

The American Revenuer

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◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

NOVEMBER-DECEMBER 2004

Volume 58, Number 6
Whole Number 550

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?
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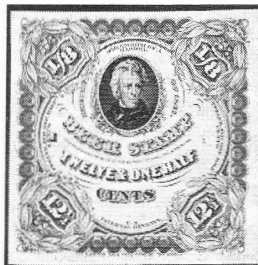
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THE AMERICAN REVENUER (ISSN 0163-1608) is published six times per year (bimonthly) by the The American Revenue Association, 304 First Ave NW, Box 56, Rockford, IA 50468. Subscription only by membership, dues \$21 per year. Periodicals postage paid at Rockford, Iowa 50468 and at additional offices of entry. **Members** send your change of address to Georgette P. Cornio, Secretary, 12803 Windbrook Dr., Clinton MD 20735 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 2004 by The American Revenue Association. **POSTMASTER: Send change of addresses to: The American Revenuer, ARA Secretary, 12803 Windbrook Dr., Clinton MD 20735.**

THE AMERICAN REVENUER

The Journal of International Fiscal Philately

**Volume 58, Number 6, Whole Number 550
November-December 2004**

Editor: Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 641-756-3542 (no one else will answer) or 641-756-3680. FAX 641-756-3352. Email: <revenueer@omnitelcom.com> with ARA or Revenuer in the subject line.

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Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for the January-February 2005 issue: January 3, 2005.

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The Bureau of Engraving and Printing printed the Busch match stamp (RO47) on watermarked paper

by Andrew P. Ferry, ARA, and Regina W. Shaw

The Busch match stamp (RO47d) is a particularly attractive one, the outstanding feature of which is a crowing rooster (Figure 1). Using the pseudonym "Christopher West," Elliott Perry outlined Charles Busch's match business activities in New York and New Jersey (West, 1919).



Figure 1. The Busch match stamp (Scott RO47d).

On October 16, 1880, the Bureau of Engraving and Printing in Washington took over (from the American Bank Note Company of New York) the responsibility of producing private die revenue stamps (West, 1980). Perry recognized that the Bureau may have—at some time between October 1880 and January 20, 1881—printed Busch match stamps from the plate that had been taken over from the American Bank Note Company. But he added that he had not seen any copies that could with certainty be identified as Bureau prints (Figure 2).

The answer to Perry's quandary is to be found in Figure 3, eighty-five years after he

The die for the Busch match stamp was engraved by the American Bank Note Company, in New York. The plate number was 119. We have seen this plate number in the selva of proofs and in the selva of stamps. According to the Boston Revenue Book, the stamps were first issued in May 1880, and were last issued on January 20, 1881 (Toppan, Deats, Holland, 1899).

raised this question! Extending along the line of perforations that separate the depicted pair of stamps is a prominent Bureau guide line. Because many of the disks were incompletely punched, and remained in place, the guide line is even more readily visible than it would have been had each of the disks been cleanly punched out and dispersed.

The value of recognizing the presence of a Bureau guide line in establishing that a stamp was printed by the Bureau of Engraving and Printing is emphasized by Perry, and is exemplified both in our paper and in one pertaining to the Stanton match stamp (Ferry, 1999).

The Bureau match stamp shown in Figure 1 is beautiful. The pair shown in Figure 3 is much less attractive, being off center and

The Boston Book gives the following data:—

Die approved, April, 1880.
First issued, May, 1880.
Last issued, Jan. 20, 1881.
210 stamps per sheet, (14x15).
4,166,000 issued in black on watermarked paper.

The first printing of this stamp was made by the American Bank Note Co. from plate No. 119. Stamps issued after October 1, 1880, may have been printed by the same company before that date or may have been from a new printing by the Bureau. The writer has not seen any copies that could certainly be identified as Bureau prints.

Figure 2. Part of the note in the December 13, 1919 issue of Mekeel's Weekly Stamp News in which Perry remarked that he "...has not seen any copies that could certainly be identified as Bureau prints." (West, 1919)

having ragged perforations which, at the top, cut into the design. But which is of greater importance in providing a better understanding of the background of the stamps in which we are all so interested, the gorgeous stamp shown in Figure 1 or the homely pair shown in Figure 3?

References

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Weekly Stamp News. 1919; 33:470.

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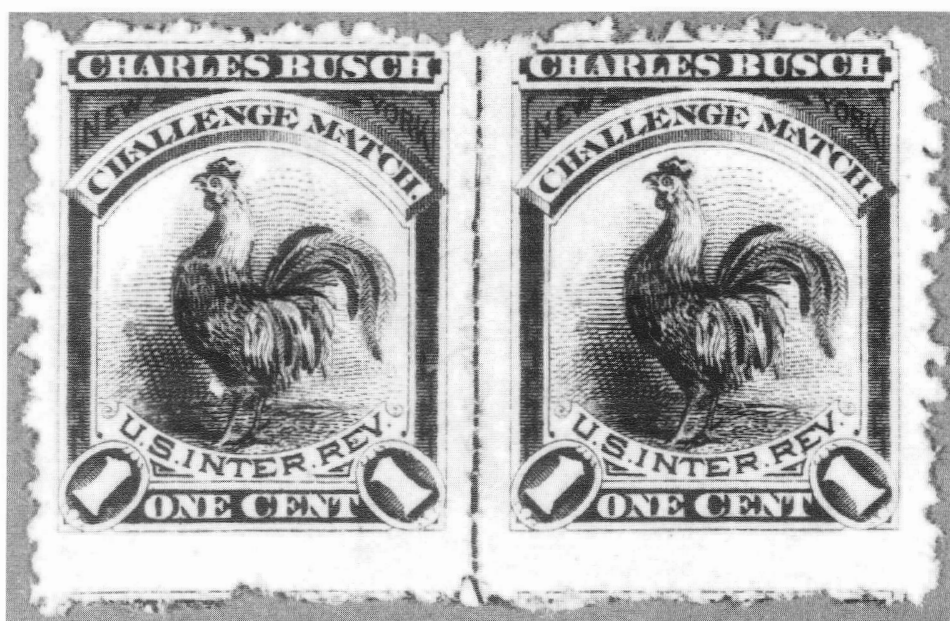


Figure 3. In this pair of Busch stamps, a vertical Bureau guide line extends along the line of perforations and unpunched discs that separate the two stamps.

State Revenue News—2nd and 3rd quarters 2004

The *State Revenue News* for the second quarter of 2004 features several articles about stamps from Kentucky. These include "Early Spirits and Wine Decals," "Removing the Kentucky Decals," "State Map Issues of 1941-43," "Wine and Liquor Decals 1943-48," "Kentucky Beer Find" and "Kentucky Fertilizer Find." Other notes and short articles cover subjects such as a Michigan beer proof, Georgia cigarette, California and North Carolina eggs, Louisiana fish and game, Wyoming and California licenses, California poll tax, Red River Valley potatoes and North Carolina wine rates.

This issue also contains an auction of over 300 lots of state revenue stamps. To participate in the auction you must be a member of the State Revenue Society.

The *State Revenue News* for the third quarter of 2004 features "Philadelphia Documentary Stamps Revisited." The City of Philadelphia used stamps to tax the transfer of real estate from 1937 through 1979 when

the city switched to meter stamps. In this article by Jack Stewart, Scott Troutman and Jerry Lurie, the Philadelphia stamps are examined and many errors and omissions by previous catalogers are corrected.

Included in this issue is the State Revenue Society's thirtieth auction featuring 389 lots of mostly state revenues. Unlike many issues of the *State Revenue News* this one is not a theme issue. There are at least 24 additional short articles and notes covering such subjects as ammunition, bedding, and punch cards from at least as many different states and municipalities.

The *State Revenue News* is published quarterly by the State Revenue Society for its members. A subscription is included with membership. For information about the society and membership contact the SRS secretary Kent Gray at PSC 94 Box 2529, APO AE 09824 or Scott Troutman at Box 421, Duncansville, PA 16635-0421.

The revenue stamps of French Cameroun

a re-examination

by M. P. Bratzel, Jr.

Introduction

In 1987–88, Donald Duston published his five-volume compendium of revenue stamps issued by former French colonies and their succeeding independent states (Duston, 1987). As new stamps are issued and new information comes to light about older issues, review and update are necessary. Thus it is with the revenue stamps of Cameroun.

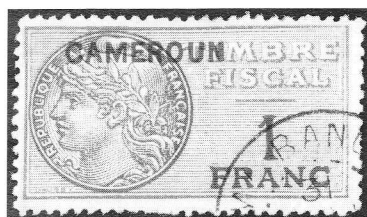


Figure 1.
Timbre fiscal
Duston 12.

First examined were the wartime revenue stamps, prepared by overprinting surplus postage stamps with TIMBRE FISCAL and new values. A detailed analysis of the stamps themselves, coupled with information from official sources, resulted in the identification of 54 different revenue stamps, 22 major varieties and innumerable minor varieties. The stamps were assigned to eight separate issues between 1940 and 1945. The stamps and the analysis were the subject of a 1996 publication (Bratzel, 1996). Additional stamp varieties have subsequently been identified.

Next examined were post-independence issues with the emblem of Cameroun. Since numerous stamps had been issued since 1988, Don was preparing an update of his catalog and had kindly provided a draft of the Cameroun section (Duston, 1997) prior to his passing in 2000. He had recorded two different watermarks associated with previously catalogued stamps: AT (Atelier du Timbre) plus two digits representing the date that the paper was manufactured, and AGT (Atelier Général du Timbre). In addition, a sizeable quantity of specimen stamps from the De La Rue archives were offered at auction, and a number of other recent emissions were also acquired. A detailed analysis of Cameroun revenue stamps issued since 1964 led to an article which was, in effect, an extension of the Cameroun section of Don's



Figure 2. *Timbre fiscal* Duston 39.

catalog (Bratzel and Wright, 2003).

We have now re-examined revenue stamps issued between 1927 and 1964, specifically, stamps bearing the emblem of the French republic. In this article, we suggest additional considerations to better understand and appreciate the stamps and make them more exciting to collect. We provide insight into:

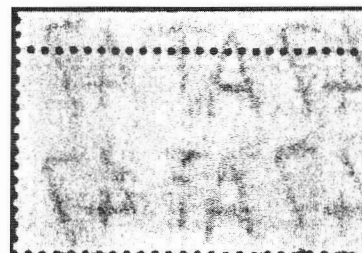
- The 1927 timbre fiscal issue.
- The 1939–54 timbre fiscal issue.
- The 1948–59 taxes communales issues.
- The revalued postwar timbre fiscal issues.
- The post-independence issues with the emblem of the French republic.

The 1927 Timbre Fiscal Issue

The 1927 timbre fiscal stamps (Duston 1–23) were issued on unwatermarked paper. The stamps are attractive, but nondescript (Figure 1). The only variety Duston (1987) reported was that, for some of the franc denominations, the numeral of value was either vermilion or dark red, and he had proposed modest expansion to that list (1997). Further observations reveal additional differences:

- For some of the centime denominations, the numeral of value can be found in different shades of blue.
- The basic stamps were printed in different shades, e.g. green or yellow green, blue or violet blue.
- The ink used for the CAMEROUN overprint on most stamps is vermilion and flat but, for some, a shiny dark red.

These differences are indicative of differ-



Figures 3, 4 and 5.

Watermarks AT36, AT43 and AT47.

ent printings over more than a decade.

The 1939-54 Timbre Fiscal Issue

This extended series (Duston 24-62) was issued on watermarked paper over a period of more than 20 years (Figure 2). Like the previous issue, these stamps also offer variety:

- The basic stamps were printed in different shades.
- The numeral of value is either vermilion or red, or shades of blue, or black.
- The CAMEROUN overprint is either flat vermilion or shiny red, or shades of blue, or black; generally, the overprint is at the top but can be shifted down to the center.
- In addition to white, many of the stamps were issued on colored paper: greenish, bluish, dark blue.

Duston (1987) had listed some of the vermilion / red varieties and the paper tints and had proposed significant expansion (1997). In particular, he had found the stamps on a wider range of colored paper: greenish, bluish, dark blue, pale violet, mauve, yellowish. He reported (1997):

"The base stamps up to 100 francs were issued in France in 1935 on dark blue paper, and from 1936 to 1958 on greenish paper. The higher values [i.e. 150-5,000 francs] were issued in 1948 for use in France on . . . various papers [white, yellowish, pale violet, and deep lilac]. Stamps on bluish paper were only issued in the colonies, and were not used in France, except in error, until the New Franc (NF) issue in 1960."

Duston had proposed assigning a suffix (A through E) to the catalog number to differentiate among the paper colors.

The exciting variable for this series is, in my view, the watermark. As noted earlier, the numerals in the watermark indicate the date that the paper was manufactured. For this series, the observed watermark dates include AT36, 39, 43, 47-52, 55, 57 and 58 and

likely others will be reported. This wide range indicates different printings and issue dates. Some denominations are found with more than one watermark, often with the dates well separated, e.g. the 50-centimes value (Duston 52) with AT36 and AT43. (Figures 3, 4 and 5).

With all these combinations and permutations, does one assign major catalog numbers, for example, to stamps with a red or a vermilion overprint, or by position of the overprint, or by paper tint, or do these differences warrant sub-numbers as varieties, or mention of their existence only in passing? Collectively, these characteristics are indicative of different printings. Through the dated watermark, it may be possible to associate some printings with overprint color, stamp shade, paper tint, or overprint position.

The 1948-59 Taxes Communes Issues

The taxes communes stamps (Duston 1-21) closely parallel the 1939-54 timbre fiscal issue. The observed watermark dates are AT49, 58 and 60. Again, close scrutiny may be worthwhile.

The Revalued Post-War Timbre Fiscal Issues

In the late 1940s, supplies of certain revenue stamps apparently ran low in Cameroun. In addition to normal requirements, additional quantities of particular denominations, or new denominations, were likely required to meet fee increases, the result of inflation. With the postwar adjustments in Metropolitan France, the authorities in Paris were unable to meet the demand. Officials in Cameroun therefore authorized the revaluation of revenue stamps (Figures 6 and 7). Low-denomination stamps were selected, probably because there was little or no demand for largely obsolete values. Two arrêtés (orders) published in the *Journal officiel du Cameroun* in 1947 and 1948 authorized a total of nine different val-

248. — ARRÊTÉ portant autorisation de surcharge de figurines fiscales.

LE HAUT-COMMISSAIRE DE LA RÉPUBLIQUE FRANÇAISE
AU CAMEROUN,
OFFICIER DE LA LÉGION D'HONNEUR,

Vu les décrets des 23 mars 1921 et 21 février 1925 déterminant les attributions du commissaire de la République française au Cameroun, ensemble le décret du 13 février 1937 ;
Vu le décret du 30 décembre 1912 fixant le régime financier des colonies et tous actes modificatifs subséquents ;
Vu l'arrêté du 11 mars 1935 organisant l'impôt du timbre au Cameroun ;
Vu l'approbation ministérielle donnée par T.O. 962, AE du 19 décembre 1916 ;
Vu l'arrêté du 19 décembre 1916 réorganisant l'impôt du timbre au Cameroun ;
Vu l'urgence ;
Vu la proposition du receveur de l'enregistrement des domaines et du timbre,

ARRÊTE :

Article premier. — Est autorisée la surcharge de 180.000 timbres fiscaux d'une valeur fiscale de 3 frs.

Art. 2. — Ces vignettes seront surchargées en timbres fiscaux d'une valeur fiscale de 10 francs par les soins de l'imprimerie commerciale du Cameroun, à Douala, sous la surveillance d'une commission désignée à cet effet par le receveur du timbre.

Art. 3. — Le receveur de l'enregistrement, des domaines et du timbre est chargé en ce qui le concerne, de l'exécution du présent arrêté qui sera enregistré et communiqué partout où besoin sera et inséré au *Journal officiel* du territoire.

Douala, le 29 juillet 1917.

HOFFHERR.

Figure 6.
Notice from
Journal
Officiel du
Cameroun
Français of
August 15,
1947.

ues in varying quantities (Cobb, 1997 and 248, 1947). Duston listed 22 different (Duston 100-121) (Figure 8). Information for the revalued stamps is tabulated in Table I.

The order for 1948 also authorized the revaluation of 50 35-centimes stamps and 150 40-centimes stamps to 3 francs. The existence of these stamps has not been reported. Also, the quantity (750 stamps) for Duston 105 is very low, certainly not justifying a catalog value of \$2.50. In his proposed update, Duston had excluded No. 105, whether by error or design is not known. Also, Duston had grouped 118 with 101-105.

Similar authorizations (528, 1948) were issued in 1940 to overprint Cameroun postage stamps to signify allegiance with de Gaulle's Free French movement (the August 27, 1940,

528. — ARRÊTÉ portant autorisation de surcharge de figurines fiscales.

LE HAUT-COMMISSAIRE DE LA RÉPUBLIQUE FRANÇAISE
AU CAMEROUN,
OFFICIER DE LA LÉGION D'HONNEUR,

Vu les décrets des 23 mars 1921 et 21 février 1925 déterminant les attributions du Commissaire de la République française au Cameroun, ensemble le décret du 13 février 1937 ;
Vu le décret du 30 décembre 1912 fixant le régime financier des colonies et tous les actes modificatifs subséquents ;
Vu l'arrêté du 10 décembre 1916 réorganisant l'impôt du timbre au Cameroun, et les actes modificatifs ;
Vu l'urgence et les nécessités du service ;
Sur la proposition du receveur de l'enregistrement, du domaine et du timbre,

ARRÊTE :

Article premier. — Est autorisée la surcharge de :

5.000 timbres fiscaux d'une valeur faciale de	0,05
2.050	0,10
4.350	0,15
3.650	0,20
2.100	0,30
50	0,35
150	0,40
750	0,45

Art. 2. — Ces vignettes seront surchargées ainsi qu'il suit :

5.000 timbres à 0,05 seront surchargés à 0,50.
2.050 timbres à 0,10 et 4.350 timbres à 0,15 seront surchargés à 1,00.
3.650 timbres à 0,20 seront surchargés à 2,00.
2.100 timbres à 0,30 - 50 timbres à 0,35 - 150 timbres à 0,40 - 750 timbres à 0,45 seront surchargés à 3,00

Art. 3. — Le receveur de l'enregistrement, des domaines et du timbre est chargé en ce qui le concerne de l'exécution du présent arrêté qui sera enregistré et communiqué partout où besoin sera et publié au *Journal officiel* du territoire.

Yaoundé, le 13 février 1948.

Pour le Haut-Commissaire de la République
et par délégation :
Le secrétaire général
CASIMIR.

Figure 7. Notice from Journal Officiel du Cameroun Français of March 1, 1948.

issues), and periodically during the war to overprint postage stamps for revenue use (Bratzel, 1996). However, in practice, the authorities exercised a considerable degree of latitude in deciding what would be done, and how. With regard to the revalued revenue stamps, one can question whether there was a legitimate reason to authorize such small

quantities of certain stamps, which would become instant rarities. Authorization does not mean that the stamps were actually prepared or issued.

A detailed review of the *Journal officiel* yielded no additional orders for preparation of other revalued revenue stamps. Arrangements could have been handled internally without publication of a formal order.

Ironically, surplus stocks of the postage stamps overprinted and revalued for revenue use during World War II were incinerated in 1946 (Bratzel, 1996), yet a year or two later other stamps were being prepared, many in the same denominations.

The observed watermarks for the revalued stamps are AT38, 39, 43 and 47 and likely other years will be reported in due course.



Figure 8. Timbre fiscal Duston 117.



Figure 9. Timbre fiscal Duston 121.

Duston 121 (100 francs on 80 francs) deserves mention (Figure 9). The watermark (AT57) indicates that the paper was manufactured in 1957, so this stamp was, in fact, issued a decade or more later than the other revalued stamps.

Table I

Revalued Timbre Fiscal revenue stamps

Duston No.	Denomination	Stamp Color	Watermark	J.O. Correlation
<i>Two dashes over old value and Fr. or Frs.</i>				
118	0f50 on 5c	lilac & red		J.O. 1948, p. 274; 5,000 stamps
100	1 Fr. on 10c	lilac & red		J.O. 1948, p. 274; 2,050 stamps; could also refer to 107
101	1 Fr. on 15c	bistre & blue	Unwatermarked	J.O. 1948, p. 274; 4,350 stamps; includes stamps 101 and 102
102	1 Fr. on 15c	lilac & red		J.O. 1948, p. 274; 4,350 stamps; includes stamps 101 and 102
103	2 Frs. on 20c	lilac & red		J.O. 1948, p. 274; 3,650 stamps; could also refer to 108
104	3 Frs on 30c	lilac & red		J.O. 1948, p. 274; 2,100 stamps
105	3 Frs. on 45c	bistre & blue	Unwatermarked	J.O. 1948, p. 274; 750 stamps
<i>Three dashes over old value and fr. or frs.</i>				
106	0,50 on 45c	bistre & blue		
107	1 fr. on 10c	lilac & red	AT39	
108	2 frs. on 20c	lilac & red	AT39	
109	4 frs. on 10c	lilac & red	AT39	
110	5 frs. on 5c	lilac & red	AT38; AT39	
111	10 frs. on 15c	bistre & blue	Unwatermarked	
112	10 frs. on 15c	lilac & red	AT39	
113	20 frs. on 30c	lilac & red		
114	25 frs. on 25c	lilac & red	AT39	
115	50 frs. on 35c	lilac & red		
116	100 frs. on 40c	bistre & blue	Unwatermarked	
117	100 frs. on 40c	lilac & red	AT39	
<i>Other overprints</i>				
119	10 frs on 50c	lilac & red		overprint—8 short dashes
120	10 on 3 F	rose & blue	AT43; AT47	overprint—2 parallel lines; J.O. 1947, p. 1011; revalue 180,000 3 franc stamps to 10 francs by Imprimerie Commerciale du Cameroun, Douala
121	100 on 80 F	Blue & red on greenish		AT57 overprint—1 thick bar

Varieties: overprint 2 dashes but f not capitalized; overprint 3 dashes and fr. rather than frs.

Table II**Post-independence Timbre Fiscal stamps**

Duston No.	Denomination	Stamp Color	Overprint Color	Paper color	Watermark
<i>Overprint CAMEROUN = 19 mm (Figure 10)</i>					
122	5 F	rose, brown rose & blue	blue	rose	AT61 (reversed)
123	10 F	blue & red	red	greenish, bluish	
124	20 F	blue & red	red	bluish	
125	30 F	blue & red	red	greenish	
126	50 F	blue & red	red	bluish	AT60, AT62
127	100 F	blue & red	red	greenish	
128	100 F	blue & red	red	bluish	AT60
129	150 F	orange & blue	blue	deep lilac	AT60
130	200 F	orange & blue	blue	white	
131	200 F	orange & blue	blue	bluish	AT58
132	500 F	orange & blue	blue	white, deep lilac	
<i>Overprint CAMEROUN = 19 mm; overprint R.F.C. = 11 ½ mm (Figure 11)</i>					
133	10 F	blue & red	red	greenish	
134	10 F	blue & red	red	bluish	
135	50 F	blue & red	red	bluish	AT60
136	150 F	orange & blue	blue	deep lilac	
139	400 F on 5 F	rose, brown rose & blue	blue	rose	
Unlisted	500 F	orange & blue	blue	deep lilac	AT60
<i>Overprint CAMEROUN = 17 mm; overprint R.F.C. = 11 ½ mm</i>					
137	200 F	orange & blue	blue	bluish	AT58
138	500 F	orange & blue	blue	white	
<i>Overprint RÉPUBLIQUE FÉDÉRALE / DU CAMEROUN = 27 ½ / 18 mm (Figure 12)</i>					
140	10 F	blue & red	red	bluish	
141	20 F	blue & red	red	bluish	AT60
142	30 F	blue & red	red	greenish	
143	50 F	blue & red	red	bluish	AT60
144	100 F	blue & red	red	bluish	
145	150 F	orange & blue	blue	white	AT57
146	200 F	orange & blue	blue	bluish	
147	250 F	orange & blue	blue	bluish	
148	400 F	orange & blue	blue	deep lilac	
149	500 F	orange & blue	blue	deep lilac	
150	1,000 F	green & black	black	deep lilac	
151	2,000 F	green & black	black	white	
152	5,000 F	violet, red & black	—?—	pale violet	

The Post-Independence Issues with the Emblem of the French Republic

Cameroun gained independence in 1960 and, until revenue stamps with the emblem of Cameroun were issued in 1964, timbre fiscal (Duston 122–152) and taxes communales (Duston 22–35) stamps with the emblem of the French republic were used, overprinted CAMEROUN, R.F.C., or RÉPUBLIQUE FÉDÉRALE DU CAMEROUN. Many of the

post-independence timbre fiscal stamps occur on white, bluish, greenish, yellowish, pale violet or deep lilac paper (Duston, 1987 and 1997).

In attempting to bring a semblance of cataloging order to the potentially myriad permutations of these stamps, Don had assigned a suffix (A through E) to the catalog number to denote paper color. However, the process appeared to be complex, challenging, and somewhat subjective. For example, dif-



Figures 10, 11 and 12. (Left to right) *Timbre fiscal Duston 122; and unlisted timbre fiscal and timbre fiscal Duston 145.*

ferent people may perceive colors or shades differently, especially on a faded or washed out stamp. Rather than cataloging stamps by paper color, a simpler alternative may be watermark date.

The post-independence timbre fiscal are listed in Table II and tax communales stamps are listed in Table II, along with the observed watermark dates. Of note, three new stamps and additional shades of previously cataloged stamps have been added to the lists.

The watermarks observed to date are AT57, 58 and 60–63. It may be premature to

so conclude, but it appears that most denominations will occur with only a single watermark date.

For the record—other studies

Two other notes about pre-independence Cameroun revenue stamps have been published:

- An administrative order dated January 7, 1922, authorized the revaluation of a small number of “timbre-taxe d’enregistrement,” presumed to be the 1905 issue of French Congo registration stamps:

Table III

Post-independence Taxes Communales stamps

Duston No.	Denomination	Stamp color	Overprint color	Watermark
<i>Overprint CAMEROUN = 19 mm</i>				
22	10 F	blue, violet & red	red	AT62
23	20 F	blue, violet & red	red	
24	20 F	orange, vermillion & blue	blue	
25	40 F	orange, vermillion & blue	blue	
Unlisted	50 F	orange, vermillion & blue	blue	AT63
26	80 F	green & red	red	
Unlisted	80 F	orange, vermillion & blue	blue	
27	100 F	green, dark green & red	red	
28	100 F	grange, vermillion & blue	blue	AT63
<i>Overprint RÉPUBLIQUE FÉDÉRALE / DU CAMEROUN = 27 1/2 / 18 mm</i>				
29	5 F	blue, violet & red	red	AT63
30	10 F	blue, violet & red	red	
31	20 F	orange, vermillion & blue	blue	
32	40 F	orange, vermillion & blue	blue	
33	50 F	orange, vermillion & blue	blue	AT63
34	80 F	orange, vermillion & blue	blue	AT63
35	100 F	orange, vermillion & blue	blue	

- forty 5-franc stamps revalued to 1,000 francs
- twelve 2-franc stamps revalued to 5,000 francs
- eight 3-franc stamps revalued to 10,000 francs

The use for these high-value stamps has not been determined and none have been seen or reported Bratzel, 1997).

- An administrative order dated September 9, 1953, authorized the preparation of revalued taxes communales stamps Duston 4 and 5 (Bratzel, 1998).

Future Studies

The information available for Cameroun revenue stamps is incomplete, so further analysis at this point is too speculative. However, the characteristics described here makes these issues more exciting to collect, and hopefully will stimulate others to examine their holdings. We would appreciate scans or photocopies of any stamps of particular interest, and would also like to know the watermark date. All costs will be reimbursed.

To conclude, the watermark may offer a logical way to organize the stamps. This may be easier than, or complementary to, differentiating stamps by paper shade or overprint color or position. There may or may not be a correlation between watermark and other stamp characteristics.

We are also curious as to which watermarks are found on prewar Cameroun revenue stamps, overprinted between 1941 and 1945 with a bar to obliterate CAMEROUN and with the addition of A.O.F. and, generally, a new value. These stamps were issued for use in Senegal, Guinea, and / or the Ivory Coast.

Finally, and most importantly, the analysis presented for Cameroun revenue stamps should be applicable for other French colonies and overseas territories. Perhaps other collectors will take up the challenge and scrutinize their stamps more closely. Please address correspondence to: Dr. M.P. Bratzel, Jr., 1233 Virginia Avenue, Windsor, Ontario N8S 2Z1 CANADA

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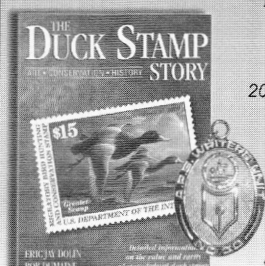
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and after the Civil War as this is how money was raised to finance the war.

Because they used the history angle in the pamphlet, one would think the museum would have mentioned the most important stamps ever issued, those that caused the birth of our country. I am referring to the British Impressed Duty stamps for use in America, commonly referred to as the "stamps that caused the American Revolution." Every American child has heard of the Stamp Act at school, but how many have seen a picture of one of the stamps? What a missed opportunity. One can only wonder how different the world would be today had the British not issued those stamps. Just think, the fools at the National Postal Museum would not be there to destroy revenue stamps!

Lastly, the pamphlet includes an envelope which contains a used 2¢ Columbian and some wallpaper from The Gambia, Maldives, Nicaragua, St. Lucia and Togo. Somebody had to pay something for these stamps, and the National Postal Museum spent our tax dollars to send them to us. On the other hand, they are also spending our tax dollars to destroy over one million revenue stamps. Common sense tells me and many others that something useful should be done with these stamps, such as give them away in an effort to promote stamp collecting instead of tossing them into a bonfire. Yes, the bias against revenue stamps still does exist, and it is rampant at the home of our nations stamp collection, the National Postal Museum. It is a shameful situation.

ARA at Philadelphia National Stamp Exhibition

We had a nice group of ARA members in attendance last month. Many thanks to Ed Andrews for a great job in planning a nice dinner on Friday evening. There were several meetings/seminars that were all well attended and many nice stamps changed hands over the weekend.

Bob Hohertz won the ARA Grand Award

and the PNSE Reserve Grand Award with his exhibit *Revenue Stamped Paper of the Spanish-American War Tax Era*

Following are revenue exhibits which were awarded medals at the show:

PNSE and ARA Gold Medals: "Joseph Schlitz": *United States Beer Stamps 1866-1919*; Michael Jaffe: *Waterfowl Hunting Permit Stamps: Federal, State, Local, Tribal*; Charles J. Ekstrom III: *Federal Migratory Bird Hunting Stamp*; Robert D. Hohertz: *Revenue Stamped Paper of the Spanish-American War Tax Era*; Kenneth Pruess: *Nebraska Revenue Stamps*; John R. G. Dahl: *Revenues of Portuguese India 1678-1962*.

PNSE Vermeil and ARA Gold Medals—Scott Troutman: *Oklahoma Revenue Stamps*; "Rev E. Nue": *Documentary Issue of 1898*; Gary Theodore: *Embossed Revenue Stamps of Palestine*.

PNSE and ARA Silver Medals—M. F. Mallette: *First Issue Revenue Stamps (1862-1871)*.

PNSE and ARA Single Frame Medals—Gold: John R. G. Dahl: *Portugal's First Stamped Paper—"Apolices."*

Silver—Dr. Edwin J. Andrews: *Back of the Book Baggage*.

Lastly, "Joseph Schlitz": *United States Beer Stamps 1866-1919*, won the Lynn Cunliffe Memorial Award for the Most Popular Revenue Exhibit.

Congratulations to all.

ARA at Sarasota National Stamp Exhibition

February 4, 5 and 6, 2005, at the Sarasota Municipal Auditorium, 801 North Tamiami Trail (Route 41), Sarasota, Florida.

Please make your plans to attend now. It is a wonderful show in a fabulous location at a nice time of the year. Add some revenue stamps and like-minded friends, what more could you want? Information about our ARA dinner on Friday night of the show is included elsewhere in this issue. I hope to see you there.

Eric Jackson

ARA US Sales Circuit Manager has new address

Paul Weidhaas, the ARA U.S. Sales Circuit Manager has moved. By the time readers

receive this issue, his new address will be: Box 147, Leonardville KS 66449.

The American Revenue Association

President's Letter

The bias against revenue stamps

Over forty years ago, when I first started collecting stamps, one of the first stamps that caught my eye was the 1934 one-half barrel stamp for Fermented Malt Liquor. I was young, it was big and orange and very different from all the other stamps in the old album my father had given to me. It was a fascinating stamp that sparked my interest in revenues. It also introduced me to the bias against revenue stamps.

My father was a coin collector and growing up in southern California, I was able to attend the Long Beach Stamp and Coin Expo. This was at a time when, unlike today, the stamp section was the prominent part of the show. While my dad was coin hunting, I would wander the stamp part of the show with my few dollars to spend looking for revenue stamps. I heard all kinds of comments about why I should not waste my time collecting revenues because they weren't worth anything, they were junk, nobody collected them, etc. They would usually end the conversation by giving me the few revenues they might have, confirming that they were of no value, but I loved it.

There is one occasion that I remember when I found a dealer with a cigar box packed with revenue stamps. He wanted five dollars for the box, but would not sell it to me until my father gave his okay. The dealer then tried to sell me something "worthwhile" instead of box, but I got what I wanted. The contents of that box, which are valued in the thousands of dollars today, established me as a "revenue" for life.

I never let up in my quest for revenue stamps, learning quickly that the dealers disdain for them was to my advantage. My collection grew in scope, I met other revenue stamp collectors, developed a few customers and finally became a full time stamp dealer specializing in revenue stamps.

The last thirty years have been very good for revenue stamps. We have seen numerous superbly authored books and catalogs devoted to revenue stamps. *The American Revenue*, journal of the American Revenue

Association has become one of the most respected philatelic journals published. Fabulous revenue stamps exhibits have won numerous awards, including the coveted APS Champion of Champions award. Revenue stamps are highly sought after by collectors, dealers and auctions houses alike. The FIP has established a separate class for revenue stamps in international competition. Fiscal philately has been recognized as an important part of philately.

For all practical purposes, the bias against revenue stamps had all but disappeared, except in the minds of some "old-timers" who just can't seem to let it go. Or so it seems.

In January of this year, the Smithsonian Institution's National Postal Museum announced their plan to sell and/or destroy over seven million revenue stamps that were given to them by the Internal Revenue Service over the past fifty years. As you know, the destruction has sparked much controversy in the philatelic world. In attempting to understand how the decision to destroy came about, I never considered the bias against revenue stamps, thinking the destruction was just a series of stupid decisions made by the misguided leadership at the museum.

But the bias against revenue stamps reared its ugly head recently when I received a pamphlet in the mail. It is titled *Discover Stamps and the fun of Collecting* and is compliments of the National Postal Museum and Mystic Stamp Company. It is 22 pages and serves as a nice introduction to stamp collecting. They accomplish this by illustrating history through stamps. The problem is that the pamphlet ignores revenue stamps.

For example, they devote more than one full page to the Civil War and illustrate three postage stamps, an encased postage stamp, postage currency, two Confederate States stamps and a cover. But they ignore the First, Second and Third Issue revenue stamps, Match and Medicine stamps, revenue stamped paper, beer and tobacco taxpaid stamps, and much more. These stamps were extremely important during

(Letter/ p. 155)

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.

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HUNT, JAMES H 5611. 345 Atalanta Ave, Webster Groves MO 63119-1810. Central America, Peru, South America.

INDRA, NICK 6866. 24 Flax Mill Rd, Newport News VA 23602-7449. Proposed by Eric Jackson 1563. US-1,2,3 Issues, US-Non-Scott Listed, US-Scott Listed, US-Special Tax Stamps.

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NOBLE, ROBERT 6865. 662 Laurel Ave, Lititz PA 17543-2737. Proposed by Martin Richardson 1507. US-Literature, US-Playing Cards, US-Possessions, US-Scott Listed, US-Telegraphs.

OLSON, STEVEN 6867. Box 213, Sandpoint ID 83864. Proposed by Martin Richardson 1507. South America

SAVOY, CAPT KENNETH J 6864. 315 W Greenwood Ave, Aransas Pass TX 78336-2405. Proposed by Ron Leshner 1173. Canada-Telephone & Telegraph, US-Playing Cards, US-Stamps on Documents, US-Tobacco.

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2004 ARA election ballot

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All stamps are in used condition unless noted as mint.

1	First Issue Revenue Stamps R2c VF thin spot	160.00	67	Proprietary RB1ca imperforate block of four, VF usual creases, thin PHOTO	475.00
2	R3a black h/s, VF small thin PHOTO	900.00	68	RB28p horizontal strip of three, black MICROBE KILLER CO. h/s, F small faults	--
3	R14c black h/s, on back of a CDV of a lady in chair, F-VF	40.00	69	Stock Transfer RD207 F-VF adhesive stain on back, small thins PHOTO	925.00
4	R15c Bill of lading, Steamer Lewistown, Portland, Me. 1867. VF	--	70	Wines And Cordials RE107C usual filled staple holes, VF few nibbed perfs at left PHOTO	2,000.00
5	R15c tied by black h/s to a J. O. Seymour, Kennard & Hay, Stationers, Printers & Lithographers billhead. New York. 1869. F-VF	--	71	RE177 F-VF usual staining & staple holes, thin PH	500.00
6	R16TCS trial color proof, green on blue, VF tiny inclusion	140.00	72	Beer REA1 (1B) F creases, small faults PHOTO	600.00
7	R27c black h/s, Brooklyn Certificate of Tax Sale. 1864. VF	--	73	Fermented Fruit Juice REF3 F-VF	65.00
8	R33c tied by black h/s to a Mutual Benefit Life Ins. Co. scrip dividend. 1867. VF stamp is creased	--	74	REF3 F-VF crease, tiny tear	50.00
9	R33c bottom half of a horizontal bisect tied by ms. cancel on an Indiana Marriage Certificate. 1867. F-VF	--	75	REF9 F	65.00
10	R36c x 2, R58c tied by black h/s to an Albany and Susquehanna Railroad Co. payroll roster. 1865. VF	--	76	Playing Cards RF5 New York Surcharge (the Scott-listed variety), F PHOTO	600.00
11	R40a vertical pair, VF crease PHOTO	200.00	77	RF5 Telbax Co., Ind. surcharge, T.C./1918 inverted p/c, F-VF PHOTO	600.00
12	R44c blue h/s & embossed cancels, Union National Bank, Philadelphia stock certificate. 1866. ABN engraved, beautiful vignettes, VF	--	78	RF9 violet violet surcharge, two examples on a deck of The Military Fortune Tellers playing cards, F	9.75
13	R44c Crescent City Oil Co., Venango & Warren Co's., Pennsylvania, stock certificate. 1864. VF	--	79	Consular Service Fee RK28 tied to a notarized Receipt of Legatee, Milan, Italy. 1936. Italy revenues on back, F-VF	70.00+
14	R44c Ashburton Coal Co., Pennsylvania stock certificate. 1865. Green h/s cancel on stamp, train pulling coal cars. VF	--	80	Embossed Revenue Stamped Paper RM3 clear strike on a 1756 warrant, VF	200.00
15	R44c tied by black h/s to a Vermont Mutual Fire Ins. Co. policy, Shrewsbury, Rutland Co. 1863. VF	--	81	RM88 sharp strike on an 1800 promissory note, F-VF minor document flaws	275.00
16	R45a block of four, F-VF PHOTO	450.00	82	RM150 clear strike on a 1799 promissory note, fold affects stamp, VF	20.00
17	R46c blue h/s, Union Mutual Ins. Co. certificate of profits. New York. 1864. ABN Co. engraved, nice vignettes. F-VF	--	83	RM167 sharp strike on an 1800 promissory note, F-VF creases	75.00
18	R47a horizontal pair, light embossed cancel, F-VF	125.00	84	RM266b sharp strike on an 1801 Philadelphia promissory note, F-VF small flaws	50.00
19	R48a horizontal strip of four, F-VF light crease	100.00+	85	Revenue Stamped Paper RN-C21b Virginia, Nevada. Gould & Curry Silver Mining Co., Agency of the Bank of California, check. 1872. VF	65.00
20	R48c black h/s, on an Atlantic Mutual Insurance Co. certificate of profits. 1866. VF	--	86	Private Die Match Stamps RO10a ms. cancel, F-VF	100.00
21	R54a horizontal pair, VF tiny wrinkle	100.00	87	RO13a F small thin PHOTO	5,000.00
22	R60c R70c, R85c x 2, on a conveyance of Oglethorpe Mills, a steam saw mill in Savannah, Ga. Executed in Charleston, S.C. 1867. VF	--	88	RO43a F thin spot PHOTO	1,400.00
23	R65c R81c, R6c, R42c on Brown Brothers & Co. foreign bill of exchange payable in London. 1867. F-VF crease	--	89	RO45e F-VF few sealed tears, pulled perf PHOTO	900.00
24	R68c on a bill of sale of 3/32 of the brig M. Louise Miller. Boston. 1867. F-VF stamp is creased	--	90	RO46e F small thin PHOTO	650.00
25	R69a horizontal strip of three, VF light creases	87.50+	91	RO49id block of four, F-VF PHOTO	250.00+
26	R70a horizontal pair, F-VF	110.00	92	RO66u F PHOTO	300.00
27	R70c on Entry of Merchandise, Port of Buffalo, District of Buffalo Creek, N.Y. 1867. F-VF	--	93	RO79d VF thin PHOTO	225.00
28	R71a F-VF	175.00	94	RO106c F	175.00
29	R79a black h/s, F-VF PHOTO	1,200.00	95	RO113a F-VF	190.00
30	R80c horiz. pair, F-VF ink erosion affects right stamp PH	300.00	96	RO139b F couple small thins, pulled perf PHOTO	1,500.00
31	R81c HENRY CHAUNCEY Pacific Mail Steamship Lines blue h/s, two strikes reading up, Shellabear P-1P, F small tears	--	97	RO150a F PHOTO	900.00
32	R81c bisect, right half on a Guardian's Bond. Clay County, Ill. 1865. Date & initials in cancel match doc. F crease in stamp	--	98	RO165T1 red die proof on india, stamp size, F thin, UL corner faulty PHOTO	1,000.00
33	R82c ALASKA Pacific Mail Steamship Lines blue h/s, four partial strikes reading up, Shellabear P-1G, F light crease	--	99	RO182e F crease	190.00
34	R84cx 2, R60c on a building lease. Hartford, Ct. 1867. F-VF	--	100	Private Die Canned Fruit Proofs RP1TC1 stage 3, black trial color proof, india on card, 39x34 mm., VF appearance, card is thin PHOTO	375.00
35	R95a, R26c, large vellum indenture. Phila., Pa. 1863. VF	500.00+	101	Private Die Medicine Stamps RS29c F-VF	160.00
36	R97a F small thin at top PHOTO	2,000.00	102	RS31c F crease, few short perfs PHOTO	125.00
37	R97c F light crease PHOTO	175.00	103	RS34b F	125.00
38	R98a VF	140.00	104	RS39b F	35.00
39	R98a horizontal pair, VF PHOTO	400.00	105	RS42a F	150.00
40	R99c F thin spot PHOTO	1,800.00	106	RS43a F-VF	175.00
41	R100a F small thin & tiny tear at UR corner PHOTO	1,200.00	107	RS49c F-VF thin PHOTO	250.00
42	R100c F-VF	160.00	108	RS71c VF PHOTO	225.00
43	R102a F-VF appearance, cancel removed causing a bit of discoloration PHOTO	2,200.00	109	RS84a VF PHOTO	140.00
44	R102c F-VF few blunt perfs at top PHOTO	800.00	110	RS88b VF	22.50
45	Second Issue Revenue Stamps R103a inverted center, F-VF small sealed tear PHOTO	1,500.00	111	RS90u F-VF PHOTO	450.00
46	R109a inverted center, unused, F light crease, PF certificate PHOTO	2,000.00	112	RS90P3 vertical pair, VF thin	250.00
47	R112b sewing machine perfs, F thin spot, light crease	110.00	113	RS99c F-VF thin spot PHOTO	275.00
48	R118a repaired punch cancel, VF light crease PHOTO	900.00	114	RS99d F light creases PHOTO	1,250.00
49	R127a repaired punch cancel, F-VF PHOTO	950.00	115	RS100b F PHOTO	300.00
50	R128 & R125 horizontal pairs, R115, on a deed for property sold to the Columbus, Chicago & Indiana Railway. Chicago, Ill. 1872.	560.00+	116	RS106b F thin spot PHOTO	225.00
51	R145 RISING STAR Pacific Mail Steamship Lines blue h/s, three strikes reading up, Shellabear P-1T, F-VF small faults PHOTO	--	117	RS110c F	160.00
52	Third Issue Revenue Stamps R146 vertical strip of three, F light crease, extra row of perfs at left	135.00+	118	RS120d VF thin PHOTO	500.00
53	R150 F two tiny pinholes PHOTO	600.00	119	RS121id single, VF PHOTO	275.00
54	R15c, R104, R135, R151, R152 on about 100 various checks, drafts, etc., most with handstamp cancels, from the Institution for the Savings of Merchants Clerks	--	120	RS135b 4c red, F PHOTO	275.00
55	Documentary R162 R163p, tied by green handstamp to a Preferred Accident Insurance Co. receipt. New York. 1900. F-VF small mounting flaws	--	121	RS136b 4c green, F PHOTO	275.00
56	R180 F-VF crease, thin spot PHOTO	800.00	122	RS144d mint, VF small thins PHOTO	550.00
57	R189 cut cancel, F-VF	92.50	123	RS163a F small faults PHOTO	1,500.00
58	R191a unused, VF repaired at top	75.00	124	RS165a ms. cancel, F PHOTO	600.00
59	R222 R236, R240a, R244, R245 x 2, tied by violet h/s to a Henry Keidel & Co. stock certificate. 1921. F-VF	--	125	RS174c F-VF	190.00
60	R286 cut cancel, VF crease PHOTO	400.00	126	RS174b F	110.00
61	R460 VF	125.00	127	RS181d F-VF	125.00
62	R535 VF	140.00	128	RS196c mint, F-VF	15.00
63	R721 F PHOTO	900.00	129	RS199b mint, VF tiny thin spot, PF certificate PHOTO	3,000.00
64	R724 exhausted booklet, covers with ten panes of stubs, VF	--	130	RS215d VF crease	110.00
65	R725 exhausted booklet, covers with ten panes of stubs, VF	--	131	RS219d F	87.50
66	R727 exhausted booklet, covers with ten panes of stubs, VF	--	132	RS237b F-VF thin spots PHOTO	225.00
			133	RS260b F	175.00
			134	RS277a VF thin	100.00
			135	RS288p block of four, unused, F-VF	60.00
			136	RS289p unused, F-VF	20.00
			137	RS290-94p blocks of four, complete set, mint, F-VF	41.00
			138	RS315 F	105.00
			139	Private Die Perfume Stamps RT2hd F thin	110.00
			140	RT16c F PHOTO	300.00
			141	Private Die Playing Cards Stamps RU7d F-VF crease	85.00
			142	RU10a F	80.00
			143	RU14b F-VF	5.00
			144	RU14d F-VF	4.50
			145	Facsimile Labels 183M1P3 plate proof, VF	--
			146	183M1TC3 trial color plate proof in black, VF	--
147	Motor Vehicle Use Tax RV14 mint, XF	27.50			
148	RV15 mint, XF	27.50			
149	RV22 mint, VF	70.00			
150	RV33 mint, VF	52.50			
151	RV37 mint, VF	35.00			
152	RV38 mint, VF	35.00			
153	RV44 mint, VF	52.50			
154	Firearms Transfer Tax RY1 mint, F-VF PHOTO	350.00			
155	RY8 F-VF	75.00			
156	Oleomargarine FE88 VF light creases	15.00			
157	Cigarettes cancels, mounted collection of over 1,500 stamps, F-VF usual faults	--			
158	Cigars TC266 perfin, VF rejoined tear	10.00			
159	TC456a perfin, F-VF PHOTO	17.50			
160	TC659a mint, F-VF PHOTO	10.00			
161	Small Cigars TD80a mint, VF PHOTO	7.50			
162	TD101a mint, VF PHOTO	7.50			
163	Snuff TE66 VF couple tiny faults	20.00			
164	TE394a F-VF PHOTO	16.50			
165	TE481 mint, F-VF PHOTO	20.00			
166	TE482 mint, VF PHOTO	25.00			
167	TE765a VF	1.50			
168	Tobacco TF9 F cut cancel PHOTO	30.00			
169	TF10 VF small sealed tear PHOTO	17.50			
170	TF415 mint, VF PHOTO	17.50			
171	TF441 mint, VF PHOTO	7.50			
172	TF464 mint, XF PHOTO	16.00			
173	TF491 mint, VF PHOTO	20.00			
174	Paper Tobacco Wrappers PW6-3 F-VF corner thin, small faults	40.00			
175	PW7-2 F-VF small faults	40.00			
176	PW7-3 F-VF small faults	40.00			
177	PW8-1 F-VF thin, usual creases, margin faults	40.00			
178	PW6A-2 VF	40.00			
179	License For Sugar Producer, issued 1896, Fine, toned, rejoined along folds with archival tape	--			
180	Hydrometer Labels 1936 used in the hydrometer, VF	--			
181	1945 used in the hydrometer, VF	--			
182	Geo. S. Boutwell vignette die proof, Bureau of Engraving & Printing, india paper die sunk on 150x200 mm card, VF	--			
183	Custom House, Collector's Office Drawback Certificate, Domestic Manufactures, Act of Aug. 5, 1861. VF	--			
184	College Stamps Business College, 2c blue, on Merchants Bank check, Winchester, Va., 1900. F-VF stamp has margin faults	--			
185	Telegraph Stamps 16T44b mint, XF	40.00			
186	Honey Industry Council of America, Dealers' Stamp, set of five values, brown & red, each with blue SPECIMEN overprint and security overprint	--			
187	as above, Producers' Dealer's Stamp, set of five values, blue & red, each with blue SPECIMEN overprint	--			
188	KENTUCKY Trout Stamps 2 mint, VF	25.00			
189	3 mint, VF	25.00			
190	MICHIGAN Bear Stamps 2 mint, F-VF PHOTO	85.00			
191	NEW YORK Bowhunting Stamps 2 mint, VF	40.00			
192	3 mint, VF	35.00			
193	NORTH CAROLINA Common Fee Hunting & Fishing Stamps 22-42 mint, VF	147.00			
194	NORTH DAKOTA Non-Resident Waterfowl Stamps A2 se-tenant pair with Small Game stamp (#20), mint, VF	640.00			
195	SOUTH CAROLINA Soft Drinks License Tax Crown Certificate, original, duplicate & triplicate, each with SPECIMEN A.B.N.Co. perfin, VF crease from	--			
196	PUERTO RICO Rectified Spirits RE36 mint, VF	67.50			
197	Chewing Tobacco 20c, 4 ounces, red, black & green, mint, VF	--			
198	DANISH WEST INDIES Documentary R2 sheet of twenty-five, mint, F-VF	--			
199	R3 sheet of twenty-five, mint, VF	--			
200	R4 sheet of twenty-five, mint, solgt fra Rigsarkivet	--			
201	1971 h/s in top margin, F-VF	--			
202	R6 sheet of twenty-five, mint, F-VF	--			
203	St. Croix Provisional Tobacco 1R3J mint, VF crease	--			
204	CANADA Supreme Court FSC21 punch cancel, on Supreme Court of Canada Preamble for Inscription document. 1956. VF	--			
205	Tobacco P-189P plate proof, india on card, VF PHOTO	--			
206	Newfoundland Customs Duty NFCL1a mint, VF crease	150.00			
207	Imported Tobacco NT-201CP h/s CANCELLED, VF	--			
208	NT-204CP h/s CANCELLED, VF	--			
209	Quebec Prohibition QP7 F-VF small faults	85.00			
210	Saskatchewan Law Stamps SL8 F-VF thin	200.00			
211	GREAT BRITAIN Patent 4 tied on a Patent for Furnaces for Smelting Iron. 1863. Fourteen pages plus specifications, VF	--			
212	Playing Cards Wrappers W68 c.1955 blue John Waddington Playing Cards Duty Paid wrapper, F-VF small faults	--			
213	W70 c.1955 blue patience Playing Cards Duty Paid wrapper on full deck of cards, F-VF small faults	--			
214	W78 c.1955 black Imported Playing Cards Duty Paid wrapper, F-VF small faults	--			
215	Impressed Duty Stamps Penny stamp on a Canadian Collieries (Dunsmuir) Ltd. Scrip Certificate. 1910. VF	--			
216	lot of 39 receipts or notes with impressed stamps, F-VF some faults	--			
217	CAPE OF GOOD HOPE Patent & Proprietary 12 mint, F-VF 5.00	--			
218	KENYA Graduated Personal Tax sixteen different, unlisted in Barefoot, mint, VF	--			
219	KUWAIT Revenue 20-21 hologram self-adhesive stamps, on document. VF	15.00			
220	NEW ZEALAND Airport Departure Fee Christchurch International Airport 20.00. Self-adhesive, on small piece. VF	--			
221	Honey Seals 2 VF corner crease	17.50			
222	8 BSM, mint, VF	110.00			
223	Honey Pot Lids 1/2 d green, handstamped ADDITIONAL SEALS LEVY PAID N.Z. HONEY MARKETING AUTHORITY, VF	--			
224	2 d red, VF	--			
225	ST. KITTS NEVIS Revenue 4 mint, F-VF	17.50			
226	TANZANIA Airport Departure Fee 8 used on small piece, VF 5.00	--			
227	BHUTAN Airport Departure Fee Nu. 300/- black on white, staple holes, F	--			
228	CAMEROUN Airport Departure Fee 500 F brown, tied on small piece, VF	--			
229	CUBA Beer, Liquor, Tobacco, Matches, etc., 31 different, each with SPECIMEN overprint and security punch, VF	--			
230	GERMANY Prussia Stempelmarken lot of 25 different, 1911-20 issue complete to 400M, all mint, F-VF except for two used	--			
231	ETHIOPIA Documentary 10c to 10 Eth. D., set of ten, mint, VF	--			
232	Liquor Tax, twenty-nine different, mint, VF	--			
233	NETHERLANDS INDIES Japanese Occupation, Documentary .15 red & black on document, F-VF	--			
234	NYASSA Imposto Do Sello 10R-500R, ten different, mint or unused, VF	--			
235	PHILIPPINES Revolutionary Issues of Aguinaldo Papel Sellado, eight different values, 25c to 20P, complete documents, unused, F-VF	--			

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Mexico Revenues. Will start a Mexico Revenue Newsletter free and those interested please send name and address. Am interested in trading, buying, selling. Bob Bergstrom, 1711 Driving Park Road, Wheaton, IL USA e-mail: <bobanne@sbcglobal.net>. *1773*

Wanted...Texas snuff stamps on or off cover; surcharged or overprinted; will buy or trade... Jerry Lurie, Box 5593, Concord CA 94524-0593 or email <calrev1@yahoo.com>. *1774*

Send \$65.00 to R.Sutantio, 1474 Presidential Dr, Columbus OH 43212 and get 150 Diff Tobacco tapes & stamps 1960-2004 or 125 Diff Revenues 1946-2004 of Indonesia by Registered Airmail, sent by ARA # 4219, A. Soesantio. *1775*

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. *1776*

Wanted: Kinderpost (toy postage)/German Nazi era recycling stamps; written information on both subjects. Berlin post-WWII ration stamps. Scott A. McClug, 8381-H Montgomery Run Road, Ellicott City MD 21043. *1777*

"Grandfather's Collection." 150 old worldwide revenues \$49; 120 old fantasy/cinderella stamps \$49. Very old Scandanavian revenue collection in stockbook \$350. High Value! Victor Schwes, 10519 Casanes Avenue, Downey CA 90241. *1778*

M&M pairs for sale or swap: RS87b horiz th cr \$4; RS119d vert faults \$15; RS204b horiz \$15; RS220a vert \$5; RS277d horiz faults \$6; RS290p horiz OG \$5; RT18d vert OG \$15. I am always looking for M&M multiples needed for my exhibit. What have you? Paul Weidhaas, 12101 Alembic Road, Leonardville KS 66449. *1779*

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United States Postal Service Statement of Ownership, Management, and Circulation	
1. Publication Title THE AMERICAN REVENUER	2. Publication Number 0163-1608
3. Filing Date 29 SEP 04	4. Issue Frequency BIMONTHLY
5. Number of Issues Published Annually SIX	6. Annual Subscription Price \$21.00
7. Complete Mailing Address of Known Office of Publication (Street, city, county, state, and ZIP+4) P.O. BOX 56 (304 FIRST AVE NW) ROCKFORD, IA 50468-0056	
8. Complete Mailing Address of Headquarters or General Business Office of Publisher (Not printer) AMERICAN REVENUE ASSOCIATION, GEORGETTE P CORNIO, SECRETARY 12803 WINDBROOK DR, CHANTON, MD 20735	
9. Full Names and Complete Mailing Addresses of Publisher, Editor, and Managing Editor (Do not leave blank) Publisher (Name and complete mailing address): N/A Editor (Name and complete mailing address): KENNETH TRETTIN P.O. BOX 56, ROCKFORD, IA 50468-0056 Managing Editor (Name and complete mailing address): N/A	
10. Owner (Do not leave blank. If the publication is owned by a corporation, give the name and address of the corporation immediately followed by the names and addresses of all stockholders owning or holding 1 percent or more of the total amount of stock. If not owned by a corporation, give the names and addresses of the individual owners. If owned by a partnership or other unincorporated firm, give its name and address as well as those of each individual owner. If the publication is published by a nonprofit organization, give its name and address.) Full Name: THE AMERICAN REVENUE ASSOCIATION Complete Mailing Address: GEORGETTE P CORNIO, SECRETARY 12803 WINDBROOK DR CHANTON, MD 20735	
11. Known Bondholders, Mortgagees, and Other Security Holders Owning or Holding 1 Percent or More of Total Amount of Bonds, Mortgages, or Other Securities. If none, check box. <input checked="" type="checkbox"/> None Full Name: _____ Complete Mailing Address: _____	
12. Tax Status (For completion by nonprofit organizations authorized to mail at nonprofit rates). (Check one.) The purpose, function, and nonprofit status of this organization and the exempt status for federal income tax purposes: <input type="checkbox"/> has not changed During Preceding 12 Months <input type="checkbox"/> has changed During Preceding 12 Months (Publisher must submit explanation of change with this statement)	

13. Publication Title THE AMERICAN REVENUER		14. Issue Date for Circulation Data Below JULY-AUGUST 2004	
15. Extent and Nature of Circulation		Average No. Copies Each Issue During Preceding 12 Months	No. Copies of Single Issue Published Nearest to Filing Date
a. Total Number of Copies (Net press run)		1550	1600
b. Paid and/or Requested Circulation			
(1) Paid (Requested Outside-County Mail, Subscriptions Stated on Form 3541 (include advertiser's proof and exchange copies))		1070	1088
(2) Paid in-County Subscriptions Stated on Form 3541 (include advertiser's proof and exchange copies)		0	0
(3) Sales Through Dealers and Carriers, Street Vendors, Counter Sales, and Other Non-USPS Paid Distribution		0	0
(4) Other Classes Mailed Through the USPS		15	13
c. Total Paid and/or Requested Circulation (Sum of 15b (1), (2), (3), and (4))		1070	1101
d. Free Distribution by Mail (Samples, complimentary, any, and other types)		0	0
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g. Total Distribution (Sum of 15c and 15f)		1109	1151
h. Copies not Distributed		441	449
i. Total (Sum of 15g and 15h)		1550	1600
j. Percent Paid and/or Requested Circulation (15c divided by 15g times 100)		98.4	95.7
16. Publication of Statement of Ownership <input checked="" type="checkbox"/> Publication required. Will be printed in the NOV-DEC 2004 issue of this publication. <input type="checkbox"/> Publication not required.			
17. Signature and Title of Editor, Publisher, Business Manager, or Owner Georgette P. Cornio, Editor 29 SEP 04			
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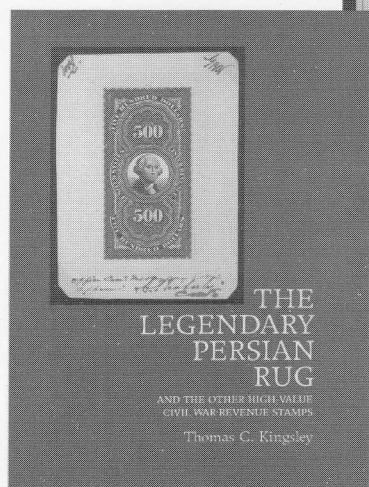
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We're America's foremost dealer in United States Revenue Stamps & Revenue Stamped Paper...and have been working closely with the members of the American Revenue Association for over two decades. Whatever your needs, turn first to us. The best way to find out about us is to visit our website.

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