

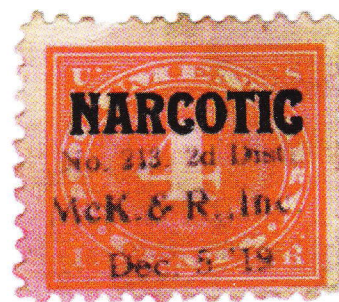


The American Revenuer

IN THIS ISSUE:

A company-produced provisional Narcotic stamp	32
Stamped playing card wrapper	35
Private Dei Proprietary essays: Part 3	36
Parcel Post stamps used as revenues	38
Claim on Documentary stamps	39
An interesting stock transfer usage	40
Cigar Maker's Permit: an update	41
Dropped for Non-Payment of Dues	44

This three-line cancel used by McKesson & Robbins, Inc., shows the third known registration number for this firm in the New York 2nd District., inside, page 32.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MARCH-APRIL 2007

Volume 61, Number 2
Whole Number 564

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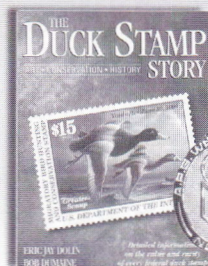
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The Editor notes...

...that I am now three issues behind in getting *The American Revenuer* to you. Efforts are being made to return to a regular schedule; you will receive all of the issues that your membership entitles you to receive. There are a number of reasons for getting so late, but mostly I just did not get it done.

...that as I have often stated, it takes a lot of articles to keep this journal appearing regularly and of a size we would all like to see. Right now, I have enough material on hand for one, possibly two issues. As I will be trying to produce an issue every month rather than every two months, this will use the supply very fast. There has never been a better time to write for *The American Revenuer* than right now. Articles of any length and about any subject related to revenue stamps, cinderella stamps or tax collection can be utilized. The need not be limited to U.S. federal issues. I would especially encourage anyone who can write about state revenues, Canada, Mexico or any other country to submit articles.

Submissions can be made via postal mail or e-mail. Photocopies do not make good illustrations; it is much better to submit illustrations in the form of computer scans, photos or load of the original material (please contact me before sending original material). Scans are best at 300 dots per inch and saved as highest quality JPEG color files. Do not adjust or filter them as I will adjust them for best reproduction.

...that the recent rate changes by the U.S. Postal Service have not been good for small circulation publications such as *The American Revenuer*. Deep discounts are given to publications that will do most of the USPS's work such as carrier route sorting, but for small publications we seldom have more than one copy of the magazine going to one post office let alone enough copies to sort them in the order that the carrier delivers them.

An additional rate increase hits us with mailings outside of the United States. Surface mail no longer exists from the United States—everything goes by air. Again, for the mega-publications this is not such a big item.

They have sufficient volume to create their own M-bags; that is, full mail bags or other containers of printed matter destined for a single country.

In the past, we have offered an airlift service for those living outside of North America. This service has been provided for us by mail consolidators who we will continue to use for future deliveries. They take printed matter (other than sheet music and laying cards) from various mailers and consolidate them into M-bags filled with mailing pieces from many mailers. Depending on the destination, these bags will be delivered to the recipient's home country by postal services such as the USPS and the Royal Mail as well as by private express firms such as USPS and FedEx.

We will probably have to ask our overseas members to share some of this added expense with the ARA, but as of now, we are unsure how much extra it will be. In return you will get much faster delivery service which in the past has taken as long as four months from the time of mailing in the U.S.

...that on page forty-five we note the passing of Carter Litchfield. He was the author and publisher of the *History of Oleomargarine Tax Stamp and Licenses in the United State*. This handbook/catalog was published in 1988 and remains the authoritative work on the subject. This 128 page hard-cover book lists and prices both federal and state taxpaid stamps and federal and state licenses. It provides extensive background about oleomargarine and the taxes applied to it.

While philately has been the looser as the result of Carter's death, he did not forget the American Revenue Association. He gave all of the remaining copies of his oleomargarine book to the ARA. We will continue to offer this book at the original published price of \$27.50 post paid. Anyone wishing to purchase a copy send your check payable to the ARA to the Editor (Box 56, Rockford, IA 50468-0056). Normal trade discounts will apply to established resellers; orders may be combined with other ARA publications.

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In this issue:

A company-produced provisional Narcotic stamp.....	32
<i>Ronald E. Lesher</i>	
U.S. Sales Circuit Notes: Announcing newly reduced fees and.....	34
free sales books	
<i>Paul Weidhaas</i>	
Review: Revenue stamps of Australia	34
<i>Joe Ross</i>	
Stamped playing card wrapper	35
<i>Steve Blair</i>	
Match and Medicine stamps that almst were: Private Die.....	36
Proprietary essays—Part 3: a new find and additional thoughts	
<i>David D'Alessandris</i>	
An extraordinary find: Parcel Post stamps used as revenues.....	38
Claim on Documentary stamps.....	39
<i>Scott Troutman</i>	
An interesting stock transfer usage.....	40
<i>Scott Troutman</i>	
Cigar Maker's Permit: an update	41
<i>Alan Hicks</i>	
To the Editor: the changing face of business.....	42
<i>Robert Hobertz</i>	
To the Editor: Information sought U.S. plate markings.....	42
<i>Doug D'Avino</i>	
To the Editor: information sought.....	43
<i>Bill Cummings</i>	
To the Editor: Orange quarantine labels.....	43
<i>Scott Troutman</i>	
ARA Secretary's Report: Dropped for non-payment of dues.....	44
Carter Litchfield, 1932–2007	45
<i>Alan Hicks</i>	

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A company-produced provisional Narcotic stamp

A study of cancels on the Narcotic Tax stamps and the 1919 Blue Proprietary stamps of McKesson & Robbins, Inc.

by Ronald E. Leshner, ARA

Introduction

The compromise tax bill which was passed into law February 24, 1919, contained two portions that are relevant to our present investigation. A one cent per ounce tax on narcotics effective the next day (February 25) was to be collected from manufacturers, although there was also a provision that stock on hand was also to be stamped. The law also initiated a one cent tax per 25¢ retail price on proprietary medicines, toiletries and perfumes, effective May 1, 1919, to be collected at the retail level.

The Narcotic Tax stamps

The immediately effective narcotic tax presented a problem in terms of providing stamps. The Bureau of Engraving and Printing overprinted nine denominations (1, 2, 3, 4, 5, 8, 10, 25¢ and \$1) of the current documentary stamps. The earliest cancellation on the Bureau overprinted provisional narcotic tax stamps that the author has seen reported is March 10, 1919, by Eli Lilly & Co. of Indianapolis (Figure 1). Also reported is a stamp canceled "Stock on Hand/February 25, 1919," but this was applied later to narcotic medicines in a retail pharmacy (Figure 2). There are also many locally overprinted narcotic provisionals, Scott RJA1-32. Some of these provisionals were alleged to have been done by local district collectors of revenue and others were done by pharmaceutical companies themselves.

McKesson & Robbins is a wholesale drug company that traces its roots to before the Civil War and their printed cancels are well known on the proprietary stamps of 1871 (RB2), the proprietary battleship stamps of 1898 (RB20-31) (Figure 3), and the 1914 black proprietary stamps (RB32-64) (Figure 4). It then comes as no surprise that the firm also came to use the early narcotic tax stamps. Before beginning the survey of printed cancels used by the company it should be noted that during the month of April 1919 the company is known



Figure 1. March 10, 1919 printed cancel of Eli Lilly on RJA33.



Figure 2. "Stock on hand" cancel done by a retail pharmacy.



Figure 3. McKesson & Robbins cancel on proprietary battleship. Figure 4. McKesson & Robbins cancel on 1914 black proprietary stamp.

to have applied manuscript cancels to the narcotic tax provisionals in use in the Second District, New York (lower Manhattan).

The printed cancels on the Narcotic Tax stamps

There are five versions of the company's printed cancels that have been recorded. They are presented in the chronological order in which they appeared. If not otherwise noted the cancellation is printed in black.



Figure 5. McK & R type 1 cancel on RJA.

Type 1, Two-line "McK. & R., Inc." (19 mm long) in the first line; date in second line (Figure 5).

March, '19 on 5¢ (RJA13)

May, '19 on 50¢ (RJA19)

June 5, '19 on 50¢ (RJA19)

June 23, '19 on 25¢ (RJA18) and 50¢ (RJA19)

June 24, '19 2¢ (RJA34)

July 16, '19 reading up on \$1 (RJA41)

July 23, '19 1¢ (RJA33)

Aug. 1, '19 red reading up on \$1 (RJA41)

The first four listings above have the local district collector of revenue handstamp "Narcotic," measuring 19 x 2 mm, the handstamp in use in the Second District, New York (lower Manhattan). The remaining four dates are all on the BEP provisionally overprinted stamps. This

gives us some hint at how soon the Bureau provisionals came into use in New York.



Figure 6. McK & R type 2 cancel on RJA.

Type 2, Three-line. "No. 7069. 2d Dist." in the first line; "McK. & R., Inc." (19 mm long) in the second line; and date in the third line (Figure 6).

Aug., 12, '19 on 25¢ (RJA18)

Aug. 12, '19 on 25¢ (RJA40)

Aug. 20, '19 dark red reading up on \$1 (RJA41)

The type two cancel which includes an additional line identifying the registration number of one of the facilities of McKesson and Robbins. Beginning in August pharmaceutical firms were required to include their registration number in the cancellation. This is also seen on the cancellations of other narcotics manufacturers.



Figure 7. McK & R type 3 cancel on RJA.

Type 3, Three-line. "No. 1052. 2d Dist." in the first line; "McK. & R., Inc." (19 mm long) in the second line; and date in the third line (Figure 7).

Sept. 8, '19 10¢ (RJA39)

Sept. 22, '19 black reading down on \$1 (RJA41)

This cancellation is for another facility in the Second District, New York. It seems curious that in August 1919 the McK & R cancel has registration number 7069 and only in September is the registration number 1052. Was this a change in manufacturing facility? In the absence of other information this seems likely.

Type 4, Three-line. "No. 213 2d Dist." in the first line; "McK. & R., Inc." (19 mm long); and date in the third line (Figure 8).

Dec. 5, '19 on 4¢ (RJA36)



Figure 8. McK & R type 4 cancel on RJA.

This is the third different registration number recorded for McKesson & Robbins in the Second District, New York. Again, it appears that the narcotics were being produced at a third different location in lower Manhattan. It is the only date that is recorded with both this registration number and the name of the company included; it became the key to identify the user of the type five cancel, which does not include a company name.



Figure 9. McK & R type 5 cancel on RJA.

Type 5, Two-line. "No. 213" in the first line and date in the second line (Figure 9).

Mch. 5, '20 on 2¢ (RJA34)

April 8, '20 on 10¢ (RJA39)

Aug. 24, '20 on 25¢ (RJA40)

Jan. 11, '22 on \$1 (RJA41)

If we can assume that the registration numbers are the key to the facility that was manufacturing narcotic preparations then we can see that in August, McK. & R. used one facility; in September they moved to a different facility; and in December 1919 they moved to a third facility. This third and final facility continued in use until at least January 1922.

1919 blue Proprietaries to pay the narcotic tax

The late Bill Gerlach was a great student of a number of areas of U.S. revenue philately, most notably of the general proprietary stamps (*Scott Specialized* prefix RB). Bill developed a very indepth collection and exhibit of these stamps, a copy of which was deposited in the American Philatelic Research Library. The exhibit even-



Figure 10. McK & R type 5 cancel on 1919 proprietary.

tually attained a national level gold and contained many unheralded discoveries, one of which was four different denominations of the 1919 blue proprietary stamps with the same two line, Type 5 printed cancellation of McKesson & Robbins. Included in the exhibit (Figure 10) were the following:

Dec. 1, '19 on 2¢ RB66

July 22, '21 on 3¢ RB67 (also No. 212, presumably an error in the sheet)

Oct. 19, '21 on 1¢ RB65

Nov. 12, '21 on 4¢ RB68

Gerlach himself labeled these as "possible narcotic use," which if substantiated would demand that these be viewed as company produced narcotic tax provisionals, having the same status as the current Scott-listed provisionals of Powers-Weightmann-Rosengarten (RJA28-29B), Eli Lily & Co. (RJA26), and John Wyeth

& Brother (RJA27-27A). I believe that the circumstantial evidence regarding their use as narcotic tax stamps is compelling.

The 1919 proprietary tax covered was imposed at the retail level. There is no reasonable use of the 1919 proprietary stamps for McKesson & Robbins; the firm was not a retailer. The narcotic registration number 213 is the clincher. These stamps were clearly used on four separate occasions when narcotic tax stamps either were not available from the district collector or when the company simply went down to the nearest post office and purchased the proprietary stamps. Surely there were members of the firm that remembered the black proprietary stamps of 1914 that the firm had used to pay the tax on medicines. So this was a quick expedient for paying the narcotic tax.

U.S. Sales Circuit Notes

Announcing newly reduced fees and free sales books

The US sales circuit program has been experiencing a slow, steady decline in new material for some time. Over the ten or eleven years that I have managed the program, over sixty different members have supplied material, ranging from a couple to more than one hundred sales books each. Lately, though, only a few stalwart members have been supplying the majority of new sales books.

I have therefore decided to make the program more attractive to potential sellers by reducing one fee, and eliminating another altogether. Effective January 1, 2007, the commission on sales is reduced from 15% to 10% (this is half of what the APS's sales circuit charges). Books currently in circulation will be charged the old rate, but the owners of all new books will enjoy the reduced rate.

In addition, the 2% insurance fund fee, formerly charged against the total net value of each new book,

is hereby eliminated. This too applies to all new books received after January 1. The cost of insurance is nearly met by the one dollar insurance fund fee which is paid by circuit participants, so the additional fee is no longer needed to maintain solvency.

So, if you have been waiting for a good reason to sell your surplus revenue stamps through the circuit program, now is the time. And for those who are still unconvinced, here is another incentive. I will send a selection of five blank circuit books free of charge to any ARA member requesting them. (Blank books are normally fifty cents each). Just drop me a line at <pweidhaas@twinvalley.net>, or a postcard to ARA, P.O. Box 147, Leonardville KS 66449, and expect a packet of five sales books in your mailbox within a week, postpaid.

Paul Weidhaas, ARA U.S. Sales Circuit Manager

Literature in review

Revenue Stamps of Australia (2007) by G & R Philately is a three-volume catalog on the revenue stamps of Australia and Australian states and territories. Volume 1: *Revenue Stamps of Australia*—1st Edition; 127 pages, 8 x 11½ inches spiral bound. This volume covers tax stamps of Australia and its States and Territories. Included is a listing for the New South Wales Electric Telegraph stamps. US\$80. Volume 2: *Stamp Duty Stamps of Australia*—5th Edition; 138 pages, 8 x 11½ inches spiral bound. This volume covers the duty stamps of Australia and its states and territories. It also includes

overprinted duty stamps for relief, cattle, swine, etc. The cost is US\$75. Volume 3: *Beer Duty Stamps of Australia*—3rd Edition; 56 pages, 8 x 11½ inches spiral bound. This volume lists and values all the beer stamps from the Commonwealth of Australia and Australian states. The cost is US\$45. A general table of contents is provided at the beginning of each volume. Volume 1 is further separated by revenue category within each state. Although there is some duplication of the overprinted duty stamps between Volumes 1 and 2, all three catalogs are well suited for the specialist in Australian revenues. *Railway*

Stamps of Australia (2007)—5th Edition; 80 pages, 8 x 11½ inches spiral bound. This catalog incorporates all the Australian state railway stamps as well as Commonwealth of Australia issues. This is a separate catalog but is considered by the author to be section 2 of the *Revenue Stamps of Australia*. The cost for this catalog is US\$50. Catalog values are given in Australian dollars and reflect an increasing demand for Australian revenues. Listings are presented in an easy-to-read single-column format, each volume is profusely illustrated in color. It should be noted that the first editions of Volume 2 and 3 of *Revenue Stamps of Australia* and of *Railway Stamps of Australia* were completed approximately two and a half

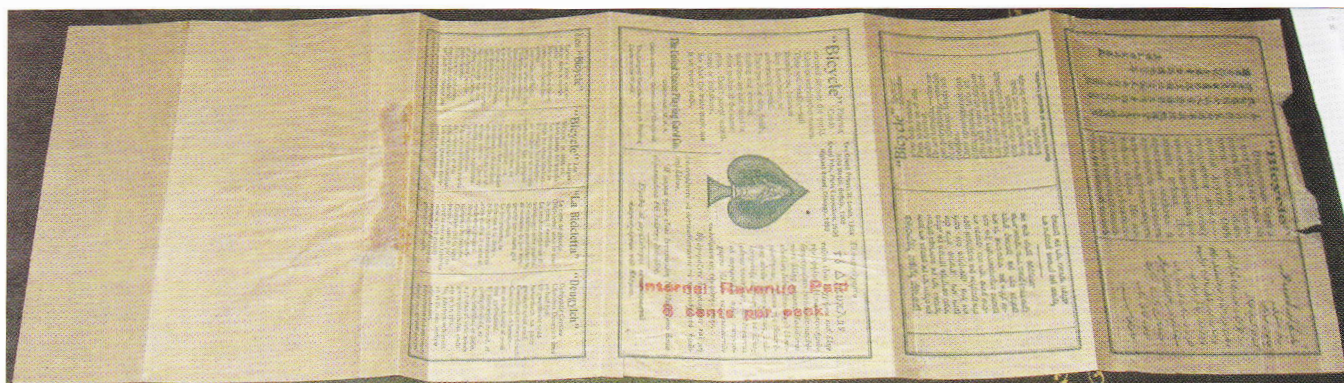
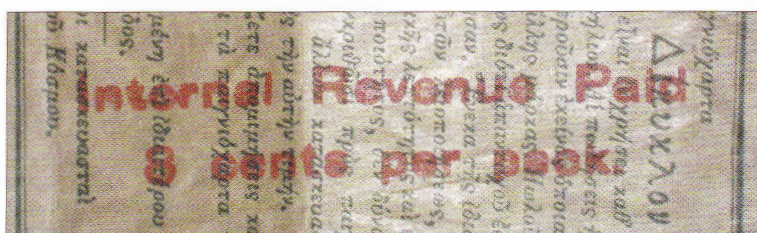
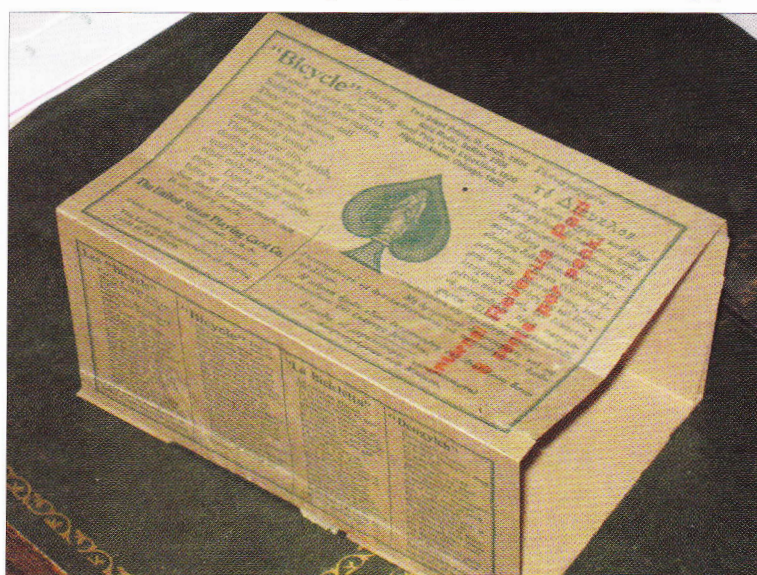
years earlier. Each of the later editions reflect updated scans and feedback from various specialists. Catalogs can be obtained from: A. Graham, G&R Philately, 4 Kirkpatrick Street, Turrumurra NSW 2074 Australia; telephone (+61) 2 9488 9046; email: <tony.gr1@bigpond.com> and <jausten@ozemail.com.au>. Please send email inquiries to both addresses. Paypal (to <tony.gr1@bigpond.com>) is preferred. International money orders are also accepted. Please, no personal checks. Shipping cost is US\$11 airmail per catalog. For multiple copies of catalogs, postage will be advised upon request as the postage rates may vary.

Joe Ross, ARA

Stamped playing card wrapper

by Steve Blair, ARA

I don't know if this qualifies as a "find" or not but it is new to me and I could not find any reference to it in any literature that I have. I picked it up on eBay as the only bidder (so its probably common and I paid too much). It is a wrapper (5½ x 18 inches) that was apparently made to fit around eight packs of playing cards. Of interest is the inscription "Internal Revenue Paid/8 cents per pack" that has been stamped on the top. It would appear that this was done around 1919 when the tax increased to eight cents but I do not know if this was done because of a lack of stamps or because it was easier than stamping eight individual packs. I also do not know who would have been responsible for stamping the imprint but I would assume that the United States Playing Card Company did it with approval from the IRS. Any information that anyone has about this item would be appreciated. Please contact the Editor or me at <skblair@cox.net>.



Private Die Proprietary essays

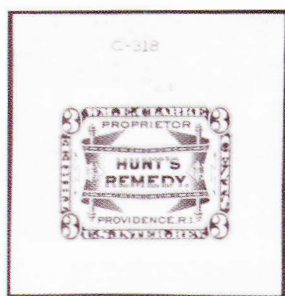
Part 3: A "new" find and additional thoughts

by David D'Alessandris, ARA

Parts one and two of this article were published in the March-April 2006 and July-August 2006 issues of *The American Revenuer*, and were intended to be a comprehensive study of the die essays for the Civil War era private die proprietary stamps, excluding progressive die proofs. Shortly after publication, the Robert A. Siegel Auction Galleries, Inc. offered the bulk of the Henry Tolman II collection of match and medicine stamps (Sale 926, December 19, 2006). Included in the sale was a die essay of the six-cent Wm. E. Clarke medicine stamp, with the value changed to three cents. This essay was not listed in *Essays and Proofs of United States Internal Revenue Stamps* by George Turner. Moreover, the essay was not listed in the Fiedberg-Bansner census of the Morton Dean Joyce proof collection, nor in any of the auction catalogs dispersing the Joyce material. Although this essay was not listed in the literature, Tollman recognized its significance and obtained a 1998 Philatelic Foundation certificate. It is not known where Tolman acquired the Clarke essay; however, it was likely part of the Joyce collection.

The Wm. E. Clarke essay

William E. Clarke, of Providence, Rhode Island, purchased the rights to "The Great Kidney Medicine" from the widow of Mr. Hunt in 1872. Clarke promptly renamed the drug "Hunt's Remedy" and registered the words Hunt's Rem-



W. E. Clarke's 3¢ essay similar to his 6¢ stamp and the 3¢ as issued.



edy on a broad ribbon as his trademark. By mid-1873, Clarke was advertizing the availability of Hunt's Remedy in Providence, Rhode Island newspapers. Sometime in late 1878, Clarke must have contacted the National Bank Note Company to have a six-cent private die stamp prepared. The six-cent Wm. E. Clarke stamp featuring the words "HUNT'S REMEDY" on the trademark broad ribbon, was approved by the Commissioner of Internal Revenue on January 20, 1879 (Holcombe 1979,

94-95). The 6-cent Wm. E. Clarke stamp was first issued in 1879, with the final delivery occurring on November 24, 1880 (Toppan Deats and Holland 1899, 235).

Holcombe reports that Hunt's Remedy was sold in two sizes, the smaller size retailing at seventy-five cents, which required a three-cent stamp, and a larger size selling for \$1.25, which required a six-cent stamp*. Accordingly, William Clarke subsequently decided to have a three-cent stamp engraved. Based upon the die number, C-318, this occurred after the American Banknote Company assumed the printing contract for private die stamps. An analysis of the American Banknote Company dies indicates that the die numbers were assigned in sequential order. Die C-317 was assigned to the six-cent S. R. Van Duzer stamp, which was approved by the Commissioner of Internal Revenue in January 1880. Die C-319 was assigned to the three-cent J. E. Hetherington stamp, which was approved by the Commissioner of Internal Revenue in February 1880. Thus, it appears that the three-cent William Clarke essay was prepared at the end of 1879 or very early in 1880. As mentioned above, this essay is the same design as the six-cent Wm. E. Clarke stamp, but with the denomination changed to three cents. The essay was not listed by Turner, and is missing from the Eagle collection at the National Postal Museum. As this is the only recorded copy, the essay may well be unique.

Although William Clarke did not adopt the three-cent essay, very shortly thereafter, he had a three-cent stamp prepared. The issued design is one of the most popular match and medicine stamps, with a vignette of man beating a skeleton with a bottle of Hunt's Remedy. This design was also used by William Clarke for a popular trade card, and was later used in the design of a postage stamp in the Celebrate the Century series commemorating the Pure Food and Drug Act of 1906 (Scott 3182f). The issued three-cent stamp was assigned die C-355, and was approved by the Commissioner of Internal Revenue in February 1880. There was a single printing of 9,000 copies of the three-cent stamp in 1880. The business, or at least William Clarke's involvement in the business seems to have ended abruptly in late 1880 or early 1881. A short time thereafter, the product

*The proprietary tax rate was one cent for each twenty-five cents or fraction thereof up to \$1.00 and then two cents for each fifty cents or fraction thereof over \$1.



reappeared on the market, but under the name Hunt's Remedy Co. (Holcombe 1979, 96–97).

Additional thoughts

Some of the statements in parts one and two of this article can be updated based upon information from the Tollman sale. In analyzing the American Banknote Company die numbers to determine when the Wm. E. Clarke three-cent essay was prepared, it became apparent that this information had been overlooked in attempting to date the Eisenhart, E. W. King, and Dr. Gounod essays. The Eisenhart's Matches essay was actually prepared using the same die, No. 4193, as the issued stamp. Thus, the Eisenhart's essay must have preceded the J.W. Eisenhart's die proofs.

As explained in more detail in Part 1 of this article, the E. W. King essay was a modification of the W. D. Curtis stamp which was approved by the Commissioner of Internal Revenue in April 1869. An analysis of the die numbers demonstrates that the E. W. King essay was engraved after the W. D. Curtis stamp but before the Cannon Match Company stamp. The E. W. King essay was assigned die number 4182. Die 4181 was assigned to the E. K. Smith stamp, which was approved by the Commissioner of Internal Revenue on November 19, 1875. The die numbers are not consecutive, and the next assigned number was die 4193 which was the J. W. Eisenhart's stamp, which was approved by the Commissioner of Internal Revenue on December 13, 1875. Thus, the E. W. King essay was most likely prepared in late 1875. The Cannon Match Company stamp was assigned die 4802, and was approved by the Commissioner of Internal Revenue on November 23, 1877.

The Dr. Gounod essay does not have a die number. Although the lack of a die number would seem to eliminate the ability to date the essay, in this case it dates the



The 3¢ Clarke stamp design was similar to a store card published by the company. This design was adopted for use on the Centennial stamp honoring the Pure Food and Drug Act of 1906.

essay to the period around February 1879 when the National Banknote Company was consolidated into the American Banknote Company. The National Banknote Company printed its logo and die number on its die proofs. When National Banknote was consolidated into American Banknote, American Banknote printed some of the National Banknote dies but did not print the National imprints. (Friedberg (undated), 6–7). Moreover, the plate block of Dr. Gounod plate essay, contained in the Eagle collection at the National Postal Museum, bears plate number 97. Like the die numbers, the plate numbers were assigned in sequential order. Christopher West listed the plate numbers for American Bank Note plates in United States Match and Medicine Stamps. The first American Banknote plate listed by West was number 98 for the Hop Bitters Co. stamp. (West 1980, 39). The Hop Bitters die was number C-7, the lowest identified American Banknote die number, and was approved by the Commissioner of Internal Revenue in April 1879. Thus, it appears that the Dr. Gounod essay was prepared in the early part of 1879.

The Tollman auction included examples of many of the match and medicine die essays. The sale contained eight die essays of the J. Winslow Jones essay, as well as the approval model, resulting in an upward revision in the number of essays recorded. The Friedberg and Bansner census reported just nine copies of the essay. It now appears that there are at least twelve copies of the J. Winslow Jones essay available.

Finally, it is worth noting that the Tollman auction catalog misidentified two match and medicine facsimile labels as essays. A Mishler's Herb Bitters facsimile label (Springer 181M2),* was offered as lot 258 and described as "an extremely rare essay, none was offered in the Joyce sale." Similarly, lot 292 contained two U.S. Proprietary Medicine die proofs and a copy of the U.S. Proprietary

M&M essays/43

*There are two varieties of the Mishler facsimile label. It is difficult to determine whether the label is Springer 181M1 or 181M2 without measuring the label.

Parcel Post stamps used as revenues

[This article was received in duplicate as two separate mailings, from an unknown person claiming to be an ARA member. While I do not make it a normal practice to print anonymous letters, I am publishing this article. I think I know who the author is and I would encourage them to acknowledge their authorship, at least to me if not the entire readership. KT]

It is with great pleasure that I take pen in hand to report the recent discovery of a remarkable document in a small town in Ohio. A photocopy of the document illustrates the reason for the enthusiasm. It is a 1916 deed to real estate in the town of Rockford in Mercer County, Ohio, near its border with Indiana. The land was transferred for a consideration of \$3,500. The tax rate at the time was 50¢ per \$500 of value. Thus, the transaction required documentary revenue stamps totaling \$3.50 to be affixed upon delivery of the deed.

Apparently, this little berg was fresh out of revenue stamps, but the post office must have had some parcel post stamps. Parcel post stamps were first issued in December 1912, though usages seem to date from early 1913 and January 1, 1913, is considered to be the first official day of issue. They were intended solely to frank parcels under the newly established fourth class mail rates for parcels. After June 26, 1913, the Postmaster General issued an order authorizing regular postage on fourth class mail. The parcel post stamps at that same time, also became available for regular postage and the remaining stocks used until exhaustion. The one exception being the 75¢ denomination; the remainder of which were destroyed in September 1921.

What makes this document so

WARRANTY DEED

WITH DOWER

Know All Men by These Presents, That We, Stewart Miller and Harriet F. Miller,
husband and wife, of Defiance county, Ohio

in consideration of the sum of
Thirty-five hundred (\$3500.00) Dollars,

to us paid by Anna Krugh, of Rockford, Ohio.
THE GRANTEE,

the receipt whereof is hereby acknowledged, do hereby GRANT, BARGAIN, SELL AND
CONVEY to the said ANNA KRUGH, her

heirs and assigns forever, the following described REAL-ESTATE
situate in the County of Mercer, in the State of Ohio, in the Town VILLAGE of
ROCKFORD. and bounded and described as follows, to-wit:

Lot NUMBER SIXTEEN (16) of the ORIGINAL PLAT of the town of Shanesville,
now called ROCKFORD, less two (2) rods in width off of the entire WEST END
thereof.

Statement as to incumbrances: This conveyance is made subject to the prior
claim of The ROCKFORD, OHIO BUILDING and LOAN ASSOCIATION COMPANY of Rockford
Ohio, as same appears of Record in Vol. 62 at Page 318, of the Mercer County
Mortgage Records, for the sum of \$2000. arrearage of interest, if any, and also,
for delinquent Taxes, for the Tax year 1912.



remarkable is that the tax was not paid with the appropriate revenue stamps, but with the weirdly striking and wholly inappropriate 25¢ parcel post stamp; fourteen of them in all!

Needless to say there is nothing quite like this in all of U.S. postal or fiscal history. Each stamp is duly canceled in pen by the grantor in an attractive purple ink. If there is a more stunning example in U.S. of the use of postage stamps in a misguided attempt to comply with the documentary tax laws, I am unaware of it. The only

recorded use of parcel post stamps on a document before now was an county official's performance bond found by collector Woody Westhoim in Iowa around 1960, which bore a pair of the same 25¢ value. He referred to it at the time as "unique." At the time, he was right. This might be said to eclipse the extraordinary Westhoim find by a factor of seven.

Everyone who sees this item seems to have the same reaction; "Holy (fill in the blank)"!

by Scott Troutman, ARA

One of those little mysteries to me is why the red documentary revenues have dates on them. They were not just good in the year they were issued. You could use them any time and most of the deeds I have seen have them used up to a couple years later (when they normally ran out).

The attached letter from the IRS to a Mr. Haines, who tried to return stamps for cash, may give a reason.

Mr. Haines had \$11 worth of red revenues he claimed he bought in 1962. For whatever reason, he never used them. In 1969, he found out there was a Form 843, which you could fill out and send it to get a refund turning stamps back into cash.

But as this letter shows, he had no such luck. The IRS ruled that the stamps had to be returned within three years of purchase. His stamps obviously were not eligible for refund as he claimed he purchased them in 1962. So the IRS put them back in a little envelope and sent them back to him.

They are a mint R667 \$1 and a R677 \$10. Their catalog value today is \$12.60.

I do not know if they put the date on the stamps in order to manage refunds. But it is a possibility.

Claim on Documentary stamps

Address any reply to: 412 S. Main St., Wichita, Kans. 67202

US Treasury Department

District Director
Internal Revenue Service

Date: 9-13-69 In reply refer to: DIR:WIC:C:RC:

Brook L. Haines
1902 Lane
Topeka, Kansas 66604

Re: Claim on Documentary Stamps
Form 843

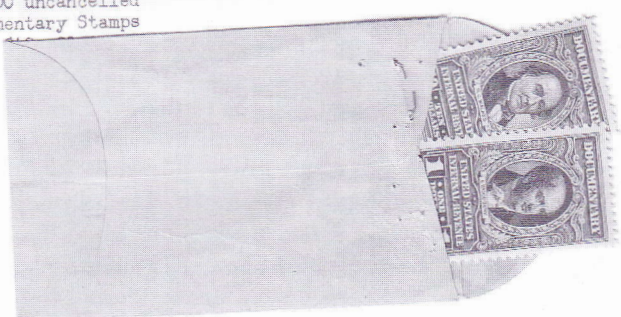
Dear Sir:

This will acknowledge receipt of Form 843, Claim in the amount of \$11.00, representing documentary stamps purchased during the calendar year 1962, as disclosed on the Form 843, and for which you desire re-imbursement.

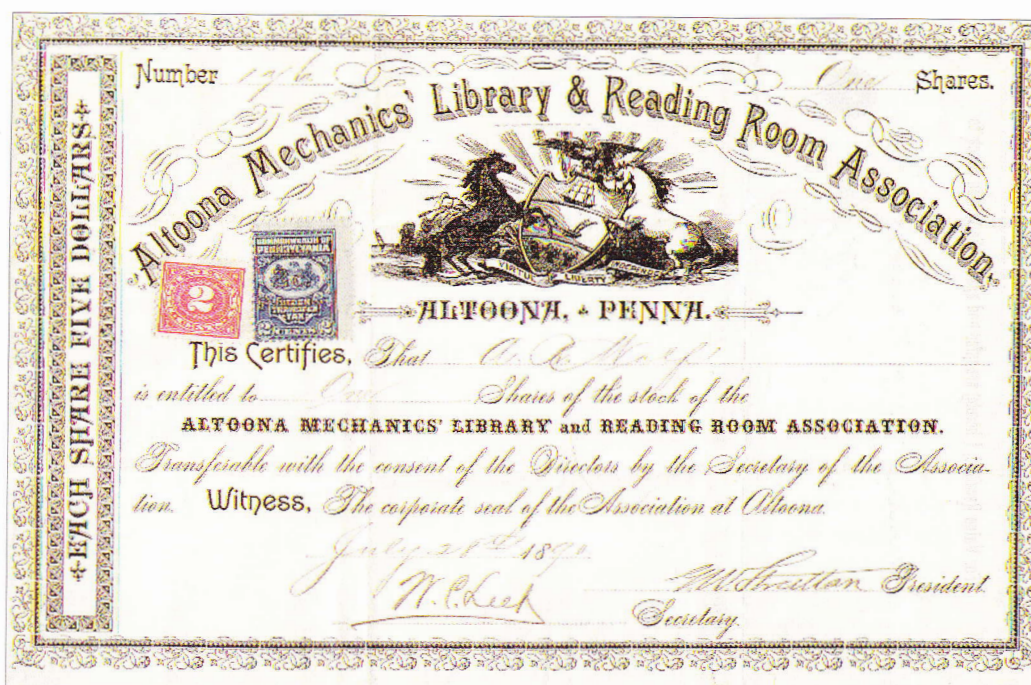
In order for a claim to be valid in connection with documentary stamps it must be filed within three years from the date of purchase of the stamps. Since the claim states that the stamps were purchased in the year 1962, your claim is being disallowed and we are returning your claim together with the uncanceled stamps in the amount of \$11.00. This action is in accordance with regulations governing claims for refund of amounts used in the purchase of documentary stamps.

Yours very truly,
Florine L. Miller
Florine L. Miller
Supervisor, R C & S Section

Enclosures:
\$11.00 uncanceled
Documentary Stamps
Form



An interesting stock transfer usage



by Scott Troutman, ARA

The share of stock shown here is from the Altoona Mechanics' Library & Reading Room Association from 1890. The stock has on the front correct usage of the a two-cent U.S. revenue (Scott No. R229) and a Pennsylvania two-cent stock transfer stamp (Hubbard ST1) to pay stock transfer taxes. One would have thought a RD2 stock transfer stamp would have been used instead of the R229.

The library began originally as the Mechanics Library of the Pennsylvania Railroad, housed in the Master Mechanics Building in Altoona, Pennsylvania. The library was formally chartered on November 13, 1858.

This library was established originally to support the engineering and operating staff of the railroad, engaged in constructing steam locomotives and railroad cars in the newly formed and expanding works of the Pennsylvania Railroad in Altoona. By the 1870s, the library was possibly the finest technical library in the state.

Around 1860, the library was moved into the Logan House, a 102 room hotel the Pennsylvania Railroad constructed next to the railroad station in Altoona and grew by the 1890s to contain around 52,000 volumes. The library was housed in a room over the railroad station.

At the urging of several leaders, including Thomas A. Scott (the fourth President of the Pennsylvania Railroad), Andrew Carnegie and Robert Pitcairn (another railroad man), the library was opened to the public. The fee to use the library was twenty-five cents a month in 1876, and its holdings expanded to classic literary works

as well as the technical materials.

At some point the Altoona Mechanics' Library & Reading Room Association was formed. This organization may have aided in funding book purchases, and members may have had free use of the library. Shares of stock cost \$5. The example shown, certificate number 176, is from 1890 but I have later shares from 1921 (share 543). This share's original owner, A.R. Wolf, owned Wolf's Furniture store a block from the library; a business which is still a fixture in town.

Around 1925 the railroad decided to divest itself of the library. The decision was made to turn it over to the City of Altoona as a gift. The problem apparently was that now the Reading Room Association owned part of the library. The solution was that the railroad purchased all the stock shares. That is why the stamps are from the 1925-27 time frame.

The library was turned over to the city in 1927 and was first moved into the Roosevelt Junior High School. These were the foundation books for the modern Altoona Public Library, today housed across the street from the junior high. Later about 800 linear feet of technical railroading books and materials were given to the Altoona Memorial Railroaders Museum, which is housed in the former Master Mechanics building, the libraries original home.

I have never seen stock from another library and only about 800 shares were ever issued. As such I consider this a most unusual usage.

Cigar Maker's Permit: an update

by Alan Hicks, ARA

Another previously unseen U.S.I.R. document relating to cigar manufacturing has come to light. It is a "Collector's Certificate to Manufacturer of Cigars," and is dated April 1, 1903.

Basically, it acknowledges that the cigar manufacturer has posted a bond to the United States. In this case, the bond of \$300 was posted by Mr. Edward H. Adams of Durham, New Hampshire. It is signed by handstamp Geo. Woods, Deputy Collector In Charge, but bears the embossed stamp of James A. Woods, District Collector of New Hampshire. Nepotism?

The document goes on to describe the location and layout of the premises. "Manufactory No. 48" may sound rather grand and industrial, but it was only four rooms on the ground floor of a two story building one mile from a public highway! Failure to post this document in the manufactory would subject the manufacturer to a fine of \$100, and presumably he could not operate legally without having posted the bond.

A note at the bottom refers to Sec. 35, Act of October 1, 1890, and states that the bond necessary for each employee is dispensed with and the only bond required is a minimum of \$100. A reading of this section of the Act simply notes that the amount required for a Cigar Manufacturer's Bond is reduced from \$500 to \$100. (Statutes, 1891)

References to numbers of employees and minimum amount of bond may have been added to the law subsequently. At this time a special tax stamp was not required of cigar manufacturers. The bond guaranteed payment of any excise taxes and also served to keep track of manufacturer's premises and locations, reducing the possibility of small manufacturers operating outside the U.S.I.R. tax collection system.

Form 41½—REVISED JANUARY, 1891.

COLLECTOR'S CERTIFICATE TO MANUFACTURER OF CIGARS.

U. S. Internal Revenue,

District of _____ :

COLLECTOR'S OFFICE,

_____, 1903

(To be issued upon the approval of the Manufacturer's Bond, and posted in a conspicuous place in the Manufactory. Failure to obtain this Certificate, or to keep it posted, renders the Manufacturer liable to a fine of not less than one hundred dollars.—Section 3387, U. S. Revised Statutes.)

I hereby certify, That Edward H. Adams
 Manufacturer of Cigars at Durham, N.H.
 has given bond to the United States in the sum of \$300
Three hundred Dollars,
 said premises being Manufactory No. 48 of this District, and
 limited to the metes and bounds as follows:
The ground floor (rooms) of a two story
house situated on Great Bay in town of
Durham N.H. about 5 miles from New Market
and one mile from public Highway.

In witness whereof, I have hereunto affixed my hand and seal, at
 _____, this 1st day of April, 1903

 Collector.

NOTE.—Section 35, Act of October 1, 1890, dispenses with bond "for each person proposed to be employed by him in making cigars," and makes the minimum amount of bond \$100.

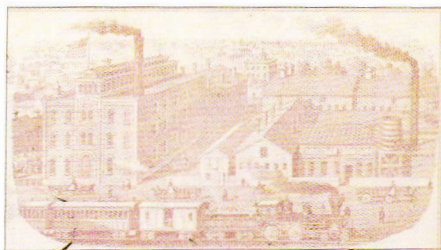
2-1719

Reference

U.S. Statutes at Large, Vol. 26, Sec. 35. United States Government Printing Office, Wash. D.C., 1891.

The newly uncovered "Collector's Certificate To Manufacturer of Cigars", from Durham, N.H.

To the Editor...



The changing face of business

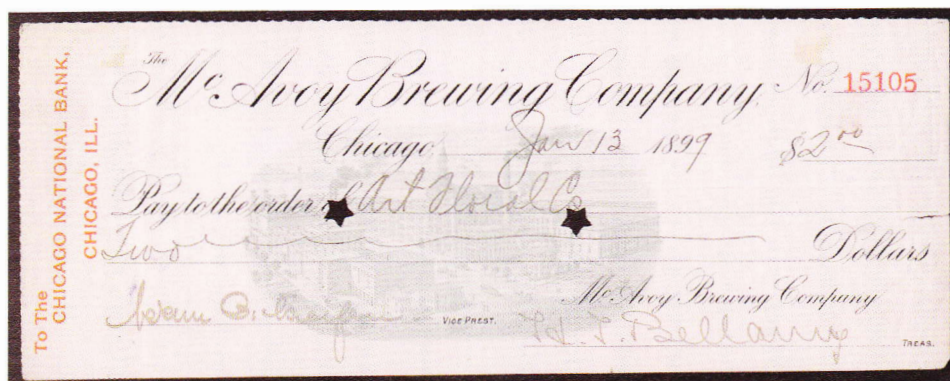
I read the article on the vignettes on Downer and Bemis checks in the January-February 2007 of *The American Revenuer* with some interest. Actually, there are five different vignettes on these checks. The earliest was used in 1868 and 1869 on checks bearing RN-B1 imprints. There are also checks from 1870 with the first type of vignette in the Spector article that bear RN-B1 imprints.

By 1883 the company had become the Beamis &

McAvoy Brewing Company. Their later checks, bearing RN-G1 imprints, had the final vignette in the Spector article printed on the back, with another, entirely different one as well. Actually, one can find checks of the last kind illustrated in the article that have the company name changed over to Bemis & McAvoy.

The McAvoy Brewing Company is noted for one other check, which is a real rarity. It is one of the Type X checks with the revenue on the back.

Robert Hohertz, ARA



Information sought U.S. plate markings

In the September 1965 issue of the *U.S. Specialist* (page 301) there is a reference to a statement made by John N. Luff in his 1903 book (as well as the 1937 edition and the 1981 reprint). Luff states (page 198 of the 1981 Quarterman reprint): "On the sheets of special delivery stamps printed by the Bureau of Engraving and

Printing we find groups of letters in the margin at the upper left corner. An explanation of these letters is given in the following extract from the *American Philatelist* for 186 (page 10): 'A rule of the Bureau of Engraving and Printing requires that, each time a plate of stamps is printed from, the plateman must cut his initials on the margin of the plate, so that, should any irregularity occur, the responsibility may be more easily traced.' This note

refers to revenue stamps. Why the rule has been applied to special delivery stamps and not to other varieties of postage stamps I am unable to explain."

Librarians at the APRL have been unable to verify the quotation from the 1886 *American Philatelist* as the 1886 issues of this journal were from November and December and were just bylaws, regulations, etc. Any help anyone can give in identifying the source of this quote would be greatly appreciated.

I am also looking for any information pertaining to

Information sought

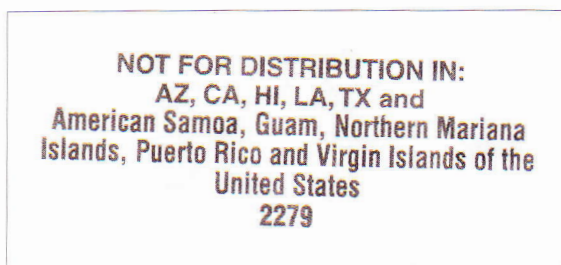
I am the editor/compiler of the *Handbook on Precancel Counterfeits, Fakes, Souvenirs, Personals, Fun And Postcancels that Look Like Precancels*. (This is a temporary title, no where near being ready to publish yet with only 1,100 pages.)

I have run into a dead end on some research. William Hale was a notorious faker/counterfeiter in the 1920s-30s. He ended up in the Federal Penitentiary in Atlanta for his efforts.

Orange quarantine labels

Frank Binder sent these labels to me. He found them on bags of oranges from Florida this past fall. I know nothing about them; perhaps our members can supply information.

Scott Troutman



revenues found in articles or books on the following marginal markings: pressmen's (or printer's) initials, plate finisher's (or plate cleaner's) initials and siderographer's (or transferrer's initials. I do not want any material on PERFINs (perforated initials), pontmark initials or postmaster's initials.

I can be contacted at 1636-44 Route 38, Suite 153, Lumberton, NJ 08048 or at <advinod@earthlink.net>.

Doug D'Avino

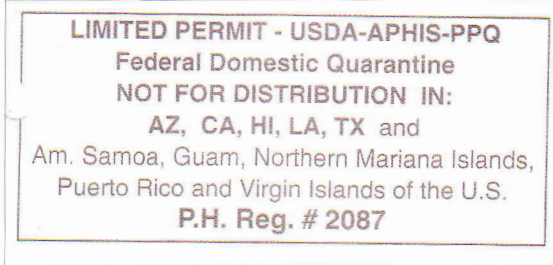
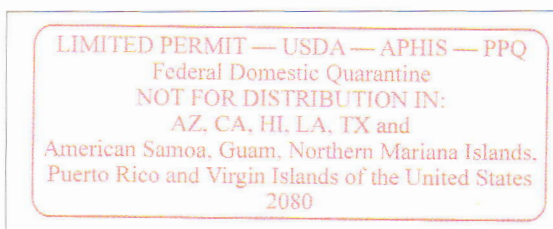
Chair, USSS Maginal Markings Committee

The December 1936 issue of *Postal Markings*, page 77, notes that: "Hale had extensive dealings with at least one 'dealer' who is now in the Federal hands for monkeying with revenue stamps."

The question is: who was that "dealer"? If anyone can provide any information please contact me through your editor or by email at <wcummings@woh.rr.com>.

Thank you,

Bill Cummings



M&M essays/from page 37

Medicine facsimile label (Springer 243M1), which was described as an "essay with 'Cincinnati, Ohio' in label at right instead of 'Four Cent Stamp.'"

For additional information about match and medicine die essays, please visit the author's personal webpage at <<http://dalessandris.net/essays.aspx>>.

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The American Revenue Association

Secretary's Report

Applications for Membership

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

AMADO, JOAQUIN 6966. Moralarzal, 104, Madrid 28034 Spain. Proposed by: Martin Richardson 1507. Spain, Western Europe.

EASTMAN, CHARLES E 6963. PO Box 250, 3886 Adams Chapel Rd, Harlem GA 30814. Proposed by: Eric Jackson 1563. Austria, Canada, Germany, Seals, United States.

GARCIA-FRUTOS, SILVIA 6962. Proposed by: Martin Richardson 1507. US-Revenue Stamped Paper, US-Stamps on Documents.

HEBERT, RICHARD S 6967. PO Box 346, Panama City FL 32402. United Kingdom, US-State.

LOSLEBEN, ROMAN J 6965. Proposed by: Eric Jackson 1563. Canada-Telephone & Telegraph, United States, US-Playing Cards, US-Silver Tax, US-Stock Transfer, US-Wines.

MACLEAN, WILLIAM 6971. PO Box 296, Manahawkin NJ 08050. Proposed by: Martin Richardson 1507. Worldwide

MERLIS, SIDNEY 6968. Proposed by: Richard Friedberg 2501. US-Literature, US-Revenue Stamped Paper, US-Scott Listed.

WHITEHOUSE, CALE 6970. 400 Mission Ranch # 26, Chico CA 95926. Proposed by: Allen Frachia 5006. United States, US-Literature, US-Possessions, US-Taxpays, US-Telegraphs.

WOODS, CHARLES EDWARD 6964. 10960 Beach Blvd, Lot 20, Jacksonville FL 32246. Proposed by: Eric Jackson 1563. US-Cinderellas, US-Documentary, US-First Issue, US-Proprietary, US-Taxpays

ZEBB, JOHN M 6969. 261 The Meadows, Enfield CT 06082. US-M&M, US-Proprietary.

Reinstated

DAVID S KLEINMAN MD 4911. 1374 Vincenzo Dr, Toms River NJ 08753-2768.

JOHN J LEWIS 4772. 125 Mountain Canyon Place, Alamo CA 94507.

Deceased

5039 FOLEY, JOSEPH E

5071 MATSON, JERRY A
3875 SPENCE, ROBERT A

Address Changes

KNAPP, JOHN J 6828. 223 Summit Circle, Lakeville PA 18438.

Dropped for Non-Payment of Dues

(As Of :04/23/2007)

6903 ASH, WILLIAM
1819 ASHWORTH, HARRY A
5800 BASLAW, LOUIS
6892 BUFFINGTON, NINA
6875 CHRISTENSEN, CHRISTOPHER
4121 CUNNINGHAM, BARRY
5132 DENISON, JOHN C
3965 DESCHL, EDWARD F
2908 DEWEY, ROBERT A JR
4590 DOERNBERG, DAVID G
5255 DOWNING-MOLLERE, MARY
4989 DUFRESNE, RICHARD L
3672 EHRMIN, RICHARD A
4099 FARKAS, JOHN M
5400 FISHER, RANDOLPH R
4870 FREDRICKSON, NEIL
6911 FRITZ, RUSSEL ALAN
3151 FUNKHOUSER, JOHN G
2479 GARSICK, JOSEPH
3786 GIBSON, JAMES M (MIKE)
1613 HAUS, PAUL G
3841 HOSANG, JOACHIM
1466 IBSEN, HENRY G
5714 JOHNSTON, GARY
2009 KALP, JEFFREY
3802 KASE, RICHARD ALAN
6906 KENT, PETER J
4071 KEVELSON, MYRON
6908 KIDDLE, FRANCIS
1441 KOLCZ, FRED J
6805 KOVAL, JOHN
6918 KUBINSKY, PAUL M
1442 LEAVITT, STEVE
6919 LEBLANC, LOUIS A
5416 LEMKE, JANET S
3997 LEONARD, HARRIS K
3882 LINDQUIST, WAYNE G
5167 MADDEN, JEFFREY B
6896 MASTER, DOROTHY S
5390 MCKELLIPS, JAMES M
6915 MEDWID, ANDREW

6842 MELENDEZ, RICHARD C
 5508 NEWMAN, DAVID H
 4984 NUNES, DR JOHN J
 6869 ORMSBY, RICHARD J
 4305 PATETTA, BOB
 5313 PETERMANN, MICHAEL R
 4101 PHILATELIC FOUNDATION,
 4859 PICKER, DR SELWYN
 3017 PURI, V P
 4040 RICHARDS, GEORGE II
 5297 RICHOUX, HOWARD
 3266 RIDDELL, A J S
 6895 ROKITSKI, STEPHEN
 6890 ROONEY, WARREN
 6821 ROWAN, MURIEL
 0886 RYAN, G S
 1084 SALSMAN, LAWRENCE F
 6893 SANNICANDRO, VINCENZO
 5624 SAVAGE, PETER V
 6885 SCHER, MARK J
 4012 SCOTT, RICHARD E JR
 4817 SHEADS, RICHARD E

2248 SHELTON, JOSEPH M
 5459 SHREVE, CHARLES F
 5315 SIMMER, EDWARD
 6914 SLIVITZKY, ANDRE
 5398 SMITH, DAVID W
 5095 SPINELLA, CARMELO
 5579 STIBIL, C W
 2871 STOW, S R
 2581 STROTHER, STEPHEN F
 6917 TICHENOR, DONALD K
 5722 TREMBLAY, JERIE L
 2636 VORHIES, JACK M
 4499 WARREN, THOMAS M
 5349 WEISBERGER, EDMUND A
 5056 WHITE, GARY
 5741 WHITTED, WARREN
 4717 WYATT, EDDIE D
 5394 YON, WYATT K
 4770 YOUNG, STEPHEN H
 4693 ZACHRITZ, WALTER B
 5203 ZHURAVLEV, IGOR
 4886 ZIPPRIN, LIONEL

Carter Litchfield, 1932–2007

The revenue collecting community lost one of its greatest students with the recent passing of Carter Litchfield. Carter was a gentleman who was always available to help other collectors with information and advice on their philatelic projects. He is best remembered for his work in the field of United States Internal Revenue and State Oleomargarine stamps. More than forty years of collecting and research have resulted in many articles published in *The American Revenuer* and the *State Revenue Newsletter* as well as his catalog *History of Oleomargarine Tax Stamps and Licenses in the United States*. This was published in 1988 by Olearius Editions and is widely recognized as the authoritative reference work on the subject. Olearius was Carter's imprint for the many books he published relating to oil mills, from ancient times through the 1800s.

Carter specialized in oleomargarine stamps because they reflected his professional interest. He was a professor of biochemistry specializing in fats and oils who taught at Rutgers University for many years. He created an outstanding collection of oleomargarine stamps in addition to a unique library on the subject of fats and oils. The library is composed of many thousands of scarce volumes in many languages. The library, along with the stamp collection, will be donated to the Hagley Museum and Library in Wilmington, Delaware. The Hagley is a non-profit organization specializing in American busi-



ness and was founded by the Dupont family. Carter believed that his stamp collection should be available for study by future philatelists and researchers.

Carter is survived by his wife Carol who is also a collector, specializing in the theme of maps on stamps. He will be deeply missed by all who had the opportunity to know him and share his love of stamps.

Alan Hicks



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All stamps are in used condition unless noted as mint.

1	First Issue Revenue Stamps R2c L.C. & Co. JAN. 1863. (Lawrence Cohen & Co.) black private die playing cards printed cancel, F perf faults PHOTO 160.00	65	RJA70a used, VF thins, light stains 150.00	125	Ventura Co. , sixteen different values, 55c to \$550, mint, VF --
2	R2c L.C. & Co. MAY 1864. (Lawrence Cohen & Co.) black private die playing cards printed cancel, F few short perfs, s/e at top PHOTO 160.00	66	RJA104a mint, VF PHOTO 1,000.00	126	MINNESOTA Deed Tax 100 subject printing plate, without denominations, VF and unusual --
3	R3b horizontal strip of three, imperforate vertically, unused, F s/e at top PHOTO 825.00	67	Embossed Revenue Stamped Paper RM45 sharp strike on a promissory note, Norwich, Ct. 1800. Fold just touches stamp, F-VF 45.00	127	\$200 blue, booklet pane of two, mint, VF --
4	R3c A.B. & S. Sept. 1864 black p/c, F short perf --	68	RM46 sharp strike on a promissory note, Norwich, Ct. 1799. Ms. over stamp, F-VF 125.00	128	OREGON Documentary D7 mint, VF --
5	R3c B.C.M. Co. Jan. 1868 (Byam, Carlton Match Co.) black p/c, F short perfs --	69	RM85 sharp strike on a promissory note. 1800. Ms. affects stamp, VF 75.00	129	D8 mint, F-VF --
6	R3c B.C.M. Co. 1868 (Byam, Carlton Match Co.) black p/c, F-VF crease --	70	RM111 sharp strike on a promissory note. West Stockbridge, Mass. 1798. VF 50.00	130	D22 mint, F --
7	R3c W.A.C. Jan. 1868. (William A. Clark Matches) black p/c, F s/e at top --	71	RM163 sharp strike on a promissory note. Pasquotank Co., N.C. 1800. VF 50.00	131	D30 mint, F-VF --
8	R3c H & S (Howe & Stevens, Boston) inverted black p/c, F thin spot, light soiling --	72	RM179 sharp strike on a promissory note. Philadelphia, Pa. 1800. VF 30.00	132	OREGON & WASHINGTON Melon & Tomato Marketing Agreements \$1 green, booklet pane of 16, mint, F --
9	R4a F-VF 550.00	73	RM202 sharp strike on a promissory note. 1799. F-VF fold affects stamp 200.00	133	SOUTH DAKOTA Resident Waterfowl Stamps 2 mint, VF disturbed gum 800.00
10	R6c two horizontal pre-print paper folds, F --	74	RM245 sharp strike on the estate inventory of William Hunter. 1801. VF fold affects stamp, small document flaws 25.00	134	CANADA Bill Stamps FB36 unused, F PHOTO 400.00
11	R19b used on a ms. Telegram from the Hotel Saratoga. 1863. F crease affects stamp --	75	RM264a type 1, sharp strike on a promissory note. New York, N.Y. 1801. VF ms. over stamp 75.00	135	Gas Inspection Stamps FG6 used, F short perf, corner crease 125.00
12	R25a block of forty-nine (7x7), F-VF light creases and small faults, the third largest recorded multiple, ex-Weill Bros. 1,926.00++	76	RM278a clear strike on an inland bill of exchange for \$1,000. Charleston, S.C. 1817. VF fold affects stamp 10.00	136	FG8 mint, F part OG 275.00
13	R28c J.R.D. oct 1865 (J. R. Durling Matches, N. Y.) inverted red p/c, F-VF light soiling 25.00	77	RM560 type S-C, sharp strike on an import certificate for one pipe of brandy from Malaga. 1802. VF 35.00	137	FG13 mint, F part OG 450.00
14	R32a E.R.G. & CO. black h/s, VF 50.00	78	RM561 type S-C, sharp strike on an import certificate for one puncheon of rum from Jamaica. 1801. VF 25.00	138	Weights & Measures Stamps FWM8 used, F short perf 160.00
15	R32a horizontal strip of three, VF PHOTO 270.00	79	Revenue Stamped Paper RN-C21b Virginia, Nev. Agency of the Bank of California, Pacific Mill & Mining bank check. Unused, VF 140.00	139	FWM15 used, F crease 60.00
16	R33a F-VF 200.00	80	RN-V1, P1 over W2, Dubuque & Sioux City Railroad Co. \$1,000 bond. 1867. VF 175.00	140	FWM19 used, F-VF small faults 55.00
17	R33b large imperf margins, F-VF PHOTO 650.00	81	RN Facsimiles, Corlies, Macy & Co. sample book contains 24 different checks & drafts of which 20 have FACS, VF front cover is reattached --	141	FWM53 used, VF 35.00
18	R43a horizontal pair, F-VF PHOTO 700.00	82	Private Die Medicine Stamps RS14d unused, F-VF short perf 85.00	142	Supreme Court Stamps FSC4 punch cancel, F 95.00
19	R44b P.R.R. Co. (Panama Rail Road Co.) blue h/s, VF --	83	RS72b F faults including small nick at left PHOTO 2,200.00	143	FSC9 punch cancel, F 40.00
20	R44c M.D.B. MAY 1865. (Fitchburg Rail Road Co.) black p/c, F --	84	RS106b F-VF thin spots, short perf 350.00	144	FSC12 punch cancel, F crease PHOTO 475.00
21	R51a vertical pair, VF PHOTO 500.00	85	RS163b F light crease, sealed tear PHOTO 2,250.00	145	FSC14a punch cancel, VF short perf 650.00
22	R54a block of six (2x3), VF 700.00	86	RS226a F-VF usual creases, small faults 75.00	146	FSC15 punch cancel, F-VF PHOTO 325.00
23	R64a horizontal pair, VF small repair at LL corner PHOTO 300.00	87	RS227a F-VF usual creases, small faults 75.00	147	FSC16 punch cancel, VF short perf 225.00
24	R66a block of seventeen (3x5+2), VF couple creases, small sealed tear 2,045.00	88	RS235d F-VF light creases, small ink spot at lower right PHOTO 2,000.00	148	FSC20 mint, VF disturbed gum PHOTO 500.00
25	R76a horizontal pair, BSM, VF 275.00	89	RS289p block of four, red L & K p/c, F 40.00	149	FSC22 punch cancel, VF 30.00
26	R81a horizontal pair, F-VF PHOTO 400.00	90	Private Die Perfume Stamps RT10d F-VF light crease, repaired at left end PHOTO 1,500.00	150	FSC23 punch cancel, VF PHOTO 450.00
27	R87a huge margins to just touching at right, F PHOTO 6,500.00	91	Firearms Transfer Tax Stamps RY1 mint, F PHOTO 350.00	151	FSC24 mint, VF 17.50
28	R91a horizontal pair, VF light crease PHOTO 800.00	92	RY3 mint, VF 85.00	152	Excise Tax Stamps FX24 mint, F-VF 30.00
29	R99c F short perfs PHOTO 2,000.00	93	Cigars Taxpaid Stamps TC47P in block with three pie shape wedges in design from the Ordway American Bond Detector, pub. 1869, VF --	153	FX29 mint, VF 30.00
30	R101c horizontal pair, SON Philadelphia & Reading Rail Road blue h/s cancels, VF PHOTO 300.00	94	TC707a partial pink SPECIMEN overprint, VF creases --	154	FX37 used, F-VF small thin 70.00
31	R102c F-VF faint corner crease PHOTO 900.00	95	Small Cigars Taxpaid Stamps TD76a mint, VF 7.50	155	FX73 used, F-VF 160.00
32	Second Issue Revenue Stamps R119 VF PSE certificate PHOTO 550.00	96	Tobacco Taxpaid Stamps TF415 mint, VF 17.50	156	FX120 mint, F-VF 25.00
33	Third Issue Revenue Stamps R151a unused, F-VF PHOTO 400.00	97	TF460 partial pink SPECIMEN overprint, XF --	157	FX128 used, VF couple short perfs 60.00
34	Documentary Stamps R155 bottom plate #556 block of 25 on a deed for property in Washington, D.C. 1898. F-VF vertical crease thru center of block --	98	TF465 partial pink SPECIMEN overprint, XF --	158	FX131 mint, VF 90.00
35	R181 mint, F-VF disturbed gum PHOTO 1,000.00	99	Special Tax Stamps Coin-Operated Gaming Devices F.Y.E. 1944 \$100 black & red (orange s.c.) VF tack holes, creases --	159	FX133 used, VF 85.00
36	R685 with receipt tab, mint, XF 250.00	100	Pleasure Boat Or Yacht F.Y.E. 1942 \$5 black (green) VF staple holes, crease --	160	FX136 used, F-VF light soiling 25.00
37	R703 used, VF PHOTO 600.00	101	F.Y.E. 1943 \$5 purple VF creases --	161	Consular Fee Stamps FCF1 used, VF natural s/e at left PHOTO 395.00
38	R705 used, VF PHOTO 750.00	102	General Revenue Essays 26b green VF few short perfs --	162	FCF4 used, VF 50.00
39	Proprietary Stamps RB15b block of six, BEP imprint in top margin, mint, F creases --	103	Washington Head Vignettes 124 india on card, shows partial circles at top and bottom. F-VF some chipping at upper left --	163	Postal Note & Scrip Stamps FPS44 mint, VF 45.00
40	Stock Transfer Stamps RD336 cut cancel, VF PHOTO 900.00	104	First Issue Revenue Stamps Trial Color Proofs R3TC5 blue, perfed & gummed, F 125.00	164	FPS55 mint, F-VF 25.00
41	RD337 cut cancel, F-VF light adhesive stain PHOTO 425.00	105	Telegraph Stamps 15T29 mint, F-VF 55.00	165	Unemployment Insurance Stamps FU1 Specimen, VF 30.00
42	Wines and Cordials Tax Stamps RE179 mint, F-VF PHOTO 1,250.00	106	15T46b mint, VF 75.00	166	FU2 Specimen, VF 20.00
43	Beer Tax Stamps REA1 (1B) VF light creases PHOTO 600.00	107	15T49A mint, VF 90.00	167	FU5 mint, VF 15.00
44	REA43 (44B) one line under Dollars, mint, VF crease ending in repaired tear 100.00	108	15T015 mint, F-VF disturbed gum, small thin PHOTO 1,000.00	168	FU12 mint, F-VF 55.00
45	REA124d (152aC) mint, XF light crease PHOTO 1,000.00	109	16T44b mint, F-VF 40.00	169	FU14 used, VF 50.00
46	REA145 (178a type 152), mint, VF --	110	Postal Savings Stamps PS5 used with nine PS4's affixed, mint cancel, VF 31.50	170	FU16 Specimen, VF 35.00
47	REA187 (213) small punch hole, F-VF crease PHOTO --	111	War Savings Stamps WS5 mint, VF thin spot PHOTO 800.00	171	FU18 used, F-VF 30.00
48	Playing Cards Stamps RF5 Racine, WI., surcharge, L.P.H. p/c, F-VF usual crease PHOTO 600.00	112	CALIFORNIA Documentary , Butte Co., sixteen different values, 55c to \$550, mint, VF --	172	FU22 Specimen, VF 15.00
49	RF6 used, VF 57.50	113	El Dorado Co. , fifteen different values, 55c to \$550, mint, VF --	173	FU27 Specimen, F-VF 25.00
50	RF10c well aligned double surcharge, used, VF crease PHOTO 550.00	114	Imperial Co. , sixteen different values, 55c to \$550, mint, VF --	174	FU35 used, VF 125.00
51	RF15 used, VF thin spot, crease PHOTO 625.00	115	Kings Co. , nine different values, 55c to \$4.95, each with h/s CANCELLED, VF --	175	FU56 Specimen, VF 25.00
52	RF18 carmine surcharge, used, F-VF crease 62.50	116	Mariposa Co. , twelve different values, 55c to \$55, mint, VF --	176	FU57 Specimen, VF 25.00
53	RF24a mint, F-VF PHOTO 175.00	117	Mendocino Co. , 55c value, mint, VF --	177	FU58 Specimen, VF 25.00
54	RF29 mint, F-VF 175.00	118	Sacramento Co. , fourteen different values, 55c to \$110, mint, VF --	178	FU59 Specimen, VF 25.00
55	lot of 82, good variety, most are different, F-VF small faults --	119	San Bernardino Co. , fourteen different values, \$2.20 to \$550, mint, VF --	179	FU60 Specimen, VF 25.00
56	Playing Cards Stamps Bureau Precancels RF20-11 (PC3) line gap pair, VF pulled perf PHOTO 192.50	120	San Benito Co. , eight different values, 55c to \$22, mint, VF --	180	FU61 Specimen, VF 25.00
57	RF23-14 (PC34) pair, VF light crease 6.00	121	San Diego Co. , 55c value, mint, VF --	181	FU63 Specimen, VF 25.00
58	RF23-17 (PC71) VF short perf 17.50	122	Shasta Co. , seventeen different values, 55c to \$550, mint, VF --	182	FU87-95 Specimens, VF 225.00
59	RF26-14.5 (PC111) F-VF crease 100.00	123	Sutter Co. , sixteen different values, 55c to \$110, mint, VF --	183	FU105 used, VF 75.00
60	RF27-19 (PC194) pair, with gum, F-VF 50.00	124	Tulare Co. , sixteen different values, 55c to \$550, mint, VF --	184	FU108 Specimen, VF 30.00
61	Silver Tax Stamps RG129 used, XF PSE certificate PH 525.00			185	FU109 Specimen, VF 30.00
62	Cigarette Tubes Tax Stamps RH1 used on full package of Himyar Tobacco cigarette tubes, VF --			186	FU110 Specimen, VF 30.00
63	Narcotic Tax Stamps RJA62b mint, VF 26.00			187	FU111 Specimen, VF 30.00
64	RJA66b mint, VF 15.00			188	FU112 Specimen, VF 30.00
				189	FU113 Specimen, VF 30.00
				190	FU114 Specimen, VF 30.00
				191	AUSTRALIA-QUEENSLAND Impressed Duty 56-7 embossed cancels, VF 17.50
				192	62 embossed cancel, F 50.00
				193	BERMUDA Revenue 17 used, VF 45.00
				194	19 punch cancel, VF 47.50
				195	BRITISH SOUTH AFRICA CO. Revenue 20 used, VF light crease PHOTO 100.00
				196	21 used, F-VF PHOTO 65.00
				197	CEYLON Judicial 59 punch cancel, F short perf 135.00
				198	61 punch cancel with piece remaining, F 45.00
				199	63 punch cancel, F 50.00
				200	Receipt 1 used, VF 10.00
				201	CYPRUS Revenue 19 used, VF 15.00
				202	38 used, VF 10.00
				203	GRIQUALAND Revenue 60 used, VF 42.50
				204	61 used, F 47.50
				205	62 used, VF 47.50
				206	64 used, F-VF tiny stain 47.50
				207	66 used, F light toning 10.00
				208	67 used, F-VF 50.00
				209	68 used, F few short perfs 15.00
				210	69 used, F 30.00
				211	70 used, F-VF PHOTO 50.00
				212	71 used, F few short perfs PHOTO 100.00
				213	HONG KONG Bill of Exchange collection of 136 stamps, includes many different overprint varieties, F-VF few small faults --
				214	Stamp Duty collection of 88 stamps, most are different, F-VF some small faults --
				215	NATAL Entertainments Duty 8 mint, F-VF disturbed gum 45.00
				216	NEW ZEALAND Wages Tax 66 used, VF 47.50
				217	NIGER COAST PROTECTORATE Consular 7 used, VF 50.00
				218	NIGERIA Revenue 1 used, VF 15.00
				219	TRANSVAAL Customs Duty 8a used, VF 10.00
				220	Revenue 1 used, F-VF 10.00
				221	2 used, VF 10.00
				222	5 used, VF 15.00
				223	6 used, F-VF 225.00
				224	9 used, F-VF the Barefoot Catalogue states only two are known, this is the third PHOTO 250.00
				225	18 used, VF 55.00
				226	31 partial imprint in bottom margin, unused, F light crease 42.00
				227	55 mint, VF 7.50
				228	56A mint, F-VF 15.00
				229	80 used, VF 45.00

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Wanted: Italian Taxpaid revenues, such as; Liquor strips, Tobacco strips, Railroad baggage insurance stamps, etc. by collector. Willing to trade my US/Foreign taxpaid revenues for your Italian Taxpaid revenues or will make an offer for outright purchase. All inquires responded to! Snail mail: Mark Fionda, 159 Oak Street, Ridgewood, New Jersey 07450-2508. E-mail: >ellomom@aol.com>. *1878*

It's A Wrap! *U.S. Revenue Stamps Used on Playing Cards, 1862-1883* by Kristin Patterson. 120 page color book. \$40 postage paid in U.S. Go to <www.swanassoc.com/itsawrap> for more information about the book, CD, and shipping to other countries. Send check or M.O. to Kristin Patterson, 851 Ironwood Drive, San Jose, CA 95125-2815. Phone: 408-267-6643. *1879*

Used revenue catalogs: *Great Britain Revenues* by Barefoot, 1989, \$5.00. *Revenue Stamps of Iran* by Baharaeen and Brooks, 2003, full-color, \$50.00. *Facit Special 1998-99, Scandinavian stamps including revenues of Sweden*, \$25.00. *Revenues of Ottoman Empire and Republic of Turkey* by McDonald, undated, \$10.00. All have some pencil markings. Prices postpaid via media mail. Due to weight I will not ship to foreign addresses.

Cash, personal check, or PayPal. Michael Florer, 30 South Confederate Avenue, Gettysburg, PA 17325-7107 or <mrfloer@comcast.net>. *1880*

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. *1881*

Send \$10.00 to Cindy Sutantio, 4187 Greensbury Dr, New Albany, OH 43054-9107 and get 45 different TV, radio, tobacco, labor, trade, leges, aswell national revenues sent registered by A. Soesantio, Box 15, Lasem 59271 Indonesia (ARA 4219). *1882*

For sale: Indian state revenues and stamped papers. 100s of defferent issues. Also worldwide cinderellas; all topics. Gordan Brooks, P.O. Box 396, Station N.D.G., Montreal, Quebec, Canada H4A 3P7. *1883*

Private collector has Playing Cards, Wine stamps, cut envelope squares, 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>. 1884*

Beer Stamp Album for sale. 125 pages, unpunched, on bright white 65 lb card stock with image of first stamp in most series. Modeled after Priester. \$77.50 plus \$2.50 P&I, prepaid, to: David Sohn, 725 Carlyle Court, Northbrook, IL 60062; 847-564-0692 or 941-966-6505. E-mail <drsohn32@CS.com>. *1885*

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Requests for material as well as new material has slowed to a trickle. These are the countries I have material for:

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Any member wanting any of these countries should drop me an email. As to new material I will provide up to 5 blank books free(you pay postage, say \$2). If you fill at least 3 books and return them the sales commission will be reduced to 10% from the normal 15%.

To make it attractive to members to consign stamps we need to have requests for material and we also need material so that members requesting areas can get a circuit in a reasonable time frame.

Ray Major, Foreign Sales Circuit Manager

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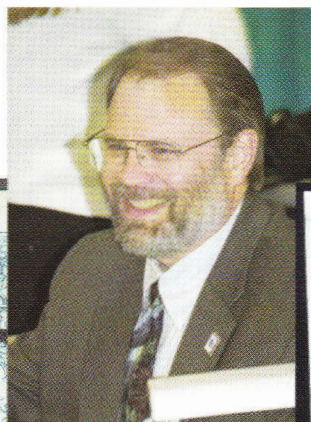
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