

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 26, No. 5, Whole Number 245

May 1972

STOLOW HOLDS AUCTION; REVENUE PRICES HIGH

Bart Rosenberg (ARA 1307)

The J. & H. Stollow auction of Mar. 21-25, 1972, had almost 70 lots of revenues, many of which were Match & Medicine stamps.

Among the better Match items in the sale were a Byam, Carlton wrapper, RO53, described as v.f., which cats. \$30 and went for \$21; a 6c W. Gates, RO90a, described as v.f., which cats. \$13.50 went for \$21; a 3c Gates' Sons, RO94c, described as superb, which cats. \$15 brought \$13; and a lot of 12 stamps cataloging \$12.30, described as v.f. which went for a whopping \$62.50 to a buyer on the floor.

As for the Medicine stamps, all of the lots went 75% or more of cat., with many going at 90% or better. Among the higher prices was \$29 for a Tar Cordial, RS49d, cat. \$17.50, described as v.f.; 3 A. W. Chase's, RS-53b, 54b, 55b, described as superb, cataloging \$31, went for \$34; 2 Dalley's Horse Salves, RS73a, 73b, described as v.f.-s., cataloging \$18, went for \$30; 2 Fahnstock's, RS84a, 84b, described as superb, cataloging \$17, went for \$24; S. B. Hartman, RS100b, described as superb, despite a slight crease (not mentioned in the auction cat.), which cats. \$15 went for \$26; a Hiscox & Co. RS123c, described as superb, which cat. \$20, went for \$29; a Kerr's, RS159b, described as extra fine, which cat. \$14, went for \$24; an

imperf. between pair of Mansfield's, RS174id, described as superb (altho it had a thin—not mentioned), which cats. \$12, went for \$15; a Moody, Michael & Co., described as v.f. (although it had three small tears from being removed originally), which cats. \$20, went for \$19; 2 Dr. Swartz' RS215b, 215d, described as v.f.-s. which cats. \$15, went for \$18; an Edward Wilder, RS268b, described as superb, which cats. \$18.50, went for \$26; and an R. G. Wright, RT23d, described as superb, which cats. \$18.50, went for \$21.

Perhaps the most surprising item of all, however, was not a stamp at all, but was an album! The Mull reprint of Carter's Private Proprietary Stamps of the United States WITHOUT STAMPS sold for \$55!!!

I think that we all agree that M & M's are very good property, even those that are not particularly high in catalog value.

CIRCUIT NOTES

In this issue appears Auction 5. It is, in my opinion, the finest assemblage of material thus far seen. It will be difficult to surpass this sale. No words can express the gratitude we owe the contributors, whose lots were listed as received.

In the interests of conserving space, will end here and will return to the usual format next month.

G. M. Abrams, Sales Mgr.

THE AMERICAN REVENUER

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Vol. 26, No. 5, Whole Number 245

May 1972

SECRETARY'S REPORT

Bruce Miller, Secretary-Treas.

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

REINSTATED

1314 YUSPEH, David H., 828 Wilshire Blvd., Metairie, La. 70005, by Secretary. Scott-listed U.S.

NEW MEMBERS

- 1409 WAITE, Robert K. Sr., 10 Berkshire Plaza, North Adams, Mass 01247, by Gerald M. Abrams. Cinderellas.
- 1410 CHRISTENSEN, Henry, P. O. Box 1732, Madison, N. J. 07940, by Louis S. Alfano (ASDA). Numismatist and coin dealer—collects worldwide revs.
- 1411 ELLWANGER, F. R., Jr., 904 Miami Ave., Pittsburgh, Penna. 15228, by E. S. A. Hubbard.
- 1412 FITCH, William M., Emerald & Westmoreland Sts., Phila., Pa. 19134, by Henry W. Holcombe. US M&M and regular revs.
- 1413 Taylor, Robert G., 7816 Keswick, St. Louis, Mo. 63119, by Secretary. U. S. R thru RL, RV, RVB, RW, RY.

DECEASED

970 Fred Freeman

ADDRESS CHANGES

Donald R. Alexander, DET 6 AFCCM, Rt. 1, Box 40, Lake City, Fla. 32055.

Peter H. Bergstedt, 2850 Texas Ave., St. Louis Park, Minn. 55426.

Bernard Nathan, 104 Hendron Hills Dr., Vincennes, Ind. 47591.

Nereus H. Roy, 10939 Meads Avenue, Orange, Cal. 92669.

William H. Shaw, Colony North 301, 8 Colony Blvd., Wilmington, Del. 19802.

Previous membership total .. 505
New members 5
Reinstated 1
Deceased 1
Current membership total .. 510

ARA AUCTION NUMBER 5

AUCTION RULES

1. Only A.R.A. members in good standing are eligible to participate in the Auction.
2. All lots are sold to the highest bidder at a slight advance over the second highest bid in accordance with the following tabulation: to \$2 by 10c, to \$5 by 25c, to \$10 by 50c, to \$20 by 75c, to \$50 by \$1, over \$50 by \$2. Bids in pennies or nickels are automatically reduced to the nearest level. The right is reserved to withdraw any lot prior to the sale, or to group two or more lots. If only one bid is received for any lot, the bid shall be reduced to the SB, MB, or CV where applicable. If the bid is less than the SB or CV, or for an OPEN lot, the bid shall stand without reduction, except where rule 6 is invoked for bid rejection.
3. 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. 2.)
4. Mailing charges are payable by the purchaser, the minimum charge being 50c, higher sums will be charged only if actual charges are higher. Insurance, certification, or registration extra at bidder's expense; if desired, advise with bid. The A.R.A. assumes no responsibility for any parcels lost in the mails for lack of use of the above methods of mailing.
5. Invoice will be sent in advance to successful bidders, and lots forwarded upon receipt of full payment. Mail all bids and payments to the Sales Manager in Claremont, California, making all checks payable to the American Revenue Association (except Postal Money Orders, which should be made out to the Sales Manager by name in order to facilitate cashing).
6. Title shall remain with the A.R.A. Sales Department, acting on behalf of owners, until payment is received. The Sales Manager shall regulate the bidding, and reserves the right to refuse any bid believed by him not to be in good faith, or to act on behalf of the seller.
7. In case of tie bids, earliest postmark will be considered the winner.
8. Care has been taken to describe lots correctly. 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 ten days of receipt, after agreement has been made with the Sales Manager. This Rule does not apply to lots marked "AS IS" for which see Rule No. 12.
9. No charge is made for executing bids, and the Sales Manager will act in the best interests of the bidder. However, he cannot accept responsibility for errors, omissions, or differences in judgment. Unlimited "buy" bids are not accepted. Bids with a plus sign (+) will be executed at one advance over a tie bid; while bids with two plus signs (++) will signify willingness to go somewhat higher.
10. Suggested Bid (SB) is owner's estimated value. Bid on these lots as you wish; same applies to "Open" and "CV." Minimum bid (MB) is owner's minimum acceptable bid, and no bids below the minimum will be entered for such lots.
11. SE means straight-edge, CV means catalog value (Scott Catalog numbers and values used unless otherwise specified). A hyphen between two numbers (viz. #R45-55) indicates that all of the stamps between the given numbers are included: diagonal bars (viz. #R45//55), indicate that all of the intermediate stamps are not necessarily present, and that no more than the number of stamps expressly stated should be expected. Where catalog numbers are given for State Revenues, the Hubbard-S.R.S. catalog is used.
12. Lots marked "AS IS" have not been counted, sorted, or appraised by the Sales Manager, and are not returnable in whole or part for any reason. The descriptions and estimated values of such lots are the owner's. "AS

IS" lots may include quantities of cheaper stamps, extensive duplication, and/or stamps in less than fine condition. Bid accordingly.

- 13, Stamps described as having defects may not be returned because of defects; original gum (OG' is not to be expected unless specifically mentioned.
14. For duplicated lots, bid "either-or."
15. The placing of a bid constitutes full acceptance of the foregoing Rules.
16. A list of prices realized will be published in the **American Revenuer** as soon after the sale as possible.
17. Bid closing date June 30, 1972.

Lot No.	Description	Value
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Note: The following lots, 1-34, are of miscellaneous literature, as described, and all bidding shall be OPEN.

- | | | |
|----|--|--|
| 1 | Stevens' Revenue Stamps of Mexico, 1968, hardcover edition, almost like new. | |
| 2 | Stamp Duty of GB & Ireland, Vol. 1, Frank & Schonfeld, 1970 edition, like new (embossed revenue catalog). | |
| 3 | Billig's Handbook Volume 19. Treats Japanese occupation of the Dutch Indies. Covers stained but new inside. | |
| 4 | Valera's Specialized Venezuela, in color, 1968 edition, treats fiscals and telegraphs also. Good condition. | |
| 5 | Boston Revenue Book, 1899, original paper covers. Spine damaged, but new inside. | |
| 6 | As above, but reprint hardcover edition. Fine condition. | |
| 7 | Morley's catalog of the revenues of Spain & Colonies; 1902 edition. Hard covers, slightly worn and stained. but VF inside. | |
| 8 | Galvez Catalog of the proofs and essays of Spain. Includes listings for revenue and telegraph proofs; 1960 edit'n. Spine damage, but new inside. | |
| 9 | Kenyon's Documentary State Revenue Catalog, 1920 hard cover edition. Slightly aged, but otherwise VF. | |
| 10 | Pamphlet: Varieties of US quarter Eagles (coins), by Breen; undated, and in VF condition. | |
| 11 | Lowe's Standard BNA Revenue Catalog, 1952 paperback. Stained covers, some pencil inside, otherwise good condition. | |
| 12 | Sissons' Oct. 1966 auction catalog, many revenue varieties of BNA lotted and illustrated. Like New. | |
| 13 | Sera's Ryukyu Handbook, 1962. Treats revs also. Like new. | |
| 14 | Hubbard's 1960 State Rev Catalog. Covers bent, but new inside. | |
| 15 | Hymoen's History of Belgian Revenues, 1942 edition, paper covers, fotos in color. Excellent treatment of embossed earlies, in French, VG cond. | |
| 16 | Book, The Stamps and History of Sarawak. Treats revenues also by Wood, 1957 edition. Like new. | |
| 17 | Sissons' 1964 BNA revenue Catalog; covers stained, otherwise new. | |
| 18 | Bond's Cigar, Cigarette, and Tobacco Stamps of Canada; paper covers dirty, but new inside. Undated, suspect late 30's edition. | |
| 19 | Warren's Philippine revenue catalog, 1941 edition, photostat copy in 3-ring binder, annotated. Pages some aging, otherwise OK. | |
| 20 | Cabot's State and City Revenue Catalog, 1940; one loose page, covers stained, some aging pages, otherwise VG condition. | |
| 21 | Same as lot 9 above, covers slightly dented. | |
| 22 | Hurt & Kelly Danube Steam Navigation Co., APS handbook; excellent coverage of these issues. Hard cover some stains, otherwise VF cond. | |
| 23 | Van der Poel's History of the Netherlands Fiscal stamps, hard covers, 1955 edition, in Dutch. Good treatment for history buffs. VG condition. | |
| 24 | The Fiscal Philatelist, Vol. 1, bound, 1892-93, Morley's fiscal newspaper. Pages some aging, otherwise VG condition. | |
| 25 | Morley's Philatelic Journal, bound, Vol. 2, 1901, starts Argentina rev- | |

- enue catalog. Pages aged, but good condition.
- 26 Same as 25.
- 27 As above, Vol. 3 bound, condition good, continues Argentina listing, 1902.
- 28 Same, Vol. 4, 1903. Lists other Latin countries.
- 29 Same, Vol. 5, 1904. Continues Latin listings.
- 30 Same, Vol. 7, 1906. Central America, US and Mexico.
- 31 Same, Vol. 8, 1907. Continues lists in Vol. 7.
- 32 Same, Vol. 9, 1908. Japan, Germany cigarettes, some Belgium.
- 33 Robson Lowe Encyclopedia, Vol. A, Australia, 1st edition, 1962, hard covers fair, VF inside.
- 34 Bond's catalog of the Canada Federal revenues, 1953, includes taxpaid. Paper covers, pages some aging, otherwise fine.
- Lot 34 concludes first offering of literature. See also lots starting at 117.
- 35 Collection of revenues of France, a few colonies, approx. 1200 diff, excellent starter ----- MB 75.00
- 36 Collection of French colony revs, many rare, approx. 200 diff. MB 35.00
- 37 Collection of French colony revs, many rare, 210 diff., including 18 diff French Viands ----- MB 35.00
- 38 USIR, R678, pen cancel, SE top, center OK ----- CV 6.00
- 39 USIR, R726, cut cancel, SE right, nice center ----- CV 12.50
- 40 USIR, R727, slight perfin, unlisted thus, center low SE top and right (CV cut 4.00) ----- SB 2.00
- 41 USIR docs, nice centers pen cancels, incl R668, 670 and 676 -- CV 3.30
- 42 USIR, 1st issue, perf. hand stamp cancels, 21 var., CV 4.40 -- SB 2.00
- 43 USIR, 1st issue, perf, pen cancels, 30 vars CV 18.03 ----- MB 4.50
- 44 USIR 1st issue, perf. 29 varieties, CV 13.47 ----- MB 3.50
- 45 USIR, 2nd issue, 7 varieties, CV 6.45 ----- SB 2.00
- 46 USIR, 3rd issue, 5 varieties, CV 8.88 ----- MB 2.00
- 47 USIR, 20 diff. used battleships, docs and props, CV 2.93 ----- SB 1.00
- 48 USIR, 11 diff. mint battleships, CV 1.38 ----- SB .50
- 49 USIR, R173-76, used, CV 2.01 ----- SB .60
- 50 USIR, R228-239, used, CV .83 ----- SB .20
- 51 USIR, R288//732 used, 10 diff., CV 4.60 ----- SB 1.00
- 52 USIR, ducks RW 15, 16, 19, 32 used, CV 5.85 ----- SB 2.00
- 53 India, 22 diff.. revs, circa 1900, condition varied ----- MB 2.50
- 54 India, 11 diff. revs. ----- MB 1.00
- 55 India, mix of 9 revs. ----- MB .50
- 56 Washington State, soft fruit, set of 28, including 3 unlisted and all 3 \$100 values, all used ----- MB 9.50
- 57 Wash. State, fruit, top 3 \$100 values, uncanceled, no gum ---- MB 3.00
- 58 Wash. State, soft fruit error, value not printed but written in with red pencil "\$1.00", only 11 exist ----- MB 20.00
- 59 Wash. State bulb stamps, mint set of 8, several SE ----- MB 1.85
- 60 Wash. State soft fruit, FR21, \$10 orange, mint, rare thus -- MB 5.00
- 61 Wash. State apples, A7-14, perf 4 sides, mint ----- MB 7.00
- 62 Wash. State fruit (Cherry), used set of 7, rare ----- MB 3.00
- 63 Same as 62
- 64 Wash. State apples, A15//25, 7 mint fine ----- MB 3.00
- 65 USIR, R2c, perf, red, playing card co. cancel, center slightly high, missing perf. ----- CV 20.00
- 66 As 65, R2c, brownish, perfs touch bottom, pen cancel
- 67 USIR, R49c, perfs touch bottom, RR cancel ----- CV 1.10
- 68 USIR, R45a, imperf pair, two diff. shades, pen cancel ----- CV 7.00
- 69 USIR, R73c, center slightly high, pen cancel ----- CV 18.50
- 70 USIR, R74c, perfs touch top, pen cancel ----- CV 19.00
- 71 USIR, R54e, ultra, block of 6, creased and repaired, pen canc,

	centers OK (block of 4) -----	CV 10.00
72	USIR, R52c, pair with RR cancels, center right -----	CV 2.00
73	USIR, R16c, pair, RR cancel, nice center -----	CV 1.10
74	USIR, R20c, pair, RR cancel, center to right -----	CV 1.25
75	USIR, R90c, stamped cancel, center to left -----	CV 12.00
76	USIR, R98d, fine center, pen cancel -----	CV 8.00
77	USIR, R51c, center slightly to right, perf missing, stamped canc. -----	CV 4.50
78	As 77, R51c, perfs touch top, RR cancel	
79	Same as 78	
80	USIR, R3c, pair on photo card, stamped cancel -----	CV 1.00
81	USIR, R17c, stamped cancel on photo card, top cut close ---	CV 17.00
82	USIR, R555, used, uncut, nice center, SE bottom and right --	CV 30.00
83	USIR R680, used, uncut, nice center SE bottom and right --	CV 17.50
84	Same as 83	
85	USIR R689, used, uncut, fine center, SE bottom and right --	CV 15.00
86	USIR, R699, used, uncut, fine center SE right -----	CV 30.00
87	USIR, R700, used, uncut, fine center SE top and right -----	CV 10.00
88	USIR, R706, used, uncut, nice center SE bottom and right --	CV 27.50
89	USIR R707, used, uncut, nice center, SE right -----	CV 15.00
90	USIR, R708, used, uncut, nice center SE top and right ----	CV 85.00
91	USIR R718, used, uncut, fine center, SE right -----	CV 10.00
92	USIR, R727, used, uncut, fair center SE top and right -----	CV 7.00
93	USIR, R727, used, uncut, fair center SE bottom and right --	CV 7.00
94	USIR, used, uncut, RB1-2-4; RF23, 27; RV30; RW36 -----	SB 2.00
95	USIR, used, uncut, RK6, 17, 18, 36, 37; RB20, 32, 34, 45, 48; R19A (tear) -----	SB 2.00
96	USIR, used, uncut, RFA, 5C, 6C, 7C, 9C, 15C, 24C, 25A, 27A, 27B, 27C -----	SB 2.00
97	USIR, used, uncut, some SE, R24A, 30C, 36B, 42A, 43C, 44C, 46A, 54B -----	SB 2.00
98	USIR, used, condition varied, R46C, 53B, 59B, 69A, 88C, 238, 399, 465, 658 -----	SB 2.00
99	USIR, used, condition varied, RD3, 5, 6, 9, 30, 31, 95, 301; R135//232 (13 diff.), 660, and 240 unused -----	SB 2.00
100	USIR, used, uncut, some SE, R234//660, (9 diff), and RE6//151 (11 diff) -----	SB 2.00
101	USIR, used, condition varied, RE2, 20, 22, 25; R234//660, (7 diff), RD6, R240 unused, and strip 3 of R245 (holes) ----	SB 2.00
102	USIR, used, condition varied, pair of RD5, RD6, and R238//667 (29 dif.) -----	SB 2.00
103	French colony collection, 188 diff., many rare -----	MB 30.00
104	Mix of USIR tobacco strips, lower values, condition varied, 11 items, series 112, 113, 114 -----	SB 2.00
105	USIR, RW8 Duck, mint, center slightly high -----	CV 8.00
106	Same, center nice, but creased	
107	Same, used, top SE, creased -----	CV 2.75
108	USIR, mix of used wines, RE32//140, 24 items, varied condition, includes 2 copies RE105 -----	CV 17.44
109	USIR mix, 20 items, includes earlies, taxpays, consular, playing cards, docs, etc. -----	SB 2.00
110	Narcotics mix, 91 items, condition varied, includes: a. 80 copies 1c strip, 1 inch long, many shades; b. 9 copies 1c strip, 2½ in. long; c. 1 copy 1c strip, 4 inches long; d. ovpt on doc (1c) Lot 110 OPEN	
111	Calif. Liquor collection, includes: a. L16a, 6 on plate no. card, CV .35 each; b. Same, 12 copies on plate no. card; c. L17a, 9 on card, CV 1.00 each; d. Same, 12 on card; e. L17c, 12 on plate no. card,	

- CV .50 each; f. L18a, 6 on plate no. card, CV .80 each; g. Same, 12 on plate no. card; h. Same, 10 on card pieces; i. L19, 2 on card, no CV listed; j. L19a, 6 on card, CV 2.00 each; k. L19c, 5 on card, CV .80 each. Lot 111, total listed ----- CV 71.80
- 112 Calif. doc stamp, map type, \$550.00 face value, Siskiyou County, perf 4 sides, full gum, red machine cancel, beautiful ----- OPEN
- 113 Large US special tax stamps, punch cancel, 12 items, 1 remaining coupon on each, Dealer in Mfg. Tobacco, 1873 thru 1885 ----- OPEN
- 114 Same, Retail Liquor Dealer, 8 items, 1873//1883 ----- OPEN
- 115 Same, Retail Liquor Dealer, 12 items, 1873//1885 (no 1874) ---- OPEN
- 116 Same, 12 items, including 1 Brewer, 1 Mfg of Cigars, 8 Dealer in Mfgd Tobacco, and 2 Retail Liquor Dealer, various years ---- OPEN
- Note: Further offers of literature: Lots 117-195, and all bidding OPEN.
- 117 Enschede's Catalog of Netherlands and Colonies revenues; 1954, paper covers stained, fine inside.
- 118 Same as 117.
- 119 Same as 117.
- 120 Vanderhoof Memorial Book. by Larsen, 1954, sponsored by the ARA. Excellent beer stamp treatment. Covers aged, pages fine.
- 121 Moens' revenue catalog, part 5, world revenues A-Z, 1893, in two parts. Paper covers damaged, some aging of pages, but otherwise in remarkably good condition. A rarity.
- 123 Morley's Album put up for the British colonies in 1898, used, Antigua to India, Vol. 1, annotated by former owner, only revenue album ever issued. Good condition, hinge stains.
- 124 Crofton/Jones Catalog of Ceylon revenues and telegraphs, 1911, paper covers stained, pages VF condition.
- 125 Story of the Stamford Mercury stamps, pamphlet describing the printing methods of embossed revenues on newspapers, 1958.
- 126 Priced cat of the British Channel Island revs, by Newport. Pamphlet 1954
- 127 Same as 126.
- 128 Telegraph Stamps of Grt. Britain, by McDonald, 1959, paper covers, VG condition.
- 129 Orange Free State, postage and revenue cat, in German, paper cov. 1952
- 130 Van der Poel's catalog of Netherlands and Colonies revenues, paper covers, in Dutch, circa 1950, VF condition.
- 131 Burke's catalog of Canadian revenues, 1943, paper covers, VG condition.
- 132 French's Catalog of Canadian revenues, 1942, by Canadian Revenue Society. Punched for 3 ring (small), but no covers.
- 133 Fukue Japanese rev cat, 1957, paperback, in Japanese & Eng. Like new.
- 134 Same as 133.
- 135 Same as 133.
- 136 DeMagistris Italy revenue cat., 1947, paper covers, like new.
- 137 Same, covers split, pages loose. Otherwise VF condition.
- 138 Fukue Japanese rev cat., 1961 edition. Small paperback, spine torn.
- 139 DeMagistris AMG rev cat., 1954, paper covers, spine torn otherwise VF.
- 140 Lucente, catalog of Italy revenues, small paperback, 1931, VG condition (pages still not separated in spots).
- 141 DeMagistris catalog of Fiume revenues, 1946, paper covers spotted, spine somewhat torn, otherwise VF condition.
- 142 Paramount May 1965 US coin auction, lavishly illustrated, cover torn; a must for coin buffs.
- 143 Konwiser Stampless Cover catalog, US, 1947 paper cover edition, spine worn otherwise almost new.
- 144 Hellman's cat of Finland revenues, 1944, paper cov, in Finnish VG cond.
- 145 Same as 144.

- 146 Bridger & Kay catalog of British colony revenues, telegraphs and railroad issues, paper covers, 1908, VG condition.
- 147 China, postal savings stamps catalog, by Bendig. 1st ed. 1956. Oddball overprints listed on Chinese postage and revenue stamps. Paper covers.
- 148 Same as 147.
- 149 Norton's catalog of German revs, Vol. 1, with fotos, 1961. Like new.
- 150 Forbin's 1939 German revenue supplement, pages aged but otherwise VF.
- 151 Same as 150.
- 152 Same as 150.
- 153 Crofton/Corfield catalog of British India revenue and telegraph stamps, 1905, board covers, stained, otherwise VG condition.
- 154 Forbin's 1931 France and Cols catalog; paper covers split and taped, pages in VF condition.
- 155 Gilbert & Koehler catalog of Swiss Canton & Municipal revs., paper cov. undated, pages aged, estimate circa 1906; VG condition for its age.
- 156 Dusterbehn catalog of German railroad parcel stamps, 1918, paper covers split, pages somewhat aged, otherwise VG.
- 157 Olander's catalog of Danish revs., 1951, in German, good condition.
- 158 Same as 157, annotated.
- 159 Bendig's catalog of China revenue stamps, 1957, VG condition.
- 160 DeMagistris 1961 Supplement to his Italy revenue catalog.
- 161 British Playing Card Stamp Duties, by Kaiser, 1960 APS offering, VG.
- 162 Morley's catalog of British colony revenues, 1895 edition, cloth covers dirty, pages aged some, otherwise in fantastic shape.
- 163 Dodd's catalog of the Revenues of South Africa, 1967, paper covers, VG.
- 164 Same, his 1957 edition, paper covers split, otherwise OK.
- 165 Morley's 1910 cat of British Colony revenues, cloth covers, VG condition.
- 166 Larsen's Sidelines Handbook, number 2.
- 167 Same, number 3.
- 168 Cabot 1940 State & City revenue cat, paper covers taped, otherwise VG condition.
- 169 Mayr-Hanus catalog of Austrian/Hungarian revs., 1923; paper covers aged, otherwise fine.
- 170 Hanus 1930 cat of Austria/Hungary embossed rev stps, aged but VG condition.
- 171 Springer's Taxpaid catalog, 2nd edition, 1963.
- 172 Same, 3rd edition, 1964-65.
- 173 Reprint of Scott's 1913 catalog of coins of the world, VG condition.
- 174 Hartley's 1944 Mexican revenue catalog, like new.
- 175 Same as 174.
- 176 1947 Supplement to the above.
- 177 Same as 176.
- 178 Siegel auction catalog of Lilly collection of USIR, M&M's, etc., 1968, VF.
- 179 American Philatelist, Oct. 1967//June 1968, contains 6 issues of Warrens Philippine revenue listing, in parts. Not complete.
- 180 Essay Proof Journal, Jan. 1946//Jan. 1952, contains listings of many Canadian revenue proofs and essays, 9 issues.
- 181 Bendig's Taiwan revenue catalog, 1961.
- 182 Bendig's listing of revs of Japanese Occupation of Manchuria and Inner Mongolia, 1956.
- 183 Cinderella Philatelist, Vol. 1 Nos. 1-4, 1961.
- 184 Same, Vol. 2, Nos. 5-8, 1962
- 185 Same, Vol. 3, Nos. 9-12, 1963
- 186 Same, Vol. 4, Nos. 13-16, 1964
- 187 Same, Vol. 5, Nos. 17-20, 1965
- 188 Same, Vol. 6, Nos. 21-24, 1966

- 189 Same, Vol. 7, Nos. 25-27, 1967 (#28 missing)
- 190 Korean Philatelic Society Journal, May 1963, contains text listing Korea revenues.
- 191 Same as 190.
- 192 Same as 190.
- 193 Libertas Philatelie, foreign stamp magazine, 1950 issues, 5 numbers, contains listing of Finland and Danish revenues.
- 194 1765 Tax Stamps for America, ARA publication by Koeppel, 1962; covers embossed earlies.
- 195 Filatelia Costarricense, magazine published by the Costa Rican Philatelic Society, in Spanish, issues #15//28, 10 numbers, contains running checklist of Costa Rica revenues thru 1957.
- Note: Lot 195 is the end of this offering of literature. See additional listing starting with lot 247.
- 196 Oregon Documentaries, D28-31, sheet containing 4 each of these, imperf, mint, folded. Proofs? Essays? Reprints? ----- OPEN
- 197 Mixture of several hundred British colony revenues, heavy in Ceylon and Hong Kong (mostly different) ----- SB 10.00
- 198 Lombardy-Venetia (95 diff.), Croatia (13 diff.), total 108 ---- SB 15.00
- 199 Mix of German and States revs, approx 400 items, much duplication, high catalog ----- SB 15.00
- 200 Mexico, 500 plus diff revs, small starter ----- SB 15.00
- 201 Mexico, 950 diff. excellent starter ----- SB 40.00
- 202 Sweden, Bevillnings Stampel (revenue stamped paper), tops of documents with revenue imprinted designs, 22 diff. ----- SB 10.00
- 203 Calif. documentary, Siskiyou County provisional, handstamped county name and typed value of \$4.40, red cancel, perf 4 sides - OPEN
- 204 Same, printed county name, \$33.00 face, perf. 4 sides, VF ----- OPEN
- 205 Same, printed county name, \$55.00 face, SE right ----- OPEN
- 206 USIR, R278, used, uncut, nice center ----- CV 5.25
- 207 USIR, R281, used, uncut, center to left (perfs touch) ----- CV 4.25
- 208 USIR, R641, used, uncut, center fair, small creases ----- CV 5.50
- 209 USIR, R644, used, uncut, center slightly high, otherwise beauty CV 12.50
- 210 USIR, R680, used, uncut, center slightly high, SE Right, small tear at top ----- CV 17.50
- 211 USIR, R724, used, uncut, SE top & right, center slightly low - CV 10.00
- 212 Same, nice center, creased
- 213 Same, low center, small thin at left.
- 214 Same, nice center, SE at right only, creased.
- 215 USIR, R725, nice center, SE bottom and right, creased ----- CV 8.00
- 216 USIR, R667, 670, 673, 676 and 677; all used, uncut, nice centers CV 4.65
- 217 USIR, R678, used, uncut, nice center ----- CV 6.90
- 218 USIR, R291, used, uncut, perfs touch top, CV 11.00 ----- MB 2.75
- 219 USIR, R291, mint, hinged, center to top, CV 14.00 ----- MB 4.00
- 220 USIR, RG19, used, uncut, perfs touch bottom, SE right, CV 20.00 MB 12.00
- 221 USIR, RG20, used, uncut, nice center, SE right, CV 30.00 --- MB 18.00
- 222 USIR, RG21, used, uncut, fair center, SE top & Right, CV 17.50 MB 11.00
- 223 USIR, RG22, used, uncut, nice center, SE right, rough perfs at top CV 85.00 ----- MB 25.00
- 224 USIR, RG23, used, uncut, center slightly low, SE Top & right, CV 45.00 ----- MB 20.00
- 225 USIR, RE19, mint, NH, center to top, CV 20.00 ----- MB 8.00
- 226 USIR, RE40, mint, no gum, center slightly to left, otherwise VF, CV 12.00 ----- MB 5.50
- 227 USIR, RE44, mint, no gum, nice center, CV 6.50 ----- MB 3.00
- 228 USIR, RE82, used, center slightly left, CV 9.00 ----- MB 3.50

229	USIR, RE159, mint, VF, CV 7.00	MB	2.75
230	USIR, RE160, mint, center slightly low, CV 16.00	MB	5.00
231	USIR, RE180, mint, nice center, CV 35.00	MB	10.00
232	USIR, RE143, used, nice center, CV 13.00	MB	5.00
233	USIR, RE403, mint, nice center, CV 8.00	MB	2.75
234	Puerto Rico, RE2, handstamped Rectified, no CV thus, printed cancel, normal CV 20.00, thin spot	MB	2.00
235	Puerto Rico, RE17, 18, 19, 21, 23, 29; good condition, used	CV	4.70
236	Puerto Rico, RE17, block of 4, used, fair condition	CV	8.00
237	Mix of foreign seals, propaganda labels, registration stickers, etc., 200 plus items, heavy in French propagandas	OPEN	
238	US taxpays, mix of over 120 items, 19th and 20th century, cigarettes, tobaccos, few beers, customs, etc., cond varies from G to poor	OPEN	
239	Mix of over 1000 worldwide revenues, telegraphs, fantasies, etc., condition varied	SB	25.00
240	Worldwide revs, approx. 450 diff. heavy in Europe	SB	15.00
241	Germany, Hesse Stempelmarke, Forbin 1939 catalog value 15.00, set of 47, surcharged mint revs	MB	6.00
242	Switzerland and Cantons, some municipals, small collection of 400-500 diff., good starter	MB	20.00
243	Same, larger collection, 900-1000 diff., fine starter	MB	40.00
244	Victoria, 2 mint Stamp Duty, 7 and 9 £, Forbin #21 and 23, Robson Lowe Postal Fiscal #201 and 203	MB	20.00
245	Argentina, Buenos Aires, Forbin Fiscalia de Rentas #5B, 6B, 7B, 8B, 11B; used, fine condition, CV 650 Fr.	MB	40.00
246	Western Australia, Probate Court revs, set of 29 trial color proofs, 1d to £100, mint and overprinted OBSOLETE	MB	30.00
Note: The following lots, 247 thru 278, are additional offerings of literature.			
247	Scott's Specialized US catalog, first edition, 1923, cover worn, pages somewhat yellow, otherwise VF	MB	5.00
248	Same, edition of 1924, leather simulated covers, VF	MB	2.30
249	Scott abridged list of world postage and rev stamps, coins, paper money, 1911, price list, VF	MB	1.00
250	Scott PS Specialized, 1925, pages only, no cover	OPEN	
251	Scott Catalog of gold and silver coins, 1890 edition, worldwide, covers torn, pages yellow, otherwise VF	MB	2.50
252	Scott's Standard Catalogue, 1924 edition, worldwide, thumb-indexed, contains items since dropped, VG condition	MB	2.00
253	Holmes, BNA catalog, 1939 edition, VF	MB	3.00
254	Oughtred catalog of Canada revs, 1921 edition, VF	MB	1.00
255	Needham Pocket catalog of Canada revs, 1899 edition, covers torn and taped, pages much aged, otherwise OK	MB	1.00
256	Albrecht's pocket catalog of BNA and West Indies postage and revenues, 1895 edition, VF for the age	MB	3.00
257	Gibbons (NY) Checklist of US stamps, 1st edition, 1917	MB	2.00
258	Same, 5th edition	MB	1.00
259	Same, 6th edition	MB	1.00
260	Gibbons (NY) US Postage reference catalog, describes methods of issue from 1874-1900, including arrows, lines, etc.	MB	2.00
261	Same for issues of 1901-1920	MB	2.00
262	Comptoir of Paris, price lists of sets, in French, 1919	OPEN	
263	Catalog of Foreign Copper Coins, NYC, 1908 price list	OPEN	
264	Buying Prices of US Gold, Silver and Copper Coins, 1908	OPEN	
265	Priced catalog of US & Foreign postage & revenues, NYC, 1922	OPEN	
266	Same for US coins and paper money, 1922	OPEN	

Note: Lots 262-266 above are small, pocket size price lists, averaging 10-20 pp.

267	Stamp Collector's Handbook, by Stiles, 1936, pages yellowed; early primer on fundamentals -----	OPEN
268	Same as 267.	
269	Godden's Gazette, 1935 dealer's newsletter, pamphlet style, from London, interesting articles on details -----	OPEN
270	Albamarle Stamp Collector, similar to above, 1922 (Jan.) ----	OPEN
271	Same, Feb. 1922 issue -----	OPEN
272	Larsen's Sidelines, Vol. 1 No. 1, 1955 -----	MB 1.50
273	Vest Pocket Philatelist, 1912 tiny paperback, articles, and some beer listings, covers split -----	OPEN
274	Collector's Club Yearbook, 1925, VF, an early Who's Who --	MB 1.00
275	Klein Auction catalogs of 1941-43, 4 numbers, with realized prices, include revenue lots worldwide (compare bids with ARA sales' MB	3.00
276	Hartley cat of Mexican revs, 1944, plus 1947 supplm., like new MB	7.50
277	Same, 1947 supplement only, like new -----	MB 2.00
278	Scott 1901 auction catalog of US & Foreign postage and revenues, marked with many realized prices, many M&M's, etc. listed MB	1.00
Note: Lot 278 is the end of this offering of literature.		
279	Collection of French colony revenues, approx 300 stamps, many rare, including German Alsace issues -----	MB 50.00
280	Mix of 100 South American revenues -----	SB 2.50
281	Foreign revs., 100 diff., Germany, Canada, Estonia -----	SB 2.50
282	Similar to 281, worldwide -----	SB 2.50
283	Similar to 281, worldwide, heavy in Argentina -----	SB 2.50
284	Seals and poster stamps, 33 diff. -----	SB 1.50
285	US rev mix, 100 diff., state, USIR, distillery warehouse, hunting stamps and locals -----	SB 5.00
286	USIR, R163 battleship, mint block of 30, no gum, small creases SB	1.50
287	Two bank checks, Hagerstown, Md., one with 2 British #160 postage tied, one with Italian rev tied, punch cancel -----	OPEN
288	Seven bank checks, 4 from Paulding Bank, Ohio, and 3 from Hagerstown, Md., 2nd Nat. Bank, all tied with R164 -----	SB 1.00
289	USIR narcotics strips, 4 connected of \$1 green 6-inch, used, small creases; same, darker shade 3 connected, creased; plus 1 each 1c, 2c, and 8c violet 4-inchers and 2 ea 2c violet 2½-inchers, cond. fair OPEN	
290	USIR, battleships, docs and props, 24 items, handstamp canceled SB	1.50
291	USIR, RC21, cut cancel, SE bottom and right -----	MB 2.00
292	Private Dies, Emerson Drug, 3 copies of ¼c; Lanman and Kemp 4 copies of 1½c, 4 copies of ¾c, condition varied -----	SB 1.00
293	USIR, RV42, unused, SE left, scrape at right -----	SB 1.00
294	Mix of NY, Pa. and Mass. stock transfers, 28 items -----	SB 1.00
295	USIR, mix of 27 docs R196//239, 27 items, condition varied --	SB 1.00
296	Four foto cards, 2½x4 inch, 1 with R6 tied, 1 with R11 tied, 2 with R13 tied -----	SB 1.00
297	USIR 1914 props, mint blocks: 4 of ¼c, 6 of ¼c, 4 of ¾c, 4 of ¾c, 4 of 1¼c, and a used block of 4 of the ¾c -----	MB 2.00
298	USIR mix of 27 items: Potato, Private Die, Beverage, Customs, Playing cards, Telegrams, etc., condition varied -----	SB 1.00
299	USIR mix of 22 stock transfers, RD3//196, condition varied --	SB 1.00
300	USIR, R11c, block of 12, pen cancel, with gum -----	OPEN
301	Same, block of 4, slight separation base -----	OPEN
302	USIR, used pairs of R16, 19 and 20c, RR cancel (R20 creased) CV	4.85
303	USIR, used pairs of R47, 48 and 52c RR cancel -----	CV 5.50
304	USIR, used pair of R45a, close at bottom, pen cancel -----	CV 7.00
305	USIR, used pair of R48a, close at right, pen cancel -----	CV 8.00
306	USIR, used pair of R49a, close at top, pen cancel -----	CV 6.00

307	USIR, used pair of R72a, close at top, pen cancel -----	CV 10.00
308	USIR, used pair R3c, used strip of 4, R20c -----	CV 3.00
309	USIR, used blox of 4 of R23c and R27c (23 creased) -----	CV 2.50
310	USIR, used block of 8 of R24c -----	OPEN
311	USIR, used block of 4 of R29c, crease, pen cancel, center left	CV 40.00
312	USIR, used block of 10 of R26c, pale shade, pen cancel -----	OPEN
313	Same, vert strip of 4 -----	OPEN
314	Same, block of 4 -----	CV 3.50
315	Same as 314 -----	
316	Same, block of 6, creases -----	OPEN
317	USIR, used block of 4, R37c, pen cancel -----	CV 3.50
318	USIR, used block of 4, R48c, pen cancel -----	CV 6.00
319	USIR, used horiz. strip of 3, R68c, pen cancel -----	OPEN
320	USIR, used horiz. strip 3, R89c, pen cancel, left stamp has tears --	OPEN
321	Costa Rica, mint set of 1966-67 giscals, 10 values -----	MB 3.50
322	Same as 321 -----	
323	Nicaragua, mint set of 5 plate number singles, 1966 fiscals -	MB 3.50
324	Panama, mint set of 4 pairs, imperf. 1925 Liquor strips ----	MB 3.00
325	Guatemala revenues, 32 diff., most rare -----	MB 14.00
326	USIR, R2c, dk red, perfs touch top, sharp impression, CV \$20	MB 10.00
327	USIR, R50b, SE top nice, SE bottom fine, F-VF, CV 27.50 --	MB 18.00
328	USIR, R100c, short design due to shrinkage, 29½x59½ mm, pen cancel (see Boston Book, Gossip ed. p. 34) center to top, F-VF CV 19.00 -----	MB 11.00
329	USIR, R101c, fine center, pen cancel, dk color, clear impression, faint vert crease, F-VF, CV 18.00 -----	MB 9.00
330	Forbin supplements, prepared in the 1930's thru 1950's, with updated listings for Belgium, Chile, Costa Rica, Danzig, Greece, Luxemburg, Peru, Portugal and Cols., Saar and Spain; 8½x11; 18 total pages, crammed full with listings -----	OPEN
331	Collection of large USIR special tax stamps, 40 diff., 1874 to 1885, with stubs and coupons, usual punch cancels -----	MB 20.00
332	Same, 13 diff., 1878-85, one or more coupons, no stubs, Dealer in Mfg Tobacco, punch cancels -----	SB 5.00
333	Same, 13 diff., 1873-85, one or more coupons, no stubs, Retail Liquor Dealer, punch cancels -----	SB 5.00
334	USIR Beer, 1934, #178, ½ bbl., complete set of 15 diff. position letters, A to O, usual punch cancels, Hubb CV as singles 6.75 ea.	OPEN
335	USIR Beer, 1947, #190, 1 bbl., set of 10 diff position letters, A to J, usual punch cancels, Hubb CV as singles 25.00 each ----	OPEN
336	Same, #191 & 192, 5 & 10 bbl., punch cancels, Hubb CV 35.00 --	OPEN
337	USIR Beer, #194, 100 bbl., block of 4 with small ½-inch punch cancel, creases between stamps, Hubb CV as singles 100.00 -----	OPEN
338	USIR Beer, #195, 500 bbl. normal punch cancel, Hubb CV 30.00	OPEN
339	USIR Distilled Spirits, RX46, \$10,000, ½-inch punch cancel, slightly scuffed margins -----	CV 35.00
340	Calif. trout, mint \$1, 1958 & 59, and \$2 Colorado River 1957 ---	OPEN
341	Ariz. trout, mint \$2 and \$6, 1960 -----	OPEN
342	New Jersey trout, 2 mint sets, 1953 and 54 -----	SB 3.00
343	Same, 3 mint sets, 1955-57 -----	SB 3.00
344	Indiana intangibles, 1950, mint set of 9, 5c to \$10, (\$5 SE), VF	SB 8.00
345	New York proofs, 5 diff., including pair of City-State comb. --	SB 2.50
346	New York proof, imperf, block of 4 of ST120 in black, used by engravers to position overprint. One overprint on rear, Corner block, stained by process. Conversation piece -----	OPEN
347	Ecuador rev proofs, imperf, engraved, 3 diff. -----	SB 1.00

348	Panama rev proofs, imperf, engraved, 4 diff. to 5B -----	SB	2.00
349	USIR Lincoln stamped paper bond, the sensational 1867 error, RR, with RN-P1 and V1 struck in green to obliterate RN-W2 orange	MB	30.00
350	Collection of 134 diff USIR, R288//642, most in good condition (112 items uncut, others various condition) high catalog -----	MB	50.00
351	Collection of USIR, 58 diff. RD71//349, 43 items uncut, others varied condition) -----	MB	10.00
352	\$1,000 debenture bond with R442 and R448 tied -----	SB	1.00
	Note: There are 15 such bonds; bid on any or all, SB 1.00 each		
353	Mix of 25 revs and cinderellas, US and foreign -----	SB	1.50
354	State revs, 22 diff., nice -----	SB	1.50
355	Virginia, 12 Notary stamps -----	SB	1.00
356	Massachusetts, mix of 75 revs, including 2 mint blocks -----	SB	2.00
357	Same, mix of 100 -----	SB	2.00
358	Mix of telegraphs, 36 items, US and foreign, mostly diff. ----	SB	2.50
359	New York Central RR voucher, 1870, with R15c tied, blue double circle cancel -----	MB	2.00
360	Same as 359 -----		
361	Same as 359 -----		
362	Same, 1867, black cancel -----	MB	2.00
363	Same as 362 -----		
364	Same, blue Xmas day 1869 cancel -----	MB	5.00
365	Same, blue double oval cancel 1870 -----	MB	2.00
366	Same, green handstamp cancel -----	MB	2.00
367	Same, with R6c, black oval 1866 handstamp -----	MB	2.00
368	1830 check drawn on the Urbana Banking Co. (Ohio), punched	MB	2.00
369	Same, 1834 -----	MB	2.00
370	North Pacific Transportation Co., personalized check drawn on Bank of Calif at SF, franked with RN-C21, cut, 1877 -----	MB	2.50
371	1865 Draft franked w/strip of 3 of R1b and singles of R5c and R27c, creased -----	MB	5.00
372	Civil War period, 5 docs franked w/ stmps plus 1 20th cent item	MB	1.50
373	1865 Quit-claim deed franked with \$5 Probate Will & \$2 convey	MB	4.00
374	USIR, RE169, \$1000 wine, used, VF, few tiny staple holes C \$80	MB	45.00
375	USIR, RE175, perfin cancel, skillfully repaired, CV 50.00 --	MB	35.00
376	USIR, RS109 Essay, Die proof in blue, Helmbolds on cardboard	MB	15.00
377	USIR, ½ oz. snuff proof on cardboard, 1875 -----	MB	8.00
378	USIR, WV-G2 Sanitary Fair, proof on card -----	MB	10.00
379	USIR, War Savings stamp, WS 6, mint, no gum, SE right, beautifully centered, CV 250.00 -----	MB	115.00
380	Meyer Bros. Drug Co., St. Louis, private proprietary, 1898, issued due to shortage of props, approved by IRS commission, 8 values, ½c to 5c, mint, no gum, imperf -----	MB	10.00
381	USIR, 16 oz. Fermented Fruit Juice, very scarce, VF condition for this item, Springer CV 20.00 -----	MB	17.50
382	US War Dept., plate proofs on India, 8 vals 1c to 30c, CV 13.20	MB	8.00
383	USIR, mint block of 4, RE152, no gum, VF condition, CV 66	MB	30.00
384	USIR, RE181, mint, no gum, VF condition, SE with line at base, no CV in Scott -----	MB	33.00
385	Puerto Rico, complete mint set of Boutwells, RE33//51, VF con- dition, CV 231.25 -----	MB	160.00
386	New Jersey Trout, mint, \$1 values, 1954 to 1959, also \$5 1959	MB	8.00
387	British Columbia, Canada, Centennial 1958 set of 5 Law stamps, mint VF -----	MB	9.00
388	USIR Tobacco strips, sheet of 20, unused, Series 113, 3½ oz., rouletted, unlisted Springer -----	MB	15.00

389	USIR, larger taxpaid, Wholesale Liquor Dealer, 1878, 19 gals., portrait Scott, compl with stub and coupons, punch holes repaired, blue wmkd paper -----	MB	3.00
390	Same, 1878, 10 gals., green silk paper, punch holes repaired, few creases -----	MB	4.00
391	Same, 1878, 49 gals., blue green wmkd paper, punch holes repair	MB	3.50
392	Same, 1878, 59 gals., blue green wmkd paper, punch holes repair	MB	3.50
393	Lot of documents, 2 old checks with RN imprinted stamps and 5 documents with various early revs tied, all 19th century ----	MB	5.00
394	Washington State Apples, \$40.00 face each, one plate # block of 20 and one of 16, total 36 stamps, canceled but with gum -----	OPEN	
395	Peru, Forbin Documents #134, complete mint sheet of 27 (9x3), few gum stains on rear, with margins -----	OPEN	
396	Italy revenues, 83 diff. -----	SB	3.00
397	Great Britain revenues, 163 diff. -----	SB	6.00
398	Same, Marine policy, 22 diff. on piece -----	SB	2.00
399	Red China revenues, 1948-52, 42 diff. -----	SB	4.00
400	Nationalist and Red China revs., 71 diff. -----	SB	6.50
401	Peru Documentary revenues, 59 diff. -----	SB	2.50
402	India, 17 diff. telegraph halves -----	SB	1.00
403	France, 40 diff. revs. -----	SB	1.50
404	Same, 1914 Valeurs Etrangers, 30, 45, 55 cts., 1 and 2 Fr., mint, unpriced by Kremer 'Scarce except 1Fr' -----	OPEN	
405	Same as 404		
406	Philippines, Provisional rev., 4c green postal Scott #384, hand-stamped "Victory Act 1189", VF mint -----	OPEN	
407	Same as 406, except SE top.		
408	Canada, Excise, Sissons R251, 8 VF copies, CV 8.00 -----	MB	1.60
409	Same, R252, 10 F-VF copies, CV 10.00 -----	MB	2.00
410	Same, R253, 30 F-VF copies, CV 45.00 -----	MB	7.00
411	Same, Saskatchewan Law, Sissons R42, VF -----	CV	2.00
412	Same as 411.		
413	Same, 10 F-VF copies, CV 20.00 -----	MB	3.50
414	Caanda, mix of 450 cheap revs. -----	MB	3.00
415	Same, mix of 850 revs., Sissons CV 111.15 -----	MB	7.50
416	USIR, R152c, rouletted, fine -----	CV	2.50
417	USIR, 1919 Board of Trade Grain cards, with Future Delivery revs tied, 11 diff cards, CV of stamps -----	CV	6.00
418	State revs, 65 diff, Hubb CV 8.87 plus 9 unlisted -----	SB	5.00
419	Mix of 88 state revenues -----	SB	3.00
420	Indiana Intangibles, 14 diff. -----	CV	4.25
421	US and foreign charity seals, labels, etc., 115 diff. -----	OPEN	
422	10 diff. Advertising and charity labels, old and scarce -----	OPEN	
423	Cinderella mix of seals, labels, etc., over 1000, about 100 diff. --	OPEN	
424	Xmas seals, 1918 and 1921, both SE -----	CV	3.75
425	Foreign revs., mix of 1000 plus, good variety, most defective AS IS	OPEN	
426	40 Bank drafts, stock certs, etc., with battleships, mostly alike --	OPEN	
427	Foreign commercial bills, torn ends, revs tied, 35 diff. -----	OPEN	
428	Switzerland, full sheets of Forbin Vaud Canton Droits Reels, 50 per sheet, w/ margins, #37, 80c grn, & #50, 30fr yellow mint VF	OPEN	
429	Group of 100 revs, R5//677, RE99//190, RD4//316, RC1//33, also NY State, Porto Rico & Play'g cards, cond. varied	SB	3.00
430	Group of 5 old letters with US revs tied, plus 2 checks, same, and 2 RN type checks -----	SB	3.00
431	Canada, 15 assorted long tobacco strips, mostly mint, plus one 10 lb Cavendish rev, mint, plus assorted small revs (not counted)	SB	12.00

432 The Mess, consisting of the following: Small potato tax exempt 50 lbs, 1935, mint block of 12, some SE; 1 oz small Tobacco taxpaid, series 104, strip of 8; 2 large special tax stamps, coupons & stubs, punch cancel; Mint block of 19 of RB65; mint block of 29 of RB32, plus a few other odds and ends not counted ----- SB the Mess 4.00

Note: The following lots, 433 thru 532 are the USIR large size special tax paid stamps of the 1870's and 1880's and are in fine clean condition. (See Scoville's previous article). They are cancelled with punch cancels, which is the only way they can come in fine clean condition. They are all hand engraved from steel plates and contain much scrollwork.

433	Retail Liquor Dealer, \$25, 1873, white (first year of issue) --	MB	1.50
434	Same, lot of 3, \$25, 1874-5-6, White, green, pink -----	MB	3.00
435	Same, lot of 3, \$25, 1877-8-9, Lemon, purple, choc. -----	MB	3.00
436	Same, lot of 3, \$25, 1880-1-2, Orange, Ivory, Yellow -----	MB	3.00
437	Same lot of 3, \$25, 1883-4-5, Grey green, Cream, Grey -----	MB	3.00
438	Dealer in Mfd Tobacco, \$5, 1873, white (first year of issue) --	MB	1.25
439	Same, lot of 3, \$5, 1874-5-6, white, green, pink -----	MB	2.50
440	Same, lot of 3, \$5, 1877-8-9, lemon, purple, choc. -----	MB	2.50
441	Same lot of 3, \$5, 1880-1-2, orange, ivory, grey green -----	MB	2.50
442	Provisional, Dealer in Mfd Tobacco, \$2.40 purple surcharge over \$5, 1883, grey green -----	MB	1.75
443	Same with \$2.40 surcharge in carmine -----	MB	2.75
444	Mfgr of Tobacco, Female with barrel of leaf, \$10, 1873, white	MB	2.50
445	Same, white, 1874 --	MB	2.25
446	Same, green, 1875 --	MB	2.25
447	Same, yellow, 1882 --	MB	2.25
448	Same, \$6, cream, 1884	MB	2.25
449	Same, \$6, grey, 1885	MB	2.25
450	Mfgr of Cigars, \$10, Female with barrel, 1873 wh.	MB	2.50
451	Same, pink, 1876 --	MB	2.25
452	Same, lemon, 1877 --	MB	2.25
453	Same, orange, 1880 --	MB	2.25
454	Same, ivory, 1881 --	MB	2.25
455	Same, yellow, 1882 --	MB	2.25
456	Peddler 2nd Class, Seated female, \$25, 1879, choc.	MB	2.50
457	Same, ivory, 1881 --	MB	2.50
458	Provisional, Peddler 2nd class, 15 surcharged in purple on \$25, 1883, grey green	MB	3.00
459	Peddler 2nd Class, 15, cream, 1884 -----	MB	2.50
460	Peddler 4th Class, \$10, 1873, white -----	MB	2.50
461	Same, white, 1874 --	MB	2.00
462	Same, green, 1875 --	MB	2.00
463	Same, pink, 1876 --	MB	2.00
464	Same, lemon, 1877 --	MB	2.00
465	Same, orange, 1880 --	MB	2.00
466	Same, ivory, 1881 --	MB	2.00
467	Same, yellow, 1882 --	MB	2.00
468	Rectifier of Distilled Spirits, \$200, Winged Mercury and old still, white, 1873, first year of issue -----	MB	3.75
469	Same, white, 1874 --	MB	3.25
470	Same, green, 1875 --	MB	3.25
471	Same, pink, 1876 --	MB	3.25
472	Same, lemon, 1877 --	MB	3.25
473	Same, purple, 1878 --	MB	3.25
474	Same, choc. 1879 --	MB	3.25
475	Same, orange, 1880 --	MB	3.25
476	Same, ivory, 1881 --	MB	3.25
477	Rectifier of Les Than 500 Bbls, Mercury and old still, \$100, 1879, choc. -----	MB	2.75
478	Same, orange, 1880 --	MB	2.75
479	Same, ivory, 1881 --	MB	2.75
480	Same, yellow, 1882 --	MB	2.75
481	Same, grey green, 1883	MB	2.75
482	Same, cream, 1884 --	MB	2.75
483	Same, grey, 1885 --	MB	2.75
484	Brewer of Less Than 500 Bbls per year, Old Capitol Bldg., \$50, 1873, white (1st year)	MB	2.25
485	Same, white, 1874 --	MB	2.25
486	Same, green, 1875 --	MB	2.25
487	Same, pink, 1876 --	MB	2.25
488	Same, lemon, 1877 --	MB	2.25
489	Same, purple, 1878 --	MB	2.25
490	Same, choc., 1879 --	MB	2.25
491	Same, orange, 1880 --	MB	2.25
492	Same, ivory, 1881 --	MB	2.25
493	Same, yellow, 1882 --	MB	2.25
494	Same, grey green. 1883	MB	2.25
495	Mfgr of Stills, Mercury & old worm still, \$50, wh, 1874	MB	4.50
496	Same, green, 1875 --	MB	4.50
497	Same, pink, 1876 --	MB	4.50
498	Same, lemon, 1877 --	MB	4.50

499	Same, purple, 1878 -- MB	4.50	517	Tax on One Worm, \$20, RR, green, old silk pap 1875 MB	11.50
500	Same, choc., 1879 -- MB	4.50	518	Same, lemon, old silk paper 1877 ----- MB	11.50
501	Same, orange, 1880 -- MB	4.50	519	Same, purp, wmk, 1878 MB	11.50
502	Same, ivory, 1881 -- MB	4.50	520	Same, choc., wmk 1879 MB	11.50
503	Same, grey green, 1883 MB	4.50	521	Same, orange, wmk '80 MB	11.50
504	Same, cream, 1884 -- MB	4.50	522	Same, yellow, wmk '82 MB	11.50
505	Wholesale Liquor Dealer, \$100, Mercury and old worm still, white, 1873 (1st year) MB	2.50	523	Same, grey green, wmkd 1883 ----- MB	11.50
506	Same, white, 1874 -- MB	2.00	524	Tax on One Still, \$20, green, 1875 ----- MB	6.25
507	Same, green, 1875 -- MB	2.00	525	Same, pink, 1876 -- MB	6.25
508	Same, pink, 1876 -- MB	2.00	526	Same, lemon, 1877 -- MB	6.25
509	Same, purple, 1878 -- MB	2.00	527	Same, purple, 1878 -- MB	6.25
510	Same, choc., 1879 -- MB	2.00	528	Same, choc., 1879 -- MB	6.25
511	Same, orange, 1880 -- MB	2.00	529	Same, orange, 1880 -- MB	6.25
512	Same, ivory, 1881 -- MB	2.00	530	Same, ivory, 1881 -- MB	6.25
513	Same, yellow, 1882 -- MB	2.00	531	Same, yellow, 1882 -- MB	6.25
514	Same, grey green, 1883 MB	2.00	532	Same, grey green, 1883 MB	6.25
515	Same, cream, 1884 -- MB	2.00	Note: End of Special large size taxpays. The following lots are miscellaneous U. S. Revenues, 553 through 561, same condition as previous group.		
516	Same, grey, 1885 -- MB	2.00	533	Series 1875, Brewer's permit, Longshoreman & harb., silk paper MB	4.25
534	1st Series of 1872, Pair of Brewer's permit, Plate #1, Black on pink silk paper, barkeep vignette ----- MB	11.25	535	Series of 1878, Wholesale Liquor Dealer's stamp, Gen'l Winfield Scott, Wmkd large USIR, 10 Gal. denom. ----- MB	7.50
536	1st Series 18'2, Rectified Spirits, silk paper, seated female, ship MB	3.75	537	Series of 1875, Wholesale Liquor Dealer, Silk paper, green and black, eagle rampant on shield ----- MB	4.75
538	1st Series of 1872, Distillery Whse stamp, orange and black on grey silk paper, old Treasury bldg. ----- MB	4.75	539	Series 1878, Distilled Spirits, Dan Webster, Wmkr USIR, 20 gal MB	8.75
540	Imported Cigars, Essay, Brown, large harbor scene, etc. ---- MB	7.50	541	Series of 1878, 2 complete sheets of 4 each Distillery whse, 1 of small Zachary Taylor, 1878 wmkd, 1 of large Taylor, same -- MB	8.75
542	Complete sheet of 4 Distilled Spirits for Export, Wmkd USIR, Columbia with diadem of stars, Series of 1878 ----- MB	12.50	543	1878, mint copy, full mint wrapper, 4 oz. mfgd tobacco, red and black on yellow, Prince Albert ----- MB	9.25
544	Series of 1875, Distillery Whse stamp, black and green on old silk paper ----- MB	2.25	545	1st Issue, whse Liquor Dealer, black on white, unwmkd, seated Mercury and still ----- MB	6.25
546	Series of 1877, Special Bonded Re-warehousing stamp for Grape Brandy, silk paper ----- MB	13.25	547	Circa 1920, 3 diff. stock certificates with state and US revs tied MB	3.00
548	Same as 547.		549	1st Series of 1872, Mfd Tobacco for Export, complete sheet of 4, black on grey silk, Columbia with veil ----- MB	19.25
550	Check with ABNC engraving of Denver, 1866, 5c Certificate R24 tied with blue cancel ----- MB	4.25	551	Hawaiian rev., \$5, block of 4, verm and blue, mint OG ----- MB	15.00
552	Same, \$10 block of 4, black brown & green (oxidized), mint OG MB	30.00	553	Two Hawaiian Islands Railroad stamps, unused, 6c and 18c -- MB	7.50
554	Beer stamp essay, Denom 16 3/4c, green thin paper, perfin, RR MB	9.25	555	Same, denom 50c, brown, 1/2 bbl, thin paper, perfin, RR ----- MB	9.25

556	1878, large diamond shaped tobacco stamp, Raleigh, Richmond, Va. with pink 2 oz., wmkd USIR -----	MB	3.50
557	Series of 1878, Pair of Distilled Spirits stamps, Webster, black and green, 40 gals., with engravers initials -----	MB	30.00
558	Series of 1875, complete sheet of 4, Rectified Spirits, Alexander Hamilton, black and green, 30 gals. -----	MB	19.25
559	1869, Full sheet of 3, Distilled Spirits, black on white wove, Farm scene, RRR -----	MB	67.50
560	Large taxpaid, \$500, Retail Dealer in Leaf Tobacco, white, 1874, highest denom of series, RRR -----	MB	45.00
561	Same, \$500, wmkd, purple, 1878, RRR -----	MB	45.00
Note: End of miscellaneous USIR and taxpays.			
562	USIR, green strip stamps, unused, for bottled-in-bond liquor, 4 varieties—½ pint pair, 1 pint (2 vars), 1 quart -----	SB	2.00
563	Argentina, 1916 Buenos Aires municipal revs., 41 varieties, 5c to \$5000 w/o control numbers, unused, superb -----	SB	20.00
564	Austria-Hungary, Feldpost, postage, 1915, imperf proofs in diff colors than issued, 1h to 10K, VF 21 varieties -----	SB	10.00
565	Brazil, strip revs for excise tax, 15 diff blocks of 4 -----	SB	7.50
566	Canada rev., 1868, 3rd issue Bill stamp, \$1 blue and black superb unused blk 4, no g, impf, w/ bottom sheet margin, imprint 1 line	SB	100.00
567	Canada, Upper Canada Law stamp (Ontario), 1864, 70c green, FF overprint, no cancel, no gum, VF -----	SB	25.00
568	Cuba (Spanish), 1889, Sello, #51, Surcharge on postage, Forbin's highest priced Cuban rev. (50 fr). -----	SB	10.00
569	French Congo, postage proofs, 1900-04, 20c to 75c, 6 proofs in horiz pairs, top sheet margin with register marking, unwmkd, impression of main plate only, no denom. -----	SB	9.00
570	Same, 6 proofs in horiz pairs, but bicolor, no denom -----	SB	9.00
571	German locals of the 1870's and 80's, 162 stamps, mostly all diff., mostly unused, mostly superb -----	SB	40.00
572	Guatemala, documentary, 1881-82, 1c, \$5, \$10, 3 denoms in horiz. blox of 10 across sheet, Forbin #8, 13, 14 (30 stamps), CV 120 fr, unused, no gum, otherwise VF -----	SB	10.00
573	Same, but strips of 5, CV 60 fr -----	SB	5.00
574	Guatemala, docs, 1889-90, 5 values (1c, 5c, 10c, \$5, \$10), in superb unused blox of 4, the 5c with top margin inscription -----	SB	16.50
575	Haiti, communal market fee, Typeset, 5c gourde, black, 40x42 mm imperf, entire vertical strip 4 as issued, all diff typesettings	SB	4.00
576	Mexico rev., Jojutla, State of Morelos, \$0 75 cs, Hartley Cat #SM354, CV \$9, unused, VF -----	SB	4.00
577	Newfoundland revs., Geo. V, 1910, 6 vars., 5c-\$5, perf 12, used superb -----	SB	3.50
578	Panama, imperf oblong rev proofs, 7 diff blox of 4 -----	SB	8.00
579	Philippines revs, Sellos, 1898 (last Spanish issue, Forbin p. 351), 10 diff (except 3 Pesos) in superb unused NH, OG super margin blox of 4, Forbin CV 252.40 fr.) -----	SB	12.00
580	Russia, Friedrichstadt (Kurland Govt.), Justice of the Peace rev., 20K blk on red typeset, fancy blk 3, Vanderhoof est CV 10fr ea.	SB	10.00
581	Russia, Saratoff District, Justice of the Peace, 45x40mm, unused, typeset, fee stamp, black on white, dated 187-- (filled in by hand), unlisted variety similar to Forbin 200 fr Yaroslav (page 681)	SB	10.00
582	Russia, Simbirsk district, 5th ward, JP typeset fee stamps blk on wh., 2 vars canc 1888, unlist Forbin but sim Chwalynski il (p 683)	SB	10.00
583	Russia, Soviet, 1924-43, control fee stamps for philatelic imports-exports, surcharged on postage and other revs., 17 diff. (42 stamps—		

	8 singles, 1 pair, 8 blocks' mostly superb, unused -----	SB	4.00
584	Salvador, 1892 postage commems, landing of Columbus, 12 diff imperf proofs in blox of 4, diff colors than issued, VF-superb	SB	12.00
585	Salvador municipal revs., 1897, 50 Pesos, Forbin #13, 3 entire sheets of 10 stamps each in orange, pale orange, pale mauve, showing variants in the typesetting and FESOS for PESOS -----	SB	30.00
586	Salvador, 1916 municipal revs., perf., 4 diff. in unused blox of 9 with middle stamp showing error 1915, VF -----	SB	5.00
587	Salvador, 1916 municipal revs., 5, 10, 25 Pesos, 3 vars imperf. unused, superb. The 10P shows error \$1 for 10 -----	SB	5.00
588	Salvador, 1918 municipal revs., 6 diff values in imperf horiz pairs, unused, superb -----	SB	1.00
589	Spain, 1905 Madrid municipal, Depositos, 5000 Pesetas, rose, unused, NH, OG, superb (Forbin says only 10 issued) -----	SB	10.00
590	Spain, Madrid municipals, Matriz-Cedula, 1906, Forbin p 311, #91, 97, 101, 105 perf singles, 98a, 99a imperf pairs, unused, NH OG sup	SB	5.00
591	Spanish West Africa, 1911 revs., 12 vars., unused, VF, listed Forbin page 328 incorrectly -----	SB	40.00
592	Spain, rare fee stamps of notary and lawyer corporate bodies, 8 diff including 2 not in Fulcher catalog -----	SB	25.00
593	Spain, 1889, 30c Maria Cristina, postage essays in 11 diff colors in blox of 4; frame same as boy king issue -----	SB	10.00
594	Tati concessions, South Africa locals, 6 vars, complete, unused, NH, OG, mostly superb, Hurt-Williams CV 18.00 -----	SB	10.00
595	Utah, hunting and fishing licenses, 5 entire stapled booklets, 95 stamps, select centering, 1951 resident fishing stamps: 25 \$1, 10 \$3, 25 \$3; 1951 resident game bird stamps: 25 \$3; 1952 resident fishing licenses: 10 \$3 stamps -----	SB	10.00
596	Salvador, Municipal revs., Forbin #27, 28, 29; 3 strips of 6; 25, 50, & 100 Pesos; 100P strip contains all 5 types of rosettes at base	SB	20.00
597	Germany, Lubbenau locals, Michel 1-8A, perf. mint -----	CV	1.50
598	Same as 597.		
599	Same as 597.		
600	Collection of Italian municipal revenues, approx 2200, many earlies, much duplicatn, mint and used, sorted by alphabet, great starter	OPEN	
601	Portugal, Maca, 40 items, condition varied -----	SB	1.00
602	Canada, 21 diff. small types excise, war, mint, used -----	SB	2.00
603	Japan, 50-plus revenues, labels, seals, etc. -----	SB	1.00
604	About 90 foreign revs, many countries, some rare, few blks, prs	MB	3.00
605	Great Britain, 12 Medicine tax stamps, each with advert. of diff firm, GB18 (3-½p) as listed in Griffenhagen; 1823-78; Mostly fine, some cut slightly into design. Excellent starter -----	MB	15.00
606	Same, full sheet (two halves) of Griff's GB21, (3p) with advert. for Thomas Kelly, circa 1850; edges ragged but none cut design	MB	10.00
607	Russia, 100 diff revs., Czarist and Soviet, mint and used ----	MB	8.50
608	Same as 607.		
609	Russia, 6 mint Consul fees, 1913-6, 1K to 3R (1&2K scarce mint)	MB	18.00
610	Same, 6 used, 10K to 10R (5&10R on piece) -----	MB	10.00
611	Italian municipals, 133 diff, mostly A & B towns -----	MB	6.00
612	USIR, R71c, freak perfs, one horiz across stp, other diag ULtoLR	OPEN	
613	Cover with US postage tied; on rear: envelop covered with adv text for Merchant's Gargling Oil Liniment, a cure-all elixir, Postmarked 1889. Conversation piece -----	MB	10.00
	(Note: Owner tosses in unused check with RN-G1, creased, with lot 613)		
614	India, 166 dif. revs., earlies punched -----	SB	4.00
615	USIR, mix of telegraphs, playing cards, potatoes, autos, etc.,		

	condition varied (CV 25.20) -----	MB 7.50
616	Sanitary Fair, Scott WV-G3, nice condition, no gum -----	CV 5.90
617	USIR, group of M&M's, etc., RO17d//180a, RS46d//241d, RU5, 13 items, some tears -----	CV 11.95
618	US telegraphs, 15 items, 1T6 (2); 3T11, 13; 11T1-4; 15T3; 16T79, 80; 16T88, 109, 111, 113 -----	CV 1.76
619	USIR, docs R512//533, all punch cancel, 10 items -----	CV 6.34
620	USIR, RB11, 12, 13, 14b, all used, condition fair -----	CV 1.85
621	USIR wines, RE60//199, all used, most good condition, 9 items -----	CV 1.90
622	Same, RE35, 40, perfin cancel -----	CV 12.50
623	Puerto Rico wines, RE17 used, RE31 perfin and creased ----	CV 5.00
624	US PO Seal, OX1, unused, but thins, creases -----	CV 6.50
625	USIR, 1st issue, group includes R7a, 1b, 5b, 36b, 1c, 3c, 4c, 5c, 6c, 10c, 11c, 13c, 15c, all used, condition mostly good -----	CV 8.90
626	Same, continued, R16, 22 thru 28, 30, 32 thru 34, 36c -----	CV 4.25
627	Same continued, R40, 42 thru 49c -----	CV 4.31
628	Same, continued, R53-55, 57, 58, 60, 61, 63-65c -----	CV 5.23
629	Same, continued, R67-70, 78, 82, 84, 86, 91c -----	CV 6.75
630	USIR, 2nd and 3rd issue, R107, 109, 111, 112, 115, 135, 144 Good	CV 2.15
631	USIR, R173 thru 177, 181, 190-192, mostly cut cancel -----	CV 16.71
632	Same, R173-176 uncut -----	CV 2.01
633	Same, R176 and 182, strips of 3, cut cancels -----	CV 1.80
634	USIR, RB2, 2a used and RB20 thru 31 unused -----	CV 5.66
Note: The following lots, 635 thru 654, are revenues of India in bulk, ideal for the specialist collector of shades and varieties, and for dealers' stocks. Rar- ities are included, as well as many shades, etc.; SB or MB as noted.		
635	India, Share Transfer, QV, 4 annas, 600 copies -----	MB 18.00
636	Same, 8 annas, 700 copies -----	MB 24.00
637	Same, 12 annas, 75 copies -----	MB 5.00
638	Same, 1 Rupee, 135 copies -----	MB 10.90
639	India, QV Special adhesives, strip type, 100 Rupee value, RRR, 10 copies, est. value \$200 -----	OPEN
640	Same, group with 28 ea 2a, 65 ea 4a, 65 ea 8a, 17 ea 12a, 40 ea 1R, 33 ea 2R, and 25 ea 3R; total 283 stamps -----	MB 45.90
641	India, QV Court fees, some punched, to wit: 10 ea Foreign Bill 2a o/p; 35 ea 2a High Court o/p; 21 ea 2a on 18R o/p; 5 ea 3a o/p; 35 ea 4a High Court o/p; 5 ea 1R High Court o/p; same, 12 ea 2R and 30 ea 5R; total 132 stamps -----	SB 25.00
642	India, group of Foreign Bills, QV, to wit: 61 ea 2a, 34 ea 3a, 33 ea 4a, 9 ea 6a on 6R, 61 ea 8a, 20 ea 12a, 10 ea 1R, and 17 ea 3R; total 245 stamps -----	SB 32.00
643	India, QV Foreign Bills ovptd for Hyderabad, to wit: 100 ea 2a, 28 ea 4a, 22 ea 6a, 40 ea 8a, and 51 ea 6R, total 241 stamps -----	SB 30.00
644	India, QV Court Fee, 1000 Rupee denom., RRR, punched, 3 cop. MB	190.00
645	Nabha State Court Fee, 54 stamps (3 ea 2a, 1 ea 1R, bal. 8a) MB	4.00
646	India Court Fee, 104 current issue, 7 ea 2a, bal. 4a, ovptd DELHI	MB 2.00
647	Kerala Court Fee, 48 stamps, half 2 np, half 3 np -----	MB 1.00
648	Baroda State, 100 ea 1a green Court Fee -----	MB 5.00
649	Bahawpur State, group Court Fees, some punched, to wit: 70 ea 1a, 100 ea 8a, and 260 ea 1R; total 430 stamps -----	SB 17.00
650	India, QV Court Fee ovptd green PETITION, RR, 78 copies, 8a	SB 32.00
651	India, early embossed 1R ovptd for Foreign Bill, to wit: 6 ea 4a and 15 ea 8a; total 21 stamps, RR -----	SB 10.00
652	India, Ed. VII, Foreign Bills, many shades, to wit: 300 ea 2a, 100ea 4a, 600 ea 8a, and 400 ea 6a; total 1400 -----	SB 7.00
653	India, Geo. V, Share Transfers, many shades, to wit: 100 ea 4a,	

- 300 ea 8a, 300 ea 1R, and 500 ea 10R; total 1200 stamps ---- SB 10.00
- 654 India, mix of types, to wit: 100 Geo V & VI Insurance, various anna
vals; 104 Geo VI 3R Foreign Bill; 32 various Geo. VI and Lion 1R
vals (Insurance, Share Transfer, Spec. Adhesive, etc.); total 236 SB 2.00
- Note: End of India revenues.
- 655 Two insurance policies, blue, mailed in jackets, one with postage
US252 and pair R166, 1899, other with postage 207, 1883 -- MB 2.50
- 656 Complete booklet containing 192 mint 50c potato tax exempt, '35 MB 4.00
- 657 Collection of 55 diff. turn of the century trade cards, VF condition;
soaps, furniture, clothing, organs, etc., colorful ----- MB 5.00
- 658 Collection of 38 post cards including Easter and Xmas, postage
stamps tied, all between 1905-1910, also colorful ----- MB 2.50
- 659 Marriage Certificate, 1866, with R24 tied, Indiana ----- MB 1.50
- 660 Check, Chicago & Michigan Lakeshore RR Co., purple on white,
with vignette of lady at left and RND1, 1873; pretty ----- MB 2.00
- 661 Check, Allegheny Valley RR Co., 1900, with RNX7 ----- MB 1.25
- 662 Check, Pittsburgh, Ft Wayne & Chicago RR Co., 1869, with RNB1 MB 2.00
- 663 Check, Atlanta & West Point RR Co., 1900, with RNX7 ---- MB 1.25
- 664 Group of 10 diff checks, with RN's, from 1870's on ----- MB 1.50
- 665 Same as 664
- 666 Check, Aull Savings Bank, Lexington, Mo. 1874, vignette of lady at
right, Mo. seal at left, with RND1, cut cancel ----- MB 2.00
- 667 Same, 1873
- 668 Same as 667
- 669 Check, Bank of Cal, 1870, Sailing vessel at left, with RNB6 cut MB 1.50
- 670 Same, 1871
- 671 Same, 1872, with RN7 ----- MB 1.50
- 672 Collection of 40 diff battleships, printed cancels, nice ----- MB 15.00
- 673 Group of 3 diff snuff Taxpays, 1875, 2 lbs., edge thin, 3 lbs.,
and 5 lbs., green silk paper, all used, not punched ----- MB 10.00
- 674 Group of 3, 2 snuff 1875, 1 lb & 3 lbs, green silk paper, not punched,
and Lincoln tobacco of 1879. 10 lbs., punch cancel, green paper MB 10.00
- 675 Same, 3 snuff, 1879, ½ lb, 2 lbs and 5 lbs., Bainbridge, repaired
minor faults, not punched ----- MB 10.00
- 676 Same, 3 snuffs, 1883, green paper, Bainbridge, minor faults, not
punched, 1 lb, 2 lbs, and 5 lbs. ----- MB 10.00
- 677 Group of 12 diff beers, #23B, 31, 32, 39B, 40D, 45E, 62, 63, 52,
55B, 132C and 138C better than average some fine ----- MB 12.00
- Note: The following lots, 678 thru 691, are additional offerings of the large
size special tax stamps, with the usual punch cancels.
- 678 Collection of 45 diff. tax stamps, complete with tabs & coupons MB 28.00
- 679 Same, collection of 51 diff. ----- MB 35.00
- 680 Same, full book of 10 stamps, Wholesale Dealer in Malt Liquor,
1883, scarce thus ----- MB 8.00
- 681 Same, full book of 10, Dealer in Leaf Tobacco, 1879 ----- MB 8.00
- 682 Group of 3, Brewer 1879, Brewer less than 500 Bbbs. 1875, and
Rectifier of Distilled Spirits, 1879 ----- MB 5.00
- 683 Same as 682.
- 684 Group of 5, Provisional Dealer in Mfgd Tobacco 1883, Brewer of less
than 500 Bbbs. 1882 and 1884, Peddler 2nd class 1877 and 1882 MB 8.00
- 685 Same as 684.
- 686 Group of 5, Brewer less than 500 Bbbs. 1883, Provisional Peddler 2nd
class 1883, Brewer more than 500 Bbbs 1883, Peddler 2nd class 1884,
and Peddler 3rd class 1876 ----- MB 9.00
- 687 Same as 686.
- 688 Group of 5, Peddler 3rd class 1877, 4th class 1877 & 1879, Brewer

	of more than 500 Bbls 1883, and Provisional Mfgr Tobacco 1883 MB	8.00
689	Same as 688.	
690	Group of 5, Brewer more than 500 Bbls 1876, 1877, 1879, 1882 MB	9.00
691	Same as 690	
692	Hawaiian revenue, \$1 blue, mint -----	MB 3.00
693	Canada revs, group containing wts & meas., gas, etc., including high values, CV 25.00 -----	MB 10.90
694	Canada, 125 diff revs, commons and scarce -----	MB 15.00
695	Canada excise revs, small size, 5 diff \$ values, VG -----	MB 6.00
696	Salvador, Forbin #145 alcohol, mint block of 6 -----	MB 2.00
697	Argentine, Buenos Aires, 1916 Intendencia Municipal, full sheet of 20, mint, 15.30 face each stamp -----	MB 5.00
698	Same, sheet of 20, mint, 18.70 face each stamp -----	MB 5.00
699	Same, sheet of 20, mint, 27.20 face each stamp -----	MB 5.00
700	Same, partial sheet of 16 mint, 27.20 face each stamp -----	MB 3.00
701	Same, partial sheet of 16 mint, 42.50 face each stamp -----	MB 3.00
Note: The following lots are Argentine, Santa Fe Fomento sheets of 50 w/ talon, as described, all mint, and each lot, 702 thru 726, is MB 1.50 (each)		
702	Sheet of 1910, 10c light orange (right edge folded)	
703	Sheet of 1915, 5c blue 716 " " 1P violet	
704	" " 10c violet 717 " " 10P olive	
705	" " 20c green 718 Sheet of 1921, 5c violet	
706	" " 50c carmine 719 " " 10c green	
707	" " 1P orange 720 " " 10c green	
708	" " 2P blue green 721 " " 20c dk blue	
709	" " 5P brown (2 half sheets)	
710	" " 50P olive 722 " " 50c olive	
711	Sheet of 1916, 5c orange 723 " " 1P blue	
712	" " 10c brown 724 " " 2P orange	
713	" " 10c brown 725 " " 5P turquoise	
714	" " 20c grey 726 " " 10P red	
715	" " 50c turquoise Note: End of Santa Fe lots.	
727	USIR, revenue stamped paper, a \$1,000 bond of the Dubuque & Sioux City Railroad, with 55c surcharged in green on \$1 orange RNW2; beautiful picture of Railroad; VF, and seldom seen; est. less than 13 exist; RRR -----	MB 125.00
728	USIR, 30 gal. Distilled Spirits, 1875, Lincoln in black on green silk paper, punch cancels neatly filled in with matching paper; with 9 gal coupons on stub; strip of 3, VF, RRR -----	MB 200.00
(Note: Will cut to singles for 3 MB's of \$70 each)		
729	Same, 60 gal value, strip of 3 -----	MB 200.00
(Note: Will also cut to singles, see note above)		
730	USIR beer stamp, Series 1878, 1/3 Bbl., 42E (Vanderhoof), VF, mint, no gum, ample margins all around, rare thus -----	MB 35.00
731	Check, Gould & Curry Silver Mining Co., 1869, with RNB18, picture of Nevada 2c State rev at left, in grn, punch canc neatly repair	MB 12.00
732	Check, same Co., with RNC24, 1872, with same Nevada stamp ovpt in brown on the original stamp; same neat repair -----	MB 7.50
733	USIR, Wine RE169, \$1000 denom., 4 small pinholes, otherwise, VF; CV 80.00 -----	MB 47.50
734	USIR, Distilled Spirits, RX28-43 and 46, square small punch cancels upper right, VF, CV 81.80 -----	MB 35.00
735	Puerto Rico, Battleship excise revs., R1-4, minor thin on R1, otherwise VF mint, CV 24.00 -----	MB 16.00
736	Puerto Rico, Excise R8, used, light cancel, nice cent, VF CV \$35	MB 24.00
737	Same, R5, smooth cut-in, neatly repaired and a small piece added,	

still beautiful, CV 30.00 ----- MB 7.00
 738 USIR, 1870 4 oz. Tobacco strip, Lincoln, on mottled paper,
 Springfield #16A, on card, nice margins ----- MB 14.00
 739 New Zealand, 22 revs, beer, law courts, newspaper, social sec. etc SB 5.00

WE GET LETTERS . . .

(This column is open to all who wish to sound off on any matter relating to fiscals or the A.R.A. Let's hear from you.)

Philatelic Knowledge Solves Collector-Dealer Squabble

A dual responsibility exists between dealer and collector, as many misrepresentations by the dealers (particularly inexperienced dealers) come to the surface when advertising U. S. revenues. Also, many inexperienced collectors fail to stipulate exactly the stamp and/or type of cancellation required.

An example of this recently came to light here in Seattle when a new philatelic friend of mine ordered some used documentary stamps, not knowing the differences among uncut, cut, perforated and herringbone cancels. Of course, he was trying to save money, and he received quotes from a dealer who was ignorant of the differences (or at least he stated he was). At any cost, the matter was finally resolved for all parties concerned when I refereed the differences.

My new-found friend is now wiser and certainly a great deal happier, as he had been paying premium prices for perfined merchandise, when he should have had at least pen cancelled items.

I also introduced the collector to the A.R.A., and with a little more persuasion he will join. It is hoped the dealer will join as well.

Robert E. Ames
(ARA 1000)

Help Sought in Setting Up Collection For Exhibition

I have collected stamps off and on for several years now, but have never written them up or mounted them for display. Don't even know how to begin.

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I have only been to one stamp show, and so have not had the opportunity to see how other collections are displayed.

There must be a good many collectors like me who don't exhibit because they don't know how. I would be especially interested in the following information:

1. Should you show mint and used stamps in the same exhibit? On the same page?

2. If mint stamps are put in mounts should the used ones also be put up this way or is it o.k. to use hinges on these?

3. If you wish to show stamps on a document, can you use oversize pages?

4. You can't show both sides of an item, so would photos of the reverse be o.k.?

5. Should the write-up be printed by hand or typed?

These are just some of the main questions I have. It would be interesting to have some judges write articles for us on these and other questions relating to exhibiting. It might help get more revenue collections on display. It sure would help me to get one entered some day.

Richard L. Salzer

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

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The American Revenuer

FOREIGN FISCAL FORUM

The Foreign Fiscal Forum will obtain answers to your questions from various experts, and publish them in this column. Send questions to Don Duston, 1314 25th Street, Peru, Ill. 61354.

What catalogs are required for a complete listing of the revenue stamps of France?

The information on catalogs for France and Colonies is as follows:

1915 Forbin World Fiscal Catalog—superseded by:

1925 Forbin France and Colonies—superseded by:

1937 Forbin France and Colonies.

1962 Kremer, France only.

Subsequent issues, listed each year from where Kremer left off, in the Maury Postal Catalog, cumulative.

There is a one page Forbin supplement of Fishing License stamps to 1953, and a Forbin listing of Municipal Poster stamps (Affiches) showing values issued for each town, but no prices or descriptions. The American Revenuer published additions to Kremer's catalog by Janton (Feb. 1967), and a Janton listing of Non-postal uses of Postage Stamps (Postal issues overprinted for fiscal use in the French Colonies), May 1958.

The 1905 Yvert & Tellier and the 1906 Gilbert & Koehler France and Colonies catalogs, contained revenue listings, including the long strip stamps (bandes) used for matches and candles. Finally, there is a Forbin manuscript, bringing the Colonies up to date. Jerry Abrams had access to this, and is in the process of completing an up-to-date catalog of the French Colonies.

What is the meaning of "Dimension" as used on French fiscals?

The only meaning suggested was that this represented a "Proportional Tax." Can any member provide an explanation?

May 1972

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More foreign revenue catalogs

The following catalogs on foreign revenues where not included in the listing previously published: All by A. W. Hilchey.

Liberia 1966 6 pages \$1.00; Bolivia 1968 82 pp \$10; Dominican Republic 1968 43 pp \$4; Bulgaria 1968 47 pp \$4. These catalogs (8x11 sheets with illustrations) are available from Mr. Hilchey, 3036 33rd Street, San Diego, CA 92104, at the prices shown. Also available for \$6.00, are copies of Forbin Supplements, 28 pages, covering Belgium, Bulgaria, Chile, Costa Rica, France including many Municipals, Greece, Luxembourg, Peru, Portugal and Colonies, Saar, and Spain. Member Hilchey and James C. Andrews are currently preparing a catalog of the revenue stamps of Guatemala, with completion due in late 1972. Of interest is the information that Mr. Hilchey has in progress, catalogs of: Haiti, about 96% complete; El Salvador, 50%; Chile, 40%; Nicaragua, 60%; Peru, 80%; Ecuador, 40%; and lesser amounts of work on half a dozen other countries.

What was the last year Scott carried listings of U. S. Narcotic stamps in their combined catalog?

Narcotic stamps were listed in the 1928 Scott Catalog, but were dropped from the 1929, probably under pressure of the Government.

FOREIGN FISCAL FACTS:

Grenada 1884 Revenues Forbin Nos.

15-25, 1 penny to 1 pound Wmk. Crown CA. These stamps were printed with alternate horizontal rows upside-down so the watermark is both upright and inverted. The postal issues of the same design were similarly printed (Scott Nos. 20-26). Tete-beche pairs are scarcer.

Jamaica 1898 Justice Forbin Nos. 4-8. Postal Issues of 1883-86 overprinted "JUDICIAL." Forbin shows these only with the watermark Crown CA single. Various of these are also on the 1905-11 issues, watermarked Multiple Crown CA.

Cayman Islands: In 1908 when one penny stamps ran out, postal covers were endorsed "Postage Paid" rather than overprinting other values for use as Provisionals, as had been previously done, since additional supplies were en route. However, one sheet of the four penny stamp (Scott #13) was overprinted "1d" to take care of revenue needs. Although five overprinted postal issues are listed, this one is considered a revenue stamp only. (See footnote after Scott #20.)

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