



The American Revenuer

IN THIS ISSUE:

Origins of REA140a and REA141	140
Certificate for Chinese subject of exempt class	144
Oregon \$1 blue on document	148
Census of documents with Oregon Insurance stamps..	150

This reconstructed pair of stamps shows that REA140a and REA141 came from the same sheet. More, inside, page 140.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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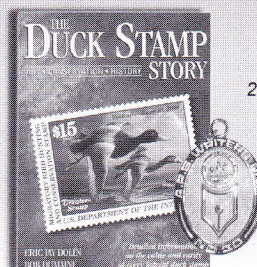
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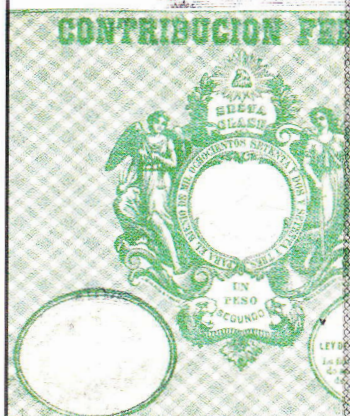
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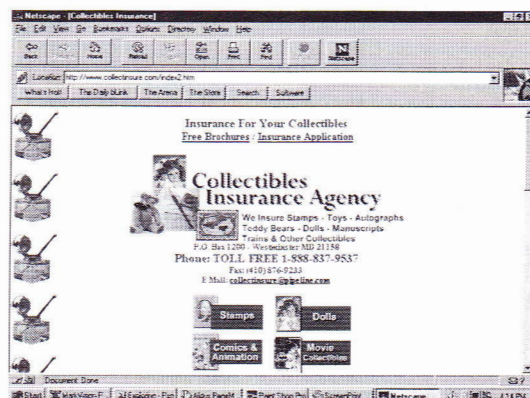
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Associate Editor: Ronald Leshner, Box 1663, Easton, MD 21601-1663. Phone 410-822-4357. Email: <revenueur @dmv.com>.

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In this issue:

Discovering the origins of REA140a and REA141...140

Scott R. Trepel

Certificate for Chinese subject of exempt class144

William H. Waggoner

Review: The Penny Post—October 2006.....146

Review: The Revenue Journal—December 2006.....147

Oregon \$1 blue on document.....148

Michael Mahler

A preliminary census of documents bearing.....150

Oregon Insurance stamps

Michael Mahler

Review: State Revenue News—4th quarter 2006....158

The Poster Stamp Collectors Club serves a niche ...159
in philately

Jerome (Jerry) Lurie: 1932–2006.....159

Joe Ross

Review: Atalaya—Summer 2006159

The Editor notes...159

Kenneth Trettin, TAR Editor

ARA: Secretary's Report.....160

Georgette Cornio, ARA Secretary

Revenue exhibit honors.....160

Review: Atalaya—Winter 2006/2007.....161

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Discovering the origins of REA140a and REA141



Figure 1. Scott REA140a has the "Revenue Act of 1918" provisional surcharge (Priester Type 163) on one-third barrel 1902 Issue with 1914 yellow provisional surcharge (underlying stamp is REA99a).

by Scott R. Trepel, ARA

The discovery reported in this article sheds light on the origin of Scott REA140a and REA141, both of which have the "Revenue Act of 1918" handstamped provisional surcharge on the underlying one-third barrel value of the 1902 Portrait Issue with printed 1914 provisional surcharge.

The news is that two stamps, examples of REA140a and REA141, were originally a pair. The stamp shown in Figure 1 is REA140a, and the stamp in Figure 2 is REA141. It is now known that these two rare stamps originally formed a pair. A digital reconstruction is shown in Figure 3. Both come from the Henry Tolman II collection, which Robert A. Siegel Auction Galleries has been selling in a series of auctions.

REA140a has only the "Revenue Act of 1918" purple handstamp (Priester Type 163). REA141 has the same Priester Type 163 handstamp and an additional "Act of 1917" purple handstamp (Priester Type 95).

The existence of a pair combining the two different Scott numbers indicates that both

varieties originated from the same sheet. Evidently, when the 1918 handstamped surcharge was applied to the sheet, some of the stamps were already handstamped "Act of 1917," and others were not. The dual 1917 and 1918 surcharges are known on several different underlying stamps. They are the last in a progressive series of provisional surcharges.

Provisional surcharges 1914–1918

Changes in the tax rates on beer in 1898, 1902, 1914, 1917 and 1918 resulted in a series of provisional surcharges applied to existing supplies of stamps, in order to revalue them according to the new rates until new issues could be printed and distributed.

Some of the surcharges in this period were applied by hand. Others were printed on a regular press. The 1914, 1917 and 1918 surcharges are found layered upon each other, which creates a fascinating array of provisional varieties. Because many different underlying stamps were used for the 1914–1918 provisional surcharge issues, the catalogue listings for various stamp/surcharge combinations are extremely complex. Both the Priester and Scott listings identify the surcharged stamps by referring to the catalogue number for the underlying stamp. For example, the Scott listing for REA142 states "(\$2) on #REA123."

The 1914 printed surcharge, comprising three lines of type, was applied on a press at the Bureau of Engraving and Printing (BEP), using black or yellow ink. The underlying stamps with the 1914 printed surcharge are from the 1902 Portrait Issue and 1909–11 Numeral Issue. This group forms Scott REA96 to REA105.

[Independently, the Collector of Revenue for the 14th District of New York, Roscoe Irwin, applied a handstamped value and separate facsimile signature handstamp to make his own provisionals from a supply of the 1909–10 Numeral Issue. The Roscoe Irwin handstamped provisionals are sub-listed as varieties of Scott REA96–REA102, but they do not have the printed surcharge found on the primary listings and are peripheral to the story behind the discovery pair.]

In 1917, when a new tax act required

stamps with corresponding values, some of the stamps with the 1914 printed provisional surcharge were still on hand. Therefore, the "Act of 1917" BEP printed overprint (Scott Type C) and various types of Internal Revenue district office overprints, both printed (Scott Type B) and handstamped (Scott Type A), were applied to stamps with the 1914 provisional overprint. The 1917 overprints were also applied to the new design types issued in 1914 and 1916, which had no previous surcharges. These form Scott REA117 to REA131 and all of the sub-listed varieties.

The basic Scott numbers for the 1917 provisionals are assigned to the handstamped district overprints (Type A). The printed overprints are sub-listed as Types B (district) and C (BEP). The rare manuscript forms of surcharges are footnoted in Scott.

Shortly after the 1917 provisionals were created, another revision in tax rates in 1918 prompted a third application of provisional surcharges to existing stamp supplies. This time the overprinting was done exclusively by hand at the district offices, so there are no printed Act of 1918 surcharges.

The 1918 surcharges were applied to stamps of the 1914 Provisional Issue (previously surcharged), 1914–16 Issue (without surcharge) and the 1917 Provisional Issue (previously surcharged). This group forms Scott REA132 to REA151 (some of the sub-listed overprints have the "1919" date, which was the actual year the new tax rates took effect).

The 1917 and 1918 handstamped surcharges applied at different district offices are illustrated and identified by type number in the Priester catalog. These handstamp varieties add yet another dimension of complexity to the 1917 and 1918 provisionals, but the Priester types are not separately listed in Scott.

Implications of the REA140a/REA141 pair

The discovery of the REA140a and REA141 combination pair raises several points:

- The Scott Catalogue lists the provisionally-surcharged one-third barrel 1902 Portrait stamp as an "a" variety of the surcharged 1909 Numeral stamp in each of the 1914 and later provisional surcharge listings (REA99/REA99a and REA140/REA140a). Scott treats the half-barrel the same way (REA100, REA100a and REA100b). This



approach is inconsistent with Scott's stated policy of listing design-different stamps as separate entries. In other words, *how can one stamp be a variety of another that has a completely different printed image?*

- The "Act of 1917" handstamped provisional surcharge is not known by itself on REA99a, the one-third barrel 1902 Portrait stamp with 1914 surcharge. The two known examples of REA99a with the "Act of 1917" overprint also have the "Revenue Act of 1918" overprint, a combination listed in Scott as REA141 with a footnote explaining that this particular 1918 provisional always has the earlier 1917 overprint. Therefore, there is no "REA123a," which presumably would be the Scott number assigned to a one-third barrel 1902 Portrait with the 1914 printed surcharge and "Act of 1917" handstamped surcharge, but no 1918 surcharge (based on the current numbering scheme). Such stamp is not presently known. Scott 123 is the 1909 Numeral Issue with the 1914 and 1917 surcharges.
- The Scott listings for the one-third barrel stamps with the 1918 provisional surcharge over the 1917 and 1914 surcharges are sepa-

Figure 2. Scott REA141 has both the "Act of 1917" (Priester Type 95) and "Revenue Act of 1918" (Priester Type 163) provisional surcharges on one-third barrel 1902 Issue with 1914 yellow provisional surcharge (underlying stamp is REA99a).



Figure 3. This photo shows the two stamps in Figures 1 and 2 rejoined, proving that these examples of REA140a and REA141 came from the same sheet. The "Revenue Act of 1918" surcharge was evidently applied to a sheet containing some stamps already surcharged "Act of 1917." The 1990 Priester census reports five known of REA140a and two of REA141 (with additional "Act of 1917" surcharge).

rate major numbers, each distinguished by the underlying stamp design: REA141 (1902 Portrait) and REA142 (1909 Numeral). This is the correct approach, but it is inconsistent with Scott's listings for REA99/REA99a and REA140/REA140a. Apparently, REA141 is listed separately in Scott because there is no "REA123a" for reference (to reiterate, the Scott description for each provisional listing identifies the underlying stamp by its Scott number; for example, Scott REA142 states "(\$2) on #REA123.")

To guide the reader through this maze of surcharges and Scott listings, the chart in Figure 4 presents the sequence of One-Third Barrel stamps, surcharges and Scott numbers that eventually lead to REA140, REA140a, REA141 and REA142. The source stamps from the 1902 Portrait and 1909 Numeral begin the sequence at left, followed by the 1914, 1917 and 1918 provisional surcharges.

As the reader will see from the chart, the missing link is the one-third barrel 1902 Portrait stamp with 1914 surcharge and

"Act of 1917" overprint by itself. In theory, such a stamp should exist, but no example has been reported. The discovery pair proves that REA140a and REA141 were born of the same mother, a sheet of the 1914 surcharged stamps (REA99a). Is it possible that REA142, the One-Third Barrel 1909 Numeral stamp with the same 1917 and 1918 dual surcharges (over the 1914 surcharge), was also part of a sheet that contained REA140, which does not have the "Act of 1917" surcharge?

Suggested Scott Catalogue revision

When the Scott Catalogue editors created the beer stamp listings, based on the Priester catalogue, they merged the 1902 and 1909 design types for the one-third and one-half barrel values of the 1914 Provisional Issue. Consequently, the listings for the 1917 and 1918 surcharges (only known on the one-third barrel) further confuse the difference in designs. The writer believes that logic and consistency require a revision to

Beer/on page 147

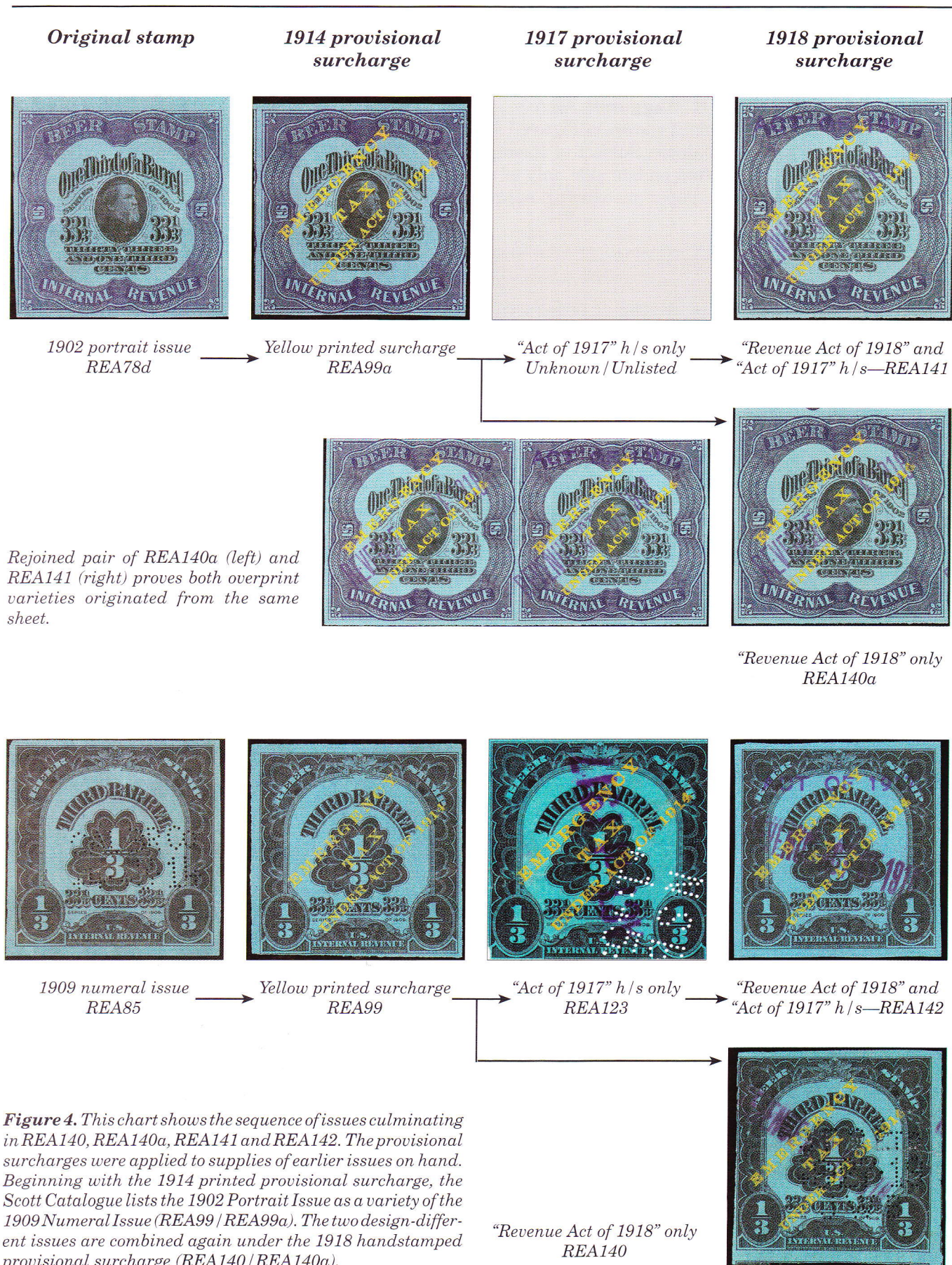


Figure 4. This chart shows the sequence of issues culminating in REA140, REA140a, REA141 and REA142. The provisional surcharges were applied to supplies of earlier issues on hand. Beginning with the 1914 printed provisional surcharge, the Scott Catalogue lists the 1902 Portrait Issue as a variety of the 1909 Numeral Issue (REA99 / REA99a). The two design-different issues are combined again under the 1918 handstamped provisional surcharge (REA140 / REA140a).

Certificate for Chinese subject of exempt class

by William H. Waggoner, ARA

Figure 1. Certificate with Consular Fee stamp

The document shown in Figure 1 is a Certificate for Chinese Subject of Exempt Class (No. 73, printed on one side only of a heavy, light-brown, paper measuring approximate

14½ x 23½ inches), executed at Imperial Chinese Customs, Canton, China, on May 4, 1909, by Superintendent Chang Yen Jun of that office. The consular certificate was completed on May 17, 1909, at the American Consulate General at Hong Kong, China, by Vice Consul General Stuart J. Fuller, "in charge," as the added handstamp notes. As with all such certificates, the fee was \$1, receipted here with the contemporary perforated 12 Consular Fee stamp, Scott RK3.

Fuller apparently spent his Consular Service career in the Orient. In 1906, he was assigned to Hong Kong as vice and deputy consul-general. Later records listed him as consul-general in Tientsin, China, 1920–22; "presumed dead but burial location unknown."

This rare document is not what you and I might first suppose from its title. The "Chinese Subject" was a nineteen-year old student (Figure 2). His classification as a member of the "exempt class" identified him as a foreign national permitted to enter the United States; i.e., he was "exempt" from the restrictive provisions imposed by this country on emigration by Chinese citizens. In order to better understand its purpose, we need to briefly review some history of Chinese emigration into this country.

Until the late 1800s, Americans generally encouraged relatively free and open emigration of those desiring to come here. The Constitution authorized Congress (Article I, Section VIII) to "establish a uniform rule of naturalization" but gave no details of its application. The first legislative act to attempt this in 1790 was repealed five years later and replaced. The 1795 act provided that "any alien, being a free white person may be admitted to become a citizen of the United States." Migrant Chinese began arriving in 1820, and their numbers increased dramatically during the Gold Rush of 1849. Between 1847 and 1859, an estimated 50,000 "coolies"

Author's note: I just received the latest issue of *The Revenue Journal of Great Britain*, (September 2006, 17:2) and from two articles dealing with the Canadian practice regarding Chinese immigrants learned that Canadian practices towards the Chinese were quite similar to those in the U.S.

No. 73

CERTIFICATE FOR CHINESE SUBJECT OF EXEMPT CLASS

In compliance with the provisions of Section 6 of an Act of the CONGRESS of THE UNITED STATES OF AMERICA, approved July 5 1894, entitled AN ACT to amend an act entitled An Act to execute certain treaty stipulations relating to Chinese, approved May 6 1882.

THIS CERTIFICATE is issued after careful investigation by the undersigned, who has been designated for that purpose by the Government of China, to show that the person herein mentioned is a member of one of the exempt classes described in said Act and as such has the permission of said Government to go to and reside with in the territory of the United States, of America after an investigation and verification of the statements contained herein by the lawfully constituted agent of the United States in this country.

The following description is submitted for the identification of the person to whom the certificate relates:—

Name, in full, in proper signature of bearer 張人駿 (Jang Ren Sun) Title or official rank, if any Superintendent of Imperial Chinese Customs, Canton, China

Physical peculiarities None

date of birth December 1, 1890

Height 5 feet 1 inches

Former occupation Student when pursued 1902-1906

Where pursued Ho Yau Hei College, Hong Kong How long pursued 4 years

Present occupation Student When pursued 1907-1908

Where pursued St. Paul's College, Hong Kong How long pursued 2 years

Last place of actual residence 16 Albert Road, Hong Kong

(NOTE: If a merchant the following blanks should be filled out.)

Title of present mercantile business..... Location of said mercantile business.....

How long said business has been pursued.....

Amount invested (gold) in said business.....

Present estimated value of said business.....

merchandise handled in said business.....

(NOTE: If bearer is a traveler the following blanks should be filled out.)

Financial standing of bearer in his own country..... Probable duration of stay in the United States.....

Issued at Canton, China on this 4th day of May

張人駿 Chang Yen Jun
Superintendent of Imperial Chinese Customs, Canton, China.

I, the undersigned, duly authorized Consular officer of the United States Government, territory within which the person named in the above certificate resides, have made a thorough investigation of the statements contained in the foregoing certificate and have found them to be in accordance with the facts and accordingly attach my signature and official seal in order that the bearer may, i.e. admit to the United States upon identification as the person represented by the attached photograph, and have partly placed my official seal.

Stuart J. Fuller
American Consul General, Canton

\$1
AMERICAN CONSULAR FEE
MAY 17 1909
HONGKONG

were brought to the West Coast on American vessels. Most of these “coolies” were unskilled Chinese males who worked in mines and built railroads. By 1870, nearly ten per cent of the population of California were Chinese who constituted about one-fourth of the labor force.

In 1862, President Lincoln approved an act prohibiting the “Coolie Trade” by Americans. That legislation also provided for “the right of Chinese to freely and voluntarily emigrate to the U.S. so long as they received a permit signed by an American consular agent at the port of departure.” (Has anyone ever seen such a permit?)

Following the 1839–42 “Opium Wars” between China and Great Britain (the U.S. did not actively participate), the U.S. sought, and eventually received, the same commercial concessions given the British in 1842. U.S. mercantile relations with the Chinese began in the 18th century. On January 27, 1786, Samuel Shaw was elected “[American] consul to reside at Canton.” The Treaty of Tientsin, concluded June 18, 1858, was concerned solely with commerce. But in July, 1868, an amendment to that treaty was signed in Washington, D.C. For the first time, this agreement (now known as the Burlingame Treaty) recognized the “mutual advantage of the free migration and emigration of their citizens.” The immigration provision subsequently provoked great controversy in this country, especially on the West Coast.

In 1881, Congress passed the Miller Bill, originated in the Senate by a California senator. It provided for the suspension of immigration of all Chinese laborers for twenty years. But because of clear conflicts with certain provisions in the Burlingame Treaty, President Arthur vetoed this legislation. However, on May 6, 1882, the Congress passed, and President Arthur signed, the Chinese Exclusion Act that suspended immigration of Chinese laborers, skilled and unskilled, for ten years, prohibited naturalization of all Chinese, and denied entry to the wives of Chinese laborers already in this country. This act also required all Chinese to carry “certificates of identity.” Such certificates, issued by the Chinese government to those departing China for the U.S., and by U.S. Customs officials to those departing this country, also were required for re-entry back into the U.S. For all practical purposes, only Chinese diplomats, merchants

and students were allowed to travel to this country. When the Exclusion Act expired in 1892, Congress extended it for another ten years by passing the Cleary Act of 1892. A second, ten-year; extension was passed in 1902 and, in 1904, legislation was approved that extended Chinese exclusion indefinitely. This was the situation at the time my document was issued “to Tong Ou Sak (?)...student.”

Subsequently, the first “quoto act,” the Johnson Act of May, 1921, limited entrants from each nation to three percent of that na-

Figure 2. Picture of Chinese student granted the certificate.



tionality's presence in the U.S. as recorded in the 1910 Census. The Johnson-Reed National Origins Act of 1924 established revised quotas based upon the numbers of immigrants living in this country as of 1890 which were even smaller. As one result of our WWII-war-time alliance with China, however, Congress passed the Chinese Exclusion Repeal Act, December 1943.

The administration and enforcement of this country's immigration regulations was haphazard until the 1880s. An Act approved July 4, 1864, had authorized the President to appoint a Commissioner of Immigration within the State Department. The few state boards that existed, however, took their directions from the U.S. Treasury Department which operated the Customs Service. An amendatory Act approved March 3, 1875, imposed specific investigative duties on "the consul-general or consul of the United States residing at the port from which it is proposed to convey...[Asiatic immigrants]" before delivering "the required permit or certificate." The Immigration Act of 1891 created an Office of the Superintendent of Immigration, located within the Treasury Department, and charged it with "the task of inspecting, admitting, rejecting, and processing all immigrants

seeking admission to (the U.S.)." An Act of February 14, 1903, transferred the Bureau of Immigration from the Treasury Department to the Department of Commerce and Labor. In 1906, the addition of new responsibility resulted in the creation of the Bureau of Immigration and Naturalization. When the Departments of Commerce and Labor were separated in 1913, this Bureau also was divided, separate Bureaus of Immigration and of Naturalization then remained within the Department of Labor until 1933 when an executive order reunited the two bureaus into a new agency, the Immigration and Naturalization Service (INS). The INS was moved from the Department of Labor to the Department of Justice in 1940.

U.S. consular documents originating anywhere in China have long been desirable and sought-after. Never very abundant, even familiar shipping invoices and bills of health were welcomed by revenueurs because of their exotic origins. Little-known documents such as that considered here present an even greater challenge to collectors and others interested in fiscal history. The author invites correspondence with those having an interest in Sino-American Consular documentation.

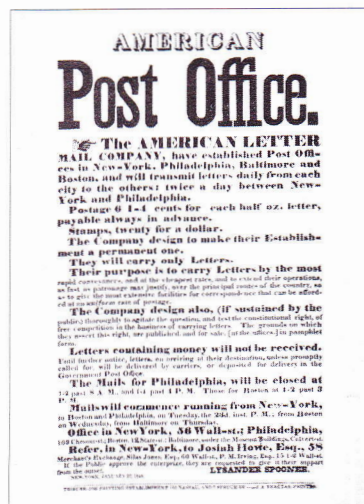
The Penny Post—October 2006

The Penny Post, published by the Carriers and Locals Society, remains one of the best journals published by a small society. This was evidenced by the literature competition at StampShow held in Chicago this past August; *The Penny Post* was one of three journals to earn a Gold (the other two being *The Collectors Club Philatelist* and *The American Revenuer*). Although the contents do not deal with revenues, we do review it as we find that many of our members have an interest in and often collect cinderella stamps and local post stamps. *The Penny Post* concerns itself with the

classic U.S. local post stamps.

The bulk of the articles in the October issue are written by editor Larry Lyons, although there are articles by three other authors (Carl Kane, John Bowman and Gordon Stimmell). The articles are primarily of several types: census articles listing known covers, identification articles detailing known varieties of genuine and counterfeit stamps and historical articles telling the history of these private owned posts.

The Penny Post is published quarterly by the Carriers and Locals Society. Subscriptions are by membership in the society. For information about membership contact the society's Secretary, Martin Richardson, Box 74, Grosse Ile, Michigan 48138 or go to their website <www.pennypost.org>.



A January 20, 1844, broadside for the American Letter Mail Company. It is a very early advertisement for this carrier and describes the company's intents and services offered to the public.

The Revenue Journal (formerly known as *The Revenue Journal of Great Britain*) is published quarterly by The Revenue Society. The December 2006 marks its first appearance with its new shortened name. The Revenue Society of Great Britain recently shortened its name to reflect both the international nature of their membership and the worldwide collecting interests of its members. A quick rundown of the contents shows the wide scope of the Journal:

“South Africa—the Interprovincial Fore-runners” by Giovanni Palazzo. (After the formation of the Union of South Africa in 1910 the revenue stamps of the previous states were valid across the Union. The first Union revenues were issued in September 1913.)

“Premature Births and Extended Pregnancies” by Peter Mansfield. (This look at the third revolution in the designs of British revenue stamps centers around the winning by De La Rue of the contract to print postage and revenue stamps in March 1880. Not as obvious as changes brought on by a change in the monarchy, the changes involved simplification and standardization.)

“Occasional Papers No 2—What is ‘Growing Duty?’” by Harry Dagnall. (This was a tax that had accrued or grown since the last time the tax was paid. It was usually collected on such products as wallpaper or textiles where the manufacturer paid tax on what he had produced.)

“Switzerland—Two interesting documents” by Fred Pickard. (Two revenue stamped documents; one a reference for an architect and the other a casual worker’s work permit.)

“GB—Annual Milk Licences” by Lawrence Armitage. (These licenses deal with health

inspections and regulation of the sale of milk from cows.)

“Pakistan Revenues—Part III: The Special Types” by Andrew McClellan. (A catalog listing of stamps for Arms Licence Fee West Pakistan, Attestation, Central Excise, Court Fee and Court Fee overprinted for use in Pakistan-administered Kashmir.)

Additionally there was “The Birth of Iceland’s Revenue Stamps” reprinted from *The Posthorn* and “Uruguay: the 1832 Papel Sellado” reprinted from the *Cal-Rev’r*.

The Revenue Journal is published for the members of The Revenue Society. For membership information contact their secretary Andrew McClellan, 40 South park, Sevenoaks, Kent TN13 1TJ, UK or by email at <aj_mcc@btinternet.com>. Annual dues are

A reference for an architect dated July 1906. It is signed by the Mayor of the Municipality of Delemont in Canton Bern and bears two 20c brown rose and one 10c rose red municipal stamps plus a 15c red brown and black canton stamp.



Beer: the origins of REA140a and REA141/from 142

the Scott Catalogue whereby the one-third barrel stamps, REA99a and REA140a, are emancipated from their “a” sub-listing status to major numbers; for example, REA99A and REA140A. Likewise, the half-barrel stamps, REA100a and REA100b should become REA100A (and a paper variety, REA100Ab).

Perhaps the discovery pair of REA140a and REA141 will be the catalyst for change.

Acknowledgments

The writer gratefully acknowledges the following individuals who reviewed and contributed to this article: Eric Jackson, Alan Hicks and Richard Friedberg. The images are reproduced with permission from Robert A. Siegel Auction Galleries. The REA123 is shown through the courtesy of Alan Hicks.

Oregon \$1 blue on document

by Michael Mahler, ARA

Illustrated here is a policy of the Phoenix Insurance Co. of Hartford, Connecticut, Pacific Department, San Francisco, dated December 9, 1875, to Hon. H. W. Corbett, on a three story brick store building in Portland, Oregon, amount \$5,000, premium \$57.50, bearing a \$1 blue imperforate Oregon Insurance stamp (Cabot/Hubbard D4), uncanceled but "tied by file fold." To my knowledge this is the first recorded example of this little known and hugely rare stamp on an original document.

In October 1870 the Oregon legislature had enacted a stamp tax on fire and marine policies of "foreign" insurance companies doing business within the state, to take effect January 24, 1871. The tax was determined by the amount of the premium, as follows:

- Premium to \$10, tax 10¢
- Premium over \$10 to \$20, tax 20¢
- Premium over \$20 to \$50, tax 50¢
- Premium over \$50 to \$100, tax \$1
- Premium over \$100, tax \$1 plus 1% of amount over \$100.

The Secretary of State was charged with

arranging the printing of appropriate stamps. On December 2, 1870, printers A. L. Bancroft & Co. of San Francisco shipped 10,000 10¢ stamps in green, 10,000 20¢ blue, and 5,000 50¢ brown. For some reason no \$1 stamps were ordered until Bancroft & Co. received a "rush" request for 1,000 \$1 stamps on January 20, 1871, four days before the tax was to take effect. They were delivered in blue and imperforate, neither of which sat well with the Secretary. These assertions are proved by his immediate order for another 10,000 \$1 stamps dated March 4, 1871, in which it was now speci-

fied that the stamps "be printed in red, as the \$1.00 blue stamps are easily confused with the 20c. blue," and "see that they are punched for easy separation" (Kenyon 1920; Applegate 1921). The \$1 stamps of this second order are the 1871 \$1 vermilion (D5).

As to the usage and rarity of the \$1 blue, according to Kenyon:

The fact that 1,000 copies of this stamp were printed through error in blue, imperforate, and within little over a month another 10,000 stamps of the same denomination were printed in vermilion, perforated, leads one to suppose that the blue stamps were withdrawn upon the receipt of the latter issue, and possibly re-issued during a shortage in 1876, as a majority of the known copies of these stamps bear the date of that year. Be that as it may, the \$1.00 blue is much the rarest stamp of the Oregon issues.

and according to Applegate:

The \$1.00 blue is so rare that it is only within recent years that it has been included in any catalog. Formerly, it was thought to have been an error caused by a \$1 cliché having been accidentally included on the stone used in producing the [1875] 50 cent [blue] stamps....Most cancelled copies have the initials M. A. K. (ing) in block manuscript, together with dates ranging from 1872 to 1876, which is a common cancellation on other stamps of this issue. Probably these stamps in blue were bought up by one firm and used over a series of years concurrently with the vermilion stamps.

Cabot (1940) priced the \$1 blue at \$60 unused and \$20 used, among the highest for state stamps.

Held in reserve or LIFO?

This December 1875 usage of the \$1 blue is consistent with Kenyon's observation that it was typically used after the \$1 vermilion. The accompanying census (Mahler 2006) lists seven usages of the \$1 vermilion that precede this one. There is a simpler explanation for this, though, than Kenyon's conjecture that the blue stamps were purposely withdrawn as unsatisfactory, and only re-issued during a shortage circa 1876. The same sequence of events can also be explained without invoking any decision-making, by the LIFO principle (Last In, First Out). By this hypothesis, when the Secretary received the \$1 vermilion stamps from the printers, they were placed



This policy is also of historical interest. Henry Winslow Corbett had been U.S. Senator from Oregon from 1867 to 1873.² Corbett and Henry Failing, partners in Corbett Failing & Co., the largest hardware firm in the Northwest, had in 1869 taken control of the First National Bank of Portland, the first bank established in Oregon under the national banking act, and for a long time the only national bank west of the Rocky Mountains. The three story brick store building insured here, "on the West Side of First St. between Washington & Alder Sts.," is described as having its "grade story occupied as a Banking House and Jeweler's Store," and the others as offices and rooms. This was almost certainly the site of the First National Bank. It was a small operation when Corbett and Failing assumed control, with only about \$40,000 in deposits; by the end of the century they would amount to nearly \$5,000,000.

References

Applegate, F. L. 1921. The Oregon Insurance

¹I thank Michael Morrissey for this elegant explanation.

²He would be appointed to that office again in 1897 by Governor William Lord after the Legislature failed to elect a successor to John H. Mitchell. After conflict, however, the U.S. Senate decided the governor did not have this authority and refused to seat Corbett. Therefore, Oregon was represented by only one U.S. senator from March 4, 1897, to October 6, 1898.

[illegible]

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A preliminary census of documents bearing Oregon Insurance stamps

by Michael Mahler, ARA

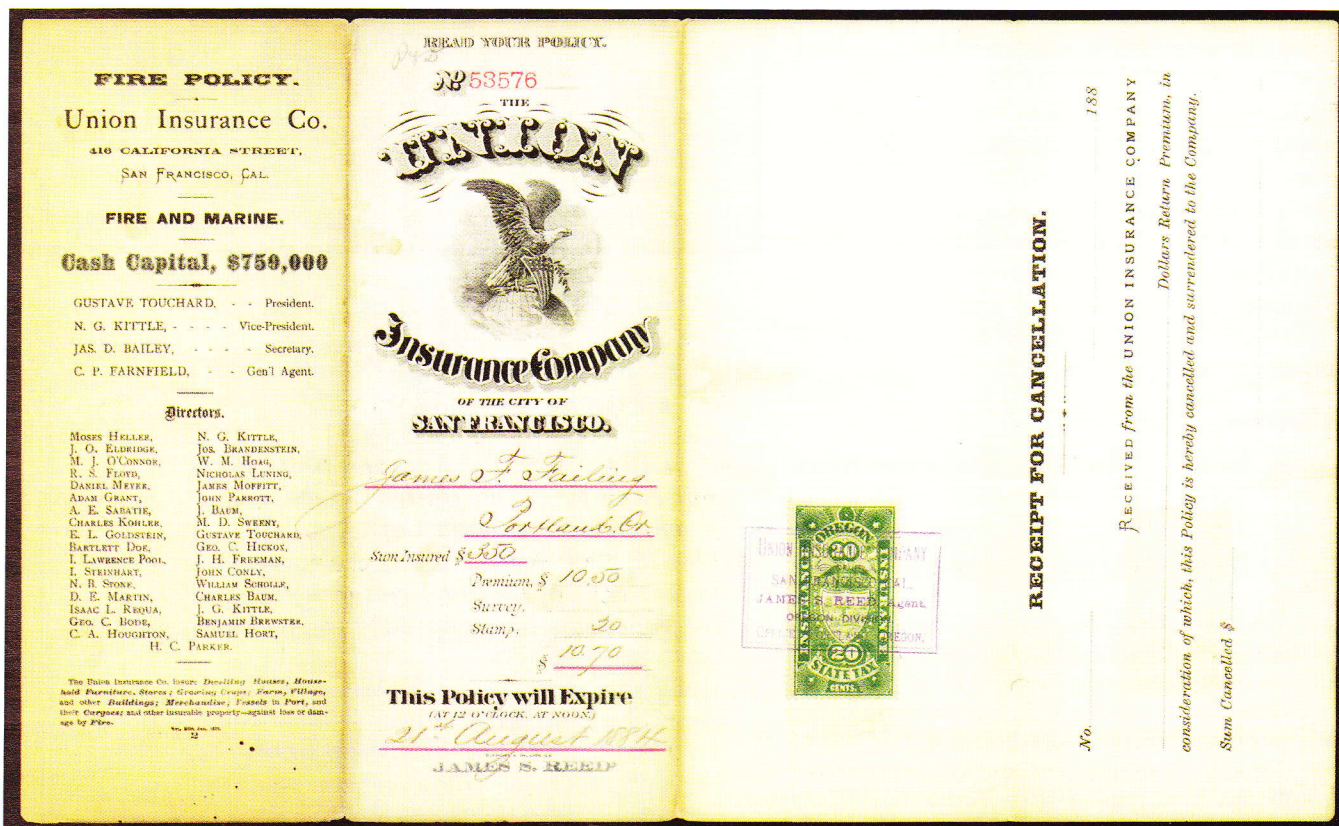
"Stamps from the Moon"

I vividly recall my shock, befuddlement, then delight, when after some years of aggressively pursuing documents bearing classic U.S. revenues, I encountered one with Oregon Insurance stamps affixed. The very existence of these gaudy, outsized issues was a revelation. What the devil were they? When a glance revealed them to have originated in a state adjoining my own, my amazement only increased. How could such striking stamps, used (as it turns out) for nearly two decades in California's northern neighbor, have possibly escaped my notice? So unexpected, novel

and captivating was the sight that I half imagined myself to be gazing at stamps from another dimension.

The ensuing decades have confirmed the great rarity of documents bearing these stamps. If anything, my experience in actually seeing one after only a few years of looking was atypically fortunate. Revenue collectors from other parts of the country, even specialists in state issues, usually tell me they have never seen these stamps on document. Nor are they better known locally. When spotting a dealer from Oregon at a stamp or paper show, I routinely ask for Oregon Insurance stamps; the typical response is a blank stare: "Never heard of 'em." The philatelic lit-

Figure 1a. 1883 policy, premium \$10.50, 20¢ tax paid by 1880 20¢ green (D20) tied by handstamp of agent James S. Reed.



erature contains no substantial reference to these issues since the work of Kenyon (1920), Applegate (1921) and Cabot (1940), and even these make no mention of surviving documents. Their Northwestern origins, infrequent sightings and the reverential, almost mythic terms in which they are described make documents bearing these stamps the philatelic equivalent of Bigfoot.

And yet, as with Bigfoot sightings, every year or so another example is recorded. Eventually patterns begin to emerge, and a census becomes meaningful. Hopefully the data herein will begin bringing these rare survivors the attention they deserve, and perhaps coax a few more from their hiding places.

The stamp tax on fire and marine policies of "foreign" insurance companies doing busi-

ness in Oregon took effect January 24, 1871, and persisted unchanged until July 1, 1887. The tax was determined by the amount of the premium, as described in listings below. Thirty-one different stamps were used over the years to collect the tax, in denominations 10¢, 20¢, 50¢ and \$1 (Cabot, 1940). The three lower values were initially issued in green, blue and brown, respectively. Some five years later the color of the 10¢ was switched to brown, the 20¢ to green and the 50¢ to blue; these seemingly pointless changes became permanent. The \$1, with the exception of a small and little-used initial order printed in blue through misjudgment of the printer (Mahler 2006), was issued only in red or variants thereof.

(text continues page 157)

Premium to \$10, tax 10¢

Date	Company	Premium	Stamp	Comments
Sep. 3, 1877	Imperial Fire Ins. Co., Northern Assurance Co. and Queen Ins. Co., all of London	\$14.25	10¢ green (D1)	Policy 1700549, to G. Shindler, on dwelling NE corner Jefferson & 6th Sts., Portland (\$1,000), wearing apparel (\$250) and piano (\$250), each company insuring \$500 for premium \$4.75, aggregate \$14.25. On outside "Premiums \$14.25, Stamp 10, (Total) \$14.85... King"; stamp on back, canceled "M A K." Why not 20¢ tax?
May 23, 1883	Fireman's Fund Ins. Co. of San Francisco	—?—	10¢ brown (D18)	Renewal receipt; ex lot 503, 1980 Turner sale.
Jan. 7, 1884	Home Mutual Ins. Co. of California	\$7.50	10¢ brown (D18)	Policy 189116, to Kate E. Eaton, property in Swackham's addition to North Union, Union County; countersigned at Portland by Acting Manager J. A. Br— and stamp canceled "JAB."
Aug. 21, 1884	Union Ins. Co. of San Francisco	\$10.00	10¢ brown (D18)	Policy 53944, to H. & J. F. Failing, \$350 on half interest in frame building at 86 First St., Portland; stamp on back, canceled by red four-line boxed h.s. of agent James S. Reed.
Aug. 21, 1884	Union Ins. Co. of San Francisco	\$10.00	10¢ brown (D18)	Policy 53945, to J. F. Failing, \$350 on other half of same building.
Aug. 21, 1886	Union Ins. Co. of San Francisco	\$10.00	10¢ brown (D18)	Policy 54802, same as above policies 59344–45, different style h.s. of Reed: three lines, unboxed, in violet.

Premium over \$10 to \$20, tax 20¢

Aug. 21, 1883	Union Ins. Co. of San Francisco	\$10.50	20¢ green (D20)	Policy 53576, to James F. Failing, \$350 on half interest in frame building at 86 First St., Portland; stamp on back, canceled by large violet six-line boxed h.s. of agent James S. Reed (<i>Figure 1</i>).
Sep. 24, 1883	Liverpool & London & Globe Ins. Co.	\$18.75	20¢ green (D20)	Policy 104337, on the Arlington Club, bounded by Pine, Oak, 3rd, and 4th Sts., Portland, including furnishings, liquors, wines, and cigars; h.s. cancel "PHILIP C. SCHUYLER AGENT PORTLAND OREGON."

Aug. 21, 1884	Union Ins. Co. of San Francisco	\$12.10	20c green (D20)	Policy 53943, to Henry Failing, \$350 on half interest in frame store building occupied as a "furrier shop" at 82 First St., Portland; stamp on back, canceled by red four-line boxed h.s. of agent James S. Reed.
Aug. 21, 1886	Union Ins. Co. of San Francisco	\$12.10	20c green (D24)	Policy 54800, same property as above policy 53943, \$425; different style h.s. of Reed: three lines, unboxed in violet.
Jan. 19, 1887	Firemen's Fund Ins. Co., San Francisco	\$14.25	20c green (D20)	Policy 152349, to Henry Failing, \$1,000 on half interest in four story brick building occupied by Corbett, Failing & Co., 81 & 83 First St., Portland, and \$500 on half interest in adjoining brick warehouse on Oak St.; stamp on back, tied by large oval h.s. "HENRY HEWETT & CO. — PORTLAND, OREGON."
-?-	-?-	-?-	10c brown (x2)	Renewal receipt.

Premium over \$20 to \$50, tax 50c

Jan. 17, 1873	Liverpool & London & Globe Ins. Co.	\$40.00	50c brown (D3)	Policy 1696423, to H. W. Corbett, \$4,000 on two story brick building occupied as a store, SW corner of Front & Oak Sts., Portland; stamp on back, blue h.s. cancel "GENERAL AGENCY . . . INS. CO." dated Jan. 22. Policy vignette with red ovpt. of Pacific Dept., San Francisco; agent "King."
Oct. 4, 1875	Liverpool & London & Globe Ins. Co.	\$49.50	50c blue imperforate (D9a)	Policy 1927, to H. W. Corbett, \$3,000 on two story brick building used as a restaurant, NE corner of Alder & Front Sts., Portland; stamp on back, uncanceled, left sheet margin copy. Policy vignette with red "San Francisco" ovpt.
Mar. 15, 1883	Fireman's Fund Ins. Co. of San Francisco, Portland Agency	\$30.00	10c brown, 20c green (x2) (D18, 20)	Certificate of Insurance to Henry L. Pittock, as per endorsement 451 on open policy 559, \$1,200 on cargo (three pieces & three boxes machinery, two boxes stones) laden on American ship <i>St. Lucie</i> , bound from New York to Portland; stamps wrapped around left edge, 80% on reverse, four-line violet h.s. cancels "J. BACHMAN & BRO. GENERAL FIRE & MARINE Insurance Agents PORTLAND, OREGON." Pittock was publisher of Portland <i>Oregonian</i> ; "stones" probably lithographic stones.
Jun. 27, 1883	Union Ins. Co. of San Francisco	\$28.80	50c blue (D21)	Policy 53501, to James F. Failing, \$2,400 on household furniture and family stores (\$1,500), wearing apparel (\$400), books (\$200) and pictures (\$300) at family residence, 243 SW corner of 9th & Main Sts., Portland; stamp on back, canceled by large violet six-line boxed h.s. of agent James S. Reed.
Jan. 3, 1885	Liverpool & London & Globe Ins. Co.	\$23.75	50c blue (D21)	Policy 107065, to Henry & James F. Failing, Executors, \$2,000 on half interest in four story brick building occupied as a hardware store, 83 Front St., and \$500 on half interest in one story brick building occupied as an Iron House, S side Oak St. between Front & First Sts., Portland; stamp uncanceled; policy no vignette.
Jan. 7, 1887	Liverpool & London & Globe Ins. Co.	\$23.75	50c blue (D30)	Policy 160742, to Henry Failing, all details as on above policy 107065. Anderson-printed stamp (small shield points right).

Premium over \$50 to \$100, tax \$1

Jun. 6, 1871	Union Ins. Co. of San Francisco	\$81.00	50c brown (x2) (D3), U.S. 50c	Policy to Corbett, Failing & Co., \$9,000 on 1954 cases and 178 half cases of salmon laden on barque <i>Whistler</i> , bound
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			Original Process (R60c)	from Westport, Oregon, to San Francisco.
Oct. 27, 1871	Union Ins. Co. of San Francisco	\$100.00	\$1 vermilion (D5), U.S. 50¢ Entry of Goods (R55c)	Policy 50353, to H. W. Corbett, \$10,000 on three story brick store building W side of First St. between Washington & Alder Sts., Portland; ms. cancels (<i>Figure 2</i>).
Mar. 26, 1873	Imperial Fire Ins. Co., California Agency, Falkner Bell & Co., San Francisco	\$57.50	\$1 vermilion (D5)	Foreign Policy 1038840, to Corbett, Failing & Co., \$5,000 on stock of nails stored on one story brick building. SE corner of First & Oak Sts., Portland; executed Mar 26, 1873, stamp tied by h.s.'s "... WETT WILSON & CO. PORTLAND, OGN." dated Apr. 2, 1873.
Dec. 9, 1875	Phoenix Ins. Co. of Hartford, Conn., Pacific	\$57.50	\$1 blue imperforate (D4)	Policy 7173, to Hon. H. W. Corbett, \$5,000 on three story brick store building, W side of First St. between Washing-

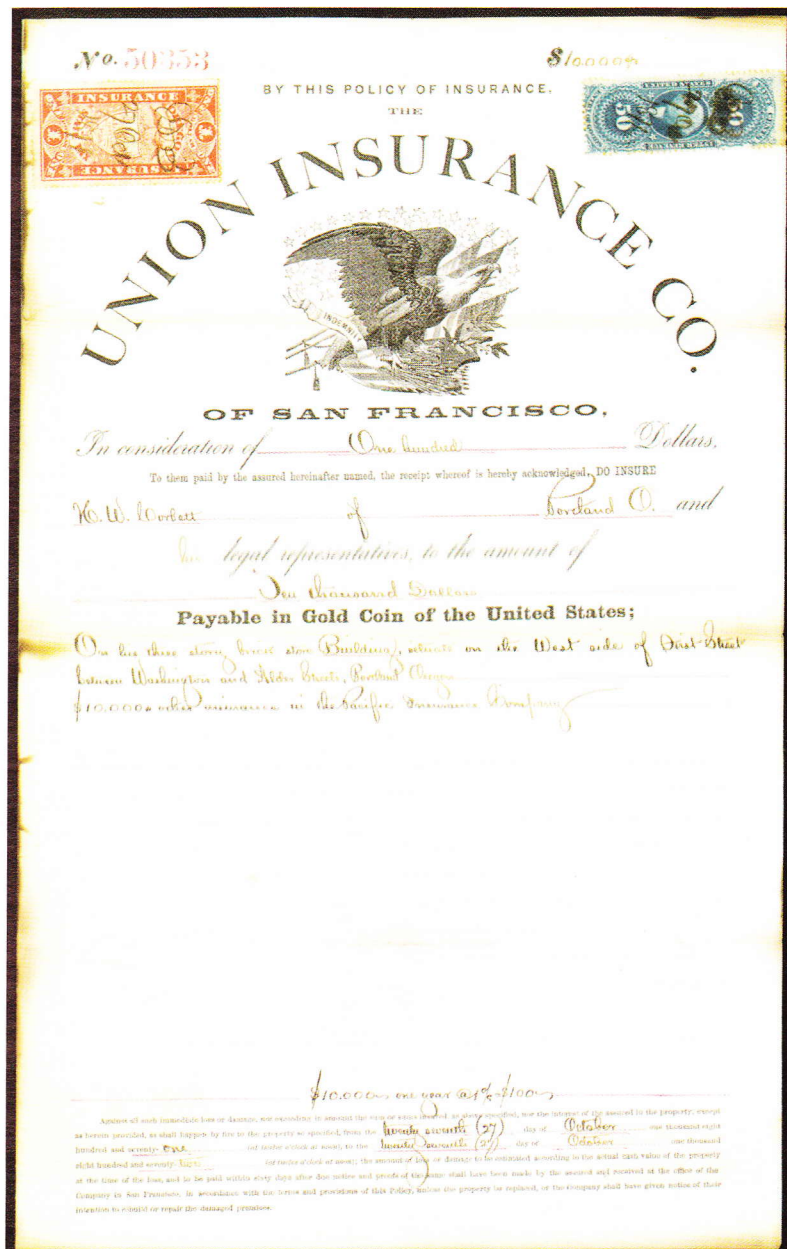


Figure 2. 1871 policy, premium \$100, \$1 tax paid by 1871 \$1 vermilion (D5), U.S. tax by 50¢ Entry of Goods (R55c).



Figure 1b. Stamp on the document in Figure 1a.



Dept., San Francisco

Jun. 27, 1883 Union Ins. Co. of San Francisco \$60.00 \$1 rose (D22)

ton & Alder Sts., Portland, grade story occupied as a banking house and jeweler's store, others as offices and rooms; stamp uncanceled but tied by file fold.

Policy 53500, to H. & J. F. Failing, Executors of Josiah Failing, \$5,000 on frame family dwelling, SE corner Yamhill & 5th Sts., Portland; stamp on back, canceled by large violet six-line boxed h.s. of agent James S. Reed.

Premium over \$100, tax \$1 plus 1% of amount over \$100

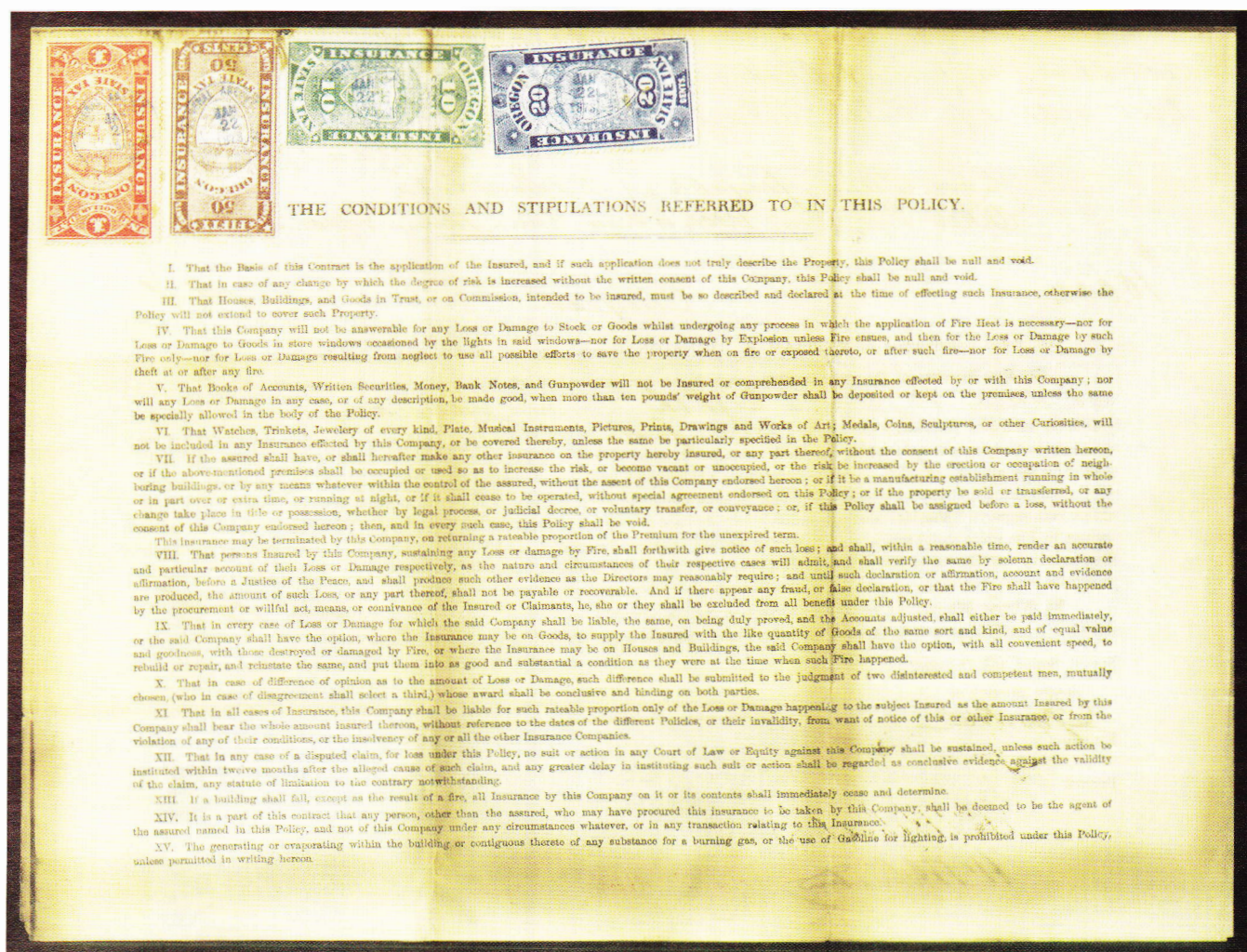
May 29, 1872 Union Ins. Co., General Agency for Portland & Vicinity \$175.00 20¢ blue, 50¢ brown, \$1 vermilion (D2, 3, 5), U.S. 50¢ Second Issue (R115)

Certificate of payment by Corbett, Failing & Co., \$10,000 on 1,300 cases of salmon laden on ship *Windward*, bound from Westport, Oregon, to San Francisco; \$1.75 tax underpaid by 5¢.

Dec. 9, 1872 Home Mutual Ins. Co. \$115.00 \$1 vermilion (D5)

Policy to Corbett, Failing & Co.; another (20¢) stamp missing.

Figure 3a. 1873 policy, premium \$175, \$1.75 tax paid by 1871 10¢ green, 20¢ blue, 50¢ brown, \$1 vermilion (D1, 2, 3, 5), the "First Colors" complete!



Jan. 8, 1873	Phoenix Ins. Co. of Hartford, Conn., Pacific Dept., San Francisco	\$230.00	10c green, 20c blue, \$1 vermilion (x2) (D1, 2, 5)	Policy 6616, to Corbett, Failing & Co., \$20,000 on stock of wholesale hardware store in two story brick building, 53 & 55 W side of Front St., Portland; blue oval h.s. cancels of agent "O. B. GIBSON PORTLAND, OGN."
Jan. 17, 1873	Liverpool & London & Globe Ins. Co.	\$175.00	10c green, 20c blue, 50c brown, \$1 vermilion (D1, 2, 3, 5)	Policy 1696422, to H. W. Corbett, \$4,000 on three story brick building occupied as store, offices and photographic gallery, 91 & 93 W side of First St. between Washington & Alder Sts., Portland; stamps on back, blue h.s. cancels "GENERAL AGENCY PAC... INS. CO." dated Jan. 22. Policy vignette with red ovpt. of Pacific Dept., San Francisco; agent "King" (Figure 3).
Jan. 30, 1873	Liverpool & London & Globe Ins. Co.	\$115.00	20c blue, 50c brown (x2) (D2, 3)	Policy 1696597, to Corbett, Failing & Co., \$10,000 on stock of iron, steel and hardware in one story brick building S side Oak St. between Front & First Sts., Portland; stamps on back, blue h.s. cancels "GENERAL AGENCY PAC... INS. CO." dated Feb. 6. Policy vignette with red ovpt. of Pacific Dept., San Francisco; agent "King."
Dec. 9, 1874	Phoenix Ins. Co. of Hartford, Conn., Portland Agency	\$135.00	20c blue (x2), \$1 vermilion (D2, 5)	Renewal receipt on policy 6761, to Corbett, Failing & Co., \$10,000 on stock of wholesale hardware store in two story brick building, 53 & 55 W side of Front St., Portland; ms. cancels "W&G" of Woodward and Gillette, Agents; affixed to the policy, which itself bears \$1 vermilion (other stamps missing).
Mar. 9, 1876	Union Ins. Co. of San Francisco	\$202.50	10c green, 50c blue imperforate (x4) (D1, 9a)	Policy 51635, to Corbett, Failing & Co., \$15,000 on stock of wholesale hardware store in two story brick building, 53 & 55 W side of Front St., Portland; two stamps left margin copies; ms. cancels "EDB" of Edwin D. Backenstos, Gen'l. Agent (Figure 4).
Jun. 29, 1876	Union Ins. Co. of San Francisco	\$135.00	20c blue (x2), 50c brown (x2) (D2, 9)	To Corbett, Failing & Co., \$10,000 on two story brick store building, 53 & 55 W side of Front St., Portland.
Sep. 13, 1876	North British and Mercantile Ins. Co., U.S. Branch	\$437.00	20c blue (x2), 50c blue (x8) (D2, 9)	Policy 249683, to Alex. P. Ankeny, \$16,000 on three story brick building known as Central Market, W side of First St. between A & Ash Sts., Portland, and \$3,000 on two story

Figure 3b. Close view of the stamps in Figure 3a.



-?-

-?-

\$135.00

20¢ blue,
\$1 vermilion
(D2, 5)

brick building adjoining on South, 192 & 193 "Sanborn map" W side of First St.; six 50¢ imperforate one or two sides; ms. cancels.

Policy to Corbett, Failing & Co.; another (20¢) stamp missing.

Miscellaneous

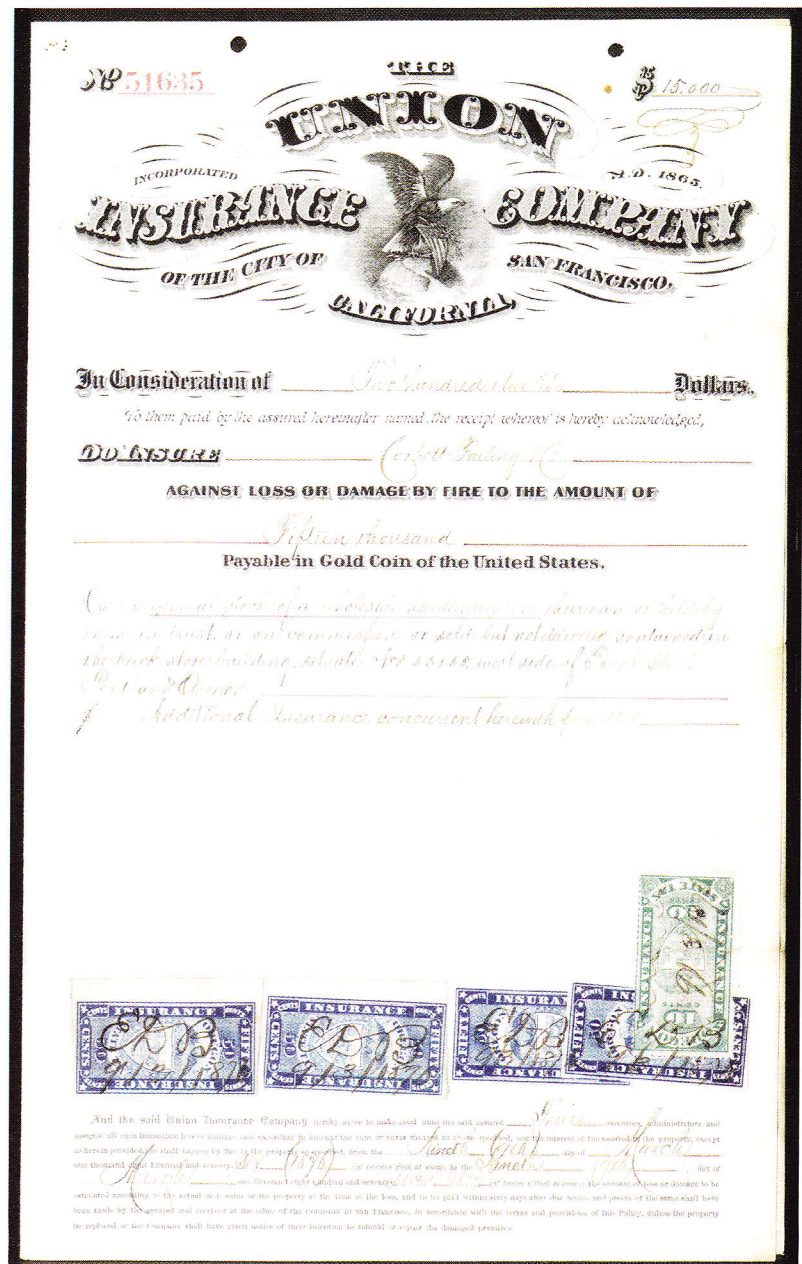
Jan. 20, 1875 Liverpool & London &
Globe Ins. Co.

\$57.50

50¢ brown (D3)

Pacific Dept. policy to Corbett, Failing & Co., \$5,000 on one story brick building Oak & Front Sts., Portland; stamp on back, not original to policy.

Figure 4. 1876 policy, premium \$202.50, \$2.03 tax paid by 1871 10¢ green, 1875 50¢ blue imperforate (x4) (D1, 9a).



Classification by companies

Company	Number	Date(s)
Policies		
Firemen's Fund Ins. Co. of San Francisco	1	1877
Imperial Fire Ins. Co., California Agency, Falkner, Bell & Co., San Francisco	1	1873
Home Mutual Ins. Co. of California	2	1872, 1884
Imperial Fire Ins. Co. of London; Northern Assurance Co. of London; Queen Ins. Co. of London	1	1877
Liverpool & London & Globe Ins. Co. (three types)	7	1873, 1875, 1883, 1885, 1887
North British and Mercantile Ins. Co., U. S. Branch	1	1876
Phoenix Ins. Co. of Hartford, Conn., Portland Agency	2	1873, 1875
Union Ins. Co. of San Francisco (two types)	12	1871, 1876, 1883, 1884, 1886
—?—	1	
Renewal receipts		
Firemen's Fund Ins. Co. of San Francisco, Portland agency	1	1883
Phoenix Ins. Co. of Hartford, Conn., Portland Agency	1	1874
—?—	1	—?—
Certificates of insurance/payment		
Firemen's Fund Ins. Co. of San Francisco, Portland agency	1	1883
Union Ins. Co., General Agency for Portland & Vicinity	1	1872
Total	33	

Classification by rates

Rate	Number
Premium to \$10, tax 10¢	6
Premium over \$10 to \$20, tax 20¢	6
Premium over \$20 to \$50, tax 50¢	6
Premium over \$50 to \$100, tax \$1	7
Premium over \$100, tax \$1 plus 1% of amount over \$100	8
Total	33

Classification by stamps

Stamp	Cabot/Hubbard catalog	Number
1871 10¢ green	D1	4
1871 20¢ blue	D2	11
1871 50¢ brown	D3	9
1871 \$1 blue imperforate	D4	1
1871 \$1 vermilion	D5	9
1875 \$1 blue	D9	8
imperforate	D9a	5
1880 10¢ brown	D18	5
1880 20¢ green	D20	6
1880 50¢ blue	D21	2
1880 \$1 rose	D22	1
1884 10¢ brown	D23	1
1884 20¢ green	D24	1
1886 50¢ blue	D30	1
10¢ brown	—?—	2
Total		66

Two patterns emerge. With one exception all the property insured was either in Portland, or cargo enroute to or from there. Even the exception, a policy on a dwelling in North Union, Union County, far to the east near the Idaho border, had to be countersigned in Portland. The large majority of recorded usages are from the commercial archives of the firm Corbett, Failing & Co. of Portland.

References

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- USGenWeb. Biographies of H. W. Corbett and Henry Failing, from *Oregon Native Son*, 1899 May; 1:545, 578. <<http://ftp.rootsweb.com/pub/usgenweb/or/bios/>>. (Accessed December 2, 2006.)

State Revenue News—4th quarter 2006

The fourth quarter issue of the *State Revenue News* for 2006 features four articles about counterfeits. The first article, "Decalmania Counterfeiting—A Remarkable Tale" tells the story of counterfeit Pennsylvania, Texas and Arkansas cigarette decals. It is a previously unpublished letter written in 1943 from Vic Gullet, an assistant buyer for the State of Pennsylvania, to George Cabot, a well known revenue stamp collector of the time; it was found in papers from the Elbert Hubbard collection. The letter tells how several decalmania printers would print extra stamps as well as trade mark decals from manufactures of items such as sewing machines, pianos and bicycles.

In a second article "Counterfeit Pennsylvania Cigarettes" the reader is provided with additional information about the counterfeit Pennsylvania stamp taken from a 1937 album that was found among Elbert Hubbard's papers. A third note found among the Hubbard papers is an undated clipping telling about coun-

terfeit St. Louis cigarette stamps found in Chicago. The stamps were used in the 1939-54 time frame.

In an other article we learn that counterfeiting cigarette stamps is not a dead art. Michigan stamps have been counterfeited as a means of financing Hezbollah.

A catalog of "Alabama Tobacco Stamps 1932-1933" by John Bowman, is an abstract of the tobacco stamp section of the author's new Alabama revenue catalog.

Kenneth Pruess provides a study of "New York City Stock Transfer Tax of 1933." The politics and the legislation behind these essays are examined.

As in every issue of the *State Revenue News* there are a number of short news items and features less than a page long. This issue also has pieces about Tennessee fur tags, New York habitat, Virginia imported beer, Georgia military liquor, California feed, North Dakota beer, Mississippi sweet potato, California bill of lading, Delaware beer specimen, fusion stamps, Alabama seed inspection, and Georgia beer. Additionally there are reports of State Revenue Society auctions, state revenues on eBay, stamps and literature the SRS has for sale and an updated index to the *State Revenue News* for 2004 through 2006—a real necessity for finding all of those short articles.

The *State Revenue News* is a part of you membership in the State Revenue Society. Annual dues are \$15 (\$22.50 overseas). For information contact the SRS Secretary, Kent Gray, Box 66743, Albuquerque, New Mexico 87193.



A corner block of four of the \$4 essay for the 1933 New York City Emergency Transfer Tax. These stamps were never put into use.

The Poster Stamp Collectors Club serves a niche in philately

A new group, The Poster Stamp Collectors Club, was formed last fall to promote the study and collecting of poster stamps. The first two illustrated quarterly journals, with research articles, have been published.

The PSCC is an international organization, reflecting the worldwide appeal of the poster stamp. Poster stamps, simply stated, are miniature posters formatted as stamps for use as advertising on letters, envelopes and invoices. Used to promote products, publicize events, spread propaganda and voice world politics, they essentially echo our history. They are collected topically, thematically, geographically, by artist or artistic style; the possibilities are endless.

No complete catalog exists or can exist; new stamps are discovered daily. The PSCC

is involved in two major cataloging projects at the moment. One of our members has produced twenty-four specialty catalogs and is working on six more.

The establishment of a Cinderella exhibiting category by the APS was one of the catalysts for the creation of the PSCC. Exhibits prepared by members have done quite well in national competition, some winning gold medals.

Those interested in further information should contact the Secretary, Richard Warren, by mail at Box 208, Ark, VA 23003, or email at <dickw3@cox.net>.

Dues are \$25 per year within the U.S. and \$35 per year overseas, the difference being the postage cost of the four journals.

Jerome (Jerry) Lurie: 1932–2006

We have lost a good friend. I was notified by his daughter that Jerry passed away at his home Friday evening, August 18, in Pacheco, California. He was 74. His hobby was collecting revenue stamps. He organized CAL-REV and was the President for over ten years, for which we shall always be grateful. You could instantly recognize him at stamp shows by his pink

baseball cap emblazoned with CAL-REV. We are all sorry for missing this year's summer picnic and what would have been a wonderful opportunity for one last get-together with our old friend. We will miss Jerry and his friendly greeting "Top of the Day." Our deepest sympathy goes out to his wife Sue and family.

Joe Ross

Atalaya—Summer 2006

The summer 2006 issue of *Atalaya Cinderella Magazine* arrived several months ago. British collector Alan D. Anyon wrote about and listed two types of Colombian cinderellas: those for the Asylum of San Pedro Claver stamps and the Bogotá Poor Fund stamps. The bulk of this small 12 page magazine is comprised of short features including auction

reports, book reviews, cinderella news, "Odds & Ends" and even a few ads from readers.

For thirty-one years *Atalaya* has been published twice per year by Christer Brunström (Kungsgatan 23, SE-302 45 Halmstad, Sweden). A copy of the current issue and three back issues can be obtained for a \$5 bill (cash only due to high bank charges).

The Editor notes...

...that without trying to make excuses, I do owe you readers an explanation as to why this issue is so late. Events seem to have sort of a snowball rolling down the hill effect: it just continues to get bigger and bigger. Attending StampShow was followed with judging at Omaha and Atlanta. My aging computer

began to experience what must be the same snowball effect with its software—the new and old did not want to coexist. The last issue of *The American Revenuer* was produced on my laptop running PageMaker under OS 9 emulation—known as Classic Mode. The up-

Notes on page 161

The American Revenue Association

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARABY-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.

CHATTERTON, JAY L 6939. US-Hunting Permit, US-M&M, US-Proprietary, US-Scott Listed, US-Stock Transfer.

HICKOK, DARLENE 6934. 1937 Jefferson Ave, Redwood City CA 94062. Proposed by: Martin Richardson 1507. US-Scott Listed, Worldwide.

ISACKSEN, WAYNE 6937. 10174 Creekmere Cir, Dallas TX 75218-2238. Proposed by: Martin Richardson 1507. United States.

MCLAUGHLIN, THOMAS J M.D. 6936. 900 Cummings Center, Ste 113-T, Beverly MA 01915. Proposed by: Eric Jackson 1563. US-Literature, US-M&M, US-Proprietary.

MILAM, DENNIS C 6932. 1247 Evergreen Rd, Bernice LA 71222. Proposed by: Linn's Ad.

PARMITER, JAMES D 6931. 242 Brock Rd, Springfield PA 19064. Proposed by: Linn's Ad.

PUTMAN, WAYNE J 6940. 2801 Odin Rd, Odin IL 62870. US-1898, US-Documentary, US-Future

Delivery, US-Proprietary, US-Savings.

SMITH, RANDY 6938. PO Box 2085, Minneapolis MN 55402.

THOMAS, JAMES K 6933. 14819 Glenn Dr, Whittier CA 90604. US-Scott Listed

WILSON, RUFUS 6935. RR 3, Box 28-1, Dalton PA 18414. Scandinavia.

Reinstated

KENNETH D TERPSTRA 2693. W 8773 LAKE SHORE RD, SHARON WI 53585-9762.

Deceased

WATSON, JOHN S 5259

Resigned

FELDMAN, ARNOLD 2127

PARKER, WILLIAM L 1385

Address changes

ANDREWS, DR EDWIN J 5762. 13 Tullamore Dr, West Chester PA 19382.

BRANDT, JOHN L 1091. 604 804 3rd Ave SW, Calgary AB T2P 0G9 Canada.

HAUS, PAUL G 1613. 280 Carter Rd, Princeton NJ 08540-2109.

PITEL, DAVID W, PH.D. 6806. 5996 County Rd 21 RR1, Utopia ON L0M 1T0 Canada.

Revenue exhibit honors

Recent ARA Best Revenue Exhibit Award went to (at this time we do not know if there were other revenue exhibits at these shows):

SESCAL, October 13–15, *American Fiscal History Panorama, 1857-1898* by Michael Mahler and also a show Gold and the United States Classics Society Medal.

Filatelic Feista, October 22–24, *"Patent Medicine" Companies of the Civil War Era* by Donald Green and also a show Gold.

OKPEX, November 3–4, *Impressed Duty Stamps of Ireland from 1790 to 1900 (Pieces to 1920)* by David Lu and also a Show Vermeil. The ARA Single Frame Best Revenue Exhibit Award went to *Indian Court Fee Issue of 1904* by Steven Zwilling which also won a show Single Frame Vermeil.

At other shows:

Chicagopex, November 17–19 in Arling-

ton Heights, Illinois: Gold awards went to two revenue literature exhibits—*The Revenue Stamps of Norway and Related Non-Fiscal Issues (CD)* by Bjorn Kristian Wang and *The American Revenuer, Volume 59 (2005)* edited by Kenneth Trettin.

FLOREX 2006, December 1–3 in Orlando, Florida: *Edward VII Telegraph Stamps of India* by Steven Zwilling earned a Vermeil and the ARA Best One Frame Revenue Exhibit Award; *Indian Court Fee Issue of 1904* by Steven Zwilling received a Vermeil; *Fiskalmarken von Preussen* by Kenneth Trettin received a Silver-Bronze and the ARA Best Revenue Exhibit Award [for multi-frame exhibits].

shot of all this is I recently purchased a new computer and large monitor and Adobe InDesign software. This is the first issue produced using this combination. While the computer and software are fast, your Editor is not. The learning curve is close to vertical although by the end of this issue it is beginning to reach a 45 degree (maybe even 30 degree) slope. The ads have all been recomposed (some twice since today I accidentally deleted all of the

linked photos that go with some of them). Needless to say, I will be making a concerted effort to return to our normal publication schedule.

...that as this is being written on New Years eve, 2006, I wish you all the very best for the coming year. I will be attending several national stamp shows again this year; should you see me, be sure to say hello.

Atalaya—Winter 2006/2007

Christer Brunström's cinderella magazine *Atalaya* for Winter 2006/2007 has arrived. Issued twice per year, this is issue number 64. Its statement of purpose says that it is "an international magazine devoted to Cinderellas, 'dead' country stamps and other philatelic oddities." This issue's feature article is "The Principality of Bulgaria." The remaining pages are full of the usual auction reports, book

reviews, cinderella news, and odds and ends.

The normal price for a two issue subscription is \$6 US, but if you mention *The American Revenuer* this issue plus three back issues can be obtained for a US \$5 bill (no checks please because of bank charges). Write to Christer at Kungsgatan 23, SE-302 45 Halmstad, Sweden.



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Great Britain 74
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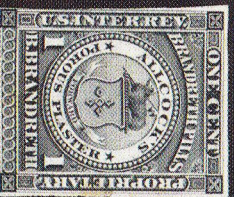
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Hawaii 11
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Sold 2/04/05 U.S. 3260(var) \$15,000.00



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MAIL & INTERNET AUCTION #210

CLOSING DATE: February 6, 2007 at 11:00 pm EST

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

Bid online on our website www.ericjackson.com until 11:00 pm EST 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	First Issue Revenue R3a large margins, portion of stamp at right, VF tiny thin spot PHOTO	1,000.00
2	R6c early yellow-orange shade used Feb. 1863 on Columbia College bank check, New York, F-VF	--
3	R15c T15 double transfer on Plymouth Bank check. 1871. F-VF light soiling	60.00
4	R17c on the back of a CDV, C.D. Hamilton, Photographer, Boston, F-VF few short perfs	150.00
5	R27c double transfer in bottom label, F	--
6	R68c Pacific Mail Steam Ship Co., Japan, P-IQ, blue h/s reading up, F crease PHOTO	--
7	R84c on a Cape Cod Railroad Co. \$5.00 bond. 1871. F-VF	--
8	R95a VF light crease PHOTO	600.00
9	R98d F-VF PHOTO	175.00
10	R99a F-VF PHOTO	2,000.00
11	R100e bright color, Fine appearance, two small tears in left stamp, crease in right, one of four recorded, ex-Weill Bros. PHOTO	1,100.00
12	Second Issue Revenue Stamps R112 twelve copies with top or bottom margins showing partial imprints, plate numbers, F	--
13	R115a cut cancel, VF light crease PHOTO	75.00
14	Documentary R158 variety, black h/s & manuscript cancel, F-VF large thin PHOTO	--
15	R161 block of 30, reversed 1/2CD, BEP imprint & arrow in top margin, light blue cancel, F-VF some separation	750.00
16	Proprietary RB11a horizontal pair, VF creases PHOTO	175.00
17	RB4b block of four, mint, F light creases PHOTO	120.00+
18	RB11b block of 30, mint, F some hinge reinforcement	--
19	RB14b top plate #12 and NBNC imprint strip of five, unused, F-VF light soiling	--
20	RB48 on the inside of a Papier Poudre package, F	--
21	RB52 x 2, RB59, RB60 pair on the bottom of a red leather Cotey box, B.E.L. red printed cancels on 4/38 & 5c, F small faults	--
22	Stock Transfer RD71a without overprint, cut cancel, F PF certificate PHOTO	275.00
23	Wines And Cordials RE69 MISSION DRY CORP. LOS ANGELES CALIF black printed cancel, VF PHOTO	--
24	RE168 light magenta h/s cancel, varnished, F creased and thin PHOTO	4,000.00
25	RE196c used, VF light varnish PHOTO	250.00
26	RE197 mint, F-VF PHOTO	300.00
27	Beer Stamps REA1b (1Aa) cut to octagonal shape, unused, F-VF light crease PHOTO	1,500.00
28	REA25a (27B) VF light crease and soiling	60.00
29	REA37c (38E) top sheet margin, F-VF	30.00
30	REA37f (38F) F creases	45.00
31	REA41b (42A) F	210.00
32	REA56 (57B) F corner crease	50.00
33	REA77a (85A) VF light soiling	25.00
34	REA79c (87C) LR corner margins, F	25.00
35	REA100d (112B type 72), F thins, creases	325.00
36	Playing Cards RF5 Los Angeles, Ca., surcharge, horizontal pair with RSM, unused, VF PSE certificate PHOTO	--
37	RF8b red surcharge reading down, usual light crease, F PHOTO	2,100.00
38	Marihuana Transfer Tax RJM2 mint, F-VF natural s/c PHOTO	575.00
39	RJM4 with receipt tab, mint, F-VF PHOTO	900.00
40	Customs Fee RL1b bisect and single to pay 30c rate tied to document fragment, VF PHOTO	250.00
41	Embossed Revenue Stamped Paper RM88 sharp strike on an 1800 promissory note, ms. on stamp, VF bit of ink erosion	50.00
42	RM189 sharp strike on an 1800 Freetown, R.I., promissory note, fold affects stamp, VF	50.00
43	RM215 sharp strike on the back of a 1799 prom. note, VF 200.00	
44	RM509 type S-B2, sharp strike on a 1796 certificate for one hoghead of rum, VF small nick at right side	30.00
45	Revenue Stamped Paper RN-B1 Philadelphia, Pa. Schuylkill Navigation Company receipt (check size), 1872-3. Used, VF	--
46	RN-B1 San Antonio, Tex. San Antonio National Bank draft. 1870. Used, VF	--
47	RN-B10 Burlington, Vt. First National Bank of Burlington bank check. 1867-8. Used, F-VF	22.50
48	RN-B11 Washington, N.J. Phillipsburgh National Bank. Joseph C. Stewart bank check. 1866. Unused, VF	100.00
49	RN-B16a Virginia, Nev. Agency of the Bank of California bank check. 187. Unused, VF	325.00
50	RN-B24 Burlington, Vt. Merchants National Bank certificate of deposit. 1870-71. Used, VF	90.00
51	RN-C13 St. Louis, Mo. (red print over Cincinnati). Ohio & Mississippi Railway Co. draft. 1872-3. Used, VF	20.00
52	RN-C21 Silver City, Id. Wells, Fargo & Co., San Francisco. Owyhee Mining Co. bank check. 1871. Used, VF	--
53	RN-D1 Cleveland, Oh. Pennsylvania Company, Operating the Cleveland & Pittsburgh Rail Road draft. 1873-75. Used, VF	--
54	RN-D8 St. Louis, Mo. Boatman's Saving Institution bank check. 1872. Used, VF	750.00
55	RN-E4 Pittsburgh, Pa. National Transportation Co. draft. 1872-3. Used, VF	--
56	RN-F1 on a blank check size paper with gray safety underprint, F sealed tear	--

125	RS159b F-VF light creases	325.00
126	RS168c F crease	175.00
127	RS174jb F-VF PHOTO	135.00
128	RS178d F small thins	30.00
129	RS181d F small faults	150.00
130	RS188a F-VF tiny sealed tear, li creases, tone spots, PH	1,500.00
131	RS195a F	25.00
132	RS202b VF one short tip	15.00
133	RS224d F-VF thin spot PHOTO	110.00
134	RS238b F PHOTO	400.00
135	RS245e VF usual creases, right margin reattached	450.00
136	RS255d F-VF PHOTO	80.00
137	RS261c F-VF PHOTO	27.50
138	RS265b VF light crease PHOTO	300.00
139	RS270d manuscript cancel, F thin spot PHOTO	400.00
140	RS273d VF few short perfs	8.00
141	RS277c VF corner crease PHOTO	125.00
142	RS312 VF corner crease	60.00
143	St. Louis Provisional Labels Meyer Brothers Drug Co., 1c black, mint, VF PHOTO	--
144	Meyer Brothers Drug Co., 4c black, mint, VF crease	--
145	Private Die Perfume RT7b F-VF light creases	30.00
146	RT24a black W h/s, F short perf	30.00
147	RT30d violet h/s, VF	80.00
148	RT33d VF short perf	5.00
149	Private Die Playing Cards RU2a F few short perfs	70.00
150	RU11c F thin	85.00
151	Domestic Opium Series of 1879, mint, VF couple creases, small margin faults	--
152	Cigarettes TA23c F-VF rejoined tear	9.00
153	TB24a VF rejoined tear, thins	8.00
154	Cigars TC100A VF rejoined tear, tiny faults	25.00
155	TC19A VF rejoined tear, small faults	15.00
156	TC129 VF thin and tiny hole	10.00
157	TC146 VF rejoined tear	4.00
158	TC157 VF rejoined tear, light creases	9.00
159	TC179b VF rejoined tear, crease	--
160	Snuff TE64P3 TSM with plate #1, VF	--
161	TE168A VF creases, thin spot	6.00
162	TE528a mint, F-VF	30.00
163	Tobacco TP92A punched remainder, VF	20.00
164	TE110B punched remainder, VF	42.50
165	TG76A F small faults	4.00
166	Opium (Narcotic) Order Forms 3a used, VF staple holes	--
167	Private Die Match Essays Eugene A. Jones & Co., 1c dark blue, die essay on india, 34x41mm, VF	--
168	Private Die Medicine Essays RS168E red die essay, stamp size on india, VF tiny tear PHOTO	--
169	First Issue Revenue Proofs R21P2 F shallow thin	400.00
170	R38P3 india on card, seam in india paper results in partial printing on card, VF	70.00
171	R94P1 margins cut close, F thin	--
172	R102P3 india on card, usual brittle paper, F faulty PH	1,400.00
173	Proprietary Proofs RB1P4 block of ten, Wilcox's Chameleon Paper & George T. Jones Patent notices in RSM, VF irregular left margin	128.00+
174	RB2P4 block of ten, Wilcox's Chameleon Paper & George T. Jones Patent notices in RSM, VF	128.00+
175	Revenue Stamped Paper Proofs RN-D1S Sample, Invalid For Actual Use at bottom, on thin card, 108x65 mm, VF	--
176	Private Die Match Proofs RO40P1 BEP, stamp size on india, mounted on thin white card, VF card thins	500.00
177	RO58P3 VF	75.00
178	RO98P1 on india paper, stamp size, VF	225.00
179	RO180P3 VF	80.00
180	Second Issue Revenue Trial Color Proofs R104TC5 pale blue & black, block of four, left sheet margin with partial imprint and plate #9A, VF	240.00
181	Proprietary Trial Color Proofs RB3TC5 blue & black on white transparent paper, gummed, VF	60.00
182	Private Die Match Proofs RO24TC1 green on india, stamp size, VF PHOTO	500.00
183	Post Office Seals LOX17 used, VF crease, light soiling from use	200.00
CANADA - Van Dam Catalogue Numbers		
184	Bill Stamps FB16 used, F	65.00
185	FB25 used, F	40.00
186	FB31 used, F-VF	35.00
187	FB53 mint, F-VF	30.00
188	Electric Light Inspection FE6 used, F-VF	35.00
189	Weights & Measures FWM17 used, F-VF	165.00
190	FWM22 used, F-VF	42.50
191	FWM33 mint, F-VF	40.00
192	FWM53 used, F-VF	35.00
193	Supreme Court FSC6 punch cancel, F-VF	45.00
194	FSC22 mint, VF	35.00
195	FSC22a punch cancel, VF	85.00
196	FSC25 mint, F-VF	35.00
197	FSC25a mint, VF	35.00
198	Excise Tax FX20 used, VF	35.00
199	FX36b mint, VF	35.00
200	FX120 mint, VF	25.00
201	War Savings FWS6 mint, VF	30.00
202	Postal Note & Scrip FPS42 mint, VF	25.00
203	FPS46 mint, VF	35.00
204	FPS58 mint, VF	25.00
205	Unemployment Insurance FU105 mint, VF	175.00
206	Telephone Franks TBT49 booklet pane of 20, mint, VF	40.00
207	British Columbia - Law BCL7a punch cancel, F-VF	100.00
208	BCL16a punch cancel, F-VF	45.00
209	BCL27b punch cancel, F-VF	100.00
210	Telephone Franks BCT125 booklet pane of six, mint, VF	24.00
211	Manitoba - Law ML49 used, F	55.00
212	Newfoundland - Inland Revenue NFR11 used, VF	150.00
213	NFR29 used, VF	35.00
214	NFR32 used, F-VF	75.00
215	NFR43 used, VF	22.50
216	War Savings FWF1 mint, VF	40.00
217	Ontario - Stock Transfer OST37 mint, VF	30.00
218	Prairie Provinces - Conservation PC6 mint, VF	55.00
219	Quebec - Law QL119 mint, F-VF	75.00
220	Quebec - License QA10 used, VF	27.50
221	Quebec - Prohibition QP4 used, F-VF	50.00
222	Saskatchewan - Law SL28 punch cancel, VF	25.00
223	SL78 mint, VF	50.00
224	Saskatchewan - Electrical Inspection SE14a used, F-VF	35.00
225	Yukon - Territorial Court Law YL13 punch cancel, F-VF	30.00

Member's Ads

ARA members: send your request for free ad to Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA. Send on a postal card, one ad at a time, limit 50 words plus address, must be about revenues or cinderellas. First come, first served, space available. Ad may be emailed to <revenue@omnitel.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 W. Sunridge Drive, Tucson, AZ 85704. *1856*

Swappers and exchange bulletins of USA and worldwide that include revenues and cinderellas. A. Soesanto, P.O. Box 15, Lasem 59271, Central-Java, Indonesia. *1857*

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, \$80.00 plus \$3.50 postage and handling prepaid, to: David Sohn, 1607 Boathouse Circle, #H 116, Sarasota, FL 34231. Phone 941-966-6505 or 847-564-0692. *1858*

ARA Auction 80. There is still time to consign material to ARA Auction 80 which will be published in the early spring. Worldwide revenue stamps, cinderella stamps and related literature may be consigned to this members-only auction. For information on how to make your consignments

contact the ARA Auction Manager, Martin Richardson, PO Box 74, Grosse Ile, MI 48138 or at <martinr362@aol.com>. *1859*

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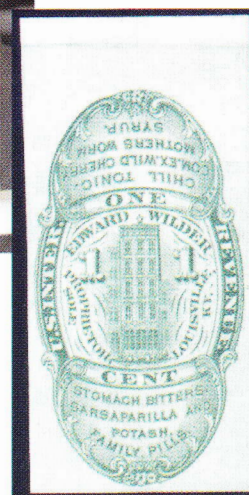
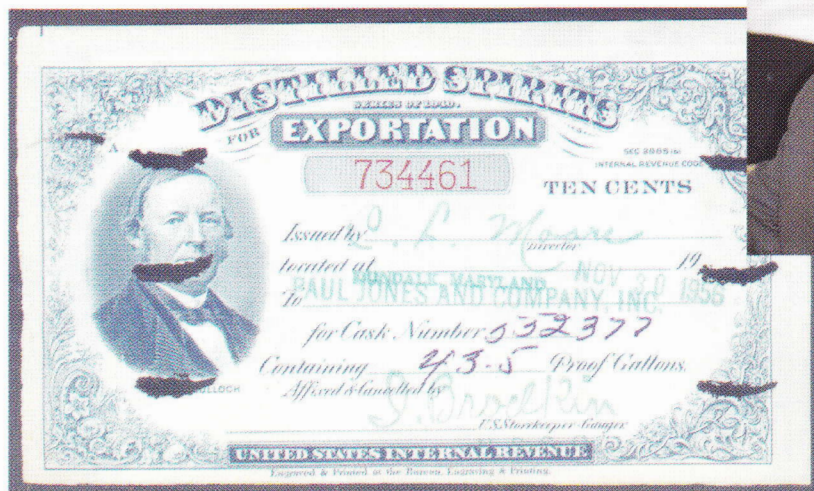
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