

AMERICAN REVENUER



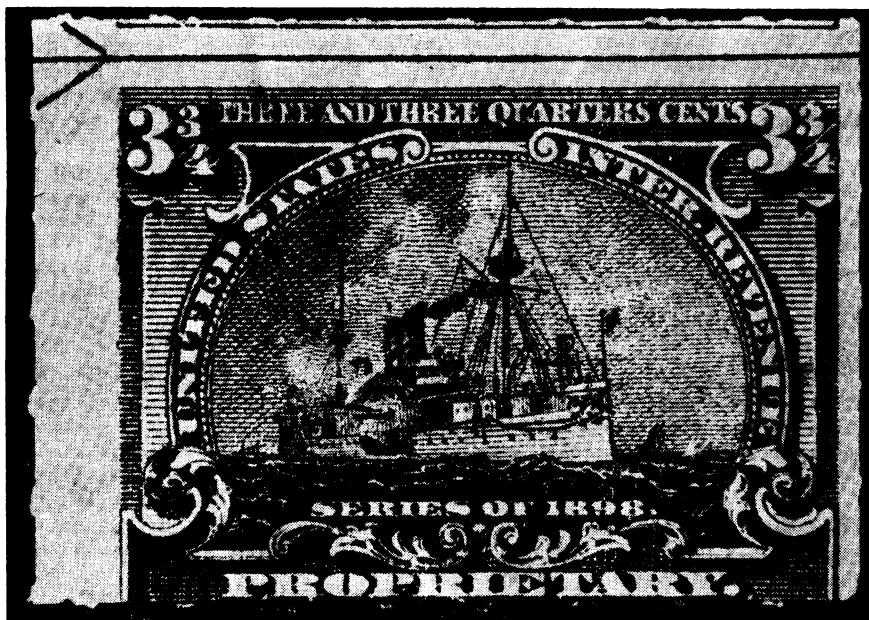
Journal of the American Revenue Association

Vol. 27, No. 4, Whole No. 254

April 1973

DOUBLE TRANSFER ON THE 3¾c PROPRIETARY (RB29)

Steve Leavitt (ARA 1442)



The above photo shows a very marked doubling of the upper left corner of the design. It is most prominent in the left "3¾", the words "THREE" and "STATES" and the ladders on the left. The arrow identifies it as position #1 on the bottom left pane.

THE AMERICAN REVENUER

Official Organ of the
AMERICAN REVENUE ASSOCIATION

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Preceding Date of Issue

Preceding Date of Issue

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Vol. 27, No. 4, Whole No. 254

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SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer

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

New Members

1502 MONTGOMERY, Hugh, 174
Rockland St., South Dartmouth,
MA 02748, by Louis S. Alfano.
U. S., esp. private die; doc's.
state revs.

1503 MOSS, Lt. J. Stephen, 1616A
James Road, Ft. Belvoir, VA
22060, by Louis S. Alfano.
Canada, incl. provinces.

1504 SHANDS, Bond R., Jr., 160
Clinton Park, San Francisco,
CA 94103, by Secretary. U.S.

Reinstated

222 BLUME, Malcolm J., 2 Camp-

bell St., Castlemaine, Victoria
3450, Australia, by Louis S.
Alfano. Br. Commonwealth, Ja-
pan, Spain, U.S. and states;
telegraph, royalty, RR stamps.

1235 BERNARD, Michel, 6 Sq. Henri-
Delormel, 75 Paris 14e, France.

Address Changes

Richard E. Phillips, 2134 Winding
Hill Rd., Davenport, IA 52807

Emmie L. Shewfelt, 737 S. Windsor
Blvd., Los Angeles, CA 90010

Correction to February Report

1487 PIGOY, Stephen I.—should be:
1487 PRIGOZY, Stephen I.

Previous membership total— 557

New members ————— 3

Reinstated ————— 2

Current membership total — 562

PRELIMINARY LISTING OF THE REVENUE STAMPS OF INDONESIA

By Terry Hines (ARA 1160)

Previous listings of the revenues of the Dutch Indies/Indonesia have been compiled by Enschede (1954) and van der Poel (1954). These, however, are largely concerned with those revenues issued while Indonesia was a Dutch colony or was under Japanese control. Enschede also lists several series issued during the Revolutionary Period (1945-1949). The present listing is of revenue stamps issued by the Republic of Indonesia since its independence in 1949. It is far from complete and any additions, corrections, etc. are most welcome. Contact the author at Box 5598 Duke Station, Durham, North Car. 27706.

Red changed to yellow.

10. 1 Gdn. green, yellow, & black
11. 25 Gdn. brown, yellow, & black

B. PLAKZEGEL (Receipt stamp)



1948. The note above regarding the Loonzegels applies also to this listing

A. LOONZEGEL (Wage stamp?)



1948. These stamps, which bear inscriptions in Dutch and values in Dutch currency, were issued in 1948, before Indonesia became independent. They are included here since they were used at least until the early 1950s. At some time a color change was made, the red background being changed to yellow. This may have been done at the time of independence but this is only speculation. This listing is taken mostly from Van der Poel.

1. 10 cts. red, green, and black
2. 15 cts. red, green, and black
3. 20 cts. red, green, and black
4. 25 cts. red, green, and black
5. 30 cts. red, green, and black
6. 40 cts. red, green, and black
7. 50 cts. red, green, and black
8. 75 cts. brown, red, and black
9. 1 Gdn. brown, red, and black
10. 1.25 Gdn. brown, red, and black
11. 1.50 Gdn. brown, red, and black
12. 2 Gdn. brown, red, and black
13. 2.50 Gdn. brown, red, and black
14. 3 Gdn. brown, red, and black
15. 4 Gdn. brown, red, and black
16. 5 Gdn. red, grey, and black
17. 6 Gdn. red, grey, and black
18. 10 Gdn. red, grey, and black
19. 25 Gdn. red, grey, and black
20. 50 Gdn. red, grey, and black
21. 100 Gdn. red, grey, and black

Red changed to yellow.

22. 15 cts. yellow, green and black
23. 25 cts. yellow, green and black
24. 30 cts. yellow, green and black
25. 1.25 Gdn. brown, yellow, & black
26. 2.00 Gdn. brown, yellow, & black

C. METERAİ TEMPEL (Revenue st.)

1954?-1966.

I. Perf. 12½x12

1. Rp. .20 green, yellow & black

1. 5 cts. red, grey, and black
2. 10 cts. red, grey, and black
3. 25 cts. red, grey, and black
4. 50 cts. red, grey, and black
5. 1 Gdn. green, red, and black
6. 2.50 Gdn. green, red, and black
7. 5 Gdn. green, red, and black
8. 10 Gdn. brown, red, and black
9. 25 Gdn. brown, red, and black



2. Rp. .25 green, yellow & black
3. Rp. .50 green, yellow & black
4. Rp. .75 brn., orange-red, blk.
5. Rp. 1.00 brn., orange-red, blk.
6. Rp. 1.25 brn., orange-red, blk.
7. Rp. 2.00 brn., orange-red, blk.
8. Rp. 3.00 brn., orange-red, blk.
9. Rp. 7.50 red, grey, and black

II. Perf. 12½

10. Rp. .25 green, yellow, black
11. Rp. .30 green, yellow, black
12. Rp. .50 green, yellow, black
13. Rp. .50 green, yellow, black
Dash replaces "0" in front of ,
14. Rp. .75 brown, orange, black
15. Rp. 1.00 brown, tan, and black
16. Rp. 1.50 brown, tan, and black
17. Rp. 1.50 Same as #16 but
small inscription of value at base
18. Rp. 2.00 brown, tan, and black
19. Rp. 2.50 brown, tan, and black
20. Rp. 3.00 brown, tan, and black
21. Rp. 3.00 Same as #20 but
small inscription of value at base
22. Rp. 5.00 red, grey, and black
23. Rp. 5.00 Same as #23 but
comma, not period, after "5"
24. Rp. 7.50 red, grey, and black
25. Rp. 10.00 red, grey, and black
26. Rp. 10.00 Same as #25 but
small inscription of value at base
27. Rp. 15.00 red, grey, and black
28. Rp. 25.00 red, grey, and black
29. Rp. 25.00 Same as #29 but
small inscription of value at base
30. Rp. 100.00 red, grey, and black
32. Rp. 1000.00 blue, light blue, black

III. Rouletted

33. Rp. .30 green, yellow, black
34. Rp. .50 green, yellow, black

IV. 1966 Overprints. All overprints are black. Perf. 12½

35. '66 in circle and pentagon on #15

36. Same on Rp. 1.— (period, not ,) brown, tan, and black. Overprint is 5mm from base on #36 and 7½mm from base on #35. This stamp has not been seen without overprint.
37. Same on Rp. 25.— red and grey. Not seen without overprint.
38. Same on #30.
39. 50 sen on Rp. 50.— red & grey. "50,—" and "LIMAPULUH RUPIAH" each obliterated with two bars and replaced with "0.50" and "LIMAPULUH SEN". '66 etc. toward center of stamp.



1967-date. Design and color change, perf. 12½.

40. Rp. .50 blue and light yell.
41. Rp. 1,— blue and pink
42. Rp. 5.— brown-red & orange
43. Rp. 10,— green and lt. brown
44. Rp. 25,— grey & light yellow
45. Rp. 50,— red & light green
46. Rp. 100,— orange, grey-green
47. Rp. 250,— green & light pink
48. Rp. 500,— red and grey-blue

D. METERAI PADJAK PEMBANGUNAN I (Construction tax stamp)



- 1949 ? Double stamp. Presumably the left half is retained by the issuing agency. Perf. 12½.

1. Rp. 0.05 purple, brown, blk.

E. METERAI RADIO (Radio tax stp)



export tax stamps. They are affixed to envelopes containing merchandise going out of the country. They are not cancelled by the post office but by the Bank of Indonesia.



19—?

1. Rp. 5.— red and black, 20.5 x 26mm, perf. 12..
2. Rp. 5.— red and black, 21x28 mm, perf. 12½x12
3. Rp. 7.50 red, tan, and black, 21x28mm, perf. 12½

1. Rp. 2,50 blue
2. Rp. 5,— red

F. SUMBANGAN IURAN RADIO (Radio dues stamp?)



195—? Design change.

3. Rp. 5,— red, green, & black
4. Rp. 10,— green, pink, black

1966.

1. Rp. 7,50 yellow and brown
2. Rp. 15,00 blue and brown
3. Rp. 150,00 dark pink and blue
4. Rp. 7,50 on Rp. 25,— green & purple. '66 etc. near center of stamp.

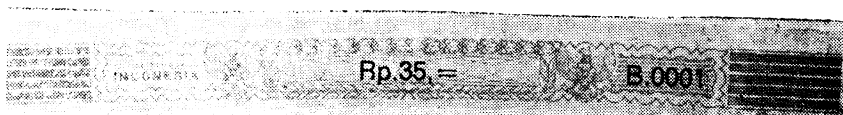
G. RETRIBUSI

1949? These seem to be some sort of

H. TIUKAI TEMBAKAU INDONESIA (Indonesia tobacco tax)

(illustrated below)

19—? Strip stamps, 115m x 12mm. The fact that the 115mm figure varies a bit but the stamps are always 12mm wide indicates that these are coils. Both the value and the number at the right of the stamp are



printed in black. What this number refers to is not known.

1.	Rp. 10,—	blue	#B tambahan (extra)	9.	10.—	Gdn.
2.	Rp. 22,50	blue	#B. 0001	10.	15.—	Gdn.
3.	Rp. 25,—	blue	#B. 0001	11.	20.—	Gdn.
4.	Rp. 25,—	blue	#B. 2417	12.	25.—	Gdn.
5.	Rp. 35,—	blue	#B. 0001	13.	30.—	Gdn.
6.	Rp. 40,—	blue	#B. 1068	14.	35.—	Gdn.
7.	Rp. 40,—	blue	#B. 1414	15.	40.—	Gdn.
8.	Rp. 42,50	blue	#B. 0001	16.	45.—	Gdn.
				17.	50.—	Gdn.
				18.	60.—	Gdn.
				19.	70.—	Gdn.
				20.	75.—	Gdn.
				21.	80.—	Gdn.
				22.	90.—	Gdn.
				23.	100.—	Gdn.
				24.	200.—	Gdn.
				25.	250.—	Gdn.
				26.	300.—	Gdn.
				27.	500.—	Gdn.

Color change. For different class of tobacco products?

9.	Rp. 15,—	orange	#B. 0001
10.	Rp. 20,—	orange	#B. 0001
11.	Rp. 22,50	orange	#B. 0001

Color change.

12.	Rp. 10,—	green	#C. 0001
13.	Rp. 15,—	green	#C. 0001
14.	Rp. 15,—	green	#C. 1414

I. Revenue stamped paper.



II. Circular impressions, diameter 31mm, orange. Year date is changed every year but issues of past years are not voided at the end of the year.

1949. (From Van der Poel, 1954)

1.	1.50	Gdn.
2.	2.—	Gdn.
3.	2.50	Gdn.
4.	3.—	Gdn.
5.	4.—	Gdn.
6.	5.—	Gdn.
7.	6.—	Gdn.
8.	8.—	Gdn.

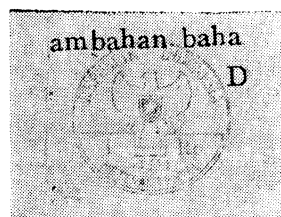
1953. Values in Indonesian currency.

28. 30 sen



1957. New design.

29. 50 sen



II. Circular impression, diameter 20 cm, design in orange.

30.	1 Rp.	"491" under eagle
31.	Rp. 1,—	"490" under eagle



J. Meters. Some large firms apparently use meters in place of stamps. Lloyd's of Indonesia is the only one seen to date. It is meter #504, orange and inscribed "BEA METERA" (tax stamp).

K. PEMERINTAH D.C.I. DJAKARTA
(City of Djakarta, municipal revenue stamp)



196—?-date

1. Rp. 200.— brown-purple & pink

References

Enschede, E. J., *List of the Fiscal Stamps of the Netherlands, Curacao, Surinam, the Netherlands-Indies (With Japanese Occupation), Indonesia, and New Guinea*. Driehuis, Netherlands: 1954.

van der Poel, J., *De Geschiedenis van het Nederlands Fiscaal Zegel*. Deventer, Netherlands: 1954.

The American Revenuer

FOUNDER OFFERS BELATED CHRISTMAS GIFT

The ARA Founder, "Bert" Hubbard offers a belated Christmas gift to all ARA members who send a self-addressed, postage-paid return envelopes. As long as supplies last, he promises a California County Document stamp plus a few other items and revenue data.

"Bert" recently moved to a new residence (townhouse) and resumed National Defense work as a Publications Engineer. His office address remains: 17 W. San Fernando, San Jose CA 95113. He would appreciate examples of recent issues of State Revenues, or other revenues, if available.

His wife, Elinor and "Liz" Bowling, recently of Washington, D. C. continue operation of the two San Jose Hubbard stamp-and-coin shops (down town and Westgate Shopping Center, 1600 Saratoga Ave.).

IONIAN ISLANDS

ITALY 1941 King. V. Emanuel o/p
ISOLE-JONIE

50c to 20 Lira — 7 var. — \$2
blox pro-rata — Fine mint

256

JOHN S. BOBO

1668 Sycamore St., Des Plaines, Ill.
60018

DOUBLE TRANSFER ON R152

Steve Leavitt (ARA 1442)



For those of you who do not believe that plate varieties really exist on R152, please examine the above stamp. There is a definite printed line in the "N" of "CENTS." I would appreciate any comment on it. It is on an R152b.

FORGERY PREVENTION IN REVENUE STAMPS OF AUSTRIA

By Erwin Lindenfeld

Corrigenda

In the haste of translating my article on Forgery Prevention in Aus-

trian Revenue Stamps (American Revenuer, Dec. 1972) from its German original, an error has crept in which was brought to my attention by a letter from our distinguished member, Mr. Josef Schonfeld of Columbia, Canada.

Mr. Schonfeld points out that the wording of the first sentence in the

sixth paragraph of the article makes it appear that the kinds of papers mentioned are interchangeable, which they certainly are not.

The sentence should have read: The paper is a fine but tough tissue, similar to silk paper, or onion skin, or Goldbeater's skin, or the German "Seidenpapier."

I would like the readers of the *Revenuer* to be made aware of this, and perhaps the inclusion of the following remarks of Mr. Schonfeld would make such a correction more interesting reading:

"It is unfortunate that the term 'Goldbeater's skin' has crept into the philatelic vocabulary, and that it is repeated again and again in spite of the fact that it is entirely false."

(It is being used in Scott's catalog, Vol. II in connection with Prussia #21 and 22, and used in the handbooks given in the bibliography at the end of the article. Williams even refers to "Decalcomania" to be seen under "Goldbeater's skin!")

Mr. Schonfeld then goes on to explain: "Goldbeaters skin is a kind of parchment made from the outside membrane of ox-gut." It was used to pound gold placed between two layers of it into a transparent foil, hence the connection.

Mr. Schonfeld then comments on the term "Abziehpapier" and its English equivalent "decalcomania" as not being used correctly, as the printed portion of the stamp cannot really be slid off the paper. I think it would have been better to talk of the "Ab-

ziehpapier"-principle, rather than of -paper. Much misinformation and haziness apparently derive from the secrecy in which industrial processes are veiled. Well-sounding names are retained by the living language, but often take on new meaning!

WANTED

Chinese pagoda-type money order stamps.

I would like to buy or borrow for study any of these stamps you have.



Singles or in quantity

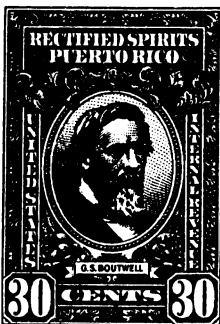
On form or off

With or without overprints, etc.

I am preparing a catalogue of these stamps and solicit your help.

Dr. Robert E. Fuerst

Box EK, University of Guam
Agana, Guam, 96910



HUMPHREY'S FINE STAMPS

UNITED STATES
REVENUES
BOUGHT
AND
SOLD

BOX 710 SPENCER, IOWA 51301

Auction No. 7

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 May 30th, 1973.

LOT NO.	DESCRIPTION	VALUE
1	Italian municipal revs, 470 dif, small starter, mostly R - Z towns	MB 33.00
2	USIR mix of strip tobacco, series 1901 cigarettes, custom cigar, liquor seals, oleo, liquor barrel, etc., 80+ stamps, CV \$10+ (Springer)	MB 3.25
3	USIR assorted, potato, consulars, cig. tubes, custom house, rect. spirits, RW etc., 37 stamps	MB 1.00
4	USIR type RV, mint & used, includes 1, 5, 6, 18 and 42; condition mixed; CV 13.00	MB 3.50
5	USIR type RF's, assorted precancels, cond mixed CV circa 4.00	MB 1.00
6	USIR assorted wines from the 1934-54 series, with singles, strips and pairs; condition mixed	MB 1.00
7	USIR, 32 assorted private die, medicine, perfume & playing cards; incl RS103b, 253b, 194a, etc; condition varied average to F; CV 17.00+	MB 8.00
8	USIR, match stamps, 7 items with RO88b, 138b, 157b and others; CV 13.20	MB 4.50
9	USIR, wines, RE102-104 and others, total 18, average used condition; CV 10.00+	MB 4.00
10	Egypt, various revs, 12 misc revs plus 2 cigs and 2 imperf blox of 4 of cigs	MB 5.00
11	USIR, R4c, horiz pair, small pen cancel, center high	CV 3.50
12	USIR, R22c, horiz pair, light handstamp cancel, center to left	CV 1.50
13	USIR, R44b vert pair, nice center, sheet margin at base, pen cancel	CV 4.00
14	USIR, R45a, horiz pair, margins 4 sides, close at top, light pen cancel; left stamp small crease	CV 8.00
15	USIR, R47c, horiz pair, pen cancel, center to right	CV 3.00
16	USIR, R50a, horiz pair, pen cancel, close margins	CV 20.00
17	USIR, R49c, horiz pair, small pen cancel, center to right	CV 4.00
18	USIR, R57c, blue handstamp cancel, perfs cut top, tiny thin	CV 1.10
19	USIR, R59c, major plate crack per Scott, perfs cut bottom	CV 5.00
20	USIR, R72c, pen cancel, center high	CV 2.50
21	USIR, R76c, pen cancel, perfs cut top	CV 2.50
22	USIR, R77c, dated handstamp cancel, center UL, rough perfs LR	CV 5.50
23	USIR, R79c, nice center, light handstamp cancel, small scuff on face, attractive	CV 15.00
24	USIR, R83c, center low, light pen cancel	CV 3.00
25	USIR, R87c, pen cancel, perfs cut top, close right, thin spot	CV 4.00
26	USIR, R91c, pen cancel, close perfs left, nice clean copy	CV 2.50
27	USIR, R95c, pen cancel, perfs cut bot, scuff perfs UR, attractive	CV 3.50
28	USIR, R94c, freak perfs, 2 extra rows vert and 1 horiz at top, pen cancel, CV as normal 9.00	OPEN
29	Railroad document, a classic—large promissory note of the Southern Pacific RR Co., franked with R32e, bisected and used as 5c; tied with neat mss cancel of president's initials 1866; vignettes of trains; Extremely rare; APS certificate included. Extremely fine cond.	MB 200.00

30	Fancy bill of foreign exchange, Drexel Co. of Phila., with R39c (fine copy) tied by black handstamp, 1867 -----	MB	4.50
31	Engraved draft with vignettes of barrels and wheat shocks, by Andrew Eisenmaner, Trenton, Ill., 1871, with R6c tied; stamp uncanceled, perfs cut left -----	MB	3.50
32	Bank checks, 5 diff., two stamped paper, others with 2nd and 4th issue revs affixed; two with vignettes -----	MB	2.50
33	Engraved Stock certificate of Rome City Street Railway Co., with 6 battleships docs tied; vign. of horse-drawn street railway car	MB	6.00
34	Military pay voucher, 1899 with 2 battleships tied -----	MB	1.00
35	Voucher, NY Central RR, franked with R15c tied with Shellabear N-11C-2 green single oval handstamp; perfs cut right on stamp	MB	3.00
36	Similar, R15c tied with blue double oval cancel Shellabear N-11T, stamp, nice center -----	MB	3.50
37	Similar, blue 1869 double oval, Shellabear N-11T, stamp cent to L	MB	3.50
38	Same as lot 37, stamp centered to top -----	MB	3.50
39	Same, cancelled Xmas Day, 1869, stamp centered right -----	MB	6.00
40	Same as lot 39, stamp centered to top -----	MB	6.00
41	Same as lot 39, stamp centered to right -----	MB	6.00
42	Same, stamp centered slightly right -----	MB	6.00
43	Same, blue 1870 double oval, stamp thick paper, center high -	MB	4.00
44	Same, black double circle 1867, Shellabear N-11Q-1, nice center	MB	3.00
45	Same, black double circle, 1866, Shellabear N-11NN, stp cent to L	MB	4.00
46	Same, large blue 1870 single oval, Shellabear N-12N, stp cent to L	MB	4.00
47	Same as lot 46, stamp nice center -----	MB	4.00
48	Draft of Walter A. Wood Mowing & Reaping Machine Co., R15c tied by very clear strike of double oval 1867 blue handstamp; draft small tears, stamp center low -----	MB	4.00
49	Policy renewal certificate of Aetna Ins. Co., Hartford, Conn., vignette of steam engine, with R44c tied, pen cancel; stamp with perfs cutting at right, document folded -----	MB	3.50
50	Similar, with R112 tied; pen cancel and staple holes in stamp, centered right document small tears, creased -----	MB	3.50
51	Canada, bill stamps, gas and electric, customs, excise, Quebec & Ontario laws, few unlisted bottle strips; CV 1969 at 30.00; over 120 items, no great rarities -----	OPEN	
52	USIR, R24a, horiz pair, huge margins all around, Superb, pen canc	MB	3.00
53	USIR, R32a, VF large margin single, pen cancel -----	MB	2.50
54	USIR, R41a, VF large margin single, pen cancel -----	MB	3.00
55	USIR, R47a, VF margin copy, sheet margin at base, pen cancel	MB	3.00
56	USIR, R62a, horiz pair, pen cancel, large margins but close at right, VF condition -----	MB	18.00
57	USIR, R63a, large margin Extra fine copy, pen cancel, a gem	MB	15.00
58	USIR, R67a, red San Francisco Custom House cancel, large margins, crease at top, otherwise VF -----	MB	2.25
59	USIR, R70a, large margins, very clear print, pen cancel, VF --	MB	2.75
60	USIR, R78a, SF handstamp, large margins, VF -----	MB	2.00
61	USIR, R89a, pen cancel, large margins, rich color, VF -----	MB	2.50
62	USIR, 9 diff. 1st issue imperfs, all with pen cancels and large margins, all VF; CV 11.28 -----	MB	6.00
63	USIR, 15 diff. 1st issue, R5a//89c, all VF copies with pen cancels; CV 13.43 -----	MB	7.00
64	USIR, 16 diff 1st issues, R7a//89c, each one VF, pen cancels, choice lot, CV 8.18 -----	MB	4.00
65	USIR, R64b, horiz strip of 8, some light separation, on piece,		

	shade variations, all pen cancels; one of the largest multiples known to exist, VF -----	MB	15.00
66	USIR, R13c, printed Walker & Taylor precancel, center to LL, choice and rare -----	MB	7.50
67	USIR, R16c, block of 6, center to LL, small nick in UR stamp, pen cancel, F; CV 11.10+ -----	MB	5.00
68	USIR, R35c, block of 4, tiny repair in one stamp, pen cancel, center low, fine appearance; scarce block; CV 20.00 -----	MB	7.00
69	USIR, R50c, large margins, perfect center, extremely fine; a gem; CV 4.00 -----	MB	3.50
70	USIR, R63c, block of 4, mss and embossed cancels, VF, CV 8.00 -----	MB	2.50
71	USIR, R66c, block of 4, pen cancel, lightly reinforced, VF centering, CV 12.00 -----	MB	5.00
72	USIR, R67c, block of 4, pen cancel, lightly reinforced, centered low, fine; CV 20.00 -----	MB	8.00
73	USIR, R68c, block of 4, rich color, pen cancel, center to right, fine; CV 7.50 -----	MB	3.00
74	USIR, R68c, block of 4, bright color, blue handstamp cancels, one stamp nicked; perfs touch at right, otherwise fine; CV 7.50 --	MB	2.50
75	USIR, R69c, block of 4, perfs touch top, pen cancel, otherwise fine; CV 8.00 -----	MB	3.00
76	USIR, R69c, same as lot 75, center to top -----	MB	3.25
77	USIR, R70c, block of 4, perfs cut left, pen cancel, CV 6.00 ----	MB	2.50
78	USIR, R71c, horiz strip of 4, rich color, thick soft late experimental paper, pen cancels, perfs touch bottom; CV 5.00++ -----	MB	4.00
79	USIR, R82c, block of 4, pen cancels, perf touch right, otherwise fine; CV 18.00 -----	MB	8.00
80	USIR, R101c, pen cancel single extremely fine, rich color, perfect center; CV 18.00 -----	MB	14.00
81	USIR, R24d, mint OG block of 4, VF center, rare -----	MB	5.00
82	USIR, R114, VF center, pen cancel -----	MB	2.00
83	USIR, R128, pen cancel, perfs touch bottom, otherwise Fine --	MB	4.75
84	USIR, 5 diff. 1st-3rd issue, R37c//R115 multiples, average to VF; CV 9.10 -----	MB	4.00
85	USIR, 11 diff 2nd-3rd issue, few handstamp & cut cancels, generally fine; CV 14.00+ -----	MB	7.50
86	Documents, 7 diff 20th century, with total of 24 docs tied, denoms to 10.00 including multiples -----	SB	2.50
87	Check, Urbana Banking Co., Ohio, used 1834, punched -----	SB	1.50
88	Voucher, NY Central RR, with R15c tied, blue double oval hand stamp cancel, Xmas Day 1869 -----	MB	4.00
89	Booklet containing 141 USIR, including 1st issue with handstamp cancels, 1st and 2nd issue singles and multiples, few dated docs, 19th cent props with printed cancels, customs, M&M's, motor vehicles, RR cancels on 1st issue, and others -----	MB	40.00
90	Similar, 148 stamps, including 1st issue with handstamp cancels, commercial houses, mining, express, RR and insurance companies, few printed cancels on 19th cent props. -----	MB	40.00
91	Michigan trout stamps, full sheet of 20 with red plate numbers, 1950 \$1 issue, est. value \$2.50 each -----	SB	100.00
92	Wells Fargo Express voucher, 1865, creases, with R5c tied by mss cancel -----	SB	5.00
93	Special Tax stamp, USIR, retail liquor dealer, creases, small tears, aged; 1890 issue with coupon and 11 stubs -----	SB	10.00
94	Same, 1910, 12 stubs -----	SB	5.00
95	Same, 1890, 1 stub -----	SB	3.50

96	Cotton Order stamps, full USIR card with 40 Paid cancel 25c stamps pasted on, circa 1940 -----	SB 50.00
97	Checks, unused page of 3 on Bank of Calif., dated 187--, with RN-C21; vignette of woman at left -----	SB 10.00
98	USIR, imported cigar label, unused, fine -----	SB 5.00
99	USIR, Tobacco stamp, \$3.20 and 10 lbs, used 1871, vignette of sailor, creases -----	SB 10.00
100	USIR, series 1935, imported wines/malt liquors, used 1963 for Germany, creases, staple holes -----	SB 5.00
101	USIR Special Tax stamp, Coin-Operated Amusement Devices, for 1946, used in Napa, Cal., fine condition, \$10 face -----	SB 2.50
102	Panama, 4 diff. liquor tax strips, punched as specimens, other wise VF -----	SB 10.00
103	Kentucky, Hubbard IL6, blk 12, mint, roulette perf unlisted thus	SB 10.00
104	Same, IL9, mint sheet of 48, w/ plate no. roulx perf unlisted thus	SB 11.70
105	Same, IL10, mint sheet 24, with plate no., roulx perf unlisted thus	SB 4.50
106	South Dakota, hunting stamps of 1969, 19 diff with face \$200, mint OPEN	
107	Same 1972 error with 2 serial nos., face 8.50, Archery Antelope	SB 10.00
108	Same, proofs without date or serial nos., 2 at \$2 face, wild turkey	SB 10.00
109	Same, proofs, 10 diff face 8.50, varied usage -----	SB 50.00
110	Same, proofs, 3 diff \$35 face, varied usage -----	SB 15.00
111	Check, Peruvian, to Hong Kong, 10 Peru revs on rear, with Chinese markings as cancel on rear -----	SB 1.00
112	Foreign revenue mix, contains Italy, France, Germany, Swiss, Chile, Salvador, Austria etc. small group of about 100 or more, AS IS	SB 5.00
113	Denmark (2 pairs) and Sweden (single) local post, as listed in Hurt & Williams (Aalborg & Malmo) -----	SB 1.00
114	Small group foreign revs, some blox, mostly Salvador, some seals, about 15 stamps total -----	SB 1.00
115	Mess No. 1: Mix of taxpaid, few cigar strips, narcotics strips, oleo, plus some mint and used small docs, small wines, motor vehicle stamps; most good condition, others varied -----	SB 3.00
116	Group of mint/used docs, R231//478, condition varied -----	CV 10.00+
117	USIR, R256, 20c doc., pen cancel block of 4, nice, with SE R edge	CV 6.00
118	Same as 117	
119	Same, vertical pair, SE right edge, small pin hole at base --	CV 2.90
120	Same, single, SE right -----	CV 1.45
121	Same as 120	
122	Receipt of Rockford Paper Mills, 1867, Rockford, Ill. with R6c tied, pen cancel -----	SB 1.50
123	Bill from Astor House Hotel, NY, 1867, with hotel vignette; has R15c tied, pen cancel, creased -----	SB 2.50
124	Receipt from AE Smith, Dr., Plain & Ornamental Job Printer, 1870, on pink paper, with R15c tied, pen cancel -----	SB 2.00
125	Bill from the St. Nicholas Hotel, NY, 1866, with hotel vignette; R6c tied, pen cancel -----	SB 2.50
126	Check of the Urbana Banking Co., Ohio, 1833, hole -----	SB 2.00
127	Same as 126	
128	Check of the 1st Nat. Bank of Germantown, Ohio, 1866, with R6c tied, pen cancel -----	SB 1.00
129	Check of the State Bank of Iowa, Iowa City, 1870, with vignette of eagle and beehive; R15c tied, pen cancel -----	MB 2.00
130	Check of Pike, Lapeyre & Brother Banking house, New Orleans, 1866; ptd in blue, vignette of Liberty; R15c tied, pen cancel -----	MB 2.00
131	Draft on Bank of NY, 1871; vignette of sailor & flag; R15d tied	SB 1.50
132	Check of the Bank of NY, 1865, in lilac, allegorical vignette;	

	R15c tied, pen cancel -----	SB	1.50
133	Draft on Bank of NY, 1871, vignette of young girl rowing, with R15c tied -----	SB	1.50
134	Sight draft on Saint Louis Bank, 1869, vignette of Indian and America; R15c tied -----	SB	2.00
135	Sight draft at Cedar Rapids, 1870, with vignette of woman carrying wheat; R15c tied -----	SB	1.50
136	Check of 1st Nat. Bank of Norwalk, Ohio, 1869, with vignette of eagle, shield and olive branch; R15c tied -----	SB	1.50
137	Check of 1st Nat. Bank of Norwalk, Ohio, with R15c tied ----	SB	1.00
138	Draft on Bank of NY, in bronze, 1870, with vignette of boy and tobacco; R15c tied -----	SB	2.00
139	Check of North Pacific Transportation Co., 1872 used in Frisco, with vignette of steam sailing ship; franked with RN-D7 ----	MB	3.00
140	Check of 1st Nat. Bank of Barnesville, Ohio, 1878, with blue text; franked with RN-G1 -----	SB	2.50
141	Check of German Savings Institution, Erie, Pa. 1876, in green with vignette of bank; franked with RN-D1 -----	MB	3.00
142	Check of 1st Nat Bank of Gettysburg, Pa. 1877, in purple, with vignette of Dog; R152 tied -----	SB	2.00
143	Check of Gettysburg Nat. Bank, 1877, with R152 tied -----	SB	1.50
144	Similar, printed in blue, 1876, with R152 tied -----	SB	1.50
145	Check of Marion Deposit Bank, Ohio, 1881, with vignette of farm animals and beehive; R152 tied -----	SB	1.50
146	Same as 145		
147	Same as 145		
148	Same as 145		
149	Same as 145		
150	Deposit certificate, Franklin Bank, Ohio, 1869, with vignette of America, Dog and eagle, printed in red; R24c tied -----	MB	3.00
151	Promisory Note on any bank in Portland, Maine, 1866, with pair of R24c tied -----	SB	2.00
152	Promisory Note by Town of Paris, Maine, 1866, in blue, with strip of 3 of R27c tied -----	SB	2.50
153	Check by Brotherhood of Locomotive Engineers (South Baltimore), 1876, drawn on letterhead paper; vignette of RR engine; R152 tied	SB	3.00
154	Similar, large engine vignette; 1874, with R135 tied -----	SB	3.00
155	Check by Conductor's Brotherhood (Baltimore), 1876, in purple, on letterhead paper, with engine vignette; R152 tied -----	SB	3.00
156	Unfranked receipt of Steamer Lewiston (Portland, Maine), date stamped 1866, vignette of steamboat -----	SB	2.00
157	Unfranked receipt of NY Central & Hudson River Railroad, 1883; small vignette of train -----	SB	2.00
158	Agency agreement for sale of Manny Adjustable Reaper & Mower Combined, Brooklin, Iowa, 1864; R27c tied -----	SB	3.00
159	Power of Attorney, hand written, notarial seal of Hamilton County, Ohio, 1864, with R69c and R27c showing marked double transfer in lower label -----	MB	4.00
160	Fire Insurance Policy for \$5000, Commonwealth Fire Insurance Co., NY, on bales of cotton in Walker's Warehouse; 1865, with pair of R23 tied -----	MB	5.00
161	Similar, policy for \$10,000 on Manhattan Insurance Co., 1865, also for cotton, with R48c tied -----	MB	5.00
162	Similar, policy for \$2550, Empire State Insurance Co., for cotton; R44c tied -----	MB	5.00
163	Battleship props, 5 diff with printed cancels -----	SB	1.00

Note: The following lots, 164 thru 189, are USIR earlies with Railroad cancellations as described.

164.	R44c, XF copy, with Bellefontaine G-VG red strike	SB	1.00
165	R15c, VF horiz pair, with Boston & Albany RR (B-6A) partial strike in black	SB	1.00
166	R15c, VF copy, with Boston & Albany RR (B-6G) solid sock-on-the-nose strike in blue	SB	1.50
167	R15c, perfs cut at base, with Central RR of New Jersey (C-6G) clear on-the-nose strike in blue	SB	1.50
168	R68c. center to right, crease at base, with Central Pacific RR (C-7A) F strike on-the-nose in black	MB	2.00
169	R44a, cut close left, with Chicago & Alton RR (C-9) VF clear on-the-nose strike in blue	MB	2.50
170	R15c, F copy, with Chicago & North Western RR (C-11E) clear on-the-nose strike in black	MB	2.00
171	R44c, G copy, with Cincinnati, Hamilton & Dayton RR (C-18H) VF sharp on-the-nose strike in blue	MB	2.50
172	R62a, cut close left, with Cleveland & Pittsburgh RR (C-19) superb on-the-nose strike in black	MB	5.00
173	R6c, perfs close left, with Cleveland & Toledo RR (C-20A-1) VG on-the-nose strike in black	SB	1.00
174	R15c, perfs close right, with Cleveland, Columbus & Cincinnati RR (C-21D) partial strike in blue	SB	1.00
175	R15c, perfs close base, with Cleveland, Painesville & Ashtabula RR (C-23A) F on-the-nose strike in black	MB	2.00
176	R15c, perfs close L, with same (C-23B) F on-the-nose strike, blue	SB	1.50
177	R5c, perfs cut right, with Columbus & Xenia RR (C-27) VF on-nose strike in black	MB	2.50
178	R27c, VF copy, with Indianapolis & Cincinnati RR (I-2B) F-VF on-nose strike in black	MB	2.00
179	R15c, G horiz pair, with Little Miami, Columbus & Xenia RR (L-7D) VF on-nose strike in blue	MB	2.50
180	R6c, F copy, with Louisville, New Albany & Chicago RR (L-13) on-nose strike in blue	MB	1.50
181	R15c, VF with Lake Shore RR (L-44) on-nose VF strike, blue	MB	1.50
182	R24c, VF copy, with NY & New Haven RR (N-9B) F partial strike in blue	SB	1.00
183	R26c, G copy, with same (N-9G) F partial in black	SB	1.00
184	R15c, G copy, with New Castle & Beaver Valley RR (N-29) superb partial in black	SB	1.00
185	R33c, F copy, with Northern RR of New Hampshire (N-30A) F-VF on-nose strike in blue	SB	1.50
186	R69c, F copy, with 2 partials of Phila. & Reading RR (P-6c) black	SB	1.00
187	R58c, G copy, stain, with Pittsburgh, Ft Wayne & Chicago RR (P-11B) F-VF on-nose strike in black	SB	2.00
188	R137, F copy, w/ Union Pacific RR (U-2H) F on-nose strike, blue	SB	1.50
189	R15c, perfs cut base, with Utica & Black River RR (U-4) partial in black	SB	1.00

Note: End of RR cancels

190.	Mix of playing card seals, labels, facsimiles, 16 items	OPEN	
191	USIR, R149, \$10, perfect center, extremely F, fresh color, a gem	MB	10.00
192	USIR, R135, block of 6, pen cancel, partial separation top, base, extremely fine	SB	1.00
193	Two unusual cinderellas, one portrait with no text, one phony US postage "In booze we trust" 3c value	SB	1.00
194	Lombardy-Venetia Risorgimento, transition period, 94 diff. stamps,		

	for the specialist -----	MB 28.50
195	Denmark, 138 diff. railroad stamps, nice collection -----	MB 20.00
196	Foreign revenues, small group of 100 worldwide items -----	MB 3.00
197	Receipt of Denver Div., US Express Co., with RN-B7 impressed, VF and scarce -----	SB 7.50
198	Check of Boston National bank, with RN-B7, vignette of old train coming thru mountain and eagle, all in carmine; punched cancel, 1872, scarce -----	SB 7.50
199	Check on Cape Cod Railroad Co., with RN-E4, folded, with 1872 blue cancel of Hyannis, Mass. -----	SB 7.50
200	Three earlies with on the nose cancels (Wells Fargo): R23c, red cancel W. F. & Co., Feb. 1864; R25b, black cancel W. F. & Co., Aug. 1864; R27c, pen cancel W. F. & Co, April 17; all VF condi- tion with clear strikes -----	SB 8.00
201	Similar, R24b W. F. & Co., Nov. 1864 in black; R24b Same, blue, May 1863 in blue; R24c Wells Fargo Feb. 1863 in red -----	SB 8.00
202	Calif. Bill of Lading strips, 4 to a piece, mint: 30c and 10.00 on white paper, 2.00 and 100.00 on blue -----	SB 8.00
203	Similar, Insurance strips of 4: 50c 3 month on white, 25.00 6 month on blue, 15.00 9 month on blue and 50c 12 month on white ----	SB 8.00
204	Medicine, RS14d, vertical strip of 3, unused, margin & part imprint L, small tear T stamp, orig gum, faint vert crease; otherwise VF; CV as singles 18.00 -----	MB 12.00
205	Matches, RO52a, extra fine, overall wrapper 102x160mm CV 5.00	MB 4.50
206	Medicine Essay, 6c blue Helmhold, on card, huge margins (s/n 128 on reverse), VF -----	MB 9.00
207	Same, VF, s/n 132 on rear -----	MB 9.00
208	Match essay, 5c Richardson, blue, on card, huge margins, extr. fine, s/n 65 on rear -----	MB 9.00
209	Same, Extr. fine, s/n 46 on rear -----	MB 9.00
210	USIR bankcheck essay, 2c red, horiz block of 6, colors missing in spots, decal, tear upper left; imperf. -----	SB 2.00
211	Group of 13 battleships, all with printed cancels -----	OPEN
212	Group of dated docs, all cut cancels, includes R382, 404, 405, 451, 454; total CV 20.50 -----	SB 8.00
213	USIR, R476 printed cancel, uncut, SE base, CV 3.00 -----	SB 1.50
214	Similar group, all punched, includes R504 (2), R505 (3), R554; total CV 8.95 -----	SB 3.00
215	Similar, 2 copies R607, one cut, one punched; and R673 staple holes. Total CV 4.50 -----	SB 2.00
216	USIR, R611, cut cancel, SE top and right, CV 6.00 -----	SB 3.00
217	Similar, R614, cut cancel, SE same, CV 4.00 -----	SB 2.00
218	USIR, R250, vertical pair, perfins, SE top and right, CV 6.00	SB 4.50
219	Same, 3 singles of R250, 2 cut, one perfin -----	SB 2.50
220	USIR, RD21, perfins, CV 5.00 -----	SB 2.00
221	Peru, group of 34 diff. revs, early and recent -----	SB 2.50
222	Switzerland, group of federal police and municipal revs., wide variety, about 50 items -----	SB 3.50
223	French Indochina, group of 22 diff. revs., with many surcharged	SB 2.50
224	Mexico, Stevens Sinaloa SN11-20, mint full sheets of 10 each val., imperf, no gum, folded: CV 1790.00 as singles -----	MB 350.00
225	Canada, Yukon Law, Sissons R13, fine used, L punch -----	CV 25.00
226	Same as lot 225	
227	Same as lot 225	
228	Same, centered to right	
229	Canada, Yukon Law, Sissons R15, fine used, L punch -----	CV 50.00

230	Same as lot 229	
231	Same as lot 229	
232	Canada, Sask. Law, Sissons R23, fine used, R punch, SE left	CV 50.00
233	Sask. Law, Sissons R56, fine used, unpunched	CV 15.00
234	Dealers lot, contains 100 each of Sissons Sask. Law R34, 36, 37, and 39; all fine used	CV 185.00
235	Yukon Law, Sissons R10, fine used, pie wedge punch	CV 3.00
236	Similar, R9; L punch	CV 2.00
237	Similar, R12; L punch	CV 5.00
238	Similar, R8; perfin	CV 2.00
239	Sask. Law, R22, three varieties, all R punched	OPEN
240	Similar, four varieties R22, R punched	OPEN
241	Similar, three varieties R22 and one R25, R punched	OPEN
242	Similar, two varieties R24, R punch	OPEN
243	Same as lot 242	
244	USIR, tobacco strips, 1 each series 117 and 118, 1½ oz., with unlisted Springer Ovp't "American Goods Returned"	OPEN
245	Same as lot 244	
246	Austria, accumulation of 900 19th century revs, perf., paper and wmk varieties; duplication	MB 15.00
247	US Gov't thrift card, circa 1917, with one (1) only WS-1 pasted in	OPEN
248	India, telegraph halves, mix of 125	OPEN
249	France, mix of 250 early revs, duplication, condition varied	OPEN
250	Queensland and New Zealand, mix of 55 items, condition varied, various perms, wmk, etc.	SB 4.00
251	Idaho Liquor seals, Hubbard LS6, sheet of 100	MB 1.25
252	Rhode Island Liquor seals, Hubb. LS5, sheet of 100	MB 1.25
253	Utah Liquor seals, Hubb. LS6, sheet of 100	MB 1.25
254	West Virginia, Liquor seals, Hubb. LS4, 2 sheets of 50	MB 1.25
255	Washington Apple Adv., \$40 value, canceled but OG, sheet of 20 with plate No.	MB 1.25
256	N. Y. State Stock, \$1000 value, ST116, CV 7.50 cut; this stamp perfined and canceled	MB 2.00
257	Fermented Fruit Juice, Springer CV 9.00, 32 oz, SE bottom, canc.	MB 4.50
258	Iowa Trout Stamp, 1969, \$3 value, mint OG, roul. 4 sides	MB 2.00
259	USIR, 1879 cigarette taxpays, 56 stamps with various cancellations; Springer CV 19.55	MB 5.00

Note: The following lots, 260 thru 331 are Swiss revenues; first the federals, then the cantonals, and finally the municipals. Minimum bids as shown.

260	Federal revs, 60 diff.	MB 3.00	277	Fribourg, 80 diff	MB 4.00
261	Same, 80 diff	MB 4.00	278	Same, 85 diff	MB 4.25
262	Same, 50 diff	MB 2.50	279	Same, 60 diff	MB 3.00
263	Same, 70 diff	MB 3.50	280	Same, 75 diff	MB 3.75
264	Mix of 47 railroad	MB 4.50	281	Geneva, 68 diff	MB 3.50
265	Aargau canton, 6 diff	MB 1.00	282	Same, 60 diff	MB 3.00
266	Same as lot 265		283	Same as lot 282	
267	Same, 16 diff	MB 2.50	284	Same, 30 diff	MB 1.50
268	Same, 12 diff	MB 2.00	285	Graubunden, 60 diff	MB 3.00
269	Basel, 177 diff	MB 8.50	286	Same, 30 diff	MB 1.50
270	Same, 146 diff	MB 7.25	287	Same, 18 diff	MB 1.00
271	Same, 77 diff	MB 3.75	288	Same, 25 diff	MB 1.25
272	Same, 130 diff	MB 6.50	289	Lucerne, 70 diff	MB 7.00
273	Berne, 250 diff	MB 10.00	290	Same as lot 289	
274	Same as lot 273		291	Same, 10 diff	MB 1.00
275	Same, 285 diff	MB 14.00	292	Same, 50 diff	MB 5.00
276	Same, 280 diff	MB 13.50			

293	Neuchatel & Nidwalden 12 diff -----	MB 1.00	310	Same, 280 diff -----	MB 14.00
294	Same, 15 diff -----	MB 1.50	311	Same, 330 diff -----	MB 16.50
295	Same as lot 294		312	Thurgau & Uri, 24 dif	MB 2.50
296	Neuchatel & Jura, 7 dif	MB 1.00	313	Same, 18 diff -----	MB 1.80
297	St. Gall, 35 diff ----	MB 1.75	314	Same, 17 diff -----	MB 1.70
298	Same, 32 diff -----	MB 1.50	315	Uri, 10 diff -----	MB 1.00
299	Same, 11 diff -----	MB .75	316	Valais, 20 diff ----	MB 1.00
300	Same, 22 diff -----	MB 1.00	317	Same, 28 diff -----	MB 1.50
301	Solothurn, 20 diff --	MB 1.00	318	Same, 12 diff -----	MB .75
302	Same as lot 301		319	Same, 15 diff -----	MB .90
303	Same as lot 301		320	Vaud, 125 diff ----	MB 6.50
304	Same as lot 301		321	Same, 105 diff -----	MB 5.25
305	Schwyz, 6 diff ----	MB 1.00	322	Same, 50 diff -----	MB 2.50
306	Same, 14 diff -----	MB 2.25	323	Same, 90 diff -----	MB 4.50
307	Same, 5 diff -----	MB .90	324	Zug & Zurich, 25 diff	MB 2.50
308	Ticino, 215 diff ----	MB 10.50	325	Same as lot 324	
309	Same, 350 diff -----	MB 17.50	326	Same, 18 diff -----	MB 1.80
328	Collection municipals, 540 items, mostly	diff. sorted by alphabet	327	Same, 20 diff -----	MB 2.00
329	Similar collection, 485 items				MB 55.00
330	Similar collection, 260 items				MB 47.00
331	Similar collection, 350 items				MB 25.00
Note: End of Swiss lots.					
332	Italian municipals, 250 diff. -----	MB 15.00			
333	Similar lot, 250 diff, non-duplicating	MB 15.00			
334	Similar lot, 250 diff., non-duplicating	MB 15.00			
335	Similar lot, 180 diff., non-duplicating	MB 12.00			
Note: The stamps in lots 332 thru 335 are all different, totalling over 930 diff. stamps.					
336	Philippines, mix of early revs, some strips & blks, about 23 items	SB 1.00			
337	State revenues, mostly Tennessee tobacco, few Ohio sales halves, about 46 items, mostly diff. -----	SB 5.00			
338	Group of Pennsylvania Beverage tax stamps (Stock transfers ovptd), pairs and blocks, about 49 stamps	SB 5.00			
339	USIR cigarette taxpaid, group of 20 Class A items, 24 stamps, series 102 thru 124, condition varied -----	OPEN			
340	Mess No. 2: Collection of miscellaneous labels: Inspection stamps and stickers for various firms in compliance with Gov't regulations, few state feed inspection tags, other misc. items; some dating back to 19th century, and condition poor to good; about 60 items -----	OPEN			
341	Philippines, 4 diff. cigar strips, condition varied -----	OPEN			
342	Cuba, 2 diff. 1912 tobacco strips, one torn -----	OPEN			
343	Kansas Quail Stamps, mix of 44 items, 1938 thru 1960, mostly used, condition varied -----	OPEN			
344	Porto Rico Boutwells, mix of 17-RE35, 19-37, 52-RE46, and 1-RE47; totals 89 stamps, condition poor to good -----	CV 48.29			
345	Canada, small excise stamps, 2c blue and 3c blue, abut 500 each, for the dealers -----	SB 7.50			
346	India/States, 25 diff. revs, good condition, some punched; Court fees, etc. -----	SB 1.50			
347	Similar lot to 346				
348	Similar lot, mostly states, 10 diff. -----	SB 1.00			
349	Same as 348				
350	Portugal, 9 diff. medicine tax: stps, listed Griffenhagen, most F	SB 2.50			
351	Austria, 19th cent. revs, 24 diff, mostly fine -----	SB 2.50			
352	Honduras, 1927 Renta de Decreto, 2c red brown, imperf, 15 copies, mostly fine -----	SB 1.00			

353	Chile, Sanitary tax stp, large size, used 1967, punch holes, 3 Esc.	SB	1.00
354	Same as lot 353		
355	Same as lot 353		
356	Same as lot 353		
357	Canada, Sissons R181, used strip of 4, fine condition	SB	3.00
358	South America, 42 diff. revs., fine condition	SB	3.00
359	Fiumano-Kupa, 30 diff. revs, listed Ittel, mostly unused	MB	2.00
360	China, 46 diff. revs., cigarettes, etc., few Red China, nice cond.	MB	3.00
361	Worldwide, small starter, 50 diff revs, nice condition	SB	3.00
362	Original Walter Morley envelope, put up at turn of century, excellent condition for its age	MB	1.00
363	India, Banganapally State (rare state), 1 anna revenue, portrait, red & black; 100 copies, shades, lettering var; for dealer or spec.	MB	50.00
364	Same state, Madras War Relief, 3 pies rev stamp surcharged one anna; green and black, 8 copies	MB	8.00
365	India, recent Radio License Fee stamps, set of seven vals, used (Note: there are many sets on hand)	MB	1.00
366	USIR, R732, \$10,000 doc; perfin single (unpriced thus), with SE right, partial trim base perfs, centering good	OPEN	
367	French colonies, 200+ diff items, rarities included	SB	20.00
368	USIR, R48c, horiz. pair; NY Central RR oval black cancel on each; perfs cut at right	OPEN	
369	Lombardy-Venetia, 100+ documentary stamps, various issues, perfs, etc; duplication	SB	10.00
370	Foreign revenues, collection 1150 diff., mostly earlies	MB	40.00
371	Similar collection, 520 diff.	MB	15.00
372	Same as lot 371		
373	Argentina, Santa Fe Province, mix of 150 mint plus 20 others	MB	3.00
374	Italy, 90 diff. revs., Passport, consular, others scarce	MB	5.00
375	Italy, 14 diff. tete-beche rev pairs, mostly mint	MB	1.25
376	Italy, LV Transition period, 1866-70, 65 diff., mostly F to VF, incl. 7 and 10F values	MB	5.50
377	USIR, 300 dated docs, and 1954 series, 75 varieties, mostly uncut but many SE's; CV 159.80	MB	15.00
378	USIR, mix of dated docs and 1954 series, all uncut and no straight edges; CV 48.00	MB	9.00
379	USIR, mix of 150 dated stocks, condition mixed	OPEN	
380	USIR, R678, 6 copies, about fine perfin, CV 9.00	OPEN	
381	USIR taxpaid, 10 cigarette series; 1893 (TA24) 30 copies, 1898 ovpt (TA61) 40 copies, and 1898 red (TA72) 60 copies	OPEN	
382	USIR taxpaid cigarettes, accum. 240 common, much dupl.	OPEN	
383	USIR Lincoln, taxpaid, 4 lbs Mfg. Tobacco, slight foxing at bottom, otherwise fine unpunched	OPEN	
384	USIR, large tax stamps, 3 items, punch cancel; Rectified 1879; Brewer less than 500, 1875; More than 500, 1879; coupons & stubs	SB	4.00
385	Same as lot 384		
386	Similar, 5 items, same condition: Less than 500, 1883; more than 500, 1883; Prov. peddler 2nd class, both 1883-1884; ped. 3rd cl., 1876	SB	7.00
387	Similar, 5 items, same condition: Prov. dealer in Mfg tobacco, 1883; Brewer less than 500, 1882 & 1884; peddler 2nd class, 1877 & 1882	SB	6.00
388	Same as lot 387		
389	Similar, collection 51 different, same condition	SB	30.00
390	Similar, collection 45 different, same condition	SB	25.00
391	Similar, brewer more than 500, years 1876, 77, 79, 82, and 83; 5 items, same condition	SB	6.00
392	Similar, 5 items: peddler 3rd class 1877, 4th class 1877 and 1879;		

	brewer more than 500, 1883; Prov. Mfg. tobacco, 1883 -----	SB	6.00
393	Dominican Republic, Hilchey catalog nos. 1 (mint superb) and 2 (used superb, pen cancel) -----	MB	2.50
394	Same, No. 2, mint superb -----	MB	2.00
395	Same, No. 4, mint superb -----	MB	2.50
396	Same, No. 4a, mint superb -----	MB	2.50
397	Same, No. 30a, no period after pesos, used VF -----	MB	3.00
398	Ecuador, 1893-94 engraved, revenue color trials imperf, 6 vals. in 2 colors each; 12 stamps mint, superb -----	MB	15.00
399	Liechtenstein, 10 diff. Stempelmarke, used VF, 1879-1903 --	MB	3.00
400	Nicaragua, 1899 Mosquito Reserve, Forbin 5, 6, 7; mint VF --	MB	2.00
401	Ireland, Chancery Fee Fund, 1867; 12 values, blue and white papers, used, mostly fine -----	MB	5.00
402	China, postal savings stamps, 10 diff., unused, VF-superb --	MB	2.00
403	Liberia, Hilchey #21, 1906; \$5 value with Internal Revenue diagonally in violet; red X pen cancel; CV 25.00, VF -----	MB	12.50
404	Persia, Forbin Actes Civil, 1886, No. 1-9 complete, unused, VF	MB	3.00
405	Same, Droits fiscal, 1886, Nos. 1-10, complete, unused VF ----	MB	3.00
406	Same, Effects de Commerce, 1886, Nos. 1-10 (Nos. 1 & 3 missing) unused VF -----	MB	2.00
407	Same, Passeports, 1886, Nos. 1, 2, 3; unused VF -----	MB	2.50
408	Same, Quitt., Rap d'Experts, Req. & Placets, all three No. 1's, each unused VF -----	MB	1.00
409	Same, Requetes & Petitions, 1890, Nos. 1-6, unused & mint VF	MB	1.50
410	Same, Transports, 1886, Nos. 1, 2, 3; unused VF -----	MB	2.00
411	Peru, Forbin Documents No. 4, horiz. strip of 6, mint VF ----	MB	15.00
412	Same, documents No. 5, horiz. strip of 3, mint VF -----	MB	20.00
413	Salvador, 1919 municipals, complete set 1c-200P, 12 stamps, mint OG, VF-superb -----	MB	5.00
414	Same, 1918 set of 12, same condition -----	MB	5.00
415	Same, 1918 municipals, perf. 10P value block of 9, mint superb, showing error 01 for 10 on middle stp; compl with bottom sheet margin	MB	10.00
Note: The following lots are revenues of Mexico, catalogued by Stevens num- bers, lots 416 thru 539.			
416	State of Puebla, P5, 1875 Contribution Civil, unused VF ----	MB	1.25
417	Same, No. P7, used on paper, VF -----	MB	5.00
418	Same, No. P17, used on paper, Contribution Militar -----	MB	1.00
419	Same, unused superb -----	MB	1.50
420	Same, No. P24, horiz pair, unused superb -----	MB	4.50
421	Same, Guardia Nacional, No. P36, unused VF block of 4 ----	MB	4.50
422	Same, No. P39, top left corner block of 6, unused VF -----	MB	5.00
423	Same, No. P41, block of 10 (5 wide x 2 high), unused VF ----	MB	18.00
424	Michoacan De Ocampo, No. Mi 3, vertical strip of 5, mint, F --	MB	9.00
425	Same, No. Mi 5, unused, F -----	MB	1.50
426	State of Guerrero, Tobacco, No. GU1B, mint, superb -----	MB	1.50
427	Same, No. GU2B, mint VF -----	MB	1.50
428	Same, No. GU7B, mint VF -----	MB	2.50
429	Same, No. GU8B, mint VF -----	MB	3.00
430	Same, GU6B, precancelled as noted in Stevens, Fine -----	MB	4.50
431	Same, with 2nd different black precancel, center to right ----	MB	6.00
432	Same, with 3rd carmine diff precancel, fine -----	MB	10.00
433	Same, GU8B, precancel as noted in Stevens, center to right --	MB	15.00
Note: 434 thru 443 are Durango, 1893-94 Inutilizado series, all mint VF, ex- cept where noted.			
434	Durango, No. DU71AD, center to top -----	MB	1.25
435	Same, No. DU72AC, beauty -----	MB	1.00

436	Same, No. DU73AC, beauty -----	MB	1.50
437	Same, No. DU74AD, fine -----	MB	2.25
438	Same, No. DU75AC, fine -----	MB	2.00
439	Same, No. DU76AC, beauty -----	MB	2.00
440	Same, No. DU76AD, fine -----	MB	2.50
441	Same, double ovpt. fine -----	MB	10.00
442	Same, No. DU79BD, fine, handstamped Durango -----	MB	1.50
443	Same, No. DU70BE, on paper, perfs cut top -----	MB	1.50
Note: The following lots, 444 thru 539, are the Morelos issues, mint VF except where noted.			
444	Morelos, Contribution Par Ensenanza Primeria, 12½c+18¾c, No. MO1B, few perfs missing -----	MB	2.00
445	Same, National Guard, No. MO8A, mint VF, and MO8C, OG, punched, VF -----	MB	1.00
446	Same, MO9A, mint VF, and MO9C, OG punched VF -----	MB	1.00
447	Same, MO10C and MO11C, both OG punched VF -----	MB	1.25
448	Same, MO12C, horiz pair, OG, punched VF -----	MB	3.50
449	Same, MO13C, OG punched VF -----	MB	2.00
450	Same, MO14, 2 stamps, one punched, OG VF -----	MB	1.00
451	Same, MO15, 2 stamps, one punched, OG VF -----	MB	1.00
452	Same, MO16 and MO17, OG punched VF -----	MB	1.50
453	Same, MO18A, OG punched VF -----	MB	3.00
454	Same, MO19, same condition -----	MB	3.00
455	Same, MO20 and MO21, same condition -----	MB	1.00
456	Same, MO22, horiz pair, same condition -----	MB	1.50
457	Same, MO23, same condition -----	MB	1.00
458	Same, MO24, used, unpunched, cut close -----	MB	2.00
459	Same, MO25, OG punched, VF -----	MB	1.25
460	Same, City of Ayala, MO26A, mint VF -----	MB	1.50
461	Same, MO27A -----	MB	1.50
462	Same, MO27B -----	MB	2.00
463	Same, City of Morelos, MO34A, mint VF -----	MB	1.50
464	Same, MO35B -----	MB	1.75
465	Same, MO36A, fine -----	MB	1.00
466	Same, City of Cuernavaca, MO47D, mint VF -----	MB	3.00
467	Same, City of Jiutepec, MO126aB -----	MB	9.00
468	Same, MO128B, very faint stain -----	MB	1.50
469	Same, MO133A -----	MB	1.00
470	Same, City of Tepostlan, superb, MO137b -----	MB	5.00
471	Same, MO138, superb -----	MB	2.00
472	Same, MO138b, superb -----	MB	2.00
473	Same, MO140, superb -----	MB	3.00
474	Same, MO142, superb -----	MB	3.00
475	Same, MO143, superb -----	MB	3.50
476	Same, MO145, superb -----	MB	3.00
477	Same, City of Tlaltizapan, MO149B -----	MB	1.00
478	Same, horiz pair, one stamp printed on reverse, MO161A -----	MB	10.00
479	Same, City of Xochitepec, MO174B -----	MB	4.00
480	Same, MO190A -----	MB	2.00
481	Same, MO190B, wide margin at right -----	MB	2.00
482	Same, City of Jantetelo, MO225A -----	MB	2.50
483	Same, City of Morelos, MO260 and 260a, in horiz pair -----	MB	8.00
484	Same, MO260 and 260b in horiz pair -----	MB	9.00
485	Same, MO262 and 262a in horiz pair -----	MB	12.00
486	Same, MO277b -----	MB	1.00
487	Same, MO278c -----	MB	1.50

488	Same, MO278 and 278b in horiz pair -----	MB	4.00
489	Same, MO280 and 28b in horiz pair -----	MB	5.50
490	Same, horiz strip of 3, 1st and 3rd stamps are MO288, center stamp is error 049c for 094c, MO288a -----	MB	50.00
491	Same, MO289a, horiz TB pair, small stain -----	MB	4.50
492	Same, MO294a, horiz TB pair, small stain -----	MB	6.00
493	Same, MO299 -----	MB	1.00
494	Same, MO301 -----	MB	1.50
495	Same, MO302 -----	MB	4.00
496	Same, MO303 -----	MB	2.50
497	Same, City of Ayala, MO306 -----	MB	1.00
498	Same, City of Joputla, MO326b -----	MB	1.50
499	Same, MO326c -----	MB	1.50
500	Same, MO327 -----	MB	4.00
501	Same, MO328 -----	MB	1.50
502	Same, MO328a -----	MB	1.50
503	Same, MO328b -----	MB	1.50
504	Same, MO328 and 328c in horiz pair, small crease --	MB	13.00
505	Same, MO330 -----	MB	3.50
506	Same, MO330a -----	MB	4.50
507	Same, MO331 -----	MB	4.00
508	Same, MO337A -----	MB	1.00
509	Same, MO337B -----	MB	1.00
510	Same, MO338A -----	MB	1.50
511	Same, MO338B -----	MB	1.50
512	Same, MO339B -----	MB	1.50
513	Same, MO340A -----	MB	3.50
514	Same, City of Oaxtepec, MO347 -----	MB	1.50
515	Same, MO347a -----	MB	3.00
536	Same, MO382 and 382aA in horiz pair, small stain -----	MB	10.00
537	Same, MO382B, block of 9, one stamp error MO382aB -----	MB	30.00
538	Same, MO383A -----	MB	4.00
539	Same, MO383B -----	MB	4.00
540	British colony revenues, mix of 50+ -----	SB	2.50
541	Similar, but better grade, 50+ -----	SB	5.00
542	Austrian revs, mostly earlies, various perfs, 110+, identified -----	SB	5.00
543	China and Japan, mix of 170+ revenues, etc. -----	SB	8.00
544	Italian revenues, mix of 200+ stamps -----	SB	10.00
545	Similar, but better grade, setenant prs, etc. 390+ stamps --	SB	40.00
546	Persia, 23 diff revenues, tax stamps -----	SB	4.00
547	Worldwide revenue mix, mostly Br. Cols, 160+ stamps -----	SB	6.00
548	Brazil, 45 mostly diff revs, Tesoure Nacional; tall thin issues, of the 40's and 50's; wmk and perf varieties -----	SB	6.00
549	USIR, R47c, 1864 Custom House black on-the-nose cancel, cut cancel, center to top -----	MB	1.25
550	USIR, R45c, 1869 Suspension Bridge, N. Y., blue on-the-nose cancel, type 2, center good -----	MB	1.00
551	USIR, R69c, 1868 Savannah, Ga. Custom House blue on-the-nose cancel, perfs cut at base -----	MB	1.50
552	USIR, R46c, type 2, 1869 St. Albans, Vt., Custom House black o-t-n cancel, perfs cut right -----	MB	1.50
553	USIR, R69c, type 3, 1870 St. Albans (as above) in blue, perfs cut right and top -----	MB	1.00

554	USIR, R23c, Richmond, Va. similar blk o-t-n canc, perfs cut R MB	2.00
555	USIR, R27c, 1867 Portland, Me. similar blue canc, perfs cut R MB	1.75
556	USIR, R75c, type 1, 1866 sim canc, blue, Phila. Custom House, perfs close left -----	MB 1.00
557	USIR, R70c, type 2, 1868 Baltimore similar cancel, blue, perfs cut base, close right -----	MB 1.00
558	USIR, R70c, VF type 3, blue Phila. similar cancel, center good MB	1.50
559	Phila. 1807 Custom House certificate for 1 chest of tea imported from Canton, franked with RM575, F cond for the age, creased MB	8.00
560	Unstamped 1903 St. Louis & N. Arkansas RR right-of-way deed, fine condition, creased -----	SB 1.00
561	Unstamped, 1911 Quitclaim deed to Missouri & N Ark RR Co., F SB	1.00
562	Springer's 1963 Taxpaid catalog, punched for small 3-ring binder, VF condition -----	SB 2.50
563	Philatelic Journal of America, Aug. 1911, Vol. 22, No. 1, 112pp., fine condition for the age, many interesting articles and ads SB	3.00
564	Morley's Philatelic Journal (revenue periodical), 3 diff. 1904 editions, good condition -----	MB 4.00
565	Large special tax stamp, 1876 Retail Liquor Dealer, clean, punch cancel, coupon and stubs, folded -----	SB 1.00
566	Germany, old locals, 140 singles plus 4 covers in various condition, mounted by owner -----	OPEN
567	Cinderella collection, mounted, 2460 items, incl mostly worldwide revenues, seals, some cut squares, locals, unissued items, etc. OPEN	
568	Germany, Stuttgart Mobelmesse, 83 diff as listed Forbin, 1899-1913, mint -----	OPEN
569	Foreign fair seals, Germany, Austria, Spain, 130 diff -----	OPEN
570	Old EKKO Broadcasting station stamp album, no stamps, with clippings, corres, verification forms, and other work sheets, published 1924, torn binding -----	OPEN
571	EKKO stamps for above album, 28 diff call letter stamps, real oddities; some with defects -----	OPEN
572	Austria, 1898 album for Exhibition stamps, pub in Leipzig; pages some yellowing, otherwise VF; also contains 59 diff mounted stamps, seldom seen; album is illustrated -----	OPEN
573	Austria, 5 var local municipal revs for champagne, few creases OPEN	
574	Belgium, scarce Bread Co. advertising card, showing mail delivery; series 5468; shows 4 old stamps -----	OPEN
575	Philippines, 10 large revenues, 1c to 50P, listed in Warren ----	OPEN
576	Cinderella items, over 700 units of revenues (world), seals, labels, cut sqs, oddities; probably for the specialist in seals & labels - OPEN	
577	Nicaragua, postage stamp with green unlisted in Scott Resello 1933 overprint; probably trial printing; 5 pairs -----	OPEN
578	Ohio, full sheet of 100 small 2c red cigarette tax stps w/ plate no. OPEN	
579	Same as lot 578	
580	Mounted collection embossed seals, Masonic, churches, etc., rarely seen; 168 items; probably trial impressions; for the specialist - OPEN	
581	Three diff TB placemats, showing TB seals from 1907 up, very colorful; suitable for framing -----	OPEN
582	Lombardy Venetia, 72 diff revenues -----	OPEN
583	Thomond, 5 diff small souvenir sheets, unlisted Scott, diamond stamp design, 1961 -----	OPEN
584	Indonesia, 12 diff mint blox of 4, ovpt RIS, RIS DJAKARTA, and RIS MERDEKA; all unlisted Scott -----	OPEN
585	Pan-American Union, 50th Anniv., 25 diff poster stamps, flag type; issued 1940 -----	OPEN

586	Seals and labels, 509 items, few blox, sheets, mounted in hinged plywood binder; very oddball -----	OPEN	
587	Airmail cover, mailed 1929, with 4 diff US postage stamps as bisects, fitted together to make two full stamps; odd looking, colorful -	OPEN	
588	Trading stamps, 100 diff blox -----	OPEN	
589	Ohio, 4 diff sheets of 10, mint Wine/Mixed Beverage tax stamps, larger size; values 90c, 36c, 28 4/5c, 1.68 3/4c; folded -----	OPEN	
590	USIR beer, VDH 170, horiz pair of 25BBL series 1933, 1-inch square punch center of each, plus perfin top -----	SB	20.00
591	Mexico, mix of 50 revs -----	SB	2.50
592	State revenues, 30 diff, no rarities, condition varied -----	OPEN	
593	Michigan trout stamps, 1952 and 53 \$1 issues, used VF -----	OPEN	
594	Minnesota, 1957 \$1 conservation issue, used VF, SE left -----	OPEN	
595	Kansas, 1955 and 56 50c Quail issues, used -----	OPEN	
596	Iowa, 1970 trout \$3 issue, used VF -----	MB	1.70
597	Same, 1971 issue, used, crease, otherwise VF -----	MB	1.25
598	New Jersey 1954 \$1 and \$5 trout stamps, mint -----	MB	1.25
599	Same, 1960 issues -----	MB	1.00
600	S. Dakota, small game license stamps, 8 diff used, 1959//70 -----	OPEN	
601	USIR Duck, RW8, used VF, CV \$3 -----	MR	1.85
602	Same, RW24, used fine -----	CV	1.50
603	Same, RW38, used VF -----	CV	1.35
604	Same, RW37, used VF -----	CV	1.50
605	USIR 1st issue, perf; 27 mostly diff stamps, most have minor defects, but all are handstamped; CV 7.27 -----	OPEN	
606	USIR, R5a, horiz. pair imperf, pen cancels; F-VF; CV 5.00	MB	2.50
607	USIR, R19b, 2 vertical pairs, pen cancels, fine centers; CV 4.50	MB	2.00
608	US 1890 cover with Scott US 213 tied and backstamped; Doctor's printed return address, and on rear, overall advertising for Merchant's Gargling Oil Liniment; conversation piece -----	MB	8.00
609	Fiume (21) and Yugoslavia (10); 31 diff revs. -----	SB	6.00
610	USIR, R45a, horiz. strip of 4, nice centering, punch holes ---	CV	16.00
611	USIR, R50a, horiz. strip of 4, nice centering, punch holes ---	CV	40.00
612	USIR wines, group with RE29 (pinhole), RE46, RE127 & RE146	CV	11.10
613	USIR, R1a, imperf horiz pr, design clipped L, pen canc, CV 13.50	MB	3.50
614	USIR, R5a, (tear at left) and R7a (notch upper left corner) both horiz pairs with pen cancels, CV 9.25 -----	MB	3.00
615	USIR, R40b (stamp clipped at base) and R42b (same), both vertical pairs, perfs cut at right, pen cancels, CV 10.25 -----	OPEN	
616	USIR, R45a, horiz strip of 4, cut close at top, CV 16.00	MB	4.00
617	USIR, R48a, block 4, pen canc, crease left 2 stamps, CV 100.00	MB	10.00
618	USIR, R82a, horiz pair, design clipped at left, crease between stamps, pen cancels; CV 50.00 -----	MB	12.00
619	USIR, R99c, pen cancel single, perfs cut base; nice looking with minor repair; CV 200.00 -----	MB	40.00
620	USIR, R19a, vertical pair, F-VF, very light ink canc, CV 15.00	MB	5.00
621	USIR, R49a, horiz pair, nice center, left stamp cut close at base, otherwise F-VF; CV 6.00 -----	MB	2.00
622	USIR, R51a, horiz pair, nice center, left stamp cut close at base, otherwise F-VF; CV 60.00 -----	MB	25.00
623	USIR, R54a, horiz pair, F-VF, pen cancel; CV 12.00	MB	6.00
624	USIR, R115b, inverted center; center to right, F-VF; pen cancelled (yes, it was used); CV 110.00 -----	MB	65.00
625	USIR, R119, freak perfs, 3 diagonal rows vertically, usual herringbone cancel, center to right; CV 36.50 -----	MB	12.00
626	USIR, R121, freak perfs, double perf top and bottom, with one		

	horiz row across center; pen cancel; CV 60.00	MB 22.00
627	USIR, RG80, unpriced with staple holes, fine center, SE right	MB 18.00
628	USIR, RG130, uncut, ink cancel, fine center SE R; CV 30.00	MB 14.00
629	USIR, RG131, staple holes, pen cancel, SE right and base, nice center; CV 125.00	MB 35.00
630	USIR, RG132, uncut, pen cancel, center to base, SE top and right; CV 175.00	MB 60.00
631	USIR, Rectification Tax, RZ 14, 15, 16; staple holes, ink cancels; CV 46.50	MB 17.00
632	USIR, same, RZ17, staple holes; CV 45.00	MB 18.00
633	USIR, RZ18, staple holes; CV 40.00	MB 15.00
634	California Hunting license, tied with Cal. Hunting tag for 1972, Calif. Duck stamp, Calif. Pheasant stamp, and RW38 Duck	MB 2.00
635	Canada, document, Supreme Court, 1954 cancel, with Br. Columbia 25c green law stamp	MB 2.00
636	Similar, with 2 each 50c brown stamps, dated 1935	MB 2.00
637	Similar, with \$1 blue, punch cancel, County Court changed to Supreme court in ink, dated 1935	MB 2.00
638	Similar, with 2 each 10c grey stamps, punch cancel, dated 1935	MB 2.00
639	Same as lot 638	
640	Same as lot 638	
641	Similar, typed Supreme Court document, with 2 each 30c orange stamps, punch cancel, dated 1935	MB 2.00
642	Similar, Caribou County Court summons, with 2 each 10c blue stamps and 1 each 30c blue; dated 1887	MB 2.00
643	Same as lot 642	
644	Similar, with 2 each 10c grey and 1 each 30c blue; dated 1897	MB 2.00
645	Similar, with 2 each 50c blue, one torn at base; document poor shape; dated 1887	MB 1.00
646	Three AMG documents, with the AMG torch symbol stamps, used in Germany; 10DM, 5DM, and \$2 values	MB 2.50
647	USIR, mix of dated docs, stocks, props, M&M's, auto's, ducks, potatoes, wines, telegraph, few taxpays; big batch, cond. varied	SB 5.00
648	Canada, 8 diff G overprints on postage, used	SB 1.00
649	Canada, 55 mostly diff small excise, war tax, postal notes	MB 2.00
650	Canada, 2 bill stamps + Nova Scotia 8 diff bill stamps	MB 2.00
651	Canada, 14 diff law, gas, light stamps	SB 2.00
652	Puerto Rico, 6 diff wines, condition varied	SB 2.00
653	Cuba, 9 diff revs, incl. match, cigar & wine strips; cond varied	SB 2.50
654	Philippines, 22 diff revs, telegraphs, official seal, cond. varied	SB 2.50
655	Hawaii, perf 12 re-issues of R2, 3, 4, 5; all mint	SB 12.00
656	Puerto Rico, mix of 12 mint large Int revs, 4 diff val; few SE	MB 2.00
657	Virgin Islands, mint 2c US Admin revs, group containing horiz & vert strips, blocks with selvage diff positions, etc; total 40, F-VF	OPEN
658	Same, 10c green single, used 1963	SB 1.00
659	Canada, Br. Columbia law, 30c orange, single and strip of 4, all mint, SE each	SB 2.00
660	Canada, mix of about 60 smaller tobacco, cigarette, playing cards, excise taxpays, condition varied	SB 3.00
661	Canada, 40+ smaller tobacco, cigarette, liquor, etc., mix of tax-paid strips, condition varied	SB 4.00
662	Canada, mix of 12 longer tobacco strips, condition varied	SB 2.50
663	Canada, Excise tobacco, QV in oval at base, larger stamp, used 1877, no value, red brown, tear, crease	OPEN
664	Canada Customs Tobacco, ovptd for 5 lbs snuff, large rectangular blue stamp, unused, no gum, labeled M57, crease	OPEN

665	Canada Customs Tobacco, large blue diamond shape stamp, QV in oval at top, unused, no gum, crease -----	OPEN
666	Canada, Customs Tobacco, smaller stamp, picture of beaver, blue with red s/n; repaired tear, crease -----	OPEN
667	Canada, 1909 carmine medicine stamp, mint with gum thin, triangular symbol labeled Inland Revenue -----	OPEN
668	Panama, Canal Zone liquor strip, dated 1961, black ornate design; right end torn, stamp creased -----	SB 1.50
669	USIR, R335, center low, SE T & R, cut cancel; CV 25.00 --	MB 5.00
670	USIR, R406, nice center, SE base, right, staple holes -----	CV 2.50
671	USIR, RB3b, fine center, pen cancel, small faults; CV 4.50 --	MB 1.00
672	USIR, RB64, fine center, heavy cancel; CV 5.50 -----	MB 1.00
673	USIR, RD283, nice center, cut cancel, SE right; CV 25.00 ----	MB 5.00
674	USIR, RD333, fair center to left, cut cancel, SE base, right	MB 2.50
675	USIR, RD335, nice center, cut cancel, crease, SE R; CV 30.00	MB 4.00
676	Same, fine center, cut cancel, SE base, right; crease -----	MB 4.00
677	Same, fine center, cut cancel, SE base, right -----	MB 6.00
678	Same as 677, better shape -----	MB 8.00
679	Same, even better shape, SE right -----	MB 8.50
680	USIR, RD359, cut cancel, crease, SE top, right -----	MB 2.50
681	USIR, RE178, 2 small staple holes, faint crease; CV 35.00 --	MB 5.00
682	USIR, RE181, fine, center to top; CV 23.50 -----	MB 5.00
683	Same, somewhat better -----	MB 6.50
684	Same, even better, center to right -----	MB 7.75
685	Florida, 3 mint county coin operated machine license stamps --	SB 1.00
686	Virginia, Portsmouth, pane of 10 mint cigarette decals, 4 on 3c	SB 1.00
687	Minnesota, used wines, Hubb #W42-44 -----	SB 1.00
688	Similar, W28-31 -----	SB 1.00
689	Raleigh, Durham (NC) airport use tax receipt (this is stapled to ticket before boarding is allowed); \$2 face -----	SB 1.00
690	North Carolina, 2 mint soft drink tax decals, 10c & 5c on 24c	SB 2.00
691	Same as lot 690	
692	Same as lot 690	
693	Burke's Canadian Revenue catalog, 1943 edition, good cond. --	SB 3.00
694	Taiwan, accumulation of more than 1,000 revs, many on piece, few sheets; interesting cancels; all issues except the 1st, several Quemoy included -----	Est. value 80.00

Note: The following lots, 695 thru 718, are documents as described with im-
printed or tied revenues or postage stamps, as listed Scott U.S.

695	Check, Frink Bank, Mich. 1869, RNB-1; cut cancel -----	MB 1.00
696	Receipt, Boston, 1867, RNB-4; creased -----	MR 3.00
697	Check, Marietta, Ohio, 1870, RNB-7; cut cancel -----	MB 1.00
698	Receipt, Bostwick Sabin Co., N.Y., 1868, RNB-20; creased --	MB 5.00
699	Check, Ives Bankers, Detroit, 1872; RNC-2; cut cancel -----	MB 3.00
700	Check, Mechanic's Bank, Detroit, 1871, RNC-6; cut cancel --	MB 1.50
701	Check, Stark Bank, N. Y., 1871, RNC-11, ornate; creased ----	MB 7.00
702	Check, Rutland, Vt. Bank, 1873, RND-1; cut cancel -----	MB 2.50
703	Check, New Brunswick, N.J. Bank, 1873, RND-3, ornate; cut	MB 3.50
704	Check, Rutland, Vt. Bank, 1874, RND-4; cut cancel -----	MB 3.50
705	Sight Draft, Woolworth & Graham, NY, 1874, RND-9; creased	MB 6.00
706	Check, Stark Bank, N. Y., 1872, RNE-5; ornate; cut -----	MB 7.50
707	Check, Rutland, Vt., 1880, RNG-1; cut cancel -----	MB 2.00
708	Check, Bennington, Vt. 1884, RNG-1b; cut cancel -----	MB 3.00
709	Check, Rutland, Vt., 1877, RNG-2; cut cancel -----	MB 1.50
710	Check, Fortworth, Tex. 1901, RNX-6, ornate; folded -----	MB 3.00
711	Check, Phila. Bank, unused, RNH-1, 186--; neat -----	MB 10.00

712	Check, Edgar Bank, Omaha, unused, RNG-1; creased, tear UR	MB	3.00
713	Check, German Bank, Denver, unused, RNG-1, folded -----	MB	3.00
714	Check, Burlington, Vt., RNX-7, partial fill in, unsigned; crease	MB	2.00
715	Check, Houston, Tex. unused, RNX-6, wmkd; crease -----	MB	3.00
716	Three checks, cut cancel, with uncut R2a, R2c, R6c tied ----	MB	1.50
717	Check, Boston Bank, 1872, Scott 146 tied; check punched, stamp VF with pen cancel -----	MB	5.00
718	Check, New Brunswick, N.J., Bank, 1881, Scott 183 tied; check cut cancel, grilled cancel on stamp; both crease -----	MB	5.00
Note: End of document group.			
719	USIR, group of 10 diff medicines, RS155d//306, generally F-VF condition, few damaged -----	SB	3.00
720	Similar, 10 diff, RO62b//184b, generally fine, few damaged --	SB	5.00
721	Similar, 10 diff, RS278//306, generally fine, few damaged --	SB	2.50
722	USIR, Match RO56, VF, crease across top -----	SB	1.00
723	USIR, RS84b, VF -----	CV	10.00
724	Similar, RS88a, VF -----	CV	5.00
725	Similar, RS314, dated 1898, crease, otherwise good -----	CV	7.00
726	USIR, RV1, 6, 18, 30, 42; good used condition -----	CV	5.50
727	Michigan, 7 diff trout, 1 bear, 1 liquor -----	OPEN	
728	New Jersey trout, 1953-56 \$1 values, '56 with tear -----	OPEN	
729	USIR narcotics, two 1c values, 1½ inch and 2½ inch, good ----	OPEN	
Note: Lots 730-752 are wine stamps, beautiful condition.			
730	USIR, wines, RE110a, imperf horiz pair, VF; CV 16.50 -----	MB	10.00
731	USIR, RE134, unused, superb, unpriced thus -----	MB	10.50
732	USIR, RE148, unused, VF, unpriced thus -----	MB	13.50
733	USIR, RE150, used, Fine, CV 17.50 -----	MB	8.00
734	USIR, RE152, unused, VF, CV 17.50 -----	MB	8.00
735	USIR, RE155, used VF, CV 18.50 -----	MB	8.50
736	USIR, RE158, mint, center to LL, but VG; unpriced thus ----	SB	7.00
737	USIR, RE165, mint, unpriced thus, XF -----	MB	45.00
738	USIR, RE169, repaired UL & UR corners, bottom reinforced, very clean on face, very good looking; CV 80.00 -----	MB	12.50
739	USIR, RE176, used VF, 5 small pin holes, CV 35.00 -----	MB	10.00
740	USIR, RE181, used VF, CV 23.50 -----	MB	8.50
741	USIR, RE183, mint fine, CV 17.50 -----	MB	8.50
742	USIR, RE184, mint VF, CV 15.00 -----	MB	8.50
743	USIR, RE185, mint fine, CV 25.00 -----	MB	10.00
744	USIR, RE186, mint fine, CV 11.00 -----	MB	4.00
745	USIR, RE187, mint fine, CV 30.00 -----	MB	13.00
746	USIR, RE192, mint fine, CV 5.50 -----	MB	2.00
747	USIR, RE195, mint VF, CV 25.00 -----	MB	14.00
748	USIR, RE195a, used VF, with 3 L's, CV 12.50 -----	MB	4.50
749	USIR, RE201, mint fine, CV 35.00 -----	MB	13.50
750	USIR, RE203, mint VF, CV 8.00 -----	MB	4.00
751	Wines, RE108, 109, 111, 121, 122, 127, 190, 191; all F-VF, all mint; CV 7.40 -----	SB	4.00
752	Similar, RE84, 87, 89, 92, 101, all full OG -----	MB	5.00
753	Receipt for \$100 payment for cheese, letter sheet with Scott 113 tied, 1869, with 2c postage used as revenue for bill, pen cancel --	MB	10.00
754	Promissary note for \$141, 1871, with Lawrence & Cohen playing card stamp RU11a tied as revenue; document & stamp creased	MB	10.00
755	USIR, large special tax stamp, Peddler 2nd Class, 1877, for \$25, with full stub and tabs, usual punch cancel, VF -----	MB	6.00
756	Similar, peddler 3rd class, for \$15, 1879, punch holes neatly repaired with matching paper; no tabs, VF -----	MB	4.00

757	Similar, 1915, Mfgr, distributor, etc., of Opium; for \$1 face, complete with stub and tabs, folded but VF -----	MB	6.50
758	Same as lot 757		
759	Similar, for 1919, with 8 tabs, folded but VF -----	MB	6.00
760	USIR, 30 gal distilled spirits, Lincoln portrait in black on green silk paper, 1875; punch cancel neatly filled in with matching paper, full stubs and tabs attached; XF, rare thus -----	MB	40.00
761	Similar to lot 760, but 60 gal face; same fine condition -----	MB	50.00
762	USIR, Inspector stamp, orange, 1864, 25 cigars, pressed on thin card, 390x25 mm., superb condition -----	MB	6.00
763	Similar, rose, 1864, 40 cigars, same size and superb condition	MB	7.90
764	USIR, 1871, US Customs Imported Cigars, portrait of Grant, black on blue, pressed on thin card; creases, otherwise VF -----	MB	7.00
765	USIR, 1873, similar for 50 cigars, Grant, black on red, few grill holes, pressed creases, otherwise VF -----	MB	7.50
766	USIR, 1875, similar for 100 cigars, Harrison, blk on green, same condition -----	MB	5.00
767	USIR, 1868, long tobacco strip, 100 cigars, black on white, portrait of sailor, few scrapes ends, pressed on thin card, imperf, F otherw	SB	2.50
768	USIR, 1871, strip for 50 cigars, Sherman, black on violet, pressed on thin card, trimmed close, margins added at ends, VG -----	SB	3.00
769	USIR, 1872, strip for 100 cigars, Hancock, black on lilac, pressed on card, perf.; creases, otherwise VF -----	MB	4.50
770	Similar, black on green, pressed on card, perf; creases, otherw	F MB	5.50
771	USIR, 1875, 100 cigars, portrait of Fessenden, black on green, rouletted; pressed on card; creases, otherwise XF -----	MB	6.00
772	USIR, strip for 50 cigars, 1883, Clay, ample margins, black on white, pressed on card; creases, otherwise XF -----	MB	4.00
773	USIR, 1897, long strip for 100 small cigars, 325x26 mm., black on blue, pressed on thin cards, rouletted; creases, otherwise XF	MB	4.00
774	USIR, 1891, two strips: 12 and 13 cigars, black on blue, 12 roul., 13 perf; 12 few creases, otherwise both VF -----	SB	2.00
775	USIR, 1898, two strips: 50 & 100 cigars, ovptd in red "Series of 1898," black on blue, rouletted; creases, otherwise both VF -	MB	6.00
776	Same as lot 775		
777	USIR, 1898, 250 cigars, black on dark blue, pressed on thin card, rouletted; creases, otherwise XF -----	MB	5.00
778	Similar, 1901 issue for 250 cigars, same condition -----	MB	6.00
779	USIR, 1910, 100 cigars, black on light blue, ample margins, 345x26 mm., creases, otherwise XF -----	MB	5.00
780	USIR, 3 strips: 1883 50 cigars, roul., 1901 12 cigars roul., and 1910 12 cigars roul.; all black on blue; few creases, otherwise all VF	SB	3.00
781	Puerto Rico, ovpts on red on US strips; 5 diff: 1910 13, 25 & 50 cigars; also the 50 with inverted ovpt, and 1901 100 cigars; all black on blue and rouletted -----	MB	5.00
782	USIR, RS90d medicine, on full medicine wrapper, Fleming Bros.; all pressed on thin card; stamp cut close top -----	MB	13.00
783	USIR, Brewer's permit, 1878, red control no., engraving, centered LL, creases pressed; otherwise Fine -----	MB	7.00
784	China, Japan; about 100 nice condition revenues, etc.; few duplicates, many overprints -----	SB	6.00
785	Russia, 25 diff revenues, mostly F-VF; mostly earlies -----	SB	2.00
786	Br. Colonies, 35 diff, heavy in scarcely seen Indian states ----	SB	4.50
787	European revs, 55+ items, Turkey, Germany, Austria, Estonia, Denmark, all diff. -----	SB	3.00
788	Italian sphere, 50+ items: Fiume, Ljubljana, Trieste, federals,		

municipals; mostly F-VF ----- SB 5.00
Note: The following lots are the large special tax stamps, listed individually.
 All are in clean collectable condition, with the usual government
 punch cancellations. Lots 789 thru 855.

789	Category Mfrg of Stills, \$50, 1874, white ----	MB 7.50	806	Same, 1875, green --	MB 8.50
790	Same, 1875, green --	MB 7.50	807	Same, 1877, lemon --	MB 8.50
791	Same, 1876, pink ---	MB 7.50	808	Same, 1878, purple --	MB 8.50
792	Same, 1877, lemon ---	MB 7.50	809	Same, 1879, chocolate	MB 8.50
793	Same, 1878, purple --	MB 7.50	810	Same, 1880, orange --	MB 8.50
794	Same, 1879, chocolate	MB 7.50	811	Same, 1881, cream --	MB 8.50
795	Same, 1880, orange --	MB 7.50	812	Same, 1882, yellow --	MB 8.50
796	Same, 1881, cream --	MB 7.50	813	Same, 1883, grey grn	MB 8.50
797	Same, 1882, yellow --	MB 7.50	814	Same, 1884, ivory --	MB 8.50
798	Same, 1883, grey grn	MB 7.50	815	Same, 1885, grey ---	MB 8.50
799	Same, 1884, ivory ---	MB 7.50	816	Category Peddler 1st Class, 3 or more horses to the vehicle, \$50, 1873, white ----	MB 11.50
800	Category Special Tax on One Worm, \$20, 1875, grn	MB 15.00	817	Same, 1874, white --	MB 11.50
801	Same, 1879, chocolate	MB 15.00	818	Same, 1875, green --	MB 11.50
802	Same, 1882, yellow --	MB 15.00	819	Same, 1876, pink ---	MB 11.50
803	Same, 1883, grey grn	MB 15.00	820	Same, 1877, lemon --	MB 11.50
804	Same, 1884, ivory --	MB 15.00	821	Same, 1878, purple --	MB 11.50
805	Category Special Tax on One Still, \$20, 1874, white	MB 8.50	822	Same, 1880, orange --	MB 11.50
824	Category Retail Dealer in Leaf of all, 1875, on green silk paper	MB 55.00	823	Same, 1884, ivory --	MB 11.50
825	Same, 1883, \$50, revalued to new denom. of \$250 by large purple surcharge (Act. of Congress March 3, 1883). This is by far the rarest of all the Tax Stamp series issued	MB 120.00			
Note: The following 5 lots are the Red Penalty Tax stamps (826-830)					
826	Retail Dealer in Malt Liquors, \$20, 1873, red penalty	MB 7.50			
827	Wholesale Liquor Dealer, \$100, 1873, red penalty	MB 12.50			
828	Mfrg. of Cigars, \$10, 1873, red penalty	MB 5.00			
829	Dealer in Leaf Tobacco, \$25, 1874, with large red bar	MB 7.50			
830	Retail Liquor Dealer, \$25, full sheet of 2, 1874, with large red bar at bottom of each	MB 15.00			
831	Compl sheet of 4, Zachary Taylor, Plate No. 2, wmkd large USIR	MB 6.00			
832	Same, Taylor, Plate No. 1, green on light grn silk paper, unwmk	MB 12.50			
833	Wholesale Dealer in Malt Liquors, \$50, 1882, imprinted for San Francisco and surcharged in red NOT TRANSFERABLE	MB 20.00			
834	Retail Liquor Dealer, \$25, 1883, same surcharge in purple	MB 20.00			
835	Pair of Distillery Warehouse stamps, black and green, seated female with shield and wine glass, 1875	MB 5.00			
836	Pair of Tobacco & Snuff for Exportation stamps, black and green, 1878, Andrew Jackson; wmkd USIR	MB 6.50			
837	Pair of Exportation of Cigars stamps, 1878, Andrew Jackson, black on blue grey paper, wmkd USIR	MB 6.50			
838	Pair of Distilled Spirits for Exportation stamps, Columbia in toga, diadem of stars, black on bluish, 1878, wmkd USIR	MB 5.50			
839	Pair of Rectified Spirits stamps, seated female with sceptre and ship, black and green on old silk paper, 1872	MB 6.00			
840	Pair of Distillery Warehouse stamps, black and green on old silk paper, old Treasury Bldg., 1872	MB 6.50			
841	Pair of Wholesale Liquor Dealer stamps, 1910, black on blue, 40 gals	MB 6.00			
842	Rectified Spirits, single, Hamilton, 10 gals, black and green on old silk paper	MB 6.00			

843	Same, 20 gals -----	MB	4.00
844	Same, 30 gals -----	MB	4.00
845	Same, 40 gals -----	MB	5.00
846	Same, 50 gals -----	MB	5.00
847	Same, 80 gals -----	MB	5.00
848	Wholesale Liquor Dealer, 1876, Eagle, black and green -----	MB	5.00
849	Rewarehousing Grape Brandy, woman holding grapes, blk & grn	MB	11.50
850	Brewer's Permit, first series, 1872, black on pink -----	MB	5.00
851	Same, 1875, black on green silk paper -----	MB	4.50
852	Stock on hand, Justice, 1869, black on white -----	MB	5.00
853	Distilled Spirits for Export, Mercury seated, 1872, blk on lt pink	MB	5.00
854	Exportation of Mfgd Tobacco, 1872, black on grey, lady with veil	MB	4.50
855	Full sheet of 3, Daniel Webster, Proof Spirits, 1878, 30 gals, black on green -----	MB	45.00

Note: End of large tax stamps.

856	Hawaii, \$5 red and blue, perf 13, block of 4, mint OG, NH -	MB	25.00
857	Check, Colorado National Bank, 1867, large vignette of Denver same year, 5c certificate with strong bank strike cancel ----	MB	5.00
858	Bank statement, used 1867, with RN-A10 imprinted, 1 full and 56 partial impressions, fine shape for the age, left edge yellowed; document is 20+ by 8+ inches, creases -----	CV	20.00
859	Check, unused, 6th Nat. Bank, NY, with RN-D3 imprinted on rear, none on face; small crease, otherwise VF -----	OPEN	
860	Check, unused, Gilboa Cotton Mills, NY, with RN-B2; this one has small rectangular box lower right imprinted in green: SPECIMEN FROM CORLIES, MACY & CO., and NY address -----	OPEN	
861	Receipt, issued 1867, with RN-I2, fine imprint, yellowed at left, few creases, not thru stamp; fine appearing -----	CV	18.00
862	Check, with RN-11 (eye-one), Phila, used 1867, punch cancel, but stamp very fine impression -----	CV	10.00
863	Check, printed both sides, used 1870, VF, with RN-C19 both sides (RN-C19a) -----	CV	3.00
864	Check, unused, with RN-C22. VF -----	CV	3.50
865	Pair of checks, with RN-C1 on each, unused -----	CV	1.50
866	Check, used 1870, with RN-B17a (inverted tablet), VF, cut cancel right edge -----	CV	20.00
867	Check, unused, with RN-O1, brownish gold, check blue, ornate; pin hole at left end, some paste remains rear -----	CV	45.00
868	Pair of trial printings on white of RN-D1, VF -----	OPEN	
869	Check, unused, with RN-F2, VF -----	CV	1.00
870	Receipt, used 1867, with RN-P5, creased, otherwise VF -----	CV	1.00
871	Pair of checks, unused, with RN-E4, vertical pair, VF -----	CV	2.00
872	Pair of checks, vertical, with RN-C1, ornate engraving at left, National Shoe Leather Bank, NY, unused -----	CV	1.50
873	Pair of checks, vertical, unused, with RN-J4 in 2 shades ----	CV	6.00
874	Same, with RN-B1, vertical pair, unused, ornate engraving at left, National Broadway Bank, NY -----	CV	.60
875	Same, unused vertical pair, with RN-H3, VF -----	CV	3.00
876	Same, vertical pair, red lilac paper, with RN-K10, unused VF	CV	8.00
877	Same, unused vertical pair, ornate engraving, with RN-D1 -	CV	1.20
878	Same, unused vertical pair with RN-K6 in brown shade, VF -	CV	2.50
879	Same, vertical unused pair with RN-B13, VF -----	CV	8.00
880	Same, unused vertical pair, very ornate with steamship engraved, fancy engraved printing, with RN-C1 -----	CV	1.50
881	Receipt, vertical unused pair, Erie RR Co., each with RN-Q1 in dark shade, almost Q2; left edge torn close, otherwise VF ----	CV	45.00

882	Scrip Certificate, Panama RR Co., NY, 1865, unused, with RN-P6 upper left; torn close at right but VF	CV	10.00
883	Pair, vertical unused checks, with RN-F2, very thin paper, VF	CV	2.00
884	USIR, mix of Scott-listed revs prior to 1880, condition varied	SB	1.25
885	USIR, 11 diff Company ovpts on Scott-listed playing cards	SB	1.00
886	US telegraph stamps, 12 diff Scott-listed	SB	1.00
887	Mix of 30 diff US cinderellas and revenues	SB	1.50
888	Mix of 13 US taxpays, most with company ovpts.	SB	1.00
889	Mix of 8 cigarette facsimile labels, replaced the taxpays	SB	1.00
890	NY Stocks, 12 diff	SB	1.00
891	Ohio, 37 diff sales tax halves	SB	3.00
892	Same, 17 diff	SB	1.00
893	Ohio, 12 diff wine and mixed beverage stamps	SB	1.50
894	Same, 5 diff	SB	1.00
895	Same, mix of 19	SB	1.00
896	Ohio, liquor stamps, 4 diff	SB	1.00
897	Same, mix of 14	SB	1.00
898	Ohio, 7 diff wine, beer and beverage strips	SB	1.00
899	Ohio, 15 diff revs	SB	1.00
900	Denmark, 5 diff early 20th century Xmas seals	SB	1.50
901	Booklet, US Telegraph Issues, 1946, by Rich, like new	SB	5.00
902	USIR, series 121 thru 125 cigarette tax pays, 326 diff B & W control no. ovpts	SB	15.00
903	Promissory note, used 1864, franked with 3 copies of R27a; small crease in document and one stamp	MB	5.00
904	Similar, used 1865, handwritten, with R1c strip of 5; document folded, stamps VF with pen cancels	SB	5.00
905	Mortgage to secure security bond, 1863, with pair of R45a, both torn at top; rare on original document	MB	5.00
906	Home Insurance Co., NY, 1865 power of attorney document, with R27c and R54c tied with co. cancel; blue paper; stamps creased	MB	5.00
907	Mortgage, St. Lawrence Land Co., NY, 1871, franked with R55c strip of 3, pair and single, R60c pair, R69c and R69d; colorful	MB	6.00
908	Deed, same area, franked with R44c block of 5 plus single, 1864	MB	4.00
909	Deed, 1866, franked with R24c, certified, 3 handwritten pages; stamp centered lower right	MB	2.50
910	Deed, 1868, Vevay, Indiana, franked w/ R54c; stamp perfs cut L	MB	3.00
911	Promissory note, 1863, with R27c tied, perfs cut left	MB	1.00
912	Similar, 1863, handwritten on blue paper, with R42a tied, document and stamp creased	MB	5.00
913	Receipt, 1869, Schenk & Sons, folded, w/ R15c tied, perfs cut R	MB	2.00
914	Receipt, small handwritten, franked (illegally) with pair R3c; stamp VF with pen cancels; 1865	MB	3.00
915	Five diff receipts, handwritten, 1864-67, each with 2c orange 1st issue revenue tied	MB	2.00
916	Receipt, handwritten, 1865, franked with R10c, folded	SB	2.00
917	Receipt, small handwritten, with R24c tied, perfs cut right	SB	2.00
918	Receipts, manuscript (pretty), 2 documents with 2c orange 1st issue tied, stamps with close perfs; 1864-66	SB	2.50
919	Five small documents, 3 with revs tied; 1856-80; stamps var cond	SB	3.00
920	Checklike receipt, 1867, Dayton, Ohio, with 1st issue 2c orange, stamp VF with pen cancel	SB	2.00
921	Bank check, 1880, People's & Drover's Bank, Ohio, franked with R152 tied with purple oval handstamp	SB	1.50
922	Bank checks, 2 diff, 1st Nat. Bank, Ohio, with R15c tied each, stamps fair	SB	3.50

923	Bank checks, Merchant's and Farmers Bank, Ohio, 1875-82, 3 diff with R151 and R152 (1 stamp each) -----	SB	5.00
Note: The following group of documents, lots 924 thru 967, were recently re- covered from the old Court House in Switzerland County, Indiana, and thus have never before been in philatelic hands. In general, they deal with county officials, estates in probate, and court orders. They are for the most part in amazingly fresh and clean condition.			
924	Small 1864 warranty deed to county land, franked with R60c. Fine with pen cancel -----	SB	2.00
925	Certified claim against an estate, 1864, with VF R27c tied --	SB	2.00
926	Estate final report, 1864, with R27c tied; stamp centered	UR	SB 2.50
927	Same, stamp creased -----	SB	2.50
928	Certified letter of Guardianship, 1864, with VF R25c tied ----	SB	3.00
929	Voucher for Judge's salary, 1865, with R25c (SE right) tied	SB	2.00
930	Estate final report, 1864, with Fine R24c tied -----	SB	2.50
931	Power of Attorney, 1867, with R44c tied; stamp folded ----	SB	3.00
932	Letter of guardianship, small blue form, with Fine R24c tied, document folded -----	SB	2.00
933	Guardianship papers, 1864, with R27c tied; stamp perfs close top	SB	2.00
934	Claim against an estate, 1864, with R27c tied; stamp folded --	SB	2.00
935	Copy of Trustee's oath, 1867, with R27c tied; perfs cut top --	SB	2.00
936	Same, but 1868, with R24c tied; stamp same condition -----	SB	2.00
937	Same but perfs cut right -----	SB	2.00
938	Trustee oaths, 1866, 3 diff, each with R24c tied; stamps var cond	SB	4.00
939	Trustee's Bond, 1867, with R70c tied; stamp centered to U L	MB	3.00
940	Same, 2 diff bondss, 1866 with R69c and 1869 with R58c; stamps with close perfs -----	MB	4.50
941	Same, 1869 stamp folded -----	MB	4.50
942	Trustee Bonds, 2 diff, 1866 and 1869, each tied with R69c, diff shades; 1 stamp folded -----	MB	4.50
943	Trustee Bonds, 4 diff, each with either R54c or R59c; stamps in varied condition -----	MB	4.00
944	Justice of Peace Bond, 1864, R27c tied; perfs close -----	MB	2.00
945	Same as lot 944.		
946	Same as lot 944.		
947	Power of Attorney, handwritten, 1864, with R75c and R27c tied; stamp perfs cut right -----	MB	3.00
948	Power of Attorney, with R59c and R60c tied; 1 torn -----	MB	3.00
949	Deposition, 1865, with R25c tied, perfs cut right -----	SB	1.50
950	Receipts, 2 diff, with 2c orange 1st issue; 1868-70; each stamp with double perf at left -----	MB	2.00
951	Handwritten contract, 1870, with R24c, perfs cut top and right	MB	2.50
952	Court Summons, handwritten, 1864, with R54c, perfs close top	MB	5.00
953	Witness deposition in slander case, with collateral documents attached; R54b tied; stamp folded -----	MB	5.00
954	Notarial Bond on legal form, 1867, with R70c tied; stamp folded	MB	3.50
955	Estate inventory, 1866, with 2 each R24c tied, Fine -----	MB	3.50
956	Probate documents, 6 diff, 1864-66; each with 5c 1st issue --	SB	7.50
957	Various documents of the 1864-71 era, all franked with 1st issue revenues, up to \$1 face; 13 pieces -----	SB	10.00
958	Court Summons, with R63a (rarest of all 50c imperfs), stamp cut close R; cancelled with embossed seal; choice & rare on orig doc	MB	15.00
959	Same as 958, but stamp damaged -----	SB	10.00
960	Court Summonses, 9 diff, 1863-65, each franked with 50c 1st issue revs; incl R43b pair, R45c pair, R46c pair, R54b, R58c, R59c, R60c, R63b; beautiful -----	SB	20.00

961	Same as lot 960	
962	Similar, 7 diff, 1863-65, also with 50c 1st issues; R43b pair, 2 each R45c, 2 each R46c, R54c, R58c, R59c, R60c -----	SB 15.00
963	Trustee Bond, 1870, with 4 each R44c tied -----	MB 3.50
964	Power of Attorney, 1864, handwritten on legal paper, with R66c and R24c, both with close perfs -----	MB 3.50
965	Receipts, 5 diff, handwritten, each with 2c orange 1st issue --	MB 2.50
966	Same as lot 965	
967	Same as lot 965	
Note: End of document group		
968	USIR, RB1, trial color proof block of 4, immaculate, on granite paper; beautiful centered -----	MB 10.00
969	USIR, R6b, perf horiz; perfs close at top, fine looking -----	CV 10.00
970	USIR, R42b, perf vert; close at L, ample T & B, pen cancel -----	CV 2.25
971	USIR, R49a, imperf, small tear right, close at base -----	CV 2.00
972	USIR, R110, perfs cut top and left, grill cancel -----	CV 2.75
973	USIR, R505, used uncut, fine centering -----	CV 12.50
974	USIR, R640, used uncut, fine centering -----	CV 7.00
975	USIR, R641, used uncut, SE top, center to right -----	CV 5.50
976	USIR, R671, used uncut, SE base, fine centering -----	CV 3.75
977	USIR, R674, used uncut, center slightly right -----	CV 5.00
978	Same, center toward top, perfs cut a bit -----	CV 5.00
979	USIR, R678, used uncut, center to right -----	CV 6.00
980	Canada, Yukon Law Stamps, Sissons Nos. R9, 10, 11, 12, 13, 14, 15, 17; all F-VF used with L punch cancel -----	CV 188.00
981	India, group of 8 diff revenue stamped paper; these carry the large imprinted designs, with much scroll work, etc., and are complete documents, not just the stamps. One has an adhesive and one is watermarked without a stamp -----	OPEN
982	Similar group, 28 diff Bundi state entires, most have printed serial no. at top, some in English, others in Hindi; the face values range from 1a to 8a, the years of issue from 1930 thru 1939, with 1 at 1884. Some were printed in very small quantities. A list of serial numbers, dates of issue, and qty printed (where known) accomp. -----	OPEN
983	Canada, Tobacco products, stamps and strips, 12 diff, most F-VF recent itemss -----	OPEN
984	Canada, 12 bank checks, with postage stamps affixed to cover revenue costs; revenue cancels -----	OPEN
985	Narcotics stamps on cover (attached to original medicine con- tainers); 1c purple 4-incher, and 1c purple recent issue -----	OPEN
986	USIR, 4 diff 1931/35 oleo tax stamps -----	OPEN
987	Canada, Quebec \$100 registration, QR31, center to top, faint crease; CV 45.00 -----	MB 18.00
988	Similar, QR29; \$20 face; center to top, otherwise fine, CV 20. -----	MB 8.00
989	Similar, QR 288, punch cancel, beautiful center -----	CV 2.50
990	Canada, BC telephone franks, 7 diff mint -----	CV 5.25
991	Canada, 11 diff Quebec revs. -----	CV 2.10
992	Canada, set of 9 War Tax revs, Holmes R229-238 -----	CV 1.00
993	Similar, R276//321, 18 diff. per Holmes -----	CV 3.12
994	Similar, R243//259, 12 diff. -----	CV 5.20
995	Canada Bill stamps, Holmes R37//53, 15 diff -----	CV 7.00
996	Puerto Rico, wines, RE 19, 21-23, 30-31; CV 8.40 -----	MB 2.75
997	Sim., Boutwells, RE33, 35, 37, 38, 46, 48; pinperfs & small faults -----	CV 3.49
998	USIR narcotics, 7 diff 1c values, types I-IV, condition varies --	OPEN
999	Similar 16c type III, roul. with faults -----	OPEN
1000	(egad) Similar, 8c type III, roul., creases -----	OPEN

1001	Similar, 2c type III, roul. and imperf, faults, & 1c ovptd doc. OPEN	
1002	USIR, beer stamps, 3 diff. ½ BBL, 1 each ¼ BBL, condition ain't the best -----	SB 1.00
1003	USIR, smaller special tax stamp: Retail Dealer in Fermented Liquors, 1932-33, \$20 face, used in Calif. -----	SB 2.50
1004	Similar, 1942-43 One Coin-Operated Amusement Device, \$6.67 face, used in Kentucky -----	SB 2.00
1005	Similar, 1943-44, \$10 face, Kentucky, with faults -----	SB 1.00
1006	USIR cigarette taxpays, 20 cigs; 25 diff, condition varied -	SB 1.00
1007	USIR tobacco strips, 18 diff series 1902 thru 110, Springer CV 1.76+	
1008	Bank checks, 5 diff, with RN-B1, G1, 3 RN-X7; some cut or perfin OPEN	
1009	US Scott OX1 affixed on 1875 cover, undamaged stamp, PO cov CV 25.00	
1010	No. Carolina, 52 copies including multiples of the 1c blue cleaning tax stamps -----	OPEN
1011	Iowa cigarette, 18 copies 2c tax stamps, misc. cancels -----	OPEN
1012	Major Brewster Kenyon Franks, Army stamps, set of 3 -----	OPEN
1013	US telegraphs, 16T13, mint pane of 4, CV 15.00 -----	MB 7.00
1014	Same, 1T1//14 punched, 13 stamps -----	CV 1.31
1015	Same, 16T13, 20, 28 and 30; CV 4.34 -----	MB 2.00
1016	Same, 15T 7, 9, 20, 21 -----	CV 2.45
1017	Same, 4T1-3; 8T1-2; 13T3-4; 15T1, 3 -----	CV 2.21
1018	Same, used, 3T7-10 (10 repaired), CV 4.90 -----	MB 2.00
1019	USIR, M&Ms, 34 diff, most with faults, presentable; good reference lot; CV 28.50 -----	MB 5.00
1020	USIR, RB18c, with defects, appears OK; CV 35.00 -----	MB 5.00
1021	USIR, RO23a, 26c, 49c; CV 2.15 -----	MB 1.00
1022	USIR, complete wrappers with RO54 and 56; CV 1.50 -----	MB 1.50
1023	USIR, RO67 and 87; CV 5.50 -----	MB 2.50
1024	USIR, RO84, perfs cut right, close tap; CV 9.00 -----	MB 4.50
1025	USIR, RO112, 114, 119b; CV 5.25 -----	MB 2.25
1026	USIR, RO133b, 138b -----	CV 1.50
1027	USIR, RO153, 155a, 160b, 161b; CV 2.80 -----	MB 1.25
1028	USIR, RO163a, 171b, 172b, 172d, 174; CV 2.80 -----	MB 1.25
1029	USIR, R173-176, used, uncut -----	CV 2.21
1030	USIR potatoes, RI 1, 6-9; CV 4.20 -----	MB 2.00
1031	USIR customs, RL1-6; used -----	CV 2.56
1032	USIR, RT4, RU5, 7, 13 and 14 (last 2 punched); CV 7.40 --	MB 4.00
1033	USIR motor vehicles, used, RV1, 6, 18, 30, 42; CV 5.50 ----	MB 2.00
1034	USIR, RS4a, small tear, fine appearance; CV 10.00 -----	MB 4.00
1035	USIR, RS35d, 46b, 95, 114b, 116d, 118d -----	CV 2.30
1036	USIR, RS58d, 64d, 81d, 88a, 68a; small faults; CV 13.10 ---	MB 6.00
1037	USIR, RS105, 127, 138c, 168d, 208, 261d; faults; CV 8.35 --	MB 3.50
1038	USIR, RS148a, 149a; faults; CV 5.00 -----	MB 3.00
1039	USIR, RS213a, 253b; faults; CV 4.50 -----	MB 2.50
1040	USIR, RS236 die cut, 251b, 251d; faults; CV 2.80 -----	MB 1.00
1041	USIR, RS280//305, 9 diff; fine or better; CV 3.45 -----	MB 2.00
1042	Group of old bank checks, mostly cut cancels, with RN-D1, G1, and X7; all with engraved locomotive or eagle; 13 items ----	OPEN
1043	Group of No. Carolina large Gasoline & kerosene inspection stamps, 11 diff, from 1917-18; all VF -----	OPEN
1044	Similar, Missouri gasoline, 1909-20, 17 diff VF -----	OPEN
1045	Same, kerosene, 8 diff VF -----	OPEN
1046	USIR, group of 35 battleship props with Co. printed cancels --	OPEN
1047	Early trading stamps, 2 blocks of 8, Hatten's So. Calif. and Security NY -----	OPEN
1048	Kenyon Army Frank (see lot 1012 prior); brown -----	OPEN

1049	American Letter Mail Co., early franks; set of 6 diff mint ----	OPEN
1050	USIR, 2 diff foto cards with R18c tied each, pen cancels -----	OPEN
1051	US Poached egg Coils for testing purposes, strip of 3 mint ----	OPEN
1052	Same as 1051	
1053	USIR, battleships with printed cancels, 19 items -----	OPEN
1054	Group of OPA and Gas ration items, WWII vintage; 8 items -	OPEN
1055	So. Carolina RR Co., scrip, \$17.50 face, 1882, punched -----	OPEN
1056	Mix of foreign tobacco tax stamps, mostly Lebanon cigs, 39 items	OPEN
1057	USIR battleships with Ellwood J. Lee monogram cancels, 4 stps	OPEN
1058	US 1891 cover with postage tied; on the rear, covered with ad for Merchant's Gargling Oil Liniment; conversation piece ----	MB 7.50
1059	USIR, R733, mint plate block of 4, hinge mark -----	CV 4.00
1060	Two Cigarette Tax Exempt (outside US) on cigarette packages	OPEN
1061	Alcohol Warehouse Bottle strips, 1934, 1949, 1960; used on bottles of 190 proof tax exempt industrial alcohol; faults ----	OPEN
1062	USIR tobacco strip, series 122 ovptd on 121; 4 oz val.; faults	OPEN
1063	Five diff tobacco exempt strips, facsimiles, etc. -----	OPEN
1064	Herrick's (medicine) Almanac, 1863; amazing shape for the age; surprising ads, etc., for the medicine of that era, including how it cured slaves at the time; conversation piece -----	MB 5.00
1065	Similar, Hostetter's Almanac, 1891; interesting reading ----	MB 3.50
1066	USIR narcotics, 4-inch strips in purple, 5, 6, 8, 9, 10, 16c values, mostly fine condition -----	OPEN
1067	Similar, longer 6-inch strip, 1c green, black smear cancel ----	OPEN
1068	Same, 9c purple, VF -----	OPEN
1069	Same, 10c purple, VF -----	OPEN
1070	Same, 19c purple, VF -----	OPEN
1071	Same, 20c purple, VF -----	OPEN
1072	USIR beers, series 1933, ½ and ¼ BBL, perfin -----	OPEN
1073	City of Bend, Oregon, 1934 beer tax stamps, blox of 6 of 12c brown and 60c red values, mint -----	OPEN
1074	No. Dakota, Hubbard B1b, imperf block of 7, mint -----	CV 7.00+
1075	Calif., early docs, 8 rectangular, 5 round (cut to shape), few cut cancels, few cut close -----	OPEN
1076	Pennsylvania, pair of Stocks \$20 face, ST18a, punch cancel	OPEN (RRR)
1077	Kentucky beers, 2 blox of 4 and 2 singles, Martin signature --	OPEN
1078	City of Bellingham, Wash., 1933-34 beverage license fee stamps, 9 diff mint -----	OPEN
1079	No. Dakota, Hubbard B45, rated RRR; faulty -----	MB 5.00
1080	Same, B41, faults -----	CV 1.50
1081	Pennsylvania, stock ST9, used block of 8 -----	CV 20.00+
1082	Same, docs D19-24, used VF, paper safety intact -----	OPEN
1083	City of Toppenish, Wash., beer and wine circa 1930, ½c, 1c, 2½c values in complete sheets of 10 -----	OPEN
1084	Nevada docs, D17b, 24, 26, 27; all VF -----	MB 1.00
1085	Same, D28 mint VF -----	MB 1.00
1086	Same, D5, 5a, 7, 8, 9a, 10, 11; all VF -----	MB 3.00
1087	Same, D22, 28, used, good handstamps, VF -----	MB 1.00
1088	No. Dakota, cigarettes C1-8, VF -----	MB 3.00
1089	Same, C11, rated RR -----	MB 5.00
1090	Same, C12, rated RRR, VF -----	MB 7.50
1091	Same, C13, 14, 16; VF -----	MB 2.00
1092	No. Dakota, beer B5, mint block of 4 with 2 rows of extra vertical perfs thru centers; 1 stamp perf 4 sides -----	CV 20.00+
1093	Kansas, F5, 7 mint -----	OPEN
1094	Arkansas, F1, 3 mint -----	OPEN

1095	Virginia, 1915 Feed, ¾c black, unlisted	SB 3.00
1096	Alabama, docs, 5c, 10c, \$1, \$5 face, 1958 cancels, unlisted	OPEN
1097	Louisiana Docs, D1-5, used, unpunched VF	MB 3.00
1098	Calif., Apples, B Grade red typeset 1917 and Eureka 1915 seal, both mint VF	OPEN
1099	Georgia, cigarette C18A, rated RRRR	MB 10.00
1100	City of Klamath Falls, Oregon, 1934 beer stamps, 7 diff mint	OPEN
1101	Mississippi, F14, 17 mint	OPEN
1102	Missouri, Apple stamps, 13 mostly diff, all VF	OPEN
1103	Missouri, Stocks, ST8a with ST8b in UR corner of block of 4 CV	2 00+
1104	Missouri, docs, D1-7, 9, 10, all mint, 9 diff	OPEN
1105	Canada revenue catalog, Burge, 1943 edition, fine shape	OPEN
1106	Collectors Club Yearbook, 1925, early who's who, fine shape	OPEN
1107	Scott's Gold & Silver Coin catalog, 1890, cover's beat up but inside fine worldwide listing	OPEN
1108	Gibbons (NY) early checklists for US, 1st, 5th and 6th editions, circa 1917; like new	OPEN
1109	Vest Pocket Philatelist, 1912 miniature curio, tiny newsletter	OPEN
1110	Essay Proof Journal, 1946-48, 9 issues listing Canadian revenue proofs among other things, nice condition	OPEN
1111	Persia, 42 diff mint earlies (listed Ferbin), VF; plus 41 later (unlisted) mint issues in pairs, strips, blox, perf & imperf, including se-tenant pairs and strips	SB 20.00

REVENUE MART

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WANTED: Hawaiian revenues all items mint and used also on documents. Please submit with prices. Fred E. Starr 14575 Horseshoe Drive, Saratoga, Ga. 95070. 254

OBSOLETE, Virginia Hunting Stamps. Mint, 10 different. Includes first 4 issues, 1930's. Colorful Bear, Elk, Forests, State Maps. \$5.00. Claude Monteiro, Box 8332, Richmond, Va. 23226. 254

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INFORMATION, PLEASE
Steve Leavitt (ARA 1442)



Printed cancels on the first issue are great to collect but sometimes the handstamped ones can be more interesting. The above photo shows a 10c Proprietary with a photographer's (?) handstamp containing the words "PROOF CARD." Does anyone have any information on this cancel?

When answering ads please mention this publication

TAX PAIDS WITH "AMERICAN GOODS RETURNED" OVERPRINTS

By Donald L. Duston

A group of stamps recently received contained two Tax Paid items that generated some questions. Two Tobacco Strips were overprinted in red "AMERICAN / GOODS RETURNED / space / B. K. CO. 4/10/48". The strips were Series 117 and 118 1½ ounces, neither of which is shown in Springer's listings. Copies of the Series 118 had the overprint only at the "Place For Cancellation" position, in hard to see dark red, with the space 4 mm wide. All other copies of both Series had an additional overprint to the left, in bright red with the space 7 mm wide. A letter to knowledgeable Tax Paid collector Charles Hermann, brought a letter suggesting this article, with information on the following Tax Pairs in his collection, with similar overprints, all on "Imported Cigarettes, U. S. Customs" stamps "American / Goods / Returned / J. V. D.", four lines, mimeographed, reading up.

"American / Goods / Returned / space / Duty Paid / Equal Tax", reading horizontally.

"AMER. PROD. / RETURNED", magenta handstamp diagonally up.

"AMERICAN / PRODUCTS / RETURNED / space with black ink initials / INSP. CUSTOMS", blue handstamp, reading up.

Anyone with information as to the usage of these items, or additional varieties, is urged to submit same to the Editor for publication in the "American Revenuer."

Another unlisted Tax Paid variety was found that warrants mentioning. This was a Springer No. TA61 10 Cigarette red with overprint "SERIES / OF 1898" with the period after 1898 missing. Members should check their duplicates for this variety.

CIRCUIT NOTES

In this issue appears Auction 7, and since the membership response has been so great (as you can judge by the number of lots and the variety of material), this column is intentionally brief. Back to more ad next time, with a few further (and brilliant) editorial remarks. Best of luck with your bids.

—G. M. Abrams
Sales Manager

SHORT ITEMS NEEDED

To have a nice appearing "Revenue" proper spacing of pages is important, and while we always want the long and medium length articles for publication, we also need many short filler items from a few lines to two or three inches.

While these "holes" can often be filled in with inch ads, there are times when there aren't enough of these to do the job.

Clippings on revenue items in other (and older) publications will be of interest to members—send them in!

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