

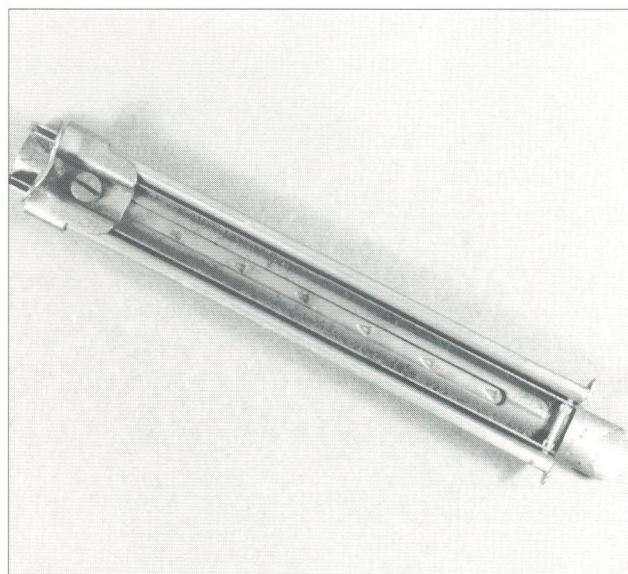


The American Revenuer

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This small device
was used to fill cigarette tubes for which special tax
stamps were issues 1919-33. More, inside, page 192.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

OCTOBER 1998

Volume 52, Number 9
Whole Number 509

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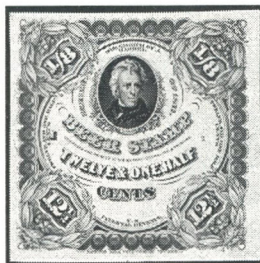
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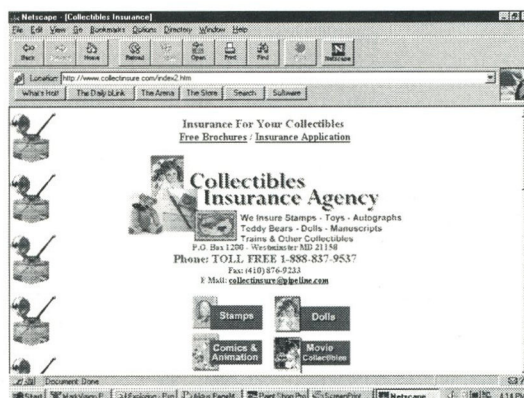
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Cigarette Tubes stamps and their usage

by W. H. Waggoner, ARA

Although their existence is known to most revenue collectors, the Cigarette Tubes stamps (Scott RH class) remain an anomaly. Consisting of only four different stamps, the group is one of the more minor classes of United States revenues. All are readily available in both used and mint condition, and even multiples are not particularly difficult to acquire. But why were they issued? What were they used for, and by whom?

The sparse information given in catalogues is of little help beyond revealing that the three separate issues are easily distinguished, and that two of them involve overprinted contemporary Documentary stamps. Aside from a few casual references (Riley, 1992), nothing else has appeared in the philatelic literature. This paper will attempt to correct that.

As its short title indicates, the War Revenue Act (40 Stat., 300), approved by Congress on October 3, 1917, was intended to help defray war expenses by creating new sources of tax revenues. Section 404 of that



Figure 1. A block of nine of RH1. The center stamp is the "missing period" variety (see text).

Table 1

Cigarette Tubes stamps issued

Fiscal Year	Number of stamps	Scott designation	Value of stamps
1919	570,000	RH1	\$ 5,700
1920	1,400,000	RH1	14,000
1921	1,100,000	RH1	11,000
1922	1,460,300	RH1	14,603
1923	800,000	RH1	8,000
1924	550,000	RH1	5,500
1925	550,000	RH1	5,500
1926	500,000	RH1	5,000
1927	611,700	RH1	6,117
1928	400,000	RH1	4,000
1929	400,000	RH2	4,000
1930	200,000	RH2	2,000
1931	331,200	RH2	3,312
1932	6,284,600	RH2	62,846
1933	3,320,000	RH2	33,200

act imposed

"upon cigarette paper made up into ... tubes ...and intended for use by the smoker in making cigarettes the following taxes: ... 2 cents for each one hundred tubes or fractional part thereof."

The tax was to become effective 30 days following the passage of the act; i.e., early November, approximately seven months after the U.S. declared war on Germany.

This timing explains the use of overprinting to produce these stamps (and other contemporary revenue issues). World War I generated massive problems at the Bureau of Engraving & Printing. Additional experienced personnel were needed. Basic supplies were difficult to acquire. More work space was unavailable. The increased use of offset printing, and the adoption of a 24-hour daily work schedule did enable the Bureau to meet the unprecedented demands for its services. But there was no time left to develop and produce new revenue stamps.

The Revenue Act of 1918 (40 Stat., 1057), approved February 24, 1919, continued the tax on cigarette tubes, but at the modified

rate of "1 cent for each fifty tubes or fractional part thereof." Section 703 emphasized that this was a tax on the sale of such tubes to individuals, paid by the tube manufacturer or importer. Sales to cigarette manufacturers for use in their commercial operations, or for export, were not to be taxed. The subsequent Revenue Acts of 1921 (42 Stat., 227), 1924 (43 Stat., 253) and 1926 (44 Stat., 9), re-enacted the earlier provisions and tax structure without change.

The original 1917 act had noted that the taxes levied upon cigarette papers and tubes were stamp taxes. Treasury Department records do indicate, in fact, that relatively large numbers of stamps were issued. (See tables.) Section 1119 of the Revenue Act of 1926 made the use of Cigarette Tubes revenue stamps discretionary with the Commissioner of Internal Revenue:

"...any such tax may, under regulations prescribed by the Commissioner ... be collected by stamp, coupon, serial-numbered ticket, or such other reasonable device or method as may be necessary or helpful in securing a complete and prompt collection of the tax."

Stamps continued to be used.

Stamps in two denominations were made available eight years later. Regulations then current (Regulations, 1934) required that "the (proper) number of stamps ... shall be affixed to each package of cigarette tubes in such manner as to seal properly such package." Like the more familiar blue strip

stamps used on packs of cigarettes, regulations also required destruction of the stamps when the package was opened.

Fiscal year 1945 was the last during which significant numbers of Cigarette Tubes stamps were issued to tax collectors. Thereafter, tax payment was to accompany the return of ATF Form 2137, filed monthly by manufacturers. When the return system was implemented, the Treasury Department turned over remaining stamps to the Smithsonian "for historical purposes" (Waggoner, 1986).

The tax on cigarette tubes is still collected. Surprisingly, even the rate has remained constant since 1919, except for the following extension (72 Stat., 1415) which covers today's king-size cigarettes.

"...if cigarette tubes measure more than 6 ½ inches in length, they shall be taxable at the rate prescribed, counting each 2 ¼ inches, or fraction thereof, of the length of each as one cigarette tube."

As noted earlier, Scott classifies the Cigarette Tubes stamps RH and recognizes three series. The Series of 1919 consists of a single issue, RH1. This is the 1-cent carmine rose stamp of the 1917 Documentary issue (Scott R228) overprinted "CIGTTE. / TUBES" in black. The stamp is double-line watermarked USIR and perforated 11. A single variety, RH1a, is listed in which the period at the end of the first overprinted line is missing. Its discovery was announced (King, Bacharach and Turner, 1981) in 1929 after the omission

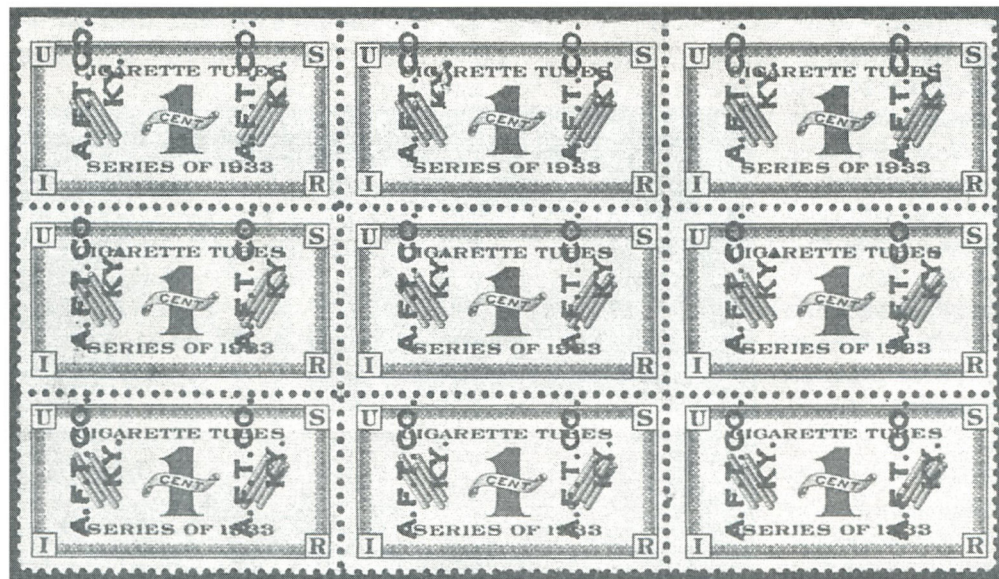


Figure 2. A block of nine of RH3 with the two-line "A.F.T.CO. / KY." cancellation appearing twice on each stamp.

Table II**Cigarette Tubes stamps issued**

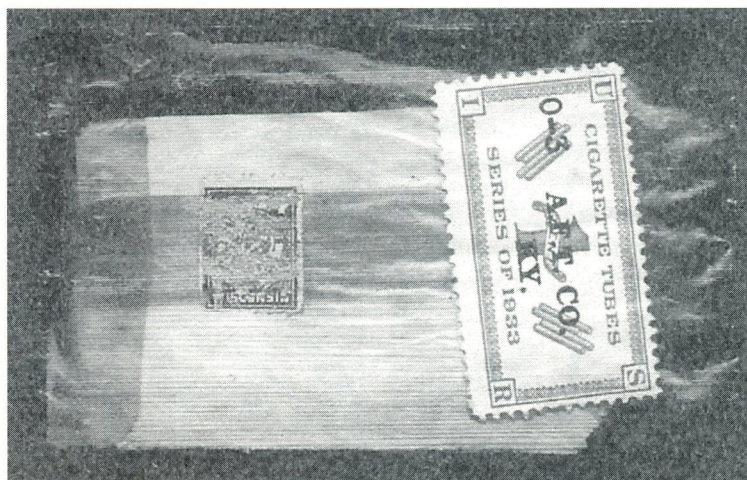
Fiscal Year	Number of stamps		Total value
	RH3	RH4	
1934	1,430,300	100,100	\$ 16,305
1935	974,500	100,000	11,745
1936	801,100	200,200	12,015
1937	700,000	350,000	14,000
1938	800,000	303,700	14,074
1939	601,000	402,800	14,066
1940	1,150,000	952,000	30,541
1941	—	—	—
1942	650,400	650,000	19,504
1943	200,000	300,000	8,000
1944	100,000	200,000	5,000
1945	—	—	42,052

Data not included were not available.

had been found on five separate sheets.

The cents-valued stamps of the 1917 Documentary issue were offset printed in sheets of 400, divided by guide lines into four panes of 100 stamps each, arranged in a 10 x 10 format. Consequently, the overprint could have been applied using an electrotype plate of four-hundred subjects to an uncut large sheet, or with a smaller electrotype on a one hundred subject pane, as is commonly done with precancels. Figure 1 shows a block of nine R228 stamps from an upper right pane of that stamp (note the upper margin and half of the arrow marking the vertical guideline). The overprint in the center of this block thus occurs on the stamp in position 12 of this pane. It has been suggested that this missing period variety resulted from the fracture of the type used to make the overprint plate, since the lower limb of the final "E" also is shortened. When this occurred, or if the error occurs on all overprinted sheets, is not known.

Figure 3. A RH3 attached to a package of cigarette tubes as distributed by the Axton-Fisher Tobacco Company with their Himyar tobacco.



Additional minor varieties of RH1, not presently listed in Scott, are possible, and based upon differences among the so-called "design-types" that exist in the 1917 Documentary stamp issue. These variations were discussed (Waggoner, 1990) in a 1990 paper on this issue.

The second series (1929) came into being as a result of the BEP changing the gauge of perforations used on revenue stamps. Consisting also of but a single stamp, RH2, this series differs from its predecessor only in being perforated 10. The base stamp thus is R251, the one-cent value in the 1928-29 Documentary series. No varieties have been reported.

Both RH1 and RH2 were produced (Annual Reports) in significant quantities. Table I shows the number and value of these stamps issued by the Bureau to Internal Revenue collectors during fiscal years 1919 through 1933. These data assume that all stamps delivered in fiscal 1929 and later were the perf 10 issue, and that only the perf 11 issue was delivered before that time. These assumptions may or may not be correct. The remarkable increase in the number of Cigarette Tubes stamps issued in 1932 and 1933 likely reflects the increased popularity of homemade cigarettes during the Great Depression,

The Series of 1933 — the third and last — was also the largest series since it consisted of two stamps. These large rose-colored stamps, designated RH3 and RH4, feature a common new design in a horizontal format and no overprint. Printed on watermarked paper and perforated 11 gauge, their values

are 1-cent and 2-cents, respectively. There are no known varieties. Issuance data on these stamps for fiscal years 1934 through 1945 are given in Table II. Here, it is assumed that only RH3 and 4 were issued during this period, an assumption that may or may not be correct.

Collectors of Cigarette Tubes stamps are well-aware that most used copies bear the two-line printed cancellation "A.F.T./KY." (Friedberg, 1989). No date is shown, although canceled stamps of the 1933 series sometimes include other abbreviations and/or dates. Whose cancellations are these?

The first initials are those of the Axton-Fisher Tobacco Company (Moody's, 1937). Formed in Louisville, Kentucky, in 1902 with Woodford F. Axton (1872-1935) as President, his brother, Edwin D. Axton (1874-1961) as Secretary-Treasurer, and George H. Fisher, a partner, the company was the successor to the Axton-Hilton Tobacco Company founded in 1899 in Owensboro, Kentucky, by the elder Axton. Both companies manufactured smoking tobacco, chewing tobacco, and cigarettes. The business prospered and, by 1935, Axton-Fisher had become the largest independent tobacco manufacturing company in this country, with annual sales exceeding \$28 million. Among their better-known products were Spud, Twenty-Grand and Clown cigarettes and Himyar cigarette tobacco. They also marketed more than a dozen brands of smoking and chewing tobacco in twist, plug and shredded form. In June, 1944, Philip Morris & Company purchased the physical assets of A.F.T.Co. and thereafter gradually acquired all of its outstanding stock. The Axton-Fisher Tobacco Company was formally dissolved in September 1947 (Waggoner, 1985).

On the smaller RH1 and 2 stamps, several varieties of Axton-Fisher precancellations are known. These include:

- (a) 2 mm sans-serif type, in blue, normal & inverted; in black, normal & inverted
- (b) 2 mm serif type, in black, normal & inverted
- (c) 2½ mm serif type, in black, normal

Additionally, the serif type overprints display variations within themselves. The (b) type is found doubled, with broken "T" and "O" and with no period after "CO," while the larger (c) type is found in two different spac-



ings, a wide (19 mm) "A.F.T.CO." containing 4 periods, and a narrow (15 mm) "A F T CO." that contains only the terminal period. Both of these cancellations are in black with normal placement.

Varieties seen on the larger 1-cent RH3 include the precancellation in:

(a) 2 mm sans-serif type, in black, reading up & down; in blue, reading down; and, in red, reading down. In all three cases, the two-line "A.F.T.CO./KY." appears twice on each stamp, oriented vertically, and spaced 15 ¼ mm apart. Figure 2 shows a block of nine of this stamp bearing the cancellation in black.

(b) 2 ½ mm serif type, in black, normal placement. A single, two-line, precancellation appears on each stamp, oriented horizontally. Additionally, some examples bear what appears to be a typewritten code in black. The author has stamps with codes A-3, D-29, D-31, L-29, O-3, S-2 and Y-3 in his collection. It has been suggested (Waggoner, 1994) that this notation is a freshness code, but the details of such a scheme are not known.

Figure 3 shows an example of this variety attached to a glassine envelope of cigarette tubes, as distributed by the Axton-Fisher Tobacco Company with its Himyar Tobacco. The package also bears the remnants of a red Wisconsin tax stamp of unknown denomination and title.

Interestingly, I have never seen the Axton-Fisher precancellation on a 2-cent RH4

Figure 4. An unopened box of Prince Henry cigarette tubes containing 100 tubes. The box is stamped with an uncanceled RH4.

stamp. Because such a stamp would be required only on either a package of cigarette tubes containing more than 50 standard-sized tubes, or on a package of king-sized tubes, this probably means that Axton-Fisher did not utilize such packaging.

The most common cancellation on this higher denomination stamp seems to be that of Gluckman & Strauch, Inc. of New York, New York. This company's overprint has been seen in various forms including:

(a) "G & S INC/2nd NY" in black (appears typewritten)

(b) "G & S Inc/2nd Dist NY" in black (appears typewritten)

(c) "G. & S. Inc./2nd N.Y." in purple, handstamped

(d) "G. & S. Inc./2nd N.Y." in black, handstamped but different

(e) "G. & S. Inc./SEP 1936/2nd DIST. N.Y." in purple, handstamped.

Other known precancellations on RH4 include:

(f) "Maxwell 2nd Dist. N.Y." in black, handstamped in very small letters, app 1 mm

(g) Illegible manuscript with handstamped "U.S. MARSHALL/NOV 5 1936" added in black on top of writing

(h) "2nd DIST. N.Y." in purple, handstamped in 5 mm serif letters.

Figure 4 shows an unopened box of Prince Henry cigarette tubes marketed by Gluckman & Strauch, Inc. Because it contains 100 tubes, it is stamped with the 2¢

RH4. The stamp is not canceled.

Several aspects of the usage of the Cigarette Tubes tax stamps have always bothered me. First, all tax legislation concerned with the question has grouped cigarette papers and tubes together, while taxing them separately. The 1917 act, for instance, levied (40 Stat., 314) taxes of ½-cent or 1-cent upon "cigarette paper made up into packages, books, or sets," depending upon the number of sheets in the package. Packages containing no more than 25 sheets each were exempt from this tax. As late as 1988, papers and tubes continued to be taxed (Code, 1988) separately. Has anyone ever seen a U.S. revenue stamp appropriated specifically to "cigarette papers"? I have not, but would be interested in learning that such a tax stamp exists.

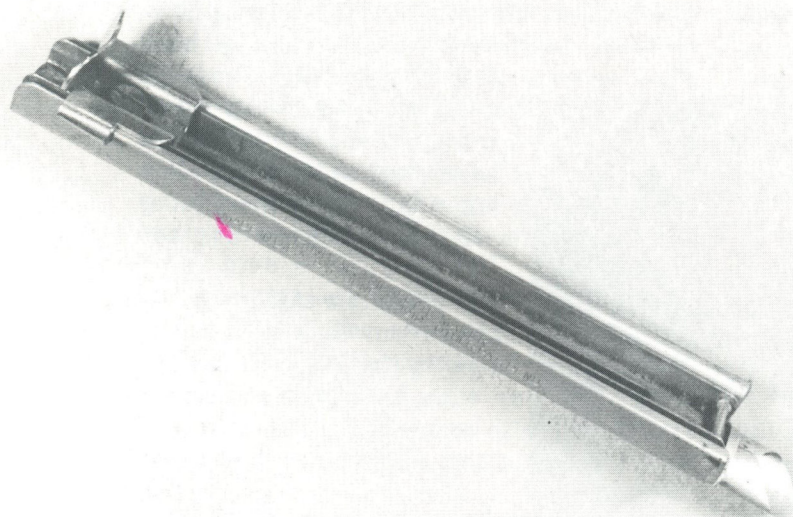
Second, what exactly is a "cigarette tube"? Aside from the discussion of tube length cited previously, neither Congressional acts nor the tax code defines the term. The Scott catalogue notes (Cummings, 1994) that:

"These stamps were for a tax on the hollow tubes of cigarette paper, each with a thin cardboard mouthpiece attached. They were sold in packages so buyers could add loose tobacco to make cigarettes."

There may be such tubes, but I have never seen one. None of the tubes I have examined have a mouthpiece attached; they are tubes of very thin paper, packaged flat as though they had been ironed lengthwise.

Finally, how does the smoker get tobacco into such a tube? I have seen men roll their own. In fact, there was a time when I could pour powdery Bull Durham out of its little white cloth sack onto a paper trough, wrap it around the tobacco filling, lick the exposed edge, and twist the resulting cylinder into a smokable cigarette. I never was able to do it with only one hand, and the filling operation always was accompanied by much spilling of the small dry flakes, but in the absence of "taylor-mades" the end result served the purpose. I also remember watching my father prepare

Figure 5. A "Himyar cigarette maker" used to fill cigarette tubes.



Birmingham, Alabama, laundry license tag

by John D. Bowman, ARA

This is a 1972 embossed metal license plate, presumably for a bicycle. It is lettered in red on a white background. It is headed "Laundry - Cleaners." I have no information on how or why this tag was used. I surmise that laundry and cleaning businesses used to deliver or pickup laundry using a bicycle or motorcycle. This license tag may have reflected a tax paid for such a vehicle used in this business. It measures three inches by five inches.



Canadian Revenue Newsletter—September 1998

Christopher Ryan leads off the September issue of the *Canadian Revenue Newsletter* with part three of "From the files of Revenue Canada: notes on the liquor stamps." This

issue has two additional major articles, "The 1932/33 red priced cigarette stamps of Imperial Tobacco" by John Harper and "Revenues that never were: the Ontario Betting Tax" by

Cigarette Tubes stamps and their usage (concludes)

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his own cigarettes using flat cigarette papers and Target tobacco. He used an apparatus made of sheet metal, several wooden dowels, and a strip of lightweight canvas. You could get one of these machines by sending your name and address, together with a specified number of Target coupons, to the tobacco company. Other companies offered their own machinery. But these devices did not use pre-formed tubes. (I acquired one of these machines, still usable, at a flea market recently, even though I quit smoking years ago.)

Another flea market provided the gadget seen in Figure 5 which answered my final concern. Stamped into the metal on one side is the phrase "HIMYAR' cigarette maker." I bought it because I recognized the Himyar name and knew its purpose; the dealer had no idea what he sold me.

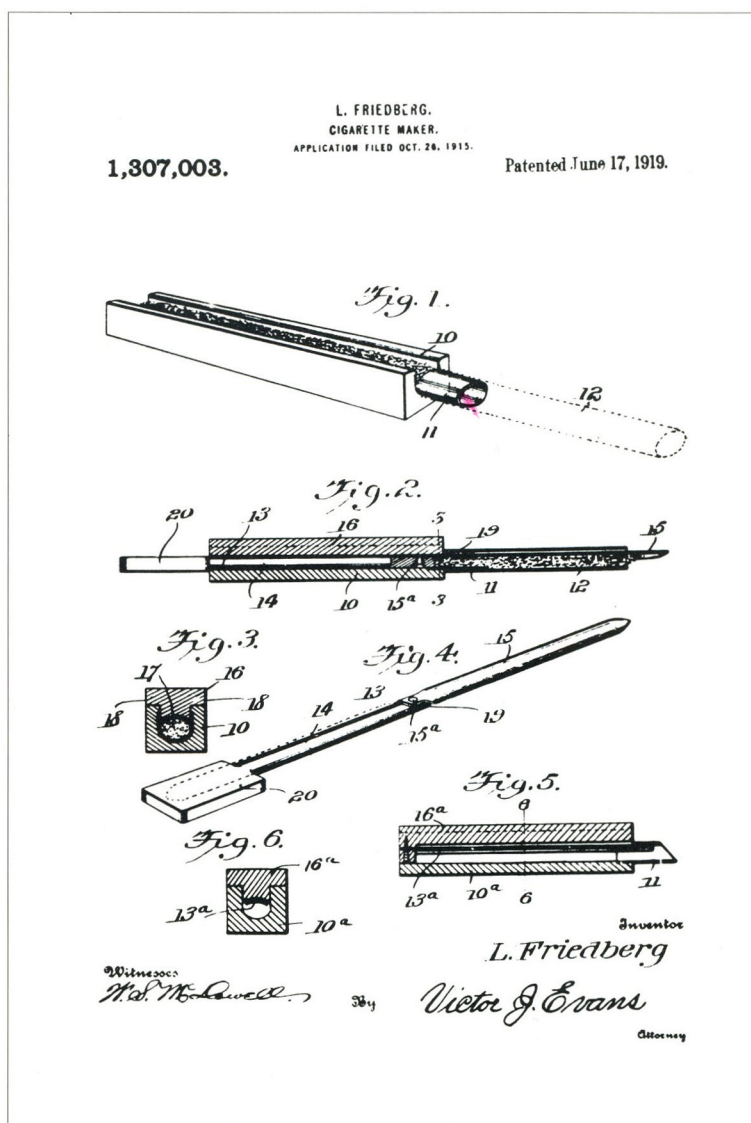
Below the name, a second line disclosed that the device had been patented on June 17, 1919. Armed with this information, I consulted Patent Office documents in the University of Georgia Library and found that Patent Number 1,307,003 had indeed been granted on that date to Louis Friedberg of Philadelphia, Pennsylvania, for a "Cigarette-Maker." Figure 6 shows the sheet of drawings submitted by Mr. Friedberg with his application. Other sheets describe the purpose and operation of this invention which had

"for an object to provide a device for quickly and efficiently making cigarettes.

"Among other features the invention comprehends a device that can be readily carried in the pocket and which is conveniently adapted to filling cartridges or tubes of paper or the like, with tobacco,..."

The description of the method of using this pocket machine is too lengthy to reproduce in its entirety here, but the operation reduces to the following steps. Tobacco is arranged in the trough (#10 or #10a in the drawings), covered with the movable curved stem (#15), and the whole compressed somewhat by a cover plate (#16 or #16a). One end of a cigarette tube (#12) is slipped over the tapered end of the holder (#11) and the stem is pushed (left to right in Fig. 2) into the tube, carrying the loose tobacco with it. The filled tube is then withdrawn from the holder as a complete cigarette.

Although I cannot document the transfer, this patent must have been consigned to



Axton-Fisher and the company had it manufactured for use with their Himyar tobacco and cigarette-tubes. I have no idea whether it was sold to smokers, or awarded in exchange for coupons or stamps like so many items were prior to WWII.

Like the majority of U.S. revenue stamps, those issued in connection with Cigarette Tubes are now obsolete. So, also, are the devices once used by individuals to fashion their own cigarettes, but we may yet study both the stamps and the machines in order to understand their purpose and use. Given the current bureaucratic attitude towards all things related to tobacco, we had best complete and document our studies while the artifacts still exist.

Figure 6.
Patent drawing for Louis Friedberg's cigarette-maker.

Christopher Ryan.

The *Canadian Revenue Newsletter* is published by the Canadian Revenue Study Group of the British North-American Philatelic Society. Membership in BNAPS is re-

quired to belong to the study group. For more information contact the group chairman Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul MN 55101.

Atalaya—Winter 1998-9

The Winter 1998-1999 issue of *Atalaya* features an article about "Bulgaria's 1878 Rural Post." These stamps are not widely known although they are listed in Melville's *Phantom Philately* and in Chapier's *Les Timbres de Fantaisie*. They were issued just as Bulgaria gained her freedom from the Ottoman Empire.

This issue of *Atalaya* also contains articles about the Exploration Line stamps of Colom-

bia, a column about coins-of-tradition, reviews of cinderella philatelic books and articles, and the latest cinderella news.

A sample copy of *Atalaya* is available from U.S. \$3 (dollar bills) or the latest issue plus ten back issues for \$15 from Christer Brunström, Kungsgatan 23, SE-302 45 Halmstad, Sweden. The Editor indicates he cannot accept checks due to high bank charges.

Birmingham, Alabama Street Tax

by John D. Bowman, ARA

Here are two tax paid receipts for street tax in the city of Birmingham, Alabama. The 1888 receipt has a control number printed in blue, while the 1889 receipt's is red. The City Marshall signed these receipts. Three dollars was a high tax to pay one hundred years ago. I do not know what these receipts taxed. Perhaps street vendors had to pay a business tax to sell their wares.

«RECEIPT FOR STREET TAX.»			
No.	690	Birmingham, Ala.	6/19 th 1888.
RECEIVED OF		B. F. Merrill	
Three Dollars, in full for Street Tax for the year 1888.			
\$	3.00	O. A. Pieper	City Marshal.

RECEIPT FOR STREET TAX.			
No.	462	Birmingham, Ala.	5/22 1889.
RECEIVED OF		B. F. Merrill	
Three Dollars, in full for Street Tax for the year 1889.			
\$	3.00	O. A. Pieper	CITY MARSHAL

Illegal reproduction of the Thompson private die medicine stamp (RS242) on postal cards (UX3)

by Andrew P. Ferry, ARA and Mercedes K. Ferry, ARA

In 1987, Richard Riley published an account of private die medicine stamps that had been reproduced illegally in the almanacs of several companies that used private dies (Riley, 1987). The practices in this regard of one of those companies, the R. C. & C. S. Clark Company, were amplified in a subsequent article (Ferry, 1987).

Dr. Riley remarked that, possibly as a result of murky referencing in the older literature, he had been unable to confirm the existence of any of these items other than those of R. H. McDonald (Dr. J. Walker's California Vinegar Bitters) and the Clark company. This sparked the publication in 1988 of two articles that described the illegal reproduction of the six cent private die stamp (RS 258d) of H. H. Warner & Co. in the company's almanacs and elsewhere (Webster,

1988; Ferry and Ferry, 1988). Webster (1988) reported the reproduction of this stamp in an almanac published in 1882 by the Warner company, the design being printed in black on orange paper. We reported the illegal reproduction of this stamp in a Warner almanac dated February 1, 1883 (the design being printed in black on pink paper); in a Warner almanac dated July 1, 1883 (the design being printed in black on white paper); and on a flier distributed by the company in 1883 (the design being printed in black on yellow paper) (Ferry and Ferry, 1988).

The illegal reproduction of the private die stamp of Oliver Crook & Co. in the firm's almanacs was reported in 1989 (Ferry, 1989), and in 1990 we described the illegal reproduction of the private die stamp of Radway &

Co. in the firm's almanacs (Ferry and Ferry, 1990). (In our paper, we reported the illegal facsimile reproduction of the Radway private die stamp on the inside of the back cover of the firm's 1873 and 1874 almanacs. Since that report in 1990, we have also found it printed in black, on yellow paper, on the inside of the rear cover of the Radway almanac for 1872.)

For some twenty-five years we have been greatly interested in the activities of John L. Thompson, Sons & Co., the proprietor of Dr. Isaac Thompson's Celebrated Eye Water (Ferry and Ferry, 1984). The private die revenue stamp used by this firm was first issued in January 1863, and is illustrated in Figure 1. It was the second private die medicine stamp to be printed, having been preceded only by the 1¢ red stamp of Dr. Herrick. The design measures 19.5 x 23.5 mm.

In the early 1980s, we happened upon a brief note by Herst (1978) in *The American Revenuer* pertaining to this company. (The title selected for that article, "An Unlikely Marriage," makes no mention of the subject of the article and exemplifies a practice that causes great difficulty for compilers of bibliographies and for other workers in the field of information retrieval. The "Marriage" that appears in the title of Herst's brief note has nothing to do with Thompson family relationships. Rather, it signifies the union of two philatelic subspecialties: postal stationery and revenue stamps.)

This suboptimally titled note turns out to be concerned with the reproduction of the Thompson stamp, in its exact size, design and color, on the back of a postal card (UX3). Herst remarked that he did not recall this ever having been written up before and that this finding might be "new to the record." But the single illustration that accompanies his article depicts the stamp itself (RS242), not

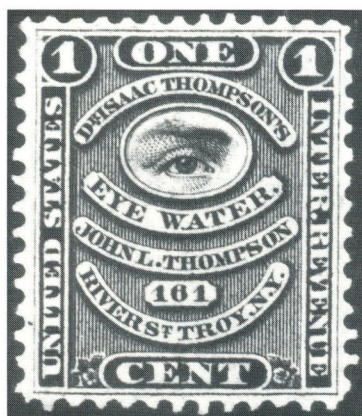


Figure 1. The private die medicine stamp of John L. Thompson, Sons & Co. (RS 242a).

the postal card bearing the illegal reproduction of the stamp.

Herst's statement that the proprietor of the firm was John L. Thompson of Troy, New York, is correct. But he then asserts that, "The relationship of the seller to that of the inventor has not been established, but no doubt they were related." Well, yes and no. Isaac Thompson was in the drug business in New London, Connecticut. His fifth child, Mary Perkins Thompson, married John Leland Thompson, a merchant of Troy, New York. Although Isaac Thompson and John L. Thompson had the same family name, they were not related. In 1830, Isaac Thompson sold the formula for his Celebrated Eye Water to John L. Thompson. Following the death in 1833 of his second wife, Isaac Thompson married Huldah Thompson of Poughkeepsie, New York. She was the elder sister of his son-in-law, John L. Thompson. Thus, Isaac Thompson's son-in-law became his brother-in-law! (Ferry and Ferry, 1984).

In the mid-1980s we had the opportunity to buy for our collection the first of these Thompson postal cards that we have seen. This prompted a re-reading of Herst's article. Our card bears on its message side an illegal re-

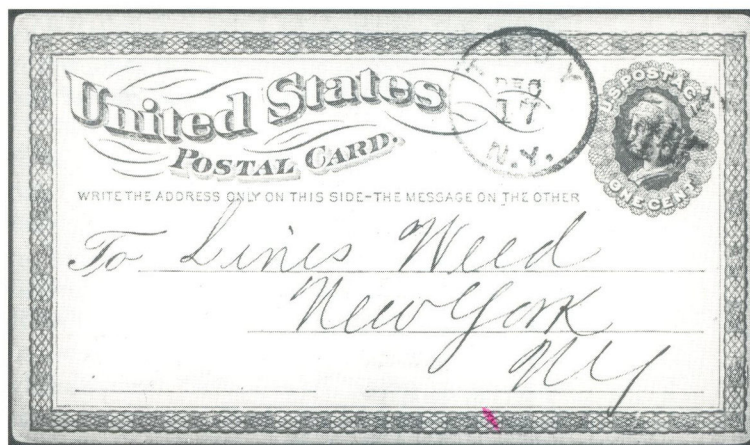


Figure 2A. UX3 postmarked Troy, N.Y. The postmark includes the date December 17th. The card is addressed simply to Linis(sic) Weed / New York / NY.

production of the revenue stamp and what is probably the same text as that summarized by Herst on the card he saw. There are some minor differences. We believe that Herst's transcription of the message side was not an exact recording of the information that appeared on the card.

Our card is also a UX3, and it bears a Troy, New York, postmark. The card Herst

Figure 2B. The Thompson firm's private die medicine stamp is depicted illegally on the card's message side

TEST OF COUNTERFEIT.

FACSIMILE OF PRIVATE STAMP

DR. ISAAC THOMPSON'S

Celebrated Eye Water.

ON ALL GENUINE EYE WATER

THOMPSON'S

IN CONSEQUENCE OF THE VARIOUS IMITATIONS AND COUNTERFEITS OF DR. ISAAC THOMPSON'S EYE WATER, the Genuine in future, will have a New Engraved Envelope, on which will be the likeness of the Original Inventor, Dr. ISAAC THOMPSON, New London, Conn., with a fac-simile of his signature; also the signature of John L. Thompson, together with a note of hand, signed by John L. Thompson, 161 River Street, Troy, N. Y. NONE OTHER CAN BE GENUINE.

CAUTION... BEWARE OF A SPURIOUS ARTICLE CALLED THOMPSON'S EYE WATER, signed J. Thompson, Bridgeport, Conn. It is in no way like the genuine.

PURCHASE ISAAC THOMPSON'S EYE WATER, LABEL ABOVE DESCRIBED. See that THE WRAPPER around each bottle has my signature; also that the NOTE OF HAND IS ON THE LABEL, AND ALSO MY PRIVATE INTERNAL REVENUE STAMP.

JOHN L. THOMPSON PROPRIETOR, TROY, N.Y.

described is said to have borne no date. The postmark on our card has no year date, but it does include the month and the day of the month: DEC 17.

Herst mentioned that the card he had at hand was postmarked Troy, New York, and was addressed simply to O. J. Ward, New York, New(sic) York(sic). He commented on how difficult it must have been for the postal authorities to deliver mail to a recipient whose address was presented in a manner so sparing in detail. We noticed immediately that our card had also been sent to an individual in New York City and that, again, no street address was given. The card was addressed to "H. J. Watson / New York / NY."

At the time, the fact that the last name of the addressee of our card began with a W, as did that of the addressee of the card described by Herst, escaped our notice.

Several years later we acquired another of the cards for our collection. It is illustrated in Figure 2. Again, it is a UX3 postmarked Troy, New York (Figure 2-A). And the date is, again, December 17. The postmark does not include a year date. As was the case with the two previously described cards, the addressee was an individual in New York for whom no address was given other than "New York / NY." This time, it did not escape our notice that the last name of the addressee also began with a W. His name is recorded as Linis(sic) Weed.

The message side of the card (Figure 2-B) bears the illegal illustration of the Thompson stamp and text that is identical with that on our first card, the one which was addressed to H. J. Watson. The reproduction of the stamp is printed in black, as is the boxed text beginning with the words, "In Consequence of...", and ending with "...REVENUE STAMP." The line surrounding this text is printed in light blue, as is all of the other lettering and decoration on this side of the card.

The only other one of these cards we have seen is an attractive copy that was offered for sale by Eric Jackson at NAPEX in 1992. He had the card displayed at his table so that the viewer observed the message side. The illegal illustration of the Thompson stamp and the text on the message side were identical with those on the two cards in our collection. Wondering whether the address side might bear a Troy, New York, postmark

dated December 17, and whether the card would have been addressed to a recipient in New York City whose last name began with a W and who would have no address given except New York / NY, we turned the card over.

We were not particularly astonished to see that the card (again, a UX3) had a Troy, New York, postmark with the December 17 date. It was addressed to "Jas Wood / New York / NY."

This card was sold by Mr. Jackson soon thereafter. It reappeared in the Christie's auction held on September 27, 1995, where it sold for a hammer price of \$420. The message side is illustrated in the catalog.

All three cards we've seen were addressed to individuals in New York City named Watson, Weed, and Wood, respectively. We have not seen the card described by Herst that was sent to someone in New York City whose name (Ward) also began with a W. The only other one of these cards we know of is the one of which Dr. Richard Riley sent us a photocopy in 1984. The message side is identical to those of the three cards we have seen. Because the photocopy he sent us in 1984 depicted only the message side, and because we were not then prescient enough to ask him to send us a photocopy of the address side, we don't know what might be found there.

Dr. Riley no longer has a photocopy of this card, or any material pertaining to it, in his files. He suspects that he never had the card in his collection and that someone may have sent him a photocopy of the card years ago for his comments.

One thing is for sure: the card of which Dr. Riley sent us a photocopy is not one of the two in our collection, nor is it the one sold by Eric Jackson in 1992 and by Christie's in 1995. In the photocopy of the card that Dr. Riley sent us in 1984, we note a tear in the superior border that extends from the margin into the letter S in the word *TEST*. None of the three cards we've seen is so affected. It is entirely possible that *this* card was the one addressed to O. J. Ward, as described by Herst (1978). And it may well be that it was Herst who showed the card (or a photocopy thereof) to Dr. Riley.

Before submitting this article for publication, and thereby illustrating this remarkable item in a philatelic journal for the first time, we decided to search the New York di-

rectories of the period to see what the four known addressees had in common, other than last names beginning with a W and the address New York / NY.

The postal card accorded Scott number UX3 was first issued on July 6, 1873. It was in use for little more than two years, having been replaced on September 28, 1875, by the card designated as UX4 in the Scott catalogue.

We decided that (assuming the postal cards had been used when current) the directories meriting the closest scrutiny would be those for the years 1873, 1874 and 1875. We decided to also search the directories that were issued several years before and after the above-mentioned dates.

The best directory for this purpose is *Trow's New York City Directory*. Our findings are summarized in Table I.

Table I

Summary of selected entries from Trow's NYC Directory, 1872-77

A. Trow's New York City Directory for the Year Ending May 1, 1872:

- Ward: Owen J. Ward is listed as a physician residing at 256 East Broadway; his office was at 213 Monroe.
- Watson: Horatio J. Watson's occupation is listed as "drugs"; his address is given as 136 Bowery.
- Weed: There is no listing for Linus Weed. (Elihu M. Weed is in the drug business at 170 William Street.)
- Wood: James Wood is listed at 2227 Third Avenue, his occupation being "drugs."

B. Trow's New York City Directory for the Year Ending May 1, 1873:

- Ward: Owen J. Ward is listed as a physician residing at 256 East Broadway.
- Watson: Horatio J. Watson continues in "drugs" at 136 Bowery.
- Weed: Linus Weed is not listed. (Elihu M. Weed continues in the drug business at 170 William Street.)
- Wood: The listing for James Wood is as before.

C. Trow's New York City Directory for the Year Ending May 1, 1874:

- Ward: Owen J. Ward continues as a physician residing at 256 East Broadway.
- Watson: Horatio J. Watson continues in the drug business at 136 Bowery.
- Weed: Linus Weed is now listed, for the first time. His occupation is recorded as "drugs." His workplace is 301 Seventh Avenue; home is at 106 West 24th Street. (Elihu M. Weed continues in the drug business at 170 William Street.)
- Wood: James Wood continues in the drug business at 2227 Third Avenue.

D. Trow's New York City Directory for the Year Ending May 1, 1875:

- Ward: Owen J. Ward's listing as a physician continues.
- Watson: Horatio J. Watson continues in the drug business at 136 Bowery.
- Weed: Linus Weed's occupation is given as "drugs." No business address is recorded; his home is now listed at 258 West 37th Street.
- Wood: James Wood continues in "drugs," at 2227 Third Avenue.

E. Trow's New York City Directory for the Year Ending May 1, 1876:

- Ward: The listing for Dr. Owen J. Ward is unchanged.
- Watson: Horatio J. Watson continues in the drug business, at 136 Bowery.
- Weed: Linus Weed is now listed as a "clerk" residing at 667 Eighth Avenue.
- Wood: The listing for James Wood is unchanged.

F. Trow's New York City Directory for the Year Ending May 1, 1877:

Linus Weed is not listed. The entries for Ward, Watson, and Wood are unchanged.

Comment

Study of the New York City directories confirms our suspicion that the Thompson firm had sent these postal cards to members of the medical profession (e.g., O. J. Ward) and to druggists (e.g., Watson, Weed, and Wood) as a direct mailing to advertise Dr. Isaac Thompson's Celebrated Eye Water and to warn them of counterfeits of this preparation that had appeared on the market.

We have seen the address side of three of the four cards. All were postmarked Troy, New York. Experts in postal history assure us that the markings are genuine. The postmarks on these three cards (no information is available about the postmark on the address side of the Ward card) bear the date of December 17th. No year date can be discerned with any certainty, but the Weed card (Figure 2-A) exhibits a smudged marking over the depiction of Liberty which, with a great deal of imagination, can be interpreted as an inverted "1873."

It is known that the postal card accorded Scott number UX3 was first issued on July 6, 1873. It was in use for little more than two years, having been replaced on September 28, 1875, by the card designated as UX4 in the Scott catalog. Assuming that the cards were used when current, it is most likely that they were mailed by the Thompson firm in December of 1873 or 1874. December of 1875 would also be a possibility if cards purchased before September 28th of that year were not mailed until December because of time constraints occasioned by the need to develop the design for the message side and to arrange for its printing.

Further support for the proposal that the cards had been mailed in either 1873, 1874 or (less likely) 1875 can be derived from observing the listing of Linus Weed in the New York City directories. His name does not appear in the 1872 or 1873 editions. He is listed for the first time (his occupation being given as "drugs") in the 1874 edition, which covers the year ending on May 1, 1874. This directory, therefore, was issued before May 1, 1873. Data for it probably were compiled in the first few months of 1873. Weed's occupation is again listed as "drugs" in the directory for the following year (the year ending May 1, 1875). But for the subsequent year (ending May 1, 1876) his occupation is given as

"clerk," rather than "drugs," and in the following year (ending May 1, 1877) he no longer appears at all in the directory. His brief listing in the New York City directories is contemporary with the period we regard as being the most likely time in which the mailing of these cards was accomplished.

We suspect that the Thompson firm was unaware that depiction of their revenue stamp in its exact size, design, and color was illegal. They may have noticed similar practices that had been recently undertaken by several other proprietary medicine firms in this regard (e.g., Oliver Crook & Co. (Ferry, 1989) in about 1871; Radway & Co. (Ferry and Ferry, 1990) in 1872; and by R. H. McDonald & Co., general agents for Dr. J. Walker's California Vinegar Bitters, in 1872). (In his article about the McDonald firm Riley (1987) depicted the illegal reproduction of the Walker stamp in the company's 1874 almanac. We have seen the same reproduction in an almanac issued two years earlier, in 1872.) It is most unlikely that the Thompson firm would flout the law by flaunting the design of their private die revenue stamp on a postal card where it would be readily available for all to see, including the federal postal authorities.

Why did the addressees on all four of the cards we know about have last names that began with W? Chance is an unlikely explanation. Although we can't prove it epistemologically, we suspect that the Thompson firm decided to target appropriate parties in New York City for their mailing, and that they assembled the names in alphabetical order. Because of the volume involved, they may have decided to not send the entire batch on the same day. As the cards addressed to individuals whose last names began with letters occurring early in the alphabet began to arrive in New York City, the attention of the postal authorities became attracted to this matter, and subsequently arriving cards (those addressed to individuals who had last names that began with letters occurring near the end of the alphabet (e.g., W) may have been confiscated and never delivered to the addressees. The route by which the surviving cards found their way to the philatelic market is unknown.

Finally, what about the addresses as written on the cards by the Thompson staff? They consist solely of the addressee's name, fol-

lowed by New York, N.Y. No street address or box number is provided. From time-to-time one does encounter covers from that era addressed in similar fashion, even to large cities such as New York and Philadelphia. It has been suggested that the addressing of covers in such a way probably signifies the intent of having the mail picked up at the general delivery window of the post office.

Although New York in the 1870s was a large city, it was not as big as the casual observer might believe. Since 1686, when the Dongan charter was granted, New York City had consisted of just the island of Manhattan. The first step in consolidating Manhattan with the surrounding communities did not occur until 1874, when three townships (Kingsbridge, West Farms, and Morrisania) which until then had been under the control of Westchester County were annexed by New York City. This area now constitutes part of the Bronx, one of New York's five boroughs.

So, in 1873, a letter sent to someone whose address was given simply as New York / N.Y. had nowhere to go except to the island of Manhattan. But by 1874, the three above-mentioned rural communities in what is now part of the Bronx would also have to be considered. In 1895, an extensive section of what is now the borough of the Bronx lying east of the Bronx River was also transferred from Westchester to New York City.

On January 1, 1898, New York City (consisting of Manhattan plus the land that had been acquired from Westchester County in 1874 and 1895, and which now constitutes part of the borough of the Bronx) annexed Queens, Staten Island, the city of Brooklyn, and the remainder of what would be called the Bronx. The resultant geopolitical entity, consisting of five separate boroughs, was designated "Greater New York" and constitutes New York City as it exists today.

Thus, in the early 1870s, New York City was a far smaller place than it is now. Delivery of a letter to someone whose address was given simply as New York / N.Y. was a far less daunting prospect than might be supposed by an individual who, in 1998, is not conversant with the fact that New York City as we know it now did not exist until just one hundred years ago.

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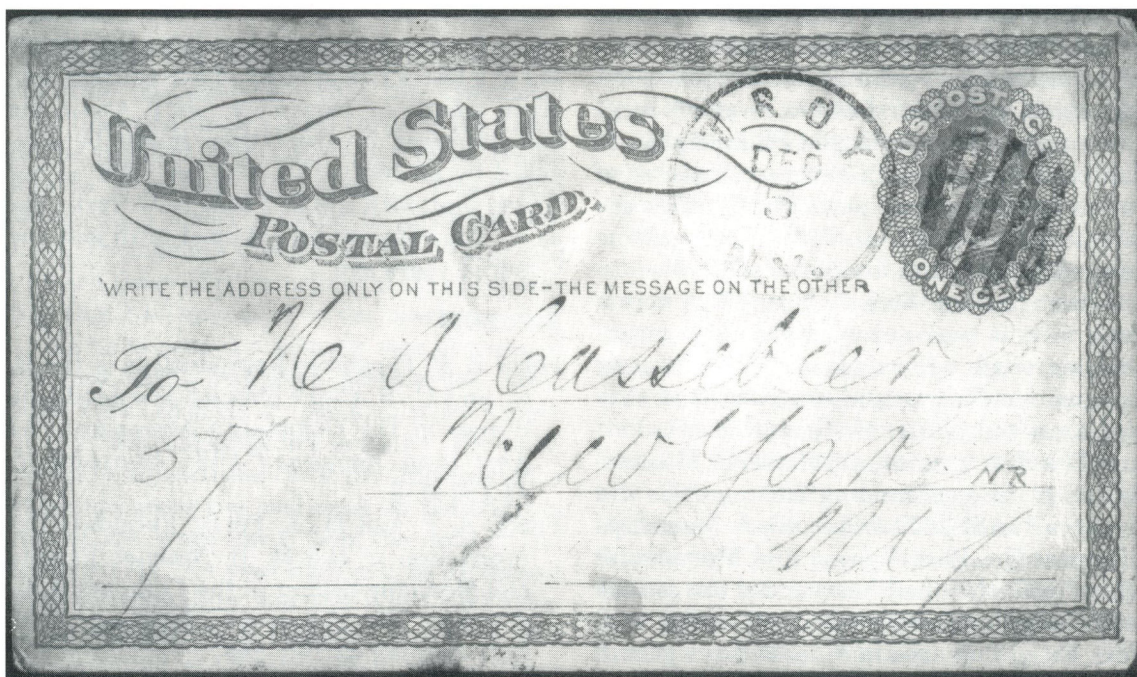
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Illegal reproduction of the Thompson private die stamp—an addendum

On July 17th of this year (1998) we remarked to a colleague that we had just finished writing this article and that we were preparing to send the manuscript to *The American Revenuer*. He replied that he had seen one of these postal cards with the illegal representation of the Thompson stamp in material that was sold at the Robert A. Siegel

Auction Galleries in New York just two days previously. It was part of a large balance lot that went for a hammer price of \$21,000. Our colleague had not made note of to whom the postal card was addressed.

The card was part of an old-time collection that had lain dormant for some twenty years or more following the collector's death. We



thought that it might well turn out to be the very same card described briefly by Herst in 1978, the one that was addressed to O. J. Ward.

We managed to acquire this card several weeks later. The message side bears the same design as did the other cards mentioned in our article (Ward, Watson, Weed, and Wood). The address side is shown in the accompanying illustration. The card is postmarked Troy, New York, and was addressed to someone located in "New York / N Y." But the individual's last name did not begin with a W. Rather, it began with a "C"! His name was H. A. Cassebeer.

We immediately consulted Trow's New York City Directory for the Year Ending May 1, 1874, and the one for the year ending May 1, 1875. Henry A. Cassebeer's occupation is listed as "drugs," and his business was located at 57 Fourth Avenue. This street address accounts for the "57" we had noted on the far left of the second line of the address as written on the postal card. Perhaps this was to distinguish this individual from his son, Henry A. Cassebeer, Jr., who was Secretary of the firm but whose location was at 17 University Bldg.

Although initially we were a bit crestfallen

upon seeing that the addressee's last name did not begin with a W, we were most pleased to observe the date of the postmark: December 5th. In our article, we remarked that all three cards we have seen (Watson, Weed, and Wood) had been postmarked December 17th. We postulated that the Thompson firm sent the cards out in alphabetical order and that, because of the volume involved, they may have decided to parcel them out alphabetically over a span of days. The "W" cards we've seen were all postmarked December 17th, and in our article we proposed that by the time they began to arrive in New York City, postal authorities had been alerted to the problem and were looking for them. The most recently discovered card, sent to a druggist whose last name began with a C, was presumably among the first to have been mailed from Troy, and bears an earlier postmark (December 5th) than did those that were mailed to individuals whose names began with W, a letter near the end of the alphabet. Those cards were postmarked December 17th. So, the finding of a December 5th postmark on a card addressed to H. A. Cassebeer provides some underpinning for several of the hypotheses we proposed in the article.

Cal-Rev gathered in San Francisco

The California Revenuers met September 26 at the Holiday Inn in San Francisco. Associate Joe Ross was the main speaker. He presented "A tax on knowledge," a tax in Great Britain instituted with the Act of 1712 placing taxes on any kind of paper.

The tax was an effort by Queen Anne's government to end the expensive War of Spanish Succession and to counteract political criticism by stifling the press. Anyone who evaded the tax could be prosecuted as a smuggler not as a libeler. Before printing could begin, blank paper had to have the government tax stamp embossed into it. The tax persisted for the next 100 years. Initially it was a half-penny; over time it was increased — usually a half-penny at a time — until in

some cases the tax would be equal to the cost of the newspaper.

The whole point was to keep the public from reading. One could not even lease a newspaper from the purchaser without breaking the law. This tax was also on almanacs and pamphlets. Peasants were unable to receive newspapers so many could not learn to read. The tax kept the flow of information to a crawl.

Cal-Rev's December meeting will take place at Penpex in Redwood City on December 5. In January, the Philatelic Library will be the site of their meeting. For more information call Jerome Lurie any time at 925-682-3020.

Paper fold on R6c pairs

by Richard Sheaff, ARA

Two pairs of Scott R6c, the 2¢ First Issue Bank Check, are shown here. The vertical pair has a pre-print paper fold running horizontally above the 2s and below the U.S. INTER. REV. panel. The left stamp of the horizontal pair has a large crooked left and top margin, missperforated as the result of a paper fold. They have the same cancellation. Are they from the same sheet?



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The American Revenue Association

President's Letter

October 1998

George McNamara, the ARA Librarian for 21 years has transported the ARA Library to his successor, Chris Steenerson. His address is Box 1818, Broomfield, CO 80038-1818. George has done a fine job and ARA members are thankful for the many years of faithful service.

Those years have often been made difficult by us members. We sometimes have gotten impatient when the requested publication didn't appear on our doorsteps in a week's time. Never mind that our request was sent because we saw an article in TAR that described the publication. Never mind that four other ARA members read the same article and requested the same publication from the ARA Library.

Many of our library books have received rough treatment from our membership who took them off to their places to work and had their secretaries make a xerox copy of complete books (in violation of the copyright laws!). All this to avoid the purchase a copy of the very same book for our philatelic libraries. Some have held on to the books for lengthy periods of time, requiring the follow-up of the Librarian to remind us of our inattention to the return of the library materials. Meanwhile we were robbing our fellow ARA members of timely access to the very same works.

Our new Librarian has some ideas about some expansion of services to our members, improving access to the information that members seek. That will take time to develop and implement. But we will look forward patiently to improved access to information.

Last month I mentioned Internet auctions. There are several auctions currently active, although I have mentioned only the one with which I am personally familiar. Let me add some cautionary comments about buying at auction, especially in venues out of the mainstream of the hobby. Some auction houses do a wonderful job of describing and estimating the value of unusual revenue material that is not listed in the Scott Specialized. One of the

persons (non-ARA member) who lists a fair number of non-Scott revenues on Ebay (<http://cayman.ebay.com>) apparently doesn't have a clue about the value of his material. So at times he starts the bidding at a trivial amount (say \$2) and it finally sells at more than fifty times the opening bid. At other times no one bids on this individual's items because the opening bid is ten times its retail value. It becomes essential that if you are going to participate intelligently either as seller or buyer in these auctions you must know the material.

To own a new discovery is a strong desire of many revenue stamp collectors. What is one to do when first issue items that are not listed in the Scott Specialized are offered in an Internet auction? Should you bid on an imperforate or a part perforated 6 cent inland exchange (Scott R30) which is only listed in the fully perforated "c" variety? Just how is one to assess an offering of an unlisted variety in such a studied area as the first issue? Will the owner refund the purchase price if the item does not get a good certificate from the one of the established expertizing services. Ebay and the other Internet auctions are places where the buyer must be wary. I have made a few satisfactory purchases, but I have stayed away from some obviously "manufactured" rarities. On the one hand I want to laugh at some of the listings. But then I see that someone is bidding substantial sums for these items. And then my chuckle turns sour.

So my advice is to know the stamps that you collect. Read all that you can on the subject, your society journal, books, and other philatelic publications. This is the very reason that Richard Riley began the monumental task of indexing the revenue literature, so that we could benefit from the wisdom of prior philatelic generations and articles that have been published in other periodicals. Which brings me back to the subject with which I began this letter, the ARA Library. Use it responsibly.

Ron Leshner, ARA President

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.

Jan B Dryselius 5551, 2401 Fountainview, Suite 520, Houston, TX 77057, by Eric Jackson. Collector/dealer, JBD Stamps—Worldwide, Cinderellas, All US, Sweden, Literature.

Philip Koelsch 5552, 226 Worden St, Portsmouth, RI 02871, by Eric Jackson. US 1898, including cancels, varieties, on documents.

Axel K Olsson 5550, 2945 Penbina Hwy, Westminster Court, #612, Winnipeg, MB R3T 3R1, Canada, by Matthew Bennett. US documentary, proprietary, wines, first 3 issues; Hong Kong.

Richard Reece 5553, 7425 Old State Road,

Evansville, IN 47710, by Richard Friedberg. All US.

Highest membership number assigned on this report is 5553.

New Members

Numbers 5538-5549

Application for Reinstatement

Daniel L Gorton 4373, 25B Union St, Concord, NH 03301, by Secretary. "Semi-Professional Philatelist"—Canada, US, Imperial Russia.

Life Membership Approved

LM20 (4969) MW (Bill) Kirkpatrick, Jr

Membership Summary

Previous membership total.....	1299
Applications for membership	4
Application for reinstatement.....	1
Current membership total (10/12/98)	1304

The Editor notes...

...that since the last issue of this journal has appeared. word has been received from three other philatelic shows where 1997 volume of *The American Revenuer* was entered in literature competition. At Praga 1998 in the Czech Republic (September 10-13) a Large Vermeil was received; at Nordia 98 in Odense, Denmark, (October 16-18) a Large Vermeil was received; at Italia 98 held in Milan, Italy, (October 23-November 1) a Large Vermeil with Felicitations was received; and at Chicagopex 98 (November 6-8) a Gold with Felicitations and a special award (Best Periodical) was received. Praga and Nordia were world class international shows judged under FIP standards; Italia was held under FIP patronage. For a periodical to receive a national level Gold is quite uncommon, for a periodical to receive a Large Vermeil is quite rare. These awards may be in part due to a changing attitude toward the area of revenue stamp collecting; they are most certainly due to the high quality of the articles provided by our ARA members and especially to the efforts of Richard Riley. In both instances where Felicitations of the

Jury was extended, it was because of Riley's literature handbook.

...that Michael E. Aldrich, Inc. (Black Diamond Mail Sales, Michael E. Aldrich Auctions and ABC Auctions) has moved from St. Paul, Minnesota, to Arizona. Their new address is Box 5089, Carefree, AZ 85377. They can also be reached by phone at 602-488-1616, by fax at 602-488-1684, by e-mail at <aldrich@az.rcmi.net>.

...that Eric Jackson (Box 728, Leesport PA 19533-0728 or <ejackson@epix.net>) has released his 40 page Autumn '98 Price List of United States Revenue Stamps. The fine print lists thousands of stamps and revenue stamp related literature by the hundreds. A new newsletter feature includes an article by Ron Leshner about the \$1.60⁴/₅ Wine stamp. Write for a copy if you have not already received a copy.

...that our 1999 dues notices are now being processed and will be in the mail before this issue is mailed. Except for life members and those who joined after July 1 this year, you will not receive the January issue of TAR unless your dues are paid.



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MAIL AUCTION #136

CLOSING DATE: January 13, 1999

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(*).

UNITED STATES Scott Catalogue Numbers

1	Documentary R685 F PHOTO	175.00
2	Stock Transfer RD230 VF PHOTO	165.00
3	RD231 VF PHOTO	140.00
4	RD257 VF crease PHOTO	85.00
5	RD258 cut cancel, F-VF PHOTO	350.00
6	RD260 cut cancel, VF PHOTO	55.00
7	RD283 VF PHOTO	100.00
8	RD286 cut cancel, VF	55.00
9	RD303 F	15.00
10	RD309 F-VF PHOTO	80.00
11	RD311 cut cancel, VF PHOTO	400.00
12	RD312 cut cancel, F-VF	40.00
13	RD333 F-VF	35.00
14	RD334 F-VF PHOTO	165.00
15	RD335 VF PHOTO	75.00
16	RD338 cut cancel, VF PHOTO	75.00
17	RD361 F-VF PHOTO	75.00
18	RD364 cut cancel, F	60.00
19	RD365* F-VF	30.00
20	Wines and Cordials RE19* F	47.50
21	RE56 VF crease	40.00
22	RE57 VF crease	50.00
23	RE58 VF crease	45.00
24	RE59 VF crease	140.00
25	RE81* F-VF	30.00
26	RE125* F-VF	7.00
27	RE130* F-VF	6.00
28	RE137* F-VF	6.00
29	RE143 F-VF PHOTO	65.00
30	RE188* F-VF PHOTO	90.00
31	RE194* F-VF PHOTO	120.00
32	RE198* F	30.00
33	RE198b* F-VF PHOTO	75.00

Beer Stamps Scott and Priester Catalogue Numbers

34	REA3a (3C) F margin nick, small faults	35.00
35	REA22 (23A) F	15.00
36	REA30* (31) F small tears in top margin	20.00
37	REA31* (33) F light crease	10.00
38	REA58 (64) F creases, tiny hole	45.00
39	REA62 (68) F	5.00
40	REA63 (69) creases	15.00
41	REA67 (73) F	10.00
42	REA76a (84A) F light crease, small repair in left margin PHOTO	125.00
43	REA79c (87C) F small faults	12.50
44	REA79d (87D) F	10.00
45	REA86 (94) F	2.50
46	REA93 (98) F small faults	5.00
47	REA99 (111A) F PHOTO	75.00
48	REA100 (112A) F-VF creases	3.00
49	REA108 (127) F corner crease	10.00
50	REA110 (129) F creases, small tear	17.50
51	REA124c (152C) VF internal tear	3.50
52	REA162 (190B) F	5.00
53	REA177a (197) VF	7.50
54	REA178Ab (199) VF	7.50
55	REA179 (202B) VF faint stain	15.00
56	REA182 (208a) VF crease, thin and stains	75.00

TAXPAID REVENUES Springer Catalogue Numbers

57	Cigarette TA14 F-VF PHOTO	8.00
58	TA71a VF a bit faded, pinhole PHOTO	8.50
59	TA99a* VF PHOTO	3.50
60	TA119 F PHOTO	5.00
61	TA120 variety, overprint in black, F PHOTO	6.50
62	TA130 VF crease PHOTO	4.00
63	TA160a VF thin	3.00
64	TA175a F-VF crease ending in small tear PHOTO	7.00
65	TA351b VF crease and stain	3.50
66	TB12 VF PHOTO	4.00
67	TB25b F-VF small faults PHOTO	6.00
68	TB138 VF crease	1.50
69	TB139 VF	2.00

70	TB141 VF	2.75
71	Cigars TC127A* VF	15.00
72	TC128A* F-VF	20.00
73	TC129* VF	10.00
74	TC146 VF small repair, thins	4.00
75	TC190 VF small creases PHOTO	4.00
76	TC205 VF crease	2.50
77	TC263 F-VF PHOTO	8.00
78	TC302 VF creases	3.00
79	TC315 VF full repaired tear	6.00
80	TC369a VF small faults	3.50
81	TC382a perfin, F	3.00
82	TC391a perfin, F-VF PHOTO	9.00
83	TC393a F-VF thin	3.50
84	TC396a perfin, F-VF small faults	3.50
85	TC434b perfin, VF	3.00
86	TC448b perfin, F-VF small thin PHOTO	5.00
87	TC453b VF small sealed tear PHOTO	8.00
88	TC457b* VF PHOTO	25.00
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94	TC647a VF full repaired tear	7.50
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96	TC655a F-VF thins	5.00
97	TC668a VF thin	8.00
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99	TC713a F-VF	2.00
100	TC722a perfin, VF crease	2.00
101	TC733a VF creases	7.50
102	TC754a F-VF crease, thins	2.00
103	TC772a perfin, F-VF thin spots	2.00
104	TC803a VF crease	3.50
105	TC808a perfin, VF full repaired tear	3.00
106	TC832a F-VF PHOTO	8.50
107	TC838a F-VF creases	2.00
108	TC890b perfin, VF	4.50
109	TC903a perfin, VF creases	4.25
110	TC919a unlisted, Series 113, Class C, 25 Cigars, F-VF	----
111	TC953a VF small thins	2.75
112	TC978a VF creases	4.00
113	TC1002a VF creases, small thin	3.50
114	TC1025a VF creases	5.00
115	TC1083b VF creases	3.00
116	TC1109b VF light crease	4.00
117	TC1166b F	6.00
118	TC1172a VF PHOTO	15.00
119	TC1253a VF crease	10.00
120	TC1264a F thin spots	5.00
121	Cigar Specimens TC293 blue SPECIMEN overprint, VF PHOTO	----
122	TC359 blue SPECIMEN overprint, F-VF	----
123	TC361 red SPECIMEN overprint	----
124	TC363 red SPECIMEN overprint, F	----
125	TC364 red SPECIMEN overprint, F	----
126	Cigars for Export Series of 1878, punched remainder, VF	----
127	Small Cigars TD17a F-VF full repaired tear	8.00
128	TD31 VF	2.00
129	TD80a VF light crease PHOTO	7.50
130	TD83a VF light crease PHOTO	20.00
131	TD101a VF	7.50
132	Snuff TE50 VF thins	6.00
133	TE56 F-VF thin, creases	7.00
134	TE59 F thin, creases	9.00
135	TE175a VF creases PHOTO	7.50
136	TE212a VF PHOTO	12.50
137	TE213c VF PHOTO	16.00
138	TE215c F-VF PHOTO	18.00
139	TE229c F-VF	4.00
140	TE271Ba F-VF crease	2.00
141	TE274Db VF	2.00
142	TE320 F tiny faults PHOTO	8.00
143	TE323 F creases, small tear and faults	6.00
144	TE459a F-VF	5.25
145	TE486a F-VF corner thin, creases	15.00
146	TE505a VF light crease	10.00
147	TE705a VF	2.75

148	TE705b F-VF corner crease	2.75
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157	TE955b F-VF thin	3.75
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160	TF3 VF light stain PHOTO	6.00
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163	TF531 punch cancel, F crease	6.25
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165	TF552 unlisted, Series 111, ½ lb., cut cancel, VF thin PHOTO	----
166	TF563 punch cancel, F crease	6.00
167	TF572 VF corner crease PHOTO	5.50
168	TF574 vertical strip of five, VF tiny corner crease	4.25
169	TF578A unlisted, Series 112, ½ lb., cut cancel, VF PHOTO	----
170	TF588 punch cancel, VF crease	5.00
171	TF599 vertical strip of five, F-VF	3.75
172	TF607 F-VF	4.00
173	TF624 block of four, VF	4.00
174	TF637 VF crease	3.50
175	TF628A unlisted, Series 114, ½ lb., F-VF PHOTO	----
176	TF654 VF	5.00
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179	TF682 VF crease	4.00
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181	TF703 F thin	2.75
182	TF709 unlisted, Series 117, 5 lb., punch cancel, VF small sealed tear PHOTO	----
183	TF728 unlisted, Series 118, 3 lb., F-VF PHOTO	----
184	TF746A unlisted, Series 119, 3 lb., F crease resulting in small hole PHOTO	----
185	Tobacco Strips TG9* VF light crease PHOTO	5.00
186	TG15A TSM plate #8, VF thins	10.00
187	TG46A VF	2.00
188	TG47A F-VF thins	2.25
189	TG75A F thin spot	1.50
190	TG103P3 plate proof, india on card, VF	----
191	TG105A VF light creases	3.50
192	TG132C VF creases	2.00
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195	TG178B VF creases	2.25
196	TG373a VF light creases	1.60
197	TG872A District Handstamp in violet on 3 oz Series 121, F-VF thin, nick in right margin	----
198	Customs Cigarettes TBC1db VF appearance, faults	6.00
199	TBC2dc F-VF	5.00
200	Customs Cigars TCC13 black h/s "EXPORT" F, repaired tears, small faults	15.00
201	TCC36 VF	2.50
202	Customs Baggage Labels Four different self-adhesive booklet panes of four, red, green, black, and orange, VF	----
203	Alcohol Warehousing Stamp Series 1949, VF creases	----
204	Distilled Spirits for Export Blue Export bottle stamp, mint, VF PHOTO	----
205	Oleomargarine FB31a VF	10.00

SPECIAL TAX STAMPS

206	Retail Dealer in Fermented Malt Liquors 1935 F-VF tack holes, creases	----
207	Retail Dealer in Fermented Liquors 1934 F-VF tiny corner nick	----
208	Retail Liquor Dealer 1935 VF light creases	----
209	1936 VF tack hole, light crease	----
210	Retail Dealer in Opium, Etc. 1934 F-VF light foxing	----
211	1935 F-VF tack holes, light foxing	----
212	1936, F-VF tack holes, light foxing	----
213	1937, VF tack holes, light foxing	----
214	Wholesale Dealer in Opium, Coca Leaves, Etc. 1933, F-VF wrinkles, small tear	----
215	Dealer in Manufactured Tobacco 1874, punched remainder, VF few margin nicks and tears	----
216	1876, VF crease	----
217	1878, punched remainder, VF	----
218	1881, VF crease, minor edge faults	----
219	1883, punched remainder, VF	----
220	1887, VF creased, edge faults	----
221	1888, F crease, top and bottom margins reduced	----
222	1874, punched remainder, F-VF	----
223	1875, punched remainder, VF	----
224	1878, punched remainder, VF minor edge faults	----
224	1879, punched remainder, VF minor edge faults	----
226	1875, faulty	----
227	1876, F-VF tack holes, top margin reduced	----
228	1878, F-VF creases, edge faults	----
229	1882, F-VF fly specks	----

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Over 800 battleship (R161-R172 and RB20-RB31) plate number singles for sale or trade. I am always a buyer of any revenues, possessions, and newspapers (PRs) plate number material. Steve Witting, Box 2742, Springfield, MO 65801-2742. *1453*

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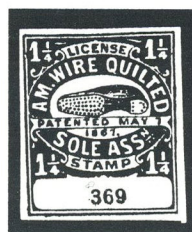
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