

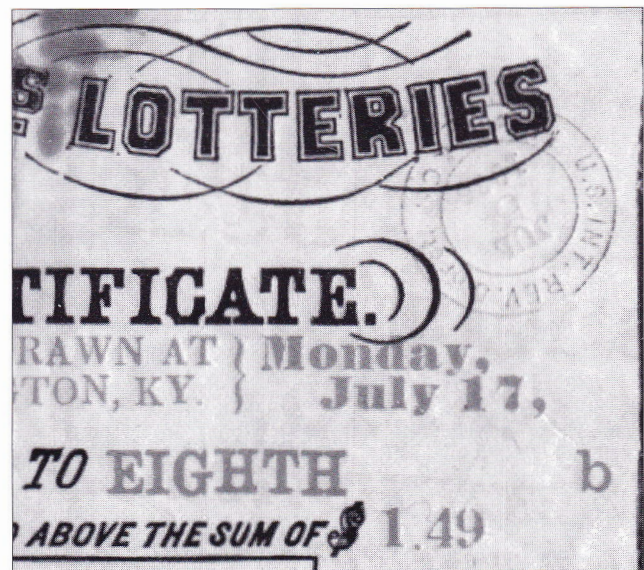


The American Revenuer

IN THIS ISSUE:

AT&T stamps and those of other US firms	28
1865 lottery ticket showing the 5 per cent tax paid	31
Owner of Automobile for Hire	32
The use of Prescription Forms for Medicinal Liquor	35
Dropped for Non-Payment of Dues list	40

Is the faint circular handstamp in the upper corner of this lottery ticket the “stamp” required by law? More, inside, page 31.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MARCH-APRIL 2005

Volume 59, Number 2
Whole Number 552



RARESTAMPEXCHANGE.COM

Getting Results...

Log onto the website.

On the home page, click on "Sign Up"

Fill in all the registration information carefully.
(Make sure all information matches your credit card billing information.)
Membership is \$25 initially and once you purchase an item from the site your following year's membership will be waived.

Your email address will become your user name.

Select a password with 6-8 characters.

You will be emailed upon approval.

After approval...buy/sell, set-up a wantlist, and browse through the "Top 500 Rarities".

A Division of Michael E. Aldrich, Inc.

Not on the internet,
call to join & receive
the catalog of all
RareStampExchange
items that are
available.
Toll free:
888-278-6313



Sold 2/8/05
U.S. RS203b
\$1,150.00



Sold 2/21/05
U.S. TS1
\$1,500.00



Sold 2/03/05
U.S. PR95
\$1,400.00



Sold 2/2/05
U.S. PR71
\$450.00



Sold 2/11/05
Great Britain 74
\$1,000.00



Sold 3/10/05
Hawaii 11
\$200.00



Sold 2/04/05 U.S. 3260(var) \$15,000.00

Let Us Help You With Your Special Collection

U.S. Revenues

- Revenue Proofs • Revenue Essays
- Reds & Greens • Wines
- Taxpays • Telegraphs
- State Revenues • Cinderellas
- Match & Medicine

Want Lists Filled Promptly

Send for Our Current
Net Price Sale!

We are serious BUYERS of the above
as well as Foreign Revenues!

GOLDEN PHILATELICS

Jack & Myrna Golden, ARA

P.O. Box 484

Cedarhurst, New York 11516

Phone (516) 791-1804

FAX (516) 791-7846

Civil War Era Occupational Licenses

1863-1873

A history and catalog by John Alan Hicks

This is the first complete study of this interesting aspect of fiscal philately. Until now, collectors had to be satisfied with sporadic articles in the philatelic press and incomplete research from government records in order to obtain information about Civil War era occupational licenses. Here, in one volume, is all the information about them that is available.

Presented in 220 pages with 107 illustrations, 11 in color, this is a catalog of all known types and varieties, the legislation that created them and the history of their use. Also included, is a list of all licenses known to exist at this time. Tables show the amount of revenue generated by the licenses and descriptions of all occupations and businesses subject to this special tax. With extensive references and bibliography, this work is scholarly and authoritative, yet easy to use. It should be the fiscal stamp collectors dependable reference for many years to come.

Price \$95.00, plus \$5.00 shipping.

New Jersey residents add 6% sales tax.

Order from: John Alan Hicks
2 South Hill Court, Morristown, NJ 07960

Worldwide Revenues

Stamps, Documents, Collections
Want Lists Solicited

W. G. KREMPER

Box 693, Bartow, FL 33831

863-533-9422 (evenings) • Fax 863-534-3334
wgkremper@msn.com

WORLD-WIDE REVENUES

Send for latest price list

William T. McDonald

Box 1287

Coupeville, WA 98239-1287

ARA

mcdonald@whidbey.net

APS

Visit us on the Web!

We Specialize In:

Revenues

US Postage

US Back of Book

Postal Stationery

www.McGuireStamps.com

Now Accepting: Mastercard, Visa, American Express and PayPal payments!

THE DUCK STAMP STORY

by Bob Dumaine and Eric Jay Dolin

APS Gold Medal winner in
Literature Competition.

208 pages, hundreds of color illustrations.

Hardcover \$39.95

Softcover \$23.95

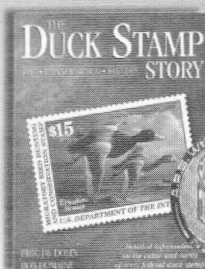
(Please add *6 shipping, *9 foreign.)

We accept Visa, MasterCard, Discover, Amex.

shduck.com • 1-800-231-5926

Sam Houston Duck Co.

P.O. Box 820087, Houston, TX 77282



Bob Dumaine will be
happy to personalize
your book!

Back issues of

The American Revenuer

Back copies of most issues of *The American Revenuer* since 1977 (some earlier) are available for \$2.00 each plus shipping*. Contact:

Editor, The American Revenuer

Rockford, IA 50468-0056

*\$3 for 1 issue, \$2 for 2 issues, \$1 for 3 issues; 4 or more issues postpaid.

Gordon Brooks Quality Worldwide Revenues

Specializing in Canada, China
France & Colonies, Portugal & Colonies, etc.

Phone: 514-722-3077

P.O. Box 396, Station N.D.G.

Montreal, Quebec

E-mail: mtmstamps@bellnet.ca

Canada H4A 3P7

AUCTIONS WITH A DIFFERENCE

Revenues, Documents, Covers

◆ Write for next catalog ◆

H.J.W. Daugherty

P.O. Box 1146A, Eastham, Mass., 02642

ADSA ARA APS

Why Stamp Insurance With Us?

ARA members now have the advantage of being able to insure your valuable collections with the most experienced philatelic insurance provider in the world. **Collectibles Insurance Agency** has been selected as your official insurance provider because of our unblemished record of outstanding service and claims handling. But there's much more to it than that...

• **Personal Help With All Of Your Collectible Insurance Needs.** Have your collectibles risks personally analyzed by a true professional. Weekdays—even at night and on weekends—you can always reach **Dan Walker** with your collection insurance questions and problems. Discuss *anything*—locks, alarms, loss claims, the nature of your collection. **Collectibles Insurance Agency** has 32 years of dealing with collectors and their insurance needs. Best of all, our owner is here to help you 365 days of the year!

• **Consistent Claims Settlement.** If you've ever had a loss you know the importance of maintaining your stamp insurance with **CIA**. Our Claims Representative has settled our collector insurance claims since 1982. This kind of consistent, year-to-year claims handling is vital to you. The single most important factor in your stamp insurance is the fairness and expediency of how claims are handled when you experience a loss.

Special Note: We're also the official insurance provider for:
American First Day Cover Society
American Topical Association



Whether your collection contains some of the revenue world's great rarities or the most common issues, it deserves the fine, inexpensive protection we can provide.

It's easy!

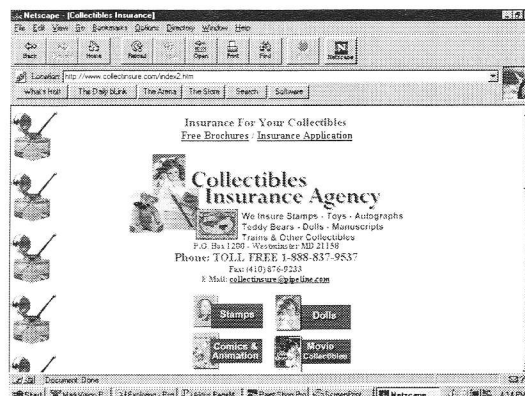
Protect your collection with our inexpensive, easy-to-obtain insurance. Questions? Here you will always be able to talk to another stamp collector. Call, write, e-mail or fax us today—Or call us Toll Free today at 1-888-837-9537.

New!

NEW COVERAGES OFFERED! Yes, we now offer you full burglary and theft coverage plus full exhibition and travel coverage. Also unattended auto up to \$60,000 or to the extent of your exhibition and travel coverage, whichever is greater. Just three more reasons you should keep your stamp insurance right where it is. (Also: Do not let others mislead you. CIA's insurance carrier is authorized in all 50 states.) These new coverages are only part of our new ability to be much more competitive than ever before. Watch for additional coming news about the unique CIA insurance services.



For the serious revenue collector, absolutely no philatelic insurance provider matches our 32-year record of service to our hobby. Not only is your stamp collection insurance perfectly safe with us—but our coverages and rates are 100% competitive.



THE CIA INTERNET WEBSITE. Our complete range of services, including insurance applications, appear at our colorful site on the World Wide Web.

Collectibles Insurance Agency



Official insurance provider for the American Revenue Association

P.O. Box 1200 • Westminster MD 21158
 Phone TOLL FREE: 1-888-837-9537
 Fax: (410) 876-9233
 E-Mail: collectinsure@pipeline.com
 Website: www.collectinsure.com

The American Revenue Association

Meeting the needs of the fiscal philatelist for over 50 years

Board of Directors:

President: Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 610-926-6200; e-mail: <eric@revenueer.com>.

Vice President: Eric J. Scott, 614 Massachusetts Ave., Indianapolis, IN 46204.

Representatives: Elected 2000 — Scott Troutman, Kenneth Trettin and Steve Wittig. Elected 2002—Donald Green, Paul Nelson and Martin Richardson.

Appointive Officers:

Secretary: Georgette P. Cornio, 12803 Windbrook Dr., Clinton MD 20735.

Treasurer: David Wenzelman, Box 598, Richton Park, IL 60471; e-mail: <Dbwenzelmn@aol.com>.

Attorney: William Smiley, Box 361, Portage, WI 53901

Librarian: Jeff Hofius, Box 102, Fowler, OH 44418.

Auction Manager: Martin Richardson, Box 1574, Dayton, OH 45401. Phone 937-236-4058; e-mail: <MartinR362@aol.com>.

Sales Circuit Manager—US: Paul Weidhaas, Box 147, Leonardville KS 66449; e-mail: <paulweidhaas@kansas.net>.

Sales Circuit Manager—Foreign: T. G. Rehkop, Box 1013, Fenton, MO 63026.

Awards Chairman: Edward Tricomi, 39-39 57th Street, Woodside, NY 11377.

Representatives in other countries:

Belgium: Emile Van den Panhuyzen, Avenue des Lauriers Cerises 14, 1950 Kraainem, Belgium

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

Costa Rica: Rafael Pinto, San Jose, Costa Rica
<rafapinto@hotmail.com>

Germany: Martin Erler, D-82055 Icking, Irschenhauser Str. 5, Germany

India: A. M. Mollah, E-302, Gaurav Galaxy, Mira Road (East), Maharashtra, Dist. Thane 401 107, India

Italy: Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the

THE AMERICAN REVENUER

The Journal of International Fiscal Philately

Volume 59, Number 2, Whole Number 552

March-April 2005

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 Revenueer in the subject line.

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


Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for the May-June 2005 issue: May 1, 2005.

In this issue:

AT&T stamps and those of other U.S. firms	28
<i>Steve Hiscocks</i>	
What is it: special horticulture 1902 stamp?	30
<i>Scott Troutman</i>	
1865 lottery ticket showing the 5 per cent tax paid	31
<i>Terence Hines and John Alan Hicks</i>	
Owner of Automobile for Hire	32
<i>Edward Miles and Scott Troutman</i>	
The use of Prescription Forms for Medicinal Liquor, ..	35
October 1932 to November 1933:	
A law-abiding physician	
<i>Ronald E. Leshner</i>	
Cal-Rev's end-of-the-year and future meetings	37
<i>Joe Ross</i>	
President's Letter	38
<i>Eric Jackson, ARA President</i>	
Secretary's Report	39
<i>Georgette Cornio, ARA Secretary</i>	
Prices realized for ARA Auction No. 76	41
<i>ARA Auction Manager</i>	
ARA auction number 77	44
<i>ARA Auction Manager</i>	
British Post Office savings stamp	44
<i>Terence Hines</i>	

Members take note:

A list of members being dropped for non-payment of dues for 2005 appears on page 40. This is the last issue those members will receive unless dues are paid by May 1. Please check to make sure your name is not listed there. If your friend's name appears on this list, please urge them to remit their dues to the Secretary.

Printed in U.S.A. on Evergreen Matte  (50% Recycled, 15% Post-consumer Waste) with Soy based ink.

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 2005 by The American Revenue Association. **POSTMASTER:** Send change of addresses to: The American Revenueer, ARA Secretary, 12803 Windbrook Dr., Clinton MD 20735.

AT&T stamps and those of other U.S. firms



Figures 1, 2 and 3. AT&T stamps of the first two types discussed in the text.

by Steve Hiscocks

Some members, those interested in the telegraph and telephone stamps of countries other than the United States, may be familiar with my catalogue of these stamps, *Telegraph and Telephone Stamps of the World*, published back in 1982 when the world was young. I have recently been reporting the information which collectors have given me over the last 22 years. The hope is, of course, that this will galvanise collectors into sending me yet more so that we can asymptotically approach perfection. Unfortunately, not many people collect U.S. telegraph stamps and even fewer U.S. telephone stamps outside North America so feedback has been zero.

The major U.S. telegraph company stamps are well known and I have nothing to add to my listing. What I think of as the non-Scott companies are less well known but, sadly, I have found few of those over the past 20 years. We can add 1914 to the Tropical Radio Telegraph Co. list but whether this means that all the dates between then and the 1926 stamps I listed exist and in both values I do not know. I am working on a more complete list of the types of controls found on Western Union franks and stamps and, I hope, subject of course to the editor's agreement, to present a paper on those in the next issue.

Telephone stamps are a different matter. Here my listing was very sparse. They are very difficult to investigate from the United Kingdom because they seem to have little, if any, commercial value and, therefore, hardly ever turn up in auctions, even eBay. I have not been able to discover of any serious work on these in the United States.

I have, however, acquired a few AT&T stamps since 1983 which has brought both some clarity and further confusion. My first

issue (Figure 1) is not exactly like any of my illustrations in the book. They are red with dates ("EXPIRES / JAN. 31st / 1896," or whatever) in black on the reverse. I have seen only 5¢ values and only for 1896, 1897, 1900, 1901 and 1902. I presume that 1898 and 1899 also exist.

The second type (Figures 2 and 3) were again red but on yellow paper for 5¢ values and white paper for 25¢ values and with essentially the same expiry dates on the reverse. My earliest is for 1902 so the two types seem to have overlapped for at least a year. Mine then continue to 1907 and there is then a large gap to 1925. I imagine that they continued from 1907 to 1925 but have no proof.

The third type were of the same design but were a somewhat variable light bluish green on white for the 5¢ values and a darker shade on greenish blue tinted paper for the 25¢ values. My earliest is for 1923 and my latest for 1946 with enough in between to convince me that the series is almost certainly continuous. In 1940 the expiry dates moved from January 31 to December 31.



Figures 4 and 5. AT&T stamps of the fourth fifth type as discussed in the text.

The fourth and, I think, last type were as (Figure 4 and 5) and were blue on white for the 5¢ and a slightly darker blue on bluish paper for the 25¢. My first of these is for 1945 and my last for 1949. So in every case the new series seems to overlap the earlier series by at least a year and I would be very interested in an explanation for this curious practice which was maintained over 50 years. Virtually all I have seen are uncanceled but my pair for 1941 (with the same control so probably from the same booklet) bear a red

hand-stamp with the word “AUDITED” but no obvious sign of ever having been stuck to anything.



Figure 6. An AT&T stamps of larger design. How does this fit into the pattern of stamps from this company?

In addition to what I think of as the main stream AT&T stamps, I also have two much larger stamps of similar design (Figure 6). The one illustrated is green with a red control and bears on the back an expiry date of “Nov. 30 / 1905” and the other one, of the same size and design but badly printed, is blue, with a blue control, and expired on “Sep. 30 / 1907.” How these fit into the pattern I have no idea and, as always, information would be welcome.

My listing, as it stands at present, is shown in Table I. I have marked with a # those I have or have seen. If any reader is able to confirm the existence of other dates or contribute further information, please let me know at <SteveHiscocks@aol.com>. I also have a few duplicates should anyone wish to exchange.

Returning to my catalogue a few other odd stamps have come my way and include:

Unknown. A curious Bell-type stamp (Figure 7) bearing the number 5 and the words “COMBINATION COUPON” with no company name or date on the reverse, just the number 8. Blue on white with a red printed control.

Bell Telephone Company of Buffalo—

Table I

AT&T stamps that have been observed and what may exist

Type 1	Type 2		Type 3		Type 4	
<i>5c only</i>	<i>5c red</i>	<i>25c red</i>	<i>5c green</i>	<i>25c green</i>	<i>5c blue</i>	<i>25c blue</i>
1896 *	1902	1902 *	1923 *	1923	1945 *	1945
1897 *	1903 *	1903	1924	1924	1946 *	1946
1898	1904 *	1904	1925	1925	1947 *	1947 *
1899	1905 *	1905 *	1926	1926	1948	1948
1900 *	1906 *	1906 *	1927	1927	1949 *	1949 *
1901 *	1907 *	1907 *	1928 *	1928 *	1950	1950
1902 *	1908	1908	1929	1929	1951	1951
	1909	1909	1930	1930	1952	1952
	1910	1910	1931	1931	1953	1953
	1911	1911	1932 *	1932 *	1954	1954
	1912	1912	1933	1933	1955	1955
	1913	1913	1934	1934	1956	1956
	1914	1914	1935	1935	1957	1957
	1915	1915	1936	1936	1958	1958
	1916	1916	1937 *	1937	1959	1959
	1917	1917	1938 *	1938 *		
	1918	1918	1939 *	1939		
	1919	1919	1940 *	1940		
	1920	1920	1941 *	1941 *		
	1921	1921	1942 *	1942 *		
	1922	1922	1943 *	1943 *		
	1923	1923	1944 *	1944 *		
	1924	1924	1945 *	1945 *		
	1925 *	1925 *	1946 *	1946 *		
	1926?	1926?	1947?	1947?		

*=stamps that have been observed by the author

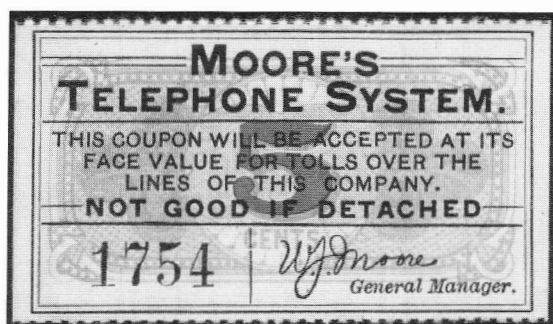


Figures 7, 8 and 9. Seven is of an unknown Bell-type; the Bell Telephone Company of Buffalo; and from the Southern New England Telephone Company.

as that shown in my catalogue but 1902 (Figure 8).

Southern New England Telephone Company. The small type as my second illustration on page 359 exists in both brown and green and perforated rather than rou-

Figure 10.
Moore's
Telephone
System used a
large stamp.



letted although with no dates (Figure 9).

Moore's Telephone System. I have two massive stamps, the 5¢, black and green with a red value (Figure 10) and the 10¢, black and pink with a red value. They are on very thick paper or light card with no dates but with adhesive on the backs.

The New York and Pennsylvania Telephone and Telegraph Co. A single 5¢ message coupon, dark blue on white, for 1902 (Figure 11).

Cent. N.Y. Tel. and Tel. Co. Two stamps, 5¢ and 10¢, black on white and yellow (Fig-

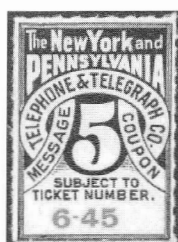
ure 12) respectively, date 1903 and control in red.

New England Telephone and Telegraph Company. Type II, page 349 (Figure 13). Those I have seen have been 5¢ red, 10¢ blue and 25¢ green with dates from 1928 to 1938.

Mystery Frank. The curious mystery frank illustrated at the bottom of page 360 (Figure 14) remains a mystery.



Figure 14. The "Mystery Frank" from the Telegraph and Telephone frank catalog.



Figures 11, 12 and 13. Stamps from the New York and Pennsylvania Telephone and Telegraph Co., The Cent. N.Y. Tel. and Tel. Co., and The New England Telephone and Telegraph Company.

What is it: special horticulture 1902 stamp?



The stamp as viewed normally on the left and the cancellation enhanced on the right.

Scott Troutman, ARA

The picture attached is of an item Tim McRee sent to see if I could identify. I can't. It seems to be perforated 11 x 12, but these perforationss are almost like they were made with a sewing machine. The only wording is SPECIAL / HORTICULTURE / SERIES 1902. It looks like it has a postmark on cancel on the left side, but the only wording I can make out is a PM and maybe a date 1908. It is not engraved. Can any reader identify this stamp?

1865 lottery ticket showing the 5 per cent tax paid

by Terence Hines, ARA, and John Alan Hicks, ARA

LIBRARY ASSOCIATION COS. OF KENTUCKY.
MANAGERS' PACKAGE CERTIFICATE.
 LIBRARY Ex. Class **157** { TO BE DRAWN AT } Monday, July 17,
 COVINGTON, KY. }

This Certificate ENTITLES THE HOLDER TO EIGHTH
OF SUCH PRIZES AS MAY BE DRAWN TO ITS NUMBERS OVER AND ABOVE THE SUM OF \$1.49

Package No. 2332.

1 30 53	6 35 57	11 40 63	16 45 65	21 50 76
2 31 54	7 36 58	12 41 67	17 46 68	22 51 74
3 32 55	8 37 60	13 42 71	18 47 73	23 52 75
4 33 56	9 38 61	14 43 64	19 48 78	24 53 70
5 34 59	10 39 62	15 44 66	20 49 77	25 54 72

PRIZES PAYABLE FORTY DAYS after the DRAWING, AND SUBJECT TO THE USUAL DEDUCTION OF 15 PER CENT.

FOR SPECIFICATION OF PRIZES SEE MANAGERS' OFFICIAL SCHEME

Francis Ellis H. Managers
 COVINGTON, KY.

Since at least the Revenue Act of March 3, 1863, lottery tickets were subject to a federal tax. Under that Act (Sec. 2), lottery tickets with a price of up to \$1 were subject to a 50 cent "stamp duty." Any ticket costing more than \$1 was subject to a tax of 50 cents per dollar or fraction. The section specified that an "adhesive stamp or stamps" must be affixed to the ticket.

The method of paying the tax was changed by the Act of June 30, 1864, Section 111. Under this Act, the tax rate was changed to 5 percent of "the gross amount of the receipts" of lottery sales. The tax was paid monthly. Section 112 of the Act further required that "each lottery ticket, or certificate supplementary thereto, shall be legibly stamped at the time of sale with the name of the vendor and the date of such sale." If there was no such stamp, the vendor was subject to a \$50 fine.

We show here a lottery ticket taxed as required under the Act of June 30, 1864. This ticket is from the Library Association Cos.

Lotteries of Kentucky. It is dated Monday, July 17. While no year date appears in the inscription, July 17 was a Monday in 1865. The ticket bears two revenue-related markings. Most obvious is the printed oval "INTERNAL / U.S. / REVENUE" at the upper left. This appears to have been printed with the rest of the ticket. There is also a faint circular (22 mm in diameter) handstamp reading "U.S. INT. REV 5 pr ct / JUL 5 1865 / ??? & CO." in the upper right corner. This is obviously the "stamp" required by Section 112 of the Act.

The printed oval marking is a bit of a puzzle. We can find no specific references in the statutes requiring such an imprint. However, the Act of July 13, 1866, Section 6, makes reference to a requirement that lottery tickets be "duly stamped according to law." It seems likely that this requirement refers to an earlier ruling yet to be found that resulted in the oval imprint.

Owner of Automobile for Hire

by Edward Miles, ARA, and Scott Troutman, ARA

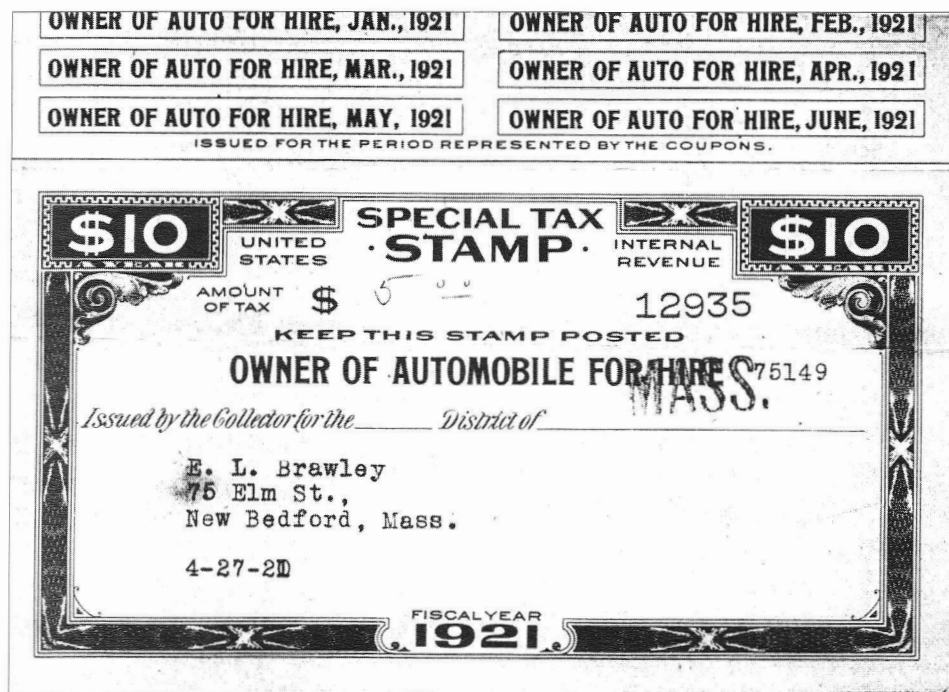


Figure 1. 1921 \$10. It is assumed that 75149 is the license plate or registration number. Half the coupons have been clipped and a \$5 tax assessed.

Among the special tax stamps the Internal Revenue Service issued is a short lived series for "Owner of Automobile for Hire" which ran from the years 1920 through 1926. This was the era of the Model T Ford (the Model A would not come out until 1928) and an automobile for hire was a taxi cab rather than a rental car.

The years mentioned actually were fiscal years which ran from July 1 of the previous year until June 30 of the year shown on the stamp. So these stamps actually cover the time period from July 1, 1919, until June 30, 1926. Each stamp originally had a set of twelve coupons attached, one for each month. If the stamp was issued for the entire fiscal year, these were usually cut off. If the

stamp was issued for just part of the fiscal year, the coupons were adjusted with a pair of scissors to show what portion of the year was covered. The early stamps had a space where the adjusted amount of tax could be written in.

There were two classes of these stamps. Ten dollar stamps were for vehicles with a capacity of from two to seven people, presumably cars. (Seems like seven people would be hard to cram into the flivvers of the time.) The second series of twenty dollar stamps were for automobiles with a capacity of over seven passengers. Presumably these were buses, though there could have been some odd touring car that would have fit that description.

Terence Hines's work *Internal Revenue Service Tax Stamps, 1873-1972*, published by the ARA in 1976, lists the stamps, shows the number printed where known and estimates the number of taxpayers (Table I). In

Table I

Auto for Hire stamps printed and sold

Fiscal year	Denomination	Qty Printed	Est Sold
1920	\$10	570,000	153,787
1920	\$20	330,000	29,293
1921	\$10	300,000	153,196
1921	\$20	36,000	29,180
1922	\$10		145,625
1922	\$20		27,738
1923	\$10		153,908
1923	\$20		29,316
1924	\$10		154,033
1924	\$20		29,340
1925	\$10		141,998
1925	\$20		25,729
1926	\$10		134,318
1926	\$20		26,820

fiscal years 1920 through 1924 the IRS records only indicated the number of stamps sold, not which denominations. About 84% of those used were the \$10 stamps based on the last two years figures. When Hines did his survey, only three of the fourteen values were known to be in collectors hands.

From the markings on these stamps, the practice

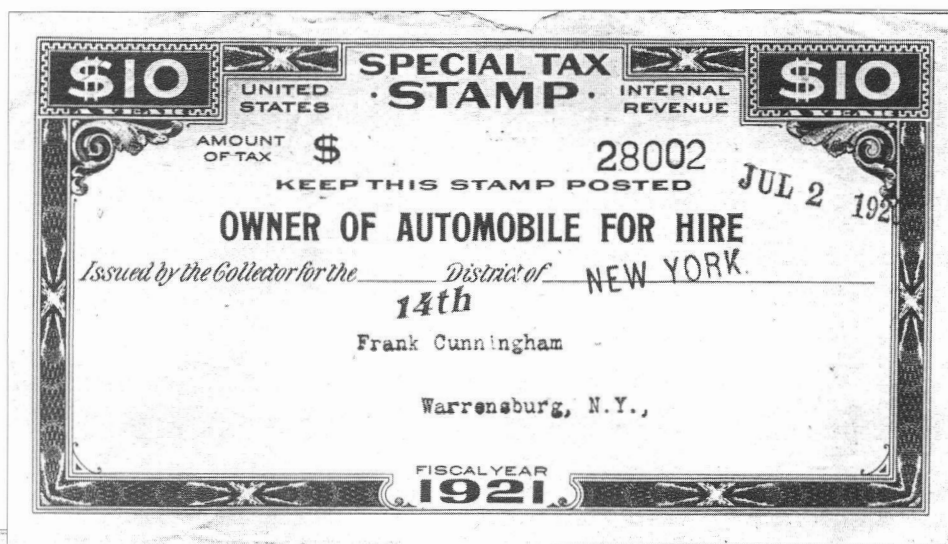


Figure 2. 1921 \$10. Full year paid a day late but with no penalty.



Figure 3. 1924 \$10. Tax paid June 27, 1923, for full year.

OWNER OF AUTO FOR HIRE, JAN., 1920	OWNER OF AUTO FOR HIRE, FEB., 1920
OWNER OF AUTO FOR HIRE, MAR., 1920	OWNER OF AUTO FOR HIRE, APR., 1920
OWNER OF AUTO FOR HIRE, MAY, 1920	OWNER OF AUTO FOR HIRE, JUNE, 1920

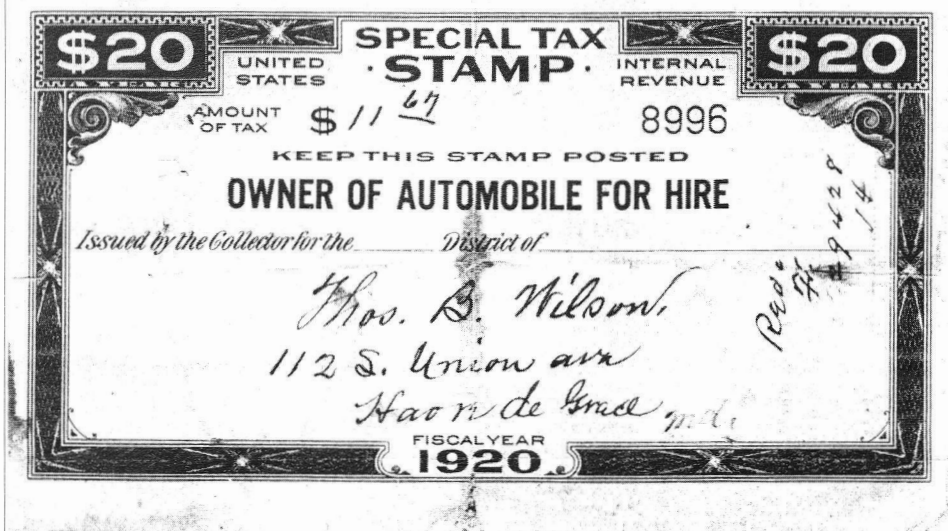


Figure 4. 1920 \$20. Payment for 7 months with prorated tax of \$11.67.

Figure 5. 1921 \$20. Low serial number 1570.



OWNER OF AUTO FOR HIRE, JULY,

OWNER OF AUTO FOR HIRE, SEPT.,

OWNER OF AUTO FOR HIRE, NOV.,

OWNER OF AUTO FOR HIRE, JAN., 1924

OWNER OF AUTO FOR HIRE, MAR., 1924

OWNER OF AUTO FOR HIRE, MAY, 1924

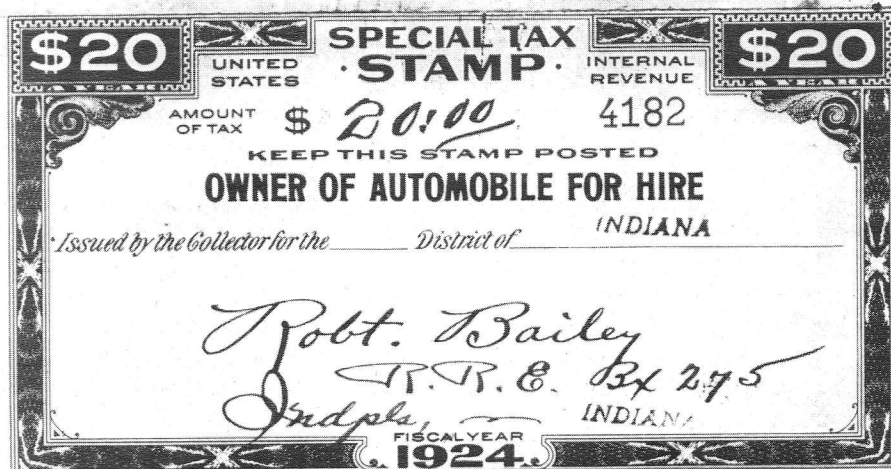
OWNER OF AUTO FOR HIRE, FEB., 1924

OWNER OF AUTO FOR HIRE, APR., 1924

OWNER OF AUTO FOR HIRE, JUNE, 1924

ISSUED FOR THE PERIOD REPRESENTED BY THE COUPONS.

SEP 6 - 1923

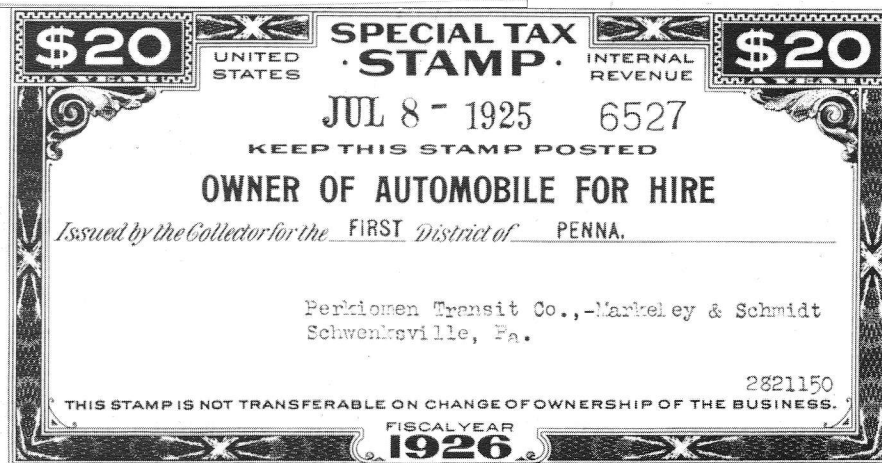


seemed to be to renew the tax stamp in June of each year. However, there appears to be no penalty for doing so late. Many of the stamps show a number on the stamp other than the serial number. This is assumed to be the license plate or registration number of the vehicle.

All of the stamps shown are from Dr. Miles's collection. The stamps shown are all from the years not known to exist in Hines' listing. The 1920, 1922 and 1926 \$10 and the 1922 and 1925 \$20 have still not been reported.

Figure 6. 1924 \$20 with full set of coupons. Note that payment was not until September 6, 1923, well into the fiscal year.

Figure 7. 1926 \$20. Number added in corner (2821150) seems too high to be a license plate number for a bus. Perkiomen Transit Company ran trolleys in addition to buses.



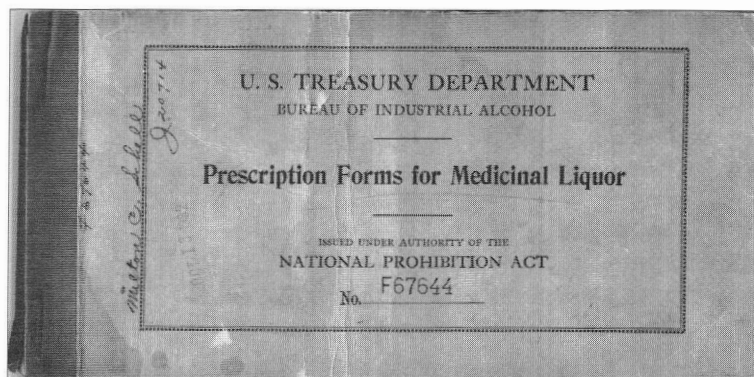
The use of Prescription Forms for Medicinal Liquor, October 1932 to November 1933:

A law-abiding physician

by Ronald E. Leshner, ARA

Most of us have a romantic view of years of National Prohibition, especially the gangsterism and the lawlessness. Alcohol could be obtained legally in three ways: distilled spirits or wine could be purchased with a prescription as a medicinal liquor, wine could be received for sacramental purposes through a rabbi or as part of the Christian Eucharist, or the male head of the household was permitted to produce 200 gallons of wine for his family's consumption.

The largest quantity of medicinal liquor that could be prescribed during a 10 day period was a pint of whiskey or a quart of wine. In order to obtain medicinal spirits or wine, a physician had to write a prescription on government printed forms. When physicians had used a book of government-issued prescription blanks they had to turn in their book of stubs in order to receive a new book of pre-



Front cover of a booklet of Prescription Forms for Medicinal Liquor issued to Dr Milton C. Schell of Chicago. A faint rubber stamp gives the date October 13, 1932; the first form was used October 27. Actual size is 9 by 4.5 inches.

The inside front cover contains the rules for the use of the prescription forms.

NOTICE		OR LIQUOR PR
Issuance of this book of prescriptions by the United States Government imposes the obligation that it will be properly used and carefully safeguarded by the holder thereof. Disregard of this obligation will subject the permittee to citation for revocation of his permit.		F67644
Loss of this book must be reported immediately to the office of the Supervisor of Permits.		NAME OF PATIENT
These prescription forms (1403) are provided for use by physicians in their routine practice. They can not be used to obtain medicinal liquor for office emergencies. To obtain such supplies withdrawal application must be made on Form 1410.		NUMBER
These prescription forms must be executed by the physician in duplicate sets bearing identical numbers. Carbon paper for duplicating will be found in back of book. It is permissible to fill in the original and duplicate separately with ink, indelible pencil or typewriter providing they correspond exactly in all the details set forth, and are properly signed by the physician. Druggists are authorized to refuse to fill illegible or improperly executed prescriptions.		CITY
It is necessary that the patient understands that both the original and duplicate of the prescription must be delivered to the druggist, as one without the other is invalid. The patient should also understand that these prescriptions expire by limitation within three (3) days, not counting the date of issuance.		AND QUANTITY OF
The stubs of the prescriptions must be executed completely and legibly.		FULL NAME
If any prescription bears evidence of alteration or erasure, it may not be filled by the druggist unless the alteration or erasure is certified to by the physician who wrote the prescription.		NUMBER
Return all mutilated forms to the Supervisor of Permits, originals as well as duplicates.		CITY
All stubs of both the original and duplicate prescriptions must remain in the book. The complete book of stubs must be returned to the Supervisor of Permits at the time application is made by the physician for a new book.		
Application for a new book of prescription blanks may be made on the outside cover page which should not be detached from this book.		

Written on May 29, 1933, this duplicate prescription form has been crossed out and remains in the book, folded back into the stubs. All stubs prior to this indicate that both the original and duplicate had been filled out; forms after this one were filled out singly either on the original or the duplicate form.

E
STUB
-33
SCRIBED
tu
An
vt
M.D.
6714
MIT NUMBER
62

DODD CAVE
PRESCRIPTION FORM FOR MEDICINAL LIQUOR

F67644

R *Spth Gum 3 x VI 3-Test*
KIND OF LIQUOR QUANTITY DIRECTIONS

W. L. Lewis Roubin
FULL NAME OF PATIENT

5-29-33
DATE PRESCRIBED

725 1/2 Central Ave Chicago
PATIENTS ADDRESS NUMBER STREET CITY STATE

William Schell
PRESCRIBERS SIGNATURE

5-29-33
PRESCRIBERS PERMIT NUMBER

725 1/2 Central Ave Chicago
PRESCRIBERS ADDRESS NUMBER STREET CITY STATE

CANCELED

Miller & Ward
DRUG STORE NAME AS ON PERMIT

PERMIT NUMBER

Miller & Ward
DISPENSERS SIGNATURE

DATE FILLED AND CANCELED

STRIP STAMP NUMBER

STORE ADDRESS

SEE REVERSE SIDE FOR INSTRUCTIONS

DO NOT REFILL OR TRANSFER UNDER PENALTY

ISSUED UNDER AUTHORITY OF THE
NATIONAL PROHIBITION ACT

62

scriptions. The used prescription blanks that come to the market frequently are from pharmacy files and represent prescriptions filled from many physicians.

Rarely do we have the opportunity to examine the practice of a typical physician. It was with great enthusiasm that I recently obtained a book of stubs with a few remaining unused prescription blanks that apparently were found in a physician's estate. The reason that this book was not completely used and returned to the government is that a portion of it remained unused at the end of Prohibition (December 5, 1933).

Prescriptions during the waning years of Prohibition were issued in duplicate. The original and the duplicate were taken to the pharmacy where the prescription was filled. On the tenth of the ensuing month the originals were sent to the federal Supervisor of Permits and the duplicates were required to be kept on file in the pharmacy. This practice was changed in the final months, so that physicians were directed to write original prescriptions using both the original blank and the duplicate blank, presumably so that the government could stop printing more books of prescription blanks, a cost saving measure in the anticipation that Prohibition would

soon be ending. This book of prescription blanks shows that change in practice on May 29, as the duplicate of the prescription written on that date remains in the book, but has been folded back. All subsequent prescriptions are written on either an original or a duplicate (but not both) form.

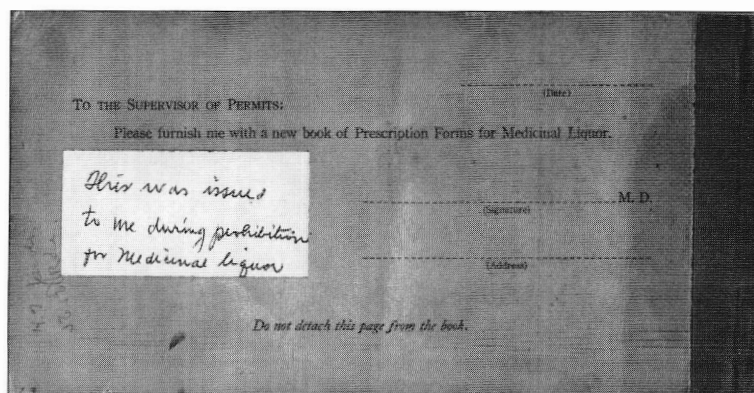
Griffenhagen (1971) has written about the abuses, that many physicians wrote enormous quantities of prescriptions to slake their patients' thirst for whiskey (the ubiquitous "spiritus frumenti" found on most prescriptions). Counterfeit forms were printed to avoid having to return the stubs in consumed books, thus avoiding government examination.

Over the years of collecting the author has found small numbers of prescriptions written for gin and wine (other medicinal liquors), but prescriptions for either of these latter seem generally scarce — the preferred palliative being whiskey or spiritus frumenti. Although not based on a formal count, the order of frequency of prescriptions for wine or gin among surviving examples would appear to be less than 1 in 500. These observations suggest that we might look for non-whiskey prescriptions and the high frequency of prescriptions to a single individual in the

record of a typical physician. This prescription book affords an unusual opportunity to examine the practice of what I assume was a typical physician during the latter years of Prohibition.

An examination of the surviving prescription book reveals the following observations:

1. The book of prescriptions contains the stubs for 135 prescriptions written over a period of about 13 months, or just over 10 prescriptions per month.
2. All prescriptions were written for spiritus frumenti.
3. In all, the prescriptions were written for 58 different patients.
4. Most of the prescriptions were written to patients who received only one prescription over the entire time period.
5. However, there are a few exceptions. One patient received 9 prescriptions and a second patient received 7 prescriptions. Neither of these received prescriptions consistently every month during the entire period of 13 months.
6. A number of patients received a prescription on a monthly basis for short



runs (2–4 months).

7. No one received a prescription on a more frequent than monthly basis.

It is clear from these observations that this physician, whose final prescription book has survived intact, was not an abuser of the system.

References

Griffenhagen, G. (1971), *Medicinal Tax Stamps Worldwide*. Milwaukee, Wisconsin: American Topical Association.

The back cover of the booklet contained a form for requesting a new one. This form was not to be detached from the booklet.

by Joe Ross, ARA

On November 7, 2004, Cal-Rev members met at SACAPEX in Sacramento. The meeting was attended by 14 members for a show-and-tell swap-and-sell free-for-all.

On December 8, 2004, the Cal-Rev members met at PENPEX in Redwood City. The meeting was attended by 12 members. Election of officers was held with incumbents Joe Ross (President), Bill Barr (Vice President) and Jay Lewis (Secretary/Treasurer) being reelected.

George Condas presented a seminar on Greek 1906 Olympic postal stamps overprinted for revenue use. He also provided a great deal of background information on the Olympics.

Cal-Rev received the following invitation from Howard Ness: "The Inland Empire Philatelic Society of Spokane, Washington, would be honored to invite Cal-Rev to be our featured guest at our annual Apple Harvest event. This three-day show (September 23–

25, 2005) is booked into the Spokane Convention Center in downtown Spokane. For the benefit of your exhibitors, we have 200 ARIPEX-style 16-page frames for our events."

What a pleasant surprise to receive this invitation. I indicated that Cal-Rev would accept. I have already had offers of participation by Mack Mateson, Ken Preuss and Ron Leshner! If you are interested in exhibiting, let me know and I will send a prospectus to you. I attended the show a couple of years ago and exhibited revenues there. The venue is very comfortable and the hotel is next door. It is also interesting to explore the downtown area. I thoroughly enjoyed that show.

Additional Cal-Rev meetings are scheduled for Saturday, January 22, 2005, at the home of Rick Graham; at the Easter Seal Sacramento meeting on Saturday, April 2; and at Westpex being held April 15–17 with the date and time to be determined.

Cal-Rev's end-of-the-year and future meetings

The American Revenue Association

President's Letter

ARA Convention, Sarasota, Florida

A good time was had by all who attended the Sarasota National Stamp Exhibition on February 4–6. On Friday evening, we met for dinner at Hemingway's Retreat Restaurant and Bar. It was a wonderful evening and I would like to thank Frank and Bobbi Bachenheimer for making the arrangements.

Robert Hohertz won the show Reserve Grand award, the ARA Grand Award, and a gold medal for his *Revenue Stamped Paper of the Spanish American War Tax Era* exhibit.

A Gold medal was awarded to Paul Weidhaas for his exhibit of *Multiples of the U.S. Private Die Proprietary Revenue Stamps*. He also won the Lynn Cunliffe award for the most popular revenue stamp exhibit.

Vermeil medals were awarded to David M. Sohn for his exhibit of *Silver Tax Stamps* and to Albert L. Briggs, Jr., for *The ABC's of Patent Medicines*. Briggs was also awarded an AAPE Award of Honor.

A Silver medal was award to Eric Jackson for *United States License & Royalty Stamps*.

2006 ARA Convention

Plans are under way to meet in conjunction with the ASDA Postage Stamp Mega Event in March, 2006. This is a World Series of Philately show and will be held at the Madison Square Garden Expo Center on March 16–19. Please make your plans to attend now. Details will be available in future issues of *The American Revenuer*.

National Postal Museum Revenue Stamps

The Matthew Bennett International auction sale of the National Postal Museum deaccessioned revenue stamps far surpassed pre-sale expectations. The auction was held on February 12 at the Four Seasons Hotel in New York City.

The auction started with Documentary stamps. The tone of the auction was set with the first lot sold, an imperforate pair of R299. With an estimate of \$100–150, the lot opened for \$290 and sold for \$350 (prices quoted do not include the 10% buyers premium) to a

buyer represented on the floor by an auction agent. Then something curious happened. The next nineteen lots were identical to the first lot and all sold to the same buyer at prices ranging from \$375 to as high as \$950. The next five lots comprised four blocks of four and a balance lot of 40 stamps in a large block and a strip. With the exception of one block, these also sold to the same buyer.

Imperforate pairs of R302 were next and they sold for \$950 to \$1100, with a block of four bringing \$2,800. Strong prices prevailed throughout the section, even for items available in the marketplace that were being sold in quantities. For example, ten lots of singles of R601, 603, 604 and 606 sold for \$400 to \$525 each against a catalogue value of \$600. A balance lot of Documentary stamps with a catalogue value of \$294,000 sold for \$115,000.

Future Delivery stamps were next. Specimen overprints on RC10 sold for \$270 to \$475, with a block of four bringing \$1,000.

Imperforate pairs, blocks and sheets of the high value Stock Transfer stamps were the only weak section of the auction, with most items selling below the estimates.

The next ten lots were complete sheets of RD328 and RD329. Each sheet has a catalogue value of \$15,000 for mint condition, but these are without gum. Even so, they sold for \$4,000 to \$5,000 each. When you consider that forty three of the one hundred stamps on each sheet has a straight edge, the price paid really makes one start to wonder.

Booklet panes of the 1950 \$30 to \$10,000 Stock Transfer stamps did extremely well, the high value selling for \$9,500.

Wine stamps comprised about one-fourth of the sale and these brought strong prices as well. Groups of seven key values sold for one-half catalogue value or more. Six examples of the \$400 Wine, Scott RE165B, sold for \$6,250 to \$7,250 each. Other high value wine stamps, being sold in mint condition for the first time, sold for within or over the estimates. The three example of the 1 7/10¢ stamp, RE182D, brought \$19,000, \$19,000, and \$23,000.

The group lots of 13 unlisted Wine stamps

sold for \$950 to \$1,700 each.

Beer stamps were next, starting with fifty lots of the 1947 1/6 barrel stamp, unknown in collectors hands prior to this auction. These sold for \$325 to as little as \$80. The rest of the beer stamps, considering the quantities being sold, also brought strong percentages of catalogue value.

Silver Tax stamps also sold for strong prices. Highlights were booklet panes of RG127 at \$5,500, RG128 at \$8,500, RG129 at \$9,000, RG131 at \$5,500 and \$5,000 each, with a booklet of two panes selling for \$10,500.

Narcotic stamps sold for small percentages of catalogue value when compared with other sections of the auction. There was little here that has not been available in the market and this was reflected in the bidding activity.

The \$40,000 Distilled Spirits Excise Tax stamp, Scott RX24, available for the first time in mint condition, sold for \$300 to \$525 each. The \$3,000 stamp, RX44, brought similar prices.

Puerto Rico Rectified Spirits, Scott RE41A, the key value, brought \$2,200 and \$2,300 for sheet of fifty, with a balance lot of 400 stamps selling for \$18,000.

Marihuana Tax stamps were extremely active. The first seventy lots of this section

were identical lots of the \$1, \$5, \$10 and \$100 values of the 1937 issue. These brought between \$1,150 to \$2,600 per lot. Sets of plate blocks of the \$1, \$5 and \$10 values sold for \$6,500 and \$7,500. Sheet lots of 100 of the same three values sold for between \$50,000 and \$55,000.

Seventy lots of singles of the \$1, \$5, \$10 and \$50 red documentary stamps with the Marihuana Tax Act of 1937 overprint also brought strong prices. These sold for \$1,000 to \$2,100 per lot. Booklet panes of four of the \$50 value brought \$2,000 to \$2,500 each.

In conclusion, the auction was a tremendous success for the National Postal Museum and the Bennett firm, and congratulations are due them. For revenue collectors, a lot of new and exciting material is now in the marketplace, although it is difficult to say just how much, or how little, sold to collectors. Less than ten percent of dollar value of the auction sold to book bidders. In contrast, one telephone bidder, since identified in the press as Donald Sundman of Mystic Stamp Co., spent in excess of \$1.5 million, just under one-half of the auction realization. This buyer dominated the Marihuana Tax stamp section. One can only presume that we will see this material available in the market in the future.

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.

CHRISTENSEN, CHRISTOPHER 6875. 11 Bond Ave, Lavallette NJ 08735-2109. Proposed by: Martin Richardson 1507. US-Scott Listed.

EPTER, JACK 6882. 352 Beach 45 St, Far Rockaway NY 11691. Proposed by: Eric Jackson 1563. US-Playing Cards.

GORE, CHARLES M 6876. 909 Barclay Court, Venice FL 34293. US-Financial Documents. US-Postal Notes, US-Revenue Stamped Paper.

MALLORY, GLENN F 6877. 1386 S Laredo Ct, Aurora CO 80017. Proposed by: Eric Jackson 1563. Canada-War Tax, Costa Rica, US-1898.

MERRITT, HUGH 6873. Box 139, Towaco NJ

07082-0139. Proposed by: Martin Richardson 1507. US-Beer, US-Literature, US-State Fish & Game, US-Telegraphs, US-Wines.

MONROE, CHARLES P 6880. 11 Sixty West Dr, Lexington VA 24450. Proposed by: Linn's Ad. Worldwide.

MOSIONDZ, PETER JR 6874. 26 Cameron Circle, Laurel Springs NJ 08021-4861. US-Cinderellas, US-Literature, US-Local Posts, US-Non-Scott Listed, US-Occupied Territories, US-Possessions, US-Proofs & Essays, US-Scott Listed, US-Special Tax Stamps, US-Telegraphs.

NEWMAN, DAVID H 5508. 1003 Shire Court, Crofton MD 21114. Proposed by: Martin Richardson 1507. Israel, United States.

POOLE, MARVIN T 6878. 18349 CR2, Bristol IN 46507. Proposed by: Eric Jackson 1563. Canada-Telephone & Telegraph, United States.

VOLOUSKI, LARRY 6879. 1407 Ave 2, PMB 535, Brooklyn NY 11235. Proposed by: Eric

Jackson 1563

Address changes

DANZER, ROBERT C 6836. 200 Glenwood Cir, Apt 415, Monterey CA 93940-6745.

GOLDSTEIN, GARY 5755. 3720 Boiling Springs Rd, Ste F-122, Spartanburg SC 29316.

HUNT, JAMES H 5611. 723 Atalanta Ave, St Louis MO 63119-1905.

JOHNSON, DOUGLAS H 3595. 4809 Moon Lake Circle, St Paul MN 55127-7047.

ROSAMOND, G M 1498. 35 Church Hill, Winchmore Hill, London N21 1LN England, UK.

VAN TEYLINGEN, G C 5164. Barendstraat 13B, Boskoop NL 2771 DJ, Netherlands.

WILLIAMS, JAMES R 2752. 1603 NW 72nd St, Lawton OK 73505.

YUNKER, DR GARY 4833. 855 Angel Dr, Jacksonville AL 36265-5734.

2004 ARA election results

President:

Eric Jackson 1563* 18

Brian Bleckwenn 1251 1

Vice President:

Rick Scott 2896* 19

Board of Directors:

Scott Troutman* 3995 19

Kenneth Trettin* 1510 18

Steve Wittig 5102* 17

Ron Leshner 1173 1

Bob Hohertz 3767 1

*Elected to office.

Dropped for Non-payment of Dues

5285 ALBRECHT, CARL W

1791 ALEVIZOS, GEORGE

4508 ALLMAIER, JOHN H

2048 ANDREW, RICHARD J

5769 BAILO, RICHARD

4253 BARYLA, BRUCE

5800 BASLAW, LOUIS

5520 BEACHMAN, KEITH W

4423 BECK, RICHARD K

4996 BECKER, JOHN R III

4327 BENEDICT, JAMES S M.D.

3632 BLACK, DR THOMAS A JR

5735 BOARINO, GERALD

4706 BOGGIO, BARRY Q

5612 BRIERLY, ROBERT S

0876 CAMPBELL, JOHN D

4577 CARON, WILLIAM J

5453 CARVEL, DICK

5417 COUCH, SCOTT A

0593 DEKAY, W R

5329 DEMARTINO, JOHN

6826 DEPASQUALE, JOSEPH M

4147 DEVIDO, BERNARD

4799 DICKERSON, RICHARD J

5415 ENGSTROM, WAYNE

5770 FARRELL, PATRICK M

1061 FELTUS, PETER R

5400 FISHER, RANDOLPH R

1914 FOWLER, CAMPBELL F

5785 GALLAGHER, JEFFREY A

5206 GARRETT-KERN, CHRISTOPHER

1738 GELDZAHLER, BARRY J

3786 GIBSON, JAMES M (MIKE)

1845 GODDARD, W R

4373 GORTON, DANIEL L

5698 GRAFF, MARTY

1262 GRAHAM, DR CONRAD

5575 GRAHAM, RICHARD

4352 HARMAN, CHRISTOPHER G

6845 HARRIS, STANLEY G

4397 HEDTKE, JEFFREY

1214 HIMPSL, FRANK L

5611 HUNT, JAMES H

4918 HUTCHINSON, CHARLES L

3344 JATHO, DONALD W

2667 JENKINS, JOHN C JR

2001 JOSEPH, LARRY

2417 KAROLAK, MICHAEL

3340 KELLEY, HELEN B

5720 KIENBAUM, MIKE

3952 KILBANE, JAMES

1441 KOLCZ, FRED J

5614 KOMIENSKY, MIKE

6839 KURTZ, JAMES E

6810 LENOX, NESTOR

0604 LINGLE, DOLORES K

3309 LITTLEFIELD, L RICHARD

5570 MAGILL, DON

1846 MARIER, VINCENT

4489 MARTIN, PETER

5311 MARUSAK, SCOTT

2256 MCCULLEY, JOHN D

5100 MCDERMET, MICHAEL

4915 MCLEAN, GARY N

5739 MEHMOOD, MAZHER

5324 MOCK, STEVEN G

5199 MORISON, MARK E

5402 MORRIS, DONALD C

3255 MRDJA, MIODRAG

6813 NADWORNÝ, JOE

5580 NAOUM, WILLIAM

0856 NEWTON, FRANK Q JR

5678 NICKEL, NEIL H

6825 NOLL, ROBERT E

6833 NORENSKY, JEFFREY

1066 NUSSMANN, DAVID G

4783 OSAKI, JUNICHI
 6801 PERRY, MICHAEL O
 3017 PURI, V P
 2072 REUTER, DON G
 4784 RIGA, BONNIE
 4220 RIGA, ROGER J
 1430 SATTERSTROM, FRED N
 5624 SAVAGE, PETER V
 6809 SCHAUB, TERRY
 1831 SCHAUSS, ALEXANDER
 1468 SCOTT, D O
 3867 SENGAR, NAREND S
 3475 SHAPIRO, HASKELL
 5795 SHOEMAKER, WALTER B
 5754 SMITH, LEE
 4219 SOESANTIO, A
 5791 SOMANI, NATWAR
 5095 SPINELLA, CARMELO
 5235 TALLER, MICHAEL A
 5585 TAYLOR, RALPH N

3676 THOMPSON, RONALD
 6835 TIBBITTS, THOMAS T
 1097 TRYCHEL, STANLEY R
 5797 TSAGATAKIS, ANDREAS
 0764 TURNER, MORT D
 1565 WALTER, ROY
 1853 WAXER, STEPHEN J
 4021 WEED, ABNER JR
 4552 WEINTTRAUB, T I
 4648 WELLS, RICHARD B
 4421 WHITE, RUSSELL IV
 1499 WIEDEMANN, PETER J
 3998 WILCOX, PETER M
 5724 WILLETT, JOHN L
 6815 WILLIAMS, DAN
 4717 WYATT, EDDIE D
 1030 YOUNGBLOOD, WAYNE
 3254 ZERBONIA, RALPH R
 5203 ZHURAVLEV, IGOR
 4886 ZIPRIN, LIONEL

Prices realized for ARA Auction No. 76—Date of Sale: February 7, 2005

American Revenue Association, P.O. Box 1574, Dayton, OH 45401

Lot #Realized	Lot #Realized	Lot #Realized	Lot #Realized	Lot #Realized	Lot #Realized	Lot #Realized	Lot #Realized	Lot #Realized
1 U	30 3.00	59 22.00	87	115 6.00	143 9.00	171 U	199 18.00	227 25.00
2 6.00	31 U	60 11.00	88 12.00	116 U	144 6.00	172 6.00	200 ... 100.00	228 U
3 U	32 U	61 35.00	89 U	117 U	145 32.00	173 5.00	201 21.00	229 10.00
4 U	33 U	62 5.00	90 6.00	118 7.00	146 U	174 U	202 25.00	230 6.00
5 U	34 5.00	63 20.00	91 6.00	119 5.00	147 U	175 20.00	203 21.00	231 7.00
6 U	35 U	64 25.00	92 6.00	120 9.00	148 U	176 6.00	204 6.00	232 25.00
7 U	36 5.00	65 U	93 U	121 5.00	149 U	177 25.00	205 23.00	233 14.00
8 U	37 U	66 42.00	94 U	122 U	150 6.00	178 15.00	206 20.00	234 8.00
9 U	38 U	67 U	95 5.00	123 12.00	151 U	179 2.00	207 16.00	235 12.00
10 U	39 U	68 U	96 U	124 16.00	152 U	180 20.00	208 U	236 U
11 U	40 U	69 80.00	97 U	125 8.00	153 25.00	181 11.00	209 21.00	237 U
12 U	41 6.00	70 U	98 U	126 2.00	154 U	182 32.00	210 17.00	238 U
13 U	42 7.00	71 U	99 U	127 6.00	155 U	183 6.00	211 12.00	239 U
14 U	43 U	72 U	100 6.00	128 9.00	156 U	184 37.00	212 U	240 U
15 U	44 11.00	73 U	101 7.00	129 8.00	157 15.00	185 2.00	213 U	241 7.00
16 7.00	45 U	74 U	102 U	130 7.00	158 U	186 2.00	214 U	242 17.00
17 5.00	46 U	75 U	103 U	131 9.00	159 5.00	187 3.00	215 26.00	243 46.00
18 U	47 U	76 U	104 13.00	132 5.00	160 40.00	188 2.00	216 U	244 U
19 5.00	48 U	77 U	105 U	133 8.00	161 U	189 60.00	217 U	245 U
20 6.00	49 U	78 15.00	106 7.00	134 U	162 5.00	190 U	218 7.00	246 U
21 U	50 U	79 7.00	107 U	135 U	163 45.00	191 U	219 52.00	247 U
22 U	51 U	80 U	108 9.00	136 U	164 6.00	192 U	220 42.00	248 U
23 3.00	52 U	81 10.00	109 U	137 U	165 U	193 ... 175.00	221 15.00	249 U
24 5.00	53 25.00	82 U	110 10.00	138 2.00	166 U	194 20.00	222 38.00	250 15.00
25 4.00	54 U	83 U	111 8.00	139 U	167 30.00	195 21.00	223 36.00	251 U
26 15.00	55 15.00	84 U	112 U	140 6.00	168 50.00	196 75.00	224 42.00	252 U
27 6.00	56 U	85 U	113 U	141 20.00	169 5.00	197 U	225 21.00	253 U
28 6.00	57 U	86 U	114 6.00	142 U	170 40.00	198 16.00	226 20.00	254 U
29 25.00	58 U							



ERIC JACKSON

Post Office Box 728 • Leesport, PA 19533-0728

610-926-6200 • FAX 610-926-0120 • e-mail eric@revenueer.com

MAIL & INTERNET AUCTION #192

CLOSING DATE: May 24, 2005 at 11:00 pm EDT

Mail, Phone and Fax bids must be in our hands by 3:00 pm

Bid online on our website www.ericjackson.com until 11:00 pm EDT closing time

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper or online. Mail, Phone and Fax bids must be in our hands by 3:00 pm on closing day so that they may be entered into the system prior to closing time. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$2.00. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Pennsylvania residents will have 6% sales tax added to their purchases.

All stamps are in used condition unless noted as mint.

UNITED STATES - Scott Catalogue Numbers	
1 First Issue Revenue Stamps R1a vertical pair, F-VF	150.00
2 R4a F-VF light crease PHOTO	525.00
3 R5a two singles on a ms. draft datelined Quebec. 1864. F-VF-	
4 R5c Folsom, Calif. Granite Banking House of C.T.H. Palmer	
certificate of deposit. 1864. F	--
5 R5c Placerville, Calif. Bank of California check. 1864. VF	--
6 R13b Sterlingville, N.Y. Jefferson County Bank check. 1863.	
F	200.00
7 R15c Nevada, Calif. Wells, Fargo & Co. inland bill of	
exchange. 4c Calif. revenue. 1868. F-VF stamp tied with pin --	
8 R15c San Francisco, Calif. Gray Jones & Co. inland bill of	
exchange. 1872. Blue h/s, VF	--
9 R15c Hoosick Falls, N.Y. Walter A. Wood Mowing &	
Reaping Machine Co. draft. 1867. Blue h/s, VF	--
10 R15c New York, N.Y. Building Committee, Village of	
Yonkers draft. 1868. John Davis Hatch, Architect blue h/s, VF	--
11 R15c Austin, Texas. Draft. 1875. Blue h/s, F-VF	
12 R15d T15a double transfer, F	45.00
13 R17c SON black h/s, F PHOTO	150.00
14 R19a black h/s, XF	80.00
15 R21c black BELLOC & CO., NEW YORK cds, VF faint	
crease PHOTO	600.00
16 R22d F	110.00
17 R25b vertical strip of five, F PHOTO	107.00+
18 R23c Gold Hill, Nevada Territory. Wells, Fargo & Co.	
certificate of deposit. 1863. VF	--
19 R31c blue Charles Osgood oval handstamp, F appearance,	
repaired PHOTO	1,700.00
20 R33a VF PHOTO	200.00
21 R33b F short perf PHOTO	500.00
22 R43b block of 4, F-VF perfs reinforced at bottom PH	300.00
23 R49a horizontal pair, F-VF	150.00
24 R50a vertical pair, F-VF PHOTO	200.00
25 R51a SON black J. G. K's. S. S. h/s, VF corner crease	100.00
26 R54a block of four, VF light crease PHOTO	500.00
27 R55b vertical pair, F small ink erosion hole in top stamp,	
pinhole in bottom	300.00
28 R56a VF	55.00
29 R57a XF	25.00
30 R57a horizontal pair, F PHOTO	200.00
31 R62a huge margins, XF light crease PHOTO	50.00
32 R73a block of four, F-VF light creases, small scissor cut in one	
stamp PHOTO	550.00
33 R74a vertical pair, F-VF PHOTO	600.00
34 R75a VF light crease	90.00
35 R76a VF light crease	90.00
36 R77c black h/s, F	70.00
37 R78a small pre-print paper fold at top, F-VF	27.50+
38 R79a VF two tiny holes from ink erosion, PF certificate	
PHOTO	1,200.00
39 R80c F-VF pinhole	100.00
40 R85a blue h/s, VF thin spot PHOTO	175.00
41 R86c F-VF	40.00
42 R88a VF tiny ink erosion hole in cancel PHOTO	300.00
43 R94a horizontal pair, F light crease	275.00
44 R95a F-VF PHOTO	500.00
45 R97a three large margins, close at bottom, VF PF certificate	
PHOTO	2,000.00
46 R98a horizontal pair with huge margins, VF crease, small thin	
PHOTO	400.00
47 R102a VF PHOTO	2,200.00
48 R102c F-VF creases, short perf PHOTO	800.00
49 Second Issue Revenue Stamps R106 black h/s, F-VF	75.00
50 R107a inverted center, F PHOTO	2,750.00
51 R109a inverted center, F-VF crease, small thin PH	2,000.00
52 R112b F-VF	110.00
53 R113 F-VF	90.00
54 R113 vertical pair, F crease in bottom stamp	200.00
55 R119 F-VF PHOTO	450.00
56 R121 VF crease PHOTO	500.00
57 R129 F thin spot PHOTO	450.00
58 Third Issue Revenue Stamps R135 Marysville, Calif.	
Banking House of Rideout & Smith second of exchange.	
1873. VF	--
59 R140a inverted center, F PF certificate PHOTO	3,000.00
60 R144 Atlantic Mutual Insurance Co. certificate of profits. New	
York. 1872. VF	--
61 R149 horizontal pair, F light crease	250.00
62 R150 VF tiny thin spot PHOTO	600.00
63 Documentary R152b Tucson, Arizona Territory. Pima County	
Bank check. 1880. VF	--
64 R153 top plate #534 block of six, mint, F	75.00
65 R153 top plate #495 block of six, mint, F	75.00

66 R164a mint, F-VF	77.50
67 R189 used, F-VF PHOTO	450.00
68 R192a mint, VF	190.00
69 R260 bottom plate #22964 block of eight, mint, F-VF	--
70 R261 bottom plate #27237 block of eight, mint, F-VF	--
71 R263 top plate #27380 block of eight, mint, VF	120.00++
72 R265 top plate #28150 block of six, mint	--
73 R266 top plate #38272 strip of four, mint, VF	--
74 R286 cut cancel, VF crease PHOTO	400.00
75 R435 cut cancel, VF	29.00
76 R450 used, F	5.00
77 R460 used, VF	125.00
78 R510 cut cancel, VF	30.00
79 R560 used, VF	77.50
80 R583 used, VF	12.50
81 R601 mint, VF	160.00
82 R616 used, VF	30.00
83 R618 perf, F-VF short perf PHOTO	900.00
84 R653 cut cancel & staple holes, VF PHOTO	1,600.00
85 R686 perf, blue h/s cancels, VF PHOTO	475.00
86 R700 used, VF	14.00
87 R705 used, VF corner crease PHOTO	700.00
88 Proprietary RB8a blue Starkey & Palen h/s, VF small stain,	
PF certificate PHOTO	700.00
89 R821p P.P. Co. printed cancel, on Allcock's Corn Plaster	
envelope, VF	--
90 Stock Transfer RD13 spectacular perforation shift error, F	
PHOTO	--
91 RD61 cut cancel, F PSE certificate PHOTO	325.00
92 RD114 imperforate booklet pane of four, unfinished without	
series 1940 and serial number, VF	--
93 RD120a natural straight edge at top, perf, F PHOTO	200.00
94 RD161 perf, F-VF	210.00
95 RD185 perf, F-VF	190.00
96 RD283 used, VF	140.00
97 RD308 used, VF PHOTO	250.00
98 RD311 cut cancel, F PHOTO	475.00
99 RD368 mint, F PHOTO	600.00
100 Wines And Cordials RE104 used, VF	11.00
101 RE105 staple holes, VF	15.00
102 RE110a mint, VF	200.00
103 RE202 mint, F-VF	275.00
104 Beer REA3 (3B) used, VF small faults	135.00
105 REA5 (5B) used, VF	250.00
106 REA21a (22B F	325.00
107 Playing Cards RF5 Racine, Wisconsin surcharge, F-VF usual	
crease PHOTO	600.00
108 RF6 split surcharge, VF PHOTO	52.50+
109 RF12c surcharged ACT OF 1918, F-VF sm faults PH	210.00
110 RF14 magenta surcharge, F-VF corner crease	110.00
111 RF14 magenta surcharge, horizontal pair, VF PHOTO	220.00+
112 Silver Tax RG19 used, VF crease	55.00
113 RG69 mint, VF	100.00
114 RG99 mint, F-VF PHOTO	250.00
115 RG127 used, F-VF	160.00
116 RG129 used, F-VF PHOTO	525.00
117 RG130 used, VF	35.00
118 Narcotic Tax RJA28a natural straight edge at left, F creases	
and thin PHOTO	1,200.00
119 RJA48a F-VF creases and thins PHOTO	750.00
120 RJA49d used, VF light creases	30.00
121 RJA99b mint, VF PHOTO	500.00
122 Consular Service Fee RK19a tied to document cut square by	
a Stavanger, Norway, handstamp, VF	50.00
123 Customs Fee RL1c used, VF corner crease, pinhole PHOTO	
	200.00
124 Private Die Medicine Stamps RS47d F-VF	375.00
125 RS165a ms. cancel, F pinhole PHOTO	600.00
126 Private Die Perfume Stamps RT15d F-VF small sealed tear,	
thins	100.00
127 Motor Vehicle Use Tax RV41 mint, F-VF	24.00
128 RV53 mint, VF	17.00
129 Distilled Spirits Excise Tax RX24 punch cancel, VF	650.00
130 Firearms Transfer Tax RY8 used, VF	75.00
131 Process Butter FB36a VF small faults	8.50
132 Filled Cheese FC14 mint, VF PHOTO	75.00
133 Oleomargarine FE55 (79a), perf, VF	4.00
134 Cigarettes, Class A TA23d rejoined tear, F-VF	8.00
135 Snuff TE53 John A. Rawlins BEP die proof, india on	
152x202 mm card, vignette used on the stamp, VF	--
136 TE534Ab mint, VF	--
137 TE962a mint, VF	22.50
138 Tobacco TF22 F	15.00
139 TF84A punched remainder, VF	6.50
140 TF85A punched remainder, VF	12.50

141 TF89A punched remainder, VF	20.00
142 TF122B punched remainder, VF	8.50
143 TF124B punched remainder, VF	12.50
144 Tobacco Tinfoils TF5-54 VF small faults	25.00
145 TF10-12 VF small faults	25.00
146 TF10-18 VF small faults	25.00
147 TF10-79 VF small faults	50.00
148 TF10-83 VF small faults	20.00
149 TF12-6 F-VF small faults	25.00
150 TF12-62 VF small faults	40.00
151 TF26-9 F-VF small faults	40.00
152 TF32-1 F usual faults	300.00
153 Brewer's Permit First Series, punched remainder, plate #1 at	
top, VF light creases	--
154 Imitation Sparkling Wine Series of 1872, 1 Pint black	
(Sherman) plate proof on india, F-VF thins, small repairs	
PHOTO	--
155 USDA Permit To Market One Wooden Barrel Gum Rosin,	
mint, VF	--
156 One Cask Gum Spirits Turpentine, mint, VF	--
157 First Issue Revenue Proofs R6P3 VF	60.00
158 R18P4 VF	28.00
159 R28P4 VF	325.00
160 R37P4 VF	33.00
161 R43P4 VF	500.00
162 R62P4 VF	55.00
163 R77P3 VF	140.00
164 Third Issue Revenue Proofs R142P3 VF	65.00
165 Proprietary Proofs RB7P3 VF	12.00
166 First Issue Revenue Trial Color Proofs R3TC3 black, VF	
	80.00
167 R24TC3 carmine, VF	110.00
168 R43TC4 carmine, VF	90.00
169 R51TC3 deep red lilac, VF	155.00
170 R51TC3 black, VF	155.00
171 R68TC3 carmine, VF	60.00
172 R69TC3 carmine, VF	60.00
173 R71TC3 carmine, VF	75.00
174 R73TC3 carmine, VF	85.00
175 R74TC3 carmine, VF	120.00
176 R75TC3 carmine, VF	120.00
177 R80TC3 black, VF	155.00
178 Proprietary Trial Color Proofs RBITC5 orange &	
ultramarine on granite bond, VF	60.00
179 RB3TC5 blue & black on white transparent paper, gummed,	
VF	60.00
180 Carriers' Stamps Proofs LO1P4 VF	25.00
181 LO2P4 VF	25.00
182 Local Post Stamps 20L16a tete-beche block of four, mint, VF	
tiny abrasions & crease	90.00
183 Postal Note Stamps PN1-18 set of eighteen notes, one of each	
value tied, VF	--
184 ALASKA Sport Fishing 7 mint, VF	200.00
185 8 mint, F-VF small thins and tear	395.00
186 9 mint, F-VF small thins	175.00
187 11 on license with RW23, VF	60.50+
188 CALIFORNIA Documentary Hubbard D43a on Wells,	
Fargo & Co. second of exchange. Sonora, Calif. 1862. VF	--
189 ILLINOIS Daily Usage Stamp A10 used, VF	400.00
190 A14 used, VF small thin	400.00
191 A16 used, VF thin spot	400.00
192 A18 mint, VF disturbed gum PHOTO	800.00
193 A26 used, VF	400.00
194 A30 used, VF PHOTO	800.00
195 A31 used, VF PHOTO	900.00
196 KENTUCKY Oleomargarine Hubbard O1 used, F small	
faults including tear PHOTO	RRR
197 MARYLAND Trout Stamp Wooton16 mint, VF PH	150.00
198 Big Game Hunting Archers 3 used on license with 1962-63	
Firearms stamp, F-VF both stamps with staple holes, small	
faults	205.00+
199 HAWAII Documentary HI R10 used, VF UR corner repaired	
PHOTO	675.00
200 HI R13 mint, F-VF	10.00
201 PHILIPPINES Derechos De Firma Warren W-35 sheet of	
25, mint, F-VF small margin thin, gum creases	--
202 W-57 sheet of 100, mint, F margin faults, some perf	
separation & reinforcement	--
203 W-59 sheet of 25, unused, no gum, F-VF light soiling	--
204 W-60 sheet of 25, unused, no gum, F-VF light soiling, hole in	
top margin	--
205 W-60 sheet of 25, double overprint on 8 positions, unused, no	
gum, F-VF light soiling	--
206 W-60 sheet of 25, bottom row without overprint, unused, no	
gum, F-VF light soiling	--
207 W-73 sheet of 100, mint, F some perf sep & reinforcement	--
208 W-74 sheet of 100, mint, F some perf sep & reinforcement	--
209 Derechos Judicial W-82 sheet of 50, mint, VF creases,	
margin faults	--
210 W-83 sheet of 50, mint, VF crease	--
211 W-92 sheet of 100, mint, F creases, margin faults, soiling	--
212 Derechos De Firma W106, 106a block of 30 including one	
tete-beche pair, mint, F-VF some perf reinforcement	--
213 Giro W117 sheet of 25, mint, VF light creases	--
214 W-118 sheet of 25, mint, VF light creases, gum soak at UR	
corner	--
215 W-119 sheet of 25, mint, VF creases, minor faults	--
216 W-122 sheet of 50, mint, VF creases	--
217 W-123 sheet of 50, mint, VF creases, margin faults	--
218 W-200 sheet of 50, mint, F-VF perf sep & reinforcement	--
219 Pasaportes W-202 sheet of 50, mint, F-VF perf separation &	
reinforcement	--
220 Recargo De Cedulas Personales W-245 sheet of 100, mint,	
F-VF creases, small faults	--
221 W-255 block of 38, mint, VF creases, small faults	--
222 W-257 sheet of 100, mint, F-VF perf sep & reinforcement	--
223 Customs W-1501 sheet of 20, mint, VF	--
224 W-1515 sheet of 20, mint, VF	--
225 W-1515p sheet of 20, mint, VF	--
226 W-1517 sheet of 20, mint, VF	--
227 W-1519 sheet of 20, mint, VF	--
228 W-1520 sheet of 20, mint, VF	--

Member's Ads

ARA members:
send your
request for free
ad to Editor, The
American
Revenuer,
Rockford, Iowa
50468-0056
USA. Send on a
postal card, one
ad at a time, limit
50 words plus
address, must be
about revenues
or cinderellas.
First come, first
served, space
available. Ad
may be emailed
to <revenuer@
omnitelcom.com>.

Sweden 1887 Consular revenue stamp—4 kronor with seven different rates of exchange including Gold Dollar. Used. Airmailed for \$5.00 (bill). Facit #6. Add \$3.00 for the latest issue of *Atalaya Cinderella Magazine* in English. Christer Brunström, Kungsgatan 23, SE-302 45 Halmstad, Sweden. *1789*

Private die proprietary multiples wanted. Send me photocopies or scans of your M&M pairs, strips, or blocks, any condition, for my prompt offer. Please identify papertypes. Paul Weidhaas, 12101 Alembic Road, Leonardville KS 66449, email <paulweidhaas@kansas.net>. *1790*

Revenue reference group, about 36 major auction house catalogs (some with P/R) including 18 Siegel, plus Aldrich catalogs, Buford net price sale, Scripophily mail sales, dozens of other revenue price lists, journals, auctions, etc. Great resource for the specialized collector of revenues. \$300 plus shipping. Full list via email at <johndbowman@charter.net>. Write to John Bowman, 232 Leaf Lane, Alabaster, AL 35007. *1791*

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. *1792*

Grandfather's collection: 150 old worldwide revenues \$45.00; 125 old cinderellas / fantasy stamps \$49.00; personal worldwide old revenue collection, about 2,000 revenues in new stockbook \$425.00. Victor Schwez, 10519 Casanes Ave., Downey, CA 90241-2912. *1793*

Stephen G. Rich collection of Cape of Good Hope revenues for sale. All offers considered. See at <www.fofex.com/cgh>. Steven Olson, P.O. Box 213, Sandpoint, ID 83864 *1794*

The Revenue Stamps of Iraq, 3rd Edition. Published July 2002, Tetail \$40 postage paid in the US. Available from author, Joe Ross, 8036 Rio Linda Blvd, Elverta, CA 95626 USA. Email <calrevjoe@aol.com> *1794*

Wanted for exhibit: Mint and used blocks of Silver Tax (RGs), Reds, Greens (RDs), RKs, and others. Always buying revenue, newspaper and possession plate number pieces. A beautiful RB31p EF NH block and many other revenue duplicates for sale/trade. Stephen A. Wittig, Box 2742, Springfield, MO, 65801-2742. *1795*

Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869 by W. V. Combs has been published by the ARA. 240 pages in hard covers, this book is the final in a series on the embossed revenues of the United States and is sure to become the reference on the subject for at least the next century. Published at \$27.50 it is available to ARA members for \$23.00 postpaid anywhere. Order from and make checks payable to The ARA, Rockford, Iowa 50468-0056. *1796*

A Catalog of U.S. Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate by Michael Mahler. 284 pages, 8.5 x 11 inch hardbound, illustrated including 8 pages of color. Includes 8 page price guide supplement. \$45 postpaid, ARA members take 20% discount. Order from and make checks payable to The ARA, Rockford, Iowa 50468-0056. *1797*

ARA auction number 77

At the Editor's deadline for this issue I had less than 50 lots consigned for sale 77. As a result, I am postponing this auction until the May-June issue of *The American Revenuer*.

The deadline for submitting material for sale 77 is May 2, 2005.

Martin Richardson
ARA Auction Manager

British Post Office savings stamp.



by Terence Hines, ARA

On a recent trip to London I found a new (to me) saving stamp being sold by Royal Mail. The multicolored

stamp has a face value of 5 pounds. It is perforated 14.5 by 14 with one elliptical perforation on each side and an elliptical hole in the upper left.

ARE YOU A COLLECTOR OF U.S. & WORLDWIDE STAMPS, COVERS & REVENUES?

AUCTION SCHEDULE

**US & Worldwide
Stamps & Postal History**

Auction No. 304
June 1, 2005
Knights of Columbus Hall
Ridgefield Park, NJ

Auction No. 305
August 2005

Consignments now being accepted

We regularly offer Stamps, Revenues & Postal History in our renowned "Especially for Specialists"® Public Auctions.

AN INVITATION TO CONSIGN

Individual stamps, covers or collections for Public Auction or Private Treaty Sale

WE ALSO PURCHASE OUTRIGHT!

Contact us first describing your material. Include your address and phone numbers.

Catalog Subscriptions

1 Year with Realizations
1 Year Catalog Only
Sample with Realizations
Sample Catalog Only

N. America

\$10.00
\$7.50
\$1.50
\$1.00

Overseas

\$18.00
\$15.00
\$2.50
\$1.50

Jacques C. Schiff, Jr., Inc.

195 Main Street

Ridgefield Park, New Jersey 07660

201-641-5566 • from NYC 662-2777 • FAX 201-641-5705

Licensed and Bonded Auctioneers • Est. 1947



Buy & Sell since 1970

**Canada & Provinces
Revenue stamps**

Telephone & Telegraph Franks

Duck, Hunting, Wildlife Conservation stamps

Semi-Official airmail stamps & covers

for largest stock of the above visit our **websites**

www.esjvandam.com

www.canadarevenuestamps.com

regular auctions and price lists on request.



E. S. J. van Dam Ltd



P.O. Box 300-A

Bridgenorth, Ont. Canada K0L 1H0

phone (705) 292 - 7013 fax (705) 292-6311

toll Free phone 1-866-EVANDAM

CANADIAN REVENUE STAMP CATALOGUE

31st Anniversary edition - by E. S. J. van Dam.

order directly from the author.

the definitive full colour catalog. 148 pages, spiral bound. postpaid in North America - US\$18,

We're Fiscally Responsible as Both Buyers and Sellers.

We Handle

- All Scott-listed U.S. Revenues
- Other U.S. Back-Of-The-Book
- Canadian Revenues

How do we sell?

- Through net price lists published six times yearly and offering 1,000s of individual items
- By approval to ARA members

How can we help you?

RICHARD FRIEDBERG

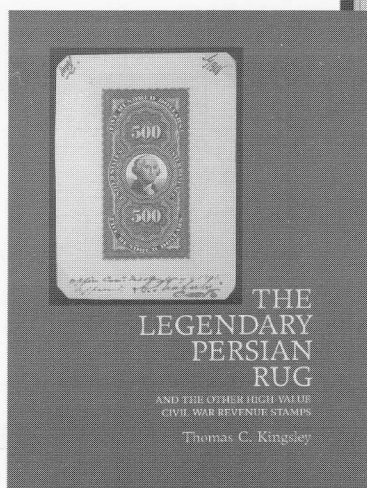
Masonic Building Suite 106

Meadville, PA 16335

814-724-5824



On Our Website: All 3 of our major specialties: U.S. & Canadian Revenue Stamps, Revenue Stamped Paper and Philatelic Literature



America's great 24-hour
Revenue Stamp Shop on the Internet:
www.ericjackson.com

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.

No matter your collecting level, you can embark on a journey into the captivating world of revenue stamps on a budget that won't break the bank. For instance, revenue collecting may be the only place where you can acquire a real "inverted center" at an attractive price.

And Don't Miss The Bi-Monthly Auctions At Our Site...

Our large and colorful Internet website is open to you 365 days a year. There you can bid on revenue stamps in our regular bi-monthly auctions—plus view color images and purchase from our complete online price list of revenue stamps and philatelic literature—safely and securely.

See our weekly eBay auctions, too! We offer over 20,000 lots per year there. To see our current auctions, go to www.ebay.com and do a Seller Search for "ericjackson."

You can also call, e-mail or write for the printed version of our Revenue Stamps Price List & our Price List for Revenue Stamped Paper!



Eric Jackson

P.O. Box 728 • Leesport PA 19533-0728
Phone: (610) 926-6200 • Fax: (610) 926-0120
E-Mail: eric@revenueer.com