



# The American Revenuer

Journal of the American Revenue Association

Vol. 32, No. 3, Whole No. 303

March, 1978

## The 42 Lire Fiscal Stamp Of Lombardy-Venetia

On the 1st Centenary of the 1st Issue November 1, 1854-November 1, 1954

by Paolo Cometta (deceased)  
(Translated from the Italian by L. S. Alfano)

*Over the past 60 years I have formed a specialized collection of the fiscal stamps of the Kingdom of Lombardy-Venetia.*

*On reviewing old correspondence which I exchanged with Messrs. Ing. Mayr of Vienna and Dr. Emilio Diena of Rome, I was inspired to study the 42 lire stamp, of which there are many important curiosities and varieties.*

*Among the notes which I offer to my friends who collect fiscals I have explained what I have discovered, hoping that this work of mine, conducted with great care, will be well accepted.*

The first issue of fiscal stamps of the Kingdom of Lombardy-Venetia was produced with absolute precision at the State Printing Works in Vienna.

After having reread my old correspondence with the distinguished Dr. Emilio Diena from the year 1940 (April 9 - 11) and reviewing the technical article which he published in the April 1940 issue of the *Corriere Filatelico di Milano*, on the subject of the first fiscal stamps of Lombardy-Venetia, I believe it will be a good idea to report what he wrote after consulting the work *Die Geschichte der Stempelmarken in Österreich* by Dr. Stefan Koczynski, written in Vienna in 1924.

"The fiscal stamps of 1854 are perforated with an extensive variety of perforations, ranging from 13½ to 17.

"They are also frequently found with compound perforations.

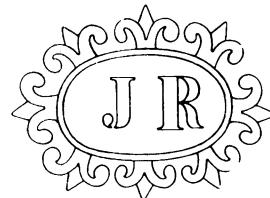
"The well-known specialist Paolo Cometta has accurately classified the numerous perforation varieties of the various values and has compiled a listing of them which was published in the 1925 edition of Dr. Francesco Lucente's pamphlet *Marche da Bollo per il Lombardo Veneto, con il Valore delle Varie Dentellature*.

"The security background was obtained by the 'Stampa Naturale' method, reproducing the veins of leaves, using the system invented by Sir Alois Auer von Welsbach, director general of the State Printing Works of Vienna, with the technical assistance of Andrew Worring.

"The perforating machines were acquired in London from the firm of Perkins, Bacon & Co., which used the perforation system invented by Henry Archer.

"The hand-made paper was watermarked.

"The first watermark was situated in the middle of the sheet, having the initials 'J.R.' in double lines; contained in an ornate oval, the exterior of which had a design resembling heraldic



A<sup>o</sup> 41<sup>a</sup>

fleurs-de-lis, with 'Nro. 41a' in double-line cursive characters at the bottom.

"The letters 'J.R.' are the initials of the manufacturer who furnished the paper for this series from 1854 to 1856: Josef Reichle.

"From September 1856, the hand-made paper had a new watermark which had a two-headed eagle on one side surmounted by an imperial crown, and the initials 'S. AE. F.' of the Schloglmühle Aerarialpapier Fabrik on the other side.

"I have believed for a long time that collectors admired the composition of the subjects depicted and the fineness and delicate execution of the copperplate engraving of these old fiscals.

(Continued on next page)



S. AE. F.  
S. AE. F.



S. AE. F.

S. AE. F.

"It is therefore interesting to point out that the painter Leander Russ made nearly all of the original designs, and that on September 28, 1852, he was granted a stipend of 200 florins in compensation for ten of these designs.

"He was granted another 200 florins on the following October 28 for eight more designs.

"In all, 19 designs were used, the one executed at the end of 1849 for the Austrian 20 florin stamp was also used for the corresponding 60 lire stamp of Lombardy-Venetia.



The 20 florin design  
of Austria also used  
on the 60 lire stamp  
of Lombardy-Venetia.

Aucts Vorschlag für Stempelpapier  
oder Marken.

"Another document shows that the engraver C. Kotterba was paid 350 florins for 10 engravings (35 florins each) on June 24, 1853. There is thus some doubt as to who engraved the remaining eight designs.

"It occurred to me that the engraver might have signed each of these artistic vignettes, so I closely examined the peculiarities of each one.

"In the circular vignette of the 42 lire stamp, which corresponds to the 14 florin stamp of Austria, around 2 mm. below the right knee of the cherub on the left (at about 8 o'clock) the initials 'L.R.' (of the artist Leander Russ) appear in minute English letters.

"At nearly the same height at around 4 o'clock we see the initials 'C.K.' (Carl Kotterba).

"We therefore have on the same stamp the initials of the designer and of the engraver of the vignette. In printing from worn plates such initials as these appear faintly or disappear altogether."

I have enlarged the lower portion of the medallion to the point where one can read the initials of the designer and engraver, in honor of the patient research of the late Dr. Emilio Diena, who considered this to be a unique case in the field of fiscal philately.

The June 30, 1898 issue of the *Revista del Franco bollo*, published in Rome, carries a thank-you note to Mr. A. Genovese of Livorno for having made known a great rarity among the Lombardy-Venetia stamps in his collection, a copy of the 42 lire stamp with the inscription printed on one line instead of on two.

I believe it will be a good idea if I reproduce the two types of typographed inscription on this beautiful value, along with the engraved inscription.

Regarding the stamp with the inscription on one line, I wish to report the thoughts of Dr. Stephan Koczynski, author of the splendid work already cited above.

He raised the question of its being a philatelic counterfeit: had had the inscription on one line, it is improbable that the two

(42 Lire — continued on page 30)

This issue mailed March 20, 1978

**THE AMERICAN REVENER  
Official Organ of the  
AMERICAN REVENUE ASSOCIATION**

(Affiliate No. 51 of the APS)

Published monthly (except July and August).

Subscription \$6.00 per year. Single copy 75 cents.

Second Class Postage Paid at Osage, Iowa.

Office of Publication - 112 North 6th Street, Osage, Ia. 50461

Postmaster send form 3579 to Box 573 Rockford, Ia. 50468.

**Editor**

Kenneth Trettin, Box 573, Rockford, Ia. 50468.

**Associate Editors:**

**East Coast:** Louis S. Alfano, 303 S. Kennedy Rd., Sterling, VA 22107

**West Coast:** Richard F. Riley, 649 Bienveneda, Pacific Palisades, CA 90272.

**Appointive Officers**

Librarian, George McNamara, Jr., Box 136, Nora Springs, Ia. 50458

Adv. Manager: Mary Ruddell, 11760 Cordilleras Ave., Sunnyvale, CA 94087

ARA Awards Rep: Larry Merrill, 570 Los Feliz, Las Vegas, NV 89110

Sales Manager: Gerald M. Abrams, 3840 Lealma Ave., Claremont, CA 91711

Auction Manager: Donald L. Duson, 1314-25th St. Peru, IL 61354

Publicity Dir: Daniel Hoffman, 1103 Kingsbury Rd. Washington, IL 61571

Publications Dir: Thomas L. Harpole, Jr., PO Box 383 - Manchester, MA 01944

Ethics Committee Chairman: James V. Barkley, 9435 St. Andrews Dr., Santee, CA 92071

**Advertising Rates:**

Size of ad	contract rate	
	one time	(each) (min. 5 times)
Full page	\$40.00	\$35.00
two-thirds page (Horizontal)	27.00	24.00
½ page (H or V)	20.00	17.50
one-third page (H)	13.50	11.50
¼ page (H or V)	10.00	9.00
Column-inch	2.50 per inch	2.25 per inch

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

Editorial Forms Close 1st of Month Preceding Date of Issue

Advertising Forms Close 10th of Month Preceding Date of Issue

Submit ALL ad copy to Advertising Manager. All other correspondence  
directly to the editor at Box 573 Rockford, IA 50468

**American Revenue Association Board of Directors**

**President:** Gerald M. Abrams

**Vice-President:** Sherwood Springer

**Eastern Representatives:** Brian M. Bleckwenn and George J. Kramer

**Central Representatives:** Joseph S. Einstein and I. Irving Silverman

**Western Representatives:** Edward B. Tupper and E.F. Woodward

**Secretary:** Bruce Miller, 1010 South Fifth Ave., Arcadia, CA 91006

**Treasurer:** Margaret A. Howard, Box 2163, Sunnyvale, CA 94087

**Attorney:** Zach T. Carney, P.O. Box 708, Shelbyville, TN 37160

**Representatives in Other Countries:**

**Latin America:** Roger E. Allen, Box 152, San Pedro Sula, Republic of Honduras

**Canada:** E. S. J. van Dam, Box 205, Bridgenorth, Ont., Canada K0L 1HO

**Germany:** Martin Erler, D-8021 Icking, Irchenhauser Str. 5, Germany

**United Kingdom:** Alternate representatives: Dennis Rosser, 8 Leaveland Close, Stanhope Estate, Ashford, Kent, England TN23 2SW Tim Clutterbuck, Guildhall Chambers, 13 Sandhill, Newcastle upon Tyne, England NE1 3AF.

**New Zealand:** F.C. Kinsky, 338 The Parade, Island Bay, Wellington 2, New Zealand

**India:** Prof K.D. Singh, 454 Hirau Magri, Sector 11, Udaipur, Rajasthan, India 313001

**Australia:** Flt. Lt. Dennis Osborn, PO Box 12, Dickson, ACT 2602 Australia

**The Netherlands:** Frank E. Patterson III, Osteinde, 94, Voorberg, Netherlands

**Denmark:** Donald A. J. Byrum, c/o Storno A/S, 126 Artillerivej, DK-2300 Copenhagen-S, Denmark

**France:** Alternate representatives: Henri Janton, 33 Av. Marechal Lyautey, Paris

75016 France: General M.H. Fradois, 18 Rue de la Paix 69110 Ste Foy les Lyon, France

**Rhodesia:** Richard Pollitt, Mazoe, Rhodesia

The ARA will not knowingly accept advertisements from anyone whose business dealings are not beyond reproach, and can assume no responsibility between members and advertisers, but will attempt to assist in resolving any differences arising therefrom.

(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.)

# THE PRESIDENT'S PAGE

G. M. Abrams  
3840 Lealma Ave.  
Claremont, CA 91711

## AUCTION 17 HEREIN

This, the 17th semi-annual auction we have held (has it been 8½ years already since I did the first one??), is presented for your review and bidding, formatted in his usual elegant manner by Auction Mgr. Don Duston. We trust that all will find something of interest, and a cautionary note: competition is fierce, so bid accordingly, and early. Once again, good luck.

## NEW ATTORNEY SOUGHT

We are advised by ARA Attorney Zach Carney that his office workload is up to his neck, and he therefore cannot devote the necessary time attending to ARA matters. He requests that a new Attorney be sought to take over the task, though he will hang in until a replacement can be found. Consider this, then, a plea for a suitable qualified replacement, to assume Zach's position on the Board. The job is relatively simple: to represent the organization (expenses reimbursed) in the event there is/are any matter(s) requiring legal advice...a rare occasion now that Zach has taken care of our incorporation. Any would-be replacement is invited to write me soonest with summarized credentials.

## 1978 YEARBOOK NEXT MONTH

If all goes well, and we do not run into production problems (or any, for that matter), the new Yearbook will be published and distributed with the April journal. If problems arise, there may be a slight delay. Fingers crossed.

## GERMANY PART II READY

Martin Erler's second volume (of the projected 15 part series) is now available, this one covering the colonies and the overseas shipping line stamps. It is again bilingual, matched in format to Part I, is 21 pages long, and may be obtained by members in the US/Canada by sending payment in US currency to me (by name) of \$1.50 postpaid. Overseas members please write to Martin, address in masthead. Part III has begun in work, to cover the provincial issues, and will be announced when ready.

## AND THEN, TAIWAN

Member Sheau Horng Wu (21-20, 2F1., Chuan Yuan Road, Peitou, Taipei 112, Taiwan, ROC) announces his new Part I of a projected 3 or 4 part series covering the Commodity Tax Stamps of Taiwan. This one covers the cosmetics stamps, listing, pricing and illustrating over 500 of them, in English. Part II, now in work, will cover beverages, matches, light bulbs, paper products, etc. The Part I has many explanatory diagrams showing the different types, and one (innovatively) showing how the stamps were to be affixed to the specific product. Part I may be ordered directly, and is priced \$9 US by sea, \$10 if by air. Members in other countries write direct. Hint: Limited edition, circa 100 copies.

## CRS CONVENTION PLANNED

The Canadian Revenue Society, our exchange member, announces its forthcoming "mini-convention" to be held in Willow Grove, Pa., on May 27th. For further details, write

to: Wilmer C. Rockett, 2030 Overlook Ave., Willow Grove, Pa. 19090.

## A TAXPAID RHUBARB

Through the courtesy of one of our members, an advertisement has reached this office, placed by one of our dealers. It offers, without defining the catalog source (certainly non-Scott), presumably USIR Oleo stamps #12, 24 and 32, priced at \$8.50 for the group. These happen to be Springer (7th Ed.) #FE-60, 64 and 72, priced at 5 cents each, total 15 cents. What catalog was used to obtain the numbers and the price escapes us. The dealer is invited to explain, since he has been notified of this discrepancy and has chosen to ignore it. Watch out for the ad, meanwhile, until an explanation is forthcoming.

## IN DUBIOUS HONOR

Noted recently that the happy revenuer "club" has bestowed "honorary memberships" on the first 100 members of the ARA, as announced by its "Director" (read "Owner") in the philatelic press. Less than 12 of these remain, and the awards were made (presumably) mostly posthumously to the others. This is a terrible trick to play on these deceased, who do not have the option to either defend themselves or to refuse the "honor", but it is certainly a means to instantly double (quadruple?) the membership, using impressive names and at NO COST. Those living so honored should consider carefully, methinks, acceptance or retention of the award, lest ye be judged by the company ye keep.

## AND TO CLOSE, KUDOS

(Note to award winners..if you don't let us know, your name will likely not appear here...)

To STAMPS Magazine, once again, for the announcement of newly issued revenues in their new issue news, re Barbados, in the Dec. 31 edition. To wit:

BARBADOS — A new printing of the \$25 revenue stamp has been announced; no first day; monicolor litho in green by Waddington Ltd.; panes of 50; large central value tablet with "Barbados" and "Revenue" vertically on left and right; presently in use.

To Martin Erler for the appearances of his paper "Plate Varieties and Types of Early Austrian Revenues" in the Jan. 1978 edition of the American Philatelist, journal of the APS.

To John Trowbridge (UK) for being awarded the Roake Trophy by the India Study Circle that side for his recent papers on the DEWAS (India) State revenue (War Contribution) stamps. The series will appear here as space allows.

To Millicent Hansen for taking a 2nd at ORCOEXPO (Anaheim, CA) in January for her Private Die Prop exhibit.

To Bill Fitch for his 2nd place silver for 19th Cent. Beers at UWMPSEX (sp. correct) in Milwaukee in December.



### E. U. do BRAZIL

An interesting stamp.  
Espírito Santo, Court Fee  
— Custas Judicariais —  
Scales of Justice and Hebrew  
stone tablet with Hebrew inscription  
400 Reis orange & Black

VF unused \$5.00 20 available

For the judaica and topical collectors too.  
A scarce stamp with a short life.

John S. Bobo  
1668 Sycamore Street  
Des Plaines, IL U.S.A. 60018

# Precancelled Canadian Revenue Stamps

Used on Playing Cards and Mouth Wash

(Note: This listing is reprinted from a recent Newsletter of the Canadian Revenue Society with their kind permission.. it is printed verbatim).

This is a reprint of a listing of these items published by Ed Richardson (ARA 737...ed.) in his publication "Canadian and BNA Revenue Yearbook" ... 1962.

As far as we know the following listing is the first list published on these items. Much of the listing is based on information given us by Carl Sonne of Moose Jaw, Sask., and has been checked against our collection.

We hope that the publication of this list will open a new field of revenue possibilities to Members of the CRS Study Group (and the ARA...ed.)

While this list covers the precancels used on playing cards and mouth wash, there are many other types of precancels on Canadian War Tax and Excise Tax stamps. Some of these are listed as "a" numbers in Sissons, some are not. Please report any precancels, by sending xerox copies (or the stamp itself) to Ed Richardson, PO Box 939, League City, Texas 77573.

## The A. P. C. Co. (American Playing Card Co.?)

Type 1—"A.P.C./Co." in two lines-between horizontal bars.  
A1. 20c carmine (3leaf)  
A2. 1 pack violet playing card stamp

Type 2—"A.P.C." in one line between vertical bars.  
A3. 1 pack violet playing card stamp

## The C. P. C. Co. (Canadian Playing Card Co.?)

Type 1—"Cancelled/C.P.C. Co." in two lines, in red.

- C1. 10c blue (2 leaf)
  - a. inverted
  - b. double, one inverted
  - c. 1st line normal, 2nd line "C.P." only

C2. 5c blue (3 leaf)

- C3. 10c blue (3 leaf)
  - a. inverted

Type 2—As above, but in red violet

- C4. 10c blue (2 leaf)
- C5. 10c blue (3 leaf)

## The C.L.M. Co. (?)

Type 1—"Cancelled/C.L.M. Co." in two lines

Legs of "M" straight and parallel...in red

- L1. 15c orange (head)
  - a. inverted, "C" missing

L2. 8c blue (2 leaf)

- L3. 10c blue (2 leaf)
  - a. inverted
  - b. double

Type 2—As above, but legs of "M" spread outward...in red.

- L4. 15c orange (head)
- L5. 8c blue (2 leaf)
- L6. 10c blue (2 leaf)
  - a. inverted

## The C. G. & S. Co. Ltd. (?)

Type 1—"Cancelled/C.G.&S. Ltd." in two lines-typewriter stencil

G1. 15c orange (head)

Type 2—as above, typeset, lower line with serifs.

G2. 15c orange (head)

## The International" Co. (?)

Type 1—"Cancelled/International" in two lines, lower line small font...in black.

- I1. 10c blue (2 leaf)
- I2. 10c blue (3 leaf)

## The U.S.P.C. Co.

### (U.S. Playing Card Co.?)

Type 1—"Cancelled/U.S.P.C. Co." in two lines. The only type with the lower line all caps...in black.

U1. 3c green (war tax)

U2. 4c blue (war tax)

U3. 4c blue (war tax) in red

U4. 7c brown (head)

U5. 8c brown (war tax)

a. inverted

U6. 15c orange (head)

a. inverted

U7. 25c carmine (war tax)

U8. 50c brown (war tax)

Type 2—"Cancelled/U.S.P.C. Co." in two lines

"Cancelled" tall thin type, 17 mm long,

"U.S.P.C. Co." lightly shaded type, 16 mm long.

U9. 15c orange (head)

U10. 10c blue (2 leaf)

a. inverted

Type 3—in two lines—"Cancelled" heavy type, 18 mm long,  
"U.S.P.C. Co." shaded type, 18 mm long.

U11. 15c orange (head)

U12. 8c blue (2 leaf)

(To be continued)

# Mexican Revenues - Collection of 19th and 20th Century Revenues.

**100 different \$3.95**

**200 different \$9.95**

**300 different \$17.95**

**Morowitz Stamps, 147 West 42nd Street,  
New York, N.Y. 10036**

## **Remarkable RN Lot Changes Census**

by Joseph Einstein, ARA

In mid-October, 1977, there was an auction in Detroit at which a single lot of RN and allied material netted \$600. Although poorly described, the lot had been inspected by knowledgeable collectors and dealers so there was no blind gamble type of bidding. Naturally, the question is—why did it bring such a price?

For one thing, it contained a D type imprint on a draft which the RN Census Committee of the ARA (DeKay, Einstein and Kingsley) are calling D 5. The draft was used in Kansas City, Mo. 12/31/72 and the RN D 5 is a rich, deep RED. The draft form was face printed by Amer. Bank Note Co., NYC and is an O.O.K.—nice!

Then, there were 3 examples of D 8 (this is the item first reported by Sam Smith in U.S.S. of June, 1973, from Po'kpc, N.Y. His proposed numbering was D 10)—bringing the known examples of D 8 to SIX; thus lowering D 8 to a value rating of B. Also, still in the D types, there was another example of D7a, dated 6/24/72, used in NYC.

In the B types, there were noted a B1a dated 11/26/66 and a very scarce B23 dated 6/4/67. These were new 'earliest date' items and are important.

An E 4 of 12/11/72 and an F 1 of 7/9/75 were the distinguishing items of about 40 E and F types. So, two more 'earliest dates' were in the lot.

A group of 12 G1b HORIZONTAL, seen on checks of the Bank of North America, Philadelphia, on blue paper were noted. One was used 10/2/83, the others in Nov. and Dec. of 1883. And, a single G1ab DOWN, dated 9/26/84 on the Bank of Kansas City, Kansas City, Mo., face printed by St. Louis Bank Note Co. Also, in the G types was another of those checks with the 2 line "Redemption of

Stamp Barred/Act of March 1, 1879" placed horizontally hand-stamped. Should this be given a designation G 1c?

There were in the lot two very handsome vertical format receipts—type H 7—with the earlier being dated 11/26/69. As we all know, these are quite scarce.

In the type J's were two checks face printed by Wm. Murphy's Sons, the first on the National Bank of the Republic, Philadelphia, used 12/3/73 and the second (unused) printed for the Philadelphia National Bank which are distinguished by the LEFT HALF (almost) of the J imprint being so faintly imprinted as to appear to be missing. A very unusual variety!

Among a half dozen K types, the best was another K 5 (again of Greensburg) bringing the known total to 6 and a B rating on value.

There was an unusual P 5 Yellow printed over the prepared space for an adhesive stamp. This prepared space for an adhesive, cut out of a document, was offered as a 'provisional' Revenue Stamp! But finding a P type printed over it is quite scarce, it is believed.

There was, also, a most attractive C/D bearing Q 1 used by Milligan, Godfrey & Co., Bankers of Celina, OH, on 12/3/73 and then was brought out an R 3 on a sales/purchase agreement used 5/24/67—quite nice, too.

Rounding out the lot were U 2, U 6, V 4, W 2 (one, with P 5 in a shade so light as to appear Yellow on a Rockford, Rock Island & St. Louis RR bond; issue date 6/15/68) and a W2a cut sq. from a North American Life Insurance Co. Policy. A single X 4, several X6's and 7's completed the list.

In total, the material in this one lot is impressive. No mention has been made of the adhesive revenue on documents, but many appear attractive as can be! The Committee is very grateful for the co-operation of the buyer in making all this information known to us. As for the price tag? All we can say is—it is steep but probably not all that outrageous for 1977.

**IF YOU COLLECT FOREIGN REVENUES,  
Cinderella, Exposition material,  
Specimen, UPU, Rocket material you  
owe it to yourself to mail me a large  
SASE for that free 15 page illustrated  
price list. Another SASE can bring you  
that fine pricelist with out-of-print  
philatelic literature, Mark envelope.  
"literature" please.  
And yes I am buying too. Member  
APA, ARA, UPSS, AAMS, etc.**

**Stephan Roodvelt,  
P.O. Box 125  
Philadelphia, Pa. 19105**



## **UNUSUAL REVENUES**

**EUROPE, US, LATIN AMERICA,  
REST OF THE WORLD.**

We offer revenue collections,  
lots, single varieties, proofs,  
documents, in fact almost  
everything!

Our lists cover the whole world,  
with many hundreds of offers.

Just send \$1 bill for detailed  
listings, airmailed regularly  
thru the year.



**J. BAREFOOT  
(INVESTMENTS) LTD.**  
85 SALTERGATE, CHESTERFIELD  
DERBYSHIRE S40 1JS  
ENGLAND.

We are one of Europe's leading revenue dealers.  
Member PTS, ARA, BPR etc.



The 24 Lire stamp and an enlarged portion of it showing the designers and engravers initials.



pieces (then known in Vienna) which happened to be saved would have come into the same hands and would have been canceled with the same word ('Stipulato') evidently written in the same hand with the same ink.

"Had there been an entire sheet with the inscription on one line, a greater number of used copies would be in the hands of collectors."

On the back of these stamps one sees an offset of the inscription "42 Lire."



The engraved (above) and two typographed inscriptions appearing on the 42 Lire stamp.



(42 Lire — continued on page 40)

# BUYING AND SELLING UNITED STATES REVENUES

YOUR WANT LIST SOLICITED

Satisfaction Guaranteed

Since 1895



**Chandler's, Inc.**



630 DAVIS ST., EVANSTON, IL 60204 312 - 475-7200



**Prices Realized, Auction No. 16**  
**September, 1977**

1—11.00, 3—27.00, 4—10.00, 5—6.25, 6—105.00, 8—32.00, 9—8.00, 10—3.25,  
 11—2.75, 12—6.75, 13—10.00, 14—7.50, 15—7.50, 16—63.00, 17—6.00, 18—3.50,  
 19—11.50, 20—3.25, 21—2.00, 23—16.00, 24—6.00, 25—6.50, 26—3.75, 27—2.00,  
 28—4.50, 30—8.50, 31—5.00, 32—4.75, 33—3.00, 34—9.00, 35—9.00, 36—8.75,  
 37—230.00, 38—8.00, 39—10.00, 40—5.00, 41—6.50, 42—4.00, 43—4.50, 44—5.25,  
 45—4.75, 47—16.00, 48—9.50, 49—7.50.  
 50—24.00, 52—19.00, 54—53.00, 55—6.25, 56—7.00, 57—15.00, 58—6.50, 59—5.50,  
 60—6.00, 61—5.75, 62—8.00, 63—24.00, 64—7.50, 65—7.25, 66—7.00, 67—6.50,  
 68—77.00, 69—2.00, 70—3.25, 71—125.00, 72—R, 73—19.00, 74—13.00, 75—35.00,  
 77—14.50, 78—13.00, 79—26.00, 80—14.00, 81—15.00, 82—6.50, 83—9.75,  
 84—16.00, 85—19.00, 86—48.00, 87—35.00, 88—15.50, 91—9.50, 92—57.00,  
 93—65.00, 94—11.50, 95—4.75, 96—3.50, 97—67.00, 98—13.50, 99—8.00, 100—7.00,  
 101—6.00, 102—8.00, 103—7.50, 104—22.00, 105—3.00, 106—R, 107—13.00,  
 108—5.50, 109—7.00, 110—15.50, 111—29.00, 112—26.00, 113—4.50, 114—23.00,  
 115—5.50, 116—7.50, 117—9.50, 118—12.00, 119—2.75, 120—5.50, 121—5.50,  
 122—4.00, 123—3.75, 124—3.75, 125—3.00, 126—6.75, 127—4.50, 128—3.00,  
 129—14.25, 130—3.50, 131—8.50, 132—49.00, 133—49.00, 134—4.00, 136—4.00,  
 137—4.25, 138—1.75, 139—4.00, 140—11.25, 141—8.00, 143—11.50, 144—9.50,  
 145—10.00, 146—22.50, 147—19.75, 148—12.00, 149—48.00, 150—35.00,  
 151—10.00, 152—11.00, 153—11.50, 154—7.25, 155—7.00, 156—4.00, 157—R,  
 158—4.50, 159—5.00, 160—4.50, 161—5.50, 162—4.00, 163—3.00, 164—6.00,  
 165—42.00, 167—73.00, 168—65.00, 169—7.50, 170—11.00, 171—3.00, 172—11.50,  
 173—3.00, 174—3.00, 175—4.50, 176—3.00, 177—3.50, 178—1.50, 179—8.75,  
 180—4.50, 181—6.50, 182—4.00, 183—4.50, 184—R, 185—5.50, 186—5.50, 187—6.25,  
 189—3.50, 191—6.75, 192—3.50, 193—3.00, 194—5.50, 195—5.25, 196—6.75,  
 197—3.25, 198—7.25, 199—6.50, 200—30.00.  
 201—4.50, 204—32.00, 207—5.50, 208—3.50, 210—7.00, 212—28.50, 213—21.00,  
 214—13.50, 215—8.00, 216—4.25, 217—7.50, 219—13.00, 220—3.25, 221—14.75,  
 222—11.50, 223—6.00, 224—2.50, 225—8.00, 226—4.00, 227—17.50, 228—4.00,  
 230—3.75, 231—6.50, 233—25.00, 235—11.25, 236—14.50, 237—10.50, 239—46.00,  
 241—15.50, 242—6.00, 243—6.00, 245—49.00, 246—30.00, 248—R.  
 251—7.00, 252—9.25, 254—4.00, 255—18.50, 256—8.50, 258—5.00, 259—6.50,  
 260—10.00, 261—10.50, 262—4.00, 263—3.25, 264—6.00, 265—6.00, 267—10.00,  
 268—4.25, 269—9.00, 270—3.50, 273—5.00, 274—11.50, 275—3.50, 277—15.00,  
 278—4.90, 279—3.25, 280—75.00, 281—22.00, 282—15.50, 284—8.00, 285—4.00,  
 286—3.00, 287—18.50, 288—3.00, 290—13.00, 292—60.00, 293—84.00, 294—53.00,  
 295—5.50, 297—3.50, 298—5.50, 299—3.50, 300—4.50.  
 301—3.75, 302—4.00, 303—3.25, 304—4.25, 305—WD, 306—8.00, 307—7.00,  
 308—3.25, 309—5.50, 310—4.25, 311—4.25, 312—9.75, 313—13.25, 314—4.25,  
 315—7.25, 317—37.00, 318—18.00, 319—91.50, 320—25.00, 321—8.50, 322—6.50,  
 323—4.25, 324—4.00, 325—4.50, 326—12.00, 327—16.00, 328—19.00, 330—5.50,  
 331—5.00, 332—5.00, 333—7.75, 334—4.25, 35—8.75, 336—3.00, 337—9.50,  
 338—5.25, 339—46.00, 340—23.00, 341—7.50, 342—7.50, 343—3.50, 345—5.50,  
 346—4.50, 347—13.00, 348—10.00, 349—4.00.

351—5.25, 352—7.00, 353—5.50, 354—7.50, 355—4.50, 356—31.00, 357—4.00,  
 358—5.50, 359—7.50, 360—4.00, 361—9.00, 362—3.25, 363—25.00, 364—23.00,  
 365—23.00, 366—29.00, 367—8.00, 368—4.00, 369—7.50, 370—7.50, 371—R,  
 372—21.00, 373—8.75, 374—7.00, 375—11.00, 376—8.50, 377—51.00, 378—19.50,  
 379—12.00, 380—12.00, 381—3.50, 382—4.00, 383—7.50, 384—32.50, 385—12.50,  
 386—4.50, 387—5.50, 388—8.50, 389—21.00, 390—4.50, 331—7.50, 393—3.00,  
 394—R, 395—12.50, 396—18.00, 397—6.00, 398—2.50, 399—37.50, 400—8.50.  
 401—8.00, 403—1.25, 404—4.50, 405—5.00, 406—3.00, 407—47.00, 408—34.00,  
 409—8.25, 410—4.00, 412—4.75, 413—13.50, 414—13.50, 415—17.00, 416—5.25,  
 417—53.00, 419—10.00, 420—3.50, 421—2.00, 422—5.50, 423—2.00, 424—4.00,  
 425—8.50, 426—6.50, 427—11.00, 428—5.50, 429—30.00, 430—22.00, 432—8.00,  
 433—4.00, 434—3.50, 436—6.50, 437—14.00, 438—18.00, 439—22.00, 442—8.00,  
 441—57.00, 442—2.50, 444—2.00, 449—3.00, 450—4.00.  
 452—3.50, 453—2.00, 454—21.00, 455—9.50, 456—28.50, 457—18.75, 458—34.00,  
 459—5.00, 461—8.00, 462—1.50, 463—4.50, 464—2.50, 465—11.00, 466—9.50,  
 467—15.50, 468—10.00, 470—62.50, 471—40.00, 475—4.00, 476—7.50, 478—6.50,  
 479—4.25, 480—8.00, 481—9.50, 482—4.75, 483—52.00, 484—18.00, 485—3.00,  
 493—2.50, 494—3.00, 499—21.00, 500—8.00.  
 504—7.00, 505—16.50, 506—WD, 507—7.25, 508—5.00, 511—2.00, 512—19.00,  
 513—6.00, 514—10.00, 515—7.50, 517—2.00, 518—4.00, 520—6.00, 523—29.50,  
 525—10.00, 526—13.00, 528—20.50, 529—6.00, 530—29.25, 531—20.25, 532—7.50,  
 533—12.00, 534—14.00, 536—6.00, 537—25.00, 538—10.00, 539—11.00, 540—19.00,  
 541—7.00, 542—30.00, 543—15.00, 544—10.00, 546—40.00, 549—15.00, 550—9.00,  
 551—7.50, 552—8.00, 553—24.00, 554—30.00, 555—4.00, 556—3.00, 557—3.50,  
 559—19.00, 560—4.25, 561—35.00, 564—20.00, 565—R, 566—5.00, 567—5.00,  
 568—5.00, 569—5.50, 570—7.50, 571—6.50, 572—6.50, 573—3.25, 574—4.25,  
 575—5.75, 576—3.00, 577—6.75, 578—4.50, 579—4.50, 580—5.50, 581—5.00,  
 582—3.00, 583—2.50, 584—34.00, 585—9.50, 586—16.00, 587—13.00, 588—8.00,  
 589—20.00, 590—R, 591—6.50, 592—5.50, 593—R, 594—2.50, 595—5.50,  
 596—28.00, 597—3.75, 598—3.00, 599—16.00, 600—5.50.  
 601—7.50, 602—3.00, 603—20.50, 604—7.50, 606—10.00, 607—27.00, 608—10.00,  
 609—4.00, 610—27.00, 611—27.50, 612—7.50, 613—5.00, 614—8.00, 615—8.00,  
 616—4.25, 617—2.75, 618—3.00, 619—3.00, 620—3.00, 621—4.25, 622—5.50,  
 623—1.50, 624—4.00, 625—3.50, 626—7.50, 628—5.50, 629—5.00, 630—4.50,  
 631—6.50, 632—4.00, 633—12.00, 634—11.00, 635—42.00, 636—23.50, 637—3.50,  
 638—3.00, 639—3.00, 640—4.25, 642—7.50, 643—5.00, 644—6.75, 645—11.00,  
 646—6.50, 647—6.00, 648—6.00, 649—8.00, 650—14.00.  
 651—14.00, 652—3.50, 653—21.00, 654—50.00, 655—10.75, 656—42.00,  
 657—27.00, 658—5.75, 659—5.00, 660—22.00, 661—10.00, 664—5.00, 665—15.50,  
 666—12.50, 669—4.75, 670—3.50, 671—26.00, 672—18.00, 675—5.25, 676—4.00,  
 677—28.00, 678—50.00, 679—7.25, 680—6.50, 681—8.00, 682—4.00, 683—12.50,  
 684—7.00, 685—11.00, 689—17.50, 690—12.00, 691—5.50, 692—7.00, 693—6.25,  
 694—2.50, 695—2.50, 698—47.00, 699—4.50, 700—7.00.  
 701—22.50, 702—21.00, 703—4.50, 704—9.50, 705—4.00, 706—6.00, 707—10.00,  
 708—5.00, 709—4.50, 710—4.25, 711—3.00, 712—24.00, 713—2.00, 714—7.00,  
 715—2.25, 716—5.25, 717—18.00, 718—3.50, 719—48.00, 720—21.00, 721—20.00,  
 722—11.50, 723—4.50, 724—7.50, 725—34.00.  
 751—4.00, 752—4.50, 753—4.00, 754—6.50, 755—R, 756—10.00, 757—11.00

758–4.50, 759–7.50, 760–2.00, 761–4.25, 762–2.00, 763–3.00, 764–2.25,  
 765–3.00, 766–6.25, 767–3.00, 768–4.00, 769–3.00, 770–25.00, 771–20.00,  
 772–26.00, 773–40.00, 774–5.50, 775–40.00, 776–20.00, 777–2.00, 778–10.50,  
 779–2.50, 780–3.25, 781–3.50, 782–5.00, 783–5.50, 784–5.00, 785–2.00,  
 786–8.00, 787–10.00, 788–3.00, 790–3.50, 791–5.50, 792–4.50, 793A–10.00,  
 794–4.00, 795–45.00, 796–12.00, 797–9.25, 798–8.50, 799–8.75, 800–3.25,  
 801–4.50, 802–28.00, 803–16.00, 804–9.00, 805–11.00, 806–5.50, 807–9.00,  
 808–5.00, 809–7.50, 810–9.50, 811–5.00, 812–13.00, 813–5.00, 814–10.00,  
 815–26.00, 816–5.00, 817–WD, 818–3.50, 819–4.75, 820–4.50, 821–7.00,  
 822–7.00, 823–3.25, 824–4.00, 825–5.00, 826–3.00, 827–4.50, 828–3.00,  
 829–2.00, 830–2.00, 831–3.00, 832–3.00, 833–2.00, 834–3.00, 835–17.50,  
 836–4.50, 837–5.00, 842–1.00, 843–3.75, 844–3.00, 845–1.50, 846–7.50,  
 848–13.50, 849–2.00, 850–4.50.  
 851–4.25, 852–2.50, 853–27.00, 854–13.00, 855–3.00, 856–4.50, 857–4.75,  
 858–3.75, 859–3.00, 860–17.50, 870–19.00, 880–7.50, 881–11.00, 882–17.00,  
 883–5.50, 884–4.00, 885–12.00, 886–19.00, 887–17.00, 888–8.50, 889–9.00,  
 890–3.00, 891–4.00, 892–5.00, 893–5.00, 894–4.00, 895–16.00, 896–16.00,  
 898–4.50, 899–5.25, 900–5.50.  
 901–1.00, 902–3.00, 903–1.00, 906–11.00, 907–5.00, 908–3.00, 909–5.00,  
 910–10.00, 911–12.50, 913–21.00, 914–13.00, 915–8.00, 916–3.75, 917–26.00,  
 918–2.75, 919–2.75, 920–3.00, 921–3.00, 922–5.25, 923–33.00, 924–5.25,  
 925–2.00, 926–1.50, 927–53.00, 928–3.50, 929–12.00, 930–13.00, 931–8.50,  
 932–7.50, 933–2.50, 934–2.50, 935–12.50, 937–4.50, 938–6.00, 939–6.00,  
 940–8.25, 941–5.75, 942–28.00, 943–22.00, 944–8.50, 945–14.50, 946–31.00,  
 947–18.50, 948–5.00, 949–6.25, 950–9.50.  
 951–16.50, 952–14.00, 953–19.00, 954–R, 955–20.50, 956–13.00, 957–9.00,  
 958–10.50, 959–5.00, 960–9.00, 961–2.00, 962–2.25, 963–13.00, 964–7.50,  
 968–7.00, 969–4.50, 970–4.50, 971–11.50, 972–4.50, 973–4.00, 974–42.00,  
 975–WD, 976–4.00, 977–5.50, 978–26.00, 979–8.00, 980–10.00, 981–24.00,  
 982–11.00, 983–18.00, 984–23.00, 995–4.00, 996–6.00, 997–4.00, 998–2.50,  
 999–4.00, 1000–5.00.  
 1001–7.50, 1002–7.50, 1003–15.00, 1004–20.00, 1012–2.50, 1013–5.00,  
 1015–10.00, 1016–28.00, 1017–8.50, 1018–7.00, 1120–32.00, 1124–16.00,  
 1125–28.00, 1126–8.00, 1131–4.00, 1132–6.00, 1133–2.25, 1134–5.50,  
 1136–3.00, 1137–11.00, 1138–4.00, 1139–5.50, 1140–5.50, 1141–6.00,  
 1143–15.00, 1144–4.00, 1146–3.00, 1148–12.00, 1150–1.00.  
 1151–3.00, 1154–7.00, 1155–6.50, 1157–27.00, 1171–5.00, 1173–10.00,  
 1174–6.00, 1175–8.50, 1183–3.00, 1188–35.00, 1190–3.00, 1191–4.00,  
 1192–3.00, 1193–2.00, 1194–3.50, 1196–7.50, 1197–11.50, 1198–30.00,  
 1199–9.00, 1200–6.50.  
 1201–16.00, 1202–6.00, 1203–10.00, 1204–9.00, 1205–5.00, 1206–11.00,  
 1207–3.50, 1208–21.00, 1209–7.50, 1210–2.00, 1211–15.00, 1215–6.00,  
 1217–3.50, 1218–7.50, 1219–11.50, 1220–5.75, 1221–2.50, 1222–2.50,  
 1224–5.50, 1226–3.00, 1227–8.50, 1228–2.75, 1229–3.25, 1230–5.25,  
 1231–4.25, 1232–3.00, 1233–6.00, 1234–9.00, 1235–7.00, 1237–24.00,  
 1238–7.00, 1239–3.00, 1240–22.00, 1241–4.75, 1242–6.00, 1243–8.00,  
 1244–35.00, 1245–7.00, 1246–5.50, 1247–3.00, 1248–3.00, 1249–4.25,  
 1250–8.50.  
 1251–4.00, 1252–9.50, 1253–11.00, 1254–5.50, 1258–22.00, 1259–3.75,  
 1260–7.50, 1263–5.50, 1264–7.00, 1266–28.00, 1270A–12.00, 1270B–12.50,  
 1270C–18.00, 1270D–5.00, 1270E–5.00, 1270F–5.00, 1270H–9.50, 1271–22.00,  
 1272–3.50, 1273–11.00, 1274–5.50, 1275–5.50, 1276–5.00, 1277–5.75,  
 1278–7.50, 1279–3.00, 1280–12.00, 1281–12.00, 1282–6.00, 1283–3.00,  
 1284–10.00, 1285–3.00, 1287–7.50, 1290–9.00, 1291A–2.50, 1292–4.00,  
 1293–24.50, 1294–2.00, 1295–2.50, 1296–4.50, 1297–13.50, 1298–3.50,  
 1299–9.00.  
 1301–37.00, 1302–3.00, 1303–21.00, 1304–21.00, 1305–16.00, 1306–23.00,  
 1307–8.00, 1308–15.00, 1309–21.00, 1313–3.00, 1314–8.00, 1315–3.00,  
 1316–12.00, 1317–6.50, 1318–11.00, 1319–9.00, 1320–15.00, 1321–16.00,  
 1322–7.00, 1323–5.50, 1324–11.00, 1325–14.50, 1326–3.00, 1327–3.00,  
 1328–7.50, 1329–3.25, 1330–3.50, 1331–12.50, 1332–12.00, 1333–6.00,  
 1334–6.25, 1335–7.50, 1336–7.50, 1337–10.00, 1339–5.75, 1340–6.00,

## AUCTION NO. 17

### Closing Date April 21, 1978

Please note: All bids to be in multiples of 25¢. The Bid Sheet or a reasonable copy MUST be used to receive the benefit of the bid reduction schedules (except for overseas members)

## USIR listed Revenues (1978 Scott Specialized Cat. Nos & CV's) Essays and Proofs

1 ESSAY, Brazer Decalcomonia 2c blue Bank Check, perf flaw	SB	10.00
2 As above, 9 diff colors, all w/defects from hinging	SB	10.00
3 As above, 6 revs, diff colors plus one 3c postal, all def.	SB	15.00
4 ESSAY, Washington head, dark green on India, Turner 122B as used on \$200 1st Issue, 58x58mm, VF	MB	85.00
5 R13P Plate Proof on card, VF	CV	14.00
6 R20P "	CV	15.00
7 R24P "	CV	57.50
8 R27P "	CV	13.00
9 R54P "	CV	30.00
10 R55P "	CV	20.00
11 R66P "	CV	22.00
12 R69P "	CV	30.00
13 R84P "	CV	85.00
14 R104TC block of 4, blue & black on bond, XF	MB	100.00
15 R109P3 (1XF) on bond	MB	25.00
16 R112P4 block of 4(1XF) on card	MB	120.00
17 R116P4 (1XF) on card	MB	27.50

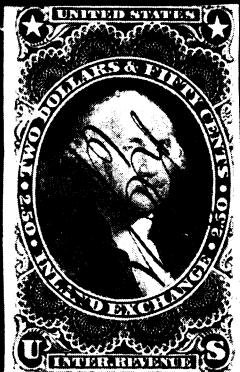
1341–10.00, 1343–5.50, 1344–12.50, 1345–15.00, 1346–2.00, 1347–5.25,  
 1348–3.00, 1349–10.00, 1350–4.50.  
 1352–8.00, 1353–2.50, 1385–13.00, 1386–7.50, 1387–13.00, 1388–2.00,  
 1390–55.00, 1391–23.50, 1393–5.50, 1397–3.00, 1400–3.50.  
 1401–3.00, 1402–5.00, 1403–10.00, 1404–3.50, 1405–5.00, 1406–5.00,  
 1407–10.00, 1408–7.50, 1409–12.00, 1410–15.00, 1411–3.00, 1412–7.50,  
 1413–7.50, 1414–7.50, 1415–7.50, 1416–7.00, 1417–4.50, 1418–3.00,  
 1419–12.00, 1420–3.00, 1421–3.00, 1422–8.00, 1423–3.50, 1424–6.00,  
 1425–3.50, 1426–5.00, 1427–5.00, 1428–6.50, 1429–10.00, 1430–3.00,  
 1431–4.00, 1432–6.00, 1433–3.50, 1434–6.00, 1435–3.25, 1436–7.50,  
 1437–2.50, 1438–8.50, 1439–7.75, 1440–5.75, 1441–4.25, 1442–7.25,  
 1443–8.00, 1445–5.00, 1446–2.25, 1447–13.00, 1448–6.00, 1449–6.00,  
 1450–3.00.  
 1451–3.00, 1452–6.00, 1453–10.00, 1454–2.50, 1455–15.00, 1456–5.00,  
 1457–2.50, 1458–5.00, 1459–3.00, 1460–9.00, 1461–4.00, 1462–4.00,  
 1463–3.00, 1464–9.00, 1465–9.00, 1466–9.00, 1467–9.00, 1468–5.00,  
 1469–5.00, 1470–7.00, 1471–8.00, 1472–10.00, 1473–8.00, 1474–9.00,  
 1475–8.00, 1476–28.00, 1477–8.00, 1478–3.00, 1479–3.00, 1480–3.00,  
 1481–3.00, 1482–4.00, 1483–6.00, 1484–4.00, 1485–2.50, 1486–6.50,  
 1487–10.00, 1488–2.50, 1489–3.00, 1490–5.00, 1493–3.50, 1497–3.00.  
 1502–5.00, 1503–5.50, 1504–6.50, 1505–7.50, 1506–7.50, 1507–4.00,  
 1509–7.00, 1510–3.00, 1511–5.00, 1512–4.50, 1513–3.50, 1514–3.50, 1515–R,  
 1516–1.50, 1517–4.50, 1519–2.50, 1520–2.50, 1521–5.00, 1522–8.00,  
 1523–1.00, 1524–4.00, 1525–2.50, 1526–2.25, 1527–3.00, 1528–3.00,  
 1529–3.25, 1531–3.75, 1532–1.00, 1533–2.00, 1535–2.00, 1536–1.00,  
 1537–2.50, 1538–3.00, 1539–4.00, 1540–3.25, 1541–20.00, 1542–5.00,  
 1543–8.00, 1545–6.00, 1547–25.00, 1548–16.00.  
 1551–3.00, 1552–3.00, 1553–4.00, 1555–3.50, 1564–2.50, 1566–8.00,  
 1567–4.50, 1569–24.00, 1571–3.00, 1578–10.00, 1583–6.50, 1585–2.50,  
 1586–5.00, 1587–3.00, 1597–17.50, 1600–4.50.  
 1608–12.00, 1610–6.50, 1611–2.50, 1613–2.50, 1614–25.00, 1615–9.00,  
 1616–350.00, 1617–3.00, 1618–3.00, 1619–3.00, 1621–5.50, 1622–6.00,  
 1624–4.50, 1625–9.00, 1626–7.00, 1628–3.00, 1630–7.50, 1631–6.00,  
 1633–6.00, 1634–6.00, 1643–3.00, 1644–3.50, 1645–13.50, 1646–18.50,  
 1647–4.50, 1648–4.00, 1650–R.  
 1651–5.50, 1652–10.00, 1653–2.00, 1654–1.25, 1655–1.25, 1656–1.25,  
 1657–1.25, 1658–3.00, 1659–2.00, 1660–3.00, 1661–5.00, 1662–1.25,  
 1663–3.00, 1664–4.50, 1665–2.00, 1666–2.00, 1667–1.00, 1668–1.75,  
 1669–3.00, 1670–2.00, 1671–4.00, 1672–3.00, 1673–5.00, 1674–5.00,  
 1675–2.50, 1678–15.00, 1679–15.00, 1680–125.00, 1683–10.00, 1685–10.00,  
 1686–9.50, 1687–16.00, 1688–23.00, 1689–8.00, 1690–3.00, 1691–5.00,  
 1692–5.00, 1693–4.00, 1694–5.00, 1695–5.00, 1696–2.00, 1697–2.00,  
 1698–6.25.  
 1701–2.00, 1702–3.00, 1703–16.00, 1704–10.00, 1705–12.00, 1706–6.00,  
 1707–5.00, 1708–5.00, 1710–10.00, 1711–4.00, 1712–6.50, 1713–3.50,  
 1714–7.00, 1715–4.50, 1716–13.00, 1717–2.00, 1718–3.00, 1719–3.00,  
 1720–3.50, 1721–3.00, 1722–4.50, 1723–2.50, 1724–5.00, 1727–3.50,  
 1728–3.50, 1729–10.00, 1731–2.00, 1732–1.75, 1733–3.00, 1734–3.00,  
 1735–3.00, 1736–7.50, 1737–2.00, 1738–4.75, 1739–3.50, 1740–2.00,  
 1741–2.50, 1742–4.00, 1743–3.00, 1744–3.00, 1745–2.50, 1746–6.00,  
 1747–3.50, 1748–3.00, 1749–4.00, 1750–4.00.  
 1751–3.00, 1752–2.25, 1753–6.00, 1754–16.00, 1755–13.00, 1756–8.00,  
 1757–4.00, 1758–3.00, 1759–22.00, 1760–14.00, 1761–42.00, 1762–35.00,  
 1763–40.00, 1764–20.00, 1765–5.00, 1766–7.00, 1767–4.00, 1768–10.00,  
 1769–5.00, 1771–12.00, 1772–4.00, 1773–5.50, 1774–5.00, 1775–9.00,  
 1776–4.00, 1777–10.00, 1778–R, 1779–3.00, 1782–4.00, 1783–R, 1784–3.00,  
 1785–15.00, 1786–6.00, 1787–3.00, 1788–5.00, 1789–2.25, 1790–6.00,  
 1791–15.00, 1792–3.00, 1796–6.00, 1797–7.50.  
 1804–5.00, 1805–3.00, 1806–3.00, 1809–18.50, 1810–5.00, 1812–5.00,  
 1814–3.00, 1815–8.50, 1816–7.50, 1817–6.00, 1818–15.00, 1819–8.00,  
 1820–32.00, 1821–10.00, 1822–13.00, 1823–6.50, 1824–3.00, 1825–8.75,  
 1826–7.00, 1827–32.00, 1828–3.00, 1829–5.00, 1831–35.00, 1837–3.00,  
 1839–25.00.

18 R120P4 (1VF) on card	MB	24.00
19 R121P4 block of 4 (1XF) on card	MB	280.00
20 R134P4 hor pair (1XF) on card	MB	35.00
21 R136P3 hor pair (4VF) on bond	MB	50.00
22 R144P4 (1VF) on card	MB	35.00
<b>First Issue Imperfs</b>		
23 R3a (5F) ms, 3 good mgn's, cut in left PHOTO	CV	235.00
24 R5a, 24a, 44a, 60a all (2VF) ms, good to wide mgn's	MB	7.00
25 R7a, R6a both (1VF) ms, 4 good mgn's	CV	4.50
26 R7a (2VF) ms, one sm, 3 huge mgn's, shrt mgn lft	MB	5.00
27 R24a, 25a, 27a, 66a all (2VF) ms, 2 to 4 wide mgn's	CV	5.40
28 R32a (1XF-VF) ms, 4 wide mgn's, crease	MB	10.00
29 R36a (4F) ms, 4 wide mgn's, thin, crease	CV	21.50
30 R40a (2XF) ms, 1 good, 3 lrg mgn's	MB	7.50
31 R41a (4F) ms, 2 wide mgn's, good mgn T, close lft	CV	12.50
32 R41a (4F) ms, 3 good mgn's, defects, torn	CV	12.50
33 R42a VF w/4 jumbo margins, ms	MB	6.50
34 R42a, 46a, 50a, 54a, all (2VF-F)	CV	20.00
35 R44a (1XF) ms, wide to huge mgn's, lt crease	MB	3.50
36 R44a (1XF) lt ms, 4 good mgn's, small def's	SB	3.00
37 R45a VF ms w/3 lrg, 1 jumbo mgn	MB	10.00
38 R45a (2VF) ms, 3 good, 1 small mgn, lt corner crease	CV	7.50
39 R51a (2F) dbl SON HS, 4 good mgn's, one rounded corner, grey shade	CV	13.00
40 R51a (4F) HS, 4 sm to good mgn's, grey brown shade	CV	12.50
41 R54a (1XF) ms, 4 good, 2 wide to huge mgn's	MB	4.50
42 R59a (1XF) ms, 4 wide to huge mgn's	MB	10.00
43 R62a (2VF) ms, 2 good, 2 wide mgn's	MB	9.00
44 R63a (5VF) ms, wide t & lt mgn, touches rt & B, paper crease	CV	32.50
45 R64a (4F) ms, 3 wide mgn's, sm mgn angles in at right	CV	25.00
46 R64a (5VF) ms, 3 huge mgn's, just cuts top	CV	25.00
47 R64a (5F-VF) dbl SON HS, pre-print paper fold, lg lt, sm T & B mgn's	CV	25.00
48 R70a (1XF) ms, rose shade, 4 wide mgn's	MB	15.00

49	R72a (1VF) ms, 3 good to wide mgn's, shrt mgn top, rose shade . . . . .	MB	15.00
50	R73a (2F) ms, 4 good to large mgn's, ms . . . . .	MB	7.00
51	R74a (4VF) pen cld, 3 wide mgn's, angles in lft, rose shade . . . . .	MB	40.00
52	R75a (1VF) ms, 4 good to wide mgn's . . . . .	MB	18.50
53	R75a (4F) ms, huge side mgn's, close T & B, closed tear . . . . .	CV	14.00
54	R8 76a (1VF) blue SON HS, 4 wide mgn's, nick in mgn, pinholes . . . . .	MB	14.50
55	R78a (1VF) ms, 4 good to wide mgn's . . . . .	CV	8.25
56	R79a (4VF) HS, 3 huge mgn's, just cuts lft, sm things PHOTO . . . . .	CV	225.00
57	R82a (4XF) ms, 3 wide mgn's, close lft . . . . .	MB	22.50
58	R84a (4VF) ms, 3 good mgn's, close top, pinhole, red brown shade PHOTO . . . . .	CV	575.00
59	R85a, 2 good, 2 lrg mgn's, multiple HS "F.M. & W." . . . . .	MB	20.00
60	R86a (1XF) almost uncxld, 4 wide mgn's . . . . .	MB	30.00
61	R95a (4f) ms, small mgn's PHOTO . . . . .	CV	70.00
62	R96a (4VF) ms, small mgn's PHOTO . . . . .	CV	200.00
63	R98a (4VF) ms, 3 good mgn's, sm mgn top, lt crease . . . . .	CV	17.50



23 56

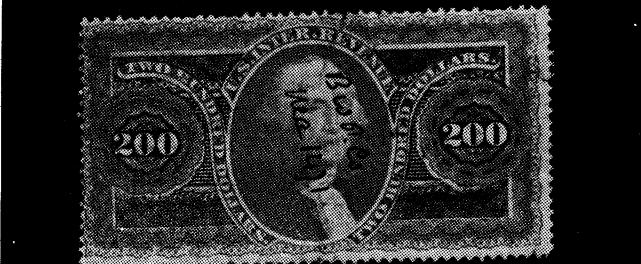


58



61 61 72

135



### First Issue Part Perfs

64	R3b imperf vert (1XF) uncxld, lt crease, good imperf mgn's . . . . .	MB	27.50
65	R5b sheet mgn, R44b, 54b, 59b, 63b all (2VF) ms, good imperf mgn's . . . . .	MB	10.00
66	R6b imperf vert (4F) HS, good imperf mgn's, close top . . . . .	CV	17.50
67	R13b (1VF) HS, 4 good mgn's . . . . .	MB	10.00
68	R13b (5F) on back of photo, wide imperf mgn's, cut in rt, off ctr . . . . .	CV	11.50
69	R52b (4VF) ms, 3 wide mgn's, perfs just cut rt, grey shade . . . . .	CV	9.00
70	R52b (5F) torn corner, crease; R62b (5F) tear, ctrd lft . . . . .	CV	22.50

### First Issue Perfated

71	R1c // R49c, 34 diff avg cond, few w/defs, HS and ms cxls . . . . .	CV	15.51
72	R2r, 8c; R5b, 27b, 43b, 53b avg cond . . . . .	CV	11.20
73	R4r, 8c; R5b, 27b, 43b, 53b avg cond . . . . .	CV	11.20
74	R17c (6F) ms, thin, perfs cut lft, close rt . . . . .	CV	40.00
75	R1c (4VG-F) pen cld "X" . . . . .	CV	40.00
76	R22c (4XF) mint full X gum mgn, perfs just touch rt . . . . .	SB	3.00
77	R29c (5F-VF) ms, perfs cut rt . . . . .	CV	4.75

78	R39c (1VF) blue HS . . . . .	CV	4.50
79	R39c (4VF) blue HS . . . . .	CV	4.50
80	R41c (2F) almost uncxld, few pulled perfs . . . . .	CV	8.00
81	R41c (6F) HS, perfs just touch top and lft, pinhole . . . . .	CV	8.00
82	R49c (4F-VF) ms, 3 good mgn's, sm mgn top . . . . .	CV	6.00
83	R50c (4F-VF) ms, closed tear, crease . . . . .	CV	7.00
84	R50c (5F-VF) ms, perfs just cut rt . . . . .	CV	7.00
85	R52c (4VF) SON HS, close T, wide side mgn's, shrt mgn Bot . . . . .	MB	12.50
86	R52c//R75c 20 diff avg cond . . . . .	CV	15.15
87	R53c XF unused copy, NG, sharp, perfs just touch top & rt . . . . .	SB	3.00
88	R55d silk paper (2XF) lt HS . . . . .	MB	4.25
89	R62c (4F-VF) ms . . . . .	CV	9.00
90	R64c (2VF) blue, HS, sharp copy . . . . .	SB	3.00
91	R64c, R65c both (1XF) HS, sharp copies . . . . .	SB	8.00
92	R73c (6VG-F) ms, perfs cut rt and bot . . . . .	CV	47.50
93	R73c (6F) ms, w/bot selvege, pc missing lft mgn . . . . .	SB	10.00
94	R73c (6F) ms, perfs cut rt, mgn tear, missing perfs lft . . . . .	SB	10.00
95	R73c (6VG) ms, light shade (faded), closed tear . . . . .	SB	7.00
96	R74c (5F) ms, perfs cut rt, filled in punch cld . . . . .	CV	42.50
97	R74c (6VG) ms, H/bone c/cxl . . . . .	CV	42.50
98	R76c (6VF) ms, perfs just cut T & lft, perf defects . . . . .	CB	10.00
99	R77c (4VF) lt blue HS, 3 good mgn's, perfs just touch . . . . .	CV	13.50
100	R77c (5VG) discolored as from varnish . . . . .	CV	13.50
101	R78c, 81c, 82c, 84c, 86c, 88c, 89c avg cond, few sm def's . . . . .	CV	13.00
102	R80c (1VF) blue HS, H/bone cxl, few pulled perfs . . . . .	MB	18.50
103	R90c (4VG-F) blue HS, faded . . . . .	CV	20.00
104	R83c (6F) ms, perfs just cut 2 sides . . . . .	CV	9.00
105	R83c (5F) ms, perfs just cut rt . . . . .	CV	9.00
106	R83c (2VG-F) ms, small defects . . . . .	CV	9.00
107	R86c (2VF) ms . . . . .	MB	5.00
108	R87c (5XF) lt ms, perfs just cut top . . . . .	CV	9.00
109	R87c (4VF) blue HS, closed tear, pinholes, looks sharp . . . . .	CV	9.00
110	R89c (2VF) ms, brite orange . . . . .	MB	3.50
111	R90c (6F) ms, sheet mgn left . . . . .	CV	27.50
112	R91c (2F-VF) ms . . . . .	MB	10.00
113	R91c (4F) ms, perfs just cut top . . . . .	CV	7.50
114	R92c (2F) ms, tan shade . . . . .	CV	8.50
115	R92c (1VF) lt ms, tan shade, 2 pulled perfs . . . . .	CV	8.50
116	R921c, R95c both (5F) ms, off str, w/defects . . . . .	CV	29.50
117	R93c (4VF) ms, perfs just cut top . . . . .	CV	9.00
118	R93c (4F) ms, pulled perfs left . . . . .	CV	9.00
119	R93c (6F-VF) ms, perfs just cut T and left . . . . .	CV	9.00
120	R94c (4F) ms . . . . .	CV	20.00
121	R94c (5F) ms, perfs cut rt, torn corner . . . . .	CV	20.00
122	R95c (4F) ms, repaired defect . . . . .	CV	11.00
123	R96c (6VF) ms, pulled perf, closed tear . . . . .	CV	9.00
124	R97c (4VF) ms, torn corner, perfs close left, pale blue . . . . .	CV	40.00
125	R98c (4VF) blue SON HS, pinhole . . . . .	CV	12.00
126	R98c (4VF) ms, slightly oxidized, perfs close left . . . . .	CV	12.00
127	R98c (2F) ms, MD's . . . . .	CV	12.00
128	R98c (6F-VF) ms, perfs cut top, thin . . . . .	CV	12.00
129	R100c (2F) ms . . . . .	CV	32.50
130	R100c (4F) ms, crease . . . . .	CV	32.50
131	R100c (5VF) ms, perfs just cut rt . . . . .	CV	32.50
132	R101c (4VF) ms . . . . .	CV	40.00
133	R101c (4VF) ms, repaired tear . . . . .	CV	40.00
134	R101c (5F) ms, perfs cut left . . . . .	CV	40.00
135	R102c (4F-VF) ms, repaired tears, short perfs PHOTO . . . . .	CV	225.00

### First Issue Multiples

136	R5a vert pair (4VF) ms . . . . .	MB	7.00	
137	R7a hor pair, VF ms, 4 lrg mgn's . . . . .	MB	10.00	
138	R42a hor pair (5F) ms, cut in top and left . . . . .	CV	25.00	
139	R45a hor pair (1VF) lt ms, 4 good mgn's . . . . .	MB	22.50	
140	R45a blk of 4 (1F) ms, 4 small punches, hvv crease cuts one stp . . . . .	CV	85.00	
141	R47a hor pair, VF ms, 3 good mgn's, close rt . . . . .	MB	30.00	
142	R54a vert pair (4VF) pen cld, thin . . . . .	CV	15.00	
143	R50a hor pair (5F) ms, just cuts bot . . . . .	CV	25.00	
144	R66a hor pair, (2VF) ms, 3 wide mgn's, sm mgn bot . . . . .	CV	7.50	
145	R42b vert pair (4F-VF) ms, perfs just touch lft . . . . .	MB	20.00	
146	R42b vert pair (5F) ms, perfs touch lft . . . . .	CV	22.50	
147	R43b vert pair (5F) ms, perfs cut lft, torn corner . . . . .	CV	25.00	
148	R44b vert pair, (4F) 2 blue SON HS's, filled in punch clds . . . . .	CV	17.50	
149	R3c blk of 4 (5VF) ms . . . . .	SB	3.00	
150	R3c//R46c 34 hor or vert pairs, 13 diff + R9c strip of 3 . . . . .	SB	20.00	
151	R4c hor pair (2F-VF) ms, few short perfs . . . . .	CV	5.50	
152	R4r hor pair (2F-VF) ms, on 1864 check . . . . .	CV	5.50	
153	R8r blk of 4, R24c 2 blks of 4 . . . . .	SB	3.00	
154	R13c blk of 4 (2F) mint, full gum w/ minor disturbance . . . . .	CV	3.00	
155	R15c blk of 49 (4F) ms (7x7) few def's . . . . .	SB	20.00	
156	R16c vert strip of 4 (4VF) uncxld . . . . .	Est	CV	10.00
157	R26c, 16 hor or vert pairs, 2 strips of 3, avg cond ms . . . . .	CV	8.10	
158	R24c multiple pc of 10 stps on 1867 Court Notice, crease . . . . .	SB	5.00	
159	R27c blk of 10 (2x5) (4VG) rt stps torn from crease, separation . . . . .	SB	5.00	
160	R29c vert pair (5F) ms, perfs cut lft . . . . .	CV	25.00	
161	R29c hor strip of 3 (6F-VF) ms, perfs cut bot . . . . .	Est	CV	35.00
162	R29c vert block of 7 on pc (2F) ms, hvv crease cuts 4 stps, scarce multiple, but defective . . . . .	SB	50.00	
163	R30c vert pair (2F) ea w/SON HS "M.C.R.R." (Mich Cent RR) . . . . .	CV	10.00	
164	R30c vert pair (4F-VF) ms . . . . .	CV	10.00	
165	R30c hor pair (6F) ms, perfs cut top . . . . .	CV	10.00	
166	R30c hor strip of 3 (5F) ms, perfs cut top . . . . .	Est	CV	15.00
167	R30d vert pair, silk paper (4VF) SON "M.C.R.R." . . . . .	Est	CV	20.00

## DOCUMENTARY SIGNETS

(Values in points, 1 to 100)

**1762**

Arms in a vertically-divided shield, engraved A) by Toda and B) by Mannsfeld in a more ornamented manner. Printed in black.

	A	B
1. 3 K(reutzer)	3	2
2 15 K(reutzer)	3	2
3 1 F(Gulden)	6	4
4 2F(Gulden)		
a. 2-line shield	4	3
b. 1-line shield	30	-

**1803**

Vorratsstempelpapier (Stamped paper from stock): Double-circle (25-30mm) with sparse decoration between the rings. Austrian double-eagle embossed blind in the center with value and date in the breast-shield. Printed in black.

14	ZWEIGULD	2
15	VIER GULDEN	3
16	7 GULDEN	6

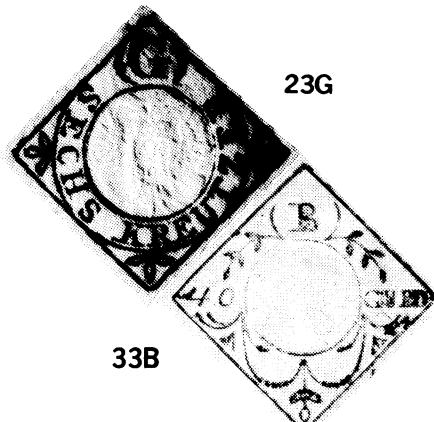
17	10 GULDEN	6
18	20 GULDEN	10
19	40 GULDEN	20
20	80 GULDEN	75
21	100 GULDEN	85

Distinguishing characteristics of the original designs (1803) and the redesigned (1808-1820):

30K 1803= Diamond and sprig ornament.  
1808= Oval ornaments.

45K 1803= Branch ornaments.  
1810= Circles ornaments.

1G 1803= Pentagonal design.  
1810= Circular design.



Erfutlingsstempel (Legalized paper): Diamond (23-27mm) with sparse decoration and letters indicating tax office of issue. Austrian double-eagle embossed blind in the center with value and date in the breast-shield. Printed in black.

22	DREI KREUTZER	1
23	SECHS KREUTZER	1
24	15 KREUTZER	1
25	30 KREUTZER	2
26	45 KREUTZER	3
27	EIN GULDEN	4
28	ZWEI GULD.	2
29	4 F.(Gulden)	3
30	7 F.(Gulden)	7
31	10 GULDEN	6

## Specialized valuation by tax offices:

Cat. No.	W	P	B	L1	G	K	LA	GO	KR	!
5 DREI KREUTZER	22	1	1	1	1	4	5	6	5	2
a. Larger inscription	22	1	1	1	1	3	4	6	4	+
6 3 KREUTZER (1807)	24	1	1	1	1	3	5	6	6	2
7 SECHS KREUTZER	25	2	2	1	2	3	7	10	6	1
a. Larger inscription	26	3	3	3	3	6	12	20	12	2
8 6 KREUTZER (1807)	27	4	4	3	4	6	15	20	15	4
9 FUNFZEHN KREUTZER	28	2	2	2	2	5	12	15	12	3
10 15 KREUTZER (1807)	29	3	4	3	4	7	20	20	15	5
11 30 KREUTZER	30	7	8	6	10	12	40	40	30	18
a. Redesigned 1808	31	6	7	6	8	10	30	30	20	10
12 45 KREUTZER	32	7	8	7	10	15	40	40	40	20
a. Redesigned 1810	33	30	40	40	50	100	R	R	RR	60
13 EIN GULDEN	34	75	100	100	100	R	RR	RR	RR	RR
a. Redesigned 1810	35	80	100	80	100	R	RR	RR	RR	R

## 8—ITTEL-BURIANEK

32	20 GULDEN	7
33	40 GULDEN	30
34	80 GULDEN	100
35	100 GULDEN	100

All values exist for all tax offices, indicated by the first or first two letters in the office name in the design:

W = Wien

P = Prag

B = Brunn

Li = Linz

G = Graz

K = Klagenfurt

LA = Laibach

GO = Gorz

KR = Krackau

L = Lemberg

1809: service interrupted by French occupation.

1813: Klagenfurt office combined with Gorz.

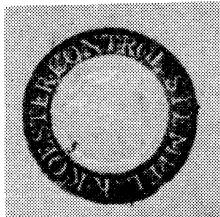
1807: Gorz office combined with Laibach.

1809: Krackau office closed

1814-1818: Printed in red with office letters "Lai" used by the Royal-Imperial Military and Civil Government for

Illyria, pending its later return to Austria. 1816-1818: Printed in red with office letter "Li" used in the ex-Bavarian Duchy of Salzburg after the collapse of Napoleon pending its later return to Austria.

**Watermarks:** On full documents collectors will enjoy observing the watermarks in these old, handmade papers, especially of the 1803 issue, where various wild life appear, along with the inevitable coats of arms.



36

## 1810

**KONTROLSTEMPEL** (Control Signet): Wide black circle with white inscription K.K. OESTER. CONTROLSTEMPEL. Name and number of tax

office embossed blind in the center. Printed in black.

36 — ..... 2

## 1814

**KONTROLSTEMPEL:** Same type as 1810 with changed inscription: K.K. OESTER CONTROLSTEMP. Used only in Lemberg and embossed blind with an L in the center. Printed in black.

37 — ..... 15

## 1814-1818:

Printed in red for use in liberated Illyria.

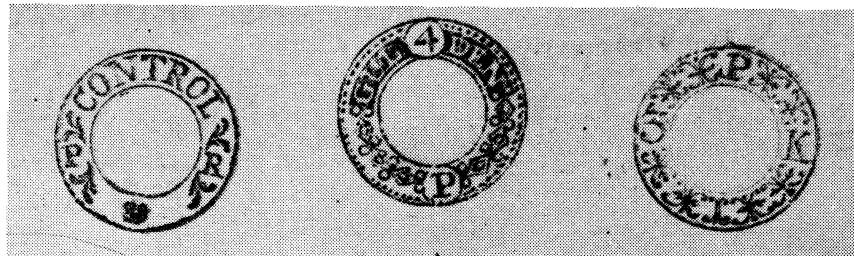
### Specialized valuation by tax office

Lenberg (1)	2
Brann (2)	3
Prag (3)	2
Klagenfurt (4)	3
Graz (5)	2
Linz (6)	1
Wien (7)	1

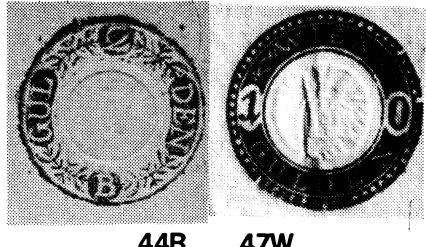
Number in parentheses is tax office number embossed in center.



Multiple strip with two impressions of 52PR and two of 43P.



Multiple strip with impressions of 52PR, 45P and 38P.



## 1818

**VORRATS- and ERFULLUNGS-STEMPEL** (Signets for stock and legalized paper).

Double circle ( 25mm ) with letters

indicating tax office. Austrian double eagle embossed blind in the center with value and date in the breast-shield. Printed in black.

38	3 K(reutzer)	1
39	SECHS-KREUTZER	1
40	KREU 15 TZER	1
41	TZER 30 KREU	2
42	45 KREUTZER	6
43	1 GULDEN	3
44	GUL 2 DEN	2
45	GUL 4 DEN	4
46	SIEBEN GULDEN	8
47	10 GUL DEN	10
48	GUL 20 DEN	15

49	GUL 40 DEN	40
50	80 GULDEN	75
51	100 GULDEN	100

All values exist for all tax offices, indicated by the first or first two letters in the office name in the design:

W = Wien

P = Prag

B = Brunn

Li = Linz

G = Graz

La = Laibach

I = Innsbruck

L = Lemberg

Z = Zara

**KONTROLSTEMPEL** (Control signet): Double circle (25mm) with inscription CONTROL. Austrian double-eagle embossed blind in the center with tax office letters in breast-shield. Printed in black.

52 — ..... 2

### Specialized listing by tax office:

Wien (WI)	1
Prag (PR)	2

## 9 — ITTEL-BURIANEK

Brünn (BR) .....	1
Linz (LI) .....	1
Laibach (LA) .....	2
Graz (GR) .....	2

Innsbruck (IN) ..... 2

Lemberg (LE) ..... 2

Zara (ZA) ..... 3

*Letters in parentheses are tax office  
indicators embossed in center.*

### Specialized valuation by tax offices

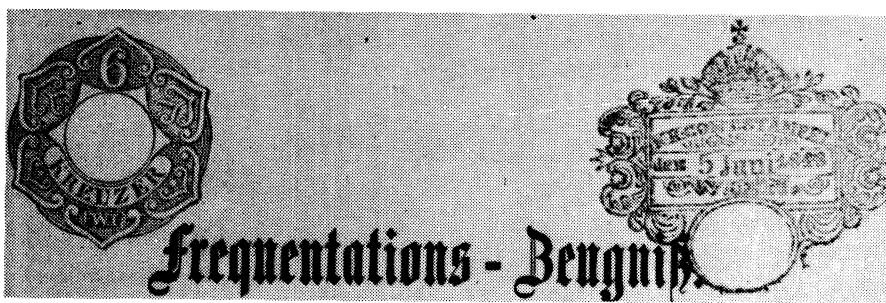
Cat. No.	W	P	B	Li	La	G	I	L	Z
38	1	1	1	1	2	1	1	1	2
39	1	1	1	1	1	1	1	1	2
40	1	1	1	1	1	1	1	1	3
41	2	2	2	1	2	2	2	2	8
42	5	6	6	4	7	7	6	8	5
43	3	3	3	3	4	4	4	10	10
44	2	2	2	2	3	2	3	3	4
45	4	4	4	4	5	4	5	4	6
46	5	8	8	6	8	7	8	8	10
47	6	6	6	7	10	8	10	10	12
48	25	15	15	15	15	15	15	15	25
49	60	40	40	40	40	40	40	45	60
50	65	100	80	70	75	70	75	75	100
51	85	R	100	100	R	100	100	100	R

## 1836

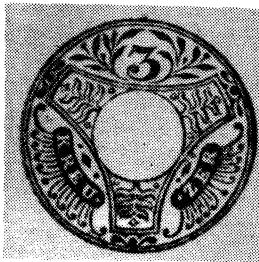
Circular or oval designs, all different and highly ornamental. V)Vorratsstempel without and E)Erfullungsstempel with letters indicating tax office. Printed in black.

		V	E
53	3 KREUZER .....	1	3
a.	Redrawn 1840	1	3
54	6 KREUZER .....	1	4
a.	Redrawn 1840	1	3
55	15 KREUZER .....	1	4
a.	Redrawn 1840	1	3
56	KREU 30 ZER .....	1	15
a.	Redrawn 1840	1	6
57	45 KREUZER .....	4	15
a.	Redrawn 1840	3	10
58	1/1 GULDEN .....	3	10
a.	Redrawn 1840	2	12
(59)	1G 30K .....	-	-
60	2G/2 GULDEN .....	2	7
a.	Redrawn 1840	2	12
61	4 GULDEN .....	3	12
a.	Redrawn 1840	5	10
62	7 GULDEN .....	6	16
63	10 GULDEN .....	10	20
64	GUL. 20 DEN .....	8	16
a.	Redrawn 1840	6	15
65	40 GULDEN .....	40	60
66	GULDEN 80 .....	80	R
67	100 GULDEN .....	100	RR

(59. was prepared but not issued.)



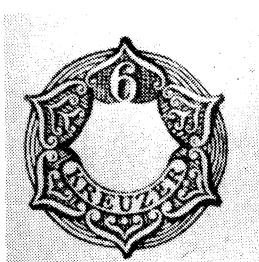
Piece with 54aWI and 80-Wien.



53V



53a



54V



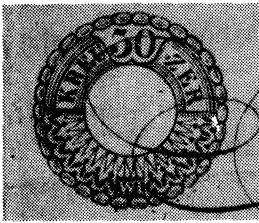
54aV



55V



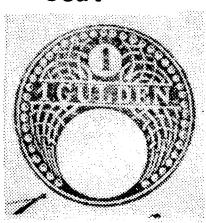
55aV



56aE-WI



58V



58aV

Distinguishing characteristics of the original designs (1836) vs the redrawn (1840):

3K 1836=long flag on 3.  
1840=short flag on 3.

6K 1836=Short, flat 6. Six points sharper.  
1840=Tall, thin 6. Flatter points.

15K 1836=Small thin KREUZER.  
1840=Large thick KREUZER.

30K 1836=Small thin KREUZER.  
1840=Large thick KREUZER.

45K 1836=Small thin KREUZER.  
1840=Large thick KREUZER.

1G 1836=Small GULDEN and space between it and eagle.  
1840=Large GULDEN and no space between it and eagle.

2G 1836=Small GULDEN. No circle around 2 and G.  
1840=Large GULDEN. Circle around 2 and G.

4G 1836=Small GULDEN. Points around oval long & thin.

## 10—ITTEL-BURIANEK

1840= Large GULDEN. Points around oval short.

20G 1836= Small GULDEN. 21 points around perimeter.

1840= Large GULDEN. 20 points around perimeter.

Not all values exist for all tax offices.  
Letter code indicates office Name:

WI = Wien

PRP = Prag

BRB = Brunn

LI = Linz

GRG = Graz

LA LAI = Laibach

INI = Innsbruck

LEL = Lemberg

ZAZ = Zara

KR = Krackau (1850)

T = Trieste (1853)

## 1840-1851

New designs and supplementary values  
in the same type as 1836.

	V	E
68 1 KREUZER	25	20
69 2 KREUZER	.....	25
70 10 KREUZER		
a. Type I	2	12
b. Type II	2	8
c. Type III	.....	8
71 3 GULDEN		
a. Type I	7	20
b. Type II	3	10
72 5 GULDEN	3	10
73 6 GULDEN		
a. Type I	6	25
b. Type II	6	12
74 ACHT GULDEN	8	12
75 ZEHN GULDEN	6	15
76 ZWÖLF GULDEN	10	18
77 14 GULDEN	12	20
78 SECHZEHN GULDEN	75	25
79 18 GULDEN	15	40

Distinguishing characteristics of plate types:

10K Type I Small letters. Space between kreuzer-box and borderline.

Type II Large letters, Line only between kreuzer-box and borderline.

Type III Same as T II but lines extend on each side of kreuzer:

3G Type I Small white letters on black.

Type II Large white letters.

6G Type I Small white letters on black.

Type II Large white letters.

## Specialized valuation of Erfullungsstempel by tax office:

### Cat.

No.	WI	PR	P	BR	B	LI	GR	G	LA	LAI	IN	I	LE	L	ZA	Z	KR	T
53	3	R	4	R	4	3	7	-	*	10	12	20	*	3	*	15	-	
53a	3	-	-	-	-	-	6	-	8	-	10	-	-	-	-	5	5	
54	4	R	3	7	3	6	*	8	*	12	12	20	10	6	*	12	-	
54a	3	-	-	-	15	12	10	-	14	-	15	-	12	-	-	4	3	
55	4	R	5	4	-	10	12	-	*	14	15	30	*	20	*	20	-	
55a	3	-	-	-	-	8	10	-	12	-	12	-	-	-	*	8	5	
56	15	R	10	*	10	10	*	12	*	20	-	20	*	12	*	15	-	
56a	3	-	-	-	-	-	10	-	15	-	15	-	-	-	*	12	10	
57	15	R	15	*	15	15	20	-	*	25	-	25	*	20	*	15	-	
57a	6	-	-	-	-	-	14	-	-	-	-	-	-	-	-	20	15	
58	10	R	15	*	15	15	40	15	*	20	-	25	*	20	*	12	-	
58a	10	-	-	-	-	-	15	-	18	-	18	-	-	-	-	16	15	
60	7	R	8	*	8	8	*	12	*	20	-	20	*	15	*	20	-	
60a	12	-	-	-	-	-	12	-	-	18	-	-	-	-	10	8		
61	12	16	-	16	-	15	15	-	25	-	25	-	15	-	15	-	-	
61a	10	-	-	-	-	-	25	-	10	-	20	-	-	-	-	20	16	
62	16	20	-	20	-	15	25	-	35	-	30	-	20	-	35	-	-	
63	20	R	25	*	25	20	*	35	*	45	-	40	R	30	30	*	-	
64	16	20	-	20	-	15	25	-	35	-	30	-	25	-	25	-	-	
64a	15	-	-	-	-	20	-	-	-	25	-	-	-	-	25	20		
65	60	70	-	70	-	60	70	-	R	-	80	-	70	-	80	-	-	
66	R	R	-	R	-	R	R	-	RR	-	R	-	R	-	R	-	-	
67	R	RR	-	RR	-	RR	RR	-	RR	-	RR	-	RR	-	RR	-	-	

\* = Not known to have been issued to the public.

- = Not known to have been issued.

## 1836

Prag	.....	2
Brann	.....	2
Linz	.....	2
Graz	.....	2
Laibach	.....	3
Innsbruck	.....	3
Inspruk	.....	3
Lemberg	.....	3
Zara	.....	5

## Specialized listing by tax office:

Wien ..... 2

The use of adhesive revenue stamps for documents was decreed on March 28, 1854 and the use of stamped-paper was discontinued on October 31, 1854. The signs were demonitized on October 31, 1858.

## Specialized valuation of Erfullungsstempel by tax offices:

### Cat.

No.	W	P	B	LI	G	LA	I	LE	Z	KR	T
68	20	30	30	20	25	35	35	30	40	25	30
69	25	50	50	40	50	R	R	50	R	R	R
70	10	8	12	12	14	*	18	*	18	10	8
71	8	8	20	12	20	25	20	*	*	16	8
72	8	12	12	10	15	20	18	10	20	15	12
73	15	25	25	15	20	*	R	15	50	20	18
74	12	15	15	10	16	18	18	15	25	20	15
75	10	15	15	12	15	25	25	15	25	20	15
76	10	18	18	15	20	25	25	16	30	25	15
77	20	25	25	20	25	35	30	20	35	35	25
78	20	25	25	20	25	35	30	25	35	35	25
79	30	40	40	30	40	50	40	35	50	50	40

\* = Not known to have been issued to the public.

## Conclusion

168	R34c blk of 4 (6F-VF) HS & pen, perfs cut in left	SB	3.00
169	R35c vert pair, ultra (4VG-F) hvy crease	CV	4.75
170	R39c vert pair (6VF) HS, hvy crease in bot stp	CV	35.00
171	R39c blk of 4 (5VF) ms, perfs cut left	CV	140.00
172	R41c hor pair (2VF) lt HS	MB	42.50
173	R45c vert pair (4F) ms, nubbed corners	CV	25.00
174	R47c blk of 4 (4VF) ms unpriced Scott	SB	75.00
175	R48c blk of 4 (4F) ms	CV	6.00
176	R49c hor pair (4VF) lt ms	CV	25.00
177	R52c hor pair (2VG) age stains, crease, grey brown shade	CV	20.00
178	R52c vert pair (4F-VF) pen cxl, lt grey	CV	20.00
179	R54c (3), 55c, 57c, 63c all hor pairs (1VF-5VF)	SB	5.00
180	R54e (2), 68c (2), 69c (2), 81c all hor pairs	SB	7.00
181	R56c hor pair (6F) ms, perfs just cut bot and left	CV	30.00
182	R57c hor pair (5VF) ms, perfs cut bot	CV	60.00
183	R58c hor pair (4VF) ms	CV	5.00
184	R61c hor pair (4F) ms	CV	5.00
185	R62c hor pair (6VF) ms, perfs cut top and left	CV	25.00
186	R63e hor pair, ultra (6VG-F) ms, ink spot	CV	5.00
187	R70c hor pair (5F) ms	CV	5.00
188	R78c hor pair (5XF) ms, perfs just cut top	CV	25.00
189	R84c hor pair (1VF) lt ms, grey shade	CV	5.00
190	R89c hor pair (4VF) ms, bright orange	CV	5.00
191	R89c hor pair (6VF) ms, perfs cut top and rt	CV	5.00
192	R92c hor pair (4VF) lt ms, tan shade	MB	30.00
193	R101c vert pair (5VF) ms, perfs just cut top, hor crease	CV	90.00

## First Issue Special Cancels, Double Transfers, Varieties

194	R7a (1VF) blue Wells, Fargo HS, 4 wide mgns	MB	7.50
195	R48c (5VF) 3 lrg mgns, SL "S & Co." c/xl	SB	7.00
196	R9b (4VF) diag prtd "F.C.S./1.1863"	SB	5.00
197	R25b vert pair VF w/red Adams Express cxl (Gauthier AD-1) rt perfs trimmed	MB	45.00
198	R46b (1VF) SON "Grt West Ins Co." pinhole, 2 pulled perfs	SB	4.50
199	R12c (2VF) prtd "Ruth & Fleming/Baltimore"	SB	5.00
200	R3c (6VF) OG prtd "Ruth & Fleming"	SB	4.00
201	R6c (defect) on 1866 Way Bill tied by B & P. RR HS (Boston & Providence).	SB	3.00
202	R6c w/H/S "Farley & Co./Rowboats" in fancy frame on 1867 Receipt	SB	3.00
203	R15c w/H/S "C.R.R. of N.J.": R30c w/M.C.R.R."	SB	3.00
204	R16c on 1867 Brooks Brothers, Clothier prtd Invoice w/lt company HS	SB	4.00
205	R16c on 1866 check w/"Northern RR/NH" clear SON HS	SB	5.00
206	Waybills, Bost, Hartford, Erie w/R15, Bost & Maine w/B/Ship ea w/lt HS	SB	4.00
207	R18c (5F) prtd cxl "S.R.V.D./1866", (Van Duzer) perf cut lf	SB	5.00
208	R20c 2 copies (2F-VF); R19c (def), each w/diff N.Y. Cent RR HS	SB	5.00
209	R22c (5F) SON "Dr. D. H. S." (Seelye) HS	SB	5.00
210	R30c two copies ea w/difff HS "M.C.R.R." (Mich. Central RR)	SB	3.00
211	R35c, 48c w/inurance cxs, "Can (?) Mutual", Holyoke M.F.I."	SB	5.00
212	R44c (5F-VF) Ha cxl "Hanover/Fire Ins. Co." in fancy frame	SB	3.00
213	R48c (4F) HS "Merchant's/Ins Co, NY" in fancy frame	SB	3.00
214	R82c (4VF) w/blue DEN Steamship cxl "GOLDEN QUEEN"	SB	5.00
215	R54c (5VF) w/circ blue HS "Cheire RR"	SB	3.00
216	R100c (6F) lt perf trimmed, creases, SON "Merchant's S.S. Co. of Bristol, R. I."	CV	32.50
217	Wells Fargo, 5 blue or black cxs on R5c, R6c	SB	3.00
218	Central RR of NJ, 6 diff checks w/revs, 3 diff HS cxs	SB	5.00
219	R23c, R27c both DBL TFR, each on diff MSS document	CV	6.00
220	R54c cracked plate, 2 adjacent stps, crack between stps	CV	10.00
221	R54c cracked plate, diag upper left margin	CV	5.00
222	R54c hor pair w/dig scratch between pairs	SB	5.00
223	R44c vert pair w/imprint and plate no., reunited, torn selvage, PHOTO	SB	15.00
224	R54c lt mgm copy w/full "Butler & Carp." inscription	SB	3.00
225	R54c 87c copies on cards, identified as to Plate positions, incl multiples, cracked plate vars, etc.	SB	150.00
226	R54c cracked plate, thru "N" of "entry", (2VF) ms	CB	7.50
227	R58c scratched plate, 3 adjacent stps ea w/difff position of diag scratch	SB	OPEN
228	R59c scratched plate, 2 stps w/dig scratch lower left, top lf	CV	15.00
229	R59b, R59c both (4VF) ea w/same plate scratch, down thru "R"	CV	10.00
230	R59c pch cxl, two, ea w/diff plate scratch	SB	7.50
231	R59c cracked plate thru upper mgn (4F) ms	CV	5.00
232	Same, 2 stps, both showing the two positions of crack, top stp w/tear	CV	10.00
233	R68c upper lf margin blk of 12 (4x3) with selvage and partial inscrip, dbl rows of freak vert perfs, 6 stps w/defs, on pc, looks nice	SB	20.00
234	R75c re-cut die, upper rt and left corners (4F) ms, unpriced	OPEN	

## Second and Third Issues

235	R108 (5VG-F) blue H/bone c/cxl	CV	12.00
236	R110 (4F) ms, pinhole	CV	6.25
237	R111 block of 4 (4F) ms	CV	25.00
238	R113 (4F-VF) ms, perfs touch rt, defect	CV	11.00
239	R113 (5VG) ms	CV	11.00
240	R116 (5VG-F) ms	CV	12.00
241	R117 (4F) lt colorless circ c/cxl, closed tear	CV	75.00
242	R122 (4VG) ms, triangular punch cxl	CV	42.50
243	R128 (2VF) ms, small closed margin tear	MB	22.50
244	R137, 139, 140, 141, 144 avg cond, few md's	CV	10.45
245	R143 (5F) H/bone cxl, thin	CV	6.00
246	R145 (2XF) ms	MB	7.00
247	R147 (4F-VF) ms	CV	10.00
248	R148 (2VF) two circ blue SON cxs	MB	7.00

249	R149 (4V-VF) ms, small thin	CV	20.00
250	R160 (4F-VF) lt HS, SE bot, ltcrease	CV	25.00

## Documentary Issues

251	R164, 27 with identified, minor varieties, shifts, dots, dbl transfers	SB	5.00
252	R170p (2F HS, HH-7) unpriced	SB	3.00
253	1898 Docs, B/ships, 9 w/prtd or HS RR & Express cxs	SB	8.00
254	R177 (2VF) violet HS, pinhole	CV	40.00
255	R179 (3VF) SON HS, 3 huge mgns, sm bot mgn	CV	17.50
256	R183 (4F) HS, lt shade, roul just cuts bot	CV	20.00
257	*R245 (3VF) OG lt hinge	CV	3.50
258	R248, 249 both vert strips of 4 (2F-VF) hvy c/cxl	CV	23.90
259	R249 (4VF) ms, c/cxl	CV	5.00
260	R249 (2F-VF) p/in, crease	CV	5.00
261	R250 (2F) HS, plus green ms "Claim Ref. Filed"	CV	6.50
262	R269 (3VF) uncxd NG	CV	8.00
263	R335 (2VF) red cxl, lt c/cxl	CV	20.00
264	R423-429, 7 stps all (2VF-4F) none cut, p/in, SE: \$20 is uncxd	CV	9.50
265	R433 (2F) ms	CV	9.00
266	R450, 52, 53 (2F-4F) HS: R454 (3VF) HS, c/cxl: none SE	CV	6.80
267	*R475 (2VF) mint OG, not SE	CV	5.00
268	R485 (2F) HS, hvy c/cxl, staple holes	CV	30.00
269	R498-500, R502-3 all (2VF) no SE	CV	4.08
270	R510 (2VF) ms, 2 staple holes	CV	4.00
271	R527, 8, 9 (2VF) no SE	CV	7.35
272	R529 (3F-VF) HS	CV	4.00
273	R536-7, 539-47, 11 stps all (1VF-4VF) uncxd, NG, no cut, p/in, SE	CV	4.86
274	R549-552, 8 all (2F) 83 w/embossed cxl, none SE	CV	9.00
275	R553 (2F) lt cxl	CV	5.25
276	R573-5, 577 4 stps all (2XF-4F) uncxd NG, none SE	CV	4.30
277	R583 (2F) HS, c/cxl, staple holes	CV	6.00
278	R586-599, 602 15 stps all (2F-4F) none cut, p/in, SE, some mint	CV	8.85
279	R599, 602, 607-9 (2F-5F) none SE	CV	7.30
280	R600 (2F) SE c/cxl; R634 (2VF) lt ms	Est	CV
281	R605, 607-9 4 stps all (2VF-4F) none cut, p/in, SE	CV	8.50
282	R634-635 (2F) ms	CV	6.00
283	R637 (2F-VF)	CV	4.50
284	R638 (2VF) lt HS	CV	5.50
285	R640 (4VF) lt cxl	CV	7.00
286	R640 (2VF) HS, SE	CV	7.00
287	R641 (2F) HS, SE bot	CV	5.50
288	*R642 (2VF) MNH	CV	10.00
289	R644 (5F) HS perfs just cut left	CV	12.50
290	R648 (2F) HS	CV	12.00
291	R659, 665, 666, 674 all MNH; R671 SE bot lt hinge, (all 2F-VF)	CV	14.15
292	*R667, 670 (4VF) OG SE	CV	6.00
293	*R668 (4VF) lt hinge, scarce and undervalued	MB	50.00
294	R671 (4VF) ms	CV	3.75
295	R674 (1F-VF) viol HS	CV	5.00
296	R673, 675 both (1F-VF) HS	CV	5.50
297	R676 (2VF) OG NH	CV	10.00
298	R676, 677, 678 all (2F) ball pen cxl	CV	8.00
299	*R677 (2VF) OG lt hinge, SE bot	CV	20.00
300	R678 (1XF) almost uncxd	CV	6.00
301	R678 (2F-VF) blu SON HS	CV	6.00
302	R680 (4F) HS, p/in	CV	4.50
303	R684 (2VG-F) HS, 3 small punch cxs	CV	12.00
304	R692 (3F) black HS	CV	55.00
305	R697 (2F) black HS	CV	13.50
306	R698 (2F) date HS, lt shade	CV	15.00
307	R699 (2F) lt ms, perf defect, large thin	CV	30.00
308	R709 (2F) HS, staple holes, wide mgns, corner copy	CV	12.50
309	R711 (4F) violet HS	CV	55.00
310	R728 (4VF) ms	CV	50.00
311	R729 (1F) violet HS, corner copy	CV	30.00
312	R732 (2XF) almost uncxd, PHOTO	CV	185.00
313	Dated Docs, 1941-54, mix of 630 mostly uncut, incl many \$ vals, some SE	CV	203.00
314	Dated Docs 1949-50 mix of 57, 9 diff w/\$1,2,3 values	CV	16.40
315	Dated Docs 1953, mix of 75, 6 diff 1 cent-20 cents in pairs, strips	CV	14.00
316	Dated Docs 1953-4 mix of 107, 10 diff, none cut, p/in, SE	CV	14.65
317	Dated Docs 1954 mix of 60, 11 diff 2 cents—80 cents, F-VF none cut, p/in, SE	CV	14.60

## Proprietary, Stock Transfer & Misc. Issues

318	RB1a (4F) prtd "J. T. Howland/Proprietor", perf defects	MB	7.00
319	RB1a, 1b, 2a, 4b, 11a, 11b, 13a, 14a, 15b avg cond. MD's	CV	12.75
320	RB1a block of 4 (4VF) unused, NG	as used, CV	4.50
321	RB5b (4VF) pen HS, wing mgns top	CV	32.50
322	RB6a (4VG-F) pen cxl, crease	CV	6.00
323	RB1b, 2b ea w/prtd Humphrey circ cxl	SB	5.00
324	RB11s, 12a, 13a, 14a all (2VF) exc RB13a has thin	CV	5.35
325	RB11b (2VF) prtd "Dr./SEth Arnold", perf defects	MB	5.00
326	RB11c (2F) pen cxl, thin	CV	6.00
327	RB12c (2VG-F) partial, light prtd "(J. W. B.)"	CV	14.00
328	RB12c (5F) uncxd, just cuts rt, small thin	CV	14.00
329	RB13b (4VF) w/prtd "N.V.B. & CO./Sep. 5, '74", perf defects	SB	3.00
330	RB14a (2VF) w/H/S script "Pirley Jeffers" (?)	OPEN	
331	RB14b (3F-VF) w/small oval HS "DR. S. & S./1876".	SB	3.00
332	RB18b (2VF) uncxd, lilac shade, rough perfs	CV	5.50
333	RB20r imprint strip of 3; RB24r, 27r bks of 4, NG, age stains	OPEN	
334	RB28, RB29 ea w/prtd Antikamnia cxl	SB	5.00
335	B/ship Props w/prtd cxs, 12 diff incl Dr. K, Centaur, etc.	SB	20.00



336 *RB57 (4VF) OG hvy hinge, perfs just cut bot .....	CV 3.50	Consular stps .....	CV 5.00
337 RB62 (6F) perfs cut left & bot, MD's .....	CV 4.50	372 RM3 on 1757 Writ of Attachment 8"x6½", fine impression .....	CV 50.00
338 RB66-73 compl mostly VF-F, 8 cents, 20 cents, 40 cents are (2VF) .....	CV 10.96	373 RM27a on 1814 Prom Note .....	CV 5.00
339 RC21 vert strip of 4 (2F) blue HS, it c/xl .....	CV 7.50	374 RN-C1, RN-C2 on two checks of 1st NB Williamsport, PA .....	SB 3.00
340 RD140-148, 150-52, 154 13 stps all (2F-VF) nc cut, p/in, SE .....	OPEN	375 RN-G1b "Stamp Redeemed" on 1883 check .....	SB 3.00
341 RD185 (4F) p/in, small mgn, perfs cut top .....	CV 75.00	376 RN-V4 LINCOLN on 1872 NY Custom House Form .....	CV 4.00
342 RD285 (2VG-F) hvy c/cxl, HS, bot perfs trimmed .....	CV 125.00	377 R06b (2VF); R06d (4VF) both w/very minor defects .....	SB 4.00
343 RD286 (2VG-F) hvy c/cxl, HS, crease, almost fine .....	CV 65.00	378 R035a, 49b, 49d, 62d, 82d, 161b; avg cond, some w/defects .....	CV 8.30
344 RD307 (4F) violet HS .....	CV 30.00	379 R061b (2VF) pulled corner perfs .....	CV 17.50
345 RD312 (2F-VF) lt c/cxl .....	CV 90.00	380 R0108d (4VF) perfs just cut top, rough perfs .....	CV 8.00
346 RD335 (2VF) lt c/cxl .....	CV 25.00	381 R0114d (5VF) perfs just cut right .....	CV 4.00
347 RD335 (2VG-F) /c/cxl, crease .....	CV 25.00	382 R0126a (2VF) except perf defects .....	CV 8.00
348 RD338 (4F) blk cxd, c/cxl PHOTO .....	CV 90.00	383 R0144 (5VF) w/defects, (thin, perfs), ctrd left .....	CV 10.00
349 *RE119 (6VF) MNH perfs cut top, close left .....	CV 12.50	384 R0135d, 161b & d, 163a, 166d, 172d .....	OPEN
350 RE23 (4F) blue HS, MD .....	CV 4.25	385 R0146a defective, top perfs trimmed, prtd "W.E.D. & Co." .....	CV 9.00
351 RE81 (3VF) unused NG .....	CV 12.00	386 RS10a imperf, piece out of mgn, o/w VF PHOTO .....	CV 125.00
352 RE82 (5VF) date HS, just touches top .....	CV 9.00	387 RS18 (4F) crease, few short perfs .....	CV 8.00
353 RE159 (2VF) unused NG .....	CV 7.00	388 RS24a (4VF) .....	CV 3.50
354 RE164 (2VF) green HS, staple holes .....	CV 20.00	389 RS31b (4VF-F) small defects .....	CV 17.50
355 RE181 (2VF) violet HS .....	CV 23.50	390 RS37d (2F) age stained, MD's .....	CV 8.00
356 RE181 (3VF) violet HS .....	CV 23.50	391 RS39a (2F) MD's, perfs trimmed rt and bot .....	CV 4.00
357 RE201 (4VF) unused NG, off center .....	CV 35.00	392 RS53b (4XF) perfs close top .....	CV 20.00
358 RE203 (4VF) unused, NG .....	CV 8.00	393 RS64b (3XF) wing mgn right .....	CV 20.00
359 RF4 (4F) defects, thin .....	CV 15.00	394 RO54a VF unused match wrapper, 3" x 2 ¾" .....	SB 3.00
360 RF0 (2F) hvy thin, part of surcharge and c/xl missing .....	CV 5.00	395 RS55b (4XF) perfs just cut top .....	CV 25.00
361 RF29 (5VF) perfs just cut bot, "NASCO/P. C. Co.", it creases, OG .....	CV 30.00	396 RS84a (6F) trimmed close, 2 nubbed corners, mgn tear .....	CV 20.00
362 P/Cards, 53 copies all diff vars of opt or stamp .....	SB 15.00	397 RS88a (1XF) 4 even mgn .....	CV 5.00
363 R11-R17,9,10; 9 stps (2VF) mint, none SE .....	CV 5.70	398 RS99b (5F) perfs trimmed top, defects .....	CV 15.00
364 RJA9, RJA10 SE, RJA11 SE p/in; all black HS's, MHN .....	CV 8.50	399 RS108b (6VF) perfs just touch top and rt, closed mgn tear PHOTO .....	CV 50.00
365 RJA52b (2F-VF) crease, MD's .....	CV 3.00	400 RS111c (3VF) uncxld NG, pulled corner perf, small thins PHOTO .....	CV 30.00
366 RJA73b, used part sheet of 9, ink brush cxd .....	CV 9.00	401 RS117b perfs trimmed T & B; RS253b defects .....	CV 12.00
367 Narcos, 10 diff, avg cond w/defects incl RJA52 repd, 59, 73 .....	CV 9.40	402 RS140c strip of 3 (4F) age stains, mgn tears .....	CV 12.00
368 Narcos, mix of 17 plus 3 pairs, 7 diff .....	SB 4.00	403 RS147a VF; RS149d (5F) w/defects .....	CV 3.35
369 RD5, 18, 19, 24 SE, 27, 29, 30 SE, 36, 36 ultramarine .....	CV 9.98	404 RO157b, RS35b, 90b, 118b, 164b, 170b, 187d avg to better cond .....	CV 6.25
370 RK38 (2F) on 1948 French Visa w/250fr French Timbre Fiscal stp .....	CV 5.00	405 RS150b & d, 217h, 251b & d, 183d, 187d, 251d avg cond w/MD's .....	CV 5.55
371 Same except SE corner copy and 2 5fr orange Swiss .....	CV 5.00	406 RS161d (4F) normal used cond w/MD's, rough perfs .....	CV 4.00
		407 RS174 bj (2VF) block of 4, perf and mgn defects .....	CV 30.00
		408 RS174d (2F-VF) w/defects, thins, rough perfs .....	CV 6.00

409	RS183d, 220a, 221b, RU11a, 13d + 286h blk of 4; avg cond	CV	5.17
410	RS191a (4VG-F) w/defects, closed tears, creases PHOTO	CV	70.00
411	RS193a & b, 217d (two w/prtd & pen obl), avg cond	CV	5.35
412	RS206d, 217h, 229d, 252d, 261d, 274, 277d avg cond w/defs	CV	6.75
413	RS209c (2XF) SE right, unused NG PHOTO	CV	25.00
414	RS210b (4VF) MD's PHOTO	CV	90.00
415	RS212c (5VF) thins, perfs just cut top	CV	12.00
416	RS223b (4VF) wing mgn right, unused NG	CV	20.00
417	RS227b entire wrapper, fine	CV	10.00
418	RS235d die cut, small def, o/w fine	CV	20.00
419	RS240b (2VF) uncxld, closed tear at center	CV	15.00
420	RS241c (4XF) unused NG, perfs just touch top	CV	20.00
421	RS259b (2XF) unused NG	CV	3.00
422	*RS261b (2XF) mint OG	CV	9.00
423	RS262d (2VF), 2 short perfs	CV	2.50
424	RS274a, 303h pair, 286h strip of 3, 296h, RT19d	SB	3.00
425	*RS279r, RS279h both (4VF) unused, OG on the "h"	CB	6.00
426	RS288h (4VF) HH-7	CV	6.00
427	*RS299c (4VF) mint OG	CV	4.00
428	RS313 (5VF) perfs cut left, "7-13-98"	CV	25.00
429	RS315 (5VF) perfs just cut top, "7-11-98"	CV	12.00
430	RT17b (2F) perf def	CV	10.00
431	RT23a (4F) blue company HS	CV	5.00
432	RT27 (2VF) pen cax, "line"	CV	7.00
433	RT30d hor pair (6VF) cut in bot	CV	25.00
434	Private Die Excise, Bartell Drug, see Jan '78 AR pg 8, brown "1"	OPEN	
435	Match & Medicine, 103 diff avg to better cond some w/defs	SB	40.00
436	Duplicates to above, mix of 111, 44 diff, 1 to 5 each.	SB	25.00
437	Same, 21 diff, avg cond, most w/defs	SB	5.00
438	M & M Trade Cards, Ayer's, 6 diff, VF cond	SB	10.00
439	Same, Hood's, 2 diff, Scott's Emulsion, Hoyt's Hall's Boraxine	SB	6.00
440	Same, Die Cut Hood's with 1900 calendar attached, tear	SB	5.00
441	Barry's Tricoperous, 1866 Ptd Invoice (def) w/R6c, ms	SB	3.00
442	Byam, Carlton ptd Invoice w/R15c VF SON circ "B. C. & Co." HS	SB	5.00
443	Envelope w/ advert on back for Merchants Gargling Oil Liniment	SB	5.00
444	RV1, 6, 18, 30, 42 all (2F-4VF), RV 30 has SE, RV1 is mint	CV	7.25
445	RV2 \$1.67 green (4VF) off ctr, surface def, perf sides	CV	6.00
446	RV2, 3, 4, 7 (4VF) surface def, torn corners, space fillers	CV	23.50
447	*RV30 (2XF) NH full gum, perf 4 sides	CV	3.00
448	*RV42 (2XF) full gum, perf 4 sides	CV	3.00
449	RW3 2F SE bot, closed tear, M.D.'s CV 21.00	SB	4.00
450	RW6, RW7 both (4F) hvy crease; RW8 (2F) CV 21.00	SB	8.00
451	RW6, 8, 10, 12, 16, 17 all w/SZ and/or creases, defo o/w fine	SB	10.00
452	RW7 (2F) uncxld; RW8 (6VG) SE, soiled, both w/defs	SB	3.00
453	RW8 (3F) mint, close 2 sides, nubbed corner	SB	5.00
454	RW20, 21 both (4VF) lt signature, perf 4 sides	CV	6.50
455	RW30, 31 both (2VF) used except RW30 has thin	CV	6.00
456	US Philippines, 1899-1902 Warren #W-376, 390, 397, 519a, def	SB	3.00
457	Porto Rico Rect Spirits RE18, 19, 21, 22, 28-30, 8 stps avg cond	CB	8.60
458	" RE33-35, 37-39, 46-49 10 diff better cond, few MD's, lt varn	CV	11.20
459	" RE43 (2VF) repaired tear	CV	5.00
460	Virgin Islands, 10 bit revalued 6 (bit) (1F) HS, Baird #R-10	SB	9.00
461	" 2 cents, 10 cents, 20 cents, 60 cents F-VF mint, Baird #61, 68-70	SB	3.50
462	" Int Revenue, 1937 \$20 pink and black (2VF)	SB	5.00
463	R6c on 47 mostly diff prtd receipts, many HS cxls, 6 w/diff vignettes	SB	15.00
464	1st Issues on 25 mss documents + 9 w/later issues	SB	5.00
465	" on 27 diff prtd Invoices, many w/HS cxls	SB	15.00
466	" on 10 Prom Notes + 5 w/later issue stps, incl vignettes, mutts	SB	5.00
466A	BISECT, hor half of 10 cents 1st issue tied by ms cax to 1867 prtd tax document, crease thru stamp	MB	50.00
466B	R94c (4F) ms, w/crease on 1864 mss document	CV	20.00

## USIR TAXPAIDS

(Springer cat nos. except Vanderhoof for Beers)

467	Beer, Series 1875 1/8 & 1/4 BBL VDH #31 & 33, Fine but w/defs	SB	5.00
468	" Series 1933 opt VDH #161 avg cond, small def	CV	3.50
469	" Series 1933 5 BBL VDH 168, square pch cax, p/in o/w VF	SB	3.00
470	" Series 1933 10 BBL VDH 169 Sq pch cax, p/in o/w VF	SB	4.00
471	" Series 1933 25 BBL VDH 170 square pch cax, p/in o/w VF	MB	4.00
472	" Series 1942 100 BBL VDH 186 1/2" sq pch cax, p/in o/w VF	MB	7.50
472A	" As above in blocks of four, folded, a showpiece	MB	25.00
473	" 1875-1947 30 diff, avg cond, some w/defects	SB	75.00
474	" 11 diff ser 1909-1933, used cond, most w/defects	SB	5.00
475	" mix of 21 inc 9 series 1934 w/def position nos	SB	20.00
476	Cigars, 100 Class B series 122-125, 4 diff imperf, unlisted	SB	4.00
477	Cigarette Strip, series 1875 "500" roul TA7b, spliced	CV	4.75
478	Cigarette, 1883 Provs TA14 (5F) cut in left, nubbed corner	CV	2.00
479	" 1898 Provs TA57a, TA58 both VF	CB	7.25
480	" 1898 Provs TA58a, TA58b both VF	CV	7.50
481	" 1879/98, 20 diff TA9/TAT7b inc provs, select cond	SB	10.00
482	" Accum of about 375 common 20's, many w/company cxls or opts	SB	6.00
483	Customs Strip, Series 1875 "25" (cigars), fine, spliced	SB	3.00
484	Customs Stp for Imported Wine, ser 1935, red bwn on white	SB	3.00
485	Customs strip, ser 1879 25 cigar brown, spliced, defo, looks F	SB	3.00
486	Customs Baggage Labels, mix of 47, 20 diff	SB	3.00

487	Dist Spirits Case Stps, Ser 1922 24/10 gal (KY-Glenn; 3 gal (PA-Driscoll))	SB	4.00
488	Same, 1933 3 gal (Dist MD-Tait), avg cond w/defs	SB	3.00
489	Same, ser 1933 2 gal (KY-Gles Prov.)	SB	3.00
490	Food Order Stps, 4 diff USDA & FSCC 25 cent blue or orange	SB	3.00
491	Hydrometer Label, VF series 1884 (Evans) no serial No.	SB	15.00
492	Liq Strips, 24 w/diff company opts or HS incl one perforated	SB	6.00
493	Liquor strips, accm of 34, about 12 diff + part shrt of 11	SB	5.00
494	Oleo, 1931 60 LB FE66 fine, p/in	CV	5.00
495	" 11 diff, avg to better cond, few defects	SB	3.00
496	Special Tax Stamp, Coin Oper Gaming Device \$100 org exp 1947 VF	SB	12.00
497	" Owner of Auto for Hire \$20 1925, VF	SB	10.00
498	" Wagering Tax expires 1968, Business Form type	SB	3.00
499	Snuff, ser 122, 125 15oz roul, creases	CV	2.60
500	Snuff, ser 122, 125 15oz both roul, small defects	CV	5.60
501	Tobacco, 1868 1 LB TF6, defects, large oval punch	CV	6.00
502	" 1868 2 LB TF7 (2VG), defects	CB	8.00
503	" 1868 60 LB TF15, defects, lrg oval punch	CB	12.50
504	" 1872 1st ser 10 LB TF84A, almost VF	CV	4.50
505	" 1891 TF 209A, poor cond w/defs	CV	4.00
506	" 1898 Prov 10 LB w/2 cpns TF222, major defects	CV	7.00
507	" 1902 1/2 LB TF260A brite blue LINCOLN, sm defects, looks VF	CV	13.00
508	" 13/4 LB TF764, 854, 873, 913 all trimmed close	CV	6.00
509	" TF849, 875, 912, 913 trimmed close	CV	5.45
510	Tobacco Strip, 1872 1st series TG 46A unused F-VF	OPEN	
511	" 1 7/8 oz ser 117 & 118 roul w/H'S "Amer Goods Returned"	OPEN	
512	" 106 diff, mostly better cone	SB	35.00
513	USDA Meat Inspect Stp, 1891 Sec Wilson (Friedenwald) red S/N w/prefix	SB	3.00
514	USIR prtd Receipt for Special Tax, 1867 for occupation of Physician	SB	5.00
515	Taxpays, 12 diff mostly better items plus mix of 40, incl snuff	SB	7.00
516	Cigar, Tobacco, Snuff, 11 diff 15 oz snuff	SB	3.00
517	Taxpays, 24 tobacco, strips, snuff incl TF209a, def	SB	5.00

## STATE REVENUES

### (Hubbard Cat Nos. used)

518	Arkansas, Cigar CR36 (2VF) SE 3 sides	CV	3.00
519	Calif, 1857-61 Bill of Lading, Mar Insur, 17 diff unused strips of 4 on blue or white, 3 w/defects	SB	50.00
520	" Liquor Decal, 2 strips of 6, L18 roul 7 & L18e unlisted roul 13	SB	7.00
521	" mix of 47 fishing stamps, 15 diff	SB	8.00
522	" accum of 165 liquor & 47 Feed, abt 25 diff	SB	10.00
523	Colo, Beer #B12 (2VG) torn corner	CV	5.00
524	Liquor, WL11, WL17, WL21 blk of 4, WL26, 27, 33	CB	12.50
525	" mix of 35 liquor + 7 others incl WL27, WL33(2)	SB	5.00
526	Florida, D18, D19 (2VF)	CV	5.00
527	G A, \$4.50 1/2 BBL case stp, Act 1955 blue on yellow	SB	3.00
528	Mich, 13 diff incl 4 case stps, 4 apple, 1 trout, M31 malt	SB	4.00
529	Indiana, 1942 Intangible, 9 diff imperf PROOFS 5 cents to \$10.	SB	10.00
530	Kansas, Beer #B1 & B17, fine exc M.D.'s	CV	4.25
531	" B17 surface defects; B18 w/serial No. stub	SB	3.00
532	KY, Export Wine, 1936 fifth gal on white EW-3 (?) unlisted	SB	3.00
533	Missouri, Stk Tfr (Option Stamp) 1926 ST8 MNH entire booklet pane of 4	SB	3.00
534	Nevada, D17 & R24c on 1870 Ct of Deposit, Bk of CA, Gold Hill	SB	3.00
535	" D24 & R15c tied on 1868 Bank of CA, Gold Hill	SB	3.00
536	N. Y., Secured Debt D6, 7, 9, 11, 12 (all 2F) HS & emboss cax	CV	7.50
537	" Documents, D2, 6, 9, 22, 24 (5F-2VF)	CV	10.50
538	" D2, D6 both (4F)	CV	4.00
539	Ohio, Liquor, Sales Tax, Tobacco, mix of 150	SB	3.00
540	Misc States, Beer & Wine Case stps, 53 diff	SB	8.00
541	" mix of 400, many diff, no NY stks, Ohio S/T	SB	20.00
542	" mix of 225 incl 60 Ohio S/T, 82 NY stks, mostly diff	SB	10.00
543	So. Dak Hunting 1968-76, 16 diff avg used cond	SB	8.00
544	Waah, Apple Advert, unlisted ser 1942 \$40.00 red brown mint	SB	10.00
545	W. Virg Medicinal Liq #ML2 (2VF)	CV	3.00

## U. S. CINDERELLA'S, MISC, and MIXED LOTS

546	PR2 (2VF) small thin; PR3 (3VF) lt crease, possibly reprints	OPEN	
547	Newspapers, "Facsimile" opt on PR9-32 less PR28, 23 stps + 1 other	SB	15.00
548	Telegraph, 15T43 (2VF) MNH, SE left & bot	CV	5.50
549	15T44 (1VF) MNH, SE left	CB	15.00
550	17T1 (1VF) MNH, wax paper on back	CV	4.00
551	Telegraphs, mix of 172, 60 diff + 50 copies 16T81	SB	25.00
552	Western Union Telog Labels, 30 diff mint, 1929-48	SB	5.00
553	Local, "Langton's Pioneer Express, PAID", dark blue cut sq	OPEN	
554	Modern Local Post items, 124 diff stps + 27 on cover	SB	25.00
555	License & Royalty stps, 10 diff most w/defects, one unlisted	SB	5.00
556	Amer Express "News-Matter" prepaid stp: Amer M.U. Exp Parcel stp, def	SB	4.00
557	Ripley County, IN \$50 War Bond, 1863 w/R24c	SB	5.00
558	*Envelope Cut Sqs, U99, 102, 211 unused, sm margins CV 67.50	SB	25.00
559	Fake "R.F." H.S.'s (Rep France) on C25 Airmail, 3 diff	OPEN	
560	WX6, WX10 both (2F-VF) uncxld, MD's, SE	CB	12.00
561	WX7 (2F) uncxld, NG	CV	30.00
562	WX10 (3VF) used, uncxld, perf 4 sides	CV	6.00
563	Christmas Postal Card, Multi-color, w/WX5 cxld on address side	SB	3.00
564	Same, w/WX6, age stains	SB	5.00
565	Same, except WX6 on picture side, uncxld	SB	5.00
566	Same, w/WX8, SE on address side	SB	10.00
567	Same, w/WX7 SE	SB	10.00
568	Same, w/WX13	SB	3.00
569	Same, w/WX15 embossed card	SB	4.00
570	Same, w/WX16, German Card	SB	3.00

571	Same, 2 cards w/WX19, WX19a	SB	5.00
572	Same, 4 cards w/WX26, 27, 31, 36	SB	4.00
573	Same, 1913 card w/private Seal (Santa w/curved Merry/Christmas)	SB	5.00
574	Charity & Religious Seals, no TB, mix of 190, small dupl	SB	5.00
575	Wallet Photos w/1st Issues, 8 each w/diff Photog's HS cxl incl SL "Prescott & Gage/Artist"	SB	15.00
576	Same, 12 photos w/1st issues, ea from diff photog (4 lots available, non-duplicating as to photo)	SB	10.00
577	Mess, 1stissues, wines, etc 29 diff CV 21.20 + 93 T/plaids, States	SB	7.50
578	Hood's Sarsaparilla, 9" round cardboard wall plaque w/elk on front, advert on back	SB	8.00
	<b>Out of sequence State revenue lots.</b>		
579	Florida Docs, D12, 15, 17a, 17b; (Dickinson) 15, 30, 75 cent, \$5; (Gray) 10, 30, 50 cent, \$1, 3, 5, 10	SB	6.00
580	" \$25-pink (Dickenson) (4VF) SE bot	SB	3.00
581	" (Green) 5, 10, 30, 50, 75 cent, \$1, 3, 5, 10, 25,	SB	7.00
582	" Green) 5, 10, 50 cent, \$3, 5, 10; (Gray) 30, 50 cent, \$3 9diffblk of 4	SB	12.00
583	" (Green) \$25 brown red, (2VF) HS	SB	3.00
584	" inscribed "Dept of Revenue", 7 diff F-VF, 15, 75 cent, #1, 3, 5, 10, 25, 100	SB	12.50

## CANADA

### (Sissons Catalog unless o/w noted)

585	Canada, Collect of 344 diff G/F used, est retail \$275	MB	145.00
586	" Revenue mix of 270 incl 31 1st & 2nd issue Bills, avg cond, some w/defs	SB	10.00
587	" R33 (5F) HS, perfs just cut bot, crease	CB	8.00
588	" Excise \$100 3leaf green #R335 (4VF) uncxld, few short perfs	CB	7.50
589	" Unemployment Insur stps, 5 diff, .92, 1.08, 1.72, 4.08 val in Black	OPEN	
590	" Tobacco Strips, 12 diff avg used cond w/defects	SB	3.00
591	Ontario, 69 diff R1/R155 incl R62, 87, 89, 64, 66, CV \$105	MB	45.00
592	Quebec, Laws R32-36 mix of 67, 5 diff, many shade varieties	SB	3.50
593	" R102 (4VF) off ctr, perf 11.	CV	75.00
594	" License, R125 (4VF) sm pch cxl, few short perfs	CV	22.50
595	" Registration R166 (3VF) lt red cxl, ctrd left	CV	40.00
596	" R167 (3VF) red cxl, perf 11, lt crease	CV	40.00

## LATIN AMERICA

### (Stevens Catalog numbers and CV's used for Mexico except where noted.)

597	Argentina, Federal, Collect of Documentos 1878-1937, 340 diff	MB	75.00
598	" Collect of Commercial Bills 1878-1920, 442 diff	MB	80.00
599	" Collect of Consulars (98) 1959-64 Consumos (113) Matches (11), Medicines (16), Patentes (7), Strips (25), Misc (38), total 308 diff	MB	75.00
600	" Prov of B/Aires, Colect of Sellos (181), Guia (73), Misc (12), total 266 diff	MB	50.00
601	" Mun de la Capital, Collect of Guia/Piso (113), misc Municipals (43), 1916 Series w/tabs to 10,000P (95), total 251 diff	MB	60.00
602	" Cordoba, Collect of 193 diff Provincial, 18 Municipal	MB	50.00
603	Sante Fe, Collect of Prov. (337), Munic Sante Fe (92), Misc towns (83), total 512 diff	MB	70.00
604	" B/Aires Bills #49, 55, 56, 57A	SB	3.00
605	" Munic of B/Aires, 1916 Series, Set of 312 values w/tabs to 10,000P, w/o Serial Nos.	SB	100.00
606	Ecuador, 230 diff revs, 19th Cent. to 1960's	SB	40.00
607	" 100 diff revenues	SB	7.50
608	mix of 256, 57 diff	SB	12.00
609	Mexico, Contrib Federal, 1874 to 1888-9 issues, 43 diff + 5 town opts, CV 171.50	MB	70.00
610	" Cont Federal from 1889-1933, w/o talons, 198 diff + 49 mults	MB	20.00
611	Documentos, 406 diff + 574 town opts, CV approx \$250	MB	90.00
612	Precious Metals, 24 diff incl 6 100 peso values, CV \$82	MB	30.00
613	Renta Interior, 1885-95, 119 diff w/talon + 5 w/o talon + 2 w/impost mineral opts + 29 towns opts Approx CV \$225	MB	75.00
614	Renta Interior, 256 diff w/talon + 27 w/o talon + 202 diff optd for diff usage + 168 town opts	MB	60.00
615	Documentos, DO66, 1879 10P, Forb #71 (2F-VF) CV 9.00	MB	4.00
616	" DO65, 1880, 10P, Forb #80 (2VF) CV 9.00	MB	4.00
617	" DO74A, 1881, 10P Forb #89A (2F) CV 10.00	MB	4.00
618	" DO83, 1882, 10P Forb #98A CV 10.00	MB	4.00
619	" DO103, 1883-4 5P hor laid, unlisted	Est	5.00
620	" DO104B, 1883-4 10P wove (2VF)	CV	8.00
621	" DO155, 1888-9 50P violet & bwn, imperf, jumbo mgns, VF Forb #169	MB	18.00
622	Renta Int, R403B w/o talon, SE top	CB	6.50
623	Papel Sellado, RSP168 10ctv black, sm pch cxl	CB	10.00
624	" RSP169 1P green, small pch cxl	CB	15.00
625	Durango, 50 diff incl 16 inutilizado opts	SB	20.00
626	Sinaloa, SN11C-SN20C te-tenant, VF mint set complete	CB	179.00
627	Peru, Documentary, 55 diff to 5 Sol, mostly Forbin listed 1SB	SB	15.00
628	Uruguay, 1897-1912, 200 diff dateds	SB	12.00

## GREAT BRITAIN AND COLONIES

629	G/Brit, Bankruptcy, Forb #3 (12-4-70) Booth #3i	CV	5fr
630	" Forb #72, 73, 75, 77 FW/H/S "SPECIMEN"	SB	5.00
631	" Estate Duty, 1894-5 QV 10.0, £1, 1.10, 2, 2.10 Booth #3-7 select condition, unpriced and rare	SB	150.00
632	Consular Service, Forb #38, 39, 41 hvy cxls	CV	4.65fr
633	" Geo V, £1, £2, F-VF, Booth #74-75	CV	13.00
634	Fgn Bill, £1.0, 1.10, 2.0, 2.10, 5.0 all F-VF Booth #273-7	CV	13.00

635	" Judicature Fee, 26 diff avg to better cond	SB	5.00
636	" Life Policy Forb #9A, 9B, 13B, 17B	SB	7.50
637	" Passport, £ 1 Geo V, Booth #14 (2F-VF)	CV	20.00
638	" Probate, 1878 QV 5/0-2 £ 6, 8 diff Booth #40-46 select cond	SB	100.00
639	" Same as above except perfin cxld copies, o/w F-VF	SB	60.00
640	" Transfer Duty, 1888-93, 33 diff, avg to VF cond	SB	5.00
641	" Guildhall Consultation, 1892 Forb #1 (2F-VF)	CV	7.50fr
642	Ireland, County Courts, 9 diff 1878/82	Booth	25.50
643	" Dog License, Booth #1, 1a, 4 w/wing margin, 5	CV	15.00
644	" Judicature, 1888 7 diffincl Booth 23a, p/in cxls	SB	15.00
645	" 1895-7, Booth #28, 34, 36 all p/in cxld	CV	15.00
646	" Booth #1, 6; Land Commission #3, 4 p/ins	CV	13.00
647	" Petty Sessions, Booth #3a, b, c, d, 4a, c, ciil F-VF	CV	7.00
648	Jersey, 2/6 Castle design; 5d, 10d, 5/0 optd	SB	3.00
649	" JURE—JUSTICIER" and "SPECIMEN", M NH	SB	10.00
650	G/ Brit, mix of 105 postals w/prtd company cxls	SB	10.00
651	" Red embossed General Duty revs, 51 diff 1d to £ 100	SB	50.00
652	" AS above, £ 100, 120, 150, 200, 300, 350, 400, 500	SB	25.00
653	" AS above, £ 1000, £ 5000	SB	15.00
654	Borneo, \$25 dk blue Forb #4 (2VF) bar cxl, crease	MB	175.00
655	Bhutan, 1953 Fiscals, 2 tr red, 4 tr green, see Oct '77 "AR"	SB	6.00
	pg 138	SB	3.00
656	Ceylon, Fgn Bill #1, 2, 5, 7 F-VF exc l d w/MD, CV 15fr	SB	10.00
657	" 1875 issue complete exc #56 IL, 33 stps incl 1 shade var	SV	10.00
		SB	
658	" 1904-5 Edw VII issue, 24 diff	SB	5.00
659	" Judicial opts, 10 diff, few w/pch cxls	SB	5.00
660	Receipt, #1, 2, 4, 6; Stamp Duty #98	SB	3.00
661	Revenue, Geo V 5 & 1p rupee; QE 20, 50, 100 rupee	SB	5.00
662	Stamp Duty, QV & Edw VII, 25 diff to 1OR, few p/cxl, avg cond	SB	7.50
663	Hong Kong, QE Contract Note, 1972 series 4, 19 diff to \$100 incl \$8, \$12, \$16	SB	25.00
664	" As above, 14 diff to \$50 value	SB	7.50
665	QE B of E opts, 16 diff to \$10.00 value	SB	8.00
666	QE Contract Note, 9 diff to \$50.00 value	SB	4.50
667	India, Court Fee opts on High Ct, Forb #55 & 56, mint NG CV 15fr	SB	3.00
668	" Court Fee, Forb #84 violet provisional manuscript on #5 Petition, pch cxl, CV 7.50fr	SB	3.00
669	" Court Fee opt on 8 Anna Petition (#5), Forb #99, CV 12.50fr, unused	SB	3.00
670	" Spec Adhesive, Edw VII 20 rupee, Forb #108, small defs	OPEN	
671	" Stamped Paper (Hundi), 1893 3R QE w/"UJJAIN OPIUM AGENCY" backst	OPEN	
672	" 35 diff revs; India States, 30 diff, with better items	SB	7.50
673	India States, mix of 200, about 20 diff, incl CF's, dupl	SB	15.00
674	" 25 diff	SB	3.00
675	Bhopal State Stpd Paper tops, 15 diff to 12a	SB	5.00
676	Cochin & Travancore, 21 diff w/perf & w/mrk vars, incl CF's	SB	5.00
677	Dewas, Bhopal, Jaora incl CF's, 25 stps, 22 diff	SB	5.00
678	Dewas, reconstructed Plate of 4, 8a green Ct Fee, Die I	SB	3.00
679	Dewas, 25 entire documents w/29 lrq CF adhesives	SB	7.50
680	Gwalior, 7diff plus 4 shade vars; Indore 10 diff, CF or Petition	SB	3.00
681	Holkar, stpd paper tops, 25 diff from 1904	SB	5.00
682	Jaipur, stpd paper, chariot type, 6 diff values, entire dbl shts	SB	5.00
683	Jodhpur, 9 diffentire stpd paper entires, 1930's, to 25R	SB	20.00
684	Sabhar, 3 diff lrg size PROOFS w/ HS "SPECIMEN"	SB	10.00
685	Travancore Fgn Bill, 1R red optd "T.C.", mint sht of 6 w/selvege	SB	6.00
686	Jaipur, 22 diff C Fees and revenues	SB	5.00
687	Queensland, Impressed Duty, tall numeral type, 68 stps, 1d to £ 1000, set complete exc £ 400	MB	75.00
688	" AS above, 12 denom from 2d incl £ 50, £ 100, £ 200, £ 300, £ 1000	MB	30.00
689	" As above, high denoms only, £ 50 to £ 1000 w/o £ 400, 10 diff	MB	40.00
690	Rhodesia, Scott #26-31, 6 stps w/rev cxls, most F-VF	OPEN	
691	" Scott #2, 9, 11, 14, 18, 19 mostly F-VF, rev or p/in cxls	OPEN	
692	" Scott #58 (2F) w/rev cxl, p/in	OPEN	
693	" Scott #59-61, 65-6, 69, 71-2 8 stps w/rev cxls, F-VF	OPEN	
694	" Scott #76a (2b 20 stirs) w/rev cxl, p/in, fine	OPEN	
695	" Scott #119-20, 124-5, 127, 30 w/rev cxls, F-VF	OPEN	
696	Southern Rhodesia revenues, 1937 Geo VI, 10/0, £ 1, 2, 5, 10 (2F-VF) plus Scott #43//54, 7 diff w/rev cxls	SB	4.00
697	" Geo V, £ 1 revenue, purple & black (2F) p/in, ca 1924-30	OPEN	
698	" Scott #1/22, 11 stps w/rev cxls	OPEN	
699	" revenues, 1954 Arms type, 1/0, 2/6, 5/0, £ 1, 2, 5, 10 F-VF	SB	7.00
700	Sarawak, Revenue Forb #18 (2VF) w/partial "Supreme Ct/Sarawak" cxl	MB	5.00
701	So. Africa, 1968 Scroll issue F-VF used, 18 diff 2 cent to R200 compl	MB	25.00
702	Sts & Settlements, Revenue #1 to #11 compl, most F-VF	SB	10.00
703	" Revenue, #2-11, 35-40, 18 diff F-VF	CV	4.15fr
704	" Revenue, #17 to #28, 33 to 40, total 20 diff, #28 is def	OPEN	
705	" 24 diff incl Revenue #2, 4-10 F-VF	SB	6.00

## EUROPE

706	Austria, Municipals, 43 diff + 8 diff 1933 Vienna WIPA Seals	SB	10.00
-----	--	----	-------

707	"	1829-32 prtd document (Quittung) 7x4½ w/3K tax imprint & Control imprint.	SB	3.00
708	Bosnia,	24 diff incl vars and shades, Spajic #24//55 CV 31.85	MB	15.00
709	Bulgaria,	49 diff incl perf vars, Hilchey CV 15.40	MB	7.50
710	"	15 stps, 13 diff 1879-1941	SB	3.00
711	Czechoslovakia (CSR)	Health Fund 1926 2, 4Kc Erler #W7, 8 VF mint	CV	9.00
712	Italy, Riscontri #1, 2, 3, 6, 9, 11, 32, 33	Double Impression on 2L	CV	4.70fr
713	Finland, Forb #72 (2VF) CV 25ft	MB	9.00	
714	Monsaco, Effets #1//12 plus 2 Luxe Tax opts on France F-VF	MB	3.00	
715	Netherlands, Documents Forb #147, 205 CV 4fr.	MB	3.00	
716	Estonia, 10 diff revs	SB	5.00	
717	France, Piscicole, 1971 6 diff, VF mint	SB	10.00	
718	" Same, 1970 7 diff, VF mint	SB	12.00	
719	Fr. Cochinchina, 7 diff; Indo China 15 diff, Forb listed	MB	4.50	
720	Germany, Bank Check, Erler #A-E1 (1VF) mint, CV 10.00	MB	8.00	
721	" Comm Bills, 194 diff	SB	25.00	
722	" Film Tax, Erler #J32A (1F) HS CV 8.00	MB	6.00	
723	" Company Regist (Gesellschaftsstempel) 1913 opts, set complete 5pf-500MK, 22 stps XF mint	Erler CV	99.00	
724	" Same, Erler #016 (1VF) mint	MB	3.00	
725	" Grundstuckstmpf Erler #P14, 16, 20, MK, 40MK (1F-VF)	MB	3.00	
726	" Same, Erler #P7, 10, 13, 14, 16, 17	2, 4, 15, 20, 50, 100 MK	SB	8.00
727	" Stk Tfr, Erler #B2 (Forb #1) (1VF) mint OG	MB	8.00	
728	" Erler #B104 (2VF) entire, used	MB	3.50	
729	" Erler #B114-120, 7 diffintives, all F-VF	MB	8.00	
730	" Erler #B136 (2F-VF) entire	MB	5.00	
731	" Erler #B147 F-VF entire	MB	3.00	
732	Wechselstempel, Erler #AJ443 (1XF)	MB	3.00	
733	AMG Travel Permit stps, Gratis, 2, 4, 5DM; 2, 8DM surch VF Bush #A5, 7, 8, 15, 19, 23	MB	7.00	
734	" 225 diff Federal & States incl few Insurance	SB	50.00	
735	" mix of 200, about 170 diff incl States, mostly 19th C	SB	30.00	
736	Lombardy-Venetia, 1860 on rose paper, perf 12, 10 diff lkr//50kr F-VF	SB	3.00	
737	" 1st issue typo #3-9, 11-12, 15-16A; engraved #3, 4, 6, 7, 9-12; 19 diff	SB	15.00	
738	" Transitional 1st issue, 26 diff ½-15F compl + 2 w/o period Forb #1A-26A	SB	12.00	
739	" 1st Transition 1866 Forb #1A-21A, 24A, 25A select cond, 23 diff CV 43fr	SB	12.00	
740	" 2nd Transition complete #2B-13B, 17B plus 4 varieties	SB	10.00	
741	" 3rd Transition compl, #1C-13C, 16-17C plus 5 varieties	SB	15.00	
742	" 1870 Transitional #28-5 compl, 28 diff	SB	15.00	
743	" 1870 Transitional issue, 23 diff incl 2, 2.5, 3, 5, 10 Fior	SB	10.00	
744	Netherlands Indies, 15 diff revs to 25 guilders	SB	10.00	
745	Romania, Municipal, Braila #1; Bucharest #2B, 3B, 5B	SB	3.00	
746	Russia, S/Pete Permis Sejour #1//20a, 12 diff CV 19fr, VF	MB	10.00	
747	" Ukraine, 3 values on India, XF	SB	10.00	
748	" S/Pete 1865 Police Forb #11-25, 15 diff + shades	SB	5.00	
749	Serbia, 34 diff mostly 1881-99, Spajic CV 22.50	MB	10.00	
750	Turkey, Droit de Marche, typeset, black on yellow	MB	3.00	

## FAR EAST

751	Japan, mix of 110, many diff	SB	5.00	
752	Taiwan, General Revenue stps, 32 diff	SB	4.00	
753	" Cosmetic tax, 30 varieties	SB	9.00	
754	" Beverage tax, 6 diff; Wine tax, round die cut, 2 diff	SB	5.00	
755	" Spice tax, 6 diff	SB	3.00	
756	" Toilet Tissue tax, 6 diff	SB	3.00	
NOTE: Numbers in parenthesis are WEN catalog illustration numbers.				
757	" Elect Meter tax, round on silver foil (1203)	SB	5.00	
758	" Color TV tax, on foil w/"Audit Tax" inscription	SB	15.00	
759	" Color TV tax, red & green on foil	SB	10.00	
760	" Air Cond tax, red & blk on foil (694)	SB	5.00	
761	" Refrigerator tax, recent type, blk & red on foil (1206)	SB	5.00	
762	" TV tax, red on foil, old type (1205)	SB	8.00	
763	" TV tax, red & black on foil (693)	SB	5.00	
764	" Imported tobacco/wine, VF unused (678)	SB	3.00	
765	" Paper tax (685), 2 stps, one w/ vermilion opt "audit taxation"	SB	3.00	
766	" Artificial Silk tax (680); Synthetic Silk (679), 2 diff, one w/ HS in Chinese "Audit Taxation", 2x"	SB	4.00	
767	" Cosmetic (1273), Beverage (?), Special Cement (1591), Flat Glass (1274), all 2x3½"	SB	4.00	
768	" Spice tax (684), Synthetic Silk (679) Cement (1589), Beverage tax, all 2x3½"	SB	4.00	
769	" Commodity Debt tax, 2x6" (692)	SB	4.00	
770	" As above w/chinese character HS "Audit Taxation"	SB	5.00	
771	" Artificial Synthetic Textile tax 4½x7" (1285)	SB	7.00	
772	" Combined Textile tax, 4½x7" (1593), tear	SB	5.00	
773	" As above w/chinese HS "Audit Taxation" (1593)	SB	8.00	
774	" Customs, Imported Commodities (1584); Beverage (1582)	OPEN		
775	" Customs, Air Cond tax, grn & blk on foil (1588)	SE	10.00	
776	Taipei City, Cosmetic tax, round type, 4 diff	SB	3.00	
777	" Electric Meter tax, black & red on foil, round (1204)	SB	5.00	
778	" Toilet Tissue (1), Spice (1), Cosmetics (4)	SB	3.00	
779	" Cosmetic tax, 6 diff; Paper tax 1½x3½"	SB	4.00	
780	" Tire Inner Tube tax, 1½x3½", dark red	SB	3.00	
781	Thailand, General revenues, 16 diff	SB	3.00	
782	" Commodity Tax Strips, 11 diff	SB	7.00	
783	" documents, three w/13 revenue stps attached	SB	3.00	
784	World Revenues, 500 diff	MB	20.00	
785	Same, 1000 diff	MB	50.00	

## WORLDWIDE CINDERELLA AND MISCELLANEOUS LOTS

786	Telegraphs, Nicaragua, 59 diff, mostly 1881-1921 Yvert CV 58.50fr	SB	15.00
787	" Philippines, 45 diff MNH, F-VF Yvert CV 240fr	MB	48.00
788	" Worldwide, 83 diff mint & used, select cond.	SB	28.00
789	International Reply Coupons, Mtd Collect of 471 from 101 countries	MB	225.00
790	Persia, 1914 non-issued postals, beautiful multi-color (lion) w/gold border, 16 diff, VF	SB	10.00
791	Grt. Brit. Prince of Wales Hosp Fund, 1897 1/0 blue, 2/6 red Green #121.1, 121.2 VF	CV	3.50
792	New Zealand RR Newspaper stps, 16 diff perf and paper vars, 6 values	SB	
793	Postal Cut Squares, mix of 200, mixed cond.	SB	3.00
794	Airmail Labels, mix of 195 worldwide	SB	7.50
795	Registration Labels, 175 worldwide, mostly diff.	SB	15.00
796	T B Seals, worldwide, 1930's on, mix of 150	SB	5.00
797	India States Charity Seals for temples, sacred cows, etc., most typeset	SB	15.00
798	Cinderella mix of about 1000, Charity Seals, Expos, etc.	SB	20.00

## LITERATURE

799	FORBIN "Catalog de Timbre Fiscaux" reprint of 1915- Edition, Spiral Bound, VF	SB	20.00
800	As above, Bound Hard Cover copy, V.F.	MB	25.00
801	" Printed Cancellations 1862-1883", Beaumont 1972, 40 pgs, PB	SB	5.00
802	" American Revenuer", Dec 1967-Mar 1971, 22 copies, not compl	SB	12.00
803	Same, 1971 complete except March	SB	5.00
804	Same, 1972 complete	SB	5.00
805	Same, 1973 Feb, Nov, Dec; 1974 compl except May	SB	5.00
806	Same, 1975 complete except Jan.	SB	5.00
807	Same, 1976 complete except March	SB	5.00
808	Pat Paragraphs, #49-#53, 5 booklets	SB	20.00
809	Same, #54-#58, 5 booklets	SB	20.00
810	" Cat of Federal Rev Stps of Canada" Bond, 74 pgs, by CRS 1953	SB	10.00
811	Canadian Revenue articles, most lit taxpaid, CRS publication, 52 pgs	SB	8.00
812	Taxpaid Stamps of Canada, CRS publication #25, 1934, 76 pgs	SB	10.00
813	Moody's 1974 Transportation Manual, 1807 pgs, listing current operating Railroads	SB	4.00
814	" Harmer's Stamp Hints" #3, Sept 1942: Int's Phil Centen Expo Cats (2).	OPEN	
815	" Flag Cancel Encyclopedia" Langford 1965, 80 pgs, VF	SB	10.00

## ADDITIONAL WORLDWIDE LOTS

816	WELLS FARGO cancels on 7 diff Mexico revs, see "AR" Jan '78	SB	15.00
817	Dominican Rep, 32 diff select items, errors, vars, Hilchey CV \$56.00	MB	25.00
818	EI Salvador, 206 diff select cond, 134 are Forb listed Est CV 180 fr.	SB	75.00
819	Guatemala, 60 diff w/23 Forbin listed errors or varieties Est CV 132fr	SB	55.00
820	" #11 error, "TIMBBE" instead of "TIMBRE", mgn copy	MB	6.00
821	" #14, same error, SE left	SB	10.00
822	Ceylon, Stp Duty, 37 diff 1972//1903 CV 18.25fr, F+VF	SB	9.00
823	" Fgn Bill, #1,2,4,7,8,11 CV 30fr	MB	20.00
824	" #6 CV 25fr, F-VF	MB	20.00
825	" #33 F-VF, CV 20fr	MB	15.00
826	" #34 CV20fr	MB	15.00
827	" #40 uncxd CV 50fr	SB	45.00
828	" #41 uncxd, CV 50fr	SB	45.00
829	" #59III, 60III, 61II-II-III, 62I-II-III, 63I CV 6fr	SB	3.50
830	" #70I, 71I, 72II-III, 74II CV 7.10 fr	SB	3.00
831	" #88II scarce stamp, only 600 sets issued	SB	12.00
832	" W/House Warrants, #2, #4, pch cxd CV 12.50	SB	5.00
833	Hong Kong, 25 diff select cond.	SB	7.00
834	China, 68 diff opts on Great Wall 1 cent brown	MB	13.00
835	" 80 diff opts on Great Wall 2 cent green	MB	20.00
836	Spanish Cuba, Forb #13 w/5 diff opt designs, VF mint	CV	25 fr
837	" Munic. Matanzas, 7 diff Forbin listed	CB	13.75fr
838	Liberia, Hilchey #1,1a,21,21a CV \$80.50 all VF	SB	30.00
839	Persia, 42 diff Forbin listed, CV 14.35fr	SB	7.00
840	Portugal, 34 diff plus 17 diff Colonies CV 29fr	SB	12.00
841	Russia, Postal Savings, 8 diff to 100R, see "AR" Mar '77	SB	3.00
842	" Livney, Cadastre #8, fine used	MB	15.00

End of Auction No. 17

Closing date April 21, 1978

Use bid sheet (or copy) found in this issue.

This auction is one of the benefits of membership in the ARA. Encourage other collectors interested in revenue and cinderella stamps to join. Application blanks (free) and sample copies (75¢ pp.) are available from the Editor, Box 573, Rockford, Iowa 50468.

(42 Lire — continued from page 30)

"The intense greasy ink which appears on the back of the two examples (of which he knew) was not used at that time at the State Printing Works. However I must admit that the printer's type used for the inscription '42 Lire.' is similar to the type used for Italian words at the State Printing Works. If we consider these to be philatelic counterfeits made by modifying the originally engraved wording for the purpose of profit, we must simultaneously admit that the erasure of the two-line inscription and the application thereafter of the one-line inscription was done masterfully. From the outset, Lombardy was certainly the classic country where the Austrian values were falsified; thus whether the one-line inscription is genuine or fake, it is always classified as being among the most interesting in appearance of this type of stamp."



Two copies of the one line inscription.  
Both showing the handwritten  
"Stipulato."

One must note that the copies with the inscription on one line are printed on thin paper like the regular stamps with the typeset inscription, while the stamps with the engraved inscription are printed on much thicker paper.

I now wish to explain my theory regarding the production of the 42 lire value with the one-line inscription. We must note that the vignette has two blank spaces designed to contain the two-line inscription. Influenced by what I have read on page 105 of the 1929 Mayr-Hanus catalogue, which considered them to be a trial printing, I quickly surmised that one or more sheets of these stamps may have been printed with the one-line inscription, but not having satisfied the technical directors of



The offset on the back of the one line inscribed stamps.

the State Printing Works, the format was changed to that with the value inscription divided between the two blank spaces.



Four additional copies of the 42 Lire stamp with the two line inscription.

WORLD WIDE REVENUES IN PACKETS ALL DIFFERENT AS LISTED

25 Italy . . . . .	12.00	20 Germany . . . . .	1.00	10 Uruguay . . . . .	2.00	500 World . . . . .	40.00
.50 Italy . . . . .	3.00	40 Germany . . . . .	2.25	20 Uruguay . . . . .	5.00	1000 World . . . . .	100.00
100 Italy . . . . .	9.00	85 Germany . . . . .	5.00	25 Uruguay . . . . .	7.50	1500 World . . . . .	450.00
150 Italy . . . . .	18.00	110 Germany . . . . .	7.00	15 Ecuador . . . . .	1.25	2000 World . . . . .	800.00
325 Italy . . . . .	50.00	150 Germany . . . . .	10.50	50 Ecuador . . . . .	7.50	100 USIR . . . . .	3.00
10 Israel . . . . .	1.00	200 Germany . . . . .	15.00	100 Ecuador . . . . .	16.00	200 USIR . . . . .	15.00
20 Israel . . . . .	2.25	10 Austria-Hungary . . . . .	1.00	10 Romania . . . . .	1.00	500 USIR . . . . .	250.00
30 Israel . . . . .	4.50	25 Austria-Hungary . . . . .	4.00	20 Romania . . . . .	2.50	100 US State . . . . .	3.00
50 Israel . . . . .	12.50	50 Austria-Hungary . . . . .	10.00	25 Romania . . . . .	4.00	200 US State . . . . .	10.00
20 Peru . . . . .	1.75	20 France . . . . .	2.00	300 World . . . . .	10.00	300 US State . . . . .	35.00

All types assorted \$50-\$2500; 1000-\$7500; 2000-\$4000; 3000-\$9500.

US STATE REVENUES IN PACKETS BY STATE OF ISSUE

10 Alabama . . . . .	1.00	10 Indiana . . . . .	1.00	7 Massachusetts . . . . .	.50	20 Pennsylvania . . . . .	4.00
20 Alabama . . . . .	2.50	25 Kansas . . . . .	1.00	10 New York . . . . .	.50	10 Tennessee . . . . .	1.00
10 Arkansas . . . . .	1.00	50 Kansas . . . . .	2.50	20 New York . . . . .	1.50	10 Utah . . . . .	5.00
10 California . . . . .	1.00	75 Kansas . . . . .	5.00	25 New York . . . . .	2.00	20 Utah . . . . .	5.00
20 California . . . . .	2.50	20 Louisiana . . . . .	1.75	30 New York . . . . .	3.00	10 Washington . . . . .	1.50
10 Florida . . . . .	1.00	35 Louisiana . . . . .	4.75	10 Pennsylvania . . . . .	1.00	20 Washington . . . . .	3.00

Terms: Cash with order, returns for full refund must be made within 10 days of receipt. Postage and insurance paid on all orders over \$25.00 to US addresses only, all others please add postage and insurance minimum 50¢. Refunds for sold out items returned with order. Make remittance in US funds only, please.

Approvals: Approvals of revenue and postage stamps are available with deposit and specific request for a particular area.

J.L. McGuire

P. O. Box 7152

New Haven, CT 06519

As the copies of the 42 lire with the inscription on one line became known only after the publication of the *Revista del Francobollo* of June 1898, I began my research for other examples which had come to embellish Italian collections from that point in time.

I have continued searching for these items and place before you photos of the four which I know about.

The four stamps are printed on thin hand-made paper and are perforated 17 x 15. The pale green shade of the background is a bit yellowish on the first example ("abbiamo"), but this could be the result of the washing to which the example was submitted in order to remove paper and gum from it.

The intaglio printing of the design and the typographic printing of the value seem identical.

The "42 Lire." wording is different on each of the four stamps, as it is composed of printer's type, each character of which has its own peculiarities or breaks.

To confirm the fact that they are not from one plate position which was accidentally inscribed in this way, but that we are dealing with an entire sheet, there are differences which are encountered in the engraved design. These are particularly visible in the lower part, under the two-headed eagle. The fine outline which surrounds the blank space differs notably from one example to another.

A peculiar characteristic of the four stamps is the offsetting on the back of the words "42 Lire." This is not a question of the color "bleeding" through the paper, or of transparency, but a



A copy of the 1 Lira 50 Cent stamp showing an offset similar to that on the 42 Lire.

genuine offset variety which is very rare and which I have not seen except on several examples of the 1 Lira 50 Cent.

My conclusion is to absolutely reject the supposition that the 42 lire variety is a counterfeit. A single trial printing sheet was probably printed with this typeset composition and received the offset by being placed too quickly on a sheet of paper which had received the first model or proof impression of the typographic frame containing the one-line inscription.

The offsetting serves as a mark of guarantee.

This sheet was taken from a certain number of watermarked sheets which had already received the first impressions — green background and black medallion — and was not discarded in order to avoid the inevitable operations necessary to discard a sheet of watermarked paper.

It was therefore sent to Italy and placed in the stock of the "Uffici di Commisurazione."

## AUSTRIAN REVENUES: CANCELLATIONS AND CENTERING

by Martin Erler, ARA

Collectors of revenues are confronted with the problem of cancellations in a quite different manner than those of postage stamps. Considering the often high denominations of the revenue stamps, the authorities issued laws ordering a most thorough cancellation to preclude additional use. This is especially true of the early Austrian revenues.

The government decree to the officials ordered the application of a pen cross over all stamps, together with the manuscript date. Additionally, several other forms of cancellation are known for which collectors have a wide range of pricing.

It is understandable that collectors dislike any cancellation that defaces a stamp (especially the excesses of too heavy a pen cross, too much manuscript, smeared seals, etc.) But if these cancellations were to be ignored, then correctly used revenues would have to be excluded en masse. As a result there is a wide difference in pricing. The following summary is based on a clear and not too heavy a cancellation:

- a) pen cross with pen date, or with additional pen manuscript crossing the stamp ..... 20% of catalog
- b) pen cross only ..... 30% of catalog
- c) clear manuscript only (not defacing the center) 100% of catalog
- d) official seal and small manuscript ..... 80% of catalog
- e) official seal only, and clear ..... 100-150% of catalog
- f) embossed seal (provided stamp is not cut) ..... 100% of catalog
- g) cut cancellation (most high denominations) ..... 10% of catalog

In some cases, stamps without a pen cross are rare (Bosnia, Militargrenze). Here, stamps with a clear seal and no other cancellation command much higher prices (to 200%).

The second problem is centering. The majority of early Austrian revenues shows a very poor centering, since the stamps were printed very close together. Catalog prices are for average copies,

i.e., stamps that do not show "white perforations" all around. For those which have them, the stamp is considered fine to very fine

in most of the early issues. Centering with extremely wide margins all around command a considerable premium (100 to 300%), especially for the high denominations.

## U.S. REVENUE COLLECTIONS, JOB LOTS, ACCUMULATIONS, RY1-4 WANTED

Show dealer starting Revenues of high quality and cancels seeks material. Advise before shipment. Always want and can pay high prices for Persian Rugs, RB10a's, INVERTS, FIREARM TRANSFER STAMPS (RY1-4 need NOW), RH1-4, RI1-13, RJ1-11, RL1-8, RP1, RT1-30 RU1-16, RVB1-2, RX1-46, RZ1-18, etc. and anything unusual and marketable, especially specialized collections —

Try Us  
Longtime ARA Member  
ROBERT L. MARKOVITS, PRESIDENT

Quality Investors, Ltd.  
P.O. Box 891, Middletown NY 10940  
(914) 343-2174

# SECRETARY'S REPORT

Bruce Miller, Secretary  
1010 So. Fifth Ave., Arcadia, CA 91006

## NEW MEMBERS

- 2736 ALGUS, Dr Seymour, 39 Milburn St, Rockville Centre, NY 11570, by Kenneth Pruess. Fishing, hunting, wildlife stamps.  
 2738 BELGHAUS, Fred W., 7-22 Mansfield Dr, Fair Lawn, NJ 07410, by Secretary. All revs.  
 2731 CINKOSKE, Bernie, 1215 Pickwick Place, Bloomington, IN 47401, by Secretary. US revs Scott and non-Scott, state revs.  
 2742 CLEMENTS, Peter T., PO Box 715, Dunedin, New Zealand, by F. C. Kinsky. All revs and cinderellas of Europe, esp. Austria, Hungary, Germany; US revs and Xmas seals.  
 2724 COLLINS, Bruce N., PO Box 167, Moran, WY 83013, by G. M. Abrams. Wildlife, conservation and related topics.  
 2741 CRAIG, William D., GPO Box 1248M, Hobart, Tasmania 7001, Australia, by G. M. Abrams. Collector/dealer—revs and RR stamps of Australia and Austria.  
 2720 CROWELL, Robert, 11 Williamson Ave, Newburyport, MA 01950, by G. M. Abrams. Collector/dealer, "Lamplighter"—17th and 18th century Br. and Amer. embossed revs.  
 2727 DOUGLASS, Morris J., PO Box 23, Magalia, CA 95954, by G. M. Abrams. US.  
 2744 ENZLER, Hugh, 121 Shoshoni Trail, Apple Valley, MN 55124, by APS. M&M.  
 CM2728 HARRIS, Roy, 131-36 Francis Lewis Blvd, Laurelton, NY 11413, by Terence Hines. Genl revs.  
 2729 HOFFMAN, Stephen D., 720 Bennington Dr, Rochester, NY 14616, by Bert Kiener. Dealer. Flower City Stamps & Coins. US M&M, "plus genl interest in entire field."  
 2721 HURSH, John R., 1620 Schirm Dr, Middletown, OH 45042, by G. M. Abrams. US and Belgium revs, some other cinderellas.  
 2740 KORAB, Susan, 26 Ferguson Ave, Sault Ste. Marie, Ont P6B 3J4, Canada, by Eric Jackson. US and Canada revs, state revs.  
 2716 KRAUS, Joanne, 1507 Edris Dr, Los Angeles, CA 90035, by G. M. Abrams. GB, Br. Empire, genl foreign.  
 2733 LUTZ, Howard, 3948 Adrian SE, Warren, OH 44484, by Charles Hermann. State fish and game, US beer stamps.  
 2725 NEVINS, Thomas C., PO Box 4354, Hayward, CA 94544, by G. M. Abrams. US locals, carriers, telegraphs, all revs and stamped paper.  
 2717 PETERSON, Gary, 1068 Leckie Dr, Sarnia, Ont N7S 1B6, Canada, by James R. Giegerich. Austria-Hungary, German and Chinese revs, Chinese locals. German locals and RR.  
 2739 ROBINSON, Ruth, 33 Gaynor Lane, Commack, NY 11725, by G. M. Abrams. Dealer, "Ron's Stamps"—US.  
 2737 SCHEA, Merlin B., 6815 Riverton Dr, Fort Wayne, IN 46825, by Kenneth Trettin. Novice, seeks knowledge US revs, telegraphs, other BOB.  
 2745 SHUART, F. W., PO Box 908, Mesa, AZ 85201, by Sam Beck. Dealer, all US and state revs.  
 2735 STALLINGS, Skip, 7302 Mullins, #804, Houston, TX 77081, by Frank L. Sente. Coca-Cola cancels on 1898 proprietaries.  
 2726 SWATEK, Joe, 2800 NW First, Lincoln, NE 68521, by G. M. Abrams. Mainly WWII ration material, also special tax, M&M, telegraphs, waterfowl.  
 2722 TARNOWSKI, George, Roberts Road, Ambler, PA 19002, by F. R. Ellwanger. Danish and German RR and steamship parcel stamps.  
 2718 TAYLOR, E. G., 35 Tompkins Lane, Ajax, Ont L1S 3L8, Canada, by G. M. Abrams. Fine used Canada revs.  
 2730 VALENTE, Virgil R., Prospect St, Milo, ME 04463, by Joe Siemion. Scott-listed US revs.  
 2719 VOGL, Joseph L., 1028 Lantana Dr, Los Angeles, CA 90042, by Kenneth Trettin. Crete, Russia, Batum.  
 2743 WEXLER, Fred, 14 Jackson Ave, Peabody, MA 01960, by Kenneth Trettin. Collector/dealer-US revs, occasional foreign.  
 2723 WILSON, Richard S., 929 Penwood Dr, New Albany, IN 47150, by Secretary. Tobacco and cigarette stamps.  
 2734 WUNDERLICH, Howard, 308 Parkwood St, Ronkonkoma, NY 11779, by G. M. Abrams. Locals, revs, telegraphs, bogus and phantoms.  
 2732 YULE, William H., Jr, 6511 Gobernador Rd, Carpinteria, CA 93013, by G. M. Abrams. US, Central and South America, British.

Highest membership number on this report is 2745

## REINSTATED

- 1115 LAURIA, Frank P., PO Box 303, Mamaroneck, NY 10543, By G.M. Abrams. paper collectables, incl revs, seals, tokens, state lottery tickets, modern locals, etc.  
 1716 Richard P. Moszynski (Winnipeg, Canada)  
 2459 Barry Newton, Box 107, Broadway, NJ 08808  
 1059 SOCIETY OF PHILATELIC AMERICANS, c/o Editor Belmont Faries, 11713 Chapel Rd, Clifton, VA 22024, by G.M. Abrams. Exchange NDP.

## RESIGNED

- 2047 James Fosbary  
 2351 Jack Wan

## DECEASED

- 1685 John E. McGowan, MD

## ADDRESS CHANGES

- William R. Benfield, PO Box 15247, Seattle, WA 98115  
 Dr William G. Kremer, PO Box 1216, Bartow, FL 33830

James J. Manak, 402 5th Ave, Sterling, IL 61081  
 John E. Ott, MD, 7000 Marbury Rd, Bethesda, MD 20034  
 John L. Parker, 1840 Sloan Ave, Latrobe, PA 15650  
 Lawrence W. Popowski, 8105 Crispin St, Philadelphia, PA 19136  
 J. J. Turnaukas, 210 Orion Ct, Milpitas, CA 95035  
 Louis W. Yagle, 53 Holland Rd, Churchill Borough, PA 15235  
 Anthony S. Yarabek, 60 East View Dr, Valhalla, NY 10595

## MEMBERSHIP STATUS

Previous membership total .....	1481
New members .....	30
Reinstated .....	4
Resigned .....	2
Deceased .....	1
Dropped NPD .....	152
Current membership total .....	1360

## DROPPED FOR NON-PAYMENT OF DUES

2230 Dr William G. Anderson	1612	Ronald D. Lowden, Jr
1969 Dudley W. Atwood	2299	David R. Lucas
2345 Stirling A. Baker	2205	Bhag Chand Luhadia
956 Charles J. Bellinghausen	977	Mrs Ethel R. Magee
2415 Blase A. Bevacqua	1470	Richard F. Maney
1921 Brian Birch	2319	John B. Martin
2254 Charles W. Bird	2026	Lawrence Matthews
1288 Michael M. Bird	2388	Gary Moczarney
2102 E. Clark Bloom	2137	John J. Monteith
1660 George Q. Booth	2033	Joseph P. Morgan, Jr
1567 James J. Brady	1954	Edwin W. J. Morris
1910 Benjamin Bump	1777	Philip A. Morris
2323 Paul H. Burmeister	1670	Errol L. Murphy
1965 Bruce S. Byrne	2119	William J. Murphy
2414 Julius Cohen	2340	Scott A. McClung
2066 John W. Coons	2420	Vasco McCoy
2041 Col. Grover Criswell	2179	Arthur McNally
2379 Norman S. Davis	2366	David W. McNamee
2354 Patrick W. Demao	2269	Mahendra M. Nanavati
2008 Dr D.L.J. Desire—Tesar	2289	Dr Arthur Nelson
1839 Albert G. Dewey, Jr	1199	John B. Norton, Sr
1691 T. Lee Dixon	2152	Thomas F. O'Connell
2347 Edwin R. Dobbins	2413	Roland Osbold
1988 John F. Dunn	2320	Philip P. Perkins
1522 David A. Endicott	1477	Van Ness Philip
2232 Pat Erickson	2364	Eugene S. Pliner
1994 Lawrence H. Estrin	1344	Thomas J. Pokorny
1937 Juan L. Farah	1496	Charlotte Pollock
815 Judge J. Richard Fay	1907	Alan C. Powers
1587 Dr William G. Field	1769	Robert E. Pratt
1596 Franklin F. Flore	2429	Robert B. Ramey, Jr
2027 Theodore J. Foster	1901	Raymond G. Regnerus
2383 William Freiter	1876	Harry Reich
2085 Marvin Frey	2434	Dr Dominick J. Riccio
1052 Ronald Friedlander	1978	Steven H. Richards
997 Robert E. Fuerst	2162	Alfred E. Risdon, Sr
1067 Douglas Gary	1618	Paul Ritchie
1634 John R. Gentile	2131	Donald C. Roesser
1760 Gold Post Galleries	2156	Arthur J. Rosen
1633 Joseph C. Grace	1894	Robert C. Ross
576 Victor E. Graham	2365	Joseph Ruggerone
2144 Steve Grenard	1462	Timothy J. Ryan
1919 Ivan F. D. Groves	681	Alexander T. Sanders
2272 Harold G. Haas	1743	Jaime A. Santander M.
1274 Donald E. Hallinger	2086	Wayne Schwecke
2368 Mrs Terry Hamka	1284	Charles Gardner Shaw
2291 Jack Harris	2304	Richard D. Sheaff
1333 Kenneth O. Harrison	1465	Stephen Sheldowitz
1558 Joseph M. Hastings	2321	John R. Shelton
2237 John P. K. Haydon	2170	Kantilal Shridharani
2180 Thomas R. Heckman	1824	Peter Squibb
1528 Harriet A. Hintze	1332	Norbert J. Stachura
2292 James D. Hobgin	2385	Richard T. Stanton
1108 Dr Leon Horowitz	874	Nevin A. Stauffer
2032 Chi—I Huang	1532	Michael A. Stefanowicz
1252 R. E. Humphrey	2045	Bonnie M. Strong
1539 Curtis M. Hutchins	2283	Peter J. Sullivan
2216 Joseph B. Iarussi	2431	Col Ben Z. Swanson
930 Esbjorn Janson	2275	John G. Taddy
2118 Erik J. Jensen	2322	Marilyn J. Thompson
2316 Mitchell Junkins	2129	Lawrence E. Toon
2294 James E. Kamoe, Jr	1764	Daryl O. True
2139 Carl E. Kane	1240	Thomas W. Turner
2080 Barry S. Katz	2018	Richard J. Tutaj
1865 Leonidas C. Kirlakis	2229	Duane P. Ulrich
1893 Capt Arik K. Komets	2371	Joe Vogt
2328 David Lam	2410	Joel Wachtel, MD
2433 Robert L. Lancione	2435	Virginia White
2107 Ed Langdon, Sr	2426	Art Whitehead
2281 Raimundas Lapas	1348	Jon R. Whirock
2090 Bert Lee	1694	David Williams
1223 Ronald P. Leisher	2406	J. Richard Wooton
2252 Dr John W. Leland	2121	Walter R. Yoho
1419 Louis Lerner	2244	John R. Zentner, Sr
1391 Henry N. Levine	945	Robert H. Zimmerli
2333 James T. K. Ling	1721	Alfonso G. Zulueta, Jr

# REVENUE MART

**Buy, sell and exchange. 5¢ per word minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to: Adv. Mgr.: 11760 Cordilleras Ave., Sunnyvale, CA 94087.**

**WE PAY 1/2¢ each for Scott listed U.S. Revenues. Cut or punch cancels O.K. Domzall, 904 Wright, #4B, Richmond, CA 94804 305**

**WANTED TO BUY: Battleship imperforate pairs and blocks — all Revenue Plate nos., margin markings and guide line corners and plain corners. Bernard Glennon, 5220 So. Glennon Dr., Whittier, Ca. 90601 305**

**CANADIAN REVENUES+TAXPAIDS— Collections, accumulations and better singles bought in any quantity. Top prices paid. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada K0L 1H0 313**

**Leading Revenue Stamp Dealer in U.K. urgently require complete run of the AMERICAN REVENNER magazine from no. 1 to all issues for 1960 inclusive. Also require issues for 1968. Please state price, we will pay mailing costs. Clutterbuck, 13 Sandhill, Newcastle on Tyne, England.**

**INDIANA INTANGIBLES FOR SALE: Extensive stock, reasonable prices. Send large size SASE for free 3 page price list. D & B Stamp Service, P.O. Box 127, Bloomington, Ind. 47401 303**

**WANTED: city, state and federal motor vehicle registration and inspection stamps. Dr. Edward H. Miles, 888-8th Ave., New York, N.Y. 10019 305**

**RUSSIAN REVENUES, fiscal documentaries, vignettes, all labels and dues (fraternal, exhibition, union, co-op, air fleet, commemorative, etc.), and cinderellas wanted. All periods and corollaries. Will purchase or exchange. Martin Cerini, 37 Wyoming Drive, Hunt, Sta., NY 11746 306**

**BUY AT the maximum Great Britain postage stamps fiscally used especially high values, Castles, Machin old and redrawn Lst. 1 values, the newest 1,2,5 Lst. G. B. Massa, Casella Postale 473, 16100 Genova-Centro, Italy 307**

**LIQUOR STRIP stamps — 1/5 gal. red, imperf. pairs. \$1.50 each. Terence Hines, 1480 Commonwealth Ave., #2, Brighton, Mass. 02135 303**

**WANTED: Greek 1896 and 1906 Olympic postage stamps (drachma high values) with revenue overprints. S. Podolsky, 16035 Tupper, Sepulveda, Ca. 91343. 304**

**COUNTERFEIT AND FACSIMILE tax paid stamps wanted. Not cinderellas, but those used to defraud the government of taxes on the consumer. Michael Zinman, Box 104, Ardsley, N.Y. 10502 306**

**14 PAGE Illustrated Canada revenue price-list - 25¢. 100 different Canadian revenues \$12.50. 200 different - \$42.50. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada K0L 1H0 313**

**SWISS REVENUES wanted, hand-stamped, embossed & adhesives, especially on complete documents. Will buy, sell or trade. Donn Lueck, 6238 N. 38th Drive, Phoenix, AZ 85019 304**

**LUNDY WANTED by private collector: Locals used in Lundy that are not the normal items found and wanted. Specifically need Red Cross overprints, early tram tickets and essays. Sanford W. Fields, P.O. Box 82863, San Diego, Ca. 92138 305**

**WANTED REGULAR suppliers of postage stamps fiscally used, pay the highest prices, any country, worldwide. G. B. Massa, Casella Postale 473, 16100 Genova-Centro, Italy. 307**

**BACK OF BOOK revenues, Special Certified Invert Sc. #RB1d used, genuine, thinned, round corners A.P.S. Cert. Sc. # o103 unused, O.G. genuine in all respects A.P.S. Cert. Send SASE to Shaffie Solomon, 549 East Main Street, North Adams, Mass. 01247 303**

**WORLDWIDE REVENUES — Latest Illustrated "ReveNews" bulletin crammed with worldwide revenue offers - 25¢. Worldwide revenues bought. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada K0L 1H0 313**

**REVENUES WANTED USIR, State, Tax Paid, World. Stocks, Accumulations, Collections and better singles. Send insured with invoice or inventory for offer. McGuire, Box 7152, New Haven, Ct. 06519 306**

**OBSOLETE VIRGINIA Hunting Stamps 10 different. Mint. Includes early first six, 1930's. Colorful forests, animals, state maps. \$7.00. Claude Monteiro, 4615 W. Franklin, Richmond, Va. 23226 304**

**LOCALS WANTED by private collector: Locals used in Morocco during early 1900's. All items have town of Mogador engraved on labels. Any and all items wanted — mint, used, on cover. Sanford W. Fields, P.O. Box 82863, San Diego, Cal. 92138 305**

**CANADIAN REVENUES - Federal and Provincial collections, accumulations, and singles. Buy, sell and/or trade. G. Pollak, 1236F Los Angeles, Ave., Simi Valley, Ca. 93065 311**

**GREECE early Olympic Games postage stamps (1896 & 1906) with fiscal overprints wanted. Please write: Sherwin Podolsky, 16035 Tupper St. Sepulveda, Ca. 91343 303**

**NEPAL REVENUES for sale. Spectacular showpieces for your collection. Giants, \$3. ea. \$5. for 2 diff. Large, \$2. ea. Medium stamps \$1.50 ea, \$8. for 5 diff. SASE for detail price list. Roger Skinner, 1020 Covington Rd, Los Altos, CA 94022 303**

**ECUADOR, SWITZERLAND, KOREA, FRENCH COLONIES AND FORMER COLONIES, ITALIAN MUNICIPALS Gerald Abrams (3840 Lealma Ave, Claremont, CA 91711) has marked up manuscripts of quite a variety of areas. None are yet ready for publication.**

**THAILAND David Sher (2837 Minto Drive, Apt 2, Cincinnati OH 45208) is working along with Dr. Rungson Sittipong and Peter Collins. Though they are working independently, they are in communication with each other. David will identify any Thai material that any ARA member may have.**

**PUERTO RICO Howard Beaumont (111 West Road, Towson, MD 21204) has been working on a complete catalog of this area except the wines and taxpairs.**

**CANADA Yvon Legris (5817 Madore St, Montreal, Canada H1M 1H3) is preparing a catalog of Canadian revenue stamps and taxpairs to be published in French. He would appreciate collaboration.**

**SPECIAL TAX STAMPS Henry H. Wenck (P.O. Box 697, New Milford, CT 06776) is attempting to gather all information about the special tax stamps and their ramifications.**

**INDIAN NATIVE STATES J. F. Staal (555 Buena Vista West #506, San Francisco, CA 94117) currently has a fair accumulation of revenue stamps, court fee papers, specimens, etc and would like to collaborate with others on a much needed catalog. He is able to read many of the Indian scripts.**

**FRANCE General M. H. Fradois (18 Rue du 8 Mai, 69110 Ste Foy les Lyon, France) is working of the first of several parts, the Timbre de Dimension.**

**TASMANIA W. D. Craig (GPO Box 1248M, Hobart, Tasmania 7001, Australia) is currently working on a catalog of the Tasmanian state revenues.**

**THAILAND (Siam) and FRENCH INDO-CHINE (including Cambodia, Laos, South and North Viet-Nam.) Irving Kopf (81 Colonial Court, Plainville, CT 06062) is gathering catalog and historical information in this area. He would appreciate any aid.**

## Midwest Group to Meet

The Midwest Revenue Study Group invites Chicagoland Revenuers to attend its meeting being held in conjunction with Rockford '78 on Sunday April 2, 1978 at the Clock Tower Inn (I-90 & Business 20), Rockford Ill. Beginning at 10 a.m., there will be an informal coffee and rolls get-together to be highlighted by a presentation on Match and Medicine stamps by Ned Lawrence. This will be followed by an informal trading session.

## CURRENT CATALOG EFFORTS

Complied by Kenneth Trettin

In the January issue I invited anyone currently in any stage of a revenue or cinderella catalog project to contact me. Well, there is much activity out there. The following is a list of those who wrote. If there is any change in the status of your project please write to me. If you didn't get listed, again please contact me. This listing will be repeated in the June or September issue depending upon the number of additions and changes to be made.

I will make a few suggestions. Look over the list of subjects. If you are working on a similar project or if you feel that you can assist please contact the person listed. Often it is helpful to exchange photocopies of your drafts. Additions or corrections can be added until a composite list results that is as nearly complete as possible.

**Egypt, Sudan** Peter R. Feltus (4970 Desmond St., Oakland, CA 94618) has the Egyptian manuscript fairly well organized. He plans to extend into the Sudan and hopes to find someone has already started.

**USIR TAXPAIDS** Carter Litchfield (4970 George St., Apt. 2-D New Brunswick, NJ 08901) is working on an extensive monograph on US oleomargarine tax stamps. He is also collecting information on other taxpairs both USIR and state issues.

**PORTUGAL AND COLONIES** John Griffee (64 Ricker Road, Kinnelon, NJ 07405) has already published a partial listing in *Porto-Info* a quarterly printed by the International Society Portuguese Philately. He has covered the Effets de Commerce 1861-1803 and plans to expand.

## New Jugoslavian and Austrian Discoveries

by Adolph Ernst, ARA

Recently it has been discovered that some top values of Jugoslavia first issue of 1921 and the Postage Due issue of 1924, have been officially used for custom duty purposes, and that they are even canceled with a cancellation showing that they belong to the custom office. At present we have for proof only full sheets of them, but the cancellations are of 1922 and 1925 respectively, so that the question arises, what happened between these dates. Probably some better informed experts will help the philatelic community answer this question.

The Jugoslav authorities probably used as prototype the Austrian custom duty authorities, which issued stamps for similar purposes (custom duty). These Austrian stamps are listed in Forbin's Revenue catalogue, as well as other revenue catalogues, as "statistical" stamps, but the wording of the cancellations clearly shows their purpose: Custom Duty. They are different from most other revenue stamps, in so far that they are perforated very properly, seemingly without any plate flaws and varieties, and all stamps are cancelled with regular hand stamps, which bear only, the name of the custom office and the name of the town where the office is located, and a large attractive eagle in the center and no dates whatsoever. The names of the custom offices are mostly in German, but some also in other languages. No pen cancellation or other unclean cancellation methods. These are most of the names:

K. K. HAUPT ZOLLAMT  
 K. K. HAUPTZOLLAMT I. CL.  
 K. K. NEBENZOLLAMT I.  
 K. K. NEBENZOLLAMT II.  
 K. K. NEBENZOLLAMT 2  
 K. K. NEBENZOLLAMT II. CL.  
 K. K. HILFS ZOLLAMT  
 K. K. NEB ZOLLAMT II  
 K. K. FINANZWACHE ABTHEILUNG  
 K. K. ZOLLAMT EXPOSITUR  
 C. K. CLOWNY URZAD  
 C. K. EKSPOSYTURA CLOWA  
 I. R. RICEVATORIA DOGANALE  
 AND A FEW OTHERS -----

Our proof for the Jugoslav part of our discovery are 4 sheets, of which only one of each are known to exist, so that they could be considered as unique items. They are:

SCOTT #13 sheet of 100 cancelled 14-VI. 1922  
 " #14 " " " " 11-II. 1922

They have regular postage size cancellations, both in Latin and in Cyrillic letters: LJUBLJANA CARINARNICA (means Ljubljana custom office)

SCOTT #J19 sheet of 50 cancelled 21.IV. 1925  
 " #J20 " " " " 23.IV. 1925

They have larger oval type cancellations, also in both Latin and Cyrillic letters "POST.CAR.MAGACIN I.REDA, ZAGREB". (means POSTAL CUSTOM OFFICE WAREHOUSE I. CLASS. ZAGREB).

## U.S. REVENUES

Excellent stock of Match and Medicine stamps; First, Second and Third issue Revenues, plus Tobacco Tax Paids. Visit my store, send want list or phone (213) 398-6338.

Chet's Stamp Centre  
 11732 Washington Place  
 West Los Angeles, Calif. 90066  
 Open daily incl. Sunday, closed Monday.

## LATVIA REVENUE STAMPS

1922 Revenues		1921 Court Stamps	
1 sant.	.35	50 kap.	1.00
2 sant.	.25	1 Rbl.	1.00
3 sant.	.60	5 Rbl.	2.50
5 sant.	.75	25 Rbl.	2.50
10 sant.	.40	50 Rbl.	3.50
20 sant.	.50	100 Rbl.	4.25
40 sant.	.60	500 Rbl.	6.00
50 sant.	1.00		
1 Franks	3.75		
3 Lati	2.25		
		1924 Court Stamps	
		1 s.on	50 k. 4.00
		20 s.on	50 k. 3.50
		50 s.on	50 k. 3.00
3 sant.	* 1.50	1 L.on	50 k. 3.00
5 sant.	.50	2 L.on	50 k. 3.50
10 sant.	.50		
40 sant.	.75		
1 Lats	1.50		
10 Lati	7.50		
		1924 Court Stamps	
		10 sant.	1.50
		1 Lats	2.50
		10 Latu	4.75
		1926 Court Stamps	
5 sant.	.40		
5 sant.	* .75		
10 sant.	.40	20 sant.	1.00
10 sant.	* .75	50 sant.	1.00
20 sant.	.60	1 Lats	2.00
30 sant.	* 1.75	2 Lati	2.50
40 sant.	* 2.00	5 Lati	6.00
50 sant.	* 2.25	10 Latu	7.50
1 Lats	1.00		
1 Lats	* 1.50		
5 Lati	5.00		
10 Lati	7.50		
		Livland Revenues	
5 Rpf.	* 1.25		
20 Rpf.	1.00		
30 Rpf.	1.25		
30 Rpf.	* 1.50	2 diff. ea.	* 4.50
40 Rpf.	* 1.75		
		Documentary Stamps	
		50 sant	2.00
10 Rpf.	* 1.00		
20 Rpf.	* 1.25		
30 Rpf.	2.00		
50 Rpf.	* 1.50	1 Lats	4.00
1 RM.	* 1.25		
2 RM.	* 1.75		
5 RM.	* 2.50		
10 RM.	* 3.25		
20 RM.	* 4.50		
50 RM.	* 8.00		

All stamps  
are used  
unless  
marked \*

B.Egle, APS; SPA; LFA;ARA

961 East 78th Street  
Cleveland, Ohio 44103