

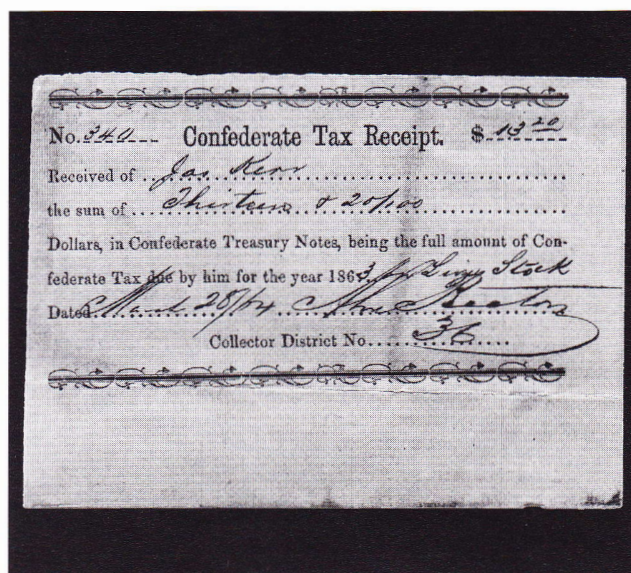


The American Revenuer

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Revenue stamps were not used by the Confederate States, but taxes were collected, more, inside, page 104.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

SEPTEMBER-OCTOBER 2005

Volume 59, Number 5
Whole Number 555

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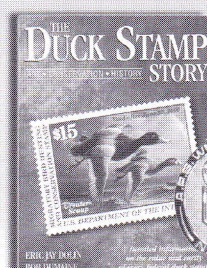
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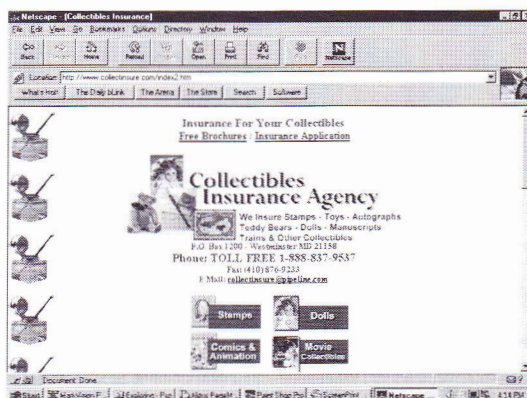
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Confederate States occupational taxes

by Terence Hines, ARA, and
Alan Hicks, ARA

At an informal summer meeting of the New York chapter of the ARA, Alan Hicks showed a printed document from the Confederate State of America dated 1863. The document (Figure 1) is titled "A Schedule of all the articles and subjects of taxation, under the provisions of the act of congress 'to lay taxes for the common defense and carry on the government of the Confederate States' approved 24th April 1863, the returns of which are required to be made on the 1st day of July 1862 or as soon thereafter as may be practicable."

The document measures 248 x 322 mm. It is typographed on tan wove paper.

Section V of the document lists "Trades, businesses and occupations required to be registered and taxed with specific duties, a portion of which are also subject to a tax on their gross receipts and sales. . ."

Confederate occupational taxes? Until this document came to light we had not thought of the possibility of Confederate taxes, although it is obvious that the Confederate States had to raise money somehow. This train of thought led to the question of whether there was a Confederate equivalent of the United States Statutes at Large, the compilation of the laws passed by each US Congress. A trip to the Pace University Law Library revealed that, indeed, there was a Confederate version of the federal Statutes at Large. Happily, the Pace Law Library had, if not an original volume, a modern reprint (Matthews 1988) of the Confederate statutes.

Examination of this volume confirmed that Confederate occupational taxes were imposed by the third session of the first Confederate Congress in an act passed April 24, 1863, (Chapter 38). The act required that

"Every person engaged or intending to engage in any business named in the fifth section of this act, shall, within sixty days after the passage of this act, or at the time of beginning business, and on the first day of January in each year thereafter, register with the district collector, in such form as the commissioner of taxes shall prescribe, a true account of the name and residence of each person, firm or corporation engaged,

interested in the business, with a statement of the time for which, and the place and manner in which the same is to be conducted, and of all such other facts going to ascertain the amount of tax upon such business for the past or future, according to the provisions of this act. At the time of such registry, there shall be paid to the collector the specific tax for the year, ending on the next thirty-first of December, and such other tax as may be as herein provided; and the collector shall give to the person making such registry a copy thereof, with a receipt for the amount of tax then paid."

The occupations subject to the Confederate taxes mirror those taxed by the U.S. government (Hicks, 2004). The specific taxes imposed by the Confederate government were as follows:

Bankers: \$500

Auctioneers: \$50 plus 2.5% of gross sales

Liquor dealers: wholesale: \$200 plus 5% of gross sales

Liquor dealers: retail \$100 plus 10%

Groceries etc. retail dealer: \$50 plus 2.5%. This is a category not found in the federal occupational taxes. It was defined as "Every person whose business or occupation it is to sell groceries or any goods, wares, merchandise or other things of foreign or domestic production in less than quantities than a whole original piece or package at one time, to the same person (not including wines, spirituous or malt liquors), shall be regarded as a retail dealer under this act. Provided, however, that any mechanic who shall sell only the products of the labor of himself and his own family, shall be exempt from this tax. The US government called this occupation "retail dealer."

Groceries etc., wholesale: \$200 plus 2.5%. Termed "wholesale dealer" by the US government.

Pawnbrokers: \$200

Figure 1. "A Schedule of all the articles and subjects of taxation" as levied by the Confederate States (reduced).

A Schedule of all the articles and subjects of taxation, under the provisions of the act of congress "to lay taxes for the common defence and carry on the government of the Confederate States," approved 24th April 1863, the returns of which are required to be made on the 1st day of July 1863, or as soon thereafter as may be practicable.

SECTION I.

DIVISION No. 1.—On the value of all naval stores, salt, wine, spirituous liquors, tobacco, manufactured and unmanufactured, cotton, flour, sugar, molasses, syrup, rice, and other agricultural products, held or owned on the 1st July 1863, and not necessary for family consumption for the unexpired portion of the year 1863, and of the growth or production of any year preceding the year 1863, a tax of eight per centum is levied; and, on all moneys, bank notes, or other currency on hand or on deposit; the value of all credits on which the interest has not been paid, held or owned on the 1st day of July 1863, and not employed in a business, the income of which is taxed under said act, and on all moneys held, owned or deposited beyond the limits of the Confederate States, a tax of one per cent. is levied. All moneys owned, held or deposited beyond the limits of the Confederate States, are to be valued at the current rate of exchange in confederate treasury notes.

Question.—Are you liable to taxation upon any of the articles or subjects of taxation enumerated in the above division No. 1 of this schedule? and if liable, set forth the same in detail, in list No. 1.

Answer.—

SECTION V.

DIVISION No. 2.—Trades, business and occupations required to be registered and taxed with specific duties, a portion of which are also subjected to a tax upon their gross receipts and sales, to wit: Bankers, auctioneers, wholesale dealers in liquors, wines, distilled spirits and fermented liquors of every kind. Retail dealers in liquors, wines, distilled spirits and fermented liquors. Retail dealers of goods, wares, groceries and merchandise of every description. Wholesale dealers of goods, wares, merchandise of every description, and groceries. Pawnbrokers, distillers, brewers, keepers of hotels, inns, taverns and eating houses, brokers, commercial brokers or commission merchants, tobaccoists, theatres, circuses, jugglers, bowling alleys, billiard tables, livery stable keepers, cattle brokers, butchers, peddlers, apothecaries, photographers, lawyers, physicians, surgeons and dentists actually engaged in the practice, but not to include physicians and surgeons exclusively engaged in the confederate service, and confectioners.

Question.—Are you liable to taxation upon any of the occupations, business, professions or subjects enumerated in the above division No. 2 of this schedule? and if so liable, set forth the same in detail, in list No. 2.

Answer.—

SECTION X.

DIVISION No. 3.—On all profits made by any person, partnership or corporation, during the year 1862, by the purchase within the Confederate States, and sale, during said year, of any flour, corn, bacon, pork, oats, hay, rice, salt, iron, or the manufacture of iron, sugar, molasses made of cane, leather, woolen cloths, shoes, boots, blankets and cotton cloths, but not to apply to purchases and sales made in the due course of the retail business, a tax of ten per centum is to be levied and collected on the 1st day of July 1863, or as soon thereafter as may be practicable.

Question.—Are you liable to taxation upon any profits made by the purchase and sale within the Confederate States, of any of the articles or subjects enumerated in the above division No. 3 of this schedule, during the period therein specified? if liable, set forth the same in detail, in list No. 3.

Answer.—

I, _____ of the _____ of _____ and State of _____ do solemnly swear that the foregoing schedule was distinctly read in my hearing, and that my answers to the above interrogatories as written, are true.

Sworn to and subscribed before me, the _____ day of _____ 1863.

Assessor.

Embraced by form of list No. 1.

Embraced by form of list No. 2.

Embraced by form of list No. 3.

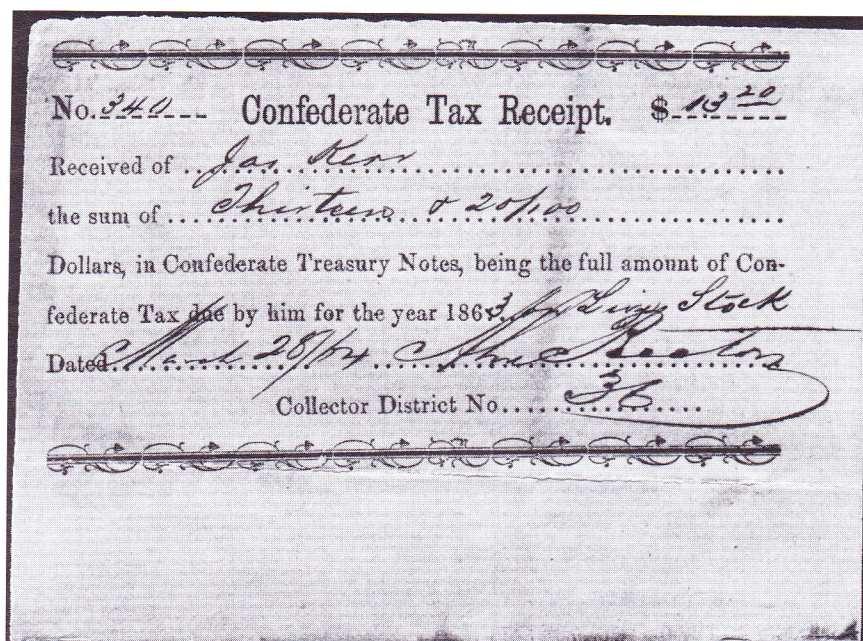


Figure 2.
Receipts were
to be given to
taxpayers
under Confed-
erate statutes.
This is an
example of a
printed
receipt.

Distillers: \$200 plus 20% on gross sales.
Brewers: \$100 plus 2.5% on gross sales.
Hotels, inns, taverns and eating houses:
Tax paid depended on the yearly
rental income.
Brokers: \$200 per year.
Commercial brokers or commission
merchants: \$200 plus 2.5%. A com-
mercial broker acted as an agent of
another individual.
Tobacconists: \$50 per year and 2.5%.
Theaters: \$500 per year and 5%.
Circuses: \$100 plus \$10 per "exhibi-
tion". The latter was defined as Ev-
ery building, tent or space, or area,
where feats of horsemanship or acro-
batic sports are exhibited."

Jugglers: \$50
Bowling alleys and bil-
liard rooms: \$40 for
each table or alley
Livery stable: \$50.
Cattle brokers: \$50 plus
2.5%.
Butchers and bakers:
\$50 plus 1%.
Peddlers: \$50 plus 2.5%
If selling "by the
package" (i.e., whole-
sale): \$100 plus 2.5%
Apothecaries: \$50 plus
2.5%
Photographers: \$50
plus 2.5%
Lawyers "actually en-
gaged in practice":
\$50
Physicians, surgeons

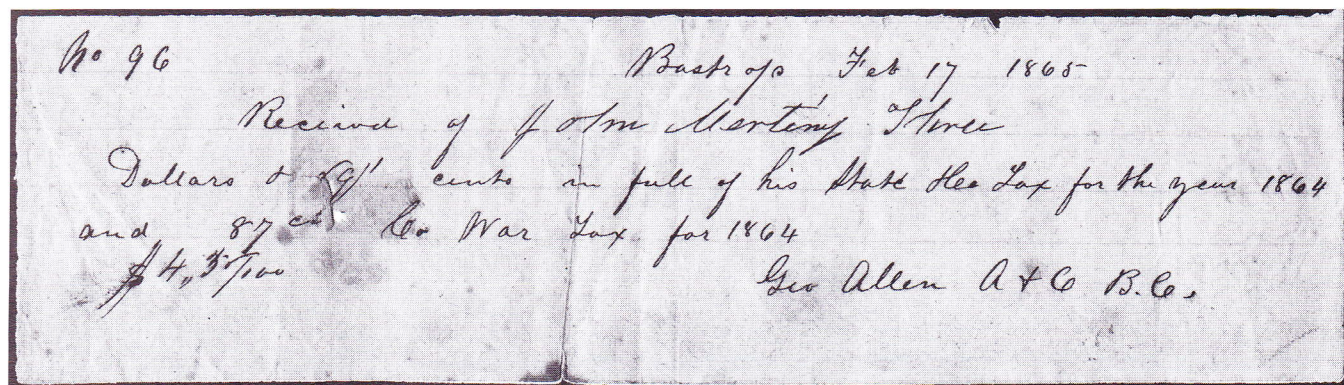
and dentists: \$50
Confectioners: \$50 plus 2.5%.

The Act of February 17, 1864 (Chapter
66) imposed basically the same set of
occupational taxes for that year, but
with a slight change in the rate for
grocers. Specifically:

Groceries, retail dealer: If quarterly
sales between \$100 and \$500: \$25
plus 2.5%.
Sales over \$500 per quarter: \$50 plus
2.5%.

The US Act of July 1, 1862, imposed an
annual tax on various occupations (Hines
1973) and in some cases a gross receipts tax.
The gross receipts tax was receipted on a
separate form (Hicks, 2004). Confederate

Figure 3. A handwritten receipt from Texas dated February 17, 1865, for 1864 taxes (reduced).



statutes imposed not only a fixed annual occupational tax, but combined this tax with a percentage tax on gross receipts.

The Confederate statutes specified that the taxpayers be given a receipt. We believe that such receipts are quite scarce. The few examples seen are either typeset in the simplest manner (Figure 2) or just written on whatever piece of paper was available (Figure 3). The printed receipt is 111 x 88 mm, typographed on grey laid paper. This specific receipt is for a tax on livestock, but this form may be similar to ones used for occupational taxes. The handwritten receipt is from Bastrop (Texas) and is for an 1864 tax and a war tax. It is 200 x 55 mm on gray wove lined paper. Nothing like the large typographed and later engraved license forms used by the US government are believed to have been

used by the Confederacy.

There must be many Confederate occupational tax receipts hidden away in archives, family papers and collections. The authors invite reader participation in assembling more information on this interesting aspect of Confederate States taxation.

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- Hicks, J. A. 2004. *Civil War era occupational licenses 1863–1873*. Morristown, NJ: The author.
- Hines, T. 1977. *Internal revenue special tax stamps, 1873–1972. A listing*. Beverly, MA: American Revenue Association.
- Matthews, J. M. 1988. *Statutes at large of the provisional government of the Confederate States of America*. Buffalo, NY: William S. Hein Co.

Atalaya—summer 2005

Summer 2005 brings yet another issue of *Atalaya*, finishing out 30 years of publication. This is an English language magazine about worldwide cinderella stamps. Included in the 12 pages are short articles about Montenegro, French Congo, Lundy, Svalbard, ACCR, Enotria, Kemp Land, Colombia (Boyaca, Tolima and San Luis), Almaguer and issues by Bruce Henderson.

Several books are also reviewed.

Atalaya is published two times per year by Christer Brunström (Kungsgatan 23, SE-302 45 Halmstad, Sweden). His standing offer is a sample copy of the current issues along with three back issues for a \$5 bill. He cannot accept checks due to high bank charges of about \$12.

State Revenue News—3rd quarter 2005

While not completely dedicated to one subject, the third quarter issue of *State Revenue News* does place major emphasis on the stamps of the state of Florida. In particular egg stamps, egg case stamps, cigarette decals, citrus, city and county stamps and Panama City cigarette varieties each have their own article. In “Florida Case Egg Stamps: Attempting to Untangle a Mess,” Scott Troutman does present a catalog listing of these stamps.

Non-Florida articles include a fish and game update, new finds in South Carolina and South Dakota turkey stamps, Alaska cigarette stamps, Kansas 2005 three pole permits, Oklahoma documentary quantities,

Chicago real estate transfer and an Illinois beer error. This is all in addition to various short notes, news and offers.

State Revenue Society Auction 33 contains over 300 lots of various state revenue stamps. Membership in the SRS is required to participate in the sale.

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.

Western Union Telegraph controls

by Steve Hiscocks

Twenty-three years ago I wrote and published *Telegraph and Telephone Stamps of the World* including, among many others, all U.S. telegraph stamps, both Scott and non-Scott, known to me. I did include all the Western Union control types I could find reference to at that time. Things have, however, changed and what has changed them, from the point of view of someone operating from the UK, is eBay. On eBay stamps are photographed or scanned and usually displayed in sufficient detail for the dates and control numbers on Western Union telegraphs to be clearly readable. This has allowed me to buy quite large numbers of these stamps which seldom appear on the UK market with the aim of building a collection including not only all values and dates (which is quite easy) but also all control types existing for each date and value (which is not so easy). It has also allowed me to glean information from lots I do not buy and check it against my old listing. I find that it was not as good as I thought it was.

I have lifted out the Western Union section of my book, clarified it a bit and reproduced it below. Please note that the prices, in 1982 pounds sterling, are well over 20 years old and are certainly nonsense now even if they were not then. To this listing I have added such new information as has so far come my way. It is shown in **bold** where I have got or have seen the stamps or seen reliable reports of them and in **bold italics** where I have deduced their existence but have not actually seen them myself. The next step must be to bring my current state of knowledge to the attention of American collectors who might be able provide further information. I will confess to an subsidiary motive. This exercise has left me with a lot of duplicates and I am far from completion so if anyone else is trying to build a collection of these and would like to exchange.

I have recently received some very useful information from Richard Friedberg, an ARA member, who has been able to examine a collection of booklets dated between around 1914 and the final years of use in the 1940s. He notes that the letter used in the control,

A, B, C, D or sometimes E corresponds to the size of, i.e. number of panes in, each booklet with A being the largest and subsequent letters corresponding to progressively smaller booklets in terms of content. Mr Friedberg writes:

For the booklets issued between 1914–1932 by Western Union that have six-stamp panes, the composition is as follows:

“A” (followed by a number) have 14 panes of each value.

“B” (followed by a number) have 8 panes of the 25 cent value and 10 panes of the 5 cent value.

“C” (followed by a number) have 3 panes of the 25 cent value and 9 panes of the 5 cent value.

These are consistent from year to year.

For the nine-stamp panes issued by Western Union between 1933–1946 (except for the “commemorative” Bell booklets) the pane count is as follows (all letters are again followed by numbers):

“A” 6 panes of 25 cent and 10 panes of the 5 cents stamps

“B” 5 panes of the 25 cent and 4 panes of the 5 cent

“C” 4 panes of the 25 cent and 3 panes of the 5 cent.

I estimate that for the 1933–1946 group the C booklets are the most common. I am not sure for the 1914–1932, but the A or B sizes are probably more common than the C size.

For the pre-1914 WU booklets, I have not seen enough complete booklets to make even an educated guess about the correlation of letters and the number of panes in the booklet. Post-1914 I am over 90% certain that my theory is right.

This fits nicely with my own observation that A tends to be scarce (because they handed out less of the largest booklets which presumably only went to VIPs) with B and C the most common. Only A, B and C were used after 1914. It had been ordained in the WU regulations that any extra booklets that were needed would bear the same number as the booklet initially given to that person and this policy continued although extra booklets were no longer handstamped but apparently

printed with the letter, occasionally A but usually B or C, now placed after the number.

Richard Friedberg confirms that all booklets from 1914 contained both values, 5¢ and 25¢. We know that all stamps in the same booklet had the same control number so I think that we can assume that, if a control type exists for one value, it must exist for the other value for that year. It is on that basis that I have included those controls shown in bold italics below.

George Kramer's excellent book tells us that the handstamped numbers were used before 1914 when an additional booklet was provided for someone who had run out of stamps and that the letters and numbers were the same as those printed on that user's earlier book (although not necessarily in the same order). If that is so we can make no assumptions about which handstamped stamps exist (that depended only on who ran out of stamps in their first allocated booklet) but it does seem to follow that for any handstamped control the same printed control letter must exist for that year. Otherwise we can only observe and list what is there.

I have a further problem with the handstamped controls and that is in the colors. Earlier listings, including my own, have included handstamped controls in red,

purple, black and occasionally blue. I have never seen a convincing black although I have seen many in a deep purple which is almost black and purple can look gray or blackish stamped over some colors. I suspect that a true black was never used (except on some manuscript controls) and what we actually see are many shades of purple ranging from almost black to almost invisible depending on how many stampings had been made before re-inking the stamp but I would welcome readers' observations on this subject.

Another problem lies in the stamps of several years which have no controls at all. I suspect that these were never officially issued but were the blanks intended for handstamping but in the event not needed, in effect remainders, which were probably meant to be destroyed but some of which found their way into private collections or into the hands of dealers. I am only aware of one in used condition, perhaps by a junior company official able to liberate one for his own use. All of this does not, of course, make them any less collectable or worthy of listing when known to exist.

To the listing then: I have retained the old introduction so I hope you will forgive a little repetition and please remember that the prices are nonsense!

The catalog listings

Western Union Telegraph Company

Western Union was established in 1856 and throughout its early history bought or otherwise acquired many smaller companies as will have been noted on earlier pages. Finally in 1943 it absorbed the other main company, the Postal Telegraph Cable Company. Since around 1910 Western Union has been owned or controlled by the Bell Telephone Company.

The issue of franks to company and railroad officials, politicians, major stockholders, pressmen, etc. began in 1871 and continued until 1946. In addition there was one set of prepayment stamps issued as a not very successful experiment in 1939 and a curious set of what appear to be credit stamps which appeared in the 1890s and which are of doubtful status. There was also what seems to be a messenger service label used in the 1930s in New York but this has not been included in the listing below since

it was probably a publicity label rather than a prepayment stamp for special delivery.

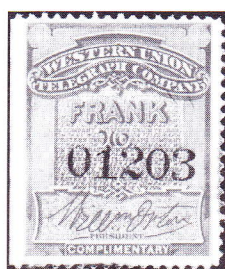
While the Western Union franks are themselves fairly straightforward the control numbers used are not. The first book of any particular number had its franks all printed with the same number preceded by a letter (the letter "O" for 1871-4), usually in red. When these were used up a further book was issued bearing the same number handstamped with, in some years, the letter after the number. For a few years the same numbers can again be found in manuscript but it is not known whether these were issued before or after the handstamped varieties (although after seems more likely). For a number of years the franks are known without control numbers—used in one case—while various varieties and combinations are known. Up to five different letters (A-E) are known for most years from 1875 to 1903 and rather fewer were used thereafter. Up to 1913 the letter "A" seems to be the least common. I have

listed below all varieties and letters reported but it is likely that others remain to be reported and further information would be welcomed.

Used copies are known for some years and the various cancellations are described in Notes at the appropriate places.

Prices quoted for varieties are necessarily somewhat arbitrary since the relative scarcities are not known accurately. Franks with printed control numbers are always the most common in any given year while matched pairs, triplets, etc with the same numbers in different forms would obviously command a premium.

The franks



Type 2

1871 (No date in design.) Engraved by the National Bank Note Co. on white wove paper. No watermark. Perf. 12 between stamps. Signature of William Orton. Control numbers printed in red—initial letter “O” or possibly “0” (zero).

| | | | Mint | Used |
|---|-----|------------------------|------|------|
| 6 | 2 | No value, bluish green | 6.00 | — |
| | (a) | perf. all sides | 8.00 | — |

Note The franks of 1871–4 are not dated and may be distinguished only by color. Copies are occasionally found with dates inserted by humorous philatelists.

1872 As above but control number and letter in blue.

| | | | | |
|---|---|-------------------------------|------|---|
| 7 | 2 | No value, orange-red (shades) | 4.00 | — |
|---|---|-------------------------------|------|---|

Note This frank is known used on piece or complete form but not canceled.

1873 As above. Controls in red.

| | | | | |
|---|---|-----------------------------------|------|---|
| 8 | 2 | No value, deep dull blue (shades) | 6.00 | — |
|---|---|-----------------------------------|------|---|

1874 As above. Controls in blue.

| | | | | |
|---|---|--------------------------|------|---|
| 9 | 2 | No value, brown (shades) | 9.00 | — |
|---|---|--------------------------|------|---|



Type 3

1875 As above but year date added to design. Controls in red.

| | | | | |
|----|-----|---|------|---|
| 10 | 3 | No value, deep gray-green (letters: A, B, C, D, E) | 8.00 | — |
| | (a) | imperf. (proof?) | — | — |

1876 As for 1875 but dated 1876. Controls in red.

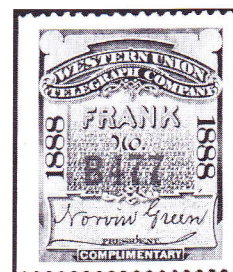
| | | | | |
|----|-----|--|-------|---|
| 11 | 3 | No value, orange-red (letters: A, B, C, D, E) | 5.00 | — |
| | (a) | blue-black printed controls (letter: A) | — | — |
| | (b) | manuscript controls in black (letters: A, B, C) | 10.00 | — |
| | (c) | violet—imperf. (color trial) | — | — |

1877 As for 1875 but dated 1877. Controls in red.

| | | | | |
|----|-----|--|-------|---|
| 12 | 3 | No value, dull violet blue (letters: A, B, C, D, E) | 5.00 | — |
| | (a) | manuscript controls in red (letters: B, C, D, E) | 10.00 | — |
| | (b) | manuscript controls in black (letter: B, D) | 10.00 | — |

1878 As for 1875 but dated 1878. Controls in blue.

| | | | | |
|----|-----|---|-------|---|
| 13 | 3 | No value, deep grayish brown (letters: B, C, D, E) | 9.00 | — |
| | (a) | manuscript controls (letters: B, C, D, E) | 14.00 | — |
| | (b) | imperf. (proof?) | — | — |



Type 4

1879 As for 1875 but dated 1879 and signature of Norvin Green. Controls printed in red.

| | | | | |
|----|-----|---|-------|---|
| 14 | 4 | No value, deep blue (shades) (letters: B, C, D, E) | 5.00 | — |
| | (a) | manuscript controls (letters: B, C, D, E) | 10.00 | — |
| | (b) | imperf. (proof?) | — | — |

1880 As for 1875 but dated 1880. Controls printed in blue.

| | | | | |
|----|-----|---|------|---|
| 15 | 4 | No value, dull carmine (letters: B, C, D, E) | 4.00 | — |
| | (a) | handstamped controls in blue (letters: B, C) | 8.00 | — |
| | (b) | imperf. (proof?) | — | — |

Note The printer for the issues of 1880-94 was the American Bank Note Co. but this reflects a consolidation of the National, Continental and American Bank Note Companies under the ABN Co name rather than a change of printer.

1881 As for 1875 but dated 1881. Controls printed in red.

| | | | | |
|----|-----|--|-------|---|
| 16 | 4 | No value, bluish green (letters: B, C, D, E) | 4.00 | — |
| | (a) | handstamped controls in blue (letter: C) | 5.00 | — |
| | (b) | handstamped controls in purple (letters: B, C, D, E?) | 5.00 | — |
| | (d) | manuscript controls in red (letter: C, E) | 10.00 | — |

1882 As for 1875 but dated 1882. Controls printed in red.

| | | | | |
|----|-----|--|-------|---|
| 17 | 4 | No value, deep blue (letters: A, B, C, D, E) | 3.50 | — |
| | (a) | printed controls in vermilion (letter: E) | 4.00 | — |
| | (b) | handstamped controls in red (letters: B, C, D, E) | 5.00 | — |
| | (c) | manuscript controls in black (letter: C) | 10.00 | — |

1883 As for 1875 but dated 1883. Controls printed in blue.

| | | | | |
|----|-----|---|-------|---|
| 18 | 4 | No value, yellow brown (letters: A, B, C, D, E) | 4.00 | — |
| | (a) | letter A deleted in black and letter D substituted | 25.00 | — |
| | (b) | handstamped controls in crimson (letters: B, C, D) | 5.00 | — |
| | (c) | handstamped controls in purple (letters: B, C, D) | 5.00 | — |

1884 As for 1875 but dated 1884. Controls printed in red.

| | | | | |
|----|------|---|-------|------|
| 19 | 4 | No value, deep gray-blue (letters: A, B, C, D, E) | 0.50 | 0.75 |
| | (a) | handstamped controls in red (letters: A, B, C, D, E) | 0.75 | 1.00 |
| | (b) | handstamped controls in purple (letters: B, C, D, E) | 0.75 | 1.00 |
| | (ba) | No. 19 (b) with letter D inverted | 10.00 | — |
| | (bb) | No. 19 (b) with letter B changed to C in red manuscript | 10.00 | — |
| | (c) | manuscript control in black (letters: B, C, D, E) | 3.00 | 5.00 |
| | (d) | manuscript controls in red (letters: C, D, E) | 3.00 | 5.00 |
| | (e) | No. 19 (a) se-tenant with No. 19 (c) (both letter C) | 30.00 | — |
| | (f) | no control number or letter | 10.00 | — |

Note The 1884 issue is reasonably common used and is found canceled in various ways—most commonly an "X" in pen or pencil but handstamped cancellations with large blue letters, etc., are also known.

1885 As for 1875 but dated 1885. Controls printed in red.

| | | | | |
|----|-----|--|-------|------|
| 20 | 4 | No value, green (letters: A, B, C, D, E) | 2.00 | 4.00 |
| | (a) | handstamped controls in red (letters: B, C, D, E) | 2.50 | — |
| | (b) | handstamped controls in purple (letters: B, C, E) | 2.50 | — |
| | (c) | handstamped controls in blue (letters: B, C, D) | 2.50 | — |
| | (d) | with no controls | 10.00 | — |

Note 1 I have what appears at first glance to be a D control in purple but closer examination shows it to consist of patches of blue and red as if the handstamp had accidentally been inked on a blue ink pad and then re-inked on a red pad without being cleaned in between.

Note 2 Used copies are canceled with a large outline letter "B" in magenta.

1886 As for 1875 but dated 1886. Controls printed in red.

| | | | | |
|----|-----|---|------|---|
| 21 | 4 | No value, grayish brown (letters: A, B, C, D, E) | 2.00 | — |
| | (a) | handstamped controls in purple (letters: B, C, D, E) | 2.50 | — |

1887 As for 1875 but dated 1887. Controls printed in red.

| | | | | |
|----|-----|---|------|---|
| 22 | 4 | No value, red-brown (letters: A, B, C, D, E) | 2.50 | — |
| | (a) | handstamped controls in purple | | |

| | | | |
|-----|-------------------------|--------------|---|
| | (letters: B, C, D, E) | 3.00 | — |
| (b) | with no controls | 10.00 | — |

1888 As for 1875 but dated 1888. Controls printed in red.

| | | | | |
|----|-----|--|------|---|
| 23 | 4 | No value, deep blue (shades) (letters: A, B, C, D, E) | 2.00 | — |
| | (a) | handstamped controls in purple (letters: B, C, D, E) | 2.50 | — |

1889 As for 1875 but dated 1889. Controls printed in red.

| | | | | |
|----|-----|--|-------|------|
| 24 | 4 | No value, olive green (letters: A, B, C, D, E) | 1.50 | 2.50 |
| | (a) | handstamped controls in purple (letters: A, B, C, D, E) | 2.00 | 3.00 |
| | (b) | manuscript controls (color?) (letter: E) | 25.00 | — |

Note Used copies are canceled pen strokes.

1890 As for 1875 but dated 1890. Controls printed in red.

| | | | | |
|----|-----|--|------|------|
| 25 | 4 | No value, deep purple (letters: A, B, C, D, E) | 0.75 | 1.50 |
| | (a) | printed controls in black (letters: B, C) | 1.00 | 2.00 |
| | (b) | handstamped controls in purple (letters: A, B, C, D, E) | 1.25 | 2.00 |
| | (c) | handstamped controls in black (letters: B, C, D, E) | 1.25 | 2.00 |
| | (e) | manuscript controls (color?) (letter: B) | 5.00 | — |
| | (f) | manuscript controls in black (letter: B, C, D) | 5.00 | — |

Note Used copies are reported canceled with purple handstamps (large letters or office names) or red handstamps ("RECEIVED" and date).

1891 As for 1875 but dated 1891. Controls printed in blue.

| | | | | |
|----|-----|---|------|---|
| 26 | 4 | No value, brown (letters: A, B, C, D, E) | 0.75 | — |
| | (a) | handstamped controls in purple (letters: B, C, D, E) | 1.00 | — |

1892 As for 1875 but dated 1892. Controls printed in blue.

| | | | | |
|----|-----|--|-------|---|
| 27 | 4 | No value, dull vermilion (letters: A, B, C, D, E) | 1.00 | — |
| | (a) | handstamped controls in dark purple (letters: A, B, C, D) | 1.25 | — |
| | (b) | with no controls | 10.00 | — |

1893 As for 1875 but dated 1893. Controls printed in red.

| | | | | |
|----|-----|--|------|------|
| 28 | 4 | No value, deep blue (shades) (letters: A, B, C, D, E) | 0.50 | 1.00 |
| | (a) | handstamped controls in purple | | |

| | | | |
|-----|--|--------------|------|
| | (letters: B, C, D, E) | 0.75 | 1.50 |
| (b) | handstamped controls in black (letters: B, C) | 0.75 | 1.50 |
| (c) | printed controls in red san serif letters (A, B, C) | 10.00 | — |

Note Used copies are canceled with a purple handstamp.



Type 5

1894 As for 1875 but dated 1894. Controls printed in red. Signature of Thomas T. Eckert.

| | | | | |
|----|-----|---|--------------|------|
| 29 | 5 | No value, bluish green (shades) (letters: A, B, C, D, E) | 0.50 | 1.00 |
| | (a) | handstamped controls in black (letters: A, B, C, D, E) | 0.75 | 1.25 |
| | (b) | handstamped controls in purple (letter: E) | 1.00 | 1.50 |
| | (c) | no controls | 5.00 | — |
| | (d) | printed controls in red san serif letters (A, B) | 10.00 | — |

Note Used copies are canceled with a handstamped company inscription, place and date in blue.



Type 6

1895 New design engraved by the International Bank Note Co. of New York on slightly brownish white wove paper. No watermark. Perf. 14. Controls printed in red.

| | | | | |
|----|---|--|------|---|
| 30 | 6 | No value, dark brown (letters: A, B, C, D, E) | 0.50 | — |
|----|---|--|------|---|

| | | | |
|-----|---|------|---|
| (a) | handstamped controls in purple (letters: A, C, D, E) | 0.75 | — |
| (b) | handstamped controls in black (letters: A, B, C, D, E) | 0.75 | — |

Note There is conflicting evidence on whether this frank is known used or not.

1896 As for 1895 but dated 1896. Controls printed in red.

| | | | | |
|----|-----|--|------|---|
| 31 | 6 | No value, deep lilac (letters: A, B, C, D, E) | 0.50 | — |
| | (a) | handstamped controls in purple (letters: A, B, C, D, E) | 0.75 | — |

Note See note under 1895 above.

1897 As for 1895 but dated 1897. Printed controls in blue.

| | | | | |
|----|-----|--|------|---|
| 32 | 6 | No value, scarlet (letters: A, B, C, D, E) | 0.50 | — |
| | (a) | handstamped controls in purple (letters: A, B, C, D, E) | 0.75 | — |
| | (b) | handstamped controls in black (letters: A, B, C, D, E) | 0.75 | — |

Note See note under 1895 above.

1898 As for 1895 but dated 1898. Printed controls in red.

| | | | | |
|----|-----|---|------|------|
| 33 | 6 | No value, green (letters: A, B, C, D, E) | 0.50 | 1.00 |
| | (a) | handstamped controls in dark purple (letters: A, B, C, D, E) | 0.75 | 1.50 |
| | (b) | handstamped controls in red (letter: C) | 1.00 | — |
| | (c) | with no controls | 5.00 | — |

Note 1 The red control of No. 33 (b) is said to look like a faded purple while the purple of No. 33 (a) tends almost to black. It is not clear at present whether No. 33 (b) should be regarded as a separate variety or as a shade of No. 33 (a).

Note 2 Used values are canceled with a long red hand stamp of letters and numbers only a small part of which falls upon the stamp.

1899 As for 1895 but dated 1899. Printed controls in red or in blue. In the latter case the letters follow the numbers.

| | | | | |
|----|-----|---|------|-------|
| 34 | 6 | No value, olive green (letters: A, B, C, D, E) | 0.50 | 1.00 |
| | (a) | printed controls in blue (see above) (letters: A, B, C, D, E) | 0.75 | 1.50 |
| | (b) | No. 34 (a) with no printed letter but manuscript B or C in black. | 5.00 | 10.00 |

| | | | |
|-----|--|------|-------|
| (c) | handstamped controls in purple (letters: A, B, C, D, E) | 0.75 | 1.50 |
| (e) | with no control | 2.00 | 10.00 |

Note 1 Care must be taken with No 34(e) since the purple handstamped controls can be very faint.

Note 2 Used values are canceled with (a) blue handstamp of office name in ornate rectangle, (b) red handstamps of office name and date in straight line or company name or initials in variously sized circles or (c) letters and numbers in pen.



Type 7 (red control)



Type 8 (blue control)

1900 As for 1895 but dated 1900 and perf. 13. Printed controls in red or blue as for 1899.

| | | | | |
|----|-----|--|------|---|
| 35 | 6 | No value, crimson (letters: A, B, C, D, E) | 0.50 | — |
| | (a) | No. 35 with san serif (as distinct from serif D) | 2.00 | — |
| | (b) | printed controls in blue (number first) (letters: B, C, D, E) | 0.75 | — |
| | (c) | with no control | 5.00 | — |

Note 1 There is again doubt as to whether this year's issues are known used.

Note 2 The blue "printed" controls of No. 35 (b) (type 8) are referred to by Rich as "manual printed" whatever that might mean. They are larger and more ornate than the red printed controls of No. 35 (type 6) but markedly different in style from the "handstamped" controls (type 7).

1901 As for 1895 but dated 1901. Red and blue printed controls as for 1900.

| | | | | |
|----|-----|--|------|---|
| 36 | 6 | No value, dark orange brown (letters: A, B, C, D, E) | 0.50 | — |
| | (a) | printed controls in blue (number first) (letters: B, C, D, E) | 0.75 | — |
| | (b) | as for 36 (a) but letters (C, D) inserted separately | 1.50 | — |

(c) with no control 5.00 —

Note It is not clear whether C and D are found alternatively or together on No. 36 (b). Information would, as always, be welcomed.

1902 As for 1895 but dated 1902 and perf. 14. Controls of the same types as for 1900 (6 and 8) but both in red. Signature of Thos. F. Eckert.

37 6 No value, steel blue
(letters: A, B, C, D, E) 3.00 —
(a) red controls of type 8
(letters: B, C, D, E) 5.00 —



Type 9

1902 As above but with signature of R. C. Clowry (following death of Col. Eckert early in 1902). Controls as for No. 37.

38 9 No value, steel blue
(letters: A, B, C, D) 3.00 —
(a) red controls of type 8
(letters: B, C, D, E) 4.00 —
(c) handstamped control in purple,
number first (C) — —

1903 As for No. 38 but dated 1903. All controls in red as for Nos. 37 and 37 (a).

39 9 No value, green (letters: A, B, C, D, E) 0.50 —
(a) red controls of type 8
(letters: A, B, C, D, E) 0.50 —
(b) with no controls 2.00 —

Note Opinions again differ on whether used copies exist.

1904 As for 1903 but dated 1904. Controls in red as for Nos. 37 and 37 (a) and also in blue as type 8.

40 9 No value, brown lake
(letters: A, B, C, D, E) 0.50 —
(a) red controls of type 8 (letters: C, D, E) 0.75 —
(b) blue controls of type 8
(letters: B, C, D) 0.50 —
(c) with no controls 2.50 —

1905 As for 1903 but dated 1905. Controls in both above types in blue.

41 9 No value, carmine-red
(letters: A, B, C, D, E) 0.40 0.75
(a) blue controls of type 8
(letters: B, C, D, E) 0.50 1.00
(b) imperf. (proof?) — —
(c) with no control 10.00 —

Note 1 Used copies are canceled with a purple handstamp of large numerals.

Note 2 The letter C in No. 41 is said often to resemble a "G."

1906 As for 1903 but dated 1906. Controls of both above types in red.

42 9 No value, dark blue
(letters: A, B, C, D, E) 0.50 0.75
(a) red controls of type 8
(letter: B, C, D, E) 0.50 0.75

Note Used copies are known canceled with pen (red), pencil, crayon and various purple handstamps.

1907 As for 1903 but dated 1907. Type 6 controls in red, type 8 in blue.

43 9 No value, dark orange brown
(letters: A, B, C, D, E) 0.50 1.00
(a) blue controls of type 8
(letters: B, C, D, E) 0.60 1.00
(b) as for No. 43 (a) but with
letter C double 2.00 —
(c) with no control 10.00 —

Note Used stamps canceled with pencil strokes or office names in purple handstamps.

1908 As for 1903 but dated 1908. Controls of both above types in red.

44 9 No value, blackish lilac
(letters: A, B, C, D, E) 1.00 1.50
(a) red controls of type 8 (letter: C, B) 1.50 2.00
(c) with no control 10.00 —

Note Cancellation type not reported.

1909 As for 1903 but dated 1909. Controls of types 6 and 8 in red.

45 9 No value, olive green
(letters: A, B, C, D) 1.00 —
(a) controls of type 8 (letters: B, C) 1.50 —

1910 As for 1903 but dated 1910. Controls of types 6 and 8 in blue. Perf. 12.

| | | | | |
|----|-----|---|------|------|
| 46 | 9 | No value, brownish yellow (letters: A, B, C, D, E) | 0.50 | 1.00 |
| | (a) | controls of type 8 (letters: B, C, D) | 0.75 | 1.50 |

Note Cancellation type not reported.



Type 10

1911 New design engraved by the American Bank Note Co. on wove paper. No watermark. Perf. 12. Signature of Theo. N. Vail. Red printed controls of type larger & more ornate than **6**.

| | | | | |
|----|-----|---|------|---|
| 47 | 10 | No value, deep bluish green (letters: A, B, C, D, E) | 4.00 | — |
| | (a) | handstamped control in red, number first (B, C, D) | — | — |

1912 As for 1911 but dated 1912. Controls of types **10** and **8** in red.

| | | | | |
|----|-----|---|------|---|
| 48 | 10 | No value, purple (letter: A, B, C, D) | 4.00 | — |
| | (a) | controls of type 8 (letters: B, C) | 5.00 | — |

1913 As for 1911 but dated 1913. Engraved by Kihn Brothers Bank Note Co. of New York (imprint on lower two stamps of pane) on whiter wove paper. No watermark. Perf. 14. Printed controls in red (type **10**) and blue (letter last).

| | | | | |
|----|-----|--|-------|---|
| 49 | 10 | No value, reddish brown (letters: A, B, C, D) | 4.50 | — |
| | (a) | printed controls in blue, letter (B, C, D) last | 5.00 | — |
| | (b) | imperf. between horizontal pair | 25.00 | — |
| | (c) | imperf. between vertical pair | 25.00 | — |
| | (d) | no control | — | — |

Note Type **10** is actually, apart from the signature, a return to type **4**.

1914 New smaller design engraved by E. A. Wright Bank Note Co. on wove paper. Values introduced and thus technically stamps rather than franks. No watermark. Perf. 12. Same signature. Controls in red of same two types as in 1912.

| | | | | |
|----|----|--|------|------|
| 50 | 11 | 5¢ deep brown (letters: A, B, C) | 1.00 | 2.00 |
|----|----|--|------|------|



Type 11

| | | | | |
|------|-----|--|------|------|
| | (a) | san serif "B" in place of serif "B" in control | 1.00 | |
| 2.00 | (b) | letter after number (letter: A, B) | 1.50 | 3.00 |
| | (c) | imperf. between horizontal pair | 8.00 | — |
| | (d) | imperf. between vertical pair | 8.00 | — |
| 51 | 11 | 25¢ bluish gray (letters: A, B, C) | 2.00 | — |
| | (a) | san serif "B" in place of serif "B" in control | 2.00 | — |
| | (b) | letter after number (letter: A, B) | 2.50 | — |

Note 1 There is confusion in my sources as to whether it is the 5¢ or 25¢ which is known used. I have seen neither and do not know the form of cancellation if any.

Note 2 The C control on No. 51 in my collection is smudged as if carelessly applied by handstamp and the letter and numbers on that and on my No.50 "B" control are much bigger than on others of that year.

1915 As for 1914 but dated 1915. Controls in red. Signature of Newcomb Carlton.

| | | | | |
|----|-----|---|-------|---|
| 52 | 11 | 5¢ red-orange (letters: A, B, C) | 1.00 | — |
| | (a) | letter after number (letter: A, B, C) | 1.50 | — |
| 53 | 11 | 25¢ deep olive green (letters: A, B, C) | 2.50 | — |
| | (a) | letter after number (letter: A, B, C) | 3.00 | — |
| | (b) | imperf. between horizontal pair | 10.00 | — |



Type 12

1916 New design engraved by the American Bank Note Co. on white wove paper. No watermark. Perf. 12. Same signature. Printed controls in red and blue as indicated.

| | | | | |
|----|----|---|------|---|
| 54 | 12 | 5c deep new blue, red controls (letters: A, B, C) | 0.75 | — |
| | | (a) letter after number (letter: B, C) in blue | 1.00 | — |
| 55 | 12 | 25c lake, blue controls (letters: A, B, C) | 1.00 | — |
| | | (a) letter after number (letter: B, C) in blue | 1.00 | — |

Note Both are known overprinted "specimen" in the same color as the controls and numbered "0000."

1917 As for 1916 but dated 1917. Engraved by the Security Bank Note Co. Perf. 11. Controls in red.

| | | | | |
|----|----|---|------|---|
| 56 | 12 | 5c yellow brown (letters: A, B, C) | 0.75 | — |
| | | (a) letter after number (letter: A, B, C) | 1.00 | — |
| 57 | 12 | 25c deep green (letters: A, B, C) | 1.00 | — |
| | | (a) letter after number (letter: A, B, C) | 1.50 | — |

1918 As for 1916 but dated 1918. Controls in red.

| | | | | |
|----|----|--|------|---|
| 58 | 12 | 5c olive green (letters: A, B, C) | 0.50 | — |
| | | (a) letter after number (letters: A, B, C) | 0.75 | — |
| 59 | 12 | 25c chocolate (letters: A, B, C) | 0.75 | — |
| | | (a) letter after number (letters: A, B, C) | 1.00 | — |

1919 As for 1916 but dated 1919. Controls in blue or red as indicated.

| | | | | |
|----|----|--|------|---|
| 60 | 12 | 5c orange brown (blue controls) (letters: A, B, C) | 0.50 | — |
| | | (a) letter after number (red controls) (letter: B, C) | 1.00 | — |
| 61 | 12 | 25c dark blue (blue controls) (letters: A, B, C) | 1.00 | — |
| | | (a) letter after number (red controls) (letter: B, C) | 1.50 | — |

1920 As for 1916 but dated 1920. Engraved by E. A. Wright Bank Note Co. Perf. 12. All controls in red.

| | | | | |
|----|----|---|-------|---|
| 62 | 12 | 5c deep grayish green (letters: A, B, C) | 0.30 | — |
| | | (a) letter after number (letters: A, B, C) | 0.50 | — |
| | | (b) handstamped letter before number in red (letter B) | 10.00 | — |
| 63 | 12 | 25c deep olive (letters: A, B, C) | 0.50 | — |
| | | (a) letter after number (letters: A, B, C) | 0.75 | — |
| | | (b) handstamped letter before number in red (letter B) | 10.00 | — |

Note My copies of No. 63 have the normal size A and B but much larger numbers than in surrounding years.

1921 As for 1916 but dated 1921 and engraved by the Security Bank Note Co. Perf. 12. Printed controls in carmine.

| | | | | |
|----|----|---|------|---|
| 64 | 12 | 5c deep rose red (letters: A, B, C) | 0.25 | — |
| | | (a) no controls | — | — |

| | | | | |
|----|----|---|------|---|
| | | (b) letter after number (letters: A, B, C)— | — | — |
| 65 | 12 | 25c dark blue (letters: A, B, C) | 0.30 | — |
| | | (a) no controls | 2.00 | — |
| | | (b) letter after number (letters: A, B, C)— | — | — |

1922 As for 1916 but dated 1922. Letter first controls printed in red. Number first in blue.

| | | | | |
|----|----|---|------|---|
| 66 | 12 | 5c yellow brown (letters: A, B, C) | 0.25 | — |
| | | (a) letter after number (letter: A, B, C) | 0.40 | — |
| | | (b) imperf. between horizontal pair | 5.00 | — |
| | | (c) no controls | — | — |
| 67 | 12 | 25c crimson (letters: A, B, C) | 0.50 | — |
| | | (a) letter after number (letter: A, B, C) | 0.75 | — |
| | | (b) no controls | — | — |

1923 As for 1916 but dated 1923. Printed controls red. Number first controls green.

| | | | | |
|----|----|---|------|---|
| 68 | 12 | 5c olive green (letters: A, B, C) | 0.25 | — |
| | | (a) letter after number (letter: A, B, C) | 0.40 | — |
| | | (b) no controls | — | — |
| 69 | 12 | 25c plum (letters: A, B, C) | 0.50 | — |
| | | (a) letter after number (letter: A, B, C) | 0.75 | — |
| | | (b) no controls | — | — |

1924 As for 1916 but dated 1924. Controls printed in red. Number first controls in blue.

| | | | | |
|----|----|---|------|---|
| 70 | 12 | 5c orange brown (letters: A, B, C) | 1.00 | — |
| | | (a) letter after number (letter: A, B, C) | 1.50 | — |
| | | (b) with no control | 3.00 | — |
| 71 | 12 | 25c gray—blue (letters: A, B, C) | 2.00 | — |
| | | (a) letter after number (letter: A, B, C) | 3.00 | — |
| | | (b) no controls | — | — |

1925 As for 1916 but dated 1925. Controls printed in red.

| | | | | |
|----|----|---|------|---|
| 72 | 12 | 5c olive green (letters: A, B, C) | 0.25 | — |
| | | (a) letter after number, blue, (letters: A, B) | 0.40 | — |
| | | (b) no controls | 2.00 | — |
| 73 | 12 | 25c bright carmine (letters: A, B, C) | 0.50 | — |
| | | (a) letter after number, blue (letter: A, B) | 0.75 | — |
| | | (b) no controls | — | — |

1926 As for 1916 but dated 1926. Controls printed in red, number first controls in blue.

| | | | | |
|----|----|--|------|---|
| 74 | 12 | 5c blue (letters: A, B, C) | 0.25 | — |
| | | (a) letter after number (letter: A, B) | 0.40 | — |
| | | (b) no controls | — | — |
| 75 | 12 | 25c light brown (letters: A, B, C) | 1.00 | — |
| | | (a) letter after number (letter: A, B) | 1.50 | — |
| | | (b) no controls | — | — |

1927 As for 1916 but dated 1927. Controls printed in red, number first controls in blue.

| | | | | |
|----|----|--|------|---|
| 76 | 12 | 5c bright carmine (letters: A, B, C) | 0.25 | — |
|----|----|--|------|---|

| | | | | |
|----|-----|---|------|---|
| | (a) | letter after number in blue (letter A, B, C) | — | — |
| | (b) | no controls | — | — |
| 77 | 12 | 25c green (letters: A, B, C) | 1.00 | — |
| | (a) | letter after number in blue (letter A, B, C) | — | — |
| | (b) | no control | 5.00 | — |

Note. I have seen no letter after number controls and no reports of such controls after 1927 and there seems to have been a different procedure for providing further stamps for existing customers followed from 1928 onwards. There are no apparent changes of font, color or size of character within any year after 1927 so it seems that any further stamps provided may have been identical to those initially supplied. It is noticeable, however, that much higher numbers can be found after 1927 so Western Union may have abandoned its policy of providing further stamps with the same number (or a related number) as initially supplied and simply printed higher control numbers onto stamps issued later.

1928 As for 1916 but dated 1928 and engraved by the E. A. Wright Bank Note Co. Perf. 12. Controls printed in red.

| | | | | |
|----|----|----------------------------------|------|---|
| 78 | 12 | 5c brown (letters: A, B, C) | 0.20 | — |
| 79 | 12 | 25c dark blue (letters: A, B, C) | 0.50 | — |

1929 As for 1916 but dated 1929. Engraved by the Security Bank Note Co. Perf. 12. Controls printed in large red letters and numbers

| | | | | |
|----|----|-------------------------------------|------|------|
| 80 | 12 | 5c dark green (letters: A, B, C) | 0.25 | 1.00 |
| 81 | 12 | 25c purple brown (letters: A, B, C) | 0.50 | 3.00 |

Note copies of these and subsequent franks are mostly canceled with the word "CANCELED" three times in a divided box—usually in blue but also known in green (1931) and purple (1932). The date is also sometimes stamped on in purple. Used stamps are common from 1930 to 1932.

1930 As for 1916 but dated 1930. Controls printed in red.

| | | | | |
|----|-----|-------------------------------------|------|------|
| 82 | 12 | 5c green (letters: A, B, C) | 0.20 | 1.00 |
| 83 | 12 | 25c deep carmine (letters: A, B, C) | 0.20 | 1.00 |
| | (a) | imperf. between vertical pair | 5.00 | — |

1931 As for 1916 but dated 1931. Controls printed in red.

| | | | | |
|----|----|------------------------------------|------|------|
| 84 | 12 | 5c yellow brown (letters: A, B, C) | 0.20 | 1.00 |
| 85 | 12 | 25c green-blue (letters: A, B, C) | 0.20 | 1.00 |

1932 As for 1916 but dated 1932. Controls printed in red.

| | | | | |
|----|----|---|------|------|
| 86 | 12 | 5c bluish green (letters: A, B, C) | 0.20 | 1.00 |
| 87 | 12 | 25c carmine (shades) (letters: A, B, C) | 0.20 | 1.00 |



Type 13

1933 New smaller design lithographed by the Oberly and Newell Co on white wove paper. No watermark. Perf. 14 x 12.5 between stamps in panes of nine (i.e. 2 in each pane are perf on all sides). Small controls printed in red.

| | | | | |
|----|----|--|------|---|
| 88 | 13 | 5c pale pinkish brown (letters: A, B, C) | 0.20 | — |
| 89 | 13 | 25c bluish green (letters: A, B, C) | 0.20 | — |

1934 As for 1933 but dated 1934 and lithographed by the Security Bank Note Co. on wove paper. No watermark. Perf. 12 between stamps in panes of nine. Signature of R. B. White. Large red controls.

| | | | | |
|----|----|------------------------------------|------|---|
| 90 | 13 | 5c rose-carmine (letters: A, B, C) | 0.20 | — |
| 91 | 13 | 25c indigo (letters: A, B, C) | 0.25 | — |

1935 As for 1933 but dated 1935. Controls printed in red.

| | | | | |
|----|----|------------------------------------|------|---|
| 92 | 13 | 5c yellow brown (letters: A, B, C) | 0.20 | — |
| 93 | 13 | 25c carmine (letters: A, B, C) | 0.25 | — |

1936 As for 1933 but dated 1936. Controls printed in red.

| | | | | |
|----|----|------------------------------------|------|------|
| 94 | 13 | 5c blue (letters: A, B, C) | 0.25 | 0.75 |
| 95 | 13 | 25c light green (letters: A, B, C) | 0.20 | 0.75 |

1937 As for 1933 but dated 1937. Controls printed in red.

| | | | | |
|----|----|------------------------------------|------|---|
| 96 | 13 | 5c yellow brown (letters: A, B, C) | 0.25 | — |
| 97 | 13 | 25c carmine red (letters: A, B, C) | 0.25 | — |

1938 As for 1933 but dated 1938. Controls printed in red.

| | | | | |
|----|----|----------------------------------|------|------|
| 98 | 13 | 5c gray-olive (letters: A, B, C) | 0.25 | 0.75 |
| 99 | 13 | 25c blue (letters: A, B, C) | 0.20 | 0.75 |

1939 As for 1933 but dated 1939. Controls printed in red.

| | | | | |
|-----|-----|--------------------------------------|------|---|
| 100 | 13 | 5c orange (letters: A, B, C) | 0.20 | — |
| | (a) | imperf. between horizontal pair | 5.00 | — |
| 101 | 13 | 25c bright purple (letters: A, B, C) | 0.50 | — |

1940 As for 1933 but dated 1940. Controls printed in red.

| | | | | |
|-----|----|---|------|---|
| 102 | 13 | 5¢ light blue (letters: A, B, C) | 0.40 | — |
| 103 | 13 | 25¢ light emerald (shades) (letters: A, B, C) | 0.40 | — |

1941 As for 1933 but dated 1941. Controls printed in red. Perf. 12.5

| | | | | |
|-----|----|-----------------------------------|------|---|
| 104 | 13 | 5¢ dull claret (letters: A, B, C) | 0.30 | — |
| 105 | 13 | 25¢ orange—red (letters: A, B, C) | 0.30 | — |

1942 As for 1933 but dated 1942. Controls printed in red. Signature of A. N. Williams.

| | | | | |
|-----|----|------------------------------------|------|---|
| 106 | 13 | 5¢ brown (letters: A, B, C) | 0.25 | — |
| 107 | 13 | 25¢ ultramarine (letters: A, B, C) | 0.25 | — |

1943 As for 1933 but dated 1943. Controls printed in red.

| | | | | |
|-----|----|--------------------------------------|------|---|
| 108 | 13 | 5¢ orange (letters: A, B, C) | 0.25 | — |
| 109 | 13 | 25¢ bright purple (letters: A, B, C) | 0.20 | — |

1944 As for 1933 but dated 1944. Controls printed in red.

| | | | | |
|-----|----|---|------|---|
| 110 | 13 | 5¢ light yellowish green (letters: A, B, C) | 0.20 | — |
| 111 | 13 | 25¢ dull yellow brown (letters: A, B, C) | 0.20 | — |

1945 As for 1933 but dated 1945. Controls printed in red.

| | | | | |
|-----|----|--|------|---|
| 108 | 13 | 5¢ blue (letters: A, B, C) | 0.25 | — |
| 109 | 13 | 25¢ yellowish green (letters: A, B, C) | 0.20 | — |

1946 As for 1933 but dated 1946. Controls printed in red.

| | | | | |
|-----|----|---|------|---|
| 110 | 13 | 5¢ dull yellow brown (letters: A, B, C) | 0.20 | — |
| 111 | 13 | 25¢ red (letters: A, B, C) | 0.20 | — |

Final Note The listing as it now stands is, I think, much closer to being accurate than previous listings but is certainly not yet perfect and my purpose in presenting it here where any serious collectors of these stamps are likely to see it is to encourage further contributions. Please contact me by e-mail at <SteveHiscocks@aol.com> or by post at P.O. Box 77, Woking, GU22 0JU, UK, if you are able to help.

Literature in review

Licences and Related Ephemera of Great Britain 1660-1939 by R. H. Champion, E. J. Hitchings and E. A. Hall (ISBN 0 9525123 9 4). 123 x pages, A4, perfect bound, illustrated. Published by the Revenue Society of Great Britain. Available from the publisher (Hon Secretary Revenue Society of Great Britain, 57 Brandles Road, Letchworth Garden City, Herts SG6 2JA, UK) for £12.50 plus surface postage of £2.50.

Just as stampless covers are collected and studies in the postal phase of philately, so, too, licenses and receipts are collected by fiscal philatelists. Written evidence of taxation has been found as far back as 2000 B. C. on cuneiform clay tablets. This study looks at various written evidence in Great Britain from 1660 (the Restoration of the Monarchy) to 1939 (the beginning of World War II).

The Revenue Stamps of Uruguay, Volume 2: Patente de Rodados de Departamento de Montevideo, Vehicle Registration Department of Montevideo 1928-1963, by Joe Ross (ISBN 0-9677307-2-4). 57 x xii pages, 8.5 x 11 inches, comb bound

The book is arranged in dictionary form beginning with Adhesive and Admiralty Court and ending with Window Tax and Wire Drawers. The listings define various forms of licenses, excise taxes and terms used in taxation. Most of the various classes of licenses are illustrated although many are extremely rare and some completely unknown even in government archives.

This is not a catalog or even a preliminary listing of these items. It is the authors' attempt at explaining just what these things are and to give an indication of rarity (a, very common through g, not seen). Laws are referenced, dates of usage are given. In all, this book can be very beneficial to those venturing into these unexplored areas.

Kenneth Trettin

with plastic cover. Illustrated (in color), priced. Available from the author (8036 Rio Linda Blvd, Elverta, CA 95626) for \$40 post-paid in the US, overseas airmail postage add \$10.

Over 3,000 items are listed, most of which

are priced, in this catalog of a virtually unknown area. The author knows of one article about Uruguay revenues written in 1939 that included four pages of illustrations; nothing was written specifically about the

vehicle registration stamps. This is volume two of a series of Uruguay revenue stamps. Volumes one and three are still being written.

Literature/page 129

"Tiny Bond" answers

by **Jim Fletcher, ARA**

The short article by Terence Hines in the March 1996 issue of *The American Revenuer* about "Tiny Bond" was of much interest to me. It was about a Tiny Bond stamp in green on white paper, measuring 23 x 21 mm and perforated 11 ½ by 12 with a left straight edge. I had a Tiny Bond myself, as shown enlarged in Figure 1, also in green. Among the various stamps I collect are some cinderellas, and recently I began to accumulate some trading stamps.

Most trading stamps given were general trading stamps, such as S & H Green Stamps. These were offered by many merchants, stuck into an S & H booklet regard-

less of merchant, and then redeemed for merchandise at an S & H Redemption Center.

Tiny Bonds Trading Stamps were produced by the Pictorial Paper Package Corporation of Aurora, Illinois, which was founded in 1936. They were in various colors for various merchants. They were issued at least from the late 1940s through the early 1970s. They were an answer to the general trading stamps. The Tiny Bond was specific to a given merchant with that merchant's name on its stamp and booklet. For example, Seelye's Men's Wear of Albion, Michigan, gave a green Tiny Bond for each 25¢ purchase made there. It took 102 stamps to fill the Seelye booklet. Then Seelye's would redeem the full booklet for \$1.00 in merchandise at the Seelye's store. This was a nice dividend of about 4% on those purchases. See Figure 2 for Seelye's booklet and stamp.

There were at least three merchants of Franklin Park, Illinois, who gave Tiny Bonds in different colors. J & S Men's & Boys' Wear gave red orange stamps; Roz-Lyn's Specialty Shop gave dark green stamps; and, Town and Country Shoppe gave periwinkle blue stamps.

I hope this answers some of the questions raised by Terence Hines.



Figure 1. A Tiny Bond stamp the author had in his collection.

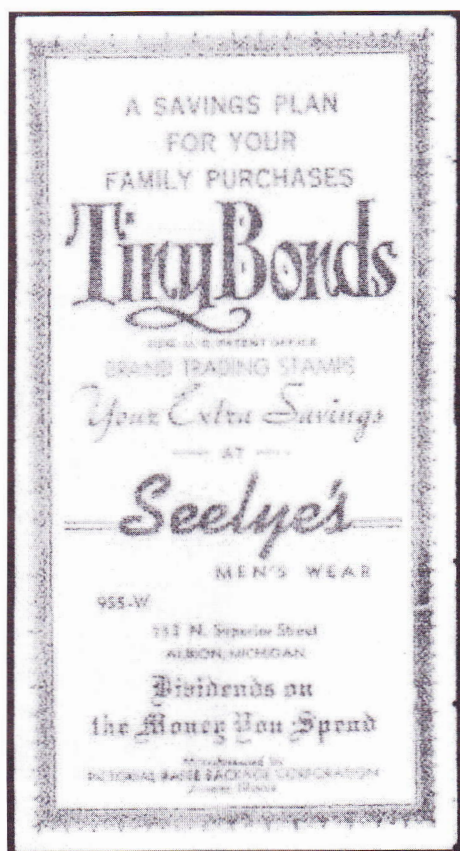
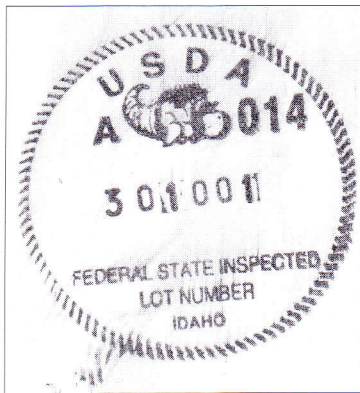
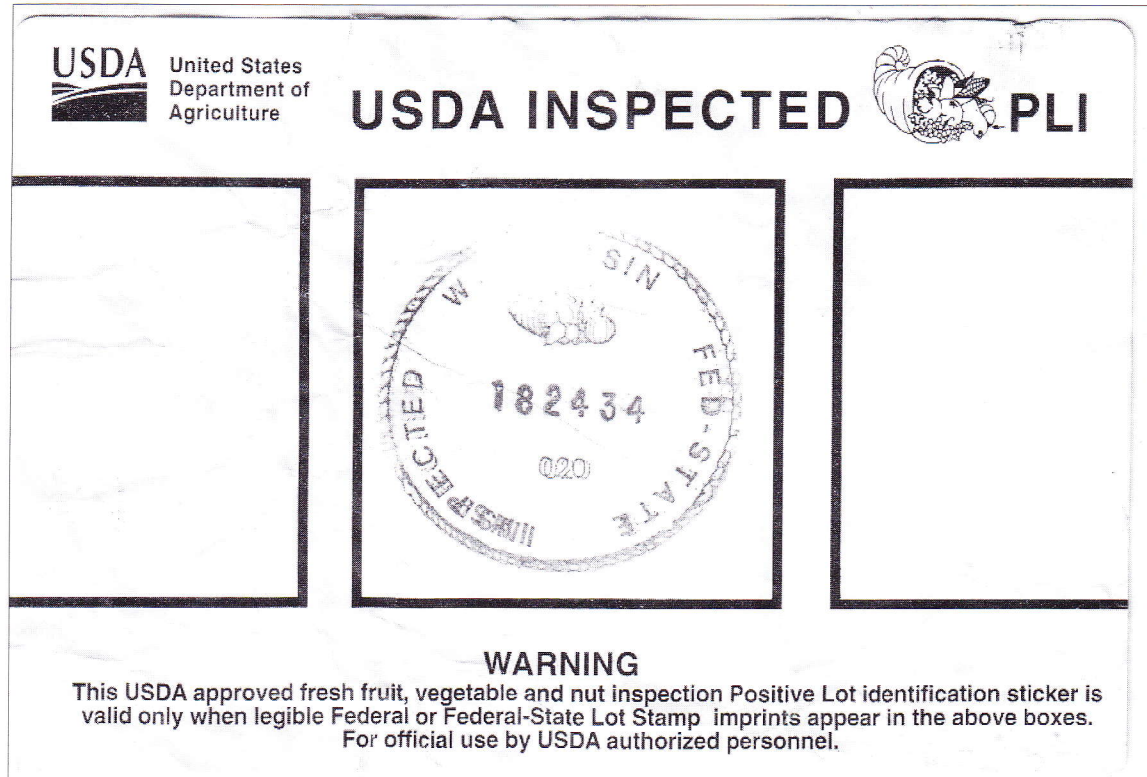


Figure 2. Savings booklet and stamps from Seelye's Mens Wear of Albion, Michigan.

Fruit, vegetable and nut inspection



by **Frank Binder, ARA,**
and **Scott Troutman, ARA**

Frank recently encountered two new identification stickers used by the United States Department of Agriculture for inspecting fruit, vegetables and nuts. The design on both are similar. This label is a bright day-glo yellow-green, though the scanner seems to treat this color as white. Two sizes have

been seen. The smaller is 152 mm x 103 mm and the big one is 198 mm x 103 mm. The corners are rounded. They are die cut self adhesives that come in rolls.

The Federal-state inspectors are using a handstamp (a poor strike is on the example shown which features a cornucopia at top in a rope-like circle. Though the other lettering I have seen varies wildly they seem to have an inspector number (in this case 20), a lot number (182434) and a state (Wisconsin).

The second figure is a handstamp from Idaho which shows the cornucopia better.

Canadian Revenue Newsletter—June 2005

In the June 2005 issue of the *Canadian Revenue Newsletter* Edward Zaluski illustrates a "Revision to Angst's New Brunswick Probate Dies." J. Richard Fleet identifies 41 illustrated "Company Cancellations on Second Issue Bill Stamps." Editor Christopher Ryan presents three articles: "Payment Records Improperly Taxed as Receipts," "Ontario Municipal User-pay Garbage Tags and Bags (4)" and "Canada's Embossed Ex-

cise Tax Stamps:1915-1953."

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

City of Basle tramway stamps

by **Donn Lueck, ARA**

The Basel streetcar service began about 1880 as a privately owned and operated business. It connected the most important traffic junctions of that time, namely the central railway station of the *Centralbahn* with the old *Badische railway station* via the *Freie Strasse* across the Rhein River. These first means of transportation moved without tracks. The platforms of the cars were open and were pulled by two horses. As time went on, there were several routes. These were indicated by alphabetical letters on the side of the car. There were also ads for cacao and chocolate on the cars, as well as other products. The horse-drawn cars were used for 15 years.

After planning for a long time, on May 6, 1895, the first streetcar lines were started in Basel as a communal enterprise under the jurisdiction of the canton. Tracks were installed with 600 volt direct current and *meter track* were felt to be correct for Basel. Originally this enterprise was called *Basler Strassenbahnen* (BStB). In 1946 it was changed to *Basler Verkehrsbetriebe* (BVB).

The tramway stamps were first issued in 1916, these have no date overprinted. Beginning in 1917 the stamps were overprinted with the month and year date to indicate payment for the use of the tramway for the month. The different values were for use on different routes. The last stamps were issued in 1968 after which time only tickets were used.

The appearance of this article constitutes the first attempt at listing the Basle Strassenbahnen. The first design (19.5 x 22.5mm) has a Bishop's Crozier in a shield at the left. They are inscribed "BASLER STRASSENBAHNEN/WERTMARKE." This design was used from 1916–1924. The last known use of this design was January 1924.

In 1920 there were two smaller designs (12 x 24mm) used for values 12 Frs and 18 Frs (numbers 10–11). These are the only known issues of this design. The date overprint is larger on numbers 22–23. The design was changed in March 1925 (earliest known

use) with the Bishop's Crozier in a shield in the center.

In 1937 a new design with the value in an oval and small Bishop's Crozier in each corner. This design was used until 1968. All stamps (except 1916) are overprinted with the month and year in black or red (red on numbers 42, 43, 76, 77, 80, 81, 84 and 85). In 1947 the inscription was changed to "BASLER/VERKEHRS-BETRIEBE." Stamps are perforated 11.5 (numbers 1–57) or 10.75–11 (numbers 58–121).

Monthly stamps



Number 1

| | | | |
|---|------|------|------------------|
| 1 | 1916 | 20.- | violet (no date) |
|---|------|------|------------------|



Numbers 2–9 and 12–21

| | | | |
|----|------|------|--------------|
| 2 | 1917 | 10.- | lilac rose |
| 3 | " | 15.- | pale green |
| 4 | 1918 | 10.- | pale brown |
| 5 | " | 12.- | brown orange |
| 6 | " | 15.- | pale lilac |
| 7 | " | 18.- | pale blue |
| 8 | 1919 | 12.- | green |
| 9 | " | 18.- | gray-brown |
| 10 | 1920 | 12.- | red |
| 11 | " | 18.- | pale blue |
| 12 | " | 20.- | pale lilac |
| 13 | 1921 | 16.- | gray-green |
| 14 | " | 20.- | lilac red |



Numbers 10-11

| | | | |
|----|------|------|---------------|
| 15 | 1922 | 16.- | red-brown |
| 16 | " | 16.- | bright yellow |
| 17 | " | 16.- | violet |
| 18 | " | 20.- | blue |
| 19 | 1923 | 16.- | pale blue |
| 20 | " | 20.- | violet |
| 21 | 1924 | 16.- | olive brown |



Numbers 22-23

| | | | |
|----|---|------|---------------|
| 22 | " | 16.- | olive brown |
| 23 | " | 20.- | bright yellow |



Numbers 24-55

| | | | |
|----|------|------|----------------------------|
| 24 | " | 16.- | blue-green (new design) |
| 25 | " | 20.- | violet |
| 26 | " | 23.- | rose |
| 27 | 1925 | 16.- | dark olive green |
| 28 | " | 20.- | gray-blue |
| 29 | " | 23.- | green |
| 30 | 1926 | 16.- | orange |
| 31 | 1926 | 20.- | olive brown |
| 32 | " | 23.- | lilac rose |
| 33 | 1927 | 16.- | orange |
| 34 | " | 20.- | dark lilac |
| 35 | " | 23.- | greenish blue |
| 36 | 1928 | 16.- | orange brown |
| 37 | " | 20.- | yellow |
| 38 | " | 23.- | gray |
| 39 | 1929 | 16.- | light blue |

| | | | |
|----|------|------|-----------------------------|
| 40 | " | 20.- | lilac rose |
| 41 | " | 23.- | gray-green (pap. rose) |
| 42 | 1930 | 20.- | olive green |
| 43 | " | 23.- | orange |
| 44 | 1931 | 20.- | pale brown |
| 45 | " | 23.- | turquoise blue |
| 46 | 1932 | 20.- | rose (pap. Rose) |
| 47 | " | 23.- | pale gray-lilac |
| 48 | 1933 | 20.- | orange |
| 49 | " | 23.- | pale olive green |
| 50 | 1934 | 20.- | red-orange |
| 51 | " | 23.- | green |
| 52 | 1935 | 20.- | pale brown (pap. Yellow) |
| 53 | " | 23.- | violet (pap. bluish) |
| 54 | 1936 | 20.- | orange |
| 55 | " | 23.- | green |



Numbers 56-123

| | | | |
|----|------|------|-----------------------------|
| 56 | 1937 | 20.- | olive brown (new design) |
| 57 | " | 23.- | blue |
| 58 | 1938 | 20.- | red orange |
| 59 | " | 23.- | violet |
| 60 | 1939 | 20.- | red |
| 61 | " | 23.- | greenish gray |
| 62 | 1940 | 20.- | pale red brown |
| 63 | " | 23.- | blue |
| 64 | 1941 | 20.- | lilac rose |
| 65 | " | 23.- | red orange |
| 66 | 1942 | 20.- | pale brown |
| 67 | " | 23.- | yellow |
| 68 | 1943 | 21.- | lilac rose |
| 69 | " | 24.- | green |
| 70 | 1944 | 21.- | blue |
| 71 | " | 24.- | yellow brown |
| 72 | 1945 | 21.- | lilac |
| 73 | " | 24.- | red orange |
| 74 | 1946 | 21.- | yellow orange |
| 75 | " | 24.- | blue |
| 76 | 1947 | 21.- | yellow orange |
| 77 | 1947 | 24.- | blue |
| 78 | 1948 | 23.- | yellow orange |
| 79 | " | 26.- | blue |
| 80 | 1949 | 23.- | yellow orange |

| | | | | | | | |
|-----|------|--------------|--------------------|-----|------|------------|---------------|
| 81 | " | 26.- | blue | 106 | 1961 | 26.- | yellow orange |
| 82 | 1950 | 23.- | yellow orange | 107 | " | 29.- | blue |
| 83 | " | 26.- | blue | 108 | 1962 | 26.- | yellow orange |
| 84 | 1951 | 23.- | yellow orange | 109 | " | 30.- | blue |
| 85 | " | 26.- | blue | 110 | 1963 | 26.- | yellow orange |
| 86 | 1952 | 23.- | yellow orange | 111 | " | 30.- | blue |
| 87 | " | 26.- | blue | 112 | 1964 | 26.- | yellow orange |
| 88 | " | 25 on 23.- | yellow orange | 113 | " | 30.- | blue |
| 89 | " | 28 on 26.- | blue | 114 | 1965 | 26.- | yellow orange |
| 90 | 1953 | 25.- | yellow orange | 115 | " | 30.- | blue |
| 91 | " | 28.- | blue | 116 | " | 30 on 26.- | yellow orange |
| 92 | 1954 | 25.- | yellow orange | 117 | " | 34.- | blue |
| 93 | " | 28.- | blue | 118 | 1966 | 30.- | yellow orange |
| 94 | 1955 | 25.- | yellow orange | 119 | " | 34.- | blue |
| 95 | " | 28.- | blue | 120 | 1967 | 30.- | yellow orange |
| 96 | 1956 | 25.- | yellow orange | 121 | " | 34.- | blue |
| 97 | " | 28.- | blue | 122 | 1968 | 30.- | yellow orange |
| 98 | 1957 | 25.- | yellow orange | 123 | 1968 | 34.- | blue |
| 99 | " | 28.- | blue | | | | |
| 100 | 1958 | 26 on 25.- | yellow orange | | | | |
| 101 | " | 29 on 28.- | blue | | | | |
| 102 | 1959 | 26.- | yellow orange | | | | |
| 103 | " | 29 on 28.- | blue | | | | |
| 104 | 1960 | 26.- | yellow orange | | | | |
| 105 | " | _ 29 on 28.- | blue (child fare?) | | | | |

There are also weekly stamps issued from 1939–1968 which will be another article. Anyone with additional about these tramway stamps is invited to contact the author directly. You may contact Donn Lueck at Box 11582, Phoenix, AZ 85061-1582 or by email

The Revenue Journal of Great Britain—September 2005

Ron Woods article "The Revenue and Court Fee Stamps of Junagadh" leads off the September 2005 issue of *The Revenue Journal of Great Britain*. It was originally prepared as a chapter in the author's *Handbook of Indian Philately* but was not included because of cost considerations. Junagadh first issued revenue stamps and stamped revenue paper in 1890. Their use ended in 1948 when it was merged with some 220 other principalities into the United State of Saurashtra and later renamed Gujarat.

Individuals desiring government positions following King Henry VIII's break with the Roman Catholic church, were required to present a Sacrament Certificate indicating that they had partaken of the Holy Sacrament from the Church of England. With the Stamp Act of 1694 these certificates were taxed. In "GB—Sacrament Certificates" Robert Stow discusses rates and illustrates one of these certificates.

Dingle Smith and John Dibiase show the readers "GB—A Cypher Label on Cover." The label was used as a postage stamp rather

than being used to seal the tin-foil staple that was used to hold the backing paper to a parchment document which were then embossed with a tax stamp.

"Portugal—the 'inside stories' of three receipts: "Rags to Riches" by John Dahl examines three revenue stamped receipts for their content and the story they tell.

An important part of any society is the additional services they provide members. Along with this issue of the Journal is the Revenue Society of Great Britain's Auction 10. This sale contains 422 lots from well over one hundred countries and subdivisions. Society membership is a requirement for participation, making membership even more valuable when one considers the journal alone is well worth the dues.

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

Seals depict Ukrainian Easter eggs

By John Semeniuk, ARA

Beautiful, charming, amazing and exquisite—these are just some of the words which have been used to describe Ukrainian Easter eggs. And more often than not these words are punctuated or preceded by either a “Wow!” or some other such similar exclamation.

Popularly known as *pysanky* (singular: *pysanka*), these little marvels of human creativity have been featured on various television programs and in numerous publications, including *National Geographic*.

For years *pysanky* have been displayed at the annual egg roll on the White House lawn. And for Vegreville, Alberta, the *pysanka* has even become the town symbol. Showcased outside this Canadian community is a mammoth aluminum structure billed as the world’s largest *pysanka*. It measures thirty-one feet in height by eighteen feet in width.

Philatelically, Ukrainian Easter eggs were featured on one of the stamps issued in March 2004 by the United Nations as part of its continuing series on “Indigenous Art.” The same design also appeared on the cover of the January-March 2004 issue (No. 70) of the U.N.’s *Philatelic Bulletin*. But the most spectacular philatelic treatment of these artistic wonders belongs to the wonderful world of Cinderellas.

Illustrated in Figure 1 is a sheet of forty-five different seals, each depicting a different *pysanka* design. These seals were issued in Toronto, Canada, on February 1, 1959. More about these items below, but first a little background information about the decorative eggs themselves.

Deep historical roots

The Ukrainian *pysanka* has an ancient pedigree which reaches back millennia into pre-Christian tradition. Born and nurtured within pagan spring rituality and belief, where the egg symbolized life itself, this ancient legacy is reflected in the designs used on the eggs. Ethnographers have traced this continuity of design elements back to the ancient, native Trypilian culture of circa 4,000 B.C.

The main motifs found on the *pysanky* are

symbolic of the sun’s waxing strength and nature’s rebirth during the spring months. The most ancient design elements are thus solar related: the triskelion, the rose, the gammadion and various sidereal ornaments, all of which are usually stylized. A very popular motif is that of the radiant sunburst.

Another motif enjoying widespread use across a wide swath of Ukrainian ethnographic territory is the *bez konechnyk*, a design symbolic of eternity. *Pysanky* with this design element played an important ritual function. Beekeepers, for example, sought to insure a limitless supply of honey by placing a *pysanka* with this design under the first beehive of their apiary colony.

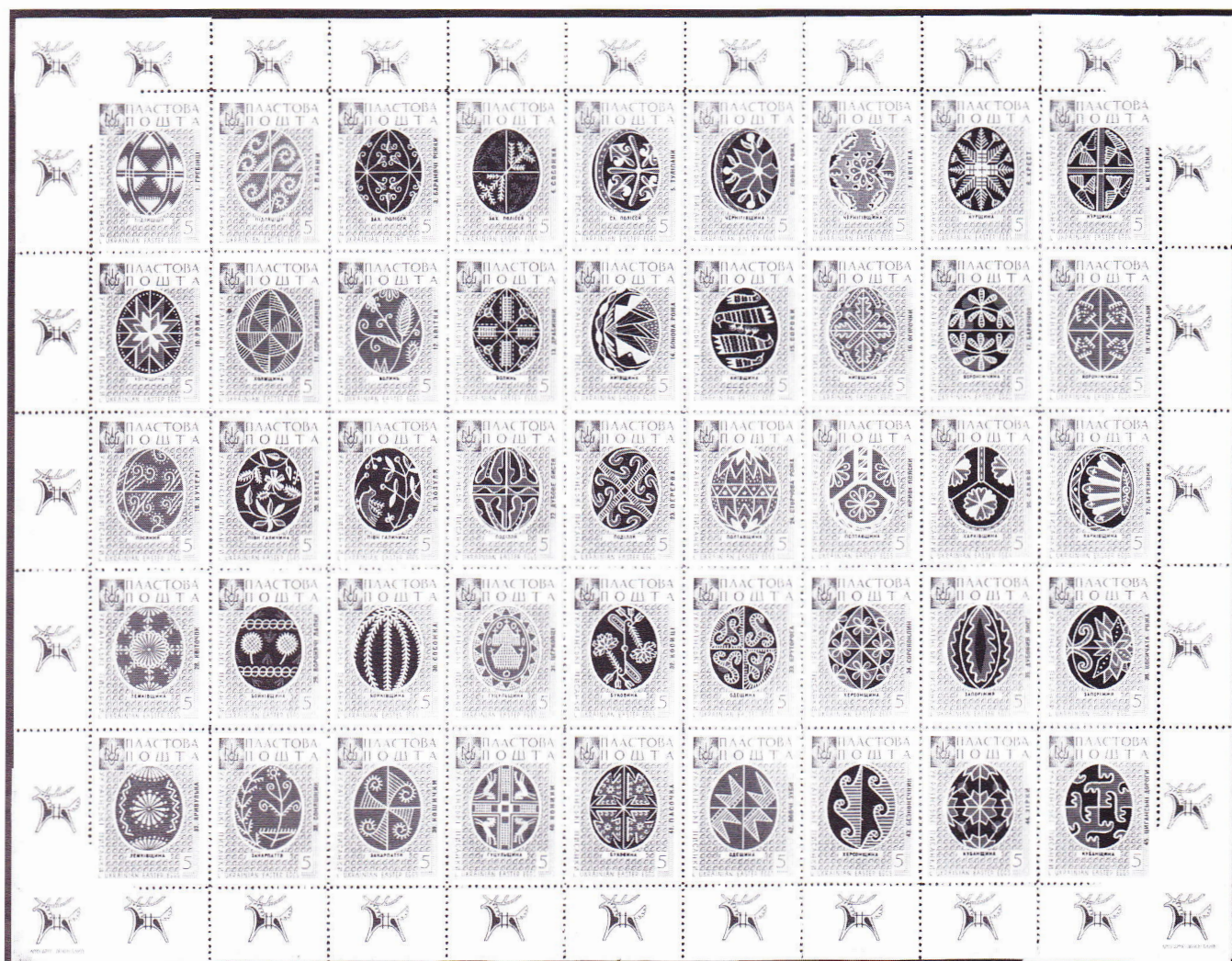
Almost all *pysanky* have local traditional names which are usually indicative of the ideographic meanings of the main motifs. Floral elements, while popular and traditional, are generally subsumed within, and identified with, the wider genre of geometric patterns.

The most popular animal motifs are those of the stag and the rooster. Regarded as a transitional motif between the geometrical and the faunal is the so-called *kuryachi lapky* design, which resembles chicken feet, and which is what in fact the name signifies.

With the introduction of Christianity into Ukrainian ethnographic territory in the tenth century, the pagan symbolism of the *pysanky* was gradually subsumed within Christian symbolism and rituality. Within this new religious matrix, the *pysanka* came to symbolize the approach of Easter and, adventitiously, the resurrection of Jesus Christ. Designs with various types of cruciform elements evince this later Christian influence.

The fish motif, like the cross designs, is likewise believed to be Christian in inspiration, the fish being symbolic of Jesus Christ. Human representations are generally uncommon, and the learned consensus is that they too represent a more recent tradition.

The old pagan traditions eventually became thoroughly integrated with the Christian ones, and today the *pysanka* has become a vital component of the Ukrainian Easter tradition.



Pysanka power

A number of intriguing beliefs and legends have grown up around the pysanka, some of Christian inspiration, others of pagan pedigree. Pysanky, for example, were (and still are) given in evidence of friendship and respect, and in the past were left as tokens of remembrance upon the graves of loved ones.

In popular lore, pysanky were believed to be imbued with potent magical powers. Mixed with water the egg shells from pysanky were fed to cattle to fortify their constitutions and to ward off diseases. For people, the yolks of consecrated pysanky were believed to have similar beneficial effects. And in homes pysanky were kept as talismans in the belief that their presence provided protection against fires and the dangers of thunderstorms.

One popular legend holds that love and

good will continue to triumph over hate and evil only so long as pysanky continue to be made. Another legend speaks of an unspeakably evil fiend who is kept chained to a cliff and thus held in check only because people continue to make pysanky (Figure 2). And, but for the great inhibitory power of the decorative eggs, this vile creature would be loosened upon the world.

Artistic technique

The art of decorating pysanky constitutes a tradition unto itself, one likewise steeped in rich symbolism and ancient pagan superstition. Creating pysanky was originally a female craft, and so it remains for the most part to this day. The traditional colors used in the coloration process are red, yellow, black, blue and green. Originally, these were derived from such natural ingredients as bark, onions, flowers, seeds, leaves and the

Figure 1. This beautiful sheet of 45 seals was issued in 1959. Each seal depicts a different pysanka design.

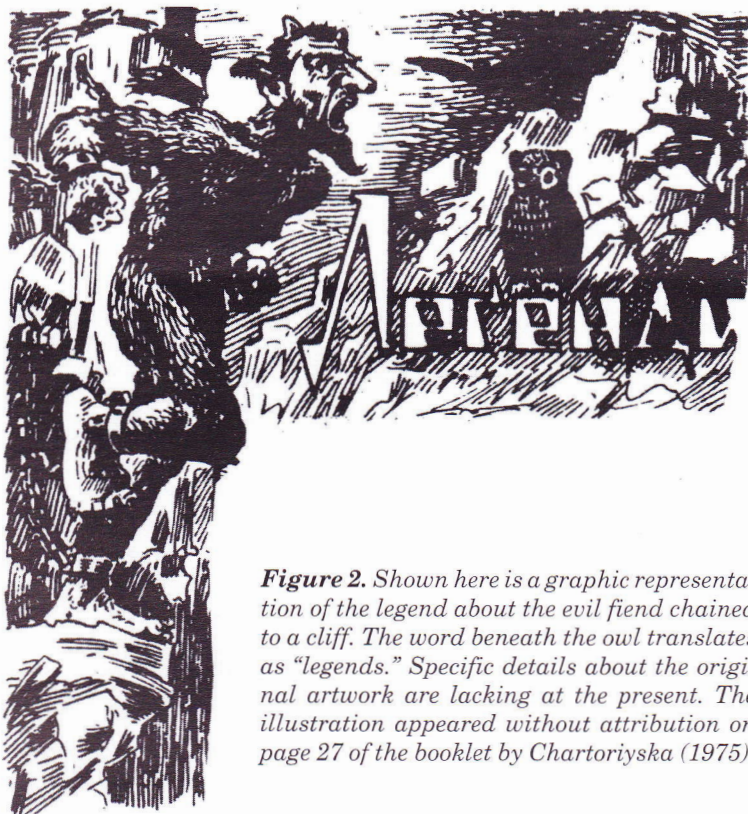


Figure 2. Shown here is a graphic representation of the legend about the evil fiend chained to a cliff. The word beneath the owl translates as "legends." Specific details about the original artwork are lacking at the present. The illustration appeared without attribution on page 27 of the booklet by Chartoriyska (1975).

like. Nowadays, coloration kits complete with instructions are available at specialty stores.

In keeping with the pagan celebration of the rebirth of the vernal sun, the water used for mixing the dyes should ideally be obtained from melted snow. Ideally, too, the eggs used in the process should originate from a hen which has only just begun to lay eggs. And because of the potent protective and healing properties attributed to pysanky in popular lore, only "chysti" people—that is, "clean" and "healthy"—were allowed to enter a home when the coloration process was in progress.

The coloration process is done by means of a method much like batik. A special stylus, called a *kystka*, is dipped into molten beeswax and with it a design is drawn, or written, on the egg shell. The very name *pysanka* is derived from the verb *pysaty*, meaning to write.

The first designs done are those which are to remain white at the end of the process, the wax acting as a protective veneer against the various dyes into which the egg will be successively dipped.

The coloration process progresses from the

lighter colors to the darker ones. Once each color is completed it is covered with a protective layer of wax. The process continues until the desired design is fully attained. The wax is then melted off, and this in turn is followed by a little careful burnishing which brings out the full splendor of the *pysanka*.

From shells to seals

The seals pictured in Figure 1 were issued for fund-raising purposes by the Philatelic Bureau of Plast, an ethnic Ukrainian youth organization devoted to scouting and cultural activities.

The seals were printed by offset in Toronto at the printing firm of Z. Elyjiw, whose imprint appears on the left- and right-hand sides of the bottom margin. The sheet is horizontal in format, the overall size being 229 x 299 mm. The seals, on the other hand, are vertical in format, each measuring 39 x 29 mm in size.

Each seal is perforated 12 ½ and is printed on white paper with dull gum. The images of the eggs are printed in two or more of the following colors: red, yellow, black and green. It will be noted that these four colors correspond to four of the five traditional colors cited above.

Common to all the seals is a floral background designed by N. Levytsky. A nominal denomination of "5" (minus any monetary unit designation) appears on the lower right-hand side of each seal. Featured in the upper left-hand corner of each seal is the trident emblem of the Plast organization. To the right of this emblem appears a two-line Ukrainian language inscription which reads "Plastova Poshta" (Plan Post).

Another Ukrainian language inscription reading "Ukrayinski Pysanky" is printed vertically on the left-hand side of each seal. The corresponding English language inscription, "Ukrainian Easter Eggs," appears horizontally along the lower portion of each seal. The above-noted inscriptions, as well as the floral background design, the trident symbol, and the "5" value designation, are all printed in olive.

A red position number which indicates each seal's respective placement within the overall sheet of forty-five stamps appears vertically on the right-hand side of each seal. Within the framework of the sheet the seals are numbered consecutively from left to right



in the following numerical sequence of five component horizontal strips: 1–9, 10–18, 19–27, 28–36 and 37–45.

The Easter egg designs depicted on the seals were researched and executed for printing by Y. Elyjiw, a noted pysanka expert. These designs emanate from twenty-three different Ukrainian ethnographic (although not necessarily political) regions in eastern Europe.

The name of the region from which each given pysanka design originates is indicated (in Ukrainian) directly beneath the image of each design. The popular folk name of the given design appears vertically on the right-hand side of each seal, just above the position number and also in red. All the details discussed above can be seen in Figure 3.

A stylized goat, which is a favorite decorative motif found on the pysanky originating from the Hutsul region in the Carpathian Mountains, adorns the margin on each of the four sides of the sheet. The image is printed in olive.

According to Maksymczuk (1960, 29–30), 10,723 sheets of the seals were issued for general distribution. However, a number of imperforate sheets (Maksymczuk states “about twenty”) were set aside for archival and display purposes. But, and this should really come as no surprise, some of these imperforate sheets are said to have reached col-

lectors’ hands.

For many years, at least until about 1970 or so, an entire sheet of the regular perforated seals could be purchased from designated vendors in the U.S. at “face value” for \$2.25. A few years later (circa 1973 or thereabouts) a certain dealer was offering a full sheet of the perforated variety for \$12.00.

Considering the relatively large number of sheets printed, the seals probably should still be available these days on the secondary collectors’ market. Unfortunately, I do not know what their current going price might be.

References

- Chartoriyska, B. S. 1975. *Ukrayinskiy Velykden Zvychayi Ukrayini*. New York: Howerla.
- Hornyatkevych, D. 1949. *Pysanky. Entsyklopediya Ukrayinoznavstva Volume I*. Munich-New York: Shevchenko Scientific Society, Inc.
- Jordan, R. P. 1972. Easter Greetings From The Ukrainians. *National Geographic* April; 141:556–563.
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- Solczanyk, A. D. 2000. Ukrainian Easter Eggs. *American Philatelist* April; 344–345.

Figure 3. The details discussed in the article can be better discerned in this enlarged image. For example, the name of the region of origin of each design appears in boxed format directly beneath the given design.

The American Revenue Association

President's Letter

The ARA 2006 convention will be held in conjunction with the ASDA Spring Postage Stamp Mega Event in New York City at Madison Square Garden. Dates are March 16-19. Please contact me if you wish to exhibit at the show, I should have the prospectus available shortly. We only have 90 frames, so please let me know early. Further details will be forthcoming.

Washington 2006 World Philatelic Exhibition is shaping up to be a great international show. Paul Nelson has been working with the show committee to coordinate the ARA booth and activities. We should have details to publish in the near future.

I have some good news. Ray Major, ARA 5380, has agreed to take on the responsibility of the ARA Foreign Circuits. Ray can be contacted at P.O. Box 509, Fayetteville, NY 13066-0509, telephone 315-687-3102, email mdmajor@yahoo.com. Please be patient as it will take some time to get things up and running. This is also a good time for you to consider making up some sales books, either U.S. or foreign, and sending to either Ray or Paul Weidhaas.

I would like to thank Ed Tricomi for a job well done. He served as ARA Awards Manager for many years, but recently had to give

up the position. I have the materials and have been filling requests of late, but would like to find somebody to take the position on a permanent basis. The job requires contact with various stamp shows around the country and sending awards based on our policy. If you are interested, please let me know.

While I am on the subject of volunteers, the ARA really needs a person who could work in the field of publicity. It would be nice to see press releases about our activities, publications, conventions, etc., publicized in the philatelic press. This would further the awareness of revenue stamps and perhaps gain us some new members. Please contact me if you are interested.

Exhibit awards: APS Stampshow 2006

Gold medal and ARA award for the best revenue exhibit: *The 2¢ Revenue Stamped Paper of the United States, 1865-1883* by Ronald E. Leshner, Sr.

Vermeil award: *Tributes and Fiscal Stamps of Colombia* by Manuel Arango; *Alberta Wildlife* by Roger Beals.

Silver award: *Spanish Philippines Documentary Stamped Paper* by John M. Hunt; *United States Revenue Perforins* by Arthur J. Mongan.

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.

ASH, WILLIAM 6903. Proposed by Eric Jackson 1563. US-1,2,3 Issues, US-Documentary, US-Proprietary, US-Scott Listed.

KERCHAL, RAY 6899. Proposed by Martin Richardson 1507. Canada-Federal, Canada-Provinceals, Canada-Telephone & Telegraph, US-Scott Listed, US-State, US-Taxpays, Worldwide.

MASTER, DOROTHY S 6896. Box 200157, Arlington TX 76006. Proposed by Frank Sente 2343. US-Cinderellas, US-Possessions, US-

Proofs & Essays, US-Proprietary, US-Scott Listed, US-Stock Transfer.

NORTON, DONALD W 6897. Box 335, Berlin NH 03570. Proposed by Eric Jackson 1563. Africa-British, Africa-German, Cape of Good Hope, German East Africa, South West Africa.

PERCH, STEVEN 6902. Canada-Federal, US-1,2,3 Issues, US-Proofs & Essays.

POLESKE, LEE E 6898. Box 871, Seward AK 99664-0871.

STOCKINGER, RICHARD W 6900. 790 Sycamore Ave, Bohemia NY 11716. Proposed by Martin Richardson 1507. US-M&M.

ZWILLINGER, STEVEN 6901. 804 Lamberton Dr, Silver Spring MD 20902. India.

Reinstated members

BONNIE RIGA 4784. Box 326, Eaton OH 45320-0326.

ROGER J RIGA 4220. Box 326, Eaton OH 45320-0326.

D OSCOTT 1468. 12 Brown Court, Petaluma CA 94952-4129.

A SOESANTIO 4219. Jalan Raya 15, Lasem 59271, Indonesia.

Dropped—no forwarding address

Fridthorsson, Steinar 5759.

Address changes

ANGST, FREDERICK 4146. 2200 IDS Center, 80 S Eighth St, Minneapolis MN 55402-2157.

BECKER, GEORGE W 5599. Box 850, Wurtsboro NY 12790-0850.

CORETS, MYRON L 2536. 23036 Cumorah Crest Dr, Woodland Hills CA 91364.

HOFFMAN, EDWARD 4015. 57 Forever Green Rd, Lakeville PA 18438.

MILLER, JOHN C 5149. 115 N Maple St, Ephrata PA 17522.

The Editor notes. . .

. . .that based on ARA Auction Manager Martin Richardson's schedule, he will be publishing ARA Auction Number 78 in the January-February issue of *The American Revenuer*. He has some material on hand and is accepting more at this time.

. . .that several members have sent emails congratulating your editor for the Gold that *The American Revenuer* recieved at Stamp-

show this past August. In reality, it is the authors of the articles that appeared in the 2004 volume that should be congratulated. I simply present the material that is submitted to me for publication. Our members include some of the best philatelic writers in the hobby today. Congratulations to all of you who were published in 2004.

Atalaya—Winter 2005-2006

The feature article appearing in the Winter 2005-2006 issue of *Atalaya* is "The Tristan da Cunha Essays" by editor Christer Brunström. The essays for this south Atlantic island were prepared in 1946 by a South African, Allan B. Crawford. They were valued in both pence and shillings and in "local value" of potatoes since British coins and banknotes were not readily available on the island.

This is issue number 62 and as always features cinderella news, auction reports, book

reviews and news about the uncataloged. Since issue number one, this amounts to 700 pages. An index has just been compiled by James Negus for the period 1975-2003 (numbers 1-57). It is available free at <www.Jamesbendon.com>, click on "Books."

Atalaya is published two times per year by Christer Brunström (Kungsgatan 23, SE-302 45 Halmstad, Sweden). His standing offer is a sample copy of the current issues along with three back issues for a \$5 bill. He cannot accept checks due to high bank charges.

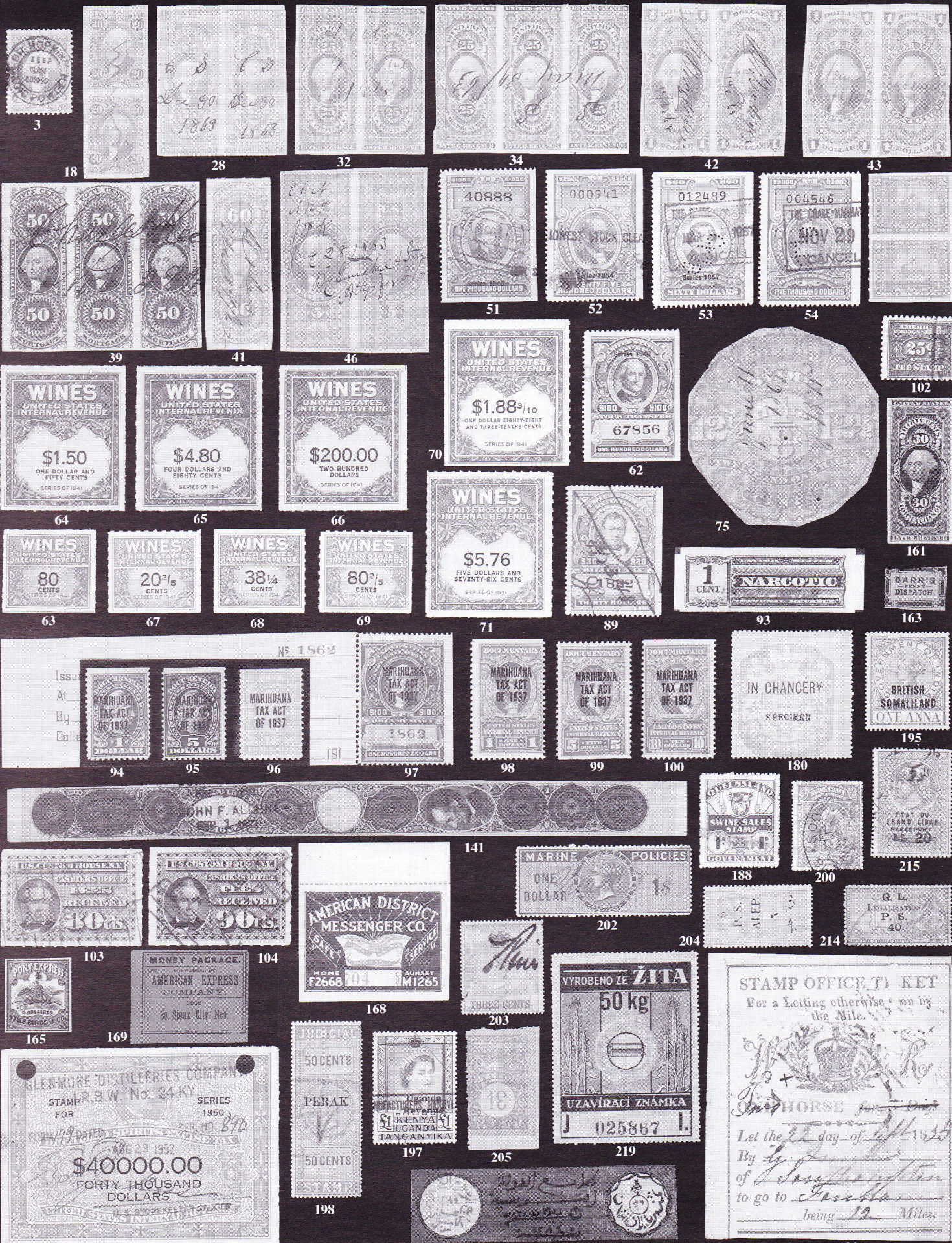
Literature: Revenue stamps of Uruguay, Volume 2/from page 119

Montevideo had annual registration stamps and semi-annual and quarterly road tax stamps for automobiles and trucks. Additionally there were taxes for funeral carriages, motorcycles without and with sidecars, animal drawn vehicles and various short lived taxes for pedal tricycles, vehicle

transfers, advertising tax, restored carts and bicycles.

This is a pretty impressive study considering that the author and various collaborators pulled it all together in a period of three years.

Kenneth Trettin



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 #198

CLOSING DATE: November 29, 2005 at 11:00 pm EST

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 R5a vertical pair, VF | 17.50 |
| 2 | R15c tied by blue Lander & Co., San Francisco cds to Manhattan Life Ins. Co. receipt. 1869. VF | -- |
| 3 | R22c DR. HOPKINS MAGIC POWDER black h/s, F small faults PHOTO | -- |
| 4 | R24a horizontal pair, VF light crease | 35.00 |
| 5 | R24c tied by black h/s to a Carlisle Deposit Bank certificate of deposit. Carlisle, Pa. 1870. ABN engraved. VF | -- |
| 6 | R24c tied by blue h/s to a Insurance Agents certificate. Madison, Wis. 1868. F-VF | -- |
| 7 | R27a horizontal pair, VF | 37.50 |
| 8 | R27c, R44c on a Security Insurance Co. fire policy. New York. 1869. VF | -- |
| 9 | R27c tied to the back by black h/s to a Lorillard Fire Ins. Co. policy. New York. 1869. VF | -- |
| 10 | R33c tied by red h/s to a Union Ins. Co. fire policy. Bangor, Me. 1868. VF | -- |
| 11 | R33c tied by blue h/s to a Baltic Fire Ins. Co. policy. New York. 1868. VF | -- |
| 12 | R33c Merchants' Insurance Co. premium receipt. New York. 1870. VF | -- |
| 13 | R34e blue h/s, on a Brooklyn Fire Insurance Co. receipt. New York. 1870. VF | -- |
| 14 | R35e tied by blue h/s to a Richland Co. Mutual Ins. Co. fire policy. Mansfield, Oh. 1869. VF | -- |
| 15 | R36c black h/s, Atlantic Mutual Ins. Co. certificate of profits. New York. 1868. F-VF | -- |
| 16 | R36c State Fire Ins. Co. policy. Coldwater, Michigan. 1867. F-VF | -- |
| 17 | R37c black h/s, on a Lorillard Fire Ins. Co. premium receipt. New York. 1870. F-VF | -- |
| 18 | R42a vertical pair, VF PHOTO | 50.00 |
| 19 | R43c black h/s, Mutual Life Ins. Co. of Wisconsin policy. 1864. ABN engraved. VF | -- |
| 20 | R44c tied by black h/s to a Baltic Fire Ins. Co. policy. New York. 1867. F-VF | -- |
| 21 | R44c tied by blue h/s & embossed cancels to Fire Association of Philadelphia policy. 1867. Spectacular vignette F-VF some splitting along folds | -- |
| 22 | R44c, R54c tied by black h/s to Atlantic Mutual Ins. Co. certificate of profits. New York. 1866. VF | -- |
| 23 | R44c, R59c tied by black h/s to Atlantic Mutual Ins. Co. certificate of profits. New York. 1868. VF mounting stains | -- |
| 24 | R44c, R66c tied by cut cancels to Atlantic Mutual Ins. Co. certificate of profits. New York. 1871. F-VF mounting stains | -- |
| 25 | R45a horiz strip of 4, BSM, punch cancels, VF sm faults | 130.00 |
| 26 | R46a horizontal pair, VF | 42.50 |
| 27 | R47c, R15c Continental Insurance Co. certificate of profits. New York. 1869. F-VF small faults | -- |
| 28 | R48a horizontal pair, F-VF PHOTO | 50.00 |
| 29 | R48c black h/s, Atlantic Mutual Ins. Co. certificate of profits. New York. 1866. VF | -- |
| 30 | R48c, R58c black h/s, Atlantic Mutual Ins. Co. certificate of profits. New York. 1865. VF light mounting stains | -- |
| 31 | R48c tied by black h/s to a Suffolk Fire Ins. Co. policy. Boston, Mass. 1865. VF | -- |
| 32 | R49a horizontal pair, VF PHOTO | 150.00 |
| 33 | R50a SON black h/s, Corn Exchange Fire & Inland Navigation Ins. Co. receipt. Brooklyn. 1863. F-VF | -- |
| 34 | R50a horizontal strip of three, F PHOTO | 247.50 |
| 35 | R54c Excelsior Fire Ins. Co. policy. New York. 1871. NBN engraved. VF | -- |
| 36 | R54c black h/s, Occidental Fire Ins. Co. policy. San Francisco. 1868. VF | -- |
| 37 | R54c black h/s, Atlantic Mutual Ins. Co. certificate of profits. New York. 1868. VF | -- |
| 38 | R57a VF | 25.00 |
| 39 | R59a horizontal strip of three, F-VF PHOTO | 77.00 |
| 40 | R60c black h/s, Atlantic Mutual Ins. Co. certificate of profits. New York. 1870. VF | -- |
| 41 | R64a VF PHOTO | 100.00 |
| 42 | R69a horizontal pair, VF PHOTO | 72.50 |
| 43 | R73a horizontal pair, F-VF PHOTO | 85.00 |
| 44 | R75c tied by black h/s to a Atlantic Mutual Ins. Co. certificate of profits. New York. 1865. VF | -- |
| 45 | R81c black h/s, Atlantic Mutual Ins. Co. certificate of profits. New York. 1868. VF | -- |
| 46 | R89a horizontal pair, VF PHOTO | 180.00 |
| 47 | R94c top frame line double, F-VF couple short perfs | -- |
| 48 | First Issue Revenue Stamps R109 Market Insurance Co. fire policy. New York. 1872. F-VF | -- |
| 49 | Documentary Stamps R155 First Day of Use, July 1, 1898. Albert J. Wise check. New York. F-VF | -- |
| 50 | R164a mint, F-VF | 77.50 |
| 51 | R460 used, VF PHOTO | 125.00 |
| 52 | R685 used, VF PHOTO | 210.00 |
| 53 | R708 perfin, VF PHOTO | 55.00 |
| 54 | R731 perfin, VF PHOTO | 62.50 |
| 55 | Stock Transfer Stamps RD130 mint, F-VF | 47.50 |

| | | |
|-----|---|----------|
| 56 | RD150 mint, F-VF | 17.00 |
| 57 | RD151 mint, F-VF | 19.00 |
| 58 | RD152 mint, F-VF | 22.50 |
| 59 | RD173 mint, F-VF | 11.00 |
| 60 | RD175 mint, F-VF | 37.50 |
| 61 | RD177 mint, F-VF | 42.50 |
| 62 | RD307 used, VF PHOTO | 70.00 |
| 63 | Wines And Cordials RE142 mint, VF PHOTO | 325.00 |
| 64 | RE148 mint, VF PHOTO | 130.00 |
| 65 | RE158 mint, VF PHOTO | 160.00 |
| 66 | RE165 mint, VF PHOTO | 190.00 |
| 67 | RE187 mint, VF PHOTO | 110.00 |
| 68 | RE189 mint, VF PHOTO | 125.00 |
| 69 | RE194 mint, VF PHOTO | 140.00 |
| 70 | RE197 mint, F-VF PHOTO | 300.00 |
| 71 | RE202 mint, F-VF PHOTO | 275.00 |
| 72 | Beer Tax REA1b (1Aa) cut to shape, F PHOTO | 1,500.00 |
| 73 | REA177a (197) large punch hole, VF | 7.50 |
| 74 | REA178a (198) large punch hole, VF | 10.00 |
| 75 | REA178Ab (199) large punch hole, VF | 4.50 |
| 76 | REA186a (212) large hole, VF | 7.50 |
| 77 | REA188a (214) large punch hole, VF | 10.00 |
| 78 | REA190a (216) large punch hole, VF | 15.00 |
| 79 | REA191a (217) large punch hole, VF | 22.50 |
| 80 | REA192a (218) large punch hole, VF | 12.50 |
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| 82 | REA194a (220) small punch hole, VF | 12.50 |
| 83 | REA195a (221) large punch hole, VF | 27.50 |
| 84 | REA197a (223) large punch hole, VF | 10.00 |
| 85 | REA198a (224) large punch hole, VF | 60.00 |
| 86 | Playing Cards Stamps RF11 mint, VF light crease | 45.00 |
| 87 | RF22 mint, F | 17.00 |
| 88 | RF26 dry printing, unwatermarked, pair, mint, VF | 50.00 |
| 89 | Silver Tax Stamps RG127 used, VF PHOTO | 160.00 |
| 90 | Tax Export Potatoes Stamps RK14a definitive booklet of 192, black on white cover, mint, VF | 200.00 |
| 91 | Narcotic Tax Stamps RJA73b 23 examples with RJA46b x 8, RJA54b pair, tied to 9.5 x 26" piece of fabric from narcotic package, F expected faults | -- |
| 92 | RJA105 used, VF small faults | 85.00 |
| 93 | RJA105a used, VF small faults PHOTO | 140.00 |
| 94 | Marihuana Transfer Tax Stamps 1937, \$1 green, mint, F-VF natural s/e PHOTO | -- |
| 95 | 1937, \$5 blue, mint, F-VF natural s/e PHOTO | -- |
| 96 | 1937, \$10 orange, mint, F-VF natural s/e PHOTO | -- |
| 97 | 1937, \$100 green, mint, F-VF PHOTO | -- |
| 98 | 1954, \$1 carmine, mint, F natural s/e PHOTO | -- |
| 99 | 1954, \$5 carmine, mint, VF natural s/e PHOTO | -- |
| 100 | 1954, \$10 carmine, mint, F natural s/e PHOTO | -- |
| 101 | Consular Service Fee Stamps RK10 tied on a Mexican immigration document, stamp is Fine, document is faulty | 425.00 |
| 102 | RK32 F-VF PHOTO | 85.00 |
| 103 | Customs Fee Stamps RL7 used, VF PHOTO | 77.50 |
| 104 | RL8 used, VF PHOTO | 90.00 |
| 105 | Embossed Revenue Stamped Paper RM71 sharp strike on the back of a 1799 single bond, VF | 275.00 |
| 106 | RM72 sharp strike on an 1801 promissory note used during the Second Federal Issue period, VF | 200.00 |
| 107 | RM98 sharp strike on an 1800 single bond, VF | 50.00 |
| 108 | RM113 sharp strike on an 1800 exemplification of letters of administration, fold affects stamp, VF | 35.00 |
| 109 | RM115 sharp strike on a 1799 Salisbury promissory note, VF | 125.00 |
| 110 | RM126 sharp strike on a printed 1799 performance bond, VF | 70.00 |
| 111 | RM162 sharp strike on an 1800 promissory note, ms. on stamp, VF | 45.00 |
| 112 | RM163 sharp strike on a 1799 penal bond, VF | 50.00 |
| 113 | RM179 sharp strike on an 1800 promissory note, fold affects stamp, VF | 30.00 |
| 114 | RM201 sharp strike on an 1800 promissory note, fold affects stamp, VF | 90.00 |
| 115 | RM204 sharp strike on an 1800 promissory note, fold affects stamp, VF | 125.00 |
| 116 | RM230 sharp strike on an 1800 promissory note, fold and ms. affect stamp, VF | 100.00 |
| 117 | Revenue Stamped Paper RN-B6 New York, N.Y. Marine National Bank, Jas. F. Wenman check. VF | 15.00 |
| 118 | RN-B13 New York, N.Y. American Exchange National Bank, W.A. Ransom check. VF | 45.00 |
| 119 | RN-B16 San Francisco, Calif. The Bank of California, North Pacific Transportation Co. check. VF | 12.50 |
| 120 | RN-D1 Gold Hill, Nev. Agency of the Bank of California draft. VF | -- |
| 121 | RN-D4 Chicago, Ill. Merchants Savings Loan & Trust Co., McCormick Reapers check. VF | -- |
| 122 | RN-X5a Pere Marquette Parlor Car ticket. VF | 15.00 |
| 123 | Motor Vehicle Use Tax Stamps RV19 mint, VF | 50.00 |
| 124 | RV20 mint, VF | 62.50 |

| | | |
|-----|--|--------|
| 125 | RV24 mint, F-VF PHOTO | 87.50 |
| 126 | RV27 mint, VF | 47.50 |
| 127 | RV32 mint, VF | 52.50 |
| 128 | RV34 mint, F-VF | 47.50 |
| 129 | RV43 mint, VF | 52.50 |
| 130 | RV44 mint, VF | 52.50 |
| 131 | Distilled Spirits Excise Tax RX2 used, VF | 100.00 |
| 132 | RX24 punch cancel, VF PHOTO | 650.00 |
| 133 | RX25 punch cancel, VF | 75.00 |
| 134 | RX41 used, VF | 75.00 |
| 135 | RX46 punch cancel, VF | 80.00 |
| 136 | Firearms Transfer Tax RY3 mint, F-VF | 85.00 |
| 137 | RY6 used, F-VF | 110.00 |
| 138 | RY8 used, F-VF | 75.00 |
| 139 | Filled Cheese Taxpaid Stamps Springer FC14 mint, VF | 75.00 |
| 140 | Tobacco Strips TG1 unused, VF small faults | 7.00 |
| 141 | TG16A VF light creases PHOTO | 17.50 |
| 142 | Tobacco Taxpaid Tinfoils Hicks TF2-4 VF tiny faults | 20.00 |
| 143 | TF6-51 VF tiny flaws | 25.00 |
| 144 | TF10-5 VF tiny flaws | 40.00 |
| 145 | TF10-18 VF tiny flaws | 25.00 |
| 146 | TF10-21 VF | 40.00 |
| 147 | TF10-32 VF tiny flaws | 50.00 |
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| 150 | TF13-13 VF small faults | 25.00 |
| 151 | TF23-1 VF tiny flaws | 20.00 |
| 152 | Alcohol Warehousing Stamp Series 1960, mint, VF | -- |
| 153 | First Issue Revenue Stamps Proofs R6P3 VF | 60.00 |
| 154 | R21P4 F-VF | 95.00 |
| 155 | Third Issue Revenue Stamps Proofs R135P4 VF | 15.00 |
| 156 | Proprietary Stamps Proofs RB1P4 VF | 12.00 |
| 157 | RB2P4 VF | 12.00 |
| 158 | RB6P4 block of four, VF | 52.00 |
| 159 | RB11P3 VF thin spot | 65.00 |
| 160 | RB16P3 VF thin spot | 65.00 |
| 161 | First Issue Trial Color Proofs R51TC3 black, VF PH | 155.00 |
| 162 | Second Issue Trial Color Proofs R104TC5 pale blue & black, block of four, VF | 240.00 |
| 163 | Local Post Stamps 8L2 type IV, unused, F PHOTO | 250.00 |
| 164 | 114L2 unused, VF | 12.50 |
| 165 | 143L5 unused, VF small faults PHOTO | 175.00 |
| 166 | Express Company Stamps Mosher ADX-F1 mint, VF | 5.00 |
| 167 | ADX-L257 Castle Rock, Colo., mint, F-VF | 25.00 |
| 168 | ADMC-SIBP booklet pane of one, unused, VF PHOTO | -- |
| 169 | AMEX-L365 South Sioux City, Neb., unused, VF PHOTO | 50.00 |
| 170 | AOPD-L1 mint, VF | -- |
| 171 | ELPD-L1BP booklet pane of one, mint, VF | -- |
| 172 | ELPD-L2BP booklet pane of one, mint, VF | -- |
| 173 | RPKD-L1 mint, VF | 15.00 |
| 174 | RUPD-S2 mint, VF | -- |
| 175 | SSTD-L1 mint, VF | -- |
| 176 | UCMD-S2BP booklet pane of one, mint, VF | -- |
| 177 | USX-F1 mint, VF | 15.00 |
| 178 | USX-S40 used, VF | 10.00 |
| 179 | WTTX-F1 mint, VF | 10.00 |

| Great Britain & Commonwealth - Barefoot Catalogue Numbers | | |
|---|--|--------|
| 180 | GREAT BRITAIN Chancery Court 16 Specimen overprint, F PHOTO | £30.00 |
| 181 | Horse Duty 33 unused, F natural creases, tone spots | -- |
| 182 | 45 used, F crease | -- |
| 183 | 45 variety changed by ms. for two horses, VF crease, small tear PHOTO | -- |
| 184 | 62 unused, F light soiling | -- |
| 185 | unlisted type. For a Letting by the Mile, Two Horses, 1835, used, F small faults | -- |
| 186 | Inland Revenue 1 imperf example on document. 1866. VF | -- |
| 187 | Patent 1, 2, 4 on Patent document for Furnaces. 1861. VF | £10.00 |
| 188 | AUSTRALIA Queensland Swine Sales 1 used, VF PH | £20.00 |
| 189 | 2 used, VF | £3.50 |
| 190 | 3 used, VF | £5.00 |
| 191 | 5 used, F-VF | £7.50 |
| 192 | Victoria Tax Instalment 24 used, F-VF | £10.00 |
| 193 | 25 used, F-VF short perf | £20.00 |
| 194 | Tasmania Stamp Duty 9B block of four, used, F | £20.00 |
| 195 | BRITISH SOMALILAND Revenue 1 mint, VF PH | £20.00 |
| 196 | CAPE OF GOOD HOPE Revenue 13 used, VF | £20.00 |
| 197 | KENYA, UGANDA, TANGANYIKA Revenue 14 used, VF PHOTO | £50.00 |
| 198 | MALAYAN STATES Perak Judicial 3 used, F PHOTO | £15.00 |
| 199 | Selangor Revenue 3D used, VF | £10.00 |
| 200 | NIGERIA Consular 7 used, F-VF PHOTO | £50.00 |
| 201 | SEYCHELLES Revenue 1 mint, VF | £15.00 |
| 202 | STRAITS SETTLEMENTS Marine Policies 17a used, F creases PHOTO | £35.00 |
| 203 | Receipt 2 used, F-VF PHOTO | £25.00 |

| FRENCH COLONIES REVENUES - Duston Catalogue Numbers | | |
|---|---|--------|
| 204 | ALEPPO Timbre Fiscal 6 used, F-VF PHOTO | 75.00 |
| 205 | INDOCHINA Hanoi Marches 13 green, inverted 3, unused, F PHOTO | -- |
| 206 | Vinh Marches collection of 69 values, mint & used, F | 380.00 |
| 207 | LEBANON Consular 11 used, VF | 15.00 |
| 208 | 17 used, F-VF | 15.00 |
| 209 | Contentieux 4 used, F | 15.00 |
| 210 | Hedjaz Railway 6 used, F-VF small faults | 15.00 |
| 211 | 7 used, F | 15.00 |
| 212 | 10 used, F | 7.50 |
| 213 | Legalisation 1 used, F corner nick | 100.00 |
| 214 | 2 used, F-VF PHOTO | 100.00 |
| 215 | Passeport 7 used, F-VF crease PHOTO | 30.00 |
| 216 | TUNISIA Copies 16 used, F-VF | 18.00 |
| 217 | Titres De Proprietes 1 used, VF small thins PHOTO | 4.00 |
| 218 | CZECHOSLOVAKIA Flour Tax Barefoot 11 unused, VF | £10.00 |
| 219 | 12 unused, VF PHOTO | £10.00 |
| 220 | Sparkling Wine 55 unused, VF | £15.00 |
| 221 | 35 mint, F-VF | £25.00 |
| 222 | 36 mint, VF | £50.00 |
| 223 | DOMINICAN REPUBLIC mounted collection of 44 different, used, F-VF some small faults | -- |
| 224 | HUNGARY Playing Cards 1923 1000k, unlisted, used, F-VF | -- |
| 225 | Barefoot 11 used, VF light creases | £20.00 |
| 226 | 12 used, VF light creases | £20.00 |
| 227 | Budapest Municipal Revenues 67 various stamps, mostly used, F-VF | -- |

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Frederick Brown Facsimile Label. I should greatly appreciate hearing from anyone who has, or knows about, the small sized (about 1 inch by 1.5 inches) legal facsimile label of the Brown private die medicine revenue stamp (RS37).

Andrew P. Ferry, M.D., 300 W. Franklin St., Apt. 1204 E, Richmond, VA 23220 *1813*

Beer Stamp Album for sale. 125 pages, unpunched, on bright white 65 lb card stock with image of first stamp in most series. Modeled after Priester. \$77.50 plus \$2.50 P&I, prepaid, to: David Sohn, 725 Carlyle Court, Northbrook, IL 60062; 847-564-0692 or 941-966-6505. E-mail <drsohn32@CS.com>. *1814*

The Revenue Stamps of Iraq, 3rd Edition, Published July 2002, Retail \$40 postage paid in the US. Available from author, Joe Ross, 8036 Rio Linda Blvd., Elverta, CA 95626 USA. Email <calrevjoe@aol.com> *1815*

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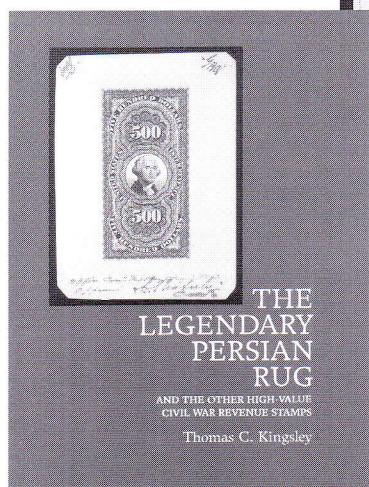
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