



The American Revenuer

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Who was Damon & Baker, the
creators of this printed cancel on First Issue stamps.
More, inside, page 38.



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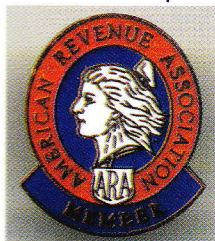
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Incoming Bills of Exchange, 1862 and 1863 rates correction

Michael Mahler has informed us a major error in his article "Incoming Bills of Exchange, 1862 and 1863 rates" which appeared in the January-February issue. In the captions for Figures 3 and 4 and for Figure 5 the word "incorrectly" should be "correctly"!

The Foreign Exchange rates applied only to outgoing foreign exchange. As the first sentence of the article

made clear, incoming foreign exchange was taxed at the same rates as domestic exchange: if payable at sight, the Bank Check rate; otherwise, at the Inland Exchange rates. Because the Inland Exchange 1862 rates were in effect only a few months, incoming bills correctly taxed at these rates are rare.

State Revenue News—3rd Quarter 2008

The "Odd and the Unusual" is the focus of the third quarter issue of the *State Revenue News*. This is also the first issue of the *State Revenue News* to make use of color illustrations. Primarily it is to provide color illustrations for State Revenue Society Auction 42 which is in this issue. The auction, with participation limited to SRS members, consists of just over 500 lots of revenue stamps, all state revenues except for five lots.

The lead (and longest) article is "Florida Peat & Humus Stamps" by Dave Wrisley. These stamps denominated in pounds or tons, were required by a 1935 modification of a previous fertilizer inspection law. Catalog listings of these stamps are included.

Articles about other odd and unusual subjects include: Paint, Varnish or Stain (NC), Live Plant Shipping Certificates (GA), Cigar Vending Machines (DE), Plant

Inspection (HI), State Tax Meters with CountyNames (MN), Paper License Plates, Watermelons (CA), Lake Erie Fishing Stamps (PA), Seed Stamps and Taags (IN), Cigar Decals (LA), Tomatoes (VA) and Eggs (PA and WA).

There are also several items of society business, reports of auctions on eBay and Letters to the Editor.

The *State Revenue News* is published quarterly by the State Revenue Society for its members. A subscription is included with membership. For information about the society and membership contact the SRS secretary Kent Gray at Box 66743, Albuquerque, NM 87193 or Scott Troutman at Box 421, Duncansville, PA 16635-0421. Information is also available at the society's web site <<http://www.mckellips.net/SRS>>.

Revenue exhibit honors

The following revenue exhibits have been shown at recent shows:

Minnesota Stamp Expo 2008 held July 18–20 in Crystal, Minnesota:

The Taxation of Legal Alcohol During the Prohibition Era by Ronald E. Leshner, Sr. received a Gold, the American Revenue Association Award and the State Revenue Society Award.

APS Stampshow 2008 held August 14–17 in Hartford, Connecticut:

Revenue Stamped Paper of the Spanish-American War Tax Era by Robert D. Hohertz received a World Series of Philately Prix d'Honneur.

Federal Migratory Bird Hunting Stamps by Charles J. Ekstrom, III received a Gold and the Best Revenue exhibit and the ARA Multi-frame Award.

The Taxation of Legal Alcohol During the Prohibition Era by Ronald E. Leshner, Sr. received a Gold and the State Revenue Society Award.

Civil War Revenue Stamps by Richard Steele received a Silver.

Municipal Revenue Stamps of Ecuador by Elvis Velez

received a Silver.

Newfoundland: 1898 Queen Victoria Issue First Revenue Series Used on Documents by John M. Walsh received a Silver.

The Third Federal Issue by Henry H. Fisher received a Single Frame Gold and the ARA Single Frame Award.

Allied Military Government (AMG) Travel Permit Stamps by Thomas J. Richards received a Single Frame Vermeil.

Revenue Stamped Paper of Mexico 1821–1876 by Donald O. Scott and Frank A. Sternad received a Literature Gold.

The American Revenuer, Volume 61 edited by Kenneth Trettin received a Literature Gold.

U.S. Revs-Perfins (A Handbook of Perforated or Punched Initials, Numbers and/or Designs in United States Revenues and Fiscal Documents) by Arthur J. Mongan received a Literature Vermeil.

St. Vincent Revenues 1990 to Present by Steven Zirinsky received a Literature Silver Bronze.

SRS State Revenue Stamps Catalog and *State Revenue News* were shown non-competitively.

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Reflections on the state cataloging efforts of Cabot, Hubbard and Troutman:

You need to handle the stamps and know the laws

by Ronald E. Leshner, ARA

As I mount and remount my collection of state revenues I continue to encounter difficulties as I try to match the catalog listings with what my eyes see. We now have three general state revenue catalogs published in the past seventy years: the George Cabot (1940) catalog;

that the federal revenues have grown in acceptance in U.S. philately is the body of scholarly literature that has been developed by a generation of serious students of philately.

Mississippi was still listed as a dry state in 1936 (Harrison and Laine 1936), although 3.2 nonintoxicating beverages (the federal Act of March 22, 1933, had changed the definition from $\frac{1}{2}$ of one per cent to 3.2 per cent) were permitted for sale in that state beginning in 1934. The overall tax rate on these nonintoxicating beverages was 5¢ per gallon. Thus a 31 gallon barrel of beer was subject to a tax of \$1.55. The state's tax rate schedule made the tax on half barrels 80¢. Similarly, the rate of tax on a quarter barrel was 40¢ and the rate on $\frac{1}{8}$ -barrel was 20¢. The standard case of 24-12 ounce bottles was subject to a tax of 11.25¢.

The state of Mississippi issued stamps in 1934 and the evidence of the stamps themselves, changes in design and type of separation, suggests that there were frequent printings during the first year. One should not be surprised that the state would not order large printings, as they were no doubt as strapped for cash as most others were during the Great Depression of the 1930s. These stamps in all their variety are not very common and many are downright rare, so caution must be exercised in drawing overall conclusions.

The dominant type of separation on the Mississippi stamps for wine and beer as reported by Cabot, Hubbard and Troutman is perforated 12 $\frac{1}{2}$. Alas, as I went to check the perforations on my examples, I have not found a single example that gauges 12 $\frac{1}{2}$! Using the Sonic Imagery Labs Precision U.S. Specialty Multi-Gauge (marketed by Scott Publications) they all measure 12-67 (the 12 signifying that this is perforation 12 with the hole size designated by the 67). Admittedly my sample size is small, only eight stamps, representing seven different catalog numbers (Figure 1). Tentatively, we can say that Cabot made an error in measurement of the perforations and that both Hubbard and Troutman uncritically copied and recopied the Cabot erroneous descriptions. We cannot say that Hubbard had not handled these stamps, as the illustrations in the Nutmeg auction (2005) of Hubbard's collection of these stamps attest.

Cabot also recorded that some of these stamps were rouletted or compound rouletted by perforated. Curiously, Cabot did not give us the gauge of the rouletting.

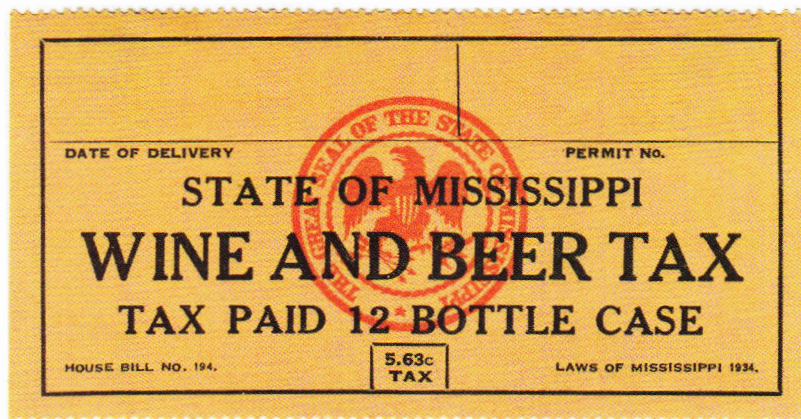


Figure 1. Mississippi Hubbard BW2 perforated 12 horizontally, erroneously reported as perforated 12 $\frac{1}{2}$ by Cabot, Hubbard and Troutman.

the State Revenue Society's founder, Elbert S. A. Hubbard's continuation of the Cabot effort (1960) along with its numerous addenda published either by the State Revenue Society or Hubbard himself; and the recently published massive Troutman catalog (2007).

If a meaningful result is desired, catalog authorship is neither for the casual collector nor the careless writer. Listings must be checked and rechecked against actual examples if a high standard of scholarship is to be maintained. My philatelic mentor, the late Ernest Wilkens, often urged me that I had to handle the stamps if I was to write about them. He further cautioned me not to trust reports of stamps, even from reliable friends or authors. One often moderates this second caution in this day of scans and photocopies, although the chicanery that I have seen perpetrated by the enhancement of scans should continue to warn us that handling the material is still preferable.

Another aspect of my mentorship with Ernest Wilkens was his insistence that we need to read the laws and regulations to understand the stamps. This is a carryover from postage stamps, where knowing the regulations and rates for various routes and special services informs the study of postal history. It is just as important for the revenue stamp collector. One of the primary reasons

Hubbard two decades later merely copied the Cabot descriptions. Laudably, Troutman attempts in several cases to remedy this situation. With the 11.25¢ case stamp of the second issue of 1934 Troutman reports two varieties of separation: roulette 7 and “7 roulette (sic) x perf 12½.” Once again I have seen only perforated 12, not the perforated 12½ that Troutman has reported. The roulettes on my examples are a bit rough, but I agree that they gauge roulette 7. Another prominent collector of this material examined seventeen copies representing nine different catalog numbers. His findings corroborated my findings that perforated 12 and roulette 7 was used on these stamps.

Cabot’s description of the background ornamentation that was added in the two upper boxes for date of delivery and permit number on the second issue of 1934 is interesting (Figure 2). The ornaments are a field of swastikas, which had a 3,000 year history of symbolizing life and good luck until the German Nazi party adopted this symbol. Since World War II the symbol often has been associated with death and hatred, the legacy of the Nazis. One should note that the bent arms of the symbol may have one of two orientations, clockwise as in the case of the Nazi symbol or counterclockwise as in the case of those that were certainly in widespread use in the United States in the 1920s and 1930s as a symbol of good luck. Many ancient cultures, including China, Japan, India and southern Europe used this good luck symbol. The swastika is also found on Native American artifacts. The word swastika itself seems to be Sanskrit in origin. Cabot’s 1940 description of the field of swastikas is “Greek design.” In fact, the symbol in its counterclockwise orientation has been found on an artifact recovered in Troy and dated to 1000 B.C. We should not be surprised by Cabot’s description since he was working at a time when the Nazi scourge was rolling across Europe. Hubbard and Troutman have followed the lead of Cabot by repeating the “Greek design” in their description. Nevertheless, I suspect that when shown the design most of us would call the symbols swastikas and very few people today would credit the Greeks. My own earlier associations with this symbol are with India and its presumed path to the Greeks would have passed through the Middle East, where it no doubt gained its present name, swastika.

The object of taxation of these Mississippi stamps is boldly presented on the stamps: BEER on the barrel stamps and WINE AND BEER on the case stamps. It is hard to imagine that in 1934 many cases of 12-ounce bottles of nonintoxicating wine were being distributed for sale in Mississippi. Following the end of National Prohibition on December 5, 1933, the production of 3.2 wine almost immediately ceased, in favor of full strength wines (11–12% alcohol for dry wines and about 18%

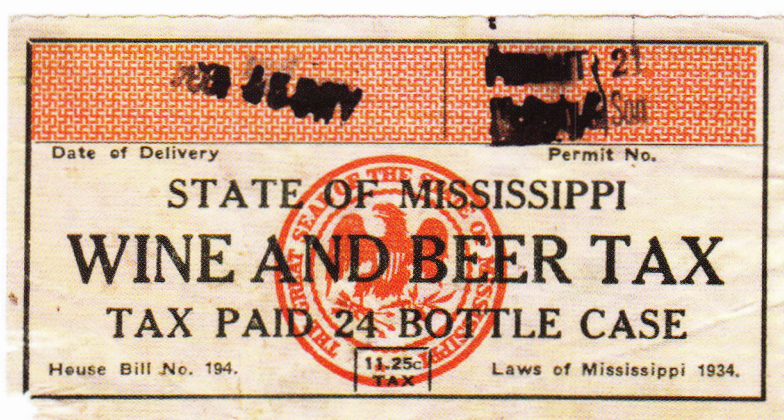


Figure 2. Mississippi BW7a, rouletted 7 x perforated 12. Note the swastikas in the upper date and permit number panels.

for sweet wines). The denominations do not fit well with presumed size cases of wine that were being distributed in other states at the same time.

Among the later 1934 issues (with the field of swastikas) is a 25¢ denomination with the WINE description on it (Figure 3). This stamp was unknown to Cabot, but was first listed in the 1960 Hubbard catalog. Inexplicably, it was dropped by Troutman in 2007 and, after the deletion was noted, Troutman restored the listing in Update 1 as BW11A. The denomination suggests that it was intended for a quantity of five gallons, not a likely size case of wine. Presumably, the state ordered this denomination for use on bulk quantities, but the precise circumstances are not known.

Nevertheless, at least three other states, Illinois, Texas and Wisconsin, issued wine tax stamps for bulk quantities. From Illinois we know of a five-gallon stamp (Hubbard Illinois W9); Texas issued a number of ten-gallon stamps; and from Wisconsin there is a bulk wine stamp (Hubbard Wisconsin W15). It also seems likely that \$2.50, \$5 (Figure 4) and \$10 Liquor denominations issued by Nevada (Cabot Nevada L14–16) were intended for use on wine (Leshner, 1984). Hubbard transferred all the larger horizontal Nevada Liquor stamps to the beer category, in spite of no evidence that the three high denominations Hubbard B6–8) were intended for use on

Figure 3. Mississippi Hubbard BW11, initially omitted by the Troutman catalog, but added as BW11A in Update 1.





Figure 4. Nevada Hubbard B7, inscribed Liquor and almost certainly intended for bulk wine.

beer. After much insistence that stamps should be listed by the title on the stamp, Troutman in contradiction of his own listing rubric has followed the Hubbard lead of assigning these same Nevada stamps to the beer category (Troutman B7–9).

While preparing this article I reread my own work (1984) from more than twenty years ago on the Nevada stamps. My analysis showed that there were multiple potential uses for these stamps, often cutting across the beer, wine, and distilled spirits categories. Likely, the reason that the state had them all titled Liquor was to permit such multiple uses and save costs of printing and stocking many categories of stamps. So Hubbard's separation of the Nevada Liquor stamps between Beer and Wine and Liquor categories is somewhat inexplicable. After reading Troutman's listing rubric concerning listing by title, it is even more inexplicable why he did not reconsolidate the Nevada Liquor stamps.

The field of state revenues will remain a backwater of U. S. revenue philately until the standards that are evident in the federal revenue literature become the standard in state revenue scholarship. The current general state revenue catalog still suffers from lack of accuracy in description and inconsistent classification of state revenue stamps into meaningful categories. The Troutman (2007) cataloging effort in state revenues is not an advancement over the past.

The current generation of serious students and collectors are beginning to produce single state catalogs that

are truly first rate. The Alabama catalog by John Bowman, the Utah catalog by Mack Matesen, and the Colorado catalog and unpublished trial list of California Proration Stamps by Ken Pruess are all serious scholarly efforts. In fact Troutman (2007) copied the Bowman, Matesen and both Pruess works. Apparently one of those authors was not happy with the mere mention of his being a contributor in the Introduction. An update to the Utah section now begins with an underlined bold face acknowledgment that the listing is based on the copyrighted specialized catalog. One is curious why this sort of acknowledgment was not made for the Alabama and Colorado sections of the Troutman Catalog. Why did Pruess's California Proration listings go completely unacknowledged?

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The Revenue Journal—June 2008

The June 2008 issue of *The Revenue Journal* presents the reader with an interesting variety of articles. Mike Tanner, the author of the *Journal* supplement of a year ago entitled *Great Britain Playing Card Tax Wrappers 1883–1960*, writes about the “Varieties of the 1765 GB Stamp Office Playing Card Sealing Labels and Aces.” This takes us back to an era when the Stamp Office printed the Ace of Spades on paper supplied by the card manufacturer (and probably contributed to the idea that the Ace was a death card because of its association with taxes).

On a more modern front, Chris Podger looks at “TSEKN—Fund Pension Cyprus Advocate.” These stamps indicate payment into a pension fund created in 1966 for Cypriot advocates. The “High Value National

Insurance Stamps of Great Britain and Northern Ireland 1948–1975” and their usage is examined by Barry Chinchin.

Other articles, both long and short, in this issue include “Introduction and Usage of the [New Zealand] First Impressed Duty Stamps 1866–7,” “Assize Stamps of South Africa: newly discovered types,” “Kingdom of Libya Revenues—an unusual set,” “UK: Travel Permit Card and Travel Identity Card Revisited,” and “India Foreign Bill Stamps.”

The Revenue Journal is the quarterly publication of the Revenue Society. For membership information contact Andrew McClellan, 40 South Park, Sevenoaks, Kent TN13 1TJ or visit their website <www.revenuesociety.org.uk>

Non-collector describes name on vignette



David Kellogg Cartter on the sixteen ounce snuff stamp Series of 1875 (left) and in a portrait by Mathew Brady (above, Library of Congress).

by Alan Hicks, ARA

Here is an interesting story about a USIR tax stamp provided by a non-collector who was preparing an auction listing for eBay. Coming from outside the hobby, she was not familiar with the catalog descriptions that we are all accustomed to using, often without a second thought. So, bringing “fresh eyes” to the study of a single stamp, a very interesting observation was made.

While studying the sixteen ounce snuff strip stamp of the Series of 1875 (First), she noted that the Springer catalog listing (Springer 1985, 24), described the stamp as showing a portrait of “Cartier” (TE54). Trying to confirm this with a magnifying glass, she discovered that the name under the vignette on the stamp was not “Cartier” but “Cartter.” Well, where was the mistake? A misprint on the stamp? An error in the catalog? A look at several additional copies of the same stamp confirmed that they all showed “Cartter.” A further look at the venerable “Springfield List,” Bartlett and Norton’s catalog of USIR stamps for the United States Revenue Society of Springfield, Massachusetts, (Bartlett and Norton 1912, 48), also showed the listing as “Cartier” (number 12). In addition, the price list of a prominent revenue stamp

dealer showed a listing for the stamp with the vignette spelling “Cartier,” but an examination of the stamp showed it to be spelled “Cartter.”

Well, where to go next? Attempts were made searching various websites for “Cartter.” Finally, the problem was solved at www.picturehistory.com/product/id4794, which presents a short biography and formal photo of David Kellogg Cartter! The photo seems to be the one from which the engraved image on the stamp was created. We learn that Mr. Cartter was an Ohio lawyer and politician, that he served in the House of Representatives from 1849 to 1853 and later was minister to Bolivia. In 1863, Lincoln appointed him to the newly created Supreme Court of the District of Columbia, where he served as Chief Justice until his death in 1887. He was certainly a fitting subject for portrayal on a USIR stamp.

So here is a case where someone from outside the hobby was able to simply use her powers of observation, untainted by any previous knowledge of stamps or catalogs. The catalog listings we collectors take for granted were not familiar, so only observation was available to

Cartter/ page 37



Florida liquor stamps and taxation history

By Dave Wrisley, ARA, SRS

Abstract

This article discusses the history of Florida's liquor revenue stamps, and excise tax rates. Recent research in conjunction with developing a *Florida Specialized Catalog & Handbook* has resulted in a more complete picture of the relationships between taxation rates and stamp denominations, and dates of issue. All known Florida liquor revenue stamps are reviewed chronologically. Images of Florida liquor stamps from every series are shown, including some seldom seen.

Introduction

Leshner (1976) did a great job of advancing our knowledge about Florida laws affecting issue of liquor excise tax stamps, and their denominations. His analysis ended with the Vocelle series of 1947, which were the last Hubbard (1960) cataloged numbers at the time. The new State Revenue Society (SRS) catalog (2007) lists all known varieties as of 2007. Inspired by previous work on liquor tax rates, this article extends it to all Florida liquor stamps. Included are updated references to relevant legislation, detailed relationships between tax rates and stamp denominations, some corrections to previous works, and some filling of gaps in published knowledge. Also presented are several unlisted varieties, two stamps that do not exist, and of course some speculation about things we may never know for sure.

Florida issued roughly 150 different Liquor excise tax stamps between 1935 and 1969, the third most after Missouri and Wisconsin. The recently published SRS catalog lists 193 collectible varieties, including specimens, with catalog numbers L1 through L113. No liquor excise tax stamps are in use today in Florida. Florida also taxes beer and wine, but never used stamps as evidence of payment of those taxes.

The forerunners to Florida's Division of Alcoholic Beverages and Tobacco were The Malt and Vinous Beverage Department, and then The Florida State Beverage Department established in 1935. The Department took on Tobacco responsibility in 1945, and its present name in 1977 (My Florida 2008). There have been thirty-eight Directors since 1933. Sixteen of the nineteen Directors, in office while liquor excise tax stamps were in use, signed their stamps. Listings of Directors, and terms of office, have been published elsewhere (Leshner 1976;



Figure 1. (Left) Example of Florida L15 (1936) on liquor label (courtesy of M. Matesen).



Figure 2. (Right) Example of Florida L28 (1938) on liquor label (courtesy of M. Matesen).

Wrisley 2007).

All Florida liquor excise tax stamps were decals, with the exception of the five paper adhesive stamps of the 1941 Scarborough series, L44–48, illustrated later. “State Beverage Department of Florida” was printed on many of the decal cards beginning with the first Director-signed series. “Florida State Beverage Department” was printed on Export Alcohol decal cards. Printers have been reported to be American Decalcomania, Meyer-cord Decalcomania, and Consolidated Lithographing Co. for early issues (True 1938). American Decal & Mfg. Co., and “American Decalcomania Co.” printed some of the later issues.

The basis for catalog numbers used in this article is the recently published SRS catalog. This is a significant point, since Hubbard had numbered only about two-thirds of the total of Florida liquor excise tax stamps, and some re-numbering has occurred. Stamp images from each issue series have been used for clarity.

Initial tax stamp legislation

Shortly after the Twenty-first Amendment repealed Prohibition, and essentially gave states the power to regulate liquor as they wished, Florida established its Malt and Vinous Beverage Department. In 1935, Florida created a State Beverage Department in legislation (*Laws of Florida* 1935 ch. 16774) that also established an excise tax on liquor. This law imposed a tax of eighty cents per gallon on beverages containing greater than fourteen weight percent alcohol, except wines. Liquor to be sold outside Florida was taxed at the rate of “one-half cent per one-half pint, or fraction thereof,” or 10% the rate

for alcohol consumed in Florida. Furthermore, "...said tax in either event, [was] to be evidenced by stamps..." furnished by the Beverage Department. Distributors were responsible for affixing stamps to beverage containers. Figures 1 and 2 show examples of tax stamps applied to liquor bottle labels. Adhesive stamps or decals were never applied to beer or wine in Florida.

The denominations of the Florida's first liquor stamps, the 1935 series,¹ L1-6, can be easily rationalized to the established tax rate, and common beverage container sizes as shown in Table I. A stamp from this series is shown in Figure 4.

Likewise, the 1935 alcoholic inspection (export) stamp denominations are related to common container sizes as shown in Table II. These stamps are separately listed in the Florida section of the SRS catalog as AL1-3. A stamp from this series is shown in Figure 5.

Florida issued several series of stamps before the first tax rate increase. The reason for the second 1935 series of two newly designed liquor excise tax stamps, L7 and L8, issued so shortly after the first series, and only containing the one and five-cent denominations, is not clear. A stamp from this series is shown in Figure 6. Possibly, the first 1935 series was issued under the outgoing Director J. A. Cormier, and the second on the occasion of the incoming Director George O. Weems in October 1935. Alternatively, it could just have been replacement of denominations in short supply (miniatures and ½-pints).

1. In this article, when referring to a stamp issue/series by year, the reference is: Troutman 2007. The author believes that these series dates should be taken as approximate, and historically have been either taken from Hubbard (1950 and 1992), or estimated based on key legislative dates and/or terms of office for the Department Directors, rather than upon actual documentation of when stamps were authorized, printed or distributed.



Figure 3. Party time. Image from *The Jack Daniel's Collectors Page*, <<http://www.jdcollectorspage.com/>>, January 2008.

(Below, left to right): **Figure 4.** Florida L6 is the highest denomination in the first series issued in 1935. **Figure 5.** Florida AL3, the highest denomination from the 1935 series for use with exported alcohol. **Figure 6.** Florida L8, a second design issued in 1935 before the first tax increase in 1937. **Figure 7.** Florida L10S, with denomination corresponding to a 2-ounce miniature bottle. The 2-ounce miniature had a corresponding tax stamp denomination for only 3-4 years.

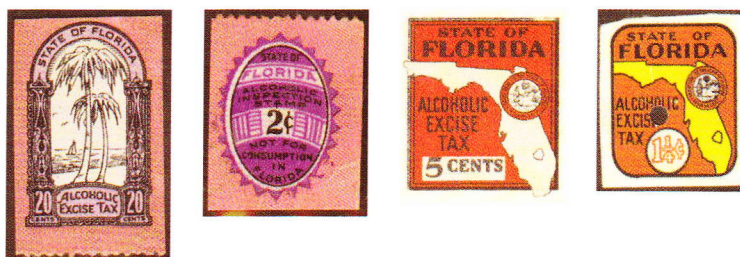


Table I

Relationship of container size and stamp denominations

Container Size	1935 \$0.80/gal.	1937 ² \$1.20/gal.	1947 \$1.92/gal.	1949 \$2.17/gal.
1.6 oz. or 1/10-Pint Miniature ¹	1 cent	1 ½ cent	7 ½ cent	
2 oz. Miniature	1¼ cent	1 7/8 cent		
½-Pint	5 cent	7 ½ cent	12 cent	13 9/16 cent ⁴
½-Fifth, or 1/10-Gallon	8 cent	12 cent	19 1/5 cent ³	21 7/10 cent
Pint	10 cent	15 cent	24 cent ³	27 1/8 cent
Fifth	16 cent	24 cent	38 2/5 cent	43 2/5 cent
Quart	20 cent	30 cent	48 cent	54 ¼ cent

1. Miniatures were often sold in ten-packs (Figure 3).

2. Seven different series; not all denominations issued in every series.

3. Reported in two color varieties.

4. Erroneously reported by Hubbard as 13 9/10.

Table II

Stamp/container relationship 1¢/pint*

Stamp Denomination	Container Size
½ cent	½-Pint
1 cent	Pint
2 cent	Quart

*This was the only rate ever used for exported alcohol.



Figure 8. Florida L16S, one of two new stamps issued in 1936 during a period of constant tax rate.

A new 1¼-cent denomination, shown in Figure 7, appeared for the first time in the first 1936 series, of “yellow map” stamps, L9–14. This was not because of a tax increase, but corresponded to a two-ounce miniature container.

There were two more series of stamps issued before the first tax increase. A 1936 series, again having only the one and five-cent denominations, L15–16, appeared for as yet unknown reasons. One of the two is shown in Figure 8. The 1937 series, L17–23, examples shown in Figure 9, was slightly re-designed with several different color maps, and must have been issued during the first half of the year, during the tenure of Director John Allen.

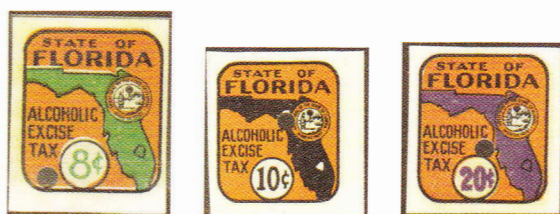


Figure 9. Florida L20S, 21S, and 23aS are examples from the last issued series before the first excise tax increase in 1937 that increased rates 50%. L23aS, the most rare, is a great example of a Specimen with bold font denomination.

First Excise Tax Increase—50%

In 1937 Florida legislation (ch. 18015) raised the liquor excise tax rate 50% to \$1.20 per gallon, and at the same time, abolished the tax on exported alcohol. Since the tax rate for exported alcoholic beverages had been unchanged from its inception in 1935, and since the denominations of the 6- and 12-cent alcohol export stamps do not correspond to common beverage container size, AL4–6 must have represented packaging of the ½-pint, pint, and quart varieties in a “case,” or other special export package, e.g., twelve half-pints, twelve pints, or six quarts, etc. Figure 10 shows the 6-cent variety.

Again, the new stamp denominations in the “1938 series,”² L24–30, the first with the new tax rate, can be traced to container size. Column three of Table I shows the correspondence of stamp denominations between old and new tax rate. Figure 11 shows an example of the new stamp design.

There would be several new stamp issues before the next rate increase. Interestingly, the 1939 issue, L31–36, the first signed liquor stamps (by Director, Thomas W. Long), did not include a denomination for the 2-ounce miniature (1⅞ cent). The tax stamp for the 2-ounce container size apparently had a short life of about three to four years. Figure 12 shows an example of this new design. The author suspects that the series cataloged as the 1940 series, L37–43, might actually have preceded the Long-signed 1939 series, L31–36, because it is not a signed series, and it contains a 1⅞ cent denomination, shown in Figure 13.

Tax legislation in 1941 (ch. 20830) established 7½ cents as the minimum tax stamp denomination, and minimum tax. It also created a two-tier tax rate structure, one for 14–48% by weight alcohol, and the other

2. The author believes that these stamps were probably issued in 1937 during the tenure of John Allen given the mid-1937 effective date of the rate increase.

Figure 10. (Right) Florida AL4, the 6-cent variety, probably issued in 1935–6, represented tax paid on six pints of alcohol to be exported from Florida. This may have been tax paid on exported “six-packs” of pint bottles, or “twelve-packs” 1/2-pints, etc.

Figure 11. (Below, left to right) Florida L25S is the most valuable of the 1938 series, representing tax paid on an apparently short-lived 2-ounce miniature. Florida ended up issuing ten different fractional denominations between 1936 and 1961.

Figure 12. Florida L31S is the most valuable denomination of the newly designed 1939 series, the first series to be signed.

Figure 13. Florida L38 is from the 1940 series. Denominations of that series, and lack of a Director’s signature indicate that it may have actually been issued some time before the series cataloged as the “1939” series signed by Director Long. Actual issuance dates for many Florida stamps are unknown (meaning no written documentation found).

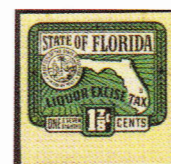
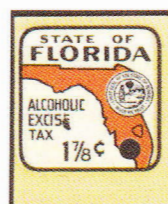
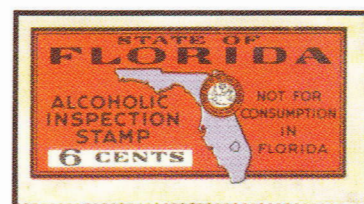




Figure 14. Florida L44aS, with the unique 6 mm punched hole, and L48 are the two most valuable stamps in Florida's only paper stamps in the Liquor category. The denomination, and the dates of office for Director E. W. Scarborough indicate that this stamp must have been issued in the short window between March and June 1941.

for greater than 48% by weight.³ The balance of this article focuses on the tax rates of the former category, although readers will see stamp denominations accommodate either category for most container sizes. The presence of the 1½-cent (and no 7½-cent) denominations in the Scarborough paper stamp 1941 series, L44–48, implies that these stamps had to have been issued in the four months between March 1, 1941, (when Scarborough entered office) and July 1, 1941, when the 7½-cent minimum tax took effect. Figure 14 shows two examples of stamps from this series.

There were three more series of stamps issued before the next tax increase all with the same five denominations—7½-cent, 12-cent, 15-cent, 24-cent and 30-cent. These were the similarly- designed 1943 (green) and the two 1944 (blue; various colors) Scarborough series, L49–63, inclusive.⁴ The 1943 and the blue 1944 series are also listed with green, and cream card varieties. Interestingly, embedded in the four stamp/card combinations are actually three subtly different designs, a story for another day. Examples from all of the Scarborough decal series are shown in Figure 15.

Another tax increase—1947

Liquor excise tax rates remained constant until 1947 when legislation during the tenure of James T. Vocelle (1945–49) created “an additional tax of seventy two cents per gallon upon such beverages containing four-

teen per cent or more of alcohol by weight, and not more than forty-eight per cent” (*Laws of Florida* 1947 ch. 24342). Double this additional tax was due on beverages with greater than 48 percent alcohol by weight. The total tax on liquor of 96 proof, or less, then became \$1.92/gallon, made up of the unchanged “base” rate of \$1.20, plus the new additional tax. The stamps cataloged as the 1945 Vocelle series, L64–69, then are really the “1947 series” since the denominations observed would not have existed until the new 1947 tax rate, as follows in column four of Table I. The design for this series, which is identical to one of the Scarborough series, is illustrated in Figure 16.

And another in 1949

In 1949, during the tenure of Director Lewis M. Schott, there was another, separate “additional” tax imposed of \$.25/gallon on alcoholic beverages between fourteen and forty-eight percent alcohol (\$.50/gal. for greater than forty-eight percent), making the tax rate on the former \$2.17/gallon (*Laws of Florida* 1949 ch. 25340). The overall rate then became the sum of the unchanged “base” rate of \$1.20/gallon, plus the former “additional” rate, and the newly imposed “additional” rate. Contrary to previous catalog descriptions (Troutman 2007; Hubbard 1992), the tax rate was not lowered at this time. It was raised. The last column of Table I rationalizes the new and old denominations with tax rate changes, beginning with the 1949 issue, L70–74. The 13 9/16-cent variety was erroneously reported as 13 9/10 in Hubbard (1992). Figure 17 shows an example from this series.

Although the author has confirmed their use (Florida 1961), no 21 7/10-cent stamps have been reported by collectors, or listed either in Hubbard, or in the SRS catalog for any of the eight series of stamps issued during the twelve years at this excise tax rate. Recently, however, an example of this variety was found, and is shown in Figure 17a.⁵

5. The effort by, and the image from E. C. Kettenbrink are greatly appreciated.

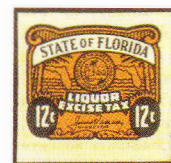


Figure 16. Florida L65 from the James T. Vocelle series, showing a design similar to the previous Scarborough stamps. Director Vocelle's signature is almost impossible to decipher without a separate listing of Directors, or an example of signed correspondence!



Figure 17. Florida L74S, the highest denomination, is the most valuable stamp in the 1949 Lewis M. Schott series. This is an unlisted specimen with a unique 2-hole punch.



Figure 15. Florida L49, L49a, L54, L54a and L63 illustrate the five Scarborough decal varieties issued in his four-year tenure from 1941–45.



Figure 17a. This Figure shows a predicted, but previously unlisted, and unseen 21⁷/₁₀ cent variety.

Stable tax rates in the '50s and early '60s

The Florida liquor excise tax rate remained constant for fourteen years, from mid-1949 to mid-1963. The 1952 Schott, 1952 J. E. Montgomery, 1953 J. R. Hunter, Jr., 1954 A. E. McKinney, Jr., 1955 J. D. Williamson, 1957 H. D. Cochran, Jr. and 1959 L. Grant Peeples series, L75–98 inclusive, show denominations that reflect the constant tax rate, as illustrated in Figure 18. No stamps were issued during the tenure of Sam F. Davis (the only Director after Long not to have signed a stamp) probably since poor Sam was in office a little more than five months in 1953.⁶ The 1959 Peeples series was the last denominated with monetary units.

The fact that each denomination is not present in each of these series either means that those stamps existed but have not yet been reported, or that previously issued stamps were used until exhausted (which has been practiced with other Florida revenue stamps). The latter is more likely true since the only denomination common to all these issues is 43 ²/₅-cents. That denomination corresponds to the fifth, undoubtedly a popular size needing replenishment. We will probably never know whether this is true, since liquor excise stamps were not canceled on use.

Two final tax increases while stamps were used

Tax rates were constant until 1963, when the base rate increased to \$1.53 (*Laws of Florida* 1963 ch. 63-531), making the overall rate \$1.53 + \$0.72 + \$0.25 = \$2.50/gallon. However, no stamps were issued with new rate-based denominations since after 1961, beginning with the Thomas E. Lee issue, L99–101, Florida liquor tax stamps were volume denominated—miniature, half-pint, fifth, 1-quart. Figure 19 shows examples of these varieties, signed by successive Directors, and their approximate dates of issue. Stamp design evolved from Keating to Brautigam, with each successive Director first using a design from his predecessor, and then using a second, new one. L102A, shown in Figure 19c, is the

6. J. M. Montgomery: March 27, 1952–January 6, 1953; Sam F. Davis: January 6, 1953–June 9, 1953 (fate unknown); J. R. Hunter, Jr.: June 22, 1953–February 4, 1954.

first Morris design, and is one of at least three unlisted varieties having the design of the previous Keating series of Figure 19b. It was followed by the design of Figure 19d, also used as the first Meiklejohn design. The second Meiklejohn design of Figure 19e was used as the following (and only) Brautigam design. In 1967 the tax rate increased to \$1.60 + \$0.72 + \$0.27 = \$2.59/gallon (*Laws of Florida* 1967 ch. 67-313). This was the rate for the remaining Florida liquor excise tax stamps.⁷

The end of stamps

In 1969 the rate increased to \$2.76 + \$0.72 + \$0.27 = \$3.75/gallon (*Laws of Florida* 1969 ch. 69-49). The same legislation, effective July 1, 1969, states that “all provisions of...Florida Statutes, relating to spirituous beverage excise stamps are repealed...” Subsequently, distributors were to pay tax owed to the Beverage Department, monthly, based on records of sales, rather than buying and affixing tax stamps. The law provided that, for approximately a year, distributors could pay part of the taxes with previously purchased stamps. Given that, the author doubts that Florida liquor stamps exist beyond the two reported that are signed by A. R. Brautigam, L110–111, who left office on June 30, 1969. Specifically, the author believes that the R. E. Beary, and W. W. Wynne-signed stamps, L112 and L113, implied by Hubbard (1992), and included in the SRS catalog, do not exist. Figure 20 shows a stamp from that last Brautigam series. L111, though listed, has not been seen.

Comments

This work is the result of research being done for a future *Florida Specialized Catalog and Handbook* (no, it will not be referred to as FSCH). It will include detailed information for all categories of Florida state revenues contained in the SRS catalog as well as new

7. After 1947, and until 1971 legislation, the total tax rate was the sum of two or three component tax rates. After 1971 legislation (*Laws of Florida*, 1971, ch. 71-361, effective July 1, 1971), the total rate of \$3.75/gallon was lumped into one overall rate. The next tax rate increase to \$4.75/gallon was not until 1977: ch. 77-407. The liquor excise tax rate in 2007 was \$6.50/gallon.

Figure 18. This Figure shows L76, L79, L80, L86, L90, L93, and L98 examples from the remaining seven issued stamp series during the fourteen years while tax rates were constant. The successive Director signed each.





Figure 19. This Figure shows L99 (1961), L102 (1963), L102A (1965), L107 (1967), L108 (1967), and L109 (1967), examples from each successive volume-denominated stamp series between 1961 and 1967. Volume denomination began in 1961 with the Thomas E. Lee. L102 is the only reported stamp issued under Richard B. Keating. L102A is an unreported variety. L107-109 show the "ring of holes" variety.

finds, identification guides, lists of Florida Officials, laws, bibliographies, etc., and possibly new categories. The stamp images in this article can be found on a website established to collect images of all Florida State Revenue stamps <<http://floridastaterevenuespaces.live.com/>>. High-resolution images may be obtained from the author. Readers are invited and encouraged to view the site, add new or improved images, and provide comments and suggestions.

Thanks to Ed Kettenbrink and Mack Matesen for their thoughtful comments, and for some of the images.

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Figure 20. Florida L110 is one of two stamps from the last issued Florida Liquor Excise Tax Stamp series. Director Brautigam was in office for only seven months, from November 26, 1968, to June 30, 1969. Legislation abolishing the use of liquor excise tax stamps took effect July 1, 1969.



Cartter: study your stamps/ from page 31

reveal the catalog error. Even Springer, who mined the Bartlett and Norton list, never looked further and so perpetuated the error.

This is not the first time the issue of this particular stamp has come up. Paul Fernald wrote an article (Snuff Stamp Mystery, *Bureau Specialist*, 1947) claiming that a dependable collector stated that there were at least two copies of the stamp with the "Cartier" spelling. However, nobody could produce a copy.

A look at George Turner's listing (Turner, 1974) of snuff stamp proofs and essays shows he also made an error, but a different one. Although he did not make the "Cartier" mistake, he did spell "Cartter" with only one "T," as "Carter."

So the lesson is this: use reference lists and catalogs but remember they were made by individuals who did not always make the right observations, or, by copying,

perpetuated the errors of others. Study the stamp catalogs, but study your stamps more.

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First Issue Damon & Baker printed cancels

by Michael J. Morrissey, ARA

Most collectors familiar with printed cancellations on our First Issue revenues have heard or seen the name DAMON & BAKER. A nice example of one of their precancellations is illustrated here in Figure 1 on a 1¢ Proprietary. This and similar printed precancellations of

this concern are known on the 1¢ (Scott R3c), the 2¢ (Scott R13c) and the 4¢ (Scott R22c) denominations. They are among the most attractive of all of our first issue precancels. There are about five identifiable types and several sub-types, with the primarily distinguishing characteristic being the style of ampersand employed. The one illustrated here may be called the narrow

roman. The only dates recorded are March 1 and April 9 for both 1870 and 1871.

I had studied the printed precancellations of proprietary companies for over thirty years and during that time had been unable to find any reference to this firm in philatelic literature, city directories, county histories, old newspapers or periodicals. The only reference ever noted was in a bottle collector's general price guide where was listed under "perfume bottles" one embossed "DANION & BAKER." I believed this to be a misprint or a mis-reading of the bottle that at least gave a clue to their possible product line, yet nothing more turned up. This all changed recently while searching the web with a well-known search engine looking for Damon & Baker. I got one hit that looked promising and was directed to an antiques web-site. Here was the break I had been looking for and it quickly became apparent as to why I had had so much trouble locating the firm.

There listed among other antiques for sale was a small bottle with labels, but without its cork stopper, it is shown here in Figure 2. The front label, printed in

gold and navy blue reads as follows: "Purified Perfumed/Ox-Marrow/Pomatum/Prepared by/Damon & Baker./Coaticook, C.E." The reverse, in Figure 3 bore a crown-in-wreath label with the words "trade mark." The label was placed inside a weakly embossed arc reading: "DAMON & BAKER" over a straight-line: "PERFUMERS." Coaticook was a town of about 1,200 residents on the Grand Trunk Railroad line near the Vermont border, and within Stanstead County, Quebec Province.

Pomatum is a classic name for pomade, which is defined as a perfumed hair dressing. The formulas of the day were all dependent upon the use of boiled beef bone marrow as the key ingredient in such preparations. The initials C. E. stand for Canada East. Canada, before it was unified into the Dominion of Canada in 1867, was divided into Canada East (C.E.), consisting of primarily the French speaking portion, and Canada West (C.W.) which was essentially the remainder of the country. This label thus identifies this particular product as having been produced prior to unification, assuming of course that an old label was not used after declaration of the Dominion.

Several sources on the web give Canadian directory information on the firm of DAMON & BAKER in the 1860s and early 1870s, which would be pertinent to the period in which the precancels were used. The first reference to DAMON & BAKER is in *Mitchell & Co's Canada Classified Directory for 1865-66*, edited by J. L. Mitchell and James Sutherland and published by Mitchell & Co. in Toronto about 1865. The firm is listed as a job printing business, which means that they would



Figure 2. The bottle and label that provided the clue as to where Damon & Baker were located.

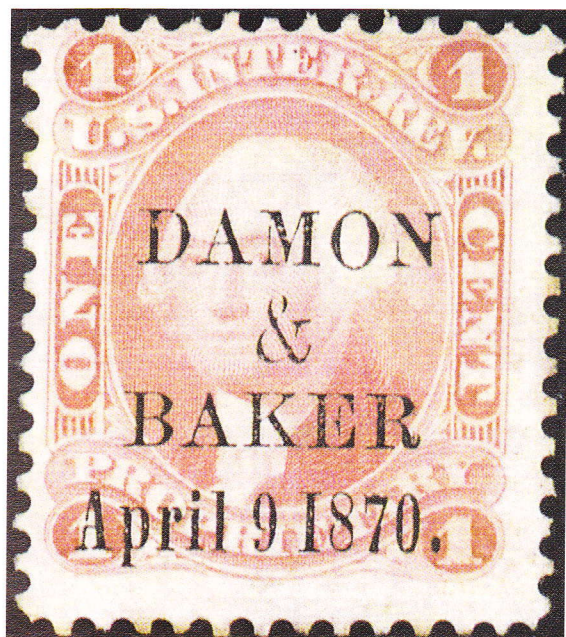


Figure 1. The April 9, 1870, Damon & Baker printed cancel on the 1¢ First Issue Proprietary stamp.

handle contracts for small or medium sized printing jobs. Examples of job printing would be for stationery, handbills, letterheads, billheads, pamphlets and the like. Local newspapers often did job printing on the side as a way of increasing cash flow. At this time, no mention is made of any other business that the firm or its partners were engaged in.

The bottle illustrated herein must have been used sometime between 1865 and 1867, once again assuming an old label was not used. These dates are admittedly only approximations based on the 1865 directory failing to mention Damon & Baker in the drug business. It would therefore seem logical to assume that the business was commenced sometime after all of the data for the 1865 directory was compiled, probably in the later half of 1864. The 1867 date is of course determined by the declaration of the Dominion in 1867, after which the term Canada East became obsolete.

The next reference to the firm so far discovered is in Lovell's *Province of Quebec Directory for 1871*; published by John Lovell & Son in Montreal in 1871. The principles in the firm were Benjamin Damon, M.D. and Abraham H. Baker. The firm of Damon & Baker is listed as existing in both Stanhope a tiny town of about sixty souls and Boundary Line also a small village of less than 500, both in Stanstead County, but no longer in Coaticook. Exactly when the move was made from Coaticook is unknown. The Stanhope listing merely indicates that they were "druggists and chemists", while the Bound-

ary Line entry reads as follows: "Wholesale manufacturers of medicines, perfumery, hair preparations, essences, flavoring extracts, etc."

Benjamin H. Damon is listed as an individual in Stanhope, Boundary Line and Coaticook. Baker is listed as an individual in

Stanhope and Boundary Line; while an Oscar Damon is listed as a chemist and druggist in Coaticook. Benjamin had five brothers and all were originally residents of Massachusetts and Vermont. They all moved to Barnston, Quebec, Canada, about 1830, but none were named Oscar. Benjamin was a practicing physician in Barnston and surrounding communities before commencing a drug and medicine business in Coaticook around 1860. At no point is Oscar H. Damon listed as being associated with the firm of Damon & Baker. Nonetheless, it may be that he in fact was. It is entirely possible that he was in charge of the retail portion of the business under his name alone, and retailed the firm's products. Coaticook was by far the largest of the three towns. While no evidence has yet been found to prove that Oscar and Abraham were related, it is most likely that they were. The name, the profession and their common locale mitigate in favor of such conclusion.

Coaticook, Stanhope and Boundary Line were all located in Stanstead County, Province of Quebec. Stanhope and Boundary line were quite close to each other at the Vermont Border and were stations on the Grand Trunk Railroad. Coaticook, also a station, was about nine miles due North of these two Border Villages. The map in Figure 4 shows their relative locations and their proximity to the U.S.-Canada border.

Whatever happened to Damon & Baker is unknown. None of their cancels have ever been identified on the Proprietary issues of 1871 or 1875 and it may be assumed that they either were bought out or otherwise ceased operations.



Figure 3. The label on the reverse side of the bottle bearing a crown-in-wreath trade mark.

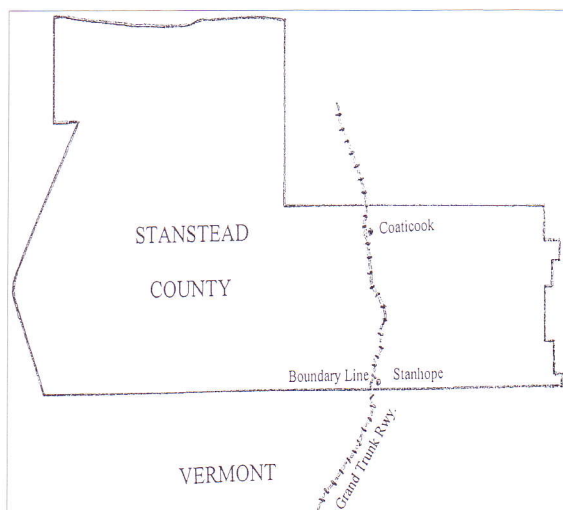


Figure 4. A map showing the location of Coaticook, Boundary Line and Stanhope, Quebec.

Prices Realized for ARA Auction 80

Closing Date: June 1, 2008

American Revenue Association, P.O. Box 74, Grosse Ile, MI 48138

Lot# Realized	Lot# Realized	Lot# Realized	Lot# Realized	Lot# Realized	Lot# Realized	Lot# Realized	Lot# Realized
1.....U	57.....U	113.....15.00	169.....26.00	222.....18.00	278.....22.00	334.....10.00	390.....U
2.....U	58.....U	114.....U	170.....15.00	223.....U	279.....U	335.....65.00	391.....U
3.....W	59.....30.00	115.....U	171.....4.00	224.....8.00	280.....30.00	336.....75.00	392.....U
4.....U	60.....U	116.....U	172.....24.00	225.....U	281.....U	337.....22.00	393.....9.00
5.....U	61.....U	117.....U	173.....20.00	226.....45.00	282.....U	338.....U	394.....U
6.....U	62.....U	118.....42.00	174.....6.00	227.....U	283.....34.00	339.....U	395.....11.00
7.....U	63.....U	119.....U	175.....3.00	228.....6.00	284.....U	340.....U	396.....U
8.....U	64.....U	120.....U	176.....32.00	229.....U	285.....20.00	341.....U	397.....U
9.....U	65.....U	121.....U	177.....6.00	230.....U	286.....U	342.....U	398.....11.00
10.....16.00	66.....U	122.....U	178.....W	231.....55.00	287.....U	343.....U	399.....2.00
11.....U	67.....U	123.....7.00	179.....11.00	232.....U	288.....U	344.....6.00	400.....U
12.....U	68.....U	124.....30.00	180.....25.00	233.....U	289.....U	345.....4.00	401.....U
13.....U	69.....U	125.....U	181.....11.00	234.....U	290.....60.00	346.....17.00	402.....U
14.....U	70.....U	126.....U	181A...12.00	235.....U	291.....W	347.....28.00	403.....U
15.....U	71.....5.00	127.....U	182.....21.00	236.....U	292.....W	348.....50.00	404.....U
16.....U	72.....U	128.....U	182A...16.00	237.....125.00	293.....U	349.....7.00	405.....U
17.....U	73.....U	129.....U	182B...16.00	238.....6.00	294.....W	350.....7.00	406.....4.00
18.....U	74.....U	130.....U	183.....27.00	239.....105.00	295.....45.00	351.....8.00	407.....U
19.....U	75.....U	131.....U	184.....14.00	240.....13.00	296.....U	352.....7.00	408.....U
20.....U	76.....U	132.....U	185.....10.00	241.....13.00	297.....U	353.....U	409.....U
21.....U	77.....U	133.....U	186.....8.00	242.....50.00	298.....55.00	354.....U	410.....4.00
22.....35.00	78.....U	134.....U	187.....2.00	243.....50.00	299.....U	355.....7.00	411.....4.00
23.....U	79.....U	135.....U	188.....2.00	244.....U	300.....U	356.....7.00	412.....3.00
24.....U	80.....U	136.....U	189.....U	245.....U	301.....8.00	357.....7.00	413.....U
25.....20.00	81.....9.00	137.....20.00	190.....26.00	246.....U	302.....7.00	358.....7.00	414.....U
26.....U	82.....U	138.....U	191.....210.00	247.....U	303.....20.00	359.....12.00	415.....U
27.....11.00	83.....U	139.....56.00	192.....160.00	248.....U	304.....U	360.....9.00	416.....4.00
28.....19.00	84.....U	140.....U	193.....10.00	249.....U	305.....U	361.....9.00	417.....4.00
29.....U	85.....U	141.....7.00	194.....12.00	250.....U	306.....U	362.....9.00	418.....U
30.....U	86.....U	142.....5.00	195.....10.00	251.....U	307.....U	363.....12.00	419.....U
31.....U	87.....U	143.....U	196.....125.00	252.....U	308.....U	364.....7.00	420.....U
32.....45.00	88.....U	144.....U	197.....35.00	253.....7.00	309.....U	365.....6.00	421.....U
33.....U	89.....U	145.....U	198.....20.00	254.....U	310.....U	366.....7.00	422.....4.00
34.....U	90.....17.00	146.....U	199.....70.00	255.....U	311.....49.00	367.....6.00	423.....15.00
35.....U	91.....U	147.....14.00	200.....U	256.....U	312.....11.00	368.....U	424.....8.00
36.....U	92.....U	148.....12.00	201.....U	257.....U	313.....10.00	369.....U	425.....10.00
37.....U	93.....U	149.....12.00	202.....32.00	258.....U	314.....26.00	370.....U	426.....8.00
38.....U	94.....32.00	150.....U	203.....U	259.....U	315.....52.00	371.....17.00	427.....10.00
39.....U	95.....20.00	151.....U	204.....70.00	260.....U	316.....U	372.....11.00	428.....8.00
40.....U	96.....U	152.....U	205.....28.00	261.....U	317.....U	373.....U	429.....10.00
41.....U	97.....U	153.....20.00	206.....U	262.....U	318.....U	374.....12.00	430.....U
42.....7.00	98.....U	154.....22.00	207.....1000.00	263.....U	319.....U	375.....U	431.....4.00
43.....13.00	99.....U	155.....U	208.....41.00	264.....U	320.....U	376.....24.00	432.....U
44.....U	100.....110.00	156.....7.00	209.....4.00	265.....U	321.....U	377.....U	433.....3.00
45.....U	101.....10.00	157.....8.00	210.....13.00	266.....U	322.....U	378.....U	434.....U
46.....U	102.....40.00	158.....U	211.....80.00	267.....4.00	323.....U	379.....U	435.....10.00
47.....U	103.....25.00	159.....5.00	212.....6.00	268.....U	324.....U	380.....6.00	436.....16.00
48.....U	104.....U	160.....U	213.....32.00	269.....U	325.....12.00	381.....U	437.....U
49.....U	105.....U	161.....10.00	214.....35.00	270.....U	326.....8.00	382.....U	438.....U
50.....U	106.....U	162.....9.00	215.....5.00	271.....4.00	327.....10.00	383.....U	439.....U
51.....U	107.....U	163.....U	216.....36.00	272.....190.00	328.....14.00	384.....U	440.....U
52.....4.00	108.....U	164.....U	217.....10.00	273.....U	329.....U	385.....U	441.....8.00
53.....U	109.....U	165.....U	218.....5.00	274.....34.00	330.....U	386.....60.00	442.....U
54.....U	110.....40.00	166.....16.00	219.....5.00	275.....U	331.....U	387.....16.00	443.....U
55.....U	111.....15.00	167.....15.00	220.....10.00	276.....25.00	332.....U	388.....8.00	444.....8.00
56.....U	112.....U	168.....10.00	221.....46.00	277.....26.00	333.....10.00	389.....U	445.....50.00
							[END]

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.

EDWARDS, DAVID F 7022. 2347 Echo Bluff Dr, Lot 12, Winston-Salem NC 27127. Proposed by: Richard Friedberg 2501. Australasia, US-Cinderellas, US-Scott Listed, US-Telegraphs, US-Tobacco, Worldwide.

FLOWERS, STEVEN P 7024. US-Documentary, US-Financial Documents, US-Special Tax Stamps, US-Stamps on Documents, US-Stock Transfer.

HADLUND, MARK 7021. Proposed by: Martin Richardson 1507. United States, US-State, US-Taxpayers.

LANSLOWNE, ROBERT 7020. 300 Summit Ridge Rd, Middletown PA 17057. US-Beer, US-Playing Cards, US-Silver Tax, US-Tobacco, US-Wines

PACHECO, FERNAN 7023. Interlink 444 PO Box 02-5635, Miami FL 33102. Proposed by: Martin Richardson 1507. Central America, Worldwide.

Applications for Reinstatement

JOHN E BENTLEY 5317. 1230 YOUNG PL JOSEPH MI 49085.

K J MASTERSON 4626. 14111 WATERSWAY DR GIBRALTAR MI 48173.

Deceased

880 LITCHFIELD, CARTER
1964 MARKISON, PAUL G
889 NIELSEN, C M

896 WAGGONER, WILLIAM H

Resigned

6868 BANFIELD, JENNY
5006 FRACCHIA, ALLEN V
4271 JOHNSON, BARBARA J
4266 NAGEL, MARTIN
6931 PARMITER, JAMES D
2717 PETERSON, GARY
2072 REUTER, DON G
3178 SCHRUMPF, LORENZ D
4374 SHAFER, DAVID L
4405 UHLS, WILLIAM T
4833 YUNKER, DR GARY

Dropped: no forwarding address

6961 ECKMAN III, EMMET C
3589 GOLDEN, MYRNA
5507 KOLVA, PAUL E
4802 PHILATELIC COMMUNICATOR
5627 TINNEY, ROBERT

Address changes

ALFANO, LOUIS 1142. 609 Rose Tree Ln, Kennett Square PA 19348
GERETY, JOHN JR 6852. 3106 N 202nd St, Elkhorn NE 68022-1489
MORRISSEY, MICHAEL J 1123. PO Box 2884, Westerville OH 43086
PIERLUIGI, BENEDETTI 5626. Via T Inghirami 76, Roma 00179, Italy
SCARPANTONI, WILLIAM 5619. 1354 Hill Rd, Canaan ME 04924
SHREVE GALLERIES, SPINK 5459. 3100 Monticello Ave, Ste 925, Dallas TX 75205-3472

The Editor notes...

...that in a recent personal letter, Clive Akerman (the editor of *The Revenue Journal*, published by The Revenue Society in the U.K.) concluded a rant with the words "Ken, I feel an Editorial coming on:

"Most Revenue Collectors 'BANNED' from London 2010

"The London 2010 International Exhibition has a revenue class, open, at least in principle, to all revenue collectors with a qualifying exhibit, which is apparently all as it should be. However, there has been one slight problem—even though outline planning for the show began soon after London 2000, no-one has thought to alert potential revenue exhibitors through their revenue

associations and revenue periodicals that the closing date for entries is 1st January 2009. Leaving aside the question as to why it takes nearly a year and a half to select exhibits, we must ask why the publicity was so ineffective that *none* of the editors of the revenue magazines that I have contacted have received advance warning of the timetable so that they could inform their readers."

Well, it is true that I have not received any information to be publicized in *The American Revenuer* regarding exhibiting revenues at London 2010 from the show organizers, the U.S. Commissioner nor anyone on the FIP Revenue Commission. But then I have never

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MAIL & INTERNET AUCTION #229

CLOSING DATE: November 25, 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 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	U.S.I.R. Income Tax of Person, 1894 Annual Return, Rufus A. Brown, Brooklyn, N.Y. Rare document. F some age faults and reinforcement along folds	--
2	First Issue Revenue Stamps R6c extra vertical perfs at sides, on an Atlantic Mutual Insurance Co., Union Bank, New York check, 1866. F-VF	--
3	R13c thick paper, F-VF tiny sealed tear PHOTO	300.00
4	R15c on a First National Bank of Danville, Ind. draft, 1869. VF	--
5	R21c SON P. & W. R.R. Co. (Providence & Worcester Rail Road) cds, F-VF tiny corner repair PHOTO	600.00
6	R22b SON black WM. SPOONER & CO., NILES, MICH. oval h/s, F PHOTO	425.00
7	R25a vertical strip of four, F-VF crease	45.00
8	R28c on a discharge of a mortgage, 1867. F	--
9	R40a horiz pair, VF light crease, couple tiny tears PH	250.00
10	R44c horizontal pair on a Thatcher, Standley & Co., Central City, Colorado Territory promissory note, 1870. F stamps with small faults, one is folded over to back	--
11	R45a block of four, F PHOTO	500.00
12	R49a horizontal pair, light embossed cancel, F-VF PHOTO	200.00
13	R51a SON red E & M in octagon h/s, F-VF discoloration spot at top	120.00
14	R54a horizontal pair, VF tiny tear	100.00
15	R56b red h/s, F thin spot	100.00
16	R62a on Administration Letters for an estate, Richland Co., Ohio, 1863. EMU. F-VF small document flaws	50.00+
17	R71a vertical pair, F creases PHOTO	425.00
18	R72a BSM, red 'DEPOSIT...DUTY...EXCESS' cancel, VF crease	42.50
19	R73a SON black MILLER & HOUGHTON, N.Y. cds, F-VF	25.00
20	R74a black h/s, F-VF PHOTO	300.00
21	R80c SOM blue L.A. & A. Co. Lim'd., N.Y. cds, F-VF PHOTO	110.00
22	R82a TSM, F-VF	135.00
23	R86a horizontal pair, F tiny sealed tear PHOTO	175.00
24	R87a small cut cancel, VF appearance, three corners repaired PHOTO	7,000.00
25	R89a horizontal pair, F-VF thin spot	200.00
26	R90a F-VF small faults	185.00
27	R90a horizontal pair, F-VF crease ending in small sealed tear PHOTO	450.00
28	R92a VF couple light creases PHOTO	700.00
29	R93a F-VF PHOTO	750.00
30	R94a SON black WM. FISHER & SONS, BALTIMORE oval h/s, F-VF crease PHOTO	125.00
31	R95a F-VF creases PHOTO	650.00
32	R98a horizontal pair, F-VF small faults PHOTO	400.00
33	R100c SON blue h/s, VF pinhole	200.00
34	R101a horizontal pair, F-VF crease and repairs PHOTO	600.00
35	R102c F-VF light creases PHOTO	900.00
36	Second Issue Revenue Stamps R110, R144 tied by cut cancels to a promissory note, Fort Wayne National Bank, Fort Wayne, Ind. 1872. VF	--
37	Proprietary Stamps RB1a on a full tin in a wrapper of Dr. Pomroy's Eye Salve, P.P. Co., N.Y., printed cancel, VF	--
38	RB23 horizontal pair on an empty box of Dr. Foote's Magnetic Anti-Bilious Pills. F-VF	--
39	Stock Transfer Stamps RD23a mint, VF crease PHOTO	--
40	Narcotic Tax Stamps RJA62b mint, VF	26.00
41	RJA66b mint, VF	15.00
42	Revenue Stamped Paper Essays Turner 233a gray on wove paper, 160x83mm, Jos. R. Carpenter, Philadelphia imprint at lower right, VF PHOTO	--
43	Revenue Stamped Paper RN-A5 New York, N.Y. S.B. Chittenden & Co. receipt, 1866. F reduced margins, small faults--	--
44	RN-A11 New York, N.Y. Mechanics' National Bank specie clerk's statement, 1865. VF	1,250.00
45	RN-B1S New York, N.Y. Merchants National Bank, R.H. Richard specimen bank check, 18 -- F reduced at right	--
46	RN-B16 Portland, Ore. Oregon and California Rail Road Company bank check, 1870. Signed by Ben Holladay. VF	--
47	RN-C5 Louisville, Ky. Louisville City National Bank bank check, 1871. VF	25.00
48	RN-D1 Sample, Invalid for Actual Use, on thick paper, F-VF	--
49	RN-D1 Fort Wayne, Ind. Fort Wayne, Muncie & Cincinnati Rail Road Co. draft, 1870. VF	--
50	RN-D1 St. Joseph, Mo. Chicago and Michigan Lake Shore Rail Road Co. draft, 1873. VF	--
51	RN-D1S Providence, R.I. Merchants National Bank specimen bank check. SAMPLE in left & right panels, INVALID FOR ACTUAL USE below stamp, 187 -- VF	--
52	RN-H3g Philadelphia, Pa. Hood, Bonbright & Co. receipt, 1868. VF	400.00
53	RN-M3 New York, N.Y. Bowers National Bank of New York, Citizens Savings Bank of the City of New York bank check, 1876. VF	475.00
54	RN-SITC1 red trial color die proof on cream wove paper trimmed to design. F minor soiling, adhesive stain on back	--
55	RN-T4 New York, N.Y. New York and Harlem Rail Road Company stock certificate. Signed by William Vanderbilt. 1872. Cancelled, VF	--
56	RN-T4 New York, N.Y. Panama Rail Road Co. stock certificate, 1870. Cancelled, VF	75.00

57	RN-U1, Q1 Charleston, S.C. South Carolina Rail Road bond, 1866. Cancelled, VF	185.00
58	RN-U1 Texas. International Railroad Co. stock certificate, 1872. Cancelled, VF	--
59	RN-V1, P3 over W2 New York, N.Y. Dubuque & Sioux City Railroad Company bond, 1867. Cancelled, VF	175.00
60	RN-W2 New York, N.Y. Plymouth, Kankakee and Pacific Railroad Company bond, 1871. Cancelled, VF	90.00
61	RN-W2, P5 x 2 Charleston, S.C. Blue Ridge Rail Road Company bond, 1869. Cancelled, VF	170.00
62	RN-X5a Illinois. Pere Marquette Railroad Co. parlor car ticket, style 1, 1901-02. Used, VF	15.00
63	Private Die Match Stamps RO176d fragment of the stamp on a wooden cylinder of matches. F	--
64	Private Die Medicine Stamps RS40a on an empty box of Brown's Bronchial Troches. Stamp is broken where box was opened. F	--
65	RS114d on a full package of A.L. Scoville & Co. Dr. Mott's Vegetable Pills. F	--
66	RS274d on a full package of Dr. Wright's Indian Vegetable Pills. Wrapper is in German. F-VF	--
67	Paper Tobacco Taxpaid Wrappers PW5A-1 cut square, VF creases, small flaws, ms. notation below stamp	50.00
68	PW8A-7 VF crease and thin	40.00
69	PW8A-8 VF small thin	40.00
70	Test Stamps TD116 mint, VF PHOTO	350.00
71	National Parks U.S. Dept. of the Interior, National Park Service Wildlife of our National Parks booklet containing 7 panes with 26 different stamps, the last pane with two blank stamps. VF	--
72	EKKO Verified Radio Reception Stamp proof of Canada stamp on American Bank Note Co. index card, 1924. Proof is faulty at LR corner, o/w F-VF	--
73	PUERTO RICO - MAYAGUEZ Imported Brandy 6c light brown, unused, VF	--

State Revenue Stamps - SRS Catalog Numbers and values

74	ALABAMA Beer AL B7 used, VF small faults PHOTO	25.00
75	ALASKA Liquor AK L13a mint, VF	8.00
76	AK L15 mint, VF	7.00
77	AK W2a mint, VF	25.00
78	ARIZONA Liquor AZ L26 pane of ten, mint, VF	30.00
79	AZ W13 pane of ten, mint, VF	45.00
80	AZ FET10 unused, VF	50.00
81	AZ FTT6 unused, VF	25.00
82	ARKANSAS Liquor AR L67 mint, VF	--
83	AR L79-81 mint, F-VF	12.00
84	AR L83 mint, VF PHOTO	30.00
85	AR L84 mint, F-VF	15.00
86	Beer AR B49a mint, VF PHOTO	25.00
87	Wine AR W5 top margin block of six with sheet number, mint, VF	12.00
88	Imported Wine AR IW25 mint, VF	15.00
89	AR IW31 block of four, mint, VF	24.00
90	Feed Tags AR FIT8 used, VF tear at grommet	30.00
91	CALIFORNIA Documentary - Bill of Lading CA DBL2a-c sheet of four values on white paper, unused, VF	22.00
92	CA DBL 4a blue SHB controller's h/s, cut to shape, F	40.00
93	CA DBL 6a blue SHB controller's h/s, cut to shape, F-VF	6.00
94	CA DBL 6a-c sheet of 4 values on white paper, VF	22.00
95	CA DBL 7b blue GWW controller's h/s, cut to shape, F	10.00
96	Documentary - Exchange CA EX7 black GWW controller's h/s, die cut, F	10.00
97	CA EX26 red GWW controller's h/s, die cut, F	15.00
98	CA EX87a blue GRW controller's h/s, F-VF	12.50
99	CA EX105a blue GRW controller's h/s, cut to shape, F-VF PHOTO	25.00
100	CA EX122 blue GO controller's h/s, VF	10.00
101	Documentary - Insurance CA DN33a blue GRW controller's h/s, die cut, VF	17.50
102	CA DN47 blue SHB controller's h/s, F-VF PHOTO	55.00
103	CA DN68a blue SHB controller's h/s, F-VF PHOTO	60.00
104	Documentary CA D40 blue RW controller's h/s, die cut, F	8.00
105	COLORADO Liquor CO WL14 mint, VF	20.00
106	FLORIDA Documentary FL D29 mint, F PHOTO	100.00
107	Feed Tags FL FET5 unused, VF	20.00
108	GEORGIA Beer GA B13-15 mint, VF	10.80
109	GA B31 used, VF small faults	25.00
110	Fertilizer Tags GA FTT14 unused, VF	30.00
111	Nursery Tags GA NCT1 unused, VF	30.00
112	IDAHO Beer ID B11 used, F-VF	10.00
113	ID B15a used, F-VF	10.00
114	ID B16 mint, VF	10.00
115	Malt ID MA5 mint, VF	15.00
116	ILLINOIS Beer IL B67 used, VF rust stain	25.00
117	Fertilizer Tags IL FTT3 unused, VF	50.00
118	INDIANA Intangibles Tax IN D50-57 imperforate blocks of four, mint, VF	--
119	IOWA Feed Tags IA FET16 prefix Q, used, VF	20.00
120	KANSAS Secured Debits KS D6 mint, F-VF PHOTO	40.00
121	KS D16 used, F-VF	20.00
122	KS D19 used, F-VF PHOTO	75.00
123	KS D29 used, F-VF	17.50
124	Beer KS B41a used, VF	15.00

125	Wine KS W8 mint, VF	15.00
126	KS W13c mint, VF	12.00
127	KS W36 mint, VF	--
128	Feed Tags KS FET13 unused, VF	30.00
129	KS FET23 unused, VF	40.00
130	Fertilizer Tags KS FTT4 unused, VF	50.00
131	KS FTT5 variety Dennison imprint, unused, VF	50.00
132	KS FTT10 unused, VF	50.00
133	Livestock Remedy Tags KS LRT1 unused, VF	40.00
134	LOUISIANA Documentary - Law LA D7 block of 21, punch cancel, VF few tiny flaws	525.00+
135	MICHIGAN Liquor Seals MI LS51 mint, VF	15.00
136	MINNESOTA Beer MN B63P mint, VF PHOTO	30.00
137	MN B65P mint, VF PHOTO	30.00
138	Liquor Seals MN LS4 mint, VF	15.00
139	MISSISSIPPI Malt MS MA3 mint, VF	20.00
140	MISSOURI Soft Drinks (Drinks and Syrups) MO SD14 mint, VF	20.00
141	NEBRASKA Beer NE B74P vertical pair with gutter & huge left margin, VF	--
142	NEW MEXICO Beer NM B10 mint, VF	20.00
143	Feed Tags NM FET3 unused, VF	20.00
144	NM FET5 unused, VF	20.00
145	Fertilizer Tags NM FTT2 unused, VF	35.00
146	NM FTT3 unused, VF	25.00
147	PENNSYLVANIA Beer PA B39 mint, VF	15.00
148	Philadelphia Documentary \$100 purple, red ovpt, used, VF	--
149	SOUTH CAROLINA Fertilizer Tags SC FTT6 used, VF crease	40.00
150	SC FTT32 unused, VF	40.00
151	TENNESSEE Fertilizer Tags TN FTT10 unused, VF	18.00
152	TEXAS Beer TX B55 mint, VF	30.00
153	UTAH Beer Labels with Tax Medallions UT BBM18 used, VF light creases	25.00
154	UT BF7 used, VF light creases	40.00
155	UT BF8 used, VF creases	30.00
156	UT BF22 used, VF small internal tear	25.00
157	WA LS5 without serial no., mint, VF	--

BRITISH COMMONWEALTH - Barefoot Catalogue numbers

158	GREAT BRITAIN Consular Service 50 used, F-VF PH	£50.00
159	Contract Note 3 used, VF	£25.00
160	Life Policy 30 used, F	£15.00
161	Patent 10 used, VF	£10.00
162	Isle of Man Revenue 1 used, F	£20.00
163	27 used, VF PHOTO	£35.00
164	35 used, F-VF	£20.00
165	Telegraph Stamps 1 English and Irish Magnetic Telegraph Co. 1/7 black without control no., mint, VF creases PHOTO	--
166	Railway Stamps Great Eastern Railway Corn Samples, 3d red & yellow, VF crease PHOTO	--
167	Parcels Express J.R. Cocking Parcels Express, 6d red, VF crease PHOTO	--
168	AUSTRALIA - VICTORIA Stamp Duty 28F used, F-VF PHOTO	£30.00
169	29F used, F-VF light crease PHOTO	£35.00
170	30F used, VF PHOTO	£75.00
171	64 used, F	£25.00
172	65 used, F-VF PHOTO	£30.00
173	BRITISH BECHUANALAND Revenue 15 used, F-VF PHOTO	£150.00
174	BRITISH CENTRAL AFRICA Consular 3A used, VF PHOTO	£35.00
175	BURMA Special Adhesive 53 used, VF	£15.00
176	GIBRALTAR Stamp Duty 1 used, F	£10.00
177	4 used, F-VF	£15.00
178	GRIQUALAND Revenue 67 used, F-VF PHOTO	£50.00
179	69 used, F-VF	£30.00
180	70 used, F PHOTO	£50.00
181	HONG KONG Bill of Exchange 102a used, F-VF	£10.00
182	123 used, VF	£10.00
183	129 used, VF	£10.00
184	140 used, VF	£15.00
185	143 used, VF	£15.00
186	145 used, VF	£20.00
187	148/160B nine different, used, F-VF	£14.75
188	164B used, VF	£20.00
189	Stamp Duty 24 used, F-VF light crease	£25.00
190	INDIA Stamp Duty 176 BOMBAY STATE overprint, used, VF	£7.50
191	178 used, F-VF	£20.00
192	JAMAICA Judicial 14 used, F-VF	£10.00
193	Revenue 48 used, VF	£15.00
194	KENYA Kodi (Poll Tax) used, F-VF light soiling PH	£150.00
195	MALAYAN FEDERATION Revenue 2 used, F-VF PH	£25.00
196	NEW ZEALAND Wages Tax 85 used, VF	£20.00
197	ORANGE RIVER COLONY Revenue 110 used, VF crease	£25.00
198	PALESTINE Court Fees 75 used, F-VF	£10.00
199	PAPUA & NEW GUINEA Stamp Duty 17 used, VF	£10.00
200	18 used, F-VF	£15.00
201	RHODESIA Revenue 18 perfin cancel, VF PHOTO	£65.00
202	ST. VINCENT Revenue 10 used, F-VF	£25.00
203	20 used, VF	£35.00
204	SARAWAK Receipt 1 used, F-VF crease	£35.00
205	21 used, VF	£15.00
206	STRAITS SETTLEMENTS Receipt 4 embossed cancel, used, VF	£15.00
207	Selangor - Revenue 3D used, VF	£10.00
208	TANGANYIKA Kodi (Poll Tax) 1 used, F-VF short perf PHOTO	£150.00
209	2 used, VF light soiling PHOTO	£350.00
210	2a used, F-VF crease, light soiling PHOTO	--
211	3 used, VF PHOTO	£350.00
212	UGANDA Revenue 143 used, F-VF	£15.00
213	144 used, F-VF PHOTO	£50.00
214	AZORES Stamp Duty Barata 54 mint, VF	50.00 €
215	55 mint, VF	50.00 €
216	56 mint, VF PHOTO	100.00 €
217	57 mint, VF PHOTO	100.00 €
218	ERITREA Bills of Lading 5c green, used, F-VF	--
219	10c red, used, VF crease	--
220	25c blue, used, F crease	--
221	50c purple, used, F	--
222	1L lilac, used, F-VF crease	--
223	2L rose, F light crease PHOTO	--
224	PANAMA Revenue three different revenues with inverted denominations in lower corner, used, F-VF	--
225	PORTUGUESE AFRICA Stamp Duty Barata 15-32 18 different values to 95000, mint, VF tiny printing flaw on the 55000	368.50 €

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"Grandfather's collection" world-wide cinderellas, mostly old, 125/\$53; world-wide revenues old, 135/\$50. World-wide revenues, cinderellas and Scandinavian revenues/cinderella collections available. Bonus with each purchase give. Victor Schwez, 10519 Casanes Ave, Downey CA 90241-2912. *1929*

It's A Wrap! U.S. Revenue Stamps Used on Playing Cards, 1862-1883 by Kristin Patterson. 120 page color book. \$40 postage paid in U.S. for other countries and more info goto www.swanassoc.com/itsawrap. Send check or M.O. to Kristin Patterson, 851 Ironwood Drive, San Jose, CA 95125-2815. Less than 30 left. *1930*

Wanted: Playing Card Stamps! I will buy or

trade other revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703 W. Sunridge Drive, Tucson, AZ 85704. *1931*

Wish to correspond with active collectors of Bolivia revenues (both of you) with the end purpose being a new catalog to replace that of Al Hilchey, now long out of date. Clive Akerman, Bell Hill Cottage, Lydbrook, Royal Forest of Dean, Glos. GL17 9SA, UK. *1932*

The Revenue Stamps of Iraq, 3rd Edition. Published July 2002, Tetail \$40 postage paid in the US. Available from author, Joe Ross, 8036 Rio Linda Blvd, Elverta, CA 95626 USA. Email <calrevjoe@aol.com> *1933*

Beer Stamp Album for sale. 125 pages, unpunched, on bright white 65 lb card stock with image of first stamp in most series. Modeled after Priester. \$77.50 plus \$2.50 P&I, prepaid, to: David Sohn, 725 Carlyle Court, Northbrook, IL 60062; 847-564-0692 or 941-966-6505. E-mail <drsohn32@CS.com>. *1934*

Editor notes: FIP show information is available online/ from 41

received any such publicity from anyone regarding any international philatelic exhibition. Are they missing something, or rather, are we editors missing the opportunity before us to promote revenue stamp collecting/exhibiting.

Although not directed to editors of any specialist journals, information about these international shows is available to the collecting public in a number of ways. The commercial philatelic press carries the information. As a frequent literature exhibitor (entering *The American Revenuer*) I usually get emails from the national commissioner and in the US, indirectly by email from the APS. (Possibly Clive has not been aware of this as his fellow revenue collectors in Great Britain accuse him of being a Luddite since he does not have access to the Internet.) All international shows in recent years have web sites where bulletins and applications can be obtained. But it would appear that we editors do not make the connection. We need to seek out this information and make it available to our readers.

...that in keeping with Clive's urging, I have contacted the U.S. Commissioner for London 2010. He is Ross Towle (40 Clayton St., San Francisco, CA 91447 <ross-towle@yahoo.com>). Ross has informed me that the deadline for entries (including Revenues) is January 1, 2009. That is when applications need to be received by

your national commissioner. To be eligible to show five frames, your exhibit must have received at least a Vermeil at a national level show. The London 2010 Bulletin (with all of the rules) and an application blank are available online on the show's website <www.london2010.org.uk/international-stamp-exhibition>. The site also lists the Commissioners for other FIP member countries.

...that the APS is the official representative to the FIP for the United States. The APS website at <http://stamps.org/directories/dir_intlshows.htm> is the best place for U.S. exhibitors to go for information about exhibiting at international shows. It is the APS that appoints the U.S. Commissioner. Postal and email address are given as is the address for the show's website. I will make it a point to continue to follow up with additional information about future shows so that we as revenue collectors and exhibitors can continue to make a presence at FIP international shows.

...that the Martin R. Doring collection of Turkish revenues will be auctioned by Matthew Bennett in late October or early November. Doring began the collection in 1954-55 when he lived in Turkey. This might be the largest Turkish collection to come on the market. Information can be obtained at <www.bennettstamps.com>.



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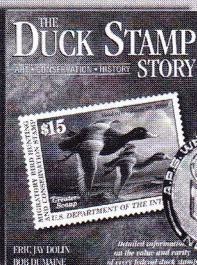
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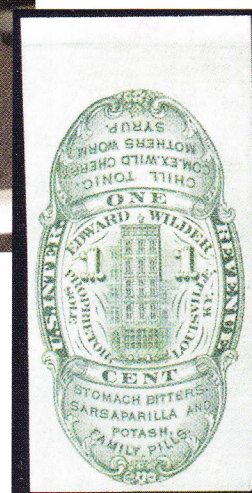
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