



# The American Revenuer

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It shouldn't exist!

**I**t shouldn't exist!

A vertical pair of California's Second Exchange stamp, but here it is. More inside, page 51.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**MARCH-APRIL 2004**

Volume 58, Number 2  
Whole Number 546



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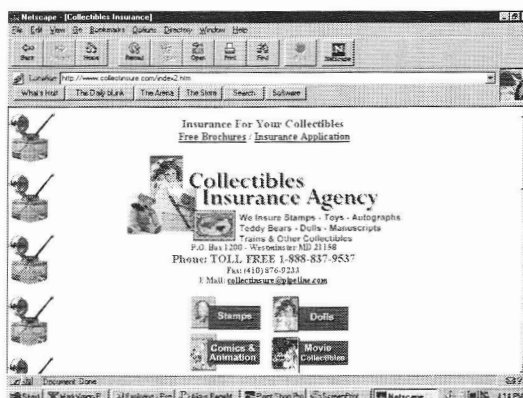
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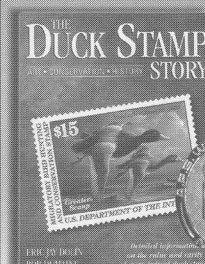
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## **Two of three 2003 Luff award winners ARA members**

George B. Griffenhagen, W. Danforth Walker and Reuben A. Ramkissoo received the 2003 John N. Luff Awards, the highest recognition accorded by the American Philatelic Society, at STAMPSHOW 2003. Griffenhagen and Walker are both ARA members.

The award is given annually for three categories: Distinguished Philatelic Research, Exceptional Contributions to Philately, and Outstanding Service to the American Philatelic Society. Recipients sign the Luff Award Scroll and are presented with engraved rings and certificates. The latest three inductees raise the total number of recipients to 124, 43 of whom are still living.

George B. Griffenhagen is this year's recipient for "Exceptional Service to Philately." As a writer, researcher and editor, he has so skillfully blended his profession of pharmacy into his hobby that he is responsible for much of the respect now accorded the topical/thematic field. Griffenhagen served as president of the American Topical Association from 1976–79 and as editor of *Topical Time* from 1991 to the present. He was instrumental in bringing about the ATA affiliation with the American Philatelic Society. From 1982 to the present he has been secretary-treasurer of the APS Writers Unit 30, which elected him to its Hall of Fame in 1998. He was named a distinguished philatelist by the ATA in 1970 and by the American Revenue Association in 1979. The last honor was based on his two definitive works on U.S. and foreign medicine tax stamps. He also has written several thematic handbooks for the ATA and has collaborated on a history and bibliography of topical philately. His journalistic activities have extended beyond philatelic publications to regular columns on pharmaceutical philately in professional journals worldwide.

W. Danforth Walker is this year's recipient for "Outstanding Service to the APS." Walker has served the APS with dedication and unselfish loyalty for more than twenty years. He was a director-at-large from 1983–85, treasurer from 1985–89, secretary from 1991–92, treasurer again from 1993–95, and secretary again from 1995–97. Since the early 1980s he has been a trustee of the American Philatelic Research Library and

was their treasurer until 1995. He served on the APS Finance Committee from 1981 until the late 1990s.

Walker has represented the APS as a delegate to the Fédération Internationale de Philatélie (FIP) from 1993–97 and was APS delegate to the FIP Postal History Commission from 1989–2000, serving as secretary to the Commission and later as president. During this time he was heavily involved with the revision of the guidelines for exhibiting postal history and the revision of the postal history judging rules. He conducted seminars for the FIP Postal History Commission at numerous FIP exhibitions. He received the FIP Service Medal at España 2000.

In addition, Walker has served on the APS Expert Committee from 1980 to the present, providing expert opinions on philatelic material from Grenada, British Borneo, Indian Feudatory States and Romania. From the 1980s to the present he has volunteered his expert services to the APS Sales Division as an examiner. Walker has been a nationally accredited APS judge since October 1982 and is currently an accredited chief judge. He has represented the APS as an accredited international judge since 1990, and served as a postal history team leader at Finlandia 95, Pacific 97, Indepex 97, China 99, and España 2000, and as secretary of the jury at Norwex 97 and Juvalux 98.

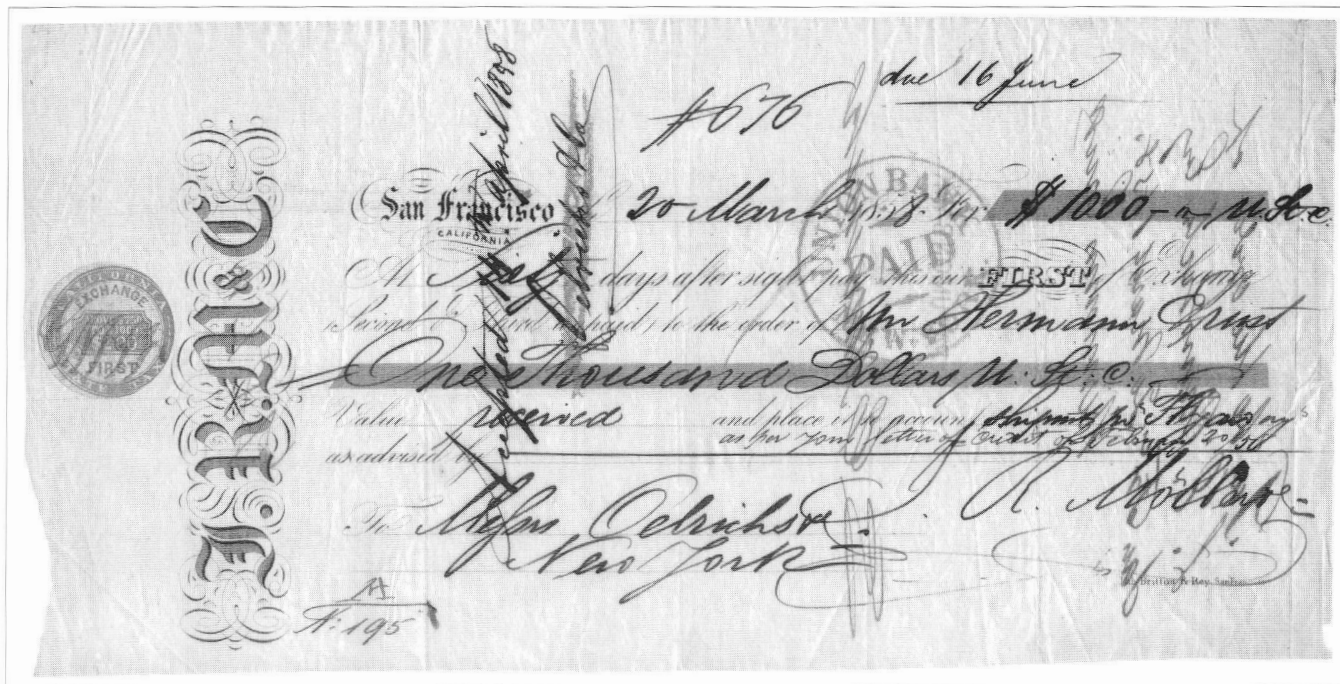
Reuben A. Ramkissoo is this year's recipient for "Distinguished Philatelic Research." Ramkissoo came into organized philately via astrophilately. Always willing to share his knowledge, Ramkissoo has written extensively in both general and specialized philatelic publications. He is well known for his studies of the philatelic field of space,

But Ramkissoo's writings are not limited to space. He has authored articles on aerophilately, postal history, postal stationery, revenue stamps and thematics.

Ramkissoo is the current president of the Chicago Philatelic Society, a member of the Collectors Club of Chicago and many other philatelic organizations. He is the APS representative to the FIP Commission of Astrophilately and serves as its vice chairman.



# The riddle of the California Exchange taxes



by Michael Mahler, ARA

The bill of exchange, the primary instrument for transfer of funds over long distances in the mid-19th Century, has long been obsolete. These were drafts drawn on a distant source of funds, typically made in sets of two or more, essentially identical except for being designated "First," "Second," "Third," "Original," "Duplicate," or similar terms, so made to allow for the possibility that one or more might be lost in transit. By the late 1850s in California, usually only the First was mailed to the destination, and the other bill(s) of the set held in reserve (Figures 1, 2, 3).

## The problem posed

Beginning in 1857 the state of California imposed a stamp tax on "Any bill of exchange," but since bills of this era were typically made in sets of two or more, the question arises: Did the specified tax rates apply to each individual bill of a set, or to the entire set? The question can be restated in terms of the First, Second, and Third Exchange stamps issued to pay this tax: did the denomination of an individual stamp represent the cost of that stamp alone, or the total cost of the First, Second, and Third? Did, say,

8¢ First, Second, and Third Exchange stamps cost a total of 24¢ or just 8¢?

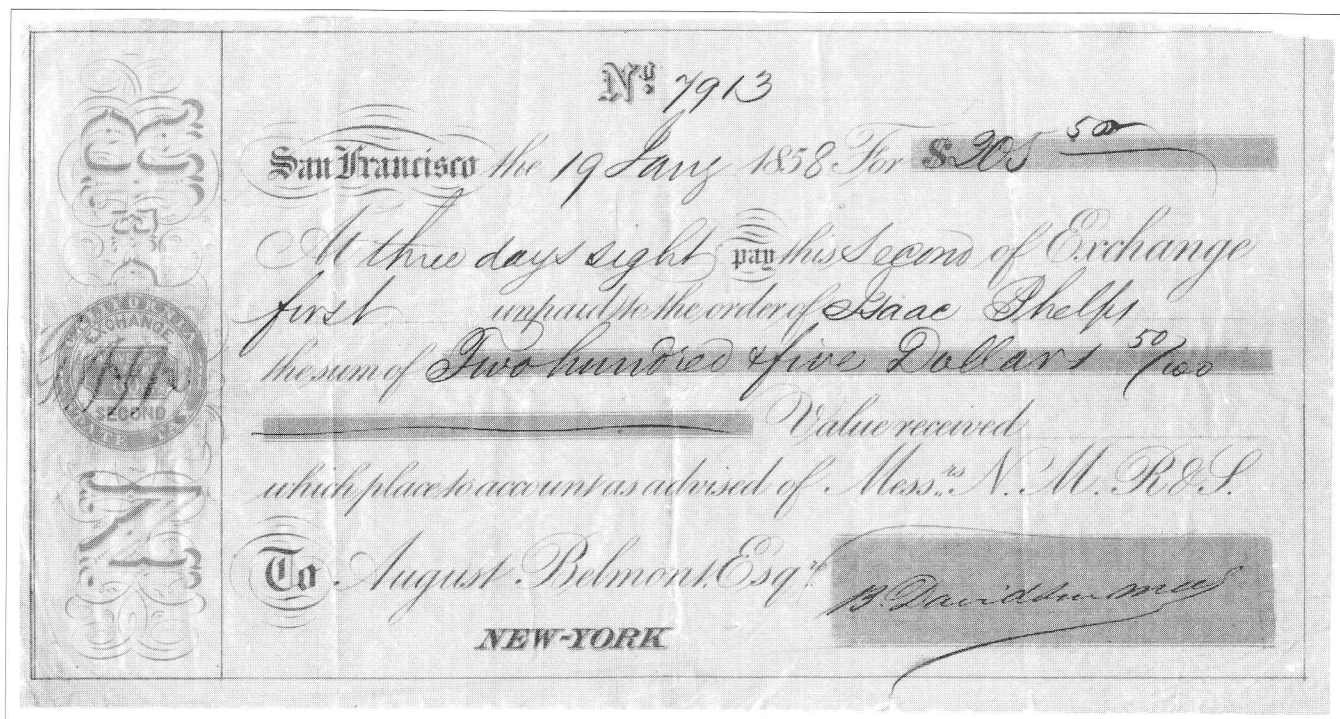
According to Applegate (1914) it was the latter: "The safe delivery of drafts must have been considered very precarious, as stamps for three separate copies of each bill were provided . . . These were sold in sets, probably so printed on the sheet, and the three stamps furnished for the price of one." (italics mine). Applegate's statement has the ring of truth and the stamp of authority. It would inspire more confidence, though, if he had also stated the basis for his assertion. Was it personal experience? Remembrances of "old-timers?" Unfortunately, the older philatelic literature provides numerous examples of surmise presented as fact. For me, Applegate's statement was a likely hypothesis, nothing more. As it turns out, Applegate was right, or very nearly so.

## New stamps and rates

The Act of March 31, 1866, together with intact bills from the months immediately following, allows us to solve this puzzle. The Act mandated creation of a new series of general state revenue stamps (the "Rectangulars"), which would simply state their face value.

**Figure 1.** First of exchange of merchants J. R. Moller & Co., San Francisco, March 20, 1858, amount \$1000, drawn on Oelrichs & Co., New York, stamped with \$2 blue First (Cabot #20), die cut. Written vertically across the front "Accepted 14th April 1858 Oelrichs & Co". Endorsed on reverse to Union Bank, New York, with their large red "PAID" handstamp on front.





**Figure 2.** Second of B. Davidson & Co., San Francisco, January 19, 1858, drawn on August Belmont & Co., New York, amount \$205, stamped with 60¢ red Second (Cabot #46). Davidson & Co. were the San Francisco agents for the banking house of N. M. Rothschild. Fresh and clean, no markings indicating acceptance or payment. Like nearly all Seconds, this one was never mailed.

The tax rates for bills of exchange were simultaneously changed: for bills made in the customary sets of two or more, the rates were reduced to half that specified previously,<sup>1</sup> and it was now stated explicitly that the reduced tax applied to each bill of a set. To illustrate: a First and Second for \$50, previously stamped with 8¢ First and 8¢ Second Exchange stamps, were now to be taxed at 4¢ each, a total of 8¢ (Figure 4). These rates remained in effect until the implicit repeal of all state stamp taxes effective December 31, 1872.

### **An hypothesis**

The most likely explanation for the new rates is that the letter of the law was changed to compensate for the format of the new stamps, leaving the taxes themselves unchanged, at least for bills made in sets of two. If so, 8¢ First and 8¢ Second stamps must also have paid a total of 8¢ tax, not 16¢.

### **The riddle solved**

This hypothesis can be tested. The new

rates went into effect immediately, on April 1, 1866, but the new stamps were not prepared and circulated for some months (Mahler, 2004), and in the interim the new taxes were paid with the old Exchange stamps. If the hypothesis just stated is correct, for bills made in the usual sets of two or more, Exchange stamps should have been used exactly as before, to pay a tax per bill of half the denomination of the stamp. For example, 8¢ Exchange stamps should have been used to pay 4¢ tax per bill.

This is exactly what is observed. In a soon-to-be published census of recorded California stamped bills, 57 cases of Exchange stamps used after April 1, 1866, are listed; in 51 of these, the stamps pay the appropriate tax per bill of precisely half their denomination(s): 8¢ Exchange stamps pay 4¢ tax per bill, 20¢ stamps pay 10¢ per bill, 30¢ stamps pay 15¢ per bill, and so on (Figures 5, 6).<sup>2</sup>

Thus the denomination of an Exchange stamp was the cost, not of that individual stamp, but of First, Second, and (occasionally) Third stamps of that denomination. Equivalently, the Exchange rates of 1857–66

<sup>1</sup>Originally by the Act of April 29, 1857, most recently by the Act of April 10, 1862, also specified in the value tablets of the Exchange stamps themselves.

<sup>2</sup>In the other six cases the tax was slightly underpaid or slightly overpaid.

applied to sets of bills, not to the individual bills comprising the sets.

### The mini-riddle of the unstamped Thirds

This deduction allows us to solve another puzzle. Thirds of exchange from the Rectangular period invariably lack California stamps. Why? Again the answer lies in the Act of March 31, 1866. For bills made in sets of two or more, this Act reduced the tax rates to half of those previously established, and specified that the reduced rates applied to each bill of a set. For sets of two, this left the tax on the set unchanged, but for sets of three, would have increased the tax by 50% had all three been stamped. In practice, the First and Second of a set of three were stamped as required, but the Third typically left unstamped (Figure 7), leaving the tax on the set as it had always been.

The Act of March 13, 1866, does appear to have mandated this practice, but this is certainly not obvious. The primary purpose of the Act was to order replacement of the much-maligned primitive woodcut Circulars by new general-purpose stamps.<sup>3</sup> Its secondary purpose appears to have been to leave the stamp taxes themselves unchanged. For the Attorney, Insurance, and Passenger

taxes, this was stated explicitly: "This section shall not be construed as affecting in any manner the rates of duty imposed by said stamp laws upon certificates of admission to practice law, or policies of insurance, or passage tickets, or memorandums of passage."

For the Exchange taxes, the matter was not so simple. The Act first stated that the tax was to remain unchanged for bills made singly or in sets of three (*italics mine*): "And every bill of exchange, draft, order, certificate of deposit, or letter of credit, upon which a stamp duty is imposed . . . shall pay, if drawn *singly or otherwise than in duplicate*, the rates of duty as levied and specified in the first section of the Act of [April tenth] eighteen hundred and sixty-two."

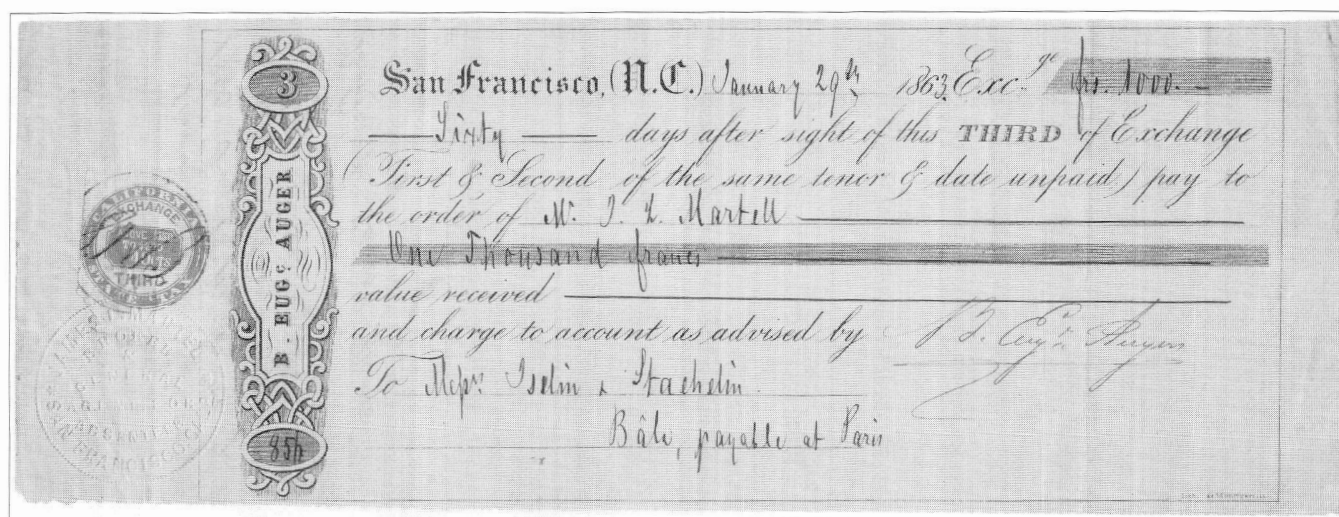
Next the case of bills drawn in the customary sets of two was settled, albeit indirectly: "and if drawn in sets of two or more, for every bill or instrument of each set, shall pay one half the rates of duty therein levied and specified."

For sets of two, two times one half equals one: two bills, each taxed at half the old rate for sets, pay a total matching the old rate. Why, though, was this same formula also applied to sets of more than two? For sets of three, it specifies a total tax of one and one half times the old rate. This calculation conflicts with the preceding clause of the very same sentence, which states that sets of three shall be taxed at the previous rates! Were the words "or more" in the formula inserted in error? That was my initial reaction.

A little thought, though, shows that the purpose of the formula, for sets of three (or

**Figure 3.**  
Third of F.  
Eugene Auger,  
San Francisco,  
January 29, 1863,  
amount 1000  
French francs  
(about \$193),  
drawn on  
Bale, Switzerland,  
payable  
in Paris,  
stamped with  
40¢ red Third  
(Cabot #57).  
Thirds were  
virtually  
always held in  
reserve.

<sup>3</sup>"the same made adhesive, and in other respects . . . changed and improved; . . . the said dies shall be executed on steel, similar in shape and design to that of the United States internal revenue stamps now in use." 31 denominations from 4¢ to \$56 were specified.





more), may have been to specify *how* the tax was to be paid with the new Rectangular stamps, not to calculate the total. Stamping all three bills identically would have required Rectangulars in 14 additional and un-gainly denominations. The tax of 8¢ per set for bills above \$20 to \$50 would have required stamps of 2  $\frac{2}{3}$ ¢; the 20¢ tax, stamps of 6  $\frac{2}{3}$ ¢; and so on. The elegant solution was to simply stamp the First and Second each at half the total, as for sets of two, and leave the Third unstamped. On the other hand, the formula does require that “every bill . . . of each set” be stamped, a requirement obviously violated when Thirds went unstamped. The Statutes are clearly inconsistent here.

On balance, it seems extremely unlikely that the legislature intended a large tax increase on just one small subset of documents, bills of exchange made in sets of three. But if, as I believe, their intention was to reword the Exchange taxes so as to accommodate the format of the new stamps, while leaving the taxes themselves essentially unchanged, they certainly could have done a better job of making their intentions clear. The method of stamping bills of exchange made in sets of

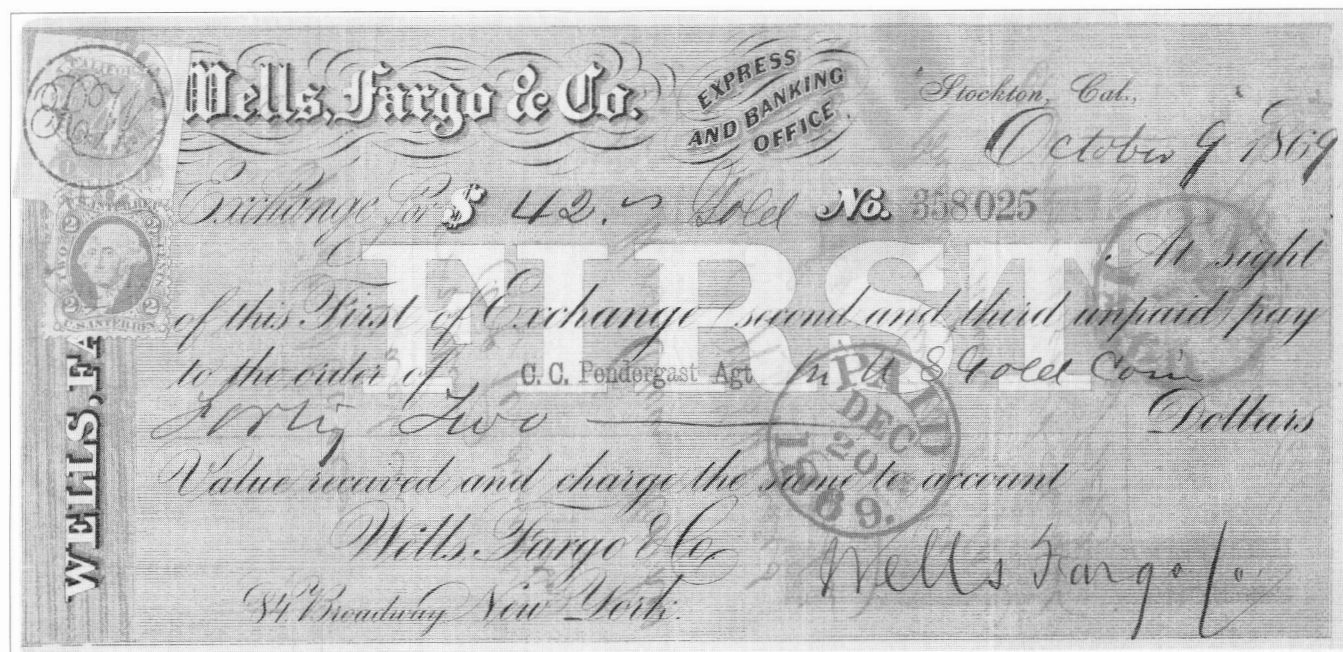
three should have been addressed directly, not obliquely.

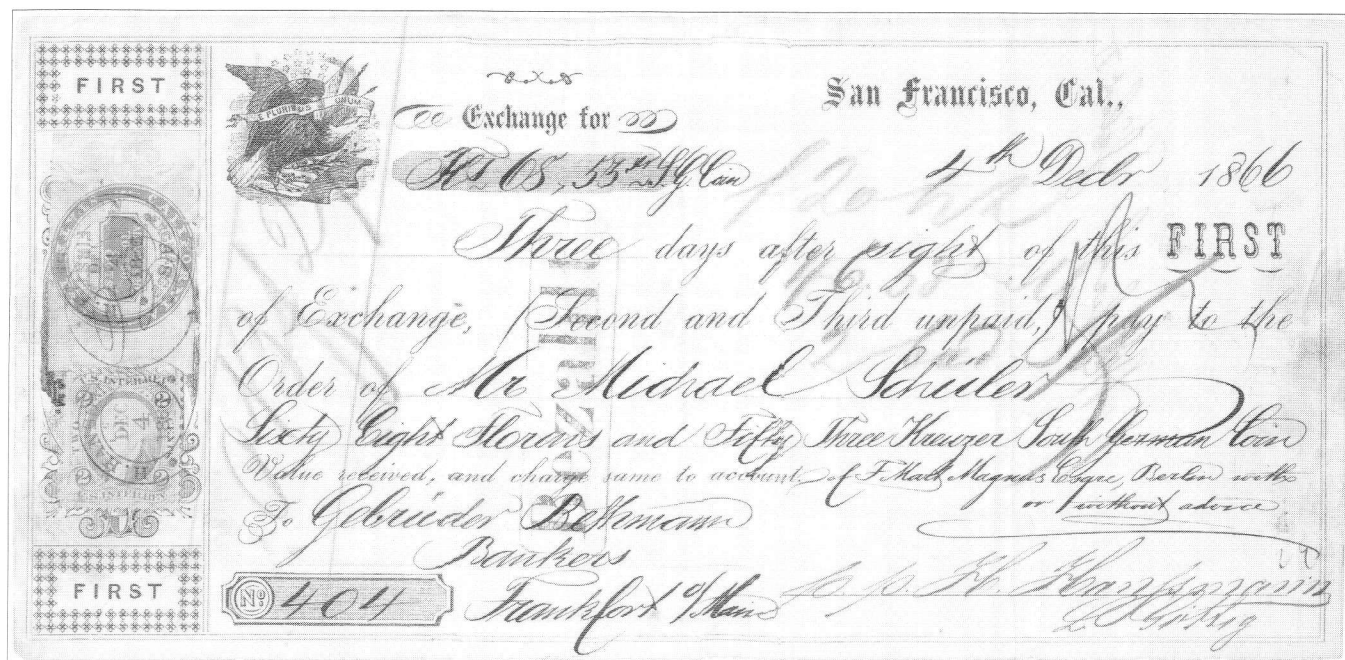
### Controller Watt on unstamped Thirds

Controller Robert Watt, in his bi-annual report dated November 10, 1871, complained, “I am informed that it is the practice with certain bankers, in issuing bills of exchange, to divide the amount of stamp duty into three parts, and to stamp only the first and second of exchange, each with one-third of the amount of stamps required, the third of exchange being seldom, if ever, called for . . .”

Watt’s complaint is useful for us in that it provides contemporary confirmation that Thirds were not being stamped, consistent with present-day observations on surviving bills. It is a strange objection, though. The Controller knew that bankers were leaving Thirds unstamped, and that he didn’t like it. He seems not to have grasped, though, precisely what they were doing, or why. As explained above, bills made in sets of three were still taxed at the original Exchange rates for sets, first stated in 1857 and most recently in the Act of April 10, 1862, and

**Figure 4.** First of Wells, Fargo & Co., Stockton, October 9, 1869, amount \$42, stamped with 4¢ orange (Cabot #180) plus federal 2¢ U.S.I.R. Effective April 1, 1866, bills for over \$20 up to \$50 were taxed by the state at 4¢ per bill. Rectangular stamps on bills of the Wells, Fargo & Co. head office at San Francisco are usually severely cut into, sometimes into the design on all four sides. Bills from the outlying offices provide some welcome contrasts, like this huge-margined stamp.





these rates, when divided by three, did not generally yield amounts that could be readily paid with Rectangulares. One could not shade the 8¢ tax on a set for three bills by stamping only the First and Second at 2 <sup>2</sup>/<sub>3</sub>¢; nor shade the 20¢ tax by using two stamps of 6 <sup>2</sup>/<sub>3</sub>¢; and so on for 16 of the 22 rates. True, there were exceptions: the 30¢ tax could theoretically have been shaded by stamping only the First and Second at 10¢; similarly for the 60¢, \$3, \$6, \$30, and \$90 rates. Among surviving bills, there is one recorded example of a Second from a set of three that was underpaid in this way, of the Bank of California, drawn on London January 13, 1872, amount £50 (approximately \$242), bearing a 20¢ Rectangular instead of the required 30¢. One example, however, does not a pattern make,<sup>4</sup> and it

<sup>4</sup>In fact, there may be a pattern of an entirely different sort at work here. I have recorded four more bills of the Bank of California all with the 30¢ tax per bill underpaid by a 20¢ Rectangular; all are Duplicates drawn on New York, from sets of only two, not three. From the census:

Date	Amount	Stamps	Comments
10/18/1866	\$211.80	20¢ (D185), R6c	Underpaid
6/4/1867	\$300	20¢, 4¢ (D180/1, 185), R6c	#4355; underpaid
2/21/1868	\$276?	20¢ (D185), R15c	Underpaid
5/20/1869	\$250	20¢ (D185), R15c	Underpaid

The 1871 underpaid Second cited above may be part of a pattern of systematic underpayment by one specific user, the Bank of California, rather

seems improbable that this was what the bankers in question were doing. More likely what Controller Watt was objecting to was the common practice, already discussed, of stamping the First and Second of a set of three at the new rate for individual bills, then leaving the Third unstamped. Evidently even the state Controller was confused by the workings of the Exchange tax.

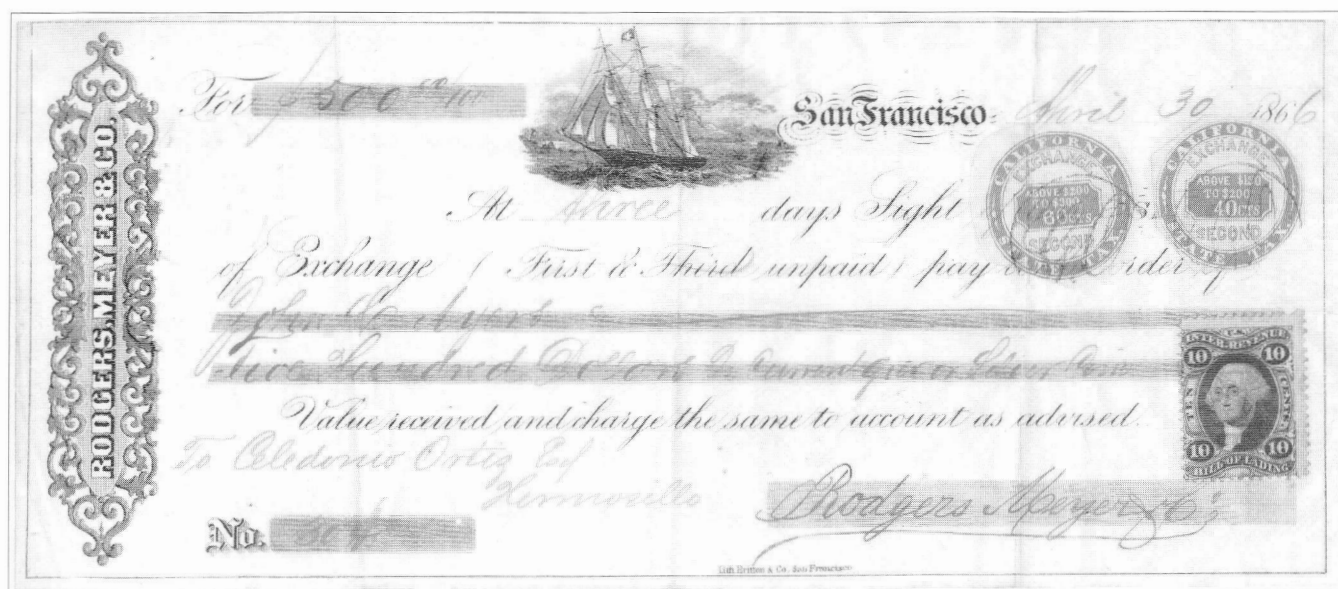
### Thirds are rare

This failure to stamp Thirds with Rectangulares was a relatively minor problem, as relatively few California bills of this era were made in sets of three. This is not immediately obvious; it becomes clear only after many California bills are examined. It is a surprising conclusion on two counts. First, it stands in marked contrast to what is observed for the bills of exchange most familiar to American collectors, Eastern bills stamped at the U.S. Foreign Exchange rates of the Civil War era. Among these, Thirds are by far the most common survivors: the 135 bills in my own collection include 74 Thirds (55%), 42 Seconds (31%), and 19 Firsts (14%). With Thirds so common, it is clear that these bills were typically made in sets of three, and it comes as a surprise that California bills were not.

than evidence for a general pattern of underpayment involving sets of three.

**Figure 5.** Generic First of H. Hanssmann, San Francisco, to Frankfort, December 4, 1866, amount 68.53 South German florins (about \$28), stamped with 8¢ red First (Cabot #101) plus 2¢ U.S.I.R. Note the use of the 8¢ Exchange stamp to pay the 4¢ tax. The only recorded stamped bill of Hanssmann.





**Figure 6.** Second of Rogers, Meyer & Co., San Francisco, to Hermosillo, Mexico, April 30, 1866, amount \$500, stamped with 60¢ & 40¢ red Seconds (Cabot #104, 107) plus U.S. 10¢ Bill of Lading. Note the use of \$1 in Exchange stamps to pay 50¢ tax. The only recorded bill of Rogers, Meyer & Co.

Many California Firsts and Seconds—by my estimate some 60%—are from sets of only two, for they make no mention of a Third (Figure 2). This leaves 40%, though, that appear to have been from sets of three, for they specify payment only provided “Third unpaid” (Figures 1, 4–6). One would thus expect to see a fair number of surviving California Thirds. Again, the surprise is that one does not. Of 316 bills I have recorded bearing Exchange stamps, 18% are Firsts, 78% are Seconds, and only 12—just 4%—are Thirds.<sup>5</sup> A similar pattern is observed for the Rectangular period, although it is harder to track because Thirds are now invariably unstamped, and less likely to capture the attention of philatelists. I have recorded 156 bills bearing Rectangulars, including four Seconds with attached unstamped Thirds (Figure 7), and have encountered, but not meticulously recorded, another five to ten unstamped Thirds. If anything, these data suggest a slightly higher percentage of Thirds during the Rectangular period than during the previous decade, but still only on the order of 10%.

The scarcity of California Thirds compels the conclusion that even when Thirds were printed, they were often not executed; if they had been typically executed and stamped, then the Second and Third of a given set, assuming both were usually held in reserve,

would have had equal chances of surviving. The rarity of Thirds suggests strongly that they were often considered superfluous, not filled out, and certainly not stamped.

The recorded Thirds are, with the one exception already noted,<sup>6</sup> drawn on European funds. Presumably sets of three were made in these cases because of the greater possibility of the First being lost in transit. It is not a general rule, though, that foreign bills were made in sets of three. The clearest examples are Seconds of Donohoe, Kelly & Co., San Francisco, drawn on the Bank of Ireland in Dublin (and appropriately printed in green!), and Duplicates of the Bank of California, San Francisco, drawn on London, which were printed in sets of only two.

### **Exchange stamps in sets of three or two?**

There is one more loose end to tie up here. We have seen that users of Exchange stamps rarely needed Thirds. Were the stamps nevertheless, as Applegate asserted, routinely printed and sold in sets of First, Second, and Third? If so, what was the fate of the thou-

<sup>5</sup>54 of a sample of 91 on hand here.

<sup>6</sup>All bearing Third Exchange stamps. Ten of F. Eugene Auger, San Francisco, all drawn on Bale, Switzerland, payable in Paris (Figure 3); a generic San Francisco Third for £5000 bearing \$56 Third (D72), made by “Als— Co.,” drawn on London, 25% missing at right; and a bill of Mark Brumagim & Co., San Francisco, drawn on New York, printed as the Second of two, converted to a Third by handstamp and ms. notations.



**Figure 7.**  
Unsevered  
Second and  
Third of  
Tallant & Co.,  
San Fran-  
cisco, to  
London, June  
29, 1868,  
amount £200  
(about \$968),  
the Second  
stamped with  
\$1 puce (Cabot  
#198) plus  
U.S. 20c  
Inland  
Exchange part  
perforate, the  
Third left  
unstamped  
(see text).

sands of unneeded Thirds? There are several pieces of evidence suggesting that the Exchange stamps were in fact most often printed and/or sold in sets of just two, and only occasionally, when called for by users, in sets of three. The last series of Exchange stamps, those with "EXCHANGE" in open letters (Cabot #101–22), used circa 1863–6, were, with the exception of the \$1 and \$2 values, not even printed in Thirds—or at least, none have ever been seen, for they are not listed by Cabot. The same is true for 12 of the 21 denominations of the preceding issue, those in the original design with closed letters, on medium white wove paper (Cabot #80–100), used circa 1862–6. Admittedly this is evidence of a negative sort: after decades of looking, these stamps have never been found in Thirds. All these stamps were presumably printed and sold in sets of only two; the state evidently already had on hand an adequate

stock of sets of three. The five recorded surviving Exchange multiples provide evidence of a positive sort, dovetailing nicely with Cabot's listings; all are unused se-tenant vertical pairs, First at top, Second beneath (Mahler, 2004).

The state had an interest in keeping unneeded Third Exchange stamps out of the hands of the public. In practice, First Exchange stamps were virtually always used on First bills, Seconds on Second bills, Thirds on Thirds; of the 316 recorded bills bearing Exchange stamps, only three bear mismatching stamps! Still, there was nothing in the Statutes requiring use of matching stamps. If sets of First, Second, and Third stamps had been sold to users drawing bills in sets of only two, there was nothing—except perhaps a sense of honesty and propriety—to prevent the use of the Thirds on First or Second bills; with two sets of three stamps, three sets of



two bills could have been stamped. This would certainly have violated the spirit of the law, but not its letter. In general, and certainly in the matter of taxes, the citizenry tends to do what it can get away with. Yet no such mismatching use of Thirds has been observed on surviving bills.

On balance, it appears that Exchange stamps were most often printed and sold in sets of only First and Second; and sold in sets of First, Second, and Third only for the small percentage—on the order of 5% or so—of bills actually drawn in sets of three.

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# A road construction tax for Haiti

by Gerald L. Boarino, ARA

The fiscal illustrated below was decreed on January 30, 1963, while Dr. François Duvalier was President of Haiti. It was designed to raise monies for the construction and the maintenance of the two main arteries between Port au Prince and the nearby hillside city of Pétion-Ville. This was seen as necessary for the stimulation of tourism.



The 0,50 gourdes stamp that was created has a light blue as its color of issue. As there were many printings, one can find a variety of shades. The design measures 30 x 35 mm, with a perforation 13 ½ At the bottom right margin there is found the imprint

Litho[graphie] Imp[rimerie] de l'Etat. The initials in the design represent "Fonds Spéciaux de Construction et de Réfection des Rues" or "Special Fund for the Construction and Repair of Roads."

Under this law, in addition to any other tax stamps required, a tax of 0,10 gourdes was to be affixed judicial decrees, court minutes, copies of papers tended by a process server, etc. Also, the stamp in question would be affixed to all utility bills on their payment in the form of a receipt tax. The same tax stamp would also be affixed to all radio-grams, telegrams, cablegrams sent abroad.

Apparently this law was rescinded well before the 1986 period, when the military junta took over and proceeded to rescind a swath of Duvalier-inspired tax laws.

## Icelandic revenue handbook in progress

A team is now actively working on completing the manuscript and publication for a new handbook and catalog on Icelandic revenue stamps. The main author of this publication is Tor Torsteins, of Reykjavik. He was the author of a fine handbook published in late 2000 on the same subject. That work was supported by Iceland Post, which required it to have been in the Icelandic language. There was a very small quantity published of that edition. Because the demand for this information will be increased by the use of English, this new edition is anticipated to be

bilingual, Icelandic and English.

There have been some new items found since this first edition came out, and the new publication is planned to include them. Therefore, now is the time for any collector to contact the team if he has some Icelandic revenue material about which he knows little. It certainly is possible that additional undescribed material is in the hands of collectors.

Please contact me for further information. Paul A. Nelson, Box 310, Alaremont, CA 91711 or <pnels@att.net>.

Cal-Rev members met at SACAPEX on Saturday, November 1, 2003, with a program of show and tell. Chaz Nelson showed us an unlisted and unknown town overprint on an Indian revenue stamp. Don Green announced that he won a Large Gold at International Stamp show in Bangkok, congratulations Don. Ralph Walthers showed Kristin Patterson's new handbook on playing card revenues. It is a very well done and it includes many color illustrations. Heartily recommended.

It was at this point that Dave Beeby put three boxes on the table, unpacked several binders and commenced to talk about Allied Military Government (AMG) revenues. It was a most welcome impromptu program. Dave showed us several early forerunners to the AMG revenues and discussed some of the historical background of Trieste and Venezia Giulia. He went on to point out various revenue categories such as weights and measures and other categories in his collection. The highlight for me is when he turned to Italian stamped paper from the 1940s which had been overprinted for AMG use. None of these documents had been listed in the Bush-Cass catalog of AMG stamps and Dave was one of the few collectors that knew of their existence.

Interesting experience at SACAPEX. I was looking at a Canadian Revenue collection cataloging \$6,000, at a dealers booth. It was an OK lot and the dealer wanted \$3,000. Too much for what I would get out of it. Less than 15 minutes after looking at it someone walked up, took a look and negotiated a \$2,600 price. You just never know who is hovering in the background, certainly not anyone that I knew.

Many of you remember Rafael Pinto's program on Costa Rica a couple of years ago. He was so enthused about revenues he returned to Costa Rica and organized the Costa Rica Postal and Fiscal Society. I read (stumbled through) their latest edition of *Timbre* and found Oscar Rohrmoser's article on Timbres de Emigracion (Emigration Revenue Stamps) very interesting. I remembered that about two months ago while sorting through an accumulation of revenues at the Sunnyvale stamp shop along with Bill Barr I found an Emigracion Stamp dated 1911, the one

Colon with "Emigration" inverted. I showed it to Bill at the time and it ended up in my collection of Costa Rica Revenues. It wasn't until I saw this article with the wonderful color prints that I hurriedly went to my collection, grabbed the catalog and found the Emigration stamps. Yes, the catalog lists number 4a, a 1C with 1911 inverted but it doesn't list an inverted Emigracion overprint. I sent this information to Rafael Pinto and he has already responded and is taking a copy of the scan to Oscar.

I understand that an international revenue show is planned for the UK within a year and is to be followed by another the following year here in the US.

### **Cal-Rev November 8 meeting**

It's a Wrap. First up for show and tell was Kristin Patterson with her new monograph, *It's a Wrap, US Revenue Stamps used on Playing Cards, 1862-1883*. The book is perfect bound, 8 1/2 x 11 inches and contains 118 pages in which she illustrates, in color, playing card wrappers and cards along with details about the manufacturers as well as the stamps.

John Johnson followed by talking about match tax stamps and one company that manufactured Magnetic Powder, an insecticide. He also had examples of their product bottles, application bellows and a broadside advertising their product. Bill Barr passed around some modern Costa Rica revenues perfined Specimen from the Thomas de La Rue Archives. Peter Bonsen passed around several new revenue catalogs by J. Barefoot and also Clive Akerman's volume V of Argentina. Chaz Nelson gave us a delightful presentation on Austrian patriotic labels on postcards used after WW I. Detailed pictures and translations of these cards can be seen on Chaz's web site <[www.chaz.org](http://www.chaz.org)>.

Gary La Crosse showed a picture post card from Colombia and pointed out the location where he slept in a hammock during his Peace Corps days. George Condas complained about his last trip to Greece. It seems that Athens, preparing for the Olympics, is so clean he was unable to find any tobacco tax stamps. He did mention that he was able to get into the Ministry of Economics and see

**Cal-Rev/ 55**



# The Mette and Kanne facsimile labels of Scott RS180d

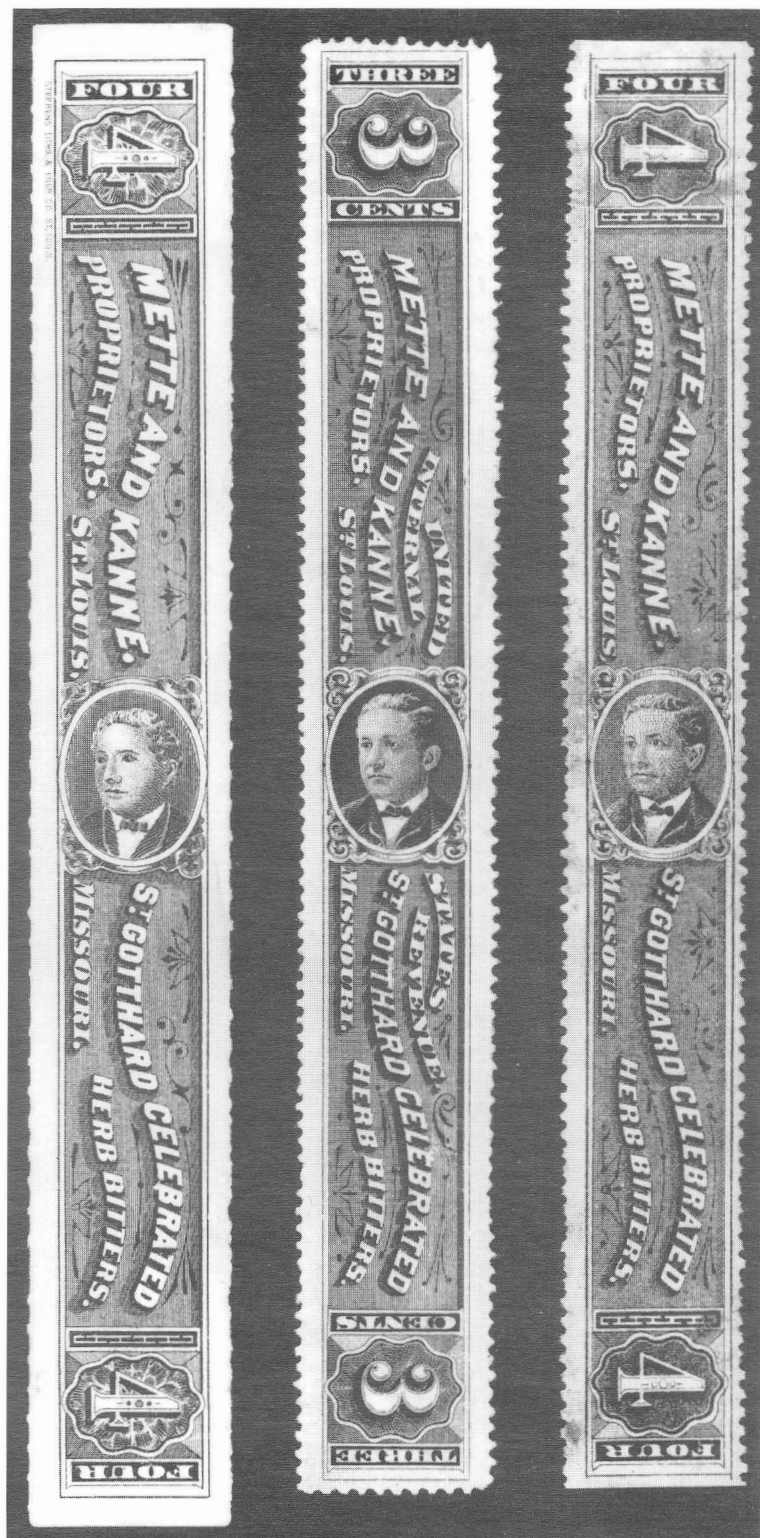
by Andrew P. Ferry, ARA

When the stamp tax on proprietary medicines was repealed, effective July 1, 1883, many of those manufacturers of proprietary medicines who had arranged with the federal government for use of private die stamps were displeased (the money saved by not having to pay the tax aside) by the prospect of having to discontinue their use. The revenue stamps had served them for years as advertising media and as agents that discouraged imitation of product and packaging by competitors.

Some of these proprietors had their private dies modified, usually by eliminating the words "U.S. Internal Revenue" and by removing denominations of value. Labels of this type closely resembled the revenue stamps. In other instances, more extensive alterations were made, so that although features seen in the revenue stamps are present, the labels show only passing similarity to them. In still other cases, new designs bearing little or no resemblance to the revenue stamps were introduced.

The Mette and Kanne private die medicine stamp (RS180d) was first issued in 1879 (Toppa, Deats and Holland, 1899). It is one of only seven private die medicine stamps issued in the 3¢ denomination (Figure 1, center). Holcombe's article about the Mette and Kanne revenue stamp is extremely sparing in detail, occupying only one-half of a page in Griffenhagen's anthology of Holcombe's publications about the various firms whose owners used private die medicine stamps on their products. In that article Holcombe mentions that the individual depicted on the stamp is Louis Mette.

My example of the stamp (Figure 1, middle) measures 139 x 14.5 mm. The Boston Revenue Book gives the dimensions as 138 x 14 mm, as does Holcombe, who is known to



**Figure 1. Center:** The revenue stamp, RS180d.  
**Right:** Facsimile label, 180M1 (new discovery).  
**Left:** Facsimile label, 180M2 (discovery copy).

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## Volume 57—2003

Compiled by the Editor

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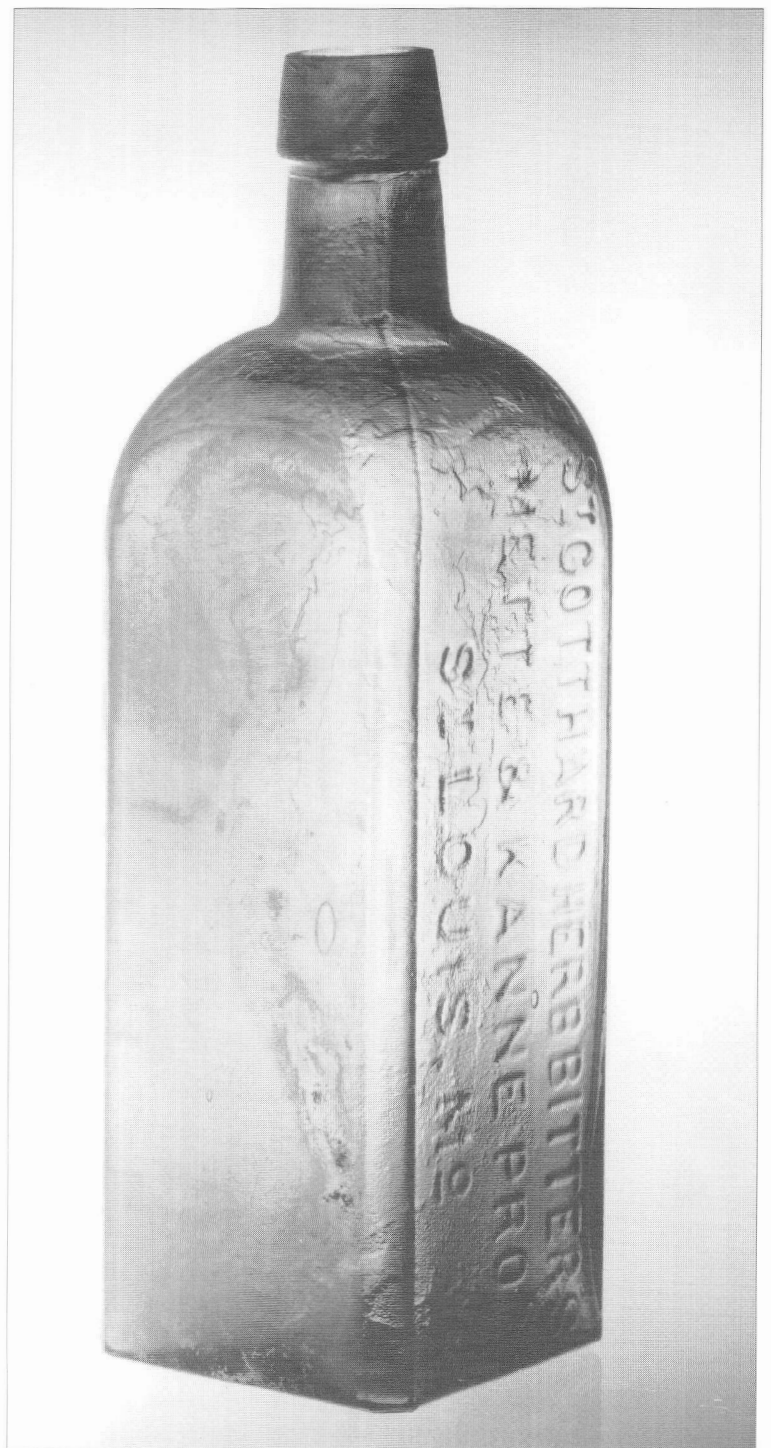
**Duncansville, PA 16635-0241**

have—on occasion—simply copied into his articles the dimensions of the various private die medicine stamps as described in the Boston Revenue Book, even when those given in that book were grossly in error (Ferry, 2003).

After repeal of the stamp tax on proprietary medicines became effective on July 1, 1883, the Mette and Kanne firm introduced a facsimile label to take the place of the revenue stamp that had been used as a cork seal on bottles of St. Gotthard Celebrated Herb Bitters. I know of two varieties of the Mette and Kanne facsimile labels (Figure 1, right and left). They are both rare. In his privately printed list of facsimile labels, Holcombe (1944) made no mention of any facsimile label used by Mette and Kanne. Springer (1974) did list one type, and assigned it the number 180M1. The label illustrated in his catalog is the very one that is illustrated in Figure 1 of this article, at the left. In this article, I am tentatively going to refer to that label as 180M2, because I believe the other facsimile label (Figure 1, right) probably appeared first, largely because it resembles the revenue stamp more closely than does the one designated as 180M1 by Springer.

The facsimile label to which I am referring as 180M1 in this article is shown in Figure 1, at the right. It is lithographed in black and measures about 138 x 14.5 mm. Unlike the revenue stamp, which is perforated 12 on all four sides, this facsimile label is imperforate at both ends. At top and bottom, it is perforated 11 (rather than 12). The numeral of value (3) on the revenue stamp has been replaced by a 4. The word "CENTS" on the revenue stamp has been supplanted by a simple design in the panel at both ends of the stamp. The words "UNITED STATES INTERNAL REVENUE" have been removed. There are minor changes in the ornaments arrayed in the two large side panels, most noticeably in the zones occupied in the revenue stamp by "UNITED STATES INTERNAL REVENUE." The depiction of Louis Mette closely resembles that seen on the revenue stamp. This facsimile label is rare (perhaps even unique), and has not been reported previously.

The facsimile label shown at the left in Figure 1 is the very same one that is illustrated in the Springer catalog, where it is listed as 180M1. Because I believe it probably was put into use later than the facsimile

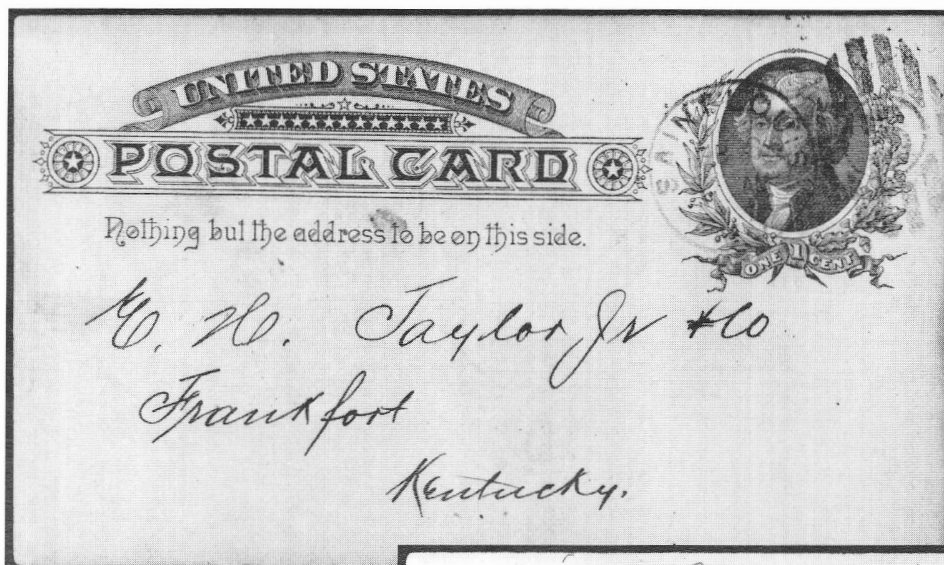


label shown at the right in Figure 1, I am tentatively referring to it as 180M2.

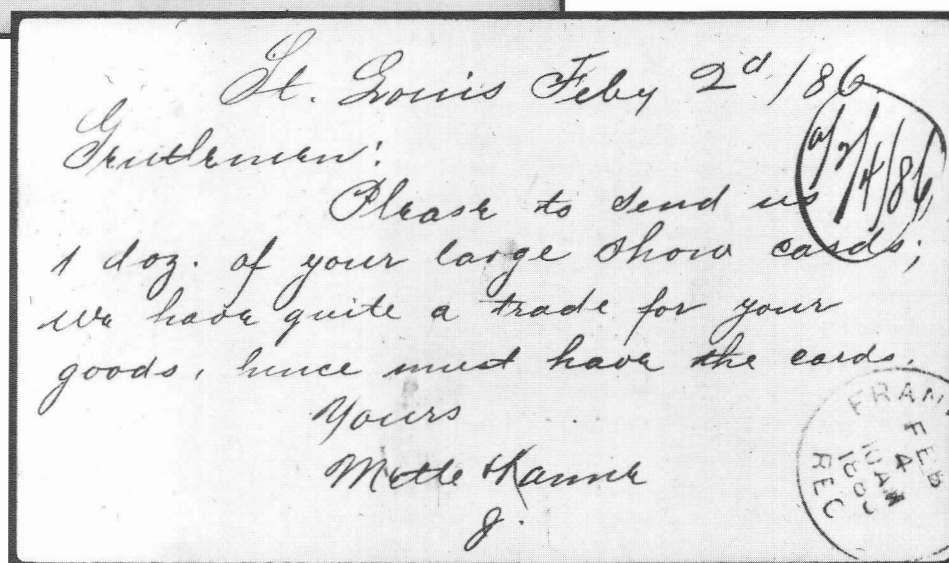
The differences between the two facsimile labels I am describing in this article are so obvious that they need not be pointed out in detail. The vignettes differ markedly. In 180M1, the depiction of Louis Mette closely resembles that of the revenue stamp. But in

**Figure 2.**  
*Bottle used by  
Mette &  
Kanne for  
distribution of  
St. Gotthard  
Herb Bitters.*





**Figure 3. A.** Postal card sent by Mette & Kanne to a liquor manufacturer in Kentucky on February 2, 1886. **B.** On the message side of the card, they asked the Taylor firm to send a dozen large show cards to assist in the sale of their goods.



the facsimile label to which I am referring as 180M2, the appearance of the depicted individual is markedly different from the one that appears on both the revenue stamp and on 180M1. It bears a certain resemblance to the current President of the United States of America. The label is lithographed in black and its design measures about 140 x 14.5 mm. Like the other facsimile label, it is imperforate at both ends. But unlike the revenue stamp, which is perforated 12 on all sides, and unlike the facsimile label I am tentatively referring to as 180M1, this label is rouletted 7 at top and bottom. Immediately under the bottom frame line, on the left, is the imprint of the firm that produced this facsimile label. In a single line, in a size so small that it will probably not be legible even in the enlarged format in which this label is

shown, is "STEPHENS LITHO. & ENGR CO. ST. LOUIS."

Minor features that differ from those seen in the revenue stamp and in the facsimile label I am referring to here as 180M1, but which are hardly necessary for identification purposes, include: 1. "METTE AND KANNE" is rendered in letters larger than those used in the revenue stamp and in 180M1. 2. There are minor differences in the design of the frame that encompasses the central vignette. 3. The abbreviation of Saint in "ST. LOUIS" differs in the manner in which the "T" is presented. 4. There are minor variations in the ornamental figures.

As is the case with the newly discovered facsimile label (180M1) that I am reporting in this article, the second facsimile label (to which I am referring herein as 180M2) is also

rare, and may be unique. An indication of its rarity can be gleaned from Springer's catalog. Published in 1974, the prices in this catalog are now hopelessly out of date and are far too low. But Springer did recognize the rarity of this facsimile label. Among all of the facsimile labels of the private die medicine stamps included in his catalog, he assigned the highest price to the Mette and Kanne label.

Shown in Figure 2 is a bottle of the type on which Mette and Kanne used their revenue stamp and facsimile labels. It is a four-sided, dark amber bottle, 8 7/8 inches tall. In lowly embossed letters is "ST. GOTTHARD HERB BITTERS / METTE & KANNE PROs. / ST. LOUIS, Mo."

The bottle's dimpled, non-pontilled, base bears the embossed initials of its manufacturer, "M. G. Co." This bottle is listed in the splendid book by Carlyn Ring and William C. Ham (1998) entitled, *Bitters Bottles*. In their classification of the rarity of bitters bottles, they assign it to the category, "COMMON."

When the Mette and Kanne firm was at its peak, St. Louis had a large population of central European descent, many of whom were German-speaking. I believe this accounts for the name they gave to their chief (sole?) proprietary—St. Gotthard Celebrated Herb Bitters. The St. Gotthard Pass is located in the Lepontine Alps of southern Switzerland and is an important motor and railway route between south central Europe and Italy. It lies at an elevation of 6,916 feet and is 16 miles long. Although the pass was known to the Romans, it was not generally used as a trans-Alpine route until the early 13th century. The name of the pass (initially mentioned early in the 14th century) is believed to be derived from a hospice built at the summit by the dukes of Bavaria in honor of St. Godehard (or Gotthard), an 11th century bishop of Hildesheim (now in Germany). A modern hotel stands at the summit (Britannica, 1998a).

I believe Mette and Kanne selected the name "St. Gotthard" for their bitters in the expectation that use of that name would inspire in the recent immigrants from central Europe pleasant memories of the region in which they had grown up, and where ailing travelers of the past had been able to find succor at the St. Gotthard hospice. Another factor in Mette and Kanne having selected

St. Gotthard as the name for their bitters is that the St. Gotthard Pass was very much in the news from Europe reaching the immigrant population of St. Louis at the time that Mette and Kanne were developing their business. After years of construction, the St. Gotthard rail tunnel through the pass was opened in 1882. And less than 25 years ago, in 1980, a twin 10.5 mile road tunnel was opened. Despite the rail and highway tunnels, increasing traffic has resulted in long delays crossing the Alps in this region (Britannica, 1998b). During the peak summer tour season, automobiles and trucks are often backed up more than 30 miles, a situation to which I can attest personally, having spent the better part of a Sunday afternoon and early evening on that roadway in June of 1989.

**Figure 4.**  
Advertisement by Mette & Kanne for St. Gotthard Herb Bitters. Taken from a program for a Fair held in 1895 in Warrenton, Mo., as reproduced in *Bitters Bottles*. (Courtesy of Mr. William C. Ham)

6 FRANKLIN COUNTY A. & M. SOCIETY.

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## LIQUOR DEALERS

AND IMPORTERS.

## KENTUCKY WHISKIES

A Specialty

W. H. McBrayer, O. F. C. Taylor, Kentucky Club, T. B. Ripy and all other prominent brands constantly on hand.

Cures

Dyspepsia,

Indigestion

and all

diseases

of the

Liver and

Kidneys.

**HERB**

**ST. GOTTHARD**

**BITTERS.**

**BITTERS.**

Cures

Chills

and

Fever,

Fever

and

FOR SALE BY ALL DRUGGIST AND GENERAL DEALERS.

Price \$1.00 per Bottle.



In his brief note on the Mette and Kanne firm, Holcombe (1979) mentioned irregularities in their listings in the St. Louis city directories, and that there was nothing in the directory listings to indicate that they manufactured or sold a proprietary product. He added that, "The business is given in different years as 'liquors', 'whol. liquors' or 'rectifiers and whol. liquors'." Further evidence that their commercial activity was largely in the realm of the liquor business is to be found on a postal card in my possession. It was mailed by Mette and Kanne on February 2, 1886 (some 2 ½ years after the firm began using facsimile labels, rather than tax stamps, on bottles of St. Gotthard Celebrated Herb Bitters). The card was sent to the (E. W.?) Taylor Company of Frankfort, Kentucky, a whiskey manufacturer (Figure 3A). Mette and Kanne requested a dozen of the Taylor firm's large show cards to help them with the sale of Taylor products, which already were in considerable demand (Figure 3B).

Mette and Kanne remained in business until at least 1895. Neither the firm nor St. Gotthard Celebrated Herb Bitters is listed in the 1904–1905 *Catalogue of The Charles N. Crittenton Co.*, a 592 page compendium of proprietary medicines and druggists' sundries, nor is there a citation for the firm or its bitters in *The ERA Blue Book; a universal price list and directory of manufacturers for drug trade buyers* published for use in 1900. But this directory does have a listing for Severa's St. Gotthard's Oil.

The latest date for which I have evidence that the firm was still in business is to be found in *Bitters Bottles* (Ring and Ham, 1998). That book contains, necessarily in much reduced fashion, an advertisement for Mette and Kanne products as taken from a program for a Fair held in 1895 in Warrenton, Missouri (Figure 4). In the upper aspect of the advertisement, Mette and Kanne list themselves as wholesale liquor dealers and importers. They add that Kentucky whiskies are a specialty, and among the firms whose products they list is Taylor, manufacturer of Kentucky Club. The lower aspect of the advertisement illustrates a bottle of St. Gotthard Herb Bitters, the label indicating that Mette and Kanne of St. Louis are the proprietors of this product, which sold for \$1.00 per bottle. It is said to cure

dyspepsia, indigestion, chills, fever, and all diseases of the liver and kidneys.

One point about the advertisement that is of particular interest to me is the illustration that appears near the center of the bottle label. Its details have not fared well in reproduction in the book, the authors having had to resort to using a photocopy of the advertisement, rather than the original ad, for this purpose. Another feature hampering evaluation of the illustration on the bottle label is that it is reproduced in a small size (about 10 x 9.5 mm). But the presence of snow-capped mountain peaks in the upper part of the illustration, just below "BITTERS," supports my suggestion that Mette and Kanne had the St. Gotthard Pass, and its hospice, in mind several decades previously when deciding upon a name for the bitters that they were about to introduce to the public.

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## It shouldn't exist!

by Michael Mahler, ARA

On first seeing this 1864 second bill of exchange of Wells, Fargo & Co., and more specifically the pair of California stamps affixed (Figures 1, 2), my reaction was disbelief, turning rapidly to excitement. The bill is for \$1000; for amounts above \$750 to \$1000, the state tax was \$2, paid here by an uncut vertical pair of \$1 Second Exchange stamps, cut to shape at top and bottom, well tied by Wells, Fargo handstamp cancels. "EXCHANGE" and "SECOND" are in open letters (Cabot #118) on the top stamp of the pair, and in closed letters (Cabot #86) on the bottom stamp!

This bill has two more unusual aspects overshadowed by this extraordinary California pair. The 2¢ Proprietary blue affixed to pay the U.S. Bank Check tax was invalid for payment of documentary taxes; and the "WELLS FARGO & CO. SACRAMENTO" large circular datestamp tying the stamps is a postal cancel used here on revenue stamps.

### Census of exchange multiples

Multiples of California Exchange stamps are rare as hen's teeth. Kenyon (1920) re-

corded four pairs: "an unsevered vertical pair of the 8¢ carmine is known, the upper stamp being the First of Exchange with open letters and the lower stamp being the Second of Exchange with solid letters. More normal pairs of the 8¢ exist, with the First of Exchange above the Second of Exchange, both stamps with solid letters, and similar pairs of both the 8¢ and 30¢ values, with open letters." Vanderhoof's 1949 census of multiple California revenues listed just five Exchange multiples, all vertical pairs, the same four enumerated by Kenyon plus one more of the 8¢ with open letters, again First above Second.<sup>1</sup>

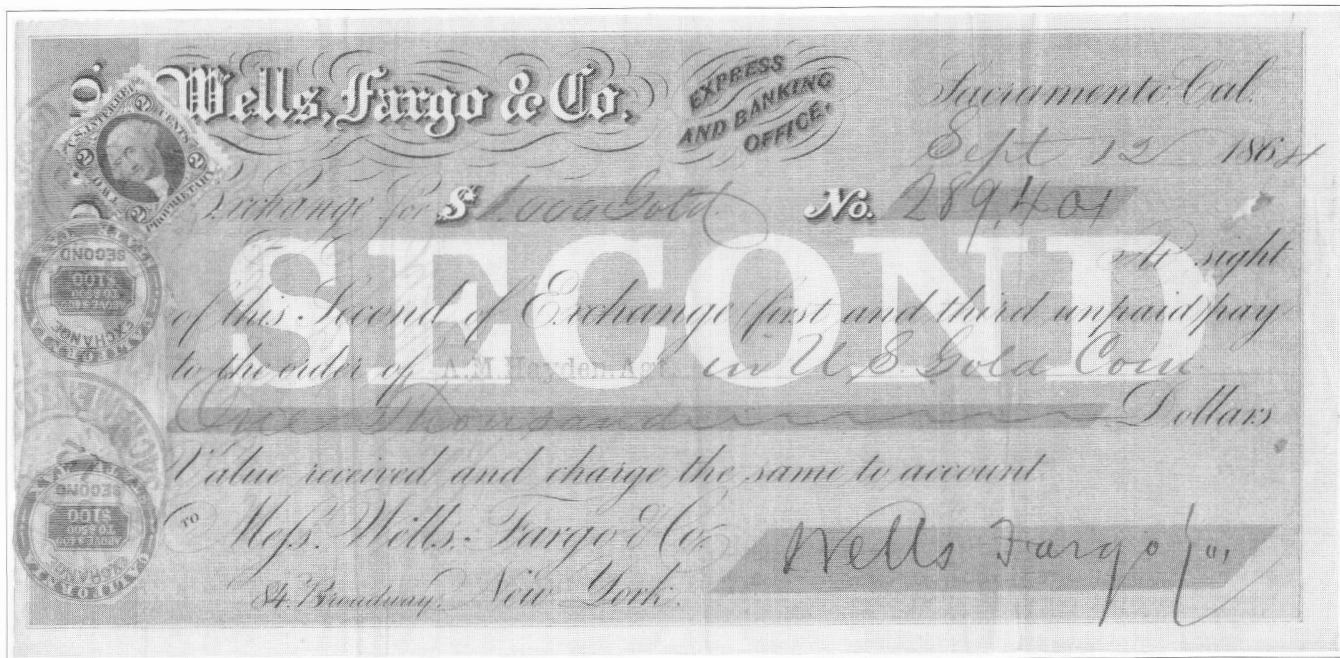
### Hypothesized sheet layout

Like bills of exchange, maritime bills of lading were also issued in sets, and when California imposed a stamp tax on bills of lading,<sup>2</sup> these bills were also stamped in sets.

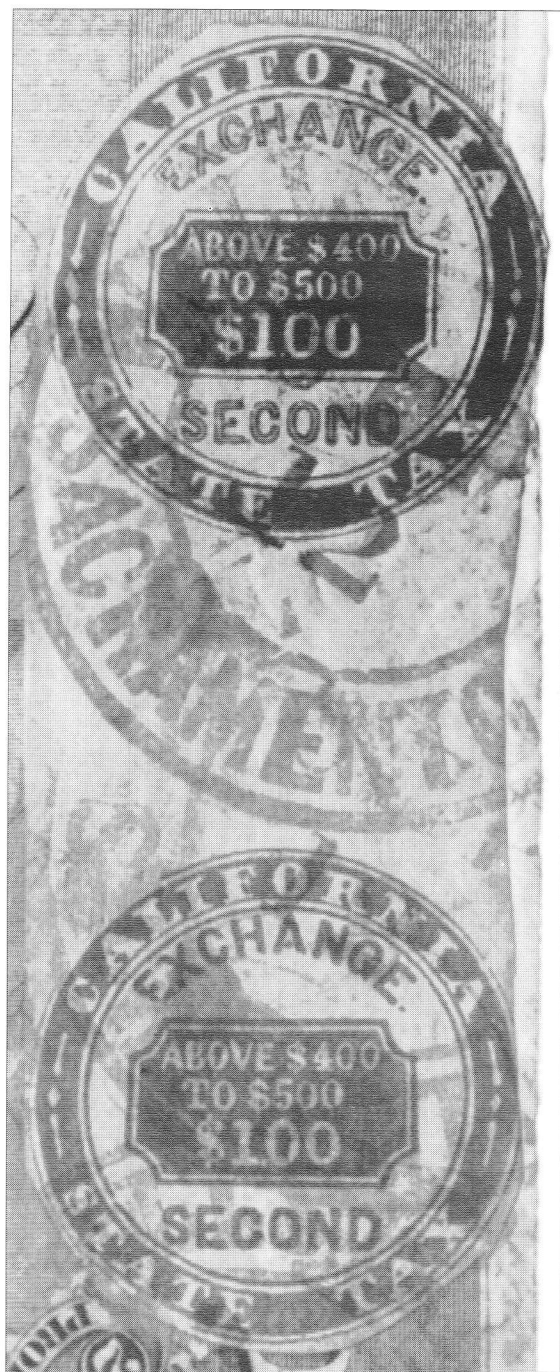
<sup>1</sup>Cabot #80, 101, 103, all with "G.O." controller's handstamp.

<sup>2</sup>On bills of lading for outward shipments of gold or silver, in effect from April 26, 1858, until April 30, 1861.

**Figure 1.**  
Second bill of exchange of Wells, Fargo & Co., Sacramento, September 12, 1864, bearing se-tenant vertical pair of \$1 Second Exchange stamps.



**Figure 2.**  
Close view of  
the pair of \$1  
Seconds.



The state Bill of Lading stamps are well known to have been printed in vertical strips of four consisting of First, Second, Third, and Fourth (Figure 3). The layout of the five previously recorded Exchange pairs, all vertical, all First above Second, is consistent with that of the Bill of Lading strips, suggesting that Exchange stamps were usually printed in strips of two or three, comprised of the First and Second of a given denomination, and in some cases the Third; and probably in

sheets comprised of such strips, which were then cut apart. According to this hypothesis, a vertical pair of Seconds shouldn't exist — but here it is! The fact that it has gone unrecognized for well over a century is nearly as surprising. To the trained eye it is a veritable bolt from the blue.

### **Spacing**

At first glance the 16 mm between stamps in this pair seems bizarrely large. Nearly all surviving Exchange stamps have margins of no more than a millimeter or so, and many are cut into, creating the impression they were printed quite close together. Occasionally, though, an example with huge margins is encountered, up to 9 mm (Figure 4), suggesting that 16 mm may indeed have been the normal spacing between stamps. I have yet to see any of the surviving unused Exchange pairs, but it would not be a surprise if they showed similar spacing. The Circulars may have been typically cut close as a matter of convenience; they were issued without gum, and the smaller the stamp was cut, the smaller the area to glue down.

### **Rarity of Unused Multiples Explained**

As an aside, why are Bill of Lading multiples relatively common, and Exchange multiples so rare? The bill of lading tax ended abruptly after it was ruled unconstitutional by the U.S. Supreme Court in 1861 (Johnson, 1974). The state was evidently left with a stock of Bill of Lading stamps—some relatively fresh from the printer, still lacking the Controller's security handstamp—which eventually found its way into philatelic channels. When the Exchange stamps were superseded in 1866 by a new series of general state revenues (the "Rectangulars"), the state again found itself with a stock of obsolete stamps on its hands. This time, though, they were all destroyed. The new stamps were mandated by the Act of March 31, 1866. Kenyon (1920) reproduces the meticulous accounting by the state Stamp Commissioners,<sup>3</sup> dated July 10, 1866, of the denominations and quantities of small circular Attorney, Exchange, Insurance, and Passenger

<sup>3</sup>Formally, the Commissioners of Stamp Duties, comprised of the Governor, Treasurer, and Secretary of State.



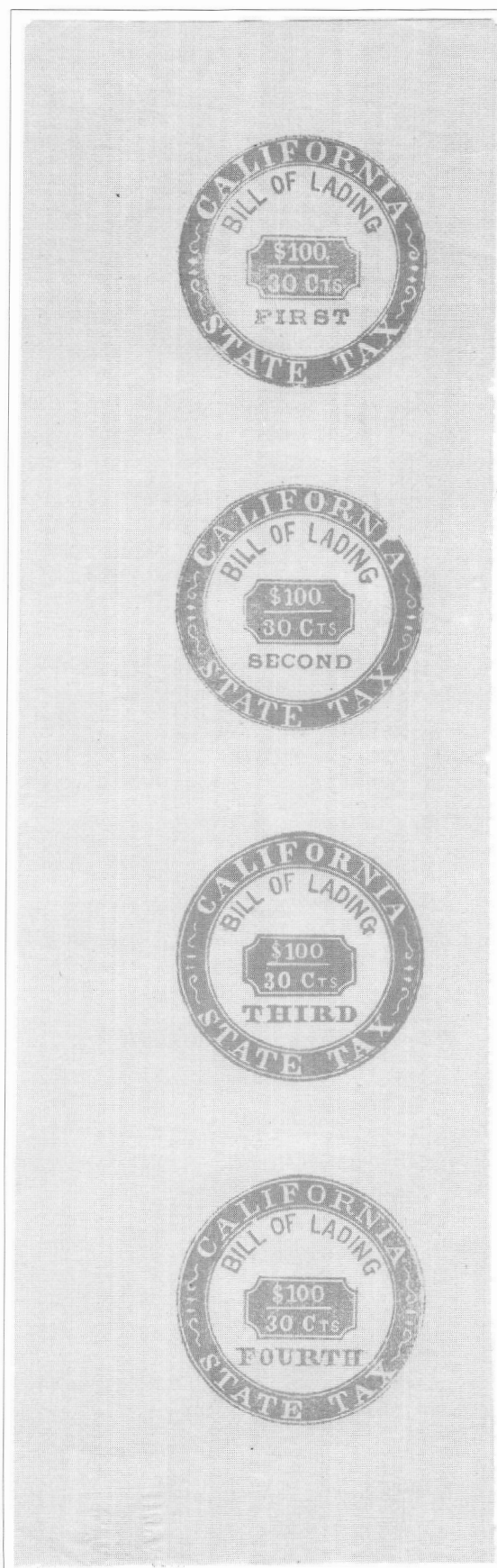
stamps that were “destroyed—by burning.” Included were a total of 361 Attorney at Law stamps, 40,803 Exchange,<sup>4</sup> 32,414 Insurance, and 10,174 Passenger stamps. This report was followed by another on August 3 enumerating the numbers of dies for these same stamps that had been “surrendered to the . . . Stamp Commissioners by B. B. Redding, Secretary of State, and destroyed.” Included were from eight to 27 dies for each Exchange denomination from 8¢ to \$200.

It is reassuring to learn that this last action was taken only after the new stamps were already in production. A supplementary statement also dated August 3, 1866, reported that the dies for the new stamps had been received, and the first printings made from them; the denominations and quantities “just obtained” by the Secretary of State are listed.<sup>5</sup>

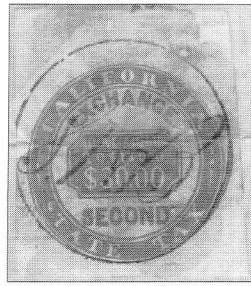
Unused Exchange multiples were only slightly more likely to have survived in public hands. Here they were not destroyed, simply used up. Creation of the Rectangulars was mandated by the Act of March 31, 1866, but as we have just seen, none were printed until August. The earliest recorded usage of one on an intact bill of exchange is September 8, 1866 (Figure 5), and it was several more months before they came into general use. In the meantime, the old Exchange stamps continued to be used. As explained in the accompanying article (Mahler, 2004), for bills made in the customary sets of two or more, the stamps were used exactly as before; only the letter of the law had changed. For example, 8¢ First and 8¢ Second stamps, previously used to pay a tax of 8¢ per set, now paid 4¢ tax per bill. I have recorded no fewer than 57 bills dated after April 1, 1866, bearing Exchange stamps, including two as late as September and October 1870. Presumably the Attorney, Insurance, and Passenger stamps in the hands of the public

<sup>4</sup>Presumably in this accounting an Exchange “stamp” actually referred to a strip of First, Second, and occasionally Third, of a given denomination.

<sup>5</sup>Comprising 12 of the 31 Rectangulars: 4¢ through 20¢, \$2, \$4 through \$8, and \$56. Incidentally, it follows that no orders for stamps could have been filled between July 10, when all Circulars on hand were destroyed, and early August, when the first Rectangulars were received!



**Figure 3.**  
California Bill  
of Lading  
First, Second,  
Third, and  
Fourth in strip  
of four.



**Figure 4.**  
Left, \$1 blue  
First with  
7mm bottom  
margin. Right,  
\$30 red  
Second with  
7mm top  
margin.

were used up in the same way.

There is another factor militating against the survival of unused Exchange pairs; some firms, on receiving stamps from the state, may have immediately separated them into singles. If anything, it is surprising and fortunate that any pairs exist!

#### **A partial explanation**

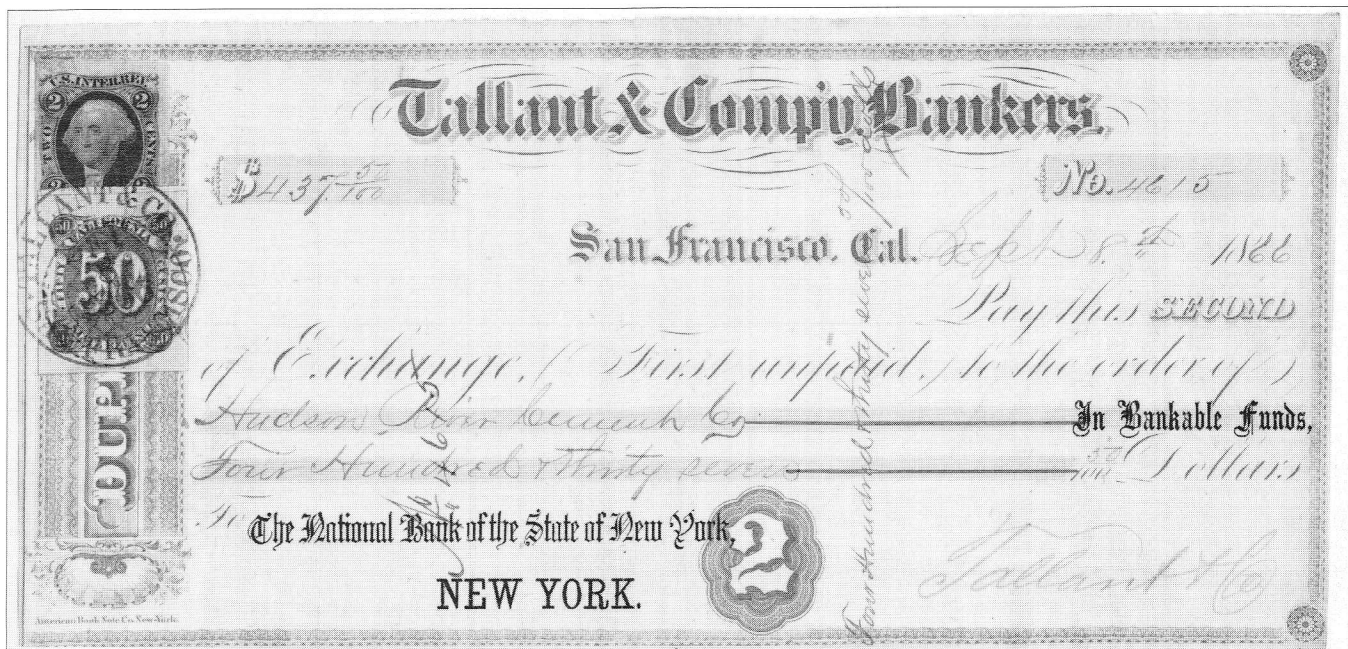
Returning to the extraordinary used pair of Seconds featured here, remarks by Secretary of State B. B. Redding from his annual report dated November 1, 1865, quoted by Kenyon (1920), show how it could have been created:

Of many of the dies there are so few representing one value, that to obtain an im-

pression on a sheet of paper of those wanted, other dies have to be used, of which there may be at the time a surplus of stamps in the office. I would recommend that all the dies in use be destroyed and that eight dies of each value be procured, so that [for] those hereafter printed, one sheet of paper will contain only those stamps representing one value.

Restated for emphasis, the Secretary in matter-of-fact fashion makes the philatelically sensational statement that shortages of dies on occasion resulted in stamps of different denominations being printed se-tenant! Of course, no such pairs have ever been found. These remarks are maddeningly general; do they refer to Attorney, Exchange, Insurance, or Passenger stamps, only one type, some, or all? It is plausible, though, that Exchange dies were among those in short supply, since so many of these stamps were printed; the dies of all Circulars were engraved on wood (Kenyon (1920), and presumably became worn and unusable after prolonged use. The juxtaposition of dies with different lettering styles, as in the unused 8¢ pair recorded by Kenyon and the \$1 pair illustrated here, is consistent with shortages; most likely styles would not be mixed if enough of either type were on hand. Actually, if shortages of some dies were so critical that

**Figure 5.** Second of Tallant & Co., San Francisco, September 8, 1866, amount \$437, stamped with 50¢ violet (Cabot #189) and 2¢ blue Bank Check imperforate, the earliest recorded usage of a rectangular stamp.



different denominations were being used in the same sheet, presumably those with different lettering styles would happily be placed side by side as long as their denominations matched!

### **Printed in error?**

However, placing two Seconds one above the other would seem to have been another matter. Assuming Exchange stamps were normally printed and sold in vertical strips, this placement means that the top Second took the place of a First. This may have been an emergency measure, taken because no \$1 First die was available, and two Seconds were considered better than nothing. They were not much better, though. Because a Second bill was always made in tandem with a First, a Second Exchange stamp was of little use without an accompanying First, and printing two unaccompanied Seconds just compounded the problem; now two Firsts were needed!<sup>6</sup> Alternatively, the pair featured here may have been printed in error, the top Second die used mistakenly in place

<sup>6</sup>I cannot resist mentioning one more piece of evidence tenuously related to the pair of Seconds. The piece profiled here was part of a small find of bills from the Sacramento agency of Wells, Fargo & Co. that included one other atypical stamp usage. The pair of \$1 Seconds appears on bill #289,401, made September 12, 1864. Second #289,504, made October 28, 1864, also for \$1000, is stamped with \$2 First (Cabot #119; also U.S. R5a), tied by "WELLS FARGO & CO. SAC. CITY" postal cancel. This First stamp on a Second bill is one of only three mismatching usages among 316 bills recorded bearing Exchange stamps. Pairs of Seconds imply a shortage of Firsts; a First on a Second bill implies, if anything, just the opposite, an oversupply of Firsts. Still, it may somehow be more than coincidence that these two anomalous usages occurred in the same place at about the same time.

some tobacco stamps in their archives. He also said that they only Greek revenue not denominated in Euros are the Consular Service stamps. Unfortunately most of the Greek revenue stamps are being replaced by rubber handstamps.

Bill Dwyer brought a very scarce catalog on the Spanish separatist stamps. Joe Ross

of a First.

It will probably never be known with certainty how this pair of Seconds came to exist, but this air of mystery only heightens the appeal of this enigmatic, eye-catching anomaly. As much as any other piece, it epitomizes the charm of California's primitive early revenues.

### **Sheets of eight?**

Secretary Redding's request "that eight dies of each value be procured, so that [for] those hereafter printed, one sheet of paper will contain only those stamps representing one value" suggests that, at least by 1865, Exchange stamps were printed in sheets of eight. The 1866 report listing the numbers of Exchange dies on hand and destroyed (Kenyon, 1920) provides evidence consistent with this speculation. There were at least eight dies on hand for each denomination, and for nine of them — \$6, \$8, \$14, \$30, \$38, \$56, \$90, \$175, and \$200, comprising nine of the ten least-used denominations — there were precisely eight dies. Probably a sheet consisted of four vertical pairs of First and Second.

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### **Cal-Rev: November 8 meeting/ from page 45**

passed around a catalog titled *Revenue Stamped Paper and Adhesive Stamps of Belgium 1648-2003* by Emile J. Van den Panhuyzen.

Peggy Howard from Minden, Nevada was able to attend and we enjoyed listening to her latest stories.

Joe Ross, Cal-Rev President



# The American Revenue Association

## Secretary's Report

### Applications for Membership

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

**CALDWELL, WILLIAM H. 1357.** 6020 Porter Dr, Harrison TN 37341-9541. US-1,2,3 Issues On Documents, US-1898, US-Financial Documents, US-Literature, US-Stamps on Documents.

**CUMMINGS, JOHN N 6837.** 13482 Culver Dr, Utica MI 48315. US-M&M, US-Savings, US-Scott Listed, US-Silver Tax, US-Telegraphs

**DANZER, ROBERT C 6836.** 27965 Dorris Dr, Carmel CA 93923. Proposed by: Eric Jackson 1563. US-First Issue

**FARAGO, STEPHEN 6831.** 8711 Sea Ash Circle, Round Rock TX 78681. Proposed by: Eric Jackson 1563. Africa-British, France-Colonies, UK-Colonies.

**FELTUS, PETER R 1061.** Box 5339, Berkeley CA 94705. Egypt, Honduras, Sudan.

**GALLOWAY, ROBERT I 6832.** 1038C Lookout Trail, West Carrollton OH 45449. Proposed by: Eric Jackson 1563. United States.

**KURTZ, JAMES E 6839.** 1580 N Farwell Ave , # 110, Milwaukee WI 53202. Proposed by: Eric Jackson 1563. Canada-Federal, India, Japan, South East Asia, United States.

**NORENSKY, JEFFREY. 6833.** 620 Bradford Pkwy, Syracuse NY 13224. Proposed by: Martin Richardson 1507. United States, US-Beer, US-Hunting Permit.

**SCHULTZ, JACK. 6830.** Box 2715, Montgomery Village MD 20886. Proposed by: Eric Jackson 1563. Central America, US-Scott Listed.

**FLECKSTEIN, MATHEW. 6838.** Proposed by: Eric Jackson 1563. US-Local Posts, US-M&M, US-Proofs & Essays, US-Revenue Stamped Paper.

**GERMAN, STAN. 6829.** United States.

**PERKINS, KEN. 6834.** Proposed by: Eric Jackson 1563. United States, US-Proofs & Essays.

**TIBBITTS, THOMAS T.** Proposed by: Martin Richardson 1507. US-1,2,3 Issues Cancels, US-1,2,3 Issues On Documents, US-M&M.

### Deceased

2223 LEVINSON, BENNETT N

1542 LOGAN, RUSSELL J  
0950 MELHORN, WILTON N  
5418 SPAULDING, CHUCK  
4375 WEILL, RAYMOND H

### Resigned

2176 ARCHENBROWN, DON  
5734 CARROLL, PATRICK  
5784 COBB, DAVID  
5598 DUDACEK, WAYNE  
3231 HYMAN, MYRON  
5226 LIPTON, MARSHALL  
5566 LUCAS, DAVID R  
5706 MERRILL, ROBERT  
1678 PHILLIPS, LLOYD N  
5635 SCHMIDT, WALTER  
5304 SCOTT, RON L  
5540 SEMSROTT, DAVID O  
5745 TEELOCK, SANJIT

### Undeliverable/Left no address

4157 BASTIAN, TYLER  
1258 COULTER, WILLIAM H  
DAVIS, STUART  
4537 FEELEY, FREDERICK G JR  
5670 GREEN, SCOTT  
5623 HAROLD, SCHINDLER  
4394 LARSON, ROBERT  
5278 LLOYD, CARROLL L  
5527 MARKS, ANTHONY E  
3916 MCMASTER, LEN  
SIMONS, MICHAEL  
5587 VAN WINKLE, JOHN R  
5141 VINCENT, ELMER L

### Address changes

**ADAMSON, ROBERT E JR 4210.** 1709 Bohnhoff Ct, Virginia Beach VA 23454-2530.

**BAILO, RICHARD 5769.** 160 W 73 St , Apt 13C, New York NY 10023.

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

**BARNES, RICHARD T 4356.** 11715 - 123rd St, Edmonton AB T5M 0G8, Canada.

**BARR, WILLIAM D 5252.** 111 Spy Glass Hill Rd, San Jose CA 95127-1714.

**BASSETT, STEVEN R 3267.** 547 Chatham Terr, Madison WI 53711.

**CAMPBELL, ELMER 5524.** 11110 Boca Woods Ln, Boca Raton FL 33428-1838.

**DAVENPORT, ROBERT E 6812.** 155 Concho

Dr, Fremont CA 94539.

**DENNO, CHARLES 4973.** 1547 Sadlers Wells Dr, Herndon VA 20170-2846.

**GRAY, KENT 4746.** PSC 94 Box 2529, APO AE 09824.

**HAMILTON, MILDRED B 4624.** 25593 North Rd, Hotchkiss CO 81419.

**HANSEN, PERRY B 3918.** Box 280, Rapids City IL 61278-0280.

**HART, NORMAN 5682.** 74 North St, Rockhampton Qld, 4700 Australia.

**HOFFMAN, EDWARD 4015.** 57 Shoreline Dr, Lakeville PA 18438.

**IVESTER, ALAN 5026.** 18723 Crosstimber, San Antonio TX 78528-4588.

**JONES, JAMES F 5561.** 1422B Rolling Glen Dr, Marcus Hook PA 19061-2840.

**KLINK, RICHARD 5629.** 2 Minuteman Dr, Templeton MA 01468-1574.

**LEMKE, JANET S 5416.** Box 246, Buffalo WY 82834-0246.

**LEWIS, MICHAEL J 4773.** 5116 Catanzaro Way,

Antioch CA 94531.

**MAKINEN, JUKKA 6807.** Fleminginkatu 20 A 18, Helsinki FI-00510, Finland.

**NUSSMANN, DAVID G 1066.** 5844 Valley Forge, Houston TX 77057-2241.

**PENDLETON, SCOTT 5696.** 85000 Bell Hill Rd, Cadiz OH 43907-9412.

**PHILATELIC FOUNDATION, 4101.** 70 W 40th St - 15th Floor, New York NY 10018-2615.

**RICE, RON 5713.** 2643 W Danby Rd, Spencer NY 14883-9653.

**SPIRA, ROBERT A 4718.** Chapman Spira Carson, 110 Wall St - 15th Floor, New York NY 10006.

**UHEREK, FRANK C 3433.** 10461 Dorchester St, Westchester IL 60154-4238.

**WARREN, RICHARD D 1996.** Box 208, Ark VA 23003-0208.

**WEHLE, ROBERT F 3522.** Box 747, Placida FL 33946-0747.

**WELLS, MICHAEL J 5704.** 14 Overlook Farms Rd, Killingworth CT 06419.

## The Revenue Journal of Great Britain—December 2003

The December 2003 issue of *The Revenue Journal of Great Britain* sadly notes the passing of Arthur Ronald (Ron) Butler at the age of 87. He was a past president of the Royal Philatelic Society London and of the Revenue Society of Great Britain. He was one of the original "Gang of Six" who in the winter of 1989-90, founded the latter society.

Andrew McClellan examines the 20-cent KGVI Coronation stamp and the 1938-54 pictorial postage stamps overprinted "Uganda Revenue." From the time of King Edward VII until the mid-1960s nearly 100 different stamps were overprinted and in a variety of different colors of ink.

Alan Griffiths looks at "New South Wales—the Second Series Duty Stamps (part II)." These stamps were printed by De La Rue and delivered to Australia imperforate. They were then perforated in New South Wales with a variety of different perforations. They were first issued in December 1866. The rest of the issue is rounded out with reviews and society news.

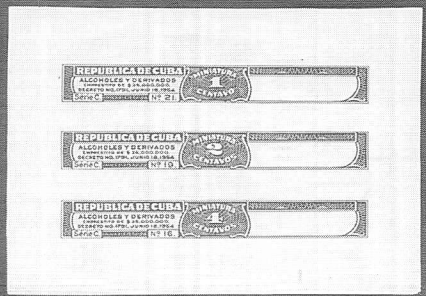
But that is not all. Accompanying the issue is a forty-page supplement *Court Circulars: a new perspective on Ireland Petty*

*Sessions* by Peter Mansfield. The Irish Petty Sessions Courts were the lowest level court in the Irish system. It dealt with what might be called misdemeanors such as assault, poaching, petty theft and violation of animal or licensing regulations. Stamps (many illustrated in color) and various documents were used in the operation of these courts.

Supplements to journals seems to be a popular way of publishing articles that would be too large to incorporate into the journal itself (without the unpleasant alternative of serializing the article) but which are in reality too small or of too narrow an interest to be published outside of the journal's umbrella. Your reviewer has seen at least four other such supplements from several non-revenue stamp journals and is planning at least one for this journal as well.

*The Revenue Journal of Great Britain* is the quarterly publication of the Revenue Society of Great Britain. For information about membership please contact Tony Hall, Hon. Secretary, 57 Brandles Road, Letchworth, Herts. SG6 2JA, U.K. or at <rs.gb.hall@talk21.com>.





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1/16 TICKET N° 6m 550

1804.

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2163

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TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. The 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 R1c tied by black h/s, Pennsylvania Mine, Kewenaw Co., Michigan, draft. 1863. VF	--
2	R5c Messrs Parrott & Co., Bankers, San Francisco, check. 1864. VF	--
3	R6c Leverich & Co., New Orleans, La., inland bill of exchange. 1867. VF	--
4	R6c tied by black oval h/s, J. W. Mason & Co., Chair Manufacturers to a Tradesmen's Nat. Bank, New York, check. 1865. VF	--
5	R7a Maynard & Flood, Bankers, Gold Hill, Nevada Territory, check. 1863. VF	--
6	R12c tied by black h/s, Bank of Commerce, Philadelphia, Pa., check. 1863. F-VF	--
7	R15c A. Delano, Banker, Grass Valley, Ca., check. 1872. VF	--
8	R15c S. Scamman, Banker, Sierra Buttes, Ca., check. 1870. VF	--
9	R15c Geo. T. Clark & Co., Bankers, Boulder, Col., check. 1868. VF	--
10	R15c tied by blue h/s, Bank of New Orleans, La., foreign bill of exchange. 1870. VA	--
11	R15c and Nevada revenue, Summit Mill, Agency of the Bank of California, Virginia, Nev., check. 1869. VF	--
12	R15c Corbett, Failing & Co., Portland, Ore., inland bill of exchange. 1871. VF	--
13	R15c Portland Macadamized Road Co., Portland, Ore., check. 1872. VF	--
14	R15c tied by blue h/s, Heyck & Bro., Indianola, Tex., draft. 1875. VF	--
15	R15c tied by blue h/s, San Antonio, Tex., draft. 1872. VF	--
16	R22b F-VF small thin PHOTO	250.00
17	R49a block of four, partial imprint at right, punch cancels, VF tiny scissor cut, in right margin PHOTO	650.00
18	R49c black I. H. G. Co. cancel, Isaac's Harbor Gold Co. of Nova Scotia check certificate. 1864. VF	--
19	R55b vertical pair, punch cancels, F PHOTO	250.00
20	R70a horizontal strip of three, RSM, VF crease PHOTO	145.00
21	R91a F-VF	125.00
22	R98a vertical pair, F-VF creases, two small repaired tears PHOTO	400.00
23	R101c F-VF light crease PHOTO	125.00
24	R102c F crease, thin spot PHOTO	750.00
25	Third Issue Revenue Stamps R135 Rideout, Smith & Co., Bankers, Oroville, Cal., check. 1873. VF	--
26	R135 Louisville Bridge Co., Louisville, Ky., draft. 1872. VF	--
27	R135 Walker Brothers, Bankers, Salt Lake City, Ut., check. 1877. VF	--
28	R151 tied by blue h/s, Eighth Building Association, Georgetown, D.C., check. 1875. VF	--
29	R151 tied by blue h/s, Indianola, Texas, sight draft. 1875. VF	--
30	R151 Victoria, Texas, sight draft. 1875. VF	--
31	Documentary R152b Commercial Bank, Los Angeles, Cal., check. 1878. VF	--
32	R152b Bank of St. Helena, Cal., check. 1883. VF	--
33	R152b Salinas City Bank, Salinas City, Cal., check. 1880. VF	--
34	R155 tied by violet h/s, Rosa Gold Mining & Milling Co., Grant, Cal., First Nat. Bank, Los Angeles, check. 1898. F-VF	--
35	R160 F-VF PHOTO	97.50
36	R611 VF	19.00
37	R669 mint, F-VF	110.00
38	Beer REA13 (13D) cut to shape, F small faults PHOTO	500.00
39	REA21 (22A) F light crease PHOTO	300.00
40	REA104 (116A) F rejoined tear PHOTO	150.00
41	REA163 (191B) F-VF creases, small faults	175.00
42	Playing Cards RF2e pair, F-VF thin spots PHOTO	200.00
43	RF10c unused, with gum, VF APS certificate PHOTO	550.00
44	Revenue Stamped Paper RN-K8 Watsontown Bank, Watsontown, Pa., check. 1876. VF	350.00
45	Private Die Match Stamps RS52 April 2, 1875. VF light creases	50.00
46	RO55 Nov. 1, 1876. VF light creases	25.00
47	RO56 April 1, 1880. VF light creases	6.00
48	RO147a VF old paper	85.00
49	Private Die Medicine Stamps RS41a F few short perfs PHOTO	225.00
50	RS75u F thin spot PHOTO	165.00
51	RS103ia single, F PHOTO	475.00
52	RS123c F-VF PHOTO	225.00
53	RS132c VF small faults PHOTO	90.00
54	RS165b natural s/e at top, F thin spot PHOTO	190.00
55	Private Die Perfume Stamps RT10c VF creases, small thins PHOTO	325.00
56	Distilled Spirits Excise Tax RX2 VF	100.00
57	RX17 VF	50.00
58	RX24 punch cancel, VF PHOTO	650.00
59	RX25 VF	87.50
60	Recreational Vessel Fee 1991 A pair, mint, VF	--
61	1991 B pair, mint, VF	--
62	1991 C pair, mint, VF	--
63	1991 D pair, mint, VF	--

64	1992 A pair, mint, VF	--
65	1992 B pair, mint, VF	--
66	1992 C pair, mint, VF	--
67	1992 D pair, mint, VF	--
68	1993 B pair, mint, VF	--
69	1993 C pair, mint, VF	--
70	1993 D pair, mint, VF	--
71	Brandy Distilled From Apples, Peaches Or Grapes red overprint on 1868 10 gallons Distilled Spirits, punched remainder, VF stub removed	--
72	1872 10 gallons, punched remainder, VF stub removed	--
73	1875 10 gallons, punched remainder, VF stub removed, creases	--
74	Snuff TE66 F-VF small faults	20.00
75	Paper Tobacco Wrappers PW8-9 ultramarine, F-VF small faults 1st N.Y.	40.00
76	Private Die Match Proofs RO60P1 on india, stamp size, VF small thin PHOTO	300.00
77	RO123P1 on india, stamp size, VF	175.00
78	Private Die Medicine Proofs RS111P1 on india, stamp size, VF	175.00
79	RS176P1 on india, stamp size, F-VF PHOTO	250.00
80	RS214P1 on india, 47x48mm, VF	175.00
81	First Issue Revenue Trial Color Proofs R3TC5 blue, perfed & gummed, F plate on bond PHOTO	125.00
82	Private Die Match Trial Color Proofs RO67TC1 dark green on card, stamp size, F-VF	300.00
83	RO173TC1 green on india, stamp size, VF small thin	300.00
84	Private Die Medicine Trial Color Proofs RS23TC1 green on india, stamp size, VF small thin PHOTO	500.00
85	RS116TC1 brown on india, stamp size, large margins, F-VF repaired tears	500.00
86	RS116TC1 black on india, stamp size, VF	225.00
87	RS116TC1 green on india, stamp size, VF small thin	500.00
88	RS116TC1 vermilion on india, stamp size, VF tiny repair in top margin	500.00
89	RS155TC1 dark blue on india, stamp size, mounted on card, VF	225.00
90	RS172TC1 blue on india, stamp size, VF thin spot	225.00

### GREAT BRITAIN & COMMONWEALTH

91	Great Britain Impressed Duty Stamps six proofs used for placement of the letters, black on white card, VF	--
92	2d, No. 5, die proof in black on laid paper, dated 9 APR. 02, stamped AFTER HARDENING, VF PHOTO	--
93	3908 black SPECIMEN h/s, mounted on white card, VF	--
94	4509 black SPECIMEN h/s, mounted on white card, VF	--
95	4745 black SPECIMEN h/s, mounted on white card, VF	--

### The Samuel Frank Collection Of Impressed Duty Stamps The Special Duty Stamps

96	Additional Duty, 35 stamps, good variety, F-VF	--
97	Adjusted Duty Stamped, 32 stamps, VF	--
98	Adjusted Not Chargeable With Any Stamp Duty, 5 stamps, 1 duplicate, VF	--
99	Ad Valorem, 12 stamps, F-VF	--
100	Agreement, 2 different plus 1 dupl. VF	--
101	Attested Copy, 4 different plus 2 dupl. VF	--
102	Bankruptcy, 8 different, VF	--
103	Bill of Lading, 48 stamps, VF	--
104	Bill or Note, approximately 2000 stamps, good variety including many full documents, F-VF	--
105	Chancery Fee Fund, 26 stamps, VF	--
106	Compact Duty, 35 various stamps, VF	--
107	Companies Registration, 7 stamps, VF	--
108	Consolidated, 4 stamps, VF	--
109	Customs Duty, 6 stamps, F	--
110	Draft on Demand, 38 stamps, VF	--
111	Duplicate or Counterpart, 22 stamps, VF	--
112	Estate Duty, 6 different, VF	--
113	Foreign Bill in Sets, 11 stamps including on dupl., VF	--
114	Game License, 3 different, VF	--
115	Game - Inland Revenue, #9689, 2 examples, VF	--
116	Increment Value Duty, Particulars Delivered, 12 stamps, F-VF	--
117	Inland Revenue, Particulars Delivered, 9 stamps, VF	--
118	Inland Revenue, Produced, Finance Act 1931, 11 stamps, VF	--
119	Judicature Fees, 101 stamps, good variety, VF	--
120	Land Registry, 7 stamps incl. 1 dupl., VF	--
121	Legacy, 20 stamps, VF	--
122	Legacy and Succession Duty, 20 stamps, good variety, VF	--
123	Original Security Duty Stamped, #10203, VF	--
124	Patent, 64 stamps to £100, good variety, VF PHOTO EX	--
125	Penalty Paid, 5 different, VF	--
126	Per Pound, #10240 style 15, green paper, on document fragment, F-VF	--
127	Per Pound, #10241 style 60, VF	--
128	Per Pound, #10242 style 15, green paper, F-VF	--
129	Policy, 12 stamps, VF	--
130	Probate of Administration, Duty Paid, 10 stamps, F-VF	--
131	Proxy, #10275, 2 examples, VF one cut to shape	--

132	Receipt, 693 stamps, good variety, includes over 175 full documents, F-VF	--
133	Royal Courts of Justice, 147 stamps, good variety, VF	--
134	Settlement Estate Duty, #10663, 10665, both VF	--
135	Single X Shillings Deeds, 5 different plus three dupl., VF	--
136	Stamp Duty Paid, 4 checks & 2 cut squares, VF	--
137	State Lottery, #10834 on an 1804 lottery ticket, F-VF creases, pinholes PHOTO	--
138	State Lottery, #10846 on an 1810 lottery ticket, F-VF ink erosion in ms. cancel	--
139	Succession Duty, 5 stamps, VF	--
140	Supplementary Stamp, 5 stamps, VF	--
141	War Risks Insurance Office, 2 stamps & 3 full documents, VF	--
142	Basutoland Revenue 60 English, VF	£100.00
143	60 Afrikaans, F-VF	£100.00
144	Bechuanaland Protectorate Revenue 2 VF PHOTO	£65.00
145	7 staple holes, VF PHOTO	£100.00
146	15 VF PHOTO	£30.00
147	16 VF PHOTO	£75.00
148	Fiji Revenue 23 F-VF	£15.00
149	27 F-VF	£15.00
150	Grenada Revenue 27 tete-beche pair, mint, F-VF PHOTO	--
151	New Zealand Fruit Inspection Fee 1 VF	£10.00
152	Honey Seal 2 F-VF	£10.00
153	7 mint, F-VF	£7.50
154	8 mint, VF	£10.00
155	12 mint, VF PHOTO	£15.00
156	Honey Pot Lid, 1/2d green seal printed on lid, VF	--
157	Orange River Colony Revenue 111 VF	£15.00
158	St. Vincent Revenue 10 F	£20.00
159	South Africa Revenue 117a F-VF	£20.00
160	Straits Settlements Marine Policies 1 F	£20.00
161	3 F	£35.00
162	4 F-VF	£20.00
163	Swaziland Revenue 26 F-VF PHOTO	£75.00
164	Transvaal 20 F-VF	£15.00
165	Albania Airport Departure Fee \$10.00 US, green on light green, VF	--
166	Argentina Buenos Aires Sanitary Fee Libreta Sanitaria Fee booklet, 1949-50, two stamps tied in, VF	--
167	Bhutan Airport Departure Fee Nu. 300/-, F	--
168	Cameroon 500 F.CFA brown, VF	--
169	5,000 F.CFA violet, VF	--
170	Cuba \$20.00 USD on portion of ticket, VF	--
171	Alcohol compound die essay, black on thin card, three denominations, VF PHOTO	--
172	Korea U.S. Military Government Occupation Japan revenue overprinted for use in Korea, imprint block of ten, mint, VF	--
173	Laos Airport Departure Fee \$5.00 black, staple holes, VF	--
174	Mongolia Revenue seven different revenues from the 1920's, used, F-VF	--
175	Panama Timbre Nacional 1915-16 12 1/2c green, die proof on india die sunk on 105x120mm card, approval signatures, VF	--
176	1915-16 20c green, die proof on india, 77x88mm, approval signatures, VF	--
177	1915-16 40c green, die proof on india, 77x91mm, approval signatures, VF	--
178	1915-16 40c green, die proof on india, 77x89mm, approval signatures, VF	--
179	Philippines Derechos De Firma W57 block of 21, TSM with imprint, mint, F	--
180	W117 strip of 5, TSM with imprint, mint, VF creases	--
181	W119 strip of 5, TSM with imprint, mint, VF creases	--
182	Giro W122 block of 10, TSM with imprint, mint, VF	--
183	W123 block of 12, TSM with imprint, mint, VF creases	--
184	W166 strip of 10, TSM with imprint, mint, VF light crease	--
185	Recibos Y Cuentas W261 block of 10, TSM with imprint, mint, VF creases	--
186	Recargo De Consumos W293 block of 20, TSM with imprint, mint, F-VF crease	--
187	W298 strip of 9, TSM with imprint, mint, F-VF creases	--
188	W303 block of 20, TSM with imprint, mint, F-VF creases	--
189	Internal Revenue W1320 die proof on india, 106x70mm., die #89252, VF thin spots, small tone spot	--
190	Portugal Medicine Tax stamps, 8 values, unused, VF few with creases	--
191	San Marino Marca Da Bollo 1943 10c green, mint, VF	--
192	1943 25c red, mint, F-VF	--
193	1943 30c slate, mint, VF	--
194	1943 50c blue, mint, F-VF	--
195	1943 1L brown, mint, F-VF	--
196	1943 3L purple, mint, VF	--
197	1943 5L slate, mint, F-VF	--
198	1943 10L claret, mint, VF	--
199	1943 20L purple, F-VF	--
200	1943 50L green, VF	--
201	1943 100L orange, F-VF PHOTO	--
202	1950 2L on 10c green, F-VF	--
203	1950 2L on 30c slate, mint, VF	--
204	1950 5L on 10c green, VF	--
205	1950 10L on 30c slate, F-VF	--
206	1950 20L on 10c green, F-VF	--
207	1950 20L on 50c blue, F-VF	--
208	1950 30L on 25c red, F-VF	--
209	1950 50L on 1L brown, VF	--
210	1950 100L on 5L slate, VF PHOTO	--
211	1950 100L on 30c slate, VF PHOTO	--
212	1950 100L on 3L purple, VF PHOTO	--
213	1950 500L on 10L claret, mint, VF PHOTO	--
214	Blue coat of arms, 5L, 10L, 20L, 30L, 50L, and 100L, mint, VF	--
215	Passport 50L blue, VF PHOTO	--
216	50L red, F-VF PHOTO	--
217	Vatican City Diriti Di Segreteria 1940 5L brown, mint, F-VF PHOTO	--
218	1949 10L on 5L brown, mint, VF PHOTO	--
219	1949 20L on 5L brown, mint, VF PHOTO	--
220	1949 100L on 5L brown, mint, VF PHOTO	--
221	1949 500L on 5L brown, mint, VF PHOTO	--
222	1949 1000L on 5L brown, mint, VF PHOTO	--
223	Diritti Di Notariato 1940 5L buff, mint, VF PHOTO	--
224	Diritti Di Cancelleria 1940 5L violet, mint, F corner crease PHOTO	--
225	1949 10L on 5L violet, mint, VF PHOTO	--
226	1949 40L on 5L violet, mint, F-VF PHOTO	--
227	Marca Amministrativa 1954, 50L, 100L, 500L, and 1000L, mint, VF	--

## Member's Ads

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**Buy/Sell/Trade:** Any plate #s, pieces, blocks (mint and used from R103 thru RZs), and strips of 4 (\$30 thru \$10,000 denominations). I look forward to hearing from you! <Swittig@mchsi.com> Stephen Wittig, Box 2742, Springfield MO 65801 \*1740\*

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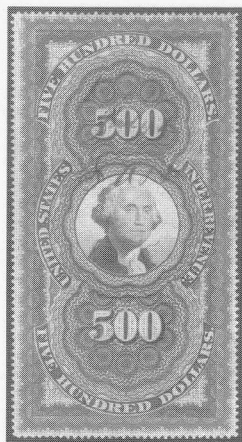
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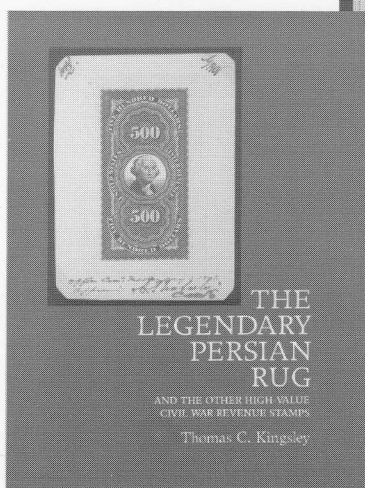
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