



# The American Revenuer

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Whole Number 540

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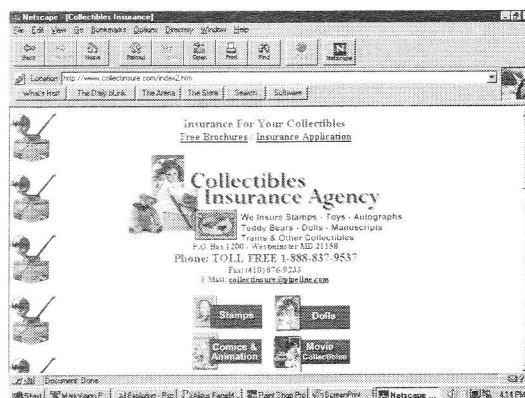
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# Two health-related Haitian fiscals

by Gerald L. Boarino, ARA

## *Le Bébé Sain* (i.e., "Healthy Baby")

On October 31, 1961, President François Duvalier signed the popularly referred to *Le Bébé Sain* into law. It allowed for the creation of a 10-gourde revenue stamp whose purpose was to raise monies to buy equipment needed in government laboratories where testing on human specimen samples was conducted. The *modus operandi* follows: a couple intending to marry would have until 30 days prior to their nuptials to acquire a form called the *Certificat Prénuptiel* that was available from a doctor at a state approved private clinic or from one in the Haitian social services equivalent. Specimens would be collected for forwarding, and the paper work completed, with the fiscal under consideration affixed.

While the law goes on to say that no couple could marry unless this completed form was presented to the person—religious or civil—who would perform the ceremony, it is not explicit regarding what would happen should one or the other (or both) have a disease or impediment that would obviate the siring of healthy offspring.

It also stipulated the printing of 50,000 copies of this fiscal. While this writer has never a copy of this particular stamp, on two of his nine trips to that country he was able to buy two copies of later printings. These copies reflect a value of 20 gourdes, and their design measures 18 x 26 mm. Colors are light orange for one; lime, for the other. The orange example has a perforation 12; the other, a rough perforation. The likely printer was the Presses Nationales d'Haïti.

## *Santé Publique* (i.e., *Public Health*)

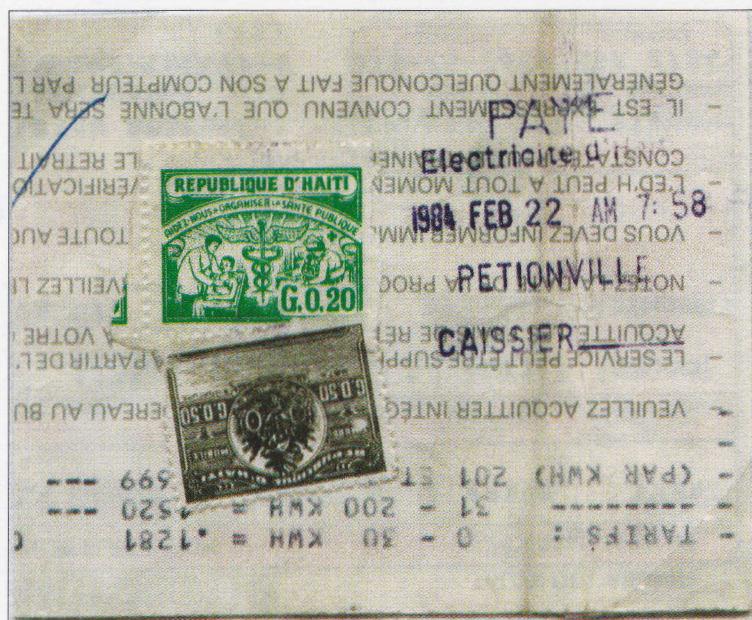
In May of 1978 (see *Le Moniteur* 29 May 1978) Pres. Jean-Claude Duvalier signed into law the *Santé Publique* fiscal that was to have a value of 0,20 centimes.

The new adhesive was to be placed on the tickets of entertainment (theatre, cinema,

20-Gourde stamp (orange) *Bébé Sain* fiscal.



The 0,20 Health Stamp.



dances), on all utility payments, as well as on insurance premiums, etc. This fiscal would join other tax stamps of the same categories of statements paid.

This much-used revenue item went through several printings; thus we find that there are many shades of the color of issue, green. The design measures 27 x 21mm, and the perforations are generally rough, with the single copy illustrated having a 10 ½ perforation.

This law was rescinded by the military junta of Lt. General Henri Namphy on October 14, 1988.

*The 0,20 Health stamp with a 0,50 centimes Timbre Mobile stamp to pay receipt tax of 0,70 centimes. This electricity bill was in the amount of \$82.00, dated February 22, 1984.*



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## **Fiscali—number 35**

*Fiscali* appears well set in its A4 size with two columns—one Italian and one English. Issue number 35 contains an interesting article about the “Passport stamps from Kingdom of Sardinia to Italian unification.” Portions of the decree establishing a tax on passports are quoted. Most interesting are the rates; 10 lira for “passports issued to landlords, to dealers, to those that practice a liberal profession, to civil servants and ... any other person of civil and wealthy condition.” The one lira rate is “applicable to the passports issued to workers, manual labourers, daily workers and to any other person that can prove to be unable to withstand the higher rate.”

Associazione Fiscalisti (AFISCAL) which

publishes this journal is also attempting to update catalog prices of Italian revenues. They are beginning by circulating checklists among their members asking what they would pay for missing stamps and what they would sell duplicates for. This issue also contains other news and reviews about literature in the Italian fiscal stamp collecting area.

Information about AFISCAL and *Fiscali* can be obtained from the editor Michele Caso (CP. 14225, 00149 Roma Trullo RM, Italy, or his temporary address rue du Peuplier 9, B—1000 Brussels, Belgium). He can be reached by email at <mpcaso@tin.it> or <mpcaso@belgacom.net>.

## **The Check Collector—October-December 2002**

Revenue stamp collectors will have their interests well rewarded with the contents of the October-December 2002 issue of *The Check Collector*. Although not checks, the lead article “Railroad Passes” by Coleman Leifer takes a look at a variety of railroad passes printed on revenue stamped paper. Part eight of Ron Leshner’s exhibit “The Two Cent Revenue Stamped Paper of the United States, 1865-1883” covers many of the in-

structive clauses printed by the American Phototype Company. The series will continue.

Several smaller articles in this issue deal with unstamped checks. *The Check Collector* is the quarterly publication of the American Society of Check Collectors. Subscription is by membership in the society; information from Coleman Leifer, Box 577, Garrett Park, MD 20896.

## **State Revenue News—first quarter 2003**

The first quarter issue of the *State Revenue News* for 2003 has been received. Oklahoma is the featured theme for this issue although the contents are hardly limited to just that. From Oklahoma there are articles about a non-stamp theater tax, Okmulgee trade script stamps, an egg stamp variety, 1935 cigarette stamps and cigarette stamp from the Kiowa tribe.

Other states and subjects covered include Washington apples, South Carolina ammunition, Texas and Pennsylvania cigarette fusion stamps, Florida documentaries, New Mexico fertilizer, hunting and fishing from Maryland, New York and New Jersey, a Mississippi minstrel show license and North Carolina and Nevada wines. There is also an

article about Indian reservation prairie dog hunting stamps.

State Revenue Society President Peter Martin presents information about the new state revenue catalog effort being undertaken by the society. They have editors for 20 states and are looking for collectors who edit the remaining 30 states. A preliminary list of catalog prefix letters is also presented for comment. This is all part of the effort to bring continuity to the catalog. State editors will receive editorial guidance and professional review of the catalog before it is published. The current state revenue catalogs are a collection of catalogs independently edited and published by a variety of collectors for some states since the so-called Hubbard catalog



# Discovery of the 1¢ American Match Co. stamp (RO10) on experimental silk paper

by Andrew P. Ferry, ARA

The 1¢ black American Match Co. stamp (Cleveland) was first issued in August of 1869 (Toppan, Deats and Holland, 1899). The last issue came in July, 1875. Elliott Perry believed the man depicted on the stamp was probably Enoch G. Selby, an officer of the firm.

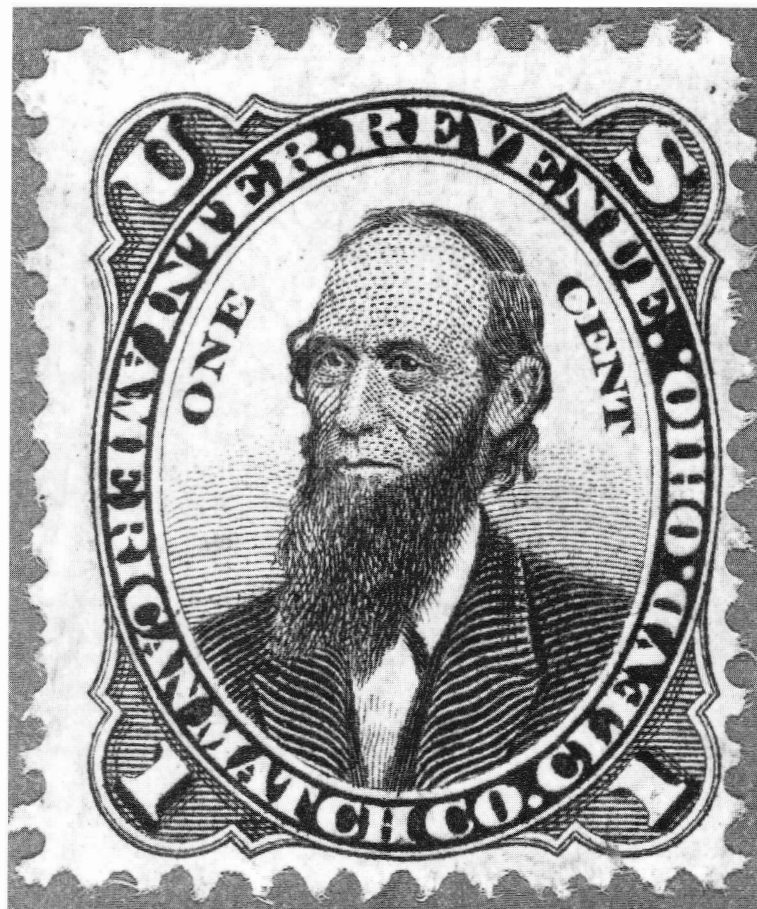
The stamp is well known to collectors on old paper and on silk paper. But it has not been described on experimental silk paper and is not listed in the Scott catalogue as so occurring. The stamp shown in the accompanying figure is printed on experimental silk paper.

I came upon it in the spring of 2002. Although it is a good example of a printing on experimental silk paper, in view of the circumstances I decided to send it to Professional Stamp Experts for a certificate of authentication. After examining the stamp, the members of the committee agreed (P.S.E. Certificate No. 00083488; August 15, 2002) that the stamp was genuine, used, and printed on experimental silk paper.

Obviously, this is a very scarce stamp, as is its counterpart, the 3¢ black American Match Co. stamp printed on experimental silk paper (RO11e). That stamp is listed in the Scott catalogue. In the 1994 census published by Michael Aldrich in 1997, only three copies were known (Aldrich, 1997).

## References

Aldrich, M.E. *A Census of United States Match and Medicine Stamps*. St. Paul:



Aldrich Publishing, 1997: 28.  
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: 142.

*The 1¢ black American Match Co. stamp printed on experimental silk paper.*

appeared. There are inconsistencies between sections of that catalog as well since they were written by and edited by many individuals. Hubbard only published them, he did not write all of them.

There is also a 364 lot auction of state rev-

enue stamps in this issue. Participation is limited to members of the State Revenue Society. To find out about becoming a member of the society, write to their secretary, Kent Gray, Box 9726, Dyess AFB, TX 79607 or at <staterevs@cox.net>.



# The pew deed



by Scott Troutman, ARA

Every legal document tells a story, which is why the documents revenue stamps are attached to can be as interesting as the stamps. Deeds are among the most mundane legal documents, and yet in some ways among the most powerful. When real estate is sold, lives are changed. Family farms move from generation to generation, one family gives up a house and for another a new life begins, corporations and the people that work in them come and go. But every so often you find something that is definitely different.

A little quit claim deed dated October 25, 1866, is one such document, telling us a little the history of the region where it was produced. This 1866 deed has on it a 50-cent Original Process stamp (Scott R60c) paying the 50-cent tax on a deed. The stamp is particularly poorly centered. The document is just a single page standard pre-printed quit



claim deed form with some water stains that make it not worth reproducing here. But here is what the deed is for:

"Know all Men by these Presents that I Calvin Ball of Weston, in the County of Windsor and State of Vermont, in consideration of Ten Dollars paid to my full satisfaction by John G. Bryant have remised, released, and forever QUIT-CLAIMED unto the said John G. Bryant all right and title which I the said Calvin Ball or my heirs have in and to the following pew or slip in the Union Meeting House in said Weston described as follows, viz: being pew or slip No. three (3) on the door of said slip on the lower flower [floor] of said Union Meeting House...November 5th, 1866."

When I got this I thought to myself, what in the world was this about? As quit claims are usually used to settle land disputes, all I could picture was two parishioners in a church having to be restrained over who got to sit in the pew and this document being the settlement of the issue. Well, that isn't quite what went on.

The meeting house is peculiar to New England life and Vermont has many of the old meeting houses still in use. Shown are pictures of the East Village Meeting House in East Montpelier. Built in 1822 by a group of Methodists, the pews were sold to members of the congregation for 20 to 50 dollars when it was constructed. This was paid in hard money or service to the church, usually labor when it was being erected. Townsfolk without pews got to stand or there might be some "open" pews in the back. Owning a pew conferred a certain status within a town. For the meeting house served not only for church services but was also a the seat of local government. It was the place where the town meetings were held and voting was done. The town meeting is still very much alive in New England.

The meeting house in Weston was very similar, though probably of slightly different design. The pew owning members designed the building before construction. The Coolidge family, of President Calvin Coolidge fame, probably had a pew in the Weston Meeting House as they lived nearby. The Union Meeting House in Weston also served as a stop on the underground railroad.

Calvin Ball was born in Worcester, Massachusetts, in 1795 but moved into Vermont as a young man and married there in 1823 to Nancy Lakeman. He had at least three children, Calvin Jr., Eliza and August. He died October 28, 1865, having moved away to Woodbury. His children, now married had moved off before he died and no longer needed the Weston meeting house rights, so it appears his son Calvin sold them off to the Weston town Justice of the Peace John G. Bryant. A quit claim deed was used because it was good enough to get the job done. The stronger warranty deed used in real estate transactions was not needed as there was no one who was going to dispute the claim.



# Revenuer's gallery

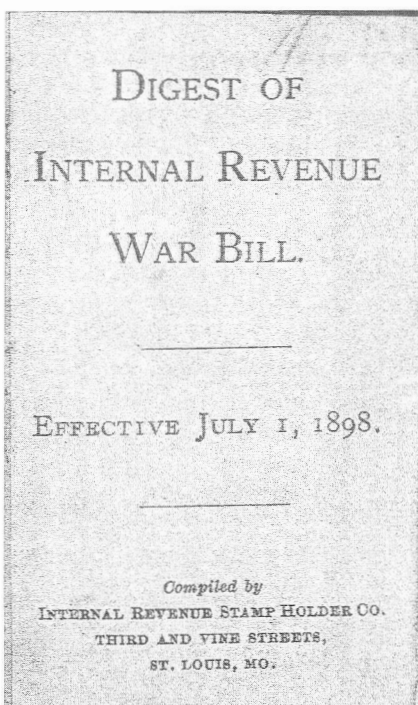
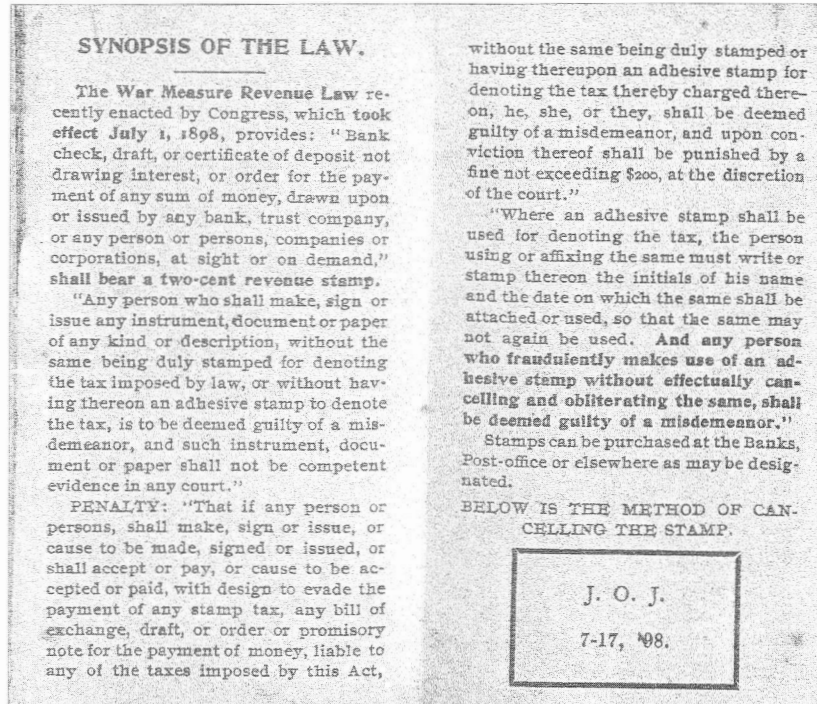
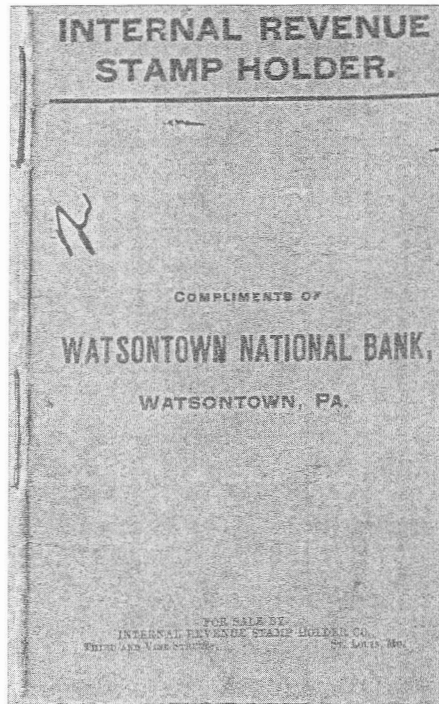
## 1898 Internal Revenue stamp holder

The illustrations here are of a four-page Internal Revenue Stamp Holder explaining the War Measure Revenue Law Effective July 1, 1898. The booklet also contains four glassine pages to keep the stamps from stick-

ing to each other. This booklet was given out by the Watsonstown National Bank so one might assume that others bought these booklets from the Internal Revenue Stamp Holder Co. in St. Louis.

James Kenney, ARA

[Pages 95% actual size.]



MEMORANDUM OF CERTAIN WAR TAXES.		Certificates of Memorandum of Profits in any association or corporation, per \$100.....	
Banks and Bankers—Capital and surplus not exceeding \$25,000, per \$1,000.....	\$50.00	Custom House—Entry not exceeding \$100.....	.25
Capital and surplus in excess of \$25,000, per \$1,000.....	2.00	\$100 to \$500.....	.50
Brokers—In negotiable securities.....	50.00	Over \$500.....	1.00
Brokers' Note or Memorandum of sale of merchandise, stocks, bonds, real estate, etc.....	.10	Conveyances of real estate, \$100 to \$500.....	.50
Bonds, Stocks, etc., issued after July 1, 1898, per \$100, face value.....	.05	Each additional \$500.....	.50
Sales or Transfers of stock, per \$100, face value.....	.02	Entry for withdrawal goods from bonded warehouse.....	.50
Sales or Agreements of sale of merchandise, for present or future delivery on exchanges, per \$100.....	.01	Insurance—Life (except fraternal societies), per \$100 insurance.....	.08
Bank Checks, Drafts or Certificates of Deposit not drawing interest payable on demand.....	.02	Industrial, weekly payment plan, 40 per cent. first weekly payment.....	
Bills of Exchange—(Inland). Time drafts, notes, certificates of deposit drawing interest, money orders, per \$100.....	.02	Insurance—Fire, marine, inland, per \$100.....	.005
Bills of Exchange—(Foreign). Letters of credit, if drawn singly, per \$100.....	.04	Insurance—Casualty, fidelity and guarantee, per \$100.....	.005
If drawn in sets of two or more, each set, per \$100.....	.02	Leases—One year.....	.25
Bills of Lading, or receipt for goods to be exported.....	.10	One to three years.....	.50
Bills of Lading issued by express and transportation companies.....	.10	Exceeding three years.....	1.00
		Mortgages—\$1,000 to \$1,500.....	.25
		On each \$500 over \$1,500.....	.25
		Power of Attorney.....	.25
		Proxy—For voting (except charitable or literary societies).....	.10
		Protest of notes, bills, etc.....	.25
		Telephone messages, charges at 15c or over.....	.01
		Telegraphic dispatches, each.....	.01
		Warehouse receipts for merchandise.....	.25



# Labelling requirements for oleomargarine, renovated or process butter and mixed flour

by Ronald E. Leshner, ARA

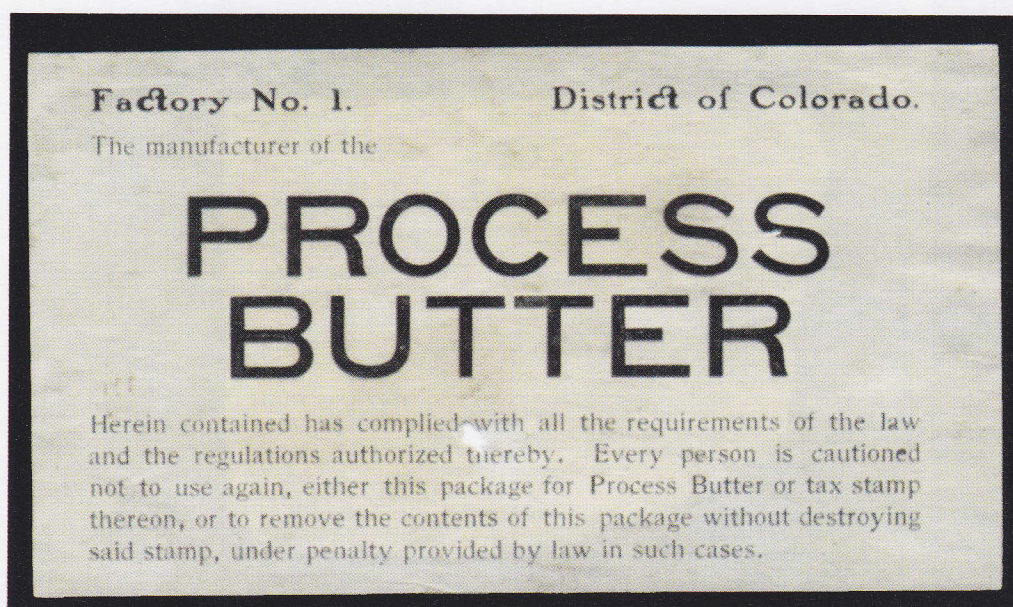
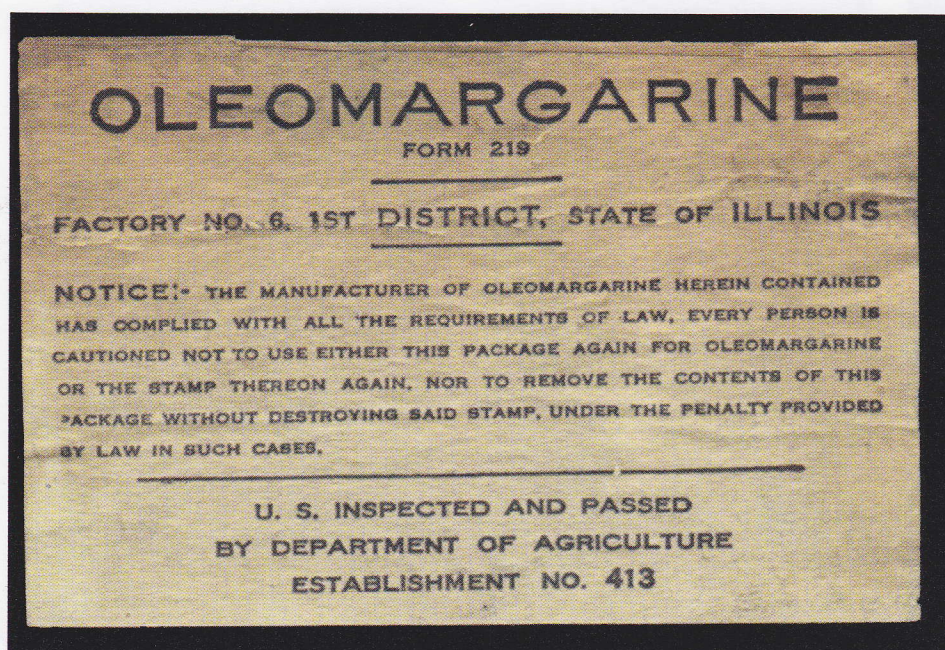
The laws passed from 1886 to 1902 regarding oleomargarine, renovated or process but-

ter, adulterated butter, mixed flour, and filled cheese adopted a three prong attack on fraud in manufactured foods: 1. An annual registration of manufacturers, wholesale dealers and retailers; 2. Taxation of the basic product; and 3. Labelling requirements.

For all five of these categories of manufactured foods annual registration was required by manufacturers. Receipts for these registrations were the familiar special tax stamps; these categories of special tax stamps have been documented by Hines (1976). Few collectors have seen these particular categories of special tax stamps for the simple reason that there were relatively few manufacturers of these products other than oleomargarine. For example,

Hines only reports manufacturers of filled cheese in only nine years from 1918 through 1953. In five of those years only one manufacturer had registered; no more than four had paid the annual special tax in any year (in fiscal year 1945). In spite of the scarcity of these special tax stamps, only the manufacturer of adulterated butter remains unreported in private collections.

The second prong of the attack was the tax-





tion of these manufactured foods. The stamps for all but the adulterated butter category are familiar to veteran collectors of taxpaid. The tax rates were small in magnitude.

The final prong of the attack on fraud in manufactured foods was the labelling requirement, a harbinger of one of the principal thrusts of the Pure Food and Drug Act of 1906. These labels make a marvelous piece of collateral for collectors of the tax stamps.

The required label for oleomargarine is always entitled Form 219. The required label for Process Butter is illustrated here and it might be noted that there is no form designation as with oleomargarine.

The required label for Mixed Flour is entitled Form W. The form W was often printed on a separate tag, the tax stamp affixed to the reverse, and the tag affixed to the bag by the sewing shut of the bag. The holes often cross the tag on the diagonal and pierce the tax stamp on the reverse. This author has not seen the similar labels for filled cheese and adulterated butter.

### References

Hines, T. *Special Tax Stamps of the United States*. Beverly, Massachusetts: American Revenue Association, 1976.

MANFR. OF PROCESS OR RENOVATED BUTTER, JULY, 1944	MANFR. OF PROCESS OR RENOVATED BUTTER, AUG., 1944
MANFR. OF PROCESS OR RENOVATED BUTTER, SEPT., 1944	MANFR. OF PROCESS OR RENOVATED BUTTER, OCT., 1944
MANFR. OF PROCESS OR RENOVATED BUTTER, NOV., 1944	MANFR. OF PROCESS OR RENOVATED BUTTER, DEC., 1944
MANFR. OF PROCESS OR RENOVATED BUTTER, JAN., 1945	MANFR. OF PROCESS OR RENOVATED BUTTER, FEB., 1945
MANFR. OF PROCESS OR RENOVATED BUTTER, MAR., 1945	MANFR. OF PROCESS OR RENOVATED BUTTER, APR., 1945
MANFR. OF PROCESS OR RENOVATED BUTTER, MAY, 1945	MANFR. OF PROCESS OR RENOVATED BUTTER, JUNE, 1945

\$50

UNITED STATES

SPECIAL TAX STAMP

INTERNAL REVENUE

11

THIS STAMP EXPIRES JUNE 30, 1945  
THIS STAMP IS NOT TRANSFERABLE ON CHANGE OF OWNERSHIP OF THE BUSINESS  
ISSUED FOR THE PERIOD REPRESENTED BY THE COUPONS

MANUFACTURER OF PROCESS OR RENOVATED BUTTER

UPON CHANGE OF OWNERSHIP, CONTROL OR ADDRESS, NOTIFY COLLECTOR IMMEDIATELY  
*Issued by the Collector for the District of*

HANOVER FOOD PRODUCTS CO

ADELBERG - ISAAC

217 S HANOVER ST

BALTO 1 MD

MFR OF  
PROCESS BUTTER

JUL 1944

11

FORM "W"

FOR MIXED FLOUR.

FACTORY NO 1.

DISTRICT STATE OF COLORADO.

NOTICE.—The manufacturer of the mixed Flour herein contained, has complied with all the requirements of the law. Every person is cautioned not to use either this package again or the stamp thereon again, nor to remove the contents of this package without destroying said stamp, under the penalty provided by law in such cases.



## The latest Cal-Rev goes on, February 2003

by Joe Ross

Twelve Cal-Rev's gathered at the home of Rick Graham in Antioch on February 8, for the groups annual planning meeting. Old business and the treasurer's report were quickly dispatched. An idea was proposed for a Trash and Treasure silent auction to be held at our summer picnic, proceeds to be donated to Cal-Rev. The group enthusiastically approved the idea and moved on to discussing revenues.

"Chaz" one of our new members showed a complete correspondence file (1936-1938) from India concerning a printing order for postal stationery for the State of Dhar. Jay Lewis shared the Private Die Proprietary catalog written by George Griffenhagen along with a 1957 Canadian Supreme Court document, tax stamp attached. He also showed us three 1930s Trailer Permit stamps required on trailers entering or transiting through a national park. One, was purchased at Yosemite, had a large rubber handstamp reading "Do Not Feed the Bears." Don Green mentioned that the ARA and SRS are being considered as featured societies at WESTPEX in 2007. Betty Walthers showed the Wooten State Hunting Permit catalog and mentioned that it is currently being auctioned on eBay below original price. Jim Bussey showed German tobacco and cigarette packages with 1930s tax stamps still

intact. He also included a small package of cigarette papers (roll your own) with a German tax stamp affixed. Joe Ross passed around the new catalog on Iranian Revenue stamps written by Sasan Baharaeen and Gordon Brooks.

Our next meeting will be held at "Easter Seals" in Sacramento on Saturday April 5, 2003, at 1:00 p.m. After that a meeting will be held in San Francisco at Westpex on Sunday, April 27, 2003, at 1:00 p.m. Ralph Walthers, our featured speaker, will show "The Supreme Court Fee stamps of Canada," to include specimens, trial color proofs and various documents. Some of the documents include stamps with the highly desirable overprint "In Prize."

Several Cal-Rev's are attending Rompex in Denver, Colorado, May 16-18, 2003. Featured speakers at the revenue meeting to be held there on Saturday, 1:00 p.m., will be Ken Pruess (New York tax stamps) and Tim Bartshe (Orange River Free State revenues).

In June we have been invited, as a featured society, to Coalpex, a stamp show in Walnut Creek, California. The meeting is scheduled for Saturday June 7, 2003, at 1:00 p.m. at the Walnut Creek Community Center. We have also been asked if we could provide revenue exhibits. Several of our members have volunteered.

## Literature in review

*Revenue Stamps of Iran* by Sasan Baharaeen and Gordon Brooks, ISBN 0-9728253-0-4, 410 pages, spiral bound with all color plates. The catalog is being printed on a color laser printer and will be available by the end of February. List price is \$78; however, all orders placed in February during the printing period will be filled at \$60. Orders will be processed on a first-come, first-served basis. After February, the catalog will be available at the regular price of \$78. The shipping costs are as follows: in United States: \$8 for priority mail (2 to 3 days); Canada: Global priority (4-6 days)—\$14, Regular Airmail—\$7; Iran: Regular Airmail—\$18; Other countries: Global priority

(4-6 days if available)—\$20, Regular Airmail—\$15. You can send your orders by E-mail to <sasan@marc.org> or you can mail your orders to: Sasan Baharaeen, 5628 N. Myrtle Avenue, Gladstone MO 64119 U.S.A.

On Friday February 7, I received a large package in the mail from Sasan Baharaeen. In this package was a voluminous catalog on the Revenues of Iran. This is truly an interesting catalog/handbook written by first-time catalogers, Sasan Baharaeen and Gordon Brooks. They have done an excellent job of cataloging the revenue stamps of Iran.

My own involvement with Sasan goes back some three years when I purchased from him a then-new catalog of Iranian revenues writ-



# Surcharged Færoese valutagjald stamps

by Arthur Quarries and Paul Nelson

Two of the valutagjald stamps from the Færoes described in the September-October 2002 issue of *The American Revenuer* (56:111-116) are known with printed surcharges. Those known are a 5 kr. on a 50 øyr first printing with a square dot after kr. and 10 kr. on a 50 øyr second printing with a round dot after kr.

The printings were determined strictly going by the colors of the purple in the stamp. The identification of the printings may be wrong as Art Quarries had always thought that the first printing used the 50 øre Danish



spelling and the 50 øyr Færoes spelling was used on the second printing. So far, none of the surcharged stamps have been seen by collectors with cancels.

ten in Farsi by Mr. Abbasian. The details of the black and white stamp illustrations were at best difficult to see and I was not familiar with the language. In the following months, Sasan and I continued to correspond and he sold me several lots of Iranian revenues. Since I was having difficulty using the catalog I suggested that perhaps he could help with some translation. Later on he sent me a lot of several hundred items and thoughtfully provided a partial guide for using this Iranian catalog. It included a Farsi/English translation for numbers and written words, values and colors of the stamps. He also went on to provide translations of several inscriptions. What an invaluable guide this was for me.

Elated, I immediately suggested to him the project of writing an Iranian Revenue catalog in English. Gradually, with lots of encouragement, he began to provide me with samples of his effort, one of which was an introductory article on collecting Iranian rev-

enues that later was published in the Cal-Rev revenue group's newsletter. Eventually Sasan made contact with Gordon Brooks (struggling with his own version of 100+ pages of Iranian revenue manuscript) and they decided to collaborate. The result of their efforts is truly a first class catalog.

This 400+ page catalog, written in English and printed in color, covers revenue stamps of Iran from the Qajar period to the modern day Islamic Republic. It identifies stamps by intended use and design. The catalog contains sections on Iran's geography starting with the Qajar period, the different types of calendars used in Iran over the years, a history of the units of currency in Iran, kings of Iran who utilized revenue stamps and their main accomplishments, and an administrative history of Iran. Included is a guide identifying city and province names and the different types of intended use overprints on the Qajar revenues.

Joe Ross, ARA

***The Revenue Stamps of Argentina Volume I: The Province and Municipalities of Buenos Aires [Second Edition]*** by Clive Akerman (ISBN 0 95525123 7 8). 192 + viii pages, A4, wire comb binding, card covers, illustrated, catalog listings unpriced. Published by the author. Available from the author (Bell Hill Cottage, Lydbrook, Royal Forest of Dean, Glos. GL17 9SA, UK) for £30 or US \$45 (US banknotes only, please no dollar checks) surface mail, add £5 or \$8 for air-

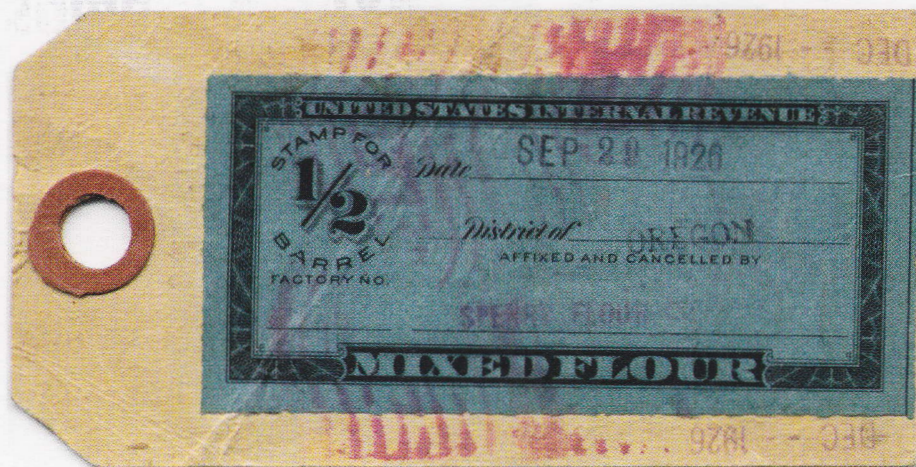
mail. Available in the USA from Eric Jackson or Don Reuter (1871 Shop).

It took seven years for author Clive Akerman to produce all five volumes of his opus *The Revenue Stamps of Argentina: The Provincial and Municipalities* and now he comes back with a revised Volume I. In some respects this is a housekeeping edition replacing the original 1994 edition which has been out of print and hard to find. Typo-

***Literature/next page***



## Another mixed flour tag



by Michael R. Florer, ARA

In the October 1999 issue of *The American Revenuer*, Scott Troutman published a short note about a mixed flour "Form W" tag he found. I have a similar tag in my collection.

The front of the tag includes the same text as Mr. Troutman's but with different typography. At the edge near the reinforced hole is "Tag Prod. Co., Portland, Or." identifying the private printer. Note that this side is also hand-stamped with the date, December 1926. Affixed to the back of the tag is a mixed flour stamp, the 1/2 barrel value of the 1916 issue (Springer FD7A). It is tied to the tag with a cancel. The same hand-stamped date, December 1926, appears on

this side of the tag, but the stamp itself carries a date of September 29, 1926. Perhaps the date on the stamp was a precancellation. Though hard to read on the stamp, the mixed flour maker was Sperry Flour.

## Literature: Revenue stamps of Argentina/ from previous page

graphical errors have been corrected, some of the text has been rewritten and all of the approximately 650 illustrations have been rescanned and are much clearer than the originals. The book is printed on a quality laser printer direct from the computer files rather than being second generation copy machine reproductions.

This volume is in the same handbook/catalog format as the others. There is considerable background information about the country and provinces as well as narrative discussions of the stamps and their use.

Since the first edition two books have been published in Buenos Aires. The first by Berisso and Pezzimenti (2002) covered the nineteenth century stamped revenue paper and the other by Berisso and Fernández (1996) is a detailed study of the provincial documentaries of 1944-1970. Information from these sources has allowed the expansion of those sections to now fill 30 and 37 pages respectively. Additions beyond this are mostly limited to the confirmation of the colors of stamps not seen by the author.

The catalog listings for these stamps are in tabular format, and for good reason. There are simply so many of them; not only a large number of denominations but often repeating as a series year after year with only color or year date changes. The author believes the listings are close to being comprehensive up to about 1920, the tables which describe later material are full of opportunities for users to make contributions to the study of these stamps.

The five volumes of this set are all in print and comprise well over 700 pages. The author is planning a supplementary volume for late in the spring of this year bringing together a large number of articles on the material issued by the Republic of Argentina, much of which was printed in *The American Revenuer* or in the *Revenue Journal of Great Britain*.

This volume, as are the others, is a requirement for collectors of Argentina revenues.

Kenneth Trettin



# Indonesian music and video taxpaid stamps

by Terence Hines, ARA

Indonesia imposes taxes on the sale of videos, music cassettes, music CDs and compact disks. Payment of these taxes is evidenced by taxpaid stamps affixed to the items taxed. I have seen four different types of these stamps. All are inscribed "LUNAS PPN" with additional inscriptions as needed to specify the type of item taxed. "Lunas" translates as "paid" and "PPN" presumably is the taxing authority. All also have the Indonesian seal at the left side. All stamps I have seen have details of the particular product and the date printed on the face of the stamp in black. The four different classes of stamps are as follows:



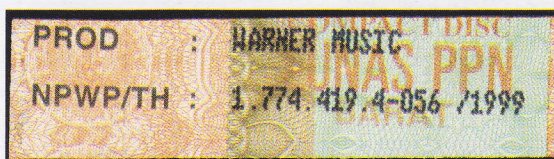
**Videos.** The tax on videos depends on the sale price of the individual video. I have seen two different. One is purple and yellow and inscribed "FILM JENIS II HARGA" which translates roughly as "film of price class II". This price class is from Rp. 10000 to Rp. 20000. The other is orange and yellow and is for price class III which is from Rp. 20000 to Rp. 40000.



**Music cassettes.** The design shows a music cassette. There are two types. A purple and pink stamp is for domestic ("KASET INDONESIA") cassettes. A blue and yellow type inscribed "KASET ASING" is for imported cassettes.



**Music CDs.** The design shows a CD. There are separate stamps for domestic (green and blue) and imported (orange and light green) CDs.



**Compact discs.** I have seen only one of this type. It is orange and green. In addition to its other inscriptions, it bears the puzzling inscription "BARAT" which translates as "west".

This is a very colorful group of stamps and presumably additional types will be discovered.

[Illustrations approximately 95% of original size.]



# Asbestos and the U.S. Consular Service

by William H. Waggoner, ARA

The unusual group of non-combustible fibrous minerals now collectively called "asbestos" was well-known to the ancient world. The first century Roman naturalist, Pliny the Elder (23-79 AD), for example, wrote of "Karystian or undefiled stone and Karpasian flax," whose cotton-like fibers could be woven into cloth that was not consumed by fire. Recognized early-on as a valuable industrial material, international trade in raw asbestos dates from the mid-19th century. The United States has long been the world's largest consumer but produces domestically only a small percentage (approximately 5%) of its requirements. About 95 per cent of the total imports originate in Canada, the balance in

Southern Rhodesia and South Africa. This note is concerned with *asbestos* imports from Africa that involved quite different consular circumstances.

A consul's work is concerned chiefly with shipping and trade. Consequently, consular stations are customarily located in ports and cities selected for their commercial importance. These locations are subject to periodic change, however, as economic conditions dictate. But obviously, not every community with which this country's traders do business is home to an American consulate or consular agency. How, then, do we keep track of the transactions occurring at such places?

Figure 1 pictures a shipping invoice generated in just such a situation, as the state-

Figure 1.  
1929 invoice,  
Beira.



PURCHASED MERCHANDISE		Form 138 (Amended May, 1924)		REQUIRED CONTENTS OF THIS INVOICE	
Invoice No. ....	Issued in { TRIPPLICATE QUADRUPLICATE	DECLARATION OF SELLER OR SHIPPER, OR THE AGENT OF EITHER, WHEN MERCHANDISE IS SHIPPED IN PURSUANCE OF A PURCHASE OR AN AGREEMENT TO PURCHASE		<p>(1) The port of entry to which the merchandise is destined.</p> <p>(2) A declaration of the person by whom the merchandise is sold or agreed to be sold.</p> <p>(3) A declaration of the person by whom the merchandise is shipped, or the weight and measure of the merchandise.</p> <p>(4) A declaration of the person by whom the merchandise is consigned, or the name of the consignee.</p> <p>(5) The kind of currency, whether gold, silver, or paper.</p> <p>(6) The purchase price of each item in the invoice, or the value of the merchandise in the country of exportation, together with the name and number of the packages in which the merchandise is packed.</p> <p>(7) The name of the ship, or the name of the vessel, or the name of the carrier, or the name of the person by whom the merchandise is shipped, or the name of the person by whom the merchandise is consigned, or the name of the person by whom the merchandise is sold or agreed to be sold.</p> <p>(8) All duties, drawbacks, and bounties, separately itemized, allowed upon the exportation of the merchandise.</p> <p>When special form of invoice is required by the United States customs authorities, and when the required information can not be given on the face of this invoice form, it should be attached to and be in line of the printed invoice form.</p>	
Certified .....	30th August 1929. (Date)	I, <u>Allen Wack &amp; Shepherd Ltd.,</u> acting in the capacity described below, truly declare that <u>Rhodesian and General Asbestos Corporation Ltd.</u> of <u>Beira</u> is the { seller } or { shipper } of the merchandise described in the within or attached invoice; that the merchandise 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.			
AMERICAN CONSULAR SERVICE AT <u>Beira, P. M. A.</u>		I further declare that <u>there is no</u> <u>American Consul at this port</u>			
Date .....	30th August 1929.	and that it is intended to make entry of said merchandise at the port of <u>Philadelphia</u>			
Seller .....	<u>Rhodesian and General</u> <u>Asbestos Corporation Ltd.,</u>	in the United States of America.			
Purchaser .....	<u>M. R. Crumpton &amp; Co.,</u> <u>8/10 Bridge Street, New York</u>	Dated at <u>Beira</u> this 30th day of <u>August</u> 1929.			
Carrier .....	<u>"Eastern Glen".</u> (Vessel or railroad)	<u>Allen Wack &amp; Shepherd Ltd.,</u> (Seller) <u>Allen Wack &amp; Shepherd Ltd.,</u> (Shipper) (Agent of seller) (Agent of shipper)			
Port of shipment .....	<u>Beira</u>	CONSULAR CERTIFICATE Form 140 (Amended May, 1924) 30th August 1929. (Date)			
Destination of goods .....	<u>Philadelphia</u>	I do hereby certify that this invoice was this day pro- duced to me by the signer of the above declaration. I do further certify that I am satisfied that the person making the declaration above is the person he represents himself to be, and that a fee of \$2.50 United States gold, equal to _____, has been paid by affixing stamps to the duplicate copy of this document. Witness my hand and seal of office the day and year aforesaid.			
Port of arrival .....	<u>Philadelphia</u>	  <u>Belgium</u>			
Port of entry .....	<u>Philadelphia</u>	<p>Acting Consul for Belgium.</p>			
Amount of invoice .....	<u>\$ 10950.-</u>				
Kind of goods .....	<u>Crude Asbestos.</u>				





Figure 2. Map of Mozambique.

ment added to the Form 138—portion of this invoice notes. Although the form is American, the consular certificate was signed by the “Acting Consul for Belgium.” Payment for the service was receipted with three Belgian consular stamps having a total value of 37.5 francs, a reasonable equivalent to the \$2.50 fee this country officially required. (Arrangements between governments

to cover each other are relatively commonplace and made by treaty or other official State Department protocols.) Executed at the seaport of Beira, P[ortuguese] E[ast] A[frica], on 30 August 1929, this invoice lists on the reverse side (not shown) a cargo of 375 bags of crude asbestos bound for Philadelphia aboard the steamship *Eastern Glen*.

The port of Beira is located on the southeastern coast of present-day Mozambique (Figure 2). Formerly known as “Portuguese East Africa,” this province is all that remains of the extensive territories along the east African coast controlled by Portugal from the

Figure 3. 1926 invoice, Cape Town.

**INVOICE OF PURCHASED MERCHANDISE**  
(Amended Nov., 1924)

CAPE TOWN 10th November, 1926  
(Place and date)

Invoice of ASBESTOS purchased or agreed to be purchased  
by Messrs Koons Wilson & Co., for A/c of Electric Storage Battery Company of Drexel Building, Philadelphia.  
from The Cape Asbestos Company, Ltd. of Kimberley, South Africa  
as per order accepted 19th August, 1926. (Date)  
to be shipped per S.S. Bampton Castle

STATE WHETHER PRICES IN THIS INVOICE ARE IN GOLD, SILVER, OR PAPER CURRENCY

MARKS, NUMBERS, AND QUANTITIES	MANUFACTURER'S NOS. (See Note 1 below)	FULL DESCRIPTION OF GOODS (N. B.—Always state the cost of packing, and all other costs, charges, and expenses)	PURCHASE PRICE PER UNIT	TOTAL INVOICE PRICE	CONSULAR CORRECTIONS OR REMARKS
C.A.C.					
S.		439 Bags S. Asbestos, 50046 Lbs			
		@ £.38.- per ton, 2000 lbs C.I.F.		£951:15:0	
		Included in the above are the following charges:-			
		Freight	61: 8 : 9		
		Insurance	2: 13 : 6		
		Dock Dues	1: 2 : .		
		Shipping Charges	2: 10 : 6		
		Stamps and Entries	2 : 6		
		Bills of Lading	2 : 6		
		Postages and Petties	5 : .		
		Railage to Port of Shipment	19: 3 : .		
		Consul Fees	10 : 5		
		Agency	12 : 6		
				£88:10:8	

NOTE 1.—“Manufacturer's Numbers.” This column must include manufacturer's grade, quality, marks, numbers, or symbols.  
NOTE 2.—If any taxes to which the merchandise is subject are not included in the unit prices given in the column headed “Purchase Price Per Unit,” such taxes must be set forth separately and clearly at the foot of the invoice.  
NOTE 3.—Items of commissions in the invoice must specify nature of commission, as, “buying,” “selling” commission, etc.

(Signature of seller or shipper or agent of either signing in the name of his principal.)      Signature of Seller or Shipper  
By (authorized agent)      Agent & Local Secretary, The Cape Asbestos Company, Limited.

1-11



early 16th century. (A corresponding province on the west African coast—"Portuguese West Africa" or Angola—was colonized even earlier by Portugal during its exploration of tropical Africa.)

Although the United States was without a consular station in Beira in 1929, it was not always so. In 1906, the year this country first required the use of Consular Service Fee stamps, we had fourteen consular stations located in what the State Department called "Portugal & Dominions." Included in this number were a consulate in Portuguese East Africa at Lourenco Marquez (since 1976, Maputo, the capitol of Mozambique) and a consular agency at Beira. In 1924, we maintained only the consulate at Lourenco Marques. In 1945, however, the U.S. Foreign Service had a consulate general station in Mozambique's capitol and a full consulate in Beira.

Beira serves as the chief port for Zimbabwe, Malawi and central Mozambique. As recorded on the invoice, the seller of this *asbestos* (noted to be worth \$10,950) was the Rhodesian & General Asbestos Corporation, Ltd., of Bulawayo, an important railroad center in Southern Rhodesia, about 400 miles west-southwest of Beira.

Figure 3 shows a similar earlier invoice for 439 bags of raw *asbestos* also bound for Phila-

delphia, but certified and properly stamped (\$2.50 fee stamp, Scott RK18) at the American Consulate, Cape Town, Cape of Good Hope, on 10 November 1926. (Note that the circular black cancel reads "American Consulate General, Cape Town, South Africa." ) This form lists material produced by The Cape Asbestos Company, Ltd., Kimberley, South Africa. Kimberley, better known as the world's diamond center, is located far from the coast, near the Orange Free State border. The reverse side of this invoice (not shown) lists a charge of almost twenty pounds for "Railage to Port of Shipment." Early in the 20th century (1906), our Consular Service maintained a consular agency in Kimberley (as well as in three other South African cities), but by the time this invoice was certified, our only consular installation in the country was in Cape Town.

In recent years, the media have made the public forcefully aware of the ridiculously-large, juryawarded, settlements of lawsuits brought against producers of various substances, exposure to which allegedly caused all manner of medical problems. Second only to tobacco in this regard, *asbestos* remains a commercially-important, legally-traded, commodity, unfamiliar to most of us, but well-known to our overseas consuls.

## The Penny Post—October 2002

The current issue of *The Penny Post* includes "Cressman & Co's" by Vernon Morris; "Adam's Express Co. 59 Broadway Corner Cards" by Larry Lyons; "Bayonne City Dispatch" by John D. Bowman; "Cancels on Prince's Letter Dispatch" by Larry Lyons; "The Ten Transfer Types of Boyd's 20L32-36 Framed Eagle" by John D. Bowman; and "The Hoogs and Madison Conundrum" by Calvet M. Hahn.

*The Penny Post* is published quarterly by the Carriers and Locals Society. Averaging 72 pages per issue, *The Penny Post* is available for members at \$35 per year (included in dues) and individual issues are available to non-members at \$12 each. *The Penny Post*

publishes research and information concerning US carriers and locals, along with their forgeries and also bogus or fantasy issues prepared by the early forgers, as well as the independent mails and both Eastern and Western express companies. In addition, articles often include aspects of history, plating, postal history, cancellations, precancels, transatlantic use, and other areas of interest to collectors of the classic period of stampless covers and postage stamps from 1840-1880.

For more information, contact the Secretary-Treasurer, Carriers and Locals Society, Box 1574, Dayton OH 45401-1574.

John D. Bowman, ARA

President, Carriers and Locals Society

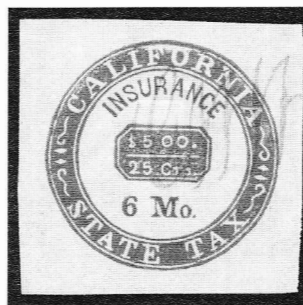


SCHUYLER J. RUMSEY AUCTIONS IS PROUD TO ANNOUNCE THE SALE OF

THE "BERT" HUBBARD COLLECTION OF  
**STATE REVENUES (Part I)**

To be held at the Cathedral Hill Hotel in San Francisco

WESTPEX April 25-27, 2003



For a copy of this catalogue which will include Government issues revenues, please send \$10 to receive a copy by priority mail. As of April 5th, the entire sale can be viewed online in full color on our website: [www.rumseyauctions.com](http://www.rumseyauctions.com)

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# The American Revenue Association

## President's Letter

Preparations are well under way for the ARA 2003 Convention to be held this June 27 to 29 at Indianapolis, Indiana, in conjunction with Indypex. If you are planning to exhibit and have not submitted your application, please do so now. A copy of the prospectus is on the mailing wrapper or you can download a copy from the Indypex website at <<http://www.indianastampclub.org/pro.html>>. If this won't work for you, let me know and I will mail a copy immediately. Other show information can also be found at this site.

Arrangements have been made for the ARA dinner on Friday night at the show. Information will be found elsewhere in this issue.

We have a couple speakers scheduled for the show. If you would like to make a presentation, please let me know soon and we will

get you on the schedule. Also, our annual membership meeting will be held on Saturday morning at 9:00 a.m. I hope all of you can attend.

Our librarian, Chris Steenerson, has had to give up his position due to other responsibilities. Thank you, Chris, for all your hard work the past few years. If you have storage space, some spare time and would like a revenue stamp reference library at your disposal, we have a job for you. Please contact me if you are interested. The library is currently in storage, but can be easily prepared for shipment anywhere in the U.S.

Congratulation to the following members for exhibit awards: Paul Nelson, a Silver medal at Sandical *Scandinavian Revenues in 2 and 3 dimensions*.

Eric Jackson, ARA President

## Secretary's Report

### 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.

**BLUMBERG, DAVID 5793.** 20 N. Van Brunt #10, Englewood NJ 07631. Cinderellas, Local Posts, Seals, Topicals.

**COBB, DAVID 5784.** 4637 Ortega Forest Drive, Jacksonville FL 32210. US-1,2,3 Issues, US-Private Die Canned Fruit, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards.

**DUCKWORTH, THOMAS 5787.** 145 West 79th Street, New York City NY 10024. Proposed By Kenneth Trettin. Austria, Italy, Western Europe.

**DUPEY, PETER G. 5792.** Box 1500, Keene NH 03431. Proposed By H.J.W. Daugherty. US-1,2,3 Issues, US-1,2,3 Issues Cancels, US-1,2,3 Issues On Documents, US-1,2,3 Issues Varieties, US-Private Die Medicine, US-Scott Listed.

**HARDING, DANIEL 5790.** Box 17212, Urbana IL 61803. Proposed By Eric Jackson.

**HEDTKE, JEFFREY 5781.** Box 62, Hatley WI 54440-0062. Caribbean-French, Eastern Europe,

France-Colonies, Middle East.

**HOLMES, JOHN E. 4130.** 45 Ironwood Drive, Vernon, CT. 06066.

**MCHUGH, A. DAVID 5788.** Box 1923, Orinda CA 94563-6323. Canada-Federal, Canada-Propvincials, United States, US-Revenue Stamped Paper.

**SOMANI, NATWAR 5791.** Somani Sadan, Kishangarh 305802 INDIA. Proposed By A.M. Mollah. India.

**STANTON, JAMES 5789.** Box 8, Huchinson MN 55350. Proposed By Martin Richardson. Cinderellas, Local Posts, Railroad Stamps, Seals, South East Asia, Thailand, US-Taxpays.

**STAVINOVA, ROBERT 5783.** 4712 West Devon Avenue, Lincolnwood IL 60712. Proposed By Richard Freidberg. United States, US-Cinderellas, US-Non-Scott Listed, US-Private Die Match, US-Telegraphs.

### Resigned

5165 BICZAK, ALAN J

2938 MORIN, ROBERT E

5558 PACKARD, WILLIAM R

5744 STEWART, KENNETH



## Deceased

0579 RICHARDS, ROBERT G

## Address Changes

**BARKER, ROBERT E 5075.** Box 1100, Warren ME 04864.

**CZYL, JAMES C 1170.** Box 69, Posen IL 60469-0069.

**DENISON, JOHN C 5132.** 700 John Ringling Blvd., Apt 1401, Sarasota FL 34236.

**GAUTHIER, GENE R 727.** 1880 Crestview Drive, Oshkosh WI 54904.

**KATZMAN, DONALD 5538.** 1045 Pennsylvania Street, Apt 602, Denver CO 80203.

**KLINK, RICHARD 5629.** 49 Temi Road, Hudson MA 01749.

**LAUX, SERGIO 5499.** RUA DUARTE SCHUTEL 237, APT. 701, FLORIANOPOLIS/S. CATARINA

88015-640 Brazil.

**LOVELACE, A M 5536.** 10960 S Tropical Trl, Merritt Island FL 32952-7014.

**MEKEELS, 4735.** 175R Proctor Hill Road, Hollis NH 03049.

**MISRA, SATISH 4339.** 13 Raja Vihar, Rajendra Nagar, Bareilly 243122 India.

**MRDJA, MIODRAG 3255.** Rujica br. 9, 11090 Beograd, Beograd 11090 Yugoslavia.

**PHILATELIC FOUNDATION 4101.** 70 West 40th Street, 15th Floor, New York City NY 10018.

**SOHN, DAVID M 4891.** 725 Carlyle Ct, Northbrook IL 60062-2262.

**WALTER, ROY 1565.** GPO Box 645, New York City NY 10116.

**WILLEY, LEROY D 3556.** 539 Maine Street, Chestnut Hill Estates, Vallejo CA 94590-6147.

The traditional ARA dinner held in conjunction with our annual meeting at INDYPEX will take place in the Rathskeller Restuarant located in the historic Athenaeum Building, 401 E. Michigan Street, Indianapolis, Indiana. For a fixed price of \$35.00, members and guests can enjoy any one of six menu choices including authentic German specialties such as jaegerschnitzel and rouladen, vegetarian dishes such as grilled yellowfin tuna or shrimp with pasta, grilled lemon pepper chicken, or grilled New York strip.

There is no need to pre-designate your menu choice; orders may be placed once seated at the restaurant. A social hour at the Rathskeller begins around 7:00 p.m. The Rathskeller is known for its variety of Ger-

man beers, both bottled and on draft, and of course has a full licensed bar. It also features an outdoor beer garden which, weather permitting, might serve as our pre-dinner gathering spot.

The restaurant is located on the near east side of the Indianapolis downtown, a short car ride from the show and from downtown hotels. Transportation will be arranged for those without cars.

The ARA dinner is always one of the great social events of the year. Plan now to join your fellow collectors for a relaxed and informal evening! To reserve your place at dinner, please make checks payable to Eric Scott and send them to him at The Stamp Shop, 614 Massachusetts Avenue, Indianapolis IN 46204 prior to arriving at the show.

## ARA dinner at INDYPEX convention

***The Revenues of Viet-Nam: An Electronic Catalog of Local and National Issues*, by the Society of Indo-China Philatelists (SICP). CD-ROM, includes Adobe Acrobat Reader 5 software for Windows and Macintosh. Available from Joseph J. Cartafalsa, who may be contacted via e-mail at <joeresearch@shtc.net> or through Alberta D. Curtis, Box 598, Chesterfield, SC 29709 (<adcresearch@shtc.net>) for \$20 plus postage, check**

**payable to SICP.**

This catalog on CD consists of six parts with English text except as otherwise noted:

- I. Introduction (2-page background about disk and contents)
- II. Viet-Nam Local Revenues / *Timbres Fiscaux Locaux du Viet Nam* (66 pages; French)
- III. 2002 Catalog Prices for Local Revenues (7 pages)

***Literature/48***

## Literature in Review



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# ERIC JACKSON

Post Office Box 728 • Leesport, PA 19533-0728

610-926-6200 • FAX 610-926-0120 • e-mail [eric@revenueer.com](mailto:eric@revenueer.com)

## MAIL & INTERNET AUCTION #168

CLOSING DATE: May 13, 2003 at 11:00 pm EST

Mail, Phone and Fax bids must be in our hands by 3:00 pm

Bid online on our website [www.ericjackson.com](http://www.ericjackson.com) until 11:00 pm EDT closing time

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 or online. Mail, Phone and Fax bids must be in our hands by 3:00 pm on closing day so that they may be entered into the system prior to closing time. 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 \$2.00. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. 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	First Issue Revenue Stamps R2c deep copper red shade, F light crease	\$160.00
2	R4a unused, VF faint crease PHOTO	\$450.00
3	R8c SON black FORT STANWIX BANK, ROME cds, F \$27.50	
4	R22b vertical strip of four, F creases PHOTO	\$1,200.00
5	R32c diagonal bisect on a Southern Pacific Railroad Co., Marshall, Texas, certificate of deposit, 1866, F-VF	\$200.00
6	R36a a fine example tied by embossed cancel to a Schuylkill Haven & Lehigh River Rail Road Co. stock certificate, 1863, F-VF	\$250.00
7	R50a horizontal pair, VF	\$160.00
8	R62a horizontal pair, F-VF light crease	\$150.00
9	R74a vertical pair, F PHOTO	\$600.00
10	R75a VF	\$75.00
11	R78a horizontal strip of three, F-VF creases PHOTO	\$152.50
12	R81a block of four, F creases, sealed tear PHOTO	\$850.00
13	R92a VF PHOTO	\$500.00
14	R97c F corner creases PHOTO	\$150.00
15	R98a horizontal pair, F-VF creases PHOTO	\$400.00
16	R100a stitch watermark, three huge margins, just touches at bottom, F-VF light crease in right margin PHOTO	\$1,000.00
17	R101a VF light crease PHOTO	\$200.00
18	R101a horizontal pair, F-VF scissor cut at left, light crease PHOTO	\$450.00
19	Second Issue Revenue Stamps R108 F-VF	\$110.00
20	R119 F-VF crease PHOTO	\$350.00
21	R121 F PHOTO	\$450.00
22	R122 black h/s, F PHOTO	\$250.00
23	R126 cut cancel, F	\$100.00
24	R128 F PHOTO	\$150.00
25	R130 F-VF tiny corner crease PHOTO	\$450.00
26	Third Issue Revenue Stamps R136 blue h/s, F	\$45.00
27	Documentary R159 "DOCUMENTARY" variety, cut cancel, F-VF short perf PHOTO	\$175.00+
28	R160 used, F-VF thin spot PHOTO	\$95.00
29	R170 mint, F-VF	\$125.00
30	R172 mint, F-VF	\$100.00
31	R192a mint, F PHOTO	\$190.00
32	R226 cut cancel, VF crease PHOTO	\$250.00
33	R305a used, one staple hole, F PHOTO	\$750.00
34	R645 mint, XF creases, PSE certificate	\$65.00
35	Proprietary RB8b F thin spot PHOTO	\$1,000.00
36	RB13c purple T & Co. h/s, F-VF small thin	\$110.00
37	RB45 double impression, mint, F	\$25.00
38	RB65 bottom plate #9569 block of eight, mint, F-VF	--
39	Stock Transfer RD137 used, VF	\$80.00
40	RD284 heavy cut cancel, F-VF crease PHOTO	\$175.00
41	RD304a mint, VF tiny crease at lower right, PSE cert	\$160.00
42	RD309 used, F-VF	\$100.00
43	RD311 cut cancel, VF crease PHOTO	\$450.00
44	Beer REA37c (38a) with plate # & position #, F small tear, thins and tiny hole PHOTO	\$1,100.00
45	REA42 (43a) one line under dollar, F light crease	\$60.00
46	REA42e (43E) F creases	\$75.00
47	REA43e (44E) top sheet margin with plate printers initials, F creases, small faults	\$125.00
48	Playing Cards RF9c black surcharge, VF small thin	\$11.00
49	RF12b F-VF repaired tear, PF certificate PHOTO	\$400.00
50	RF13 black surcharge, F-VF	\$50.00
51	Silver Tax RG122 mint, VF thin spot	\$90.00
52	RG123 used, F-VF light crease	\$85.00
53	RG125 used, F-VF	\$35.00
54	Narcotic Tax RJA19 McK. & R. Inc. printed cancel, F-VF thin spot	\$18.00
55	RJA57b mint, VF thin spot	\$25.00+
56	RJA68a used, VF small faults PHOTO	\$375.00
57	RJA69a used, VF light crease	\$15.00
58	RJA97b used, VF creases	\$20.00
59	Consular Service Fee RK22 VF	\$85.00
60	RK26 F-VF tiny tear PHOTO	\$275.00
61	RK32 embossed cancel, VF	\$75.00
62	Embossed Revenue Stamped Paper RM46 sharp strike on an 1800 promissory note, fold affects stamp, VF tiny junction hole	\$125.00
63	RM74 clear strike on a 1799 promissory note, F	\$100.00
64	RM89 sharp strike on an 1800 promissory note, F-VF	\$50.00
65	RM98 sharp strike on an 1800 promissory note, ms. over stamp, VF	\$50.00
66	RM153 sharp strike on an 1800 promissory note, VF small document flaws	\$25.00
67	RM167 sharp strike on an 1800 estate inventory, lists five slaves, fold affects stamp, F-VF foxing	\$175.00

68	RM188 sharp strike on a 1799 promissory note, ms. & fold affect stamp, VF	\$35.00
69	RM189 sharp strike on an 1800 promissory note, fold affects stamp, VF	\$50.00
70	RM204 sharp strike on an 1800 promissory note, ms. over stamp, VF	\$125.00
71	RM217 sharp strike on a 1799 promissory note, ms. over stamp, F-VF	\$225.00
72	RM315a VF	\$22.50
73	Revenue Stamped Paper RN-A8 Carter, Kirtland & Co., New York receipt. Top 1/2" of document torn away, F	\$2,000.00
74	RN-A10 cut square strip with bank names, VF	\$100.00
75	RN-A11 cut square strip with bank names, VF	\$250.00
76	RN-B23 Field, Leiter & Co., Chicago receipt. F faults, glue stains on back	\$900.00
77	RN-C16 Clark Thread Co., New York receipt. F clipped along top	\$350.00
78	RN-G3 German American Bank, New York check. VF small nick at bottom from cut cancel	\$100.00
79	RN-G3 H. D. McCulloch, Stevens Point, Wis. check. Irregular at left, F-VF	\$100.00
80	RN-H3e Hood, Bonbright & Co., Philadelphia receipt, F-VF	\$600.00
81	RN-I1 Lehigh Zinc Co., National Bank of Commerce, Philadelphia check. F-VF small faults	\$225.00
82	RN-K11 First National Bank of Mercer, Pa. check, F-VF	\$175.00
83	RN-P1, V1 over W2 Dubuque & Sioux City Railroad Co. \$1000 bond, VF	\$175.00
84	RN-P2 Merchants Despatch Transportation Co. agreement, VF	\$350.00
85	RN-P5 x 2, W2 Boston, Hartford & Erie Rail Road Co. \$1000 bond. VF	\$170.00
86	RN-T3 Boston & Worcester Rail-Road Corp. stock certificate, F-VF	\$100.00
87	Private Die Match Stamps RO9c VF small thin	\$9.00
88	RO10b F small thin	\$20.00
89	RO14b horizontal strip of three, mint, F PHOTO	\$120.00+
90	RO15d F-VF thin	\$25.00
91	RO17a block of four, F thins, small faults	\$80.00+
92	RO17c F	\$12.50
93	RO20a black printed cancel, F-VF	\$45.00
94	RO24d F-VF lower left corner repaired PHOTO	\$200.00
95	RO30b F	\$85.00
96	RO34a F	\$125.00
97	RO40d F-VF	\$75.00
98	RO61b F	\$80.00
99	RO69b F-VF small thin	\$37.50
100	RO74d F	\$50.00
101	RO79d F-VF crease PHOTO	\$225.00
102	RO80c F crease	\$82.50
103	RO83a F	\$75.00
104	RO85b F-VF	\$90.00
105	RO86c F small thin PHOTO	\$175.00
106	RO98a inverted black T G & B/July 1866, p/c, F thin	\$25.00
107	RO103b red printed cancel, F	\$50.00
108	RO106c F tiny tear PHOTO	\$175.00
109	RO120d F thin	\$100.00
110	RO121b F thin spot	\$55.00
111	RO123a F thin spot	\$15.00
112	RO126c F-VF	\$60.00
113	RO137b F reperfed on all sides, thin, PSE certificate PHOTO	\$5,000.00
114	RO141a F-VF thin spots	\$32.50
115	RO142a F	\$45.00
116	RO153d F-VF crease	\$18.00
117	RO159b VF thin spot	\$75.00
118	RO165b F-VF small thin PHOTO	\$375.00
119	RO180b F thin spot	\$25.00
120	RO181b F-VF	\$45.00
121	RO186u F light crease PHOTO	\$675.00
122	Private Die Medicine Stamps RS10a VF crease ending in small sealed tear PHOTO	\$350.00
123	RS19a F short perf	\$70.00
124	RS20a VF couple short perfs	\$60.00
125	RS29c F PHOTO	\$160.00
126	RS31b F thin spot	\$60.00
127	RS41a F small thin PHOTO	\$225.00
128	RS49e F thin spot PHOTO	\$250.00
129	RS56d VF thin PHOTO	\$140.00
130	RS64c VF	\$42.50
131	RS68c F-VF small thin PHOTO	\$140.00
132	RS71c F PHOTO	\$225.00
133	RS73b F PHOTO	\$200.00
134	RS84b VF light crease PHOTO	\$110.00
135	RS88a F-VF	\$14.00
136	RS99c F-VF clipped perfs, creases PHOTO	\$275.00

137	RS100b F short perf PHOTO	\$225.00
138	RS103ia single, F-VF thins PHOTO	\$475.00
139	RS108b F thin spot, light crease	\$140.00
140	RS123c VF small thin PHOTO	\$225.00
141	RS125a F-VF PHOTO	\$250.00
142	RS134a F couple short perfs	\$110.00
143	RS138a VF	\$110.00
144	RS138c mint, F	\$50.00
145	RS142d VF	\$50.00
146	RS148c F	\$90.00
147	RS149pa F	\$45.00
148	RS155c F-VF	\$30.00
149	RS156c F-VF	\$65.00
150	RS157c VF thin	\$100.00
151	RS165b F PHOTO	\$190.00
152	RS168c VF thin	\$150.00
153	RS169d F thin spot	\$100.00
154	RS171d VF thin	\$37.50
155	RS179e F PHOTO	\$400.00
156	RS181d F usual creases	\$125.00
157	RS184b F-VF	\$65.00
158	RS190c F small thin	\$30.00
159	RS193c black h/s cancel, F	\$11.00
160	RS193d vertical pair, F	\$10.00+
161	RS202b VF small faults	\$15.00
162	RS207d F-VF	\$25.00
163	RS212c F	\$125.00
164	RS215b VF light crease PHOTO	\$140.00
165	RS222a cut to shape, F-VF light creases	\$25.00
166	RS223b F-VF	\$110.00
167	RS224d F	\$100.00
168	RS243a F light crease, few short perfs	\$45.00
169	RS249b F	\$35.00
170	RS250d red printed cancel, F-VF	\$75.00
171	RS266b F	\$45.00
172	RS274c F-VF thin spot	\$35.00
173	RS276b F short perf	\$40.00
174	Private Die Perfume Stamps RT2kd VF small faults PHOTO	\$150.00
175	RT24a black G W G h/s, F	\$30.00
176	RT26c F-VF	\$85.00
177	RT27c F-VF	\$15.00
178	RT33b F-VF short perf	\$40.00
179	Private Die Playing Cards Stamps RU4u F-VF	\$125.00
180	RU8a F	\$150.00
181	RU10a F	\$80.00
182	Motor Vehicle Use Tax RV2 mint, F-VF	\$21.00
183	RV3 mint, F-VF	\$15.00
184	RV4 mint, VF	\$17.50
185	RV5 mint, VF	\$17.50
186	RV10 mint, F-VF	\$35.00
187	RV13 mint, F-VF	\$30.00
188	RV17 mint, VF	\$20.00
189	RV24 mint, F-VF	\$80.00
190	RV25 mint, F-VF	\$50.00
191	RV26 mint, VF	\$42.50
192	RV29 mint, F-VF	\$35.00
193	RV35 mint, F-VF	\$42.50
194	RV37 mint, F-VF	\$32.50
195	RV38 mint, F-VF	\$32.50
196	RV39 mint, F-VF	\$32.50
197	RV44 mint, F-VF	\$47.50
198	RV45 mint, VF	\$42.50
199	RV46 mint, F-VF	\$35.00
200	RV50 mint, F-VF	\$25.00
201	RV52 mint, VF	\$20.00
202	RV53 mint, VF	\$15.00
203	Firearms Transfer Tax RY6 used, VF	\$100.00

### TAXPAIDS - Springer Catalogue Numbers

204	Snuff Specimens TES1 F	\$12.00
205	TES8 F	\$12.50
206	TES9 F	\$12.50
207	TES19 F-VF	\$10.00
208	TES22 VF	\$12.50
209	TES23 F	\$12.50
210	TES36 F-VF PHOTO	\$35.00
211	Tobacco TF156 F creases	\$25.00
212	TF160 F creases	\$7.50
213	TF173A punched remainder, VF	\$12.00
214	TF210C F-VF thin	\$4.00
215	Tobacco Tinfoils Hicks TF3-10 F creases and faults	\$300.00
216	TF32-1 F-VF small faults	\$300.00
217	Paper Tobacco Wrappers PW8A-1 F-VF creases, small faults	\$40.00
218	PW8A-3 unused, VF creases	\$25.00
219	Lock Seals Priestier (V)29D VF creases, light soiling, not listed in Priestier PHOTO	--
220	Revenue Stamped Paper Essays 232 blue green on card, VF	--
221	First Issue Revenue Proofs R3P3 F-VF	\$140.00
222	R17P4 VF	\$100.00
223	Third Issue Revenue Proofs R138P3 F-VF	\$20.00
224	First Issue Revenue Trial Color Proofs R3TC3 black, india on card, VF	\$80.00
225	R16TC5 green on blue bond, VF	\$140.00
226	Second Issue Trial Color Proofs R104TC5 pale blue & black, VF	\$60.00
227	Proprietary Trial Color Proofs RB11TC1 black, india die sunk on 71 x 83 mm card, NBNC imprint, VF PHOTO	\$500.00
228	War Savings Stamps WS3 used, F crease PHOTO	\$650.00
229	Hawaii R3 vertical pair tied to a 1901 Mutual Telephone Co. stock certificate, VF	--
230	R8 tied to an 1898 Mutual Telephone Co. stock certificate, VF	--
231	R9 single and vertical pair on an 1895 Mutual Telephone Co. stock certificate, VF creases affect two stamps	--
232	Puerto Rico RE9 perfin, F	\$12.50
233	RE15 perfin, F	\$75.00
234	RE51 mint, F-VF PHOTO	\$82.50

End of sale, thank you for your bids

## 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.

**Iran Revenue Catalogue** now available. 400 pages in colour. Contact Gordon Brooks, PO Box 396, Station NDG, Montreal, Quebec Canada H4A 3P7. \*1702\*

**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. \*1703\*

**50 different holography** revenues will be sent registered from Indonesia by member #4219 (A. Soesantio), after you send a \$25.00 personal check to Mr Reza, 1474 Presidential Dr, Columbus, OH 43212. \*1704\*

**Canada Supreme Court.** FSC10 VF single face-free punch cancel, very light document crease. van Dam \$1200.00, net \$375.00 (U.S.) FSC11 F-VF, van Dam \$110.00, net \$4000. Douglas H Johnson, 1022 Sixth Avenue SW, Jamestown, ND 58401. <douglashjohnson@hotmail.com> (photocopies available). \*1705\*

**Third Federal Issue 1814-1817 and other U.S.**

**Embossed Revenue Stamped Paper 1791-1869** by W. V. Combs has been published by the ARA. 240 pages in hard covers, this book is the final in a series on the embossed revenues of the United States and is sure to become the reference on the subject for at least the next century. Published at \$27.50 it is available to ARA members for \$23.00 postpaid anywhere. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. \*1706\*

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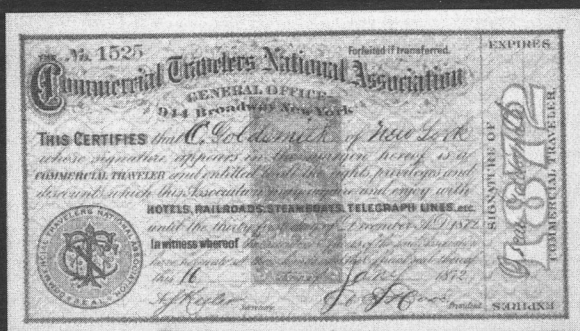
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