

The American Revenuer

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> Haiti 1914 Effets de Commerce stamp and control stamp. More, inside, page 144.



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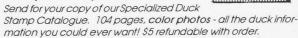
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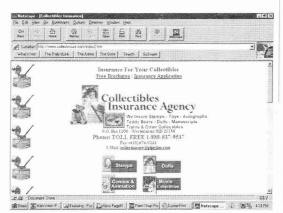
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A Haitian revenue research project

by Carroll Lloyd, ARA

The author is a specialist in Haitian philately and has assembled eight different na-



Figure 1. 1914 Effets de Commerce setenant pair, stamp and control stamp.

Figure 3. A denominated Connaissement stamp and three control stamps. tional level exhibits of this country. Of these exhibits the revenue presentation has been the most difficult to reach fruition. The biggest reason for this without doubt has been the difficulty of acquisition of material. This is especially true for revenue documents which are particularly scarce due to low initial volume, a casual attitude toward retention and particularly the ravages of fires, revolutions and a hostile climate.

The acquisition of the entire Haiti section



Figure 2. Block of four 1914 Connaissements control stamps discussed in the text.



of the Hilchey collection in a Robson Lowe auction formed the nucleus of the collection. This enabled the author and Peter Jeannopoulos to update the Haiti catalog listings of Samuel Dalsimer in the *American Revenuer*, Vol. 34, No. 1. Subsequently, extensive additions to the collection were made from the American Bank Note Company sale. In contrast, very little significant material has been found in dealer stocks over the past 40 years.

Two items in the Hilchey collection shown in Figures 1 and 2 caused considerable curiosity when first encountered. These were stamps from the Effets de Commerce (Bills of Exchange) issue of 1914. The se-tenant pair was understandable since the author was aware of the practice of placing the denominated stamp on the document and the control stamp on the retention record or copy. However, the block in Figure 2 was unexplainable. It was realized that Haiti utilized many French practices so the Bill of Exchange section for France in the Forbin catalog was consulted but to no avail. Unfortunately the author did not extend his search to the Connaissements (Bills of Lading) section where the answer to part of the puzzle would have been found. So, for a number of years the problem remained a mystery.

When the author joined the American Revenue Association some answers to these problems were forthcoming. Don Duston, a France revenue specialist, was of considerable assistance in providing information and guidance. A decision was made to place an ad

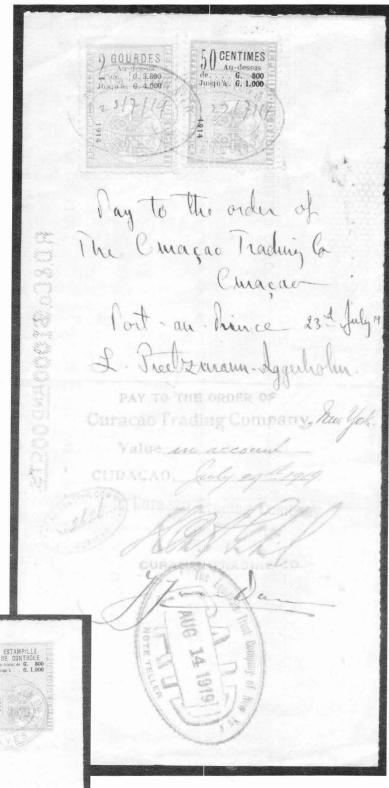


Figure 5. Draft for 5,000 gourdes with tax paid with two control stamps.

Figure 4. Draft for 5,000 gourdes with tax of 2.50 gourdes paid in stamps.

in The American Revenuer requesting information about significant Haiti revenue holdings. Only one response was received but that one contained an inventory of early Haitian revenue material that was so comprehensive and unusual to be overwhelming. Dave Thomas, an ARA member from North East, Md., was the owner of this material and he was very cooperative in allowing an inspection of his collection. His holdings included strips of four of 11 different denominations of this issue one of which is portrayed in Figure 3. Thus, it was clear that there was a denominated stamp se-tenant with three control stamps. He referred me to the early Connaissements of France which probably provided the model for the Haitian emissions. The denominated stamp was intended for use on the document and three control stamps were provided for use on retention records or associated copies. Therefore, one question had been answered.

The author was further interested in the composition of the sheet in light of the block in Figure 2. The gutter between each strip of four was evidently deemed necessary to separate the strips intended for each transaction. However, there are several vertical pairs in

the author's collection of control stamps with cancels indicating a flexible usage of these stamps. The next step in this research project is the determination of the sheet layout which will require input from anyone with additional information concerning this matter.

In the utilization of these stamps on documents there were undoubtedly some occasions for which all three control stamps were not needed. Therefore, a supply of these items must have accumulated. In a relatively poor nation like Haiti it is not surprising to find that the remainder of these controls were used on the original documents. Both of the bank drafts in Figures 4 and 5 paid obligations of \$1,000. US or 5,000 Haitian gourdes. The draft in Figure 4 illustrates the use of two denominated stamps in the amount of 2 gourdes, 50 centimes to pay the tax on a transaction of 5,000 (4,000 + 1,000)gourdes. The draft in Figure 5 shows control stamps being used to satisfy the same tax.

Collectors of Haitian and French revenue stamps are encouraged to contact the author to shed further light on sheet layouts, usages and any other pertinent information.

Revenue society to host Congress 2000

Coinciding with the tenth anniversary of the Revenue Society of Great Britain, the society has been invited to host the 82nd Philatelic Congress of Great Britain in 2000.

since its formation in 1990, the society has had remarkable success in its membership, exhibition awards, book publishing program, its award winning journal and all benefiting by the burgeoning interest in revenues especially since full commission status was granted by the FIP in 1996.

This is believed to be the first time a specialist society has been given the honor to host Congress. The venue will be Central London and the timing will be Friday, September 8 to Sunday 10, 2000.

Further details will be announced in due course.

ARA chapter news

The New York area chapter of the American Revenue Association held its regular monthly meeting on Thursday, October 7 at the Collectors' Club, 22 East 35th Street, New York City. Terence Hines gave a presentation on British "payment" stamps. These are used to pay telephone, gas and electricity bills as well as annual television and motor vehicle fees. In addition to showing the current stamps, the payment cards to which the

stamps are to be affixed were also shown. Brian Bleckwenn then showed a stunning selection of first issue revenues, including rare multiples, proofs and essays.

The New York Chapter meets the first Thursday of each month (except July and August) at the Collectors' Club. All interested collectors are welcome. We meet before the meeting for dinner at 6 p.m. at a nearby

Chapters/on 148

An identification of the Lactopeptine hoard

by David D'Alessandris, ARA

The government issued the \$5 proprietary tax stamp of 1873 (the \$5 parlor portrait), RB10, to facilitate the payment of taxes on bulk containers of proprietary medicines. Kingsley has identified 115 \$5 parlor portraits in his census (Kingsley, 1993, p. 69). According to turn-of-the-century reports, 37 of stamps came from lactopeptine tins which were saved by their British recipient. The stamps came back to the United States where they were sold in the early 1900s (West, 1979, p. 56).

Over the years some confusion has developed over the identity of these stamps. Kingsley reports 73 examples of the \$5 proprietary with a "J.H.B." manuscript cancel and 18 examples canceled "George P. Hanford", "P. Hanford" or "P.H."

Kingsley concludes that, "the exact identification of the lactopeptine hoard remains uncertain, but the evidence seems to be pointing toward the 'Hanford' cluster." Kingsley reaches this conclusion because there are more than 37 "J.H.B." stamps from 1879 alone. However, this assumes that the hoard of stamps returned from England were the only stamps with that cancel that exist today. If the "Hanford" cluster is the lactopeptine hoard then this implies that Kingsley's census has only identified half of the stamps from the hoard (Kingsley, 1993, pp. 70-71).

This brief note demonstrates that the stamps in the lactopeptine hoard were canceled J.H.B. Lactopeptine was sold by the New York Pharmacal Association (West, 1979, p. 57). The drug was alleged to remedy dyspepsia, anemia, general debility, chronic diarrhoea, constipation, headache, and de-



The only known pair of the 1873 \$5 Proprietary stamp is canceled in manuscript "JHB | Nov 18 | 78." This pair was sold at auction by Christie's on November 8, 1989, as part of a revenue sale of items from the Weill Brothers' stock. It was sold again by Daniel F. Kelleher Co., Inc. June 6, 1991, as part of their sale of the Morton Joyce collection.

praved condition of the blood resulting from imperfect digestion (Holcombe, 1977). The firm issued its own four cent private die proprietary medicine stamp, RS187, and its cancellation is also known on the second issue one cent proprietary stamp, RB11b. According to Holcombe's Patent Medicine Tax Stamps: A History of the Firms Using United States Private Die Proprietary Medicine Tax Stamps, the secretary of the New York Pharmacal Association was Mr. J. H. Butts—or J.H.B. While this strongly suggests that some of the stamps canceled J.H.B. are from the lactopeptine hoard, the initials could certainly be a coincidence.

Further evidence comes from the fact that Kingsley only reports J.H.B. cancels with the year dates of 1878 and 1879 (Kingsley, 1993, p. 71). According to Holcombe, the New York Pharmacal Association was founded in the spring of 1877 providing a starting point for

potential J.H.B. cancellations less than a year before the earliest reported J.H.B. cancel. J.H. Butts died "shortly" after the firm moved to a new location, which occurred "about two years after its establishment" (Holcombe, 1977, pp. 387-388). This would place J.H. Butts' death around the spring of 1879. The latest J.H.B. cancellations reported by Kingsley were March 1879, although some stamps had indistinguishable 1879 dates. Stamps with the George P. Hanford Cancel exist with manuscript date cancellations as early as 1875, predating the establishment of New York Pharmacal by two years.



The 4¢ private die proprietary stamp used by the New York Pharmacal Association on their product Lactopeptine. It is unlikely that the Lactopeptine produced by New York Pharmacal could have been sent to England with proprietary tax stamps canceled P. Hanford. The Treasury Department ruled that bulk packages of taxable items were equally liable for taxation as when sold in retail packages. Thus a bulk package containing proprietary goods that would retail for \$125 would require \$5 in tax stamps. Once the tax stamps were affixed, dealers could retail from the bulk package without being liable for additional taxes.

Thus, the only way that a \$5 stamp with a P. Hanford cancel would wind up on Lactopeptine would be for New York Pharmacal to sell a bulk package of lactopeptine to the George P. Hanford Co., and for Hanford to break the container into smaller units which still had a retail value of at least \$125. Given the substantial amount of money that \$5 represented in the late 1870s, exporters or distributors would be far more likely to resell the product in the original container than to repackage it and become liable for tax a second time. Elliott Perry, writing as Chris West, stated that the dollar values of the proprietary stamps were mainly used by importers of bay rum, and by the Philadelphia firm of Starkey & Palen (West, 1979, p. 55). Based on this information, it seems likely that P. Hanford was an importer of bay rum, or an officer of Starkey & Palen.

References

Holcombe, H. W. Patent Medicine Tax Stamps: A history of the firms using United States Private Die Proprietary Medicine tax stamps. Lawrence, MA: Quarterman Publications, Inc., 1977.

Kingsley, T. C. *The Legendary Persian Rug:* and the other high-value Civil War revenue stamps. Pacific Palisades, CA: Castenholz and Sons, 1993.

West, C. (Elliot Perry). The Revenue Stamps of the United States. Portland, ME: Mekeel's Weekly Stamp News, 1918. Reprinted Pacific Palisades, CA: Castenholz and Sons, 1979.

Chapters: Cal-Rev meetings/from 146

restaurant. Contact Terence Hines (phone: 914-228-5495; e-mail: thines@pace.edu) for details.

Cal-Rev, the West Coast chapter of the ARA met at Philatelic Fiesta on September 18 in Santa Clara, California. H. P. Hager discussed Netherlands revenue stamped documents including consular service, fishing licenses, export cattle, dog tags, social security pensions, bicycle tags and a host of other items. The group will be meeting again December 4 at Penpex in redwood City. The program will be a show and tell so bring items. Everyone is welcome. For more information call Jerry Lurie at 925-682-3020.

The Congress Book 1999

The Congress Book 1999, sixty-five in a series published by the American Philatelic Congress, continues a recent trend of pub-

lishing at least one article of significance about revenue stamps. This year's book includes "The Spud Tax" by Peter Martin.

Martin's study looks at the Agricultural Adjustment Act of December 1, 1935, which called for the stamps, rejected designs, essays, the sources of the designs, the stamps and how they were used. There are two types of stamps, the tax paid stamps with values in pounds and currency (which have been listed in the Scott catalog since 1937) and the tax-exempt stamps (valued in pounds and first

listed in the 1999 Scott catalog).

The Congress Book is the annual publication of the American Philatelic Congress. They are available by membership in the Congress or for sale by the Congress as back issues to members and non-members. For information please write to the Secretary-Treasurer Ms. Wanda M. Oviedo, Box 66061, Tucson, AZ 85728.

Help requested for Durland plate number catalog

ARA members help is requested. The 2000 Durland Standard Plate Number Catalog will include for the first time detailed information on the plate numbers and positions for United States revenue stamps. The initial work in gathering this information has provided relatively comprehensive information in some areas and spotty information in other areas.

Your help would be appreciated in providing a list of any plate numbers including the size of the plate number piece, by Scott number, that you have in your collection. Data can be shared with you on the plate number listings in your collecting area which are currently available from the upcoming Durland catalog.

Please send revenue plate number listings (including the size of the plate number piece) by Scott catalog number to Stephen A. Wittig (ARA 5102), Box 2742, Springfield, MO 65801. Alternative means of contact are home phone (417-889-3562), office phone (417-831-8746), office fax (417-831-8402) or e-mail (swittig@prodigy.net).

Literature in review

The Battleship Desk Reference: a study of proprietary battleship revenue stamps and their cancellations, by Robert V. Mustacich and Anthony Giacomelli (no ISBN). 57 + 279 unnumbered pages, 8.5 x 11 inches, hard cover, smyth sewn, unpriced, illustrated. Published by Robert Mustacich and Anthony Giacomelli. Available from Robert Mustacich, 722 Camino Cascada, Santa Barbara, CA 39111 for \$64.95 plus \$5 shipping (in U.S., inquire for shipping outside U.S.).

In October 1957 Morton Joyce published a 107 page listing of printed cancellations on the U.S. battleship proprietary stamps of 1898. The bulk of the listing was by C. H. Chappell. It had previously been published in Weekly Philatelic Gossip from 1935 through 1941 and was merely a collection of these listings pasted up in three column format and reprinted. An addendum of 19 pages had been added. The addendum was mostly printed cancels with some handstamps and featured drawings of the cancels with typewriter written text. The listing attempted to

list all known variations of the cancels including dates, typesetting varieties and stamp (denomination and perforation). Cancellations were given "Type" numbers which one often sees reference to in exhibits of these stamps.

The newly published *Battleship Desk Reference* is both a more comprehensive look at these stamps but at the same time does not involve the depth. The majority of the cancels listed are handstamps. Each cancel is listed by known denomination but not by perforation variety. Dates and minor typographical varieties are not listed. There are 279 pages of cancel listings—over 11,000 cancels.

The first 57 pages provide some background for the stamps and the catalog. The authors discuss the development of patent medicines, the Revenue Tax Bill of 1898 and the products that were covered by this bill and the resultant proprietary stamps. (Besides medicines, perfumes, cosmetics, soaps, chewing gum, wine and food products making medicinal claims were all taxed. A list of some products that were not taxed is in-

cluded although some of these products did pay the tax initially.)

The major goal in publishing this book was the correlation of cancellations with the proprietary stamp users. Traditional sources of information have included the Chappell and Joyce listings, period advertising and bottle collector publications. The authors made use of the *ERA Druggists Directory of the United States and Canada* for the years 1898-1902 to provide them with lists of retail, wholesale and manufacturing druggists. A computer in-



dex was created for all druggists using their initials, rather they have any known cancels or not. This can also result in more than one firm having the same set of intials in the index. Known cancels are then correlated against this list.

After the authors had created their database of possible users they began to correlate known cancels against this list. They examined an estimated 40,000 stamps with a resultant 7,047 different rows of known users. They then added cancels for which they were not sure of

Cancels are described using a set of shorthand descriptions. Considerable space is devoted to describing this system and several pages of illustrated examples are provided. Some anomalies have resulted from this system. The cancel "Antikamnia Co." is indexed as "ACo" while "The Antikamnia Co." is indexed as "TACo" while in reality they are variations of cancels from one company.

A typical listing would be "ALC; Albert L. Calder; Providence; RI; 270; 7; Calder's; [c,i]A.L.C.;[c,i,smaller]DENTINE./yr,viol; (5.8)H; (1 1/4) H." This would be an alphabetical listing for a cancel using the initials, words or names begining with the letters ALC (the list also includes A. L. Curtis of Atlanta, a druggist but with no known cancels on stamps). The name of the firm, city and state are given next. the listing 270 and 7 indicate the listing correlated with a listing on page 270 of the ERA Druggists Directory, 7th Edition, 1899; Calder's indicates the name of the business or products. The last entries are the shorthand description of the cancel and indications that they are known as handstamps on the 5/8¢ and 1 1/4¢ stamps. Actual dates and varieties are not listed.

The study also includes an examination of who the users were—what type of product on which the stamps were used. The results provides us with yet another look at how these stamps were used.

This publication represents a great leap forward in the identification of the handstamped cancels. Its structure will allow for easy updates and the insertion of new cancels and firms. If you collect these stamps you can hardly be without this book.

Kenneth Trettin

The Check Collector—July-September 1999

the actual user.

The lead article in the July-September 1999 issue of *The Check Collector* is "Cashing Out the Hard Way" by Cliff Murk. It is an account of one man's efforts to beat a run on the express and banking firm of Adams and Company in San Francisco. The article is illustrated with drafts and helps one understand how the system of exchange drafts worked in the West.

In other articles, Michael Zier describes "Makeovers," or scratched checks where the name of one bank is scratched out and another bank's name written in its place. Coleman Leifer illustrates Utah railroad

drafts in "An Interesting Utah Draft." Bob Cochran describes a check look-alike created by the cubist artist Marcel Duchamp. Benny Bolin illustrates a returned check from 1886 with a 25¢ bank charge. Bill Castenholz has an article written in 1983 and an update telling about all of the stamped revenue paper that was in the Amon Carter collection and how it was eventually sold.

The Check Collector is the quarterly publication of the American Society of Check Collectors. For information contact ASCC Secretary Coleman Leifer, Box 577, Garrett Park, MD 20896.

ARA set to make a splash at WESTPEX 2000

From early expressions of interest, it appears that the revenue exhibits as WESTPEX 2000 will be more numerous and of even higher quality than the revenue exhibits at Pacific 97!

According to the APS, there have been over 40 revenue exhibits at national WSP shows in the past few years. As of the beginning of November, eight of our members are already planning to show their top-flight revenue exhibits at WESTPEX 2000. If only a fraction of the others decide to participate, the result will be the most awesome display of revenue material seen in the United States in at least the past decade, if ever before.

If you have not yet attended an ARA Convention, why not consider joining us in San Francisco next April? You will not be disappointed in the exhibition, the bourse, or the city!

WESTPEX, the premier WSP show on the West Coast, is held annually at the Cathedral Hill Hotel in San Francisco and attracts 300 plus frames of exhibits and 75 plus dealers. The ARA is the Guest Society, but since there is a high probability that the 300 frames will be oversubscribed, space for revenue exhibits will only be *guaranteed* until February 11, 2000. After that date all entries will compete equally on a first-come, first-served basis for the unreserved frames.

If you think you *might* be interested in exhibiting at WESTPEX 2000, it is time to make your interest know. A prospectus is printed on the mailing wrapper of your *The American Revenuer* and is also available from the Exhibit Chairman, Don Green, at Box 2357, Sunnyvale, CA 94087.

Even if your are not an exhibitor, come join in the fun!

by Richard Riley, ARA

The first part of August I went to Alaska on a tour. This was up the inside passage and thence by bus, train, etc. through Alaska and Yukon Territory to Dawson City. The accompanying illustration was obtained out of Anchorage on a bus foray into the hinterland to see Mendenhall Glacier. The self-adhesive stickers were doled out to passengers (prepaid) and I have no idea if they are tax stamps, admission fare receipts or what. The

USDA Forest Service visitor center stamp

USDA Forest Service had a substantial building there with indoor plumbing, displays, etc.

Oh yes, I panned for gold in Dawson City and came up with about 10 cents worth. Really. Of course it had been planted and it only cost me \$6.



The Revenue Journal of Great Britain—September 1999

The September 1999 issue of *The Revenue Journal of Great Britain* again contains a wide diversity of articles. William Craig describes the differences between the "Victorian Stamp Duty 'Look-alikes'" issued by the Australian state of Victoria. Originally issued as postal fiscals, the stamps and later look-alike printings continued to be used until 1966.

In other articles Geoff Rosamund looks at "Court Fee Overprints for Aden," "Bharatpur—Court Fee Stamps K&M Type 5" are examined by John Whiteside, R.H. Champion and E.J. Hitchings list 43 differ-

ent duty puncheons seen so far in "Great Britain—Dice Duty 1711–1862," and Alan D. Anyon writes about "Colombia: The Documentary Revenues of Boyacá." In addition there is an extensive Notes & Queries column which presents short items on an even wider variety of subjects.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain by Clive Akerman, Editor. Information about the society is available from the Secretary, Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, UK.

The American Revenue Association

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as ammended 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.

5588 Gumbus, Paul B., 211 Grove Street, New Britain, CT 06053, by Eric Jackson. United States Revenue, Telegraph, P.O. Seals

5589 Gearing, Patrick, 61 Cole Street, Jamestown, RI 02835-1327, by Eric Jackson. United State First Three Issues, Proprietary, Proofs and Essays

5590 Katz, Norman H., 3420 Lynne Haven Drive, Baltimore, MD 21244, by Eric Jackson.

5591 Calabria, John, 672 Ridge Rd, Bridgewater, VA 228121, by Eric Jackson

5592 Prater, Don, 420 N. Van Dorm #617, Alexandria, VA 22304, by Eric Jackson

5593 Collins, Ken, 4321 Carlyle Garth, Belcamp, MD 21017, by Eric Jackson

5594 Stude, Melvin D., Box 950658, Lake Mary, FL 32795, by Eric Jackson. United States Revenues, Telegraphs, Savings, Postal Notes

5595 Bechly, Paul L, 112 Country Club Drive, Wilmington, DE 19803, by Eric Jackson. United States, Documents

5596 Bieda, Edwin E., 6506 22nd Ave., Kenosha, WI 53143-1218, by Richard Friedberg. Canada, United States

5597 Farber, Martin, by R. D. Warren

5598 Dudacek, **Wayne**, 1415 W. 61st Place, Lagrange, IL 60525-3865, by H. J. W. Daugherty. United States Revenues, Cancels, Telegraphs **5599 Becker, George W.** 69 W. 225th Street, Apt 5G, Bronx, NY10463, by Richard Friedberg. United States Revenues, Telegraphs

5600 Morkeberg, Thomas, Orstedsgade 21.1th, 7100 Vejle, Denmark 75723160, by Eric Jackson. Railroad Stamps, Scandinavia

5601 Perron, George, The Old Paperphiles, Box 135, Tiverton, RI 02878, by H. J. W. Daugherty. United States

5602 Grist, John T, Box 1476, Clayton, GA 30525, by Eric Jackson. United States, Lock Seals

5603 Benice, Daniel L, Box 5708, Cary NC 27512, by Eric Jackson. Transportation tickets, passes, scrip, chits, coupons; Admission tickets

and passes

5604 Westfall, Dave, 25357 Ingleside, Southfield, MI 48034, by Sanford Weinstock. United States Revenue, Telegraphs, Local Posts, Cinderellas **5605 Jeter, Joseph R,** 900 Dawson Street, Cedar Hill, TX 75104, by Eric Jackson. United States, State Revenues, fractional values

5606 Wasson, Jim, 41901 Hwy 26, Sandy, OR 97055, by Eric Jackson. United States

5607 Stegall, Ronald, 1149 Westview Terr, Dover, DE 19904, by H. J. W. Daugherty. United States, Canada, Portuguese Colonies

5608 Hall, Daniel N, 22325 Calverton Road, Shaker Heights, OH 44122, by H. J. W. Daugherty. United States

5609 Hopkins, Gregg A, Sr, 2344 No 32nd Street, Phoenix, AZ 85008, by H. J. W. Daugherty. United States

Applications for Reinstatement

760 Curtis, Charles R, 8919 Helen Avenue, Sun Valley, CA 91352, by Eric Jackson **4309 Thirkill, Albert E**, 3482-41 Hwy 508, Onalaska, WA 98570, by Eric Jackson

Resigned

5502 Green, Christopher

Change of Address

1214 Himpsl, Frank F, Box 6284, Freehold, NJ 07728

1562 Cummins, Harry, PMB 232, 7550 N MacArthur #120, Irving, TX 75063

1582 Beckham, Harry F, Box 522558, Longwood, FL 32752-2558

2851 Bergstrom, Bob, 1115 Pershing Avenue, Wheaton, IL 60187

3286 Ryan, Christopher, 25 Lessard, Toronto, ON M6S1X6 Canada

4278 Callis, James R, Jr, 621 N. Saint Asaph St. #404, Alexandria, VA 22314

4703 Skeen, Duane K, Box 4411, Crofton, MD 21114-4411

4953 Wadsworth, Lester, 4140 Tara St, Carson City, NV 89706-1331

4987 Fletcher, **James P**, 134 Wagon Trail, Mooresville, IN 46158-1047

5110 Brown, Throop C, Box 819, Snow Camp, NC 27349

5132 Denison, John C, 700 John Ringling Blvd. #1401, Sarasota, FL 34236-1504

5238 Farnsworth, Jim, 17331 Norwood Park Place, Tustin, CA 92780

5290 Zanor, Timothy J, 9601-20 16th St, St Louis Park, MN 55426

5552 Koelsch, Philip, 100 Kinderly Lane, Virginia Beach, VA 23464

5558 Packard, William R, Box 805, Estacada, OR 97023

Results of ARA Election

We have finally been able to determine the results of the 1998 ARA election. Italic face type indicates those elected to office, the numbers

indicate the number of votes received.

President

34 Ron Lesher

Vice President

33 Eric Jackson

1 Joe Ross

Representatives

- 26 Jerome Lurie
- 21 Martin Richardson
- 22 Richard Rilev
- 18 Ernest Wilkens

AUCTIONS WITH A DIFFERENCE

Revenues, Documents, Covers

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H.J.W. Daugherty

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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	Express Company Stamps Adams Express Co.,	
2	ICFI* F-VF	
2	Wells, Fargo & Co., Springer 10CF5* F-VF PHOTO	
3	Gargoyle Motor Express, 1c black, 5c black on blue,	
4	mint, VF Russell Peck Delivery Prepaid Stamp, unused, F-VF	
5	Piercys Express Co. Parcel stamp, 10c green & black,	E
3	tiny sealed tear PHOTO	1
6	Ration Stamps WWII Ration check for Meat, Fats,	
O	Fish, Cheese, F-VF	
7	WWII Ration check for Processed Foods, F-VF	
8	Ration Coupon for Sugar overprinted in red,	
0	"TWENTY POINTS MEATS AND FATS," F-VF	
	comer creases PHOTO	
9	The Connecticut Company, 3c red, Passenger's Receip	ot .
	for War Tax, F-VF creases PHOTO	
10	First Issue Revenues R3c, Dr. Seth Arnold,	
	Woonsocket, R.I., VF small faults PHOTO	
11	R13c, Walker & Taylor 10 line printed cancel, VF PH	
12	R15c tied by black h/s cancel to National Bank of	
	R15c tied by black h/s cancel to National Bank of Salem, New York, check, VF	
13	R15c tied by blue h/s cancel to Union National Bank of	of
	Wilmington, Delaware, bank check, 1869, VF	
14	R74a red h/s cancel, F-VF PHOTO	250.00
15	Second Issue Revenues R104 National Bank of Saler	n,
	New York, check, VF	
16	Documentary R173a vertical pair imperf horizontally	,
	irregular margin at top cuts design, F, unpriced in Sco	tt,
	realized \$528 in the Joyce sale in 1991 PHOTO	
17	R174a horizontal pair, imperf vertically, VF vertical	
	crease between stamps, 1991 PF certificate, ex-Joyce	
	PHOTO	450.00
18	R269* F-VF	16.00
19	R273* F-VF	5.50
20	R366* F-VF	4.23
21	R422 VF	8.00
22	R435 perfin, VF	17.50
23	R447 F-VF	4.25
24	R460 perfin, VF R472 VF	20.00
25	R472 VF	6.00
26	R498* F-VF	7.50
27	R510 perfin, F-VF	18.00
28	R535 perfin, VF	20.00
29	R560 perfin, F-VF	18.00
30	R583 perfin, F-VF	5.00 27.50
31	R585 perfin, F-VF	8.00
32	R614 VF	10.00
33	R616 perfin, VF	60.00
34	R672 s/e at top, F-VF	4.00
35 36	R682 perfin, VF R699 perfin, F-VF	5.00
37	P700 perfin VE	4.00
38	R700 perfin, VF R708 perfin, VF PHOTO	50.00
39	R709 perfin, VF	4.00
40	R726 perfin, VF	5.00
41	R728 perfin, VF	7.50
42	R729 perfin. VF	7.50
43	R729 perfin, VF R730 perfin, F-VF PHOTO	50.00
44	R731 perfin, F-VF PHOTO	60.00
45	R732 perfin, VF	25.00
46	Documentary Meter, Treasury Building, VF PHOTO	
47	Proprietary RB40* F	35.00
48	Stock Transfer RD366 used with RD342 on stock	
	purchase receipt, F-VF	
49	Wines and Cordials RE150 perfin, VF adhesive stain	35.00
50	Beer Stamps REA3 cut to shape, VF	13.00
51	Playing Cards RF6 VF usual crease PHOTO	50.00
52	RF9 black surcharge, VF corner crease	9.50
53	RF10 F-VF usual crease PHOTO	60.00
54	RF10a F-VF PHOTO	35.00
55	RF11* VF PHOTO	42.50
56	RF13 black surcharge, F-VF usual crease, small sealed	
	tear PHOTO	27.50
57	RF13a black surcharge, VF usual crease PHOTO	35.00
58	RF14 F usual crease PHOTO	90.00
59	RF18 red surcharge, F-VF usual crease PHOTO	35.00
60	RF18a red surcharge, F-VF usual crease PHOTO	35.00
61	RF29 F-VF PHOTO	90.00
62	Narcotic Tax RJA12* F-VF	10.00
63	Private Die Match RO164d F-VF PHOTO	70.00
64	Private Die Medicine RS144P4 XF PHOTO	100.00
65	RS184d* F PHOTO	30.00
66	Private Die Perfume RT12d VF	12.50
67	Motor Vehicle Tax RV41* F-VF	16.50
68	RV53* VF	11.00
69	Firearms Transfer Tax RY3* VF PHOTO	85.00

	Discover, Mastercard, and Visa. Send all of the	raised
6%	sales tax added to their purchases.	
tion	unless noted as mint(*).	
70 71	Cigarette Springer TA351a VF Cigar Specimens TC362 with red SPECIMEN overprint, F	2.50
72	TC364 with red SPECIMEN overprint, F	
73	Snuff TE705a VF	2.75
74	Snuff Specimens TES4 F-VF	12.50
75	TES5 F	10.00
76	TES9 F-VF	12.50
77	TES12 F-VF	12.50
78	TES16 F-VF PHOTO	15.00
79 80	TES18 F-VF TES19 F-VF	12.50 10.00
81	TES22 F-VF	12.50
82	TES23 F	12.50
83	Tobacco TF599 vertical strip of five, F-VF	3.75
84 85	Fermented Fruit Juice 12 oz. blue, mint, F-VF Food Order 2G8* F-VF	
	STATE REVENUES	
96	Hubbard Catalogue Numbers unless noted otherwise	1.50
86 87	Alaska Beer, B4a* VF Arizona Beer B11, 17-9, and 80c green with Moore	1.50
67	signature, mint, VF	
88	Luxury Tax. LX7x* VF PHOTO	10.00
89	Luxury Tax, LX7x* VF PHOTO LX14* VF	3.00
90	California Documentary, D1 cut to shape, F PHOTO	15.00
91	D3 F	
92	D3c cut to shape, F	12.00
93	D4a VF	6.00
94	D4b cut to shape, VF	7.00
95 96	D4c F D5a F-VF	8.00 4.00
97	D5b cut to shape, F small faults	5.00
98	D5c VF PHOTO	7.00
99	D6b F	7.00
100		6.00
101	D7b cut to shape, F	8.00
102	D8b cut to shape, F	10.00
103	D41 star cut, VF PHOTO D44 star cut, VF PHOTO	
104	D44 star cut, VF PHOTO	
105	D46 star cut, VF PHOTO D48 star cut, VF pinhole PHOTO	
106 107	D91a cut to shape, F	
	D95 die cut, F	4.50
	D126 die cut, F small tear	3.00
111	D132 F	2.00
112	D133a die cut, F-VF	
113	D138 cut to shape, F	4.50
114	D156 cut to shape, F-VF PHOTO	12.50
115	D172 cut to shape, F-VF pinhole	9.00
116	D193 corner margin single, VF	2.50
117	Liquor Essay, 2 ounces, vignette of state capitol, VF	RRR
118 119	Florida Liquor, L43a* punch hole, VF PHOTO Citrus Fruit, CF12 VF	3.00
	CF28 VF PHOTO	
121	Grapefruit, GR18 F	2.00
122	Tangerine, TA15 F-VF pulled perf PHOTO	RR
123	Feeding Stuffs Tag, 25 lbs., Mayo signature, VF	
124	Marianna, Cigarette Tax, 1 1/2c black on orange decal,	
125	mint, VF	
125 126	Indiana Intangibles Tax, D57* VF	
127	1959 \$5, mint, F-VF Iowa Feed, F8* F-VF PHOTO	8.00
128	Feeding Stuffs Tax, 25 lbs., Barney signature, F-VF	0.00
	as above, 100 lbs., VF	
130	Kansas Cigarette Tax, Bellinghausen C50* pane of ten.	,
	VF	5.00
131	Malt Products, MP4 F pinhole PHOTO	15.00
132	Livestock Remedy, LR3d horizontal pair, imperf	
122	between, F-VF light crease PHOTO	15.00
133 134	LR4c* F PHOTO Feed Tags, FT3 VF	13.00
135	FT20 VF	
136	FT20 variety, no imprint, VF	
137	Eggs, E4a* VF	20.00
138	Eggs, E4a* VF E5a* VF	20.00
139	E6* VF	5.00
140	E7a* VF	20.00
141	E8a* VF	20.00
142	E9* VF	5.00
143	E11* VF E12a* VF	5.00
144 145	Kentucky Feed Tags, 25 lbs. red, Cooper signature,	20.00
143	Blatchford's Rabbit Meal, VF	
146	25 lbs. red, Cooper sig., Blatchford's Egg Mash, VF	
147	50 lbs. red, Cooper sig., Blatchford's Lamb Meal, VF	
148	100 lbs. black, Cooper sig., Ballard's Kentucky Farm	

	Feed and Screenings, VF	
149		
150	100 lbs. black, Cooper sig., Wheat Mixed Feed, VF	
151	100 lbs. black, Cooper sig., Sonny South Pure Wheat	
152	Bran, VF Maryland Recordation Tax, D1.6, s/a, F.VF	
152 153	Maryland Recordation Tax, D1-6, s/e, F-VF D14 VF PHOTO	
154		
155	Massachusetts Stock Transfer, Hines ST1* block of	
	eight, bottom sheet margin with American Bank Note	
156	Co. imprint, VF	
157	ST4* as above, VF Mississippi Feed, F11 F-VF small faults	
158	F31* VF PHOTO	
159	F70* F-VF PHOTO	
160		2.50
161	B24* VF	2.50
162	B33* VF	2.50
163 164	B38* F-VF Kerosene, K21a VF	3.00 7.50
165	K22 VF	3.00
166	Nebraska Beer, Pruess B17 F-VF rust stain, small	0.00
10 10011	faults	6.00
167	New York Stock Transfer Meter, VF	
168	Motor Vehicle Use Tax, 1952-3, \$5, mint, VF	
169 170	1952-3, \$10, mint, VF creases 1953-4, \$5, mint, VF	
171	1953-4, \$10, mint, F small faults	
172	1954-5, \$5, mint, VF tiny scrape	
173	1954-5, \$5, mint, VF tiny scrape 1955-6, \$5, mint, VF	
174	North Carolina Cleaning & Pressing, CP1* booklet	
175	pane of fifty, VF corner crease	
176	CP2* booklet pane of fifty, VF Cotton Seed Meat Tag, undated, 100 lbs. green, Scott	
2.0	sig., VF	
177	Feed Tag, 1937, 75 lbs. blue, F-VF	
178	undated, 100 lbs. blue, Scott sig., VF	*****
179	Fertilizer Tag, 1941, 200 lbs. red, Scott sig., F-VF	
180	reases 1944, 100 lbs. black, Scott sig., F-VF creases	
181	North Dakota Liquor, L40a* VF PHOTO	
182	Ohio Beer, B7, W.B. CO33-10-9 precancel on back,	
	VF PHOTO	
183	B30* VF crease	
184	B32 red SPECIMEN overprint, VF PHOTO	
185 186	B39a red SPECIMEN overprint, F-VF PHOTO	
100	Pennsylvania Stock Transfer, ST15 red SPECIMEN overprint and security punch, F PHOTO	
	Pennsylvania Local Real Estate Transfer Tax	
187	Abington Township, \$5 orange-brown, VF	
188	\$10 blue, VF PHOTO	*****
189 190	\$100 green, VF PHOTO	
191	\$10 blue, building vignette, VF \$25 orange, building vignette, F-VF PHOTO	
192	\$25 orange, building vignette, F-VF PHOTO Avalon Borough, \$1 black/orange, mint, VF PHOTO	
193	Baldwin Township School District, 50c black & green,	
	VF	*****
194 195	\$1 black & brown, VF crease \$5 black & red, VF PHOTO	
196	Baldwin Borough, \$1 black & red, VF PHOTO	
197	Bethel School District, 50c black & blue, VF small	
	faults	
198	\$1 black & orange, VF PHOTO	
199	Springfield Township, \$1 blue, VF PHOTO	10.00
200 201	South Carolina Feed, F1 VF crease PHOTO F2 VF PHOTO	10.00 10.00
-01	Richland County, South Carolina	10.00
202	Recording Tax, \$3 green, Bryan imprint, perf 12, F PH	
203	\$2 orange, Bryan imprint, rouletted 9, F-VF crease PH	
204 205	\$3 green, Bryan imprint, rouletted 9, F-VF PHOTO \$4 blue, without imprint, rouletted 10, F-VF PHOTO	
206	Tennessee Feed, 1921 ½ mill blue, Peck sig., mint, VF	
200	PHOTO	
207	Fertilizer Tag, Series F, 100 lbs., Jones sig., VF	
208	Tobacco, T52b VF PHOTO	RRR
209	T59b VF PHOTO Texas Cigarette C1* imperforete block of four VF PH	2.00
210 211	Texas Cigarette, C1* imperforate block of four, VF PH C2* imperforate block of four, VF	
212	C4* imperforate block of four, VF	
213	C5* imperforate block of four, VF	
214	C12* imperforate block of four, VF	
215 216	C12* imperforate block of four, VF C14* imperforate block of four, VF Liquor, L7 plate proof on card, VF PHOTO	
217	L10 plate proof on card, VF PHOTO	
218	Wine W27 plate proof on card, VF	
219	Utah Flaming Gorge Fishing, UTFG-1* VF PHOTO	30.00
220	Lake Powell Fishing, UTLP-1* VF	20.00
221 222	UTLP-2* VF UTLP-2N* without year date, VF	20.00 20.00
223	Fishing, UTOD-1* VF	2.50
224		30.00
225	Washington Electrical Inspection, 25c green, mint, VF	
226	PHOTO West Vincinia Liques Seel LSS and SPECIMEN	*****
226	West Virginia Liquor Seal, LS5 red SPECIMEN	
227	overprint and security punch, VF Hawaii R8 VF PHOTO	40.00
	CINDERELLAS	
228	CINDERELLAS International Brotherhood of Electrical Workers,	
228	CINDERELLAS International Brotherhood of Electrical Workers, Tested, on yellow paper, red SPECIMEN overprint and	
	CINDERELLAS International Brotherhood of Electrical Workers, Tested, on yellow paper, red SPECIMEN overprint and security punch, VF PHOTO	
229	CINDERELLAS International Brotherhood of Electrical Workers, Tested, on yellow paper, red SPECIMEN overprint and security punch, VF PHOTO as above, on white paper, for Neon Tube, VF PHOTO	
229	CINDERELLAS International Brotherhood of Electrical Workers, Tested, on yellow paper, red SPECIMEN overprint and security punch, VF PHOTO as above, on white paper, for Neon Tube, VF PHOTO Ornamental Iron Workers Benefit Fund, set of 7, 5c to	
229	CINDERELLAS International Brotherhood of Electrical Workers, Tested, on yellow paper, red SPECIMEN overprint and security punch, VF PHOTO as above, on white paper, for Neon Tube, VF PHOTO Ornamental Iron Workers Benefit Fund, set of 7, 5c to \$3.15, each with red SPECIMEN overprint and security punch, VF PHOTO	
229	CINDEREILAS International Brotherhood of Electrical Workers, Tested, on yellow paper, red SPECIMEN overprint and security punch, VF PHOTO as above, on white paper, for Neon Tube, VF PHOTO Ornamental Iron Workers Benefit Fund, set of 7, 5c to \$3.15, each with red SPECIMEN overprint and security punch, VF PHOTO Stamp Dealers Stamp, G. Hamilton Smith & Co., plate	
229 230 231	CINDERELLAS International Brotherhood of Electrical Workers, Tested, on yellow paper, red SPECIMEN overprint and security punch, VF PHOTO as above, on white paper, for Neon Tube, VF PHOTO Ornamental Iron Workers Benefit Fund, set of 7, 5c to \$3.15, each with red SPECIMEN overprint and security punch, VF PHOTO Stamp Dealers Stamp, G. Hamilton Smith & Co., plate proof on card, block of four, VF PHOTO	
229 230 231	CINDERELLAS International Brotherhood of Electrical Workers, Tested, on yellow paper, red SPECIMEN overprint and security punch, VF PHOTO as above, on white paper, for Neon Tube, VF PHOTO Ornamental Iron Workers Benefit Fund, set of 7, 5c to \$3.15, each with red SPECIMEN overprint and security punch, VF PHOTO Stamp Dealers Stamp, G. Hamilton Smith & Co., plate proof on card, block of four, VF PHOTO Newfoundland, Imported Tobacco, Brandom NT-195*	
229 230 231	CINDERELLAS International Brotherhood of Electrical Workers, Tested, on yellow paper, red SPECIMEN overprint and security punch, VF PHOTO as above, on white paper, for Neon Tube, VF PHOTO Ornamental Iron Workers Benefit Fund, set of 7, 5c to \$3.15, each with red SPECIMEN overprint and security punch, VF PHOTO Stamp Dealers Stamp, G. Hamilton Smith & Co., plate proof on card, block of four, VF PHOTO	
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For Sale: my Catalog of Egyptian Revenue Stamps (published in 1982, 236 illustrated pages, all stamps priced), for \$30 postpaid. Peter R. Feltus, Box 5339, Berkeley, CA 94705 *1526*

Wanted: U.S. Cinderellas: product / trademark / copyright, including playing card closure seals; secret society (Masonic, KKK, etc.); Railway Express Agency items. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043. *1527*

Wanted for exhibit: Plate # pieces and multiples of \$ COMMERCE and \$ LIBERTY REVENUES. R173-R192, R217-223, R240-245, R257-259, R276-281, RC10-15, RC25, RC26, RD11-18, RD30-32, RD37, RD38, RD54-60, RG13-18, RG35, RG36, RG49-54, RJ7-11, RJA21-25, RJA41, & RY1. Always a buyer of revenue, newspaper, & possession plate # pieces. 500 Battleship plate # singles and other duplicates for sale/trade. Stephen A. Wittig, Box 2742, Springfield, MO, 65801-2742.

Second and Third Issue revenue documentaries WANTED. Anything interesting or unusual. Documents, cancels, bisects, multiples, etc. Mike Morrissey, Box 441, Worthington, OH 43085. *1529*

Great Britain / Commonwealth £165 Barefoot all different for US \$ 35. Money returned if sold out. George T. Olson, 1527 Brookshire Ct., New Brighton, MN 55112. *1530*

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Seeking worldwide defense / war / postal savings stamps. Also fiscal / financial paper and checks form Guam and American Samoa. Please describe. J. Semeniuk, Box 070452, Brooklyn, NY 11207.

Wanted: Contact for frequent purchases of Scandinavia area revenue stamps, railroad stamps, shipping company stamps, cinderellas. Small or large lots. Finland especially needed. (ARA 2512) Jacob Kisner, 254 Park Avenue South, Penthouse F, New York City, NY 10010. *1533*

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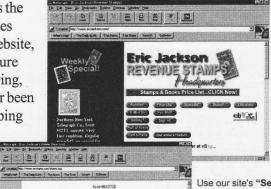
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