

The American Revenuer

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Issued in the 1970s,
this series of Cameroun stamps was unlisted by Duston.
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◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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Whole Number 541

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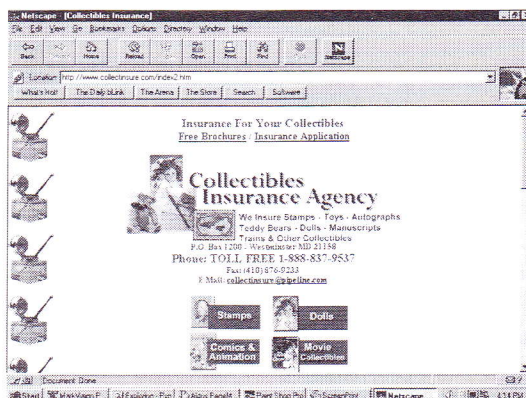
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The Man of Steel pitches savings stamps for Uncle Sam

by John Semeniuk, ARA

Collectors with a sweet tooth for savings stamps and related memorabilia may find the following item appetizing, although it is arguably a bit odd, offbeat and unusual. I say odd, offbeat and unusual, because it is on video, and if that does not qualify as an odd, offbeat and unusual item to add to one's collection, then nothing does.

The item in question is a "lost episode" from the old *Superman* TV series with George Reeves. As for why the episode is lost, it seems that for some reason or other it was never aired at the time it was made, which is to say, in 1954.

The episode is entitled "Stamp Day For Superman," and for collectors with a taste for savings stamps it provides a savory, nostalgic look at the U.S. savings stamp program of the early 1950s, with Superman promoting the virtues of savings in general and of "Treasury savings stamps" in particular.

An advisory statement at the end of the episode reveals that, "This motion picture was donated to the United States Treasury Department as a public service by Superman, Inc."

What more can one ask for? Not only does the episode have entertainment value as such, it has historical value as well. In point of fact, what it is essentially is an honest-to-goodness, semi-official government TV show from nearly half a century ago featuring America's all-time favorite superhero in the role of a pitchman for United States savings stamps.

Together with the pilot episode of a projected *Superboy* series from 1961 which apparently never took wing, "Stamp Day For Superman" is marketed by Video Dimensions under the general title of *Superman: The Lost Episodes*. Both episodes are black and

white, and the tape runs about 50 minutes total.

"Stamp Day For Superman" features a plot with two intermeshing elements. The first element revolves around Clark Kent's plan to do a feature story on the weekly Stamp Day drive at Jimmy Olsen's grade school alma mater.

Threatening to disrupt this plan is the second element of the plot line—namely, Lois Lane's abduction by a petty crook who wants to waste her for fear that she might be able to finger him in a jewel heist.

Not to worry. It is Superman to the rescue—just in the nick of time, of course. And afterwards, still running (flying?) on a super-tight schedule, our superhero manages to squeeze in a guest appearance at the grade school Stamp Day drive.

In his pep talk to the school kids (and to the expected TV audience as well) the Man of Steel holds class on the virtues of buying U.S. savings stamps each and every week.

He concludes his patriotic sales pitch with the following words of encouragement and advice: "And so, boys and girls, be super citizens and have a super future by saving regularly with United States savings stamps at school."

The episode ends off with Clark Kent walking into his office with a "U.S. School Savings Program" stamp album for himself, Lois Lane and Jimmy Olsen. Oh yes, he also has a fourth, extra album, one made out to "Superman." Fade to black. End of episode.

All in all, I have to admit that I found "Stamp Day For Superman" quite interesting from a collector's point of view. Odd, offbeat and unusual it may be, but it fits in rather nicely with the various other collateral items related to savings stamps.

INDYPEX '03 hosts ARA convention

INDYPEX '03 Stamp Collectors Show will be held June 27–29 at the 500 Ball Room of the Indiana Convention Center, 100 South Capital Avenue, Indianapolis. Hours are 10–6 on Friday and Saturday and 10–4 on Sun-

day. INDYPEX is an accredited World Series of Philately show. Grand Award winners are eligible for the annual APS World Series of Philately competition. INDYPEX 2003 will be hosting The American Revenue Asso-

ciation. INDYPEX welcomes all types of exhibits within the new APS scheme of Classes and Divisions. They will have four Classes: Youth, General, One Frame, and NonCompetitive.

Several well-known revenue stamp dealers will be in the bourse including Eric Jackson, Richard Friedberg, Larry Joseph and Frank Bachenheimer. Other dealers usually also bring revenues knowing that many ARA members will be attending the show.

The Show hotel will be at the Comfort Inn Downtown located at 530 S Capital. A special rate is \$109 per night. This is for multi-occupancy Suites. Space is limited and is on a first come first serve basis. You must ask for the Indy Pex block to get this rate. Call 317-631-9000 or write the hotel.

For airport transportation, a service named Indy Connection is recommended. Obtain service at the Ground Transportation area of the airport. Arrangements can be made for return to the airport from the hotel or show.

The ARA will hold their traditional dinner on Friday evening with the social hour

beginning at 7:00 p.m. The dinner is being held at the Rathskeller Restuarant. The meal has a fixed price of \$35 for which you will be able to chose from one of six menu choices at the dinner. Those wishing to attend should reserve their spot with ARA Vice President Eric Scott and make payment before the show. Send checks payable to Eric at The Stamp Shop, 614 Massachusetts Avenue, Indianapolis IN 46204.

The INDYPEX Awards Banquet is held on Saturday evening June 28th. There will be a social hour from when the show closes at 6:00 p.m., and the banquet begins at 7:00 p.m. Ticket prices are \$35 each. Many people go directly from the show to the banquet and informal dress is quite appropriate. The show promise no speeches, no guest speakers and an array of door prizes. Tickets are limited in number and must be ordered in advance as we must give a total three days before the show. Tickets can be picked up at the show Please make your check out to the Indiana Stamp Club and mail to: Randy Marcy, Box 501971, Indianapolis IN 46250.

Atalaya—Summer 2003

The Summer 2003 issue of *Atalaya* continues the successful formula for this now 28 year old cinderella magazine. An article about Jan-Erik Wellerfors, a Stockholm artist, describes and illustrates some of the local post stamps he has designed. "The Auction Report" indicates increasing activity in many European local post stamps many of which are now over 50 years old. Several revenue catalogs by John Barefoot are reviewed.

There are a wide variety of news items about cinderella stamps, as well as locals and revenues.

The best way to get *Atalaya* is to order the current issue along with three back issues for US \$5.00 (bills only, no checks because of high bank charges). They are available from Christer Brunström, Kungsgatan 23, SE-302 45 Halmstad, Sweden.

The Check Collector—January-March 2003

Offerings for revenue stamp collectors in the January-March 2003 issue of *The Check Collector* are thin. Once again Ronald Leshner's exhibit *The Two Cent Revenue Stamped Paper of the Untied States, 1865-1883* appears. This is part nine and will be continued. This portion covers part of the work of the American Phototype Company.

Of value to all collectors of bank checks is the cumulative index for volumes 1-64. (Actually the index covers 16 years of the publi-

cation as this quarterly has no volume/issue number only a sequential issue number. This is issue number 65.) There are many revenue stamp and revenue stamped paper items listed.

The Check Collector is published by the American Society of Check Collectors, Inc. Subscriptions are by membership. For information contact the secretary, Coleman Leifer, Box 577, Garrett Park, MD 20896 or by email <CAL493@aol.com>.

Cal-Rev April meeting

April 10, 2003, was a great Saturday to hold a Cal-Rev meeting at the Easter Seal Facilities in Sacramento. There were 18 members in attendance waiting to talk and show revenue treasurers.

John Wetterling (Author of a ten-volume Chinese revenue catalog) was first to speak he mentioned his radio program about antiques, carried on some 16 stations. He commented about the size of some antique shows and a need for a map or GPS to find your way about.

Ralph Walther told his grandson about duck stamps. His grandson asked, "Why do they exist?" Ralph's answer was "Because the program works." He went on to explain how duck hunting was uncontrolled in the 1930s and devastating to the migrating flocks. He explained about the program, instituted in 1934, to provide funds for establishment of bird sanctuaries and regulate hunting in order to preserve wild ducks for future generations. Ralph mentioned that a hunter was only allowed to buy a single stamp in 1934 and place it on a license which explains the scarcity of multiples of RW1. It was not until 15 days before the expiration of these stamps that the law was changed allowing multiples to be purchased. Ralph then showed a magnificent MNH large multiple of RW1 which included the upper plate block. He also showed a MNH multiple of RW2 also with upper plate number.

Betty Walther brought on the beer, that is a block of four of the 1947 500 barrel beer stamps, punched, she said a hunks and chunks variety and another un-punched example.

Ed Jarvis is continuing the search for Lux-

embourg revenues. Bill Barr brought a set of the 1874 Mexican Contribution Federal revenue proofs, and a large multiple of the 5 pesos from this issue. "Chaz" Nelson showed us various printers' efforts in printing Indian Princely States revenues from exquisitely engraved revenues to mundane rubber hand-stamps.

George Condas talked about the winged Greek Victory documentary stamp. He covered the various values, colors and the its many revenue uses. It was the revenue stamp workhorse because it is the most surcharged/used revenue of the 1912-1922 period. He mentioned that the green Victory 1 drachma with red value is the scarcest.

Al Williams, not yet a member, was introduced as the new printer of the Cal-Rev's first color newsletter. All present approved of this major improvement. Dave Beeby, a long time member, talked about his interest in AMG revenues.

Jerry Lurie talked about COALPEX and the possibility of having a luncheon before our meeting there on June 5. Our ARA representative Don Green talked about his rare medicine revenue and that there was no consensus on its being genuine. Bruce Brunell talked about Argentina and Anson Stout talked about local Indian States revenues, Cow Welfare or Holy Cow stamps.

Our editor Rick Graham announced that he was going back to Stamp Camp again this summer to attend Ron Leshner's symposium on Advanced Revenue Collecting. Hope to see you at our next meeting at WESTPEX Sunday, April 27th at 1:00 p.m.

Joe Ross

The Penny Post—January and April 2003

The Penny Post, published by the Carriers and Locals Society, contains studies of the classical era U.S. private and express company posts and the early U.S. carriers services. While articles about a number of posts appear in each issue, several are of special note, maybe as being more unusual.

The January 2003 issue contains "S. Allen Taylor's 'Forms' Known Colors and Subjects" by John Bowman, Gordon Stimmell and

Larry Lyons. This well known faker would print various groupings of his bogus stamps at one time using a variety of different colors of ink and paper. Twenty-seven of these different forms are identified with a chart showing the different colors and a chart showing the subjects and what form in which they appeared.

Other articles in this issue include "West to East 'Out of the Mail' Delivered by Local

Ron Leshner to conduct course at APS Summer Seminar

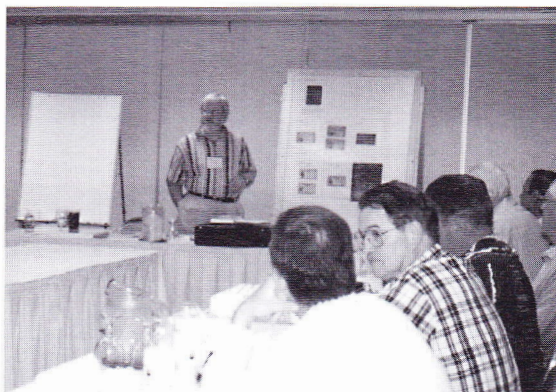
Master new philatelic skills, make new friends, and explore the fascinating world of **Advanced Revenues**—one of five featured courses at this year's APS Summer Seminar on Philately. The weeklong seminar meets Sunday, June 22, through Friday, June 27, at the Atherton Hotel in State College, Pennsylvania.

Back by popular demand, Ron Leshner returns with a program that will help you learn how to identify all U.S. revenue stamps, locate and use sources to understand the background of those stamps, and identify forgeries of first issue revenues, the early proprietary stamps, the match and medicine stamps, and the early narcotic tax stamp provisionals.

Students will select an area of interest and complete a project, such as identifying their stamps, locating tax rate information, producing a brief write-up, and mounting their stamps with the information. Others may choose to develop a protocol for identifying forgeries in their special area.

Major courses meet Monday through Thursday for two hours in the morning and one and one-half hours in the afternoon. In addition to attending Ron's course, students may also join in the morning general sessions and afternoon electives, to learn about other philatelic topics. These sessions may be workshops in specific topics or roundtable discussions involving both instructors and students.

During the week, students also have ac-



cess to the services of the APS Building and the American Philatelic Research Library. Many students visit to search for collectibles among the Society's sales circuits; to research their interests in the library's holdings, or tap into the resources of the APS Reference Library. Other highlights of the seminar include dinners, an auction of student material, a buy-sell-and-trade night, and field trips.

Seminar tuition (\$450 for APS members; \$550 for others) includes a reception and dinner on Sunday, dinner on Monday and Thursday evenings, and morning and afternoon break service. Travel, meal and hotel accommodations are not covered.

To find out more about the APS Summer Seminar on Philately, visit our virtual scrapbook tour at <www.stamps.org>. You may register online, by phone (814-237-3803 ext. 239), or by contacting <kim@stamps.org>.

Posts," a Hussey fake cancel, forgery update, a newly discovered ten cent Stiles Union Despatch, "How the New York Locals and Expresses Delivered Their Products," The Wuesthoff Cancels," and "The Hoogs and Madison Conundrum Part II."

The April 2003 issue features "The Postal History of the U.S. Carrier Service in New Orleans, 1851-1861" by Hubert C. Skinner. Also in this issue, Editor Larry Lyons in "Collecting Areas that Overlap Local Posts" points out that local post collectors often collect revenue stamps. Additionally there are covers with revenue stamps indicating a tax

was paid and revenue stamps with express company cancellations.

Additional articles in this issue cover Harnden's Striding Messenger, East River P.O. forgeries, more on the 10¢ Union Despatch, a Messenkope's puzzle and a U.S. Mail prepaid multiple.

For information about *The Penny Post* and membership in the Carriers and Locals Society write to the Secretary/Treasurer Martin Richardson, Box 1574, Dayton OH 45401-1574 or email at <martinr362@aol.com>. You can also go to the society's website at <www.pennypost.org>.

The Cameroun emblem revenue stamps issues since 1964



Watermark AT64



Watermark AT65



Watermark AT66

by Marty Bratzel and Michael Wright

In 1987–88, Donald Duston published his compendium of revenue stamps issued by former French colonies and the succeeding independent states of sub-Saharan Africa (Duston, 1987). Recognizing the need not only to incorporate new information about older issues but also to catalogue newer issues, Don was preparing a second edition at the time of his passing in 2000.* He had kindly shared a draft of his Cameroun section (1997). Rather than languishing unpublished and therefore unavailable to fellow collectors, we have extended Don's revised draft, incorporating additional information acquired more recently. This report focuses on revenue stamps of Cameroun issued since 1964, specifically since the introduction of stamps with the emblem of Cameroun. Other updates are contemplated for issues prior to 1964, which have the emblem of France.

In preparing this report, one of us (MW) was fortunate to have acquired a large lot of specimen revenue stamps for Cameroun, offered by the Spink auction house, London,



Watermark AGT

U.K., in 2000. The stamps were from the De La Rue archives. The lot consisted of more than 60 sheets or part sheets of 30 different stamps for 4 different revenue purposes. None of the stamps were listed in Duston's catalogue but Don had recorded one in his draft update as having been issued.

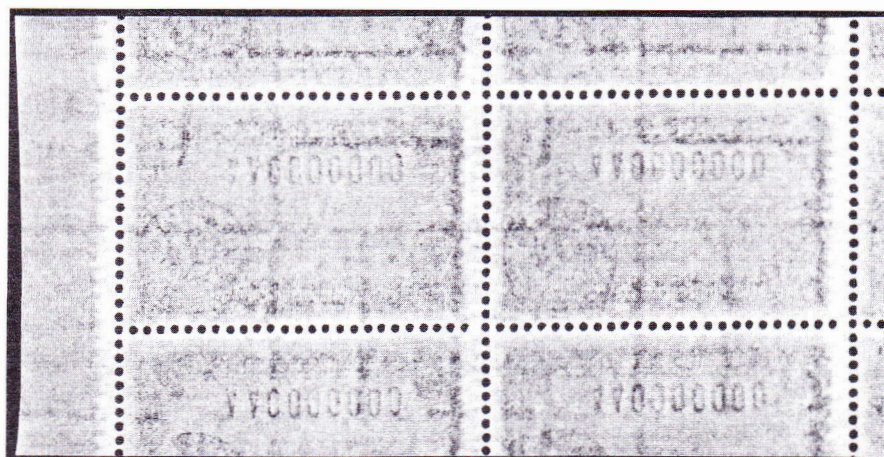
In his catalogue, Duston had reported that Cameroun revenue stamps (other than the emergency wartime issues (Bratzel, 1996)) issued since the late 1930s were on paper watermarked AT (Atelier du Timbre) plus two digits indicating the date that the paper was manufactured. In his update, he noted the watermark AGT (Atelier Générale du Timbre). In examining available stamps issued since 1964, we record five different watermarks—AT64, AT65, AT66, AGT, and

*Don Duston passed away October 31, 2000. The second edition of his catalog for French territories in North Africa and the Middle East was published in 2000 and is available from J. Barefoot and Eric Jackson. However, the authors are not aware of any plans to complete a second edition of Part II, which includes Cameroun.

squares alternately bisected horizontally and vertically with multiple watermarks used for some issues.

The first four watermarks were used by the French government, the last by De La Rue. The change in watermark denoted a shift in the 1980s from Paris to the private sector for the preparation of Cameroun's revenue stamps. The bisected squares watermark was sometimes used by De La Rue for postage stamps. The change in printers also reflected a shift in printing technology, to a combination of recess and lithographic printing.

We describe and illustrate below Cameroun revenue stamps issued since 1964. An "X" denotes the existence of a particular stamp with a particular watermark. All denominations are CFA francs. The colors are given, respectively, for the frame / emblem, the background and the function / denomination. The function and the denomination were applied with one or two printing plates. We also observe different color shades for some stamps as well as



Watermark bisected squares

slightly different lengths for some of the words applied with the duty plate (e.g. timbre fiscal). This may or may not infer multiple printings or press runs. Further, we observe damage to some of the letters comprising the duty plate from which, in theory, it would be possible to plate the position of the stamp in a full sheet. The authors would appreciate information to further update what we present here, especially the opportunity to examine additional stamps.

Timbre Fiscal/Fiscal Stamp

Emblem Inscription: République Fédérale du Cameroun / Federal Republic of Cameroon



Issue date: 1965, 1971 (AGT) and other dates?

Dimensions: Design: 35 x 19 mm

TIMBRE FISCAL: 15 mm

FISCAL STAMP: 14 ½ mm

FRANCS: 13–13 ½ mm

Colors: green / yellow / red

Perforated 13 ½

Duston No.	Denomination	Wmk. AT64	Wmk. AT65	Wmk. AT66	Wmk. AGT
153	5				X ^a
154	10		X		X ^a
155	20				X
156	30				
157	50	X			
(158) ^c	100				

Duston No.	Denomination	Wmk. AT64	Wmk. AT65	Wmk. AT66	Wmk. AGT
159	150 (narrow 5)	X			
160	150 (wide 5)	X ^b			
161	200				X
162	250	X	X		
163	400	X			
164	500	X	X		
165	1,000	X			X
166	2,000			X	
167	5,000			X	

^a TIMBRE FISCAL & FISCAL STAMP 14 mm

^b FRANCS—11 ¾ mm

^c Duston—not reported to have been issued (Duston, 1987)

Duston (1987, 1997) reported that each denomination exists on paper watermarked AT--, but he did not specify the two digits indicating the year of paper manufacture.

Some stamps have a five-digit blue control number printed on the back, others, a five-digit date, e.g. 27.4.65.

Emblem Inscription: Cameroun (for use in East Cameroun)



Issue date: 1965, 1971 (AGT) and other dates?

Dimensions: Design: 34 ½ x 18 ½ mm

TIMBRE: 9 mm

FISCAL: 8 mm

FRANCS: 13–13 ½ mm

Colors: green / light green / black

Perforation 13 ½

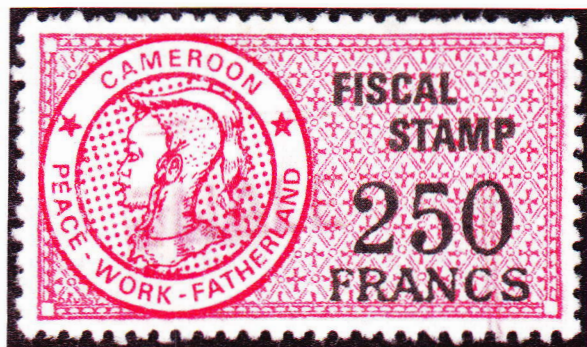
Duston No.	Denomination	Wmk. AT64	Wmk. AT65	Wmk. AT66	Wmk. AGT
168	5				X
169	10				X
170	20				X
171	30				X
172	50	X			
173	100				
174	150 (narrow 5)				X
175	150 (wide 5)	X ^a	X ^a		
176	200	X			X
177	500	X	X	X	
178	1,000	X	X	X	
179	2,000	X		X	
180	5,000			X	

^a FRANCS = 11 ½ mm

Duston (1987, 1997) reported that each denomination (except No. 174) exists on paper watermarked AT--, but he did not specify the two digits indicating the year of paper manufacture.

The denomination and the function—timbre fiscal—were applied with separate printing plates. Some stamps have a five-digit blue control number printed on the back.

Emblem Inscription: Cameroon (for use in West Cameroon)



Issue dates: 1965, 1971 (AGT) and other dates?

Dimensions: Design: 34 ½ x 18 ½ mm

FISCAL: 8 mm

STAMP: 8 ¼ mm

FRANCS: 13–13 ½ mm

Colors: red / rose / black

Perforation 13 ½

Duston No.	Denomination	Wmk. AT64	Wmk. AT65	Wmk. AT66	Wmk. AGT
181	5				X ^a
182	10				X
183	20				X
184	30				X
185	50				X
186	100				
187	150 (narrow 5)				
	150 (wide 5)				
188	200				
189	250		X		
190	500				
191	1,000				X
192	2,000		X		
193	5,000		X		

^a Variety: P in Fiscal Stamp broken = F

Duston (1987, 1997) reported that each denomination exists on paper watermarked AT--, but he did not specify the two digits indicating the year of paper manufacture.

The denomination and the function—fiscal stamp—were applied with separate printing plates. The variety, broken P in Stamp, is shown here.



Emblem Inscription: Cameroun / Cameroon



Issue date: 197– ?

Dimensions: Design: 36 x 22 mm

TIMBRE: 9 mm

FISCAL: 8 mm

STAMP: 7 ½ mm

FRANCS: 11 ½ mm

Colors: dark green / green / black

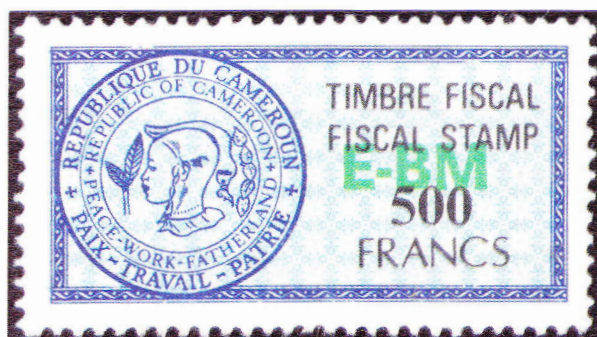
Perforation 13

Unlisted in Duston

Denomination	Wmk. AGT
50	X
250	X
300	X
500	X
1,000	X
2,000	X

On some stamps, the overall dimensions appear to be slightly less than 36 x 22 mm. This may be an artefact of the printing process, such as slight paper shrinkage after printing.

Emblem Inscription: Republique du Cameroun / Republic of Cameroon



Issue date: 1987 ?

Dimensions: Design: 34 x 17 mm

Colors: 50–4,500 francs: blue / light blue / black

5,000–30,000 francs: dark red / yellow / black

Comb perforated 14 ¼ or 14 x 14 ¼

Unlisted in Duston

Denomination	Wmk. Bisected Squares			
	Issued		Specimen	
	Perf. 14 ¼	Perf. 14 x 14 ¼	Perf. 14 ¼	Perf. 14 x 14 ¼
50			X	
100			X	X ^b
200	X ^a			X ^a
250				X
300	X ^a		X	
500	X ^a		X	X ^b
700				X
1,000		X ^a	X	
1,500			X	
2,000	X ^a		X	
2,500			X	

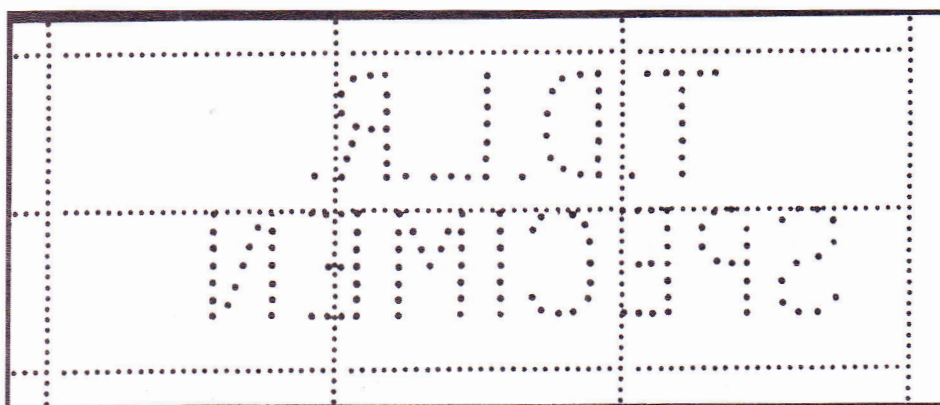
Denomination	Wmk. Bisected Squares			
	Issued		Specimen	
	Perf. 14 1/4	Perf. 14 x 14 1/4	Perf. 14 1/4	Perf. 14 x 14 1/4
3,000				X
4,500			X	
5,000	X		X	
6,000	X		X	
7,500				X
9,000			X	
10,000				X ^b
13,500			X	
20,000				X
24,000			X	
30,000				X

^a Stamps seen only with three control letters and hyphen printed in green on front

^b Stamps exist both with and without the three green control letters and hyphen



Positions 98–100—marginal imprint.



Punched TDLR specimen

The examination of multiple sheets of specimen stamps provides further insight into this issue. Each pane has 100 stamps, arranged 10 x 10, with a black imprint “THOMAS DE LA RUE AND COMPANY LIMITED. MARCH 1987” in the bottom margin below stamps 98 - 100. The two-line punched “T.D.L.R. / SPECIMEN” was irregularly applied

and generally covers six stamps, with the occasional stamp unpunched. Full sheets of the 100 and 10,000 franc specimen stamps have three green control letters printed on each stamp and a corresponding dummy number “B 000000” in the top margin above stamp 10.

The existence of two different perforation



Position 10—green control number

gauges— $14 \frac{1}{4}$ and $14 \times 14 \frac{1}{4}$ —indicates the use of two different machines to perforate the stamps. The perforation $14 \frac{1}{4}$ stamps have 26 holes horizontally, and the perforation $14 \times 14 \frac{1}{4}$ stamps 25 holes.

The stamps are comb perforated, from either left to right or right to left, across the sheet. When perforated from left to right, the left sheet margin is not perforated and the right is. Also, there is a large “perforation” on the right side of each stamp. The “perforation” is actually a gap that results when the head of the comb perforator repositions itself across the sheet. The 100 franc stamp, position 1 in a sheet perforated from the left, shows the unperforated left sheet margin and the large “perforations” on the right side of the stamp.

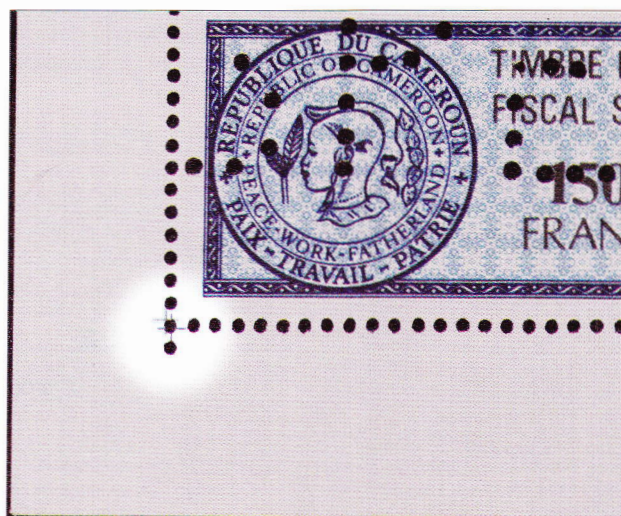


When the sheet is perforated from right to left, the right sheet margin is not perforated, the left is, and the large “perforation” is found on the left side of the stamp. Whether perforated from left or right, the top and bottom margins are not perforated.

On one of the 100 franc sheets, there are three cross hairs at each of the two top corners, one for each color — blue, light blue, and black — but, at

the two bottom corners, there are only single cross hairs in blue. On the 1500 franc sheet, the three cross hairs are at the two bottom corners and the single cross hairs at the top. For other sheets, the cross hairs may be as noted above, or only at the top two corners, or the bottom two, or the left two.

The cross hairs serve two purposes—to confirm color registration and to serve as a benchmark for the perforator head. When the colors are perfectly aligned, the cross hairs are superimposed. When the perforator head is properly positioned, the corner perforation hole is centered on the cross hairs. The cross hairs are shown in the enlargement.



Each sheet has three very small blue circles in the margins although, in some cases, the circles have been partially removed when the sheets were guillotined to size. For example, on the 100 franc sheet, the circles are in the top margin above the vertical perforations between the stamps at positions 5 and 6, in the left margin to the left of position 71, and in the right margin to the right of position 80; there is no circle in the bottom margin. On the 1500 franc sheet, the circles are in the bottom margin below the vertical perforations between



positions 95 and 96, to the left of position 21, and to the right of position 30; there is no circle in the top margin. For the 100 franc stamp, we have a sheet with each array of circles. On all of the 27 sheets (or part sheets) examined for all 22 denominations, only the circles in the top and bottom margins are pierced.

The circles serve two purposes — small pins in the bed of the perforating machine pierce the circle and hold the sheet in place, so that the perforator

head falls accurately in the stamp margins. The circles also serve as guides for guillotining the stamps into panes of 100.

The differences regarding the cross hairs and the small colored circles lead to the question as to the size of the printing plate. It would appear that the plate consisted of two vertical panes of 100 stamps and perhaps more than one pair of panes laterally, depending on the size of the drum on the rotary printing press.

Airport Tax / Taxe Aeroport

Emblem Inscription: *Republique du Cameroun / Republic of Cameroon*



Issue dates: 1993 (?) (Duston, 1997), 1998 (?), and other dates?

Dimensions: Design: 34 x 20 mm

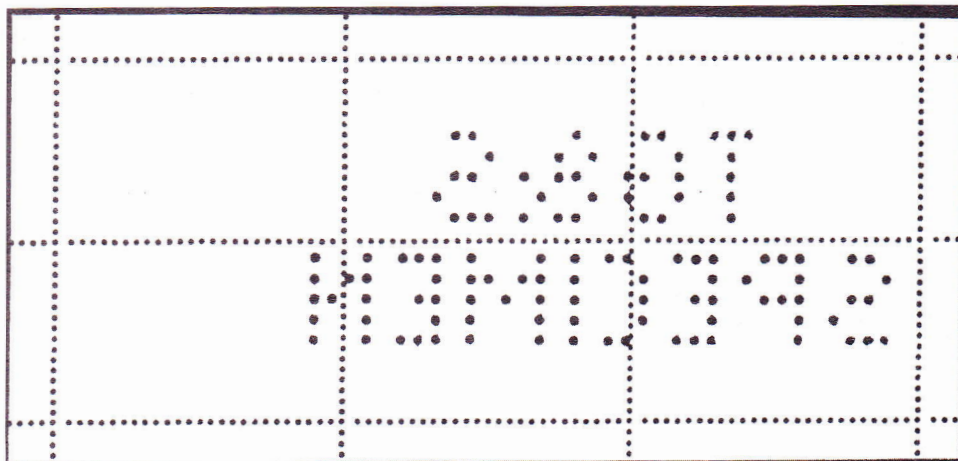
Colors: 500 francs: brown / yellow
burelage / black
5,000 francs: purple / light
purple burelage / black
10,000 francs: red / pink
burelage / black

Comb perforated 14 x 14 1/4

Unlisted in Duston.

Denomination	Wmk. Bisected Issued	Squares Specimen
500	X	
5,000	X	
10,000		X

The burelage covers the entire pane. Each pane of the 10,000 franc specimen stamp has 100 stamps, arranged 10 x 10, with a black imprint "THOMAS DE LA RUE & Co. LTD. JANUARY 1998" in the bottom margin below stamps 98–100. Each stamp in the sheet has a dummy serial number, "AA0000000" in black, repeated in the upper margin above stamp 10. The two-line punched "T G & S



Punched TG & S specimen.



Note the marginal markings on this strip of stamps—the cross hair, the superimposed vertical lines, the pierced red circle and the horizontal red bars.

/ SPECIMEN” was irregularly applied sideways, reading downward, and generally covers six stamps, with the occasional stamp unpunched.

The pane has a single, dark red cross hair in the lower left corner. In addition, a dark red vertical line extends from the sheet margin almost to the

cross hair. The line is superimposed on a shorter, broader pink line. Below stamp 93 is a small, pierced red circle, as well as three horizontal red bars with a vertical crossbar connecting their right ends. There is a mirror image of these markings below stamp 98; the hole is, however, unpierced.

Timbre Communal / Communal Stamp

Emblem Inscription: Cameroun



Issue dates: 1965, 1971 (AGT) and other dates?

Dimensions: Design: 34 ½ x 18 ½ mm

TIMBRE: 9 mm

COMMUNAL: 14 ½ mm

FRANCS: 13–13 ½ mm

Colors: purple / violet / black

Perforated 13 ½

Duston No.	Denomination	Wmk. AT64	Wmk. AT65	Wmk. AT66	Wmk. AGT
36	5				
37	10				
38	20			X	X
39	40				
40	50	X			X
41	80				
42	100				X

Duston (1987, 1997) reported that each denomination exists on paper watermarked AT--, but he did not specify the two digits indicating the year of

paper manufacture.

The denomination and the function—timbre communal—were applied with separate printing plates.

Emblem Inscription: Cameroun / Cameroon



Issue date: 197- ?

Dimensions: Design: 36 x 22 mm
TIMBRE: 7 ½ mm
COMMUNAL: 12 mm
STAMP: 7 mm
FRANCS: 10 mm

Colors: dark red / red / black
Perforated 13
Unlisted in Duston.

Denomination	Wmk. AGT
100	X

Emblem Inscription: Republique du Cameroun / Republic of Cameroon



Issue date: 1997?

Dimensions: Design: 34 x 20 mm
Colors: dark green / pink burelage / black
Comb perforated 14 x 14 ¼
Unlisted in Duston.

Denomination	Wmk. Bisected Issued	Squares Specimen
200		X

The burelage covers the entire pane. Each pane has 100 stamps, arranged 10 x 10, with a black imprint "THOMAS DE LA RUE & Co. LTD. FEBRUARY 1997" in the bottom margin below stamps 99 - 100. Each stamp in the sheet has a dummy serial number, "AA00000000" in black, repeated in the upper margin above stamp 10. The two-line punched "T G & S / SPECIMEN" was irregularly

applied and generally covers six stamps, with the occasional stamp unpunched.

A dark green cross hair is in the upper left corner, as is a dark green vertical line, superimposed on a shorter, broader pink line. There are no small colored circles or other marginal markings. However, these could have been cut off when the panes were guillotined.

Radio and Television Licence

Emblem Inscription: Republique du Cameroun / Republic of Cameroon

Issue date: ?

Dimensions: Design: 34 x 17 mm
Colors: dark green / light yellow / black
Comb perforation 14 ¼
Unlisted in Duston.



Denomination	Wmk. Bisected Squares Issued	Specimen
100		X
200		X
300		X
500		X
1,000		X
5,000		X

The stylized “C” sweeps around the letters “rtv” which are, respectively, in the national colours of green, red, and yellow. The green is created by the mixture of cyan (blue) and yellow.

Each pane has 100 stamps, arranged 10 x 10, with a black imprint “DE LA RUE” in the bottom margin below stamp 100. A dummy sheet number “00000” is printed in black above stamp 10. The two-line punched “T.D.L.R. / SPECIMEN” was irregularly applied and generally covers six stamps, with the occasional stamp unpunched.

There are five colored cross hairs in each of the four corners of the sheet—magenta, cyan, yellow, dark green, and black; these closely correspond to the corner perforation hole of the respective stamp.

Three vertical lines—magenta, cyan, and yellow—extend from either the lower right or upper right corner grouping of cross hairs to the sheet margin.

Dark green circles are found in two arrays. The first array has a pierced circle in the top margin, centered above the perforations between stamps 5 and 6, and unpierced circles to the left of stamp 71 and to the right of stamp 80. In the second array, the pierced circle is in the bottom margin, centered below the perforations between stamps 95 and 96, and unpierced circles to the left of stamp 21 and to the right of stamp 30. As for the 1987 timbre fiscal stamps, for the 200 and 500 franc denominations of the rtv stamps, we have partial sheets with each array of circles.

Packing Label

The Spink auction material also contained a package label, illustrated below.

CAMEROUN	
FISCAL STAMPS (COMMUNAL STAMPS)	
Value: 200 FRANCS	Quantity: 1100
Sheets No. AA00000000	No. AA00000000
Stamps No. AA00000000	No. AA00000000
1st. Count.	
Date 06-06-97	2nd. Count.

Additional information, especially whether the specimen stamps were issued and, if so, when is welcome. We would also welcome the opportunity to collaborate on further investigations of Cameroun revenue stamps issued prior to 1964. Please address correspondence to:

Dr. M.P. Bratzel, Jr.
1233 Virginia Avenue
Windsor, Ontario N8S 2Z1
CANADA

References

- Bratzel, M.P., Jr. *The Wartime Revenue Stamps of Cameroun—A Critical Examination*. MPB Canada, 1996. 47 pp. ISBN 0-9694026-2-7.
- Duston, D. L. (ed.) *French Colonies Revenues (and Former Colonies Now Independent). Part II. Sub-Sahara African Colonies*. Spon-

International travel from Haiti in the 1980s and the Carte de Citoyennité

by Gerald L. Boarino, ARA

On April 8, 1983, President Jean-Claude "Baby Doc" Duvalier (1971–1986) decreed the creation of the *Carte de Citoyennité*, yet another unique tax stamp in the annals of Haitian tax history. This law was meant to be a two-part one, whereby anyone intending to travel abroad would avail himself first of a citizenship card. This was for all intents and purposes an identity card that was designed to be carried in a wallet or purse. With this in hand, he/she would report to the Bureau des Contributions to purchase a decal-like card for his passport, also called *Carte de Citoyennité*.

By contrast, earlier in the 19th century, one merely took photos and appropriate identification to a Justice of the Peace, who, having established the identity of the person would then write a statement on revenue paper declaring that the bearer of the document was who he/she said and was born in Haiti, etc. This was then taken to the appropriate Ministry where a passport was issued.

While *Le Moniteur*, Haiti's official government weekly gazette, reported on changes in laws regarding identity cards in issues of 1937, 1940, 1971, 1978, 1981, etc., to this writer's knowledge, it never did so on a law decreeing the creation of a citizenship card. This two-step *Carte de Citoyennité* appears to have been unique to Jean-Claude's genius.

These were the items needed to obtain a citizenship card. One had to show: 1. Birth Certificate; 2. Identity Card; 3. four black and whites and two color photos of type used for Citizenship cards; 4. Marriage Certificate, if a married woman; 5. Death Certificate of husband, if widow; 6. Proper parental permission to travel for a minor; and 7. Naturalization papers for naturalized citizen, etc.



These cards were valid for five years. In Figure 1 we see two laminated examples. The photo side shows the daughter of a Haitian friend. The elaborate back is of a card issued to her mother. The amount paid for this type card has not been determined.

Once the Carte de Citoyennité was in hand, the applicant could purchase the decal-like card that would be affixed in the new passport. This Carte de Citoyennité cost 50 gourdes (\$10.00).

Shown as Figure 2 is the short-lived *Carte de Citoyennité* designed for passports. It measures 68 x 51mm and its colors are light

Figure 1. Two laminated Cartes... designed to be carried on person.

Cameroun: concluded

sored by The American Revenue Association. 1987-88.

Duston, D. L. Revised draft section for

Cameroun provided in personal communications dated October 14 and November 6, 1997.

Figure 2. Carte... designed for passport.



orange and blue. Barely perceptible to the naked eye is the modern statue of the Unknown Maroon (located in Port-au-Prince).

Lest the reader think for a moment that the traveler's expenditures ended at this point, there was the matter of the costs for the passport itself. Haiti issued a 32-page passport valid for 1, 2 or 5 years and which could be renewed accordingly, as per Table I.

Yet another cost to be factored in when leaving the country was the *Visa de Sortie* or Exit Visa (also valid for re-entry) that cost 35 gourdes or \$7.00 U.S.

To put the matter in something of an economic perspective, an "adult" U.S. passport in 2002 costs \$55.00 and is valid for 10 years. Our citizens do not need an exit visa, al-

Table I

Cost for passports

Valid for	New cost	Renewal cost
1 year	145 gourdes	100 gourdes
2 years	195 gourdes	150 gourdes
5 years	245 gourdes	200 gourdes

though an entry visa may be required for certain countries (e.g., Eritrea, Ethiopia, Uzbekistan, Egypt etc.). If one were a Haitian traveler in 1983 and were to purchase a citizenship card (50 gourdes), plus a five-year Haitian passport (245 gourdes), and then one *Visa de Sortie* (35 gourdes), the amount would have been 330 gourdes (divided by 5) or \$64.00; and this is not allowing for the unknown cost of the identity-like card. Within a purely Haitian context, when we read that Haiti is and was the poorest country in this Hemisphere, with less than an average yearly income of \$200.00, the costs for the paperwork entailed in international travel at the time was prohibitive for most. And this does not even take into consideration the actual cost of transportation!

While this writer has found nothing specific regarding a date certain for the discontinuation of the sale of the *Carte de Citoyennité*, suffice it to say that it very likely occurred shortly after President Duvalier's ouster in 1986.

Canadian Revenue Newsletter—December 2002 and March 2003

The latest two issues of the *Canadian Revenue Newsletter* feature parts two ("Manufactured Tobacco Stamps and Stamping: 1880-1883") and three ^a"Manufactured Tobacco Stamps and Stamping: 1883-1897") of Christopher Ryan's series "Canada's Stamp Taxation of Tobacco Products: 1864-1974." Well illustrated and thoroughly documented, this series is to be continued and will probably become the definitive work on the subject for some years to come.

The December issue also contains "Corner Folds on Canadian Revenue Stamps" by Leopold Beaudet which covers these freaks primarily on the first three Bill Issues. Nineteen are illustrated and the author traces

many of them through various sales and collections.

The March issue also presents "Fifty-cent Admiral Blocks Paying the Federal Excise Tax on a Stock Transfer" by Christopher Ryan. The illustrated item shows the use of postage stamps to pay the excise tax which was permitted from July 1, 1920, through September 30, 1923, after which excise stamps were required.

The *Canadian Revenue News* is published by the Canadian Revenue Study Group of BNAPS. For information contact the Editor, Christopher Ryan, 569 Jane Street, Toronto, ON Canada M6S 4A3.

The Editor notes...

...that our annual Dropped for Non-Payment of Dues appears in this issue's Secretary's Report. This list is probably the shortest one I have seen since I have been Editor. Please check the list over to see if you or a friend are listed. If you are listed please either send your dues (\$21) to the Secretary immediately or let the Secretary know that you wish to resign; if a friend is listed let them know so they may do the same.

...that at the risk of reverting to what Clive Akerman describes as "skinny mode—24

pages of bits and pieces," this issue finds a wide variety of short items. The readers should know that a supplement of close to 100 pages is planned for publication later this year. Last year we had a 36-page supplement to the ARA fiscal philatelic handbook. We would like to plan a major supplement for next year as well. If you have a manuscript or an idea for a project that would be a little too long for an article but too short to publish as a book, your Editor would be very interested in discussing publication with you.

To the Editor...

Revenue Journal of Great Britain

[This letter was sent to everyone on the mailing list for the Revenue Society of Great Britain. It is repeated here in the event that someone may be interested in helping the society.]

As most of you will be aware, Clive Akerman has held the position of Editor of our Journal since its inception. Unfortunately, all good things must come to an end, and Clive, who has produced 50 issues for us, has requested that we find his successor. Your Committee, whilst recognising the superlative job that Clive has done for us all for so many years, appreciates that to find a "new" Clive, with comparable skills and enthusiasm, is practically impossible.

As a result, the Committee has decided to introduce three separate territorial "Editorial support" sections: Great Britain, British Commonwealth & Rest of the World. Each section will comprise a minimum of three persons who will be responsible for obtaining suitable articles, writing book reviews and generally the gathering of any other pertinent and interesting information. This data would then be sent to the Editor by way of disk, or over the Internet. Society Officers would similarly download their input to the Editor.

The purpose of this letter is to seek your assistance in finding other volunteers who could assist us in this task. Perhaps you could supply a Revenue article, or even one published elsewhere. Maybe you would vol-

unteer to join one of the three territorial sections? Any offers would be gratefully received.

Now I come to the most difficult problem. Is there a Member, or indeed someone else out there who would like to be considered for the Editor's job? A brief job description would be that the successful candidate needs to be computer and internet literate and possess basic knowledge of desk top publishing. It would be the responsibility of the Editor to 'set' the Journal for the printers and then to send this data to them electronically. A reasonable honorarium is also available. The Editor's place of residence is comparatively unimportant, as it is for anyone wishing to join or assist a territorial section. Currently we have Members on our sections living in Europe, America and Australia, so distance is not a problem providing the individual participants can communicate electronically. Are you a potential volunteer? If so, I would be delighted to hear from you.

Revenue collecting is maintaining a strong following but this will only be sustained commensurate with the effort that we as a body contribute to the subject. Exhibiting competitively is an excellent way of promoting Revenues and we are hoping for record entries at London Stampex this September. The deadline for receipt of entries is 11 July and I can send an entry form upon request. To reciprocate your effort in supplying an entry The Society will pay your entry fees. New entrants need only show two frames (32

sheets), others can show three or four frames. I do urge you to please 'have a go' and to really support Revenues with an exhibit — you may be pleasantly surprised with the result!

I hope to hear from you on the contents of this letter or about any other Revenue matter.

Regards, thank you for your Membership support and thank you for reading this far!

David Springbett, Chairman
Revenue Society of Great Britain
The Abbey House
Huntercombe Lanes
Taplow, Berkshire SL6 0PQ, U.K.

Revenue Journal of Great Britain—December 2002 and March 2003

"GB Medicine Tax Stamps—some background" highlights the December 2002 issue of *The Revenue Journal of Great Britain*. R. H. Champion wrote this article several years ago as a chapter in a projected book by the late John Chandler covering the medicine stamps of Great Britain; the book was never completed. The development patent or quack medicines in Britain was quite similar to their development in the U.S. A complete lack of regulation allowed often self-proclaimed doctors to use any ingredients and make any claims without regard to patient safety or to the medicine's effectiveness. In Britain these medicines were taxed from 1783 until 1941 and like in the U.S. those prescribed by a doctor or an apothecary were not taxed. Many of the various types of stamps and some paper collateral are illustrated. Anyone who is interested in the U.S. proprietary stamps will find this article most interesting.

This issue also presents Joe Ross's "Qatar—work in progress" catalog of that country's revenues. Additionally Giles du Boulay illustrates usage of "Danzig—Police Administration Fee Stamps" and Peter Mansfield presents some information about the "New Zealand 'Theed'" stamps which

were closely copied from those in use in Great Britain.

For a short time during World War II, Thailand occupied a portion of Burma lying north of Thailand. A set of Thai revenue stamps were issued for that area. Alan Cameron in the March 2003 issue relates the story of the "Thai Occupation of Chieng Tung, Burma in World War II and the Thai Revenue Stamps Used There." Documents relative to the occupation of this area are quoted and the stamps and usage are discussed and illustrated.

Oscar van der Vliet relates "Netherlands—a ride of taxes" telling of fee stamps that are required to be placed on requests to take a driver's licence exam. Most of that country's citizens are familiar with these stamps.

Peter Mansfield takes a long look at the "GB—Decimal Dark Ages—the QEII Key Types 1971-1983." Key type stamps are those stamps that all share a common background, either in a common color or in different colors. The denomination, the intended use and sometimes even the issuing entity, are then applied in a separate printing. The whole purpose is to cut printing costs. By the time the United Kingdom switched to decimal cur-

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rency in 1971, the use of revenue stamps was declining. By 1985 their use was made redundant although use continued in Northern Ireland courts; the author is unable to determine for how much longer, now no one remembers.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain. Subscription is by membership. For information write to Tony Hall, 57 Brandles Road, Letchworth, Herts SG6 2JA, UK or <rsgb.hall@talk21.com>.

A new book on Danish revenue paper and its history

by Paul A. Nelson, ARA

Claus Rafner has been named as the author of the third in a series of five books on Danish Tax History being published by the Danish Association of Tax and Customs History (Told- og Skattemhistorisk Selskab). The association celebrated its 25th anniversary in 2002, and is publishing the five books on that occasion.

This third volume, which will have its publication date in the autumn of 2004, will have the title of *Enevælde og skattefinansieret stat 1660–1818* (The absolute monarchy and its financing with taxes 1660–1818).

Claus Rafner, who received the degree of cand. mag. at the University of Copenhagen, did his research there into the Danish tax system of the 1600s and 1700s. That degree is the equivalent of the American Master of Arts degree.

There will be about six chapters in this book which stresses tax history, but included will be an illustrated description of the stamped revenue paper issued in Denmark during those years. The first stamped paper series, from 1657, was overlooked in the Poulsen *Catalog of Scandinavian Revenue Stamps, Volume II, Denmark*, which I edited for publication. These earliest stamped papers have not been described in print before, to my knowledge; certainly not for the philatelist. Claus, whose award winning philatelic handbook and catalog on the Danish taxpaid stamps for alcohol and tobacco, published in 1998, is a good choice by the association to do this new book, and revenue philatelists as well as historians should be pleased with the result.

The illustration here is of a receipt from 1658 having a stamp of the first series. The stamp, which is actually a wax seal with a white paper wafer on it, is impressed in the left upper corner of the document. Below is stated the name of the accountant of the

royal treasury keeping the accounts of the “sealed paper.” His name, Thomas Thomison, is either found hand written or, in this case, printed with a kind of rubber stamp. The figure of the seal, which is difficult to see from a photo, is made up of the Danish national coat of arms, that is, three lions on a shield, and below is the year of 1657, referring to the year this duty was introduced. Sealed paper was replaced by stamped paper in 1660, when the next series was introduced.

The first volume was published in October 2002, and the second will be available in late 2003. According to Claus, however, the first two and last two books of the five will have little of interest from a revenue philately point of view.

Each book will be available for DKK 428 plus shipping, and can be ordered now from the Told- og Skattemhistorisk Selskab, Østbanegade 123, DK 2100 København Ø, Denmark. Full information, in the Danish language, about all of these five books is available from <www.zise.dk>.

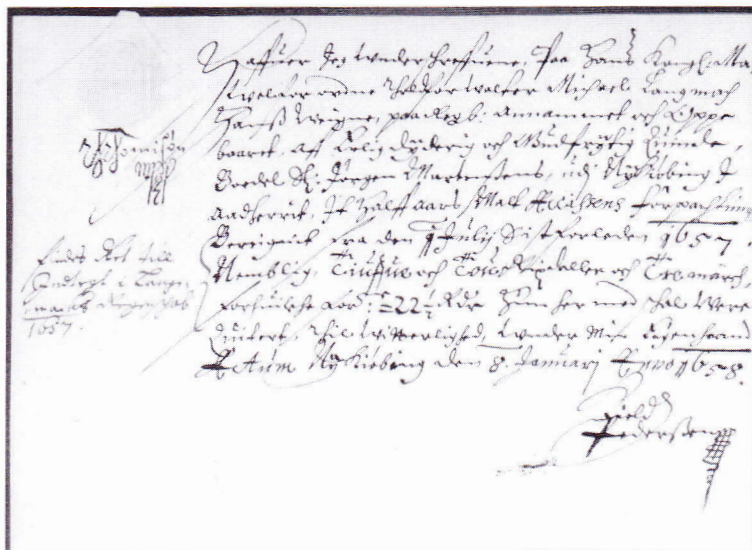


Photo by
Claus Rafner
from the
original in the
National
Archives,
Copenhagen

The American Revenue Association

President's Letter

Our 2004 annual convention is fast approaching. Details will be found elsewhere in this issue. (Ken you can add them here if you wish.)

Please remember to contact VP Rick Scott to make your reservation for the ARA dinner on Friday night. Also, our annual membership meeting will take place at 9:00 a.m. on Saturday morning. I look forward to seeing many of you there.

Philately has lost two great friends. John R. Boker, Jr., of Scarsdale, New York, and Raymond H. Weill of New Orleans, Louisiana. Both passed away in April. Mr. Boker was best known for his collection of German States that was sold in the 1980s. He also formed many other important collections including the U.S. 1847 Issue, Carriers and Locals, and U.S. Precancels. Raymond Weill, together with his brother Roger, were the pre-eminent stamp dealers of the world for many years from their tiny shop on Royal Street in New Orleans. They bought and sold many of the rarest items in philately, some several times over in their careers. Most important, however, was that both Boker and Weill were very supportive of philately behind the scenes, not wanting any credit for

their contributions. Both will be missed.

Three ARA certificates were awarded at the Edmonton (Canada) National 2003 held March 28-30. *The Law Stamps of British Columbia* by Ian McTaggart-Cowan was the Best Revenue Exhibit as well as receiving a gold and the Grand Award. Certificates and ribbons also went to *The Law Stamps of the Yukon* by Ian McTaggart-Cowan along with a gold and to *Canada "C" Series Tobacco Stamps* by Earle Covert along with a vermeil. ARA certificates and ribbons are available to requesting shows from our Awards Chairman, Edward Tricomi (address in the masthead at the beginning of each issue).

The American Revenuer is the most important benefit of your membership in the ARA. However, it is the membership that makes it such a great benefit. Please write that article that you have been thinking about and submit it for publication. If you need some help, contact our editor and he will help you with suggestions.

I look forward to you at Indypex for our convention.

Eric Jackson

50 years ago in *The American Revenuer*

by **Kenneth Trettin, ARA**

The January 1953 issue of *The American Revenuer* announced that "Deats made Honorary Member." They refer to the farmer from Fleming, New Jersey, and author of the "Boston Revenue Book" Hiram E. Deats. Deats became the American Revenue Association's first honorary life member by unanimous decision of the Board of Directors.

A contest to design an ARA insignia was also announced. The purpose was to create a design symbolizing the American Revenue Association, its ideals and purposes. The president, Irv Silverman believed that such a symbol or coat of arms would be almost an essential in an organization of this kind. In what was described as an "elusive" inter-

view he stated, "It is felt that the dynamic and the intellectual which epitomize the characterization of the motivating force of this organization can best be driven home in the philatelic field through the judicious use of some heroic crest of suitable design and appropriate configuration readily capable of being comprehended by the collector and the general public for that which it purports to portray. In this manner can we take our rightful position alongside the elder and the larger, by announcing the pinnacle toward which we strive. In other words, we need an insignia which is simple and understandable by all." The Editor noted that Mr. Silverman wished to add the phrase, "But on the other hand, I may be wrong," until he was re-

50 years/ 76

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.

ANDREAS, TSAGATAKIS 5797. 20, Rue Elisee Reclus, Saint Etienne, F-42000 France. France,France-Colonies.

FULLER, CHARLES 5796. 104 Bob White Circle, Calhoun GA 30701. Proposed by Martin Richardson. United States, US-Wines.

SHOEMAKER, WALTER B. 5795. 226 Foster Street, Apt 28, Lake Providece LA 71254. United States.

Resigned

1593 RUDELL, MARY O

5118 SCHELLDORF, JAMES C

Address changes

AM STAMP CLUB OF GB 2016. Peter Fowke, St. Aubyn's Buungalow, Tiverton, Devon EX16 4JA United Kingdom.

CAMPI, MICHAEL A 1617. 203 Queen Anne's Court, Hagerstown MD 21740.

CARVEL, DICK 5453. 126 Stoudwater Road, Portland ME 04102.

GIROUX, GARY A 5200. 645 Brooks Lane, Caldwell TX 77836.

PINTO, RAFAEL A. 5721. Box 025292, SB 248, Miami FL 33102-5216.

SMITH, DAVID W 5398. Box 64, Tramansburg NY 14886.

Dropped for Non-Payment of Dues

1791 Alevizos George

2016 Am Stamp Club of GB

5702 Anil Suri

1418 Bergman Leif

3632 Black Dr Thomas A

650 Brett George W

4232 Bustillo Lawrence A

3923 Caso Michele

5737 Corriera Joseph

5684 Eakin Paul

5055 Ebner Ralph

5680 Evans Chris

5238 Farnsworth Jim

4766 Field Thomas O

4109 Freeman Arthur P

5687 Freeman Jerry

5718 Gass David A.

5504 Hert Mike

5578 Howrey Arthur

5080 Jaiswal P C

5743 Jolliff Ronald

4644 Jones William M

3320 Kreloff Victor

1021 Krupnikoff Gerald I

5123 Lange William E

2782 Lefkowitz Martin

2765 Lewczak Thomas

5134 Lorenzen W H

2339 Marshall Albert W

3916 McMaster Len

5181 Minton Steve

3789 Ogle Francis E W

4342 Pilutti Emilio

5721 Pinto Rafael A.

5109 Ramanauskas Vytis

4784 Riga Bonnie

1498 Rosamond G M

3594 Salmansohn Rubin

5736 Scaglione George

5571 Shoemaker Forrest

3922 Taafe Ralph R

4527 Thanki I K

5645 Topper Jonathan

1590 Troster John G

4281 Wales Harvey A

3556 Willey Leroy D

5344 Xi-Gao Deng

Best one-frame revenue award at Indypex

We are anticipating a large attendance at our national convention, Indypex 2003. This is the time to see the best revenue exhibits, competing for our Grand Award. This year there will be an award for the Best One-Frame Revenue Exhibit. I urge you all to

show your revenues, they are full of history and are very attractive. if you would like to get started in exhibiting try the new One Frame revenue class.

Edward Tricomi
ARA Awards Chairman



THIS SPACE IS FOR
AFFIXING ADDITIONAL
STAMPS.
AFTER CANCELLATION.
AFFIX STAMPS BY PAST-
ING THE TOP PART TO
THIS SPACE AND OVER-
LAPPING THEM.



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

MAIL & INTERNET AUCTION #170

CLOSING DATE: July 15, 2003 at 11:00 pm EDT

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

Bid online on our website 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 R4c three examples plus R7a on a Maine Certificate of Marriage, 1865, F-VF	48.50+
2	R7a on a St. Martins, Brown Co., Ohio receipt to the Ursuline Convent, 1865, VF	12.50+
3	R15c on a Continental Life Insurance Co. receipt, Hartford, Ct., 1870, F-VF	--
4	R15c on a Charter Oak Life Insurance Co. receipt, Hartford, Ct., 1870, VF	--
5	R27b on a Warren Co., Indiana Marriage License and Certificate, 1863, VF	--
6	R27c on a Mutual Benefit Life Insurance Co. certificate of dividends, Newark, N.J., 1866, VF	--
7	R28c on an Adams Co., Illinois Marriage License and Certificate, 1865, VF	25.00+
8	R32a horizontal pair, XF	175.00
9	R32c diagonal bisect on a Southern Pacific Railroad Co., Marshall, Texas, certificate of deposit, 1866, VF	200.00
10	R33a horizontal pair, VF small faults PHOTO	400.00
11	R37a unused, XF light crease PHOTO	500.00
12	R43b on a Bill of Sale of the Schooner Samuel Chase, Nantucket, Mass., 1863, F-VF	--
13	R44c on a Crescent City Oil Co. stock certificate, Venango & Warren Co's., Pa., 1864, VF	--
14	R45a block of four, F-VF small scissor cut between stamps at bottom PHOTO	450.00
15	R56a on a Marshall Co., Illinois summons, 1864, F-VF	55.00+
16	R57b F-VF PSE certificate PHOTO	85.00
17	R63a VF	190.00
18	R63c three examples on mortgage for the canal boat "CN Blip of Clyde," 1866, F-VF	--
19	R65a red h/s cancel, VF pinhole	400.00
20	R66c right frame line double, F-VF	77.50
21	R74a horiz pair, VF tiny ink erosion hole in right stamp	600.00
22	R74c black h/s, F small corner crease, PF certificate PH	250.00
23	R75a horizontal pair, F	200.00
24	R85a SON black h/s, cancel, VF	140.00
25	R86a with R58c & R78a on a warranty deed, Ontonagon Co., Michigan, 1864, F-VF	167.50+
26	R87a F-VF tiny thin spot PHOTO	4,500.00
27	R94a vertical strip of four, VF creases, small tear & faults PHOTO	550.00
28	R98a VF light crease, PF certificate PHOTO	140.00
29	First Issue Revenue Stamps R104 tied by blue h/s to Lucas Bank check, St. Louis, Mo., 1872, VF	--
30	R108 cut cancel, VF	55.00
31	R112 on National Bank of Wilmington and Brandywine stock certificate, Wilmington, De., 1871, VF	--
32	R114 horizontal pair, F-VF PHOTO	175.00
33	R116 foreign entry, design of 70c stamp, cut cancel, F	175.00
34	R122 cut cancel, F-VF PHOTO	110.00
35	R126 cut cancel, F-VF PHOTO	100.00
36	R128 F	150.00
37	R128 horizontal pair, F PHOTO	375.00
38	R129 F-VF PHOTO	400.00
39	Third Issue Revenue Stamps R136 cut cancel, VF	21.00
40	Documentary R152c used, F-VF	32.50
41	R170 mint, F-VF	125.00
42	R174a horizontal pair, imperforate vertically, used, F-VF repaired tear PHOTO	450.00
43	R305A on document with R281, 298, 324, and 333, \$20 with v/c at right, cut cancels, F-VF	485.45
44	R322 mint, F-VF	55.00
45	R560 used, VF	75.00
46	R600 mint, F-VF	42.50
47	R601 mint, VF PHOTO	140.00
48	R604 mint, VF PHOTO	140.00
49	R606 mint, F-VF PHOTO	125.00
50	R644 used, F-VF	18.00
51	R669 used, F-VF	70.00
52	R672 used, VF	65.00
53	R683 used, VF PHOTO	75.00
54	Proprietary RB2b block of four, unused, F-VF PHOTO	110.00+
55	RB5a block of four, used, F-VF PHOTO	675.00
56	RB6a block of four, mint, F-VF PHOTO	275.00+
57	RB11c horizontal pair, mint, VF PHOTO	225.00
58	RB19b used, F-VF small crease, PF certificate PHOTO	300.00
59	Stock Transfer RD67-85 imperforate horizontal pairs, without "SERIES 1940" overprints, complete set, mint, Extremely Fine PHOTO EX	--
60	RD180 mint, VF tiny closed tear at top, PF certificate PH	200.00
61	RD185 staple holes, F PHOTO	300.00
62	RD230 used, VF thin spot, PSE certificate PHOTO	175.00
63	RD257 used, VF crease, PSE certificate PHOTO	100.00
64	RD311 cut cancel, F-VF creased, glue stains, PSE certificate PHOTO	450.00
65	Wines And Cordials RE58 used, VF	45.00
66	RE79 used, VF PHOTO	190.00
67	RE83 used, F-VF PSE certificate PHOTO	85.00

68	RE83A sheet of 100, mint, VF folded vertically at center	75.00
69	RE87 sheet of 100, mint, VF folded vertically at center	600.00
70	RE107B used, top margin trimmed and into tab at right, creased and lightly varnished PHOTO	3,250.00
71	RE148 mint, F-VF tiny thin in top margin, PSE certificate PHOTO	130.00
72	RE178 staple holes, VF	45.00
73	RE179 perfin, F-VF lightly varnished PHOTO	85.00
74	RE185 mint, F-VF light stain, PSE certificate PHOTO	100.00
75	Beer REA5 (5A) mint, VF light crease	250.00
76	REA83 (91) mint, VF	125.00
77	REA178 (198a) mint, XF PHOTO	650.00
78	REA194 (220a) mint, VF PHOTO	200.00
79	REA196 (222a) mint, VF PHOTO	3,200.00
80	Silver Tax RG67 mint, F-VF	45.00
81	RG69 mint, VF	92.50
82	RG129 used, F-VF PHOTO	525.00
83	Tax Exempt Potatoes RI14a provisional booklet of 24, purple on pink cover, VF	35.00
84	RI14a definitive booklet of 96, black on buff cover, VF	100.00
85	RI18a provisional booklet of 24, purple on pink cover, VF	50.00
86	Narcotic Tax RJA62b mint, VF	25.00+
87	RJA74b wide margins, used, F-VF small faults	10.00
88	RJA97b used, VF creases	20.00
89	RJA105 mint, VF PHOTO	100.00
90	Customs Fee RL6 used, VF	30.00
91	RL8 used, F-VF	90.00
92	Embossed Revenue Stamped Paper RM3 clear strike on a 1757 warrant, F-VF	200.00
93	RM128 sharp strike on an 1800 estate inventory, VF small paper flaws	80.00
94	RM165 sharp strike on a 1799 New Berne promissory note, VF	--
95	RM181 sharp strike on an 1800 Philadelphia promissory note, fold affects stamp, VF	75.00
96	RM240 sharp strike on an 1800 promissory note, usual pinhole in stamp, F-VF	15.00
97	RM266b sharp strike on an 1802 Philadelphia, Pa. promissory note, fold affects stamp, F-VF	50.00
98	RM511 clear strike on a 1799 import certificate for one pipe of brandy, VF small sealed tear	22.50
99	Revenue Stamped Paper RN-B2 New York, N.Y. National Bank of North America, Dakin, Olcott & Co. check. 1866, VF	30.00
100	RN-B3 New York, N.Y. National Citizens Bank, W.A. Ransom & Co. check. 1866, F-VF	15.00
101	RN-B6 New York, N.Y. National Bank of the Republic check. Unused, cut cancel at lower right & purple ms. on face, F-VF	110.00
102	RN-B6 New York, N.Y. Marine National Bank, Jas. F. Wenman check. 1868, VF	15.00
103	RN-B6 New York, N.Y. National Park Bank, Marsh & Co., check. 1867, VF	15.00
104	RN-B10 New York, N.Y. Marine National Bank, H. J. Cullen, Jr. check. Unused, two punch holes in signature line, F-VF small faults at left	100.00
105	RN-B13 New York, N.Y. American Exchange National Bank, W. A. Ransom & Co. check. 1866, Used, VF	40.00
106	RN-B23 New York, N.Y. Lathrop, Ludington & Co. receipt. 1867, F stained	900.00
107	RN-C16 Cleveland, Oh. W. A. Fisher & Co. receipt. 1870, F small faults	350.00
108	RN-D1 Carmel, N.Y. Rhode Island Union Bank draft. Corlies, Macy & Co. Specimen check. VF small faults	--
109	RN-F1 San Francisco, Calif. Bank of California draft. 1876. ABNC engraved, F-VF	--
110	RN-G1 Philadelphia, Pa. Pennsylvania Rail Road Co. draft. 1880. ABNC engraved, VF	--
111	RN-G1 Brattleboro, Vt. First National Bank of Brattleboro draft. 1879. ABNC engraved, F-VF	--
112	RN-H3b spectacular double impression of stamp. Philadelphia, Pa. Philadelphia National Bank check. 1875. F-VF sealed tear at top right	600.00
113	RN-H3e Philadelphia, Pa. Hood, Bonbright & Co. receipt. 1868. F-VF small faults	600.00
114	RN-J11 Philadelphia, Pa. Commercial National Bank check. Unused, F-VF	60.00
115	RN-K5 Huntingdon, Pa. First National Bank check. Unused, F-VF	175.00
116	RN-K5 Lexington, Va. Bank of Lexington, J. D. Davidson check. 1880, F-VF	125.00
117	RN-N3a New York, N.Y. Hanover National Bank, James Sutton & Co. check. Unused, VF	300.00
118	RN-P5 New York, N.Y. Chicago, Rock Island and Pacific Rail Road Co. agreement. 1867. Printed in red, VF	40.00
119	RN-Q1 Erie Railway Co. bill of lading. Unused, F-VF 1/2" cut away at left	175.00
120	RN-R3 New York, N.Y. Liverpool & London and Globe Insurance Co. premium receipt. 1867. F small faults including some paper loss at right	500.00

121	RN-R6 Westfield, Oh. Ohio Farmers Insurance Company policy. 1871. VF small nicks in right margin	400.00
122	RN-T4 Boston and Albany Rail Road Co. stock certificate. 1868. F-VF small faults	75.00
123	RN-T4 Boston and Worcester Rail-Road Corp. stock certificate. 1867, F	75.00
124	RN-U1 Chicago & South Western Railway Co. stock certificate. Unused, VF	35.00
125	RN-U1 Dayton & Michigan Railroad Co. stock certificate. 1874, VF	35.00
126	RN-U2 Philadelphia & Reading Rail Road Co. stock certificate. Unused, VF	45.00
127	RN-V2 Atlanta Improvement Co. \$500 bond. 1871. F small faults, archival tape repairs	750.00
128	RN-X5 Danville, Ill. American Express Co. bill of lading. Unused, VF	65.00
129	Private Die Match Stamps RO7d F	17.50
130	RO62c F-VF	20.00
131	RO68a F pinhole	125.00
132	RO94c VF light crease, thin spot	135.00
133	RO113c F-VF thin spot experimental	175.00
134	RO120d F	100.00
135	Private Die Medicine Stamps RS14d unused, VF	75.00
136	RS66a F	80.00
137	RS144d F light crease	550.00
138	RS150c double transfer at top, F-VF	55.00
139	RS153a F light creases and stain, thin	1,750.00
140	RS155b horizontal pair, F-VF small faults	16.00+
141	RS165b F	190.00
142	RS170a double transfer, F-VF short perf	50.00
143	RS212c F thin spot	125.00
144	RS312 F-VF thin	60.00
145	RS314 F	135.00
146	Private Die Playing Cards Stamps RU8a F thin	150.00
147	RU10a VF thin	80.00
148	Boating Tax RVB1-2 U.S. Coast Guard Presentation Folder containing one sheet of each value, presented to Rep. J. Vaughn Gary. Stamps have been affixed to card. VF	820.00
149	Cigars TC457a mint, VF PHOTO	25.00
150	Snuff TE28 VF thin	3.50
151	TE52P3 VF	--
152	TE98 F-VF small faults	10.00
153	Snuff Specimens TES9 F-VF	12.50
154	TES10 VF	10.00
155	TES11 F-VF	10.00
156	TES13 F-VF	10.00
157	TES19 F	10.00
158	Tobacco TF59 punched remainder, VF	35.00
159	TF415 mint, VF	17.50
160	Tobacco Strips TG65TC3 black, india on card, VF	--
161	TG66TC3 black, india on card, VF	--
162	Hydrometer Labels Series of 1945 in hydrometer, VF	--
163	Cotton Brass Type VI #1 VF	--
164	Cotton Order Specimens IG3S black SPECIMEN overprint, booklet pane of four, F-VF	--
165	Telegraph Stamps 10T1 mint, F-VF short perf PHOTO	150.00
166	10T5 mint, VF PHOTO	140.00
167	12T1 unused, VF	45.00
168	12T1 pane of six, unused, VF	275.00
169	12T1a pane of six, unused, VF	150.00
170	12T2a pane of six, unused, VF	150.00
171	12T2a without overprint, pane of six, unused, VF	150.00
172	12T3 unused, F-VF	80.00
173	12T3 pane of six, unused, VF	525.00
174	12T3a pane of six, unused, VF	150.00
175	12T3a without overprint, pane of six, unused, VF	150.00
176	12T4 unused, F-VF	150.00
177	12T4a pane of six, unused, VF	150.00
178	15T46 mint, VF PHOTO	125.00
179	15T018 booklet pane of four, mint, VF	95.00
180	15T028 mint, VF thin PHOTO	225.00
181	Tropical Radio 1926, 5c red, ABNC Specimen, 00000 control # and security punch, VF PHOTO	--
182	Tropical Radio 1926, 25c green, ABNC Specimen, 00000 control # and security punch, VF PHOTO	--
183	Telegraph Stamp Proofs 12T1P4 pane of six, VF	--
184	12T2P4 pane of six, VF	--
185	12T2P4 without overprint, pane of six, VF	--
186	12T3P4 pane of six, VF	--
187	12T4P4 pane of six, VF	--
188	Telegraph Stamp Trial Color Proofs 1T3TC3 green, VF	--
189	1T7TC3 vermilion, VF	--

Philippines - Warren Catalogue Numbers

190	Giro PI W427B used, F	6.00
191	PI W429B used, F thin	6.00
192	PI W431B used, F small thin	8.00
193	PI W433A used, F faulty	10.00
194	PI W434B used, F small thin	6.00
195	PI W439B used, F small faults	12.00
196	PI W447A used, F-VF crease, pinhole	10.00
197	PI W450A used, F	10.00
198	PI W459A used, F pinholes	10.00
199	PI W480 used, VF thin spot	5.00
200	PI W481 used, VF pinholes	5.00
201	PI W486 used, VF pinholes	6.00
202	PI W489 used, F-VF small thin, short perf	10.00
203	PI W491 used, VF thin spot	7.00
204	PI W494 used, VF corner crease	5.00
205	PI W499 used, VF small faults	7.00
206	Sello PI W366 used, VF	12.50
207	PI W385 used, VF	10.00
208	PI W387a used, VF thin	6.00
209	PI W390 used, VF	3.00
210	PI W397 used, VF creases	2.50
211	Internal Revenue PI W506 used, F-VF small faults	8.00
212	PI W508 used, F	6.00
213	PI W549 used, A, mint, F	10.00
214	PI W593b type A, mint, F	8.00
215	PI W595 used, F-VF	7.50
216	PI W598 used, F	50.00
217	PI W626 used, F-VF	7.50
218	PI W642 used, F straight edge	15.00
219	PI W665A mint, F-VF	10.00
220	PI W666 mint, F-VF	2.50
221	Customs Documentary PI W853 perfin, F-VF crease	6.00
222	Postal Savings Stamps PI W2022A, B & C, vertical strip of three, unused, VF	--

Member's Ads

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USA. Send on a
postal card, one
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20 words plus
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about revenues
or conderellas.
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served, space
available.

Will trade my "state" "Philly" documentary #PD16D for your PD5, 22, 23, 24, 25, 27, 28. Jerry Lurie, Box 5593, Concord, CA 94524 or email <cal-rev1@yahoo.com>. *1709*

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. *1710*

Brazil Revenues Wanted: proofs, essay, State, municipals, documents, cig. stamps. Also MEXICO REVENUES. Will trade: e-mail: <bergstroms@ourmail.com>. Bob Bergstrom, 1711 Driving Park Road, Wheaton, IL 60187

USA.

1711

Wanted: Hong Kong revenues and airport departure slips—any B of E, Victoria, Kings, occupation. Send with price or my offer or email scans: <gpagota@aol.com>. George Olson, 1427 Brookshire Ct, New Brighton, MN 55112. *1712*

Florida Egg Inspection Stamp Collection available for sale/trade. 13 stamps. Total includes 6 larger type issues. I collect Canada Liquor strip stamps. Details: <ellonon@aol.com> (email) or Mark Fionda, 159 Oak Street, Ridgewood, NJ 07450-2508. *1713*

50 years: Vanderhoof death reported/ 72

minded that this was not a legal opinion.

A prize of either five inches of free advertising or \$5 retail value revenues from the stock of John S. Bobo was offered to the winner of the contest. Three judges (C. H. Chappel, Bill Larsen and Keith Forfar) would pick a winner which would be submitted to the membership for approval. Entries were to be submitted by March 31, 1953. In the Sprint 1954 issue it was announced that a design by Nelson J. Lauth of Buffalo had been chosen but it would be a while before cuts would be made.

The February-March 1953 issue broke the news to the society that one of their prominent members had been killed in an auto accident near Bakersfield, California. Mr. E. R. Vanderhoof began dealing in revenue stamps in 19055 and went into it fulltime in 1930. He had also been an active

collector involved in several areas although he had been forced to give up most of his collecting because of failing eyesight.

Elsewhere in this issue was the announcement that the Board of Directors recommended dedicating a special issue of *The American Revenuer* in Vanderhoof's memory. A business reply envelope was included with the issue so that members could contribute to a special fund to make this issue as large as the money would permit. In the end, what has become known as the Vanderhoof Memorial Book was produced. This was a collection of articles in what gives the appearance of having been thrown together from a variety of sources. It is ironic, the Secretary's Report in this same issue listed under new members: "385 Vanderhoof, E. R. ...Collector-Dealer Revenues of the World."

AUCTIONS WITH A DIFFERENCE

Revenues, Documents, Covers

◆ Write for next catalog ◆

H.J.W. Daugherty

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First available at PACIFIC '97 these 3/4 inch red, white and blue cloisonné pins are based on our society's medal designed by members Domenico Facci and Alan Hicks. Available by mail for \$7.50 postpaid. Checks payable to:

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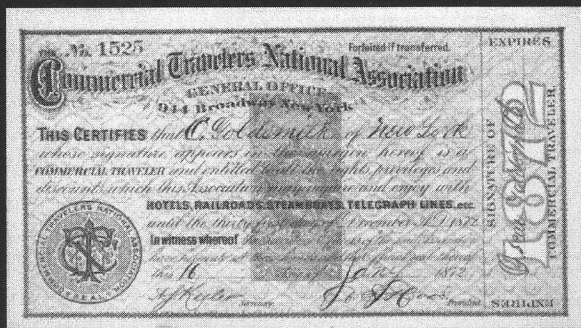
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