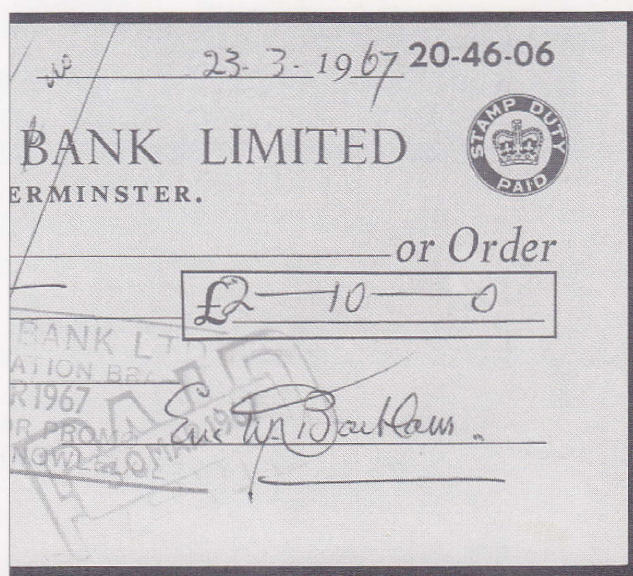




Imprinted duty stamps on bank checks are used around the world. A number are shown, inside, page 74.



JOURNAL OF THE AMERICAN REVENUE ASSOCIATION

APRIL 1998

Volume 52, Number 4
Whole Number 504

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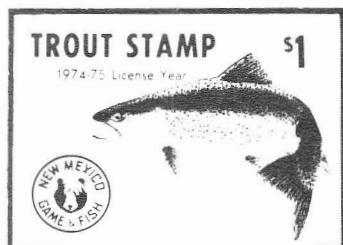
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No 521



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HIGHEST PRICES
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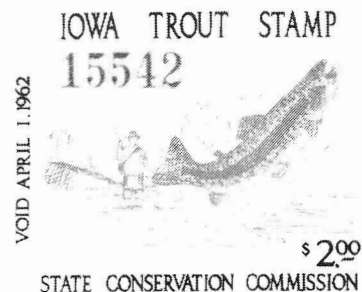
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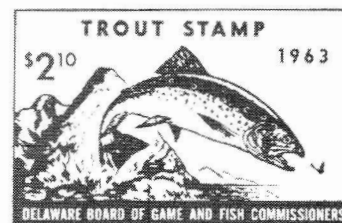
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Commonwealth of Pennsylvania
Department of Revenue



490



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THE AMERICAN REVENUER

The Journal of International Fiscal Philately

Volume 52, Number 4,

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Cotton tagging 1933-1936

3278

780679

1935-36 Serial No.

UNITED STATES INTERNAL REVENUE LIEN CARD

COTTON ACT APPROVED APRIL 21, 1934

The lint cotton contained in this bale was produced by the person whose name and address are given below. Said cotton was ginned by the ginner whose name, location where ginned, date of ginning, and weight of such cotton are also given below. The amount of tax due on the ginning of this cotton is stated hereon. Until this tax is paid, this cotton is subject to a lien in favor of the United States, which lien is prior to all other liens, claims, or demands of any nature whatsoever.

Whoever transports, except from the gin to place of storage, sells, purchases, or opens this bale before a metal bale tag issued under the Cotton Act of 1934 is attached thereto, is liable to a fine not exceeding \$1,000, or to imprisonment for not exceeding 6 months, or both.

Producer's name _____

P. O. address _____

Ginner's name **THE C. S. BRYANT**

Place where ginned **FERTILIZER & GIN CO.**

DATE GINNED	WEIGHT OF LINT COTTON IN THIS BALE (In pounds)	RATE OF TAX PER POUND	AMOUNT OF TAX
10/3, 1935	510	\$0.06	\$ 30.60

G. T. Form 105—TREASURY DEPARTMENT, INTERNAL REVENUE SERVICE
U. S. GOVERNMENT PRINTING OFFICE 2-16415

by Scott Troutman, ARA and M. E. Matesen, ARA

In the November-December 1997 (51:274-275) issue of *The American Revenuer*, documents related to a short lived tax on cotton were discussed. In the article it was mentioned that a red lien card existed which was placed on the cotton if the tax was not paid, and which rendered the cotton unsalable until the tax was paid.

M. E. Matesen happened to be cleaning out a closet when his issue of *The American Revenuer* arrived and by chance happened to have just seen the red lien card among his "items to be researched pile." It is shown here.

A letter accompanying this tag was from the same James Seville of Statesville, North Carolina. He was trading these items with philatelist friends for stamps for his own col-

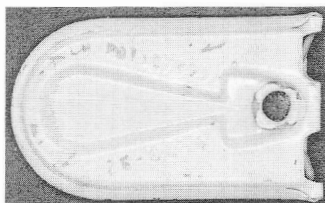
lection. On this item Mr. Seville notes these were "...used on cotton on which the grower was unwilling to pay the tax. Most of them, in need of money, paid the tax and took balance. A few refused and these red tags were placed on the cotton bale by the government. The bale could not be moved or sold until the tax was paid. With repeal [of the law] cotton was free to move with lien tag or not."

The tag itself indicates there is one small error in what Mr. Seville reported. The cotton could be moved, but only to storage. A fine of \$1,000 was imposed on anyone moving it for sale or selling it. The tag also indicates the tax rate was six cents per pound of cotton. On this particular tag the tax on a 510 pound bale comes to \$30.60.

Enclose with this item was a Certificate of Taggin Lint Cotton which was shown in the earlier article. It was from the same gin in Edwards, Mississippi, eight days earlier. What is curious is that the serial numbers are 8102495 and 12372869. A gin in Mississippi is not going to have processed four million bales in eight days, but it does indicate there were a lot of these certificates around at one time.

Two other ARA members wrote saying

Front and back sides of the 1933 cotton tag, painted yellow. Note the trimmed wires coming out of the square corners.



A Boutwell find

by Joe Odziana, ARA

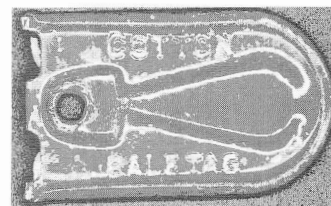
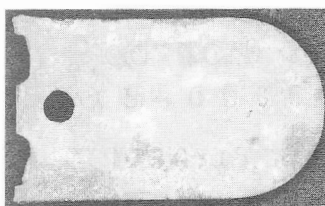
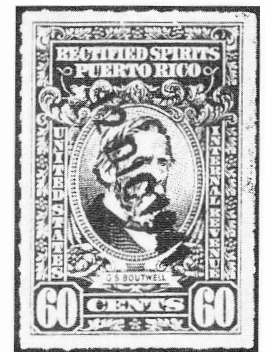
In an article in *The American Revenuer* (1997 February; 51:54-57) about Puerto Rican Boutwell stamps, Scott Troutman noted that the law that produced these stamps went into effect January 1, 1942. Therefore, I was quite surprised to find eleven stamps with dates prior to 1942. All eleven are the 60¢ brown Boutwell (Scott RE46), which was the most heavily used stamp in the set. I speculate that all these were probably used by the same company, although at least two and probably three different date cancelers were used. The dates have two sizes, denoted as large (5 mm) and small (4 mm) dates. The dates on the stamps are as follows:

JAN 23 1941	small	blue
SET 3-1941	small	blue
5- SET 1941	large	blue
SEP 25 1941	small	blue

18 OCT 1941	small	violet
10 NOV 1941	large	blue
13 NOV 1941	small	blue
(2 copies)		
17 NOV 1941	large	violet
12 DIC 1941	small	blue
26 DIC 1941	small	blue

SET and DIC are common Spanish abbreviations for September and December respectively.

Whether the 60¢ stamp was pressed into service early to fill shortages of the older 60¢ rectified spirits stamp (Scott RE29) or if these are just erroneous settings of the date stamping device may be hard to determine. The January stamp would seem to be an erroneously set handstamp, but the others may indeed have been released early.



The front side of the 1934-35 tag (far left). The back of this tag is identical to the 1933 tag. Both sides of the 1935-36 tag with a change in wording on the back.

they had the red tags as well as the metal cotton bale tags. These metal tags come in colors of yellow, gray (galvanized) and red. A yellow tag has "USIR" vertically and then "COTTON," a serial number and "1933." The gray tag has "US" vertically and "INTERNAL / REVENUE / 1933-34." The red tag is similar to the gray but with the date "1935-36."

One can see where wires came out of the square corners of the tag. Until we see one

with the wire still attached we cannot be certain but they appear to be identical to the seals still used by many utility companies on electric and gas meters. Those seals have a small loop just smaller than the tag itself. The colored tags illustrated here are painted and in good condition while the gray galvanized tag has corroded. We want to thank Herman Ivester for loaning these tags to the Editor for illustration.

Stamp duty imprints on checks

by Robert Spence, ARA

In the April 1997 issue of *The American Revenue* (51:111), Terence Hines illustrated a "STAMP DUTY PAID" imprint on a bank check from the United Kingdom. He wondered if they were still used and if similar imprints were used elsewhere. There are two main types of duty (revenue) stamps found on financial documents of the United Kingdom: Adhesive types of duty stamps, and Imprinted and/or embossed duty stamps.

The latter type includes the following: A. Colorless embossed and/or imprinted duty stamps which are ornate types of *ad valorem* duty stamps used since the latter part of the 18th century and are found on Drafts on Demand, Bills of Exchange, Promissory Notes and Receipts.

B. Oval type duty stamps of three types: a. A clear oval, embossed in colorless relief used for stamp duty on cheques, 1866-1880. b. A red colored oval, of three main varieties, embossed in relief and used for one penny stamp duty on cheques, 1900-1918, an English variety with rose emblem, a Scottish variety with thistle emblem and a Northern Irish variety with sharock emblem. c. From 1918-1960 the three varieties of the red one penny ovals were changed to blue two pence ovals for cheques.

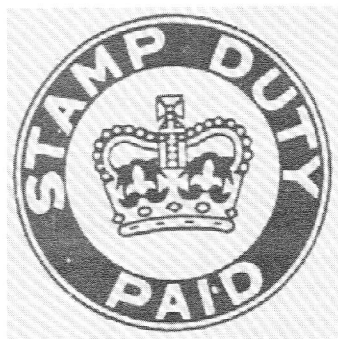
C. Printed medallion types of duty stamps

used from 1957 to about 1972. There are three varieties, an English type with a Tudor crown, a Scottish type with Scottish crown and a Northern Irish type inscribed "Northern Ireland."

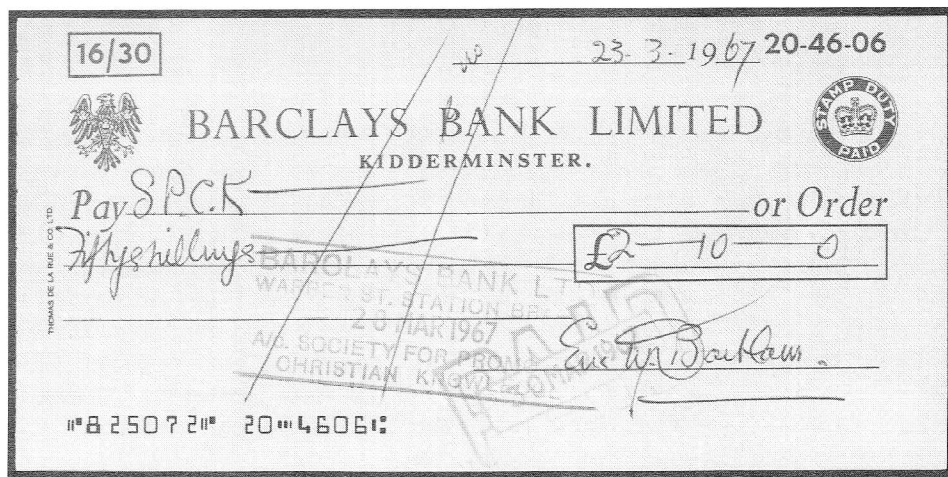
Checks and related documents of many other countries are found with imprinted stamp duty medallions. Most of these countries have been earlier, dominions or colonies of the British Empire.

Illustrated here is a group of checks and related documents with some examples of printed medallions and designs. These documents with their interesting revenue stamps with some of high denominations and often from more than one country, along with a trail of banking and identification endorsements, sometimes with thumbprint impressions, and in strange scripts on both face and back, are original examples of financial history. Each check and related document is different from any other in some detail, so any collection of any number is technically unique.

The collector of world revenue stamps will find that having some checks and other documents bearing revenue stamps, instead of a single stamp in an album, will "tell the rest of the story" and provide some fascinating armchair adventures and novel additions to their collection.



U. K.: English printed medallion with Tudor crown.



No. 017060
017060
£56..14..6d.....

Belfast Banking Company Limited
(MIDLAND BANK GROUP)
OVERSEAS BRANCH,
BELFAST, N. IRELAND.
18TH SEPTEMBER, 1969.

PAY AGAINST THIS CHEQUE
TO ORIENTAL CARPET FACTORY REGD.....OR ORDER
THE SUM OF FIFTY SIX POUNDS FOURTEEN SHILLINGS AND SIX PENCE.....
PAYABLE AT THE BANK'S BUYING
RATE FOR SIGHT DRAFTS ON LONDON

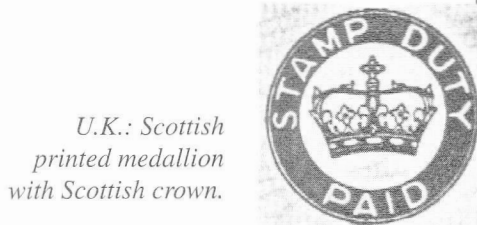
To: THE CHARTERED BANK

FOR ACCOUNT OF YOUR LONDON OFFICE
For BELFAST BANKING COMPANY LIMITED.
ASST.-MANAGER
OVERSEAS BRANCH.

18/2
157
172

111124

U.K.: Northern
Ireland printed
medallion.



111124

The British Bank
THE QUEEN'S STREET, LONDON, W.1.
PRINCE OF WALES
BANK OF NEW SOUTH WALES

Pay to Harry...
Ten pounds

30 June 1969

81 11 80
1969

or Order

£10

U.K.: Scottish
printed medallion
with Scottish crown.

70-05-05

11th July, 19 68.

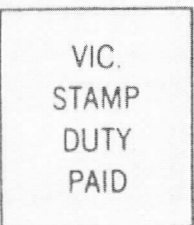
BRITISH AND FRENCH BANK LIMITED
IMRIE HOUSE, 33/36, KING WILLIAM STREET, LONDON, E.C.4.

PAY M. Benady & Co. Ltd. OR ORDER
Two Hundred and Twenty-seven Pounds Nineteen Shillings
and Sixpence Only. £277

FOR AND ON BEHALF OF
B. W. NOBLE LIMITED

4409

U.K.: English
Tudor crown, 2
pence duty.



AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED
INCORPORATING ANZ BANK AND ENZ BANK

YARRAM, VIC., 167 COMMERCIAL RD. 013-935

PAY D. Kimbel...
THE SUM OF One hundred dollars

OR BEARER
\$100-00

25-12 1974

414377 013 935

U.K.: English
Tudor crown, 2
pence duty.

*Australia: New
South Wales
printed
medallion.*

U15

10

No A 009027

BANK OF NEW SOUTH WALES

ESTABLISHED 1812

BANKING

PORT AUGUSTA

000000

PROBATIONARY

NOT NEGOTIABLE

17. 6. 61

19

PAY Bimbo's

THE SUM OF Eight Pounds

OR BEARE

£ 8

W. H. P. H. P.

S.A. STAMP DUTY PAID 2d.

BANK OF NEW SOUTH WALES

STAMP

<div style="border: 1px solid black; padding: 5px; width: 100px; height: 100px; margin: 0 auto;"> <p style="text-align: center; margin: 0;">STAMP DUTY PAID</p> </div>	<p style="font-size: 2em; font-weight: bold; margin: 0;"><i>PARRYS</i></p> <p style="margin: 0;">PTY. LTD.</p> <p style="margin: 0;">Post Office Box 187</p> <p style="margin: 0;">NARROGIN, W.A. 6312</p>	<p style="font-size: 1.5em; font-weight: bold; margin: 0;">Bank of New South Wales</p> <p style="margin: 0;">NARROGIN W.A. 6312</p> <p style="font-size: 1.5em; margin: 0;">012132</p>
--	--	--

	NO.	PAY TO	OR BEARER	\$
1 OF 1				
		NOT NEGOTIABLE A/C PAYEE ONLY	FOR AND ON BEHALF OF	

⑈012132⑈ 036⑈ 167⑈ 72⑈0098⑈

Barbados National Bank

COMMERCIAL DIVISION
BROAD STREET

28 JUN 1978

Pay Da Costa & Co. 2000 28 1978

or Order

BDS \$ 32.00

Veronica Winsto

11265-020

Australia: South Australia printed design and adhesive stamp of New South Wales (second above).



*Australia:
Western Australia
printed design for
stamp duty paid
(above).*

*Barbados printed
medallion.*

Standard Bank of West Africa Ltd.
BATHURST 25 FEB 1970

PLEASE PAY AGAINST THIS CHEQUE

TO THE ORDER OF ASIA MERCANTILE Co.

THE SUM OF THREE POUNDS TEN SHILLINGS STERLING @ 14530 = \$50.86

PAYABLE AT THE BANK'S BUYING RATE OF EXCHANGE FOR SIGHT DRAFTS ON LONDON

CHARTERED BANK
HONG KONG.

For Standard Bank of West Africa Ltd.

MANAGER

ACCOUNTANT



The Gambia printed medallion.
Ireland printed medallion (below).



Bank of Ireland
DUBLIN

No. D 06432
DATE 2nd April, 1969

A/C No. £30.0.0d.+

Pay TO THE ORDER OF REV. FATHER JAMES SMITH.+

THE SUM OF THIRTY POUNDS+

TO

FOR THE GOVERNOR AND COMPANY OF THE BANK OF IRELAND

CHARTERED BANK, HONG KONG.

MANAGER

ACCOUNTANT

BARCLAYS BANK D.C.O.
INCORPORATED IN THE UNITED KINGDOM WITH LIMITED LIABILITY.

No. 275843/055920

MARKET BRANCH, NAIROBI, KENYA.

16TH JUNE, 1969.

ORDER OF SINGAPORE AIRLINES LTD.

THE SUM OF THIRTY POUNDS TWO THOUSAND FOUR HUNDRED SHILLINGS NINE PENCE SEVEN ONLY STG. 22406.9.7.

CHARTERED BANK, BATTERY ROAD, SINGAPORE

MANAGER

ACCOUNTANT



Kenya printed medallion.

Malawi printed medallion.



THE STANDARD BANK LIMITED
WITH WHICH IS ASSOCIATED AFRICAN BANKING CORPORATION LIMITED (REGISTERED COMMERCIAL BANK)

Covered by Air Mail with your London Office through The Standard Bank Ltd. London.

Payable at your telegraphic buying rate on London

Pay against this Cheque from our balance to the order of Omar Ali

the sum of Fifteen pounds only British Sterling £ 15.-

To The Manager, Chartered Bank, BOMBAY.

MANAGER

ACCOUNTANT

CHIEF MANAGER

AMOUNT DOES NOT EXCEED £100 BRITISH STERLING OR EQUIVALENT AT DATE OF ISSUE IN THE CURRENCY IN WHICH THIS CHEQUE IS DRAWN



New Zealand
printed design
for stamp duty
paid.



THE NATIONAL BANK OF NEW ZEALAND, LIMITED.

NEW LYNN,

AUCKLAND, N.Z.

KUALA LUMPUR BR. 2

N.Z.

N.Z.
STAMP
DUTY
PAID

29 JUL 1969

NOT NEGOTIABLE

No. 96/11.

ON DEMAND PAY TO THE ORDER

OF Crown Lynn, Australia (Malaysia) Ltd.

THE SUM OF One hundred and twenty eight pounds and two pence.

to The Chartered Bank, Kuala Lumpur, Malaysia.



For THE NATIONAL BANK OF NEW ZEALAND, LIMITED.

MANAGER

ACCOUNTANT

"Payable at Drawees buying rate of exchange for Demand Drafts on London."

68

No. AK 2 205859 19

Wema Bank Ltd

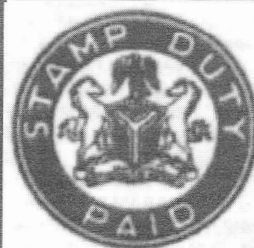
AKURE BRANCH



Pay _____ or order

the sum of _____

N



Nigeria printed medallion (this check
provided by Chris Ryan).

ACCOUNT No. 2014-30300-9

ACCOUNT NAME

CHECK No.

R/T No.

DAU

0644

066760

0001

25 February 1989

PAY TO THE ORDER OF Roosevelt Chemical Incorporated P 6960.00

PESOS Six thousand nine hundred sixty pesos only



**BOSTON BANK
OF THE PHILIPPINES**

DAU BRANCH

INCLUDED IN ANGELES CLEARING

AUTHORIZED SIGNATURE

[Signature]

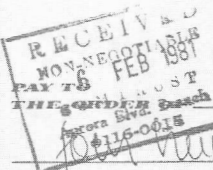
Philippines printed legend for
stamp duty paid.

DOCUMENTARY STAMPS PAID

Documentary and Science Stamps
affixed on Requisition Slip for
new checkbook.

526297 - A

Feb 4 81



Mr. Peter Nepomuceno 450.00
four hundred fifty pesos only



PRUDENTIAL BANK
DEPOSITORY OF THE PHILIPPINE AND UNITED STATES GOVERNMENTS
ANGELES MAIN BRANCH, ANGELES CITY

0002 00700 2

Philippines printed legend for stamp
duty prepaid.

**Documentary and Science Stamps
affixed on Requisition Slip for
new checkbook.**

Nº 410/ 004973 **BARCLAYS BANK D.C.O.**
 CLOCK TOWER BRANCH,
 6, KISSY ROAD,
 FREETOWN, SIERRA LEONE.

ORDER OF *MRS SATU M. KIMALENI*
 THE SUM OF *One Hundred & Fifty Pounds* £50 = 25/-
 To *The Manager*
Re Chartered Bank,
Battery Rd, Singapore.

ON DEMAND PAY TO THE
 ORDER OF *7th July 1969*

Stamp: **STAMP DUTY 2 CENTS PAID**



Sierra Leone printed medallion

South Africa printed medallion on face and adhesive (singapore and meter (Malaya) on back.

The Standard Bank of South Africa Limited
 JOHANNESBURG

At sight pay to the order of
MR. YONG FAH LIN.

The sum of **FIFTY POUNDS SEVENTEEN SHILLINGS**
BRITISH STERLING
 To **CHARTERED BANK**
PENANG
MALAYSIA

Stamp: **STAMP DUTY 2c PAID**

Stamp: **5/10**

Stamp: **B/R 185/100 242 01/05 / A 1998**

Stamp: **5TH OCTOBER 1970**

Stamp: **B/STG. £50.17.0**

Stamp: **07-375 = 8372-60**

Stamp: **Wolmar**
 MANAGING DIRECTOR

mount does not exceed £250 British Sterling or equivalent at date of issue in the currency in which this cheque is drawn.
or Account of The Standard Bank Ltd. London

Stamp: **CONTROL APPROVES PAYMENT TO EXTERNAL ACCOUNT**



The Standard Bank of South Africa Limited
 QUE. QUEA (14-242) C60193

Stamp: **SOUTHERN RHODESIA 2D DUTY PAID**

Stamp: **22nd November 1962**

Stamp: **Pay J. Beshley**
One hundred & four pounds

Stamp: **£104-8-8**

Stamp: **23rd Nov 1962**

Stamp: **TELLER**

Stamp: **or Bearer**

Stamp: **E. P. Walling**

THE STANDARD BANK LIMITED
 WITH WHICH IS ASSOCIATED AFRICAN BANKING CORPORATION, LIMITED
 LUSAKA, Zambia

LIMITED DRAFT 15-170

Stamp: **2n DUTY PAID**

Stamp: **18th April, 1969**

Stamp: **No 002373**

Stamp: **BRITISH STERLING**
£87-5-4

Pay against this Cheque from our balance to the order of
Loucas Karamonos
 the sum of **Eighty seven pounds five shillings & four pence**
British Sterling
 To **Chartered Bank Ltd., Paphos,**
Cyprus.

Stamp: **THE CHARTERED BANK PAPHOS**

Stamp: **for THE STANDARD BANK LIMITED**
General Manager

Stamp: **AMOUNT DOES NOT EXCEED £100 BRITISH STERLING OR EQUIVALENT AT DATE OF ISSUE IN THE CURRENCY IN WHICH THIS CHEQUE IS DRAWN**

Southern Rhodesia printed medallion (above). Zambia printed medallion.



Canadian Revenue Newsletter—February 1998

The February issue of the *Canadian Revenue Newsletter* pays tribute to Wilmer "Bill" Rockett, an ARA member and longtime member of the Canadian Revenue Society, who started the *Newsletter* 27 years ago. Bill has been a Canadian revenue collector since the late 1930s.

John Harper continues the "Tobacco Company Cancellation Dating Codes, Part 4" with descriptions of the codes used by the Rock City Tobacco and the Rothmans Group. Editor Christopher Ryan starts part 1 of a

series "The Story of the Nine-Hole Punch Cancel: The Excise Luxury Tax of 1920." Wrapping up the issue, Mervin Woike provides a "New Date for the Quebec Law Overprints."

The *Canadian Revenue Newsletter* is published by the Canadian Revenue Study Group of the British North American Philatelic Society. For information write to the group's chairman Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, MN 55101.

Duck Tracks—1st quarter 1998

The combined fourth quarter 1997-first quarter 1998 issue of *Duck Tracks* leads with a report about the 1997 federal duck stamp contest by Robert Lesino, the Federal Duck Stamp Office Program Manager. Bob Dumaine provides a feature about Robert Steiner whose artwork won the contest. Nick Oglesby provides us with a look at the Delaware 1998 stamp and the contest that picked its design.

Oglesby also provides some insight into how duck stamps often acquired socks on the nose postal cancels while Tom DeLuca looks into why a number of states have issued stamps for the same year with different denominations. The issue closes with the National Duck Stamp Collector Society's fourth

annual duck stamp poll. Members are asked to vote for their favorite design, the best design and the worst design among the duck stamps issued by the various U.S. states in 1997.

Duck Tracks is published quarterly by the National Duck Stamp Collectors Society. Subscription is by membership which is \$20 per year. This is the first issue produced by the newsletter's new editor June Berwald of Plymouth, Minnesota. She is also the society's new Vice President and the Membership Chairman. For more information about the NDSCS contact here at 1821 Zanzibar Lane North, Plymouth, MN 55447 or at <stampstack@aol.com> by e-mail.

With the dealers:

E. S. J. van Dam (Box 300, Bridgenorth, Ontario, Canada K0L 1H0) has released his March 1998 Canadian Revenue stamp and Telephone and Telegraph Frank price list. This 25 page price list is his most complete since starting in the revenue stamp business

in 1970 and is free to readers of *The American Revenuer*. His Canadian duck stamp price list is available on the world wide web <www.esjvandam.com> along with many other items.

The Revenue Journal of Great Britain—March 1998

In the March 1998 issue of *The Revenue Journal of Great Britain* Steven Zirinsky presents a look at the "Revenue Stamps of Tonga." These are postage stamps (often ten years old) overprinted "STAMP / DUTY" or "STAMP / DUTY / ONLY" and are sometimes

found postally used. These stamps are illustrated and cataloged. Portions of a letter from the International Coffee Organisation discusses the stamps often seen from this organization and describes how they were to be used. Alan D. Anyon writes about "Colom

bia—foreign Service Revenuers” in an article that presents a preliminary listing of these stamps.

Short articles and the editor’s extensive “Notes & Queries” section provide information or seek information about a wide area of subjects including revenues from India, Argentina, Spanish Philippines, United States of America, Brazil, Colombia, British Guiana and Switzerland as well as information about various related subjects such as binding the *Journal* and literature searches. Addition-

ally, one must not forget Editor Clive Akerman’s excellent reviews and editorial commentary.

The Revenue Journal of Great Britain is published quarterly by The Revenue Society of Great Britain and is available by membership in the society. Annual dues are £15 in the U.K. and £20 per year elsewhere. For information write to Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, UK.

Literature in review

Bosnien-Herzegovina: revenue stamped papers and revenue stamps by (Martin) Erler, (Miodrag) Mrdja and Tkalcsics (no ISBN). 80 pages, A5, perfect bound card, covers, priced, illustrated, bilingual (German/English). Published by ORA-Verlag, (Irschenhauserstrasse 5, Icking, D-82055 Germany). Available from the publisher and should be available later in the U.S. from Eric Jackson and other literature dealers.

The purpose of this catalog is to update the 1929 listing by Mayr-Hanus and the 1968 listing by Spajic. It includes newly discovered items and brings prices more in line with the current market. The scope of the listings are limited to the period of Austrian Administration and the period of time when the area was officially incorporated into the Austrian

Empire (1877-1918).

However, it is still somewhat of a basic listing. Major color varieties are given for many issues but Erler acknowledges that many more probably exist. The various known perforation varieties for the early documentary issues are indicated by Xs on a graph-chart and are not distinguished by color variety or by price.

There are a number of issues, notably the early Turkish stamped revenue paper and the tobacco adhesives that are not priced. These are really preliminary listings made with the anticipation that the ranks of the items listed will be filled in by reports of discoveries from others and that a market will develop so that the items can be priced.

Kenneth Trettin

Scott 1999 Standard Postage Stamp Catalogue, Volume 1, James E. Kloetzel, Editor (ISBN 0-89487-240-0). 894 + 46A pages, 8 1/4 x 11 inches, perfect bound, card covers, priced, illustrated. Published by Scott Publishing Co, 911 Vandemark Rd, Sidney, OH 45365-0828. List price \$36.00, available from many stamp and literature dealers.

Volume 1 of the 1999 Scott Catalogue is now available. Coverage includes the United States, the United Nations and the world beginning with the letters A and B. The United States listings include documentary revenues, proprietary stamps, future delivery stamps, stock transfer stamps and hunting permit stamps better known as duck stamps.

The last category now prices RW1-RW12 mint hinged and unhinged and all the

stamps with no gum. Scott’s publisher Stuart Morrissey indicates that in most instances these no gum stamps are used stamps that were not signed and have been removed from licenses. They have been widely used for framing and are becoming popular with cost conscious collectors.

An example of the new pricing for RW1 is \$675 mint unhinged, \$350 hinged, \$160 no gum and \$115 used. This definitely shows the high value collectors place on 65 year old dextrin.

The listings are limited for a revenue only collector although they are about 6 months later than the last U.S. Specialized, the next one of which is due in October.

Kenneth Trettin

The Penny Post—January 1998

The January 1998 issue of *The Penny Post* presents two studies of local post forgeries. The first by Steven Roth and Carl Kane looks at the issues from and purported to be from Baltimore. They give detailed descriptions of the Davis Penny Post cinderellas, Grafflin's Despatch, Stringer & Morton's Despatch, Wiley's Despatch and the carrier stamps issued by the Baltimore postmasters. Both genuine and forgeries are examined. The second major study is by Larry Lyons. Lyons examines the originals and the forgeries of Wells Fargo & Co. Both articles list identifying characteristics found on the genuine stamps and each of the forgeries which are

identified by the forger if known.

Also in this issue is "The Springside Stamp" which seems to be the original stamp on which Samuel Allan Taylor based his Springside Post Office local in 1864. "Confessions of a Philatelic Sucker" is the confession letter from 1936 which tells how a collector obtained three local covers which proved to be fakes.

The Penny Post is published quarterly by the Carriers and Locals Society. Subscription is by membership in the society. for information contact Secretary Martin Richardson, Box 1574, Dayton, OH 45401.

Brighton & Hove '98 National Stamp Exhibition

The Association of British Philatelic Societies will sponsor a national level stamp exhibition November 21-22, 1998, to be held at the Hove Town Hall. This show is broken into several sections which include thematics, revenues, cinderellas, literature and an interfederation competition that includes traditional philately, postal history and aerophilately. This is the second of a new series of biennial national shows being held in the United Kingdom. The next one will be Glasgow 2000.

The revenue competition is promoted by the Revenue Society of Great Britain and the cinderella competition by the Cinderella Stamp Club.

Entries must be in by August 28. A prospectus is available, write to David Springbett (revenues), The Abbey House, Huntercombe Lanes, Taplow, Berks, SL6 0PQ or to Francis Kiddle (cinderellas), Punch Tree House, Reading Road North, Fleet, Hants, GU13 8HS.

The Check Collector—January-March 1998

"Bills of Exchange: Part 1" by Michael Zier in the January-March 1998 issue of *The Check Collector* looks at what exactly was this financial instrument that survived at least for foreign transactions until the 1950s. Michael Mahler looks at a rather plain looking check in "The Comstock Lode: check of the Union Mill and Mining Co., signed by William Sharon" and finds an interesting story of financial power in the mid-1800s in

the western U.S.

Other articles look at Chinese burial notes and checks for the afterlife, a railroad paymaster's voucher, numismatic ephemera and celebrity checks, this time Glenn Ford.

The Check Collector is the quarterly publication of the American Society of Check Collectors. Subscription is by membership for \$10 per year. For information write to the ASCC at Box 577, Garrett Park, MD 20896.

Cal-Rev meets at Sunnyvale and San Francisco

Twelve members of Cal-Rev met at the Sunnyvale Philatelic Library on January 24. A program of show and tell resulted in a wide variety of items being shown. These included

U. S. federal tax documents from the 1860s and 1870s; pages from a German railroad catalog project; a cover from Soviet Russia with revenues on the back (a tax was charged

when postage stamps were exported to collectors); an Iraq revenue catalog project; German bridge tax stamps; tobacco taxpays on cover; Columbian revenues used as postage; and, Canadian tax pays.

On February 14 17 members gathered at the Holiday Inn in San Francisco. Frank Novak presented a talk "Taxes and the I.R.S."

Future meetings are scheduled for May 3

at Westpex [same weekend as the ARA convention in Boxborough, Massachusetts] in the Cathedral Hill Hotel in San Francisco at 1 p.m. The group will meet again June 27 at Filatelica Fiesta in San Jose. Their annual potluck picnic will be July 26.

For more information about Cal-Rev and their meetings contact Jerry Lurie, Box 5593, Concord, CA 94524-0593 or call 415-682-3020.

U. S. Sales Circuit Notes

The U.S. sales circuit is approaching a milestone. Sales book number 500 will soon be assigned. These nearly 500 salesbooks represent the property of 38 different owners. One member has submitted eighty of these books.

This points to the fact that a tiny percentage of ARAers are providing the circuit with the bulk of new material. So, to introduce the circuit program to potential contributors of sales material, I am hereby offering one free blank salesbook to every member who requests one. Simply send me a postal card, specifying which format you want — 1, 4, 6, 9 or 12 spaces per page — and I will mail you your complimentary salesbook postpaid. The 8 1/2" x 11" oversize salesbooks are included in this free offer. Request yours soon; this offer expires July 1.

It is usually better to mount material of a like nature in a salesbook. For instance, sales would be improved if consular fees stamps were not mixed with wine stamps. However, in conjunction with this free offer, I am instituting on a trial basis a new category: All Revs. Anything U.S. related will be allowed to be mounted in these salesbooks: a few customs fees stamps, a handful of M&Ms, a couple of pages of state revenues. So if you are interested in receiving anything and everything in the way of U.S. revenues, drop

me a line, and I will add you to this new category. We'll see what happens.

As an incentive to potential circuit participants, and as a small thank you to present circuit users, I am also reducing the \$1.50 insurance fund fee to one dollar, effective immediately. All currently circulating circuits are included. Just line out the preprinted "\$1.50" and enter "\$1.00." As a reminder, the insurance fund fee helps pay the cost of our private insurance protecting the circuit contents. It is payable even though no purchases are made.

In closing, these categories are in particular demand: battleships and battleship cancellations, wines, playing cards, tobacco, narcotics, consular service, liquor strips, taxpays, and miscellaneous revenue material.

Overstocked material includes the reds and greens, and state fish and game revenues. Please refrain from sending quantities of these at this time.

As always, don't hesitate to contact me if you ever have a question or comment about the U.S. sales circuit. I'm here to assist you. But please, no phone calls. Thanks.

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

Letter: Ryan worked for revenues on international level—from page 85

est." I can do little more than echo those words. I have written previously about his work to elevate revenues to the Commission level in FIP. I was on hand to see the energy of this remarkable man in Istanbul where the vote was taken. All of us owe a great debt

of gratitude for the work of Gary Ryan to bring international recognition to revenues, the capstone of a distinguished career in international philately.

Ron Leshner, ARA President

The American Revenue Association

President's Letter

Collectibles Insurance Agency Insurance Program

Last year the American Philatelic Society chose a new program for its endorsed insurance program. ARA member W. Danforth Walker approached the ARA and a number of other philatelic societies about the possibility of endorsing his insurance program. A number of us on the board have used the insurance issued through Dan's agency and have been both thoroughly satisfied personally and were impressed with the experience of others. After a period of several months of negotiations, the ARA has voted to endorse the stamp insurance program of the Collectibles Insurance Agency (actually it can embrace other collectibles as well). You have seen his ads in other publications and now you will be seeing them here in TAR. Yes, the ARA will financially benefit if you insure your collection through CIA. The decision of the APS Board to choose an insurance program through a competitive bid process and the subsequent change in the APS Insurance program can only benefit all of the insured. I urge all to examine the two programs, take a look at the excellent track record of Dan Walker's program, and talk to those who have been insured through his program. I feel confident you will see the merits of insuring through the program endorsed by the ARA.

Show Awards

St. Louis Stamp Expo

Richard Malmgren's *Hawaiian Revenues* captured a show gold, the AAPE Creativity in Philatelic Exhibiting Award, and the show grand award.

George Kramer's *Classic Mexican Revenue Stamps* also received a show gold

Charles Ekstrom's *Federal Migratory Bird Hunting Stamps* received a show vermeil

All three of these exhibits also received ARA gold awards because St. Louis Stamp Expo is one of the shows participating in the ARA show awards program. Whenever three or more revenue exhibits appear at a show, the exhibits are eligible for the ARA show

award certificates. These should not be mistaken for the ARA exhibit medals which are only awarded to exhibits at the show at which the ARA holds its annual meeting and convention.

New York Postage Stamp Mega event

G. H. Mumm's *Wine: U.S. Customs Duties and Internal Revenue Taxes* received a show gold

Bruce Baryla's *The Civil War's Sun Picture Tax* received a show gold

Ed Tricomi's *Bureau Precanceled Playing Cards Revenue Stamps* received a show vermeil

Ed Tricomi's *Private Die Playing Cards Revenue Proofs* received a show vermeil.

This was a very strong showing for revenues at two recent shows, a total of seven entries with four gold and three vermeil show medals and a grand award in addition. Congratulations to all and we all look forward to seeing a revenue exhibit in the Champion of Champions exhibition in August. This will be two years in a row that there will have been a revenue exhibit in that competition. Donald Green's private die medicine exhibit was in the Champion of Champions last year.

Alfred F. Lichtenstein Award to Gary S. Ryan

The Collector's Club of New York has announced that the 1998 recipient of the coveted Alfred F. Lichtenstein Memorial Award is Gary S. Ryan. He was cited for his outstanding achievement in five areas of exhibiting and for his writing. He won the Grand Prix International and a Grand Prix d'Honneur in traditional philately, a large gold in postal history, a Grand Prix in philatelic literature, a large gold in postal stationery, and gold medals in revenues. I personally have seen some of the gold level exhibits of revenues — they are remarkable for both their depth and breadth. Several of his other collections were on consignment with a dealer at Pacific 97; each was ready for exhibit and ready for top level awards at the international level. In 1993 he exhibited his *Stamps and Documents of the Supreme*

Court of Canada and Law Stamps of British Columbia at the ARA convention in Chicago. It received the show reserve grand for foreign exhibits and the ARA Grand Award.

That is an incredible lifetime accomplishment, but is only a part of Gary Ryan's ac-

complishments. I have been active only in the latter part of Mr. Ryan's activity in organized philately at the international level. The press release indicates his "remarkable intensity, success, and total lack of self-inter

Letter: page 83

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.

Norris Alford 5512, 2924 Prospect Point Dr, Villa Hills, KY 41017, by Steve Leavitt. US-Dis-tilled Spirits Excise, US-Non-Scott Listed.

Eugenio Enrique Berisso 5505, Coronel Diaz 1865-2P, Buenos Aires 1425, Argentina, by Eric Jackson. US-Literature, US-Local Posts, Argentina, Uruguay.

Ron Bouse 5513, Box 71, Sullivan, MO 63080, by SRS. United States, US-State, US-State Fish & Game, Caribbean, Latin America.

Richard Byrne, MD 5509, Box 3237, Sonora, CA 95370, by Secretary. US-1,2,3 Issues, US-Revenue Stamped Paper, US-M&M, US-Non-Scott Listed.

Bill Curns 5514, 2062 Hwy 64 East, Hayesville, NC 28904, by Richard Friedberg. Collector/dealer, 64 Collectibles. US-Scott Listed, US-Wines, US-Narcotic, Financial Documents.

Alfredo Luis Fernandez 5506, Independencia 466-18° H, Buenos Aires 1099, Argentina, by Eric Jackson. Local Posts, Literature, Telegraphs, Argentina: cinderellas, state and city of Buenos Aires, private posts, telegraphs.

Edward H Jarvis 5510, 145 26th Ave, San Francisco, CA 94121, by Eric Jackson. Luxembourg.

Paul E Kolva, Jr 5507, 1101 Hamilton Dr, Chambersburg, PA 17201, by Secretary. Collector/dealer. United States, US-Savings, US-Stamps on Documents, US-State: Pennsylvania, US-State Fish & Game: Pennsylvania.

Richard Lehmann 5517, 6175 NW 153rd St, #201, Miami Lakes, FL 33014, by Eric Jackson. Latin America.

George Lipscomb 5515, 104 Foxwood Circle, Bonaire, GA 31005, by Secretary. US-Narcotic.

Philip Momberger 5518, 2010 Hallmark Dr. Pensacola, FL 32503, by Richard Friedberg. US-1,2,3 Issues, US-1,2,3 Issues Cancels, US-1,2,3 Issues on Documents, US-1,2,3 Issues Varieties.

David H Newman 5508, 1003 Shire Court, Crofton, MD 21114, by Eric Jackson. United States, Israel.

James C Risner 5511, 306 E Spencer St, Culpeper, VA 22701, by (Mid-Western) Stamp Collector. United States.

Anh-Tuan Tran 5516, Box 1413, Alameda, CA 94501, by Secretary. Cinderellas, Seals, Asia-French Colonies, South East Asia.

Highest membership number assigned on this report is 5518.

New Members

Numbers 5501-5504

Deceased

3870 Raymond R Erickson

5194 Richard F Rathman

Resigned

1930 Dr Edwin J Andrews

5294 Richard Brill

5239 Leonard H Chusmir

1537 Leland L Crane

5120 Bruce L Ferguson

4966 Michael J Osborne

4388 Doc M Pepper

5243 James D Skladany

5117 Dr Almon G Turner

Correction to January Report

Thomas R McLarnan 5483, correct address is 1489 Webster Street.

Membership Summary

Previous membership total	1352
Applications for membership	14
Deceased	-2
Resigned	-9
Current membership total (4/6/98)	1355



ERIC JACKSON

☎610-926-6200 • FAX 610-926-0120 • e-mail ejackson@epix.net

Post Office Box 728 • Leesport, PA 19533-0728

MAIL AUCTION #131

CLOSING DATE: June 10, 1998

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	Postal Savings PS8* F	20.00
2	War Savings WS12* pair, F-VF	6.00
3	WS13* pair, F-VF	10.50
4	Stocks & Bonds R44c tied by blue h/s to Boston and Providence Rail Road stock certificate, ABNC, nice vignettes, VF	—
5	R44c tied by black h/s to Lehigh Coal & Navigation Co. stock certificate, 1865, VF, nice vignette	—
6	Social Security Essays, 40c red, pair, VF PHOTO	—
7	\$1 violet, pair, VF PHOTO	—
8	\$4 yellow, pair, VF PHOTO	—
9	Old Age Benefits Plan, 50c green Specimen stamp, VF PHOTO	—
10	Tobacco Essay, Turner #T-1 in black, VF small thins PHOTO	—
11	First Issue Revenues R2c unused, fresh & Fine PH	200.00
12	R2c black printed, A. D. (Andrew Dougherty) playing card cancel, F-VF few short perfs PHOTO	200.00
13	R7a F-VF	12.50
14	R13b F-VF PHOTO	120.00
15	R17c F PHOTO	120.00
16	R22b F-VF PHOTO	210.00
17	R31c appears Fine, expertly repaired with bottom and right margins added PHOTO	1,750.00
18	R32a VF PHOTO	45.00
19	R33a VF tiny tear in top margin PHOTO	120.00
20	R36a unused, VF PHOTO	175.00
21	R41a VF PHOTO	40.00
22	R62a VF light crease PHOTO	35.00
23	R65a tiny pre-print paper fold at UR, F-VF pinhole	325.00
24	R67a VF light crease PHOTO	32.50
25	R70a top sheet margin, F-VF PHOTO	35.00
26	R73a VF	20.00
27	R73c F PHOTO	160.00
28	R79c F-VF thin spot PHOTO	95.00
29	R80c cut cancel, F-VF PHOTO	75.00
30	R81a F-VF PHOTO	100.00
31	R86c F-VF light crease	25.00
32	R87c F-VF PHOTO	45.00
33	R88a F-VF PHOTO	240.00
34	R89a horizontal pair, F-VF tiny faults PHOTO	115.00
35	R90a F-VF PHOTO	110.00
36	R90c F PHOTO	77.50
37	R91a F-VF PHOTO	110.00
38	R92c F-VF light crease	17.00
39	R92c portion of "JAPAN" Pacific Mail Steamship Lines cancel, F-VF PHOTO	17.50
40	R96c VF few nibbed perfs	27.50
41	R98a F-VF PHOTO	115.00
42	R99c F few short perfs, thin spot PHOTO	1,050.00
43	R100c F inclusion	115.00
44	R100d F light crease PHOTO	175.00
45	R101a F-VF PHOTO	190.00
46	R101c embossed cancel, F	90.00
47	R102c F crease PHOTO	625.00
48	Second Issue Revenues R113 F-VF light crease PH	65.00
49	R119 F-VF thin spot PHOTO	275.00
50	R122 cut cancel, portion of imprint at top, F-VF	90.00
51	R128 F tiny thin spot	100.00
52	R129 F-VF small faults	325.00
53	Documentary R159* LSM with partial sheet margin, VF PHOTO	250.00
54	R160* VF small thin PHOTO	110.00
55	R168a unused, VF	27.50
56	R179 cut cancel, VF	20.00
57	R194 cut cancel, F-VF PHOTO	225.00
58	R224 VF small thin	100.00
59	R249 cut cancel, VF	10.00
60	R250 strip of four, cut cancel, VF	17.50
61	R333 cut cancel, VF	5.00
62	R410 punch cancel, VF	40.00
63	R605* F-VF	20.00
64	R606* F-VF PHOTO	100.00
65	R685 VF PHOTO	175.00
66	R695 cut cancel, VF PHOTO	425.00
67	R703 cut cancel, VF PHOTO	110.00
68	R707 punch cancel, VF	4.00
69	R731 perfin, F-VF	60.00
70	R732 cut cancel, F	50.00
71	Proprietary RB2a unused, VF	6.00
72	RB3a unused, F-VF corner crease	15.00
73	RB4a unused, F-VF	10.00

74	RB5a unused, F-VF PHOTO	130.00
75	RB6a unused, F-VF	35.00
76	RB39* F PHOTO	80.00
77	RB61* F PHOTO	55.00
78	RB63* F	11.00
79	RB64* F	22.50
80	Stock Transfer RD255 punch cancel, F-VF	12.50
81	RD256 punch cancel, VF crease PHOTO	82.50
82	Wines and Cordials RE79 staple holes, VF PHOTO	160.00
83	RE107 VF	7.50
84	RE163 staple holes, VF light soiling	75.00
85	RE164 staple holes, VF	30.00
86	Beer Stamps REA172 with PA 1/6 bbl. affixed, F PH	325.00
87	Silver Tax RG13 F-VF	10.00
88	RG14 F	15.00
89	RG17 straight edge, F-VF	17.50
90	RG18 F-VF	17.50
91	RG19 F-VF corner crease	45.00
92	RG62 F-VF	—
93	RG64 F-VF	—
94	RG68 F	25.00
95	RG70 straight edge, VF	25.00
96	RG71 straight edge, VF	50.00
97	RG72 straight edge, VF PHOTO	65.00
98	RG73 straight edge, F-VF PHOTO	60.00
99	RG74 F-VF PHOTO	75.00
100	RG115, 120, 121, and 127 used on a Memorandum of Transfer of an Interest in Silver Bullion, 20c & 1¢ with straight edge, \$30 with corner nick, F-VF	197.50
101	RG117 straight edge, VF	10.00
102	RG118 straight edge, F-VF	10.00
103	RG119*	20.00
104	RG120* straight edge, VF	45.00
105	RG120 straight edge, VF	17.50
106	RG122 F	30.00
107	RG123 straight edge, VF PHOTO	70.00
108	RG124 VF	32.50
109	RG125 F	55.00
110	RG127* F-VF short perf PHOTO	300.00
111	RG128 VF crease PHOTO	600.00
112	RG129 F-VF small crease PHOTO	425.00
113	RG130 F-VF	35.00
114	RG131 F cut cancel reinforced PHOTO	250.00
115	Narcotic Tax RJA53b* VF corner crease	20.00
116	RJA57b* VF corner crease	25.00
117	RJA58b* VF thin PHOTO	200.00
118	RJA60b* F-VF	20.00
119	RJA62b* VF	25.00
120	RJA64b* VF	45.00
121	RJA66b* VF	15.00
122	RJA72c* F-VF	65.00
123	Consular Service Fee RK25 F-VF PHOTO	50.00
124	Embossed Revenue Stamped Paper RM2 sharp strike on a 1755 land conveyance, rejoined along folds, F minor foxing	450.00
125	RM4 sharp strike on a 1755 land conveyance, F-VF weak along folds, light foxing	525.00
126	RM111 sharp strike, 1798 promissory note, fresh, VF	20.00
127	RM128 sharp strike on an 1800 estate inventory, VF	40.00
128	RM163 sharp strike on a 1799 promissory note, fold affects stamp, F-VF	25.00
129	RM201 sharp strike on a 1798 promissory note, fold affects stamp, F signature torn away	90.00
130	RM202 sharp strike on the back of an 1800 promissory note, fold affects stamp, F-VF	50.00
131	RM204 sharp strike on the back of 1799 promissory note, F, rejoined along fold, soiled	90.00
132	RM241 sharp strike on a 1799 promissory note, F-VF usual pinhole in stamp	10.00
133	RM263b sharp strike on an 1801 South Carolina estate inventory, lists one Negro man named James, fold and paper loss affect stamp, o/w F-VF minor splitting along folds, stain in corner	15.00
134	RM277b sharp strike on an 1815 promissory note payable at the New Burgh Bank, VF	10.00
135	Revenue Stamped Paper RN-C17 New York receipt, clipped at left end, o/w VF	500.00
136	RN-J4 Girard National Bank, Philadelphia, check, VF clipped at left	7.00
137	RN-K11 Lock Haven National Bank, Pa., check, red, vignette of girl, F-VF tiny corner stain	125.00
138	RN-L5 Girard National Bank, Philadelphia, check, VF clipped at left	10.00
139	RN-L6 Penn National Bank, Philadelphia, Northern	—

Liberties Gas Co. check, VF	55.00
140 RN-L13 Farmers and Mechanics National Bank, Philadelphia, check, F-VF	300.00
141 Private Die Match RO14b F	30.00
142 RO52 folded to design, VF	55.00
143 RO54h folded to design, VF	30.00
144 RO56 VF wrinkles	4.00
145 RO68b F PHOTO	90.00
146 RO71a F few clipped perfs PHOTO	250.00
147 RO134d F	60.00
148 RO143a F	40.00
149 RO170d F	25.00
150 Private Die Medicine RS57d VF corner thin, sh perf	75.00
151 RS73b F-VF light staining on back PHOTO	85.00
152 RS121P3 VF	75.00
153 RS132P4 VF	75.00
154 RS149pa F small stain	45.00
155 RS184d* VF crease	27.50
156 RS197c F-VF	60.00
157 RS237b F-VF crease	210.00
158 RS246a VF thin, usual margin faults	110.00
159 RS277c VF PHOTO	150.00
160 Private Die Perfume X. Bazin, 3c green perfume essay on card, VF PHOTO	—
161 Motor Vehicle Tax RV4* F couple short perfs	12.50
162 RV5* F-VF	12.50
163 RV8* VF	30.00
164 RV9* F-VF	25.00
165 RV12* F	30.00
166 RV14* F	17.50
167 RV19* F	30.00
168 RV25* F-VF	37.50
169 RV27* F-VF	30.00
170 RV29* F	25.00
171 RV32* F	35.00
172 RV35* F	30.00
173 RV41* F	15.00
174 RV53* F-VF	10.00
175 Firearms Transfer Tax RY8 VF short perf PHOTO	125.00

TAXPAID REVENUES - Springer Catalogue Numbers		
176 Cigarette TA23c rejoined tear, F-VF thins, soiling	9.00	
177 1898 Provisional, two line purple h/s on TA29b, F trimmed to design, small repaired tear	—	
178 TB23a F-VF	12.00	
179 TB23c rejoined tear, F-VF small faults	10.00	
180 Cigars TC147* VF	4.00	
181 TC167Ab VF creases	5.00	
182 TC1207b rejoined tear, F-VF	5.00	
183 Snuff TE30* F-VF PHOTO	4.50	
184 TE166A F-VF clipped at ends, small tear and wrinkles	10.00	
185 TE168A VF tiny hole, minor soiling	6.00	
186 TE280Ab F-VF clipped ends, sm sealed tear, creases	6.00	
187 TE280Cb F-VF light crease	6.00	
188 TE735a F-VF crease	2.50	
189 Tobacco TF122B VF light varnish	8.50	
190 TF262A F-VF thin, small holes, repaired tear	17.50	
191 Tobacco Strips TG20B* XF	4.00	
192 Tobacco-Paper Wrappers PW7-2 VF It staining PH	—	
193 Wholesale Liquor Dealer Series of 1910, 40 gallons, unused, VF	—	
194 Hydrometer Labels Series of 1936, VF small faults	—	
195 Series of 1945, F small abrasions	—	
196 Practitioner Dispensing Opium STS 1951, VF tape stains	—	
197 HAWAII R9 embossed cancel, VF PHOTO	175.00	
198 Kahului Railroad, 6c rose, unused, VF	—	
199 18c black, unused, F-VF	—	
200 Landon and Knox Presidential Campaign label, orange and brown sunflower, mint, VF	—	
201 S. Davis & Co., The Very Fine Cigar label, dark brown, F	—	

BANK SAVINGS STAMPS		
202 Brookline School Penny Savings, 25c brown, F PH	—	
203 Citizens Savings Bank, 5c blue, F-VF PHOTO	—	
204 City Savings Bank, Chattanooga, Tenn., 10c green, proof, VF PHOTO	—	
205 Co-operative Building Bank of New York, 1c green, F-VF PHOTO	—	
206 Fidelity Trust Co., Indianapolis, Ind., Automatic Receiving Teller, 1c red, VF PHOTO	—	
207 Filene Memorial, 10c green, VF PHOTO	—	
208 Lighthouse Savings Fund, Kensington, Philadelphia, Penn., 25c green, F light staining PHOTO	—	
209 Missouri Savings Assoc. Bank, 5c green, F-VF PH	—	
210 Nassau Suffolk Mini-Money, \$2 orange, F-VF creases PHOTO	—	
211 Nickel Savings Book, 5c green, VF PHOTO	—	
212 Penny Provident Fund, 1c orange, rouletted, VF PH	—	
213 1c orange, perforated, F-VF	—	
214 2c red, VF creases	—	
215 3c blue, F-VF	—	
216 5c green, F-VF	—	
217 10c brown, F-VF	—	
218 25c pink, VF	—	
219 R.I. Penny Provident Society, 5c orange red, F-VF PH	—	
220 10c dark blue, VF	—	
221 25c green, mint, F-VF	—	
222 50c brown, Mint, VF	—	
223 Stamp Savings Society, 1c red, F-VF PHOTO	—	
224 3c blue, VF	—	
225 5c purple, VF	—	
226 10c yellow, VF	—	
227 25c green, VF	—	
228 50c orange, F	—	
229 Stamp Savings System, 5c green, F-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 20 words plus address, must be about revenues or conderellas. First come, first served, space available.

Wanted: Printed Precancellations on first issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1503*

Looking for telegraph franking card as described in George Kramer's book to utilize in revenue section of educational exhibit. E. J. Guerrant, Jr, Box 909, Antlers, OK 74523. *1504*

Wanted: Haiti Revenue documents and revenues—especially early. High prices paid. Send xerox or list first. Carroll Lloyd, 2117 Oak Lodge Rd, Baltimore, MD 21228. 410-747-2432. *1505*

RO38b, sound & Fresh, almost F, PF Certificate. \$115.00; RO66a, VG/F, small closed tear. \$65.00; RO175d, 3 extra wide margins, in lightly at top, minute thin spot. CV=\$75.00; RO179d, VF, sound. \$70.00; RS223b, VF margins, fresh, thin spots, short perf. \$110.00. Satisfaction guaranteed. Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548. *1506*

For Sale: The American Revenuer back issues, 1989 to present, a few missing, but basically complete, make offer, Tom Richards, Box 12138,

Centreville, VA 20122.

1507

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. *1508*

Corrugated mailers (8 1/2 x 10 1/2 inches) for revenue circuit. Self sealing, heavy duty: 16 for \$9.99. Jerome "Jerry" Lurie, Box 5593, Concord, CA 94524-0593. *1509*

For Sale: Over sixty R152c's (rouletted) \$15.00 each. Scott catalog value \$32.50 each. A great group for a research project. SASE please. Fred L Kretschmar, 7327 E 76th St, Tulsa, OK 74133-3514. *1510*

Wanted: Austria, Hungary and Lombardo Veneto revenues form 1854 up to 1898. Besides a deep study of printings and papers and launched to look for the cancellations, I need to get in contact with other students of these issues. Ralph Ebner, Gasstr. 9, 42657 Solingen, Germany. Fax: +49-212-2471408. *1511*

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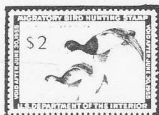
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