

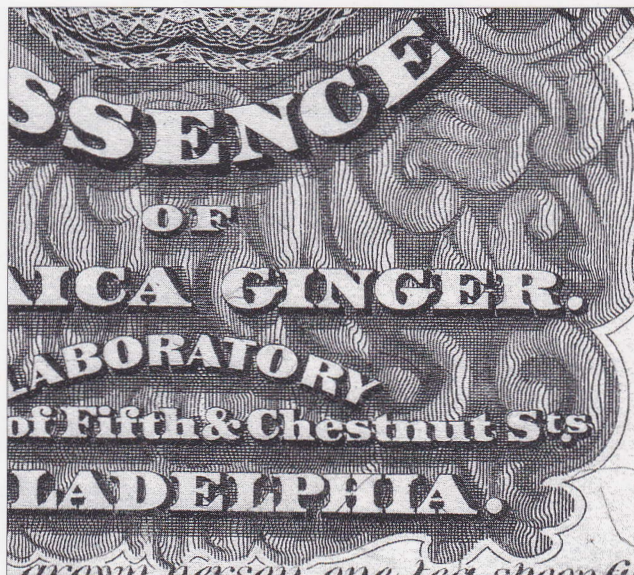


The American Revenuer

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anaglyptographic engraving. More,
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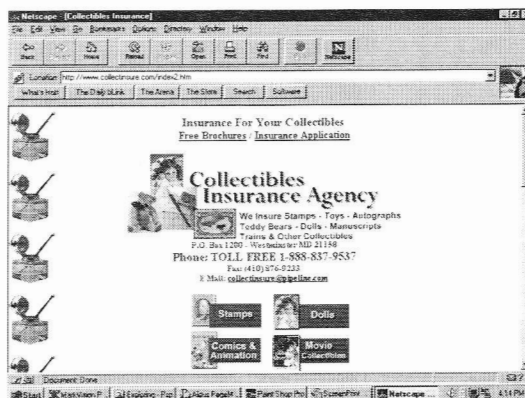
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WWI Treasury postal card for ordering War Savings Stamps

by John Semeniuk, ARA

It is a well-known fact that one's enjoyment, appreciation, and understanding of any given primary item of interest, be it a revenue stamp, a savings stamp, or even a postage stamp, can be enhanced by such collateral items as official forms, receipts, licenses, checks, and the like.

An article by this author in the March 1998 issue of *The American Revenuer* (52:56-58) detailed a WW I vintage postal card distributed by the Treasury Department with the aim of encouraging and facilitating the purchase by mail of Thrift Stamps and Series of 1918 War-Savings Stamps.

To recapitulate very briefly: the card is designated "W.S. 138" (within brackets), it measures 87 x 133 mm in size, and is olive drab in color. The tentative conclusions reached and conjectures advanced about that card can now be reassessed in light of some valuable new information and material provided by P.R. Beutel, whose generous assistance in this regard is hereby gratefully acknowledged.

To begin with, it turns out that the olive drab card examined in the article is not the only such card distributed during WW I to facilitate the ordering of war-savings stamps by mail. Four other such cards have now been confirmed.

Figure 1. The front side of the WS 136 three-panel mailing addressed "To The Head Of The House." The bottom panel consists of the reverse side of the mail-back reply card for ordering stamps.


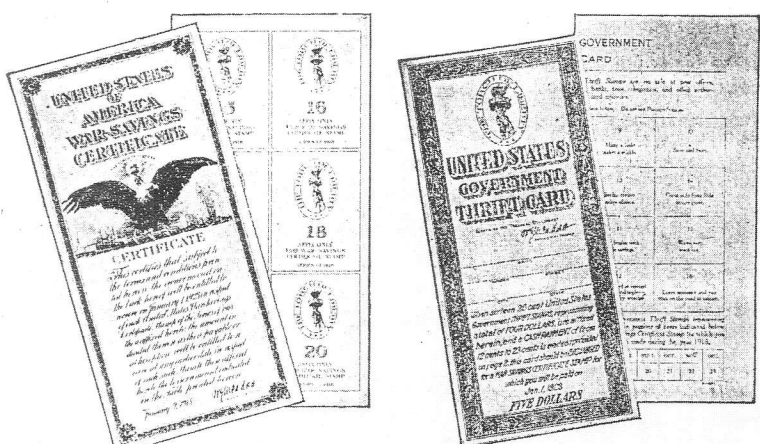
HEAD OF THE HOUSE

To the

WASHINGTON, D. C.

OFFICIAL BUSINESS

TREASURY DEPARTMENT

WAR-SAVINGS CERTIFICATE

THRIFT CARD

BY BUYING WAR-SAVINGS STAMPS:

- (1) You help your Government by lending it your savings.
- (2) You invest your savings safely at 4% compound interest.

POSTMASTER:

Kindly have letter-carrier deliver to me on _____
for which I agree to pay him on delivery: (date)

_____ \$5 U. S. WAR-SAVINGS STAMPS at \$_____ each
(See prices on other side)

_____ 25c. U. S. THRIFT STAMPS at 25c. each

W.S.S.
WAR SAVINGS STAMPS
ISSUED BY THE
UNITED STATES
GOVERNMENT

NAME _____

ADDRESS _____

You should paste War-Savings Stamps on War-Savings Certificates and Thrift Stamps on Thrift Cards, the certificates and cards being furnished without additional charge. As each certificate must bear the name of its owner at the time it is issued, please order certificates with the names of the owners in the spaces below.

I desire a War-Savings Certificate issued to each of the following persons:

I desire _____ Thrift Cards (these require no name). [WS136]

What is probably an earlier (perhaps even the earliest) version of such a card was illustrated and discussed in an article by Charles A. Fricke in the December 1999 issue of *Scott Stamp Monthly*. Unfortunately, the illustrations in question were too small for the finer details of the texts on the card to be readable, but this shortcoming was remedied in short order by a life-size copy provided by Mr. Beutel.

What makes this particular card especially interesting is that it is part of a larger, three-panel, official business (Treasury Department) promotional mailing addressed "To The Head Of The House" (Figure 1). The color of this three-panel card is manila (or beige), and the overall size is 257 x 139 mm. The detachable, mail-back postal card for ordering the stamps measures 80 x 139 mm and is designated "WS 136" (in brackets and without periods after the letters).

When opened flat, the front side of the three-panel card consists (from top to bottom) of: 1. The forwarding portion addressed "To The Head Of The House," 2. A center panel which depicts a War-Savings Certificate and a Thrift Card, and 3. The reverse side of the postage-free, mail-back card.

The upper two panels of the reverse side (Figure 2) bear an appeal from the Secretary of the Treasury, William G. McAdoo, to "Fellow Citizen." The appeal starts off with a patriotic pitch and then goes on to explain the essential details of the war-savings plan. The lower panel of the reverse side consists of the front side of the mail-back reply card for ordering stamps.

The front side of this mail-back reply card is basically similar to the front side of the olive drab card described in *The American Revenuer*

article from 1998, with only some differences in layout and in the design of the Treasury seal in the upper left-hand corner (Figure 3). The reverse side however differs substantially from the reverse side of the olive drab card both in layout as well as in some elements of the text itself.

Figure 2. The reverse side of the WS 136 three-panel card. The bottom panel consists of the front side of the mail-back reply card for ordering stamps.

TREASURY DEPARTMENT
WASHINGTON, D. C.

Fellow Citizen:—

I write to ask you to help your country.
You can do so and also help yourself in a very simple manner.
Many of us cannot fight, but everyone of us can help by saving. Every dollar saved and not spent on unnecessary things releases that amount of labor and material to make articles for our Army and Navy. When a dollar that is saved is loaned to the Government it is doubly effective.

To that end Congress has authorized the sale of War-Savings Stamps and U. S. Thrift Stamps in denominations of \$5 and of 25c., respectively. Each War-Savings Stamp you buy is a loan to the U. S. Government, is a direct help to every soldier and sailor who is risking his life in the war and is a safe and simple way to invest your savings.

The U. S. Government pledges its entire resources and credit to repay this loan on January 1, 1923.

\$5 stamps are sold at prices ranging from \$4.12 to \$4.23 during 1918, according to the month of purchase (as per table on card below). For each such stamp, when affixed to a War-Savings Certificate (see picture on back hereof), the U. S. Government will pay you \$5 on January 1, 1923. The difference between what you pay and \$5 is your interest. The rate averages 4% a year compounded quarterly.

25c. U. S. Thrift Stamps are sold to you if you wish to save by quarters. No interest is paid on such stamps, but when 16—namely, \$4 worth—are collected and affixed to a Thrift card (see picture on back hereof), they can be exchanged for a \$5 War-Savings Stamp at banks, post offices and other authorized agencies by payment of 12c. to 23c. additional, according to the month of purchase. You then have a security which earns interest.

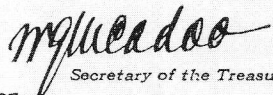
War-Savings Stamps are a savings investment which cannot go down in value and are guaranteed by the U. S. Government to go up in value as the interest is added.

Should you want your money back before January 1, 1923, any money order post office will, after ten days' written demand, refund to you the amount you paid for War-Savings Stamps plus an added amount for each month you have held them after January, 1918.


Will you not give this matter your earnest consideration and speak to the members of your family in regard to it? I suggest that you then make up an order on the attached post card for their combined requirements of War-Savings Stamps and Thrift Stamps. Drop the card in a mail box and the letter-carrier will deliver your stamps to you.

Then as you save will you not buy regularly?

I assure you that such action on your part will be of great assistance to your country in the present war and I recommend it as a splendid savings plan.

Sincerely yours,

Secretary of the Treasury.

TEAR THIS CARD OFF HERE



TREASURY DEPARTMENT
OFFICIAL BUSINESS

This is the size of a
**U. S. WAR-SAVINGS
STAMP**

Each one you own represents
a promise of the U. S. Govern-
ment to pay you
\$5.00

on January 1, 1923
when affixed to a War-Savings
Certificate

COST DURING 1918					
Jan. \$4.12	May \$4.16	Sept. \$4.20			
Feb. 4.13	June 4.17	Oct. 4.21			
Mar. 4.14	July 4.18	Nov. 4.22			
Apr. 4.15	Aug. 4.19	Dec. 4.23			

The difference between these prices
and \$5.00 is your interest.

**THIS CARD
CAN BE
MAILED
FREE**

Penalty for private use to avoid
payment of postage \$300.

To the local
POSTMASTER

This is the size of a

25c.

U. S. Thrift Stamp

Collect these and
exchange for a War-
Savings Stamp.

Other W.S. 138 Cards

The other three cards which have come to light are all, like the olive drab card, designated "W.S. 138" (with periods). The front sides of all these W.S. 138 cards (Figure 4) are essentially identical except for the differences noted below. A description of each of the three newly verified cards follows:

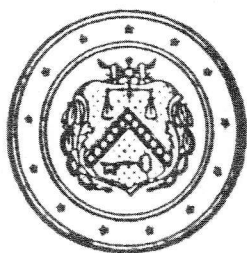


Figure 3.
This type of Treasury seal appears on the three-panel card and the blue-green card. Compare with Figure 8.

1. Blue-green color. The size is 82 x 139 mm. The "W.S. 138" designation appears without brackets on the lower left of the front side. The Treasury seal is of the same type as found on the three-panel card described above. The reverse side shows some layout variation vis-a-vis the olive drab card.

2. Lemon-yellow color. The size is 87 x 132 mm. The "W.S. 138" designation appears in brackets on the front side, just to the right of center. The layout of the front side is virtually identical to that of the olive drab card.

The reverse (Figure 5) shows a few textual and layout differences vis-a-vis both the olive drab card and the blue-green card described above. One notable difference is the lack of the phrase "State number wanted" below the dotted line on which the number of stamps desired was to be indicated.

3. Salmon color. The size is 88 x 132 mm.

This card is designated "W.S. 138R," which appears in brackets in the lower part of the front side, to the right of center.

The layout and basic text of the reverse side (Figure 6) are essentially the same as on the olive drab card, with the exception of one crucial detail. Where the vertical text on the left-hand side of the other W.S. 138 cards is of a generic nature (Figure 7), providing spaces for the personal name, address, and organization of the "Solicitor," this card is quite specific, referring to the "Boy Scouts of America" (with a New York City address provided) and asking for the name and troop number of the Boy Scout as well as the city, county, and state.


Chronological Problems

Thrift stamps and war-savings stamps were first placed on sale to the general public on December 3, 1917. But the chronological sequence of appearance of these cards is difficult to pin down as none is dated. All that can be said with certainty is that all of the cards which have come to light thus far are geared towards use in 1918.

Certain possible diagnostic features with respect to sequence do exist, as indicated below, but the interpretation of these features is somewhat problematic at present.

For example, there are at least two de-

Figure 4.
Shown is the basic design of the front sides of the W.S. 138 cards. Life-size outlines of a war-savings stamp and a thrift stamp are provided.



TREASURY DEPARTMENT
OFFICIAL BUSINESS

*Penalty for private use to avoid
payment of postage, \$300.*

This is the size of a
**U. S. WAR-SAVINGS
STAMP**

Each one you own represents
a promise of the U. S. Govern-
ment to pay you

\$5.00

on January 1, 1923
when affixed to a War-Savings Certificate

Jan. \$4.12	May \$4.16	Sept. \$4.20
Feb. 4.13	June 4.17	Oct. 4.21
Mar. 4.14	July 4.18	Nov. 4.22
Apr. 4.15	Aug. 4.19	Dec. 4.23

The difference between these
prices and \$5.00 is your interest.

W. S. 138

THIS CARD
CAN BE
MAILED
FREE

THIS IS THE SIZE OF A
25c
U. S. Thrift Stamp

Collect these and
exchange for a
War-Savings Stamp.

To the local
POSTMASTER

PAY NO MONEY UNTIL STAMPS ARE DELIVERED

BY BUYING WAR-SAVINGS STAMPS:

(1) You help your Government by lending it your savings.
 (2) You invest your savings safely at 4% compound interest.

POSTMASTER:
 Kindly have letter-carrier deliver to me on _____
 for which I agree to pay him on delivery: (Date)

_____ \$5 U. S. WAR-SAVINGS STAMPS at \$_____ each.
 (See prices on other side)
 _____ 25c. U. S. THRIFT STAMPS at 25c. each.

W.S.S.
 WAR SAVINGS STAMPS
 ISSUED BY THE
 UNITED STATES
 GOVERNMENT

NAME _____
 ADDRESS _____

You should paste War-Savings Stamps on War-Savings Certificates and Thrift Stamps on Thrift Cards. Certificates and Cards are furnished without additional charge. In the space below order them as needed for each member of your family who buys stamps.

Send me—
 _____ WAR-SAVINGS CERTIFICATES. _____ THRIFT CARDS.

2-4086

Name of Scout
 Troop No.
 County

Name of Solicitor
 Address of Solicitor

Name of
 Solicitor's Organization

Figure 5. The reverse side of the lemon-yellow card lacks the phrase "State number wanted." Compare with the cards shown in Figures 6 and 7.

signs of the Treasury seal (Figure 8). The problem is knowing which type was used earlier. Or were they used coterminously?

Three of the W.S. 138 cards include the phrase "State number wanted." The lemon-yellow card does not. But is this a relevant

detail as far as establishing a time frame goes, or is it merely a point of interest with no further significance?

Size may perhaps constitute still another relevant feature. The tear-away card (WS 136) and the blue-green W.S. 138 card are

BOY SCOUTS OF AMERICA 200 5th Ave. New York City

PAY NO MONEY UNTIL STAMPS ARE DELIVERED

BY BUYING WAR-SAVINGS STAMPS: 2-4161

(1) You help your Government by lending it your savings.
 (2) You invest your savings safely at 4% compound interest.

POSTMASTER:
 Kindly have letter-carrier deliver to me on _____
 for which I agree to pay him on delivery: (Date)

_____ \$5 U. S. WAR-SAVINGS STAMPS at \$_____ each.
 (State number wanted) (See prices on other side)
 _____ 25c. U. S. THRIFT STAMPS at 25c. each.
 (State number wanted)

W.S.S.
 WAR SAVINGS STAMPS
 ISSUED BY THE
 UNITED STATES
 GOVERNMENT

NAME _____
 ADDRESS _____

You should paste War-Savings Stamps on War-Savings Certificates and Thrift Stamps on Thrift Cards. Certificates and Cards are furnished without additional charge. In the space below order them as needed for each member of your family who buys stamps.

Send me _____ WAR-SAVINGS CERTIFICATES. _____ THRIFT CARDS.

State
 City
 County

Name of Scout
 Troop No.
 County

Figure 6. The reverse of the Boy Scout card. Note the vertical text on the left side.

both more or less the same size, respectively 80 x 139 mm and 82 x 139 mm. The remaining three W.S. 138 cards are shorter but wider; all fall into the same general range of 87/88 x 132/133 mm.

This difference in size may suggest a chronological grouping of the cards, a possibility buttressed by the fact that the two longer cards share one type of Treasury seal, while the three shorter cards share the other type.

Another interesting detail about the cards, though without any apparent chronological significance, is that both sides of each card are printed right-side up in relation to each other. The exception is the salmon-colored Boy Scout card, where the two sides are inverted vis-a-vis each other.

Questions and Answers

One of the questions broached in the article from 1998 was that of how these postage-free cards were distributed to the general public. Three possibilities were suggested: that they may have been distributed by members of local War Savings Societies; that they were readily available at post offices; and that they were delivered periodically by letter carriers as part of an ongoing government program to publicize and pro-


mote the sale of thrift and war-savings stamps.

The four new varieties which have come to light help clear up at least some of the uncertainty surrounding this question. The three-panel card, it is known, was clearly mailed to households and thus delivered by letter carriers. On the other hand, none of the W.S. 138 cards show any indication that they constituted a detachable component of a larger promotional mailing. That they may have been included as part of a larger promotional kit sent in a cover envelope is of course possible. But the vertical text on the reverse sides asking for information about the "Solicitor" suggests that these cards were distributed by members of War Savings Societies and other civic groups involved in promoting the sale of thrift and war-savings stamps. Supportive of this conjecture is the Boy Scout card, which was clearly distributed by Boy Scouts.

But if certain questions have been laid to rest, more or less, some new ones have been raised. For example:

1. The three-panel card is coded "WS 136." The other cards are all of the "W.S. 138" type. Does this mean that there was a "W.S. 137" type of card?

Figure 7. The typical reverse of the W. S. 138 cards, referring on the left side to the generic "Solicitor."

Name of Solicitor's Organization Name of Solicitor Address of Solicitor	PAY NO MONEY UNTIL STAMPS ARE DELIVERED BY BUYING WAR-SAVINGS STAMPS: (1) You help your Government by lending it your savings. (2) You invest your savings safely at 4% compound interest.	
	POSTMASTER: Kindly have letter-carrier deliver to me on _____ for which I agree to pay him on delivery: (Date)	
	_____ \$5 U. S. WAR-SAVINGS STAMPS at \$ _____ each. (State number wanted) (See prices on other side)	_____ 25c. U. S. THRIFT STAMPS at 25c. each. (State number wanted)
	<div style="display: flex; align-items: center;">  <div style="margin-left: 10px;"> W.S.S. WAR SAVINGS STAMPS ISSUED BY THE UNITED STATES GOVERNMENT </div> </div> NAME _____ ADDRESS _____	
You should paste War-Savings Stamps on War-Savings Certificates and Thrift Stamps on Thrift Cards. Certificates and Cards are furnished without additional charge. In the space below order them as needed for each member of your family who buys stamps.		
Send me _____ WAR-SAVINGS CERTIFICATES _____ THRIFT CARDS.		

2. Is the Boy Scout card the only card issued on behalf of a specific organization, or were cards issued for other specific organizations as well?

3. All the known cards promote the sale of thrift stamps and the 1918 series of \$5 war-savings stamps. But were such cards distributed for the subsequent series of WW I War-Savings stamps as well, or was this means of promotion and vending dropped for the subsequent series?

Readers knowing of any other varieties of these solicitation cards or having any information which may throw additional light on any of the questions raised or on the subject

matter in general are invited to share this information with the author. All such input will be greatly appreciated and gratefully acknowledged in a future update.

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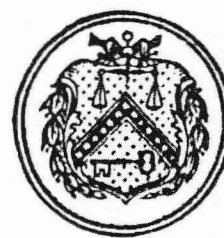


Figure 8. This type of Treasury seal appears on three varieties of the W. S. 138 cards.

The Revenue Journal of Great Britain—September 2000

The cover story in the September 2000 issue of *The Revenue Journal of Great Britain* is about the rather obscure "Tati Concessions Revenue Stamps." The area in the North East District of Botswana along the Zimbabwe border first attracted Europeans to its goldfields which had been mined by local people several hundred years before. Gold mining operations in the area ceased in 1964. The revenue stamps, picturing an elephant, were printed by Thomas De La Rue and Company. Quantities of mint stamps did survive. Examples of the essays, stamps and a document with stamps attached are also illustrated in color.

Other articles in this issue are "Great Britain—the Duty on Bills of Lading in the 18th and 19th Centuries" and "KEVII - KGV Key Types 1902-1921." The former article looks at the tax rates and the embossing dies that were used to stamp these documents. The latter article includes a form to report the earliest and latest dates on these various stamps.

The Revenue Society of Great Britain's Auction 5 is included with this issue. The sale contains 449 lots of revenues from predominately British Commonwealth and Eu-

ropean nations, many of which are illustrated in color. Sorry, the sale closed October 28; you must be a member of the society to bid (a good reason in itself to belong to the society).

The Revenue Journal of Great Britain is the quarterly publication of the Revenue Society of Great Britain. Membership information can be obtained from the Secretary Tony Hall (53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, UK).



The 1999 overprinted revenues of Macau

by A. Soesantio, ARA

The hand-over day of Portuguese Macau to the Chinese government was on a Saturday afternoon, almost in the evening, on December 19, 1999.

The Financial department, which accepts money from the tax-paying public, was closed starting Friday, December seventeenth. I went there on the eighteenth

but only a security guard was there. He informed me that I should come back on the twenty-third which

would be the only working day for the entire week.

I returned on the twenty-third, forty minutes before closing. While the GPO closes at 18:00 the Finance office closed at 16:30. The girl at counter two on the second floor was the only one selling Macau revenues. Starting this morning the only tax stamps sold to the public bear a hand chop overprint showing the new state logo—a lotus flower in a circle with a green background. This is also similar to their new “national” flag.

There were nine values on sale the first day and this seemed to be the complete set: 1.-, 2.-, 5.-, 6.-, 9.-, 20.-, 30.-, 40.-, and 100.- Patacas. The stamps were all in sheets of 10 x 10 and old printings from Portugal. One was dated 1986 in a marginal inscription.

On December twenty-seventh the sale of tax stamps moved to counter 1. I saw some people bringing in their old stamps from 0.20 to 100 Patacas. Once I got up to the counter I tried to repurchase some of the 20 cent stamps but they would not sell them. Anyone bringing in old stamps got newly overprinted revenues plus a few coins; old stamps were

not repurchased for cash. I was able to buy some values from 5.- to 100.- Patacas directly from individuals coming to the Finance office.

December twenty-ninth was my last visit to Finance. I returned to get some unclear overprinted revenues replaced by better ones, but it was not as easy to do as you might wish. Your argument must be realistic before they would approve and then it depended on the stock on hand which might not be in sufficient quantity or quality.

Sales were at counter number two again but the clerk was the girl from counter one last time. I was told I could not exchange my half broken unoverprinted block of four of the 100 Patacas, that I obtained some days ago, for other low values which were already overprinted. The lady in charge of sales (she was from counter two on December 23, the first day of sale) had pity on me and my ugly block and agreed to let me exchange it for a block with the top stamps overprinted and the



The one Pataca stamp with the overprint chop in a shade similar to Gibbons Colour Key's light green (above). The ink used to overprint these stamps is apparently oily and soaked through the stamp. The illustration here has been reversed and enhanced. Macau's new flag (background) is a dark green with yellow stars and a white lotus flower.

lower ones left unoverprinted.

The 20 Patacas were sold out. To get another full sheet seemed to be very hard. I did not understand the explanation clearly and I could not come back again the next day.

The main shelter for all these nine values of revenue stamps which are sold daily to the public is a large sized book. It is covered in black with brown card pages. It might be more than 70 years old but it is still a good servant, effective and strong. I would recommend that somebody should take care of it and someday put it into a revenue museum. All of the stamps in the book were not overprinted but it was being done as they were needed.

(This article was written and sent from Macau. I am a back pack traveler and I hope this article reaches you safely. A. Soesantio)



The two and six Patacas stamps with the overprint chop in the same green colors on the one Pataca.

The sixth annual Cal-Rev potluck party was held in Pacheco, California, on August 13; this was also the sixth meeting in 2000. Twelve associates gathered for a full day of fun and revenueing. The entire day was spent buying, selling, trading and exchanging information and gossip.

A number of those attending brought items to show the others. Jeff Davis brought a huge collection of taxpaid, fish and game material, foreign documents and match tax stamps still attached to the boxes. Anson Stout showed revenues from Finland, Ireland and Norway. George Condas displayed Greek locals plus a steamship liner fare with the entire ticket attached. Jay Lewis displayed taxpaid and first and second issue revenues. Betty and Ralph Walther brought their Canadian revenues, and John Inglis showed a mix of European revenues.

Eighteen attended the September 23 meeting of Cal-Rev at the Santa Clara convention center. The program was show-n-tell with Bill Dwyer leading off with a talk on the voluntary revenues of Poland and Russia. The governments formed organizations to collect voluntary dues. A sign of dues payment was a stamp, sometimes with a value on it. The contributions were used to train aviators and buy airplanes in the 1920s and early 1930s. There are hundreds of these stamps. There is a catalog of the Russian is-

sues, in Russian. They are very hard to come by on covers and reasonably so as loose stamps. A good Russian cover will start at \$500. Bill brought one Polish book and two of the Russian Air Fleet stamps.

The group's Greek revenue, George Condas, talked about the barrel of stamps he threw everything into when he was working. Now retired, he goes through the barrel looking for treasures. He told the group about the ministry of economics which produces revenues for tobacco and whisky. He showed a document from the ministry with a royal seal and a postage free bar in place.

Bill Barr displayed a Swedish revenue on a bond; Joe Ross brought some of the native tax receipts for taxes on huts. Anson Stout had a collection of documents including one from Ireland—an official copy of a death; The rest of his documents had to do with the state of California—all involved persons of foreign descent who had died in the state and the documents dealt with the transfer of possessions.

The group welcomed visitors Lester Wadsworth, Wallace Craig and Peggy Howard's sister Holly. The group's final meeting for 2000 will be at Penpex in Redwood City on December 2. For more information, please contact Jerry Lurie at Box 5593, Concord, CA 94524-0593 or by e-mail <calrev1@hotmail.com>.

Cal-Rev summer activities

Frederick Brown, William Swaim, Joseph Carpenter & the Anaglyptographers

by Richard F. Riley, ARA

Revenuers can feel justly pleased with the engraved entities turned out by a succession of Nineteenth Century U.S. engraving companies, products which perhaps reached the pinnacle of excellence in the Second and Third issue high denomination revenues produced in the 1870s by Joseph Carpenter (Kingsley, 1993). These were created in an overt attempt to circumvent forgery and cleaning for reuse. Other types of experiment were made to facilitate production of security paper and some of these have been discussed with respect to the engraving of U.S. private die issues (Riley, 1990).

Another most remarkable experiment in the design and engraving of a private die proprietary is exemplified in the stamp of Frederick Brown, Scott RS37, Figure 1. The engraving of this bottle label cum stamp, overlooked in our 1990 discussion, was brought to my attention by D. Mayeron of Berkeley, CA, at the time of Pacific 97 where I exhibited. It appears to be an example of anaglyptography—a technique used in engraving of medallions for book illustration. A little history of this in a moment. In this case it is seen as the moire pattern within the outer frame line of the design under both the manuscript signature of Fred Brown and the declaration of genuineness, which gives a 3-D aspect to the design.

Holcombe (1938) scarcely mentioned it, the authors of the “Boston Revenue Book” (Toppan, Deats and Holland, 1980) passed it off as “foliated frame” and so far as I am aware no one has commented on its uniqueness as an element of design in any of our revenue stamps.

Parts of our adhesives were hand engraved such as vignettes, letters and numerals of value and parts by machine engraving which generated repetitive line work as rosettes, scroll work designs, decorative framing and the like, whose characteristics have been described

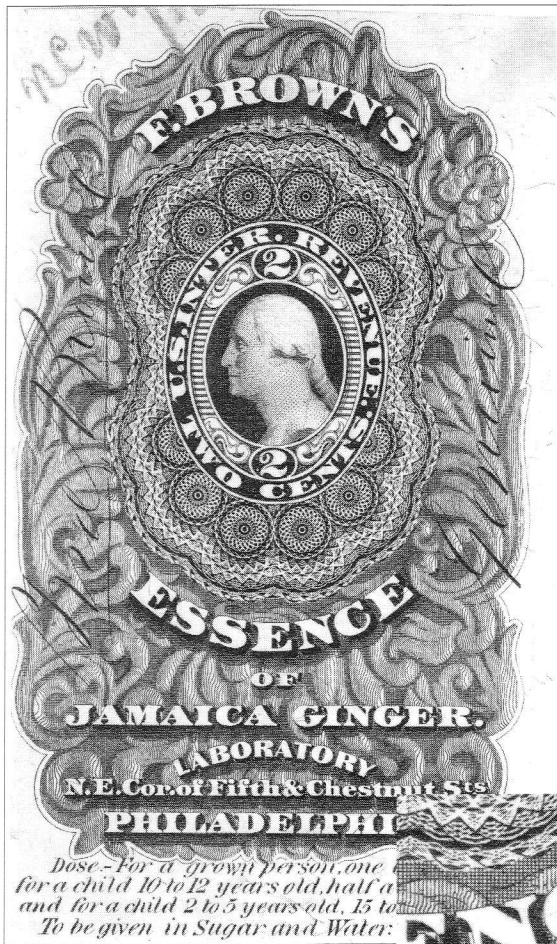


Figure 1. The silk paper variety of the Frederick Brown private die proprietary stamp, Die 1.

The inset is a closeup of the lower right portion of the stamp showing this form of engraving. (Digital image by Bob Hohertz.)



in detail for us by Baxter (1981).

A different type of machine engraving was also developed whose aim was to produce a drawing or engraving of a medal, coin or subject carved in relief which would resemble a photograph of the subject and convey its three dimensionality. Attempts to develop such devices were made in the nineteenth century by L. E. Bergeron in France, Asa Spencer in England and Joseph Saxton in the U. S. to name but a few of the pioneers. The technique developed became known as anaglyptography.

The successful devices may be likened to a pantograph. The tracing stylus was arranged to trace the surface of the object to be illustrated in evenly spaced horizontal excursions. On a flat surface the engraving arm would simply engrave a series of evenly spaced horizontal lines. By translation of this motion through 90 degrees to the engraving arm, vertical displacements in the tracing arm resulted in a widening or narrowing in the spacing of the lines incised by the engraving arm resulting in the 3-D appearance of the copy. This widening and narrowing of line spacing can be easily seen on Brown's stamp under a 10 X lens.

Saxton came to reside in Philadelphia where he became acquainted with Christian Gobrecht, an engraver and first American to

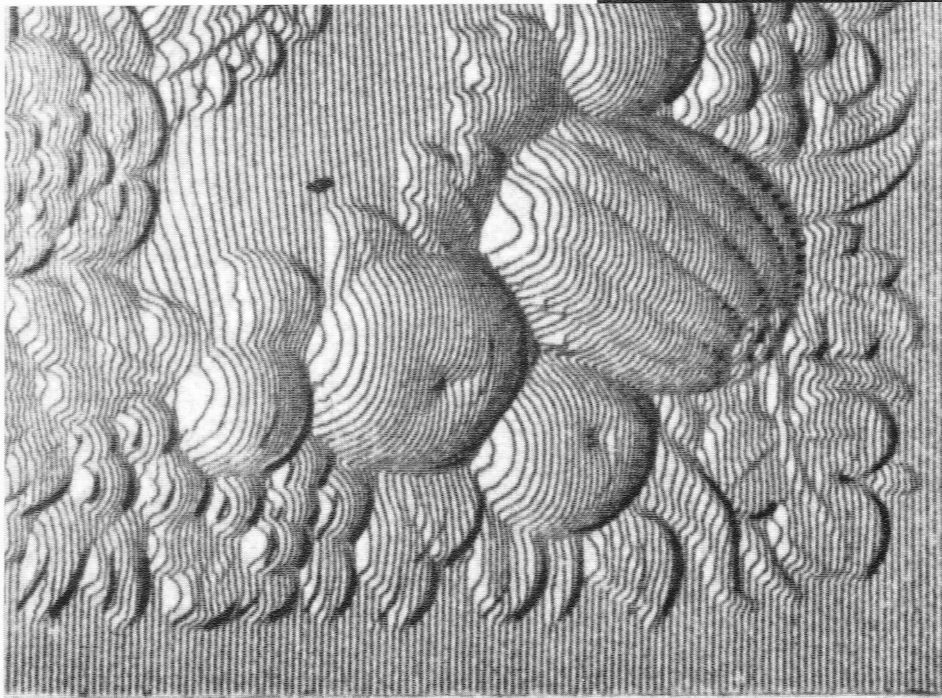


Figure 2. A bookplate (?) of Wm. Swaim, engraved by Draper & Co., Philadelphia. the inset is a closeup of the lower right portion of the anaglyptographic engraving.

have built a medal ruling machine. Saxton, in time, became one of the 50 original members of the National Academy of Sciences and later in charge of the Bureau of Weights and Measures, forerunner of the National Bureau of Standards. In his lifetime he designed and built many remarkable devices including instruments for making medal rulings (Frazier, 1975). It would not be surprising if one of his instruments turned out the ornamentation seen on Brown's stamp, though proof may be impossible at this time.

That, in fact, this was an experiment is strongly indicated since the procedure was not used extensively in the production of other revenue stamps or paper currency of the period. At least other examples have not turned up. Preparation of a cameo-like design to provide the 3-D surface traced would have added another step in design of the die used to prepare the stamp, probably considered an unnecessary waste of time.

Related to this discussion is the collateral item shown in Figure 2. Probably it was a bookplate and quite likely pictures William Swaim, also of patent medicine fame, Scott RS234-5. The Swaim portrait appears identical to one of Wm. Swaim, used without comment by Holcombe in illustrating his article on the Swaims (Holcombe, 1939). The item, also illustrated in the Christopher West book (West, 1980) facing plate 33, came from my collection, though at this time I can no longer recall its provenience. Again we see ornamentation appearing in 3-D about the portrait in contrast to the 2-D outer foliation, and in addition (possibly lost in reproduction here) in a very small inscription at the bottom: "Engraved by Draper & Co., Philadelphia." There we have it. A pretty coincidence: Carpenter & Co., Saxton, and Draper & Co., all engravers, all in Philadelphia at the same time.

Acknowledgments

I am indebted to D. Mayeron for the original observation, and to Mayeron, Barbara Mueller, Maurine Greenland, and George Brett for helpful references and discussion. Bill Castenholz helped with figure one.

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1905 stamp savings system

by Terence Hines, ARA

I recently made a trip to Hanover, New Hampshire, to do some research on the history of the Hanover post office at the Dartmouth College archives. In the course of that research I came across a most interesting publication from White River Junction,

Vermont, titled the *Inter-State Journal* which ran from 1900 to 1905. It was a high quality publication noting events in the upper valley region of New Hampshire and Vermont.

I came across the following article in the June 1905 (Volume 9, Number 4). The article

describes a private system to encourage children to save which included the use of privately produced savings stamps. To my knowledge, no copies of these stamps have been reported. Perhaps a reader of *The American Revenuer* has copies of the stamp(s) issued for this scheme. We would appreciate being able to illustrate them if anyone has one. If so, please contact the Editor.

"The Stamp Savings System.

"The stamp savings system is an agency for the deposit of small savings of school children. The system is in the experimental stage in Burlington, Lyndonville and Bellows Falls and a few other towns in Vermont. To give our readers an idea of its workings we have obtained the following description from Miss Minnie Harris, a teacher in Bellows Falls, and an occasional contributor to the Journal.

"The Woman's Club started a Stamp Savings Society in the public schools of Bellows Falls in November, 1904; the idea having been gleaned from the State Federation of Women's Clubs held in October, 1904.

"There are now 540 children saving their pennies by this method.

"There was a little expense to put the plan in operation. Cards were issued with the rules and conditions of the Stamp Savings Society, having spaces left to stick the stamps inside and a few reminders like 'A

penny saved is a penny gained,' or 'You can't get rich by spending money' printed neatly over these spaces.

"The stamps are the size of a postage stamp with 'Bellows Falls Woman's Club Stamp Savings' and the amount printed in the center.

"The members of the committee chosen by the Woman's Club visit the schools on a certain day each week and the children give their savings and receive a stamp for that amount to put in their deposit book. The deposit book costs the child one cent. When the stamps amount to one dollar the money is deposited and the child possesses a real bank book. The cashier of the Society deposits the money and she receives from the weekly collections in a bank and the interest of these sums will pay the expense when the scheme is well in operation.

"The benefit derived from Savings System is realized in ways other than the simple saving. The child who once spent his penny for impure and often poisonous candy and gum now saves money to get ahead of his school mates. The parents become enthusiastic and give the child more opportunities to earn and even start a bank account of their own where one did not exist.

"This indirect method of teaching economy to the poor is charity indeed."

2¢ green Dr. Kennedy U.S. private die proprietary revenue stamp found on experimental silk paper

by Paul Weidhaas, ARA

A year ago, I acquired a copy of the 2¢ green Dr. Kennedy U.S. private die proprietary revenue stamp from a sales circuit. As I recall, the seller had cataloged it as the old paper variety, Scott RS155a. A careful inspection with a glass revealed what I thought to be a single blue silk thread on the reverse.

In time, I submitted the stamp to the American Philatelic Expertizing Service, in hopes that my opinion would be confirmed. It was. Certificate 122812 dated December 21, 1999, opined that the stamp is a previously uncataloged Scott RS155 on experimental silk paper, used, torn and genuine.

That such could be found was forecast by

Richard R. Riley in an article in these pages a quarter century ago (1974; 28:176). Dr. Riley listed RS155 as one of a dozen examples of private die medicine stamps which were first printed about the time that the supplies of old paper were about to become exhausted, when initial printings might well have been on experimental silk paper.

The lesson here is that new varieties of U.S. revenue stamps are being confirmed 130 years after their issue. Although it has been said many times, many ways, always check your stamps, particularly where the private die proprietary paper varieties are concerned. I have no doubt that similar finds are awaiting the diligent revenue philatelist.

The American Revenue Association

U.S. Sales Circuit notes

Each member received a complimentary sales book this summer, to introduce the U.S. sales circuit to those who may not have yet participated. Additional booklets are fifty cents each, and come in five formats: 1, 4, 6, 9 and 12 spaces per page. An oversized book is also available for large taxpayers and the like. Use your free sales book to mount your unwanted U.S. revenues, then return it to me, and let me circulate your material among twenty or so fellow members.

What to mount? Anything related to U.S. revenues, which includes state revenues and other non Scott-listed material. However, heavily damaged and overpriced stamps do not do well. Most of the members are advanced collectors, who do not purchase such material unless it is unusual. Use dealers'

price lists and auction results to gauge your asking prices. My experience has been that quality material, attractively priced, sells.

A few members are apparently of the notion that no payment or report sheet need be returned if no purchases are made from a circuit. Note that the one dollar insurance fund fee is payable, even though no purchases are made. The report sheet helps me track the whereabouts of every circuit, so be sure to include it with your payment.

I have just retired two dozen salesbooks of state revenue stamps, and issued a check in excess of \$1,250 to the owner. You cannot reap similar rewards unless you send me your material. All categories are needed.

Paul Weidhaas

U.S. Sales Circuit Manager

The Editor notes...

...that the following has just been received before going to press: "It is with great regret that we inform you of the passing of Donald Duston on October 31, 2000. He was taken by cancer over a period of weeks. His collection and catalog activities brought him great joy and pride over the years, and this was made possible through the relationships with people such as you. We appreciate your understanding as we undertake resolution of his active efforts. To aid in our task, we would appreciate notification of any outstanding obligations, catalog orders, etc. No decision has been made as of yet with respect to his collection and will not be for some time. Yours in sorrow, The Family of Donald L. Duston"

Those that knew Don personally will certainly miss him (I had looked forward to visiting with him at the upcoming Chicagopex show). Collectors of French Colonies revenues will definitely miss the second and third volumes of his second edition catalog.

...that at Stampshow Gold medals went to *The Civil War Sun Picture Tax* (and an ARA Gold) and *Uncle Sam's General Store: Stamp Taxed Products Since 1862* (and an ARA Silver) both by Bruce Baryla and to *Federal Mi-*

gratory Bird Hunting Stamps (and an ARA Bronze) by Charles J. Ekstrom III. A single frame Platinum went to *United States Revenue Stamp Usages for the Boating Act of 1958* by Peter Martin. Additionally, there were three revenue exhibits in the Champion of Champions competition, each having won a Grand Prize at a national exhibit. The were *Patent Medicine Companies of the Civil War and Reconstruction Era* by Donald E. Green, *Pre-Prohibition Tax Paid Federal Beer Stamps* by Richard S. Joan and *Classic State and Local Fish and Game Stamps* by David R. Torre. *Revenue Stamps of Thailand* by Peter K. Iber was also shown non-competitively as he was on the jury.

...that at Midaphil (Kansas City) three medals went to revenue exhibits; a Gold to *The Kansas Quail Stamp, 1937-1961* by David R. Lucas, a Vermeil to *Usage of the US Battleship Documentary Revenue Stamps of 1898* by Frank L. Sente and a Silver to *Alberta Wildlife Stamps* by Rog Beals. At SESCOAL a well-deserved Gold in the Handbooks and Specials Studies section of the literature competition went to *A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate* by

Michael Mahler. His exhibit *US Documentary Fiscal History of the Civil War Era, 1862-72* also received a Gold as did Richard Malmgren's exhibit *Hawaiian Revenues*.

...that Paul Nelson that at the January Nordia/ARIPEX/APS Spring Convention show there will be one revenue exhibit in the Nordia section by fiór fiórsteins of Reykjavik. Information about the Nordia show and a list of the exhibits can be found at <www.Nordia2001.org>.

...that one of the special opportunities at Stampshow was the chance to meet Adam Grimm, designer of this years Federal Migratory Bird Hunting stamp. Adam, who likes to paint realistic scenes of wildlife, was an unenthusiastic art student who would rather be out in a marsh observing and sketching than in a classroom. Upon winning the contest he left the school where his instructors did not know what the contest was. His mottled duck shows the animal raising up out of the water and flapping its wings to dry off, something they do occasionally and that takes only a few seconds. Adam painted the bird in the early morning light.



U.S. POSTAL SAVINGS

All prices for PS7-15 are for VF stamps (most of the mint stamps will be NH).

SCOTT #	F. UNUSED	F. USED
PS1	7.50	—
PS2	—	35.00
PS4	4.50	—
PS5	—	20.00
PS6	5.00	—
PS7	15.00	6.00
PS8	17.50	8.00
PS8 plate block of six	250.00	—
PS9	45.00	15.00
PS9 plate block of six	900.00	—
PS10	125.00	15.00
PS11	50	—
PS11 pl. blk.	6.00	—
PS11b	45.00	—
PS11c	95.00	—
PS12	2.00	—
PS12 pl. blk.	19.00	—
PS12b	50.00	—
PS13	6.50	—
PS13 pl. blk.	37.50	—
PS14	10.00	—
PS14 pl. blk.	57.50	—
PS15	35.00	—

U.S. SAVINGS

All prices for savings stamps are for VF, NH stamps.

SCOTT #	F. UNUSED	F. USED
S1	50	—
S1 pl. block	3.00	—
S1a	125.00	—
S2	7.00	—
S2 pl. block	35.00	—
S3	8.00	—
S3 pl. block	40.00	—
S4	25.00	—
S5	85.00	—
S5 pl. block of six	595.00	—
S6	3.00	—
S6a	75.00	—
S7	1.50	—
S7 pl. block	9.00	—
S7a	275.00	—

U.S. WAR SAVINGS

All prices for WS7-13 are for VF, NH stamps.

SCOTT #	F. UNUSED	F. USED
WS1	15.00	2.50
WS2	75.00	25.00
WS4	—	150.00
WS5	—	225.00
WS7	50	—
WS7 pl. block	4.00	—
WS7b booklet pane of ten	—	—
WS8	40.00	—
WS8	1.00	—
WS8 pl. block	7.00	—
WS8b booklet pane of ten	—	—
WS9	50.00	—
WS9	3.75	—
WS9 pl. block	19.00	—
WS10	10.00	—
WS10 pl. block	57.00	—
WS11	45.00	—
WS12	2.50	—
WS12 line pair	10.00	—
WS13	5.00	—
WS13 line pair	18.00	—

TERMS: Please enclose check or money order. VISA, MASTER CARD, and NOVUS are accepted on any order over \$25. Please include your card number, expiration date and signature. Pennsylvania residents must include 6% sales tax (or furnish resale number if dealer). Quantities are limited and a list of alternate choices is always appreciated. We will immediately send a full refund for any items out of stock. Insurance is \$1 on orders under \$50. We pay postage on all stamp orders.

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

UNITED STATES - Scott Catalog Numbers	
1 First Issue Revenues R24c tied by black SECOND NATIONAL BANK, PHILADELPHIA h/s cancel to Certificate of Deposit, 1864, F-VF	----
2 Third Issue Revenues R145 F	22.50
3 Documentary R282 tiny three hole punch cancel, F-VF PH	300.00
4 R290* VF	17.50
5 R293* F-VF PHOTO	60.00
6 R422* VF	19.00
7 R458 VF	10.00
8 R560 F-VF PHOTO	75.00
9 R597 VF	10.00
10 R603 F-VF PHOTO	60.00
11 R611 VF	18.00
12 R616 VF	30.00
13 R644 F-VF	18.00
14 R680 F-VF	17.50
15 R697 VF	13.50
16 R708 VF light crease PHOTO	150.00
17 R708 perfins, VF PHOTO	50.00
18 R709 F-VF	12.50
19 R730 perfins, F-VF PHOTO	50.00
20 Stock Transfer RD37* F-VF	40.00
21 RD104* F-VF	12.50
22 RD126* F-VF	19.00
23 RD196* VF	14.00
24 RD281 F-VF PHOTO	55.00
25 RD307 F-VF PHOTO	57.50
26 RD323* F-VF	11.00
27 RD353* F-VF PHOTO	52.50
28 RD365* VF	30.00
29 Wines and Cordials RE51* F-VF	25.00
30 RE80* VF	37.50
31 RE164 VF	30.00
32 RE192* F-VF	12.50
33 RE196a* F-VF PHOTO	42.50
34 Beer Stamps REA83* VF PHOTO	125.00
35 REA188a block of four, VF	20.00
36 REA197a block of four, VF	20.00
37 Playing Card Stamps for the Virgin Islands RFV2 VF tiny nick in bottom margin PHOTO	45.00
38 Cigarette Tube RH3 on empty Himyar Cigarette Tubes envelope, F-VF	----
39 Narcotic Tax RJA63* VF unpriced as mint in Scott	----
40 Consular Service Fee RK7 F light crease PHOTO	65.00
41 RK20 F-VF	15.00
42 Customs Fee RL6 VF PHOTO	30.00
43 Embossed Revenue Stamped Paper RM84 clear strike on an 1800 promissory note, wrinkles in stamp, F-VF	20.00
44 RM97 sharp strike on an 1800 debt bond, VF	35.00
45 RM100 sharp strike on a 1799 promissory note, F-VF	25.00
46 RM123 sharp strike on a 1799 promissory note, folds affect stamp, VF	20.00
47 RM128 sharp strike on a 1799 guardians bond, fold affects stamp, VF	40.00
48 RM129 sharp strike on a 1799 administrators bond, VF	50.00
49 RM137 sharp strike on an 1801 promissory note, signature cut out, F-VF couple small tears	175.00
50 RM150 sharp strike on a 1799 inland bill of exchange, VF small tear at top	20.00
51 RM152 clear strike on a 1799 promissory note, F-VF foxing	20.00
52 RM162 sharp strike on an 1800 promissory note, fold affects stamp, VF	25.00
53 RM163 sharp strike on a 1798 penal bond, VF	25.00
54 RM165 sharp strike on an 1800 promissory note, F-VF	40.00
55 RM179 sharp strike, 1799 prom. note, fold in stamp, F-VF	15.00
56 RM188 sharp strike on a 1799 Quaker dated promissory note, F-VF small document faults	35.00
57 RM201 sharp strike, 1800 promissory note, VF bit of foxing	90.00
58 RM202 sharp strike on an 1800 promissory note, F-VF	50.00
59 RM243 sharp strike on an 1800 promissory note payable in current money of Pennsylvania, fold affects stamp, VF	20.00
60 RM260a sharp strike on an 1802 bill of lading for the schooner Harriet from Boston to Baltimore, F-VF	15.00
61 RM261a sharp strike on an 1802 promissory note, F-VF foxed	15.00
62 RM261b sharp strike, 1802 debt bond, fold affects stamp, VF	20.00
63 RM275a sharp strike on an 1815 Washington, Penn., promissory note, fold affects stamp, VF	10.00
64 RM278a sharp strike on an 1817 Natchez, Mississippi Territory, promissory note, F-VF staining	10.00
65 RM279a sharp strike on an 1817 Natchez, Mississippi Territory, promissory note, F-VF foxed	13.00
66 RM371 sharp strike on an 1852 administrators bond, VF	10.00
67 RM372 sharp strike on an 1847 inland bill of exchange, F-VF	10.00
68 RM400, RM509 on a 1794 license to sell Wines in Berlin, Conn., fold affects stamp, F tear at top and some paper loss at lower right	380.00
69 RM558 sharp strike on an 1826 import certificate for one chest	----
of Hyson Tea from Canton, China, VF	20.00
70 RM560 sharp strike on an 1802 import certificate for rum, VF	35.00
71 RM561 sharp strike on an 1801 import certificate for rum, fold affects stamp, F-VF	25.00
72 Revenue Stamped Paper RN-U1* stamp redeemed, Chicago & South Western Railway Co. stock certificate, blue & black, CNBC engraved, beautiful vignettes	35.00
73 Private Die Match R052 F-VF creases	60.00
74 R083b F-VF thin, short perf PHOTO	100.00
75 R0126d F-VF PHOTO	37.50
76 R0130c F	6.00
77 R0141b F	32.50
78 R0165b F couple short perfs PHOTO	425.00
79 Private Die Medicine R514d unused, VF PHOTO	75.00
80 RS117b F-VF light crease PHOTO	35.00
81 RS146d VF reinforced crease PHOTO	500.00
82 RS210b F-VF corner thin causing a couple short perfs PH	475.00
83 RS277c XF PHOTO	170.00
84 Private Die Perfume RT10c VF crease PHOTO	325.00
85 RT14d VF light crease PHOTO	600.00
86 Distilled Spirits Excise Tax RX31 VF	12.00
87 RX36 VF	10.00
88 RX41 unpriced, VF PHOTO	----
89 RX43 VF	70.00
90 RX45 VF	50.00
91 Firearms Transfer Tax RY6 used on transfer and registration of a 9mm machinegun, VF	90.00
92 Cigarette Springer # TA89a F-VF creases, small tear PHOTO	5.00
93 Cigars TC18* VF light creases	4.00
94 TC64B F-VF creases, rejoined tear	15.00
95 TC69B rejoined tear, small faults	10.00
96 TC70B F rejoined tear, thin and creases	8.00
97 TC99C VF rejoined tear PHOTO	8.50
98 Small Cigars TD76a* F-VF PHOTO	7.50
99 Snuff TE59 F-VF small faults PHOTO	9.00
100 TE66 light creases, repaired tear	20.00
101 TE136 VF light wrinkles, thin spot in bottom margin	6.00
102 TE166A clipped at ends, F-VF crease	10.00
103 TE372 VF crease, small tear and rust stains PHOTO	25.00
104 TE916a F-VF light creases	7.50
105 Distilled Spirits Series of 1917, One Gallon, VF thins	----
106 Series of 1917, One Gallon, Non Beverage, VF lightly varnished, crease	----
107 Series of 1917, 3 Gallons, Non Beverage, VF small faults	----
108 Series of 1940, One Gallon, VF lightly varnished, creases	----
109 Alcohol Warehousing Stamp VF	----
110 Distilled Spirits for Export Series of 1878, "19" dateline, used in 1944, VF staple holes	----
111 Brewers Permit Series of 1872, mint, VF	----
112 Tax-Exempt Cigarette and Tobacco Closures, 24 different, unused, VF	----
113 Cotton Order 1G3 black SPECIMEN overprint, VF PH	----
114 Alabama Fertilizer Inspection Tax, 200 lbs., F-VF	----
115 Arizona Feeding Stuffs Tag, 25 lbs., F-VF small tear	----
116 -100 lbs, VF	----
117 Arkansas Cotton Seed Meal Tag, 100 lbs., Page sign., VF	----
118 Florida Feeding Stuffs Tag, 25 lbs., Mayo sign., VF	----
119 -100 lbs., Mayo sign., VF	----
120 Hillsborough County, Coin Operated Machine License Stamp, 1998-9, mint, VF	----
121 Polk County, Coin Operated Machine License Stamp, 1998-9, mint, VF	----
122 Georgia Inspection Tag, 1911-12, VF	----
123 -1912-13, VF	----
124 Fertilizer Inspection Tag, 1916, 100 lbs., VF	----
125 -1916, 167 lbs., VF	----
126 -1916, 200 lbs., VF	----
127 Cotton Seed Meal Tag, 1919, VF	----
128 Indiana Intangibles Tax, \$10 values, eleven different, 1947-9, 51, 55-61, F-VF	----
129 Feed Inspection Tag, 100 lbs., Proulx sign., VF	----
130 Kansas Secured Debts, SD10 VF PHOTO	5.00
131 Kentucky Feed Inspection Tag, 100 lbs., Early & Daniel Co., VF	----
132 -50 lbs., J. W. Barwell, VF	----
133 Maryland, Baltimore City Recordation Tax, 55c overprint on 3c Tobacco Tax, mint, VF PHOTO	----
134 -\$2.20 overprint on 4c Tobacco Tax, mint, VF PHOTO	----
135 Mississippi Feed Inspection Tag, 1918-19, 100 lbs., VF crs.	----
136 Missouri Documentary, DI-6, 8-10, without serial numbers, mint, VF	----
137 Stock Transfer, ST8* booklet pane of four, VF	----
138 Gasoline, G36a VF light crease	2.50
139 Butler County Secured Debt Tax, 5c violet, sheet of five, unused, tiny abrasion in top stamp	----
140 -20c violet, sheet of five, unused, VF	----
141 -50c violet, sheet of five, unused, VF	----
142 -\$1 violet, sheet of five, unused, VF PHOTO	----
143 Cole County Secured Debt Tax, \$1 orange, sheet of five, unused, VF	----
144 -\$2 orange, sheet of five, unused, VF	----
145 Gasconade County Secured Debt Tax, 5c, 50c and \$1 red, unused, VF	----
146 Jefferson City Secured Debt Tax, \$1 orange, sheet of five, unused, VF	----
147 -\$2 orange, sheet of five, mint, VF	----
148 Randolph County Secured Debt Tax, 75c brown, sheet of five, mint, VF PHOTO	----
149 St. Louis County Secured Debt Tax, 25c, 50c, 75c, \$1, \$1.25, \$2, and \$2.50, unused, VF	----
150 Wayne County Secured Debt Tax, 20c blue, sheet of five, unused, VF	----
151 New York Tax on Investments, D24 VF PHOTO	5.00
152 Stock Transfer, ST116 staple holes, F-VF	7.50
153 North Carolina Kerosene, K34 & 35, VF	----
154 Feed Inspection Tag, 1932, 50 lbs., VF	----
155 -1934, 50 lbs., VF	----
156 -1936, 50 lbs., VF	----
157 -1937, 75 lbs., VF	----
158 -1939, 75 lbs, VF	----
159 Fertilizer Inspection Tag, 1910, 100 lbs., VF	----
160 -1910, 167 lbs., VF	----
161 -1910, 200 lbs., VF	----
162 -1910, 224 lbs., VF PHOTO	----
163 Oregon Insurance, D29-31* VF	3.00
164 Pennsylvania Local Real Estate Transfer Tax Borough of Braddock Hills, 75c orange & black, black SPECIMEN h/s, VF PHOTO	----
165 Township of Forward, \$1 brown & black, black SPECIMEN h/s, VF PHOTO	----
166 North Huntingdon Township School District, 5c yellow & black, black SPECIMEN h/s, VF PHOTO	----
167 South Carolina Inspection Tax Tag, 1921-22, VF	----
168 Tennessee Fertilizer Inspection Tag, 1919, 200 lbs., VF	----
169 -1920, 200 lbs., VF	----
170 -1924, 100 lbs., VF	----
171 Texas Feed Inspection Tag, 100 lbs., Cray sign., F-VF	----
172 -100 lbs., Boyett sign., VF	----
173 Virginia Inspection Tag, 1912, 10 to 200 lbs., VF	----
174 -1913, 10 to 200 lbs., F torn at left	----
175 -1919, 20 to 100 lbs., F-VF creases	----
176 PUERTO RICO Wine, 4/5 Cuarto green & black, F PH	----
177 RYUKYU ISLANDS Provisional Issues Miyako, 3XR4* wax paper on back, F-VF PHOTO	60.00
178 -3XR5* wax paper on back, F-VF PHOTO	60.00
179 Cigarette Tax, P. Lorillard & Co. U.S.A. Tax Exempt label overprinted in red RYUKYU GOVERNMENT IMPORT DUTY PAID, used, VF PHOTO	----
180 Allied Military Government Travel Permit Gratis, blue, mint, F-VF PHOTO	----
181 2DM on \$1 red, mint, VF PHOTO	----
182 6DM on \$1 red, mint, VF	----
183 ARMY FRANK set of three colors mounted on a sheet titled A MEMENTO OF THE WAR WITH SPAIN, VF	----
184 ATLANTIS 5 skaloj to 1 Dalo, set of five, mint, F-VF	----
185 AUSTRALASIAN NEW BRIDES COMPANY Interisland Postage, 1d and 2d, mint, VF	----
186 CANADA Unemployment Tax, FR29-34 F-VF	11.00
187 Saskatchewan, SL33-44 F-VF	31.05
188 GREAT BRITAIN National Telephone Co., 1d black, sheet of twelve, mint, F-VF	----
189 -1s brown, sheet of twelve, mint, F	----
190 GIBRALTAR Revenue, Barefoot #1, F-VF PHOTO	10.00
191 -10* F PHOTO	10.00
192 -20 VF PHOTO	20.00
193 BOLIVIA Cigarette Tax Closures, two different blocks of four, mint, VF	----
194 DOMINICAN REPUBLIC Imported Cigarillos, 10 gray on blue, block of four, mint, VF	----
195 ETHIOPIA Revenue, 5c blue, VF PHOTO	----
196 -25c olive green, VF PHOTO	----
197 -\$1 brown, VF PHOTO	----
198 -\$2 red, F-VF PHOTO	----
199 -\$5 light brown, VF PHOTO	----
200 FRANCE Revenue Proofs and Essays, lot of twenty different, VF	----
201 Tax De Luxe, 1918, 50c-5,000F, lot of 29 control stamps with EPREUVE handstamp, F-VF	----
202 HUNGARY Beer Tax, 25 liter blue, green & red, VF minor faults	----
203 -50 liter violet, green & red, VF small faults	----
204 -1 hl. brown, buff & red, VF small faults	----
205 KOREA Korean Empire Series, 1905-7, 10c green, VF	----
206 Documentary, 1908-9, 1W green & blue, VF	----
207 Chosun Government Overprint, 1946, 3S violet, mint, F-VF PHOTO	----
208 -5S brown, VF PHOTO	----
209 -50S blue, F-VF PHOTO	----
210 Tong Dae Mun Series, 1948, 1W orange, 2W rose, 3W purple, 5W green, 50W red, and 100W blue, mint, VF	----
211 -5W green on document, F-VF	----
212 Large Pagoda Series 1951, 500W red orange, mint, VF	----
213 -1,000W green & brown, mint, F-VF PHOTO	----
214 -5,000W dark blue, mint, VF PHOTO	----
215 Won Unit 2nd Series, 1970-3, 1W-500W, six diff., mint, VF	----
216 LEBANON Cigarette Tax, nine different, mint, VF	----
217 MEXICO Metales Preciosos, Stevens MP3 x 3, MP6 x 4, MP7 x 4, and MP8 x 7, on 1897 document from the Oficina Federal de Ensaye, El Paso, Texas, F-VF	88.00
218 Coahuila, Stevens #1, sheet of 8, three positions with various errors, mint, VF	95.00
219 CH2 sheet of 8, five positions with various errors, mint, VF135.00	----
220 Sonora, S11E, S22E, sheet of ten, five of each forming tete-beche pairs, violet NOGALES, SON h/s, F-VF creases	27.50
221 PARAGUAY Cigarette Tax, Series L brown, Series M green, each in a strip of ten, F-VF	----
222 SWEDEN Imported Tobacco, three different blocks of four, mint, VF	----

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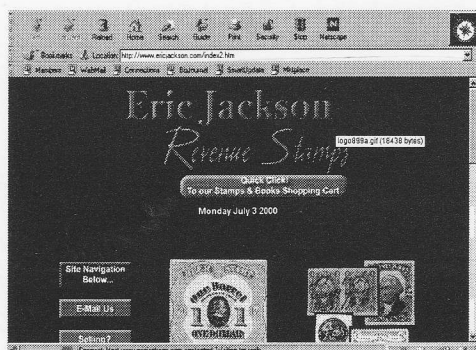
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