

The American Revenuer

IN THIS ISSUE:

- The case of Charles G. Francklyn and his perfin 52
Pay to the order of...: Joseph Carpenter's surface- 58
printed stamped paper essay
Discovery of the 4¢ Hostetter and Smith stamp 61
(RS132) on experimental silk paper
Mortgage madness 62

The perforated initials
on this stamp do not perforate a small piece of a passage
ticket on the reverse side. More,
inside, page 52.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MAY-JUNE 2001

Volume 55, Number 3
Whole Number 529

ARE YOU A COLLECTOR OF U.S. & WORLDWIDE STAMPS, COVERS & REVENUES?

AUCTION SCHEDULE

US & Worldwide Stamps & Postal History

Auction No. 282
July 25-26, 2001
Knights of Columbus Hall
Ridgefield Park, NJ
Auction No. 283
August 25-26, 2001
Official Stampshow Auction
Consignments now being accepted

We regularly offer Stamps, Revenues & Postal History in our renowned "Especially for Specialists"® Public Auctions.

AN INVITATION TO CONSIGN

Individual stamps, covers or collections for Public Auction or Private Treaty Sale

WE ALSO PURCHASE OUTRIGHT!

Contact us first describing your material. Include your address and phone numbers.

Catalog Subscriptions

1 Year with Realizations
1 Year Catalog Only
Sample with Realizations
Sample Catalog Only

N. America

\$10.00
\$7.50
\$1.50
\$1.00

Overseas

\$18.00
\$15.00
\$2.50
\$1.50

Jacques C. Schiff, Jr., Inc.

195 Main Street

Ridgefield Park, New Jersey 07660

201-641-5566 • from NYC 662-2777 • FAX 201-641-5705

Licensed and Bonded Auctioneers • Est. 1947



Let Us Help You With Your Special Collection

U.S. Revenues

- Revenue Proofs • Revenue Essays
- Reds & Greens • Wines
- Taxpays • Telegraphs
- State Revenues • Cinderellas
- Match & Medicine

**Want Lists Filled Promptly
Send for Our Current
Net Price Sale!**

We are serious BUYERS of the above
as well as Foreign Revenues!

GOLDEN PHILATELICS

Jack & Myrna Golden, ARA

P.O. Box 484

Cedarhurst, New York 11516

Phone (516) 791-1804

FAX (516) 791-7846

New !!! 2001 Canada Revenue Stamp Catalog

by E. S. J. van Dam

The definitive **full colour** catalog completely revised with
updated pricing. Expanded to 148 pages, spiral bound.

Includes:

**Canada & Provinces Revenue stamps
Telephone & Telegraph Franks
Duck & Wildlife Conservation stamps
POW Franks, etc.**

US\$18 postpaid, Overseas - US\$22.00 by Air Mail



order direct from the author
E.S.J. van Dam Ltd

revenue specialist since 1970

P.O. Box 300-A

Bridgenorth, Ont, Canada K0L 1H0

phone (705) 292-7013 fax (705) 292-6311

Email: esvandam@esjvandam.com

internet: www.esjvandam.com



WE BUY & SELL

all items listed in the

Canadian Revenue Stamp Catalog +Taxpays, Liquor stamps,
Tobacco stamps, Documents, etc., Foreign Revenues
Canada Semi Official Airmail stamps, covers, etc.

Why Stamp Insurance With Us?

ARA

members now have the advantage of being able to insure your valuable collections with the most experienced philatelic insurance provider in the world. **Collectibles Insurance Agency** has been selected as your official insurance provider because of our unblemished record of outstanding service and claims handling. But there's much more to it than that...

- **Personal Help With All Of Your Collectible Insurance Needs.** Have your collectibles risks personally analyzed by a true professional. Weekdays—even at night and on weekends—you can always reach **Dan Walker** with your collection insurance questions and problems. Discuss *anything*—locks, alarms, loss claims, the nature of your collection. **Collectibles Insurance Agency** has 32 years of dealing with collectors and their insurance needs. Best of all, our owner is here to help you 365 days of the year!
- **Consistent Claims Settlement.** If you've ever had a loss you know the importance of maintaining your stamp insurance with **CIA**. Our Claims Representative has settled our collector insurance claims since 1982. This kind of consistent, year-to-year claims handling is vital to you. The single most important factor in your stamp insurance is the fairness and expediency of how claims are handled when you experience a loss.

Special Note: We're also the official insurance provider for:
American First Day Cover Society
American Topical Association



Whether your collection contains some of the revenue world's great rarities or the most common issues, it deserves the fine, inexpensive protection we can provide.

It's easy!

Protect your collection with our inexpensive, easy-to-obtain insurance. Questions? Here you will always be able to talk to another stamp collector. Call, write, e-mail or fax us today—Or call us Toll Free today at 1-888-837-9537.

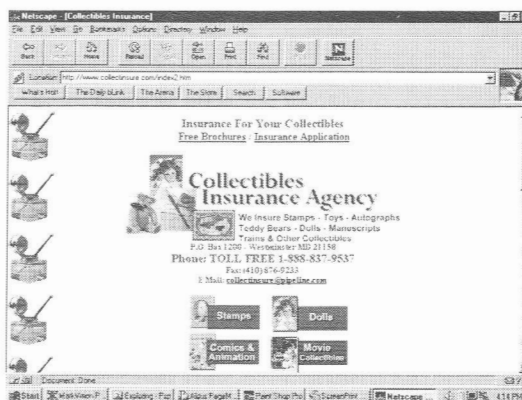
New!

NEW COVERAGES OFFERED!

Yes, we now offer you full burglary and theft coverage plus full exhibition and travel coverage. Also unattended auto up to \$60,000 or to the extent of your exhibition and travel coverage, whichever is greater. Just three more reasons you should keep your stamp insurance right where it is. **(Also: Do not let others mislead you. CIA's insurance carrier is authorized in all 50 states.)** These new coverages are only part of our new ability to be much more competitive than ever before. *Watch for additional coming news about the unique CIA insurance services.*



For the serious revenue collector, absolutely no philatelic insurance provider matches our 32-year record of service to our hobby. Not only is your stamp collection insurance perfectly safe with us—but our coverages and rates are 100% competitive.



THE CIA INTERNET WEBSITE. Our complete range of services, including insurance applications, appear at our colorful site on the World Wide Web.

Collectibles Insurance Agency



Official insurance provider for the American Revenue Association

P.O. Box 1200 • Westminster MD 21158
 Phone TOLL FREE: 1-888-837-9537
 Fax: (410) 876-9233
 E-Mail: collectinsure@pipeline.com
 Website: www.collectinsure.com

MICHAEL E. ALDRICH AUCTIONS

We offer quality United States Postage & United States Revenue Stamps.

Consignments are always welcomed. Look to our company for realizing great prices for your individual stamps. We offer a professional service and fully illustrated color catalog. Samples of our services are available with just a phone call or a web site visit.



Michael E. Aldrich Auctions, Inc.

P. O. Box 5089

Carefree, Arizona 85377

602-488-1616 Fax: 602-488-1684

e-mail: aldrich@az.rcmi.net

www.aldrichstamps.com



Black Diamond Mail Sale

This 7500+ lot minimum bid sale takes place 4 times a year and features worldwide material. You have probably seen our 6 page ad in Linn's you are missing out if you haven't received our catalog. We feature photos of numerous lots. Minimum bids begin at \$15 and there should be something for everyone. Watch for our collections and accumulations that we feature in each sale.

Black Diamond, P.O. Box 5089, Carefree, Arizona 85377

602-488-1616/Fax: 602-488-1684

e-mail: aldrich@az.rcmi.net

Web Site: www.aldrichstamps.com

The American Revenue Association

Meeting the needs of the fiscal philatelist for over 50 years

Board of Directors:

President: Eric Jackson, Box 728, Leesport, PA 19533-0728.
Phone 610-926-6200; e-mail: <ejackson@epix.net>.

Vice President: Eric J. Scott, 8728 Holiday Dr North, Indianapolis, IN 46260.

Immediate Past President: Ronald E. Leshner, Sr., Box 1663, Easton, MD 21601; e-mail: <revenueur@dmv.com>.

Representatives: Elected 1996 — Brian Bleckwenn, Kenneth Trettin and Scott Troutman. Elected 1998 — Martin Richardson, Richard Riley and Jerome Lurie.

Appointive Officers:

Secretary: Eric Jackson, Box 728, Leesport, PA 19533-0728.
Phone 610-926-6200; e-mail: <ejackson@epix.net>.

Treasurer: David Wenzelman, Box 598, Richton Park, IL 60471;
e-mail: <Dbwenzelmn@aol.com>.

Attorney: William Smiley, Box 361, Portage, WI 53901

Librarian: Chris Steenerson, Box 1818, Broomfield, CO 80038-1818; e-mail: <csteenerson@uswest.net>.

Auction Manager: Martin Richardson, Box 1574, Dayton, OH 45401. Phone 937-236-4058; e-mail: <martyr1@attglobal.net>.

Sales Circuit Manager—US: Paul Weidhaas, Box 1890, Manhattan, KS 66505-1890, e-mail: <pweidhaas@msn.com>.

Sales Circuit Manager—Foreign: T. G. Rehkop, Box 1013, Fenton, MO 63026.

Awards Chairman: Edward Tricomi, 39-39 57th Street, Woodside, NY 11377.

Representatives in other countries:

Belgium: Emile Van den Panhuyzen, Avenue des Lauriers
Cerises 14, 1950 Kraainem, Belgium

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada
K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21,
Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

Germany: Martin Erler, D-82055 Icking, Irschenhauser Str. 5,
Germany

India: A. M. Mollah, E-302, Gaurav Galaxy, Mira Road (East),
Maharashtra, Dist. Thane 401 107, India

Italy: Michele Caso, Casella Postale 14225, 00149 Roma Trullo,
Italy

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax.
68000, Mexico

Romania: Valentin Robu, Str Prof Ciortea no 1, Bl. H, sc. 2, ap.
18, 3400 Cluj - Napoca, ROMANIA

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd.,
London NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the President.)

THE AMERICAN REVENUER

The Journal of International Fiscal Philately

Volume 54, Number 3,

Whole Number 529, May-June 2001

Editor: Kenneth Trettin, Rockford, Iowa 50468-0056. Phone
641-756-3542 (no one else will answer) or 641-756-3680. FAX
641-756-3352. E-mail: <Hogman @Omnitelcom.com>.

Contributing Editor: Richard Riley, 24055 Paseo Del Lago,
257 Tower II, Laguna Hills, CA 92653. E-mail: <richard.riley
@worldnet.att.net>

**Direct inquiries regarding advertising rates, availability
and publication schedules to the Editor. Deadline for
September-October issue: August 1, 2001.**

In this issue:

The case of Charles G. Francklyn and his perfin	52
<i>Michael J. Morrissey</i>	
Pay to the order of... (29): Joseph Carpenter's	58
surface-printed stamped paper essay	
<i>Ben Czech</i>	
Discovery of the 4¢ Hostetter and Smith stamp.....	61
(RS132) on experimental silk paper	
<i>Andrew P. Ferry</i>	
Mortgage madness	62
<i>Gary Giroux</i>	
Russia tax stamp snafu spurs vodka-riot fear	63
Review: Civil War era stamp taxes in Idaho Territory: 63	
a geographical, historical and philatelic census of	
surviving revenue stamped documents, 1862-1872	
<i>Joe Ross</i>	
Review: History of the revenue stamps of Costa	64
Rica (1870-1970)	
<i>Kenneth Trettin</i>	
Review: Atalaya—summer 2001	64
New finds: Tobacco strips with roulettes	65
<i>Scott Troutman</i>	
India telegraph cancels: Bombay and Colombo	65
<i>Victor Kreloff</i>	
President's Letter	66
<i>Eric Jackson</i>	
Secretary's Report	66
Dropped: Non-Payment of Dues	67

Important note: A list of those members being dropped
for Non-Payment of Dues appears on page 67. Every-
one is encouraged to check this list for your name or that
of a friend. If it is, contact the Secretary immediately.

THE AMERICAN REVENUER (ISSN 0163-1608) is published six times per year (bimonthly) for the members of The American Revenue Association. Subscription only by membership, dues \$21 per year. Periodicals postage paid at Rockford, Iowa 50468 and at additional offices of entry. **Members** send your change of address to Eric Jackson, Secretary, Box 728, Leesport PA 19533-0728 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 2001 by The American Revenue Association. **POSTMASTER:** Send change of addresses to: The American Revenuer, ARA Secretary, Box 728, Leesport PA 19533-0728.

Printed in U.S.A. on Evergreen Matte  (50% Recycled, 15% Post-consumer Waste) with Soy based ink.

The case of Charles G. Francklyn and his perfin

by Michael J. Morrissey,
ARA

Perforated initials or insignia, commonly called PERFINs in philatelic circles, are made by a series of perforating pins arranged in a device in such a fashion as to form a design unique to the person or entity to which it belongs and once punched into the face of a stamp securely identifies that stamp as belonging to that user, thereby discouraging pilferage.

In Great Britain in the 1860s there were no such things as postal money orders and people often resorted to sending small sums of money through the mail in the form of unused

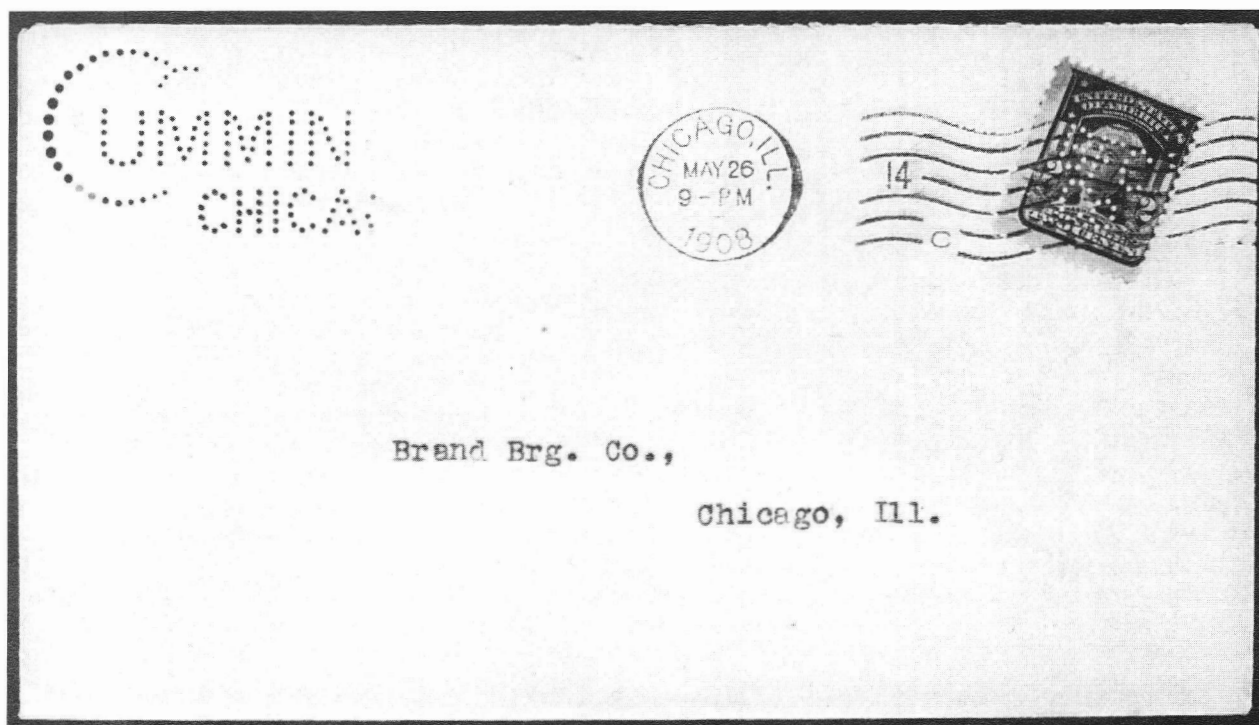
postage stamps. The British Post Office knew this and made a practice of buying back unused postage stamps from the public. This knowledge and the temptation that it engendered proved too great for some messengers and office clerks, who pilfered postage stamps from their employer's stocks and resold them to the post office, thereby supplementing their meager incomes. It must be remembered, in those days even a penny had real buying power. Sometime in the 1860s one Joseph Sloper made a proposal to the British Post for permission to perforate stamps with distinctive initials or designs for security purposes. Permission was slow in coming and some stamps were perfined and used without official permission.

The first Sloper perfins appeared in 1867 and were used by the London drapery firm of Copestake, Moore & Crampton. The indicia used were the letters S.C., which were the initials of a member of that firm. Sloper had jumped the gun in anticipation of having the



Figure 2. The author's discovery copy found with piece of passage ticket, \$3 Third Issue, Scott R147.

Figure 1. The B. F. Cummins Co. cover bearing a perfined copy of the 1903 definitive used May 26, 1908, from Chicago. This is the second oldest U.S. postal perfin usage recorded. Courtesy Paul H. Gault.



scheme approved. He was wrong and the British Post was quite angry.

However, in the wake of a major theft of postage, Sloper's compelling arguments and the backing of large postal consumers, the postal authorities relented and perfins were officially sanctioned in 1868. Slope held the patent on the stamp security perforator and initially would supply the stamps to the users perfinned to order on a contract basis. This way he controlled the use of the device and thereby the profits. He decided that he could make more money doing it this way than by selling the perforator and allowing the individual firm to do the job themselves. Sloper did quite well until 1872 when his British patent expired. After that his competitors cut heavily into his business.

Perfins caught on quickly however in other parts of the world. Belgium approved their use in 1872 and in 1878 Denmark, France, Germany and Switzerland followed. It was not until May 7, 1908, however, that perfins were finally sanctioned by the United States Post Office Department.

The first American postal perfins were made on a device manufactured by the B.F. Cummins Company of Chicago, Illinois. Figure 1 illustrates a Cummins covers bearing both their perforated corner card and a 2¢ carmine postage stamp of the 1903 issue (Scott 319) bearing the perfinned letters BFC/Co. in two lines. The May 26, 1908, date in the cancellation represents the second earliest recorded usage of a perfinned postage stamp in the United States.

Having reviewed the history of the perfin and the earliest use on postage stamps in the United States, the question arises, what is the earliest recorded use of a perfin security device on a U.S. revenue stamp? It is the purpose of this article is to answer that question.

About five or so years ago I acquired a \$3



Figure 3. The C. G. Francklyn perfin design.

Third Issue documentary stamp (Scott R147) illustrated herein as Figure 2. I was amazed that it bore set of perforated initials C G F being in overall size about 23 ½ mm long by 8 mm high. (See Figure 3.)

The perforation holes were the same size

Figure 4. The C. G. Francklyn double-oval ribbon cancel known thus far only in blue. This tracing was made from the \$2 Mortgage, Scott R82c, shown in Figure 5.



as the gauge 12 perforations used by the Philadelphia printer Joseph R. Carpenter which produced the stamp itself. Fortunately there was also a reasonably well-struck blue, double oval ribbon-dater cancellation reading: C.G. FRANKLYN / MAY / 21 1872 / 4 BOWLING GREEN, N.Y. Figure 4 illustrates the cancel traced from the \$2 Mortgage (Scott R82c) shown in Figure 5 which was without perfin. A piece of paper clung to the reverse of the stamp that gave every indication of being a piece of the original document. This piece of document, however, was not perforated. If it was indeed a piece of the original document it would prove beyond any doubt that rather than being a mere punch cancellation that the perforated initials were a true security device.

If this was the case, then it would predate the first U.S. postal perfin by 36 years and would have been only 5 years after the Sloper experiment in Great Britain.

Carefully, I soaked the paper away from the stamp to reveal what is shown herewith in Figure



Figure 5. \$2 Mortgage bearing well-struck Francklyn cancel. Note: no perfin and no cut cancel. This represents the earliest Francklyn cancel recorded by the author.

Figure 6. The piece of Cunard Line passage ticket found on the back of the stamp illustrated in Figure 2.



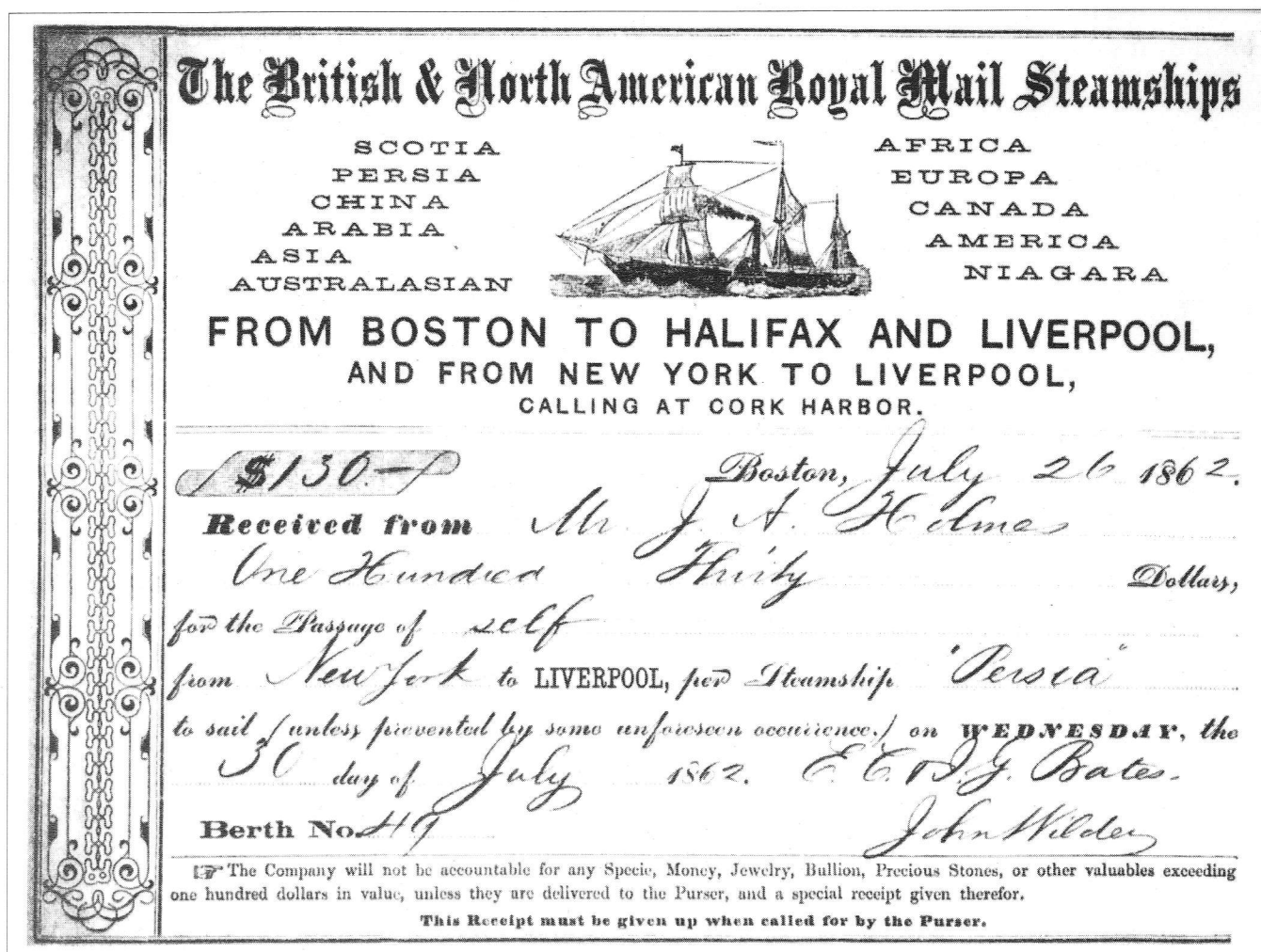


Figure 7. 1862 Cunard passage ticket used shortly before the imposition of the Civil War stamp tax. The piece of ticket in Figure 6 came from a ticket that probably looked much like this.



6. Clearly it was a piece of a passage ticket of the Cunard Steamship Line. The ticket was printed in red (Cunard) and navy blue (The British ...) on white paper and was the thickness of slick heavy-weight stationery of the period. Figure 7 shows a Cunard ticket issued in 1862 shortly before the imposition of the Civil War revenue stamp tax. Note that the actual corporate name was The British and North American Mail Steamship Company, a rather grandiose title. Is it any wonder that it was usually referred

Figure 8. (Far left) Francklyn perfin placed horizontally on \$2 Third Issue, Scott R145. Cancel dated FEB 25 1872. Figure 9. (Near left) A \$2 Third Issue bearing perfin and cancel dated APR 17 1872.

SHIPPING.

CUNARD LINE.

THE BRITISH AND NORTH AMERICAN
ROYAL MAIL STEAM-SHIPS,
BETWEEN NEW-YORK AND LIVERPOOL,
CALLING AT CORK HARBOR,
FROM NEW-YORK.

CHINA.....Wednesday, April 17, '72
RUSSIA.....Wednesday, April 24, '72
CUBA.....Wednesday, May 1, '72
SCOTIA.....Wednesday, May 8, '72
JAVA.....Wednesday, May 15, '72
CALABRIA.....Saturday, April 20, '72
ABYSSINIA.....Saturday, April 27, '72
BATAVIA.....Saturday, May 4, '72
ALGERIA.....Saturday, May 11, '72
PARTHIA.....Saturday, May 18, '72
and every following WEDNESDAY and SATURDAY
from New-York.

RATES OF PASSAGE.
Cabin, \$80, \$100 and \$130, gold, according to accom-
modation.

Tickets to Paris, \$15, gold, additional.
Return tickets on favorable terms.

Steerage.....\$30, currency.
Steerage tickets from Liverpool and Queenstown
and all parts of Europe at lowest rates.

Through Bills of Lading given for Belfast, Glasgow,
Havre, Antwerp, and other ports on the Continent,
and for Mediterranean ports.

For freight and cabin passage apply at the Com-
pany's Office, No. 4 Bowling-green.

For steerage passage at No. 111 Broadway, Trinity
Building. CHAS. G. FRANCKLYN, Agent.

PASSENGERS PER STEAM-SHIP
CHINA embark from the Cunard Wharf, foot of
Grand-st., Jersey City, at 1 P. M. on WEDNESDAY,
April 17.
CHAS. G. FRANCKLYN,
No. 4 Bowling-green, New-York.

can be found in the law, regulations or deci-
sions of the time. In all likelihood no permis-
sion was sought and the usage probably
never came to the attention of any revenue
collector or other official. Within months of
the dates on the perfinned stamps all of the
documentary taxes, save the Bank Check
tax, were repealed and at that point the issue
would have become moot.

Other Francklyn cancellations have been
noted in Table I. Inasmuch as no perfin has
been found earlier than February 25, 1872,
and a Francklyn cancel is known on a stamp
without perfin as late as January 16, 1872, it
seems safe to assume that the perfin came
into use between those two dates. Perhaps
this window can be narrowed a bit if readers
of this piece will refer to their collections and
report their findings in print.

All of the Francklyn cancellations found

Figure 10. Cunard Line shipping notice as it ap-
peared in the April 17, 1872, edition of the New York
Times.

to merely as the Cunard Line?

It is not presently known whether the
Commissioner of Internal Revenue gave offi-
cial sanction to this perfin as no reference

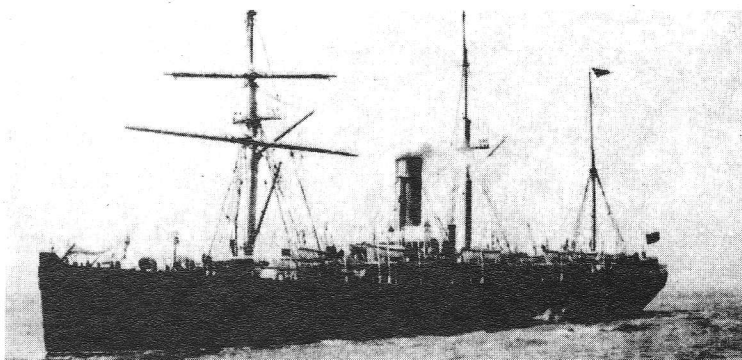


Figure 11.
Photograph of
Cunard
steamer S.S.
Bothnia, circa
1874.

Table I

Known Francklyn cancellations

Face Value	Description	Scott Catalog	Cancel Date	Colorless Cut Cancel	Face Perfin	Back Perfin
\$2	Mortgage	R82c	Apr. 16, 1870			
\$2	Conveyance	R81c	May 4, 1871	●		
\$3	2 nd Issue	R125	Nov. 6, 1871	●		
\$3	2 nd Issue	R125	Nov. 7, 1871	●		
\$2	2 nd Issue	R123	Dec. 4, 1871	●		
\$2	2 nd Issue	R123	Jan. 6, 1872	●		
\$2	2 nd Issue	R125	Jan. 11, 1872	●		
\$2	2 nd issue	R123	Jan. 16, 1872	●		
\$2	3 rd Issue	R145	Feb. 25, 1872	●	●	
\$2	3 rd Issue	R145	Apr. 17, 1872	●	●	
\$3	3 rd Issue	R147	May 21, 1872	●	●	
\$3	3 rd Issue	R147	Unknown	Unknown		●

ESTABLISHED 1840.

1876. CUNARD LINE. 1876.

NOTICE.

With the view of diminishing the chances of Collision, the Steamers of this Line take a specified course for all seasons of the year.

On the Outward Passage from Queenstown to New York or Boston, crossing Meridian of 50 at 43 Lat., or nothing to the North of 43.

On the Homeward Passage, crossing the Meridian of 50 at 42 Lat., or nothing to the North of 42.

THE BRITISH AND NORTH AMERICAN

Royal Mail Steamships

BETWEEN

LIVERPOOL, BOSTON, AND NEW YORK,

Calling at Cork Harbor.

THREE SAILINGS EVERY WEEK.

ABYSSINIA,	BOTHNIA,	JAVA,	OLYMPUS,	SAMARIA,	SYBERIA,
ALEPPO,	CALABRIA,	KEDAR,	PALMYRA,	SARAGOSSA,	SIDON,
ALGERIA,	CHINA,	MAITA,	PARTHA,	SCOTIA,	TARPA,
ATLAS,	CUBA,	MARATHON,	RUSSIA,	SCYTHIA,	TRINIDAD.
BATAVIA,	REOLA,	MOROCCO,			

RATES OF PASSAGE.

From Liverpool to New York or Boston.

By Steamers not Carrying Steerage.

First Class,	£25
Second Class,	18

By Steamers Carrying Steerage.

First Class,	15, 17 and 21 Guineas,
------------------------	------------------------

According to Accommodation.

From New York or Boston to Liverpool.

First Class, \$80, \$100 and \$130, Gold

According to Accommodation.

Return Tickets issued on favorable Terms.

Children between two and twelve years of age, half fare.

Tickets to Paris, \$15 Gold, additional.

Steerage Passengers at very low rates.

Passengers Booked to and from all parts of Europe at Very Low Rates.

EUROPEAN AGENCIES.

D. & O. MAC IVER.....8 Water St., Liverpool	WILLIAM CUNARD.....Halifax, Nova Scotia
D. & O. MAC IVER.....Fitzpatrick's Quay, Queenstown	FORBES & LOWNSBROUGH.....Toronto, Canada
D. & O. MAC IVER, 6 St. Helen's Place, Bishopsgate St., and 28 Pall Mall, London.	JAMES ALEXANDER.....99 State St., Boston
G. & J. BURNS.....39 Jamaica St., Glasgow	JAMES HOGAN.....339 Chestnut St., Philadelphia
G. & J. BURNS.....Baltic St., Dundee	P. H. DU VERNET.....Cor. Clark & Randolph Sts., Chicago, Ill.
BURNS & MAC IVER.....12 Place de la Bourse, Paris	CRUMB & BASLINGTON.....Cleveland, Ohio
BURNS & MAC IVER.....22 Quai d'Orleans, Havre	H. MATTSON & CO.....St. Paul, Minn.
J. HARTMAN & CO.....Antwerp	

CHARLES G. FRANCKLYN,

4 Bowling Green, NEW YORK.

Figure 12. 1876 Cunard advertisement.

by the author thus far are on stamps denominated either \$2 or \$3. This should not be considered unusual. The rates on passage tickets applied to voyages from the United States to any foreign port with the exception of those situated in British North America. The rates originally enacted in 1864 still applied in 1871-2 and were as follows:

Ticket Price up to \$35.00 \$.50
Over \$35.00 to \$50.00 \$1.00
Each added \$50.00 or fraction \$1.00

It was also possible to book the passage of more than one person on a single ticket.

Figure 10 is a Cunard Line advertisement which appeared in the New York Times on April 17, 1872.

The cabin rates from New York to Liverpool were \$80 (tax \$2), \$100 (tax \$2) and \$130 (tax \$3) in gold according to the nature of the cabin's size and amenities. Tickets to Paris were an additional \$15. Note that steerage passages were \$30 and could only be purchased at 111 Broadway in the Trinity Building, due north of the Bowling Green offices. Steerage were inferior accommodations deep below cabin decks, so named because they were near the operational decks with all the noise and lack of clean air or sunlight. It becomes clear that Cunard did not want the less desirable steerage passengers appearing at the posh, upscale Bowling Green cabin and freight agency offices. (See Figures 13 and 14.)

Just where did Francklyn get his perfin-making device? Assuming the perforating was done in-house and not contracted out, he may have acquired a Sloper device. This is probably a safe bet for if there were a person doing security perforating stamps



Figure 14. Row of shipping agency offices at Bowling Green and State Street as they appeared in the nineteenth century. The arrow identifies No. 4 where the Cunard agency was located for many years.

on a contract basis one would expect to see many more and varied devices on the revenue stamps of the era. This is just not the case. Sloper applied for an American patent for a perforating machine on February 6, 1874. (See Figures 15 and 16.) This may be the same device for which his British patent had expired in 1872. In any case it appears that Francklyn acquired a Sloper security perforator or a clone thereof. Inasmuch as neither the Boston ticket agency operated by James Alexander, the Philadelphia agency operated by James Hogan, the Cleveland agency operated by Crumb & Baslington nor the Chicago agency operated by P.H. Du Vernet used a perfin security device on its revenue stamps, we must conclude that the concept was born not with the Cunard Line but with Francklyn himself. Exactly what the inspiration was we may never know. Perhaps it was a theft of his stamps. In any case Charles G. Francklyn must go down in philatelic history as the father of the perfin in the United States.

Francklyn/page 60



Figure 13. Bowling Green looking south, circa 1898. The Cunard agency building is the one at left with the horse and wagon in front.

Figure 15. Page 1 of Sloper U.S. patent drawing.

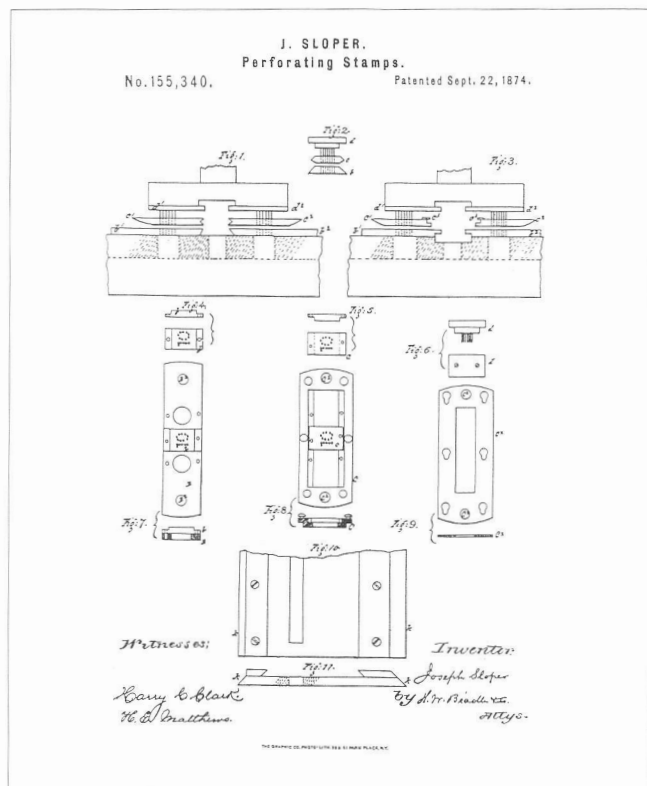
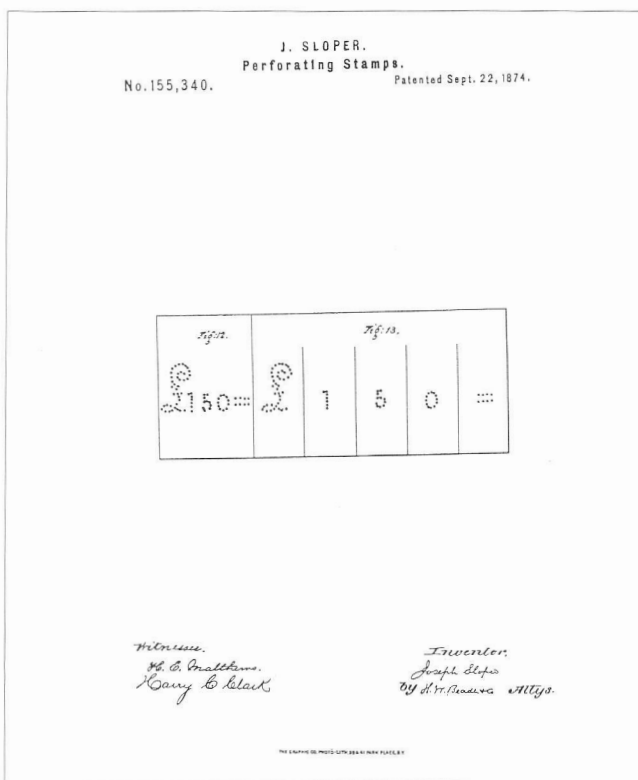
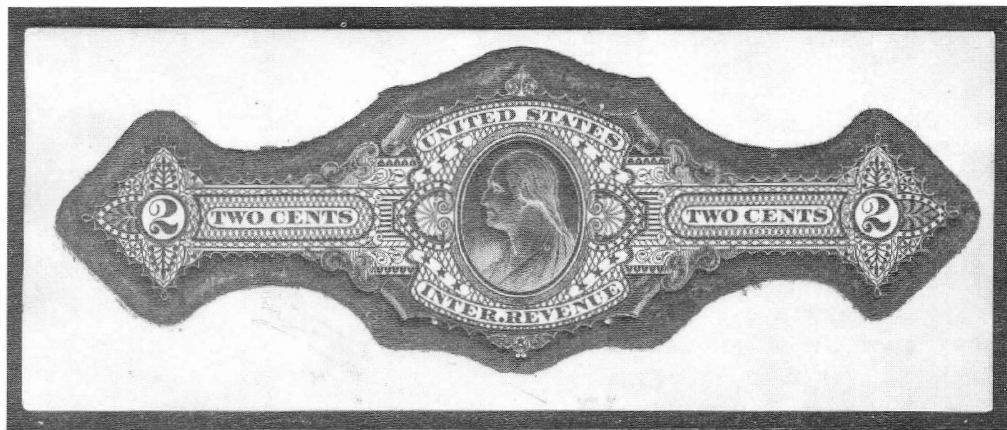


Figure 16. Page 2 of Sloper U.S. patent drawing.



Joseph Carpenter's surface-printed stamped paper essay

The Carpenter essay designated by Turner as number 232.



by Ben Czech, ARA

Carpenter's stamped paper essay

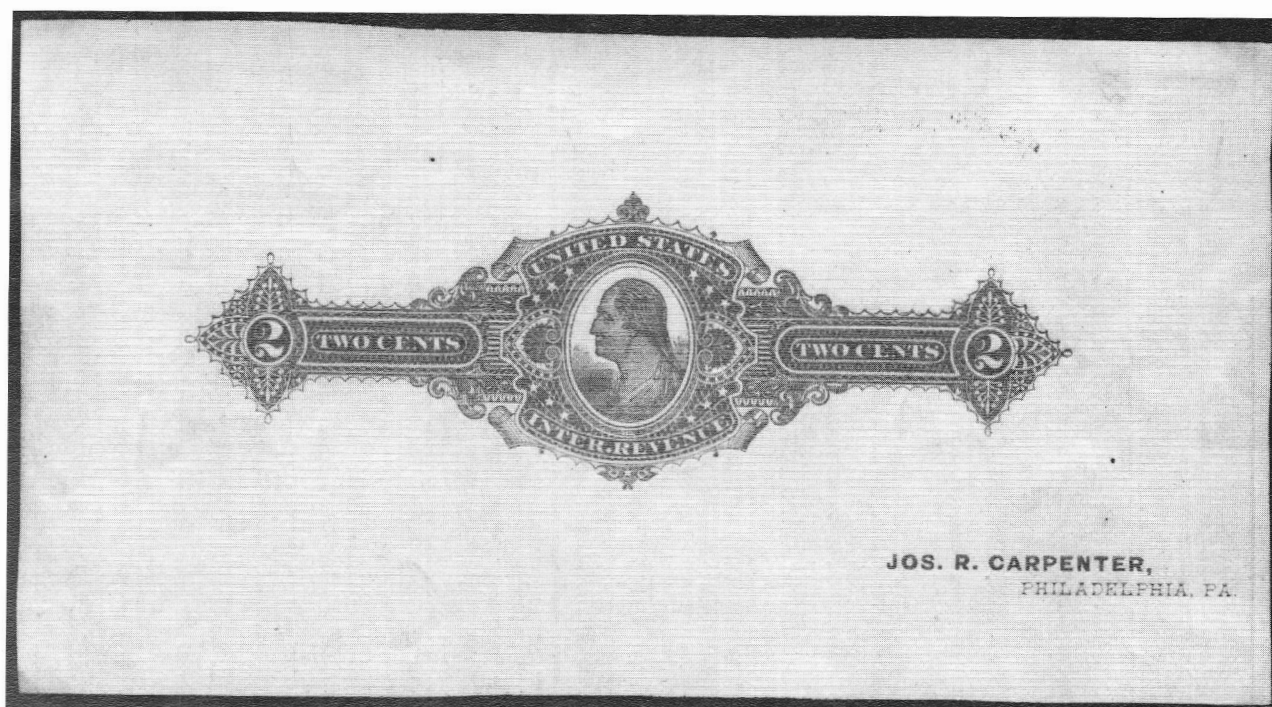
The existence of two versions of a typographed essay from the Joseph Carpenter firm has certainly been known for a long time. Even before the publication of Turner's monumental work on revenue proofs and essays (1974), there were relatively frequent offerings of the version of the essay surrounded with a colored embossed ridge printed on card (Turner's essay 232). The printing of this version of the essay, as we shall see, was not done by the Carpenter firm nor even during the lifetime of that venerable firm.

From both historical and philatelic points of view the more important version of the Carpenter essays is Turner's essay 233. The two essays (Turner's 232 and 233) are inversions of each other; what is white space on the one is colored on the other and vice versa. The most likely period for the development of essay 233 is the time at which the Carpenter firm was submitting a design to the Bureau of Internal Revenue to begin printing stamped paper by letter press. Carpenter's first three designs, I, H and J, approved in that order, were printed from engraved

plates. Carpenter's first typographed design (Type K) was approved on August 23, 1873. Immediately prior to this time, the type J designs (both with and without the background around Washington's head), were the workhorses for the stamped paper printed by Carpenter, although the H design remained both available and in use.

The overall design of essay 233 measures 118 mm in the horizontal direction compared to only 102 mm for the type J, to which it bears a resemblance. It is tempting to think the typographed essay was produced while the J design was current. A careful look at the central oval and head of Washington reveals that this central part of the essay was used later in the type L design of Carpenter. So it is tempting to conclude that the essay was produced prior to the approval of the L die.

Another observation points to the essay having been produced during the period of usage of the J type and prior to the introduction of types K and L. Each of the early engraved types were larger than its immediate predecessor. The type H was in direct response to a request by Internal Revenue to make a larger design to replace the I types. The J types were larger than the H type. The



The Carpenter essay designated by Turner as number 233.

introduction of the typographed types K and L show a progression in just the opposite direction, L is smaller than the earlier K. In terms of size the essay fits very nicely between J and K in a crescendo and decrescendo of design sizes.

It has been noted that a number of the copies of the essay have been damaged by chemicals. The Carpenter firm was engaged in experimentation to thwart reusers of the first issue adhesive stamps. These various first issue experimental pieces are believed to have been produced in the 1869–1871 period, just prior to the issuance of the second issue documentary and the first separate proprietary issues both printed on Wilcox's Chameleon paper designed to thwart those who attempted to remove cancels for subsequent reuse. If this experimentation was going on in 1871, that would fit in very well with a scenario that this essay was produced about the time of the development of the type J designs, since the earliest recorded usages for the type J design are January, 1872.

Essay 233 has been listed in a multitude of shades: pale blue, brown, pale brown, gray, greenish gray, orange, rose, and pale violet, a harbinger, perhaps, that Carpenter contemplated offering surface-printed stamped paper in a rainbow of colors. The list of colors in which the essay was printed does not exactly

match either the colors named on the cover of a salesman's sample book of type K and L checks (buff, pearl, pink, blue, and green) produced by the Carpenter firm or the rainbow of colors of type K and L in the current Scott listing: gray, orange, brown, red, red violet, olive, pale olive, blue, turquoise, and green. Nevertheless, the wide range of colors in which the essay was printed is also suggestive that the essay was produced prior to the approval of K and L. It seems likely that the Joseph Carpenter firm produced essay 233 in the early 1870s.

Reprints for the philatelist

The other version of the essay mentioned above is Turner's essay 232 printed on heavy card. One notes the similarity of the heavy card on both this essay and the state arms essays; it is believed that both the state arms and these stamped paper essays were produced shortly after the turn of the century by Ernest Schernikow. As such, the versions on cardboard were samples printed long after they had been considered as a possible design for revenue stamps. Collectors would be well advised to call them the Shernikow reprints. Turner (1974) reported that the stamped paper essay reprints on cardboard were produced in five colors in the following

Carpenter/next page



Fiscali number 34, the *Bollettino dell' Afiscal*—Associazione Fiscalisti has now arrived. The current issue includes a short article by Michael Caso on the rare Italian consular stamps of Umberto I. An illustrated discussion follows of the minor differences between the first and second issues of the 1936 autotransporti stamps by Benedetti. This issue also contains the concluding revised listing of carta bollata, stamped paper, by Caso and Pilutti.

In a letter to the editor, Marco Lovati draws a distinction between fiscal stamps whose revenue is destined to the state for general expenses and stamps, although compulsory, that provide revenue to public institutions for provident and assistance purposes. Examples are drawn from what are generally considered Italian revenue stamps. The issue contains brief chronicle of new finds and concludes with a review of *Numeri di tavola—La numerazione della tavole da stampa della carte-valori postali italiani* by Bruno Crevato-Selvaggi. Included as a separate insert was an index to *Fiscali* numbers 1 through 30.

Fiscali is published bililngually in Italian and English, in parrallel columns on the page. For subscription information contact the Editor, Michele Caso, C.P. 14225, 00149 Roma Trullo RM, Italy.

Richard F. Riley

Carpenter/from previous page

quantities: Blue 250, Brown 50, Dark brown 50, Dark green 50 and Blue green 50. From the quantities printed, it would appear that they were prepared for sale in a limited philatelic market. Their continued limited appeal to serious students of stamped paper reflects their philatelically inspired origin.

References

Turner, G. T. *Essays and Proofs of United States Internal Revenue Stamps*. Arlington, MA: Bureau Issues Association, Inc., 1974.

Francklyn: first to use perfins on U.S. revenue stamps/from page 57

Bibliography

- Anuta, M. J. *Ships of Our Ancestors*. Menomonee, MI: Ships of Our Ancestors, Inc., 1993. Reprinted Baltimore, MD: Genealogical Publishing Co., Inc., 1993 and 1996.
- Browning, J. H. *From New York City, Yesterday and Today*. Connecticut: Corsair Publications, Inc., 1990.
- Hyde, F. E. *Cunard and the North Atlantic, 1840-1973, A History of Shipping and Financial Management*. London and Basingstoke: The Macmillan Press, Ltd., 1975. Reprinted Atlantic Highlands, NY: Humanities Press, 1975.
- King, M., Ed. *Kings Handbook of New York City*, N.Y. New York City, NY: Moses

- King, 1893.
- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz & Sons, 1988.
- McKee, R. and B. Tomkins, Compilers and Eds. *The Perfins of Great Britain: A Catalog-Album*. Harvey Tilles, 1975.
- The Monitor Guide to Post Offices and Railroad Stations in the United States and Canada*. New York City: E. W. Bullinger, 1876.
- Randall, John M. *Catalog of United States Perfins*. The Perfins Club, 1998.
- Spaulding, Chuck. New catalog of U.S. perforated revenues: a progress report. *The American Revenue* 2000 November-December; 54:126.

Discovery of the 4¢ Hostetter and Smith stamp (RS132) on experimental silk paper



by Andrew P. Ferry, ARA

The 4¢ black Hostetter and Smith stamp was first issued on January 23, 1863. It was last issued on February 26, 1883 (Toppan, Deats and Holland, 1899). Although a combined total of 17,670,125 of these stamps was issued, most of those that remain have faults resulting from the manner in which these narrow strips were used. The bottle's contents were secured by a cork stopper that was then covered with a thick foil seal. A Hostetter and Smith stamp was then affixed over the top of the seal and, by extension, to the adjacent part of the bottle neck (Weidhaas, 1990).

Having been in use from 1863-1883, the stamp is well known to collectors on old, silk, pink and watermarked papers. But it has not been described on experimental silk paper, and is not listed in the Scott catalog as so occurring (Holcombe, 1939, 1956; Ferry, 1990). The stamp shown in the accompanying figure is printed on experimental silk paper.

It had been purchased by Morton D. Joyce many years ago, but the presence of experimental silk fibers was overlooked and the stamp was always regarded as being printed on old paper. Because of its condition, this stamp was not one of the items selected for individual lotting in the auction of the Joyce Match and Medicine collection that was held in September of 1991. Rather, this unrecognized example of the 4¢ Hostetter and Smith stamp printed on experimental silk paper was relegated to a balance lot where it remained until just several months ago.

Although this stamp is a good example of a printing on experimental silk paper, in view of the circumstances I decided to send it to the American Philatelic Society's expertizing service for another opinion. After examining the stamp, the members of the committee

agreed (APS Certificate No. 130813; February 5, 2001) that the stamp is genuine and that it is printed on experimental silk paper.

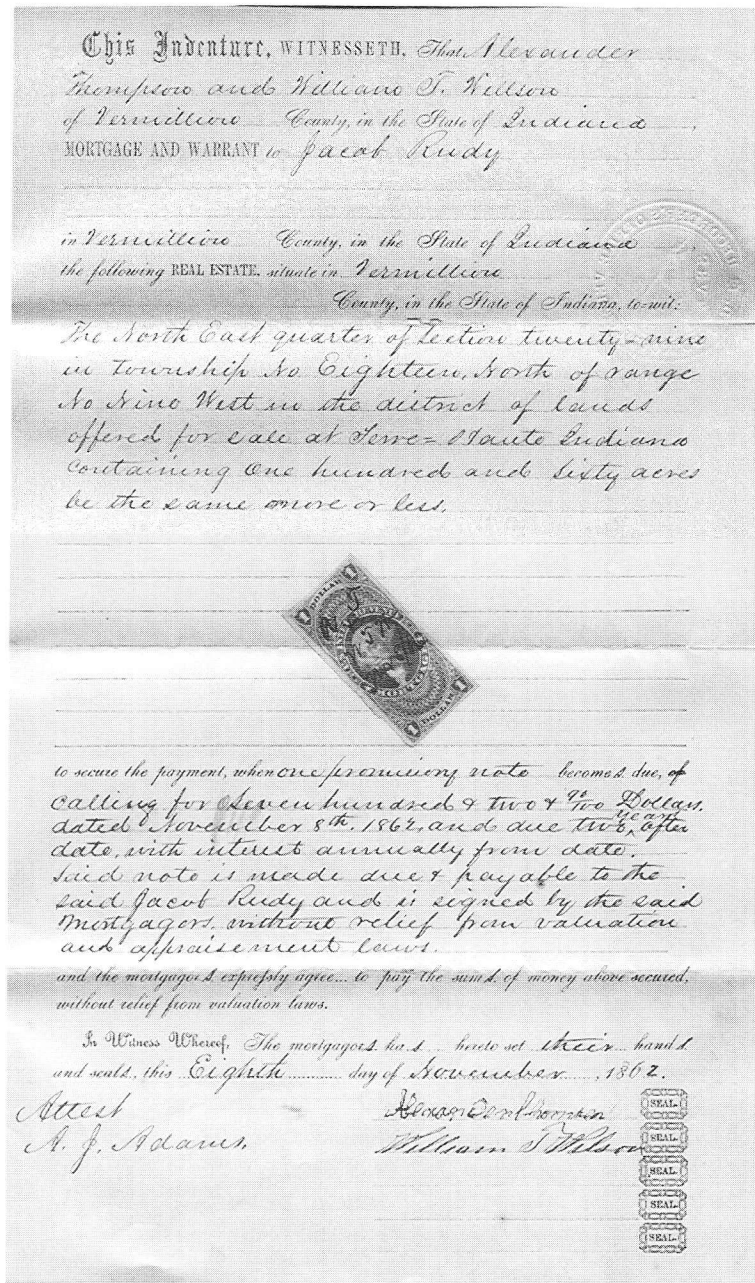
Similar discoveries have been made in the past decade (e.g., Ferry 1992 and Weidhaas, 2000, 2001), suggesting thereby that when evaluating the back of a stamp the collector or dealer should maintain a spirit of inquiry that extends beyond a search for hinge remnants or small thins.

References

- Ferry, A. P. Hostetter's Bitters, the Firm's Facsimile Labels and the Panama Canal. *The American Revenuer* 1990 March; 44:63-73 (passim).
- Ferry, A. P. Discovery of J. C. Ayer & Co. Four Cents Blue Die Cut Stamp (RS9) on Experimental Silk Paper. *The American Revenuer* 1992 March; 46:47.
- Holcombe, H. W. Hostetter & Smith. *Weekly Philatelic Gossip* 1939 August 19; 28:620-621, 634.
- Holcombe, H. W. Hostetter Company. *Weekly Philatelic Gossip* 1956 May 26; 62:402-403.
- Toppan, G. L., H. E. Deats and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States Including the Private Die Proprietary Stamps*. Boston: Boston Philatelic Society, 1899:262-263.
- Weidhaas, P. Tax Stamp Usage Shown on the Wreckage of the Steamboat *Bertrand*. *The American Revenuer* 1990 May; 44:112-119 (passim).
- Weidhaas, P. 2¢ green Dr. Kennedy U. S. private die proprietary revenue stamp found on experimental silk paper. *The American Revenuer* 2000 September-October; 54:115.
- Weidhaas, P. George W. Laird U. S. private die proprietary revenue stamp found on experimental silk paper. *The American Revenuer* 2001 January-February; 55:7.

Scott RS132
on experimen-
tal silk paper.

Mortgage madness



Page 1 of Mortgage Document

by Gary Giroux, ARA

I bought what appeared to be a gem at a local stamp show: a partially printed Civil War-era Indiana mortgage document in the amount of \$702.90, stamped with a \$1 imperforate Mortgage. What made it especially striking was the date, November 8, 1862—obligatory matching use (OMU) and extremely early. The manuscript initials of the

two mortgagors (Alexander Thompson and William T. Wilson) and date, "Nov 8/62," were correctly placed on the stamp.

On to the research, using the two most useful references, *The Boston Revenue Book* and Mike Mahler's *A Catalog of US Revenue-Stamped Documents*. Mike's discussion on mortgages suggested that the document was all I had hoped it would be. The 1862 mortgage rates were in effect only until March 3, 1863, barely five months. Early matching use (EMU) documents with the \$1 rate (mortgages over \$500 to \$1,000) had a rarity of 8 (6–10 known documents). In his "Notable Examples," only a single OMU was described, a St. Louis mortgage of \$35,000 with a \$15 Mortgage imperforate and a \$10 imperforate pair. So it appeared that my document was one of only a few mortgage OMUs and likely the earliest known use (EKU) for the \$1 Mortgage. Fantastic!

But Mahler suggested that the stamps on the \$35,000 St. Louis mortgage could not have been affixed on the December 19, 1862, date, since the stamps were first delivered to stamp agent William Kemble on December 18, 1862. Since the mortgage was recorded in January 1863, that was the most likely time when the stamps were affixed.

Uh oh. My document was dated much earlier, November 8, 1862. On to *The Boston Revenue Book*. Super bah! The \$1 Mortgage was first printed November 26, 1862, and first delivered December 4, 1862. That is delivery to the Philadelphia agent. The stamps would still have to be shipped to Indiana. A total of 112,334 of the \$1 Mortgage stamps were issued, with 5,796 being imperforates.

So the stamp appeared to have been applied later and backdated. Including the stamp, there are four dates on the document, all November 8, 1862. That includes the date it was recorded by A. J. Adams, complete with the recorder's seal.

An emergency e-mail to Mike Mahler shed no additional light. He pointed out that the most likely stamp date would be when the document was recorded. But in this case, that also was November 8, 1862. As he stated: "An interesting exception to the above rule. Someone was very careful."

So what happened? Two possibilities exist. The most likely is that the stamp was affixed later, when the stamps became available, and backdated (probably in December 1862). Alternatively, the dates listed in *The Boston Revenue Book* are incorrect. However, the information came directly from the Butler and Carpenter files, the engravers and printers of the First Issue stamps.

Thus, a backdated revenue stamp is the likely explanation. Another dilemma is how to characterize this document. It would seem to be both an OMU and ECU for this stamp. However, is that description meaningful

when no stamps were available when the document was completed and recorded?

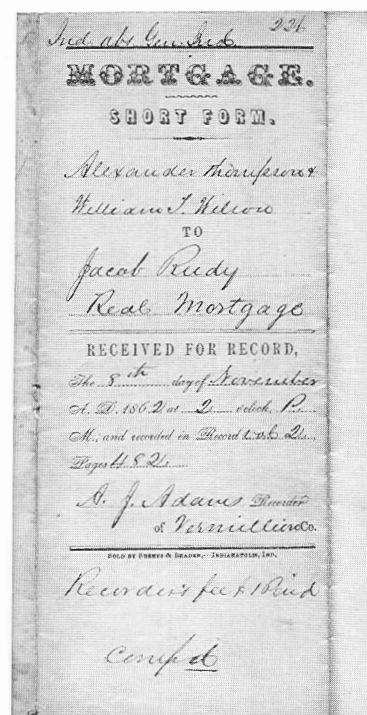
Any reader comments would be greatly appreciated on this dilemma. Is it certain that the stamp was backdated and how should this document be categorized?

Acknowledgments: Thanks to Mike Mahler for his assistance on this document.

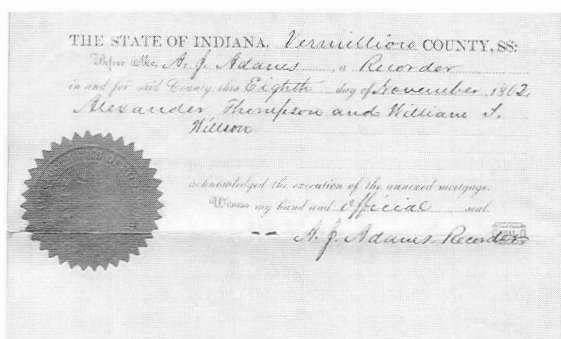
References:

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

Toppan, G., H. Deats, & A. Holland, *An Historical Reference List of the Revenue Stamps of the United States*. Boston: Boston Philatelic Society, 1899; reprinted as *The Boston Revenue Book*. Pacific Palisades, CA: Castenholz and Sons, 1990.



Mortgage Document "Cover"



Page 2 of Mortgage Document, showing Recording (dated Nov. 8, 1862)

[This appeared in our local paper, *The Reading Eagle*, on June 5, 2001. Eric Jackson]

Moscow - A vodka riot?

Leading Russian distilleries have halted vodka production after the government ordered them to use new official stamps in an effort to stem bootlegging and bring in more tax revenue - but failed to supply the stamps.

Warehouse supplies of vodka are expected

to run out in a week, alcohol producers said.

"If it continues, we will get a vodka riot," a vodka marketing director was quoted by the Moscow Times as saying.

A standard one-pint bottle of vodka in Russia costs from \$1.21 to \$5.17. Russia's National Alcohol Association estimates that for every day that the liquor industry is idle, the government loses \$4.7 million in uncollected taxes.

Russia tax stamp snafu spurs vodka-riot fear

Civil War Era Stamp Taxes in Idaho Territory: A Geographical, Historical and Philatelic Census of Surviving Revenue-Stamped Documents, 1863-1872. ISBN 0-9677307-9-1 Michael Mahler, 128pp, comb bound, with color plates. Available from the

author for \$45.00. (Michael Mahler 2721 2nd Street #211 Santa Monica, CA 90405)

It should be noted that Michael Mahler has done another wonderful in-depth study of the Civil War era tax stamps in Idaho. His monograph focuses on stamped documents from

Literature in review

the Idaho Territory. He provides a census of scarce revenue documents and maps of seven regions where early Idaho gold rushes occurred.

There is no scarcity or pricing guide for these documents. Most of the illustrations have been annotated with historical details/comments. The documents, in full color, and the maps occupy some 80 pages. The appendix is a commentary on Confederate Idaho which includes many photographs of famous individuals, sketches of mines and town views some courtesy of the Idaho Historical Society.

The author has drawn upon the writings of H.H. Bancroft in setting the political situation in the territory during 1863-64. There are excerpts from Governor David Ballard on Idaho's rebels. There are stories and characters

of this wild west Territory of Idaho that come to life in the pages, one example is Sumner Pinkham, first sheriff of Boise County and his demise at that gun of the gambler Ferdinand Patterson. Truly a historical look at revenue stamps usage in Idaho 1863-1872.

Mike followed my style of doing it at home on his own computer, scanner and printer. He provided me a copy at WESTPEX in May this year from the first run printed. We had occasionally discussed the technical aspects of his project at various stages. It is a "print on demand" leaving no boat anchors in the closet or unpaid printers bills on the desk. The improvement of computers/printers has really enhanced desk top publishing.

Joe Ross

History of the Revenue Stamps of Costa Rica (1870-1970) by Alvaro Bonilla Lara (ISBN 0-0645246-3-2). 232 + x pages, 8 1/2 x 11 inches, perfect bound, card cover, unpriced, illustrated. Published by The Society of Costa Rica Collectors (Box 14831, Baton Rouge LA 70808) for \$30.00 to non-members, \$18.00 for members, plus shipping (\$1.75 in the U.S.). (Note: Until December 31, 2001, the publisher has extended the member price to members of the ARA.)

Alvaro Bonilla Lara, the author of this book, was born in Costa Rica and educated as a lawyer in Santiago, Chile, where he lived most of his life. He served as president of Sociedad Filatelica de Chile and as Editor of *Chile Filatelico*. He helped create the FIAF (Inter-American Federation of Philately) as was twice its president. He received the Lichtenstein Memorial Award and signed the Roll of Distinguished Philatelists in London.

Bonilla Lara returned to Costa Rica after finishing his studies in Santiago and helped his friend Teodoro Picado become President of the Republic. He was named Minister of Finance and later Minister of Foreign Affairs, as such signing the Charter of the

United Nations in 1948, the same year he left the government and returned to Chile. In 1969 he was named the ambassador of Costa Rica in Chile. He passed away in 1988.

With an author with these credentials, needless to say, this is a very creditable work. The author began to collect information for this book while he was the Minister of Finance. His narrative text and catalog listings of the revenue stamps has been interspaced with translations of the government decrees authorizing the various stamps. The stamps are not priced but the catalog listings of the stamps include the number of stamps authorized.

The only fault that can be seen in this book is the lack of either a table of contents or an index. Page headings also fail to indicate what section of the book you are reading. The book is a must of anyone collecting this area and a needed companion to *Costa Rica Revenue Stamp Catalog* (1998, published by Society of Costa Rica Collectors, \$20 or \$10 (plus \$1.30 postage) to SOCORICO members or ARA members until December 31).

Kenneth Trettin

Atalaya—summer 2001

The Summer 2001 issue of *Atalaya* has arrived. This English-language magazine is devoted entirely to cinderella stamps and is privately published by Christer Brunström. This issue contains an article about the Lord

Howe Island Local Post in Australia. "Odds & Ends" contains information about Poneys Poste and current Egyptian revenues. "The Auction Report" contains the results of many cinderellas sold at auction. "Cinderella

News" contains a number of items about new cinderella/local posts around the world. There are also several book reviews.

As a special offer a sample copy of *Atalaya* number 53 (the magazine has been published

for 26 years) along with three back issues can be obtained for \$5 (in bills, checks cannot be accepted). Write to Christer Brunström, Kungsgatan 23, SE-302 45 Halmstad, Sweden.

New finds

Tobacco strips with roulettes



by Scott Troutman, ARA

United States tobacco strips are listed in Sherwood Springer's catalog (*Springer's Handbook of North American Cinderella Stamps*), tenth edition. I cannot recall seeing anyone report find unlisted varieties in years. Today I got around to looking at some tobacco strips that were in a lot I bought in a local stamp club auction. I bought it being nice knowing the seller was trying to get rid of it. It pays to be nice.

Imagine my surprise to find not one, but four tobacco strips not listed in Springer.

The 1932 through 1955 tobacco strips come in two varieties—stamps rouletted 7 (the a. types) and imperforate stamps (the b. types). As a general rule the rouletted

stamps are scarcer than the imperforate stamp. Each year the series number on the stamps changed from 102 in 1932 to 125 in 1955. These stamps were primarily used to seal tins and boxes of loose cigarette tobacco (for the roll your own folks) and chewing or pipe tobacco. They are feature a picture of John Quincy Adams.

Shown is one of these stamps, a 3/4 ounce 1953 (Series 123) TG911a. The stamp has a date on it of October 1, 1953, and has the black Series 123 overprint. There were two copies of this stamp in the collection. Also in the collection was a 1953 1 1/2 ounce stamp TG917a and a cut down 1955 (Series 125) 1 1/2 ounce strip TG974a.

India telegraph cancels

Bombay and Colombo

by Victor Krelhoff, ARA

Before 1880, India telegraph stamps were also used in Ceylon. When the letters "OMB" fall upon the stamp, this is almost always part of the word "BOMBAY," a common cancel. But OMB could also be a part of "COLOMBO." But upon examination the letters in the Colombo cancel are more slender and narrow. There is not any Bombay cancel like them. The Bombay cancel is to the near right and the Colombo cancel to the far right.



The American Revenue Association

President's Letter

Thank you for the opportunity to be the ARA President. As many of you know, I have been an active member of the ARA board for many years. I look forward to the challenge of leading the ARA in these interesting times. I would like to thank Ronald Leshner, the Immediate Past President, for the fine job he has done the past eight years. He will still be on the board and we will have his knowledge and wisdom available to us. He is also the U.S. representative to the FIP Revenue Commission where he has been elected to the Bureau and appointed Vice President. He is also currently running for a position on the American Philatelic Society Board of Directors and serves on the APS Judges accreditation committee.

I would also like to welcome two new members to the board, Eric Scott as Vice President and Steven Wittig as Representative as well as Scott Troutman and Ken Trettin, who were reelected.

There are many things that we need to do, one of them being that I would like to see more members get involved in running the association. Please contact me if you would like to help with something. One thing that all of us can do is work at getting new members. We lost many members last year in-

cluding some great names in revenue philately: Sherwood Springer, William Gerlach, Thomas Priester, and Donald Duston are just a few. It is up to us to step forward and fill the void.

We all need to thank our editor, Kenneth Trettin. For over twenty-five years he has been responsible for The American Revenuer. We are lucky to have him. I encourage all of you to write for TAR as it is the glue that holds us together. Ken can use anything from short to long articles.

Our next convention will be held in conjunction with Chicagopex on November 16, 17 and 18 at the Donald E. Stephens Convention Center in Rosemont, Ill., near Chicago's O'Hare Airport. I encourage you to exhibit your revenue collection at the convention. This is a wonderful way to show the philatelic world the wonder of revenue stamps. A prospectus and application can be found on the web at www.chicagopex.com along with hotel and other information. I can also supply this information if needed.

Lastly, I look forward to working with you. If you have any suggestions, comments or are willing to assist, please let me hear from you.

Eric Jackson

Secretary's Report

Applications for Membership

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

BURT, RANDALL E. 1627. 48 Finch Court, Orange Park FL 32073-2366. Proposed By Eric Jackson. Railroad Stamps, Stamps on Documents, US-Literature, US-Possessions, US-Potato Tax, Worldwide.

DIGGS, THOMAS 5700. 706 N. Bemiston, St. Louis MO 63130. Proposed By Frank Backenheimer. US-Non-Scott Listed, US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery,

US-Private Die Playing Cards.

HAAG, A. EVAN. 5701 Box 64, Bozrah CT 06334-0064. Proposed By Eric Jackson. British Commonwealth, Canada-Federal, US-Documentary, US-Proprietary, US-State.

Resigned

5364	BOU-SAADA, JOSEPH G
3628	CARSON, HUGH (TOM) T
5232	DWYER, BILL
3920	HARRISON, RICHARD L
5563	KIRBY, ROGER
5005	MACKLEM, WILLIAM A
5124	SULLIVAN, J J

Dropped

(mail returned, no forwarding address)

5338 COFFEY, MICHAEL
 5597 FARBER, MARTIN
 5225 FONTAINE, ANDREW
 3811 HOFFMAN, REGIS
 5431 MCCARTHY, RICHARD J
 5219 MILLER, CHARLES R
 4276 NEWMAN, LOWELL S
 5070 NORTH, JOHN J
 0561 O'BRIEN, JOHN F
 4912 RAUCH, DONALD M

Dropped

(Non-Payment of Dues)

5046 AGNEW, JAMES B
 5512 ALFORD, NORRIS
 5351 ARUNDALE, ROBERT K III
 5449 AXLER, B H
 5387 BALL, MICHAEL A
 5505 BERISSO, EUGENIO ENRIQUE
 4744 BERNIER, RAYMOND
 4929 BIDDLE, WILLIAM C
 5596 BIEDA, EDWIN E.
 5126 BIGLIN, DUANE O
 5381 BIRD, WALTER
 4741 BLACK, ELIZABETH
 3567 BOSHART, DAVID H
 5513 BOUSE, RON
 4581 BRADMILLER, MICHAEL
 3763 BRANDENBURG, RONALD C
 5169 BROWN, MALCOLM L
 5565 BROWNEE, DANIEL R
 5463 BULGER, KYRN W
 5384 BURANANASOMBATI, PICHAI
 3923 CASO, MICHELE
 5308 CHANCE, JEFF W
 3131 CIBULKA, RUDOLPH A
 2195 CLAGUE, DR BRIAN H
 3688 CLARK, GERALD W
 5356 CLARK, JAMES W
 5574 CLARK, THOMAS J
 1714 CLEMONS, JOHN F
 2059 CLIFTON, YEATON H
 3380 COHN, LARRY
 5487 COUG, MASTER BEAU
 4945 CRANS, DARRYL A
 4121 CUNNINGHAM, BARRY
 5514 CURNS, BILL
 5094 CURRY, JAMES P
 4430 DANAN, YVES M
 5568 DAVIS, LEE
 5454 DAWE, CHARLES W
 3532 DEWEY, DONALD W
 1513 DUPLEX, JAMEW W
 5055 EBNER, RALPH
 5300 EDSTRSM, MATS

4417 EPPEL, PATRICK J
 5471 FENTON, NEAL
 5506 FERANDEZ, ALFREDO LUIS
 3944 FERBER, L W
 5322 FLESHER, DALE L
 5421 FOWLER, THOMAS D
 5195 FOX, DAVID
 2419 FREER, PHILLIPS B
 3358 GASPAR, DR PETER
 5371 GATJENS, GREGOR
 5437 GOLDBLATT, BARRY
 5602 GRIST, JOHN T
 5529 GURVICH, IOSEF T
 5621 HALVORSON, DOUGLAS C.
 4365 HAMILTON, JOHN M
 3216 HANDY, CLINE A
 3634 HART, THOMAS W
 5155 HELM, JAMES H
 4442 HIRSCH, DAVID J
 5430 HOSFORD, MICHAEL
 4665 HOWARD, FRANK A
 4479 JOHNSON, HARRY R SR
 3616 KAEIN, DONALD J
 5590 KATZ, NORMAN H.
 4834 KELLENBERGER, ROBERT E
 1638 KINLEY, JAMES H
 5572 KLEINENDORST, DEBBIE
 4911 KLEINMAN, DAVID S MD
 5241 KLUTTS, WILLIAM A
 5494 KOHTZ, KURT
 5556 KUHNS, JOHN F
 5037 LAFONTAINE, GLEN R
 5365 LAL, TONY
 5517 LEHMANN, RICHARD
 5582 LODOEN, PETER R
 5355 MANN, ALAN M
 4897 MARTIN, SYDNEY F
 0653 MAUS, ALBERT F
 5445 MCCRAVEN, JAMES
 3642 MCGEE, FRANK E
 5158 MCNEELEY, MICHAEL A
 5622 MICHAEL, GOZDOR
 2838 MIENO, RICHARD
 5286 MILLER, RICHARD HUSTAD
 5439 MIZAK, THOMAS L
 5434 MOLLAH, KIMBERLY
 5474 MULE', JAMES G
 5389 NAGY, FRANK A
 3572 NATHAN, FABRICE
 5385 NIRANDRA, (MS) YAOVANE
 3789 OGLE, FRANCIS E W
 4732 OLAMO, JUHANI V
 5564 ONG, VINCENT
 5601 PERRON, GEORGE
 5413 PINKSTAFF, DANA

4731 PHILIPS, RICHARD P
 0411 POORE, REV ELWOOD
 5592 PRATER, DON
 5553 REECE, RICHARD
 1789 REIS, KENNETH J
 4532 RIVARD, STEVEN P
 5486 RUSS, ROBERT
 5383 SALTZMAN, ALEX WM
 5636 SCHEA, MARK M.
 3550 SCHEUER, MARK A
 4933 SCHULZINGER, MARK
 4663 SEGAL, SAM
 4578 SEGRETTI, DONALD
 5250 SENNERTT, HERBERT
 2888 SHAFER, DR. WILLIAM H
 5002 SILVERMAN, LEON
 1081 SMITH, SAMUEL S
 5496 SMITH, SCOTT F
 2227 SNYDER, DAVID L
 4891 SOHN, DAVID M
 5441 SOLOMON, NORMAN L
 5442 SOUTH, TERRY
 4922 SPIER, LARRY A
 5638 STILLMAN, THOMAS
 5490 STONE, MARK B
 4475 STOUT, ANSON B
 3860 STOVER, DALE C
 5484 TIBBETTS, LARRY
 5163 TIMKO, ROBERT S
 5008 TIMMONS, MICHAEL V

5610 TUNG-HWA, CHUNG
 5089 VAN DEN PANHUYZEN, EMILE J
 1637 VAN DUSEN, ROBERT P
 5457 VEDRAL, GARY
 5630 VIENS, JOHN H.
 3193 WEBSTER, JOHN BLAIR
 5388 WELCH, MILLER A JR
 2108 WESTALL, ROBERT
 5604 WESTFALL, DAVE
 5217 WESTFALL, DONALD L
 2824 WHITMORE, JOHN S
 5503 WHITNEY, RICHARD R
 1499 WIEDEMANN, PETER J
 4198 WILLIAMS, DARWIN
 4261 WILSON, HARRY E
 5443 WYSOCKI, RICHARD L
 5290 ZANOR, TIMOTHY J
 1491 ZEITLIN, NATHAN
 5316 ZIMPFER, MICHAEL A

Address Changes

JOURAVLEV, IGOR 5203, PO Box 1488, Vilnius
 2040, Lithuania.
 KREBS, GARY L 914, 129 Carmon Rd,
 Campbellsburg KY 40011-9024
 MOTO, MIGUEL 5685, Box 444, Paramount CA
 90723
 NAOUM, WILLIAM 5580, Rua Eng, Portela No.
 76, Anapolis, Goias 75024100 Brazil

ARA Election Results

The polls are closed and here are the results of the election. There were 43 ballots received.

President

Eric Jackson 41
 Mack Matesen 1
 Tony Giacomelli 1

Vice-President

Eric J. Scott 42
 Frank Bachenheimer 1

Board Member (3 to be elected)

Scott Troutman 41

Ken Trettin 38
 Steve Wittig 26
 Brian Bleckwenn 22
 Some may add up the votes on the board members and note that it is only 127 instead of 129 (3 x 43). Two of the ballots were only marked for two choices.

Best wishes to those who have been elected, Eric Jackson, Rick Scott, Scott Troutman, Ken Trettin, and Steve Wittig.

Ronald Leshar, Immediate Past President

ARA Awards Chairman's report

Revenue exhibits taking awards at **Edmondton 2001** were *Provinces of Canada 1865—Second Bill stamp Issue* by J. Richard Fleet received a Gold, the Reserve Grand and the ARA's Best Revenue Exhibit award. Other revenue exhibits which received ARA Certifi-

cates of Appreciation and ribbons were: Earl Covert's *Provincial, Grand Trunk, Dominion and Montreal Telegraph Companies prior to 1890* which won a Silver with Felicitations of the Jury and David Heppell's *Fiscal Overprints of Rajasthan* also winning a Silver.

The ARA Award for Best Revenue Exhibit at **OKPEX 2001** went to *Federal Migratory Bird Hunting Stamps* by Charles J. Ekstrom III which received a Gold. Other revenue exhibits at the show include: *The Kansas Quail Stamp 1937–1961* by David Lucas, a Vermeil; *King George V Consular Service Sterling Issue* by William Waggoner, a Vermeil; *United States Telegraph* by Dr. Arnold A. Cooperman, a Silver Bronze; a single frame Gold and best in class to *The US Consular Service Fee Stamp Issue of 1906–1915* by William Waggoner; and, a single frame Vermeil to *Chile 1904 Telegraph Stamps Surcharge—Correos 1 Centavo* by Alvaro Pacheco.

At **ROMPEX** three revenue exhibits took a lot of awards. All three took ARA Gold awards. Additionally, *The Civil War Sun Picture Tax* by Bruce Baryla received a Gold and the US Philatelic Classics Society Medal; *Haitian Revenue Stamps* by F. Burton Sellers received a Gold and the APS Research Medal; and, *Colorado Revenue Stamps* by Kenneth Pruess received a Vermeil, an American Association of Philatelic Exhibitors Award, the Trans-Mississippi Philatelic Society Award and the shows Most Popular award.

Edward Tricomi, ARA Awards Chairman

Duck Stamps 2001-2002

Dealer catalogs are not always the subject of review. Sometimes there are standouts. Sam Houston Duck Co.'s *Duck Stamps 2001-2002* is one of these. Eighty pages, 8.5 x 11 inches and illustrated all in color, this catalog includes a specialized listing of U.S. Hunting Permit (Duck) stamps, Federal Junior Duck Stamps, Federal Duck Souvenir Cards, state duck stamps including governor editions, state stamp errors, federal duck prints and listings of worldwide duck and

conservation stamps. Additionally state fishing stamps, Indian reservation stamps, state conservation stamps and society conservation stamps are listed. The catalog also includes indices by waterfowl species and artist.

The catalog is fully priced as this is a dealer's retail listing. Interested collectors can obtain a copy from Sam Houston Duck Company, Box 820087, Houston, TX 77282 for \$3 which is refundable with an order.

Canadian Revenue Newsletter—February and April 2001

The February 2001 issue of *Canadian Revenue Newsletter*, published by the Canadian Revenue Study Group of BNAPS, contains articles on a wide range of subjects, all well illustrated. Included in this issue are "Weights & measures stamp dated 1885" (this is the earliest known usage for a black crown W&M with blue serial numbers); "Is this a playing card precancel?" (printed black diagonal lines on a Three Leaf excise stamp); "Unusual match-tax items" (Part 1 of a new series by Christopher Ryan); "The Ontario herring-bone cancel" (used on Law stamps); updated lists for Excise tax meters and Unemployment Insurance meters; "Unusual examples of the Excise tax on commercial paper—Part 5"; and, "The story of the nine-hole punch cancel—Part 3: possible use by Excise tax auditors."

The April issue contains the first of two parts of a major work by the newsletter's Editor, Christopher Ryan. "Canada's Customs Duty and War Exchange tax on periodical publications and printed advertising matter" takes a detailed look at how markings and tax stamps were applied to mail entering Canada and subject to this tax. The tax extended over a long period of time and was further complicated by various most-favored-nation and British preferential agreements.

The *Canadian Revenue Newsletter* is published by the Canadian Revenue Study Group of BNAPS. For more information about the group and their newsletter write to Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, MN 55101.



7 8 9 10 14 16 26 31 47 48 49 50 54



11 12 20 21 22 23 24 28 29 32 79 80



17 18 52 56 57 69 78 81 82 84 87



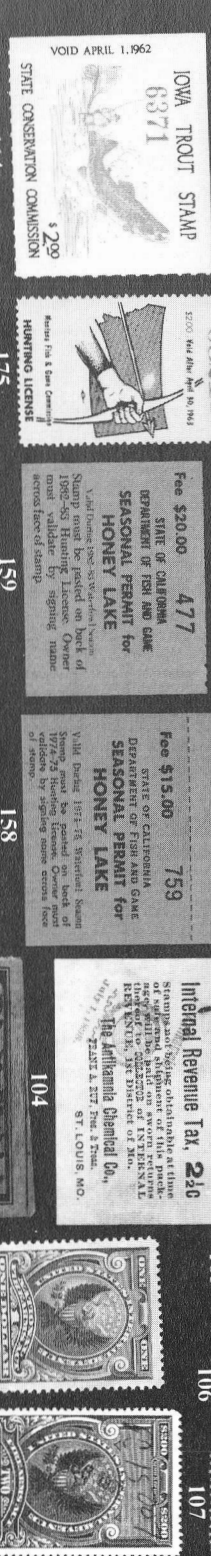
17 18 52 56 57 69 78 81 82 84 87



17 18 52 56 57 69 78 81 82 84 87



17 18 52 56 57 69 78 81 82 84 87



17 18 52 56 57 69 78 81 82 84 87



17 18 52 56 57 69 78 81 82 84 87



17 18 52 56 57 69 78 81 82 84 87



17 18 52 56 57 69 78 81 82 84 87



17 18 52 56 57 69 78 81 82 84 87

ERIC JACKSON

610-926-6200 • FAX 610-926-0120 • e-mail eric@revenueer.com

Post Office Box 728 • Leesport, PA 19533-0728

MAIL AUCTION #156

CLOSING DATE: September 5, 2001

Color illustrations of all lots will be found on our website: www.ericjackson.com.

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

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

UNITED STATES - Scott Catalogue Numbers		
1	Telegraph Stamps 15T47* booklet of ten panes of four, VF	25.00
2	15T016a* booklet of ten panes of four, VF	75.00
3	Postal Savings PS7 ten examples tied to a Postal Savings Card, F-VF	60.00
4	PS8 25 examples tied to a Postal Savings Card, F-VF	225.00
5	PS9 25 examples tied to a Postal Savings Card, F-VF	437.50
6	PS10 18 examples with three PS8 tied to a Postal Savings Card, F-VF	367.50
7	Bank Savings Stamps Nickel Savings Book, plate proof on card, VF PHOTO	-----
8	State Savings Bank, Council Bluffs, Ia., VF PHOTO	-----
9	Proofs R17P4 VF PHOTO	90.00
10	R28P4 VF PHOTO	300.00
11	R51TC3 deep red lilac, VF PHOTO	155.00
12	R71TC3 carmine, VF PHOTO	75.00
13	First Issue Revenues R7a F-VF	12.50
14	R13c Walker & Taylor printed cancel, F PHOTO	-----
15	R29c F	25.00
16	R32a VF PHOTO	45.00
17	R45a vertical pair, blue h/s cancel, VF PHOTO	65.00
18	R47a vertical pair, Germania Life Ins. Co. h/s cancel, VF PHOTO	110.00
19	R59a VF small thin	14.00
20	R61a red h/s cancel, VF light crease PHOTO	75.00
21	R68a black h/s cancel, F-VF PHOTO	70.00
22	R68c Pacific Mail Steamship Lines, JAPAN, h/s cancel, F crease PHOTO	-----
23	R98a F-VF PHOTO	125.00
24	R98c F PHOTO	65.00
25	Third Issue Revenues R148 F	22.50
26	Documentary R154 L & M co. (Langley & Michaels) printed cancel, VF thin PHOTO	-----
27	R160 F-VF PHOTO	70.00
28	R248* F-VF PHOTO	32.50
29	R249a* orange serial number, VF corner thin PHOTO	275.00
30	R254* top plate #27583 block of six, VF	-----
31	R281* F-VF PHOTO	140.00
32	R310 cut cancel (reinforced), VF PHOTO	200.00
33	R360 staple holes, F-VF PHOTO	50.00
34	R382 perfin, F	11.00
35	R430 F-VF	6.50
36	R435 perfin, VF	17.50
37	R457 F-VF	16.00
38	R460 perfin, VF	20.00
39	R480 F	17.50
40	R510 F-VF crease PHOTO	60.00
41	R510 perfin, VF	18.00
42	R560 VF PHOTO	75.00
43	R585 perfin, VF	27.50
44	R616 VF	30.00
45	R648 F-VF	12.00
46	Proprietary RB2b F-VF	20.00
47	RB13c perfin, F-VF PHOTO	100.00
48	RB15c F PHOTO	150.00
49	RB17c F-VF light crease PHOTO	260.00
50	RB19b VF small thin PHOTO	300.00
51	RB24p* LSM block of four, VF	100.00
52	Stock Transfer RD20* F-VF few short perfs PHOTO	110.00
53	RD25* top plate #22964 block of eight, VF	-----
54	RD57* F-VF PHOTO	55.00
55	RD204 perfin, F	4.25
56	RD256 VF PHOTO	275.00
57	RD335 VF PHOTO	85.00
58	Wines and Cordials RE56 VF	40.00
59	Beer Stamps REA1 F-VF creases, repaired tears, stained PHOTO	350.00
60	REA3* F-VF light creases	50.00
61	REA25 VF small faults	15.00
62	REA56 F light crease	30.00
63	REA74 F repaired thin at top margin PHOTO	375.00
64	REA75a VF light creases, thin	40.00
65	Fermented Fruit Juice REF8 F PHOTO	150.00
66	Silver Tax RG18 F	20.00
67	RG19 staple holes, F-VF	20.00
68	RG20 staple holes, F-VF	27.50
69	RG26 staple holes, VF PHOTO	65.00
70	RG45* F-VF	20.00
71	RG130 F-VF	35.00
72	Tobacco Sales Tax RJ4a* inverted overprint, VF	10.00
73	Narcotic Tax RJA63a E. L. & Co. precancel, VF creases and thin spots	60.00
74	Consular Service Fee RK25 F-VF small crease PH	60.00
75	Private Die Match RO5a F PHOTO	110.00
76	RO6d F	7.50
77	RO19a F light crease PHOTO	160.00

78	RO27b F thin PHOTO	425.00
79	RO30b F thin spot PHOTO	75.00
80	RO32b F thin spot, light stain PHOTO	260.00
81	RO45a F thin and repaired PHOTO	925.00
82	RO46a F small thin PHOTO	120.00
83	RO49a F thin spot	22.50
84	RO74d VF small thin, creases PHOTO	50.00
85	RO82b F	6.50
86	RO99c F-VF thin	20.00
87	RO100b F small thin PHOTO	110.00
88	RO101a F PHOTO	90.00
89	RO113a F thin PHOTO	190.00
90	RO118a F small thin PHOTO	190.00
91	RO126b F-VF	27.50
92	RO131b F-VF thin, short perf PHOTO	110.00
93	RO134d VF large thin PHOTO	65.00
94	RO136a F-VF short perf, light stain PHOTO	240.00
95	RO142b F light creases PHOTO	37.50
96	RO144d VF thin spot, light crease PHOTO	35.00
97	D. M. Richardson Match essay, 3c blue, VF PHOTO	-----
98	as above, 3c brown, VF	-----
99	as above, 3c green, VF	-----
100	as above, 3c gray, VF	-----
101	as above, 3c plum, VF	-----
102	RO182e F PHOTO	140.00
103	Private Die Medicine RS310 F-VF small thin PHOTO	80.00
104	St. Louis Provisional Label, Antikamnia Chemical Co. 2 1/2c, F-VF PHOTO	-----
105	Private Die Perfume RT25a F PHOTO	90.00
106	RT28d VF thin, corner crease PHOTO	75.00
107	Private Die Playing Cards RU8a F-VF filled thin, pinhole PHOTO	225.00
108	Distilled Spirits Excise Tax RX41 unpunched, VF	-----
109	Firearms Transfer Tax RY3* F-VF PHOTO	85.00
110	RY8 F-VF PHOTO	100.00
111	Rectification Tax RZ3* VF	15.00
112	RZ4* VF	15.00

TAXPAID REVENUES - Springer Catalogue Numbers

113	Cigar Specimens TC362 red overprint, VF	-----
114	TC364 red overprint, F-VF	-----
115	1918-20 Class C, 500 Cigars, red overprint, F-VF PHOTO	-----
116	Snuff TE372c VF stains, small faults PHOTO	25.00
117	Tobacco TF415* F-VF	17.50
118	TF454* XF	4.25
119	TF500* XF	4.00

Tobacco Tinfoils - Hicks Catalogue Numbers

120	TF3-46 VF small faults	25.00
121	TF5-66 VF small faults	25.00
122	TF2-35 F-VF small faults	25.00
123	TF5-80 F-VF small faults	20.00
124	TF6-56 F small faults, wrinkles	25.00
125	TF10-34 F small faults, wrinkles	40.00
126	TF12-2 VF small faults	40.00
127	TF12-66 F-VF small faults, nick in left margin	50.00
128	TF12-96 VF small faults	50.00
129	TF17-2 VF small faults	50.00
130	TF17-4 VF few tiny faults	25.00
131	TF17-5 VF small faults	50.00
132	TF17-14 F-VF small faults, margin nick	40.00
133	TF17-15 F-VF small faults	50.00
134	TF17-24 F-VF small faults, corner nick	25.00
135	TF17-31 F small faults	40.00
136	TF17-32 F-VF small faults	50.00
137	TF17-34 F-VF small faults, corner nick	40.00
138	TF19-4 VF small faults	50.00
139	TF19-5 F small faults	40.00
140	TF19-6 F small faults	50.00
141	TF19-14 F small faults	40.00
142	TF19-15 F small faults	40.00
143	TF19-17 F-VF small faults and tear	15.00
144	TF21-11 F small faults and margin nicks	40.00
145	TF21-18 F-VF small faults	50.00
146	TF23-26 F-VF small faults	25.00
147	TF26-1 F-VF small faults	50.00
148	TF26-15 F-VF small faults	40.00
149	TF26-11 VF small faults	50.00
150	Customs Cigarettes TAC4a h/s SEIZED, F-VF PH	17.50
151	Customs Imported Wine & Malt Liquor Series of 1935, VF	-----
152	Special Tax Stamps Retail Liquor Dealer 1928, VF small sealed tear	-----
153	1933, VF tiny margin nick and light creases	-----
154	Retail Dealer in Opium, Etc. 1933, VF tiny margin nick and light crease	-----
155	User of Motor Boat 1922, F-VF tack hole, creases,	-----

	small faults	-----
156	Cotton Order 1G3 black SPECIMEN overprint, F	----
157	Food Order 2G5* VF	2.50

STATE REVENUES - Hubbard Catalogue Numbers
Fish & Game Stamps Numbers & Values are from the new
Streamside Catalogue of Fish and Game Stamps
by Jan R. Wooton,
available from us for \$41.95 plus \$1.50 p & h.

158	California Honey Lake Waterfowl, Scott #A19*, VF PHOTO	52.50
159	A27* VF PHOTO	85.00
160	Fishing License 1*, booklet pane of five, VF	60.00
161	Colorado River Special Use Permit for Arizona License, 5* booklet pane of two, VF	80.00
162	Delaware Beer Tax, Liquor Commission, 25c blue, mint, VF	-----
163	Alcoholic Beverage Control Commission, \$1 orange, mint, VF	-----
164	Iowa Trout, 1* VF PHOTO	175.00
165	4* VF	150.00
166	18* VF	45.00
167	Kentucky Trout, 2* VF	25.00
168	3* VF	25.00
169	Michigan Trout, 14* top sheet margin with number, F-VF	35.00
170	16* VF	35.00
171	17* top sheet margin with number, VF	35.00
172	18* VF	35.00
173	19* top sheet margin with number, VF	35.00
174	23* VF	30.00
175	Montana Bow & Arrow Hunting, 10* VF PHOTO	55.00
176	Resident Bird License, Scott #A4, VF	10.00
177	Oregon Waterfowl, Scott #2* VF	37.50
178	3* VF	15.00
179	Tennessee Big Game Hunting, 1 F-VF	20.00
180	2* no serial #, VF	50.00
181	Texas Marihuana, \$3,500 black on foil, VOID in serial number panel, VF	-----
182	Controlled Substance, \$2000, VOID, VF	-----
183	-\$100,000, VOID, VF	-----
184	Utah Flaming Gorge Reciprocity Fishing, 1* VF	35.00
185	Trapping, 1* VF	25.00
186	Virginia National Forests, 22* F-VF	8.00
187	23* VF	8.00
188	Botetourt County, Bear-Deer Damage, 27 VF	4.50
189	HAWAII R1* F-VF	10.00
190	R5 VF	25.00
191	R7* F-VF light tropical staining on gum	20.00
192	R15* F-VF	27.50
193	PUERTO RICO Documentary 1936 1c sea green, mint, VF	-----
194	as above, 4c olive yellow, mint, F-VF	-----
195	R5* F-VF	62.50
196	R6 unused, no gum, F	70.00
197	R7* F	85.00
198	R8 unused, no gum, F-VF small repair PHOTO	120.00
199	R9* F crease PHOTO	325.00
200	Tax Paid Spirits, One Pint yellow, black & red, mint, VF PHOTO	-----
201	as above, One Quart, mint, VF	-----
202	as above, 1/2 Gallon, mint, VF	-----
203	as above, One Gallon, mint, F-VF	-----
204	Expiritus Destilados, Menos de 1/2 Pinta, F-VF	-----
205	as above, 1/2 Pinta, mint, F-VF	-----
206	as above, 4/5 Pinta, mint, F	-----
207	as above, 4/5 Cuarto, mint, F-VF	-----
208	as above, 4/5 Cuarto, imperforate, used, VF	-----
209	Tax Paid Wine, 1/2 Pint, mint, VF	-----
210	as above, One Pint, mint, VF	-----
211	as above, One Quart, mint, VF	-----
212	as above, 1/2 Gallon, mint, VF	-----
213	as above, 4/5 Pinta, mint, F-VF	-----
214	as above, 3/4 Cuarto, mint, F-VF	-----
215	as above, 4/5 Cuarto, mint, F-VF	-----
216	Prepared Smoking and Fine-Cut Chewing Tobacco, 1 oz. red, black & green on yellow, F staple holes PHOTO	-----
217	as above, 1 oz. black & yellow on violet, unused, VF	-----
218	as above, 2 oz. black & yellow on light blue, unused, VF	-----
219	as above, 16 oz. black & yellow on magenta, unused, VF	-----
220	San Juan Municipal, unused, F-VF small faults PHOTO	-----
221	VERACRUZ Stevens #US39c VF	3.00
222	US43aC F	8.00
223	US44aA* F-VF	6.00
224	US44aC F	9.00
225	US45aC F-VF	12.50
226	US46aC VF	10.00
227	US48aA VF	10.00
228	US48aC F-VF	17.50
229	VIRGIN ISLANDS McRee #R4 VF	-----
230	R40* F-VF	-----
231	R42* F	-----
232	R44* VF	-----
233	R48 VF	-----
234	R60* VF	-----
235	R61* VF	-----
236	R62* VF	-----
237	R63* VF	-----
238	R65* VF	-----
239	R66* VF	-----
240	RJ36* F-VF	-----
241	RJ37* F-VF	-----
242	RJ40* F	-----
243	1R7 VF	-----
244	1R13 F-VF	-----
245	1R14 VF small faults	-----

Member's Ads

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

Newfoundland Cigarette or tobacco stamps wanted by collector. I will buy or trade for U.S. Taxpaid stamps. Single stamps or collections. Response to all inquiries. Mark Fionda, 159 Oak Street, Ridgewood, NJ 07450-2508. *1621*

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. *1622*

M&M multiples wanted. Pairs, strips, blocks; any condition. Send photocopy with price. Prompt payment if suitable. All offers answered. Paul Weidhaas, 7705 Lakeside Ave., Manhattan KS 66502. *1623*

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. *1624*

Seeking: "W.S.C." overprint on North Borneo

\$1 stamp from 1939. Also U.S. postal savings certificates and related material. Also checks and postal savings items from Guam, American Samoa and Philippines. Please write first. J. Semeniuk, Box 070452, Brooklyn, NY 11207. *1625*

Second and Third Issue revenue documentaries wanted. Anything interesting or unusual. Documents, cancels, bisects, multiples etc. Mike Morrissey, Box 441, Worthington, OH 43085. *1626*

Automobile windshield stickers wanted. Inspection or registration stickers, drivers licenses and paper registrations. Have many to trade. Dr. Edward Miles, 888-8th Avenue, New York City, NY 10019. 212-684-4708 evenings NY time. *1627*

The American Revenuer back issues available. Most issues since 1977 (a few earlier) are available for \$2.00 each plus shipping (\$3 for 1 issue, \$2 for 2 issues, \$1 for 3 issues, 4 or more issues postpaid). Write Editor, The American Revenuer, Rockford, Iowa 50468-0056. *1628*

AUCTIONS WITH A DIFFERENCE

Revenues, Documents, Covers

◆ Write for next catalog ◆

H.J.W. Daugherty

P.O. Box 1146A, Eastham, Mass., 02642

ADSA ARA APS

WORLD-WIDE REVENUES

Send for latest price list

William T. McDonald

Box 1287

Coupeville, WA 98239-1287

ARA

mcdonald@whidbey.net

APS

Save a bit of local history!

The

State Revenue Society

Dues are only \$12.

For information and an application write:

Scott Troutman

Box 270184

Oklahoma City, OK 73137-0184

ARA-APS-GPS-NSDA (send for FREE list) SRS-APRL-many more

REVENUE & CINDERELLA LITERATURE

WORLDWIDE REVENUE STAMP CATALOGS—OVER 260 TITLES IN STOCK
THE MOST COMPREHENSIVE LIST EXTANT

BUYING AND SELLING

ALL WORLDWIDE REVENUES AND CINDERELLAS

WRITE FOR FREE COPY OF MY MONTHLY "1871 CINDERELLA" SALES CATALOG
ALWAYS BETWEEN 600-800 LOTS LISTED INCLUDING MANY REVENUES

DON G. REUTER

Phone (248) 486 7733

Fax (248) 486 9610

ARA #2072

THE 1871 SHOP

P. O. Box 190

South Lyon, MI 48178

Canadian Revenues at auction

Each sale contains 400-500 revenue lots, collections, sets and singles covering all aspects of Canada and the Provinces.

Write, call or fax today for your deluxe illustrated catalogue.

Robert A. Lee Auctions

#203-1139 Sutherland Avenue

Kelowna, B.C. V1Y 5Y2

Telephone 1-800-755-2437

Fax (604) 860-0818

Gordon Brooks Quality Worldwide Revenues

Specializing in Canada, China
France & Colonies, Portugal & Colonies, etc.

Phone: 514-722-3077

P.O. Box 396, Station N.D.G.

Montreal, Quebec

E-mail: mtmstamps@videotron.ca

Canada H4A 3P7

Medicine Company – Drug Company

EPHEMERA PRICE LIST

Trade cards, covers, ads,
almanacs, booklets, billheads, etc.
Mostly 19th century

Get free price list of over 265 lots.
Just send business-size SASE.

Gene R. Gauthier

P.O. Box 2563, Oshkosh, WI 54903-2563

We're Fiscally Responsible as Both Buyers and Sellers.

We Handle

- All Scott-listed U.S. Revenues
- Other U.S. Back-Of-The-Book
- Canadian Revenues

How do we sell?

- Through net price lists published six times yearly and offering 1,000s of individual items
- By approval to ARA members

How can we help you?

RICHARD FRIEDBERG

Masonic Building Suite 106

Meadville, PA 16335

814-724-5824



Fishing Stamp Album

by Bob Dumaine and Howard Richoux

Scott binder compatible. Over 200 pages and 1,500 spaces, pictorial issues thru 2000.

Complete Set-Up — \$129.95!

Album pages, Scott 3-ring binder, slipcase and three packs of pre-cut mounts (please specify black or clear), includes shipping.

- Pages only \$89.95 plus \$6 shipping.

Order toll-free 1-800-231-5926 - or - shduck.com

Sam Houston Duck Co.

P.O. Box 820087, Houston, TX 77282 ♦ 281-493-6386

IMMEDIATE PAYMENT

Revenues, Documents, Revenue Stamped Paper

U.S. & Possessions

Mexico, Canada—Worldwide

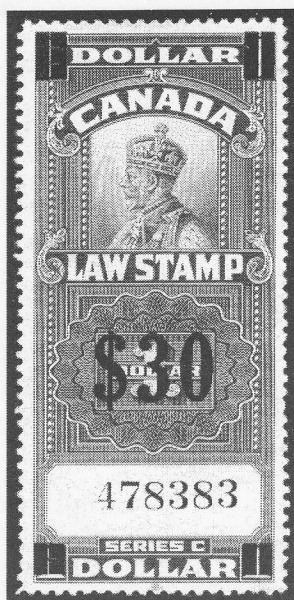
Ship insured with price or for offer

Also selling—send SASE for latest pricelist

W. G. KREMPER

P.O. BOX 693, Bartow, FL 33831

Phone 941-533-9422 (evenings)



On Our Website:
View full color images of
thousands of items in our
current online price list.



America's great 24-hour
Revenue Stamp Shop on the Internet:
www.ericjackson.com

We're the foremost dealer in America of United States Revenue Stamps...and have been working closely with the members of the American Revenue Association for over two decades. When it comes to finding the difficult material you need, always turn to us first.

We have it in all price ranges, too. And this means that no matter your collecting level, you can embark on a journey into the captivating world of revenue stamps on a budget that won't break the bank. For instance, revenue collecting may be the only place where you can acquire a real "inverted center" at an attractive price.

We like to make things convenient for you. That's why you'll see us on the bourse at many great stamp shows across America---as well offering you the ease of doing business with us by mail or on the Internet.

And Don't Miss The Bi-Monthly Auctions At Our Site...

Our large and colorful Internet website is open to you 365 days a year. There you can bid on revenue stamps in our regular bi-monthly auctions--plus view color images and purchase from our complete online price list of revenue stamps and philatelic literature---safely and securely.



Eric Jackson

P.O. Box 728 • Leesport PA 19533-0728
Phone: (610) 926-6200 • Fax: (610) 926-0120
E-Mail: eric@revenueer.com

You can also call, e-mail
or write for the printed
version of our Revenue
Stamps Price List!