

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 29, No. 10, Whole No. 280

December 1975

A New Find For RS8b

by Bert Kiener, ARA 1247



—Photo by Warren C. Stevens

There is not a collector or specialist but who hopes, dreams and waits for the philatelic find of his or her life. An unreported find can be as thrilling as winning the Irish Sweepstakes.

A short while ago, visiting out of town, I went to a most respected dealer and asked to see what was available in M&M covers. While hunting

through the 4th cover box, I was asked whether I wanted some M&M stamps, as they just had picked up a small collection and had finished pricing the material.

Inasmuch as I had found a J. C. Ayer Co. cover, I thought I might as well pick up a copy of RS9b, as it appeared to be in fairly nice condition and was priced as fine.

After coming home, I mounted the cover on an Elbe page, and as I was putting the stamp into a Showguard mount, I stopped. I looked at the stamp. I held my breath. I reached for my magnifying glass. I looked and looked again. There it was, as big as life: A CRACKED PLATE!

Grabbing my Scott Specialized, I checked. Not listed. But, there it was, running from the last "E" in revenue north-northwest to the inner circle.

As I write this, I wonder how many M&M collectors will have stopped reading at this point to check their copies of RS9b. I also wonder how many other copies, if any, are found.

It is amazing to check the M&M section of the Scott's Specialized to see that there are no listing for ANY RO, RS, RT, RP, and RU as having cracked plate varieties. There are many listed from R2 through R101. Let us start checking—there have to be more.

I am sure happy I found mine. Let it be the beginning of many more to come.

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(The opinions expressed in the various articles in this journal are those of the writers and not necessarily endorsed by the Association and/or this journal.)

Vol. 29, No. 10, Whole No. 280

December 1975

Adieu

This is the last column I will write. It is not a pleasant one as I must say goodbye to people and a job that I had grown most fond of. But personal and professional considerations have forced me to ask President Abrams to relieve me of editorial responsibility. From now on all editorial correspondence should be directed to him as Associate Editor Riley is unable at this time to assume the reins.

The lateness of the November issue (and this one) was entirely my fault.

I hope you will understand that the cause was beyond my ability to control and finalized my decision above.

There is much back correspondence I owe and I will clear my desk of it a bit at a time over the next month. I apologize to my correspondents and to those who have supported so faithfully my editorship. I look forward to the continued growth of the ARA and the **Revenuer**. If you give President Abrams and my eventual successor the cooperation and help you gave me then our continued success will be assured.

Goodby and good luck! And have a very happy and prosperous holiday season!

—Drew Nicholson

1976 Elections Are Coming Up!

Ballots for the next ARA election will be included with the June 1976 Revenuer. If you want your name, or that of a fellow member, on that ballot as a candidate, NOW is the time to start thinking about it. Any member in good standing may offer himself as a candidate for President, Vice-President or Secretary-Treasurer. Any member residing within the appropriate geographical district may run for the office of Representative (Eastern, Central or Western).

In accordance with Article 5 of the ARA Constitution, the following procedures are provided for the nomination of candidates:

- 1) Recommendation by the Board of Directors.
- 2) Nomination by petition, requiring the signatures of at least ten members in good standing (forms are available from the Secretary on request). Completed petitions must be filed with the Secretary no later than May 1, 1976, in order that ballots may be printed up in time for inclusion with the June Revenuer.
- 3) Nomination by solicitation. Names of candidates proposed to the Secretary no later than March 1, 1976 will be published in the April Revenuer. Those receiving the written endorsement of at least ten members prior to May 1, 1976 will be placed on the ballot.

Methods two and three are specifically intended to permit the nomination of candidates by the membership-at-large without reference to the approval or disapproval of the Board. There is no limit to the number of candidates for any one office, and the "official slate" as recommended by the Board enjoys no advantage over other nominees.

When running for office, one thing **MUST** be borne in mind; you are running for a **JOB**, not a title.

"ReveNews"

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Erling van Dam

P. O. Box 1417

84

Petersborough, Ont., Canada K9J 7H6

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88

P. O. Box 2163, Sunnyvale, CA 94087

The American Revenuer

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THE PRESIDENT'S PAGE

G. M. Abrams

****BELATED WELCOME....**

is extended to the new MIDWEST Chapter, announced here in Sept., for the Milwaukee/Chicago area, formed from the Midwest Revenue Study Group. Continued success and growth, group, and if any assistance is needed from this office, please advise.

****EXPOS & SUCH....**

Member Jerry Bates advises that revenueurs (USIR, state, foreign) and cinderella buffs, resident or not, are welcome to exhibit at the forthcoming Illinois State Fair (Springfield) to be held in August 1976. For details, write to: Mr. Arthur Faucon, Philatelic Supt., Illinois State Fair, Box 576, Springfield, Ill. 62705; deadline 10 June 1976. (Mr. Bates is requested to advise the Fair personnel that ARA awards for winning exhibits are available on request from our Awards Rep.)

To date, there has been no response from anyone on the FRESPEX '76 show announced here in September. No further comments to be made.

****BUNDLES FOR BRITAIN....**

Member Dennis Rosser of England advises that the British Philatelic Association would be pleased to receive USIR, Scott or non, for circulation among their members. Payment upon circuit completion in \$US. Material should be priced individually or by set, and may be mounted or sent in glassines (registered airmail) to: Secretary of the British Philatelic Association, Ltd., VAT Registration No. 238 6942 27, Rooms 106/7, 1 Whitehall Place, London, England SW1A 2HE. (Packages should be further marked: For the attention of Mr. Dennis Rosser, American Stamp Club of Great Britain.)

****AN ERLER FREEBIE....**

Member Martin Erler of Germany has shipped this office a number of copies of his latest: THE REVENUES OF ROMANIA UNDER GERMAN OCCUPATION (WWI). The 5-page booklet is free to all members on request. U.S. members please send 20c in mint (usable for postage) stamps; overseas members please send payment of 65c U.S. for airmail sending....mint U.S. postage acceptable.

****NEW REVENUE NEWSLETTER....**

Members Bob and Tim Wait have published the first edition of their new quarterly, The 19th Century Revenuer. No doubt many of you have received copies. The paper is a house organ for their firm, but also includes much news of the MIDWEST Chapter, mentioned above, some private treaty offers, and a small auction of choice USIR. It bears the ARA logo and a plug for the ARA within. (Thanks, Wait & Wait, and if you will send a copy of your mini-auction realized prices by lot, we can report same in UNDER THE GAVEL).

****THE MAINSHEET....**

Member John Fosbery (52 St. Leonards Road, Newton Abbot, Devon England TQ12 1JX) publishes the subject Newsletter for his Spanish Main organization. Mr. Fosbery would be pleased to receive articles for the Mainsheet based strictly on Latin American revenues. The organization is currently working on a dictionary of terms used on these revenues, and help would be appreciated from any members. (It is possible that Mr. Fosbery will be organizing a UK revenue group, devoted exclusively to Latin Am. revenues....UK members please note. A possible beginning for a UK Chapter of the ARA....?)

- **PRELIMINARY LISTINGS FOR ESTONIA & LATVIA**, prepared by member John A. Norton, have been received, and any members able to assist are invited to write. Most of the effort will be required in the municipal areas, and an assist on the translations. Please advise from what municipalities you have stamps when writing. (A similar listing for Lithuania will be available shortly....same request.)
- **MISSING A BET** are those member/dealers who, when advertising in the philatelic press, list associations for reference, such as APS, SPA, ATA or ASDA, etc., it is suggested that the letters ARA be added to the list, which might bring inquiries leading to increased membership. Take it from there?
- **ON THE PUBLICATIONS**, referencing the Editor's interview here in October with Mr. Collins of Robson Lowe, a magnificent and thorough effort, please be advised that other avenues are being explored from this office in the event that the catalog effort bogs down in London, due to the circumstances explained by Mr. Collins. Further on this to come, if needed.
- **THE GARFIELD PERRY STAMP CLUB**, Cleveland, Ohio, will be having a national/regional meeting in March 1976, and will provide free meeting rooms for suitable national societies. Member Ken Koller has suggested that those ARA'ers in the nearby vicinity who may wish to have a meeting/get-together contact him directly, and he has volunteered to coordinate the interface between G-P and the ARA. His address: 407 Evans Savings Bldg., Akron, Ohio 44308.
- **THE CINDERELLA CLUB**, our UK counterpart and exchange member, will be publishing in their January CINDERELLA PHILATELIST an announcement regarding our achievement in membership and other pertinent publicity. To reciprocate, a few words in their behalf.... The Club was formed in 1959 to consolidate the efforts of philatelists in the obscure field of cinderella stamps, largely neglected during the first 50 years of this century. These include local posts, revenues, railway and telegraph issues, phantoms, propaganda and advertising labels, Holiday seals and the like, etc. Their efforts have attracted enormously increased attention in these areas, around the world. The Club journal, a quarterly, is sent free to members, and they run an annual auction, have sales circuits (limited to the UK), and offer other benefits. Dues are \$5 per annum, and membership applications with full details may be obtained by writing directly to the Hon. Secretary, David W. Waters, 257 Pettits Lane North, Romford, Essex, England RM1 4NU.
- **ALONG the SAME LINES**, in correspondence with the Editors of the above journal, Messrs. L. N. & M. Williams, they have advised that they will accept for consideration for the Sydney R. Turner Awards (and for possible publication) any articles/papers on worldwide revenues. There are certain stipulations, set by the founder of the Awards: Manuscripts must be original, never before published, submitted by members of the Cinderella Club, must be between 5,000 and 20,000 words and available for copyright. ARA members who may wish to take further action are invited to write directly to the Editors at: 30 Dunstan Road, London, England NW11 8AB.
- **TO CLOSE....**With an offer made by an engineering consulting firm located smack in the middle of the Mojave Desert (if you wish to check your maps, the location is between the towns of Inyokern and Johannesburg on highway 395....to Californians, just outside the China Lake Navy Facility) which could not be turned down, I have therefore changed jobs. Since the company is located some 150 miles from my normal domicile, it is not a drive to be accomplished daily. Therefore, I will be living near the plant during the week and will commute weekends, arriving home late

each Friday evening. The reason for outlining all of the above is that it is anticipated that all correspondence accumulated during the week will pile up and the normal practice of same day service on all letters will not be possible. Thus, you will have to forgive the expected delay in response to such correspondence, and do not be surprised at the postmarks on my letters, as I cannot be held accountable for the city/town in which they are mailed. Faithful machine will be taken along, as will all accumulated mail, and all letters will be answered when time allows. Your sympathies (if any) are gratefully appreciated.

REVENUE MART

Buy, sell and exchange. 5c per word, minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to:

East Coast Adv. Mgr.: P. O. Box 997, Church St. Station, New York, NY 10008

West Coast Adv. Mgr.: 1673 New Brunswick Ave., Sunnyvale, CA 94087

PHILIPPINES Wanted—Revenues, unlisted OB's, perfins, commercial overprints. Send priced or for offer. Robert Hoge, 10124 Zig Zag Rd., Cincinnati, Ohio 45242.

80

WANTED to buy: Philippine revenues, on or off documents. ½ Warren Catalog or better for sound copies (punch cancels OK). Ray L. Coughlin, PO Box 5264, Baltimore, MD 21228.

84

WANTED to buy, strip of five Calif. 1972 Pheasant, 1973 Duck, Sheet of 12 Mass. 1974 Duck. Richard Hinehline, 120 Gill Rd, Haddonfield, NJ 08033.

80

WE PAY ½c each for Scott-listed U. S. Revenues. Cut or punch cancels O.K. Domzall, 904 Wright, #4B, Richmond, Calif. 94804.

80

WANTED: U. S. postage stamps used as revenues on documents, checks, etc.; also want off cover postage stamps bearing revenue cancels. Dealers offers invited. Leonard Diamond, Atty., 407 Lincoln Rd., Miami Beach, Fla. 33139.

84

FOR SALE: For testing purposes only coil pairs—50c per pair. Postal Notes, PN1-18 used 50c per set. SASE please. Eric Jackson, P. O. Box 6122, Anaheim, Calif. 92806.

80

CHINA REVENUE Illustration, vol. I and II by Chi-wen Yen, more than 400 pictures in each volume, extremely valuable in collecting China revenue, \$3.00 for each volume postpaid by air mail. Chi-wen Yen, P. O. Box 3293, Taipei, Taiwan, Rep. of China.

82

WANTED—by novice collector attempting a definitive study of RF's. Legible printed or hand stamped cancellations of all issues needed. Send prices or for offer to J. V. Barkley, 9435 St. Andrews Dr., Santee, CA 92071.

80

BEER Stamps Wanted; U. S. I. R. or State. Buy or swap. Also all tax paid and Cinderellas. John McGowan, M.D., 146 Kensington Road, Garden City, N. Y. 11530.

82

WANTED TO BUY — 1st Issue with printed or fancy advertising cancels; single items or collection. Michael Morrissey, 19 Highland, Worthington, Ohio 43085.

81

BOSNIA Wanted—Revenues, postal issues in blocks, 1906 compound perforations; also Austrian revenues. David L. Prentice, 7925 W. Oklahoma Ave., Milwaukee, Wis. 53219.

81

PATENT MEDICINE Paper—monthly for collectors of Private Die Medicines, Trade Cards, Advertising Covers, etc. on Patent Medicines. 12 issues \$4.50. Sample 50c. Patent Medicine Paper, Box 872, Camden, S.C. 29020.

83

WANTED: anything of British Commonwealth overprinted "specimen". Bart J. Corbett, 7 Radcliff Road, Beverly, Mass. 01915.

80

WANTED: 19th century U. S. revenues, with handstamped or printed cancels; particularly anxious for premium material—inverts, multiples, etc., for which premium prices paid. Dealers offers also invited. Leonard Diamond, Atty., 407 Lincoln Road, Miami Beach, Fla. 33139.

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THE STATE REVENUE SOCIETY, OUR NEW CHAPTER

G. M. Abrams

In response to my request for the SRS to submit copy providing details and advantages of membership, the following has been received and is offered for your further action:

There are two good reasons why the State Revenue Society wants you to become a member. There is the fascination of state revenues themselves; the endless variety of issues: Upland Game Bird stamps, Frog licenses, Honey tax, Canned Dog Food, Oysters, Perfume, Apple and on and on. You name it and there is probably a state that once taxed and produced a stamp for it.

Then there is the selfish reason, all 50 states, the District of Columbia and hundreds of cities, towns and counties issue stamps and to keep abreast of all their issuances, the State Revenue Society needs eyes and ears everywhere. So why not become one?

Write today for a complimentary copy of the Newsletter and more details to Harold A. Effner, Jr., 210 Eastern Way, Rutherford, New Jersey 07070.

AUCTION NOTES

Auction #12 almost completed at the time of this writing (Nov. 15th), with realizations of \$10,000. Some remittances still not received, and with the Canadian Postal Strike still on, those notices still not sent.

The major complication arose when the Post Office under the new all First Class mail by air rules, refused to allow 3rd Class insured letters to go by air. The alternatives were to send by 3rd Class Special Handling or Registered Mail. The latter was generally unacceptable, not only because of the cost, but because it takes an hour at the PO window to register 15 packages, and sometimes twice that many go out in a day. For Auction #13, Commercial insurance or self insurance will be used which will allow airmail delivery of most lots. Flat mailing and HANDLING charges will be made to ease processing and to cover both the Insurance and the higher postal costs being put into effect.

Auction #13 will appear with the March issue, with the listing to the printer by Feb. 1st. Lots for this auction should be sent immediately. Donations of lots for the ARA Publication Fund are solicited. Even small amounts of miscellaneous items, duplicates, etc., are welcome, and can be combined with other similar donations to make up lots. Final statistics for Auction 12 next month.

Scene Currently

By Associate Editor Richard F. Riley

The August issue of *The Israel Philatelist* is noted to contain an article by William Wallerstein on the fourth revenue issue of Israel. I don't subscribe to TIP, having learned of this through copy in Linn's of Oct. 20.

This suggests an idea which I shall simply pass on. When you see or hear of an article of which you would like a copy, write the author and ask for a copy of same. Of course a SASE is a must. This is a time honored

practice by scientists and perhaps other groups. If you can't locate the authors' address, send the request through the editor of the journal. You probably will be a shoo-in because this is a pleasant type of flattery which not one philatelic reader in a thousand appears to resort to and the author may in fact have an extra copy or two supplied by the publisher. Perhaps we could start a friendly practice which would please authors and benefit the requestors.

* * *

Sescal has come and gone again, and all through the aisles of frames not a revenue was showing. You might have thought they had gone out of style.

* * *

The 525th Kelleher Co. auction the end of September had 440 odd lots of U. S. Match & Medicine stamps. The summarized results are tabulated below to provide a percent of 1975 catalog prices realized by the auctioneer.

Scott designation	No. of lots compared	% Catalog realized
RO—F to VF	22	160
every 10th lot	14	84
RS—F to VF	22	117
every 10th lot	24	94
RT & RU—F to VF	28	135
every 10th lot	8	123

With this many lots a reasonable estimate can be made by such a sampling.

Obviously, on average, prices realized were a high percentage of catalog. Relatively high quality in the match stamps spurred higher prices, comparatively, than in the case of the medicines, perfumes and playing card stamps.

One private die not mentioned above stood alone. Lot 1163, RP1, T. Kensett & Co.: "Fine appearance, small tear and thins. Very scarce," cataloging at \$125 it went for \$220. Outrageous? Elliott Perry in his now famous census of these issues could only locate 21 copies. Probably not outrageous, but I observe 3 copies of RP1 also defective, in the Mozian sale of July 29-31, went for \$50-90.

The same Mozian sale contained several lots of U. S. revenues with interesting cancels which brought prices well above estimated values. A lot of 238 proprietaries of 1875-81, est. \$60 brought \$142, another similar lot, est. \$100 brought \$160, stamped cancels and precancels on 523 20th century, est. \$30 brought \$120, 170 playing cards, 1894-1929, precancelled "U. S. Playing Card Co." brought \$170 against an est. \$50, and so on. Fourteen lots of Dr. Kilmer's brought nearly full catalog.

Well, it seems they haven't really gone out of style after all. Perhaps it's a case of acute apathy when it comes to shows.

AUCTION NO. 11 STATISTICS

Total no. of lots -----	2572
Total lots sold -----	1913
% of lots sold -----	74.4%
Lots unbid -----	593
Bids rejected -----	48
Lots withdrawn -----	9
Lots returned -----	9
Total no. of bidders -----	286
Total contributors -----	84

% Participation -----	41%
Total realizations -----	\$13,119.03
10% ARA commission ---	1,311.90
Less cost of printing and overseas mailing -----	(442.00)
Less auction expenses ----	(193.00)
Less auction reserve fund -	(100.00)
Check to ARA Sales Dept. -	\$576.90
Contributions to ARA publication fund (donated lots and cash contributions) -----	32.85

The Robson Lowe Report

Revenue Auction 3rd October 1975

Robson Lowe is at present conducting two auctions a year of Revenue Stamps, Telegraphs, Locals and related Cinderella material. In the 1974-75 season £28,398 was realized from these sales and the first Revenue Catalogue of this season produced almost 450 lots with a valuation of £12,826. The actual sale results topped £16,400.

Nine lots of Spain and Spanish Colonies all fetched more than double their valuation and a collection of Swiss Municipal and Cantonals realized £260.

Great Britain was in steady demand; an almanac for 1738 bearing an Almanac Duty stamp fetched £34, a series of red wax proofs for the dies of embossing stamps sold at over valuation and a collection of Patent Stamps broken into lots sold steadily at around valuation. A good general G. B. collection made £130 whilst a stock of Municipal and Local issues realized a surprising £95.

Local stamps proved extremely popular; the Murray Steam Navigation Co. ½d and 1c unused made £110, the Melbourne City Express 1894 issue realized £29 unused, £65 used; a collection (950) of German locals including the rare Dresden realized £165, the Sweden J.K.B. Local Post 50. and 100. made £46 and a U.S.A. collection (298) fetched £130.

The Austria 1854 3k fiscal fine used on 1856 entire, catalogued S. G. £35 fetched £65; a fine specialized collection of South Africa made £250 and a die proof of K.G.V. realized £100. Japan as usual produced enthusiastic competition, seven lots generally bringing a little over valuation while a complete sheet (10x5) of the 1873 Documentary 1s valued at £15 in fact sold at £115!

While there is a growing interest in Revenue stamps, it is probable that more collectors would like to know more about these issues. With regard to Great Britain, a comprehensive and meticulously prepared catalogue of the adhesives has been produced by Roger Booth, a noted North of England philatelist. It is expected to be available through the Stamp Collectors group around Christmas time at a price of £5.

The standard revenue catalogue for whole world countries is Forbins Catalogues de Timbres Fiscaux. Although published in 1915, it is still the most up-to-date general work available and a reprint has been made by Duane F. Zinkel, 2323 Hollister Avenue, Madison, Wis. 53705, price \$11.50 plus \$1 post-

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age. \$1 for registration if required. The work is invaluable.

We have met Duane. He is a sincere man, a zealot for Indian education. All profits from the sale of this work go to the Jesuit Mission of St. Francis for the Sioux Indians, St. Francis, South Dakota.

REALIZATIONS

of the Revenue Stamps of the World Sale, 3rd October 1975

Lot	£	Lot	£	Lot	£	Lot	£
1001	45.00	1047	16.00	1088b	42.00	1132	42.00
1002	130.00	1048	67.50	1088c	3.50	1133	15.00
1003	70.00	1049	50.00	1089	75.00	1133a	16.50
1004	57.50	1050	14.00	1090	65.00	1134	21.00
1005	75.00	1051	18.00	1091	19.00	1135	16.00
1006	62.50	1052	65.00	1092	13.00	1136	16.00
1007	44.00	1053	21.00	1093	41.00	1139	21.00
1008	15.00	1054	13.00	1094	23.00	1140	12.00
1009	87.50	1054a	W/D	1095	21.00	1141	20.00
1010	27.00	1055	11.00	1096	11.00	1142	15.50
1011	60.00	1056	15.00	1097	10.00	1145	23.00
1012	42.00	1057	13.50	1098	14.00	1146	18.00
1013	26.00	1058	9.50	1099	27.00	1147	10.00
1014	19.00	1059	10.50	1101	24.00	1150	29.00
1017	19.00	1060	26.00	1102	36.00	1151	100.00
1018	130.00	1061	12.50	1103	57.50	1152	31.00
1019	23.00	1062	26.00	1104	28.00	1153	23.00
1020	22.00	1063	95.00	1105	25.00	1154	18.00
1021	35.00	1064	52.50	1106	85.00	1155	10.00
1022	42.00	1065	20.00	1107	23.00	1157	33.00
1022a	34.00	1066	12.50	1108	31.00	1158	11.50
1022b	18.00	1067	24.00	1109	21.00	1159	85.00
1023	29.00	1068	12.50	1110	28.00	1160	22.00
1024	57.50	1069	37.00	1111	34.00	1161	52.50
1025	20.00	1070	21.00	1112	16.00	1162	13.50
1026	17.00	1071	42.00	1113	105.00	1163	33.00
1027	13.00	1072	21.00	1114	52.50	1164	12.00
1028	44.00	1073	22.00	1115	30.00	1165	40.00
1029	17.00	1074	46.00	1116	52.50	1166	23.00
1030	19.00	1075	28.00	1117	42.00	1167	18.00
1031	62.50	1076	25.00	1118	38.00	1168	8.50
1032	62.50	1077	19.00	1119	31.00	1169	250.00
1033	42.00	1078	29.00	1119a	21.00	1170	52.50
1035	31.00	1079	67.50	1120	10.50	1171	100.00
1036	33.00	1080	21.00	1121	24.00	1172	24.00
1037	26.00	1081	26.00	1122	7.50	1173	36.00
1038	52.50	1082	72.50	1123	11.00	1174	33.00
1039	18.00	1082a	38.00	1124	16.00	1175	67.50
1040	18.00	1083	110.00	1125	16.50	1176	26.00
1041	36.00	1084	29.00	1126	11.00	1177	12.50
1042	15.00	1085	65.00	1127	22.00	1178	31.00
1043	23.00	1086	13.00	1128	23.00	1179	8.00
1044	31.00	1087	18.00	1128a	45.00	1180	33.00
1045	21.00	1088	12.50	1129	44.00	1181	39.00
1046	31.00	1088a	42.00	1131	46.00	1182	50.00

Lot	£	Lot	£	Lot	£	Lot	£
1183	20.00	1237	10.00	1297	26.00	1348	15.00
1184	75.00	1239	28.00	1298	33.00	1349	19.00
1185	36.00	1241	19.00	1299	17.00	1350	5.00
1186	80.00	1243	15.00	1300	10.00	1351	5.00
1187	65.00	1244	31.00	1301	60.00	1352	23.00
1188	16.00	1245	52.50	1302	23.00	1353	14.00
1189	33.00	1246	105.00	1303	50.00	1354	26.00
1189a	65.00	1248	110.00	1304	22.00	1355	10.00
1190	120.00	1249	13.00	1305	48.00	1356	190.00
1191	55.00	1250	5.00	1306	13.00	1357	155.00
1192	35.00	1251	16.00	1307	62.50	1358	95.00
1193	21.00	1252	165.00	1308	31.00	1359	105.00
1195	26.00	1253	42.00	1309	24.00	1360	38.00
1196	23.00	1255	28.00	1310	16.00	1361	115.00
1197	44.00	1256	38.00	1312	150.00	1362	42.00
1198	14.00	1257	28.00	1313	230.00	1363	50.00
1199	21.00	1258	10.00	1314	320.00	1364	35.00
1200	23.00	1259	27.00	1315	48.00	1365	52.50
1201	38.00	1260	52.50	1316	40.00	1366	16.00
1202	37.00	1261	32.00	1317	67.50	1367	57.50
1203	36.00	1262	24.00	1318	270.00	1368	85.00
1204	32.00	1263	10.00	1319	36.00	1369	26.00
1205	48.00	1264	46.00	1320	135.00	1370	21.00
1206	26.00	1265	21.00	1321	25.00	1371	44.00
1207	52.50	1268	15.50	1322	21.00	1372	24.00
1208	40.00	1269	10.00	1323	46.00	1373	42.00
1209	21.00	1270	60.00	1324	260.00	1374	32.00
1210	130.00	1271	18.00	1325	52.50	1375	18.00
1211	47.50	1272	10.00	1326	50.00	1376	25.00
1212	28.00	1273	10.00	1327	12.50	1377	77.50
1213	18.00	1274	9.00	1328	26.00	1378	27.00
1214	21.00	1275	9.50	1329	40.00	1379	38.00
1215	20.00	1276	7.00	1330	19.00	1380	17.00
1216	44.00	1277	8.00	1331	55.00	1382	15.00
1217	46.00	1278	11.50	1332	26.00	1383	20.00
1218	21.00	1279	3.00	1333	15.00	1384	85.00
1219	30.00	1281	13.00	1334	31.00	1385	34.00
1220	20.00	1284	24.00	1335	46.00	1386	120.00
1221	24.00	1285	27.00	1336	42.00	1387	65.00
1225	44.00	1286	26.00	1337	16.00	1388	8.00
1226	33.00	1287	105.00	1338	13.00	1389	21.00
1227	40.00	1288	18.00	1339	6.00	1390	27.00
1228	28.00	1289	46.00	1340	31.00	1391	95.00
1229	31.00	1290	21.00	1341	13.00	1392	16.00
1229a	40.00	1291	10.00	1342	12.00	1393	16.00
1230	13.00	1292	14.00	1343	90.00	1394	28.00
1231	65.00	1293	36.00	1344	32.00	1395	28.00
1233	14.00	1294	62.50	1345	100.00	1396	10.00
1235	29.00	1295	36.00	1346	44.00	1397	25.00
1236	47.00	1296	26.00	1347	26.00	1398	80.00

Lot	£	Lot	£	Lot	£	Lot	£
1399	35.00	1410	33.00	1419	20.00	1429	11.00
1400	26.00	1411	17.00	1421	55.00	1430	21.00
1401	62.50	1412	110.00	1422	31.00	1431	46.00
1402	36.00	1413	75.00	1423	35.00	1432	55.00
1403	26.00	1414	21.00	1424	130.00	1433	9.00
1404	27.00	1415	36.00	1425	130.00	1434	26.00
1406	45.00	1416	20.00	1426	24.00	1435	22.00
1407	110.00	1417	34.00	1427	52.50		
1408	140.00	1418	48.00	1428	22.00	End of Sale	

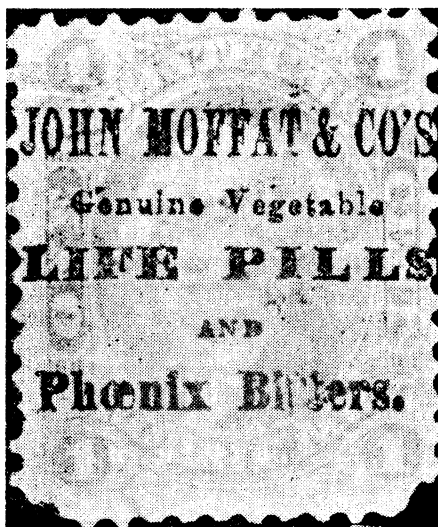
The Fiscal File

by **Brian M. Bleckwenn**

710 Barbara Blvd.

Franklin Square, N. Y. 11010

This month's Fiscal File will be a bit shorter than usual, in keeping with the need to temporarily limit the size of the journal.



—Photo by Boutrelle

Shown here is another of the major advertising cancels found on First Issue Revenues. It is presented here to complete what has been written about this particular cancel over a period of many years.

The Beaumont handbook (Printed Cancellations 1862-1883 by Howard B. Beaumont, 1972) lists this cancel, subdividing it into two types. Type 1 consists of the cancel, reading up,

printed in red; type 1a is identical in every respect, but reads down. Since the Beaumont handbook records only cancellations and not the actual stamps on which the cancels are found, it should be noted that the stamp bearing this cancel was a 4c Proprietary (R22c).

The cancel shown here is printed in black, placed horizontally and is, of course, on a 1c Proprietary (R3c). This cancel on R3c was recorded in Sterling's Catalogue (Sterling's Standard, Descriptive and Price Catalogue of the Revenue Stamps of the United States, Fifth Edition, 1888) as item #866. Sterling recorder the cancel as John Moffet & Co. which is a typographical error and made no mention of this cancel's existence on the 4c Proprietary.

Apparently all of the Moffat cancels found on 4c Proprietarys are printed in red and read either up or down. The same cancel when found on the 1c Proprietary, is always printed horizontally and only in black, presumably due to the color of the stamp.

At the time of this writing, I can offer no further details on John Moffat & Co. or its products. The Beaumont handbook indicates that the firm was located in New York City, but I've yet to uncover a reference to it, its location or the products it offered. When I do, the details will appear in a later column.

SALES CIRCUITS, A RECAP

Many inquiries have been received at circuit HQ regarding the operation of the circuits, from the members re-

cently joined. We are therefore re-printing the pertinent instructions on the operation for those of you who have asked.

In view of the increased postal rates (impacting circuit mailings and correspondence), and the increased price (caused thereby), charged by the salesbook supplier, an increase in the costs to members for the salesbooks is effective with receipt of this journal.

1. To enroll in the circuits.

Advise the Sales Manager what you would like to see, and be specific. In that manner he can determine what material to forward to you. Each circuit consists of one or more salesbooks, depending on their value, and is sent in sequence to about 8 or 10 members having the same interests, and preferably geographically adjacent, although that is not always feasible. Each member is allowed to hold the circuit not more than 10 days, before forwarding it to the next member on the list. A form accompanies each circuit containing complete instructions and the mailing order.

A second form, used for reporting purchases at each stop on the route, is also enclosed. All checks should be made payable to the American Revenue Assoc., and a report should be sent the Sales Manager even if no purchase is made. The members will legibly sign or initial each space from which a stamp is removed, and will enter the ARA membership number as well. If a ready-made rubber stamp is available, such as that used for the APS, that will be acceptable.

2. To enter material:

Salesbooks are available from the Sales Manager in two sizes:

- a. regular size, holds 500 stamps, with printed pages, in any quantity 85c each.
- b. larger size, 20 blank pages, 8½x11 which may be used for the larger size material, in any quantity at \$1.00 each.

Prices are postpaid, printed matter mail, in the USA. Overseas members may write for special rates.

The procedure is to send the order for as many books as you wish of the

particular size to the Sales Manager, accompanied by check for full payment. The Sales Manager will ship you the books, and you may then enter the material and price it. Forward the books to the Sales Manager insured mail, and he will do the rest.

A few suggestions:

Mount the material in catalog order, whichever catalog is used (Scott, Springer, Hubbard, etc.) and keep the prices reasonable based on condition, or the material will not sell. Separate the Scott from the non-Scott USIR, preferably in separate books. Do not mount State revenues together with USIR. Do not mount foreign revenues with US material. For foreign revenues keep the material sorted by country, and in some sort of catalog (or estimated) sequence.

A commission is charged on each book of 5% of the realized sales upon the book's retirement, which will occur when the Sales Manager feels that there are no further potential sales to be made by sending the book out again on another circuit. Some books, filled with fine material at reasonable prices, are essentially cleaned out on the first pass, and reach early retirement. Others, however, of common material, or those highly overpriced, must be sent out again and again until it is evident that the material will no longer sell. At that point, the book is reluctantly retired and returned to the owner with incomplete sales. The success or failure of the sales made from any book entered is in the hands of the owner.

Note: Since maximum insurance coverage allowed by the USPS (per circuit) is \$200.00, no books will be accepted which exceed that total value.

Value of each book submitted should be held to \$200 to compensate for the insurance available through the USPS.

If there is more information that will further serve to explain the details of the operation, please write directly to the Sales Manager Gerald M. Abrams, 3840 Lealma Ave., Claremont, CA 91711.

Israeli Revenue Update

(Note: With the kind permission of the Society of Israel Philatelists, the following is reprinted from the August 1975 issue of their journal, the Israel Philatelist, pages 876-7....G. M. Abrams)

FOURTH REVENUE ISSUE

William Wallerstein, Los Angeles

In 1961 Israel issued its fourth Revenue set. It consisted of 13 values and they were printed on both watermarked and unwatermarked yellow paper. Later a 40 and 80 agora were added. A few years later a 20 IL value was added. This made a total of 16 different values.

After the 6 Day War, Israel, in need of tax stamps for the occupied territories used the basic design of the 4th issue for this purpose. Although many collectors think that this issue was overprinted for the occupied territories, this is actually not true. As stated, the basic design of the 4th Revenues was used with the values and printing changed in the inner box. In April 1973 these stamps were discontinued for use in the occupied territories and the regular 4th issue Revenues are now being used.

Recently a new design stamp has been discovered. Although the design is the same, the inner box is smaller in size. The denominations so far found with this smaller printing are the 3, 25, 40 and 50 Agorot. I have also found various Zahal stamps with the same smaller design. The values of these stamps are 2, 5, 10 and 50 Agorot. Although it is not known when the new design stamps (smaller size inner box) were issued, some conclusions can be drawn. We know that the Zahal stamps were discontinued for use in April 1973. If this is true, then the stamps printed in the new smaller size had to be printed prior to 1973.

Since 1961, Israel has been reprinting the fourth issue on different types of paper. As of last count, there are now at least 42 different and distinct issues.

For many of these stamps I must thank Dr. Josef Wallach whose constant prowling for the elusive philatelic items is greatly appreciated. (Dr. Wallach is an ARA member....GMA).

Fourth Revenue Issue Variations



Fourth Revenues showing old and new plates

Zahal Revenues showing old and new plates

Value	Color	Date	Description
1 Agora	Blue		White thick paper
1 Agora	Blue		Yellow paper—watermark
1 Agora	Blue	1961	Yellow paper—watermark
2 Agora	Gold		White thin paper
2 Agora	Gold		Yellow paper—no watermark
3 Agora	Lt. Green		White thick paper
3 Agora	Lt. Green	1961	Yellow paper—watermark
3 Agora	Lt. Green	1974	Glossy paper
3 Agora	Lt. Green	1973	New smaller plate
4 Agora	Orange	1961	Yellow paper—watermark
4 Agora	Orange		Yellow paper—no watermark
5 Agora	Olive		White thin paper
5 Agora	Olive	1961	Yellow paper—watermark
5 Agora	Olive		Yellow paper—no watermark
5 Agora	Olive		White thick paper
8 Agora	Red Pink	1961	Yellow paper—watermark
10 Agora	Magenta		White thin paper
10 Agora	Dr. Magenta		Yellow paper—no watermark
10 Agora	Magenta		White thick paper
25 Agora	Turquoise		White thin paper
25 Agora	Turquoise		Yellow paper—no watermark
25 Agora	Turquoise	1974	Glossy paper
25 Agora	Turquoise	1973	New smaller plate
25 Agora	Turquoise	1974	White thick paper—dull gum
40 Agora	Blue		White thin paper
40 Agora	Blue	1974	White glossy paper
40 Agora	Dkk. Blue	1973	New smaller plate
40 Agora	Lt. Blue	1973	New smaller plate
50 Agora	Purple		White thin paper
50 Agora	Purple	1973	New smaller plate
50 Agora	Purple		Yellow paper—no watermark
80 Agora	Orange		White thin paper
1 IL	Black		White thin paper
1 IL	Black		Yellow paper—no watermark
1 IL	Black	1974	Glossy paper
2 IL	Red		White thin paper
2 IL	Red		Yellow paper—no watermark
2 IL	Red	1974	Glossy paper
5 IL	Green		White thin paper
5 IL	Green		Yellow paper—no watermark
5 IL	Green	1974	Glossy paper
10 IL	Black		White thin paper
10 IL	Black		Apple green center
10 IL	Black	1974	Glossy paper
20 IL	Brown		White thin paper
20 IL	Brown	1974	Glossy paper

WASHINGTON, D. C. CHAPTER PROPOSED

All A.R.A. members in the Washington, D. C. metropolitan area who are interested in forming an A.R.A. chapter in the D.C. area, please contact Lou Alfano, 303 South Kennedy Road, Sterling, Va. 22170, as soon as possible. If five or more persons are interested, a date will be set for

an organizing meeting. Please include your address and phone number.

On hand are several books of cinderella (not revenues) material of worldwide nature. Additionally, there are several books of German revenues, already seen by those on the roster ...but plenty of stamps left. Those who wish to see any of these books please advise.

SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer
1010 So. Fifth Ave., Arcadia, Calif. 91006

NEW MEMBERS

- 2074 HANSEN, John, 54 Walling Ave., Belford, NJ 07718, by Linn's. Auto tax stamps.
- 2075 DEAN, Mrs. John M., 22 S. 1st St., Shamokin, PA 17872, by John M. Dean.
- 2076 MANAK, James J., PO Box 627, Walnut, IL 61376, by G. M. Abrams. Canada, fed and provincial.
- CM2077 ERICKSON, Richard, PO Box 1204, Berkeley, CA 94701, by G. M. Abrams. Dealer, "American Unicorn"—proofs, essays, inverts.
- 2078 FRANK, John L., 399 Westfield Dr., Broomall, PA 19008, by Duane F. Zinkel. All foreign, US, Canada.
- 2079 ZEM, M., 57 Metudela, Tel Aviv, Israel 69868, by G. M. Abrams. General dealer, "Import & Export Stamps."
- 2080 KATZ, Barry S., 94 Ava Rd., Toronto, Ont., Canada M6C 1V8, by Linn's. Turkey, Israel.
- CM2081 ROSENBERG, Arnold J., 2614 McCoy Way, Louisville, Ky 40205, by Sherwood Springer. M&M, narcotics.
- 2082 MILES, Dr. Edward H., 888 8th Ave., New York, NY 10019, by Linn's. All US fed and state revs; poster stamps and show labels.
- CM2083 RUSS, Charles, 147 W. 42nd St., New York, NY 10036, by G. M. Abrams. Dealer.
- 2084 HANNAY, David G., 874 Berkshire Dr., London, Ont., Canada N6J 3S7, by Linn's. Narcotic tax stamps, private die medicine, world medicine tax stamps.
- 2085 FREY, Marvin, 2199 Legion St., Bellmore, NY 11710, by G. M. Abrams. Dealer.
- 2086 SCHWEBKE, Wayne, PO Box 4042, Portland, OR 97208, by Secretary. US narcs RT1-5, US possessions—Canal Zone, Cuba, Guam, Hawaii, Philippines—proofs, essays, specimens (dealer, Wayne's Stamp Desk).
- 2087 SERON, Zaven M., MD, 3553 N. Orchard St., Fresno, CA 93726, by Peter Champion. Postal history & 1st issue US revs handstamped cancels.
- 2088 FITZGERALD, Thomas G., 228 Redwing Dr WWW, Brooksville, FL 33512, by E. S. J. van Dam. World (dealer, Spring Hill Stamps).
- 2089 McKINNIS, Roy L., 1304 4th Ave., Beaver Falls, PA 15016, by E. S. J. van Dam. US Scott-listed.
- CM2090 LEE, Bert, Box 524, Terry, MT 59349, by G. M. Abrams. GB and cols; all foreign.
- 2091 DAVIS, Gilman R., Jr., 5 Platt St., Winooski, VT 05404, by Charles H. Hermann. Canada, esp. Yukon; China.
- 2092 GERSH, Malcolm, MD, 1050 Krameria St., Denver, CO 80220, by G. M. Abrams. US.
- 2093 HULL, Dean R., Box 338, Littlerock, CA 93543, by E. S. J. van Dam. States, US, worldwide—dealer, Old Relic Shop.
- CM2094 KRALIK, Harold W., 3457 N. 54th St., Milwaukee, WI 53216, by Robert G. Wait. Canada, US regular issues, private die.
- CM2095 KELLY, Keith H., MD, 1662 N. Laurel Ave., Upland, CA 91786, by G. M. Abrams. Locomotives, Masonic emblems, flowers.
- 2096 EGGLE, Bonafacis, 961 E. 78th St., Cleveland, OH 44103, by G. M. Abrams. Baltic states (dealer, B. Egle Stamps & Supplies).

- 2097 VEDRAL, Gary C., Rt. 13, Box 426, Pasadena, MD 21122, by G. M. Abrams. US and states, beer and tobacco.
- 2098 BROWN, George W., 1630 Arch St., Berkeley, CA 94709, by E. S. J. van Dam. US, Lebanon.
- CM2099 TANCRELL, Richard R., 3312 Lowell St., San Diego, CA 92106, by G. M. Abrams. US revs and private die.
- CM2100 SCHMITT, James B., PO Box 2196, Pittsburgh, PA 15230, by G. M. Abrams. US used.
- 2101 BLOOM, E. Clark, PO Box 1610, Alturas, CA 96101, by G. M. Abrams. State game, fish and conservation stamps.
- 2102 SCULL, Wilfred E., 6155 Tuckerman Lane, Rockville, MD 20852, by G. M. Abrams. USIR, wines, playing cards, narcotics, M&M.
- 2103 PAWLUCKI, Roy N., 7141 Kelton Way, Stanton, CA 90680, by Duane F. Zinkel. US fed, Canada fed and provincial.
- 2104 COKASH, Henry, 183 Salem St., Medford, MA 02155, by Sherwood Springer. All back of the book, esp. M&M and tobaccos.
- CM2105 ALLEN, Roger E., Bank of London and Montreal, Ltd., PO Box 152, San Pedro Sula, Honduras, C. A., by E. S. J. van Dam. Guatemala, Honduras, Colombia, Ecuador, Peru, Austria.
- 2106 TREMBLAY, Gerald A., 242 Nautilus Dr., Apt. 208, New London, CT 06320, by Richard G. Decker. Revs in gen., esp. private prop, cigarettes
- CM2107 LANGDON, Ed, Sr., 507 Raymond Ave., Santa Monica, CA 90405, by G. M. Abrams. General, specializing in US and Canada.
- CM2108 WESTALL, Robert, 77 Midland Ave., Wyckoff, NJ 07481, by G. M. Abrams. US Scott-listed.
- CM2109 LUBOVICH, Anatole Tarás, PO Box 2174, Sunnyvale, CA 94087, by Daryl A. True. Wines, Cape of Good Hope, playing cards.
- 2110 ETHRIDGE, Leonard C., Jr., PO Box 9071, Chattanooga, TN 37412, by G. M. Abrams. All revs of US and possessions.
- CM2111 HEIDINGER, William, 2044 Wendover Rd., Charlotte, NC 28211, by G. M. Abrams. US fed (no states), cancels, freaks, multiples.
- 2112 HOCH, Alfred D., 225 Willow Ave., Somerville, MA 02144, by G. M. Abrams. Literature (publisher, Quarterman Publications).
- 2113 HOLLINS, Clinton, Suite A104, 8136 Old Keene Mill Rd., Springfield, VA 22152, by G. M. Abrams. Stock certificates, old checks (dealer).
- 2114 KORNHAUSER, Mike, PO Box 8, Novelty, OH 44072, by G. M. Abrams. State hunting and fishing stamps.
- 2115 BLOOD, J. M., Inc., 380 High St., Holyoke, MA 01040, by G. M. Abrams. Dealer.
- 2116 SATCH, Maitland A., 916 Broadmoor Circle, Baton Rouge, LA 70815, by G. M. Abrams. "Just starting to collect revs." (dealer, Bayou Stamps).

REINSTATED

- 949 TURNER, James D., 1625 Bayview St., Arcata, CA 95521, by G. M. Abrams. US, esp. first 3 issues, dated and on documents.
- 1166 GLENNON, Bernard R., 5220 S. Glennon Dr., Whittier, CA 90601, by The Revenue Company. All, "attempting to collect and mount all blocks of revs, esp. battleships."
- 930 JANSON, Esbjorn, Godvädersgatan 16, S 417 38 Gothenburg, Sweden, by Donald L. Duston. General fiscals, spec. in Sweden, Norway and Denmark; fiscal and seal literature; exhibition and charity seals; research on Swedish fiscal stamp system.

DROPPED (CHECK RETURNED)

2051 S. M. Carling

2052 T. Gary Gagen

RESIGNED

314 James S. Gerhardt
1296 Richard L. Salzer
1692 Richard A. Barson
1379 Harry Cogan
1479 Howell F. Cordray
1550 George F. Deacon
1371 Ture Heed

1841 W. A. Hollis
1083 Mrs. Jessy Kendall
1873 Gilbert Koenigsaecker
1733 Franklin M. Lockwood
1058 Jay G. Philpott
1861 Walter E. Scott
1821 Bert T. Sheldon
1326 Carl L. Timpe

ADDRESS CHANGES

J. Raymond Ashworth, 268 Independence Ave., Palm Harbor, FL 33563
David E. Blair, 4311 N. Keystone Ave., Chicago, IL 60641
George W. Brett, RR Box 6625, Spirit Lake, IA 51360
Jackson L. Cope, Box 87, Emmitsburg, MD 21727
Robert D. Cox, III, MD—change box number to 114.
Alex Adelman, Washington Univ., Box 3016, 6515 Wydown Blvd. Clayton, MO 63105
Robert D. Aldrich, 870 N. Military Hwy., Room 300, Virginia Beach, VA 23502
Harry A. Ashworth, 40 Chicjon Lane, East Hanover, NJ 07936
Michael A. Campi, 11629 Lockwood Dr., #T-1, Silver Spring, MD 20904
Lowell Cooper, 3827 S. Memorial Dr., Newcastle, IN 47362
Harry Cummins III, 120 Luther #128, College Station, TX 77840
James C. Czyl, 2337 W. 144th Pl., Posen, IL 60469
Robert J. Davidson, 88 Forest Lane, San Rafael, CA 94903
John M. Dean, 22 S. First St., Shamokin, PA 17872
Albert G. Dewey, Jr., 817 Cavalian Ct., Dunkirk, MD 20754
Richard A. Dolejs, 8008 W. 31st St., North Riverside, IL 60546
John M. Forgue, 49 Herschel St., Apt. 7, Caribou, ME 04736
TSGT Campbell F. Fowler, 435 CSG, Box 5285, APO NY 09057
Gene R. Gauthier, PO Box 270, Warsaw, IN 46580
Gold Post Galleries, 1901 Brackett Ave., Suite #6, Eau Claire, WI 54701
(formerly Rolf Utegaard)
Bruce W. Hazleton, change PO Box number to 67A.
Robert C. Hoge, 10124 Zig Zag Rd., Cincinnati, OH 45242
Henry G. Ibsen, 5621 Evergreen Oak Ct., Fair Oaks, CA 95628
Wallace F. Jolliff, 2540 Flory Dr., San Jose, CA 95121
E. C. Kettenbrink, Jr., 3939 Tanglewood, Apt. 115, Odessa, TX 79762
John E. Lord, 3853 Montgomery NE, Apt. 1006, Albuquerque, NM 87109
Charles F. Mandell, 91 Calvert Ave. East, Edison, NJ 08817
Richard F. Maney, 31801 Avenida Belardes, San Juan Capistrano, CA 92675
PNI Mack E. Matesen, 1004 SE 128th Ave., Vancouver, WA 98664
Harry E. Mundt, 609 First Ave. W., Mobridge, SD 57601
Iver M. Nelson, 525 W. Hawthorne Pl., Apt. 2308, Chicago, IL 60657
Jeffrey O. Rome, 133 Peterboro St., Apt. 27, Boston, MA 02215
Douglas S. Rowley, change zip to 92038
Fred N. Satterstrom, change street number to 26041
Joseph L. Schiff, PO Box 8084, Johnson City, TN 37601
Stephen G. Shedrowitz, 87 Barlow Ave., Staten Island, NY 10308
Earl W. Starr, PO Box 15226, Spokane, WA 99215
Frank L. Sternad, PO Box 1143, Santa Rosa, CA 95402
Nancy M. Valiante, PO Box 40, New London, NH 03257
Henry H. Wenck, RFD #2, New Milford, CT 06776
Elee C. Dumas, 240C W. Dayton Yellow Springs Rd., Fairbourne, OH 45424
E. C. Kettenbrink, Jr., PO Box 4514, Odessa, TX 79760
B. Kloss, PO Box 57926, Webster, TX 77598

David A. Moskal, 4 Paul Revere Rd., Worcester, MA 01609
 Kenneth J. Reis, 11417 Pacific Highway So., Tacoma, WA 98499
 Sanford Riesenfeld, 822 Doughty Ave., Franklin Square, NY 11010
 A. R. Singhee, c/o Singhee Industries, 145 Raiganj Rd., Gorakhpur, U. P.
 273001, India
 Albert E. Thill, MD, 2185 Hillview, Laguna Beach, CA 92651

DONATIONS TO PUBLICATION FUND

G. C. Akerman -----	\$12.00	Jeffrey L. Harris -----	4.00
William W. Dunker -----	4.00	Howard B. Beaumont -----	10.00
Franklin F. Flore -----	2.00	Howard G. Stephens -----	4.00
		Lawrence T. Toomey -----	1.00

YEARBOOK CHANGES

1259 HOFFMAN, Melvin T. Change collecting interest to "inactive."
 1932 McGUIRE, John L. Change listing to "dealer."
 1756 MERRILL, Larry W. Change to part-time dealer, "Merrill's Stamps."
 1535 SHANSKY, Lee A. Change collecting interests to: US first issue, hand-
 stpd, printed cancels, RB HS, M&M, M&M collateral, locals, cinderellas.

October

Previous membership total -- 1041
 New members ----- 16
 Reinstated ----- 1
 Resigned ----- 13
 Current membership total -- 1045

November

Previous membership total -- 1045
 New members ----- 27
 Reinstated ----- 2
 Resigned ----- 2
 Dropped ----- 2
 Current membership total -- 1070

New Literature Review

THE FAROE ISLANDS, THE FREIGHT STAMPS, SPECIALIZED CATALOG by Eric Wowern; published Oct. 1975 by GF FRIMAERKER, Floradaden 31, 2830 Virum, Denmark. Catalog is 5¼x8¼, contains 22 pages of which 15 constitute the listings; offset-printed and staple-bound in yellow paper covers. Price to US members is \$3 in single bills, or \$4 by personal check, postpaid. Overseas members contact Mr. Wowern for further details, and all orders to him at the above address.

While the emergence of the Faroe Islands as a postage stamp issuing entity is a recent innovation, few were aware (including this reviewer) that railroad freight stamps were first issued in the Islands in 1908 and are still being issued. The catalog starts with a detailed enlarged map of the Islands and goes on to list the issues of the various railroads from 1908 through Dec. 1974.

There are 411 major-numbered stamps listed, with varieties, and suitably illustrated. Each distinct type is shown, and each series identified regarding size, perf, type of paper, number of printings for each series, and the total quantity issued for each stamp.

While the catalog is entirely in English, pricing is in Danish currency, retail level; rarities abound and are noted.

The stamps have always been printed with black lettering on various colored papers, and, to quote the author: "These .. stamps .. have not enjoyed great popularity partly because they are not postage stamps and partly because their printing is fairly primitive and the design far from eye-catching."

We concur with the author's wish that the appearance of this catalog might help to change the situation vis-a-vis popularity. It is highly recommended.

—G. M. Abrams

NEW BRITISH REVENUE CATALOGUE

Member R. G. Booth, Guildhall Chambers, 13 Sandhill, Newcastle upon Tyne, NE1 3AF, England, announces the forthcoming publication of his catalogue of G. B. revenues, including the Channel Island issues. Orders are now being accepted by Mr. Booth, and it is expected that publication will be accomplished and the book available before Christmas. The book will be priced at £5 (\$10 US) postpaid by sea mail. Checks from US members are acceptable, and should include \$2.50 additional for airmail. Running circa 190 pages, this is the first such catalogue to be accomplished since Forbin. Included will be all adhesive and adhesive-embossed revenue issues, and it will be fully illustrated. Book will be 5½x8 inches in size (approx) and will be bound softback style.

It is suggested that members desiring a copy send payment soonest, as the first printing will be limited to 1,000 copies.

A new newsletter-type publication that has probably escaped the attention of you M&M collectors is the PATENT MEDICINE PAPER. This publication is devoted to "the collecting of paper items produced by the patent medicine kings of the 19th and early 20th century....including private die proprietary revenue stamps."

Volume 1 Number 1 dated August 1975 has recently appeared and is quite impressive in content. Subjects covered in the first issue include an illustrated article on "Variations Found in Trade Cards" and an interesting article on advertising covers.

The publication shows much promise and is very worthy of your support. A sample copy and subscription details may be obtained for 40c postage from the publisher Jim Dozier, Camden Military Academy, Camden, SC 29020.

—Robert G. Wait, ARA #1948

Chapter Review

ESSAYS AND PROOFS SHOWN

At the October 2, 1975 meeting of the New York Chapter of the ARA, Ernest Wilkens showed a small collection of essays and proofs of revenue stamped paper illustrating the range of collectible non-stamps in this field.

The essay displayed was the Schernikow reprint (with red ink numeral on the back) of the Joseph Carpenter design listed by Turner as Essay 232. Four of the five known colors were shown. Mr. Wilkens exhibited a sample of Type N together with the stamp as used on a check. This was followed by a specimen of Type B in green and by a proof of the \$1 Type W in orange on thin cream card. Also shown was a printer's sample book with the 1898 Type X, both 1c and 2c, on a great variety of papers. Discussion then centered on the different kinds of paper that could be found used for checks.

All collectors are invited to attend the meetings held the first Thursday of every month (except July and August) at the Collectors Club, 22 East 35th Street in New York. Meetings start at 8:00 p.m.

At the November 6, 1975 meeting Mr. Michael Zinman showed a part of his collection of beer stamps, concentrating on the first two issues.

He displayed album pages with all denominations of the 1866 Issue and commented on the shades of color that could be found: for the ¼ barrel blue, dark blue, and a "milky blue"; for the ½ barrel dark brown and orange brown. Mr. Zinman then exhibited full sheets of the 1/6 and ½ barrel, the latter with precancelling overprint, "A.S.", by the Amana Society. This was followed by the 1867 Issue. Although attention was focused on the rare 1/3, Mr. Zinman said that he had found the 1 hogshhead to be missing from more collections and thus the rarer stamp. It has always been claimed that the 1/3

barrel was authorized because it was a convenient size for transportation by mule across the Rocky Mountains and this romantic association makes the stamp the most popular tax-paid rarity.

Mr. Zinman then displayed a collection of the 1878 ¼ barrel with all the known plate letters and numbers. Another page of the 1878 ¼ barrel was shown, this time with the counterfeit stamp used by Loewer's Brewery on 4/11/1885. A genuine ¼ barrel used by the same firm on 4/29/1885 was also displayed. Vanderhoof called beer stamps the queens of the revenues for their beauty and interest and certainly the material shown bore this out.

On September 24th the Rockford (Ill.) Stamp Club hosted the Midwest Revenue Study Group (ARA Midwest Chapter) at a dinner meeting held in Rockford, Ill. Speaker for the evening was Peter Collins, Robson Lowe associate. Mr. Collins thoroughly entertained the 46 members and guests with a talk on philately, the mails, revenues and philatelic personalities.

Details of future meetings may be had from Bob Wait, Box 512, Belvidere, Ill. 61008.

CIRCUIT NOTES

ONE LITTLE DOT....

The September issue sales column cited a net price lot offer (see page 249, top left) at the price of \$450.00. The CV stated, due to the insertion of a gremlin-like point in the wrong place, was \$18.50; please read 1850.00 instead.

CAVEAT EMPTOR....In the interest of conserving space, despite the fact that there have recently appeared many misleading (CV without catalog reference, estimated prices pulled out of the air, etc.) advertisements for auctions and net price offers in the philatelic press, this column will cease to publish same for the nonce. Therefore, gang, you're on your own, until such time as our financial recovery allows resumption of this feature. This office will, on request, and with an SSAE used, render an opinion on any such material for any member. Not an expert opinion, by any meansmerely an opinion.

CAN'T RESIST a comment on member Theo Van Dam's recent auction/net price revenue and cinderella sale of Nov. 25th. It was a distinct pleasure to see the following notes below the listing of lots offered, and Mr. Van Dam is commended for his honest approach....

Re Condition: these are NOT \$5.00 Columbians or Zeppelins, yes there may be some pulled perfs or gum

thins, yes most of them are hinged, especially in the larger lots and mixtures. The Collections and Selections are generally more "selected" types, but some of them may have small faults. Re Bidding: Est. Vals. are just a guess, they may go higher or lower, BUT bids under \$2.00 are NOT ACCEPTED, nor ridiculously low bids. Just for the work of sorting and classifying a \$2.00 min. is reasonable.

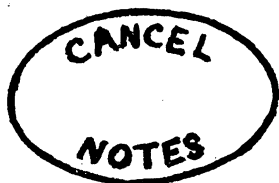
Additionally, where it was impossible to determine values (especially for unlisted material), there appeared the following estimated value opposite the lot: "?????". That left it up to the bidder, as do the ARA OPEN auction lots. Also commendable.

STATISTICS (as of Dec. 1):

Salesbooks sold	787
Received for circuits	486
Not yet seen here	301
Circuits initiated	342
Circuits completed	330
Still out	12
Books returned to owners	443
(Their total sales	\$26,844.77)
Remaining in circuits	43
Members on circuit roster	228

To our new members....if you wish to be placed on the circuit roster, send an SSAE for further detailed info, buying/selling.

G. M. Abrams, Sales Mgr.



CANCELLATION STUDY GROUP REPORT

Coordinator: Michael Gromet
200 Garden City Plaza
Garden City, N. Y. 11530

Samuel Hart & Co.,
Playing Card Manufacturer



Type 1

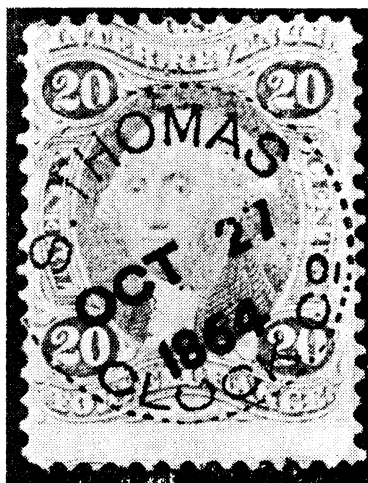


Type 2

Samuel Hart & Co., a playing card manufacturer, is well known for its use of printed cancels. There are three major types, as listed by Howard Beaumont. Pictured above are types 1 and 2. These cancels are interesting because of the use of script printing. There are a number of other playing card firms that have "script" printed or handstamped cancels attributed to them. They are Andrew Dougherty,

John J. Levy, and Caterson & Brotz (?). There has been much discussion regarding the validity of the Caterson & Brotz cancel. It seems there was a relationship between the Caterson & Brotz team and Samuel Hart & Co., as well as a relationship between Samuel Hart and John J. Levy. A more detailed discussion of these firms can be found in Morton Dean Joyce's "Printed and Other Pre-Cancellations of Playing Card Manufacturers on Civil War Issue Revenue Stamps," which was published in The American Philatelist starting in December of 1931.

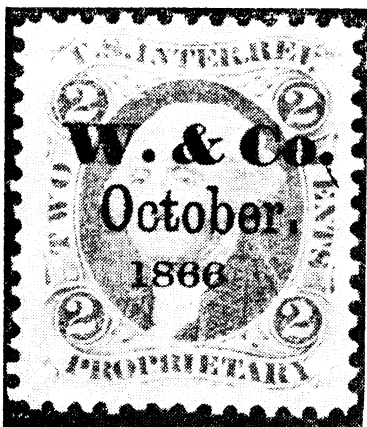
S. Thomas Clock Co.



One of the pleasures of collecting 1st Issue cancels is coming across cancels of firms that are still in business. I believe the cancel depicted above belongs to the Seth Thomas Clock Co. which is still active in the business today. An interesting point is the dashed circle in place of the usual solid circle. The stamp is the 20c Foreign Exchange (R41c), the cancel measuring 22mm. The color of the cancel is dark blue.

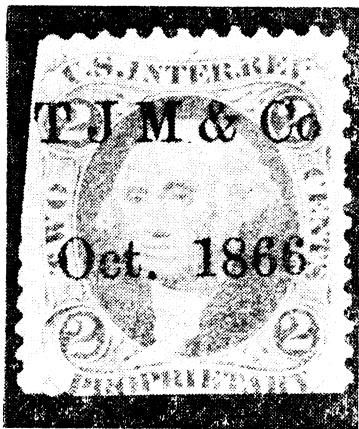
W. & Co.

W. & Co. is probably one of the most common of the printed cancels. Some believe W. & Co. comes from Wise & Co., the match manufacturer. I believe the evidence points to a



packer of canned meats or related items. All the W. & Co. cancels I have seen have been remainders dated October, 1866. The tax on the canned meat and related items became effective on October 1, 1866 and remained in force until only Mar. 2, 1867. This would account for the many large blocks that are known with gum and all dated October 1866.

TJM & Co. Another Packer?



Here is a cancel that I hadn't seen before. I believe that it might be another packer of meat related items. Note the date is October 1866, as in the case of W. & Co. above. The stamp is the usual 2c Proprietary blue (R13c). Has anyone else seen this stamp?

—Photos by Bontreffe

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REALIZED PRICES — AUCTION #12

WD—Withdrawn		REJ—Bids Rejected		RT—Lot Returned	
1	17.00	58	2.00	115	12.00
2	26.00	59	4.00	117	5.50
3	12.00	60	3.00	118	10.00
4	57.00	61	5.50	119	2.00
5	26.00	63	2.50	121	1.50
6	4.00	64	3.00	122	5.00
7	6.00	65	1.60	123	2.25
8	5.00	66	3.00	125	3.25
9	6.50	67	4.50	126	3.00
10	5.00	68	1.00	127	4.00
11	6.50	69	9.00	129	2.00
12	11.25	70	1.00	130	19.50
13	4.50	71	2.50	131	10.00
14	6.00	72	2.00	132	3.00
15	6.50	73	2.00	133	5.00
16	3.00	74	18.00	134	10.50
17	3.25	75	5.00	135	3.00
18	7.50	76	2.00	136	3.00
19	4.50	77	2.75	137	3.00
20	1.75	78	2.00	139	2.00
21	8.00	79	7.00	141	2.00
22	3.50	80	5.50	142	1.00
23	3.50	81	4.00	144	6.75
24	3.00	82	4.50	145	3.00
25	1.25	83	7.00	148	3.00
26	1.50	84	10.50	149	7.75
27	16.00	85	1.75	155	5.50
29	22.00	86	2.25	156	4.00
30	6.00	87	3.50	158	8.50
31	6.00	89	2.50	160	3.50
32	6.00	90	3.00	161	25.50
34	20.00	91	4.50	162	8.50
35	16.00	92	1.50	163	22.50
36	1.00	93	2.00	164	20.00
37	3.50	94	5.50	165	18.00
38	4.50	97	1.50	166	10.00
39	6.50	98	11.00	167	110.00
40	4.00	99	5.50	168	4.00
41	1.25	100	3.00	169	6.25
42	3.50	101	5.00	170	WD
43	2.00	102	1.50	171	6.00
45	4.25	103	38.00	172	4.00
46	3.50	104	8.50	173	4.30
47	15.75	105	3.00	174	2.50
48	8.50	106	2.75	175	8.00
49	1.00	107	3.00	176	9.50
50	1.60	108	RT	177	5.00
51	1.50	109	6.50	178	6.50
52	3.00	110	5.00	179	7.00
53	2.00	111	2.00	180	2.00
54	6.50	112	4.50	181	6.50
55	3.00	113	2.50	182	3.00
56	3.50	114	1.00	183	3.50
					243

244	-----	9.50	306	-----	4.00	372	-----	8.50	431	-----	42.00
245	-----	4.25	307	-----	2.70	373	-----	3.50	432	-----	29.00
246	-----	3.00	308	-----	4.25	374	-----	8.00	433	-----	3.00
247	-----	3.00	309	-----	8.50	375	-----	17.00	434	-----	4.25
248	-----	3.00	310	-----	11.00	376	-----	7.00	435	-----	6.00
250	-----	3.75	311	-----	3.75	377	-----	12.00	436	-----	3.75
251	-----	4.75	312	-----	13.00	378	-----	20.00	437	-----	26.00
252	-----	RT	313	-----	4.50	379	-----	6.50	439	-----	30.00
253	-----	9.00	314	-----	6.75	380	-----	17.50	440	-----	9.25
254	-----	3.25	315	-----	12.00	381	-----	47.00	441	-----	7.50
255	-----	5.50	316	-----	8.50	382	-----	26.00	443	-----	42.50
256	-----	6.50	317	-----	3.00	383	-----	17.00	445	-----	24.00
257	-----	4.50	318	-----	13.00	384	-----	8.00	446	-----	34.00
258	-----	4.00	319	-----	8.00	385	-----	5.00	447	-----	27.00
259	-----	2.00	320	-----	2.00	386	-----	8.50	448	-----	3.50
260	-----	3.50	321	-----	6.50	387	-----	37.00	449	-----	32.00
261	-----	3.50	322	-----	14.50	388	-----	3.00	450	-----	5.00
263	-----	1.75	323	-----	11.50	389	-----	3.00	451	-----	13.00
264	-----	2.00	324	-----	4.00	391	-----	3.50	452	-----	1.20
265	-----	5.50	325	-----	5.50	392	-----	3.00	453	-----	9.00
266	-----	3.00	326	-----	9.25	393	-----	2.25	454	-----	6.25
267	-----	2.00	327	-----	7.50	394	-----	4.50	455	-----	7.50
268	-----	1.60	328	-----	12.00	395	-----	4.00	456	-----	7.50
269	-----	2.50	329	-----	7.50	396	-----	3.50	457	-----	5.00
270	-----	1.75	330	-----	32.00	397	-----	3.50	458	-----	32.00
271	-----	1.50	331	-----	5.50	398	-----	4.50	459	-----	6.50
272	-----	3.25	332	-----	5.00	399	-----	6.00	460	-----	5.00
273	-----	4.50	334	-----	3.25	400	-----	3.00	461	-----	10.00
274	-----	RT	335	-----	3.00	401	-----	2.00	462	-----	15.00
275	-----	6.50	336	-----	7.50	402	-----	2.75	463	-----	11.50
277	-----	4.00	337	-----	3.00	403	-----	2.50	464	-----	7.50
278	-----	6.50	338	-----	3.50	404	-----	3.25	465	-----	4.00
280	-----	10.50	339	-----	3.75	405	-----	2.80	466	-----	11.00
281	-----	2.00	340	-----	3.50	406	-----	3.50	467	-----	16.00
282	-----	11.00	341	-----	18.00	407	-----	2.50	468	-----	5.50
283	-----	2.60	342	-----	4.75	408	-----	4.75	469	-----	3.00
284	-----	2.50	343	-----	15.50	409	-----	4.25	470	-----	3.00
285	-----	8.10	344	-----	3.00	410	-----	3.75	471	-----	8.00
286	-----	3.50	345	-----	1.25	411	-----	4.00	472	-----	11.00
287	-----	7.50	346	-----	3.50	412	-----	8.50	473	-----	15.00
288	-----	2.80	349	-----	4.00	413	-----	30.00	475	-----	4.00
289	-----	3.00	350	-----	4.50	414	-----	REJ	476	-----	12.00
291	-----	8.00	351	-----	3.00	416	-----	4.50	477	-----	11.50
292	-----	3.00	352	-----	3.75	417	-----	6.00	478	-----	9.00
293	-----	2.25	354	-----	2.00	419	-----	3.00	479	-----	21.00
295	-----	7.00	355	-----	4.50	420	-----	4.50	480	-----	11.00
296	-----	2.25	356	-----	3.00	421	-----	2.00	481	-----	13.00
297	-----	5.50	357	-----	4.00	422	-----	7.00	482	-----	5.50
298	-----	10.00	359	-----	2.75	423	-----	6.50	483	-----	2.10
299	-----	3.00	361	-----	15.00	424	-----	3.50	484	-----	5.10
300	-----	6.00	365	-----	7.50	425	-----	20.00	486	-----	3.00
301	-----	3.50	367	-----	11.00	426	-----	6.00	487	-----	2.25
302	-----	1.60	368	-----	47.50	427	-----	3.00	489	-----	6.50
303	-----	6.00	369	-----	11.50	428	-----	4.05	491	-----	40.00
304	-----	3.50	370	-----	3.00	429	-----	3.00	492	-----	5.100
305	-----	4.25	371	-----	45.00	430	-----	4.50	493	-----	5.50

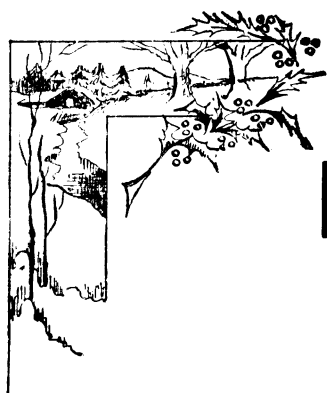
494	----	17.50	550	----	14.00	606	-----	7.50	670	----	90.00
495	-----	5.25	551	-----	3.00	607	-----	4.00	671	-----	7.50
496	-----	4.25	552	-----	5.00	608	-----	6.50	672	-----	3.25
497	-----	8.50	553	-----	4.50	609	-----	20.00	673	-----	4.00
498	-----	2.50	554	-----	5.50	610	-----	32.00	674	-----	5.00
499	-----	6.50	555	-----	6.25	611	-----	4.25	675	-----	3.00
500	----	19.00	556	-----	2.50	612	-----	3.50	676	-----	2.00
501	-----	2.50	557	-----	3.50	613	-----	7.25	677	-----	15.00
502	-----	2.50	558	-----	2.50	614	-----	6.50	678	-----	6.00
503	----	10.00	559	-----	4.00	615	-----	2.00	679	-----	4.50
504	-----	2.50	560	-----	2.50	616	-----	1.50	680	-----	6.00
505	----	17.00	561	-----	6.00	617	-----	3.50	681	-----	1.60
506	-----	3.50	562	----	13.50	618	-----	5.50	682	-----	5.00
507	-----	WD	563	-----	3.50	619	----	11.00	683	-----	3.50
508	-----	WD	564	-----	5.00	620	-----	3.25	684	----	11.00
509	-----	WD	565	-----	2.50	621	-----	3.50	685	-----	3.50
510	-----	6.00	566	-----	1.50	622	-----	7.50	686	-----	19.00
511	-----	4.50	567	-----	2.50	623	-----	5.50	687	-----	19.00
512	-----	3.00	568	-----	3.50	624	-----	9.00	688	-----	14.00
513	-----	5.25	569	-----	3.50	625	-----	32.00	689	-----	2.80
514	-----	3.00	570	-----	4.00	626	-----	10.00	690	-----	18.00
515	-----	6.50	571	-----	6.50	627	-----	3.50	691	-----	10.00
516	----	10.25	572	----	31.00	634	-----	3.50	692	-----	3.00
517	-----	2.00	573	-----	29.00	635	-----	4.50	693	-----	3.00
518	-----	3.50	574	-----	3.50	637	-----	7.50	695	-----	2.50
519	-----	5.00	575	-----	2.00	638	-----	23.00	696	-----	1.50
520	-----	3.00	576	-----	2.00	639	-----	8.50	697	-----	5.00
521	-----	6.50	577	-----	6.50	640	-----	4.00	698	-----	2.00
522	----	26.00	578	-----	3.00	641	-----	3.50	699	-----	1.10
523	-----	5.00	579	-----	2.75	642	-----	1.50	700	-----	4.00
524	-----	6.50	580	-----	2.75	643	-----	5.00	701	-----	4.00
525	-----	2.75	581	-----	3.50	644	-----	4.00	702	-----	3.60
526	-----	3.50	582	-----	2.00	645	-----	3.00	703	-----	5.50
527	----	15.00	583	-----	3.60	646	-----	1.50	704	-----	3.50
528	-----	3.60	584	-----	19.00	647	-----	1.00	705	-----	6.00
529	-----	3.00	585	-----	2.00	648	-----	7.50	706	-----	5.00
530	-----	4.00	586	-----	1.00	649	-----	5.00	707	-----	3.75
531	-----	3.00	587	-----	5.50	650	-----	2.50	708	-----	3.50
532	----	14.00	588	-----	5.00	651	-----	4.50	709	-----	4.00
533	-----	3.50	589	----	20.00	652	----	17.00	710	-----	6.50
534	-----	2.50	590	-----	2.50	653	-----	9.50	711	-----	6.50
535	-----	6.00	591	-----	4.50	654	-----	5.50	712	-----	6.50
536	-----	1.35	592	-----	3.50	655	-----	4.50	713	-----	6.50
537	-----	2.00	593	-----	1.00	656	-----	4.50	714	-----	2.75
538	-----	2.00	594	-----	3.00	657	-----	6.00	715	-----	3.50
539	-----	3.50	595	-----	2.00	658	-----	8.50	716	-----	3.50
540	-----	6.50	596	-----	3.00	659	-----	3.50	717	-----	6.75
541	-----	4.25	597	-----	3.50	660	-----	4.00	718	-----	5.00
542	-----	2.25	598	-----	3.00	661	-----	1.00	719	-----	6.00
543	-----	3.00	599	-----	5.00	662	-----	5.00	720	-----	9.50
544	-----	5.50	600	-----	12.00	663	-----	4.50	721	-----	3.50
545	-----	3.50	601	-----	1.80	664	-----	2.25	722	-----	4.00
546	-----	3.50	602	-----	1.80	665	-----	4.00	723	-----	2.50
547	-----	5.50	603	-----	8.50	666	-----	4.50	724	-----	2.60
548	-----	6.50	604	-----	1.75	667	-----	8.50	725	-----	8.00
549	-----	3.00	605	----	13.00	669	-----	3.50	726	-----	4.50

727	5.00	794	4.00	859	5.50	923	7.50
728	6.50	796	10.00	860	5.50	924	15.00
729	4.00	797	6.50	862	3.00	925	10.00
730	16.00	798	7.00	863	1.50	926	REJ
731	9.00	799	9.00	864	1.25	927	3.00
732	9.00	800	2.00	865	2.00	928	3.50
733	11.00	801	3.00	867	2.00	929	4.50
734	4.50	802	3.00	868	25.00	930	5.00
735	3.00	803	3.50	869	6.50	931	4.50
736	2.00	804	4.50	871	3.50	932	3.50
737	2.60	805	7.00	872	4.25	933	4.00
738	1.60	806	12.00	874	2.00	934	5.00
739	1.00	807	13.00	875	8.50	935	1.25
740	1.00	808	12.50	876	5.00	936	1.25
741	2.00	809	16.00	877	2.00	937	9.50
742	3.60	810	6.50	878	1.50	938	3.00
743	5.00	811	4.00	879	4.00	939	3.50
744	2.60	812	3.50	880	4.00	941	12.00
745	1.00	813	5.50	882	3.50	942	12.00
746	3.50	814	2.50	883	6.00	943	4.50
747	3.10	815	3.00	885	5.50	944	8.50
748	1.00	816	2.00	886	4.00	945	4.50
749	3.00	818	6.50	887	9.50	946	3.50
751	3.50	819	3.75	888	7.50	947	4.75
752	2.25	820	4.25	891	3.50	948	5.50
753	3.25	821	1.00	892	3.50	949	2.50
754	10.00	822	2.00	893	2.00	950	2.25
755	3.00	823	5.00	894	4.00	951	5.00
756	1.00	826	3.75	895	6.50	952	5.25
757	1.50	827	1.00	896	3.75	953	5.00
758	5.50	828	1.00	897	4.00	954	3.00
759	6.00	829	1.00	898	10.50	955	8.00
760	1.50	830	3.75	899	3.00	956	6.00
761	1.00	831	4.50	900	6.50	957	2.00
762	1.50	832	8.00	901	1.00	959	2.00
763	6.50	833	6.00	902	6.50	960	3.00
764	1.00	836	19.50	903	1.00	961	3.50
765	1.50	838	27.00	904	5.50	962	5.00
766	3.50	839	1.00	905	5.50	963	5.50
767	2.50	840	5.50	906	5.50	964	3.50
768	3.20	841	3.75	907	1.50	965	3.75
769	1.50	842	4.00	908	4.00	966	24.00
771	3.00	843	15.00	909	3.00	967	13.50
772	10.00	844	2.00	910	2.00	968	7.50
774	10.00	845	1.50	911	6.00	969	4.00
776	9.00	846	4.50	912	5.00	970	4.00
781	8.50	847	3.00	913	16.00	971	4.50
785	9.00	848	6.00	914	3.00	972	6.50
786	1.50	849	1.00	915	3.00	973	4.50
787	10.00	850	5.00	916	5.50	974	7.00
788	10.00	851	3.00	917	2.60	975	16.00
789	2.50	852	2.00	918	1.80	976	8.00
790	2.50	853	4.50	919	7.50	977	8.00
791	3.00	855	6.50	920	7.00	977a	7.50
792	2.10	856	2.00	921	10.50	978	9.50
793	4.50	857	6.50	922	8.00	979	4.50

980	-----	4.00	1042	-----	5.00	1121	-----	6.00	1239	-----	5.50
981	-----	15.50	1043	to 1065		1120	-----	7.00	1240	-----	6.50
982	-----	11.00		\$25.00		1122	-----	7.50	1241	-----	4.25
983	-----	5.00	1067	---	11.50	1123	-----	3.50	1242	---	29.00
985	-----	RT	1068	---	12.00	1124	-----	3.00	1243	---	5.50
986	-----	RT	1069	---	14.00	1125	-----	3.50	1244	---	11.00
987	-----	5.50	1070	---	12.00	1126	-----	2.10	1245	---	11.00
989	-----	4.50	1071	---	10.00	1128	---	41.00	1247	---	3.50
990	-----	5.50	1072	-----	3.00	1129	-----	1.00	1248	---	2.50
991	-----	2.00	1073	-----	RT	1130	-----	1.50	1249	---	12.00
992	-----	4.00	1074	-----	2.00	1133	-----	1.25	1250	---	4.50
993	-----	14.00	1075	-----	2.00	1136	-----	2.00	1251	---	12.50
994	-----	6.75	1076	-----	4.50	1146	-----	1.50	1252	---	6.50
997	-----	5.50	1078	---	41.00	1151	-----	1.00	1254	---	7.50
998	-----	3.00	1079	---	50.00	1154	-----	1.50	1255	---	7.00
999	-----	6.00	1080	-----	7.50	1155	-----	1.50	1256	---	16.00
1000	-----	4.50	1081	-----	2.25	1160	-----	1.00	1257	---	3.50
1001	---	4.50	1082	-----	1.10	1161	-----	1.50	1258	---	13.50
1002	---	2.00	1083	-----	6.00	1164	-----	9.50	1259	---	15.00
1003	---	2.50	1084	---	12.50	1165	-----	1.75	1260	---	3.50
1004	---	4.50	1085	-----	2.20	1166	-----	5.00	1261	---	5.00
1005	---	1.50	1086	-----	3.10	1169	-----	2.00	1262	---	20.00
1006	---	1.50	1087	-----	4.00	1170	-----	1.50	1263	---	5.00
1007	---	1.50	1083	-----	3.00	1171	---	3.00	1264	---	7.50
1008	---	1.50	1089	-----	1.50	1172	---	4.50	1265	---	7.50
1009	---	1.50	1090	-----	3.00	1173	---	5.00	1266	---	7.00
1010	---	1.50	1091	-----	3.00	1174A	---	36.00	1267	---	5.00
1011	---	1.50	1092	-----	3.00	1175	---	7.25	1268	---	8.00
1012	---	1.50	1093	-----	1.75	1176	---	3.50	1269	---	8.00
1013	---	1.10	1093a	---	6.50	1177	---	4.50	1270	---	8.00
1014	---	3.00	1094	---	7.50	1178	---	4.50	1271	---	8.00
1015	---	1.50	1095	---	1.75	1179	---	5.00	1272	---	5.00
1016	---	4.75	1096	---	7.25	1183	---	3.00	1273	---	5.00
1017	---	1.00	1097	---	4.00	1211	---	20.00	1274	---	3.00
1018	---	1.50	1098	---	2.50	1212	---	20.00	1275	---	5.00
1020	---	2.25	1099	---	2.50	1213	---	55.00	1276	---	20.00
1021	---	2.25	1100	---	4.00	1214	---	60.00	1277	---	15.00
1022	---	4.00	1101	---	3.00	1215	---	26.00	1278	---	5.00
1023	---	1.00	1102	---	5.00	1216	---	3.00	1279	---	5.00
1024	---	2.00	1103	---	5.50	1217	---	15.50	1280	---	5.00
1025	---	3.50	1104	---	3.00	1218	---	16.00	1281	---	5.00
1026	---	1.50	1105	---	3.00	1219	---	5.50	1282	---	5.50
1027	---	7.50	1106	---	3.50	1220	---	4.50	1283	---	3.50
1028	---	3.50	1107	---	6.50	1221	---	5.75	1284	---	6.50
1029	---	3.50	1108	---	2.00	1222	---	4.50	1285	---	5.00
1030	---	3.00	1109	---	3.00	1223	---	8.50	1286	---	11.00
1032	---	16.50	1110	---	1.50	1225	---	6.50	1287	---	5.50
1033	---	5.50	1111	---	1.00	1225	---	9.50	1288	---	20.00
1034	---	2.00	1112	---	10.00	1226	---	14.00	1289	---	15.00
1035	---	3.00	1113	---	3.50	1227	---	4.00	1290	---	12.00
1036	---	1.00	1114	---	3.25	1228	---	8.00	1291	---	5.00
1037	---	2.50	1115	---	3.00	1229	---	15.00	1292	---	10.00
1038	---	4.50	1116	---	4.50	1230	---	9.00	1293	---	7.50
1039	---	15.00	1117	---	3.50	1232	---	4.00	1294	---	7.50
1040	---	6.50	1118	---	3.00	1237	---	1.00	1295	---	10.00
1041	---	6.50	1119	---	5.00	1238	---	48.00	1296	---	25.00

1297	---	10.00	1361	---	10.00	1422	----	2.50	1545	----	3.25
1298	---	20.00	1362	----	2.10	1423	---	20.00	1546	----	4.00
1299	---	15.00	1363	---	22.00	1424	----	7.50	1547	---	35.00
1300	---	15.00	1364	---	10.00	1426	---	4.00	1549	----	4.00
1301	---	15.00	1365	----	8.50	1427	---	16.00	1550	----	29.00
1302	---	15.00	1366	----	4.50	1431	----	5.50	1551	---	22.50
1303	----	5.00	1367	---	10.00	1432	----	7.50	1552	----	6.50
1304	----	5.00	1368	----	6.00	1433	----	3.50	1553	----	3.00
1305	----	5.00	1369	----	3.50	1434	----	3.50	1554	---	21.25
1306	---	10.00	1371	----	3.50	1435	----	5.50	1555	----	3.50
1307	---	10.00	1372	----	3.50	1436	----	3.50	1556	----	3.00
1308	---	15.00	1373	---	15.00	1437	----	7.00	1557	----	3.00
1309	---	15.00	1374	----	7.00	1441	----	4.50	1558	----	4.00
1310	---	15.00	1375	---	15.00	1442	----	6.00	1559	----	5.00
1311	---	20.00	1376	----	3.50	1443	---	10.00	1560	----	3.10
1312	----	6.50	1377	----	3.50	1444	----	6.00	1561	----	3.00
1313	----	2.50	1378	---	7.50	1446	----	3.50	1562	----	5.00
1314	----	3.00	1379	----	4.50	1450	----	3.00	1563	----	5.00
1315	----	5.00	1380	----	4.50	1451	----	4.00	1564	----	4.50
1316	---	35.00	1381	----	7.00	1452	----	4.00	1565	----	4.50
1318	----	5.00	1385	----	3.00	1453	----	7.00	1566	----	3.50
1319	----	8.25	1386	----	3.00	1454	----	5.50	1567	---	18.00
1320	----	4.00	1387	----	3.00	1455	----	2.25	1568	----	3.00
1321	----	4.25	1388	----	5.50	1456	----	4.00	1570	----	9.00
1322	----	3.00	1389	----	3.50	1457	---	10.00	1571	----	8.00
1324	----	3.50	1390	----	8.00	1461	----	4.00	1572	---	11.00
1325	----	4.00	1391	---	8.50	1466	---	16.00	1574	---	10.00
1326	----	4.00	1392	----	8.00	1467	---	42.00	1575	----	4.50
1327	----	4.00	1393	---	15.00	1476	----	5.00	1577	---	10.00
1328	----	3.50	1394	----	3.00	1477	----	4.00	1581	---	20.00
1329	----	3.00	1395	----	2.00	1478	----	5.50	1586	---	25.00
1330	----	3.00	1397	----	3.50	1479	---	21.00	1587	----	5.00
1331	----	3.00	1398	----	3.30	1481	----	3.75	1588	----	6.00
1333	----	4.00	1399	---	6.10	1484	----	4.50	1592	----	7.00
1335	----	4.30	1400	----	5.50	1489	----	4.00	1595	---	13.00
1337	----	3.00	1401	---	11.00	1490	---	6.00	1596	----	2.00
1338	----	5.00	1402	----	8.50	1493	----	3.50	1597	----	2.50
1341	----	4.00	1403	----	3.00	1494	----	3.00	1598	----	9.00
1342	----	3.00	1404	---	14.00	1497	----	3.00	1599	----	8.50
1343	----	4.00	1405	----	7.50	1499	----	7.00	1600	---	11.50
1344	----	4.00	1406	----	5.50	1501	---	15.00	1601	---	15.00
1345	----	5.00	1407	----	6.50	1502	----	8.00	1602	---	12.00
1346	----	3.25	1408	----	1.75	1507	----	4.00	1605	----	4.50
1347	----	3.00	1409	----	2.00	1508	----	3.00	1606	----	11.00
1348	----	4.00	1410	----	3.00	1509	----	4.00	1607	----	5.50
1349	----	4.00	1411	----	3.00	1511	---	14.00	1608	----	7.50
1350	----	3.00	1412	----	2.50	1512	----	6.50	1609	----	3.00
1351	----	3.00	1413	----	9.00	1512a	----	4.00	1610	----	7.00
1352	----	6.50	1414	---	5.00	1515	----	3.00	1611	---	10.00
1354	---	22.00	1415	---	18.50	1516	----	3.00	1612	----	5.50
1355	---	45.00	1416	---	14.00	1517	----	3.00	1613	----	WD
1356	----	7.50	1417	----	6.25	1518	----	3.00	1614	----	5.50
1357	----	25.00	1418	---	15.50	1519	----	3.00	1617	----	6.50
1358	----	2.00	1419	---	28.00	1520	----	6.00	1619	----	3.15
1359	---	15.50	1420	----	3.00	1521	----	6.00	1620	----	3.50
1360	----	5.50	1421	----	2.00	1522	----	4.75	1621	----	4.00

1622	----	3.50	1647	----	7.00	1689	----	9.50	1712	----	2.10
1623	----	3.00	1648	----	7.00	1690	----	10.25	1713	----	4.00
1624	----	6.00	1649	----	1.75	1691	----	5.50	1714	----	6.50
1625	----	11.00	1650	----	5.00	1692	----	7.50	1715	----	3.00
1628	----	5.00	1651	----	4.50	1693	----	4.00	1716	----	10.50
1626	----	6.50	1666	----	6.50	1694	----	5.00	1717	----	15.00
1627	----	8.00	1667	----	5.00	1695	----	5.50	1718	----	15.00
1629	----	5.50	1668	----	15.00	1696	----	5.25	1719	----	15.50
1631	----	106.00	1669	----	5.00	1697	----	4.50	1720	----	8.50
1632	----	41.00	1671	----	4.00	1698	----	3.50	1721	----	2.00
1634	----	30.00	1675	----	5.50	1699	----	13.00	1722	----	3.50
1636	----	5.00	1676	----	8.75	1700	----	27.00	1723	----	4.50
1637	----	10.00	1677	----	6.50	1702	----	20.50	1724	----	2.00
1638	----	4.00	1678	----	4.00	1703	----	16.25	1725	----	4.00
1639	----	60.00	1680	----	5.00	1704	----	3.70	1726	----	5.50
1640	----	3.50	1681	----	3.30	1705	----	3.00	1727	----	150.00
1642	----	5.00	1684	----	11.00	1706	----	4.00	1728	----	50.00
1643	----	5.50	1685	----	3.30	1708	----	4.50	1731	----	5.50
1644	----	RT	1686	----	3.30	1709	----	20.00	1732	----	7.00
1645	----	1.00	1687	----	15.00	1710	----	5.25	1733	----	4.00
1646	----	9.00	1688	----	3.50	1711	----	5.00	1734	----	7.00
									1735	----	5.00



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Robert G. Wait

Timothy G. Wait

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