



The American Revenuer

IN THIS ISSUE:

- New provisional beer stamp discovery—from 1940 4
- U.S. WWII ration stamps 5
- The changing face of business..... 19
- Civil War stamped marriage “agreement” 21

They were called stamps; they were called coupons. whatever they were called the U.S.'s WWII ration stamps did have a great impact on the country's population. More about these stamps, inside, page 5.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

JANUARY-FEBRUARY 2007

Volume 61, Number 1
Whole Number 563



RARESTAMPEXCHANGE.COM

Getting Results...

Log onto the website.

On the home page, click on "Sign Up"

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

Your email address will become your user name.

Select a password with 6-8 characters.

You will be emailed upon approval.

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

A Division of Michael E. Aldrich, Inc.

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



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



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



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



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



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



Sold 3/10/05
Hawaii 11
\$200.00



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

All New 2007 Catalog

COLORADO REVENUE STAMPS Kenneth Pruess

58 pages, 8 1/2 x 11 folio
Over 250 illustrations (black and white only)

Liquor and Wine, Liquor Transfer, Beer,
Bedding, Lab Fees, Illegal Drugs, Public Utilities
(Commercial Trucks), Driving Record, State and
City Cigarette Stamps and Meters, Livestock
Feed including Tags, Fertilizer, Depression Stamp
Scrip, Waterfowl, Additional Rod, Additional
Day, Conservation. Cross listing of liquor, wine,
and beer with Hubbard numbers, references to
previous publications and laws.

\$12.50 Postpaid

Kenneth Pruess
1441 Urbana Lane
Lincoln, NE 68505-1971

Personal check or PayPal payments to
kppruess@aol.com accepted
Dealer inquiries invited

AUCTIONS WITH A DIFFERENCE

Revenues, Documents, Covers

• Write for next catalog •

H.J.W. Daugherty

P.O. Box 1146A, EASTHAM, MASS., 02642

ASDA ARA APS

THE DUCK STAMP STORY

by Bob Dumaine and Eric Jay Dolin
APS Gold Medal winner in
Literature Competition.

208 pages, hundreds of color illustrations.

Hardcover \$39.95

Softcover \$23.95

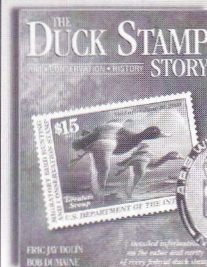
(Please add \$6 shipping, \$9 foreign.)

We accept Visa, MasterCard, Discover, Amex.

shduck.com • 1-800-231-5926

Sam Houston Duck Co.

P.O. Box 820087, Houston, TX 77282



Bob Dumaine will be
happy to personalize
your book!

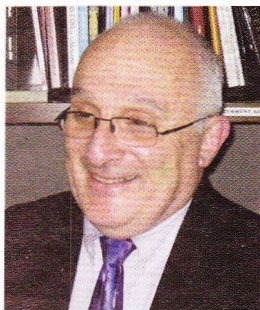
Uniquely Qualified to Serve as Our Society's Vice Presidents

Wade Saadi

Current Director At Large

I bring considerable leadership, financial, management and real estate experience to the APS board, at a critical time for the Society: the completion of the American Philatelic Center. In addition, I currently serve as president of the Collectors Club, New York.

- 1973- Present, Founder, President and CEO of 600-employee corporation, with offices in nine states and Canada.
- Chairman and CEO of a NASDAQ listed corporation; Very familiar with corporate finance and governance.
- "1996 Entrepreneur of the Year Award" in New York City. Ernst & Young annual award for technology.
- 1984 - Present, Licensed real estate professional; managed several full and partial building rehabilitations.



Steven J. Rod

Former APS Treasurer

I offer intensive and successful not-for-profit management experience. I have overseen new construction as a Chief Executive Officer and am eager to see total completion of the American Philatelic Center (Match Factory). I am also Chairman of the APS Campaign for Philately, former Treasurer of the American Philatelic Society, and co-founder

of the Omaha National Stamp Exhibition.

- 1980-1986, and 1986-1988, CEO of two not-for-profit organizations.
- 1988-Present, Vice President, Professional Development. Consult with and train 3,000 professional employees of 250 not-for-profit organizations on personnel matters, as well as governance and management.
- Member of the American Society of Training Directors (ASTD); train others on "how to be an effective trainer."

David L. Straight

Current Director At Large

The American Philatelic Research Library is one of our greatest member assets; I bring widespread experience managing libraries and modernizing their services.

- 1993-Present, Washington University in St. Louis, Mo. Librarian for a 750,000-volume facility.
- 1980-1993, Managed library's A.V. & micrographic collections; established video collection; and computerized finding aids to microform collections and built extensive web-based finding aids for government documents.
- Masters Degree in Library and Information Science; taught at University of Missouri School of Library and Information Science.
- Consultant to libraries, manufacturers and movers on storage, retrieval, and moving of library materials.



The APS Board of Vice Presidents is a symbol of our Society's integrity—and the body that protects it for each of us. Judge for yourself: For APS in the 21st century, why not our best?

FOR APS VICE PRESIDENTS:

Place your trust in these three philatelists who offer you unparalleled experience.

Five of Our Chief Objectives Are:

- **American Philatelic Center/The Match Factory.** We promote the total finish of it within the next three years. And we will engineer the planned for mix of APS, the Library, and tenant space—and help lead its successful, financially-sound completion.

- **Fund Development** – Complete the Campaign for Philately as planned—providing funds for key APS programs and the completion of the American Philatelic Center.

- **Membership and Youth** – Aggressively work with the staff, board, and other Society leadership to make sure the APS has solid growth of new members during our term in office. We will help strengthen APS's Young Stamp Collectors of America (YSCA), All Star Stamp Clubs, and other existing youth programs while innovating additional ways to introduce stamp collecting to children, teens and adults outside traditional stamp show venues.

- **Chapters & Affiliates** – As your Vice Presidents, we will expand the recently initiated APS Board contact program with our nearly 600 chapters and over 200 affiliates to insure that the full APS Board regularly hears and reacts to their needs, concerns, and comments.

- **Budget & Strategic Planning** – All of the above must be supported by sound financial planning, balanced budgets, and regular review of the strategic plan.

Everything we stand for—and more—
can be found at...

www.aps-vp.org

Why Stamp Insurance With Us?

ARA

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

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

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

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



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

It's easy!

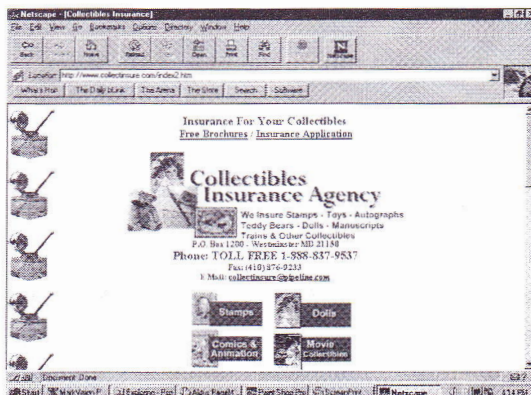
Protect your collection with our inexpensive, easy-to-obtain insurance. Questions? Here you will always be able to talk to another stamp collector. Call, write, e-mail or fax us today—Or call us Toll Free today at 1-888-837-9537.

New!

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



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



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

Collectibles Insurance Agency



Official insurance provider for the American Revenue Association

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

The American Revenue Association
Meeting the needs of the fiscal philatelist for over 50 years

Board of Directors:

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

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

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

Appointive Officers:

Secretary: Georgette P. Cornio, 12803 Windbrook Dr., Clinton MD 20735; e-mail: <bshober@comcast.net>.

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

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

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

Auction Manager: Martin Richardson, Box 74, Grosse Ile, MI 48138. Phone 734-676-2649; Fax 734-676-2959; e-mail: <MartinR362@aol.com>.

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

Sales Circuit Manager—Foreign: Ray Major, Box 509, Fayetteville NY 13066-0509. <mdmajor@yahoo.com>.

Awards Chairman: Kristin Patterson, 851 Ironwood Drive, San Jose CA 95125-2815.

Representatives in other countries:

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

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

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

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

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

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

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

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

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

(Volunteers in unlisted countries sought, please contact the President.)

THE AMERICAN REVENUER (ISSN 0163-1608) is published six times per year (bimonthly) by the The American Revenue Association, 304 First Ave NW, Box 56, Rockford, IA 50468. Subscription only by membership, dues \$21 per year. Periodicals postage paid at Rockford, Iowa 50468 and at additional offices of entry. Members send your change of address to Georgette P. Cornio, Secretary, 12803 Windbrook Dr., Clinton MD 20735 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 2007 by The American Revenue Association. **POSTMASTER: Send change of addresses to: The American Revenuer, ARA Secretary, 12803 Windbrook Dr., Clinton MD 20735.**

THE AMERICAN REVENUER
The Journal of International Fiscal Philately

Volume 61, Number 1, Whole Number 563
January-February 2007

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

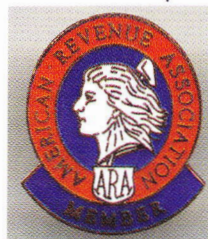
Associate Editor: Ronald Leshner, Box 1663, Easton, MD 21601-1663. Phone 410-822-4357. Email: <revenueer @dmv.com>.

Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for the May-June 2007 issue: May 20, 2007.

In this issue:

A new provisional beer stamp discovery—from 1940!.....	4
<i>Alan Hicks</i>	
Cinderella philately: United States WWII ration stamps.....	5
<i>William H. Waggoner</i>	
The changing face of business	19
<i>Jesse I. Spector</i>	
Civil War stamped marriage “agreement”	21
<i>Richard Sheaff</i>	
Review: The Revenue Stamped Paper of Mexico 1821–1876.....	21
by Donald O. Scott and Frank A. Sternad	
<i>Kenneth Trettin</i>	
Review: The Revenue Stamps of North Carolina Including Tax ...	22
Tags and Related items by Scott Troutman	
<i>Kenneth Trettin</i>	
Review: FIP Revenue Commission Newsletter—January 2007	23
President's Letter: The ARA, today and tomorrow.....	24
<i>Eric Jackson, ARA President</i>	
Secretary's Report.....	24
<i>Georgette Cornio, ARA Secretary</i>	
Revenue exhibit honors.....	25

Show off your society affiliation with an



ARA Lapel Pin

First available at PACIFIC '97 these ¾ inch red, white and blue cloisonné pins are based on our society's medal designed by members Domenico Facci and Alan Hicks. Available by mail for \$7.50 postpaid. Checks payable to:

The American Revenue Association
 Rockford, Iowa 50468-0056 USA

Printed in U.S.A. on recycled paper with Soy based ink.

A new provisional beer stamp discovery—from 1940!



The newly discovered provisional handstamp surcharge on a series of 1933 10 barrel beer stamp.

by Alan Hicks, ARA

A 10 barrel beer stamp from the Series of 1933 with a previously unreported provisional handstamp surcharge has been discovered. The basic stamp, Scott REA178 and Priester 198a, is printed on greenish blue paper and has a typical USIR watermark. The purple handstamp is nearly identical to the 1951 provisional handstamp seen on Scott REA199 and Priester 225 (surcharge type

250). The only differences being the date and a very slight variation (1 mm) in the spacing of the two lines relative to each other laterally. These great similarities suggest a common source for the 1940 and 1951 handstamps, perhaps a USIR shop or supplier. The stamp has a cancelling square punch hole in its center.

The handstamp reads, "Value increased under/Revenue Act of 1940"; the Revenue Act of 1940 raised the tax on a barrel of beer \$1, from \$5 to \$6, effective July 1, 1940. (U.S. Statutes, V54, P525)

The stamp shows the perforated initial cancel, "G B Corp/CALIF•U•1130/12•19•41"; this is the cancel of the General Brewing Corp. of San Francisco and U1130 is its government permit number. This brewery continued in business until 1948, when it produced 1,200,000 barrels of beer. (Friedrich and Bull, 1976) The cancellation date is consistent with the \$6.00 rate.

I believe this new discovery warrants a catalog listing. According to the Scott catalog scheme, a new heading between listings REA187 and REA188 would seem appropriate and would be similar to that used for the 1951 provisional handstamp surcharge.

BIBLIOGRAPHY

- Friedrich, M. and D. Bull. 1976. *The Register of United States Breweries 1876-1976*. Trumbull, Connecticut: Donald Bull.
- Kloetzel, J. E. Editor. 2006. *Specialized Catalogue of United States Stamps and Covers*. Sidney, Ohio: Scott Publishing Co..
- Priester, T. W. 1979, 1990. *United States Beer Stamps*. Davenport, Iowa: Thomas W. Priester.
- U.S. Statutes at Large, Vol. 54, Part 1. United States Government Printing Office, Washington, D.C. 1941, Little, Brown and Co., Boston.

Gordon Brooks

Quality Worldwide Revenues

Everything from A to Z
Specializing in Canada, China
France & Colonies, Portugal & Colonies,
Cinderellas, Documents, etc.

Phone: 514-722-3077 P.O. Box 396, Station N.D.G.
Montreal, Quebec Canada H4A 3P7

Stamps & Covers For Sale

Revenues, Documents, Postal History,
Ancillary Markings, Cancellations,
Cinderella's, Poster Stamps,
Stamp Show Souvenirs,
Exhibition Labels

SHOP ON LINE—FREE SHIPPING

www.DavidSemsrott.com

fixodine@sbeglobal.net

United States WWII ration stamps

by William H. Waggoner, ARA

Revenue-stamp collectors generally are familiar with the term *cinderellas* and know that it was introduced by a British group in 1959 to mean stamps that had no clear-cut postal purpose but were collectable. As originally defined, *fiscals* were included, but acceptance of the cinderella terminology has been selective and British revenues are now considered by most Americans to be true revenue issues rather than one of the fictional varieties.

Ration stamps pose a different problem by bringing into question exactly what is meant by the term *revenue stamps*. The definition given in the *APS Manual of Philatelic Judging*, third edition, 1990, provides a reasonable starting point when it states that they are "receipts for

money paid for taxes, duties, licenses, or permissions," but even this statement is not accepted by all collectors. In an unusual reversal of roles, several widely-recognized revenue stamp issues can be considered to be collateral to the cinderella ration stamps. Thus the 1942-46 Motor Vehicle Use stamps (Scott RV series) were directly related to the gasoline and tire ration stamps, although they were not part of any rationing program and were issued by a different federal agency. Similarly, the pre-WWII Consular Service Fee stamps (Scott RK series) can be connected to several of the imported "essential commodities" that were rationed.

The incorporation of the non-traditional "Display, Cinderella, and Illustrated Mail divisions" into the APS World Series of Philately shows makes it necessary that

Figure 1. War Ration Book One (OPA Form No. R-302), unfolded to show its arrangement, with several stamps still attached.

WAR RATION STAMPS

17 19 18 20 22

Stamps must not be detached except in the presence of the retailer, his employee, or person authorized by him to make delivery.

Local Board No. 34 State Iowa County Floyd (City or town) Rockford (County) Floyd (Street No. or P. O. Box No.) P.O. Box No. 1074 (First name) Grace (Last name) Porter (Middle name) Porter (Name, Address, and Description of person to whom the book is issued.) This is to certify that pursuant to the Rationing Orders and Regulations administered by the OFFICE OF PRICE ADMINISTRATION, an agency of the United States Government, the book is issued to the person named above.

Certificate of Registrar

has been issued the attached War Ration Stamps this day of April 1942, upon the basis of an application signed by himself, herself, or her behalf by his or her husband, wife, father, mother, or guardian (Check one). (Signature) [Signature] (Date) April 1942 (Color of eyes) Blue (Color of hair) Brown (Height) 5 ft. 6 in. (Weight) 152 lbs. (Age) 34 years (Sex) Female

Certificate of Book Holder

I, the undersigned, do hereby certify that I have observed all the conditions and regulations governing the issuance of this War Ration Book; that the "Description of Book Holder" contained herein is correct; that an application for issuance of this book has been duly made by me or on my behalf; and that the statements contained in said application are true to the best of my knowledge and belief.

(Signature of, or on behalf of, Book Holder) [Signature: Grace Porter] [Book Holder's Own Name] Grace Porter

Any person signing on behalf of Book Holder must sign his or her own name below and indicate relationship to Book Holder _____ (Father, Mother, or Guardian)

WAR RATION BOOK ONE

WARNING

- 1 Punishments ranging as high as Ten Years' Imprisonment or \$10,000 Fine, or Both, may be imposed under United States Statutes for violations thereof arising out of infractions of Rationing Orders and Regulations.
- 2 This book must not be transferred. It must be held and used only by or on behalf of the person to whom it has been issued, and anyone presenting it thereby represents to the Office of Price Administration, an agency of the United States Government, that it is being so held and so used. For any misuse of this book it may be taken from the holder by the Office of Price Administration.
- 3 In the event either of the departure from the United States of the person to whom this book is issued, or his or her death, the book must be surrendered in accordance with the Regulations.
- 4 Any person finding a lost book must deliver it promptly to the nearest Ration Board.

OFFICE OF PRICE ADMINISTRATION

U. S. GOVERNMENT PRINTING OFFICE: 1942 10-26621-1 OPA Form No. R-302

No 307654 -136



Figure 2. War Ration Book Two (OPA Form R-121) Showing the front cover, the back cover and the remainder of red and blue stamps it contained.

exhibitors and judges clearly understand what sorts of documents, forms and stamps are appropriate to be shown under these titles. This paper will attempt to clarify some of these questions by examining the U.S. ration stamps in some detail.

Rationing is a marketing tool used to assure the equitable distribution of goods and services in times of shortage. The shortages involved here were the result of World War II, and the programs cited existed in the United States mainly during 1942 and 1943. Congress granted rationing authority to President Roosevelt in 1940. By executive orders, he delegated it to the War Food Administration (foodstuffs) and the War Production Board (other essential commodities). Administration of all rationing procedures was done by the Office of Price Administration (the OPA). Before rationing ended in 1947, OPA designed and operated thirteen programs, most of them nationwide.

The authority to create a rationing program was one of the presidential War Powers, granted as an emergency

measure after WWII had broken-out in Europe. Earlier presidents had exercised such powers but had not introduced rationing among civilians. (Even the Confederacy confined its war-time distribution of arms and clothing to soldiers, and let supply and demand take care of the non-military consumers.) But the Second World War was different and this country went to school on the experience of others.

In Great Britain, rationing of meat, fats, sugar and lard had been introduced only toward the end of the First World War using a scheme of ration books. In World War II, however, rationing started there early in 1940 and was still in force ten years later. Generally the British system employed straight rationing which entitled consumers to a fixed weekly amount of each foodstuff, but modifications were periodically made as supplies permitted. (Recall that half of Britain's total food supply was imported. The first lend-lease shipment of U.S. food was received in April 1941.) Germany introduced food rationing in September 1939. Japan initiated

Form No. R-129 Form Approved Budget Bureau No. 08-R417

United States of America—Office of Price Administration
APPLICATION FOR WAR RATION BOOK NO. 3

One application must be made for each group of persons who are related by blood, marriage, or adoption and who regularly live at the same address. Persons temporarily away from home (for a period of 60 days or less), such as students, travelers, hospital patients, etc., must be included in the family application. Persons living at the same address BUT NOT RELATED by blood, marriage, or adoption must file SEPARATE applications. If additional applications are needed, you can get them at your post office.

A person may be included in only one application for War Ration Book No. 3.

The following may not apply or be included in any application for War Ration Book No. 3: Persons in the armed services, whether or not eating in organized messes, including Army, Navy, Marines, Coast Guard, and all Women's Auxiliaries; and inmates of institutions of involuntary confinement such as prisons and insane asylums.

Print below full name and complete mailing address of the person to whom books are to be mailed. Books will be delivered by July 21, 1943, to address given below. Books will NOT be forwarded. If you are not reasonably sure of address between June 15 and July 21, 1943, do not submit application. Such applications will be accepted later.

Print in Ink or Type

Name Mrs Ray Porter

Mailing address 422
 (Number) (Street, R. F. D., or General Delivery)

City or post office and State Rockford, Iowa

No 80330 CI

Print in the spaces provided below the name of the head of the family, the county in which persons included in this application live, and their complete mailing address. If you are not a member of a family group, print your own name and address.

Print in ink or type Do Not Fold or Tear Off

This application must be mailed between June 1 and June 16, 1943. After June 16th, applications will not be accepted before August 1. Affix postage before mailing.

2 CENTS POSTAGE IF MAILED IN CHICAGO, ILL.
 3 CENTS POSTAGE ELSEWHERE

CHICAGO, ILL.

DO NOT FOLD OR TEAR OFF

Figure 3. Back and front of an Application for War Ration Book No. 3 (Form No. R-129); apparently this is half of the application that was returned to the applicant.

rice rationing in February 1941.

The United States eventually adopted three basic methods of consumer rationing: (a) unit rationing, (b) point rationing and (c) purchase-permit rationing. These schemes utilized what were called ration currency, i.e., stamps, certificates, coupons and permits, that often were distributed in books. Five War Ration Books were prepared before rationing ended. These ration books are arguably the better-known paraphernalia associated with rationing in this country, and will serve as our introduction to the programs. Published listings of OPA's different forms total nearly 2,000 items but many of these were issued several times in revised versions so there really were many more than that number prepared. Some of these forms also will be included in this report.

WAR RATION BOOK ONE (OPA Form R-302) appeared in April 1942. Printed in black on one side only of an 8 x 10½ inch sheet of white safety paper, this was folded twice to form a booklet. Some 190,000,000 books were printed although the actual printers are unknown (but are said to have been 440 different firms). Each book bore a serial number and a registrar's certificate giving the name, address, height, weight, color of eyes and hair, age and sex of the person to whom the book was issued, and a second certificate to be completed by the book's holder. Across the bottom of the two inside pages were twenty-eight stamps numbered consecutively. The reverse side of the sheet bore detailed directions on the book's use and method of disposal. Figure 1 shows an open book and several of the stamps it contained.

WAR RATION BOOK TWO (OPA Form R-121) was issued in January 1943. Also printed on one side only of flat sheets, these were folded and glued or stapled to

form the booklet. The outer sheet (cover) was a pale tan, light-weight, card stock with all printing in black. Each book bore a serial number in red and a registrar's certificate giving the name and address of the person to whom that book was issued. The consumer had to sign for the book (exceptions are noted below that line) which dealt only with foodstuffs. Stamps were printed in color on eight interior pages of a gray safety paper and perforated for easy removal. Each book contained ninety-six red stamps and ninety-six blue stamps—four stamps for each letter in the alphabet except "I" and "O," each showing point values of 8, 5, 2 or 1. Figure 2 shows the front and back of this book and several of both the red and blue stamps it originally contained.

WAR RATION BOOK NO. 3 (OPA Form R-130) was issued in October 1943. Booklet measured 5½ x 4¼ inches and contained eight pages. The outer cover was pale tan, lightweight, card stock with printing in black. The front cover bore a serial number in red, a certificate describing the person to whom that book was issued, and space for his or her signature (with the same exception noted earlier). An outlined space for a required validation handstamp was included. At least twelve printers produced a total of 117.6 million No. 3 books. The back cover repeated the instructions and patriotic statements given on the second book. The book contained eight one-sided pages printed on a gray safety paper, perforated around each stamp. Pages 1, 2, 7 and 8 each consisted of twenty-four brown stamps, 1½ x ¾ inches in size, arranged six per horizontal row in four vertical columns. Each stamp bore a letter of the alphabet ("I" and "O" omitted), a point value of 8, 5, 2 or 1, and a "ration stamp" title. Pages 3, 4, 5 and 6 consisted of forty-eight

UNITED STATES OF AMERICA
OFFICE OF PRICE ADMINISTRATION

886015 AY

WAR RATION BOOK No. 3

Identification of person to whom issued: PRINT IN FULL

James M. Carter
(First name) (Middle name) (Last name)

Street number or rural route _____

City or post office _____ State _____

AGE	SEX	WEIGHT Lbs.	HEIGHT Ft. In.	OCCUPATION

SIGNATURE _____
(Person to whom book is issued. If such person is unable to sign because of age or incapacity, another may sign in his behalf.)

WARNING
This book is the property of the United States Government. It is unlawful to sell it to any other person, or to use it or permit anyone else to use it, except to obtain rationed goods in accordance with regulations of the Office of Price Administration. Any person who finds a lost War Ration Book must return it to the War Price and Rationing Board which issued it. Persons who violate rationing regulations are subject to \$10,000 fine or imprisonment, or both.

OPA Form No. R-130

LOCAL BOARD ACTION

Issued by _____ (Local board number) _____ (Date) _____

Street address _____

City _____ State _____

(Signature of issuing officer) _____

VALID WITHOUT STAMP



INSTRUCTIONS

valuable. Do not lose it.

authorizes you to purchase rationed goods in the quantities and at the times by the Office of Price Administration. Without the stamps you will be unable to obtain those goods.

Instructions concerning the use of the book and the stamps will be issued. Watch instructions so that you will know how to use your book and stamps. Your Local Board and Rationing Board can give you full information.

Give this book away when all of the stamps have been used, or when the time for its use has expired. You may be required to present this book when you apply for substitution.

This is a vital part of your country's war effort. Any attempt to violate the rules is a crime against someone's share and will create hardship and help the enemy.

This book is your Government's assurance of your right to buy your fair share of certain goods made scarce by war. Price ceilings have also been established for your protection. Dealers must post these prices conspicuously. Don't pay more.

Give your whole support to rationing and thereby conserve our vital goods. Be guided by the rule:

"If you don't need it, DON'T BUY IT."

16-32290-1 U. S. GOVERNMENT PRINTING OFFICE : 1943

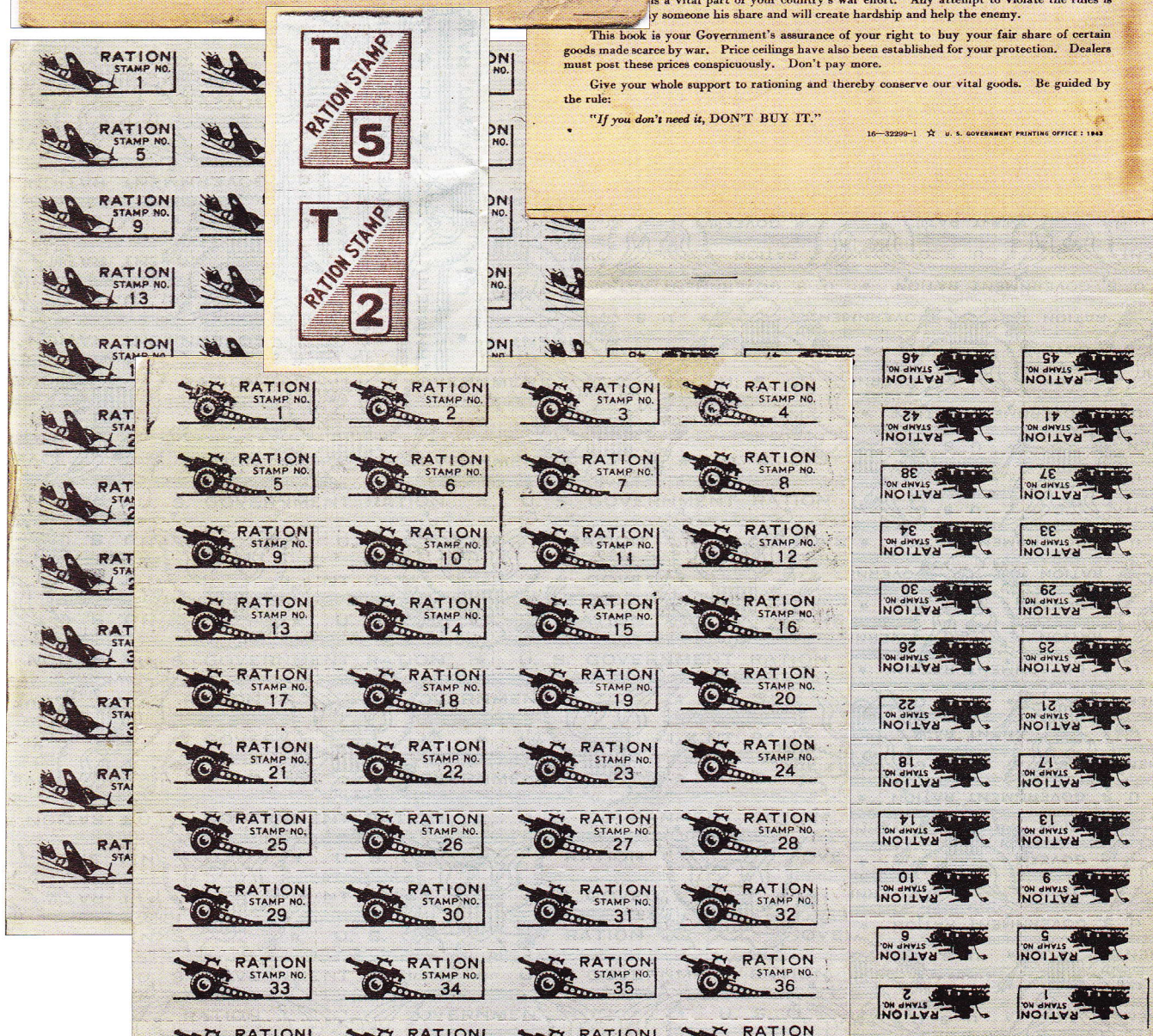


Figure 4. (Facing page) War Ration Book No. 3 front and back with a pair of the brown ration stamps remaining from page 1. The illustrated book contains full panes of stamps on pages 3, 4, 5 and 6. The brown stamp, the artillery piece and the airplane stamps are actual size; all others are reduced.

consecutively numbered ration stamps printed in black, each approximately $1\frac{1}{16} \times \frac{7}{16}$ inches in size. The stamps on page 3 pictured a field artillery gun, stamps on page 4 pictured a tank, stamps on page 5 pictured an aircraft

carrier and those on page 6 showed an airplane. Figure 3 is the back and front of an application for book three and Figure 4 shows the front and back of this book, and the five different kinds of stamps found in this book.

WAR RATION BOOK FOUR (OPA Form R-145) was in size and structure a duplicate of Book No. 3. The outer cover was pale tan, light-weight, card stock with printing in black. The front cover bore a figure "4" within a frame at the upper left and the OPA seal at the upper right; neither image had been used before. A serial



Figure 5. War Ration Book Four, shown here are the front and back covers (reduced size) and a full and partial panes (actual size) of the six different stamps in this book.

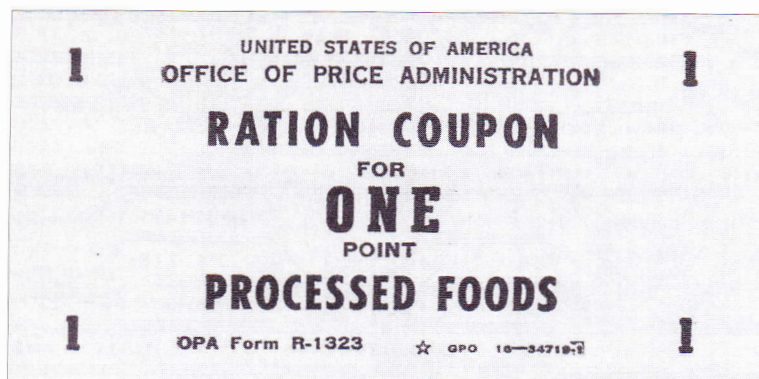


Figure 6. Ration coupons for several products were issued so that merchants could make ration point change.

number in red, the abbreviated identification of the person to whom the book was issued and a signed certificate completed the front cover. The back cover included a new reminder to "salvage the Tin Cans and Waste Fats." The book contained eight one-sided pages of stamps printed on gray safety paper and perforated around each stamp. Each page consisted of forty-eight stamps, each approximately $1\frac{1}{16} \times \frac{7}{16}$ inches in size. There were two pages in each color—blue, red, green and black. The blue stamps pictured a stylized grain head. Each bore a letter of the alphabet ("I" and "O" omitted) and a point value of 8, 5, 2 or 1. The red stamps pictured a horn of plenty in addition to the letters and point values. The green stamps pictured a hand holding aloft a lighted torch and the same sequence of letters and point values. Seventy-two of the black stamps (no picture) bore the title "SPARE" plus a number. Twelve stamps were titled "COFFEE" and the final twelve were appropriated for "SUGAR." Most of the stamps in this book were never validated. Figure 5 shows both covers of this book and partial panes of unused stamps.

War Ration Book Five (OPA Form R-16) was prepared (150 million copies were ordered) but never issued, although the proposed issuance date of January 1, 1946, was announced. A photocopy of the prototype

shows a single page to be folded into the customary form. The front cover bore a simplified certificate giving the name and address of the person to whom it was issued and a signature element to be completed by him or her. In the upper left corner was the familiar Great Seal image (the first time this had appeared on any ration book) and to the right was the numeral "5" shown in white against a black background. On the back cover, the "Responsibilities and Rights of Every Citizen" were listed in five numbered statements. The four interior pages consisted of orange, green, blue and brown stamps; forty-eight of each color and each stamp numbered. The orange stamps pictured a shield of stars and stripes but were untitled. The green stamps were of three types: half bore a picture of the Liberty Bell but were untitled, one-fourth bore no picture but were titled "SUGAR," and the final fourth bore no picture but included the title "SHOE." The blue stamps pictured a head-on silhouette of an airplane but included no title. The brown stamps also were untitled but bore a bust of an American Indian complete with a two-feathered headdress.

The book or booklet format was also used with other forms of ration currency besides ration stamps. Coupons of several sorts, for example, were distributed both as sheets and in books. In much of their literature, the OPA used the terms stamps and coupons interchangeably. Both were issued designated for general and specified usage. Published comments noted that both were used "where all or substantial numbers of people received rations and...the commodity was purchased in small units." Coupons commonly did not specify point values and generally were larger than stamps, but many different coupons were issued. Figure 6 shows a "one-point Processed Foods coupons" from a sheet of ten.

Certificates were a form of ration currency unlike any familiar revenue document. In traditional usages, these were documents to which the tax stamps were affixed and the nature of the particular certificate determined

Figure 7. A Stove Purchase Certificate which allowed the purchase of a heating or cooking stove.

the denomination of the tax stamp required. Ration certificates were the currency, themselves, and required only an authorizing signature and (sometimes) a quantity specification. Figure 7 shows a "STOVE Purchase Certificate."

Ration checks were similar to ration certificates in being an end in themselves and needing only the addition of a quantity and the signature of some authority. Such checks, however, were issued by banks like familiar checks but against OPA accounts keeping track of rationed commodities. They bore no monetary value. Figure 8 shows a ration check issued by a Cleveland, Ohio, bank.

Ration cards were used only in the gasoline ration program. Their characteristics and use will be explained in the discussion of that program.



Figure 9. A red ration token issued by the OPA in 1944.

Ration tokens have no analogue in traditional philately. Introduced in February 1944, they were used to make change in programs that operated on a point value system. They came in two colors—red and blue—and were made of vulcanized fiber. Uniform in size (0.642 inches) and design, they differed in the letter combinations that appear on

either side of the numeral "1" in the center of the design. Figure 9 shows a red token. Tokens were valid from their introduction and had no expiration dates. Their use ended when the programs in which they were used were discontinued.

Rationing is associated only with gasoline in the minds of many Americans, but it was neither the first nor the only "essential goods" to be rationed. Thirteen programs are recognized. Each was created by an OPA Ration Order that had the force of law. These orders came only after the "Supply Agencies" (the War Production Board and the War Food Administration) determined which commodities were to be rationed, where and when the rationing was to begin and end, how the supply of each rationed commodity was to be divided between the military and civilian consumers, and notified OPA of their decision. Once in operation, the programs functioned through District Offices and Local Ration Boards.

Eight Ration Programs were introduced during 1942. These controlled the distribution of the following essential commodities.

January	Automobile & truck tires
February	Automobiles
March	Typewriters
May	Sugar; gasoline on the East Coast
July	Bicycles

Figure 8. An OPA check for ration points.

October Rubber Footware; Fuel Oil in 30 states
 November Coffee
 December Stoves; Gasoline in remaining states
 Five more Ration Programs were introduced in 1943 to control these commodities.

February	Fuel Oil in Pacific NW; Shoes
March	Meat, Lard, Shortening & Oils; Butter; Cheese; Margarine; Processed Foods; Dried Fruits
June	Canned Milk
September	Firewood & Coal in Pacific NW
November	Jams, Jellies, Fruit Butters

This country considered rationing items of clothing (in addition to shoes) as was done in England but decided against it because cloth was never in short supply. Recycling was encouraged in connection with several of the ration programs. Rubber, metal, paper, silk and nylon were collected. Housewives were instructed to wash and flatten tin cans. Kitchen fats could be exchanged for red ration points at butcher shops. OPA also was given the power to control prices because by December 1941 food prices had risen more than 60 percent.

TIRE RATIONING. Some 90 percent of the world's natural rubber is produced on plantations located in Southeast Asia. In 1941, Japan captured Malaya, Indo-China and Indonesia and withheld crude rubber from the world markets until the war ended. In 1940, the United States consumed approximately 60 percent of the total rubber supply to manufacture tires for automobiles and trucks, farm machinery, airplanes and bicycles, industrial products (belting, hose and packing materials), footwear and sporting goods. When Japan cut off our access to natural rubber, this country had a stockpile of about one million tons and consumed about 600,000 tons per year. No general purpose synthetic rubber program then existed, but several were under investigation.

Tire rationing went into effect on December 30, 1941, in response to OPA's Tire Ration Order 1A. It included all kinds and sizes of vehicular tires and tubes and operated as a "certificate" program based upon quotas. A Local Board could release only as many tires each month as the quota assigned them by their District Office permitted. A certificate was issued (or denied)

(Name)
(Signature and Title)
(Address of Lessor)
(Name of Lessor)

SECTION 33A of the United States Criminal Code
(U. S. C. 18, 88) makes it a criminal offense to make
a false statement or representation to any Federal
agent or agency of the United States or to any
agent or agency of any Department or Agency
of the United States.

Form OPA R-403
(Revised 12-28-42)

UNITED STATES OF AMERICA
OFFICE OF PRICE ADMINISTRATION

Form Approved
Budget Bureau No. 65-1225-43

TYPEWRITER RENTAL CERTIFICATE

SERIAL NO. 507737

This is to certify that at any time within 30 days from the date hereof

Name _____ Address _____
City _____ County _____ State _____

May rent _____ Class B typewriters for _____ Months
(Number) (Rental Period)

pursuant to Ration Order No. 4A (Typewriters) and at prices not to exceed the maximum rental rates established by
Maximum Price Regulation 162 of the Office of Price Administration.

Local Board No. _____ By _____ (Signature of Issuing Officer)
City _____ (Title)
County _____ (Title)
State _____ (Name)

This copy to be retained by lessor. (OVER)

Figure 10. An "Application for Certificate to Rent Class B Typewriters" is at the right and the "Typewriter Rental Certificate" that would be issued by the local board is above.

Form OPA R-401
(Revised 12-28-42)

UNITED STATES OF AMERICA
OFFICE OF PRICE ADMINISTRATION

Form Approved
Budget Bureau No. 65-1225-43

APPLICATION FOR CERTIFICATE TO RENT CLASS B TYPEWRITERS

In general, Class B typewriters are those portable typewriters manufactured between January 1, 1938 and December 31, 1938, inclusive, as defined in Ration Order No. 4A.

Class B typewriters may be rented only by those who are actually engaged in work essential to the prosecution of the war. It is important that every typewriter regardless of age or condition be put to maximum use to conserve the limited number now available.

Instructions

This application should be presented to the War Price and Rationing Board of the OPA serving the area where the typewriter(s) will be used.

Only one copy of this form needs to be filed. It may be mailed in.

Make sure that you locate available typewriter(s) before filling out this application. A separate certificate will be needed for each typewriter.

Class B typewriters may be rented only for the shortest period for which they will be needed, not to exceed 6 months. A new certificate will be required for a renewal beyond that period.

I hereby apply for a certificate to rent _____ (State number)

Class B typewriter(s) for a period of _____ (State number) months.

1. In what activity essential to the prosecution of the war will this (these) typewriter(s) be used?

2. Will the typewriter(s) be used in this activity for the full period applied for? Yes ☐ No ☐

3. If this application is granted, how many typewriters will you have altogether at this location (including any that could be made available from other places)?

4. How many of these will be in use less than 24 hours per week, on the average? (A careful estimate is sufficient.)

5. Explain why any such typewriters are not reasonably available for the purpose stated in this application.

6. How many typewriters not in use can be made available by reasonable repair?

To be filled in by applicant (type or print)

(Name of firm for which application is made)
Address of firm _____ (City and state)
(State) _____ (County) _____ (City)
(Kind of business engaged in)
(Name of representative making this application)
(Address at which typewriter(s) will be used)

Not to be filled in by applicant

RECORD OF ACTION OF BOARD

Date _____ Board No. _____
County _____ State _____
Rejected ☐ Approved ☐ For _____ typewriter(s)
If application is allowed only in part or is rejected, state reasons.

(Signature of Board Member)
(Certificate number)

7. Have you located typewriters that you can rent if a certificate is issued? Yes ☐ No ☐

I certify that I am authorized to make this application and that all of the statements and answers made therein are true.

(Signature of applicant or representative)

Section 33 (A) of the United States Criminal Code (18 U. S. C. 88) makes it a criminal offense to make a false statement or representation to any Department or Agency of the United States or to any officer within the jurisdiction of any Department or Agency of the United States.

U. S. GOVERNMENT PRINTING OFFICE 16-50742-1

following careful comparison of each application to the eligibility standards for the type of purchase sought. Purchase could involve new or recapped tires, or recapping service. Quota adjustments commonly were made near the end of each month, and appeals could be made directly to the District Office.

AUTOMOBILE RATIONING. Automobile rationing of new cars went into effect on March 2, 1942, in response to OPA Ration Order 2-A. Ration Order 2-B later modified this to include all 1942 passenger cars, new and used. (The stockpile of new 1942 vehicles existing at the time would have lasted approximately two months at the peacetime sales rate.) The manufacture of passenger cars was discontinued in February 1942 and did not resume until after the end of WWII. Production of 1942 model vehicles totaled some 930,855 but many of these became staff cars for military officers and government officials and were never available to the general public.

The automobile rationing program was another certificate program that gave cars only to those engaged in highly essential activities. New 1942 vehicles were handled under a quota system but there were no limitations on the number of used 1942 cars that could be bought or sold. The Local Ration Boards received and examined each application (OPA Form R-213) to purchase a rationed automobile. Approved applications for new vehicles were forwarded to the District Office that issued a Purchase Certificate (OPA Form R-214) directly to the applicant. This multicopy form granted permission

"to purchase...within 15 days, in accordance with the revised price schedule..." One copy of the certificate, properly endorsed, was given to the seller, and another copy was sent to the OPA Inventory Unit, New York City, New York. The certificates for used vehicles were issued by the Local Boards, as were all denial notices.

To the extent that they associate any vehicle with WWII, most Americans remember the JEEP, 647,870 of which were produced during the war years. The source of the name remains unknown but is commonly believed to be the phonetic pronunciation of the acronym, "General Purpose" vehicle, the U.S. Army Quartermaster's designation of the new vehicle it sought in February 1940 to replace the obsolete equipment it was still using. Alarmed by the ease and speed with which the German panzers spread the war throughout western Europe, the Army sent invitations to submit bids to 135 American automobile manufacturers. Three companies responded with prototypical designs: American Bantam Car Company, Willys-Overland, and Ford. (Eventually, the Checker Cab Company built two or three vehicles based upon Bantam's design, and Chevrolet built two.) In July 1941 the Army adopted a standard design based upon the Willys prototype, and awarded contracts that paid \$739 per vehicle.

TYPEWRITER RATIONING. Typewriters were the principal business machines of the times. Manufactured at an annual rate of about 800,000 machines, they were made by several companies. Shortages in both production and manpower prompted the rationing. Some

companies, including Remington, were now producing other things, decreasing the supply at the very time demand was increasing. Additionally, the skilled machinists needed to produce typewriters were in short supply as were the necessary metals and rubber (typewriter platens are made of rubber.) Most importantly, the military required greatly increased numbers of machines to train their clerk-typists and maintain the rapidly increasing quantity of personnel records.

Typewriter rationing went into effect in March,

1942, following the issuance of OPA Ration Order 4A. Among other types of ration currency utilized in this program were "Typewriter Rental Certificates" (Figure 10) that called attention to the price control of rental fees that had been established.

SUGAR RATIONING. The word "sugar" is an umbrella term that covers any member of a class of crystalline carbohydrates which are water-soluble and taste sweet. Popular usage, however, generally restricts the term to

OPA Form No. R-315
(Revised 12-15-42)

UNITED STATES OF AMERICA
OFFICE OF PRICE ADMINISTRATION

**SPECIAL APPLICATION
RATIONED FOOD COMMODITIES**

Form approved.

1. Name of applicant: Mrs. Ray
(Consumer) business

2. Address: Box 42
(Number)
Rockford
(City)

If this application covers establish list the name and address of each on

3. (a) This application is for Sugar
(Enter specific food item, such as canned peas, sugar, coffee, etc.)

(b) Action applied for Canning, jelly

4. Check type of applicant:
☒ Consumer. ☐ Institutional user.
☐ Retailer. ☐ Industrial user.
☐ Wholesaler. ☐ Other.

5. Amount of item (3 (a) above) applied for in points, pounds, or other ration units 25 lbs
(If application is not for a rationed food item, write "none.")

6. Amount of item or commodity group on hand 2 lbs
(If item is rationed individually such as coffee or sugar, show the amount of that item on hand plus the value of stamps, certificates, and credits exchangeable for that item.)
(If item is one of a rationed group such as processed food, show the amount of that group on hand plus the point value of that whole group on hand plus the point value of stamps, certificates, and credits exchangeable for that group. Inventory statement is not required for this item.)

7. Explain fully why you need this food item, or why you request the action in

I like to can fruits in sugar and use mostly home can

(Over.—This application must be signed by applicant)

NOT TO BE FILLED IN BY APPLICANT

Local Board No. _____ City _____
County _____ State _____

Other office _____
Application is: ☐ Denied. Date _____
☐ Granted. Amount _____
Other relief _____

Decision made by: ☐ Local Board.
☐ State or District Office.
☐ Regional Office.
☐ Washington Nat

This decision made under section _____ of the _____
(Note.—Decision may be made only by War Relocation Authority, State or District Office, or Regional Office to grant or deny relief in cases of this kind.)
(Signature of board member or

Certificates or other authorizations issued: _____
Serial No. _____ Amount in points, pounds, or other units _____

UNITED STATES OF AMERICA
OFFICE OF PRICE ADMINISTRATION

**RATION COUPON
FOR
FIVE POUNDS
SUGAR**

OPA Form R-325 (Rev. 2-44) 16-24718-2 ☆ 10P01

NAME DANIEL B. EDMAN
ADDRESS 300 E MAPLE
(Number) (Street, R. F. D., or Gen. Delivery)
CITY, POSTAL ZONE, STATE COLUMBUS, KANS.

(Do not detach)

UNITED STATES OF AMERICA
OFFICE OF PRICE ADMINISTRATION

SUGAR PURCHASE CERTIFICATE

Serial No. C 43959237

THIS IS TO CERTIFY THAT:

Name: _____ Address: _____
City: _____ County: _____ State: _____
is authorized to accept delivery of _____ pounds of sugar pursuant to Rationing Order No. 3 (Sugar Rationing Regulations) of, and at a price not to exceed the maximum price established by, the Office of Price Administration.

Local Rationing Board No. _____ Date _____
By _____ Signature of issuing officer _____
County _____ State _____ Title _____

To be Retained by Original Holder

Figure 11. Some of the various forms and certificates used in conjunction with sugar rationing. Some extra sugar would be available for seasonal use such as canning fruits.

UNITED STATES OFFICE OF PRICE ADMINISTRATION
MILEAGE RATION-IDENTIFICATION FOLDER

CLARENCE SCHOEN
#2 Watertown, Wisconsin

Any Person Finding Lost Coupons Should Mail or Return them at Once to the Nearest War Price and Rationing Board

COUPONS MUST BE KEPT WITH THIS FOLDER AT ALL TIMES

16-4057-9

ENDORSE YOUR COUPONS

Notice to Holders of B, C, D, or T Coupons
Immediately upon receipt, write or stamp on the face of each coupon—

Your Vehicle License Number
and State of Registration
If coupons are for feet of vehicles, write fleet identification and main office address. If no license number or fleet designation, write your name and address.

Notice to All Holders of E and R Rations
It is illegal to receive gasoline in exchange for these coupons—
UNLESS
your name and address is plainly written on the face of each coupon, or on each strip or block of coupons surrendered to your dealer.

Endorsements Protect You and Help
Click the Black Markers

IMPORTANT INSTRUCTIONS

- This ration can be used only for the purpose for which it was issued.
- Within 5 days after discontinuance of the use for which this ration was issued, this folder and all unused coupons must be returned to your War Price and Rationing Board.
- You must surrender this folder and all unused coupons to your War Price and Rationing Board before selling your vehicle. The purchaser will not be issued a gasoline ration unless he presents the receipt which you receive at the time of surrender.
- All unused coupons must be returned to your War Price and Rationing Board within 5 days after the expiration date shown on the coupon folder.

VIOLATORS OF the Gasoline Rationing Regulations are subject to revocation of rations and criminal prosecution under the laws of the United States.

ESSENTIAL SERVICES

- ☐ Official Gov't or Red Cross business.
- ☐ School official traveling school to school.
- ☐ Transportation 4 or more to school.
- ☐ Transportation of United States mail.
- ☐ Wholesale newspaper delivery.
- ☐ Carrying newspaper photographic equipment.
- ☐ Physician, surgeon, veterinarian.
- ☐ Public Health nurse or internist.
- ☐ Embalmer.
- ☐ Minister, priest, or rabbi.
- ☐ Transportation of farm workers, maintenance workers, or farm materials.
- ☐ Essential hospital, utility, or war worker.
- ☐ Labor consultation, recruiting, training workers.
- ☐ Construction, repair, maintenance services or production specialist.
- ☐ Members of Armed force to duty.
- ☐ Telegram delivery.
- ☐ Essential scrap agent.

A BASIC MILEAGE RATION

1. Coupons can be used only in connection with the vehicle described on the front cover. Detached coupons are VOID.

2. If you stop using your car, this book and all unused coupons must be surrendered to your board within 5 days.

3. If you sell your car, this book and all unused coupons must be surrendered at the time of such surrender.

4. If you have a spare car, you may be permitted the receipt which you receive.

5. If you have a spare car, you may be permitted the receipt which you receive.

6. If you have a spare car, you may be permitted the receipt which you receive.

7. If you have a spare car, you may be permitted the receipt which you receive.

8. If you have a spare car, you may be permitted the receipt which you receive.

9. If you have a spare car, you may be permitted the receipt which you receive.

10. If you have a spare car, you may be permitted the receipt which you receive.

11. If you have a spare car, you may be permitted the receipt which you receive.

12. If you have a spare car, you may be permitted the receipt which you receive.

13. If you have a spare car, you may be permitted the receipt which you receive.

14. If you have a spare car, you may be permitted the receipt which you receive.

15. If you have a spare car, you may be permitted the receipt which you receive.

16. If you have a spare car, you may be permitted the receipt which you receive.

17. If you have a spare car, you may be permitted the receipt which you receive.

18. If you have a spare car, you may be permitted the receipt which you receive.

19. If you have a spare car, you may be permitted the receipt which you receive.

20. If you have a spare car, you may be permitted the receipt which you receive.

21. If you have a spare car, you may be permitted the receipt which you receive.

22. If you have a spare car, you may be permitted the receipt which you receive.

23. If you have a spare car, you may be permitted the receipt which you receive.

24. If you have a spare car, you may be permitted the receipt which you receive.

25. If you have a spare car, you may be permitted the receipt which you receive.

26. If you have a spare car, you may be permitted the receipt which you receive.

27. If you have a spare car, you may be permitted the receipt which you receive.

28. If you have a spare car, you may be permitted the receipt which you receive.

29. If you have a spare car, you may be permitted the receipt which you receive.

30. If you have a spare car, you may be permitted the receipt which you receive.

31. If you have a spare car, you may be permitted the receipt which you receive.

32. If you have a spare car, you may be permitted the receipt which you receive.

33. If you have a spare car, you may be permitted the receipt which you receive.

34. If you have a spare car, you may be permitted the receipt which you receive.

35. If you have a spare car, you may be permitted the receipt which you receive.

36. If you have a spare car, you may be permitted the receipt which you receive.

37. If you have a spare car, you may be permitted the receipt which you receive.

38. If you have a spare car, you may be permitted the receipt which you receive.

39. If you have a spare car, you may be permitted the receipt which you receive.

40. If you have a spare car, you may be permitted the receipt which you receive.

41. If you have a spare car, you may be permitted the receipt which you receive.

42. If you have a spare car, you may be permitted the receipt which you receive.

43. If you have a spare car, you may be permitted the receipt which you receive.

44. If you have a spare car, you may be permitted the receipt which you receive.

45. If you have a spare car, you may be permitted the receipt which you receive.

46. If you have a spare car, you may be permitted the receipt which you receive.

47. If you have a spare car, you may be permitted the receipt which you receive.

48. If you have a spare car, you may be permitted the receipt which you receive.

49. If you have a spare car, you may be permitted the receipt which you receive.

50. If you have a spare car, you may be permitted the receipt which you receive.

51. If you have a spare car, you may be permitted the receipt which you receive.

52. If you have a spare car, you may be permitted the receipt which you receive.

53. If you have a spare car, you may be permitted the receipt which you receive.

54. If you have a spare car, you may be permitted the receipt which you receive.

55. If you have a spare car, you may be permitted the receipt which you receive.

56. If you have a spare car, you may be permitted the receipt which you receive.

57. If you have a spare car, you may be permitted the receipt which you receive.

58. If you have a spare car, you may be permitted the receipt which you receive.

59. If you have a spare car, you may be permitted the receipt which you receive.

60. If you have a spare car, you may be permitted the receipt which you receive.

61. If you have a spare car, you may be permitted the receipt which you receive.

62. If you have a spare car, you may be permitted the receipt which you receive.

63. If you have a spare car, you may be permitted the receipt which you receive.

64. If you have a spare car, you may be permitted the receipt which you receive.

65. If you have a spare car, you may be permitted the receipt which you receive.

66. If you have a spare car, you may be permitted the receipt which you receive.

67. If you have a spare car, you may be permitted the receipt which you receive.

68. If you have a spare car, you may be permitted the receipt which you receive.

69. If you have a spare car, you may be permitted the receipt which you receive.

70. If you have a spare car, you may be permitted the receipt which you receive.

71. If you have a spare car, you may be permitted the receipt which you receive.

72. If you have a spare car, you may be permitted the receipt which you receive.

73. If you have a spare car, you may be permitted the receipt which you receive.

74. If you have a spare car, you may be permitted the receipt which you receive.

75. If you have a spare car, you may be permitted the receipt which you receive.

76. If you have a spare car, you may be permitted the receipt which you receive.

77. If you have a spare car, you may be permitted the receipt which you receive.

78. If you have a spare car, you may be permitted the receipt which you receive.

79. If you have a spare car, you may be permitted the receipt which you receive.

80. If you have a spare car, you may be permitted the receipt which you receive.

81. If you have a spare car, you may be permitted the receipt which you receive.

82. If you have a spare car, you may be permitted the receipt which you receive.

83. If you have a spare car, you may be permitted the receipt which you receive.

84. If you have a spare car, you may be permitted the receipt which you receive.

85. If you have a spare car, you may be permitted the receipt which you receive.

86. If you have a spare car, you may be permitted the receipt which you receive.

87. If you have a spare car, you may be permitted the receipt which you receive.

88. If you have a spare car, you may be permitted the receipt which you receive.

89. If you have a spare car, you may be permitted the receipt which you receive.

90. If you have a spare car, you may be permitted the receipt which you receive.

91. If you have a spare car, you may be permitted the receipt which you receive.

92. If you have a spare car, you may be permitted the receipt which you receive.

93. If you have a spare car, you may be permitted the receipt which you receive.

94. If you have a spare car, you may be permitted the receipt which you receive.

95. If you have a spare car, you may be permitted the receipt which you receive.

96. If you have a spare car, you may be permitted the receipt which you receive.

97. If you have a spare car, you may be permitted the receipt which you receive.

98. If you have a spare car, you may be permitted the receipt which you receive.

99. If you have a spare car, you may be permitted the receipt which you receive.

100. If you have a spare car, you may be permitted the receipt which you receive.

mean the disaccharide, “sucrose,” recovered from sugar cane or sugar beets and used as a high-energy foodstuff. This country consumes approximately nine million tons of refined sugar per year. About half of this is sold for household use and the baking industry, soft drink companies and candy makers use the rest. The average American eats his own weight in sugar in about eighteen months. Not surprisingly, it became a matter of great concern when the outbreak of World War II interfered with our supply.

On May 5, 1942, sugar rationing began in accordance with OPA Ration Order 3. With the possible exception of gasoline, the rationing of sugar involved more paperwork in a greater variety of forms than any other commodity. Both unappropriated and appropriated stamps and coupons were used. Certificates and checks were required for emergency and medically-necessitated allowances. Several of the general Ration Books contained stamps that were validated for sugar in different amounts, and there were special Sugar Ration Books that were used only with that commodity. Figure 11 shows several kinds of Sugar Ration currency. The rationing of sugar in the United States finally ended in June 1947 long after other programs had been discontinued.

GASOLINE RATIONING. The gasoline rationing program was one of the more complicated programs because it had to accommodate such a great variety of consumers and situations. Along the eastern seaboard, automobile gasoline rationing began May 15, 1942, and nationwide gas rationing followed in September 1942. It did not end until August 15, 1945.

Gasoline was marketed in three grades: regular (75 octane), premium (80 octane), and aviation grade (100 octane). The maximum retail prices of all grades were set by Price Administrator Henderson. Regular gas sold for about eighteen cents a gallon on the East Coast. The military wanted the supply of aviation gas increased three-fold from the then-current rate of approximately 40,000 barrels per day. (Gasoline barrels contain forty-two gallons each.) Such an increase would require that new refineries be built and that changes in the effluent mixture produced by existing refining facilities be made. Both changes would take time we did not have.

OPA Ration Order 5 created the gasoline program. Its provisions were altered subsequently as supplies

Figure 12. Various classes of gasoline rations stamps and a class C windshield sticker (all 65% actual size). The Class A stamps were issued in a sheet with an identification card and the stamps attached. The Class B, R and T stamps shown here were produced in large coils of 5,000 stamps, five stamps wide. When issued by the local ration board they were stapled to an identification folder. The A and B stamps shown here were issued for an automobile, the T for a pickup truck and the R for a farm tractor. The C windshield sticker lists the various users authorized to have this class of ration.

changed and problems became more evident. But the program retained these basic features: (1) It depended upon “Gasoline Ration Cards” of several kinds. These cards had to be applied for at the Local Ration Boards; (2) The vehicle’s normal use determined the type of card that was issued: Class A, B, C, D, E, R, S or T. These same class designations were used to identify the stamps and coupons that were exchanged when any gasoline was delivered; (3) Each card bore a registration number that identified the vehicle for which that card had been issued, and the validating signature of the owner; (4) The cards authorized “the transfer and acquisition” of some number of “units of gasoline” within the time period validated for that class of card. The size of each unit, in gallons, could be changed by OPA as supplies dictated. (Automobiles were assumed to get fifteen miles per gallon at the thirty-five miles per hour speed limit. Repeated violation of this nationally-set limit could be the cause for revocation of a Gasoline Ration Card.) Figure 12 shows a Class C windshield sticker and several gas ration stamps of various classes.

BICYCLE RATIONING. Industrial historians may argue about the time and place of the invention of the bicycle but they agree that this human-powered vehicle has evolved into mankind’s primary means of transportation with about 1.6 billion in use today. In this country, the manufacture of bicycles began in 1878 when Albert A. Pope (1843–1909) commenced operation of the Pope Manufacturing Company in Hartford, Connecticut. In the 1930s, the average production was about one million bicycles per year. Wartime regulations cut that production to 750,000 in 1942 and they soon became difficult to obtain.

Bicycles were added to the list of rationed goods in July 1942 prompted chiefly by material shortages. Recall that the ordinary bicycle was built largely of steel components: frame and handlebars of drawn tubing, front wheel fork and pedal crank of cast and machined metal, ground wheel bearings, chain drive of machined and hand-assembled links and wheel spokes of steel wire. The tires and tubes were rubber and the seat commonly was made of leather. The very features that made the machine light-weight and durable, were needed in building other war materials.

RUBBER FOOTWEAR RATIONING. European explorers discovered in the seventeenth century that natives in the Amazon River valley knew that a fabric coated with rubber was rendered waterproof. In 1825, gum boots of native make were being imported into the United States but attempts to commercialize the process in this country failed until vulcanization was discovered in the 1840s. The manufacture of waterproofed clothing and rubber footwear exploded thereafter.

On September 29, 1942, OPA Ration Order 6 became effective. The resulting program rationed “Men’s

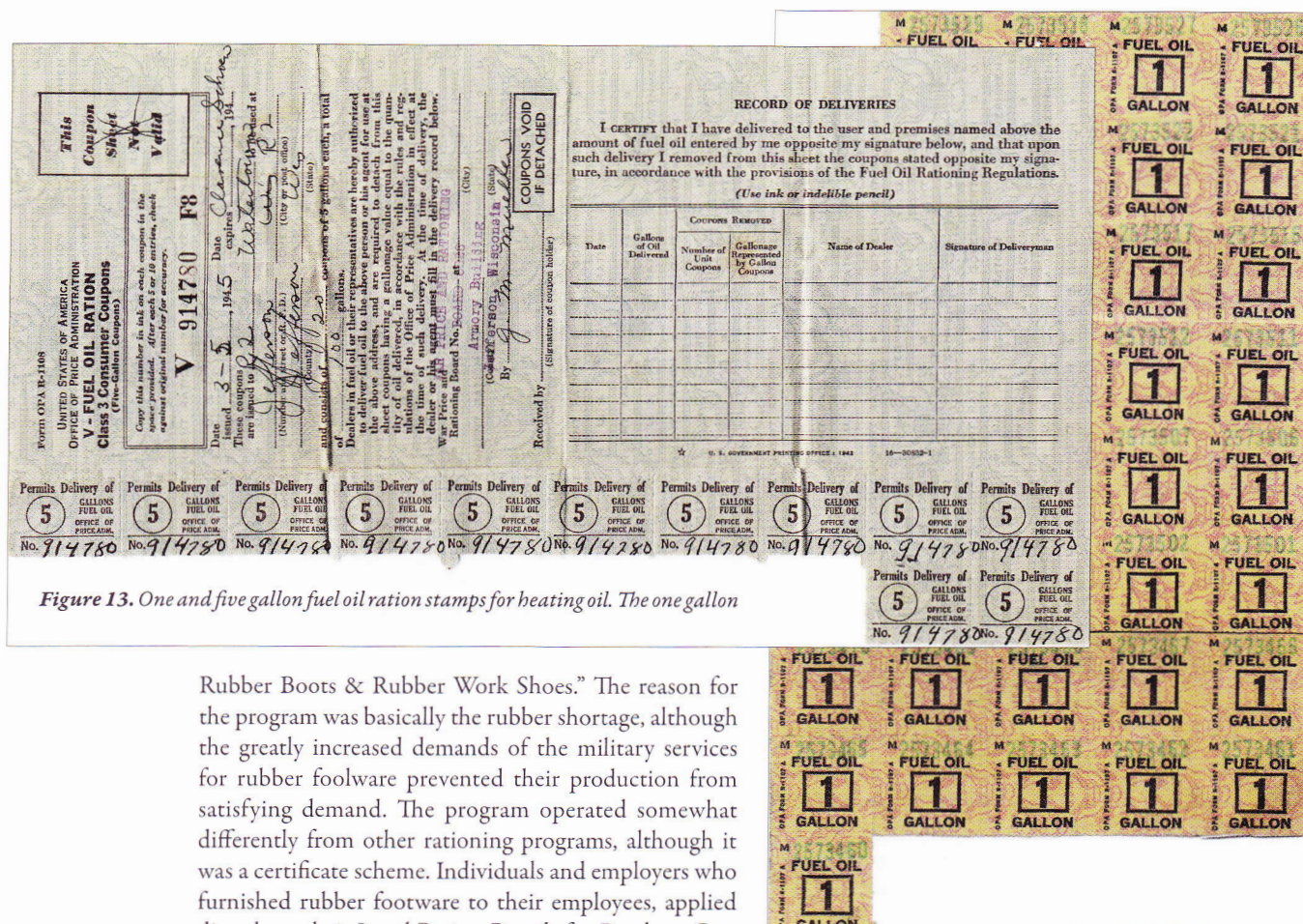


Figure 13. One and five gallon fuel oil ration stamps for heating oil. The one gallon

Rubber Boots & Rubber Work Shoes." The reason for the program was basically the rubber shortage, although the greatly increased demands of the military services for rubber footwear prevented their production from satisfying demand. The program operated somewhat differently from other rationing programs, although it was a certificate scheme. Individuals and employers who furnished rubber footwear to their employees, applied directly to their Local Ration Boards for Purchase Certificates. There were no quotas but there were established eligibility standards. The Local Boards determined whether to approve each application or not. Approval resulted in the issuance of the desired certificate to the applicant who presented it to a dealer, paid the established price, and left with his pair of boots or shoes. The dealer forwarded a copy to his supplier who delivered it to the manufacturer who filed it with the OPA Inventory & Control Branch.

FUEL OIL RATIONING. In World War II, the term, "fuel oil," did not have the meaning it has today. The term, "heating oil or furnace oil" is more accurate. Crude oil has long been divided into saleable portions by fractionation (or separation by boiling ranges) during refinery operation. Typically the refinery fractions are classed as: light, intermediate, or heavy distillates, and residues. Fuel oils can come from any of these fractions if what you want is "an oil usable for fuel" (the dictionary definition) since all petroleum components will burn. Fuel oil was first used in this country as a building-heating fuel on the Pacific Coast following WWI. By the 1930s, it had made significant inroads on coal in the heating of houses. It was a liquid and therefore easier to monitor and control. It could be stored in a tank, left no ash to be removed and disposed of, and was readily adopted to

warm air or hot water heating systems.

The fuel oil rationing system began in October 1942 in thirty states generally located along the Eastern Seaboard and across the upper Midwest. Parts of Washington and Oregon were added in February 1943. The geographical area included in the program was divided into four thermal zones (A, B, C and D), A being the coldest. These zones were then subdivided from east to west into sub-zones (1, 2 and 3) and lengthy tables showing the historic average usage of fuel oil in each sub-zone were prepared. Data were presented on each home in increments of 100 square feet of floor space. The total amount of fuel oil allotted to each home was two-thirds of what had been used the year before rationing began, but not to exceed the quantity listed in the tabulation of historic usage. A small increase was allowed if the household included children under the age of six. The heating year ran from June 1 of the current year to August 31 of the following year. (The fuel oil rationing program was responsible for the largest block of stamps I have ever heard of: one block of one-gallon stamps containing 5,000 stamps—5 wide by 1,000 long, printed in rolls with each stamp bearing a serial number. Figure 13 shows examples of fuel oil stamps.

COFFEE RATIONING. Coffee is generally thought to have been discovered in Africa where it grows wild. The name is said to be derived from the Arabic word qah-wah, although it has also been connected with the name Kaffa, a town in southeastern Ethiopia reputed to have been its birthplace. It appeared in Europe at the beginning of the seventeenth century where it was first used as a medicinal potion. English settlers introduced it in this country. By the twentieth century, coffee was produced in all tropical countries and commercial production was centered largely in South and Central America. Brazil became the principal supplier. The United States became the world's largest user and, by the 1930s, we imported half of the total supply. With the start of WWII and the loss of European markets, the U.S. share grew to approximately 70 percent. On a per capita basis, this averaged about thirteen pounds per year which put us below only the Scandinavian countries in coffee consumption.

Effective November 28, 1942, consumers in this country could buy coffee only by surrendering the designated ration stamps from Ration Book One and paying the officially established price. The original ration was one pound in five weeks for each person over age fifteen, but this was later reduced to one pound every six weeks. Coffee drinkers learned to stretch their ration by mixing it with chicory which was not rationed. Still later, the ration was gradually changed to permit a pound every three weeks. Coffee rationing was eliminated at midnight on July 28, 1943.

STOVE RATIONING. On December 19, 1942, a commodity not usually remembered as a rationed item became the tenth one controlled when OPA Ration Order 9A became effective. This order provided for the rationing of four types of stoves: oil and gas heating stoves, oil and gas cooking stoves, and conversion oil burners for stoves. At one time, coal and wood heating stoves also were rationed, but these were later removed from the list. This program became necessary because of material and manpower shortages. Iron and steel for casting and sheetmetal production were needed elsewhere to meet the increasing demand for war materials. Factories that earlier produced stoves were now making other things. Experienced metal workers now made more money working in defense industries.

The stove program was another certificate program based upon eligibility requirements involving need, space and fuel tests. It utilized a quota system that drew upon stove production schedules and recognized only registered dealers having a sales history in the business. Each approved dealer and distributor was given an allowable inventory by his Local Ration Board, based upon that history. The Local Board also handled all applications, determined eligibility and issued a "Stove Purchase Certificate" (Figure 14) to consumers whose applications were approved. The certificate (OPA Form

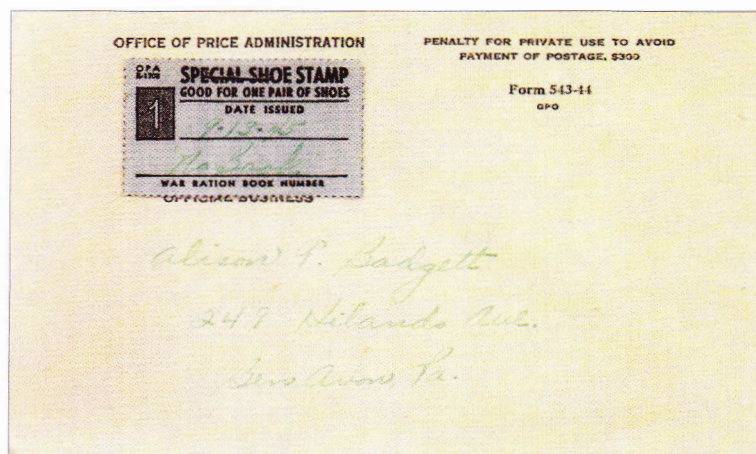


Figure 14. A Special Shoe Stamp good for one pair of shoes attached to an OPA post card.

R-901) underwent several revisions, the last dated 5-45. In addition to specifying the type and purpose of the application, this certificate warned the applicant that "The (Ration) Board may require an inspection by a stove expert of any equipment to determine if it cannot be repaired."

SHOE RATIONING. Mankind learned to make footwear—shoes—before he learned to write. As civilizations matured, shoemaking skills were developed by individual craftsmen but it was not until the late nineteenth century that mass production in factories evolved. The first shoe factory in this country is attributed to a Welshman, John Dagyr, who opened his shop in Lynn, Massachusetts, in 1760. The nineteenth century saw the introduction of left and right lasts, a rolling machine for leather and heavy-duty sewing machines. The industry became the principal consumer of leathers of all sorts. Plastics and other synthetic materials came later.

The shoe industry has a problem that is unique among highly mechanized industries. It must produce shoes in a great variety of sizes. The modern shoe factory makes approximately 150 different sizes of each general style to provide the various length-width combinations. Additionally, the degree of specialization will vary; i.e., dress shoes or work shoes, in men's or women's styles.

All shoes made wholly or in part of leather were rationed effective February 7, 1943. The reasons for this control were three-fold: shortage of leather, shortage of skilled manpower and increased demand by the military services. The basic clothing allowance in the services was two pairs of shoes. The shoe rationing program was a uniform coupon program. Stamps 17 and 18 in Ration Book One were validated in 1943 for one pair per stamp. Airplane stamps 1, 2, 3 and 4 from Ration Book Three were approved at various times in 1943, 1944 and 1945 for one pair per stamp. The nominal ration provided three pairs of shoes per non-military person

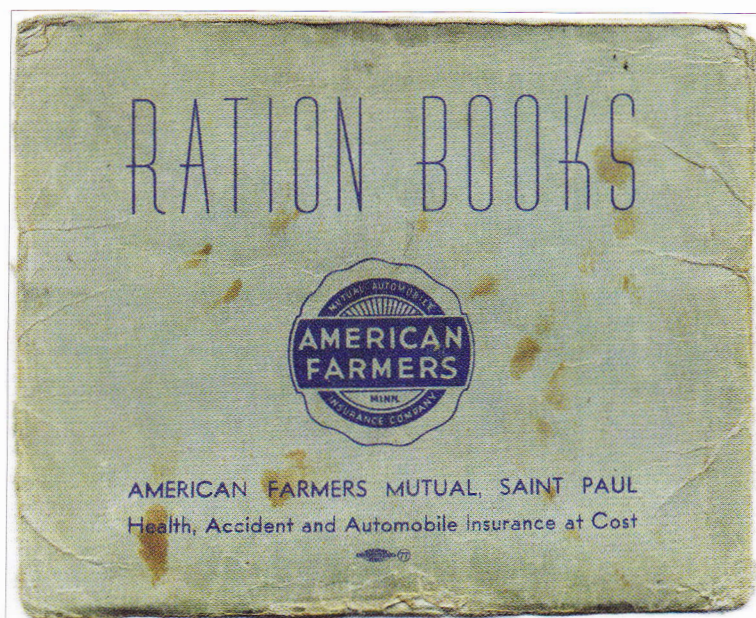


Figure 15. Ration book holders were distributed by various business as a form of advertising. They were big enough to hold the War Ration Books.

per year. The various stamps had no termination dates and could be transferred from one family member to another. Local Boards could issue "Special Shoe Stamps" to provide extra rations if the applications for them satisfied eligibility requirements. Figure 14 shows one of the Special Shoe Stamps approved in 1945. Armed services quartermasters handled all requests made by service men and women.

PROCESSED FOODS, MEATS AND FATS, AND CANNED MILK RATIONING On January 16, 1943, the War Food Administration issued Directive 1 that authorized the OPA to ration processed foods. These included canned and bottled juices, all vegetables and fruits that had received any preparative treatment other than harvesting. The principal unrationed foods were eggs, fish and shellfish not in sealed containers, bread and cereals, grain products such as spaghetti, macaroni and noodles, milk, poultry and game. That program began March 3, 1943, and ended August 18, 1945. Two months later, the War Food Administration's Ration Order 16, issued on March 20, 1943, governed the rationing of meats and fats. These included canned fish, cheeses, butter, margarine and other fats and oils. This program became effective March 29, 1943, and ended November 23, 1945. On June 2, 1943, canned milk was added to the list.

The reason for these programs was the classic reason for rationing—demand exceeded supply. The primary mechanism for distributing these stamps was War Ration Book Two, but additional red and blue stamps, plus green stamps to be used as replacements for the blue stamps in Ration Book 3, were included in War Ration Book Four. Typically, stamps equivalent to forty-eight

points (i.e., blue stamps D, E and F) would be valid for one month per person and another set of blue stamps (i.e., G, H and J) would be valid for another month. There was an overlap period during which both sets of stamps were valid, however, and a careful housewife could plan her shopping to take advantage of this. Green stamps A, B and C were validated November 1, 1943. Green stamps K, L and M, were the last to be validated on February 1, 1944. Green stamp N-8 was validated November 1, 1945, to be used as a red stamp for fresh meat only.

These programs used a point rationing system applicable to food sellers at all levels. Retail grocers were required to register with Local Boards that handled all consumer petitions for additional rations. These could be approved for health reasons, to correct shortages due to transportation difficulties, and to feed service men on furlough. The system also utilized ration checks (Figure 7) and coupons, and sellers were required to maintain accounts with local banks.

Without a crash course in modern food processing, a World War II housewife would find a contemporary market confusing and unlike the grocery store she patronized. Aside from the much greater variety of foodstuffs now offered, the obvious difference would be in the form and state of preparedness of individual items. Then, as now, there were fresh fruits and vegetables whose only processing had been washing and sorting—which generally were not rationed. Frozen foods were not broadly available then, however, and ready-made meals that required only heating were unknown. In the 1940s, food processing meant essentially canning, pickling, drying or salting. Juices and some liquid foodstuffs were packaged in glass bottles.

RATION BOOK HOLDERS. Throughout the rationing period, OPA constantly emphasized the importance of the several ration books and attendant forms. "Don't lose this book, it's valuable" was included among the instructions that accompanied one book. Another warned consumers "Not to throw away (any book) until all stamps had been used. You may have to present it to receive the next one." "This book is your Government's assurance of your right to buy your fair share of certain goods made scarce by war. If you don't need it, DON'T BUY IT."

Housewives generally kept all the ration books and stamps issued to family members together in order to have as much latitude as possible available when they shopped. Not surprisingly, heavy-weight holders intended to keep all such paperwork in one place soon appeared, often distributed free by store owners to their regular customers. Some versions of these holders included small pockets for tokens. Figure 15 shows one such ration book holder.

Despite the success of OPS's rationing programs, by

The changing face of business

by Jesse I. Spector, ARA

The post-civil war beer brewery boom was near its peak in 1879 when an amazing 2,520 breweries were operating in the United States. Beginning in the 1880s, increased mechanization and railroad expansion gave rise to the era of "Beer Barons," and in their wake, small neighborhood breweries vanished. This trend would continue for a century. In 1879 New York, with 365 breweries, was the largest beer producing state; the George Ehret Brewery in New York produced 180,152 barrels, the largest volume in the United States and 1.5% of the country's beer. The total US production was 10,850,000 barrels. Today, the largest brewer, Anheuser-

Busch produces more than 40% of the beer brewed in the United States and alone produces more than eight times the total 1879 amount.

The Downer and Bemis Brewing Company, Chicago, was the eighteenth largest US brewer in 1879, with a production of 66,878 barrels. A series of six revenue checks from the Downer and Bemis Company graphically traces the physical growth of the brewery between 1871 and 1880.

Check number 5779 (RN-C1) in 1871 and 7926 (RN-E4) with railroad in the foreground, show a small two story office building on the left and an ice house adjacent to the three story main building on the right.



1946 people were tired of the war and rationing. And there were shortages. Whiskey had disappeared from liquor-store shelves as distillers switched to making industrial alcohol. Many wines were no longer available either because of import problems or labor shortages. Thirty percent of all cigarettes produced were allocated to the military services. The author recalls paying fifty cents per carton for tax-free cigarettes that were eagerly taken in exchange for Cadbury chocolates and Foster's beer by ANZAC troops.

Ration stamps are a fascinating bit of Americana that have all but disappeared from the collectibles market-

place. After all, it's been more than half-a-century since they were used. Additionally, individuals who remember their use are also disappearing at an alarming rate. Collectors are encouraged to acquire any of these materials they find and to publicize their discoveries.

Ration stamps are not listed in the usual philatelic reference works. The only systematic listing of these materials known to the author is the large, loose-leaf, compilation: *United States Rationing, World War II*, published in 1999 by The Society of Ration Token Collectors.

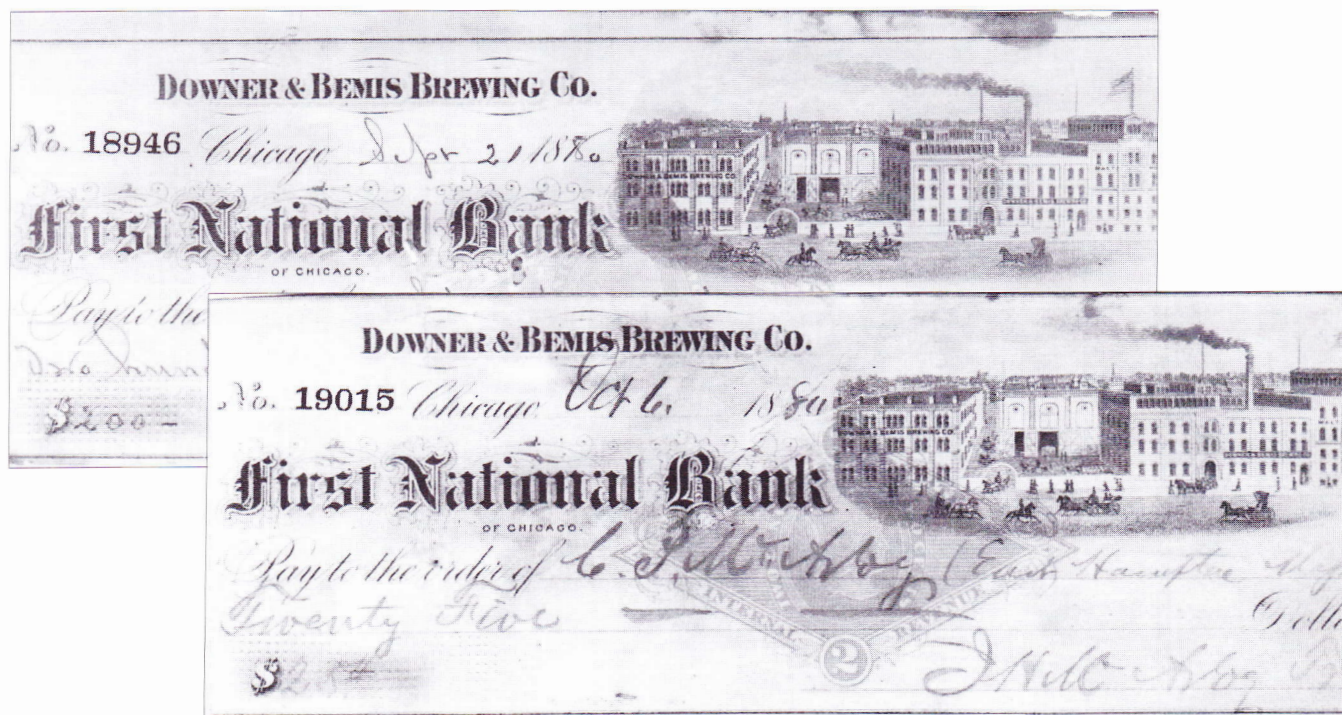


By 1873, check number 8194 (RN-D1) and check 13716 (RN-F1) show a substantial three story building having replaced the two story office building. The railroad scene has been removed from the foreground and the horse-drawn beer barrel wagons have been replaced by sophisticated carriages and an equestrian rider, commensurate with the desire to portray greater character to the overall scene. The large three story building on the right has an additional new fourth floor. The ice house

remains in the center.

By 1878 checks 18946 (RN-G1) and 19015 (RN-G1) show a more substantial central building which I believe replaced the original ice house rather than added on to the ice house, based on my review of the narrower street in the more contemporary scene between the central building and the three story building on the left.

What a wonderful philatelic depiction of historical change demonstrated in their own terms.



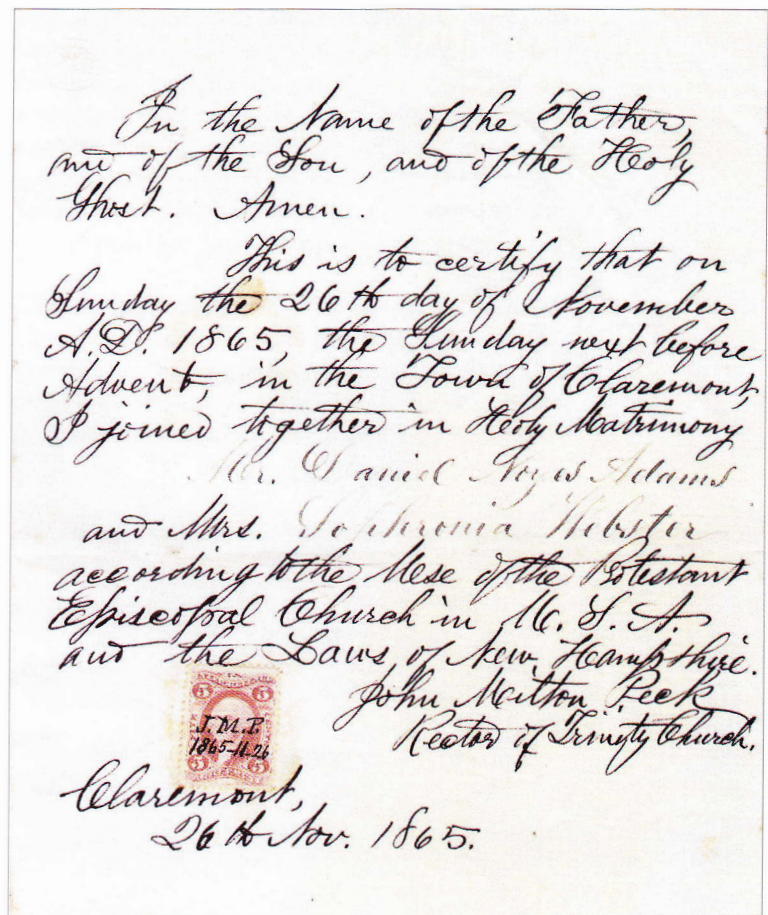
Civil War stamped marriage "agreement"

ARA member Richard Sheaff submitted the item illustrated here—a holographic marriage certificate, written November 26, 1865, in Claremont, New Hampshire. He states that: "I bought this at a paper show the other day—an 'Agreement' stamp on an 'agreement,' never saw a rev on a marriage certificate." At first thought, one might think that this is an example of matching usage, but it is not, and by 1865 matching usage had long since ceased to be a requirement.

According to the Seventh Edition of *Black's Law Dictionary* (1999. St. Paul, MN: West Group), an agreement is "A mutual understanding between two or more persons about their relative rights and duties regarding past or future performances." A certificate is defined as "A document in which a fact is formally attested." Thus the marriage vows would be an agreement and what is illustrated here is a certificated attested to by the minister who performed the marriage ceremony.

A quick check of Michael Mahler's book *United States Civil War Revenue Stamp Taxes* (1988, Pacific Palisades, CA: Castenholz and Sons) sheds a lot more light on this document. Mahler cites two instances pertaining to marriage certificates. First, a quote from a Treasury Ruling of 1865 which states: "Marriage certificates are subject to stamp-duty; marriage licenses are exempt." The second reference is from the *Internal Revenue Record and Customs Journal* of February 23, 1867, which states: "Marriage Certificates, when, and when not, Liable. A marriage certificate issue by the officiating clergyman or magistrate, to be returned to any officer of a state, county, city, town, or other municipal corporation to constitute part of a public record, requires no stamp; but if it is to be retained by the parties, a five cent stamp should be affixed."

A recent search of the Internet did not confirm that Trinity Church still exists in Claremont, but then it may have changed its name or merged with another congregation.

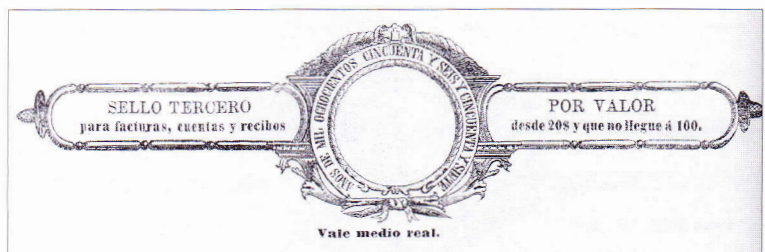


The Revenue Stamped Paper of Mexico 1821-1876 by Donald O. Scott and Frank A. Sternad. 351 + xvi pages, 8 1/2 x 11 inches, perfect bound, card cover, unpriced listings, illustrated. Published by the authors and available from Frank Sternad, Box 560, Fulton, CA 95439. Orders can also be placed via e-mail <fsternad@sonic.net> and payment made via PayPal. The standard version is \$50 postpaid within the United States. A deluxe version is available for \$85 with 100 pages of high resolution illustrations and several inside color pages.

Originally conceived as an updated catalog, this book had a gestation period of eighteen years and was born as a fully mature handbook. The finished work is based on a survey of these post-colonial stamped papers. The handbook is basically three parts: a historical and

explanatory section, a catalog and supplemental materials.

The first part discusses the origins of the renta papel sellado, which states issued them and when, how they were printed and embossed, and the paper and watermarks. The known watermarks are illustrated, mostly



Literature in review

actual size. This period of time was one of great changes in printing technology and in paper making. Printing evolved from hand powered wooden presses to powered presses; paper went from hand made to the modern fourdrinier machines producing continuous rolls of paper.

The second part begins with a discussion of the numbering system. Based on the two-year period for which each paper was valid, the catalog numbers include information relating to the design, the class (what the paper was valid for), revalidations and varieties. The numbers represent an entire system of categorizing the papers so that a user could easily understand what is represented by just the number. There are then two catalog listings; one for federal issues and one for state issues, each broken in two parts: a descriptive listing and illustrations of

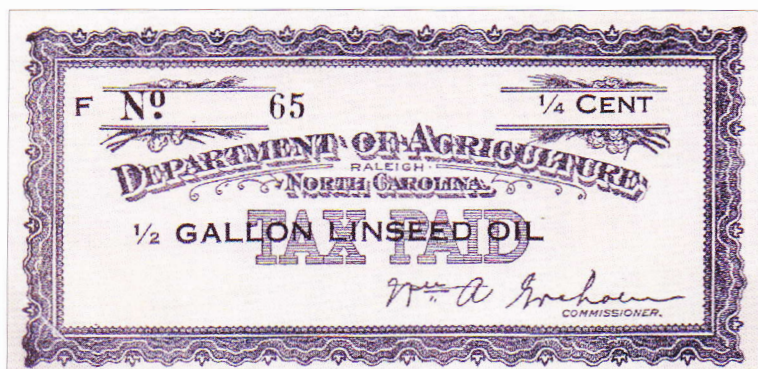
all of the designs.

The final part of the handbook leads with a discussion of how to evaluate prices for these papers based on a base price with add-ons for various additional features of the paper such as use in Alta California which adds \$900 to a base value of about \$30. This portion of the handbook concludes with a concordance of the authors' catalog numbers with Stevens, a Spanish-English vocabulary, a glossary and finally (but not to be regarded as unimportant) an index—it is surprising how often this vital part of an handbook is not included.

This book can bring order to the chaos of one's accumulation by bringing an understanding of what they are and organizing them in a logical manner.

Kenneth Trettin

The Revenue Stamps of North Carolina Including Tax Tags and Related items by Scott Troutman. 40 pages, 8 1/2 x 11 inches, saddle stapled, self-covered, priced, color illustrations. Published by the author. Available from the State Revenue Society Publications, 27 Pine Street, Lincroft, NJ 07738 for \$20 postpaid.



While the author has indicated that he has listed all the stamps, specimens and proofs that he could find from North Carolina, one major area has not been included—fish and game stamps. This is on purpose. Scott lists the waterfowl or duck stamps; Sam Houston Duck Company and Jan Wooton list the other fishing, hunting and hunting stamps.

The Introduction and Cataloging Methodologies sections at the beginning of the catalog provide a brief background to the stamps explaining their reason for being and the author's philosophy in numbering and

pricing. There is a bibliography of forty-one articles and publications that would provide more background information.

The listings are illustrated, with few exceptions, in color. Some are enlarged, some actual size and some reduced; however, the reader must rely on the descriptions which list the size of the stamp to determine how big the stamps really are. The listings themselves are in two columns per page and nicely set to allow easy use. Spaces have been left in the numbering system to allow for unknown stamps that should exist.

Pricing is a great improvement over the Hubbard listings. Everything except the extremely scarce are priced. No more r, k, s or c prices. The author has based his art of pricing on a number of market factors including dealer lists, e-Bay sales and thirty-one SRS auctions of state revenues.

Thirty-seven different categories of stamps and tags are listed. Many are what we would readily recognize as stamps: bedding, soft drink, beer and cigarette stamps. Many others are inspection stamps, sometimes taking the appearance of a stamp, other times taking the form of a tag. A few categories seem to push the limit of what we might consider to be revenue stamps such as gasoline pump seals, privately printed sales tax coupons and motor vehicle identification markers (for commercial trucks). Since it is better to error on the side of including too much, the author has served the user well allowing each collector to determine what they will or will not collect.

Kenneth Trettin

Research assistance requested

I am researching the revenue stamped paper issued in Washington, D.C., Alaska, Hawaii and Wyoming in an effort to update the information in the Castenholz

books. Washington, D.C. has proven particularly fertile for new finds. I am asking everyone that has revenue stamped issues from these areas to provide a scan and/or

photocopy of their holdings. Even copies of listed checks and drafts should be sent as I am also compiling a census to identify the relative rarity of each different issue.

Please send your scans to <pmartin2020@aol.com> and photocopies to Peter Martin, POB 463, Naugatuck, CT 06770. Contributor's names will be listed when the update is published unless anonymity is requested.



FIP Revenue Commission Newsletter—January 2007

When there is a need, the resourceful find a solution. The FIP Revenue Commission did not have a newsletter nor did it have funds for one. The result is a newsletter distributed on the Internet.

The newsletter is the primary creation of its editor David "Dingle" Smith of Australia and Ronald Leshner, FIP Revenue Commission Chairman, of Maryland.

The first issue appeared January 2007 and has been distributed as a PDF file and is also available in html format at the Revenue Society website <www.revenue-society.org.uk/fip-revenue-main.html>.

Ron Leshner offers "Some Thoughts on Revenues and Philatelic Importance" or the infamous "I" word in exhibiting. He considers geographic considerations, history and time, economic importance and the exhibitor's role in determining importance.

Dingle Smith looks at "The Ideal national Revenue Delegate," "Revenue Literature" and "Join a Leading Revenue Society." Biographies of several members of the FIP Revenue Bureau are presented as are summaries of the Bureau's meetings in Singapore in 2004 and Spain in 2006.

The Revenue Stamped Paper of Mexico 1821–1876

Donald O. Scott and Frank A. Sternad

FEATURES

367 pages • 36 Figures and tables
 166 Watermark illustrations • 91 pages of design type illustrations
 63 pages of catalog listings • History • Printing
 Paper and watermarks • Catalog number assignment
 Evaluation and pricing • Stevens catalog number conversions
 Spanish-English vocabulary • Glossary and abbreviations
 References • Index

ORDERING

Color softcover • 8½x11 format • Quality black/white text and graphics
 Price: \$50

Includes shipping via Media Mail to anywhere in the United States. Please ask about shipping rates to other countries. Send check or money order to:

Frank Sternad P.O. Box 560 Fulton, CA 95439

Or you may order via PayPal® with this e-mail address: fsternad@sonic.net

The American Revenue Association

President's Letter

The ARA, today and tomorrow.

In many of my columns over the past few years, I have discussed what makes the ARA work. In a nutshell, it is a handful of dedicated members who give of their time. These members make up the board of directors plus the other appointed positions such as auction manager, editor, circuit managers, awards manager and the librarian. In some cases, the member is doing double duty by holding two positions. They all do pretty good jobs, but sometimes family, careers, health problems, etc., get in the way of their ARA jobs. Such is life.

My reason for pointing this out is that all of the members owe these few a huge thank you for what they do. The ARA would not be the success that it is today without them. But mainly, I want to encourage more of our members to get involved in governing the ARA. Many of us on the board have been involved for a long time. Some new faces and fresh ideas will be greatly welcomed. I believe we are overdue for an election, so please contact me if you are interested in getting involved. Yes, it will take a bit of your time, but it can be a great experience. I look forward to hearing from you.

Today, the ARA is in good shape. Our membership, like many other philatelic organizations, is slowly dwindling, but I believe that with some effort can be turned around. Financially, we are in great shape. We have not raised dues in many years and may not have to do so in the near future. The key positions in the ARA are the editor, secretary and treasurer and are all filled by very capable people. Our journal, *The American Revenuer*, continues in its award winning ways. Sometimes it is

tardy, but if this is a problem, reread paragraph one.

What does the future hold for the ARA? Quite simply, it is whatever we make it to be. Personally, based on my own experiences, the future success of the ARA depends on what we do on the Internet. Philately is a very graphic hobby and as such, is perfectly suited for the electronic world. The future growth and success of the ARA depends on a major, top quality presence on the Internet. This will require some time, effort and money. We have the funds, but we need some people to do the work. Any takers?

Riley's fiscal philatelic literature handbook is a great asset that the ARA should exploit. It is a wonderful tool for students of revenue stamps, but as a printed document is difficult to use. In a searchable database, it is wonderful. I propose that we place it on the ARA website and make it available for use to the entire world. This will accomplish several good things. It will increase traffic to the ARA website and it is a very useful tool. Both will encourage collectors to join the ARA. Most important, however, is we can set it up so that any user can make contributions to the Index. Unfortunately, it has not been kept up to date for the past ten years or so. We will need a moderator to review contributions, but it will be a work in progress. There is one caveat, though. Before we do this, we need to seriously upgrade our Internet presence.

As I mentioned above, the ARA can be and will be whatever we make it to be. What say you?

Eric Jackson, ARA President

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as ammended 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.

BUCHIGNANI, JOHN W 6957. 1064 Greentree Rd, Pittsburgh PA 15220-3111. Canada-Telephone & Telegraph, United States.

BUONO-CORE, GINO 6959. Casilla 300-12 La Reina, Santiago, 7850316 Chile. Proposed by: Martin Richardson 1507. Cinderellas, Local

Posts, Railroad Stamps, Seals, South America. **ECKMAN III, EMMET C 6961.** Proposed by: Steve Leavitt 1442. US-Non-Scott Listed, US-Scott Listed, US-Tobacco.

GANTSOGT, JIGJID 6958. PO Box 314, Ulaan-Baatar 38, Mongolia. Mongolia, Worldwide.

PUTMAN, WAYNE J 6960. 2801 Odin Rd, Odin IL 62870. Proposed by: Martin Richardson 1507. US-1,2,3 Issues Cancels, US-Documentary, US-First Issue Cancels, US-Future Delivery, US-Proprietary, US-Silver Tax, US-Stock Transfer

Address changes

BEUTEL, PHILLIP R 5643. 2186 Victoria Park Dr, Columbus OH 43235-7130.

BOLHOUSE, RICK 5729. 5043 Canal Ave S W, Grandville MI 49418-9722.

CASO, MICHELE 3923. CP 14225, 00149 Roma, Trullo, Italy—AM.

CHRISTENSEN, CHRISTOPHER 6875. 1167 Clays Trail, Oldsmar FL 34677-4839.

FULLER, DARRYL JOHN 6854. 130 Bandjalong Crescent, Aranda ACT 2614, Australia.

GOLDEN, IRVING 1923. 150 S Commonwealth Ave, # 116, Los Angeles CA 90004-6006.

HOLMES, JOHN E 4130. 91 West St, Apt 77, Stafford Springs CT 06076-1355.

HYZY, ROBERT L 2484. PO Box 87184, Canton MI 48187-0184.

IVESTER, ALAN 5026. 3 Pendelton Cv, Little Rock AR 72211.

KOEPEL, ADOLPH 492. 8 Blue Sea Lane, Kings Point NY 11024.

LESNEWSKI, RICHARD 3829. 1703 W Sundridge Dr, Tucson AZ 85704.

LIBRARY AND ARCHIVES CANADA, 2684. Staff Resource Center 395, Wellington St, Ottawa, ON K1A 0N4 Canada.

NIELSEN, C M 889. 2147 East 6200 South, Salt

Lake City UT 84121.

REHNER, JOHN C 4906. 12253 Manor Rd, Glen Arm MD 21057.

SALSMAN, LAWRENCE F 1084. PO Box 3003, Oakland CA 94609-0003.

SKEEN, DUANE K 4703. PO Box 66, Riva MD 21140.

SOLITO, VINCENT J 5020. 208 W Arkansas, Vivian LA 71082.

STAHMER, WARREN L 5283. 7608 N Nora, Niles IL 60714.

STOCKINGER, RICHARD W 6900. 784 Sycamore Ave, Bohemia NY 11716.

WHITEHEAD, ROBERT C 4007. 75 Point Blue, Sautee GA 30571.

WILCOX, PETER M 3998. 45-315 Lilipuna Rd # B-404, Kane'ohe HI 96744.

Deceased

4946 IKAWA, MIYOSHI

Resigned

3614 DU BOULAY, P G H

Revenue exhibit honors

AmeriStamp Expo 2007, February 9–11: Single Frame Best Revenue Exhibit, Reserve Grand and a show Gold Award went to *Egyptian Salt Revenues* by Richard Miggins. Vermeil to *Bosnia-Herzegovina Tobacco Tax Paid Revenues* by James W. Busse, *Macau Postage Stamp Overprinted for use as Revenue (1919–1921)* by Io Hong Kuong, and *Wisconsin Civil War Payments Authorized by Samuel Dexter Hastings* by Kristin Patterson; Silver to *Portugal—Apolice Bonds* by John Dahl, *Guatemala 1898 Exposition Telegraph Stamps* by Roger G. Schnell; Silver Bronze to *Federal Migratory Bird Hunting Certificate Form 3333* by Charles J. Ekstrom, III.

Sarasota National Stamp Exhibition, February 2–4: *Cuba—Colonial Period 1855–1898, Post Stamps Used as Revenue* by Silvia Garcia-Frutos recieved ARA Best Revenue and a show Gold.

Richard D. Miggins shows off his ARA medal at AmeriStamp Expo held in Riverside, California. (Editor, Ken Trettin is to the right.)



WORLD-WIDE REVENUES

Send for latest price list

William T. McDonald

Box 1287

Coupeville, WA 98239-1287

ARA mcdonald@whidbey.net **APS**

Worldwide Revenues

Stamps, Documents, Collections

Want Lists Solicited

W. G. KREMPER

Box 693, Bartow, FL 33831

863-533-9422 (evenings) • FAX 863-534-3334

wgkremper@msn.com



Territory of Alaska — Department of Taxation
HUNTING & SPORT FISHING STAMP
EXPIRES JUNE 30, 1959 No. 3162

Name _____
Issued at _____ By _____
NOT TRANSFERABLE

NOT VALID UNLESS SIGNED BY LICENSEE

RESIDENT SPORT FISHING	RESIDENT HUNTING	NON-RESIDENT SPORT FISHING AND HUNTING	NON-RESIDENT SPORT FISHING AND HUNTING	NON-RESIDENT SPORT FISHING AND HUNTING	NON-RESIDENT SPORT FISHING AND HUNTING
\$2.00	\$2.00	\$4.00	\$4.00	\$4.00	\$5.00

(PUNCH ONLY ONE)



New York, April 11 1866

Received from Mr. Wilson Lansing & Co.
Twenty Five Hundred Forty Three Dollars
as cash to date

No. 187

Preston, Kean & Co. Bankers

Pay to the order of _____

Dollars

\$ _____

ERIC JACKSON

Post Office Box 728 • Leesport, PA 19533-0728

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

MAIL & INTERNET AUCTION #214

CLOSING DATE: June 26, 2007 at 11:00 pm EDT

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

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

UNITED STATES - Scott Catalogue Numbers

1	First Issue Revenue R2a unused, F PSE certificate PHOTO	1,500.00
2	R42b block of four, F	300.00
3	R81a F	180.00
4	R82a SON P. & Co. h/s, VF corner crease	135.00
5	R86a F-VF	175.00
6	R96a F-VF crease PHOTO	1,800.00
7	R98a block of six (2x3), F-VF crease, small tears at bottom, ex-Joyce PHOTO	1,400.00
8	R102c F-VF small thins, crease, PF certificate PHOTO	900.00
9	First Issue Revenue Proprietary Cancels R18c B. & C., Boston (Black & Case, Photographer) black cds, VF crease	--
10	R28c Brady (Mathew Brady, Photographer) black p/c, F PH	--
11	R3c A.N.C. Mar. 1, '69 (A.N. Chamberlain Patent Medicine, Elkhart, Ind.) black p/c, F-VF small faults	--
12	R22c MADAME DUPONT OCT 10 1863 H.F. & C. black h/s, F PHOTO	--
13	R38c PROOF CARD GURNEY'S 707 Broadway NEW YORK To be returned black cds, block of eighteen F	--
14	R16c P.T.I. Oct. 1866 (P.T. Ives Matches) black p/c, F-VF thin spot PHOTO	--
15	R3c Kemp, Day & Co. New York, black p/c reading down, block of fifteen, F-VF tiny tear in one stamp	--
16	R3c L. & O. Oct. 10, 1863 (Lee & Osgood) black p/c reading down, VF light stain PHOTO	--
17	Documentary R192a mint, F PHOTO	225.00
18	R226 punch cancel, VF PHOTO	250.00
19	R510 used, VF	82.50
20	R584 used, F-VF	125.00
21	Proprietary RB8b F crease, few short perfs PHOTO	1,000.00
22	RB13c unused, VF small thin	110.00
23	Proprietary Cancels RB1a A.A.C./Aug 8th/1873. (A.A. Cooley) black p/c, F thin	--
24	RB11a C.S.M./February/1876. (Cleveland Safety Med Co.) black p/c, F-VF	--
25	RB11b H.E.B. & Co. (H. E. Bucklen) VF small faults	--
26	RB11b A.E.S. Co., 1882 (American Eye Salve Co.) black p/c, reading down, F-VF	--
27	RB15c A.E.S. Co., 1880. (American Eye Salve Co.) black p/c, double strike, reading up and down, F-VF thin PHOTO	--
28	RB1a M.C. Edey & Co., Proprietors, 1870. (Matches) black p/c reading down, F-VF thin PHOTO	--
29	RB2b E.F. & CO. N.Y. July 1, 1875 (E. Fougere & Co.) black p/c reading up, F-VF	--
30	RB12b E.F. & CO. N.Y. July 5, 1882 (E. Fougere & Co.) black p/c reading down, F-VF	--
31	RB11a H.F.M. (Herricks Family Medicine) black p/c reading up, F-VF	--
32	RB4b E.W. Hoyt & Co. LOWELL, MASS. (Perfume) black p/c reading up, F thin PHOTO	--
33	RB2b K 1.8.75 (F.W. Kinsman) black p/c, F small faults PH	--
34	RB1a T.G. & Co. Sep. 19 1871 (Tufts, Grosvenor & Co.) inverted black p/c, F-VF PHOTO	--
35	Stock Transfer RD306 cut cancel, F-VF	110.00
36	RD324 mint, F-VF	30.00
37	RD327 mint, F-VF	47.50
38	RD348 mint, F-VF	27.50
39	RD352 mint, VF	55.00
40	Wines and Cordials RE126 mint, VF	37.50
41	RE163 mint, VF PHOTO	125.00
42	RE178 staple holes, VF	47.50
43	RE189 mint, VF	125.00
44	RE195 mint, VF	50.00
45	RE202 mint, VF PHOTO	275.00
46	Silver Tax RG45 mint, VF	25.00
47	RG125 used, F-VF	35.00
48	Marihuana Transfer Tax RJM3 mint, F-VF natural s/c PHOTO	675.00
49	Embossed Revenues RM215 sharp strike on a 1799 promissory note, F-VF	200.00
50	RM240 sharp strike on the back of a 1798 appearance bond, Frederick County, Va. VF usual pinhole in stamp	15.00
51	RM277a die 1, sharp strike on an 1817 promissory note payable at the New York State Bank, Albany, fold affects stamp, VF	15.00
52	RM453 type 2, sharp strike on an 1817 Boston, Mass., license to sell merch. other than wine and spirits in a city, town or village, VF	350.00
53	RM575 sharp strike on an 1836 invoice for merchandise, red Custom House, Philada. handstamp cancel, F-VF	50.00
54	Revenue Stamped Paper RN-A9 New York, N.Y. James K. Place & Co. receipt. 1866. Used, F-VF mounting stains show on face PHOTO	1,250.00
55	RN-B1d New York, N.Y. M. Morgan's Sons foreign bill of exchange, 18 -- Unused, VF	400.00
56	RN-B13 New York, N.Y. American Exchange National Bank. W.A. Ransom & Co. bank check. 1865. Used, VF	45.00
57	RN-B16a Virginia, Nevada. Agency of the Bank of California	--

58	bank check. 187 -- Unused, VF	325.00
59	RN-D8 St. Louis, Missouri. Boatman's Saving Institution bank check. 1872. Used, VF	750.00
60	RN-G3 Denver, Colorado. First National Bank of Denver bank check. 187 -- Unused, VF	100.00
61	RN-H3c Philadelphia, Pa. Hood, Bonbright & Co. receipt. 1868-9. Used, VF	600.00
62	RN-J4b Philadelphia, Pa. Empire Transportation Company draft. 1873. Used, VF	750.00
63	RN-L1 New York, N.Y. P.H. Williams, Jr. & Co. bank check. 187 -- Unused, VF	200.00
64	RN-L4 Plattsburgh, N.Y. First National Bank bank check. 1874-76. Used, VF	600.00
65	RN-O2 Preston, Kean & Co. Bankers, bank check. Unused, VF small thin on back PHOTO	1,750.00
66	RN-P5 x 4 Rockford, Illinois. Rockford, Rock Island & St. Louis Railroad Co. \$100 First Mortgage bond. 1868. Cancelled, VF	160.00
67	RN-Q1 Milwaukee & St. Paul Railway preferred stock scrip certificate. 1872. Signed by Russell Sage. Used, VF	--
68	RN-T3 Boston & Worcester Rail-Road Corp. stock certificate. 1867. Cancelled, F-VF	100.00
69	RN-T4 Rockford, Illinois. Rockford, Rock Island & St. Louis Railroad Company stock certificate. 18 -- Unused, VF	75.00
70	RN-U1 Northern Central Michigan Railroad Company stock certificate. 1873. Cancelled, VF	--
71	RN-V1, P1 obliterating RN-W2 New York, N.Y. Dubuque & Sioux City Railroad Company \$1,000 Sinking Fund bond. 1867. Cancelled, VF	175.00
72	RN-W2, P5 x 2 New York, N.Y. Brunswick and Albany Railroad Company \$1,000 Second Mortgage Sinking Fund bond. 1869. Cancelled, VF	170.00
73	RN-W2, P5 x 2 East Saginaw, Michigan. Flint & Pere Marquette Railroad Co. \$1,000 bond. 1868. Cancelled, VF	170.00
74	Private Die Match RO11c F faults & repairs PHOTO	1,000.00
75	RO61b F-VF light crease	90.00
76	RO66u F-VF sealed tear PHOTO	375.00
77	RO178a F thin	85.00
78	RO181b F	50.00
79	RO183a F thin, corner crease, few short perfs PHOTO	1,750.00
80	Private Die Medicine RS16a F thin spots, perf faults PH	350.00
81	RS53b F	100.00
82	RS57d VF light tone spot	95.00
83	RS143a F creases, couple small tears PHOTO	1,500.00
84	RS234b F sealed tears, thin spots and light soiling. One of nine recorded examples PHOTO	4,500.00
85	Trailer Permit RVT2 used, F-VF thin spot, light creases PHOTO	175.00
86	Distilled Spirits Excise Tax RX2 used, VF	100.00
87	RX23 punch cancel, VF	50.00
88	RX25 used, VF	87.50
89	RX41 used, VF	75.00
90	RX46 punch cancel, VF	80.00
91	Firearms Transfer Tax RY3 mint, VF	85.00
92	RY8 used, F-VF	75.00
93	Oleomargarine FE11 die A-F-VF small faults and repairs	20.00
94	FE19 VF usual tack holes, light creases	17.50
95	Cigars TC94P3 plate proof, india on card, VF	--
96	TC95P3 plate proof, india on card, VF	--
97	TC96P3 plate proof, india on card, VF	--
98	TC100 on green Special Tax Stamp paper, F rejoined tear, thins	--
99	Snuff TE66P3 plate proof, india on card, TSM plate #1, VF	--
100	TE394a VF	16.50
101	TE528a mint, VF	30.00
102	Tobacco TF106D punched remainder, VF	32.50
103	Tobacco Strips TG66TC3 trial color plate proof, black, india on card, VF	--
104	TG68TC3 trial color plate proof, black, india on card, VF	--
105	TG69P3 plate proof, india on card, VF	--
106	TG74P3 plate proof, india on card, VF	--
107	TG103P3 plate proof, india on card, tete-beche block of four, VF	--
108	Customs Cigars Stamps Facsimiles TCC5 facsimile reads FOR UNITED STATES CUSTOMERS and ASGOOD AS IMPORTED, unused, VF pinhole, light creases and toning	--
109	Special Tax Stamps Retail Dealer in Oleomargarine, 1889, \$40 black & orange, F margin faults, sealed tears	--
110	Lincoln Cinderella Johnson's Box type I, black on orange, VF thin PHOTO	6.50
111	Telegraph 15T53 mint, VF	32.50
112	15T02 mint, VF	45.00
113	16T44b mint, VF	40.00
114	Tropical Radio 1926 5c red, mint, VF thin	--
115	United Fruit Co. 1911 green on pale green, mint, VF thin	--
116	United Wireless 1909 dull brown (Galbraith), mint, VF	--
117	United Wireless 1911 red (Galbraith) pair, imperf between, mint, F-VF	--
118	ALASKA Hunting & Sport Fishing License AK HSF1 mint, VF	185.00
119	AK HSF2 mint, VF PHOTO	185.00
120	CALIFORNIA Honey Lake Waterfowl A20 mint, VF	150.00

120	A21 mint, VF	150.00
121	ILLINOIS Daily Usage A18 mint, VF PHOTO	900.00
122	Rock Island Vehicle Tax 1954-55, mint, VF	--
123	1955-56, mint, VF	--
124	1956-57, mint, VF	--
125	Fiscal FTT F19 used, VF	--
126	FTT F40c used, VF	--
127	FTT F45b1 mint, VF PHOTO	--
128	FTT F54 mint, VF	--
129	FTT F60 mint, VF	--
130	Industry & Commerce FTT IC33 left stamp, used, VF	--
131	FTT IC58 se-tenant pair, mint, VF	--
132	FTT IC105 left stamp, used, VF PHOTO	--
133	Letters Of Exchange FTT LE27 mint, VF	--
134	FTT LE30 mint, VF	--
135	FTT LE41 mint, F-VF	--

BRITISH COMMONWEALTH - Barefoot Catalogue Numbers

136	AUSTRALIA Northern Territory Stamp Duty 1 used, F-VF	£15.00
137	Tasmania 9C used, F	£25.00
138	54 used, F-VF	£35.00
139	BASUTOLAND Revenue 58 language pair, used, F	£70.00
140	59 language pair, used, F-VF PHOTO	£70.00+
141	CAPE OF GOOD HOPE Customs Duty 4 used, F small thin	£15.00
142	Revenue 101B mint, F	£15.00
143	CEYLON 10 used, VF PHOTO	£100.00
144	12 used, VF PHOTO	£150.00
145	14 used, VF	£10.00
146	15 used, VF	£10.00
147	16 used, VF bit of ink bleeding	£15.00
148	17 bottom sheet margin, used, VF bit of discoloration at lower left PHOTO	£100.00
149	23 used, VF	£10.00
150	24 used, VF	£15.00
151	EAST AFRICA Judicial Fee 3 used, VF PHOTO	£50.00
152	4 used, VF PHOTO	£65.00
153	22 used, VF	£35.00
154	25, 26 tied on document fragment, VF PHOTO	£110.00
155	EASTERN NIGERIA Revenue 4 used, VF corner crease	£15.00
156	6 used, VF	£15.00
157	FIJI 23 used, F-VF	£15.00
158	29 used, VF	£15.00
159	GIBRALTAR 4 used, F	£15.00
160	5 used, F-VF	£15.00
161	GOLD COAST Judicial 3 used, F	£10.00
162	5 used, F-VF	£15.00
163	9 used, F-VF PHOTO	£50.00
164	GRIMALAND Revenue 68 used, F-VF couple short perfs	£15.00
165	69 used, F corner crease	£30.00
166	70 used, F-VF PHOTO	£50.00
167	KENYA Judicial 9A used, F-VF	£10.00
168	11B used, F-VF	£25.00
169	14A used, VF	£10.00
170	Revenue 6 used, VF	£10.00
171	8 used, VF PHOTO	£50.00
172	10B used, VF	£25.00
173	16 used, F-VF	£7.50
174	18 used, VF	£15.00
175	LEEWARD ISLANDS Fees 1 used, F-VF	£15.00
176	3 used, F-VF	£25.00
177	22 used, F-VF	£25.00
178	MALTA Passport 7 used, VF	£25.00
179	Revenue 15 used, VF corner crease	£15.00
180	43 used, VF	£35.00
181	44 used, VF	£35.00
182	NATAL 98 used, VF	£35.00
183	NIGER COAST Consular 3 used, F-VF light crease PH	£50.00
184	5 used, F-VF	£35.00
185	6 used, F-VF creases PHOTO	£75.00
186	7 used, V PHOTO	£50.00
187	NORTHERN RHODESIA Revenue 24 used, F-VF	£20.00
188	NYASALAND 5a used, VF light crease	£10.00
189	PALESTINE Consular 1 used, VF	£25.00
190	ST. VINCENT Revenue 2a pair, unused, F blunt perfs PHOTO	£200.00
191	SIERRA LEONE Stamp Duty 12 used, F-VF	£20.00
192	SOUTH AFRICA Consular 54 used, F-VF	£25.00
193	Penalty 22 used, F-VF	£10.00
194	Revenue 88 used, VF	£35.00
195	SOUTH WEST AFRICA 9D Afrikaans, used, VF	£10.00
196	SOUTHERN RHODESIA 1 used, VF	£25.00
197	9 used, F-VF short perf	£15.00
198	13 used, VF	£15.00
199	TANGANYIKA 6 used, F-VF	£10.00
200	8 used, F-VF	£25.00
201	16 used, VF	£5.00
202	TRANSVAAL Custom Duty 8A used, F-VF	£25.00
203	Customs Frank Fee 3 used, F-VF	£10.00
204	4 used, F	£20.00
205	Revenue 89 used, VF	£25.00
206	UGANDA 2 used, F-VF	£7.50
207	6 used, VF	£7.50
208	7 used, VF corner crease PHOTO	£25.00
209	13 used, F-VF	£10.00
210	32 used, F-VF	£5.00
211	34 used, VF	£5.00
212	35 used, VF	£7.50
213	36 used, VF PHOTO	£15.00
214	38 used, VF	£10.00
215	47 used, F-VF	£5.00
216	61 used, F	£7.50
217	85 used, VF	£5.00
218	87 used, VF	£10.00
219	89 used, F-VF PHOTO	£15.00
220	100 used, VF	£4.00
221	114 used, F-VF	£7.50
222	115 used, VF	£5.00
223	118B used, VF PHOTO	£10.00
224	141 used, VF	£5.00
225	143 used, F-VF two pinholes	£15.00
226	156 used, VF	£5.00
227	164a used, F-VF	£5.00
228	WEST PAKISTAN Receipt 1 used, VF PHOTO	£20.00

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>.

For sale, Australian Departure Tax stamps, Green, \$20 face value. Two examples, each on a ticket envelope insert cancelled 1992. Make an offer; first email and check promise takes them. business size SASE of course. Paul Nelson ARA, Tucson, Arizona. pnels@att.net *1869*

I can offer for sale Mongolian rare revenue stamps. "Scott" # 8-15 (without overprint) see A2. Used and Mint. Personal check accepted. I can send first by registered mail. Price 100% of "Scott" catalogue value. ARA 6958. e-mail <jigjid_gantsogt@yahoo.com>. JigJid Gantsogt, PO Box 314, Ulaanbaatar-38, Mongolia. *1870*

Private collector has Playing Cards, Wine stamps, cut envelope squares, etc, etc, etc to trade. I am looking for: Private Proprietary, especially Match and Medicine. Thanks. Muriel Rowan, 17160 Kinzie St, Northridge, CA 91325-1939. E-mail <merkrow@aol.com>. *1971*

Try the circuit. Enrich you collection with Indonesia (230 million population) whilst still cheap. From 25¢ each. Write: Ray Major, PO Box 509, Fayetteville, NY 13066-0509 or <mdmajor@yahoo.com>. (Ad requested by A. Soesantio, ARA

4219).

1972

Wanted: Radio cinderellas: reception verification (EKKO, Bryant, other); QSL stamps; U.S. state fruit and vegetable stamps. Scott A McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043. *1973*

"Grandfather's collection" w/w old fantasy/cinderellas stamps, 110/\$49. Old revenues w/w, 125/\$49. My personal w/w revenue collection 2,000++ mostly old, \$425.00. Old (1800s) up Scandanavian revenues, 500+ stamps \$425.00. India/India states 110 revenues \$49. Victor Schwez, 10519 Casanes Avenue, Downey, CA 90241-2912. *1874*

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. *1875*

The Revenue Stamps of Iraq, 3rd Edition. Published July 2002, Tetail \$40 postage paid in the US. Available from author, Joe Ross, 8036 Rio Linda Blvd, Elverta, CA 95626 USA. Email <calrevjoe@aol.com> *1876*

RICHARD FRIEDBERG STAMPS

312 CHESTNUT STREET • MEADVILLE, PA 16335

PHONE 814-724-5824 • FAX 814-337-8940 • E-MAIL friedberg2@earthlink.net



Buying and Selling ALL SCOTT-LISTED REVENUES, STAMPED PAPER, SPRINGER-LISTED TAX-PAIDS, TINFOILS, DOCUMENTS, TELEGRAPH STAMPS, OFFICIALS, and NEWSPAPER STAMPS. FREE PRICE LISTS YOURS ON REQUEST ...WANT LISTS WELCOME...

OVER 30 YEARS IN BUSINESS

www.friedbergstamps.com

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

AUCTION SCHEDULE

US & Worldwide Stamps & Postal History

Auction No. 315
June 6 & 7, 2007
Knights of Columbus Hall
Ridgefield Park, New Jersey
Auction No. 315
August 22 & 23, 2007
Consignments now being accepted

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

AN INVITATION TO CONSIGN

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

WE ALSO PURCHASE OUTRIGHT!

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

Catalog Subscriptions

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

N. America

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

Overseas

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

Send a stamped self-addressed envelope for our complimentary brochure
"How to Auction Your Stamps and Covers."

Jacques C. Schiff, Jr., Inc.

195 Main Street
Ridgefield Park, New Jersey 07660
201-641-5566 • from NYC 662-2777 • FAX 201-641-5705

Licensed and Bonded Auctioneers • Est. 1947



QUALIFIED AUCTIONEER



Let Us Help You With Your Special Collection

U. S. Revenues

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

- Match & Medicine

Want Lists Filled Promptly

Send for Our Current New Price Sale!

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

Golden Philatelics

Jack & Myrna Golden, ARA
P.O. Box 484
Cedarhurst, New York 11516
Phone (516) 791-1804

Buy & Sell since 1970

Canada & Provinces

Revenue stamps

Telephone & Telegraph Franks

Duck, Hunting, Wildlife Conservation stamps

Semi-Official airmail stamps & covers

for large stock of the above visit our websites

www.esjvandam.com

www.canadarevenuestamps.com

regular auctions and price lists on request



E. S. J. van Dam Ltd.



P.O. Box 300-A
Bridgenorth, Ont. Canada K0L 1H0
phone (715) 292-7013 fax (705) 292-6311
toll Free phone 1-866-EVANDAM

CANADIAN REVENUE STAMP CATALOGUE

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

order directly from the author.

the definitive full colour catalog. 148 pages, spiral bound.

There is no better essential source
for Revenue stamps in all of philately than
our firm. We continue to proudly serve
countless ARA members. How about you?



Our spectacular stock of United States and Canada revenue stamps delves deep into this especially important area of North American philately. Some examples of the exotic material in our stock are shown here. Visit our colorful Internet website to view our huge inventory—any item of which can be purchased while you're online quickly and safely. Our stock includes:

Scott listed revenues, embossed & stamped paper, beer stamps, taxpaid revenues, possessions revenues, proofs & essays, and philatelic literature and much more. E-mail, write, call or visit our site to get our latest jumbo price list or, better yet, send your want list for custom approvals tailored to your needs.

Visit our great 24-hour
Revenue Stamp Shop on the Web:

www.ericjackson.com

Eric Jackson

P.O. Box 728 • Leesport PA 19533-0728

Phone: (610) 926-6200 • Fax: (610) 926-0120

E-Mail: eric@revenueer.com

