

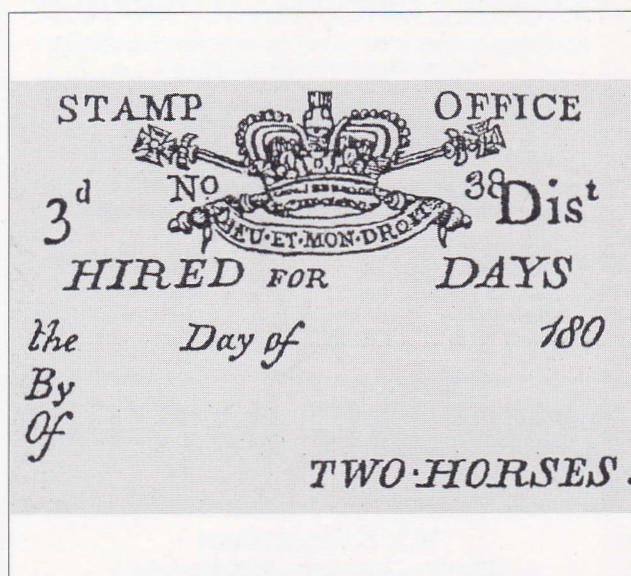


The American Revenuer

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In 1779 the Chancellor of the Exchequer decided to impose a duty on the hiring out of horses used on the post roads. More, inside, page 144.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JULY-AUGUST 1998

Volume 52, Number 7
Whole Number 507

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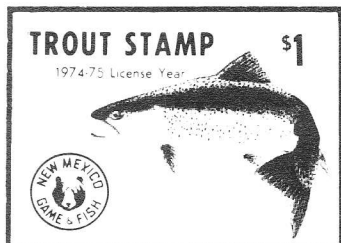
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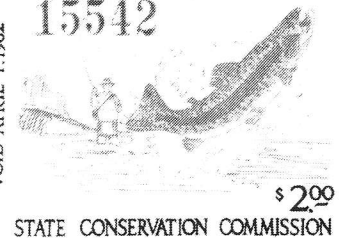
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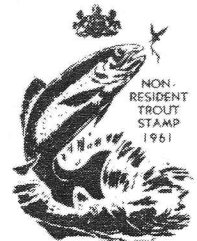


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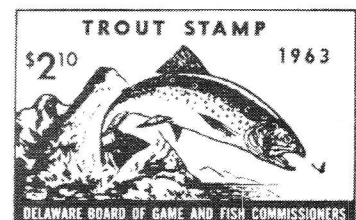
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490



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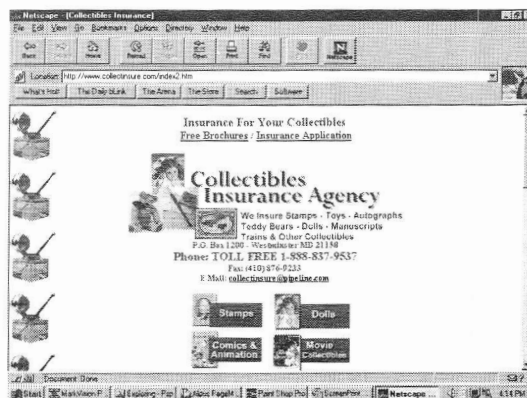
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THE AMERICAN REVENUER
The Journal of International Fiscal Philately

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Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for October issue is October 12, 1998.

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British Post Horse Duty

by H. Dagnall MA, FRPSL

Although by the second half of the 18th century there was in England a network of comparatively good post roads, chiefly radi-

a Government monopoly in the hiring out of horses for riding post and in 1779 the Chancellor of the Exchequer, looking around for new taxes to raise revenue for continuing the American War of Independence, decided to turn this monopoly to his advantage by imposing a Post Horse Duty. Thus I suppose it could be said that we have America to thank for the collectable artefacts that I am about to describe.

The Act stated

There shall be charged a Duty of one Penny for every Mile a Horse shall be hired to travel Post; and that for every Horse hired for a Day or any less period of Time, there shall be charged, if the distance [can be] ascertained, the Sum of one Penny per Mile, and if the Distance shall not be ascertained, there shall be charged the Sum of Twelvepence for each Horse hired.

Hiring for more than a day was exempt from duty.

Control of the duty was by means of tickets which the Stamp Office had to provide for innkeepers, postmasters and others who kept horses for hire. The hirer of a horse had to have a valid ticket before he was allowed

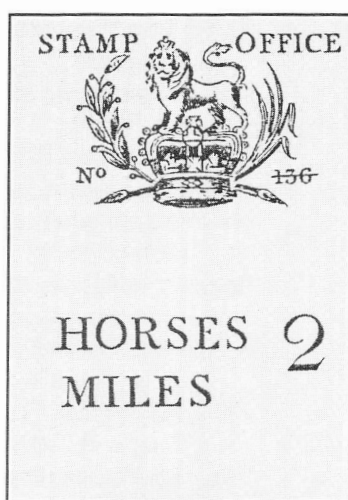
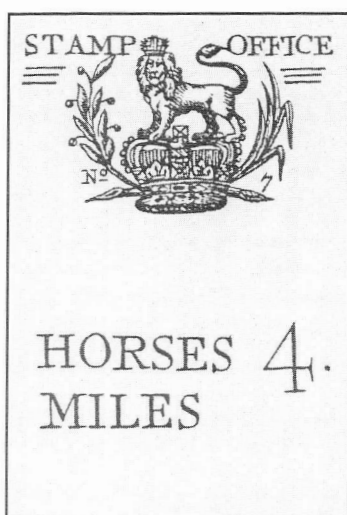


Figure 1 and
Figure 2.

ating from London, a journey by carriage was, nevertheless, tedious, uncomfortable and sometimes dangerous. Many well-to-do persons preferred to ride on horseback when travelling from place to place, or riding post as it was termed. This referred to the hiring of horses to go one or more stages* along a post road, changing horses in the process.

An Act of 1711 established

* A stage was a distance of between 7 and 12 miles over which it might be expected a horse might make a constant speed before tiring, the actual length of stages being varied to fit in with geographical considerations.

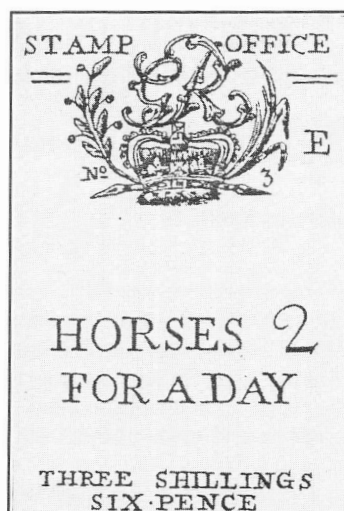


Figure 3 and
Figure 4.

to pass the tollgate.

The Milage Tickets were printed in black and there were two varieties: Figure 1 has five berries on the laurel and the lion is full-face; Figure 2 usually has eight berries and the lion is portrayed in three-quarter face view. Milage Tickets for 1, 2, 4 and 5 miles exist in both types but those for 3 and 6 miles are known in the first type (Figure 1) only.

Day Tickets were printed in red-brown and were similar to Figure 3 but with the inscription HORSE 1 FOR A DAY / TWELVE PENCE up to HORSES 6 FOR A DAY / SIX SHILLINGS.

Control was based on an examination of the tickets and accounts submitted by tollgate keepers, innkeepers etc. Checking on

change to the new rate of 1s 6d per day. On die 5 of the Day Ticket, the word PENCE is engraved as RENCE (Figure 6).

In 1785 the milage rate was increased to 1 ½d and the Day Ticket to 1s 9d (Figure 3). When an Exemption Ticket was handed in to the tollgate keeper the hirer was now given a Check Ticket (Figure 7) which he had to show at subsequent tollgates through which he passed.

Post Horse Duties farmed out

In an attempt to counter the widespread evasion of duty, in 1788 it was decided to farm out the collection of the duty (an early form of privatisation) in return for a fixed annual sum from the farmers. The Stamp Office still provided the tickets. Lettings of more than one day were now charged at the day rate, although if it were for 28 days or more no duty was payable. This led to the introduction of two additional types of ticket, a new Day

Ticket (Figure 8) and the Exemption Ticket of Figure 9. However, the latter ticket was incorrect because a hiring for 28 days was included in the exemption so the ticket was amended to read HIRED FOR A PERIOD OF 28 DAYS OR ABOVE.

In 1824 there was a reduced charge of one shilling if the horse were hired for travelling not more than eight miles for which the



Figure 5.

the ground was minimal and irregular practices were widespread. To counter these additional safeguards were put in place the next year. The basic rate of duty for day hirings was increased to 1s 6d per horse but milage duty remained at 1d per mile. When a Day Ticket was handed in at the first tollgate encountered, the hirer received an Exchange Ticket (Figure 4) in return. Hirings for more than a day were denoted by the Exemption Ticket of Figure 5. The Milage and Day Tickets were the same as before except for the

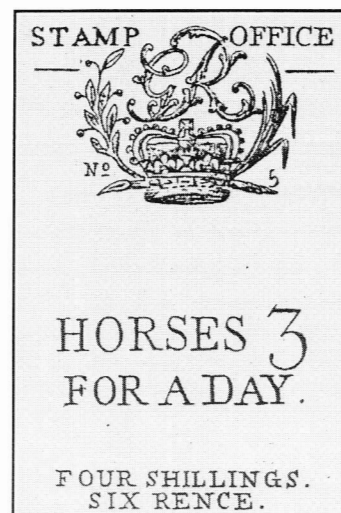


Figure 6 and Figure 7.

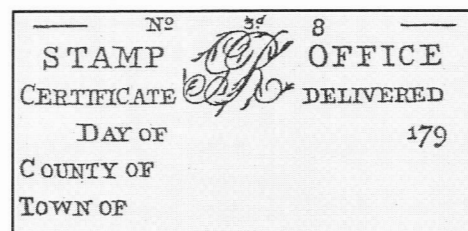
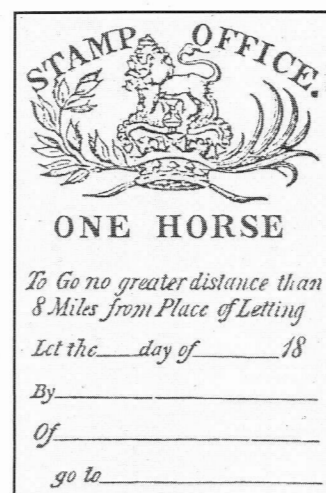
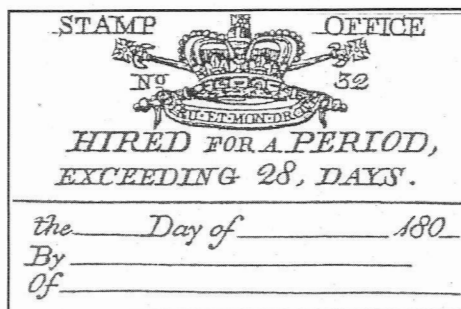
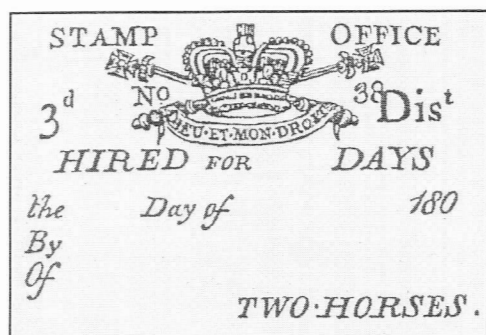
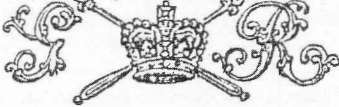


Figure 8, Figure 9 and Figure 10.



STAMP OFFICE TICKET.
For a day or days under 28.



ONE HORSE for ___ Days

Let the ___ day of ___ 18__

By _____

Of _____

To _____

Of _____

If Hired for any period of time exceeding One Day, insert the name & residence of Hirer. _____

Figure 11 the place of hiring.

Public agitation against the corruption of the farmers of the duty resulted in the management of Post Horse Duty being transferred to the Excise Office and this led to the heading on the tickets being changed to that of Figure 14.

After 1840 modes of travelling were changing and horses were facing competition from railways. In 1853 the ticket system was abandoned and replaced by an annual licence for those having horses for hire but it was not until 1869 that Post Horse Duty was finally abolished.

Figure 12,
Figure 13 and
Figure 14.

ticket of Figure 10 was used. The charges for less than 28 days were now on a sliding scale. The layout of the Day Ticket was altered to that of Figure 11. In 1827 new designs of Milage and Limited Milage Tickets (Figure 12) made their appearance bearing a new Coat of Arms.

By 1833 King William IV had succeeded King George IV and his Coat of Arms appeared on the tickets. In that year the Milage and Day (Figure 13) Tickets had to specify the destination as well as

The tickets

Tickets, except Exchange Tickets, issued up to about 1820 were printed from engraved (intaglio) plates, each containing 20 images (dies). Being of copper the plates soon showed signs of wear and were returned to the engraver for the designs to be recut. A record of recutting was made on the early plates by straight lines under the words STAMP OFFICE. Thus Figure 1 was recut three times, Figure 3 twice and Figure 2 was a new plate. The paper used was of poor quality and some tickets exhibit the watermark STAMP OFFICE.


All Exchange Tickets were printed by letterpress or lithography. After about 1820 all tickets were printed by letterpress. Milage Tickets were printed in black, Day Tickets in red-brown; Exchange Tickets up to 1822 were in black and afterwards in red; Exemption and Check Tickets were black up to 1818 and afterwards in blue. Tickets vary in size but most are about 2 ½ x 3 ½ inches.

All Post Horse Duty tickets are fairly rare but they do sometimes turn up in auctions as do proofs which were removed from the Stamp Office Proof Books many years ago.

Acknowledgements

Figure 14 is from the Bruce Castle Museum (once the home of Rowland Hill) and all the other illustrations are of tickets that were in the collection of John H. Chandler, who was my co-author of Post Horse Tickets which I published in 1988.

STAMP OFFICE TICKET.




TWO HORSES
 FOR ONE DAY OR LESS
 TO BE USED WITHIN THE DISTANCE OF
EIGHT MILES
 From the Place of Letting

Let the ___ day of ___ 18__

By _____

Of _____

STAMP OFFICE TICKET
 For a Letting otherwise than by
 the Mile.



TWO HORSES for ___ Days

Let the ___ day of ___ 18__

By _____

Of _____


to go to _____

_____ being _____ Miles.

Hired by _____

Of _____

EXCISE TICKET
 For a Letting otherwise than by the Mile.



ONE HORSE for ___ DAY

Let the 6 day of March 1837

By Samuel Dwyer

of Oxford

to go to a Ride

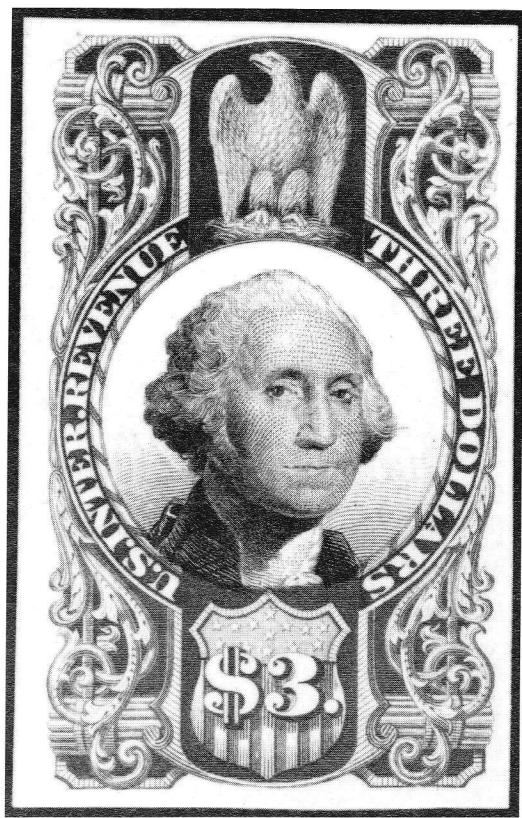
and _____ being _____ Miles,

Hired by _____

of _____ Street

In _____

Plate scratch on the \$3 Third Issue proof



by Bob Hohertz, ARA

I looked at my proofs of the \$3 Third Issue (there are no proofs of the \$3 Second Issue, of course) to see if I could locate one with the scratch illustrated in the Troutman article which appeared in the February issue of *The American Revenuer* (52:40). I have two singles and a margin block of four — no luck on them. However, one single shows a straight scratch from the tip of Washington's nose and slightly upward out into the space beyond his hair, rather like a cat whisker. Could the plate have been damaged at some point?

The April 1998 issue of the *Canadian Revenue Newsletter* brings several varied articles about Canadian revenue stamps. Readers have supplied information regarding four unlisted varieties, Brian Peters shows "A few Quebec Law stamp meters," and Editor Christopher Ryan presents part 1 of "Unusual examples of the Excise Tax on commercial paper," part 1 of "From the files of Revenue Canada: notes of the liquor stamps,"

Canadian Revenue Newsletter—April 1998

and a number of airport departure tax stamps and tickets in "Airport improvement fees."

The *Canadian Revenue Newsletter* is published by the Canadian Revenue Study Group of BNAPS. For information write to Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, MN 55101 or Chris Ryan, 569 Jane Street, Toronto, Ontario M6S 4A3.

The April 1997, Volume 4, Number 1 issue of *The Indian Revenuer* as just arrived. It contains one in depth article about the "Five printings of the Akalkot type 1 court fee stamp" by Charles Nelson. The other articles (and there are 11 more pages of them) are listings by Adolf Koeppl which serve as addenda to his India catalogs.

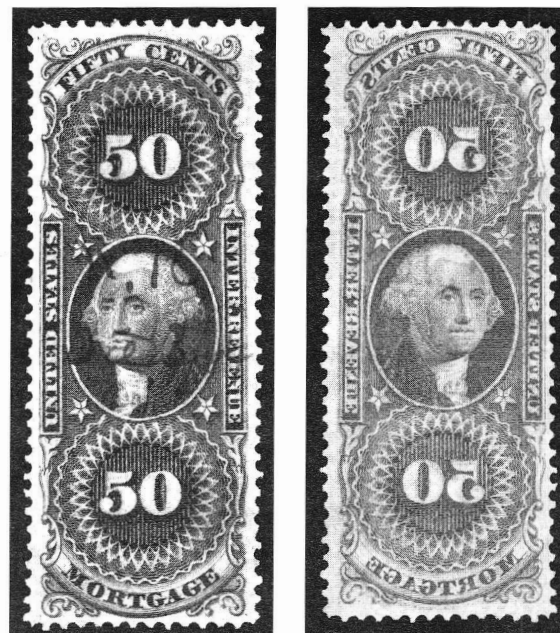
The Indian Revenuer—April 1997

The Indian Revenuer is published by the Fiscal Philatelic Society of India. For information about the society and their publication write to Md. Alamgir, Secretary, 1/1A Biplabi Anukul Chandra Street, Calcutta 700 072, India.

50¢ Mortgage setoff

by Richard Sheaff, ARA

I, too, have a First Issue 50¢ Mortgage with a full setoff on the back similar to Anthony Giacomelli's illustrated in the January issue of *The American Revenuer* (1998; 52:4-7). While they are extremely similar, mine is manuscript canceled December 1864 while Tony's is canceled September 1866.



State Revenue News—Second Quarter 1998

The Second Quarter 1998 issue of the *State Revenue News* departs from the recent series of theme issues. A substantial portion of the issue is given over to the State Revenue Society's Auction Number 11, but we are still treated to a substantial variety of articles. "Seafood Stamps" takes a look at stamps from several states that tax or cover inspection fees for products such as oysters, shrimp, crabs, clams, terrapin (turtles), shad, scallops and crawfish.

"Maryland hunting stamps" are surveyed as are the Colorado Lab Fee stamps that pay for disease testing for genetic defects, water bacteria, infectious diseases (strep) and

sexual diseases.

In addition to these short notes about Iowa firewood stamps, Baltimore County tobacco stamps, Florida egg stamps, Michigan apple stamps, Maryland liquor usage and a Tennessee feed inspection stamp on a tag for "Ship Stuff" (anyone who has been in the Navy will appreciate this one) find their way throughout the issue.

State Revenue News is published quarterly by the State Revenue Society. It is available by membership which costs \$12 per year. For information write to Scott Troutman, Box 270184, Oklahoma City, OK 73137-0184.

The Revenue Journal of Great Britain—June 1998

The *Revenue Journal of Great Britain* begins its ninth year of publication by paying tribute to one of the founders of the Revenue Society of Great Britain, Mr. Gary Ryan. Ryan received the Alfred F. Lichtenstein Memorial Award from the Collectors Club of New York for all of his various activities in philately, much of which has involved revenue stamps including the setablishing of a Revenue Commission within the F. I. P.

Martin Walker investigates "South Australia—The King Edward VII 1d Duty Stamp

Invert. He points out that this stamp was printed with an inverted frame and not an inverted center. The error was caused by a block of electros being locked up in the printing form upside-down. An unknown number of stamps were printed before the error was corrected.

Donald Duston provides a look at "France—Varieties of the Timbre Fiscal and Taxe Paiements Stamps." He identifies a number of constant printing varieties found on these stamps from 1936 through 1958.

A Firearms Transfer puzzler

by Gregg Greenwald, ARA

I have in my possession a stamp that does not correlate to the listings found in the 1998 *Specialized Catalogue of U.S. Stamps* produced by Scott Publishing Co. I would like to ask the readers to check their holdings so that the catalog can be corrected.

The stamp in question relates to the Firearms Transfer Tax stamps RY2 and RY4 and their descriptions.

First, let's look at the type definitions made in the catalog.

I. Serial number with serifs, not preceded by zeros. Tips of 6 lines project into left margin.

II. Gothic serial number preceded by zeros. Five line tips in left margin.

Next, let's look at the catalog listings for these stamps.

RY2 \$200 dark blue & red, type I, #1-1500

RY4 \$200 dull blue & red, type II, #1501-3000

RY6 \$200 dull blue & red, type II, #3001-up

A note below Scott RY4 states: "No. RY4 has a clear impression and is printed on white paper. No. RY2 has a "muddy" impression in much darker blue ink and is printed on off-white paper."

Illustrated are typical examples of Scott RY2 and RY4.

Now, I also have an example that does not quite fit. The stamp's serial number has serifs and is not preceded by zeros. There are six lines projecting into the left margin. The stamp has the characteristic "muddy" impression. It is a type I. Yet, the serial number is 1567. It is obvious to me that the serial numbers listed in the descriptions for RY2 and RY4 are in error.

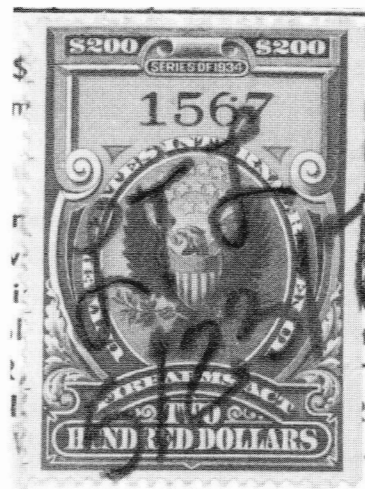


Typical examples of Scott RY2 and RY4.

I would like to ask the readers to help me correct the catalog. To accomplish this task, I need photocopies of the \$200 Firearms Transfer Tax stamps with serial numbers in the range of 1500 to 2000. Please check your holdings for such items. I would also appreciate photocopies of any auction listings with stamps having this range of serial numbers. As a matter of fact, any help is appreciated.

With these examples, I can submit (with proof) that the listings should be corrected and, possibly, what the correct serial numbers should be.

Photocopies can be mailed to the author at 2401 Bluebird Ct., Marshfield, WI 54449-3128. E-mail and scans can be sent to <bluebird@tznet.com>. Thanks in advance for any help that you can provide.



A stamp that should be a RY2 but has a serial number falling outside the accepted range.

"Notes & Queries" provides information about stamps from Finland, Great Britain, Argentina, the International Coffee Organisation and a tollgate receipt. Editor Clive Akerman rounds out the issue with his always excellent reviews of revenue literature (of which there is an increasing amount).

The Revenue Journal of Great Britain is the quarterly journal of the Revenue Society of Great Britain. Subscription is by membership. For membership information please write to the Secretary, Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, United Kingdom.

1920s Documentary Tax on Passage Tickets

by Douglas K. Lehmann, ARA

This is another follow-up to articles in the November-December 1997 (51:255) and February 1998 (52:35) issues of *The American Revenuer*. Both articles concerned taxed tickets for a passage departing May 28, 1925, from New York to Denmark. The question raised was what was the tax rate? A 5% rate was suggested, or you could guess \$5 per adult and \$3 per child. Both of these guesses are probably wrong.

I do not know what the tax rate for passage from the U.S. to Denmark was in 1925. However, I do know what they were for the Philippines to the U.S. (and other foreign ports). in 1924.* See, the table (tier designation are by the author and Pesos are converted to Dollars).

So, the taxes shown on the two documents for the SS United States sailing from the U.S. to Denmark were probably based on each ticket cost. The two documents show the cost for third class adults as \$103.50 and children over 1 year as \$51.75. The documents give only the total cost. The tickets

*Revised Documentary Stamp Tax Regulations, Regulation No. 26, Department of Finance, Bureau of Internal Revenue, Manila, 1924 (HJ3624.A2).

could have been \$50 and \$100 with a 3.5% sales tax of some sort.

We need the actual tax law for the ticket tax per price range. However, a good guess is that these third class tickets represent tier 2 and 3 rates. I suspect there is a range for a tier 1 tax for \$1, and a higher tier 4 rate approaching a \$10 tax. Tier 2 could have been between \$30.01 and \$60 or even between \$50.01 and \$100. Tier 3 rate could have been between \$60.01 and \$120 or even between \$100.01 and \$250. All of these ranges would produce the taxes shown on the previous two referenced documents. It also is possible that there were more than 4 tiers of rate. I doubt the latter because tax laws in the Philippines and the U.S. normally used the same concepts. The answer lies recorded somewhere in the Library of Congress legal section.

1924 Philippine pasage tax to U.S.

Tier	Ticket Cost	Tax
1	Less than \$30	\$.75
2	\$30.01 to \$60	\$1.25
3	\$60.01 to \$125	\$1.75
4	Over \$125.01	\$2.50

SAL embarkation coupon

by Bob Hohertz, ARA

I, too, have one of the embarkation coupons of the type being discussed by Messrs. Krupnikoff and Erickson. Mine is also for the May 28 sailing of the Steamship *United States*. I believe that in this case, triangulation of the sort afforded by three such documents can answer some of the questions that were posed by Mr. Erickson.

My document also contains punches that read "SAL/ +5.26.5." These were applied after the stamps were affixed, since part of the punched cancels falls on the document itself, and all holes go through the paper of the document. These were not perfins in the stamps, but some sort of cancel. My docu-

ment was issued in Newark, New Jersey. It was not mentioned in the previous articles if the punches go through just the stamps or the stamps and the document itself. This might shed light on whether they were applied in one central place or not.

The tax on my document is \$18, and it covers three full fare and one half fare passengers. The Erickson document shows a \$19 tax for presumably two full fare and three half fare passengers. From this, I would guess that the tax rate was \$5 for a full fare passenger and \$3 for a half fare one. This is borne out by the \$5 tax on a single adult passenger on the Krupnikoff copy. However, the best way to determine this is for someone to look

More WIPA

Here is an illustration found in the book *One for a Man, Two for a Horse* by Gerald Carson (published by Doubleday & Co., New York City). It certainly identifies Wolcott's Instant Pain Annihilator, as previously published in the November-December 1996 (50:301) and November-December 1997 (51:273) issues of *The American Revenuer*.

Richard A. Ehrmin, ARA

up the tax laws governing transatlantic voyages at the time, rather than guessing at them. Any takers?

Finally, since all three of these documents refer to the same voyage, I think it would be beyond reasonable chance that this would be the case if we were finding copies kept by individuals. It would be more likely we are running into a small group kept by the Scandinavian-American Line for their records. Granted, the documents themselves do look like things that would be issued to the passenger, though. Mine is a bit different in design, with three destinations printed on it, two of which are crossed out, leaving Copenhagen. The other two on mine are both Christ-something, but unreadable, as the stamps cover them.

WOLCOTT'S INSTANT PAIN ANNIHILATOR.



Fig 1 Demon of Catarrh Fig 2 Demon of Neuralgia Fig 3 Demon of Headache Fig 4 Demon of Weak Nerves Fig 5 Demons of Toothache



Atalaya—Summer 1998

For 23 years *Atalaya* has been published twice per year by Christer Brunström (Kungsgatan 23, SE-302 45 Halmstad, Sweden). This is a non-profit publication whose sole aim is to inform about the fascinating area of cinderella stamp collecting.

The Summer 1998 issue (Volume 23, Number 2) features "The Hohe Rinne 2nd Issue" by Mircea Dragoteanu. These stamps were issued in 1895 by the Kurhaus auf der

Hohen Rinne, a hotel near the Hungarian village of Keresztenysziget which became part of Romania after World War I. The stamps, their varieties and their use are described.

Cinderella news, Odds and Ends, and the Editor's comments fill the balance of the issue. A sample copy is available for US \$3 (in bills only) from the Editor.

Nuisance Taxes

by Herman Herst, Jr, ARA

In this world's scheme of things, it is the vices of man which have contributed so much to the well being of citizens.

The Roman Emperor Vespasian discovered this many centuries ago. When he realized how much money was being spent by Roman citizens in houses of prostitution, he placed a tax on each transaction. And even today, one of the principal sources of income of almost every government today is the money earned from taxing gambling, alcohol and tobacco.

No one knows where playing cards originated, although it is generally accepted that it was somewhere in Asia. Cards were used for gambling games in India at least two thousand years ago; China claims their use there was even earlier. The Crusades are generally credited with their showing up in Europe, but it was at least a couple of hundred years before they showed up in Britain.

It was, therefore, natural that they would be taxed; James I conceived the idea of using playing cards as a source of income. But thousands of decks were smuggled into England from the continent, and once in England, it was difficult to learn who was responsible for the tax. A law requiring that the name of the seller be placed on one card, to determine responsibility would seem to end the trouble. The highest ranking card in the deck, the ace of spades, was chosen for the honor.

[Editor's note: For the last 60 years there probably is not an English speaking philatelist anywhere in the world who has not been entertained by reading a tale by Herman Herst, Jr. His stories are often told and retold, so at least parts of this one are repeated once again. Unfortunately, maybe for the last time. As time has progressed, Pat has become victim to Parkinsons Disease. Friends and Editors around the world have been receiving the word that he will no longer be able to answer all the mail he receives, in fact asks that readers not write because he cannot answer and he cannot bear to let a letter go unanswered. So a long career of philatelic writing must end.]

Smugglers soon learned that they might avoid the tax by selling decks *without* the ace of spades. With no ace of spades to be taxed, there was no tax. A blank card, or a card with matching back design but a jester design on the front could be treated as an ace of spades in playing, even though the deck had no ace of spades. Today we call this card a joker.

Take a look at the ace of spades on any modern deck of playing cards and you will see how British law centuries ago still affect even card manufacturers in this country.

During our Civil War, adhesive stamps were used to collect nuisance taxes. We may consider the list of items being taxed today to be oppressive, but it was worse when revenue stamps come into use in 1862. Among things taxed were photographs, telegrams, proprietary medicines, bills of lading, performance bonds, powers of attorney, life insurance policies, receipts, certificates, leases, probate of wills, ... and playing cards.

Engraved stamps were issued in the denomination of 1¢, 2¢, 3¢, 4¢ and 5¢ to pay the tax on cards, the tax varying with the cost of the cards. Additionally, some manufacturers of playing cards took the option of paying Uncle Sam to print special stamps, with their names on them, for the cards. It became a means of recognizing a particular type or brand of cards, unfortunately, the stamps were usually affixed to the package in such manner that to get at the cards, the stamp became damaged. Thanks to philatelists of the time, perfect examples exist, but the general rule is that they are hard to find.

Soon after these revenue stamps were issued, the Internal Revenue recognized that the law requiring that a stamp could be used only in payment of the tax inscribed on the stamp was impossible to enforce. Every type of stamp, except those issued for proprietary reasons, could be used interchangeably.

Most of the Civil War taxes were discontinued in 1872, but a few were continued, even to this day. Until 1967 taxes on documents, stock transfers, real estate sales and some other categories were paid with adhesive stamps. In 1867, T. Kensett & Co. of Baltimore placed a canned fruit product on the market; Uncle Sam put a tax on it, and Scott RP1 was the result of it.

In 1864, some playing card manufacturers took the option exercised by perfumers and private medicine manufacturers to have Uncle Sam print their own distinctive stamps, at their own expense. Eleven companies attached these stamp to their product, and used them until 1883. In 1894, the Internal Revenue once again issued its own stamps, inscribed PLAYING CARDS, in the denomination of two cents. It is a very common stamp today.

However, in the next three decades nineteen different stamps were issued to collect the tax on cards. Many are surcharges. The surcharges themselves break down into many sub-types, one is RF9, a fairly common stamp which has nine listed varieties.

Not all varieties are listed in Scott. By the middle of this century many smaller playing card manufacturers had been gobbled up by one large firm, which had just about established a monopoly. A half century or more ago, National Silver Co., a concern which manufactured silver plate for table and kitchen use, decided to challenge the monopoly and placed its cards on the market. It bought the required stamps, had them overprinted with an abbreviation of its name (NASCO), and proceeded to offer them for sale.

They were not successful. Although the stamp which they overprinted is an exceedingly common one, with the overprint NASCO it is one of the scarcest precancels around. The writer has no idea what it is worth today, but forty years ago when the NASCO could be picked out of common stamp mixtures, it was worth close to one hundred dollars.

The writer has the distinction of introducing one playing card stamp to the hobby, which might never have been discovered had he not chanced upon it one night in the 1940s.

Gray Line, the sightseeing company might charge more to show New York City to visitors, but their tour is not nearly as interesting. During our three years of employment in Wall Street, when we were not visiting stamp dealers during lunch hour, we were visiting every street in lower New York, studying the historic plaques on the old buildings, and reading everything possible on the history of early New York.

Customers and friends visiting New York

in those times would be taken on an evening tour, which included sights going back to the Dutch occupation, with legends, myths and even romantic tales with which the area abounds, And each trip would end about midnight in Times Square, even during those days of the dim out during the war when New York's bright lights were extinguished.

There still is no shortage of souvenir shops in Times Square where one may buy the greatly desired souvenir Empire State Building and Statue of Liberty. this particular night, while some friends from our home town of Portland, Oregon, were buying their souvenirs, we were attracted to some stacks of playing cards, each with a nude young lady on the back. But it was not the attractive young woman that took our attention; it was the tax stamp, the then fairly common RF29. The stamp had definitely been cut with a scissors. It had been imperforate.

We had no trouble buying the dozen or so decks of cards on display. The proprietor brought out an unopened carton of the, m with another two dozen or so decks. He was no happier selling them than we were in buying them.

The next morning we got a letter off to the Famous Artists' Studios in St. Louis, asking their price for one hundred decks. We had their reply. It was reasonable enough. We sent them a check and they were delivered promptly.

With nervous hands we opened the parcel. Every deck was sealed with a single of RF29.

A letter of inquiry brought the answer to the problem. The Internal Revenue had a minimum quantity that needed to be ordered, a huge number, so the Studio thought. They asked if they might buy a smaller quantity. They were told that they could, but they would have to cut them apart with scissors, and affix them singly by hand. The cards had been more successful than they anticipated, and the second order was in sufficient quantity to get them perforated. It was most disappointing.

It took several Christmases to dispose of the cards, but we had to be careful about the recipients. Very early to our embarrassment we sent a deck to a customer who had neglected to place the adjective reverend before his name when he sent his first order. Too bad that we did not keep some of them until today.

P. & G. Lorillard



After the Civil War, brand names counted. Lorillard, whose Jersey City plant make 10% of the manufactured tobacco in the U.S., branded its plug with tin tags.

by Richard A. Ehrmin, ARA

In 1760, Pierre Lorillard, a French Huguenot emigre, established a tobacco business on the New York high road to Boston at Chatham Street. He became a manufacturer of snuff (ground tobacco) and later produced cigars, chewing tobacco and cigarettes.

Pierre's sons, Peter and George took over



Tobacco & Snuff of the best quality & flavor,
At the Manufactory, No. 4, Chatham Street, near the Gaol
By Peter and George Lorillard,

Where may be had as follows :

- | | |
|-----------------------------|----------------------------|
| Cut tobacco, | Prig or carrot do. |
| Common kitefoot do. | Maccuba snuff, |
| Common smoaking do. | Rappee do. |
| Segars do. | Straßburgh do. |
| Ladies twist do. | Common rappee do. |
| Pigtail do. in small rolls, | Scented rappee do. of dif- |
| Plug do. | ferent kinds, |
| Hogtail do. | Scotch do. |

The above Tobacco and Snuff will be sold reasonable, and warranted as good as any on the continent. If not found to prove good, any part of it may be returned, if not damaged.

N. B. Proper allowance will be made to those that purchase a quantity.

May 27—18m.

Dated May 27, 1789, this is the oldest known advertisement of the P. Lorillard Company, which began as a New York house. The list of products reflects the eighteenth century's emphasis on pipe smoking and snuff. There is also a reference to the cigar.

after their father's death, and later, Peter bought out George. Lorillard is the oldest U.S. tobacco manufacturer.

Lorillard originated the tin tag to brand plug tobacco but was denied a patent. The tin tag spread throughout the industry and was used as a device to award premiums to customers.

E. S. J. van Dam Ltd. (Box 300, Bridgenorth, Ontario, Canada K0L 1H0) has just released its "*van DamÆs ReveNews #110*". This ten page list offers Canada Supreme Court essays including a unique 1876 25¢, revenue documents, Canadian telephone franks (panes and booklets), Semi-Official airmail stamps and covers, Canada and provinces liquor stamps, Wildlife Conservation stamps and some newly issued revenues. Also available is his *July 1998 Canada & Provinces Duck & Wildlife Conservation stamp price list*. Many of these stamps were designed by well known artists or new artists who have become quite well known. Except for Quebec, quantities issued are generally one thousand or less. First Day covers and some artist signed FDCs are available with most singles, miniature sheets available artist signed. A copy of either list is free to readers of *The American Revenuer*. Many of these items are also on his website <www.esjvandam.com>.

Eric Jackson (Box 728, Leesport PA 19533-0728) has mailed his "Summer '98 Price List of United States Revenue Stamps." Thousands of items are listed including every category of Scott-Listed U.S. and possessions revenues. This list also includes a very extensive listing of revenue philatelic literature. Write Eric for a copy of check his web site <www.ericjackson.com> where most of these items are also offered.

J. Barefoot Ltd. (Box 8, York YO30 7GL, United Kingdom) as issued an eight page

listing of revenue literature. Prices include postage. While many of the books are from other publishers, the list includes current catalogs and handbooks published by Barefoot.

Narendra Sengar & Company (19 Golaghat, Kanpur 208004, India) has distributed list CXIX listing Indian princely states and British India Court Fee and revenue stamps. The 20-page illustrated list is priced in US dollars and includes many items unlisted by Koeppel and Manners.

H.J.W. Daugherty (Box 1146, Eastham, MA 02641; phone 508-255-7488) advises that September is a nice time of the year to visit Cape Cod and attend his 119th auction to be held at the Sheraton Four Points in Eastham on September 20 at 2:00 p.m. Fiscal items being sold include Scott-listed (including an extensive holding of beer stamps), Non-Scott tax paid, state revenues, tinfoils, revenue stamped paper, checks, documents, stocks and bonds. Some postage stamps and covers also included.

The Philatelic Centre (P.C. Jaiswal, 106/1A, S.N. Banerjee Road, Calcutta 700 014, India) has their 25th auction sale closing September 19. The sale is heavy with revenues of all types with hundreds of lots from India and Indian States as well as neighboring countries. A printed catalog is available or the entire sale is on the world wide web at <www.philateliccentre.com> where you can also bid online.

Revenues in the Scandinavian philatelic press

by **Paul Nelson, ARA**

In the *Nordisk Filatelistisk Tidsskrift*, from the Copenhagen Philatelic Club (KPK), for March 1998, there is a three page illustrated article by Gunnar Joos of Stockholm on the subject of revenues as a "new" collecting area.

In *Filatelisten*, *Svensk Filatelistisk Tidsskrift*, the journal of Sveriges Filatelist-Forbund (The Swedish Philatelic Federation), for December 1997, there is a good one page article by Christer Brunstrom (whom you may read in US philatelic newspapers such as the old *Stamp Collector* and the cur-

rent *Global Stamp News*) entitled "What are revenues". This is one in the ongoing series called "The philatelist's collecting school" (*Filatelistens samlarskola*).

The fact that the latest Facit catalog from Sweden has a section, for the first time ever, about Swedish national adhesive revenues and another section, also for the first time ever, about the Swedish municipal fee stamps (about 50 towns had them) is increasing the interest there in these goodies. Eighteen pages total in this well known bilingual Swedish/English catalog.

(continues on next page)

Another Mosquito Reservation Stamp



by **Kenneth Pruess, ARA**

Eric Jackson (1988) provided a comprehensive listing of the known Nicaragua Mosquito Reservation stamps. I can add one stamp not previously reported. This is the 25-cent blue of 1894 third issue, imperforate. Mine is a complete pane of 10 (5x2). Ungummed, this is almost certainly a proof. It is inscribed "Hamilton Bank Note Eng & Prg Co. New York" on all four margins. It would be cataloged as number 11. I also have

the 10-cent green, imperforate, in a pair as described by Jackson and I suspect this also came from a proof sheet. Although not yet reported, if these are proofs then the 5-cent was also likely printed. Does anyone have one?

Reference

Jackson, E. Revenues of the Mosquito Reservation. *The American Revenuer* 1988 February; 42:29-31.

Further, Gunnar Joos, who wrote the article for the Danish magazine above, and is the publisher of *Facit*, separately published a listing of the *Charta Sigillata* documents and "stamps" that preceded the adhesive revenues. Joos is an exhibitor of the *Charta Sigillata* material, as you probably know.

The Swedish *Baltespannaren*, or *Belt Buckle*, the journal of the Swedish Cinderella

collectors federation, has a new editor (whom I know well and have visited in his home), Leif Bergman. This is a great opportunity for the Swedes who are interested in revenues. Leif is a well known collector of several alternate philatelic areas; he is one of the co-authors of the *perfin* catalog from Sweden and numerous articles.

The American Revenue Association

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

Ann Elizabeth Adams 5531, 414 Welsted St, Napoleon, OH 43545, by Carolyn M. Adams. All US.

Frank W. Binder 5535, 1143 12th St, Laurel, MD, by Secretary. All US, esp beer, wine USDA and other food stamps, tobacco sales, dist spir-its.

Ray Converse, Jr 5532, 2545 S Atlantic Ave, #603, Daytona Beach, FL 32118, by Mathew Bennett. US documentary, proprietary, MV use, ducks.

Neal E Danielson 5533, 673 Lexington, Wichita, KS 67218, by Matthew Bennett. Canada Wildlife Habitat, US ducks, state fish and game (ID, KS, NE, UT).

Robert E Lee 5534, 68 Francis Wyman Rd,

Burlington, MA 01803, by Kenneth Trettin. World revs and locals; France and cols, Germany (incl states and cols), GB and cols.

A M Lovelace 5536, 1145 Inspiration Dr, La Jolla, CA 92037, by Eric Jackson. All US.

John Seidl 5530, 4324 Granby Way, Marietta, GA 30062, by Ronald Leshner. World revs, BWI.

William M Wilkinson 5537, 4847 Mt Vernon Dr, Brandenton, FL 34210, by Eric Jackson. All US through 1947.

New Memabers

Numbers 5526-5529

Reinstated from 1998 NPD List

3189 George H LaBarre

3550 Mark A Scheuer

Membership Status

Previous membership total 1281

New Members 8

Reinstated 2

Current membership total (7/22/98) 1291

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CLOSING DATE: October 7, 1998

Additional illustrations will be found on our web site 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(*).

EXPRESS COMPANY STAMPS

- 1 UNITED STATES EXPRESS COMPANY Parcel stamp, black plate proof on card, VF PHOTO
2 WELLS FARGO & CO., 1905, Springer #10CF2* booklet pane of two, VF PHOTO

RAILROAD STAMPS

- 3 Atchison, Topeka & Santa Fe Railway, 30c Excess Value, booklet pane of ten, VF
4 Chesapeake & Ohio Railway Co. Registered Label, booklet pane of five, VF
5 Delaware & Hudson Railroad, 15c Excess Value, booklet pane of ten, VF
6 60c Excess Value, booklet pane of ten, VF
7 Frisco Lines, 10c Excess Value, booklet pane of ten, VF
8 25c Baggage Service Charge, booklet pane of ten, VF
9 G. M. & O. R.R., 25c Excess Value, booklet pane of ten, VF
10 Maine Central Railroad, 25c Excess Value, booklet pane of ten, two security punches, VF
11 75c Excess Value, booklet pane of ten, two security punches, VF
12 25c Baggage Service, booklet pane of ten, two security punches, VF
13 Pennsylvania Railroad, 25c Baggage Service, booklet pane of ten, VF
14 50c Baggage Service, booklet pane of ten, VF
15 36c Package Stamp, booklet pane of four, VF PHOTO
16 15c Package Stamp, booklet pane of ten, VF
17 23c Package Stamp, booklet pane of ten, VF
18 40c Package Stamp, booklet pane of ten, VF
19 \$1.00 Package Stamp, booklet pane of ten, VF
20 5c Excess Value, booklet pane of ten, VF
21 10c Excess Value, booklet pane of ten, VF
22 20c Excess Value, booklet pane of ten, VF
23 50c Excess Value, booklet pane of ten, VF
24 25c Storage Stamp, booklet pane of ten, VF
25 25c Storage Stamp, booklet pane of ten, VF
26 60c Storage Stamp, booklet pane of ten, VF

UNITED STATES REVENUES

Scott Catalogue Numbers

- 27 R98a vertical pair, F small faults PHOTO 290.00
28 R223 cut cancel, F PHOTO 350.00
29 R523* F 7.00
30 RF26* pair, dry printing, unwatermarked, VF PHOTO
31 RM74 clear strike on an 1800 promissory note, minor foxing, F-VF 100.00
32 RM215 sharp strike on an 1801 promissory note, light foxing, F-VF 150.00
33 RN-A9 large cut square, VF catalog value is for full document PHOTO 1,000.00
34 RO14b F 30.00
35 RO181b F-VF PHOTO 35.00

TAXPAID REVENUES

Springer Catalogue Numbers

- 36 TF159 punched remainder, VF 6.00
37 TF160 punched remainder, VF 7.50
38 TG124P3 plate proof on india, cut to shape, small nick at lower right, creases

STATE REVENUES

Catalogue Numbers are from the Hubbard State Revenue Catalogue, 1960 edition, unless noted otherwise
Catalogue values are out of date

- 39 State of America Liquor Meter essay, VOID, black on pink, VF PHOTO
40 State of Blank, 2c blue on wove, Cigarette essay, VF PHOTO
41 Alabama Playing Cards, P2, 6-9, 11, 14, & one unlisted, eight different, mint, VF
42 Alaska Beer B4a* VF 1.50
43 Liquor L3, 6, 7, 11, 14, and 20a*, VF
44 Arizona Cannabis, One gram, mint, F PHOTO
45 Controlled Substances, one gram, mint, F-VF PHOTO
46 Arkansas Cigar, CR2, VF listed as RR
47 California Bill of Lading, D4, GWW type II controllers overprint, unused, VF PHOTO 3.00
48 D4 ARM type III controllers overprint, unused, F 5.00
49 D5 cut to shape, F 3.00
50 D5a ARM type IV controllers overprint, unused, VF PHOTO 4.00
51 D6b GWW type II controllers overprint, unused, F-VF light crease, tiny hole PHOTO 7.00
52 Exchange, D24 cut to shape, F small faults 4.00

- 53 Insurance D135B unused, VF very rare PHOTO
54 Documentary 1866-69 issue, 1c-\$10, 17 different, F or better examples 6.00
55 -die cuts, 10c-\$10, 20 different, F-VF some faults
56 D217 die cut, F-VF rare PHOTO 35.00
57 Standard Apple Act, Cabot #1, mint, VF PHOTO
58 DMV Information Request, 25c, 50c, 75c, \$1, and \$2, mint, VF PHOTO
59 Bureau of Weights & Measures seal, 1941, Alameda County, VF
60 Honey Lake Waterfowl, Scott #A24* VF PHOTO 100.00
61 Hunting License Validation, Scott #A25* VF PHOTO 30.00
62 2A53* VF PHOTO 75.00
63 2A54* VF PHOTO 75.00
64 Colorado River Special Use Permit, 1957-8, mint, VF PHOTO
65 Trout & Salmon License, 1972, 74, 75, 76, and 77, mint, VF
66 Kings County Documentary, \$1.10, mint, VF
67 Colorado Liquor WL12* F-VF
68 Connecticut Cigarette, Hines #C19
69 C22* VF 3.00
70 C28* VF 3.50
71 C29* VF 5.00
72 C31-4* VF 30.00
73 C38* VF 12.50
74 Elevator Inspection EL1* VF PHOTO 10.00
75 Delaware Beer B19, 20, 20b, VF each with staple holes
76 Liquor L5 F-VF thin
77 District of Columbia Champagne CH2* VF PHOTO
78 Liquor L15, 17, 18, 19, F-VF small faults
79 Florida Grapefruit GR7-10, VF
80 GR11 VF 1.50
81 GR12 F-VF PHOTO 2.50
82 GR18 F 2.00
83 Seed Inspection, 1946-7, mint, VF
84 Tangerine TA7-10 VF 1.95
85 Georgia Powdered Milk PM5* F-VF PHOTO 2.00
86 Idaho Beer B1, 2, and 8, mint, VF
87 Indiana Intangibles Tax, D74-82 trial color proofs in red and black on card, VF
88 D91* F-VF PHOTO
89 D98 VF
90 D109* VF
91 D127* VF
92 Mishawaka Weights & Measures Dept. seal, black on red fabric, 193-, VF
93 Iowa Cigarette, C5* VF 1.00
94 Kansas Cigarette, Bellinghausen C32* VF 5.00
95 C77* VF 5.00
96 Cigarette Vending Machine, two items, CVM33 and an unlisted 1973, F minor faults
97 Egg Inspection, 1954-5, 16 different, mint, VF 9.50
98 Wichita, Amusement or Music Device, six different, 1968-73, F-VF
99 Kentucky Liquor, L1-5* VF 2.60
100 Wine, W1-3* VF 2.00
101 Beer B7, F-VF small faults
102 Maine Beer, B3 and 5*, VF 7.00
103 B4 VF small faults 7.00
104 B8* VF 2.00
105 Snowmobile License, 1975-6* VF
106 Maryland Wine, W17* VF PHOTO 1.75
107 Baltimore City Recordation Tax, seven different, \$1.10, 2.20, 5.50, 11.00, 22.00, 55.00, and 110.00, mint, VF PHOTO
108 Tobacco, T23-8* VF
109 Tobacco Meter, 50c blue, F small faults
110 50c red, F staple holes PHOTO
111 Massachusetts Motor Vehicle Inspection Rejected windshield label, mint, VF
112 Michigan Beer, B40a VF 1.15
113 Wine, W47 VF 2.25
114 Detroit, Bedding Stamp, 1c on pink, 2c on blue, VF
115 Hamtramck, Weights & Measures Seal, 1937, black on red fabric, VF
116 Minnesota Deed Tax, 5c-\$5, 13 different, rouletted except for \$2.20 perforated, mint, VF
117 Liquor Seal, LS1* VF 1.25
118 Seed Sales Tags, 5c black, 7c green, 8c brown, 9c blue, and 10c red, mint, VF
119 Mississippi Mineral Documentary, D1-8 F-VF PHOTO
120 Missouri Apple Merchandising, A15* VF
121 Montana Egg Inspection, nine different, mint, VF
122 15 dozen, black on pink, mint, VF crease
123 Nevada Documentary, D14* VF PHOTO
124 Nebraska Feed Tag, Pruess #FT30, VF
125 New Hampshire Tobacco, T76* VF crease PHOTO 15.00
126 T106* VF
127 T114a* VF PHOTO 2.50
128 T148A* VF 4.00

- 129 Tobacco decals, 38 different, mint, VF 30.50
130 New Mexico Feed Inspection, F8a, green figures of value inverted, mint, F PHOTO
131 New York Mortgage Endorsement, D33* VF PHOTO
132 D34* VF PHOTO
133 North Carolina Kerosene, K3 VF 4.00
134 Feed Tag, 1936, 25 lbs. blue, F
135 1944, 100 lbs. black, F-VF
136 1946, 200 lbs. red, VF
137 1947-48, 100 lbs. black, VF
138 1947-48, 200 lbs. red, F
139 1946, 100 lbs. black, VF
140 1948-49 100 lbs. brown, VF
141 undated, 25 lbs. black, VF
142 undated, 50 lbs. black, F tear
143 Ohio Beer, B47* VF 2.50
144 B49* VF 2.00
145 B50* VF 3.75
146 Liquor, L12, 16-19, 21, 25-29, ten different imperf pairs, VF last three with creases
147 Oklahoma Cigarette and Tobacco decals, 45 different, mint, VF
148 Motor Vehicle Tax, \$2 black on pink, mint, VF PHOTO
149 Oregon Insurance, D22 F 1.50
150 Music Device, 1947-48 \$1 black on red decal, mint, VF
151 City of Bend Beer, Cabot #CB1, 2, and 4, mint, VF
152 City of Klamath Falls Beer, Cabot #CKF15, 16, 17, and 19, mint, VF
153 City of North Bend Beer, Cabot #CNB2* VF
154 CNB5* VF
155 CNB8* VF
156 CNB9* VF PHOTO
157 Multnomah County Transaction Tax, 5c, 10c, 25c and 50c, and an additional larger 5c, mint, VF
158 Pennsylvania Documentary 5c blue essay, VF PHOTO
159 Stock Transfer, 10c black essay, VF
160 Real Estate Transfer, D14-24, eleven different, used, VF
161 B20 F small faults 1.50
162 Beer, B19 F small faults 1.00
163 Chester School District Deed Tax, 5c gray proof or printers waste, VF PHOTO
164 Philadelphia Documentary, P-D18 VF few short perfs
165 P-D19 VF
166 P-D20a F-VF PHOTO
167 P-D29 VF PHOTO
168 Quakertown Borough Deed Tax, \$1 red, mint, VF
169 Rhode Island Tobacco, T138 VF PHOTO 5.00
170 T14* VF PHOTO 7.00
171 South Carolina Liquor Tax, L60-62* VF
172 Ammunition Tax, 2c, 7c, 8, & 16c black decals, mint, VF
173 Tennessee Oleomargarine, O7* VF PHOTO
174 Shell (Ammunition) Tax, AM1, 2, 3, 4, 6, 9, & 10, mint, VF PHOTO
175 Vegetable Seed, 1977-78, used on tag, VF
176 Texas Boating Registration, 1979-81, four different, mint, VF
177 Vermont Cigarette, Hines #C3* VF 3.00
178 Virginia Imported Beer, 2c orange, F-VF tiny faults
179 Washington Apple, 34 different, mint & used, VF 17.78
180 Soft Fruit, 26 different, mint & used, VF 8.08
181 Toppenish Beer & Wine, B1-6* VF PHOTO 2.75
182 Wisconsin Liquor, L13* VF 1.00
183 Wyoming Liquor, L1-2, 22-4, 26-8, 30-31* VF
184 Uniform Identification Cab Card (Bingo stamps), 1980, 29 different stamp affixed, F-VF
185 1981, 30 different stamps affixed, F-VF
186 State Revenues balance of collection, over 2,300 stamps, most states represented, condition is mixed, but will provide a good foundation for a state collection
187 HAWAII R8 VF crease PHOTO 35.00
188 CANADA Tobacco, Brandom M416* VF
189 M-421* VF
190 M-442* VF
191 P-186 h/c canceled in violet, VF short perf
192 P-189* VF crease PHOTO
193 GREAT BRITAIN Consular Service, Barefoot #94 pair with neat h/s "Supreme Court, Shanghai," F-VF PHOTO 150.00
194 Customs, 39 with black SPECIMEN overprint, F-VF
195 Embossed Adhesive, 182 F-VF 20.00
196 Embossed cut-outs, lot of 75 various on blue paper, most with cypher labels, VF
197 Cavendish Tobacco Duty, Booth #7, F-VF small faults
198 19 dated 29:5:1863, VF small faults
199 21 dated 10:11:1874, F-VF creases
200 24 dated 2:11:1874, VF light creases
201 26 dated 10:11:1874, F-VF small faults
202 BURMA Telegraph, Hiscocks #1* F-VF PHOTO
203 2* VF bit of toning on a couple perf tips PHOTO
204 ERITREA Inland Revenue, Barefoot 25, 27, 30, 31, 34, and 38, F-VF
205 FIJI Stamp Duty, Barefoot #29 VF PHOTO 15.00
206 30 VF PHOTO 15.00
207 31 pair tied to small piece, VF PHOTO 60.00
208 ARGENTINA Santa Fe, 1915-21, eight different revenues in blocks of 15, mint, F-VF
209 BRAZIL Collection of 320 different revenues, includes high values, Empire, States, etc., mostly used Cigarettes, lot of 155 different, ranges from old Cruzeiro to present, F-VF some faults to be expected
210 ICELAND Tax Declared, red stamp depicting Viking Carving, Barefoot #1, on a complete 1944 savings document, VF
212 ITALY Accumulation of over 1,300 revenues on stock pages, both federal and municipals, over 200 different with duplication, some heavy
213 NICARAGUA Mosquito Reservation, 10c black on blue, VF
214 PARAGUAY Cigarette stamps, lot of 129, good variety, includes strips of 10 of Series L and M, F-VF
215 POLAND Selection of 101 different revenues, F-VF

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Free advertisements will be given to ARA members subject to the usual rules (see a past issue).

Wanted—Swiss Revenues: Collections, Accumulations, Documents. Also trade with advanced collectors. Donn Lueck, Box 11582, Phoenix, AZ 85061. *1526*

New as of June 1998, *Gene Kelly's Catalog of the Fiscal Stamps of Switzerland, Volume 9, Kantonal tax stamps of the Kanton Bern.* Illus-

trated in color, 187 pages including three fold out pages illustrating full sheets as delivered to the Kanton tax stamp administration. \$45.00 US or any convertible currency. Includes surface postage. Gene Kelly, Zeltgstrasse 7, 8253 Diessenhofen, Switzerland. *1527*

Selling at just throw away price: India, Indian states, court fees, revenues, court documents, hundies, cheques, bonds, locals, conderella, etc. V. P. Puri, Puri Building, Bhalla Street, Sunami Gate, Sangrur-148001, Punjab, India. *1528*

Asia—Revenues, Telegraphs, Cinderellas; USA—Locals. Offered in free annual mail auction Fall Catalog. G. M. Roasmond, 35 Church Hill, London N21 1LN, England, United Kingdom. *1529*

Net price list free on request. Features 1st-3rd Issues including cancels, multiples and documents. Mike Morrissey, Stuart House, Box 441, Worthington, OH 43085. *1530*

Wanted—Plate blocks / plate strips / plate # singles: revenues (especially battleships) R159-R194, RB1-RB73, RC, RD, RE, RF, RG, RH, RJ, RJA, RK, RL, RO, RS, RT, RU, RV, newspapers (PRs), and Puerto Rico R1-R9. Steve Wittig, Box 2742, Springfield, MO 65801-2742. *1531*

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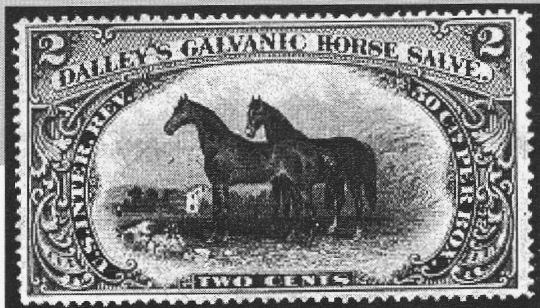
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