



The American Revenuer

Journal of the American Revenue Association

TAR was awarded a Large Silver award
for Literature at CAPEX '78 in Toronto.
Be proud members and contributors.
Ken

Vol. 32, No. 6, Whole No. 306

June, 1978

DEWAS STATE (JUNIOR BRANCH) WAR CONTRIBUTIONS STAMPS

By J. F. A. Trowbridge, ARA

INTRODUCTION

Sometime ago I obtained a quantity of these stamps, and this article details the result of my research into them. Regarding the regular issues, which followed the provisional overprints on the revenue stamp, only the "large format" stamps are dealt with here, and the "small format" issue will be the subject of a separate article.

DEWAS STATES

The Dewas States were two relatively small areas of the angle formed by the boundaries of the Malwa Agency and Indore on the west, and Bhopal on the east; Dewas Senior town being about 20 miles N. E. of Indore, and Dewas Junior on the same line about 70 miles away. Apart from the fact that Dewas Junior was smaller in area than Dewas Senior, the names may reflect the relative seniority of the branches of the ruling family, although I have not looked into this point as yet.

TENTATIVE LINPEX ACTIVITIES SCHEDULE

The LINPEX '78 exhibition will be in the Great Plains Room, Nebraska East Union, University of Nebraska East Campus, 38th & Holdrege Streets. The Garden Room, adjacent to the exhibition hall, has been reserved for use by ARA and SRS members. Arrangements will be made to void any parking tickets incurred on campus for show guests.

Holiday Inn Northeast, 5250 Cornhusker Highway, Lincoln 68504 is suggested for show visitors. This is easy to reach from Interstate 80, and from there it is easy to get to the show. However, many other motel facilities are available, some closer, some cheaper. Right on campus is the Nebraska Center, 33rd & Holdrege, Lincoln 68583 (no alcoholic beverages, possibly already booked full for Friday night). For more information, write Ken Pruess.

Revenue dealers who have paid for tables are ARA members Peggy Howard and Ken Pruess; at least one more is expected. Seven revenue exhibits entered thus far. Please, where is your entry?

LINPEX - Continued on Page 96

THE STAMPS

Neither State issued postage stamps, and as far as I know, were entirely dependent on the Imperial postal service. But they both used their own Court Fee and Revenue stamps (loosely termed "fiscal" stamps) in common with most other Native States who were responsible for their own internal revenue matters.

Dewas Junior is remarkable for the range of War Contribution stamps which were issued, but I am ignorant as to what might have been purchased with the funds so raised. By comparison, Cochin State raised enough revenue to launch at least one warship during World War II, but to my knowledge issued no such stamps.



Without overprint



"2" omitted

Provisional issues (W1 & W2)

DESIGN

Upon the exhaustion of the two provisional stamps, a common design was adopted for both the large and small format stamps, as illustrated. This shows a central motif of a figure on the back of a lion in the act of lancing an unfortunate member of the Wehrmacht, i. e. an allegory of St. George and the Dragon. The figure appears to be female, possibly Britannia, but certainly bearing no resemblance to H. M. King George VI. Above this is an arm bearing the torch of Liberty, and on the left and right sides respectively, a tank and battleship, with what appears to

DEWAS - Continued on Page 18

(Ed. note: This paper is reprinted from the British INDIA POST with the kind permission of the Editor Ron Mockford and the author, issue of April-June, 1977, Vol. II/2, #52. The author promises further such papers for our use.)

THE EDITOR NOTES...

...that the vignette appearing in this month's banner is again courtesy of member I. Irving Silverman. I also failed to note that last month's was furnished by member Gene Gauthier.

...that member Chester Callen (27 Marmon Terrace, West Orange, NJ 07052) would like to hear from collectors who have any items (photostats appreciated) of Palestine revenues not presently listed in specialized catalogs. He is compiling a list and will send a copy to all who assist.

...that word has been received from V. Esbensen (Suite 1214, 111 Richmond St. W., Toronto, Ontario Canada) of the formation of The International Society for Indonesian Philately. Of major interest is the breaking up of a collection of the Republic of Indonesia 1945-49 containing a large number of revenues. The collection will be sold by the society by mail auction. Copies of the catalog can be had for US \$1 from Mr. Esbensen. Be sure to indicate an interest in revenues as there will be several sections to the sale.

...that state revenue author's note that the Oct. 1 deadline for the special state revenue edition of TAR will approach quickly. Take a break from the summer yard work and work up an article. They should go to associate editor Lou Alfano.

...that Duane Zinkel reports that half of the extra copies of the 1915 Forbin reported last month are now gone. Only 20 remain. This will be the last of any reprints. Profits are going to the ARA. See page 95 in this issue for details.

...that although the ARA was once noted as the "Secret Society" it is not dead. Unlike a dying organization that has to recruit officers we have many actively seeking office. This year's election ballot appears on page 93. You will notice a large number of candidates for our offices. These individuals are both old time and new members--some have previously held various positions--but, all are active promoters of our group. Now, be sure

to do your active part in the ARA and send in your ballot.

...that the Washington Metropolitan Area Fiscal Society (the ARA-D.C. chapter) puts out a newsletter at various times. They met July 9th at the home of Mort Turner. Interested members in the DC area contact Lou Alfano for future news.

...that news from other chapters would be appreciated and printed. Send info to the editor.

...that new member Richard Horowitz writes: "about the possibility for a new monthly article about Revenue Fundamentals (to appear in TAR). I think that topics of interest would be: how to start a revenue collection; available catalogues and the market pricing of material; types of papers used; printing techniques; etc...As a beginner in revenues, I would certainly be pleased with such articles." I believe that it goes without saying that such a series would be well received by the membership. The question now is: Will anyone submit such a series? Will anyone even just submit one or more articles? This project could be done by many if each would just write a little. Contact the editor with your ideas--I am looking for articles. There is also the possibility that at some future date these could be collected and reprinted as a Revenue Primer. Let's go gang--you don't have to be an expert here, just good solid basic revenue knowledge and a willingness to write.

...that Ken Pruess reports things are progressing smoothly. If you think you will attend be sure to write Ken (1441 Urbana Lane, Lincoln, NE 68505). He will keep you informed of happenings during the summer while the AR takes a little break.

...that you are holding in your hands one of the benefits of an expanded membership. This and future issues will consist of 24 or more pages rather than the previous 16. The addition of many new members has given us the needed funds to make this possible. So for an even bigger TAR take the application from the center of your yearbook and sign up another new member. 1978 in 1978!!

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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 Bienvendeda, 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. Duston, 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

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

THE PRESIDENT'S PAGE

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

THE 1978 ELECTION BALLOT

appears in this issue. Please vote your choices and return ballot to Sect'y Miller per the schedule.

THE SUMMER HIATUS STARTS

with this issue. There will be, as usual, no July or August editions, but we'll be back in September with further ado. Also scheduled for that month is our fall auction. And please don't forget the LINPEX expo to be held in Lincoln, Neb., at which both the ARA and the SRS will be hosted and hold September 1978 conventions. Contact Ken Pruess (1441 Urbana Lane, Lincoln, NE 68505) for further info. This office and Sales will remain open during the summer.

STATE REVENUE SPECIAL PLANNED

In November, we will have our first special edition (as mentioned by the Editor in April). It will be devoted for the most part to US state revenues. Lou Alfano will spearhead; papers are solicited and should be sent directly to Lou (see masthead for address). Advertisers, do your thing (contact Ad Mgr. Mary Ruddell...see masthead...for further information).

IS WE REALLY?

Vic Ansoorge (NYC) reports that he visited a local stamp shop in the city recently, and asked after revenues. The response was: "We don't handle odd-ball material". Bet-cha they carried the stamps (?) of Staffal But now you know what you are. (Vic also indicates that he will provide free sight-seeing services to any ARAers visiting the city. Contact him at 141-39 73rd Ave., Flushing, N. Y. 11367, to take advantage of the offer.)

NO CURRENT CUBAN REVENUES

Erling van Dam (Canadian Rep) sent an inquiry re the subject revs, and received the following reply: "Dear Sirs, in reference to your recent letter in connection with our revenue stamps. We would like to inform you that now, in our country, there are not revenue stamps in use. (Signed) Benito Diaz, Regional Mgr., Banco Nacional de Cuba." (Verbatim).

CHINA PART 5 READY

Chi Wen Yen writes from Taiwan that the 5th in his series of illustrated booklets on the subject stamps is now available. Order directly from him at P.O. Box 3283, Taipei, Taiwan, ROC. Priced at \$4 US by air. Parts I and II are still obtainable at \$3 each, Parts III and IV at \$4 each, all via air. Overseas members write direct for prices.

AND A NEW P.R. CATALOG

Scott lists, in the US Specialized, some 9 excise and 32 rectified spirits revs (+ the Boutwells) for Puerto Rico. A new book has been published, further specialized, which lists the telegraphs, and in the BOB well over 89 excise/docs (thru 1953) and some 59 varieties of rectified spirits (+ the Boutwells). Hardbound, bilingual (Sp./Eng.), well-illustrated, the book may be somewhat overpriced at \$15, but those who wish a copy may order

directly from P. M. R., PO Box 8211, Fndez Juncos, Sta., Santurca, P. R. 00910.

AND ERLER'S LATEST

Now ready for mailing from THIS OFFICE (address above) is the first of the projected series on Austrian revenues. This part, 18 pages, paperbound, illustrated and extremely detailed, covers those Austrian revs over-printed for use at the Austro-Hungarian Military Border. It is bilingual (German/Eng.) and priced in US dollars. Available at \$2.50 postpaid in US currency (CWO please) in the US/Canada. Overseas members please write directly to Mr. Erler (address in masthead).

BUT, MEXICO'S IN TROUBLE

We are advised that the planned update to the Stevens catalog on the subject revs is suffering from lack of data, especially in the area of Renta Interior after 1988. A team has been formed to obtain this info, and if you can help, please write directly to: Chris L. Moser, 795 Bellflower Blvd., Apt. 28, Long Beach, CA 90815.

REPRESENTATIVE APPOINTED IN JAPAN

A first, and member A. G. Smith, a temporary resident of Nagoya, has volunteered to assist as he can in the country. Our gratitude for any accomplishments, in advance. The masthead has been changed accordingly.

SISSONS NEW CANADIAN REV CATALOG

The long awaited update of the subject catalog, last in 1968, is now available from our Canadian Rep, E. van Dam (address in masthead); in US, \$5 surface, \$5.75 by air; in Canada \$5 and \$5.50 Canadian; overseas \$6.25 Canadian, surface mail.

POSTAL IMPROVEMENTS STRIKE HOME

It came today on the radio (and this is no joke): The 200 hourly postal workers in Santa Cruz, CA, did not receive their pay checks due on May 12th. NO PAY. You see, their time cards for the previous week were lost in the mails.

FOR THE LOCAL POST BUFFS

Jacob Kliner has started the Park Ave. Local Post, on May 5th, issuing his first 2 stamps. All profits to a charitable organization. Those interested may drop Mr. Kliner a note at 750 Park Ave., New York, N. Y. 10021. SASE required. (Any others you'd like announced, gang?)

L'EXCHANGIST UNIVERSEL

The subject journal, in French, is one which carried many updates by Forbin to his 1915 epic, during the 1920s.

Continued on next page

LICENSE & ROYALTY

Union Paper Collar Company

1 1/2 Lake. Holcombe No. 11 The Scarce Full Signature Lithograph.

Pretty singles 2.00

Pairs or block 4 Pro-Rate75

Seconds, Folded, Small Tears, ETC., (But nice looking)75

I am cutting up a full sheet of 98 (7x14) about 90 available.

(Orders including an SASE receive priority)

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



thru 40s. It is the object of a search by Bob Mason (1506 Fincke Ave., Utica, N. Y. 13502) for selected issues to obtain a complete set. If anyone can help, please write Bob directly. (And we can also use a full set in the library).

LITERATURE OFFERS

John Bobo (1668 Sycamore St., Des Plaines, Ill. 60018) offers the following. Postage is extra; book rate for each in 46 cents; weights are given in the event you wish first class mailings:

1. US First Issue/Georgi/1962, 29 pp, 4 oz.; \$4.00
2. 1941 Wine Stamps/Bidwell/1965, 44 pp, 4 oz.; \$4.00
3. Jugosl/Bos-Herz/Serbia etc/Spajic/93 pp, 16 oz; \$15.00
4. Swiss/Schaeffelberger/1960, 80 pp, A-L only, xerox, 6 oz; \$7.50
5. License & Royalty Stamps/Holcombe/1938, 38 pp, w/1944 addendum, 6 oz; \$8.00

DREAMER OF THE YEAR

Without further comment (those who may wish to may write directly to the paper), the following WANTED ad is reprinted from the May 29 edition of Linn's, dealer's name omitted:

WANTED TO BUY UNITED STATES REVENUES

We pay for uncut revenues
any that catalog \$10.00 or more:

25% SCOTT

No cut canc. no perf. initials, no punched!!

Wanted to buy: better grade Canada revenues.

CHAPTER 25: BIGOTRY IN ACTION??

BIRTHDATE _____ NATIONALITY _____ RELIGION _____
APPLICATION IS HEREBY MADE FOR (UNDERSCORE APPLICABLE WORDS): ADMISSION,
REINSTATEMENT, AS A BOOSTER \$8, CONTRIBUTOR \$6, MEMBER \$5 AND
AGREE TO UPHOLD ITS RULES AS A COLLECTOR, DEALER, ACCUMULATOR,
SPECULATOR. SIGNATURE _____

Note here a portion of the application for the happy revenue "club", and the requirement to UPHOLD ITS RULES. Would it not be wise to know what they are? Has anyone seen them? Further, note the blanks for NATIONALITY and RELIGION (and what happened to RACE?) My copy of Webster lists 5 definitions for Nationality. I wouldn't know what to insert. The asking of Religion has been outlawed throughout the business world and the Government (unless you are working for a church), and no philatelic organization (which this "club" is not) requires such data. Indeed, what possible difference could either make? Were I to apply, I'd insert "Mayan" and "Sunworshipper" respectively. You, however, might wish to use "NOYB" (None of your business).

CHAPTER 26: ASININITY IN ACTION

In January we offered here, as reproduced by the DC Chapter, selected pages from the Cabot 1940 catalog of state revenues. The OWNER of the happy revenue "club" sent a letter to DC threatening legal action, since "I own all the rights to the Cabot." DC advised Happy that the copyright on the Cabot had expired in 1967, WITHOUT RENEWAL, and that it was now in the public domain, copyable by anyone. Happy backed off to: "Isn't it UNETHICAL AND IMMORAL (caps mine...GMA) to copy something belonging to someone else, even uncopyrighted?" Loud guffaws, all, since Happy's newsletters are replete with copies of clippings from Linn's,

Stamp Collector, STAMPS Magazine, and other assorted publications. WITH PERMISSION?? Further, Happy is selling (as "club" material) items previously published by the State Revenue Society. WITH PERMISSION??....(A most surprising revelation next issue; stay tuned).

TURKISH CYPRUS SURCHARGES

Pursuant to our prior mentions of these issues, we are advised by J. Barefoot (85 Saltergate, Chesterfield, Derbyshire, England S40 1JS) that in 1977 the set was revalued (in black) in Turkish Lira (=T.L.) on the original Cypriot currency. See foto. Mr. Barefoot may have some of both the original and the surcharged sets available, so drop him a note if you are interested. The revalued set: 0.50 on 15 mil, 1.00 on 10 mil, 4.00 on 25 mil, 5.00 on 500 mil, 10.00 on 250 mil, 20.00 on 50 mil, 25.00 on 100 mil, and 50.00 on 1000 mil.



RHUBARB II

There has been no response to our comments on the oleo stamp ripoff (see March 78 journal, page 27), but we note that they are back, at the same price, sans catalog numbers, in a recent net price sheet published by one of our dealer-members. Also therein we note the following on which you'd best watch yourselves:

RM 110 used on note at \$22.50 (Scott CV used \$5.00)

RF 16 mint VF at \$40.00 (Scott CV thus \$17.50)

RS 190 used at \$3.50 (would it not be nice to know whether this is RS 190 a, b, c or d?)

RV 30 mint VF at \$11.00 (Scott CV \$3.00)

These are merely samples from the list. The dealer is once again invited to explain.

Send a postcard we can use, and we'll tell you who it is.

AND IN CLOSING, KUDOS

To Joseph L. Ross for the 3rd taken at AUSPEX (Austin, TX) in February for his display of 1862 USIR.

To Guy Rossi for the 1st place Gold captured at the Mesilla Valley Stamp Fiesta (Las Cruces, N. M.) in March for his taxpald exhibit.

To Jim Czul for taking a first at PARFOREX (Park Forest, IL) in March for his Local Posts of the World.

To Dave Christy for the Silver won at OKPEX (Okla. City) in May for his first issue USIR.

To J. M. Shelton for taking a Gold at the annual North Toronto Stamp Club Show in April for Canadian federal revenues.

To Martin Richardson for the Grand Award taken at AIRPEX (Dayton, OH) in April for his US Playing Cards. Also took the APS First AND Research awards.

To Millicent Hansen who took a First at SANDICAL (San Diego) in April for her Private Die Prop Medicines.

To Terry Hines, for the Bronze taken at the Boston Philatelic Society's "Boston Show" in May, for his exhibit of Indonesian revenues.

At the same show, Matty Koref took a Bronze for his Medicine Corner Cards (and the same was exhibited at MAIPEX '78, Portland, ME, and took a Gold.)

At the Iowa Stamp Show (Clear Lake, IA) in April, Kudos to the following ARA'ers:

Kenneth Pruess a Grand, a First, and an ARA ribbon for his State Taxes—a History; to Louis and Janice Alfano a Second for their 19th Century Caylon 3 Part Foreign Bill

Pres. Page Continued on Page 96

The American Revenuer June, 1978

REDEMPTION OF CIVIL WAR REVENUES

George T. Turner, ARA

Recently I was asked how Civil War era tax stamps were redeemed. The stamp excise taxes originally were to continue for a period of twenty years according to the Act of July, 1862. This was changed when in 1872 all the taxes of Schedule B, except that on bank checks or drafts, were repealed. Thus the need for high denomination revenue stamps was done away with. The 2 cent tax upon checks continued as were the taxes set forth in Schedule C for proprietary articles until July 1, 1883.

Regulations and instructions for the redemption of adhesive stamps and imprinted stamp paper were located in the Circulars issued by the Commissioner of Internal Revenue at such "points in time." For any collector of "On Document" revenues, these are useful and particularly significant. The several Circulars pertaining to the subject are reprinted here in their entirety.

1872 REDEMPTION

SPECIAL No. 121

Circular Letter to United States Assessors, Collectors, Assistant Treasurers, Designated Depositories, and Postmasters, to whom Internal Revenue Adhesive Stamps have been intrusted for sale under Section 170 of the Act of June 30, 1864, and who, on the first day of October, 1872, may remain indebted therefor to the Government.

TREASURY DEPARTMENT,

Office of Internal Revenue, Washington, August 30, 1872.

By section 36 of the act entitled "An act to reduce duties on imports, and to reduce internal taxes, and for other purposes," approved June 6, 1872, it is enacted "that on and after the first day of October, 1872, all the taxes imposed by stamps under and by virtue of Schedule B of section 170 of the act approved June 30, 1864, and the several acts amendatory thereof, be, and the same are hereby repealed, excepting only the tax of two cents on bank checks, drafts, or orders."

The tax upon instruments now required by law to be stamped, will accordingly cease as regards all instruments, documents, writings, or papers that may be issued on and after the first day of October next, excepting only bank checks, drafts, or orders.

The tax upon proprietary articles mentioned in Schedule C remains, and will continue on and after October 1, as per instructions contained in Series 6, No. 10, and in Schedule of August 25, 1871, excepting upon the following articles, embraced under the head of "canned sauces," &c., which are exempted by the act of March 5, 1872, viz: sauces, sirups, prepared mustard, jams, and jellies.

The only revenue adhesive stamps, therefore, that will be required for sale by agents, on and after October 1, 1872, are the two-cent documentary stamps above mentioned, and the one-cent, two-cent, three-cent, four-cent, five-cent, and six-cent proprietary, and such private-die stamps as may be specially intrusted to assistant treasurers or designated depositories for delivery to the proprietors who may be entitled to receive them.

All revenue adhesive stamps other than those mentioned in the preceding paragraph, which may remain unsold at the close of business on the 30th day of September, 1872, must be returned by mail, registered, to this office, as soon as possible thereafter, to be placed to the credit of the officers to whom such stamps were intrusted, and all stamps that may be needed by collectors after the 30th of September next for stamping instruments which may have been made or issued prior to October 1, 1872, without being duly stamped, or with a deficient stamp, will be procured directly from this office.

It is required of the officers named in the caption to this circular letter who may have on hand unsold two-cent documentary stamps, or proprietary stamps of any denomination of the old issues, that they return the same to this office immediately upon receipt of this circular for credit in account, if there be no sale for them, or for exchange for stamps of the current series, if needed.

The old issues may readily be distinguished from the new by the fact that the former are printed in a single color on plain white paper, whereas the current series are printed in two colors on tinted fibre paper.

Officers whose sales during the past year have averaged less than ten dollars per month, and all postmasters who may desire to discontinue the sale of revenue stamps, are directed to close their agencies on the first of October next, by returning to this office all unsold revenue adhesive stamps of every kind in their possession, and remitting, by certificate of deposit in a designated depository or by postal money order, the balance due on sales not previously accounted for.

For the information of purchasers of stamps, who may have unused documentary stamps on hand on the first of October, 1872, and ask reimbursement for the same, officers are notified that Congress has made no appropriation for the redemption of such stamps in money, but they may be exchanged at this office, at par, for check and proprietary stamps, upon application therefor, accompanied by the stamps.

B. J. SWEET,
Acting Commissioner.

SUPPLEMENT TO SPECIAL No. 121

TREASURY DEPARTMENT

Office of Internal Revenue, Washington, September 19, 1872.

The last clause of Special No. 121 is as follows, viz: "For the information of purchasers of stamps who may have unused documentary stamps on hand on the first of October, 1872, and ask reimbursement for the same, officers are notified that Congress has made no appropriation for the redemption of such stamps in money; but they may be exchanged at this office, at par, for check and proprietary stamps, upon application therefor, accompanied by the stamps."

The First Comptroller of the Treasury has recently given it as his opinion that no special appropriation is necessary for the redemption in currency of such adhesive internal revenue stamps "as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been paid in error or remitted."

Persons who have stamps on hand on and after the first day of October, 1872, which have not been used, may send them to this office for redemption.

The stamps will be sent at the risk and expense of the person sending them. They should be accompanied by an affidavit showing that they have never been used, to whom they belong, and, where it is practicable, when and of whom they were procured.

Parties having blank instruments, with stamps imprinted thereon, which they desire to have redeemed or exchanged, may forward the same to this office to be examined, counted, cancelled. The instruments will be returned to the owner if he requests it, but at his risk and expense. The cancellation will not be such as to render the blanks unfit for use.

Where stamps have been cancelled, or bear other *prima facie* evidence of having been used, the affidavit should set forth all the facts, and the stamps should be attached to the instruments, on which they were used. If the papers cannot be sent, that fact, and the reasons for it, must appear by the affidavit, and there must be certificates from both the assessor and collector that they have each made personal examination of the case and find the facts to be as stated.

The redemption will be made "by repaying the amount or value, after deducting therefrom * * * the sum of five per centum."

Stamps may be exchanged at this office at par for check or proprietary stamps, upon application therefor, accompanied by the stamps.

CHAS. CHESLEY,
Acting Commissioner.

SUPPLEMENT TO SPECIAL NO. 121, REVISED.

TREASURY DEPARTMENT,
Office of Internal Revenue, Washington, January 8, 1873.

The last clause of Special No. 121 is as follows, viz: "For the information of purchasers of stamps who may have unused documentary stamps on hand on the first of October, 1872, and ask reimbursement for the same, officers are notified that Congress has made no appropriation for the redemption of such stamps in money; but they may be exchanged at this office at par for check and proprietary stamps, upon application therefor, accompanied by the stamps."

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Persons who have stamps on hand which have not been used, may send them to this office for redemption.

The stamps will be sent at the risk and expense of the person sending them. They should be accompanied by an affidavit showing that they have never been used, to whom they belong, and, where it is practicable, when and of whom they were procured. The necessary blanks will be furnished on application to this office.

Parties having blank instruments, with stamps imprinted thereon, which they desire to have redeemed or exchanged, may forward the same to this office to be examined, counted, and cancelled. The instruments will be returned to the owner if he requests it, but at his risk and expense. The cancellation will not be such as to render the blanks unfit for use.

Where stamps have been cancelled or bear other *prima facie* evidence of having been used the affidavit should set forth all the facts, and the stamps should be attached to the instruments on which they were used. If the papers cannot be sent, that fact, and the reasons for it, must appear by the affidavit, and there must be certificates from both the assessor and collector that they have each made personal examination of the case and find the facts to be as stated.

The redemption will be made "by repaying the amount or value, after deducting therefrom *** the sum of five per centum."

Stamps may be exchanged therefor, accompanied by the stamps.

J. W. Douglass,
Commissioner.

1883 REDEMPTION

CIRCULARS

CIRCULAR No. 259

Redemption of Internal-Revenue Check and Proprietary Stamps.

1883. } TREASURY DEPARTMENT
DEPARTMENT No. 46 } OFFICE OF INTERNAL REVENUE,
Internal Revenue } *Washington, April 19, 1883.*

In view of the repeal, on and after July 1, 1883, of all taxes payable by check and proprietary stamps, the following statutory provisions governing the redemption of such stamps, and the regulations made in pursuance thereof, are published for the benefit of all concerned:

Section 3426, Revised Statutes of the United States, as amended March 1, 1879, provides that—

Form 81.—REVISED OCTOBER, 1883.

U. S. INTERNAL REVENUE.

CLAIM FOR THE REDEMPTION

OF

INTERNAL-REVENUE

Stamps.

Claimant.

P. O. address,

TREASURY DEPARTMENT,

OFFICE OF INTERNAL REVENUE,

188

Examined and—

\$, less 5 per cent. allowed.

\$, rejected.

Chief of Stamp Division.

Stamp Division.

FORM 81

Illustrated here are the outside cover and inside three pages of a blank Form 81. This is the form called for in the regulations given in Circular No. 259. This item was submitted by member Anthony Giacomelli who adds the following comments.

A number of years ago when it was easier to purchase back of the book I acquired a carton filled with all kinds of revenue

Continued on Page 84

The Commissioner of Internal Revenue may, upon receipt of satisfactory evidence of the facts, make allowance for or redeem such of the stamps issued under the provisions of this title, or of any internal-revenue act, as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which, through mistake, may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been excessive in amount, paid in error, or in any manner wrongfully collected; and such allowance or redemption shall be made either by giving other stamps in lieu of the stamps so allowed for or redeemed, or by refunding the amount or value to the owner thereof, deducting therefrom, in case of repayment, the percentage, if any, allowed to the purchaser thereof; but no allowance or redemption shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner of Internal Revenue, or until satisfactory proof has been made showing the reason why the same can not be so returned.

Section 17 of the act of March 1, 1879, provides—

That claims for allowance on account of stamps arising under section 3426 of the Revised Statutes * * * may be allowed, if presented within three years after the purchase of said stamps from the Government, or a Government agent for the sale of stamps, and not otherwise.

REGULATIONS

1. Check or proprietary stamps presented for redemption should be addressed to "The Commissioner of Internal Revenue, Washington, D. C." and must be forwarded at the risk and expense of the consignor.

2. The stamps should be accompanied by a claim, on Form 81, copies of which form will be furnished upon application to this office.

3. Claims may be sworn to or affidavits made before any internal-revenue officer authorized to administer oaths, without fee. Any other person administering an oath or affirmation must show, by seal or certificate from the proper authority, that he is qualified to do so. An officer in signing a jurat should give the title to his office.

4. Check and general proprietary stamps will be redeemed at their face value, less 5 per cent; private-die proprietary stamps at their face value, less 5 or 10 per cent, according to the rate of commission allowed on their purchase. Stamps may be exchanged for other check or proprietary stamps of equal value until July 1, 1883.

5. In cases where stamped checks or drafts are presented which have been filled up and signed, satisfactory evidence must be furnished that they have never been issued or used in any manner whatsoever. If they have been passed to the payee, or indorsed, the stamps have no redeemable value.

6. In cases where claims for redemption of *imprinted* stamps are allowed prior to July 1, 1883, the blanks upon which the stamps are printed will, in accordance with a long-established rule of this office, be destroyed. In the case of such claims allowed on or after July 1, 1883, the blanks will be destroyed, unless the claimant shall specially request their return. Upon receipt of such a request, the word "Redeemed" will be impressed on the check or draft in letters three-sixteenths of an inch in size, and the blanks, with the stamps so canceled, will be returned to the claimant by registered mail, free of expense, unless he shall otherwise direct, in which latter case they will be returned at his expense. In cases of rejected claims, stamps are always returned to claimants.

7. In cases where an allowance is asked for stamps destroyed, the facts in the case should be submitted to this office, and special instructions as to the evidence required will be given.

8. Stamps will only be redeemed when presented by a *bona fide* owner, or a duly authorized agent or representative of such owner. When a claim is made by a person acting as agent, executor, receiver, or in any other representative capacity, the authority of the representative to so act must be shown.

9. In view of the limitation imposed by statute upon the presentation of claims for redemption of stamps, it will be necessary to submit evidence with each claim as to the date on

which the stamps for which redemption is asked were purchased from the Commissioner of Internal Revenue or a "stamp agent." Stamps imprinted on checks are not sold by stamp agents, and it is often impracticable to ascertain when they were purchased from the Commissioner. In such cases, evidence may be furnished as to the date on which the stamps were imprinted on the blanks. Information as to the date of imprinting can usually be obtained from the stationer who printed the checks. Full instructions concerning the form of affidavit required are printed on Form 81.

10. Claims will be acted on, as nearly as possible, in the order of their receipt, and in all cases as soon after their receipt as the condition of the public business will permit.

Green B. Raum,
Commissioner.

CIRCULAR No. 265— Supplemental to Circular No. 259.

Redemption and Cancellation of Stamps Imprinted on Checks, Drafts, etc.

1883
Department No. 71. } TREASURY DEPARTMENT,
Internal Revenue. } OFFICE OF INTERNAL REVENUE,
Washington, June 1, 1883.

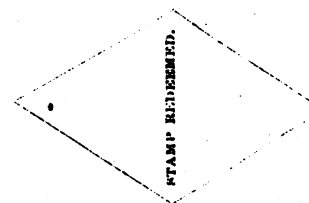
Since the issue of Circular No. 259, dated April 19, 1883, many inquiries have been received concerning the instructions in paragraph 6, which provide, in the case of claims for redemption of stamps imprinted on checks, drafts, etc., allowed on or after July 1, 1883, that the stamps may be canceled and the blanks returned to the consignors upon receipt of a special request for such cancellation and return.

In answer to these inquiries, and in order to facilitate the work of cancellation, the following amended instructions are issued:

Imprinted stamps may be presented for redemption and cancellation at once instead of waiting until July 1. Such of the stamps received as are redeemed in June will be canceled and the blanks returned, if possible, in time to reach the owners July 1.

Stamped blanks may be presented in sheets or bound in books, and will be returned in the same condition. Blanks which have been compressed into blocks or pads must be separated before presentation.

The cancellation of stamps will be as follows (the words "stamp redeemed" being in red ink):



Requests for cancellation in any form other than that indicated above or in any place other than this office can not be considered.

Claims for redemption of imprinted stamps should be made on Form 81, "revised April, 1883," copies of which will be furnished upon application. Care should be exercised in the preparation of claims, as stamps will in no case be canceled until the claim for their redemption has been examined and found to be satisfactory.

Cases will be taken up for examination in the order of their receipt. If the claim in any case is complete the stamps accompanying it will be ordered canceled at once. If the claim is incomplete, and it becomes necessary to call for additional evidence, the case will be laid aside and no further action will be taken until the additional evidence is received.

Walter Evans,
Commissioner.

Continued from Page 82

material. Included was a large envelope which contained a copy of Form 81, correspondence with the Office of Internal Revenue (dated January 4, 1884) and a batch of unredeemed stamps. The stamps consisted of the following: R6--2 copies; R15--27; R19-1; R27--26; R30--2; R24--52; R23--39; R37--5; and R107--245 making a total face value of \$19.16. The R107's were in blocks of 40 and 50 stamps--truly showpieces.

For some reason the original owner, a Mr. Lee M. Sedgwick of Kansas City, MO, never redeemed the stamps. Possibly because of the complexities of Form 81 itself.

It should be noted that 5 percent of the face value was deducted from the amount redeemed. This was due to the 5 percent discount given to purchasers of \$500 or more worth of stamps.

2

SCHEDULE A.

NUMBER OF
CHECKS.

DESCRIPTION.

Form 81--REVISED OCTOBER, 1883.

U. S. INTERNAL REVENUE.

CLAIM UNDER SECTION 3426, REVISED STATUTES OF THE UNITED STATES, AS AMENDED BY THE ACT OF MARCH 1, 1879, FOR REDEMPTION OF INTERNAL-REVENUE CHECK AND PROPRIETARY STAMPS.

1 State of _____ } ss:
2 County of _____ }
3 _____, of _____
4 State and County aforesaid, being duly sworn according to law, deposes and says that (See Note A)
5 _____
6 _____; that (See Note B)
7 _____ the bona fide owner of the Internal-Revenue Stamps of
8 the face value of _____ Dollars,
9 herewith presented for redemption; that he became possessed of the said stamps by purchase from (See Note C)
10 _____, of _____, on or about
11 the _____ day of _____, 188 _____.
12 Deponent now asks and demands that the sum of _____ Dollars,
13 being the face value of said stamps, after deducting therefrom five per centum, be refunded as provided in Section 3426, Revised Statutes U. S., as amended March 1, 1879:
14 _____
15 _____
16 _____
17 Deponent further says that no claim has heretofore been presented for an allowance of the above-mentioned
18 amount, or any part thereof; that the value or reimbursement of the value of said stamps, or any portion
19 thereof, has not heretofore been received by claimant, directly or indirectly; and further, that (See Note B)
20 _____ not indebted to the United States in any
21 amount whatever. Deponent further says that the said stamps have never been used; and that they were
22 (See Note D)
23 on or about the _____ day of _____, 188 _____.
24 SWORN to and subscribed before me, this _____ }
25 day of _____, A. D. 188 _____. } P. O. address: _____
26 _____

NOTES.

A.--If deponent is, personally, the owner of the stamps, leave this space blank; otherwise, insert "he is a member of the firm of Smith & Jones;" "he is executor of the estate of Thos. Brown;" "he is treasurer of the Eastern R. R. Co.," &c.
B.--Insert here the name of the actual owner or owners of the stamps, as follows: "he, the said John Smith, is;" "the said Smith & Jones are;" "the said estate of Thos. Brown is;" "the said Eastern R. R. Co. is," &c.
C.--Insert here the name of the stationer, bank, or other party from whom the stamps were purchased.
D.--If the stamps presented are *adhesives*, insert "purchased from the Commissioner of Internal Revenue," or "from _____, collector of internal revenue," "from _____, deputy collector of internal revenue," or "from _____, stamp agent," as the case may be. If the stamps are *imprinted on checks*, insert "purchased from the Commissioner of Internal Revenue," or "imprinted on the checks by the Graphic Company." If stamps imprinted on several different dates are presented, insert "imprinted on the checks by the Graphic Company, as per Schedule A, page 2."

[Ed. 10-15-'83--5,000.]

DATE STAMPS WERE IMPRINTED BY GRAPHIC COMPANY.		
Month.	Day.	Year.

Claimants will please notice that the evidence called for in paragraphs 2 and 3 of "Instructions to Claimants" is rendered necessary by the provisions of law quoted in paragraph B, and that the Commissioner of Internal Revenue has no authority to allow a claim until such evidence is furnished.

STATUTORY PROVISIONS GOVERNING THE REDEMPTION OF STAMPS AND THE PRESENTATION OF CLAIMS.

Section 3426, Revised Statutes of the United States, as amended by the Act of March 1, 1879, provides that—

A.—"The Commissioner of Internal Revenue may, upon receipt of satisfactory evidence of the facts, make allowance for or redeem such of the stamps issued under the provisions of this title, or of any internal-revenue act, as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which, through mistake, may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been excessive in amount, paid in error, or in any manner wrongfully collected; and such allowance or redemption shall be made either by giving other stamps in lieu of the stamps so allowed for or redeemed, or by refunding the amount or value to the owner thereof, deducting therefrom, in case of repayment, the percentage, if any, allowed to the purchaser thereof; but no allowance or redemption shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner of Internal Revenue, or until satisfactory proof has been made showing the reason why the same cannot be so returned."

Section 17 of the Act of March 1, 1879, provides—

B.—"That claims for allowance on account of stamps arising under section thirty-four hundred and twenty-six of the Revised Statutes * * * may be allowed, if presented within three years after the purchase of said stamps from the Government, or a Government agent for the sale of stamps, and not otherwise."

INSTRUCTIONS TO CLAIMANTS.

No. 1.—Claims may be sworn to or affidavits made before any internal-revenue officer authorized to administer oaths without fee. Any other person administering an oath or affirmation must show, by seal or certificate from the proper authority, that he is qualified to do so. An officer in signing a jurat should give the title of his office.

No. 2.—When proprietary or adhesive stamps are presented, evidence should be furnished as to the date of their purchase from the Commissioner of Internal Revenue, a collector or deputy collector of internal revenue, or a Government "stamp agent." (See bottom of page for list of "stamp agents.") The evidence should consist of an affidavit, which may be made by some person having knowledge of the fact, or by the claimant "from information and belief," setting forth the fact of the purchase; the date, (on or about); and, if not purchased directly from the Commissioner of Internal Revenue, the name of the collector, deputy collector, or "stamp agent" from whom they were purchased. (See Note D, 1st page.)

No. 3.—Imprinted check stamps were not sold by collectors, deputy collectors, or "stamp agents." Payment for such stamps was in all cases made to the Commissioner of Internal Revenue, who ordered the contractors (the Graphic Company, of New York) to imprint the stamps to the purchaser's order. The business was largely conducted through stationers, and it is often impracticable to ascertain the date that stamps were purchased. The date of imprinting can, however, usually be obtained from the stationers who printed the checks, or from the banks. In this case an affidavit should be made either by the stationer or by the claimant "from information or belief," that the stamps were imprinted on the checks by the Graphic Company on or about the — day of —, 18—. (See Note D, 1st page.)

No. 4.—Stamps will only be redeemed when presented by a *bona fide* owner or an agent or representative of such owner. When a claim is made by an "agent" or "attorney," a formal power of attorney must be filed, together with the sworn statement of the principal that he is not indebted to the United States. (See Instructions, No. 6.) When the claimant asks redemption of stamps in a representative capacity, as executor, administrator, guardian, trustee, or receiver, a certificate in proper form of the clerk of the court from which the representative derived his appointment must be filed as evidence of such appointment.

No. 5.—In all cases where stamped checks or drafts have been filled up and signed, satisfactory evidence must be furnished that they have never been issued or used in any manner whatsoever. If they have been passed to the payee, or indorsed, the stamps have no redeemable value.

No. 6.—Each claim must be accompanied by evidence that the party who is the actual *bona fide* owner of the stamps presented is not indebted to the United States.

The following postmasters are the only persons, except collectors of internal revenue, who held appointments as internal-revenue "stamp agents," from October, 1880, to July, 1883:

D. G. POTTS, Petersburg, Va.
HUGH STERLING, Wheeling, W. Va.
W. L. McMILLEN, New Orleans, La.
CHAS. F. SCOTT, Parkersburg, W. Va.
J. B. CARSKADON, Keyser, W. Va.

T. S. CASE, Kansas City, Mo.
JNO. P. LOGE, Cincinnati, Ohio.
S. A. WHITFIELD, Cincinnati, Ohio.
JNO. A. SHIPMAN, Springfield, Ohio.
E. S. TOBBSY, Boston, Mass.

GRIFFIN STAMP COMPANY

P. O. BOX 374
AUBURN, WASHINGTON 98002

MAIL BID AUCTION #8 CLOSING DATE, AUGUST 21, 1978

AUCTION RULES

1. All lots sold to highest bidder at one advance over next highest bid.
2. Submit bids on any paper you wish, but include name and address.
3. Earliest postmark wins tie bids.
4. Successful bidders will be notified of lots purchased and must remit before lots are sent.
5. All lots sold as per description. Any lot misdescribed is returnable within 10 days for full refund.

KEY TO DESCRIPTIONS

Numbers and letters in parentheses describes centering and general appearance as follows:

Centering	Appearance (comparative)
1 - 4 mgs, perfect.	XF - extra fine.
2 - 4 mgs, normal.	VF - very fine.
3 - 4 mgs, off center.	F - fine.
4 - close or just cut one side.	VG - very good.
5 - cut into, one side.	G - good.
6 - cut into or just cut, 2 sides.	

ABBREVIATIONS USED

Uncanc. - mint no gum.
SON - sock on the nose cancel.
MS. - manuscript cancel.
HS. - hand stamp cancel.
MD. - minor defect.
SE. - straight edge.
SB - suggested bid.
E.C.V. - estimated catalog value.
Please read "catalogs used"

CATALOGS USED

1978 Scott Specialized
1978 Sissons Canadian revenue
Stamps of Canada. Nelson S.
Bond.
Canadian Revenue Society.
Catalog used for premiums in
Canadian Bill stamp varieties.

Note: Lots marked PH. are photographed lots. Photo plates available free for large S.A.S.E.

U. S. REVENUES

Lot #	Description	Value
1.	R7A (2F) MS. Cancel.	Cat. \$3.50
2.	R9B (4F) MS. Cancel, imperf horiz.	Cat. \$4.00
3.	R37A (2F) MS. Cancel.	PH. Cat. \$100.00
4.	R37B (4F) SON. HS. very small thin.	Cat. \$8.50
5.	R38C (3F) PEN cancel.	Cat. \$6.00
6.	R49A (2F) MS. Cancel.	Cat. \$6.00
7.	R49A (2VF) MS. Cancel.	PH. Cat. \$35.00
8.	R50A (2F) MS. Creased.	PH. Cat. \$25.00
9.	R53A (4F) light MS. two pinholes	PH. Cat. \$225.00
10.	R55B (4F) MS. Cancel.	Cat. \$5.25
11.	R63C pair (4F) MS. Cancel.	Cat. \$7.50
12.	R67A (2F) MS. Cancel.	Cat. \$8.00
13.	R68A (4F) light SON. HS.	PH. Cat. \$85.00
14.	R79A (4F) MS. expertly repaired small tear at B.R.	PH. Cat. \$225.00
15.	R88A (4F) MS. small pre-printing paper fold.	PH. Cat. \$40.00
16.	R86C (4F) MS. Cancel	Cat. \$3.75
17.	R93C - 96C (VG-F) R94C M.D. all MS. Cancels.	Cat. \$49.00
18.	R119 (5VG) thin, 3 pinholes	PH. Cat. \$70.00
19.	R179 (1VF) pinhole punch cancel	Cat. \$7.50
20.	RB5B (4F) HS. Cancel.	PH. Cat. \$32.50
21.	RB6B (4VG) nubbed perf. U.L.	PH. Cat. \$27.50
22.	RB8B (3VG) faded, embossed cancel breaks paper in two places. Still attractive.	PH. Cat. \$325.00
23.	RB43 (5VG) uncanc.	PH. Cat. \$35.00
24.	RD21 (3F) crease.	Cat. \$12.50
25.	RE19 (6VG) printed cancel.	PH. Cat. \$12.50
26.	RE31 (6VG) mint.	PH. Cat. \$22.50
27.	RW5, 7, 12. Three damaged ducks but still collectible. RW5 very small tear and S.E., RW12 Uncanc.	Cat. \$95.00
28.	16 first issue revenues. 12 diff. Most imperf and part-perf. No close clips. A few damaged.	Cat. \$46.50
29.	Mixture of 90 U.S. Revenues. A few damaged. Some junk - some good.	Cat. \$59.00 - Est. \$6.00
30.	56 Proprietary cancels on battleships. Quite a few choice cancels. Some light. Some Joyce unlisted. A few damaged. Duplication but not much.	Cat. \$7.50 - Est. \$10-15.00
31.	33 proprietary stamps. 26 diff. Almost all have M.D. Few badly damaged.	Cat. \$30.00+

32. 17 match stamps. 14 diff. Normal condition. Some clipped perfs., thins, small pieces missing, etc. Cat. \$30.00+
33. 6 perfumery and playing card stamps. 5 diff normal condition. Cat. \$3.75

U. S. ETCETERA

34. PR2 (3F) small smudge mark on face. A few small thins. Pencil marks on back. PH. Cat. \$30.00
35. PR5 (3F) PH. Cat. \$30.00
36. PR14P4 (2F) Card Proof, soiled. Cat. \$6.75
37. Springer listed (Fourth Ed.) two pound black. Tax exempt potatoes. Complete sheet of 12 stamps. OPEN
38. Same as above - 50 pound black. Sheet of 12. OPEN
39. 3 - 1934 Texas Quarantine stamps. PH. OPEN

CANADIAN REVENUES

1978 Sissons Catalog Numbers and Prices

FIRST ISSUE BILL STAMPS

40. R1-14 (VG-F) 1c-50c Cat. \$38.00
41. R1 (4F) 1c Cat. \$1.25
42. R2 (2F) 2c, pinhole Cat. \$1.75
43. R2 (2VF) 2c, uncanc. Cat. \$4.00
44. R7 (3F) 7c, mint Cat. \$2.00
45. R8 (4F) 8c, mint vert. pair. Cat. \$4.00
46. R12 (3F) 30c. PH. Cat. \$7.50
47. R13 (4F) 40c, rough perfs top L. Cat. \$7.50
48. R14 (1VF) 50c. PH. Cat. \$6.80
49. R15 (4F) \$1, 1 pulled perf. PH. Cat. \$35.00
50. R16 (3F) \$2. PH. Cat. \$10.00
51. R17 (2F) \$3. PH. Cat. \$10.00
52. R17 (1VF) \$3, mint PH. Cat. \$10.00
53. R17/14 small accumulation of 22 first issue bill stamps. 9 diff. Mostly damaged but a few good ones. 15 badly damaged not counted Cat. \$50.50

SECOND ISSUE BILL STAMPS

54. R18-32 (VG-F) 1c - 50c. Cat. \$56.00
55. R21 (3F) 4c. Cat. \$5.00
56. R22 (3F) 5c. Cat. \$2.50
57. R24 (4F) 7c, mint inscription single. PH. Cat. \$1.75
58. R24 (3VF) 7c, mint, fresh. Cat. \$1.75

THE TINFOIL ISSUES: PRIVATE TOBACCO PROPRIETARIES

by Charles C. Howard, ARA

Introduction

This listing of the subject stamps is based, in part, upon the listing published in 1909 by Bartlett & Prevost. There are 4 types of imprints appearing on the foils, as follows:

Type I "J. J. Crooke, N.Y., Pat. Applied For."

Type II "J. J. Crooke, N.Y., Foil Pat'd May 11, 1880."

Type III "J. J. Crooke, N.Y., Foil Pat'd May 11, July 6, 1880."

Type IV "The J.J. Crooke Co., N.Y., Foil Pat'd May 11, July 6, '80."

These appear as noted in the list.

In the listing, I have used letters for the colors and type of foil. A sample follows:

No.	Proprietor	Brand	District	Color	Type of Foil
14	Allen, C.W.	Lucca	1st Ohio	b	rs
				blue = b	bright = b
				gold = g	silver = s
				red = r	ribbed silver = rs
				brown = br	bronze = brz
				purple = p	gold = g
				black = bl	

The USIR tax stamp appears below or to either side of the definitive design, and the proprietor's name is in the small circle that cuts into the USIR stamp (See illustrations). The members are invited to submit corrections or additions to this list, and to write me if you have material to trade/sell/buy. Address: PO Box 2163, Sunnyvale, Ca. 94087.

There are a total of 797 tinfoils listed herein. Please advise if you have further information.



Series 1883 No. 12-12oz. Blue (1/2 actual size)

1863 ISSUE

"Class 32 cts"
1/2 OUNCE

No. Proprietor	Brand	District	color	Type of foil
1 Allen, Reynolds & Co.	Indian Weed	4th N.J.	b	b
2 Allen Tibby & Co.	Indian Belle	5th N.J.	b	b
3 Amos, D. B.	Crystal	10th N.Y.	b	b
4 Bagley, John J. & Co.	May-Flower	1st Mich.	b	b
5 Douglass, I. S.	Virginia Leaf	3d N.Y.	b	b
6 Edmonston, S. S. & Bros.	Currency	N.Y.	b	b
7 Gillender, Arthur & Co.	Amulet	N.Y.	b	b
8 Gillender, Arthur & Co.	Anderson's Solace	N.Y.	b	b
9 Gillender, Arthur & Co.	Fragrant (Blue)	32d N.Y.	b	b
10 Gillender, Arthur & Co.	Fragrant (Gold)	32d N.Y.	b	b
11 Goodwin, Wm. H. & Co.	Plantation	32d N.Y.	b	b
12 Greer, Alex. & Son	Cavendish	14th N.Y.	b	b
13 Hoyt, Thos. & J. F. Flagg	Heart's Delight (Brown)	32d N.Y.	b	b
14 Hoyt, Thos. & J. F. Flagg	National	32d N.Y.	b	b
15 Kenny, Lewis	Senex	N.J.	b	b
16 Kenny, Lewis	Veteran	N.J.	b	b
17 Langenbach, C.	Planet	5th N.Y.	b	b
18 Lichtenberg, G. B.	Morning Glory	1st Mich.	b	b
19 Lichtenberg, G. B.	Violet	1st Mich.	b	b
20 Lilienthal, C. H.	Neptune	2d N.Y.	b	b
21 Lilienthal, C. H.	Neptune	4th N.Y.	b	b
22 Lorillard, P. & Co.	Bright Golden Century	N.Y.	b	b
23 Lorillard, P. & Co.	Eureka	2d N.Y.	b	b
24 Lorillard, P. & Co.	Eureka	4th N.Y.	b	b
25 Lorillard, P. & Co.	Olive Branch	2d N.Y.	b	b
26 Lorillard, P. & Co.	Olive Branch	4th N.Y.	b	b

27 McAlpin, D. H. & Co.	John Cornish Virgin Leaf (75 Bowery)	5th N.Y.	b	b
28 McAlpin, D. H. & Co.	John Cornish Virgin Leaf (75 etc. Ave. D)	7th N.Y.	b	b
29 McAlpin, D. H. & Co.	John Cornish Virgin Leaf (146 etc. Ave. D)	7th N.Y.	b	b
30 McAlpin, D. H. & Co.	John Cornish Virgin Leaf (146 etc. Ave. D)	3d N.Y.	b	b
31 McAlpin, D. H. & Co.	Navy (75 etc. Ave. D)	7th N.Y.	b	b
32 McAlpin, D. H. & Co.	Navy (146 etc. Ave. D)	7th N.Y.	b	b
33 McAlpin, D. H. & Co.	Navy (146 etc. Ave. D)	3d N.Y.	b	b
34 Miller, Mrs. G. B.	Grape	7th N.Y.	b	b
35 Nevin & Mills,	Banner	1st Mich.	b	b
36 Platts, Gaskin & Patterson	Metamora	26th N.Y.	b	b
37 Scheider's, Joseph	Cupid	N.Y.	b	b
38 Scheider's, Joseph	Dominion	5th N.Y.	b	b
39 Scheider's Jos. & Co.	Dominion	5th N.Y.	b	b
40 Watts, H. H.	Virginia Leaf	7th N.Y.	b	b
41 Weed & Co.	Velocipede	7th N.Y.	b	b

1868 ISSUE

"Class 32 Cts."
1 OUNCE

1 Allen, Reynolds & Co.	Magnolia	4th N.J.	g	b
2 Bagley, John J. & Co.	May-Flower	1st Mich.	g	b
3 Barker, K. C.	American Eagle	1st Mich.	g	b
4 Barker, K. C.	Clipper	1st Mich.	g	b
5 Bronson & Messenger	Fancy (Blue)	10th Ohio	g	b

Tinfoils, page 2

6 Bronson & Messenger	Granger (Blue)	10th Ohio	g	b	67 (No Name)		g	b	
7 Buchner, D.	Natural Leaf (Leaf Up)	5th N.Y.	g	b	1872 ISSUE				
8 Buchner D.	Natural Leaf (Leaf Down)	5th N.Y.	g	b	Act of June 6th, 1872				
9 Cotterill, Fenner & Co.	Velocipede	3d Ohio	g	b	1 OUNCE				
10 Douglass, I. S.	Fearless Chewing	2d N.Y.	g	b	1 Allen & Dunning	Magnolia	4th N.J.	g	b
11 Douglass, I. S.	Golden (Factory No. 21)	2d N.Y.	g	b	2 Anderson, John & Co.	Solace (Ten Cents)	32d N.Y.	g	b
12 Douglass, I. S.	Speice (Factory No. 3)	3d N.Y.	g	b	3 Anderson, John & Co.	Solace	32d N.Y.	g	b
13 Edmonston, Sam'l S.	Golden Seal	4th N.Y.	g	b		(without "Ten Cents")			
14 Edmonston, S. S. & Bro.	Ambrosia	N.Y.	g	b	4 Anderson, John & Co.	Solace (For California)	32d N.Y.	g	b
15 Edmonston, S. S. & Bro.	Currency	N.Y.	g	b	5 Bagley, John J. & Co.	Gold-Dust	1st Mich.	g	b
16 Edmonston, S. S. & Bro.	Phoenix	4th N.Y.	g	b	6 Bagley, John J. & Co.	May-Flower	1st Mich.	g	b
17 Edmonston, S. S. & Bro.	Phoenix	2d N.Y.	g	b	7 Bagley, John J. & Co.	Sun-Shine	1st Mich.	b	b
18 Edmonston, S. S. & Bro.	Pride of the U. S.	2d N.Y.	g	b	8 Barker, K. C.	American Eagle	1st Mich.	g	b
19 Edmonston, S. S. & Bro.	Reviver	N.Y.	g	b	9 Barker, K. C.	Clipper	1st Mich.	g	b
20 Gillender, Arthur & Co.	Solace ("Ten Cents" small letters)	32d N.Y.	g	b	10 Barker, K. C.	Eureka	1st Mich.	g	b
21 Gillender, Arthur & Co.	Solace (Ten Cents)	32d N.Y.	g	b	11 Barker, K. C. & Co.	Golden Luxury	1st Mich.	g	b
22 Gillender, Arthur & Co.	(Inscription in 2 lines)				12 Brown & Co.	'Liberty	N.Y.	b	b
23 Gillender, Arthur & Co.	Solace (Ten Cents)	32d N.Y.	g	b	13 Buchner, D.	Natural Leaf (leaf up)	3d N.Y.	g	b
24 Goodwin, Wm. H. & Co.	(Inscription in 3 lines)				14 Campbell, Lane & Co.	Golden Light	5th N.J.	g	b
25 Goodwin, Wm. H. & Co.	Solace (without "Ten Cents")	32d N.Y.	g	b	15 Christman, F. & Co.	Highland Gem	6th Ind.	g	b
26 Goodwin & Co.	Yellow Bank ("Pure" large type)	32d N.Y.	g	b	16 Cotterill, Fenner & Co.	King Bee	3d Ohio	g	b
27 Goodwin & Co.	Yellow Bank ("Pure" small type)	32d N.Y.	g	b	17 Cotterill, Fenner & Co.	North Star	3d Ohio	g	b
28 Hoyt, Thos. & J. F. Flagg	Plantation	N.Y.	b	b	18 Cotterill, Fenner & Co.	Velocipede	3d Ohio	g	b
29 Kenny, Lewis	Yellow Bank ("Pure" large type)	32d N.Y.	g	b	19 Doll & Co.	Silver Lake	5th Ky.	g	b
30 Kenny, Lewis	Heart's Delight	32d N.Y.	g	b	20 Dunning & Co.	Magnolia	4th N.J.	g	b
31 Langenbach, C.	Senex	N.J.	g	b	21 Edmonston, Sam'l S.	Golden Quid	2d N.Y.	g	b
32 Lichtenberg, G. B.	Senex	N.J.	g	b	22 Edmonston, Sam'l S.	Golden Seal	2d N.Y.	g	b
33 Lichtenberg, G. B.	Consoler	5th N.Y.	g	b	23 Finley, Doll & Co.	Falls of Ohio	5th Ky.	g	b
34 Lilienthal, C. H.	Morning Glory (large frame)	1st Mich.	g	b	24 Finley, Doll & Co.	Silver Lake	5th Ky.	g	b
35 Lilienthal, C. H.	Morning Glory (large frame)	1st Mich.	g	b	25 Flagg, J. F. & Co.	Seaside	1st N.Y.	g	b
36 Lilienthal, C. H.	Cabinet	4th N.Y.	g	b	26 Glore, J. A. P. & Bros.	Corn Cracker	6th N.Y.	g	b
37 Lilienthal, C. H.	Cabinet	2d N.Y.	g	b	27 Goodwin & Co.	Best (Dark Welcome)	32d N.Y.	g	b
38 Lorillard, P.	Neptune	N.Y.	b	b	28 Goodwin & Co.	Bright Welcome (Light)	32d N.Y.	g	b
39 Lorillard, P.	Young America	4th N.Y.	g	b	29 Goodwin & Co.	Plantation	32d N.Y.	b	b
40 Lorillard, P.	Bee	4th N.Y.	g	b	30 Goodwin & Co.	Solitaire	32d N.Y.	g	b
41 Lorillard, P. & Co.	Bright Golden Century	4th N.Y.	g	b	31 Goodwin & Co.	Welcome (Dark)	32d N.Y.	g	b
42 Lorillard, P. & Co.	Century	4th N.Y.	g	b	32 Goodwin & Co.	Welcome (Light)	32d N.Y.	g	b
43 Lorillard, P. & Co.	Bright Golden Century	2d N.Y.	g	b	33 Goodwin & Co.	Yellow Bank	32d N.Y.	g	b
44 Lorillard, P. & Co.	Century	4th N.Y.	g	b	34 Geer's, Alex, Sons	Cavendish	14th N.Y.	g	b
45 Lorillard, P. & Co.	Century	2d N.Y.	g	b	35 Hoyt, Thos. & Co.	Nabob Chewing	32d N.Y.	b	b
46 Lorillard, P. & Co.	Challenge	4th N.Y.	g	b	36 Kenny, Lewis	Senex	5th N.Y.	g	b
47 McAlpin, D. H. & Co.	Challenge	2d N.Y.	g	b	37 Kimball, Wm. S. & Co.	Idaho	N.Y.	b	b
48 McAlpin, D. H. & Co.	Bright Virgin Leaf (146 etc. Ave. D)	3d N.Y.	g	b	38 Leidersdorf, B. & Co.	Empire	1st Wis.	b	b
49 McAlpin, D. H. & Co.	Cupid (146 etc. Ave. D)	3d N.Y.	g	b	39 Lichtenberg, G. B.	Lightening (New York)	2d N.Y.	g	b
50 McAlpin, D. H. & Co.	Virgin Leaf (75 Bowery Ave. D)	5th N.Y.	g	b	40 Lichtenberg, G. B.	Morning Glory (Detroit)	1st Mich.	g	b
51 McAlpin, D. H. & Co.	Virgin Leaf (75 etc. Ave. D)	7th N.Y.	g	b	41 Lichtenberg, G. B.	Morning Glory (New York)	2d N.Y.	g	b
52 McAlpin, D. H. & Co.	Virgin Leaf (146 etc. Ave. D)	3d N.Y.	g	b	43 Lilienthal, C. H.	Cabinet	2d N.Y.	g	b
53 Miller, Mrs. G. B. & Co.	Club	7th N.Y.	g	b	43 Lilienthal, C. H.	Neptune	2d N.Y.	b	b
54 Miller, Mrs. G. B. & Co.	Prize Leaf	3d N.Y.	g	b	44 Lorillard, P. & Co.	Bright Golden Century	2d N.Y.	g	b
55 Payn, Benj.	Golden Strawberry	g	b		45 Lorillard, P. & Co.	Challenge	2d N.Y.	g	b
56 Rosenfield & Brown	Liberty	1st Mich.	g	b	46 Lorillard, P. & Co.	Century	2d N.Y.	g	b
57 Scheider, Jos. & Co.	Cupid (Cupid in corner)	5th N.Y.	g	b	47 Lorillard, P. & Co.	Century	5th N.Y.	g	b
58 Scheider, Jos.	Cupid (Cupid in corner)	5th N.Y.	g	b	48 McAlpin, D. H. & Co.	Bright Virgin Leaf	3d N.Y.	g	b
59 Scheider, Jos.	Cupid (Cupid on leaf)	5th N.Y.	g	b	49 McAlpin, D. H. & Co.	Cupid	3d N.Y.	g	b
60 Scheider, Jos.	Opera	5th N.Y.	g	b	50 McAlpin, D. H. & Co.	John Cornish Virgin Leaf	3d N.Y.	b	b
61 Scotten, Lovett & Co.	Detroit Star No. 1	1st Mich.	g	b	51 McAlpin, D. H. & Co.	Navy	3d N.Y.	b	b
62 Shotwell, D. A.	Hero	6th N.Y.	g	b	52 McAlpin, D. H. & Co.	Peach Blossom	3d N.Y.	g	b
63 Shotwell, D. A. & Son	Hero	2d N.Y.	g	b	53 McAlpin, D. H. & Co.	Virgin Leaf	3d N.Y.	g	b
64 Walker, McGraw & Co.	Globe Chewing	1st Mich.	g	b	54 McBride, J. G. & Co.	Rose Bud	3d Mich.	g	b
65 Watts, H. H.	Specie	5th N.Y.	g	b	55 Messinger, Charles R.	Bouquet	10th Ohio	g	b
66 Withner, Nash & Co.	Excelsior	10th Ohio	g	b	56 Messinger, Charles R.	Indian Brand	10th Ohio	g	b
					57 Miller, Mrs. G. B. & Co.	Grape	3d N.Y.	g	b
					58 Miller, Mrs. G. B. & Co.	Novelty	3d N.Y.	g	b
					59 Miller, Mrs. G. B. & Co.	May Apple	3d N.Y.	g	b
					60 Mowry & Co.	Nerve	1st Mich.	g	b
					61 Nevin & Mills	Banner (small frame)	1st Mich.	g	b
					62 Nevin & Mills	Banner (large frame)	1st Mich.	g	b
					63 Parker, Holmes & Co.	Comfort	1st Mich.	g	b
					64 Parker, Holmes & Co.	Nerve	1st Mich.	g	b
					65 Payn, Benj.	Strawberry Chewing	N.Y.	b	b
					66 Platts, Gaskin & Patterson	Golden Leaf	26th N.Y.	g	b
					67 Shotwell, D. a. & Sons	Hero	2d N.Y.	g	b

Tinfoils, page 3

68 Spence Bros. & Co.
69 Walker, McGraw & Co.
70 Watts, H. H.
71 Williams, T. C. & Co.

Ambrosia 1st Ohio g b
Globe Chewing 1st Mich. g b
Tobacco Leaf 3d N.Y. g b
Plug & Fine Cut 3d Va g b

36 Flagg, J. F. & Co.
37 Flagg, J. F. & Co.
38 Flagg, J. F. & Co.

Seaside 1st N.Y. b s
Seaside 1st N.Y. g b
Speice (without "Seven Cents") 1st N.Y. g b

1875 PROVISIONAL ISSUE

Same as 1872 omitting "Act of June 6th 1872"

1 Anderson, John & Co.
2 Bagley, John J. & Co.
3 Bagley, John J. & Co.
4 Barker, K. C.
5 Barker, K. C.
6 Christman, F. & Co.
7 Cotterill, Fenner & Co.
8 Flagg, J. F. & Co.
9 Goodwin & Co.
10 Goodwin & Co.
11 Goodwin & Co.
12 Goodwin & Co.
13 Hoyt, Thos. & Co.
14 Leggat, Hudson & Butler
15 Lilienthal, C. H.
16 McAlpin, D. H. & Co.
17 McAlpin, D. H. & Co.
18 McAlpin, D. H. & Co.
19 McAlpin, D. H. & Co.
20 McAlpin, D. H. & Co.
21 Parker, Holmes & Co.
22 Payn, Benj.
23 Walker, McGraw & Co.
24 Williams, T. C. & Co.

Solace (Ten Cents) 32d N.Y. g b
Gold Dust 1st Mich. g b
May-Flower 1st Mich. g b
American Eagle 1st Mich. g b
Golden Luxury 1st Mich. g b
Highland Gem 6th Ind. g b
North Star 3d Ohio g b
Seaside 1st N.Y. g b
Bright Welcome (Light) 32d N.Y. g b
Patent (Ten Cents) 32d N.Y. g b
Welcome (Dark) 32d N.Y. g b
Yellow Bank 32d N.Y. g b
Nabob Chewing 32d N.Y. b b
Gift Edge 1st Mo. g b
Neptune 2d N.Y. b b
Cupid 3d N.Y. g b
John Cornish Virgin leaf 3d N.Y. b b
Navy 3d N.Y. b b
Virgin Leaf 3d N.Y. g b
Peach Blossom 3d N.Y. g b
Nerve 1st Mich. g b
Strawberry Chewing N.Y. b b
Glove Chewing Mich. g b
Plug & Fine Cut 3d Va. g b

39 Flagg, J. F. & Co.
40 Goodwin & Co.
41 Goodwin & Co.
42 Goodwin & Co.

43 Goodwin & Co.
44 Goodwin & Co.
45 Goodwin & Co.
46 Goodwin & Co.
47 Goodwin & Co.
48 Goodwin & Co.
49 Goodwin & Co.
50 Guchel
51 Harris, A. W. & Co.
52 Hoffman & Co.
53 Hoyt, Thos. & Co.

Seaside 1st N.Y. b s
Seaside 1st N.Y. g b
Speice (without "Seven Cents") 1st N.Y. g b
Speice (Seven Cents) 32d N.Y. g b
Best (Dark Welcome) 2d N.Y. g b
Bright Welcome (Light Welcome) 32d N.Y. g b

54 Hoyt, Thos. & Co.
55 Hoyt, Thos. & Co.
56 Irwin, A. E.

Comfort N.Y. g b
Patent 32d N.Y. g b
Plantation 32d N.Y. b b
Plantation 2d N.Y. b b
Pride of the Island 2d N.Y. b s
Solitaire 32d N.Y. g b
Welcome (Dark Welcome) 32d N.Y. g b
Amber N.Y. g b
Golden Seal 2d N.Y. g b
Superior 12th N.Y. g b

57 Irwin, A. E.

Nabob ("Turk" front view) 2d N.Y. b s
Nabob ("Turk" side view) 2d N.Y. b s
Nabob Chewing 32d N.Y. b s
Old Friend ("Old Friend" vertical) 2d N.Y. g b
Old Friend ("Old Friend" horizontal) 2d N.Y. g b

58 Kimball, Wm. S.
59 Kimball, Wm. S.
60 Kimball, Wm. S.
61 Leggat & Butler
62 Leggat & Butler
63 Leggat, Hudson & Butler
64 Leggat, Hudson & Butler
65 Leidersdorf, B. & Co.
66 Lilienthal, C. H.
67 Lilienthal, C. H.
68 Lilienthal, S. P.
69 Lilienthal, S. P.
70 Lilienthal, S. P.

Idaho 28th N.Y. b b
Peerless 28th N.Y. g b
Peerless Chewing 28th N.Y. g b
Delicious 1st Mo. g b
Golden Era 1st Mo. g b
Golden Charm 1st Mo. g b
Golden Fleece 1st Mo. g b
World's Fair 1st Wis. g b
Cabinet 2d N.Y. g b
Neptune 2d N.Y. b b
Cabinet 2d N.Y. g b
Neptune 2d N.Y. b b
Young America 2d N.Y. g b

71 Lorillard, P. & Co.
72 Lorillard, P. & Co.
73 Lorillard, P. & Co.
74 Lorillard, P. & Co.
75 Lorillard, P. & Co.

Bee 5th N.J. g b
Bright Golden Century 5th N.J. g b
Century 5th N.Y. g b
Challenge 5th N.J. g b
Paragon 5th N.J. g b

76 McAlpin, D. H. & Co.
77 McAlpin, D. H. & Co.
78 McAlpin, D. H. & Co.
79 McAlpin, D. H. & Co.
80 McAlpin, D. H. & Co.
81 McAlpin, D. H. & Co.
82 McAlpin, D. H. & Co.
83 Messinger, Charles R.
84 Messinger, Charles R.
85 Messinger, Charles R.
86 Meyer, H. W.
87 Meyer, H. W.
88 Miller, Mrs. G. B. & Co.
89 Miller, Mrs. G. B. & Co.
90 Miller, Mrs. G. B. & Co.
91 Nevins & Mills
92 Parker, A. & Co.
93 Parker, Holmes & Co.
94 Scotten, Lovett & Co.
95 Scotten, Lovett & Co.
96 Scotten, Lovett & Co.
97 Senour & Noonan
98 Shotwell, D. A. & Sons
99 Shotwell, D. A. & Sons
100 Shotwell, D. A.
101 Walker, McGraw & Co.
102 Williams, T. C. & Co.

Bright Virgin Leaf 3d N.Y. g b
Cupid 3d N.Y. g b
John Cornish Virgin Leaf 3d N.Y. b b
Navy 3d N.Y. b b
Navy 3d N.Y. b s
Peach Blossom 3d N.Y. g b
Virgin Leaf 3d N.Y. g b
Bouquet 10th Ohio g b
Granger 10th Ohio g b
Indian Brand 10th Ohio g b
Pilot 1st N.Y. b s
Seaside 1st N.Y. g b
May Apple (Gold) 3d N.Y. g b
May Apple (Brown) 3d N.Y. g b
Prize Leaf 3d N.Y. g b
Banner (with frame) 1st Mich. g b
Nerve 1st Mich. g b
Nerve 1st Mich. g b
Detroit Star No. 1 1st Mich. g b
Hiawatha 1st Mich. g b
Nay Aug 1st Mich. g b
Standard Kentucky 6th Ky. g b
Hero 2d N.Y. g b
Union 2d N.Y. g b
Hero 2d N.Y. g b
Globe 1st Mich. g b
Plug & Fine Cut 3d Va. g b

1875 ISSUE

"Series of 1875" 1 OUNCE

1 Allen & Duning
2 Allen & Ellis
3 Allen & Ellis
4 Allen & Ellis
5 Anderson, John & Co.
6 Anderson, John & Co.
7 Anderson, John & Co.
8 Bagley, John J. & Co.
9 Bagley, John J. & Co.
10 Barker, K. C.
11 Barker, K. C.
12 Barker, K. C. & Co.
13 Barker, K. C. & Co.
14 Brann, John
15 Buchanan & Lyall
16 Buchanan & Lyall
17 Buchanan & Lyall
18 Buchanan & Lyall
19 Buchner, D.
20 Buchner, D.
21 Buchner, D.
22 Buchner, D.
23 Buchner, D.
24 Buchner, D.
25 Buchner, D. & Co.
26 Buchner, D. & Co.
27 Campbell, Lane & Co.
28 Campbell, Lane & Co.
29 Catlin, D.
30 Chase, Isherwood & Co.
31 Cotterill, Fenner & Co.
32 Cotterill, Fenner & Co.
33 Cotterill, Fenner & Co.
34 Doll & Co.
35 Doll & Co.

Magnolia 5th N.J. g b
Diamond 1st Ohio g b
Lucca 1st Ohio b b
Victor 1st Ohio g b
Solace (Ten Cents) 32d N.Y. g b
Solace (Ten Cents) 2d N.Y. g b
Solace (For California) 32d N.Y. g b
Gold-Dust 1st Mich. g b
May-Flower 1st Mich. g b
American Eagle 1st Mich. g b
Clipper 1st Mich. g b
Eureka 1st Mich. g b
Golden Luxury 1st Mich. g b
Virginia Leaf 1st N.Y. g b
Acme 1st N.Y. b b
Acme 1st N.Y. g b
Magic 1st N.Y. g b
Manhattan 1st N.Y. b b
Great Central (name straight) 2d N.Y. g b
Great Central (name curved) 3d N.Y. g b
Natural Leaf (leaf down) 2d N.Y. g b
Natural Leaf (leaf up) 3d N.Y. g b
Sun Flower 2d N.Y. g b
Sun Flower 3d N.Y. g b
Benefit 2d N.Y. g b
Natural Leaf (leaf down) 2d N.Y. g b
Rose of Kentucky 5th N.J. g b
Rose of Kentucky 5th N.J. g b
Golden Thread 1st Mo. g b
Buckeye 10th Ohio g b
Allen's 3d Ohio g b
King Bee 3d Ohio g b
North Star 3d Ohio g b
Falls of Ohio 5th Ky. g b
Silver Lake 5th Ky. g b

1879 PROVISIONAL ISSUE

Same as 1875 omitting "Series of 1875"

1 OUNCE

1 Allen, C. W.	Lucca	1st Ohio	b b
2 Anderson, John & Co.	Solace (Ten Cents)	2d N.Y.	g b
3 Anderson, John & Co.	Solace (without "Ten Cents")	2d N.Y.	g b
4 Anderson, John & Co.	Solace (For California)	2d N.Y.	g b
5 Bagley, John J. & Co.	Gold-Dust	1st Mich.	g b
6 Bagley, John J. & Co.	May-Flower	1st Mich.	g b
7 Banner Tobacco Co.	Banner (small frame)	1st Mich.	g b
8 Banner Tobacco Co.	Banner (large frame)	1st Mich.	g b
9 Banner Tobacco Co.	Banner (imprint type II)	1st Mich.	g rs
10 Barker, K. C.	American Eagle	1st Mich.	g b
11 Barker, K. C.	Eureka	1st Mich.	g b
12 Beck, Aug. & Co.	Our Best	1st Ill.	g b
13 Bramm, John	Virginia Leaf	1st N.Y.	g b
14 Buchanan & Lyall	Flush	1st N.Y.	g b
14 Buchner, D. & Co.	Great Central (type I)	2d N.Y.	r rs
16 Buchner, D. & Co.	Inter Ocean (type I)	2d N.Y.	r rs
17 Buchner, D. & Co.	Natural Leaf	2d N.Y.	b b
18 Buchner, D. & Co.	Tidal Wave (type I)	2d N.Y.	r rs
19 Campbell, Lane & Co.	Five Cents (type II)	5th N.J.	b rs
20 Catlin Tobacco Co.	Golden Thread	1st Mo.	g b
21 Cotterill, Fenner & Co.	King Bee	3d Ohio	g b
22 Cotterill, Fenner & Co.	Velocipede	3d Ohio	g b
23 Davies, William	"As You Like It"	1st N.Y.	g b
24 Flint, J. G., Jr.	May Queen (type IV)	1st Wis.	g b
25 Glore, J. A. P. & Bros.	Corn Cracker	6th Ky.	g b
26 Goodwin & Co.	Best (Dark Welcome)	2d N.Y.	g b
27 Goodwin & Co.	Bright Welcome (Light Welcome)	2d N.Y.	g b
28 Goodwin & Co.	Patent Pressed Ribbons (Ten Cents)	2d N.Y.	g b
29 Goodwin & Co.	Plantation (blue lines) (type I)	2d N.Y.	b rs
30 Goodwin & Co.	Plantation (red lines) (type I)	2d N.Y.	b rs
32 Goodwin & Co.	Solitaire	2d N.Y.	g b
33 Granger, H. & G. M.	Seal of Detroit (type I)	1st Mich.	r rs
34 Granger, H. & G. M.	Century Mills	1st Mich.	b rs
35 Greer's, Alex. Sons	Cavendish	14th N.Y.	g b
36 Gucker, C. & G.	Amber	28th N.Y.	g b
37 Hoffman & Co.	Superior	12th N.Y.	g b
38 Hoyt, Thos. & Co.	Nabob	2d N.Y.	b b
39 Hoyt, Thos. & Co.	Nabob	2d N.Y.	b s
40 Kindall, Clock & Co.	Golden Eagle	26th N.Y.	g b
41 Kimball, Wm. S. & Co.	Mahogany (type I)	28th N.Y.	b rs
42 Kimball, Wm. S. & Co.	Peerless	28th N.Y.	g b
43 Kimball, Wm. S. & Co.	Peerless Chewing	28th N.Y.	g b
44 Leidersdorf, B. & Co.	Old Abe (type II)	1st Wis.	b rs
45 Leidersdorf, B. & Co.	Sweet Owen	1st Wis.	g b
46 Lilienthal, S. P.	Cabinet	2d N.Y.	g b
47 Lilienthal, S. P.	Neptune	2d N.Y.	b b
48 Lorillard, P. & Co.	Bright Golden Century	5th N.Y.	g b
49 Lorillard, P. & Co.	Century (Chamber St.)	5th N.Y.	g b
50 Lorillard, P. & Co.	Century (Water St.)	5th N.Y.	g b
51 Lorillard, P. & Co.	Nickel Fine Cut (type II)	5th N.Y.	b rs
52 Lorillard, P. & Co.	Rose Leaf	5th N.Y.	g b
53 Lorillard, P. & Co.	Triplet		g b
54 McAlpin, D. H. & Co.	Bright Virgin Leaf	3d N.Y.	g b
55 McAlpin, D. H. & Co.	Cupid	3d N.Y.	g b
56 McAlpin, D. H. & Co.	Navy	3d N.Y.	b s
57 McAlpin, D. H. & Co.	Navy (type I)	3d N.Y.	b s
58 McAlpin, D. H. & Co.	Peach Blossom	3d N.Y.	g b
59 McAlpin, D. H. & Co.	Virgin Leaf	3d N.Y.	g b
60 Meyer, H. W.	Pilot	1st N.Y.	b s
61 Meyer, H. W.	Pilot (type I)	1st N.Y.	b s
62 Meyer, H. W.	Seaside	1st N.Y.	g b
63 Miller, Mrs. G. B. & Co.	May Apple	3d N.Y.	g b
64 Miller, Mrs. G. B. & Co.	Prize Leaf	3d N.Y.	g b

65 Payn, Benj.
66 Payn, Benj.
67 Platts, A. H.
68 Senour & Noonan
69 Spence Bros. & Co.
70 Spence Brothers & Co.
71 Walker, McGraw & Co.
72 Walker, McGraw & Co.

73 Walker, McGraw & Co.

74 Weighell, M. V. B.

1879 ISSUE

1 Allen, C. W.
2 Allen & Ellis
3 Christian, R. J.
4 Granger, H. & G. M.
5 Hamilton, Robert
6 Kimball, W. S. & Co.
7 Lorillard, P. & Co.

1 Lorillard, P. & Co.

1 Lorillard, P. & Co.

1880 ISSUE

1 Allen & Dunning
2 Allen, C. W.
3 Allen, C. W.
4 Anderson, John & Co.
5 Anderson, John & Co.
6 Arkenburgh, O. M. & Co.
7 Arkenburgh, O. M. & Co.
8 Arkenburgh, O. M. & Co.
9 Arkenburgh, O. M. & Co.
10 Arkenburgh, O. M. & Co.
11 Arkenburgh, O. M. & Co.
12 Arkenburgh, O. M. & Co.
13 Arkenburgh, O. M. & Co.
14 Arkenburgh, O. M. & Co.
15 Arkenburgh, O. M. & Co.
16 Arkenburgh, O. M. & Co.
17 Arkenburgh, O. M. & Co.
18 Arkenburgh, O. M. & Co.
19 Arkenburgh, O. M. & Co.
20 Arkenburgh, O. M. & Co.
21 Bagley, J. J. & Co.
22 Bagley, J. J. & Co.
23 Bagley, John J. & Co.
24 Bagley, John J. & Co.
25 Bagley, John J. & Co.
26 Barker, K. C. & Co.

27 Barker, K. C. & Co.

28 Barker, K. C. & Co.
29 Barker, K. C. & Co.
30 Beck, Aug. & Co.
31 Bramm, John
32 Bramm, John
33 Bramm, John
34 Buchanan & Lyall
35 Buchanan & Lyall
36 Buchner, D. & Co.

Golden Strawberry	14th N.Y.	g b
Strawberry Chewing	14th N.Y.	b b
Golden Leaf	26th N.Y.	g b
Standard Kentucky	6th Ky.	g b
Cash	1st Ohio	g b
Wenonah (DISTRICT)	1st Ohio	g b
Globe Chewing	1st Mich.	g b
Globe (design close to stamp)	1st Mich.	g b
Globe (design spaced from stamp)	1st Mich.	g b
Cavalier	1st Ohio	b b

Series of 1879

2 OUNCES

Diamond (type I)	1st Ohio	b rs
Senator (type I)	1st Ohio	b rs
Century Mills (type I)	3d Va.	br rs
Hamilton's Best	1st Mich.	b rs
All the Rage	6th Ky.	g b
Rose Leaf	28th N.Y.	b b
	5th N.J.	g b

4 OUNCES

Rose Leaf	5th N.J.	g b
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8 OUNCES

Rose Leaf	5th N.J.	g b
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Series of 1880

1 OUNCE

Magnolia	5th N.J.	g b
Diamond (type IV)	1st Ohio	b rs
Lucca	1st Ohio	b b
Solace (Ten Cents)	2d N.Y.	g b
Solace (For Cal.)	2d N.Y.	g b
Acme	2d N.Y.	g b
A Start	2d N.Y.	g b
Cash	2d N.Y.	g b
Comique	2d N.Y.	g b
Compass	2d N.Y.	b b
Critic	2d N.Y.	g b
Diamond	2d N.Y.	g b
Jeanette	5d N.Y.	b b
Maduro	2d N.Y.	b b
Moulders' Union	2d N.Y.	b b
Pool	2d N.Y.	g b
Silver	2d N.Y.	g b
Vim	2d N.Y.	g b
West Shore R. R.	2d N.Y.	b b
World	2d N.Y.	g b
Fast Mail (type IV)	1st Mich.	b rs
Gold-Dust	1st Mich.	g b
Gold-dust	1st Mich.	g b
May-Flower	1st Mich.	g b
Sun-Shine	1st Mich.	b b
American Eagle (C. B. Hull)	1st Mich.	g b
American Eagle (K. C. Barker)	1st Mich.	g b
Clipper	1st Mich.	g b
Eureka	1st Mich.	g b
Our Best	1st Ill.	g b
Champion	3d N.Y.	g b
Champion	1st N.Y.	g b
Virginia Leaf	1st N.Y.	g b
Dash	1st N.Y.	g b
Flush	1st N.Y.	g b
Comique	1st N.Y.	g b

(To be continued)

GRIFFIN STAMP COMPANY

P. O. BOX 374, AUBURN, WASHINGTON 98002

ELECTRIC LIGHT INSPECTION

192.	R191 (3F) \$5.....	Cat. \$4.00
193.	R192 (2F) \$10.....	Cat. \$2.50
194.	R192 10 copies, VG-F.....	Cat. \$25.00
195.	R192 (3F) Uncanc.....	Cat. \$17.50
196.	R192 - 30 copies, VG-F.....	Cat. \$75.00
197.	R193//202. Missing R194. 25c - \$10 VG-F.....	Cat. \$3.50
198.	R196 - 55 copies, VG-F.....	Cat. \$13.75
199.	R196 - 55 mint Uncanc copies, VG-F some damaged.....	Cat. \$110.00
200.	R196 - 10 Uncanc. copies, VG-F M.D.....	Cat. \$20.00
201.	R199 (2F) \$2. Uncanc.....	Cat. \$3.50
202.	R199 - 5 copies, Uncanc. VG-F.....	Cat. \$17.50
203.	R200 - 24 copies, VG-F. Some multiples.....	Cat. \$6.00
204.	R201 (2VF) \$5. mint.....	Cat. \$8.50
205.	R201 (2VF) mint, signed.....	Cat. \$8.50
206.	R201 - 18 copies, VG-F.....	Cat. \$7.20
207.	R202 (3F) \$10. Uncanc.....	Cat. \$14.00
208.	R202 - 18 copies, VG-F.....	Cat. \$4.50
209.	R202 - 9 Uncanc. copies, VG-F.....	Cat. \$126.00

ELECTRICITY AND GAS

210.	R203-213. 50c - \$10. VG-F set.....	Cat. \$9.50
211.	R203-213 (XF) mint N.H. set. very nice quality.....	Cat. \$58.75
212.	R203-213 (F-VF) mint N.H. set.....	Cat. \$58.75
213.	R203 (3VF) 50c. mint N.H.....	Cat. \$1.25
214.	R203 (2VF) mint mint N.H. block of four.....	Cat. \$5.00
215.	R204 (2VF) 60c. mint N.H.....	Cat. \$1.25
216.	R204 (2VF) mint N.H. block of four.....	Cat. \$5.00
217.	R205 (3F) 75c. mint N.H.....	Cat. \$1.50
218.	R205 (5VG) mint N.H. block of four.....	Cat. \$6.00
219.	R206 (4F) \$1. mint N.H.....	Cat. \$5.00
220.	R206 (2VF) mint N.H. block of four.....	Cat. \$20.00
221.	R207 (2VF) \$2. mint N.H.....	Cat. \$3.00
222.	R207 (2VF) mint N.H. block of four.....	Cat. \$12.00
223.	R208 (2VF) \$3. mint N.H.....	Cat. \$4.50
224.	R208 (2VF) Mint N.H. block of four.....	Cat. \$18.00
225.	R208 (2F) striking block of 10, mint N.H.....	Cat. \$45.00
226.	R209 (2F) \$10. Mint N.H.....	Cat. \$12.50
227.	R209 (2F) Mint N.H.....	Cat. \$12.50
228.	R209 (2VF) Mint N.H. block of four.....	Cat. \$50.00
229.	R209 (2VF) Mint N.H. block of four.....	Cat. \$50.00
230.	R209 (2VF) Mipt N.H. block of four.....	Cat. \$75.00
231.	R210 (2F) 60c Mint N.H.....	Cat. \$1.50
232.	R211 (2F) \$2. Mint N.H.....	Cat. \$3.00
233.	R212 (5VG) \$3. Mint N.H.....	Cat. \$4.50
234.	R213 (3F) \$10. strip of three.....	Cat. \$1.50
235.	R214-217 CPL. Uncanc. Customs Set, VG-F.....	Cat. \$1.50

EXCISE AND WAR TAX

236.	R225 (5G) spacefiller.....	PH. Cat. \$42.50
237.	R226 (2VF) mint, choice.....	PH. Cat. \$1.75
238.	R227 (3F).....	PH. Cat. \$5.00
239.	R228 (2VF) mint, choice.....	PH. Cat. \$40.00
240.	R229 (2VF) mint, block of four.....	Cat. \$6.00
241.	R238 (3VF) mint N.H.....	Cat. \$2.00
242.	R237 (3F) mint.....	Cat. \$1.50
243.	R231 (2F) mint.....	Cat. \$1.00
244.	R240 (2F).....	Cat. \$2.50
245.	R240 (3F) Uncanc.....	Cat. \$2.50
246.	R241 (2XF) Mint N.H. block of four.....	PH. Cat. \$2.50
247.	R241 - Striking pane of 64-showpiece.....	Cat. \$16.00
248.	R242-Choice pane of 80-Exhibition piece.....	Cat. \$20.00
249.	R248 (4F) Uncanc.....	Cat. \$1.50
250.	R251 (3F).....	Cat. \$1.00
251.	R252 (3F).....	Cat. \$1.00
252.	R253 (3F).....	Cat. \$1.50
253.	R253 (3F).....	Cat. \$1.50
254.	R256 (5VG).....	Cat. \$1.50
255.	R256 (3F).....	Cat. \$1.50
256.	R257 (3F).....	Cat. \$2.00
257.	R257 (4F).....	Cat. \$2.00
258.	R260 (3F).....	Cat. \$6.00
259.	R260 (4F).....	Cat. \$6.00
260.	R261 (4F) Mint.....	Cat. \$7.75
261.	R262 (1VF) Mint.....	Cat. \$1.00
262.	R262-25 mint copies, VG-F.....	Cat. \$25.00
263.	R263 (1VF) Mint.....	Cat. \$7.75
264.	R263 (3F).....	Cat. \$7.75

265.	R263 (3F) Mint block of four.....	Cat. \$3.00
266.	R264 (3F) mint block of four.....	PH. Cat. \$120.00
267.	R270 (3F).....	Cat. \$7.75
268.	R270 (4F).....	Cat. \$7.75
269.	R270 (2VF) Uncanc. plate block of four.....	PH. Cat. \$3.00
270.	R271 (3F).....	Cat. \$2.00
271.	R272 (4VF).....	Cat. \$2.00
272.	R273 (3F).....	Cat. \$8.00
273.	R274 (4VF) Mint N.H. plate block of ten. Nice item.....	PH. Cat. \$3.50
274.	R286 (3F).....	Cat. \$5.50
275.	R286 (3F) Mint.....	Cat. \$2.00
276.	R294 (F) 30 mint copies.....	Cat. \$12.00
277.	R298 (2F) mint block of four.....	Cat. \$1.00
278.	R300 (F) 30 mint copies.....	Cat. \$22.50
279.	R324 (3F) Uncanc.....	Cat. \$5.00
280.	R324-block of 27. (F).....	Cat. \$6.75
281.	R325 (4VF).....	Cat. \$7.75
282.	R326-24 copies, VG-F.....	Cat. \$18.00
283.	R332 (3F).....	Cat. \$1.50
284.	R332 (3F).....	Cat. \$1.50
285.	R332 (F) unusual used block of 15.....	Cat. \$22.50
286.	R337 (3F).....	Cat. \$1.00
287.	R339 (4), R340 (2), R341 (17), R342 (3) VG-F.....	Cat. \$19.20
288.	R344 (2F) mint, S.E.....	Cat. \$4.00
289.	R345 (3F) Mint.....	Cat. \$2.50
290.	R345 (2F).....	Cat. \$2.50
291.	R346 (2VF) Mint.....	Cat. \$2.50
292.	R346 - 13 mint copies, F.....	Cat. \$32.50
293.	R347 (3F) Mint.....	Cat. \$7.50
294.	R348 - 352. mint, VG-F.....	Cat. \$16.00
295.	R348 (3F) Mint.....	Cat. \$3.00
296.	R349 (2VF) mint.....	Cat. \$3.00
297.	R349 (2VF) Mint.....	Cat. \$30.00
298.	R349 - 89 mint copies, VG-VF.....	Cat. \$267.00
299.	R350 (2VF) Mint.....	Cat. \$3.00
300.	R350 - 30 mint copies, F-VF.....	Cat. \$90.00
301.	R352 (3F) mint.....	Cat. \$4.00
302.	R378 (1VF) uncanc. block of four.....	PH. Cat. \$20.00
303.	27 diff excise tax stamps, VG-F.....	Cat. \$18.50+

CANADIAN ETCETERA

304.	R37 (4VF) mint N.H. block of six. Nice.....	PH. Cat. \$4.50
305.	7 diff. mint postal note stamps.....	Cat. \$4.15
306.	49 (23 diff.) postal note stamps. 25c - \$10. 2 diff types. All dated late teens and early twenties. Interesting lot.....	PH. Cat. OPEN
307.	T29 (1VF) Uncanc.....	PH. Cat. \$1.00
308.	WS5 (1VF) mint.....	Cat. \$2.00
309.	CS3 (1VF) semi-official air.....	PH. Cat. \$100.00
310.	Springer listed US. post office in Labrador stamp.....	PH. Cat. \$7.50
311.	One dollar per capita tax stamp.....	PH. OPEN
312.	Two dollar per capita tax stamp.....	PH. OPEN
313.	One dollar defense fund stamp.....	PH. OPEN
314.	Five dollar defense fund stamp.....	PH. OPEN
315.	Out of work stamp.....	PH. OPEN
316.	One dollar T.B. assessment stamp.....	PH. OPEN
317.	Two dollar T.B. assessment stamp.....	PH. OPEN
318.	75 Tobacco stamps. 49 diff. Some very old. A few damaged.....	PH. OPEN
319.	370 customs, medicine, check stamps, perf O.H.M.S., war tax and excise. On stock pages. Mixed cond. duplication but not too bad. Cat. \$60.00+.....	EST. \$4.50
320.	Lot of 5 diff. Canadian post cards. Mixed cond. All in the 1890's.....	OPEN
320B.	250 mostly diff. Canadian Revenues. No war, customs, excise, etc. Duplication but not bad. Some damaged. Some very good items. 65 damaged not counted. Cat. \$260.00++.....	EST. \$60.00

BRITISH COLUMBIA

321.	9 diff B.C. law stamps, mixed cond.....	Cat. \$10.00
322.	R11 (3F) usual punch cancel.....	Cat. \$7.50
323.	R12 (2F) usual punch cancel.....	Cat. \$5.00
324.	R42 (1VF) S.E. at top.....	Cat. \$3.50
325.	R43 (2F).....	Cat. \$3.00
326.	R44 (1F).....	Cat. \$4.00
327.	R45 (2F).....	Cat. \$10.00
328.	R48 (2F).....	Cat. \$15.00
329.	R47 (2F) S.E. at bottom.....	Cat. \$10.00
330.	R34 (2F).....	Cat. \$10.00

GRIFFIN STAMP COMPANY

P. O. BOX 374, AUBURN, WASHINGTON 98002

MANITOBA

331. R7-11 (F) Cat. \$3.00
 332. Accumulation of 72 law stamps. 12 diff. M.D. Cat. \$48.00

NEWFOUNDLAND

333. R3 (2VF) Cat. \$2.50
 334. R6 (3F) thin. Cat. \$7.50
 335. R7 (2F) PH. Cat. \$25.00
 336. R10 (3F) PH. Cat. \$5.00
 337. R11 (2F) pulled perf. PH. Cat. \$60.00
 338. R12 (3F) punch "paid" cancel. PH. Cat. \$15.00
 339. R16-20 (VG-F) Cat. \$6.00
 340. R20 (3F) Cat. \$2.50
 341. R24 (4VG) Uncanc. PH. Cat. \$10.00
 342. R28 (2F) Cat. \$1.00
 343. R28 (1VF) Uncanc. Cat. \$2.00
 344. 22 Common Newfoundland. Mixed cond. duplication. 6 postage stamps w/rev. cancel not counted. Cat. \$6.00+ OPEN

NOVA SCOTIA

345. R1 (4F) Cat. \$2.00
 346. R1 (5VF) Cat. \$2.00
 347. R3 (4F) Cat. \$2.00
 348. R4 (4F) Cat. \$2.00
 349. R4 (SF) Cat. \$2.00
 350. R5 (4F) Cat. \$4.00
 351. R6 (5VG) Cat. \$4.00
 352. R7 (4F) Cat. \$4.00
 353. R7 (4F) Cat. \$2.00
 354. R8 (4F) early 1/26/68 cancel. Cat. \$7.50
 355. R9 (4F) Cat. \$7.50
 356. R10 (4F) Cat. \$2.00
 357. R11 (4F) Cat. \$2.50
 358. R12 (3F) Cat. \$2.50
 359. R12 (4F) Cat. \$4.00
 360. R13 (4F) Cat. \$5.00
 361. R14 (4F) PH. Cat. \$12.50
 362. R15 (4F) PH. Cat. \$25.00
 363. R19 (3F) some perf damage but common for this issue. A hard to find item. Early 4/68 cancel. Full perf 12½ thin paper. PH. Cat. \$75.00

ONTARIO

364. R18-23 (VG-F) Cat. \$2.75
 365. R49//61 missing R53 and 59. VG-F. Cat. \$7.00
 366. R50, 51, 52, 54, 55, 57, 58, 60, 61 and 62. All pairs. Very light cancels. PH. Cat. \$23.00
 367. R64 (3F) Uncanc. Pair PH. Cat. \$9.00
 368. R65 (3F) Uncanc. Pair PH. Cat. \$11.00
 369. R66 (4VG) Uncanc. Pair PH. Cat. \$21.00
 370. R67 (4F) Uncanc. Pair PH. Cat. \$42.00
 371. R68 (3F) Uncanc. Pair PH. Cat. \$105.00
 If bids warrant, the above five lots will be broken down into the next six lots.
 372. R64-68 (VG-F) CPL. uncanc. set. Cat. \$94.00
 373. R64 (3F) Uncanc. Cat. \$4.50
 374. R65 (3F) Uncanc. Cat. \$5.50
 375. R66 (4VG) Uncanc. Cat. \$10.50
 376. R67 (4F) Uncanc. Cat. \$21.00
 377. R68 (3F) Uncanc. Cat. \$52.50
 378. R69-82 (VG-F) usual punch cancels. Cat. \$4.90
 379. R107 (3F) PH. Cat. \$8.50
 380. R132 (4F) usual punch. Cat. \$2.00
 381. Accum. of 135 law stamps. 26 diff. No more than 12 of one kind. Most Pre 1900. MD. but not much. Cat. \$38.00+
 382. 4 land titles documents w/Rev. 2 diff. folded. PH. OPEN

QUEBEC

383. R15-28 (VG-F) Cat. \$7.70
 384. R24-28 (F) Cat. \$3.75
 385. R53 (3F) PH. Cat. \$5.00
 386. R53-55 (F) High Values. Cat. \$22.50
 387. R54 (3F) PH. Cat. \$7.50
 388. R55 (2F) high value of set. PH. Cat. \$10.00
 389. R85 (2F) small thin. PH. Cat. \$6.00
 390. R130 (2F) Cat. \$1.50
 391. R131 (2F) Cat. \$1.50
 392. R131 - 8 copies, 5 singles, 1 strip of 3. Cat. \$12.00
 393. R132 (3F) pinhole. Cat. \$1.50

394. R133 (2F) PH. Cat. \$17.50
 395. R133 - 2 copies - one crease. Cat. \$35.00
 396. R135 (2F) Cat. \$1.50
 397. R140 - 142 (VG) Cpl. set. Cat. \$2.25
 398. R140-142 (VG) Cpl. set. Cat. \$2.25
 399. R144 (3F) two blocks of six. PH. Cat. \$2.40
 400. R144 (4), 145 (2), 146 (2), 151 (2), 152 (2). VG-F. Cat. \$5.70
 401. R152 (4F) Cat. \$1.00
 402. R153 (3F) Cat. \$2.00
 403. R154 (4F) light cancel. PH. Cat. \$9.00
 404. R166 (3F) PH. Cat. \$50.00
 405. R167 (3F) high value. PH. Cat. \$45.00
 406. R184 (3F) small thin. Cat. \$5.00
 407. R185 (4F) high value. Cat. \$15.00
 408. Accum. of 13 law stamps. 8 diff. Pre 1906 dollar values only. VG-F. Cat. \$9.40
 409. Accum. of 47 law stamps. 18 diff. No more than 10 of a kind. Cat. \$14.75

SASKATCHEWAN

410. R22 (2F) no period variety. Cat. \$4.00
 411. R22 (2F) round period variety. Cat. \$4.00
 412. R33-44 (VG-VF) Cpl. Set extra R37 shade. Cat. \$24.00
 413. R33-44 (VG-VF) Cpl. Set Cat. \$24.00

Proceeds from the following lot will go to the A.R.A. Publication Fund.

414. 110 misc. U.S. and foreign revs. Cat. \$52.00+. One damaged U.S. Rev. proof not counted. Plus a small stockbook of 173 South American Revenues. Cat. \$350.00+. Est. Retail of Lot \$40 - 50.00 OPEN

END OF SALE

Please submit bids on any paper you wish, but include name and address. Photo plates available free for large S.A.S.E. Thank you.

MAIL BID AUCTION #8

CLOSING DATE, AUGUST 21, 1978

GRIFFIN STAMP CO.

P. O. BOX 374

AUBURN, WASH. 98002

SCENE CURRENTLY

Richard F. Riley, Associate Editor

Lot no. 1527 in the John A. Fox auction of March 24, 1958, (Ed., that's right, 1958), consisted of a copy of Scott's no. 156 overprinted: PISO'S CURE/for/Consumption, reading down. It went for \$47.50.

Reader response to an article on patent medicine stamps used on medicinal plasters (*The American Philatelist*, Dec. 1977) brings a Xerox of a copy of this item on a badly mouse eaten cover to a PA address. Probably the cover contained an ad but if so it is gone. Presence of an advertising corner is not determinable because of the damage done the cover by the mice. Can anyone fill in detail on this undoubtedly rare item?

The same article in *The American Philatelist* pictures on page 981 an unlisted Weeks & Potter facsimile private die medicine stamp. The stamp is similar to Springer's 262M3 but is imperf. vertically.

Collectors of U.S. proprietary issues who are also students of humbug, quackery and the like may enjoy the latest by J. Harvey Young, professor of history at Emory University. Professor Young discusses: Patent Medicines and the Self-Help Syndrome, in a volume titled: **Medicine without Doctors**, published by Science History Publications, N. Y.

The article contains much detail on Lydia Pinkham whose cancellations on the battleship proprietaries are well known to devotees of this sort of material.

DEWAS — Continued from front page.

be a Spitfire in the N. E. corner and a larger 'plane opposite. The upper wording in all cases is "WAR CONTRIBUTION" and below it "FOR JUSTICE AND LIBERTY", the bottom panels being reserved respectively for "DEWAS STATE J. B." and the value in Hindi (except for the "English" printing).

I know nothing of the designer or printers of these issues, although the terms "English printing" and "Native printings" are fair assessments of the origins of the definitive stamps.

TECHNICAL NOTES

(a) Tabulations: My findings are tabulated as far as possible to save space, and I hope these tables are clear. (b) Production method: All the large format stamps were printed in panes of four, apparently by typography, and probably issued in booklets. In the English printing the complete stamp was printed in one operation in one colour. However, the Native printings were as "key and duty" ones where the key plate was first printed off in the appropriate colours for the intended values, with the bottom labels blank. The duty plate, comprising DEWAS STATE J. B. and the value respectively, was then set up from type to make the slugs, and then printed in separately. The four positions of the key plate (all identifiable) were fixed, and the major interest lies in the duty plate settings, of which there were more than one on some values. (c) Measurement: The position of the flaws identifying the four stamps of the plate and showing its progressive wear have been described using the "Thirkell" position finder, but because of the length of the stamps, the reference point A is made at the S. W. corner of the stamps and not, as would normally be the case, at the N. W. corner.

Regarding the value settings, the larger measurement of ca. 40 mm. covers the complete setting of DEWAS STATE J. B. and the value, and the smaller of ca. 12 mm. where appropriate, of the value only. (d) Dates: The dates referred to are of course the earliest ones I have seen for each stamp, and for the issues the earliest one of any of the stamps of that issue, and generally agree with the progressive wear of the key plate, although States 3 and 4 are out of order, which means that either more printings of the key plate were made than was immediately necessary - such that these States were "top of the pile" when further stamps were required - or earlier dates must apply to previous States. (e) Relative scarcity: I have given an indication of the relative scarcity of the stamps and it will be appreciated that any other "finds" could alter the gradings somewhat. However, these stamps in general are much less common than the regular fiscal issues (for a start having a total life span of only some five years) of these States and others. A catalogue number is given to each item, such that readers who are able to add to the listings or make comment on them will have an easier task.

FISCAL HISTORY

Most of the stamps forming the basis of this study were affixed to the original documents, i.e. "on cover" and, of necessity, many of these had to be removed for study, viz reconstruction of settings etc., but I have managed to retain a number of documents in their original state. The fact that there was a range of values up to five rupees more than indicates that the stamps were more than mere patriotic labels. I have found them on acquittance rolls, promissory notes and Court Fee documents etc., in combination with Revenue and Court Fee stamps, and sometimes on their own; although some of these documents, forming originally double sheets and the like had been split into single sheets. A cursory examination indicates many different "rates", but how these were worked out I do not know, and most of the writing on the papers is Native ms., which is difficult to say the least. Maybe the war contribution was levied as a fixed percentage of the total fees payable. A search through any existing "fiscal guides" would be desirable.

Most of the stamps are found "CANCELLED" with a violet handstamp (sometimes, later, in blue), but sometimes in manuscript, and occasionally with a pen-cancel such as a cross, signature or date etc. Those used on later Court Fee documents were sometimes additionally "cancelled" with two punch-holes, as were many of the Court Fee stamps.

PICTORIAL ISSUES - STATES OF THE KEY PLATE

State 1.	10/8/40	Stamp 1; small dent in bottom frame (E1). Stamp 2; dent in right frame (R6).
State 1a.	17/1/41 21/9/40	Stamp 1; as State 1. Stamp 2; as State 2.
State 2.	23/9/41	Stamp 1; as State 1, plus break in top frame (A11). Stamp 2; as State 1, plus break in right frame (R10).
State 2a.	5/12/42	Stamp 2; as State 2, plus break in top frame and small white flaw below it (011)
State 3.	21/8/41	Stamp 1; as State 2. Stamp 2; as State 2, plus top frame line badly broken (N10, N11). Stamp 3; ink between top frame and design, part of "U" of "CONTRIBUTION" inked out, letter looks like reversed "L". Stamp 4; ink between left frame and design, "AN" of "AND" obscured by ink. (Note: Ink flaws on stamps 3 & 4 are ephemeral and disappear in State 4).
State 4.	25/1/42	Stamp 2; as State 3, plus oval white flaw over "I" of "CONTRIBUTION" and vertical crack joining this flaw to break in top frame line (L10, L11).
State 5.	17/1/44	Stamp 2; as State 4, plus a near vertical crack and larger white circular flaw to the right of the (similar) State 4 flaw (N10, N11).

RELATIVE SCARCITY TABLE

U (Unique): 1 example only.
VR (Very Rare): Less than 5 copies
R (Rare): 5-10 copies.
VS (Very Scarce): 11 - 20 copies
S (Scarce): 21 - 35 copies.
FC (Fairly Common): 36 - 70 copies.
C (Common): over 70 copies.

(From a total of about 800 copies of which 24 comprised the two provisionals, and 33 those later handstamped for stamp duty).

PROVISIONAL ISSUES

(A) Typeset overprint in Red; 21/10/40.

W. 1 Overprinted in two lines on the "MAHARAJA" 1 anna red; yellow and green revenue stamp, plate 2, the overprint being arranged as under:

युद्ध सहायता
(WAR) (ASSISTANCE OR CONTRIBUTION)
एक पैसा
(ONE) (PAISA)

I do not know as yet the composition of the plate. The largest multiple I have is a block of nine (3 x 3), wherein there are minor varieties of type on stamps 1/2, 2/1, 2/3, and 3/3, thus nine was the minimum setting, which may then have been set up to cover the whole sheet of stamps (see note under 1B). SCARCE.

(B) Handstamped in Violet; 28/10/40.

The revenue stamp employed was again the "MAHARAJA" issue, plate 2, the full overprint reading as under:

युद्ध सहायक
(WAR) (ASSISTANT)
पैसा 2
(PAISA)

Note that the second word wrongly reads "ASSISTANT" instead of "ASSISTANCE" or "CONTRIBUTION." There are

three major varieties of the overprint, these being (including the earliest dates I have found), as follows:

W. 2a (28/12/40) With top words only (i.e. "PAISA 2" Omitted).

W. 2 (2/1/41) Complete overprint.

W. 2b (17/1/41) With "PAISA" only at bottom (i.e. "2" omitted.)

It would appear that each stamp was separately handstamped (and even that the top and bottom lines were separately done, judging from the many variations in their relative positions), thus the three varieties may be considered separate issues; although I'm nearly sure that there was meant to be only one value, i.e. 2 paise (double the value of the red overprint, incidentally), although W.21 could be a one anna value. That the three varieties may be considered to be separate issues is indicated by the fact that I have a pair of two and a strip of 3, but insufficient material to really determine if any of the sheets contained either one only or a mixture of the varieties. I shall be able to throw further light upon this when a plating study of the basic Revenue stamps is completed.

PICTORIAL ISSUES, LARGE FORMAT



English printing-state 1 (W3-6)

(A) "English" Printing; 10/8/40.

All plates state 1. Smooth white wove paper, unwatermarked, line perf 11 or 12.

Cat. ref.	Value	Perf.	Date	Relative Scarcity.
W.3.	½a. Violet	11	8/9/40	VS
W.4.	1a. Blue-green	11	—	VS
W.5.	2as. Blue	11	—	VS.
W.5a.	2as. Blue	12	10/8/40	VS.
W.6.	4as. Sage Green	11	—	VS

(B) Native Printings; (1) "Lucky Number" issue; 29/4/41.

W.7. Single issue of a one anna stamp in blue-green, and "1 ANNA" in seriffed capitals and "DEWAS STATE J.B." separately printed in red in the boxes provided. On the reverse side "Lucky No." also in green and the actual number entered below it in black figures, the numbers being arranged (looking at the face of the sheet):

2	1
4	3

Wove paper, watermarked **DEWAS STATE J.B.** in double lined capitals sideways to sheet. Line perf. 10, with top, right and bottom edges of sheet imperforate. Date 29/4/41. Highest number 1036 (i.e. 259 sheets issued) **SCARCE.**

W.7a. Varieties: where odd figures of the "Lucky No." have failed to print and are entered in manuscript.

to be continued

1978-79 KIWI CATALOGUE OF NEW ZEALAND STAMPS AND REVENUES, published by Stirling & Co. of Christchurch, NZ; available from Stirling & Co. Ltd., P. O. Box 29, Christchurch, NZ or Ponwinkle International, Tiki Road, Coromandel, New Zealand at \$2 US airmail, \$1 by surface. Paperback, pocket size (4x6 ¼ inches), revenues listed on pages 38-48.

This is a simplified catalog of the NZ revenues, ignoring variations in shade, dies, perforations and watermarks. While printed on glossy paper, some of the illustrations appear as black splotches, while others are quite well done. Prices, it is stated (presumably in NZ dollars), are given in single column format for the most part (a la Forbin) "for copies in good average condition." Some, such as the beers, are priced only in damaged condition, since "good copies are rarely seen". Many colors are omitted from a number of denominations, since the author (unknown) didn't know (?). Some series are priced "with holes" (perforins?) and "without holes". Variations in paper are also ignored. Not for the specialist, but suitable for the beginner.

(Ponwinkle advises us that they will be publishing soon as possible a much more specialized listing. I suggest waiting. However, at the price, you get what you pay for.)

Gerald Abrams

312

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New Revenue Stamps for Liquor Bottles

(Ed. note: This Bureau of Alcohol, Tobacco & Firearms news report was received from member Terry Hines. Members D. Sher and Gerald Agrams also sent information. A thanks to all of you who keep TAR informed in these matters.)

The first sheets of three billion new revenue strip stamps, to show payment for more than four billion dollars federal excise tax on distilled spirits, have been printed by the Bureau of Engraving and Printing for the Bureau of Alcohol, Tobacco and Firearms. Inaugural sheets of the new stamps carrying the ATF title were signed by Bureau Director Rex D. Davis, and by Seymour Berry, Director of the Bureau of Printing and Engraving during ceremonies in ATF headquarters 20th April 1978 at 10 a.m., Room 5041. Distribution of the fifty-stamp sheets to distillers and bottlers will begin as soon as the current supply of stamps is depleted. The bureau, which separated from the Internal Revenue Service (IRS) in 1972, retained the old stamps. The new stamps have ATF printed on them instead of IRS.

Strip stamps are the colored, paper seals glued over the tops of distilled spirits bottles, and have been used since 1897 as evidence of tax payment. Now they also show compliance with labeling and content regulations enforced by ATF under the Federal Alcohol Administration Act. Strip stamps are used on products accounting for nearly four billion dollars of eight billion dollars in alcohol and tobacco taxes collected annually by ATF. The strip stamps are printed by the Bureau of Engraving and Printing, which also prints Treasury bills and notes, and postage stamps. Manufacturers, who pay an excise tax of \$10.50 per proof gallon of beverage distilled spirits, are not charged for the stamp but must keep a record of stamp use. There are four different strip stamps, each with its own color—red, green, blue, and white.

In addition, there is a square, black distilled spirits stamp for bulk containers which also was changed to read ATF instead of IRS.

Red strip stamps are used on all distilled spirits except alcohol bottled for industrial use or spirits bottled-in-bond. White strip stamps indicate industrial alcohol. Green stamps are for spirits meeting strict bottle-in-bond regulations. If bottled-in-bond spirits are for export, a blue stamp is used or "EXPORT" is overprinted on the green stamp. White stamps are printed only in the standard size. Other colors have a small and standard size. The small ones are used on miniature bottles under 200 ml. and standards are used on other sizes.

The strip stamps were changed from IRS to ATF designation in 1976, when the industry began converting from U. S. standard size bottles to metric bottles. The small stamps were labeled "Less than half pint," and were changed to reflect metric equivalents. Now that the supply of standard size stamps is depleted, they also are being changed from IRS to ATF. At one time the green stamp was what the customer looked for on a bottle. It indicated 100 proof spirits bottled-in-bond under close government supervision. Tastes change, and today the red strip stamp is most familiar. It is used on 95% of all distilled spirits.

DOMINICAN REPUBLIC REPORT

by Jack K. Adams

The government of the Dominican Republic has authorized the printing of large quantities of revenue and telegraph stamps. The authorizations are contained in decrees signed by President Joaquin Balaguer on May 4th, 1978.

Decree 3395 calls for additional printings of telegraph stamps in the following denominations and quantities:

1c - 600,000
25c - 200,000
50c - 300,000
\$1 - 200,000

Decree 3396 authorizes 200,000 each for \$1, \$2 and \$5 consular stamps, and 200,000 \$5 stamps for medical certificates (certificado de analisis).

Decree 3398 provides for 10,000,000 blue Series A \$0.005 revenue stamps for imported alcoholic beverages. These will be numbered 5,000,001 to 15,000,000.

No further details regarding these stamps were made available.

Plate Varieties

By Anthony Giacomelli, ARA



This month my plate variety is a pronounced scratch on a R5c blue Bank Check. There is nothing about the stamp printing other than the stamp is off center with the perforations cutting into the design slightly. The stamp is clearly printed and has a manuscript cancel dated "Oct. 24, 1884."

The scratch starts abruptly at the top of the stamp just below the perforations indicating that this scratch could have continued down from the stamp or stamps above it.

The scratch begins between the "R" and "E" of REV. in the upper ribbon touching the toe of the right leg of the letter "R". It continues downward into the floral design below and then into the vignette cutting across the flock of hair at the rear of Washington's head. Though barely visible, the scratch continues along side of the notch of the lapel in his garment and out of the vignette.

At this point (below the vignette) the scratch is not as heavy and has divided into several smaller scratch lines ending in the upper border of the lower ribbon that contain the words "BANK CHECK."

Here again I request any collector that has a like copy to contact me. My intention is to make a listing of as many as possible of these plate varieties. Contact Anthony Giacomelli, 10710 Manzanita Dr. Sun City, AZ 85373.

SOME NOTES ON THE 1958 BRITISH COLUMBIA LAW STAMPS

by H.G. Walburn

(Ed. note: This article is reprinted from the Nov. 1976 issue of the Canadian Revenue Society Newsletter with the kind permission of the author and Editor Wilmer C. Rockett).

This limited issue of Law Stamps came and went without much attention being paid to them and the 1968 Holmes and 1969 Sissons Catalogs didn't value them in relation to their scarcity. They are related to Scott's #377, both issues commemorating the founding of the Colony of British Columbia 100 years earlier, the Law Stamps showing pictures of contemporary Court House buildings, most of them no longer in existence. Vancouver's Court House is conspicuous by its absence, the city's founding not taking place until 28 years later.

They were in use throughout the Province for a time but on March 1st 1958, Vancouver, Victoria and New Westminster courthouses switched over to the use of Meters so the three largest users of Law Stamps were eliminated. Sometime in 1959 the outstanding balance of the issue were recalled and presumably destroyed, so the figures quoted by Holmes are probably fairly accurate but are not necessarily the numbers used. The figure of 3,000 for the 25 cent value is unbelievably small and Jack St. Laurent tells me there was a second printing in April of 2,500 in a lighter shade. There are also two shades of the

10 cent value, so possibly there was a second printing of this value also. The format of all values was a miniature sheet 5 x 5 SE all around so only 9 per sheet or 36% are completely perfed. Reconstructing sheets of most values is not too difficult as there are many broken lines etc.

A few years ago the writer was privileged to examine a mint pair of the 50 cent value with the background color missing. Part of a sheet was saved for collectors of revenues by a keen-eyed Coastal resident and he watched for used copies turning up on documents without any success — maybe one or more of these are still waiting to be discovered. I believe the balance of the mint ones were sold to J. N. Sissons.

ETHICS COMMITTEE OUTLINES PROCEDURES

Mack E. Matesen, ARA Ethics Committee member, has outlined some of the problems encountered by the Ethics Committee. They desired that these points be shared with the membership.

1. This Committee does not act as a collection agency nor is it proper for us to undertake such endeavors.

2. Proper communications between dealer/member and members and dealers is essential so that successful transactions can be accomplished. Unfulfilled transactions, lack of agreements on timing (when payments and or merchandise will be mailed) results in ill will and complaints being filed with this committee.

3. Have a clear understanding of your agreements and in writing.

4. Should it become necessary for you to file a complaint with this Committee the charge(s) must be specific and definite. All supporting evidence such as copies of correspondence, cancelled checks, certified/registered mail receipts must accompany your complaint and be addressed to: J. Barkley, Ethics Committee Chairman, 9435 St. Andrews Drive, Santee, CA 92071.

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1978 ELECTION BALLOT

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W. R. DeKay

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□ □ □ □

WESTERN REPRESENTATIVE (Vote for one)

Anthony Giacomelli

Richard F. Riley

□ □ □

IMPORTANT! To be counted, your ballot must be received by the Secretary no later than August 15, 1978. Your ballot may be anonymous if you wish. Write-in votes will be tallied for the record, and any person receiving ten (10) or more write-in votes shall be deemed to have been nominated by petition in accordance with Article 5, Section 6, Paragraph b of the ARA By-Laws. **PLEASE VOTE!!!**

SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

NEW MEMBERS

- 2801 ABELSEN, Art, 1305 SE Yamhill, Portland, OR 97214, by Secretary. General interest.
- 2786 BARNES, Virginia R., PO Box 5152, Sherman Oaks, CA 91413, by Secretary. All US revs, esp. M&M; all Philippine revs.
- 2787 BREZINSKI, Joseph, 137 Oak Hill Dr, Greenville, SC 29611, by G. M. Abrams. Topical-ball games, track and field, winter sports.
- 2798 BROEK, Howard W., 6 N 601 Rt 31, St. Charles, IL 60174, by APS. US fed revs.
- 2800 FEINSTEIN, Marvin C., 21 Perth Place, East Northport, NY 11731, by Secretary. Genl US revs.
- 2790 FELDMAN, Dr Mervyn I., 12432 Shadow Lane, Bowie, MD 20715, by Dan Hoffman. M&M, playing cards.
- 2791 FLATISCHLER, G., 93 Avenue Cheverny, 44800 St. Herblain, France, by Henri Janton. US, Canada, Brazil, Western Europe.
- 2788 FLORENTZ, William, 3540 Wilson Blvd, Arlington, VA 22201, by G. M. Abrams. Dealer, Arlington Coin Center.
- 2792 FRANKS, L.J.G., c/o Laurie Franks, Ltd, Private Bag, Christchurch 1, New Zealand, by F. C. Kinsky. Dealer in all- collects Hong Kong, Macao, China.
- 2804 HUNNELL, William H., 515 Dudley Court, Westfield, NJ 07090, by Brian M. Bleckwenn (ASDA). Scott-listed US, Hawaii, Puerto Rico revs.
- 2803 KAPLAN, Samuel c/o Nadler, Apt 3H, 2440 E. 29th St, Brooklyn, NY 11235, by Ken Trettin. All US and state revs and taxpaid.
- 2778 LAGNER, Thomas, 1855 W. 23rd St, Erie, PA 16502, by G. M. Abrams. US and state revs, telegraphs.
- 2796 LAVELLA, Joe, 518 Range End Rd, Dillsburg, PA 17019, by G. M. Abrams. State hunting stamps, Natl Wildlife Fed stamps, philatelic show labels.
- 2797 LEEN, Morris, Box 53, Shrub Oak, NY 10588, by Secretary. Br Commonwealth, Austria (collector/dealer).
- 2782 LEFKOWITZ, Martin, 2304 Shady Ave, Pittsburgh, PA 15217, by G. M. Abrams. US and state revs.
- 2780 MacANDREW, Craig, 24691 Eloisa Dr, Mission Viejo, CA 92675, by Peggy Howard. Mexico and France.
- 2793 MOSER, Chris L., 795 Bellflower Blvd, #26, Long Beach, CA 90815, by G. M. Abrams. Mexico Revs, esp. archeological topics (Sec-Treas of Mesoamerican Archeology Study Unit of ATA).

- 2789 MOTT, Charles L., 1208 Selby Ave, St. Paul, MN 55104, by G. M. Abrams. US taxpaid (incl cigars, cigarettes, oleo), rev stamped paper, beers, express stamps and labels, old documents, etc.
- 2783 OHLIS, Robert W., 2705 Chere Carol Rd, Humboldt, TN 38343, by G. M. Abrams. US Scott-listed revs.
- 2795 O'KEEFE, John, 58 Sawtell Ave, Brockton, MA 02402, by Ken Trettin. US revs, documentaries; stampless covers, world stamps.
- 2784 PLAYLE, Ron, PO Box 644, Des Moines, IA 50303, by Secretary. US B.O.B.
- 2785 REID, Ken L., PO Box 904, Stafford, TX 77477, by G. M. Abrams. Topical- insects.
- 2779 SIECKERT, Egbert E., PO Box 837, Murphys, CA 95247, by Peggy Howard. World revs and cinderellas.
- 2794 SLOTT, Louis S., PO Box 5224, Jacksonville, FL 32207, by Ken Trettin. US revs, M&M, old documents.
- 2802 THOMPSON, Maj. Gen. R.H., SLASC Quarters 1, Granite City, IL 62040, by Secretary. Topical- military, incl uniforms, battles, paintings, ships and watercraft.
- 2781 WEISS, William, R., Jr, 1519 Hausman Ave, Allentown, PA 18103, by R. L. Casten. Dealer- US first 3 issues on and off docs, first 2 proprietary issues, M&M incl essays and proofs.
- 2799 WILHITE, Laura E., 18 Fleetwood Ave, Carson City, NV 89701, by G. M. Abrams. Mainly Japan, also Ryukyu, China, Germany, Austria, France, Manchukuo (pres. Nevada Stamp Study Society).

The highest membership number on this report is 2804.

REINSTATED

- 1274 Donald E. Hallinger
1332 Norbert J. Stachura

RESIGNED

- 1868 Bruce A. Bly

ADDRESS CHANGES

Philip D. Gordon, PO Box 755, Lima, OH 45801
J. Kenneth Lipinski, MD, 11604 92nd Ave, Edmonton, Alta T6G 1L3, Canada
M. E. Matesen, N&MCR- 2144 Clement Ave, Alameda, CA 94501
Paul A. Nelson, 620 Wellesley Dr, Claremont, CA 91711
Glenn R. Norman, 715 Vancouver St, Apt. 11, Victoria, BC, V8V 3V2, Canada
David L. Nortridge, 711 Saxby, Freeport, IL 61032
P. Varnum Pierce, PO Box 531, Centerville, MA 02632
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WORLDWIDE REVENUES. Latest Illustrated "ReveNews" bulletin crammed with worldwide revenue offers - 25 cents. Worldwide revenues bought. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada KOL 1H0. 313

PAPER AMERICANA Checks, Documents, other revenue stamp items. Catalog \$1.00. Stock certificates List \$1.00. Also buying any old paper items. Yesterday's Paper, Box 294-AR, Naperville, IL 60540. 310

14 PAGE Illustrated Canada revenue pricelist, 25 cents. 100 different Canadian revenues \$12.50, 200 different - \$42.50. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada KOL 1H0. 313

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SELLING a revenue collection of European and South American countries. I would trade also for postal-stationary items as post-cards, envelopes and letterheads. Emmerich Vamos Sr., Toro Herrera 487, Vina del Mar, Chile. 307

FOR SALE U. S. Revenues: First Issue, MM, Taxpaid, States and many others. Also some foreign sent on approval against your want list. Eric Jackson, P. O. Box 6122, Anaheim, CA 92806. 306

LEADING REVENUE STAMP DEALER in U.K. urgently require complete run of the AMERICAN REVENUE 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. 307

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

WANTED. U.S. and Foreign postage stamps fiscally used or with colored cancels. Highest prices paid. J. Swan, 863 East Washington, Pasadena, CA 91104. 315

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

WANTED State Game, Fish and Hunting Stamps. Will buy or trade. Jack Hall, Rt. 1, Box 340, Radford, Va. 24141. 309

MEMBERSHIP STATUS

Previous membership total	1400
New members	27
Reinstated	2
Resigned	1
Current membership total	1428

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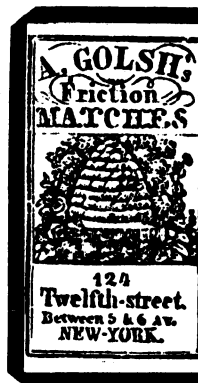
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Lewis Willner
John J. Wlodarczyk
Gus L. Wolf
Louis W. Yagle
Chi Wen Yen
Michael Zinman

AUCTION #17 STATISTICS

Total Lots Listed	842
Lots Sold	723
% Sold	85
Lots unbid or Bids Rejected	105
Lots Returned	9
Lots Withdrawn	4
Number of Bidders	251
Number of Contributors	48
Per Cent Participation	22
Total Realization	\$10,420.00
10% ARA Commission	\$1,042.00
Less Printing Costs	(\$256.86)
Less Auction Expense	(\$120.00)
Check to Sales Department	\$665.14
Contribution to Publication Fund (Donated Lots)	\$24.30

The last group of Forbin reprints have now been assembled. The 20 copies (spiral bound) that remain are priced at \$17 ppd. USA-\$17.50 elsewhere. When these are sold there will be no more. Profits to ARA publication fund. Orders should be sent to Duane F. Zinkel, 2323 Hollister Ave., Madison, WI 53705.



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ADDENDA TO 1978 YEARBOOK— GUIDE TO DEALER MEMBERS

The last section of the Guide to Dealer Members (1978 Yearbook, p. 32) was inadvertently omitted, the list as printed ending with J. N. Sissons. Listed below are the missing dealers. Please clip and file with your yearbook.

Marlin D. Slack (trade US Scott)
Philip W. Sloan (US)
Jay Smith (US, Sweden)
Neil Sowards (checks w. stps and impts)
Charles J. Spallitta (US)
Sherwood Springer (US, BNA BOB and cinders)
Frank R. Stanfield (Philippines)
S. K. Stryker
Earl J. Sutliff
Joseph A. Szemeti (world, lit)
William C. Tatham (world, esp US)
C. Stetson Thomas, Jr.
Roy J. Tillotson (US, lit)
Emmerich Vamos (world)
Stephen van Cise (US Scott)
E. S. J. van Dam (Canada)
Theo. van Dam
Joseph S. Volutza (US)
Gary W. Vosper (Turkey, Scand, etc)
Timothy G. Wait (US 19th C.)
H. G. Walburn (Canada)
Dr Josef Wallach (Holy Land)
Stephen J. Waxer (US)
William F. Weaver (Philippines)
William H. Wedge
Fred J. Weiler (US)
Fred Wexler (US)
Gayle G. Williams
J. Millard Williams (Far East)
C. H. Willis (US)
Laurence L. Winum
Kirk S. Wolford (US)
P. B. Woodward (Asia)
D.D. Wray
Sidney Youngerman (US Scott)
Joseph C. Zanini (US, Mex)
M. Zem

CRACKER — BARREL PHILOSOPHER

submitted by Bob Mason, ARA

Save us from Catalogues! "A strong effort (remarks the "Metropolitan Philatelist") is being made to popularize revenue stamp collecting, which has many followers in this and other countries. Many things can be said in their favour, but that which is most likely to attract converts is the absence of a catalogue, practically putting every amateur on the same footing. In its day the catalogue was a great institution and help to stamp collecting but that day has passed, its principal use at the present time is to act as a scarecrow and show would be collectors the impossibility of having a complete collection."

Pres. Page — continued from page 80

Stamps; to Kenneth Trettin a Third for his Prussian Fiscals —The Empire; and to George McNamara an Honorable Mention for his US Beer stamps. Ken Trettin's Prussians also took a First at CIAPEX (Des Moines) a month later.

And at the Rockford, IL., '78 Expo in April:

To Bill Fitch, for the Reserve Grand and a Gold for his US Private Props.

To Charles Reiling, for the Silver on his Canadian Telegraph/Telephone Franks.

To Dan Rhoades, for the Bronze for his Revenues on Cover.

ATTA gang.

LINPEX — continued from front page.

Wanted: A slide show on U. S. revenues. Dr. Riley's show was not available from APS.

Schedule of Events

Friday, Sept. 22

7 a.m. *Garden Room opens (revenue headquarters)

Noon Exhibition opens

8 p.m. Exhibition closes

9 p.m. *Law Library tour (research session on State and Federal tax laws, court decisions)

11 p.m. *Garden Room closes

Saturday, Sept. 23

7 a.m. *Garden Room opens

10 a.m. Exhibition opens

Noon Awards Luncheon (advance reservations required)

2 p.m. *Revenue Slide Show (open to public)

6 p.m. *No-host happy hour - Northeast Holiday Inn

7 p.m. *Revenue Banquet - Northeast Holiday Inn (reservations needed)

8 p.m. Exhibition closes

11 p.m. *Garden Room closes

Sunday, Sept. 24

7 a.m. *Garden Room opens

10 a.m. Exhibition opens

4 p.m. Exhibition closes

*** Items of special interest to revenueurs.**

Exact times for awards luncheon and banquet and prices have not been set.

A response is needed from you, especially if you will need transportation or desire to attend the luncheon or banquet. A personal mailing will be made to all persons responding in late August or early September. Write Kenneth Pruess, 1441 Urbana Lane, Lincoln, NE 68505.

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