



The American Revenuer

IN THIS ISSUE:

California stamp taxes: First Period July 1, 1857 to April 26, 1858	190
A vignette of "Mme. Eugenie"	204
Puerto Rico: Boutwell addenda	205
Hiram Edmund Deats	208

Hiram E. Deats left his mark on phiscal philately. Sometimes on the stamps. More, inside, page 208.



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SEPTEMBER 1997

Volume 51, Number 8
Whole Number 498

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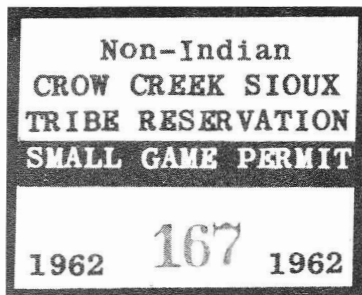
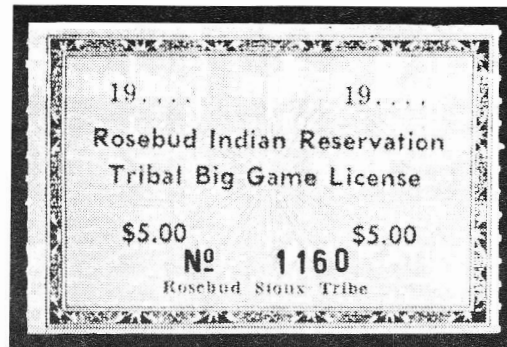
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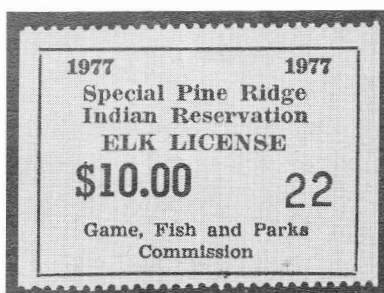
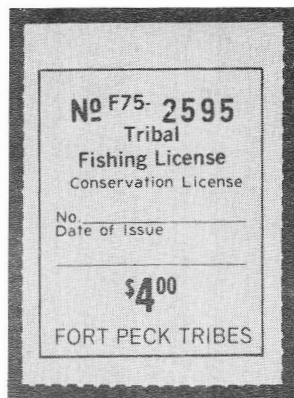
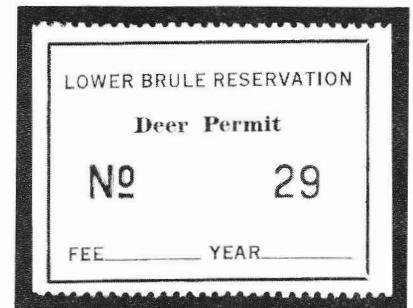
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In this issue:

Carolyn E. Cunliffe Award	188
Awards at Pacific 97	188
U.S. Sales Circuit Notes	189
California stamp taxes: First Period July 1, 1857, to April 26, 1858	190
A vignette of "Mme Eugenie"	204
ARA Auction No. 59	204
Puerto Rico: Boutwell addenda	205
1¢ Express short transfer part perforate	206
Cracked plate on the 10¢ first issue Certificate	206
Two South Pacific items	207
Upcoming deadlines	207
Hiram Edmund Deats	208
Atalaya—Summer 1997	210
President's Letter	212
Secretary's Report	213

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Carolyn E. Cunliffe Award

Prior to the ARA convention in St. Louis, the ARA Board voted to establish an award to be presented to the most popular revenue exhibit at the show where the ARA meets annually. The award is to be given to that exhibit chosen by ballots distributed to all who attend the show. There were several factors that led to the proposal and establishment of the award. First was the desire of several members to perpetuate the memory of Lyn Cunliffe and second the desire to draw further attention to the revenues within the hobby.

The award is named in memory of Carolyn E. Cunliffe, who, although she was neither a collector nor an ARA member, supported the collecting interests of her husband Bob Cunliffe and the American Revenue Association. Lyn, as she was known to many of us, was a big supporter of the American Revenue Association. She attended many ARA conventions, frequently staffed the ARA table, attended our seminars, and acted as tour guide of the revenue exhibits to others, especially non-collector spouses. She was quite

knowledgeable in spite of not being a collector herself. Several years ago I received a letter from Lyn about something I had written in one of my President's Letters. How many of you can boast a spouse who reads any portion of *The American Revenuer*? Lyn gave much of herself and took a great personal interest in her husband's hobby. We have all benefited from the marvellous example of this gracious woman. It is especially fitting that her name be associated with award.

A fund has been established for the perpetuation of the award. A goal of \$3,000 has been established and, to date a total of \$900 has been either received or pledged. I encourage members to send additional amounts so that the goal of a perpetual memorial fund can be realized. Donations can be sent to the ARA Treasurer and marked Cunliffe Award.

Bob Cunliffe attended the banquet in St. Louis to present the first Carolyn E. Cunliffe award to Richard Malmgren for his exhibit of Hawaiian Revenues. We look forward to presenting this award annually.

Awards at Pacific 97

Pacific 97 has come and gone. While the dark clouds of the finances of the show still dominates the headlines, those of us who attended certainly got treated to quite a few wonderful revenue exhibits. I neglected one exhibit, a very fine one of the early revenues of Belgium, in my listing prior to the show. That has been corrected in the list of medals following.

Gold

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

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

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

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

La Droit du Timbre en Belgique, Emile Van den Panhuyzen, BELGIUM

Fiscals of Cochin, Anil Suri, INDIA

Thai Revenue Stamps, Anant Nanhna,

THAILAND

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

Large Vermeil

"Patent Medicine" Companies Subject to the Revenue Act of 1862, Donald Green, U.S.A.

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

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

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

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

Die Blattunterdruckmarken des Kaiserreiches Österreich, Ralph Ebner, GERMANY, with special prize

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

China North-West Revenues, Wenchun Jia, CHINA, with felicitations

Vermeil

American Playing Cards Revenues (19th Century), Edward Tricomi, U.S.A.

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

New York Stock Transfer Tax, Kenneth Pruess, U.S.A.

Canadian Federal Revenue Stamps, Joseph Shelton, CANADA

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

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

Large Silver

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

Silver

Revenue Stamps of Ireland, Garvin Frederick

Lohman, U.S.A.

By my count, 17 of the exhibits came from ARA members, a number that speaks for itself. Congratulations are in order for all who exhibited. With a third of the exhibits receiving a gold and another third receiving a large vermeil, this is an extremely fine showing for revenues.

In spite of that, in speaking with some of the exhibitors, I am aware that there was some disappointment in some of the level of medals awarded. One could have pointed to perhaps as many as half and have a reasonably compelling argument that, for their chosen area, they were the finest ever assembled and likely the finest that will ever be assembled. Nonetheless I talked with an exhibitor (from another section) during the trip home who went on at some length regarding the medal inflation in the revenue section. It is all a matter of perspective.

Ronald E. Leshner

U. S. Sales Circuit Notes

From time to time I have mentioned in these columns some of the things circuit participants can do to improve service. For the benefit of the newer members, and as a reminder to the more established circuit users, I hereby offer the top ten things you can do to improve the circuit program. (Incidentally, these also serve to diminish the needless gnashing of the circuit manager's teeth.)

1. Check your math. Please, total your purchases twice as a check.
2. Rubbers tamp right away. Too often I process circuit books with stamps removed from spaces but with no indication of the purchaser. Almost always, someone forgot to apply his rubber stamp. This usually results in that someone failing to count it as a purchase. Try stamping those spaces right away, or list your selections on a sheet of paper as you go through a stack of circuit books.
3. Curb your pens. Keep that ballpoint pen away from the books. Same goes for pencils, felt tip markers, in fact anything but your rubber stamp. A heavy pen stroke can damage underlying material.
4. Complete your report sheet accurately. List the books in numerical order. Indicate the number of items selected from

each book. Sign it.

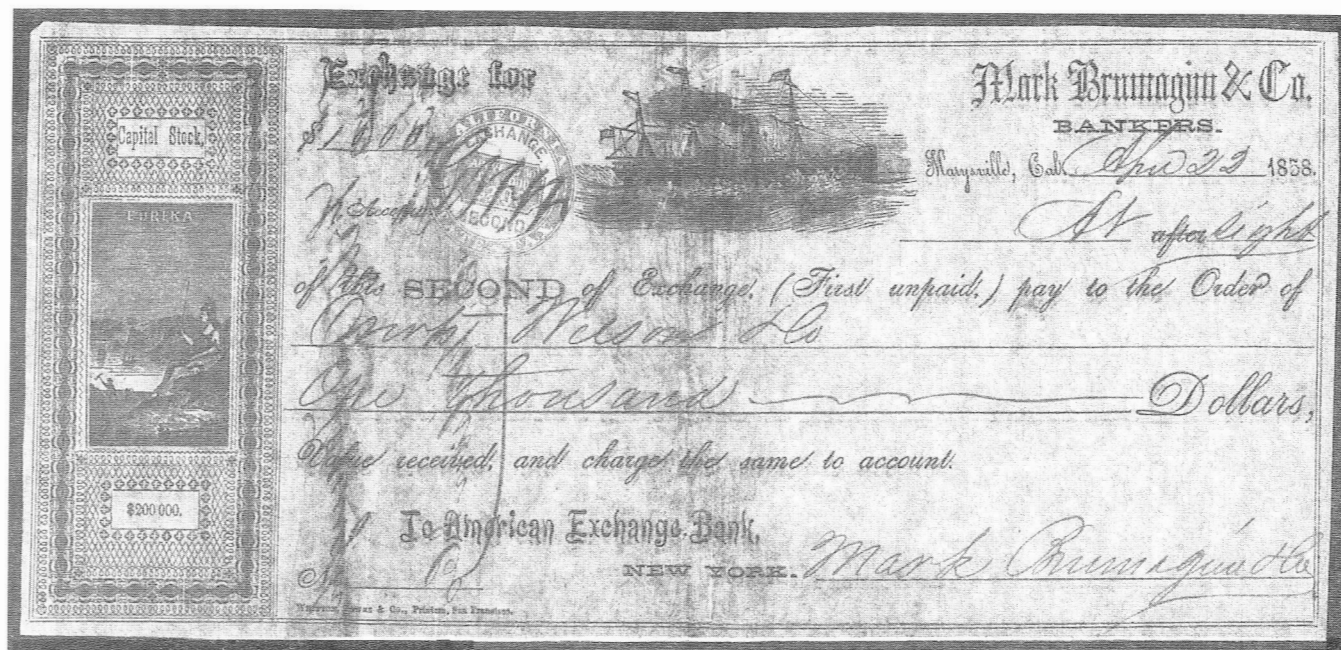
5. One week only. All circuits must be circulated within seven days. This count commences the day the post office notifies you that you have an insured package. Of course, sooner than seven days is encouraged; it is also courteous, and it lets me send out the next circuit that much sooner.
6. Pay any late fees. Okay, you have had a surprise visit from Aunt Millie and you did not get to the circuit for a while. Resist the temptation to do some creative date adjusting. Just pay the fifty cent per day late fee and try to do better next time.
7. Advise me of absences. Drop me a line if you plan to be away for more than two weeks. I will put you on hold until you return. If I am not so advised, and a circuit is unduly delayed while you vacation on Mackinac Island, you will be liable for the late fees.
8. Handle with care. Mostly, this means properly shipping a circuit in a sturdy mailer, or in a manila envelope with cardboard surrounding the books. I know that my mail carrier simply lives to bend

Sales/page 211

California stamp taxes

First Period July 1, 1857, to April 26, 1858

quantities of Exchange and Insurance stamps issued and sold



Second of
exchange of
Mark Brum-
agin & Co.,
Marysville,
April 22, 1858,
amount \$1000,
stamp-ed with
\$2 blue Second
Exchange
(D20).

by Michael Mahler, ARA

In April 1857 the California legislature enacted a schedule of stamp taxes on attorneys' licenses, bills of exchange, insurance policies, and passenger tickets, to take effect the fol-

lowing July 1, and Attorney at Law, Exchange, Insurance, and Passenger stamps were created, the first adhesive revenue stamps in the United States.

Bills of exchange drawn in, but payable

Table I

Exchange and Insurance tax rates

Amount	Exchange	Insurance	Amount	Exchange	Insurance
Above \$20 to \$50	\$.08	\$.04	Above \$2000 to \$3000	6.00	3.00
Above \$50 to \$100	.20	.10	Above \$3000 to \$4000	8.00	4.00
Above \$100 to \$150	.30	.15	Above \$4000 to \$5000	10.00	5.00
Above \$150 to \$200	.40	.20	Above \$5000 to \$7000	14.00	7.00
Above \$200 to \$300	.60	.30	Above \$7000 to \$10,000	20.00	10.00
Above \$300 to \$400	.80	.40	Above \$10,000 to \$15,000	30.00	15.00
Above \$400 to \$500	1.00	.50	Above \$15,000 to \$20,000	38.00	19.00
Above \$500 to \$750	1.40	.70	Above \$20,000 to \$30,000	56.00	28.00
Above \$750 to \$1000	2.00	1.00	Above \$30,000 to \$50,000	90.00	45.00
Above \$1000 to \$1500	3.00	1.50	Above \$50,000 to \$100,000	175.00	87.50
Above \$1500 to \$2000	4.00	2.00	Above \$100,000	200.00	100.00

out of, California were taxed according to a graduated schedule of 22 rates based on the amount of the transaction. The tax on insurance policies or renewals was defined to be half that on bills of exchange. These Exchange and Insurance rates shown in Table I.

To the delight of future generations of philatelists, distinct Exchange and Insurance stamps were created for each rate. Students of these stamps have long treasured Brewster C. Kenyon's *Documentary State Revenue Stamps of the United States* (1920) for its thorough treatment of them, most especially because the author furnished, for the entire period California documentary taxes were in effect, 1857-1872, the quantities sold of each stamp, in total and for various intermediate periods. For example, for the first year of stamp taxes, July 1, 1857, through June 30, 1858, Kenyon gives sales data for the Exchange and Insurance stamps that is identical to the figures shown in Table II as *Issued*.

This period is an appropriate one for analysis because the Act of April 26, 1858, had replaced the tax on bills of exchange with one on bills of lading for shipment of gold and silver from the State. The original slate of Insurance taxes, which had been tied to the Exchange taxes, was necessarily also repealed, and replaced by one tied to the new Bill of Lading taxes. Thus the end of the first tax year was a natural time for a summing up of sales of Exchange and Insurance stamps. It is convenient to refer to the period from July 1, 1857, to April 26, 1858, as the

First Period of Exchange and Insurance taxes.

Kenyon obtained his figures from the California State Archives, which in fact contain even more detailed information. Their Inventory No. 9, Records of the State Controller, states that records exist of "the date, to whom issued, number and denomination of stamps, value, and total value of stamps issued. Primary recipients were Wells Fargo & Co., D.O. Mills & Co., B.F. Hastings & Co., Fiske Sather & Church, and Tallant & Wilde." During the summer of 1996 I had the privilege of examining these records. Not only do they add important detail to Kenyon's account, but surprisingly, they reveal serious errors in his figures. The quantities reported by Kenyon are those *issued*, not sold. Relatively large numbers of stamps were issued without prepayment to County Treasurers, and a rather large percentage of these were eventually returned to the Controller. Smaller but still significant numbers of Exchange stamps sold to companies were returned to the Controller in exchange for Bill of Lading stamps. The numbers of stamps actually sold, compared to the numbers issued, are shown in Table II.

The most striking conclusion from these new sales figures is that no blue Exchange \$56, \$90, \$175 or \$200 stamps were ever sold, nor were any blue Insurance 4¢ or \$100 stamps. All unsold Exchange and Insurance stamps in the hands of the Controller were returned to the Stamp Commissioners, and burned on December 4, 1860. Therefore, no examples of these six stamps can exist. More

Table II

Numbers of Exchange and Insurance stamps issued and numbers actually sold

The numbers of stamps issued correspond to the numbers reported by Kenyon (1920) as sold. This was in error as he failed to account for those stamps returned to the State Controller unsold.

Exchange

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
Issued	21639	14268	4673	5117	4037	2672	3295	2134	2441	1431	1262	1053	550	597	320	256	46	29	15	5	2	2
Sold	17768	11673	3290	3661	3033	1647	2468	1470	1882	1152	874	726	316	382	153	151	26	11	0	0	0	0

Insurance

	.04	.10	.15	.20	.30	.40	.50	.70	\$1	\$1.50	\$2	\$3	\$4	\$5	\$7	\$10	\$15	\$19	\$28	\$45	\$87	\$100
Issued	100	150	150	150	136	177	285	175	608	223	393	337	239	687	153	345	80	98	50	50	50	50
Sold	0	47	32	43	55	65	276	85	586	197	385	301	197	635	68	293	13	34	4	4	1	0

over, it is extremely unlikely that any blue Insurance \$28, \$45, or \$87.50 stamps will ever be found, as no more than four of each were sold.

A complete record of the data from the State Archives on individual daily transactions by the Controller in Exchange stamps is given in Table III and in Insurance stamps in Table V.

Table III

Daily transactions by the Controller in Exchange stamps

Quantities Received from Stamp Commissioners

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/1/1857	2010	2010	2010	2010	2010	2010	2010	2010	1990	1990	1990	1990	1990	1990	1990	1990	992	992	992	992	992	992
7/13/1857	2024	2024																				
7/14/1857	6036	6036																				
7/15/1857	3994	3994	3000	3000																		
7/18/1857					3000	3000	3100	3100														
10/14/1857	4000	4000	2000	2000																		
10/16/1857							1000	1000														
10/17/1857					3900	3900																
1/18/1858	2000	1000	1000																			
1/19/1858	4000	2000																				
2/26/1858									700													
4/16/1858				2000						1000	1000											
4/17/1858							500															
Totals	24064	21064	8010	9010	8910	8910	6610	6110	2690	2990	2990	1990	1990	1990	1990	1990	992	992	992	992	992	992

Issued to County Treasurers

Treasurer, San Francisco County

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/2/1857	200	200	200	200	200	200	200	200	90	90	90	90	90	90	90	90						
7/10/1857	500	500	200	200	200	100	100	50														
7/15/1857			300						105	100	100											
7/22/1857												50										
8/21/1857									100					40								
10/9/1857	200	200		200	150	200	200	200	200	200	200	100	100	75	75	75						
11/17/1857	500	500															5	5	5			
11/20/1857			200	200	200	200	200		100	100	100	100	50	50	50		15	15	10			
1/18/1858		1000																				
1/20/1858	1000																					
2/13/1858																				5	2	2
3/12/1858				200			200	200	200			100										
4/2/1858			200	200	200	300																
Totals	2400	2400	1100	1200	950	1000	900	650	795	490	490	440	240	255	215	165	20	20	15	5	2	2
Returns																						
6/26/1858	774	743	326	413	218	383	235	220	250	93	217	157	95	94	145	92	14	15	15	5	2	2
7/22/1858	272	274	237	204	145	230	108	71	60	64	42	65	25	9	13	10	6	3				
Totals	1046	1017	563	617	363	613	343	291	310	157	259	222	120	103	158	102	20	18	15	5	2	2
Sales	1354	1383	537	583	587	387	557	359	485	333	231	218	120	152	57	63		2				

Table III—continued

Treasurer, San Joaquin County

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/16/1857		200	200	200	200	200	200	200	100													
Returns																						
7/23/1858			116	136	140	161	144	174	78													
Sales		200	84	64	60	39	56	26	22													

Treasurer, Yuba County

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/15/1857	100	100	100	100	100	100	100	100	100	100	100	100	100	100								
7/27/1857	2000	1000																				
Returns																						
12/31/1857	1389	607			35	51		68	61	79	88	91	100	99								
Sales	711	493	100	100	65	49	100	32	39	21	12	9		1								

Sales to Companies

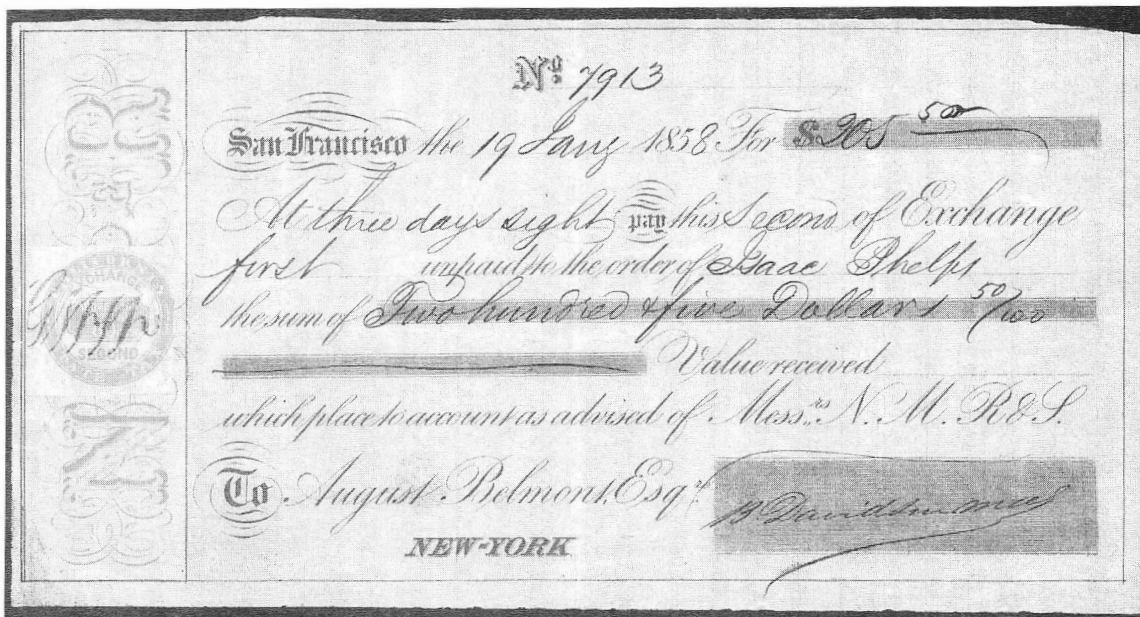
T. Robinson Bours & Co.

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/10/1857	100	100	50	50	25	25	25															
10/1/1857							50		25													

Mark Brumagim & Co.

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
11/13/1857	100	100	50	50	25				10	5	5											
Returns																						
6/25/1858	15	30	33	12		6	15	1	7	2	4											
Net Sales	85	70	17	38	25	-6	-15	-1	3	3	1											

Brumagim & Co. returned 80¢, \$1, and \$1.40 stamps without having purchased any from the Controller. Presumably they were obtained from the Treasurer of Yuba or San Francisco County; Mark Brumagim & Co. was located in Marysville, Yuba County, from 1854 until some time in 1858, when it reorganized in San Francisco.



Second of exchange of B. Davidson & Co., San Francisco, January 19, 1858, amount \$205, stamped with 60¢ red Second Exchange (D46).

Table III—continued

B. Davidson

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/14/1857	100	100	50	40	40	20	20	20	20	10	10	10										
7/22/1857		100	20		20	40	20	10	20	20	40	20		10	4							
8/6/1857	200	200	50	50	20	20	20	50	20	20		10		5	4	2						
8/14/1857	200	200	50	50	20	20	20	50	20	20		10		5	4	2						
10/7/1857	70	50	25	30	40	20	30	30	35	25	25	10	10	10		5						
10/22/1857					10	10	10	5	10	5	5											
11/7/1857	200	200	50	50	50		50	50	50		50	25	10	20	10	5						
11/27/1857	100	50	20	40	30	10				15		15	10		5	5						
1/6/1858	100	100		50			50							15	5	4						
1/21/1858	100	150	50		50				10	10		20				1	1					
2/6/1858	200	100	60	50	40	5		20	50	20		10		5								
2/24/1858	100	50		20			10		50	10			5			1						
3/8/1858	100	100	50	30	30		25			20											2	
3/25/1858	100	100	20	20	20	20	10	10	10	10		5	5									
4/6/1858	100	100	50	50	30	20	20	20	30	30	20	10	5	2								
4/21/1858	150	150	50	50	50		20		10	10	5			5	2	2						
Totals	1820	1750	545	530	450	185	305	265	335	225	155	145	45	77	34	27	3					

Returns

6/3/1858	49	51	23	19	13	9	2	5	4	5	4	1	1									
Net Sales	1771	1699	522	511	437	176	303	260	331	220	151	144	44	77	34	27	3					

Falkner Bell & Co.

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/27/1857							5	5	5	5	5	5										
9/23/1857							5	5	5	5	5	5										
1/7/1858		5			5					5	5	5										
4/20/1858	5	5	5	5	5			4	5	5	2											
Totals	5	10	5	5	10		10	14	15	20	17	15										

Fiske, Sather & Church

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/2/1857	30	30	30	30	30	30	20	10	10	10	10	10	6	6								
8/3/1857	200	200																				
8/7/1857	100	20							30	20	20		10	8		2						
8/25/1857	120	80						30	20	30	10	15	10	8	3	2	2	2				
9/10/1857	200	100	20	20	20		10	30	45	35	25	24	4	15	6	8	7	2				
9/12/1857					20		10	25	15		20		10	10	5	5						
9/24/1857	80	80			30		10	30	30	15	30	30	12	5	5	5	2					
10/9/1857	150	80	40	20	30			10	40	10		10	6	10	2							
10/22/1857	100	30	20	30	10	20	10	10	20	10	10	5	10	5	7	5						
10/27/1857	80	60	10	10	40		10	10	10	10	20	5		6	2	2						
Totals	1060	680	120	110	180	50	70	155	220	140	145	99	68	73	30	29	11	4				

B.F. Hastings

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/1/1857	6	6	6	6	6	6	6	6	2	2	2	2	2	2	2	2						
7/2/1857	50	50	50	25	25	25	10	10	5	2	2											
7/10/1857	50	50	25	25	25	20	10	10	10	5	5											
8/3/1857		10	10		10		10	5	10	10												
8/4/1857									10	5	5	3										
8/18/1857	25	25		25	15	15					2				2							
9/17/1857	100			25	25						3		3	2								
9/18/1857							15			5	2	2										

Table III—continued

10/2/1857								6	5			3					
10/17/1857							10			5	4		1				
11/3/1857												3	3	3	2		1
12/3/1857	25		15				10	15									
12/9/1857	20								5		3	3	3	2			
12/19/1857										5					2		
1/11/1858							15	10	5	3							
2/11/1858	25	25	10	10	20	30	10	15	10	10	5						
2/19/1858		25				10	10	10	5	5							
3/16/1858						10		5	5	2	2						
4/1/1858	25	20	10	10			5	5	5		3						
4/9/1858	20	20		20		20		10		10							
4/14/1858	25	25		10		5	5	5	14	5	5	2		2	1		
4/17/1858	50	50		10	5	20		10		4							
Totals	376	351	101	156	141	91	176	81	128	83	70	29	16	11	11	7	1

Returns

8/14/1858	43	39	11	4		11	11										
8/25/1858	18	18	18	18													
Totals	61	57	29	22		11	11										

Net Sales	315	294	72	134	141	80	165	81	128	83	70	29	16	11	11	7	1
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Lady Adams Co.

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/8/1857	40	40	40	40	20	10	5															
10/29/1857	40						3	3	3	3	3	3	1									
1/11/1858	40	40		5	5	5	5	5	5	5	5											
Totals	120	80	40	45	25	15	13	8	8	8	8	3	1									

Second of exchange of D.O. Mills, Sacramento, October 31, 1857, amount \$300, stamped with 60¢ blue Second Exchange (D38), with 24-point star cut separation.



Table III—continued

D.O. Mills & Co.

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/1/1857	6	6	6	6	6	6	6	6	12	2	2	2	2	2	2	1						
7/2/1857	20	40	20	20	20	20	20															
7/13/1857	50							10		5	5	3	2	2								
8/3/1857	100	50					15	15	10													
8/15/1857	100	100	50	20	20	10	50	10	20	10				5								
9/11/1857	40	30	15	20	15	15	20	15	12	10		5	3	1		1						
9/17/1857									20	10	10	10	5	5	2							
9/26/1857	40	30	15	10	10	10	15	20	12	15	15	6	4	4								
10/10/1857				50	30	25			10	5	4			3								
11/13/1857	50	30					15	5	8					2								
12/31/1857				10			25	10	10	10	5				2	1						
1/18/1858	200	50		20							5		5									
2/1/1858			20				10	10	10	5		3										
2/16/1858		25			15	15	25		10	5	5											
3/2/1858		100	75	50	25			10	10						3							
3/18/1858							20	10	10	10	10	10	5	3								
4/1/1858	200					20	20						5	5								
4/17/1858					25			25	25		5											
4/26/1858		200		25				25			5				3							
Totals	806	661	201	231	166	121	241	171	179	87	71	39	31	32	12	3						

Returns

5/28/1858 109 191 42 49 18 12 42 15 17 3 12 5 3 9 6 1

Net Sales

697 470 159 182 148 109 199 156 162 84 59 34 28 23 6 2

Parrott & Co.

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
Returns																						
7/24/1858		6	10	6	22	8	11		7				1									

Parrott & Co., located in San Francisco, made returns without ever having bought stamps directly from the Controller; evidently they obtained their stamps from the San Francisco County Treasurer.

Sather & Church

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/8/1857	200	200	200	200	200	200	200	25	25	25	25	25	10	5		5	5	2				
7/22/1857	100							25	25					5	5	5						
Totals	300	200	200	200	200	200	200	50	50	25	25	25	10	10	5	10	5	2				

Returns

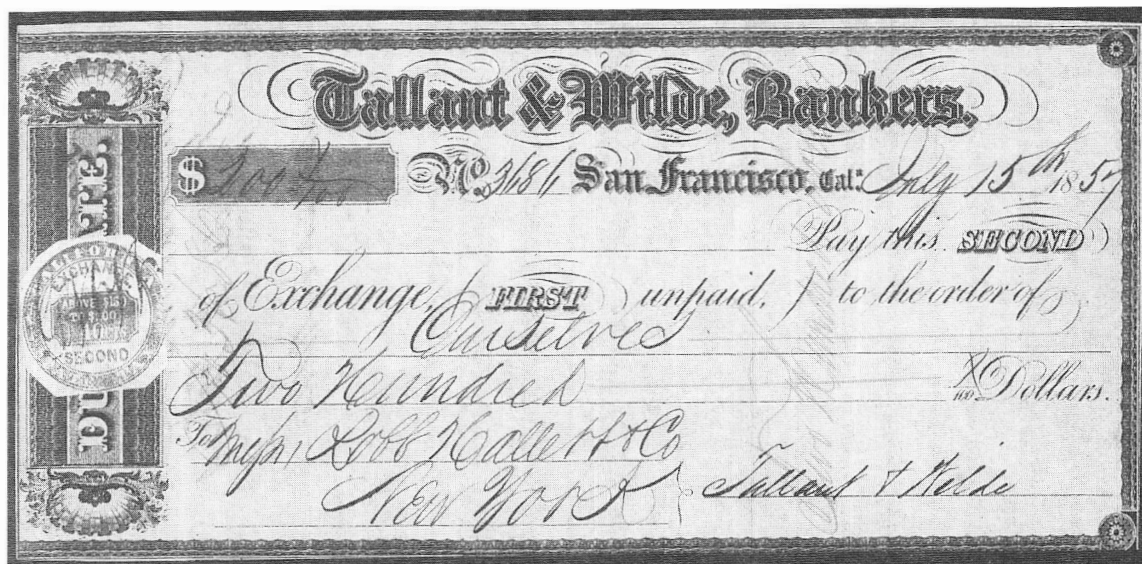
5/17/1858 10 10 10 14 9 8 19 6 8 2 7 2 4 2 1 1

Net Sales

290 190 190 186 191 192 181 44 42 23 18 23 6 8 4 9 5 2

Tallant & Wilde

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/8/1857	50	40	20	15	25	15	20	15	25	10	10	10	5	5	5	5	5	1				
7/25/1857	50	40	20	25	25	15	25	25	25	15	15	5	5	7		3						
8/11/1857	40	40		10	15		25	10	12	10	5	10	5	8			1					
8/26/1857	50	50	30	30	20	15	30	20	25	20	10	8	5	3	3		1	1				
10/10/1857	30	30	20	10	15	10	15	15	15	12		10	6			2						
10/24/1857	30	30	10	6	13	10	15	20	20	12		7										
11/13/1857	50	50	10	10	15	5	5	5	15	5	15	5	4	2								
1/27/1858	30	40	10	10	10	5	15	5	10	5	10	2	2	2								
2/26/1858	20	20	10	10	10	5	5	5	5	5	5	1	1	2								



Second of
exchange of
Tallant &
Wilde, San
Francisco, July
15, 1857,
amount \$200,
stamped with
40c blue
Second
Exchange
(D15).

Table III—continued

3/12/1858	15	15	8	5	15			4	10		5	5		1					
3/27/1858		15	5	5	10		6	5	7	6	5	5		1					
4/13/1858	20	15	15	15	8	5	8	7	7	4		3	1	2					
4/26/1858	25	15	5	12	12			6	6	6	5	2		1					
Totals	410	400	163	163	193	85	169	142	182	110	85	73	34	34	8	10	7	2	

Returns

5/17/1858	10	9	12	15	9	7	14	6	8	1	6	2	5	1	2	1			
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Net Sales	400	391	151	148	184	78	155	136	174	109	79	71	29	33	6	9	7	2	
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Wells, Fargo & Co.

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
7/1/1857	50	50	50	50	40	40	40	10	10	10	10	5										
7/10/1857	750	750	250	250	250	125	125		125	20	10	10										
7/14/1857	1750	750		250																		
7/16/1857							100	50		30	30	20										
7/31/1857		150	50	350	350			20														
8/4/1857			100			125		50														
8/25/1857	2000	1000					200															
9/15/1857		200	200			150		50	50	50	30	20	5	5	5	5						
10/16/1857	25	10	10	10	5		6															
11/11/1857	225	10	50	11	11	11		1														
11/17/1857	1000	500										20										
12/1/1857	25	15																				
12/7/1857	75	50	14	15	8	4	4	2	3	1												
12/16/1857	1000	500	400	500																		
12/29/1857			10	10	10		2															
1/6/1858	100	50	20	50	50	20	20															
1/14/1857	35	15				5																
1/15/1857	2000																					
1/18/1857	1000																					
1/21/1858		500			200	100																
2/4/1858		100																				
2/9/1858	20			4				2														
2/26/1858	125	76	34	12	8		5															



Wells, Fargo & Co.
 Exchange for \$ 1000 No. 1245
 of this Second of Exchange ^{and three} ~~first~~ ^{at} ~~unpaid~~ ^{drawn after sight} pay to the order
 of T. B. Anthony, Cashr. at gr Office in Dallas Mex
~~Sum of~~ One thousand Dollars
 Value received and charge the same to account
 of Messrs. Wells, Fargo & Co.
100 Broadway New York Wells Fargo & Co.

Reprint of Document 124, Page 17 of 21

Table III—continued

[illegible]

B. Davidson	1771	1699	522	511	437	176	303	260	331	220	151	144	44	77	34	27	3				
Fal. Bell & C.	5	10	5	5	10		10	14	15	20	17	15									
Fiske S. & Ch.	1060	680	120	110	180	50	70	155	220	140	145	99	68	73	30	29	11	4			
B.F. Hastings	315	294	72	134	141	80	165	81	128	83	70	29	16	11	11	7		1			
Lady Adams	120	80	40	45	25	15	13	8	8	8	8	3	1								
D.O. Mills	697	470	159	182	148	109	199	156	162	84	59	34	28	23	6	2					
Parrott & Co.			-6	-10	-6	-22	-8	-11		-7			-1								
Sather & Ch.	290	190	190	186	191	192	181	44	42	23	18	23	6	8	4	9	5	2			
Tallant & W.	400	391	151	148	184	78	155	136	174	109	79	71	29	33	6	9	7	2			
<u>W. F. & Co.</u>	10860	5613	1249	1515	961	475	607	211	228	115	83	81	5	4	5	5					
Totals	17768	11673	3290	3661	3033	1647	2468	1470	1882	1152	874	726	316	382	153	151	26	11	0	0	0

Check:

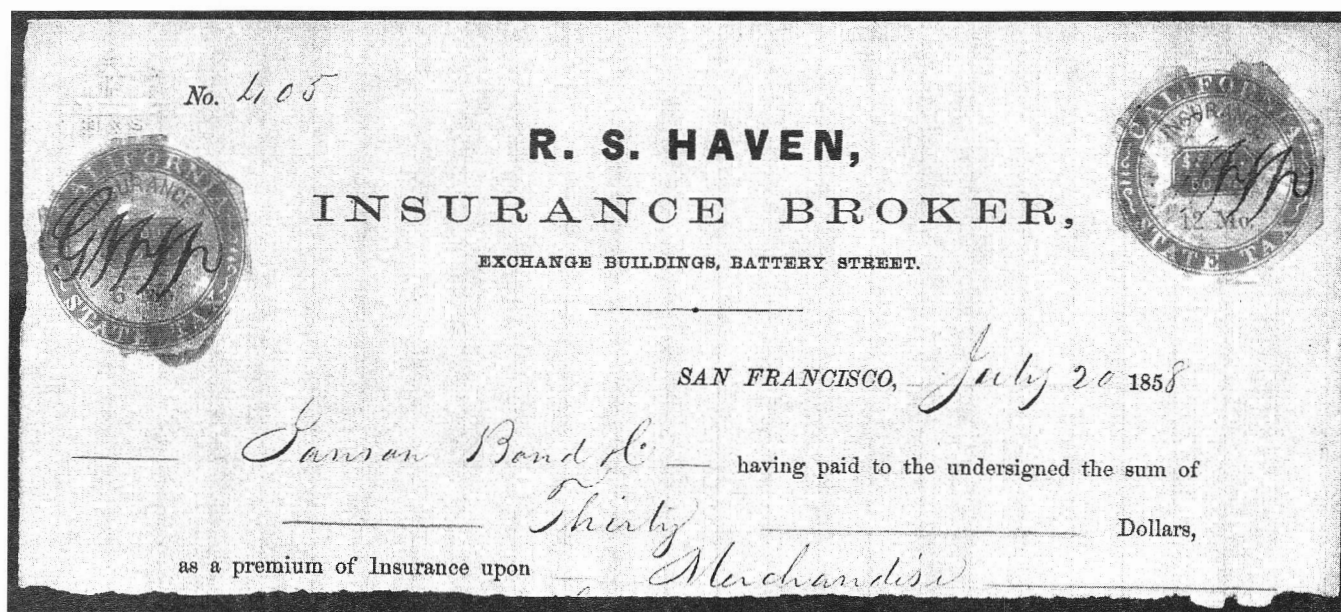
Rec'd fr S.C.	24064	21064	8010	9010	8910	8910	6610	6110	2690	2990	2990	1990	1990	1990	1990	1990	992	992	992	992	992	992
Ret'd to S.C.	6296	9391	4720	5349	5877	7263	4142	4640	808	1838	2116	1264	1674	1608	1837	1839	966	981	992	992	992	992
Sales	17768	11673	3290	3661	3033	1647	2468	1470	1882	1152	874	726	316	382	153	151	26	11	0	0	0	0

Grand Total of Stamps Issued	65,844
Grand Total of Stamps Ret'd	15,161
Grand Total of Stamps Sold	50,683

In assessing these figures it must be taken into account that Exchange stamps were sold in sets of two or (rarely) three, inscribed "First," "Second," or "Third," all of which were obtained for the unit price; for example, for 8¢ one obtained 8¢ First, 8¢ Second, and if necessary, 8¢ Third stamps (Mahler, 1994). The above sales totals for Exchange stamps refer not to individual stamps, but to *sets* of stamps. To estimate the number of stamps sold, to a good approximation, one can assume all sets consisted of just two stamps. The best justification for this assumption is the relatively small numbers of Thirds that have survived. Through the courtesy of Eric Jackson I obtained an inventory of duplicates in the Morton Dean Joyce collection of California revenues, which included 392 blue Exchange stamps, only four of which were Thirds. Consultation with experienced collectors supports the conclusion that the number of extant blue Thirds is probably no more than 10% that of Firsts or Seconds. More

over, there is good *a priori* evidence that relatively few Thirds were used. Nearly all bills of exchange were drawn on banks or corporate treasurers in the Eastern states, and we know from examining surviving bills that these were typically made in sets of only two, the First sent to the payee, the Second retained by the purchaser. Usually bills were made in sets of three only when drawn on a payer in Europe, and these were relatively few. Using an estimate of 2.1 stamps per set, the 50,683 sets of Exchange stamps sold represent a minimum of 101,366 stamps, and a probable total of about 106,000.

After the tax on bills of exchange was replaced by one on bills of lading, holders of Exchange stamps were allowed to redeem them, not for cash, but for Bill of Lading stamps in an equivalent amount. This was done as shown in Table IV.



Portion of insurance document of R.S. Haven, Broker, July 20, 1858, stamped with Insurance 6 Mo. / \$2.50 and 12 Mo. / 50¢. This is the earliest recorded full or partial document bearing California Insurance stamp(s). No blue Insurance stamps are known on document.

Table IV

Returns of Exchange stamps

Company	Date	Exchange Stamps	Cash	Discount	Bill of Lading Stamps
Mark Brumagim & Co.	6/25/1858	\$ 79.10	\$ 19.23	\$ 1.67	\$ 100.00
B. Davidson & Co.	6/3/1858	105.62	123.63	10.75	240.00
B.F. Hastings	8/14/1858	35.94	40.53	3.53	80.00
	8/25/1858	17.64	57.29	5.07	80.00
D.O. Mills	5/28/1858	501.52			501.50
Parrott & Co.	7/24/1858	79.40			
Sather & Church	5/17/1858	198.60	89.25	7.75	295.40
Tallant & Wilde	5/17/1858	198.60	89.25	7.75	295.40
Wells Fargo & Co.	6/4/1858	1073.60	116.79	10.15	1200.00
	7/3/1858	300.00	368.00	32.00	700.00
	7/18/1858	200.00	644.00	56.00	900.00

Table V

Daily transactions by the Controller in Insurance stamps

Quantities Received from Stamp Commissioners

Denomination	.04	.10	.15	.20	.30	.40	.50	.70	\$1	\$1.50	\$2	\$3	\$4	\$5	\$7	\$10	\$15	\$19	\$28	\$45	\$87	\$100
7/1/1857	998	998	998	998	998	998	998	998	998	998	998	998	998	998	998	998	998	998	998	998	998	998

Issued to Treasurer, San Francisco County

	.04	.10	.15	.20	.30	.40	.50	.70	\$1	\$1.50	\$2	\$3	\$4	\$5	\$7	\$10	\$15	\$19	\$28	\$45	\$87	\$100
7/10/1857	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
7/22/1857									100					25								
8/21/1857		50	50	50		50	50	50		50	50	50	30	30		40		20				

11/20/1857	50	50	50	50	50	50	50	50	100	50	50	50	30	50	50	50	25							
2/3/1858														100										
Totals	100	150	150	150	100	150	150	150	250	150	150	150	110	255	100	140	75	70	50	50	50	50		
Returns																								
6/26/1858	100	103	118	107	81	112	6	85	17	26	7	35	37	47	72	49	67	61	46	46	49	50		
6/30/1858							3	5	5		1	1	5	5	13	3		3						
Totals	100	103	118	107	81	112	9	90	22	26	8	36	42	52	85	52	67	64	46	46	49	50		
Sales	0	47	32	43	19	38	141	60	228	124	142	114	68	203	15	88	8	6	4	4	1	0		

Sales to Companies

Alsop & Co.

	.04	.10	.15	.20	.30	.40	.50	.70	\$1	\$1.50	\$2	\$3	\$4	\$5	\$7	\$10	\$15	\$19	\$28	\$45	\$87	\$100		
10/2/1857												5		5	5	5	5	3						

F.R. Baby

	.04	.10	.15	.20	.30	.40	.50	.70	\$1	\$1.50	\$2	\$3	\$4	\$5	\$7	\$10	\$15	\$19	\$28	\$45	\$87	\$100		
12/16/1857														1										

B. Davidson & Co.

	.04	.10	.15	.20	.30	.40	.50	.70	\$1	\$1.50	\$2	\$3	\$4	\$5	\$7	\$10	\$15	\$19	\$28	\$45	\$87	\$100		
10/22/1857																10								
11/23/1857											3	3		10										

Falkner Bell & Co.

	.04	.10	.15	.20	.30	.40	.50	.70	\$1	\$1.50	\$2	\$3	\$4	\$5	\$7	\$10	\$15	\$19	\$28	\$45	\$87	\$100		
7/27/1857							50	25	100	25	25	20	20	50	10	20		10						
9/23/1857											10	10	10	20	10	10		5						
12/23/1857											10	10	10	10	10	10								
1/7/1858									10		10	10	10	30		20		5						
3/24/1858							5		10		5	10		20		10								
4/20/1858							10		5	5	5	10		10	10	10		5						
Totals							65	25	125	30	65	70	50	140	40	80		25						

A.K. Grim

	.04	.10	.15	.20	.30	.40	.50	.70	\$1	\$1.50	\$2	\$3	\$4	\$5	\$7	\$10	\$15	\$19	\$28	\$45	\$87	\$100		
5/1/1858							30		25		25	25	40		15									

J.P. Haven

	.04	.10	.15	.20	.30	.40	.50	.70	\$1	\$1.50	\$2	\$3	\$4	\$5	\$7	\$10	\$15	\$19	\$28	\$45	\$87	\$100		
2/4/1858									20	15	15			25		15								
3/1/1858									20	20				8		6								
3/36/1858									30	40	10			20		20								
Totals									70	75	25			53		41								

Jonathan Hunt

	.04	.10	.15	.20	.30	.40	.50	.70	\$1	\$1.50	\$2	\$3	\$4	\$5	\$7	\$10	\$15	\$19	\$28	\$45	\$87	\$100		
10/17/1857									6	6	5	5		8		2								
1/19/1858									5		8	3		10		2								
2/6/1858									1		5	3		10		3								
Totals									12	6	18	11		28		7								

C.A. Lowe & Co.

	.04	.10	.15	.20	.30	.40	.50	.70	\$1	\$1.50	\$2	\$3	\$4	\$5	\$7	\$10	\$15	\$19	\$28	\$45	\$87	\$100		
4/6/1858									4		4	4	4	4		4								

Morris Speyer

	.04	.10	.15	.20	.30	.40	.50	.70	\$1	\$1.50	\$2	\$3	\$4	\$5	\$7	\$10	\$15	\$19	\$28	\$45	\$87	\$100		
11/18/1857							5		10	10	5	5		10		5								

Table VI

Survival rates of stamped Bills of Exchange

Exchange	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
Sets sold	17768	11673	3290	3661	3033	1647	2468	1470	1882	1152	874	726	316	382	153	151	26	11	0	0	0	0
Stamps sold	37300	24500	6900	7700	6350	3600	5200	3100	3950	2400	1850	1500	650	800	325	325	55	25	0	0	0	0
Recorded on Doc.	6	14	3	5	4	2	5	3	2	1	3	1	1	1	0	0	0	0	0	0	0	0

these are estimates only.

The 51 recorded 1857-8 stamped bills account for just 0.05% of the approximately 106,000 First, Second, and Third bills of exchange originally generated. Incidentally, these 51 include no Thirds, consistent with the estimate that at most only about 10% as many Thirds were generated as Firsts or Seconds.

No blue Insurance stamps have been recorded on intact documents. However, 3321 stamps were sold, and assuming the same survival rate for insurance policies as ob-

served for bills of exchange, 0.05%, allows us to hope one or two might still exist on original policies.

References

Kenyon, B. C. *Documentary State Revenue Stamps of the United States*. Long Beach, CA: published by author, 1920.

Mahler, M. A Preliminary Census of Bills of Exchange Bearing California Revenue Stamps, *State Revenue Newsletter* 1994 February; 32:6-15.

Appendix

Summary of Exchange stamps issued, returned and sold

Totals Issued

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
S.F. County	2400	2400	1100	1200	950	1000	900	650	795	490	490	440	240	255	215	165	20	20	15	5	2	2
San Joa. Cty.		200	200	200	200	200	200	200	100													
Yuba Cty.	2100	1100	100	100	100	100	100	100	100	100	100	100	100	100								
Bours & Co.	100	100	50	50	25	25	75		25													
Brumagim & Co.	100	100	50	50	25				10	5	5											
B. Davidson	1820	1750	545	530	450	185	305	265	335	225	155	145	45	77	34	27	3					
Falkner Bell	5	10	5	5	10		10	14	15	20	17	15										
Fiske S. & Ch.	1060	680	120	110	180	50	70	155	220	140	145	99	68	73	30	29	11	4				
B.F. Hastings	376	351	101	156	141	91	176	81	128	83	70	29	16	11	11	7		1				
Lady Adams	120	80	40	45	25	15	13	8	8	8	8	3	1									
D.O. Mills	806	661	201	231	166	121	241	171	179	87	71	39	31	32	12	3						
Sather & Ch.	300	200	200	200	200	200	200	50	50	25	25	25	10	10	5	10	5	2				
Tallant & W.	410	400	163	163	193	85	169	142	182	110	85	73	34	34	8	10	7	2				
Wells Fargo	12042	6236	1798	2077	1372	600	836	298	294	138	91	85	5	5	5	5						
Totals	21639	14268	4673	5117	4037	2672	3295	2134	2441	1431	1262	1053	550	597	320	256	46	29	15	5	2	2
Ledger Tots.	21639	14268	4673	5117	4037	2672	3295	2134	2441	1431	1262	1053	550	597	320	256	46	29	15	5	2	2

Totals Returned

	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
S.F. County	1046	1017	563	617	363	613	343	291	310	157	259	222	120	103	158	102	20	18	15	5	2	2
San Joa. Cty.			116	136	140	161	144	174	78													

Appendix—continued

Yuba County	1389	607			35	51		68	61	79	88	91	100	99								
Brumagim & Co.	15	30	33	12		6	15	1	7	2	4											
B. Davidson	49	51	23	19	13	9	2	5	4	5	4	1	1									
B.F. Hastings	61	57	29	22		11	11															
D.O. Mills	109	191	42	49	18	12	42	15	17	3	12	5	3	9	6	1						
Parrott & Co.			6	10	6	22	8	11		7			1									
Sather & Church	10	10	10	14	9	8	19	6	8	2	7	2	4	2	1	1						
Tallant & Wilde	10	9	12	15	9	7	14	6	8	1	6	2	5	1	2	1						
<u>Wells Fargo</u>	1182	623	549	562	411	125	229	87	66	23	8	4		1								
Totals	3871	2595	1383	1456	1004	1025	827	664	559	279	388	327	234	215	167	105	20	18	15	5	2	2
Minus Yuba	2482	1988	1383	1456	969	974	827	596	498	200	300	236	134	116	167	105	20	18	15	5	2	2
	.08	.20	.30	.40	.60	.80	\$1	\$1.40	\$2	\$3	\$4	\$6	\$8	\$10	\$14	\$20	\$30	\$38	\$56	\$90	\$175	\$200
Tot. Issued	21639	14268	4673	5117	4037	2672	3295	2134	2441	1431	1262	1053	550	597	320	256	46	29	15	5	2	2
Totals Ret'd	3871	2595	1383	1456	1004	1025	827	664	559	279	388	327	234	215	167	105	20	18	15	5	2	2
Totals Sold	17768	11673	3290	3661	3033	1647	2468	1470	1882	1152	874	726	316	382	153	151	26	11	0	0	0	0

A vignette of "Mme Eugenie"

by Anthony Giacomelli, ARA

The stamp shown here is a lowly 1/4¢ battleship proprietary revenue of 1898, Scott RB21, with an interesting handstamped can-



cel. It is a three-line cancel with a vertical year date at the right reading “Mme EUGENIE / JUL 1 / PHILADA.” with the year 1898 reading down at the right. July 1, 1898, by the way, was the first day of use of the tax schedule.

It was the custom in 1898, as it is now, for businesses to use the name of a famous place, person or event as a name for their product. Mme. Eugenie was a very well known personality in the 1800s and as a very beautiful and extravagant lady, a good name for a line of cosmetics. To the best of my knowledge, the Mme. Eugenie people were cosmetic sellers, however, a search of the *Druggist Directory and Drug Manufacturers Directory of 1899* has failed to yield any information or an ad-

dress of the product's manufacturer or distributor.

But who was Mme. Eugenie? She was born in Granada, Spain, in 1826 of noble birth. Her full name was Eugenie Marie De Montijo. In 1853 she married Napoleon III, nephew of Napoleon Bonapart I, also known as "The Little Corporal" because of his small stature. In 1853 Napoleon III made himself Emperor of France, which made his wife Empress. Both he and his wife were very ambitious and in 1870 he declared war on Prussia. In a very short time France lost the war and Napoleon III was taken prisoner.

Meanwhile, Empress Eugenie, with the help of friends, had escaped to England. In 1871 after a French peace treaty with Prussia was signed, Napoleon III was released and rejoined his wife Eugenie in England. He soon died of surgical complications. Eugenie lived in a state of bewilderment for many years. History barely remembered Mme. Eugenie for what she had been when she died in 1920 at the age of 94.

ARA Auction No. 59

Due to the large amount of material in ARA Auction No. 58, the large number of successful bidders and the late closing date, the ARA Auction manager was unable to prepare

Auction 59 in time for the deadline for this issue. Auction 59 will be appearing in the next issue of *The American Revenuer*.

Boutwell addenda

by Scott Troutman, ARA

Since my earlier article on the Boutwells and their cancels was published in the February issue of *The American Revenuer* (51:54-57), I have had correspondence with over a dozen collectors who have sent me additional updates on both the usage dates and cancels. Thanks to all who took the time to write up what they have. Table I lists the current earliest and latest known usages of each stamp. The number of stamps examined has been dropped as many did not provide that information, but it is at least three times as many as before. The addenda to the can-

cels listing updates information in the February list and adds new cancels.

A block of 10 used six cent stamps is in the possession of one collector. This is now the largest reported used block.

Henry Tolman reported having a piece with a 1/2, 2, 6 and 50 cent on it and other piece with a 1/2, 5 and 72 cent making up the 77 1/2 cent rate.

Dr. Joe Odziana noted that there is an error in the February article. The perfin for NIEVES is a five dot, not six dot. It is illustrated correctly.

Addenda to cancellations on the Boutwell Puerto Rico rectified spirits stamps

Arechabaia

Three line handstamp in black "Arechabaia / ?A de P.R. / A?AMON, P.R."; used in 1944.

Bacardi Corporation of America (Bacardi Rum)

Type 1. Printed cancel; all known copies of this cancel are from June 1942.

Type 2. Handstamp "BCA" in 7 mm high sans serif letters; magenta ink with separate date handstamp was used; this has also been found with black and violet cancels; used 1942-1943.

Type 3. Typewriter. Donn Lueck notes that the "A." of "BCA" is often left off.

Barcelo Marques & Company

Handstamp "Barcelo Marques & Co., ???" in 3 mm high letters and black ink; used in 1946.

Brugal & C????FORA

Straight line handstamp in 4 mm letters; black ink; no date.

Cia de Destilerias Internacionales Inc.

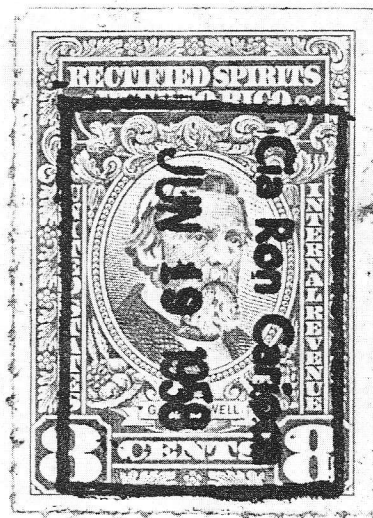
Three line handstamp "Cia de Destilerias / Internacionales Inc. / BAYAMON, P.R."; black ink; used in 1944-1945.

Cia Licorera Julia

Type 1. "CIA LICORERA JULIA /

SANTURCE, P.R." two line handstamp; violet ink; no date.

Type 2. "Distille Licorera ?????? / No. 1 PUL???? / Santurce, ??????" three line black handstamp; no date.



Cia Ron Carioca Distillere

Type 3. "CRCD INC. / MM DD YYYY" in 24 x 30 mm rectangular box; black ink; used 1943-1950.

Distillera Seralles Incorporated (Seralles Rum)

Type 1. "D S I" handstamp in 6 mm letters,

20 mm wide; separate date handstamp; cancels in black and purple ink; used in 1942 and 1943.

Type 3. Used in 1950

Type 6. Jack Brandt provided a much better copy; "D.S.I." in 4 1/2 mm letters inside a 22 x 28 mm rectangle with rounded corners; purple or violet ink; separate date handstamp still too smudgy to read; used 1949.

Type 7. "DSI / MMM DD YYYY" in 26 x 48 rectangular box; DSI letters 6 mm high; black ink; used in 1943.

Licorera Roses Incorporated

"LICORERA ROSES INC." in a straightline handstamp; no date handstamp.

L. T. Incorporated (Company unknown)

A single line handstamp "L.T. INC."; used in 1960.

PRALCI

Type 1. "P R A L C I" with month-day-year handstamp; black, blue or purple ink; used 1942-1949; Donn Lueck reports having a pair which may have had a frame around it used July 23, 1942.

Puerto Rico Distilling

Type 1. Known used 1953-1960.

Vidal Distilled Liquors, Incorporated

Circular handstamp "Vidal Distilled Liquors, Inc. / San Juan P.R." in a 23 mm circle with "LIQUORS" across the center; black ink.

1¢ Express short transfer part perforate



by Robert H. Betz, ARA

For many years Scott listed two plate varieties for the 1¢ Express stamp—a double transfer and a short transfer. While the stamp exists perforated, part perforated and imperforate, the short transfer was known only on the fully perforated stamps. It is known that two plates were used for the printing of these stamps, one with the error located at position 156. According to the printers records, approximately 916,610 stamps were sent to their vault imperforate in some fashion. In theory, these were to be finished and released at a later date.

Many of the Express stamps are not complete or distinct on the lower part, missing the bottom lines. These are not true short transfer varieties. The short trans-

fer is missing the lower part almost to the bottom of the "R" in EXPRESS.

I obtained a large group of checks in very dirty condition. Many had part perforated pairs of the 1¢ Express stamp. Some decent ones were kept and the balance were soaked off. After they were dried, they were quite presentable and were inspected. Quite to my surprise the illustrated pair was found—a part perforated vertical pair, the upper stamp with a short transfer. The centering is poor with the perforations cutting the design on the right, but with it being unreported for 120 years, I am satisfied with its condition. If I had known of its existence it would still be on the check.

It was expertized and now is listed in the Scott Catalogue with no value given. The moral is that nothing is written in stone and new things are still to be found even after so many years.

Cracked plate on the 10¢ first issue Certificate

by Scott Troutman, ARA

Shown here is a copy of the plate crack on the ten cent blue Certificate stamp of the United States first issue adhesive revenues. To my knowledge this variety has never before been pictured. It is listed in the Scott

Specialized Catalogue as a plate crack, but it was first described (King, 1929) in the 1929 Revenue Unit columns in *The American Philatelist* as a plate scratch. The article describes it as "a scratch starting under the last 'T' of 'CERTIFICATE' and extending down

across the border to the perforations."

While the mark is not straight like most plate scratches (which are usually caused by something metallic being dropped or drawn across the printing plate), it does not exhibit the fine forking of lines so often seen with true cracked plates (here wear has caused the metal to fatigue and crack). For this reason I think it has been described both as a crack and a scratch. It is not clear to me what it is.

References

King, B. S. (Unattributed editorial comments) Oddities. *The American Philatelist*. 1929; 42:457. Reprinted in King, B. S., J. L. Bacharach and G. T. Turner. *Revenue Unit Columns from the American Philatelist*. Lawrence, MA: 1981.



Two South Pacific items

by Steven Zirinsky, ARA

Two items are illustrated here that were acquired in the last couple of years. The first is a Papua New Guinea Departure Tax stamp with a face value of K15 or about U.S. \$19. I do not know when this came into use.

The second item is a Tonga postage stamp overprinted "STAMP DUTY ONLY." It is overprinted in the same blue ink that Tonga

uses to surcharge their postal issues. An interesting note about the Tonga Post Office is that they do not consider overprinted stamps as new issues thus there is no need for publicity.



Upcoming deadlines

Advertising and editorial copy including news and articles must be received by the following dates for future issues of *The American Revenuer*. The issue is mailed about three weeks after this date. October 1997—October 4; November-December

1997—November 15; January 1998—December 20, 1997; February 1998—January 24; March 1998—February 28; April 1998—April 4; May 1998—May 9; June 1998—June 13; July-August 1998—July 18; September 1998—August 29; October 1998—October 3.

Hiram Edmund Deats

by Anthony Giacomelli, ARA

Hiram Edmund Deats was known as a stock broker, philatelic collector and coauthor of the great "Boston Revenue Book" among other things. As a stock broker* in Flemington, New Jersey, he was very well known and successful. As a stock broker Deats would have used a number of revenue stamps in the course of his business. I cannot imagine Mr. Deats not looking over a sheet of revenue stamps to be used in his business for flaws of all types. He should have been able to find more than a few, for the battleship stamps of 1898 were loaded with many plate flaws and problems like double transfers, printing flaws, smears and paper folds.

Hiram Deats did amass a fabulous collection of U.S. revenue material which he obtained from many of the important East coast dealers. Prime among them was E. B. Sterling of Trenton, New Jersey. Deats also built up one of the greatest philatelic libraries ever formed.

Figure 1 shows an example of a block of four of the one cent battleship documentary, Scott R163, with a carefully applied

handstamp cancel. It is struck twice with a two line stamp reading "H.E. Deats, / Flemington, N. J." The color of the ink is a lovely bright violet. One must admit it is a striking item.

Figure 2 shows several series 1898 rev-

*Stanley Bierman writing in *The American Revenuer* (January 1986; 40:2-5) does not mention that Deats was ever a stock broker. He mentions that Deats's financial position was secure based on "family-run businesses, large real estate holdings and directorship of the Flemington National Bank."



Figure 2. Several stamps with Deats's manuscript cancels consisting of his name or initials and the date.

enues with manuscript cancels. Included are a block of the 2¢ postage stamp overprinted "I.R." Scott R155, with the manuscript cancel "H. E. Deats / July 30, 1898. A block of R168, the 10¢ battleship, has a similar cancel repeated twice with the date Jan 24, 1899. A 25¢ single and a 50¢ single each bear his initials "H. E. D." along with the dates Dec 9, 98 and Jan 99. I have several others with the name of Deats but describing them would only be repetitive.

Deats lived most of his life on a large farm that he inherited from his well to do family. He was a well educated person who had started his philatelic endeavors at an early age with major purchases of important holdings from time to time. He was known as the Gentleman Farmer, indicating that he had others carry on the actual business of keep

Figure 1. Block bearing H. E. Deats's two-line handstamp cancel.

ing his estate in operational order.

One of his biggest philatelic purchases involved E. B. Sterling as a partner. In 1890 the Treasury Department was overwhelmed with obsolete records including revenue stamps, returned stub books, full and untouched stamp books (special tax stamps and tax paid stamps) and a huge amount of correspondence. All of this, estimated at about 200 tons of paper, was taking a tremendous amount of costly storage space.

Public bids were taken with the lot going to Deats and Sterling for a bid of \$5,000. Can you imagine suddenly becoming the owner of 200 tons of revenue stamp material requiring 10 railroad freight cars to haul all of it to a New Jersey warehouse.

In the mean time, at the point of origin, government agents were employed to supervise the removal of the hoard. They were checking for late issued stamps that could be used unlawfully by the buyers or others. Some stamps were removed by the agents and all of the rest were ordered to be punched. Tons of these large tax paid and special tax stamps in whole books were punched before being released. Many of the larger special tax stamps were punched several times while the smaller stamps would be punched only once.

There were three types of punches used. Most common is the three-hole punch shown in Figures 3 and 4. It is a set of three wedge-shaped holes with the wedge pointing in different directions. Also used was a single punch about $\frac{3}{8}$ inch in diameter which was used several times per stamp and another single punch about $\frac{3}{4}$ inch in diameter which was used once per stamp. Several pages were punched at one time. I have never seen an unused stamp that was not punched although they may exist.

Can you envision the problem in sorting out 500 different varieties of stamps from a hoard consisting of 200 tons of material. It would be indeed mind boggling. No doubt, the buyers were eager to start selling some of the material, first to reduce the bulk and secondly to recover the expenses encountered.

They printed handbills on one of the smaller tax paid stamps as shown in Figure 3. This was the Distillery Warehouse stamp of 1878 with a three-hole punch. These were given away to advertise the sale they were having at the Great Inter-State Fair on Sep-

THIS STAMP BEARS THE
PORTRAIT OF
General Zachary Taylor,
12th President of the United States.
Issued in 1878, on watermark paper
with initials U. S. I. R., ("United States
Internal Revenue") engraved by the
Bureau of Engraving and Printing and
is one of a series of over 500 varieties
purchased by
Messrs. Deats & Sterling,
AUGUST, 1890,
From the Treasury Department.
50,000 of these Stamps will be
distributed FREE TO ALL who visit
the display of
Deats & Sterling,
Spaces 85 and 86,
South East Corner of
Exhibition Building No. 2,
THE
Great Inter-State Fair,
TRENTON, N. J.
SEPT. 28 TO OCT. 2, 1891.

tember 28 through October 2, 1891. How much was sold at the fair no one can say but some deals were surely made. In 1962 the writer of this article purchased three quarters of a ton of these large special tax stamps from a dealer in Nassau Street in lower New York City.

From the information garnered from the correspondence acquired with this hoard and

*Figure 3.
Deats &
Sterling ad
appearing on
the revers of
an 1878
Distillery
Warehouse
stamp.*

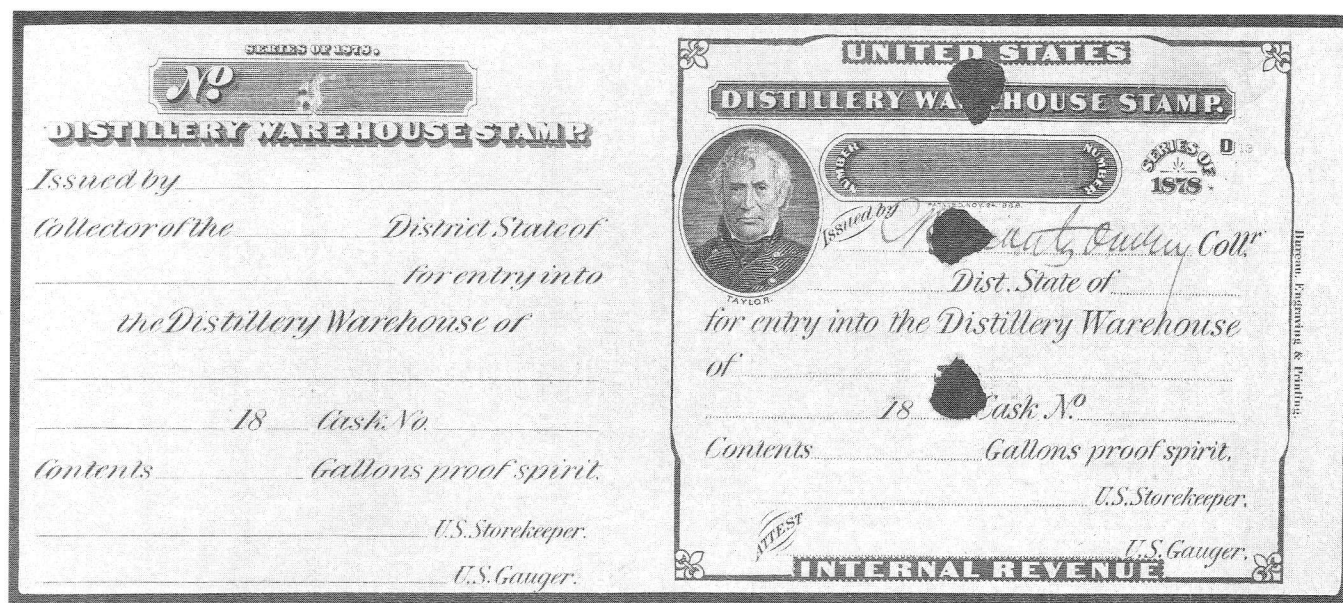


Figure 4. Butler and Carpenter records Deats had purchased elsewhere, work began on the book *An Historical Reference List of Revenue Stamps of the United States including Private Proprietary Stamps which is also known as "The Boston Revenue Book."* Most of the work was done by George T. Toppan

with Hiram Deats and Alexander Holland as coauthors. The book was published by the Boston Philatelic Society in 1899.

Yes, Hiram Edmund Deats was indeed one of the philatelic greats. The philatelic farmer died in 1963 but is not forgotten.

Atalaya—Summer 1997

The Summer 1997 issue of *Atalaya* features an article about the 1961 Jaffna rebel stamps issued by the Tamil rebels in Ceylon (today's Sri Lanka). The numismatic section returns with a report of what can only be described as cinderella coins. The rest of the 12 page A5 magazine is full of reports of local post stamps and poster stamps from around the world.

Atalaya is printed twice per year for more than 22 years by Christer Brunström, Kungsgatan 23, S-302 45 Halmstad, Sweden, in English. A sample copy is \$3; a two-issue subscription is \$6 or for \$25 you can obtain 20 back issues. Brunström notes that only dollar bills can be accepted (other Western currencies are also accepted).

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Previous membership total	1307
Applications for membership	9
Applications for reinstatement	3
Deceased	-1
Current membership total (8/29/97)	1318

Sales: top ten ways to improve circuits/from page 189

and fold large envelopes if he can.

9. Be sure to insure. Insure every circuit for \$100.00. Certified mail offers no indemnity and registered mail is overkill. Make certain that the post office date stamps your blue insured mail receipt and hang on to it for a year. Without it I cannot file a claim in the event of a loss, and that means that you will have to make good on the net value which can reach thousands of dollars. Fortunately, this has not happened, yet.
10. Buy books. Blank books are just fifty cents each. Fill them with your dupes and send them back. I will see to it that your material is viewed by 20-25 like-minded collectors. Urgently needed material is listed below.

I have quite a number of members who would like to view revenue material in a range of categories. Sorely needed: Battleships and battleship cancellations, wines, playing cards, tobacco, narcotics, consular service, liquor strips, taxpaid and miscellaneous revenue material.

I am overstocked in Twentieth Century material. Please refrain from sending me reds and greens for the time being.

As always, do not hesitate to contact me if you ever have a question or comment about the U.S. Sales Circuit. I am here to assist you. But please, no phone calls. Thanks.

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

The American Revenue Association

President's Letter

Ronald E. Leshner, ARA President

There is so much to report that I am sure that some will have to wait until next month. The President's letter during my tenure has been a mixture of news of the association and what one member recently described as fire-side chats. This month will be no different.

Pacific 97 makes news even today, distressing news that will no doubt have a great impact on the future of international shows held here in the United States. But that is for others to sort out and decide. For the ARA, Pacific was a great gathering, albeit a modest celebration of our fifty years. Our celebration was tempered by the fact that our founder, Bert Hubbard, who in the months leading up to Pacific 97 had expressed the desire to attend, has now been confined to home and was not able to make the trip from San Jose to San Francisco. The board voted to present him with Honorary Life Membership in recognition of his founding of the American Revenue Association and the countless hours that he has devoted to the cataloging of the revenue stamps of the District of Columbia and the fifty states of our country. Following the show I mailed him the certificate of recognition and an ARA pin recognizing his long years of membership.

Speaking of the ARA pins, Ken Trettin, our editor, used the ARA medal to design a membership pin. These arrived during Pacific 97 and were sold at \$5 each to attendees. I was proud to wear one of these attractive lapel pins and show off my membership in the ARA. The price is \$7.50 by mail from our editor (ad is shown elsewhere in this issue). Show your pride in membership and wear a member's pin.

As soon as we can verify the number of years of membership we will be mailing special 25 year pins to members who qualify. Their color is similar, but instead of reading "Member" on a blue field, they read "25 year Member" on a silver field. And the best thing about the 25-year pins is that they are free!

A public thank you to all the members of our Cal-Rev chapter and especially to Jerry Lurie for the countless hours at the ARA booth at Pacific 97.

The booth was a focal point for members who attended. Jerry reported 80 signatures of attending ARA members, nearly twice the number that normally attend our annual convention.

I spent much of the show working at the booth of our Vice-President, Eric Jackson. Many members stopped by to say hello. As always it was great to shake hands and talk about revenues, renew acquaintances, and to meet face-to-face with individuals with whom I have carried on a correspondence. One ARA member who stopped by was Mack Matesen, a former State Revenue Society President, who I have known for about 25 years, but only through correspondence and telephone calls. At long last we were able to meet each other in the flesh. What a thrilling time!

The list of exhibits and the awards is reported elsewhere in this issue. Juhani Olamo, President of the Revenue Commission of FIP, was one of the members of the jury. At both a judging seminar and at the meeting of the Revenue Society of Great Britain Olamo reported about the importance of showing usage in revenue exhibits. Richard Malmgren's excellent display of Hawaii was especially commended in this regard. Those of you who have seen this exhibit either in St. Louis last year or at Pacific 97 will recognize that the exhibit contained an unusually large number of documents, made possible by folding and overlapping, a technique termed tiling. My own exhibit of wine stamps was singled out for containing few such examples. While it is difficult to exhibit bottles within the frames, it was noted that a photograph or two showing usage on bottle (the primary usage in the 1898 - 1902 period and again from 1914 - 1916) would have been a welcome addition.

I have two thoughts about the usage issue in exhibits. First, it is quite a different thing to show usage when the subject of the exhibit is documentary stamps versus excise tax stamps. Documents are more readily available in general than cigarette packs, liquor bottles, and beer barrels with stamps still af-

fixed. Secondly, the balance of usage and stamps in an exhibit is a difficult one to determine. I know of an excellent U.S. first issue collection that contains many essays, proofs, plate varieties, largest known multiples, and many outstanding documents. Given the five frame limitation for first time exhibits in international exhibitions and the length of the first issue (102 basic stamps with many in imperforate, partly perforated, and fully perforated varieties), the exhibitor is justifiably reluctant to exhibit if the expectations are for large numbers of usage.

Can a revenue exhibit do well with a very traditional approach focusing on the development of the stamps from the essays through the finished product and a very modest number of usages?

I have no doubt that the international judging standards for revenue exhibits will evolve. We have seen similar developments here in the United States. The gold medal exhibits of 20 years need substantial reworking (and perhaps even additions) in order to earn a gold medal today.

Let no one think I am a pessimist. The very fact that two-thirds of the exhibits in the revenue section received a gold or large vermeil award is an extraordinary triumph for the outstanding efforts of revenueurs. I note several U.S. exhibitors in other sections (who in order to qualify to exhibit at Pacific 97 earned a vermeil or better in a U.S. national level show!) who received bronzes and large bronzes. There are other sections that must be jealous of our achievement.

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.

B H Axler 5449, Box 1288, Ansonia Station, NY 10023, by Eric Jackson. Canada-Embossed check, US-Embossed Revenue Stamped Paper, US-Revenue Stamped Paper, US-Documentaries on Document.

Alan N Cahn 5450, 6653 N Minnehaha Ave, Lincolnwood, IL 60646, by Ronald Leshner. Cinderellas, Medicine Tax, Seals-TB, Canada-Medicine, US-Proprietary, US-Proprietary Cancels, US-Narcotic, US-Private Die Medicine, US-Hydrometer Labels, Costa Rica, Israel.

Michael Carski 5451, 6309 Sun High Place, Columbia, MD 21045, by Richard Friedberg. Worldwide, United States, USSR.

Dick Carvel 5453, 126 Stroudwater Rd, Portland, ME 04102, by Richard Friedberg. US-19th Century, Bahamas.

Vern Fox 5447, 26 111th Lane NW, Coon Rapids, MN 55448, by Timothy Zanor, United States.

Dr Henry F Marasse 5448, Box 717, Somers, NY 10589, by Eric Jackson. US-M&M, US-Cinderellas, US-Proofs & Essays.

James McCraven 5445, Box 56, Calumet City, IL 60409, by Eric Jackson.

Dingle Smith 5446, 5 Vest Place, Weetangera, Canberra 2615, ACT, Australia, by Jerome Lurie.

Albania, Australia, Australia-State, Jamaica.

Tom Therp 5452, 1915 Rheem Dr, Pleasanton, CA 94588, by Richard Friedberg. United States. *Highest membership number assigned on this report is 5453.*

New Members

Numbers 5424-5444

Applications for Reinstatement

David H Boshart 3576, 11000 Metro Parkway #32, Fort Meyers, FL 33912, by Secretary. Dealer—National Wildlife Philatelic Corp. Canada-Wildlife Habitat, US-Hunting Permit, US-State: Fish & Game.

Scott A McClung 2340, 8381-H Montgomery Run Rd, Ellicott City, MD 21043, by Secretary. US-Lock Seals, US-Hydrometer Labes, US-Cinderellas, US-Express Labels, US-Local Posts.

Ralph R Zerbonia CM3254, E-mail: Zerbonia@Worldnet.att.net, by Kenneth Trettin. US-Embossed Revenue Stamped Paper, US-Revenue Stamped Paper, US-M&M, US-1,2,3 Issues, US-Proofs & Essays.

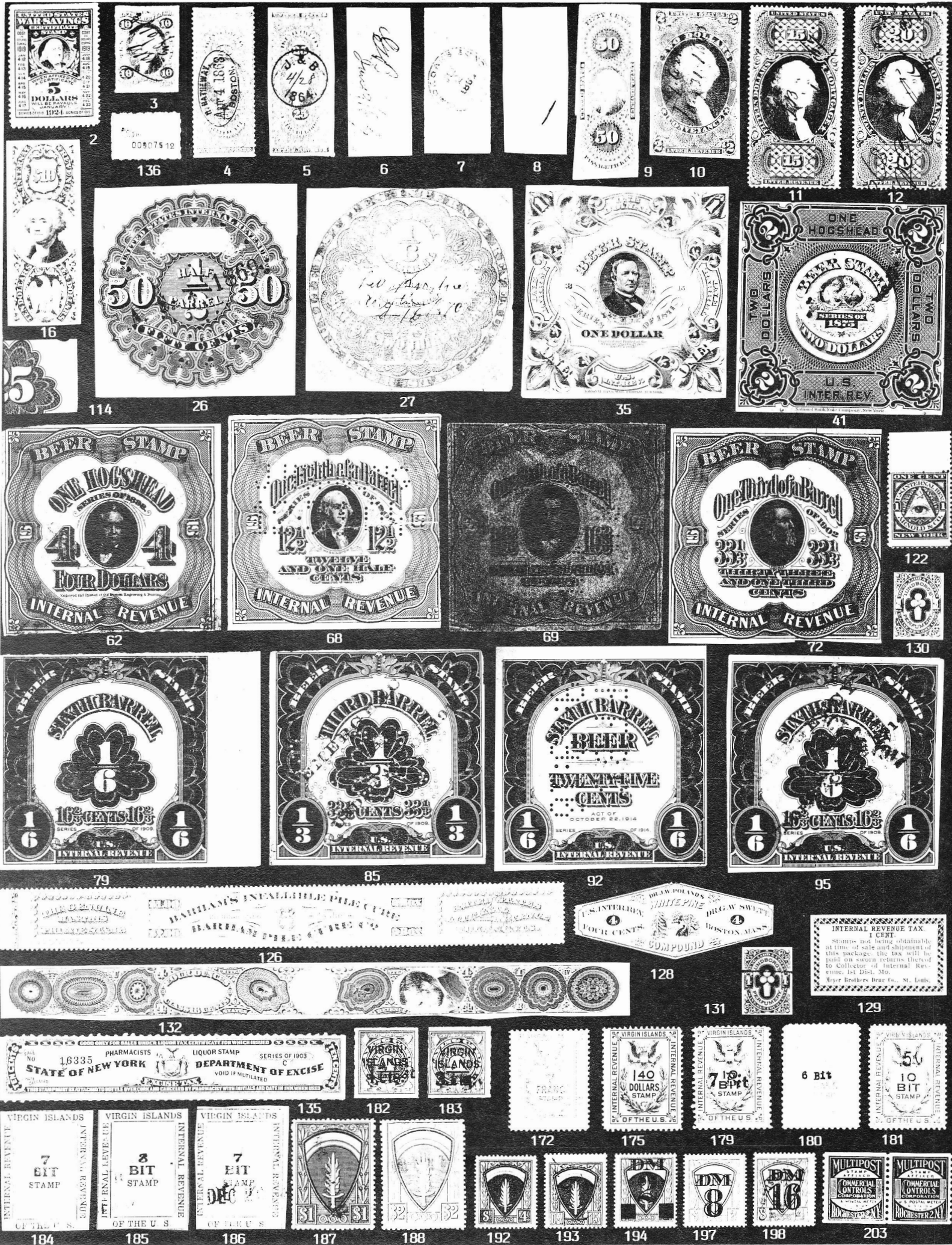
Deceased

4681 Joseph L Putnam

Contributing members for 1996

Thanks to all of the members listed below for their generous support. (An * denotes a contribution in excess of the minimum of \$28.50).

Report/page 211



2

136

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Additional illustrations will be found on our website at www.ericjackson.com.

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	The American Reviewer, 1947-1980, Vol. 1-34, through 1970 is photocopies in binders, balance are originals punched for binders, F	---
2	WAR SAVINGS WS4 straight edge at top, VF PH	160.00
3	FIRST ISSUE R32a VF PHOTO	47.50
4	R44b SON black oval h/s, H. Hatheway, Boston, F crease in top margin PHOTO	---
5	R45a bold SON black h/s, J. & B., VF pinholes PH	17.50
6	R50a VF tiny thin spot PHOTO	42.50
7	R51a SON black h/s, F-VF PHOTO	72.50
8	R52a VF PHOTO	47.50
9	R61a VF PHOTO	72.50
10	R81a F-VF PHOTO	100.00
11	R97c F-VF PHOTO	110.00
12	R98d F-VF tiny thin spot PHOTO	100.00
13	THIRD ISSUE R134P4 LSM VF	15.00
14	R135P3 VF	16.00
15	R144P4 BSM, VF	38.00
16	R149P4 VF PHOTO	55.00
17	DOCUMENTARY R281 F	27.50
18	STOCK TRANSFER RD37* F	40.00
19	WINE RE58 VF corner crease	45.00

BEER STAMPS - Scott and Priester Numbers

20	REA2* (2A) appearance, rebacked with couple small holes colored in	75.00
21	REA2 (2D) cut to shape, F small faults and lt. soiling	15.00
22	REA3 (3B) F small thins	90.00
23	REA4* (4A) F-VF small repaired nick in top margin	18.00
24	REA5 (5D) cut to shape, thin spots, light crease	50.00
25	REA9 (9D) cut to shape, F-VF light staining	40.00
26	REA11 (11aB) precancel "A.S. 1869." VF light creases PHOTO	250.00
27	REA15a (15A) F creases result in a couple tiny holes (repaired), PHOTO	900.00
28	REA16 (16B) F small faults	20.00
29	REA18a (19A) F-VF app, LL corner replaced, tear	90.00
30	REA20 (21a) VG-F thin, small faults	50.00
31	REA22 (23A) F-VF small faults, light soiling	15.00
32	REA22a (23B) VF small internal tear	100.00
33	REA22b (23C) F-VF small sealed tear	15.00
34	REA25 (27C) F small faults	15.00
35	REA27 (28A) VF small internal tear, light soiling PH	100.00
36	REA29 (30A) F thins, small tear and hole, soiling	125.00
37	REA30 (31) used horizontal pair, F repaired tears and hole, thin, rare usage	35.00
38	REA31 (32) RSM, F small faults	30.00
39	REA34 F creases	50.00
40	REA35 (36) VF thins, internal tear	75.00
41	REA36 (37) F appearance, stain, repairs PHOTO	140.00
42	REA37b (38B) F-VF small faults	5.00
43	REA37d (38D) VF light soiling and creases	25.00
44	REA37e (38E) F-VF light soiling, small repair	20.00
45	REA38 (39B) F-VF small thins, light crease	5.00
46	REA38d (39D) VF creases, corner repair	17.50
47	REA39b (40A) F-VF light soiling, couple small repairs	75.00
48	REA41 (42B) top sheet margin with plate printers initials, F-VF small faults	7.50
49	REA41b (42A) F creases, small tear	125.00
50	REA41d (42D) F small thin	15.00
51	REA41e (42E) ULCM with plate printers initials, F-VF creases, pinhole	7.50
52	REA41f (42F) F faults	7.50
53	REA42 (43B) top sheet margin with plate printers initials, F-VF crease	17.50
54	REA42e (43E) VF crease, light soiling	35.00
55	REA43 (44B) F light stain	50.00
56	REA46 (52A) F faults	50.00
57	REA55 BSM with plate #7798, F small faults	7.50
58	REA59 (65) BSM with plate #8782, F-VF small faults	50.00
59	REA60 (66) BSM with plate #8611, VF small faults	10.00
60	REA62 (68) VF thin and creases	5.00
61	REA63 (69) F repaired tear, thins	15.00
62	REA64 (70) F small thin PHOTO	125.00
63	REA66 (72) BSM with plate #12502, F	40.00
64	REA67 (73) F-VF	10.00
65	REA69 (75) unused, F crease	10.00
66	REA69 (75) F pinhole	10.00
67	REA70 (76) F-VF crease, tiny margin nick	45.00
68	REA75b (83B) F sealed tear along crease PHOTO	250.00
69	REA76a (84A) F pinhole PHOTO	125.00

70	REA77b F light stain, small tear	50.00
71	REA77c (85C) TSM with plate printers initials, VF	12.50
72	REA78a* (86A) F PHOTO	110.00
73	REA79a (87A) F creases	10.00
74	REA79b (87B) F-VF thin, small repaired tears	20.00
75	REA79d (87D) F	10.00
76	REA80a (88A) F	75.00
77	REA80c (88C) F repaired tear	45.00
78	REA80d (88D) F large thins	45.00
79	REA83* (91) RSM, VF PHOTO	50.00
80	REA92 (97) F	45.00
81	REA93 (98) F	5.00
82	REA94 (99) F-VF	17.50
83	REA95 (100) VG nicked at upper left	75.00
84	REA98 (110A) URCM, VF thin	5.00
85	REA99 (111A) F-VF repaired PHOTO	75.00
86	REA99a (104A) VG faulty and repaired	300.00
87	REA100 LCM with plate printers initials, F	3.00
88	REA100c (112B type 71) F internal tears	50.00
89	REA102 (114A) F tiny tear	45.00
90	REA103 (115A) VF	12.50
91	REA106 (123) F light soiling	50.00
92	REA107 (124) F crease, tiny corner repair PHOTO	100.00
93	REA108 (127) F-VF small stain	10.00
94	REA110 (129) F	17.50
95	REA119 (137A type 97) appears F-VF, repaired PH	75.00
96	REA121 (144A type 81) F	35.00
97	REA122 (151A type 99) F	20.00
98	REA124c (152C) TSM VF light soiling	3.50
99	REA125 (146A type 81) appears VF, repaired	50.00
100	REA131c (150C) VF	10.00
101	REA143 (184A type 154) TSM VF thins	15.00
102	REA143 (184A type 165) F light stain	15.00
103	REA151 (181A type 163) VF	20.00
104	REA152 (190A) VF tiny abrasion	12.50
105	REA167 (195B) VF staple hole	15.00
106	REA171 (200A) VF paper cuts from use	20.00
107	REA175 (205A) VF internal cuts from use	50.00
108	REA177a (197) VF	7.50
109	REA178a F-VF	7.50
110	REA178Ab (199) VF	3.50
111	REA180 (204B) F-VF tack holes	7.50
112	REA182 (208a) F-VF crease, light stains	75.00
113	REA188a (214) F-VF	5.00
114	REA196 (222b) center cutout, VF PHOTO	---
115	REA198a (224) VF	30.00
116	balance lot of 36 Beer stamps, some duplication, generally faulty and/or repaired	1,305.00
117	CONSULAR SERVICE FEE RK20 F	12.50
118	EMBOSSED REVENUES RM370 sharp strike on the back of an 1853 promissory note, VF tear along fold	12.50
119	RM558 clear strike on an 1832 import certificate for tea, F edge faults	20.00
120	REVENUE STAMPED PAPER RN-B13a National Bank of N. America, Dakin, Olcott & Co. check, VF	50.00
121	RN-C17 New York receipt, F cut close at left, glue stains on back show through on face	450.00
122	PRIVATE DIE PROPRIETARY RO14b TSM, F PH	30.00
123	RO51a VF small faults	150.00
124	RO58d* F	10.00
125	RO176d F	4.50
126	RS14d partial imprint at left, F-VF small thin PHOTO	70.00
127	RS208P4 VF	95.00
128	RS238b F-VF small thin PHOTO	250.00
129	Meyer Brothers Drug Co. St. Louis Provisional label, 1c black, VF small thin PHOTO	---
130	RT26d F small thin PHOTO	80.00
131	RT32c VF PHOTO	130.00
132	TOBACCO STRIPS TG16A unused, F-VF PHOTO	17.50
133	CUSTOMS IMPORTED WINE & MALT LIQUOR Series of 1935, F small faults	---
134	UNITED STATES PROHIBITION SERVICE PHYSICIAN'S RECORD OF PRESCRIPTIONS, 1928, 50 page card cover book with instructions and records for liquor prescriptions, F-VF	---
135	NEW YORK Pharmacists Liquor PL1 F-VF light creases PHOTO	12.50
136	Stock Transfer ST22, \$30 blue, VF PHOTO	---

PHILIPPINE ISLANDS PAPEL SELLADO

All are used full documents unless noted otherwise.

137	1818-19 Sello 4, 1 Cuartillo on full document, VF	---
138	1834-35 Sello 3, 2 Reales cut square, F-VF few tiny	---

139	wormholes	---
140	1850-50 Pobres Sello 3, 2 Reales, validated for use in 1853, 854 y 855, full document, F-VF light water staining at bottom, edge faults	---
141	1856-57 Sello 4 de Pobres, 5 cuartos, full document, VF	---
142	1858-59 Pobres, 1 Cuartillo, full document, VF small tear at upper right	---
143	1864-65 Pobres, 1 Cuartillo, full document, F-VF small stain at center	---
144	1870-71 on 1868-69, Sello 2, 3 Escudos blue, overprinted Habilitado Por La Nacion, full document, F wormholes	---
145	1870-71, Sello 3, 50c green, full document, F-VF edge faults at left, few wormholes	---
146	1870-71, Sello 2, 3 Escudos green, full document, F UL corner missing, edge faults and wormholes at left	---
147	1874-75 on 1872-73, Sello 2, 7P50 blue, full document, F water stains, worm holes	---
148	1876-77, Sello 3, 1P25 black, full document, F-VF edge faults and worm holes	---
149	1876-77, Sello 2, 7P50 gray, full document, F water staining at bottom worm holes	---
150	1878-79, Pobres, 25 mils black, full document, VF	---
151	1878-79, Sello 3, 250 mils blue, two page document, both with stamps, VF light staining, worm holes affect both stamps	---
152	1878-79, Sello 2, 1 Peso, 500 Mils red, full document, VF small worm holes, small tears in top margin	---
153	1878-79, Ilustres, 8P brown, full document, water stains, extensive worm holes	---
154	1882-83, Oficio 4, 25 Mils black, full document, VF	---
155	1882-83, Sello 3, 250 Mils brown, two page document, both with stamps, F-VF water stains	---
156	1884-85, Sello 3, 250 Mils pink, two page document with stamps on both pages, VF	---
157	1884-85, Oficio 4, 25 Mils black, VF one worm hole in center	---
158	1886-87, Sello 3, 250 Mils blue-green, two page document with stamps on both pages, VF edge faults	---
159	1887, Pagos Al Estado, 25c purple, entire used sheet, Superior and Inferior parts, F large worm holes	---
160	1888-89, Sello 10, 25c blue-green, full document, VF light staining	---
161	1890-91, Sello 10, 25c pink, full document, VF	---
162	1890-91 Sello 7, 1P light blue, six page document with stamps on two pages, F edge faults and worm holes	---
163	1892-93, Sello 10, 25c blue, full document, VF small edge faults	---
164	1892-93, Sello 9, 40c light brown, full document, F-VF worm holes	---
165	1894-95, Sello 12, 5c black, full document, VF light staining	---
166	1894-95 on 1892-93, Sello 10, 25c blue, sixteen page document, 8 pages with stamps, VF few small faults	---
167	1894-95, Sello 10, 25c brown, full document with 10c Recibos Y Cuentas adhesive affixed, F-VF wormholes	---
168	1894-95, Sello 9, 40c violet, unused, F-VF foxing, horizontal fold	---
169	1894-95, Sello 7, 1P claret, full document, F-VF water stains at bottom, worm holes	---
170	1896-97, Sello 10, 25c violet brown on printed document for Contribution Industrial, 10c Recibos Y Cuentas adhesive affixed, F water stains and damage at lower right, worm holes	---
171	DANISH WEST INDIES McRee #R1 VF light toning	---
172	VIRGIN ISLANDS R26* VF PHOTO	---
173	R40* VF	---
174	R44* VF	---
175	R49* F-VF thin spot PHOTO	---
176	R50* F	---
177	R64* VF	---
178	R65* VF	---
179	RJ6 F PHOTO	---
180	RJ7 F PHOTO	---
181	RJ40* VF PHOTO	---
182	RJ49* VF PHOTO	---
183	RJ50* F PHOTO	---
184	1RJ4 F PHOTO	---
185	1RJ11 F PHOTO	---
186	1RJ13 F PHOTO	---
187	ALLIED MILITARY GOVERNMENT Travel Permit Stamps 1947 \$1 red, VF PHOTO	---
188	-\$2 blue, F PHOTO	---
189	1948 Gratis, blue, mint, VF	---
190	-\$1 red, F-VF	---
191	-\$2 violet, VF	---
192	-\$4 orange, VF PHOTO	---
193	1949-50 DM15 red, F PHOTO	---
194	1950 DM2 on \$1 red, mint, F-VF PHOTO	---
195	DM4 on \$1 red, mint, F	---
196	DM6 on \$1 red, mint, VF	---
197	DM8 on \$2 violet, mint, VF PHOTO	---
198	DM16 on \$4 orange, F-VF PHOTO	---
199	WHOLESALE LIQUOR DEALERS ASSOCIATION, December 1913, on Levi & Ottenheimer invoice, F	---
200	EQUITABLE COAL CO. LTD. merchandise scrip, 1c, 5c and 10c denominations, 1890's, F-VF	---
201	AIR MAIL ETIQUETTES, collection of 47 different worldwide, F-VF	---
202	REGISTRATION LABELS, collection of 55 different worldwide, F-VF few faults	---
203	MULTIPOST STAMP AFFIXER test coil pair, blue, VF PHOTO	---

Member's Ads

ARA members:
send your
request for free
ad to Editor, The
American
Revenuer,
Rockford, Iowa
50468-0056
USA. **Send on a
postal card**, one
ad at a time, limit
50 words plus
address, must be
about revenues
or conderellas.
First come, first
served, space
available.

For Sale: Revenues of Bosnia, Serbia, Montenegro—small collections or single stamps; also fill want lists. All letters answered. Miodrag Mrdja, Dipl. Ing., 11090 Beograd, Rakovica, Rujica 9, Yugoslavia. *1455*

Wanted—Plate blocks / plate strips / plate # singles: revenues (especially battleships) R159-R194, RB1-RB73, RC, RD, RE, RF, RG, RH, RJ, RJA, RK, RO, RS, RT, RU, RV, newspapers (PRs), and Puerto Rico R1-R9. Steve Wittig, Box 2742, Springfield, MO 65801-2742. *1456*

Wanted: All U.S. package express company collectible paper, labels, stamps, rat/instruction books, literature, etc. Will trade U.S. cinderellas, postal booklet panes (including EFOs), or buy. Send photocopies first and exchange requests. Bruce Mosher, Box 033236, Indialantic, FL 32903. *1457*

Wanted: USIR Cotton tax brasses, metal tags, parchment and linen (canvas) tags. Peggy Howard, ARA 951, Box 1449, Minden, NV 89423. *1458*

Wanted: Iranian revenues of all periods. At-

tempting to make a catalog. Any information appreciated. Gordon Brooks, Box 396 Station N.D.G., Montreal, Quebec, Canada H4A 3P7. *1459*

For Sale: R54b on summons \$4.00; R56a on administrator's bond \$40.00; R62a on 1863 summons \$30.00; pair R42b + R36c on summons \$50. Gary Saum, Box 731, Delaware, OH 43015. *1460*

Wanted—Plate blocks / plate strips / plate # singles: revenues (especially battleships) R159-R194, RB1-RB73, RC, RD, RE, RF, RG, RH, RJ, RJA, RK, RO, RS, RT, RU, RV, newspapers (PRs), and Puerto Rico R1-R9. Steve Wittig, Box 2742, Springfield, MO 65801-2742. *1461*

For sale: Just published volume 8 of *Gene Kelly's catalog of the tax stamps of the kanton and gemeinden of Aargau*. First new listing of the tax stamps of this kanton since 1948. Cost US\$55.00 or equivalent in any convertible currency. Gene Kelly, Zelgstrasse 7, 8253 Diessenhofen, Switzerland. *1462*

CANADIAN REVENUES

Telephone & Telegraph Franks
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Duck, Hunting & Wildlife
Conservation stamps

semi-official airmail stamps
selected Foreign revenues

we buy & sell them all

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