



# The American Revenuer

## IN THIS ISSUE:

U.S. second and third issue inverts .....	32
Boat motors and Motor Boat stamps .....	36
Notes on the Frederick Brown facsimile and counterfeit	37
The revenue stamped papers of Faridkot State .....	43
Bogus usage of a private die proprietary medicine .....	44
stamp on document	
Canadian revenue stamp usage in lawsuits on .....	46
promissory notes revisited	
Index to Volume 53—1999 .....	center insert

A prototype of the Fred Brown facsimile label with scroll work filling the center of the design. More, inside, page 37.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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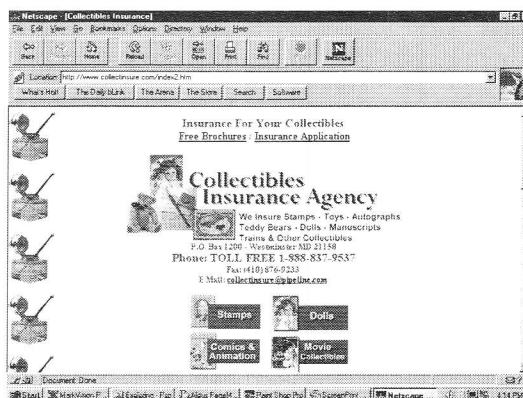
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**Editor:** Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 515-756-3542 (no one else will answer) or 515-756-3680. FAX 515-756-3352. E-mail: <Hogman@netins.net>.


**Contributing Editor:** Richard Riley, 24055 Paseo Del Lago, 257 Tower II, Laguna Hills, CA 92653

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### In this issue:

U. S. second and third issue inverts .....	32
<i>Larry Lyons</i>	
Review: Fiscali—number 31 .....	34
<i>Richard F. Riley</i>	
Review: Catalogue Revenues Japanese occupation .....	34
of the Netherlands Indies 1942–1945 and Administration Republic of Indonesia 1945–1949.	
<i>Terence Hines</i>	
Review: A Catalog of United States Revenue- .....	35
Stamped Documents of the Civil War Era by Type and Tax Rate	
<i>Michael J. Morrissey</i>	
Boat motors and Motor Boat stamps .....	36
<i>Robert Betz</i>	
Notes on the Frederick Brown facsimiles and .....	37
counterfeit	
<i>Bob Hohertz</i>	
Review: State Revenue News—1st quarter 2000 .....	42
The revenue stamped papers of Faridkot State .....	43
<i>Forrest Shoemaker</i>	
Bogus usage of a private die proprietary medicine .....	44
stamp on document	
<i>M. E. Matesen</i>	
The Editor notes... [Philippine update, awards] .....	44
<i>Kenneth Trettin, Editor</i>	
Canadian revenue stamp usage in lawsuits on .....	46
promissory notes revisited	
<i>Marshall Lipton</i>	
Index to <i>The American Revenuer</i> .....	center insert
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# U.S. second and third issue inverts

by Larry Lyons, ARA

The second issue of U.S. revenue stamps were printed by Jos. R. Carpenter, engravers in Philadelphia in 1871. This new design was printed on patented violet or pinkish paper which contains silk fibers. This paper is

**Table I**

## Summary of second issue inverts

Scott No.	Quantity singles found	Multiples found	Centering		
			VF	F	VG
R103a	50	1 pair	5	19	26
R104a	33	0	5	4	24
R107a	42	0	5	3	34
R109a	52	1 pair	0	13	39
R111a	13	1 pair	0	2	11
R112a	16	0	5	6	5
R115b	Numerous	3 pair 1(H STR 5)			
R117a	26	0	2	10	14
R118a	60	0	4	14	42
R127a	40	0	8	13	19

sometimes referred to as Chameleon paper which would change color if chemicals were used in an attempt to remove cancels. The second issue is Scott catalog numbers R103 to R133. There are 31 face different stamps plus ten, which contain inverted centers. There are other varieties including sewing machine perforations and the 25¢ stamp which is found perforated 8. Before the end of 1871 the third issue was printed using the same plates but in a variety of colors so the different denominations could be readily identified. The third issue inverts consists of six stamps.

The second and third issue inverts exist in small quantities. Most of the stamps were



*R104a with inverted center, number 5 on the census list (see Table III).*

printed off center. A high percentage were canceled with a herringbone canceler which broke the surface of the paper. These stamps are less desirable. The herringbone canceled stamps (HCC) catalog about 20–30% of stamps with manuscript cancels (MC). A circular cutter was also used for canceling stamps. These are known as cut canceled (CC).

In the 1980s and early 1990s I collected the revenue inverts. My revenue collection was sold by Shreves Philatelic Galleries Inc.,

**Table II**

## Summary of third issue inverts

Scott No.	Quantity singles found	Multiples found	Centering		
			VF	F	VG
R135b	Numerous 3 x 2 4 (3) 4 pair	4 x 6			
R137a	17	1 with 3	0	4	13
R139a	13	1 pair	2	2	9
R140a	36	0	5	13	18
R144a	21	1 with 5	4	8	9
R146a	14	0	5	6	3



January 21–22, 2000. In preparing the auction descriptions I was disturbed by the wide discrepancies quoted in previous sales concerning the quantities known. I have tried through extensive research to better explain the known quantities and the centering of the known stamps. Due to the unfortunate recent adverse legal de-



Number 28 on the census.

cision I could not just duplicate information from the certifying agencies. It is also true that quite often revenue collectors did not certify their stamps. This was the case because appearance is what mattered and not faults, since most of the stamps were faulty anyway. I strongly feel that this is not the case today. Collectors today want that certificate to safeguard their treasurers for resale in the future. Some of the stamps that do not have certificates will turn out to have undescribed faults and some will unfortunately be frauds that are not real inverts. So any information I was able to compile could turn out to be wrong. The search I made was exhausting but not exhaustive. It will give a good indication of quantities centering and faults. As far as I know this is original research.

Table III

### R104a 2¢ Census

	Certificate	Centering	Description	History
1.	PF 65160	VF		
2.	PF 72444	VG CTL	Crease	Siegel 10/83
3.	PF 76097	VG CTL	Thin	Aldrich 4/89, 4/90
4.	PF 81612			
	PF140398	VF CC		
5.	PF 119499	VG CTL	Ironed crease	Kelleher 5/84, Shreves 10/98 Aldrich 4/90
6.	PF 226630	F CTL	HCC	
7.	PF 217459	VF	Christies 11/89	
8.	PF 46550	VG CTR	Crease	
9.	PF 53309	VG CTL	Defects	
10.	PF 103690	F CTB		
11.	PF 108711	VG CTR		Kelleher 5/86, 10/86
12.	PF 94623	VG CTL	Perfs cut off @ R	Kelleher 2/85, Shreves 3/97 Siegel 4/86
13.	PF 111666	VG CTR	CC, Tear	
14.	PF 245226	VF		
15.	PF 145345	VG CTR	CC	
16.	PF 164958	VG CTL	Lightened cancel	
17.	PF 277709	VG CTL	Crease	Siegel 9/75, 10/92
18.	PF 263071	F CTB	Thin	
19.	PF 226534	VG CTR	Repaired tear	Siegel 12/89, Kelleher 10/92
20.		VG CTR	CC, Short perf	Siegel 4/82
21.		VG CTR	Reinforced CC, Tear	Kelleher 3/94
22.		VG CTR	CCC	Siegel 2/67
23.		VG CTTL	HC	Siegel 11/73, Shreves 3/97
24.		VG CTT		Siegel 3/91
25.		F CTR		Siegel 5/72
26.		VF		Kelleher 6/91, ISM 12/91
27.		VG CTL		Aldrich 3/96
28.		VG CTR		Shreves 3/97
29.		VG CTL		Siegel 10/83
30.		VG CTR	CC, sealed tear	Kelleher 4/86
31.		VG CTR	HCC, faults	Siegel 5/94
32.		VG CTR	CC, crease	Kelleher 10/91
33.		VG CTL	2 pulled perfs	Siegel 10/93

Tables I and II summarize my findings about the second and third issue inverts. I have expanded my findings for the 2¢ R104a stamps in Table III. It is my intention to have the census descriptions for most stamps included in the auction catalog or in a future issue of *The American Revenuer*.



## Fiscali—number 31

*Fiscali*, the revenue journal of Associazione Fiscalisti, Italy, beginning with issue number 31, has gone from a small A5 size to a larger A4 (21 x 30 cm). This has enabled the editor to more adequately illustrate documents and to present stamp images with sharper clarity. In addition, it has now become nearly completely bilingual so those of us with English-only capability can better understand what heretofore was mainly in Italian. We are indebted to the editor and ARA member Michele Caso, for the improvements.

The major articles in No. 31 deal with AMG stamps, and another discusses when variations such as color and placement of overprints are to be assigned as varieties or different basic types. The issue also has a brief chronicle of new finds, a continuation of

the listing of stamped paper (carta bollata) by Caso and Pilluti, reviews of new works on Italian bills of exchange and a review of *Catalogue des Timbres Fiscaux et Socio-postaux de France—Edition 2000*.

Accompanying the issue was a 23 page separate entitled *Regno di Sardegna: Decreto n° 2539 del 13 novembre 1857 sui passaporti*. This will be of interest to collectors of passport tax stamps.

Previous issues of *Fiscali* have been placed in the ARA library for which thanks have been tendered Michele Caso. The issue now at hand will go there also.

For information about subscriptions to *Fiscali* contact the Editor, Michele Caso, C.P. 14225, 00149 Roma Trullo RM, Italy or <mpcaso@tin.it> by e-mail.

Richard F. Riley

## Literature in review

**Ramkema, H. *Catalogus Fiscaalzegels Japanse bezetting Nederlands Indie 1942-1945 en Gezag Republiek Indonesie 1945-1949. Catalogue Revenues Japanese occupation of the Netherlands Indies 1942-1945 and Administration Republic of Indonesia 1945-1949*. Heiloo, Netherlands: DAI NIPPON, 1999, 6 1/2 x 9 1/2, paperback, 275 pages. Cost in Europe fl. 65.50. Contact L. B. Vosse, Secretary, DAI NIPPON, Vinkenbaan 3, 1851 TB Heiloo, Netherlands for cost outside Europe.**

Stamps, especially revenue stamps, issued by occupation authorities or revolutionary governments are notoriously difficult to catalog. They were issued, often in emergency conditions, by authorities who had lots better things to do than keep careful records of what they were issuing. And because of the conditions that often existed when the stamps were issued, what records might have been kept could easily be destroyed. Similarly, documents on which the stamps were used were much more likely to be destroyed than similar documents used during more peaceful times.

The revenues issued by the Japanese during the occupation of the Dutch East Indies and the subsequent issues of the Indonesian revolutionary government make up one of

the most confusing areas in all of revenue collecting. The occupation revenues were issued by different Army and Navy authorities in the islands. The revolutionary government issued revenues under very difficult conditions. Ramkema's book is a wonderful effort to bring some order out of this chaos. All types of revenues are covered, both the adhesives, revenue stamped paper and taxpays and miscellaneous items such as cattle slaughter permits.

During the Japanese occupation, the overall geographic area was divided into six administrative districts—Java Sumatra, Borneo, the Celebes and the Lesser Sunda and Molucca Islands. The authorities in these different districts used different overprints on previous Dutch Indies revenues and revenue stamped paper until revenues of their own could be printed. These overprints are well described and illustrated.

For each type of stamp, or series of stamp there is an illustration and a written description. Sometimes the stamp or stamps are shown illustrated on documents. Some very rare documents are shown. Overprints are shown both on the stamp and separately, against a white background. Several lovely color plates are included. A table lists the known values and their colors in each set. As



the periods of use of most of these stamps are poorly known, an especially useful part of each issue's table is a listing of the cancellation dates seen on loose stamps and on documents. The listings do not include any price or indication of rarity. This is not a real problem. Collectors of this area know that almost all this material is rare at least and it is difficult to establish prices.

The introductory section contains descriptions of the various types of revenues listed. Included are the tax rates for documentary,

wage and trade revenues, as well as for stamped paper. I have never seen this material in print before.

The text is printed in both Dutch and English, which is very useful, although the English text would have benefited from editing by a native English speaker.

The book was published by DAI NIPPON, a society of collectors who collect the postage and revenue stamps of the Japanese occupation and Revolutionary period of Indonesia.

Terence Hines

***A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate***, by Michael Mahler (ISBN 0-945735-03-0; Library of Congress Catalog Card Number 99-96359). 268 + xvi pages, 8.5 x 11 inches, hard cover Smyth sewn, unpriced (scarcity index), illustrated, 8 page price guide supplement. Published by the American Revenue Association. Available from the publisher (Box 56, Rockford, IA 50468-0056) for \$45, shipping included anywhere (ARA member price, \$36).

Michael Mahler's Catalog of U.S. Revenue-Stamped documents covers the 1862-1883 period, usually referred to as the Civil War Era. As indicated by the title the Proprietary and Playing Card taxes are not touched on as they were excise taxes on various products and not documentary taxes, nor are documents bearing imprinted revenues treated other than in passing, inasmuch as these documents have already received adequate treatment in the Castenholz series.

This work is groundbreaking and the product of twenty-six years of intensive data collection, compilation and research. In addition to the numerous photographs throughout the book, there are eight pages of documents in full color and if these are not enough to get one's heart beating faster, then it is likely nothing ever will. Published by the American Revenue Association, this 268 page book is hardbound on slick paper in 8.5 x 11 inch format. There are over 300 high resolution illustrations of documents. It is fully indexed and contains a bibliography of references cited.

The catalog's format is alphabetical by type of document and within many categories there are subsections treating the different taxation rates for those varieties of docu-

ments which experienced rate changes through the years. In most cases, notable examples are either illustrated or described and explained for each category. These lists are by no means intended to be exhaustive, but are illustrative of just some of the significant pieces known to exist.

Some specific types of documents were not generic, but were especially printed for various firms engaged in specific businesses, such as bills of lading for shipping companies or bills of foreign exchange for international banking houses. In these cases, a list of such companies from which examples are recorded accompanies, virtually challenging a revenue enthusiast to find one not on the list.

If there are any shortcomings they are almost too trivial to mention. For example, an order for the payment of money other than a check or draft is spoken to in the Bank Check tax schedule. Most typical examples were order forms delivered to the cashier of savings banks in order to withdraw money. These were neither illustrated nor spoken to. The letter of credit referred to in the Foreign Bill of Exchange law is known to exist, albeit only one example, but is neither illustrated nor referred to. Also stamped Original Processes from courts not of record are neither illustrated nor spoken to.

These are nitpicking observations only, as this work is remarkably comprehensive. Separate from, but accompanying the volume, is a 1999/2000 retail value pamphlet. These are estimates of value based upon the author's best estimate. Stamped documents of this era do not constitute a large enough market such that meaningful price data can be easily tabulated and recorded. The superimposition of a value scale by a veteran of a quarter century in the field is a welcome

baseline from which to begin a pricing structure usable by collector and dealer alike. This price scale being separate from the catalog can thus be updated periodically based on new finds and market forces that henceforth will now have some reasonable structure within which to operate.

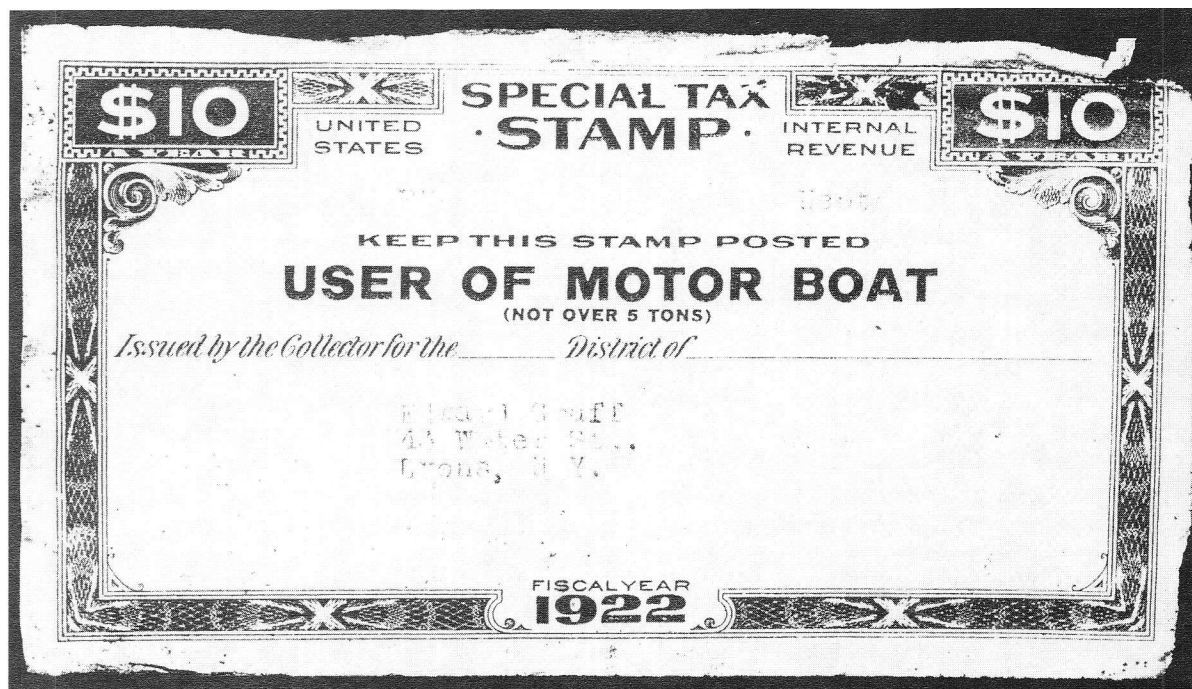
Mr. Mahler places the emphasis on the documents and the rates. Less emphasis is placed upon the particular stamps used, yet there are wonderful examples of postage used for revenue, state revenues in combination with federal revenues, pieces of stamps used at a fraction of their face value, as well as usages of rare and high denomination stamps. This adds further texture to an al-

ready rich and complex field of study.

This work is highly recommended to anyone with even a passing interest in our early adhesive revenues, for here, as never before, is the key to all of the different titles on the first issue stamps that have so mystified and intrigued collectors for well over a century. At a price of \$45.00 postpaid, it may be ordered from the American Revenue Association, Box 56, Rockford, Iowa 50468-0056. American Revenue Association members are entitled to a 20% discount—more than reason enough to join this excellent philatelic organization.

Michael J. Morrissey, ARA

## Boat motors and Motor Boat stamps



by Robert Betz, ARA

What did we forget to tax, oh—boats! The Scott Catalogue states that Boating stamps started on April 1, 1960. There was a \$3.00 stamp for a three-year registration and a \$1.00 stamp for replacement of a lost or destroyed certificate.

One of my other interests is antique outboard motors. Knowing this, various dealers and friends look for items that would fall into

that category. Recently one of them brought me the item illustrated. It pre-dates the 1960 boating stamps by 38 years. The special tax stamp is for "User of Motor Boat / (not over 5 tons)," with a fee of \$10.00. This was a fair sum for 1922. It states fiscal year 1922, so I would assume this was a yearly fee. It does make an interesting item for both my outboard motors and my revenue collection.



# Notes on the Frederick Brown facsimilies and counterfeit

by Bob Hohertz, ARA

One of the largest and most beautifully engraved of the private die proprietary stamps was issued between May of 1869 and February of 1883 at the request of Frederick Brown of Philadelphia. In *Patent Medicine Tax Stamps* Henry Holcombe describes it as a "combination bottle label and stamp." No doubt this is because, in addition to the identification and address of the proprietor and mention of his product, Essence of Jamaica Ginger, it provides the dosage instructions (Figure 1).

There are two die varieties of this stamp. As part of the design the words "Fred Brown Co" and "genuine" are inscribed over the engraved foliations on the left and right sides of the stamp, respectively. When originally done, the "e" in Fred was left unshaded and partially open so that it looks like an "r" and the "e" in "genuine" is also only partially formed so that it appears to be a "c." The die was recut in 1878 to correct these problems.

Holcombe states that after repeal of the proprietary taxes in 1883 the label was altered to remove the reference to "U. S. Internal Revenue" and the denomination. This facsimile label was reprinted later to incorporate the wording, "Prepared by Frederick Brown Company successor to Frederick Brown devisee under the will of Frederick Brown, deceased" (Figure 2).

Comparison of the design of the later facsimile label with that of the original proprietary stamp shows that the facsimile was completely re-engraved. This is easily seen in the contour of the outer part of the engraving, where the knobs and protrusions of the original are not at all the same as those in the facsimile. Also, wording at the very bottom of the illustrated facsimile shows that it was the work of the American Bank Note Company rather than the National Bank

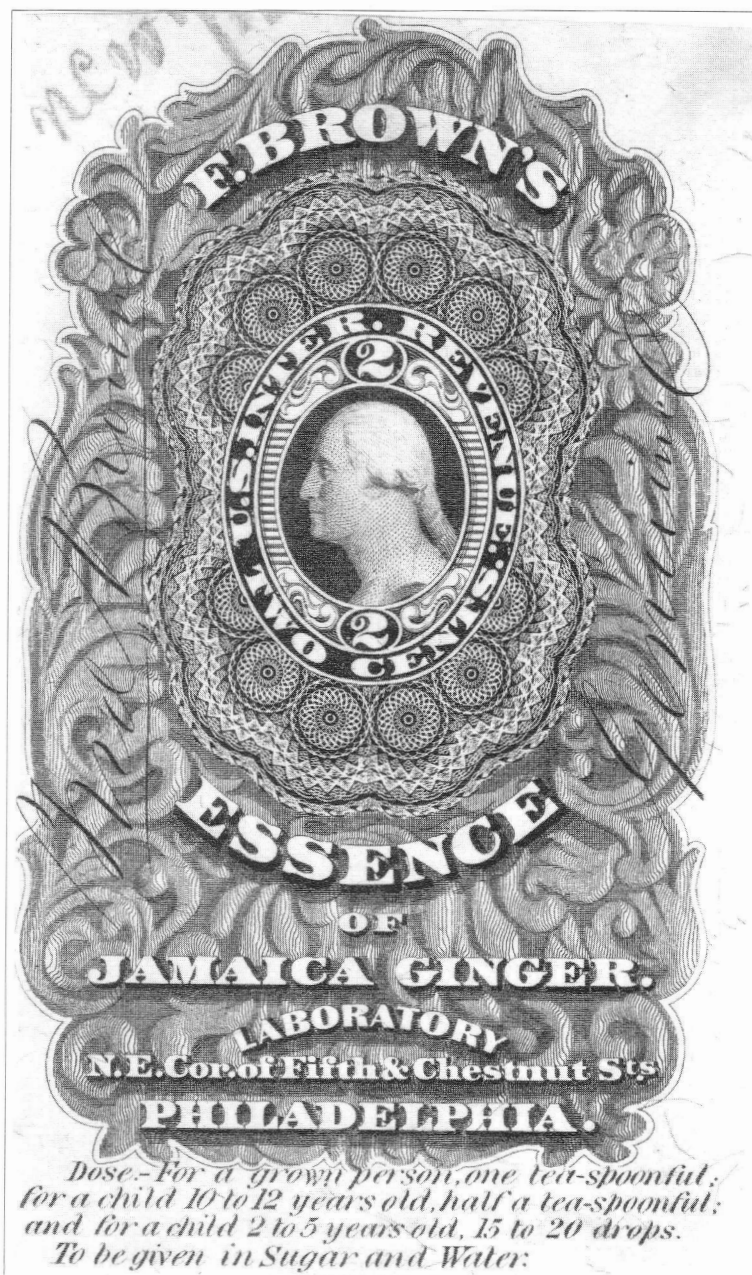
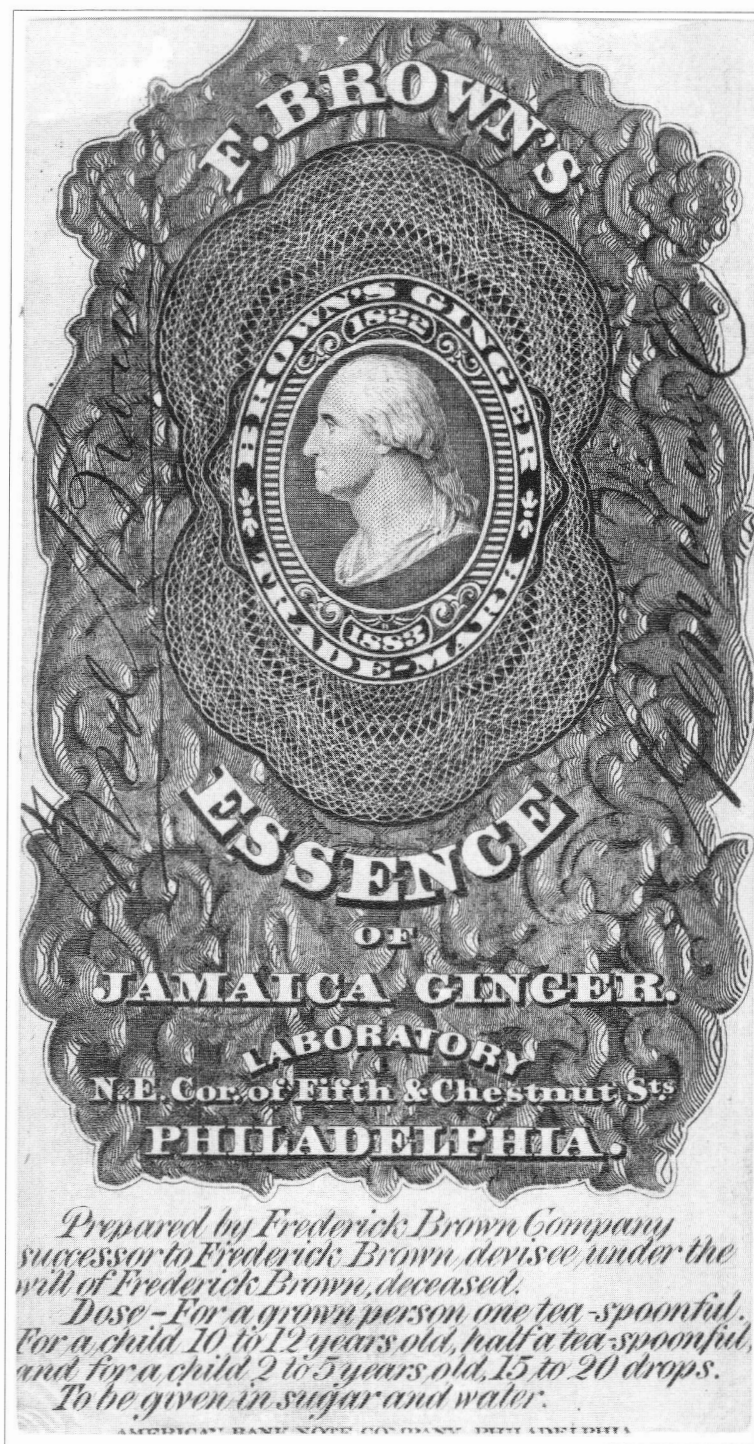


Figure 1. The silk paper variety of the Frederick Brown private die proprietary stamp, Die 1.



**Figure 2.** A facsimile label used by the Frederick Brown Company some time after the proprietary taxes were repealed in 1883. This is the second type, containing wording referring to the "will of Frederick Brown, deceased."

Note Company which engraved the proprietary die.

Although the author has no copy to illustrate, the first version of the facsimile shows

the same evidence of being completely re-engraved as does the second version, judging from the illustration of one shown in Springer's *Handbook, Seventh Edition*.

Holcombe also refers to the existence of a counterfeit of the second die setting of the proprietary stamp, referring to a description in the *Boston Revenue Book*, beginning on page 356. Here is that description:

"A counterfeit of Die 2 of this stamp has been submitted to us; the following being a description of it and the particulars wherein it differs from the genuine:

"Size of engraving 105 ½ x 52mm instead of 103 x 52mm, or two and one-half mm longer. This is due to the fact that, in the genuine, the directions just below the design proper are so close to it that the upper line cuts through the fine outer line of color which outlines the lower part of the design. This fine line is entirely missing over the 'F' of 'For'; the 'P, R' and 'S' of 'Person', and the 'T E A' and 'P' of 'Teaspoonful.'

"In the counterfeit this fine line of color is continuous and, while it is slightly waved, it makes no pretense of following the sinuities of the outer edge of the design proper.

"The directions are 1 ½ mm below the wavy line at their nearest approach to it and are in decidedly smaller type. In the genuine the four lines measure 48 ½, 51 ½, 49 ½ and 34 ½ mm in length respectively, while in the counterfeit they measure 44 ½, 49, 46 ½ and 32mm.

"In the genuine the 'O' of 'Dose' falls directly under the point of the left ornament of the frame; in the counterfeit the 'D' is under the point.

"The letters of the inscription 'F. Brown's' are all well shaped and evenly shaded in the genuine. In the counterfeit they are not so well shaped and the exterior shading is too heavy and uneven, as, for example, under the 'B R O', when it forms an unbroken line instead of following the outline of each letter and showing portions of the lined ground between them. This is equally true of the inscriptions in the lower half of the stamp. In the word 'Essence' the final 'E' is too far from the 'C': the 'OF' is particularly noticeable for its poor execution, the 'F' being too short and squatty.

"The shading under the word 'Jamaica' is continuous under the letters 'AMAI' in the genuine while, in the counterfeit, it extends further to the right so as to include the 'C'. In the genuine the words 'Ginger' and 'Laboratory' are particularly well formed and shaded. In the counterfeit the reverse is



true, the shading under both words being practically continuous; here, too, the shading of the two lower lines of the inscriptions is so heavy as to make them appear to be in colorless characters upon a label of solid color.

"The whole outline of the stamp, while it resembles the genuine quite closely, varies from it in many minor details. This is particularly noticeable in the shape of the upper, central projection which, in the genuine, is quite blunt and rounded, but is sharp and pointed in the counterfeit. The outer line, too, is too far away from the edge of the design.

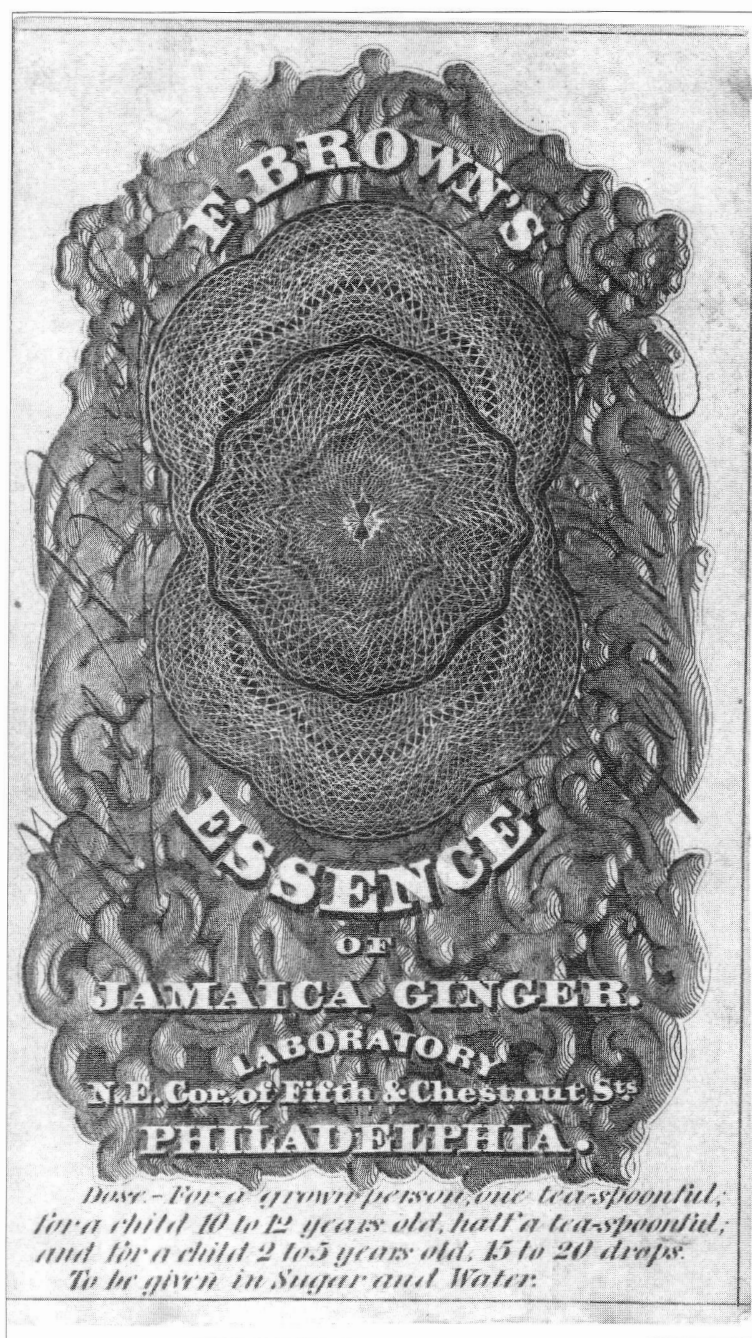
"In the genuine the lines of the ground-work and of the reticulation supporting the rosettes, as well as the rosettes themselves, are all clear and distinct. In the counterfeit they are all very blotchy, so much so as to give the appearance, under a glass, of blotches of color upon a white ground, instead of colorless lines upon a ground of solid color.

"The head of Washington in the genuine is a clear and beautifully executed piece of work and the ground of the oval containing it is closely hatched with fine vertical and horizontal lines. In the counterfeit the head is a blotch, much too heavily shaded, and the ground of the oval is of solid color.

"It is undoubtedly printed from a lithographic transfer and is upon heavy, rather soft, white wove paper."

Ninety years ago, in *The Stamp Journal*, Charles A. Nast published a short article on the F. Brown Counterfeit, in which he suggested that the item in question was likely to have been from an advertising circular, rather than a true counterfeit designed to evade the proprietary tax. He commented:

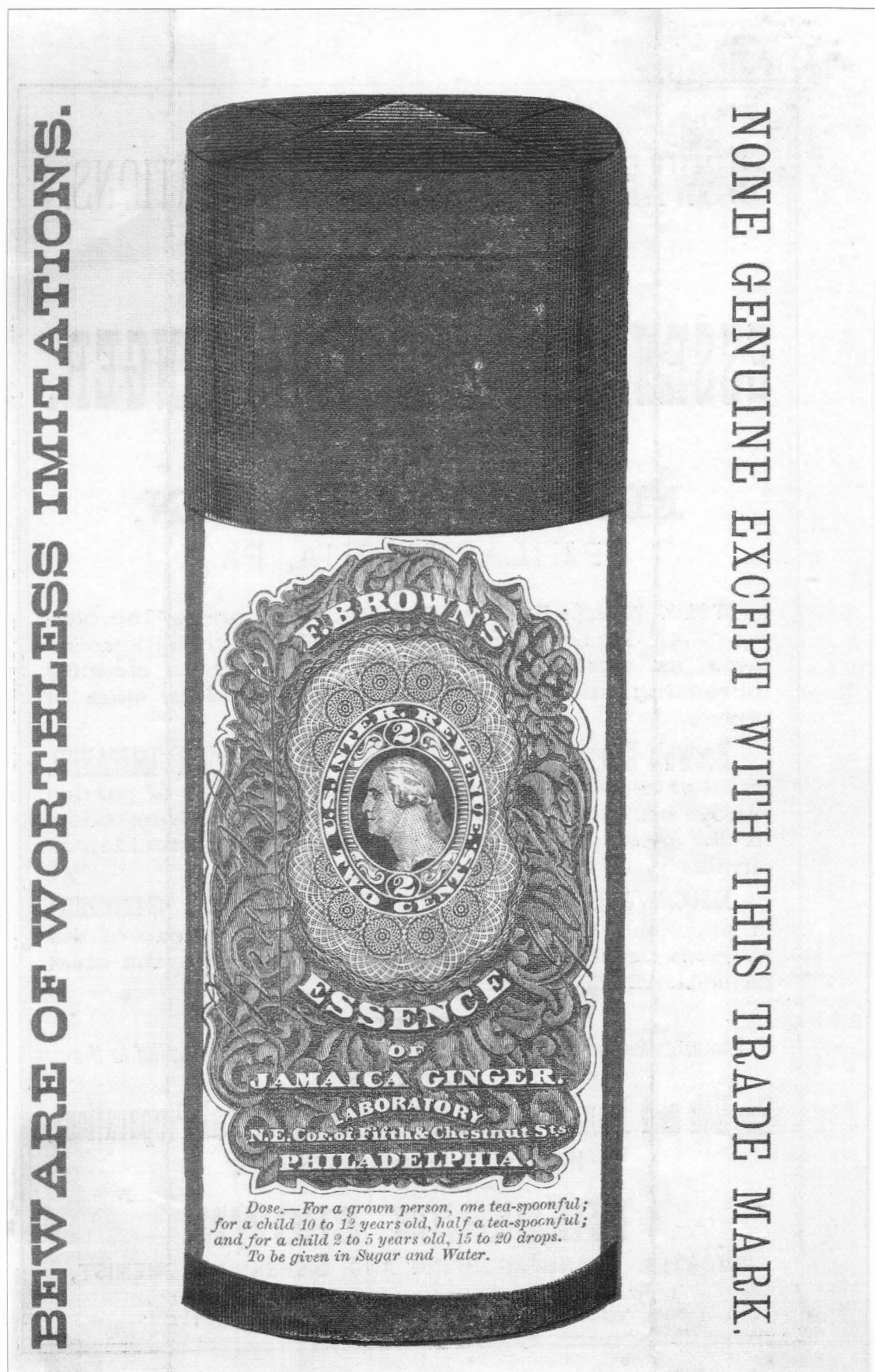
"Anent the recent notes about counterfeit proprietaries, Clarence H. Eagle sends for inspection several prints of the F. Brown 2¢ black; (Jamaica Bitters.) The first is on old paper of a thick yellowish cast. The second is the same design but with the oval in the center, containing bust of Washington and letters and figures, obliterated by a design in engine turned scroll work. Both of these are from the steel die. The third is the counterfeit described in the Boston Revenue Book, and two questions naturally arise here. Was this a counterfeit as generally understood, i. e. made to defraud the government? We think not, for we have never heard that Fred Brown was prosecuted for this offense. He is now in business so far as the name and article is concerned. There is a small sized copy of the stamp, 1 inch by 1



**Figure 3.** A prototype of the facsimile label, with scroll work filling the center of the design.

1/2 inches still used as a trademark with nothing gone but the figures and letters indicating class and value. Or, as I take it, was not this one of the same as the 'Radway' and 'Walker' facsimiles used for advertising purposes? I think so. In looking up this question I find in the *Philatelic Journal of America* for December, 1885, from the pen of Robert S. Hatcher, who was located in Washington at the time, and had unusual

**Figure 4.** The front of the flyer advertising Jamaica Ginger. The outline of the bottle is printed in a rich, dark blue.





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# Index to

# The American Revenuer

## *Journal of The American Revenue Association*

# Volume 53—1999

*Compiled by the Editor*

## Subject Index

### ARA

#### American Revenuer, The

Foreign revenue articles in The American Revenuer  
by Trettin, Kenneth. *March* ..... 62–63

#### The Editor notes...

[auction separate section, literature award, telephoning editor] by [Editor]. *April* ..... 80  
[BALPEX hotel, Secretary's reports] by [Editor].  
*May* ..... 101  
[change in publication frequency, color in TAR] by  
[Editor]. *November-December* ..... 196–197

### Auction

ARA Auction No. 63 by [Auction Manager].  
*January* ..... 14–24  
ARA Auction No. 64 by [Auction Manager].  
*April* ..... A-1–A-20  
ARA Auction No. 65 by [Auction Manager].  
*September* ..... A1–A20  
Auction Notes [Rules, accept credit cards, bidding,  
requesting photocopies] by [Auction Manager].  
*January* ..... 24–26  
Prices realized for Sale 62 by [Auction Manager].  
*January* ..... 25  
Prices realized for Sale 63 by [Auction Manager].  
*April* ..... A-19  
Prices realized for Sale 64 by [Auction Manager].  
*September* ..... A-2

### Chapters

ARA chapter news [Cal—Rev November meeting] by  
[Lurie, Jerry]. *October* ..... 167  
[NY chapter October meeting, CA chapter September  
meeting] by [Hines, Terence and Jerry Lurie].  
*September* ..... 146, 148

### California

Cal Rev last meeting of year at Penpex by [Lurie,  
Jerry]. *November-December* ..... 197

Cal-Rev April and May meetings by [Lurie, Jerry].

*April* ..... 80

Cal-Rev March meeting by [Lurie, Jerry]. *February* 43

### Conventions

ARA Annual Convention at WESTPEX 2000 by  
[Editor]. *November-December* ..... 197  
ARA Convention dinner at BALPEX '99 by [Editor].  
*June* ..... 116  
ARA member revenue dealers at the convention at  
Balpex by [Editor]. *July-August* ..... 134  
ARA set to make a splash at WESTPEX 2000 by  
[Editor]. *September* ..... 151  
ARA to be featured society at WESTPEX 2000 by  
[Editor]. *July-August* ..... 129  
President's Letter: [ARA convention at BALPEX] by  
Leshner, Ron. *July-August* ..... 136–137

### President's Letter

[ARA convention at BALPEX] by Leshner, Ronald.  
*July-August* ..... 136–137  
[Awards chairman, Foreign Sales Circuit Manager,  
TAR awards, Convention at BALPEX] by Leshner,  
Ronald. *January* ..... 28  
[Bruce Miller, Bruce Baryla's inovative exhibit] by  
Leshner, Ronald. *March* ..... 64  
[changes in philately, Internet, exhibiting revenues]  
by Leshner, Ronald. *November-December* ... 194–196  
[John Bobo, BALPEX convention] by Leshner, Ronald.  
*February* ..... 44  
[Membership benefits, Durland catalog, prfin catalog]  
by Leshner, Ronald. *June* ..... 116  
[perfins, revenue exhibit awards, WESTPEX] by  
Leshner, Ronald. *October* ..... 177

### Sales, U.S.

[Circuit books for sale, mounting material for sale] by  
[U.S. Sales Circuit Manager]. *January* ..... 29  
[forwarding and insuring circuits] by [U.S. Sales  
Circuit Manager]. *July-August* ..... 131

<b>Secretary's Report</b>	
Members 5561 by [Secretary]. <i>January</i> .....	29
Members 5562–5569 by [Secretary]. <i>February</i> ..	44–45
Members 5570–5571 by [Secretary]. <i>March</i> .....	64–65
Members 5572–5581 by [Secretary]. <i>May</i> .....	100–101
Members 5582–5587 by [Secretary]. <i>June</i> .....	117
Members 5588–5609 by [Secretary]. <i>September</i> .....	152–153
<b>Canada</b>	
Canadian revenue stamp usage in lawsuits on promissory notes by Lipton, Marshall. <i>July- August</i> .....	124–128
<b>Cinderellas</b>	
SPS Club labels by Hoffman, Regis. <i>October</i> .....	175
<b>Collectors and Collecting</b>	
Antiquing for revenues by Weidhaas, Paul. <i>April</i> .....	72–73, 76
Bruce Miller, ARA [obituary] by Trettin, Kenneth. <i>March</i> .....	61, 65
Revenue society [of Great Britain] to host Congress 2000 by [Editor]. <i>September</i> .....	146
The Perfins Club plans new catalog of U.S. perforated revenues by Ottenheimer, Kurt. <i>April</i> .....	78–79
To the Editor: Cincopec '99 at Hamilton, NY by Betz, Robert. <i>February</i> .....	39
<b>Denmark</b>	
Denmark: New designs of taxpays are beginning to appear by Nelson, Paul. <i>May</i> .....	96–99
New Danish revenue catalog project by . <i>May</i> .	97, 101
<b>Dutch Indies</b>	
Dutch Indies public amusements and transportation tax stamps by Hines, Terence. <i>June</i> .....	112–114
<b>Haiti</b>	
A Haitian revenue research project by Lloyd, Carroll. <i>September</i> .....	144–146
<b>Monaco</b>	
Monaco: Warrant (Bill) "Effets de commerce" tax stamps 1887–1939 by Maier, Wolfgang. <i>April</i> .....	74–76
<b>Nevis</b>	
New revenues from Nevis by Lueck, Donn. <i>July- August</i> .....	133
<b>Reviews</b>	
<b>Atalaya</b>	
Summer 1999 by [Editor]. <i>October</i> .....	173
Winter 1999–2000 by [Editor]. <i>November- December</i> .....	192
<b>Books</b>	
Björn-Erik Saarinen: Finland and Åland Revenue Stamps and Revenue Stamped Paper Catalog 1998 by Warren, Alan. <i>January</i> .....	27
Claus Rafner: Handbook and Catalog of Danish Tobacco and Alcohol Tax Stamps by Warren, Alan. <i>January</i> .....	13, 26–27
Clive Akerman: The Revenue Stamps of Argentina, Volume II: The Provinces and Municipalities Catamarca to Corrientes by Trettin, Kenneth. <i>February</i> .....	40–41
John Barefoot: Poland Revenues by Hines, Terence. <i>March</i> .....	55, 65
Josef Schonfeld, William Barber and A. Brown: The Impressed Duty Stamps of Great Britain: a priced catalogue of embossed non-adhesive fiscal stamps (1694 to the present time), 3rd edition by Trettin, Kenneth. <i>May</i> .....	89, 99
Martin Erler and Fritz Jünke: Catalogue of the Adhesive Revenue Stamps of Germany XVII: freight stamps, newspaper parcel stamps, seat reservation stamps, tax substitute stamps. by Trettin, Kenneth. <i>July-August</i> .....	113–134
Robert V. Mustacich and Anthony Giacomelli: The Battleship Desk Reference: a study of proprietary battleship revenue stamps and their cancellations by Trettin, Kenneth. <i>Septem- ber</i> .....	149–150
Société Française de Philatélie Fiscale: Yvert & Tellier Catalogue des Timbres Fiscaux et Socio- Postaux de France 2000 by Trettin, Kenneth. <i>October</i> .....	173–174
William D. Craig: Handbook of Victorian [Australia] Revenue Stamps by Trettin, Kenneth. <i>October</i> .....	174–175
<b>Canadian Revenue Newsletter</b>	
February 1999 by [Editor]. <i>March</i> .....	63
July 1999 by [Editor]. <i>June</i> .....	117
October 1999 by [Editor]. <i>October</i> .....	173
<b>Check Collector, The</b>	
April-June 1999 by [Editor]. <i>July-August</i> .....	134
July-September 1999 by [Editor]. <i>September</i> .....	150
<b>Congress Book, The</b>	
The Congress Book 1999 by [Editor]. <i>September</i> .....	148–149
<b>Duck Tracks</b>	
1st quarter 1999 by [Editor]. <i>April</i> .....	81
third quarter 1999 by [Editor]. <i>July-August</i> .....	128
<b>Luren</b>	
August 1999 by [Editor]. <i>June</i> .....	109, 111
January 1999 by [Editor]. <i>January</i> .....	12
May-June 1999 by [Editor]. <i>April</i> .....	77
September 1999 by [Editor]. <i>July-August</i> .....	128
<b>Revenue Journal of Great Britain, The</b>	
December 1998 by [Editor]. <i>January</i> .....	12–13
June 1999 by [Editor]. <i>July-August</i> .....	129
March 1999 by [Editor]. <i>April</i> .....	77
September 1999 by [Editor]. <i>September</i> .....	151
<b>Scripophily</b>	
February 1999 by [Editor]. <i>February</i> .....	40
<b>State Revenue News</b>	
1st quarter 1999 by [Editor]. <i>April</i> .....	800–81
3rd quarter 1999 by [Editor]. <i>June</i> .....	109
<b>Ryukyu Islands</b>	
New Ryukyu Island tobacco revenue stamp by Weiss, Gary B. <i>June</i> .....	115
<b>Tanzania</b>	
East African "Port Departure" tax stamps by Hoffman, Regis. <i>October</i> .....	176
<b>Trade Association stamps</b>	
The Honey Industry Council of America stamps by Pruess, Kenneth. <i>May</i> .....	88–89
<b>Ukraine</b>	
Ukrainian alcohol and tobacco excise tax stamps by	



Semeniuk, John. <i>November-December</i> .....	184-186
<b>United Kingdom</b>	
British banknote stamps by Dagnall, Harry. <i>July-August</i> .....	130-131
Current British payment stamps by Hines, Terence. <i>October</i> .....	164-166
Revenue society [of Great Britain] to host Congress 2000 by [Editor]. <i>September</i> .....	146

## United States

### Beer

New 1917 provisional issue beer stamp find by Hicks, Alan. <i>June</i> .....	108-109
--	---------

### Catalogs

Help requested for Durland plate number catalog by . <i>September</i> .....	149
The Perfins Club plans new catalog of U.S. perforated revenues by Ottenheimer, Kurt. <i>April</i> .....	78-79

### Cigarette Tubes

To the Editor: [corrections to October 1998 article] by Hyman, Myron. <i>February</i> .....	39-40
---	-------

### Cinderellas

A cinderella bottle stamp by Semeniuk, John. <i>February</i> .....	42-43
Facsimile labels of the J. C. Ayer & Co. medicine tax stamps by Ferry, Andrew P. <i>May</i> .....	90-97
The Honey Industry Council of America stamps by Pruess, Kenneth. <i>May</i> .....	88-89
To the Editor: Private die fascimiles by Carson, Tom. <i>June</i> .....	114

### First Issue

The 50¢ Conveyance steel blue by Morrissey, Michael J. <i>February</i> .....	38-39
--	-------

### Postage used as revenue

Postage as revenue: What is wrong with this document by Troutman, Scott. <i>June</i> .....	110-111
To the Editor: Stamped promissory notes [U.S.] by Lipton, Marshall. <i>July-August</i> .....	129

### Private Die Proprietary

Facsimile labels of the J. C. Ayer & Co. medicine tax stamps by Ferry, Andrew P. <i>May</i> .....	90-97
New double transfers on M&Ms by Carson, Hugh (Tom) T.. <i>July-August</i> .....	132
BE&P turn of the century card features revenues by	

[Editor]. <i>October</i> .....	175
The Bureau of Engraving and Printing printed the Stanton match stamp (RO171) on watermarked paper by Ferry, Andrew P. <i>February</i> .....	36-37
To the Editor: Private die fascimiles by Carson, Tom. <i>June</i> .....	114
Uncle Sam's Revenues: Revenue stamps and related material in the archives of the United States of America—or, what I did on my summer vacation by Weidhaas, Paul. <i>October</i> .....	168-173
William Bond and his Anchor match stamps (Scott RO32 and RO33) by Ferry, Andrew P. and Mercedes K. Ferry. <i>October</i> .....	160-163, 166-167

### Proprietary

1919 Pproprietary: printed cancel or handstamp? by Einstein, Joseph S.. <i>June</i> .....	115
An identification of the Lactopeptine hoard [\$5 1873] by D'Alessandris, David. <i>September</i> .....	147-148

### State

#### New York

New York stock transfer stamps—the American Bank Note Company printings by Pruess, Kenneth. <i>March</i> .....	52-55
--	-------

### Taxpays

A note on mixed flour by Troutman, Scott. <i>October</i>	175
Antiquing for revenues by Weidhaas, Paul. <i>April</i> .....	72-73, 76
More on red liquor strips by Troutman, Scott. <i>January</i> .....	10-12
Revenue stamps fight fraud in a new exhibit at the National Postal Museum by [National Postal Museum]. <i>February</i> .....	41-42
Taxes, stamps and tags related to cotton by Waggoner, W. H. <i>January</i> .....	4-10
Taxes, stamps and tags related to cotton—Part 2: the 1914-1976 period by Waggoner, W. H. <i>March</i> .....	56-61
Taxes, stamps and tags related to cotton—Part 3: the 1940-1949 period by Waggoner, W. H. <i>November-December</i> .....	187-191

### USDA

USDA Forest Service visitor center stamp by Riley, Richard. <i>September</i> .....	151
--	-----

### Zanzibar

East African "Port Departure" tax stamps by Hoffman, Regis. <i>October</i> .....	176
--	-----

## Author Index

### Auction Manager

ARA Auction No. 63 .....	14-24
ARA Auction No. 64 .....	A-1-A-20
ARA Auction No. 65 .....	A1-A20
Auction Notes [Rules, accept credit cards, bidding, requesting photocopies] .....	24-26
Prices realized for sale 62 .....	25
Prices realized for Sale 63 .....	A-19
Prices realized for Sale 64 .....	A-2

### Betz, Robert

To the Editor: Cincopex '99 at Hamilton, NY .....	39
---	----

### Carson, Tom

New double transfers on M&Ms .....	132
To the Editor: Private die fascimiles .....	114

### D'Alessandris, David

An identification of the Lactopeptine hoard [\$5 1873] .....	147-148
--	---------

Dagnall, Harry	
British banknote stamps .....	130-131
Einstein, Joseph S.	
1919 Proprietary: printed cancel or handstamp? .....	115
Ferry, Andrew P.	
Facsimile labels of the J. C. Ayer & Co. medicine tax stamps 90-97 .....	
The Bureau of Engraving and Printing printed the Stanton match stamp (RO171) on watermarked paper .....	36-37
Ferry, Andrew P. and Mercedes K. Ferry	
William Bond and his Anchor match stamps (Scott RO32 and RO33) .....	160-163, 166-167
Hicks, Alan	
New 1917 provisional issue beer stamp find .....	108-109
Hines, Terence	
Current British payment stamps .....	164-166
Dutch Indies public amusements and transportation tax stamps .....	112-114
John Barefoot: Poland Revenues .....	55, 65
Hines, Terence and Jerry Lurie	
[NY chapter October meeting, CA chapter September meeting] .....	146, 148
Hoffman, Regis	
East African "Port Departure" tax stamps .....	176
SPS Club labels .....	175
Hyman, Myron	
To the Editor: [corrections to October 1998 article] ....	39-40
Leshner, Ronald	
[ARA convention at BALPEX] .....	136-137
[Awards chairman, Foreign Sales Circuit Manager, TAR awards, Convention at BALPEX] .....	28
[Bruce Miller, Bruce Baryla's inovative exhibit] .....	64
[changes in philately, Internet, exhibiting revenues] .....	194-196
[John Bobo, BALPEX convention] .....	44
[Membership benefits, Durland catalog, prfin catalog] ...	116
[perfins, revenue exhibit awards, WESTPEX] .....	177
Lipton, Marshall	
Canadian revenue stamp usage in lawsuits on promissory notes .....	124-128
To the Editor: Stamped promissory notes [U.S.] .....	129
Lloyd, Carroll	
A Haitian revenue research project .....	144-146
Lueck, Donn	
New revenues from Nevis .....	133
Lurie, Jerry	
ARA chapter news [Cal—Rev November meeting] .....	167
Cal Rev last meeting of year at Penpex .....	197
Cal-Rev April and May meetings .....	80
Cal-Rev March meeting .....	43
Maier, Wolfgang	
Monaco: Warrant (Bill) "Effets de commerce" tax stamps 1887-1939 .....	74-76
Morrissey, Michael J.	
The 50¢ Conveyance steel blue .....	38-39
National Postal Museum	
Revenue stamps fight fraud in a new exhibit at the National Postal Museum .....	41-42
Nelson, Paul	
Denmark: New designs of taxpaid are beginning to appear .....	96-99
Ottenheimer, Kurt	
The Perfins Club plans new catalog of U.S. perforated revenues .....	78-79
Pruess, Kenneth	
New York stock transfer stamps—the American Bank Note Company printings .....	52-55
The Honey Industry Council of America stamps .....	88-89
Riley, Richard	
USDA Forest Service visitor center stamp .....	151
Secretary	
Members 5561 .....	29
Members 5562-5569 .....	44-45
Members 5570-5571 .....	64-65
Members 5572-5581 .....	100-101
Members 5582-5587 .....	117
Members 5588-5609 .....	152-153
Semeniuk, John	
A cinderella bottle stamp .....	42-43
Ukrainian alcohol and tobacco excise tax stamps ....	184-186
Trettin, Kenneth	
Bruce Miller, ARA [obituary] .....	61, 65
Clive Akerman: The Revenue Stamps of Argentina, Volume II: The Provinces and Municipalities Catamarca to Corrientes .....	40-41
Foreign revenue articles in The American Revenuer ...	62-63
Josef Schonfeld, William Barber and A. Brown: The Impressed Duty Stamps of Great Britain: a priced catalogue of embossed non-adhesive fiscal stamps (1694 to the present time), 3rd edition .....	89, 99
Martin Erler and Fritz Jünke: Catalogue of the Adhesive Revenue Stamps of Germany XVII: freight stamps, newspaper parcel stamps, seat reservation stamps, tax substitute stamps. ....	113-134
Robert V. Mustacich and Anthony Giacomelli: The Battle- ship Desk Reference: a study of proprietary battleship revenue stamps and their cancellations .....	149-150
Société Française de Philatélie Fiscale: Yvert & Tellier Catalogue des Timbres Fiscaux et Socio-Postaux de France 2000 .....	173-174
William D. Craig: Handbook of Victorian [Australia] Revenue Stamps .....	174-175
Troutman, Scott	
A note on mixed flour .....	175
More on red liquor strips .....	10-12
Postage as revenue: What is wrong with this document .....	110-111
U.S. Sales Circuit Manager	
[Circuit books for sale, mounting mmaterial for sale] .....	29
[forwarding and insuring circuits] .....	131
Waggoner, W. H.	
Taxes, stamps and tags related to cotton .....	4-10
Taxes, stamps and tags related to cotton—Part 2: the 1914- 1976 period .....	56-61
Taxes, stamps and tags related to cotton—Part 3: the 1940- 1949 period .....	187-191
Warren, Alan	
Björn-Erik Saarinen: Finland and Åland Revenue Stamps and Revenue Stamped Paper Catalog 1998 .....	27
Claus Rafner: Handbook and Catalog of Danish Tobacco and Alcohol Tax Stamps .....	13, 26-27
Weidhaas, Paul	
Antiquing for revenues .....	72-73, 76
Uncle Sam's Revenues: Revenue stamps and related material in the archives of the United States of America—or, what I did on my summer vacation .....	168-173
Weiss, Gary B.	
New Ryukyu Island tobacco revenue stamp .....	115

opportunities for investigation, besides being an enthusiastic U. S. revenueist and writer, the following: 'Before the proprietary law was repealed, several large manufacturing chemists viz.; Jayne, F. Brown, of Philadelphia; McLean, of St. Louis; R. C. and C. S. Clark, of Cleveland; Thompson, of Troy, N. Y.; Radway & Co., C. C. Moore, and B. A. McDonald & Co. (Walker) of New York City, published thousands of almanacs or circulars containing exact facsimiles of their private stamps for trademarks. This was a violation of section 3439 of the revenue laws prohibiting the imitation of Government issues, consequently most of the publications were seized, by order of the Revenue Bureau and destroyed. They are in demand by collectors.' So we see by this that no less than seven stamps have been inadvertently counterfeited, and the F. Brown counterfeit so accurately described in the *Boston Revenue Book* is very likely one of the reprints on an advertising wrapper or circular. But the thought occurs because this was such a poor reproduction (being evidently lithographed and not photo engraved) and the further fact that it was apparently not used in an almanac, why should it be singled out for especial notice to the exclusion of the other six? Very likely the compilers were unaware of the existence of other similarly used copies of originals. At any rate, the whole matter bids fair to receive the attention it deserves in future compilations."

The matter seems to have rested there for the last ninety years. However, as noted in *The American Revenuer* for October 1998, an

old-time collection was auctioned at the Robert A. Siegel Galleries last July, and a large balance lot contained a number of interesting collateral items, including what I believe is a copy of the Brown counterfeit.

There was also one of the pieces with a

*Established 1822.*

BEWARE OF WORTHLESS IMITATIONS.

**BROWN'S**

**ESSENCE OF JAMAICA GINGER.**

PREPARED ONLY BY

**FREDERICK BROWN,**

PHILADELPHIA, PA.

THIS RELIABLE PREPARATION, one of the oldest of American Pharmaceutical Products, still maintains its enviable reputation, and finds a steadily increasing sale without advertising, and in spite of piracy.

Brown's Essence of Jamaica Ginger is EXTENSIVELY IMITATED. Its high reputation has tempted the cupidity of parties whose only excuse for their unfair simulations exists in the great popularity of the *original*, and accidental similarity of their name.

BROWN'S ESSENCE OF JAMAICA GINGER is protected by the private Proprietary Stamp of the manufacturer, which is incorporated with the steel plate label. (See other side.)

*The attention of Druggists and the Trade generally, is called to the*  
*Price List of*  
**English and French Medicines and Pharmaceutical Preparations.**  
*Which will be mailed on application.*

**FREDERICK BROWN,**

IMPORTING, MANUFACTURING AND DISPENSING CHEMIST.

**Figure 5.** The back of the flyer. Note the statement that, "BROWN'S ESSENCE OF JAMAICA GINGER is protected by the private Proprietary Stamp of the manufacturer, which is incorporated with the steel plate label. (See other side.)"



center containing only scroll work, such as Nast describes (Figure 3). He is not completely accurate in his description, though, since the design in general is that of the facsimiles, not the original proprietary labels. Compare the general outline to each of the first two illustrations and this becomes evident. It apparently is some sort of sample prepared in connection with the facsimiles.

The counterfeit is quite another matter. As Nast suspected, a relatively crude reproduction of the proprietary label does occur in connection with an advertising flyer. In fact, the copy in my possession is still part of the flyer (Figure 4).

While the description of the counterfeit in the *Boston Revenue Book* matches that of the illustration on the flyer in detail, no mention is made of the slight amount of rounding given to the illustration to make it look as if it was part of the large blue bottle on the flyer. The copy (or copies) seen by the authors of the *Boston Revenue Book* and Nast must have been cut to shape, or they immediately would have recognized the nature of the item. Even so, it is odd that no one noticed that there was writing on the reverse, as

there is on the flyer (Figure 5). Perhaps the cut-down copy was glued to a backing of some sort?

I think it would be too much of a coincidence to assume the existence of a *real counterfeit* in addition to the illustration of the label shown above, complete with a description identical to that given in the *Boston Revenue Book*. The rediscovery of the flyer proves Nast's deductions, only ninety years after.

### References:

- Deats, H. E., Holland, A. and Toppan, G. L. *Historical Reference List of the Revenue Stamps of the United States (Boston Revenue Book)* Boston, MA: Newcomb & Gauss, 1899: 356-7
- Holcombe, H. W. *Patent Medicine Tax Stamps* Lawrence, MA: Quartermain Publications, 1979: 60-3
- Nast, C. A. The F. Brown Counterfeit: *Stamp Journal* vol. 2 #5, May 1909: 99
- Springer, S. *Springer's Handbook of North American Cinderella Stamps, Seventh Edition* Hawthorne, CA: Sherwood Springer, 1975: 23

## State Revenue News—1st quarter 2000

The first quarter 2000 issue of *State Revenue News* takes as its theme "Printer's Waste and other errors, freaks and oddities." Seven articles fall into this theme: In "What constitutes printer's Waste?" M. E. Matesen takes the broad look at the subject showing a wide variety of items from a number of states. He also takes a look at "Arizona printing problems" and some of the printing varieties that he has found of the Arizona luxury tax stamps. Editor Scott Troutman gives "Three that are not printers waste"; in this case they are three different North Carolina feed stamps with printing and perforation errors that were sold to the public. He also shows an "Ohio guttersnipe" this one being on a pair of Wine Tax stamps. In "Three stamps with problems" Troutman illustrates a Minnesota deed tax with missing roulettes, an Ohio sales tax receipt with a missing color and Oregon insurance tax stamps with blind perforations. The final article is Troutman's "California feed perforation varieties."

Other articles in this issue include a "Fish

and game update" by J. R. Wooten; "The 1901 Missouri liquor tax: more discoveries" by Ken Pruess; Terence Hines illustrates head tax receipts from New Hampshire for 1952 and 1955; John Funkhouser illustrates three "New York specimens" which are Department of Agriculture inspection stamps overprinted specimen, however, what they were to be used on is not specified; there is a catalog update for Indiana egg inspection; and, new finds include Oklahoma and Kansas egg stamps, Missouri drink and syrup stamp, Cheyenne and Arapaho tribal stamps for cigarettes, and Illinois beer stamps.

A significant part of the issue is a SRS auction which are regularly held. They are open only to members of the State Revenue Society—a real good reason to spend the \$12 in annual dues to be a member. For more information contact the society secretary Scott Troutman, Box 270184, Oklahoma City, OK 73137-0184 or by e-mail <smtroutman@home.com>.

# The revenue stamped papers of Faridkot State

## a review

by **Forrest Shoemaker, ARA**

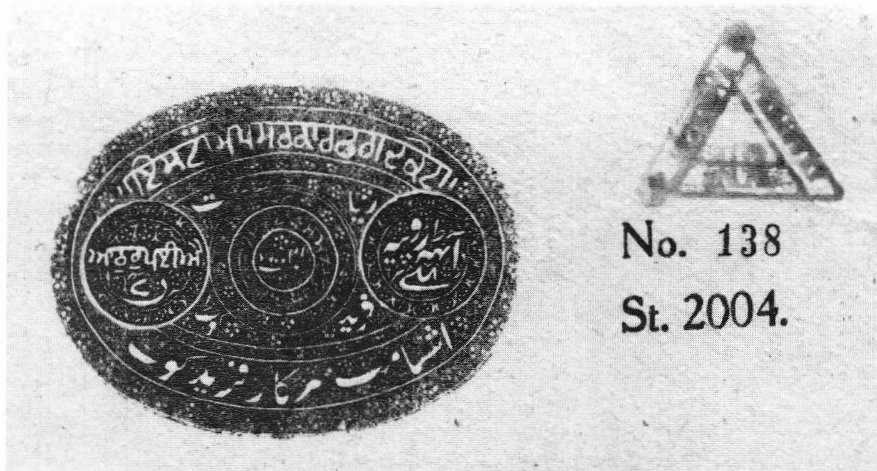
The Princely State of Faridkot was a small territory in the Punjab region of India, 638 square miles in extent, with a population of 164,364 in 1931. The State was founded in 1763, by the Burar-Jat dynasty, who are descendents of the Phulkian and Kaithal chiefs of ancient India. The Jat are a martial race, and in 1845, Raja Phar Singh allied his fate with the British and the East India Company in the Sikh War. A hard-fought victory over the Sikh armies by the British led to a grant of one-half the territory of the defeated Raja of Nabha to Raja Phar Singh. Had the Raja allied himself with the Sikhs, the history of British India may have been very different, but Raja Singh and his dynasty would certainly have been usurped by the numerous chieftans and lesser nobles of the Sind states of the Punjab, placing his people in a state of subjugation to a powerful race who would have both a score to settle with the population and a further series of nasty wars to fight with the British.

The first and apparently only series of revenue stamped papers from Faridkot was issued between 1940 and 1945, and are cataloged by Koeppl and Manners as Type 10, with 3 values reported. A recent purchase of a selection of this type reveals the listing shown in Table I would be appropriate:

An asterisk (\*) prior to the catalogue number indicates a new listing. The catalog values listed are directly from the catalog, with those assigned to the new listings being extrapolated where necessary.

Dates of issue of the new papers is 1948 and 1949 (Samvat Calendar 2003 and 2004). From the serial numbers as listed above, printings of these papers were not large, perhaps other collectors may be able to advise of a greater range of serial numbers, and additional denominations as well.

Each paper has been stamped with an



**Table I**

### Updated list of Faridkot revenue stamped paper

#### First Series

K&M Type 10, 1940-49. Thick woven paper, handmade.  
Design size 88 mm X 65 mm.

*102	2a.	dark blue	Serial No. seen:	474
103	4a.	cobalt	Serial No. seen:	1552
105	8a.	milky blue	Serial No. seen:	1897
*106	1r.	red	Serial No. seen:	1257
*107	2r.	dark red	Serial No. seen:	133
109	3r.	red	Serial No. seen:	110
*110	4r.	red	Serial No. seen:	989
*111	5r.	dark red	Serial No. seen:	164
*112	6r.	dark red	Serial No. seen:	139
*113	7r.	dark red	Serial No. seen:	64
*114	8r.	dark red	Serial No. seen:	138
*115	9r.	red	Serial No. seen:	46

open triangle reading along the axes, in English, "Faridkot State Treasury," in various colors, near the serial number at upper right corner.

Colors as named for the new listings are by comparison with a Stanley Gibbons philatelic color gauge.

My thanks to Mr. A.M. Mollah, of Maharashtra, India, for his assistance and advice in the preparation of this article.

---

# Bogus usage of a private die proprietary medicine stamp on document

by M. E. Matesen, ARA

Both the June 1984 and the January 1985 issues of *The American Revenuer* carried exposes regarding postage being used as revenues. In neither case was there discussion as to the authenticity of the documents in question and they very well may have been legitimate. But, it was interesting that the June 1999 issue of *The American Revenuer* (53:110-111) carried an excellent narrative by Scott Troutman wherein he very carefully discredited a document which had been contrived to represent yet another example of postage crossing over the line and being used as a revenue.

It was after reading that article that I had to ferret out a like issue which resides in my match and medicine collateral collection. This was an affidavit that was drafted August 11, 1869, wherein a stated amount of monies was paid by the executor of an estate to the maker who was one of the heirs of the estate. Written on a scrap of common notepaper, the item has little if any philatelic value until you examine the smudged RS211 in the lower right hand corner.

There are many telltale signs that this was contrived. It has a 1¢ stamp attached which would not have been a proper rate. If this document were viewed as a receipt it would be exempt from the 2¢ tax since it was

a "receipt for any sum of money...not being for the satisfaction of any...decree of any court..." (Mahler, 1999). If viewed as a certificate it would not be subject to the 5¢ tax because after March 1, 1867, affidavits were exempt from taxation.

Even more evidence can be deduced from a careful examination of the signature of one Brazillia Constable which is much, much lighter than that script above the signature yet it clearly matches the initials "B C / Aug 10th" on the stamp. Yet an examination of the reverse side of the affidavit you will see another version of Brazila [sic] Constable's name possibly written by "J. M. Frazer, clerk" when filed August 18. There is no comparison between the two.

One final clue to the authenticity of this item is that by carefully lifting the side of the stamp I was able to note stains and thins that were not carried there from the back of the document which clearly show this as a contrived issue at best.

## References

Mahler, M. *A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate*. Rockford, IA: The American Revenue Association, 1999:60, 224.

## The Editor Notes...

...that Douglas Lehmann and Donn Lueck have collaborated in producing a price update to Lehmann's 1993 Philippine revenue stamp catalog. The update has been placed on Lehmann's web site at <<http://dklplus.com/stamps/war-2000.htm>> which also includes pdf files which can be downloaded and printed. So far prices for the lottery tickets have not been updated but there is a possibility that they may have by the time you read this.

...that two ARA awards were given to revenue exhibits at the March 3-5, 2000, Saint Louis Stamp Expo. The first to J. Gridley's "A

Salute to America's Wildlife Artists," which also received a show Silver; and, the second to James Hunt's "Chile Postal Fiscals—Context and Usage" which also received a show Gold.

...that Alan Warren, writing in *The Posthorn*, noted that at NORDIA 2000 held March 17-19 in Sweden, Björn-Eric Saarinen's exhibit "Russian Revenues 1860-1917" received a special award presented by NORDIA 2001—a Hopi Indian bowl. NORDIA takes place in one of the scandinavian countries each year and in

**Notes/page 49**



Voucher No 1  
 Brazilla Constable  
 #304,44

Filed Aug 1868  
 1868 J M Frazer  
 clerk



The document with the bogus stamp attached (below), a close-up of the stamp (above), and the reverse of the document with filing notations (left).

Received August 11<sup>th</sup> A.D. 1868 of A. F.  
 Hedges Executor of the Estate of Wm Arthur  
 Senior deceased, Three hundred and  
 four dollars and forty four cents, the same  
 being the amount in full due me  
 as one of the Residuary Legates of said  
 Wm Arthur Senior deceased, as per decree  
 of Court of Clark County  
 rendered at the July term A.D. 1868  
 #304.44  
 Brazilla Constable



# Canadian revenue stamp usage in lawsuits on promissory notes revisited

by Marshall Lipton, ARA

This article supplements a previous writing on the subject in the July-August 1999 issue of *The American Revenuer* (53:124-128). The subject again concerns a Special Summons action but illustrates an interesting combination revenue usage.

The Special Summon in Figure 1, dated January 19, 1870, has two promissory notes

attached; the first dated July 1, 1868, for \$66.50 payable in 18 months has affixed a 3¢ FB40. This represents an early usage of the Third Bill Issue which was printed sometime after July 1, 1868. The endorsement on the back of the note indicates it is for the purchase of a half a lot.

The second, dated July 10, 1868, is also for \$66.50 payable in six months directly on top of the other. It has three 1¢ FB18 stamps affixed, which is a very late usage of the Second Bill Issue. The endorsement is similar except for the notation of partial payment which apparently left a balance due of \$79.98 upon which the promisee was forced to commence an action.

The front of the summons has three 20¢ OL18 law stamps affixed. It was taxed a 60¢ fee to initiate suit rather than 40¢ in accordance with the Fee Fund table of fees seen in Figure 2 due to the larger amount involved. the same applies to the back of the summons (Figure 3) where the fee for entry of judgment is \$1.00 as represented by the OL51 and OOL553 rather than the 90¢ fee. This is also in compliance with the table of fees.

The use of both the 1864 overprinted series (OL18) and the 1864-1914 series (OL51 and OL53) on the same document is very unusual and even more so from a historical perspective. A very excellent and interesting historical account is given in a recent article by Chris Ryan (1999). Fortunately someone had the foresight to preserve this document which is an extraordinary example of a combination usage of revenue stamps.

I wish to acknowledge the research assistance of Chris Ryan in the preparation of this article.

## References

Ryan, C. Notes on the Law Stamp of Ontario and the Province of Canada, Part 1. *Canadian Revenue Newsletter* 1999 October; (28):4-8.

Figure 2.

THE DIVISION COURTS ACT. 111					
B. (See sec. 49.)					
TABLE OF FEES.					
FEE FUND (v).	Not exceeding \$5.	Exceeding \$5, and not exceeding \$20.	Exceeding \$20, and not exceeding \$50.	Exceeding \$50, and not exceeding \$100.	Exceeding \$100.
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Entering account and issuing summons .....	0 10	0 10	0 30	0 40	0 60
Hearing an undefended cause ..	0 10	0 20	0 80	0 60	0 60
Hearing a defended cause to be increased by the judge, if he sees fit, to a sum not exceeding two dollars, whatever be the amount of the debt, damages, or subject matter of action. 16 V. c. 177, s. 3.....	0 20	0 40	0 80	1 00	1 50
Every order or judgment, (not to be charged when the defendant has given a confession of judgment,) .....	0 10	0 10	0 20	0 30	0 40
On every confession of judgment	0 10	0 10	0 10	0 10	0 10

(v) These fees have now to be paid by stamps under the provisions of the 27 & 28 Vic. cap. 5. These fees are slightly increased by section 21, which provides that all fees up to ten cents shall be made and paid at ten cents, all from twenty cents to thirty cents at thirty cents, and so on. Parties entering suits are strictly speaking bound to furnish stamps to the clerk, but it is believed that clerks generally, for the convenience of suitors, and at no little trouble to themselves and without remuneration, keep themselves supplied with Fee Fund Stamps. The provisions of the stamp act which in any way affect Division Courts are hereafter given.

Figure 3. The reverse side of the Special Summons shown in Figure 1. \$1 in stamps pays the fee for entry of judgement.

CLERK'S FEES.

Receiving Clam, &c.	.....
Summons, &c.	.....
Transmitting papers, &c.	.....
Copies of process and Clam.	.....
Adjournment of service and Clam.	.....
Entering Plaintiff's Return.	.....
Entering Notice.	.....
Summons to Witnesses and Copies.	.....
Notice to Plaintiff and Plaintiff's	.....
Confession.	.....
Order of Reference.	.....
Entering Judgment.	.....
Plaintiff's Fees.	.....
Service of Summons.	.....
Attending to Return and Proof.	.....
Service Summons on Witnesses.	.....
Mileage.	.....
Confession.	.....
Judice at Trial.	.....
For Jury.	.....
Entering, hearing and order.	.....
Foreign Court Fees.	.....
Allowed Witnesses.	.....
Travel Costs &c.	.....

PRINTED AT THE "OBSERVER"

CLERK

79 98

SPECIAL SUMMONS.

In the North Division Court  
in the County of Lambton.

No. 86. A. D. 1870

Between  
Champion & Son  
and  
James Hamilton

I swear that this Summons, and the Notice and Warnings therein, and the particulars of claim annexed thereto, were duly served by me on the 9th day of January, 1870, at a true copy of each to the Clerk.

and that I necessarily traveled to effect such service.

Subscribed before me at St. John's this 24th day of January, 1870.

CLERK

SPECIAL SUMMONS.

In the North Division Court in the County of Lambton.

Ardena July 10 1868 Plaintiff

Champion & Son Defendant

Six months after dated July 10 1868

promise to pay Champion & Son, or order, the sum of Sixty Six \$66.00 Dollars with interest for value received.

Robert Hamilton

place you are required to appear. And in default of your so appearing, the plaintiff may proceed to obtain judgment against you.

DATED the 19th day of January, 1870.

By the Court,

Claim, \$79.98

Costs, exclusive of mileage, 2.00

CLERK.

NOTICES AND WARNINGS TO THE DEFENDANT.

WARNING No. 1.—If the Defendant disputes the Plaintiff's claim, or any part of it, he must leave with the Clerk within 14 days after the day of service hereof, a notice to the effect that he disputes the claim, or if not the whole claim, how much he disputes; in default whereof final judgment may be signed for the whole claim, or such part as is not disputed (if the plaintiff is content with judgment for such part), at any time within one month after the return of the summons.

WARNING No. 2.—If the Defendant desires to set-off any demand against the Plaintiff at the trial or hearing of this cause, or to take the benefit of any Statute of Limitations, or other Statute, notice thereof in writing must be given to the Plaintiff, or left at his usual place of abode, if living within the Division, or left with the Clerk of the said Court, if the Plaintiff reside without the Division, not less than six days before the day appointed for the said trial or hearing; and in case of set-off, a copy of the particulars of his set-off, and also a copy for the Plaintiff.

The two next sittings of the said Court will be held as follows, viz.:

On Wednesday the 27th day of February 1870 at 12-noon

On " the 27th day of May 1870 at 12-noon

Figure 1. Special Summons with two promissory notes attached. The stamp at the bottom left is folded over with the remaining portion visible in the lower right of Figure 3.



# The American Revenue Association

## Secretary's Report

### Applications for Membership

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

NIEUWLAND, DANIEL T., 5616. PO Box 1134, Longmont CO 80502. Proposed By Eric Jackson. US-1,2,3 Issues Cancels, US-1898 Cancels, US-Scott Listed.

HALVORSON, DOUGLAS C., 5621. 2429 Elliot Ave., Minneapolis MN 55404-3858. Proposed By Eric Jackson. United States.

FILTENBORG, JAN 5618. Slienvey 24B, Silkeborg 8600, Danmark. Proposed By Eric Jackson. United States.

SCHINDLER, HAROLD, 5623. 20 Haig Avenue E., Patchogue NY 11772. Proposed By Eric Jackson. Local Posts, Railroad Stamps, Worldwide.

KOMIENSKY, MIKE 5614. 108 Firwood Drive, Dayton OH 45419-4111. Proposed By Marty Richardson.

LYON, STEPHEN R. 5620. 1888 Woods Drive, Beavercreek OH 45432-2202. Proposed By Eric Jackson. Mexico, US-Private Die Medicine, US-Proprietary.

SCARPANTONI, BILL 5619. 345 Strawtown Road, New City NY 10956-6634. Proposed By Richard Friedberg. Christmas Seals, Germany-West, United States, Worldwide.

SHIRLEY, JOHN 5613. 801 S. Houston Avenue, Fort Meade FL 33841. Proposed By Eric Jackson. Canada-Telephone & Telegraph, United States, US-Scott Listed.

SHUEY, RICHARD 5615. 13729 Carfax, Bellflower CA 90706-2710. Proposed By Ron Leshner. Canada-Telephone & Telegraph, US-Scott Listed, US-State.

VERSPRILLE, HAROLD JR. 5617. 1136 The Grove, Victor NY 14564. Proposed By H.J.W. Daugherty. United States, US-Scott Listed.

WALTER, ROY 1565. GPO Box 645, New York NY 10001. Proposed By Ron Leshner.

### Deceased

4729 PATTERSON, DOUGLAS M

### Resigned

5289 DE JESUS, REYNALDO B  
1860 HYNSON, N J

5115 JOOS, GUNNAR

5541 SNOW, DAVID W

4323 WYNKOOP, PETER D

### Address Changes

BENZ, ANTHONY 5461, Box 42165, Tucson AZ 85733

BRETT, GEORGE W 650, 2412 Lincoln Ave., Spirit Lake IA 51360-9614

GOLDBLATT, BARRY 5437, 4524 Palmetto Street, Bellaire TX 77401-3710

GORTON, DANIEL 4373, PO Box 14, Concord NH 03302-0014

HANDY, CLINE A 3216, 16630 Avenida Florencia, Poway CA 92064-1504

HANZ, MARK E 4967, Box 11250, Spring TX 77391-1250

HUTCHINSON, CHARLES L, 4918 5009 Ventura Court, Naples FL 34109

JETER, JOSEPH R, 5605 900 Dawson Street, Cedar Hill TX 75104-6014

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2625, Netherlands  
PEDERSEN, HARRY H 3573, 2321 Sherbrooke  
Lane, McKinney TX 75070

RAFNER, CLAUS 5478, Moselundsvej 1, Lyngø  
DK-3540, Denmark  
RAMANAUSKAS, VYTIS 5109, PO Box 1001,  
Vilnius-C, Lithuania  
RICHARDS, THOMAS 2749, Box 9637, Colum-  
bus OH 43209-0637  
WELCH, BILL 4329, Box 8000, State College PA  
16803

## Notes/from page 44

2001 will be in the U.S. for the first time. It will be held in conjunction with ARIPEX in Tucson, Arizona, January 19–21, 2001. This will also be the APS Winter Meeting.

...that Bob Mustacich, the co-author and publisher of the Battleship Desk Reference has dropped the price to \$39.95 plus \$5 S/H. He has contacted all my previous buyers at \$64.95 and given them rebates. For more information see the ad on the inside front cover. Bob has received very strong feedback from several users of the BDR. One said he went through his entire collection of 2000+ and found every stamp listed in the BDR.

...that ARA dealer member Hugh Daugherty was featured in a biographical article in the April 24 issue of *(Western) Stamp Collector's* "The Stamp Wholesaler" section. Every issue they feature a different dealer. Hugh's 126th public auction will be held May 7 at Philatelic Show 2000 in Boxborough, Massachusetts. Although it may be too late to respond to this sale, H. J. W. Daugherty Philatelic Auctions holds four public sales per year. They always feature a variety of covers and revenue stamps including stamped documents, certificates and a variety of non-Scott listed revenue material.

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

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2	R4a light impression, VF PHOTO	375.00
3	R9b horizontal pair, imperforate vertically, F-VF small faults PHOTO	-----
4	R11b F PHOTO	175.00
5	R12c F-VF short perf	35.00
6	R13b black handstamp cancel, F-VF PHOTO	125.00
7	R14c F-VF	37.50
8	R22b F corner crease PHOTO	210.00
9	R24a horizontal pair, VF light crease	30.00
10	R27b vertical strip of three, VF crease in top stamp	34.00
11	R32a VF PHOTO	45.00
12	R33a top sheet margin, VF light crease PHOTO	130.00
13	R33b black handstamp cancel, VF PHOTO	130.00
14	R34b F PHOTO	160.00
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16	R42b vertical pair, F-VF creases PHOTO	55.00
17	R43a F-VF PHOTO	150.00
18	R45a vertical pair, blue handstamp and ms. cancels, VF PHOTO	65.00
19	R47a vertical pair, black GERMANIA LIFE INSURANCE CO. handstamp cancel, VF PHOTO	10.00
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23	R52a VF PHOTO	50.00
24	R52b F PHOTO	65.00
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26	R61a VF PHOTO	75.00
27	R63a VF light crease PHOTO	150.00
28	R64b F PHOTO	47.50
29	R65a VF tiny sealed tear PHOTO	325.00
30	R65b blue handstamp cancel, VF thin spot PHOTO	95.00
31	R68a VF PHOTO	70.00
32	R70a VF crease	35.00
33	R71a F-VF light crease PHOTO	150.00
34	R72a VF	42.50
35	R74a VF light crease PHOTO	250.00
36	R75a VF light crease PHOTO	75.00
37	R76a F-VF PHOTO	70.00
38	R79a blue handstamp cancel, F-VF light stain on back PHOTO	900.00
39	R81a F-VF PHOTO	100.00
40	R82a VF PHOTO	100.00
41	R85a huge margins, VF crease PHOTO	110.00
42	R86a top sheet margin, VF light crease PHOTO	110.00
43	R86c F	25.00
44	R87c F	45.00
45	R88a VF PHOTO	240.00
46	R89a F-VF	35.00
47	R90a bottom sheet margin, F-VF thin spot PHOTO	110.00
48	R91a VF light crease PHOTO	110.00
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50	R94a VF light crease PHOTO	90.00
51	R95a F-VF PHOTO	350.00
52	R98a left sheet margin, VF PHOTO	125.00
53	R101a VF faint corner crease PHOTO	190.00
54	Documentary R179 cut cancel, VF	20.00
55	R188* F-VF PHOTO	65.00
56	R190* F-VF	17.50
57	R198* F	47.50
58	R199* F	14.00
59	R202* F-VF	27.50
60	R241* F-VF	11.00
61	R243* F	25.00
62	R248* F-VF	32.50
63	R249 VF	35.00
64	R249a cut cancel, F-VF	50.00
65	R250 VF	12.50
66	R263* VF	15.00

67	R269* F	16.00
68	R275* F-VF	11.00
69	R276* F-VF	35.00
70	R281 F	27.50
71	R290* VF	17.50
72	R291* F-VF	40.00
73	R293* F-VF PHOTO	60.00
74	R300* F	35.00
75	R316* straight edge at bottom, F-VF	14.00
76	R324* F-VF	11.00
77	R335 perfin, VF	20.00
78	R385 cut cancel, VF	45.00
79	R397* F-VF	14.00
80	R398* VF	6.00
81	R406 VF	10.00
82	R422* VF	19.00
83	R433 F-VF	14.00
84	R435 perfin, VF	17.50
85	R458 VF	10.00
86	R459 F-VF PHOTO	105.00
87	R460 cut cancel, VF	30.00
88	R479 F-VF	10.00
89	R505 F-VF	20.00
90	R506 F-VF	171.50
91	R510 perfin, VF	18.00
92	R535 perfin, VF	20.00
93	R552* F	19.00
94	R558 VF	17.50
95	R560 VF PHOTO	75.00
96	R583 F-VF	12.50
97	R585 perfin, F-VF	27.50
98	R597 VF	10.00
99	R600 F-VF	25.00
100	R601* F-VF PHOTO	130.00
101	R603 F-VF	60.00
102	R606* F-VF PHOTO	105.00
103	R611 VF	18.00
104	R616 VF	30.00
105	R644 F-VF	18.00
106	R669 F-VF	65.00
107	R672 F-VF	60.00
108	R677* F-VF	12.50
109	R683 F-VF PHOTO	75.00
111	R685 F-VF PHOTO	175.00
112	R688 F-VF	11.50
113	R693 perfin, F-VF	12.50
114	R697 VF	13.50
115	R700 VF	12.50
116	R702 VF	60.00
117	R708 perfin, VF	50.00
118	R709 F-VF	12.50
119	R711 perfin, VF	20.00
120	R726 F-VF	20.00
121	R729 F-VF	20.00
122	R730 perfin, F-VF	50.00
123	R731 perfin, F-VF PHOTO	60.00
124	R732 cut cancel, F-VF	50.00
125	Future Delivery RC3A* VF tiny thin spot PHOTO	75.00
126	Stock Transfer RD14* straight edge at bottom, F-VF	17.50
127	RD18 F	20.00
128	RD31* F-VF	30.00
129	RD32* F-VF	32.50
130	RD37* F-VF	40.00
131	RD104* F-VF	12.50
132	RD126* F-VF	19.00
133	RD127* F-VF	11.50
134	RD150* F-VF	14.00
135	RD196* VF	14.00
136	RD272* F	14.00
137	RD281 F-VF	55.00
138	RD283 staple holes, VF	40.00
139	RD286 cut cancel, VF	55.00
140	RD307 F-VF	57.50
141	RD323* F-VF	11.00
142	RD335 perfin, VF	22.50
143	RD338 cut cancel, VF PHOTO	60.00

144	RD353* F-VF	52.50
145	RD365* VF	30.00
146	Wines and Cordials RE40* F-VF	24.00
147	RE51* F-VF	25.00
148	RE80* VF	37.50
149	RE81* F-VF	32.50
150	RE96A* F-VF PHOTO	160.00
151	RE104 F-VF	11.00
152	RE105 staple holes, VF	15.00
153	RE106 staple holes, F-VF	16.00
154	RE139* F-VF	10.00
155	RE145* F-VF	12.50
156	RE149* VF	10.00
157	RE159* F	15.00
158	RE160* F-VF	20.00
159	RE163 perfin, F-VF	20.00
160	RE164 perfin, VF	20.00
161	RE165 perfin, F	8.50
162	RE166 perfin, F-VF	35.00
163	RE180* F-VF	10.00
164	RE183* F-VF PHOTO	55.00
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166	RE186* F-VF	16.00
167	RE188* VF PHOTO	90.00
168	RE192* F-VF	12.50
169	RE194* F-VF PHOTO	120.00
170	RE195* F-VF	50.00
171	RE196a* F-VF	42.50
172	RE198* F-VF	30.00
173	RE198b* VF	75.00
174	Beer Stamps REA83* VF	125.00
175	Private Die Match RO2b F short perf PHOTO	80.00
176	RO5a F light soiling PHOTO	110.00
177	RO12a F PHOTO	47.50
178	RO22a F couple short perfs PHOTO	75.00
179	RO23b F thin, few short perfs PHOTO	55.00
180	RO27b F thin PHOTO	425.00
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182	RO46a F few short perfs PHOTO	120.00
183	RO59e F thins PHOTO	85.00
184	RO60a F PHOTO	275.00
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189	RO126c F-VF thin spot PHOTO	60.00
190	RO141b VG	32.50
191	RO154a F thin spot PHOTO	120.00
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194	RO177e F thin PHOTO	67.50
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198	RS43a VG	100.00
199	RS61d F-VF usual creases, thin spot PHOTO	100.00
200	RS66a F small sealed tears, short perf PHOTO	80.00
201	RS99b F few clipped perfs, creases PHOTO	55.00
202	RS110d F small faults PHOTO	95.00
203	RS123d VF small thins, light stain PHOTO	1,200.00
204	RS135b F crease PHOTO	275.00
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217	RS260b F PHOTO	110.00
218	RS272d VF small faults	25.00
219	Private Die Perfume RT14b F-VF PHOTO	600.00

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220	Retail Liquor Dealer 1874, VF small faults	-----
221	1875, VF creases	-----
222	1876, VF creases	-----
223	1879, VF creases	-----
224	1880, VF creases	-----
225	1882, VF creases	-----
226	Dealer in Manufactured Tobacco 1875, VF creases	-----
227	1876, VF creases	-----
228	1879, VF creases	-----
229	1881, VF creases	-----
230	1882, VF creases	-----
231	1883, VF creases	-----

### HAWAII

232	R2 VF small thin	10.00
233	R5 VF light crease	25.00
234	R8 F-VF couple pinholes	40.00

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ARA members: send your request for free ad to Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA. Send on a postal card, one ad at a time, limit 20 words plus address, must be about revenues or cinderellas. First come, first served, space available.

**Hong Kong QEII** revenues: Barefoot 1996 BE186, 188, 207, 209-10, 216-9, 221, 225-6, 228, 239-43, 248; CN75-90 (Script CA), 136, 162, 164; SD190--9 (Script CA). Can offer used multiples and blocks. Send with asking price or for my offer. George Olson (ARA 46200), 1429 Brookshire Ct., New Brighton MN 55112. \*1556\*

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**Wanted: Playing Cards** stamps! I will buy or trade other revenue material for your duplicate RF material. All RF or RU material is wanted.

Richard Lesnewski, 1703, West Sunridge Drive, Tucson, AZ 85737. \*1563\*

**Wanted: Chile postage** stamps on documents as revenues, revenues and telegraphs on cover, related proofs, specimens, revenue high values, etc. James H. Hunt, 345 Atlanta Ave, Webster Groves, MO 63119; e-mail <jimhunt@umsl.edu>. \*1564\*

**Wanted: Poland revenues:** Let me know what you have and what you want for them. I will make you an offer. Write Joe Klekotta (ARA 5014), Box 511, Malvern, OH 44644-0511. Fax 330-863-1676; e-mail <jklekotta@aol.com>. \*1565\*

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