

# AMERICAN REVENUER



**Journal of the American Revenue Association**

Vol. 26, No. 9, Whole Number 249

November 1972

## We Mourn the Loss

**Elliott Perry**

HLM #6

**Dr. H. P. Shellabear**

HLM #8

A. R. A. members are saddened at the news of the passing of our Honorary Life Members, Elliott Perry (HLM #6) and Hugh P. Shellabear, M.D. (HLM #8).

Mr. Perry passed away at the age of 87 on September 27, after a terminal illness of nearly a year. His philatelic studies encompassed virtually all phases of classic United States stamps, both postal and fiscal. Revenuers will remember him for the many articles on the subject of Private Die Proprietary stamps which he wrote for Mekeel's several years ago under the pseudonym of 'Christopher West.'

Dr. Shellabear was 81 years of age at the time of his death on August 19. Although forced to retire in 1970 due to ill health, "Doc" Shellabear continued his studies of cancellations on Civil War era U. S. Revenues to the end of his days, his last article on the subject appearing in the December 1971 issue of the American Revenuer. His studies of railroad and shipping company cancels will long be the masterworks in this field.

Our heartfelt condolences to the Perry and Shellabear families.

## ROBSON LOWE TO PUBLISH REVENUE CATALOGS

In correspondence with our Sales Manager, Gerry Abrams, an agreement has been reached whereby Robson Lowe, the noted London publisher, and an ARA member, will begin publication of a series of similarly bound catalogs of the world's revenue stamps. The format will be such that all of the books will form a set, as did the Billig handbooks.

This signifies a magnificent step forward for the entire field of revenue collecting. It is evidence of a pioneering spirit seldom seen in this era of

pretty postage wallpaper, and will serve to open up the revenue side of philately, neglected these many years, to all the world's collectors. Mr. Lowe's philatelic publications are world-renowned, and this action should serve to further the reputation of the publishing firm.

All of the ARA members are invited to participate where they can to assure complete, accurate and detailed specialized listings of their pet country or countries.

The first of the series will be the revenue stamps of Germany, since a healthy headstart has been given this

# THE AMERICAN REVENUER

Official Organ of the  
AMERICAN REVENUE ASSOCIATION

Published monthly (except July and August)

Subscription \$4.00 per year, Single Copy 50c

Second Class Postage Paid at Lawrence, Kansas

Postmaster: Send form 3579 to 321 Vermont St., Lawrence, Kans. 66044

Editor—Louis S. Alfano, 2148 East 38th Street, Brooklyn, NY 11234

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Office of Publication—321 Vermont St., Lawrence, Kansas 66044

## Advertising Rates

Column inch, \$1.50 — ¼ page (3½ inches), \$5.00 — ½ page, \$9.00 — Page, \$15

## Contract Rates

for a minimum of five insertions, payable in advance

Column inch, \$1.25—¼ page, \$4.40—½ page, \$8.00—Full page, \$13.50

Send all ad copy with check to Advertising Manager (address above)

Advertising Forms Close 10th of Month  
Preceding Date of Issue

Editorial Forms Close 1st of Month  
Preceding Date of Issue

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country by the prior work of member John A. Norton, which will be the stepping off point, with Mr. Norton's kind permission.

Therefore, any members having the dedication required for hard work and who can help with the German effort are invited to write Mr. Abrams, who will be the focal point for the activity (in the time he can spare away from Sales). Your help, is needed if this task, long overdue, is to be properly accomplished.

After the German effort has been sent to press, additional countries will be started. Volunteers for specific countries or areas should advise Mr. Abrams of their willingness to participate.

(Editor's note: At long last! You foreign revenue collectors had better get behind this project, it's what you've been screaming for.—L.S.A.)

## CIRCUIT NOTES

The next auction will appear in the spring. If you are planning to enter material for that sale, please make sure it reaches me by the end of February. That way we can get into print in the April issue. Let's not have any member get indignant due to lack of notification.

The circuit statistics have not changed substantially from the last report, and they are therefore omitted this month. Will report again next time.

A source of supply has been found for the recent (repeat, recent) British Railway stamps. Very colorful and a delight to behold. Interested members may inquire.

Additionally, a cache of older Canadian taxpaid catalogs has been discovered. Need any? Advise.

I wish to extend a note of thanks for all of you who voted for me to be your Western rep. It is very pleasant to know that this job (Sales) is not thankless after all. My satisfaction stems from yours.

If there is anything I can do for you in the capacity of rep, please write /call/visit. Always available are coffee and . . .

—G. M. Abrams, Sales Mgr.

## LOUIE'S LITTLE LINES

### Your Editor's Sounding Board

#### The Auction—

Due to some personal matters, I was unable to get our auction into last month's edition; it appears in this issue in its entirety. My apologies to those inconvenienced by this, especially our hard-working sales manager, Gerry Abrams.

#### Printed Cancellations Handbook—

Howard Beaumont's work on Civil War era printed cancels, which was distributed as a supplement to last month's issue is our 25th Anniversary publication. Originally I had hoped to include it as part of the Yearbook, but that would have overstuffed the mailing envelope. If other members have manuscripts of 40 or more typewritten pages (double spaced), we will try to produce them in the same manner.

#### Foreign Revenues and The American Revenuer—

In recent years, more and more information on the subject of foreign revenues has appeared in the A. R. Additionally, a large percentage of our membership is interested in such material. It is my firm belief that the name of our journal dissuades many people from joining the A.R.A. because they believe it deals with U. S. material only. I submit that changing the journal's name to the American Revenuer and International Fiscalist will go a long way toward correcting this misconception. I hereby propose

to the Board of Directors that the Constitution be amended to authorize this change as quickly as possible.

#### Library Wants—

Bill German, our Librarian, is seeking copies of the following Canadian Revenue Society publications for the A.R.A. library: Number 1 (first edition), 2, 3, 4, 9, 12, 14, 20, 21 and any from 23 up. He will accept photocopies or borrow your originals for photocopying. If you can help, write to him at the address which appears on the masthead.

#### Egyptian Salt Stamps Take Gold Award—

Peter Feltus, our fiscal Egyptologist, informs us that his sixteen-frame exhibit of Egyptian Salt Stamps took a gold (first) award at the East Bay Collectors Club Stamp Show in Oakland, California. Pete beat out postage items for this one. More evidence that IT CAN BE DONE!

—Lou Alfano, Editor



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# **DATES OF USE OF THE NEW YORK CENTRAL ALBANY PAYMASTER CANCEL (SHELLABEAR N-11C), 1864-1869**

By Steve Leavitt (ARA #1442)

The NY Central RR Co. Albany Paymaster cancel is probably the most common railroad cancel seen on Civil War revenues. This is due to the railroads use of voucher forms to record all their bills and payrolls, and the wholesale preservation of these documents.

After studying many of these documents, it became apparent that regardless of the date of the bill-voucher, they were recorded and stamped only one day each month (except July, 1865, where two dates are found). The following table gives the dates of use from 1864 to 1869. Included also are the stamps used most, color of the handstamp, the clarity of the strike and notation on the months where the inverted date stamp (Shellabear N-11C-2) were used.

All vouchers prior to September 1864 in the author's collection bear manuscript cancellations.

It is the author's opinion that the smudged cancellation used for several

	1864	1865	1866	1867	1868	1869
JAN.		c 1 <sup>BK</sup> <sub>5c</sub>	c 26 <sup>BK</sup> <sub>15c</sub>	s 27 <sup>BK</sup> <sub>15c</sub>	s 25 <sup>BK</sup> <sub>15c</sub>	c 28 <sup>BI</sup> <sub>15c</sub>
FEB.		c 1 <sup>BK</sup> <sub>6c/10c</sub>	c 26 <sup>BK</sup> <sub>6c</sub>	s 27 <sup>BK</sup> <sub>6c</sub>	s 25 <sup>BK</sup> <sub>15c</sub>	c 26 <sup>BI</sup> <sub>15c</sub>
MARCH		NOT SEEN	c 26 <sup>BK</sup> <sub>15c</sub>	s 27 <sup>BI</sup> <sub>15c</sub>	NOT SEEN	c 26 <sup>BI</sup> <sub>15c</sub>
APRIL		c 31 <sup>BK</sup> <sub>15c</sub>	c 26 <sup>BK</sup> <sub>15c</sub>	s 27 <sup>BK</sup> <sub>15c</sub>	s 28 <sup>BK</sup> <sub>15c</sub>	c 28 <sup>BI</sup> <sub>15c</sub>
MAY		c 30 <sup>BK</sup> <sub>6c</sub>	c 26 <sup>BK</sup> <sub>6c</sub>	s 27 <sup>BK</sup> <sub>15c</sub>	s 26 <sup>BK</sup> <sub>15c</sub>	c 28 <sup>BI</sup> <sub>15c</sub>
JUNE		(30) <sup>MS</sup> <sub>15c</sub>	c 26 <sup>BK</sup> <sub>6c</sub>	s 27 <sup>BK</sup> <sub>6c</sub>	s 29 <sup>BK</sup> <sub>15c</sub>	c 28 <sup>BI</sup> <sub>15c</sub>
JULY		c 30 <sup>MS</sup> <sub>15c</sub> c 28 <sup>BK</sup> <sub>15c</sub>	c 26 <sup>BK</sup> <sub>6c</sub>	s 27 <sup>BK</sup> <sub>15c</sub>	s 29 <sup>BK</sup> <sub>15c</sub>	c 28 <sup>BI</sup> <sub>15c</sub>
AUG.		c 28 <sup>BK</sup> <sub>15c</sub>	c 27 <sup>BK</sup> <sub>15c</sub>	NOT SEEN	s 29 <sup>BK</sup> <sub>15c</sub>	
SEPT.	c 1 <sup>BK</sup> <sub>6c</sub>	c 28 <sup>BK</sup> <sub>15c</sub>	s 27 <sup>BK</sup> <sub>15c</sub>	s 27 <sup>BK</sup> <sub>15c</sub>	s 28 <sup>BK-BI</sup> <sub>15c</sub>	
OCT.	c 1 <sup>BK</sup> <sub>6c</sub>	c 28 <sup>BK</sup> <sub>15c</sub>	NOT SEEN	s 28 <sup>BK</sup> <sub>15c</sub>	c 28 <sup>BI</sup> <sub>15c</sub>	
NOV.	c 1 <sup>BK</sup> <sub>9c</sub>	c 28 <sup>BK</sup> <sub>15c</sub>	s 27 <sup>BK</sup> <sub>6c</sub>	s 28 <sup>BK</sup> <sub>15c</sub>	c 28 <sup>BI</sup> <sub>15c</sub>	
DEC.	c 1 <sup>BK</sup> <sub>5c</sub>	c 28 <sup>BK</sup> <sub>15c</sub>	s 27 <sup>BK</sup> <sub>6c</sub>	s 28 <sup>BK</sup> <sub>6c</sub>	c 28 <sup>BI</sup> <sub>15c</sub>	

Inverted Date → <sup>②</sup> 27<sup>BK</sup>  
 Clear or Smudge → s 27<sup>15c</sup>

← Color { BK - Black  
 BI - Blue  
 MS - Manuscript

← Stamp Seen Most Often

## KEY

months (until the blue ink was used) is not green, but contains some contamination and the clarity of the strike was disregarded until the third type of stamp (Shellabear N-11C-1) came into use.

In addition, one will note that in June, 1865, manuscript cancels were used and that dates for four months are missing. The author would appreciate any information on these five months.

## SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer  
1010 S. Fifth Ave., Arcadia, Cal. 91006

### New Members

- 1452 CAHILL, Paul A., 657 Lucille Ave., Akron, OH 44310, by Secretary. (No collecting interests specified).
- 1453 JOHNSON, Marie A., Rt. 2, Clinton, MI 49236, by CCRT. Revs on cancelled checks, stock certificates and other doc's.
- 1454 ROBBINS, Arnold, 3 Evelyn Ct., Massapequa, NY 11758, by Secretary. US Scott and non-Scott.
- 1455 SEIBEL, Otto E., 6752 Devonshire, St. Louis, MO 63199, by Gerald M. Abrams. 1898 battle-ships.
- 1456 ORENSTEIN, Michael, Superior Stamp & Coin Co., 517 W. 7th St., Los Angeles, CA 90014, by Gerald M. Abrams. Dealer, worldwide.
- 1457 WALLERSTEIN, William, 655 N. Hayworth Ave., Los Angeles, CA 90048, by Gerald M. Abrams. Israel.
- 1458 HARALSON, William D., 802 Ridgecrest Dr., Murfreesboro, TN 37130, by Gerald M. Abrams US R1-R150 (all var.); RB1-RB19; proofs of all revs.
- CM1459 HELM, Leo, 33-25 83rd St., Jackson Heights, NY 11372, by Gerald M. Abrams. Canada and Br. West Indies.
- 1460 RITTER, Dale W., MD, 266 Co-hasset Lane, Chico, CA 95926, by Secretary.
- 1461 SCHUEPBACH, Fred, Route 1, Box 1130, Beaverton, OR 97005, by Gerald M. Abrams. All US revs, M&M.
- 1462 RYAN, Timothy J., 98 Dehaven Dr., Yonkers, NY 10703, by Gerald M. Abrams. Austria-Hungary, Mexico.

### Reinstated

- 715 SINGER, Hugo H., PO Box 67, Fruitland Park, FL 32731, by Gerald M. Abrams. 19thC Spain, Mexico, Brazil, Colombia; misc world.

### Resigned

- 767 William H. Carhart
- 1324 Richard C. Celler
- 1243 Robin C. Harrison
- 1189 Cpt. Anthony W. Hill
- 1199 John B. Norton
- 1387 Dr. Carroll J. Schwartz

### Deceased

- 163 Sydney R. Turner

### Address Changes

- Charles J. Bellinghausen, PO Box 304, Derby, KS 67037
- Glenn E. Compton, 3075 Mountville Dr., Kettering, OH 45440
- Charles B. Curtis, 8919 Helen Ave., Sun Valley, CA 91352
- D & B Stamp Service, PO Box 127, Bloomington, IN 47401
- Giles A. Gibson, PO Drawer G, Novato, CA 94947
- George I. Grayson, 247 20th Avenue, San Francisco, CA 94121
- R. E. Humphrey, PO Box 710, Spencer, IA 51301
- Howard Kwastel, 230A Locust Ave., Peekskill, NY 10566
- Frank P. Lauria, 322 Mamaroneck Ave., Mamaroneck, NY 10543
- Ronald E. Leshner, Box 2019, Trenton, NJ 08625
- Joseph F. Rorke, MD, Taliesin West, Scottsdale, AZ 85252
- Michael P. Rosenberg, 443 Meadow Dr., Camp Hill, PA 17011
- John C. Ruback, 1774 38th St., Los Alamos, NM 87544
- Norman Rushefsky, 277 Bonnie Brae Ave., Rochester, NY 14618
- Charles Gardner Shaw, N.W. 325 Janet St., Pullman, WA 99163
- Robert A. Siegel, 120 E. 56th Street, New York, NY 10022

Frank Sternad, PO Box 1195, Santa Rosa, CA 95402  
 Robert G. Taylor, 527 Joshua, St. Louis, MO 63126  
 Henry Tolman II, PO Box 603, Orange CT 06477

Porter W. Venn, PSC Box 10972, Wright-Patterson AFB, OH 45433  
 Ernest F. Woodward, P O Box 807, Montebello, CA 90640

#### 1972 Membership Director— Additions and Corrections

- 522 IVESTER. John H. Change to: 522 IVESTER, Hermann.  
 976 JAMES, Elmo A. Change specialty listing to: Unlisted US revs, incl. narcotics.  
 1433 LUKASHEVICH, Walter. Add: collects all US revs.  
 943 POSELL, Jacques, 2469 Kingston Rd., Cleveland Heights, OH 44118. Russia, Russian states, countries included in Russia Empire pre-1918. (Listing omitted from directory by error.)

Previous membership total -- 550  
 New members ----- 11  
 Reinstated ----- 1  
 Resigned ----- 6  
 Deceased ----- 1  
 Current membership total -- 555

## 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, 1814-25th St., Peru, IL 61354.

In response to a previous article, information was forwarded by helpful members on additional catalogs and comments on Revenue Stamped Paper, which should be of interest.

Collectors of Austria should be aware of the following catalogs, not previously mentioned.

"Die Geschichte der Stempelmarken in Oesterreich" by Dr. Stefan Koczynski—Wein 1924. "Monumental work of over 800 pages with nine pages of beautiful colored illustrations, basis of most all knowledge on revenues."

"Stempelsignetten Katalog von Oesterreich Ungarn. I. Band. Urkunden-stempel" by L. Hanus—Prag 1930.

"Illustrierter Handbuch und Preis Katalog der Stempelmarken von Oesterreich-Ungarn" by Ig. Mayr and L. Hanus, 1929.

The last two are available in the **ARA Library**.

"Der Zeitungsstempel und die Stempelmarken Oesterreichs" by Theodor Frankl—Prag, 1927, available HJMR.

Papel Sellado is Revenue Stamped Paper. The Dutch first used it about 1636 and the Spanish laws on its use were issued during 1638. The first sheets, for use in all the Spanish Colonies, came out in 1640 for the years 1640-41. Until independence in 1821, exact date dependent upon the country involved, all of the colonial papel sellado was in Reales and Pesos. That produced for use in Spain itself is in Maravedis. Many of the sheets were revalidated for use at a later date than originally indicated. In some cases the revalidation also altered the value. Some pieces have seven or so revalidations showing political changes. The Seal was printed as part of the sheet, in the Spanish realms, and sold as such, and the sheet was not charged for separately as were the English sheets, described in Josef Schonfeld's article. Thus each sheet is a document and no other form exists. A sheet is "mint" when it is blank. It is "used" merely by writing on it. No cancellation was used. In the early days there were 4 categories. During 1640-41 the First Class sheets cost 24 reales, 2nd Class cost 6 reales, 3rd Class 1 real, and the 4th Class ¼ real. Today, some countries like Mexico have discontinued its use, but Guatemala, Salvador, Honduras, and others have continued its use. Guatemala currently has in use, 20 values from 10c to Q1000. (This info on Stamped Paper was from James C. Andrews.)

## U. S. REVENUE WANT LISTS FILLED Sideline Material.

Tax Pairs and Foreign Revenues  
**JOHN S. BOBO**  
 1668 Sycamore St.  
 Des Plaines, Ill. 60018

# Canadian Provincial Liquor Seals

by Terry Hines, ARA 1160

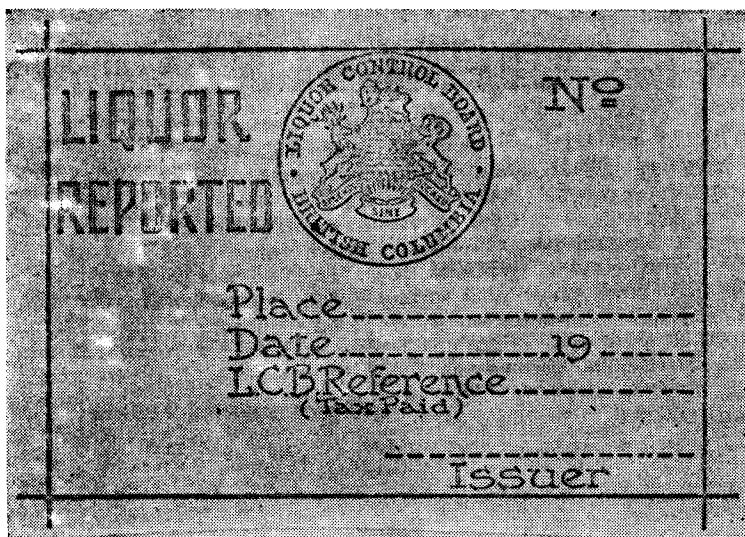


Fig. 1

Several of the ten Canadian provinces are currently using, or have used at some time in the past, some form of liquor seal. These serve either to indicate payment of a provincial tax or, more commonly, simply as identification. The following must certainly be an incomplete listing and the author would appreciate reports of unlisted varieties. (Write Box 5598, Duke Station, Durham, NC 27706.)

**Alberta:** From 1924 until 1960 orange strip stamps were used. These were serially numbered and came both with and without gum. This information comes from the Alberta Liquor Control Board. No example has been seen by the author.

**British Columbia:** Until 1964 green strip seals appeared on liquor sold in British Columbia. The seals had serial numbers and the seal of the province at each end. They were inscribed "BRITISH COLUMBIA LIQUOR CONTROL BOARD". A case stamp was al-

so issued (Figure 1).

**Newfoundland and Labrador:** Seals are used to provide proof that bottles have not been opened prior to retail sale. Two types exist. The first, shown in Figure 2, is dark green with white design and lettering. It measures 14x142 mm. The second is similar but printed in olive green and is slightly smaller, being 14x129 mm.

**Quebec:** Quebec makes the most extensive use of seals of any of the provinces. Three different liquor seals are used in addition to one for wines. The liquor seals are sold to liquor retailers and indicate payment of a 5% provincial tax. Rectangular seals are used on Montreal Island and in Quebec City (see Figure 3). The lettering is black on a background of blue fleur-de-lis. A red section number appears in the upper right corner of the seal. The section numbers serve to identify which section of the province the seals are to be used in. Numbers M1500001



Fig. 2

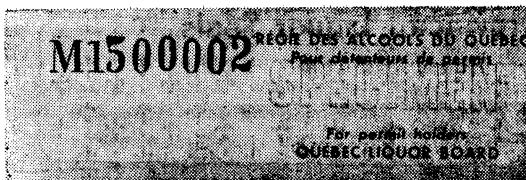


Fig. 3

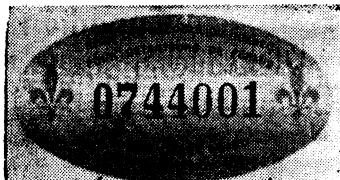


Fig. 4

and M1500002 are used on Montreal Island. Numbers N050011 and N050012 indicate usage in Quebec City. A different seal (Figure 4) is used in the remainder of the province. The lettering and section number (0744001 or 0744002) are black on a pink background. The two fleur-de-lis are blue.

A fourth type of seal (Figure 5 is used on wines sold throughout the

province. White lettering appears on red panels. The rest of the design is in blue. As is the case with the liquor seals, the wine seal has pressure sensitive gum.

Saskatchewan: According to the Liquor Board identification strips were used many years ago. No additional information was given regarding them.



Fig. 5

## DOCUMENTARY REVENUE STAMPS OF BOSNIA

By Dr. L. L. Howe

(Conclusion)

### Kronen values:

1K—blue border, blue design  
2K—pink border, blue design  
4K—green border, blue design  
5K—orange border, blue design  
6K—yellow brown border, blue design  
8K—blue border, red design  
10K—pink border, red design  
12K—light blue green border, red des.  
14K—orange brown border, red design  
16K—yellow brown border, red design  
20K—blue border, blue design  
24K—rose border, blue design  
30K—light green border, red design  
40K—orange brown border, blue des.  
50K—yellow green border, blue design  
60K—error in border and design, light brown border, red design (rare)

### 1912 issue:

#### Heller values:

2h, 4h, 6h, 8h, 10h, 14h, 20h, 26h, 30h, 38h, 40h, 50h, 60h, 64h, 80h.

Design: Same as the 1899 issue.  
Color: All values, blue borders, blue design, orange background

#### Kronen values:

1K, 2K, 4K, 5K, 6K, 8K, 10K, 12K,

20K, 30K, 40K, 48K, 50K.

Design: Same as the 1899 issue.  
Color: All values, red borders, red design, light green background.

### 1916 issue:

#### Heller values:

2h, 3h, 4h, 5h, 6h, 7h, 8h, 9h, 10h, 14h, 20h, 26h, 30h, 38h, 40h, 50h, 60h, 64h, 80h.

Design: Same as the 1899 issue.  
Colors: All values, blue borders, blue design, orange background.

#### Kronen values:

1K, 2K, 3K, 4K, 5K, 6K, 7K, 8K, 10K, 12K, 20K, 30K, 32K, 40K, 48K, 50K.

Design: Same as the 1899 issue.  
Color: All values, red borders, red design, light green background

### Perforations

#### 1879: July issue:

The few Novcica values known were checked and found all perf.  
12. Forint values: Unknown, possibly same perforations as Novcica values.

### September issue:

Novcica and Forint values.

Perf. 12—All values known except 16F, 24F

Perf. 13—All values known except 6F, 12F

Perf. 12x13—Only known values 1n, 2n, 4n, 8n, 10n, 12n, 20n, 30n, 40n, 1F

Perf. 13x12—Only known values 1n, 4n, 10n, 20n, 30n, 40n

Perf. 12½—only known values 1n, 2n, 4n, 8n, 10n, 20n, 30n, 40n, 1F

Perf. 12½x13—Only known values 4n, 10n, 30n, 40n

Perf. 13x12½—Only known values 4n, 8n, 10n, 20n, 40n, 1F

Perf. 12½x12—Only known values 1n, 2n, 4n, 8n, 24n, 30n, 36n, 40n, 1F

Perf. 12x12½—Only known values 1n, 4n, 1F

Perf. 13½—Only known values 2n

Perf. 13½x13—Only known values 4n, 40n, 1F

### 1886 Issue:

Novcica and Forint values:

Perf. 12½—All values known except 25F

Perf. 11½—All values known except 50n, 80n, 90n, 6F, 8F, 9F, 12F, 20F

Perf. 10½—All values known except 6F, 8F, 9F, 12F, 15F, 25F

Perf. 12—All values known except 15F, 20F

Perf. 11—Only values known 1n, 2n, 3n, 4n, 5n, 10n, 12n, 15n, 20n, 25n, 30n, 40n, 1F, 3F

Perf. 13—All values known except 12n, 80n, 90n, 2F, 6F, 8F, 9F, 12F, 15F, 20F, 25F

Perf. 9½—Only known values 1n, 2n, 3n, 4n, 7n, 10n, 15n, 20n, 25n, 40n, 1F

Perf. 11x13—Only values known 1n, 2n, 12n, 20n, 50n

Perf. 11x10½—Only known values 1n, 2n, 4n, 7n, 10n, 20n

Perf. 13x12½—Only known values 1n, 2n, 3n, 4n, 5n, 10n, 12n, 15n, 20n, 30n, 40n, 1F, 2F

Perf. 12½x12—Only known values 1n, 2n, 3n, 4n, 5n, 7n, 10n, 12n, 15n, 20n, 1F, 2F, 4F, 8F

Perf. 12½x10½—Only known values 2n, 4n, 10n, 15n, 40n, 50n, 60n,

80n, 90n, 1F

Perf. 10½x12½—Only known values 1n, 2n, 3n, 4n, 7n, 12n, 20n, 25n

Perf. 10½x13—Only known values 1n, 4n, 12n, 25n, 60n

Perf. 13x10½—Only known values 1n, 40n

Perf. 12x12½—only known values 2n, 20n, 4F

Perf. 11x12—Only known values 4n, 1F

Perf. 11x13—Only known values 4n, 5n

Perf. 9½x12½—Only known values 20n, 40n

Perf. 10x9½—Only known values 1n, 1F

Perf. 10½x11½—Only known value 4n

Perf. 10½x11—Only known value 3n

Perf. 12½x13—Only known values 1n, 4n, 30n, 90n, 1F

Perf. 12x13—Only known value 1F

Perf. 13x12—Only known values 1n, 2n, 4n, 12n, 20n, 40n

Perf. 13x11—Only known value 10n

Perf. 13½x13—Only known values 4n, 10n, 1F

Perf. 13½—Only known values 1n, 10n, 20n

Perf. 9½x9—Only known value 2n

### 1899 Issue:

Heller and Kronen values:

Perf. 13½x12½—All Heller values known

Perf. 13½x14—All Kronen values known except 14K, 24K, 30K, 40K

Perf. 13—Only known values 4h, 6h, 20h, 60h, 64h, 4K, 5K, 12K, 14K, 16K, 24K, 30K, 40K, 50K

### 1912 Issue:

Heller and Kronen values:

Perf. 12—All values known except 40h, 60h

Perf. 12½—Kronen, only values known 4K, 5K, 6K

Perf. 13½x12½—All Heller values known except 2h, 80h

Perf. 13½x12½—All Kronen values known except 4K, 6K

### 1916 Issue:

Heller and Kronen values:

Perf. 13½x13—All Heller values known

Perf. 13½x13—All Kronen values

**THE "THILL" REVENUE STAMP COLLECTION AUCTION**  
**At Robson Lowe's, London, 16-17th May 1972**  
**An Eyewitness Report, by Dr. Conrad Graham (ARA 1262)**  
**London**

Morley, Lundy and Ewen, thou should have been living at this hour! Not since the heyday of the collecting of fiscal and revenue stamps at the turn of the century has there been such a fillip to this sphere of philately.

Dr. Albert Thill, Past President of the American Revenue Association (misnamed "Society" in the catalogue) had retained his collection of American Revenues (these, at least, are still, by and large, catalogued in the contemporary Scott) and sent the remainder of his vast worldwide collection (about a million stamps weighing 970 lbs.!) in crates from the American West Coast to London, the Mecca of the Stamp World.

The Auction was divided into two sales. Great Britain (140 lots) and the British Commonwealth (460 lots) on the first day, and Europe (220 lots) and Overseas (100 lots) on the second day. These 920 lots were estimated at £31,400 (\$78,500), and with £8,000 (\$20,000) withdrawn or unsold, the total realization was £27,250 (\$68,000) or about 16% above the estimates. There seemed to be about 100 people bidding in the sales altogether and there were about 35 in the Auction Room during the more popular British Commonwealth Sale, and about 15 during the less popular Foreign Sale.

The first shock of the sale was lot 7 which comprised two British 1785 Glove Tax stamps estimated at £20 (\$50) and which realized £165 (\$420) and this was followed by three more unusual British "Cinderella" items—lot 14 Newspaper Tax stamps, estimated at £25 (\$60), realized £56 (\$140), lot 15 Perfume Duty Stamps, estimated at £14 (\$35) realized £54 (\$135), and lot 16 Post Horse Duty Tickets estimated at £18 (\$45), which realized £42 (\$105). The remainder of the British and Irish revenues sold well. For the 60 lots of English, Irish, Scottish and Welsh Railway Stamps,

there was very keen bidding indeed and prices were high, more particularly where unrecorded items were offered. The five lots of Commonwealth in Europe realized £450 (\$1125) and yet were estimated at only a third of this. The 115 lots of African Commonwealth countries all sold reasonably well, as did the 165 lots of Asian Commonwealth. Here, one felt that the buyer of lot 343 (33 lbs. of Indian Native States at about £4—\$10—a lb.) would have plenty to occupy his time. The 110 Australasian lots went well, amongst them were 11 lots of Beer Duty Stamps which were estimated at less than £200 (\$500) but sold for over £500 (\$1250). The first sale was completed with the Canadian and British West Indian fiscals which went quite well.

The second day of European and Overseas Revenues did not do as well as the stamps of the first day. Many of the lots went at approximately half valuation. The Spanish lots went well, due no doubt to the presence in the room of three Specialists dealers in this material. The 50 lots of Switzerland, mainly consisting of Cantonal revenues, did not seem to go at all well when comparisons are made with the estimates. The South American republics sold quite well and the Asians (particularly China) sold very well indeed.

A truly magnificent sale, and, as Robson Lowe wrote in his preface to the Sale, "We have never seen anything like it in our lifetime and we doubt if anyone else will again!"

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**WANTED**

U. S. federal Special Tax Stamps, used, from 1873 to date; U. S. Receipts, Permits, Certificates, Licenses issued by district Collectors of Inland Duties and later by district Collectors of Internal Revenue from first tax laws, 1790's to 1873. Please write and describe, or submit with your price. If not for sale, would appreciate loan for photographing, as material for article. WENCK  
104 Coachlight Sq., Bridgeport, Ct. 06606  
247-9-1-3-5  
November 1972

**ARA AUCTION NUMBER 6****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 December 25, 1972—Christmas day.

Lot No.	Description	Value
1	Mix of USIR, mostly dated docs; few hundred stamps, mostly between R348 and R453; many high values to \$10; many unmarked but without gum, some with gum and thins, many used uncut; plus a few odds and ends thrown in -----	CV 261.71

Note: The following lots, 2 thru 28, are USIR Silver Tax overprinted on US Docs; all are mint, OG, NH, and condition as described.

2	USIR, RG37, perfs touch left; CV 8.50 -----	SB 2.25
3	Same, centered left, perfs do not touch -----	SB 2.50
4	Same, block of 4, centered left, CV 34.00 -----	SB 9.00
5	Set, RG 37-43, mint singles, perfs touch 1c, 4, 10c; small tear 2c; 3c, 5c, 8c fine; CV 60.00 -----	SB 15.00
6	USIR, RG38, mint single, centered LL; CV 8.50 -----	SB 2.50
7	Same, block of 4, centered left; CV 34.00 -----	SB 8.50
8	Same as lot 7	
9	USIR, RG39, mint single, fine; CV 8.50 -----	SB 3.00
10	Same as lot 9	
11	Same, block of 4, center slightly low; CV 34.00 -----	SB 10.50
12	Same, block of 4, fine center -----	SB 13.00
13	USIR, RG40, mint single, perfs touch left; CV 10.00 -----	SB 2.75
14	Same, block of 4, centered left; CV 40.00 -----	SB 11.00
15	Same as lot 14	
16	USIR, RG41, mint single, center UL; CV 6.00 -----	SB 2.50
17	Same as lot 16	
18	Same, block of 4, centered left; CV 24.00 -----	SB 7.75
19	Same as lot 18	
20	USIR, RG42, mint single, center slightly low; CV 10.00 -----	SB 3.00
21	Same as lot 20	
22	Same, block of 4, center slightly left; CV 40.00 -----	SB 13.00
23	Same as lot 22	
24	USIR, RG43, mint single, center low; CV 8.50 -----	SB 3.00
25	Same, block of 4, centered right; CV 34.00 -----	SB 11.00
26	USIR, RG46, mint single, center slightly low; CV 15.00 -----	SB 5.50
27	Same, beautiful center -----	SB 6.50
28	Same, block of 4, center slightly left; CV 60.00 -----	SB 25.00

Note: End of Silver Tax issues.

29	Florida, 5 mint county coin operated machine license stamps -----	SB 1.25
30	Same, Collier county, 75c and \$7.50 values, 1967-68 -----	SB 2.00
31	Georgia, 4 mint blox of 4, Cedartown beer decals; 2, 3, 4 & 8c -----	SB 1.00
32	Same, Smyrna, Georgia, 4 blox of 4, 4 values -----	SB 1.25
33	Virginia, mint panes of 10, Portsmouth (4c on 3c) and Roanoke (2c) cigarette decals -----	SB 1.50
34	Pennsylvania, used \$100 doc., no CV for Hubbard #D24 -----	SB 10.00
35	Georgia, Inspection Tax, insecticide, Hubbard IF30 mint -----	CV 1.00
36	Minnesota, used wines, Hubbard W28-31 -----	SB 1.00
37	Same as lot 36	
38	Same, Hubbard W42-44 -----	SB 1.00

39	Same as lot 38	
40	California, mint strip of 4 (Hubbard D1-D1c) on white paper	SB 10.00
41	Same, but D2-2c	SB 8.00
42	Same, but D8-8c	SB 8.00
43	Same, but D10-10c	SB 8.00
44	Same, Insurance strip of 4, 6 months, \$25 on blue, papermakers embossed monogram in corner "Bath"	SB 10.00
45	Same, but 3 months, 25c on white, no monogram	SB 8.00
46	Panama, strip liquor revs, 4 imperf proofs inscribed Ley 29 de 1925; 11½, 15, 22½ and 30c values	SB 3.00
47	Florida, documentary tax meter tapes, 29 diff mint from 29 diff. counties; Face \$2.95	SB 5.00
48	Same, documentary surtax meter tapes, 10 diff.	SB 2.00
49	State documentary tax meter tapes, 15 diff. from 6 diff. states	SB 3.50
50	USIR, group of docs, R195//243, used, condition varied, 21 items	CV 5.03
51	Same, R292//546, 32 items	CV 7.11
52	Same, Stocks, RD209//248, 12 items	CV 1.97
53	Same, wines, RE83//160, 10 items	CV 1.85
54	Same, Boutwells, Puerto Rico, 7 items	CV 7.45
55	Mix of 125 items, NY Stocks (100), USIR cigarettes (20), and Customs (5); condition varied	SB 1.00
56	Cover, 1898, with R164 used as postage stamp	OPEN
57	Bankchecks, 7 items, some stampless, some revs tied, some RNs; 1874-97	SB 1.00
58	Same, 15 items, all revs tied, 1898-1901	SB 2.00
59	USIR, wines, RE32, 38, 43, 48, 53; condition varied	MB 1.00
60	USIR mix, earlies, docs, etc., condition varied 38 items	SB 1.50
61	Photocards with revs tied 1-R6, 1-R11, 2-R13; 4 total	SB 1.50
62	USIR, battleships, R162/172 and RB20/31, all handstamped	SB 3.00
63	Mix, 14 bankchecks, 2 fotocards, 50 docs and props, taxpays.	SB 2.00
64	USIR, battleship R163, unused block of 8, 1 torn	SB 1.00
65	USIR, 1898 battleships, docs and props, 14 unused, cond. varied	SB 2.00
66	Match stamps, 15 items, duplication, condition varied	SB 1.50
67	Check, Marion, Ohio, Bank, 1880, R152 tied, rural scene at left	MB 1.50
68	Check, Mitchell & Lynde, 1871, with RN-C1, family scene at left	MB 1.00
69	Check Western Nat. Bank, by Siddall, 1869, with RN-H3, cut canc	MB 1.00
70	Check, State Nat. Bank of Keokuk, Iowa, 1873, with RN-E4, cut cancel	MB 1.00
71	Check, 1st Nat. Bank of Frisco, on Seal Rock Tobacco Co., unused, RN-G2	MB 3.00
72	Check, Merchants Nat. Bank, W. Va., 1872 by Ohio Barrel, with RN-D1, cut	MB 3.00
73	Check, Nat. Gold Bank & Trust, S.F., 1876, with RN-D1, cut canc	MB 2.50
74	Check, Nat. Park Bank, N.Y., 1877 by Kelly, with RN-G2 cut canc	MB 2.00
75	Check, Western Nat. Bank, 1872, by Lyon Bros., with RN-E4, cut cancel	MB 1.00
76	USIR, mix of 212 items, wines, docs, stocks, etc., condition varied	SB 2.00
77	USIR, mix of 40 stamps, 2c orange 1st issue, handstamped, many shades	SB 2.00
78	USIR, battleship props, 45 diff precancels, average to VF	MB 10.00
79	USIR, Playing cards, 28 items, almost all with diff precancels	MB 3.50
80	USIR, 4 diff. duck stamps, 1953-66, used, condition varied	SB 2.00
81	USIR, pair of R15c, with Western RR, Springfield, Mass. on the nose cancel	SB 1.00
82	USIR, lot of 16 diff cigarette taxpays, 1879-1910, each with company overprint	SB 4.00

83	Same, 10 diff., 1883-1910 -----	SB	2.50
84	Same, 12 mostly diff. 1883-1910 -----	SB	2.00
85	Same, mix of 30 items -----	SB	1.50
86	Same, mix of 25 items -----	SB	1.50
87	Same as lot 86		
88	Same as lot 86		
89	Same as lot 86		
90	USIR, mounted collection of 326 diff Brown & Williamson control no. overprints on series 121-125 cigarette taxpaid -----	MB	20.00
91	USIR, mix of 200 cigarette taxpaid, each with B&W no. ----	SB	3.00
92	Same, mix of 181 items -----	SB	2.75
93	Same, mix of 50 items -----	SB	1.50
94	Same as lot 93		
95	Same as lot 93	97 Same as lot 93	
96	Same as lot 93	98 Same as lot 93	
99	Same, 20 items -----	SB	1.00
100	USIR, mix of 150 common type cigarette taxpaid -----	SB	1.00
101	USIR, 12 diff. tobacco strips, 1883-1917, condition varied --	MB	2.00
102	Same, 26 diff., series 102 thru 110, condition varied -----	MB	2.00
103	Same, 21 diff., series 111 thru 119, condition varied -----	MB	2.00
104	Same, 20 diff., series 120 thru 125, condition varied -----	MB	2.00
105	USIR, mix of 113 tobacco strips, generally excellent condition	SB	3.50
106	USIR, mix of 100 common type cigarette taxpaid -----	SB	1.50
107	USIR, 11 diff. small cigar taxpaid, 19th and 20th cent. ----	SB	1.50
108	Same, mix of 12 items -----	SB	1.25
109	USIR, 7 diff. snuff taxpaid, condition varied -----	SB	1.00
110	USIR, 10 diff. taxpaid, nice condition -----	SB	1.50
111	USIR, 25 diff. taxpaid, from 1883, condition varied -----	SB	2.50
112	Same, mix of 19 items, 20th cent., condition varied -----	SB	1.00
113	Same, mix of 45 items, most damaged -----	SB	1.00
114	USIR, mix of 26 oleo taxpaid, including pairs, condition varied	SB	2.50
115	State revs, mix of 7 items, incl mint Missouri 1971 trout ----	SB	1.00
116	Argentina, 7 diff. items thru 1933 -----	SB	1.00
117	Danish Xmas seals, 5 diff. early 20th cent. items -----	SB	2.00
118	US Xmas seals, 25 diff., 1912-1954 -----	SB	2.00
119	US Xmas seals, large parts of sheets of 1954 and 1971 -----	SB	3.00
120	US Xmas seals, 9 complete sheets 1956 and 1958 -----	SB	3.50
121	US Xmas seals, 7 diff complete sheets, 1954-1968 -----	MB	7.00
122	US Xmas seals, 6 diff. complete sheets, 1955-1968 -----	MB	6.00
123	US Xmas seals, 5 diff. complete sheets, 1955-1963 -----	MB	5.00
124	Seals and labels, 24 diff. charity types, etc., US -----	SB	1.00
125	Seals and labels, numerous large parts of sheets, 8 diff., many hundreds of items -----	SB	3.00
126	Same, 4 diff. complete sheets -----	SB	3.00
127	WWII ration books, lot of 9 books with hundreds of stamps -	SB	2.00
128	Group of 11 very clean deeds, 20th cent., with total of 45 dated docs tied, values to \$10 in multiples -----	MB	5.00
129	Fiume, about 30 items, beauties -----	SB	7.50
130	Italian colonies, Libia, Trieste, Africa, Eritrea, Somalia, about 75 items, pairs, (TB), some blocks -----	SB	15.00
131	Italy, Commerce (Cambiali), about 200 items, early to recent, shades, perf varieties, singles, multiples -----	SB	15.00
132	Same, 50 items, passports, Riscontro, legalization, consular, etc.	SB	7.50
133	Same Bollo, over 400 items, from 1863 (no. 1) to 1959, shades perf varieties, singles, multiples, for the specialist -----	SB	25.00
134	Same, Administrative, large and small stamps, about 85 items,		

	perf varieties, singles, multiples -----	SB	10.00
135	Same, transition period from LV, 1st 4 issues, about 200 items, shades, perf varieties, flaws, for the specialist -----	SB	40.00
136	Same, Lusso & Scambi, about 50 items, large and small, shades, SB		7.00
137	Same, Alberghi ovpt., 15 items, large and small -----	SB	2.00
138	Same, weights and measures, 20 items -----	SB	2.50
139	Same, Sull'Entrata, about 225 items, earlies to recent, singles, TB pairs, wmk varieties, shades, etc. -----	SB	25.00
140	Same, Scambi Commerciali, about 55 items, large and small -	SB	4.50
141	Same, scarcer items, Radiofonia, Quaderni, Verbal contract, Titoli Azionari, Catastale, matches, cinema, etc., TB pairs, about 125	SB	20.00
142	Same, over 50 items, Auto, Tourism, Spese Voluttuarie, Registration, Soliderieta, etc. -----	SB	7.50
143	Same, 24 small and large insurance stamps, 5 cigarette stamps, plus a few odds and ends -----	SB	4.00
144	Czechoslovakia, 67 diff. revs., nice collection -----	MB	15.00
145	Mexico, collection of 337 diff. to 1944 -----	MB	50.00
146	Italy, beautiful starter for federals and municipals, colonies, LV, etc., collection of 844 diff. -----	MB	120.00
147	South America, excellent starter for 13 diff. countries, 1122 diff. revs, about 700 Argentine, the rest varied -----	MB	100.00
148	Austria-Hungary, collection of 660 diff. -----	MB	50.00
149	Belgium, good starter of 231 diff. revs. -----	MB	25.00
150	Germany, collection of 362 diff. federal and provincial -----	MB	55.00
151	Switzerland, excellent starter of 2050 diff. federals, cantonals and municipals -----	MB	170.00
152	Same, 1686 diff., heavy in dated Bern and Luzerne -----	MB	180.00
153	Same, 1180 diff., small starter -----	MB	150.00

Note: The following lots, 154 thru 244, are the California County Documentary stamps, in use only 6 months. Most counties used very few and destroyed the remainders. These are destined to become the scarcest of all philatelic Americana. Bid accordingly. Values shown are estimated worth.

154	Butte County, 0.55 face, SE top, mint single, only 2 or 3 known. Est. 5.00		
155	Same, El Dorado County	176	Butte County, 22.00 face, SE top, Mint single, very rare. Est. 33.00
156	Same, Imperial County	177	Same, El Dorado County
157	Same, Mariposa County	178	Same, Imperial County
158	Same, Mendocino County	179	Same, Monterey County
159	Same, Monterey County	180	Same, San Bernardino County
160	Same, Shasta County	181	Same, Shasta County
161	Same, Sutter County	182	Same, Sutter County
162	Same, Tehama County (SE left)	183	Same, Tulare County
163	Same, Trinity County (SE left)	184	Same, Ventura County
164	Same, Tulare County (SE top)		Note: The following lots, 185 thru
165	Same, Ventura County		206, are perf 4 sides except where
166	Butte County, 11.00 face, SE top, mint single, very rare Est. 16.50		noted, and are mint singles.
167	Same, Imperial County		Estimate
168	Same, Monterey County	185	Tulare County, 1.10 face -- 5.00
169	Same, Sacramento County	186	Same as 185
170	Same, San Bernardino County	187	Imperial County, 2.20 face 5.00
171	Same, San Joaquin County	188	Same as 187
172	Same, Shasta County	189	Butte County, 3.30 face -- 5.00
173	Same, Sutter County	190	Same as 189
174	Same, Tulare County	191	Butte County, 4.40 face -- 10.00
175	Same, Ventura County	192	Same as 191

193	El Dorado County, 4.40 face	10.00	199	San Bernardino Cty, 5.50 f.	10.00
194	Same as 193		200	Same as 199	
195	Tulare County, 5.50 face	10.00	201	Sacramento County, 11.00 f.	16.50
196	Same as 195		202	Same as 201	
197	Ventura County, 5.50 face	10.00	203	Centura County, 55.00 face	80.00
198	Same as 197		204	Same as 203	
205	San Joaquin County, 11.00 face, SE left				Est. 16.50
206	Mariposa County, 44.00 face, SE left				Est. 65.00

Note: The following lots, 207 thru 231, are all King County and are perf. 4 sides, mint singles, except where noted.

	Estimate		219	Same, 4.40 face	10.00
207	Kings County, 1.10 face	5.00	220	Same, SE top	
208	Same, SE top		221	Same, 4.95 face	10.00
209	Same, 1.65 face	5.00	222	Same, SE top	
210	Same, SE top		223	Same, 5.50 face	10.00
211	Same, 2.20 face	5.00	224	Same, SE top	
212	Same, SE top		225	Same, 11.00 face	16.50
213	Same, 2.75 face	5.00	226	Same, 22.00 face	33.00
214	Same, SE top		227	Same, 33.00 face	50.00
215	Same, 3.30 face	10.00	228	Same, 44.00 face	66.00
216	Same, SE top		229	Same, 55.00 face	82.50
217	Same, 3.85 face	10.00	230	Same, 110.00 face	165.00
218	Same, SE top		231	Same, 550.00 face	800.00

Note: The following lots, 232 thru 244, are complete mint sets, except as noted, and contain the following values: 1.10, 1.65, 2.20, 2.75, 3.30, 3.85, 4.40, 4.95, and 5.50, for a total of 9 stamps where complete; all are mint singles, with SE at top or one side.

232	Butte county, less 1.10 stamp	Est. 60.00
233	El Dorado county, less 1.10 and 1.65 stamps	Est. 55.00
234	Imperial county (complete)	Est. 65.00
235	Mariposa county, less 4.40 and 4.95 stamps	Est. 45.00
236	Monterey county, less 1.65, 2.75, 4.40 and 5.50 stamps	Est. 35.00
237	Sacramento county (complete)	Est. 65.00
238	San Bernardino county, less 1.10 stamp	Est. 60.00
239	Shasta county (complete)	Est. 65.00
240	Sutter county (complete)	Est. 65.00
241	Trinity county, less 2.75 and 3.85 thru 5.50 stps (4 stps only)	Est. 20.00
242	Tehama county, less 1.65, 2.75, 3.85, 4.95 and 5.50 (4 stps only)	Est. 25.00
243	Tulare county (complete)	Est. 65.00
244	Ventura county, less 1.10 and 2.75 stamps	Est. 55.00

Note: End of California lots.

245	North Missouri Railroad, Certificate of RR tax, filled out in 1870, embossed with RR seal; creased.	OPEN
246	Pacific Steam Navigation Co., U.S. Head Tax Receipt, filled out in 1926, handstamp seal, folded, tear	OPEN
247	Wells Fargo check, dated 187_, unused, San Fran., with RN-F2	OPEN
248	Brewer's Permit, First series, 1872, unused, but punch cancels neatly repaired; grey silk paper	OPEN
249	Customs Service Stamp for Imported wine and malt liquors, series of 1935, used on SS American Traveler for German Beer, 1963; folded and punched	OPEN
250	Special Tax Stamp, retail dealer in oleo, 1941, \$6 black on green, used in Md., punch holes	OPEN
251	Same for Practitioner Dispensing Opium, 1928, used in Reno, \$1 black on buff, stained, torn edge	OPEN
252	Same, 1922, \$3 black on grey, used in Minnesota, small tear at top.	OPEN
253	Same, retail dealer in Fermented Malt Liquor, 1949, used in Calif.,	

	\$22 black on orange, creased -----	OPEN
254	Same, 1951, \$22 green on white, used in Calif., creased -----	OPEN
255	Same, dealer in Fermented Liquors, 1934, \$20 black on white, used in Calif., creased, tear at left edge -----	OPEN
256	Same, Coin-Operated Amusement Devices, 1946, used in Calif., \$10 black on grey blue, staple hole -----	OPEN
257	Same, 1945, \$20 green on yellow, used in Calif., staple hole ----	OPEN
258	Same, 1947, value filled in (\$20), orange, used in Calif., creased.	OPEN
259	Same, Coin-Operated Gaming Devices (slot machines?), 1947, used in Reno, \$300 black on green, creased, staple holes -----	OPEN
260	Large Special tax stamp, Dealer in Mfgd Tobacco, 1874, \$5, coupon and stubs, punch cancels, folded -----	OPEN
261	Multiple of USIR Bottle Stamp, 1 pint red, handstamped Acme Bottling Co., 19 stamps, folded -----	OPEN
262	Springer's 2nd Edition, 1963, Taxpays, like new -----	OPEN
263	Same, 3rd Edition, 1964-65, like new -----	OPEN
264	Italian Municipals, early and recent, collection of over 930 diff., excellent starter -----	MB 75.00
265	Spain (260) and Portugal (62), collection of 322 diff. -----	MB 35.00
266	India, Jhind State lithograph, 1875, Raj Press Sangrur, sheet of (50) stamps printed for use as official but never released; bears ruler's crest in lieu of value; wide margins with printer's imprint; VF	MB 26.00
267	USIR, R1B, vertical pair, imperf top, bottom and between; pen cancel; VF; CV 5.00 -----	MB 1.40
268	Same, vertical strip of 5, crease in center, center slightly right, pen cancel each stamp; CV 50.00 -----	MB 8.50
269	USIR, R9B, horiz. pair, selvage at right; imperf left, right, between; pen cancel each; CV 7.00 -----	MB 2.25
270	USIR, R19B, vertical strip of 3, pen cancel, fair center, imperf top, bottom, between; CV 3.40 -----	MB 1.25
271	USIR, R40B, vertical strip of 3, pen cancel each, imperf top, bottom, between; perfs cut at right; CV 6.40 -----	MB 2.75
272	USIR, R44A, horiz pair, imperf, pinhole from pen cancel, CV \$8	MB 2.00
273	USIR, R42A, vertical pair, imperf, huge margins, pen canc, CV \$5	MB 1.25
274	Same, horiz pair, same as 273 except margins closer at sides.	MB 1.25
275	USIR, R48A, imperf horiz pair, crease, margins close, pen cancels, CV 8.00 -----	MB 2.25
276	Same, vertical pair, crease, margins fair -----	MB 2.25
277	Same, horiz pair, punch cancels and 2 small tears -----	MB .70
278	USIR, R57A, imperf horiz pair, pen cancels, 3 wide and one touch (bottom) margins; CV 25.00 -----	MB 6.50
279	One man's mounted collection of USIR, CV 350.00+, starts with R1 all the way thru the end of the Scott pages. Many earlies in VF condition, and varying condition on the later stamps. Mint items included. Many empty spaces, but many rarities included -----	SB 180.00
280	Latin American group, includes revenues, officials, postage, telegraphs; 82 stamps -----	SB 5.00
281	Mexico, 65+ revenues, registration labels, etc. -----	SB 4.00
282	Denmark, mostly locals and railroads, few revs; 50+ stamps.	SB 5.00
283	Mix of world revs, cinderellas, etc., condition varied, 28 items.	SB 1.00
284	Hungary, about 130 revs., telegraphs, cinderellas, etc. -----	SB 5.00
285	Austria, 410+ revs and telegraphs, mostly diff, some duplication, condition varied -----	SB 25.00
286	USIR, Lincoln stamped paper, \$1000 Railroad Bond; The sensational 1867 error with RN-P1 and V1 struck in green to obliterate RN-W2 orange -----	MB 45.50

287	USIR, Lincoln on 30 gal. Distilled Spirits of 1875 on green silk paper; punched cancels neatly filled in with matching paper. Full stub with coupons attached; very scarce thus	MB	60.00
288	USIR, 60 gal., otherwise same as lot 287	MB	60.00
289	USIR, Wine RE169; \$1000 face, 4 small pinholes, VF center, used, CV 80.00	MB	40.00
290	USIR, wine RE158; \$4.80 face, mint, unpriced thus; VF	MB	7.50
291	USIR, wine RE165; \$200 face, mint VF, unpriced thus	MB	23.00
292	USIR, wine RE152; \$1.92 face, mint VF, CV 16.50	MB	7.50
293	Same as 292		
294	USIR, wine RE176; \$5 face, one line, mint (speck in margin), unpriced thus, VF center	MB	19.30
295	USIR, wine RE181; \$20 face, one line, mint VF, unpriced thus	MB	16.50
296	USIR, wine RE175; \$4 face, one line, very scarce thus; perfin cancel, skillfully repaired; CV 50.00	MB	20.00
297	USIR, wine RE42; handstamped "CLASS B" upside down, rare, VF center, clear impression	MB	7.00
298	USIR Puerto Rico, Boutwells; complete mint set except the unissued 30c stamp; all in brilliant colors, finely centered, very few mint sets exist; CV 231.25	MB	110.00
299	Same, \$1 value, RE51, used, VF center, slight scuff top, CV 17.50	MB	9.00
300	Same, 3c value, RE36, mint, brilliant color, VF; CV 55.00	MB	28.00
301	US Telegraph 12T3, horiz. strip of 3, ovpt. "One" in black, selvage 3 sides; mint OG, CV 60.00	MB	18.00
302	US Telegraph, 17T1, 1947, pane of 9 with selvage, VF center; mint OG, CV 50.00	MB	16.50
303	US Telegraphs, 4T2a, horiz imperf pair, mint OG, unpriced thus	MB	12.50
304	US Telegraphs, 4T2b, vert pair imperf between, ample margins all around; VF mint OG, CV 30.00	MB	10.00
305	US Telegraph, 5T4, issued 1870, mint OG, VF center, CV 16.50	MB	6.50
306	US Telegraph, 1940, 3 panes of 1c (16T99) and 2 panes of 5c (16T101); each pane 5 stamps; mint OG, CV 3.50	SB	1.50
307	US Bicycle mail stamp, 12L2, ample margins all around, mint OG; CV 7.00	MB	6.00
308	US War stamp, WS6, Lincoln portrait on \$5 face, mint no gum, SE right side, VF center; CV 250.00	MB	95.00
309	US Sanitary Fair, proof in green on card, WV-G2, VF margins	MB	8.00
310	USIR, Hembold RS109, die proof essay on card in blue, huge margins, VF	MB	12.50
311	USIR, medicine RS90d, on full medicine wrapper, reinforced in places on rear but clean on face	MB	9.00
312	USIR, match wrapper RO52a, superb, huge margins, white paper; CV 5.00	MB	3.50
313	USIR, RT9d, extra fine; CV 12.50	MB	9.00
314	USIR, RT22d, hand precancel, VF center; CV 12.00	MB	6.50
315	USIR, RT24b, precancel W, superb center, a beauty; CV 15.00	MB	10.50
316	US Dept Stamps, 6c Lincolns, O4, 18, 38, 60, 75 and 117; VF center and all mint with some OG; CV 13.20	MB	7.00
317	Same, D107, 6c Justice, VF center, OG; CV 17.50	MB	10.00
318	US mini-lock seals in black, horiz strip of 10	MB	12.00
319	USIR, Brewer's Permit, 1875, black on green silk, Springer CV 4.50; VF margins; small reinforce on rear	MB	4.00
320	USIR, Brewer's Permit, 1878, black on green, slight crease in center, centered left; CV 8.00	MB	4.00
321	Same, black on blue paper, unpriced thus, nice and clean, slight crease, center left	MB	6.00

322	USIR, 1933 beers, 5, 10, 25 bbl; Nos. 168, 169, 170; one-inch punch cancel each, and perfin; Hubb CV 52.50	MB	9.50
323	USIR, 1933 beers: 1/8b, 1/4a, 1/2a, 1 bbl a and b, all perfin; 1933 second issue 1/4 and 1/2, both perfin; 1947 issue 1/8 and 1/4 bbl, both with 1/2-inch punch and perfin; all have ample margins; CV 16.25	MB	8.00
324	USIR, 1947 beers, 5 and 10 bbl; 1/2-inch punch cancel and perfins; nos. 193 and 194; ample margins; CV 35.00	MB	10.00
325	USIR, 1947 beers, 100 and 500 bbl; the 100 bbl has cutout which has been matched and filled in; the 500 bbl has 1/2-inch punch cancel; both with perfins; ample margins; CV 55.00	MB	20.00
326	USIR, 1878 beer, 1/3 bbl, VDH 42b; VF mint, sheet margin left side, other margins ample	MB	35.00
327	Same, VDH 42d, beautiful color, VF mint, ample margins	MB	37.50
Note: Lots 326 and 327 are part of pairs of each. Any member who would prefer to have the full pairs rather than the singles is invited to advise the Sales Mgr. well in advance of bid closing. Price on pairs will then be quoted.			
328	USIR, group of 1st issue freaks, including: R15c, horiz, folds lower 1/4 of stamp; R24c, vertical fold lower left, slight thin; R54b, small horiz folds; 2 copies R55c, extra row of perfs at base; R58c small vert fold in paper top right; and R61c, 1/2 row double perfs at base.	OPEN	
329	France, mix of over 200 revs, mostly earlies, condition varied	SB	5.00
330	Set of 80 diff 1939 Wildlife seals	MB	2.00
331	Argentina, over provincial revs, mix of mostly mint	SB	8.00
332	France, mounted mix of 188 early revs, mostly used	SB	4.00
333	Gilbert & Koehler catalog of Great Britain revenues (with Ireland); 1906-07 edition; binding split but pages fine	OPEN	
334	Mass. State revs, 75 items, including 2 mint blocks, duplication	SB	5.00
335	Voucher, N. Y. Central & Harlem River RR cancel on R15c tied to NY Central RR doc.	SB	2.50
336	Collection of USIR cigarette taxpays, many hundreds mounted and written up; most stamps ovptd with vendor ID numbers; also includes many Free of Tax items; beautiful starter or specialist collection	SB	25.00
337	State Liquor seals, Idaho Hubb. LS6, full sheet of 100	CV	75.00
338	Same, Rhode Island, LS5, full sheet of 100	CV	45.00
339	Same, Utah, LS6, full sheet of 100	CV	75.00
340	Same, W. Va., LS4, full sheet of 100	SB	20.00
341	Collection of USIR Tobacco, Cigar, and small Cigar taxpays, similar to lot 336, many hundreds mounted, again a fine starter	OPEN	
342	Same, mix of several hundred duplicates of collection above, both the tobaccos and the cigarettes included	OPEN	
343	Block of 104 "Twenty Class A Cigarette" ornamental stamps, (took the place of the taxpays)	OPEN	
344	Similar, block of 80, leaf design	OPEN	
345	Similar, partial block of 72 stamps, indian head design	OPEN	
346	Mounted group of the long cigar and cigarette strips, various dates and sizes, from very earlies to series 114, condition varied, approx 60 strips, etc.	OPEN	
347	Mix of the tobacco tax exempt labels, including sea stores, items for use outside US, etc.; singles, blox, multiples, moderately large group	OPEN	
348	OPA WW2 gas rations stamps, mix of about 25 items, including non-Highway stamps; singles, pairs, etc.	SB	1.00
349	Photocards, two diff with R15c tied	SB	1.00
350	Booklet of Public Moneys Express Receipt and Waybills, few missing,		

	dated circa 1901, a few with battleship docs tied	OPEN
351	Mix of 10 long cigar strips, including 1 Canada, condition varied.	OPEN
352	Bank checks, three items, late 19th cent., with RN-D1, G1 and X7; cut cancels; People's National Bank, Rock Island, Ill.	OPEN
353	US Govt Thrift Card, issued circa 1917; contains 10 copies of WS1 Thrift stamps pasted in; complete with separate appeal from Govt for their purchase; WW1 Americana	OPEN
354	USIR Bottle stamps, 1/5 Gal. red, strips, one block of 12, and one of four; creased, unused	OPEN
355	Seven documents with USIR docs tied, circa 1939-40	OPEN
356	Larsen's Sidelines Handbook #3 and newsletter #3	OPEN
357	US "Poached Eggs" coil testing stamps, mint OG coil pair, grey SB	1.50
358	Same as 357	
359	Same as 357	
360	USIR Narcotics strip, 9c purple, 4-inch size, canceled in red	SB 3.00
361	Same, 6-inch size	SB 2.50
362	Same, 19c value, 6-inch size	SB 2.00
363	Same, 20c value	SB 3.50
364	USIR beer tax stamps, 1933-34, VDH 173, 175, 180, 182; perfin cancels, condition varied	OPEN
365	USIR, RD307, vertical strip of 3; cut cancel, no CV thus, SE right.	OPEN
366	Same, RD283; used single, cut cancel, SE right, center OK	CV 25.00
367	Same, RD260; cut cancel, SE right and bottom, center OK	CV 65.00
368	Same, RD 286; cut cancel, SE right, center OK	CV 75.00
369	Same, RD312; light cut cancel, SE right, center OK	CV 115.00
370	Same, RD364; cut cancel, SE right, center to top	CV 90.00
371	California Outdoor Advertising Permit, miniature license plate type thingy, 1960, metallic	OPEN
372	Same, 1964 thingy	OPEN
373	US Postal card, UPSS R16-12, Scott UY9R, reply card used as stock proxy with R234 tied on reverse, 1922; scarce and unusual usage.	OPEN
374	Portugal, mix of over 800 revs, singles, blox, multiples; many in mint condition; ideal for dealers	SB 8.00
375	Same, over 300 unassorted mix; pre WW1; many cut from original documents on paper, some duplication, but showing wide variety	SB 3.00
376	Great Britain, medicine, GB15 per Griffenhagen, proof, (probably one of a number stolen from proof books at Somerset House early in this century); 1802-1822, probably circa 1806	MB 25.00
377	Same, half sheet (pane of 5) of Griff's GB21 (3p); with ad for Keating's Worm Tablets, registered 1858; hinges on reverse, otherwise fine	MB 10.00
378	Same, Griff's GB36 (1½p); color trial; De La Rue, 1878, black and green (regular issue black and red). Example of regular GB36 included to show contrast, which is the first Medicine printed by De La Rue, and is also rare	MB 20.00
379	Check, on Aull Savings Bank, Lexington, Mo., 1873, ornate, with RN-D1 and cut cancel	MB 2.00
380	USIR, large tax stamps, three items, punch cancels; Rectified 1879; Brewer less than 500, 1875; Brewer more than 500, 1879; complete with coupons and stubs	MB 5.00
381	Same as 380	
382	Same, 5 items, same condition; Brewer less than 500, 1883; Prov. Peddler 2nd class, 1883; Brewer more than 500, 1883; Peddler 2nd class, 1884; Peddler 3rd class, 1876	MB 9.00
383	Same, 5 items, same condition; Prov. Dealer in MFG Tobacco, 1883; Brewer of less than 500, 1882; same, 1884; Peddler 2nd	

	class, 1877 and 1882 -----	MB	8.00
384	Same as 383		
385	Collection of 51 of the same, all different, same condition --	MB	35.00
386	Same, collection of 45 different -----	MB	28.00
387	Same, 5 items, Brewer of more than 500, years 1876, 1877, 1879, 1882, 1883 -----	MB	9.00
388	Same, 5 items, Peddler 3rd class, 1877; 4th class, 1877 and 1879; Brewer more than 500, 1883; Provis. Mfg of Tobacco, 1883 --	MB	8.00
389	Tax Bill, 1938, 2 NY stocks and 1 USIR stock tied and perfined	SB	1.00
390	Receipt for stock transfer, 1940, 3 NY stocks and 2 USIR stocks tied and cut -----	SB	1.00
391	Same, but printed cancel -----	SB	1.00
392	Debenture bonds, \$1,000 face, 1956, with 2 USIR docs tied, each (There are 9 such bonds)	SB	.75
393	Stock certificate, cancelled 1947, delivery bill tied on -----	SB	1.00
394	Same, 1953, 2 USIR and 3 NY stocks tied -----	SB	1.00
395	Same, 1923, 1 USIR and 2 NY stocks tied -----	SB	1.50
396	Same, 1936, 2 USIR and 2 NY stocks tied -----	SB	1.50
397	Same, 1936, 1 USIR and 1 NY stocks tied -----	SB	1.00
398	Same, 1924, 2 USIR tied -----	SB	1.00
399	Same, 1923, 1 USIR and 2 NY stocks tied -----	SB	1.00
400	Same, 1923, 1 USIR tied -----	SB	.75
401	Same, 1925, 1 USIR tied -----	SB	.75
402	Stock certificates, 17 diff unused, beautiful engraving -----	SB	2.00
403	Same, 10 diff used -----	SB	2.50
404	Same, 7 diff used -----	SB	2.00
405	Same, 10 diff unused -----	SB	1.25
406	Same as 405	408 Same as 405	
407	Same as 405	409 Same as 405	
410	Tobacco strips, USIR, 18 diff, condition varied -----	MB	2.50
411	USIR large special tax stamp 187--, Mfg Cigars, punched --	MB	2.25
412	Same, 1879 Peddler 2nd class, punched -----	MB	2.25
413	USIR, 1 large and 1 small Zachary Taylor, series 1878, Warehouse Distillery stamps, punched cancels -----	MB	2.00
414	Same as 413		
415	Same as 413		
416	USIR Narcotics, 17 diff. -----	MB	11.00
417	USIR cigarettes, taxpays, 49 diff. -----	MB	10.00
418	USIR wines, RE2//25, 4 items, plus a few other USIR -----	SB	1.50
419	USIR, 58 diff RD71//349, 43 uncut, others varied -----	SB	8.00
420	USIR, 33 diff R288//374, varied condition, CV 10.00+ -----	SB	7.00
421	USIR, R303, SE bottom, center to right, uncut -----	MB	3.00
422	USIR, R691, SE right, pinholes -----	MB	3.00
423	USIR, 27 diff, R379//450, varied condition, CV 10.00+ -----	SB	7.00
424	USIR, 21 diff, R586//642, varied condition, CV 9.00+ -----	SB	6.00
425	USIR, 21 diff, R452//500, varied condition, CV 10.00+ -----	SB	7.00
426	USIR, R406 (perfin, SE right), R639 center left, & R678 (pinh)	SM	5.00
427	USIR, 14 diff, R413//668, varied condition, CV 5.00+ -----	SB	2.50
428	USIR, 17 diff, R501//549, varied condition, CV 10.00+ -----	SB	7.00
429	USIR, 14 diff, R550//578, varied condition, CV 10.00+ -----	SB	7.00
430	Great Britain, group of 215 diff revs -----	SB	8.00
431	Br. Colonies and India, 149 diff revs -----	SB	6.00
432	Italy, mix of 550 revs, mixed condition, about 100 diff. -----	SB	15.00
433	Red China revs, 1948-52 (43 diff) plus China (39 diff) -----	SB	5.00
434	Gr. Britain, Marine Policy, 27 diff plus 1 Ireland -----	SB	2.00
435	France, Valeurs Etrangeres (Foreign Stock) revs, mint,		

	5 diff unpriced by Kremer "Scarce except 1 France" -----	OPEN
436	Canada, Excise, Sissons R253, 30 copies F, CV 45.00 -----	MB 5.00
437	Canada, Sask. Law, Sissons R42, 15 copies, CV 30.00 -----	MB 4.50
438	Foreign revs, mix of 350 with defects, AS IS -----	OPEN
439	USIR, tobacco strip, 1870, 16B, 4 oz. green imperf; Lincoln portrait in violet silk, extra fine strip -----	MB 12.00
440	Same, 1872, 49a, 16 oz., black on violet silk, E.F. -----	MB 20.00
441	Same, 1875, 70b, 16 oz., Statue on green silk, VF no tears or holes	MB 4.00
442	Same, 1879, 94a, 16 oz., perf, beautiful condition -----	MB 4.00
443	Same 1883 provisional, #100, 16 oz. green, perf, VF -----	MB 2.00
444	Same, 1883, #106c, 16 oz. rouletted, green on grey, EF -----	MB 2.50
445	Same, 1883, #106e, perf, dark green, 16 oz., VF -----	MB 1.00
446	Same, provisional #131, 16 oz. rouletted, black, VF -----	MB 2.00
Note: The following lots 447 thru 454, are strip snuff stamps; Springfield nos.		
447	USIR, 1872, 7a, 8 oz. steamship, perf., violet silk, pen canc., VF	MB 4.00
448	Same, 1872, 8a, 16 oz. steamship, perf, violet silk, VF -----	MB 12.00
449	Same, 1875, 11b, 8 oz. Rawlins, green silk, perf. VF -----	MB 3.00
450	Same, 1879, 27a, 16 oz. Seward, perf, violet silk, VF -----	MB 10.00
451	Same, 1883, 3 lb, provisional 16 oz., Seward perf on green wmkd paper, EF -----	MB 12.00
452	Same, 1883, 35b, 16 oz Seward, perf, grey wmkd paper, EF --	MB 10.00
453	Same, 1883, 35c, as last but blue wmkd paper, unlisted thus --	MB 10.00
454	Same, 1898, 51, 16 oz. Seward, rouletted, blue paper, VF -----	MB 5.00
Note: The following lots, 455 thru 461, are the red penalty special tax stamps.		
455	Retail Liquor Dealer, Imperf pair, 1873, with red penalty at bottom of each stamp -----	MB 15.00
456	Same, 1874, imperf pair, large red bar at bottom -----	MB 10.00
457	Mfg of Cigars, 10.00, 1873, red penalty -----	MB 5.00
458	Retail Dealer in Malt, 20.00, 1873, red penalty -----	MB 7.50
459	Peddler 2nd class, 25.00, 1873, red penalty -----	MB 10.00
460	Wholesale Liquor Dealer, 100.00, 1873, red penalty -----	MB 12.50
461	Dealer in Leaf Tobacco, 25.00, 1874, large red bar -----	MB 7.50
Note: The following lots, 462 thru 485, are full sheets of the USIR special tax stamps.		
462	1875, Sheet of 3, bearded Lincoln, black and green, Proof Spirits, 60 gal denom; RRR -----	MB 125.00
463	1878, sheet of 3, woman holding grapes, Rewarehousing Grape Brandy, black and green, Wmkd USIR; RRR -----	MB 45.00
464	1878, sheet of 3, Special Bonded Warehouse for Grape Brandy, black and green, Wmkd USIR; RR -----	MB 35.00
465	1872, sheet of 4, Brewers Permit, black on pink, inn keeper and tramp -----	MB 30.00
466	1875, sheet of 4, Brewers Permit, black on green silk, long- shoreman on wharf, holding bill of lading -----	MB 25.00
467	1878, sheet of 3, Proof Spirits, black and green, Wmkd USIR, Daniel Webster -----	MB 35.00
468	1878, sheet of 4, Tobacco and Snuff Exportation, black and green, Andrew Jackson, wmkd USIR -----	MB 13.50
469	1878, sheet of 4, Andrew Jackson, as above, black and green on silk, not watermarked -----	MB 17.50
470	1878, sheet of 4, Distilled Spirits for Exportation, Columbia in toga, diadem of stars, wmkd USIR -----	MB 11.50
471	1868, sheet of 4, Stamp for Stock on Hand, Justice holding scales and sword -----	MB 19.50
472	1872, sheet of 4, Distillery Warehouse, black and green, silk paper, old Treasury building -----	MB 25.00

473	1867 sheet of 3, Distillery Warehouse, black and cream, Wheat harvesting scene -----	MB	35.00	
474	1876, full sheet, Wholesale Liquor Dealer, black and green, eagle rampant on shield -----	MB	22.50	
475	1875, sheet of 4, Rectified Spirits, 20 Gal denom., Alexander Hamilton, black and green on old silk paper -----	MB	20.00	
476	Same, 1875, 30 gal denom -----	MB	22.50	
477	Same, 1875, 40 gal denom -----	MB	25.00	
478	Same, 1875, 50 gal denom -----	MB	27.50	
479	Same, 1875, 80 gal denom -----	MB	35.00	
480	1872, sheet of 3, Proof Spirits, grey and white, farmer with horses and hay harvest -----	MB	40.00	
481	1872, sheet of 4, Export of Mfgd Tobacco, black and white, veiled lady in grey, Columbia -----	MB	19.00	
482	1873, sheet of 4, Rectified Spirits, black and green on old silk paper, seated female with sceptre and ship -----	MB	11.50	
483	1872, sheet of 4, Distilled Spirits for Exportation, black and cream, First series, Mercury seated by old still -----	MB	19.00	
484	1875, sheet of 4, Distillery Warehouse, black and green, seated female with shield and wine glass -----	MB	11.50	
485	1872, pair only, with 2 heads of Lincoln on each of the 2 stamps, 40 lbs Tobacco, black and green silk -----	MB	55.00	
Note: The following lots, 486 thru 525, are single stamps, listed by set or sep- arately; they are the large special tax stamps of the different series first started in 1873. All are in clean collectible condition with the usual govt punch cancel.				
486	Category Mfr of Tobacco, 10.00 denom., complete from 1873 thru 1885, 13 diff -----	MB	25.00	
487	Category Rectifier of Distilled Spirits, 200.00 denom., complete from 1873 thru 1885, 13 diff -----	MB	35.00	
488	Category Brewer of more than 500 Bbls., denom 100.00, from 1873 thru 1882, 10 diff -----	MB	22.50	
489	Category Peddler 1st class (3 or more horses to the vehicle), denom. 50.00, white, 1874 -----	MB	12.50	
490	Same, green, 1875 -- MB	12.50	509 Category Special Tax on One	
491	Same, pink, 1876 -- MB	12.50	Still, denom 20.00, white,	
492	Same, lemon, 1877 -- MB	12.50	1874 ----- MB	9.50
493	Same, purple, 1878 -- MB	12.50	510 Same, green, 1875 -- MB	9.50
494	Same, chocolate, 1879 MB	12.50	511 Same, pink, 1876 -- MB	9.50
495	Same, orange, 1880 -- MB	12.50	512 Same, lemon, 1877 -- MB	9.50
496	Same, cream, 1881 -- MB	12.50	513 Same, purple, 1878 -- MB	9.50
497	Same, yellow, 1882 -- MB	12.50	514 Same, chocolate, 1879 MB	9.50
498	Same, grey green, 1883 MB	12.50	515 Same, orange, 1880 -- MB	9.50
499	Category Mfr of Stills, denom	516 Same, cream, 1881 -- MB	9.50	
	50.00, white, 1874 --- MB	8.50	517 Same, yellow, 1882 -- MB	9.50
500	Same, green, 1875 -- MB	8.50	518 Same, grey green, 1883 MB	9.50
501	Same, pink, 1876 -- MB	8.50	519 Category Special Tax on One	
502	Same, lemon, 1877 -- MB	8.50	Worm, denom 20.00, white,	
503	Same, purple, 1878 -- MB	8.50	1874 ----- MB	15.00
504	Same, chocolate, 1879 MB	8.50	520 Same, green, 1875 -- MB	15.00
505	Same, orange, 1880 -- MB	8.50	521 Same, lemon, 1877 -- MB	15.00
506	Same, cream, 1881 -- MB	8.50	522 Same, chocolate, 1879 MB	15.00
507	Same, yellow, 1882 -- MB	8.50	523 Same, orange, 1880 -- MB	15.00
508	Same, grey green, 1883 MB	8.50	524 Same, grey green, 1883 MB	15.00
525	Category Retail Dealer in Leaf, denom. 500.00, highest denom. of all, chocolate, 1879 -----	MB	55.00	

Note: End of Special Tax stamps.

526	Hawaii, mint OG block of 4 of the 5.00 rev., perf 12, face 20.00	MB	20.00
527	Venezuela, 1868, 1 Real, unused litho block of 4	MB	3.50
528	Same, 5 Reales, block of 4	MB	3.50
529	Same, ½ Reale, block of 4	MB	7.50
530	Spain, 1894-95, mother & child, unused block 4, 18 Pesos denom	MB	4.00
531	Same, 37 Pesos denom	MB	6.00
532	Same, 28 Pesos denom	MB	5.00
533	Same, 3 Pesos denom	MB	2.00

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251

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251

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