

AMERICAN REVENUER



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Vol. 25, No. 2, Whole Number 232

February 1971

DIE ALTERATIONS OF PRIVATE DIE PROPRIETARY STAMPS

By Louis S. Alfano (ARA 1142)

(continued from last issue)



Barry's Proprietary--see Barry's
Tricopherous

Barry's Tricopherous (RS28)

J. S. Burdsal & Co.--see U. S.

Proprietary Medicine Co.

Cannon & Co.--see Hutchins & Hillyer

The Centaur Co.--see J. B. Rose & Co.

Oliver Crook & Co. (RS65)

Barry's Proprietary (RS29)

S. N. Smith & Co. (RS225)



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Jeremiah Curtis & Son (RS67)

Curtis & Brown (RS69)

Curtis & Brown (RS70)

Curtis & Brown Mfg. Co. Ltd.—see

Curtis & Brown

P. H. Drake & Co.—see Demas

Barnes & Co.

B. A. Fahnestock (RS84)

Dr. Harter—see Dr. Harter & Co.

Dr. Harter & Co. (RS97)

S. B. Hartman & Co. (RS99)

Helmbold (RS106)

Helmbold (RS108)

A. L. Helmbold—see Helmbold

The Home Bitters Co.—see J. A.

Jackson

S. D. Howe—Duponco's Pills RS134,
135 and 136)

Hutchins & Hillyer (RS141)

J. A. Jackson & Co. (RS143)

Lyon Manufacturing Co.—see Demas
Barnes & Co.

J. McCullough—see S. D. Howe—
Duponco's Pills

Anglo-American Drug Co. (RS1)

Curtis & Brown Mfg. Co. Ltd. (RS71)

Curtis & Brown Mfg. Co. Ltd. (RS72)

J. E. Schwartz & Co. (RS215)

Dr. Harter (RS98)

Mishler Herb Bitters Co. (RS181)

A. L. Helmbold (RS110)

A. L. Helmbold (RS111)

J. McCullough (RS169)

Cannon & Co. (RS49)

The Home Bitters Co. (RS128, 129,
and 130)

- Mansfield & Higbee (RS173)
 S. Mansfield & Co.—see Mansfield
 & Higbee
 Mishler Herb Bitters Co.—see S. B.
 Hartman & Co.
 Moody, Michel & Co. (RS182)
 R. V. Pierce (RS189)
 R. V. Pierce (RS190)
 D. Ransom & Co. (RS194)
 D. Ransom & Co. (RS195)
 D. Ransom, Son & Co.—see D.
 Ransom & Co.
 J. B. Rose & Co. (RS204)
 J. B. Rose & Co. (RS205)
 A. B. & D. Sands (RS208)
 M. P. J. & H. M. Sands—see A. B. &
 D Sands
 J. E. Schwartz & Co.—see B. A.
 Fahnestock
 M. A. Simmons, Iuka Miss. (RS223)
 M. A. Simmons, St. Louis Mo.—see
 M. A. Simmons, Iuka Miss.
 S. N. Smith & Co.—see Oliver Crook
 & Co.
 E. L. Soule & Co., N. Y. (RS226)
 E. L. Soule & Co., Syracuse—see
 E. L. Soule & Co., N. Y.
 Jas. Swaim (RS232 & 233)
 Wm. Swaim—see Jas. Swaim
 U. S. Proprietary Medicine Co.
 (RS245, 246, 247 & 248)
 West India Manufacturing Co.—
 see Moody, Michel & Co.
 S. Mansfield & Co. (RS174)
 West India Manufacturing Co. (RS264)
 World's Dispensary Med. Assn.
 (RS272)
 World's Dispensary Med. Assn.
 (RS273)
 D. Ransom, Son & Co. (RS196)
 D. Ransom, Son & Co. (RS197)
 The Centaur Co. (RS50 & 51)
 The Centaur Co. (RS52)
 M. P. J. & H. M. Sands (RS209)
 M. A. Simmons, St. Louis Mo (RS224)
 E. L. Soule & Co., Syracuse (RS227)
 Wm. Swaim (RS234 & 235)
 J. S. Burdsal & Co. RS44 & 45)

Playing Cards Stamps



- Chas. Goodall (RU8)
 Victor E. Mauger & Petries—see
 Chas. Goodall
 Victor E. Mauger & Petrie (RU13)

FOOTNOTES

1. Sterling, E. B.—“Sterling’s Standard Descriptive and Price Catalogue of the Revenue Stamps of the United States,” Fifth Edition, Trenton, N. J., 1888, page 153.
2. Ibid., page 155; and Toppan, Deats, & Holland—“An Historical Reference List of the Revenue Stamps of the United States,” Boston, Mass., 1899, pages 153 and 154.

ARA Auction No. 3

Auction Rules:

1. All lots sold to highest bidder at small advance over second high bid. See April 1970 issue for advances.
2. Invoice will be sent in advance to successful bidders and lots will be forwarded upon receipt of full payment.
3. Suggested bid is owner's estimated value. Bid for these lots as you wish (SB). Same applies to "Open" and "CV".
4. Minimum bid is owner's minimum acceptable bid, and no bids below the minimum will be entered for these lots. (MB).
5. SE means straight-edge, CV means catalog value. Scott cat. nos. unless otherwise specified.
6. Bids may be submitted on any paper and in any format, but should list Lot. No. and bidder's maximum bid. (Winning bids will be adjusted as applicable per Rule No. 1.)
7. In case of tie bids, earliest postmark will be considered the winner.
8. If, after the lots are delivered, the winning bidder for a lot shall prove that it has been wrongfully described, or damaged and not so noted, the bidder shall be at liberty to reject the lot within 10 days of receipt, after agreement has been reached with the Sales Mgr. This Rule does not apply to lots marked "AS IS," for which see Rule 9.
9. Due to limitations of time, lots marked "AS IS" have not been counted, sorted nor appraised by the Sales Mgr., and are not returnable in whole or in part for any reason. The descriptions and estimated values are the owner's. "AS IS" lots may include quantities of cheaper stamps, and may include extensive duplication and/or stamps in less than fine condition. Be guided accordingly when you bid and avoid disappointment.
10. Mail all bids and payments to the Sales Mgr. in Claremont, Calif.
11. For duplicated lots, bid "either-or".
12. Insurance, certification, or registration extra, at bidder's expense. If either is desired, advise with bid. The ARA assumes no responsibility for any parcels lost in the mails for lack of use of above methods of mailing.
13. Your submittal of a bid is your agreement to the above rules.
14. Bid closing date March 15, 1971.

Lot No.	Description	Value
1.	Forbin, 1909 Ed., hard covers, binding damaged & taped, pp good	SB 35.00
2.	Nevada and Calif. Docs., cut squares, grn on white (proofs?)	30 dif. Open
3.	Mixture, US State revs. (no Ohio Sales or N.Y.), approx 115 St. including 6 RR Scrip (punched)	SB 5.00
4.	Mixture, N. Y. Stocks, shades, approx 535 stamps	SB 6.00
5.	Mixture, Ohio Sales halves, shades & varieties, approx 390 stp	SB 15.00
6.	Mixture, USIR, stocks, docs, taxpays, etc., approx 145 stps.	SB 2.50
7.	Mixture, U.S. and foreign seals, cinderella items, etc., approx 60	SB 3.50
Note: Lots 8-18, Argentine revs thru mid-1920's, may be bid as one lot, at SB of 125.00 (total 2390 stamps)		
8.	Argentine revs, federal, mixture of 75 stamps	SB 4.00
9.	Same, Buenos Aires local revs, mix of 57	SB 4.00
10.	Same, Cordoba, mix of 130	SB 10.00
11.	Same, Entre Rios, mix of 117	SB 8.00
12.	Same, Mendoza, mix of 96	SB 7.00
13.	Same, Rosario, mix of 438	SB 25.00
14.	Same, Salta, mix of 540	SB 30.00
15.	Same, San Juan, mix of 150	SB 7.00
16.	Same, Santa Fe, mix of 540	SB 30.00
17.	Same, Santiago, mix of 116	SB 5.00

18. Same, mix of states not in lots 9-17, 166 stamps ----- SB 8.00
- Note: Lots 19-43; Each lot containing more than one sheet may be bid for a single sheet or for all sheets in the lot. Lots 19-43 may also be bid as one lot complete.
19. Argentine, 1 sht 50, mint, Santa Fe fomento, 1910 10c, Forbin #9 SB 1.00
20. Same, one sheet of 50, 1914, 50c violet ----- SB 1.00
21. Same, nine (9) sheets of 50, 1915, 5c blue, per sheet ----- SB 1.00
22. Same, one sheet of 50, 1915, 10c purple ----- SB 1.00
23. Same, two (2) sheets of 50, 1915, 20c green, per sheet ----- SB 1.00
24. Same, ten (10) sheets of 50, 1915, 50c carmine, per sheet ----- SB 2.00
25. Same, seven (7) sheets of 50, 1915, 1P orn., per sheet ----- SB 2.50
26. Same, four (4) sheets of 50, 1915, 2P green, per sheet ----- SB 3.00
27. Same, six (6) sheets of 50, 1915, 5P brown, per sheet ----- SB 5.00
28. Same, three (3) sheets of 50, 1915, 50P ochre, per sheet ----- SB 15.00
29. Same, one sheet of 50, 1916, 5c orn. ----- SB 1.00
30. Same, two (2) sheets of 50, 1916, 10c brown, per sheet ----- SB 1.00
31. Same, one sheet of 50, 1916, 20c black ----- SB 1.00
32. Same, three (3) sheets of 50, 1916, 50c green, per sheet ----- SB 2.00
33. Same, eight (8) sheets of 50, 1916, 1P purp., per sheet ----- SB 2.50
34. Same, five (5) sheets of 50, 1916, 10P ochre, per sheet ----- SB 5.00
35. Same, one sheet of 50, 1921, 5c violet ----- SB 1.00
36. Same, five (5) sheets of 50, 1921, 10c green, per sheet ----- SB 1.00
37. Same, one sheet of 50, 1921, 20c blue ----- SB 1.00
38. Same, eleven (11) sheets of 50, 1921, 50c olive, per sheet ----- SB 2.00
39. Same, ten (10) sheets of 50, 1921, 1P green, per sheet ----- SB 2.50
40. Same, ten (10) sheets of 50, 1921, 2P orn., per sheet ----- SB 3.00
41. Same, three (3) sheets of 50, 1921, 5P green, per sheet ----- SB 5.00
42. Same, ten (10) sheets of 50, 1921, 10P carm., per sheet ----- SB 5.00
43. Buenos Aires, 1916, Intendencia Municipal, mint, as follows:
- a. Part sheet of 20 stamps, face value \$15.30 per stamp
- b. Same, part sheet of 20, face \$18.70 per stamp
- c. Part sheet of 20 and part sheet of 16, total 36, face \$27.50 per stamp
- d. Part sheet of 16, face \$42.50 per stamp ----- Lot SB 20.00
44. Ecuador, 260 mixed revs and tel., some blox ----- SB 15.00
45. Latin America, 192 mixed revs. ----- SB 10.00
46. Europe, 255 mixed revs., cinderellas, etc. ----- SB 10.00
47. British Cols., 43 mixed revs., AS IS ----- SB 2.00
48. Asia, 24 mixed revs., AS IS ----- SB 1.50
49. Mexico, 77 mixed revs., AS IS ----- SB 1.50
50. Heligoland, 1½p on 10p, QV carm on white cut squares (proofs?) many shades, plate flaws, double emboss, etc., approx 80 ----- SB 8.00
51. Brazil, mix of 252 revs ----- SB 8.00
52. Brazil, two full (folded) imperf sheets, one damaged, 20 R viol., Forbin #3A, 100 per sheet, imprint and designer's signature at top ----- SB 5.00
53. Same, full sheet as above, not in Forbin, 10R viol., larger stamp, sheet folded ----- SB 3.00
54. Calif. State feed tax, two full sheets, folded, of 100, one 10 lbs. brown, one 50 lbs. blue, Hubbard #F10 and F12 ----- SB 7.00
55. Salvador, mix of 170 revs, multiples, blox, etc. ----- SB 8.00
56. Salvador, full folded sheet of 100, 25P Blk on yel., municipal overprinted 1917 ----- SB 5.00
57. Same, lower right block of 4 missing, 1c blk, "1918" ----- SB 3.00
58. Same, four blox of 20, 5c 1904, Aguardiente del Pais ----- SB 3.50
59. Same, two blox of 20, 5c 1904, Premios y Seguros ----- SB 2.00
60. Same, three blox of 20, one of 12, 5c 1904, Mercaderias Extra ----- SB 3.00
61. Same, block of 20, 10c, 1904, Mercaderias Extra ----- SB 1.00

62.	Same, three blox of 20, 10c, 1904, Contratos -----	SB	3.00
63.	Same, five blox of 20, 1P, 1904, Contratos -----	SB	5.00
64.	Same, three blox of 20, 10P, 1904, Profesiones -----	SB	6.00
65.	Same, seven blox of 20, 10P, 1904, Documentos Diversos ----	SB	8.00
66.	Same, block of 6, 10c blue, long stamp, Forbin #145 -----	SB	1.00
67.	Latin America, mix of 162 revs, tels., AS IS -----	SB	4.00
68.	Chile, mix of 170 revs and tels -----	SB	4.00
69.	Columbia, full folded imperf sheet of 60, Cundinamarca Pass- ports, Forbin #3, plate flaws, etc. -----	SB	2.50
70.	Ecuador, mix of 260 revs and tels -----	SB	15.00
71.	Spain and Antilles, mix of 430 revs and tels -----	SB	12.00
72.	Puerto Rico, two full folded sheets of 25, 5c blue, large Sello, Levente, Forbin #9 -----	SB	2.50
73.	France, mix of 253 revs -----	SB	8.00
74.	France, min. sht 10, red cross Bourges, gutter in center, colorful	SB	3.00
75.	Lebanon/Syria, mix of 237 revs. -----	SB	12.00
76.	Indo China —Cochin China—Tunis, mix of 36 revs -----	SB	3.00
77.	Germany, mix of 570, federal, state, local and private -----	SB	35.00
78.	Germany, sheet of 50, 20pf on 20 mk brown, Bad Wildbad local	SB	3.00
79.	Same, part sheet of 20 plus label, Wurzburg local, 30 pf blue	SB	2.00
80.	Same as 79, 80 pf brown -----	SB	3.00
81.	Same, full sheet of 100, part sheets of 169, total 269, small invalid tax, 60 pf orn with swastika -----	SB	8.00
82.	Same, full sheet of 100, Oberbayern, 320 mk green, Sickness stp	SB	4.00
83.	Same, part sheets of 1907, 50 pf blue statistics, 149 total --	SB	4.00
84.	Same, part sht, Hessen, 200,000mk on 80pf red, Stempelmarke, 25	SB	2.50
85.	Same, part sheet of 40, 10 million mks, income tax, roul. ----	SB	2.00
86.	Same, part sheets, 50 stamps, Wechselstamp, 1000 mk, Script M	SB	2.00
87.	Same, 2 part shts 50 each, swastika small arbietsfront, 5.40mk bl	SB	5.00
88.	Same as 87, sheet of 50, 1.80 mk yellow -----	SB	2.50
Note: Lots 78-88 may be bid as one lot complete.			
89.	Japan, mix several hundred revs, much dupl. with perf and paper varieties, shades, etc. -----	SB	5.00
90.	Italy, mix of 700 revs, federal and local, early and recent, some blox, errors, etc. -----	SB	35.00
91.	Switzerland, mix of 50 revs, federal and state -----	SB	1.00
92.	Switz., full sheet of 50, Vaud canton, 20c blk on grn Droits Reels, Forbin #2 -----	SB	2.00
93.	Same, sheet of 50, 4F blk on rose, Forbin #13 -----	SB	4.00
94.	Same, sheet of 50, 9F, blk on rose, Forbin #18 -----	SB	4.50
95.	Same, 10 full sheets (total 500), 40F blk on yel, Forb. 22, per sht	SB	4.50
96.	Same, sheet of 50, 70F blk on yel., Forbin #25 -----	SB	5.00
97.	Same, sheet of 50, 80F blk on yel, Forbin #26 -----	SB	5.00
98.	Same, part sheet as above, total 19, 90F, Forbin #27 -----	SB	2.50
Note: Lot 95 may be bid on a per sheet basis or for complete lot. Lots 92-98 may be bid as one lot complete.			
99.	Cuba and Phil., mix of 113 revs -----	SB	3.00
100.	Mexico, mix of 350 revs, thru 1941 -----	SB	7.00
101.	Austria/Hungary, mix of 275 revs thru 1925 -----	SB	7.00
102.	Britain and cols., mix of 560 revs -----	SB	12.00
103.	China, mix of 155 revs, some blox and multiples -----	SB	4.00
104.	Egypt, mix of 22 large cig. stamps and 4 salt -----	SB	4.00
105.	Denmark, mix of 210 revs and RR stamps -----	SB	12.00
106.	Panama, Cigar strips, block of 20, 1917-18, 1c blue -----	SB	2.00
107.	Peru, documents, 20 Sols orange, 1880-81, sheet of 50, plus sheets, total 105 stamps -----	part SB	4.00

108.	Annam, 2c orange, Cannelles, 1890, sheet of 35 -----	SB	2.50
109.	Jugoslavia (?), long sanitation stps, 20c blue, blk of 18 strips	SB	1.50
110.	Nyassa, 100R Sello, 1904, ovptd Moz., part sheet of 26 -----	SB	1.50
111.	Belgium, mix of 39 revs -----	SB	1.00
112.	Turkey, mix of 58 revs -----	SB	2.50
113.	Portugal and cols., mix of 40 revs -----	SB	1.00
114.	Romania, mix of 141 revs and fantasies -----	SB	3.00
115.	Russia, mix of 124 revs and fantasies -----	SB	4.00
116.	Yugoslav, Croatia, Bosnia, Czecho., Poland, mix of 123 revs	SP	5.00
117.	Jugoslavia, airmail essay, Sanabria EAPP, mint block of 4 --	CV	80.00
118.	Lombardy-Venetia, Collection, 1854-66, 155 diff. doc. revs., 13 cat. by Buttafava as R, 4 RR, 2 RRR. Mayr-Hanus CV abt Frs1,100	MB	125.00
119.	Austria, collection 1854-1910, 454 diff. doc. revs, all in immaculate condition. All on gold-beaters skin are on piece or mint, retaining original underprint colors. Mayr-Hanus CV about Frs. 700 --	MB	100.00
120.	Cinderella and related material, seals, some foreign revs, US local posts, etc., about 45 items, AS IS -----	SB	1.50
121.	Mix of foreign revs, world-wide, 45 diff. -----	SB	1.50
122.	USIR RD312, \$10,000 green, light cut cancel, nice center, SE right, CV 115.00 -----	MB	40.00
123.	USIR RK39, \$10 Foreign Service, used, center to bot, CV 12.50	MB	6.00
124.	USIR RG 80, \$100 silver tax, staple holes and light creases, SE top and right; fair center, CV \$100 -----	MB	30.00
125.	USIR RG130, \$100 silv tax, used, uncut, nice cent, SE R CV \$30	MB	18.00
126.	USIR RE40, 18c wine, mint no gum, VF, CV 12.00 -----	MB	7.00
127.	USIR RE159, \$5 wine, mint no gum, VF, CV \$7 -----	MB	4.50
128.	USIR RE180, \$10 wine, mint no gum, VF line copy, CV \$35	MB	22.00
129.	USIR RE186, 17c wine, mint no gum, VF, CV \$11 -----	MB	7.00
130.	USIR RE192, 67c wine, mint no gum, F-VF, center to R, CV 5.50	MB	2.75
131.	USIR RE203, \$8.16 wine, mint no gum, VF, CV \$8 -----	MB	4.00
132.	Mix of several hundred foreign revs.: Germ., Italy, France, Japan, Egypt, etc. Much dupl. -----	SB	3.00
133.	State revs, 6 diff. mint Florida County Coin Operated Machine Tax License Stamps -----	SB	1.25
134.	State revs, mint panes of 10 cigarette decals from Atlantic City, Phoenix and Oklahoma -----	SB	2.50
135.	Various mint, recent N. H., Vermont and Maine revs., mostly panes of cigarette decals -----	SB	4.00
Note: Lots 136-247. The following stamps are all USIR taxpaid stamps of the 1870s and 80s in fine clean condition. They are cancelled with the punch cancellation, which is the only way they can come in clean condition. These are all hand engraved from steel plates with much scroli work.			
136.	Series of 1878, Complete sheet of 3, RRR; Special Bonded Warehouse for Grape Brandy. River scene; Green & gray. WMKD large Dbl line USIR -----	MB	45.00
137.	Large Tax Paid, \$20, Special tax on one worm, RR, Green old silk paper, 1875 -----	MB	8.00
138.	Same, Lemon paper, 1877 -----	MB	8.00
139.	Same, Orange WMKD paper, 1880 -----	MB	8.00
140.	Same, Ivory WMKD paper, 1881 -----	MB	8.00
141.	Same, Gray green WMKD paper, 1883 -----	MB	8.00
142.	Same, Cream WMKD paper, 1884 -----	MB	8.00
143.	Large Tax Paid, \$50, peddler 1st Class, 1873 -----	MB	7.50
144.	Same, 1874 -----	MB	7.50
145.	Same, 1875 -----	MB	7.50

146	Same, 1876	MB	7.50
147	Same, 1877	MB	7.50
148	Same, 1878	MB	7.50
149	Same, 1879	MB	7.50
150	Same, 1880	MB	7.50
151	Same, 1881	MB	7.50
152	Same, 1882	MB	7.50
153	Same, 1883, purple surcharge revalued to \$30	MB	10.00
154	Same, \$30, 1884	MB	7.50
155	Large Tax Paid, \$5, Dealer in leaf tobacco, of less than 25,000 lbs. Ivory, 1881	MB	2.50
156	Same, yellow, 1882	MB	2.50
157	Same, gray green, 1883	MB	2.50
158	Same, Cream, 1884	MB	2.50
159	Same, Gray, 1885	MB	2.50
160	Large Tax Paid, \$5, Dealer in MFG. tobacco, white, 2 stp, 1873-4	MB	3.00
161	Same, Silk paper, green, pink, lemon, 3 stamps, 1875-6-7	MB	3.00
162	Same, WMKD, purp., brown, orn., 3 stamps, 1878-9-80	MB	3.00
163	Same, WMKD, Ivory, green, yellow, 3 stamps, 1881-2-3	MB	3.00
164	Same, WMKD, cream, gray, 2 stamps, 1884-5	MB	3.00
165	Large Tax Paid, \$25, Retail Liquor dealer, white 2 stps., 18783-4	MB	3.00
166	Same, silk paper, green, pink, lemon, 3 stamps, 1875-6-7	MB	3.00
167	Same, WMKD, purp., brn., orn., 3 stamps, 1878-9-80	MB	3.00
168	Same, WMKD, Ivory, yellow, green, 3 stamps, 1881-2-3	MB	3.00
169	Same, WMKD, cream, gray, 2 stamps, 1884-5	MB	3.00
170	Large Tax Paid, \$50, Engraving of old capitol bldg., Brewer of less than 500 barrels per year, purple, 1878	MB	2.50
171	Same, Brown, 1879	MB	2.50
172	Same, Orange, 1880	MB	2.50
173	Same, Ivory, 1881	MB	2.50
174	Same, Yellow, 1882	MB	2.50
175	Same, Gray green, 1883	MB	2.50
176	Same, Cream, 1884	MB	2.50
177	Same, Gray, 1885	MB	2.50
178	Large Tax Paid, Tax on one Still, white \$20, 1874	MB	4.50
179	Same, Green, 1875	MB	4.50
180	Same, Pink, 1876	MB	4.50
181	Same, Lemon, 1877	MB	4.50
182	Same, Purple, 1878	MB	4.50
183	Same, Brown, 1879	MB	4.50
184	Same, Orange, 1880	MB	4.50
185	Same, Ivory, 1881	MB	4.50
186	Same, Yellow, 1882	MB	4.50
187	Large Tax Paid, Mfg. of stills, Seated winged Mercury next to old worm still, White, \$50, 1874	MB	4.00
188	Same, Green, 1875	MB	4.00
189	Same, Pink, 1876	MB	4.00
190	Same, Lemon, 1877	MB	4.00
191	Same, Purple, 1878	MB	4.00
192	Same, Choc., 1879	MB	4.00
193	Same, Orange, 1880	MB	4.00
194	Same, Ivory, 1881	MB	4.00
195	Same, Yellow, 1882	MB	4.00
196	Same, gray green, 1883	MB	4.00
197	Same, Cream, 1884	MB	4.00
198	Same, gray, 1885	MB	4.00

199	Large Tax Pd, Rectifier of more than 500 barrels, \$200, wh, 1873	MB 3.50
200	Same, White, 1874 -----	MB 3.50
201	Same, Green, 1875 -----	MB 3.50
202	Same, Pink, 1876 -----	MB 3.50
203	Same, Lemon, 1877 -----	MB 3.50
204	Same, purple, 1878 -----	MB 3.50
205	Same, Choc., 1879 -----	MB 3.50
206	Same, Orange, 1880 -----	MB 3.50
207	Same, Ivory, 1881 -----	MB 3.50
208	Same, Yellow, 1882 -----	MB 3.50
209	Same, Gray Green, 1883 -----	MB 3.50
210	Same, Cream, 1884 -----	MB 3.50
211	Same, gray, 1885 -----	MB 3.50
212	Large Tax Paid, First series, 1872, complete sheet of 4, Exportation of mfgd. tobacco, RRR, portrait of Columbia, black on gray silk paper, tinted -----	MB 19.00
213	1st series of 1872, complete sheet of 4, wholesale liquor, eagle ram- pant on nest of eggs, RRR, orange on gray silk paper -----	MB 40.00
214	Series of 1876, 30 gals., complete sheet of 3, wholesale liquor dealer, eagle on shield, green on green, old silk paper -----	MB 17.00
215	Same, 40 gals., sheet of 4 -----	MB 19.00
216	First series of 1872, Brewer's permit, two men, one with pipe and beer mug, black on old pink silk paper, pair -----	MB 6.00
217	Same as 216	
218	Same, series of 1875, warehouseman and harbor scene, black on green silk paper, pair -----	MB 6.00
219	Same as 218	
220	First series of 1872, rectified spirits, seated female and ships, black and green on tinted paper, pair -----	MB 5.00
221	Same as 220	
222	Series of 1878, 5 gals., complete sheet of 3, wholesale liquor dealers, Gen. Winfield Scott, green on lt. green old silk paper -----	MB 11.00
223	Same, 10 gals., sheet of 3, green on blue gray, Wmkd USIR --	MB 12.00
224	Same, 20 gals., sheet of 3, green on lt. green, old silk paper	MB 13.00
225	Series of 1878, Distilled spirits for export, bust of Liberty with diadem of stars, black on dp. gray blue paper, Wmkd USIR, pair ----	MB 5.00
226	Same as 225	
227	Series of 1878, Distillery warehouse, Zachary Taylor, Black on dp. gray blue, Wmkd USIR, pair -----	MB 2.50
228	Same as 227	
229	Same, black on lt. green, sheet of 4, Wmkd USIR -----	MB 5.00
230	Same, Black on lt. green old silk paper, unwmkd, pair -----	MB 5.00
231	Same of 230	
232	Series of 1878, Exportation of cigars, Andrew Jackson, black on blue gray paper, Wmkd USIR, pair -----	MB 4.00
233	Same as 232	
234	Series of 1878, Tobacco and Snuff exportation, Andrew Jackson, black on lt. sea green silk paper, unwmkd, pair -----	MB 5.00
235	Same as 234	
236	Series of 1875, 10 gals., Rectified Spirits, Alexander Hamilton, black and green on lt. green silk paper, pair -----	MB 10.00
237	Same as 236	
238	Same, 20 gals., pair -----	MB 10.00
239	Same as 238	
240	Same, 30 gals., pair -----	MB 11.00
241	Same as 240	

242	Same, 40 gals., pair -----	MB 13.00
243	Same as 242	
244	Same, 50 gals., pair -----	MB 13.00
245	Same as 244	
246	Same, 80 gals., pair -----	MB 15.00
247	Same as 246	
Note: End of large Tax Paid lots.		
248	USIR R632, used, uncut, perfs touch design -----	CV 1.35
249	USIR R644, used, uncut, centered low -----	CV 12.50
250	Same as 249, centered right, slight crease	
251	USIR R673, used, uncut, small thin -----	CV 2.00
252	Same as 251, centered right	
253	Same as 251, small hole and crease	
254	USIR R677, used, uncut, nice center -----	CV 1.50
255	Same as 254	
256	Same, very faint crease	
257	Same, creased at top	
258	USIR R678, pen cancel, nice center -----	CV 6.00
259	Same as 258, used, uncut, centered right	
260	Same, centered left	
261	Same, nice center, vert. crease	
262	USIR R689, used, uncut, nice center, SE right -----	CV 17.50
263	USIR R727, used, uncut, centered low, SE right -----	CV 8.00
264	Same as 263	
265	Same, nice center, SE bottom and right	
266	Same, SE right	
267	Used wines, 5 diff., series of 1916, some creases, CV 3.50 ----	SB 1.00
268	USIR, 8 diff. docs of 1946, 47, and 54, some punched, CV \$60	SB 10.00
269	USIR, 4 diff high value Stock Transfers, series of 1947 and 49, cut cancels. CV \$145 -----	SB 20.00
270	USIR battleships, docs and props., 19 diff., CV 2.75 -----	SB 1.00
271	USIR 2nd issue, 8 diff., some cut. CV 12.97 -----	SB 3.50
272	USIR first issue, 41 diff., all perfed, some cut, some punched, most good. CV 20.00 -----	MB 5.00
273	India, large rev stamped paper, 6 diff plus 3 large revs -----	SB 1.00
274	USIR RD260, nice center, SE top and rt., cut cancel, CV \$65 -	MB 16.00
275	USIR RD312, nice center, SE rt., cut cancel, CV \$115 -----	MB 32.50
276	USIR RD364, fine center, SE top and rt., cut cancel, CV \$90 --	MB 25.00
277	USIR RD281, OK center, perfs cut, cut cancel, CV 7.50 -----	MB 2.50
278	USIR RD333, fair center, SE rt., damaged perfs, uncut, CV 22.50	MB 6.00
279	USIR R306, OK center, fine cut cancel, CV \$9 -----	MB 3.00
280	USIR RN-X7, Triple trial impress., 2 horiz., 1 vert. -----	MB 2.50
281	Rare U.S. Revenue Essay, \$5 blue, state seal on federal rev. impf	MB 5.00
282	USIR RV42, unused, CV \$8 -----	SB 1.50
283	USIR R482, perf cancel, SE rt. and bot., thin UR, CV \$6 ----	MB 1.50
284	USIR R699, fine center, SE rt. and bot., uncut, CV \$30 -----	MB 6.00
285	USIR R717, nice center, SE rt., uncut, CV 20.00 -----	MB 4.00
286	USIR R308, nice center, SE rt., uncut but creased, CV \$30 ----	MB 7.00
287	USIR R674, nice, uncut, CV 6.50 -----	MB 1.50
288	USIR R637, nice, SE bot. uncut, CV 4.50 -----	MB 1.00
289	USIR R638, center left, perfs cut design, SE bot., uncut, CV \$6	MB 1.50
290	USIR R671, center low, uncut, CV 4.50 -----	MB 1.00
291	USIR R678, uncut, fine, CV \$6 -----	MB 1.25
292	USIR R634, center high; R675, fine; R677, center OK, SE rt., creased, total CV 7.75 -----	MB 1.75

293	Mixture, USIR docs and potatoes, values from 5c to \$10, about 100 mostly diff., many punched, CV 15.00 plus	OPEN
294	USIR RJ11, Tobacco, pin hole, missing perf at rt., nice center, CV 15.50	MB 3.50
295	USIR RF17, cards, unused, center rt., CV \$5	OPEN
296	Fermented Fruit Juice, 4 and 13 oz., center poor, Springer CV \$9	MB 2.50
297	Playing cards, 12 diff., incl. RF 17, CV \$9	MB 1.50
298	Mixture, 12 diff. state wine and beer tax, 4 Calif. fish plus 4 small narcotics; several punched	OPEN
299	Germany, Prussia, 23 diff. mint revs., 1920 issue	SB 3.50
300	Same as 299	
301	Nicaragua, telegraphs, and Chile revs., 86 diff.	SB 3.50
302	Jamaica, 8 Judicial QV revs, 1/- and 2/-, mint, shades	SB 4.00
303	Same, mix of 40, mint and used, shades	SB 6.00
304	Mixture, several hundred USIR dated docs, R398 700, CV about \$110, condition not choice, AS IS	SB 12.00
305	Mexico, mix of 340, about 200 diff., thru the 1940s	SB 5.00
306	Paraguay, essays, 12 diff. mint blox of 4, imperf.	SB 3.50
307	Same, essays, 12 diff. mint blox of 9, imperf.	SB 7.00
308	Greece, 8 diff. mint sheets of imperf essays (100 per sheet)	SB 7.00
309	Chile, 57 diff. revs., telegraphs and cut squares	SB 6.00
310	USIR collection of about 234 docs plus 9 newspapers, (3 sets of 3 diff. shades) CV about \$452. Duplication, shades, etc. Many punched.	SB 100.00
311	Cuba, Matanzas, collection of singles, multiples, gutter sets, tete-beche, part sheets, perfs, imperf., etc.	SB 16.00
312	Philippines, 3 full sheets of 100, folded, Scott 76, 78 (or 79), and P1, overprinted Recargo De Consumos-Habilitado, with borders and inscriptions, plate numbers, etc.	SB 27.50
Note: The following lots, 313 thru 333, are all with a SB of 1 or \$2, as specified		
313	Ecuador, non-Scott airmails, mint triangles, 1939, tete-beche format, 5 diff blox of 6; 2.00	
314	Ecuador, non-Scott, 1939, mint, 5 diff blox of 6; 2.00	
315	Germany, Wurttemberg, 1918, 4 diff. blox of 20; 1.00	
316	Same as 315	
317	Germany, Frachstempel, 10 diff. mint blox of 6; 1.00	
318	Germany, Baden, 10 Mk. with talons, 45 copies; 1.00	
319	Same, Baden, 48 each of 2 types, 10 Mk.; 1.00	
320	Germany, Bavaria, 1912, 14 diff. blox of 6; 1.00	
321	Samoa Express forgeries, singles, blox, multiples, about 40 st., 3 dif; 2.00	
322	Denmark, souv. min. sheet, 2 values, stamp show 1951; 2.00	
323	Chile, 200 copies of 1 S blue Obres nacionales; 2.00	
324	Japan, 200 copies of 10 S blue, imperf; 2.00	
325	Argentina, Santa Fe, 1908 and 1909, full sets each year, 45 diff. stps; 1.00	
326	Romania, 20 each of 5 diff fiscals; 1.00	
327	Romania, 20 copies German Occupation revs; 1.00	
328	Algeria/Tunisia, 12 copies fantasy, 10 F blk on salmon; 1.00	
329	Eastern Rumelia, mix of 12 revs; 1.00	
330	New Zealand, 25 copies QV 3/- rev; 1.00	
331	Salvador, 1918 municipals, imperf., 5 diff. blox of 10; 1.00	
332	Albania, Eagle fantasies, blox and multiples, all vals, impf, abt 60 stp; \$2	
333	Albania, postage overprints, misplaced overprints, gutter pairs and blox, cross gutter part sheets, etc.; 2.00	
Note: End of \$1 and \$2 lots.		
334	Match and Medicines, collection of 65 diff., CV about \$50	MB 15.00
335	Beer stamp, 1933 series, Five Barrels, on blue paper, punch cancel, center repaired. Vanderhoof 20.00	MB 12.00

- 336 Mix of dated and undated docs, 1943/1954, some uncut, some punched, some cut cancels, cents issues thru \$10, CV about \$100 ----- MB 20.00
- 337 Wines, mix of 16 stamps, RE37||53, condition varied, includes one copy RE 47, total CV about \$30, all used ----- SB 10.00
- 338 Wines, mix of about 70 stamps, condition varied, RE 91||153, dupl SB 3.50
- Note: Lots 339 thru 349 are Washington State Apple Advertising stamps, and are each minimum bid of 1.00 (each have red apple and green seal).
- 339 \$20.55 bl. green, very lt. cancel, 1948
- 340 \$19.95 brt. yellow, 1 SE, av. cancel, 1950
- 341 \$23.94 Brt. green, small \$, lt. cancel, 1950
- 342 \$24.00 brick red, 1 SE, av. cancel, 1951
- 343 \$23.94 brt. green, tall \$, very lt. cancel, 1955
- 344 \$31.92 lt. yellow, 1 SE, av. cancel, 1955
- 345 \$32.00 lavender, av. cancel, 1955
- 346 \$25 garnet, 1 SE, very lt. cancel, 1956-59
- 347 \$35 dk. brn., lt. cancel, 1956-59
- 348 \$39.90 lt. magenta, 1 SE, very lt. cancel, 1956-59
- 349 \$38.64 lt. red viol., 1 SE, lt. cancel, 1960
- Note: End of \$1 MB lots
- 350 Washington State Apple stamps, block of 4, \$40.00 brn., 1 SE, lt. to av. cancel ----- MB 5.00
- 351 USIR RB12c, Small tear, small thin, cent to left, uncut, pen canc CV 12.50
- 352 USIR RD75, good center, SE top, uncut ----- CV 2.75
- 353 USIR RC2, center to right, cut cancel, CV (uncut) 14.00, no CV listed as cut ----- OPEN
- 354 to 373—No lots
- 374 Scott Bermuda #53, Rev. cancel (CV \$45 postage), VG-F ----- MB 1.00
- 375 Scott Br. E. Africa #107, rev cancel (CV \$80) VG-F ----- MB 5.00
- 376 Same, #108 (CV \$250) ----- MB 12.00
- 377 Same, #108 ovpt. JUD. FEE ----- MB 12.00
- 378 Same, #109 ovpt. JUD. FEE ----- MB 20.00
- 379 Same as 378
- 380 Scott Natal #99, rev. cancel (CV \$1300), VG-F ----- MB 20.00
- 381 Same, #109, rev. cancel (CV \$800), VG-F ----- MB 10.00
- 382 Scott St. Settlem. #172, rev. cancel (CV 125.00) ----- MB 8.00
- Note: The following lots, 383 thru 395, have one or more extra rows of perfs, and all except 388 and 395 have at least one row at an angle to the normal perfs.
- | | | | |
|-------------------------|---------|----------------|---------|
| 383 R134 ----- | MB 2.00 | 389 R142 ----- | MB 3.25 |
| 384 R136 ----- | MB 1.50 | 390 R143 ----- | MB 1.50 |
| 385 R138 (4 rows) ----- | MB 2.00 | 391 R145 ----- | MB .50 |
| 386 R139 ----- | MB .75 | 392 R146 ----- | MB 1.50 |
| 387 R140 ----- | MB .60 | 393 R147 ----- | MB 2.00 |
| 388 R141 ----- | MB .90 | 394 R148 ----- | MB 1.00 |
| End of mis-perfs | | 395 R149 ----- | MB 5.50 |
- 396 Block of 45 (5x9), 1c documentary with narcotic ovpt in violet. A total of 127 handstamps averaging 2.8 ovpts per stamp. Margins at right and below. A conversation piece ----- MB 35.00
- 397 Italy, 176 diff. revs. ----- SB 15.00
- 398 Italy, early essays, Forbin #15 to 28, Commerce, 14 stamps, imperf and ovptd SAGGIO, creases, some discoloration ----- SB 5.00
- 399 Lombardy-Venetia, 21 diff. VE and numerals ----- SB 4.00
- 400 Italy, municipals, 29 diff., a few damaged ----- SB 4.00
- 401 Collection early large special tax stamps, 51 diff., from 1880's, all punched cancels with stubs attached ----- MB 27.50

SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer
521 Alster Ave., Arcadia, Cal. 91006

New Members

- 1311 SCHNEIDER, Harry, c/o Harnat Stamp & Coin, Ltd., 2615 Van Horne Avenue, Suite 207, Montreal, Que., Canada 251, by Louis S. Alfano. Auction dealer (Canada & world-wide revs, tobacco stamps, etc.)
- 1312 BORCKARDT, James C., 335 Center St., Findlay, Ohio 45840 by Secretary. US 1st, 2nd, 3rd issues, proofs, essays, trial colors, etc.
- 1313 McHENRY, Gordon D., P. O. Box 6385, MacDill AFB, Fla. 33608, by Secretary. All US.
- 1314 YUSPER, David H., 828A Wilshire Blvd., Metairie, La. 70005 by Margaret Howard. Scott-listed US.
- 1315 (CM) SNURE, Howard F., Jr., 4211 Villa Lane, St. Clair Shores, Mich. 48080, by Secretary. US, Canada, Fla., Mich.
- 1316 RATHBUN, Don A., 5001 Marathon Dr., Madison, Wis. 53705 by Secretary.
- 1317 JORDAN, Dr. Victor, Jr., 700 E. Jennings, Newburgh, Ind. 47630, by G. M. Abrams. Civil War issu., M&M, embossed and stamped paper, beers, tobacco.

1318 WARLICK, Frederick W., 715 Wiley Ave., Salisbury, N. C. 28144, by Louis S. Alfano. US listed and unlisted, oleomargarine, cigarettes, cotton bales.

Resigned

- 1174 Joe F. Frye
1228 Dr. Howard W. Merideth
780 Harald K. Olander

Address Changes

- Thomas Collins, 43 Butler St., Meriden, Conn. 06450.
Jeffrey N. Crown, 2943 Hewitt #371, Silver Spring, Md. 20906
Raymond M. Featherstone, Jr., 247 S. Anita Ave., Los Angeles, Cal. 90049
John C. Ruback, P. O. Box 921, Mansfield, Tex. 76063
James M. Santos, P. O. Box 2, Douglas Flat, Cal. 95529

Previous membership total	486
New members	8
Resigned	3
Current membership total	491

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1668 Sycamore St., Des Plaines, Ill. 60018

WANTED All Japanese revenues, esp. hand engraved. Singles, lots, collections. Will buy or exchange. Stephen J. Hasegawa, 205 Clement St., San Francisco, Ca. 94118. 239

DISPOSING of United States Revenue collection. Your wants filled. Send for list. Richard Novick, 1218 Birch Street, Uniondale, NY 11553. 232

WANTED: Paying 1/2c each for any Scott listed U. S. revenue. No quantity too large nor small. Azar, 2231 San Pablo, Berkeley, CA 94702. 236

I. R. OVERPRINTS with plate numbers wanted, esp. R153, R154 and R155, R159, R160 and R156-7-8, 158A, 158B singles. Also unusual Dr. Kilmer items. Bob Markovits, Box 891, Middletown, N. Y. 10940. 233

FOR SALE: Obsolete Virginia State hunting stamps. 10 different years, late 1930's to Early 1960's, although not consecutively. Colorful scenes, Forests, animals, state map. Original gum, mint condition. \$3.00 per set. Claude Monteiro, 4615 W. Franklin St., Richmond, Va. 23226. 231

OUIE'S ITTLE INES

Your Editor's Sounding Board

Our New Masthead—What do you think of it? About a year ago Bill Ittel and Dom Facci jointly submitted a few ideas for a new masthead to former Editor John Ruback for consideration. When I assumed the editorship John forwarded them to me along with a lot of other material needed to do this job. I started toying with the idea myself, and, with the help of Mike Rosenberg, came up with the present result, which is a combination of Bill and Dom's original ideas and a few of Mike's and mine. When you realize that the old one was in use for over fifteen years, and that even when new it was not exactly modern, you'll appreciate the change.

Colombia and Panama—A couple of friends of mine collect these countries, and are beginning to develop an interest in their fiscals. If any of you have information on either of these countries' revenues, please send it to me. It could get us a few new members.

The Auction—Jerry Abrams, our hard-working Sales Manager, has again put together an auction for us. Please check out the entire sale for items which may interest you and bid on time. Jerry has put many hours into compiling the listing and examining the lots, so if anything in the sale is of interest, please submit your bids. After all, there's no point in doing all this work if we don't get any participation.

NEW YORK CHAPTER HOLDS ELECTIONS, SEES NARCOTIC STAMPS

The New York Chapter of the ARA held its first meeting of the new year on January 7th at 8 p.m. at the Collectors Club, 22 East 35th Street, New York City. The first order of business was to elect officers for 1971. Lou Alfano, AR Editor, was elected Chapter President, and Dick Decker assumed the post of Chapter Secretary-

Treasurer.

After the business session was concluded, including the collection of Chapter dues, Lou Alfano gave a presentation on the subject of U. S. Narcotic Stamps. Lou's collection contains several seldom seen items, including a "cover"—stamps on a piece of a wrapper which was used to package crude opium. The highlight of the evening, however, was a series of photographs which Lou borrowed for the occasion, showing some of the procedures involved in the legal importation of crude opium, including the stamping of parcels of opium before they leave the maximum security government warehouse.

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Mr. Diven passed away 11 May 1970 after several years of failing health. He was born in Penn Yan, N. Y. 11 Dec. 1903 and spent all his life there. He was a graduate of the University of Michigan, Ann Arbor, Class '27. Until his retirement in 1961 he taught history in Penn Yan Academy. His philatelic pursuits included postage stamps, poster stamps, and revenues of all kinds. He was an APS member and also a member of the United Methodist Church of Penn Yan. He is survived by his wife, Doris, a daughter and three grandsons.

—J. S. Bobo

CIRCUIT NOTES

Elsewhere in these pages appear the listings for our third auction. Be sure to follow the rules and to bid wisely, and on time, if you intend to bid.

I have attempted in each case to examine the lot and to verify the description. In cases where I felt the description given was not adequate, I have supplemented the owner's words as I felt was necessary. The lots were listed as received.

The showing for the last auction was extremely poor. This may be due to bad timing, since it occurred during

the summer. If the response to this auction is comparably poor, it will be the last attempt.

Our sincere appreciation to all of the 18 members who contributed the auction materials.

Friend collector H. L. Fine is interested in trading a block of 9, pen cancelled, of USIR R63 (catalogs \$40 for a block of 4) for western cover(s) of equal value. The block is part-perf, with small separations at upper right and lower left. His prime interest is in covers from Fort Laramie and Montana, used before Statehood, and some other western states. If you are interested please write to him at 2114 E. Balsam Ave., Mesa, Ariz. 85204.

The sales circuit statistics will appear again in the next issue.

G. M. Abrams, Sales Mgr.

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