

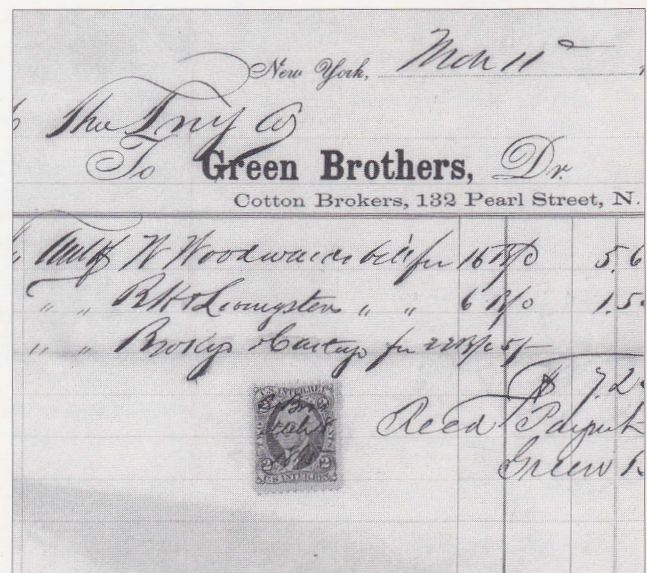


The American Revenuer

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A stamped receipt from a cotton broker. More about cotton related items, inside, page 80.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JULY-AUGUST 2002

Volume 56, Number 4
Whole Number 536

UNITED STATES SPECIAL TAX STAMPS

1873-1919 LARGE SIZE FORMAT ISSUES. ALL USED WITH COMPLETE COUPONS AT LEFT UNLESS OTHERWISE NOTED.

Retail Dealer in Malt Liquors	
1901 \$3.33 2 month rate	60.00
Wholesale Dealer in Malt Liquors	
1888	85.00
1895	75.00
1899 \$25 6 month rate	85.00
1901 \$20.83 5 months	85.00
Brewer	
1873	100.00
1891 piece missing at LL	95.00
Wholesale Liquor Dealer	
1873 \$66.67 8 months	75.00
1888	60.00
1899 \$66.67 8 months	45.00
1903-05,07,09-11,16	EACH 45.00
1919	100.00
Dealer in Tobacco	
1914 \$3.20 8 months	30.00
1915 \$2.40 6 months	30.00
1916 \$2.40 6 months	30.00
Manufacturer of Cigars	
1876	40.00
1883 \$1.50 3 months	40.00
1885 \$4.50 9 months	40.00
1886-88	EACH 40.00
1916 \$.50 2 months	40.00
Manufacturer of More than 200,000 Cigars	
1900	175.00
Retail Dealer in Oleomargarine	
1910	100.00
1920 \$3.50 7 months	80.00
Manufacturer, Distributer, Etc. of Opium, Etc.	
1915 with attached Treasury form 679 (printed card size requisition for blank orders)	55.00
1915 \$.34 4 months	50.00
1916	40.00
1918 toned	35.00
Proprietor of Bowling Alley or Billiard Room	
1901	125.00
1915 \$3.34 2 tables for 4 months	125.00
Broker	
1898	125.00
1899	125.00
Commercial Broker	
1898	125.00
1899	125.00
1916 \$10 6 months	200.00
Proprietor or Agent of Public Exhibition for Money	
1901 staining	100.00

Class 3 Dealer in Firearms	
1983,87-89	EACH 250.00
1920-1953 SMALL SIZE FORMAT.	
STAMPS WITHOUT COUPONS	
UNLESS YEAR IS FOLLOWED BY "C".	
Retail Dealer in Fermented Malt Liquor	
1936C faults	15.00
1936C	20.00
1938-40	EACH 20.00
1941 with purple "Revenue Act of 1940" hstp. at lower left	20.00
1941-53	EACH 20.00
Wholesale Dealer in Fermented Malt Liquor	
1937-39,41,44-46	EACH 60.00
Retail Liquor Dealer	
1924C26C,28,31	EACH 25.00
1935C,37C,38	EACH 15.00
1939 faulty corners	10.00
1940	15.00
1941 purple "Revenue Act of 1940" hstp. faulty corners	10.00
1942 faulty corners	15.00
1945	15.00
1947C	25.00
1948-52	15.00
1953	20.00
Wholesale Liquor Dealer	
1940C,42,43,45-49,51	EACH 60.00
Retail Dealer in Fermented Liquors	
1933C,34	EACH 50.00
Wholesale Dealer in Fermented Liquors	
1934C only 1083 issued	250.00
Retail Dealer in Liquors "At Large"	
1944C only 963 issued	125.00
1945C only 986 issued	125.00
1951C only 561 issued	200.00
1952C only 685 issued	200.00
1953C only 568 issued	200.00
Medicinal Spirits Tax Stamp	
1936,38-40	EACH 100.00
Retail Dealer in Uncolored Oleomargarine	
1935 missing upper left corner	8.00
1939	20.00
1943 tape stains	12.00
1944 tape stains	10.00
1945 stains	10.00
1949,50	EACH 20.00
Wholesale Dealer in Uncolored Oleomargarine	
1944C only 1962 issued, repaired tack holes	125.00
Manufacturer of Oleomargarine	
1940C RARE only 42 issued	600.00
Importer, Manufacturer, Etc., of Opium, Etc.	
1921 stained	200.00
1926 only 368 issued, sealed tears	250.00
Dealer in Untaxed Opium, Coca Leaves, Etc.	
1935,37	EACH 150.00
Practitioner Dispensing Opium, Etc.	
1922	20.00
1924 faults	10.00
1925,26,28-34	EACH 15.00

1935 with IR collector hstp.	25.00
1936,37	EACH 15.00
1938 with IR collector	25.00
1939,41-48,52-53	EACH 15.00
Retail Dealer in Opium, Etc.	
1922,24,25	EACH 20.00
1926 stained	15.00
1927-29	EACH 20.00
1930	15.00
1931-35,39-41	20.00
1942 tape stains	15.00
1944 tape stains	15.00
1946 tape stains	15.00
1952 tape stains	15.00
1953 tape stains	15.00
Wholesale Dealer in Opium, Etc.	
1922	250.00
Proprietor of Bowling Alley, Billiard Table, Etc.	
1920C 9 alleys or tables \$90 rate	100.00
1920 4 alleys or tables \$40 rate	100.00
1921 9 alleys or tables \$90 rate	100.00
1922 9 alleys or tables \$90 rate	100.00
1923 1 alley or table \$10 rate	100.00
1924 2 alleys or tables \$20 rate	100.00
1925 10 alleys or tables \$100 rate	100.00
1926 10 alleys or tables \$100 rate	100.00
Billiard or Pool Room Premises	
1942C	150.00
Bowling Alley Premises	
1942C	95.00
1943 \$20 inscribed	95.00
1944 \$20 inscribed	95.00
1944 \$40 inscribed	110.00
1945C-47C	EACH 125.00
1948 \$80 inscribed	150.00
1952C	125.00
1953C	125.00
Coin Operated Amusement Devices	
1943C toned	30.00
1944 toned	30.00
1945 toned	30.00
1946 sm.faults	30.00
1947-53	EACH 30.00
Coin Operated Gaming Devices	
1944 \$100 inscribed	75.00
1945C	75.00
Owner of Automobile for Hire	
1924	125.00
User of Motor Boat	
1920	150.00
Pleasure Boat or Yacht, 16-28 ft.	
1942C MINT	200.00
1943C-45C	EACH 125.00
1946C	100.00
Pleasure Boat or Yacht, over 28 ft.-50 ft.	
1943C	200.00
Broker	
1924C	200.00
Wagering	
1952 tears at right	100.00
1953	100.00

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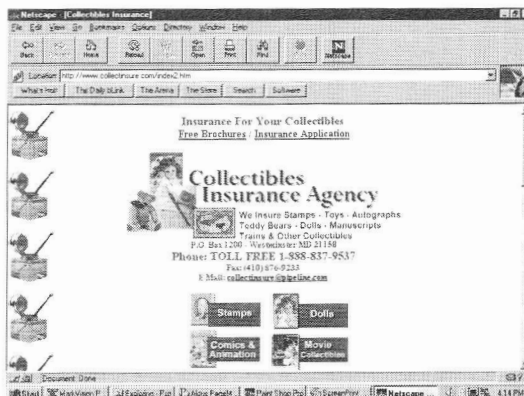
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Taxes, stamps and tags related to cotton

Part 4

Miscellaneous cotton connections

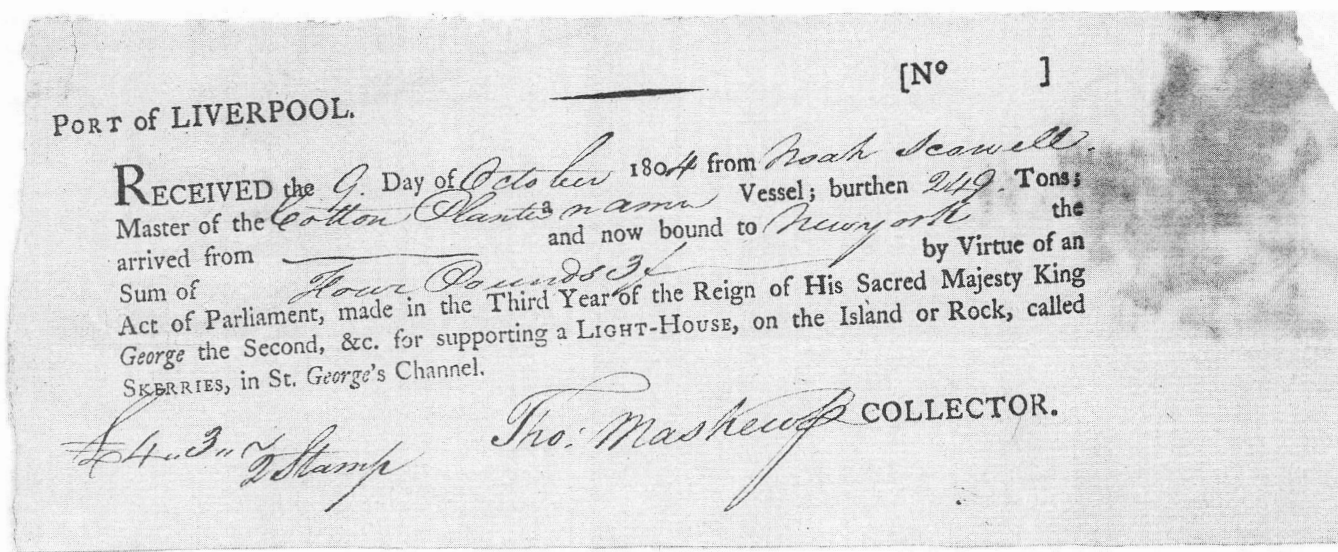


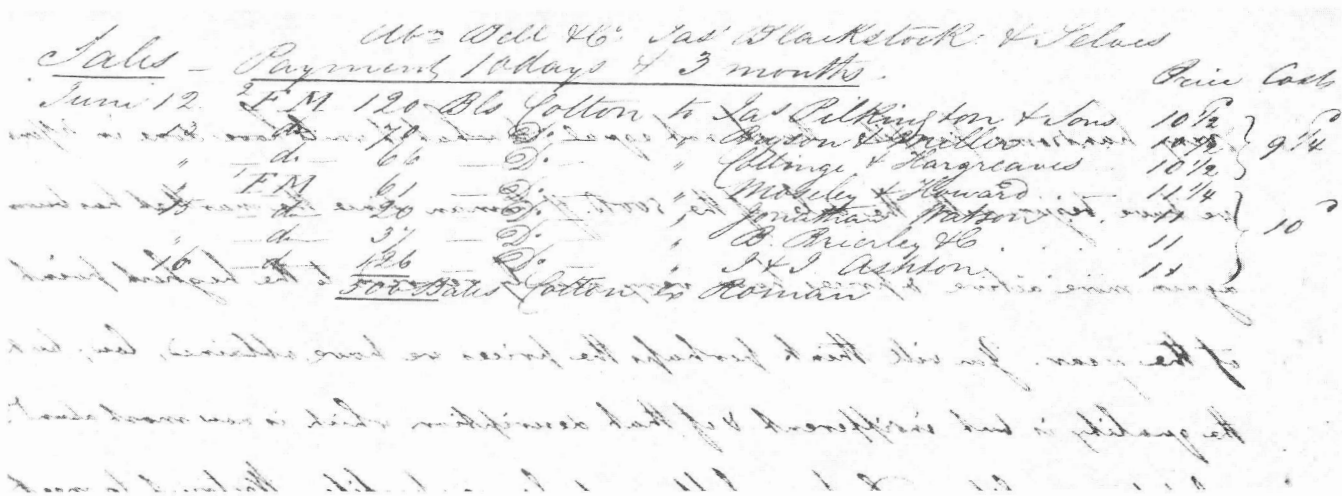
Figure 1. 1804
British receipt
with embossed
stamp.

Figure 2.
1835 letter,
Liverpool to
New York

by William H. Waggoner, ARA

In orderly treatments of any subject, there always remain to be considered at the end a few topics whose relationship with the principal theme is secondary. The examination of the stamp duties connected with cotton (Waggoner, 1999) is no exception. Moreover, because of its long involvement in trade—

both domestic and international—it is not surprising that cotton has been associated indirectly with additional tax legislation and other varieties of stamps than those already cited. (Readers interested in *fiscal history*,—a revenue's study of all aspects of tax stamp usage, analogous to postal history—will recognize the utility of the materials included



here.) Several of these secondhand connections will be briefly considered.

By early in the 18th century, Britain had become the world's largest producer of cotton goods and was importing nearly two million pounds of raw cotton annually. Most of it came from the United States (Cox, 1955) aboard ships whose manifests carefully recorded that fact. I cannot come up with a bill of lading from that period listing this commodity (can any reader) but the stamped receipt shown in Figure 1 was given to the master of a ship that very likely carried cotton. Issued at the Port of Liverpool and dated October 9, 1804, it acknowledges payment by "Noah Scawell, Master of the Cotton Planter a...Vessel (of burthen 249 Tons,...)" of a tonnage duty to support the maintenance of the Skerries Light-House in the channel that connects the Irish Sea with the Atlantic Ocean. (The weakly-struck "TWO PENCE FOR RECEIPTS" embossed British revenue stamp at the left—difficult to see—was correct for such a charge.)

In the U.S., the embossed Second Federal

Figure 3a. 1860 New Orleans commercial circular

NEW-ORLEANS:

Saturday Morning, May 12th, 1860.

It should be understood that our quotations generally represent the wholesale prices. In filling small orders higher rates have to be paid.

REMARKS ON THE MARKET.

The movement in our general market has exhibited some irregularity during the past week, and in Cotton we have noticed considerable fluctuation, though in that staple and in Tobacco, an increased amount of business has been done. In Sugar and Molasses the operations have been on a moderate scale though the rates have tended generally in favor of buyers. In Western produce we have noticed a dull and heavy market for Flour, while a good demand has prevailed for Corn at full prices, and most descriptions of provisions have been firm. Freight has shown more firmness, and Exchange has further advanced.

The next steamers due from Europe with later dates are the Fulton from Havre to New York May 1st, the Kangaroo from Liverpool to New York May 2d, the Teutonia, from Southampton to New York May 4th, and the Europa from Liverpool to Boston via Halifax May 5th, and the first steamers by which letterest can be forwarded to Europe will be the City of Washington from New York to Liverpool, May 19th, and the Asia from New York to Liverpool, May 23d.

Rain fell on Tuesday night, and Wednesday morning and was followed by unseasonably cool weather, but growing warm towards the close.

The river has fallen 1 foot 6 inches since our last report and is now 5 feet 10 inches below high water mark.

COTTON.—Arrived since the 5th instant, of Louisiana and Mississippi 2937 bales, Tennessee and North Alabama 388, Mobile 220, Texas 337, together, 3793 bales. Total receipts of the week 5892 bales. Cleared since the 5th instant, for Liverpool 2857 bales, Havre (including 60 bales reported short on ship Ferriere) 8220, Bremen 1109, Vera Cruz 351, together, 7037 bales. Total exports of the week 30,100 bales. Stock in presses and on shipboard not cleared on the 11th instant 296,000 bales.

Our semi-weekly report closed upon a rather active and buoyant Cotton market under the influence of favorable advices from Europe by the steamer Brazil, prices being firmer for all qualities and in some instances showing an advance of $\frac{1}{2}$ ¢ to $\frac{3}{4}$ ¢ on the lower grades, with sales of about 26,500 bales during the first three days of the week. On Wednesday the weather was unfavorable for business, and with a demand chiefly for good and clean Cotton of which but a few small lots were offering the sales were confined to about 3,500 bales, and on Thursday only about 4,500 bales found purchasers, but yesterday with some clearing the lower qualities the sales reached some 11,000 bales, making a total for the three days of 19,000 bales and for the week of 45,500 bales, taken for Great Britain, France, Spain, the Continent of Europe and our Northern Ports. Prices have been very full for clean Cotton, especially of the medium grades, and even-running lots entirely free from dust may be quoted at 10 @ 10 $\frac{1}{2}$ ¢ for Low Middling and 11 $\frac{1}{2}$ ¢ @ 11 $\frac{3}{4}$ ¢ for Middling to Strict Middling, while mixed or average lots find a very irregular market. The lower grades, for which we noticed a temporary improvement in the early part of the week, have since been heavy and drooping with a degree of irregularity in the rates which renders it impossible to give any figures to represent the state of the market. Our quotations below for Low Middling and Middling apply only to mixed and average lots which mostly contain more or less dust.

The receipts at this port since the 1st of September, (exclusive of the arrivals from Mobile, Florida and Texas), are 2,088,670 bales, against 1,681,222 bales to same date last year, and the increase in the receipts at all the ports, up to the latest dates, as compared with last year, is 753,020 bales. In the exports from the United States to foreign countries, as compared with the same dates last year, there is an increase of 717,383 bales to Great Britain, and of 165,852 to France, while to other foreign ports there is a decrease of 27,205 bales.

NEW ORLEANS CLASSIFICATION.

(Assimilated to that of Liverpool.)

Inferior.....	— @ —
Ordinary.....	— @ —
Good Ordinary.....	— @ —
Low Middling.....	10 $\frac{1}{2}$ @ 10 $\frac{3}{4}$
Middling.....	11 $\frac{1}{2}$ @ 11 $\frac{3}{4}$
Good Middling.....	12 @ 12 $\frac{1}{2}$
Middling Fair.....	12 $\frac{1}{2}$ @ 12 $\frac{3}{4}$
Fair.....	13 @ 13 $\frac{1}{2}$
Good Fair.....	nominal
Good and Fine.....	nominal

NOTE.—It should be borne in mind that the classification to which our quotations are intended to apply is an assimilation to that of Liverpool, and for Cotton, as nearly as possible, free from dust and "wax." The classifications of France, the Continent, and ports, Spain, the North, &c., call for higher grades, and these command prices an $\frac{1}{2}$ ¢ to $\frac{3}{4}$ ¢ cent above our outside figures. This remark will also apply to lists of clean Cottons, or such as are entirely free from dust.

COMPARATIVE PRICES OF COTTON.

At this date, in the following years, with rate of Freight to Liverpool, and of Sterling Exchange.

	1860.	1859.	1858.
Inferior.....	— @ —	— @ —	5 @ 7
Ord'y to Good Ord'y.....	— @ —	— @ —	8 @ 10 $\frac{1}{2}$
Low Middling.....	10 $\frac{1}{2}$ @ 11	— @ —	10 $\frac{1}{2}$ @ 11
Middling.....	11 $\frac{1}{2}$ @ 12	— @ —	11 $\frac{1}{2}$ @ 12
Good Middling.....	12 @ 12 $\frac{1}{2}$	— @ —	12 $\frac{1}{2}$ @ 12 $\frac{1}{2}$
Middling Fair.....	12 $\frac{1}{2}$ @ 12 $\frac{3}{4}$	— @ —	12 $\frac{1}{2}$ @ 12 $\frac{3}{4}$
Fair.....	nominal	nominal	— @ —
Good Fair.....	nominal	nominal	— @ —
Good and Fine.....	nominal	nominal	— @ —
Freight to Liverpool.....	d. — @ 16	d. — @ 16	d. — @ 16
Sterling Exchange.....	2 $\frac{1}{2}$ ¢ prem.	2 $\frac{1}{2}$ ¢ prem.	2 $\frac{1}{2}$ ¢ prem.
Exchange.....	8 $\frac{1}{2}$ @ 9 $\frac{1}{2}$	9 $\frac{1}{2}$ @ 10 $\frac{1}{2}$	8 $\frac{1}{2}$ @ 9 $\frac{1}{2}$

LATEST LIVERPOOL QUOTATIONS.

	April 23.	1860.	1859.
Fair Orleans.....	7 $\frac{1}{2}$ @ —	d. 7 $\frac{1}{2}$ @ —	d. — @ —
Good Orleans.....	8 $\frac{1}{2}$ @ —	d. 8 $\frac{1}{2}$ @ —	d. — @ —

SUGAR.—LOUISIANA.—The receipts of Sugar have been light, but the supply offering has rather exceeded the demand, and prices have declined $\frac{1}{2}$ ¢ to $\frac{3}{4}$ ¢ for all qualities. The sales of the week have embraced some 2000 hds taken mostly for the West, the city trade and our neighboring markets, and we now reduce our quotations as follows:

Interior and Refining.....	8 $\frac{1}{2}$ @ 5
Common and Good Common.....	5 $\frac{1}{2}$ @ 6 $\frac{1}{2}$
Fair to Fully Fair.....	6 $\frac{1}{2}$ @ 7 $\frac{1}{2}$
Prime to Choice.....	7 $\frac{1}{2}$ @ 8
Centrifugal and Clarified.....	6 $\frac{1}{2}$ @ 8 $\frac{1}{2}$

Arrived since the 5th instant 880 hds, 20 tierces and bbls. Total receipts of the week 1929 hds, 39 tierces and bbls. Cleared since the 5th instant for Pensacola 6 hds, Texas 1 hhd 25 bbls. Total exports of the week 23 hds 145 bbls.

MOLASSES.—A large proportion of the receipts have been on refiners' account, leaving only a limited amount for sale on the levee, but with little demand for shipment or for the city trade, the market has worn a dull and drooping appearance. The sales of the week have been confined to about 1500 bbls, taken mostly by refiners and for the neighboring markets and we now quote for Inferior and Fermenting 25 @ 50 cents, Prime to Choice 25 @ 84¢ in barrels, and half barrels 30 @ 35¢ per gallon, according to quality. Arrived since the 5th instant 1051 bbls. Total receipts of the week 2849 bbls. Cleared since the 5th instant for Charleston 155, Apalachicola 175, Pensacola 6; together 336 barrels. Total exports of the week 396 bbls.

TOBACCO.—There has been some movement in the tobacco market during the past week but a large proportion of the business has been conducted in a very private manner, and it is difficult to state the actual amount of the sales, while the particulars as to the qualities of the lots sold, and the prices paid have been suppressed, except in a few unimportant transactions. The sales of the week as far as we can learn have amounted to about 2900 hds comprising about 700, 437, 175, 95, 50, 75, 200, and some smaller lots, all on private terms, 45 Good Refused at 3 $\frac{1}{2}$ ¢, 10 Clarksville Lugs at 4 @ 4 $\frac{1}{2}$ ¢, 102 hds, of which 68 Admitted and 34 Refused, at 4 $\frac{1}{2}$ ¢ round, and 20 Admitted at 7 @ 8 $\frac{1}{2}$ ¢. We repeat our quotations which, however, are but little better than nominal.

Leaves—Factory.....	— @ —
Planters.....	— @ —
LEAF—Inferior to Common.....	4 $\frac{1}{2}$ @ 5 $\frac{1}{2}$
"Fair.....	5 $\frac{1}{2}$ @ 6 $\frac{1}{2}$
"Fine.....	6 $\frac{1}{2}$ @ 7 $\frac{1}{2}$
"Choice heavy and light.....	8 @ 9 $\frac{1}{2}$

Arrived since the 5th inst 1118 hds. Total receipts of the week 5784 hds. Cleared since the 5th instant for Bremen 97 hds, Gibraltar, for orders, 138, Honduras 1, Charleston 32; together 315 hds. Total exports of the week 2292 hds. 31 hds in warehouses and on shipboard not cleared on the 11th instant 32,037 hds.

LOUR.—In our semi-weekly report we noticed continued dullness in the Flour market, with sales of barely 5000 bbls during the first three days of the week, and quoted Superfine at \$5 75 @ \$5 80, and Extra at \$5 50 @ \$5 25 up to \$5 50 per bbl for ordinary to choice brands. Since then the condition of the market has been without improvement, and on Wednesday and Thursday together the transactions on the levee, which reached barely 3000 bbls, were all on private terms, except two or three small lots at \$5 12 $\frac{1}{2}$ ¢ for Fine, and \$5 87 $\frac{1}{2}$ ¢ for Superfine, and 500 bbls Superfine and Extra, by auction, at \$6 17 $\frac{1}{2}$ ¢ per bbl. Yesterday some 1500 bbls were sold, including 800 Superfine at \$5 80 @ \$5 85 for flat-hoop and round-hoop descriptions, a few hundred bbls on private terms, and 500 bbls by auction without inspection, at \$5 55 per bbl. The week's sales thus sum up barely 10,000 bbls. We quote Superfine at \$5 75 @ \$5 87 $\frac{1}{2}$ ¢ for Mixed and Yellow, 75 @ 80 for White Mixed, and \$5 00 for ordinary, and \$7 25 @ \$8 50 per barrel for choice descriptions. Arrived during the past three days 6718 barrels. Cleared for Texas 730, Florida 312, Tobacco 100, Honduras 270 bbls.

GRAIN.—Our semi-weekly report of the Grain market closed upon a good demand and firm prices for Corn, the range being 75 @ 75¢, for Mixed and Yellow, 75 @ 80 for White Mixed, and \$5 @ 50¢, 3 bushel for fair to prime White, with sales of about 35,000 sacks during the first three days of the week. Since then a fair demand has prevailed, and with a reduced supply on the levee the market has continued firm,

with sales during the past three days of some 15,000 sacks at 55 @ 70¢, for Inferior and Ordinary, 75 @ 80¢, for Mixed and Yellow, 80 @ 82 $\frac{1}{2}$ ¢, for White Mixed, and 55 @ 90¢, 3 bushel for ordinary to prime White. Yesterday's business embraced some 7000 sacks, partly at outside figures, the market closing firm with a limited stock. Oats have continued in fair request, but mostly at easier prices for buyers, and some 10,000 sacks St. Louis have been sold at 50 @ 51¢, 3 bushel. Bran has further improved, with sales of a few hundred sacks at \$1 20 @ \$1 25 per 100 lbs. In Wheat, we are still without any transactions to report. Arrived during the past three days 27,543 sacks Corn, 5420 ditto Oats. Cleared for New York 1351, Florida 1445, Texas 2500 sacks Corn.

PORK.—In our semi-weekly report we noticed only a moderate demand for Pork, though all the market generally was firm, and we quoted round hots at \$13 00 for Mess, \$11 25 for Mess Ordinary, and 14 00 per bbl for Prime, one or two lots of heavy Mess bringing \$13 25 per bbl, and the sales of the first three days of the week embracing some 1500 bbls. Since then holders have been claiming very full prices and we have noticed further sales of about 2000 bbls Mess Sides at \$13 25 per bbl for lots over running 60 11 pounds in weight. We quote Mess at \$13 25 for good weight to heavy, Mess Ordinary at \$11 25 @ \$11 50 and Prime at \$14 00 @ \$14 50 per bbl. Arrived during the past three days 900 tierces and bbls. Cleared for Florida 12, Texas 10, Honduras 324 bbls.

BEEF.—Good brands of Mess sold in a limited way at \$12 50 @ \$13 00 and of Prime Mess at \$11 50 @ \$12 00 per bbl, and half bbls may be quoted at \$6 50 @ \$8 00 and \$8 50 according to quality, brand, &c. Arrived during the past three days 32 barrels. Cleared for Honduras 12 bbls.

BACON.—In our semi-weekly report we noticed sales of about 400 casks at 7 @ 7 $\frac{1}{2}$ ¢ for Shoulders, 10¢ for Ribbed Sides, and 11 $\frac{1}{2}$ ¢ for Clear Sides, with a few small lots of Hams at 9 $\frac{1}{2}$ ¢ @ 10¢ for plain, and 12 @ 12 $\frac{1}{2}$ ¢ per lb for extra and fancy descriptions of sugar cured. Since then the market has been quiet but firm, and we quote Shoulders at 7 @ 7 $\frac{1}{2}$ ¢, Ribbed Sides at 10 @ 10 $\frac{1}{2}$ ¢, and Clear Sides at 11 $\frac{1}{2}$ ¢ @ 12¢. Arrived during the past three days 350 casks, 2 boxes. Cleared for Havana 15, Texas 41, Florida 150, Honduras 2, Vera Cruz 10 casks.

GREEN MEAT.—DRY SALTED.—We are still without any movement to report in this article and our quotations are nominal at 6 $\frac{1}{2}$ ¢ @ 6 $\frac{3}{4}$ ¢ for Shoulders, and 5 $\frac{1}{2}$ ¢ @ 5 $\frac{3}{4}$ ¢ per lb for Sides and Hams.

LARD.—The market for this article has been very quiet throughout the past week, though holders generally have been firm in their asking rates, and we quote Prime at 11 @ 11 $\frac{1}{2}$ ¢ in casks, and 11 $\frac{1}{2}$ ¢ @ 11 $\frac{3}{4}$ ¢ per lb in kegs. We have heard of no large sales. Arrived during the past three days 400 tierces and bbls, and equal to 2235 kegs, viz— for New York 1000, Texas 50, Florida 10, Vera Cruz 1125.

BUTTER AND CHEESE.—Western Butter has been selling at the wide range of 7 @ 10 and 15¢ per lb for Ordinary to Prime and choice descriptions, and Cheese continues dull with limited sales at 9¢ for Good Western Reserve and 11¢ per lb for Imitation English Dairy.

BAGGING AND BALE ROPE.—Kentucky Bagging has been selling in a limited way at 14 @ 16¢ per yard for Hand loom and Power loom. India has been held at 14 $\frac{1}{2}$ ¢ @ 15¢ per yard but we have heard of no transactions during the past three days. Bale Rope continues dull and the only sale of moment reported during the past week was 200 coils machine made at 8 $\frac{1}{2}$ ¢ per lb.

GUNNY BAGS.—We are still without any transactions to report in this article, and our quotations remain nominal at 9 @ 10¢ for light to heavy, and 10 $\frac{1}{2}$ ¢ @ 11¢ for extra heavy bags.

WHISKY.—The market for Whisky continues very dull and the sales have been confined to a few limited parcels at about 19 @ 19 $\frac{1}{2}$ ¢ per gallon for Rectified and Raw, our quotations being the inside figures. Arrived during the past three days 137 bbls. Cleared for Florida 168, Texas 84, Charleston 53, Honduras 30 bbls.

COFFEE.—The Coffee market has been inactive throughout the past week, though prices have been very well maintained, and the sales have amounted to only about 2200 bags at a range of 12 $\frac{1}{2}$ ¢ @ 13 $\frac{1}{2}$ ¢ per lb as extremes. We still quote for Ordinary 12 $\frac{1}{2}$ ¢, Good Fair 13 $\frac{1}{2}$ ¢, and Prime 13 $\frac{1}{2}$ ¢ @ 14¢. A cargo of 6025 bags has arrived from Rio de Janeiro direct during the week, making the total imports since the 1st September 275,172 bags against 349,021 to the same date last year. The stock now remaining in first and second hands is about 22,500 bags against 16,000 last year at this time.

SALT.—Liverpool salt has been selling from second hands at 55 @ 60¢ for Coarse and 50¢ @ 55¢ for Fine, 85¢ the warehouse, and 90 @ 100¢ for Coarse, and \$1 05 @ \$1 10 per sack for Fine delivered free of drayage. Five cargoes in store, embracing some 34,000 sacks, have been sold during the week on private terms, and one of 5,200 sacks afloat, about one-half Fine, at 82 $\frac{1}{2}$ ¢ per sack. The stock in store is mostly held by the importers for higher prices.

HAY.—A few hundred bales Western have been sold during the past three days at \$25 00 @ \$26 00 per ton.

RICE.—The market for Carolina Rice has been very firm and we have noticed some limited sales at 4 $\frac{1}{2}$ ¢ @ 4 $\frac{3}{4}$ ¢, holders lately asking 4 $\frac{1}{2}$ ¢ @ 4 $\frac{3}{4}$ ¢ per lb for prime lots in store.

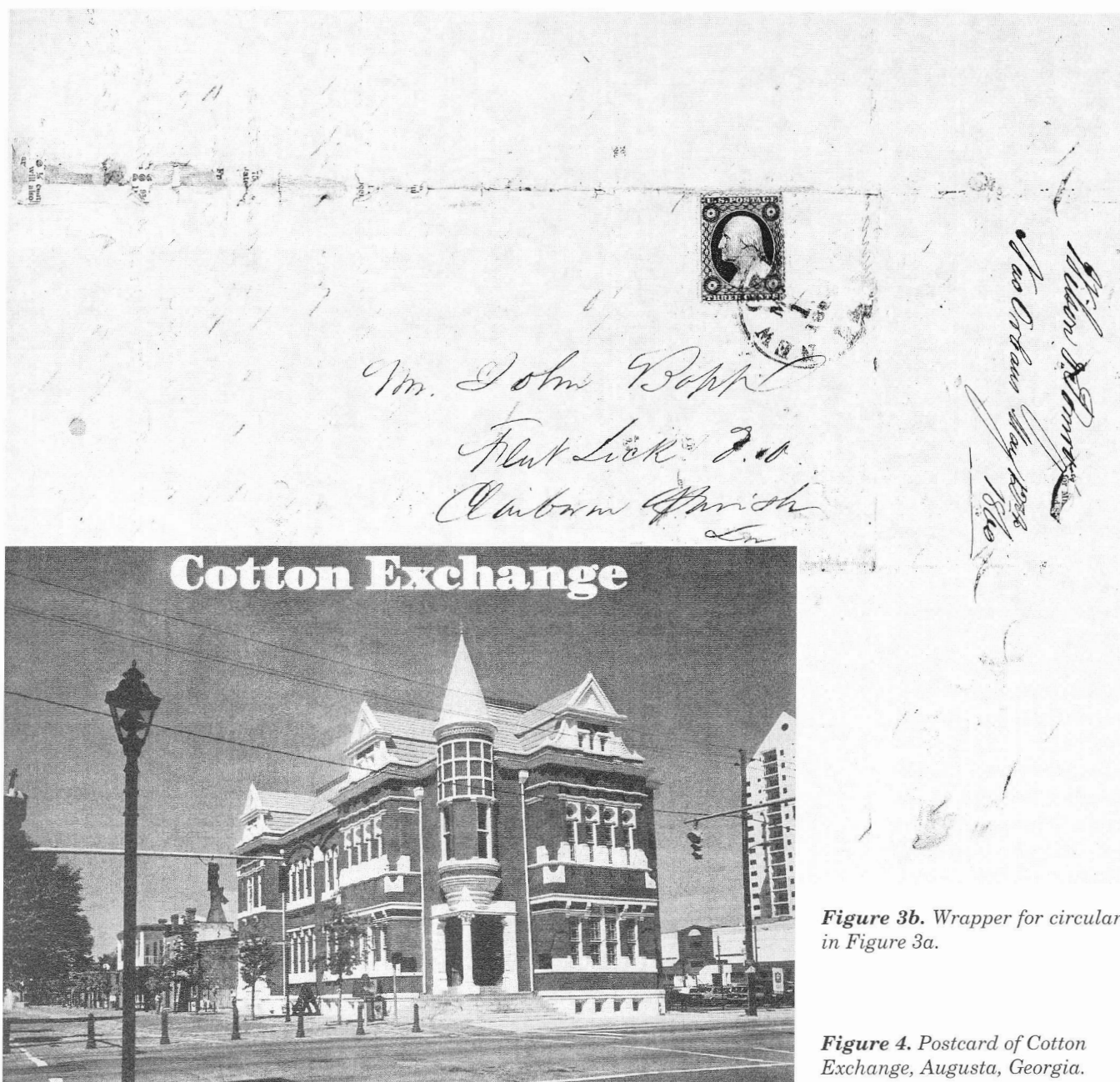


Figure 3b. Wrapper for circular in Figure 3a.

Figure 4. Postcard of Cotton Exchange, Augusta, Georgia.

Issue of 1801-02 was contemporary and an unusual, cotton-related, *Nortarization* document bearing the 25-cents stamp from this issue is known. In the illustration showing this usage [not shown], one can easily read the reference to "Twenty two bales of cotton" on the stamped and beribboned consular document from 1800 (Combs, 1988). This document also originated in Liverpool.

These two cotton-connections with the city of Liverpool are not surprising, at least to collectors of British revenue stamps. Long a major Atlantic port, Liverpool is second only

to London in commercial importance and, by the late 1700s, was the principal British port of entry for raw cotton. The Cotton Market established there in 1808 gave rise to regularly scheduled meetings of cotton brokers and merchants and the issuance of a weekly report detailing market conditions and prices that their customers needed to know. Obviously of interest also to American growers and brokers who supplied most of the cotton, data of these sorts were available by mail. The abbreviated table of cotton sales shown in Figure 2 is taken from a letter written on

June 16, 1835, by Collman Lambert & Company, cotton brokers in Liverpool, to Abraham Bell & Company, cotton brokers in New York City, apparently one of their regular correspondents and suppliers.

Similar information about the American domestic market was also available. Typical of such compilations is the report shown in Figure 3 taken from the May 12, 1860, issue of a publication printed in New Orleans. (Recall that as "the largest cotton port in the world," (Wise, 1988) New Orleans largely controlled the market for the exportation of southern cotton.) Other southern cities involved with the cotton trade also maintained market centers where current figures were available. Figure 4 shows the Cotton Exchange building in Augusta, Georgia, that presently houses a small museum and tourist welcome center.

The Liverpool businessmen subsequently organized and operated several professional associations and a bank, each of which issues and used fee stamps of various but related designs. Figure 5 shows an assortment of these privately-issued stamps. (We have neither the need nor the space to discuss these interesting stamps in detail here. Readers desirous of learning more about them should consult Tennant, 1981.)

The Civil War saw the introduction of an extensive list of new taxes by the federal government. In one of



Figure 5. Assorted Liverpool Cotton Association stamps.

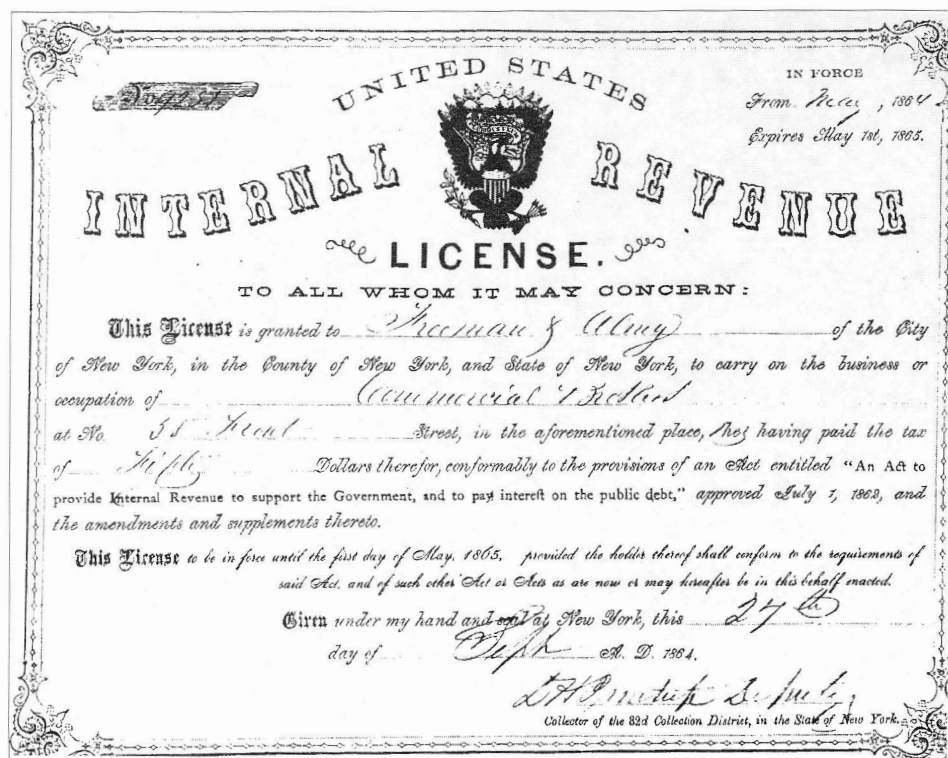


Figure 6. 1864 U.S. Commercial Broker's license.

Figure 7.
1865 receipt
stamped with
R15 from
Green Brothers,
Cotton
Brokers.

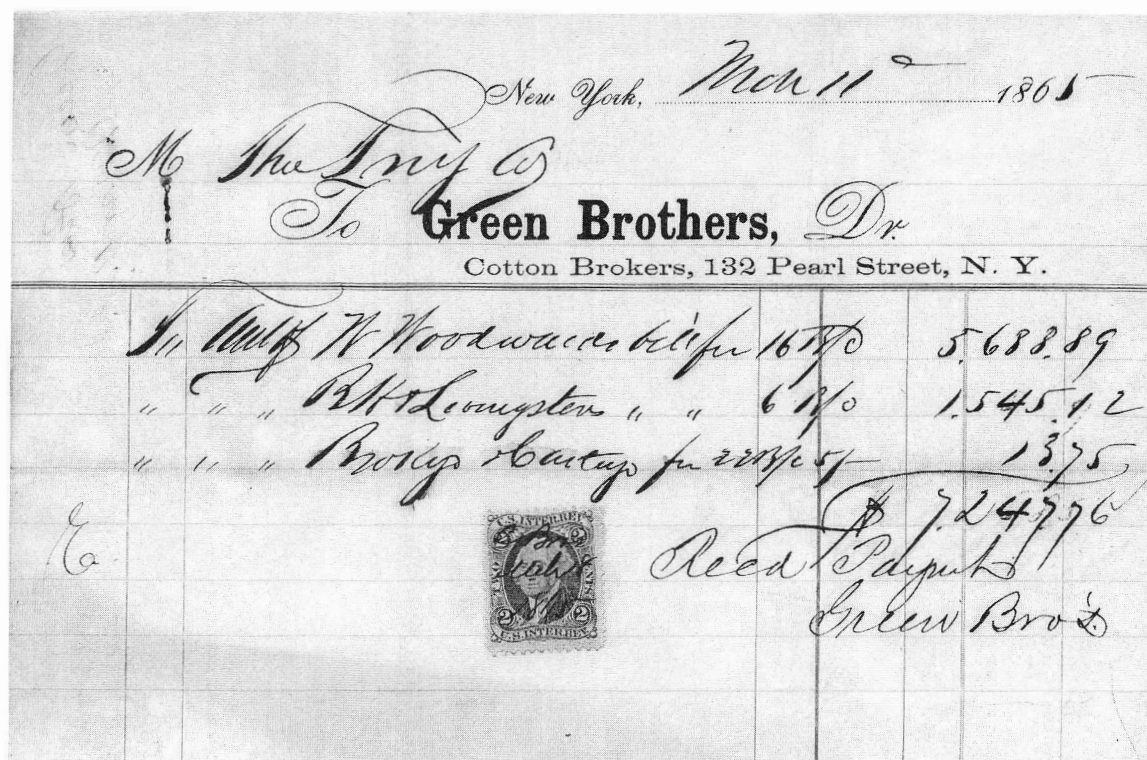
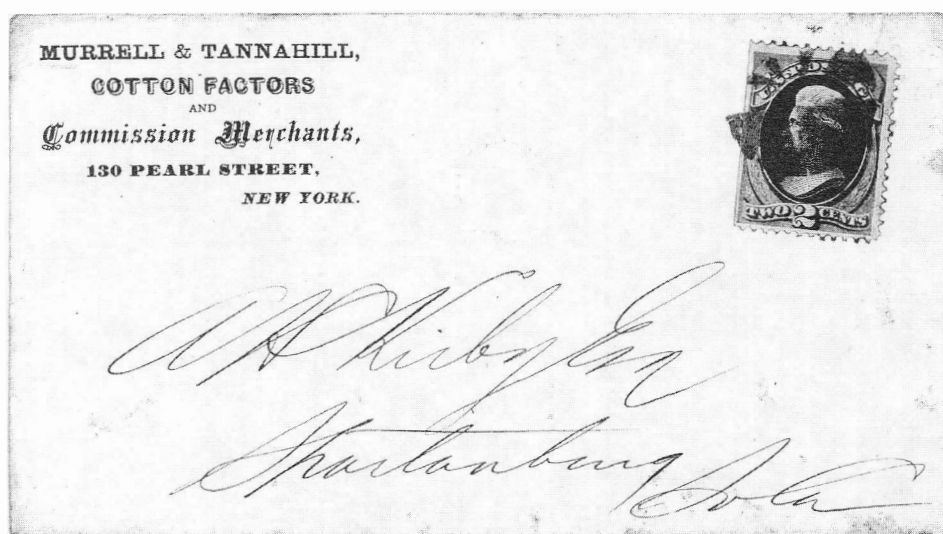


Figure 8.
Undated
stamped cover,
New York to
Spartanburg,
South Caro-
lina.



the earlier wartime acts, Congress imposed licenses upon certain trades and businesses (U.S. Stat., 1862) including one intended for "Commercial brokers." The business of these individuals was defined "...as the agent of others, to purchase or sell goods, or seek orders therefor, ... or to manage business matters for the owners of vessels, or for the shippers or consignors of freight carried by vessels," The license cost \$50 per year. Figure 6 shows such a license issued on Sep-

tember 27, 1864, to a firm in New York City. (Freeman & Almy paid fifty dollars to do business for a few days over seven months; their license expired on May 1, 1865. Apparently the tax was not prorated for periods less than a full year.) I do not know, however, whether this broker handled cotton or not.

But other firms certainly did, and they were commonly called "Cotton Factors." The difference between a *broker* and a *factor* depended upon possession of the commodity involved. A factor was a mercantile agent who bought or sold goods for a commission. Whether paid to buy or to sell, he had possession of the goods, "on consignment." A broker never took possession; he merely brought buyer and seller together.

Some of these companies were located at export sites, far from the places where cotton was grown. Figure 7 shows a stamped receipt (Scott R15) from "Green Brothers / Cotton Brokers" of New York dated March 11, 1865. The cotton involved was apparently of two grades

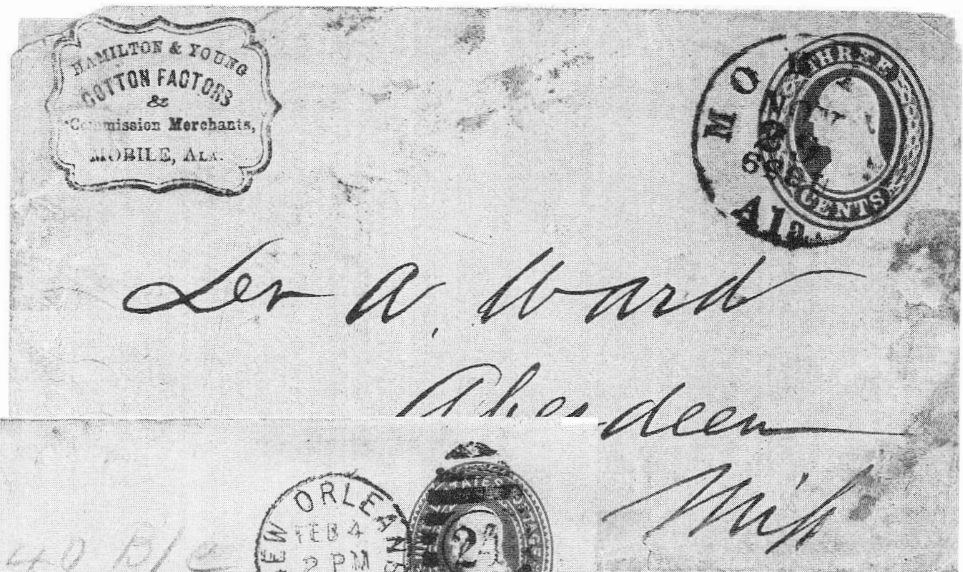


Figure 9. 1859 stamped envelope, Mobile Alabama, to Aberdeen, Mississippi.

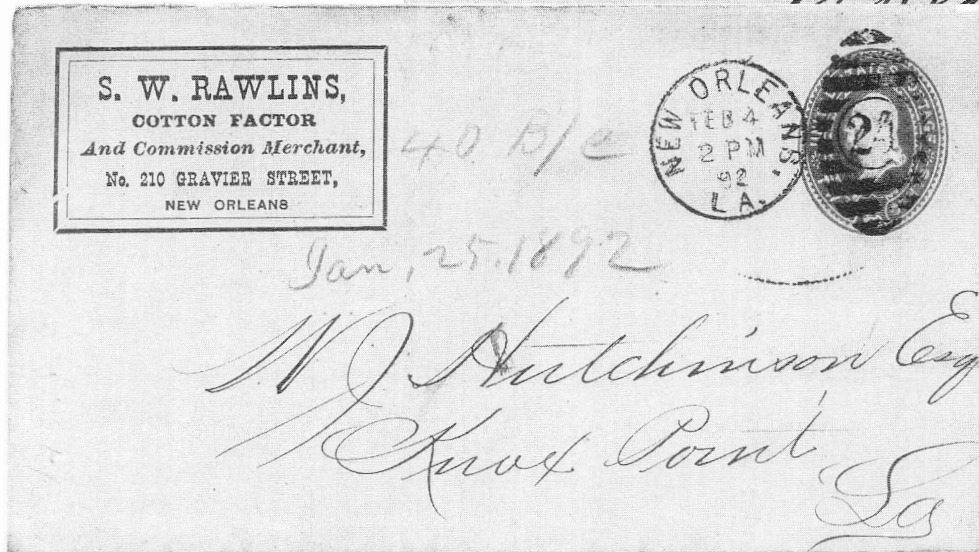


Figure 10. 1892 stamped envelope, New Orleans to Knox Point, Louisiana.


for the prices realized were quite different: 16 bales ("B/C") at \$355.56 each and 6 bales at \$257.52 each. Figure 8 shows a stamped cover (probably Scott 146 from the National Bank Note Company issue of 1870-71) addressed to Spartanburg, South Carolina, in the heart of cotton Country. Note that the New York firm of Murrell & Tannahil called themselves "Cotton Factors and Commission Merchants" and that their office was next door to that of Green Brothers.

Figure 9 shows an earlier cover (probably Scott U10 from the 1853-55 Nesbitt printing) from a firm that used the same title. Here, "Hamilton & Young" in Mobile, Alabama, wrote to Aberdeen, Mississippi, also in cotton country, on November 29, 1859 (inverted year figure). Figure 10 shows a much later stamped envelope (probably Scott U313) sent on February 4, 1892, by "S. W. Rawlins, / Cotton Factor / And Commission Merchant" in New Orleans to an individual in Knox Point, Louisiana. The author of the notation

"40 B/C/Jan. 25, 1892" on the front in blue pencil is not known.

Baled cotton is bulky and heavy, the average bale weighing about 500 pounds. Not surprisingly, the railroads carried most of it from there it was grown and processed to the mills where it was used, or to the ports from which it was exported. Figure 11 shows a pre-Civil War receipt given by the Milledgeville, Georgia, agent of the Milledgeville & Eatonton Railroad for 18 bales of cotton consigned to Rabun & Smith, address not given. From 1804 until 1868, the state capital of Georgia was Milledgeville, a small city in the central part of the state. In 1837, the Milledgeville & Gordon Railroad was chartered to connect the two cities and provide the capital with a connection to the Central [Railroad] of Georgia at Gordon. In 1850, the Milledgeville & Eatonton Railroad was chartered to extend the railroad about 22 miles northwest. In 1853, the combined trackage of the two roads connecting Gordon

Figure 11.
1858
Milledgeville
& Eatonton
RR receipt.

Milledgeville.	
[FOR PLANTER.]	
Milledgeville & Eatonton R.R.	
No 145 Feb 3 1858	
RECEIVED FROM	
G. S. Rives	
Eighteen Bales Cotton.	
CONSIGNEE TO	
Robert Smith	
MARKS.	BALES.
Same	18
Total.	18
This Receipt is signed by Agent under the stipulations of the original Receipt, which will be forwarded to the Consignee.	
 Agent.	

and Eatonton was leased in perpetuity to the Central of Georgia Railroad and became the Eatonton Branch Railroad, operated by the Central. From Gordon, Mr. Rives's cotton could have been carried to either Augusta or Macon, both of which cities had established textile mills.

Figures 12 and 13 show both sides of a World War II-era stamped document that is

unusual for several reasons. First, as the handstamp in the upper left margin indicates, this is the original copy of a form issued in triplicate. Stamped at the American Consulate in Matamoros, Mexico, it bears a properly-canceled copy of the appropriate ultramarine \$2.50 Consular Service Fee stamp (Scott RK36a). Note, however, that the date line of the Consular Certificate includes only the month and year. Considering the uncertainties of wartime train traffic, this is perhaps understandable, but all other information about dates given on the form is more specific.

Second, this invoice involves merchandise—4,100 bales of Mexican cotton—being shipped by rail. Recall that Consular Service forms and stamps were used *only* at out-of-country locations. Documents of this sort, therefore, had to originate in either Canada or Mexico, the only countries with which the U.S. has common borders. In fact, Matamoros lies directly across the Rio Grande River from Brownsville, Texas, the stated port of entry, and the Southern Pacific Railroad does serve both Dallas and Brownsville. Finally, note that this invoice is identified as “Form 138 / FOREIGN SERVICE / (Revised August 1941).” Even though the U.S. Foreign Service was created in 1924 by merging the Consular and Diplomatic Corps into a single professional service (Rogers Act, 1924), most printed forms in collectors’ hands are labelled “Consular Form X,” regardless of which issue of fee stamps they bear. It is worth noting that this cotton sold for \$90 per bale of 500 pounds.

References

- Combs, W. V. *Second Federal Issue, 1801-1802*. Rockford, IA: The American Revenue Association, 1988:75.
- Cox, A. B. Cotton and the Cotton Industry. In: *Encyclopaedia Britannica*. Chicago: Encyclopaedia Britannica, Inc., 1955: volume 6:533-581.
- Rogers Act, 43 Stat., 140 (1924).
- Tennant, C. Great Britain: Liverpool Cotton Stamps. *The American Revenuer* 1981 May; 35:88-90. See also: R. G. Booth. *A Catalogue of the Revenue Stamps of the United Kingdom, Isle of Man, Channel Islands and Eire*. R. G. Booth, 3rd edition, 1990:325-329.
- U.S. Statutes at Large, 12 Stat., 453 (1862).

ORIGINAL
CONSULAR INVOICE OF MERCHANDISE

Invoice No. 142 Issued in Triplicate
Certified September, 1944
(Date)
FOREIGN SERVICE OF THE UNITED STATES
OF AMERICA AT
H. Matamoros, Tamps., Mexico
Date AUGUST 31, 1944
Seller Algodonera del Golfo, S.A.
Consignee Matamoros, Tamps., Mexico
Purchaser A. Campdera & Co.
Consignee Dallas, Texas
Carrier Southern Pacific Lines
(Vessel or railroad)
Port of shipment Matamoros, Tamps., Mex.
Destination of goods Dallas, Texas
Port of arrival Brownsville, Texas
Port of entry Brownsville, Texas
Amount of invoice \$369.000.00 U.S. Cv.

DECLARATION OF SELLER OR SHIPPER, OR
THE AGENT OF EITHER, WHEN MERCHAN-
DISE IS SHIPPED IN PURSUANCE OF A PUR-
CHASE OR AN AGREEMENT TO PURCHASE

I, Shelby Longoria,
acting in the capacity described below, truly declare
that Algodonera del Golfo, S.A.
of Matamoros, Tamps., Mexico
is the {seller} or {shipper} of the merchandise de-
scribed in the within or attached invoice; that the mer-
chandise is sold or agreed to be sold; that there is no
other invoice differing from the within or attached
invoice, and that all the statements contained herein
and in such invoice are true and correct.

I further declare that the within
described merchandise is
a product of Mexico

and that it is intended to make entry of said merchan-
dise at the port of Brownsville, Texas,

in the UNITED STATES OF AMERICA.

Dated at H. Matamoros, Tamps., Mex. this
31st day of August, 1944.

ALGODONERA DEL GOLFO, S.A.
(Seller) and shipper)

Shelby Longoria
(Agent of seller) and shipper)
Attest of shipper

CONSULAR CERTIFICATE
Form 140

September, 1944

(Date)

I do hereby certify that this invoice was this day

above declaration.

that the

is the person he

of \$2.50 United

has been

al copy of this

the day and year

of America.

S, Mexico.

DECLARATION OF SHIPPER OR HIS AGENT
WHEN THE MERCHANDISE IS SHIPPED
OTHERWISE THAN IN PURSUANCE OF A
PURCHASE OR AN AGREEMENT TO PUR-
CHASE

I, Shelby Longoria,
acting in the capacity described below, truly declare
that

of
is the {shipper} of the merchandise described in the
within or attached invoice; that the merchandise is
shipped otherwise than in pursuance of a purchase, or
an agreement to purchase; that there is no other
invoice differing from the within or attached invoice,
and that all statements contained herein and in such
invoice are true and correct.

I further declare that

and that it is intended to make entry of said merchan-
dise at the port of

in the UNITED STATES OF AMERICA.

Dated at this
day of

(Shipper)
(Agent of shipper)

CONSULAR CERTIFICATE

AMERICAN CONSULATE

PER STAMP

I do hereby certify that this invoice was this day

above declaration.

I do further certify that the person

making the declaration above is the person he rep-
resents himself to be, and that a fee of \$2.50 United

States currency equal to Costa Rica, has been paid

by affixing stamps to the original copy of this docu-
ment.

Attest of shipper

of the UNITED STATES OF AMERICA.

S, Mexico.

Figure 12. 1944 Consular Invoice, Matamoros, Mexico, front side.

Figure 13. Same, back side.

Waggoner, W. H. Taxes, stamps and tags related to cotton. *The American Revenuer, Part 1* 1999 January; 53:4-10. *Part 2* 1999 March; 53:56-61. *Part 3* 1999 November-December; 53:187-191.
Wise, S. R. *Lifeline of the Confederacy*. Columbia, SC: University of South Carolina Press, 1988:11.

Form 138
FOREIGN SERVICE
(Revised August 1943)

— Attach Additional Sheets Here —

INVOICE OF MERCHANDISE

(Before preparing this invoice, read instructions carefully)

(1) PURCHASED ☒ (1) NOT PURCHASED ☐

(Do not include a "RECHASED and NOT PURCHASED" merchandise in ONE invoice; use SEPARATE invoice for each)

H. Matamoros, Tamps., Mexico, August 29, 1944

(Place and date)

Invoice of 4,100 Bales Cotton (2) { purchased from or agreed to be purchased from

Algodonera del Golfo, S.A. of Matamoros, Tamps., Mexico

by A. Campdera & Co. of Dallas, Texas

(4) { as per order accepted July 18th, 1944 (Date)

for the account of Southern Pacific Lines (Name) of Dallas, Texas (Address)

to be shipped per Southern Pacific Lines (Carrier)

(5)	(6)	(7)	(8)	(9)	(10)	(11)
MARKS AND NUMBERS ON SHIPMENT PACKAGES	MANUFACTURER'S OR SELLER'S NUMBER OR SYMBOL	IMPORTER'S NUMBER OR SYMBOL	QUANTITIES AND FULL DESCRIPTION OF GOODS (N.B.—Always state the unit of counting, and all other costs, charges, and expenses)	INVOICE UNIT (See questions 1 and 2)	INVOICE TOTAL	CURRENT PRICE (See questions 3 and 4) PER UNIT

			4,100 Bales Cotton			
			Wt. 2,050,000 Lbs.	90.00	552,000.00	90.00

The following charges are included F.O.B. Matamoros, Tamps.

in price:

Stamps (Compra-Venta) 14317.60 Mex.Cy.

Switching 1431.76 " "

Bridge-Toll 886.08 " "

Freight Unknown

Mexican Brokerage Unknown

Consular Invoice 2.50

17864.45 2.50

(Read carefully instructions 1 and 9 before answering the first three following questions.)

Is this merchandise shipped in pursuance of a purchase or an agreement to purchase? Yes

If answer to preceding question is "Yes," have you entered as item 9 the purchase price of each item in the currency of purchase? Yes

Is this merchandise shipped otherwise than in pursuance of a purchase or an agreement to purchase? No

"Yes," indicate below whether you have entered as item 9 the present value for each item in the currency in which the transactions are usually made: (a) the value for home consumption including all applicable taxes in the country of exportation; or (b) the export value to the United States if higher; or (c) in the absence of the foreign value and the export value, the price in such currency that the manufacturer, seller, shipper, or owner would have received, or was willing to receive for such merchandise if sold in the ordinary wholesale quantities in the country of exportation; or (d) in the absence of all of the foregoing, the cost of production. Not applicable.

Is the currency, entered as item 9, gold, silver, or paper? U.S. Currency

Have you enumerated all charges and stated whether each amount has been included in or excluded from the above invoice amounts? Yes

Have you separately itemized all rebates, drawbacks, bounties, or other grants allowed upon the exportation of the merchandise? No

Is such or similar merchandise offered or sold in the home market for home consumption? Yes If so, what taxes are applicable? Federal Invoice Stamps 8.80 Pesos per 1000.00 Pesos

(When invoice is signed by an authorized agent the name of his principal must be shown.)
Signature of ALGODONERA DEL GOLFO, S.A.
By Shelby Longoria
(Date and place)

The "stamps" of La Republique de Reves

by John Semeniuk, ARA

Until very recently, I had no idea—had never even dreamed or imagined, in fact—that a country such as "La Republique de

Reves" existed, let alone that it issued postage stamps.

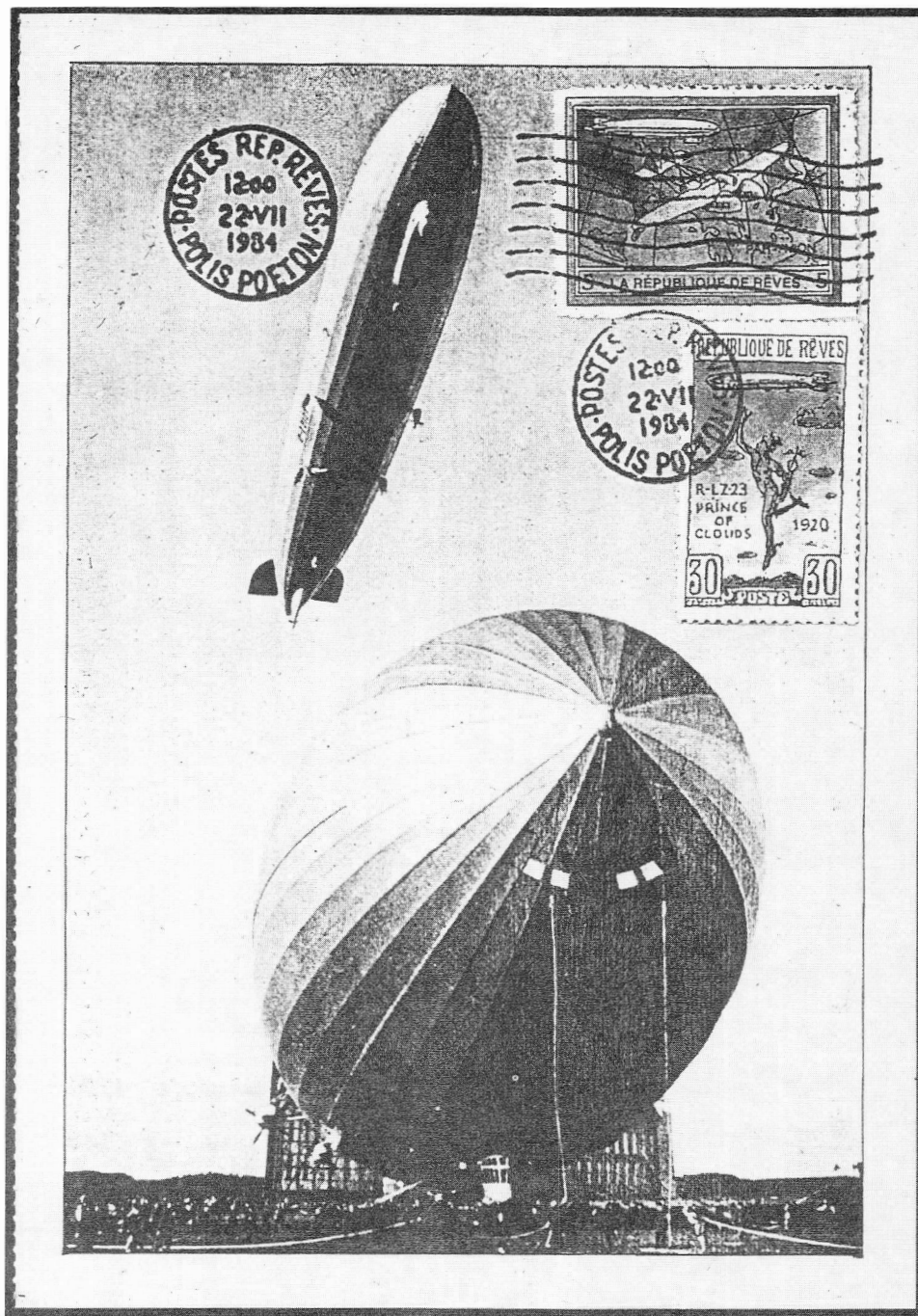
In reality, of course, it does not—exist or issue postage stamps, that is—but that is precisely the paradoxical essence of what the late Fred Melville dubbed *phantom philately*.

The name La Republique de Reves, you see, translates into English as The Republic of Dreams, and that is what La Republique de Reves is—a personal fantasy world created and crafted by G. Garfield Crimmins and reified in his book, *The Republic of Dreams, A Reverie* (W. W. Norton & Company, Inc., 1998).

To make a long reverie short, La Republique de Reves is located in the mid-Atlantic, more precisely "somewhat south of Bermuda, between the Sea of Clouds and the Sea of the Unseen" (p. 15).

It is a land populated by artists, eccentrics and, of course, dreamers, all of whom share a love for "love, youth, old age, beauty, splendor," and the like (p. 16). The official language of the Republic is poetry, although by popular choice French serves as the diplomatic language, hence the French name for the realm.

What makes Crimmins' book interesting to cinderella collectors is the fact that it is more than simply a work of textual fiction. It is a work of what may be termed "documented" fiction. That is, the book consists to a large degree of a melange of both visual and textual documentary material attesting to the purported existence of



Picture postcard illustrating two postage stamps and postmarks of The Republic of Dreams. The postcard is copyrighted 1998 by Jerry Crimmins.

the republic. But one caveat should be noted here at the outset; being a photo-textual documentation of one man's fantasy world, many of the images in the book are of an adult nature and hence not suitable for all age groups.

Among the documentary material reproduced in the book are the pages of a notional visitor's guide to the Republic. This guide illustrates, among other things, the purported currency notes and some of the postage stamps of the imaginary republic. A few of these stamps are in fact merely parodies of genuine postage stamps, such as the U.S. issue of 1949 to Edgar Allan Poe (Scott 986) and the 5 drachma Greek airmail stamp from 1926 (Scott C3).

In addition, scattered throughout the book are numerous illustrations of postally franked covers and postcards mailed from the republic, many of which depict stamps not included in the aforementioned visitor's guide.

But there is more. The book is not just for

reading and perusing. It is meant to be a hands-on, participatory fantasy book, which simply means that a veritable cornucopia of miscellanea is bound into the book for the amusement of the reader.

These items include a passport with facsimile arrival and departure entries, a large, two-sided color map of the republic, an identity card to which you add your own photo, a couple of suitably enveloped telegrams and eight detachable, fully serviceable picture postcards. The picture sides of five of these postcards are franked with photo reproductions of stamps and postmarks of the republic. One of these postcards is illustrated.

The adult-oriented nature of the book aside, from the collector's perspective there is one disappointment in particular to the *reverie*, and that is the lack of actual copies of the stamps of the republic. While the photo reproductions on the postcards are OK as far as they go, actual stamps for the use of the reader would have provided that extra little touch to the *reverie* that it otherwise lacks.

Gum rosin stamp addenda

by Scott Troutman, ARA

In the May-June 2002 *The American Revenuer* (56:3, pp 70-71), I had an article on a gum rosin stamp. Hermann Ivester pointed out that in the January 1995 (49:1) issue of *The American Revenuer* pages 4-7, William H. Waggoner had a splendid article "The Marketing Permits for Naval Stores" on the marketing agreements that generated these stamps. As the Riley index does not have the article under rosin, turpentine, marketing or agreement, I missed it. [It is listed under "US: permit naval."] For those who may not have easy access to the older article, I will answer some of the questions I raised in my more recent article.

These stamps (and there were also stamps for turpentine), were issued under a marketing agreement by the United States Department of Agriculture. The agreement was approved May 12, 1933, and went into effect February 21, 1934. This depression era agreement among roughly 1200 producers limited production of rosin and turpentine to limits set by a committee in return for higher

sales prices. Over production was causing ruinously low prices. This agreement was short lived and ended midnight July 31, 1935.

The stamps had both a processor number and a serial number. The processor number was the manufacturer who had agreed to abide by the marketing agreement. The stamps were issued to be affixed to the barrels to insure compliance. The stamps were printed by the H. & W. B. Drew Company of Jacksonville, Florida. This is the indicia at the bottom of the stamp. As originally printed each stamp had the large original stamp and a smaller duplicate stamp which was retained. These were scissored apart. The gum rosin stamp originally cost five cents. The gum turpentine stamps cost 15 cents.

Hermann Ivester notes that he has a 1934 stamp for one wooden barrel of gum rosin. Bill Waggoner had indicated in his article that he thought only the 1935 stamps existed as the agreement was only in effect for a year and a half.

Additional payments on coin-operated and other STSs

by Bill Smiley, ARA

In the May-June issue of *The American Revenuer*, (56:3, pp. 68-79) Terry Hines and the "New York Revenue Boys" wrote about the coin-operated devices special tax stamps that expired on June 30, 1952. Since the Revenue Act of 1951 went into effect during the fiscal 1952 tax year, the inscribed denomina-

tions did not correctly reflect the rate of tax that later applied to these special tax payers. The article noted "presumably taxpayers who received these stamps would have had to pay the additional \$66.67 due and would have received some form of receipt for this sum. The form of that receipt is unknown."

In truth, the form of the receipt is known.

Figure 1.
Fiscal 1952
Coin Operated
Devices stamp.

Figure 2.
Form 1 receipt
for additional
payment of
tax.

Figure 1: Fiscal 1952 Coin Operated Devices stamp.

The stamp is rectangular with a decorative border. It features a grid of numbers 1-9 and 0-9. The text "SPECIAL TAX STAMP" is prominent, along with "UNITED STATES INTERNAL REVENUE". The value "\$14850 00" is printed. The stamp expires June 30, 1952. It is for "COIN-OPERATED DEVICES" under Section 3267(b)(2) of the Internal Revenue Code. The collector's office is "HAROLD'S CLUB INC" in Reno, Nevada. The stamp number is 12434.

Form 1—(Revised Oct. 1944)
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

RECEIPT FOR PAYMENT OF TAXES

Collector's Office _____, District of Nevada
at Reno, Nevada Date 11-26-51
(NAME AND ADDRESS OF TAXPAYER)

Harold's Club, a Corp.
236 N. Virginia Street
Reno, Nevada

Additional tax due under Section 3267(b)(2) of the Revenue Act of 1951 covering 99 gaming devices.
(Class of tax)
(Description of collection: tax, penalty, interest, or offer in compromise, etc.)
Period 11-1-51 to 6-30-52.
Special tax stamp no. 12434
Attach this receipt to your stamp.
(Period covered)
Amount, \$ 6,600.00
Received payment of
80 COLL. INT. KEY
DIST. NEV. #
Collector of Internal Revenue.

U. S. GOVERNMENT PRINTING OFFICE 16-27851-2

NOT VALID UNLESS STAMPED BY CASHIER

Figure 1 shows the fiscal 1952 Coin-Operated Devices stamp issued for the maximum number of slot machines covered by a single stamp—99. The tax was paid prior to July 1, 1951, in the amount of \$14,850 at the then prevailing rate of \$150 per device. The Revenue Act of 1951 increased the tax from \$150 per device per year to \$250 per device per year. However, that tax was prorated and was imposed only from November 1. After the additional tax was collected, the Collector of Internal Revenue for Nevada issued a standard Form 1 receipt for the additional \$6,600 that was due. A copy of the receipt is shown in Figure 2.

The tax increase under the Revenue Act of 1951 also applied to retail and wholesale dealers in beer, liquor and wine. Figure 3 shows a retail liquor dealer's fiscal 1952 special tax stamp. Figure 4 shows a Form 1 receipt for the additional tax of \$15 covering the last eight months of fiscal year 1952 after the tax rate was increased from \$27.50 per year to \$50 per year.

It should be noted that much of the history of revenue stamps is related to the wars for which revenue was being raised. These stamps and receipts are a reminder that the United States was then at war in Korea fueling a need for increased revenue.

Figure 3. Fiscal 1952 special tax stamp for retail liquor dealer.

Figure 4. Form 1 receipt for additional tax for retail liquor dealer.

The forty-cent narcotic stamps

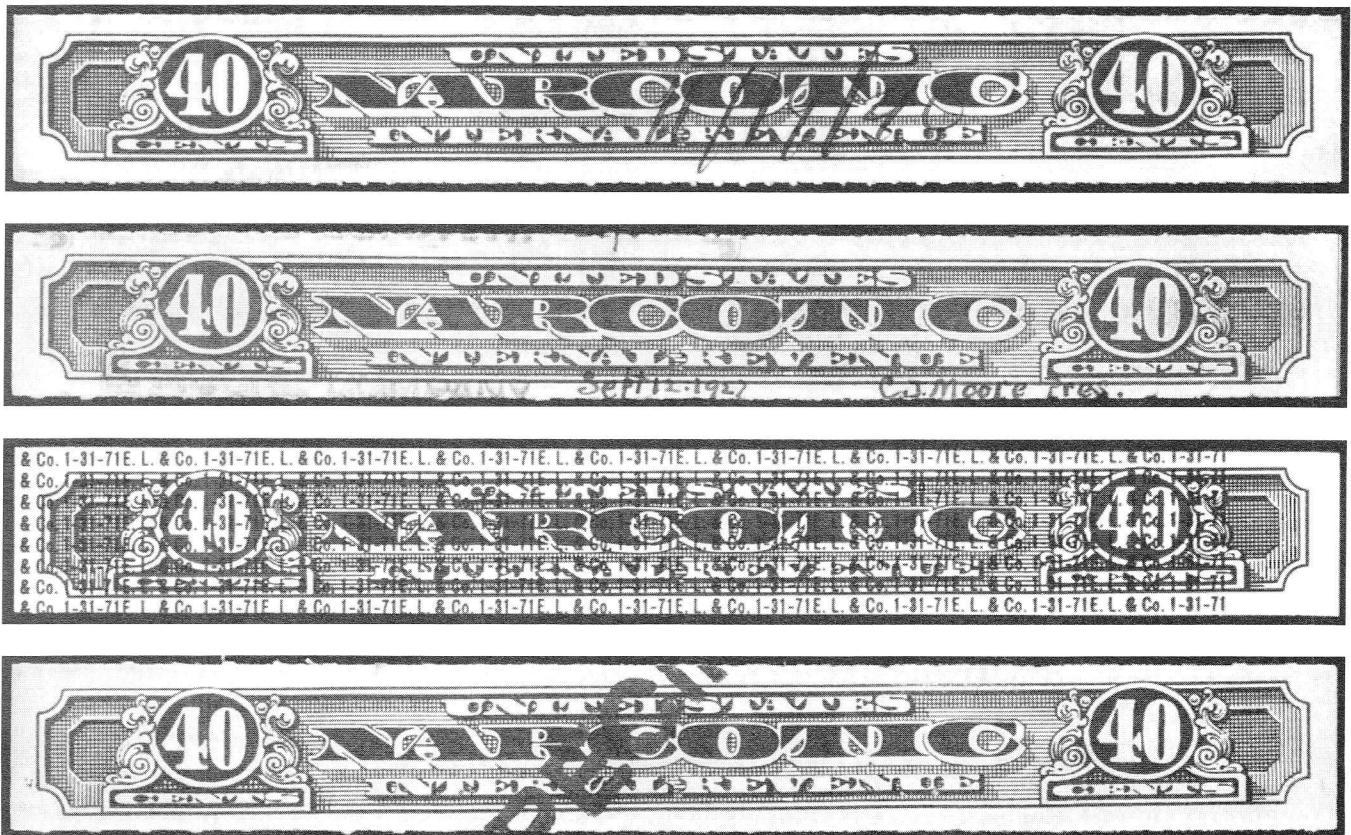
by Charles R. Biro, ARA

The present edition of the Scott catalog lists the 40¢ size four narcotic stamp in four separate major varieties, three on watermarked paper—imperforate, rouletted 7 and 3.5 (RJA72a, 72b, and 72c) and one on unwatermarked paper—imperforate (RJA101a). Examples of three of these stamps are illustrated in Figures 1 (RJA72b) and Figure 2 (RJA72c) and the unwatermarked imperforate stamp in Figure 3 (RJA101a). Can anyone verify the existence of RJA72a. Has any reader seen the 40¢ size 4 narcotic stamp on watermarked paper—imperforate. I have searched for this stamp for quite a while and have come to the conclusion that the catalog listing is in error. This error comes about from the addition of the unwatermarked varieties of the narcotic strip stamps in the 1997 and subsequent editions of the Scott's catalog without proper editorial updates of

the prior listing.

The 40¢ narcotic stamp on unwatermarked paper and imperforate RJA101a is scarce but at least you can find a copy if you search long enough. All copies of this stamp seen by the writer have a repeating overall precancel of E. L. & Co. 1-31-71 (Eli Lilly & Company). Having searched the auction catalogs of major revenue collections I found that the most common variety, of the 40¢ narcotic tax stamp RJA72c, comes up quite infrequently and RJA101a has only come up for public sale once in the last twenty years. Another of the 40¢ narcotic stamps that is also quite rare is the rouletted 7 variety RJA72b all know copies come from a strip of five found several years ago and since broken apart into single stamps. I urge all readers to examine their holding and establish a dialogue in the pages of *The American Revenuer*, so we can start to solve this and other per-

Figures 1–4. 1 (top)—rouletted 7, watermarked paper; 2—rouletted 3.5, watermarked paper; 3—imperforate, unwatermarked paper; 4—Specimen overprint.



plexing questions of fiscal philately. Perhaps someone will be lucky enough to discover the rare rouletted 7 variety or even confirm the existence of RJA72a within their holdings.

In closing I would like to share an example of the 40¢ size 4 narcotic stamp on watermarked paper—rouletted 3.5 with Benfield Type 1 specimen overprint (thick Gothic letters approximately 8.5 mm high by 66 mm in length)—Figure 4. This stamp (RJA72c-S) was listed in the September 1984 (38:157–

158) article and listing in *The American Revenuer*, on the “Narcotics stamps marked specimen” by William Benfield. Scott’s editors have yet to include any narcotic with specimen overprints in the listings, but perhaps they will in some future edition of the catalog. If you have any information, data, or comments to share on these or an other of the narcotics tax stamps, please contact the author via email at <crbiro@aol.com> so that I may continue to update the readers.

Literature in review

Catalog of Private Express Labels and Stamps by Bruce Mosher. 223pp., illus., 8-1/2 x 11, softbound. Indialantic, FL: self published, 2002. \$35 plus \$2 S&H from the author at Box 033236, Indialantic, FL 32903.

Most revenue stamp collectors maintain side collections of the odd and unusual. Often, these interesting odds and ends are obtained when buying collection lots. Included in this group are private express labels and stamps, whose fate, like that of many revenue stamps during the middle part of the 20th century, was often the trash heap.

Sherwood Springer, with his series of 10 catalogs published between 1962 and 1985, did much to renew interest in unlisted revenue stamps and related odds and ends, including express items from Adams, Express Co., Bernard’s Express, Pacific Express, United States Express Company and Wells Fargo & Co. Express.

Still, there were many private express labels and stamps that were known but to a small group of hearty collectors who enjoyed the thrill of the hunt and the occasional rare find. It is almost universally true that for a collecting area to become popular, there needs to be a reference work that the average collector can use to define the parameters of his collecting interest and to identify the stamps that are to be included.

Bruce Mosher’s *Catalog of Private Express Labels and Stamps* is such a work and it is likely to lead to a major surge of interest in this diverse specialty. Mosher has taken his information from all previously published work and added original research to make an exceptional resource.

After a brief introduction to the subject, Mosher covers U.S. private express compa-

nies from 1839 to 1918 and Canadian companies from 1841-1926. Mosher calls this the “classic express” period. He even includes a foreign section that operated in the United States.

North America’s private express companies competed with, and often provided superior service to, the United States and Canadian Post Offices for the delivery of letter mail, parcels, travel baggage, money, valuables and other commodities.

Mosher notes that there may have been 10,000 express companies during the classic period but that only a small number actually issued stamps. Express labels can be found on cover but most were intended to be used on packages to identify the delivery companies.

While the total number of express labels produced may never be known, Mosher’s catalog will serve the need of collectors who have express material squirreled away. The more than 2,100 illustrations, taken from a variety of sources, are remarkably clear and will aid anyone in identifying the stamps in their possession. With a listing of recorded stamps to go by, you can quickly see if you have a common or scarce item or one that hasn’t yet been documented.

A four-page table of contents and a five-page appendix of company acronyms makes it easy to see what companies are included. From Abbott’s Express to Witherell’s Express Company, you’ll find a brief snippet about each company, including its location, years of operation and type of service, along with a black and white illustration of the stamps or labels issued by the company, a stamp description and, whenever feasible, a catalog value.

Values for stamps that are reasonably available are included throughout the catalog (for items listed in the locals section of the Scott Specialized Catalogue of United States Stamps and Covers only a reference to that source is given and labels on cover are not given values). I find that, for most issues, Mosher has been very conservative in his valuations and collectors offered stamps at the values listed will probably get a very good deal.

Each stamp and label is given a distinct Mosher catalog number. A cross reference is provided for items that have been previously cataloged by others.

The only things that I would have liked to see added to the book were a running header with the book title (so that collectors who make a copy of a page will know from where

it came) and a cross index of companies by state. Many collectors specialize in a particular state and this index would have been a handy reference to spare them from going through every listing to find their areas of interest.

Also, articles and references are listed under the express company they relate to. This is useful but a comprehensive bibliography at the end of the work would have been of assistance to researchers.

Mosher's Catalog of Private Express Labels and Stamps is a major contribution to the world of philatelic literature and is an essential reference for anyone interested in express mail, labels, stamps and corner cards. I enthusiastically recommend it.

Peter Martin

Switzerland auto tax

by **Donn Lueck, ARA**

In Switzerland there is no toll to use the freeways. However, you have to pay an auto tax to use them. Payment of the tax is indicated by the presence of stamp that is illustrated here. Instructions for the use of the tax stamp are printed on the reverse in five different languages: German, French, Italian, English and Dutch. The instructions state "Detach the vignette from the backing and affix it direct to the inside of the windscreen. Cannot be re-attached once removed. Vignettes which are not affixed are not valid."

Even foreign visitors crossing Switzerland using the freeways must pay this auto tax,



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ADSA ARA APS

even if traveling there for one day. This stamp is actually a decal printed on both sides. Instructions for affixing this to the windshield or windscreen are pictured on the reverse as well as the date of validity. The earliest one in my collection was issued in 1993 and was valid from December 1, 1993, until January 31, 1995, a period of 14 months. The tax was 30 Swill Francs. After this issue the tax went up to 40 Swiss Francs. The table shows the stamps that are known.

The freeway illustration above the year date is always green and white. The first color listed is the background color, the color of the year figure is in brackets.

Anyone with additional information about

these freeway tax stamps is invited to correspond with the author directly. You may contact Donn Lueck at Box 11582, Phoenix, AZ 85061 or by e-mail <donn3@earthlink.net>.

Table I

Swiss auto tax stamps

Year	color	value	period valid
1993	yellow w/blue-green border (red)		December 1, 1993–January 31, 1995
1995	pale blue (green)	40 Sfrs	December 1, 1994–January 31, 1996
1996	deep yellow (white)	40 Sfrs	December 1, 1995–January 31, 1997
1997	violet (white)	40 Sfrs	December 1, 1996–January 31, 1998
1998	apple green (white)	40 Sfrs	December 1, 1997–January 31, 1999
1999	orange (white)	40 Sfrs	December 1, 1998–January 31, 2000
2000	white (gray)	40 Sfrs	December 1, 1999–January 31, 2001
2001	[unknown]	40 Sfrs	December 1, 2000–January 31, 2002
2002	red (white)	40 Sfrs	December 1, 2001–January 31, 2003

The Check Collector—April-June 2002

The April-June issue of *The Check Collector* again features several articles with items of interest to revenue stamp collectors. Jeff Sanborn and Bob Hohertz's "Emory Johnson and the Neptune Mill" illustrates a number of fancy revenue stamped checks from the Neptune Twine Mills of East Haddam, Connecticut, which manufactured cotton twine. Part 6 of Ron Leshner's "The Two Cent Revenue Stamped Paper of the United States, 1865–1883" looks at the instructive clauses from the American Phototype Company. This is a reprint on Ron's exhibit by this title.

In "Where to put the stamp?" Lyman Hensley shows a number of stamps with and without spaces provided by the check printer for an adhesive revenue stamp. In addition to these articles there are several others without a revenue stamp connection.

The Check Collector is published quarterly by the American Society of Check Collectors. Information about the society and its publication can be obtained from the Secretary, Coleman Leifer, Box 577, Garrett Park, MD 20896 or by email <CAL493@aol.com>.

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The American Revenue Association

President's Letter

I hope you are all having a nice summer. Here in the east it has been hot and humid. Yesterday, August 1, the temperature reached 102 degrees and the humidity was not far behind.

Please mark your calendars for the 2003 ARA Convention. We will be meeting in Indianapolis at Indypex on June 27-29. A large number of our members are within driving

distance, so we should have a good attendance. The Exhibitor's prospectus should be available soon, so start planning your exhibits.

The annual American Philatelic Society Stampshow is only a couple weeks away in Atlantic City. I hope to see many of you there. Have a great summer.

Eric Jackson

The Editor notes...

...that I am often asked why *The American Revenuer* does not print letters to the Editor. The truth is, I do print letters to the Editor, I just seldom receive any (that is, other than letters such as requests for missing issues or address changes). Yes, your comments about each issue and the articles in it are very much welcomed and will be printed.

...that brings up a related subject. Since I seldom hear from anyone regarding what appears in the *Revenuer*, I am not always sure what you want from this publication. I have always attempted to keep things on a more formal level. Occasionally I receive a photocopy of an item along with a note saying share this with the readers—no other information, no write-up of any kind. Would you, as readers, want this kind of show-and-tell in addition to the regular articles? Would you contribute and not just wait for someone else to do so?

What about a 25 and 50 years ago in *The American Revenuer* column or even a best-of section reprinting whole articles. There are several problems here. A minority of our members have been members since the early days and would prefer new articles to reprint old. Additionally, there are not all that many good articles from the very early issues. Often what did appear has been incorporated into later articles or else so much additional information has been learned that the article is obsolete. Still there are little gems that could be picked up here and there maybe several times per

year.

Is there something else you would like to see in these pages? Please write because if I only receive two letters on a subject both for or against, I can only assume that this is the majority voice when in reality all of the other members might feel otherwise. Your letter, email or telephone call is desired.

...that occasionally I need to remind everyone about phone calls. Just keep a few things in mind. I am on Central time and work during the day. The number listed in the masthead (641-756-3542) is a home phone that only I answer. If I do not answer or if the phone is busy, a voice message answering device will kick in at the phone company. Please leave a message and leave your phone number. I will call back. And do let the phone ring as it is in my den and I may be elsewhere in the house. It takes time to get to the phone.



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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.

BISHOP, WILLIAM J.R.P. 5750. 54 Wilshire Road, Welwyn, HERTS AL6 9PX U.K. Proposed By Eric Jackson. United States.

FARLEY, JOHN 5757. 25 Benton Street, Manchester CT 06040. Proposed By Eric Jackson. US-Documentary, Western Europe.

DOWLING, JAMES E. 5746. 149 Via Copla, Alamo CA 94507. Proposed By Eric Jackson. Canada-Federal, Canada-Telephone & Telegraph, US-1,2,3 Issues, US-19th Century, US-First Issue.

GOLDSTEIN, GARY 5755. 9101 W. Sahara Ave., No. 105-C-5, Las Vegas NV 89117. Proposed By Eric Jackson. US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery.

GOULD, THOMAS F.W. 5749. 837 West River Road, Grand Island NY 14072. Proposed By Eric Jackson. Caribbean-US/Danish, Cuba, United States, US-Cigar, US-Liquor Strips, US-Occupied Territories, US-Possessions, US-Postal Notes, US-Scott Listed, US-Snuff, US-Taxpays, US-Telegraphs.

HELLER, TOM 5748. 15826 Hillgate Drive, Whittier CA 90604. Proposed By .

LIVINGSTON, RICHARD 5752. 213 S.W. Ceret Court SW, Vienna VA 22180. Proposed By Not Given. Canada-Federal, Uruguay, US-1,2,3 Issues On Documents, US-1898 On Document, US-First Issue On Documents, US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards, US-Scott Listed.

MIKESKA, MARVIN 5756. Box 26, Longview TX 75601. Proposed By Eric Jackson. US-Hunting Permit, US-Non-Scott Listed, US-Scott Listed, US-Special Tax Stamps.

MULLIN, TOM 5753. 362 S. Balderston Drive, Easton PA 19341. Proposed By Not Given.

OGBURN, JIM 5747. 6998 FM 2494, Athens TX 75751. Proposed By Not Given.

SELENGUT, ARNOLD 5751. Box 16681, Temple Terrace FL 33687-6681. Proposed By Not Given. Canada, United States, US-1,2,3 Issues Cancels, US-1898 Cancels, US-First Issue Cancels.

SMITH, LEE 5754. 123 Rubina Lane #2, Fond du Lac WI 54935, Proposed By Ken Trettin. Canada-Telephone & Telegraph, Cinderellas, Railroad Stamps, US-1898 Cancels, US-Hunting Permit, US-Playing Cards, US-State Fish & Game, US-Telegraphs, US-Wines.

Deceased

5386 J.J.M. Ran
5532 CONVERSE, RAY
5033 HALE, ANDY
3198 KRETSCHMAR, FREDERICK L
4056 LARSON, MARLIN E
3106 PFALZER, OTTO J

Resigned

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4613 DALLAIR, RICHARD A
4868 GENSCH, ROY

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DERKSEN, GERALD 4363. 615 S Alton Way #7A, Denver CO 80247-1744.

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MOODY, MARK 5725. 2038 Gallows Tree Ct., Vienna VA. 22182.

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All stamps are in used condition unless noted as mint.

UNITED STATES - Scott Catalogue Numbers

1	First Issue Revenue R1a vertical pair, F-VF small thin PHOTO	150.00
2	R1b vertical pair, F PHOTO	120.00
3	R5a horizontal pair, VF	17.50
4	R7a horizontal pair, VF	45.00
5	R9a vertical pair, F-VF small crease	40.00
6	R15c tied by blue h/s with 5c green Nevada revenue to a Agency of the Bank of California draft, Gold Hill, Nev., 1868. VF	120.00
7	R17c F couple short perfs PHOTO	
8	R23c tied by black h/s to a Second National Bank of Philadelphia certificate of deposit, VF	--
9	R24a vertical pair, F-VF	40.00
10	R25a horizontal pair, F-VF creases	20.00
11	R25b vertical pair, F	70.00
12	R27a vertical pair, F-VF 1 mm. cut between stamps	35.00
13	R27b vertical pair, blue h/s, F couple short perfs	20.00
14	R33b F-VF tiny tear at upper right, PSE cert. PHOTO	300.00
15	R36b vertical pair, F	15.00
16	R40a vertical pair, VF PHOTO	150.00
17	R42a horizontal pair, F-VF PHOTO	70.00
18	R44a horizontal pair, F-VF PHOTO	50.00
19	R44c black Ontario Steamboat Co. h/s, F	--
20	R45a horizontal pair, VF PHOTO	75.00
21	R46a SON black N.Y. MUT. INS. CO. h/s, XF PHOTO	--
22	R46a horizontal pair, F-VF	42.50
23	R47a horiz. pair, F-VF light crease, tiny tear at left PH	120.00
24	R48a horizontal pair, embossed cancel, F small cut	50.00
25	R49a horizontal pair, VF PHOTO	150.00
26	R50a horizontal pair, VF PHOTO	150.00
27	R54a horizontal pair, F-VF PHOTO	75.00
28	R59a horizontal pair, F thin spot	60.00
29	R60a horizontal pair, F	60.00
30	R62a horizontal pair, F PHOTO	150.00
31	R62a on 1863 Clinton Co., Ohio, probate doc., VF	40.00+
32	R66a horizontal pair, VF creases	50.00
33	R67a horizontal pair, VF light crease PHOTO	120.00
34	R69a horizontal pair, F	60.00
35	R70a F-VF	40.00
36	R71a double frame line at right, F-VF thin spot PHOTO	300.00
37	R73a horizontal pair, F-VF PHOTO	80.00
38	R82a VF PHOTO	120.00
39	R86a VF PHOTO	140.00
40	R89a VF	40.00
41	R89a horizontal pair, F small ink erosion hole in left stamp PHOTO	150.00
42	R90c SON black h/s, F PHOTO	80.00
43	R91a F-VF PHOTO	120.00
44	R98a F-VF PHOTO	125.00
45	R98c F-VF	70.00
46	Second Issue Revenue R118 SON blue American Steamship Co. of Philadelphia h/s, F	--
47	R128 F-VF PHOTO	90.00
48	Third Issue Revenue R135a vermilion & black error of color, blue h/s & cut cancels, F PF certificate PHOTO	650.00
49	R142 foreign entry, design of 70c, used, blue h/s, F few short perfs, pinholes PHOTO	125.00
50	Documentary R154 top plate #495 strip of 3, mint, F	10.00
51	R154 top plate #538 strip of three, mint, F-VF	10.00
52	R154 top plate #542 strip of three, mint, F-VF few nibbed perfs	10.00
53	R154 top plate #543 strip of three, mint, F-VF	10.00
54	R154 top plate #547 strip of three, mint, F	10.00
55	R155 bottom plate #475 strip of three, mint, F-VF	11.00
56	R155 bottom plate #480 strip of three, mint, F-VF	11.00
57	R155 bottom plate #501 strip of three, mint, F	11.00
58	R155 bottom plate #505 strip of three, mint, F	11.00
59	R155 bottom plate #506 strip of three, mint, F-VF	11.00
60	R155 bottom plate #507 strip of three, mint, F-VF	11.00
61	R155 bottom plate #512 strip of three, mint, F	11.00
62	R155 bottom plate #524 strip of three, mint, F-VF	11.00
63	R155 bottom plate #551 strip of three, mint, F-VF	11.00
64	R155 bottom plate #552 strip of three, mint, F	11.00
65	R155 bottom plate #553 strip of three, mint, F-VF	11.00
66	R329 used, nat. s/s at bottom, VF PHOTO	190.00
67	R379 used, nat. s/s at top, F-VF	22.50
68	Proprietary RB1c horizontal pair, VF light creases, small thin PHOTO	175.00
69	RB3c sewing machine perfs, cut cancel, F-VF small thin PHOTO	275.00
70	RB7a violet h/s, F corner creases, small thin PHOTO	175.00
71	RB19b used, F creases PHOTO	300.00
72	Stock Transfer RD18 block of ten, tiny punch cancels, F-VF	30.00+
73	RD60 tied by perfin cancel to document, three \$4 N.Y. stock transfer stamps (one faulty), F	--
74	Wines and Cordials RE169 used, VF usual small faults PHOTO	200.00
75	RE196c used, F-VF wrinkles PHOTO	250.00

76	Silver Tax RG127 used, VF pulled perf PHOTO	150.00
77	Consular Service Fee RK1 F-VF tiny crease PHOTO	50.00
78	RK11 F	80.00
79	RK13 VF few short perfs PHOTO	110.00
80	RK23 nat. s/s at top, F-VF PHOTO	85.00
81	RK32 embossed cancel, nat. s/s at right, F-VF PHOTO	70.00
82	RK39 F thin	80.00
83	Embossed Revenue Stamped Paper RM48 sharp strike on a 1799 promissory note, F-VF small faults at right	45.00
84	RM84 sharp strike on a 1799 promissory note, VF	20.00
85	RM85 sharp strike on an 1800 promissory note, VF tiny nick at bottom	25.00
87	RM100 sharp strike on a 1798 promissory note, fold affects stamp, VF	25.00
88	RM111 sharp strike on an 1800 promissory note, VF small faults	20.00
90	RM176 sharp strike on a 1799 Philadelphia promissory note, VF	20.00
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95	RM265a sharp strike on an 1801 promissory note, VF fold affects stamp	65.00
96	RM275b sharp strike on an 1815 Newburgh promissory note, VF	15.00
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98	RM276b sharp strike on an 1815 Washington, Pa., promissory note, ms. and fold affect stamp, VF	10.00
99	RM277a sharp strike on an 1815 Washington, Pa., promissory note, ms. and fold affect stamp, VF	10.00
100	RM279a sharp strike on an 1815 Philadelphia promissory note, fold affects stamp, VF	13.00
101	RM371 sharp strike on an 1846 promissory note, VF	10.00
102	RM558 sharp strike on an 1826 import certificate for one chest of Hyson Tea, VF	20.00
103	RM575 sharp strike on an 1805 import certificate for one cask of red wine from Bordeaux, VF	30.00
104	Revenue Stamped Paper RN-A2 New York. George Bliss & Co. receipt, 1866, F-VF light foxing	125.00
105	RN-B1 Philadelphia, Pa. Corn Exchange National Bank, West Philadelphia Passenger Railway Co. check, 1869. VF	--
106	RN-D7 San Francisco, Ca. Bank of California, North Pacific Transportation Co. check, 1873. VF	--
107	RN-G1 Rock Island, Il. Peoples Nat. Bank draft, 1881. VF	--
108	RN-G1 Fitchburg, Ma. Taunton Nat. Bank, Boston, Clinton, Fitchburg & New Bedford Railway Co. check, 1878. VF	--
109	RN-G1 Cooperstown, N.Y. First National Bank check, 1880. VF	--
110	RN-G1 Philadelphia, Pa. Pennsylvania Railroad Co. draft, 1879. VF	--
111	RN-G1 Hope Valley, R.I. First Nat. Bank draft, 1879. VF	--
112	RN-L3 Philadelphia, Pa. Pennsylvania Co. for Insurances on Lives and Granting Annuities check, 1878. F-VF	20.00
113	RN-M2 Auburn, Me. John F. Cobb & Co. check. Unused, F-VF	50.00
114	RN-R6 Ohio Farmers Insurance Company policy, 1869. VF	400.00
115	RN-T3 Boston & Worcester Railroad Corp. stock certificate, 1867. F-VF	90.00
116	RN-T4 Boston & Worcester Railroad Corp. stock certificate, 1867. F-VF	75.00
117	RN-U1 cut square, printed redemption on stamp, VF	5.00
118	Private Die Match Stamps RO2a F light crease	22.50
119	RO4d F usual crease	10.00
120	RO6c F	22.50
121	RO17c F thin	14.00
122	RO23a F tiny tear	11.00
123	RO26d block of ten, F small faults	14.00+
124	RO28a F few nibbed perfs	25.00
125	RO78c F thin spot	14.00
126	RO82c F-VF	14.00
127	RO85b F-VF PHOTO	90.00
128	RO94b nat. s/s at left, VF thin spots PHOTO	90.00
129	RO94c partial imprint at right, VF thin spot and light crease PHOTO	135.00
130	RO99c F	20.00
131	RO130c F	6.75
132	RO133c F-VF	11.50
133	RO158c F thin spot	5.00
134	RO163a F	4.00
135	RO166b F	4.00
136	RO166b horizontal pair, F crease	8.00+
137	RO181b F-VF	37.50

138	RO186b block of four, F	80.00+
139	Private Die Medicine Stamps RS26a F-VF crease	8.00
140	RS38b VF PHOTO	55.00
141	RS40c mint, F-VF tiny abrasion at lower right PHOTO	275.00
142	RS97a F corner crease	20.00
143	RS111d F thin	8.00
144	RS121d F-VF	20.00
145	RS171du horizontal pair, F-VF thin PHOTO	120.00+
146	RS173b horizontal pair, F light soiling, small faults	35.00+
147	RS176a F-VF thin, stain at lower left corner PHOTO	425.00
148	RS187d F-VF crease	9.00
149	RS190c F light crease	30.00
150	RS192a F soiled, repaired tears PHOTO	1,250.00
151	RS202a F small faults	15.00
152	RS203b mint, F PHOTO	1,000.00
153	RS208e F thin, small faults	70.00
154	RS209d F small faults	15.00
155	RS311 F-VF crease, small thin PHOTO	90.00
156	Private Die Perfume Stamps RT15d F-VF filled thin, corner repair PHOTO	90.00
157	RT27b VF	22.50
158	RT27c VF	20.00
159	RT27d violet h/s cancel, VF small crease	15.00
160	RT31b F-VF clipped perfs at right	35.00
161	RT33b F-VF	45.00
162	Private Die Playing Cards Stamps RU6a F-VF	40.00
163	RU14d F-VF short perf	5.00
164	Motor Vehicle Use Tax RV4 mint, F	17.50
165	RV12 mint, F	25.00
166	RV15 mint, F	32.50
167	RV48 mint, F	--
168	Distilled Spirits Excise Tax RX28-46, less RX44, punch cancels, VF	400.75
169	Firearms Transfer Tax RY3 mint, F-VF PHOTO	85.00
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171	Cigars TC64B F-VF repaired tear, crease	15.00
172	TC65B VF repaired tears, creases	17.50
173	TC94b mint, VF small thin	12.00
174	TC95b F-VF small faults and repairs	4.00
175	TC100A VF repaired tears, small faults	25.00
176	TC101E unused, F-VF creases	7.00
177	TC128A mint, F-VF	20.00
178	TC146 VF rejoined tear, light creases	4.00
179	TC179b VF rejoined tear, crease	--
180	Snuff TE53 F-VF repaired tears	5.00
181	TE55 VF light creases	9.00
182	TE57 F small faults	7.00
183	TE62 VF small thin	--
184	TE72 F corner creases	3.50
185	TE98 F repaired tears, creases	10.00
186	TE137 F small faults	6.00
187	TE139 F-VF repairs	9.00
188	TE149 F repaired tears, small faults	9.00
189	TE161A horizontal pair, F-VF thin spots, creases	4.00
190	TE166B F clipped into design at ends, small faults & repair	12.50
191	TE168A F light creases	6.00
192	TE172A F-VF repaired tears, small faults	5.00
193	TE280Ab F-VF clipped at ends, small sealed tear, creases	6.00
194	TE280Cb F-VF light crease	6.00
195	TE286C F small faults	7.00
196	Tobacco TF415 mint, F-VF PHOTO	17.50
197	Alcohol Warehousing Stamp bottle strip, Series 1960, mint, VF	--
198	Private Die Medicine Proofs RS240P4 USIR' & '4 Cents' obliterated, VF	--
199	Postal Savings Stamps PS5 used with nine PS4's affixed, VF	22.50
200	HAWAII Documentary R3 on a deed for property, 1903, VF	--
201	Playing Cards reduced at ends, o/w VF PHOTO	--
202	VIRGIN ISLANDS Documentary McRee R4 used, VF	--
203	V1 R48 used, VF	--
204	V1 R65 mint, VF	--
205	V1 R66 mint, VF	--
206	Tobacco V1 RJ36 mint, F-VF PHOTO	--
207	V1 RJ37 mint, F-VF PHOTO	--
208	V1 RJ49 mint, F-VF PHOTO	--
209	V1 RJ50 mint, F-VF PHOTO	--

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216	4 USED perfin, F	£35.00
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219	17 used, F-VF thin spot	£35.00
220	24 tied to small piece by perfin & h/s cancels, VF	£7.50
221	25 perfin, VF	£25.00
222	26 perfin, VF PHOTO	£50.00
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224	SOUTHERN RHODESIA Revenue 18 used, VF	£10.00
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226	21 used, VF	£3.50
227	22 used, VF	£10.00
228	23 used, VF	£5.00
229	24 used, VF PHOTO	£15.00
230	SOUTH AFRICA Revenue 16 used, VF corner crease	£15.00
231	70a language error, English/Afrikaans, used, VF PHOTO	£35.00
232	70a language error, Afrikaans/English, used, F-VF PHOTO	£35.00
233	selection of 38 revenues on document fragments, VF	--
234	Petrol Ration 10 litre brown & orange stamp, mint, F-VF	--
235	HONDURAS Consular Service One Dollar Gold U.S. red ovpt. on 1 Peso blue, VF punch cancel PHOTO	--
236	Ten Dollars Gold U.S. red ovpt. on 10 Pesos brown, F-VF punch cancel PHOTO	--
237	MEXICO Contribucion Federal 1874-75, five plate proofs on india paper, F-VF thins PHOTO EX	--

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