

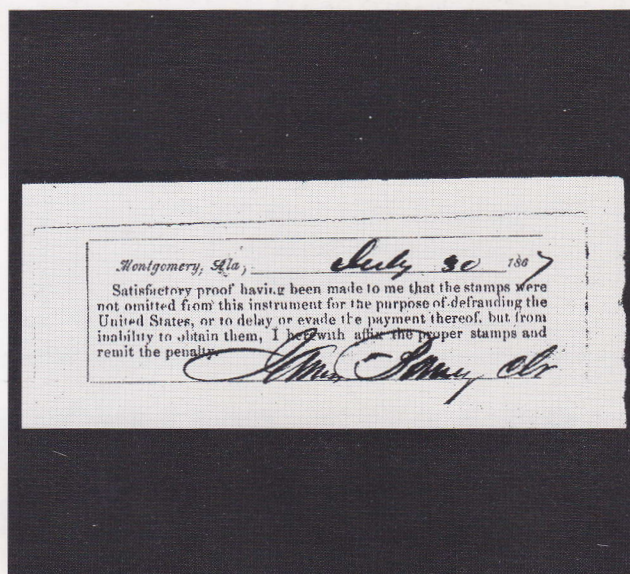


The American Revenuer

IN THIS ISSUE:

Pay to the Order of...20: The users of Butler and Carpenter's Type I imprinted stamps	100
Southern draft with late paid tax and pre-printed sticker	105
When America had a good five-cent cigar	106
An Adams Express Company receipt for "One Body"	108
2¢ U.S.I.R. Scott R15c bisect used as 1¢ stamp	110

This printed sticker used on a 1864 Alabama draft explains that stamps were not available at the time the draft was written. More, inside, page 105.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

APRIL 1997

Volume 51, Number 4
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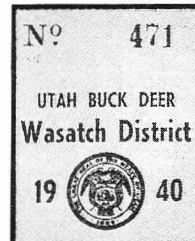
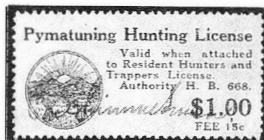
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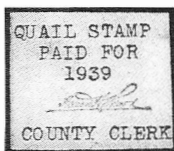
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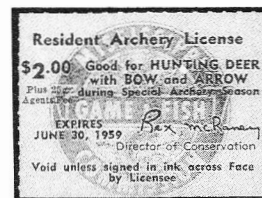
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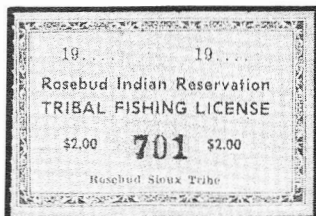


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In this issue:


Pay to the Order of...20: The users of

Butler and Carpenter's Type I imprinted stamps .	100
Review: Luren—February 1997	103
To the Editor...: Revenue stamp albums	103
The Editor notes... ..	104
Southern draft with late paid tax and pre-printed sticker	105
When America had a good five-cent cigar	106
Review: Canadian Revenue Newsletter—Jan. 1997	107
An Adams Express Company receipt for "One Body"	108
Review: The Penny Post—January 1997	108
2¢ U.S.I.R. Scott R15c bisect used as 1¢ stamp	110
UK "Stamp Duty Paid" imprint	111
Review: State Revenue News—3rd & 4th quarters 1996 and 1st quarter 1997	111
Revenue Journal of Great Britain—Dec. 1996	112
To the Editor...: Florida state documentary stamps	112
Review: Duck Tracks—1st quarter 1997	113
Cal-Rev March meeting	113
ARA: President's Letter	114
Secretary's Report	115

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The users of Butler and Carpenter's Type I imprinted stamps

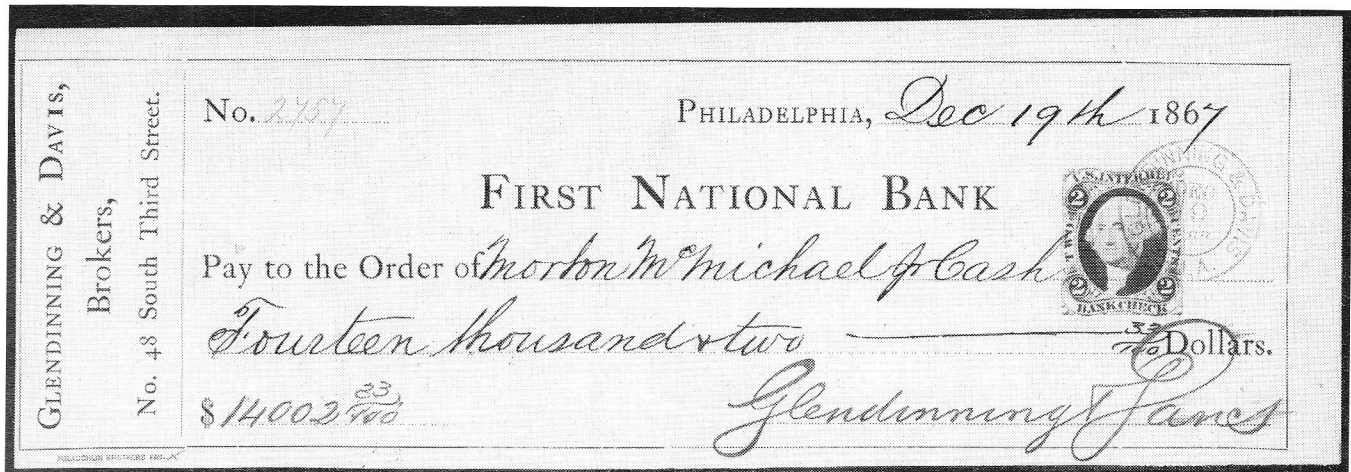


Figure 1.11.3
in the
accompanying
list; delivered
by Butler &
Carpenter in
February
1867. (84%
actual size)

by Ben Czech

In the last column the tortuous path to the delivery of the first imprinted stamps by Butler & Carpenter was examined. In this column the Butler & Carpenter correspondence is examined for the period when the type I imprinted stamps were delivered. The period of use of the type I was from June 30, 1866 through March 31, 1867, a mere nine months. During that period a total of 139,267 imprinted stamps were delivered. That total is only a little more than the 107,084 type O stamps that were delivered by Morey and Sherwood. A search of the Butler & Carpenter correspondence yields the following dates for each delivery, the quantity, and to whom the delivery was made (Table I).

Of these 21 deliveries, *eight* were for the Pennsylvania Rail Road and accounted for 83,575 or 60% of the imprinted instruments delivered. In spite of the generous supply of imprinted checks of the Pennsylvania Rail Road that are known (I have seen RN-H3, RN-J11 and RN-G1), it seems rather remarkable that none with an imprinted type I has been seen.

Seven of the deliveries were to stationers and printers; an additional delivery was to one of the three stamp agents in Philadel-

phia, J. E. Ridgway. The rest of the deliveries were to the business that planned to use the instruments or possibly a bank ordering checks for its customers.

If we discount the deliveries to the Pennsylvania Rail Road, nearly half of the remaining 13 deliveries, six, can be identified as among the survivors that have been recorded to date. In my research I have found a total of seven different instruments, three more than described in the Castenholz field guides. RN-I1 Inscribed "Bank Check"

There are four known users of the type I stamp inscribed "Bank Check." Of the four, the actual date of delivery can be identified for two of the instruments. Another can be tentatively identified.

I1.1 Philadelphia National Bank, American Bank Note Company, Philadelphia, printer.

There are at least two known copies of this cashier's draft, one used on June 24, 1867 and the other numbered 931 and dated in January, 1868. This item is tentatively identified as the first delivery to Philadelphia National Bank on June 30, 1866. The instrument is in a most curious format. It is headed with the name of The Philadelphia National Bank and vignette of the bank building is at

the left. It directs the cashier of another bank (in one case, in York, PA, and in the other, Wilmington, DL) to pay a third party. My conjecture is that the banks in York, PA and Wilmington, DL had accounts in the Philadelphia National Bank and a credit was made to those accounts upon paying the payee the amount specified on the draft. But that is not at all obvious from the instrument nor does it follow the format of the cashier's checks of small town banks in a comparable period

II.2 Lehigh Zinc Company on National Bank of Commerce, Wm. M. Christy, printer.

Check number 803, used November 15, 1866 was illustrated in Pay to the order of ...9 (TAR, May 1991). Although there are two deliveries to Wm. M. Christy (Table I), only the first order, delivered October 17, 1866, was early enough to allow for use in November, 1866. A total of 3988 checks were delivered. This seems extraordinarily large for a delivery to a single user. The examples of this check that I have seen range from number 803 to 1089, further suggesting that the delivery of almost 4,000 instruments to Wm. M. Christy may have been for more than one user. An examination of a number of examples (check number 1048 appears to be from the top and 1089 from the bottom), it would appear that there were printed 4-up. This seems very curious in light of Butler & Carpenter's encouragement of the more economical 6-up format (cited in their letter of April 18 to Root, Anthony & Co. in Pay to the Order of ...19). Further, the entire delivery was probably all 4-up checks (3988 is divisible by 4).

II.3 Glendinning and Davis on First National Bank, McLaughlin, printer.

Only one of the deliveries listed is to McLaughlin, so this check originated in the delivery of 2,010 checks in February, 1867.

Table I

Orders filled June 30, 1866 through March 31, 1867

Date	Delivered to:	Quantity	Item
June 30, 1866	Philadelphia National Bank	3,000	11.1
	Penna. R.R. Co.	9,010	
August 31, 1866	Penna. R.R. Co.	16,470	
	Girard National. Bank	2,500	
September 26, 1866	Penna. R.R. Co.	3,000	
October 17, 1866	W.F. Murphy's Sons	500*	
	Penna. R.R. Co.	3,000	
	Wm. M. Christy	3,988	11.2*
November 30, 1866	Penna. R.R. Co.	6,025	
	Sam'l Long	546	
December 31, 1866	Penna. R.R. Co.	42,680	
January 24, 1867	Penna. R.R. Co.	3,390	
February, 1867	Penna. R.R. Co.	3,170	
	McLaughlin	2,010	11.3*
	D.O. Donnell	2,750	
	W.F. Murphy's Sons	1,032	*
March, 1867	J.E. Ridgway	34	**
	Wm. M. Christy	10,002	12.1*
	W.F. Murphy's Sons	1,500*	
	J.B. Lippincott & Co.	22,302	12.2
	Wright Bros. & Co.	<u>2,050</u>	12.3
	Total delivered	139,267	

* delivery is to an identifiable printer

** J. E. Ridgway is mentioned in the Butler & Carpenter correspondence as one of three stamp agents, through whom imprinted stamps could be ordered and paid.

The earliest use of this check that I have recorded is check number 1938 on May 10, 1867. The examples that I have seen range from check number 1938 to 3366, enough of a range to give us some confidence that all 2,010 of the checks delivered to McLaughlin were for Glendinning & Davis. Like the Lehigh Zinc checks, the Glendinning Davis checks appear to have been printed 4-up.

II.4 S. & W. Welsh of Philadelphia on Merchants National Bank of New York, no printer indicated.

The two known copies of this check were used July 29, 1867 and August 2, 1871. With this spread of dates, it is indeed curious that only two copies seem to have survived in the hands of collectors. Regrettably there is no indication of who printed this check. Since none of the deliveries of I types were to a Welsh firm or to the Merchants National Bank of New York, we are not able to identify

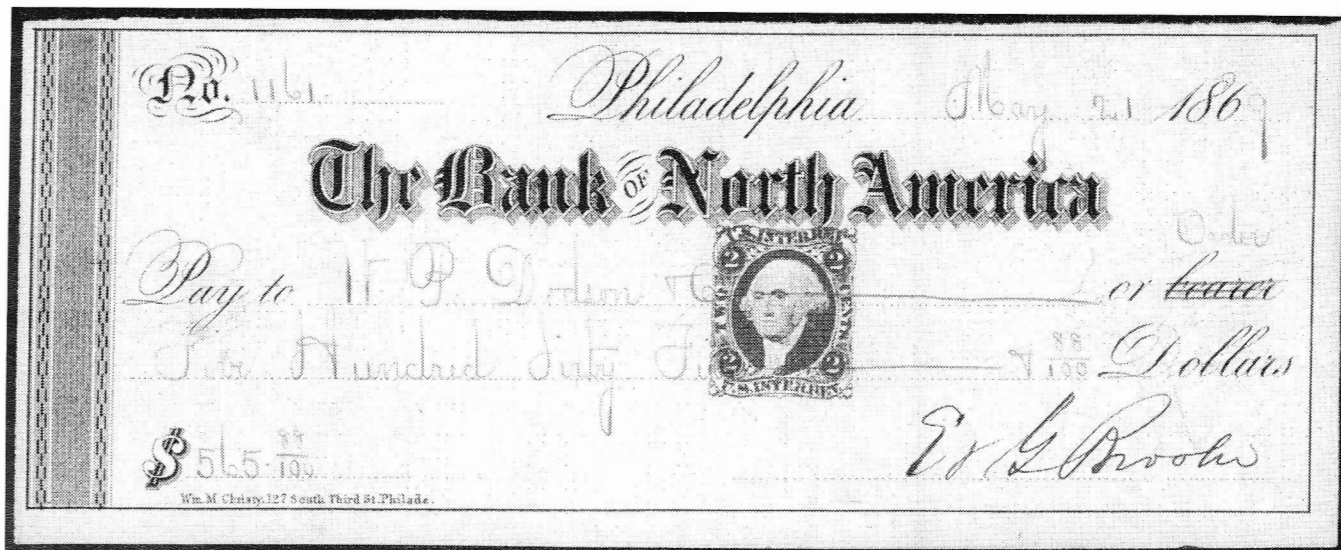


Figure 2. I2.1
in the
accompanying
list; delivered
by Butler &
Carpenter in
March 1867.
(98% actual
size)

in which delivery this check came. RN-I2 Inscribed "U.S.I.R." There are three known users of the I type inscribed "U.S.I.R." The delivery dates of all three can be identified. It may be coincidental, but all three known instruments with the imprinted inscribed "U.S.I.R." are from deliveries in March, 1867. It is tempting to infer that the early deliveries used the imprinted stamp inscribed "Bank Check" and that only the final deliveries were imprinted with the stamp inscribed "U.S.I.R."

I2.1 Bank of North America, Wm. M. Christy, printer.

The checks seen on this bank with RN-I2 imprinted on them do not have the name of the user on them as part of the check. However, most are signed "E. & G. Brooke." I have also seen one example with another signature. This check must have originated in the delivery of 10,002 in March, 1867. Such a large delivery was likely for more than one user and this may be an early example of generic checks ordered by the bank for the convenience of some of its (perhaps, new?) customers. Given the relative abundance of all the other varieties of E. & G. Brooke imprinted checks, it would appear that they used very few of the checks imprinted with RN-I2. The fact that two users are known and that the earliest use that I have recorded is May 21, 1869 is supportive of the above conjecture.

I2.2 Farmers & Mechanics National Bank, J.B. Lippincott & Co., printer.

Only one example of this check has been

recorded. It was in a Philadelphia collector's collection and sold in an Apfelbaum auction a number of years ago. The check is numbered 230 and dated November 14, 1872, the latest recorded use of any of the type I's. Although the user's name is not printed on the check, the signature appears to be M.F. Farnum. Only one delivery was made to J.B. Lippincott and that was 22,302 in March, 1867. A look at the listings in the Castenholz field guides shows that most known imprinted checks on this bank do not have the user's name printed, possibly because the bank encouraged its users to use generic checks supplied through the bank.

I2.3 Wright Brothers and Company receipt, no printer indicated.

Certainly the order of 2,050, delivered in March, 1867 to Wright Brothers and Company, was the receipt imprinted with RN-I2. At least three copies of this receipt are known.

The end of the type I imprint

The last deliveries of the type I imprint were made in March, 1867. Beginning in April Butler & Carpenter began using the so-called round die, identified as the type H imprint in the current Scott catalog. This larger design was developed at the request of the government and approved February 12, 1867. Its first use, however, was not until almost two months later, shades of the almost six month's wait for the first deliveries of the first of the type I imprints.

As we have remarked before in this space, *Luren* acting at times as a major conveyor of information on revenue stamps of Scandinavia, threatens to become *The Scandinavian Revenuer*." Perhaps this is not surprising since Paul Nelson, ARA member 1362, is editor of *Luren* as well as editor of the *Catalog of Scandinavian Revenue Stamps*. It is no great surprise then, that the February issue of *Luren* (volume 29, number 2) is devoted entirely to Scandinavian revenues (except for one page of society news).

The issue begins with a classification of the revenue stamps of each geographic entity within Scandinavia. This is followed by a dissertation by B. E. Saarinen on tobacco taxes of Finland. Claus Rafner discusses and illustrates "The Danish Tax Stamp Reform of 1993" dealing with modernization of design of *stempelmaerker* for wine and spirits, tobacco products and documentaries. Leif Bergman illustrates in a brief illustrated note "Stamped Revenue Paper from Swedish

Pomerania and Baltica."

Terje Nordheim's note on "Norwegian Playing Card Tax Stamps" and "Norwegian Revenue Errata" by Paul Nelson follow. "Danish Phonograph Records Tax Stamps Update" and "New Danish Tax Stamps for Prevention Chemicals" by Claus Rafner continue on. Prevention chemicals, new terminology to me, include such things as insecticides, fungicides, herbicides, vermifuges, wood preservatives, rat poison and the like.

Paul Nelson continues on with "Norwegian Cigarette Tax Stamps...New Items Found" and "Norwegian Revenue STamps: Unissued Documentaries." The issue concludes with an illustrated description of Norwegian feriemerker by Andrew Riddell. The latter stamps, more cinderella than revenue, are holiday allowance stamps purchased by an employer to finance an employee's vacation.

R. F. Riley

To the Editor...

Revenue stamp albums

I am writing asking your opinion or that of someone you may suggest. Of course if an article or printed information is available I would also enjoy receiving information by that method.

My collection centers around first through third issues of U.S. revenue stamps. I would

enjoy hearing details of the most suitable albums. I'm afraid reading dealers descriptive literature of various albums leaves me with more questions than answers.

I appreciate your assistance and send my best wishes.

Jim Sobery, ARA

In response to Mr. Sobery's letter, I must say that in my opinion there is no suitable album for a collection that centers around the first three U.S. issues. There might be ones that will get a collector by for the first few stamps they acquire, but by the time you get ten or twelve stamps in the collection you will find something that goes beyond the capacity of any printed album. It might be a cancellation, a printing flaw, a perforation variety, a multiple or a stamp on a document. The simple fact is there are just too many variations in these stamps to be able to use a simple printed album.

This is a situation that faces all revenue stamp collectors, especially if you collect an area not as popular as U.S. first three issues.

Rather than allowing this to be a hindrance to your collecting efforts, turn it to an advantage. Begin the collection by placing your stamps in stock pages or a stock book. My favorite are Hagner stock pages; stock pages because they fit into loose leaf binders and can be easily rearranged and moved between binders, and Hagner pages because they have a card stock base rather than plastic. They come in a variety of sizes (rows per page) and they hold onto the stamps quite tightly.

Your stamps can be arranged in the stock pages in any manner you wish even having a separate page for each basic catalog number and filling the page with all types of varieties. Notes can be written on small pieces of paper and placed on the stock page with the stamp

to point out varieties or provide any other information you might want to include.

Eventually the collection will grow to the point that you want to mount them on a more traditional type of page. In reality the revenue stamp collector has but one practical choice—blank pages. Keep in mind, they do not have to remain blank. Currently, some of the best guidance available on making pages can be found in the book *The Philatelic Exhibitors Handbook* (revised second edition) by Randy L. Neil (*The Traditions Press*, Box 7088, Shawnee-Mission, KS 66207, 1995). This book is available from many philatelic dealers. Much of this book is devoted to the how of making pages. All that is really needed are blank pages, hinges or mounts and stamps. Text can be added to the pages with pencils, pens, typewriters, lettering guides, rub on letters or computers. Any single or combination of methods is suitable for putting words on the page.

Randy is also an exhibitor and while he does focus on exhibiting as the final goal of making your own pages. But it is very important to keep in mind that if you only want to assemble a collection for your own pleasure you can ignore the advice to exhibitors and put anything you want on the pages. There are no rules, there is no right or wrong, if that is what you enjoy doing.

Some consideration should be given to the actual page itself. It should be stiff enough to support the material you mount on it yet it should be able to go through a typewriter or

computer printer if you intend to use one of these. The paper should not have any dye, ink or coating that can transfer to the stamps. It should be of an archival quality so that they do not change color or transfer acid to your stamps causing them to deteriorate. There are many kinds of paper available that meet these requirements. Most are made with some cotton rag content but they do not have to be. My personal favorite is Permalife Cover made by the Howard Paper Co. of Dayton, Ohio. It is available from University Products, Inc. (Box 101, Holyoke, MA 01041 or call 800-628-1912 fax 800-532-0281). A package of 100 pages cut 8.5 x 11 inches costs \$6.85 and is an off white color called olde white—a color I find quite pleasing as it is similar to the color of old covers and first issue revenues. They also have a variety of other acid free papers, binders and boxes.

You will also want to determine how you want to store your collection. The pages can be punched and placed in a binder or they can be left unpunched and stored in a suitable box. I also like to punch my pages with slots and bind them with a plastic comb which is inserted with a small machine. This essentially makes a small collection self-contained.

In the end, you must do only what pleases you. The purpose of a hobby is to have fun. To get into revenue collection takes a little extra effort but you will find that effort is worth the time and trouble.

Ken Trettin

The Editor notes...

...that beginning with the February issue of this journal, we have made a major change in our production methods. Since May 1985 we have used PageMaker and a LaserWriter to produce camera ready copy for the printer. This made TAR one of first (if not the first) philatelic publications to be desktop published. With the February issue we eliminated one of the steps—the camera. Your editor now sends each issue to the printer on a small Zip disk—all the text and the pictures that are scanned into the editor's computer with an Agfa scanner. The printer then produces negatives from this disk with his Agfa imagesetter (a very high resolution printer that prints on photographic paper or

negative material rather than printing with ink or toner).

...that this new process has been one of learning for all of us involved. It also has not been without incident. In the February issue all of the subheadings that appear within stories were in the wrong type font (that is after we were finally able to get the type fonts to work at all). In that issue the subheads all appeared in Bodoni Ultra Bold Italic rather than the ITC Futura Bold Oblique Condensed that they suppose to be. But that really did not matter much. But in the March issue we did have a problem that remains unexplained. In two different places small blocks of text were dropped. The first

Southern draft with late paid tax and pre-printed sticker

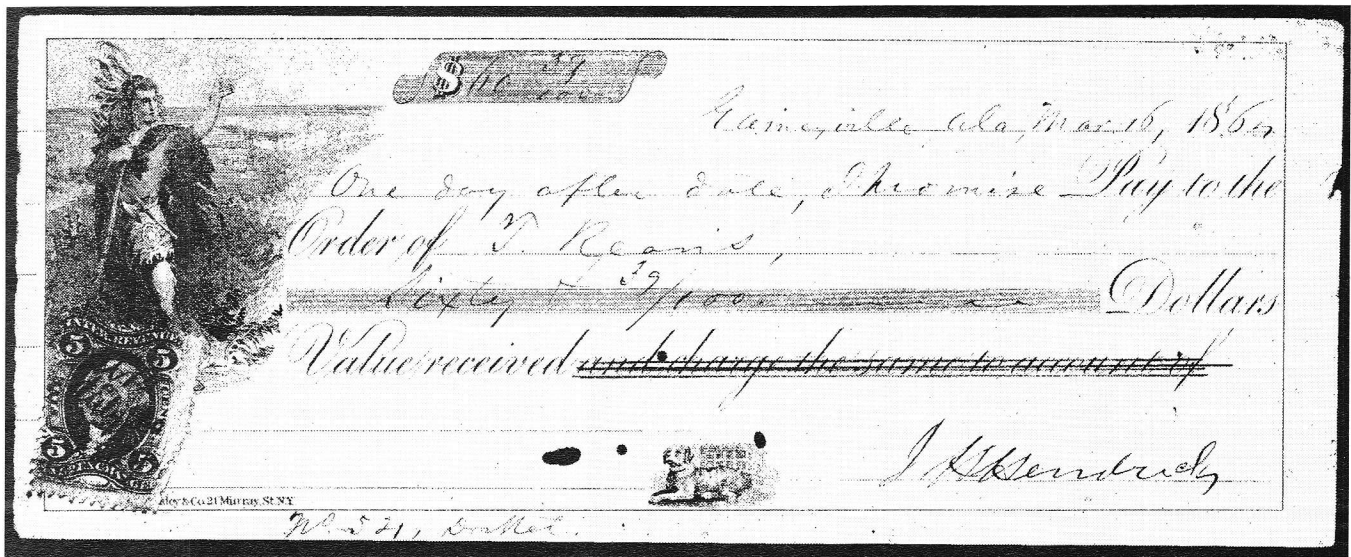
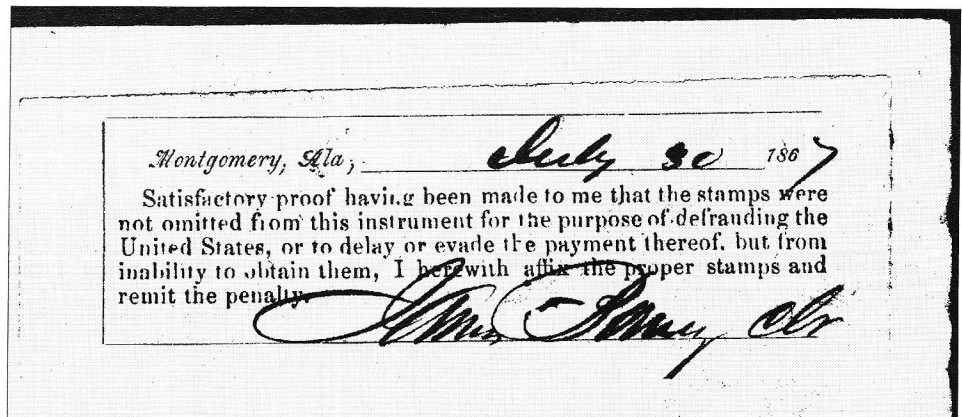
by Robert Hohertz, ARA

At the 1996 Memphis Paper Money Show I obtained the draft illustrated here. It was written at Gainsville, Alabama, in 1864, to be paid one day after the date, but apparently was not redeemed until July 30, 1867. The interesting thing about it is the printed sticker on the back, stating that, "Satisfactory proof having been made to me that the stamps were not omitted from this instrument for the purpose of defrauding the United States, or to delay or evade the payment thereof, but from inability to obtain them, I herewith affix the proper stamps and remit the penalty."

There must have been enough instances of such late payment as to occasion the printing of a sticker. I talked to Mike Mahler about this, and he said that he had a document with such a sticker as well. The view of the

United States government after the Civil War was that the states of the Confederacy were subject to the same documentary taxes as the Union, during the period of the war as well as afterward. Thus, any documents executed during the war but redeemed afterward were subject to retroactive taxation.

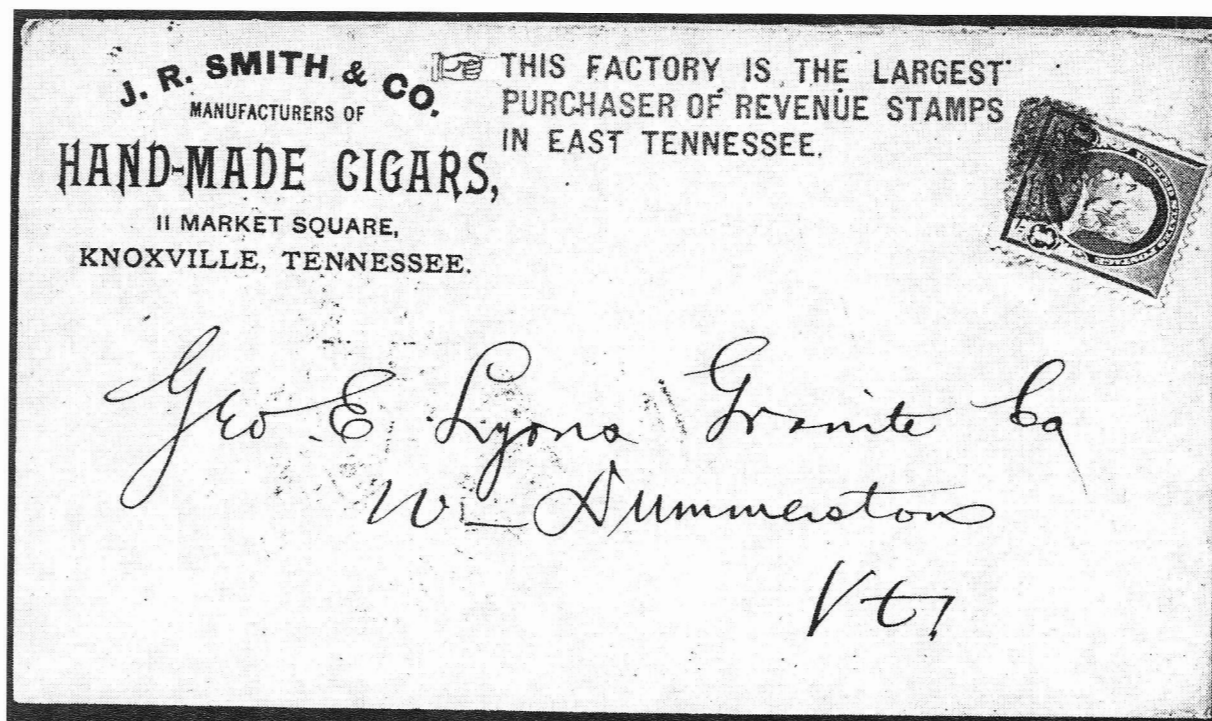
This situation would have occurred numerous times. Hence the need for a pre-printed sticker.



occurred on page 84. At the bottom of the second column there was suppose to be a footnote (the second half of which does appear correctly on page 85). The second instance was on page 93 where the first half of

the item giving the ARA election results is missing. We are reproducing both missing blocks of text on page 120 so that if you wish you might photocopy them and paste them into the blank spots in the March issue.

When America had a good five-cent cigar



by Scott Troutman, ARA

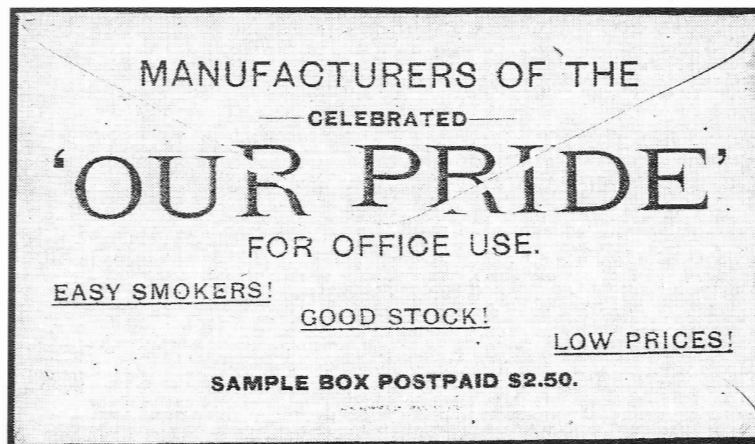
The cover shown (from around 1892) caught my eye because on the front next to a dark blue corner advertisement for hand-made cigars was a bright red printed notice that this factory is the largest purchaser of revenue stamps in East Tennessee. This just seemed a might odd way to advertise. Apparently they were trying to indicate that by using up a large number of revenue stamps, the cigars were fast sellers and you needed to get

on the bandwagon.

On the back is an offer for a sample of their "Our Pride" brand of small cigars "For Office Use" at the give away price of 2 ½ cents per cigar. "For Office Use," now there is something gone from the modern vocabulary where cigars are concerned. No longer do people fog away on a good stogie at the office. At my plant they now huddle out in the cold or rain under a plastic tarp like a group of refugees.

A brochure inside the envelope indicates this company made hand rolled cigars with Cuban grown wrappers. And while "Our Pride" was the cheapest, even the most expensive "La Senorita," described as "a large after dinner or evening cigar" was only seven cents.

The company, which did most of its business by mail, often received requests for samples. It beat these off with a sorry excuse by misquoting the revenue laws. "We have applications very often for samples. Under the Revenue laws, all goods must be packed and stamped before leaving the factory, which fact precludes the possibility of complying with requests of this kind."



To Consumers.

We herewith present to your notice and for consideration a few points concerning cigars. It is a query with many how to obtain a good cigar at medium price—which is not drugged or adulterated—made up of pure tobacco, by skilled workmen, in a clean factory. A clean factory is as much a requisite to the making of good cigars, as requires skill and experience in the selection of the leaf, and in combining tobacco making a perfect blend. We have for years had a large patronage among consumers DIRECT, and for the purpose of more widely extending our trade in this direction, this price list is prepared and sent out.

We sell to the consumer by the box or by the thousand. We believe a trial of our goods will convince any one that we do not overestimate the high grade and quality of our cigars. It is said, "the proof of the pudding is in the eating thereof;" so the proof of the cigar is in the smoking thereof.

We shall be pleased to hear from you and will appreciate your orders which shall have our prompt attention.

Very respectfully yours,
J. K. SMITH & CO.

TERMS:—Owing to the very large number of mail orders received, it is impossible for us to open an account with each and every one; therefore our terms are invariably cash with the order. Remit by Bank Draft, P. O. Order or Registered Letter. ALL ORDERS ACCOMPANIED BY THE MONEY WILL BE SENT BY EXPRESS PREPAID.

SAMPLES:—We have applications very often for samples. Under the Revenue laws, all goods must be packed and stamped before leaving the factory, which fact precludes the possibility of complying with requests of this kind.

REFERENCES:—Parties who have never had any dealings with us can write to any Bank here, the Chamber of Commerce or to the commercial agency of Dun & Co. as to our responsibility and good faith in business transactions.

OUR PRIDE.—This is a small $3\frac{1}{2}$ inch panetela, HAND-MADE, packed 100 to the box, and is claimed by many of its admirers to equal many higher priced brands on the market. We recommend this for a short, quick after-lunch smoke; or for office use.

Per 1,000..... \$22.00.
Per 100..... 2.50.

MINNEHAHA.—Many smokers desire a medium sized cigar. This brand is a $4\frac{1}{2}$ inch—rather full and of a combination of Havana and domestic tobacco, making a medium strength and with a blend that is piquant and pleasing.

Per 1,000..... \$33.00.
Per 50..... 1.85.

PRIDE OF AMERICA.—We doubt if any brand has held its own like this one, covering a period of fifteen years. It is a panetela hand-made, and packed a LA plantation, of a choice Havana and domestic tobacco. A trial of this brand will prove to the most skeptical that its equal is not to be found.

Per 1,000..... \$35.00.
Per 100..... 3.75.

FIGARO.—This is a size between "Our Pride" and "Pride of America," is strictly hand-made of choice Havana and domestic filler, and a free, easy smoker. One of our best sellers

Per 1,000..... \$35.00.
Per 100..... 3.75.

OUR BOUQUET.—This is a fancy shape, $4\frac{1}{2}$ inches, with the very best Havana filler. To those who do not like a panetela shape we recommend this cigar.

Per 1,000..... \$35.00.
Per 50..... 1.85.

SPANISH CAVALIER.—A four inch cigar with filler and wrapper of the very best imported tobacco. It has a delightful aroma and will bring duplicate orders every time.

Per 1,000..... \$55.00.
Per 50..... 3.00.


LA DONCELLA.—A larger cigar than the above and made up throughout of the best imported stock.

Per 1,000..... \$60.00.
Per 50..... 3.25.

LA SENORITA.—For a large cigar, suitable for after-dinner or evening smoke, this will please the most fastidious. It is a full $4\frac{3}{4}$ inch and will compare favorably with higher priced goods of foreign manufacture.

Per 1,000..... \$60.00.
Per 50..... 3.25.

Why pay 10, 15 or even 25 cents for a cigar when you can buy direct of us at prices barely a fraction above what is paid at retail for a nickel cigar?

 When ordering please state color desired.

The advertising also noted that their cigars are "not drugged or adulterated—made up of pure tobacco, by skilled workmen, in a clean factory."

The cover bears a 1¢ stamp with a mute killer indicating it was mailed to Vermont by circular rate.

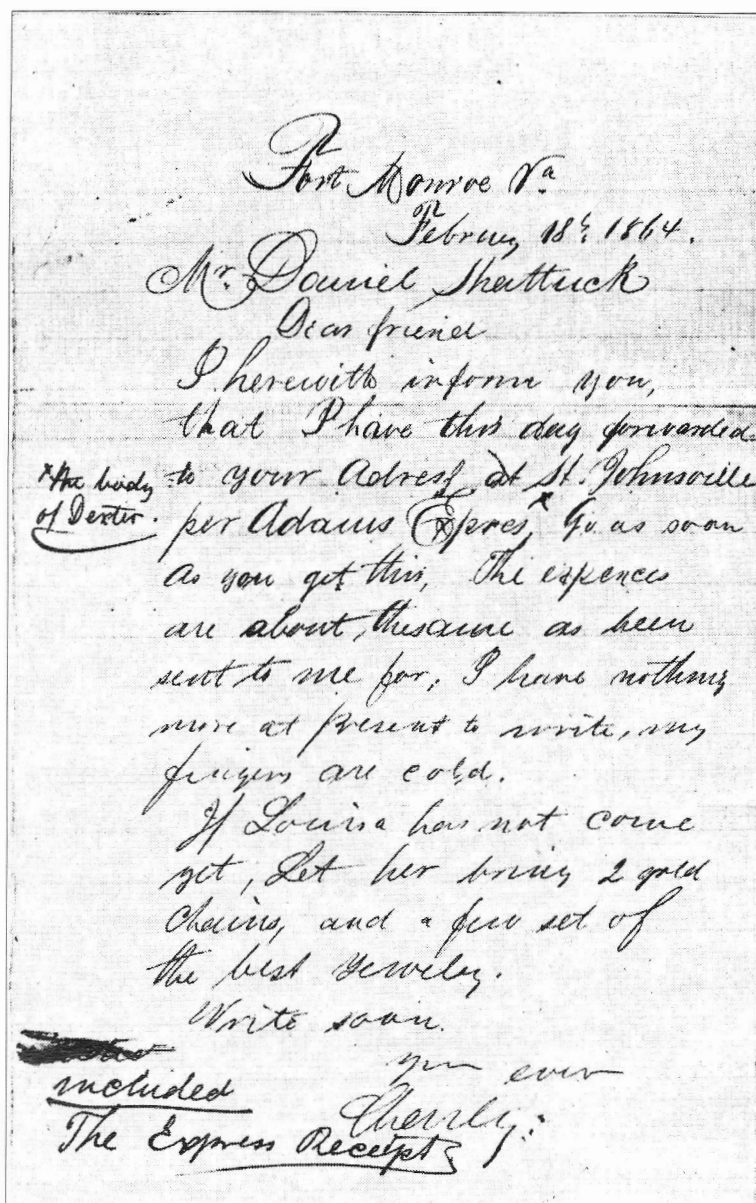
Canadian Revenue Newsletter—January 1997

Editor Christopher Ryan has written three major pieces for the January 1997 issue of *The Canadian Revenue Newsletter*. In "Federal liquor stamps discontinued" he illustrates recent Canadian liquor strip stamps and quotes directives regarding the end of their use. In "The use of tickets as an accounting aid for provincial sales taxes" he looks at both private and officially issued ticket-type sales tax receipts. These were

first used in the 1930s and were last used in the mid-1960s. His final article is a listing of "License codes for raw leaf tobacco packers" which includes a list of all known codes.

The Canadian Revenue Newsletter is a publication of the Canadian Revenue Study Group of the British North American Philatelic Society. The membership director is Bill Rockett, 540 Overlook Avenue, Willow Grove, PA 19090.

An Adams Express Company receipt for "One Body"



by Robert Betz, ARA

My interest in revenues is paralleled by my interest in early covers. It is nice to have a collection of used stamps, but nicer to have them on covers. The same is true of revenue stamps. Legal and financial items were preserved, but many other items were discarded. Finding some of these intact can be difficult, and finding an item that fills more than one category makes the item a bit special.

In my search for items for my collection, I acquired a bundle of Civil War period correspondence. In this group was a cover which, with its contents, would fit in several categories.

The cover is an official envelope of the Medical Department canceled at Old Fort Comfort on February 19 (1865). The letter states that the body of Dexter is being sent by Adams Express. There is reference to gold chains and jewelry which I take to mean that they would be used as currency. The reason for this article is for the other enclosure—the stamped Adams Express receipt for the body. Although the stamp is not an Express, I doubt that very many receipts of this nature are to be found.

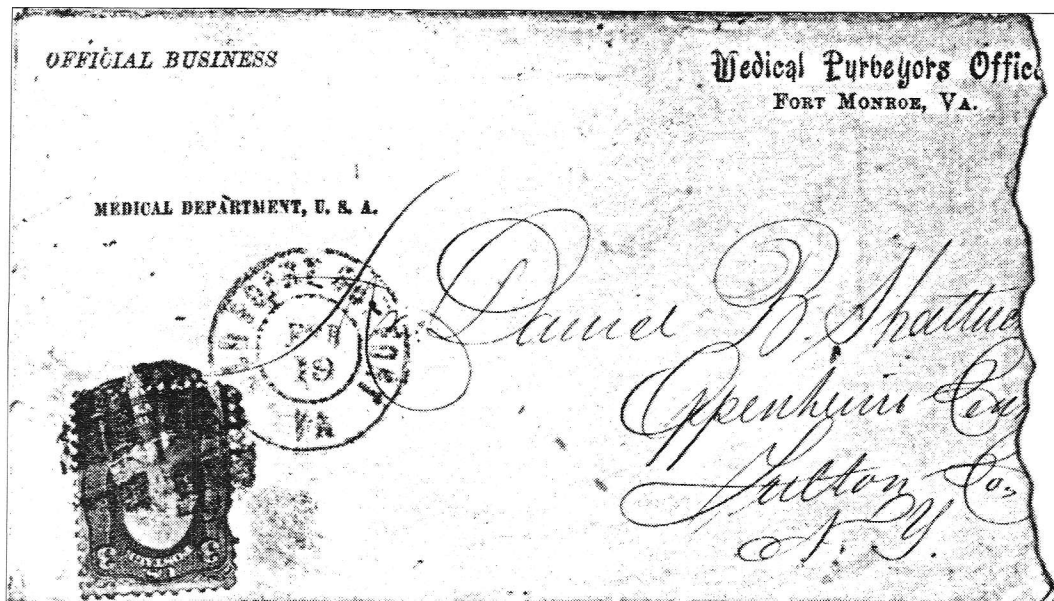
The Penny Post—January 1997

The January 1997 issue of *The Penny Post* marks twenty-five issues of this quarterly journal published by the Carriers and Locals Society. A newsletter also came with this issue containing a variety of society news reports and news items about society members.

Editor Gordon Stimmell received the Elliot Perry Cup from the U.S. Philatelic Classics Society at CAPEX. He was cited, "as an editor, he has been consistent and through, as a researcher, he has located facts

on many of the little-known local posts, and most importantly, his study of the stamps and markings has enabled collectors to tell the real from the spurious." In this issue Gordon writes about "The Mysterious World of Locals," "Exploring enigmas in Floyd's Penny Post" and "The Unkindest Cut" where he discusses (and cusses) the practice of early local post patrons to cut the stamps to shape before using them.

Other articles in this issue include Donald



<p>INSURED by ADAMS EXPRESS COMPANY, only,</p> <p>far to</p> <p>Except against loss occasioned by the public enemy.</p> <p>INSURANCE, \$</p>	<h1>Adams Express Company</h1> <p>GREAT EASTERN, WESTERN AND SOUTHERN EXPRESS FORWARDERS.</p>	
	<p>No. 1. <i>16</i></p> <p>FORTRESS MONROE, VA. <i>Feb 18th 1865</i></p>	
	<p>RECEIVED OF <i>Chas Boddy</i></p> <p>Marked <i>Daniel B. Shattuck</i></p> <p><i>St Johnsville</i></p>	<p>Value <i>_____</i></p>
	<p><small>Which it is mutually agreed is to be forwarded to our Agency nearest or most convenient to destination only, and there delivered to other parties to complete the transportation.</small></p> <p><small>It is part of the consideration of this contract, and it is agreed, that the said Express Company, ADAMS EXPRESS COMPANY, and are not to be held liable or responsible for any loss or damage to said property while being conveyed by the CARRIERS to whom the same may be by said Express Company entrusted, or arising from the dangers of Railroads, Ocean or River Navigation, Steam, Fire in Stores, Depots or in Transit, Leakage, Breakage, or from any cause whatever, unless, in every case, the same be proved to have occurred from the fraud or gross negligence of said Express Company, or their servants; nor in any event shall the holder hereof demand beyond the sum of FIFTY DOLLARS, at which the article forwarded is hereby valued, unless otherwise herein expressed, or unless specially insured by them, and as specified in this receipt, which insurance shall constitute the limit of the liability of the Adams Express Company. And if the same is entrusted or delivered to any other Express Company, or Agent, (which said Adams Express Company are hereby authorized to do), such Company or person so selected shall be regarded exclusively as the agent of the shipper or owner, and, as such, alone liable, and the Adams Express Company shall not be in any event responsible for the negligence or non-performance of any such Company or person; nor in any event shall said Express Company be liable for any loss or damage, unless the claim therefor shall be presented to them, in writing, at this office, within thirty days after this date, in a statement to which this receipt shall be annexed. All articles of GLASS, or contained in Glass, or any of a fragile nature, will be taken at Shipper's risk only, and the Shipper agrees that the Company shall not be held responsible for any injury by breakage or otherwise, nor for damage to goods not properly packed and secured for transportation. It is further agreed that the said Company shall not in any event be liable for any loss or detention caused by the acts of God, Civil or Military Authority or by Rebellion, Piracy, Insurrection, or Riot, or the dangers incident to a time of war.</small></p>	
<p>FREIGHT, <i>Paid \$3.00</i></p> <p><i>For the Company</i></p> <p><i>Martin</i></p>		

Johnstone's look at a "Eagle Small Die Proof" and Larry Lyons examination of the genuine and forged stamps of Spence & Brown's stamps and those of Robison & Co. The issue is rounded out by Steven Roth's indepth article "Did Blood's Penny Post

maintain branch offices in Baltimore and Washington, D.C.?"

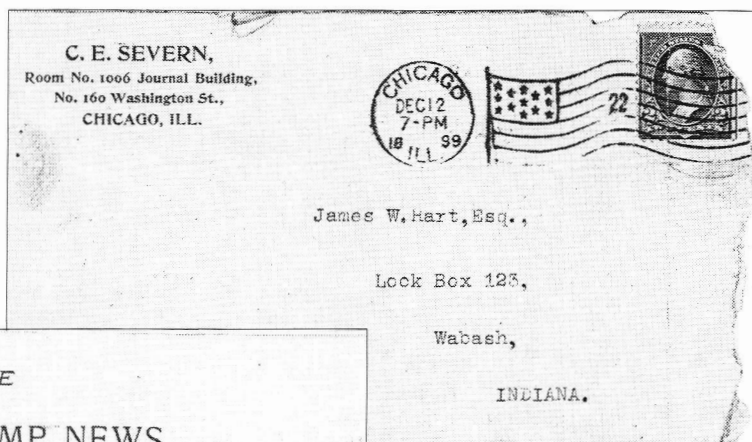
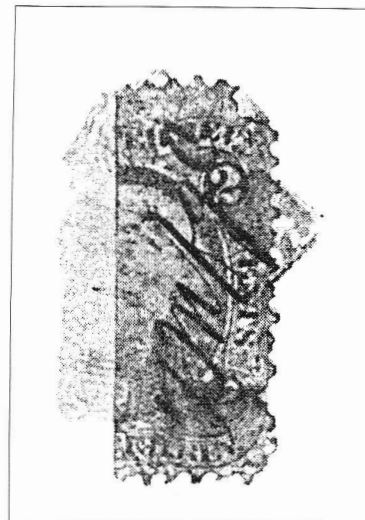
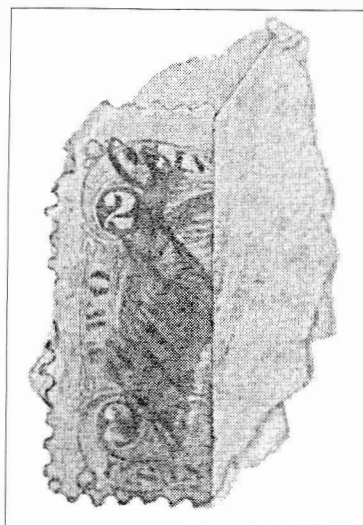
For information about the Carriers and Locals Society and membership application forms contact Secretary Martin Richardson, Box 1574, Dayton, OH 45401.

2¢ U.S.I.R. Scott R15c bisect used as 1¢ stamp

by Robert H. Betz, ARA

In the Scott Catalog, R15 is listed as a 2¢ orange inscribed Internal Revenue, and was used for general purposes. The listing of varieties for this stamp contains, "half used as 1¢." The following is a history of such an item.

In December 1898, a gentlemen by the name of James Hart was working in a drug store in Wabash, Indi-



EDITORIAL OFFICE

...OF...

MEKEEL'S WEEKLY STAMP NEWS

C. E. SEVERN, Managing Editor.

Room No. 1006 JOURNAL BUILDING,
160 WASHINGTON STREET.

CHICAGO, ILL., December 12th, 1899. 1900

James W. Hart, Esq.,
Wabash, INDIANA.

Dear Sir:

I thank you for sending the enclosed specimens for the inspection of the WEEKLY; the bi-sected revenues were used provisionally, and they are in the eyes of the specialist, collectible varieties. I suggest that the portion of the box be not removed from the stamps, as it has a tendency to authenticate the stamps, as used provisionally, in a way.

It is almost impossible to place a valuation on your specimens, as these "fancy" varieties are esteemed by comparatively few philatelists and are not readily salable.

Very truly yours,

C. E. Severn

BUSINESS OFFICE: S. W. Cor. Ninth and Locust Sts., St. Louis, Mo. (I. A. MEKEEL, Publisher.)

the stamps. The stamps were vertical bisects of the 2¢ stamp of which he obtained six copies. They were pencanceled "F. Mfg. Co." in black ink and were stuck on yellow glazed paper.

In December 1899 Hart sent samples to C. E. Severn of *Mekeel's Weekly Stamp News*, who advised him to keep the pieces intact as they were considered a collectible variety.

Hart retained the six copies intact and in May 1930

ana. He was told to throw out some old patent medicine bottles and boxes. He noticed that certain ones had revenue stamps on them. Since he had an interest in stamps at that time, he tore off the end pieces with

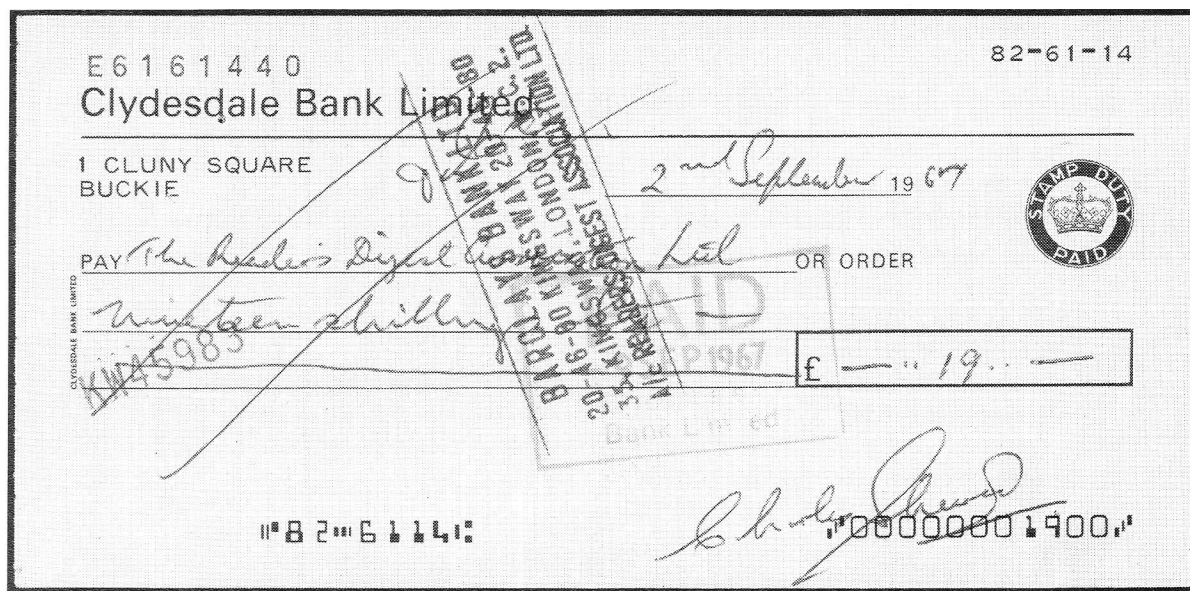
sent two copies to Beverly S. King in New York City. King King, a well known philatelist, was at that time the editor of the *Revenue Unit Columns* which appeared in *The American Philatelist*. King replied that the

stamps appeared absolutely authentic.

In 1929 or 1930, four of the copies were sold to Robert T Barber of Wahpeton, North Dakota, leaving Hart with two copies. It is presumed from an affidavit in my possession that Barber still had these copies in July 1937 when he was living in Ottertail County, Minnesota.

The two copies illustrated here were obtained by me in upstate New York with the correspondence attesting to their origin. What their travels were between 1937 and the time I obtained them is unknown. It would be interesting to know the whereabouts of the other four stamps and who was the original user — F. Mfg. Co.

UK "STAMP DUTY PAID" imprint



by Terence Hines, ARA

The stamp illustrated here reading "STAMP DUTY PAID" is on a 1967 British check. Can anyone inform me if the United Kingdom still uses such imprints. What

other countries currently use similar imprints on bank checks? Send examples to the editor of *The American Revenuer* and we will illustrate them for all others to see.

State Revenue News—3rd & 4th quarters 1996 and 1st quarter 1997

The *State Revenue News* has a new editor, Scott Troutman replacing Peter Martin who has become the editor of *Scott's Monthly*. The result has been the mailing of three issues at once, the Third and Fourth Quarters 1996 which had been at least partially completed by the former editor and the First Quarter 1997 completed by the new editor.

The major offering in the third quarter issue is Charles Souder's "Hunting and Fishing Stamps of the U.S.; A-E." This is an illustrated, annotated but unpriced listing of the states Alabama through Delaware. The author also provides a similar listing for Ne-

vada in the Fourth Quarter issue. Other subjects covered in the Third Quarter issue include Kansas quail stamps, state drug stamps, Michigan apple stamps and cards, news items and society reports.

The Fourth Quarter 1996 issue features Nevada with articles about the real estate stamps, documentary stamps, early stamp reproductions, operator's licenses and revenue imprints on checks. Other areas covered include "Washington sales tax local cardboard revenues offer surprising variety," North Carolina seed stamp issues reclarified," a report on the first Vanderford

auktion, Kansas motor vehicle dealer inventory tax stamps, 1951 Utah game bird stamps, New York state and city cigarette decalthe determination of dates of Oklahoma tobacco stamps, news, notes and reviews.

The First Quarter 1997 issue is primarily devoted to bedding stamps. Editor Troutman leads off with "A history of bedding stamps." Other articles cover the stamps of Pennsylvania, Ohio, Texas and Oklahoma while a list of states that have used bedding

stamps and a summary of various state laws is also included. Articles about other state revenue stamps include stamps from the states of Georgia and Oklahoma. SRS Auction Number 7 concludes this issue along with the usual news briefs, reviews and society news.

Subscriptions to the *State Revenue News* is included with membership. For information write to Scott Troutman (who is also the Secretary), Box 270184, Oklahoma City, OK 73137-0184.

The Revenue Journal of Great Britain—December 1996

The December 1996 issue of *The Revenue Journal of Great Britain* contains fewer articles than one has become accustomed to expect but they are of major significance. Jerold Massler give a broad overview of the revenues of Monaco in "Monégasque Revenues." Access to official records have given the author a solid base from which to write. In turn Harry Dagnall writes on "The use of British Acts of Parliament in philatelic research" thus giving guidelines in how to do solid research from original sources. Both examples

of competent philately that just happens to deal with revenues.

News and notes and of course Editor Clive Akerman's insightful editorial and reviews complete this issue. *The Revenue Journal of Great Britain* is published quarterly by the Revenue Society of Great Britain. Annual dues are £15 in the U.K. or £20 overseas. For information write to Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, U.K.

To the Editor...

Florida state documentary stamps

I am writing to you regarding documentary stamp usage in the state of Florida. I work at a company in Minneapolis, Minnesota, which handles property transfers from all over the U.S. I have discovered that Florida still uses documentary tax stamps to show that the requisite fees/taxes have been paid. I have a photocopy of a mortgage in the amount of \$5,000.00 dated September 28th, 1994, and paid off on December 9, 1996, which has one stamp each of the following denominations: \$10.00, \$5.00, \$0.30, \$0.15 and \$0.05 and two \$1.00 stamps for a total of \$17.50. The mortgage was recorded in Hillsborough County, Florida. I also was given a single \$1.00 stamp that apparently had fallen off a similar document. The design of these stamps is the same, only the denomination and color are different. I am sorry I did not write down nor do I remember the colors of these stamps! Only the \$1.00 which I might describe as a somewhat deep teal, i.e.

green blue-green. The \$1.00 is not engraved (rather lithograph?). The design is almost identical to a \$100.00 documentary stamp (lot 153) in Eric Jackson's Mail Auction No. 118 in the November-December 1996 issue of *The American Revenuer* with the exception that the COMPTROLLER and signature inscription on the \$100.00 stamp (lot 153) is replaced with a DEPT. OF REVENUE inscription on the stamps I have seen. I was quite surprised to see documentary stamps still in use, insofar as the labor involved in the whole process of separating and affixing the stamps. Ron Leshner indicated to me that he was aware of this so maybe it's fairly common knowledge among state revenue specialists.

Oh, one thing that I think is rather interesting: the mortgage the stamps are affixed to has two holes punched into it (near the top of the page) used to hold it in the type of folder with two soft metal strips situated near the top edge of the folder. These holes

pass through some of the stamps (three of them: one through the design of one stamp and one through the edges of two of the stamps). If one were to remove the stamps from the document, one might mistakenly conclude that these holes were punch cancel-

lations when in fact they are not cancellations at all! I wonder if punched holes on other revenue stamps are similarly wrongly attributed to cancellations. Just a thought.

Louis Marchand, ARA

Duck Tracks—1st Quarter 1997

Duck Tracks for the First Quarter 1997 features its third annual duck stamp poll for the favorite, best design and worst design among U.S. state waterfowl stamps. Of course, an interesting feature of this contest is they are all illustrated together in one place. Other articles include "Duck Office Director Lesino shares vision for the future: duck program changes under review," Tom De Luca's "...and I firmly resolve—to be a better duck stamp collector..." Bob Dumaine's telling of how the "Duck stamp

initiative was [a] team effort" and Peter Martin's look at "U.S. and 12 states feature decoys on duck stamps." The issue is rounded out with reviews, news items and society reports.

Duck Tracks is published quarterly by the National Duck Stamp Collectors Society. Subscriptions are included with membership which is \$20 per year. For more information write to NDSCS, Box 43, Harleysville, PA 19438.

Cal-Rev March meeting

On Saturday, March 15, 14 Cal-Rev members and two guests met at the Filatelic Fiesta in San Jose. The group enjoyed several programs. Bill Oliver led off with World War II Japanese occupation revenues of the Philippines. Some of the items he showed include a Cattle Transfer Certificate used to prevent the rustling of animals, a document sowing restaurant receipts (he proprietor had to pay a percentage of the receipts as a tax. The last item proved the most interesting. In the province of Sagayan, revenue stamps were attached to mimeographed sheets and used as currency. This was known as emergency or guerrilla currency.

Don Green displayed an array of exhibit pages which included a *tete beche* pair of RS92h, the only such stamp to exist in this arrangement. He also showed a pen and ink model of the very first private die stamp, RS118. He pointed out another pen and ink model so good that you cannot tell it from a printed one; this being the 1¢ black Moore RS183.

Cal-Rev's April meeting will take place on April 26 at 2 p.m. at the Van Ness Avenue Holiday Inn in San Francisco. At this time final plans will be made for our June meeting and dinner. Cal-Rev is looking forward to

PACIFIC 97. Please join with us at our June first gathering for an hour of fun and relaxation. Donn Lueck is making the presentation and there are other surprises in store for our visitors. Bring trading material too.

The highlight event of the show should be the Cal-Rev dinner on Wednesday, June 4 at 5:30 p.m. The Iron Horse restaurant is the place. Please drop by for our no-host cocktail time. Our speaker, Michael Morrissey, will speak before the repast. The cost is \$25 per person with tax and tip included. The menu includes housemade soup or seasonal greens with radicchio, oranges and roasted pecans; broiled or grilled fresh baby coho salmon with dilled *buerre blanc* or breast of chicken *sauté* with a light marsala mushroom sauce or cannelloni della casa topped with a mozzarella cheese and vine-ripened tomato sauce. Please call Jerry Lurie at 510-682-3020 to make reservations or send you check made out to "Iron Horse" to Jerry at Box 5593, Concord, CA 94524-0593. All collectors are invited.

Lastly, do not forget to visit the ARA / Carriers and Locals Society welcome table to sing in and shoot the breeze. See you in San Francisco on May 29th.

The American Revenue Association

President's Letter

Ronald E. Leshner, ARA President

The ARA election results were announced last month, although some gone lost in the translation to print. All incumbents were re-elected. I wish to thank those of you who voted for the confidence you place in those who serve our society. This was a record for member participation in the ARA elections. The reason for this is certainly the inclusion of the ballot in a first class mailing along with the dues notice and publications list. This process has improved the situation with non-payment of dues, our publication sales have picked up, and now the degree of participation in the elections has improved. It is a process that we will continue to use in the future. And I wish to thank the two other individuals who ran unsuccessfully. We are indeed fortunate to have a lot of individuals with the talent and ability who are deserving for serving the ARA. I know both the unsuccessful candidates and each would have made positive contributions to the ARA board had they been elected.

The two amendments, making the secretary and treasurer board appointed positions and abolishing the ambiguous regional categories for board membership were also passed.

I have awards from two other shows to report courtesy of our awards chairman, J. Alan Hicks. Alan has sent information about the ARA awards that are available for regional and national level shows. These marvelous certificates (the medals illustrated last month are only available at the annual convention) are made up from pieces of U.S. revenue stamps and come with an explanatory sheet explaining the sources of the design elements. At AIRPEX, Dayton, Ohio, September 28-29, 1996 the following awards were received by revenue exhibits:

The Yukon Rerritory: Klohdike District, A Revenue Stamp Story, 1898-1908, by Dr. Frank L. Shively, Jr., show gold medal, the show's reserve grand, and an ARA gold certificate.

Fiscal Stamps of Prussia: 1862-1932, by our editor Ken Trettin, a show silver-bronze

and an ARA silver certificate.

The Taxman Cometh—Handstamped Cancels on First Issue U.S. Revenue Stamps, by Lawrence LeBel, a show silver-bronze and an ARA silver certificate.

At the New York Postage Stamp Mega Event, New York City, March 13-16, 1997:

The Two cent Revenue Stamped Paper of the United States, 1865-1883, by Morey N. Sherwood, a show gold, the APS Pre-1900 Award, the Bureau Issues Association Medal, and an ARA Gold.

Maryland Tax Stamps, by James McCullough, a show silver and an ARA Silver.

These show awards, along with some feedback from ARA members at St. Louis Stamp Expo and a local club show, lead me to repeat some comments about exhibiting. It is important to add new exhibitors to the ranks. You don't need to wait until you think you can garner a vermeil or gold at the national level. Those are the awards required in order to qualify for exhibiting at the international level. I urge you strongly to participate first in local shows and then on to the national level shows. Don't worry about the award levels you receive. It is both a process of learning for the exhibitor and a process of educating the judges and the public. Share your knowledge.

Next weekend I will be participating in our local club show and I will be exhibiting two areas that I have not seen exhibited. The first is the beginnings of the control system and taxes on medicinal narcotics (embracing the government order blanks, special tax stamps, and the provisional narcotic tax stamps. I know that years ago one of our members, former editor of TAR Louis Alfano, formed an impressive collection of the provisional narcotic stamps and exhibited this material in New York. The other exhibit is on the taxation of distilled spirits from 1868 to 1875. Both will be exhibited non-competitively so as not to discourage beginning exhibitors at the club level, but the opportunity

(Letter/page 116)

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.

Maynard L Bateman 5406, 493 Newton Rd, Port Orange, FL 32127, by Joseph Klekotta. US-Scott Listed, US-Non-Scott Listed.

Robert T Couch 5401, 6321 W Fletcher St, Chicago, IL 60634, by Robert F Wehle. US-Scott Listed, US-Non-Scott Listed.

Randolph R Fisher 5400, Box 125, Kawkawlin, MI 48631, by Ronald Leshar. US-Playing Cards, US-1,2,3 Issues Varieties, US-1898 Cancels, US-State Fish & Game: Michigan.

Steven S Hoth 5405, 6048 Nikonha Pl, Burlington, IA 52601, by Ronald Leshar.

Vince King 5404, 700 Lafayette Dr, Denton, TX 76205, by Eric Jackson. Canada-Federal, Canada-Taxpays, Canada-Lock Seals.

Donald C Morris 5402, 85 Clearview Dr, Florissant, MO 63033, by Bonnie Riga, Worldwide, Local Posts, Germany, Germany-States, China.

H J Oranje 5403, PO Box 61216, Den Haag 2506 AE, Netherlands, by H W M Hopman. Collector/dealer. D & O Trading—Netherlands, China, Local Posts, Cinderellas.

Alan G Sandford 5408, Box 140221, Austin, TX 78714, by APS. Collector/dealer. Waterloo Stamp and Supply Co.—Worldwide, Canada- Provincials, United States, US-State.

David W Smith 5398, 125 W 6th Street, Rochester, IN 46975, by Secretary. Collector/dealer. Dave Smith Stamp Auctions—US-M&M, US-1898 Cancels.

Sigurd L Szerlip 5399, 682 30th Street, Richmond, CA 94804, by Jerome Lurie. US-M&M, US-Local Posts, Canada.

Raymond A Trupiano 5407, 22720 Lilac St, Framington, MI 48336, by Eric Jackson. United States, US-Special Tax Stamps.

Highest membership number assigned on this report is 5408.

New Members

Numbers 5394-5397

Applications for Reinstatement

Phillips B Freer 24119, Apartado Postal 646, Oaxaca, Oax 68000, Mexico, by Secretary. Czechoslovakia.

Richard G Levine 1575, 120 Harbor View East, Lawrence, NY 11559, by Secretary. Worldwide, United States, France, Africa-French, Asia, French.

Marshall Lipton 5226, 500 Washington Ave, Apt 9G, Kingston, MY 12401, by Secretary. Canada-Weights & Measures, Australia, Ecuador, Uruguay.

Resigned

5154 Mark Breen

4367 George J Pappas

4782 Benjamin D Sawtelle

5224 Biskovitz Yechael

Dropped for Non-Payment of Dues

2004 Alex Adelman

4543 David J Anderson

4505 Walt Bassett

4704 Gerald F Bennett

571 William J Bomar

5307 Dominic Brandy

5024 Kevin J Cabbage

5265 Chris Cannon

2133 C J Corlett

4430 Yves M Danan

4076 James R Dickerson

4689 Michael Driskel

5213 James W Duplex

5321 Fred Fanelli

4896 Stearns E Fink

4085 Mathew F Fleckstein

4197 Robert G Gardner

3994 William A Greiner, Jr

5333 Judy A Gremchuck

4352 Christopher G Harman

5061 Irving H Kempner

5060 Dr Robert Konrad

3320 Victor Kreloff

5215 Crystal Lafoe

2663 Wallace Larson

2528 Edward N Lipson

5340 Guillermo Llosa

5242 Paul A Menard, Jr

5247 Bayard Mentrum

5312 Frank D Mills

4512 Stuart Morrissey

5220 John A Moschioni

4840 Geoffrey J Moser

3001 Dr Joseph Novosel

5264 John Cskowitz

5288 Beverly B Pikul

4657 Dr John M Powell

4867 Frank Reischerl

5106 Charles A Richmond

2994 Ronald A Robinson

3550 Mark A Scheuer

5348 Edward M Schmidt

5275 Douglas Q Scott

5323 Chester O Shott

5269 Edward H Siegel

5251 David J Springbett

5234 Stanley M Steinberg

4976 Woodhall Stopford

5032 John A Taylor

5246 Gerry Tenney

4902 David van der Plank

5302 Joe Vanno

4191 Deane B Westland, II

4629 John Whittingham

4483 Michael S Zolno

Membership Summary

Previous membership total	1304
Applications for membership	11
Applications for reinstatement	3
Resigned	-4
Dropped for non-payment of dues	-55
Current membership total (4/1/97)	1259

Letter: revenue exhibits that will be at PACIFIC '97/from page 114

allows me to experiment with organization of the exhibits and get some feedback from judges and fellow collectors.

Our next outing will be at PACIFIC '97. There will be a presentation on *What Are Revenues*, an ARA membership meeting, a meeting of our very active chapter, the CAL-REV group, and a meeting of our friends across the pond, The Revenue Society of Great Britain. It has also been announced that the CAL-REV group is sponsoring a dinner, to which ARA members are invited. There is also the ARA booth, which we are sharing with the Carriers and Local Society. Jerry Lurie of the CAL-REV group is coordinating the staffing of the booth. Please contact him and volunteer an hour or three. It was the volunteers in St. Louis that helped make St. Louis Stamp Expo such a success. Please assist us in San Francisco. We plan to have available, the June issue of TAR, which will be the second edition of Richard Riley's bibliographic work which will include the updated index to revenue articles in serial publications and a listing of books and pamphlets related to revenues.

PACIFIC '97 should be a great opportunity to see some marvelous revenue exhibits. Here's a listing of the exhibits:

"Patent Medicine" Companies Subject to the Revenue Act of 1862, Donald Green, U.S.A.
American Playing Cards Revenues (19th Century), Edward Tricomi, U.S.A.

U. S. Taxed Photographs 1864-66, Bruce Baryla, U.S.A.

U. S. Private Die Stamps, Richard F. Riley, U.S.A.

California's Gold Rush Revenues, A Fiscal History, Michael Mahler, U.S.A.

New York Stock Transfer Tax, Kenneth

Pruess, U.S.A.

Hawaiian Revenues, Richard Malmgren, U.S.A.

Classic State and Local Fish and Game Stamps, David Torre, U.S.A.

Wine: U. S. Customs Duties and Internal Revenue Taxes, Ronald Leshner, U.S.A.

Railway Parcels Stamps of South Australia, Martin James Walker, AUSTRALIA

Cape of Good Hope Revenues 1711 to 1911, John Van Puyenbroek, UNITED KINGDOM

Revenue Stamps of Ireland, Garvin Frederick Lohman, U.S.A.

Perkins, Bacon Printed Revenue Stamps, Richard C. A. Payne, UNITED KINGDOM

Canadian Federal Revenue Stamps, Joseph Shelton, CANADA

Revenues and Judicials—Pre Adhesive To S.S. and F.M.S., S Muthu Chellappan, MALAYSIA

Die Blattunterdruckmarken des Kaiserreiches Österreich, Ralph Ebner, GERMANY

Epreuves et Essais de France, Depuis les Origines, Yves Maxime Danan, FRANCE

Revenue Stamps of the Brazilian Empire 1869-1888, Rosa Maria Bicalho, BRAZIL

The Revenues of Finland 1865-1920, Björn-Eric Saarinen, FINLAND

Fiscals of Cochin, Anil Suri, INDIA

China North-West Revenues, Wenchun Jia, CHINA

Thai Revenue Stamps, Anant Nanhna, THAILAND

Revenue Stamps of Thailand, Peter K. Iber, U.S.A.

The Documentary Revenue of Japan (1873-1883), Stephen J. Hasegawa, U.S.A.

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CENSUS**

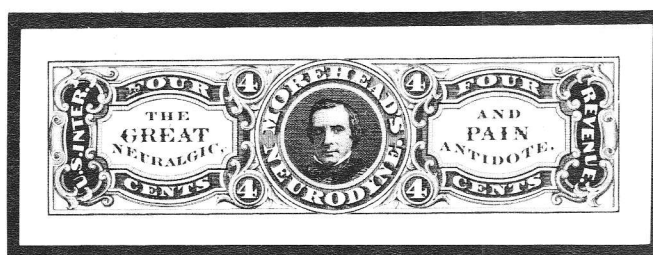
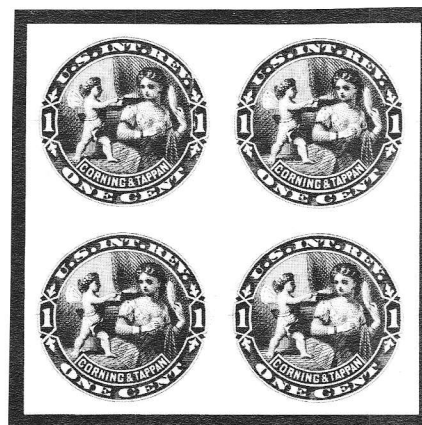
This book is the most comprehensive census for Match & Medicine stamps ever compiled. The census not only reports the quantity recorded for 227 different Match, Medicine, Playing Cards and Perfume stamps, but also grading, such as Fine or not Fine, and Sound and not Sound.

In addition to census information, there are also Scott Catalog values for given for each stamp on the census over the period of 1973-1993 in five year increments. This catalog information combined with the census and grading statistics will help collectors in their need for market information in this fascinating area of philately.

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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	RN-B2TC trial color proof in black, VF couple creases	—
2	R11b F PHOTO	140.00
3	R13c black p/c WALKER & TAYLOR in ten lines, F small stain at bottom PHOTO	—
4	R21c black h/s, F small faults PHOTO	400.00
5	R33a on an 1863 Iowa Certificate of Final Payment for a land transaction, F bottom margin cuts design	110.00
6	R44c tied by black h/s, DISTRICT OF NIAGARA, SUSPENSION BRIDGE in box to Entry of Merchandise for Consumption, F-VF	—
7	R44c horizontal pairs, lot of 64, F few with faults	12.80
8	R44c on small piece with CA D132, F-VF PHOTO	—
9	R74a black h/s, F PHOTO	250.00
10	R74a F crease, small thin at upper right PHOTO	250.00
11	R81a F PHOTO	100.00
12	R85a F PHOTO	110.00
13	R88a F-VF PHOTO	240.00
14	R88a horizontal pair, VF tiny repaired pinhole in right stamp PHOTO	550.00
15	R90a F	110.00
16	R90a F light creases PHOTO	110.00
17	R91a F PHOTO	100.00
18	R91a horiz. pair, F-VF small tears, thin spot PHOTO	500.00
19	R92a F PHOTO	475.00
20	R93a F crease, thin spots PHOTO	550.00
21	R97c milky blue, blue h/s J. HARMAN BROWN, REGISTER OF WILLS, F crease PHOTO	160.00
22	R98a, VF PHOTO	110.00
23	R100c F-VF couple short perfs PHOTO	100.00
24	R101c F PHOTO	80.00
25	R102c VF crease, few short perfs PHOTO	575.00
26	R559 perfin, VF	30.00
27	R601 VF crease	45.00
28	R699 staple holes, VF	12.00
29	RD87 cut cancel & perfin, F-VF PHOTO	50.00
30	REA1 (1D) F small wrinkle PHOTO	70.00
31	REA2* (2A) VF small faults PHOTO	75.00
32	REA122c* (151C) VF crease PHOTO	40.00
33	REA172 (201A) VF light soiling PHOTO	325.00
34	REA182 (208a) VF staple holes, light soiling	75.00
35	RG11* F-VF	7.50
36	RJA55a VF small faults	50.00
37	RK2 F-VF PHOTO	55.00
38	RK9 embossed cancel, F-VF thin spot PHOTO	47.50
39	RK17 & 19 tied to large portion of passport page, F-VF	6.00
40	RK27 VF crease	19.00
41	RN-A1a New York, NY. Topping & Co. receipt, VF	30.00
42	RN-A9 cut square, VF, CV as entire \$900 PHOTO	—
43	RN-A10 New York, NY. Mechanics' National Bank Specie Clerk's Statement (Tapeworm), VF usual staining along left margin	675.00
44	RN-B1a New York, NY. Topping & Co. receipt, VF	20.00
45	RN-B13 New York, NY. American Exchange National Bank, W. A. Ransom Co. check, VF	40.00
46	RN-B13a New York, NY. Merchants' National Bank, Dakin, Olcott & Co. check, VF	50.00
47	RN-B17 San Francisco, CA. Bank of California, North Pacific Transportation Co. check, Wm. Vitale Bulletin No. 1 printed on back, VF	10.00
48	RN-B17b Virginia, NV. Agency of the Bank of Calif., Gould & Curry Silver Mining Co. check, VF	35.00
49	RN-B17c Virginia, NV. Agency of the Bank of Calif., Gould & Curry Silver Mining Co. check, VF	35.00
50	RN-B20a New York, NY. Topping & Co. receipt, VF	10.00
51	RN-C2 Baltimore, MD. Farmers & Merchants National Bank, Lyon Bros. check, F-VF	12.00
52	RN-C19a New York, NY. Topping & Co. receipt, VF	35.00
53	RN-C21 Boston, MA. National Webster Bank, Lawrence Manufacturing Co. check, VF	12.50
54	RN-C21 Virginia, NV. Agency of the Bank of California, Gould & Curry Silver Mining Co., 2c Nevada adhesive affixed, VF	12.50
55	RN-C21b Virginia, NV. Agency of the Bank of California, Imperial Silver Mining Co. check, F-VF heavy crease and small stain affect stamp	65.00
56	RN-C22 San Francisco, CA. Bank of California, North Pacific Transportation Co. check, VF	25.00
57	RN-D7 Austin, NV. Paxton & Curtis, Manhattan Silver Mining Co. of Nevada check, VF small tear	10.00
58	RN-E7 Ithaca, NY. Tompkins County National Bank check, clipped at left, F	17.50

59	RN-G1a Leadville, CO. Bank of Leadville, Manville & McCarthy check, VF	35.00
60	RN-H3f New Albany, IN. S. C. Day & Sons draft, VF	125.00
61	RN-I2 cut square, VF, CV as entire \$350	—
62	RN-J5 Philadelphia, PA. Philadelphia National Bank check, VF	12.00
63	RN-J11 Philadelphia, PA. First National Bank, A. Wilson Clark check, VF	15.00
64	RN-K5 Canton, NY. S. D. Hungerford & Co's. Bank check, VF light folding	125.00
65	RN-K11 cut square, VF, CV as entire \$150	—
66	RN-L6 Philadelphia, PA. Penn National Bank, Northern Liberties Gas Co. check, VF	55.00
67	RN-L10* Philadelphia, PA. Commercial National Bank, Dawson, Judd & Co. check, F-VF	15.00
68	RN-M2 Boston, MA. National Webster Bank, Lawrence Manufacturing Co. check, VF	10.00
69	RN-N3* Boston, MA. Boston National Bank, Framingham & Lowell Railroad Co. check, VF few small wrinkles	60.00
70	RN-N4 New Haven, CT. Union Trust Co. check, VF	150.00
71	RN-P2 Merchants Despatch Transportation Co. agreement (on the stock certificate stub), VF	400.00
72	RN-P5* South Carolina Rail Road scrip, VF	55.00
73	RN-P5 x 2, W2 Boston, Hartford and Erie Rail Road Co. \$1,000 bond, F-VF	145.00
74	RN-P5 x 2, W2 Flint & Pere Marquette \$1,000 Land Grant Bond, punch cancelled, VF	145.00
75	RN-Q1 Erie Railway Co. agreement, clipped at left as always, o/w VF	175.00
76	RN-T4 Panama Rail Road Co. stock certificate, VF	75.00
77	RN-T6 Liverpool & London & Globe Insurance Co. policy, F document faults	350.00
78	RN-U1* stamp redeemed, Chicago & South Western Railway Co. stock certificate, blue and black, ABNC engraved, pretty, VF	35.00
79	RN-U2* Philadelphia & Reading Railroad Co. stock certificate, VF	45.00
80	RN-P1, V1 oblitterating W2, Dubuque & Sioux City Railroad \$1,000 bond, VF	160.00
81	RN-V4 New York Custom House Entry of Merchandise, F small faults, light staining	90.00
82	RN-V4 cut square, VF	17.50
83	RN-V5 cut square, VF PHOTO	250.00
84	RN-V6 cut square, VF	70.00
85	RN-W2 Flint & Pere Marquette Railroad \$1000 Land Grant Bond, F-VF	65.00
86	RN-W2 Toledo, Peoria & Warsaw Railway Co. \$1000 Mortgage bond, F small faults	65.00
87	RO4d F crease	—
88	RO57c F-VF tiny sealed tear PHOTO	25.00
89	RO89b F-VF light creases PHOTO	35.00
90	RO114d F-VF corner crease	10.00
91	RO126b F short perf	25.00
92	RS37b VF small thin & crease, light stain	35.00
93	RS127d VF small thin	8.00
94	TC1187b VF crease	4.00
95	TE66 VF appearance, small repairs including piece replaced at right	20.00
96	TE893 F PHOTO	20.00
97	TF7 F rebaked over faults PHOTO	20.00
98	TF9 F thins, repaired tear and hole PHOTO	30.00
99	TF10 F-VF rebaked over faults PHOTO	17.50
100	TF36 F appearance, varnished, faults	10.00
101	TG74P3 plate proof, india on card, VF PHOTO	—
102	TG103P3 plate proof on india, VF thin	—
103	TG107A F-VF small abrasions	6.00
104	TF32-1 F-VF small faults	300.00
105	CUSTOM CIGARS FACSIMILE in imitation of TCCS, reads UNITED STATES CUSTOMERS at each end, F repairs, soiling	—
106	U.S. CUSTOMS Imported Wine and Malt Liquors, Series of 1935, VF	—
107	Imported Distilled Spirits, Series of 1933, VF	—
108	Baggage Inspection Label, purple on thin paper, mint, F	—

STATE FISH & GAME - Wooton Catalogue Numbers

109	ALASKA Fishing AKF11 used on license, VF	50.00
110	AKF12 used on license, VF	50.00
111	CALIFORNIA Fishing CAF1* VF	10.00
112	FLORIDA Shell Fish Commission Salt Water Fish Dealer's License, 1931-2, F-VF bit of upper right	—

	corner missing	---
113	ILLINOIS Waterfowl 1 VF PHOTO	85.00
114	2* VF gum disturbance PHOTO	300.00
115	2 VF	50.00
116	3 VF	35.00
117	4 VF	22.50
118	Salmon ILS1 VF crease	75.00
119	INDIANA Trout INT3 VF PHOTO	40.00
120	INT9 F-VF creases	35.00
121	INT10 VF	35.00
122	INT11 VF	35.00
123	INT12 F-VF small faults	35.00
124	INT14 F-VF small faults	35.00
125	INT19/36 six different, F-VF small faults	17.50
126	KANSAS Quail KSQ1* F PHOTO	35.00
127	KSQ8 F	13.00
128	KSQ8* booklet pane of one with tab, VF PHOTO	36.00
129	KSQ11* VF	22.00
130	KSQ12* F-VF	22.00
131	KSQ15* VF	11.00
132	KSQ16* F-VF	8.00
133	KSQ17* VF	8.00
134	KSQ19* white feather variety, VF	10.00
135	KSQ21* white feather variety, VF	5.50
136	MARYLAND Waterfowl 1* VF	14.00
137	2* VF	7.50
138	Big Game Firearms MDBGF6 F-VF light soiling	30.00
139	MDBGF7 VF PHOTO	30.00
140	Deer & Turkey MDDT1 VF PHOTO	25.00
141	MDDT6 F-VF crease	20.00
142	MDDT7 VF	20.00
143	MDDT8 VF	20.00
144	MICHIGAN Cisco Netting MIC1* F PHOTO	150.00
145	Trout MIT7* VF	15.00
146	MISSOURI Trout MOT1 VF pinholes	70.00
147	MOT2 VF PHOTO	55.00
148	MOT3 VF	40.00
149	NEBRASKA Upland Game Bird NEUG17* VF	4.50
150	NEW JERSEY Trout NJT21-8* VF	31.00
151	Woodcock NJW1* F-VF	16.00
152	NEW YORK Waterfowl 4* VF	9.00
153	1962 \$7.50 Resident Antelope License stamp, h/s 2, used on license, F	---
154	SOUTH DAKOTA 1961 \$2 Resident Small Game License stamp, used on license, F-VF	---
155	SOUTH DAKOTA Waterfowl A15b F-VF crease PH	50.00
156	TENNESSEE Big Game TNBG1 used on license, VF	25.00
157	TNBG3 VF	5.00
158	Trout TNT2 VF	4.00
159	TNT7 used on license, F-VF	4.00
160	Archery TNA1 VF	12.00
161	UTAH Fishing UTF2 complete booklet with pane of 25 stamps, F	75.00
162	UTF3 complete booklet with pane of 25 stamps, VF	100.00
163	UTF4 complete booklet with pane of ten stamps, VF	70.00
164	VIRGINIA Big Game VABG1 VF	4.00
165	VABG5 VF	15.00
166	VABG7 VF	9.00
167	VABG11* F-VF PHOTO	18.00
168	VABG11 VF	9.00
169	VABG12 F-VF pinhole	9.00
170	VABG15 VF	9.00
171	VABG17 F	9.00
172	VABG21 VF	9.00
173	VABG23 VF	9.00
174	VABG25 VF	7.00
175	VABG27 VF	6.50
176	VABG29 VF	6.50
177	VABG31 VF	6.50
178	VABG33 VF	5.50
179	VABG35 VF	4.50
180	National Forests VANF28, 29, 30, 35, 38, 40, and 46, F-VF few with creases	22.25
181	Bath VABA3* VF crease	10.00
182	VABA6 F-VF corner crease	5.75
183	VABA9/46 ten different, F-VF small faults	32.50
184	Bland VABL15* F-VF	6.00
185	Botetourt VABT13, 14, 17, 19 and 20, F-VF couple with creases	16.00
186	Craig VACR14, 16 F-VF creases	7.00
187	Giles VAGI21-2 VF	5.00
188	Grayson VAGR26 F-VF pulled perf	10.25
189	VAGR28 F-VF couple pulled perfs, unpriced PHOTO	---
190	VAGR31, 35 F-VF	8.50
191	Highland VAHI20 F-VF	3.75
192	Washington 1969-70 mss year date on blank stamp, VF corner faults PHOTO	---
193	Tazewell VATZ10 VF	4.50
194	Wythe VAWY29 VF	3.25
195	WEST VIRGINIA Waterfowl 13* VF	12.00
196	Trout WVT25* VF	3.00
197	WILLIAM B. HALE, Postage & Revenue Stamp Merchant, 1 Peso brown & blue, mint, F PHOTO	---
198	RATION TOKENS group of 24 red tokens, F-VF	---
199	DELAWARE AND HUDSON RAILROAD Registered Package or Letter Stamp, Series Q, booklet pane of one, VF	---
200	CANADA FWH1* VF	15.00
201	FWH2* VF	15.00
202	NEWFOUNDLAND NT-201CP VF	8.00
203	NT-204CP VF	8.00
204	COLOMBIA Cubiertas, lot of 18 different, mint & used, some faulty	---
205	GREAT BRITAIN Impressed Duty stamps, five different cut squares, F-VF	---
206	MOSQUITO RESERVATION 5c black on blue, VF	---



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1/\$1.19. Jerome "Jerry" Lurie, Box 5593, Concord,
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Documents, cancels, bisects, multiples, etc. Mike
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Missing text from March issue

The block of text below is the missing foot-
note from page 84 of the March issue. The
text block to the right is the missing text
from page 93 of the same issue. (See "The
Editor notes..." on page 104 of this issue.)

²The others are: 1) 1866 Firsts of exchange of
John Munroe & Co., Paris, drawn on Rufus
Thayer, Randolph, Mass., payable at sight,
stamped with 2¢ Bank Check orange tied by
handstamp "John Munroe & Co., New York". At
least five of these exist. 2) Printed check of Wells,

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Treasurer by the Board of Directors: Yes—595;
No—44

Resolution for election of Representatives at
Large: Yes—599; No—36

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Ronald E. Leshar 603
Richard Friedberg 1
Eric Jackson 2
Ken Lawrence 1

Vice-President:

Eric Jackson 605
Michael Aldrich 1
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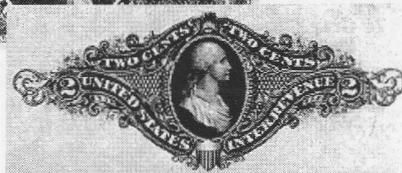
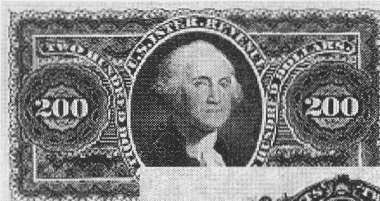
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