on an 1826 import certificate for tea, VF	20.00
112	RM561 sharp strike on a 1799 import certificate for rum, fold affects stamp, VF	25.00
113	RN-V6* on North America Life Insurance Co. policy, black printed redemption on stamp, VF usual sealed tear in document	450.00
114	RN-X5 Pullman Co. ticket, style six, Auditor's and Passenger's parts, printed on back, VF, Castenholz CV PHOTO	250.00
115	RN-X5a Pere Marquette Parlor Car ticket, F-VF small faults	15.00

116	RN-X7d Portland, ME. Portland National Bank, Union Mutual Life Insurance Co. check, VF	85.00
117	RS10a repaired tears, appears VF PHOTO	400.00
118	RS84a VF light crease in bottom margin PHOTO	125.00
119	RS137d F PHOTO	140.00
120	RS235d XF PHOTO	200.00
121	RT6d VF light crease PHOTO	125.00
122	RT14c F-VF thin, light crease, pinhole PHOTO	900.00
123	TOBACCO TINFOLDS Hicks TF25-2 VF	40.00
124	WHOLESALE LIQUOR DEALERS STAMP Series of 1910, 40 Gallons, unused, VF	---
125	SPECIAL TAX STAMPS Bowling Alley, 1954 \$120 for six alleys, VF	---
126	-1955 \$120 for six alleys, VF	---
127	-1956 \$120 for six alleys, VF	---
128	Wholesale Dealer in Beer, 1970 VF small tear	---
129	-1971 VF	---
130	-1972 F thin and stain	---
131	-1957 VF	---
132	Opium, Coca Leaves, Marihuana, Etc., 1954, VF	---
133	-1956 VF	---
134	Dealer in Untaxed Opium, Coca Leaves, Etc., 1935, F-VF tack holes, toning	---
135	-1936, F-VF tack holes	---
136	-1937 F-VF tack holes	---
137	CALIFORNIA Sweet Potato Proration stamps, six different, F-VF one with faults	---
138	Tomato Proration stamps, 13 different, F about 1/2 with faults	---
139	KANSAS 1949 Liquor Tax, plate proof of basic design, block of four, VF minor soiling on back PH	---
140	Bellinghausen B7* 100 copies in multiples, F-VF	10.00
141	MINNESOTA Deed Tax, set of nine values, 50c-\$100 in mint blocks of four, VF	---
142	-\$200 blue, booklet pane of two, mint, VF PHOTO	---
143	OHIO Knox County Liquor Assessment Receipt for Business of Trafficking in Spirituous, Malt and Vinous Liquors, 189_, unused, F-VF	---

PENNSYLVANIA LOCAL REAL ESTATE TRANSFER TAX

144	Baldwin Township School District, 75c blue, VF	---
145	-\$1 brown & black, F-VF crease	---
146	-\$20 orange, VF PHOTO	---
147	-\$20 orange & black, VF PHOTO	---
148	-\$50 purple & black, F-VF small tear	---
149	-\$50 violet & black, VF PHOTO	---
150	Borough of Bethel, \$1 violet & black, VF	---
151	-\$10 green & black, VF PHOTO	---
152	-\$20 gray & black, VF	---
153	-\$50 blue & black, VF crease	---
154	School District of the Borough of Bethel, \$50 yellow & black, F-VF PHOTO	---
155	Borough of Castle Shannon, \$1 green & black, VF PH	---
156	McKeesport, \$10 blue, VF PHOTO	---
157	Township of O'Hara, \$10 blue & black, VF staple holes PHOTO	---
158	School District of Peters Township, \$1 green, VF crease PHOTO	---
159	Ross Township, \$1 brown & black, VF	---
160	-\$50 dark brown & black, F-VF PHOTO	---
161	Township of Shaler, \$1 violet & black, VF PHOTO	---
162	West Jefferson Hills School District, \$50 brown & black, VF PHOTO	---
163	Borough of Whitehall, \$1 orange & black, VF	---
164	-\$5 blue & black, VF	---
165	-\$50 green & black, VF PHOTO	---
166	HAWAII R1* F	9.00
167	R6 horizontal pair, F-VF facial scuffs, crease	500.00
168	R7* F	17.50
169	R9 F small faults PHOTO	175.00
170	R11* F	7.50
171	R12* VF PHOTO	37.50
172	R13* F	20.00
173	R14* F	12.00
174	R15* F-VF	27.50
175	R16* F	27.50
176	KAHULUI RAILROAD 6c rose, unused, VF	---
177	-18c black, unused, VF	---
178	RATION COUPON for Twenty Points, Meats, Fats, Fish and Cheeses, OPA Form F-1615, VF	---
179	ARGENTINA Province of San Juan, 1890 4c red Wine tax, black h/s INUTILIZADO, F-VF	---
180	BRAZIL Federal issues from 1869 on, 120 stamps, nice variety	---
181	-lot of 141 stamps, over 85 different, includes Exportacao, from old cruzeiro to novo cruzeiro, Roman numerals to letters	---
182	-lot of 314, over 150 different, includes Exportacao, from old cruzeiro to novo cruzeiro to Roman numerals to letters	---
183	CANADA Cigarette, Cigar, Snuff and Tobacco strip stamps, group of 35 different, most are unused and VF, few with small faults	---
184	Gasoline Licence and Ration Coupon Book, Tourist, 1945-6, booklet with three coupons remaining, F-VF	---
185	GREAT BRITAIN 1/2 penny red imprinted on back page of Lloyd's Evening Post and British Chronicle, March 10, 1862, newspaper, VF	---
186	PORTUGUESE COLONIES 13 different, F-VF couple small faults, Barata CV	68.00
187	SOUTHERN RHODESIA 1p red impressed duty stamp on a 1942 Q. Q. Mines, Ltd. check, VF	---
188	FRANCE Effets de Commerce 1892 50c large die proof in violet and black on card, VF	---
189	Pour La Patria 10c-50F, set of 23, all with proof overprint, F-VF one faulty	---
190	Roles D'Equipage 21F60c die proof on gummed paper, VF PHOTO	---
191	TUNISIA Copies D16, F	18.00
192	Effets de Commerce 129 F-VF	15.00
193	-131 VF PHOTO	25.00
194	Quittances 1-6 F small faults PHOTO	65.00
195	WORLDWIDE REVENUES accumulation of album pages and envelopes full of stamps, lots of fun here, weighs over three pounds	---

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 airmails 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: Information on unusual revenue and postal use of R153, R154 and R154a. Will purchase revenue use on check or other document or postal use on cover. Also interested in purchasing plate number strips of three, other multiples and overprint varieties. Len McMaster, Box 187, Williamsburg, VA 23187, ARA #3916. *1360*

Wanted: Printed precancellations on first issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1361*

Wanted: Revenues, Cinderellas, newspapers, taxpays, hunting and fishing licenses relating to: Fort Smith, Arkansas, Sebastian County. Anybody know of: Christopher Columbus Tomlin? I will pay mailing costs. Mx. Judy A. Gremchuck, Box 885, Biggs, CA 95917. ARA #5333. *1362*

Wanted: canceled 1862-April 1865 US R71-102 perforated (c) with clear stamped or pen cancels. Jim Sobery, 6617 Sienna Ct., Norcross, GA 30092. *1363*

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. *1364*

Wanted: Hong Kong and British Agencies in China revenues on and/or off documents. Also Hong Kong officially sealed labels. Will buy or trade. Philippe Orsetti, Box 150028, Arlington, TX 76015. *1365*

Sale: RKs (U.S. Consular stamps) on documents. Many different countries, cities, document types and RK stamps. Send want list to H. Ritter, 68 Heatherwood Hills, Norristown PA 19403-1944. *1366*

Swiss revenues 150+ all different Federal, Kanton, Gemeinde. 1995 catalog over SFr 400.

Special price US \$33.50. Gene Kelly, Zelgstr 7, 8253 Diessenhofen, Switzerland. *1367*

Wanted: Labor union membership booklet with dues and assessment stamps wanted. Also loose stamps. Bill Pieterse, 106 Elm Street, Peterborough, NH 03458. *1368*

M&M and/or cancel collectors—have you considered PRINTED cancels on Proprietary Battleships? Great study area too. Will be more than happy to help you build your collection. New ARA members are also urged to write. Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548. Have a strong stock of RNs too. Please let me know your wants and interests. *1369*

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. *1370*

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. *1371*

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. *1372*

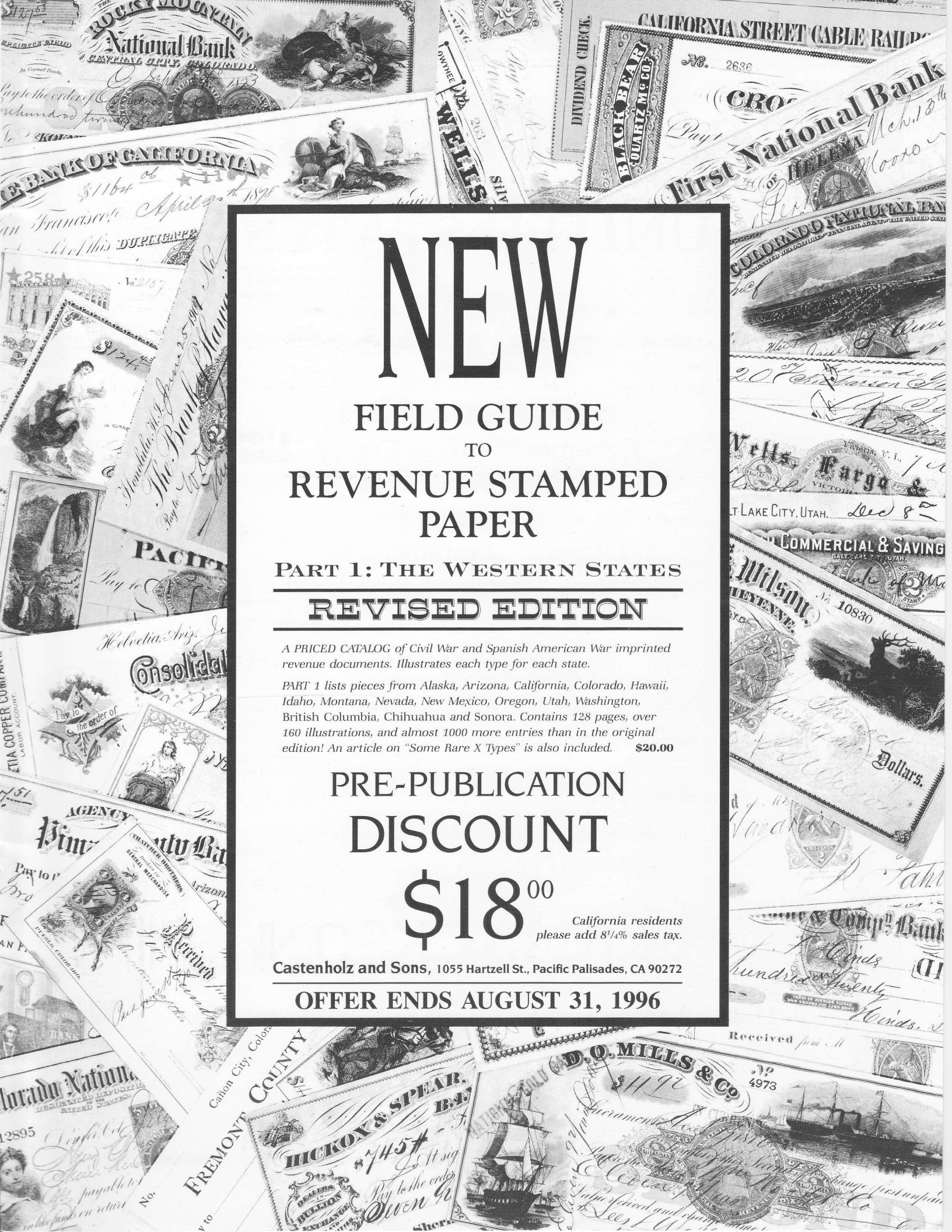


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RX-7	1.00	RX-16	5.57	RX-37	18.75
RX-8	11.25	RX-18	2.45	RX-38	1.90
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