

# AMERICAN REVENUER



## Journal of the American Revenue Association

Vol. 26, No. 3, Whole Number 243

March 1972

### LOUIE'S LITTLE LINES

#### Your Editor's Sounding Board

**AUTHOR DISCOVERED**—Dick Riley informs us that article we began publishing last month on Match and Medicine Paper Varieties, with the heading "Manuscript submitted by Anthony Giacomelli, author unknown," was written by "Christopher West" and originally appeared in *Mekeel's Weekly* for August 9, 1919. Dick also offers to submit other articles from the "West" series to us for reprinting—OK, Dick, we'll be glad to have 'em.

**THE CUPBOARD IS BARE**—If this issue is thinner than usual, it's because we've just about run out of articles. So if you want a magazine next month, you'd better get those notes in shape and send them off to me quickly.

**ANOTHER FREEBIE**—Ron Wood is giving revenues away again. This time it's a small packet of Mexican Revenues. If you're interested, send an addressed stamped envelope to Ron at 106 East Wilson, Elmhurst, Illinois, 60126.

**CATCHING UP WITH MY READING**—In last August's *United States Specialist* our good friend Sam ("RN") Smith has a very interesting article on the Specimens and Samples of Revenue Stamped Paper. It's well-illustrated and should be required reading for all of us who dabble in the RN series.

The January 1972 number of the same journal has a recap of the ASDA

show. Of course the revenues are relegated to the last paragraph, but they are called "... the most varied presentation of anything in our field ...". If more of us would exhibit more often, the rest of the collecting fraternity would be forced to stand up and take notice. So join the "now generation" of revenueurs, and start setting up some of your treasures for the next local stamp show. You just might walk off with an award. If you are active in a local stamp club which puts on a show, contact Bruce Miller as to A.R.A. ribbons to be used as awards.

**A CIGARETTE TUBES COIL?** Several months ago member Ed Dubinsky sent me a photocopy of what, at least on the surface, appears to be a coil version of RH2. My personal belief is that it is actually nothing more than a regular RH2 with the horizontal perforations trimmed. Any contrary information or opinions?

**THE GREMLINS GOT US** in the last two issues, so it's time to correct a few boo-boos:

In Ogden Scoville's article on Special Tax Stamps (AR, Jan. '72) the first sentence under "Plate Numbers" should read: "Most titles had only one plate number (No. 1)." The gremlins had made it number eleven, so please correct your copy.

In the report on ANPHILEX (AR, Feb. '72) the first two lines of the third paragraph should have been followed by the last fifteen lines of the first column, the gremlins made a real mess of it, interposing the first fifteen lines of the fourth paragraph.

**CHAPTER NEWS??** What gives? We're supposed to have chapters in

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Preceding Date of Issue

## American Revenue Association Board of Directors

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Los Angeles and Seattle, but since I've assumed the editorship there hasn't been a word from either of them. Are you guys active at all or are you really "ghosts"? At least let me know when and where you meet so I can publish that information for any members visiting your areas. The New York Chapter meets on the first Thursday of each month at the Collectors Club, 22 East 35th Street, New York City, and all ARA members are always welcome.

Lou Alfano (ARA 1142)  
Editor

## DEALER DOINGS

**Floor Tax**—Our friend and fellow Revenuer, Pat Herst sends news that the "Floor Tax" item reported in the January Revenuer realized twelve dollars in his December sale. It went to an A. R. A. member on a "buy" bid.

**Free Price List** — Dealer member Dick Novick will send a free price list of U. S. Revenues to any member requesting it. Write to him at 1218 Birch Street, Uniondale, N. Y. 11553.

**Next Herst Sale**—Pat Herst's next auction features 44 lots of U. S. Revenues, 28 of which are Duck stamps. Other items of interest include:

- 1) An indenture (document) bearing 2 copies of R101a, a copy of R-102a, and nearly 250 early Nevada revenues;
- 2) A mint block of 18 RC2's (reportedly the largest known);
- 3) A "Boston Tea Party" RM31a on small piece; and
- 4) Two specimen copies of RN-D1.

The sale will take place on April 12, and catalogs may be obtained by writing Pat at Shrub Oak, N. Y. 10588.

**H. R. Harmer Sale Features U. S. and Canadian Revenues**—The March 14-17 sale of H. R. Harmer, Inc., has several items of interest to fiscalists. There are 134 lots of U. S. Revenues and 6 lots of Canadian Tax stamps. A quick review notes these outstanding items:

- 1) A perforated and gummed block of 4 of the 1c Proprietary trial color proof in blue;

- 2) A used copy of the 15 Mortgage milky blue (unpriced in Scott);
- 3) A block of 5 of the \$200 U.S.I.R., perforated;
- 4) Three copies of the 2c Second Issue invert;
- 5) Fifteen lots of Match and Medicine stamps, including several rarities;
- 6) 1897 Canada Law stamp with red "IN PRIZE" overprint;
- 7) Three lots of Canada proofs.

Catalogs are available from the firm at 6 West 48 Street, New York, New York 10036. Please mention "Dealer Doings" and the Revenuer when requesting catalogs.

### SECRETARY'S REPORT Bruce Miller, Sec'y-Treas.

1010 S. 5th Ave., Arcadia, Cal. 91006

#### NEW MEMBERS

- 1386 CLEVINGER, James T., 4419 Wisner St., Flint, Mich. 48504, by Secretary. All US Scott-listed (mint and used), Canada Sissons-listed.
- 1387 SCHWARTZ, Dr. Carroll J., 3321 S. Second St., Springfield, Ill. 62703, by Secretary. Singles and pairs of all general US revs (R-RE, RO, RS, etc.).
- 1388 FODOR, Eldon S., 36 Thrumont Rd., West Caldwell, N. J. 07006, by Bart Rosenberg (ASDA). All US, M&M.
- 1389 HOFFER, Charles E., PO Box H, Cornwall, N. Y. 12518, by Louis S. Alfano (ASDA). Deal.
- 1390 KREVER, Mitchell K., 139-16

14th Avenue, Whitestone, N. Y. 11357, by Mike Rosenberg (ASDA). General US.

- 1391 LEVINE, Henry N. (address withheld at applicant's request), by Louis S. Alfano (ASDA). US.
- 1392 McCOY, David R., Amherst Ln., Wappinger's Falls, N. Y. 12596, by Louis S. Alfano (ASDA). Private die medicine and facsimile labels, US proprietaries with printed cancels.
- 1393 MAYER, Bernard D., Jr., Box 5080 Grand Central Sta., New York, N. Y. 10017, by Deborah Friedman (ASDA). Panama.
- 1394 OLSCHAN, Ernest, 111 Golfview Terrace, Bridgeport, Ct. 06604, by William J. Nabut (ASDA). US and Canada.
- 1395 SALKIND, Sol, 3306 Rochambeau Ave., Bronx, N. Y. 10407, by Louis S. Alfano (ASDA). Dealer.
- 1396 TANNENBAUM, Martin M., 6542 Alderton St., Forest Hills, N. Y. 11374, by Louis S. Alfano (ASDA). US and Canada.
- 1397 YOUNG, Edward W., 2116 Clarendon Road, Brooklyn, N. Y. 11201, by Louis S. Alfano (ASDA). Spec. in US 1st, 2nd, 3rd issues; general USIR, early Mexico.
- 1398 BUSHNELL, Edward B., 70 Middle Turnpike West, Manchester, Ct. 06040, by Brian Bleckwenn (ANPHILEX). US 1st issue on docs., rev stamped paper

## REVENUE MART

Buy, sell and exchange. 5c per word, minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to Advertising Manager, 1668 Sycamore St., Des Plaines, Ill. 60018

U. S. 1st issue wanted: R2b, R34be, R51b, R81b. Fine or better only. Premium handstamped copies preferred. C. S. Wyckoff, Center Harbor, NH 03216. 243

MANY satisfied customers buying our 5c-\$1,000 each postage/revenue approvals for years. We can satisfy you too! Want lists of \$1 up (catalog value) stamps serviced. Tell us groups and grades desired. U. S. Specialties Plus. Box 2711, Santa Clara, CA 95051. 243tf

March 1972

WE PAY ½c each for any and all Scott listed revenues. Azar, South 10th and Wright, Richmond, CA 94804. 215

LARGE SPECIAL Tax Stamps described in January "AR." Pkt. "A." 20 diff., complete with stubs and coupons. \$9.95. Pkt. "B." 20 more, still different. \$9.95. Buy both and get two more varieties gratis. Twelve categories included. Postpaid. Sherwood Springer, 3761 W. 117th St., Hawthorne, Calif. 90250. 247

- 1399 GRAYSON, George I., 1674 Chapin Ave., Merrick, N. Y. 11566, by Louis S. Alfano (ANPHILEX). US and Br. Com'w'th
- 1400 HAHN, Joseph D., PO Box 522, State College, Pa. 16801, by Brian Bleckwenn (ANPHILEX). El Salvador.
- 1401 WOOD, Nelson F., PO Box 46, Boalsburg, Pa. 16827, by Louis S. Alfano (ANPHILEX). US taxpaid.
- 1402 SHICK, Larry K., PO Box 125, Pluckemin, N. J. 07978, by Henry H. Wenck. US 1st, 2nd, 3rd issues; telegraphs.

**REINSTATED**

- 884 HOLLANDER, Samuel J., 167 Overlook Terr., Roslyn Heights, N. Y. 11577, by Bart Rosenberg (ASDA). All US includ. states and taxpaid; some world-wide.
- 1035 WEINER, Mac, 144-51 69th Rd., Kew Gardens Hills, N. Y. 11367 by Louis S. Alfano. US
- CM1052 FRIEDLANDER, Ronald, 2165 Haring Street, Brooklyn, N. Y. 11229, by Louis S. Alfano. All Scott-listed US, beers, Canada.
- 1111 RICHARD'S (Richard I. Ginen-sky), 132 Nassau St., New York, N. Y. 10038, by Louis S. Alfano (ASDA). Dealer—job lots, collections, unlisted material.

**RESIGNED**

- 1277 Jerome Meyerson
- 1289 James R. Mitchell, Jr.

**ADDRESS CHANGES**

- James C. Czul, 2341 W. 144th Place (rear), Posen, Ill. 60469.
- E. S. A. Hubbard, 17 W. San Fernando St., San Jose, Cal. 95113.
- E Gordon Robbins, 2951 Fairway Dr, Tempe, Ariz. 85281.
- E. S. J. Van Dam, PO Box 151, Peterborough, Ont., Canada.

Previous membership total --	507
New members -----	17
Reinstated -----	4
Resigned -----	2
Current membership total --	526

Congratulations are extended to Messrs. Alfano, Bleckwenn, the brothers Rosenberg and others for their successful efforts in obtaining at least twenty new members and reinstatements at ASDA and ANPHILEX. Ob-

viously, this method of recruitment merits further exploitation; most stamp shows will provide lounge space without charge to recognized clubs, and recruiting materials—application blanks, sample copies of the Revenuer and other publications, ribbons, etc.—are available on request from the Secretary or Editor.

Philatelic theft, fraud and manipulation are becoming increasingly blatant and prevalent. From organized stamp burglary rings operating on a national or even international scale, to the petty gouging of circuit and approval "substituters" and the swindles of "wallpaper" purveyors, the problem is approaching epidemic proportions. You will note that for reasons of security one of our new members has declined to permit the publication of his address, or even his city of residence. To observe that this is a sad situation is to put it mildly.

As his own small contribution to sanity in a freaked-out world, your Secretary will, from time to time, identify in this column those ARA members or ex-members who have proven themselves unworthy of trust. Names will be named and particulars given, and matters of FACT will be dealt with. No accusations will be made, but patent conclusions may be drawn from the data furnished.

As a beginning, all members are advised to avoid dealings with one Herbert Rosenblatt (ex-ARA #1253) of Venice, Calif. Mr. Rosenblatt retained ARA circuits valued at a total of \$278 for over a year, maintaining that he had never received these circuits even though his signature upon a "Notice of Mail Arrival" provided documentary proof to the contrary. Mr. Rosenblatt further declined to accept registered letters or telephone calls from our Sales Manager, Gerald Abrams, and finally (in December 1971) was induced to make restitution only upon direct and unequivocal threat of legal action by Mr. Abrams' attorney.

Since this episode, Mr. Rosenblatt has attempted to re-apply for ARA membership under the pseudonym "Bert Ross." "If at first you don't succeed, etc." Thanks, but no thanks, Mr. Rosenblatt/Ross.

# CUSTOMS CANCELS ON CLASSIC U. S. REVENUES

By Louis S. Alfano (ARA 1142)

The study of cancellations on U. S. Revenue stamps is by no means a new field of philatelic endeavor. Prior published works, however, have dealt with those cancels which were applied by various categories of commercial firms, such as match and medicine companies, insurance firms, railroads, mining companies, and steamship lines. Our present endeavor differs from all of the foregoing in that its primary concern is with obliterations applied to Internal Revenue stamps by another agency of the Treasury Department, the Customs Service.



Many type of documents upon which Documentary stamp taxes were imposed by the various Internal Revenue Acts of the Civil War period were essential to the importing business. Stamps denoting the payment of such taxes were affixed to these documents, and often were obliterated by Customs. It is these cancellations which are our prime concern in the present essay.

Cancels applied by custom house brokers (agents licensed to perform Customs formalities for importers) are also included, as these brokers constitute an essential part of the overall Customs operation. In the checklist, such brokers' cancels are given type numbers preceded by the letter "B."

The checklist presented is by no means exhaustive, but is intended to serve as a springboard for further study. The type numbers assigned to the cancels are those of the compiler, and are chronological insofar as is possible. Those types indicated by an asterisk (\*) have not been seen by the compiler, and their sketches are based upon written descriptions.

Thanks to Howard Beaumont and Mike Morrissey for their courteous assistance.

Abbreviations used: bk—black, bl—blue, o—orange, r—red, u—ultramarine, I—imperforate, PP—part perforate, P—perforated, ?—questionable.

City	Type Ink	Size	Dates used	Found on
				
Baltimore	1 bk	Inscription 2 mm Outer Circle 22¼ mm Inner Circle 14 mm	5/11/65 to 12/29/66	5c Agreement P 5c Certificate P 5c Forn. Exch. P & *1 5c Inld. Exch. P \$1 Power Atty. P
				
Baltimore	2 bk	Inscription 2 mm Outer Circle 22 mm Inner Circle 13½ mm	1/5/67 to 3/15/69	5c Inld. Exch. P \$1 Lease P
	bl		9/18/67 to 3/20/69	\$1 Inld. Exch. P \$1 Lease P



**Baltimore.** 3 bl Inscription 2½ mm 10/30/68 to 25c Insurance P  
 Outer Circle 22 mm 8/19/69 50c Conveyance(u) P  
 Inner Circle 14 mm 50c Surety Bd.(u) P  
 \$1 Forn. Exch. P



**Bath, Maine** 1 bl Inscription 2½ mm 9/7/67 to 25c Certificate P & I  
 Inner Ellipse 9/25/67  
 29¼x21½ mm  
 Outer Ellipse  
 20¼x13½ mm



**Boston** 1 bk Inscription 1½ mm 7/1/65 to 5c Certificate P  
 Circle 22½ mm 11/11/65



**Boston** 2 bk Inscription 2½ mm 12/14/65 to 5c Certificate P  
 Outer Circle 22½ mm 1/5/66  
 Inner Circle 13¾ mm  
 bl 2/21/66 to 5c Certificate P  
 7/11/68 5c Forn. Exch. P  
 5c Inld. Exch. P



**Brownsville, Texas\*** 1 bl Inscription 3½ mm 4/26/67 25c Power Atty. P  
 Ellipse 34x25 mm



**Cape Vincent, N. Y.** 1 bk Inscription 2 mm 12/20/65 to 25c Certificate P  
 Outer Circle 22 mm 6/30/70  
 Inner Circle 13½ mm



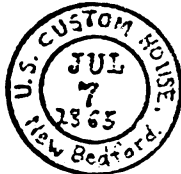
**Cincinnati\*** 1 bk Inscription 2½ mm 11/30/64 to 5c Inld. Exch. P  
 Outer Circle 21½ mm 10/10/65 25c Power Atty. P  
 Inner Circle 14½ mm 50c Conveyance P  
 \$1 Conveyance P



**Cincinnati** 2 bk Inscription 1½ mm 8/29/65 5c Agreement P  
 Outer Circle 21½ mm  
 Inner Circle 15 mm



**Eastport, Maine\*** 1 bl Inscription 2 mm 10/21/67 to 25c Certificate P  
 Outer Ellipse 5/18/68 \$1 Forn. Exch. P  
 28x22 mm \$1 Manifest P  
 Inner Ellipse  
 20x14 mm



**New Bedford, Mass.** 1 bk Inscription 1½ mm 7/7/65 5c Certificate P  
 Outer Circle 21¾ mm  
 Inner Circle 14 mm



New Orleans 1 bl Inscription 3 mm 1/71 to \$1 Conveyance P  
 Outer Circle 27½ mm 4/3/71 \$5 Conveyance P  
 Inner Circle 18 mm

# LIQUIDATED

New York 1 bk 59x7 mm 12/62 25c Entry of Gds. I  
 50c Entry of Gds P P  
 \$1 Manifest I

("Liquidation" is Customs jargon for final determination of duties due. The LIQUIDATED handstamp does not really cancel the stamp, which has already been accomplished by pen on all examined copies, but actually signifies that all Customs procedures on the entry taxed by the stamps have been completed.)



New York 2 bk Inscription 2 mm 9/8/69 to 50c Conveyance(u) P  
 Outer Circle 32 mm ?/?/72 50c Entry of Gds. P  
 Inner Circle 21 mm \$5 Conveyance P  
 50c Second Issue  
 \$1 Second Issue  
 \$1 Third Issue

bl 4/7/70 \$1 Inld. Exch. P  
 (This cancellation does not have date plugs. All copies seen also are punched with a triangle at the center of the cancel.)



New York B-1 bk Ellipse 38x22 mm 2/23/63 \$1 Power Atty. P  
 J. T. RO 2 mm  
 CUSTOM HOUSE BROKER 1½mm  
 NEW YORK 1¼ mm





New York B-2 bl Circle 31½ mm 9/27/72 50c Second Issue  
 A.H. WA R & CO. 2½ mm  
 8 HANOVER ST. 2 mm  
 NEW YORK 2 mm  
 CUSTOM HOUSE BROKERS  
 2½mm



Philadelphia 1 bk Inscription 2 mm 10/9/63 to 5c Certificate P  
 Circle 20½ mm 10/14/66 25c Certificate P  
 25c Power Atty. P  
 \$1 Lease P  
 \$1 Power Atty. P  
 \$3 Charter Party P



Philadelphia 2 bk Inscription 2 mm 3/14/65 25c Certificate P  
 Outer Circle 21½ mm 25c Power Atty. P  
 Inner Circle 14 mm



Philadelphia 3 bk Inscription 3 mm undated 50c Conveyance P  
 Circle 21½ mm 50c Life Ins. P  
 \$1 Lease P  
 \$1 Manifest P  
 bl \$1 Forn. Exch. P



Philadelphia 4 bl Inscription 2½ mm 5/14/70 25c Certificate P  
 Outer Circle 31¼ mm  
 Inner Circle 21¼ mm



Philadelphia\* 5 bl \$1 Lease P



Plymouth, Mass.\* 1 bk Inscription 3½ mm 3/13/66 2c Bank Ck. (o) P  
 Circle 23 mm 5c Inld. Exch. P

(Although this cancel does not have a "customs" inscription, the stamps bearing it are on a certificate issued by the Collector of Customs of Plymouth. It is therefore unquestionably a customs cancel.)



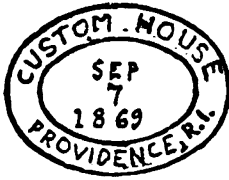
Portland, Maine 1 bk Inscription 2¼ mm 4/11/66 to 2c U.S.I.R. P  
 Outer Circle 22½ mm 10/2/66 5c Certificate P  
 Inner Circle 14¾ mm 5c Forn. Exch. P  
 25c Power Atty. P  
 bl 2/16/67 to 5c Forn. Exch. P  
 7/14/67 5c Inld. Exch. P



Providence,  
R. I.\*

1 bk Inscription 2 mm  
Outer Circle 22½ mm  
Inner Circle 14½ mm

9/2/68 \$1 Forn. Exch. P



Providence,  
R. I.\*

2 bl Inscription 2 mm  
Outer Ellipse 27½x22 mm  
Inner Ellipse 19x13½ mm

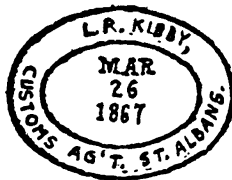
9/7/69 to 25c Insurance P  
11/2/69 50c Conveyance(u) P



Richmond,  
Va.\*

1 bk Inscription 2 mm  
Outer Circle 21½ mm

8/30/66 to 5c Agreement P  
1/31/67 5c Certificate P



St. Albans,  
Vt.

1 bl Inscription 1½ mm  
Outer Ellipse 27½x21¾ mm  
Inner Ellipse 20x14 mm

1/1/67 to 25c Certificate P  
8/17/68 50c Mortgage P  
50c Orig. Proc. P

bk 4/17/68 25c Certificate P



**DEPOSIT.....**

**DUTY.....**

**EXCESS.....**

San Francisco 1 r Letters 4 mm circa 1864-66 20c Inld. Exch. PP  
Space between lines 20c Forn. Exch. I  
10 mm 25c Power Atty. I&P  
50c Conveyance PP  
50c Entry of Gds PP  
50c Forn. Exch. P  
50c Lease I  
50c Mortgage PP  
50c Surety Bond PP  
60c Inld. Exch. I&PP  
\$1 Entry of Gds. I  
\$1 Lease I  
\$1 Manifest I  
\$1 Passage Tick. I

(The above two handstamps were intended for use in the liquidation of customs entries, and were a convenient means of obliterating the required revenue stamps.)

### **APPRAISER'S STORES**

San Francisco (?) 3 r Letters 3 mm \$1 Entry of Gds. I

(The Appraiser's Stores was the name given to government warehouses where merchandise was taken to be examined by Customs so that the proper duty could be assessed thereon.)



Savannah, Ga. 1 bl Inscription 2 mm 9/11/67 to 5c Agreement P  
Outer Circle 22 mm 4/26/70 25c Certificate P& ?I  
25c Power Atty. ?I  
\$1 Inld. Exch. P  
\$1 Lease P  
\$2 Conveyance P  
\$2 Mortgage P  
\$3 Manifest P  
\$5 Charter Party P  
\$5 Mortgage P

DISTRICT OF NIAGARA  
SUSPENSION BRIDGE,

. . ENTERED  
Oct 15 1866

-----  
Dep. Collector.

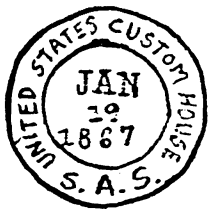
Suspension Bridge (Niagara Falls), N. Y.	1 bk	Approx. 57x28½ mm	8/14/65 to 10/23/66	25c Certificate P 25c Power Atty. P 50c Conveyance P \$1 Inld. Exch. P
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Port Unknown	bl	Inscription 2½ mm Outer Circle 22½ mm Inner Circle 13½ mm	9/30/67 to 11/21/69	25c Certificate P 25c Power Atty. P \$1 Forn. Exch. P
	bk		9/20/69 to 12/28/69	25c Certificate P 25c Entry of Gds. P 25c Power Atty. P \$1 Life Ins. P



Port Unknown*	bk	Inscription 2 mm Outer Circle 22 mm Inner Circle 14 mm	11/7/65	5c Certificate P
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Port Unknown*	bl	Inscription 3 mm Outer Circle 25 mm Inner Circle 15½ mm	1/19/67 to 3/29/67	5c Certificate P
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### CIRCUIT NOTES

To recapitulate the final results of Auction 4 and its ensuing mini-auction:

	Auction 4 Mini-Auc.	
Total sales -----	\$1,404.50	\$337.30
Dept. commission --	140.45	33.73
Dept. costs -----	45.22	6.53
Net Dept. income --	95.23	27.20
Total Dept. income --	122.43	

With operations reserve increased as above, it looks as if we may be able to stay permanently in the black.

For any of you who read the recent great article on the large special tax stamps by member Scoville, and who would like to see some of that material, drop me a line. Also note that such material is normally offered in our auctions.

Latest sales statistics (as of 1 Feb.):

Salesbooks sold -----	472
Entered in circuits -----	251
Not received -----	221
Returned to owners -----	145
Remaining for circuits -----	106
Circuits initiated -----	165
Circuits completed -----	129
Still out -----	36
Sales vol. from returned bks. \$7,219 38	

From the above, it appears we might make our goal of \$10,000 by the end of '72. How about YOUR help?

### U. S. REVENUES

Our 1972 Pricelist is now available, including:

- Early Issues
- Documentaries
- Proprietary Issues
- Future Delivery
- Stock Transfers
- Silver Tax
- Playing Cards
- Ducks, including Pl. # singles
- Mint Revenues
- U. S. BEP Souvenir Cards

This list has many elusive items, and everything is competitively priced.

Write for your FREE copy today. 247

**D & B STAMP SERVICE**  
Walnut Grove #2  
Bloomington, Indiana 47401

As of 1 Feb., I have received 112 lots toward auction 5. Remember, the deadline for material to me is March 15th, so we can make the May issue.

G. M. Abrams, Sales Mgr.

### U. S. REVENUE WANT LISTS FILLED

Sideline Material,  
Tax Paid and Foreign Revenues

250

**JOHN S. BOBO**  
1668 Sycamore St.  
Des Plaines, Ill. 60018

### WANTED

U. S. Revenue Collections valued at \$500.00 or more. Submit inventory and asking price or ship collection for my firm offer. Will hold intact pending acceptance.

240tf

**DAVID CHASSY**

— Established 1939 —

Box 2302-ARA, Babylon, NY 11703  
ARA APS ASDA



### THE BEST MARKET

for United States Revenues  
is the H. R. Harmer Auctions

COLLECTING? Request the deluxe, liberally illustrated, accurately described auction catalogues. They are free at the Galleries or can be obtained by mail (request application form).

SELLING? Ask for the booklet "Modern Methods of Philatelic Selling" explaining the many advantages of utilizing Harmers.

250

**H. R. Harmer, Inc.**

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New York, N. Y. 10036  
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# REVENUE and RAILWAY STAMPS

formed by  
**DR. ALBERT E. THILL**  
of California  
will be offered for sale by auction  
on  
**MAY 16-17**



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