



# The American Revenuer

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The famed Benton Pine Tree Tar Troches cancel on a First  
Issue Proprietary stamp.  
But who was Benton? More, inside, page 56.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MAY-JUNE 2007

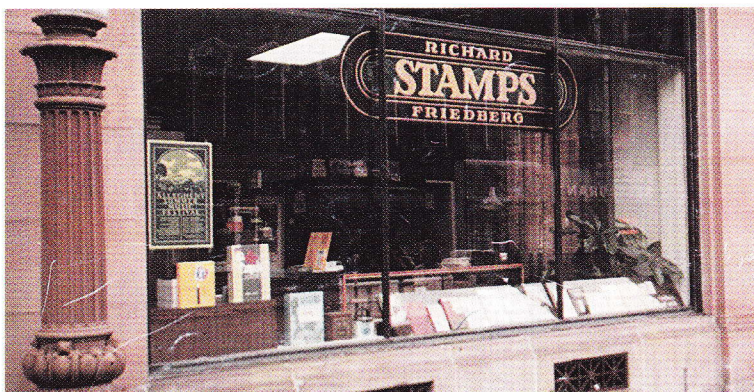
Volume 61, Number 3  
Whole Number 565



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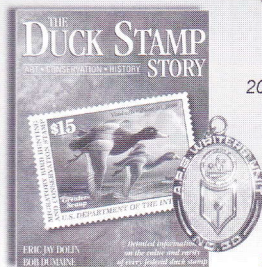
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## U.S. perfin revenue stamps

by Arthur J. Mongan, ARA

Formally known as *A handbook of United States Revenues and Fiscal Documents with Perforated or punched initials, numbers and/or designs*, this new book will soon be making its appearance.

Why are there holes in my revenue stamps? There is no one answer. Sometimes it was to prevent theft. Sometimes it was to identify the user or the location using the stamp. Sometimes it was to provide a dated cancellation of a document or the stamps on the document. Sometimes it was required by law. An example of this is all federal beer revenue stamps used after August 1901 were to be perforated with name or initials and the date. Sometimes it was to prevent reuse. Sometimes it occurred when a document was cancelled or marked to indicate that it had been audited, inspected, inventoried or verified. Sometimes it was to indicate the value of a check, draft or note. Sometimes "who knows".

The use of the term "Perfins" in the title is misleading. The scope is broader than just perforated holes in revenue stamps depicting letters, numbers or designs. It covers perforated cancellations in revenue stamps or on fiscal documents that include a firm identifier and a variable or fixed date. It also includes punches in revenue stamps or documents that depicting letters, numbers or designs.

After several starts that were mainly pattern lists without images and with very little background information, "Joe" Miller compiled the available information and added images and background information. After

Mr. Miller died in 1997, "Chuck" Spaulding took on the project and produced and circulated an alphabetical series of worksheets over a four-year period. At that time the information was kept in pocketed cards and other files. The information was entered into a computer using a word processing program. The images were added by cut and paste and the results photocopied. Some of the early photocopied images by Mr. Miller varied slightly from the actual pattern. A few of these were used in Mr. Spaulding's worksheets and have carried over to this edition. With the death of Mr. Spaulding in early 2004, the current editor decided to computerize everything with the aim of specific print editions for the various collecting groups with a computer disk version of the entire catalog.

The stamps and documents included in this handbook cover any U.S. revenue (federal, state or local) stamp, any impressed revenue document and documents that have or might contain revenue stamps. Also included are some other non-postage non-revenue stamps and documents with perforated or punched initials, designs and /or numbers that probably are not listed in any other book.

The handbook is broken into three volumes and fifteen sections. Each volume is organized to be self-contained with introductory information repeated as applicable. Each section contains an introduction to that section with information on known revenues included in that section, how the pattern is described, how the

*Perfins/63*

## Revenue exhibit honors

Westpex 2007

San Francisco, California, April 27-29 (ARA Annual Convention);

*Revenue Stamped Paper of the Spanish American War Tax Era* by Robert Hohertz: Gold, American Revenue Association Grand and Gold Award.

*Classic State Revenues of the United States, 1857-1897, a Fiscal History* by Michael Mahler: Gold, American Revenue Association Gold, State Revenue Society Gold.

*Impressed Duty Stamps of Ireland: Documents from 1790 to 1900—Pieces to 1920s* by David Lu: Vermeil, American Revenue Association Gold.

*California Agricultural Proration* by Kenneth Pruess: Vermeil, 40th Anniversary of the Summer of Love Award, American Association of Philatelic Exhibitors Creativity Award, American Revenue Association Gold, State Revenue Society Gold.

Single frame exhibits:

*Bosnia-Herzegovina Tobacco Tax Paid Revenues* by James

W. Busse: Gold, American Revenue Association Gold.

*U.S. \$200 and \$500 Stamps of the Civil War Era: Their Purpose Illustrated* by Michael Mahler: Gold, American Revenue Association Best Single Frame Exhibit and Gold.

*The Stage Coach Tickets and Travel Permits of Persia (1885-1925)* by Behruz Nassre: Gold, American Revenue Association Gold.

*Revenue of Iraq 1915-1919* by Dr. Akthem Al-Manas-eer: Vermeil, American Revenue Association Gold.

*Wisconsin Civil War Payments by Samuel Dexter Hastings* by Kristin Patterson: Vermeil, American Revenue Association Gold.

*Revenue Stamps of the Canton of Graubunden* by Donn Lueck: Silver, American Revenue Association Silver.

*Japan's Medicine Stamps—Inspection and Tax 1877-1883* by Joe Ross: Silver, American Revenue Association Silver.

*Revenue exhibit honors/page 65*



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*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 3, Whole Number 565**  
**May-June 2007**

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**Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for the September-October 2007 issue: December 20, 2007.**

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# National Forest Service Camp Stamps

By Charles Biro, ARA

When the United States Department of Agriculture, National Forest Service fee prepayment Camp Stamps RVC1-10 were first listed in the 2000 catalog edition, I began to acquire copies of the different values. These stamps were designed to reduce costs and improve security associated with cash handling at the remote USDA-Forest Service camp sites. Stamps were generally not sold by the local Ranger stations but by private vendors and major retailers who received a 5% commission on their sales. Consumers/campers also benefitted by using these stamps as they received a 15% discount from face value for purchasing the stamps. This was especially attractive to seniors who already enjoyed a 50 % discount on camping fees with the purchase of a lifetime Golden Eagle Pass.

Figure 1. Scott RVC9 strip of four from an original strip of five recently acquired by the author.



After a few years I had obtained all but two of the listed issues, these being RVC9 and RVC10—the five dollar (\$5.00) and ten dollar (\$10.00) values respectively. I recently had the good fortune to acquire four examples from a former strip of five of the five dollar value Camp Stamp, Scott RVC9 (Figure 1). When my new acquisition arrived in the mail, I noticed something odd, the five dollars stamps appeared to be of a larger size than examples from both firms that had printed the other values in the sets 50¢, \$1, \$2 and \$3. So I decided to measure all the examples and report on the variations here in *The American Revenuer*, as to date this informa-



Figure 2. RVC1-4, the first series printed in 1985 by a private firm in Denver, Colorado.

tion was not widely known. What I discovered was the first series RVC1-4 (Figure 2) manufactured in Denver, Colorado, by a local printer, measured 17 mm x 57 mm with the liner measuring 20 mm x 77 mm. The second series RVC5-8 (Figure 3) manufactured in Washington, DC., by the Government Printing Office (GPO) measured 16 mm x 57 mm with the liner measuring 19 mm x 77 mm—a full 1 mm smaller than the first series. Now when I measured the RVC9 again manufactured in Washington by the GPO, it measured 22 mm x 57 mm with the liner measuring 35 mm x 70 mm. This stamp was a full 5 to 6 mm wider than the other values of the either series in height with the liner 15-16 mm wider and 7mm shorter (Figure 4). Sizes of the Denver printings and that of the two high value stamps were initially reported in John Rehner's article on the Camp Stamps in the April 1999 *Scott Stamp Monthly*, however, no mention was made of the differences for the lower values of the second printing. The table summarizes the changes in measurements.

The reduction in area for the second printing of the stamps surface area and liner was easy to rationalize as a way of saving on production unit costs, but what about the increase in area I had now found on the RVC9 and



### Size of Camp Stamps and their liners

	Stamp size (mm)	% change in area	liner size (mm)	%change in area
RVC1-4	17 x 57		20x 77	
RVC5-8	16 x 57	-6%	19 x 77	-5%
RVC9-10	22 x 57	+29-37.5%	35 x 70	+59-67%



**Figure 3.** RVC5-8, the first four stamps in the second series of National Forest Service camp stamps printed in 1986 by the Government Printing Office.

also reported on the five dollar stamp. While, I have no way of knowing the thinking behind this change, could it be like so many other of the revenue stamps as the dollar value get larger so does the stamp size.

In researching this article I was able to view a photo copy example of the ten dollar value RVC10 and the larger size was confirmed. This added to my size to value theory, but also led me to speculate that these values were another printing needed to respond to increased fee charges for camp sites, intended to respond to growing fiscal pressure within the agency that charges for camp site rentals reflect actual operating costs. Since the liner now had several wavy pink lines in the background.

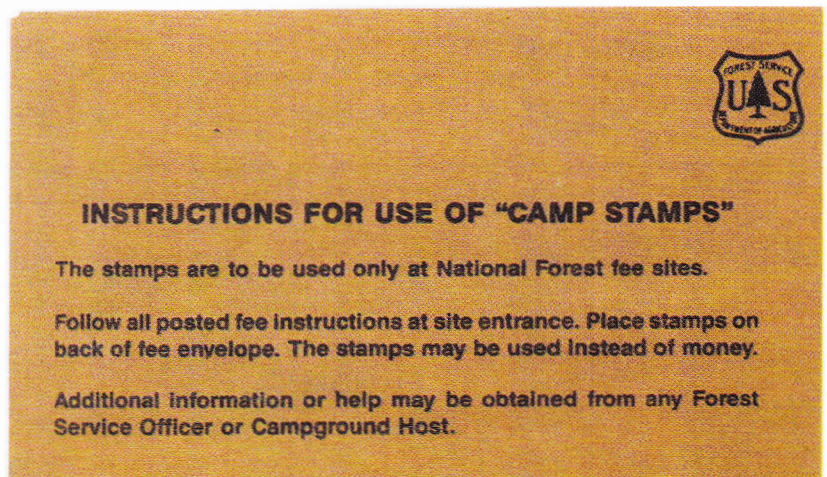
Since the camp stamp program only lasted for three years from 1985 to 1988, no used examples on fee envelopes have yet to be reported. In all probability any used stamps on document would

have been destroyed after financial accounting of the camp sites monies. I would however like to share with the readers an example of the delivery envelope used to transmit camp stamps to purchasers (Figure 4). Now should you have any information on additional sightings of the ten dollar (RVC10) please contact the author via the Editor or by email to teh author at <cbiro @ WMATA. com>, to allow this information to be shared with a larger audience.

[The editor would like to propose a possible explanation for the variation in size of the stamps: the stamps were printed on commercially available self adhesive label stock. The size variations were caused by variations between manufacturers. The nominal size of this label stock used to print these stamps is 2 ¼ x ¾ to ¾ inches. A quick search on the Internet will reveal a number of manufacturers that provide blank stock in various colors that can be used for offset printing. The wavy pink lines seen on the liner of the five dollar stamps is quite reminiscent of that seen on Avery-Dennison's Crack'n Peel label stock.]

### References

- Moose, L. F. 1985. National Forest Camp Stamps. *The American Revenuer* September; 39:135.
- Rehner, J. C. 1999. U.S. Forest Service Camp Stamps. *Scott Stamp Monthly* April; 17:19-20.



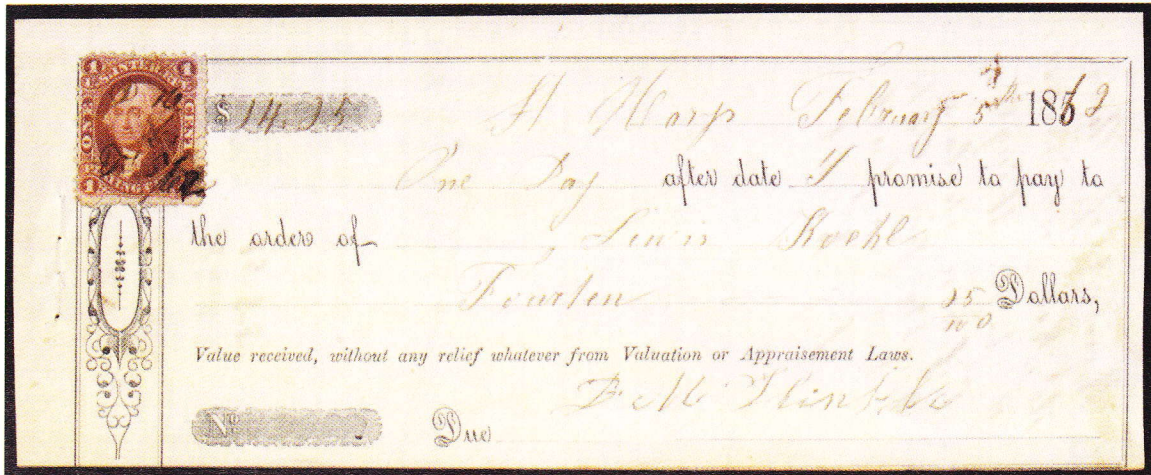
**Figure 4.** The envelope that was used to deliver National Forest Camp Stamps to the purchasers gives instructions for the use of the stamps.



# It's the Wrong Stamp and the Wrong Time, and the Wrong Rate...but it's all right with me

(With apologies to Cole Porter)

**Figure 1.** A promissory note dated February 5, 1862, stamped with a 1¢ Playing Cards stamp.



By Bob Hohertz, ARA

Figure 1 is a promissory note for \$14.25, payable one day later than written. It attracted my attention for two reasons. First, it is stamped with a one-cent Playing Cards revenue, and second, it is dated February 5, 1862, well before the Revenue Law of 1862 required any tax on notes or any stamps were available. This is also the date on the manuscript cancel on the stamp. My first thought was to suspect philatelic mischief, though why use a relatively expensive stamp and make its use so blatantly impossible?

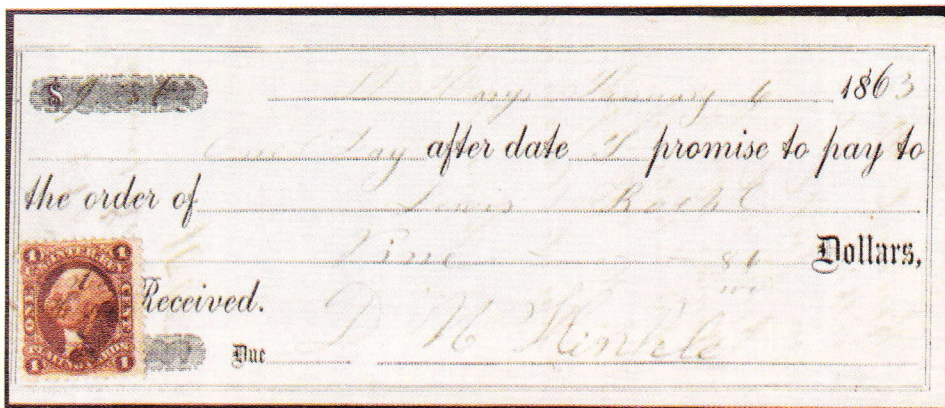
However, there was another one-day note (Figure 2) dated January 6, 1863, written by the same user to the same payee, this one for \$9.86. It also had a one-cent Playing Cards revenue affixed to pay the tax, and from the centering of both stamps it appears that the two came from the same sheet. This suggested there might be a story here other than inept fraud.

Examination of the backs of these receipts gave some information. There are no dates, but the \$14.25 note was paid off for \$15.85, and the \$9.86 note for \$10.00. Obviously, they were not paid one day after date as specified. If we assume simple interest at the same rate for both and that they were paid at the same time, they would have been paid off roughly forty-eight days after the second one was written, or about March 6, 1863.

Long before doing the algebra to come up with that estimate I had a short conversation with Mike Morrissey about these items. He appeared to be acquainted with their provenance, and had no doubts about their authenticity. He suggested, in fact, that they had probably gone into probate some time after they had been written. However, if the writer of the notes was alive on January 6, 1863, and subsequently died, it seems that probate would have to have moved swiftly to have had them paid by March 6 of that year. It should not have been probate of the payee's estate, either, as he confirmed receipt of the money on the backs of the notes.

With no idea about probate practices in the middle of the nineteenth century, I will just assume that both documents needed to appear in court. The Act of July 14, 1862, effective October 1 of that year, provided that documents executed before January 1, 1863, without being stamped were not invalid, but that they must be duly stamped if they were to be used in court. The

**Figure 2.** Another promissory note dated January 6, 1863, by the same maker and again stamped with a 1¢ Playing Cards stamp.





revisions of December 25, 1862, extended the grace period to March 1, 1863, and provided that any interested party could affix the stamp.

As these notes were not stamped at issue, the attorney probably added any stamps that were available at the time. This would have been fine if he could be thought to have been an interested party, but if he did so, adding the maker's initials and the original dates (the one on the second note is unreadable, the one the first is plainly F. 5/62) was probably not what the law intended. To my unpracticed eye, the initials do not look quite like the capitals on the maker's signature, at any rate.

Using Playing Cards stamps for his purpose was ineffectual anyway, as the laws provided that Playing Cards, Proprietary or private die stamps were not to be used to validate a contract. Thus, the Wrong Stamp.

The 1862 note did not need a stamp in the first place. The 1862 Act covered contracts written after the

effective date, not just payable after it. Thus, the Wrong Time.

Finally, promissory notes fell under the Inland Exchange tax schedules, and these did not provide for any tax at all on ones written for less than \$20. Even the 1863 note did not need a tax stamp. The first time notes under \$20 were taxable (August 1, 1864) the rate was five cents per hundred dollars or fraction thereof, so one cent was never the proper amount. Thus, the Wrong Rate.

But...these documents are interesting curiosities reflecting a series of interesting mistakes, so it's all right with me.

## Reference

Mahler, M. 1988. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, California: Castenholz and Sons.

## To the Editor...

### Additional thoughts on "An interesting stock transfer usage"

When the illustrated stock was issued on July 28, 1890, there were no state or federal taxes on stocks. Pennsylvania started taxing stock transfers on January 1, 1916. The rate of tax was 2¢ per \$100 of face value of the shares. The 1917 federal documentaries preceded the issuance of stock transfer stamps which came into use in 1918. Stock transfer stamps were used only for transfers that took place on a public exchange, such as in Philadelphia or Pittsburgh. Otherwise the general documentaries were used. We can infer from the illustration

that this share was transferred to new owners in 1917 or later. It seems likely that such a transfer took place locally and thus stock transfer stamps were inappropriate and certainly would not have been available. It would be interesting to see if there is anything about the transfer (the reason for the stamps on the obverse) on the reverse of the certificate. It would be interesting to see the details of the presumed transfer in the 1925–27 time period to which Troutman alludes.

Ron Leshner

## State Revenue Society to issue new state revenue catalog

State Revenue Society President Peter Martin has announced that the organization will release the first totally new and up to date state revenue catalog in almost fifty years.

Nearly four years in development, The *SRS State Revenue Stamps Catalog* is the first state revenue catalog to include coverage of all non fish and game issues, 1857–2005. The catalog was edited by Scott Troutman, who also edits the SRS's journal *State Revenue News*. The extensively illustrated catalog consists of more than 700 pages and provides coverage for all fifty states and the District of Columbia.. The catalog also includes the first major listings of state revenue tags. Values are provided in dollars.

The catalog will be mailed in early December and the retail price will be \$60 for the three-hole punched edition and \$65 for the spiral bound version. The prepublication price is \$45 (\$50 spiral bound) plus \$6

per catalog for shipping (in U.S.). Dealer inquiries for orders of five or more copies are invited. The three-hole punched edition, which fits any standard three-ring binder (not included), is recommended for collectors who want to include updates that will be published in the *State Revenue News*.

To receive the prepublication price, orders must be received by November 15, 2007. Checks made payable to the State Revenue Society should be sent to SRS Treasurer Harold Effner Jr., 27 Pine Street, Lincroft, NJ 07738.

Membership in the State Revenue Society is only \$15 per year, and includes four quarterly issues of *State Revenue News*, members-only auctions and lots more. For details, contact SRS Secretary Kent Gray, Box 67842, Albuquerque, NM 87193; e-mail: <kent@staterevs.com>.

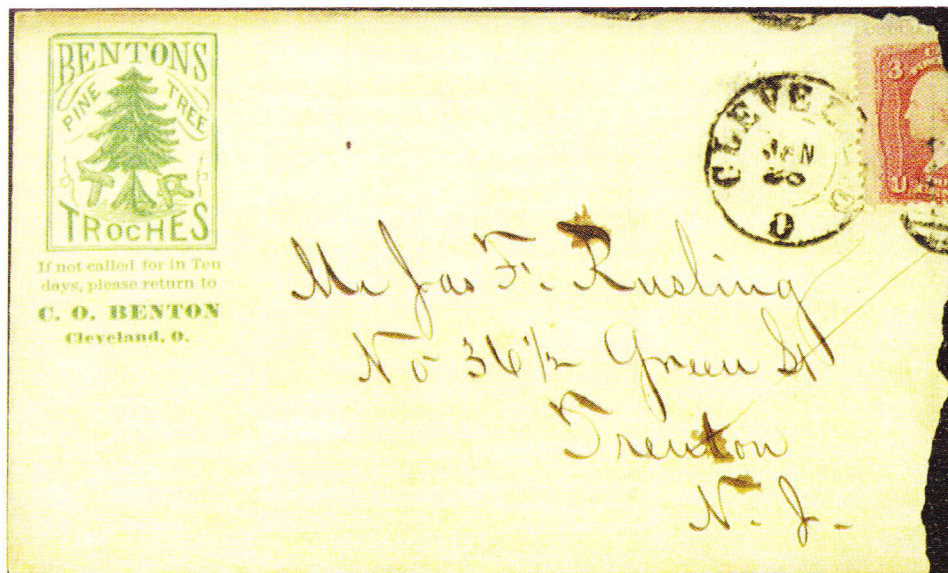


# On the trail of the lonesome pine



**Figure 1.** The famed Benton Pine Tree on a First Issue 1¢ Proprietary. It is also known on the 2¢, as well as on the 1¢ 1871 and 1875 proprietary issues.

**Figure 2.** The cover that started it all and in which the letter shown in Figure 3 was found.



by Michael J. Morrissey, ARA

Just about every revenue collector is familiar with the wonderful Benton Pine Tree precancel found on the one- and two-cent Proprietary stamps of the Civil War era, a fine example of which is illustrated here in Figure 1. This figural precancel was first noted by the philatelic press in an article by E. B. Sterling in the February 1879 issue of *Collector's World* and again by Sterling in the May 1880 issue of *The American Philatelic Guide*. He opined that it

was produced from a small electrotype plate and it is entirely possible that he was correct. The exact method of production is not known with any degree of certainty even at this time. Electrotypy is a form of surface printing by the use of a letterpress and a plate made by electroplating the image to be printed onto the surface of the plate, which is usually made of lead or some other suitable metal.

Revenue stamp collectors, especially those interested in precancels or fancy cancels, have been captivated by this one for well over a century now, yet during all that time no one seemed to know its origins, who the proprietor was, or where he was located. Solving such mysteries has become a passion with me and one of the main focuses of my collecting and study interests. Yet, if no one else had found or published any useful information on the Benton Pine Tree after more than 130 years, why should I hope that I could find the answers? Was this

lovely cancellation to forever remain an orphan, without a parent or a home?

There had to be a clue out there, beyond the name Benton, but years and years of combing city directories, patent medicine literature, bottle books and contemporary newspapers and periodicals carrying patent medical advertising had yielded not one iota of information. As is often the case with fortunate finds, they come so suddenly and unexpectedly that you can scarcely believe your eyes or catch your breath. Only a true collector has any real idea of what I am babbling about right now, but, as you are reading this, I am confident that you are one such soul.

I was at the Worthington (Ohio) Stamp Show, the annual show of my own local club, the Saturday after Thanksgiving 2001. As is my habit, after having thoroughly perused the dealers' stocks for interesting revenue stamps, cancels or documents, I was sorting through cover stocks hoping to find covers related to proprietary companies which used printed precancels on their stamps. Such items are useful in identifying taxable proprietary goods made by a given concern, which often listed them on their envelopes. They are also valuable in determining a business's location and generally enrich and add texture to a collection or exhibit of proprietaries.

I stopped at the table of cover dealer Gil Fitton from New Hampshire. There among some nineteenth century U. S. covers was the one illustrated here in Figure 2. It was from Cleveland, Ohio, and bore a rose three-cent 1861 postage stamp, half of which had been torn away when the envelope was rudely opened on the right.

That, however, was not what caught my eye; it was rather the green cornercard at the upper left! Bingo! It was the Benton Pine Tree and quite similar to the cancellation itself, except there was no year date. Beneath the boxed pine tree logo was the language: "If not called for in ten days, please return to C. O. Benton Cleveland, O."

I noticed that the contents seemed to be inside and hoping to find a nice matching Pine Tree letterhead, carefully removed it from the envelope and opened it. Initially, I was disappointed to see a rather plain letterhead of Kennedy, Rounds & Co., who billed themselves as successors to C. O. Benton.



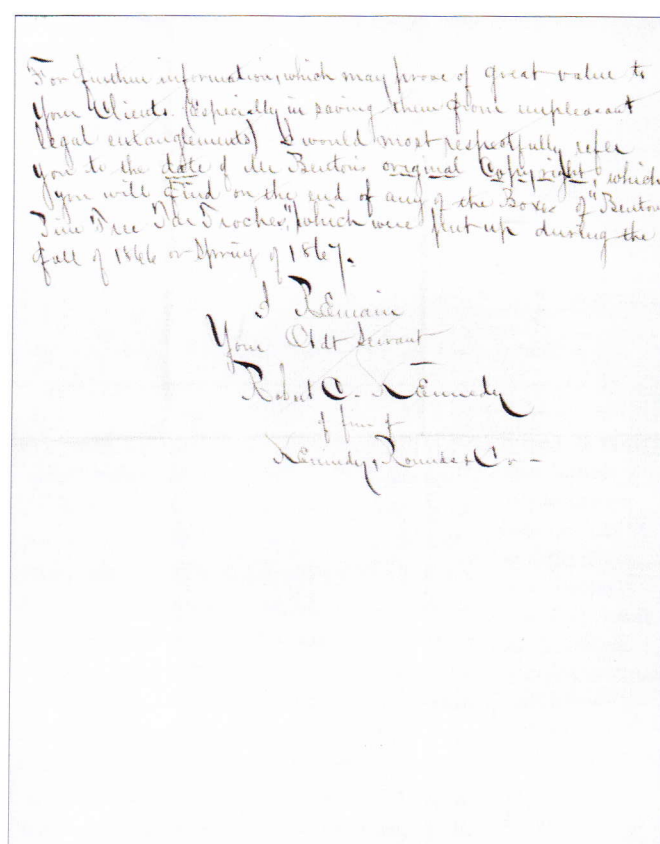
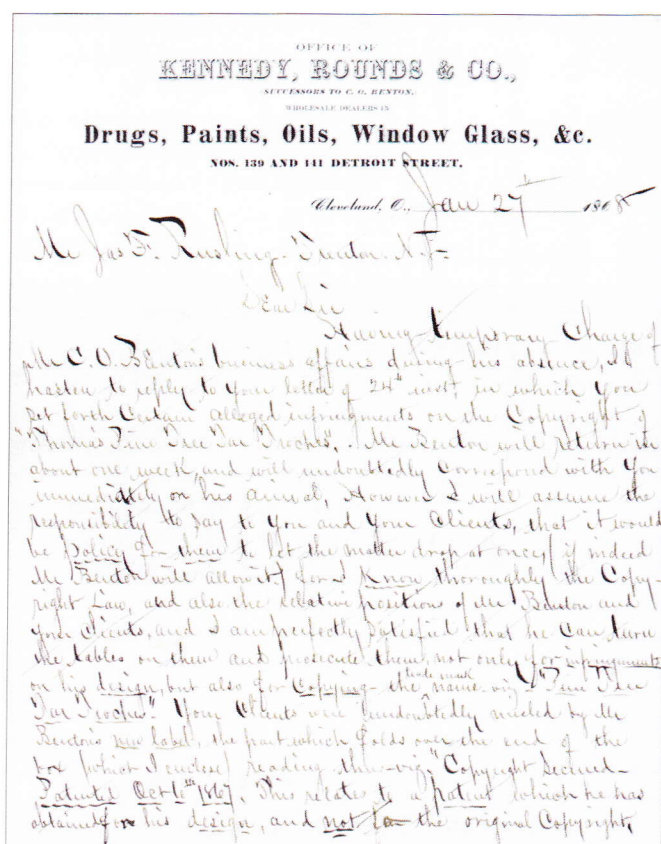


Figure 3. The letter from Benton partner Robert C. Kennedy on January 27, 1868, to attorney James F. Rusling in Trenton, New Jersey, challenging Rusling's claims to the rights to the pine tree logo and the name "Pine Tree Tar Troches."

The dates and addresses jibed and I was satisfied that the letter did indeed belong with the cover.

The cover was unpriced, always a sticky situation, but when quoted fifteen dollars I did not quibble. That was about the maximum price for this item as a fancy advertising cover, inasmuch as it had been reduced at right and the stamp destroyed. As a study piece, however, I considered it beyond price. Here at last I held in my hand the key to the Pine Tree mystery.

After securing my purchases and leaving the bourse table I went to a small hospitality area and began to read the letter. To my utter amazement and delight the letter dealt entirely with the pine tree trademark and the product name. This seemed just too good to be true!

The letter, shown in Figure 3, was addressed to one James F. Rusling at 36½ Green Street, Trenton, New Jersey, and read as follows:

Cleveland, O. Jan 27th 1868  
Mr. Jas. F. Rusling—Trenton, N.J.

Dear Sir,

Having temporary charge of Mr. C. O. Benton's business affairs during his absence, I hasten to reply to your letter of 24th inst, in which you set forth certain alleged infringements on the copyright of "Thomas' Pine Tree Tar Troches". Mr. Benton will

return in about one week and will undoubtedly correspond with you immediately on his arrival. However I will assume the responsibility to say to you and your client, that it would be policy for them to let the matter drop at once, (if indeed Mr. Benton will allow it,) for I know thoroughly the Copyright Law, and also the relative position of Mr. Benton and your clients, and I am perfectly satisfied that he can turn the tables on them and prosecute them, not only for infringements on his design, but also for copying the trade mark name—viz—"Pine Tree Tar Troches." Your clients were undoubtedly misled by Mr. Benton's new label, the part which folds over the end of the box (which I enclose) reading thus—viz, "Copyright Secured—Patented Oct 6<sup>th</sup> 1867". This relates to a patent which he has obtained on his design, and not to the original copyright. For further information, which may prove of great value to your clients (especially in saving them from unpleasant legal entanglements) I would most respectfully refer you to the date of Mr. Benton's original Copyright, which you will find on the end of any of the Boxes of "Benton's Pine Tree Tar Troches," which were put up during the Fall of 1866 or Spring of 1867.

I Remain  
Your Obedt Servant  
Robert C. Kennedy  
of the firm of  
Kennedy, Rounds & Co.





**Figure 4.** A bank check drawn by Rusling for \$33.25 on January 6, 1868, in Trenton, New Jersey, very near the time of the events in question in this case.

Who exactly was C. O. Benton? Who were Kennedy, Rounds, & Co.? What was the relationship of Benton to Kennedy and Rounds? What about the troches? Were they in fact patented? Was the pine tree logo copyrighted? Who was Jas. F. Rusling, the addressee of the letter? Whom did he represent? What was the outcome of the cross-claims of patent, trademark and copyright infringements? I could see that I had a nice little research project before me.

Let us look first at who James F. Rusling was and how he became involved in this intellectual property dispute over the logo and the name? Research revealed that James Fowler Rusling was born April 14, 1834, in Washington, Warren County, New Jersey. He was educated at Pennington Seminary and Dickinson College and ultimately received his Master of Arts degree in 1857. He read law from 1854 to 1857 and was admitted to the Pennsylvania Bar in 1857 and the New Jersey Bar in 1859. In August 1861 he joined the Union Army as a First Lieutenant, Fifth Regiment, New Jersey Volunteers and served with distinction in the Army of the Potomac and then in the Department of the Cumberland and in the U.S. War Department in Washington until September 1867 and retired as a Brigadier General (brevet) U.S. Volunteers. Returning to Trenton, he resumed the practice of law in the late 1867. He ran for office as a Republican, but was defeated. He was appointed a U.S. Pension agent in 1869 by President Grant and was then re-appointed in 1877. In his law practice he specialized in pension and patent cases and it was during this period

in his career that he executed the bank check illustrated in Figure 4.

It is undoubtedly in his capacity as patent attorney that he represented the firm claiming a patent, copyright, and or trademark upon the "pine tree" and "pine tree tar troches." Troches are hard tack medicinal candy, much like the modern cough drop. The term troche, pronounced tro-kee, is now considered archaic, and is therefore seldom used.

The question arises, just who was attorney Rusling representing? The Kennedy and Rounds letter must have been in response to a letter from Rusling to Benton, probably to cease and desist using the pine tree logo and name "pine tree tar troches." In whose behalf was the letter written?

Figure 5 shows a small advertisement that appeared in the *Petersburg (Virginia) Daily Index* on December 15, 1869. Another, shown here in Figure 6, appeared

**Figure 5.** This small advertisement for the competing Thomas troches ran in the *Petersburg (Virginia) Daily Index* on December 15, 1869. Undoubtedly, similar ads ran in other newspapers about the country.

**DRUGS AND MEDICINES.**

**IMMEDIATE RELIEF IN**

**Thomas' Pine Tree Tar Troches!**

For Coughs, Colds, Hoarseness, Bronchitis, Sore Throat, Catarrh, Asthma, and all Disorders of the Throat and Lungs.

FOR SALE BY

**ALFRIEND & WOODWARD,**

DEALERS IN

Drugs, Medicines, Perfumery, Fancy Goods, &c.


**NO. 11 SYCAMORE STREET,**

**Petersburg, Virginia.**

de15

**Figure 6.** Another ad from the *Petersburg Daily Index*, in this case on January 4, 1870, by druggists Alfrend & Woodward, featuring Thomas' Pine Tree Tar Troches. This may indicate that both Benton and Thomas had backed off of their previous claims.

in the same newspaper on January 4, 1870. It is clear from the Figure 5 advertisement that a pastor Heisler in Trenton, New Jersey, had good things to say about the Thomas troches. The Thomas firm was probably headquartered there and they undoubtedly engaged Rusling to protect what they believed, or at least asserted, were their intellectual property rights. This is consistent with Rusling's claim that his client(s) held the proprietary rights to Thomas' Pine Tree Tar Troches.



**THOMAS' TAR TROCHES**

are a standing remedy for Coughs, Colds and Throat Diseases. Try them. Rev. J. S. Heisler, Pastor Green Street M. E. Church, Trenton, N. J., says: "I would encourage all to use them who need alleviation for the Throat or Lungs. Public Speakers and Singers will find in them a good friend."

Price 25c. per box. For sale by all leading druggists.

de4-2m



When it rains, it pours. Not long after acquiring the first Benton cover with contents, another, also to Rusling, showed up on eBay. Tipped off by a friend, I also acquired that cover with contents which is shown here in Figure 7. This letter was not on a Kennedy, Rounds & Co. letterhead, but on a C. O. Benton letterhead, written and signed in the proprietor's own hand! In it, Benton claimed to have a copyright, yet it is unclear whether the claim related to the Pine Tree image, or the name Pine Tree Tar Troches.

Having at last located and identified the proprietor of this handsome precancel, what do we know about

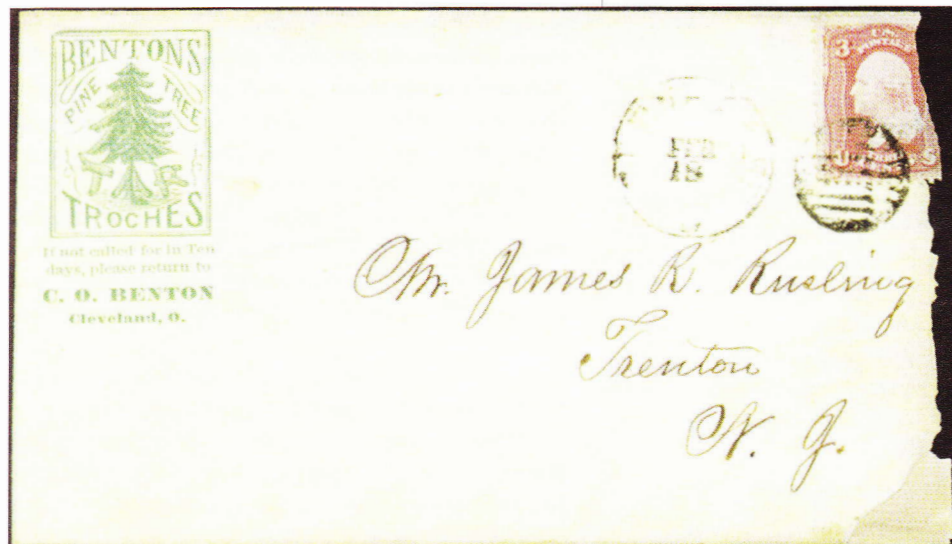


Figure 7. A second Benton cover with its enclosure, in which Benton, in his own hand, replies to attorney Rusling, claiming a copyright allegedly obtained on October 17, 1866, probably relating to the name "Pine Tree Tar Troches."

him and the product, besides what we glean from the above? The record reveals that Carlos O. Benton was born February 19, 1833, the son of Otis Benton and his wife Penelope. He is mentioned in the *Spear, Denison & Co. Cleveland City Directory* for 1856 as a physician living at 23 Church Street in the city. At that time his older brother Horace, always a much more prominent and well-known Clevelander, was operating a drug house at 30 Detroit Street in Cleveland.

In 1857 Carlos joined with his brother as a druggist at the Detroit Street address which was located on the near west side of the city not far from the Cuyahoga River. By 1859 the firm name was Benton Brothers, wholesale and retail drugs, and was located at 139 and 141 (probably adjoining buildings) Detroit Street. This new address may have just as easily been due to a renumbering of the street as to an actual physical move.

An Otis Benton was a clerk at the store, lived at the same address as Horace, and may have been Carlos's nephew. A Benton Brothers' advertisement from the *Loomis & Talbott Cleveland, Ohio, City Directory* for 1861 appears in Figure 8. Carlos and his brother continued in the drug business together, eventually becoming Benton Brothers & Co. at 120 Superior on the near

east side of Cleveland after taking E. W. Palmer into the partnership in 1863. But in 1864 Carlos was one again alone at the Detroit Street stand while Horace was with a Truman Dunham at 116 and 118 Superior.

In 1867 and early 1868, Carlos partnered briefly with Robert C. Kennedy and Henry A. Rounds, who were former clerks at his establishment. This arrangement must have been very short-lived as there are no refer-



Figure 8. A Benton Bros. advertisement from the Loomis & Talbott Cleveland City Directory for 1861 showing them as wholesale druggists at 186 Superior and as wholesale and retail druggists and grocers at 139-141 Detroit Street.



**Figure 9.** The address given in this Cleveland Leader (Newspaper) Directory in-column ad from the 1868–69 edition is Benton's private residence.

HOUSE.  
Bentley George, W. draughtsman, h' 115 Maple.  
**BENTON Dr. C. O., Manufacturer of Benton's Pine Tree Tar Troches for coughs, colds, hoarseness and sore throat. Cases are rare in which they do not effect a cure. 69 State corner Church.**  
Benton Horace, druggist, firm B. Myers & Canfield, h 40 Washington.

ences to such a firm in any city directory of the period.

By February of 1868, Carlos was once again a sole proprietor as evidenced by the letterhead in Figure 7. By 1871 Carlos was back with his brother Horace's firm at the 116 Superior location, but it appears he was an employee only, probably a chemist, as he is not listed as a principal in the firm. Over the years the firm continued to relocate and Carlos continued to be an apparent employee.

Why did Benton create such a large, fancy and distinct figural cancellation? The cost of a private die stamp plate was \$350, a cost that was to be born by the proprietor. Benton clearly chose instead to precancel his stock of government die stamps with a cancellation that effectively turned them into private stamps as distinctive as any created from an expensive private plate. The exact cost of his surface-print plate is unknown, but it is safe

to assume that it was a mere fraction of the \$350 price tag on a such plates in effect for Butler & Carpenter, the government revenue stamp contract printers at the time, and yet offered as much security and advertising value as the most distinctive of the private die stamps.

Benton was apparently not a prolific advertiser, making the trail of the lonesome pine a long and winding one. One advertisement, a small in column advertisement shown here in Figure 9 from the *Cleveland Leader City Directory* for 1868–69, indicates an address of 69 State Street, at the corner of Church, as the address of the Troche business. This was, at that time, Benton's personal residence address. This differs from the address in the only other advertisement so far located for the troche business, the wonderful piece shown in Figure 10. This lovely ad appeared in a small patent medicine pamphlet and song book published in Cincinnati sometime shortly after the Civil War, and gives the address at the customary Detroit Street location.

It would appear from the historical records just explored that Carlos O. Benton was always the sole proprietor of the troches, even though he was in business at various times with various individuals, including brother Horace.

It also appears after extensive research that neither Benton nor Thomas ever had any patent, copyright, or trademark or any other legally exclusive intellectual property right to the pine tree logo or the name pine tree tar troches. Thus, we can conclude, that while a prominent intellectual property lawyer was drawn into the fray, it was to do nothing to further any actual lawful claim or right, and amounted to nothing more than so much saber rattling and exchange of hot air. But then, is that not, after all, most of what the nineteenth century patent medicine culture was all about?

Carlos Benton died January 3, 1885, and is buried in the Monroe Cemetery, now known as the West Side Cemetery. His grave, a family plot, is marked by the prominent monument shown in Figure 11. Thus ends the trail of the lonesome pine.

FOR THE VARIOUS AFFECTIONS  
OF THE  
**THROAT AND LUNGS;**  
Such as Coughs, Colds, Hoarseness, Tickling in the Throat, Croup, Bronchitis, Influenza, Catarrh, Asthma, etc.

**RELIEF OBTAINED IMMEDIATELY**

Public Speakers and Singers find these Troches indispensable for clearing and strengthening the Voice, and preventing the Hoarseness and Irritation incident to Vocal Exertion.

The valuable medicinal properties of the Tar of the White Pine Tree are almost universally known, and is regarded as one of the best remedies for all diseases of the Throat and Lungs. It soothes and allays all irritation, reduces inflammation, and has a peculiar and marked beneficial effect on the Organs of Respiration. The White Pine Tar, when refined, possesses these valuable properties in the highest degree, and has been combined with other valuable ingredients, to form the elegant and convenient preparation known as "Benton's Pine Tree Tar Troches."



PREPARED ONLY BY  
**C. O. BENTON,**  
WHOLESALE AND RETAIL DEALER IN  
**DRUGS, PAINTS, OILS,**  
AND SOLE PROPRIETOR  
**PINE TREE TAR TROCHES,**  
Nos. 139 and 141 Detroit Street,  
(The Old Stand of Benton Brothers),  
**CLEVELAND, OHIO.**  
17

**Figure 10.** This elaborate Benton Pine Tree Tar Troches advertisement is from a patent medicine song book published in Cincinnati, Ohio, circa 1866–68.



**Figure 11.** The Benton family grave monument in Cleveland. Sorry, there are no pine trees engraved thereon but Carlos Benton's name can still be easily seen.



## Collector's Certificate of Registry

Form No. 283.

No. **31957**

**Collector's Certificate of Registry.**

I hereby certify that under the provisions of Section 26 of the Act of October 1, 1890, Emil Kleuck residing at 367 State Street, Wauwatosa has registered in my office as **MANUFACTURER** OF CIGARS for the period commencing JUL 1, 1903, and that he has filed the bond required by law.

Dated at Wauwatosa, \_\_\_\_\_, 1903

Henry J. [Signature]  
Collector \_\_\_\_\_ District,  
State of \_\_\_\_\_

*Emil Kleuck's  
Certificate of  
Registry for 1903.*

by Alan Hicks, ARA

Another unusual document relating to the U.S.I.R. control over the trade of cigar-making is noted. It is a Collector's Certificate of Registry.

Reference is made to Section 26 of the Act of October 1, 1890. This section of the law stated that, as of May 1, 1891, special taxes were repealed for dealers and retail dealers in leaf tobacco, dealers in and manufacturers of tobacco, peddlars of tobacco and manufacturers of cigars. However, all who were engaged in these businesses were required to register with the collectors of their districts with all relevant information, the same as though the tax had not been repealed. (Statutes, 1891)

The document states that Emil Kleuck of 36th and State, Wauwatosa, (Wisconsin), has registered as a Manufacturer of Cigars at the office of the District Collector of the First District of Wisconsin and that he has filed the required bond.

This Form No. 283 has a serial number of 31957,

suggesting that many of these forms were used. It is dated July 1, 1903, in the same time period of the Collector's Certificate to Manufacturer of Cigars recently described in these pages. So we see that not only did the cigar manufacturer have to file a bond and obtain the Certificate to Manufacture, but also needed to register with the district collector as a Manufacturer of Cigars.

The certificate is typographed in black on white paper and is watermarked in double line letters "LINEN LEDGER." The serial number and year date are printed in red. It is perforated 12 at left, suggesting books with stubs and one certificate to a page. The document measures 205 mm wide x 153 mm high.

### Reference

U.S. Statutes at Large, Vol. 26, Section 26. United States Government Printing Office, Washington, D.C., 1891. page 618.



## Additional comments about Ration stamps

**38104 F** UNITED STATES OF AMERICA  
OFFICE OF PRICE ADMINISTRATION  
**WAR RATION BOOK TWO**  
IDENTIFICATION

Name of person to whom book is issued: Douglas R. Lehmann  
(Street number or rural route): 257 Cambridge Ave.  
(City or post office): Englewood (State): N.J. (Age): 3 (Sex): M.

ISSUED BY LOCAL BOARD NO. 3 (County): Essex (State): N.J.  
(Street address of local board): 8 N. Dean St. (City): Englewood

By: [Signature] (Signature of issuing officer)  
SIGNATURE: Douglas R. Lehmann  
(To be signed by the person to whom this book is issued. If such person is unable to sign because of age or incapacity, another may sign in his behalf)

**1943** **WARNING**

- This book is the property of the United States Government. It is unlawful to sell or give it to any other person or to use it or permit anyone else to use it, except to obtain rationed goods for the person to whom it was issued.
- This book must be returned to the War Price and Rationing Board which issued it, if the person to whom it was issued is inducted into the armed services of the United States, or leaves the country for more than 30 days, or dies. The address of the Board appears above.
- A 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-121 16-30833-1

Figure 1. War Ration Book Two issued to ARA member Douglas Lehman, then three years old.

by Douglas Lehmann, ARA

It was refreshing to read William H. Waggoner's article in the January-February issue of *The American*

surprise. I remember, when I was actively collecting, that of the books one to four, the War Ration Book One is the hardest to find with remaining stamps. I managed to snag one with twenty-two of the twenty-eight stamps remaining.

I have a specimen pane of eight of the "R" gasoline ration stamps (Figure 2) that apparently were sent to some Local Boards.

Additionally I have a booklet pane of eight Mileage Ration TT coupons stamped "VOID" (the handstamp covers two coupons) (Figure 3). I don't know if a retailer stamped this pane and OPA never destroyed it or if the OPA stamped it. If the latter, I do not know if it was the same as a specimen or if rather than pull out panes in a booklet, a local board voided some panes because the citizen was not eligible for the full ration.

I would like to note that the fuel oil ration stamps come in values up to twenty-five gallon capacity in addition to the one and five gallon stamps shown in the article (Figure 4).

Perhaps others can comment on these items. I do not have the com-

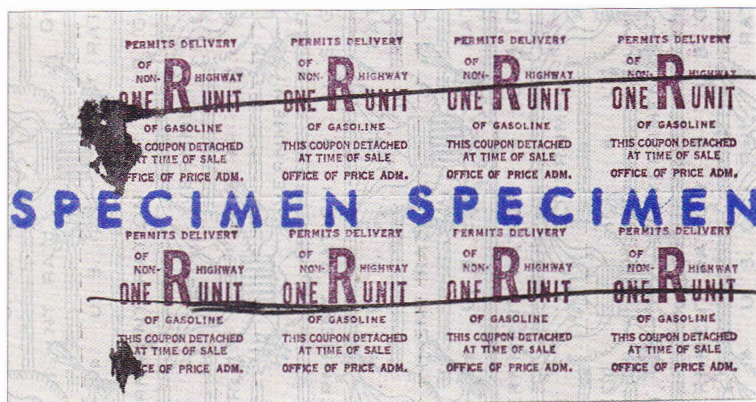
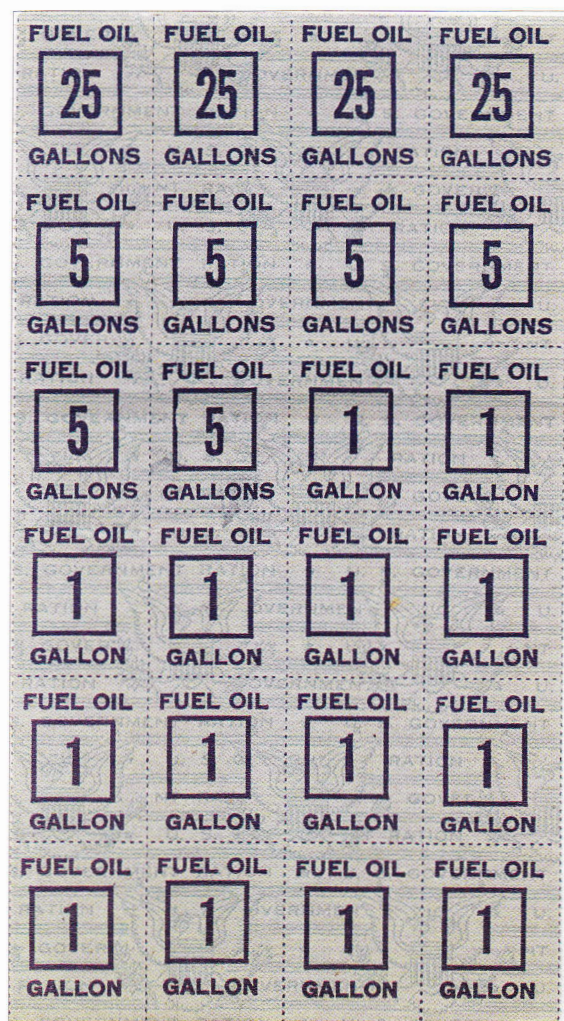


Figure 2. A pane of eight "R" units of gasoline handstamped "SPECIMEN."



Figure 3. A pane of eight mileage ration TT stamps marked "VOID."





pilation published by the Society of Ration Token Collectors and I would enjoy seeing updates to Waggoner's article in future issues.

*Figure 5. Fuel oil ration stamps came in twenty-five gallon values as well as the one and five gallon values illustrated in the Waggoner article.*

## The Editor notes...

...that my suspicions have been verified. Michael Morrissey has acknowledged his authorship of "An extraordinary find: Parcel Post stamps used as revenues" which appeared in the March-April issue of this journal.

Mike has also provided us with the most interesting "On the trail of the lonesome pine" (page 56 of this issue) about the Benton's Pine Tree Tar Troches cancel as well as at least two more article for future issues. Thank you Mike, for your support of *The American Revenuer*.

...that I wish to remind everyone that additional articles are still needed for the future of *The American Revenuer*. This includes articles of any length, illustrations are preferred about any subject relating to revenue or cinderella stamps. And once again, articles about countries other than the United States are highly desired—especially articles about Canada and Mexico. Remember, "American" in our title refers only to the place of publication and not the journal's content.

...that the next American Revenue Association con-

## Perfins/ from page 50

information is presented and reference to any applicable tables. An example is in the TOBACCO section, Cigarette sub-section where the Kansas state cigarette vendor numbers are presented in the section introduction with information on the cigarette stamp designs, in the pattern listings with examples of each style seen, and in a table of the numbers, issues and styles used is presented in Part Three.

The first volume covers Transaction Revenues (Documentary, Stock Transfer, Future Delivery, etc.) and selected Commodities Revenues ( Proprietary, Narcotics, etc.). The second volume cover most Commodities Revenues (Beer, Wine, Tobacco Products, Oleomargarine, etc.). The third volume cover Fiscal Papers (Checks, with or without revenues, Stocks, Bonds, Sale or Delivery Slips, etc.).

Each volume is divided into parts. The first part contains general comments and introductions to the contents aimed at the target groups of users. These groups are Perfin, Revenue, Breweriana, Check, Stock and Bond Collectors. The second part consists of listings of the perforated or punched patterns applicable to the volume with explanations on how to read the listings. The third part contains the various tables referenced in the pattern listings, and a consolidated listing of the abbreviations for revenue stamp types.

The initial title for the book was a catalog but since it dose not include any indication of rarity or value, I changed it to handbook. If there is ever a census of the five to six thousand different patterns then a value supplement would be possible.

vention show will be at NAPEX. This show is held at Tysons Corner, Virginia, which is suburban Washington, D.C., on June 6–8, 2008. We will be passing information to you about the show in these pages. Information is also available on the show's website at <[www.napex.org](http://www.napex.org)>.



# 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.

**ADAMS, BOB 6981.** 10 Lansdowne Rd N, Cambridge ON N1S 2S8 Canada. Proposed by: Martin Richardson 1507. Canada, Mexico, United Kingdom, Worldwide.

**CAPLICE, SEAN 6976.** 355 Bryant St, # 306, San Francisco CA 94107. Proposed by: Martin Richardson 1507. US-Beer.

**CARROLL, JAMES M 6982.** 1592 Union St, # 238, San Francisco CA 94123. Proposed by: Martin Richardson 1507. United States.

**CHASTAIN, ROBERT D 6983.** 3736 Keys St, Anderson SC 29624. Proposed by: Martin Richardson 1507. United States.

**COLEVAS, STEPHEN J 6984.** PO Box 3365, Oakton VA 22124. US-1,2,3 Issues Cancels, US-M&M.

**FRENCH, GARY 6989.** 12 Ferncliff Terr, Short Hills NJ 07078. Proposed by: Martin Richardson 1507. Topicals, US-State, US-Wines.

**HINDS JR, NORMAN C 6979.** PO Box 6504, Vero Beach FL 32961. Proposed by: Martin Richardson 1507. US-1,2,3 Issues, US-Literature, US-Proofs & Essays.

**HUNT, JOHN MICHAEL 6985.** 1671-C Waterdam Rd, Olongapo Zambales 2200 Philippines. Proposed by: Douglas K Lehmann. Philippines, US-Possessions.

**HURST, MARK W 6986.** 239 Abrahams Ln, Villanova PA 19085. Proposed by: Eric Jackson 1563. Railroad Stamps, US-Literature, US-Revenue Stamped Paper, US-Special Tax Stamps, US-State.

**JAY, THEODORE 6995.** 16 N Chatsworth Ave, Apt 600, Larchmont NY 10538. Proposed by: Eric Jackson 1563. US-1,2,3 Issues Cancels, US-First Issue Cancels, US-M&M, US-Telegraphs.

**KERSTETTER, RAY M 6972.** 712 3rd Ave NE, Watertown SD 57201.

**LAPORTA, JOHN 6990.** PO Box 98, Orland Park IL 60462. Austria.

**LANGLOIS, JOHN 6978.** 12209 Grove Park

Ct, Potomac MD 20854. Proposed by: Martin Richardson 1507. US-1898, US-1898 Cancels, US-Proprietary, US-Proprietary Cancels.

**MARTELLO, DANIEL 6987.** 467 Castro, San Francisco CA 94114. Proposed by: Martin Richardson 1507. US-1,2,3 Issues, US-Local Posts, US-M&M, US-Proprietary, US-State.

**MEAD, ROBERT 6991.** 12119 Ingrid Ct, Saratoga CA 95070. Proposed by: Martin Richardson 1507. US-Scott Listed, US-Stamps on Documents.

**MCCOY, JEFF 6988.** Proposed by: Martin Richardson 1507. Canada-Federal, United States, US-Savings, US-Stamps on Documents, US-Taxpays.

**MONTEITH, JOHN 6980.** Proposed by: Martin Richardson 1507. US-Cinderellas, US-First Issue, US-Stamps on Documents, US-Tobacco.

**PACKOUZ, MARTIN A 6992.** Proposed by: Eric Jackson 1563. US-Revenue Stamped Paper, US-Stamps on Documents.

**ROBERTS, SEAN 6993.** PO Box 1116 3020 Paradocs Ln Willcox AZ 85644. Proposed by: Ron Leshner 1173. United States, US-State, US-Taxpays.

**STAFFORD II, JOHN W 6994.** 715 Colorado Ave, Brush CO 80723. Proposed by: Eric Jackson 1563. Canada-Telephone & Telegraph. US-Local Posts, US-M&M, US-Possessions, US-Savings, US-Scott Listed, US-Silver Tax.

**TIMPSON JR, JAMES 6975.** 7 Tudor Dr, Stony Brook NY 11790. United States, US-Beer, US-Documentary, US-Proprietary, US-State, US-Wines.

**TOMASZEK, THOMAS 6973.** United States.

**WOODFILL, JAMES C 6974.** Proposed by: Eric Jackson 1563. US-Boating, US-Consular Service Fee, US-Customs Fee, US-Documentary, US-Firearms, US-Future Delivery, US-Hunting Permit, US-Proprietary, US-Silver Tax, US-Stock Transfer.

**YOUNG, JOHN 6977.** PO Box 447, Homosassa Springs FL 34447. Proposed by: Martin Richardson 1507. United States, US-Literature, US-Local Posts, US-Taxpays, US-Telegraphs.

### Reinstated

**WALLACE A CRAIG 5646.** PO Box 3391, Fullerton CA 92834.

**ROBERT A DEWEY JR 2908.** 158—8th Ave, San Francisco CA 94118-1211.



**RICHARD L DUFRESNE 4989.** 3072 Glastonbury Dr, Virginia Beach VA 23453-5525.

**JOHN M FARKAS 4099.** 15430 Franklin Dr, Brookfield WI 53005-4114.

**RICHARD ALAN KASE 3802.** 6 Starwood Dr, Rochester NY 14625-2631.

**FRANCIS KIDDLE 6908.** Punch Tree House Reading Rd North, Fleet, Hants GU51 4HS, United Kingdom.

**PETER MOSIONDZ JR 6874.** 26 Cameron Circle, Laurel Springs NJ 08021-4861.

**CHARLES F SHREVE 5459.** 14131 Midway Rd, Ste 1250, Addison TX 75001-3654.

**EDWARD SIMMER 5315.** PO Box 3390, Suffolk VA 23439-3390.

**LIONEL ZIPRIN 4886.** 212 E Broadway , Apt G-304, New York NY 10002-5512

### Deceased

3002 PROKESCH, CLEMENS E, M.D.

### Address changes

**AHRENS, GILBERT P 5655.** 46 Greendale Dr, Suffield CT 06078.

**BOWMAN, JOHN D 3122.** 14409 Pentridge Dr, Corpus Christi TX 78410-5764.

**COON, CHARLES 2577.** 17375 Raven Rocks Rd, Bluemont VA 20135.

**DAVIS, JERRY 1866.** 30931 Minute Man Way, Westlake Village CA 91361-4605.

**HARWOOD, JACK 5276.** 3241 Ringwood Mdws,

Sarasota FL 34235-7005.

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**KOPPERL, ROBERT 6946.** 10221 24th Ave SW, Seattle WA 98146.

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

**MACLEITH, JERRY D 701.** PO Box 1967, Huntington Beach CA 92647-1967.

**MARTIN, PETER 4489.** POB 463, Naugatuck CT 06770.

**MCCULLEY, JOHN D 2256.** PO Box 274, Akron OH 44309-0274.

**MCLAUGHLIN, THOMAS J M.D. 6936.** 900 Cummings Center, Ste 113-T, Beverly MA 01915-6183.

**MOODY, MARK 5725.** Unit 9900 , Box 0100, DPO AE 09701-0100.

**NUSSMANN, DAVID G 1066.** 5844 Valley Forge, Houston TX 77057-2241.

**PETTIT, ELMER L JR 2691.** 510 Bent Tree Dr, Nashville TN 37221.

**PORTER, PHILIP T 6808.** 4270 Albany Dr, Apt H106, San Jose CA 95129-1220.

**SELLERS, F BURTON 5184.** 14515 W Granite Valley Dr, Apt C226, Sun City West AZ 85375-6037.

**SWATKOVSKY, ANDREW 4494.** 2138 Ten Eyck Ave, Cazenovia NY 13035-9754.

### Revenue exhibit honors/ from page 50

#### NAPEX 2007

June 1-3, Tysons Corner, Virginia:

Literature:

*The American Revenuer*, Vol 60 (2006): Gold.

#### INDYPEX 2007

July 6-8, Indianapolis, Indiana:

Single frame exhibits:

*AMG Military Travel Permit Stamps* by Thomas J. Richards: Gold.

#### Minnesota Stamp Expo 2007

July 20-22, Crystal, Minnesota:

*Revenue Stamped Paper of the Spanish American War Tax Era* by Robert D. Hohertz: Grand Award, Gold, American Revenue Association Award, United States Stamp Society Statue of Freedom Award.

*State and Federal Taxation in Support of Marketing Quality Farm Products* by Ronald E. Leshner, Sr.: Vermeil.

#### BALPEX 2007

August 31, September 1-2, Hunt Valley, Maryland:

*Philippine Fiscal Stamps Used During the Japanese Occupation: February 1942 to January 1945* by Douglas K. Lehmann: Vermeil.

Canada's Embossed Cheques: 1915-1953, Robert E. Shoemaker: Vermeil.

#### 2007 Omaha Stamp Show

September 7-9, Omaha, Nebraska:

Multiples of the United States Private Die Proprietary by Paul Weidhaas: Vermeil, American Association of Philatelic Exhibitors Award of Honor.

#### Chicagopex 2007

November 16-18, Arlington Heights, Illinois:

Literature:

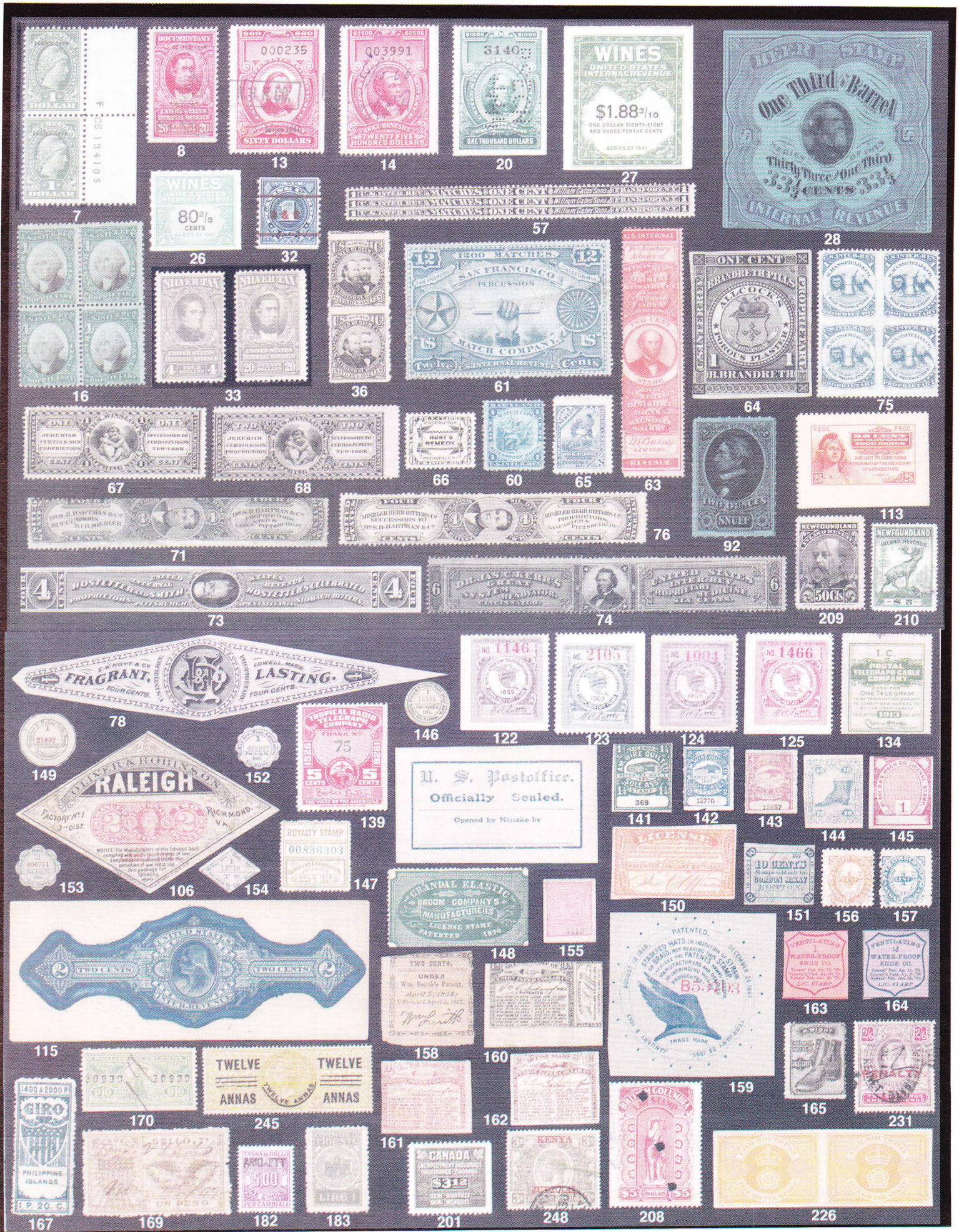
*The American Revenuer*, Vol. 60 (2006): Gold.

*Catalogue of Revenue Stamps in Poland, edition 2006* by Władysław Ługowski and Jan Zaborowski: Vermeil.

*Essays on the Revenue Stamps of Hawaii* by Randall E. Burt: Vermeil.

*Colorado Revenue Stamps* Kenneth P. Pruess: Bronze.







# ERIC JACKSON

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**CLOSING DATE: January 23, 2008 at 11:00 pm EST**

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

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

1	First Issue Revenue R3c Ruth & Fleming black p/c reading up, block of 35 (7x5), F-VF	--
2	R27b vertical strip of four, F crease in third stamp	85.00
3	R73c F couple nibbed perfs	200.00
4	R83c vertical pair on a Warranty Deed for land sold to the Chicago & Great Eastern Railway Co. 1864. F crease in bottom stamp	200.00+
5	R91c three examples on a Deed for property sold to the Pennsylvania Railroad Co. 1864. F-VF	67.50+
6	Documentary R241 right plate #103157, mint, F	--
7	R276 right plate #134105 pair, mint, F PHOTO	--
8	R305A used, natural straight edge at bottom, F-VF PH	900.00
9	R510 used, F-VF light crease	140.00
10	R601 mint, F	120.00
11	R603 mint, F	120.00
12	R674 mint, VF	7.25
13	R708 cut cancel, VF PHOTO	100.00
14	R730 cut cancel, F-VF PHOTO	90.00
15	R731 used, F-VF tiny abrasion at top	175.00
16	Proprietary RB4b block of four, mint, F light creases PHOTO	120.00+
17	RB22 top plate #7968 and arrow block of 14, mint, F-VF	--
18	Stock Transfer RD57 mint, F	90.00
19	RD89 unfinished imperforate vertical pair, without SERIES 1940 and serial number, VF	--
20	RD162 perf, F-VF PHOTO	160.00
21	RD338 cut cancel, F-VF	97.50
22	Wines and Cordials RE176 mint, VF	50.00
23	RE178 mint, F-VF	50.00
24	RE187 mint, VF	110.00
25	RE188 mint, VF	90.00
26	RE194 mint, F-VF PHOTO	140.00
27	RE197 mint, F-VF PHOTO	300.00
28	Beer REA40f (41F) F crease, thins, tiny abrasion PH	250.00
29	REA143 (184 type 169) mint, VF	75.00
30	REA178a (198) large punch hole, VF	15.00
31	REA193a (219) large punch hole, VF	15.00
32	Playing Cards Bureau Precancels RF26-14.5 (PC111) F-VF short perf PHOTO	100.00
33	Silver Tax RG123 mint, F-VF PHOTO	125.00
34	RG124 mint, F	125.00
35	RG125 mint, F	175.00
36	RG126 mint, F-VF PHOTO	700.00
37	Embossed Revenue Stamped Paper RM381 sharp strike on a trustees bond, 1848, F-VF	50.00
38	Revenue Stamped Paper RN-B1 New York, N.Y. Manufacturers' National Bank. Atlantic Savings Bank check. 186-. Stamp at far right. Unused, VF	--
39	RN-B2 New York, N.Y. American Exchange National Bank. American Phototype Co. bank check. 1867. Used, VF	40.00
40	RN-B10 Burlington, Vt. First National Bank of Burlington bank check. 1867-8. Used, F-VF	22.50
41	RN-B11 Washington, N.J. Phillipsburgh National Bank. Joseph C. Stewart bank check. 1866. Unused, VF	100.00
42	RN-B13 New York, N.Y. American Exchange National Bank. W.A. Ransom & Co. bank check. 1866-7. Used, VF	45.00
43	RN-B16a Virginia, Nev. Agency of the Bank of California bank check. 187-. Unused, VF	325.00
44	RN-C21 San Francisco, Calif. Bank of California bank check. 187-. Unused, VF	50.00
45	RN-F1 on a blank check size paper, VF crease	--
46	RN-G1 on a blank check size paper, VF creases	--
47	RN-G3 Wilkes Barre, Pa. Peoples Bank bank check. 1878. Used, F-VF	100.00
48	RN-I2 Philadelphia, Pa. Bank of North America bank check. 1869. Used, VF	350.00
49	RN-J11 Mount Union, Pa. Central Banking Co. Jacob Hoffman, Tanner bank check. 187-. Unused, VF	60.00
50	RN-N3a Providence, R.I. R. I. Hospital Trust Co. Geo. B. Clafin & Co. bank check. 1874. Used, VF	225.00
51	RN-X7d Troy, N.Y. Union National Bank. Malleable Iron Works bank check. 1900. Stamp vertical at left. Used, VF	85.00
52	Private Die Match R06c VF	30.00
53	RO26d block of four, purple h/s cancel, F thins	--
54	RO49d F-VF PHOTO	125.00
55	RO62c F	25.00
56	RO88a F thin spots	45.00
57	RO94b F thin spot PHOTO	125.00
58	RO113c F crease & thins	350.00
59	RO119c F-VF thin spot, corner crease	60.00
60	RO131b F-VF filled thin PHOTO	125.00
61	RO165b F-VF creases, small thin & light soiling PHOTO	500.00
62	RO181b F-VF	50.00
63	Private Die Medicine RS16a F perf faults PH	650.00
64	RS34b F light stain PHOTO	250.00
65	RS56d F-VF faint crease, small filled thin PHOTO	200.00
66	RS75d VF thin spot PHOTO	95.00
67	RS67d F-VF couple short perfs PHOTO	110.00
68	RS68c F PHOTO	160.00
69	RS79b F thin	95.00
70	RS87d horizontal strip of four, F	12.00+
71	RS99a F clipped perfs, light soiling PHOTO	2,000.00
72	RS123b F thin	110.00

73	RS132c F-VF crease, small sealed tear PHOTO	100.00
74	RS160a F usual creases, small tear, few short perfs PH	750.00
75	RS174b F-VF PHOTO	450.00
76	RS181d F small faults PHOTO	150.00
77	RS261c F-VF	27.50
78	Private Die Perfume RT10c VF light crease PH	325.00
79	Distilled Spirits Excise Tax RX24 mint, XF	1,200.00
80	RX44 mint, XF	1,200.00
81	Rectification Tax RZ2 sheet of ten, mint, VF	250.00
82	RZ4 sheet of ten, mint, VF	150.00
83	Cigarettes (Class A) TA23c F-VF rejoined tear	9.00
84	Cigarettes (Class B) TB23a F-VF	12.00
85	TB24a VF rejoined tear, thins	8.00
86	Cigars TC127a mint, VF crease ending in small tear	15.00
87	TC145 mint, VF light crease	5.50
88	TC158 plate #8916, mint, F-VF creases	--
89	Snuff TE66 F-VF repairs	20.00
90	TE212a mint, VF	12.50
91	TE213C mint, VF crease	16.00
92	TE215C mint, VF PHOTO	18.00
93	TE280Cb F-VF small faults	6.00
94	TE528a mint, F-VF	30.00
95	Snuff Specimens TES1 VF	12.00
96	TES4 F-VF	12.50
97	TES6 VF	10.00
98	TES7 VF	10.00
99	TES8 F-VF	12.50
100	TES9 VF	12.50
101	TES18 F-VF	12.50
102	TES19 F	10.00
103	TES20 VF	12.50
104	TES23 F	12.50
105	Tobacco Strips TG3 mint, F-VF crease	20.00
106	Paper Tobacco Wrappers PW7-2 F-VF small faults PH	40.00
107	PW7A-1 VF thin, small faults	25.00
108	Cotton Tax Tags CoT 1-2 Cotton Tag, Type 1 #2, on parchment, comma after Fitch, unused, VF crease	--
109	Distilled Spirits For Exportation Without Payment Of Tax Series 1955, blue, VF	--
110	Alcohol Warehouse Stamp Series 1960, mint, VF	--
111	Special Tax Stamp- Coin-Operated Gaming Devices F.Y.E. 1946 -- black & red (pale green s.c.) with coupons for 1 Device for 8 months, VF tack hole, light toning	--
112	Customs Cigarettes TAC27 mint, VF	6.00
113	Food Orders 2G1 mint, VF PHOTO	--
114	2G2 mint, VF	--
115	Revenue Stamped Paper Essays 232, blue on card, VF PH	--
116	First Issue Revenue Proofs R28P3 VF	105.00
117	R30P3 vertical splice in paper, VF	60.00
118	Second Issue Revenue Proofs R112P3 block of four, VF light creases	90.00
119	Third Issue Revenue Stamps Proofs R144P4 block of four, VF	170.00
120	Proprietary Proofs RB11P3 VF thin spot	65.00
121	Private Die Match Proofs RO87P3 VF	50.00
122	Telegraph Stamps 10T1 mint, F-VF PHOTO	250.00
123	10T4 mint, VF light crease PHOTO	450.00
124	10T5 mint, VF PHOTO	170.00
125	10T7 mint, VF PHOTO	325.00
126	15T25 mint, VF	5.00
127	15T26 mint, VF	5.00
128	15T28 mint, VF	35.00
129	15T29 mint, VF	55.00
130	15T32 mint, VF	35.00
131	15T35 mint, VF thin spot	30.00
132	15T41 mint, VF	30.00
133	15T46 used, VF	75.00
134	15T015 used, F-VF PHOTO	1,000.00
135	16T44TC1 trial color, dark blue on bond, 63x63 mm., VF	--
136	16T44TC1 sepiia on thin glazed card, 64x64 mm., VF	--
137	16T44TC1 sepiia on unsurfaced card, 63x63 mm., VF	--
138	16T44TC1 slate green on thin glazed card, 64x64 mm., VF	--
139	Topical Reals, 1926 S.C. red, mint, VF thin PHOTO	--
140	Post Office Seals - Typeset Seals LOX17 unused, VF small thin PHOTO	100.00
141	License & Royalty Stamps Am. Wire Quilted Sole Assn. license stamp, 1 1/4 green, mint, F PHOTO	--
142	Am. Wire Quilted Sole Assn. license stamp, 2 blue, rouletted, used, F-VF tiny margin nick PHOTO	--
143	Am. Wire Quilted Sole Assn. license stamp, 4 red, rouletted, used, F-VF creases PHOTO	--
144	Babbitt's Patent Shoe license stamp, 10 blue, used, F-VF thin PHOTO	--
145	Blake B. & S. Mach. Co. license stamp, 1 red, unused, F crease, small thin PHOTO	--
146	Clark Seam & Button-Hole Stamp As'n. license stamp, 1 black, green safety, die cut, mint, VF crease PHOTO	--
147	Claudent Association royalty stamp, gold, blue number, unused, F-VF thin PHOTO	--
148	Crandall Elastic Broom Co. license stamp, green, used, F PH	--
149	Goodyear & McKay Sew. Mach. Association license stamp, 1 black, gray safety, mint, VF thin spot PHOTO	--
150	Jas. H. Hoffman license stamp, orange on thick paper, used,	--

	VF crease PHOTO	--
151	Gordon McKay license stamp, 10c blue, used, F PHOTO	--
152	McKay Sew. Mach. Association license stamp, 1 blue, red safety, die cut, mint, F PHOTO	--
153	McKay Sew. Mach. Association license stamp, 3 green, violet safety, die cut, mint, F-VF PHOTO	--
154	McKay Sew. Mach. Association license stamp, 1 blue, pink safety, diamond shape, used, F PHOTO	--
155	Saddle Seam Boot license stamp, pink, used, VF PHOTO	--
156	Shaw's Pat. Corded Lap Seam license stamp, 1/2c brown, perf., unused, F PHOTO	--
157	Shaw's Pat. Corded Lap Seam license stamp, 1c blue, perf., unused, F short perf PHOTO	--
158	Wm. Smith's Patent license stamp, 2c black, mint, F toned PH	--
159	Stamped Hats license stamp, blue, unused, VF light toning & stain PHOTO	--
160	Union Paper Collar Co. license stamp, 1A black with coupon, used, F PHOTO	--
161	Union Paper Collar Co. license stamp, 1/2 1 red, used, F small faults PHOTO	--
162	Union Paper Collar Co. license stamp, 1 1/2 brown, lithographed, unused, VF PHOTO	--
163	Ventilating Water-Proof Shoe Co. license stamp, 1 red on orange surface color, unused, VF PHOTO	--
164	Ventilating Water-Proof Shoe Co. license stamp, 2 blue on purple surface color, used, F-VF thin PHOTO	--
165	H. Wright license stamp, 1c black, perforated, mint, F PHOTO	--
166	PHILIPPINES Giro PI W425B mint, F-VF small thin, few short perfs	9.00
167	PI W473A used, VF crease PHOTO	20.00
168	Sello PI W376b used, F-VF small thin	6.00
169	PI W389 used, VF crease PHOTO	25.00
170	Internal Revenue PI W535 used, VF straight edge PH	250.00
171	PI W579a used, VF	20.00
172	PI W627a used, VF	15.00
173	VIRGIN ISLANDS Documentary VI R2 imperforate block of four, unused, VF	--
174	ALLIED MILITARY GOVERNMENT Fiscal FTT F45b1 mint, VF	--
175	FTT F60 mint, VF	--
176	FTT F62 used, VF	--
177	Industry & Commerce FTT IC30 right stamp, used, VF	--
178	FTT IC34 left stamp, used, VF	--
179	FTT IC60 se-tenant pair, mint, VF	--
180	FTT IC99 left stamp, used, VF	--
181	FTT IC104 left stamp, used, VF	--
182	Letters Of Exchange FTT LE28 mint, VF PHOTO	--
183	TRIESTE Fiscal Stamps FTT TC7 used, VF PHOTO	--
184	CANADA Bill Stamps FB16 used, F	65.00
185	FB30 used, F	45.00
186	FB53 mint, F-VF	30.00
187	Weights & Measures FWM33 mint, F-VF	40.00
188	FWM46 used, F-VF	30.00
189	FWM53 used, F-VF	35.00
190	FWM71 mint, VF	25.00
191	Supreme Court FSC6 punch cancel, F-VF	45.00
192	FSC22 mint, F-VF	35.00
193	FSC22a punch cancel, VF	85.00
194	FSC25 mint, F-VF	35.00
195	Excise Tax FX36b mint, VF	35.00
196	FX120 mint, VF	25.00
197	War Savings FWS1 unused, F-VF	65.00
198	FWS15 mint, F-VF	125.00
199	Postal Note & Scrip FPS44 mint, VF	45.00
200	FPS55 mint, VF	25.00
201	FU105 mint, VF PHOTO	175.00
202	Telephone Fancs TBT49 booklet pane of 20, mint, VF	40.00
203	Alberta - Prosperity Certificate AP1 mint, VF	10.00
204	British Columbia - Law BCL7a punch cancel, F-VF	100.00
205	BCL15a punch cancel, VF	45.00
206	BCL16a punch cancel, F-VF	45.00
207	BCL22b punch cancel, VF	35.00
208	BCL27b punch cancel, F-VF PHOTO	100.00
209	Newfoundland - Inland Revenue NFR11 used, VF PH	150.00
210	NFR32 used, F-VF PHOTO	75.00
211	Customs Duty NFC1a mint, F-VF	150.00
212	War Savings NFW1 mint, VF	40.00
213	Ontario - Stock Transfer OST37 mint, VF	30.00
214	Quebec - Law Stamps QL119 mint, F-VF	75.00
215	Prohibition QP4 mint, VF	60.00
216	Saskatchewan - Law Stamps SL78 mint, VF	50.00
217	Electrical Inspection SE14a used, F-VF	35.00
218	GREAT BRITAIN Excise Tax 5 on a Victoria Cinema, Market Hill, Cambridge, ticket, VF	--
219	5 on a West Cliff Gardens, Clacton on Sea ticket, VF	--
220	6 on the back of a Y.M.C.A., Cambridge, ticket, VF	--
221	7 on an Arden of Feversham, A.D.C. Theatre, Cambridge, ticket, VF	--
222	8 on a Mr Pim Passes By, A.D.C. Theatre, Cambridge, ticket, VF	--
223	9 on a George Robey and Party, Guildhall, Cambridge, ticket, VF	--
224	Southampton Court Fee proof without value, olive, pair, VF	--
225	Fine or Fee Stamp proof without value, brown, pair, VF small flaws	--
226	-- proof without value, orange, pair, VF PHOTO	--
227	AUSTRALIA Queensland Impressed Duty 250 used, VF	£20.00
228	251 used, F-VF	£20.00
229	BARBADOS Revenue 3 mint, F-VF	£10.00
230	13 mint, VF	£7.50
231	CAPE OF GOOD HOPE Penalty 5 used, VF PHOTO	£20.00
232	Revenue 1 used, VF	£2.50
233	7 used, F	£15.00
234	12 used, F	£15.00
235	28 used, F	£5.00
236	144 used, VF	£10.00
237	INDIA Court Fees 65 punch cancel, F	£20.00
238	75 horizontal pair, punch cancel, F-VF	£20.00
239	79 punch cancel, F	£15.00
240	137 punch cancel, F-VF	£10.00
241	High Court 4 horizontal pair, punch cancel, F-VF	£10.00
242	Small Cause Court 1/15 12 different, punch cancels, F	£150.00
243	Special Adhesive 41 used, F-VF	£15.00
244	42 used, VF	£15.00
245	43 used, VF PHOTO	£15.00
246	44 used, F-VF	£15.00
247	45 used, VF	£15.00
248	KENYA Judicial 11D used, VF PHOTO	£25.00
249	NEW ZEALAND Stamp Duty 41 used, F	£35.00



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Tucson AZ 85704. \*1888\*

**The Revenue Stamps of Iraq**, 3rd Edition.  
Published July 2002, Retail \$40 postage paid in  
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<calrevjoe@aol.com> \*1889\*

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<drsohn32@CS.com>. \*1890\*

**Qatar Revenue Catalog** 1961-2002 by Joe  
Ross. Five + iv pages, color illustrations. US price  
\$15 postpaid; overseas add \$5 for airmail. Cash,  
check or Paypal. Joe Ross, 8036 Rio Linda Blvd,  
Elverta, CA 95626 USA <calrevjoe@aol.com>.  
\*1891\*

**New Handbook on California Pictorial Hunt-  
ing & Fishing Licenses:** Fully illustrated in color  
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PaperQuestPress.com or mail check to Paper-  
Quest Press, 9939 Broadmoor Road, Omaha,  
NE 68114. (Ira Cotton, ARA 5233) \*1892\*

**A Catalog of U.S. Revenue-Stamped Docu-  
ments of the Civil War Era by Type and Tax  
Rate** by Michael Mahler. 284 pages, 8.5 x 11  
inch hardbound, illustrated including 8 pages of  
color. Includes 8 page price guide supplement.  
\$45 postpaid, ARA members take 20% discount.  
Order from and make checks payable to The  
American Revenue Association, Rockford, Iowa  
50468-0056. \*1893\*

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1. Publication Title <b>THE AMERICAN REVENUER</b>	2. Publication Number <b>0163-11608</b>	3. Filing Date <b>OCT. 1, 2007</b>
4. Issue Frequency <b>BI-MONTHLY</b>	5. Number of Issues Published Annually <b>SIX</b>	6. Annual Subscription Price <b>\$21.00</b>
7. Complete Mailing Address of Known Office of Publication (Not printer) (Street, city, county, state, and ZIP+4®) <b>POB 56 (304 FIRST AVE NW) ROCKFORD, IOWA 50468-0056</b>		Contact Person <b>KENNETH TRETTIN</b> Telephone (include area code) <b>641-756-3542</b>
8. Complete Mailing Address of Headquarters or General Business Office of Publisher (Not printer) <b>THE AMERICAN REVENUE ASSOCIATION, GEORGETTE P. CARNO, SECRETARY 12803 WINDBRACK DR, CLINTON MD 20735</b>		
9. Full Names and Complete Mailing Addresses of Publisher, Editor, and Managing Editor (Do not leave blank) Publisher (Name and complete mailing address) <b>N/A</b> Editor (Name and complete mailing address) <b>KENNETH TRETTIN POB 56, ROCKFORD, IA 50468-0056</b> Managing Editor (Name and complete mailing address) <b>N/A</b>		
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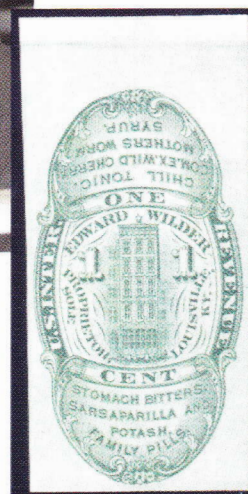
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