

# The American Revenuer

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Anaglyptography is that obscure method of making printing look 3-D. More stamps have been observed printed in this method. More, inside, page 128.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

SEPTEMBER-OCTOBER 2004

Volume 58, Number 5  
Whole Number 549



## *Do you know the answers...*

- How many unused #295a's, 2c Pan American Inverts, exist?
- What is the highest price ever paid at auction for a mint #360, 4c Blue Paper?
- How many #1610c's have sold at auction in the last ten years?
- What auction house sells the most rarities each year?
- What centering generally exists on used examples of Scott #119b, the 1869 15c Inverted Center?
- What is the provenance, or ownership history for many of the rarities of the world?
- What certification exists for many of the rarities of the world?
- Which country has the most rarities based on Scott Catalog value?

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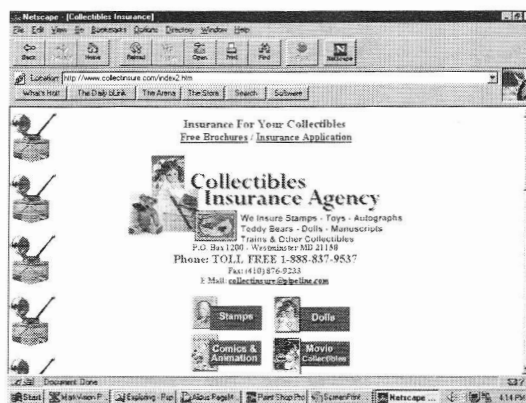
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# They didn't have a consulate of their own

## *Alaskan use of Consular Service Fee stamps in Canada*

by W. H. Waggoner, ARA

I have collected the consular fee stamps of the United States for many years. When possible, I try to get the stamps on the full documents to which they were affixed originally, thereby also acquiring a bit of fiscal history of their usage. Additionally, there is always the search for as many different cancellations as possible to illustrate the great breadth of their use. One such example I can never hope to find, however, is a cancellation applied to a fee stamp at some American city for those stamps never were used in this country. Consequently, I was interested, to say the least, when I was asked if I owned, or had ever seen, "an Alaskan document stamped with a Consular Service Fee stamp?"

I bought the document in question and it is the subject of this article. While *technically* not an Alaskan document, it comes very close. And it is the only example I have ever seen from that part of the world. To better appreciate the fiscal history involved, a bit of background is appropriate.

Most of us know Alaska only second-handedly, from television images and National Geographic programming. We may remember from school classes that this country paid Russia \$7.2 million in 1867 for what had previously been called "Russian America" and was termed "Seward's Folly" for many years thereafter. Most nineteenth century Americans had no interest in the remote, newly-acquired "Icebox" beyond wondering what the US planned to do with so much land (about 591,000 square miles according to more recent measurements) that contained so few people. (The first census, conducted in 1880, reported finding 33,426 people, including 430 whites, most of whom lived in Sitka.) Official Washington wondered, too; President Andrew Johnson dispatched a force of about 500 soldiers under the command of a general officer to "main-

tain peace and order." Congress made Alaska a customs district but otherwise did nothing constructive. When the Army withdrew its troops (1877), the US Navy assumed control.

In May 1884, Alaska's First Organic Act was passed creating the District of Alaska which allowed for a school system, district and circuit courts and the enforcement of mining laws. A total of thirteen appointed officials (judges, clerks and marshals) assumed responsibility for the new district. In 1896, the discovery of gold in the Yukon Territory of Canada brought some 30,000 people to the region in search of their fortunes. Most passed through Alaska on their way to the Klondike gold fields and new strikes at Dawson, Nome and Fairbanks were eventually reported. In 1900, Congress passed an official code of civil and criminal procedures, appointed more judges and provided for a system to taxation. In April 1912, the Second Organic Act officially conferred Territorial status on Alaska and provided for an elected legislature, but retained to Congress the power to approve or disapprove its actions. It was not until 1958 that President Eisenhower approved the Alaska Statehood Act. It was proclaimed the forty-ninth state on January 3, 1959.

My court document is made-up of several different documents fastened together by a brass rivet placed in the upper left corner. A pale blue ribbon passes through the hole in the middle of the fastener, is knotted and the end secured beneath the red paper wafer which bears the embossed cancellation that identifies the source. The ribbon's color has faded over the past hundred years to the point that it does not show in the illustration. Likewise, some of the typed and handwritten notations do not reproduce well. Figure 1 shows the first page of this multiple-page document consisting of two notices pasted onto a sheet of paper bearing the heading "United States \_\_\_\_\_ Court / (in) the District



United States Court  
the District of Alaska.

Affidavit of Publication

United States of America, }  
District of Alaska. } ss.

I, John W. Frank, being first duly sworn, say that  
I am a citizen of the United States over the age of eighteen years,  
and not a party to this action; that I am the Notary Public  
for the Alaska Transcript, a newspaper printed and published in the  
City of Juneau, District of Alaska. That the notice of which the  
enclosed is a printed copy, was published in said newspaper once a  
week for 14 consecutive weeks, commencing on the 9<sup>th</sup>  
of September A. D. 1906 and ending on the 9<sup>th</sup>  
of December A. D. 1906.

John W. Frank  
Subscribed and sworn to before me this 22 day of May 1906

Notary Public

FORFEITURE NOTICE.

To Andrew Otto and Andrew Ottosen and to whom it may concern:

You are hereby notified that I have expended during the years 1902, 1903 and 1904 the sum of three hundred (\$300.00) dollars in labor and improvements on the William Penn mining lode claim situate in the Harris mining District, Alaska, and of record in the records office of said district. Said labor and improvements was done in order to hold our interest in said claim under the provisions of Section 2324 of the Revised Statutes of the United States, and the amendments thereto, approved January 22nd 1880, concerning annual labor upon mining claims, the said sum being the amount necessary for labor and improvement to hold our interest in said claim for the years named.

And if within ninety days after this notice in writing, or by publication, you fail or refuse to contribute your portion of such expenditure as a co-owner, in amount equal to your interest in said claim, your interest in the above described mining claim will, under the said section No. 2324 of the Revised Statutes of the United States become the property of the subscriber hereto.

G. J. SWENSON.

of Alaska," above the title "Affidavit of Publication." The completed and notarized half-sheet form that is the affidavit appears below. To the right, is the clipping from the *Alaska Transcript* newspaper of the "Forfeiture Notice" cited in the affidavit and the attached deposition.

In 1884, when Alaska was granted District status, it gained District and Circuit Courts that were attached to the Ninth Judiciary Circuit. The district judge was empowered "to hold at least two terms of said court . . . in each year, one at Sitka (in May), and the other at Wrangel (in November)." Special sessions were authorized "as may be necessary . . . at such times and places as he may deem expedient." Not shown here is the handwritten docketing of this document noting its entry on December 15, 1906, into the records of the court at Juneau.

Figure 2 shows the Consular Certificate of Deposition and its fee stamp (Scott RK4) affixed to the embossed wafer that secures the ribbon. The deposition, made by Mrs. G. Jeanette Swenson on October 1, 1906, affirms the failure of the two co-owners of a mining claim to respond to the published public notice that they contribute their shares of the expenditures and labor required by law to maintain ownership, and requests that the delinquents' shares in that claim become hers. The deposition was witnessed by G. Carleton Woodward, Vice Consul of the United States for Yukon Territory, Canada. The embossment was made at Dawson City, Yukon Territory. Woodward was a career consular officer who later was US Consul at Vancouver, Campbellton and Prince Rupert.

A Forfeiture Hearing is an after-the-fact

Forfeiture notice from a newspaper and the affidavit attesting to its publication.

Yukon Territory }  
District of Dawson } ss.  
Yukon Territory

Mrs. G. Jeanette Swenson, being duly sworn, deposes

That Andrew Otto and Anna O. Olsen, the persons named in the forfeiture notice attached to the within proof of publication, wholly failed to comply with the demand contained in said notice or to pay his proportion of said expenditures during the said lode claim or within ninety days thereafter.

*G. Jeanette Swenson*

and sworn to before me, this 1st day of October 1914

*Charles Woodward*  
Vice Consul of United States  
Dawson City, Yukon Territory



Consular Service Fee stamp used on a Consular Certification of Deposition, with seal, executed in Dawson City, Yukon Territory, Canada.

event because of the requirements imposed by law. Mrs. Swenson's notice in the newspaper makes it clear that her expenditures on the mining site were made in 1902, 1903 and 1904. The claim must, therefore, have been filed between September 1901 and September 1902, the commencement dates of federal fiscal years 1902 and 1903, respectively. Note also, that the clipping identifies the site as being in "the William Penn mining lode claim situate in the Harris mining Dis-

trict, Alaska." The local laws of this district [see below] recognized "lode or vein" as one of the four classes of claims, and noted that they "shall be worked in accordance with the mining laws of the United States."

From a fiscal history viewpoint, this is interesting information. Those who know something about Canadian history know that gold was discovered in the 1850s in British Columbia, years before the Alaskan discoveries. The Fraser River Gold Rush that



began in 1858 brought thousands of people to the area and led to prospecting the surrounding rivers. In southeast Alaska, the first discovery was made in 1872 near Sitka. This was followed four years later by one in Windham Bay. Alaska's first big strike, however, came in October 1880, in a creek near present-day downtown Juneau. It was made by two prospectors, Joseph Juneau and Richard Harris, led there by an Indian guide.

On October 4, 1880, Harris drafted the "Local Mining Laws of Harris Mining District." Miners' Codes were a device familiar to American miners who used them to maintain order within a mining community in the absence of a central government. Five months later, this set of laws was superseded and adopted by a group of miners meeting in a saloon, but the name Harris Mining District was retained and the district defined. It lay east northeast of the mining camp, bounded by a line to the Alaska-British Columbia boundary, hence southeast along the border to the Taku River, then southwest along the river and Taku Inlet to Stephens Passage, and finally northwest along the coastline to the point of origin.

Several weeks after the original discovery, Harris sketched out a townsite near the camp-site and suggested the name Harrisburgh for the proposed town. But at the subsequent February 1881 miners' meeting, it was decided that "because so many cities in America [were] called Harrisburgh, the town name should be changed to honor the [local] Navy commander," Lt. Com. Charles Rockwell. According to one recent account the town was then renamed Rockwell. Later that year, however, Joe Juneau, who had complained that "nothing in the district had been named for him," persuaded the miners to change the name again and the town became Juneau. The city was incorporated in 1900 and named the seat of government for the Alaska Territory. Government offices were moved there in 1906.

But how did Dawson City get involved? Dawson City grew out of the mining camp located near the confluence of the Yukon and Klondike Rivers made famous by the 1896 gold rush. In two years, it became the largest city in Canada west of Winnipeg. Named in honor of George M. Dawson, a government geologist who helped survey the boundary between Alaska and Canada, it reached a

population between 30,000 and 40,000 people before the 1898-99 exodus of the gold-seekers headed to Nome, Alaska, emptied the area. A published history of the city noted that it contained "over 500 houses . . . which included stores, hotels, restaurants, brothels, 22 saloons, . . . and 6 sawmills." Bank agents operating out of tents did a booming business exchanging banknotes for gold. Several churches and "plenty of doctors" took care of the spiritual and physical needs of the citizens, while the North-West Mounted Police saw to the preservation of law and order.

Consulates are located in centers of business and trade, and are constantly being relocated as the economy changes. In 1906, the year the Consular Service Fee stamps were introduced, this country maintained some 45 consular stations in Canada. Thirty-four of these were located in Ontario and Quebec, two were in British Columbia (Vancouver and Victoria), one in Manitoba (Winnipeg) and one in the Yukon Territory at Dawson City. This last was closed within a few years and the second station in the Yukon (at White Horse) did not open until the 1920s. But the distances in the far north are deceiving. From Juneau to Dawson is about 435 miles as the eagle flies (and that is not the way a person would make the trip). From Juneau to Vancouver is about 775 miles by the same means. If the services of a US. consulate were needed in 1906, the one closest to Juneau was that in Dawson City.

One may ask why our petitioner did not make her deposition before a notary rather than a consul? Or why she no longer lived closer to the claim? I cannot answer these questions. I could envision a variety of scenarios to explain her action—she inherited the interest in the claim, or she was a camp-follower who had moved to Dawson City and had won the mining claim gambling, or now operated a supply store in Dawson City and had taken the claim papers in exchange. But these proposals are mere speculation and have no factual support of which I am aware. Robert Service, the Yukon's favorite poet, wrote that: "There are strange things done in the midnight sun, By the men who moil for gold, The Arctic trails have their secret tales, That would make your blood run cold." Let's enjoy the document for what it is, and leave its reason for being alone.

# Anaglyptograms do Brazil

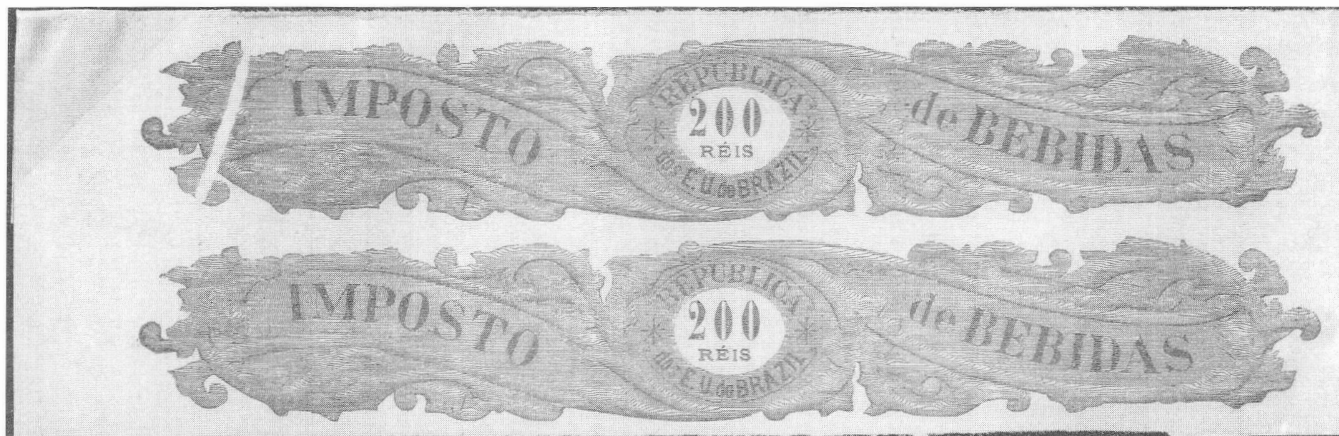


Figure 1  
(approximately 108%)

by Clive Akerman, ARA, FRPSL

There are those who think that I am a rather shallow person since I tend to fall in love with inappropriate persons [not in a family magazine—Ed.] and inappropriate dogs (usually German Shepherds of uncertain temperament) and I fall in love with words.

The November-December 2003 issue of *The American Revenuer* contained such a word: “anaglyptography” (p. 142 *et seq*) in Andrew P. Ferry’s splendid article on the Frederick Brown company and its private die stamps. This is not the first time that *The*

*American Revenuer* has tickled this particular nerve since Bob Hohertz wrote about Brown’s facsimile stamps in March-April 2000 and Richard Riley carried on the discussion in the September-October 2000 issue.

Anaglyphs, a word first used in 1651 according to the *Shorter Oxford English Dictionary*, are ornaments carved in low relief—including coins and medals, and anaglyptography was a process invented in the mid-1870s to make engravings which reproduced the “3-D” effect in two dimensions. Andrew Ferry follows up his description of the process with an entertaining outline of a correspondence in *Linn’s Stamp News* on the use of anaglyptography in stamp design, which boiled down to just the Brown private die and a few Austrian stamps.

Clearly, no-one involved in the correspondence collected Brazil revenues.

The revenue stamps of Brazil is a vast subject; Luiz Reginaldo Fleury Curado’s *O Imposto do Selo no Brasil* takes 302 pages to describe the federal issues and a further thirteen volumes to list the state and municipal stamps. The federal revenues fall into three main groups: documentaries, special-purpose federal taxes and “Consumo” or sales tax stamps. “Consumo” stamps have from time to time applied to all manner of products from candles to vinegar and, in particular, to alcoholic and other proprietary drinks and to tobacco products.

The tax on drinks was introduced in 1886 under the Imperial regime and rein-

Figures 2a  
and 2b (150%)





roduced in 1895 under legislation which also mandated the use of stamps. Figure 1 shows the first design: an anaglyptogram inscribed IMPOSTO DE BEBIDAS with a blank oval in the center into which the value was added by a second printing, sometimes leading to mirror-image offsets on the reverse of the strips. The stamps / strips / labels were printed by the Casa da Moeda (National Mint) in green for domestic products and brown for imports, with eighteen values from 20 réis to 3000 réis (the higher denominations for use on barrels); most values in both colors exist both imperforate and perforated 7, 8 ½, 11 or 11 ½. The upper unit in the illustrated pair of 200r imperforate strips shows an unusual flaw in the form of a sloping white stripe cutting off the extreme left of the design; the cause is unclear and I have seen only this single example.

A revised design with the values integrated into the frame—rather than overprinted—appeared later in 1895 (25r and 40r) and in 1897 (thirteen values from 10r to 300r). All but the 150r and 225r are printed in black on white or tinted papers. There are three sub-types:

- The value is in a lined oval with a thin outer border and a narrow white oval between the value tablet and the original anaglyptographic frame (Figure 2a shows the 20r value)
- As last but no white oval (Figure 2b shows the 65r value)
- The insert is extended to include a redrawn REPUBLICA . . . BRAZIL inscription and is inserted seamlessly into the



Figure 2c  
(150%)

anaglyptographic frame; this version has been seen only on the 40c value which is on rose or rose-red papers (Figure 2c). New designs were introduced for high values in 1897 and for all values in 1898.

The same 1895 legislation introduced stamps for use on packets of locally made cheroots and the Casa produced a smaller version of the Bebidas design inscribed IMPOSTO DO FUMO. Eight values were printed in a variety of colors and most, if not all, exist both imperforate and perforate 11 or 13 (Figure 3). These were replaced in 1897.

This article seems to have doubled or maybe tripled the number of anaglyptographic designs used on stamps—are there any more out there hiding in some rarely explored nook or cranny of revenue philately?

Figure 3  
(150%)



## Canadian Revenue Newsletter—March 2004

Editor Christopher Ryan once again provides the reader of the March 2004 issue of the *Canadian Revenue Newsletter* with a variety of first-class articles, authored by himself. An 1874 bill of exchange from the Toronto, Ontario, “Banking and Exchange Office of W. B. Phipps” was the start of “William Brown Phipps, Private Banker.”

“Unusual Examples of the Excise Tax on Commercial Paper—Part 6” examines several demand-drafts from the Canadian Pacific Railway Company and a voucher

sight-draft by the Dominion Atlantic Railway. The final article are four illustrations for “Quebec’s Tobacco Tax Stamps of 1940” which was continued from the previous issue.

*Canadian Revenue Newsletter* is the publication of the Canadian Revenue Study Group of BNAPS. For more information contact the group’s chairman, Fritz Angst (W2200 First National Bank Building, 332 Minnesota Street, St. Paul MN 55101) or the newsletter editor Chris Ryan (569 Jane Street, Toronto, Ontario M6S 4A3).

# Where are you, Norma Jean Baker?

By John Semeniuk, ARA

If there is any one movie star, living or deceased, who has come to personify Hollywood and everything that it stands for, it is Norma Jean Baker (Mortenson), better known to the world at large as Marilyn Monroe.

With the possible exception of Elvis Presley, probably no other celebrity has had his or her image as widely publicized, as widely marketed, and as widely exploited, as has the late Miss Monroe.

And yet, as difficult as it is to believe, Marilyn Monroe has apparently never been pictured on any Cinderella stamp, seal, or label, excepting, of course, certain colorful pseudo postage stamps of recent vintage and of questionable postal validity which appear with almost predictable regularity on the philatelic market. But as far as real, honest-to-goodness Cinderellas go—not a one. At least not to my knowledge.

This rather surprising revelation (for me) is based on a review of Clark Kidder's specialized guidebook of *Marilyn Monroe Collectibles* (1999), which covers the entire range of MM collectibles, both American and foreign.

And a wide range it is, indeed. It includes, among other things: pin back buttons, coasters, lapel pins, phone cards, playing cards, post cards, cigarette cards, gum cards, postage stamps, rubber stamps, and even a licorice card from Australia, not to mention magazine covers, calendars, record albums, and the like.

But—and I emphasize this qualification—there is not a single listing for any Cinderella stamp, seal, or label. And to me that is simply incredible. Somehow or other it seems that Cinderella philately has neglected this ultimate, quintessential silver screen personality.

In any event, this rather unexpected discovery set in motion for me a train of thought which led in due course to the realization that there was a much bigger picture and wider screen, so to say, involved in all this. And this was the question of how the enter-

tainment industry in general has been portrayed on Cinderella stamps.

With this question thus firmly set in mind, the stage was now set for some interesting and, if I may say so, entertaining research. Yes, the time to act had arrived.

It did not take long to find the answer. In fact, it took only some preliminary investigation to show that the answer to the above-posed question was . . . not too bad at all. In fact, there is probably enough material extant to warrant a specialized catalog on the subject.

Case in point: under the rubric of "Hooray for Hollywood," lot 442 of Glass Slipper Auction No. 36 (closing date May 17, 1997) offered a large collection of some 1400 items, mostly poster stamps, depicting various movie stars from the U.S. and around the world. The items were described as being mostly from the 1930s and 40s, and duplication was said to be minimal. Now, if one assumes even 1,000 different items in that lot, that is an awful lot of material.

Generally speaking, it appears that the entertainment industry was rather well represented on Cinderellas in the 1930s, 40s, and even 50s. By the mid-to-late 1970s, however, the passion seems to have pretty much petered out. It would not be surprising if a correlation could be found between this diminishing trend and the gradual decline of stamp collecting in general over those same decades.

Bucking this general chronological trend, however, was Ronald Reagan. So here's at least one for the Gipper. But in fact the connection with Hollywood is only indirect and incidental in this case, for the items in question were actually political in nature. It just so happened that Reagan was a movie star turned politician. In the event, these items are already catalogued in Mark Warda's *Political Campaign Stamps* (1998).

The subject of the entertainment industry and Cinderellas is actually too extensive for any one single article. This article proposes instead to discuss one typical Cinderella item with a Hollywood connection.

## Star Gazing

The sheetlet pictured in Figure I is a rather attractive bit of nostalgia from the late 1940s, a period which one author has called "Old Hollywood's last stand (Kobal, 1977:x).

The post WW II period in America ushered in a time of flux and change in society as a whole, and this search for a new direction was reflected both in Hollywood itself and on the big screen. Many of Tinseltown's old hands and familiar faces, celebrities who had lit up the silver screen in the thirties and early forties, were either on the way out or had already exited, while a whole new galaxy of rising stars, including Marilyn Monroe, was only just in the process of being created.

The sheetlet in Figure 1 consists of six bi-colored (orange and black) stamps featuring photo images of six different Hollywood celebrities from the period. As can be seen, the accent is definitely on youth, charm, and beauty, with the two male stars taking backrow seats in this pictorial revue of movie screen celebrities.

The upper margin of the sheetlet bears a three-line text. The first line consists of the word "Hollywood," each individual letter of which appears within a separate star. The other two lines read: "Official Stamps Of The Stars & Studios/ First Series." The letters "IPD" appear within a larger star on the left-hand side of the margin, while the preprinted selling price of 10¢ appears in the star on the right-hand side.

Five of the stamps are vertical in format, one is horizontal. Each stamp measures 83 x 35 mm (vertical format) in size; the horizontal stamp measures 35 x 83 mm. The dimensions of the sheetlet as a whole are 190x105 mm. The arrangement of the stamps may be viewed as either two rows of three stamps each, or as three columns of two stamps each. Each stamp is copyrighted 1947 by "Hollywood Starstamps."

The stamps are perforated 11 1/2. Five are straight-edged on one or more sides. Only the center stamp in the upper row is perforated on all four sides. Five of the stamps are numbered.

The celebrities depicted and the respective studios represented are as follows. Upper row: Mickey Rooney (no. 4, no studio affiliation), Dorothy Lamour (no. 10, Paramount),



Ava Gardner (no. 16, MGM). Bottom row: Adele Mara (no. 22, Republic), Vera Ralston (no. 28, Republic), and an unnamed and unnumbered Arthur Lake (Columbia) depicted as the hapless, harried "Dagwood" (Bumstead) from the popular series of "Blondie" movies co-starring Penny Singleton in the title role.

The highest star number represented on this sheetlet is 28 (Vera Ralston). This would suggest that there were at least that many



different celebrity stamps in this "First Series" of "Official Stamps Of The Stars & Studios." Of course, the actual number of stamps would undoubtedly have been greater, inasmuch as the "Dagwood" stamp in this sheetlet is unnumbered, suggesting in turn that other sheetlets in this "First Series" probably also contained at least one and possibly more unnumbered stamps.

This leaves open the question of how many different Hollywood celebrities there were in this galaxy of "Hollywood Starstamps." Unfortunately, as of now, the total number is up in the air.

There are also a number of other questions

yet to be answered. For example, how and where were the stamps marketed? Was there a special companion album to go along with the stamps? And, were there other "series" issued?

### Credits

Kidder, Clark. 1999. *Marilyn Monroe Collectibles*. New York: Avon Books, Inc.

Kobal, John (ed.). 1977. *Movie-Star Portraits Of The Forties*. New York: Dover Publications, Inc.

Warda, Mark. 1998. *Political Campaign Stamps*. Iola, WI: Krause Publications.

## Cal-Rev at Stampshow

Revenuers from around the world flocked to attend the American Philatelic Society's 118th national convention—StampShow 2004. Members of Cal-Rev staffed the American Revenue Association booth during the show, held in Sacramento from August 12 through 15. Many collectors stopped by the table, some just to say hello, and others to ask questions or sit and chat a while. Thanks to everyone that helped greet collectors and encourage them to join ARA.

Congratulations to the four collectors that joined Cal-Rev: Salman Basir from Lake Bluff, Illinois; Charles R. Waller from Visalia, California; Charles Souder from Bellevue, Washington; and Bobby R. Castle from Defiance, Ohio.

Dr. Ray Ceresa stopped by to chat about Russian revenues. I think he was one of the farthest from his home in the UK. Dr. Ceresa has authored some 40 philatelic books, mostly on Russian stamps. He most recently assisted John Barefoot in writing the catalog *Russia Revenues, 2004*. Ken Trettin and Ron Leshner also frequented the society booth. Ron brought with him a very interesting collection of Washington state revenues. He mentioned some of the rarities in the collection and I think it will eventually become an exhibit.

Several of our members exhibited at the show. Both Don Green (*'Patent Medicine' Companies Subject to the Revenues Act of 1862*) and Tim Bartshe (*Orange Free State: Early Settings, V.R.I. Overprints, 1900*) entered the World Series of Philately Competition 2004. Entrants in the Open Exhibition

included Daryl Reiber with *Ethiopia 1928–1931: Empress Zauditu and Ras Tafari*, David McNamee with *Tasmania Registered Mail 1844–1913*, and Paul Hager with *Netherlands and Colonies Revenues*. Two members entered the Literature Competition: Joe Ross (*The Revenues of Jordan and Occupied Territory*) and Mack Mateson (*Catalog of Revenue Stamps of the State of Utah*).

My favorite revenue exhibit was Mike Mahler's single frame *Big Rug, Small Rug, Baby Rug*. The only known copy of the large Persian rug on document was in this exhibit. Mike was awarded Platinum.

On Saturday afternoon about 30 Cal-Rev'ers got together for a meet and greet session. We were fortunate to have three different speakers. First was, Ken Trettin, editor of *The American Revenuer*. Ken spoke about TAR and its progression over twenty years plus years that he has been the editor. Next was Ron Leshner American Revenue Society past President. Ron is our representative on the Fédération Internationale de Philatélie (FIP) and spoke of the progress made in exhibiting revenues internationally including a separate category with its own set of rules. Last, but not least, Eric Jackson, ARA President, spoke about the revenue society's growth and the current unresolved issue of the projected sale of revenue stamps by the National Postal Museum. I enjoyed listening to them as well as meeting and greeting old and new friends.

The next meeting of Cal-Rev is Saturday September 11, 2004, at Jerry Lurie's Club House in Concord. We start gathering at 10

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a.m. and pack up by 5 p.m. Lunch is being served, compliments of Cal-Rev, by Jay Lewis head chef. The program is drag and brag, buy and sell, show and tell. Yes, we plan to have the silent bid Trash and Treasure sale to benefit the Cal-Rev newsletter so

send or bring your lots to Bill Barr our Trash and Treasure chairman (W Barr, 111 Spyglass Hill Rd. San Jose, CA 95127). I am looking forward to see you there.

Joe Ross

## 50 years ago in The American Revenuer

Fifty years ago, 1954, was not a good year for *The American Revenuer* and the American revenue Association. 1953 had seen issues dated January, February-March and First Quarter. 1954 had but a single issue dated "Spring, 1954." And these were 5 x 7 inch journals. April also saw the publication of the second "Membership Roster" listing 219 members.

Although *The American Revenuer* was not published during 1954, members of the ARA did begin receiving the *Hollow Tree*. This was a general interest stamp publication. In the January "Editorial," the publication's new owner Harlan Miller announced to the subscribers that he was assuming the editorship. There would be several pages devoted to news and articles from the American Revenue Association, the Combined Correspondence and Exchange Club Associates and the Athenaeum Society.

Harlan Miller of Lawrence, Kansas, would begin printing *The American Revenuer* in January 1955 and continue for the next twenty-one years ending with December 1976. Through the remainder of the 1950s and the 1960s he would often hold the society

together by ensuring that issues of the Revenuer would be printed and sent to the membership (dipping to a low of eight 5 X 7 pages).

From the pages of the *Hollow Tree* we glean little bits of information about the society. Annual dues were due on October 1 and were \$2 for regular and \$5 or more for Contributing Membership. Dr. W. A. Swanker had resigned as editor, a post that was assumed by Elbert Hubbard. Secretary-Treasurer Bill Larsen had to resign as he had to report for a two year tour of duty in the Navy. John Bobo stepped in to take over the Secretary's duties and although never mentioned in the Treasurer's reports, he probably assumed those duties as well. In the November issue He was listed on a ballot as running for Secretary-Treasurer.

Articles in those issues are notable only in their lack of being notable. Revenue stamps were still widely used in the U.S. at this time and most articles are small notes (most would not fill an eighth page advertisement in today's Revenuer) about current discoveries or notes of new stamps.

## The Check Collector—April-June 2004

Revenue stamp collectors are offered a number of articles again in the April-June 2004 issue of *The Check Collector*. Editor Bob Hohertz tells the story of "Cadwallader Colden Washburn" who was a descendant of Revolutionary War veterans. He served several terms in Congress from Wisconsin, with terms interrupted by the Civil War raising to the rank of major-general. Among his business interests was a flour mill at St. Anthony Falls in Minneapolis where he eventually perfected making white flour from spring wheat and won a Gold Medal in 1880. In 1928 his firm became General Mills. He was also involved in the Minneapolis and Saint Louis Railroad. The article is illustrated with

a number of checks on revenue stamped paper, all signed by C. C. Washburn.

Part 14 of Ron Leshner's "The Two Cent Revenue Stamped Paper of the United States, 1865-1883" is an illustrated commentary on these stamps. This installment looks at the Type-K produced by Joseph Carpenter. A number of varieties are shown including samples, a proof and an essay.

In addition to these articles there are several others that discuss various bank checks sans revenue stamps. A final, yet important part of this issue, is a cumulative index covering the first 69 issues of *The Check Collector* (is is issue number 70).

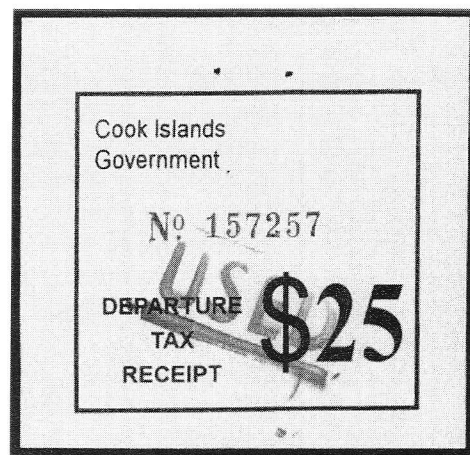
*The Check Collector* is published quarterly

by the American Society of Check Collectors, Inc. For information about the society and membership, contact the Secretary, Lyman

Hensley, 473 East Elm, Sycamore IL 60178-1934 or by email at [silrno2@netzero.com](mailto:silrno2@netzero.com).

## Cook Island departure tax stamps

Cook Island departure tax stamps at 85% actual size. Left—cream paper; right—white paper.



by Steven Zirinsky, ARA

The Cook Island departure tax stamps are printed on gumless unwatermarked plain paper. I have seen a cream paper and a bright white. The are distributed in pads of 100 stamps. They come in three different denominations: \$25 for persons 12 years of age and older; \$10 for persons between 2 and 12 years of age; and "Exempt" for those under two years of age.

The tax law came into effect in 1984 and the departure tax started in January 1985. Initially created to assist the running of the international airport, the fee was \$20. Then,

at a later date, the environmental law came into effect and a \$5 environmental tax was added onto the base tax. I am assuming that the \$10 fee was \$5 initially as well. Most of the environmental projects in the Cooks are funded this way.

There are four official Ports of Entry into the Cook Islands, those being Rarotonga, Aitutaki, Penrhyn and Pukapuka.

Two different types of \$25 stamps have been seen to date. There are more than one canceling device used at Rarotonga. I am just beginning the study of these stamps and will relay more information when available.

## Cameroun Public Health stamp



Sante Publique No. 1 with specimen overprint

by M. P. Bratzel, Jr.

In his catalogue of Cameroun revenue stamps, Duston (1987) had reported that a SANTE PUBLIQUE / PUBLIC HEALTH stamp was issued in 1962. However, there was no illustration. The stamp is pictured here, this copy overprinted specimen.

### Reference

Duston, D. L., ed. 1987-88. *French Colonies Revenues (and Former Colonies Now Independent)*. Sponsored by The American Revenue Association.



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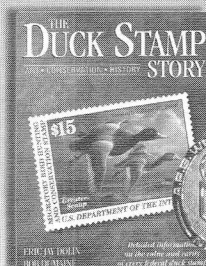
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# The American Revenue Association

## President's Letter

### 2005 Annual Convention

We will convene at the Sarasota National Stamp Exhibition on February 4, 5 and 6, 2005, in Sarasota, Florida. It is a wonderful show in a great location, especially in the dead of winter. We are planning a dinner for Friday night at a local restaurant along with other activities. I hope to see many of you there.

We do need you to exhibit at the show. Our allotment of frames will expire on October 15, so time is of the essence. You can contact me for a prospectus.

### ARA Resolutions opposing destruction of stamps

In August, your board of directors approved the following resolutions:

Resolution one: Be it resolved, that the American Revenue Association opposes the destruction of stamps for any reason by any group, individual, or organization. The only exception is government stamp issuing agencies which routinely destroy excess stamps in their normal course of business.

Resolution two: Be it resolved, that the American Revenue Association opposes the planned destruction of revenue stamps and inherent manipulation of the stamp market by the Smithsonian Institution's National Postal Museum.

Both of these resolutions were presented to the American Philatelic Society board of directors at their meeting in Sacramento. They chose not to approve them. Unfortunately, the APS board could not focus on the issue of destruction of stamps, and felt it nec-

essary to cloud the issue of destruction with the sale of the stamps, where the profits might go, marking the stamps, etc.

Also, the APS board is conflicted as two of its members also serve on the National Postal Museum's Council of Philatelists. In fact, Immediate Past President Peter McCann, who serves on both, is emerging as the consummate advocate for the destruction of stamps. Obviously, he is not a fiscal philatelist.

In the September 2004 issue of *The American Philatelist*, APS President Janet Kluge, in her column titled "Building Bridges," discusses the need to promote the hobby, not tear it down. She complains that new ideas and creative thinking are discouraged. She stresses the need for all of philately to work together to build the hobby and identifies the APS and the National Postal Museum as "key players" in this effort. It is a wonderful column and I support her efforts but for one thing: I would like to know how the proposed destruction of stamps at the National Postal Museum is a new, creative idea that promotes the hobby as opposed to tearing it down. The fact the APS essentially supports, by its refusal to oppose, the destruction of stamps by the NPM is, in my opinion, directly opposite of what a national hobby association should stand for: to preserve the hobby's collectibles for future generations. That includes items owned and/or controlled by all the "key players" in the hobby, including museums.

Eric Jackson

## 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.

**ANDERSON, WARREN D 1463.** 3833 Hillcrest Ln, Sacramento CA 95821 Proposed by: Joe

Ross, 2458. US-Scott Listed.

**CERESA, DR RAY 6860.** 7 Jacken Close, Spinaker House, Felpham, Bogner Regis P022 7DU United Kingdom. Proposed by: Joe Ross, 2458. Russia.

**CLELAND, W WALLACE 6857.** 1710 University Ave, Madison WI 53726-4098 Proposed by: Eric Jackson, 1563. United States.

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

East.

**JOUSSET, ERIC 6858.** 83 Rue Joliot Curie, Lyon 69005, France. Proposed by: Martin Richardson, 1507. France, France-Colonies, Middle East, Worldwide.

**KANE, TAMERA E 6862.** 8441 Hilldale Rd, Springport MI 49284-9708. Canada-Federal, Canada-Provinceals, United States, US-M&M, US-Possessions, US-Telegraphs.

**LEWIS, JAY 4772.** 125 Mountain Canyon Place, Alamo CA 94507. United States.

**LOVELACE, A M 5536.** 10960 S Tropical Trl, Merritt Island FL 32952-7014. United States, US-Scott Listed.

**MCMMASTER, LEN 3916.** 104 W Kingswood Dr, Williamsburg VA 23185. US-1898, US-1898 Cancels, US-1898 On Document, US-1898 Varieties.

**SULTANA, KEN 6861.** Worldwide.

**SWARTZ, MICHAEL E 6859.** 4909 W Connie Dr, Muncie IN 47304. US-1,2,3 Issues, US-M&M, US-Snuff.

### Address changes

**ALLEN, DR HAROLD DON 2711.** 6150 Bienville Ave, Brossard, Quebec J4Z 1W8, Canada.

**AMERICAN PHILATELIC RESEARCH LIBRARY, 1746.** 100 Match Factory Pl, Bellefonte PA 16823-1367.

**AMERICAN PHILATELIC SOCIETY, 1877.** 100 Match Factory Pl, Bellefonte PA 16823-1367.

**CAMPBELL, BILLY J 3939.** 12552 Point Aquarius Blvd, Willis TX 77318.

**DRYSELIUS, JAN B 5551.** 5333 Dora St, Houston TX 77005-1817.

**HART, NORMAN 5682.** 16 King St, The Range, QLD 4700 Australia.

**HOFFMAN, REGIS 3811.** 71 Brookside Blvd, Pittsburgh PA 15241.

**MCMMASTER, LEN 3916.** 104 W Kingswood Dr, Williamsburg VA 23185.

**MEKEELS WEEKLY STAMP NEWS, 4735.** 42 Sentry Way, Merrimack NH 03054-4407.

**MILSTONE, STUART 4767.** 535 Smith Pl, Ridgewood NJ 07450.

**POSTAL HISTORY FOUNDATION, 4993.** 920 N 1st Ave, Tucson AZ 85719-4818.

**SENTE, FRANK L 2343.** 5825 Snapdragon Lane, Prescott AZ 86305.

**SMITH, ALEXANDER B 5301.** PO Box 253, Weatogue CT 06089.

### Call for nominations ARA elections

The ballot for the 2004 ARA election of officers will appear in the November-December issue of *The American Revenuer*. The positions open for election are for President, Vice President and three Representatives. Incumbents in these positions are: President—Eric Jackson, Vice President—Eric Scott, Representatives—Scott Troutman, Kenneth Trettin and Steve Wittig.

Any member in good standing may be nominated for any of these positions. Nominations by petition must be signed by a total of not less than ten members in good standing, addressed to the Secretary (Georgette Cornio, 12803 Windbrook Dr., Clinton MD 20735) to be received not later than November 10, 2004.

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All stamps are in used condition unless noted as mint.

UNITED STATES	
Scott Catalogue Numbers	
1 First Issue Revenue Stamps Stamp Duty Paid, Collector of Internal Revenue, embossed seal on a promissory note referencing stamps on mortgage, 1866, VF	--
2 R2b F-VF light crease, tiny perf tear PHOTO	\$1,250.00
3 R4a F-VF PHOTO	450.00
4 R8c T7 double transfer, blue h/s, F perf faults, light crease PHOTO	400.00
5 R11b F-VF PHOTO	240.00
6 R18c Brady (Mathew Brady, Civil War Photographer) printed cancel, F-VF repaired corner	--
7 R19b vertical strip of three, F-VF light crease	110.00
8 R21c F-VF PHOTO	600.00
9 R27c on a red & blue Franklin Co., Illinois, Marriage License and certificate, 1866, VF	--
10 R44b tied by blue A.C. Co. h/s to an American Coal Co. of Allegheny Co., Maryland, stock certificate, 1863, F-VF	--
11 R44c tied by blue L.M. & C. & X. R.R. h/s to a Little Miami Railroad Co., Ohio, stock certificate, 1867, VF	--
12 R46c tied by embossed cancel to a Cooperstown & Susquehanna Valley Rail Road Co., New York, stock certificate, 1869, VF	--
13 R46c on a Herkimer and Mohawk Street Railroad Co., New York, stock certificate, 1871, F-VF	--
14 R48c tied by black h/s to a Panama Rail Road Co. stock certificate, R44c tied by blue h/s on back, 1865, F-VF	--
15 R59a horizontal pair, VF corner crease	60.00
16 R63a VF light crease PHOTO	210.00
17 R74a VF tiny margin tear PHOTO	275.00
18 R81a VF PHOTO	160.00
19 R83a F-VF small thin and tiny nick at UR corner PH	5,000.00
20 R84c on a Boston, Clinton & Fitchburg Rail-Road Co. \$5,000 Bond, 1871, F-VF	--
21 R88a VF light crease PHOTO	250.00
22 R93a F-VF light crease PHOTO	650.00
23 R95a F-VF crease PHOTO	450.00
24 R96a F-VF small faults PHOTO	1,400.00
25 R97c F	175.00
26 R97c F tiny tear PHOTO	250.00
27 R100c VF thin spot	150.00
28 R102c F light crease PHOTO	750.00
29 Second Issue Revenue Stamps R104a F couple short perfs PHOTO	6,000.00
30 R112 on a Karthaus Coal and Lumber Co., Philadelphia, Pa., stock certificate, 1871, VF	--
31 R112 tied by embossed cancel to a Pennsylvania Transportation Co., Titusville, Pa., stock certificate, 1872, VF	--
32 R115b F crease, pinhole PHOTO	900.00
33 R117a cut cancel, F small abrasion PHOTO	3,500.00
34 R122 cut cancel, F	110.00
35 R126 VF small thin	250.00
36 R130 VF thin PHOTO	500.00
37 R131 F small thin PHOTO	500.00
38 Documentary R180 used, VF small thin PHOTO	800.00
39 R181 used, F-VF small thin PHOTO	325.00
40 R194 used, VF crease PHOTO	800.00
41 R291 mint, VF	55.00
42 R293 mint, VF	80.00
43 R305a used, VF small thin & short perf at UL corner PHOTO	900.00
44 R305Ab horizontal pair, mint, F-VF PHOTO	600.00
45 R329 used, F-VF thin spot	275.00
46 R357 used, F PHOTO	850.00
47 R460 used, VF	125.00
48 R505 used, VF	24.00
49 R510 cut cancel, F-VF	30.00
50 R534 used, F-VF PHOTO	210.00
51 R560 used, VF	77.50
52 R584 used, VF	110.00
53 R585 used, VF	100.00
54 R601 mint, VF	160.00
55 R603 used, F-VF	60.00
56 R606 used, F-VF	60.00
57 R615 used, F-VF	100.00
58 R616 used, VF	30.00
59 R617 used, F-VF PHOTO	165.00
60 R669 mint, VF	110.00
61 R683 used, VF	75.00
62 R693 used, VF	37.50
63 R694 used, VF PHOTO	140.00
64 R695 cut cancel, F small thin PHOTO	600.00
65 R710 used, VF	110.00
66 R721 punch cancel, F-VF PHOTO	350.00
67 R732 used, F-VF	140.00
68 Proprietary RB5a F-VF small thin	150.00
69 RB9b partial imprint at left, F small thins PHOTO	8,000.00
70 RB13c used, F-VF thin spot	110.00
71 RB16b used, F	100.00
72 RB16c black M. F. Milward, Chicago, printed cancel, F PHOTO	1,500.00

73 RB31p block of four, mint, F	350.00
74 Future Delivery RC3A mint, VF	77.50
75 Stock Transfer RD18 mint, VF	95.00
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77 RD112 staple holes, VF crease	125.00
78 RD185 perforin, VF	190.00
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80 RD259 cut cancel, VF PHOTO	325.00
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92 RE179 used, light varnish, VF PHOTO	450.00
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94 Playing Cards RF5 Racine, Wi., surcharge, F-VF usual crease PHOTO	600.00
95 Silver Tax RG22 used, VF small thin PHOTO	250.00
96 RG23 used, F-VF	110.00
97 RG42 mint, F-VF	27.50
98 RG67 mint, F-VF	50.00
99 RG68 mint, F-VF	60.00
100 RG69 mint, VF	100.00
101 RG70 mint, VF	125.00
102 RG73 mint, VF PHOTO	375.00
103 RG74 used, F-VF	95.00
104 RG79 staple holes, F-VF	125.00
105 RG91 mint, F-VF	21.00
106 RG92 mint, VF	30.00
107 RG94 mint, F-VF	90.00
108 RG95 mint, F-VF	125.00
109 RG96 mint, VF	125.00
110 RG97 mint, VF PHOTO	240.00
111 RG99 mint, VF PHOTO	250.00
112 RG105 staple holes, VF crease PHOTO	525.00
113 RG119 mint, VF	30.00
114 RG120 mint, VF	60.00
115 RG124 used, F-VF	47.50
116 RG125 used, F-VF	35.00
117 RG126 cut cancel, natural s/e at bottom, F-VF PHOTO	250.00
118 RG127 used, F-VF PHOTO	160.00
119 RG129 used, VF PHOTO	525.00
120 RG131 staple holes, VF light crease PHOTO	250.00
121 RG132 used, VF light crease	160.00
122 Narcotic Tax RJA11 mint, VF	30.00
123 RJA57b used, VF	26.00
124 Consular Service Fee RK32 F-VF PHOTO	85.00
125 Embossed Revenue Stamped Paper RM89 sharp strike on a Moss County, Northwest Territory, performance bond for the conveyance of real estate, 1799, F-VF reinforced along folds with archival tape	50.00
126 RM260b sharp strike on an 1802 debt bond, F-VF	15.00
127 Revenue Stamped Paper RN-12 Philadelphia, Pa. The Bank of North America check, 1868, VF	350.00
128 RN-Q1 United States Express Co. stock certificate, 1873, F-VF	150.00
129 RN-T4 Providence & Worcester Railroad Co. stock certificate, 1874, VF	75.00
130 Private Die Perfume Stamps RT6P3 plate proof, india on card, VF	150.00
131 RTSTC3 orange trial color plate proof, india on card, about two-thirds printed on the card, VF	125.00
132 RT15d F-VF thin	100.00
133 Motor Vehicle Use Tax RV14 mint, VF	27.50
134 RV17 mint, F-VF	22.50
135 RV24 mint, VF	87.50
136 RV33 mint, F-VF	52.50
137 RV41 mint, VF	24.00
138 RV44 mint, VF	52.50
139 RV46 mint, VF	37.50
140 RV50 mint, F-VF	27.50
141 RV52 mint, VF	22.50
142 Golden Eagle Pass, mint in folder, VF	--
143 Distilled Spirits Excise Tax RX2 used, VF	100.00
144 RX17 used, VF	50.00
145 RX23 used, VF	70.00
146 RX24 used, VF PHOTO	1,000.00
147 RX25 used, VF	87.50
148 RX43 punch cancel, VF	70.00
149 RX44 punch cancel, VF PHOTO	1,000.00
150 RX45 punch cancel, VF	50.00
151 RX46 punch cancel, VF	80.00
152 Firearms Transfer Tax RY6 used, F-VF	110.00

153 Rectification Tax RZ1-18 complete set, used, VF	257.75
154 Special Tax Stamps Retail Liquor Dealer, 1936-37, VF	--
155 Retail Liquor Dealer, 1939-40, VF	--
156 Retail Liquor Dealer, 1944-45, VF crease	--
157 Retail Dealer in Fermented Malt Liquor, 1939-40, VF creases	--
158 Still, 1928, VF crease	--
159 Worm, 1927, VF crease	--
160 Practitioner Dispensing Opium, Etc. 1924, VF tack holes	--
161 Practitioner Dispensing Opium, Coca Leaves, 1938-39, VF	--
162 Retail Dealer in Opium, Etc. 1931-32, VF staple holes	--
163 Retail Dealer in Opium, Etc. 1933-34, VF	--
164 Coin-Operated Amusement Devices, 1947-48, \$10.00, VF	--
165 Telegraph Stamps 10T1 mint, VF PHOTO	175.00
166 10T5 mint, VF PHOTO	140.00
167 15T45 booklet pane of four, mint, VF	150.00
168 15T46b mint, VF	75.00
169 15T49a perf four sides, mint, VF	90.00
170 15T02 mint, VF	40.00
171 15T018 booklet pane of four, mint, VF	110.00
172 15T020 mint, VF	30.00
173 16T44 mint, VF	10.00
174 Postal Savings Stamps PS15 mint, F-VF	42.50
175 Savings Stamps S5 mint, VF PSE certificate for vertical pair of which this is the top stamp	95.00
176 Virgin Islands Documentary V1 R44 top plate #4 9126/43047 #3 block of six, mint, VF minor soiling & creasing affecting right side perfs	--
177 V1 R49 mint, VF	--
178 Tobacco V1 RJ4 mint, F-VF PHOTO	--
179 V1 RJ16 mint, F-VF PHOTO	--
180 V1 RJ49 mint, VF PHOTO	--
181 St. Croix Provisional Tobacco V1 1RJ3 mint, VF crease	--
182 V1 1RJ5 mint, VF PHOTO	--
183 V1 1RJ12 mint, VF PHOTO	--

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184 Basutoland Revenue 64 English, used, VF crease PH	£100.00
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187 79 used, F-VF couple short perfs	£15.00
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198 114 used, VF	£10.00
199 116 used, VF	£5.00
200 118 block of four, used, VF	£20.00
201 120 used, VF	£5.00
202 121 used, VF	£10.00
203 123 used, VF	£7.50
204 148 used, F	£7.50
205 174 used, F-VF	£7.50
206 New Zealand Honey Seal 8 lower right corner margins, mint, VF	£10.00
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215 China sixteen documents with various revenue stamps, F	--
216 Iraq Revenue 331 mint, VF PHOTO	25.00
217 National Defense CD-5 mint, F-VF	4.00
218 Foreign Ministry Visa 1/2 dinar orange, unlisted, mint, VF PHOTO	--
219 V-1 1 dinar green, mint, F-VF	--
220 V-2 5 dinar dark brown, used, VF	--
221 10 dinar red, used, VF PHOTO	--
222 Monaco Revenue six different revenue stamps, used, F-VF	--
223 Philippine Islands Derecho De Firma W56 sheet of 100 with margins and imprint, mint, VF	10.00
224 W57 sheet of 100 with margins and imprint, mint, F some perf separation	10.00
225 W73a sheet of 100 with margins and imprint, mint, F-VF	6.00
226 W83 sheet of 50 with margins and imprint, mint, VF margin faults	25.00
227 Giro W123 sheet of 50 with margins and imprint, mint, VF creases	30.00
228 W200 sheet of 50 with margins and imprint, F-VF margin faults	5.00
229 W201 sheet of 50 with margins and imprint, F-VF margin faults	10.00
230 W202 sheet of 50 with margins and imprint, F-VF margin faults	2.00
231 Timbre Movil W282-291 ten different in sheets of 25 with imprints at top, mint, VF	365.50
232 Recargo De Consumos W293 sheet of 100 with margins and imprint, mint, VF	4.00
233 San Marino Marca Da Bollo 192 1943 25c red, mint, VF	--
234 194 1943 50c blue, mint, VF	--
235 195 1943 1L brown, mint, F-VF	--
236 196 1943 3L purple, used, VF	--
237 199 1943 20L purple, used, F-VF PHOTO	--
238 202 1950 2L on 10c green, used, F-VF	--
239 204 1950 5L on 10c green, used, VF	--
240 207 1950 20L on 50c blue, used, VF	--
241 208 1950 30L on 25c red, used, F-VF	--
242 209 1950 50L on 1L brown, used, VF PHOTO	--
243 210 1950 100L on 5L slate, mint, VF PHOTO	--
244 211 1950 100L on 30c slate, used, VF PHOTO	--
245 Senegal Revenue five different, used, F PHOTO	--
246 Vatican City Marca Administrativa 227 1954, 50L, 500L, and 1000L, mint, F-VF	--



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**Literature Wanted: Patent Medicine Paper** (1975-76); *Complete Cyclopedia of US Revenue Stamps* (Scarlett), 1893; George Tuttle auction No. 141 (10/17/1908); Scott Stamp and Coin Co. auction No. 103 (3/5-7/1891); *US Private Proprietary Stamps/Check and Pricelist* (Berlepsch), 1899; *Reference list of Private Proprietary Stamps* (Trifet), 1879. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 66502. \*1771\*

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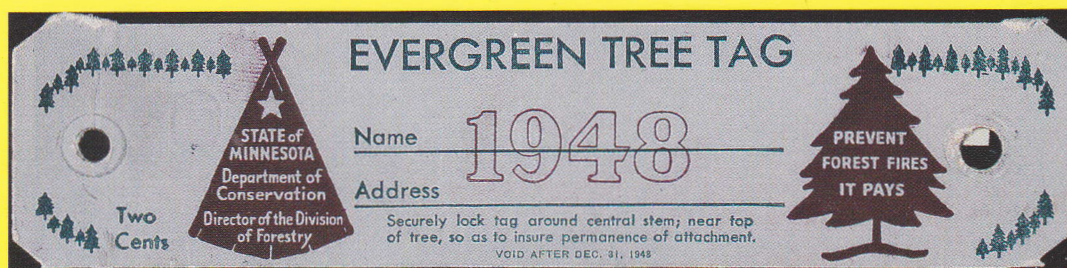
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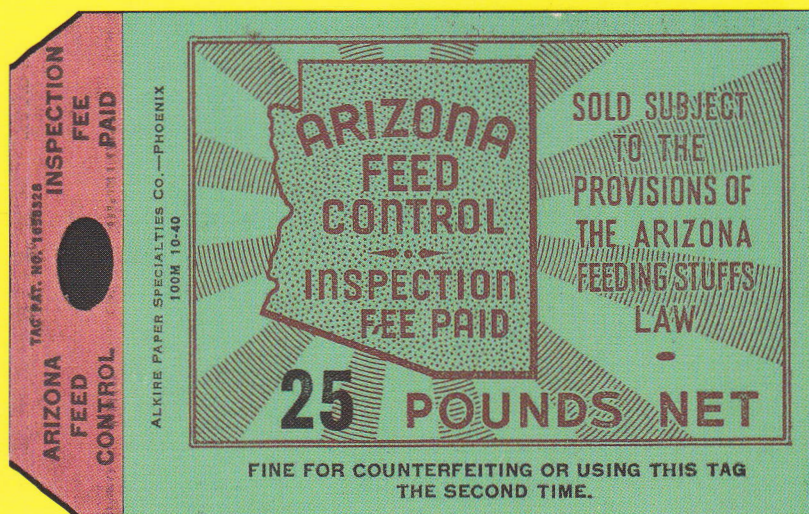
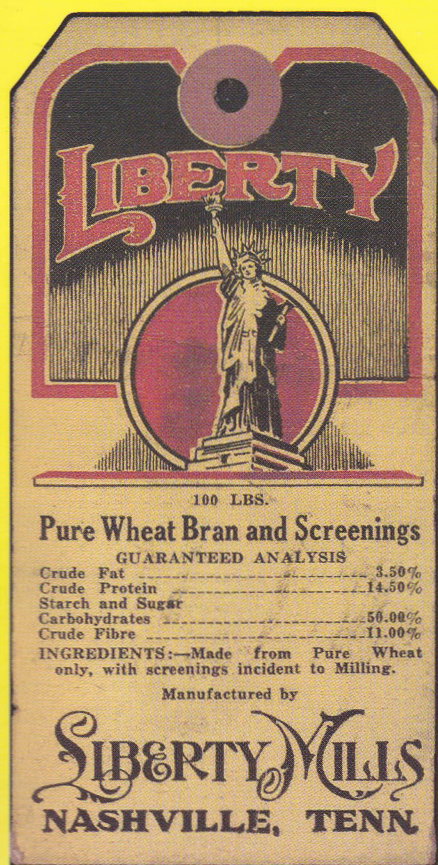


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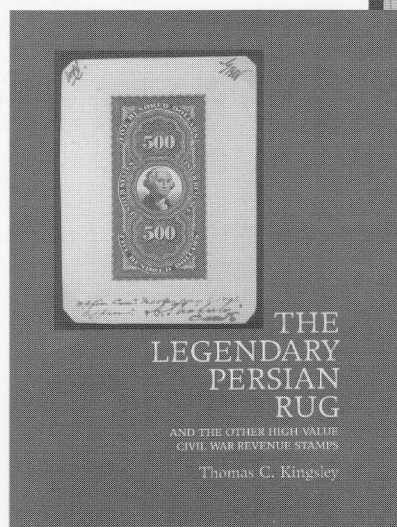


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