

# The American Revenuer

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Ultimately a catalog of wine stamp cancels will be published, in the interim we present a list of known cancels. More, inside, page 72.



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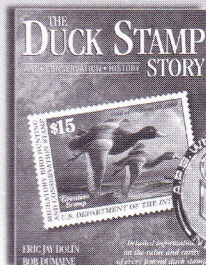
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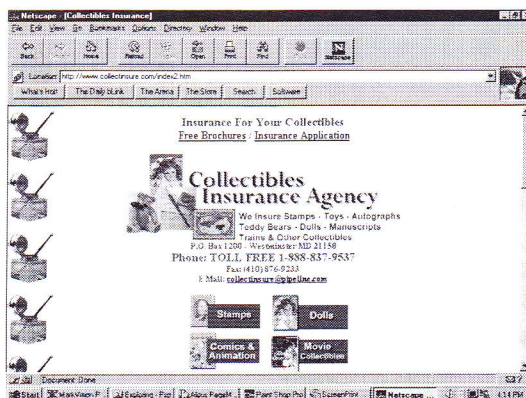
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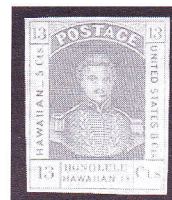
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# Cancellations on Scott-listed U.S. wine stamps

By D. A. Woodworth, Jr., ARA

## Background

I have collected U.S. revenue stamps for over thirty years. I have branched out to acquire different varieties of cancellations on cheaper stamps as it becomes increasingly difficult to find elusive items needed for my primary collection. I drifted rather by accident into accumulating different cancellations on the Scott-listed (Kloetzel, 2001) wine stamps (RE1–RE204). I have gone from collecting stamps with neat, interesting cancels to buying even ugly copies with cancels or perfin that contribute new names to my growing list of companies that used wine stamps. I began by trying to acquire stamps with a representative cancellations of the companies that used them but have since expanded to seeking examples of each different stamp denomination that a company used.

I track acquisitions using a Microsoft Word table, a print-out of which always accompanies me to bourses. This enables me to easily track the various wine company cancellations that I find. I keep a separate, detailed inventory (type, condition, vendor, cost, date of purchase, and details of cancellation), but it is the tracking list that forms the basis of this article.

The tracking list also helps in developing a picture of the numbers of stamps by denomination and by cancellation used by wine companies. Frequency of use provides an interesting picture of the popularity of container types and volumes of wine sold over time. A cursory study of available cancels indicates that the centers of wine production during the period of use of these stamps (1914–54) were in California and New York. No surprises here.

## Purpose of this article

It occurred to me as my collection of wine cancellations grew that it might be worthwhile to publish an article in *The American Revenuer* to present this interesting area of collecting to other revenue collectors with a

two-fold goal of:

- Highlighting the many interesting cancellations that exist,
- Soliciting additional information about yet undiscovered varieties of wine cancels for ultimate use in a catalog about the subject.

While preparing this article, I shared it with one of the doyens of American revenue collecting, Mr. Ron Leshner (ARA Past President), who kindly helped with constructive suggestions. Ron's most important contribution, however, was to put another student of wine stamps (Mr. Dave Nussmann of Texas) in contact with me. Dave was working on a catalog of wine stamp cancellations and had already completed an exceptionally thorough compilation of his material—an effort that semi-complemented the article I was preparing—so we agreed to do two things:

- Complete my in-progress article for *The American Revenuer*, with the goal of generating more data on cancellations to use in our developing wine cancellation catalog,
- Pool information in our extensive collections, plus new information we might derive from feedback from *The American Revenuer* article, to develop a more in-depth catalog.

Research will permit provision of information in as many instances as possible on the full name, location, and dates of operation of the each wine company for which we include a cancellation. Summary historical information plus data on types of wine and volumes produced will also be provided when available.

This is difficult to do in the case of many of the earlier wine stamps bearing manuscript cancellations that were individually used on a per-bottle basis or in situations where the only known initials may possibly represent the names of several firms each bearing the same initials. In such cases, information on the using firm may be lost forever. We hope that responses to this article will help to fill in some of the gaps in our information.



---

## Sources of information

The Internet is useful for initial exploration about wine companies. An excellent site done by the University of California (Berkeley) lists bonded wineries of the state of California <<http://sunsite.berkeley.edu/Wine/bondedwineries.html>>. Similar lists may exist for other states. The list starts to provide a window into the location and history of the companies behind the cancellations. Information often tends to be sketchy, but it does serve as a starting point for further research. City business directories and trade publications, such as Wine Industry Yearbooks, constitute other valuable sources of information on the companies that used federal wine stamps.

## A brief detour

This leads to an interesting aside, occasioned by an outstanding little book entitled *Series of 1941 Wine Revenue Stamps of the United States of America* written by Ray W. Bidwell in 1965. It outlines the history of the Series 1941 wine stamps. With the information in this book, one can plot the volumes of wine sold by various companies via inferences made from accumulation of cancellations. Using the common Scott RE147 (\$1.44 value) in the Series of 1941 as an example, Table C of the Bidwell book shows, under Tax Rates for April 1, 1944-October 31, 1951, that this stamp covered the 60¢ tax rate per gallon for:

- Cases of 48 bottles of  $\frac{3}{8}$  pint (6.4 ounces), or
- Cases of 24 bottles of  $\frac{1}{2}$  pint (12.8 ounces), or
- Cases of 12 bottles of  $\frac{3}{4}$  quart (25.6 ounces), or
- Cases of 6  $1\frac{3}{4}$  quart (51.2 ounces).

Doing the math for these combinations results every time in an exact tax rate of \$1.44, suggesting a combination of great popularity for these beverage volumes over a long period of time and hence the high frequency with which copies of this stamp are found.

Rate information in the Bidwell book is taken from Title 26 U.S. Code of Federal Regulations. His analytical approach is tougher to apply to the earlier series of wine stamps because an equivalent reference does not exist. Relevant tax code information for the pre-1941 series of wines stamps exists

with at least one serious wine collector, so hopefully a similar study for these issues will someday find its way into print.

## The cancellations

In researching this article, I developed a supplemental interest in my pursuit of wine cancellations. I had long shunned perforated initial ("perfin") "cancellations" on revenue stamps. Due to an article that appeared some years ago in *The American Revenuer*, I have combed my collection for perfins on revenue stamps to help the Perfin Collectors Club build a catalog for revenue stamps. This has turned into a six-year plus project to find new, or confirming, material to help in this endeavor and (of course) introduced me to an additional series of wine "cancellations" that broadened my initial quest.

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**[This article has] a two-fold goal of: highlighting the many interesting cancellations [and] . . . soliciting additional information . . . for ultimate use in a catalog.**

---

The term "cancellation" is in quotes because, strictly speaking, the holes created by a perfin design in a stamp are not always a cancellation. With postage stamps, they are normally a means for a business firm to minimize pilferage of their stamps for resale at a discount by introducing the fear factor of a specific identifying marking making the stamps bought from the federal government unique to their own company.

An interesting exception exists to this general rule in the case of wine stamps. Current research suggests that wine perfins could either represent traditional security perfins or could also serve as cancellations. Used without a date, it is likely that the perfin served as a security measure. Used with a date, it was likely that perfins were used by a number of wine companies to make their returns to the IRS in the form of tax stamps affixed to their paperwork, thereby ensuring their stamps were indeed used to pay the tax owed by the firm and not otherwise misapplied to something else.

Returning to the theme of interesting cancellations and gaining more information



about them, the ultimate goal of this article is to generate additional input on the cancellations and the wineries and other companies that used them. Some of the companies have been in business a long time, predating Prohibition and the Great Depression and continuing in business to the present. Others, of course, succumbed to the pressures of these major events in U. S. history and went out of business. Information about as many of these companies as possible will ultimately appear in the wine cancellation catalog.

The larger sized wine stamps make it relatively easy to get complete examples of strikes, though there are a few exceptions where multiples are required to get a complete strike. Somewhat more problematic are the earlier wine stamps, Scott RE1-14, RE16-29 and RE31, that were issued in the size of standard definitive postage stamps. Their smaller size often makes it hard to find complete identifying cancellations—as opposed to the larger format stamps of the series. Figure 1 highlights this point.

**Figure 1.** A complete cancel on a large stamp and a partial of the same cancel on a small stamp.



Figure 1 shows a larger-format 50¢ RE45 with complete “COLLECTOR INTERNAL REVENUE / 1<sup>st</sup> DIST., ILL.” cancellation and a definitive sized 24¢ RE28 with partial section of the same cancellation. The 50¢ stamp has been inverted to allow readers to easily see the complete cancellation that appears only as a fragment on the 24¢ stamp.

Happily, in many other cases, cancellations were made proportional to the size of the stamp, so there are also many nice examples of complete cancellations on the standard definitive size stamps.

Figure 2 shows what is perhaps the nicest example of proportionality I have found. The wonderful contrast between a definitive sized



**Figure 2.** Two cancellations from the same company proportioned to fit the size of the stamp.

10¢ RE26 and a large format 10¢ RE65, both with cancellations of the L.N. Renault & Sons Company of Egg Harbor, New Jersey.

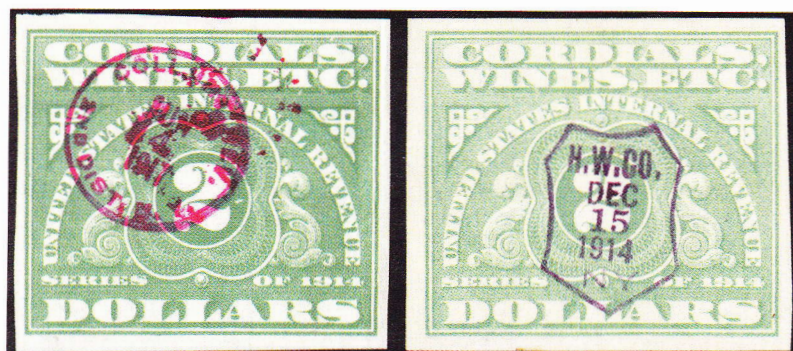
Dealing just with definitive sized stamps having cancellations proportionate to their size, those in Figure 3 show some of the interesting cancellations to be found.

Figure 3 shows a 1¢ RE3 with “R.H.M & Co. Dec. 1914” (Robert H. Macey) printed cancel; 1½¢ RE19 with “M.D.C.” (Mission Dry Corp.) printed cancel; 8¢ RE10 red handstamp “I.S.C.” (Italian Swiss Colony) cancel; 10¢ RE11 with purple handstamp “C.D.S.D. Co.”; 20¢ RE27 with “RCR&H” cancel; and 20¢ RE27 with magenta handstamp “The Hammond Hotels.” At the time these stamps were in use, the law required that each individual container (bottle) bear an individual revenue stamp, so some of these stamps saw hard use indeed

**Figure 3.** A variety of cancels on the small sized stamps (see text for identification).







**Figure 4.** The high value 1914 stamp with a Internal Revenue cancel and a private cancel.

Illustration 4 shows high value \$2.00 stamps that were issued contemporaneously with the 1914 definitive size wine stamps. The single line watermarked \$2.00 RE15 stamps have an “COLL. INT. REV. / 2ND DIST, N.Y.” cancel in red (rather than the more common magenta or purple) and a “H.W. Co. N.Y.” (possibly the Hammondsport Wine Co.) cancel within a shield. The IRS cancellation is very likely a precancellation applied by the IRS and used on cases of imported wine (not placed on individual bottles).

It was a real bother for companies to affix the small wine stamps to each individual container, so pressure mounted on the government to find a simpler way of paying the tax. This eventually led to approval to affix wine stamps to the outside of the containers holding the individual bottles. Much simpler! As a result, larger format wine stamps were produced to comply with this new method.

Figure 5 shows examples of larger format Series of 1916 stamps with an interesting variety of cancellations: The 1¢ RE32 with “MDC” printed cancel; 4¢ RE34 with handstamped “Pacific Wines, Incorporated” cancel; 15¢ RE39 with “California Medicinal Wine Co.” cancel; and 60¢ RE46 with “Mis-

sion Dry Corp.” cancel. In addition to being attractive, some of these cancels also represent interesting examples of American social history. During the period of Prohibition, limited amounts of wine could still be produced for sacramental purposes, reflecting the tenacious struggle of some wineries to stay legitimately in business.

At the end of Prohibition, a new series of larger format wine stamps were produced to pay the tax on the flood of newly re-legalized wine. The larger format Series of 1932 stamps still bear the printed legend “Series of 1916,” but are generally easy to distinguish from the preceding series as they are rouletted 7 rather than 3½.

Figure 6 shows a selection of Series of 1932 large format wine stamps. A 10¢ RE65 with “East-Side Winery” cancel; 20¢ RE69 with beautiful serrated oval handstamp “Hammondsport Vintage Corporation” cancel; 60¢ RE74 with perfin (perforated initials) “G&Co” (Gallo) cancel; and a 72¢ RE75 with “Mont LaSalle V’yds” handstamp.

As tax rates changed over time, new stamps were required to make it as easy as possible for users to meet the most common rates.

Figure 7 shows the smaller format Series

**Figure 5.** A sampling of cancels on the larger stamps from the Series of 1916.







Figure 6. A selection of Series of 1932 large format wine stamps.

of 1932 wine stamps issued to help cover new taxation rates. Photos show the 5½¢ RE84 “Roma Wines” printed cancel; 5¢ RE92 red printed “Meier’s Wine Cellars” cancel; 14½¢ RE96A with “Urbana Wine” cancel; and 15¢ RE97 “Council Bluffs Winery” purple handstamp cancel.

A small series of new larger format wine stamps were issued in 1934. Figure 8 shows the 40¢ RE102 with “San Gabriel Winery”

Figure 8. Series of 1934 stamps in the larger format.

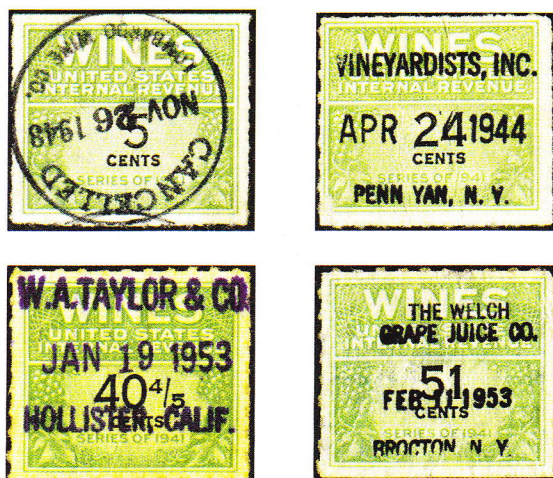


Figure 9. A selection of the small format Series of 1941 stamps.

Figure 7. Several of the smaller format Series of 1932 stamps in denominations to cover new tax rates.

handstamp and \$1.00 RE104 with “U.S. Fruit” handstamp. This time, the government changed the “Series of 1916” legend near the bottom of the stamps to “Series of 1934,” making these stamps very easy to spot.

The last new group of wine stamps produced by the government was the very extensive Series of 1941, which was used until the end of the requirement for wine stamps in 1954. Both small and larger format stamps were produced.

Figure 9 shows a selection of Series of 1941 small format wine stamps: 5¢ RE117 with “CANCELLED Lombardo Wine Co.” handstamp; 24¢ RE131 “Vinyardists, Inc.”



handstamp; 40 4/5¢ RE190 purple “W.A. Taylor & Co.” handstamp; and 51¢ RE191 black handstamp “The Welch Grape Juice Co.” cancel.

Figure 10 shows the larger format Series of 1941 wine stamps: two very common \$1.44 RE147 stamps, one with typed “Mr. Boston” and one with handstamped “American Wine Company” cancels; a \$2.40 RE153 with black “C.W.A.” (California Wine Association) handstamp; and a \$1.60½ RE196 with pink “S.B. Co.” handstamp.

Table I, Wine cancel frequency, shows the number of different cancels thus far found, broken out by individual Scott number—a total of about 1593 cancellations from approximately 756 companies. I believe the sample is statistically large enough to provide a relevant picture of what was happening in with wine taxation in the United States. With the number twenty as a threshold, note the clusters of high usage for Scott numbers RE60, RE65, RE69, RE70, RE71, RE73, RE74, RE75, RE76, RE85, RE91, RE95, RE96, RE98, RE99, RE100, RE101, RE102, RE102A, RE135, RE145, RE146, RE147, RE151, RE160 and RE196. These stamps usually account for the most frequent new cancel finds in dealer stocks.

Table II, “Expected cancellations,” (page 98) lists wine stamps with low catalog values for which cancellations should be readily expected. For whatever reason, I have found none. It is possible that the stamps exist mainly unused (circumstances described in the Bidwell book), thus making canceled varieties generally scarce. Meanwhile, the search goes on.

Table III, “Wine cancellation listing,” is the heart of this article. It is an alphabetical listing, by company name, of cancellations thus far discovered. Where examples of different denominations used by the same firm exist, they are listed in Scott number order under the using company heading.

Many cancellations were obviously applied in haste, sometimes making them quite hard to decipher. In cases where the deciphering was difficult to the point of uncertainty, italics have been used to indicate a best guess for the appropriate word in the table.

I use frequently updated copies of Table III in hunting for cancellations—always looking for new companies and/or better copies of italicized items to try and confirm a best ini-

**Table I**

### Wine cancel frequency

Scott No.	No. of different cancels	Scott No.	No. of different cancels	Scott No.	No. of different cancels	Scott No.	No. of different cancels
RE1 .....	4	RE47 .....	1	RE92 .....	12	RE138 .....	2
RE2 .....	3	RE48 .....	5	RE93 .....	12	RE139 .....	1
RE3 .....	8	RE49 .....	9	RE94 .....	10	RE140 .....	13
RE4 .....	1	RE50 .....	10	RE95 .....	34	RE141 .....	10
RE5 .....	13	RE52 .....	6	RE96 .....	20	RE142 .....	4
RE6 .....	3	RE53 .....	4	RE96A .....	13	RE144 .....	11
RE7 .....	5	RE54 .....	3	RE97 .....	16	RE145 .....	20
RE8 .....	5	RE55 .....	6	RE98 .....	20	RE146 .....	26
RE9 .....	8	RE56 .....	1	RE99 .....	25	RE147 .....	65
RE10 .....	1	RE58 .....	1	RE100 .....	33	RE149 .....	10
RE11 .....	13	RE59 .....	1	RE101 .....	40	RE151 .....	33
RE12 .....	11	RE60 .....	22	RE102 .....	38	RE153 .....	18
RE13 .....	1	RE61 .....	14	RE102A .....	27	RE154 .....	1
RE14 .....	2	RE62 .....	9	RE103 .....	18	RE155 .....	1
RE15 .....	18	RE63 .....	5	RE104 .....	6	RE156 .....	4
RE17 .....	1	RE64 .....	16	RE105 .....	4	RE157 .....	1
RE18 .....	14	RE65 .....	23	RE107 .....	9	RE158 .....	7
RE20 .....	9	RE66 .....	8	RE107D .....	1	RE159 .....	2
RE21 .....	1	RE69 .....	37	RE108 .....	3	RE160 .....	21
RE22 .....	5	RE70 .....	37	RE109 .....	3	RE162 .....	1
RE23 .....	3	RE71 .....	22	RE110 .....	1	RE164 .....	2
RE24 .....	7	RE72 .....	11	RE111 .....	5	RE165 .....	2
RE25 .....	7	RE73 .....	22	RE112 .....	1	RE168 .....	1
RE26 .....	10	RE74 .....	30	RE113 .....	2	RE169 .....	4
RE27 .....	7	RE75 .....	35	RE116 .....	3	RE173 .....	5
RE28 .....	2	RE76 .....	30	RE117 .....	1	RE174 .....	4
RE29 .....	4	RE77 .....	18	RE118 .....	6	RE176 .....	1
RE30 .....	7	RE78 .....	10	RE119 .....	1	RE178 .....	1
RE32 .....	16	RE79 .....	1	RE121 .....	2	RE180 .....	1
RE33 .....	3	RE80 .....	10	RE122 .....	2	RE181 .....	1
RE34 .....	7	RE81 .....	5	RE123 .....	4	RE186 .....	1
RE35 .....	2	RE82 .....	5	RE124 .....	2	RE190 .....	8
RE36 .....	2	RE83 .....	2	RE125 .....	4	RE191 .....	6
RE37 .....	9	RE83A .....	17	RE127 .....	2	RE192 .....	1
RE38 .....	5	RE84 .....	12	RE129 .....	2	RE193 .....	3
RE39 .....	3	RE85 .....	20	RE130 .....	3	RE196 .....	30
RE40 .....	1	RE86 .....	7	RE131 .....	18	RE196a .....	4
RE41 .....	3	RE87 .....	6	RE133 .....	13	RE198b .....	2
RE42 .....	4	RE88 .....	6	RE134 .....	5	RE199 .....	14
RE43 .....	5	RE89 .....	14	RE135 .....	24	RE200 .....	4
RE45 .....	6	RE90 .....	15	RE136 .....	10	RE203 .....	5
RE46 .....	9	RE91 .....	26	RE137 .....	12		

tial guess. Table III includes summary information on all of the cancels in my collection.  
(text continues on page 98)



**Table III****Wine cancellations**

(Current, 1 January 2006)

Company Name	Value	Catalog Number
A.B.		
A.B.Y.		
A.C. & E. Corp	15¢	RE67
Acampo Winery & Distilleries, Inc.	40¢	RE136
	80¢	RE142
ACM Distilling Company		
Acme Wine Co. Inc.	60¢	RE74
A.D.R. New York, NY		
A.E.S. and Company		
A.H.	Manuscript	20¢ RE12
A.H. Co.	Manuscript	6¢ RE9
A.H.L.		
A.I. & E. Corp.	43½¢	RE102A
A.K.	2¢	RE20
Alba Wine		
(Escalon, San Joaquin Co., CA)		
Alexander Valley Winery		
(Healdsburg, Sonoma Co., CA)		
Alford Products Corporation		
Almaden Vineyards		
(Los Gatos, Santa Clara Co., CA)		
Alta Vineyards Company		
Mimosa, Napa Co. and Fresno,		
Fresno Co. CA		
Altmann		
Ambrose	1¢	RE111
	\$1.44	RE147
Red cancel	\$1.44	RE147
	40½¢	RE190
	\$1.60½	RE196
	\$2.01	RE199
	\$2.68	RE200
Ambrose & Co.	1¢	RE85
	\$2.00	RE174
A.M. and I.S. Limited		
American Import & Export Co.	\$2.00	RE30
American Pure Wine and Supply Company		
American Vineyards Corporation		
(Cleveland, Cuyahoga Co., OH)		
American Wine Company, St. Louis, MO		
(including Cook's Imperial Wine Co.)	12¢	RE38
	72¢	RE75
	\$1.44	RE78
	24¢	RE100
	\$7.20	RE160
	\$2.00	RE174
American Wine Company	12¢	RE96

**Table III—continued . . .**

	45¢	RE137
	\$1.44	RE147
	\$4.80	RE158
	\$7.20	RE160
	\$1.60½	RE196
Americo Wineries Incorporated		
(Newark, Essex Co., NJ)		
Amora Vineyards		
Amrrose Wine Co. (may be Ambrose)	\$1.44	RE147
Apata Bros.	10¢	RE11
AP+Son	60¢	RE46
Manuscript	72¢	RE75
K. Arakelian, Inc.	60¢	RE46
K. Arakelian, Inc. (Chicago, IL)	4¢	RE62
	10¢	RE65
	15¢	RE67
	20¢	RE69
	30¢	RE71
	50¢	RE73
	60¢	RE74
	72¢	RE75
	\$1.20	RE77
	15¢	RE97
	18¢	RE98
	20¢	RE99
	40¢	RE102
K. Arakelian, Inc. Madera Winery	5¢	RE23
	60¢	RE46
	6¢	RE63
	7½¢	RE64
	10¢	RE65
	15¢	RE67
	30¢	RE71
	60¢	RE74
	\$2.00	RE80
	4¢	RE91
	24¢	RE100
	30¢	RE101
	90¢	RE144
	\$1.40	RE146
	\$1.44	RE147
K. Arakelian, Inc. New York City	7½¢	RE94
	15¢	RE97
K. Arakelian, Inc. 901 West 16th St.	80¢	RE76
	7½¢	RE94
Ardin Inc (Lucien Ardin Incorporated)	80¢	RE76
	1½¢	RE84
	4¢	RE91
	32¢	R134
Theodor Arnsberger, New York, NY		
Arrow Distillers of Peoria, Inc.	1¢	RE60
A.R.S. and Company		
A.S. (could be A. Schranz, Napa, CA)		
Associated Wine Co.	15¢	RE97



Table III—continued . . .

AT. IM. & EX. CORP. (Atlantic? Importing and Exporting Corporation)	60c RE74
Atlas Wine Co.	6c RE118
Atlas Wine Company Incorporated	
A.V.C. (could be Alta Vineyards Co.; American Vineyards Corporation, etc.)	\$1.60 <sup>4</sup> / <sub>5</sub> RE196
	\$2.01 RE199
B. and Company	
G. Bagnani, San Francisco	20c RE69
Baker Products Company	
Barletta Wine Co. Inc.	67c RE192
	68c RE193
Barry Wine Company (Conesus, Livingston Co., NY)	
B.B. (could be Bonesio Brothers or Bisceglia Brothers; Beringer Brothers also possible)	3c RE61
	20c RE69
	24c RE70
	30c RE71
	10c RE95
B Bros (could be Bonesio Brothers or Bisceglia Brothers; Beringer Brothers also possible) Perfin	80c RE76
B.B.W.C (could be Bonesio Brothers or Bisceglia Brothers; Beringer Brothers also possible)	72c RE75
	\$1.20 RE77
Perfin	\$2.00 RE80
	1c RE85
	4c RE91
	5c RE92
	6c RE93
	10c RE95
	12c RE96
	18c RE98
	20c RE99
	24c RE100
	30c RE101
	40c RE102
	43 <sup>1</sup> / <sub>5</sub> c RE102A
Perfin	1c RE111
	4c RE116
	45c RE137
	45c RE147
	\$1.60 RE149
	\$1.80 RE151
	50c RE159
BBW Co.	24c RE70
	\$2.01 RE99
	24c RE100
B&C Black manuscript	<sup>1</sup> / <sub>4</sub> c RE1

Table III—continued . . .

	2c RE20
B & Co.	\$10.00 RE180
B.C.S.	20c RE69
	\$1.20 RE146
B.C. & S.	10c RE65
	20c RE69
	24c RE70
	36c RE72
	\$1.20 RE77
	\$1.44 RE78
	1 <sup>5</sup> / <sub>5</sub> c RE83A
	3c RE90
	14 <sup>2</sup> / <sub>5</sub> c RE96A
	15c RE97
	18c RE98
	20c RE99
	24c RE100
	40c RE102
	48c RE103
	96c RE145
	\$1.20 RE146
	\$1.60 RE149
	\$3.60 RE156
B.C. & W. Co. Inc. Block of 4	10c RE95
B.D. Co.	5c RE8
	10c RE26
Bear Creek Vineyard Association (Lodi, San Joaquin co., CA)	
Beaulieu	12c RE66
Beaulieu Vineyard	\$20.00 RE56
	24c RE70
	1 <sup>1</sup> / <sub>4</sub> c RE86
Beaulieu Vineyard Dist. Co. Inc	6c RE63
	10c RE95
	48c RE138
Beaulieu Vinyard Ltd. Emil M. Langers, Assn.	4c RE62
Beaulieu Vinyard D. Recher & Co. Agts	3c RE33
	10c RE37
	60c RE46
	72c RE47
	24c RE70
Bear Creek Vineyard Assn.	96c RE145
	\$1.44 RE147
Ben Burk, Inc.	72c RE75
Beringer Bros., Inc. (St. Helena, Napa Co., CA)	7 <sup>1</sup> / <sub>2</sub> c RE64
	\$1.44 RE147
J.C. Bernhardt's Sons	
Beverly Hills Wine Company (Syracuse, Onondaga Co., NY)	
B.F. Co.	1c RE3
B.F.P.	
BIC, Lakewood, NJ	
A. Biel Champagne Vineyards	



Table III—continued . . .

(bright red fine type)	\$1.60½	RE196
Bisceglia Bros.	10¢	RE65
	\$1.80	RE151
Bisceglia Bros. Corp., Phila. PA	80¢	RE76
	20¢	RE99
	43½¢	RE102A
	40¢	RE136
	\$1.44	RE147
Bisceglia Bros. Wine Corp.	40¢	RE102
	\$1.20	RE146
	\$5.00	RE159
Bisceglia Bros. Wines Corp.	10¢	RE95
	20¢	RE99
	43½¢	RE102A
	32¢	RE134
BJ Incorporated		
B.K.		
B.M.V. Co.	\$2.00	RE15
Pierre Bonard, Incorporated		
Bonded Winery No. 7 (probably a partial cancel)	10¢	RE65
Bonesio Brothers (Gilroy, Santa Clara County, CA)		
B.O.& S.	24¢	RE69
Bottled Spirits (other text illegible)	4¢	RE91
B.P.		
The Briano Winery, El Monte, CA	20¢	RE69
Brocton Wine Cellars Inc. (two different)	36¢	RE72
	72¢	RE75
	36¢	RE76
Bronte Champagne and Wines Company (Keeler, Van Buren Co., MI)		
Brooklyn Wine Company (Brooklyn, NY)		
Brookside Distilling Prod.	72¢	RE75
Brookside Distilling Products Company		
A.M. Brotherhood Wine Company	10¢	RE11
The Brotherhood Co (Washingtonville, NY)	\$1.00	RE173
The Brotherhood Corp.	\$1.00	RE173
D. Brubacher		
B.R.W. Company	\$2.01	RE199
B.S. (B. Semorile, Napa, Napa Co., CA)		
B.S.F. Merc(antile) Company		
B.S.R. Associates Wine Co.		
B&T	\$2.00	RE52
Buena Vista Winery	20¢	RE69
V. Buonocore	50¢	RE73
Burke Distributing Company (Clinton, Worcester Co., MA)		
BV	Perfin	48¢ RE103
	Perfin	96¢ RE145
B.W. No. 43 (partial cancel)	\$1.20	RE146

Table III—continued . . .

C.A.B.	(manuscript)	2¢	RE5
Carbone		20¢	RE41
Cal-Crest Brands, Inc.		4¢	RE62
Castlewood Wine Co.		1½¢	RE87
C.A. VR & Company, New York			
C.B.C. (Cresta Blanca Company)			
CBW Co	Perfin	80¢	RE76
	Perfin	8¢	RE121
	Perfin	24¢	RE131
	Perfin	40¢	RE136
	Perfin	72¢	RE141
	Perfin	80¢	RE142
	Perfin	\$1.44	RE147
		\$1.60½	RE196
C&E Grape Products Corp.		3¢	RE61
California Grape Products Company			
California Grape Products Co., New York	20¢	RE69	
	50¢	RE73	
California Growers Wineries (Yettem/Cutler, Tulare, Co., CA)			
California Medicinal Wine Co.	15¢	RE39	
California Wine Associates	30¢	RE43	
California Wine Association			
California Wine Co.	60¢	RE46	
	60¢	RE74	
	7½¢	RE94	
	20¢	RE99	
	\$9.60	RE83	
	24¢	RE100	
	\$5.00	RE107	
California Winery Incorporated			
Cameo Vineyards Co	\$1.20	RE77	
Camitto Test(o)			
Canandaigua Industries (Canandaigua, Ontario Co., NY)			
(S. Carbone?) & Co., Inc.			
Carday Wine Co.	1¢	RE60	
Carelli & Davitto	40¢	RE102	
Castlewood Wine Co.	1½¢	RE87	
John Cattanoos(a)			
C.B.C. (Cresta Blanca Company)	1¢	RE32	
C.B. Sons			
C.C. Co.	\$1.20	RE49	
C.D.C.	\$2.00	RE15	
C.D.S.D. Co.	10¢	RE11	
C.D.V. Inc. illegible	15¢	RE97	
	30¢	RE101	
C & E Grape Products Corporation			
Cella Vyds	60¢	RE140	
	\$1.44	RE147	
Cella Vineyards			
Central Grape Prod. Corp.	5¢	RE92	
Central Grape Products Corp. Inc.	10¢	RE95	
	24¢	RE100	



**Table III—continued . . .**

Central States Distributors Inc.	10¢	RE95
Central States Distributors, Inc.	24¢	RE100
Black cancel	40¢	RE102
Pink cancel	48¢	RE103
	\$1.00	RE104
Century Wine Company, Incorporated		
E. Cerrato, Ontario, Canada		
C.F.E., New York, NY		
C.F.L.		
Champagne Agencies, Inc. 62 Warren St., NY	10¢	RE95
Charler and Becker and Baur		
(South Orange, Essex Co., NJ)		
Chateau Dur Vintage, Incorporated		
Chattanooga Distillery	6¢	RE9
Louis Cherpin	51¢	RE191
C.G.L.F.S. + C. Manuscript	10¢	RE37
C.G.W.	20¢	RE99
	40¢	RE102
	\$1.44	RE147
Two different (Black & Purple)	\$1.80	RE151
	\$2.40	RE153
	\$2.00	RE174
	\$1.80	RE151
C.G.W. Cutler, Calif	14 <sup>2</sup> / <sub>5</sub> ¢	RE96A
	\$1.20	RE146
	\$1.44	RE147
	\$1.60	RE149
Chateau Dury Int. Bonded Winery	60¢	RE74
Citrus Juice and Flavor Company		
CMS	2¢	RE5
C.M. & S's	1 <sup>1</sup> / <sub>5</sub> ¢	RE108
	10¢	RE123
	50¢	RE191
C.M.W.C. (Chateau Montelena? Cesare Mondavi?)		
Coast Vintners Inc., Jersey City, NY	\$2.01	RE199
The (Coduti, or, Codier?) Wineries		
(Somerville, Middlesex Co., MA)	10¢	RE65
	30¢	RE101
Colcombet Cellars	11 <sup>1</sup> / <sub>4</sub> ¢	RE124
	36¢	RE135
College Inn Food Products Company,		
(Chicago, Cook Co., IL)		
Colonial Grape Products Company		
Concannon Vineyard		
(Livermore, Livermore		
Valley, Alameda Co., CA)	24¢	RE70
	1 <sup>1</sup> / <sub>5</sub> ¢	RE83A
	36¢	RE135
Conrotto		
(Gilroy, Santa Clara Co., CA)		
Continental Fruit Prod. Co. Inc.	4¢	RE62
	24¢	RE70
	30¢	RE101

**Table III—continued . . .**

Continental Fruit Products Co.	24¢	RE70
	30¢	RE71
Cook's Imperial Wine Co.	\$1.44	RE50
Coppo?		
Corchron Vineyard		
Corona Wines	40¢	RE136
Council Bluffs Grape Growers Assn.	1¢	RE60
	4¢	RE62
	80¢	RE76
	5¢	RE92
	15¢	RE97
	40¢	RE102
	90¢	RE144
	\$2.01	RE199
C.P. Vin. Ass'n	36¢	RE72
	24¢	RE131
	96¢	RE145
	\$1.20	RE146
	\$1.44	RE147
C.P. Vin.(yard) Assn., Cucamonga, CA	24¢	RE100
	24¢	RE131
	\$1.20	RE146
	\$1.44	RE147
The C.R. Co.	1¢	RE3
	2¢	RE5
	10¢	RE11
Crest View Winery, Inc.	\$2.01	RE199
Cresta Blanca Wine Co.	\$1.20	RE49
	7 <sup>1</sup> / <sub>2</sub> ¢	RE64
	15¢	RE67
	1 <sup>1</sup> / <sub>2</sub> ¢	RE87
	2 <sup>1</sup> / <sub>2</sub> ¢	RE89
	7 <sup>1</sup> / <sub>2</sub> ¢	RE94
	10¢	RE95
Cresta Blanca Wine Company, Incorporated		
(Livermore, Livermore Valley,		
Alameda Co., CA)		
B. Cribari & Sons	24¢	RE70
Purple cancel	60¢	RE74
Blue cancel	60¢	RE74
	40¢	RE102
Benjamin Cribari and Sons		
(Madrone, CA, Fresno, CA, New York City)		
(Cr?)ystal Wine Company		
(NY City)		
CSDI	Perfin	18¢ RE98
		40¢ RE102
	Perfin	43 <sup>1</sup> / <sub>5</sub> ¢ RE102A
Cucamonga Pioneer Vineyard Association		
(Cucamonga, San Bernardino Co., CA)		
Cucamonga Valley Wine Co.		
Cucamonga, San Bernardino Co., CA		
(including C.V.W.C.)	1 <sup>1</sup> / <sub>4</sub> ¢	RE86
Cucamonga Winery		



**Table III—continued . . .**

(Cucamonga, San Bernardino Co., CA)	6¢	RE93
C.V.C.	3¢	RE61
	30¢	RE101
C.V.W. Co. (Cucamonga Valley Wine Co.?		
Conrad Viano Winery? Cherokee Vineyard		
Association? Cambiaso Vineyards?)	5¢	RE92
C.W.	80¢	RE76
	2¢	RE88
	24¢	RE131
C.W. Co.	36¢	RE72
	50¢	RE73
	60¢	RE74
	72¢	RE75
	20¢	RE99
	30¢	RE101
	43 $\frac{1}{2}$ ¢	RE102A
	48¢	RE103
	\$1.00	RE104
	72¢	RE141
	\$1.20	RE146
C.W. Company ([including CW] California		
Wine Co.? Cadenoso Wine Co.?		
Colony Wine Co.? Century Wine Co.?		
Cucamonga Winery? Covick Winery?)		
CWA	\$2.00	RE15
	4¢	RE22
	6¢	RE24
	8¢	RE25
	1¢	RE32
	50¢	RE45
	80¢	RE48
	\$4.00	RE53
	\$9.60	RE55
CWA	Perfin	20¢ RE12
	Perfin	40¢ RE14
	Perfin	40¢ RE29
	Perfin	4¢ RE34
	Perfin	10¢ RE37
	Perfin	15¢ RE127
	Perfin	51¢ RE191
C.W.A. S.F. (or C.W.A.L.S.P.)	45¢	RE137
	\$1.44	RE147
	\$2.40	RE153
C.W.D. Incorporated		
C.W.I.	72¢	RE75
	$\frac{1}{2}$ ¢	RE83A
	18¢	RE98
	30¢	RE101
D.A. & Sons		
D.A.B. & Co.	\$2.00	RE30
D & D Dist. Inc	5¢	RE92
D.C.W.	\$4.00	RE167
De Barr and Cresard		
(Napa, Napa Co., CA)		

**Table III—continued . . .**

De Bartolo Winery	3¢	RE61
De Boer & Miller Inc.	24¢	RE100
	30¢	RE101
De Falco Winery	\$2.00	RE80
	30¢	RE101
Deiu & Marcieu (may be Delu & Marchetti)	10¢	RE65
D.J.R.		
Delu & Marchetti		
(San Diego, San Diego Co., CA)	10¢	RE65
John DeKuyper	\$1.20	RE146
John DeKuyper & Son, Inc.	72¢	RE141
	\$1.20	RE146
De Turk Winery	1¢	RE60
Del Rio Winery, Woodbridge, near Lodi,		
San Joaquin Co., CA	\$40.00	RE107B
	30¢	RE133
	36¢	RE135
Del Vino G.P. Co	10¢	RE95
Del Vino Grape Products		
(Delvino, CA)	10¢	RE65
	20¢	RE69
	24¢	RE70
H.T. Dewey & Sons Co.		
(Egg Harbor, Atlantic Co., NJ)	\$4.00	RE53
	1¢	RE60
	10¢	RE65
	24¢	RE70
	24¢	RE100
	43 $\frac{1}{2}$ ¢	RE102A
	30¢	RE133
A. Diani & Co.		
(Passaic, Passaic Co., NJ)	2¢	RE88
	90¢	RE144
Joseph Digardi		
(Martinez, Contra Costa Co., CA)		
Di Marco Winery		
(Los Angeles, Los Angeles Co., CA)	80¢	RE76
Dixie Wine Corp.	72¢	RE75
John G. Dorn		
(Sandusky, Erie Co., PA)		
Dubonnet Corp.		
(Lodi, CA; Fresno, CA;		
Philadelphia, PA)	\$1.00	RE173
	\$1.60 $\frac{4}{5}$	RE196
Joseph Dudenhofer		
(Milwaukee, Milwaukee Co., WI)	20¢	RE130
	\$1.20	RE146
	\$5.00	RE176
D.V.G.	Black manuscript	1¢ RE3
D.W.P. Co.		3¢ RE90
E.F.		2¢ RE5
E & K Co	Perfin	10¢ RE65
	Perfin	10¢ RE95
	Perfin	43 $\frac{1}{2}$ ¢ RE102A



Table III—continued . . .

Earl Wine Company	1/2c	RE84
East-Side Winery (Lodi, San Joaquin Co., CA (including E.S.W.))	10c	RE65
	30c	RE101
	\$1.00	RE104
Eastern Bonded Winery (Hartford, CT)	10c	RE65
Eastern Wine Corp.	7 1/2c	RE64
Curved top line	7 1/2c	RE64
	20c	RE69
	72c	RE75
	\$1.20	RE77
	1/2c	RE84
	30c	RE101
	90c	RE144
	\$1.60	RE149
	\$3.00	RE154
E.F.	80c	RE76
	4c	RE91
Egg Harbor Wine Company (Egg Harbor, Atlantic Co., NJ)		
E.G.I.	2 1/2c	RE89
E.G.L. & R. Co. (Emilio Guglielmo Co., Morgan Hill, Santa Clara Co., CA?)	Circle	4c
		7 1/2c
		10c
		30c
		80c
		\$2.00
Ehrlich Wineries, Cucamonga (San Bernardino Co., CA)	10c	RE65
	60c	RE74
EIF	43 1/5c	RE102A
E.J.W.		
E.L.D. Company (related to Elba Land Co., Fruit Prod component?)		
E.L.I.	3c	RE6
Ellena Bros. Bonded Winery #7	20c	RE69
Ellena Brothers, Etiwanda, CA	30c	RE101
	50c	RE73
	40c	RE102
	60c	RE140
	Straight line handstamp & Circular handstamp	\$1.80
		40 1/5c
		51c
		\$2.01
		\$2.68
		\$1.44
		\$4.80
El Vino Grape Products	20c	RE69

Table III—continued . . .

	24c	RE70
	30c	RE71
Empire State Wine Co., Penn Yan, N.Y.	15c	RE39
	24c	RE70
	48c	RE103
L.E. Engelberg	4c	RE34
Engels and Krudwig Wine Company (Sandusky, Erie Co., OH)		
The E.S.O. ?		
Estate of Joseph Wirkler	24c	RE70
E-SW	Perfin	\$1.44
Perfin		\$1.00
		\$2.01
E.S.W. Co.		\$1.20
		1/5c
		2c
		15c
EW Corp	Perfin	\$2.40
		\$7.20
Fairview Wine Corp. (Gardiner, Kennebec Co., ME)	\$1.60 1/5	RE196
O. Fava Fruit Co. (Baltimore, Baltimore Co., MD)	\$4.00	RE81
	2 1/2c	RE89
F.B.	Black manuscript	\$2.00
F.B.S.		10c
F.C.B.W. (Missouri)		
Fee Brothers, Inc. (Rochester, Monroe Co., NY)		
C. Ferrario, Livermore, CA	50c	RE45
Ernest Ferrario (Ruby Hill Winery, near Pleasanton, Alameda Co., CA)		
P. Ferro	10c	RE65
F.F.I. Incorporated (Florida)		
F.G.		
F.G.V. (F. Groeszinger Vineyard?)	24c	RE131
F.I.E.		
F.I.L.	Perfin	3c
	Perfin	12c
	Perfin	50c
	Perfin	80c
	Perfin	3c
	Perfin	12c
	Perfin	18c
		24c
		30c
	Perfin	43 1/5c
		\$100.00
	Perfin	15c
	Perfin	60c
	Perfin	90c



Table III—continued . . .

	Perfin	96¢	RE145
	Perfin	\$1.20	RE146
	Magenta circle	\$1.44	RE147
	Perfin	\$1.80	RE151
	Perfin	\$2.01	RE199
F.I.L. L.A.	Circular	3¢	RE90
		24¢	RE100
		30¢	RE101
	Circular	36¢	RE135
F.I.L. S.F.	Circular	\$1.80	RE151
FI LTD		10¢	RE37
		\$2.00	RE52
	Perfin	20¢	RE69
	Perfin	24¢	RE70
	Perfin	30¢	RE71
	Perfin	80¢	RE76
Filippi Vintage Company			
(Mira Loma, San Bernardino Co., CA)			
Finlayson Winery			
(Healdsburg, Sonoma Co., CA)			
F.J.M. (possibly F.J. Miller)			
(St. Helena, Napa Co., CA)			
FKB		24¢	RE70
F.K. Bros.		8¢	RE25
		20¢	RE27
F.L.		1¢	RE60
F.L. Ltd		5¢	RE23
F.M.C., Detroit, MI			
L. Foppiano			
(Healdsburg, Sonoma Co., CA)		40¢	RE136
L. Foppiano (S.) F. Wine Co.		36¢	RE135
Fountaingrove Vineyard Co.			
(Santa Rosa, Sonoma Co., CA)		\$2.00	RE15
F.P.Co.		30¢	RE101
F.P. Co. Inc.			
(may be Fredonia Products Company,			
Fredonia, NY)		72¢	RE75
		24¢	RE100
		30¢	RE101
		\$1.80	RE151
F.P.P.		2¢	RE20
Franzia Brothers Winery			
(Ripon, San Joaquin Co., CA)			
I. Frasinetti & Son			
(south of Florin, Sacramento Co., CA)		4¢	RE91
		10¢	RE95
French Italian Wine Co.		50¢	RE73
Fresno Vineyards Co.			
(Hastings on Hudson, Westchester			
Co., NY)		15¢	RE67
Fresno Wine Co. of Milwaukee			
(Milwaukee, Milwaukee Co., WI)		\$7.00	RE178
		\$20.00	RE181
Fresno Winery Inc.			

Table III—continued . . .

(Fresno, Fresno Co., CA)			
Fruit Industries Ltd.			
(Offices in Brooklyn, NY; Chicago, IL;			
Los Angeles, CA; Cucamonga, CA;			
New York; San Francisco)		1¢	RE32
		10¢	RE65
		12¢	RE66
		60¢	RE74
Fruit Wine Company of America, Inc.			
E. Fucini & Co., New York, NY		60¢	RE140
		\$2.00	RE174
F.V. Company			
(Filippi Vintage Company, Riverside, CA,			
from 1934; Ficklin Vineyards, Madera			
from 1946; Foppiano Vineyards,			
Sonoma, 1896; Frontenac Vineyards,			
Paw Paw, MI from 1933)			
F.W.B. Co.		2¢	RE20
F W Co			
(Frescal Wine Co.? Fruit Wine Co.?			
Farnesi Winery (Fresno from 1936);			
Fortino Winery (Santa Clara from			
1948?)	Manuscript	10¢	RE123
F.W. Corp	Perfin	\$7.20	RE160
F.W.C. Co.	Manuscript	\$1.60	RE149
F.W.L. Inc.		10¢	RE95
F.W. & L. Co. Inc., Jersey City			
(Hudson Co., NJ)		72¢	RE75
		3¢	RE90
		40¢	RE102
		30¢	RE133
		72¢	RE141
		90¢	RE144
		\$1.80	RE151
F.W.S.			
G & Co.			
(Garrett & Company)	Perfin	3¢	RE61
	Perfin	20¢	RE69
	Perfin	24¢	RE70
	Perfin	60¢	RE74
	Perfin	72¢	RE75
	Perfin	80¢	RE76
	Perfin	1¢	RE85
	Perfin	12¢	RE96
	Perfin	14 <sup>2</sup> / <sub>5</sub> ¢	RE96A
	Perfin	15¢	RE97
	Perfin	18¢	RE98
	Perfin	40¢	RE102
	Perfin	36¢	RE135
	Perfin	45¢	RE137
	Perfin	72¢	RE141
	Perfin	\$1.20	RE146
	Perfin	\$1.44	RE147
	Perfin	\$1.80	RE151



Table III—continued . . .

	Perfin	\$7.20	RE160
	Perfin	40½¢	RE190
Gambarelli & Davitto		40¢	RE102
Ganele & Lenger Wine Corp.		60¢	RE140
Paul Garrett and Sons			
Gazzo (probably a partial)		20¢	RE27
G.B. (possibly Gundlach-Bundschu)			
G.B. & Sons			
(St. Paul, Ramsey Co., MN)		20¢	RE12
G.B. & S.		1¢	RE18
G & D	Perfin	1¢	RE85
Perfin		4¢	RE91
G & D Inc.	Perfin	½¢	RE108
G.D. Co.		½¢	RE2
G.D. Junior			
G-E			
(Glenn Ellen Winery and Distillery, Inc.?)			
G.F.			
G.F. Wine		\$5.00	RE107
G.F.F. Co.		2½¢	RE118
G.J.D.		2¢	RE5
GMT Co.		¼¢	RE109
		½¢	RE110
E. & J. Gallo Winery, Modesto, Calif.		90¢	RE144
		96¢	RE145
Gambarelli & Davitto			
(New York)			
L. Gandolfi & Co. N.Y.		\$2.00	RE15
Ganeles & Lenger Wine Corp.		60¢	RE140
Gardena Vintage Co.		60¢	RE74
Frank Garatti			
(Pleasanton, Alameda Co., CA)		15¢	RE67
The Joseph Garneau Company, Incorporated			
Garrett and Company			
(including G. & Co.)			
Garvey Winery, Inc.		6¢	RE118
Geffen Industries			
(Long Island City, NY)		50¢	RE73
		\$2.00	RE80
		\$4.00	RE81
		\$9.60	RE83
		4¢	RE91
		\$50.00	RE107C
Gemello Winery			
(Mountain View, Monterey Co., CA)			
Geneva Winery, Inc.		40¢	RE102
E.M. Gerstel & Co.		1¢	RE85
		72¢	RE75
		1¢	RE85
		43½¢	RE102A
Gibson Wine Co.			
(Covington, Kenton Co., KY			
and Elk Grove, CA)		36¢	RE135
		\$1.44	RE147

Table III—continued . . .

	KY	\$1.80	RE151
		40½¢	RE190
G.K.P. & Co.		6¢	RE24
G.L. & Co		5¢	RE92
A. Glorioso		\$4.80	RE54
Goggi Brothers		\$4.80	RE54
Golden Dawn Wineries			
Golden Gate Winery Inc.		24¢	RE70
G.P. Co.		24¢	RE70
		10¢	RE95
Granada Vineyards			
Granada Wines Inc.		20¢	RE69
		\$1.20	RE77
		\$1.60	RE79
		1¢	RE85
		7½¢	RE94
		40¢	RE102
		30¢	RE133
L.J. Granta Winery & Co.		3¢	RE90
Grand Life Champagne Winery		\$4.80	RE158
C.E. Grape Products Company, Incorporated			
(New York, NY, including G.P. Co.)		24¢	RE70
Gt. Lakes C.W. Inc		43½¢	RE102A
Great Northern (including G.N. Incorporated)			
Griggs Wine Company, Incorporated			
G & U			
Gv Co.		\$1.44	RE147
G.W.A.			
(San Francisco, CA			
(G. Wine Association?))		\$2.00	RE30
G.W. Co.		10¢	RE11
G.W. V.			
H.A.			
(Ha)as Wine Company			
H.A.K.			
(Madison, Morris Co., NJ)			
The Hamburger Co.		\$9.60	RE55
		4¢	RE62
		60¢	RE74
		\$2.00	RE80
		12¢	RE96
		24¢	RE100
		30¢	RE101
The Hammond Hotels		10¢	RE26
		20¢	RE27
Hammondsport Vintage Corporation			
(Penn Yan, Yates Co., NY)		20¢	RE69
		24¢	RE70
		30¢	RE71
H. Co	Black manuscript	60¢	RE74
H,D, & Co.		20¢	RE12
H.F.E.		2¢	RE5
H.G.P. Incorporated			
H.:H.I.S.S.A.		3¢	RE21



Table III—continued . . .

Hillman's 45		
W.L. Hinton Winery		
Hiram Walker & Sons Inc.	48¢	RE103
Wm. Hoelscher & Co	30¢	RE71
	\$2.00	RE80
	\$4.80	RE82
H.O.K.	2¢	RE20
Hollywood Distilleries Incorporated (Salem, OR)		
Houppert Wine Co., Lawton, MI	40¢	RE102
H.M.	1¢	RE60
H.M.M. & Co.	\$1.44	RE50
Honeywood Distilleries, Inc.	12¢	RE125
H.S. Magenta	6¢	RE9
H.S. Typed	20¢	RE12
H. and S. Wine Company		
Hudson Valley Wine Company Incorporated (Highland, Ulster Co., NY)		
H.V.W.Co., Inc.	\$1.00	RE104
H.W. Co. (NY)	\$2.00	RE15
(J.?) S. Hyde	2¢	RE5
	10¢	RE26
I.A.M & Co.	40¢	RE29
ICHN Re.	4¢	RE7
I. & F. Wine Co. (Buffalo, Erie Co., NY)	\$2.01	RE199
I.C.M.	1¢	RE85
Imperial Dist. Corp. Black manuscript	5¢	RE92
Imperial Wine Company (New Brunswick, Middlesex Co., NJ)		
Inglenook Vineyard Co. (Rutherford, Napa Co., CA)	18¢	RE98
	48¢	RE103
	20¢	RE130
	36¢	RE135
[Internal Revenue—Start]		
Assessment Division, Office Int. Rev.	\$20.00	RE56
Assessment Division, Office of Internal Revenue (NY)		
Class A		
Class B	10¢	RE37
	24¢	RE42
	30¢	RE43
Class C	6¢	RE35
Collector Internal Revenue (1 <sup>st</sup> Dist. Ill.)	\$2.00	RE15
	50¢	RE45
	60¢	RE46
	\$1.44	RE50
Collector of Internal Revenue (2 <sup>nd</sup> Dist. NY)	3¢	RE6
	\$2.00	RE15
	2¢	RE20
	4¢	RE22
	10¢	RE26
	20¢	RE27

Table III—continued . . .

	\$2.00	RE30
	3¢	RE33
	10¢	RE37
	12¢	RE38
	20¢	RE41
	50¢	RE45
	\$4.00	RE53
	\$9.60	RE55
	20¢	RE69
	\$2.01	RE199
Internal Revenue	20¢	RE12
	\$2.00	RE15
	2¢	RE20
	4¢	RE22
	1¢	RE32
	4¢	RE34
	6¢	RE35
	10¢	RE37
	\$1.44	RE50
	\$9.60	RE55
	4¢	RE62
	20¢	RE69
Office of the T(**?), 2 <sup>nd</sup> District, NY		
Collector, Internal Revenue, District of Hawaii	8¢	RE25
	24¢	RE28
	3¢	RE33
II I NY (New York?) Perfin	3¢	RE33
	15¢	RE39
	18¢	RE40
	30¢	RE43
	Perfin	\$1.20 RE49
Seth W. Jones, Collector		
Louisiana: Straight line:		
Chief Deputy/MDY/Collector of Int. Rev./Dist LA		
Louisiana: Straight line:		
Dist. of LA/MDY/Collr. Int. Rev.		
E.J. Lynch, Cashier		
Office of Internal Revenue	\$20.00	RE56
	\$50.00	RE58
	\$100.00	RE59
Office of Internal Revenue, Received, Spirits Division	30¢	RE43
	50¢	RE45
	80¢	RE48
	\$4.80	RE54
	\$9.60	RE55
Office of Internal Revenue, Received, Spirits Division (NY)	30¢	RE43
	\$20.00	RE56
	\$40.00	RE57
	\$50.00	RE58
	\$100.00	RE59
	80¢	RE48
	\$4.80	RE54



Table III—continued . . .

Pennsylvania, First District		
Refund Claimed (NY)		
Revenue Inspector, State of California, USA		
U.S. Bonded Storeroom, Boston, Massachusetts		
U.S. Internal Revenue, St. Paul, Minnesota		
U.S. Seizure Room, Port of New York (NY)		
Utah Liquor Control Commission		
Utica, New York		
[Internal Revenue—End]]]		
International Wines Incorporated		
(Jersey City, Hudson Co., NJ)		
I.S.C.	8¢	RE10
	1¢	RE18
	4¢	RE34
	1¢	RE60
	12¢	RE66
Perfin	15¢	RE127
Perfin	60¢	RE140
Perfin	\$1.44	RE147
Perfin	\$2.01	RE199
Italian Swiss [Agricultural] Colony		
(Asti, Sonoma Co., CA Chicago Office)		
Italian Swiss Colony	3¢	RE61
	80¢	RE76
	\$4.80	RE82
	½¢	RE84
	2½¢	RE89
	4¢	RE91
	24¢	RE100
	30¢	RE101
	\$1.50	RE105
	45¢	RE137
	6¢	RE140
	\$1.44	RE147
	\$1.80	RE151
	\$2.40	RE153
	40½¢	RE190
	\$1.50¾	RE195
	\$1.60½	RE196
	\$8.16	RE203
Italian Swiss Colony Chicago, Ill	\$5.00	RE107
Italian Vineyard Company		
(Guasti, San Bernardino Co., CA and		
Los Angeles (including I.V. Co.))	\$7.20	RE160
Italian Wine Company		
(Los Angeles, CA, BW 3773)		
I.V. Co. (Italian Vineyard Co.) Perfin	4¢	RE22
	\$2.00	RE30
Perfin	1¢	RE32
Perfin	4¢	RE34
Perfin	12¢	RE38
I.V. Co. Los Angeles		
Black cancel		
and Perfin	\$1.20	RE49
Perfin	\$1.44	RE147

Table III—continued . . .

		\$1.60½	RE196
I. W. Co.			
(I.?) W. Co. Inc.			
(Brooklyn, NY)			
I.W. No. 4, 8th Dist., Mich (possibly IRS)	24¢		RE131
J.A.C. (see JAC D Company)			
JAC D Company			
J.C.D.	72¢		RE75
J.C.M.	1¢		RE85
	30¢		RE101
J.C.R. Sons	10¢		RE11
J&D			
J. & J.E. Co.	\$2.00		RE15
J.G.'C			
J.G.D.	50¢		RE73
	½¢		RE84
	20¢		RE99
J.H.M.	5¢		RE23
J.J.A. Sons			
(Troy, Rensselaer Co., NY)			
J.J.W.			
JLD	Black manuscript	10¢	RE37
J.M.M. Utica, N.Y.		10¢	RE11
J.N.S.		1¢	RE3
J. & O.		½¢	RE84
J.R.		4¢	RE7
J.R.W. Co.		½¢	RE2
		1¢	RE18
		6¢	RE24
J.S.F. and Company			
JS Sons			
Julius (??)n Co., Inc.			
(Julius Wile and Sons, New York City?)	8¢		RE25
KAI	Perfin	18¢	RE98
	Perfin	72¢	RE141
	Perfin	\$1.20	RE146
KA Inc	Perfin	1¼¢	RE86
	Perfin	6¢	RE93
	Perfin	7½¢	RE94
	Perfin	15¢	RE97
	Perfin	18¢	RE98
	Perfin	20¢	RE99
	Perfin	24¢	RE100
	Perfin	\$1.50	RE105
	Perfin	72¢	RE141
	Perfin	\$1.20	RE146
	Perfin	\$1.80	RE151
K-A Distributors (K. Arakelian)		\$1.80	RE151
		\$1.60½	RE196
		\$2.01	RE199
Kanesan Company		1¢	RE32
		\$1.44	RE50
K.B. (could be Korbell Brothers)		2¢	RE6
		4¢	RE7



Table III—continued . . .

K.D.P.C.			
H.W. Keller, Successor			
Kelly's Island Wine Company			
(Kelly's Island, Erie Co., OH)			
K.F.G.	10¢	RE95	
K.G.			
K.K.	Block of 4	2¢	RE20
F. Korbell Brothers			
(Russian River, east of Guerneville,			
Sonoma, Co., CA)			
Chas. Krug Winery			
(St. Helena, Napa Co., CA)	12¢	RE125	
	36¢	RE135	
Louis Kunkle			
L. and Company			
La Boheme Vineyards Co			
(Fresno, Fresno Co., CA)	\$2.40	RE153	
Laird and Company			
(Scobeyville, Monmouth Co., NJ)			
L.C. Company			
L.F.	45¢	RE137	
Emil M. Langers Company			
Larkmead Vineyards			
(St. Helena, Napa Co., CA)	\$1.44	RE147	
LaSalle Produce	10¢	RE65	
	24¢	RE70	
	6¢	RE118	
La Salle Prod Inc.	10¢	RE95	
	24¢	RE100	
LaSalle Prod., Inc. Milwaukee, Wis.	24¢	RE100	
La Salle Products Co.	24¢	RE131	
La Salle Products Inc	50¢	RE73	
	\$5.00	RE107	
LaS. W. Inc.	1/5¢	RE83A	
	3¢	RE90	
La Salle Wine & Champagne Incorporated			
The Lathrop Company			
L.F.	45¢	RE137	
L.F.S. Sons Co.	1¢	RE3	
LH&Co	10¢	RE11	
	20¢	RE12	
The Liquor Dealers Supply Co	\$5.00	RE107	
Liquor Distributors of America	\$100.00	RE164	
L.J.A. Company			
(Pittsburg, Allegheny Co., PA)			
L.M.M.	1/2¢	RE84	
	11 1/4¢	RE124	
	36¢	RE135	
LNR (L.N. Renault)	Perfin	\$1.50	RE105
	Perfin	\$5.00	RE107
	Perfin	30¢	RE133
	Perfin	96¢	RE145
	Perfin	\$4.80	RE158
	Perfin	\$7.20	RE160

Table III—continued . . .

	Perfin	\$8.16	RE203
Locascio Winery			
(New Paltz, Ulster Co., NY)			
L.O.Co.		6¢	RE9
G. Loewus & Company, Inc. 4th			
Permissive District			
(New Jersey)		20¢	RE99
Lombardy		10¢	RE95
Lombardo Wine Co.		72¢	RE75
		1 1/2¢	RE87
		2¢	RE88
		3¢	RE90
		6¢	RE93
		43 1/5¢	RE102A
		48¢	RE103
		5¢	RE117
		24¢	RE131
		90¢	RE144
		\$1.44	RE147
		\$1.80	RE151
		\$2.40	RE153
S.F. Lonz			
(Middle Bass Island, OH)		60¢	RE74
Los Amigos Vineyard			
(Mission San Jose, Napa Co., CA)			
L.S.P. Company (including cancel C.W.A.L.S.P.)			
L.W. Co.		1 1/4¢	RE86
L.W. Corp.		6¢	RE118
The L.G. Lyo(n)			
Lyons & Raas Co.		3¢	RE61
M. & A.W.			
M. B.		\$2.00	RE15
M. & Co.		1 1/2¢	RE4
		10¢	RE26
John Maclure Estate			
R.H. Macy and Company			
(New York, NY)			
Mandala Bros.		\$1.80	RE151
Madera Winery [illegible] Inc.		90¢	RE144
Manhattan Grape Wine Company			
(Jersey City, Hudson Co., NJ)			
Mannino Wine Industry, Inc.		2 1/2¢	RE89
Margo Wine Co		\$1.80	RE151
Mariani Bros. Inc.		48¢	RE103
Marietta Winery			
(Marietta, Washington Co., OH			
(OH not proven))		48¢	RE103
E. Martin Company			
L.M. Martini Grape Prod.			
(Kingsburg, CA, then St. Helena, CA)		12¢	RE66
Martini & Prati			
(Trenton, north of Sebastapol,			
Sonoma Co., CA)		\$1.60 1/2	RE196
Mary's Winery			



Table III—continued . . .

(Altus, Franklin Co., AR)		
Paul Masson Inc., Cupertino, CA		
(Cupertino and Saratoga, CA)	\$7.20	RE160
	\$8.16	RE203
Andrew Mattei		
(Fresno, Fresno Co., CA)		
Matteo Bruzzo Winery		
(Burbank, CA?)		
M.B.	\$2.00	RE15
M.B. Company		
M. Brothers		
(Canandaigua, Ontario Co., NY)		
M.B.W.L. (could be Mission Bell)		
George Mc Claflin Company		
M.D.		
MDC	½¢	RE17
	1½¢	RE19
Printed	1¢	RE32
Medallion Wine [Company?]		
E.S. Meigs	2¢	RE20
Meier's Wine Cellars, Inc.		
(Silverton, Hamilton Co., OH)	\$1.20	RE77
	⅓¢	RE83A
	1¢	RE85
	5¢	RE92
	6¢	RE93
	10¢	RE95
	12¢	RE96
	14½¢	RE96A
	15¢	RE97
	18¢	RE98
	20¢	RE99
	24¢	RE100
	30¢	RE101
	43½¢	RE102A
	19½¢	RE129
	32¢	RE134
	72¢	RE141
	90¢	RE144
Memmlburg Incorporated		
James Meron		
Metropolitan Wine Club		
(New York, NY)		
Metropolitan Wine Co.		
(Brooklyn, NY)	24¢	RE70
Meyer Bottling Co.	1¢	RE32
Miage Vineyards Company, Inc.		
(Hammondsport, Steuben Co., NY)		
P. Mighetto Winery		
. . . A. Miller	6¢	RE9
Milw. Wineries Inc.	1¢	RE60
Mission Bell Wine (Co.)	60¢	RE140
Mission Bell Vineyards and Winery		

Table III—continued . . .

(Madera, Fresno Co., CA)		
Mission Dry Corp.		
(Los Angeles, Los Angeles Co., CA)	60¢	RE46
Mission Vintage Co.	60¢	RE74
Mission Vineyard and Winery		
(Cucamonga, San Bernardino Co., CA)		
Mitchell, Fletcher & Co. Inc.		
Modesto Cooperative Winery	\$200.00	RE165
M.M. & Co.	8¢	RE25
M.M.W. Company		
Monarch Wine Company	60¢	RE74
Monarch Wine Company, Brooklyn, NY		
Monarch Wine Co. of California	\$2.40	RE153
Monarch Wine Co. of Georgia		
(Atlanta)	\$2.01	RE199
Monastery Winery		
(New Kingston, Delaware Co., NY)		
C. Mondavi & Sons		
St. Helena, Napa Co., CA)	\$2.40	RE153
Montage Vineyards Co., Inc.	30¢	RE71
Monte Cristo Vintage Black manuscript	1¢	RE60
Mont LaSalle Vineyard		
(Napa, Napa Co., CA) [This is the trade name for Christian Brothers' Novitiate of LaSalle. San Francisco office for New York Office]		
Mont LaSalle Vyds	6¢	RE93
Mont LaSalle Vinyards	60¢	RE74
	72¢	RE75
	80¢	RE76
	40¢	RE102
	24¢	RE131
	32¢	RE134
	36¢	RE135
	40¢	RE136
	45¢	RE137
	96¢	RE145
Mt. Lasalle	36¢	RE135
Montebello Wine Co. of California	24¢	RE100
	36¢	RE135
	\$2.40	RE153
Monte Cristo Vintage Company		
Monterey Wine Co., Inc.	17¢	RE186
Morello Winery		
(Kerman, west of Fresno, Fresno Co., CA)	\$1000.00	RE169
R. Morson Co. In[c]	60¢	RE74
Morten and Company		
(New York, NY)		
Mr. Boston Distiller Inc.	\$1.44	RE147
	\$1.80	RE151
M.B.	\$2.00	RE15
M.B.W.I.	\$1.44	RE147
M.R.W. Co.	½¢	RE2



Table III—continued . . .

	1¢ RE3
MS Co	¼¢ RE1
M-S C Company	
The (M.?) S. IR. & B. W. Co.	
Mtage. Vyds. Co.	\$1.20 RE77
Mt. St. Helena Vinyards	12¢ RE96
M.V.W.	5¢ RE92
	20¢ RE130
M.W.	
(Madonna Winery, CA; Montelena Winery, several possibilities)	
M.W. Co., Brooklyn, NY (could be either Metropolitan Wine Co. or Monarch Wine Co., both Brooklyn firms)	2¢ RE5
	15¢ RE67
	9¢ RE93
	36¢ RE135
M.W. Co. Inc.	24¢ RE100
	40¢ RE102
	9¢ RE122
	\$1.20 RE146
	\$1.80 RE151
	\$2.40 RE153
M.W. Corp.	43½¢ RE102A
	24¢ RE131
	30¢ RE133
	45¢ RE137
M.W. & D.	72¢ RE75
	2½¢ RE89
	4¢ RE91
	7½¢ RE94
	12¢ RE96
	14½¢ RE96A
	20¢ RE99
	30¢ RE101
	72¢ RE141
M.W. & D. Co.	72¢ RE141
M. Wine & Distilling (Chicago, Cook Co., IL)	
MWHCo Ltd Manuscript	60¢ RE46
N.A.M. (double overlapping diamonds)	3¢ RE21
	\$2.00 RE30
	50¢ RE45
	\$2.00 RE52
Napa & Sonoma Wine Co. (San Francisco, CA)	72¢ RE75
	12¢ RE96
Napa [Valley]Wine Company	
NAWICC	32¢ RE134
NES, Inc (may be an incomplete name)	1¼¢ RE86
New England Wine Co. (Boston, Suffolk Co., MA)	1¢ RE60
	3¢ RE61

Table III—continued . . .

	1¢ RE85
	2½¢ RE89
	4¢ RE91
	7½¢ RE94
	18¢ RE98
	20¢ RE99
	30¢ RE101
N.E.W. Co.	7½¢ RE64
	20¢ RE69
	24¢ RE70
	30¢ RE71
	40¢ RE102
N.L.G.	1¢ RE32
	20¢ RE41
	50¢ RE45
	60¢ RE46
	80¢ RE48
	\$2.00 RE52
	\$9.60 RE55
	50¢ RE73
	½¢ RE84
	15¢ RE97
	80¢ RE142
N. of L.G.	\$1.60 RE149
	\$1.60½ RE196
North American Wine Co.	\$1.44 RE147
Northern Vintage Co.	\$4.00 RE81
	\$5.00 RE107
Novitiate of Los Gatos (Los Gatos, Santa Clara Co., CA)	
N.S.W.I. (Geyserville, Sonoma, Co., CA)	8¢ RE121
	10¢ RE123
N.V.W. Co., Inc.	12¢ RE66
N.W. Co.	30¢ RE101
N.W. & D. Co.	24¢ RE131
N.W. & D. Co. Inc.	2½¢ RE89
	12¢ RE96
	14½¢ RE96A
	24¢ RE100
	\$1.50 RE105
	96¢ RE145
	\$1.44 RE147
O.H. Boston (Boston, Suffolk Co., MA)	10¢ RE26
Ohio Winery	\$1.60½ RE196A
Old Monastery Wine Co. Inc	\$1.20 RE146
Old King Cole	
Old Reliable Distributors, Incorporated	
Oliveto Wine Company (San Francisco Branch, San Francisco, CA)	
O.M. Company, Incorporated (Rheims, Steuben Co., NY)	
O-Neh Da Vineyard	3¢ RE90

Table III—continued . . .

	6c	RE93
OMW	\$1.80	RE151
Thomas O'Shaunnessy		
O.T.M., Hackensack		
(Bergen Co., NJ)		
O.V.		
P.B.	10c	RE65
	20c	RE69
	24c	RE70
P.B. Company, Berlin (Pierre Bonard Inc.?)		
P.B. & T.	10c	RE11
	10c	RE26
	40c	RE29
	\$2.00	RE52
Pacific Coast Brands		
(San Francisco, CA)		
Pacific Syrup Supply		
(San Diego, San Diego Co., CA)		
Pacific Wines	\$1.60½	RE196a
Pacific Wines Inc.	4c	RE62
Pacific Wines, Incorporated, Los Angeles, CA	4c	RE34
	1c	RE60
	6c	RE63
	12c	RE66
	30c	RE71
	\$1.44	RE147
Padre Vineyard Co.	15c	RE67
Padre Vineyard Company	\$1.20	RE49
	15c	RE67
Hollow letters	15c	RE67
	30c	RE71
	36c	RE72
	50c	RE73
	60c	RE74
	72c	RE75
	80c	RE76
	\$1.20	RE77
	\$1.44	RE78
	½c	RE83A
	½c	RE84
	4c	RE91
	10c	RE95
	12c	RE96
	15c	RE97
	20c	RE99
	24c	RE100
	40c	RE102
	43½c	RE102A
	36c	RE135
	90c	RE144
	96c	RE145
	\$1.20	RE146
	\$1.44	RE147
	\$2.40	RE153

Table III—continued . . .

	\$7.20	RE160
Palos Verdes V[ineyards]		
(Harbor City, CA)		
Park Brothers and Tilford		
(New York, NY)		
Parke and Hunt		
Paw Paw Wine Company		
(Paw Paw, Van Buren Co., MI)		
P.C.B.	3c	RE61
P.C.W.	24c	RE131
P.D. & Company		
Pellegrini Bros. Winery		
(San Francisco, CA)	10c	RE95
	\$1.20	RE146
	68c	RE193
Peralta Wine Co.	\$1.60½	RE196
Per et Mims	\$1.00	RE104
Pessagno & Montresor	12c	RE38
Petri Wine Co.		
(Escalon, San Joaquin Co., CA)	3c	RE61
	1¼c	RE86
	10c	RE95
P.G. & S.	10c	RE11
	\$2.00	RE15
	1c	RE18
	20c	RE27
	60c	RE46
P.H. Company		
Pierre-Bonard, Inc.	12c	RE66
	80c	RE76
Pio Winery		
(Pennsylvania)	45c	RE137
Pirrone Wineries, Garfield, New Jersey		
(Garfield, Bergen Co., NJ and Salida,		
San Joaquin Co., CA)	40c	RE136
P.J.P.	24c	RE42
P.J.R., Utica, Oneida Co., NY		
Pleasant Valley Wine Co.		
(Rheims, Steuben Co., NY)	24c	RE13
P.M. Inc. Saratoga, Calif.	40½c	RE190
P.M.C. Company		
Pol Robert & Cie, Ltd.		
(Hammondsport, Steuben Co., NY)	\$2.00	RE80
	\$4.80	RE158
	\$7.20	RE160
Pommerelle Company		
(Woodinville, King Co., WA)		
Popper-Morson Co., Inc.	1c	RE85
	60c	RE74
Porcaro Winery		
Thomas Porcaro	\$4.00	RE53
	1c	RE60
K. Poust and Company		



Table III—continued . . .

Walter P. Powers (Chicago, Cook Co., IL)			
PT (in small diamond) (could be New York firm of Park & Tilford)	40¢	RE29	
	\$2.00	RE30	
P[B?]uoniani [illegible]	\$4.20	RE82	
Pure Wines, Incorporated, NJ (including P.W. Inc.)			
D.W. Putnam Co. (including D.W.P.Co.) (Hammondsport, Steuben Co., NY)	20¢	RE69	
	30¢	RE101	
Giovanni Puziello & Co.	1¢	RE85	
P.V. Co.	¼¢	RE1	
	\$2.00	RE15	
	7½¢	RE36	
	50¢	RE45	
	15¢	RE67	
	20¢	RE69	
	30¢	RE71	
	\$1.60½	RE196	
	\$2.68	RE200	
P.V.D. Company Incorporated			
P.V.W. Co.	20¢	RE12	
	\$2.00	RE15	
	\$1.44	RE50	
Perfin	\$2.00	RE77	
	20¢	RE99	
Perfin	48¢	RE103	
	\$5.00	RE107	
	\$7.20	RE160	
	\$8.16	RE203	
P.V. Wine Co.	\$1.44	RE50	
	60¢	RE74	
	\$1.44	RE78	
	1¼¢	RE86	
	2 1/2¢	RE89	
	6¢	RE93	
	14¾¢	RE96A	
	30¢	RE101	
	96¢	RE145	
	\$1.60	RE149	
	\$2.40	RE153	
	\$7.20	RE160	
P.W.	Perfin	\$1.60½	RE196A
	Perfin	\$2.01	RE199
P.W. Inc.			
PWC.	Perfin	\$1.20	RE49
	Perfin	80¢	RE76
	Perfin	½¢	RE84
	Perfin	1¼¢	RE86
	Perfin	1½¢	RE87
	Perfin	2½¢	RE89
	Perfin	4¢	RE91

Table III—continued . . .

Perfin	10¢	RE95	
Perfin	15¢	RE97	
Perfin	20¢	RE99	
Perfin	24¢	RE100	
Perfin	30¢	RE101	
Perfin	40¢	RE102	
Perfin	24¢	RE131	
Perfin	30¢	RE133	
Perfin	36¢	RE135	
Regular Canx	36¢	RE135	
Perfin	45¢	RE137	
Perfin	96¢	RE145	
Perfin	\$1.20	RE146	
Perfin	\$1.44	RE147	
Perfin	\$1.80	RE151	
P.W. Co.	\$1.44	RE147	
P.W. Co I	\$1.80	RE151	
Q.B Co.			
(Houston, Harris Co., TX)	48¢	RE103	
	60¢	RE140	
Quality Fruit Wine Corp. (Yonkers and Brooklyn, NY)	\$4.00	RE81	
Q.W.C. (possibly P.WC perfin)	\$1.44	RE147	
R Co	Perfin	10¢	RE26
R. Brothers and Company (Dubuque, IA)			
R and E Wine Company (Buffalo, Erie Co., NY)			
R. & S. Inc.	2¢	RE20	
Randall, Leopold and Company (New York, NY)			
Rathskeller	1¢	RE3	
(Ra)thskeller Co.	10¢	RE26	
Rauh			
R.C.R. & I. (possibly Rancho Cucamonga)	20¢	RE27	
R.C.W.W. Inc. (Penn Yan, Yates Co., NY)	24¢	RE131	
D. Recher & Co. (Chicago, Cook Co., IL)	1¢	RE72	
	24¢	RE100	
	3¢	RE113	
	12¢	RE125	
	60¢	RE140	
	\$1.44	RE147	
Redlich	4¢	RE91	
J. Redlich			
Reeds Pharmacy			
L.N. Renault & Sons Cancelled	50¢	RE73	
	72¢	RE75	
	\$1.20	RE77	
	2½¢	RE89	
	24¢	RE100	
	40¢	RE102	
	\$1.50	RE105	

Table III—continued . . .

		\$5.00	RE107
L.N. Renault & Sons, Egg Harbor City, NJ		10c	RE26
		\$1.44	RE50
		1c	RE60
		10c	RE65
		20c	RE69
	Black	24c	RE70
	Red	24c	RE70
		50c	RE73
		72c	RE75
		80c	RE76
		\$1.20	RE77
		\$1.44	RE78
		1/5c	RE83A
		3c	RE90
		12c	RE96
		24c	RE100
		30c	RE101
		43 1/5c	RE102A
Renault Importing and Exporting Company			
Renault Wines		96c	RE145
Allan Rensch Wine Company			
Amandus Repsold Company			
(Napa, Napa Co., CA)			
Rex Wine Corp.			
(New York, NY)		15c	RE39
		\$2.00	RE52
		50c	RE73
		\$2.00	RE80
		\$1.60	RE149
R.H.M. & Co.	Printed cancel	1c	RE3
	Printed cancel	4c	RE7
	Printed cancel	1c	RE18
	Printed cancel	2c	RE20
	Printed cancel	6c	RE24
Rini Winery			
Risdon W.C.		51c	RE191
Risdon Wine Company, Inc.,			
(Risdon, St. Clair Co., IL?)			
Riverbank Wine Co.			
(Riverbank, Stanislaus Co., CA)		7 1/2c	RE36
		20c	RE69
		18c	RE98
R.M. Co.		1c	RE18
R.M. Co. Boston			
(Boston, Suffolk Co., MA)		1c	RE18
R.M.R. Co.		40c	RE14
Robbins Wine Company			
(New York, NY and Mount Vernon, NY)			
Robin Fils & Cie Ltd			
(Hammondsport, and later Batavia, NY)		\$7.20	RE160
		\$8.16	RE203
Rogers & [Steel] Phila., Pa.		20c	RE12
J. Roher		5c	RE8

Table III—continued . . .

Roma		10c	RE12
Roma Wine Co.		\$2.40	RE153
Roma Wine Co. Inc.		60c	RE74
Rome Wine Co., Inc. Chicago, Ill.		36c	RE72
		72c	RE75
		4c	RE91
		40c	RE102
Roma Wine Co. Fresno, California		30c	RE133
		96c	RE145
		\$1.44	RE147
		\$1.60	RE149
		\$2.40	RE153
Roma Wine Co. Inc. Fresno, California		50c	RE73
		80c	RE76
		\$1.20	RE77
		\$4.00	RE81
	Perfin	4c	RE91
	Perfin	10c	RE95
		20c	RE99
		\$1.00	RE104
		\$1.60	RE149
		\$1.80	RE151
		\$1.00	RE153
Roma Wine, Fresno, CA		50c	RE73
		80c	RE76
	Black printed cancel	\$1.44	RE78
		1/2c	RE84
		3c	RE90
		4c	RE91
		7 1/2c	RE94
		30c	RE101
		40c	RE102
		19 1/5c	RE129
		24c	RE131
		40c	RE136
		45c	RE137
		60c	RE140
		96c	RE145
		\$1.20	RE146
		\$1.44	RE147
		\$3.36	RE155
		\$4.80	RE158
Roma Wine Company Fresno, California		96c	RE145
Roma Wine Co. L.A. Branch	Shield	1c	RE60
Roma Wine Co. New York, N.Y.		4c	RE91
Roma Wine Co., Inc. New York, N.Y.		1/5c	RE83A
		40c	RE102
Roma Wine Co., Inc. San Francisco, Cal.		14 2/5c	RE96A
Leonard J. Rose Wine Company			
(San Gabriel Valley, Los Angeles, Co., CA)			
Ruby Hill Vineyard Company			
(near Pleasanton, Livermore Valley, CA)			
The Rumpf-Wetmore Company			
R.V. Inc.		3c	RE61



Table III—continued . . .

RWCo	Perfin	\$7.20	RE160
		\$8.16	RE203
R.W. Co.		\$1.44	RE50
		7½¢	RE64
		30¢	RE71
	Perfin	\$7.20	RE160
	Perfin	\$8.16	RE203
RWCo Inc	Perfin	72¢	RE75
	Perfin	1½¢	RE83A
	Perfin	15¢	RE97
		18¢	RE98
R. Wine Company			
(Stony Creek Mills, Berks Co., PA)		18¢	RE98
S&Z Ltd		2¢	RE5
Salco Vineyards		60¢	RE140
San Anita Wine Corp., Astoria, L.I.		4¢	RE62
		4¢	RE91
San Bernard Wine Company, Incorporated			
Sanchez Winery			
(Cucamonga, San Bernardino Co., CA)	60¢		RE140
San Gabriel Vineyard Company			
(San Gabriel, Los Angeles, Co., CA)	18¢		RE98
	30¢		RE101
	\$1.00		RE173
San Joaquin Winery and Distillery			
(Fresno, Fresno Co., CA)			
Sanger Winery Ass.			
(Sanger, Fresno Co., CA)	\$1.44		RE147
San Marino Wine Corp.	50¢		RE73
	1¢		RE111
San Martin Vineyards Co.	\$100.00		RE164
	\$200.00		RE165
Santa Anita Winery			
(Cucamonga, San Bernardino Co., CA)			
Santa Fe Vintage Company			
(including S.F.V. Co.)			
Santa Lucia Wine Co.			
(Fresno, Fresno Co., CA)	\$1.44		RE147
	\$2.40		RE153
Santa Lucia Wineries Inc.			
(San Martin, Santa Clara Co., CA)	\$2.00		RE80
Saugrene Winery	1¢		RE60
Saville Vintages			
S & B			
S.B. Co., Inc.	7¢		RE119
	48¢		RE138
	\$3.60		RE156
	40½¢		RE190
	\$1.60½		RE196
Peter Scagliotti			
(near Gilroy, Santa Clara Co., CA			
(Live Oaks Winery))			
Otto Schmidt Wine Company			
Robert Schneider, Manchester, NH			

Table III—continued . . .

Schranck and Shaw Incorporated			
(Milwaukee, Milwaukee Co., WI)			
S.C. & S.	72¢		RE75
S.C. & W. Co., Inc.	\$1.44		RE147
S.D.O. Company			
(Erie, Erie Co., PA)			
Sebastiani, San Francisco, CA	30¢		RE71
Sebastiani Vineyards			
(Sonoma, Sonoma Co., CA)			
Sentinel Liquor Co., Chicago, IL	30¢		RE101
	72¢		RE75
S.D.W. (could be C.D.W. or S.D.V.)	18¢		RE98
S.G. Vineyard Co.	\$1.44		RE147
S.G.W. Co. Inc.	\$4.80		RE82
S.G. Wine Company, Incorporated			
(Long Island City, NY)			
Shewan Jones Inc., Lodi			
(San Joaquin Co., CA)	60¢		RE74
	1½¢		RE83A
	1¢		RE85
	10¢		RE95
	12¢		RE96
	18¢		RE98
	30¢		RE101
	4¢		RE22
Sichel & Co.			
Sichel and Company			
(New York, NY)			
Sierra Madre Winery Co.			
(Lamanda, CA)	80¢		RE76
	1½¢		RE84
Simi Wineries			
(Healdsburg, Sonoma Co., CA)			
Sims & Giles	1¢		RE18
	4¢		RE22
SII Fresno, Calif	12¢		RE96
	1½¢		RE108
	\$1.44		RE147
	51¢		RE191
	68¢		RE193
	\$1.60½		RE196
	\$1.60½		RE198a
	\$1.60½		RE198b
	\$1.60½		RE198II
	\$2.68		RE200
S.J., Inc.	1½¢		RE83A
S-J Inc	72¢		RE75
	72¢	Perfin	RE75
	1½¢		RE83A
	40¢		RE102
S.J. F. and Company			
S.M.W. Incorporated			
(Brooklyn, NY (could be San Martin			
or Sierra Madre?))			
S.M.W.C.	1¢		RE85

Table III—continued . . .

	1/4¢	RE109
	1¢	RE111
S.M.W. Co.	1/2¢	RE2
Societa Vinicola Torino Incorporated (New York, NY)		
Sonoma Wine Co. (Los Angeles, CA)	10¢	RE11
	20¢	RE12
	10¢	RE95
Sonoma Valley Pure Calif. . .	1¢	RE85
Southern Pacific Railroad		
Southern Wine Manufacturing Company, Incorporated (New Orleans, Orleans Co., LA)		
Southern Winery	1/5¢	RE83A
	1¢	RE85
	2¢	RE88
	3¢	RE113
S.P.C.		
S.P. Co.	Black manuscript	20¢ RE27
S.P.D.		2¢ RE5
		6¢ RE9
S.P.I.		\$50.00 RE163
S.S.P. (Company?)		
S.S.S.		15¢ RE97
St. F. W. Company (possibly St. Francis Wine Co.)		
St. George Distilling Company		
St. George Winery (Fresno, Fresno Co., CA)		
St. Helena Vinyards	12¢	RE96
St. Helena Vineyards (St. Helena, Napa Co., CA)		
St. J.W. Co.		\$2.01 RE199
St. Julian Wine Company (Paw Paw, MI)		
St. Louis Refrigerating and Cold Storage Company (St. Louis, MO)		
Standard Wines Incorporated (see S.W.I. as possible equivalent)		
Standard Wines, Inc.	\$1.20	RE49
	10¢	RE65
	20¢	RE69
Frederick Stearns and Company (Detroit, Wayne Co., MI)		
Stock Products Inc.	\$1.60 1/5¢	RE196a
M. Sullivan (Nashua, Hillsborough Co., NH)		
Sunny Hill Wineries	10¢	RE65
	3¢	RE90
	60¢	RE74
	72¢	RE75
	7 1/2¢	RE94
	40¢	RE102

Table III—continued . . .

	43 1/5¢	RE102A
	1¢	RE111
	90¢	RE144
	\$1.20	RE146
	\$1.60	RE149
	\$1.60 1/5¢	RE196
	\$2.00	RE174
Sunny Hill Wineries, Inc. (St. Helena, Napa Co., CA)	50¢	RE73
	60¢	RE74
	\$1.20	RE146
Sunny Variety Farm Bonded Winery	20¢	RE69
	50¢	RE73
Sunrise Liq. Corp. (Chicago, Cook Co., IL)	60¢	RE74
	72¢	RE75
Sunset Incorporated (Chicago, Cook Co., IL)		
Sutter Home Winery (St. Helena, Napa Co., CA)		
S.V.I.		
S.V.T.	12¢	RE96
SVW	10¢	RE11
	10¢	RE95
One perfin and one red handstamp	48¢	RE103
SVW		
(Stockton Vineyard and Winery?) Perfin	40¢	RE136
Perfin	\$1.44	RE147
Perfin	68¢	RE193
Perfin	\$2.01	RE199
S.V.W. Co.	2 1/2¢	RE89
S.W.	Perfin	6¢ RE93
		18¢ RE98
Stamps with large & small cancels	30¢	RE101
	40¢	RE102
S.W. (B.S. #62)		
S.W. Co. (could be Steuk Wine Co. of Sandusky, Erie Co., OH)		
C.D. Swain & Co. Inc.	1¢	RE18
S.W.I. (possibly Standard Wines, Inc.)		
S.W.I.C.	\$1.60	RE149
S.W. & I. Company (Boston, Suffolk Co., MA (possibly S. Wine & Imports Co.))		
Taylor Wine, Hammondsport, NY	20¢	RE69
	24¢	RE70
	36¢	RE72
	50¢	RE73
	80¢	RE76
	1/5¢	RE83A
	1¢	RE85
Pair	2 1/2¢	RE89



Table III—continued . . .

	3¢	RE90
	4¢	RE91
	14 <sup>2</sup> / <sub>5</sub> ¢	RE96A
	15¢	RE97
	20¢	RE99
	24¢	RE100
	30¢	RE101
	40¢	RE102
	43 <sup>1</sup> / <sub>5</sub> ¢	RE102A
	48¢	RE103
	36¢	RE135
	72¢	RE141
	96¢	RE145
	\$1.20	RE146
	\$1.44	RE147
	40 <sup>4</sup> / <sub>5</sub> ¢	RE190
Taylor Wine Co.	Circular cancel	10¢ RE65
		24¢ RE70
		80¢ RE76
		40 <sup>4</sup> / <sub>5</sub> ¢ RE190
W.A. Taylor & Co. Hollister, Calif.		
W.A. Taylor, Incorporated		
(Santa Rosa, Sonoma Co., CA (New		
York State operations, California operations,		
Hollister, CA))		
T.C.C. (T.C. Company?)	6¢	RE63
	Larger font	6¢ RE63
	Larger font	12¢ RE66
Tiara Prod. Co. Inc.		
(New York, NY)	1 <sup>1</sup> / <sub>5</sub> ¢	RE83A
T.L. & S.	30¢	RE101
T.M.G.W.	\$2.01	RE199
Tomasello Winery		
(Hammonton, Atlantic Co., NJ)	1 <sup>1</sup> / <sub>5</sub> ¢	RE108
Torre Winery		
(Amador City, Tuolumne Co., CA)		
R. Torre & Co	4¢	RE62
	24¢	RE100
T.P. Co., Inc.	\$4.00	RE157
T.R.	6¢	RE24
Transamerica Wine Corp.	1 <sup>1</sup> / <sub>5</sub> ¢	R83A
	5¢	RE92
	18¢	RE98
	1 <sup>1</sup> / <sub>4</sub> ¢	RE109
	1¢	RE111
	2¢	RE112
	40¢	RE136
	90¢	RE144
Trentini's Winery		
(Camden, Camden Co., NJ)	20¢	RE69
	36¢	RE72
Joseph Triner Company		
(Chicago, Cook Co., IL)	1¢	RE60
	12¢	RE66
Trudel and Bellavance		

Table III—continued . . .

(Derry, Rockingham Co., NH)		
T.S. Company		
T.S.S. Company		
Tulare Winery Company		
(possibly Tulare, Tulare Co., CA)	15¢	RE67
	30¢	RE71
TW Co	30¢	RE101
	Perfin	\$1.44 RE147
		\$7.20 RE150
		\$1.60 <sup>4</sup> / <sub>5</sub> RE196A
	Perfin	\$8.16 RE203
Ukiah ABP	Manuscript	20¢ RE69
United States Fruit Distillers		
Urbana Wine Co., Inc.		
(Hammondsport, Steuben Co., NY		
(including U.W. Co.))	4¢	RE91
	14 <sup>2</sup> / <sub>5</sub> ¢	RE96A
	30¢	RE101
	43 <sup>1</sup> / <sub>5</sub> ¢	RE102A
	36¢	RE135
	\$1.44	RE147
	\$3.60	RE156
	\$7.20	RE160
	\$8.16	RE203
U.S. Fruit Distillers	\$1.00	RE104
	\$5.00	RE107
	\$100.00	RE107D
UW Co	Perfin	\$1.44 RE50
Perfin		24¢ RE70
UWH Co. Ltd	Manuscript	\$2.00 R15a
Valdome, Inc.		\$3.60 RE156
		\$7.20 RE160
Valena Wine Co.		20¢ RE69
Valley of the Moon Wine Co.		
(near Glen Ellen, Sonoma Co., CA)	20¢	RE69
	10¢	RE95
	20¢	RE99
Valley Wine Co.	7 <sup>1</sup> / <sub>2</sub> ¢	RE64
	15¢	RE67
(Var?)ick Company, Incorporated		
(probably New York, NY)		
V.B.W. Company		
(Vercelli Brothers Winery Company?)		
V.D.E. Co.	7 <sup>1</sup> / <sub>2</sub> ¢	RE64
Vermouth Industries of America, Inc.		
(New York, NY)	\$1.80	RE151
Vernat Inc., New York	4¢	RE62
	24¢	RE131
	96¢	RE145
	\$1.00	RE173
	12¢	RE196
VI Co	Perfin	1¢ RE32
VIA	Perfin	\$1.60 <sup>4</sup> / <sub>5</sub> RE196
	Perfin	\$2.01 RE199

Table III—continued . . .

Village Winery		
Vineyard Company	24c	RE100
Vineyard Distributing Co., Inc.	24c	RE70
Vineyardists Inc. *		
(Penn Yan, Yates Co., NY)	\$1.20	RE77
	\$1.44	RE78
	12c	RE96
	14 <sup>2</sup> / <sub>5</sub> c	RE96A
	43 <sup>3</sup> / <sub>5</sub> c	RE102A
	24c	RE131
	\$1.44	RE147
	\$3.36	RE155
	\$4.80	RE158
	\$7.20	RE160
	\$8.16	RE203
Vintage Wines Inc.	80c	RE142
Vinvino Winery	Handstamped script	24c RE70
		36c RE72
V.P.		
(possibly Virginio Pappani, Gilroy, Santa Clara Co., CA)	7 <sup>1</sup> / <sub>2</sub> c	RE64
W.A.L. Company		
Waldensian		
Hiram Walker & Sons Inc.	48c	RE103
W.B. (or W.D.)		
(possibly Philadelphia, Philadelphia Co., PA)		
Perfin	\$1.80	RE151
W.C.A. (Wine Corporation of America?)	\$5.00	RE159
W. Co. S.V.	20c	RE12
W.D. Inc.	4c	RE91
W.D., Phila. Pa	10c	RE11
August Weinberger		
(Scranton, Lackawanna Co., PA)		
Western Wine Corp.	9c	RE122
W.F.W.	Black manuscript	10c RE11
W.G.A., Kingsburg, CA	96c	RE145
	\$1.44	RE147
The W.G. Company (or possibly W.C. Co.)		
W.G.P. Company		
The W.H.A. Co.		
(Kingsburg, Fresno Co., CA		
(could be Wine Grower's Association))	\$4.80	RE54
W. & L. Co., Inc.	30c	RE133
W.H.M.		
W.H.S. and Company		
W.J.S.	2c	RE88
W. & L. Company Incorporated (Wine & Liquor Co.?)		
W.L.F. Co.	3c	RE61
W.M.C. Co.	1c	RE60
W.P.P. D.B.A. C.D.O. Co. NOT INC.	1c	RE85
	3c	RE90
	30c	RE133
	3c	RE90
W.R.	2c	RE5
W.V. (possibly Wooden Valley,		

Table III—continued . . .

Contra Costa, Solano Co., CA)		
W.W.C.	\$2.00	RE52
	3c	RE61
	20c	RE69
	24c	RE70
	60c	RE74
	80c	RE76
	36c	RE135
WWC Inc	Perfin	80c RE76
	Perfin	40c RE102
		45 <sup>1</sup> / <sub>5</sub> c RE102A
	Perfin	\$1.60 <sup>1</sup> / <sub>5</sub> RE196
W.W.C.		
(Naples, N.Y.)	24c	RE70
The Welch Grape Juice Co., Brocton, NY		
(also Springdale, NY)	4c	RE116
	6c	RE118
	36c	RE135
	40 <sup>1</sup> / <sub>5</sub> c	RE190
	51c	RE191
Wente Bros.		
(Livermore, Alameda Co., CA)	10c	RE37
	7 <sup>1</sup> / <sub>2</sub> c	RE64
	1 <sup>1</sup> / <sub>2</sub> c	RE87
Western Consolidated Wineries		
W.H.M.	1c	RE18
Widmer's Wine Cellars, Inc.		
(Naples, Ontario Co., NY)	2c	RE88
	6c	RE93
Williams Brothers Centerville, Calif		
(Centerville, Alameda Co., CA)	7 <sup>1</sup> / <sub>2</sub> c	RE64
	15c	RE67
	24c	RE70
	20c	RE69
Wilson Wineries Guttenberg, N.J.		
Wilson Wineries, Incorporated		
(Guttenberg, Hudson Co., NJ)		
	10c	RE123
Windsor W(ines)	24c	RE131
Wine Packers		
Wine Producers, Inc.	\$20.00	RE181
Joseph Wirklich	2c	RE70
Wisconsin Liquor Company		
(Milwaukee, Milwaukee Co., WI)		
W.M.W. C(o)	1c	RE60
Woodbridge Fruit Company		
Woodford Distillery Inc	72c	RE75
Max Woske, New York		
W.R.	2c	RE5
WS	Black manuscript	20c RE12
York Brothers		
(southwest of Paso Robles, San Luis Obispo Co. CA)	8 <sup>1</sup> / <sub>2</sub> c	RE184
Yosemite Winery Association		
(Madera, Madera Co., CA)		
A. Zimmer. . .		
(Cincinnati, Hamilton Co., OH)	10c	RE95





Figure 10. The larger format Series of 1941 stamps.

(Text continued from page 77)

tion (shown with denomination of stamp and Scott number). Company names/initials shown from my collection reflect, as closely as possible, the exact appearance of each company's cancellation.

It also incorporates cancels from Dave Nussmann's collection (shown without stamp denominations and Scott numbers). Supplementary information regarding names of companies possibly associated with a set of initials or with the location of a firm is shown in smaller font. This information will be developed in greater detail in the final catalog.

Table III, prior to publication of our planned Wine Cancellation Catalog, serves two purposes:

- A preliminary checklist for collectors interested in building a wine cancel collection.
- A way to enable collectors owning cancellations not shown on the list to (hopefully) share them with the author to help create the most complete catalog possible.

Note: The federal government maintained a master list of Bonded Winery (BW) num-

bers that attributed a specific control number to each winery. The list was destroyed at the time of Prohibition and no known copy exists. We are trying to reconstruct a new BW list for the catalog. If readers can provide BW numbers, where they are not shown, for the firms listed in Table III, it would be helpful. If some reader has a BW list and is willing to share it to aid in completing the catalog, that would be wonderful.

Analysis of this list is an interesting exercise. The names of about seventeen companies (and the friendly Internal Revenue Service) jump out from all the others based

Table II

Stamps expected to be found with cancels—  
examples not found

Scott No.	Denomination	Scott No.	Denomination
RE16	1/4¢	RE126	14¢
RE115	3 3/4¢	RE128	16¢
RE120	7 1/2¢		

Table IV

### Generic and mute wine cancellations

(Current, January 1, 2006)

#### Company Name

Straight line: All Federal & State Tax Paid  
 Straight line: Canceled with independent MDY  
 Circle: Net Contents/1/Quart/Fluid Ounces  
 Straight line: Paid  
 Box: Paid  
 Pure/California/Wine/Manufactured in 1920  
 Straight line" received/MDY  
 Tax Paid by Stamp Affixed to Carton  
 Concentric circles, seven circles  
 Pseudo cancel bars, nine, with letter G in center  
 Broad wavy bars  
 Frame of vertical "tinsel" bars  
 Broad light blue ink swaths  
 Broad pale red ink swaths  
 Large "XXX"



on frequency of cancellation appearance. Some of these companies still remain in operation and are household words throughout the United States. Listed alphabetically, the companies with the greatest numbers of cancellations include: K. Arakelian & Sons, B.B.W.C. (Beringer Brothers Wine Co.), California Wine Company, Eastern Wine Corp., Ellena Bros, F.I.L. (Fruit Industries Ltd.), G & Co. (Gallo & Co.), Italian Swiss Colony, Meier's Wine Cellars, New England Wine Co., Padre Vinyard Co., L.N. Renault & Sons, Roma Wine, SII Fresno, Sunny Hill Wineries, Taylor Wine and Urbana Wine.

A thoroughly unscientific survey of local wine merchants showed several of these firms still market their product (Beringer Brothers and Gallo) or use the name of a familiar but no longer extant firm to market their product (Taylor Wine).

Mute cancellations are those that serve the purpose of canceling a stamp but often do not provide definitive information about the firm performing the cancellation. Table IV lists known generic and mute cancels. We would welcome additional information that would change the mute to a definitively known entity and, also, additional information about other mute cancellations not shown here.

Manuscript cancellations are particularly difficult as they normally provide only a set of initials and a date. Since they usually appear only on the wine stamp issues of 1914 and 1916-18, there is also the added barrier of time that makes it difficult to link initials with the name of a specific firm. The authors would particularly welcome definitive information that links the cancels shown in Table V to a specific firm, as well new information about other manuscript cancels that exist. This table somewhat repeats data shown in Table III, but is presented here to facilitate addition of new manuscript cancels, decipherment of existing cancels, or association of company names with a set of initials.

With any project of this scope, there occurs the frustrating problem of partial or fragmentary cancels that do not comfortably fit into the body of information that has been developed. This calls for additional detective work. Table VI lists the fragmentary cancels for which we seek information that will allow us to make definitive listings. We would welcome information that will help turn the

**Table V**

### Manuscript cancellations on first issue wine stamps

(Current, January 1, 2006)

Company name	Value	Catalog no.
A.M. 12/22/1914 - 4/10/15	2c	
	\$2.00	
B.C. (or B.L.) 1216-14	1c	
C.B. Inc. 11/2/1916	\$2.00	
C.G.L./F.H.C. w/handstamp dater Feb 10 1917	\$2.00	
	\$9.60	
C J N 12/11/14	10c	
CP, handstamp dater Oct 22 1915	2c	
C & W 2/1/15	2c	
C W Co Jan 28 1916	20c	
D & Co 2/2/15	24c	
D O 26/11/191(7)	4c	
E B T Co 4/18/(15?)	24c	
Fred Harvey 12/9/16	8c	
G A R 1/23/15	—	
G D Jr Feb 15	1/2c	
G & S Nov 20	2c	
H A K, handstamp dater Nov 24 (??)	\$2.00	
H L, handstamp dater Jan 14 1917	2c	
H. Moory, handstamp dater 4/30/1917	—	
H P B 1/8/15	1/2c	
J B K 2/11/14	6c	
J C B 12-14	6c	
L & Co 11-24-14	6c	
L D K	3c	
L P 12/8/14	6c	
M H Co, handstamp dater Oct 10 1916	24c	
M P Co, handstamp date illegible	1/2c	
Old 76, handstamp dater Aug (??) 1915	40c	
P. S. 11/25/1920	\$2.00	
U J Co 12/17/14	20c	
U W H / C L or Ltd 1/31/17	20c	
W H A, handstamp dater Oct 28 19(15?)	10c	
W W H / Co Ltd 1/31/17	\$2.00	

fragments into useful information.

The wine cancellation catalog being developed will also include information on cancels used on Fermented Fruit Juice Stamps (Scott numbers REF1-9). Table VII shows known cancellations on these stamps. The authors would welcome additional information.

### Conclusion

Riley's Fiscal philatelic literature handbook (1997) listing of revenue articles was



**Table VI**

## Fragmentary cancellations

(more information needed, Current, January 1, 2006)

### Fragmentary descriptions

C.P. **ons Co. / MDY/ in circle (could it be Lyons or Irons? (O?).F.P. Co. / MDY/ 444 W Grand Ave. *MC* Co. Cancelled/MDY/ (?)addrene Winery A(???)nacci/(Win?(e Co./MDY/Cancelled Su(????)e Wine Co., Inc. / Boston, Mass/MDY Cancelled/MDY/(?)the Ameri(can?) (*)/Long Island City, N.Y. (**) Cancelled / Wine Products Co, Inc. (B?). W. No. 4, 8th Dist, Mich. Bonded Winery No. 7	(**?)ety Farm(**?)/MDY/Bonded Winery No. 351 MDY/B.W. 484 (**?) B.W. 3724/MDY B.W. 3952/MDY Cancelled/MDY/B.W. 8660 (???)ns & Raas Co./MDY (????) dist. (??)/M/D/Y / Rochester (N.Y.?) in circle (???)nheimer/Brothers/MDY/New York Stencil: large WIN(E)—part of much larger stencil Wine Company, Incorporated, Fresno, Fresno Co., CA (probably a fragment of a Gallo Wine Co. label) Wine Producers, Incorporated Bridgeport, Connecticut
B.W. No. 43 B.W. 68. LGR / 2.40 Gallons	

consulted before beginning this article. As best can be determined, no previous compendium of wine cancellations has appeared in *The American Revenuer*. Therefore, Tables III through VI plus Table VII become useful preliminary lists in establishing what exists in this area.

The listing in Table III is large but certainly not comprehensive, as new cancels continue to appear, as do additional examples of existing cancels on new values, at nearly every bourse and major stamp show. The list is now large enough, however, to be considered as representing critical mass in starting to show the wide variety of available material.

I hope fellow revenueurs can add to this list and hope to hear from them. Please contact the author via e-mail at <ddd.apci.net> or send correspondence c/o Editor, *The American Revenuer*. We would sincerely welcome input from ARA members to

**Table VII**

## Cancellations on fermented fruit juice stamps

(Current, January 1, 2006)

Company Name	Value	Catalog Number
A.W.A.		
C.B.C. (Cresta Blanca Company?)		
C.C. Company		
John G. Dorn, Sandusky, Erie Co., Ohio		
Engels and Krudwig Company, Sandusky, Erie Co., Ohio		
Fredonia Products Company, Incorporated, Fredonia, Chataqua Co., New York		
G.B.		
Hoffman Beverage Company, Newark, New Jersey		
Mouquin Incorporated		
Pisco Punch Limited		
Joseph Triner Company, Chicago, Illinois		
V.R.W.		
W.M.W. Company		
Widmer's Wine Cellars, Incorporated, Naples, New York		
Perfin on 12 oz. stamp: may be LCK Co or EGK Co		

help expand the scope of the planned catalog.

It would be best to be able to examine actual stamps but, realizing many collectors are reluctant to place their material in unfamiliar hands, photocopies (color preferred; black & white OK with information on color of cancel) are satisfactory. This will permit the necessary measurements to be made for catalog inclusion.

### Acknowledgements

Many thanks to the following people for their help in preparing this article: Mr. Ron Leshner, past president ARA, for his always insightful comments; Mr. Dave Nussmann for the input from his collection and the im-

petus to finally get this effort off the drawing board; and Mr. Kenneth Trettin for his fine work in turning my submission into the article you are now reading.

### References

- Kloetzel, J. E., Editor. 2001. *2002 Scott Specialized Catalog of U.S. Stamps and Covers*. Sidney, OH: Scott Publishing Co.
- Bidwell, R. W. 1965. *Series of 1941 Wine Revenue Stamps of the United States of America*. Andover, CT: Ray W. Bidwell.
- Riley, R. F. 1997. Riley's fiscal philatelic literature handbook. *The American Revenuer* June; 51(6):5-212.

## To the Editor. . .

### Viet Nam cigarette stamp

I am illustrating a current Viet Nam tobacco taxpaid. It was attached to a pack of twenty cigarettes.

Terry Hines, ARA



### Cigarette stamps of Slovakia

The January-February 2006 issue of *The American Revenuer* just arrived on Saturday here. Probably others have already noticed that the cigarette excise stamp shown on page 34 is from Slovakia, not Slovenia. It features the arms of Slovakia, and also is denominated in Slovak Koronas, not in Slovenian Tolars.

I attach two further (newer) similar stamps from Slovakia, picked up in Bratislava last year.

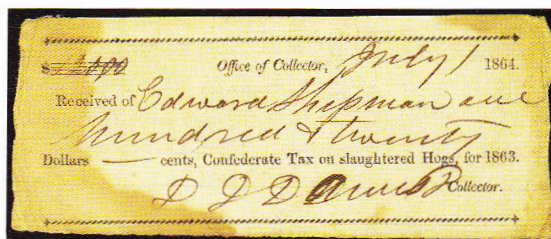
Geir Sør-Reime, ARA



### Confederate tax receipt

I thought TAR readers might be interested in this confederate receipt in the amount of \$120 for slaughtered hogs.

E. J. Guerrant, ARA





# More black Proprietary cancels

by Robert F. Wehle, ARA

I recently compared my black proprietary cancellations with the Scott Troutman's *The black proprietary stamps of 1914–1916*

shown in the supplement to *The American Revenuer* for September-October 2004. I found five which are not in the list. They are illustrated and described in the captions.



RB41 4¢ with printed green inverted "B.N.P. CO. / JUL 1916" cancel (Beech Nut Packing).



1 1/4¢ with magenta handstamp "J.S.R. / JUL / 12 / 1915" cancel.



1 1/4¢ with magenta handstamp "L. & F. / DEC. 1, 1915" (Lehn & Fink).



5/8¢ with magenta handstamp that could be "J.H. & CO. / JAN / 5 / 1915".



RB32 1/8¢ with purple handstamp "JMRN / 1916". The J shows up well under at good Ott lite.

## State Revenue News—second quarter 2006

The theme for the *State Revenue News* for the second quarter of 2006 is "eggs." These stamps are to indicate payment of inspection fees by various states and are often rather large. Articles in this issue look at stamps from Alabama, Pennsylvania, Kansas, Indiana and Oklahoma.

A variety of other articles in this issue look at scale and gas pump seals, habitat stamps, a bogus feed stamp cancel, documentary stamps, billiards, documentary and cigarette stamps. There are also book reviews, a list of State Revenue Society publications, letters

and an auction of state revenue stamps which is limited to members (a good reason to belong to the SRS).

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 Box 66743, Albuquerque, NM 87193 or Scott Troutman at Box 421, Duncansville, PA 16635-0421. Information is also available at the society's web site <<http://www.mckellips.net/SRS>>.

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# The American Revenue Association

## President's Letter

Our convention at the ASDA Mega-Event in New York City last March was successful. Attendance by ARA members was down a bit from previous conventions, but I think this was due to Washington 2006 which was just two short months away.

The ARA Grand Award, and the show Grand Award, was won by Richard Malmgren with his *Hawaiian Revenues*. Richard's exhibit now qualifies and will be shown in the World Series of Philately competition at the APS Stampshow in Chicago this August. For those of you who have not seen this exhibit, I urge you to do so as it is spectacular.

There were also many other wonderful revenue stamp exhibits at the Mega-Event. I would like to thank all of you who entered exhibits, attended the show and assisted at the ARA booth.

The next big event was the Washington 2006 World Philatelic Exhibition in Washington, D.C. It was a spectacular success and we all owe the show committee and all the volunteers a huge thank you for a job well done. Attendance was reported as being in excess of 226,000 with 85,000 unique registrations.

It was a pleasure to meet many of our members (and some new ones) from all around the world. Paul Nelson managed the ARA table for the first half of the show. I know we handed out several hundred ARA applications and some joined on the spot.

There was a large number of revenue stamp exhibits on display, including some

spectacular foreign revenues that I had not seen before. We also had a couple ARA meetings that were well attended and went well.

International stamp exhibitions are truly a celebration of philately. The spectacular success of Washington 2006 tells us that philately is alive and prospering. This was readily apparent to anyone who attended the show. The next U.S. International will be in New York City in 2016. A committee is already formed and work has begun to make it an even bigger success. Mark your calendar now to attend.

Our 2007 ARA Convention will be held in conjunction with Westpex at the San Francisco Airport Marriott Hotel on April 27–29. Please make your plans to exhibit and attend now.

There are three key components that make the ARA a successful philatelic organization. Obviously, the first is the membership. Second is our journal, *The American Revenuer*. It is the glue that holds us together. The third component is volunteers that run the ARA, and that is where we need some help. Most important is we need a person or persons who can publicize the ARA, both in the stamp press such as *Linn's Stamp News*, and on the Internet. The goal is to increase our membership by publicizing the collecting and study of revenue stamps and the American Revenue Association. If you can give a little something back to the hobby you enjoy so much and help us out a bit, please get in touch with me.

Eric Jackson, ARA President

## Revenue exhibit honors

*With this issue of The American Revenuer, we will begin reporting awards given to revenue stamp exhibits. If you have won an award for your revenue exhibit at a show that did not give an ARA Best Revenue Exhibit Award, please contact the ARA Awards Chairman Kristin Patterson, 851 Ironwood Drive, San Jose CA 95125-2815, for listing here.*

May 19-21, **PIPEX**, Spokane, Washington  
*Usages of the U.S. Battleship Revenues of 1898*

by J. Wilson Palmer—ARA Best Revenue Exhibit, a show Gold and the show's Grand Award making it eligible for this year's Champion of Champions show at StampShow in Chicago.

March 16-19, **Postage Stamp Mega Event**, New York, NY (ARA Annual Convention)

ARA Grand and Gold Award

*Hawaiian Revenues* by Richard C. Malmgren—the ARA Grand Award and an ARA Gold, a show Gold, the show's Grand Award making it eligible



for this year's Champion of Champions show at StampShow in Chicago and the American Philatelic Society Research Medal.

*U.S. First Issue Revenues—Selected Pages From a Specialized Collection* by Brian M. Bleckwenn—ARA Gold and a show Gold.

*Revenue Stamped Paper of the Spanish American War Tax Era* by Robert D. Hohertz—ARA Gold and a show Gold.

*New York Stock Transfer Tax* by Kenneth P. Pruess—ARA Gold, ARA Cunliffe Most Popular Award, State Revenue Society Award and a show Gold.

*United States Beer Stamps: 1866-1919* by Joseph Schlitz—ARA Gold and a show Gold.

*Cigarette Tubes Stamps, Series of 1919, 1929 & 1933* by William H. Waggoner (single frame)—ARA Gold, a show Gold and the American Association of Philatelic Exhibitors Award of Honor.

*Indian Court Fee Stamps of 1872* by Steven Zwilling (single frame)—ARA Silver and show Silver.

*United States Internal Revenue—The States Coats of Arms Essays* by Alan Hicks—ARA Silver and a show Silver.

*Introduction to U.S. Revenue Perforins* by Arthur J. Mongan—ARA Silver and a show Silver-Bronze.

### Shows offering ARA awards

Make your plans now to exhibit and/or attend these shows.

#### 2006

August 24–27, **STAMPSHOW**, Chicago, Illinois (both Best Revenue Exhibit Awards for multi-frames and for single frames).

#### 2007

April 27–29, **WESTPEX**, San Francisco, California (**ARA Annual Convention**—the following awards will be given: ARA Grand, Best Single Frame Exhibit, Cunliffe, and ARA Gold, Silver, and Bronze Awards).

August 9–12, **STAMPSHOW**, Portland, Oregon (both Best Revenue Exhibit Awards for multi-frames and for single frames).

## 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.

**KOMONDY, CHRISTOPHER Z 6920.** 29 Liberty St, Chester CT 06412-1116. Proposed by Eric Jackson 1563. United States, US-Special Tax Stamps, US-State, US-State Fish & Game, US-Taxpays.

**LEBLANC, LOUIS A 6919.** 411 Hood St, Donaldsonville LA 70346. Proposed by Eric Jackson 1563. Canada-Federal, Latin America, United States, US-State.

**MCLAUGHLIN, THOMAS J MD 6921.** 140 Commonwealth Ave, Danvers MA 01923. Proposed by Eric Jackson 1563. US-M&M.

**VERSPRILLE, HAROLD W 6922.** 11840 Point Blvd, New Port Richey FL 34654.

### Address Changes

**CORETS, MYRON L 2536.** 84 Stony Ridge, Ashville NC 28804.

**GALLOWAY, ROBERT I 6832.** 134 N Richardson Dr, Somerset KY 42501.

**GARSICK, JOSEPH 2479.** 27 Meadowbrook Ln, Freehold NJ 07728-1520.

**HERZ, PAUL JR 2358.** 1180 Ben Franklin Hwy E, Apt 111, Douglassville PA 19518-1549.

**LECRAW, C VEAZEY 2651.** 4949 Oakdale Rd, Apt 110, Smyrna GA 30080.

**ORLINS, ROBERT 5248.** 39 1st St, Woodland CA 95695-3206.

### Dropped for Non-payment of Dues

6858 Jousset, Eric

### Reinstated from Mar-Apr NPD List

4893 Carrasquillo, Prof. Jose E.

5429 Chotiner, Kenneth Lee

5543 Edgerton, Eric

638 Fleckstein, Mathew

2417 Karolack, Michael

5552 Koelsch, Philip

6865 Noble, Rober6885 Scher, Mark J.

5048 Schwartz, Robert I.

5051 Shafroth, John F. (Jock)

1718 Smith, Jay

### Resigned

6874 MOSIONDZ, PETER JR

### Contributing Members

BAILO, RICHARD	5769
BARBER, WILLIAM A	1140
BIRD, MICHAEL M	1288
BLECKWENN, BRIAN M	1251

BOARDMAN, LYLE C	4343	MARTIS, AVV LUCIANO	1940
BOETTGER, THOMAS	5628	MASON, WILTON E III	4028
CAMPBELL, ELMER	5524	MATSON, JERRY A	5071
CARRASQUILLO, PROF JOSE E	4893	MCBRIDE, MIKE	5049
CARRICK, WILLIAM E	3712	MOSKAL, DAVID A	1215
CHRISTIE, DR VICTOR J W	1181	NELLES, HOWARD	2375
CLARK, TOMMY D	4521	NELSON, PAUL A	1362
CLAVELL, LOUIS F JR	2423	NEWMAN, DAVID H	5508
CORNIO, GEORGETTE P	4954	OGBURN, JIM	5747
CRANE, ANNE	1904	PERRY, GEORGE B	6819
CUESTA, ERNESTO	3809	PHILIP, PETER V N	1857
CURTIS, DANIEL B	5287	PORTER, PHILIP T	6808
DAIGLE, FRANCIS E	5257	RIESENFELD, SANFORD	1574
DENNO, CHARLES	4973	ROBBINS, GERALD L	5360
DEWEY, ROBERT A JR	2908	SCOTT, ERIC J	2896
DONNELL, DENNY JR	1957	SEIDELMAN, NORMAN	3585
FAUST, GLENN R	4289	SHREVE, CHARLES F	5459
FERRY, ANDREW P	3678	STEGALL, RONALD K	5607
FLYNN, GREGORY	3698	SUHR, ROBERT B	1139
FRIEDBERG, RICHARD	2501	WARREN, RICHARD D	1996
GIBBS, C DORANCE	1356	WELCH, BILL	4329
GOLDSTEIN, HAROLD G	2922	WENZELMAN, DAVID B	4184
GREEN, JAMES E	4677	WOODWORTH, COL DONALD A, JR	4926
HAMILTON, WILLIAM F	4588	WRIGHT, REGINALD R	5030
IVESTER, HERMANN	0522		
JACKSON, ERIC	1563	<b>Address changes</b>	
JUCEAM, ROBERT E	3217	<b>CORETS, MYRON L 2536.</b> 84 Stony Ridge,	
KARLIN, HOWARD	3235	Ashville NC 28804.	
KECK, JOHN	1917	<b>GALLOWAY, ROBERT I 6832.</b> 134 N Richard-	
KOEPEL, ADOLPH	0492	son Dr, Somerset KY 42501.	
KOSTINAS, JOHN E	5549	<b>GARSICK, JOSEPH 2479.</b> 27 Meadowbrook	
KOWALSKI, J G JR	2135	Ln, Freehold NJ 07728-1520.	
KREMPEL, WILLIAM G	2647	<b>HERZ, PAUL JR 2358.</b> 1180 Ben Franklin Hwy	
LANDAU, L	3734	E , Apt 111, Douglassville PA 19518-1549.	
LESHER, RONALD E	1173	<b>LECRAW, C VEAZEY 2651.</b> 4949 Oakdale Rd ,	
LESLIE, SCOTT W	4548	Apt 110, Smyrna GA 30080.	
LINDQUIST, WAYNE G	3882	<b>ORLINS, ROBERT 5248.</b> 39 1st St, Woodland	
LUKAS, RODNEY	0486	CA 95695-3206.	

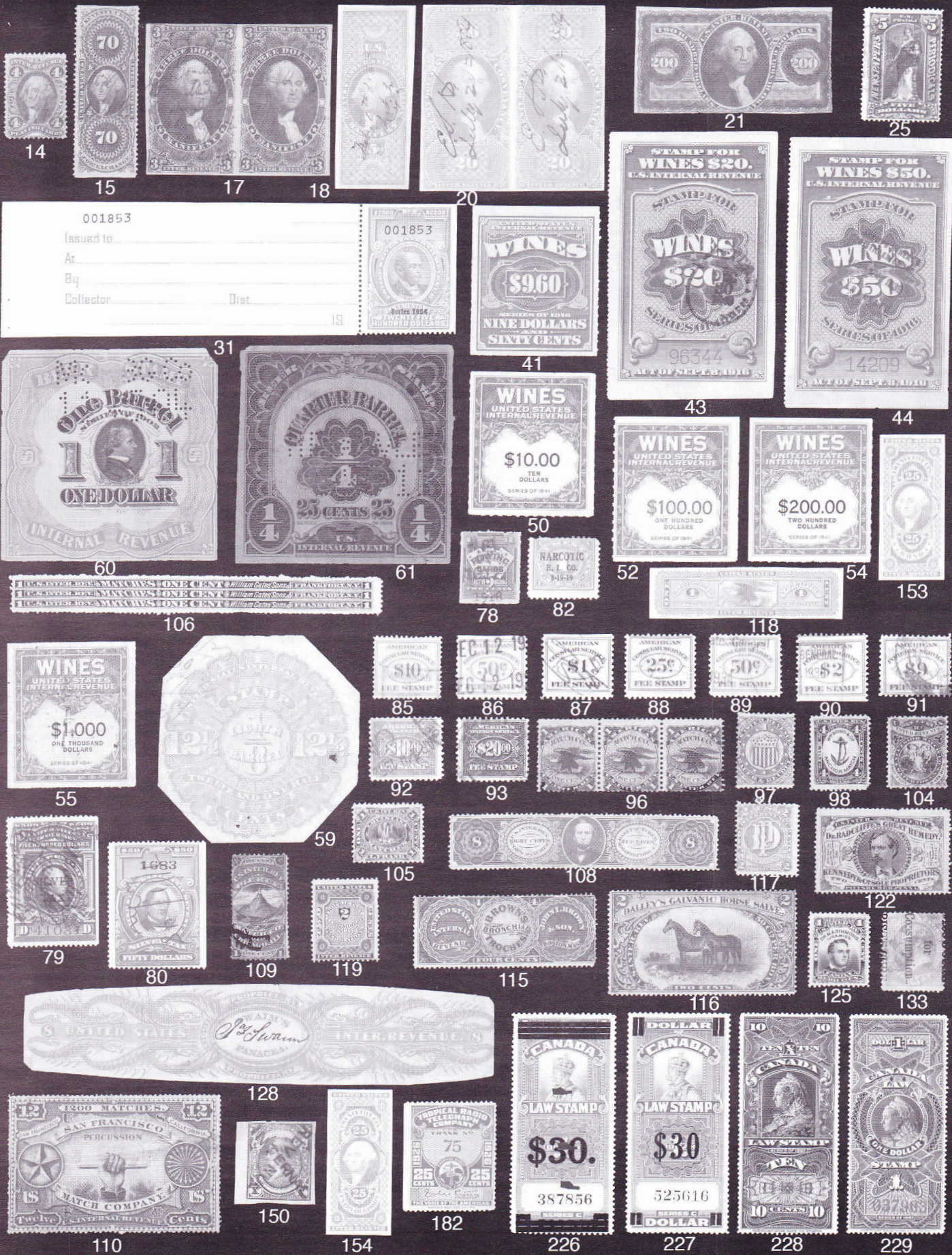
## India to use stamped paper vending machines

*[Member Paul Nelson submitted this item that appeared in the June 22, 2006, issue of the Stamps of India Collectors Companion.]*

Non-judicial stamp papers, so very vital for legal documents, will soon be made available round the clock in Jaipur. The Rajasthan state government's registration and printing department will install stamp vending machines, resembling ATMs, at key places in the city. Initially the vending machines will be installed at the Jaipur Devel-

opment Authority, high court, Municipal Corporation, lower court and the Collectorate. In the beginning, the most widely used stamp papers, of Rs.10 denomination, will be made available. It is estimated that 3,000 such stamp papers are used every day in Jaipur. After inserting two Rs. 5 coins into the stamp vending machine, the buyer will have to punch in his name, address and other details.







# 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 #206

CLOSING DATE: September 12, 2006 at 11:00 p.m. EDT

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

Bid online on our website [www.ericjackson.com](http://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.

1	Applegate, Frank L. Catalogue State & City Tax Stamps. 1936. 56 pages. F-VF	--
2	Bartlett, J. Delano. United States State Revenue Stamps. 1910. 32 pages. F-VF	--
3	Bartlett, J. Delano & Walter W. Norton. United States Internal Revenue Stamps, Hydrometers, Lock Seals (The Springfield List). 1	--
4	Holcombe, Henry W. Check List License & Royalty Stamps used in the United States, 1860-1885. 1935. 32 pages. F	--
5	Hubbard, Elbert S. A. State Revenue Catalog. 1960. 228 pages. The original Hubbard Catalog. Fine	--
6	Springfield Stamp Club. Philatelic Side Lines No. 1. 1907. 20 pages. VF covers various taxpays & other topics	--
7	Springfield Stamp Club. Philatelic Side Lines No. 2. 1908. 28 pages. VF covers various taxpays & other topics	--
8	Sterling, E.B. Descriptive Price Catalogue of the Revenue Stamps of the U.S. 1882. 33 pages. F-VF	--
9	Sterling, E.B. Descriptive Price Catalogue of the Revenue Stamps of the U.S. 1886. 87 pages. F cover faults	--
10	Sterling, E.B. Descriptive Price Catalogue of the Revenue Stamps of the U.S. 1888. 168 pages. F cover faults	--
11	Vanderhoof, E.R. Check List of Civil & Spanish-American War Revenue Stamped Paper. 20 pages. VF	--
12	First Issue Revenue Stamp Duty Paid, Collector of Internal Revenue, embossed seal on a promissory note referencing stamps on mortgage. 1866. VF	--
13	R7a tied by black Syracuse, Binghamton & N.Y.R.R. Co. h/s to check. Syracuse, N.Y. 1864. VF	--
14	R21c F PHOTO	600.00
15	R65b F-VF PHOTO	150.00
16	R76c x 2, R61c, R51c, R42c on an Indenture. Lewisburg, Pa. 1865. F-VF	154.00
17	R86a horizontal pair, F-VF tear at top between stamps PH350.00	
18	R90a VF crease, APS certificate PHOTO	175.00
19	R91a F stamp on deed, East Buffalo Township, Pa. 1863. 150.00	
20	R98a horizontal pair, F-VF PHOTO	400.00
21	R102a F light crease, thin spot PHOTO	2,400.00
22	Third Issue Revenue R135b inverted center, tied by c/c to a Nat. State Bank of Camden, N.J. check. 1873. F	400.00
23	Documentary R155 left plate #483 strip of three, mint, F	11.50
24	R155A top plate #58 strip of three, mint, F-VF	10.50
25	R160 used, F-VF light crease PHOTO	100.00
26	R162 collection of 50 h/s cancels on pages. F-VF some faults	--
27	R163 collection of 178 printed & handstamp cancels mounted on pages, includes a few pairs & blocks. F-VF some faults	--
28	R164 collection of 305 handstamp cancels mounted on pages, includes a few pairs. F-VF some faults	--
29	R165 collection of 10 h/s cancels on page. F-VF some faults	--
30	R166 collection of 152 handstamp cancels mounted on pages, includes a couple blocks. F-VF some faults	--
31	R684 mint with stub, XF PHOTO	325.00
32	R730 mint with stub, VF	--
33	R731 mint with stub, VF	--
34	Proprietary RB21 top plate #7992 block of six, mint, F	--
35	RB32/64 collection of 360 printed & handstamp cancels mounted on pages, F some faults	--
36	Wines And Cordials RE56 used, VF crease	42.50
37	RE57 used, VF crease between stamp & tab	52.50
38	RE58 used, VF crease between stamp & tab	47.50
39	RE59 used, VF crease between stamp & tab	140.00
40	RE79 used, VF creases	190.00
41	RE83 mint, VF PHOTO	160.00
42	RE95 plate crack through SERI of SERIES, mint, VF	--
43	RE107A stub removed, used, VF tiny scrape at lower left corner PHOTO	1,800.00
44	RE107C perforated 12.5, stub removed, used, staple holes, F-VF light staining PHOTO	2,000.00
45	RE107D perforated 12.5, used, VF varnished, tiny thin	375.00
46	RE142 mint, F-VF	325.00
47	RE148 mint, F-VF	130.00
48	RE156 mint, F-VF	160.00
49	RE158 mint, F-VF	160.00
50	RE161 mint, F-VF crease PHOTO	240.00
51	RE163 mint, VF	130.00
52	RE164 mint, F-VF PHOTO	325.00
53	RE164 block of six, used, VF creases	180.00
54	RE165 mint, VF PHOTO	190.00
55	RE169 used, VF staple holes and usual small faults PH	200.00
56	RE179 perfin, VF varnished	85.00
57	RE187 mint, VF	110.00
58	RE194 mint, VF	140.00
59	Beer Stamps REA1b (1aB) cut to octagonal shape, used, F-VF crease, small repair and hole PHOTO	1,500.00
60	REA80b (88B) F corner nicks PHOTO	300.00
61	REA84 (92) F-VF small faults & repairs, crease, stain PH	375.00
62	REA143 (184 type 169) mint, VF	75.00
63	REA178Ab (199) small punch hole, VF	4.50
64	REA181a (207) large punch hole, VF	2.00
65	REA186a (212) large punch hole, VF	7.50
66	REA190a (216) large punch hole, VF	15.00
67	REA190B Series 1947 1/6 bbl. purple, mint, VF	160.00

68	REA191a (217) large punch hole, VF	22.50
69	REA192a (218) large punch hole, VF	12.50
70	REA193 (219a) mint, XF	100.00
71	REA193a (219) large punch hole, VF	15.00
72	REA194 (220a) mint, XF	100.00
73	REA194a (220) large punch hole, VF	12.50
74	REA195 (221a) mint, XF	200.00
75	REA195a (221) large punch hole, VF	27.50
76	REA197a (223) large punch hole, VF	10.00
77	REA198a (224) large punch hole, VF	60.00
78	Playing Cards RF5 T.C./1918 p/c, F sm faults PHOTO	600.00
79	Silver Tax RG22 used, F-VF PHOTO	250.00
80	RG128 used, F-VF small thin PHOTO	625.00
81	Narcotic Tax RJA19 McK. & R. Inc. printed cancel, natural s/e at top, VF	19.00
82	RJA26 used, F corner crease, perf faults at top PHOTO	2,600.00
83	RJA58b mint, VF	200.00
84	RJA78b mint, VF	125.00
85	Consular Service Fee RK7 VF crease PHOTO	95.00
86	RK9 natural straight edge at top, VF PHOTO	100.00
87	RK10 natural straight edge at top, VF crease PHOTO	475.00
88	RK14 F crease PHOTO	90.00
89	RK15 VF crease PHOTO	150.00
90	RK23 natural s/e at bottom, F-VF PHOTO	125.00
91	RK26 F couple nibbed perfs PHOTO	325.00
92	RK39 F-VF thin spot PHOTO	110.00
93	RK40 F-VF crease PHOTO	125.00
94	Customs Fee RL1-5 plating in various stages of completion, RL5 missing only two positions. Used, F-VF some faults	159.00
95	RL8 used, F-VF corner nick	90.00
96	Private Die Match RO12a horizontal strip of three, F blunt perfs at bottom PHOTO	142.50+
97	RO22a F sealed tear PHOTO	140.00
98	RO32b F-VF small thin and corner nick PHOTO	250.00
99	RO37b F thin, light creases	125.00
100	RO52 April 2 1875. VF light creases	50.00
101	RO58d VF crease, thin spot	25.00
102	RO67b F-VF filled thin, few short perfs	20.00
103	RO80b F blunt perfs at left	45.00
104	RO81b F-VF small faults PHOTO	95.00
105	RO85b F-VF PHOTO	75.00
106	RO94d F-VF small faults PHOTO	100.00
107	RO96b F-VF small filled thins	100.00
108	RO118a F-VF small repair and filled thins PHOTO	190.00
109	RO145a extensively repaired, appears fine PHOTO	2,250.00
110	RO165b F-VF creases, small thin & light soiling PHOTO	500.00
111	RO168c VF filled thin	42.50
112	RO181b F-VF	45.00
113	Private Die Medicine RS14d mint, F-VF crease	75.00
114	RS37d F thin	30.00
115	RS41a F short perf PHOTO	225.00
116	RS73b F-VF thin PHOTO	200.00
117	RS79b F PHOTO	85.00
118	RS84a VF tiny tear PHOTO	140.00
119	RS110c F-VF short perf PHOTO	160.00
120	RS117b F small faults	35.00
121	Hostetter's Celebrated Stomach Bitters bottle label, one cent note at bottom overprinted THIS NOTE CANCELLED. Mint, VF	--
122	RS157c VF small thin & short perf at top PHOTO	100.00
123	Kennedy's Medical Discovery bottle label proof on india affixed to card. VF small scrape at top	--
124	RS181d F	125.00
125	RS223b VF thin spot PHOTO	110.00
126	RS226a F usual creases, small thin	75.00
127	RS227b F-VF usual creases	35.00
128	RS233a F-VF usual creases, small flaws PHOTO	350.00
129	RS270b F-VF	75.00
130	RS280p precancels, mounted collection of 36 different, F-VF small faults	90.00
131	RS281p precancels, mounted collection of 25 different, F-VF small faults	75.00
132	RS282-3p precancels, mounted collection of 16 different, F-VF small faults	94.00
133	PISO'S CURE FOR CONSUMPTION printed cancel on 15c banknote, used, F small faults PHOTO	--
134	Private Die Perfume RT25a black G W G h/s, F-VF short perf	90.00
135	Distilled Spirits Excise Tax RX24 punch cancel, VF	650.00
136	RX44 punch cancel, VF rust stains from staples	1,000.00
137	Process Butter Taxpays FB26 VF usual tack holes, bit of corner missing	12.00
138	Oleomargarine Taxpays FE68a perfin, F-VF crease, thin	10.00
139	FE88 vertical pair, VF creases and stain	30.00
140	FE89 perfin, VF creases	20.00
141	Cigarettes (Class A) TA23a VF rejoined tear, small faults	8.50
142	Tobacco Taxpays TF178A F	15.00
143	Tobacco Strips TG33B F repairs, rejoined tear, sm faults	20.00
144	TG107A F-VF	6.00
145	Distilled Spirits For Exportation Without Payment Of Tax Stamps Series 1955, blue, VF	--
146	Alcohol Warehousing Stamp Series 1960, mint, VF	--

147	Hydrometer Labels 7 mint, VF crease	--
148	12 F	--
149	Special Tax Stamps \$48 Retail Dealer in Oleomargarine, 1897, F coupons reattached, sealed tears and margin faults	--
150	Sturgeon Patent Essay 10c dark green on thin yellowish wove, INTERNAL and REVENUE read down diagonally, F creased at top PHOTO	--
151	Sturgeon Patent Essay, 10c dull red violet on pinkish wove, USR reads horizontally and vertically, affixed to yellow paper, LR corner missing	--
152	First Issue Revenue Proofs R30P3 splice in paper, VF	60.00
153	R43P4 VF small card thin PHOTO	500.00
154	R45P4 VF small card thin PHOTO	550.00
155	R98P4 F-VF	100.00
156	Second Issue Revenue Proofs R112P3 block of four, VF light creases	90.00
157	R122P3 VF	50.00
158	R131P3 VF	160.00
159	Third Issue Revenue Proofs R139P3 LRCM copy, VF thin	20.00
160	R140P3 block of six, VF thin at UR, small tears at bottom	155.00
161	R142P4 F-VF	50.00
162	R144P3 block of four, VF thin spots, sealed tear bottom	170.00
163	R144P4 block of four, VF	170.00
164	R146P3 VF	50.00
165	R149P3 VF	80.00
166	R149P4 block of four, VF	240.00
167	R150P3 VF thin spot	115.00
168	R150P4 ULCM, VF small thin & stain in margin on back	150.00
169	Documentary Proofs R152P1 NBNC die proof on india, 50x60 mm, VF thins	450.00
170	Private Die Perfume Proofs RT6P3 VF	150.00
171	First Issue Revenue Trial Color Proofs R3TC3 on india, double transfer, VF thin	80.00+
172	RS1TC3 VF	155.00
173	Second Issue Revenue Trial Color Proofs R104TC5 VF	60.00
174	Local Post Stamps 143L3 unused, F	90.00
175	Express Company Stamps & Labels AMUX-L21 Troy, N.Y. F thins, tiny corner abrasion	75.00
176	WTTX-F1 mint, VF	10.00
177	Telegraph Stamps 10T5 mint, VF	150.00
178	15T46 mint, VF tiny puncture at bottom	140.00
179	15T02 mint, VF	40.00
180	16T44b sheet of four panes of four, includes six imperf between pairs, mint, VF	280.00+
181	16T99-103 complete 2.50 booklet, mint, VF	122.00
182	Tropical Radio Telegraph Co., 1926 25c green, mint, F-VF PH	--
183	United Fruit Co., 1910 black on yellow, mint, VF crease	--
184	United Wireless Telegraph Co., 1910 gray green (Galbraith), mint, VF	--
185	United Wireless Telegraph Co., 1912 brown (Trustees in Bankruptcy), pair, imperf between, mint, VF	--
186	Telephone Franks Colorado Colorado Telephone Co., 5 blue on green, dated Dec. 31, 1906 on back, mint, VF	--
187	Mountain States Telephone and Telegraph Co., 5 blue, dated Jan. 31, 1931 on back, mint, VF creases	--
188	Mountain States Telephone and Telegraph Co., 5 blue, dated Jan. 31, 1938 on back, mint, VF	--
189	Mountain States Telephone and Telegraph Co., 10 green, dated Jan. 31, 1938 on back, mint, VF	--
190	New England New England Telephone & Telegraph Co., 10c black, 1899, mint, VF	--
191	New England New England Telephone & Telegraph Co., 10c black, 1900, mint, F-VF	--
192	New England New England Telephone & Telegraph Co., 15c black on pink, 1900, mint, F-VF	--
193	Pacific Pacific Telephone & Telegraph Co., 25 blue, dated Dec. 31st, 1917 on back, mint, VF	--
194	Southern Southern New England Telephone Co., 5c brown, undated, mint, F-VF	--
195	Southern Southern New England Telephone Co., 5c brown on yellow, rouletted, undated, mint, VF	--
196	War Savings Stamps WS3 unused, no gum, VF	1,200.00
197	Union Dues Western Federation of Miners Dues Stamp, used, F	--
198	International Union of Mine, Mill and Smelter Workers, seven various stamps on page, F-VF	--
199	ARIZONA Beer 15c lilac, Moore signature, Meyer cord Co. imprint, Imperforate pair, mint, VF small creases	--
200	HAWAII Documentary Stamps HI R9 used, F-VF light soiling at top, thin	210.00
201	HI R12 mint, F-VF small thins	50.00
202	1 Stamp Duty embossed stamp cut square, F-VF crease	--
203	Royal Stamp, black on white cut square, F-VF	--
204	VIRGIN ISLANDS St. Croix Provisional Tobacco Tax Stamps VI IRJ6 sheet of ten, mint, VF creases, stain on one stamp	--
205	ALLIED MILITARY GOVERNMENT Fiscal FTT F42A mint, VF	--
206	FTT F45b1 mint, VF	--
207	FTT F54 mint, VF	--
208	FTT F60 mint, VF	--
209	FTT F62 used, VF	--
210	Industry & Commerce FTT IC30 right stamp, used, VF	--
211	FTT IC34 left stamp, used, VF	--
212	FTT IC58 se-tenant pair, mint, VF	--
213	FTT IC60 se-tenant pair, mint, VF	--
214	FTT IC63 se-tenant pair, mint, VF	--
215	FTT IC99 left stamp, used, VF	--
216	FTT IC104 left stamp, used, VF	--
217	Letters Of Exchange FTT LE10 mint, VF	--
218	FTT LE26 mint, F-VF	--
219	FTT LE28 mint, VF	--
220	FTT LE31 mint, F-VF	--
221	FTT LE33 mint, F-VF	--
222	FTT LE35 mint, VF	--
223	FTT LE37 mint, VF	--
224	FTT LE42 mint, VF	--
225	Fiscal Stamps FTT TC7 used, VF	--
226	CANADA Supreme Court Stamps FSC19 used, punch cancel, F-VF few short perfs PHOTO	2,000.00
227	FSC20a used, VF tiny tear PHOTO	850.00
228	FSC29 mint, VF tiny tear PHOTO	600.00
229	FSC30 mint, VF small ink stain on back PHOTO	650.00
230	SAUDI ARABIA Passport & Visa Stamps RP58 tied on passport page, VF	--
231	RP61 two examples tied on passport page, VF small rust stain	--
232	RP62 three examples tied on passport page, VF	--



## Member's Ads

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

**Wanted: Playing Card Stamps!** I will buy or trade other Revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703 West Sunridge Drive, Tuscon AZ 85737. \*1842\*

**Wanted: Netherlands-Indies** and Indonesia letter-seals (sluit-zegels), also picture postcards until 1956. Indonesian tax stamps for exchange available or anything desired. Write first or direct mail by registered please. A. Soesantio, Box 15, Lasem 59271, Central-Java, Indonesia. \*1843\*

**Disposing of British Commonwealth and Asian** revenue material. Some documents as well. Gordon Brooks, P.O. Box 396, Station N.D.C., Montreal, Quebec, Canada H4A 3P7. \*1844\*

**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 postage and handling, prepaid to: David Sohn, 725 Carlyle Court, Northbrook IL 60062. 847-564-0692 or 941-966-6505. E-mail <drsohn32@CS.com>. \*1845\*

**Qatar Revenue Catalog** 1961-2002 by Joe Ross. Five + iv pages, color illustrations. US price \$15

postpaid; overseas add \$5 for airmail. Cash, check or Paypal. Joe Ross, 8036 Rio Linda Blvd, Elverta, CA 95626 USA <calrevjoe@aol.com>. \*1846\*

**A Catalog of U.S. Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate** by Michael Mahler. 284 pages, 8.5 x 11 inch hardbound, illustrated including 8 pages of color. Includes 8 page price guide supplement. \$45 postpaid, ARA members take 20% discount. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. \*1847\*

**Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869** by W. V. Combs has been published by the ARA. 240 pages in hard covers, this book is the final in a series on the embossed revenues of the United States and is sure to become the reference on the subject for at least the next century. Published at \$27.50 it is available to ARA members for \$23.00 postpaid anywhere. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. \*1848\*

## The Check Collector—April-June 2006

*The Check Collector* never fails to have articles of interest to the revenue stamp collector. In the April-June issue there is "Revenue Stamped Paper of the Spanish American War Tax Era" by editor Bob Hohertz. This is part four of a series which presents nine pages of the author's Gold medal exhibit of this material.

"Negotiable Paper" by Steve Whitfield presents a tutorial on this varied subject. He defines terms such as "at sight" and "without recourse" and discusses (and illustrates)

various documents such as promissory notes, due bills, drafts, bills of exchange, various types of checks and certificates of deposit.

*The Check Collector* is published quarterly by the American Society of Check Collectors, Inc. For information about the society and membership, contact the Secretary, Lyman Hensley, 473 East Elm, Sycamore IL 60178-1934 or by email at <slrno2@netzero.com>. Information can also be obtained from the society's web page <<http://asccinfo.com>>.

## The Editor notes . . .

. . . that no, you haven't been having trouble with your mail. *The American Revenuer* is late—in fact I am one whole issue behind. There are all sorts of reasons, none of which it totally responsible: late start after the last issue, new grandchild, weather, work and a computer that did not want to cooperate. It is beginning to look like I have this one almost complete, and the July-August is

partially done. I plan on getting most of it finished before StampShow.

. . . that I hope to see many of you at StampShow. Chicago is a great place for a stamp show, so if you happen to see me, say hello. The following week I will be on the jury in Omaha and three weeks after that at the Southeastern show in Atlanta. Again, if you are there, say hello.



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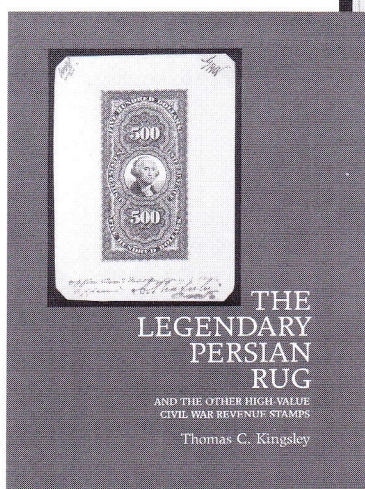
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