

The American Revenuer

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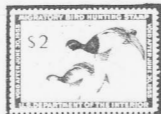


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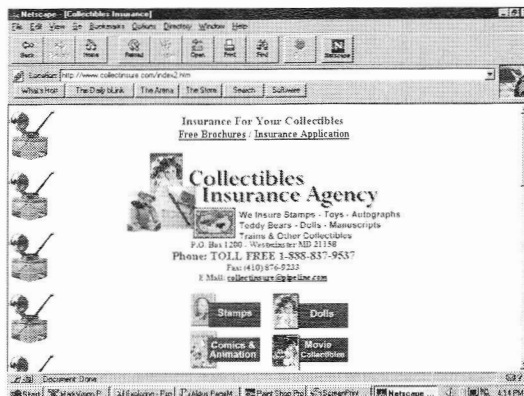
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Contributing Editor: Richard Riley, 24055 Paseo Del Lago, 257 Tower II, Laguna Hills, CA 92653

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A proposed revision of the listing of the instructive clauses found on receipts with the Type H imprint

by Ben Czech

Introduction

In spite of the varieties added in the 2001 edition to account for the colors in which the clauses are printed, I believe that the Scott U.S. Specialized's treatment of the H types

with instructive clauses remains inadequate. One of the primary reasons for the inadequacy of the listings remains hidden to the casual reader because of the ellipses in the wordings of the clauses themselves. The purposes of this column are (1) to survey the known receipts that have both an additional

Table I

Types of instructive clauses, their user, position and color

Type 1 Clause: "Good when used for payment of money" (7 words in 1 line)

User	Position of Clause	Color of Clause
David S. Brown & Co., Phila., PA	lower right	black

Type 2 Clause: "Good when used as a receipt for payment of money" (10 words in 1 line)

Hazeltine & Co., Warren, PA	top	black
Franklin Sugar Refinery, Phila., PA	bottom	black
Hall & Carpenter, Phila., PA	bottom	black
Henry Disston and Son, Phila., PA	vertically at left	black
W.A. Drown & Co., Phila., PA	vertically at left	black
Lewis Brothers & Co., Phila., PA	lower left	red

Type 3 Clause: "Good when used as a receipt for the payment of money" (11 words in 1 line)

Hood, Bonbright, and Co., Phila., PA	lower right (Chandler, printer)	black
Hood, Bonbright, and Co., Phila., PA	lower right (Zane, printer)	black
Mellor, Bains & Mellor, Phila., PA	lower left (Chandler, printer)	black

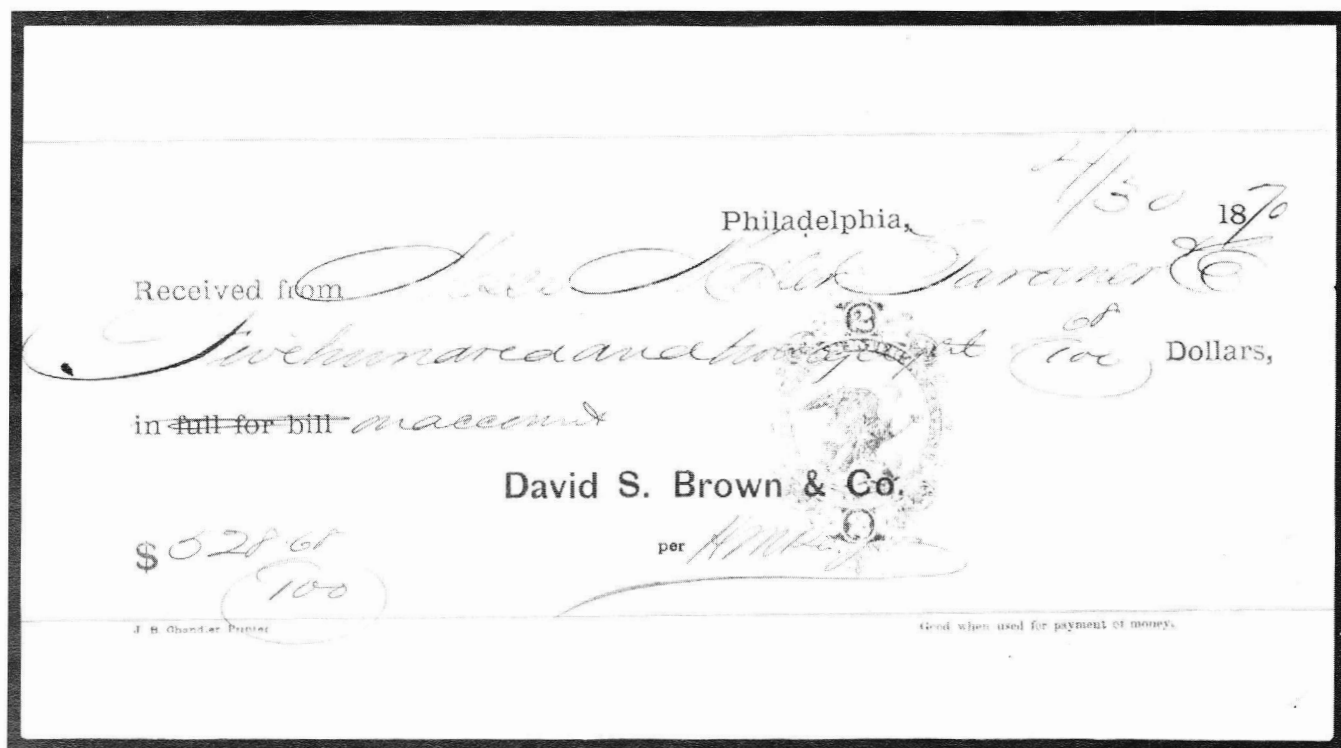
The Hood, Bonbright receipt printed by Zane is also known with the imprinted stamp inverted.

Type 4 clause: "Good when used as a receipt for the payment of money" (11 words in 2 lines)

G. W. Blabon	Center	black
Landreth's Agricultural Warehouse	Center	black
Henry Disston and Son, Phila., PA	Center	red
Thatcher Brothers, Pueblo, Colo	Center	yellow

Type 5 clause: "Good only when used as a receipt for the payment of moneys" (12 words in 1 line)

J. T. Way & Co.	Bottom left	black
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instructive clause and an imprinted type H stamp and (2) to produce a listing scheme that is both comprehensive and consistent with both the way collectors have collected these documents and cataloged other similar varieties.

The clauses were the work of the printers of the receipts, not the Carpenter firm that imprinted the receipts with the type H stamp. The Carpenter correspondence file shows that the firm returned receipts without clauses to printers for the addition of the the government-required clauses. A careful reading of the correspondence reveals that the wording of the clauses varied. So it comes as no surprise that the wording found on extant examples shows similar variation. To date the ellipsis in the wording of the clauses in the Scott listings serves to hide the variation of wording. Lipson (1992) reported 7, 10 and 11 word versions of the clauses. A 12 word version of the clause can now be reported.

Type 1 Clause

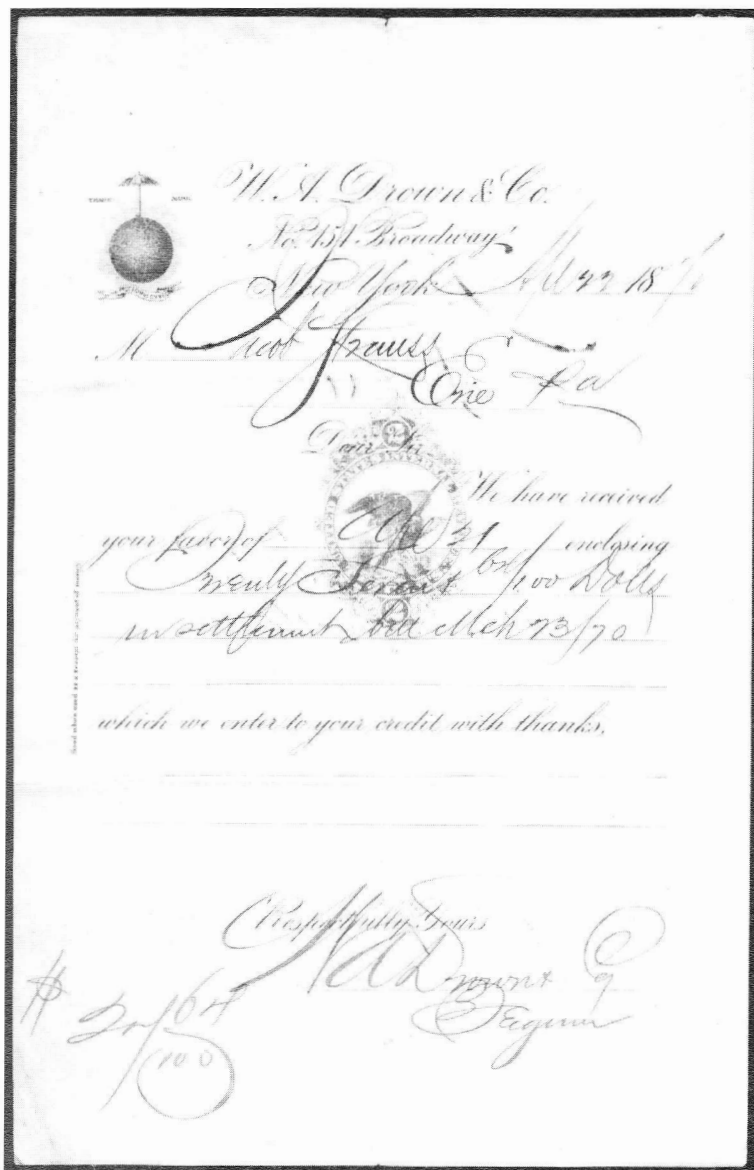
The shortest receipt clause is the seven word version reading "good when used for payment of money." To date only one user of this type of the receipt clause has been identified, David S. Brown & Company of Phila-

delphia. J.B. Chandler, a Philadelphia printer, was responsible for this clause. It is one of the varieties apparently grouped under the current Scott catalog number of RN-H3e; Castenholz (1990) identified it as H9b, presumably because it is one of three variations grouped under the old Scott numbering scheme as RN-H9. Because of the difference in the wording of the clause, it is accorded a major number in the listing at the end of this article, H-1.1 for H receipt clause 1.

Type 2 Clause

The second type of the receipt clauses consists of 10 words, "good when used as a receipt for payment of money." The six instruments known with this variation on the receipt clause are listed in Table I. Only one copy of the Hazeltine receipt has been recorded and it was lot number 1552 in the auction of Joyce's match and medicine collection conducted by Levitt (1989). The clause is printed at the top of the receipt in black and is listed as H-2.1a at the end of this article. This clause is also found printed in black at the bottom of the receipts of two different users, Franklin Sugar Refinery and Hall & Carpenter; this variety is listed as H-2.1b at the end of the article. Both of these varieties are grouped under the current Scott listing of

The seven word Type 1 instructive clause.



The ten word
Type 2
instructive
clause.

RN-H3e; the Castenholz (1990) identification is H9a, his expansion of the old Scott listing of H9.

The type 2 clause printed in black is also found reading up vertically at the left of the instrument. This variety, found on the receipts of two different users, is currently listed as Scott RN-H3d; Castenholz lists it as H8, as it was a number of years ago in the Scott catalog. While Castenholz pictured the Disston receipt, there is a second user, W.A. Drown & Co., on which the clause has been printed vertically. In this article it is listed as H-2.1c.

The type 2 clause has also been found printed in red on the receipt of Lewis Brothers and Company of Philadelphia. To the best

of my knowledge only one copy of this receipt is in collectors' hands. In the listing at the end of this article it is identified as H-2.2.

Type 3 Clause

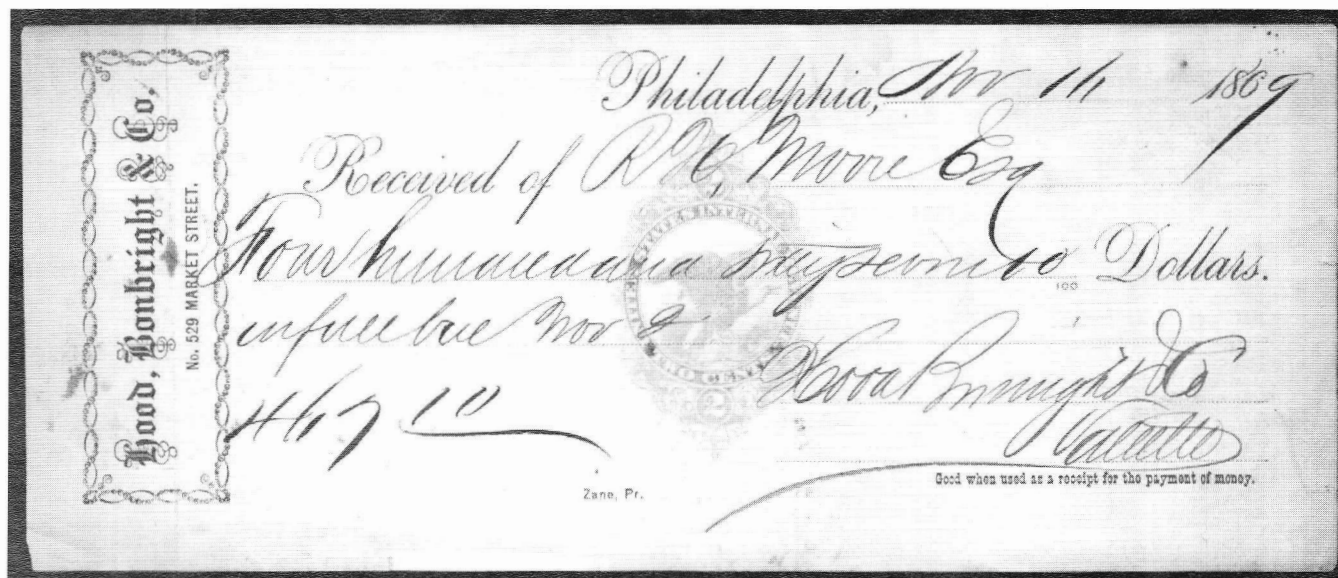
The third type of receipt clause consists of eleven words "good when used as a receipt for the payment of money," and has been found on the receipts of Hood, Bonbright and Company in two different type faces printed by J.B. Chandler and Zane respectively. In the Zane version, the receipt is also known with the imprinted stamp inverted. This type of clause forms part of the RN-H3e listing in the current Scott catalog and is listed as H9c by Castenholz (1990). Each of the two printings of the Hood, Bonbright & Co. receipts is relatively common. More than half of the known H receipts with instructive clause come from this one user. There are two copies recorded of the same clause at the lower left of the receipts of Mellor, Bains & Mellor. Perhaps not so surprising these receipts were also printed by Chandler. The 11 word clause is found in the list at the end as number H-3.1.

Type 4 clause

The wording of the fourth type of receipt clause is the same as type three, except that it is printed in two lines instead of one. So far it has always been found printed in the center of the instrument. On the Landreth's Agricultural Warehouse receipt (only one recorded copy) the clause is found printed by Haehnlen of Philadelphia across the imprinted stamp and in the other three users it is below the imprinted stamp. The Landreth receipt also has the distinction of being the only example in which the clause is in upper case letters. The 11 word clause in two lines is found printed in three different colors, black, red, and yellow. Castenholz lists the three colors, but assigns the same number H7 for all three. In the list below they are assigned numbers H-4.1, H-4.2, and H-4.3 respectively.

Type 5 clause

The J. T. Way & Co. receipt is the only known user of the twelve word version of the instructive clause and only one copy has been recorded in collectors' hands to date. In the proposed listing at the end it is assigned H-5.1.



The 11 word Type 3 instructive clause in one line (above) and the 11 word Type 4 clause in two lines (right).

Discussion

There are six potential factors that could be considered in a catalog listing of the instructive clauses on the type H receipts: (1) the wording of the clause, (2) format (in one or two lines), (3) color, (4) location, (5) orientation (vertical or horizontal), and (6) use of upper case only or upper and lower case in the wording. The use of all six factors leads to a very long list of varieties, many of which are reported as single copies. No doubt some specialists will pursue and compete in the marketplace to own all of these varieties. However, it is probably more reasonable to aim at fewer factors for a listing in the Scott catalog.

The question is which of the factors should be weighed most heavily. All six factors were determined by the printer of the receipt face, although one seems to have been prescribed by the government mediated through Joseph Carpenter, the contract printer of the type H stamps. That factor is the wording of the clause itself. An examination of the American Phototype clauses which were incorporated with the stamp on type B and C stamps also shows variation in the wording of the clause. So does the correspondence file of the Joseph Carpenter firm. Of all the factors this one seems paramount and must be considered the primary one in a proposed catalog scheme. That would give us a minimum of 4

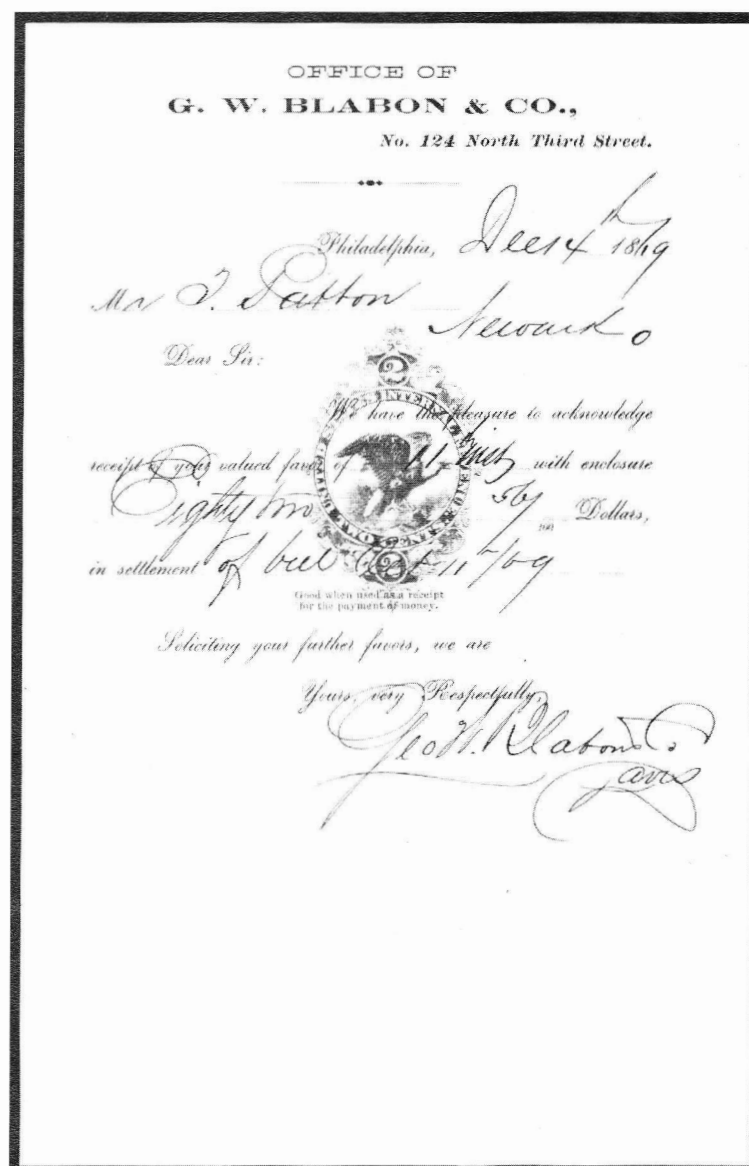


Table II**Proposed listing for Type H stamped revenue paper with instructive clauses**

Ben's Number	Proposed Scott Number	Description
H-1.1	RN-H6	"Good when used for payment of money" in black
H-2.1a	RN-H7	"Good when used as a receipt for payment of money" in black at top
H-2.1b	RN-H7	"Good when used as a receipt for payment of money" in black at bottom
H-2.1c	RN-H7a	"Good when used as a receipt for payment of money" in black, vertically at left
H-2.2	RN-H7b	"Good when used as a receipt for payment of money" in red at lower left
H-3.1	RN-H8	"Good when used as a receipt for the payment of money" in one line in black
H-3.1a	RN-H8a	same as H-3.1, but imprinted stamp is inverted
H-4.1	RN-H9	"Good when used as a receipt for the payment of money" in two lines in black
H-4.2	RN-H9a	"Good when used as a receipt for the payment of money" in two lines in red
H-4.3	RN-H9b	"Good when used as a receipt for the payment of money" in two lines in yellow
H-5.1	RN-H10	"Good only when used as a receipt for the payment of moneys" in black

major listings. The precedent of considering format in one or two lines adds an additional major listing.

To this writer the color of the clause also seems basic and it has been added to the basic number after the decimal point. In Scott's listing scheme this might be a lower case letter. The location and orientation of the clause on receipt are of relatively minor interest and this is shown by assigning a lower case letter. Scott might be advised to simply footnote this information.

Finally, it might be noted that the clause on the receipt of Landreth's Agricultural Warehouse (Type 5) is printed in all upper case letters whereas all the other printed

clauses are printed in upper and lower case letters. Although worthy of mention, this seems too minor to incorporate into the proposed classification scheme.

References

- Castenholz, B. J. *Field Guide to Revenue Stamped Paper, Part 4 (The Eastern Central States)*. Pacific Palisades, CA: Castenholz and Sons, 1990
- Lipson, E. N. "The restrictive clauses that exist in conjunction with the Type RN-H stamped revenue paper." *The American Revenuer*, 1992 November-December; 46:195-99.

State Revenue News—4th quarter 2000

"X-Files: the unexpected, the unexplainable and the downright weird" is the issue theme for the fourth quarter 2000 issue of *State Revenue News*. This is truly a collection of articles about the odd-ball things various states have taxed with stamps. Some of the areas covered include California Suction Dredge, Concord Grapes and Poll Tax stamps, Minnesota star shaped Gambling stamps, New Jersey No Fee Trout stamps, Louisiana Paris Green stamps, Carroll County Marylands tobacco stamps with the wrong courthouse, a variety of others and "The Most Terrifying tax Stamp of All Time:

The South Dakota Substitute Lard" stamp. Substitute lard?

In addition to the articles, this issue contains a listing of the members of the State Revenue Society and an index to articles that have appeared in *State Revenue News* since the publication of *Riley's fiscal philatelic literature handbook* in June 1997.

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A critique

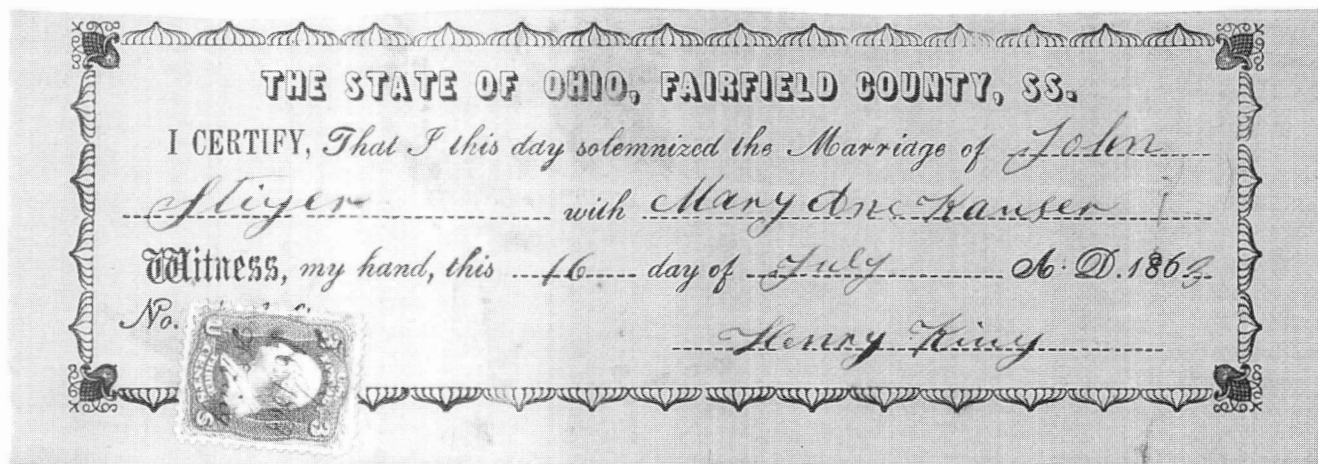
by Anonymous, ARA

I have noted several articles published recently in *The American Revenuer* and feel compelled to respond. Odd as it may seem, both authors were the owners of the pieces written about and both writers concluded that the stamps affixed to their respective document was placed there as a philatelic fraud; that is, to fool a revenue stamp or document collector.

The first article was by Scott Troutman published in the June 1999 issue and dealt with a document bearing three copies of the 3¢ 1861 postage issue on a small manuscript

promissory note. The second article appeared in the March-April 2000 issue and was authored by M.E. Mateson. It related to the use of a 4¢ Scovill private die stamp used on a document.

When I read the first article by Troutman I was tempted to write Scott with my thoughts, but bided my time. Then the most recent article appeared; the one by Mateson. Rather than give my opinion privately, I thought it might be best to publish my thoughts with regard to both documents publicly here in *The American Revenuer* so that all sides would get a good airing.



Case Number 1: Three 3¢ 1861 Postage Documentary Usage

Scott points out that there are just too many things wrong with the document to be a genuine postal payment of a fiscal tax. He goes on to note that the face value of the stamps is only 9¢ when the tax was 15¢. This is true at 5¢ per \$100.00 or fraction a rate of 15¢ is correct. He further notes that the stamps were creased before usage and were probably not from the same sheet. The cancel is noted as pigeon scratches without an identifiable author. He also noted that a different pen was used to cancel the stamps than was used to write the note. Finally, he notes that one of the stamps is dirtier than a cleaner one that overlapped it, and as we know, the dirt is suppose to cover the surface of the stamps uniformly, not vice versa.

With all these problems pointed out, I was convinced of the item's genuineness. That is, that the stamps were affixed sometime at or after the execution of the note in an effort to pay the appropriate tax.

First of all, in assessing the genuineness of any stamped document we must, as it were, remove our postal historian hats and put on our fiscal historian hats. Remember, most of these stamped documents never were in the hands of an official of the Federal Government. As a consequence there are many more irregularities to be noted on stamped documents than on their postal cousins. Generally, there was voluntary compliance with the tax laws out of self-interest. That is, the law would deny the benefit of an unstamped

Figure 1. A certificate bearing a 3¢ postage stamp in lieu of the required 5¢ revenue stamp.

or improperly stamped document to the user thereof. As a result there was reasonably faithful compliance with the law and tax schedules.

I have become acquainted with many stamped documents from many original sources and at this point nothing surprises me.

I have no reason to disbelieve Mr. Troutman when he concludes that the postage stamps on this document were from different sheets and were creased before affixing to the document or that one stamp covered by another was dirtier than the stamp on top. Nor do I disagree that the cancels were made with a different pen than was used to create the note or that the so-called cancellation did not meet the letter of the law. The rate is also clearly wrong and short by 6¢.

My disagreement has to do with what all this means. May I suggest that it means that the person, either the maker or the payee, knew that tax stamps were required, but had none at hand. Postage stamps were deemed sufficient if only for the sake of appearances. The stamps may have been removed from a cover uncanceled or with spare manuscript cancellations or they may have been carried in a wallet for a long time before being impressed into use.

I have found over the years that the 30 1861 postage was often used in lieu of a 5¢ first issue revenue stamp. Both stamps bore the portrait of Washington and were roughly the same color, dull red. Figure 1 shows a marriage certificate bearing the 3¢ postage

rather than the appropriate 5¢ revenue to pay the 5¢ certificate tax. Is it possible that the stamps were not put on and cancelled when the note was executed and delivered? Of course. Was this uncommon? No. Figure 2 shows an 1870 \$2,000.00 promissory note with a \$1.00 Third Issue documentary stamp to pay the appropriate rate on the note. The stamp was not issued for more than one year after the note was executed! It thus must have been stamped long after the law required and backdated.

To me this piece gives every indication of reliability and in my opinion is genuine in all respects. It is a nice example of the lengths to which people in those days went to attempt to legitimize an otherwise unstamped document.

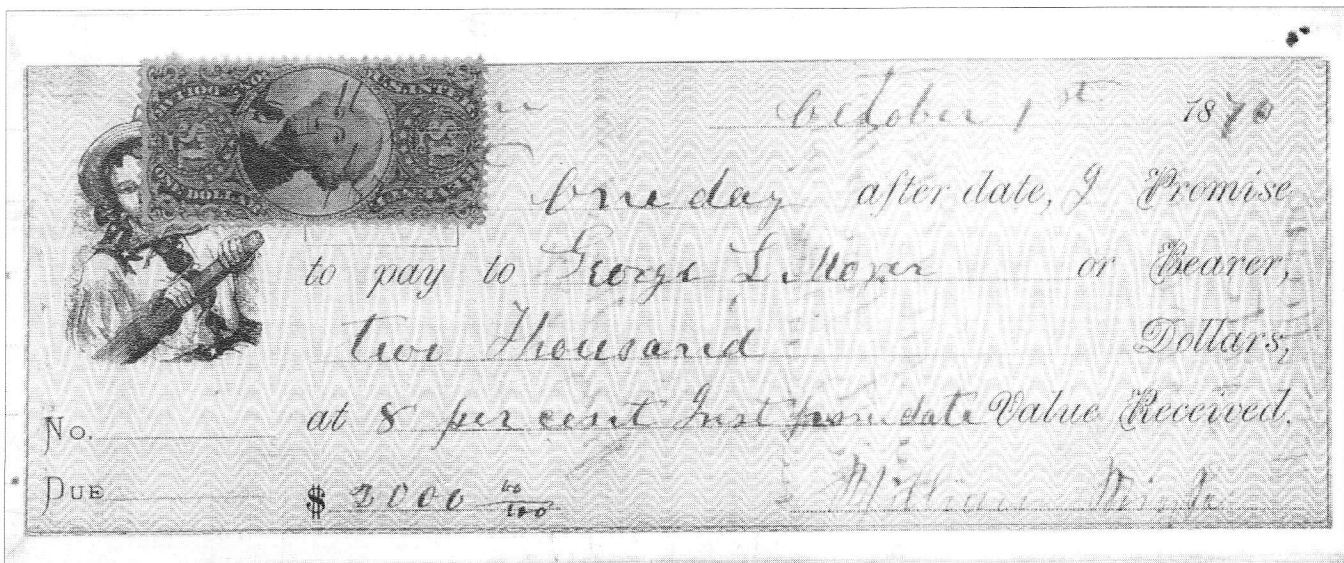
Case Number 2: The 4¢ Scovill on receipt.

This article by Mr. Mateson features the illegal use of a 4¢ private die proprietary stamp of the A. L. Scovill & Co., patent medicine manufacturer of Cincinnati, Ohio. (Scott No RS21 1).

It was nice to see this as I own one myself. See figure 3. My example is on a probate court claim. It was creased horizontally, probably while on the medicine wrapper. The stamp represented the 50 general certificate tax, both underpaid and improperly paid.

Mr. Mateson appears to question under just what taxable category his document falls. It comes under the general receipt tax which was a flat 2¢ on receipts for amounts over \$20.00 and was in effect from August 1,

Figure 2. A note with a \$1 Third Issue revenue stamp dated more than a year before the stamp was issued.





Dennis McManis Deceased

To B.C. Newman Dr

November 1864

To 12 days nursing in last illness \$75 per day
\$9.00

Probate

25
\$20.50

State of Ohio } I B.C. Newman owner
Allen County } ss of the aforesaid claim
against the Estate of Dennis,
McManis Deceased do make solemn
oath that the same is justly due, and
remains unpaid and that there
are no offsets against the same
to the knowledge of affiant
B.C. Newman

Given to and subscribed before
me this 15th day of June AD 1864

W. Marshall Jd

Figure 3. A probate court claim with an illegal use of a 4¢ private die stamp instead of the required 5¢ documentary stamp. The tax is underpaid and improperly paid with a stamp that was creased before it was attached to the document.

The revenue stamps of Saudi Arabia



Ottoman revenue
used in Hejaz.



Hejazi Railway
Tax stamp.

by R. J. Thoden, ARA

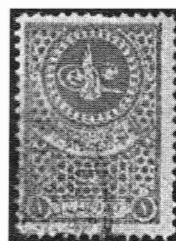
When I first went to Saudi Arabia many years ago, I noticed that many types of revenue stamps were in use. Having always had a special interest in revenue stamps, I decided to collect them. This proved to be quite a challenge, as I soon discovered that there was apparently nothing in print anywhere about them, nor did I know where to go to find out anything about the stamps I noted in use every day. Eventually, however, I had seen enough stamps of the Kingdom period (1932 to date) to write *A Preliminary Listing of the Revenue Stamps of Saudi Arabia*, which was published in *The American Revenuer* in 1977 (1977 January; 31:6A-6D and 1977 February; 31:18A-18C).

Since then, with the help on many people, some collectors and others just friends who steered me to sources of information, I have learned much more. I have seen many more stamps and located some information on how they were used. The first revenue stamps used in what is today the Kingdom of Saudi Arabia were those of the Ottoman Empire. When the Hejaz became independent in 1916, the Ottoman tax laws were evidently continued in use, and stamps were issued under the name of the Hashemite Arab Government in the same categories as the Ottoman revenues. When the combined Kingdom of Hejaz and Nejd was formed in 1926, revenues inscribed The Arabian Government appeared, followed by those of the Kingdom of Saudi Arabia in 1932.

Over the years some categories of stamps were discontinued and new ones added. The use of revenue stamps declined significantly in the 1970s when the price of crude oil rose significantly and the government no longer needed the revenue from the stamp taxes. Today, only one or two categories of revenue stamps are still in use.

After working on this project off and on since the appearance of the preliminary listing, I am putting the final touches on *A Catalogue of the Fiscal Stamps of Saudi Arabia*. It will be about 100 pages, split about equally between listings of revenue stamps and appendices containing tax regulations, a scarcity rating table, brief information on Hejaz railway tax stamps of other Middle East countries, etc.

I suspect this will be a money-losing effort, so I would like to hear from anyone who might be interested in buying a copy (a preliminary estimate of the price based on printing 100 copies is \$20-25). Please write to *The American Revenuer* Editor who will forward your replies to me. Thank you.



Hejaz and Hejd
flat rate documentary stamp.



Kingdom of Saudi
Arabia visa
stamp.

Critique/continued from previous page

1864 to October 1, 1870.

This item falls nicely into that period and should have been taxed at a flat 2¢. This is not a receipt for payment of a judgment regardless of the wording in the receipt.

The handling of these documents is one of the keys to understanding this situation. In estate matters the executor (in cases with a will) or the administrator (in cases without a

will) who were appointed by the court handled the routine winding up of the estate. In some cases this may have taken several years. Debts would have to be paid as well as various other claims. The heirs would then get their respective shares. Monies owed to the decedent would have to be collected and paid into the estate. All the while periodic accounts would be filed with the court by the

executor or administrator, supported by such documents as the one in this case.

In some cases, the executor had no usable stamp at hand and may have pulled a private die stamp from a wrapper or box and glued it onto the receipt as was done in this case. In some cases, the stamps were damaged before or during removal as happened in both cases here. Thinning in the case of the Mateson item and creasing in the case of the item shown here.

The stamp was undoubtedly cancelled by

the recipient of a residuary legacy, one Brazilla Constable. Note the one day difference in the date of the receipt and the date on the stamp.

Either the executor, who undoubtedly prepared and stamped the document or the legatee was in error as to the exact date. Not an unusual circumstance at all.

Mr. Mateson's item I adjudge to be completely genuine also.

Congratulations gentlemen! You each have a wonderful item.

Literature in review

Taxation on Playing-Cards in England from 1711 to 1960 by John Berry (supplement to *The Journal of the International Playing-Card Society*, ISSN 0305-2133 January 2001). 87 + vi pages, A5, Smyth sewn, card cover, illustrated. Published by the International Playing-Card Society (6 Reynard's Copse, Highwoods, Colchester CO4 4RU, United Kingdom) available from the publisher for £8 plus postage and packing to non-IPCS members. (This should be available in North America from Eric Jackson.)

It should be noted that although the title refers to taxation in England, it is in fact a study of the taxation of playing cards in all of Great Britain and the United Kingdom as well as some coverage of Ireland and America. The book consists of two parts; the first being a discussion of the tax laws and how taxes were collected. The second part consists of tables and illustrations of embossed stamps, aces, labels, wrappers and tax-wrappers. The latter tables are not a com-

plete catalog listing and are not priced.

The author is a playing card collector and not a philatelist. In fact he was quite surprised to find when writing this book that there was a considerable amount of information about the area in the philatelic literature. There is a short bibliography consisting of both philatelic and card collecting references. It is informally arranged with comments about each by the author.

The author points out a number of common errors in the philatelic literature, one being the conception that the official aces carried an unstated duty of six pence while in fact they carried no implied duty, the duty being collected by the deck's wrapper.

The taxation of playing cards is an interesting area of study. Those with access to the Internet may wish to view the society's web site at <www.pagat.com/ipcs/> for additional information about this area of collecting.

Kenneth Trettin

Canadian Revenue Newsletter—December 2000

The December 2000 issue of the quarterly *Canadian Revenue Newsletter* features a continuation of Christopher Ryan's "An illustrated chronicle of Canada's excise stamp tax on matches." This is an in-depth look at this tax and the match manufacturers. Other items note a new high serial number on a Saskatchewan \$10 electrical stamp, a rare perforation on the Second Issue Bill stamp, a document with an apparently very early us-

age of a 3¢ Third Issue Bill stamp and another broken surcharge variety on a George V excise tax stamp.

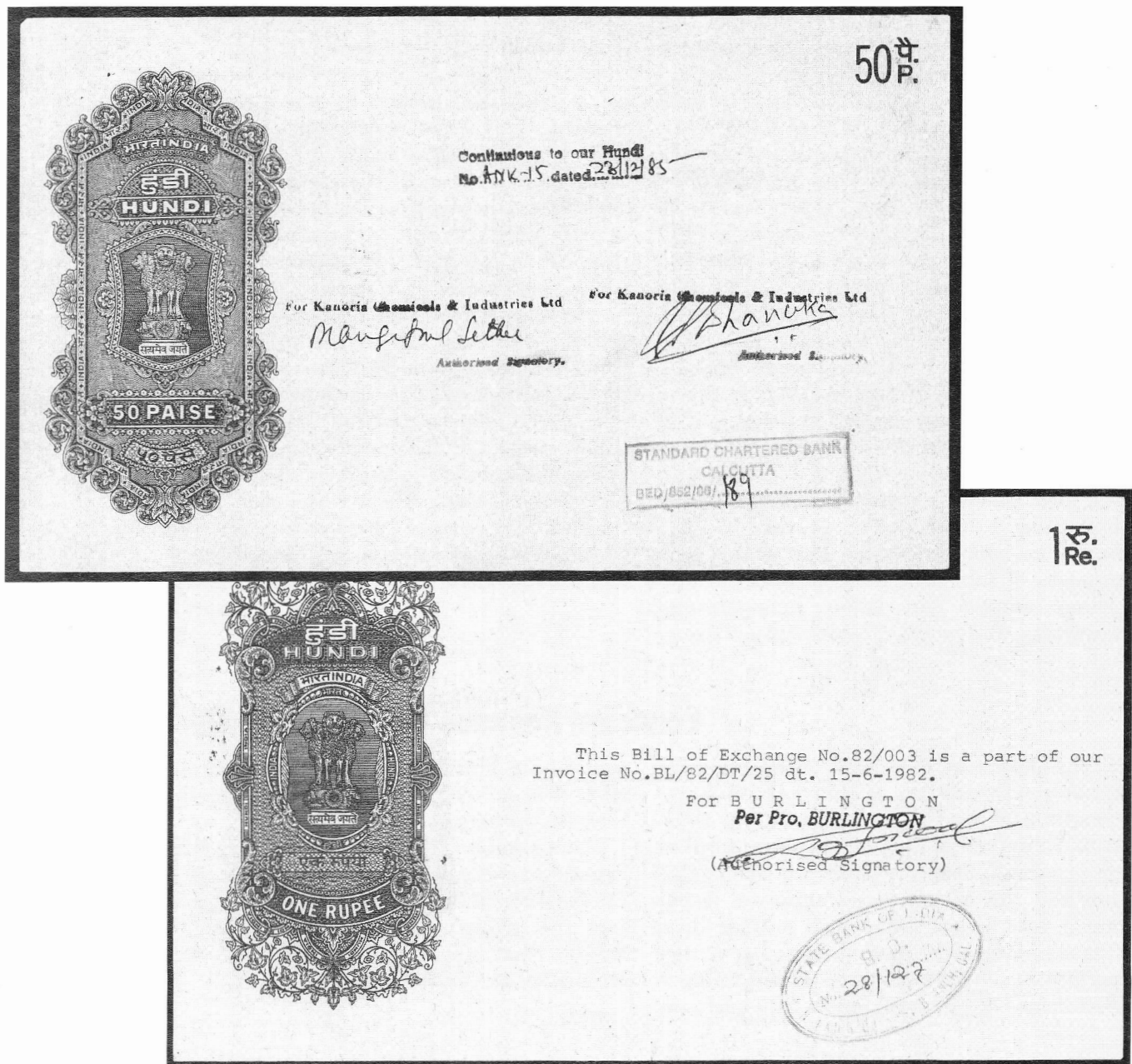
The *Canadian Revenue Newsletter* is published quarterly by the Canadian Revenue Study Group of BNAPS. For information contact the group's Chairman Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, MN 55101.

India stamped paper from the 1980s

by Terence Hines, ARA

A recent purchase yielded a set of eight different denominations (50 paise, 1, 1.50, 2, 2.50, 4, 5 and 10 rupee) of India revenue stamped paper, all used during the 1980s. All are printed in purple on gray paper, which varies in shade some from denomination to denomination. Shown here are examples of the 50 paise and 1 rupee denominations. The design of the 50 paise value is used only on

that value while the design on the 1 rupee value is used on the higher values reported here. Two distinct watermarks are used on these items. One is of the Asoka Pillar (the central design element on both of the designs shown here). The other is the wording "HUNDI INDIA" and over it the equivalent in Hindi. At least in this group, the pillar watermark is found only on the 50 paise, 1.50 and 10 rupee denominations.



The Editor notes...

...that while reviewing the taxation of playing cards book, I went the the publisher's web site <www.pagat.com/ipcs/> where you can find a lot of interesting information about the history of playing cards. Surfing around brought me to<www.usplayingcard.com> where you can find information about the history of the U.S. Playing Card Company, originally Russell, Morgan & Co. which once had a private die proprietary stamp. U.S.P.C.C. also acquired New York Consolidated Cards and Lewis I. Cohen which also had private die stamps.

...that another web site worth checking out is <www.chicagopex.com/> where you can find a lot of information about this show which is our ARA Convention show for 2001. You will

find information about exhibiting stamps and literature, hotel information and information about how to get there.

...that still another web of interest is <groups.yahoo.com/group/revenuescinderellas>. This is a discussion group that you must register to join. You can go to their site and read messages posted by other members or the messages can be e-mailed to you as they are posted or as one daily message. It is a new group with not a lot of members at the present.



Cal-Rev February and March meetings

The California Revenuers met February 10 on a beautiful winter afternoon in San Francisco at the Holiday Inn during the Rosen show. You good people who did not drop in missed out on some interesting taxpaid material for trade or sale.

Our program begun with an outstanding talk "Indians on revenues" by our newest associate Russ Whitmore. Joe Ross and Bill Barr discussed their trip to Aripex in Tucson in January. Cal-Rev newsletter editor Rick Graham enthralled us with his adventures at stamp camp at A.P.S. headquarters in Pennsylvania last summer.

Fourteen associates met at the Easter Seal Show in Sacramento on March 18. It was announced that Earl Stritzinger, one of our charter members, passed away in February. Earl was a very fine gentleman and quite knowledgeable in state revenues and documents.

The program was a show-n-tell led off by Bill Oliver who talked about Philippine Giros stamps, in particular a rare sheet with each stamp being a different value. Bill is writing an article about this item which has a fascinating history. Jim Busse showed German revenues on documents, one of which was the results of a physical for a day care worker. the second one was a form to prove that the person was not of Jewish descent. Both were from the Third Reich period. Two promissory notes from India were displayed by Anson Stout. John Johnson and Joe Ross gave interesting presentations too.

Future meetings will be at WESTPEX in April and an annual potluck dinner on July 29. For more information about any Cal-Rev meeting contact Jerry at <calrev1@yahoo.com> or call 925-682-3020.

Jerry Lurie

Duck Tracks—fourth quarter 2000

The fourth quarter 2000 issue of *Duck Tracks* relates the news of Robert Houtman's second consecutive victory in the annual Duck Stamp contest. In this issue Charles Ekstrom also relates his experiences as a judge in this contest. Ira Cotton also presents an overview of state duck stamps.

Duck Tracks is published quarterly by the National Duck Stamp Collectors Society. A subscription to their magazine is by membership. For more information contact Anthony Monico, Secretary, Box 43, Harleysville, PA 19438.

St. Vincent Mystery

by Peter Elias, ARA



Figure 1. Is this a half penny revenue stamp?

Back in the mid-1970s I acquired a St. Vincent REVENUE overprinted stamp that has been vertically bisected and overprinted "Half Penny" (Figure 1). At the time, no one could tell me anything about this stamp. So far I have been able to ascertain that the stamp is real and that the "Revenue" overprint is real (Figures 2 and 3). In the 1880s St. Vincent locally overprinted the 6 pence yellow-green issue with "Revenue." In perusing the books *St. Vincent* (by Pierce-Messenger-Lowe, 1971) and the Barefoot Revenue catalog, there is absolutely no mention made of any half penny revenue stamps. In fact, all St. Vincent revenue stamps from that period were either 1 pence, 3 or 6 pennies, 1

shilling, 5 shilling or higher. There was no need for a half penny revenue stamp. Based on that, one could conclude that this is a fake.

Digging into this further though, one discovers that at about that time, St. Vincent ran out of $\frac{1}{2}$ penny stamps for postage use, and they resorted to locally overprinted and bisected stamps (Figure 4). St. Vincent 31 is based on the same 6 pence yellow-green issue of 1880 (#28), is also vertically bisected and also overprinted "d $\frac{1}{2}$."



Figures 2 and 3.

I live near the Wineburgh Philatelic Library in Dallas and have perused any and all articles, journals and books that might relate to subject and have not found anything mentioned. I have written to other St. Vincent collectors and also the Postmaster General of St. Vincent. The only I have not tried is checking old government archives in Kingstown, St. Vincent itself.

My only conclusion at this point is that this might be an undocumented local overprint manufactured for postage use (not revenue use).

If anybody has any ideas about this item (especially the other half), I would greatly appreciate it. You can contact me at Box 940427, Plano, TX 75094-0427 USA or <peter_elias@compuserve.com>.

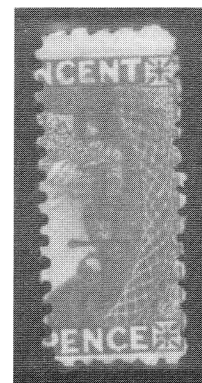


Figure 4. St. Vincent 31.

CHICAGOPEX 2001—ARA annual convention

We are again including a copy of the Philatelic Exhibitor's Prospectus and Application on the mailing wrapper of this issue of *The American Revenuer* for Chicagopex 2001 which is the ARA Annual Convention show. While this is a large show, it does normally fill up. Entries close August 15, but you are encouraged to apply earlier. There will be ARA members on the jury.

Hotel information appeared in the last issue. It is the Rosemont Suites at O'Hare (888-476-7366). Make your reservations as soon as you can.

Information about the show is available online at <www.chicagopex.com> including the application forms and hotel and transportation information.

Bad Doings at Arrow Rock

by Scott Troutman, ARA

I was leafing through a dealers stock and came across a pair of handsome checks from the bank of Arrow Rock, Missouri. The first has a jumbo fourth issue Liberty head revenue with wide margins on a check featuring the image of a great stag. It was not, however, the one that caught my attention.

The one that caught my attention was the other one. Here a nasty looking fourth issue is slobbered on with some kind of discolored guckenpuckey. And by the cancellations it is obvious that somebody put one over on the government. My guess is that Mr. Shepard who made out both checks, had run out of stamps and he decided to do a little manipulation that made him little more than a counterfeiter. He appears to have soaked a stamp off some other document, probably a legal document, which was a particularly poor

choice. This stamp you see had been cancelled the first time with a heavy grill like embosser and also a star shaped punch had been put through it at the top. He appears to have got out some mucilage, which in 1883 you either brushed on or had a rubber applicator at the top. He didn't do a particularly neat job, but at the time this glue would have been clear, and he gambled no one would pay that close of attention. No one did.

Harrison & Sons cashed the check for \$70, and when it got back to the bank they cancelled the stamp with a "Cancelled" hand-stamp in purple ink. A month later when the first check I had looked at came through it got the same treatment except they were using a blue ink that day.

The jumbo stamp has a little discoloration starting on the left edge. Makes me wonder where it came from.



The American Revenue Association

President's Letter

I had hoped to have handed off the Presidency by this time. Perhaps by the time you read this you will have cast your vote to relegate this officer to the status of ARA Past-President. If you have not yet voted, I believe that there is still a brief period to cast your ballot. See the last TAR for the details. Your ballot must be received by June 5, 2001.

I have attended three stamp shows recently, in St. Louis, New York City, and Plymouth, Michigan. My reason for attending each varied. The three shows were busy, filled with collectors and dealers. If someone told you recently that stamp shows are dying, don't believe them.

The prediction of a major snow storm on the East Coast, precluded me from spending more than one day at the St. Louis show, but it certainly was worth it. I was exhibiting and exchanging information on imprinted revenues with ARA members, Bob Hohertz and Hermann Ivester. In spite of spending better than ten years studying the imprinted revenues, there remain many questions to answer. It came as a complete surprise during the show that I was able to purchase three imprinted items that must find their way into my exhibit. Another reason for going to St. Louis was to facilitate the scanning of my exhibit of 2¢ imprinted revenues for publication in *The Check Collector*, the journal of the American Society of Check Collectors, one of our sister organizations. If you have an interest in imprinted checks you should also be a member of the ASCC. Information on membership is available on the Internet at <http://members.aol.com/asccinfo> or from the Secretary Coleman Leifer, P.O. Box 577, Garrett Park, MD 20896.

My reason for attending the New York Postage Stamp Mega Event was very different, primarily to work for one of our ARA member dealers. In contrast to past years there were busy times all four days. The first day saw more people at the booth than the

available seating. That persisted for several hours, something that I had not experienced for perhaps five years. In addition there were collectors that were new to revenues. I had to wait until Sunday afternoon to take notes on Ed Tricomi's playing card revenue exhibit which was in the Court of Honor. When you attend a stamp show, don't miss the exhibits. They often contain much information that remains unpublished. Which reminds me to urge our membership to share your findings and research with your fellow members. If you are not a writer, ask our editor for some assistance.

In contrast to the three and four day extravaganzas of St. Louis and New York, the Plymouth Show is a two day show. Again my reason for attending was very different, to serve on the panel of jurors who were judging the exhibits. To my delight there was a wonderful exhibit of the 1898 Proprietary battle-ships, including a complete run of proofs and a very impressive showing of printed cancellations. The Plymouth Show is a well run two day show which involves a large number of local stamp collectors. The show was crowded with collectors both days. That came as a surprise as the weather was terrific, beckoning many to spend their time outdoors. The emphasis was on fun and I can assure you that the two days were an absolute delight. And yes, there was a goodie or two to be found in the dealer bourse! While there I was able also to meet with an ARA member who I only knew as a competitor on Ebay. We did some show and tell with portions of our collections. I will be returning in the future.

Right after I returned from two of the shows, there was a significant package of material from one of our ARA members in my mail box. So one should not forget those dealers and members who advertise within the pages of this journal. Stamp shows, dealers, and ARA members have been and continue to be a major source of items for my collection. Not all the action takes place on Ebay.

Ronald E. Leshner

Applications for Membership

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

ARENBERG, I.K. 5683. 22 Ludlam Ave., Box 28, Bayville NY 11709. Proposed by Eric Jackson. United States, US-Financial Documents, US-Occupied Territories, US-Proofs & Essays, US-Stamps on Documents.

BAIRD, JOHN, JR. 5693. 74 Pasture Lane #116, Bryn Mawr PA 19101. Proposed by Eric Jackson. US-Documentary, US-Proprietary.

BARHAM, TERRY 5692. 12615 SE 164th Street, Renton WA 98058. Proposed by Eric Jackson. Cinderellas, Scandinavia, South East Asia.

BUCKMAN, JAMES F. 5681. 8452 Fredericksburg Rd. #278, San Antonio, TX 78229. Proposed by Ken Trettin. United States, US-1,2,3 Issues, US-19th Century, US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards, US-Revenue Stamped Paper.

DUDA, RICHARD 5691. 106 S. Hatlen, Mt. Prospect IL 60056. Proposed by Eric Jackson. Canada, US-Non-Scott Listed, US-State.

EAKIN, PAUL 5684. 259 Thorny Point Rd., Stafford VA 22554. US-First Issue, US-First Issue Canceled, US-Revenue Stamped Paper, US-Stamps on Documents.

EVANS, CHRIS 5680. 105 Lake Terrace Court, Carrollton GA 30117. Proposed by R.C.F. Canada-Wildlife Habitat, Cinderellas, Proofs & Essays, US-Scott Listed, US-State Fish & Game.

FREEMAN, JERRY 5687. Box 572, Gresham OR 97030, Proposed by Eric Jackson. United States, US-State.

FRICK, DAVID 5690. Box 3704, So. Pasadena CA 91031-6704. Proposed by Eric Jackson. Japan..

GAGNON, PATRICK 5679. 15604 NE 19th Ave., Vancouver WA 98686. Proposed by R.C.F.

HART, NORMAN 5682. 1 Bapaume St., Rockhampton Old, 4700 Australia. Proposed by Eric Jackson.

KELLER, BRIAN 5694. 703 E. Second St., O'Fallon IL 62269. Proposed by Ken Trettin. United States.

MOTO, MIGUEL 5685. 3005 Highway 66, Ashland OR 97520. Proposed by Eric Jackson.

Mexico.

MOYERS, DAVID 5695. 585 Santa Monica Circle, Youngstown OH 44505. Proposed by Eric Jackson. Canada-Playing Cards, US-Canceled, US-Cigar, US-Cigarette, US-Cinderellas, US-Playing Cards, US-Potato Tax, US-Snuff, US-Tobacco.

MULLIN, PAUL 5686. 215 Swinburne Rd., West Chester PA 19382. Proposed by Eric Jackson. US-Beer, US-Hunting Permit, US-State Fish & Game, US-Taxpayers.

NICKEL, NEIL H. 5678. Box 1678, Troy MI 48098-1678 Proposed by Eric Jackson. United States, US-Scott Listed, US-State, US-State Fish & Game.

PALMER, J. WILSON 5688. 6803 S. Shelby Ridge Rd., Spokane WA 99224. Proposed by Eric Jackson. Canada, Caribbean-British, United States, US-1,2,3 Issues, US-1898 On Document.

PEELING, HARRY 5689. 15610 73rd Terrace North, Palm Beach Gardens FL 33418-7408. Proposed by Eric Jackson. United States, US-Non-Scott Listed, US-Scott Listed.

PENDLETON, SCOTT 5696. 601 Kerr Ave., Cadiz OH 43907. Proposed By Eric Jackson. United States, US-Non-Scott Listed, US-State: Ohio

RICHARDS, GEORGE II 4040. Box 1661, Duxbury MA 02311. Proposed by Eric Jackson. US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards

Resigned

0888	BOODY, PETE
1562	CUMMINS, HARRY
4565	DOLENTE, RAYMOND
5618	FILTENBORG, JAN
4563	GETTEL, GERALD V
4594	JARDINE, S
5544	MAJEED, R S
4249	MANVILLE, STEWART R
5258	MERKYS, JULIUS LOU
5192	MEYERSON, HENRY
4242	PETERSEN, JAMES C
1360	RUSHEFSKY, NORMAN
5625	SHIRLEY, JOHN R.
5256	WILLIAMS, HARRY J

Deceased

3130	ASHWELL, CHARLES W
4490	FERRY, MERCEDES K
4512	MORRISSEY, STUART

2566 OHLSON, ALVIN J
2102 SCULL, WILFRED E
1279 STRITZINGER, EARL C

Address Changes

AKIN, DAVID C, 2595, 1280 Mapleleaf Ct, Sidney OH 45365
ALDRICH, MICHAEL, 2138, Box 2295, Carefree AZ 85377-2295
BARKER, ROBERT E, 5075, Box 1100, Warren ME 04864
BELL, CYRIL F, 3907, c/o Cylix, Inc, 4445 Riverside Dr, Lilburn GA 30047
BERGMAN, LEIF, 1418, Kvallsvagen 14, 5tr, Tullinge, SE-14631 Sweden
BERGSTROM, BOB, 2851, 1711 Diving Park Rd., Wheaton IL 60187
BETZ, ROBERT H, 5191, 1394 Rte. 12, Earlville NY 13332-9743
BICK, MELVIN R, 5178, 173 Morris Ave., Rockville Centre NY 11570-4242
BILEK, RICHARD M, 2768, Box 803, Mt. Prospect IL 60056-0803
BIRCH, REV D L, 4501, 1780 Nursery Rd., Charleston IL 61920
BORN, WILSON E, 2958, 55911 Gratiot Ave., Chesterfield MI 48051-1221
CARON, WILLIAM J, 4577, 8101 Siringo Pass, Austin TX 78749-2732
CARVEL, DICK, 5453, 126 Stroudwater Rd., Portland ME 04102
CLARK, RUSSELL J, 4472, 8049 Ginger Rd., Liverpool NY 13090-2016
D'ALESSANDRIS, DAVID, 4355, 2900 N. Rochester ST., Arlington VA 22213
DENISON, JOHN C, 5132, 700 John Ringling Blvd. #1401, Sarasota FL 34236-1504
DUMAS, DR ELEE C, 1783, 7831 East Collingham Dr., Suite E, Baltimore MD 212222
ELLMAN, LEWIS E, 1801, 183 West Lakeshore Drive, Lake Carmel NY 10512
FLESHMAN, JANET S, 5416 change in name to JANET S. LEMKE, Box 246, Buffalo WY 82834-0246.
FLORER, MICHAEL R, 4221, 2636 Emmitsburg Rd, Box C-1, Gettysburg PA 17325-7180
FOWLER, CAMPBELL F, 1914, 2901 2nd Ave. N, Great Falls MT 59401
GAUTHIER, GENE R, 727, Box 2563, Oshkosh WI 54903-2563
HARNISHFEGGER, RALPH L, 2989, RR2 Box 94, Mill Hall PA 17751-9603
HARTINGER, MARCUS, 3773, 699 Andrew Ct., Benicia CA 94510-3942
HIMPSL, FRANK F, 1214, 604 Linnet Rd.,

Audubon PA 19403-1959
HUSSELBEE, HERBERT W, 4787, 8522 Hawk Run Terrace, Gaithersburg MD 20886
HYMAN, ALVEN G, 4702, Box 20289, Bloomington MN 55420
IVESTER, ALAN, 5026, 17203 Sable, San Antonio TX 78232-4122
JONES, WILLIAM M, 4644, 1821 Summerland Ave., Winter Park FL 32789-1449
KARLIN, HOWARD, 3235, 1412 Ave. M (2522), Brooklyn NY 11230
KATZMAN, PAUL A, 4401, 1755 Livernois, Troy MI 48083
KEMP, RICHARD F, 4282, 1840 Tice Creek Dr. #2132, Walnut Creek CA 94595
KOELSCH, PHILIP, 5552, 611 Bartell Dr., Chesapeake VA 23322
KRISTOFFERSSON, ARNE, 5293, Baldersv.24, Taby, S-18773 Sweden
LANGE, WILLIAM E, 5123, 800 Tonawanda St, Buffalo NY 14207
LARRABEE, ALLAN R, 2054, 28909 NE 6th Ave., Ridgefield WA 98642
LARSON, ROBERT, 4394, 7110 Middleton, Apt. 17, Hunting Park CA 90255
LEMMON, WILLIAM R, 3756, 216 Terrance Dr., Big Pine CA 93513
LEWIS, MICHAEL J, 4773, 1515 Locust Street, Walnut Creek PA 94596
LINN, KENNIE M, 4695, Box 1000, Penney Farms FL 32079-1000
LOFF, JAMES E., 5667, 13-72 Street, Apt. 4K, Brooklyn NY 11209-2062
MACKLEM, WILLIAM A, 5005, 506 Mingo Lane, Loudon TN 37774
MATNEY, PATRICK, 5240, 7735 Newman Ave. Apt. 303, Huntington Beach CA 92647-6842
MCDERMET, MICHAEL, 5100, 87967 Kelsie Way, Florence OR 97439-9182
MCDERMOTT, T P, 5473, 25 Hillside Ave, White Plains NY 10601-1111
MCDONALD, DOUGLAS B, 3987, 3500 Farm District Road, Fernley NV 89408
MCREE, TIMOTHY M, 3363, Box 388, Claremont NC 28610
MEE, CHRISTOPHER B, 5438, 46040 Lake Villa Dr., Apt. 204, Belleville MI 48111-6166
MELHORN, WILTON N, 950, 6500 W. Hazelrigg Rd., Thorntown IN 46071-9245
MILSTONE, STUART, 4767, 698 Ellington Rd., Ridgewood NJ 07450-5511
MOLLAH, ABDUL MATIN, 2236, E-302, Gaurav Galaxy Mira Road (East) Dist. Thane, Maharashtra 401 107 India
MUSEUM OF COMMUNICATION LIBRARY,

3348, Helvetiastrasse 16, Boxbox, Berne 6, CH-3000 Switzerland
 NELLES, HOWARD, 2375, % West End Laundry 350 North St. New Bedford MA 02740
 ODZIANA, JOE, 4236, 9903 West Q Ave., Mattawan MI 49071-9435
 OSAKI, JUNICHI, 4783, Castle Ogikubo 403 Kamiogi 1-18-14 Suginamiku, Tokyo 167-0043 Japan
 PACKARD, WILLIAM R, 5558, Box 1727, Clackamas OR 97015
 PETKEVICH, CHARLES, 2852, 6202 SW 2 Court, Plantation FL 33317
 PFALZER, OTTO J, 3106, 5572 County Hwy 23, Walton NY 13856
 PHELPS, JERRY A, 2466, 1500 VanBuren Boat Dock Rd., Mt. Eden KY 40046
 PRUESS, KENNETH P, 918, 1441 Urbana Lane, Lincoln NE 68505-1971
 RITTER, DR DALE W, 1460, 975 East Ave PMB156, Chico CA 95926-1308
 RUSS, ROBERT, 5486, 536 Harrow Rd., Richmond VA 23225-4234
 SAUM, GARY E, 4378, 1452 Oakview Dr., Columbus OH 43235-1137
 SCARPANTONI, BILL, 5619, 187 W. Clarkstown Rd., New City NY 10956-7240

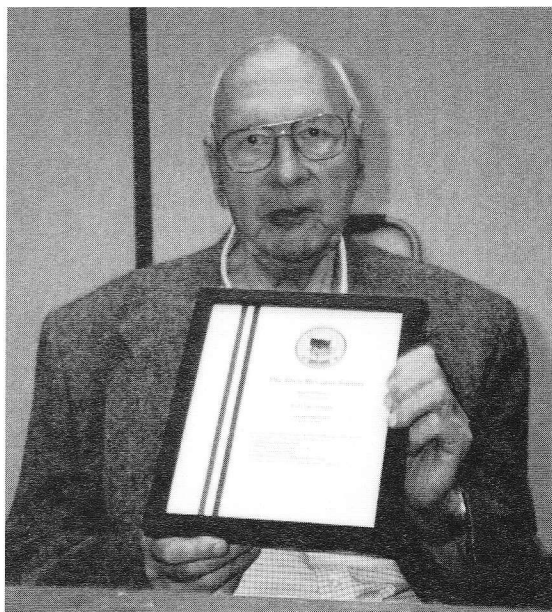
SHREVE, CHARLES F, 5459, 14131 Midway Rd, #1250, Addison TX 75001-9829
 SOUTH, TERRY, 5442, Box 110306, Palm Bay FL 32911-0306
 SPAULDING, CHUCK, 5418, 48 Strathmore Lane, Rockville Centre NY 11570
 SPINELLA, CARMELO, 5095, 1307 Highland Pass Rd., Chino Hills CA 91709
 RONALD STEGALL 5607, 1149 Westview Terrace, Dover DE 19904
 STOLL, GREGG, 5470, 407 East Forest Park Dr., Dickson TN 37055-2256
 TAYLOR, ALLAN H, 5306, Beth Saida Retirement Village 66 Lichfield St., Blenheim, New Zealand
 TINNEY, ROBERT, 5627, 298 HH Burch Rd., Oak Hill FL 32759
 WARREN, RICHARD D, 1996, Box 10, Liberty ME 04949
 WELLS, RICHARD B, 4648, 206 W. South St., Greenville MI 48838
 WHITEHEAD, ROBERT C, 4007, 168 Skylake, Sautee GA 30571
 WINUM, LAURENCE L, 1970, Box 247, Walden NY 12586
 WISNER, PETER S, 3696, 18 Windsor Circle, New City NY 10956

by Mack E. Matesen, ARA

Earl Stritzinger passed away this Spring. He was eighty-seven years old. I suspect there was no collector of revenue stamps who resided in the Golden State who would not know of or come in contact with this "gentle giant." His stature in the arena of state revenues and in particular the those referred to as the classics (i.e. the first issues of the states of California, Oregon, Nevada and Louisiana) was without parallel. He was an avid devotee in this arena and could memorize all who came in touch with him with his cogent informal discussions, as well as those formal presentations at numerous philatelic gatherings.

Over the years he traveled extensively within California as well as Nevada researching information about his beloved state revenues. His cozy den, at his residence in Albany, California, was replete with plaques, awards and varied kinds of presentations garnered with his gold medal award winning exhibits. Just last year, Mr.

Earl Stritzinger: a true master of the classics



Stritzinger was elevated to the status of Honorary Life Member in the State Revenue Society.
Stritzinger/page 48



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

UNITED STATES - Scott Catalogue Numbers

1	First Issue Revenues R7a SON red Wells Fargo & Co. h/s cancel, VF PHOTO	12.50
2	R8c black H. C. B'k. precancel, F-VF PHOTO	27.50
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5	R13b huge margins, VF PHOTO	120.00
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7	R28c F-VF	20.00
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9	R41a blue BANK OF BRITISH COLUMBIA h/s, VF crease & thin spot PHOTO	40.00
10	R47a VF	35.00
11	R51c F PHOTO	52.50
12	R52a VF PHOTO	50.00
13	R52b black h/s, F PHOTO	65.00
14	R57a VF	24.00
15	R62c F	19.00
16	R69a F-VF	12.50
17	R70a red DEPOSIT...DUTY...ACCESS printed cancel, VF PHOTO	35.00
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19	R85a F-VF PHOTO	110.00
20	R86a SON black STEVENS, BAKER & CO., San Francisco, h/s cancel, F PHOTO	110.00
21	R86c F short perf	25.00
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23	R91c F	17.00
24	R93c F	25.00
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78	RE166 perfin, VF	35.00
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80	RE183* VF PHOTO	55.00
81	RE184* F-VF	30.00
82	RE186* VF	18.00
83	RE196a VF	15.00
84	Playing Cards RF13 black surcharge, F-VF thin spot	40.00
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91	RO12a F tiny abrasion	47.50
92	RO14b F	32.50
93	RO28a F tiny sealed tear	25.00
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95	RO37a F-VF small repaired tears, couple short perfs PHOTO	160.00
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115	RO134d F-VF small filled thin PHOTO	65.00
116	RO141b F small thin	32.50
117	RO142b F few short perfs	37.50
118	RO143a F short perf	42.50
119	RO166c F PHOTO	55.00
120	RO168b F	40.00
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CANADA - Van Dam Catalogue Numbers

168 Bill Stamps FB12 VF short perf PHOTO	40.00
169 FB13 VF PHOTO	40.00
170 FB16* F	45.00
171 FB17* F	45.00
172 FB30 F	45.00
173 FB38* F	45.00
174 FB41a LL corner block of four, unused, F few short perfs at right PHOTO	136.00
175 FB52a* single, VF PHOTO	-----
176 Electric Light Inspection FE2 F-VF	20.00
177 FE3 VF	15.00
178 FE6 F	35.00
179 FE7 F-VF	15.00
180 FE8a VF	5.50
181 FE9 VF	10.00
182 Electricity & Gas Inspection FEG1-11 VF	20.05
183 Gas Inspection FG3 F-VF	10.00
184 Weights & Measures FWM1 F-VF blunt perfs at top	45.00
185 FWM2 F	45.00
186 FWM3 F-VF	45.00
187 FWM4 F-VF	45.00
188 FWM23 F-VF crease, couple short perfs	27.50
189 FWM24 F-VF light crease	15.00
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191 FWM33* VF PHOTO	40.00
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199 BCL15 VF PHOTO	35.00
200 BCL16a F-VF PHOTO	45.00
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228 SL44 F-VF thin spot	12.50
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231 SL56 F-VF thin spot PHOTO	65.00
232 SL77* VF	20.00
233 SL78* VF PHOTO	50.00

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234 Tobacco Strips, P-494* F-VF	-----
235 P-494TP* F-VF	-----
236 P-496TP	-----
237 P-498* F-VF	-----
238 P-499* VF	-----
239 P-500* VF	-----
240 P-501* VF	-----
241 P-502* F-VF	-----
242 P-503* VF	-----
243 P-505* VF	-----
244 P-506* VF	-----
245 P-519* F-VF	-----
246 P-525* F-VF	-----
247 P-526* VF	-----
248 P-527* VF	-----
249 P-528* F-VF	-----
250 P-529* F-VF	-----
251 P-530TP* VF	-----
252 P-531* VF	-----
253 P-532* VF	-----
254 P-533* VF	-----
255 P-542* F-VF	-----
256 P-543TP* F-VF	-----
257 P-550TP* F-VF	-----

Thank you for your bids!!!

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Railroad/Transportation tickets, passes, and timetables wanted from train, trolley, stage, bus, horse railroad, ferry, turnpike, bridge, steamship, etc. Mostly pre-1930 U.S. Dan Benice, Box 5708, Cary, NC 27512. 919-468-5510. *1612*

Send \$35.00 cheque to Mr. Reza, 1474 Presidential Dr., Columbus, OH 43212, and get 50 different tobacco tape revenues 1997-2000 directly sent from Indonesia by member 4219 A. Soesantio. *1613*

Wanted for exhibit: mint and used blocks of Silver Tax (RGs), Reds, Greens (RDs), RKs and others. Always buying revenue, newspaper and possession plate number pieces. A Beautiful RB31p/ EF NH block and many other revenue duplicates for sale/trade. Stephen A. Wittig, Box 2742, Springfield, MO 65801-2742. *1614*

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. *1615*

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1617

Second and Third Issue revenue documentaries wanted. Anything interesting or unusual. Documents, cancels, bisects, multiples etc. Mike Morrissey, Box 441, Worthington, OH 43085. *1618*

A Catalog of U.S. Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate by Michael Mahler. 284 pages, 8.5 x 11 inch hardbound, illustrated including 8 pages of color. Includes 8 page price guide supplement. \$45 postpaid, ARA members take 20% discount. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. *1619*

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Stritzinger: a mentor who reached out/from page 45

ciety for his many contributions to the promotion and understanding of state revenues. Likewise he received a round of resounding applause when President Ron Leshner presented him with what he referred to as his "25 year ++ membership pin" while attending PACIFIC 97.

Above all, Earl was a mentor who reached

out and touched so many, many collectors such as the late great E. L. Vanderford, Elbert Amsler Hubbard, Dr. Thill, Dr. Pruess, Michael Mahler, Ed Kettenbrink, Jr. and yes, even your author as well. His memory will live on within many of us with whom he has fostered the love for these most wonderful stamps, the classics.

A dedication

by an anonymous ARA member

Who is he?

He is unassuming, kind, caring, modest, understated, generous. He is a dedicated man, always willing to come up with fascinating stories and facts at meetings.

He regaled me with revenue narratives

from his passenger seat next to me as we drove to shows and gatherings. I am being mentored and I do not even know it.

He is Earl Stritzinger, a one-of-a-kind, a gem of a gentleman, now in heaven but watching all of us.

Let us lift a glass to Earl.

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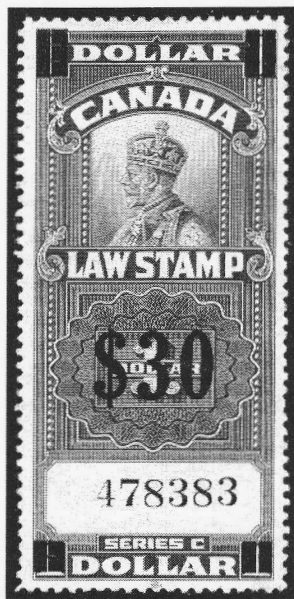
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