

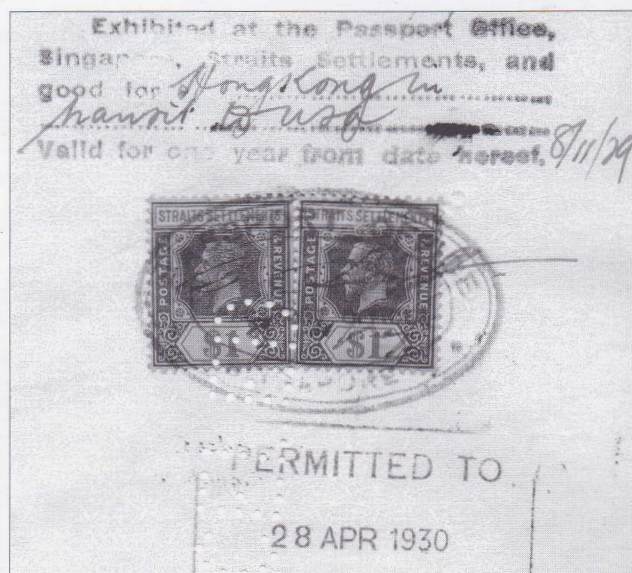


The American Revenuer

IN THIS ISSUE:

An update: Ukrainian taxpays	80
A day in London	85
Haiti's justice fiscal (Timbre Justice)	88
British Commonwealth Passport and visa stamps	93

Straits Settlements stamps
used on a passport. More information,
inside, page 93.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

JULY-AUGUST 2003

Volume 57, Number 4
Whole Number 541

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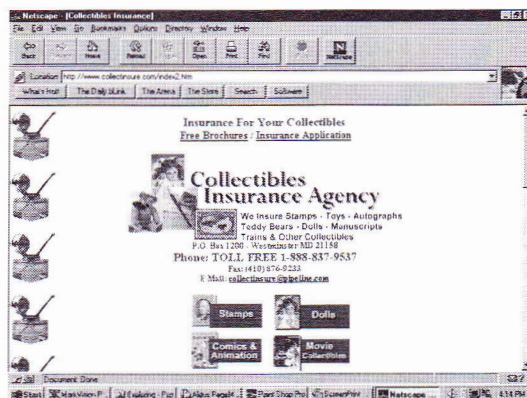
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In this issue:

An update: Ukrainian taxpays	80
<i>John Semeniuk</i>	
R75c booger flaw	84
<i>Scott Troutman</i>	
A day in London: viewing proofs of the	85
"America" dies	
<i>John C. Denison</i>	
Review: Griffenhagen, G., E. Stieb and B. Fisher:	86
A Guide to Pharmacy Museums and Historical Collections in the United States and Canada	
<i>Kenneth Trettin</i>	
Review: Matesen, M. E.: The revenue stamps of the ...	87
State of Utah	
<i>Kenneth Trettin</i>	
Haiti's justice fiscal (Timbre Justice)	88
<i>Gerald L. Boarino</i>	
To the Editor: Iraqi Most Wanted Playing Cards	89
<i>Ron Leshner</i>	
To the Editor: Norway revenue meter proof	89
<i>Paul Nelson</i>	
Cal-Rev at ROMPEX and Walnut Creek	90
<i>Joe Ross</i>	
New York Chapter June meeting	91
<i>Terence Hines</i>	
Review: Revenue Journal of G.B.—June 2003	91
Review: State Revenue News—2nd quarter 2003	92
Icelandic revenue perfin	92
<i>Paul Nelson</i>	
British Commonwealth passport and visa stamps	93
<i>Regis Hoffman</i>	
Review: The Check Collector—April-June 2003	95
Review: Canadian Revenue Newsletter—June 2003 ...	95
50 years ago in The American Revenuer	95
<i>Kenneth Trettin</i>	

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Ukrainian taxpaid

by John Semeniuk, ARA

An article in the November-December 1999 issue of TAR presented a preliminary survey of Ukrainian alcohol and tobacco excise tax stamps (Semeniuk, 1999). Since publication of that article a number of important changes have taken place in the area of Ukrainian taxpaid. While details concerning the pre-1997 vintage stamps continue to remain elusive, the exact opposite is true of the stamps from 1997 on, and this information is presented below.

For example, the tobacco excise stamps illustrated and discussed in 1999 are now obsolete, having been replaced by stamps of a new design. These new issues are discussed below. And a third class of Ukrainian taxpaid revenues, control stamps for audio-video

products, can now also be added to the growing roster of Ukrainian taxpaid.

I would like to express here at the outset my sincere appreciation to Mr. Serhiy Hnip for helping to clarify a number of technical details concerning the date codes and inscriptions found on the stamps.

Alcohol

Where only the domestic category of alcohol excise tax stamps was reported in 1999, three different categories can now be confirmed: 1. Domestic products (Figure 1); 2. Imported products (Figure 2); and 3. Confiscated products (Figure 3). The last category refers to contraband products seized by the government and then offered for sale.

All three categories of stamps share a



Figure 1. Shown is the alcohol excise tax stamp for domestic products. The date code, which is barely visible in the illustration, reads AB/02/3.



Figure 2. The date code on this alcohol excise tax stamp for imported products reads AI/98/3.



Figure 3. The alcohol excise tax stamp for confiscated products has no date code. Note the work "Konfiskat" printed diagonally on both sides of the strip.

number of general features in common. All are of the strip type and of the same size (20 x 159 mm), although the stamps for imported products may measure as much as 168 mm in length. All utilize Cyrillic alphabet inscriptions in the Ukrainian language, and all are intaglio printed on white paper with security fibers.

Also, as can be seen from the illustrations, the main elements of the design and text are essentially the same for all three categories of stamps. Center stage is occupied by a trident, which is the national symbol, and the name of the country ("Ukrayina"). Found to the left and right of the trident, as well as on the far end of each side of the strip, are identical inscriptions and floral scrollwork patterns. In addition, the letters "BMD NBU" (in Cyrillic) appear vertically on the left-hand side only.

These letters designate the printer and stand for "Banknotno-Monetniy Dvir Natsionalnoho Banku Ukrayiny" ("Banknote-Coin Production Facility of the National Bank of Ukraine").

The horizontal designations on both sides of the trident read "Alkoholni Napoyi" ("Alcoholic Beverages"), and the vertical designations on each side of the stamp read "Aktsyzna Marka" ("Excise Stamp"). Of note is the fact that the inscriptions on the left-hand side of the strip are all upside down in relation to the trident.

A framework of two parallel lines extends horizontally from the inner floral patterns towards each end of the strip. These parallel lines are actually formed by a microprint inscription with a repeating designation which reads: "Derzhavna Podatkova Administratsiya Ukrayiny" ("State Tax Administration of Ukraine").

In addition to these common features, each category of alcohol excise tax stamps has its own unique features, and these are as follows:

Domestic

The engraved inscriptions and design elements are printed in dark green on a background of subtle pastel shades of green, yellow and pink. Within the upper portion of the microprint frame on the left-hand side a red-orange control number appears upside down in relation to the trident. Within the lower portion of the microprint frame on the right-hand side a date code appears in a

subtle, diffused shade of red-orange.

Imported

The main color of the excise tax stamp for imported alcohol products is dark blue. The background consists of pastel shades of light blue and light pink. A control number in red-orange appears upside down on the left-hand side. Imprinted on the right-hand side in a subtle shade of red-orange are the date code and the word "Import."

Confiscated

The main color is dark brown on a background of subtle shades of yellow and gray. These stamps have no date code, but a control number in red-orange does appear upside down on the left-hand side. The word "Konfiskat" ("Confiscate") appears diagonally in red-orange on both sides of the strip.

Date Code

A word of explanation about the alphanumeric date code found on these stamps is in order here (and is equally applicable to the tobacco stamps as well).

Reading from left to right the code consists of the following elements: either one or two letters, a slash, two digits, another slash and a single digit from 1 to 4.

The first letter identifies the type of product ("A" for alcohol, "T" for tobacco). In the case of the domestic stamps, a second letter started to appear as part of the date code only in 2001. Thus far, only one such letter has been observed and verified, and this is a Cyrillic "B" (which transliterates into English as a "V"). Being the third letter in the Ukrainian alphabet, this "B" may apparently simply mean that this is subsequent series for that particular category of tax stamp.

In the case of the date codes on the import stamps, the only second letter which has been observed is an "I" and this apparently signifies that the product is imported.

The two digits following the slash mark designate the year of usage. For example, "99" stands for 1999, "00" for 2000, "01" for 2001 and so on. The single digit on the extreme right of the date code signifies the annual quarter in which the product was stamped and put on sale. Thus, "1" signifies the first quarter (January-March), "2" the second quarter (April-June) and so on.



Figure 4.
This obsolete type tobacco excise tax stamp dates from 1999.



Figure 5. This is an example of the now obsolete type of tobacco excise tax stamp for imported products. This one dates from 1999.



Figure 6. The tobacco excise tax stamp for confiscated products has no date code.

A listing of confirmed date codes for the domestic alcohol stamps is provided in Table I, and for the imported stamps in Table II.

Tobacco

The tobacco stamp pictured in Figure 4 is of the now-obsolete type discussed in the article from 1999. At that time only the domestic category was known. Since then two other categories of this type have surfaced, one for imported tobacco products (Figure 5), the other for confiscated products (Figure 6).

Both categories of stamps are the same size (20 x 144 mm) as the domestic stamp. The main color of the imported stamp is dark blue on a background of light blue and violet. The control number and date code appear in red-orange on, respectively, the left and right sides of the stamp. The designation "Import," also in red-orange, appears on both sides of the stamp.

Table I

Domestic alcohol dates

Listed are the verified date codes of the alcoholic excise tax stamps for domestic products. The use of double prefix letters commenced at least with AB/01/2 (but probably with AB/01/1). Note the overlap with the earlier one-letter date code of A/01/2).

A/97/4	AB/01/2
A/99/2	AB/01/3
A/99/3	AB/01/4
A/99/4	AB/02/1
A/00/1	AB/02/2
A/01/1	AB/02/3
A/01/2	
A/01/4	

The main color of the stamp for confiscated tobacco products is brown on a background of reddish brown and dull yellow. This category of stamps has no date code; instead, the word "Konfiskat" appears in red-orange on the right side and a control number, also in red-orange, appears on the left side.

A preliminary listing of confirmed date codes for the domestic category of this

now-obsolete type of tobacco excise stamp was provided in the article from 1999. This listing can now be supplemented by the additional date codes given in Table III.

New Type

The basic design discussed above has been replaced by a somewhat simpler design (Figure 7). The size of this newer type of tobacco excise stamp remains the same (20 x 144 mm) as that of the previous type. The design consists of a trident and the designations "Ukrayina/Aktsyzna Marka/Tiutiunovi/Vyroby" ("Ukraine/Excise Stamp/Tobacco/Products") against the background of a stylized tobacco leaf. Printing is by intaglio on paper embedded with security fibers.

At this time only the domestic category of this new type of tobacco excise tax stamp has been confirmed, although the other two categories (imported and confiscated) may be presumed to exist.

The main color is dark green against a background of subtle pastel shades of green and yellow. A microprint inscription around the stylized leaf reads: "Derzhavna Podatkova Administratsiya Ukrayiny" ("State Tax Administration of Ukraine"). An

Table II

Imported alcohol dates

This listing shows the confirmed date codes of the alcohol excise tax stamps for imported products.

AI/97/1
AI/98/2
AI/98/3
AI/99/2

Table III

Tobacco dates

The date codes listed in the left column are for tobacco excise tax stamps for domestic products. This listing supplements the one accompanying the article from 1999. In each case the date code appears on the right side (R) of the stamp. Listed in the right column are two verified date codes for imported tobacco products.

T/99/1 (R)	TI/99/2
T/99/2 (R)	TI/99/3
T/99/3 (R)	
T/99/4 (R)	
T/00/1 (R)	
T/00/2 (R)	
T/00/3 (R)	

additional security feature incorporated into the design consists of the letter “T” hidden within the engraved fields on both sides of the trident (Figure 8). The control number and date code are both red-orange in color and appear vertically on the right-hand side of the stamp.

Table IV lists the confirmed date codes recorded thus far for this newer type of tobacco excise tax stamp for domestic products. It will be noted that the latest date code for the obsolete design is T/00/3 and the earliest date code for the newer type is T/00/4. These sequential date codes would seem to indicate that the transition between the old design and the new design occurred in the fourth quarter (October-December) of 2000, although the possibility of the existence of an earlier overlapping date code between the two designs cannot as yet be ruled out.

Audio-Video

A third class of taxpaid revenue stamps can now be added to the roster of confirmed Ukrainian tax stamps. This is a “control stamp” for audio-video products (Figure 9). This stamp appears in a vertical format which measures 28 x 18 mm in size. Unlike the alcohol and tobacco excise tax stamps, it is perforated 14 and appears to be self-adhesive, although this last detail needs confirmation.

This audio-video control stamp is light



Figure 7. This is the design of the newer type of tobacco excise tax stamp for domestic products. This one dates from 2002.

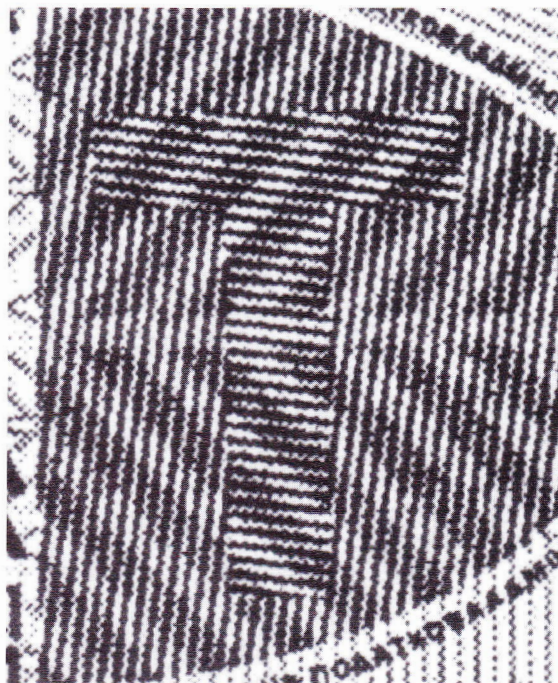


Figure 8. In this enlargement, the hidden “T” can clearly be seen in the engraved area on either side of the trident.

green, olive and turquoise in color. Printing is by offset. The design consists of a light green trident in the center. To the left of this trident a vertical control number appears in red-orange, and to the right of the trident a vertical date code appears in black.

Table IV

New design tobacco dates

The listing of verified date codes for the newer design tobacco excise tax stamps for domestic products is presently still incomplete.

T/00/4
T/01/1
TB/01/4
TB/02/1
TB/02/2
TB/02/3
TB/02/4



Figure 9. An example of the control stamp for audio-video products. A hologram strip can be seen along the bottom portion of the stamp.

The date code on these control stamps differs from that found on the alcohol and tobacco excise tax stamps. It consists of two letters and three digits. In all the examples seen thus far the letters consist of two "A"s one larger and the other smaller.

According to as yet unconfirmed information, the year is designated by the first digit on the left side. Thus, "0" signifies 2000, "1" stands for 2001 and so on. The sig-

nificance of the other two digits is unclear at this time and requires further clarification, as does the significance of the two letters.

An innovation found on this audio-video tax stamp is the use of a bilingual treatment of the country name. The Ukrainian version in Cyrillic ("Ukrayina") appears vertically to the left of the trident, while a Latin alphabet version ("Ukraine") appears vertically to the right of the trident. Both versions are turquoise in color. The designation "Kontrolna Marka" ("Control/Stamp") appears in black below the trident.

Like the alcohol and tobacco excise tax stamps the control stamps also contain microprinting, in this case offset-printed rather than engraved. This feature together with the bland olive color used combine to make the microprinting rather difficult to find, to read, and presumably to counterfeit.

The microprinting repeats the country

name "Ukrayina" in a vertically undulating pattern which is located on both sides of the stamp, between the perforations and, respectively, the control number and the date code.

An additional security feature found on these control stamps is a silver, horizontal hologram strip on the lower part of each stamp. Two types of hologram strips have been observed. Each incorporates the same basic elements, although in different formats. These elements are: the trident, the country name in Cyrillic and Latin alphabets, the designation "kontrolna marka" and the words "audio" and "video." In addition, one of the two types features holographic images of a CD, a miniature TV screen and a video cassette.

Conclusions

A number of aspects of the Ukrainian taxpaid revenues discussed above need further elucidation, such as the significance of certain elements of the date codes. Too, very little information is presently available about the stamps issued prior to 1997. Hopefully, at least some of these shortcomings can be rectified in the near future.

On a final note, it can be reported that new types of alcohol and tobacco excise tax stamps are planned for the summer of 2003.

References

Semeniuk, J. Ukrainian alcohol and tobacco excise tax stamp. *The American Revenuer* 1999 November-December; 53:184-186.

R75c booger flaw



by Scott Troutman, ARA

Shown is an R75c first issue Power of Attorney stamp with an unusual glob of extra color. The result is it looks like Washington has a big booger below his left nostril. I suspect this is not a plate flaw, but rather an extra bit of ink that splattered onto the stamp during the printing processes at Butler and Carpenter.

On the right side of George's face is a white streak coming down by the corner of his right eye. This appears to be an ever so slight pre-printing paper fold. There is a manuscript cancel, very faded, on this stamp which appears to just say "Mathyers," with no date.

On the off chance this is some unnoticed plate flaw, you might check your copies.

A day in London

viewing proofs of the "America" dies



by John C. Denison, ARA

My wife and I spent a holiday in London in December. Cold, damp, windy—London lived up to its reputation. So I decided to take a day, it turned into three days, to follow up my particular revenue interests, namely the embossed British revenues used to carry out the provisions of the 1765 Stamp Act for America, what Adolph Koeppel called "The stamps that caused the American Revolution."

I am not a "big" collector but have several examples all on documents from Canada or cut squares. But Koeppel, in his definitive book, said Somerset House, in London, had proofs of all of the stampings. Thus began my "day in London."

Somerset House, a well known museum, knew little of what I was talking about. But a guard at the door said I might find something at a door on the other side of the building. A closely guarded entrance, it turned out to be a production facility of the Department of Inland Revenue. I was viewed suspiciously but was told I might find information from a cer-

tain Mr. George Ives, who worked at Bush House. Bush House has replaced Somerset House as "the Stamp Office" and is the one place in London where an individual can bring documents (wills, deeds, stock transfers, etc.) to receive the proper revenue stamps upon payment of the tax.

Mr. Ives did indeed know what I wanted and said they could probably be found in the Philatelic Collections of the British Museum. He was partly correct because several years ago the Library holdings and the Philatelic Collection were moved from the British Museum to The British Library, a newly built building at 96 Euston Road, London. I was told to contact a Mr. David R. Beech who turned out to be the Head of the Philatelic Collections, the philatelic holdings of the British people. This is arguably the largest such collection in the world. Of particular interest to Americans is the Tapling collection featuring specimens of all of the early US postal issues.

Mr. Beech could not have been more accommodating. I asked about the "America"

Photos of the British Library's proof impressions of the £10 America die, original and altered. Photos: The British Library.

stamps and he immediately said he would be delighted to make an appointment for me to see whatever they had in their archives. We set a morning appointment two days later. I was to report to the ground floor to apply for a "reading pass," which would give me access to most reading material in the Library. But in addition he arranged a special pass for me to visit the philatelic archives.

David Beech's colleague, Rod Vousden, then escorted me through several locked doors into the philatelic collections. A large area filled with volumes of stamps, proofs and material from their vast collection and also an extensive library of philatelic literature, equally as formidable as ours at State College, Pennsylvania. A smaller room, with tables, had been prepared for me on which were the Board of Stamping Department Archive List 1, volume 2 America and List 1, volume 3 America of the original die proof sheets of all the "America" stamps. Each volume had a separate page of one of the colorless embossed revenues.

In 1710, and continuing to this day, the Stamp Office started the practice of registering the dies of all issues in four identical sets of Registration Books. Each page was signed by the Commissioner and the engraver. All of the regular issues and the proof for playing cards were there. The first page was of the £10 tax stamp. Currently the highest revenue stamp issued is one million pounds. In addition there was one page of the revenue proof to pay the tax on dice. Koepfel had described this as a small clover leaf-shaped depression. But after 250 years it seemed to me to be little more than a dot. Unique, as none have been found on dice or on wrappers for use in America. From 1711 Great Britain had provided embossed revenues for use on each

one of a pair of dice.

On the table were several Mylar covered, partial sheets, of the printed, colored revenues including the Newspaper and Pamphlets, the Almanac stamps, and the Halifax issues. These were not on pages signed by the Commissioner. I have several examples of these proofs but they are from reproductions made much later.

I was interested in knowing if there were proof sheets of the various overstruck and altered dies of the "Americas." When the Stamp Act was repealed the Stamp Office used the same dies for British use by cutting off the wording "America" from the dies. And yes, there are proof copies of all of these. The so-called "overstruck" stamps would have no proofs as the regular British dies, in use at the time, were merely struck over the impressions on the unused paper returned from America.

An extensive photography section is available for those wanting "copies" of material, with due acknowledgement of the source. Although Koepfel and others have given us photographs or drawings, the digital photographs produced by the Library are vastly superior.

So if you "have a day in London" I highly recommend The Philatelic Collections of the British Library, whatever your special interests in philately. A communication to David Beech will bring an enthusiastic response, but remember he needs advanced notice for any appointment. (David Beech, FRPSL, The British Library, Philatelic Collections, 96 Euston Road, London NW1 2DB. Telephone: 020 7412 7635/6; fax: 020 7412 7780; or Email: <philatelic@bl.uk>. The Library's web site can be found at <www.bl.uk>.)

Literature in Review

A Guide to Pharmacy Museums and Historical Collections in the United States and Canada, by George Griffenhagen, Ernst W. Stieb and Beth D. Fisher (ISBN 0-931292-34-4). 143 + xii pages, 6 x 9 inches, card cover Smyth sewn, illustrated. Published by the American Institute of the History of Pharmacy. Available from the publisher (Rennebohm Hall, 777 Highland Avenue,

Madison, WI 53705-2222) for \$12.00 (\$8.00 to members of the AIHP) plus \$5.00 for shipping and handling.

Earlier this summer while on vacation, my wife and I happened upon the Niagara Apothecary in Niagara-on-the-Lake, Ontario. Yes, this is not fiscal philately in the purest sense, but it is related; it is proprietary stamp collateral purest sense. The

Niagara Apothecary is a lovely store. It opened in this now-restored building in 1869 after having been in several other locations in the town. It closed as an active practice in 1964 having changed little since 1869.

They had several items for sale including picture post cards, Murray & Lanman's Florida Water (complete with a new version of the Lanman & Kemp facsimile label neck band printed on foil paper) and the book being reviewed. What a surprise to find this book written by someone I know as a philatelist. Another well-known philatelist, Ann Trigg, is listed in the book as the director of the School of Pharmacy Museum in Buffalo.

Museums are listed by state or province and city. A short monograph for each includes a description of the museum, days and hours of operation, admission and phone or e-mail contact information. Many listings include a photograph. These museums are widely varied in their size and the period of their contents. They offer an excellent opportunity to see the products on which proprietary stamps were used.

I was unable to find this book from Internet book vendors. Upon learning that I wished to review the book, George got me in contact with the publisher, the American In-

stitute of the History of Pharmacy, of which he serves as a member of their Board. Well, this isn't the only book they publish that would be of interest to revenue stamp collectors; it also isn't the only book they have published written by George Griffenhagen. Several others would include *History of Drug Containers and Their Labels* (Griffenhagen and Bogard), *Pharmacy in Philately Album* (Griffenhagen), "*Let Us Sing of Lydia Pinkham*" and *Other Proprietary Medicines*, *Old English Patent Medicines in America* (Griffenhagen and Young) as well as many other titles including books, reprints, post cards, calendars and slide shows.

Write to the AIHP and ask for their current publications catalog or better still, go to their website <www.aihp.org> where you will find all of the publications listed for sale and a host of other interesting pages including one complete slide show you can view about drugstore trade cards.

Members in the AIHP receive a 40% discount on the purchase of publications. Dues are \$50 per year and include a subscription to their magazine. If you are buying several books you could easily save in excess of a year's dues.

Kenneth Trettin

The revenue stamps of the State of Utah by Mack E. Matesen. 55 + v pages, 8.5 x 11 inches, punched in three-ring binder, illustrated, priced. Published by and available from the author (Box 304, Lynnwood, WA 98046-0304 <mnret@sprynet.com>). Color edition lists for \$44.95 (\$30 to ARA members) and a standard black and white edition for \$22.95 (\$14 to ARA members).

Excellent reproduced by laser and ink-jet printer, this catalog is printed on one side of heavy paper. The listings are in a standard philatelic catalog layout complete with illustration number references for each listing (no randomly placed illustrations with the user forced to guess which illustration goes with which listing).

Listings include the more traditional adhesives (cigarette, beer, oleomargarine, trading tax (on trading stamps) and illegal drugs), the fish and game stamps and the not so traditional (cab card identification (bingo stamps), beer labels with tax medallions,

beer caps, Liquor Commission control labels and liquor seals).

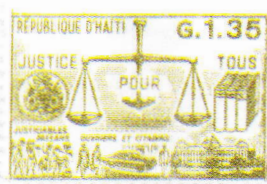
Basic background information and references for more information are included with each section and where appropriate within the listings. The information includes tax rates, enabling legislation and information about the printers and use of the stamps.

A large section is devoted to "Beer labels with incorporated tax medallions." These were included in early Utah revenue catalogs by Green and Rordame (1937) and by Cabot (1940). These listings were dropped by Hubbard when the 1960 series of state revenue catalogs were published.

All listings are priced but in spite of the author's knowledge of the area, he admits that attempting to price state revenues is at best, what Scott Troutman calls "a black art." This catalog could serve well as a model for other state revenue catalogs.

Kenneth Trettin

Haiti's justice fiscal (Timbre Justice)



by Gerald L. Boarino,
ARA

One of the many new taxes instituted by President François "Papa Doc" Duvalier (1957–1971) was the so-called Justice Fiscal.

The enacting law was signed January 25, 1968. This new adhesive was intended to be placed on documents that were somehow judicially related and to supplement any existing judicial tax.

The denominations of the issue are 10 centimes (light gray), 20 centimes (light blue), 35 centimes (light orange), 70 centimes (light red), 1,35 gourdes (olive), and 2 gourdes (light magenta). Of local creation, the printing was likely executed by the Presses Nationales d'Haiti (Port-au-Prince, Haiti). The denominations are found on both water-

marked and unwatermarked paper and all have rough perforations.

There are two design types to be noted, with both measuring 34 x 23 mm. In the first, we observe the presence of the megalomaniac "Papa Doc." For example, his hand holds up the scales of justice, his vignette appears to the left, and on the three volumes shown one finds his name on the spine of each. Almost as an after-

thought we find scenes of Haitian life at the bottom.

Sometime in the late 1980s, after the fall of Jean-Claude "Baby Doc" Duvalier (1971–1986), radical design surgery was performed on this fiscal. The altered patient is devoid of any of the vestiges of Duvalierism. Indeed, where "Papa Doc's" vignette once appeared there has been substituted the Haitian coat of arms. Aside from this, the denominations and colors (in some cases slightly darker) are essentially the same.

The December 18, 1978, issue of *Le Moniteur* provides the reader with the tariff (contents slightly abbreviated by the author) shown in the table.

Examples of the 1,35 gourde fiscal from the Duvalier and post-Duvalier periods are shown here.

The large piece above was cut from the

Summary of Justice taxes

Amount of Justice Fiscal	Nature of Documents
10 centimes	All correspondence and documents to and from a Justice of the Peace, etc.
20 centimes	All correspondence and documents to and from Court Magistrates, Examining Magistrates, heads of Ministries, etc.
20 centimes	On court award of damages of less than 250 gourdes (U.S. \$50.00)
35 centimes	All correspondence and documents to and from the Head of Appeals Court, etc.
70 centimes	All correspondence and documents to and from President of Supreme Court, plus decrees from his office
1,35 gourdes	To be placed on certificates for death, birth, marriage, etc.
2,00 gourdes	On court award of damages in excess of 250 gourdes.

right corner of a death certificate. At the document's left corner was found the imprinted indicium of a tax stamp, probably in the amount of 1 gourde. This item was obtained from the parish priest at Anse-à-Galets, Haiti, who could not give me the entire document. The reason is as follows: when one is buried in the Catholic Church in Haiti, the parish priest is required to keep the death certificate in the parish archives, —especially that part that contains critical data regarding the deceased. For purposes of comparison, the “altered” fiscal stamp of the same denomination is shown.

When “Baby Doc” was forced from office in 1986, the military junta that began to rule proceeded to rescind nearly all the special taxes instituted by the Duvaliers, including the one under consideration. While it was officially rescinded on November 10, 1988, the author has a document consisting of an imprinted 1-gourde birth certificate with the 1,35 gourde Justice stamp affixed, for a total tax of 2,35 gourdes. However, it should be noted that this adhesive is one from the post-Duvalier issue. The document is dated December 28, 1998. No later documents with this fiscal have been observed by the author.

To the Editor...

Iraqi Most Wanted Playing Cards

I just ordered two decks of playing cards, the Iraqi Most Wanted, from Books A Million <www.bamm.com>. When they arrived I was pleasantly surprised to find the current 10¢ Alabama playing card revenue stamp on the package. It is a great addition to my collection of “on cover” revenues.

Ron Leshner

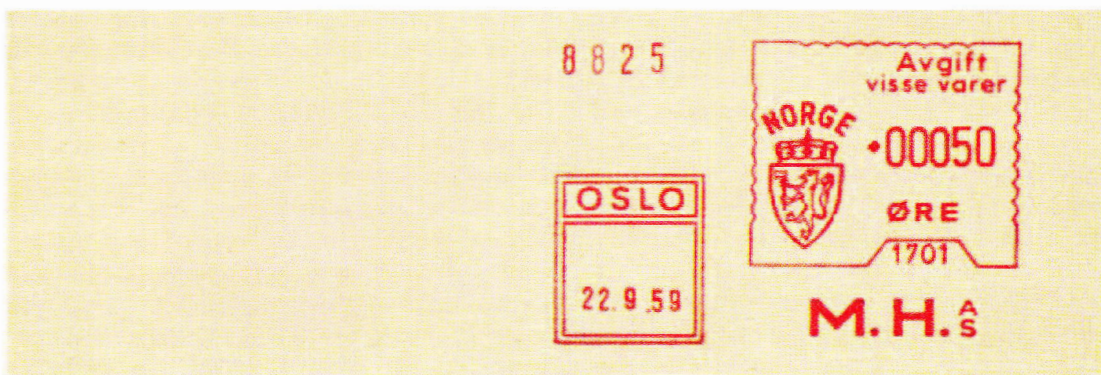
[These cards are widely available but in other states do not carry the Alabama tax stamp. Books A Million is headquartered in Birmingham, KT]



Norway revenue meter proof

“Norway meter stamp proof card 2. Perfect impression of this UPU meter stamp proof on card stock. This is not a postage meter stamp, might be for revenue or railroad use. Francotyp Type. See scan”

This is the description of an eBay lot today. The seller was joel5215@aol.com but I



don't know him at all. His \$9.99 price is a bit too high for my blood for this item. His scan is shown here.

Avgift, of course, is tax. This is a revenue

meter proof, not a railroad meter. I have not seen this in actual use, but that's not saying much!

Paul Nelson

Cal-Rev at ROMPEX and Walnut Creek

A few hearty members of Cal-Rev ventured to Denver Colorado for the Rocky Mountain Stamp Show (ROMPEX) May 16-18, 2003. It was the second year with a new name but the 54th consecutive show in Denver. ROMPEX was great! There were many activities for the attendee including a tour of the Rocky Mountain Philatelic Library (RMPL). Ed Jarvis and I were among several that traveled to this wonderful friendly facility. Several stamp clubs around the Denver area also hold their meetings at the library. The members of the library and their staff are all volunteers. It has been in operation for ten years and they plan to announce paying off the mortgage on the library building this year.

ROMPEX had the usual societies meetings, dinners and events including a Cal-Rev meeting. We were fortunate to have two speakers, each with slide presentations; Tim Bartshe, Orange Free State Revenues and Ken Preuss, New York Documentary Revenues. Four new Cal-Rev members attended this meeting.

In addition to the various activities there were many stamp dealers to visit and 306 frames of wonderful exhibits for viewing, of which five were revenue exhibits. Revenue exhibits garnered two gold, two vermeil, one silver and one silver/bronze. Don Green (eight frames), Gold for *"Patent Medicine" Companies Subject to the Revenue Act of 1862*, Michael Jaffe (ten Frames), Gold for *The Resurgence of Hunting and Fishing on Indian Reservations*, Ken Preuss (five frames), Vermeil for *California Agricultural Marketing Stamps*, Ron Leshner (three frames), Silver for *Eighteen Companies and the Proprietary Taxes of 1898*, Joe Ross (single frame), Vermeil for *The Revenue Stamps of Crete 1875-1899* and (four frames) Silver Bronze for *Revenues of the Russian Revolution and Civil War 1917-1924*.

Ken Preuss and I hung out at the Cal-Rev Society table. We signed up four new Cal-Rev members and several we talked with may

start their own "Revenuer group" in the Denver area.

On Saturday, June 7, 2003, Cal-Revers had been invited to exhibit and hold a meeting in Walnut Creek at the 39th Annual COALPEX show sponsored by five different stamp clubs (Alameda, Diablo Valley, Fremont, San Leandro, and East Bay.) Prior to the meeting 18 of us walked to a nearby Italian restaurant for lunch.

Afterwards the group was joined by several others at our meeting with 23 in attendance. Judy Jarvis was first up to show and tell about a 50+ year old "full" box of 25 cigars. She had located it in an antique shop. All labels and import tax stamps were undisturbed. Jerry Lurie talked about Mack Mateson's new catalog of Utah State revenues. Joe Ross mentioned he had recently received Dr Curardo's Brazil Revenue catalogs, 16 of them weighing a total of 22 pounds. Michael Lieve showed a 1741 Italian legal document, which discussed a groom's future wife's family and the size of the dowry that he would receive. George Condas, our speaker, presented an excellent program on Greek Judicial revenues. He also gave a brief review and spoke well of a new catalog on Albania and Greek revenues by John Barefoot.

After our meeting we were treated to a walk through of the exhibits conducted by the Judges, Steve Schumann, Don Green and apprentice David McNamee. There were 41 frames of revenue exhibits in this 96-frame show. Don Green's *Patent Medicine Companies of the Civil War and Reconstruction* was in the Court of Honor. There were exhibits on *The Revenue Stamps of Bangladesh*, six frames (Joe Ross), *Revenues of the Russian Revolution*, five frames (Joe Ross), *Sweden-Charta Siglatta*, four frames (Joe Ross), *Lincoln on Tax Paid*s, two frames (Jim Busse), *Bingo Cards: Interstate Trucking*, two frames (Bruce Brunell), *Argentina Revenues*, four frames (Joe Ross), *Finnish Revenues*, two frames (Herb Volin), *USIR Special Tax*

Stamps, two frames (Leonard Holmsten), and six, single frame exhibits: *California Revenues* (Joe Ross), *Revenue Stamps of Crete 1895-1899* (Joe Ross), *Beer Stamps around the World* (Joe Ross), *Allied Military Permits 1947-1951* (Joe Ross), *Spanish Philippine Revenues* (Bill Oliver), *Philippine Postal Savings Stamps* (Bill Oliver).

The award for Best Revenue exhibit went to, *Revenue Stamps of Bangladesh* by Joe Ross.

The Cal-Rev summer picnic is scheduled on August 2 from 10-5 at Jerry Lurie's clubhouse in Pacheco.

Joe Ross

New York Chapter June meeting

The June meeting got started with several items from Alan Hick's growing collection of Civil War era license forms. These are the precursors to the well known special tax stamps. Alan showed three such licenses. The first was a license for a cattle broker in Vermont for the fiscal year 1864-65, followed by an especially unusual territorial license. This was issued in the New Mexico Territory for the year 1872-1873. Finally, there was a licence from Michigan for the year 1865-1866. What made this unusual was that it was printed by a private printing company. Alan also brought a stamp for rectified spirits, class B with a denomination of 130 gallons. Dated in 1934, this is one of only three known in this denomination.

Terence Hines showed two state revenue documents from New England. The first was a 1972 New Hampshire deed with a state meter strip stamp affixed paying the reality transfer tax. Examples of such "modern" usages are surprisingly difficult to find. Terry then showed a quite pretty Massachusetts

stock transfer document. This is a form from the Stock Clearing Corporation of Boston dated April 16, 1948, on which is recorded the state and federal stock transfer taxes owed by all the members of the Clearing Corporation for transactions on that day. The total came to an impressive \$11,135.02 in federal and \$4,024.34 in Massachusetts taxes. The great bulk of the Massachusetts taxes were paid by 40 copies of the state's \$100 green (Hines number ST12) stock transfer stamp. I have never seen even a single copy of this stamp on a document before. The federal taxes were paid with 11 copies of the series 1945 \$1000 stock transfer Scott RD208, and one each RD206 (\$100), RD203 (\$30), RD200 (\$5) and RD187 (2 cent). All stamps were canceled with perforated initials.

Your humble scribe apologizes for not reporting on the last few meetings of the New York Chapter as he was unable to attend for various reasons.

Terence Hines

The Revenue Journal of Great Britain—June 2003

"The Caribou Revenue Stamps of Newfoundland" by John Jennison leads off the June 2003 issue of *The Revenue Journal of Great Britain*. These attractive (and for some values scarce) stamps were produced by Perkins, Bacon & Co. and later by Bradbury, Wilkinson & Co. with distribution managed by the Crown Agents. They were used from 1938 to 1986.

Andrew McClellan takes a look at the "20th century revenue of Malaya: some additions to Barefoot's catalogue." He lists several pages of material not listed in Barefoot's seventh edition of *British Commonwealth Revenues*.

Alan Griffiths begins an examination of the "New South Wales—the Second Series Duty Stamps" which first appeared in 1865 and were still being produced and used more than forty years later. This is the first part of the series.

As always, Editor Clive Akerman rounds out the issue with several short articles, "Notes & Queries" and his always interesting editorial comments and reviews. Although he has four pages of color illustrations (most of the illustrations in the issue grouped in the center of the publication for production reasons) he poses the important question of the value of color versus the cost.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain. For information about membership and a subscription to the jour-

nal contact the society Secretary Tony Hall (57 Brandles Road, Letchworth, Herts SG6 2JA, UK or <rs.gb.hall@talk21.com>).

State Revenue News—2nd quarter 2003

John Bowman provides catalog listings of “Alabama Liquor and Wine Tax Stamps” and “Alabama Playing Cards Tax Stamps” as the two major articles in the *State Revenue News* for the second quarter of 2003. Both articles give background information as well as the priced catalog listings.

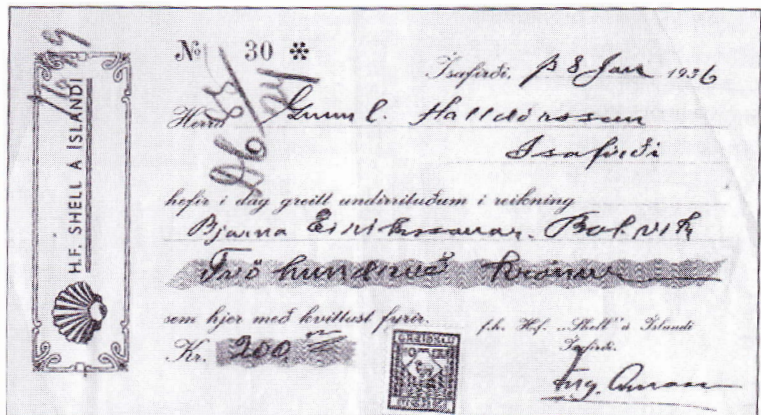
This issue also contains SRS Auction number 26 consisting of 346 lots of almost all state revenues of all types. You must be a member of the State Revenue Society to place bids in this sale.

There are an additional 15 articles rang-

ing from a page down to a paragraph or two about state revenue stamps and several additional dealing with society news. If you have any interest in state revenues, you can usually find something that will hold your interest.

The *State Revenue News* is published quarterly by the State Revenue Society. Annual dues are \$12 and includes a subscription. For more information contact their Secretary, Kent Gray, Box 9726, Dyess AFB, TX 79607 or email at <staterevs@cox.net>.

Icelandic revenue perfin



by Paul Nelson, ARA

Greifslumerki are revenue stamps that were required on receipts for payments made in Iceland from 1935 or so. This stamp, a 10 aur value, was issued in 1935. It has a 12 ¼ comb perforation. Later printings of the same design were printed in 1938, 1940, and 1941, with line perforation 11.

This receipt, from the Shell Oil Company in Iceland (Shell á Íslandi) is the first time this perfin has been reported to philately. The date of the receipt is January 8, 1936.

The location of the company was in Ísafirði.

To my knowledge, no other perfins, on ANY stamps, have been reported from Iceland until now.

The information was provided in FRÍMERKJABlaðið (Stamp News) number 7, which is Number 1 for 2003. This full color journal is published by the Icelandic Philatelic Federation in conjunction with Iceland Post. The information is reprinted here with permission of the publishers.

British Commonwealth passport and visa stamps

by Regis Hoffman, ARA

Introduction

Many collectors of British Commonwealth revenue stamps specialize in a particular country or region, such as India, Hong Kong, or British Africa. However it is also possible to assemble an interesting collection of revenue stamps showing a common usage. This brief article illustrates on such collection - the use of British Commonwealth postage stamps fiscally used on passports and visas. These stamps indicated that the passport or visa fee had been paid; in most cases the travel document was not valid until these fees had been paid.

Figure 1 features a page from a passport

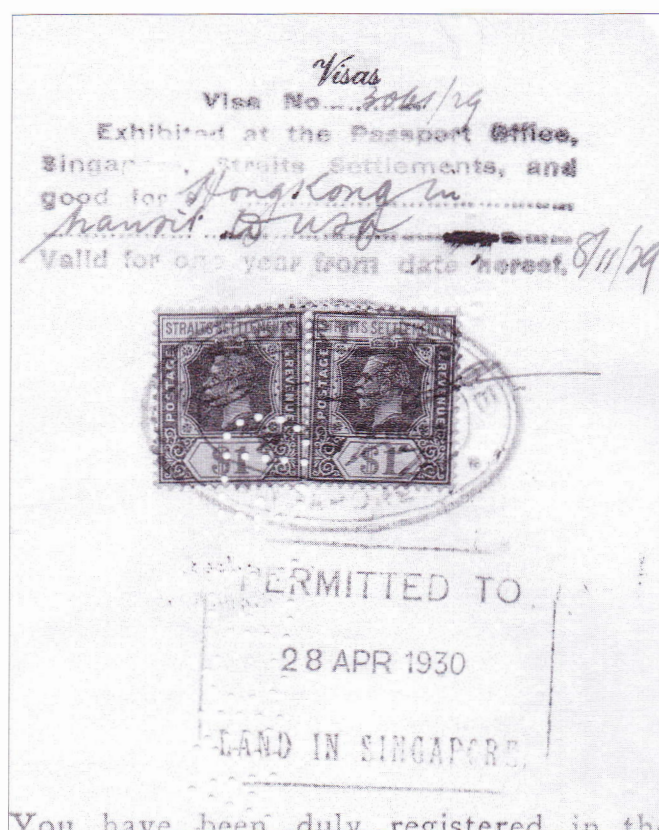
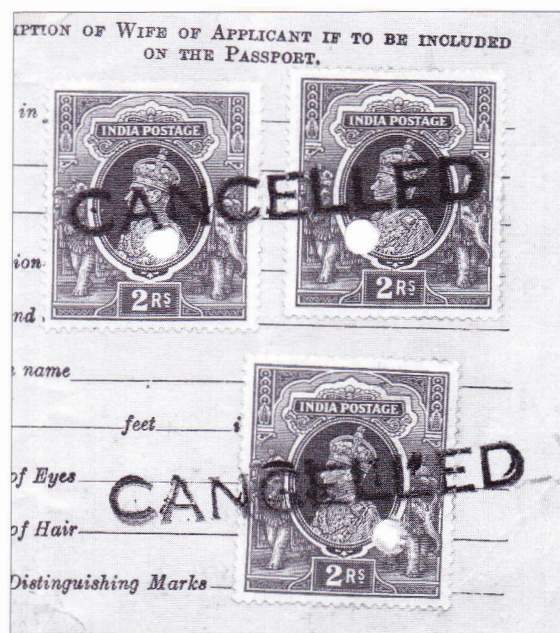


Figure 1. Straits Settlements stamps used on passport.



Figure 2. Piece bearing three 1 rupee King George V India definitives.



issued in 1929 in Singapore. The \$2 fee was paid by two \$1 Straits Settlements postage stamps canceled with an oval "Passport Office - Singapore" marking.

India

Figure 2 and Figure 3 show Indian stamps used to pay a passport fee, with both King George V and King George VI definitives. Both have been punch canceled to prevent their re-use. In addition, the bold "CAN-

Figure 3. Indian King George VI definitives on piece of invalidated passport.



Figure 4.
Kenya
Protectorate
7/50 passport
fee paid by
postage
stamps.

"CANCELLED" mark indicates that the passport was invalidated. This cancel can sometimes be found on loose stamps.

Kenya

The relevant rules governing the issuance of a passport in the Kenya Protectorate were listed on the inside back cover of the passport validated in march 1925 (see Figure 4):

1. Passports are issued in the Colony and Protectorate of Kenya at the Passport Control Office, Government Road, Nairobi. Application should be made on a form obtainable from the Passport Control Office, or from the office of any

Figure 5.
Kenya 15/-
passport fee
paid by
postage
stamps.



Senior Commissioner.

2. Passports cannot be issued or renewed at the passport Control Office for persons not at the time being in the Colony and Protectorate of Kenya.

3. The charge for a passport in Shs. 7/50.

4. Passports issued before the January 1,

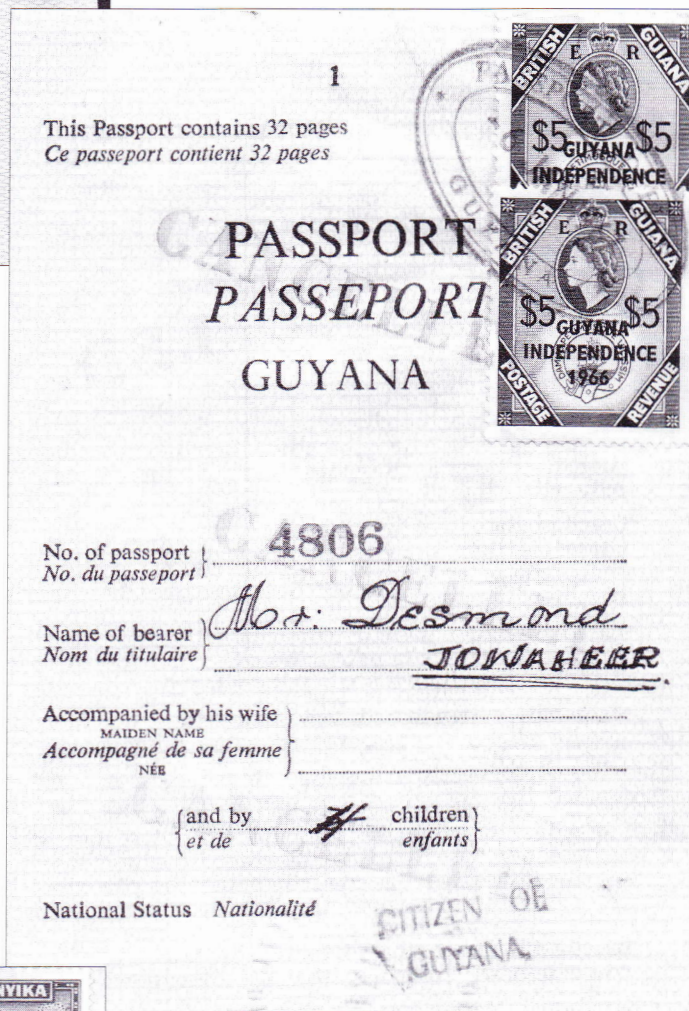


Figure 6. Post-independence Guyana postage stamps used to pay passport fees.

1925, are available for two years in the first instance, and passports issued after that date for five years in the first instance, unless otherwise stated. They may be renewed from time to time for further consecutive periods of one to five years from the date of expiry, provided the total period of validity of ten years from the original date of issue is not exceeded.

The fee for each year of renewal is Sh 1/-.

The 7/50 charge for a passport is shown in the figure. The cancel reads "BRITISH PASSPORT CONTROL OFFICE / Colony Protectorate of Kenya."

The passport fee rate apparently was in-

creased to 15/- by 1952 (Figure 5).

Guyana

Figure 6 shows a pair of \$5 Guyana postage stamps used to pay a passport fee.

The Check Collector—April-June 2003

The article of primary interest to revenue stamp collectors in the April-June issue of *The Check Collector* is part 10 of Ronald Leshner's "The Two Cent Revenue Stamped Paper of the United States, 1865-1883." This series is based on Ron's exhibit of the same title. This installment is looking at some of the Type D stamps of the American Phototype Company.

In "Phelps, Dodge & Palmer: early downtown Chicago" author William F. Zieske illustrates a number of receipts on stamped

paper. Chuck Spaulding also takes a look at "Perforation found in United States checks and documents" where he examines those holes that we usually look at as disfiguring the document.

The Check Collector is published quarterly by the American Society of Check Collectors, Inc. Subscription is by membership. For information write to Coleman Leifer, Secretary, Box 577, Garrett Park, MD 20896 or <CAL493@aol.com>.

Canadian Revenue Newsletter—June 2003

Canadian Revenue Newsletter Editor Christopher Ryan again provides readers with an eight page newsletter for June 2003; virtually all written by Chris. Now, it should be noted that he is an excellent writer and researcher.

Chris provides his readers with information about five lots of Cape Breton provisional law stamps auctioned in London in "More Cape Breton Provisionals at Bonhams." In "Uncatalogued Varieties of Federal Tobacco Stamps (2)" he describes a number of items in the collection of John Harper.

"Correspondence Regarding the Preparation of the Crown Inspection Stamps" is disclosed in an 1896 law suit brought by the Government against the British American

Banknote Company. The correspondence deals with design considerations for the stamps.

Rounding up the issue is "Canada's Stamp Taxation of Tobacco Products: 1864-1974, part 5" in which the author looks at the Manufactured Tobacco stamps and stamping from 1897-1935. This series of articles, when completed, deserves to be reprinted as a handbook.

The Canadian Revenue Newsletter is published by the Canadian Revenue Study Group of BNAPS. For information contact the group's chairman, Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, MN 55101, or the newsletter Editor Chris Ryan, 569 Jane Street, Toronto, ON Canada M6S 4A3.

50 years ago in The American Revenuer, First Quarter 1953

by Kenneth Trettin, ARA

Following the February-March 1953 issue of *The American Revenuer* we have an issue dated "First Quarter, 1953" and indicates that it is Volume 6, Number 1. In his May 1956 article "The American Revenuer," Morton Joyce, then Vice President of the ARA, states that "Now the AR starts as a

quarterly.... No summer or second quarter issue was issued as the January and the February-March issues seem to have covered the first quarter, so that the First Quarter issue really was for the second quarter." This was accepted as issue number 68 although in reality it is not since any issue with a two

(50 years ago/page 97)

The American Revenue Association

President's Letter

I just returned from Indypex where we had our annual convention. I counted over fifty of our members in attendance. Friday evening a large group of us gathered at the Rathskeller Restaurant for a fine evening of German food and drink. Thank you to ARA VP Eric Scott for making the dinner arrangements. On Saturday we had our membership meeting where a number of topics were discussed.

On Friday and Saturday the following presentations were made: Mike Morrissey, "Security Endorsements of Proprietary Manufacturers on First Issue U.S. Revenue Stamp"; Art Mongan, "Non-governmental Receipt, Fee, and Deposit Stamps"; Robert Hohertz, "1898-1902 Imprinted Revenues"; and Dan Anderson, "Indiana Revenue Stamps."

The following revenue stamps exhibits were at the show and received various awards:

Revenue Stamped Paper of the Spanish American War Tax Era, Robert Hohertz. Reserve Grand Award, Gold Award, ARA Grand Award, ARA Gold, U.S. Stamp Society Award.

1894 "On Hand" Playing Card Revenue, Edward Tricomi, Gold Award, ARA Grand Award for Best One Frame, ARA Gold.

Fresh Cigarettes (1 Frame), Axton Fisher, Gold Award, ARA Gold.

What Is an Abattoir? (1 Frame), Upton Sinclair, Gold Award, ARA Gold.

Yukon Territory, Klondike District: A Revenue Law Stamp Story, Dr. Frank L. Shively, Gold Award, ARA Gold.

Usage of the 1898 Battleship Revenues; The Documentary Issues, Frank Sente, Gold Award, ARA Gold, American Philatelic Soci-

ety Medal of Excellence Pre 1900.

Lincoln on Revenue Stamps: The Martyred President's Immediate and Enduring Presence On The U.S. Tax Stamps 1865-1940, William Ainsworth, Gold Award, ARA Gold.

Two Cent Revenue Stamped Paper from Indiana, John R. Becker, Gold Award, ARA Gold.

Medicine—Balm or Bain, Steven R. Eckerman, Gold Award, ARA Gold.

Railroad Company Cancellations on United States Revenue Stamps, 1862-1872, Michael J. Morrissey, Gold Award, ARA Gold.

The State of Taxes, Kenneth Pruess, Silver Award, ARA Silver.

Pay to the State, Arthur Mongan, Silver-Bronze Award, ARA Silver.

Congratulations and thank you to all who participated. We had a great time.

It is not too soon to start planning to exhibit at and attend our 2004 convention which will be held in conjunction with the Philadelphia National Stamp Exhibition on October 1-3 at the Valley Forge Convention Center.

Mike McBride has served the ARA as Secretary for a couple years now. Unfortunately for us, his professional life is making huge demands on his time and he will be resigning his position in the near future. This position is one of the most important to the ARA as the Secretary is responsible for processing new member applications, sending out annual dues notices and receiving dues payments. It does require a bit of time and familiarity with the Microsoft Access database software is most helpful. Please contact me if you would like to assume position.

Eric Jackson, ARA President

Secretary's Report

Applications for Membership

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

tion the applicants will be admitted to membership.

BASLAW, LOUIS 5800. 3017 NE 8th Avenue, Portland OR 97212-3146. Proposed By Martin Richardson. US-1,2,3 Issues, US-1,2,3 Issues Cancels, US-1,2,3 Issues On Documents, US-Documentary, US-First Issue, US-First Issue

Cancels, US-First Issue On Documents, US-Future Delivery, US-Postal Notes, US-Proprietary, US-Savings.

CROSSMAN, ROBERT DR. 5794. 810 Scherman Oaks Circle, Conway AR 72034-3498. US-Scott Listed.

VANHOESEN, DON W 5799. 66 Lakeside Ln, Box 26, East Berne NY 12059. Proposed By Eric Jackson. US-Documentary Cancels, US-Documentary on Document, US-Proprietary, US-Revenue Stamped Paper.

VANDERVLIT, O.C.G. 5798. Pashegge 46, Winterswyk, Gelderland 7103BH, Netherlands. Proposed By Kenneth Trettin. British Commonwealth, Western Europe.

PERRY, MICHAEL O. 6801. Box 1194, Rainier OR 97048. Western Europe.

VAN DEN PANHUYZEN, EMILE J 5089. Avenue des Lauriers Cerises 14, Kraainem 1950 Belgium. Austro-Hungarian Empire, Belgium, France, Railroad Stamps.

LEVINDOFSKE, JOHN E. 5802. Box 1192, Bloomington IN 47401. Proposed By Eric Jackson. Cinderellas, Local Posts, Worldwide.

Resigned

5531 ADAMS, ANN ELIZABETH
2396 HIRDLER, EDGAR A
5145 SCHOEGJE, R J

Deceased

3985 MATHIEU, PAUL A, RN

Address Changes

COALTER, ALTON B 5274. 2724 W. Bunkertown Rd, Covington IN 47932-8039.

DENISON, JOHN C 5132. 6420 South Shore Drive, Whitehall MI 49461.

DIGGS, THOMAS 5700. 9886 Northbridge Rd, St. Louis MO 63124.

MAGRINA, JUAN BAROT 1795. Sta Ana 9, El Vendrell-Tarragona 43700 Spain.

RICE, RON 5713. Box 684, Ithaca NY 14851-0684.

SCARPANTONI, WILLIAM 5619. 86 Demarest Ave. Apt 1, West Nyack NY 10994-1734.

SMITH, WILLIAM B 4895. 517 Amanda Drive, Bear DE 19701.

WRIGHT, REGINALD R 5030. 200 Braemer Place, Vestavia Hills AL 35242-0512.

50 years ago: this was the 57th not the 68th issue of TAR/from page 95

month date was counted twice (such as the February-March issue was called whole number 66-67). In reality it is the 57th issue of the *American Revenuer*.

Members should also be noted that at that time no one considered "the" as part of the title. Your current editor always has since as far back as "The American Revenue Association Constitution" (there were no by-laws) published in the *Year Book of The American Revenue Association* dated December 1952, states, "Article 7. Official Organ. ...The periodical shall be known as "THE AMERICAN REVENUER""

The news that the journal was going quarterly did not appear until page eight. Under the heading "NOTICE" (there were no real headlines in these issues, only headings in a bold face of the same size as the rest of the text) Bill Swanker the Editor-in-Chief noted that "Unfortunately, due to our greatly strained financial position the American Revenuer will appear quarterly until further notice. As we have plenty of material for a monthly issue we will return to a monthly basis as soon as it is financially possible."

The next item below this is "AUCTION / YOUR HELP IS NEEDED." "Our treasury is mighty low! The reason for the irregularity of the A.R. is a lack of funds." Editor Swanker announces that Herman Herst has offered to auction any material that he receives from the membership in his fall auction without charge of commission. "But he needs good material—**not junk!!!**"

Your current Editor notes that the ARA had always been (for lack of a more descriptive word) cheap. The constitution at the time had annual dues fixed at \$2 for regular membership and \$5 for contributing membership. The constitution continued to fix the dues until sometime between 1974 and 1976. In 1974 the dues were still fixed at \$4 regular and \$6 contributing member.

In "Revenue Review" written by Elbert Hubbard, the writer notes that "My state revenue catalogs will be published serially in Meekel's for a while at least, pending upon the interest shown. They say that if the interest merits it, looseleaf pages will also be printed. However, this interest seems as-

(50 years ago/ concludes page 100)



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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 R7a T7 double transfer, F PHOTO	300.00
2	R9c extra perfs at L & R, on Atlantic Bank, Brooklyn, N.Y. check, 1864, VF	--
3	R28c Brady (Mathew Brady, Civil War Photographer) printed cancel, F crease	--
4	R57a VF	25.00
5	R78a VF	27.50
6	R80c blue h/s, VF thin spot PHOTO	100.00
7	R86a VF tiny thin at bottom	140.00
8	R91a VF thin spot	125.00
9	R92a F-VF PHOTO	500.00
10	R97c F	150.00
11	R98a F-VF	140.00
12	R98c F couple short perfs	90.00
13	R102c F small repair in top margin PHOTO	725.00
14	Second Issue Revenue Stamps R126 F-VF thin spot PHOTO	200.00
15	Documentary R152c used, F-VF	32.50
16	R155 top plate #553 block of six, mint, F	52.50
17	R170 block of four, mint, F-VF small thin	125.00
18	R193 cut cancel, VF thin spot	45.00
19	R198 mint, F	55.00
20	R205 mint, F PHOTO	110.00
21	R226 cut cancel, VF crease PHOTO	250.00
22	R291 mint, VF	22.50
23	R300 mint, F-VF	35.00
24	R335 used, VF tiny abrasion in left margin, PF certificate	125.00
25	R503 mint, F-VF s/e at bottom	50.00
26	R685 used, F-VF PHOTO	210.00
27	R693 used, VF	35.00
28	R698 used, VF	22.50
29	Proprietary RB2a illegal use on a sight draft, Louisville, Ky., 1872, F-VF	--
30	RB26p mint, F-VF	30.00
31	RB30p mint, VF	60.00
32	Stock Transfer RD23 used, F-VF PHOTO	110.00
33	RD53 mint, VF PHOTO	95.00
34	RD57 mint, F-VF	65.00
35	RD60 mint, F PHOTO	260.00
36	RD335 used, F-VF PHOTO	75.00
37	Wines And Cordials RE80 mint, VF	35.00
38	Beer REA4 (4A) mint, VF creases	25.00
39	REA12 (12D) cut to shape, F small faults and repair	250.00
40	REA29a (30B) F-VF thins PHOTO	1,000.00
41	REA40 (41B) mint, F-VF small faults	45.00
42	REA59 (65) F creases, small faults	50.00
43	REA72 (78) perfin, F creases	90.00
44	REA76a (84A) perfin, F couple creases PHOTO	200.00
45	REA96 (108A) F-VF stain	40.00
46	REA97 (109A) F light crease	50.00
47	REA121 (144A type 81), F	75.00
48	REA143a (184B type 202), F PHOTO	400.00
49	Silver Tax RG105 used, VF tiny tear in bottom margin, PSE certificate PHOTO	900.00
50	RG127 used, VF PHOTO	160.00
51	RG130 used, VF	35.00
52	Narcotic Tax RJA19 McK. & R. Inc. printed cancel, s/e at right, VF	18.00
53	RJA57b used, VF	25.00
54	RJA58b used, F-VF PHOTO	200.00
55	Embossed Revenue Stamped Paper RM137 sharp strike on a 1799 penal bond, VF small piece torn away at right	175.00
56	RM163 sharp strike on a 1799 promissory note, F-VF	50.00
57	RM182 bold strike on a 1799 Nottmollin & Co. insurance policy for cargo on the schooner Daphne, splitting along folds repair	250.00
58	RM195 sharp strike on a 1799 Joseph Lawrence insurance policy for the brig Harmony Hall, F-VF small faults, tape stain along one fold	1,750.00
59	RM206 sharp strike on an 1800 estate inventory, lists one Negro woman and child, F-VF small faults, rejoined along one fold with archival tape	175.00
60	RM232 sharp strike on a 1799 estate inventory, F-VF small faults	130.00
61	RM511 type S-B2, type S-C, poor strike on an 1802 import certificate for one hoghead of rum, F-VF	22.50
62	Revenue Stamped Paper RN-B1a New York, N.Y. W. Topping & Co. receipt, 1867, VF	20.00
63	RN-B2 New York, N.Y. American Exchange National Bank, American Phototype Co. check, 1867, VF	30.00
64	RN-B3 New York, N.Y. National Bank of North America, C. C. Parks check, 1866, F-VF	15.00
65	RN-B5 New York, N.Y. National Bank of North America, C. C. Parks check, 1866, VF	25.00

66	RN-B6 New York, N.Y. National Park Bank, Marsh & Co. check, 1867, VF	15.00
67	RN-B10 New York, N.Y. Bank of New York, R. O. Edwards check, 1866, VF	22.50
68	RN-B10 New York, N.Y. Fourth National Bank of the City of New York, C. S. Sloane check, 1866, VF	22.50
69	RN-B13 New York, N.Y. American Exchange National Bank, W. A. Ransom & Co. check, 1867, VF	40.00
70	RN-B24 Burlington, Vt. Merchants National Bank certificate of deposit, 1868, Stamp is at left, VF	90.00
71	RN-B24 Burlington, Vt. Merchants National Bank certificate of deposit, 1868, Stamp is at center, VF	90.00
72	RN-C2 Burlington, N.J. Merchants National Bank, Mint, VF	30.00
73	RN-C2 Burlington, N.J. Merchants National Bank draft, 1871, ABN Co. engraved, eagle at top, VF	12.00
74	RN-C21b Virginia, Nevada, Agency of the Bank of California, Gould & Curry Silver Mining Co. check, 1872, VF	65.00
75	RN-E7 Towanda, Pa. Mercers Bank, Pendleton & Darrow check, 1872, VF	17.50
76	RN-G1 Lehigh Valley Rail Road Co. voucher check, 1880, VF --	--
77	RN-G3 New York, N.Y. German American Bank check, Mint, VF	110.00
78	RN-G3 Chambersburg, Pa. Chambersburg County Bank check, 1876, VF	100.00
79	RN-J11 Tunkhannock, Pa. F. C. Bunnell & Co., Bankers, Daniel Hankinson check, 1877, VF	15.00
80	RN-K5 Lexington, Va. Bank of Lexington, J. D. Davidson check, 1875, VF	125.00
81	RN-K11 Lock Haven, Pa. Lock Haven National Bank check, 1876, VF tiny stain at top right	175.00
82	RN-L6 Philadelphia, Pa. Penn National Bank, Northern Liberties Gas Co. check, 1877, VF	55.00
83	RN-L13 Philadelphia, Pa. Farmers & Mechanics National Bank check, 1876, VF	300.00
84	RN-N3 Boston, Ma. Freeman's National Bank, G. H. Gorely check, Mint, VF	60.00
85	RN-N3 East Haddam, Conn. National Bank of New England, Neptune Twine Mills check, 1875, VF	15.00
86	RN-N3a Providence, R.I. R. I. Hospital Trust Co., Geo. L. Claflin & Co. check, 1874, VF	225.00
87	RN-P5 Little Schuylkill Navigation, Rail Road & Coal Co. contract for sale of stock, 1872, VF	40.00
88	RN-P5 New York, N.Y. Chicago, Rock Island and Pacific Rail Road Co. bond agreement, 1866, Red, VF	40.00
89	RN-Q1 New York, N.Y. Individual Underwriters, Johnson & Lawson certificate of insurance, 1872, F-VF small piece torn away at right	150.00
90	RN-R3 New York, N.Y. Greenleaf, Norris & Co. broker's contract, 1867, F small tear, faulty at right	500.00
91	RN-R6 New York, N.Y. Liverpool & London & Globe Insurance Co. policy, F small faults	400.00
92	RN-T4 Rockford, Rock Island and St. Louis Railroad Co. stock certificate, Unissued, VF	150.00
93	RN-T4 Glendinning, Davis & Co. broker's contract, 1870, Reduced at top, F small faults	75.00
94	RN-U1 Chicago & South Western Railway Co. stock certificate, Unissued, VF	35.00
95	RN-V4 New York, N.Y. Liverpool & London & Globe Insurance Co. policy, F small faults, repaired along folds	90.00
96	RN-V6 New York, N.Y. North America Life Insurance Co. policy, Printed redemption on stamp, Unissued, F-VF upper left corner torn away	450.00
97	RN-W2 Leavenworth, Lawrence and Galveston Railroad Co. \$1,000 bond. Cancelled, cut in at bottom as always, F-VF small faults	130.00
98	RN-W2 Chicago, Danville and Vincennes Rail Road Co. \$1,000 bond. Cancelled, VF small faults	90.00
99	RN-X5 Postal Telegraph-Cable Co. Telegram, Mint, VF	65.00
100	Private Die Match Stamps RO2b F thin spot	80.00
101	RO6c F-VF	22.50
102	RO10b F-VF	20.00
103	RO37a F thin, perf fault PHOTO	160.00
104	RO40d F-VF thin	75.00
105	RO47d F	27.50
106	RO57c F-VF	40.00
107	RO59c F thin spot	85.00
108	RO61b F	80.00
109	RO65a F thin spot	40.00
110	RO69b F	37.50
111	RO72d F	70.00
112	RO73a F	40.00
113	RO76a F corner crease	75.00
114	RO77a F thin, repaired tear	50.00
115	RO80b F	45.00
116	RO81b F repaired	85.00
117	RO83b F PHOTO	100.00

118	RO86c F couple short perfs PHOTO	175.00
119	RO94d F small faults	75.00
120	RO96b F	100.00
121	RO102a black handstamp, F thin spot PHOTO	140.00
122	RO111a F small faults	85.00
123	RO113b red printed cancel, VF thin spots, few short perfs PHOTO	700.00
124	RO119c F	50.00
125	RO121b F	55.00
126	RO126c F	60.00
127	RO126d F filled thin	37.50
128	RO134d F-VF thin, small repair	65.00
129	RO136a F thin PHOTO	240.00
130	RO143a F	50.00
131	RO151a F repaired including pieces added at top and right PHOTO	1,500.00
132	RO154a F repaired tear PHOTO	125.00
133	RO156a F stained PHOTO	150.00
134	RO164d F small thin	75.00
135	RO166c F thins	75.00
136	RO168c F thin	42.50
137	RO175d F-VF few short perfs	80.00
138	RO179d F usual rough perfs	50.00
139	RO181b F short perf	45.00
140	RO186a F thin PHOTO	120.00
141	Private Die Medicine Stamps RS4a VF creases	50.00
142	RS20a F reinforced crease	60.00
143	RS29c F thin PHOTO	160.00
144	RS34b F-VF thin PHOTO	125.00
145	RS36b F	65.00
146	RS44b F margins reduced at top & bottom	50.00
147	RS49d F thins	65.00
148	RS56d F-VF thin PHOTO	140.00
149	RS57d F	85.00
150	RS64c VF small thin	42.50
151	RS73b F thins PHOTO	200.00
152	RS77a F	70.00
153	RS79b F	85.00
154	RS83b F small faults	60.00
155	RS146c trimmed to resemble a die cut stamp, F PHOTO	1,200.00
156	RS148pa F thin	40.00
157	RS171du F small faults, stain	60.00
158	RS174jb F tiny abrasion PHOTO	110.00
159	RS179c F-VF small repair at upper right corner PHOTO	325.00
160	RS181d F repaired tear, perf faults PHOTO	125.00
161	RS189c F-VF thins PHOTO	125.00
162	RS190c F thins	30.00
163	RS195c F PHOTO	110.00
164	RS205b F-VF PHOTO	140.00
165	RS207d F-VF thin spots	25.00
166	RS213d F-VF thin PHOTO	145.00
167	RS215b F-VF PHOTO	140.00
168	RS215d F light stain	110.00
169	RS223b F thin PHOTO	110.00
170	RS230c F few clipped perfs PHOTO	110.00
171	RS243c F thins PHOTO	175.00
172	RS250d red printed cancel, F thins	75.00
173	RS255d F	80.00
174	RS267c F-VF thin spot PHOTO	100.00
175	RS270b F	75.00
176	RS277c VF thin PHOTO	125.00
177	Private Die Perfume Stamps RT7c F thin	30.00
178	RT11b F PHOTO	100.00
179	RT25d F thin PHOTO	275.00
180	Private Die Playing Cards Stamps RU2a F thin	70.00
181	RU3a F	45.00
182	RU6a F	40.00
183	Motor Vehicle Use Tax RV16 mint, F-VF	25.00
184	RV24 mint, F-VF	80.00
185	RV33 mint, F-VF	47.50
186	RV41 mint, F-VF	21.00
187	Oleomargarine FE74a F-VF margin nick at lower left	17.50
188	Snuff TE504a mint, VF	37.50
189	Tobacco Tinfoils Hicks #TF2-11 F-VF small faults	40.00
190	TF3-34 F faults	50.00
191	TF3-53 F small faults	25.00
192	TF5-3 F faults	25.00
193	TF5-16 F-VF small faults	40.00
194	TF5-24 F-VF small faults	50.00
195	TF5-37 F small faults	25.00
196	TF5-48 F-VF small faults	25.00
197	TF5-51 F-VF small faults and hole	40.00
198	TF5-94 F-VF small faults	25.00
199	TF6-23 F wrinkles and small faults	40.00
200	TF6-35 F wrinkles and small faults	25.00
201	TF6-69 F-VF small faults	25.00
202	TF10-81 F faults	20.00
203	TF10-100 F faults	40.00
204	Hydrometer Labels Hydrometer 1913 prefix A, mint, VF crease PHOTO	--
205	Hydrometer 1929 prefix E, mint, VF corner crease PHOTO	--
206	Revenue Stamped Paper Proofs RN-V4P1 on thick wove paper, 37x49 mm, VF	--
207	Private Die Medicine Proofs RS60P3 VF	65.00
208	Telegraph Stamps 9T2 mint, VF pulled perf	35.00
209	15T11 mint, VF	25.00
210	15T16 mint, VF small filled in thin spot, PF certificate PHOTO	150.00
211	15T51 mint, VF	22.50
212	15T024 mint, VF	20.00
213	16T44 mint, F-VF	10.00
214	16T44b mint, F-VF	40.00
215	Telephone Franks New England Telephone & Telegraph Co. frank, 1902 10c black & brown, mint, F-VF PHOTO	--
216	New York Telephone Co., New York State Franking Zone, 1952-3, mint, VF PHOTO	--
217	HAWAII Documentary HI R15 mint, F-VF	27.50
218	HI R16 mint, F-VF	27.50
219	VIRGIN ISLANDS Documentary VI R49 mint, VF	--
220	Tobacco VI RJ4 used, F-VF	--
221	VI RJ16 mint, F-VF	--
222	VI RJ40 mint, F-VF	--
223	VI RJ49 mint, F-VF	--
224	St. Croix Provisional Tobacco VI 1R2 mint, VF PHOTO	--
225	VI 1R3 mint, VF light stain PHOTO	--
226	VI 1R11 used, cut close, F	--
227	VI 1R13 black surcharge, used, cut close, F	--

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postal card, one
ad at a time, limit
20 words plus
address, must be
about revenues
or conderellas.
First come, first
served, space
available.

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.
1714

Wanted: Switzerland strassenbahnen of Basel, Berne, Neuchatel and other Swiss tramway stamps. Donn Lueck, Box 11582, Phoenix, AZ 85061 or e-mail <donn3@earthlink.net>.
1715

Wanted: Customs Baggage stamps. #74, prefix: A, C, D, E, F, H, J, P, Q, S, T, X, Y, Z. #75: C, E, K, M, N, Q, R, S. #76: B, D, F, G, M, S, T, X,

Y, Z. Send serox of stamps and asking price to B. Geldzahler, Box 6184, Springfield VA 22150.
1716

For Sale: 125-page album for Beer Stamps. On heavy weight bright white unpunched card stock. Prepaid prepublication price—\$50.00 including shipping. Please send checks to: David Sohn, 725 Carlyle Court, Northbrook, IL 60062.
1717

Airport departure tax stamps. Buying and selling. Also looking for Iran, Afghan and central Asian revenues. Gordon Brooks, Box 396, Station N.D.G., Montreal, Quebec, Canada H4A 3P7.
1718

50 years ago: concludes/from 97

sured by a movement afoot for interested professionals to underwrite the publishing of the catalog." About 1960 these catalogs were published in looseleaf format. Although many of the state catalogs were not written, or even edited by Hubbard, his name became

attached to the entire series often times resulting in ill feelings being the result.

Again, this issue gave us no article of any note that continue to be of any value the today's revenue collector.

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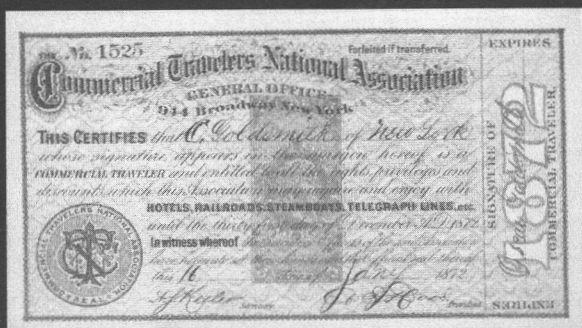
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