



The American Revenuer

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Television taxes are paid
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♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JULY-AUGUST 2004

Volume 58, Number 4
 Whole Number 548

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Scott R2a (Order#92429)

- R2a o MC, Very Fine, strong color, tiny scissors cut in B.R. margin, well centered, scarce stamp, 2003 PSE, CV: 1,200.00, (Order Number: 92429) \$1,200.00
- R2b ★ full OG, HR, Extremely Fine, small filled thin, very strong color, this is the only mint example with gum of this stamp that we have ever seen, most unusual and an extreme rarity, CV: 1,250.00, (Order Number: 92315) \$1,000.00
- R2b o V. pair, T. stamp with a MC and the B. stamp appears uncanceled, light crease between the stamps, good strong color, nice full margins although close at B.L., fresh and Very Fine and exceptionally rare First Issue multiple with only nine pairs reported of which some have been broken since the Turner census, a wonderful rarity, CV: 2,800.00, (Order Number: 92405) \$2,250.00
- R3c o choice SON HC, "Dr. Hopkins Magic Powder Keep Closed Corked", dark color, thin, Very Fine example of this exceedingly rare Medicine cancel, only the third copy of this cancel that we have ever seen and probably the best struck cancel that exists, a wonderful item for the First Issue or Medicine specialist, CV: (Order Number: 92319) \$250.00
- R3d o Block of 12, HC's, very strong color, Fine, several faults, unlisted and unpriced as in a block of four, the catalog value listed is for six pairs, probably the largest known multiple for this issue, CV: 450.00, (Order Number: 92317) \$5600.00



Scott R4a (Order#92406)

- R4a ★ Full OG that has been hinged, good color, massive jumbo margins for this issue, tiny natural inclusion on back, fresh and Superb Gem, incredibly rare in this mint condition, probably the finest known, CV: 450.00, (Order Number: 92406) \$750.00

- R4a o MC, good color, large margins, Very Fine, CV: 450.00, (Order Number: 91204) \$250.00
- R9a o V. block of six, MC, Extremely Fine, stunning deep dark color and vivid impression, quite fresh and an extremely attractive multiple, CV: 180.00, (Order Number: 92321) \$250.00
- R11b o part perf vertically, very light HC, Extremely Fine, deep dark color and proof like impression, bright white paper, exceptionally fresh and choice example of this though stamp to find part perf vertically, CV: 240.00, (Order Number: 92322) \$350.00
- R13a o MC, deep dark color, incredible huge jumbo margins all around, exceptionally fresh and Extremely Fine, very scarce especially this nice, 2004 PFC, CV: 500.00, (Order Number: 97712) \$1,150.00
- R13a o MC, deep dark color, trace of a very light margin thin, fresh and Very Fine, scarce stamp, CV: 500.00, (Order Number: 91071) \$250.00
- R13b ★ Unused, part-perforate vertically, incredible deep dark color and proof like impression, unlisted plate scratch at R. through "C" of "CENTS", quite fresh and Superb, a very attractive and interesting variety and quite scarce unused, CV: 175.00, (Order Number: 96340) \$325.00
- R14c o light HC, complete T13a Double Transfer at T. & B., good color, fresh and Very Fine, couple of small thins, very scarce, CV: 400.00, (Order Number: 92225) \$300.00
- R16b o very light HC, deep dark color, nice margins at T. & B., fresh and Very Fine, scarce this nice, CV: 300.00, (Order Number: 92172) \$260.00
- R16d ★ H. Pair, full OG, H. Fine, good color, a very scarce silk paper variety let alone mint and in a multiple, a wonderful specialized item, CV: 160.00, (Order Number: 92323) \$325.00
- R18b ★ Unused, Very Fine, stunning sharp color with a very strong proof like impressiound, Superb Gem, CV: 175.00, (Order Number: 96352) \$275.00
- R32b o nice SON HC, very sharp color and proof like impression, tiny perf thin at the T.L. corner, huge margins all around, fresh and Superb Gem appearing example of this very scarce stamp, CV: 325.00, (Order Number: 92294) \$250.00
- R33a o very light MC, stunning vivid rich color and proof like impression, huge jumbo margins all around, exceptionally fresh and Superb Gem example of this tough stamp to find nice, one of the finest copies that we have ever offered, incredibly choice, CV: 150.00, (Order Number: 92329) \$400.00
- R33b o MC, deep dark color, nice margins, fresh and Very Fine, a great looking stamp, CV: 400.00, (Order Number: 90195) \$350.00
- R34d ★ Block of four, full OG, H, Extremely Fine, vivid rich color, couple of perf seps, exceptionally fresh, quite scarce mint and likely the only mint block that we have ever offered, CV: 60.00, (Order Number: 92330) \$250.00
- R34be o Blue SON CDS, good color, T. margin single, Fine-Very Fine example of this very scarce stamp, CV: 425.00, (Order Number: 91116) \$350.00
- R36a o blue SON HC, good color, huge margins all around, fresh and Superb Gem, quite scarce this nice, CV: 300.00, (Order Number: 92411) \$425.00
- R37a o blue HC, three huge margins, V. crease, tiny margin nick at L., dark color, Fine, CV: 600.00, (Order Number: 92296) \$275.00
- R40a o H. Pair, MC, very strong color, quite fresh and Superb Gem pair, choice and exceptionally attractive multiple, CV: 190.00, (Order Number: 92331) \$275.00

- R43a o H. pair, MC, good color with very strong impression, four large and well balanced margins all around, exceptionally fresh and Superb Gem, only ten H. pairs reported with this certainly being among the finest known, CV: 500.00, (Order Number: 92403) \$600.00
- R43a o Very light MC, good color, nice large well balanced margins all around, quite fresh and Extremely Fine Gem, scarce this nice, CV: 200.00, (Order Number: 92413) \$300.00
- R44b o Block of four, MC, wonderful strong color and sharp impression, quite well centered for this issue, fresh and Very Fine, scarce multiple with only seven blocks of four reported, choice and very attractive, CV: 200.00, (Order Number: 92413) \$300.00
- R46a o Block of 4, HC, "Germania Fire Insurance Co.", few tears and light creases, Fine, only two blocks of four reported, CV: 600.00, (Order Number: 92227) \$500.00
- R74c o light MC, strong color, perforations clear all around, fresh and Extremely Fine and choice example of this exceedingly difficult stamp to find centered, maybe less than 5% of the existing copies have the perforations clear on all four sides and many of those are damaged to some degree, on vertically laid paper, this example is one of the finest that we have ever seen, CV: 275.00, (Order Number: 92341) \$600.00
- R75c o Incredible sharp steel die handstamped cancel, "I.R.I. J.C.M. C.W. Dec. 1. 1863", good color, quite well centered, fresh and very rare printed cancel, only the second example that we have ever offered, CV: 2.10, (Order Number: 92416) \$275.00



Scott R77a (Order#92437)

- R77a o Neat MC, incredible stunning deep rich color that is without the usual oxidation that occurs on this issue, tiny tear at B., sm. pinhole from ink erosion of the MC, four large and quite well balanced margins all around, exceptionally fresh, Superb Gem and one of the most attractive examples of this First Issue rarity that we have ever seen, choice Showpiece, CV: 5,000.00, (Order Number: 92437) \$4,000.00

- R77c o very light HC, strong color with four well balanced margins all around, quite fresh and Superb Gem, once of the finest appearing examples of this stamp that we have ever seen, CV: 70.00, (Order Number: 92307) \$300.00
- R79a o Light MC, deep dark color, couple of pinholes, nice margins all around, sharp proof like impression, fresh, Extremely Fine and attractive example of this popular stamp, CV: 1,000.00, (Order Number: 92307) \$300.00
- R79a o very light HC, deep dark color, faults, fresh and Fine appearing stamp, CV: 1,000.00, (Order Number: 92438) \$350.00
- R79a o CDS, deep dark color, few faults including a repaired PH, nice margins all around, Very Fine appearance, CV: 1,000.00, (Order Number: 91205) \$325.00
- R79a o MC, deep dark color, crease ending in a tear, nice margins, fresh and Extremely Fine appearance, CV: 1,000.00, (Order Number: 91197) \$300.00
- R81a o neat MC, there is an additional magenta MC at B.R., incredible stunning rich color on bright white paper, four large and perfectly balanced margins all around, quite fresh and Superb Gem, a very attractive stamp in exceptional condition, scarce this nice, CV: 160.00, (Order Number: 92417) \$325.00
- R81a o T. margin single, MC, huge margins all around, dark color, fresh and Extremely Fine, choice stamp, CV: 160.00, (Order Number: 92181) \$5280.00
- R82a o neat MC, incredible deep dark brick red shade which is most unusual for this issue, four large perfectly balanced margins all around, bright white paper, exceptionally fresh and Superb Gem, an absolutely choice stamp, CV: 120.00, (Order Number: 92308) \$350.00
- R83a o MC, stunning deep dark color and vivid rich proof like impression, wonderful large jumbo margins all around, insignificant H. crease at B., exceptionally fresh, Superb Gem and one of the most attractive examples of this rarity that we have ever handled, 2003 PSE, CV: 5,000.00, (Order Number: 96343) \$4,250.00
- R83a o Light MC T. margin single, exceptionally deep dark color for this issue, tiny tear in T. margin, quite fresh and Very Fine example of this scarce stamp, 2003 PSE, CV: 5,000.00, (Order Number: 92439) \$2,250.00



Scott R84a (Order #92440)

- R84a o very light MC, true violet gray shade that is quite sharp, two light CRs, decent margins all around, fresh and Extremely Fine example of this very rare First Issue imperforate, signed George Sloan in pencil on the back, one of the nicest appearing copies that we have sold in many years, 2003 PSE, CV: 5,500.00, (Order Number: 92440) \$4,500.00
- R84a o B. margin single, MC, deep dark color and rich proof like impression, printing mark at B.L., barest trace of a tiny corner CR at B.L. which is mostly in the margin, four large to huge margins that are quite well balanced, some slight toning that in no way detracts from the Superb Gem appearance of this very rare stamp, one of the most attractive copies that we have ever offered, 2001 PSE, CV: 5,000.00, (Order Number: 95944) \$4,250.00
- R84a o Light MC, true gray violet shade, rebaked, four huge margins, Extremely Fine and choice appearing example of this exceptionally scarce stamp, a great looking copy for the person who doesn't want to spend the \$5,000 that this issue often goes for, CV: 5,500.00, (Order Number: 90202) \$1,100.00
- R8 o light internal bend, Very Fine and attractive example of this scarce stamp, CV: 650.00, (Order Number: 92193) \$325.00
- R93a o light MC, few small flaws, Very Fine appearance, CV: 650.00, (Order Number: 91198) \$250.00
- R94a o H. strip of three, MC, deep dark color, creases, light aging spot on back, Fine+, scarce multiple, CV: 400.00, (Order Number: 91097) \$250.00
- R94a o Block of four, light MC, some very minor creases, stunning deep dark color, fresh and Very Fine, only five blocks of four are recorded with this being one of the finest known, Ex: JOYCE, CV: 650.00, (Order Number: 96345) \$600.00
- R95a o MC, deep dark color, three nice margins, just close at the T., fresh and Fine-Very Fine, CV: 450.00, (Order Number: 92345) \$350.00
- R95a o MC, very dark color and strong impression, sm. internal tear, fresh and Extremely Fine, nice looking stamp, CV: 450.00, (Order Number: 92419) \$300.00
- R95a o Double T. frame line variety, MC, Fine, dark color, faults, adequate margins, scarce variety, CV: 450.00, (Order Number: 92399) \$250.00
- R96a o Very light MC, wonderful sharp color and proof like impression, four nice margins, fresh and Very Fine example of this scarce stamp, CV: 1,400.00, (Order Number: 90203) \$1,100.00

- R96a o MC, stunning sharp color and rich proof like impression, four large well ur full to jumbo margins, exceptionally fresh, choice and Extremely Fine Gem, CV: 200.00, (Order Number: 90210) \$300.00



Scott R102a (Order #92445)

- R102a o MC, with and additional HC, very strong colors, tiny natural inclusion at B.L. that has eroded into a small hole, four large and quite well balanced margins all around, fresh and Superb Gem appearing example of this scarce and very popular issue, very difficult to find with margins clearing on all four sides, 2003 PSE, CV: 2,000.00, (Order Number: 92445) \$1,250.00
- R102a o MC, deep dark colors, corner crease, small thins, Fine example of this popular issue, CV: 2,000.00, (Order Number: 90211) \$650.00
- R102c o MC, deep dark colors, incredible large and well balanced margins all around, Superb Gem, one of the finest examples of this issue that we have seen in many years, choice, Ex: EX. MAYER, 2002 PFC, CV: 750.00, (Order Number: 91100) \$1,250.00
- R102c o attractive MC, "S. & ILL. S. E. Ry." unlisted railroad cancel, deep dark colors and strong proof like impression, couple of light CRs, four full and clear margins all around, exceptionally fresh and Extremely Fine Gem example of this one of the most popular First Issue high values, CV: 750.00, (Order Number: 95912) \$625.00
- R102c o blue HC, "Lehigh Coal and Navigation Co." triple strike, sharp colors, trace of a very tiny pinhole, quite well centered for this stamp, fresh and Very Fine example of this always very popular issue, CV: 750.00, (Order Number: 92352) \$550.00
- R102c o Light MC, wonderful deep dark colors with a strong proof like impression, tiny toned perf, bright white paper, exceptionally fresh and well centered for this issue, Very Fine and quite an attractive example of this very popular issue, CV: 750.00, (Order Number: 92421) \$550.00
- R102c o neat MC, very strong colors with the dark green shade, incredibly well centered for this issue with the perfs well clear of the design all around, trace of a very light thin spot, exceptionally fresh and attractive example of this popular and very difficult stamp to find nice, Extremely Fine, CV: 750.00, (Order Number: 92176) \$500.00
- R103a o inverted Center, very light and barely noticable CC, sharp color and strong vignette, quite fresh and Very Fine, attractive stamp, CV: 1,500.00, (Order Number: 96348) \$1,250.00
- R104a o Very light embossed cancel, strong colors and sharp impression, perfs are just touching at R., quite fresh and Very Good-Fine example of this exceptionally rare stamp with only 35 copies reported, CV: 6,000.00, (Order Number: 90213) \$3,000.00
- R178 o full fresh OG, NH, strong color, Very Fine and quite scarce NH, CV: 150.00, (Order Number: 95982) \$250.00

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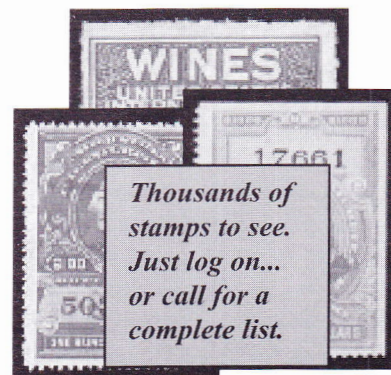
- R189 o OG, H, sharp color, trace of a tiny internal bend, Very Fine, scarce mint stamp, CV: 925.00, (Order Number: 95983) \$425.00
- R189 o MC, fresh and Very Fine, CV: 450.00, (Order Number: 91202) \$325.00
- R190 o T.R. corner Plate #11371 block of nine, OG, H, several reinforcements, T.L. stamp has a small corner repair, includes inscriptions in red and black in the L. selvage, deep dark color, fresh and Very Fine, possibly the only plate block known of this issue, Ex: JOYCE, WAMPLER, CV: 225.00, (Order Number: 95984) \$250.00
- R192, 192a o set of two, including one without surcharge, OG, the R192a is NH with a tiny gum bend, deep dark color, fresh Very Fine, CV: 365.00, (Order Number: 95985) \$250.00
- R193 o full OG, H, deep dark color, quite fresh and Extremely Fine and choice, PSE graded 80, 2004 PSE, CV: 375.00, (Order Number: 95986) \$375.00
- R223 o Violet HC, thins, deep dark color, fresh and Extremely Fine, scarce stamp, quite attractive, CV: 800.00, (Order Number: 96495) \$500.00
- R226 o MC, stunning deep dark color, sm. thin, Very Fine, CV: 600.00, (Order Number: 92457) \$350.00
- R227 o Multiple HC's, dark color, Very Fine, CV: 525.00, (Order Number: 92458) \$250.00
- R228(var) o Complete sheet of 100 w/T. pl. #7213, each stamp with slight double impression, OG, NH, fresh and Fine, some perf seps, certainly quite rare, CV: 2,000.00, (Order Number: 96867) \$1,195.00

- R240(var) o MARIHUANA TAX STAMP Very light MC, some light facial CC's, only two known in private hands, currently unlisted in Scott, issued in 1937 to pay the tax on the transfer, sale, use, prescription of marihuana, there are three other denominations that were printed but never issued-\$5, \$10 and \$100 values. Only 200 were ever issued of all values, the last time this stamp was on the market was in 1980 and was sold in a Michael E. Aldrich auction where it realized \$10,450 including the 10% buyers commission, an incredibly rare tax stamp, in addition to the two certificates there is a letter from Gordon Torrey regarding authenticity, a very unusual and rare opportunity to obtain this exceptionally elusive stamp, 1980 PFC 1980 SPA, CV: (Order Number: 97379) \$15,000.00
- R246-50 o set of five, unused, the R2466 is regummed, all are fresh and Very Fine, the R249 is a Superb Gem, scarce set, CV: 640.00, (Order Number: 95987) \$375.00
- R282 o CC, MC, HC, light CR, Extremely Fine, CV: 375.00, (Order Number: 96496) \$500.00
- RNM3 o Violet HC, on Bowers National Bank bank check, CR, usual CC, Very Fine and quite scarce, CV: 475.00, (Order Number: 92426) \$500.00
- RNO2 o Blue HC, usual CC and PH, on State of Iowa check with J.H. Branch, Bankers imprint, Very Fine and quite scarce, CV: 600.00, (Order Number: 92425) \$550.00
- R085b o Block of 4, unused, very sharp color, bright and fresh, Very Fine, exceedingly rare multiple, CV: 360.00, (Order Number: 92231) \$400.00
- R0100e o Experimental silk, unused, wonderful sharp color and rich impression, thins, fresh and Very Fine appearance, a very scarce stamp, CV: 475.00, (Order Number: 91093) \$350.00
- R0130d o R. impt. block of 24, unused, vivid rich color and sharp impression, one row re-enforced perfs, few other perf seps, fresh and overall Very Fine, attractive and scarce multiple, CV: 204.00, (Order Number: 92265) \$350.00
- RS14d o B.L. corn. mar. strip of 7, full OG, with imprints, fresh and Extremely Fine and scarce, very attractive multiple, CV: 525.00, (Order Number: 92267) \$450.00



Scott RS31e (Order #96355)

- RS31e o Experimental Silk, Unused, strong color, few of the usual faults that plague this issue, Holcombe backstamp, exceptionally well centered, fresh and Very Fine, of the seven reported on the Aldrich census only two are Fine or better, this stamp particularly ranks among the Finest Known, CV: 650.00, (Order Number: 96355) \$850.00
- RS47d o unused, very sharp color, massive jumbo margins all around, exceptionally fresh and Superb Gem, certainly the finest quality available, CV: 375.00, (Order Number: 95900) \$500.00
- RS47d o Unused, stunning deep dark color and proof like impression, a few light wrinkles, huge balanced margins fresh and Superb, CV: 375.00, (Order Number: 90266) \$450.00
- RS123d o Unused, very sharp proof like impression, repaired T.R. corn., few SPs, huge margins all around, of the 15 reported examples on the Aldrich census, nine are faulty or repaired, Extremely Fine and exceptionally rare Medicine stamp, CV: 1,200.00, (Order Number: 96358) \$750.00
- RT6d o Block of 4, unused, few creases and small tone spots on back, very sharp color and proof like impression, fresh and Extremely Fine appearing example of this exceptionally rare multiple, CV: 560.00, (Order Number: 92268) \$650.00



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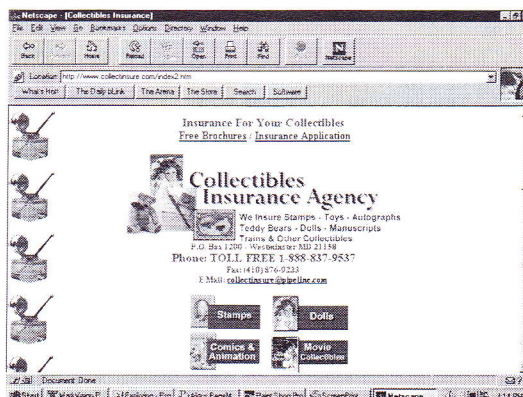
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Associate Editor: Ronald Leshner, Box 1663, Easton, MD 21601-1663. Phone 410-822-4357. Email: <revenueer@dmv.com>.

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The 1899–1900 issue of papel sellado



The third class papel sellado stamp for 1899–1900 produced by the American Banknote Company.

by Ross A. Towle

Recently I purchased part of the correspondence between the American Bank Note Company representative in Chile and the New York headquarters. The following story regarding Chile's stamped paper (papel sellado) for 1899–1900 was contained in that correspondence.

On September 28, 1897, Jorge Asta-Buruaga (the American Bank Note Co. (ABNC) agent in Santiago) asked the home office for the price for producing papel sellado. He thought he could get a contract for 4,000 reams because the ABNC could furnish a better paper and superior engraving and coloring than what was in current use. The paper needed to be watermarked. A different color of engraving needed to be used for each of the ten classes. He mentioned that the third class (20 centavos) engraving should be black. A sample of the current papel sellado was enclosed.

Upon receipt of the letter, the ABNC contacted various paper manufacturers for their

price of producing the paper. On November 19, 1897, the internal paper work was completed to produce models for ten denominations (5, 10, 20 and 50 centavos; 1, 2, 4, 6, 8 and 10 pesos) in a different color for each denomination. The arms of Chile were to be in black for all denomination.

Asta-Buruaga wrote on December 21, 1897, inquiring about the papel sellado. No samples or prices had been received. He was concerned because the order would be placed on the first of March.

On January 11, 1898, Asta-Buruaga wrote that he had received the sample of the paper used for papel sellado by Colombia. Now he asked for 10 or 12 sheets of paper of different qualities along with the prices. He indicated that the Director de Contabilidad, who would ask for proposals and would give the order, told him that he would give preference to the better class of paper. The engraving was a secondary matter and the stamps could be lithographed. He suggested a price of £2,820 for 4,000 reams for 1899–1900 and £2,680 for 4,000 reams for 1901–1902.

Asta-Buruaga also mentioned that two German firms were interested in providing papel sellado. He would use the importance of the ABNC to defeat the Germans. But he did need the samples before April 20.

On February 15, 1898, the ABNC Secretary and General Manager Theodore Freeland sent him a sheet of the paper used for papel sellado for Ecuador and one for Argentina. The paper used for Ecuador was the same quality of paper as that used for Colombia. Printing the stamp by lithography (in one color) would cost the same as engraved in two colors! He also pointed out that new dies would need to be prepared for 1901–1902 so that the price would need to be £2,800. If the paper chosen was the one used for Argentina then the prices would be £3,800 (1899–1900) and £3,780 (1901–1902). A heavier paper would be £4,620 (1899–1900) and £4,600 (1901–1902).

Asta-Buruaga wrote on May 31, 1898, that he made the proposal for papel sellado using the paper sample for Colombia. The commit-

Table I

Quantities of papel sellado to be delivered

Class	Value	Quantity
1 st	5 centavos	400,000
2 nd	10 centavos	500,000
3 rd	20 centavos	2,939,000
4 th	50 centavos	100,000
5 th	\$1	50,000
6 th	\$2	10,000
7 th	\$4	250
8 th	\$6	250
9 th	\$8	250
10 th	\$10	250

tee received 15 proposals representing over 150 samples of paper. He was happy to report the committee accepted his proposal and that the government decree would be issued within a week. He lowered the price by £45 because otherwise, at the current exchange rate, the proposal would be over CH\$40,000. He was willing to deduct the £45 from his commission so the ABNC would obtain the order.

The letter also gave detailed requirements about the size of the paper, the ruled lines, the watermark and stamps. He enclosed a photo of the model of the stamp. A sample sheet of papel sellado in current use and an embossed Chilean coat of arms with observations were sent.

The decree was issued on June 6, 1898. Asta-Buruaga sent a copy of the decree and contract on June 14, 1898. Ten percent of each class needed to be in Chile by October 15. The color for the third class (20 centavos) stamp had to be red. The company could select the other colors. The watermark needed to contain a "secret sign." The quantities of each class are shown in Table I.

Asta-Buruaga was in a good mood on June 29, 1898, when he wrote that he was unable to postpone the delivery date. He would, however, be able to obtain cash payment upon delivery. He was sure that the stamp with a black center and colored frame would be a great advertisement for the company. He was confident that he could obtain orders for next year to furnish the railroad department, Ministerio del Interior and other large consumers of paper with letterheads.

At the same time the company was negotiating with Southworth Company over the price of the paper. This company made the paper used for the Colombian papel sellado.

Table II

Quantities recieved by December 1898

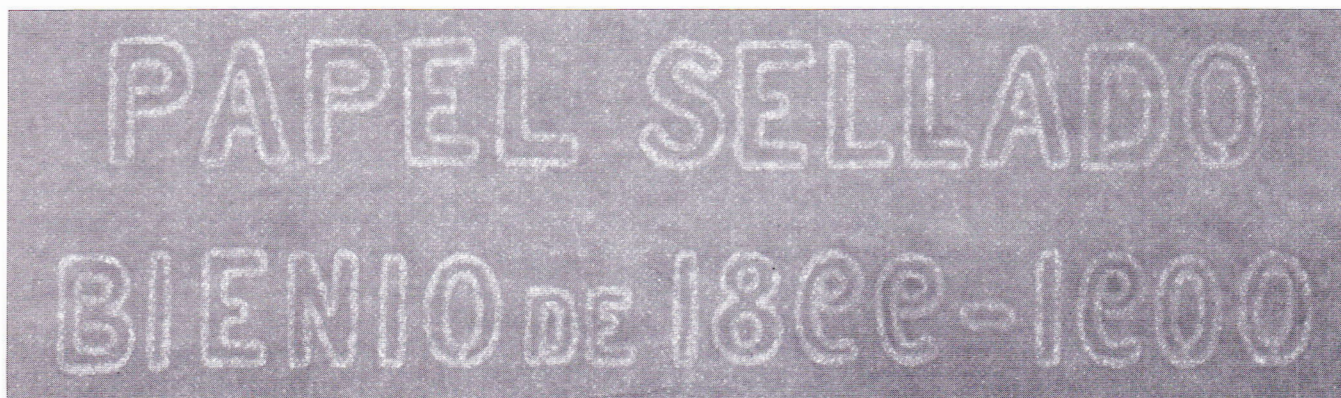
Class	Received by Cantabilidad	Amount at Aduana	Quantity to be delivered
1 st	100,000	0	300,000
2 nd	74,000	0	426,000
3 rd	774,000	170,000	1,995,000
4 th	82,000	12,000	6,000
5 th	50,000	0	0
6 th	9,000	0	1,000
7 th	250	0	0
8 th	250	0	0
9 th	250	0	0
10 th	250	0	0

Southworth ordered the watermark to be made. They thought they could ship some paper by the middle of August and then 8–10,000 sheets per day after that time.

On August 16, Theodore Freeland wrote to Mr. Macdonough that they had the Chilean papel sellado on the press, printing twenty a minute; border in green, coat of arm in black, and the ruling on the page in grey—all in one operation. He was quite happy with the result and wanted to send samples to other ABNC agents in hopes of getting orders from other countries.

On August 23, 1898, Theordore Freeland sent a double sheet of sixth class papel sellado to the Director de Contabilidad. The letter revealed the "secret mark" in the watermark. One secret mark was a mark at the right hand side of the estucheon. A second, and smaller, secret mark was a broadening of the rear line marking the right leg of the condor.

Watermark
with reversed
year dates.





The secret marks in the watermark can be seen here; a small piece protruding from the right of the estucheon and a broadening of the rear of the condor's right leg.

Some minor problems developed between ABNC and Southworth. The single and double paper were mixed in the cases. Some sheets had fingerprints or rust marks. The problems were quickly resolved. Also some sheets had the wires of the watermark "1899-1900" reversed compared to the rest of the text. Also one of the wires of the huemel came loose. The watermark problems were corrected.

Asta-Buruaga reported on November 22, 1898, the papel sellado had merited the enthusiastic praise of the Minister, Chiefs and public. But some dark clouds appeared on the horizon.

The Direccion de Contabilidad wrote Asta-Buruaga on December 20, 1898, about the insufficient quantities of first and second class papel sellado received. He requested

that Asta-Buruaga cable the company urging them to ship the remaining quantity. The quantities received by that time are listed in Table II.

Asta-Buruaga cabled the company on January 27, 1899, "Avoiding claims papel sellado knitting democracy invitation more I protested mantle ship to complete anatomical around caterer honesty" which decoded is "Minister of Treasury claims papel sellado not equal to sample. Not according to contract. They refuse to accept more. I protested. Telegraph me as to what to do. Ship to complete 7,000,000 one peso notes. Full particulars go by mail."

The company cabled a response on January 28 asking what was the problem with the paper. On January 30 Asta-Buruaga told them he was avoiding the Minister and was

advised that notaries claimed the paper was of very inferior quality.

Asta-Buruaga elaborated in a letter of February 1, 1899, that when he went to deliver the bill of lading for 56 boxes of papel sellado to the Director de Contabilidad, he was told that the Minister de Hacienda desired to speak to him. He went to visit the Minister and was told that owing to the poor quality of the paper, the Minister would not receive any more ABNC produced papel sellado. Asta-Buruaga protested that the quality was exactly the same as the sample included in the proposal. He enclosed documents given to him by the Minister.

Rafael Sotomayor, Minister of Hacienda, named a commission composed of the Notary of the Treasury, Florencia Marquez de la Plata, and Notary Publics of Santiago, Eduardo Reyes Lavalle and Marcelina Larrazabal Wilson, to report on the quality of the paper supplied by ABNC. The commission reported the paper was of "very inferior quality" to the sample provided by ABNC in their proposal. Carlos Varas also reported to the Minister of the Treasury that he considered the paper used was "not of the same class and quality which is contracted for."

Asta-Buruaga asked for advice on what to do. He said that he protested and declared that the ABNC would not accept the decision of any committee of Chileans as (1) nobody knew anything about the manufacture of paper and (2) that would favor the government to kill a competitor in the hopes of getting a contract.

Unofficially Asta-Buruaga was told that the paper was of "two kinds" of thickness. The claim was that the paper delivered was

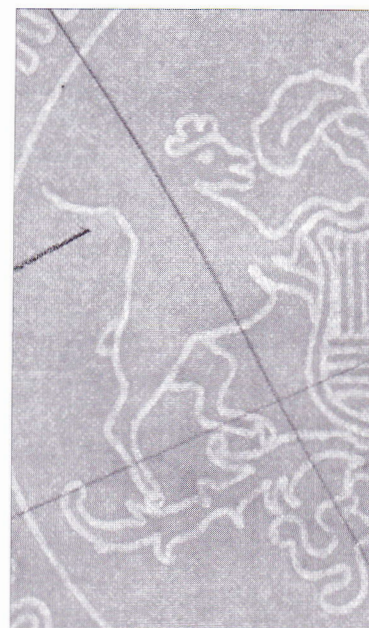
thinner than the sample and of much inferior quality.

Unfortunately, the documentation of what happened next is missing. The last piece of documentation that I have seen is Asta-Buruaga, on September 17, 1900, reporting that the Congress adjourned without authorizing funds for payment for the papel sellado. However, the amount was put into the budget for the upcoming year.

Presumably the American Bank Note Co. received payment as they would provide postage stamps, postal stationery, consular stamps and banknotes during the next one and a half decades. I can only speculate this event contributed to Waterlow & Sons winning the contract for the postage stamp issue of 1900. Did Carlos Rogers, the Waterlow agent in Santiago, plant the idea of inferior paper? Carlos Rogers certainly used his political connections during future bidding competitions.

The future biennial issues of papel sellado would revert to single color stamps like the prior issues. The beauty of the 1899–1900 ABNC issue stands out in comparison to the issues before and after.

I would like to thank Carlos Vergara for taking the photos of the watermarks.



Watermark with loose wire in huemul.

The Impressed Duty Stamps of Ireland by William A. Barber and A. Frank Brown, published by the authors, Box 15009, Chesapeake, VA 23328 or 7, Newland Road, Droitwich (Worcs), England WR9 7AF, 2004, 138 + xxix pages, 8 1/2 x 11 inches, comb bound, illustrations, index of die inscriptions, \$18, ISBN 0-9613725-5-9.

It's been forty years since the appearance of Frank and Schonfeld's monumental work on this subject, *The Stamp Duty of Great Britain and Ireland*, Vol. 3. William Barber

was associated with the earlier book, so there is a continuity of approach to the subject.

As expected, a significant amount of information has come to light and is incorporated in this book. The format, while similar to Frank and Schonfeld, is a bit more user-friendly. A very significant change is the addition of prices.

The quality of illustrations ranges from fair to good. Frequently sketches had to be used for the "colorless" embossed stamps. These are sufficient to serve the purpose of

Literature in review

identification. They are generally reduced to about 70% of actual size.

The book is organized into five parts: Kingdom of Ireland—Irish Administration; Kingdom of Ireland—English Administration; Southern Ireland and Irish Free State—Provisional Issues; Irish Free State and Republic and Northern Ireland. Within each part there is a progression by type and chronology. There is a concise explanation of each type and its application. There is an index of die inscriptions at the end of the book.

Not to be overlooked is the wealth of information contained in the first twenty-nine pages. This is an excellent primer for any in-

terested in collecting these stamps.

The “Bourke’s Book” is referenced as a note in two places, but, unfortunately, not explained as it was in Frank and Schonfeld or more recently by this reviewer: “World’s First Stamp Collection,” *Collectors Club Philatelist*, Vol.72, No. 5, Sept–Oct. 1993. I had hoped to see some information on the proofs struck in red wax. Alas, this may have to wait for the next edition (hopefully less than forty years away).

This is now the standard reference on this subject.

Joseph E. Foley

Court Circulars: A New Perspective on Ireland Petty Sessions, by Peter Mansfield, *The Revenue Society of Great Britain*, 2003, 40 pages + 8 color plates, A4 size, soft cover, illustrations both color and black and white, official documents, £6 postpaid to UK, + £1.50 to U.S., from Tony Hall, Hon. Secretary, 57 Brandles Road, Letchworth Garden City, Herts, UK, SG6 2JA. (Contact secretary regarding payment by VISA or US currency <rs.gb.hall@talk21.com>).

Through the kindness of my good friend Jerry Massler, I received a copy of this very comprehensive treatment of these revenue

stamps. After an introduction that discusses the Irish Petty Sessions Courts, the stamps, stamped documents and associated government circulars are treated in considerable detail.

Eight color plates enhance the usefulness of the work, particularly in regard to the identification of shades. Included are the long-lived series of Irish Dog License stamps. While some questions remain, such as the purpose of the Petty Sessions 6d value in blue, this book significantly advances the body of knowledge of this area.

Joseph E. Foley

Unique embossed revenue at New York Chapter meeting

Joe Antizzo showed a unique three-shilling West Indies embossed revenue on a spectacular full document dated 1766. This is the only example of this stamp known. No others exist either in collectors’ hands or in museum collections. It was a pleasure to see such a lovely rarity.

Peter Jeannopoulos showed his collection of Haitian “timbre mobile” revenues. These are documentary revenues that were used from 1970 through 1979. They were produced by overprinting postage stamps, both definitives and commemoratives, “timbre mobile.” Peter’s collection includes not only mint examples of these little-known stamps, but also examples used on documents. Peter published an article on these revenues in the February 1999 issue of the *American Philatelist*.

Alan Hicks showed an interesting selection of beer package closures used to ship beer to units of the military. These serve the same role as the tax-free closures on packs of cigarettes intended for sale to the military.

Finally, Brian Bleckwenn came through as usual with some great first issue revenue material. Included was a block of 12 (6 by 2) of R101c, the \$50 green USIR imperforate, a vertical strip of four with selvage of the National Bank Note Co. \$200 bicolored essay and a Customs House Draw Back certificate with a copy of the 5¢ Certificate, R24.

The New York Chapter of the ARA meets at 7:30 p.m. on the first Thursday of the month at the Collectors’ Club, 22 East 35th Street, New York City. For more information contact Terence Hines at <terencehines@aol.com>.

High value Indonesian revenue stamped paper on passport

by Terence Hines, ARA

Shown here is a very high value example of an Indonesian imprinted revenue on a 1979 passport. The design is the same as other Indonesian revenue stamps paper from the same time period and bears the date "1979" at the top. What is unusual is the value of this particular imprint—15,000 rupiah. In 1979 this was equal to about US\$24.00. This is the highest value of any example of Indonesian revenue stamped paper that I have seen.



The latest Cal-Rev news

By Joe Ross, ARA

Cal-Rev member Jim Drummond has recently started *The Official Seal Newsletter*. The first edition of the newsletter is eight pages and his format is similar to our Cal-Rev newsletter and it is in color. It has several articles including examples of Japanese official seals. In the newsletter he has an advertisement about his soon to be available *Official Seals of the World* catalog. A couple of years ago Jim was kind enough to provide me a draft copy of his catalog and I provided information on some items in my collection. Should you be interested his email address is: <jdrummond@alberto.com>. His postal address is: Jim Drummond, 1335 Pauma Valley Drive, Porter Ranch, CA 91326-1701. Jim was a long time member of The Official Seals Society.

WESTPEX is a wonderful show in its new venue! Cal-Rev members held another interesting meeting on Saturday with 20 members in attendance. New member Frank Daigle was not the furthest from home from Phoenix, Arizona, nor was Bonnie Riga from Eaton, Ohio, however, Jenny Barfield, a visitor from New Zealand was. She has been collecting revenue stamps for several years.

Jim Busse was our speaker and his talk was on German tobacco stamps and the catalog that he is writing. His tobacco stamp collection includes some of the original research done by Martin Erler many years ago at the German archives. Over the years others have contributed to various listings including

Gerald Abrams. Jim is in the process of consolidating and adding a great deal of new information. He told us that recently he had contacted a German dealer and been rewarded with 8,000 modern tobacco stamps. Fortunately, they covered the pre-Euro, dual currency, mark/Euro and Euro only rates. In addition they had a special mark when recycled paper was used. Jim explained that the number of cigarettes to a package vary unlike in the US where 20 cigarettes is the norm, German packages might contain 10, 11, 12, 17, 18 or 19 and the tax rate is additionally complicated by the different tax rates on the type or quality of the tobaccos used.

Jim is expecting to have the catalog completed by the end of the year. He would appreciate any information you might have on German tobacco stamps. He can be reached by email at <Jimb1997@aol.com>.

Off to Denver where Cal-Rev members gathered at ROMPEX again this year. Members Bill Barr, San Jose, California, Don Lueck Phoenix, Arizona, Joe Ross Sacramento, Californai, and Marc Silberman of Denver, Colorado, met along with several other interested revenue collectors. The program was a slide show of worldwide revenues provided by Joe Ross. Jim Kilbane (locally known as Mr. Revenuer) of Aurora opted to join Cal-Rev at this meeting.

Recently, Alex Kemura of England joined Cal-Rev. Alex writes his own blue newsletter about Italian Municipal revenues.

Indonesian television "Contribution" stamps

A preliminary listing

by Terence Hines, ARA

One of the many types of fee stamps issued by the Republic of Indonesia are stamps that show payment of some sort of fee for television use. These stamps are affixed to annual cards that are inscribed "Kartu Iuran TVRI". TVRI presumably stands for something like "Television of the Republic of Indonesia". "Kartu" means card and "iuran" translates as "contribution" or "subscription". The earliest of these stamps that I have seen are dated 1991. In that year stamps of different denominations were apparently issued for each month of the year as detailed in the listing

below. In 1992 monthly stamps were discontinued and replaced by a series of different denominations bearing just the year date "1992". Later, even the year date disappeared. Then, starting in 1998, the year date has reappeared.

I have been unable to turn up any published information on the tax rate. From the documents shown below, it can be surmised that the basic rate was Rp.500.- per month in 1991 and Rp. 6000.—per month in 1993 and 1994.

In their first year of issuance, 1991, two different design types were used. Type 1 shows what appears to be a television transmitter tower and is inscribed TVRI. Type 1 stamps were issued monthly from January through at least August 1991 and several different denominations were issued for each month. These stamps are somewhat crudely printed and are rouletted. A new design, Type 2, appeared toward the end of the year. The only examples of type 2 that I've seen are from November, 1991. These show higher quality printing and are perforated 12 ½ and have a different design.

The following year, 1992, a series of stamps with the 1992 year date but with no monthly inscriptions was issued. These are designated Type 3 in this listing. Starting in 1993 stamps with no year date were issued. These come in several distinct types (numbered 4, 5 and 6 in the listing below) which differ in the size of the denomination and whether the denomination is also spelled out in words. The year dates reappeared for 1998 and 1999 stamps. I have not seen any more recent stamps so do not know whether stamps inscribed 2000, etc. have been issued.

Although the first stamps were issued in 1991, the tax on television sets predates these stamps. Shown in Figure 1 is a television tax form from 1974 on which payment of the tax was indicated with post office receipts pasted to the card. Figure 2 shows a 1991 card with both type 1 and type 2 stamps affixed. Finally, Figure 3 shows the stamp portion of a 1994 card with various type 5 and 6 stamps affixed.

Figure 1.
1974 TV tax
form with
receipts pasted
on the form.
(66%)

P.N. POS DAN GIRO

1974

KARTU BUKTI PEMBAYARAN SUMBANGAN IURAN TELEVISI

HARUS TETAP DIPEGANG OLEH PEMILIK TELEVISI

(penyerahan kembali kepada pegawai P.N. Pos dan Giro hanya jika ada alasan yang sah).

Waktu pembayaran, mintalah supaya segera diselesaikan

Pembayaran harus dinjatakan :

a. sumbangan iuran Televisi dengan meterai/resi

b. bea-penagihan dengan prangko pungut :

c. denda dengan meterai/resi

No. : *Hasan Glasby*

Pesawat mulai dipakai tgl. : 19..... N A M A :

Tempat untuk menempelkan meterai/resi sumbangan iuran Televisi

Bulan : *Jan* Bulan : *Feb* Bulan : *Mar* Bulan : *Apr*

No. 132 Besar-uang Rp. *1000* T.V.

No. 174 Besar-uang Rp. *1500* T.V.

dgn. huruf

No. 126 Besar-uang Rp. *1000* T.V.

dgn. huruf

No. 177 Besar-uang Rp. *10000* T.V.

No. 213 Besar-uang Rp. *1000* T.V.

dgn. huruf

No. pendaftaran : *Hasan Glasby*

Atas nama : *Hasan Glasby*

Iuran T.V. bln. : *Hasan Glasby*

Ongkos adm : Rp.

Denda : Rp.

Ongkos lain² : Rp.

Lihat sebelah

KARTU IURAN TVRI 1991
 PT. MEKATAMA RAYA
 Yayasan Televisi Republik Indonesia
 No. 158/KEP/MENPEN/1990. Tgl. 13-10-1990
 No. 7139371

No. Pendaftaran : 71/II/CPM/1111
 Tanggal Pendaftaran : 15/5-10/11-91
 Ukuran (inci) : 10
 No. Produksi : 101
 Merk : SANYO
 Iuran/bulanan : Rp. 300,-

Nama Pemilik : Sumirni
 Alamat : Cokom2670301

2050202371

	JANUARI	PEBRUARI	MARET	APRIL	MEI	JUNI
TGL. BAYAR						23/6/91
BUKTI PEMBAYARAN						

	JULI	AGUSTUS	SEPTEMBER	OKTOBER	NOPEMBER	DESEMBER
TGL. BAYAR	7/8	23/8/91	20/9/91		5/10	20/11/91
BUKTI PEMBAYARAN	 					

Figure 2. A
 1991 card
 with stamp
 types 1 and 2
 attached.
 (72%)

TVRI MENJALIN
PERSATUAN DAN KESATUAN

1. Ukuran Pesawat dan Tarif Iuran :




☐ < 16 Inchi - Hitam/Putih = Rp. 1.000,- ☐ < 16 Inchi - Berwarna = Rp. 4.000,-
☐ > 16 Inchi - Hitam/Putih = Rp. 3.000,- ☐ 16 Inchi s/d 19 Inchi - Berwarna = Rp. 5.000,-
☒ > 19 Inchi - Berwarna = Rp. 6.000,-






2. Cara Pembayaran :




☒ Ditagih di rumah
☐ Melalui Kantor Pos
☐ Melalui Bank



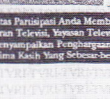

3. Nama Petugas Pendaftaran/Kolektor : Juwanes
 No. Tanda Pengenal : TGL. BULAN TAHUN
 Tanda Tangan : 15 1 91

Tanda Tangan Pemilik

JANUARI	PEBRUARI	MARET
		

APRIL	MEI	JUNI
 		 

JULI	AGUSTUS	SEPTEMBER
		

OKTOBER	NOPEMBER	DESEMBER
	 	

PERHATIAN:
 a. Mintalah Bukti Pembayaran Iuran Televisi (BPTT) kepada KOLEKTOR/Pemungut Iuran Televisi sesuai dengan jumlah uang yang dibayarkan.
 b. Bukti Pembayaran Iuran Televisi harus diempilkan pada ruangan yang telah disediakan, diparaf oleh KOLEKTOR dan dibubuhi tanggal, bulan dan tahun pembayaran.

Atas Partisipasi Anda Membayar Iuran Televisi, Yayasan Televisi RI Menyampaikan Penghargaan dan Terima Kasih Yang Setinggi-tingginya

Figure 3.
 Inside of a
 1994 card
 with various
 type 5 and 6
 stamps
 affixed. (68%)



1991.

Type 1. Rouletted. Multicolored.

Januari : Rp. 500, 1500, 3000

Februari: Rp. 500, 1500, 2500, 3000

Maret: Rp. 500, 1500, 2000, 2500 (black denomination), 2500 (olive denomination), 3000

April: Rp. 1500, 2000, 2500

Mei: Rp. 1500, 2500, 3000

Juli: Rp. 500, 1500, 2000, 2500, 3000

Agustus: Rp. 2500, 3000

September: Rp. 500



1991.

Type 2. Perf. 12 1/2.

Nopember: Rp. 500, 3000



1992.

Type 3. Perf. 12 1/2. With serial number in black. All are red and green with grey printing. Rp. 1000, 2000, 3000, 4000, 5000, 6000.



1993.

Type 4. Perf. 12 1/2. No year date. Small denomination—numerals 1 1/2 mm tall. All seen are red and orange with black printing, no serial numbers.

Rp. 3000, 4000, 5000, 6000



199?

Type 5. Similar to type 4 but 2 mm. denomination with denomination spelled out in words.

Rp. 1000, 4000, 6000



199?

Type 6. Similar to type 4 but denomination 3 1/2 mm tall. Denomination not repeated in words.

Rp. 1000 orange and purple, 1000 orange and yellow, 3000, 4000, 5000, 6000.



1998.

Type 7. New design with year date and hologram. Perf. 12 1/2.

Rp. 1000, 3000.



1999.

Type 8. As above.

Rp. 1000, 3000.

2004 ARA convention dinner

The American Revenue Association will hold its annual convention dinner on Friday, October 1, 2004, from 7:00 until 11:00 p.m. at the Sheraton Park Ridge Hotel and Conference Center, 480 North Gulph Road, King of Prussia, Pennsylvania. There will be a cash bar beginning at 6:30 p.m.

The menu includes an appetizer, salad with choice of dressings, choice of entrée with vegetables, dessert, and coffee or tea. The entrée choices are herb breaded breast of chicken dijon, stuffed Atlantic flounder florentine, sliced roast top round of beef or

chef's choice vegetarian.

To reach the Sheraton Park Ridge from the Valley Forge Convention Center, turn left onto North Gulph Road and proceed 0.7 miles to the Sheraton which is located on the left.

Those wishing to attend should send their check for \$35.00 per person, along with their choice of entrée to: Dr. Edwin Andrews, 803 Hessian Circle, West Chester, PA 19382-8040. If you have any questions you may contact Ed Andrews at 610-793-9714 or by email at <afacinc@yahoo.com>.

The lady on the potato stamps

By John Semeniuk, ARA

The inspiration for this article came from a citation on page 131 of *Riley's fiscal philatelic literature handbook* (1997), namely: "US: potato vignette. The lady on the potato stamp. Wylie, Willard O. *Mekeel's Wkly Stamp News* 1936 50:162, s. note."

Willard O. Wylie (1862–1945) was the editor of *Mekeel's Weekly Stamp News* from 1927 to 1940, and the reference to the "lady on the potato stamp" is to the vignette found on the

potato taxpaid stamps of 1935 (Scott RI1–RI13), one of which is pictured in Figure 1.

This beautiful engraved set of thirteen stamps, each printed in a different color or shade thereof, makes an impressive addition to any collection. The stamps were issued in conjunction with an amendment to the Agricultural Adjustment Act of August 24, 1935.

This act was found unconstitutional by the U.S. Supreme Court on January 6, 1936, and was repealed by Congress on February 10, 1936. But the stamps themselves remained on sale to collectors until June 30 of

one aspect of the story of the vignette which had eluded me back in 1974.

Unfortunately, Wylie's piece turned out to be disappointing in this regard. What it consists of is a few paragraphs of editorial musings and comments by Wylie, prompted by an inquiry from a curious reader (George O. Vickery) about the vignette in question.

Following Vickery's request for information, *Mekeel's* "general Washington correspondent" (a Mr. Davenport) was, in Wylie's words, "flagged, tagged and nagged" to come up with further details about the design (Wylie, 1936:162).

This Davenport did, courtesy of the designer of the stamps, Alvin R. Meissner of the Bureau of Engraving and Printing, and it was this information which Wylie was now passing along to the readers of *Mekeel's*. Davenport was quoted to the effect that a "stock die" was used for the design because of "the hurry in which the stamp [sic] had to be prepared for press . . ."

Wylie further quoted Davenport as observing that: "There is no particular character represented on the stamp; it was just selected from scores of other stock cuts as one befitting the occasion" (Wylie, 1936:162).

Now, while this explanation may be fine and true as far as it goes, it does not go far enough in doing adequate justice to the question of the vignette, for there is much more to the story of that image than was provided in the Wylie column.

In all fairness, however, it should be pointed out that collectors from that period were at a serious disadvantage vis-a-vis today's collectors in discussing matters such as the vignette of the lady on the potato stamps, the reason being that illustrations both of revenue stamps and of postage stamps were strictly forbidden at the time. Thus, for example, the 1937 edition of *Scott Specialized* describes the vignette on the potato stamps simply as "Girl" and leaves it at that. There is no illustration provided at all, not even a fragmentary detail.

Unless one thus had the actual stamp to examine, it was well-nigh impossible to visualize the nature of the discussion or to participate meaningfully in it. As late as 1958



Figure 1. The 11 ¼ c value (Scott RI17) of the 13 value potato tax stamps of 1935.

that same year.

Although the stamps thus saw only limited use, apparently only in southern Florida and perhaps in parts of California, and only for a relatively short span of several months' duration, they seem to have made quite a positive impression upon collectors of the day.

My involvement with the vignette on these stamps dates back to 1974 when I was doing some background research for a project exploring the origin and use of common vignettes found on stamps and paper money. I had not been aware of the Wylie piece back then, so when I saw the listing in *Riley's handbook* my curiosity was quite understandable piqued. I was especially curious to see whether it contained any insight into the ultimate origin of the vignette, for that was



the Minkus specialized catalog of American stamps simply described the vignette as “Portrait of a girl,” without however providing an illustration of it.

Actually, the major specialized catalogs have always been somewhat scant and stingy with background information about the design. Even after the restriction on illustrations was lifted in 1959, the descriptive text remained bareboned and uninformative. Scott eventually replaced “Girl” with “Young Woman,” while Minkus (now Krause-Minkus) retained “Portrait of a girl.”

But it was the surprising lack of solid information in the Wylie column from 1936 which prompted me to take a closer look at some other relevant articles, specifically: Chapman (1936), Hoffman (1981), Cinderella Philatelist (1990) and Gisch (1996).

While the background and technical details of the stamps are treated quite well in all these articles, only the Hoffman article offers anything concrete about the vignette itself, and this information appears to have been based on a stock BEP data sheet much like one that I received back in 1974 (more about this below).

In addition, some interesting anecdotal material about the design, written from the perspective of a Floridian (the stamps, it should be remembered, were actually used briefly in parts of Florida), can be found in the Chapman article. To quote briefly (Chapman, 1936:445): “It is reported here that some of the farmers of Belle Glade, a

thriving little town in the Everglades muck lands, like to say that the unknown lady is a Belle Glade belle. Other farmers of the Glades, seeing the beautiful face, with demurely downcast eyes, may consider her an idealistic representation of a modest muck maiden. Anyway, we will all agree that she would be an unusually pretty potato picker.”

Muck maiden and potato picker, indeed! The lady deserves better. And collectors deserve better information. It is high time to set the record straight and redress the many slights and wrongs that this gracious lady has suffered for all these many, long decades.

The Vignette

A data sheet I received from the BEP in 1974 has the following to say about the vignette: “The design of the stamps, prepared by Alvin R. Meissner, consisted of the head of an allegorical female figure, reproduced by the transfer process, from the original die of a full-length figure engraved by G.F.C. Smillie in 1896.”

Limited though it is, the information does provide certain valuable insight into the background and origin of the design. We thus learn that the vignette dates from 1896, by which is probably meant the year it was completed and approved, that the original engraving was executed by G.F.C. Smillie, and that the original design consisted of a full-length version of the vignette.

The son of a Scottish immigrant, George

Figure 2. The fuller-length figure of “The Bouquet” first appeared on the 50 pesos note of the El Banco Español Filipino from 1908. (Photo courtesy Bureau of Engraving & Printing.)



Figure 3. A somewhat modified rendition of “The Bouquet” appeared on the back side of the \$20 MPC of Series 661. The certificate illustrated is of a recent, privately issued copy of the original (note the word “COPY” to the right of center, below the denomination).

Frederick Cumming Smillie (1854–1924) was a remarkably talented engraver whose productive career spanned over five decades. He was with the American Bank Note Company from (ABN Co.) 1871–1887, then with some smaller companies for seven years, and from 1894–1922 with the Bureau of Engraving and Printing (BEP) as Chief Engraver. He subsequently returned to the ABN Co., where he worked until his death in 1924.

According to a reply which I received from the BEP in 1974, the vignette in question was acquired by the Bureau of Engraving and Printing from the American Bank Note Company. Unfortunately, no year was cited for the transfer.

Integrating this information with the chronology presented above is somewhat problematic, but what it suggests is that the vignette must have been started by Smillie during his long tenure (1871–1887) with the ABN Co., and that it stayed in possession of said company until its transfer to the BEP (date unspecified), where it was completed in 1896.

In the event, it is probably a safe bet to say that most stamp collectors have never seen the fuller length version of this vignette which appeared on two types of currency notes printed by the BEP. The first of these predates the potato stamps, the second post-dates the stamps (Semeniuk, 1976).

The fuller length vignette first appeared on the front side of the 50 pesos note (Figure 2) of the “El Banco Español-Filipino” (Series of 1908). The bank’s name was subsequently anglicized to “The Bank of the Philippine Islands,” and two additional series of 50 pesos

notes (1912 and 1928) were issued under that name. The design however remained the same (Semeniuk, 1977).

The fuller length design which appears on these notes features a lovely young woman picking flowers (not potatoes!), much in the mode of a nubile maiden from ancient Greece or Rome. Quite appropriately, the vignette is entitled “The Bouquet.”

A somewhat updated version of “The Bouquet” appeared decades later on the reverse side of the \$20 Military Payment Certificate (MPC) of Series 661 (Figure 3), which was also printed by the BEP. According to *Engraver’s Line*, this rendition was the work of BEP engraver Edward R. Felver (Hessler, 1993:117).

MPCs were a special type of payment scrip issued to American servicemen and other authorized personnel stationed in certain overseas areas. Series 661 was used exclusively in South Vietnam in 1968–69.

A comparison of the two fuller length figures shows some slight variations between the two renditions. Perhaps most noticeable in this respect is the curvature of the lady’s neck. With respect to this particular feature the potato tax stamps follow Smillie’s original vignette on the 50 pesos notes.

This observation brings the story back full circle to the question which piqued my interest in the first place—the ultimate origin of the motif. Was it an original creation by G.F.C. Smillie, or did he base his vignette on an earlier design, executed perhaps by someone else? This part of the story has remained elusive.

But there are certain tantalizing hints,

uncovered in the course of my research, which suggest that Smillie's vignette may indeed have been based on an earlier design. The challenge now is to find this prototype version and thus finally to bring closure to the story of the charming lady on the potato stamps, a story which has enchanted and intrigued collectors since at least 1936.

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2004 ARA convention at Philadelphia National Stamp Exhibition

The 2004 annual convention of the American Revenue Association will be held October 1-3, 2004, in conjunction with the Philadelphia National Stamp Exhibition. The show is held at the Valley Forge Convention Center in King of Prussia, Pennsylvania. The show site is easily accessible from the Pennsylvania Turnpike at the Valley Forge exit (326 or 327) and is near the Valley Forge National Park. The Philadelphia International Airport is the nearest major airport.

The show hotel is the Radisson Valley Forge Hotel (directly connected to the convention center) at 1160 First Avenue, Valley Forge, PA 19406 (phone 610-337-2000 or <www.radisson.com/kingofprussiapa>).

The show will be open 11 a.m. to 6 p.m. on Friday, October 1; from 10 a.m. until 6 p.m. on Saturday and 10 a.m. until 4 p.m. on Sun-

day. There will be up to 300 frames in the exhibit. There will be 60 dealers representing all areas of philately. In addition to the ARA the following societies are meeting at PNSE: Society for Czechoslovak Philately, Scandinavian Collectors Club, Pennsylvania Postal History Society, Ukrainian Philatelic & Numismatic Society and International Society for Portuguese Philately.

The jury panel for PNSE, approved by the APS, is: Roger Schnell, Chairman, plus Jay T. Carrigan, Ronald E. Leshner, Sr., Michael D. Milam, Ebbe Eldrup and William Schultz (Apprentice). Schnell and Eldrup are specialists in Scandinavia, Leshner and Milam are specialists in revenues, Carrigan is a specialist in Czech Philately and Schultz is a specialist in Pennsylvania.

The Revenue Journal of Great Britain—June 2004

Some time ago, your editor determined that Clive Akerman, editor of *The Revenue Journal of Great Britain* is the finest editorial writer in the field of fiscal philately, and one of the best in philately. In the current June issue, he muses "How much is that doggy in the window?" (thank you for mentioning that song, now it is going through my mind as well as yours) or what revenue

stamps are worth today. He comes to two conclusions: "The first is that the days of buying revenues by the collection, much less by the tea-chest priced per kilo, have drawn to a close.... The second conclusion is that, while the quantities of revenue stamps are to all intents and purposes—bar airport departure stamps, 'Duck' stamps, Canadian trash-collection stamps and the like—now fixed for all

Reader's gallery



Danish 4V cigarette pack

The 4V Danish cigarette pack and its tax stamp date from the end of the Nazi occupation of Denmark. May 4, 1945, was the date of the end of the occupation. These cigarette packs were sold for the benefit of The Liberty Foundation, or "Frihedsfonden". The text on the stamp says Afgiftberigtiget (Tax Paid), and the cost of the pack of cigarettes was 5 Danish crowns. Of this, 2 crowns went for the cigarettes and 3 crowns went to the Frihedsfonden.

On the package, the text in cursive type, "Fremstillet af ren oversøisk Tobak," indicates that the cigarettes are "made from imported tobacco," which probably was quite a novelty at the end of the War.

In Claus Rafner's excellent handbook about Danish tobacco and alcohol taxpaid stamps, this stamp is misdescribed as to color, although it is illustrated correctly.

Paul Nelson, ARA



Revenue Journal: continued from previous page

time (or slowly reducing as fire and flood take their toll, the liquidity of the market is growing."

John Jennison relates some additional information about "The Caribou Revenue Stamps of Newfoundland" after having acquired additional information and caribou

cigarette and beer stamps.

Clive Akerman looks at "Brazil—The Federal Duties." These are a variety of stamps that applied to either a specific type of transaction or as a supplement to the taxes paid with documentary stamps. The author describes and lists many of these little-known

Brazilian revenues.

"The Star and Crescent key-types of Pakistan" are described and listed by Andrew McClellan. These stamps feature a star and crescent vignette with various imprinted values and a blank panel at the bottom. The author lists nine different special uses that were printed in the blank panel including share transfer, foreign bill, broker's note, insurance and agreement. They were used from 1948 onwards.

In this issue's final major article, Joaquín Amado delves into Spain's "The Sociedad del Timbre revenue stamps—the world's largest monographic series" were issued in 1876 and 1878 with a total of 4,608 varieties.

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

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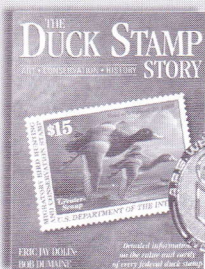
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ADSA ARA APS

The American Revenue Association

President's Letter

American Philatelic Research Library

I am pleased to report that your Board of Directors has voted unanimously to make a \$15,000 donation, to be paid over three years, to the American Philatelic Research Library. The funds are to be used for the purpose of creating a research carrel in the new American Philatelic Center in Bellefonte, Pennsylvania. This research carrel is to be named in the honor of ARA Honorary Life Member Richard F. Riley. Over many years, Dick single-handedly did for revenues what no one has done for any other field in philately. He created the database on articles on revenues in periodical literature. He did the same for books and monographs as well. These have been published by the ARA as *Riley's Fiscal Philatelic Literature Handbook*. His name deserves to be held up within the hobby. The APRL is one of the foremost libraries for philatelic research and is a fitting place for this honor.

ARA Conventions

Our 2004 convention is right around the corner, October 1–3, at the Philadelphia National Stamp Exhibition. Location is the Valley Forge Convention Center, King of Prussia, Pennsylvania. Travel, hotel and show information is available on the show website at <http://home.att.net/~pnse/index.html>. If you are planning to exhibit, and I hope you are, please submit your prospectus now. It is available at <http://home.att.net/%7Epnse/pros01web.html>. If you would like to schedule a presentation, please contact me soon. A dinner is being planned for Friday night. I hope to see all of you there.

Our 2005 convention is being held in conjunction with the Sarasota National Stamp Exhibition in Sarasota, Florida, on February 6–8, 2005. You can obtain an exhibit prospectus from me. I am also looking for speakers, so please let me know if you would like to make a presentation. Plans are underway for a dinner on Friday night. Florida is a wonderful place to be in February, so make your plans now.

National Postal Museum

The National Postal Museum has released the RFP (Request for Proposals) seeking an auction house to handle the first group of revenue stamps they plan to sell. Included is an inventory of these stamps. The first group consists of 132 different for a total quantity of 35,066 stamps. This group of stamps represents approximately 1.2 million stamps out of the total 7.8 million they received from the Internal Revenue Service. Unfortunately, the museum still plans to destroy, probably by burning, more than one million of the 1.2 million stamps.

To illustrate the absurdity of the museums plan to destroy stamps, I quote Allen Kane, Director of the National Postal Museum, in a letter published in the July 12 issue of *Linn's Stamp News*. Kane states "The plan is based on the premise that at least some of the duplicates will have to be destroyed to prevent major price fluctuations in the revenue stamp market." Well, his premise is flawed because of the 132 stamps offered in the first sale, 49 are not known to exist in collectors hands. These 49 stamps represent approximately 275,000 stamps that the museum plans to destroy. I fail to understand how destruction of these stamps will prevent major price fluctuations in the revenue stamp market when a market for these stamps does not exist. I believe that Mr. Kane's fiduciary duty is to obtain the highest price possible for these stamps regardless of what happens to the revenue stamp market. A valid reason to destroy any of these stamps does not exist.

Destruction of stamps by a museum sends the message that stamps are worthless and have no value. A collector begins collecting for the enjoyment, but as he becomes more sophisticated he begins to spend and invest more money into his collection. One reason is the desire to realize a profit, or at least break even, when the day comes and he wishes to dispose of his collection. This proposal to destroy stamps negates this entire concept.

To this end, I have submitted two proposals for consideration by the American Philatelic Society at their board meeting in

August. The first opposes the destruction of stamps in general. The second opposes the proposed destruction of revenue stamps and inherent manipulation of the stamp market. If you are an APS member, I urge you to contact the APS board members, tell them you are a revenue stamp collector and let them know your opinion on this issue.

If the Smithsonian Institution and the National Postal Museum would come to their senses and do the right thing, the sale of these stamps could be a wonderful event for the museum, all of philately, and especially revenue stamp collectors.

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 publication the applicants will be admitted to membership.

BOYLES, JAMES G 4132. PO Box 982, Lancaster PA 17608-0982. Proposed by: Richard Friedberg 2501. United States, US-M&M, US-Proofs & Essays.

FULLER, DARRYL JOAN 6854. 130 Bandjalong Crescent, Aranda, ACT 2614 Australia. Middle East.

GERETY, JOHN JR 6852. 502 Moylan Dr, Elkhorn NE 68022. Proposed by: Eric Jackson 1563. US-Documentary, US-M&M, US-Proprietary, US-Stock Transfer.

JAMES, JOSEPH E 6851. PO Box 163, Milford DE 19963. Proposed by: Eric Jackson 1563. US-Cinderellas, US-Hunting Permit, US-M&M, US-Scott Listed.

KATONA, LEE 4763. PO Box 91628, Lakeland FL 33804. Re-Instated. Cinderellas, Eastern Europe, Literature, Local Posts, Worldwide.

MASSLER, JEROLD M 2972. PO Box 11433, Fort Lauderdale FL 33339. Re-Instated. Medicine Tax.

PATTERSON, KRISTIN 6855. 851 Ironwood Dr, San Jose CA 95125-2815. US-First Issue Cancels, US-First Issue On Documents, US-Playing Cards.

RIGA, BONNIE 4784. PO Box 326, Eaton OH 45320-0326. Re-Instated. US-Cinderellas, US-Express Labels, US-Local Posts, US-Non-Scott Listed, US-State, US-Taxpays, US-Telegraphs, Worldwide.

SCHULTZ, WILLIAM J 6856. 34413 Tangueray Dr, Grayslake IL 60030. Proposed by: Roger C Forsyth 5485. US-Hunting Permit, US-Narcotic, US-Scott Listed, US-Stamps on Documents, US-State Fish & Game.

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Address Changes

ASHWORTH, HARRY A 1819. 105 New England Ave, Apt M2, Summit NJ 07901.

BENTO, PAUL 4846. 107 Old Common Rd, Auburn MA 01501.

BRIGGS, ALBERT L JR. 5584. 7021 Highfields Farm Dr, Roanoke VA 24018.

BYRNE, RICHARD 5509. 1538 Stoner Ave, # 303, Los Angeles CA 90025.

CHABOT, ELLIOT C 1512. 3501 Beret Ln, Aspen Hill MD 20906-3029.

CORETS, MYRON L 2536. 84 Stony Ridge, Asheville NC 28804.

DAVENPORT, ROBERT E 6812. 155 Concho Dr, Fremont CA 94539.

DENISON, JOHN C 5132. 6420 S Shore Dr, Whitehall MI 49461.

GAY, JERROLD R 5498. PO Box 846, Stoddard NH 03464-0846.

HART, NORMAN 5682. 16 King St, Rockhampton QLD 4700 Australia.

LIDDLE, JEFF 5731. 23420 Northwoods Circle, Chugiak AK 99567.

UHEREK, FRANK C 3433. 3939 W Kirchhoff Ave, Brown Deer WI 53209-1534.

US SPECIALIST, EDITOR 3818. Leonard Piszkiwicz, 951 Rose Ct, Santa Clara CA 95051.

VECCHIARELLI, CARLO E 3980. PO Box 1720, Pleasanton CA 94566-0171.

VINCENT, BRUNO 5758. Bergerie Nationale, Apt 5, Rambouillet 78120 France.

WILLIAMS, JAMES R 2752. 6314 NW Oak, Apt 11, Lawton OK 73505.

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All stamps are in used condition unless noted as mint.

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58	RE178 staple holes, VF	47.50
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64	Silver Tax RG69 mint, VF PHOTO	100.00
65	RG70 mint, VF PHOTO	125.00
66	RG127 used, VF PHOTO	160.00
67	RG129 used, VF PHOTO	525.00
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79	RO87P3 VF	50.00
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82	RO122b F-VF few blunt perfs	12.50
83	RO148P3 VF PHOTO	100.00
84	RO160TC1 black trial color die proof on india, 46x55mm, VF PHOTO	225.00
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87	RO182c F-VF PHOTO	190.00
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97	RS88P3 VF light crease	100.00
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99	RS118P4 VF	50.00
100	RS145P4 VF	100.00
101	RS146P4 VF PHOTO	100.00
102	RS202a VF PHOTO	15.00
103	Schenck J. H. Schenck label, red, F corner repair, stained	--
104	RS216d F thin, perf faults & nick	75.00
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106	RS240b VF light creases	85.00
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108	RS265b irregular top margin, otherwise VF PH	220.00
109	RS267c F-VF PHOTO	100.00
110	RS268b VF thin PHOTO	190.00
111	RS274P4 F-VF	60.00
112	Private Die Perfume Stamps RT11c F-VF	70.00
113	Private Die Playing Cards Stamps RU10a F	80.00
114	Motor Vehicle Use Tax RV17 mint, VF	22.50
115	RV19 mint, VF	50.00
116	RV20 mint, VF	62.50
117	RV22 mint, VF	70.00
118	RV24 mint, F-VF	87.50
119	RV25 mint, F-VF	55.00
120	RV26 mint, F-VF	47.50
121	RV27 mint, F-VF	47.50
122	RV38 mint, VF	35.00
123	RV40 mint, F-VF	27.50
124	RV41 mint, F-VF	24.00
125	RV44 mint, VF	62.50
126	RV53 mint, VF	17.00
127	Distilled Spirits Excise Tax RX2 punch cancel, VF	92.50
128	RX23 punch cancel, VF	50.00
129	RX24 punch cancel, VF PHOTO	650.00
130	RX28 punch cancel, VF	40.00
131	RX41 used, VF	75.00
132	RX43 punch cancel, VF	70.00
133	RX46 punch cancel, VF	80.00
134	Firearms Transfer Tax RY3 mint, F-VF PH	85.00
135	RY6 used, F-VF	110.00
136	RY8 used, F-VF	75.00
137	RY9 used, F-VF short perf PHOTO	125.00
138	Telegraph Stamps ST7 unused, VF light soiling PHOTO	375.00
139	10T5 mint, VF PHOTO	140.00
140	15T30 mint, F	175.00
141	15T46b mint, VF	75.00
142	15T02 mint, F-VF	40.00
143	15T018 mint, VF	25.00
144	15T018 booklet pane of four, mint, VF	110.00
145	15T023 mint, VF	30.00
146	15T029 booklet pane of eight, mint, VF	55.00
147	15T030 booklet pane of eight, mint, VF	65.00
148	16T44 mint, VF	10.00
149	16T44b mint, F-VF	40.00
150	American American Telegraph Typewriter Co., 1910 orange, unused, VF PHOTO	--
151	Marconi Marconi Wireless, 1913 brown, unused, VF crease PHOTO	--
152	Tropical Tropical Radio, 1926 5c red, ABNC Specimen, 00000 control # and security punch, VF couple short perfs PHOTO	--
153	Telegraph Stamp Trial Color Proofs 1T3TC3 green trial color plate proof on india, VF	55.00

154	1T7TC3 vermilion trial color plate proof on india, VF	--
155	Postal Insurance Stamp Booklets Q11 complete booklet, mint, VF	135.00
156	Postal Savings Stamps PS15 mint, F-VF	42.50
157	War Savings Stamps WS3 used, VF PHOTO	650.00
158	Christmas Seals WX4S red SPECIMEN overprint, security punch, VF	--

State Revenues - Hubbard or Hines Catalogue Numbers

159	Connecticut Elevator Inspection EL4 brown, red SPECIMEN ovpt., F-VF	--
160	EL12 brown, red SPECIMEN ovpt., F-VF PHOTO	--
161	Illinois Liquor L31 1/5 gal. carmine & orange, blue SPECIMEN ovpt., VF	--
162	Wine And Liquor WL77 20c violet, red SPECIMEN ovpt., VF	--
163	New Hampshire Tobacco T15 2c green, red SPECIMEN ovpt., VF	--
164	T17 4c green, red SPECIMEN ovpt., VF	--
165	T37 4c brown, red SPECIMEN ovpt., VF	--
166	T39 6c brown, bar under 6's	--
167	T47 21 1/2c brown, red SPECIMEN ovpt., VF	--
168	T57 97 1/2c brown, red SPECIMEN ovpt., VF	--
169	North Dakota Non-Resident Waterfowl/Small Game License A2 Tete-beche pair, Waterfowl & Small Game stamps, mint, VF	500.00+
170	Pennsylvania Radnor Township Deed Tax Radnor Radnor Township, \$1 pink, red SPECIMEN ovpt., VF	--
171	Radnor Radnor Township, \$10 blue, red SPECIMEN ovpt., VF	--
172	Radnor Radnor Township, \$100 light green, red SPECIMEN ovpt., VF PHOTO	--
173	Tennessee Trout Stamp 2P proof in green, imperforate, VF PHOTO	--
174	Texas Marihuana \$3,500 black on silver foil, marked VOID	--
175	Controlled Substance \$2,000 black on silver foil, marked VOID	--
176	\$100,000 black on silver foil, marked VOID	--
177	Virginia Bear-Deer Damage 22a \$1.00 black on pink, SEASON inverted, mint, VF	45.00

PUERTO RICO

178	Rectified Spirits PR RE36 mint, F-VF	67.50
179	PR RE41A mint, VF PHOTO	250.00
180	PR RE51 mint, VF	82.50
181	Wine One Pint green, mint, VF	--
182	One Quart green, mint, VF	--
183	1/2 Gallon green, mint, VF tiny margin nick	--
184	One Gallon green, mint, VF	--
185	Vinos 4/5 Pint green, mint, F	--
186	4/5 Cuarto green, mint, F-VF	--
187	3/4 Cuarto green, mint, F-VF	--
188	Spirits One Pint yellow & red, mint, VF	--
189	One Quart yellow & red, mint, VF	--
190	1/2 Gallon yellow & red, mint, VF	--
191	One Gallon yellow & red, mint, F	--
192	4/5 Quart violet, mint, VF	--
193	Espiratos Destilados 1/2 Pint violet, mint, VF	--
194	4/5 Pint violet, mint, F-VF	--
195	4/5 Cuarto violet, mint, VF	--

CANADA - Van Dam Catalogue Numbers

196	Bill Stamps FB17 mint, F	45.00
197	Electric Light Inspection FE1 used, F	25.00
198	FE16 mint, VF	10.00
199	Electricity & Gas Inspection FEG7 mint, VF	12.50
200	FEG11 mint, VF	16.00
201	FEG11-11 set of eleven, mint, VF	69.50
202	Weights & Measures FWM33 mint, F-VF	40.00
203	FWM60 mint, F-VF	12.50
204	FWM62 mint, VF	10.00
205	FWM63 mint, VF	10.00
206	FWM71 mint, VF	25.00
207	FWM60-71 set of twelve, mint, F-VF	88.50
208	Supreme Court FSC1 used, F-VF	105.00
209	FSC7 punch cancel, F-VF	125.00
210	FSC21 block of four, punch cancel, VF	36.00
211	FSC22 mint, VF	35.00
212	FSC24 mint, VF	17.50
213	War Tax FWT11a block of four, mint, F	36.00
214	Excise Tax FX33 mint, F-VF	35.00
215	Playing Cards FPC1 coil pair, bottom stamp is a paste-up, mint, VF	150.00
216	Unemployment Insurance FU35 used, VF	125.00
217	FU97 mint, VF	15.00
218	FU98 mint, VF	15.00
219	FU99 mint, VF	15.00
220	FU100 mint, VF	20.00
221	FU101 mint, VF	20.00
222	FU102 mint, VF	20.00
223	FU103 mint, VF	25.00
224	FU104 mint, VF	20.00
225	Telegraph Franks TGT9 mint, VF tiny spot	350.00
226	Telephone Franks TBT119 booklet pane of twenty, one position with the TELEPHOIE error, mint, F	57.50
227	Alberta - Law Stamps AL17 punch cancel, VF	10.00
228	British Columbia - Law Stamps BCL15a punch cancel, VF	45.00
229	Manitoba - Search Fees MS12 mint, VF	20.00
230	Newfoundland - Inland Revenue NFR2 used, F-VF short perf	85.00
231	NFR5a used, F-VF short perf	250.00
232	NFR7 used, F-VF	75.00
233	Ontario - Law Stamps OL87 punch cancel, F	25.00
234	Quebec - Law Stamps QL94 mint, VF	15.00
235	QL119 mint, VF	75.00
236	Registration QR28 mint, F-VF	75.00
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Foof & Cotton Order booklet covers— I am attempting to catalog all varieties. Please send photocopy of your outside front and back covers (complete booklets or matched covers). Michael Perry, Box 1194, Rainier, OR 97048.

1761

Wanted: Playing Card 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, Tuscon AZ 85737. *1762*

£165 Barefoot catalog value in Commonwealth revenues, jsut US \$35 postpaid worldwide. Payment in US dollars, US personal check or via PayPal to gpagota@aol.com. George T. Olson, 1427 Brookshire Ct, New Brighton MN 55112.

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Wanted: U.S. 1973-74 Energy Crisis ration coupons/gasoline pump stickers. Iowa bottle redemption stamps. U.S. test and computer/vended stamps. Yeast stamps and most other U.S. cinderellas (no charity seals). Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043. *1764*

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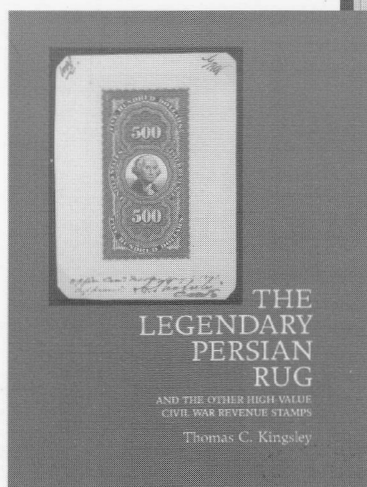
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