



The American Revenuer

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In 1955 the Honey Industry Council of America issued these stamps to indicate payment of a check off for promotional use. More about these stamps, inside, page 88.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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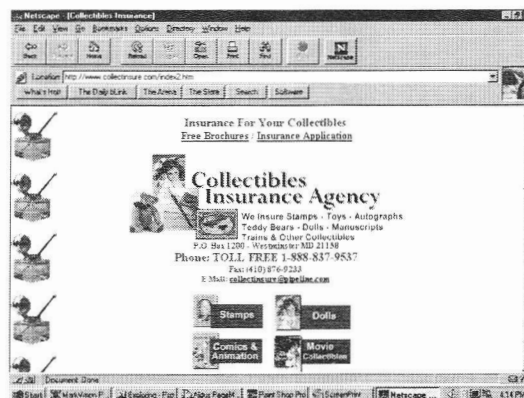
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A facsimile of Ayer's 4¢ blue diecut stamp RS9d. For more about Ayer's facsimile stamps see page 90.

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The Honey Industry Council of America Stamps

by Kenneth Pruess, ARA

In 1955, beekeepers in the United States levied a voluntary tax on honey to obtain funds for honey promotion and research. Honey producers and dealers were each asked to pay 1¢ per 60 pounds (5 gallons), with all money given to the Honey Industry Council of America. The history presented here is based on short notes and ads found in the beekeeping literature. This tax became effective 1 August, 1955 (Honey, 1955). But instead of calling it a "tax", it was referred to as the "check-off" program. Two sets of stamps were prepared (Figure 1):

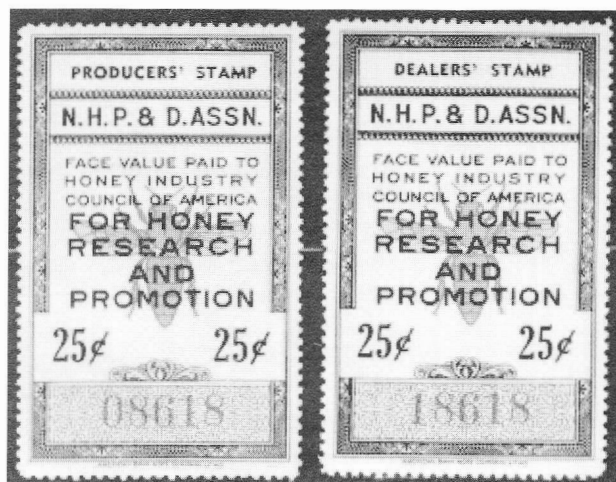


Figure 1.
1955 Producers' and Dealers' stamps.

Producer's, printed in blue with red bee
25¢, 50¢, \$1, \$2, \$5

Dealer's, printed in brown with red bee
25¢, 50¢, \$1, \$2, \$5

Stamps have the imprint of American Bank Note Company. Specimens exist of all stamps in the first issue. Stamped "specimen" in blue and punched with a round hole, they also lack perforations between stamps and selvage. Actual stamps are from sheets perforated 12 1/2 on all four sides. Sheet size is still unknown, but was 5 x ??.

Because the tax applied only to commercial beekeepers who produced large amounts of honey which was sold wholesale to dealers, lower denominations were not prepared. Stamps were sold to dealers who were ex-

pected to affix both the dealer's and producer's stamps to the remittance notice given the producer. Thus stamps were used as a receipt for the contribution made by each.

Because relatively few firms participated in the program, receipts fell far short of expectations. The tax was increased to 2¢ effective April 1, 1960 (Moffet, 1960). In 1962, at the meeting of American Beekeeping Federation, an increase in the tax to 3¢ per 60 pounds was approved (Grout, 1962). Root (1962) cites the new rate but illustrates old stamps. Two new sets of stamps were prepared in a modified design (Figure 2).

Producer's, blue with red bee

25¢, \$1, \$5

Dealers's, brown with red bee

25¢, \$1, \$5

There were two printings, 1962 and 1965 (Council, 1965), with the 1962 issue first pictured in an ad in 1963 (American, 1963). Both printings were by Shelbyville Publishing Co., Shelbyville, Tennessee. It is unknown if there were any differences between these printings, but those in my possession are ungummed in vertical coils of unknown size, roulette 9 1/2 between stamps, and were simply sent to the producer when he sold honey to a participating dealer. It was reported (Council, 1965) that some cooperating industry participants were adding stamps to their mail to help publicize the program, suggesting the possibility that one printing was gummed.

Sale of stamps was inadequate to fund a meaningful program and the program was discontinued in early 1971 when the Honey Industry Council could no longer pay for even one person in a small office (Institute, 1971; Rodenberg, 1971). The last ad which I found (American, 1971) referring to stamps also appeared near that time. All of these stamps seem quite scarce, but some may still reside in the files of beekeepers. A search of commercial beekeepers in your state just might be productive, but I had no success in Nebraska. Small producers who bottled and sold their own honey at retail probably never participated in the program.

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Grout, R. A. Sidelights of the Biloxi convention. *American Bee Journal* 1962 March; 102:90.
Honey packers and dealers launch assessment program. *American Bee Journal* 1955 August; 95:330.
The Institute goes on. *Gleanings in Bee Culture* 1971 May; 99:179.
Moffet, J. O. The Federation. *American Bee Journal* 1960 March; 100:107.
Root, J. The 3¢ check-off. *American Bee Journal* 1962 May; 102:181, 183.
Root, J. The three-cent check-off. *Gleanings in Bee Culture* 1952 April; 90:220, 255.
Rodenberg, H. American Honey Institute closes. *Gleanings in Bee Culture* 1971 March; 99:98, 111.



Figure 2. The Producers' and the Dealers' stamps from the 1960 series of honey checkoff stamps.

The Impressed Duty Stamps of Great Britain: a priced catalogue of embossed non-adhesive fiscal stamps (1694 to the present time), 3rd edition, by Josef Schonfeld, William A. Barber and A. Frank Brown (ISBN 0-9613725-4-0). 375 + xxv pages, 8.5 x 11 inches, card cover, plastic comb binding, priced, illustrated. Published by William A. Barber. Available from William A. Barber (804 Sugar Maple Lane, Chesapeake, VA 23322) for \$36 postpaid (dealer discount for five or more copies) or from A. Frank Brown (7 Newland Road, Droitwich, Worcs. Eungland WR9 7AF, U.K.).

This work traces its roots back to the 1970 and 1972 volumes by Samuel B. Frank and Josef Schonfeld. (A third 1974 volume covered Ireland which is not included in the current work but will be a future separate publication.) William Barber drew the illustrations and Marcus Samuel copies the official records contained in over two dozen registry books at Somerset House in London. These records covered 1711 through 1923 and form the core of data from which this catalog has evolved.

The second edition was authored by Samuel Frank, Josef Schonfeld and William

Barber. This edition was comprised of one volume and was published in 1981. It did not include the issues of Ireland.

Earlier records back to 1694 do not exist. A. Frank Brown has pieced together much of this information by examining various archives including those housed in County Record Offices and churches. His work has lead to the documentation of many previously unreported dies and styles. His research has also yielded much information about dates of usage and he has made additional extractions from the official Somerset House and Stamp Office, London, records.

The third edition contains listings for many new dies put into use since 1981 including hundreds of dies up to £1,000,000.

The catalog is divided into three parts. The first part consists of stamps that do not have an inscription of a specific duty. These are known officially as unappropriated dies and to philatelists as General Duty dies.

The second section (Part IA) consists of the decimal currency issues since 1971. These dies include "new pence" values abbreviated "p."

The third section, Part II, lists the appropriated dies known to philatelists as Special

Literature/page 99

Literature in review

Facsimile labels of the J. C. Ayer & Co. medicine tax stamps

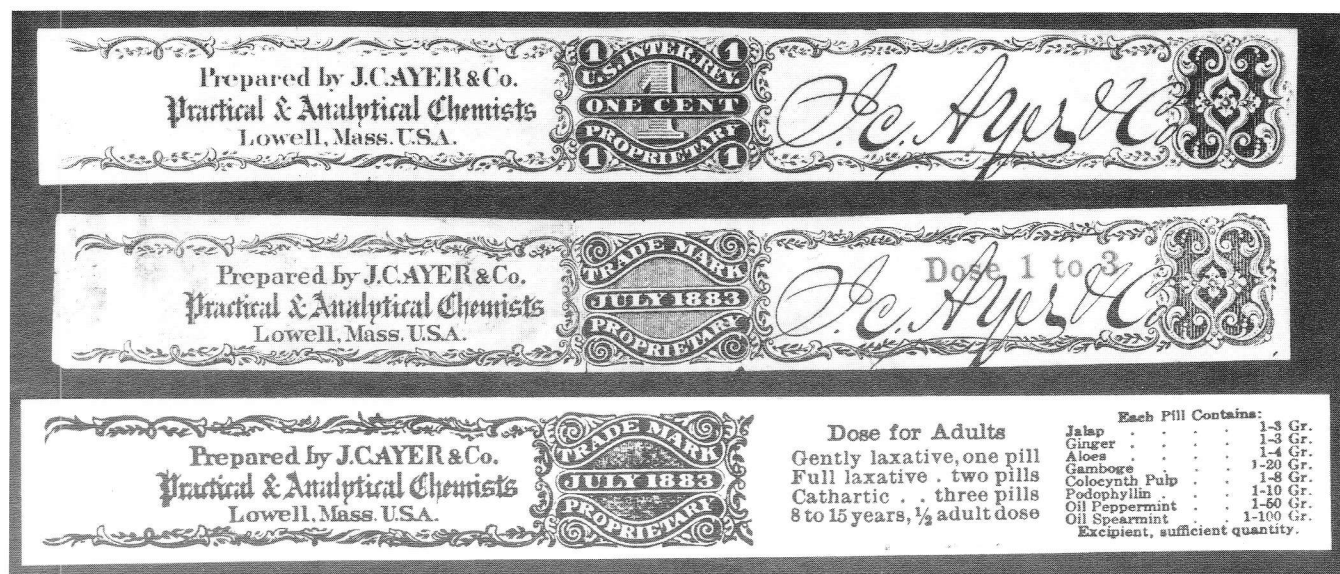


Figure 1. Top: 1¢ Ayer black strip stamp on watermarked paper (RS4d); middle: facsimile label of 1¢ Ayer black strip stamp, No. 4M1 (discovery copy); bottom: facsimile label of 1¢ Ayer black strip stamp, No. 4M2. The features exhibited on the right panel differ markedly from those of the revenue stamp (top) and of the 4M1 facsimile label (center). 120% actual size.

by Andrew P. Ferry, ARA

When the stamp tax on proprietary medicines was repealed, effective July 1, 1883, many of those manufacturers of proprietary medicines who had arranged with the federal government for use of private die stamps were displeased by the prospect of having to discontinue their use. The stamps had served them for years as advertising media and as agents that discouraged imitation of product and packaging by competitors.

Some of these proprietors had their private dies modified, usually by eliminating the words "U.S. Internal Revenue" and by removing denominations of value. Labels of this type closely resembled the revenue stamps. In other instances, more extensive alterations were made, so that although features seen in the revenue stamps are present, the labels bear only passing similarity to them. In still other cases, new designs

bearing little or no resemblance to the revenue stamps were introduced.

Some 15 years later, the advent of the Spanish-American War set off a similar round of activity. The War Revenue Bill of 1898 was introduced as a source of funding for expenses incurred in the war. The Act of April 2, 1901, provided for annulment of Schedule B (the proprietary and documentary taxes) of the War Revenue Bill of 1898, effective July 1, 1901. Several manufacturers of proprietary medicines who had been using private die stamps to pay the tax thereupon arranged for preparation of facsimile labels to replace the no longer required tax stamps.

The two most useful compilations of these facsimile labels are the lists published by Henry Holcombe (1944) and Sherwood Springer (1963). Holcombe's list (which seems to be less well known to collectors of match and medicine stamps than is

Springer's compilation) was published privately during World War II. This list, which demonstrates Holcombe's usual scholarship, is unillustrated, a circumstance he attributes to "...essential war-time restrictions..." that sharply curtailed many civilian activities. Nevertheless, his detailed description of each item provides (in all but a few instances) a solid grounding for a student of these labels.

In 1963, Springer published a list of the known facsimile labels. This was republished, with several additions, in his third edition (1964-1965) and in his seventh edition (1974). Most of the listed facsimile labels are illustrated.

Holcombe's list was published 55 years ago, in 1944. Springer's most recent list appeared in 1974, a quarter of a century ago. In the interim, a considerable number of previously undescribed facsimile labels have been found. I plan to develop, beginning with this report, a series of articles containing information that will supplement the data in the lists of Holcombe and Springer. I shall point out some confusing and controversial points published in previous accounts of these facsimile labels and will attempt to resolve them wherever possible.

Neither Holcombe nor Springer indicated whether or not he had personally seen each of the items that appear in his list. With few exceptions, I have personally examined each of the facsimile labels included in the impending series of articles. In those instances in which I have not personally seen an item that is included in my list, I shall point out this circumstance.

I invite comments from the readership of *The American Revenuer* regarding any items in their possession, or to which they otherwise have access, that I have failed to mention in discussing the facsimile labels used by the various firms. At this moment, the items I have not seen, and in which I am particularly interested, include the following Springer numbers: (a) 31M2 (rouletted Blow); (b) 35M1 (Brandreth on manila paper); (c) 88M1 (black Fleming); and (d) 200M1 (Ring).

The facsimile labels used by J. C. Ayer & Co. are an appropriate place to begin. They have first call alphabetically and are from one of the most popular "M & M" companies. Beyond that, their presentations in the lists of Holcombe and Springer are incomplete

and include several amorphous aspects that require clarification and amplification.

The Ayer strip stamp facsimile: 4M1

"The Boston Revenue Book" advises that the 1¢ black Ayer strip stamp was first issued in May 1863 and was last issued on January 24, 1883. The stamp (on watermarked paper) is depicted in Figure 1.

On page 397 of his article about J. C. Ayer & Co. published in the January 1938 issue of *Scott's Monthly Journal*, Holcombe describes the genesis of the facsimile label the firm introduced after the repeal of the stamp tax in 1883. He also describes this item, in more detail, in his privately published list (Holcombe, 1944), as follows: "Lithographed in black, 140 x 14 ½ mm., imperforate. Left end remains unaltered. Numerals of value deleted, in colorless letters on curved label at top center 'Trade Mark'; on straight label 'JULY 1883'; on curved label at bottom 'PROPRIETARY' similar to the stamp. Right end has been replaced with 'Dose for Adults' and 'Each Pill Contains:'." No illustration of this item appears in either his 1938 article or in his list that was published privately in 1944. Springer makes no mention at all of a fac-

I have seen only a few facsimiles of RS4, ...the first one did not meet the description provided by Holcombe. ...and because it has not been described previously, I am reporting it here as a new discovery.

simile of the Ayer strip stamp in his 1963 catalogue. But in his third edition (1964-1965) and in his seventh edition (1974) he does list a facsimile label of RS4, and assigns it number 4M1. Springer does not illustrate this item.

All of this leaves the collector in an unsettled state with respect to the facsimile label of the 1¢ black Ayer strip stamp. Springer offers no description other than "4M1 Black." I have seen only a few facsimiles of RS4, and the first one did not meet the description provided by Holcombe. It is illustrated in Figure 1 (center) and because it has not been de-

scribed previously, I am reporting it here as a new discovery.

This imperforate label, which I am tentatively designating as 4M1, is lithographed in black. It measures 133 x 15 mm. In the central tablet, the numerals of value have been eliminated. "U.S. INTER. REV." has been re-

simile label shown at the center of Figure 1, the one tentatively designated as 4M1. The central tablet is also in the style of 4M1. But the right panel differs markedly from the right panel of both the revenue stamp and 4M1. The facsimile signature of J. C. Ayer & Co. has been deleted, as have the thin lines of ornamentation above and below the panel. Also eliminated is the ornate design of foliated lathe work with a central ground of vertical lines situated at the right end of the panel. These have been replaced by dosing information and a tabulation of the constituents of Ayer's Pills (Figure 1, bottom).

This facsimile label, which I am tentatively designating as 4M2, is, therefore, the same as the one described by Holcombe in his 1938 article and in his list of facsimile labels published privately in 1944. (Because Springer did not describe or illustrate the item he lists in his catalogue, it is not possible to say which of the two varieties I have presented here he had in mind.) I have seen only one published illustration of an Ayer strip stamp facsimile label. This appeared in an article entitled "Scene Currently" published by Richard Riley in 1978. Although the title of the article offered no intimation of what the brief note was about, it turns out to be concerned with the Ayer strip stamp facsimile label and is of the same type as that described by Holcombe (1938 and 1944) and illustrated by me at the bottom of Figure 1.

Shown in Figure 2 is another example of this facsimile label in my collection. Sealing the top of a pill box made of turned wood to its bottom is a 4M2 facsimile label. At first glance, I thought the "stamp" was merely a part of an overall wrapper investing the container, in the manner of the Soule wrapper and the wrapper for Dr. C. W. Roback's Scandinavian Blood Pills (United States Proprietary Medicine Company). But closer inspection showed that it was a strip facsimile label of 4M2 type. At the far left side of Figure 2A, the left end of the stamp is just overlapped by the right end of the stamp. The central part of the photographic field depicts the stamp's left panel. The central tablet of the stamp appears at the far right side of the field. In Figure 2B, the central tablet is shown at the far left. The dosing and formula information occupying the "stamp's" right panel are present centrally and at the far right, respectively. At the top of the box is

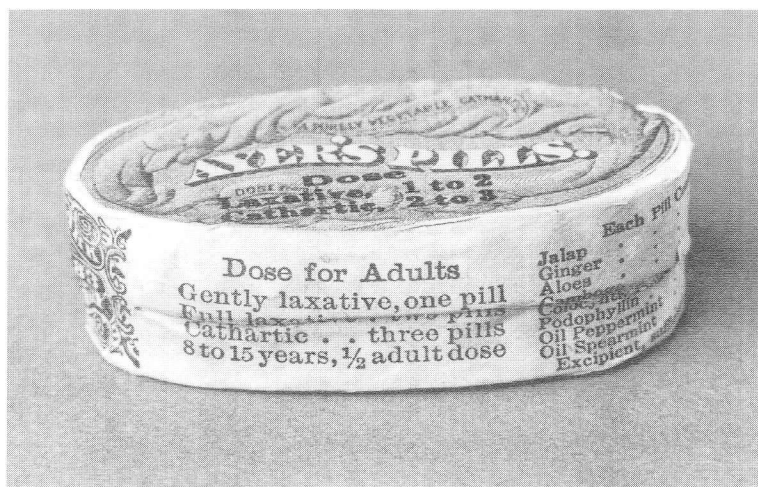


Figure 2. A and B: This wooden box containing Ayer's Pills is 53 mm long. Its lid is sealed to the bottom by a 4M2 Ayer facsimile label.

placed by "TRADE MARK," and "ONE CENT" by "JULY 1883." The left and right panels are unchanged. The facsimile label in my collection bears the notation, "Dose 1 to 3," handstamped in red in the right panel (Figure 1, middle).

I subsequently saw another type of the Ayer facsimile label, both as a stamp that had been removed from the medicine container (Figure 1, bottom) and as a strip label still reposing *in situ* on a box of Ayer's Pills (Figure 2). This imperforate stamp measures 141 x 15 mm. The left panel is in the fashion of the revenue stamp (RS4d) and of the fac-

a conventional paper label advising that Ayer's Pills are a purely vegetable cathartic and that the dose is 1 to 2 pills for laxative effect, and 2 to 3 pills for cathartic effect. At the bottom of the box is a scene from a chemical laboratory including glass vessels of various types and boxes labeled "Ague Cure," "Cherry Pectoral," "Hair Vigor" and "Ayer's Sarsaparilla."

Although the facsimile label I am tentatively designating as 4M2 was described by Holcombe 55 years ago, and was illustrated by Riley 21 years ago, I am assigning the designation 4M1 to the discovery copy of the new variety I am reporting in this article. I suspect that this facsimile label (center of Figure 1) antedates the variety described by Holcombe and illustrated by Riley. It resembles the obsolete revenue stamp much more closely than does the variety described by Holcombe and Riley, wherein the right panel has been replaced by dosing and formulary information (Figure 1, bottom). A second point is that the provision of formulary information of this type on the package's exterior probably reflects the influence of the Pure Food and Drug Act of 1906, again suggesting that this variety is of more recent vintage than the one shown in the middle of Figure 1.

The Ayer die cut stamp facsimile: 9M1

The 4¢ blue die cut stamp (RS9) was first issued (on old paper) in April of 1863; the last issue (on watermarked paper) was on April 12, 1883 (Toppan, Deats and Holland, 1899). Discovery of the stamp on experimental silk paper has been reported only recently (Ferry, 1992). The stamp is illustrated on watermarked paper in Figure 3.

The only facsimile label I have seen of RS9 is also illustrated in Figure 3. The overall diameter is about 46 mm. The facsimile label differs from the revenue stamp in that (1) it is lithographed, not engraved; (2) it is printed

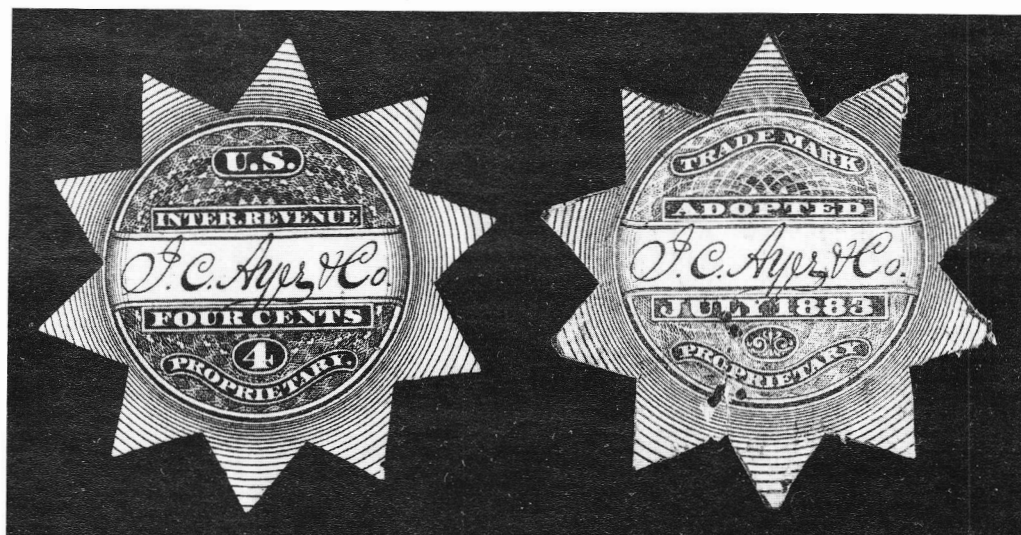


Figure 3. The Ayer 4¢ blue die cut stamp (RS9d) is at the left. It is printed in deep blue. The facsimile label of this stamp (9M1) is present at the right. Being printed in ultramarine, it appears paler than the blue revenue stamp. 120% actual size.

in ultramarine, not in blue; (3) the numeral of value has been deleted, (4) "U.S." has been replaced by "TRADE MARK"; (5) "INTER. REVENUE" has been supplanted by "ADOPTED"; and (6) "FOUR CENTS" has been replaced by "JULY 1883." There are also other alterations that are less immediately apparent.

Holcombe (1937, 1938 and 1944) makes no mention of a facsimile label of the 4¢ blue stamp (RS9) in either his article about the Ayer stamps or in his privately published listing of facsimile labels. The facsimile label shown in Figure 3 is of exactly the same type as the one illustrated by Springer, and 9M1 is the appropriate designation for it.

The Ayer imperforate stamp facsimile: 10M1

I have not seen this item, and it is not listed by Springer.

Holcombe did not mention this facsimile label in his article about the Ayer Company that was published in January 1938. But in his list of facsimile labels that was published privately six years later (Holcombe, 1944), he offers a description of it and places this facsimile label in his Class I (i.e., designs closely resembling the private die stamps). This is, therefore, Holcombe's number I-2. His description, in its entirety, is as follows: "(RS10) Lithographed in black on manilla, 40 ½ mm. in diameter, uncut. Within 13 concentric lines of color is a broad, colorless, hori-

Figure 4A. Ayer advertising trade card, circa 1880. The front of this multicolored chromolithograph depicts the packaging and application of a revenue strip stamp to the pill box. Size of design is 115 x 63 mm.



zontal label bearing facsimile signature 'J. C. Ayer & Co.'; above on long curved label in colorless capitals 'TRADE MARK'; below this and above central band 'ADOPTED'; below band 'JULY 1883'; numeral in oval disc deleted; 'PROPRIETARY' on curved label at bottom, similar to stamp."

As mentioned previously, none of the facsimile labels in Holcombe's list is illustrated. Judging from his description of the inscriptions present on the facsimile label he includes in his list, the item at first seems to be (except for its imperforate state) identical to Springer's 9M1 and to the facsimile I have illustrated as 9M1 in this article (Figure 3). (Recall that no mention of a die cut facsimile label appears in Holcombe's list.)

But on further review of his article, a number of differences between the item he describes and the facsimile labels (9M1) described by Springer and me are immediately apparent. First of all, it is printed in black, rather than in ultramarine. And it is said to have been printed on "manilla." Then there is the matter of overall size. "The Boston Revenue Book" gives the diameter of RS10 as 46 mm. The copies of RS10 in my collection range from 46 to 46.5 mm in diameter. But Holcombe gives the diameter of the item he has included in his list of facsimile labels as only 40 ½ mm. So, the item described by Holcombe is considerably smaller than either the revenue stamp (RS10) or the facsimile label (9M1) of the die cut revenue

stamp. Beyond this, Holcombe says that the central circle is surrounded by 13 concentric lines of color. With respect to the revenue stamp, the authors of "The Boston Revenue Book" advise that the central circle is framed by a heavy colorless and colored line, outside of which are 16 fine concentric lines of color, separated from each other by a colorless line. I can attest to the fact that the authors of "The Boston Revenue Book" are correct in their statement.

So, what *was* this facsimile label described by Holcombe? Compared to the revenue stamp it was (a) undersized; (b) printed in black; (c) printed on manilla paper; and (4) was said to exhibit only 13 (rather than 16) concentric lines of color surrounding the central circular disc.

Holcombe does not mention anywhere in his listing whether or not he personally saw all of the items that are included in it. He does acknowledge, however, the help of others (some of whom he names) in assembling his list. The thought obtrudes that Holcombe may not have seen this item, and may instead have settled for merely passing along a description provided to him by a colleague. In view of Holcombe's great experience in this field, I believe it best to assume that although he *may* have seen this item himself, he may well have never seen it but simply included in his list a description provided to him by a colleague.

Assuming that this item exists, an appro-

appropriate designation for it would be "10M1." But until an illustration of it is published, together with an appropriate description, *caaveat lector* !

Comment

The Ayer firm was particularly aware of the value of advertising. This is well exemplified by the firm's decision to use facsimile labels of their medicine tax stamps after the law was repealed in 1883. The almanac they published annually for many decades is one of the best known in the field. The Ayer advertising trade signs and advertising trade cards are particularly attractive and sought after. Paradoxically, most of the Ayer advertising covers are neither particularly attractive or interesting.


The firm's advertising trade cards feature dozens of different designs, almost all of which are remarkably attractive. Many of them are common, and are among the first to be acquired by a beginning collector. This advertising medium reached its zenith in the 1880s and 1890s, when brilliantly colored lithographed illustrations were used by many companies. One of the most common of the Ayer trade cards is especially germane to this discussion of the Ayer medicine tax stamps and their successors, the Ayer facsimile labels. The card's design measures 115 x 63 mm and is illustrated, slightly enlarged, in Figure 4. The front of this multicolored card depicts seven young children packaging Ayer's Cathartic Pills (Figure 4A). At the left, two of them are placing the pills in the characteristic oval wooden box. A third child places the cover on a box that has been filled with pills. Two others are seen applying paste to an Ayer strip stamp preparatory to affixing the stamp to the closed box. The next child on the assembly line covers the stamped box of pills with an outer wrapper, and the seventh child carries away the completed package.

Just what is the item to which two of the children are applying paste? Is it the revenue stamp, or is it the subsequently introduced facsimile label thereof? Well, it's neither. The facsimile labels (Figure 1, middle and bottom) do not have numerals of value. But the revenue stamp (Figure 1, top) and the trade card do have numerals of value (1) in the corners at the periphery of the central tablet. Only the right side of the central tablet is

shown on the trade card. The "1" is readily visible in the upper right corner, immediately below the fingertips of the child's left hand (Figure 4A). The "1" in the lower right corner of the central tablet is present but indistinct, perhaps intentionally so. In the revenue stamp (Figure 1, top) the word "REV." is present in the arched band below the numeral of value. But the word "REV." does not appear in this part of the item depicted on the trade card, almost certainly because the firm knew of the prohibition against so doing. Instead, the arched band simply contains several strokes of color. Still, the straight band crossing the central tablet from left to right does display the last three letters of the word "CENT" (Figure 4A), a word present on the revenue stamp but not on the facsimile labels (Figure 1). The arched band traversing

Figure 4B. The back of the Ayer trade card explains that although the pills are usually put up in boxes, under certain circumstances they are dispensed in glass vials instead. A revenue stamp serves as a cork seal.

AYER'S PILLS



are the result of years of chemical research and practical experiment. They are compounded from the extracted and concentrated virtues of purely vegetable substances, and combine the choicest cathartic principles in medicine, in proportions accurately adjusted to secure the best curative effects. They are entirely free from croton oil, calomel, or other dangerous substances; they are sugar-coated and pleasant to take, and while sufficiently powerful to act upon the most robust, are the safest physic to employ for children and weakened constitutions, where a gentle yet efficient cathartic is required. They purify, invigorate and enrich the blood, stimulate it to healthy circulation, and, if taken occasionally, keep the system in perfect order. Mild, searching, and effectual, **Ayer's Pills** are specially adapted to the needs of the Stomach, Liver, and Bowels, whose derangements they prevent and cure. They are a sure remedy for Costiveness, Jaundice, Indigestion, Headache, Dizziness, transient attacks of Numbness, Biliousness, and all other diseases resulting from a disordered state of the Digestive Apparatus. As a Dinner Pill they have no equal. Their extensive use by physicians and by the people of all civilized nations, for all the purposes of a family physic, proves their value as a reliable medicine for professional and family use.

Ayer's Pills are usually put up in oval wooden boxes, as represented on the face of this card; but for hot or damp climates, and for export, in sealed glass vials, as above.

Prepared by **Dr. J. C. Ayer & Co., Lowell, Mass., U. S. A.**

Sold by all Druggists and Dealers in Medicine.

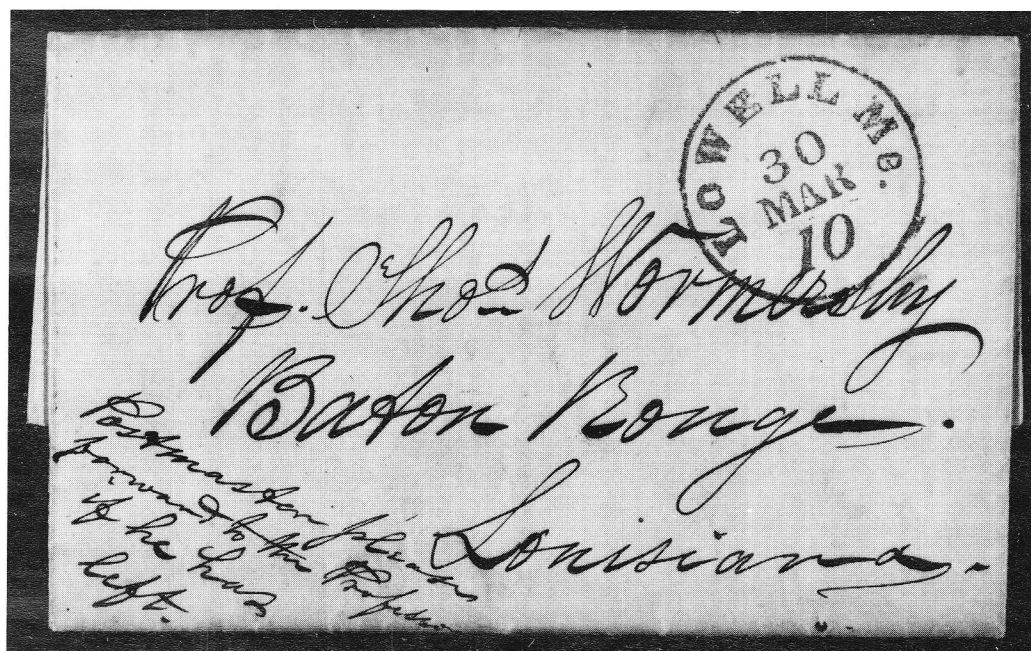


Figure 5A.
Letter sent by
Ayer to
Louisiana in
1850.

the lower part of the central tablet bears the word "PROPRIETARY" on both the revenue stamp and the facsimile labels (Figure 1). One would expect the last few letters of this innocuous word to also appear in the corresponding part of the illustration depicted on the trade card. Instead, none of those letters appears, the band being occupied only by several vertical lines of color (Figure 4A). So, the depicted strip is not the facsimile label. Rather, it dates to the medicine stamp tax era and has been altered judiciously by the firm to avoid running afoul of federal regulations.

Although I have owned this card for about 30 years — long before I became interested in private die proprietary medicine stamps — I had never paid much attention to the message on its back. But when reading it while preparing this article, I found the explanation for a statement by Richard Riley (1978) that had puzzled me. He mentioned that the Ayer facsimile label he was illustrating had been "...found on an original container as a cork seal and was soaked off." But neither the pill box shown in the trade card (Figure 4A) nor the pill box bearing the facsimile label (illustrated in Figure 2) has a cork seal. The back of the trade card (Figure 4B) illustrates the answer to this seeming inconsistency. The firm advised that, "**Ayer's Pills** are usually put up in oval wooden boxes, as represented on the face of this card; but for

hot or damp climates, and for export, in sealed glass vials, as above."

Thus, as the firm carried over this practice of the tax era into the post-tax era, Dr. Riley's example was used as a seal over a small glass vial designed for use either in the export trade or in a hot or damp climate. I have one of these bottles in my collection. It is a short, squat, aquamarine bottle measuring 18 x 24 x 52 mm, with a wide mouth. One side panel is em-

bossed "AYER'S"; the other is embossed "PILLS." The front panel is unembossed; the rear panel is embossed, in two lines reading down, "LOWELL/MASS."

The illustration on the back of the trade card (Figure 4B) shows how the revenue stamp was placed on the bottle, serving as a seal.

The last aspect about Ayer that I will discuss in this article is the matter of his signature, which appears so prominently and so boldly on both his 1¢ private die strip stamp and on one of the facsimile labels (4M1) thereof. In his article about the Ayer stamps, Holcombe quotes Clarence Eagle with regard to variations in the tail of the "y" in Ayer, and the consequent designation of these varieties as die I and die II.

One may wonder about how Ayer signed his name in his everyday activities; that is, when he was not in a more formal situation, such as the one he dealt with when he was required to present Butler and Carpenter with an example of his signature for use on his private die stamps. Illustrated in Figure 5 is a letter in Ayer's hand that he mailed to a friend, Professor Womersley, in Baton Rouge, Louisiana, on March 30, 1850. The letter bears the circular "10" blue handstamp of Lowell, Massachusetts (Figure 5A). Written on pale blue paper, the letter is a personal one. Ayer advises the professor of how he is missed by his colleagues in Massachu-

setts and brings him up-to-date on the status of various members of the Ayer firm. Ayer signed this personal, two paged letter using his full first name, avoiding the more business-like initials that appear on his stamp and elsewhere (Figure 5B). This documents how Ayer formed the “y” in his last name some 12 years before he provided Butler and Carpenter with a more studied example. And inasmuch as he sent it to Cajun country, we can borrow a word that is widely used in Louisiana, “lagniappe,” to designate this addition to an article about the Ayer facsimile labels.

References

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Figure 5B.
Ayer's signature at the end of the letter shown in A.

New Danish revenue catalog project

Claus Rafner has provided a rough outline of a new Danish revenue stamp catalog which he is working on. Some of the features will include a bilingual English-Danish text with background/handbook information included. The main emphasis is on those tax stamps which are strictly of a tax or duty nature although there will be no details of the tobacco and alcohol banderole tax stamps which were described in his book published last year. An addendum is planned to appear shortly which will describe some of the familiar stamps used for fee-type uses such as receipts for public services like broadcasting and schools, vacation stamps and authorized

ink discount stamps.

The following is a yet incomplete table of contents:

- I. Stamps of the ordinary document tax
 - 1) Stamped paper (introduced in 1657)
 - 2) Ordinary documentary stamps (introduced in 1862)
 - 3) Machine-denominated coils (introduced in 1956)
 - 4) Meters (introduced in 1969)
 - 5) Other kind of stamps and marks
- II. Double invoice tax stamps
 - 6) Blue stamps of stock exchange tax
 - 7) Red stamps of jewelry tax

Danish catalog/page 101

New designs of taxpaid are beginning to appear

by Paul Nelson, ARA

In his award-winning *Handbook and Catalog of Danish Tobacco and Alcohol Tax Stamps* from 1998, published by Jay Smith and Associates, Claus Rafner of Copenhagen describes the round wafers illustrated here. These first appeared in the early 1990s, and were designed to be placed on top of the cork seal of a wine bottle, where they will be destroyed upon opening the bottle.

These tax stamps are placed on the bottles by the company that imports or wholesales the product, since wines are not manufactured in Denmark. The round wafers are self-adhesive, and are provided on a reel of liner paper by the authorities to the buyers. They are also provided with several cuts, to make them more difficult to remove from a bottle for possible reuse. The paper is white, with blue and red security fibers, and with a wavy line watermark. The background protection

Authorities combined. This is called the "Told*Skat" type by Rafner. "Told" is "Customs" and "Skat" is "Tax."

Illustrated here is a wafer for a ¾ litre bottle of wine of tax class 2, with sulfites added as a preservative.

In the first part of 1999, a few yellow wafers began to appear on wines in Denmark. Illustrated here is one such wafer. It's also for a ¾ litre bottle of wine of tax class 2, with sulfites as a preservative. The only textual difference between these two illustrated wafers is the eight digit company number, but the design is significantly modified.

Claus and I surmised that the new designs, which in addition to a startling new color and modern design, no longer have the three heraldic lions superimposed on a diamond, would eventually be used on other tax stamps including long banderoles for wine and spirits and for tobacco.

Claus wrote the customs authorities, who recently contacted him to say that the yellow wafers were introduced on January 11, 1999. Round wafers of the earlier type are still valid and available for use, subject to prior sale, until December 31, 1999. On January 1, 2000, round banderoles of this new type are planned to be fully utilized for wines in Denmark. Stocks of wines in the shops, with the old wafers, no doubt will be seen for some time after the first of the year.

The next phase, covering the long banderoles for wine and spirits, follows later, but no certain date has been decided yet. Finally, the banderoles used on smoking tobacco products to include cigarettes, pipe tobacco, and smoking tobacco, as well as for cigarette paper, will be redesigned. Smokeless tobacco of different types is defined differently in the European Community tax regulations, and so is taxed differently, without the use of banderoles, in Denmark. The stamps on cigarette paper, are for control use only now; they have the logo but don't use the word "afgift" in any form. The package of cigarette paper carries this banderole only to show that it's been taxed in another way.

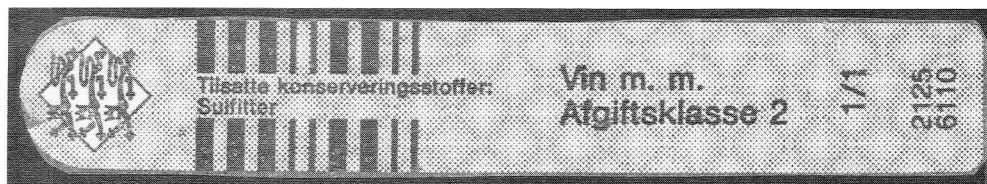
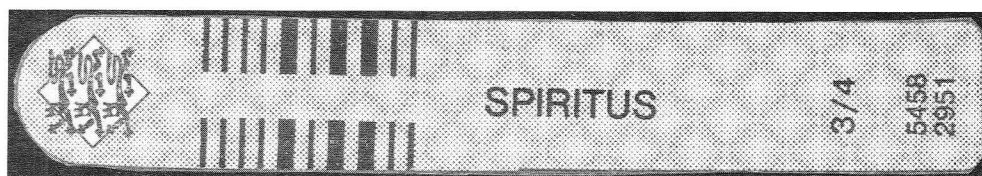
For reference, illustrated here are examples of the current Told*Skat long bande-



The old (left) design and the new (right) self-adhesive taxpaid for wine. They are affixed over the cork on a wine bottle.

pattern is light gray; the printed text is in brown and the logo and eight-digit company identification number are in black ink. There are two methods of printing the company identification numbers; press-printed and ink-jet sprayed. There are three categories of wines with different tax rates for each; the class is indicated on the tax stamp.

The logo is of a diamond, with three heraldic lions superimposed; it is the logo of the Danish National Customs and Tax Authorities which was created in 1990 when the Customs Authorities and the National Tax



The various types of taxpaid currently in use in Denmark. It is anticipated that these stamps will be replaced with those of a new design.

roles for alcohol (which come in many sizes to fit different bottle volumes), and for tobacco and a control stamp for cigarette paper.

The reason cited for this series of changes, according to the information that Claus got from the customs people, is that the logo with the lions on a diamond closely resembles the coat of arms of a noble family in Northern Germany, who have complained about that to the Danish government.

Since these tax stamps are in common and current use, and apparently Denmark will continue to utilize tax stamps for these commodities, collectors who are looking for a new field of study might wish to investigate them.

Claus Rafner's book is available from Jay Smith and Associates in the United States, and from other philatelic literature sources. The hardbound and profusely illustrated book, with about 150 pages of detailed infor-



mation about these taxpaid, covers the alcohol taxpaid from their beginnings in 1928 and the tobacco taxpaid from their initial use in Denmark in 1912. Because of the print on demand capability of Jay's publication process, it is probable that a new edition of this handbook will follow in a couple of years after the conversion to these new tax stamp designs is complete.

Literature/from page 89

Duty dies. These dies may indicate the type of document it is used on (Receipts), the office where it is to be used (Consular Service) or the act of Parliament for which the die was created (Finance Act 1963).

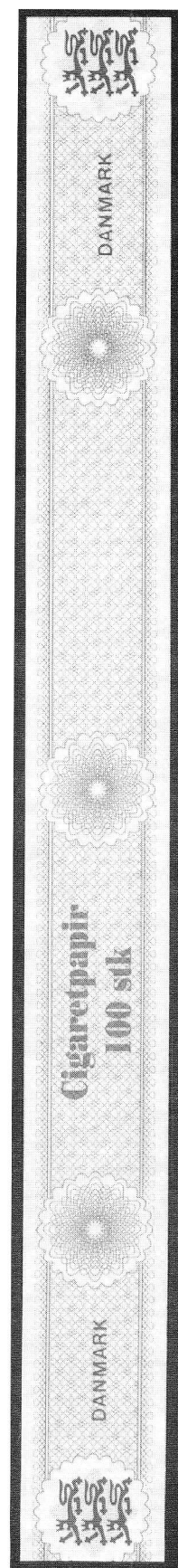
Introductory material includes an explanation of the catalog entries; a discussion of semi-adhesives, non-adhesives, intermediates and adhesives; lists of the stamp offices; and, a glossary.

A basic price for a cut square is given. Other factors can increase the value of the

stamp but all variations are not listed. The listings also include the date the die was registered (a proof taken and approved for use) along with a date when it went into use and when it was last used (or became obsolete or destroyed as appropriate for each die).

There are over 10,000 dies listed in this catalog. Many were used for over fifty years. This volume is a very necessary guide to the collector.

Kenneth Trettin



The American Revenue Association

Secretary's Report

The following report has been prepared by Eric Jackson as acting secretary and his office staff. They are in the process of converting records to computer format so this and future reports may vary in format until all of the records have been converted.

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.

5572 **Kleinendorst, Debbie**, 102 Cedar Dr., Waverly, IA 50677. Proposed by Eric Jackson. Collecting interests: NORTH AMERICA United States all, Scott Listed all, Tobacco, Local posts, State all

5573 **Bartshe, R. Timothy**, 13955 W. 30th Ave., Golden, CO 80401-1503. Proposed by ARA Secretary, South Africa

5574 **Clark, Thomas J.**, 20 Current Dr., Newton, NJ 07860. Proposed by Ron Leshner. Collecting interests: NORTH AMERICA Embossed Rev. Stamped Paper, Stamped Revenue Paper, Financial Documents, Stamps on Documents

5575 **Graham, Richard**, 407 Harlow Dr., Antioch, CA 94509. Proposed by Jerome Lurie. Collecting interests: WORLDWIDE Revenues, Cinderellas, NORTH AMERICA Scott Listed all, Narcotic, Non-Scott listed all

5576 **Helgeson, Neil**, 5684 16th Ave. SE, St. Cloud, MN 56304. Proposed by Eric Jackson. Collecting interests: WORLDWIDE Revenues, Cinderellas, Local Posts, Literature, NORTH AMERICA United States All

5577 **Leippe, Michael**, PO Box 149, Castella, CA 96017. Proposed by Eric Jackson. Collecting interests: NORTH AMERICA Scott Listed all, Proofs & Essays, EUROPE Italy

5578 **Howery, Arthur**, 2222 SE 152nd, Portland, OR 97233. Proposed by Michael Jaffe. Collecting interests: NORTH AMERICA Scott listed all, Wines, Playing Cards, Telegraphs

5579 **Stibil, C. W.**, 90 W. Main St., Norwalk, OH 44857. Proposed by Richard Friedberg. Collecting interests: NORTH AMERICA Wines, Distilled Spirits Excise, Rectification, EUROPE Yugoslavia

5580 **Naowm, William**, Rua Eng. Portela No. 76, Anapolis Goias 75024100 Brazil. Proposed by Luiz R.F. Curado. Collecting interests: WORLDWIDE Revenues, United States all, AF-RICA British Africa, French Africa, ASIA, British Colonies/Commonwealth

5581 **Buckwalter, Nathan C.**, 2817 Brookfield Rd., Lancaster, PA 17601. Proposed by Eric Jackson. Collecting interests: NORTH AMERICA Narcotic, distilled spirits Excise, rectification, liquor Strips, Hygrometer labels

Resigned

4258 Albright, R A
2533 Terry, Robert M
5373 Quenec'Hdv, Jean-Luc
5444 Boyd, Kenna
5250 Sennertt, Herbert
5488 Ifft, Richard A.
5450 Cahn, Alan
5476 Ryman, Phillip
5456 Novak, Frank
5460 Wilkie, Chuck
5262 McCarren, William

Deceased

4994 Hopman, Herman WM
4795 Stephenson, George
4655 Prince, Bob
3188 Fecht's, Stephen
2053 Aiello, Joseph
1854 Cerini, Martin

Address Changes

5006, Fracchia, Allen V., 6689 shay Lane, Paradise, CA 95969
5209, Petoukhov, Michael, Altayskaya 4-341, 107207 Moscow Russia
5306, Taylor, Allan H., 62H Stephenson St., Blenheim New Zealand
4724, Dixon, Warde H., PMB 314, 4725 E. Sunrise Dr., Tucson, AZ 85718-4534
1140, Barber, William A., PO Box 15009, Chesapeake, VA 23328-5009
1883, Lifshin, Arthur, %Elizabeth Khoodikians-Guillette, 1181 S. East Ave., Oak Park, IL 60304
5434, Mollah, Kimberly, 1608 Buckilngham Rd., Harrisburg, PA 17111-6975
5163, Timko, Robert, 4041 Sherry Hill Rd., Hellertown, PA 18055

4987, Fletcher, James, 134 Wagon Trail,
Mooresville, IN 46158
5132, Denison, John, 6420 South Shire Dr.,
Whitehall, MI 49461
1091, Brandt, Jack, 6048043rd Ave. SW, Calgary
AB, Canada T2P 0G9
1949, Waitt, Timothy, 3115 Harney Ct., Rock-
ford, IL 61108-1852
5183, Sor-Reime, Geir, Haugliveien 10, NO-
4020 Stavanger Norway
2717, Peterson, Gary, 1068 Leckie Dr., Sarnia
Ontario Canada N7S 1B6
1714, Clemons, John, 6905 Telegraph Rd. Ste.

125, Bloomfield Hills, MI 48301-3158
2761, Kersten, Milton, 100 W. Moore Dr. Lot 20,
Pharr, TX 78577-6703
5026, Ivester, Alan, 280 W. Renner Rd. #2525,
Richardson, TX 75080
4078, Schey, Kathie, 4137 Admirable Dr.,
Ranches Palos, CA 90247-5008
5145, Schoegje, R. J., PO Box 304, Neotsu, OR
97364
4933, Schulzinger, Mark, 4131 N. 18th Place,
Phoenix, AZ 85016
5286, Miller, Richard Hustad, 41 New London
Turnpike, Uncasville, CT 06382

The Editor notes...

...that we do not have reservation cards for the convention hotel at BALPEX '99. I have been advised that anyone wanting rooms at our annual convention should call the Hunt Valley Marriott at 410-785-7000 as soon as possible (do not call Marriott's toll free number). There is a special rate of \$83 per night; ask for the BALPEX rate.

...that as of this writing (July 5) the ARA does not have a new Secretary. Our bylaws specify that the board shall appoint a Secretary, so at some time we shall have to. But for now Eric Jackson, our Vice President, with the help of his office help has stepped in to fill

the void. The Secretary's Report above is the beginning of that effort. Uncashed dues checks have been turned over to the Treasurer and the Secretary's membership lists are being computerized to lessen the work required of the Secretary. This will also allow duplicate copies to be kept by several individuals.

...that we still need someone to come forward who is willing to take on the work of the Secretary. If you would like to assist your society by filling this position, please contact our President Ron Leshner (Box 1663, Easton, MD 21601 or e-mail <revenue@dmv.com>).

Danish catalog/from page 97

- 8) Brown stamps of cigar tax
- 9) Green stamps of candy tax
- 10) Red stamps of motor vehicle registration tax
- 11) Violet stamps of cosmetics tax
- 12) Value stamps of leather and shoe tax
- III. Other documentary tax stamps
- 13) Motor tax stamps
- 14) Tax stamps for bonds
- 15) Jewelry tax stamps
- 16) Feed Grain stamps
- 17) Tax stamps for Import Licenses
- 18) Extraordinary tax stamp
- IV. Stamps used on taxed goods
- 19) Stamps of playing cards
- 20) Customs stamps of phonograph records
- 21) Banderols of tobacco and alcohol products
- 22) Price control labels for cosmetics
- 23) Price control labels for chemicals
- 24) Stamps of topographic maps

25) Almanac fee stamps

The manuscript, in Danish, is already written for chapters 2, 6-12 and 17. Chapters 21, 23, 24 and 25 can be finished easily due to his earlier book and articles. At the moment Rafner is writing the chapter of stamped paper, the first kind of Danish revenues. The chapter includes an interesting history of their introduction in 1657.

Rafner admits that it is difficult to define exactly those items which should be regarded as objects of fiscal philately—for instance, in the July-August

1998 issue of *The American Revenuer*, an article described the British horse duty tickets. Similar tickets were in use in Denmark 1657-1829 as part of the so-called milage tax. However, he has never seen any of the Danish tickets.

Rafner estimates that about one year's work remains to be done on this catalog.



65

128

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COUNTY

68

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All stamps are in used condition unless noted as mint(*).

STATE REVENUES

Catalogue Numbers and values are from the Hubbard State Revenue Catalogue, 1960 edition except for the Fish and Game stamps, which are from the Ducks '97 CD-ROM Catalogue, unless noted otherwise in the description

1	CALIFORNIA Apple Inspection, Cabot #2* VF light crease PHOTO	----
2	3* VF creases and tiny tear	----
3	7* VF light crease	----
4	8* VF small tear	----
5	9* VF crease	----
6	10* VF	----
7	COLORADO Liquor Transfer, LT1 VF crease PHOTO	----
8	FLORIDA Fertilizer, FE31* horizontal pair, imperf between, VF PHOTO	----
9	Peat and Humus, PH1*, PH2 creases, PH3, F-VF	3.03
10	GEORGIA City of Smyrna, Beer Tax, 36c & 84c green & yellow, mint, VF	----
11	IDAHO Malt Tax, M1, 2 and 3a, all mint, and M3 used, VF	----
12	ILLINOIS Beer, B5 F-VF crease, small abrasion	1.50
13	B8 staple holes, VF	1.00
14	B24 F-VF tack hole, small faults	2.50
15	B37* VF	----
16	B38a* VF	----
17	B44 VF tack hole, small abrasion	2.00
18	Liquor, L35, 36 and 38* VF	----
19	Case Liquor, LC1 VF creases	----
20	Fertilizer, FE7 Benson sig., VF PHOTO	----
21	INDIANA Feed Inspection, F1-3*, John Doe & Co. inscription, VF	6.00
22	Fertilizer Inspection, FE1, 1a, both mint, VF	----
23	IOWA Oleomargarine, Litchfield #641* VF	8.00
24	671* VF PHOTO	15.00
25	672* 7mm between center numerals, VF PHOTO	15.00
26	Feed Inspection, F5 VF thin spot	3.00
27	F8* F PHOTO	8.00
28	F10* F-VF	1.25
29	F11* F-VF	1.25
30	F12* F-VF	1.15
31	F13* F-VF	3.00
32	F14* F-VF	4.00
33	F16* F-VF PHOTO	10.00
34	F17* F-VF PHOTO	10.00
35	F19* F-VF	4.00
36	F20* F-VF	4.00
37	F21* F-VF	4.00
38	F22* F-VF	4.00
39	F23* F-VF	4.00
40	F24* F-VF PHOTO	5.00
41	F28* F-VF	3.00
42	KENTUCKY Export Liquor, EL3 F-VF irregular at left PHOTO	RRR
43	Import Liquor, IL4a* sheet of twelve, VF	7.20
44	IL9* sheet of 48, VF folded between two rows, creases along bottom row	7.20
45	IL13* sheet of twenty-four, VF	3.60
46	IL14* sheet of twelve, VF	1.80
47	Liquor, L2b, 3b, 19, 24a, 29, and 32, all mint, VF	----
48	L10-13 unused, F-VF	2.25
49	Wine, W11, 16a (unlisted), 17, 18, and 24, mint, VF	----
50	Sales Tax, S1-6, VF PHOTO	----
51	Feed Inspection, FE50, 60, 61, 61a, & 62, mint, F-VF	----
52	LOUISIANA Cigar CR6-10 mint except 10c, F-VF, 50c with straight edge	9.70
53	Law Stamp, D1-5, 7, punch cancels, F-VF	4.11
54	Lottery, LY2 unused, F-VF PHOTO	20.00
55	LY7* VF PHOTO	6.00
56	Cigars, CR1-5* F-VF 68c with straight edge	10.15
57	Feed Inspection, F12 VF creases PHOTO	R
58	F51-3, 56, 58-63, 70, 72-4, 76-80, 84-6a, mint, VF	3.40
59	MARYLAND Beer B8* VF light crease	1.50
60	Liquor Meter, L25 F-VF	----
61	Wine W11-17* F-VF	2.88
62	Baltimore City Tobacco Meter, 6c green, VF	----
63	6c red, F-VF	----
64	15c red, F-VF corner crease	----
65	Baltimore County Tobacco, T1* VF PHOTO	----

66	T2* VF PHOTO	----
67	T3* straight edge, F-VF PHOTO	----
68	T4* VF PHOTO	----
69	MICHIGAN Beer, B37a Specimen with security punch, no serial number, VF	----
70	B38 Specimen, as above, VF	----
71	B43 Specimen, as above, VF PHOTO	----
72	Liquor Seal, LS9* F-VF	2.00
73	Malt Tax, M1, 4, 10, 12, 13, & 19, mint, F-VF	3.45
74	Apple Advertising, A1-7 VF	1.48
75	Apple Advertising Card, AC2 F creases	----
76	AC9 sans-serif serial #, VF staple holes, creases	----
77	AC9 serif serial #, VF tack holes, crease	----
78	MINNESOTA Oleomargarine, Litchfield #727 VF pinhole, creases PHOTO	7.00
79	Wine & Liquor, WL46, 51-4* VF	4.60
80	Hunting License Surcharge, Scott #A1 F-VF corner crease	12.00
81	MISSOURI Secured Debt, D6 VF crease PHOTO	R
82	Beer B1* VF	----
83	B2* VF	1.00
84	B5* VF reinforced between stamp and stub	5.00
85	B9 F creases and holes from cancel	10.00
86	B13 F creases, tear and small hole	R
87	B16* VF	3.00
88	B17 F-VF small faults	5.00
89	B23* VF	2.00
90	B26* F	5.00
91	B27* VF	----
92	B28* F-VF	----
93	B29* VF	1.25
94	B31* VF	1.25
95	B33* VF	2.50
96	B48* VF crease	3.00
97	B50* VF PHOTO	3.50
98	Gasoline, G1* VF	2.00
99	G13 staple holes, VF	3.00
100	G15 VF crease	2.50
101	G20 F left margin torn away	10.00
102	G25 F-VF	6.00
103	G36a VF	2.50
104	G38 VF crease	2.00
105	G39 VF	1.50
106	G48 VF small tear in top margin	----
107	G3-4, 9, 16-7, 19, 24, 26-9, 32, 40-45, 47, VF some with creases	17.30
108	Kerosene, K1 VF	----
109	K12 staple holes, VF	3.50
110	K14 VF crease	2.50
111	K17 VF	2.00
112	K19 VF PHOTO	7.50
113	K22 VF	3.00
114	K23 VF	2.00
115	K26a VF	8.00
116	K30 VF	3.00
117	K39 VF crease	3.50
118	K39a VF	5.00
119	K41 VF light crease	7.50
120	K48 VF	----
121	K3, 4, 18, 20, 29, 31-3, 44-5, 47, VF few with creases	6.30
122	Apple Advertising, A1-5, 8-9, 11-12, 13-16, mint, VF	----
123	Jefferson, Secured Debt, 25c, mint, F small stain and abrasion PHOTO	----
124	City of St. Louis, Secured Debt, SLD1-2, 4-8* straight edges, VF	----
125	Cole County, Secured Debt, \$2, mint, F PHOTO	----
126	Jackson County, Secured Debt, JA-D6 VF PHOTO	10.00
127	St. Louis County, Secured Debt, 1.25, mint, VF PHOTO	----
128	MONTANA Liquor Seal, LS10* VF PHOTO	----
129	Punchboard, PB1*, PB2, PB5, VF	----
130	NEVADA Documentary, D14* VF	2.50
131	Wine and Liquor, WL3 imperforate pair, F-VF PHOTO	----
132	NEBRASKA (Pruess Catalogue Numbers) Liquor, L1-6* VF	13.00
133	L10-12* VF	9.00
134	L13-16, 20-22* VF	4.00
135	L27-33* VF	6.40
136	L35-40* F-VF	5.80
137	Fortified Wine, WF1-7* VF	2.90
138	WF8, 9 & 11* VF	2.50
139	WF12* VF	3.00
140	WF13-17* VF	2.35
141	WF20-24* VF	2.55
142	WF27-33* VF	7.35
143	WF34-40* VF	4.25
144	Wine Light, WL8-14* VF	5.70
145	WS15-20* VF	4.00
146	WS22-28* VF	3.80
147	WL29-34* VF	2.85
148	Beer B16* VF crease	4.00
149	B18* VF PHOTO	6.00
150	B21, 24 and 25* VF	9.50
151	B34* VF	2.50
152	B37-45* VF	10.85
153	B52* VF	2.50
154	B60* VF	5.00
155	B64* VF	3.00
156	NEW JERSEY Cigarette, C1, 3 and 4* blocks of ten, VF	4.00
157	Trout Fishing, NJT1-30*, 1953-67 complete, VF	167.75
158	Woodcock Hunting, NJW-1* VF	15.00
159	NJW-2* VF	17.50
160	NEW YORK Mortgage Endorsement, D33 unused, VF	----
161	Liquor, L2 unused, VF couple small thins	5.00
162	L5 VF small tear at left, crease in top margin PHOTO	----
163	L7 unused, F couple small tears, crease in top margin	5.00
164	Processed Trout and Game, TG1* F-VF PHOTO	----
165	NORTH CAROLINA Linseed Oil, LO4 unused, VF crease	RR
166	NORTH DAKOTA Beer, B5* vertical row of perfs thru center, VF	3.50
167	B41 staple holes, VF	1.50
168	OHIO Wine, W5* vertical pair, imperforate horizontally, VF	----
169	Beer, B47* VF	2.50
170	B50* VF	3.75
171	OREGON Oregon & Washington Melon & Tomato Marketing Agreements, 4½c, 25c, 50c, and 51, mint, VF	----
172	PENNSYLVANIA Beer, B16 F-VF PHOTO	5.00
173	B19 F-VF	1.00
174	SOUTH CAROLINA Liquor Meters, L16, 24 and 29, F-VF small faults	----
175	Export Liquor, LE1 F-VF creases	----
176	Oil Inspection, OI33-8* VF	----
177	SOUTH DAKOTA Migratory Waterfowl, Scott #1* VF PHOTO	475.00
178	TENNESSEE Cigar, CR12-19* VF	4.05
179	Liquor, L1-6* VF	2.20
180	L13* block of ten, VF	10.00
181	Wine, W1-4* VF	1.20
182	TEXAS Cigarette, C14a* imperforate block of four, VF	----
183	Liquor, L5* VF PHOTO	----
184	Export Liquor, EL1* VF PHOTO	5.00
185	Wine, W12* VF PHOTO	RR
186	Beer, B14* VF	3.50
187	B16* VF PHOTO	4.50
188	B18* VF PHOTO	RR
189	B19* PHOTO	RRR
190	B55* 1955 provisional, F PHOTO	----
191	B56* 1955 provisional, F	----
192	Pharmaceutical Liquor, PL1* VF PHOTO	----
193	UTAH Game Bird License, UTGB-1, Scott A1, booklet with one pane of 25 stamps, mint, VF	1,250.00
194	UTGB-2, Scott A2, mint, VF, unpriced in Scott PHOTO	125.00
195	Trapping License, UTPP-1* VF	----
196	UTTP-2* VF	9.50
197	Fishing License, UTF-1* VF	5.00
198	UTF-2* VF	4.00
199	UTF-2* booklet with one pane of 25 stamps, VF	100.00
200	UTF-3* VF	3.00
201	UTF-3* booklet with one pane of ten stamps, VF	30.00
202	UTF-3* booklet with one pane of 25 stamps, VF	75.00
203	UTF-4* VF	6.00
204	UTF-6* VF	5.00
205	UTF-7* VF	3.00
206	UTF-8* VF	4.00
207	UTF-8* booklet with one pane of ten stamps, VF	40.00
208	UTF-9* VF	6.50
209	VIRGINIA Wine, W10 VF	2.50
210	WASHINGTON Matesen Catalogue Numbers) Wine, W7-8, 10-14* VF	3.55
211	W15-17, 19* VF	3.65
212	Beer, B22* VF PHOTO	----
213	B25* VF	1.25
214	B26* VF	1.25
215	Apples, A7-12* VF	15.10
216	A13-20* F-VF	5.95
217	Bulb, BU1-8* F-VF	1.73
218	WEST VIRGINIA Medicinal Liquor, ML1 VF short perf PHOTO	5.00
219	ML2* F-VF PHOTO	3.00
220	Soft Drink, SD1-9* VF, SD7 is unpriced in Hubbard,	4.40+
221	SD10-14* VF	3.60

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