



# The American Revenuer

## IN THIS ISSUE:

ARA Auction No. 80 .....	Center Insert
Winner of 75 <sup>th</sup> federal duck stamp contest named.....	102
They mystery at Brady's Bend.....	104
Late usage of RN-X7 in 1914.....	106
Starkey & Palen: users of the 50¢ 1871 Proprietary.....	108
Perforation "14" battleships.....	111
Postal use of R153 and 154.....	112

The 1898 provisional revenues were not valid for postage although they were overprinted postage stamps. but they were used for postage. More,inside, page 112.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

SEPTEMBER-OCTOBER 2007

Volume 61, Number 5  
Whole Number 567



# RICHARD FRIEDBERG STAMPS

312 CHESTNUT STREET • MEADVILLE, PA 16335

PHONE 814-724-5824 • FAX 814-337-8940 • E-MAIL [friedberg2@earthlink.net](mailto:friedberg2@earthlink.net)



Buying and Selling ALL SCOTT-LISTED REVENUES, STAMPED PAPER, SPRINGER-LISTED TAX-PAIDS, TINFOILS, DOCUMENTS, TELEGRAPH STAMPS, OFFICIALS, and NEWSPAPER STAMPS.

FREE PRICE LISTS YOURS ON REQUEST...WANT LISTS WELCOME...

OVER 30 YEARS IN BUSINESS

[www.friedbergstamps.com](http://www.friedbergstamps.com)

## Worldwide Revenues

Stamps, Documents, Collections

Want Lists Solicited

**W. G. KREMPER**

Box 693, Bartow, FL 33831

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

[wgkremper@msn.com](mailto:wgkremper@msn.com)

## THE DUCK STAMP STORY

by Bob Dumaine and Eric Jay Dolin

APS Gold Medal winner in Literature Competition.

208 pages, hundreds of color illustrations.

**Hardcover \$39.95**

**Softcover \$23.95**

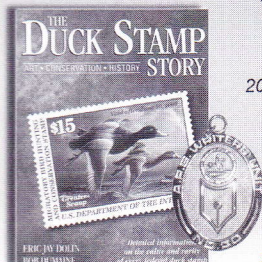
(Please add \$6 shipping, \$9 foreign.)

We accept Visa, MasterCard, Discover, Amex.

[shduck.com](http://shduck.com) • 1-800-231-5926

**Sam Houston Duck Co.**

P.O. Box 820087, Houston, TX 77282



Bob Dumaine will be happy to personalize your book!

Buy & Sell since 1970

Canada & Provinces

**Revenue stamps**

**Telephone & Telegraph Franks**

**Duck, Hunting, Wildlife Conservation stamps**

**Semi-Official airmail stamps & covers**

for large stock of the above visit our websites

[www.esjvandam.com](http://www.esjvandam.com)

[www.canadarevenuestamps.com](http://www.canadarevenuestamps.com)

regular auctions and price lists on request



**E. S. J. van Dam Ltd.**



P.O. Box 300-A

Bridgenorth, Ont. Canada K0L 1H0

phone (715) 292-7013 fax (705) 292-6311

toll Free phone 1-866-EVANDAM

## CANADIAN REVENUE STAMP CATALOGUE

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

order directly from the author.

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

postpaid in North America—US\$18.





# RARESTAMPEXCHANGE.COM

## Getting Results...

Log onto the website.

On the home page, click on "Sign Up"

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

Your email address will become your user name.

Select a password with 6-8 characters.

You will be emailed upon approval.

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

A Division of Michael E. Aldrich, Inc.

Not on the internet,  
call to join & receive  
the catalog of all  
RareStampExchange  
items that are  
available.

Toll free:  
888-278-6313



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



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



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



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



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



Sold 3/10/05  
Hawaii 11  
\$200.00



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

## AUCTIONS WITH A DIFFERENCE

*Revenues, Documents, Covers*

• Write for next catalog •

**H.J.W. Daugherty**

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

ASDA ARA APS

## Gordon Brooks

**Quality Worldwide Revenues**

*Everything from A to Z*

*Specializing in Canada, China*

*France & Colonies, Portugal & Colonies,*

*Cinderellas, Documents, etc.*

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

## Panama Revenues Papal Sellado 1821-1975



by Joe Ross & Federico Brid (2008)

Copies may be obtained from:

Joe Ross

8036 Rio Linda Blvd., Elverta, CA 95626 USA

Price \$45 USA postpaid

Overseas add \$15

*The catalog illustrates and lists the papal sellado from 1821-1975 in black and white or full color.*

*It provides a Panama Historical Setting, the History of Stamped Paper and Tax Stamps, Notes on the ABNCo.*

*Index Cards, the Laws governing the issue and use of papal sellado, stamp identification for the SealTypes of*

*1826 to 1886 and other related information.*

*109 pages spiral bound.*



## Winner of 75<sup>th</sup> federal duck stamp contest named



### U. S. Fish and Wildlife Service press release

Wildlife artist Joe Hautman of Plymouth, Minnesota, won the 2007 Federal Duck Stamp Art Contest—the oldest and most prestigious wildlife art competition in America—with his depiction of a pair of pintail ducks. Department of the Interior Secretary Dirk

Kempthorne announced the winner in front of a crowd of 300 people at the contest, held at BIG Arts in Sanibel, Florida.

“It was a privilege for me to congratulate Joe Hautman when the judges chose his art to grace the seventy-fifth Duck Stamp,” said Secretary Kempthorne. “The Duck Stamp program is unique in the realm between art and conservation. This art will be transformed into an equally beautiful stamp and help protect wetlands by generating funding through the sale of that stamp to hunters, stamp-collectors and conservationists. People talk about how art can change the world, and the duck stamp is an excellent example. You just need to look at the more than five million acres of waterfowl habitat protected by their purchase using funds from the stamp for proof of the power of this art.”

Hautman’s painting—chosen from among 247 entries from artists across the country—will be featured on the 2008–2009 Federal Duck Stamp which will go on sale in late June 2008. Federal Duck Stamp sales raise about \$25 million each year to fund wetland habitat acquisition for the National Wildlife Refuge System. The annual Federal Duck Stamp Contest is the only federally-sponsored juried art competition, and is run by the U.S. Fish and Wildlife Service. This year’s contest crowns the winner of the seventy-fifth duck stamp since the program’s inception in 1934. Before 1949, a commission selected the design.

“This was the most exciting Duck Stamp Contest in history,” said H. Dale Hall, Director of the U.S. Fish and Wildlife Service. “To have a three-way tie for first place, then to have the artist and his family right here in the audience, was fantastic. We’re going to continue to move this contest around the country to give the public a chance to own this.”

The competition was surrounded by a week of public events at J. N. “Ding” Darling National Wildlife Refuge and BIG Arts celebrating the life of artist, conservationist and creator of the duck stamp, J. N. “Ding” Darling. Born in 1876 in Michigan, Darling was a two-time Pulitzer Prize winner for his conservation-themed cartoons. He also served as Chief of the Bureau of Biological Survey, the forerunner of the U.S. Fish and Wildlife

Service, from 1934–1935. Darling’s conservation legacy remains the foundation for the broad-based support and strategic vision of North America’s successful waterfowl management efforts.

All waterfowl hunters age sixteen and older are required to purchase and carry the current Migratory Bird Conservation and Hunting Stamp—commonly known as the duck stamp—but conservationists, stamp collectors and others also purchase the stamp in support of habitat conservation. Ninety-eight percent of the proceeds from the \$15 duck stamp go to the Migratory Bird Conservation Fund, which supports the purchase of acres of wetlands for inclusion into the National Wildlife Refuge System.

To date, duck stamp funds have been used to acquire habitat at hundreds of refuges, in nearly every state in our nation. There are 548 national wildlife refuges spread across all fifty states and U.S. territories. A current duck stamp can be used for free admission to any national wildlife refuge open to the public. Refuges offer unparalleled recreational opportunities, including hunting, fishing, bird watching and photography.

Joe Hautman won the Federal Duck Stamp Contest in 1992 and 2002. He has also won multiple state duck stamp contests. His brothers, Bob and Jim, are also multiple Federal Duck Stamp Contest winners.

Hautman attended the Federal Duck Stamp contest this year with his family. The audience gave him a standing ovation when his art was chosen as the winning piece.

“I’ve been to a lot of Duck Stamp contests, and this is the most exciting one I’ve been to,” Hautman said. “I’d like to thank my family, and the Fish and Wildlife Service, who turns this artwork into wetlands and ducks.”

Hautman’s winning art depicts two pintails—a male and female—nestled gracefully atop reeds in a marsh.

Second place went to Harold Roe, of Sylvania, Ohio, who painted an acrylic of a lone green-winged teal. Roe has previously placed highly in the Federal Duck Stamp Contest. Third place went to Scot Storm of Freeport, Minnesota, who painted a pair of mallards in acrylic. Storm’s work appeared on the 2004–2005 Federal Duck Stamp.

Eligible species for this year’s contest were the mallard, northern pintail, canvasback, green-winged teal and harlequin duck.

Although no cash prize is awarded for winning the Federal Duck Stamp Contest, the artist receives worldwide recognition and, because he or she retains the rights to the original art, can profit from the sale of limited edition prints.

Duck stamps bearing this year’s winning design will

*Duck/115*



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

**Board of Directors:**

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

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

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

**Appointive Officers:**

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

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

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

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

**Auction Manager:** Martin Richardson, Box 1574, Dayton, OH 45401. Phone 937-236-4058; e-mail: <MartinR362@aol.com>.

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

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

**Awards Chairman:** Kristin Patterson, 851 Ironwood Drive, San Jose CA 95125-2815; e-mail: <itsawrap03@yahoo.com>.

**Representatives in other countries:**

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

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

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

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

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

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

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

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

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

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

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

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

**THE AMERICAN REVENUER**  
*The Journal of International Fiscal Philately*

**Volume 61, Number 5, Whole Number 567**  
**September-October 2007**

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

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

**Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for the November-December 2007 issue: April 1, 2008.**

**In this issue:**

ARA Auction 80 .....	Center insert
<i>Martin Richardson, ARA Auction Manager</i>	
Winner of 75 <sup>th</sup> federal duck stamp contest named.....	102
<i>U.S. Fish and Wildlife Service</i>	
The mystery at Brady's Bend .....	104
<i>Michael J. Morrissey</i>	
Late usage of RN-X7 in 1914.....	106
<i>David McHugh</i>	
To the Editor: U.S. WWII ration stamps .....	107
<i>Harold Bailey</i>	
Starkey & Palen: Users of the 50¢ Proprietary stamp of 1871.....	108
<i>Ronald E. Lesher</i>	
Perforation "14" battleships .....	111
<i>D. A. Woodworth, Jr.</i>	
Postal use of R153 and 154 .....	112
<i>Len McMaster</i>	
President's Letter (ARA dinner and convention) .....	116
<i>Eric Jackson, ARA President</i>	
Secretary's Report .....	116
<i>Georgette Cornio, ARA Secretary</i>	
New Mexican revenue finds.....	117
<i>Ray Major</i>	
Special Tax Stamps used for previous years .....	120
<i>Alan Hicks and Terence Hines</i>	

Show off your society affiliation with an



**ARA Lapel Pin**

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

**The American Revenue Association**  
 Rockford, Iowa 50468-0056 USA



# The mystery at Brady's Bend

by Michael J. Morrissey, ARA

Most collectors of United States revenue stamps are familiar with the circular die socked-on-the nose cancellations of the Brady's Bend Iron Company which seem to be found exclusively on the Second and Third Issue documentary stamps of 1871–72, a typical example of which is illustrated here in Figure 1 on a \$5 vermillion and black Third Issue revenue stamp, Scott R148.

These cancellations have long fascinated me and over the years I had acquired the Figure 1 stamp as well as examples of several others. None of the cancellations had date plugs and a neat manuscript in pen and ink was always used to supplement the device so as to comport with the law as it related to the requirement to cancel the stamp on its date of use as well as with the name or initials of the user.

Having found cancellations on several different values, I resolved to acquire as many different denominations as I could. In July 2005, I had occasion to

visit a friend in a neighboring state to talk stamps and possibly do a little "horse tradin'." As it turned out he was interested in some of my duplicate proprietary stamps and as he was curtailing his collecting of documentaries, was not averse to trading those away. Surprisingly, among his documentary stamps he had seven different Brady's Bend Iron Co. cancels on Second and Third Issue stamps, none duplicating what I already had. These had apparently been acquired by him at one time from a single source.

Adding the seven to the four I already had formed the group listed in Table I. While this list is extensive, it is certainly not exhaustive of the stamps upon which these cancellations appear.

Though I had noticed similar items over the years, I had never seen even one of these cancels on any First Issue stamp. I found this puzzling. The dates the writer has thus far noted range from September 29, 1871, through September 18, 1872. The myriad of denominations, all divisible by five, tend toward uses on promissory notes (Inland Exchange) of various amounts, as they were taxed at 5 cents per \$100 or fraction during the 1871–72 period.

Why is it that this cancellation is found only in what must be considered a very narrow window of time? Why is it that none have ever been found on an original document? Why is it that this cancel appears to be a steel die handstamp, most of which were not in use after 1864, when ribbon-daters came into vogue and the incredible crispness of the early cancels disappeared? Why, if this was indeed a handstamp, did it not contain date plugs that could be changed daily, instead requiring the date to be supplied manually?

Let us first look at the cancellation itself. Virtually all that the author has seen are stuck directly upon Washington's face. The only exception being the 70-cent Second Issue stamp shown in Figure 2. In every case the manuscript date is clearly and carefully inscribed in the appropriate place within the circle and always in the same hand. Was the person who canceled these stamps as meticulous as it appears he was, judging from the material at hand, or was there some other explanation for the incredible uniformity and regularity of these strikes.

After having acquired the seven additional Brady's Bend stamps, I had occasion to show them to a long-time friend, collector and dealer, Stan Bednarczyk. Stan's exhibit of *Chicago Streetcar Railway Mail* is the finest ever formed and virtually rewrites the catalog on these cancellations. As such, I considered him to be an expert on metal die handstamp devices. Stan declared them to be printed and not handstamped. Upon closer



Figure 1. A Brady's Bend Iron Co. cancel on a \$5 Third Issue revenue.

Table I

## Known Brady's Bend Iron Co. cancels

Scott Cat. No.	Denomination	Cancel Date
R139	15-cent Third	3 July 1872
R112	25-cent Second	18 Sep 1872
R141	40-cent Third	7 Mch 1872
R116	60-cent Second	30 Sep 1871
R142	60-cent Third	22 Aug 1872
R117	70-cent Second	30 Dec 1871
R120	\$1.50 Second	29 Sep 1871
R145	\$2.00 Third	2 Apl 1872
R127	\$5.00 Second	24 Nov 1871
R148	\$5.00 Third	29 Mch 1872
R128	\$10.00 Second	21 Feb 1872



examination with a glass, I concluded he was right. The orientation of each impression was perfect. They were precanceled! But why? Precanceling was usually done only when large quantities of stamps, usually proprietaries, were to be affixed to proprietary products. Precanceled documentaries were scarce by comparison. Were the stamps precanceled to avoid pilferage by employees, leaving only the date to be manually supplied upon use? If used on promissory notes, why are they not known before September 1871? Also, if used on such notes, how is it that so many survived? Were the notes redeemed and archived, to be found and soaked all at one time and the stamps disbursed into the collecting market? If used exclusively or primarily on promissory notes, why was the company borrowing so much money, or otherwise putting off creditors during the 1871-72 period when these stamps had their currency?

In order to evaluate the probable usage of the stamps we must look at the company itself. A brief history of the company is found in *History of Armstrong County, Pennsylvania* by Robert Walter Smith, published in Chicago in 1883 by Watsman, Walkins and Co. and later reprinted in 1914 by J. H. Beers & Co., also of Chicago. In that work is found the following:

The Great Western Ironworks commenced operations at Brady's Bend in August, 1839, under charge of Mr. Raymond. This company acquired possession of several hundred acres of land lying along the valley of Sugar creek, and in that year selected the site of their first blast furnace, which was completed and blown in about Christmas of the following year. A merchant-mill was also erected; the first intention being to manufacture merchant iron and nails. Several machines for the latter purpose were erected, but on trial the iron was found not adapted for this branch of manufacture. The manufacture of strap-rails was then commenced, and continued until the dissolution of the Great Western Iron Company, in 1843. The Brady's Bend Iron Company acquired possession of the property in 1844, erecting a second blast furnace, which was completed in 1845. The manufacture of strap-rails was continued till 1846, in the latter part of which year the works were altered for the manufacture of T-rails, which has continued to be sole product during their succeeding operation. They are entitled to the credit of rolling the first T-rail made west of the Alleghenies. With a short stoppage from the fall of 1848 to the summer of 1849, the works were in prosperous operation until 1858, when, owing to the death of the principal proprietor, they were completely shut down for five years. A new organization was effected in the fall of 1862, and work was commenced in all departments in February, 1863, continuing with no noticeable interruption until October, 1873. From a small beginning, this industry grew to be a blessing to the whole surrounding country, giving employment to from 1,200 to 1,500 operatives, supporting a population of over 5,000 and benefiting not only Armstrong county, but the neighboring counties

of Clarion and Butler. The output of coal for the sole use of these works rose to the aggregate of upward of 110,000 tons per annum; of ore, to over 70,000 tons. The product of the mill was shipped to all parts of the country, returning millions of dollars to enrich the laborer, and which, circulating through all the channels of trade, proved a source of wealth to hundreds not connected with the works. From a dense wilderness sprung up a town, built by the proprietors for their employees, of about 700 houses, with churches of every denominations, and schoolhouses which rank with the best in the county for size and convenience, while the neighboring town of East Brady can also be said to owe its existence to this great enterprise. This hasty sketch would be incomplete without a mention of the managers, to whom in a great measure the success attending the operation of the works was due.

Although now the hum of the mill is silent and the furnaces are cold, these different managers can feel the proud satisfaction, that this result is due to no fault of theirs. Foremost on the list stands the honored name of Mr. H. A. S. D. Dudley, a gentleman whose name is nowhere mentioned but with respect by all who knew him. From 1850 to 1864, under his management, the works rose to their highest state of prosperity, ably seconded as he was by Mr. Joseph Winslow in the management of the mill, and by Mr. Richard Jennings in the management of the furnaces and internal development of the lands. His successor, Mr. John H. Haines, sustained the high reputation of these works, and on his retirement in 1869 to engage in other business, Col. W. D. Slack took charge, a gentleman whose energy was liberally expended in sustaining, under most adverse circumstances, the falling fortunes of the place. This was a task beyond any one man's powers, and in October, 1873, when the financial crash, whose effects are yet but slowly disappearing, burst upon the country, these works succumbed to the pressure. It would have been difficult to find I any part of this country a corps of employees more devoted to the interests of their locality or who could show longer terms of service. Among those who for over twenty-five years occupied responsible positions, can be named Mr. Alexander Campbell, whose hand guided the first T-rail rolled west of the Allegheny mountains...

The financial crash referred to by Smith is commonly known as the Panic of 1873. The Civil War was over and the dynamic economy continued on a precipitous rise. By 1873, it had over-expanded, especially in railroad construction, the main consumer of the iron company's railroad rails. The banking house of Jay Cooke & Co. declared itself bankrupt and announced its failure on September 8, 1873. The stock market declined rapidly; stocks were sold in order to cover margins and the country went into a three year tail spin that saw 10,000 businesses fail, one of them being the Brady's Bend Iron Company.

Despite the warning signs in the year or so prior to this depression, the company continued to seek invest-



**Figure 2.** The cancel on this 70¢ Second Issue does not cover Washington's face as is normal for this cancel.



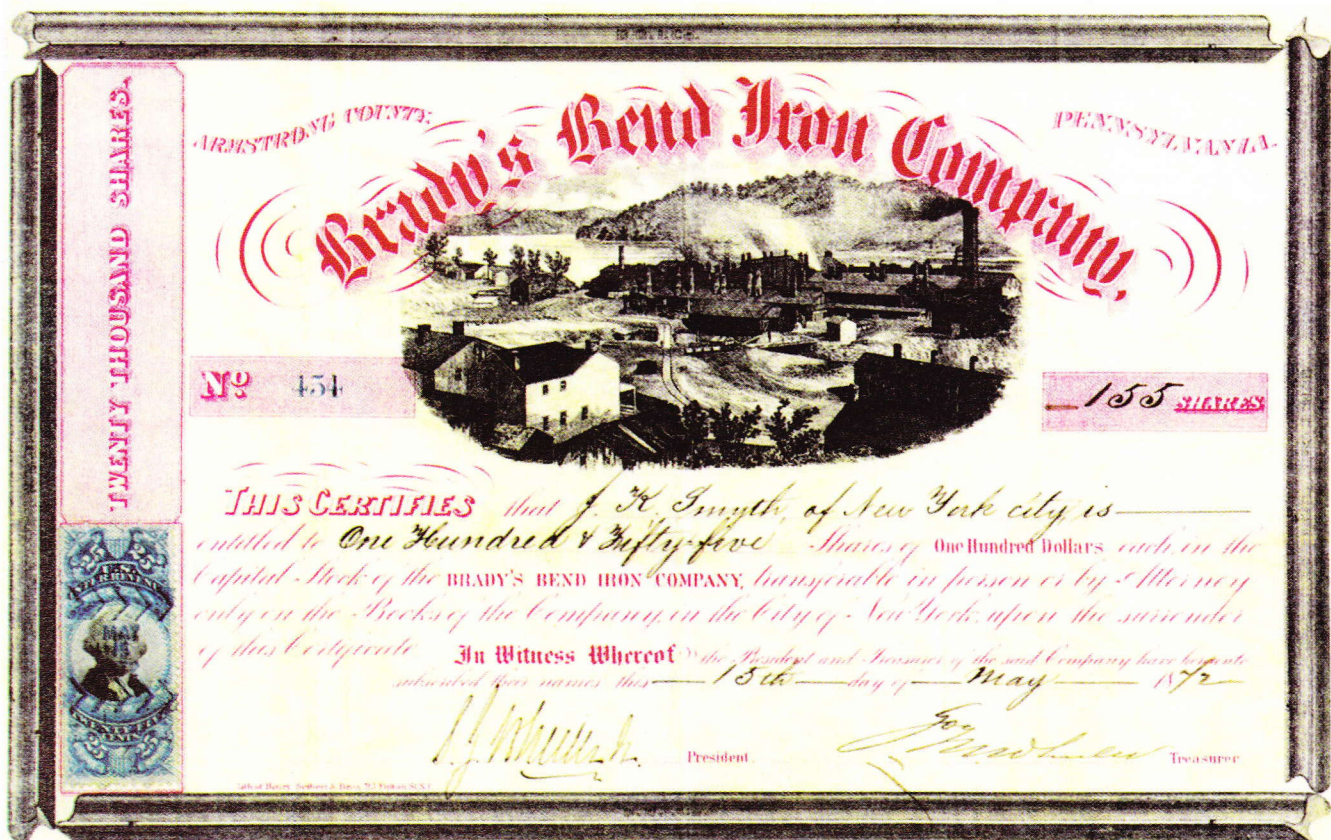


Figure 3. A Brady's Bend stock certificate with the stamp canceled by a herringbone ribbon-dater.

ment capital as evidenced by the stock certificate shown in Figure 3, issued May 15, 1872, and bearing a lovely vignette of the works. It should be noted that the 25-cent Second Issue stamp, affixed to the certificate to pay the flat tax on stock certificates in incorporated companies, was canceled by a herringbone ribbon-dater and not by the pre-printed circular cancel under scrutiny here.

If the stamps in question were in fact used on the company's promissory notes, to whom were they written? Did they survive because they were paid and redeemed and found in the company archives? Or were the notes defaulted on and attached as exhibits in law-

suits filed in the appropriate court(s)? Were these notes issued in a desperate and unsuccessful attempt to stave off failure? That no identifiable cancellations of this company are known on any First Issue revenue stamps, coupled with these Second and Third Issues documentary stamps being known used only in the September 1871 to September 1872 period and on denominations commonly confined to notes, leads to the compelling conclusion that these stamps are, quite possibly, vestiges of the dying gasps of one of the great industrial giants of Western Pennsylvania.

## Late usage of RN-X7 in 1914

by David McHugh, ARA

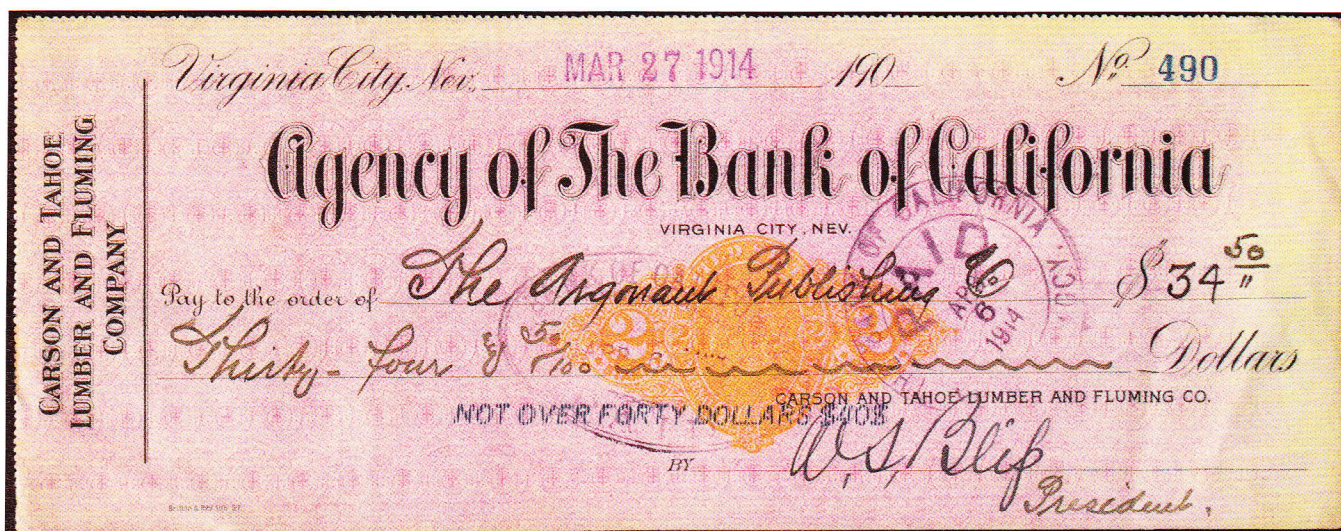
The RN-X7 federal imprint was used from July 1, 1898, to June 30, 1902. This check, dated March 27, 1914, may well be the latest known usage of this imprint. The tax was not required; the company was simply using up their check stock. It is not known why this company did not redeem the unused tax stamps on their check stock. The check is signed by W. S. Bliss, the son of D. L. Bliss, one of the founders of the company and a Nevada pioneer.

### Carson & Tahoe Lumber and Fluming Company

The Carson and Tahoe Lumber and Fluming Com-

pany was organized in 1873 with Duane L. Bliss as president and general manger and H. M. Yerington, D. O. Mills and J. A. Rigby as stockholders. It was probably the largest and most extensive lumber operation serving the Comstock. At its peak, holdings included 50,000 acres of timber at Lake Tahoe, three mills at Glenbrook, two steamers, two logging railroads, logging camps and a narrow gauge railroad. It operated several flumes to transport lumber down the mountain to the railroad depots and also maintained a box factory in Carson City. A large portion of the company records were destroyed in the San Francisco fire of 1906. Payroll records indicate laborers at this company earned \$1.92 per day in 1878.





### Duane Leroy Bliss (1833–1907)

Duane Leroy Bliss left Savoy, Massachusetts, at age sixteen for California. In Panama he contracted “Chagres Fever” and was nursed for six months, until well enough to continue the voyage. He arrived in San Francisco in 1850. He worked a small claim near Marysville, California, until 1860, when he moved to Gold Hill, where he managed a quartz mill and became a partner in a banking firm. D. L. Bliss, H. M. Yerington and D. O. Mills formed Yerington, Bliss & Co. in 1871 and began buying timber land in the Tahoe region. Bliss, Yerington,

Mills and James A. Rigby formed The Carson and Tahoe Lumber and Fluming Company in 1873. It is ironic that California’s D. L. Bliss State Park is named for one of the nineteenth century lumber barons that nearly chopped down every tree at Lake Tahoe.

### William Seth Bliss (1865–1941)

William Seth Bliss was the son of Duane Leroy Bliss. He became president of the Carson and Tahoe Lumber and Fluming Company and the Lake Tahoe Railway and Transportation Company when his father died in 1907.

## To the Editor ...

### U.S. WWII ration stamps

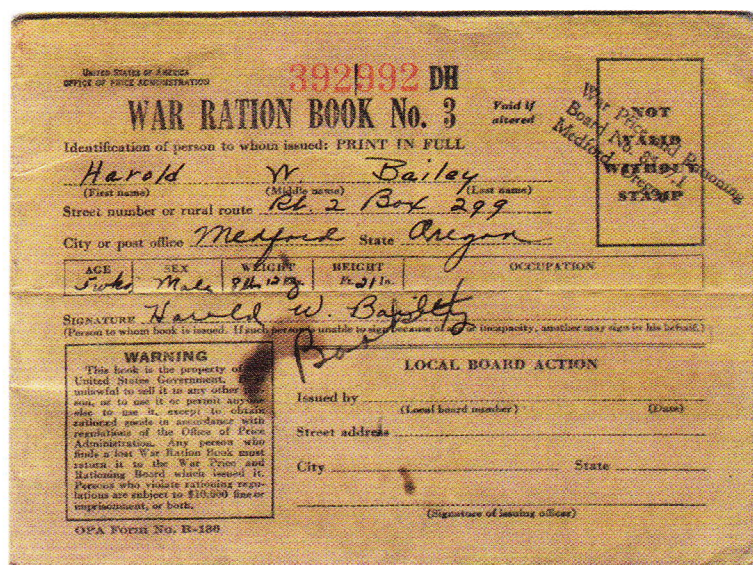
This is written in response to “United States WWII rations stamps” by William H. Waggoner (January-February 2007) and “Additional comments about ration stamps” by Douglas Lehman (May-June 2007).

The War Ration Book No. 3 shown here was issued to me at the age of five weeks. The book still contains a partial page 1, complete pages 2 through 5, an almost complete page 6 and a complete page 7.

I wondered why it had so many unused stamps, so I did a little research. My dad was in the Navy, stationed in San Diego; Mom was there with him until close to her due date, when she went home to my grandparents in Medford, Oregon. I was born December 15, 1943, and I estimate the ration book was issued about January 20, 1944.

In early February we went back to San Diego, and I am guessing the ration book was either invalid or not needed there, which would mean it was only used for two to three weeks.

Interestingly, the book has “Book 4” handwritten on the front, and there are five loose red stamps from Book



5 (C5 through G5) in the book. I have no idea what that means.

Harold Bailey, ARA



# Starkey & Palen:

## Users of the 50¢ Proprietary stamp of 1871

by Ronald E. Leshner, ARA

Surprising little has been written about the firm of Starkey & Palen of Philadelphia, the primary user of the surviving 50¢ proprietary stamp (Scott RB8a, b). Elliott Perry, writing in *Mekeel's* from 1916–18 and under the pseudonym of Christopher West (1979), recorded that Starkey & Palen was a Philadelphia proprietary medicine firm and were users of the 50¢ proprietary stamp, but could not report any surviving examples of their use of either the \$1 or \$5 stamp.

Before looking further at the Philadelphia proprietary medicine firm, let us look at the general use of the high denomination proprietary stamps (Scott RB8–10). Perry (West 1979) boldly stated that the high denomination proprietaries

were used by wholesale importers of bay rum and cited an 1891 source by the venerable Robert S. Hatcher. Perry even goes so far to cite Section 4 of the Act of June 6, 1872, for the \$1 per gallon import duty on distilled bay rum or bay-water and the 50¢ per ounce import duty on bay rum essence or oil.

In spite of Perry's extensive exposition about import duties, this author doubts that the high denomination proprietaries were used to pay the import duties, which were paid to U. S. Customs, not Internal Revenue. But it is entirely possible that some of the high denomination proprietaries were placed on bulk packages of imported bay rum, since in order to pass customs both the import duty and the internal revenue taxes had to be paid.

Perry, however, went on to describe a change in the regulations that permitted stamps to be placed on wholesale quantities and that

Figure 2. Dr. George R. Starkey, M. D.

Figure 3. Dr. Gilbert E. Palen, M. D.



Figure 1. RB8b with the five line Starkey and Palen cancellation.

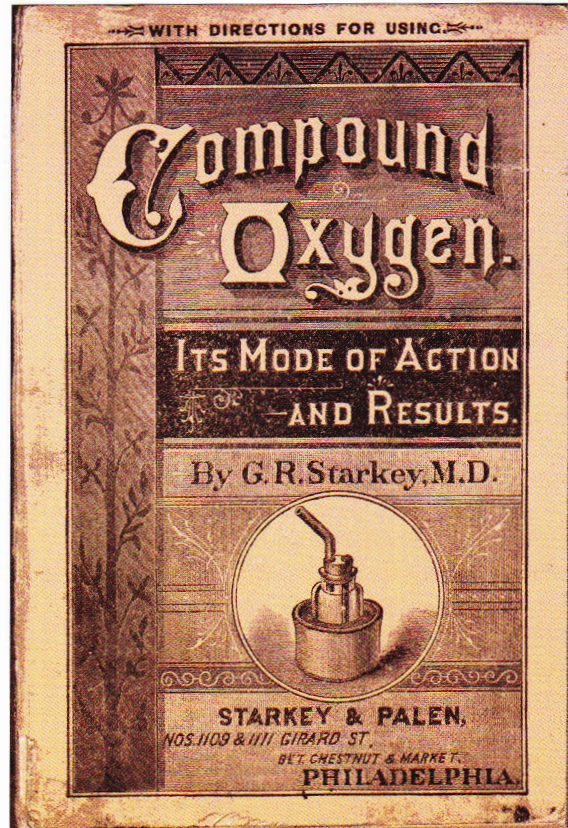


Figure 4. Cover of Starkey's booklet *Compound Oxygen: Its Mode of Action and Results*.





**Figure 5.** Starkey and Palen corner card on a cover canceled July 3, 1890, in Philadelphia.

the contents could be sold out of a stamped package. It seems quite reasonable that such was the intended use of the high denomination proprietary stamps. Perry states that one such use would have been on a bulk tin of Lacto-peptine produced by the New York Pharmacal Association that retailed for \$125. The \$5.00 proprietary stamp would correctly pay the internal revenue tax. In spite of this, there are no recorded cancellations on the \$5.00 stamp by the New York Pharmacal Association.

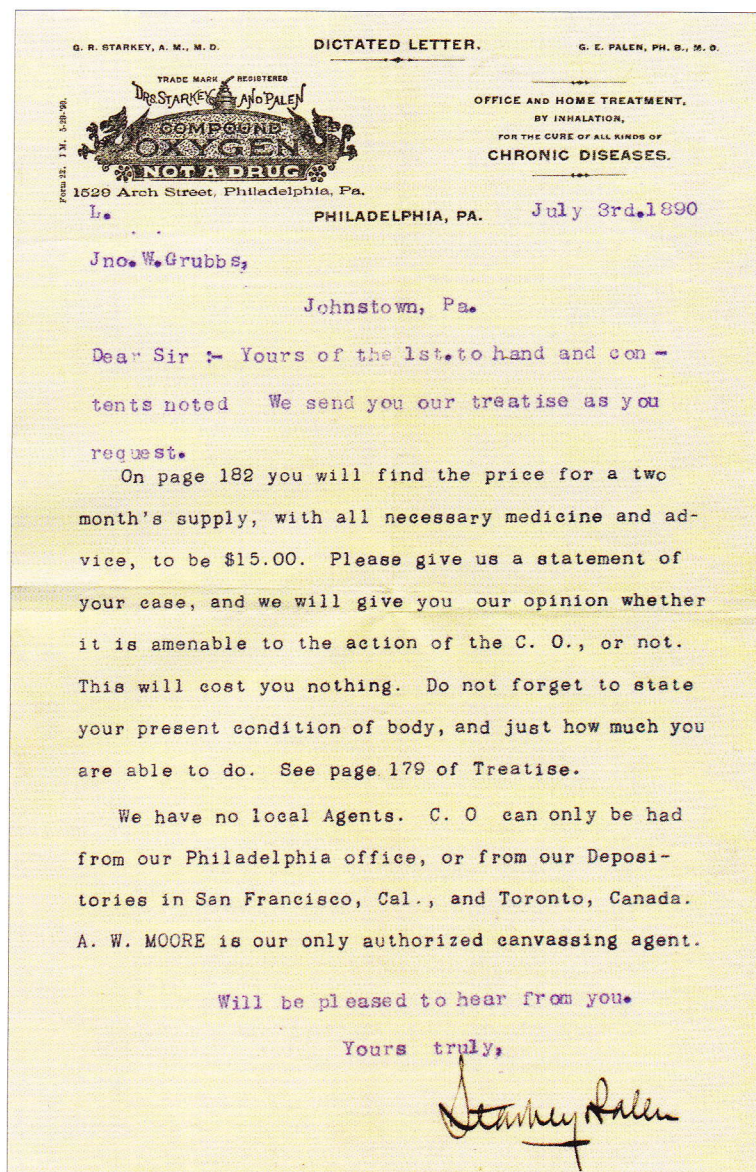
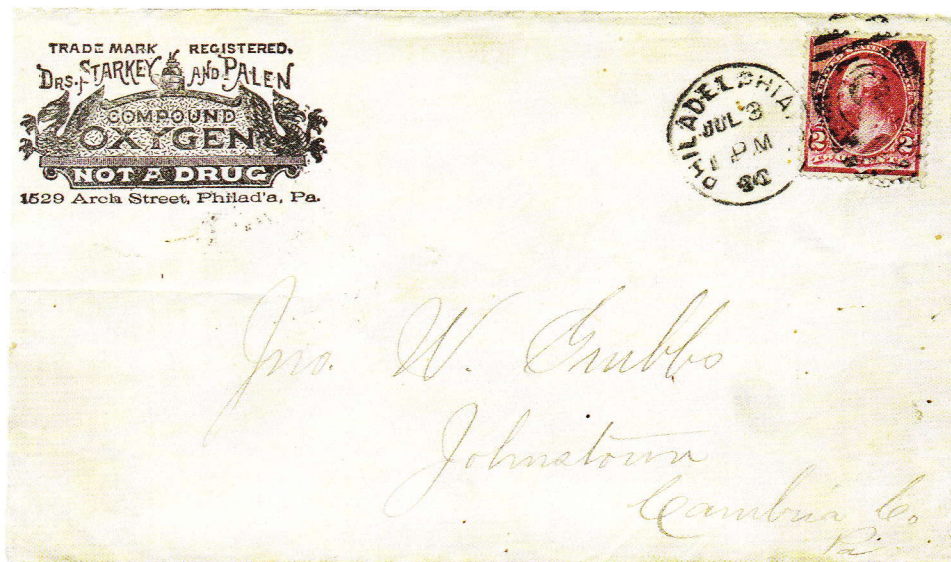
This brief survey should convince us that the high denomination proprietaries were used on bulk packages and we can return to the present subject, the Starkey & Palen cancellation (Figure 1). As stated above, this firm was a Philadelphia proprietary medicine manufacturer. What do we know about the principals of the firm and their product?

Although both were medical doctors, the two men played very different roles in the partnership, Dr. George R. Starkey (Figure 2) supplying the method of treating patients and Dr. Gilbert E. Palen (Figure 3) supplying the capital and business acumen.

Palen joined with Starkey in May 1877 (Starkey 1881, 69). Like many businessmen of the nineteenth century Palen had many and varied business interests including the Niagara Mining and Smelting Company of Utah; the Fowden Printing Telegraph Company; an electric railway; a water, electric light, and sewer company; and large real estate interests in Ocean City, New Jersey.

Dr. George R. Starkey published *Compound Oxygen: Its Mode of Action and Results* in 1881 (Figure 4). There are a number of editions (the one in my possession is an 1883 revision) of this 182 page (plus a six page appendix) soft cover book. Starkey, however, states in his introduction that his first booklet on Compound Oxygen was published in 1870 and that a succession of editions had grown to 220 pages, a self-described bit of a patchwork that he decided to rewrite in a slightly shorter version in 1881.

Figure 5 is a cover canceled July 3, 1890, with the printed corner card of Drs. Starkey and Palen. It still contained its contents (Figure 6) when purchased



**Figure 6.** Letter contained in the cover in Figure 5. This early typewriter written letter is partially preprinted.





**Figure 7.** Reception room at Starkey & Palen's Girard Avenue Offices.

recently. The letter is partially typewriter written with printed text in the center. The letter refers to the Compound Oxygen booklet. It also indicates that a two month's supply of "all necessary medicine and advice" would cost \$15.

Starkey states that Compound Oxygen is nitrogen and oxygen, the two elements making up the atmosphere, but his compound was "richer in the vital or life-giving element." He further states that it is not nitrous oxide or laughing gas. While strictly true that the contents of the bottles that Starkey & Palen marketed did not contain nitrous oxide, later chemical analysis showed that



**Figure 8.** Inhaler used for home treatment.

the solution contained ammonium nitrate, which when heated gives off nitrous oxide! Chemists also found ferric carbonate, which supplied color. Despite the extravagant claims for compound oxygen, it was like many of the patent medicines of the era, palliative but not curative.

But it certainly made the patients feel better as the many pages of testimonials in the booklet demonstrate.

There are testimonials for consumption (tuberculosis), catarrh, neuralgia, nervous depression, intermittent fever, dyspepsia, prolapsus uteri, etc. For those who have never seen some of the extravagant claims of the nineteenth century a few examples should suffice:

#### BRAIN EXHAUSTION

"Permit me to add my testimony to that of others as to the value of your "COMPOUND OXYGEN HOME TREATMENT."

"After a most thorough and continued trial of its worth as a remedial and restorative agent, I pronounce its value to be above that of gold and silver. I freely and voluntarily commend it to all brain-workers as THE BEST thing they can use to secure a restoration of exhausted energies.

#### CONSTIPATION

"It is time to make a report, but I know not what to say. Have been feeling badly for several days - thought last week I was getting on nicely; but for the last four or five days, have suffered much with distressed stomach



**Figure 9.** Starkey & Palen trade card.



and bowels. Constipation, which is my oldest difficulty, and from which I have suffered more or less most of the time for forty-five years, seems to have yielded beautifully to the Oxygen Treatment.

#### FAILING VISION

"... I am decidedly improved. My appetite is sensibly better; my mind has become clearer; but the most marked improvement is in my eyesight. Before using the Treatment, I could not read five minutes without being obliged to rest my eyes; now I can read that many fairs without inconvenience.

#### SPERMATORRHOEA

May 5th, 1871.—Mr. J. A., aged 26, writes from the country that he is much reduced by spermatorrhoea of several years' standing. He not being able to visit the city I forward the Home Treatment to him.

July 15th.—A second letter informs me that he has not taken up all of the first month's treatment, "because there was no need of it." His language is: "That drain from my system is entirely ceased. I am heavier, feel stronger, can do my share of work [on a farm], and in fact I am an entirely changed man.

Starkey & Palen offered treatment in their offices at 1109 and 1111 Girard Avenue, between Chestnut and Market Streets (Figure 7). They also marketed an inhaler device (Figure 8) and their solution to be used at the convenience of the patient in his or her home. The instructions specified putting the inhaler in hot water

(about 130 degrees Fahrenheit) and adding the solution to the inhaler. Of course, this caused the ammonium nitrate to decompose, giving off nitrous oxide. It is suspected that the 50¢ proprietary stamps were used on cases of the solution that were available for home use.

The author has seen at least four different trade cards, one featuring a mature lady (Figure 9), a mature gentleman using the inhaler, a sailor inhaling the beneficial product, and a young, semi-reclining woman inhaling the product.

A brief perusal of auction catalogs yields quite a few examples of RB8a and RN8b with the three line Starkey & Palen handstamp. It would appear that the green paper variety is slightly more plentiful. The RB8a is seen with cancels up to October 1880. After that date the examples seem to be the green paper variety, RB8b.

From the forgoing discussion, it should come as no surprise that the "C. O. T." of the fifth line of the cancel stands for Compound Oxygen Treatment.

#### References

- Starkey, G. R. 1881. *Compound Oxygen: Its Mode of Action and Results*. Philadelphia, Pennsylvania.  
West, C. 1979. *The Revenue Stamps of the United States*. Pacific Palisades: California: Castenholz and Sons.

By D.A. Woodworth, Jr., ARA

Footnotes are fun. They open doors to the seldom-noticed byways that add spice to revenue collecting.

There is a note preceding the listings for the R161-72 series of Documentary Battleship stamps that reads "There are two styles of rouletting for the proprietary and documentary stamps of the 1898 issue, an ordinary rouletting 5½ and one by which small rectangles of the paper are cut out. Several stamps are known with an apparent roulette 14 caused by slippage of a hyphen-hole 7 rouletting wheel."

The second sentence is the basis for this article. A cautionary note appears in the section listing the corresponding RB20-31 Proprietary Battleship stamps refers readers back to the more detailed information in the Documentary Battleship section.

The effect of the rouletting wheel slippage mentioned by the note was to create hyphen hole stamps with a much finer series of cuts along either their top or bottom edges. The effect is quite distinctive after it is first noticed. The roulette 14 varieties appeared dur-

## Perforation "14" battleships



ing the same 1900-1902 period that the hyphen hole 7 stamps were produced.

I have examples of the 1¢ pale blue and 2¢ carmine hyphen-hole Documentary stamps and ¼¢ pale brown and 2½¢ lake Proprietary stamps in my collection. The illustration of a ¼¢ pale brown Proprietary stamp rouletted 14 juxtaposed with a normal hyphen hole 7 stamp clearly shows the contrast between the two types of separation.

These stamps are not common but neither are they rare, often being mixed in a dealer's stock and not recognized for what they are. If you see one, buy it. An example will add interest to any collection of Battleships.



# Postal use of R153 and 154



Figure 1. R154 rejected as postage stamps from Shelburne Falls, Massachusetts, dated June 1, 1899.

by Len McMaster, ARA

As part of my one-stamp collection of the 1898 1c green Franklin (Scott 279) I have focused most of my research on the "IR" overprints, R153-154 (McMaster 1985 and 1987). In addition to collecting their revenue use on checks and other documents, I have accumulated over thirty-five examples of their allowed postal use even though their postal use was illegal.

Order No. 255½ of the Postmaster-General dated June 25, 1898, states that:

The Treasury Department, having found it impossible to secure in due time, the printing of a sufficient supply of internal revenue stamps ... an arrangement has been authorized by which ordinary one and two cent postage stamps ... imprinted with the letters 'I.R.', are to be temporarily used for that purpose. The stamps so imprinted are not good for postage. Accordingly all matter bearing them, or the regular internal revenue stamps, deposited in post offices for mailing, is to be treated by postmasters as unpaid" (Postal Guide 1899).

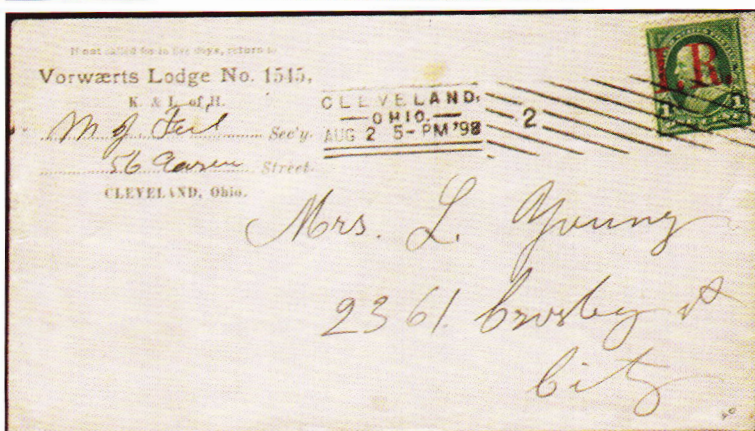
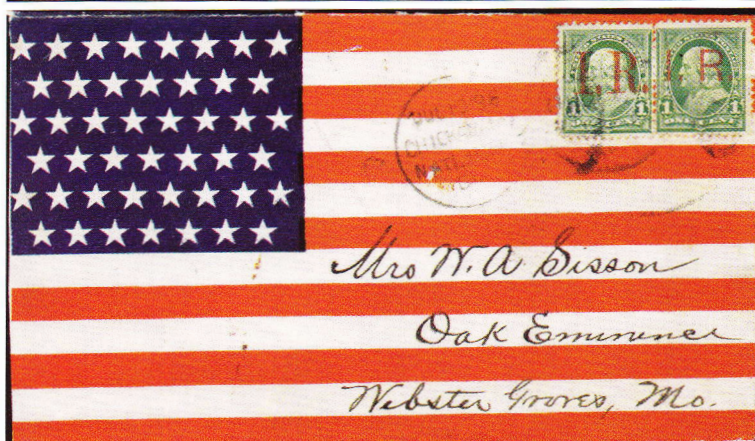
Figure 2. R153 used to pay first class postage From St. Louis, Missouri, dated July 11, 1898.

Figure 3. R153 and R154 used to pay first class postage from Spanish American War camp at Chickamauga Park, Georgia, dated July 10, 1898.

Figure 4. R154 used to pay drop letter postage in Cleveland, Ohio, dated August 2, 1898.

Figure 1 shows an attempt to use a pair of R154s to pay the first class letter rate, properly rejected by the Shelburne Falls, Massachusetts, postmaster and marked "Due 2 Cts."

While I suspect most of the postal use of R153-154 was philatelically motivated, considerable confusion existed over the use of these overprinted stamps, including the effective date, proper use and cancellation. For example, the June 1898 issue of *The Post Office* notes that "According to the law, as originally passed by the House





of Representatives, these taxes were to go into effect on June 1<sup>st</sup>, but this date has of necessity been changed to July 1<sup>st</sup>" (Post Office VIII [87]:61). Then in the July issue it was noted that the Secretary of the Treasury "... saw that there would be trouble in having a sufficient supply on hand in all parts of the United States on July 1<sup>st</sup>, and attempted to have the time extended to July 15<sup>th</sup>. The Senate Finance Committee, however, declined to make the change" (Post Office VIII [88]:69). Even with overprinting postage stamps for provisional revenue use to meet this deadline, there were insufficient stamps for use by the public, and the June 30 *New York Journal* reported that the "The delay in the arrival of stamps for the war tax has caused great confusion in the offices of the collectors" (Post Office VIII [88]:71).

Apparently daily newspapers reported conflicting information because the Treasury Department sent letters dated July 1 to the postmaster of Van Meter, Iowa, stating "Replying to your letter of the 28<sup>th</sup> instant in regard to selling postage stamps for Internal Revenue purposes, you are advised that the newspapers are in error. No such arrangements have been made." (Archives); and to an attorney in Johnston, Pennsylvania, stating that "... postage stamps cannot be used in place of revenue stamps unless the letters I.R. are stamped thereon by the government ..." (Archives). However, I have found no evidence that it was reported that the overprinted stamps could be used for postage, in fact the July 4 *New York World* reported "Since the use of two-cent postage stamps with the imprint 'I.R.' for internal revenue purposes, a number of these altered stamps have been affixed to letters posted in the mails. The Internal Revenue Collector received word from Postmaster Van Cott yesterday that the 'I.R.' two-cent stamps were no longer regarded as postage stamps, and letters regarding them would be treated as if they were unstamped" (Post Office VIII [88]:76).

In spite of all this numerous letters were posted with the overprinted stamps and allowed to pass through the mails. Figures 2-4 show examples of R153 and R154 used to pay postage.

There are several examples of R154 attached to mail with the 1¢ postage stamp that were allowed to pass through the mail, but in most cases it appears that only the 1¢ would have been necessary to pay the drop letter or unsealed circular postage as shown in Figure 5. In all these cases the philatelic motivation seems clear.

Figure 6 shows the only example I have seen of a registered cover that used the overprinted stamps to make up the postage and registry fee.

Figure 7 shows an example of R154 used to pay the UPU first class letter rate.

In most cases we know little about the sender, but in two cases the philatelic motivation and sender seem clear. Figures 8 and 9 show R154 used to pay the post-



Figure 5. R154 and 1¢ postage stamp used on drop letter in Philadelphia, Pennsylvania.

Figure 6. R154 (2) used with 1¢ postage stamp (6) and 2¢ postal envelope to make up 2¢ first class postage and 8¢ registry fee, from San Antonio, Texas, dated December 7, 1899.

Figure 7. R154 (5) used to pay the UPU first class letter rate from Philadelphia, Pennsylvania, to Germany, dated January 27, 1899.

age from a J. C. Emmerling in Milwaukee, Wisconsin, to himself, one to his office and one to his home. The cover mailed to his home (Figure 8) is dated June 30,





Figure 8. R154 used to pay first class letter rate by J. C. Emmerling in Milwaukee, Wisconsin, dated June 30, 1898.



Figure 9. R154 used to pay first class letter rate by J. C. Emmerling in Milwaukee, Wisconsin, dated July 1, 1898.

1898, the day before the official first day of use, and the cover mailed to his office (Figure 9) is dated July 1, 1898, the official first day of use. From the 1890–91 *Directory of Milwaukee Elite* (Online Genealogy) it appears that Mr. Emmerling was a dentist and most likely a stamp collector.

One of the more interesting examples are the R154 blocks of four used to pay the postage on letters posted in Philadelphia, Pennsylvania, one of which is shown in Figure 10. I am aware of nineteen such covers, all are assumed to be identical, except for the local addressee, and postmarked October 8, 1898. David Chassy told me in a personal letter (September 9, 1985) that he had "... purchased a small quantity of these covers twenty or thirty years ago at a New York Auction ... I have no idea where these originated ... they are all identical as far as I can see ...."

In examining all the R154 covers I believe the sender to be a T. F. Nealis. Figure 11 shows a July 8 use from Philadelphia with a return address for "T. F. Nealis, Insurance & Real Estate" and a simple comparison of the handwriting between this cover and those with blocks of four suggests the same person sent both. In addition, one of the addressees on the block of four covers is a "Mr. Jas. Nealis" (Figure 10). A complete list of addressees that I am aware of is shown in Table I.

Just when you think you've seen it all, a late use cover surfaces that defies logic. Figure 12 shows R154 used to pay the post card rate in 1950, on an announcement for Valleyheart Philatelic Society Meeting. The addressee of this card, Charles H. Hermann, at this time was the Secretary-Treasurer of the American Revenue Association.

In the October 1898 issue of *Filatellic Fact and Fallacies*, E. F. Gambs notes, "Thus far I have seen both values of the I.R. revenue, ... used on envelopes as postage, and which duly passed the post. ... [and] the first documentary two cent I saw came postally used to me on June 30, before they came into use at all. The specimen was used by a correspondent who knew nothing about stamp matters and as I afterward found out his clerk had obtained a supply and unthinkingly left them in the stamp drawer." So maybe, just maybe, some of these were innocent mistakes by people not knowing any better, and with all the confusion surrounding the use of the overprinted stamps, post office personnel consciously chose to let them go.

## References

Gambs, E. F. 1898. Notes for U.S. Specialists. *Filatellic Fact and Fallacies* October; pp. 8–9.

Table I

### List of addressees on R154 "block of four" covers

Addressee	Address
1 James Brown	1831 Carpenter St.
2 James Mount	1121 Carpenter St.
3 Thos. Kelly	8 & 10 So 7th St.
4 Rosanna Doran	1438 Alder St.
5 George Johnston	1020 So 12th St
6 Mrs. Sarah McGahey	239 So 23rd St.
7 James Costello	1217 League St.
8 Wm F. Sykes	1022 So 12th St.
9 Miss Marie Close	904 So 12th St.
10 Crown Incandescent Light Co	911 Walnut St.
11 Patrick McMahon	c/o John McAdams SE cor 12th & Carpenter St.
12 John Lyster	No. 12 N 9th St.
13 Patrick McGane	2202 Catherine St.
14 John Flanagan	S.E. 9th Ellsworth St.
15 Hugh Leonard	1419 Christian St.
16 Mr. Jas. Nealis	3418 Walnut St.
17 Thos Cooney	802 Arch St.
18 Louis Faire	731 Fallon St.
19 James Bosley	1231 League St.

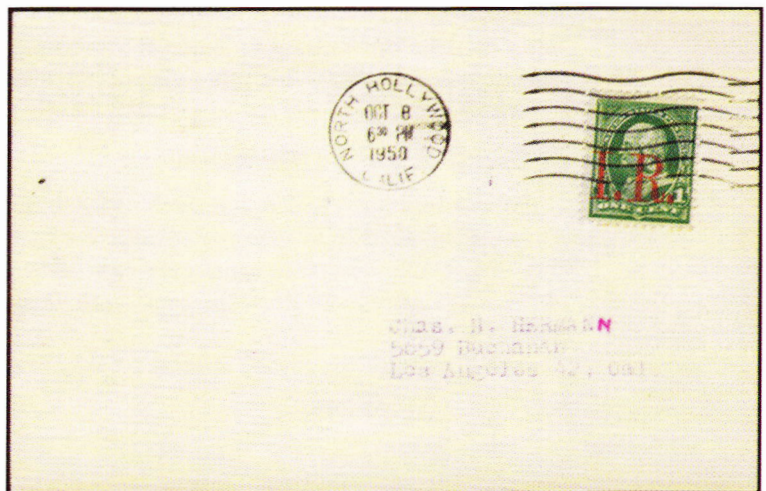
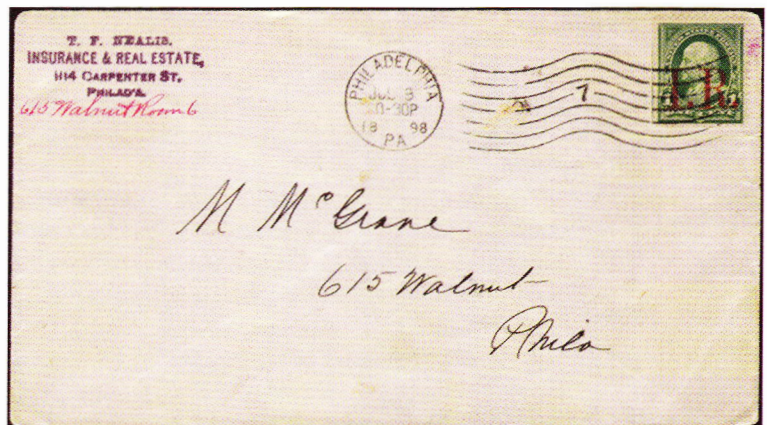


McMaster, Len. 1985. R153/154 Overprint Varieties. *The American Revenuer* October; 39: 148-49.  
 ——. 1987. R153 Overprint Design Variety. *The American Revenuer* June; 41:111.  
 Meek, John S. 1992. The Tax Act of 1898. *The United States Specialist* September; 63: 470-76.  
 MilwaukeeCounty Online Genealogy and Family History Library. <<http://www.linkstothepast.com/milwaukee/1891mkeelite2.php>>. (Accessed February 9, 2008.)  
 National Archives press letter copies, Treasury Department Record Group 58 #191, Vol. 604 (397) Jun 30-Jul 13.  
*The Post Office*. 1898 June; VIII (87):61  
*The Post Office*. 1898 July; VIII (88):69, 71, 76.  
*US Postal Guide*. January 1899:950.

Figure 10. R154 block of four used to pay postage in Philadelphia, Pennsylvania.

Figure 11. R154 used to pay the drop letter rate in Philadelphia, Pennsylvania, dated July 9, 1898.

Figure 12. R154 used to pay post card rate dated October 8, 1950.



## Duck: contest winner named/from 102

go on sale at post offices, National Wildlife Refuges, some national retail chain stores, and various sporting-goods stores nationwide in late June of 2008. The 2008-2009 duck stamp will be available at select locations in both a self-adhesive format and the traditional gummed format. In addition, the Service recently started a three-year pilot program allowing the state fish and wildlife management agencies of Arkansas, Colorado, Florida, Idaho, Maryland, Minnesota, New York, Texas and Wisconsin, to sell stamps electronically through their individual automated licensing systems, providing a special receipt as proof of purchase.

The five judges for the competition were selected by the Secretary of the Interior for their dedication to conservation and professional expertise. They are:

Jim Sprankle of Sanibel Island, Florida, is one of the best-known wood sculptors of wild birds in the world and a former pitcher for the Brooklyn Dodgers and the Cincinnati Reds.

Matt Hogan is executive director of the Association of Fish and Wildlife Agencies. Matt is an avid hunter, angler and fly-fisherman.

Jeanie Morris from Springfield, Missouri, is president of the Springfield Arts Council and has studied painting with many well-known artists in both the United States and Europe.

Cheryl Ganz is the chief Curator for Philately at the Smithsonian's National Postal Museum. She co-chaired the Winton M. Blount Symposium on Postal History and was curator of National Postal Museum exhibits at the Washington 2006 World Philatelic Exhibition and the American Philatelic Society StampShow 2006.

Eugene Hester of Springfield, Virginia, is a former Deputy Director of the U. S. Fish and Wildlife Service. He is an avid wildlife photographer and outdoor writer.

*Duck/117*



# The American Revenue Association

## President's Letter

### ARA dinner at NAPEX

The annual ARA convention will be held at NAPEX this coming June 6-8 in McLean, Virginia. Our traditional ARA dinner will be held Friday evening, June 6 at JR's Stockyards Inn, 8130 Watson Street, McLean Virginia. The restaurant is a very short drive from the show hotel.

We will meet for cocktails at 6:30 p.m. and dinner will be served at 7:30 p.m. Cost for the dinner will be \$47 per person including tax and tip. Advance reservations are required. Please send your appetizer, entree and desert selections, from the following list, along with a check for \$47 to Eric Jackson, POB 728, Leesport, PA 19533-0728.

The menu for the dinner will consist of the following: Appetizer (select one)—French Onion Soup (a cup of homemade soup with four cheese topping) or She Crab Soup (a cup of their chef's specialty soup); Entree (select one)—Prime Rib (slow roasted for eight hours), Fresh Fish (as available daily) or Grilled Marinated Chicken Breast (a JR's specialty served over rice); Dessert (select one)—Grasshopper Pie or Assorted Ice Creams. Each of the above entrees includes a tossed salad with creamy ranch dressing, chef's choice of potato or vegetable of the day, fresh baked bread, and your choice of coffee, tea or iced tea.

### Additional convention information

We also need a couple of speakers for NAPEX. If you can present a talk or head a meeting of collectors interested in a specific area, please contact me at the address above or by email at <eric@revenueer.com> or by phone at 610-926-6200.

The prospectus for anyone wishing to exhibit at

NAPEX is again on the mailing wrapper for this issue. If your copy of TAR does not have a mailing wrapper (overseas mailings are made in envelopes) the prospectus is available at < [http://napex.org/NAPEX08\\_Prospectus.pdf](http://napex.org/NAPEX08_Prospectus.pdf) >.

NAPEX also has a literature competition open to all philatelic literature published within two years of the show. Information about the literature competition can be obtained from Daniel Piazza at <PiazzaD@si.edu>.

Once again the show will be held at the Hilton McLean Tysons Corner, 7920 Jones Branch Drive, McLean, Virginia. Show hours will be Friday and Saturday from 10 a.m. to 6 p.m. and Sunday from 10 a.m. to 4 p.m.

For hotel reservations at the Hilton McLean Tysons Corner, the show hotel, call 703-761-5111 or fax 703-761-5100. Be sure to ask for the special NAPEX rate (single or double at \$120 per night) available Friday and Saturday nights.

### ARA elections

Due to oversight, we missed placing the call for nominations and an election for ARA offices at the end of 2006. We need to elect a President (position now held by Eric Jackson), a Vice President (currently Eric Scott), three Representatives to fill the position until the election at the end of 2008 (currently Scott Troutman, Kenneth Trettin and Steve Witting) and three Representatives for a two year term (currently Donald Green, Paul Nelson and Martin Richardson).

Incumbents wishing to run again should contact the Secretary. Others wishing to run for any of these positions should contact the Secretary for nomination procedures and papers. For nominations, signatures of ten members are required.

## Secretary's Report

falo KY 42176. Proposed by: Richard Friedberg 2501. North America, Worldwide.

**HAND, DAVID 7002.** PO Box 292, Hegins PA 17938. Proposed by: Eric Jackson 1563. United States, US-M&M, US-Scott Listed.

**UNKRICH, STEVEN R 7000.** Proposed by: Martin Richardson 1507. US-1,2,3 Issues, US-1898, US-Documentary, US-First Issue, US-Future Delivery, US-Proprietary, US-Stock Transfer.

### Deceased

5532 CONVERSE, RAY JR

### 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.

**FOSTER, DAVID A 7001.** Proposed by: Eric Jackson 1563. India, South East Asia.

**GRAHAM, JR 7003.** 740 Hibernia Ridge Rd, Buf-



## Resigned

5639 HARRISON, DAVID  
6960 PUBMAN, WAYNE J

## Address Changes

**CRANMER, MARC 5059.** 2820 Angel Dr, Stock-

ton CA 95209-5114.

**HUNT, JAMES H 5611.** 720 Gorman St, Apt O-14, Raleigh NC 27607-5568.

**MORRISSEY, MICHAEL J 1123.** PO Box 2884, Westerville OH 43082.

## Duck: 75<sup>th</sup> contest winner/ from 115

his photographs and articles appearing in many national and state magazines, as well as books, calendars and other publications.

Richard Slaughter (alternate judge), from Easton, Maryland, is the publisher of the nature and conservation-focused *Attraction Magazine*. He is an avid waterfowler, collector of working decoys, wildlife art expert and collector of federal and state duck stamps.

The U.S. Fish and Wildlife Service is the principal Federal agency responsible for conserving, protecting and enhancing fish, wildlife and plants and their habitats for the continuing benefit of the American people. The Service manages the 97-million-acre National Wildlife Refuge System which encompasses more than 548

national wildlife refuges, thousands of small wetlands and other special management areas. It also operates sixty-six national fish hatcheries, sixty-four fish and wildlife management assistance offices, sixty-four Fishery Resource Offices, and seventy-eight ecological services field stations. The agency enforces federal wildlife laws, administers the Endangered Species Act, manages migratory bird populations, restores nationally significant fisheries, conserves and restores wildlife habitat such as wetlands, and helps foreign governments with their conservation efforts. It also oversees the federal aid program that distributes hundreds of millions of dollars in excise taxes on fishing and hunting equipment to state fish and wildlife agencies.

## New Mexican revenue finds

by Ray Major, ARA

One of the great things about collecting revenue stamps is that it is still possible for a neophyte collector to uncover new and exciting varieties.

In the relatively short time I have been collecting Mexican revenues I have found the following:



persona no accionis  
a expresa al efecto  
constituye de pleno d  
s de avío, á los Esta  
y acuerdos de la Ju  
5 en virtud de los m



Two copies of DO183, the 1891-92 5 centavo documentary printed on documents. There is no mention of this issue as an imprint.



The second find is an outstanding example of a pre-printed paper fold on a 2 centavo DO157A



My next find is a Renta Interior (Internal Revenue) stamp of 1913-14 with what appears to be a major rentry at the top.







# ERIC JACKSON

Post Office Box 728 • Leesport, PA 19533-0728

610-926-6200 • FAX 610-926-0120 • e-mail [eric@revenueer.com](mailto:eric@revenueer.com)

## MAIL & INTERNET AUCTION #223

**CLOSING DATE: April 22, 2008 at 11:00 pm EDT**

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

**Bid online on our website [www.ericjackson.com](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 - Scott Catalogue Numbers

1	First Issue R29c two vertical strips of 5 on a deed, Grayson Co., Texas.1866. F	295.00
2	R31c blue Charles Osgood h/s, rebaked over repairs, F appearance PHOTO	2,000.00
3	R71a F	200.00
4	R82a F	135.00
5	R87c, R90c, R95c on a Warrantee Deed. New York City. 1866. F	190.00
6	R91a F-VF light crease	175.00
7	R93a F PHOTO	750.00
8	R96a F corner crease, small thins, tiny tear. PF certificate PHOTO	2,000.00
9	R99a F creases PHOTO	2,000.00
10	R100a F PHOTO	1,400.00
11	Second Issue R126 F PHOTO	300.00
12	R127 F-VF	27.50
13	R128 F PHOTO	200.00
14	R129 F light crease PHOTO	650.00
15	R130 F PHOTO	650.00
16	R131 F PHOTO	650.00
17	Third Issue R149 F PHOTO	200.00
18	Documentary R217 mint, F-VF	60.00
19	R220 mint, F-VF tiny inclusion	90.00
20	R279 used, F-VF	35.00
21	R332 cut cancel, F-VF	26.00
22	R335 cut cancel & staple holes, VF	40.00
23	R385 cut cancel & staple holes, F-VF	52.50
24	R405 used, F crease	32.50
25	R409 punch cancel, VF PHOTO	750.00
26	R460 used, VF	140.00
27	R533 used, VF	19.00
28	R584 cut cancel, F	52.50
29	R585 cut cancel, F	40.00
30	R649 punch cancel, F-VF	29.00
31	R690 used, VF light crease	37.50
32	R721 perfin, VF paper adhering to back PHOTO	350.00
33	R730 cut cancel & perfin, F-VF	55.00
34	Proprietary RB11c used, F-VF	125.00
35	RB17c used, F PHOTO	400.00
36	RB66 pair on a Bodi-Tone Tonic for Sick Bodies box. Chicago, Ill. VF	--
37	Future Delivery RC4 mint, F-VF	21.00
38	Stock Transfer RD18 mint, VF	110.00
39	RD23a cut cancel, VF	75.00
40	RD24 used, F	95.00
41	RD64 perfin, VF	87.50
42	RD85 natural s/e at top, used, F	82.50
43	RD161 perfin, VF PHOTO	225.00
44	RD162 staple holes, VF PHOTO	200.00
45	RD185 perfin, F-VF	190.00
46	RD225 natural s/e at right, used, VF	55.00
47	RD228 staple holes & perfin, VF	16.00
48	RD259 cut cancel, VF adhesive stain PHOTO	350.00
49	RD282 staple holes, VF crease	160.00
50	RD285 cut cancel, VF PHOTO	200.00
51	RD307 used, F-VF	70.00
52	RD308 used, VF PHOTO	275.00
53	RD309 perfin, VF	32.50
54	RD311 cut cancel hinge reinforced, F-VF PHOTO	475.00
55	RD312 cut cancel, VF	45.00
56	RD333 used, VF	50.00
57	RD335 used, VF	80.00
58	RD359 used, XF light crease	80.00
59	RD360 used, F PHOTO	425.00
60	RD364 cut cancel, F	70.00
61	Wines and Cordials RE19 mint, F	80.00
62	RE31 mint, F	110.00
63	RE79 used, VF corner crease PHOTO	200.00
64	RE108-113, 115-117, 121-124, 128, 130, 138 mint, VF	111.05
65	RE110a mint, VF PHOTO	200.00
66	RE148 used, VF wrinkles	67.50
67	RE152 mint, VF	72.50
68	RE161 used, VF light soiling PHOTO	200.00
69	RE166 used, F-VF corner repair	150.00
70	RE169 used, tack holes, varnish & small faults PHOTO	200.00
71	RE171 used, VF usual small faults PHOTO	200.00
72	RE178 mint, F-VF	50.00
73	RE179 used, light varnish, VF PHOTO	450.00

74	RE183 mint, F-VF	55.00
75	RE184 mint, VF	30.00
76	RE185 mint, VF	100.00
77	RE186 mint, F-VF	16.00
78	RE187 mint, F-VF	110.00
79	RE188 mint, VF	90.00
80	RE192 mint, F-VF	12.50
81	RE194 mint, VF	140.00
82	RE202 mint, F-VF PHOTO	275.00
83	Beer REA197 (223a) mint, XF	150.00
84	Playing Cards RF5 Racine, Wi., surcharge, used, F-VF usual crease PHOTO	600.00
85	RF6 used, F crease	57.50
86	RF7a used, F-VF thin PHOTO	600.00
87	RF10 used, F-VF usual crease	85.00
88	RF11 mint, VF PHOTO	50.00
89	RF14 magenta surcharge, used, VF PHOTO	125.00
90	RF18 carmine surcharge, used, F-VF crease	62.50
91	RF21 mint, F-VF	35.00
92	RF24 mint, F-VF	22.50
93	RF24a mint, F-VF	175.00
94	RF25 mint, F-VF	17.50
95	RF29 used, F	92.50
96	Silver Tax RG13 mint, F	35.00
97	RG26 staple holes, VF	82.50
98	RG27 staple holes, F PHOTO	1,500.00
99	RG38 mint, F-VF	27.50
100	RG39 mint, VF	27.50
101	RG42 mint, F-VF	30.00
102	RG47 mint, F-VF	47.50
103	RG48 mint, F-VF	47.50
104	RG49 mint, F PHOTO	175.00
105	RG74 staple holes, VF	95.00
106	RG75 used, F-VF natural s/e at top	97.50
107	RG79 used, VF crease PHOTO	275.00
108	RG80 staple holes, F-VF crease PHOTO	150.00
109	RG94 mint, VF crease PHOTO	90.00
110	RG95 mint, VF thin spot	125.00
111	RG98 mint, F-VF PHOTO	250.00
112	RG123 mint, F	125.00
113	RG124 mint, VF thin spot	125.00
114	RG125 used, F-VF	35.00
115	RG126 used, F natural s/e at top PHOTO	500.00
116	RG128 used, VF crease PHOTO	625.00
117	RG129 staple holes, VF PHOTO	225.00
118	RG131 staple holes, VF PHOTO	250.00
119	RG132 staple holes, VF	80.00
120	Narcotic RJA73b strip of 18 on a portion of a manila paper wrapper, F-VF crease and a few holes	28.80
121	Consular Service Fee RK32 F-VF	95.00
122	RK33 natural s/e at bottom, VF	95.00
123	Private Die Medicine RS275b F thin, few short perfs PHOTO	1,000.00
124	Private Die Perfume RT10c VF light crease PHOTO	325.00
125	Motor Vehicle Use RV10 mint, VF	50.00
126	Boating Tax RVB1 left plate #54488 block of four, mint, VF	160.00
127	Firearms Transfer RY1 mint, F PHOTO	400.00
128	RY6 used, F-VF	110.00
129	Special Tax Stamps Manufacturer, Distributor, Etc. Of Opium, Etc., 1915 (F.Y.E. 1915) VF creases	--
130	Importer, Manufacturer, Or Compounder Of Marihuana, F.Y.E. 1954 24 green & red, F-VF clipped at ends, light creases	--
131	Test Stamps TD47 mint, VF PHOTO	200.00
132	TD96 large holes, on cover with Parade of Postal Progress cancel. 1959. VF	85.00
133	TD107b joint line strip of six, mint, VF	21.00
134	TD107c joint line strip of six, mint, F-VF	14.00
135	TD108 mint, F-VF clipped perfs at bottom right PHOTO	500.00
136	Test Stamp Booklets TDB5 mint, VF	175.00
137	TDB9 mint, VF	90.00
138	TDB32 mint, VF	20.00
139	Postal Savings PS5 used with nine PS4's affixed, purple cancel, VF	34.00
140	War Savings WS3 unused, VF thin spot PH	650.00
141	Cigar Maker' International Union-made Cigars, C.M.I.U. of America certifying stamp, sheet of 10, VF	--
142	PUERTO RICODOocumentary PR R1S specimen handstamp, F-VF	40.00

143	PR R2S specimen handstamp, VF	40.00
144	PR R3S specimen handstamp, VF	40.00
145	PR R4S specimen handstamp, VF	40.00
146	PR R5S specimen handstamp, F	40.00
147	PR R6S specimen handstamp, F-VF	40.00
148	PR R7S specimen handstamp, F-VF	40.00
149	PR R8S specimen handstamp, VF	40.00
150	PR R9S specimen handstamp, F tone spots	40.00

### STATE REVENUES - SRS Catalogue Numbers

151	ALABAMA Documentary D2 used, F	25.00
152	D5 mint, F	10.00
153	D7 mint, VF	10.00
154	ARIZONA Beer B26 mint, F-VF	15.00
155	Wine W14 pane of 10, mint, VF	45.00
156	Feed Tags FET6 unused, VF	50.00
157	ARKANSAS Beer B15a used, VF small faults	30.00
158	Malt MA9 mint, VF	30.00
159	CALIFORNIA Bill of Lading DBL4 SHB controller's h/s, cut to shape, unused, VF	10.00
160	Documentary D2a RW controller's h/s, mint, VF	13.50
161	D48 RW controller's h/s, used, F-VF	115.00
162	Exchange EX37 star cut, GWW controller's h/s, unused, VF PHOTO	--
163	Insurance DN68 SHB controller's h/s, mint, F-VF PHOTO	250.00
164	DN78a vertical strip of 4, white paper, unused, VF	40.00
165	Honey Lake Waterfowl Scott A19 booklet pane of one, mint, VF	50.00
166	A20 mint, VF PHOTO	150.00
167	A21 booklet pane of one, mint, VF PHOTO	150.00
168	A22 booklet pane of one, mint, F-VF PHOTO	150.00
169	A23 booklet pane of one, mint, VF PHOTO	150.00
170	Hunting License Validation Scott 2A40 mint, VF	40.00
171	2A41 mint, VF	80.00
172	2A42 mint, VF	85.00
173	2A43 mint, VF	30.00
174	2A46 mint, VF	30.00
175	2A47 mint, VF	95.00
176	2A48 mint, VF	95.00
177	2A49 mint, VF	40.00
178	2A50 mint, VF	80.00
179	2A52 mint, VF	30.00
180	2A53 mint, VF	80.00
181	2A55 mint, VF	30.00
182	2A56 mint, VF	75.00
183	2A58 mint, VF	30.00
184	2A59 mint, VF	75.00
185	2A61 mint, VF	30.00
186	2A62 mint, VF	75.00
187	DELAWARE Beer B26 used, VF creases	40.00
188	FLORIDA Feed Tags FET4 unused, VF	20.00
189	GEORGIA Wine W29 mint, VF	15.00
190	Fertilizer Tags FTT13 unused, VF PHOTO	60.00
191	ILLINOIS Beer B62 used, VF small faults, light staining	25.00
192	INDIANA Intangible Tax D47 mint, VF	15.00
193	D217 used, VF	25.00
194	KANSAS Feed Tags FET1 unused, VF	60.00
195	FET2 unused, VF	60.00
196	Fertilizer Tags FTT4 unused, VF	50.00
197	FTT5 unused, VF	50.00
198	KENTUCKY Liquor L3a pane of 10, mint, VF	65.00
199	Wine W25c pane of 10, mint, VF	225.00
200	MAINE Beer B14d used, VF	35.00
201	MARYLAND Recordation Tax D28 used, VF PHOTO	60.00
202	MICHIGAN Malt MA4 mint, VF	5.00
203	MINNESOTA Wine and Liquor WL36S mint, VF	15.00
204	WL38S mint, VF	15.00
205	WL41S mint, VF	15.00
206	WL42S mint, VF	15.00
207	WL46S mint, VF	15.00
208	WL53S mint, VF	10.00
209	Wine Case Stamps W40c mint, VF	25.00
210	W41c mint, VF	30.00
211	MISSISSIPPI Beer & Wine BW28S mint, VF	25.00
212	BW90 mint, VF	25.00
213	MISSOURI Beer B8 mint, VF PHOTO	90.00
214	B26 mint, F-VF	50.00
215	B53 mint, VF	25.00
216	Liquor L32 mint, VF PHOTO	12.50
217	NEBRASKA Beer B51 mint, VF	8.00
218	Feed Tags FET9 unused, VF	15.00
219	NEW MEXICO Beer B4 mint, VF PHOTO	60.00
220	B10 mint, VF	20.00
221	Fertilizer Tags FTT2 unused, VF	35.00
222	NEW YORK Stock Transfer ST18a imperforate pair, mint, VF PHOTO	60.00
223	OKLAHOMA Documentary D37 used, VF	20.00
224	D38 used, VF	40.00
225	OREGON Insurance DN29a mint, F-VF	25.00
226	SOUTH DAKOTA Beer and Wine BW11 mint, VF	35.00
227	TEXAS Beer B29 mint, VF thin spots PHOTO	60.00
228	Liquor L25 used, F-VF	20.00
229	UTAH Beer B8ES mint, F-VF PHOTO	300.00
230	Beer Labels with Tax Medallions BW1a mint, VF	24.00
231	WISCONSIN Pharmaceutical Liquor PL10 mint, VF PHOTO	10.00

Thank you for your bids!



## Member's Ads

**U.S. Embossed Revenue stamps.** Interested in talking to other collectors, possibly to set up a study group. Please write or call if interested in sharing information. Terry Dunken, <tdunken@sprynet.com>, 281.343.7346. \*1905\*

**California Pictorial Hunting & Fishing Licenses**—79 page full-color handbook. \$33.50 + S&H (\$5 in USA). Visit <www.PaperQuestPress.com> for sample pages and PayPal links or mail check

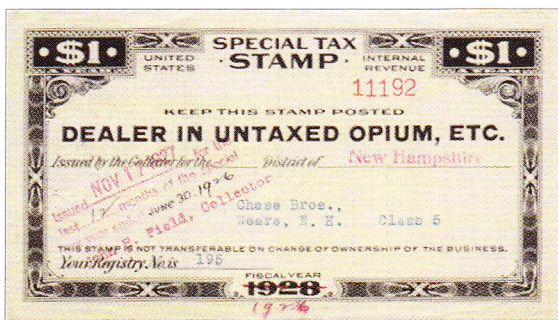
to Ira Cotton, 9939 Broadmoor Road, Omaha, NE 68114 Cotton@Novia.net. Specify saddle-stitched or spiral binding and if you want it signed by author. \*1906\*

**Wanted: St. Vincent** postage or revenue stamps on document, from 1880's to current. Send offer and scan to: <info@stvincentstamps.com>. Peter C. Elias, PO Box 940427, Plano, TX 75094-0427 USA. \*1907\*

## Special Tax Stamps used for previous years

by Alan Hicks, ARA, and Terence Hines, ARA

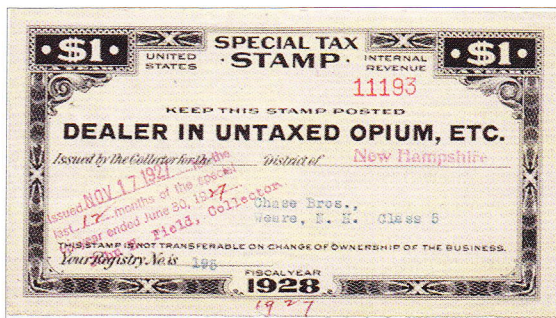
Beginning in 1873 the federal government issued special tax stamps to show payment of the occupational taxes levied annually on numerous occupations. These stamps evidenced payment of the annual tax for a period of one year. The taxpayer purchased the stamp at the start of the tax year. The stamp was inscribed with the fiscal year for which the tax had been paid. The stamp had to be displayed at the tax payer's place of business as evidence that the tax had been paid. We report here a previously unknown usage of special tax stamps to pay the occupational tax for years previous to the year for which the printed stamp was intended.



**Figure 1.** A 1928 Special Tax Stamp used to collect tax for the year 1926.

Illustrated (Figure 1) is a \$1 special tax stamp for the tax class "Dealer in Untaxed Opium, etc." The stamp is inscribed at the base "FISCAL YEAR / 1928." The stamp was issued to Chase Bros. of Weare, New Hampshire. Stamps of this tax class are quite common as all doctors and pharmacists had to have one. But this stamp is extremely unusual. The "1928" at the base has been crossed out and replaced with "1926" The stamp also bears a handstamp reading "Issued NOV 17 1927 for the / last 12 months of the special / tax year ended June 30, 1926 / John H. Field, Collector." Portions of the inscription in manuscript are indicated by italics in the previous quote.

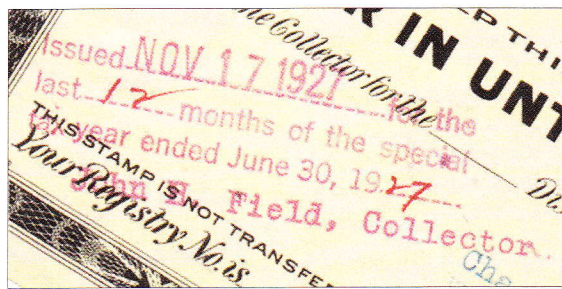
Shown in Figure 2 is another fiscal year 1928 "Dealer in Untaxed Opium, etc." special tax stamp backdated for the fiscal year 1927 and issued to the same taxpayer.



**Figure 2.** A second 1928 STS this time used to collect taxes for the year 1927.

It bears the same handstamp with the exception that the "June 30, 19" portion is was struck clearly and not reinforced in manuscript (Figure 3). Note that these two special tax stamps bear consecutive serial numbers, specifically 11192 and 11193.

It appears that in this case the Charles Brothers had not paid the special tax of \$1 for fiscal years 1926 and 1927. Presumably, when they came to pay for 1928, they had to pay for the previous two years. The fact that the collector of Internal Revenue of a small district like New Hampshire had a handstamp prepared for use in such cases suggests that it was not unusual for taxpayers to pay their special taxes for previous years. Apparently there was no penalty for paying the tax after the fact.



**Figure 3.** The rubber stamped endorsement indicating that the STS in Figure 2 was issued to pay the tax for the twelve month period ending June 30, 1927.



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

## AUCTION SCHEDULE

**US & Worldwide  
Stamps & Postal History**

**Auction No. 320**

June 25 & 26, 2008

**Auction No. 321 & Elite XXIX**

September 10 & 11, 2008

Both sales held at

Knights of Columbus Hall

Ridgefield Park, New Jersey

*Consignments now being accepted*

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

### AN INVITATION TO CONSIGN

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

### WE ALSO PURCHASE OUTRIGHT!

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

#### Catalog Subscriptions

1 Year with Realizations

1 Year Catalog Only

Sample with Realizations

Sample Catalog Only

#### N. America

\$10.00

\$7.50

\$1.50

\$1.00

#### Overseas

\$18.00

\$15.00

\$2.50

\$1.50

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

## Jacques C. Schiff, Jr., Inc.

195 Main Street

Ridgefield Park, New Jersey 07660

201-641-5566 • from NYC 662-2777 • FAX 201-641-5705

*Licensed and Bonded Auctioneers • Est. 1947*



QUALIFIED AUCTIONEER



## Let Us Help You With Your Special Collection

### U. S. Revenues

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

- Match & Medicine

Want Lists Filled Promptly

Send for Our Current New Price Sale!

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

## Golden Philatelics

Jack & Myrna Golden, ARA

P.O. Box 484

Cedarhurst, New York 11516

Phone (516) 791-1804

## Stamps & Covers For Sale

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

SHOP ON LINE—FREE SHIPPING

[www.DavidSemsrott.com](http://www.DavidSemsrott.com)

[fixodine@sbeglobal.net](mailto:fixodine@sbeglobal.net)

## WORLD-WIDE REVENUES

Send for latest price list

**William T. McDonald**

Box 1287

Coupeville, WA 98239-1287

**ARA** [mcdonald@whidbey.net](mailto:mcdonald@whidbey.net) **APS**



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



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

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

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

[www.ericjackson.com](http://www.ericjackson.com)

**Eric Jackson**

P.O. Box 728 • Leesport PA 19533-0728

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

E-Mail: [eric@revenueer.com](mailto:eric@revenueer.com)

