



The American Revenue

Journal of the American Revenue Association

Vol. 32, No. 7, Whole No. 307

September, 1978

REVENUE STAMPS OF OCCUSSI-AMBENO

by Elliot C. Chabot, ARA

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On the island of Timor, off the Sawu Sea, lies the Sultanate of Occussi-Ambeno. According to news releases from the Sultanate's overseas news service, headquartered in Auckland, New Zealand, Occussi-Ambeno achieved its independence from Portugal in 1968. The releases go on to say that the country is presently ruled by Sultan Sir Michael Ismail Abdullah I.



Fig. 1

My first exposure to the sultanate came in the book review column of *Stamps* magazine. The column announced the release of a catalogue of the postage stamps of Occussi-Ambeno. Not being able to resist the call of the unknown for long, I sent off my check of \$1.50 plus

postage to the Occussi-Ambeno Overseas Philatelic Bureau, P.O. Box 876, Auckland, New Zealand. A few months later the catalogue arrived. Listed on the last page of the catalogue were (you guessed it!) REVENUE STAMPS.

The catalogue listed four stamps as constituting the issue of July 10, 1971. The revenues listed are Occussi-Ambeno postage stamps overprinted "S.D." for Stamp Duty in purple. They are further surcharged with new denominations in silver. The catalogue lists the following denominations: 2½c on 8c, 72c on 99c, \$40 on 3c, and \$100 on 8c. Each of the stamps is printed on yellow, cardboard-like paper and features a laughing koala bear. (I wonder who the bear is laughing at!) The designs, which vary slightly from denomination to denomination, are printed in green, red, blue, and green, respectively. Each of the stamps is sewing machine perforated and all are without gum. Each stamp measures 33 x 29 mm.

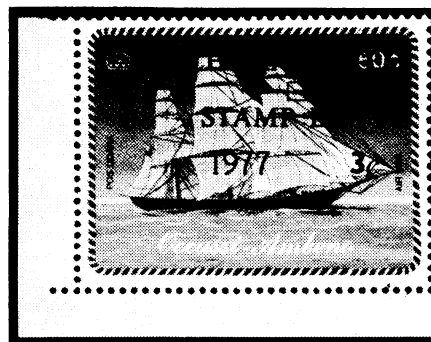


Fig. 2

For the record, I should note that in addition to the above mentioned overprints, my copy of the 2½c stamp (Fig. 1) is overprinted "Third Year / 1968 - 1971 / Independence" in red. While the catalogue lists the 8c postage stamp with the overprint, no revenue stamps are listed with it. My copy, by the way, is perf. 11.

The catalogue, which doubled as the Philatelic Bureau's price list, indicated that the revenues were available in

(Occussi-Ambeno — continued on page 111)

LINPEX IS FOR REVENUEURS

Has a show ever been held that has more pages of competitive revenue exhibits and more revenue dealers than you will find at LINPEX? At last count 47 frames of revenue exhibits had been entered. That is 752 pages.

Probably more collectors come to see the dealers than for any other reason. Revenues should not be disappointed on this score. At this time 6 revenue dealers have purchased tables. These include ARA members Peggy Howard, Glen Morton, Dan Rhoades, Ken Pruess, and Erick Jackson. The fifth is not an ARA or SRS member (shame).

Of course we encourage you to bring material to swap or sell. While all dealers wishing a permanent setup must take bourse space (only 3 tables left, probably all sold by the time this appears), there is no charge to members for using the Garden Room for swap and chat. This room will be open from 7 a.m. to 11 p.m. If

(LINPEX — continued on page 110)

THE EDITOR NOTES...

...that this issue is considerably larger than normal. This is due to our September auction. In addition something new has been added this time—a net price sale of selected items. Look the auction over carefully. There is a lot of good material being offered—especially for you U.S. first issue buffs.

...that it is well worth the time of the reader to re-read the articles about LINPEX and give serious consideration to attendance. We are all well aware that there are other larger and more highly touted taking place at the same time; BUT, only at LINPEX which is hosting meetings of both the ARA and the SRS will one have the opportunity to see, touch, breath and live Revenues. There will be more revenue exhibits, more revenue dealers and more revenue activities in Lincoln than anywhere ever before. It's about 50 miles from Omaha—just about dead center in the lower 48 states. See you there September 22-24.

...that the origin of the vignette on the front page is unknown. She was found on an order blank for a firm selling stained glass supplies. Apparently lifted from elsewhere.

...that your editor currently would like to receive articles on the following subjects. Without your support the contents of the Revenuer tend to be unbalanced toward one field or another. First issue revenues, state revenues, tax paid, cinderella issues. While we are not in danger of running out of material, these subjects are in demand while articles are in short supply.

...that we have only one item with our dealers this month. Cinderella Stamps (Charles Rabinovits, Box 414, Randallstown, MD 21133) has made a free offer to ARA members. He has available a completely illustrated catalog of philatelic exhibition seals. He states that over 90% sell for less than \$5 and that the catalog will make a good future reference.

Prices are net, the catalog available free and postpaid.

Letters to the Editor

EDITOR, THE AMERICAN REVENUER

Two articles appeared in recent issues of THE AMERICAN REVENUER which gave rise to a number of thoughts in the mind of this writer, who has been specializing for almost 20 years in early U.S.I.R. and proprietary revenues.

The articles I am referring to are: "A Pretty Problem", by member Al Shumsky (January, 1978); and a follow-up article "A Pretty Problem, Chapter Two", by Tom Priester (May, 1978). It is not my intent to pick a side in the somewhat opposing views expressed by each author, but rather to expand on, and maybe even digress from, the individual thoughts each man presented.

Mr. Shumsky should be congratulated for what I perceive to be a logical approach in his analysis of the unlisted item he illustrated. He mentioned the paper type, the ink color, the cancel dating, and the appearance of the perforations themselves, on the stamp he presented. Thorough analysis of this extent should be applied, not only to unlisted items, but to each and every Scott listed revenue stamp as well.

I cannot help but wonder if ANY of us have really scrutinized every Scott listed Civil War revenue in our own collections this closely. And, do we also examine every item we are about to purchase, with this same degree of thoroughness? If any of us answer "No", or answer "Well, part of the time I do", we are undoubtedly placing ourselves in a position whereby we might end up filling any number of spaces in our albums or collections with items that are not what we want them to be. If one takes only the size of the imperf margins into consideration, whether it be on a part perf or an imperf, he takes a real chance on accepting a doctored stamp. Paper type, ink color, cancel date, etc., should always also be thoroughly examined and taken into account. Tom Priester presented an excellent example in his article on how a fraudulent item can be created.

(Letter — continued on page 140)

THE AMERICAN REVENUER Official Organ of the AMERICAN REVENUE ASSOCIATION

(Affiliate No. 51 of the APS)

Published monthly (except July and August).
Subscription \$6.00 per year. Single copy 75 cents.
Second Class Postage Paid at Osage, Iowa.
Office of Publication - 112 North 6th Street, Osage, Ia. 50461
Postmaster send form 3579 to Box 573 Rockford, Ia. 50468.



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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

WELCOME BACK, and to all of our newly joined members, WELCOME ABOARD.

THIS IS THE LAST

column so titled to appear under this by-line. For those who may have breathed a sigh of relief.. I will begin next month a regular series of columns titled SALES PITCH, in which, following any statistics anent the Sales Dept. and any special offers, there will be included commentary as deemed necessary. However, next month Pres-elect Ogden Scoville will begin, presumably, his own series to replace this one. Please send future correspondence requiring Presidential attention (Kudo data, etc.) directly to Ogden, effective immediately. Matters pertaining to Sales or offers, au contraire, should continue to come to me, since I will retain the post. I wish to express my gratitude to all of you who had a hand in implementing this award-winning journal, and/or to those who were largely responsible for the measurable success of the ARA during my admin. To assure our continued growth and success, please offer to Ogden the same cooperation I enjoyed. I'll be around if needed....and thank you all again. Now, to this month's column...

FALL AUCTION HERewith

Auction Mgr. Don Duston has prepared another whopper of a sale for you, appearing in these pages, in his normally professional manner. Be sure to get your bids in early . . postmarks count. And a cautionary note . . I have received complaints from some of the bidders that though they bid quite high for some of the goodies, or what they thought was quite high...they lost out. Govern yourselves accordingly. And good luck.

TWO NEW AWARDS CREATED

With Board approval, the following awards have been initiated:

1. The Walter Morley Memorial Award, named for the turn of the century British fiscalist. This Award, by suitable certificate, will be presented each calendar year to the author (authors if joint) of that article or series appearing in these pages deemed to be the most noteworthy contribution to revenue research. Judges will be the Editorial Board (Editor, Assoc. Eds.), and material will be judged solely on the basis of original research and presentation; flowery prose and format (which is the responsibility of the Editor) will not be considered. The Award is retroactive to January 1978, and will be presented in 1979. The entries of the judges will be exempted.

2. The E. B. Sterling Memorial Honor Roll of Distinguished Fiscalists, named for the turn of the century cataloguer and revenueur. This Honor Roll will become a permanent addition to the Yearbook effective in 1980. Honorary Life Members of both the ARA and the SRS will be enrolled automatically. Additionally, a committee has been formed (yclept Sterling) which will select each calendar year one deceased and one living (who must be an ARA member) fiscalist for enrollment, on the basis of the Awardees' contributions to the revenue field of philately. This Committee will be chaired by the ARA President, and is formed, for starters, from the following volunteers: Lou Alfano, Terry Hines, Ken Pruess and Dick Riley. Those of you who may wish to enter nominations for the 1978 entries (to be announced in 1979) may send them with a

brief summary for the reasons selected directly to Mr. Scoville. A suitable certificate will be presented to the living members so enrolled. Contributions of the judges have been exempted from consideration.

A NEW CHAPTER

The Holy Land Revenue Study Group has joined our list of active Chapters; please make note of the data:

List of Officers:

Coordinator, Charles F. Mandell

Treasurer, Chester Callen

Contact for details:

Charles F. Mandell, 190 Lincoln Hwy,
Edison, N. J. 08817

Approx. number of members: 50

Meetings: Held once yearly in conjunction with the annual convention of the Society of Israel Philatelists.

Projects: The Group publishes a periodic bulletin. Others underway include a bibliography of the literature (completed); a series of papers on the subject to be published in varied periodicals; preparation of a catalog of the Palestine Mandate revenues; preparation of slide programs; availability of speakers for lectures.

May we offer a welcome to our newest Chapter?

JOURNAL ENLARGED

As mentioned by the Editor in June, approved with contingencies by the Board, our journals are now expanded to 24 pages minimum (though auction issues may be larger depending on the size of the sale). This will continue as long as our finances permit, AND as long as we have suitable material to publish. All members are invited to submit papers for consideration (and not to forget our planned special edition for US state revenues for November, papers directly to Lou Alfano). If a paucity of material should occur (not an immediate problem), the Editor will issue a suitably thinner journal. Y'all help?

NEW REPRESENTATIVES APPOINTED

The following members have graciously consented to represent us in their respective countries: Sheau Horng Wu of Taiwan (author of the recent Commodity Tax Stamp catalog for that country, of which Part II will be ready shortly. Mr. Wu also indicates that he requires some help with data on early Commodity stamps, from 1947, and photocopies or fotos accompanying the data will be helpful to continue the series. Please write directly to Mr. Wu at the masthead address). And R. J. Thoden, currently residing in Saudi Arabia (and working on a catalog of same...help requested). Sweden, Esbjorn Janson. The masthead has been changed accordingly.

HERE'S YOUR CHANCE!

For the benefit of any of you who may wish to register a complaint on any aspect of our operation (members only), we have provided a form here which may be used and submitted to the President. NEXT MONTH. You may clip or Xerox the form.

ARA COMPLAINT FORM	
Please write in your complaint below in the space provided, and please write legibly.	
<input type="checkbox"/>	Signed _____
<input type="checkbox"/>	Date _____

LETTERS

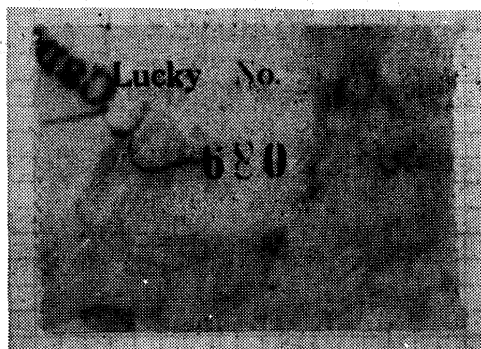
have been exchanged between our member and the culprit
(Pres. Page — continued on page 106)

DEWAS STATE (Jr. Branch) WAR CONTRIBUTIONS STAMPS

Continued from June, 1978, page 91



dent



Front

Rear

Lucky number issue—state a 1 (W7)

(2) "Hindi left, English right, No V" issue; 21/9/40. The basic "key" plate printed in the appropriate colour and the value added separately, viz. in Hindi words in the left hand box, with "DEWAS STATE J.B." in the right hand box. "Key" plate

States 1 to 4, all line perf. 10, and watermark (where found) as issue (1), sideways to sheet (and occurring "reversed" and "inverted" etc.). Sheets generally with top, right and bottom imperforate edges.

Ref.	Value	Colour of Key-plate	Colour of Duty plate	State	Duty plate Setting	Water marked	Date	Relative Scarcity	Remarks				
W.8	¼a	Red-brown	Red-brown	1	—	Yes	—	VR	Also found perf. vert. at right				
W.9	¼a	Claret	Red	2	—	—	23/9/41	VS					
W.9a	(Hindi inverted on L.H. vert. pr.)			2a	—	—	5/12/42	VR	R.H. pr. perf at right.				
	*(Imperf. between vert. pr.)						2/1/42						
W.10	¼a	Claret	Red	3	—	—	21/8/41	VR					
W.10a	(Imperf. between horizontal pr.)						29/8/41	U					
W.11	¼a	Deep Red-brown	Dull red	3	—	—	—	VR					
	*(Imperf. between horizontal pr.)												
W.12	¼a	Brown-purple	Red	3	—	—	23/8/42?	VS					
W.13	½a	Lilac	Red	1a	<table><tr><td>43½</td><td>43</td></tr><tr><td>43½</td><td>43</td></tr></table>	43½	43	43½	43	1 Yes	29/9/40	PC	
43½	43												
43½	43												
W.13a.	(Duty plate doubly printed)							U					
W.14	½a	Lilac	Dull red	1a	1	—	21/9/40	S					
	(First character of "half" as ॥ on all four positions for W. 13, W. 14)												
W.14a	½a	Deep lilac	Deep red	1	<table><tr><td>42½</td><td>42</td></tr><tr><td>42½</td><td>42</td></tr></table>	42½	42	42½	42	2 —	17/1/41	R	
42½	42												
42½	42												
	(First character of "half" as ३ on stamps 2 and 3.												
W.14b	(Last character of Native "half" much thicker on stamp 1 than first setting.)												
	* I have seen no actual pairs, only the singles where the stamps were either cut or torn apart, thus these cannot strictly be catalogued.												
	On both value plate settings, the second "T" of "STATE" has a short leg on stamp 3.												
W.15	1a	Deep green	Red	1	—	Yes	8/9/41	R					
W.15a	1a	Deep green	Red	1a or 2	—	—	16/12/41	VR					
W.16	1a	Grey-blue	Red	4	—	—	1/12/42	VR	All positions not seen.				
	(First character of "anna" as ३ on stamp 4)												
	(Note: Green was normally the colour of the one anna value. Possibly the 1a in blue was an error of colour, or simply changed when the four annas value was introduced.)												
W.17	2as	Blue	Red	3	—	—	29/8/41	VR					
	(Late use with punch-hole "cancel")				—	—	1/5or6/45						
W.18	4as	Deep green	Red	1 or 1a	—	Yes	—	VR					
W.19	Re.1	Brown-purple	Dull red	4	—	—	—	R					

(3) "Hindi left, English right, with V" issue; 25/1/42.

As issue (2), but a "V" (for Victory?) introduced into the centre of the duty plate. All key plates found (so far) in State 4 only. Perf 10 as before and the sheets still with imperf. top, right and bottom edge. However, in this issue the watermark is horizontal with the stamps. No different duty plate settings (for the same value) have been found so far.

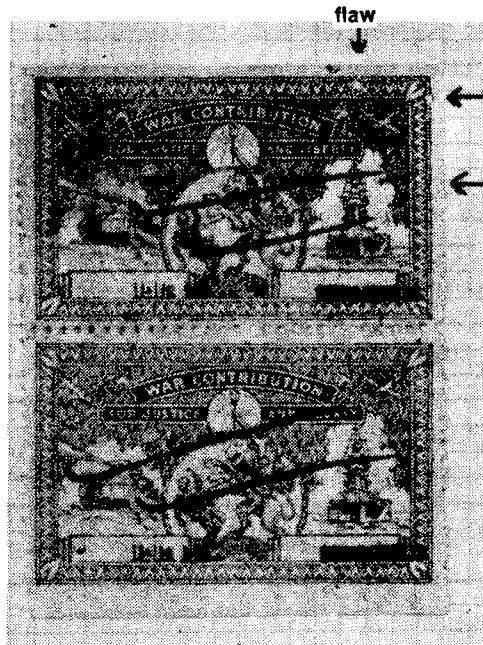
W.20	¼a	Claret	Red	—	—	—	21/11/42	FC	
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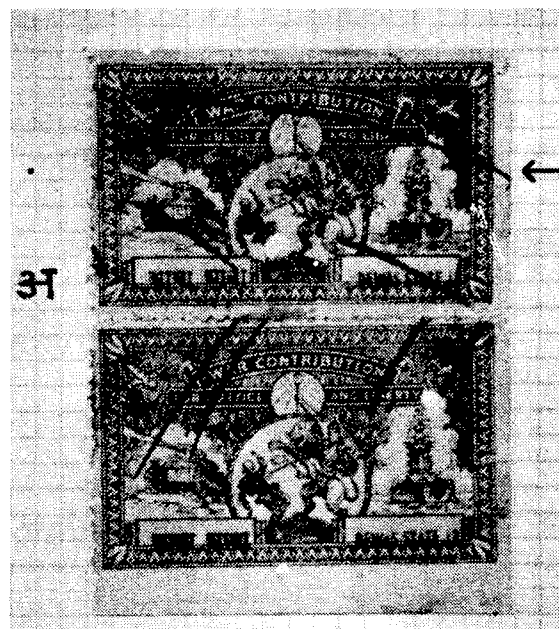
¼ Anna — state 2 (W9)



½ Anna — setting 1 (state 1a) (W13)



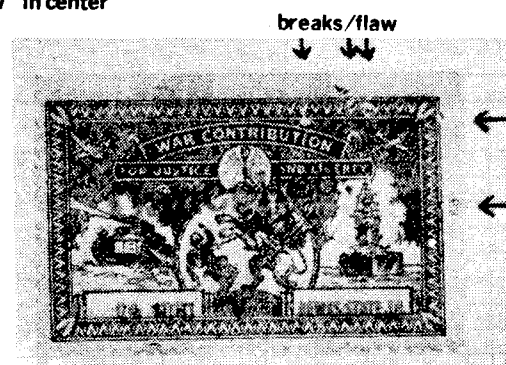
Hindi inverted—state 2a (W9a)



½ Anna—setting 2—state 1 (W14a)



¼ Anna—state 3 (W10)
Hindi left, English right, No "V" in center



With "V"—1 Anna—state 4 (W22)

W.20a	¼a	Claret	Dull red	—	—	—	24/1/43 (9/3/43)	R	In stamp 1, second character of "QUARTER" fails to print in later printings.
W.20b (Second character of "QUARTER" absent)									
W.21	½a	Lilac	—	—	—	Yes	12/8/42	FC	
(Value plate badly misplace downwards, leaving blank boxes)									
W.21a	½a	Deep lilac	—	—	—	—	22/12/42	S	
W.22	1a	Dull blue	Red	—	—	Yes	23/8/42	FC	
or Pale indigo									

W.23	2as	Blue	Red	—	—	No*	30/4/42	C
W.24	4as	Green (Shades)	Red	—	—	Yes	23/8/42?	FC

* No watermark found even in a relatively large number of copies.

(4) "English left, Hindi right, no V" issue; 13/9/42

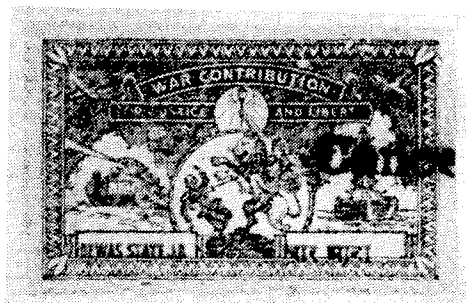
In the last "large format" issue, the Hindi value and the English "DEWAS STATE J.B." have been transposed, and the "V" omitted. Key plates in States 4 and 5 (but either 2 or 3 for 2as Pale blue). Perf. line 10, with imperf. top, right and bottom edges to sheets as before, but two papers - (a) Wove paper, sometimes watermarked as before, (b) Horizontal laid batonne paper, sometimes watermarked "-----BRAND" with some circular device.

W.25	¼a	Salmon pink	Red	4	1*	Side-ways Paper (a)	18/6/43	S	*QUARTER ANNA without space.								
(First character of "anna" is अ) on all four positions, stamp 2 with short second "T" in "STATE."																	
W.25a	¼a	Deeper colour	Red	2				U	*One copy of stamp 4 only.								
QUARTER ANNA SPACED normally																	
W.26	½a	Cerise	Red	4?	—	Paper (b)	—	U	One copy of stamp 3 only.								
(First character of "half" is अ, of "anna" अ)																	
W.27	1a	Bright blue	Red	4	1	Paper (a)	27/1/43	S									
(First character of "anna" is अ)																	
W.28	1a	Pale blue	Red	5	2	Paper (a)	17/1/44	R									
(First character of "anna" is अ)																	
W.29	2as	Grey-blue or Pale indigo	Red	4?	1	Paper (a)	13-26/2/43	S									
W.29a	2as	Indigo	Red	4	1	Paper (a)	27/1/43	S									
(First character of "anna" is अ)																	
W.30	2as	Pale blue	Red	4	<table border="1"><tr><td>41</td><td>39¼</td></tr><tr><td>41</td><td>39</td></tr></table>	41	39¼	41	39	1 Paper (a)	24/11/42	S	Same setting as W.30, W.30a				
41	39¼																
41	39																
W.30a	2as	Pale blue	Red	4	<table border="1"><tr><td></td><td>42¼</td></tr><tr><td></td><td></td></tr></table>		42¼			2 (a)	23/10/44	S					
	42¼																
W.30b	2as	Pale blue	Dull red	5	<table border="1"><tr><td></td><td>42¼</td></tr><tr><td>42¼</td><td></td></tr></table>		42¼	42¼		2? (a)		S	Also example of stamp 1-41½mm. dated 10/9/43.				
	42¼																
42¼																	
(First character of "anna" is अ)																	
W.31	2as	Pale blue	Dull red	2 or 3?	<table border="1"><tr><td></td><td></td></tr><tr><td></td><td>41</td></tr><tr><td></td><td>11</td></tr></table>				41		11	3 (a)	27/5/43	VR	Position four only seen.		
	41																
	11																
W.32	2as	Bright blue	Red	4	<table border="1"><tr><td>42¼</td><td>41¼</td></tr><tr><td>9½</td><td>9½</td></tr><tr><td>41¼</td><td>40</td></tr><tr><td>9½</td><td>9½</td></tr></table>	42¼	41¼	9½	9½	41¼	40	9½	9½	(a)	27/1/43	VS	
42¼	41¼																
9½	9½																
41¼	40																
9½	9½																
W.32a	2as	Dull blue	Red	?	4	(a)	27/7/43	U									
(First character of "anna" is अ)																	
W.33	4as	Apple green (shades)	Red	4	—	(a)	13/9/42	VS									
(First character of "anna" is अ)																	
W.34	4as	Apple green	Red	4	—	(a)	25/11/42	R									
W.34a	4as	Deep apple-green	Red	—	—	(a)	25/11/42	R									
(First character of "anna" is अ)																	
W.35	4as	(Extra Hindi character giving "CHARA ANN", i.e. FOUR ANNAS in the plural)					26/12/44	VR	Position four only seen.								
W.36	8as	Reddish pink	Reddish pink	4	1	(a)	13/9/42	S									
W.37	8as	Reddish pink	Reddish pink		4	(b)	19/4/43	S	Dirty plate								
(Both first characters of "eight and "anna" are)																	
(Stamp 4 with broken character giving "ट" instead of "छ" and second character of "eight" dropped)																	
W.37a	8as	Reddish pink	Reddish pink	5	2	(b)	20/10/43	VS									
(Stamps 1, 2, 3 with both first characters of "eight" and "anna" as अ)																	
W.38							VS										
W.39	(Stamp 4 with "अ" and "अ" respectively)						VR										

W.40	Re.1	Brown	Red	4	<table><tr><td>42</td><td>43</td></tr><tr><td>41¾</td><td>41¼</td></tr></table>	42	43	41¾	41¼	1	(a)	20/7/43	R	
42	43													
41¾	41¼													
								(No. 1 - 1st character of "RUPEE" slightly drop ped						
W.40a	Re.1	Deep brown	Red	4			(a)	12/1/44	R					
W.40b	Re. 1													
W.40b	Re.1	Purple-brown	Red	4		1	(a)	16or23/7/43	R					
W. 41	Re.1	Red-brown	Red	4	<table><tr><td>41</td><td>39½</td></tr><tr><td>41</td><td>39¼</td></tr></table>	41	39½	41	39¼	2	(a)	29/11/42	S	
41	39½													
41	39¼													
								(no. 3 - 1st character of "RUPEE" raised.)						
W.41a	Rel	Red-brown	Red	4		2	(b)		S					
W.42	Rs.5	Bright Orange	Red	4			(a)	20/10/43	R					



Eight annas (sheet)—state 5, setting 2 (W37a)



Four annas, state 4 (W33)



Four annas, Position 4 (W34a)



Four annas, "Chara anna" (W35)



"STAMP DUTY" handstamp (2AS) (S1-4)

English left, Hindi right



PROVISIONAL STAMP DUTY ISSUES

(A) Large Format War Contribution Stamps.

Each stamp of the sheet of four cliches separately handstamped in two lines - Sales & other Transactions stamp duty.

I have found only two values of issue 4 ("English left, Hindi right, no V") thus used, viz. various printings of the 2as and 4as values, as follows: (wove paper, except where stated):

2 annas (23/3/45)


- S.1.** Pale blue/dull red, wide setting, "3-1" (W.31) (of which I have position 4 only of both the original and handstamped issued) 23/3/45.R.
- S.2** Pale blue/dull red, close setting  State 5 (W.30b) 26/5/45.S.
- S.2a** Variety: Handstamp inverted. U.
- S.2b** Laid paper. 23/5/46 or L/7/46. U.
- S.3.** Bright blue/Red, close setting.  (W.32) 23/6/45. VS.
- S.4.** Pale blue/Red, State 5, first character of "anna" as " " in a wide setting not so far found among the original issues, the setting being — VS.
Paper (a) wove. 23/6/45

42 x 12	43 & 12 1/4 mm.
42 1/2 & 12 1/4 mm.	

Note: Both this and the close setting have on stamp No. 3 a nick in " " (third character of "anna") at right.

S.4a Paper (b), laid. 23/10/45.

4 annas (23/10/45)

S.5 On  setting, Green (shades), (W.34), 1/4/46. VS.

S.6. A second setting (not so far found among the original issues), first character of "anna" again " ", the setting being -

41 1/4 & 11 1/2 mm.	39 3/4 & 11 1/2 mm.
42 & 11 1/2 mm.	

Wove paper. 23/10/45. VS

S.6a Laid paper. 23/5/46. U.

Note: The two previously unrecorded settings were probably set up during a period after the exhaustion of the War Contribution stocks and before the definitive Stamp Duty stamps became available for use. The "definitives" will be the subject of a separate article.

Literature in Review

"Linn's World Stamp Almanac, 2nd (1978) edition. Sidney, Ohio: Amos Press, 1977.

Ever since the first edition of this almanac appeared, Linn's has been breaking its arm patting itself on the back over what a wonderful aid to the stamp collector it thinks it has produced. In large part this enthusiasm is justified. The second edition sells for \$10, contains 759 pages divided into 28 chapters and an index.

Many of the chapters are extremely useful. Chapter 14 lists all philatelic organizations, both local clubs (with meeting times and places) and specialty societies (with addresses). Chapter 23 covers postal regulations and Chapter 26 covers copyright regulations. Unfortunately, this latter chapter does not include any information on the new copyright laws which went into effect January 1, 1978 and changed much of the older laws, especially in regard to photocopying. This is a serious oversight. Chapter 5 titled "Law and Philately" and Chapter 19 on tax law as it applies to stamp collecting appear to be most complete.

One of the most welcome items to be found in the Almanac is a complete text of the new Federal Trade Commission regulations on mail order sales. Briefly, these regulations require that most mail orders be filled within 30 days OR ELSE. It is most useful to have a copy as quoting them exactly will no doubt help collectors in dealing with the many fly-by-night operators who take months to fill orders. Oddly enough, these regulations appear in a chapter

(#21) titled vaguely "Washington Scene" rather than in the chapter on Law and Philately, where they clearly belong.

Other chapters include a listing of all governmental philatelic sales agencies world-wide, the UN Postal Administration, postal and philatelic history, (four chapters), "History of U. S. Postal Communications", the history and work of the Bureau of Engraving and Printing, "Worldwide Role of Philately" (a history of world-wide philately and communications along with a listing and description of all the nations that have ever issued stamps), and brief biographies of some better known philatelists of the past 100 years.

Two chapters are generally for the beginner (containing information that I wish I had had when starting my collection.)

Two chapters are devoted to philatelic literature. (Lists of all philatelic periodicals currently being published all over the world, and the most important works on the philately of individual countries. Of related interest is a chapter which gives a listing of philatelic libraries and museums across the country.)

Other chapters cover dealer organizations, the rules and regulations of several of the larger philatelic exhibitions, details of the operations of the Citizens' Stamp Advisory Committee and Linn's advertising policy along with the usual rules for participation in philatelic auctions.

In contrast to the well done and quite useful chapters described above, however, several chapters contain material that is downright trivial and of little or no use or interest. These chapters should be eliminated from future editions of the Almanac. The first chapter is one of the worst. Titled "Philatelic Review" it rehashes old philatelic news that wasn't very important when it was current, let alone after 3 or 4 years. Thus we have such earth-shattering items as "William W. Wylie appointed consultant to the Philatelic Center, Boys Town Neb." in December, 1976. Who cares? These so-called "news happenings" are taken from Linn's news stories. Of equally little lasting importance is a chapter which presents a tedious listing of all stamps issued by all nations of the world in honor of the U. S. Bicentennial. A complete list of all U. S. souvenir cards and the reasons for their issuance wastes 13 pages.

There is a listing of some of the great philatelic rarities — again not really of much use. Listed are all U. S. first days of issue, calendar fashion. Thus, you can find out that the first days of Scott #s 721 and 1035 took place on June 24. Why anyone would want such information, however, is unclear. Contained are descriptions of some of the larger philatelic auctions of the past with realized prices of some of the more expensive items. This is certainly useless information. Finally, there is a list of all the recipients of several philatelic awards of which most collectors have never heard (the Angers Award? the Eidsness Award??). Thus, out of a total of 28 chapters, 7 are essentially useless space fillers. Happily, they account for only about 15% of the total pages.

The physical construction of the book should be mentioned. It is a very poorly bound paperback. The binding splits easily and pages fall out with little use. If one uses the book a lot, this could develop into a real problem.

In summary, in spite of the inclusion of much trivial material this is a worthwhile book for almost every stamp collector. Only if you collect only revenue stamps should you probably pass it up. However, even a small interest in postage stamps will make the book a good investment.

Terence Hines, ARA

THE BALE—ZODIAC Stamps of the Palestine Mandate, published by Michael Bale of England, available in the US from Pearl's Mandate, PO Box 582, Campbell, CA 95008; spiral bound, glossy card covers, 7x9 3/4, 112pp; price in US \$10.95 postpaid....(\$11.60 incl. tax in CA).

This is a newly revised specialized 1978 version of the former Zodiac catalog, published last in 1974, and bought out from the Israeli firm by Mr. Bale. Naturally, we are concerned here only with the revenue listings.

I am pleased to report a marked improvement over the last edition. The revenues are listed on pages 100-107, and whereas the prior edition carried only 124 major stamps, this listing has been expanded to 200 major numbers....and their varieties. Proofs are shown. Prices are given for the 3 categories of mint with gum, unused w/o gum or fiscally cancelled, and postally

used, where known. Premiums are mentioned for singles w/gutters, gutter pairs, plate blocks, postally used on document, and postally used on letters. There are 19 separate sets listed, and the illustrations (and paper) have improved.

Presumably, it is not yet complete (and the intro is the first to say so), but we look forward to expanded listings (and they do ask for help) in the future, hopefully more frequent, editions. Highly recommended.

UNDER THE GAVEL

At a Boston sale held last October, a massive US collection (among others) was auctioned, containing therein some 400+ lots of choice USIR. All but 3 of these revenue lots were sold. Prices realized for the most part were close to or from 10 to 20% above catalog, while about one-third went for 40 to 60% of CV. However, there were some spectacular realizations, and these are listed below. All are used unless noted, and also described as VF.

Description	CV	Realized
R5a, hor. strip of 5, huge margins.	\$12	\$ 44
R19a, hor. pair, choice	75	120
R24a, block of 10 on entire mortgage	170	440
R37a, hor. pair	275	460
R40a, hor. pair	50	140
R51a, hor. strip of 3	121	320
R73a, strip of 5	56	140
R76a, hor. pair	65	145
R77a, margins all around, tiny scissor cut TR, just touching design, o/w VF	800	1250
R83a	325	525
R85a, hor. strip of 3	98.50	250
R87a, hor. pair, margins	1250	2000
R95a, hor. pair, L sheet margin	175	440
R96a	200	320
R99a	350	460
R101a, hor. pair	110	250
R3b, vert pair	100	220
R22b, vert pair	200	360
R61b, hor. pair, trivial lt bend.	150	360
R11c, L sheet margin block of 18	57	190
R15e	110	320
R21c, mint.	125	250
R101c, block of 4, F, some lt creases & small tear, RR xcel	185	270
R103a, inverted center.	350	600
R104a, ditto	750	1800
R109a, ditto	350	900
R115b, ditto	150	340
R127a, ditto, tiny pin hole.	850	1350
R132, well centered, rich colors.	1650	3500
R133, well centered, lt hor. crease, rich colors	5000	7000
R135b, F-VF, inverted center.	60	105
R140a, inverted center, HS excel.	275	1000
R151a, F.	77.50	160
R156	750	1650
R331, F	55	100
R357	52.50	180
R409	90	210
RB9a, rich color.	650	900
RB9b, well centered	1200	2400
RB10a, well centered	1250	2600
RB17c	50	130
RB18c	57.50	200
RD65	600	1050
RD208	175	230
RD258, cut xcel.	225	360
RE114, ironed out hor. crease	800	1200
RE132	300	400
RE172	400	550
RG101, mint, OG, NH	65	105
Collection of narcos, 373 stamps, many diff types, HS, ind. part sheets	est 500	900
RW2, top plate block of 6, mint.	1750	2200

A copy of the revenue portion of this sale, with marked prices realized for each lot, now resides in our library, less fotos.

During each era, almost every sphere of human activity has someone who is known as a "legend in his own time", as the cliché goes. In our area of interest (the collection of non-postage stamps) we had Paul Rampacher.

Rampacher was born in Vienna in 1881 and died in Budapest in 1972. He admitted to the collection of Vignettes for sixty years of his long life. Vignettes, to the Germans, are non-postage stamps used for commemorative, propaganda or advertising purposes. We here in the United States more often than not call them labels the French, vignettes; the British Cinderellas. Whatever they are called, Rampacher had the greatest, oldest and largest collection of these stamps ever assembled.

Rampacher's collection was sold at auction in Germany during the month of March, and a friend of mine who was there at the sale, reports as follows.

The individual country lots, sixteen in number, were sold first individually. However, all of those bids were superceded by spirited bidding for the entire collection as one lot. In the end, Rampacher's collection of 60,000 stamps sold for 96,000 Deutsche Marks! Not only is it interesting that the market placed a high value on this material, but it is a consolation, too, that the collection went intact to one collector and probably will not be broken up.

For the record, the individual country lots would have been sold for the following prices, except for the record-breaking sale of the whole collection in one lot:

Country	Number of stamps	Selling price
Belgium/Luxemburg	1,350	DM 3,100
Germany	11,500	15,500
France	4,000	6,000
Great Britain	3,600	7,000
Italy	2,700	3,000
Netherlands	1,200	2,000
Austria	2,100	4,000
Poland/Baltic/Russia	1,150	4,600
Switzerland	1,400	3,200
Scandinavia	2,300	4,100
Spain/Portugal	1,070	1,650
Czechoslovakia	1,700	1,500
Hungary	7,000	7,000
U.S.A.	4,200	6,500
Military	4,100	4,800
World War One	5,000	5,500

William Ittel, ARA

On June 5, 1978, a mail auction was conducted by member J. Barefoot of England. He reports that most lots attracted bids with virtually all the better single items larger mixed lots going over estimate. Roughly one third of the bidders were in the UK, one third in North America, and the rest scattered around the world.

Some examples of realizations follow:

Lot	
75	GB 1785 Glove Tax 3d blue type 2 £72. (\$133)
218/223	Indian States - Bhavnagar Durbar six lots of proof blocks or sheets of vals to 1000R of 1887 (type illus in Forbin) £208 (\$385)
226	India - Gondal State 1881 2R proof sheet of 12 £41 (\$75)
314	New South Wales c. 1890-11/9d (47 gallons) large triangular design £26 (\$48)
318	New South Wales c. 1930 Relief Tax 16 vals to £10 used (est £52) £52 (\$96)
417	Tasmania 1903 1d on 3d (no serifs) inverted surcharge mint £31 (\$57)
448 to 453	USA collections of USIR material all went 10 to 50% over estimate.
529	1885 Panama Canal Share Certificate with 2 special Panama Canal tax stamps issued in France £33 (\$61)
547	Spain c. 1880 30c Playing Card mint (est £5) £21 (\$39)
781	Thailand selection of 86 items £20 (\$37)

Keenest bidding was on USA, GB, Australia, Indian States and German Colonies. Weakest bidding was on GB embossed, Latin America, and middle range single items of various countries. Mixed lots and country collections all went well.

Barefoot is currently planning future revenue auctions about three times per year.

LITERATURE IN REVIEW

SISSONS 1978 STANDARD CATALOGUE OF CANADIAN REVENUES, etc etc; 6 x 9 inches, 50 pages, glossy paper, staple bound. Available from this writer.

Prices: in Canada, \$5 printed matter, \$5.50 by air, in USA, \$5 US and \$5.75 US; overseas, \$6.25 Canadian printed matter airmail. Dealer wholesale prices on request.

This catalogue has always been the "bible" for collectors of Canadian revenue stamps. The older edition (1969) has long been out of print and this new one has been sorely needed. I had hoped that this one would contain all the newly added issues and varieties discovered since the last one; this is, unfortunately, not so, but certain new issues (viz., Quebec) have been added ... while most other areas were completely ignored.

Pricing has been generally upgraded to more recent levels; however, in many cases the prices are well below current market levels. This is of course the problem with any catalogue due to the fast changing market.

The layout of the new catalogue is not as orderly nor is it as easy to read as the previous edition. Headings barely stand out, and listings are crammed together in many cases. There are also quite a few typo errors; e.g., Canada R380 used reads \$750 and should read \$75, and the like.

On the positive side, the illustrations are excellent and full size, it is the only catalogue of its kind, and it is as near complete as could be. Overall, it is a good catalogue, and no revenue collector or dealer can afford to be without one. At the price, it has to be one of the best buys on today's literature market. Highly recommended.

E.S. J. van Dam, ARA

The Library Shelf

George McNamara, Jr.
Box 136
Nora Springs, IA 50458

New listings since the appearance of the 1978 Yearbook in April. These items are available for loan in accordance with the rules appearing in the Yearbook.

- A-469 A Series of Articles about Playing Card Company's using Private Die Stamps, Pat Paragraphs, 1930-31, *, C, 14 pp.
- C-24 Photocopy of Walter Morley's Catalogue & Price List of the Revenue Stamps of the British Colonies including Railway Stamps, Walter Morley, 1910, *, C, 134 pp., il.
- C-284 Kiwi Catalogue of New Zealand Stamps - Revenue Section, Sterling & Co. Ltd., *, C, 10 pp., il.
- D-85 Papiers et Parchemins Timbres de France, A. Devaux, Copied from Le Vieux Papier, 1905-11, B, 376 pp., il, f/1 - French.
- D-151 Icelandic Stimpilmerki - Research, Reaction and Observation, Geo. W. Sickels, The Posthorn, 1973, A, 14 pp., il.
- D-193 Catalogue of the Lithuanian Revenue Stamps, Raimondas Lapas, 1971, C, 28 pp., il, f/1 & English

Southeast Asia

- E-285 The Revenue Stamps of Cochin China, French Indochina, Cambodia, Laos and South Viet Nam, Lee Wade, The Indo-China Philatelist, 1976-78, A, 32 pp., il.
- E-152 B. 1968 addition to 1965 Catalog.
- F-242 Fiscal Philatelist, Vol. 1, 1893, Fred Geo. C. Lundy & Walter Morley, B, 176 pp., & 91 pp. of ads, il.
- H-63 Michel Deutschland Spezialkatalog
 - a. 1970 edition
 - b. 1977 edition

auction house in re the fake R31c mentioned here in April. Copies of the correspondence may be obtained here in return for a #10 SAE. Along these lines, some advice: BEFORE you submit a bid on any expensive item about which there is some doubt, to any auction house, demand to see a copy of the authenticating certificate (as issued by a legitimate expertizing service). If there is none, DON'T BID. Likewise, DO NOT PURCHASE any "newly discovered rarity", not listed in Scott, such as part or fully imperf first issue USIR, or overprinted USIR with previously unlisted perforations, without a similar certificate....and I don't mean a guarantee written by the seller... which may be so much wallpaper. Cases of phonies in both areas have been brought to my attention recently. Watch yourselves. And speaking of phonies....

WRONG!

The self-professed non-ARA revenue "expert" (ex=has been, spurt=a big drip), writing in a column in Mekeel's, has pulled a couple of major boo-boos which cannot help but hurt the newspaper's credibility, since the column has presented erroneous information. In the May 12th edition was mentioned the Wagering Stamp as "available on a pro rata basis in June for \$4.17, vs a face value of \$50, directly from the IRS." From the US Govt Printing Office, Form 1974-0-562-645 (o/w known as Form 11-C), dated Dec. 1974, it is CLEARLY indicated that the face value of the stamp is \$500, making the pro rata price in June \$41.67. And again, in the June 9th column, it was stated that "all (US tax paid) are obsolete now"! To verify the absurdity of this statement, one need merely take a look at any bottle of hard liquor (and some liqueurs) on sale in retail establishments to see that the tax paid is still in use. See also the announcement concerning the complete new issue of these which appeared in our June journal, page 92. It is indeed unfortunate that the paper accepts the inputs from this author (who never uses a name as a by-line, playing it safe and cool and misleading the readers) as gospel. That's two strikes, as I count them.

MEMO FROM SALES

It has been reported by the Sales Mgr. that some circuits are being shipped by members via UPS to a PO Box. Please note, those who may follow this practice, that UPS cannot deliver to a PO Box. If the person following you on the circuit has an address containing a PO Box, DO NOT SHIP BY UPS. As much as I may agree with you on its merit, such shipments MUST go through the Post Office. Noted? Additionally, several complaints have been received from circuit members indicating that books are reaching them practically empty, so that there is nothing (or almost nothing) left to buy. PLEASE NOTE: Anywhere along the line, should any book become more than 3/4 empty, please return it directly to the Sales Mgr. rather than shipping it on. If it is part of a circuit of more than one book, simply make a notation on the mailing roster to that effect, so as not to trouble the next member. Your cooperation is solicited.

CHAPTER 27: YOU CAN FOOL SOME OF THE PEOPLE, ETC.

The 1977 distributed "membership roster" of the non-ARA happy revenue "club", as issued by its OWNER, lists some 75 ARAers among the circa 130 total. Some of these, regular correspondents here, were queried and vehemently denied ANY association with the "club". Therefore,

most of the remaining ARAers were polled. Results: Only a handful reported actual "dues paying status", indicating that the only reason dues were paid was to cash in on the 10% bribe...er, discount allowed toward the purchase of Happy's wares...leaving no doubt any longer that there IS NO CLUB, but simply a business operation. The large majority, while they may have made some purchases, replied that either (a) they had been sent "honorary membership" cards by Happy, allowing them the discount, or (b) they knew of no reason their names should appear. A copy of the "roster", if needed, for a return stamp, in the event that any of these listed "members" wish to consult with their attorneys and/or the APS on the unauthorized use of their names. While the (on file) replies will not be published, copies of the more enlightening ones (writers' names covered) which, incidentally, may bring many laughs, may be obtained here in return for 5 ounce letter postage. Since the "roster" is largely fiction, which should come as no surprise to those who know Happy, ANY claims made by Happy for or about this pseudo-"club" are now, euphemistically, SUSPECT. Any ANY persons allowing their names to be used linked to Happy....well.

KUDOS

To the American Revenuer, Editor *Ken Trettin*, and all who had a hand in making it possible to receive the Large Silver Award at CAPEX in Toronto in June, for literature. And at the same show:

To *Barbara Mueller* and *Felix Bertalanffy*, both elected to the APS Writers Hall of Fame for their contributions to philatelic literature. No doubt their revenue articles clinched it.

To *Bob Cunliffe*, for the Large Gold received for his massive display of US revenues. 1755-1902.

To *Joseph Shelton*, for the Bronze captured for his display of Canadian revenues and collateral material.

(*Lee Brandom's* Catalog of the Canadian Tobacco Taxpays took a Silver for Literature, but Lee is not an ARA member, and therefore we cannot mention it here. Pity)

While elsewhere: To *Charles Reiling* (again!) for the Gold taken at PIPEX (Portland, Ore.) in May for his US Telegraphs; it also captured the RPS of Canada Award and received Felicitations of the jury. To *Chuck Emery*, who at the same show, took a Vermeil for his Fiscal Use of Canada's Bill and Excise Stamps.

To *Bill Fitch* (again!) for the Gold won at BECKPEX (Fullerton, CA) in June for his US Private Prop exhibit.

To *Lewis Smith* for capturing the Best of Show and a US First at CINCOPEX (Utica, NY) in June for his Revenues on Cover (on cover??)

To *Frank Sente* for the Silver won at SCOPEX (State College, PA) in April for his US 1898 Prop cancels.

To *Lee Adams* for the Silver taken at ROMPEX (Denver, CO) in May for his Lincoln Tax Pays.

To *Martin Erler* for the paper on the discovery of the 1725 German revenue, appearing in the August edition of the *American Philatelist*.

LASTLY, A PARTING THOUGHT

When I went to the local PO to purchase those "A" stamps, I told the clerk that I had no "A" coins in pocket, and asked if he would accept 15¢ each in cash. He was not amused.

U.S.I.R. OLEOMARGARINE TAXPAIDS

Collector paying top prices for any unusual oleo taxpaid items.

CARTER LITCHFIELD
1050 George St., Apt. 2-D
New Brunswick, N.J. 08901

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LINPEX RELEASES CACHET DESIGNS

Three postcards have been prepared to honor the participation of the American Revenue Association and State Revenue Society in LINPEX '78.

The cards feature U.S., State, and foreign revenue stamps in an overall design. Even the address space is formed from the border of a revenue stamp. Each card will be cancelled with the special show cancel which has a design modified from U.S. revenue stamped paper. The set of 3 cards is offered for \$1.25 postpaid and mailed under separate cover. An address label would be appreciated. Send orders to Larry Zieler, LINPEX Cachet Chairman, P.O. Box 80951, Lincoln, NE 68501.

The show is being held in the Nebraska East Union on the University of Nebraska East Campus at 38th & Holdrege Sts. in Lincoln, Nebraska. Show dates are Sept. 22-24, 1978.

Support of all revenue collectors by purchasing one or more sets would be appreciated!

WHAT'S IN A NAME?

"Revenues"—"Fiscals"

DEFINITIONS:

(Editor's note: This item is reprinted from the April 1978 issue of the *Cinderella Philatelist*, journal of the *Cinderella Stamp Club*, with permission. Readers are invited to study the problem posed, and to submit their comments directly to CSC co-editor David Potter, 28 Glyn Court, Leigham Court Road, London, England SW16 2SF.)

Certain terms used by Cinderella collectors—and not them alone—lack precision, from which general benefits might be derived if it could be achieved by definition: a matter of semantics.

Two such terms are "fiscals" and "revenues". Many collectors use them indifferently, as though the terms were synonymous. Throughout the English-speaking philatelic world such usage has long been encouraged. It is unnecessary to delve into works of reference earlier than A Glossary of Philatelic Terms, by a sub-committee of the Philatelic Congress of Great Britain (1951) where, on page 26, one finds:

"Fiscal Stamps (Fiscals), Revenue Stamps. Those employed for collecting non-postal taxes or fees, as distinguished from those which, like Postage stamps, Telegraph stamps, etc. denote payment for the transmission of a letter, packet or message."

Regrettably, in that work, if one refers to "Revenue Stamps" one is referred back to the entry "Postal Fiscals", which denote:

"Stamps that were originally issued exclusively as fiscals and afterwards allowed, provisionally or permanently, to be employed as postage stamps. Some stamps, however, have been postage stamps and fiscals from the first moment of their existence".

Many different types of taxes and fees are paid by means of stamps, adhesive or otherwise applied. In all cases public funds are involved. However, in some cases the income comprises national funds; in other cases the income is that of a more restricted treasury. "National" is used in the sense of a central government in contrast to subsidiary or provincial administrations. Therefore, it becomes possible to suggest the following definitions:

Fiscals. Stamps employed for collecting non-postal taxes or fees destined for non-national funds.

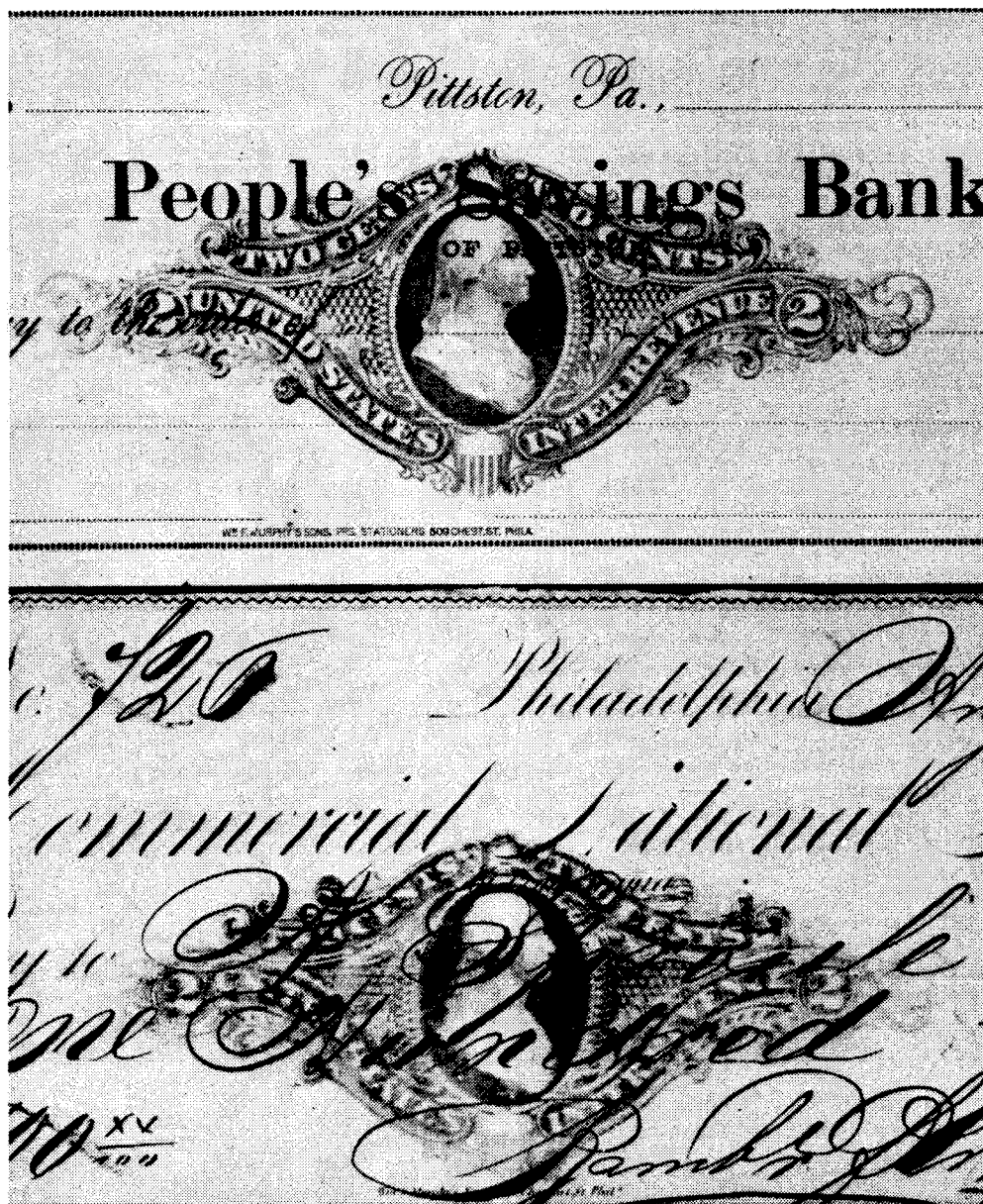
Revenues. Stamps employed for collecting non-postal taxes or fees raised by a national government.

The views of readers are sought as to the adequacy of those definitions. Other problems arise with other terms in frequent use among Cinderella collectors. One such group comprises "bogus", "fantasy" and "phantom", and consideration will be given to them in future. In the meantime, if readers have any suggestions, they will be received with gratitude.

RN-J4 Double Impression

by Joseph S. Einstein, ARA

All RN collectors are requested to carefully examine their J types and let us know if any more doubles exist. While the photographic evidence is adequate for the listing of J4a in the RN Census, it would be comforting if more were located and reported. Thanks for any help that can be given us.



Shown in a parallel 1 1/4 x enlargement are 2 examples of RN-J4; the upper is normal, the lower is the doubled impression. Both are on white or nearly white paper and were so positioned that one negative covered both examples. Incidentally, it is not all that easy to find J4 on white paper—it is surprising.

A little review for those who are not fully conversant with RN material. Types H, I, J, K & L are called the Philadelphia types because they were the product of Joseph R. Carpenter of Philadelphia, PA during the period 1869-75. These types were printed from engraved metal plates.

For many years, Scott Specialized has listed a variety of the H type—H 3b, "stamp printed twice". The examples seen are double impressions with the characteristic 'muddled' impression of doubling. There is, however, no mention of any J type being "printed twice". As far as the writer can recall there is no mention of such a discovery reported previously by any writer.

The example shown has an impression (original?) printed about 1 mm. to the LEFT of the second. Thus, the total design appears elongated to the RIGHT. The enlargement shows the characteristic 'muddiness' which is typical of a doubling.

Revenue Research Using National Archives Microfilm Publications

Terence Hines, ARA

Ever since 1940 the National Archives have been recording on microfilm the records of many government agencies. Currently over 104,000 different rolls of such microfilmed records are available. Several sets of these microfilmed records are from agencies such as the Department of the Treasury or the Internal Revenue Service. Thus they may be of great value to those doing research on early U. S. revenue philately. A list of those microfilm publications that seem to be of greatest potential interest to revenuers appears below.

Rolls of microfilm are available from the National Archives at \$12.00 per roll. However, microfilm publications can be obtained via Inter-Library Loan at most libraries. Researchers interested in using the microfilm (and other) publications of the National Archives should request copies of the following free publications

from the National Archives and Records Service, General Services Administration, Washington, D. C. 20408:

Catalog of National Archives Microfilm Publications.

Researcher's Guide to the National Archives (General Services Administration General Information Leaflet Number 25).

Regional Branches of the National Archives (General Services Administration General Information Leaflet Number 22).

Copies of these three publications are also available, on loan, from the ARA Library.

I. Records of the Bureau of the Customs (Record Group 36)

Impost Books of the Collector of Customs at Philadelphia, 1789-1804. Publication T255, 6 rolls.

Letters Received by the Secretary of the Treasury from Special Agents, 1854-1861. Publication M177, 3 rolls.

II. Records of the Government of the Virgin Islands (Record Group 55)

Customs Journals of the Danish Government of the Virgin Islands. Publication T39, 22 rolls.

III. General Records of the Department of the Treasury (Record Group 56)

Correspondence of the Secretary of the Treasury With Collectors of Customs, 1789-1833. Publication M178, 39 rolls.

Letters Sent by the Secretary of the Treasury to Collectors of Customs at All Ports (1789-1847), and at Small Ports (1847-1878). Publication M 175, 43 rolls.

Circular Letters of the Secretary of the Treasury (T Series), 1789-1878. Publication M735, 5 rolls.

Letters Received by the Secretary of the Treasury from Collectors of Customs, 1833-1869. Publication M 174, 226 rolls.

Miscellaneous Letters Sent by the Secretary of the Treasury, 1870, and by the Assistant Secretary, 1876-1893. Publication M741, 4 rolls.

IV. Records of the Internal Revenue Service (Record Group 58)

Letters Sent by the Commissioner of the Revenue and the Revenue Office, 1792-1807. Publication M414, 3 rolls.

V. Records of the Spanish Governors of Puerto Rico (Record Group 186)

Reales ordenes, 1792-1793, y reales ordenes y decretos, 1767-1854 (Royal Orders and Decrees). Publication T1122, 1 roll.

Japanese Revenue Prices

Michael McNeil, ARA

It is fairly well known that the great treasures of Japanese revenue philately have gone up in price (several prime items have brought prices in the \$300-\$500 range in recent years) but commoner material rarely appears in well-described lots at auction. So a few recent prices might be of interest.

In the Sun/Tokyo auction of Jan. 14, 1978, a small collection of 1873-1874 documentaries, 14 stamps representing useful but not rare items, brought \$24 against an estimate of \$10. A lot of 70 of the common 1 sen stamps brought \$28 against an estimate of \$14. In the Sun March 18, 1978 sale a number of lots, not only of early revenues but also of postwar revenues, were offered and brought very good prices (note that this is the Sun firm based in Tokyo, not the different Sun firm based in San Francisco).

It is interesting to note that it appears now to be worthwhile for a major postal auction house to separate fairly common revenues into small lots. Takahashi Stamp Co. has put in their May 21, 1978 sale a pair of the 5 sen China War commemorative stamps (Scott #88) with a fiscal cancel reserved at *above the Scott value of the stamps postally used!* British Empire specialist take note. The lot will make at least its reserve, incidentally, as I have bid above the reserve for my own collection.

A problem faced by collectors in recent years is the total obsolescence of both Forbin and the Furuya 1965 catalogue. Furuya is editing a new catalogue which will be out (it is hoped) this year which will help buyers and sellers in establishing fair prices. Meanwhile, it is to be hoped that U. S. auction houses will follow this lead and cease to expect us to guess at the contents of "600 Japanese revenues, partly a mounted collection". Such lots which I have bought recently have varied in value from 20% of the estimate to 2500% of the estimate.

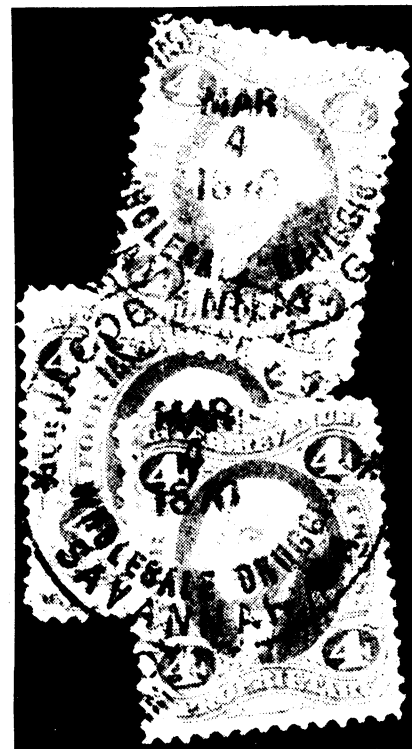
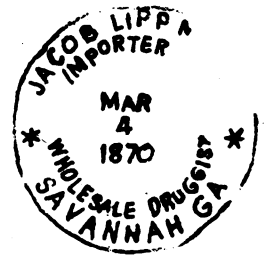
Jacob Lippman Provisional Medicine Stamp

Eric A. Whitney, ARA

While looking through a local dealer's stock I found two pages of handstamped cancellations from Savannah, Georgia. Included on one page were eight 4¢ proprietary stamps (R22C).

What I immediately noticed about these stamps was that they were all cancelled by a wholesale druggist and all eight were cancelled on the same day. I decided to take the stamps and try to reconstruct the cancel. The above illustration is the cancellation reconstructed from four of the eight stamps.

An additional visit to the same dealer yielded three more copies — all with the same cancel bringing the total number to eleven. A photo was made of four of the eleven stamps. It shows the overlapping handstamp.



Whole sheets were probably cancelled at one time and used singly, thus explaining the single date on all eleven stamps and overlapping cancels. The March 4, 1870 date indicates use before the Private Die Stamp was approved on September 4, 1870.

The denomination of four cents is the same denomination of the Private Die Stamp indicating a price of \$1.00 for Lippman's Great German Bitters. The Private Die Stamp indicated the firm is located in Savannah, Georgia, which is also shown on the cancel.

The dimensions of the single circle cancel is 32 mm. in diameter. The words "Jacob Lippman ———" in 2½ mm. sans serif caps are found inside the circle at the top. "Savannah, GA" in 2½ mm. sans serif is at the bottom of the circle. "Importer ——— Wholesale Druggist", which I believe should read "Jacob Lippman Importer and Wholesale Druggist", is printed in 2 mm. sans serif caps. The month, day, and year printed in three lines are all 2½ mm. sans serif caps.

What this writer would like to know is — at what point did Jacob Lippman, Importer and Wholesale Druggist, become Jacob Lippman and Brothers, as indicated on the Private Die Stamp. Can anyone help to complete the cancellation, or provide any other pertinent information?

THE INTERNAL REVENUE LAWS OF THE US

Joseph L. Esendrath, ARA

The writer owns a copy of "The Internal Revenue Laws" of 1865, which was published during that year by D. Appleton and Company in New York. It contains the Act of June 30, 1864 as amended, and also an amendatory act of March 3, 1865. And it goes into great detail showing what is taxable and what is exempt.

Some of the unusual items in exemptions include such things as: Bone dust, burning fluid, eating houses whose gross annual sales do not exceed \$1,000.00, hoops, hoop skirts, legacies passing by will to the husband or wife of the decedent, whale oil and fish oil, peddlers who sell shell or other fish from handcarts or wheelbarrows exclusively, peddlers who sell newspapers, bibles or religious tracts; plate belonging to religious societies; retail dealers whose gross annual sales do not exceed \$1,000.00; shooks, umbrella stretchers and other similar items.

Some of these are for taxes on the product, some are for licenses on the seller. Taxable items that are unusual would include: Gross receipts on barges, bonnets, bristles, toll bridges, candles, circuses, diamonds, dog skins, horse skins, our old friend Income Tax, lotteries, moccasins, pins, soda waters, stage coaches, steamboats, theaters, turnpike companies and yarn.

An interesting tax was added on pleasure yachts or racing boats, whether by sail or steam. For each ten tons or less the minimum charge was \$5.00. But, if you had a yacht that was heavier than 110 tons, the tax came up to \$100.00. This seems to be the largest amount specified, although of course, sizeable dollar real estate transactions would evidently involve taxes of hundreds or thousands of dollars, as was evidenced by the need for revenue stamps up to \$200.00 each.

One other interesting feature was that the Commissioner of Internal Revenue was authorized to sell to the various tax collectors, postmasters and stationers, the adhesive stamps in an amount not less than \$50.00. On payment of that amount, a five percent commission would be deducted, payable to those people, and as is rather well known, those people who provided their own private proprietary stamps would get 5 percent discount for purchases between \$50.00 and \$500.00.

However, if they bought over \$500.00 worth, then there was a ten percent discount. Although not specified in the laws, it was customary for the users of these special stamps to pay for the cost of making the engraving plates, which were retained and used by the Internal Revenue Service.

Some of these laws which started during this time continued well into the 1880s as is evidenced by the special tax stamps which are such an interesting part of our hobby.

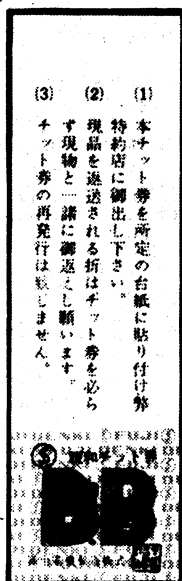
ORIENTAL WHATSIS

G. M. Abrams

Pictured here is something I for one would like to have identified. I suspect it is Japanese, but what?

The item is imperf all 4 sides, and is rouletted between the stamp at base and the inscribed tab above it. It appears to have the letters DB in red on the stamp, overprinted with the numeral 5 and (supposedly) Japanese inscriptions in black. Background is in light red, with multiple FUJI/FUJIDENKI inscriptions separated by S in circle.

Can anyone help?



Voices from the Past

submitted by H. H. Wenck, ARA; continued from May, 1978, p. 74

They all agreed that the life of the small concerns would be squeezed out of existence by the stamp tax, and that it was only that the large concerns could exist, from the fact that by having their private die stamps, and securing ten percent reduction upon the quantity of match stamps purchased, they were able to pull through.

Mr. Pierce was greatly opposed to the Government allowing the large concerns ten percent discount on a thousand dollars' worth of private die stamps purchased at one time, as it was reported the Byam, Carlton Match Company were enabled to save about \$30,000 per year on their purchases. It was life for capitalists but death to the small manufacturers.

Many of the smaller concerns were under in 1868 to 1870, and the Pierce Match Company went out of business in 1870.

Their building was destroyed in the great Chicago fire of that year.

At the time of the closing out of the Pierce Match Co. there was over three thousand dollars worth of these stamps printed but undelivered by the Government. These stamps, I understand, were destroyed by fire while in the possession of the Government.

The writer succeeded in obtaining six of the (Pierce) stamps for one dollar each in 1880, which today command a premium of fifteen dollars each for a perfect stamp, one cent each face value, and which sum, (fifteen dollars) has since been paid by the writer for an unused stamp with original gum.

The design of the Pierce stamp is a volcano in action, printed in green on old paper.

Some years ago, a Mr. J. A. Pierce of Chicago, then a prominent stamp dealer on State Street, conceived the idea of using this design as an advertisement for his stamp business, and used it on his envelopes and letter-heads.

Mr. Pierce, like many other inventors, was constantly experimenting with improved machinery, and spent thousands of dollars trying to perfect his plans, which he disposed of to a cousin for a nominal sum, about one thousand dollars, being pushed for cash at that time. This cousin was to give him certain royalties, but through various unpleasant transactions with this cousin, K. N. Pierce, he did not realize upon his inventions, while others have made a fortune from their sale.

(Comment by Mr. Wenck: Scott 1939 No. 5244, 1974 RO-145.)

LINPEX — continued from front page

you only want to buy, better bring cash since this group of dealers is likely to have just that item you need.

Persons driving to the show will find adequate motels within reasonable driving range of the Nebraska East Union on the University of Nebraska East Campus at 38th and Holdrege Sts. For persons flying in, we suggest Nebraska Center or Holiday Inn Northeast.

Anyone needing transportation from, or to, airport should contact Ken Pruess, giving arrival time. His wife has already been warned that she might be conducting a taxi service.

RESERVATIONS are needed for both the Awards Luncheon and Revenue Banquet. Awards Luncheon will be 12:30 p.m. Saturday at the East Union. Tickets are \$4.35. The Revenue banquet will be held Saturday evening at Holiday Inn Northeast at 7:30 p.m. Tickets are \$9 for a steak dinner. The banquet will be preceded by a happy hour starting at 6:30. Special security will start at the show at 6:00 so our dealers can feel secure in leaving their tables and participating. We hope to hear from the next ARA President (Ogden Scoville), editor Ken Trettin, and others at the banquet. Two new revenue slide shows are expected to have their premier performances at LINPEX, one at the show and the other at the banquet. Reservations must be received by Sept. 20 for both the luncheon and banquet. These can be sent Ken Pruess but please make any checks payable to LINPEX '78.

We hope to see you at LINPEX Sept. 22, 23, 24. For further information, write or call Ken Pruess (office: 402-472-2124; home: 402-464-6939).

OCCUSSI-AMBENO — continued from front page

either mint condition (at a slight premium over face) or postally used (for \$2.50). Not being willing to shell out \$148.12 Australian (the Occussi-Ambeno dollar is pegged to the Australian dollar) for the mint set and not being particularly interested in a postally used set, I wrote to the Bureau requesting information on the availability of fiscally used revenues. I was honored with a reply, dated May 13, 1977, from Hon. Rasjid Grvanch, Deputy Director of the Bureau of Posts of Occussi-Ambeno. Director Grvanch's letter stated in part that:

Regarding fiscally-used tax stamps, I regret to advise that the 1971 fiscal stamps are now long since out of issue; it would be difficult at this time to obtain used ones other than CTO.

The second set of revenues (fig. 2) was announced shortly thereafter in the Bureau's Philatelic Bulletin #12, dated May 16, 1977. Under the heading "Postal/Fiscal Stamps: Details of New Revenue Set", the bulletin stated that:

Following the tradition of the 1971 revenue stamps (now all sold out bar the \$40 & \$100 values), another stamp duty set is being produced. The date of issue is 12th July 1977, and these stamps will be, as before, acceptable also for postal use. FDCs will not be produced, however. The stamps are some values of the 1977 Sailing Ships series, overprinted "Stamp Duty" in English and Malay. "1977" and the new value, as well as the Seal of the Treasury Dept. Remaining 1971 revenue stamps will be withdrawn permanently on 1st October 1977 unless sold out earlier.

Details of the new revenues are: —

3c on 50c — for duty on receipts & bills.

72c on 10c — for duty on registering societies & businesses \$2.25 on 30c — filing fee on civil proceedings in the OA Supreme Court.

\$40 on 25c — for duty on land transfer up to 1 hectare area.

\$100 on 40c — for duty on land transfer over 1 hectare area.

Further information on the second issue came to light in the Bureau's Philatelic Bulletin #13 (August 1977);

In an earlier bulletin, we announced the issue of a set of high-value stamps for revenue use, though they are also valid for postal use. As the face value of mint sets is rather high (values are 3c, 72c, \$2.25, \$40, and \$100), the Treasury Dept. has authorized cancelled-to-order sets comprising these five values to be sold to the public at \$2 the set, to let collectors obtain what would otherwise be beyond their reach.

We also report the discovery of an exciting error in this issue. The 72c revenue is regularly surcharged on the 10c value of the "Sailing Ships" issue. . . but a small supply apparently was overprinted on the 6c value of the same stamp by mistake. . . The colouring of the basic stamps is very similar which is why the error was not detected

earlier, but collectors will have no difficulty in locating the error because of the different Ship depicted. A small supply of this error (which will be given catalogue recognition in the upcoming revised "OA Stamp Catalogue") has been made available to the Bureau, and will be sold mint or cancelled at face value of 72c.

In response to my queries on the second issue, I received a letter dated October 27, 1977 from Hon. M. Kingsbury Arden, First Secretary to the Occussi-Ambeno Consulate-General in New Zealand. The letter stated in part that:


Regarding the fiscal stamps, yes these are available fiscally used although cancel to order copies are the most easiest available and as announced in our recent bulletin. It is of course rather difficult to obtain copies on complete documents as since the stamps have just been issued, all items such as Land Transfer Deeds and Company Registrations etc that these stamps are primarily used on are still current and not likely to be disclosed of. However the cancellation device used for creating the CTO sets of the fiscal stamps is the same device as that used to cancel the actual fiscal stamps in regular use.

I also was informed that, due to the limited supply allotted to the Philatelic Bureau, orders for full sheets of revenue stamps cannot be accepted.

Each value of the second issue is multi-colored, perf. 13½, and printed on white, gummed paper. The stamps measure 44 x 33 mm and feature pictures of old sailing ships.

So ends, for the time being at least, the story of the revenues of Occussi-Ambeno. **LET THE BUYER BEWARE!**

(Lest there be any question as to the authenticity of the stamps of Occussi-Ambeno, it should be noted that the matter has received the scrutiny of New Zealand's police. Needless to say, the police found the operation to be completely bogus.)



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Every person who empties any cigar box, tobacco or distilled spirit package, must at the time of emptying such box or package utterly destroy the stamps thereon. Spirit packages must, in addition to destroying the stamps, have all marks and brands both on the head of the package and the bung stave, entirely obliterated.

"Special Tax" stamps must be posted in a conspicuous place in your place of business. Ignorance of the law will be no excuse; it is the duty of the Collector or his Deputy, to report such violations to the United States District Attorney, at Chicago, for prosecution.

Switzerland St. Gallen Embroidery Stamps

(Editor's note: This article originally appeared in the Dec. 1977 issue of The Philatelist. It appears here with the permission of Peter Collins, the editor. It was submitted by Irv Silverman; his comments follow the article.)

In the Swiss canton of St. Gallen in the 1890s there were issued a series of Embroidery* Industry Foundation Tax Stamps. It is believed that the proceeds from these stamps were used to finance an industrial fund for the purpose of educating lacemakers.

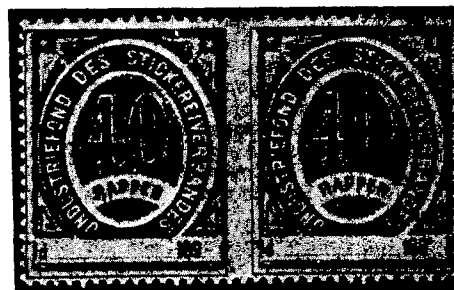
Although we have handled some of the world's leading Swiss revenue collections in the past four years, we do not recall that any of them have included any other than an odd few of these stamps. Notwithstanding the current apparent scarcity of the issues, they are catalogued rather humbly by Forbin as a result of which it has been suggested that either he or Driancourt (one of the other old time French revenue dealers) had acquired remainders of the unissued stamps. I. I. Silverman of Chicago has recently shown us an extensive and interesting study which he has made of these issues.

Firstly there are numerous large blocks all cancelled with the names of firms and all with full gum. These would at first sight appear to be the hypothetical remainders, but why should anyone go to the trouble of obtaining no fewer than eleven different types of cancellation to use on the stamps? It seems a more probable explanation that all these blocks have in fact been genuinely used and that it was the normal practice upon the headquarters of the foundation selling the stamps to employers, for them to be "pre-cancelled" with the name of the firm to whom they were being supplied or the inspector for the district in which the firm was situated.

Details of the cancellations which we have seen are:-

- Type 1A — Joh. Steiger-Weyer Flawil
- Type 1B — J. Steiger, Flawil Inspector des Stickerei Verbandes
- Type 1C — Steiger-Schmid Flawil (date - 13 August 1892)
- Type 2 — Central Verband der Stickerei Industrie mit Sitz. in St. Gallen
- Type 3 — Doteindre & Kursteiner St. Gallen
- Type 4A — Hermann Schlatter
- Type 4B — Hermann Schlatter (Date 18 Aug 92) St. Gallen (also 19 Jun 92)
- Type 5 — J. Sennhauser Flawil

* We learn that the accurate translation of STICKEREI is lace, though our encyclopedia gives "embroidery" as a principal industry in St. Gallen.



40R pair imperf. between.

Type 6 — JKL Freres St. Gallen (Date 3 Mai 1892)

Type 7 — NAEF Freres Flawil (Date 23 April 1892) (18 January 1892)

Now we come to the adhesives themselves. Forbin lists the first date of issue as 1890 and gives the following values:-

- 10r. carmine and green — 1f. blue and bistre
- 20r. carmine and green — 2f. blue and bistre
- 40r. carmine and green — 5f. blue and bistre
- 50r. carmine and green — 10f. blue and bistre
- Lithographed. — Perf. 11½

Varieties:-

- Imperf. between.
- 40 rappen (vertically), producing a horizontal pair imperf. between
- 50 rappen (horizontally), producing a vertical pair imperf. between

Plate flaw

40 rappen. Thickening of the left hand side of the upright of the figure "4"

The imperf between varieties are caused by the missing of one strike of the line perf.

The flaw on figure "4" appears to be constant and occurs on the second stamp of the bottom row on some sheets.

Our correspondent suggests that from observation, the 10r seems to be the scarcest stamp; possibly the least used value?

COMMENT BY IRV SILVERMAN

I have rarely seen a lot of mixed Swiss revenue stamps that did not include a few of these St. Gallen stamps, but rarely have I seen a 10r. stamp among them. My interest was aroused by a large lot

of remainders that I had acquired many years ago. All efforts to find out about them were unsuccessful. The remainders were carefully examined and tabulated and it became clear that the ratio of the 10r. stamps to any of the others was so small that the 10r. stands out as the scarcest.

The cancellations are primarily those of inspectors of or for the Association, but what they were inspecting I can only guess. In the 1890s it is my information that the industry involved was lace rather than embroidery. It seems logical that if the Canton had provided for a tax on lace to benefit the Industry for the purpose of teaching the trade and craft, there would be inspectors to be certain that the tax was paid properly on all products.

We have not been able to learn the sheet format of these stamps. What appear to be sheets that I have are all 5 x 5 and there isn't a single "sheet" one among them with complete gutters. The only straight edges I have ever found are on the 40r. stamps — and very few of those. (Imagine straight edge stamps rarer than fully perforated!)

The imperforate varieties are only those two mentioned in *The Philatelist* article which I found in my considerable stock. I have never seen these varieties and neither is mentioned by Schaufelberger or Forbin. Those in the Robson Lowe auction of January 4, 1978, originated in my "find" and together with reference examples I kept are the only ones known at this time. Of course I would be most interested in learning of any others — either of the 40r. and 50r. variety or other denominations.

THE TAPEWORM

by Pat Herst, ARA

Ed. note: This item is a portion of Mr. Herst's Philatelic Potpourri column in Stamp Collector, issue of March 12, 1977, and is reprinted with permission.)

Stamps do achieve nicknames by which they are known. Almost every collector knows what a Black Jack is. Many recognize the term "Merry Widow". (The 1907 Special Delivery stamp, showing the Helmet of Mercury, the messenger of the gods, appeared in the same year Franz Lehar's "Merry Widow" opera became popular). Basel Dove, Mercury, First Skis, Number eleven, Map Airs, the Beacon...all of these are nicknames which quickly identify the stamp or issue under discussion.

But a tapeworm?

It is a stamp, and it is listed, and it is so rare in complete form that most collectors not only have never seen one, but have never heard of it. In fact the experts are still arguing as to how many segments the complete tapeworm had.

To help pay for the Civil War, a tax was placed on each check that was written. It was left more or less to the ingenuity of the bank to determine how the tax was to be paid. The bank could have its checks printed on special forms, which already had the Federal revenue stamp printed on them. They could use ordinary checks, and have the tax paid by affixing an adhesive stamp.

The Mechanics National Bank of New York had a better idea. Clerks would write name and amount of each check in a book. The book had 50-plus lines.

To affix the stamp to each page would cover up a good bit of the writing, so some genius conceived the idea of a strip of stamps that could be affixed to each page. The top stamp in the vertical strip was complete; every other stamp showed just the bottom segment, and by design, each segment was the width of the line on the page. Thus the entire strip when affixed to the page coincided exactly with the size of the page.

Portions of these tapeworms turn up with some regularity, and if they have the top stamp, the only complete one in the strip (listed in the Scott Specialized as #RN-A10), it is easy to identify it. But if one has one of the segmented stamps, it is difficult to locate it in the catalog.

At one time, when a tapeworm of 53 stamps was found, it was thought that this might be complete. But tapeworms of 55 and 56 stamps were subsequently located. Since a complete tapeworm runs a couple of feet in length, it is doubtful if an uncreased one is known. Even when mounted in an album, it would have to be folded, since no album page large enough to accommodate it exists.

SCENE CURRENTLY

Richard F. Riley, Associate Editor




To try the pictorial route for a change, we illustrate two match and medicine facsimiles. The Dr. D. Jayne & Son facsimile is a newly noted variety. It is the same as Springer's Type I (149M1) and Type II (149M2);, in having kidney shaped ornaments at the ends. Springer's Type I has the imprints of Franklin Bank Note Co., N. Y. at the bottom and in Type II this is missing; also Type II is *without* lettering in the bottom right diagonal panel. The photo shows a variety without the Franklin Bank Note Co. imprint but *with* lettering in the bottom right diagonal panel. Thus it falls between 149M1 and 149M2.



The second illustration shows the J. C. Ayer facsimile 4M1 which Springer does not illustrate. The design of this sticker measures 141 x 15 mm. The item should be extremely scarce in fine condition. The copy shown here was found on an original container as a cork seal and was soaked off. (Please don't scream "heresy", how else could we get a photo? It can be glued back on any time its worth seems more on the pills than off!)

The bottom line of this story is that 6 hours soaking in water didn't budge the glue holding the facsimile down. Ten minutes soaking in a solution of the broad range proteolytic enzyme pronase (maybe meat tenderizer would have done the same job), freed it completely. Evidentially it was applied with "fish glue". A request with SASE will bring cheering words of help to anyone with "fish glue" problems.



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The Bills of Exchange A Follow-On

by Charles Kemp, ARA

(Ed. note: This item is in response to the piece by Gerry Abrams on the same subject, which appeared in the May journal.)

The article covering the 1st, 2nd and 3rd bills of exchange by Mr. Abrams in May was quite correct about the manner in which the exchanges were shipped. However, the 3rds which were sent by the difficult overland route almost never arrived first, and are therefore quite rare in paid condition.

Of course, the transcontinental railroad changed this state of affairs around, and the 3rds must have been sent by one of the water routes after the railroad appeared. In fact, by the 1870s, they had been done away with, and only an "Original" and a "Duplicate" were being used. On the other hand, during colonial times, four duplicates were sent, owing to the considerable hazards of shipping in those days.

Very careful records were kept of these exchanges, and I doubt if any of Wells Fargo's clerks ever paid beyond the first to arrive. The express companies charged 3% for their service; this was really a nominal sum and banks who did not operate their own express lines only broke even on the exchange business. Further comments by the readers are welcome.

FOREIGN BILLS: FIRST, SECOND AND THIRD OF EXCHANGE

by Josef Schonfeld, ARA

In the May 1978 issue of this journal G. M. Abrams queried the purpose of the triplet stamps of Ceylon, Mauritius etc. and he appended an explanation which was published in the *WORLD COIN NEWS*.

The explanation given is quite correct but it differs somewhat from the actual procedure. It may be of interest, therefore, to point out additional details by quoting directly from "the horse's mouth", namely from the 1911 book of C. S. F. Crofton and B. Gordon Jones, *THE FISCAL AND TELEGRAPH STAMPS OF CEYLON*.

The following are parts of two separate paragraphs, reprinted verbatim:

"A foreign bill is a written order by a creditor to a debtor to pay a certain sum to a third person when one of the three parties to the bill is in a foreign country. A bill of this kind is negotiable anywhere, but it is only when negotiated that it becomes subject to that country's or colony's laws where negotiated, and has to bear its stamps.

"For instance, an exporter of produce from Ceylon becomes a creditor to the amount of his exports and will draw bills in the colony which are payable outside the colony. For greater security, these bills will be drawn in sets of two, three, or more duplicates, which will be despatched by successive mails, and, if they are negotiated in the colony, the negotiation takes place prior to their voyage and risk of loss, so that each copy composing the set will be stamped in Ceylon.

"On the other hand, bills which represent imports will be drawn out of the colony but will be payable in the colony. Their negotiation is subsequent to their risky voyage so only the copy that has come safe through will be stamped in Ceylon.

"Another way of expressing the same idea is as follows: all foreign bills with Ceylon stamps must be either payable in the colony or outside the colony."

In the former case there is no risk of loss between stamping i.e. negotiation, and payment, hence only one copy is stamped; in the latter case, there is a risk, hence a number of duplicates are stamped."

"(Ceylon adopted in 1875) the system of foreign bill stamps introduced in Mauritius in 1869. The main features of this system were that stamps were provided in sets of three, inscribed "first", "second", or "third of exchange" respectively; and that all denominations were produced from one plate with the value and number of exchange added in a second operation. The Ceylon stamp triplets read "third" "second" and "first" from left to right, while those of Mauritius are printed in the reverse order.

"The different numbers of each triplet were not allowed to be sold separately, so that when only two copies of a bill were drawn, the "third of exchange" stamp was useless, and unused "thirds" may often be obtained under face value. Sometimes the useless "third" is not detached from the "second" and both are affixed in an unsevered pair on the second bill of the set. Even when the third bill is drawn, it is usually retained in the Colony, causing "thirds" to be by far the commonest of the three stamps in Ceylon. For the same reason "firsts" and "seconds" used to be the commonest in Europe and to be priced the lowest in the catalogues, but owing to the much more general export of stamps in recent years, coupled with the fact that exactly the same number of each exchange must always have been in circulation, it does not appear advisable to concede any difference in price between the three varieties."

As a corollary to the foregoing I am adding a paragraph taken from E. N. Alpe, *THE LAW OF STAMP DUTIES* published 1941:

"When a bill of exchange is drawn in a set according to the custom of merchants, and one of the set is duly stamped, the other or others of the set shall, unless issued or in some manner negotiated apart from the stamped bill, be exempt from duty; and upon proof of the loss or destruction of a duly stamped bill forming one of a set, any other bill of the set which has not been issued or in any manner negotiated apart from the lost or destroyed bill may, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill."

It is clear from this quote that only one of the bills was dutiable and that any duplicates even if used instead of the original were free from any stamp duty. An interesting question emerges from all these facts: what was the price of a triplet stamp?

I assume that the denomination inscribed on one of these stamps was the price for the triplet and not for a single stamp. I have not yet found a hint in the literature whether this is true, but several statements in the quoted references seem to indicate that I am on the right track. For instance, the three stamps were not allowed to be sold separately, yet one or two stamps became "useless" unless they were used for second or third copies of a bill. One cannot imagine that merchants were required to pay for each of the three stamps if only one or two were actually employed.

Furthermore, the occurrence of an unsevered pair on a bill was irregular practice, but it was obvious that only one of the stamps could represent the stamp duty whereas its companion was just an irrelevant appendix.

It is also not surprising to learn that if no third bill — and therefore no third of exchange stamp — was used, such stamps were "often obtained under face value". I believe that this statement refers to stamps as sold to collectors and not to stamps which could be used by merchants because this would have been fraudulent usage.

If my thesis is correct, namely that the denomination inscribed applied to the whole triplet, we have a very curious situation at hand: a single stamp — no matter whether cancelled or not — may or may not have the face value of the denomination which is inscribed on it. This idea ought to give some food for thought!

ARA AUCTION NO. 18
Closing Date Oct. 27, 1978

Please Note: All bids to be in multiples of 25¢. The Bid Sheet or a reasonable copy MUST be used to receive the benefit of the bid reduction schedule (except for overseas members). Prices for listed US issues are from the 1978 Scott Specialized. The new 1979 Scott Part I prices are higher in many cases--bid accordingly. First Issue imperf and part-perf stamps are subject to faking, often difficult to detect. These issues are returnable (as are all lots), if the bidder is not satisfied after examination. Cancellation date is shown, if legible. An offering of items on a NET PRICE basis, is being attempted. See listing at the end of the regular auction listing.

USIR listed Revenues

Essays and Proofs

1	Washington Head Essay in yellow Turner #123B colorless #5 at top, on india, usual minor thins, 60x107mm	MB	85.00
2	R104TC blk of 4 pale blue & blk on bond, sheet mgn at top	MB	100.00
3	R111P Proof on card VF sharp colors SB	20.00	
4	R111P4 hor strip of 4 Proofs on card, dark water stain top portion of stps	CV	20.00
5	R115P4 on card, XF	MB	30.00
6	R120P4 blk of 4 on card, sht mgn top XF	MB	135.00
7	R121P4 blk of 4 (1XF) on card PHOTO	MB	280.00
8	R134P4 hor pair (1XF) on card	MB	35.00
9	R136P3 hor pair (4VF) on india	MB	50.00
10	R143P3 on india, sm back thin o/w VF MB	20.00	
11	R146P3 on india, few small scuffs, looks fine	CV	30.00
12	R147P4 on card XF	MB	70.00
13	RB6P3 on india VF	MB	16.00
14	RBP3 blk of 4 on india XF	MB	85.00
15	RB7P4 blk of 4 on card XF	MB	65.00
<u>First Issue Imperfs</u>			
16	R1a (1VF) ms Jan '63, 4 lrg mgns	MB	9.50
17	R1a (1F) ms, 4 good to huge mgns	MB	9.50
18	R1a (4VF) almost uncxld, 3 huge mgns	CV	9.50
19	R1a (2F) ms, huge T & B mgns, good mgns at sides	CV	9.50
20	R1a (2F) ms, 3 huge mgns, good mgn lft	9.50	
21	R2a (2VF) ms Apr '63, small even mgns, thin paper PHOTO	CV	350.00
22	R5a (1VF) ms; R5b (2VF) ms; R9a (4VF) ms	4.20	
23	R7a (1VF) pen cxl, 4 jumbo mgns	CV	3.50
24	R7a (1VF) red SON HS "Riggs & Co./Jul '63"	MB	3.50
25	R7a (1F) ms, 4 lrg mgns	CV	3.50
26	R7a (2VF) ms '63, 1 sm, 3 huge mgns, sht mgn at left	MB	5.00
27	R7a (2F) HS 4 good to wide mgns	CV	3.50
28	R7a (2F) ms, 4 good mgns	CV	3.50
29	R7a (4F-VF) ms, 3 good mgns, 1 close	CV	3.50
30	R9a (1VF) ms, 4 huge mgns	CV	3.25
31	R9a (2 VF) red ms, 4 good to huge mgns	3.25	
32	R9a (4VF) almost uncxld, 3 huge mgns	3.25	
33	R19a (2VF) 3 good, 1 sm mgn, red SON HS "S.E./May 1864"	CV	7.25
34	R19a (2F-VF) uncxld, dry print, 4 lrg to huge margins	MB	7.25
35	R19a (4F-VF) ms '63, 3 good to wide mgns, rt mgn angles in	CV	7.25
36	R24a, 25a, 27a 66a, all (2VF-4VF) ms	CV	6.00
37	R32a (2VF) HS Apr '64, 4 good mgns	CV	7.00
38	R32a (4XF) SON HS 3 good mgns, sm rt	7.00	
39	R32a (4VF) blue HS, 3 good, 1 huge mgn, angles close at right	CV	7.00
40	R32a (4F) ms, 3 lrg mgns, sm bot	CV	7.00
41	R33a (2XF) small to good mgns, sharp color	CV	20.00
42	R33a (1F) ms, dry print, milky blue, huge mgns top and bot	CV	20.00
43	R36a (4F) ms '64 3 good mgns, close top	CV	13.00
44	R37a (5VG-F) ms Aug '63, dry print, 2 huge		

	mgns, close 2 sides (???) PHOTO	CV	100.00
45	R40a (4XF) ms, 5/8" top sht mgn, 2 lrg mgns, close at left	MB	6.50
46	R40a (2VG-F) ms May '63, 4 good mgns, closed tear (cut)	CV	6.50
47	R40a (4F) ms, 3 lrg mgns, 1 good	CV	6.50
48	R41a (1VF) sharp circ SON HS "M & B" cxl May '63, closed tear	CV	12.50
49	R41a (2F) HS, 2 huge, 2 good mgns, closed tear	CV	12.50
50	R41a (2F) blk ms Feb '63, 2 huge, 2 good mgns	CV	12.50
51	R41a (4F) ms Mar '63, nubbed corner, 3 good to wide mgns, close rt	CV	12.50
52	R41a (4F) ms Apr '63, 2 huge mgns, sm mgn bot close at right	CV	12.50
53	R42a (5F) ms, 3 good mgns; R48a (2F) ms, 4 good mgns	CV	6.25
54	R42a (1VF) HS, 4 wide mgns	MB	6.00
55	R42a (1VF) blue ms Feb '63, 4 lrg mgns	CV	4.75
56	R42a (1F) ms Feb '63, and green oval HS, 4 lrg margins	MB	5.00
57	R42a (2F) ms Jan '63, 4 wide to good mgns, margin clipped top corner	CV	4.75
58	R43a (2VF) ms Jun '63, 3 good to wide mgns, small mgn at right	CV	18.00
59	R44a (1VF) lt ms, 4 good mgns, sm defs	SB	3.00
60	R44a (4F) ms May '64, 3 good mgns; R66a (2F) ms Apr '63, 4 wide mgns	CV	5.50
61	R45a (1XF) lt ms, 4 good mgns	MB	8.00
62	R45a (2VF) uncxld, 4 good mgns	CV	7.50
63	R45a (1F) ms May '63, 4 good mgns	CV	7.50
64	R45a (4VF) ms Mar '63, 3 good to sm mgns, close at right	CV	7.50
65	R46a (1F-VF) ms, 4 good mgns	CV	3.50
66	R46a (2VF) ms '63, 4 good mgns	CV	3.50
67	R46a (4F-VF) HS, 3 good mgns, sm at top	3.50	
68	R47a (2VF) ms, 2 lrg, 2 good mgns	MB	9.50
69	R49a (2F-VF) ms May '63, 4 good to wide mgns	CV	6.00
70	R49a (1F) ms Apr '64, 4 good to lrg mgns	6.00	
71	R49a (4F-VF) ms, 3 good mgns, rt mgn angles into stamp	CV	6.00
72	R49a (4F-VF) red ms Feb '63, 3 lrg mgns	6.00	
73	R49a (4F) ms Aug '63, 3 good, 1 small mgn, closed tear	CV	6.00
74	R50a (1F-VF) ms Jul '63, 4 good mgns	CV	7.00
75	R50a (2VF) ms, 4 good to wide mgns	CV	7.00
76	R50a (4VF) ms '63, 3 good, 1 close mgn	7.00	
77	R51a (2VF) clear blk ms cxl "E & W RR", few short perfs	CV	10.00
78	R51a (4VF) ms Jan '64, 3 good to lrg mgns, close at top	CV	13.00
79	R51a (5VG) HS, 3 huge mgns, cut in lft, soiled w/ defs	CV	13.00
80	R52a (1VF) ms, 4 wide mgns, lt wrinkle	CV	12.50
81	R52a (4VF) SON HS, close top, 3 wide to huge mgns, sht mgn bottom	MB	12.50
82	R52a (4VF) blue SON HS Nov '63, 2 good, 2 sm margins	CV	12.00
83	R52a (4VF) ms, 3 lrg mgns, close rt	CV	12.50
84	R52a (2F) ms, rep'd tear, 4 good mgns	SB	5.00
85	R52a (4VG-F) '63, huge to sm mgns, rep'd tears	SB	5.00
86	R53a (4F) ms Nov '63, 3 good mgns, close at right PHOTO if real ???	CV	225.00
87	R54a (1VF) ms Dec '62, early usage, 4 lrg margins	MB	3.25
88	R54a (4VF) uncxld, lrg part of adjacent stp at left, just cuts right	CV	3.25
89	R54a Dry Print, 4 lrg mgns	CV	3.25
90	R54a (4VF) ms, 2 lrg, 2 sm mgns; R54b (4F) ms good imperf mgns	CV	3.80
91	R54a (2F-VF) ms; R58a (1F) ms, soiled, closed tear; R60a (4F) ms, 3 good mgns	CV	9.25
92	R56a (1F-VF) ms Dec '63, 4 lrg mgns	CV	8.50
93	R56a (4VF) HS '63, 3 wide mgns, sm bot	8.50	
94	R56a (2F) ms, 2 filled in punches, 4 mgns	8.50	
95	R57a (1XF) ms Feb '65, 4 wide mgns, thins	CV	8.00
96	R57a (1VF) ms, 4 wide mgns, closed mgn tears	CV	8.00

97 R57a (2XF) ms, 4 lrg mgns, rt mgn angles
close at bottom-----CV 8.00

98 R57a (2F) ms Feb'63, 4 mgns, defects 8.00

99 R57a (5VF) ms Dec'64, 3 good mgns-----CV 8.00

100 R57a (1F-VF) ms Aug'63, 4 lrg mgns, closed
tears-----CV 8.00

101 R58a (1F-VF) ms Apr'63, 4 lrg mgns CV 5.50

102 R59a (2VF) ms Mar'63, 4 good to wide mgns 5.50

103 R59a (2F-VF) ms, huge vert mgns, good mgns
top and bottom-----CV 5.50

104 R59a (2F) ms Sep'63, 3 wide mgns, good mgn
at bottom-----CV 5.50

105 R61a (2VF) ms Jan'63, 4 good mgns-----CV 15.00

106 R61a (4VF) ms Jul'63, wide side mgns, good
mgn stop, close at bottom-----CV 15.00

107 R62a (1XF) small neat ms Oct'62, early use,
4 lrg mgns-----MB 6.00

108 R62a (2F) ms May'63, 2 wide, 2 sm mgns 6.00

109 R62a (4VF) ms, 3 lrg mgns, just cuts bot 6.00

110 R63a (2VF) ms Sep'63, 4 good to lrg mgns
CV 32.50

111 R64a (2VF) ms, 4 good to wide mgns MB 25.00

112 R64a (2F) ms, 4 good to lrg mgns, crease 25.00

113 R64a (4VG) ms, huge side mgns, defs SB 10.00

114 R66a (2F-VF) ms '63, 4 good to sm mgns
SB 3.00

115 R66a (6F) ms, 4 sm mgns; R69a (6F) ms, 2 lrg
mgns, MD's-----CV 6.00

116 R67a (1VF) ms, 4 lrg mgns, closed tear at
crease-----CV 8.00

117 R67a (2F) ms, 3 good, 1 sm mgn-----CV 8.00

118 R67a (4F-VF) ms, 3 good mgns, sm mgn rt 8.00

119 R67a (4VF) ms Feb'64, 4 sm mgns-----CV 8.00

120 R67a (6VF) ms Nov'64, 2 good, 2 close mgns

121 R68a (4F) ms, 3 lrg mgns, just cuts left
CV 15.00

122 R68a (4F) ms, 3 good, 1 sm mgn, filled in
punch cxls-----CV 15.00

123 R69a (2VF) ms, 4 good to wide mgns CV 3.25

124 R69a (2VF) ms "K & Co/Jan'63", 3 lrg mgns,
sht mgn top, crease-----MB 3.50

125 R69a (4VF) SON HS Jan'63, 3 lrg, 1 close 3.25

126 R69a (4VF) ms Apr'63, 2 good, 2 sm mgns 3.25

127 R69a (2F-VF) ms Sep'63, 2 wide, 2 good mgns,
corner thin-----CV 3.25

128 R70a (1VF) ms, 4 wide mgns-----CV 9.00

129 R70a (4F) ms, 3 good mgns, just cuts top 9/00

130 R72a (1VF) blk ms, 4 wide mgns, crease
CV 9.25

131 R72a (2F-VF) ms Aug'65, 4 lrg mgns, rep'd
mgn defect-----CV 9.25

132 R73a (1VF) ms Jul'63, 4 wide to good mgns
CV 7.50

133 R75a (1F-VF) ms Feb'63, 4 good mgns CV 14.00

134 R75a (4F-VF) ms, Aug'63, 2 lrg, 2 sm mgns 14.00

135 R75a (4F-VF) ms Sep'64, 1 wide, 3 good to sm
mgns, closed mgn tear-----CV 14.00

136 R76a (4VF) ms Dec'63, 3 huge mgns, sm mgn top
MB 17.50

137 R76a (4VF) lt blue SON San Fran cxl, Feb'67,
3 good mgns, angles in at left CV 16.50

138 R76a (4F) ms, Feb'63, 3 good to wide mgns,
small mgn at bottom-----CV 16.50

139 R78a (1XF) red SON circ cxl "L.B. & Co"
4 wide mgns-----MB 8.25

140 R78a (1VF) ms, 4 good mgns-----CV 8.25

141 R78a (2F-VF) ms Jul'68, 4 good mgns, closed
tear-----CV 8.25

142 R79a (4VF) mar'65, 3 lrg mgns, close rt PHOTO
MB 175.00

143 R81a (1F) ms Aug'63, slight darkening PHOTO
CV 30.00

144 R81a (2XF) ms Jan'63, 3 wide mgns, 2 good
mgns PHOTO-----MB 30.00

145 R82a (4XF) ms, 3 wide mgns, sm mgn rt CV 18.50

146 R85a (2XF) ms, Jul'65, 4 wide mgns MB 21.00

147 R85a (1F) ms Mar'63, 4 good mgns, sealed
tears-----CV 21.00

148 R85a (4F-VF) HS, 3 good mgns, close rt 21.00

149 R85a (4F) ms, 3 good mgns, close rt, dry
print-----CV 21.00

150 R86a (2XF) pen cxl, 4 good to sm mgns PHOTO
MB 25.00

151 R86a (4VF) ms Nov'66 PHOTO CV 25.00

152 R88a (1F) ms, 4 wide mgns, lt grey tan shade
CV 40.00

153 R88a (2VF) ms Oct'68, dk red, 4 sm even
mgns (????)-----CV 40.00

154 R89a (1VF) ms Sep'68, 4 lrg mgns, dull red
shade-----MB 12.00

155 R89a (5F-VF) ms May'63, 3 good mgns, cut to
frame line at rt, deep red shade CV 12.00

156 R89a (2XF) uncxld, 3 good, 1 sm mgn, brite
orange shade (???)-----CV 12.00

157 R89a (4F-VF) SON HS Nov'65, 2 wide, 2 sm
mgns, tan shade-----CV 12.00

158 R89a (4F-VF) ms, Mar'66, good side mgns, sm
top, close bottom, crease-----CV 12.00

159 R90a (1F-VF) ms, 4 huge mgns, closed mgn
tear PHOTO-----CV 21.00

160 R90a (2VF) ms Jun'64, 4 good to wide mgns
MB 21.00

161 R90a (2F) ms, 4 good to wide mgns, pink shade
CV 21.00

162 R90a (4F) Jun'65, 3 good mgns, and gles close
at top, brown red shade-----CV 21.00

163 R91a (4VF) ms Jul'63 2 wide, 2 sm mgns 21.00

164 R91a (4F) pen cxl (lines) 2 wide, 1 good mgn,
left mgn angles close-----CV 21.00

165 R92a (1VF) lt ms, dull red shade, 4
even mgns, PHOTO-----MB 75.00

166 R94a (1VF) ms Sep'63, 4 lrg to wide
margins-----MB 20.00

167 R94a (4VF) ms, 3 good mgns, close rt CV 21.50

168 R95a (1VF) lt ms, 1 wide, 3 good mgns
PHOTO-----MB 70.00

169 R96a (2XF) looks uncxld, 3 good mgns
PHOTO-----MB 200.00

170 R96a (2VF) SON oval HS May'63, 2 good
2 sm mgns, closed corner tear,
crease, DBL TRANSFER top half of
stp, frame line shows double on
3 sides PHOTO-----CV 200.00

171 R96a (6VF) SON HS "G & H/18 Mar 1863"
small margins PHOTO-----CV 200.00

172 R97a (1XXF) ms Nov 28 '62 (?), sharp
color PHOTO-----MB 200.00

173 R97a (6F-VF) ms Jul'68, close 2 mgns
PHOTO-----CV 200.00

174 R98a (2VF) ms Apr'64, 2 lrg, 2 good mgns
CV 17.50

175 R98a (2VF) SON small circ HS, 4 wide
mgns, angles close on left-----CV 17.50

176 R98a (2F-VF) ms Mar'65, good mgns,
thick paper, mgn tear, defects CV 17.50

177 R99a (1VF) ms, 3 wide mgns, 1 good mgn
stamp is torn at hor crease and
rep'd w/backing paper PHOTO MB 250.00

178 R100a (2VF) ms, 4 good mgns PHOTO MB 225.00

179 R101a (1VF) ms Mar'65, 4 wide mgns
thick paper PHOTO-----CV 55.00

180 R101a (4VF) ms, 3 good mgns, close top
PHOTO-----CV 55.00

181 R102a (2XXF) ms, Dec'64, 4 good mgns,
sharp colors PHOTO-----MB 500.00

First Issue Part Perfs

182 R1b (4VF) mint OG, wide imperf mgns,
close at left-----CV 7.50

183 R1b (1F) blk ms, 4 even mgns-----CV 7.50

184 R2b (4VF) ms, "S.R. & Co", lrg imperf
mgns, PHOTO-----MB 150.00

185 R3b (4F) HS Aug'63, one lrg, one good
imperf mgn, close at rt-----CV 27.50

186 R6b (2F) ms, 4 good mgns-----CV 17.50

187 R6b imperf vert (4F) ms Dec'63, tear
huge to wide imperf mgns-----CV 17.50

188 R9b (2F) ms, good imperf mgns-----CV 4.00

189 R9b (2VF) HS, sm and huge imperf mgn CV 4.00

190 R9b (5F) ms, wide imperf mgns, perfs
cut at left-----CV 4.00

191 R13b (4F) Jul'65, pinhole, huge bot,
small top mgn-----CV 11.50

192 R16b (1F) HS, 4 good mgns, rep'd tear
PHOTO-----CV 30.00

193 R18b (2VF) ms, 1 good, 1 sm imperf mgn
CV 40.00

194 R16b (4VF) ms, good imperf mgns, perfs
close at right-----CV 30.00

195 R24b (1VF) ms Jul'64, huge to good imperf mgns
CV 4.00

196 R19b (4F-VF) Oct'63, good imperf mgns,
close at left-----CV 3.50

197	R24b	(2VF) unxcld, lrg imperf mgns	MB	4.00	250	R17c	(4VF) pen cxl "X", PHOTO-----CV	40.00
198	R24b	(4VF) ms, wide imperf mgns, perfs just cut at right-----CV	4.00	251	R17c	(5VF) ms perfs just cut left PHOTO	40.00	
199	R25b	(2XF) unxcld, wide imperf mgns	SB	3.00	252	R28c	(1XF) ms, sharp color-----SB	3.00
200	R25b	2 copies, imperf hor and vert	SB	3.00	253	R29c	(5XF) unxcld, perfs just cut top SB	4.00
201	R32b	(2F-VF) ms, small even imperf mgns PHOTO-----CV	47.50	254	R29c	(4F-VF) ms-----CV	4.75	
202	R32b	(1VF) ms Jan'65, good to sm imperf margins PHOTO-----CV	47.50	255	R29c	(2F) ms, short corner perf-----CV	4.75	
203	R34b	(1VF) ms Mar'63, 4 even mgns	CV	17.50	256	R31c	(4VF) looks unxcld, small closed tear in top mgn PHOTO-----MB	1250.00
204	R37b	(2VF) ms Feb'63, lrg imperf mgns	MB	8.50	257	R36d	Silk paper (2VF) blue HS-----SB	3.00
205	R37b	(5VF) ms, wide imperf mgns, perfs cut at right-----CV	8.50	258	R38c	(2VF) ms, lt blue shade-----MB	6.50	
206	R37b	(5VF) ms Jul'63, good imperf mgns, perfs just cut at right-----CV	8.50	259	R38c	(6F) ms, lt blue shade, perfs close top and left, creases-----CV	6.00	
207	R40b	(1VF) ms Nov'63, good imperf mgns	MB	4.25	260	R38c	(6VF) pen cxl (line), badly off- ctr w/wing mgns, lt blue	CV 6.00
208	R40b	(1F) ms '63, 4 good mgns, dry print	4.25	261	R39c	(2VF) SON HS-----CV	4.50	
209	R40b	(5VF) ms, good imperf mgns, perfs cut on left-----CV	4.25	262	R39c	(2VF) ms, 2 short perfs-----CV	4.50	
210	R42b	(2F-VF) ms sept'63, good imperf mgns, light print-----CV	6.00	263	R39c	(2F) blue HS, small defects-----CV	4.50	
211	R42b	(4F) ms, lrg imperf mgns-----CV	6.00	264	R39c	(4VF) pen "X" cxl, lt crease-----CV	4.50	
212	R42b	(2F) ms, good to small imperf mgns	6.00	265	R39c	(4F) pen cxl, perfs just touch top	4.50	
213	R42b	(5F) ms '64, wide to good imperf mgns, perfs cut at left-----CV	6.00	266	R41c	(2F-VF) ms-----CV	8.00	
214	R43b	(2F), R44b (4VG-F), R52b (5F) all ms w/wide imperf mgns	CV 13.00	267	R41c	(4F) ms-----CV	8.00	
215	R45b	(2F) blue HS, even imperf mgns	CV 13.50	268	R50c	(2VF-XF) ms-----MB	6.00	
216	R46b	(3F-VF) ms, 3 lrg mgns, close lft	CV 3.50	269	R50c	(2F-VF)-----CV	7.00	
217	R46b	(4F) ms, good top mgn, sheet mgn at bot, close at rt-----CV	3.50	270	R50c	(5VF) ms, perfs just cut right	CV 7.00	
218	R48b	(4F) sharp SON circ HS "H.T.MORGAN/May 1863", good imperf mgns, close rt	CV 5.50	271	R51c	(2VF) sharp NY Cent RR cxl-----CV	10.00	
219	R50b	(4XF) unxcld, sm imperf mgns PHOTO-----CV	60.00	272	R51c	(6VG-F) oval HS, grey shade, perfs cut right, close at bottom-----CV	10.00	
220	R52b	(4F-VF) sharp SON HS "Sauiter & Wierum/Jul'63" lrg imperf mgns	MB 9.00	273	R62c	(2F-VF) ms-----CV	9.00	
221	R52b	(4F) blue H/bone cxl, good imperf margins, dark grey shade-----CV	9.00	274	R62c	(4VF) lt ms-----CV	9.00	
222	R52b	(4F) blue HS, small imperf mgns	CV 9.00	275	R62c	(5VF) ms, perfs just touch bot	CV 9.00	
223	R52b	(3F-VF) ms Jul'63; good imperf mgns, closed tear, wing mgn rt	CV 9.00	276	R62c	(6VF) ms-----CV	9.00	
224	R55b	(1VF) ms May'63, wide imperf mgns	MB 5.00	277	R64c	(2VF) 2 sm circ HS's "B.B. & Co" SB	3.00	
225	R55b	(2VF) ms, good imperf mgns-----CV	5.25	278	R64c	(2VF) ms-----SB	3.00	
226	R55b	(5F) ms, good imperf mgns, perfs cut one side-----CV	5.25	279	R64d	Silk paper (5F) ms, perfs cut Top, close at right-----CV	4.00	
227	R56b	(4VG-F) ms, good to wide imperf mgns, holes from mss cxl-----CV	10.00	280	R64c	(2F) red oval HS; R65c (4VF) small red SON "A & H"-----MB	4.50	
228	R57b	(4VF) ms Apr'63, good imperf mgns, perfs close at right-----CV	17.00	281	R64c	(5VF) unxcld; R65c (2F) ms, crease	4.50	
229	R61b	(2VF) lt pen cxl, lrg imperf mgns PHOTO-----MB	30.00	282	R65c	(2VF) unxcld-----SB	4.00	
230	R62b	(2VF) ms Aug'63, wide imperf mgns	MB 13.50	283	R72c	(6F) ms, perfs just cut-----CV	5.00	
231	R64b	(2VF) SON circ HS "D & Co", good imperf mgns-----MB	8.00	284	R72c	(5F) ms-----CV	5.00	
232	R64b	(4VF) ms Oct'63, good imperf mgns, perfs close at rt-----CV	8.25	285	R73c	(4F-VF) ms PHOTO-----CV	47.50	
233	R64b	(5VF) ms, good imperf mgns, perfs cut in at lft, mgn defect (nick)	8.25	286	R73c	(6VG-F) ms, perfs cut rt & bot	SB 20.00	
234	R65b	(2XF) blue HS '63, wide imperf margins PHOTO-----MB	35.00	287	R73c	(6F-VF) ms, neatly filled punch cxls, CV 47.50-----SB	15.00	
First Issue Perforated					288	R73c	(6F) ms, w/bot selvege, small piece missing, left mgn-----SB	10.00
235	R2c	(2F) blue HS, script "F.F. L./DEC/ 1862" inverted PHOTO-----CV	45.00	289	R73c	(6VG) ms, lt shade (faded) tear	SB 7.00	
236	R2c	(5F-VF) ms perfs cut top, lt crease PHOTO-----CV	45.00	290	R74c	(4F) ms PHOTO-----CV	42.50	
237	R2c	repaired copy, very nice looking space filler	SB 10.00	291	R74c	(5VG-F) ms, perfs cut bottom-----CV	42.50	
238	R4c	(1VF) SL date HS, blue ms-----MB	3.00	292	R74c	(5F) ms, perfs cut rt, filled in punch cxl-----SB	20.00	
239	R7c	(4XF) mint full gum, perfs just cut bottom-----CV	4.00	293	R76c	(2VF) ms-----CV	10.00	
240	R7c	(2F) ms-----CV	4.00	294	R76c	(6F) ms-----SB	4.00	
241	R7c	(6F) red SON circ HS "Forest City Bank" rep'd mgn defect-----CV	4.00	295	R76c	(4F) ms, thin spot-----CV	10.00	
242	R8c	(4F-VF) lt red SON circ HS "Lockport NB" CV	3.50	296	R76c	(4F) ms, top perfs partly trimmed	10.00	
243	R8c	(2VF) ms-----CV	3.50	297	R77c	(4F-VF) HS-----CV	13.50	
244	R12c	(4VF) looks unxcld-----CV	6.00	298	R77c	(2VF) blue HS, lt crease, tear	CV 13.50	
245	R12c	(5F) ms, perfs just cut rt-----CV	6.00	299	R77c	(6F) unxcld-----CV	13.50	
246	R14c	(4VF) unxcld-----CV	7.75	300	R79c	(5VF) HS, perfs cut bot-----CV	30.00	
247	R14c	(6VG-F) pen cxl, perfs cut top, close rt, partly trimmed at lft	CV 7.75	301	R79c	(4VF) HS, H/bone cxl caused mgn defect, rep'd-----CV	30.00	
248	R17c	(5VF) unxcld, part OG PHOTO-----CV	40.00	302	R79c	(2VF) lt HS rep'd mgn defect-----SB	10.00	
249	R17c	(5VF) SON oval HS "C.L. Howe", perfs just cut right PHOTO-----CV	40.00	303	R79c	blue HS, looks nice but heavy thin, short perfs-----CV	30.00	
				304	R79c	(6VF) ms, perfs just cut T & lft, thin spots-----CV	30.00	
				305	R80c	(4VF) HS, few short perfs, dk lilac CV	20.00	
				306	R80c	(4F) SON HS, pale lilac, perfs just cut at right-----CV	20.00	
				307	R80c	(5F) blue HS, lt shade, pinhole perfs just cut top-----CV	20.00	
				308	R80c	(6VF) ms, perfs just cut T & rt	20.00	
				309	R80c	(6F) blue HS, perfs cut top & lft, closed tear-----CV	20.00	
				310	R80c	(4VG) blue HS, 3 rows diag freak perfs, brown shade-----CV	20.00	
				311	R81c	82c, 85c all (2F-VF) ms-----CV	5.55	
				312	R83c	(1VF) ms-----MB	12.50	
				313	R83c	(4VF) ms, lt thin-----CV	9.00	
				314	R83c	(4F) ms, few short perfs-----CV	9.00	
				315	R83c	(6VF) small circ HS "M.T. & Co"-----CV	9.00	
				316	R83c	(6F-VF) ms, perfs just cut bot, close at right-----CV	9.00	

317 R84c 14 copies, edth & diff shade, few
with defects-----CV 18.90

318 R84c 10 diff shades, mostly F-VF----CV 13.50

319 R85c (2VF) HS; R86c (5F) hvy blue HS,
small defects-----CV 5.25

320 R86c (2VF) 1t ms-----MB 3.75

321 R87c (2VF) ms, milky blue shade CV 9.00

322 R87c (4VF) ms, perfs close top, few
short perfs-----CV 9.00

323 R87c (4F-VF) blue HS, crease-----CV 9.00

324 R87c (6F) blue H/bone c/cxl, perfs cut
bottom, close at left-----CV 9.00

325 R88c (2XF) ms, pulled perf, dk red;
R89c (5F) ms, orange-----CV 5.00

326 R88c (2XF) SON HS, sharp color-----MB 4.50

327 R88c (2VF) ms, orange shade-----CV 3.00

328 R88c (2F) ms, tan shade-----CV 3.00

329 R88c (4F-VF) SON HS, tan shade, few
short perfs-----CV 3.00

330 R88c (4VF) ms, perfs close right, brown CV 3.00

331 R90c (5F) ms, perfs just touch rt---CV 27.50

332 R91c (1F-VF) ms, dk red shade-----MB 7.50

333 R91c (4F) ms, dk red, perfs close bot CV 7.50

334 R91c (4F) ms "E.G.G./Notary Public"---CV 7.50

335 R92c (2VF) SON HS, tan shade-----CV 8.50

336 R92c (2VF) ms, tan shade-----CV 8.50

337 R92c (4VF) blue oval HS "Geneva NB/NY"
perfs close right-----CV 8.50

338 R92c (4VF) SON HS-----CV 8.50

339 R92c (4F-VF) ms, 1t tan shade-----CV 8.50

340 R93c (1XF) ms-----MB 9.00

341 R93c (2VF) ms-----CV 9.00

342 R93c (5VF) ms, perfs just cut left---CV 9.00

343 R93c (4F) ms, pulled perfs left-----CV 9.00

344 R94c (1VF) fancy blue HS cxl-----CV 20.00

345 R94c (5VF) ms, perfs cut left-----CV 20.00

346 R94c (2VF) ms, rt perfs slightly trimmed CV 20.00

347 R95c (4VF) ms, perfs just touch-----CV 11.00

348 R95c (6F) ms-----CV 11.00

349 R96c (4VF) ms, rep'd defects-----CV 9.00

350 R97c (2XF) ms PHOTO-----CV 40.00

351 R97c (4VF) 1t ms, perfs close T PHOTO MB 40.00

352 R97c milky blue (4VF) except trimmed
perfs rt side, SON HS "----Jewelry
Co" closed tear PHOTO-----SB 20.00

353 R98c (2VF) ms-----MB 12.00

354 R98c (4VF) ms, brite orange-----CV 12.00

355 R98c (4F-VF) ms, 2 rows diag freak perfs CV 12.00

356 R98c (4F) HS, thin spot-----CV 12.00

357 R98c (2F) blk ms, 2 pinholes from pen CV 12.00

358 R100c (1VF) ms PHOTO-----CV 32.50

359 R100c (5VF) ms, perfs just cut bot,
crease PHOTO-----CV 32.50

360 R100c (1VF) exc rep'd tear, SON HS---CV 32.50

361 R101c (1XF) ms PHOTO-----MB 40.00

362 R101c (4VF) ms, perfs just cut rt,
natural crease PHOTO-----CV 40.00

363 R101c (5VF) ms, perfs just cut bot CV 40.00

364 R101c (5VF) ms, perfs just cut left,
corner thin, thick paper-----CV 40.00

365 R101c (4VF) ms, rep'd tear-----SB 20.00

366 R102c (4XF) ms, perfs just cut left,
PHOTO-----CV 225.00

367 R102c (2VF) ms, sharp clear colors
PHOTO-----MB 450.00

368 R1c//22c mix of 83 stps VG-F, clean CV 36.21

369 R1c//42c, 31 diff + 4 shades R22c, avg
to better condition-----CV 29.23

370 R1c//R42c, 29 diff perfs, select cond CV 18.28

371 R1c//R42c, 19 diff mostly select cond CV 10.41

372 R1c//R60c, 23 diff, mostly select cond
plus 2 R24c blks of 4-----CV 13.54

373 R3c//R61c mix of 24, mostly diff, select
condition CV 8.99-----MB 11.00

374 R3c//R42b mix of 111 stps with defects
CV 221.49

375 R5a//61c, 22 stps mostly diff, select
condition CV 9.86-----MB 12.00

376 R5a//R63b, 8 diff imperf or part perf,
select condition MB 13.50

377 R5b (vert), R25b, 36b, 53b all VF w/good
imperf margins-----CV 4.35

378 R6a//R78c, 25 diff all w/red HS cxls
most select cond, CV 15.00 MB 25.00

379 R24a//R36b, 4 imperf, 5 part perf,
9 diff select conditi n-----CV 8.15

380 R23c//R27b mix of 78 VG-F, clean----CV 37.13

381 R24c//R78c, 14 diff perfs, selected
for centering and appearance---MB 13.00

382 R30c//R37b mix of 41 VG-F, clean----CV 93.98

383 R40c//R53b mix of 79 VG-F, clean----CV 80.65

384 R43c//R137, 96 stamps with defects CV 256.74

385 R44b, 53b, 54b, 59b, 63b all good mgns
F-VF appearance-----CV 7.00

386 R43c//R63c, R78c incl R62c (6F) 20 diff
avg condition-----CV 22.51

387 R43c//R53c, 12 diff incl 2 imperf, 2
part perf, most select cond---CV 13.18

388 R48a, 54a, 60a, 66a all better cond CV 7.50

389 R52c, 53c, 53b, 64c all (4F-VF)-----CV 5.85

390 R52c, 54c, 55c, 56c, 57c, 58c, 59c, 60c,
61c, 63c, 64c mostly F-VF-----CV 8.55

391 R53c, 57c, 58c, 61c, 63c, 65c all F-VF CV 6.80

392 R44c//R63c 15 diff incl 4 silk (1VF-5VF) 9.46

393 R54b//R82c mix of 57 VG-F, clean----CV 27.65

394 R55b//R63c mix of 23 VG-F, clean----CV 52.95

395 R66a, R66c//R78c, R81c, 82c, 89c avg
ctrs, F-VF appearance-----CV 12.90

396 R66c-R71c, R75c all select condition CV 6.10

397 R66c//R78c 9 diff incl R72c, avg
ctrs, F-VF appearance-----CV 11.20

398 R69a, R66c, 68c, 75c, 78c, 84c VG-VF CV 7.80

399 R81c, 82c, R84c-R86c avg cond-----CV 8.40

400 R81c, 82c, 84c, 85c, 89c (2VF-4VF) CV 6.65

First Issue Multiples

401 R1a vert pair (4VF) ms-----CV 27.50

402 R5a hor strip of 5, VF, 1 stp w/pre
print paper fold-----Est CV 35.00

403 R5a hor strip of 4 (2VF) ms-----Est CV 30.00

404 R5a hor strip of 3 (2VF) ms-----Est CV 10.00

405 R9a hor strip of 3 (1VF) ms-----Est CV 10.00

406 R24a hor pair (1VF) ms-----CV 20.00

407 R24a vert pair (1VF) ms-----CV 20.00

408 R27a hor pair (1VF) ms-----CV 12.50

409 R27a vert pair (1XF) ms-----CV 12.50

410 R33a hor pair, torn and re-spliced,
right corner torn o/w wide mgns SB 20.00

411 R42a vert pair (2VF) ms-----CV 25.00

412 R42a blk of 4 VF ms, just cuts rt PHOTO
CV 135.00

413 R43a hor pair (4F) ms, cut close top CV 65.00

414 R45a vert pair (1VF) ms-----CV 18.50

415 R46a hor pair (2VF) ms-----CV 18.50

416 R48a hor pair (5VF) ms, cut in left mgn CV 20.00

417 R49a hor pair (4VF) ms-----CV 35.00

418 R54a hor pair (2VF) ms-----CV 15.00

419 R59a hor pair (1XF) uncxld, rep'd crease
tear, lay out line in left mgn CV 20.00

420 R60a hor pair (4XF) ms, 3 lrg mgns,
close top, rep'd crease tear---CV 25.00

421 R62a hor pair (4VF) ms, closed tear CV 25.00

422 R66a hor pair (4VF) ms-----CV 7.50

423 R69a hor pair (2XF) ms-----MB 10.00

424 R69a hor pair (4F-VF) ms, rep'd tear CV 8.00

425 R73a hor pair (5F-VF) ms-----CV 25.00

426 R78a hor pair, XF appear but spliced
at vert crease, tear, ms-----CV 20.00

427 R78a hor pair (5VF) ms just cuts rt CV 20.00

428 R81a hor pair (2VF) ms Nov'62 early
use, crease between stps caused
short tear PHOTO-----CV 80.00

429 R89a hor pair (1VF) ms, rep'd corner CV 35.00

430 R1b vert strip of 5 (2VF) pen cxl
PHOTO-----Est CV 65.00

431 R1b vert pair w/3 of 3rd stp, sht mgn
at left (1VG) uncxld, faded-----CV 17.50

432 R19b vert pair (5F) pen cxl, perfs
just cut at right-----CV 8.50

433 R24b vert pair (1VF) ms-----CV 35.00

434 R19b vert strip of 3 (2F) exc top and
bottom stp is defective-----SB 10.00

435 R25b vert strip of 3 (1XF) ms-----MB 35.00

436 R27b vert strip of 3 (4VF) ms, MD's MB 10.00

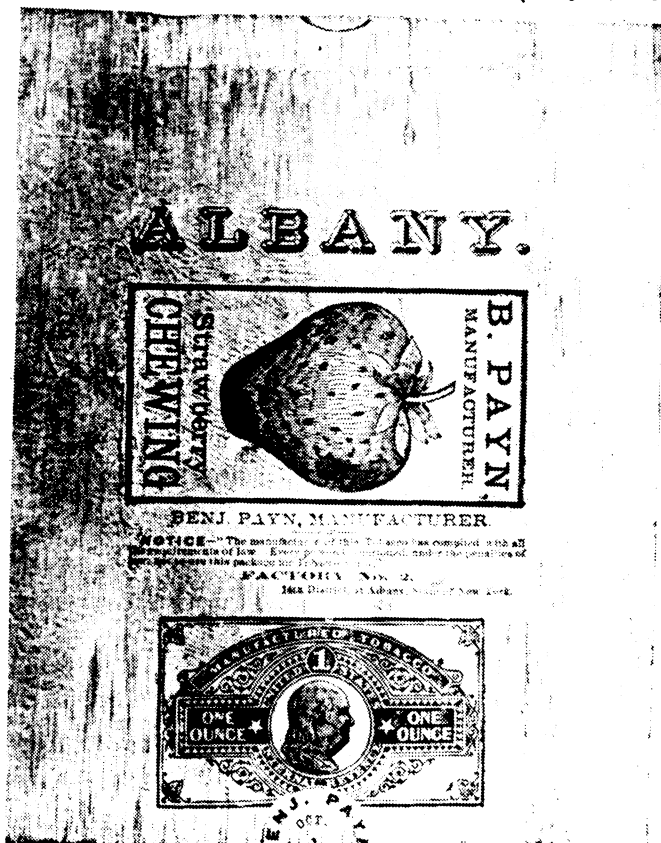
437 R27b vert pair (4F) ms, 3 wide mgns
close at right-----CV 7.50

438 R36b vert strip of 3 (2VF) ms, top
stamp cut in at top mgn-----SB 5.00

439 R36b vert strip of 3 (5F) ms, perfs
just cut left-----SB 3.00

440 R40b vert pair (2VF) ms, small thin,
closed margin tear-----CV 27.50

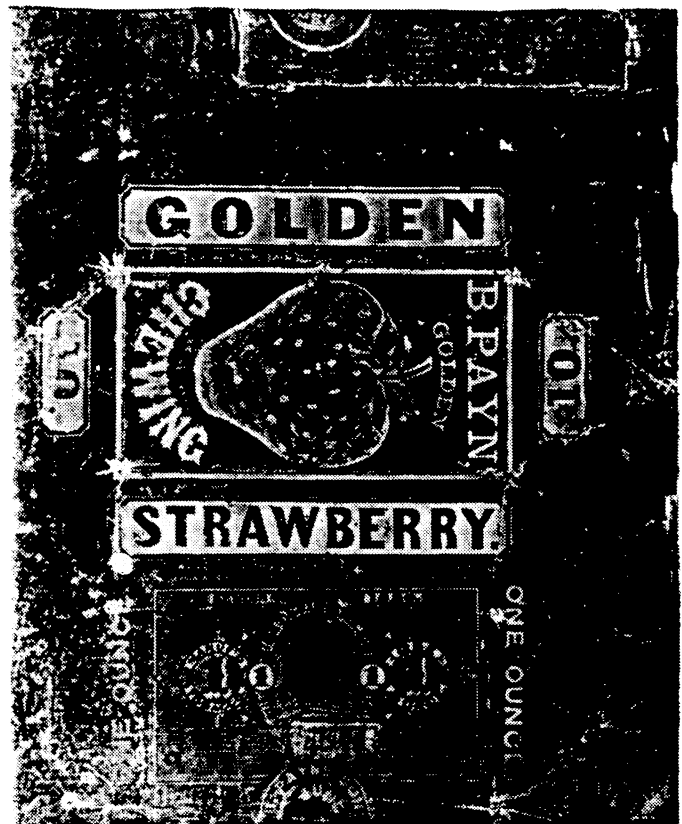
Tinfoils, page 5 (Continued from June, 1978)



Series of 1879 No. 66 — 1 oz., blue

37 Buchner, D. & Co.	Natural Leaf	2d N.Y.	b b
38 Campbell, D.	Five Cents (type IV)	5th N.J.	b rs
39 Campbell, D.	Rose of Kentucky	5th N.J.	g b
40 Campbell & Co.	Five Cents (type IV)	5th N.J.	b rs
41 Campbell & Co.	Rose of Kentucky	5th N.J.	g b
42 Catlin Tobacco Co.	Golden Thread (type IV)	1st Mo.	b rs
43 Clark & Snover	Anthracite	12th Pa.	g b
44 Cotterill, Fenner & Co.	North Star	3d Ohio	g b
45 Cotterill, Fenner & Co.	Velocipede	3d Ohio	g b
46 Flint, J. G., Jr.	May Queen (type IV)	1st Wis.	b rs
47 Gail, G. W. & Ax.	Parade	3d Md.	g b
48 Globe Tobacco Co.	Globe Fine Cut	1st Mich.	g b
49 Globe Tobacco Co.	Globe Chewing	1st Mich.	g b
50 Granger, H. & G. M.	Seal of Detroit (type IV)	1st Mich.	r rs
51 Greer's, Alex. Sons	Twist Bud	14th N.Y.	g b
52 Holme, G. W.	Chic	3d N.J.	g b
53 Hoffman & Co.	Try It.	12th N.Y.	g b
54 Hoyt, Thos. & Co.	Nabob (Turk, side view)	2d N.Y.	b b
55 Kimball, Wm. S. & Co.	Idaho	28th N.Y.	b b
56 Kimball, Wm. S. & Co.	Mahogany (type IV)	28th N.Y.	b rs
57 Kimball, Wm. S. & Co.	Peerless	28th N.Y.	g b
58 Kimball, Wm. S. & Co.	Peerless Chewing	28th N.Y.	g b
59 Layman, J. M.	Honey Due	2d N.Y.	g b
60 Layman, J. M.	Solace (Ten Cents)	2d N.Y.	g b
61 Layman, J. M.	Solace (without Ten Cents)	2d N.Y.	g b
62 Layman, J. M.	Solace (For California)	2d N.Y.	g b
63 Leidersdorf, B. & Co.	Old Abe	1st Wis.	b rs
64 Leidersdorf, B. & Co.	Old Abe (type IV)	1st Wis.	b rs
65 Leidersdorf, B. & Co.	Old Abe Fine Cut (type IV)	1st Wis.	b rs
66 Leidersdorf & Mendel	Old Abe Fine Cut (type IV)	1st Wis.	b rs
67 Lilienthal, S. P.	Cabinet	2d N.Y.	g b
68 Lilienthal, S. P.	Neptune	2d N.Y.	b b
69 Lilienthal, S. P.	Young America	2d N.Y.	g b

70 Lorillard, P. & Co.	Bright Golden Century	5th N.J.	g b
71 Lorillard, P. & Co.	Century	5th N.J.	g b
72 Lorillard, P. & Co.	Nickle Fine Cut (type IV)	5th N.J.	b rs
73 Lorillard, P. & Co.	Rose Leaf	5th N.J.	g b
74 Lorillard, P. & Co.	Tiger (type III)	5th N.J.	b rs
75 Lorillard, P. & Co.	Tiger (type IV)	5th N.J.	b rs
76 Lorillard, P. & Co.	Triplet	5th N.J.	g b
77 Lorillard, P. & Co.	Triplet	5th N.J.	b b
78 McAlpin, D. H. & Co.	Cupid	3d N.Y.	g b
79 McAlpin, D. H. & Co.	John Cornish Virgin Leaf (with inscr.)	3d N.Y.	b b
80 McAlpin, D. H. & Co.	John Cornish Virgin Leaf (no inscr.)	3d N.Y.	b b
81 McAlpin, D. H. & Co.	Lucky Fine Cut (type IV)	3d N.Y.	b rs
82 McAlpin, D. H. & Co.	Navy (type III)	3d N.Y.	b rs
83 McAlpin, D. H. & Co.	Navy (type IV)	3d N.Y.	b rs
84 McAlpin, D. H. & Co.	Navy (no imprint)	3d N.Y.	b b
85 McAlpin, D. H. & Co.	Navy (type IV)	3d N.Y.	b b
86 McAlpin, D. H. & Co.	Peach Blossom	3d N.Y.	g b
87 McAlpin, D. H. & Co.	Virgin Leaf (with inscription)	3d N.Y.	g b
88 McAlpin, D. H. & Co.	Virgin Leaf (without inscr.)	3d N.Y.	g b
89 Meyer, H. W.	Gold Leaf	1st N.Y.	g b
90 Meyer, H. W.	Pilot (type IV)	1st N.Y.	b rs
91 Meyer, H. W.	Sun	1st N.Y.	g b
92 Miller, Mrs. G. B. Co.	May Apple	3d N.Y.	g b
93 Miller, Mrs. G. B. Co.	Prize Leaf	3d N.Y.	g b
94 Palmer, A. N. & Co.	Chink	24th N.Y.	r b
95 Palmer, A. N. & Co.	Chimney Corner (type IV)	24th N.Y.	b rs



Series of 1880 No. 96 — 1 oz., gold

96 Payn's B. Sons	Golden Strawberry	14th N.Y.	g b
97 Payn's B. Sons	Strawberry Chewing	14th N.Y.	b b
98 Platts, A. H. & Co.	Golden Leaf	26th N.Y.	g b

Tinfoils, page 6

99 Rosenfeld, E.
100 Schriber, J. & Co.
101 Shields, Francis
102 Spence Bros. & Co.

Temptation 18th Ohio g b
Prairie Flower 18th Ohio g b
Sweet Cavendish 14th N.Y. g b
Cash 1st Ohio g b

2 OUNCES

1 Allen C. W.
2 Allen, C. W.
3 Arkenburgh, O. M. & Co.

4 Arkenburgh, O. M. & Co.

5 Arkenburgh, O. M. & Co.
6 Arkenburgh, O. M. & Co.
7 Arkenburgh, O. M. & Co.
8 Arkenburgh, O. M. & Co.
9 Arkenburgh, O. M. & Co.
10 Hamilton, Robert
11 Kimball, W. S. & Co.
12 Kimball, W. S. & Co.

13 Kimball, W. S. & Co.

14 Leidersdorf, B. & Co.

15 Leidersdorf & Mendel

16 Walker, C.

Diamond (type IV) 1st Ill. b rs
Diamond (type IV) 1st Ohio b rs
Army (with "M. H. Rieders") 2d N.Y. b b
Army (without "M. H. Rieders") 2d N.Y. b b
Bang 2d N.Y. b b
Dark Shorts 2d N.Y. b b
Fireside 2d N.Y. b b
Society 2d N.Y. b b
United States 2d N.Y. b b
Hamilton's Best 6th Ky. g b
Mahogany Cut Plug 28th N.Y. b b
Mahogany Cut Plug (type III) 28th N.Y. b rs
Mahogany Cut Plug (type IV) 28th N.Y. b rs
Old Abe Fine Cut (type IV) 1st Wis. b rs
Old Abe Fine Cut (type IV) 1st Wis. b rs
Diamond Ohio b rs

1883 ISSUE

Series of 1883 1 OUNCE

1 Allen & Dunning
2 Allen & Dunning
3 Allen & Dunning
4 American Eagle Tob. Co.

5 American Eagle Tob. Co.
6 Anderson, John & Co.
7 Anderson, John & Co.

8 Anderson, John & Co.
9 Anderson, John & Co.

10 Anderson, John & 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 Arkenburgh, O. M. & Co.

22 Arkenburgh, O. M. & Co.
23 Arkenburgh, O. M. & Co.
24 Arkenburgh, O. M. & Co.
25 Arkenburgh, O. M. & Co.
26 Arkenburgh, O. M. & Co.
27 Arkenburgh, O. M. & Co.
28 Arkenburgh, O. M. & Co.
29 Arkenburgh, O. M. & Co.
30 Bagley, John J. & Co.
31 Bagley, John J. & Co.
32 Bagley, John J. & Co.
33 Banner Tobacco Co.

Home Rule (colorless letters) 5th N.J. g b
Home rule (colored letters) 5th N.J. g b
Magnolia 5th N.J. g b
American Eagle (C.B. Hull) 1st Mich. g b
Eureka 1st Mich. g b
Honey Dew (Five Cents) 2d N.Y. g b
Honey Dew (without Five Cents) 2d N.Y. g b
Solace (Ten Cents) 2d N.Y. g b
Solace (without Ten Cents) 2d N.Y. g b
Solace (For California) 2d N.Y. g b
A Start 2d N.Y. b b
Cash 2d N.Y. g b
C O D 2d N.Y. g b
C O D 2d N.Y. b b
Compass 2d N.Y. b b
Critic 2d N.Y. g b
Delightful 2d N.Y. g b
Delightful 2d N.Y. b b
Diamond 2d N.Y. g b
Gold Plate (Imp. "The J. J. Crooke Co., N.Y.") 2d N.Y. p brz
Gold Plate (Imp. "The J. J. Crooke Co., N.Y.") 2d N.Y. r brz
Inlaid 2d N.Y. g b
Madure 2d N.Y. b b
Moulders' Union 2d N.Y. b b
Silver 2d N.Y. g b
Silver King 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 1st Mich. g b
Gold-Dust 1st Mich. g b
May-Flower 1st Mich. g b
Banner (type IV) 1st Mich. b rs

34 Beck, Aug. & Co.
35 Bramm, John
36 Bramm, John
37 Bramm, John
38 Bramm, John
39 Bramm, John
40 Buchanan & Lyall
41 Buchanan & Lyall
42 Buchanan & Lyall
43 Buchner, D. & Co.
44 Buchner, D. & Co.
45 Buchner, D. & Co.
46 Buchner, D. & Co.
47 Buchner, D. & Co.
48 Campbell & Co.
49 Campbell & Co.
50 Catlin Tobacco Co.
51 Cotterill, Fenner & Co.
52 Cotterill, Fenner & Co.
53 Cotterill, Fenner & Co.
54 Crawford, J. A. & Sons
55 Crawford, J. A. & Sons
56 Flint, J. G., Jr.
57 Frishmuth Bro., & Co.
58 Gail, G. W. & Ax.
59 Globe Tobacco Co.
60 Globe Tobacco Co.
61 Globe Tobacco Co.
62 Globe Tobacco Co.
63 Greer's, Alex. Sons
64 Hamilton, Robert
65 Hamilton, Robert
66 Helme, G. W.
67 Herbs, F. & M.
68 Hoffman & Co.
69 Hoffman & Co.

70 Kimball, W. S. & Co.
71 Kimball, W. S. & Co.
72 Kimball, Wm. S. & Co.
73 Kimball, W. S. & Co.
74 Kimball, W. S. & Co.
75 Layman, J. M.
76 Layman, J. M.

77 Layman, J. M.
78 Layman J. M.

79 Layman, J. M.
80 Leidersdorf, B. & Co.
81 Lilienthal, S. P.
82 Lilienthal, S. P.
83 Lilienthal, S. P.

84 Lilienthal, S. P.

85 Lilienthal, S. P.

86 Lilienthal, S. P.
87 Lilienthal Tob. Mf. Co.
88 Lorillard, P. & Co.
89 Lorillard, P. & Co.
90 Lorillard, P. & Co.
91 Lorillard, P. & Co.

92 Lorillard, P. & Co.
93 Lorillard, P. & Co.
94 Lorillard, P. & Co.
95 Lovell Buffington Tob. Co.
96 McAlpin, D. H. & Co.
97 McAlpin, D. H. & Co.
98 McAlpin, D. H. & Co.
99 McAlpin, D. H. & Co.

Our Best 1st Ill. g b
Atlas 1st N.Y. g b
Champion 1st N.Y. g b
Jersey Lily 1st N.Y. g b
Knight of Labor 1st N.Y. g b
Virginia Leaf 1st N.Y. g b
Punch 1st N.Y. g b
Sweet Fern 1st N.Y. g b
Tip 1st N.Y. g b
Great Central 2d N.Y. g b
Maduro 2d N.Y. b b
Moulder's Union 2d N.Y. b b
Natural Leaf 2d N.Y. g b
Relief 2d N.Y. g b
Five Cents (type IV) 5th N.J. b rs
Rose of Kentucky 5th N.J. g b
Golden Thread (type IV) 1st Mo. b rs
North Star 3d Ohio g b
North Star 1st Ohio g b
Velocipede 3d Ohio g b
Famous 6th Ky. g b
Old Gold (Ten Cents) 6th Ky. g b
May Queen (type IV) 1st Wis. b rs
Luxury 1st Pa. g b
Parade 3d Md. g b
Broadway 1st Mich. g b
E. & C's Best 1st Mich. g b
Globe 1st Mich. g b
Hope 1st Mich. g b
Royal 14th N.Y. r b
X X 6th Ky. g b
X X 6th Ky. b rs
Chic 3d N.J. g b
Diploma 12th N.Y. g b
Try It 12th N.Y. g b
Try It 15th N.Y. g b

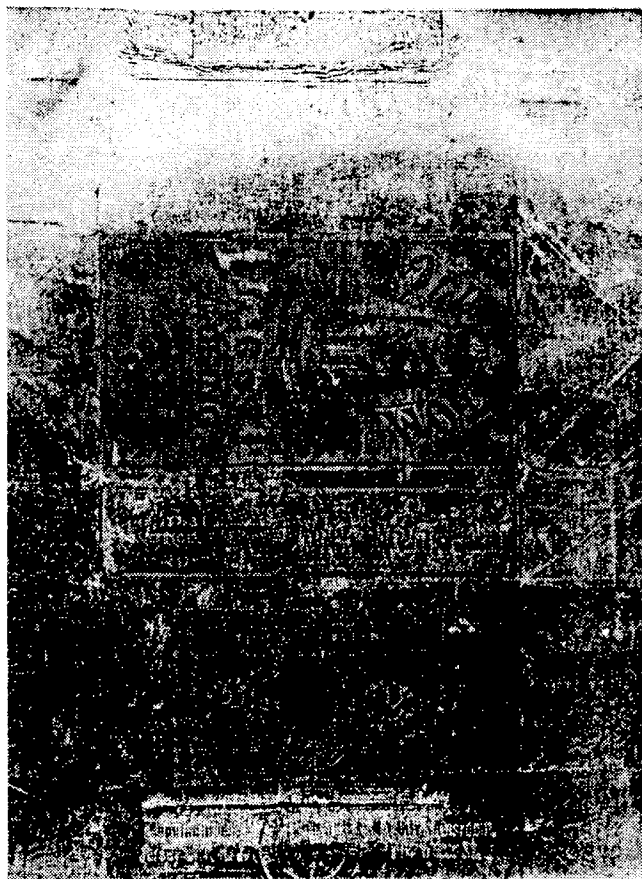
Idaho 28th N.Y. b b
Mahogany 28th N.Y. b rs
Peerless 28th N.Y. g b
Peerless Chewing 28th N.Y. g b
Star 28th N.Y. g b
Honey Dew (Five Cents) 2d N.Y. g b
Honey Dew (without Five Cents) 2d N.Y. g b
Solace (Ten Cents) 2d N.Y. g b
Solace (without Ten Cents) 2d N.Y. g b
Solace (For CA) 2d N.Y. g b
Old Abe (type IV) 1st Wis. b rs
Cabinet 2d N.Y. g b
Haversack 2d N.Y. g b
Neptune (Washington St.) 2d N.Y. b b
Neptune (Greenwish St.) (name under Notice) 2d N.Y. b b
Neptune (Greenwish St.) (no name under Notice) 2d N.Y. b b
Young America 2d N.Y. g b
Neptune 2d N.Y. b b
Bright Golden Century 5th N.J. g b
Century 5th N.J. g b
Neptune 5th N.J. b b
Nickel Fine Cut (type IV) 5th N.J. b rs
Rose Leaf 5th N.J. g b
Tiger (type IV) 5th N.J. b rs
Triplet 5th N.J. g b
X X 6th Ky. b rs
Bright Virgin Leaf 3d N.Y. g b
Cupid 3d N.Y. g b
Friendship 3d N.Y. bl b
John Cornish Virgin Leaf 3d N.Y. h b

Tinfoils, page 7

100 McAlpin, D. H. & Co.	Lucky Fine Cut (type IV)	3d N.Y.	b	rs
101 McAlpin, D. H. & Co.	Navy	3d N.Y.	b	b
102 McAlpin, D. H. & Co.	Peach Blossom	3d N.Y.	g	b
103 McAlpin, D. H. & Co.	Virgin Leaf	3d N.Y.	g	b
104 Meyer, H. W.	Gold Leaf	1st N.Y.	g	b
105 Meyer, H. W.	Pilot	1st N.Y.	b	b
106 Meyer, H. W.	Sun	1st N.Y.	g	b
107 Miller, Mrs. G. B. & Co.	Columbia	3d N.Y.	p	rs
108 Mullen, E.	First Quality	11th N.Y.	g	b
109 Nolan & Hogan	Relief	2d N.Y.	g	b
110 Palmer, A. N. & Co.	Chink	24th N.Y.	r	b
111 Schriber, J. & Co.	Prairie Flower	18th Ohio	g	b
112 Shields, Francis	Sweet Cavendish	14th N.Y.	g	b
113 Warnick & Brown	Empire	21st N.Y.	g	b

2 OUNCES

1 Allen, C. W.	Diamond (type IV)	1st Ill.	b	rs
2 Arkenburgh, O. M. & Co.	Army	2d N.Y.	b	b
3 Arkenburgh, O. M. & Co.	Bang	2d N.Y.	b	b
4 Arkenburgh, O. M. & Co.	Fireside	2d N.Y.	b	b
5 Arkenburgh, O. M. & Co.	Society	2d N.Y.	b	b
6 Arkenburgh, O. M. & Co.	United States	2d N.Y.	b	b
7 Buchner, D. & Co.	Great Central	2d N.Y.	g	b
8 Crawford, J. A. & Sons	Pride of Kentucky (type IV)	6th Ky.	b	rs
9 Globe Tobacco Co.	E. & C. Test	1st Mich.	g	b
10 Hamilton, Robert	Bull L (type IV)	6th Ky.	b	rs
11 Kimball, W. S. & Co.	Mahogany Cut plug (type IV)	28th Ky.	b	rs
12 Leidersdorf, B. & Co.	Old Abe Fine Cut (type IV)	1st Wis.	b	rs



Series of 1883 No. 13 — 2 oz., gold

13 Lorillard, P. & Co.	Old Tom	5th N.J.	g	b
14 Lorillard, P. & Co.	Solid Chew	5th N.J.	g	b

15 Lovell, Buffington Tob. Co.	Bull Dog	6th Ky.	b	rs
16 McAlpin, D. H. & Co.	Modoc	3d N.Y.	b	b

4 OUNCES

1 Lorillard, P. & Co.	Old Tom	5th N.J.	g	b
2 Lorillard, P. & Co.	Rose Leaf	5th N.J.	g	b

8 OUNCES

1 Lorillard, P. & Co.	Rose Leaf	5th N.J.	g	b
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1890 Provisional Issue

Same as 1883 omitting "Series of 1883"

1 Anderson, John & Co.	Honey Dew (Five Cents)	2d N.Y.	g	b
2 Anderson, John & Co.	Honey Dew (without Five Cents)	2d N.Y.	g	b
3 Campbell & Co.	Five Cents (type IV)	5th N.J.	b	rs
4 Campbell & Co.	Rose of Kentucky	5th N.J.	g	b
5 Lorillard, P. & Co.	Century	5th N.J.	g	b
6 Lorillard, P. & Co.	Solace	5th N.J.	g	b
7 McAlpin, D. H. & Co.	Navy	3d N.Y.	b	b
8 McAlpin, D. H. & Co.	Virgin Leaf	3d N.Y.	g	b

1890 ISSUE

Act of Oct. 1, 1890

1 OUNCE

1 Allen & Dunning	Home Rule	5th N.J.	g	b
2 Allen & Dunning	Magnolia	5th N.J.	g	b
3 American Eagle Tob. Co.	American Eagle	1st Mich.	g	b
4 Anderson, John & Co.	Extra (without Wainwright certificate)	2d N.Y.	g	b
5 Anderson, John & Co.	Extra (with Wainwright cert.)	2d N.Y.	g	b
6 Anderson, John & Co.	Honey Dew (Five-Cents)	2d N.Y.	g	b
7 Anderson, John & Co.	Honey Dew (without Five Cents)	2d N.Y.	g	b
8 Anderson, John & Co.	Solace (Ten Cents)	2d N.Y.	g	b
9 Anderson, John & Co.	Solace (without Ten Cents)	2d N.Y.	g	b
10 Anderson, John & Co.	Solace (For CA)	2d N.Y.	g	b
11 Bagley, John J. & Co.	Fast Mail	1st Mich.	b	b
12 Bagley, John J. & Co.	May-Flower	1st Mich.	g	b
13 Buchner, D. & Co.	Natural Leaf	2d N.Y.	g	b
14 Campbell & Co.	Five Cents (type IV)	5th N.J.	b	rs
15 Campbell & Co.	Rose of Kentucky	5th N.J.	g	b
16 Catlin Tobacco Co.	Golden Thread (three children with thread)	1st Mo.	b	rs
17 Catlin Tobacco Co.	Golden Thread (type IV) (one child in circle)	1st Mo.	b	rs
18 Globe Tobacco Co.	Globe	1st Mich.	g	b
19 Kimball, W. S. & Co.	Peerless	28th N.Y.	g	b
20 Kimball, W. S. & Co.	Peerless (Dark)	28th N.Y.	b	b
21 Kimball, W. S. & Co.	Peerless (Light)	28th N.Y.	g	b
22 Lorillard, P. & Co.	Bright Golden Century (114 Water St.)	5th N.J.	g	b
23 Lorillard, P. & Co.	Bright Golden Century (46 West Broadway)	5th N.J.	g	b
24 Lorillard, P. & Co.	Century (114 Water St.)	5th N.J.	g	b
25 Lorillard, P. & Co.	Rose Leaf	5th N.J.	g	b
26 Lorillard, P. & Co.	Tiger (type IV)	5th N.J.	b	rs
27 Lorillard, P. & Co.	Triplet	5th N.J.	g	b
28 Lorillard, P. Company	Century (46 West Broadway)	5th N.J.	g	b
29 Lorillard, P. Company	Century (118 Hudson)	5th N.J.	g	b
30 Lorillard, P. Company	Neptune	5th N.J.	b	b
31 Lorillard, P. Company	Tiger (type IV)	5th N.J.	b	rs
32 Lorillard, P. Company	Triplet	5th N.J.	g	b
33 Lovell Buffington Tob. Co.	Bull Dog	6th Ky.	b	rs
34 McAlpin, D. H. & Co.	Navy	3d N.Y.	b	b
35 McAlpin, D. H. & Co.	Peach Blossom	3d N.Y.	g	b
36 McAlpin, D. H. & Co.	Virgin Leaf	3d N.Y.	g	b
37 Shields & Sons	Sweet Cavendish	24th N.Y.	g	b
38 U.S. Tobacco Co.	Saratoga	2d Va.	b	b

Tinfoils, page 8

2 OUNCES

1 Lorillard, P. & Co.	Solid Chew	5th N.J.	g	b
2 Lovell Buffington Tob. Co.	Bull Dog	6th Ky.	b	rs
3 McAlpin, D. H. & Co.	Navy	3d N.Y.	b	b
4 Miller, Mrs. G. B. & Co.	Fern Leaf Tobacco (double frame)	3d N.Y.	bl	rs
5 Miller, Mrs. G. B. & Co.	Fern Leaf Tobacco (single frame)	3d N.Y.	bl	rs

1898 PROVISIONAL ISSUE

Same as 1890 omitting "Act of Oct. 1, 1890."

1 OUNCE

1 Allen & Dunning	Home Rule	5th N.J.	g	b
2 Allen & Dunning	Magnolia	5th N.J.	g	b
3 Anderson, John & Co.	Extra	2d N.Y.	g	b
4 Anderson, John & Co.	Honey Dew (Five Cents)	2d N.Y.	g	b
5 Anderson, John & Co.	Solace. (Ten Cents)	2d N.Y.	g	b
6 Bagley, John J. & Co.	May-flower	1st Mich.	g	b
7 Buchner, D. & Co.	Solace (Ten Cents)	2d N.Y.	g	b
8 Buchner Tobacco Co.	Extra	2d N.Y.	g	b
9 Buchner Tobacco Co.	Honey Dew	2d N.Y.	g	b
10 Campbell & Co.	Five Cents (type IV)	5th N.J.	b	rs
11 Globe Tobacco Co.	Globe	1st Mich.	g	b
12 Kimball, W. S. & Co.	Peerless (Light)	28th N.Y.	g	b
13 Lorillard, P. Company	Century (118 Hudson St.)	5th N.J.	g	b
14 Lorillard, P. Company	Neptune	5th N.J.	b	b
15 McAlpin, D. H. & Co.	Navy	3d N.Y.	b	b
16 McAlpin, D. H. & Co.	Virgin Leaf	3d N.Y.	g	b

1 2/3 OUNCES

1 McAlpin, D. H. & Co.	Navy	3d N.Y.	b	b
2 Miller, Mrs. G. B. Co.	Fern Leaf Tobacco	3d N.Y.	bl	rs

1898 ISSUE

Act of June 13, 1898

1 OUNCE

1 American Tobacco Co.	Solace		g	b
2 American Tobacco Co.	Virgin Leaf		g	b
3 Bagley, John J. & Co.	May-Flower	1st Mich.	g	b
4 Buchner Tobacco Co.	Solace (Ten Cents)	2d N.Y.	g	b
5 Campbell Tobacco Co.	Five Cents (type IV)	5th N.J.	b	rs
6 Campbell Tobacco Co.	Golden Rod	5th N.J.	g	b
7 Globe Tobacco Co.	Globe	1st Mich.	g	b
8 Hoffman & Co.	Red Hook Extra		r	b
9 Kimball, W. S. & Co.	Peerless (Light)		g	b
10 Lorillard, P. Company	Century (118 Hudson St.)	5th N.J.	g	b
11 Lorillard, P. Company	Century (111 First St.)	5th N.J.	g	b
12 Lorillard, P. Company	Neptune	5th N.J.	b	b
13 McAlpin, D. H. & Co.	Extra	3d N.Y.	g	b
14 McAlpin, D. H. & Co.	Honey Dew	3d N.Y.	g	b
15 McAlpin, D. H. & Co.	Navy	3d N.Y.	b	b
16 McAlpin, D. H. & Co.	Solace. (Ten Cents) (small type at bottom)	3d N.Y.	g	b
17 McAlpin, D. H. & Co.	Solace. (Ten Cents) (large type at bottom)	3d N.Y.	g	b
18 McAlpin, D. H. & Co.	Virgin Leaf	3d N.Y.	g	b
19 Miller, Mrs. G. B.	Fern Leaf	3d N.Y.	g	b
20 Miller, Mrs. G. B.	Fern Leaf	3d N.Y.	b	rs
21 Universal Tobacco Co.	Honey Dew	2d N.Y.	g	b
22 Universal Tobacco Co.	Solace	2d N.Y.	g	b

1 2/3 OUNCES

1 American Tobacco Co.	Navy	2d N.Y.	b	b
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1902 ISSUE

Act of April 12, 1902

1 OUNCE

1 Allen & Dunning Co.	
2 Allen & Dunning Co.	
3 American Tobacco Co.	
4 American Tobacco Co.	
5 American Tobacco Co.	
6 American Tobacco Co.	
7 Bagley, John J. & Co.	
8 Bagley, John J. & Co.	
9 Butler-Butler, Incorporated	
10 Butler-Butler, Incorporated.	

11 Butler-Butler, Incorporated	
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12 Campbell & Co.	
13 Campbell & Co.	
14 Campbell & Co.	
15 Clark & Snover's	

16 Commonwealth Tobacco Co.	
17 Commonwealth Tobacco Co.	
18 Globe Tobacco Co.	
19 Hess, S. F. & Co.	
20 Hess, S. F. & Co.	
21 Hoffman & Co.	
22 Kimball, W. S. & Co.	
23 Lorillard, P. Company	

24 Lorillard, P. Company	
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25 Lorillard, P. Company	
26 Lorillard, P. Company	
27 Lorillard, P. Company	
28 Lorillard, P. Company	
29 Miller, Mrs. G. B. & Co.	
30 Payn's B. Sons	
31 Shields, Francis	
32 Universal Tobacco Co.	
33 Universal Tobacco Co.	
34 Warnick, L. Brown & Co.	
35 Warnick, Brown & Co.	

1 American Tobacco Co.	
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1909 ISSUE

Act of August 5, 1909

1 OUNCE

1 American Tobacco Co.	Virgin Leaf		g	b
2 Hoffman & Co.	Red Hook	14th N.Y.	r	b
3 Lorillard, P. Company	Century (111 First St.)	5th N.J.	g	b
4 Lorillard, P. Company	Century (Newark Ave.)	5th N.J.	g	b

1 1/2 OUNCES

1 American Tobacco Co.	Navy	2d N.Y.	b	b
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"1 1/2 OUNCES." on stamp with
"ONE AND TWO-THIRDS OUNCES." on label

1 American Tobacco Co.	Navy	2d N.Y.	b	b
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1917 ISSUE

Act of 1917

3/4 OUNCE

1 American Tobacco Co.	Virgin Leaf	2d N.Y.	g	b
2 Bagley, John J. & Co.	May-Flower	1st Mich.	g	b

(To be continued)

441	R42b	vert pair (5VF) ms, perfs just cut at left-----CV	22.50	499	R58c	hor pair (4F) ms-----CV	5.00
442	R42b	vert pair (5F) ms, perfs touch lft	22.50	500	R59c	hor strip of 4; 6 hor pairs Est CV	9.20
443	R44b	blk of 4 (5F) ms, on piece, one stamp w/corner torn-----CV	75.00	501	R60c	hor strip 4; 6 hor pairs, 2 vert pairs; mostly F-VF-----SB	7.00
444	R44b	vert pair (2F) ms-----CV	17.50	502	R61c	hor pair (4F) ms, small scuff-CV	5.00
445	R46b	hor pair (4VF) ms, lrg top mgn, sheet margin bottom-----CV	9.00	503	R63c	blk of 4 (4VF) ms-----CV	8.00
446	R64b	hor pair (4VF) ms Jan'63, lrg bot mgn, close top, clipped corner CV	18.50	504	R64c	hor pair (4VF) ms, perfs just touch bot, partial separation CV	5.50
447	R1c	hor strip of 5 on pc (2XF) pen Est	4.00	505	R68c	hor strip of 3, ctr stp Dbl Tfr, left frameline dbl, freak perfs hor at top and bottom-----SB	5.00
448	R1c	blk of 4 (2XF) lt ms-----CV	3.50	506	R69c	blk of 4 (5VF) ms, perfs cut bot CV	8.00
449	R1c	hor strip of 3, vert pair, 3 hor pairs, avg condition-----CV	5.00	507	R69c	blk of 4 (5F) ms, perf defs; hor strip of 3 (4VF) ms, brite org. Est	10.00
450	R4c	hor pair (4F) ms, perfs just cut B.	5.50	508	R69c	6 hor pairs; vert pair; avg cond CV	6.00
451	R7c	hor pair (1F) ms-----CV	10.00	509	R69d	Silk paper, hor strip of 5 (4F-VF) unxcld, few faded spots, still very attractive, slight doubling at bottom-----SB	10.00
452	R8c	hor pair (5VF) ms, rep'd tears--SB	20.00	510	R70c	hor pair (5VF) HS, perfs just touch left-----CV	5.00
453	R11c	hor pair (1VF) pen cxl (line)--CV	4.00	511	R70c	hor pair (4F) ms, crease-----CV	5.00
454	R13c	blk of 4 (4VF) ms; hor pair (2VF)	3.55	512	R70c	hor pair (5F) ms-----CV	5.00
455	R18c	blk of 4 (5VF) ms-----CV	8.00	513	R71c	hor pair (5VF) ms-----CV	3.00
456	R19c	blk of 4 (6VF) pen cxl "X", perfs just cut top and right-----CV	10.00	514	R72c	hor pair (4F-VF) ms-----CV	12.00
457	R20c	vert pair (4F) ms; hor pair (2F) HS	3.50	515	R75c	hor pair (4F) ms, slight doubling or right frame line-----SB	3.00
458	R23c	hor blk of 6 (2VF) ms, thick paper SB	3.00	516	R81c	hor pair (5VF) pen cxl, slight separation-----SB	3.00
459	R23c	hor strip of 3; 8 vert or hor pairs average condition-----SB	3.00	517	R81c	vert pair (4F-VF) ms-----SB	3.00
460	R23d	blk of 4 Silk paper (2VF) ms--CV	3.00	518	R82c	hor pair (4F-VF) ms, thick paper, brite orange-----SB	3.00
461	R24c	blk of 9 (2VF) ms, lt crease one stamp torn at margin-----SB	8.00	519	R84c	hor pair (5VF) ms, light grey CV	5.00
462	R24c	blks of 6 and 8 F-VF sm defects SB	3.00	520	R86c	hor pair (5VF) ms, perfs close bot and rt, thick paper-----CV	27.50
463	R24c	vert strip of 6 (2F) ms-----SB	5.00	521	R88c	hor pair (4XF) ms, dk org shade thick paper, possibly silk-----CV	22.50
464	R24c	vert strip of 5, hor strips of 4 and 5-----SB	3.00	522	R89c	hor strip of 3 (5F) ms-----CV	10.00
465	R24c	blk of 6; R26c hor strip of 3; R27c hor strip of 5, VF appear SB	5.00	523	R91c	hor pair (2F-VF) ms, reddish bwn CV	25.00
466	R24c	blk of 4; vert & hor strip of 3 2 vert pairs; 4 hor pairs, avg SB	5.00	524	R92c	hor pair (2VF) ms, lt tan shade CV	32.50
467	R24d	Silk paper hor blk of 8 (2F-VF) SB	10.00	525	R93c	hor pair (4VF) ms-----CV	30.00
468	R26c	blk of 6; vert strip of 5; (4F) SB	7.50	526	R95c	hor pair (4XF) red ms, perfs close top and at right-----CV	50.00
469	R26c	blk of 4 (5VF) ms, just cut top SB	3.50	527	R96c	hor pair (2XF) unxcld-----CV	22.50
470	R26c	vert strips of 3 (3); vert pairs (3); hor pairs (5) avg cond-----SB	4.00	528	R101c	hor pair (4XF) ms, perfs close at left, beautiful item-----CV	90.00
471	R27c	blk of 4; strips of 3 (2); hor and vert pairs (15) avg cond-----SB	4.00	529	R1c//R42c	27 pairs, 23 diff mostly VF-XF-----CV	24.09
472	R28c	blk of 4 (4VF) pen cxl-----CV	20.00	530	R3c//R46c	34 vert or hor pairs, 13 diff + R9c strip of 3-----SB	20.00
473	R28c	hor pair (1VF) pen cxl "X"-----CV	8.00	531	R5c//R34c	13 blks of 4, 8 diff, VF CV	17.80
474	R29c	vert blk of 7 on pc (2F) ms, hvy creases cut 4 stps, scarce multiple but defective PHOTO-----SB	30.00	532	R43c	R46c hor pairs, VF unxcld-----SB	3.00
475	R30c	hor pair (4F) blue HS-----CV	10.00	533	R44c//R63c	7 diff hor pairs, 1 strip of 3, (2VF-5VF)-----CV	5.30
476	R32c	blk of 4 (4VF) pen cxl-----CV	4.00	534	R43c	44c, 48c, 53c hor pairs, R48c vert pair-----CV	6.18
477	R35c	hor pair (ultra) (4VF) red ms--CV	4.75	535	R66c	67s, 68c hor pairs (4VF-5VF) ms CV	5.75
478	R36c	hor strips of 3 & 5; vert strips of 3; 5 hor or vert pairs-----SB	5.00	FIRST ISSUE DOUBLE TRANSFERS, VARIETIES, ETC.			
479	R37c	vert strip of 4; hor strip of 3; 3 vert & 2 hor pairs, few defs SB	5.00	536	R3c	blk of 4 w/bot mgn inscription "Philadelphia", defects-----SB	7.50
480	R38c	blk of 4 (4VF) pen cxl, milky blue shade-----CV	30.00	537	R4c	cracked plate or hvy scratch, vert thru forehead (2VF) ms-----SB	3.00
481	R41c	hor pair (4F) HS, few short perfs CV	35.00	538	R5b	DBL TFR T-5 (2F) ms, perfs trimmed SB	5.00
482	R44c	blk of 8 (2XF) ms, sharp color SB	15.00	539	R5c	DBL TFR T-5 (2VF) ms, thin-----SB	6.00
483	R44c	hor strip of 6 (4XF) ms, sharp SB	10.00	540	R5c	DBL TFR T-5 (5VF) ms-----SB	6.00
484	R44c	hor and vert strip of 4; strip of 3; 23 hor pairs-----SB	10.00	541	R5c	DBL TFR bottom (5F) not T-5, bot of design dbl, line thru "NK" of bank SB	3.00
485	R54c	hor pair (4XF) unxcld-----CV	25.00	542	R9c	slight DT bot rt frameline & ball, stamp has defect-----CV	3.50
486	R45c	hor pair (1VF) ms, small closed margin tear-----CV	25.00	543	R9c	DT similar to above, dbl extends further left (4F)-----CV	3.50
487	R45c	hor pair (4VF) ms-----CV	25.00	544	R12c	possible DT at bot (2VF) very pronounced, but could be ink smears or both-----OPEN	
488	R45c	hor pair (5VF) few short perfs on one stamp-----CV	25.00	545	R18c	DT, slight dbl UR & LR frameline and ball, stp VG-F-----CV	3.00
489	R47c	hor pair (4VF) ms, few pulled perfs, unpriced Scott-----SB	30.00	546	R20c	DT, downward shift shows in "US" SB	3.00
490	R47c	two singles re-constructed into a hor pair (6F) ms-----SB	20.00	547	Same	hor pair, above DT on 1 stp, (1VF) NYC RR HS-----SB	5.00
491	R48c	vert pair, 3 hor pairs, one with partial imprint-----SB	3.00	548	R20c	DT, shift to lft at top, shows in "US" & "INT REV" (2VF) HS SB	3.00
492	R50c	hor pair (4VF) lt blue HS-----CV	40.00	549	Same	hor pair w/above DT on 1 stp, (1VF) NYC RR HS-----SB	5.00
493	R52c	hor pair (4XF) unxcld-----CV	20.00	550	R22c	DT, doubling in all 4 corner ornemen's (4F)-----SB	3.00
494	R52c	vert pair (4F-VF) pen cxl, lt grey bottom perfs trimmed-----CV	20.00				
495	R54c	3 hor strips of 3; 38 pairs, avg to VF condition-----CV	12.00				
496	R55c	hor strip of 3; hor pair H/bone SB	5.00				
497	R58c	hor strip of 3 (4F) ms, soiled Est	10.00				
498	R58c	hor pair (4VF) ms-----CV	5.00				

551 R23c DT in numerals, stp w/defect---CV 4.00
 552 R25c DT, light lacy shift in "US",
 down to the left-----CV 5.00
 553 Same, vert strip of 3, above DT in
 top stamp-----SB 7.50
 554 R26c DT, pair w/top stp showing UR
 corner ball double-----SB 5.00
 555 R27c Extreme DT in top & side panels
 and in top numerals-----MB 4.00
 556 R27c DT, wide downward shift showing
 in ea numeral similar to that in
 the 5¢ Agreement-----MB 5.00
 557 R27c Cracked Plate thru "S" of "US",
 stamp VG w/defects-----CV 8.00
 558 R27c blk of 4 (4VF) ms, DT in bot panel
 of one stamp-----SB 3.00
 559 R27c bottom margin copy w/partial
 inscript "PHILADELPHIA/F" VF---SB 3.00
 560 R33c blk of 4 (4VF) long Plate Crack
 vert thru the 2 rt stps-----SB 15.00
 561 R53c DT, large listed all over DT---CV 5.00
 562 R54c vert pair, VF w/scratch thru
 "EY" of bot stamp-----SB 5.00
 563 R55c (2XF) unxld, Scott listed crack CV 7.50
 564 R55c cracked plate as above thru "N"
 of "ENTRY" avg cond-----CV 7.50
 565 R58c DT at top over "CE" of CENTS---CV 5.00
 566 R59c Scratched Plate, diag scratch
 across 3 adjoining stps, one
 stamp torn and rep'd-----CV 15.00
 567 R59c Cracked Plate, vert crack across
 2 stamps, avg cond, pcd cxls---CV 10.00
 568 R59c (6VF) as above, top stamp only CV 5.00
 569 R60c slight doubling at top-----SB 3.00
 570 R60c DT as above on one of hor pair SB 5.00
 571 R68c DT in "DOLLAR" & in 4 numerals SB 3.00
 572 R68c left frame line double-----OPEN
 573 R68c Re-cut left shield, 5 diff
 positions, each re-cut differs-SB 10.00
 574 R69c (1VF) w/ lmm pre-print paper
 fold, 4 wide mgns-----MB 3.00
 575 R69c DT of top shields-----CV 5.00
 576 R69c hor pair DT in shields of one--SB 7.00
 577 R71c (4F) ms, rt frame line double CV 5.00
 578 R75c (5F-VF) DT bot, 2 copies, 1 pcd OPEN
 579 R75c bot frame line double at left,
 3 copies, 1 VF, 2 w/defects--- OPEN
 580 R75c (5F) left frame line dble at bot OPEN
 581 R94a (4XF) looks unxld DBL TRF through
 out top 1/3rd of stp, unpriced-SB 50.00
 582 R116 DBL TFR of 70¢ (5VG) perfs trimmed
 at top, unpriced by Scott-----SB 15.00

FIRST ISSUED - SPECIAL CANCELS

Customs Cancels

583 "DEPOSIT/DUTY/EXCESS" red HS on R48c (2VF)
 SB 5.00
 584 same, R54b (2VF) wide imperf mgns---SB 3.00
 585 same, R55b (5VF) perfs cut left---SB 3.00
 586 same, R56b (2VF) good imperf mgns---MB 10.00
 587 same, R57a (1XF) 4 wide mgns-----MB 8.00
 588 same, R58a (2VF) 3 lrg mgns-----CV 5.00
 589 same, R59b (4VF) wide imperf mgns---SB 3.00
 590 same, R59b, sm imperf mgns-----SB 5.00
 591 same, R60a (1XF) 3 wide mgns-----MB 3.00
 592 same, R63b (2XF) 4 good mgns-----SB 5.00
 593 same, R63b (4VF) good imperf mgns---MB 3.00
 594 same, R67a (2XF) 4 wide mgns, lt crease
 MB 10.00
 595 same, R67a (2VF) 3 good, 1 sm mgn
 closed tear-----CV 8.00
 596 same, R67a (4F) 3 good, 1 sm mgn---CV 8.00
 597 same, R70a (4F) 1 wide, 3 good mgns CV 9.00
 598 same, R72a (1XF) 4 lrg mgns, sm tearMB 9.25
 599 same, R72a (2VF) good mgns-----CV 9.25
 600 same, R73a (1VF) 4 good mgns-----CV 7.50
 601 same, R74a (1XF) 4 wide mgns, lt crease
 PHOTO-----MB 45.00
 602 "CASHIER OF CUSTOMS/BALT" blue circ
 on R70c-----OPEN
 603 "CUSTOM HOUSE/BOSTON" VF cxl on R23c
 black 22mm circ, 1865-----OPEN
 604 similar, blue 23 mm blue on R24c w/def OPEN
 605 "CUSTOM HOUSE/PHILA" R48c circ, invertedOPEN
 606 same, R89c (3VF) lt brown shade----CV 3.00

607 "US CUSTOMS/NY" blue 30mm circ on R69c
 triangular pch cxls-----OPEN
 608 "(CUSTOM H)OUSE/SAVANA,GA" partial blue
 on VF R71c-----OPEN
 609 "L.B.KIBBY/CUST AGT, ST.ALBANS" blue oval
 on R69c-----OPEN
 610 "ENTERED/J.G.MOSS,DEP COLLECTOR" blue
 oval on R69c-----OPEN
 611 same cxl on ea of hor pair R44c-----SB 5.00
 612 "INWARD" partial HS R55b vert pair
 (5F) pcd, torn corner SB 10.00
 613 "APPRASER" (STORE), SL red on R59b
 (6VF) scratched plate topSB 3.00
 614 same, inverted, R63b (4VF) good imperf
 mgns, close left-----SB 3.00
 615 same, R73a (2XF) 3 good mgns, sm rt CV 7.50

Insurance Cancels

616 "A.M.INS. Co./1865" sans-serif, red
 ms date on R44c-----OPEN
 617 "A.M.INS. Co./1863" 1¢ blue SON sans-serif
 R46a (1F-VF)-----OPEN
 618 "A.M.INS. Co./1867" w/serifs, circ, red
 ms date on R54c-----OPEN
 619 "AE CO" red cxl, block letters, A & E
 are combined (Aetna?) on
 R9a (1VF) 4 lrg mgns-----MB 3.25
 620 "BEEKMAN INS. CO/Jan/'66" circ SON on
 R44c, VG-----OPEN
 621 "CITIZENS INS CO, Cinn" blue oval R44c OPEN
 622 "CITY FIRE INS CO/Hartford" SON blue
 circ on VF R25c-----OPEN
 623 "CT, MUT.FIRE INS" SL HS on R58a (4VF) OPEN
 624 "CONN MUT LIFE" lrg blue on R45c; CONT-
 INENTAL INS CO" blue circ on R44c--- OPEN
 625 "E.L.A.S." ms cxl (Equit. Life Assur. Soc.)
 on R60c-----OPEN
 626 "EMPIRE CITY FIRE INS/NY" VF circ SON
 on R44c-----OPEN
 627 "FARMERS I. & T. Co" (Insur & Trust)
 sharp circ on R6c-----OPEN
 628 "FIRE ASSOCIATION/34 No. 5th St" SON
 oval, ms date R47c-----OPEN
 629 "FIRE INS CO of TROY,NY" lrg circ R44c OPEN
 630 "FRANKLIN FIRE INS/Phil" 2 diff cxls
 on R44c, R47c-----OPEN
 631 "GREAT WESTERN INS" 3 diff HS, 1 ms cxl
 on R44c-----OPEN
 632 "GROTON FIRE INS CO/NY" in fancy frame
 on R48c-----OPEN
 633 "HAMILTON FIRE INS/NY" blue oval R44c OPEN
 634 "HANOVER FIRE INS CO" VF SON fancy
 frame on R44c-----OPEN
 635 "HARMONY F & M INS" 2 diff R44c, R57s OPEN
 636 "HOLYOKE M.F.INS/SALEM" circ R54c--- OPEN
 637 "HOME INS CO/NY" oval HS on R27c--- OPEN
 638 "IMPERIAL FIRE INS/NY on R54c--- OPEN
 639 "INTERNATIONAL INS CO/NY" SON ovals
 on R44c, R55c-----OPEN
 640 "MERCHANTILE FIRE INS/NY" blue oval
 on VG R44c-----OPEN
 641 "MERCHANTS INS CO/NY" in fancy frame
 2 fine SON cxls on R48c, R54c OPEN
 642 "METROPOLITAN INS/NY" 2 diff blue oval
 & blk circ on R54c-----OPEN
 643 "MUTUAL BENEFIT LIFE" red oval HS on
 R62c (2VF) few short perfs MB 9.00
 644 "MUTUAL INS CO of NY" blue oval R68c OPEN
 645 same, green HS on R24c-----OPEN
 646 "N.L.FIRE INS CO/JAN 63" R46a (1XF) MB 3.50
 647 "THE N.Y. GUAR. & INDEM. CO" fine circ
 SON on VF R88c-----SB 5.00
 648 "NY LIFE INS/Boston Office" blue two
 on R54c & R69c-----OPEN
 649 "NORTHWESTERN MUT LIFE INS" VF oval
 HS on R44c-----OPEN
 650 same, on 3 stps, 25¢, 50¢, \$1 vals- OPEN
 651 "ORIENT MUT INS" smudged SON on R44c OPEN
 652 "PACIFIC INS CO/SF" (2) blue & blk
 oval HS's on R48c-----OPEN
 653 "STATE INSUR CO/HANNIBAL, MO" R44c--- OPEN
 654 "TRADESMENS FIRE INS/158 B'way" blue
 oval on R43c-----OPEN
 655 "UNION INS CO" VF blue circ on R6c--- OPEN
 656 "VT MUT FIRE INS" 3 cxls R34c, 44c, 46c OPEN

657 same, VF SON on R50c (1VF)-----CV 7.00
 658 "WASHINGTON INS CO/NY" VF oval R44c- OPEN
 659 "WAYNE CO. MUT INSUR. CO." red mss R44c OPEN
 660 "WILLIAMSBURG CITY/FIRE INS CO" fine
 SON oval on R54c----- OPEN
 661 "W.W.McNAIR/Agent E.L.&A.I." mss cxl
 on R72c-----CV 5.00
 662 Insurance cxls, 11 diff partial strikes
 incl 2 mss cxls-----SB 8.00

Railroad Cancels

663 "C.B.R.C.R.R.&T.P." (Turnpike?) ms cxl
 fancy hand printing R60c, R69c SB 5.00
 664 "Bost & Worcest" BLOB VFSON R44c-- OPEN
 665 "Cent RR of NJ" 6 diff checks w/revs,
 3 diff HS cxls-----SB 5.00
 666 "C.&N.W.Ry/G.P.LEE Treas" C-11E R15c OPEN
 667 "C&R.I.RR" in shield #C-12B VF blue
 SON on blk of 4 R10c PHOTO SB 15.00
 668 "C.H.&D. and D&M.RR" #C-18D fine Son
 on R6c----- OPEN
 669 Same, #C-18G VF SON on R6c-----SB 15.00
 670 As above on R15c-----SB 15.00
 671 "Audited Voucher/C.&T.R.R." #C-20c VF
 cxl on hor pair R33c----- OPEN
 672 "Det. & Milw RR" #D-3B exc 21x24mm
 oval, mo. & yr w/serifs, day
 sans-serif F blue SON R70c--- OPEN
 673 Same except black cxl on R75c----- OPEN
 674 "Treas Off/J.L. & S.RR" #J-1B on pc
 VF blue cxl, R15c----- OPEN
 675 "L. & N.RR CO. KY" as #L-10A exc mo. &
 day w/serifs, Fine blue R46c- OPEN
 676 "M.C.R.R." #M-8c VF SON on hor pair
 R20c----- OPEN
 677 "Montreal & Champ RR" #M-15 avg cxl
 on VF R62c----- OPEN
 678 Same, sharp SON cxl on hor pair R54b SB 5.00
 679 Same exc #M-15A VF SON hor pair R56c CV 30.00
 680 NYCRR (N-11T) VF cxl on R64c (4VF) SB 4.00

681 "NYCRR" #N-11c vert pair R20c ea. w/VF
 SON cxl----- OPEN
 682 "NYCRR" #N-11c VF on R51c (2VF)-----CV 10.00
 683 Same, 2 VF strikes on R51c (5VF)-----CV 10.00
 684 Same, (N-11C-1) fine blue on R64c (2VF)SB4.00
 685 Same, (N-11T) sharp blue on R65c (4VF)SB4.00
 686 "NYCRR" 15 stps 1 1/2 // 70% non-dupl as
 to stamp or cxl, most VF-----SB 50.00
 687 "Nort Penna RR" #N-18A VF SON R15c-- OPEN
 688 "Northern RR" #N-30 on pc, F cxl R15c OPEN
 689 "Northern N.H. RR" #N-30A on pc, VF
 inverted blue cxl R15c----- OPEN
 690 "P.R.R.Co." #P-2B-1 VF prtd blue SL
 on R44b, close top mgn----- OPEN
 691 "P.&W.RR" #P-13 VF SON R18c (4VF)--- OPEN
 692 "U.P.R.R." #U-2A SON on R52c w/defs OPEN
 693 "Western RR" #W-1F fine cxl R48c (def) OPEN
 694 "Geo G. Hunt Paymaster/---& Vt. & C.R.R.
 Co's" (??) VF blue oval on R15c OPEN

Misc. Special Cancels

695 "CHOLLAR POTOSI M.CO." VF SON blk circ
 HS on R50c (rep'd tears)-----CV 7.00
 696 "E.B.M.CO" (Eureka Bend Mining) VF dbl
 circ black on R24c-----SB 5.00
 697 "M.S.MINING CO of Nev/New York", fine
 SON on R25c-----SB 4.00
 698 Mining co HS's on 19 copies R48c, 3
 diff cxls-----MB 12.50
 699 "Spring Valley Water Works/Sa" R43c SB 3.00
 700 "S.F.GAS CO" blue SON oval R44c (5VF) SB 4.00
 701 "Newmans' Akron Cement Co" R48c SB 3.00
 702 "Consolidated Coal Co of MD" SON R49c OPEN
 703 "Hickory Coal Co" dbl blue HS R146 CV 6.00
 704 "Atlas Oil Co/Phila" R50c-----SB 5.00
 705 "Caldwell Oil Co/Phila" SON R44c-----SB 3.00
 706 "Commonwealth Oil Co/NY" VF SON R45c SB 3.00
 707 "Brady's Bend Iron Co" SON R115, thin OPEN
 708 "Kemp,Day&Co"prtd vert down R13c (2VF)SB 4.00
 709 Same on Vert pair R13c (4VF)-----SB 7.00
 710 Same on blk of 4 R3c (4VF)----- OPEN
 711 "Ruth & Fleming"prtd on R3c (4VF)---SB 3.00
 712 Same on R3c (5VF) exc perfs trimmed OPEN
 713 "B.S.B." SL prtd (?) on R6c----- OPEN

714 "McA. & W./MAR 31-63." SL prtd on R68a
 (1XF) wide mgn, pinhole-----MB 14.00
 715 "S.R.V.D/1866" R18c (6F-VF) prtd, defs SB5.50
 716 "F.C.S." SL prtd cxl on R7c----- OPEN
 717 "Doughty/Brothers/1865" photographer
 VF Vert HS R14c (2VF)-----SB 4.00
 718 As above on R18c (5VF)-----SB 4.00
 719 "N.O.K. & CO" and "C.C.T." both SL HS's
 on R3c----- OPEN
 720 "Quincy/M. Co/May 63" SL HS R44b (2VF) MB3.00
 721 "J.J.M" SL HS R51a (4XF) 2 good, 2 sm
 margins, clear strike-----MB 13.00
 722 "Berkshire Woolen Co" blue SON R84c SB 3.00
 723 "2nd NB Xenia, OH" dbl SON HS on R91c
 (2F-VF) rep'd perf defect-----CV 7.50
 724 "F. & M. BK/Jan 24, 1863" blue SON HS
 R24b (5VF) 3 lrg imperf mgn-sb SB 3.00
 725 "T N D & CO" in shield R64c PHOTO---SB 10.00
 726 "Photographer" partial HS R14c (2F) CV 7.75
 727 "P.M.S.S.Co." Pacific Mail SS Co.
 blue squared HS R44c (4VF)---SB 5.00
 728 "Kidder, Peabody, Boston" (stockbroker)
 R46c (4F)-----SB 3.00
 729 "H.TEL.OFF" (Hotel Teleg Office) R19c OPEN
 730 "NAVAL OFFICE/Boston" blue oval R68c OPEN
 731 "Metropolitan Hotel" blue oval R15c- OPEN
 732 "W.H.N.S. & A./Phil" SON HS R64c OPEN
 733 "W.F. & CO." blue & blk ovals on R24b CV 8.00
 734 "ADAMS EXPRESS" red (Gauthier AD-1) on
 VF vert pair R25b, scissors cut
 as usual PHOTO-----MB 45.00
 735 Wells Fargo cxls on 5 diff Mexican revs
 see "AR" Jan '78-----MB 10.00

FIRST ISSUE WHOLESALE LOTS

All lots are OPEN (avg cond lots incl defects)
 736 R1c 55 copies avg cond
 737 R3c 65 copies avg mixed cond
 738 R5c 500 copies avg to VF, mult lots avail
 739 R6c 500 copies avg mixed cond, mult lots
 740 R9c 135 copies, avg mixed cond
 741 R10c 80 copies, avg mixed cond
 742 R13c 50 copies, avg mixed cond, mult lots
 743 R15c 500 copies, avg to VF cond, mult lots
 744 R18c 50 copies, avg mixed cond
 745 R23c 100 copies, select cond
 746 R23c 100 copies, avg mixed cond, mult lots
 747 R24c 100 copies, select cond, mult lots
 748 R24c 100 copies, avg ctrs, unxcld, mult lots
 749 R24c 500 copies, avg mixed cond, mult lots
 750 R25c 100 copies, select cond
 751 R25c 100 copies, avg mixed cond, mult lots
 752 R26c 100 copies, select cond, mult lots
 753 R26c 100 copies, avg mixed cond
 754 R27c 100 copies, select cond, mult lots
 755 R27c 200 copies, avg ctrs, unxcld
 756 R27c 500 copies, avg mixed cond, mult lots
 757 R32c 90 copies, avg mixed cond
 758 R33c 50 copies, avg mixed cond, multlots
 759 R34c 40 copies; R34e 27 copies, avg cond
 760 R37c 50 copies, select cond
 761 R37c 60 copies, avg mixed cond
 762 R42c 50 copies, avg mixed cond, mult lots
 763 R44c 50 copies, select cond, mult lots
 764 R44c 100 copies avg mixed cond
 765 R46c 70 copies, avg mixed cond
 766 R48c 50 copies, avg mixed cond
 767 R49c 15 copies, avg cond
 768 R54c 50 copies, select VF cond, multlots
 769 R54c 100 copies, avg cond, mult lots
 770 R55c 60 copies, avg mixed cond
 771 R59c 50 copies, avg ctrs, VF appear, mult lot
 772 R59c 50 copies, avg to VF cond, mult lots
 773 R60c 50 copies, select cond, mult lots
 774 R60c 50 copies, avg cond, mult lots
 775 R68c 48 copies, avg cond, some w/defs
 776 R63c 100 copies, avg to better cond
 777 R69c 50 copies, orange shade, avg cond
 778 R69c 50 copies, bwn red shade, avg to better

SECOND AND THIRD ISSUES

779 R103 (2VF) 1t H/bone cxl-----CV 5.50
 780 R103 (3F) 1t HS, wide mgn top & rt CV 5.50
 781 R105 (2F-VF) 1t blue H/bone cxl-----CV 3.50
 782 R106 (1VF) colorless H/bone c/cxl---CV 8.00

783	R106	(2F-VF) very lt colorless grid cxl	8.00	853	R142	(5F) ms, perfs just cut top, wing	
784	R106	(2F-VF) blue HS-----CV	8.00			mgn bot, mgn defect-----CV	12.00
785	R106	(4F) H/bone cxl, closed mgn tear	8.00	854	R142	(6VF) blue HS, perfs close T & lft	12.00
786	R108	(1VF) lt H/bone c/cxl-----CV	12.50	855	R143	(2VF) ms, small thin, sharp	
787	R108	(6VF) HS, perfs close bot & rt-CV	12.50			colors, dark green-----CV	6.00
788	R108	(6F) lt H/bone cxl, wing mgn-----CV	12.50	856	R143	(4VF) lt h/bone c/cxl, perfs close	
789	R110	(2F-VF) ms, thin, small defs-----CV	6.25			at top-----CV	6.00
790	R110	(4VF) lt H/bone cxl, thin-----CV	6.25	857	R143	(2F) blue h/bone, surface def-----CV	6.00
791	R110	(4F) ms, sm mgn lft-----CV	6.25	858	R145	(2VF) ms, 2" sq. emboss cxl-----CV	4.25
792	R113	(2VF) H/bone cxl-----CV	11.00	859	R145	(2F) blk h/bone c/cxl-----CV	4.25
793	R113	(4F-VF) ms, perfs touch rt, def	11.00	860	R145	(4F) blk ms-----CV	4.25
794	R114	(2F) blue cxl, lightly cuts stp CV	6.00	861	R145	(5F-VF) ms, perfs just cut top-CV	4.25
795	R114	(5F) ms, perfs cut top, thin, def	6.00	862	R146	(2XF) lt blue h/bone cxl-----CV	6.00
796	R116	(4F-VF) ms, perfs just cut top CV	12.00	863	R146	(4F) ms, pinhole-----CV	6.00
797	R116	(4F) blue ms, perf defect-----CV	12.00	864	R146	(6F-VF) ms, perfs just cut, pinholes	6.00
798	R116	(5VF) uncxld, perfs cut bot, ctrd		865	R147	(2F-VF) ms, crease-----CV	10.00
		down and to left-----CV	12.00	866	R147	(4F) blk ms, perfs just touch bot	10.00
799	R116	(5F) colorless lt emboss cxl CV	12.00	867	R147	(5F-VF) ms, perfs cut rt, pinholes	10.00
800	R117	(2F-VF) ms-----CV	7.50	868	R147	(6VF) ms, h/bone c/cxl-----CV	10.00
801	R117	(4F-VF) uncxld, perfs close bot CV	7.50	869	R148	(2F) blue HS, h/bone c/cxl-----CV	6.00
802	R117	(4VF) colorless H/bone lightly		870	R148	(3VF) ms, ctrd right-----CV	6.00
		cuts, perfs just cut bottom-----CV	7.50	871	R148	(5VF) ms, perfs cut top, hvy	
803	R117	(4F) blue H/bone, defects-----CV	7.50			crease breaks paper-----CV	6.00
804	R118	(4VF) fancy blue oval HS, "B"		872	R148	(6VF) ms, perfs just touch T & lft	6.00
		inside "D"-----SB	3.00	873	R148	(5VG-F) ms, crease, thin-----CV	6.00
805	R119	(4F-VF) lt H/bone cxl PHOTO-----CV	70.00	874	R149	(4VF) colorless h/bone cxl-----CV	20.00
806	R119	(5F) hvy H/bone c/cxl, perfs cut		875	R149	(4F) blue patent cxt HS cuts	
		in at top-----CV	70.00			stamp, perfs close at right-----CV	20.00
807	R119	(6VF) blue HS, small thin PHOTO	70.00	876	R150	(2F) ms, small hvy thin PHOTO-----CV	100.00
808	R119	(5VG-F) mult rows freak perfs		877	R134	137, 139, 140, 144 better cond CV	5.50
		vert & hor-----SB	25.00	878	R134	144 31 stps w/mults VG/F, dupl CV	18.10
809	R120	(2VF) ms-----MB	4.25	879	R135	blk of 16 (4VF) ms, sharp color SB	8.00
810	R120	(2F) ms, lt crease-----CV	4.25	880	R136	vert pair (1VF) lt blue HS-----CV	12.50
811	R121	(1VF) lt blue H/bone cxl PHOTO MB	120.00	881	R138	hor pair (6F) blue HS, perfs cut	
812	R122	(4F-VF) H/bone cxl PHOTO-----CV	42.50			on left-----CV	15.00
813	R124	(2VF) blue HS, thin-----CV	6.25	882	R139	hor pair (4F) ms-----CV	6.50
814	R124	(4F) HS, lt c/cxl-----CV	6.25	883	R140	(5F) ms, perfs cut rt-----CV	5.00
815	R124	(5VF) ms, perfs cut bot, thin CV	6.25	884	R141	hor pair (4F) blue HS-----CV	12.50
816	R125	(2XF) uncxld-----MB	6.25	885	R145	hor strip of 4 (5F) ms-----SB	50.00
817	R125	(4F-VF) ms-----CV	6.25	886	R145	hor pair (4VF) ms-----CV	10.00
818	R126	(2VF) ms PHOTO-----CV	30.00	887	R148	hor pair (5F) ms, perfs cut top	
819	R126	(4VF) lt colorless, grid emboss				sht mgn top, few short perfs---CV	11.50
		cancel, thin-----CV	30.00	DOCUMENTARY ISSUES			
820	R127	(4F) ms, ctrd slightly left---CV	4.75	888	R151/R245	71 diff, mostly select	
821	R127	(6F) ms, tear, perfs cut lft---CV	4.75			cond incl b/ships compl, 1914 &	
822	R128	(2F-VF) ms, hvy thin-----CV	27.50			to \$30 compl exc R198,205,216---SB	15.00
823	R128	(4F) ms, perfs just touch top-CV	27.50	889	R153	(1VF) w/viol SON HS FIRST DAY	
824	R128	(4F) blue h/bone cxl, bad thin CV	27.50			cancel "Jul 1, 1898"-----	OPEN
825	R128	(6F) ms, perfs just cut bot & lft	27.50	890	R154	2 used blks of 4, adjacent blks	
826	R129	(2XF) ms PHOTO-----CV	125.00			1 w/imprint, 1 w/plt #543---SB	5.00
827	R129	(3VF) blue h/bone HS does not		891	R154	bot mgn strip of 3 w/ inscript	
		cut stamp PHOTO-----MB	125.00			and plt #536, VF mint-----CV	9.00
828	R130	(6XF) ms, perfs close bot &		892	R154	rt mgn strip of 3 w/imprint	
		left PHOTO-----MB	125.00			& plt #545 (4VF) mint OG-----CV	9.00
829	R131	(5F-VF) ms, perfs cut left, close		893	R154	rt mgn strip of 3 w/imprint & plt	
		at top, small thin PHOTO-----CV	135.00			#541 (4VF) mint, hvy hinges---CV	9.00
830	R133	(2VF) ms, early usage 12/22/70 SB	3.00	894	R155	bot mgn strip of 3 w/imprint & plt	
831	R104/R123	8 diff all (2VF-4VF)-----CV	13.45			#, mint hvy hinge, 3 lots availw/	
832	R109/R144	9 diff incl R114 wing mgn,				diff nos. (507,510,512)-----CV	8.50
		R139, R144-----CV	13.50	895	R159	(4XF) mint, full gum hvy hinge	
833	R107	blk of 4 (6VF)ms; R109 (5VF) CV	10.50			thin-----CV	75.00
834	R109	blk of 4 (2VF) ms; R135 (4VF)		896	R160	(2F-VF) viol HS-----MB	25.00
		mint block of 9-----SB	9.00	897	B/ship docs, R161-172 compl, avg ctrs,		
835	R111	blk of 4 (6XF) ms sharp colors CV	25.00			F-VF appearance-----SB	7.50
836	R111	hor pair (4F-VF) ms-----CV	5.00	898	R163	24 w/diff RR or Express cxls,	
837	R113	hor pair (2VF) colorless circ c/cxl				incl 5 prtd-----SB	10.00
		CV	25.00	899	R163	8 stps w/prtd cxls, 6 diff---SB	5.00
838	R134	(2F) blue HS-----CV	6.50	900	B/ship Docs & Props, 217 stps all with		
839	R134	(2F) h/bone cxl, 1 pulled perf CV	6.50			HS cancels-----SB	30.00
840	R134	(5F) blue HS-----CV	6.50	901	R177	(2VF) son HS "Western Elect Co"CV	40.00
841	R135	imperf, uncxld, not warranted as		902	R177	(4F-VF) lrg blue circ HS-----CV	40.00
		genuine PHOTO-----	OPEN	903	R177	(6F) ms, c/cxl & emboss, close	
842	R136	(4VF) uncxld, thin, perfs touch rt	5.00			two sides-----CV	15.00
843	R136	(4VG-F) lt emboss cxl, sm def---CV	5.00	904	R178	(2VF) two SON violet oval HS	
844	R138	(2VF) colorless h/bone cxl-----CV	5.00			"C.S.Ry.Co."-----SB	3.00
845	R138	(3F) lt blue h/bone cxl, thin---CV	5.00	905	R178	blk of 4 (2VF) blue HS-----CV	11.00
846	R138	(5VF) ms, perfs just cut rt---CV	5.00	906	R179	(1F-VF) c/cxl-----CV	7.50
847	R141	(2VF) lt blue HS-----MB	5.00	907	R180	(2VF) ms, c/cxl PHOTO-----MB	135.00
848	R141	(4VF) lt colorless h/bone-----CV	5.00	908	R181	(2XF) lt HS, not cut PHOTO-----MB	165.00
849	R141	(4F) ms, perfs just cut top---CV	5.00	909	R181	(2F) lt red HS, hvy c/cxl-----CV	60.00
850	R142	(4XF) looks uncxld, lt colorless		910	R183	(2F) HS, c/cxl-----CV	4.00
		h/bone cxl-----CV	12.50	911	R188	(2VF) purple HS, uncut, corner thin	4.00
851	R142	(4VF) lt colorless h/bone c/cxl		912	R189	(5F) pen cxl, just cut top, neatly	
		perfs just touch bot-----CV	12.00			filled in punch cxl-----CV	30.00
852	R142	(4F-VF) pen cxl, lt vignette, perfs					
		close at bottom-----CV	12.00				

913	R193 (2VF) blue HS, uncut, sm corner crease, opt almost intact PHOTO MB	60.00	980	RB6b (4VF) prtd "E.F. & CO" lt thin SB	25.00
914	R194 (4VF) c/cxl, opt almost intact PHOTO-----MB	100.00	981	RB18b (6VF) uncxld, perfs cut top CV	5.50
915	R195-220, 25 diff compl exc R198 avg to VF cond, no SE-----SB	10.00	982	RB17b (6VF) uncxld, perfs just cut rt	5.25
916	R198 (5VG-F) blk HS, perfs cut rt---CV	8.00	983	RB19b (6VF) perfs just cut T & rt, short corner perfs-----MB	25.00
917	R216 (4VF) mint-----CV	4.25	984	RB11c (4VF) HS, close rt, pulled roul CV	6.00
918	R222 (4VF) lt viol HS, sm mgn left---CV	3.00	985	RB12c (5F) uncxld, thin, just cuts rt CV	14.00
919	R228-R239 compl VF mint, NH, no SE---CV	4.44	986	RB12c (3VG) SL HS "C.W.B." wing mgn bot	14.00
920	R229-R245 compl avg to better, no cut, p/in, or SE-----SB	5.00	987	RB16b (1VF) lt viol HS, small thin---CV	18.50
921	R240-244 all VF mint, NH none SE---CV	12.00	988	RB20-31 B/ship Props compl F-VF-----SB	8.00
922	R246, R247 c/cxl, R248-----CV	3.35	989	B/ship Props compl avg to VF, 3 3/4 rep'd, 2 1/2 w/prtd AK cxl-----SB	6.00
923	R247 (2VF) mint NH, corner copy-----CV	17.50	990	RB20 LR mgn blk of 9w/imprint & "1/8CP" OPEN	
924	R249 (2F) HS and ms "Claim Filed"---CV	15.00	991	RB20r bot lft sht of 50 w/P1t #7963 (4VF) OG-----SB	10.00
925	R250 (4VF) lt viol HS, small mgn top CV	6.50	992	RB26r top mgn blk of 6 w/imprint VF SB	10.00
926	R251-256, R258 7 stps (1F-4VF) none cut, p/in or SE-----CV	4.35	993	RB31p blk of 4 (6VG-F) viol HS, HH-7 SB	10.00
927	R257 (2F) blk HS-----CV	12.00	994	B/Ship Props w/prtd cxls, 33 diff incl diff dates-----SB	25.00
928	R259 (2VF) lt blue HS-----CV	4.25	995	Duplicates to above, 12 diff-----SB	8.00
929	R260 (2VF) mint; R263 (4F) ms p-11x10 CV	4.20	996	B/Ship Props, mix of 72, 12 diff vals, all w/HS cxls-----SB	7.50
930	R260 DBL IMPRESSION (3VF) uncxld, NG SB	5.00	997	RB32//RB60 12 diff plus RB65-73 compl	16.78
931	R264//R280 12 diff, no SE, \$5 is cut CV	5.01	998	RB33//RB60 22 diff avg to VF, RB57 SE	16.27
932	R269 (4VF) mint OG, ctrd bot & rt---CV	8.00	999	RB37 (2VF) mint-----CV	6.50
933	R278 (5F) ms, perfs just cut right---CV	5.25	1000	RB39 (4VF) uncxld, NG-----CV	13.50
934	R281 (2VF) ms-----CV	4.25	1001	RB41 (2F) lt cxl-----CV	9.50
935	R282 (4VF) c/cxl HS in BLUE, unlisted MB	45.00	1002	RB43 (4VF) viol HS-----MB	15.00
936	R291 (4F) viol HS, not SE-----CV	11.00	1003	RB44(1), RB46 (12) prtd cxls incl blk of 6 w/"NYAL Co."-----SB	3.00
937	R293 (2F) viol HS, not SE-----CV	18.50	1004	RB48 (2), 50, 52, 54, 57, 63 (2) w/diff prtd cxls "Rich Hudnut" CV 10.00 MB	17.50
938	R299 (4F) viol HS, not SE-----CV	22.50	1005	RB58, 18 prtd + 6 HS cxls "B-N P.co" MB	5.00
939	R302 (2VF) HS, not SE-----CV	35.00	1006	RB59 (6VF) perfs just cut bot & rt---CV	3.00
940	R450, 52, 53 (2F-4F) HS; R454 (3VF) HS, lt c/cxl, none SE-----CV	6.80	1007	RB61 (2VF) mint-----CV	16.00
941	R458 (2F) ms, lt emboss cxl-----CV	8.00	1008	RB61 (5VF) uncxld NG-----MB	10.00
942	R583 (2VF) looks uncxld, lt creases CV	12.50	1009	RB62 (2VF) mint-----CV	5.50
943	R586-599, R602 15 stps all (2VF-4F) none cut, p/in or SE 5 are mint-CV	8.85	1010	RB62 (4VF) prtd "A.C.Co/jun 1, 1915 CV	4.50
944	R634 (2VF) SE; R635 (5VF); R640 (1VF) SE	13.00	1011	RB62 (4F) off ctr, HS; RB63 (5F) HS SE	8.00
945	R644 (4VG-F) blk HS-----CV	12.50	1012	RB64 (4F) perfs just cut bot-----CV	6.00
946	R668 (2VF) SE; R671 (2VF); R674 (4VF) all look uncxld-----CV	11.10	1013	Prtd cxls on black Props 3/8 to 4 1/2, 12 diff incl 7 red-----SB	10.00
947	R671 (1VF) mint NH-----CV	4.50	1014	RB65-73 compl F-VF mint-----CV	21.44
948	R673 (3VF) mint OG, not SE-----CV	6.00	1015	RB65-RB73 compl F-VF, 5 1/2 w/SE-----CV	10.96
949	R675 (2VF) mint NH-----CV	8.00	1016	RB70 (2VF) mint-----CV	5.00
950	R676 (2VF) mint OG-----CV	10.00	1017	RB73 (2VF) mint-----CV	12.00
951	R677 (2VF) mint OG-----CV	20.00	1018	RC1-RC15 compl exc 3 1/2; RC22-RC26 avg cond, no p/in or SE, few c/cxl OPEN	
952	R678 (4VF) mint NH, perfs close left SB	20.00	1019	RC2 (2VF) mint NH-----CV	25.00
953	R680 (2VF) viol date HS c/cxl w/ tiny pinholes-----SB	9.00	1020	RC2 (2F-VF) lt cxl-----MB	5.00
954	R681 (4VF) viol date HS cc pinholes CV	10.00	1021	RC4a Dbl Opt, 2nd opt very light---CV	4.00
955	R682 (2VF) lt viol HS-----CV	7.00	1022	RC16-RC21 6 stps avg to better, all cc	10.70
956	R689 (4VF) lt HS-----CV	13.50	1023	RC20 (2VF) uncxld, vert scribe line along right frame-----CV	6.50
957	R707 (2VF) date HS cc tiny pinholes-SB	5.00	1024	PROVISIONAL FUT DEL HS (FD) on R222 blk of 4, see "AR" Sept '57---SB	20.00
958	R709 (4F) ms, c/cxl, few short perfs CV	8.00	1025	RD1-RD18 compl, 18 stps avg cond no SE OPEN	
959	R709 (2VF) exc sm corner scuff, HS SB	3.00	1026	RD3 (3F) overprint lines 3 1/2mm apart SB	3.00
960	R724 (2VF) mint full gum, nh-----CV	35.00	1027	RD21 (2F-VF); RD22 (4VF) HS & c/cxl CV	5.80
961	R724 (2F-VF) lt cxl, lt crease-----CV	8.50	1028	RD23 (2VF) c/cxl-----MB	20.00
962	R725 (2F-VF) ms-----CV	7.00	1029	RD26-RD41 17 stps, avg mixed cond---OPEN	
963	R727 (4VF) looks uncxld, lt crease CV	5.25	1030	RD43-RD51, 7 stps all VF mint, no SECV	7.50
964	R727 (2VF) ms-----CV	5.25	1031	RD55 (2VF) mint-----CV	3.75
965	R729 (2VF) HS-----CV	30.00	1032	RD57 (2VF) mint NH-----CV	5.00
966	R732 (4VF) lt HS-----CV	185.00	1033	RD58 (2VF) mint-----CV	6.50
967	R733 LR blk of 4 P1t #168108 VF MNH-CV	8.50	1034	RD67-75, RD77, 9 stps all (2VF) uncxld 4 stps with full gum, as used---CV	6.30
968	R733 UL blk of 4 P1t #168108 VF mint	8.50	1035	RD76 (6VF) uncxld NG close 2 sides MD	12.00
969	Dated Docs, 172 diff 1940-58 1 1/2 to \$10 average mixed cond-----SB	25.00	1036	RD178 (2F-VF) mint OG, gum disturb SB	5.00
970	same, mix of 90, all uncxld, NG, none cut, p/in or SE-----SB	20.00	1037	RD260 (1F) blk HS, c/cxl-----CV	60.00
971	same, mix o 79 w/33 \$ vals, all w/SE none cut or p/in-----SB	15.00	1038	RD338 (2VG) blk HS, lt varn stains cc	20.00
972	same, mix of 56 w/40 \$ vals, none cut, p/in or SE-----SB	15.00	1039	REL//RE30, 25 diff, avg ctrs F-VF appearance-----CV	11.28
973	same, accum of 100 cent & 39 \$ vals, R621//R676, uncxld, NG-----CV	25.64	1040	RE19 (5VG) HS, light surf scuff---CV	12.50
PROPRIETARY, STOCK TRANSFER & MISC. ISSUES					
974	RE1a, 2a, 3a, 4a better cond, RB2b w/def	7.60	1041	RE23 (4F) HS, nubbed corner; RE29 (6F)	10.25
975	RE1a & b, 2a & b, 3a, 4a better cond exc R3a w/ink brush cxl-----CV	7.40	1042	RE32//RE55, 21 diff avg to VF-----CV	26.16
976	RB6a (4F) ms-----CV	6.00	1043	RE40 (2VF) unused NG, lt creases---CV	13.00
977	RB11a (2VF) prtd "E.W.HOYT & CO." hvy thin breaks paper-----SB	3.25	1044	RE40 (3F) p/in-----CV	12.00
978	RB11a & b, 12a & b, 14b, 15b F-VF---CV	4.05	1045	RE47 (2VF) HS-----CV	15.00
979	RB17a (6VG) HS, hvy thins-----CV	6.75	1046	RE51 (3F)-----CV	8.00
			1047	RE56 (2F) HS, with label-----CV	10.00
			1048	RE56-59 compl all XF used w/label---CV	77.00
			1049	RE60//RE103 41 diff avg to VF-----CV	19.26
			1050	RE81 (2VF) HS; RE82 (2F) HS rep'd---CV	12.50
			1051	RE82 (2F) all over Roma Wine HS-----CV	9.00
			1052	RE83 (2VF) lt viol HS-----CV	75.00

1053	RE104 (1F) HS, staple holes; RE105 (3VF) HS-----CV	8.00	1120	RJA52b (2VF)-----CV	3.00
1054	RE106 (4VF) HS, close at top-----CV	6.50	1121	RJA53b (2F) thins-----CV	7.00
1055	RE107 (3VF) date HS-----CV	4.50	1122	RJA53b (2F) viol HS, hvy thin, mgn def	7.00
1056	RE108//RE193 37 diff small stps, m/u avg to VF, mostly better cond CV	27.50	1123	RJA54a (1VF) red HS, thins-----CV	12.50
1057	RE126 (2VF) mint NG-----CV	10.00	1124	RJA57b (1VF) red HS-----CV	10.00
1058	RE146//RE203 14 diff avg to VF-----CV	9.22	1125	RJA59b, RJA77 (2VF)-----CV	9.00
1059	RE150 (4VG) 1t varn, p/in-----SB	5.00	1126	RJA60b (1F-VF) red HS, usual creasesCV	15.00
1060	RE154 (1VF) 1t HS-----MB	10.00	1127	RJA61a (2F) 1t creases-----CV	22.50
1061	RE155 (2VG) varnished, mgn trimmed CV	18.50	1128	RJA63a (2F-VF) usual creases-----CV	25.00
1062	RE159 (4VF) viol HS, staple holes---CV	5.00	1129	RJA67a (2VF) red prtd cxl, creases---CV	10.00
1063	RE161 (3F-VF) 1t HS-----MB	15.00	1130	RJA67a (1F-VF) usual creases, MD---CV	10.00
1064	RE164 (2F) p/in-----Est CV	10.00	1131	RJA67b (3F-VF) p/in, creases, tear CV	10.00
1065	RE177 (1F) staple holes PHOTO-----MB	195.00	1132	RJA69a (2VF) hvy thins-----CV	7.50
1066	RE181 (3VF) viol HS-----MB	15.00	1133	RJA74b (4VG-F) spliced w/tape, defs CV	6.50
1067	RE178 (3VF) viol HS, staple holes---CV	35.00	1134	Narcos, 14 diff RJA//74b + 2 pairs CV	13.90
1068	RE179 (2VG-F) 1t varnish, p/in-----MB	50.00	1135	Narcos, 9 diff RJA42//77 some w/defsCV	17.45
1069	RE180 (2VF) uncxld, NG-----MB	15.00	1136	RK1, RK2, RK6 all (4F) HS, 25¢ embossed	7.50
1070	RE181 (2F-VF) viol HS, SE & guide line at bottom-----CV	23.50	1137	RK3//RK36 14 diff, avg ctrs o/w fine	10.30
1071	RE184 (2F) HS-----CV	10.00	1138	RK7 (6VF) HS, perfs close bot & lft, crease-----CV	6.50
1072	RE186 (2VF) mint NG-----CV	11.00	1139	RK8 (4F) HS; RK9 (2VF) HS, SE rt---CV	8.50
1073	RE188 (2VF) mint NH, NG-----CV	20.00	1140	RK10 (4VF) 1t emboss cxl-----CV	25.00
1074	RE195 (4VF) uncxld, NG-----MB	12.00	1141	RK11 (2F) ms, hvy emboss cxl-----CV	10.00
1075	RE198, RE198b (3F-VF) unused, crease CV	19.00	1142	RK14 (2VF) almost uncxld, SE bot---CV	9.00
PLAYING CARDS					
1076	RF1 blk of 4 (4VF) mint w/bot Plt #5098 and partial imprint-----SB	8.00	1143	RK15 (4VF) HS-----CV	6.00
1077	RF1 top mgn strip of 3 w/Plt #5091 & full imprint (4VF) mint-----SB	5.00	1144	RK20 (2F-VF) ms-----CV	5.00
1078	RF2c (2VF) HS "cxld/9-7-95/uspc co" PHOTO-----CV	100.00	1145	RK21 (6VF) 1t HS, perfs close T & rtCV	5.00
1079	RF4 (4XF) HS "Cxld/6-8-1902/USPC Co"CV	15.00	1146	RK22 (2F) viol HS-----CV	8.50
1080	RF4 (4F) red HS-----CV	15.00	1147	RK23 (4F) HS, perfs just touch bot---CV	5.00
1081	RF4 (2F) looks uncxld, hvy thin---CV	15.00	1148	RK25 (6F) ms, perfs cut rt, close bot	8.50
1082	RF4 (2F) small surface scuffs-----CV	15.00	1149	RK26 (6F) HS, emboss cxl, perfs close at bot and right-----CV	30.00
1083	RF4 (6VF) red "A.P.C.Co"-----CV	15.00	1150	RK28 (4VF) HS, short corner perf---CV	4.50
1084	RF4 (4F-VF) 1t creases-----CV	20.00	1151	RK30 (4F) SE top; RK37 (2VF) HS, emboss	6.00
1085	RF6 (2F) red "N.Y.C.C.Co"-----CV	20.00	1152	RK31 (4F) HS, 1t emboss cxl-----CV	12.50
1086	RF6 (2F-VF) red HS cxl, 1915 date---CV	20.00	1153	RK32 (6VG-F) HS; RK38 (4VG-F) HS---CV	9.50
1087	RF6a (4F-VF) red HS, 1917 date---CV	20.00	1154	RK33 (2VF) HS-----CV	5.00
1088	RF6a (5F) red HS, crease, rouls just cut at bottom-----CV	20.00	1155	RK38 (6VG-F) blk HS, perfs just cut CV	5.00
1089	RF7a (4VF) blk "S.P.C.Co" PHOTO-----CV	120.00	1156	RK38 (4F) ms CV 5.00, on Visa Card w/5fr org Swiss Consular rev---SB	5.00
1090	RF9 (2F) blk HS "U.S.P.C.Co"-----CV	5.00	1157	RK39 (2F-VF) HS-----CV	12.50
1091	RF9 (2F-VF) red HS "A.D."-----CV	5.00	1158	RK40 (4VF) HS, ctrd right-----CV	10.00
1092	RF9c (2VF) red HS "A.D." reads down CV	6.50	1159	RL1-RL5 all (2VF) HS-----CV	3.00
1093	RF9c (2VF) viol HS "S.P.C.Co" down CV	6.50	1160	RL6 (2F-VF) viol HS-----CV	3.00
1094	RF9c (2F-VF) blk "U.S.P.C.Co" down---CV	6.50	1161	RL7 (2VF) HS-----CV	3.00
1095	RF9d (2F) exc torn lft mgn, blk HS "S.P.C.Co" reads down-----CV	20.00	1162	RL8 (1VF) 1t viol HS-----CV	25.00
1096	RF10 (2VF) crease, red "R.P.C.Co/1-25-'18"-----CV	22.50	1163	RL5 90 copies avg to better-----MB	10.00
1097	RF10 (2VF) red "R.P.C.Co", nubbed corn	22.50	REVENUE STAMPED PAPER		
1098	RF10a (2F) thins, red HS "R.P.C.Co" CV	15.00	1164	RM46 on VG 1801 mss ck size P/note, creased-----CV	10.00
1099	RF10a (3VG-F) 1t crease, red "R.P.C.Co"	15.00	1165	RM98 on VF 1799 check size mss Prom. Note, creased-----CV	5.00
1100	RF11 (1VF) uncxld-----CV	20.00	1166	RM110 on fine 1801 mss, check size Prom Note-----CV	25.00
1101	RF12 (1VF) red "R.P.C.Co" SE rt thin spot PHOTO-----CV	125.00	1167	RM124 on VF 1799 mss, check size Prom Note, creases-----CV	15.00
1102	RF13 (3VF) black "U.S.P.C.Co"-----CV	12.50	1168	RM151 on VF 1800 mss, oversize P/Note	15.00
1103	RF13a (2VF) inverted viol HS "3-4-1919/S.P.C.Co"-----CV	12.50	1169	RM156 on 1800 prtd Marine Insur Policy (Freight), large size-----MB	100.00
1104	RF14 (2F-VF) viol HS-----CV	40.00	1170	RM162 on fine 1800 mss Prom Note---CV	12.50
1105	RF15 (2VF) red "R.P.C.Co/4-1-'19" PHOTO-----CV	225.00	1171	RM163 on fine 1801 mss P/note, crease	10.00
1106	RF18 (2VF) red "P.P.C.Co/8¢"-----CV	10.00	1172	RM167 on 1801 large P/note, folded---CV	50.00
1107	RF18a (2VF) red "P.P.C.Co"-----CV	10.00	1173	RM189 on 1800 mss P/note, creased---CV	10.00
1108	RF28 blk of 4 (2VF) mint NH, SE bot CV	22.00	1174	RM230 on fine prtd 1799 Promise to Pay Judgement to obtain release from "GAOL", folded-----CV	27.50
1109	RF29 (6VF) red "K.P.P.C." perfs cut bot, APS Certificate-----MB	22.50	1175	RM241 on lrg 1800 mss P/note, creases	5.00
1110	RFV1 (2VF) viol date HS-----MB	33.50	1176	RM260a on fine 1801 mss Prom Note---CV	10.00
1111	RFV2 (4VF) blue date HS-----MB	28.00	1177	RM260b on fine 1802 mss P/note, creased	10.00
1112	RFV2 (5VF) date HS-----MB	25.00	1178	RM261a on fine 1801 ck size P/note, crsd	10.00
1113	RFV3 (6F) perfs just touch rt-----MB	28.00	1179	RM261b on fine 1801 mss Prom Note---CV	10.00
1114	RF1//RF28 15 diff (2VF-4VF)-----CV	7.40	1180	RM263a on fine 1802 mss P/note-----CV	10.00
1115	RF20//RF27 38 diff bureau pre-cxls 1974 Hoover-----CV	106.90	1181	RM263b on 1801 mss ck size P/note---CV	10.00
1116	RF20//RF27 10 diff prtd cxls-----SB	4.00	1182	RM282b on 1815 mss P/note, creased---CV	16.50
1117	RI1 to RI13 set compl all (1VF-4VF) mint, none SE-----MB	10.00	1183	RN-B1a prtd both sides, Wm Topping check size receipt-----SB	20.00
1118	RJ1-RJ11 set compl all (2VF-4F), \$2, \$5 w/SE, \$20 is VF-----MB	25.00	1184	RN-B3 on blue prtd ck, Ransom & Co. SB	8.00
1119	RJA49b (2F) 1t creases, minor soiling CV	5.25	1185	RN-B5 on redw/blue printing NB. of No. America check-----SB	17.50
			1186	RN-B20 on ck size receipt, 1t impress SB	5.00
			1187	RN-B20 on 1869 check, 1t stains-----SB	10.00
			1188	RN-C1, C2, C5 on large cut squares---SB	10.00
			1189	RN-C6 blue prtd Bk of NY ck, optd GOLD Lanman & Kemp /s/ Edw Kemp---SB	4.00

1190 RN-C7 blue prtd Mutual Bk NY, cut---SB 12.00
 1191 RN-C9 lrg cut-sq from Sight Draft---SB 10.00
 1192 RN-C16 lrg cut-square-----SB 15.00
 1193 RN-D1 ck from P.H.&L.M. RR optd GOLD left part of check torn-----SB 4.00
 1194 RN-D4 brown prtd ck, Bk of Cortland, NY, creased-----SB 3.00
 1195 RN-E4 (broken frame at corner) on Mechanics NB check, c/cxl---SB 20.00
 1196 RN-G1 SPECIMEN, Corlies, Macy "Invalid for Use"-----SB 10.00
 1197 RN-G1 on Flemington NB ck signed by Hiram Deats-----SB 3.00
 1198 RN-G1b on unused check, 1st NB, NY---CV 4.00
 1199 RN-G1b on dk blue Bk of N. Amer ~~chem~~ 2/9/84, notation reads up-----SB 4.00
 1200 As above, "STP REDEEMED" reads horizontal, same check, c/cxl, RARE SB 20.00
 1201 RN-J5 on Hunterdon Cty NB ck prtd in gold and green, c/cxl-----SB 10.00
 1202 RN-K6 on mint Kensington NB, pink check, prtd in red-----SB 10.00
 1203 RN-L3 on Uncas NB, Norwich, CN green prtd check-----SB 6.00
 1204 RN-X5a on Pere Marquette Parlor Car ticket, VF used-----SB 20.00
 1205 RN's, 11 diff incl RN-H3, Lanman & Kemp, US Exp Co rec't (partial), ~~Re~~ SB 10.00
 1206 RN's on checks, 10 diff-----SB 13.50

MATCH & MEDICINE's

1207 RO9b,17b,17d,66b better cond w/defs-CV 4.10
 1208 RO9b//RO184d 14 diff Match stamps CV 8.15
 1209 RO10b (1VF-VF) lt thin, rgh perfs---CV 9.00
 1210 RO16a (5VG-F) torn corner, wing mgn B. 22.50
 1211 RO30b (5F) perfs just cut top, MD's-CV 12.50
 1212 RO40d (4F-VF) thin, rgh perfs---CV 15.00
 1213 RO52 small hole corner of stamp, full wrapper, MD's-----CV 12.50

1214 RO75d (3XF) SE rt, wide mgn at top---CV 4.00
 1215 RO82b (4VF), RO82d (2F) thins, perf defs 5.50
 1216 RO123a (6F) perfs close bot & lft, prtd "G.W.G. & CO/APRIL/1870"-CV 6.00
 1217 RO128b,RO128c both (4F) small defs-CV 6.25
 1218 RO186u ultramarine, Hvy Damage, 3 ~~des~~ out, rep'd, ~~spliced~~ filler PHOTO CV 100.00
 1219 RS19a (6VG-F) perfs trimmed 2 1/3 sides rep'd defects-----CV 15.00
 1220 RS22a (4VF) SE bot, small defs-----CV 15.00
 1221 RS24b rep'd corner o/w (4F) PHOTO---CV 125.00
 1222 RS39d (2XF) hvy thin-----CV 4.00
 1223 RS40b (5VF) perfs just cut top-----CV 3.50
 1224 RS43b (5VG-F) hvy creases, other defs 4.00
 1225 RS58b (6F) cut in bot & lft-----CV 5.00
 1226 RS84b (6VG) paper discolored, cut in CV 20.00
 1227 RS87a (4VG-F) rep'd mgn def, short perfs 12.00
 1228 RS87b hor strip of 4, imperf vert (2XF) SB 10.00

1229 RS88a (4F-VF) 3 good mgns, close topCV 5.00
 1230 RS94d (4F-VF) small defs-----CV 6.00
 1231 RS99a (2VF) expertly rep'd corners, spliced PHOTO-----CV 60.00
 1232 RS108b (4F) perf defs, slight double of left frame line-----CV 5.00
 1233 RS117b (2VF)-----CV 7.00
 1234 RS117b (5VF) perfs just cut rt, MD'sCV 7.00
 1235 RS124a (2VG-F) rep'd mgn defects---CV 2.50
 1236 RS132d (5VF) just cuts top-----CV 8.00
 1237 RS137b (5XF) perfs just cut top-----CV 3.00
 1238 RS159b (5VG) major defects-----CV 25.00
 1239 RS172 (2F) thins, perf defects-----CV 3.50
 1240 RS173j blk of 4, 2 stps w/major defs, holes, etc-----SB 10.00

1241 RS178a (4F-VF) perf defs, mgn tears, small corner scuff PHOTO-----CV 60.00
 1242 RS198b & d both (5F) few short perfsCV 5.00
 1243 RS208b (4F) thins, rep'd perfs---SB 3.00
 1244 RS266a looks fine, torn at crease---CV 12.00
 1245 RS278h//306h 15 diff-----CV 5.46
 1246 RS280(3),281(5),282(3), 283(1) all with calender prtd cxls-----CV 8.75
 1247 RS287r&h, 10 stps w/diff date cxls SB 20.00
 1248 RS288h (4VF) uncxld, NG-----CV 6.00
 1249 RS288h mint top arrow blk of 4-----CV 24.00
 1250 RT22b (5VF) HS "W"; RT23b (6VG) defsCV 8.00

1251 RU2a (6F) perfs cut bot & right, torn corner repaired-----CV 14.00
 1252 RU4a,4b,5d,8b,9b,11a,14c7d,15b all F-VF, few with thins-----CV 7.80
 1253 RU10a (5VF) perfs cut top, hvy corner thin, rep'd-----CV 15.00
 1254 M & M's, 42 diff RO96b//174b, RS46b//RS277b, RT31 mostly better cond w/defs, 37 are face diff-----CV 33.75
 1255 M & M's 39 diff avg cond to better, many w/defs, approximate-----CV 100.00
 1256 RV2 (4VF) mint full gum, perfs close lft, SE top-----CV 7.00
 1257 RV2 (4VG) surface defs, off ctr-----CV 6.00
 1258 RV3 (2VF) mint full gum, perf 4 sides 6.00
 1259 RV4 (2VF) mint full gum, not SE-----CV 6.00
 1260 RV6 (3VF) mint full gum, not SE-----CV 3.50
 1261 RV42 (2VF) mint full gum, not SE-----CV 3.00
 1262 RV18 (4VF) mint full gum, not SE-----CV 3.50
 1263 RV30 (2VF) mint full gum, not SE-----CV 3.00
 1264 RVB2 (1F) viol SON circ HS, w/o tab CV 5.00

DUCK STAMPS

1265 RW1 (5F) mint OG, gum disturb, creases perfs just cut bot, SE left-----CV 75.00
 1266 RW1 (2F) tied to Fed Hunting Ctf w/ PO cxl, card is creased-----MB 30.00
 1267 RW1 (4F) small bull's eye cxl-----CV 25.00
 1268 RW1 (4F) lt HS cxl, perfs just touch bot, ctrd top & right-----CV 25.00
 1269 RW2 (3VF) mint OG, PHOTO-----CV 175.00
 1270 RW2 (2F) signed,-----CV 40.00
 1271 RW3 (3VF) mint OG ctrd bot & lft, lt creases-----CV 75.00
 1272 RW3 (1F-VF) signed-----CV 21.00
 1273 RW3 (2F) SE bot, closed tears, MD's-SB 4.00
 1274 RW4 (2VF) mint OG, gum disturb, crease 37.50
 1275 RW4 (6F-VF) signed, perfs close top and left, few short perfs-----CV 8.50
 1276 RW5 (2VF) mint OG, SE bottom-----CV 47.50
 1277 RW5 (6F) mint, gum disturb, perfs just touch top & left, crease---CV 47.50
 1278 RW5 (2VF) signed, light crease-----CV 8.50
 1279 RW6 (2VF) mint OG-----CV 35.00
 1280 RW6 (4VF) signed, small mgn at top---CV 8.00
 1281 Rwc,RW7 both (4F) hvy crease; RW8 (2F)SB 8.00
 1282 RW7 (4VF) mint OG, hinged-----CV 35.00
 1283 RW7 (2F) mint, gum disturb, lt crease 35.00
 1284 RW7 (4VF) signed, lt crease-----CV 6.00
 1285 RW7 (2F) uncxld; RW8 (6VG) SE; w/defSB 3.00
 1286 RW8 (2VF) mint OG, gum disturb 1 edgeCV 35.00
 1287 RW8 (1VF) light signature-----CV 7.00
 1288 RW8 (3F) mint, close 2 sides, nubbed corner-----SB 5.00
 1289 RW9 (2VF) mint OG-----CV 35.00
 1290 RW10 (4VF) mint OG, perfs close rt---CV 20.00
 1291 RW11 (2VF) mint NH-----CV 15.00
 1292 RW11 (2F) post office cxl-----CV 6.00
 1293 RW12 (2VF) mint OG, natural gum crease 12.50
 1294 RW12 (6F); RW13 (2F-VF) both signed CV 7.50
 1295 RW13 (4VF) MNH, perfs close top-----CV 12.50
 1296 RW13 (4VF) mint OG gum disturb, one pulled perf-----CV 12.50
 1297 RW14 (2VF) mint OG-----CV 12.50
 1298 RW14,15,16 all (2F-VF) signed-----CV 9.75

1299 RW15 (2VF) mint NH-----CV 15.00
 1300 RW15 (4VF) mint OG, perfs close top-CV 15.00
 1301 RW16 (2VF) mint NH, corner copy---CV 15.00
 1302 RW16 (2VF) mint OG-----CV 15.00
 1303 RW17 (2VF) mint OG-----CV 15.00
 1304 RW17,18,19,20 all (4F) signed-----CV 13.00
 1305 RW18 (2VF) mint OG-----CV 15.00
 1306 RW18 (4VF) mint NH, perfs close rt---CV 15.00
 1307 RW19 (4VF) mint OG, perfs close lft-CV 15.00
 1308 RW20 (4VF) mint OG-----CV 15.00
 1309 RW20,21 both (4VF) used-----CV 6.50
 1310 RW21 (2VF) mint OG-----CV 15.00
 1311 RW22 (4VF) mint OG, thin at edge---CV 15.00
 1312 RW22,23,24,25 all (2VF) signed-----CV 13.00
 1313 RW23 (2VF) mint OG-----CV 15.00
 1314 RW24 (2VF) mint OG-----CV 15.00
 1315 RW25 (2VF) mint OG-----CV 15.00
 1316 RW25 (2VF) MNH w/Plt # at top-----CV 15.00
 1317 RW26,29 both (2F) uncxld NG-----CV 7.75
 1318 RW26,27,28,29,30 all (2F-2VF) signedCV 14.15

1319	RW26 (1VF) mint OG-----CV	40.00	1381	Mass, Stk Tfr ST19-24 2¢-\$1 MNH F-VF	OPEN
1320	RW27 (1VF) mint OG-----CV	40.00	1382	Minn Leech Lk Indian Res Fish stp '73	OPEN
1321	RW28 (1VF) mint OG-----CV	45.00	1383	NY Stks, mix of several 100 incl	
1322	RW29 (1VF) mint OG-----CV	65.00		earlies, + few other state revs 1 oz SB	7.50
1323	RW30 (2VF) mint OG-----CV	67.50	1384	Texas White Wing Dove 1971-2-3-4	5.00
1324	RW30, 31 both (2VF) used, RW30 w/thinCV	6.00	1385	Virg Bear Dear, Highland Cty \$1 1962-3,	
1325	RW31 (2VF) mint NH-----CV	67.50		64-5 to 69-70 7 diff VF mint SE-----SB	7.00
1326	RW31, 32, 33 all (1VF) signed-----CV	9.00	1386	Same, Bland Cty \$1 1962-3 to 66-7	
1327	RW32 (1VF) mint NH-----CV	35.00		5 diff VF mint-----SB	5.00
1328	RW32 (2VF) mint NH 1t crease from		1387	Same, Botetourt Cty \$1 1962-3, 66-7;	
	paper clip-----CV	35.00		Bland Cty \$1 63-4, 64-5, 65-6 VF mint SB	5.00
1329	RW34, 35, 36 all (1F) signed-----CV	9.00	1388	Same, Giles Cty \$1 56-7, 59-60, 66-67	
1330	RW35 (1VF) mint NH-----CV	27.50		67-68 4 diff VF mint-----SB	4.00
1331	RW36 (2VF) mint NH-----CV	27.50	1389	Same Grayson \$1 65-6, 66-7; \$5 1963,	
1332	RW37, 38 (2VF) signed-----CV	6.00		65-6, Green w/o date; 5 diff VF mint SB	5.00
1333	RW39 (1VF) mint NH-----CV	13.50	1390	Wisc, 30 diff incl W31, 35, 37 + unlisted	SB 7.50
1334	RW40 (1VF) mint NH-----CV	11.50	1391	Misc States, 10 diff Hunt/Fish-----SB	10.00
1335	RW40, 41, 42 all (2VF) neat signaturesCV	9.00	1392	Same, 15 stamps, 13 beverage, 2 gas-SB	5.00
1336	RW43 (2VF) mint NH-----CV	10.00			
1337	RX4, 7, 13 unpunched; RX9, 10, 12, 16, 18			US POSSESSIONS	
	punched-----CV	15.20	1393	US Philippines, Customs 1902 50¢ grn	
1338	RY4 (2VF) mint NH, perf 4 sides-----MB	30.00		Forb #15 CV 8fr Warren #827-----SB	5.00
1339	RZ1/RZ18 compl exc RZ14, 17 F-VF		1394	" " 1903 20¢ blue Forb #18 cv 6fr	
	unpunched, staple holes-----CV	133.00		Warren #830-----SB	3.00
1340	US Revs 144 diff + few dups incl 38		1395	" " 1903 30¢ viol Forb #19 cv 10fr	
	1st issues, 29 wines, mixed cond			Warren #831-----SB	7.00
	many w/defects, approx-----CV	80.00	1396	" " 1903 50¢, 2 copies, 1t green &	
1341	Mix of 400+ revs, many b/ships, many			dk green F#20, W-832-----SB	5.00
	w/defects (wt 2 oz)-----SB	10.00	1397	" Int Rev 1899 Prov HS on 10¢ bwn,	
				F#4, W-504, 1t blue HS type B---CV	7.50
			1398	" " 1899 F#8, 9, 11; 13 diff vars of	
				shade or perms-----SB	5.00
			1399	" Sello 1899 F#2, W-363 (5000 issued)SB	5.00
			1400	" " 1899 1P viol F#5 cv 12.50fr, SB	8.00
			1401	" " 1900 50¢ oora F#18 3.50fr W-375 SB	3.00
			1402	" " 1900 50¢ F#19 W-376 6 diff shades	
				SB	10.00
			1403	As above, 4 diff shades-----SB	6.00
			1404	" " 1901-2 25¢ F#25-7, 4 copies,	
				rose, lilac, indigo, violet-----SB	5.00
			1405	US P/Rico 1902 Excise F#10, 12-16; 1¢,	
				10¢, 25¢, 50¢, \$1 (2 types), \$3-----SB	20.00
			1406	US Virgin Islds 1937 \$20 Document VF SB	5.00
				U.S. CINDERELLA'S, MISC, and MIXED LOTS	
			1407	Carrier L02 (2VF) mint, part OG-----CV	12.50
			1408	" L02 (2F) used, red star cxl-----CV	17.50
			1409	" L03 (4F-VF) paper has 1t red stain	17.50
			1410	" L05 (4VF) uncxld-----CV	15.00
			1411	" E06 (5VF) uncxld-----CV	35.00
			1412	PS5 Postal Svgs Card VF w/9 PS4 stpsMB	10.00
			1413	PS15 top mgn blk of 6 w/Plt #F22735	
				(2VF) mint 1t hinge-----MB	350.00
			1414	Telegs, 3T1, 3T3 both (2VF) mint SE---CV	5.00
			1415	15T34 (2VF) mint SE-----CV	6.00
			1416	15T41 (2VF) mint, SE rt-----CV	6.00
			1417	15T43 (1VF) mint, perf all 4 sides---MB	8.00
			1418	15T43 (2VF) mint, SE-----CV	5.50
			1419	15T44 (1VF) mint, SE lft-----CV	15.00
			1420	15T55 (3VF) mint, wide corner copy---CV	6.50
			1421	16T44 Trial Color Proof, hor pair w/	
				imprint on bond, RED-----MB	20.00
			1422	Same except GRAY BLUE-----MB	20.00
			1423	Same except YELLOW ORANGE-----MB	20.00
			1424	17T1 (2VF) mint, wax paper on bk, SE CV	4.00
			1425	17T3 (2VF) mint, wax paper on bk, SE CV	6.00
			1426	Telegs, 38 diff + 4 entire panes---CV	40.13
			1427	" 41 diff incl block of 4-----SB	10.00
			1428	West. Union Teleg Labels, 30 diff---SB	5.00
			1429	Army Franks, 3 diff colors few defs SB	3.00
			1430	License Stps, 4 diff McKay, 1 die cut SB	4.00
			1431	" " McKay S/Mach 1/2, 2, 3¢ about F SB	5.00
			1432	" " McKay 1¢ yellow, 1¢ org; Plumers	
				1¢ red-----SB	5.00
			1433	Hotel Sherman Stps, 6 diff complete CV	10.25
			1434	Newspapers, PRL7, 21, 22, 25SE, 106SE, 121	
				124, 125 avg to VF cond-----	OPEN
			1435	OX1 (6VF) SON postal cxl-----CV	3.00
			1436	OX13 VF mint blk of 4-----CV	12.00
			1437	OX15e hor pair, imperf vert, VF mintMB	12.50
			1438	Official #070 inscribed "FACSIMILE"	OPEN
			1439	Postal Notes PNL-18 compl VF mint NH CV	16.00
				Bank Note (1917-18) 10¢-----MB	10.00
			1441	Pharmacopoeia of the US, 4 diff labels	OPEN
			1442	WX6, WX10 both (2VF) uncxld, SE MD's CV	12.00

USIR TAXPAIDS

(Springer cat nos. except Vanderhoof for Beers)

1342	Alcohol W/house stp cxl 1934, blk on	
	white, red S/N, cut close-----SB	3.00
1343	Beers, 1909 1/8, 1/2; 1933 1/2; 1933 opts 1/8,	
	1; 1934 1/8, 1/2-----SB	10.00
1344	" Ser 1933 opt VDH#161 avg, sm defsCV	3.50
1345	" Ser 1933 25BBL VDH 170 1/2" sq pch MB	4.00
1346	" Ser 1942 100BBL VDH 186 1/2 sq pch, MB	7.50
1347	" as above, block of 4-----SB	35.00
1348	" 1l diff ser 1909-33 used cond w/defsSB	5.00
1349	Dist Spirit Case stp Ser 1933 2 4/10	
	(KY-Glenn); 3 gal (PA-Driscoll) SB	5.00
1350	Cigars, ser 115, 5 Class E roul unlisted	OPEN
1351	Small Cigars, 5 diff incl ser 121, 122	OPEN
1352	Cigarette ser 1898 prov opt TA58A VF SB	4.00
1353	" '20's, mix of 75 mostly common---	OPEN
1354	Cotton Order booklet pane of 4 w/selv	
	(4VF) MNH-----SB	10.00
1355	Customs Stps, 3 cigar, 3 baggage, diff	OPEN
1356	Dist Sp Case Stp 1933 3 gal/24 Ky-Helbn	OPEN
1357	Liq Strips 1/5 gal pair w/1/2" wide pre-	
	print paper fold-----	OPEN
1358	" 1 pt red, compl sht of 25 HS cxl	
	"Sherbrook Dist" folded-----SB	10.00
1359	" 1/2 pt green, mint sht of 18 w/plt #	
	dated 1914/18 optd 1914/18 FALL SB	20.00
1360	Wholesale Liq Dlr Protec stp Nov '14 SB	3.00
1361	Lock Seals ser L grn; A org; used SB	4.00
1362	Snuff, Ser 125 15 oz roul, creases SB	3.00
1363	Tobacco 1868 2 oz grn TFL (2VG-F) SB	3.00
1364	As above, hor pair (6VG) defs-----SB	5.00
1365	Tobacco 1868 60LB TFL5, small defects	
	but XF for this issue-----SB	20.00
1366	" 1883 5LB LINCOLN TA182A (2F) defs CV	15.00
1367	" Sm Indian TF734, 754, 786, 831, 845---CV	8.35
1368	Tob Strip 1872 TG46A unused (2F-VF)	OPEN
1369	" 1875 loz grn roul TG65c unlisted	OPEN
1370	" 1875 2 oz TG66B w/defs-----SB	3.00
1371	" 1875 & 83 TG75A, 76A, 104 sm defs SB	4.00
1372	" 1875 TG69B almost VF, folded-----SB	3.50
1373	" 1875 TG70B w/defects-----CV	4.00
1374	" mix of 65 Ser 1883 to Ser 125-----SB	15.00
1375	Dept Agr Meat Ins stp (Fridenwald) red	
	S/N w/prefix, sm defects-----SB	3.00
1376	Taxpays, 35 diff + 63 common "20"s SB	10.00
1377	Mess, taxpays, wines, narcotics, States	
	120 items, many diff-----SB	15.00

STATE REVENUES

1378	Calif, Mar Ins Hubbard D-169ba \$5 error	
		18.00
1379	" S.H.B. opt-----MB	22.50
1380	Guam 1977 \$5 Fish & Hunt Lic stp VF	OPEN

1443 WX10 (3VF) used, unexld, not SE-----CV 6.00
 1444 WX7 tied on multi-color Xmas P/card SB 10.00
 1445 WX19 tied, WX19a not tied as above SB 5.00
 1446 Same, 4 cards w/WX26,27,31,36 only
 two are tied-----SB 4.00
 1447 Same, 1913 card w/Private Santa Claus
 Seal "Merry Christmas", not tiedSB 5.00
 1448 US Dollar Bond, Rep. of Poland, engrvd
 \$50 denomination w/cpns-----SB 3.00
 1449 Independent Postal System of Amer,
 5 diff 1st issue compl VF mintSB 5.00
 1450 As above, 2nd issue compl, 6 diff---SB 5.00
 1451 BNA, Bancroft City Express, 5¢ blue CV 4.00
 1452 BNA, Bell's Dispatch 3 diff 2¢ vals CV 7.25

CANADA

(Sisson's 1969 Catalog unless o/w noted)

1453 Bill Stps, R52 perf 12x12 thin & 11x12
 thick; R53, pl2x12 thick, F-VF CV 6.00
 1454 R38 2¢ brown (2F) ms-----SB 3.00
 1455 Inspect. Stps, mix of 115 Gas & lite,
 8 diff CV 27.65-----SB 15.00
 1456 Tobacco, Ser 1887 1/8LB blk, top mgn
 block of 8 w/imprint (4VF) mint SB 5.00
 1457 New Brunswick R8 (2VF) pen cxl, thinCV 22.50
 1458 NFLD Cigarette Ser 1904 '10' purple,
 perf 12 Brandon NF-101A MD's-CV 6.00
 1459 Ontario Law Stps optd CF,FF,LS 14 diff
 2 w/misplaced period-----SB 5.00
 1460 Ontario Stk Tfr R129 (2VF) HS, tear CV 3.75
 1461 Quebec B/rupey R94 p-11 (2VF) p/cxl
 "L de F" 24mm long-----CV 4.00
 1462 " " R94 p-11 (4VF) p/cxl 27mm opt CV 4.00
 1463 " " R95 p-11 (2VF) p/cxl 27mm opt CV 4.50
 1464 Saskatchewan Elect Ins R62,R63 VF
 p/in cxl, perf 4 sides-----CV 4.00
 1465 " Elect Ins R65, R66 (2F-VF) HS, SECV 4.00
 1466 Bell Tel Frank T166, T171, SE-----SB 3.00
 1467 Canada revs, Fed & Prov, no Excise
 or War Tax, 142 diff-----SB 50.00

GREAT BRITAIN & COLONIES

1468 Britain, Consular Serv QV to GV,
 17 diff + 3 shade vars-----SB 5.00
 1469 Consul Serv Geo V 1, 2, F-VF,
 Booth #74,75-----CV 13.00
 1470 Consul Serv 2 Geo V Booth #75 (4F) CV 8.00
 1471 Estate Duty 1894 QV 10/0, 1, 1.10,
 2, 2.10 Booth #3-7 select cond
 unpriced and rare-----SB 75.00
 1472 As above except perfin cxl o/w F-VF SB 30.00
 1473 Probate, 1878 QV 5/0- 6, 7 diff
 Booth #40-46 F-VF select cond SB 50.00
 1474 As above except perfin cxl, F-VF-----SB 30.00
 1475 Fgn Bill 1.0,1.10,2.0,2.10,5.0 all
 F-VF Booth #273-----CV 13.00
 1476 Gen Duty Revs, red embossed, ld to
 100, 485 diff incl dates---MB 150.00
 1477 As above, 79 face and value diff to
 100 incl 20 over 20-----SB 60.00
 1478 Same, 100,120,150,200,250,300,400,
 500 8 high vals, Minerva-----SB 25.00
 1479 Same, 100,120,150,200,250,300,600,
 7 hi vals, C/of Arms design---SB 25.00
 1480 Same, hor pair of two 500 Minerva SB 10.00
 1481 Same, 1000,2000,30000 Minerva-----SB 15.00
 1482 Brit. So. Afr. 1897 1 verm & blk
 p/in and revenue cxl-----OPEN
 1483 " 1898 10 viol, p/in "USED", rev cxl OPEN
 1484 " 1908 20 bistre optd "REVENUE" F#8 2.50fr
 1485 " 20 bistre p/in "USED", rev cxl OPEN
 1486 Ceylon, Duty Stps, 36 diff F#2//81 17.95fr
 1487 " Fgn Bill #1,2,4,7,8,11 CV 30fr---MB 20.00
 1488 " " #59-3; 60-3; 61-1,2,3; 62-1,2,3;
 63-1-----SB 3.50
 1489 " Postal Comm F#1-3 VF mint CV 10fr SB 5.00
 1490 " mix of 190 revs, abt 130 diff---SB 25.00
 1491 Fiji, F#6A-B, 7B, 8B, 9B, 10A, 11A,
 12A + 1/0 p-10x11 & 12x10, SB 5.00
 1492 Hong Kong, 25 diff revs-----SB 7.00
 1493 India, Court Fee opt on Fgn Bill
 F#2a (26-11-60) pchd-----CV 7.50fr
 1494 " " opts on FB,#8a,9b,19a,21 all pcd 11fr
 1495 " " opts on FB, #25, pch cxl-----CV 15fr

1496 " " opts on Hi Ct, #57,59,60,63 p/c 6fr
 1497 " Sm Cause Ct opt on F/B, #8,10-13
 6 stamps, all pch cxl-----15.25fr
 1498 " " opt on F/B, #16 pch cxl-----6fr
 1499 " " opt on F/B, #17,18 pch cxl-----12.50fr
 1500 " " opt on F/B, #29-----10fr
 1501 " " opt on F/B, #32,38,39,40 pc exc
 #40-----8.80fr
 1502 " " opt on Spec Adh, #55A,58A,61A,
 62A,66A all pch cxl-----13fr
 1503 Dewas State, re-constructed Plate
 of 4 *a grn CF, Die I-----SB 3.00
 1504 Dhrangadhra, 12 diff incl shades---SB 4.00
 1505 Indore, Stpd Paper (Hundi) on part
 of Doc, 2,4,6,12 anna green---SB 3.00
 1506 Jetpur, Taluka Court, 7 diff-----SB 3.00
 1507 Kerala/T-C/Travancore, 23 diff w/
 15 CF; perf & opt vars-----SB 5.00
 1508 "Kerala" opts on T-C stpd paper tops
 12 diff to 15 rupee-----SB 12.00
 Kishangarh State, these Ct Fee stps
 are postal items pre-cancelled
 "STAMP OFFICE/KISHANGARH" with
 mss Ser Nos.
 1509 Scott #35 2 rupee yellow-----SB 5.00
 1510 Scott #37 & 43 "TWO ANNA" purple---SB 4.00
 1511 Scott #37a tete beche pair, 2 anna SB 5.00
 1512 As Scott #43 exc w/added ornament
 each side of "TWO ANNAS", no
 period after "STATE", blk of 12 SB 9.00
 1513 As above, hor pair-----SB 3.00
 1514 Same, 1928-9 issues, 1a-8a, 14 diff
 incl paper & opt vars-----SB 10.00
 1515 Scott #39 2 a purple, pair on docum
 w/2a stpd paper rev-----SB 7.50
 1516 Scott #55, 2a blk of 8, strip of 3,
 hor pair; diff shades-----SB 7.50
 1517 Scott #55 thick paper reprint, hor
 pair, imperforate-----SB 8.00
 1518 Scott #57 8a purple, blk of 12-----SB 8.00
 1519 Scott #59 2 rupee yellow, rare val SB 4.00
 1520 Scott #60 5 rupee bwn, rare value SB 6.00
 The above lots all have Court Fee handstamp
 1521 Kutch, 8 diff incl 7 Ct Fee-----SB 3.00
 1522 Mewar-Udaipur Ct Fee, 42 diff incl
 Rajasthan opts, perf & shades SB 10.00
 1523 Morvee State, 20 diff incl perf &
 shade vars-----SB 4.00
 1524 Nawanagar State, 19 diff dated CF---SB 7.50
 1525 Porbandar, 21 diff w/19 CF incl shadesSB9.00
 1526 Rajkote, 32 diff revs, shade & perf
 varieties-----SB 5.00
 1527 India, mix of 115 revs, 58 diff incl
 better items-----SB 10.00
 1528 India, mix of 182, some on pc, dupl,
 plus 16 diff teleg halves-----SB 5.00
 1529 India States, CF's, 59 diff incl
 vars, some w/defects-----SB 20.00
 1530 India States, revs 70 diff w/vars---SB 10.00
 1531 Same, mix of 200, abt 20 diff, duplSB 15.00
 1532 India & States, 6 sm documents, 5 w
 revs incl Broker's Note, CF---SB 5.00
 1533 Orange River Colony, F#15,16,19,21,
 22,25,26a,27-----SB 10.00
 1534 Queensland, Geo V Impressed Duty, tall
 stp, 56 values, set compl exc 1/3,
 1/6,21/0,25/0,45/0, 17-----MB 70.00
 1535 " Tall Numeral Impressed Duty, 68
 values to 1000 comp exc 400---MB 75.00
 1536 " as above, 66 vals missing 9d,25/0
 400-----MB 60.00
 1537 " as above, 6d & 9 on special SAFETY
 PAPER" (approx 1943) scarce---SB 5.00
 1538 " as above, 3d,6d,5/0,20/0, 5, all
 w/s scarce "FINE PAID" cxl-----MB 5.00
 1539 " as above, 16 vals incl 14,20,50,
 60,90,200 all w/s scarce "Townsville"
 brown cancel-----MB 25.00
 1540 " as above, 25 vals w/s scarce blue
 "Rockhampton" cxl, incl 30,40,
 60,70,100,200,300-----MB 40.00
 1541 Rhodesia, current issue 8 values, 1¢
 to \$1.00, VF mint-----SB 5.00
 1542 " Scott #59-61,65-6,69,71-2 8 stps
 w/revenue cxls-----OPEN

1543	" Scott #26-31, 6 stps w/rev cxls	OPEN	1593	Uruguay, Collect of 165 revs, all diff	
1544	" Scott #119-20, 124-5, 127, 30, 35			19th C to 20's-----SB	50.00
	w/rev cxls, all F-VF-----	OPEN		EUROPE - REVENUES	
1545	So. Rhodesia, Geo V & 1 rev purple &		1594	Austria, Municipals 43 diff + 8 diff	
	blk (2F) ca 1924-30-----	OPEN		1933 Vienna WIPEX Seals-----SB	10.00
1546	" 1937 Geo VI 10/0, & 1, 2, 5, 10 all		1595	Bulgaria, 49 diff incl perf vars,	
	(2F-VF)-----SB	10.00		Hilchy CV 15.40-----MB	7.50
1547	" 1954 Ct of Arms, 2/6, 5/0, 10/0		1596	" 15 stps, 13 diff 1879-1941-----SB	3.00
	& 1, 2, 5, 10, 20 all (2VF)-----SB	12.00	1597	Czechoslovakia, 1919 Conscription Tax	
1548	" revs as above 5/0, 10/0, & 2 (2 copies)			for shares, Erlr #H1, diag half	
	& 5, all VF on piece-----SB	4.00		tied on pc-----MB	3.00
1549	" Scott #1//22, 11 stps w/rev cxl	OPEN	1598	Estonia, 22 diff revs-----SB	10.00
1550	St. & Settle, accum of 260, 20 diff		1599	" 10 diff revs-----SB	5.00
	most common, duplication-----SB	10.00	1600	Fiumi-Kupa opts on Yugoslavia, 28	
	LATIN AMERICA			diff VF mint-----SB	10.00
1551	Argentina, Collect of Comm Bills 408		1601	France, Dimension #9, part sht of 15	
	different, better cond-----SB	60.00		w/mult blue HS "Tresorerie/SAIGON"	
1552	" 152 diff Forbin listed Federevs-SB	20.00		Show piece-----SB	10.00
1553	" accum of 400 mostly Feds, dupl--SB	15.00	1602	" Foreign Stock, 1914 10, 20, 45, 50, 55¢,	
1554	" Prov of Cordoba 1912 Imp Gen 1.50P			1, 3fr; mint Kramer #6, 8, 13, 14, 15,	
	org, talon pair, imperf vert ERROR	OPEN		24, 28 mint, unpriced, scarce-----SB	10.00
1555	" Corrientes, 1882 F#2-18 compl exc		1603	" Tobacco Strips, 9 diff avg w/defs SB10.00	
	9P, 17 diff, VF used-----12.80fr		1604	" Wagon Lits, F#23, 30, 33, 35, 36, 41	6.25fr
1556	" Corrientes 1895 F#20-32 compl,		1605	" 135 diff + 25 dups, no T/Fiscal-SB	15.00
	13 diff VF unused, 20¢ w/p/in cont	6.65fr	1606	Germany, Comm Bills 194 diff-----SB	25.00
1557	" Entr Rios Off Quimica 29 diff		1607	" Gemeente Sparbank "Maastricht"	
	incl 8 large size stps-----SB	5.00		5 diff VF used (shows Beehive)---SB	5.00
1558	" as above, duplicates, 18 diff SB	3.00	1608	" Giesellsch-St, Erlr #016 VF mint MB	3.00
1559	" Prov Entre Rios 1883 Essays on		1609	" Stk Tfr Erlr Bz, F#2 VF mint OG MB	8.00
	card w/o Ser No., 7 diff 2 peso		1610	" Alsass-Loth Stemple F#17 VF-----	8fr
	values ea w/diff city inscribed		1611	" Brunswick Notary as #40, 500MK	
	type of Colon #1, 7 diff-----SB	10.00		wmk X/O's, VF-----	OPEN
1560	Brazil, Mun Rio Grande "Taxa Melhor-		1612	" Bremen Stempl-Agaba #5, fine----	15fr
	amentos" 100, 200, 1000, 2000P VF--SB	10.00	1613	" " Stempl-Agaba 1874-1915 20 diff	
1561	" mix of 195, 13 diff, dupl-----SB	9.00		to 50 MK-----SB	8.00
1562	Dominican Rep, 32 diff select cond		1614	" Hesse-Darms F#24 VF-----	15fr
	w/vars, errors Hilchy CV 56.00--MB	25.00	1615	" " F#33 VG used, rep'd def-----	30fr
1563	" 11 diff 1911-14 Hilchy CV 8.50 SB	4.00	1616	" " F#136 pllt VG-F used-----	10fr
1564	Guatemala, 61 diff w/24 #8-14, vars		1617	" " F#165 VF mint-----	10fr
	and errors, approx CV 146fr-----SB	56.00	1618	" " F#166 VF mint-----	12fr
1565	" F#11 ERROR, "BB" in TIMBRE-----MB	6.00	1619	" " F#167 VF mint-----	12fr
1566	Haiti, 8 diff incl 7 Forbin listed	10.55fr	1620	" " 10 million MK surch on F#165 SB	3.00
1567	Mexico, Cont Fed from 1889-1943 w/o		1621	" " 20 " MK " " " SB	3.00
	talon, 198 diff + 49 mults-----SB	20.00	1622	" " 200 million MK surch on F#164 SB	10.00
1568	" Documentos, 406 diff + 574 town		1623	" " 1 billion MK surch on #164 SB	12.00
	opts CV abt \$250-----SB	95.00	1624	" " succeeding issue, red bwn on	
1569	" Aduanas, 1885 AD1A-10A F-VF---CV	10.32		buff 10,000MK VF mint-----SB	5.00
1570	" " AD12-22 comp lg-1000P used---CV	16.57	1625	" " as above, 20,000 MK VF mint--SB	5.00
1571	" Prec Metals 24 diff w/6 100P vals		1626	" " as above, 50,000 MK VF mint--SB	10.00
	CV \$82.00-----SB	30.00	1627	" Hess-Darmstadt Inflation Opts,	
1572	NO LOT			100 M Mk to 20 mil Mk, 45 diff VF	
1573	" Renta Int 119 diff w/talon + 5 w/o			mint, 1937 Forb CV 163fr-----SB	10.00
	talon + 2 Imp Mineral opt + 29		1628	" Prussia, 131 diff incl 25 Justice SB25.00	
	town opts 1885-1895 CV abt \$225-SB	75.00	1629	" Saxony, 1868 #1-11 compl most F-VF	7.90fr
1574	" Renta Int from 1896, 256 diff w/		1630	" " #40, #41 wmkd-----	13fr
	talon + 27 w/o talon + 202 optd		1631	Germany & States mix of 200, abt 170	
	for diff use + 168 town opts total			diff, mostly 19th C-----SB	30.00
	653 stps-----SB	60.00	1632	Greece, 35 diff + 2 Crete incl HS on	
1575	" R403B 1913 w/o talon, SE top---CV	6.50		Turkey-----SB	7.50
1576	" Gober Const, 25 diff incl RVA30A-		1633	Hungary, 195 diff incl wmk & perf	
	RVA43A, RV30 all mint + 11 twn optsSB15.00			vars, hvy in 1920-50's-----SB	35.00
1577	" Papel Sellado RSP 169 pch cxl---CV	15.00	1634	" (Austro) 1880-1903, 126 diff incl	
1578	" Cigars T229, T232 avg cond-----CV	8.00		only wmk vars-----SB	40.00
1579	" City of Morelos M0282B; 288C no		1635	" 84 diff incl paper, perf vars,	
	period, unlisted, ea in pair w/			mostly Forb listed-----SB	10.00
	normal stp, Est-----CV	6.00	1636	" Budapest Munic 34 diff incl vars	
1580	" Morelos, Yautepec M0377c, 378b---CV	12.50		mostly rare-----SB	75.00
1581	" Sinaloa, SN11A to SN20A complete		1637	Italy, Consulars, 1895 19 diff Forb	
	10 stps, VF unused-----SB	25.00		#1 to 21 exc #15, 16 mint-----MB	20.00
1582	" " SN11C-20C se-tenant set compl		1638	" 1864 Marca Bollo SPECIMEN sht of	
	VF mint CV 179.00-----SB	40.00		14 vals, F#15-28 optd SAGGIO, defs	
1583	Panama, 10 diff incl 5 strip stps--SB	5.00		SB	12.00
1584	" 72¢ surch on Columbia #72, optd		1639	" AMG-VG & FTT opts, 54 diff-----SB	20.00
	for use in Panama, on pc-----SB	5.00	1640	Liechtenstein mix of 25, 9 diff F-VF MB	3.00
1585	" \$4 surch on Col #71 on pc-----SB	5.00	1641	Lomb-Venetia, Affiches 1850 #1 & 2	23fr
1586	" same, Forbin #18 opt on Col. on pc	4fr	1642	" Effets, 1850 18L engr (4f) 15x14	4fr
1587	" same, Habilitacion F#2 opt on Col	2.50fr	1643	" " 1850 60L typo #21A (3VF) 17x17	6fr
1588	" " " F#4 opt on Col. on pc-----	7.50fr	1644	" " 1860 14L on rose (4VF) 15x15	5fr
	all above lots pch cxl on pc		1645	" 1850-63 106 diff cat. nos.-----SB	50.00
1589	Peru, Documentary, 55 diff to 5 Sol SB	15.00	1646	" Specialized Collect of 604 diff	
1590	Salvador, Municipal Forb #71-----	15fr		in stock book w/vars and errors MB	280.00
1591	" " Forb #81 w/backprint-----	8fr	1647	Montenegro, 25 diff 1881 on, F-VF--MB	4.50
1592	" 206 diff, select cond, 134 Forb		1648	Netherld Indies, 15 diff to 25 Guild SB10.00	
	listed, Est CV 180fr-----SB	75.00	1649	Romania, 42 diff early to 30's-----SB	8.00

1650	" 25 diff earlies, used-----MB	4.50	25 ore green, fine mint-----SB	4.00
1651	" Municipals, Braila #1' Bucharest		1701 RR stps, Sjaellandske Jernbaner, 8 Sk	
	#2B,3B,5B-----SB	3.00	blue, 12 Sk brown-----SB	6.00
1652	" 8 diff vals of rev imprints, prtd		1702 " Wurtenberg Staatsbahner, 50,70,90pf,	
	& embossed, both on end pc of ck SB	10.00	1,4,5 Mk VF mint-----SB	3.00
1653	Serbia, 19 diff 1881-1907 Spa jik		1703 New Zealand RR, Road Service Receipt,	
	CV 11.35, P-VF select cond-----MB	6.50	9 diff w/ser no. tab, 9 w/o tab SB	5.00
1654	Spain, Rev stpd paper, unused, 5 shts		1704 Austria, WWII Ration Folders, most	
	4 diff, 3¢, 50¢, 4P, 20P-----MB	4.00	w/some tickets, 24 items, 17 diff--SB	20.00
1655	" Madrid 1882 Anuncios Forb #20a,		1705 Ceylon telegraph halves, mix of 64,	
	compl min. sht of 25, mint OG---SB	7.00	44 diff, to 50 rupee-----SB	7.50
1656	Span. Cuba, 35 diff incl surcd & dbl		1706 Telegraphs, worldwide, 83 diff ----SB	25.00
	stamps, CV 61fr, select cond-----MB	40.00	1707 Sweepstake Tickets, mix of 40,	
1657	" " Transports #24 VF used, both		16 diff, mostly Irish-----SB	7.50
	halves w/ser nos-----SB	3.00	1708 Exhibition Labels, 100 diff 1920's-	
1658	" " Mantanzas Prov, 7 diff F-VF--SB	3.00	1930's, mostly Germany-----SB	10.00
1659	Cuba Repl, 45 diff mostly dated opts SB	3.00	1709 Bermuda Welfare Soc, 1931 Xmas Seal	
1660	" " Warranty stp for cigars exported,		Green Cat #61.2 VF-----CV	5.00
	2 diff \$ size + 3 tob strips-----SB	3.00	1710 France, Aero Club D'Auvergne, label	
1661	Span Philippines, Sellos #13-16, 19	12.10fr	on 6 diff color papers-----SB	5.00
1662	" " 29 diff mint OG CV 33.75fr---SB	15.00	LITERATURE	
1663	" P/Rico Aduanas #1A,2A,7,8,9,11;			
	Manifesto#2,3;Fact #2,7,9,12	10.45fr	1711 Scott U.S. Specialized 1977 ED VF SB	5.00
1664	" " Testaments #1,2,6,7,11,12----	5.60fr	1712 "Special Tax Stamps" Hines, 1976	
1665	Span Colonies, Cuba, P/Rico, Phils,		138 pgs PB, New-----MB	5.00
	365 diff, some w/defects-----SB	75.00	1713 "Priced Cat of Local Postage Stps"	
1666	Switzerland, Basel-Stadt/Gasttaxe, mint		Hurt/Williams, 1942-45 5 part PB's	OPEN
	50Rp blk on pink, pt sht of 20 VF	OPEN	1714 "The Tax That Shook Wall Street",	
1667	" Canton Uri #1, compl min. sht of		Shedrowitz, 1973 20pgs PB-----SB	3.00
	30, VF mint OG CV 45fr-----SB	15.00	1715 "US 1st Issue Rev Stps" Georgi 1962	
1668	" same, Forb #2, compl min sht of 30		29pgs, PB, new-----SB	8.00
	VF mint OG CV 75fr-----SB	20.00	1716 "Philatelic Sidelines Handbooks"	
1669	" same, 5rp yellow, unlisted, part		#1,2,3 compl, Larsen, as new---SB	10.00
	sht of 15, VF mint OG-----SB	15.00	1717 Ruback Booklet #1 & 2, descrpt of	
MID-EAST, AFRICA, FAR-EAST - REVENUES			taxpays w/samples, 6 pgs-----SB	3.00
1670	Israel, 1970 Visa w/Isreal 5ag purple		1718 "Bibliography of Literature of Rev	
	& 10ag lilac revs-----OPEN		Stps" Schonfeld, 1954, 34pgs PB SB	5.00
1671	as above, w/(2) 10ag lilac, 5ag olive	OPEN	1719 Revenue Auction Cats, Robson Lowe Jul 74,	
1672	Lebanon, accum of 300, 50 ea 6 diff SB	18.00	Lilly 1968 (Siegel), C. Makepeace'68	OPEN
1672A	Liberia #1,1a,21,21a F-VF Hilchy CV	80.50	1720 "Adh Rev. Stps of Ireland", Brady	
1673	Japan, mix of 105, 36 diff incl 14		1973, 20pgs, PB, new-----SB	5.00
	blocks of 4-----SB	3.00	1721 "Rev Stps of Canada", Sissons 1964	
1673A	" mix of 126, 46 diff-----SB	7.50	35pgs, PB, like new-----SB	5.00
1674	Taiwan, Gen Revs, 32 diff-----SB	4.00	1722 "Rev Stps of France", Kremer, 1962	
1675	" Cosmetic tax, 30 varieties-----SB	9.00	32pgs, PB, new-----SB	5.00
1676	" Toilet Tissue tax, 6 diff-----SB	3.00	1723 "The 1765 Tax Stps for America",	
1677	" Elect Meter tax, round on foil (1203)	5.00	Koeppel, 1962, 27pgs, PB-----SB	7.50
1678	" Color TV tax, red & blue on foil		1724 "Nat'l Rev Stps of China", Bendig	
	w/Audit Tax inscription-----SB	15.00	1957, 16pgs, PB, as new-----SB	5.00
1679	" Refrig tax, recent type blk & red		1725 "US Cigarette Stps" Tolman, 1958	
	on foil (1206)-----SB	5.00	70pgs, PB-----SB	20.00
1680	" TV tax, red & blk on foil (693) SB	5.00	1726 "Fiscal Stps of Netherlands" Ensched	
1681	" Imported Tob/Wine VF mint (678) SB	3.00	1954, 38pgs, mimeographed-----MB	5.00
1682	" Paper tax (685), two stps, 1 w/		1727 American Revenuer, Feb '70, Mar '71	
	Audit Taxation opt-----SB	3.00	State Doc. Stp Cat, Hubbard, 22pgs	3.00
1683	" Artific Silk tax (680); Synth Silk		1728 "American Revenuer" 1963 Apr-Dec,	
	(679) 2 diff 1 w/HS audit tax 2x4"	4.00	7 copies excl Jan-Feb-Mar-----SB	3.50
1684	" Cosmetic (1273), Beverage, Spec		1729 Same, 1964 complete, 10 issues-----SB	5.00
	Cement (1591), Flat Glass (1274) SB	4.00	1730 Same, 1965 complete, 10 issues-----SB	5.00
1685	" Commodity Debt tax 3x6" (692)---SB	4.00	1731 Same, 1966 complete, 10 issues-----SB	5.00
1686	" Spice tax (684), Synthetic Silk		1732 Same, 1967 complete, 10 issues-----SB	5.00
	(679), Cement (1589) Beverage tax	4.00	1733 Same, 1968 complete, 10 issues-----SB	5.00
1687	" As 1685 w/HS Audit Tax" in Chinese	5.00	1734 Same, 1969 complete, 10 issues-----SB	5.00
1688	" Artificial Synth Textile (1265) SB	7.00	1735 Same, 1970 complete, 10 issues-----SB	5.00
1689	" Combined Textile tax (1593), tear	5.00	NET PRICE SALE	
1690	" as above w/HS Audit Tax -----SB	8.00		
1691	" 3 beverage, 2 lt bulb, 1 inner tube	5.50	The following items are being offered at a NET Price. Send order with your bid sheet, but on a separate sheet of paper, with your name & address. Do not send funds. Purchases will be added to your winning bids, but stamps will be sent immediately if an SASE is enclosed. Most items are in multiple supply and price is based on quantities available. For special cancels, condition description refers to the cancel, the base stamp might have defects. (XF-sharp, SON cxl; VF-clear strike; F-fair strike, or partial; VG-poor strike or small part of cancel) All items are returnable.	
1692	" Customs, Imported Commodities			
	(1584); Beverage taz (1582)-----SB	3.00		
1693	Taipei City, Elect Meter tax, blk &			
	red on foil, round (1204)-----SB	5.00		
Note: the numbers in parenthesis on				
the above lots are WEN phot nos.				
1694	World Revenues, 500 diff-----MB	20.00		
1695	World Revenues, 1000 diff-----MB	50.00		
WORLD CINDERELLAS' & MISC LOTS				
1696	Denmark RR stps, 9 diff 1950's-----SB	3.00		
1697	" RR stps, Veile-Vandel Jernbane,			
	10 ore red, 25 ore blue fine mint SB	4.00		
1698	" " Jydsk-Fyenske Jernbaner, 12 Sk			
	red-----SB	15.00		
1699	As above, 8 Sk green-----SB	15.00		
1700	Horsens Dampskibsselskab 15 ore red			

First Issue Varieties	
18-001	R24c DBL TFR throughout-----3.00
18-002	R24c DBLE TFR at top-----1.00
18-003	R27c DBL TFR in bot panel & UL
	corner-----2.00
	(continued on page 132)





180



219



229



234



285



290



184



192



193



201



202



235



236



249



250



251



256



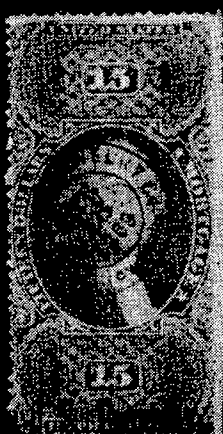
248



350



351



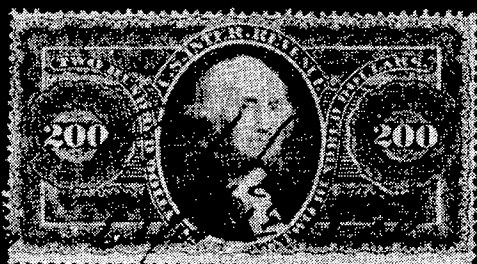
352



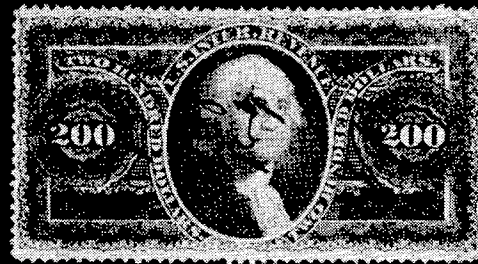
358



359



366



367



- 18-004 R27c DBL TFR on rt side & in CENTS---2.00
 18-005 R27c DBL TFR in "US"-----3.00
 18-006 R27c DBL TFR in bottom panel-----1.00
 18-007 R27c Complete DBL TFR, all over shift 4.00
 18-008 R33c DBL TFR, slight shift rt top corn2.00
 18-009 R33c 2 copies ea w/same constant mark
 at right edge of top panel-----1.25
 18-010 R22c DBL TFR in all 4 corner ornaments,
 stamp is defective-----2.00

- 18-011 R59c Twisted clockwise shift UL & LR
 corners, stp is defect-----1.50

First Issue Special Cancels-Suggestion: Many 1st
 issue red and orange stamps are darkened by chem-
 ical exposure to sulphur in paper or the atmo-
 sphere, making cancels hard to read. Soaking in
 Hydrogen Peroxide will reverse this action, improv-

(continued on page 134)



ing the stamp's appearance, and making the cancel much more legible.

18-012	Chollar Potosi M. Co (mining), lrg blue circ HS on R44c or R48c-----	2.50
18-013	as above on defect stp (pc missing)---	1.00
18-014	Same, fine black HS, dbl circ, R44c or R48c-----	2.50
18-015	as above, stp torn or defect (pc out) 1.00	
18-016	"E.B.Mining Co" (Eureka Bend) fine green HS on R24c or R27c-----	2.50
18-017	"Ophir Co/SF" (mining co) F-VF SON circ HS on R48c-----	3.00
18-018	"Savage M. Co/SF" VF blue oval on 25¢	3.00
18-019	"Savage Mining Co/SF" fine blue dbl. circ HS on R48c-----	3.00

Wells Fargo Cancels.

"W.F. & CO." small oval 21x16mm

18-020	R5a blk, month & year only VF-----	3.00
18-021	R5a blk, month-day-year F or VF-----	2.00
18-022	R5a blue, month-day-year For VF-----	3.00
18-023	R5b blk, w/mss date VF, only 3 copies	3.00
18-024	R5b blue, w/mss date, defective 1 only	3.00
18-025	R5b blk, month & year only, F or VF	2.00
18-026	R5c blk, without date F, only 4 copies	3.00
18-027	R5c blk, mo. & yr only, F-----	2.00
18-028	R5c blk, mo-day-yr F-----	1.50
18-029	R5c blue, w/o date, VF partial, 1 only	3.00
18-030	R5c RED, scarce mo & yr F, 1 only-----	5.00
18-031	R5c blue, mo-day-yr F-----	1.50
18-032	R6c blk, F or VF-----	1.00
18-033	R6c blue, w/o date F, stamp defect-----	2.00
18-034	R6c blue XF mo-yr only, stp def-----	3.00
18-035	R6c blue mo-day-yr, F or VF-----	1.00
18-036	R15c black F-----	1.50
18-037	R15c blue F or VF-----	1.50
18-038	R24b blk, mo & yr only, F or VF-----	3.00
18-039	R25b blue, mo-day-yr F-VF-----	4.00

"WELLS, FARGO & CO." Dbl circ cancel

18-040	R5c san-serif "S.F." F partial-----	2.00
18-041	R6c Fine, "CARSON"-----	2.00
18-042	R6c F or VF "VIRGINIA CITY"-----	2.00
18-043	R6c F-VF Sacramento-----	3.00
18-044	R6c F-VF San Francisco-----	3.00
18-045	R6c F or VF, town not identifiable-----	1.00
18-046	R15c F Virg. City, stp defect-----	2.00
18-047	R24b F Virg City, stp XF-----	4.00
18-048	R5a manuscript cxl "W.F. & CO." 1 only	5.00

Insurance Cancels

18-049	"Albany Ins. Co" F lrg blue circ R15c	3.00
18-050	"Grt West Ins" avg HS on R43c-----	1.50
18-051	"Northwest Mut Life Ins" oval, R54c or R69c-----	2.00

Railroad cancels

18-052	Phil & Reading P-6A VF on R6a or R15c	2.00
18-053	same, compl cxl on vert pair VF R6b	4.00
18-054	" P-6B w/o date VF R5c-----	3.00
18-055	" P-6B XF w/o date, R6c or R15c-----	3.00
18-056	" as above, stamp trimmed-----	1.00
18-057	" P-6B-1 HS date VF R5c-----	1.00
18-058	" same except HS vertical F, only 2	4.00
18-059	" P-6B-1 VF/XF R6c HS dates AUG 20 or DEC 20-----	1.00
18-060	" P-6B-1 VF R15c HS dates as above-----	1.00
18-061	" as above, HS vert R6c, 3 only-----	4.00
18-062	" P-6B-2 mss date, VF R5c-----	1.00
18-063	" as above F, HS vertical, 8 only-----	3.00
18-064	" P-6B-2 VF/XF ms date R6c-----	1.00
18-065	" P-6B-2 VF/XF ms date R15c-----	1.00
18-066	" P-6C XF on R6c or R15c-----	2.00
18-067	" P6C VF on R6c or R15c-----	1.00
18-068	" same, pair VF R6c-----	3.00
18-069	" same, block of 4 VF-----	5.00
18-070	" P-6E VF on R6c or R15c-----	1.50
18-071	" P-6E F on R6c or R15c-----	1.00
18-072	" P-6E w/date altered by pen-----	2.00
18-073	" P-6M VF R5c-----	4.00
18-074	" P-6M VF on R6b or R15c-----	3.00
18-075	" mss cxl diag up, VF on R15c-----	2.00
18-076	" as above exc initials underlined-----	2.00
18-077	" as above, add'tl pen stroke over initials, also. 3 copies only-----	3.00

18-078	" P-6N F/VF on R6c or R15c-----	3.00
18-079	Cen. RR of NJ, mss cxl C-6E VF R6c-----	3.00
18-080	" C6-G VF blue on R6c or R15c-----	2.00
18-081	" C-6D XF on R6c or R15c-----	3.00
18-082	" as above, VF on R6c or R15c-----	1.50
18-083	" C-6C XF green dh R6c or R15c-----	3.00
18-084	" as above, VF on R6c or R15c-----	1.00
18-085	" C-6B XF on R6c or R15c-----	3.00
18-086	" as above VF on R6c or R15c-----	1.00
18-087	Cinn, Dayton & East C-17 VF R6c-----	3.00
18-088	Cleveland & Toledo C-20A-1 VF on R6c-----	3.00
18-089	C.O.R.R mss cxl VF on R5c or R6c or R15c-----	3.00
18-090	H.P. & F.RR H-3A VF blue on R24c-----	3.50
18-091	LM & C & X RR, L-7A exc compl date, mo-day-yr, light strike on R6c-----	2.50
18-092	L.N.A. & C.RR, L-13 VF blue R15c-----	4.00
18-093	Mich Cent RR, M-8F VF on R9c-----	3.00
18-094	" M-8T blue VF R30c-----	3.00
18-095	" M-8T blue inverted on R22c-----	3.00
18-096	" M-8N blue VF on R27c-----	3.00
18-097	" M-8C VF on R42c-----	2.00
18-098	" M-8C VF on vert pair R34c or R36c-----	5.00
18-099	" M-8C VF on R34c or R36c or R37c-----	2.00
18-100	" M-8C-1 VF on R30c, stp defect-----	4.00
18-101	" M-8C VF on R30c-----	2.00
18-102	" M-8C F on R30c-----	1.00
18-103	" M-8C XF on R30c-----	3.00
18-104	" M-8C F on R22c lilac-----	2.00
18-105	" M-8C VF on R22c gray-----	3.00
18-106	" M-8C VF on R20c-----	2.00
18-107	" M-8C-1 VF on R20c-----	4.00
18-108	" M-8C F on R6c or R15c-----	1.50
18-109	Mich & Lk Shore M-9 F blue on R69c-----	3.00
18-110	O. & M.RR, O-2 san-serif VF blk R24c-----	2.50
18-111	same, exc greenish blk HS, VF on R24c	2.50
18-112	same, exc smaller year date, blk R24c	3.00
18-113	NYCRR, N-11C XF on R6c or R15c-----	3.00
18-114	" N-11C VF R6c or R15c, pairs and blks of 4, pro-rata-----	1.00
18-115	" N-11C VF on R16c-----	3.00
18-116	" N-11C XF on R19c-----	4.00
18-117	" N-11C VF on R3c-----	3.00
18-118	" N-11C VF+ R20c, few pairs pro-rata	2.00
18-119	" N-11C VF on R40c-----	3.00
18-120	" N-11C VF on R42c-----	2.00
18-121	" N-11C F on R54c-----	3.00
18-122	" N-11C-1 blue XF on R6c or R15c-----	3.00
18-123	" N-11C-1 blue VF R6c, R15c pairs & blks of 4 pro-rata-----	1.00
18-124	" N-11C-1 F blue R20c, few pairs p-r	3.00
18-125	" N-11C-1 VG blue R40c-----	2.00
18-126	" N-11J VF on R6c or R15c-----	2.00
18-127	" N-11J VF blue on R6c or R15c-----	3.00
18-128	" N-11J F on R24c-----	3.00
18-129	" N-11Q XF on R6c or R15c-----	3.00
18-130	" N-11Q VF on R6c or R15c, pairs p-r	1.50
18-131	" N-11T XF blue, some on pc, R6c, or R15c-----	3.00
18-132	" N-11T VF blue on R6c or R15c-----	2.00
18-133	" N-11T VF blue on R16c-----	4.00
18-134	" N-11T VF blue on R20c, pairs p-r-----	3.00
18-135	" N-11T VF blue R40c-----	3.00
18-136	" N-11T VF blue on R42c-----	3.00
18-137	" N-11T VF blue on VF R44c-----	3.00
18-138	R. & G. RR, R-9A mult blue cxl on R44c not too clear, VG-----	2.00
18-139	as above, better strike-----	3.50
18-140	" R-9A F to VG black HS on R112-----	2.50
18-141	Reading & Columbia, R-1A VF R6c or R15c	3.00
18-142	" R-1 F/VF on R5c-----	3.00
18-143	U.P.R.R., U-2A on R15c VF-----	3.00
18-144	" U-2A on R15c F-----	2.00

Hawaii

18-144A	R3 \$1 black, thick paper-----	2.50
18-144B	R3a \$1 gray, thin paper-----	2.50

U.S. Porto Rico

18-144C	Forb #10 1902 Excise 1¢ blue-----	1.00
18-145	same, #12 10¢ pink-----	1.50
18-146	same, #13 25¢ lilac-----	4.00
18-147	same, #14 50¢ bistre-----	2.00
18-148	same, #15 \$1 Dk bwn, blk Ser No-----	3.00
18-149	same, #15 \$1 yellow bwn, viol S/N-----	4.00

Canada Sissons or Brandon Nos.

18-183	War Tax R270 uncxld NG, VF centers-----	.75
18-183A	same, mint NH, avg centering-----	.75
18-183B	same, uncxld, avg centering-----	.50
18-183C	same, used, SE copies-----	.30
18-184	Bill Stamps, R23-----	.25
18-184A	same, block of 4-----	2.00
18-185	Manitoba Law R-8-----	.25
18-186	" R-9-----	.50
18-187	" R10-----	.25
18-188	New Brunswick Law R-12-----	2.50
18-189	Nova Scotia l¢ Hosp Tax on Stedman Bros. admission ticket VF-----	.50
18-190	Saskatch Elect Insp R-63 SE-----	2.00
18-191	" R64, SE-----	2.50
18-192	Ontario Law, R-69, VF pch cxl-----	.30
18-193	" R-70 VF pch cxl-----	.25
18-194	" R-72-----	.25
18-195	" R-73 spindle cxl, steel blue blk-----	.25
18-196	" R-73 Olive black-----	.25
18-197	" R-75-----	.25
18-198	Ont. Luxury Tax, R-94-----	.25
18-199	Ont. Stk Tfr, R-121 VF uncxld-----	.40
18-200	" R-132 pch cxl "W.C."-----	1.25
18-201	Quebec Law R-24, 12x12 thick paper-----	.25
18-201A	same, 12x12 thin paper-----	.25
18-201B	same, 11x12-----	.75
18-202	" R-56 perf 11 & perf 12 (sm size)---	.30
18-203	" R-57 perf 11 (sm size)-----	.25
18-204	" R-57 perf 12 (sm size-approx 41mm hi)---	.25
18-205	" R-57 perf 12 (lrg size-42mm high)---	.25
18-206	" R58 perf 12-----	.25
18-207	" Unemployment R186 (4VF) mint OG----	.50
18-208	" " R187 (2VF) mint OG-----	.50
18-209	" " R188 (2VF) mint OG-----	.75
18-210	" " R186,187,188 all VF used-----	.75
18-211	Canada Cigarette 1886 1/4OLB blk VF unused (C-230)-----	.25
18-212	" " 1889 "10" blk perf 12xroul, avg used cond, (G-240)-----	.75
18-213	" " 1897 "7" red VF mint (C-280)----	1.00
18-214	" " Ser C "20" & "25" imper (C371&78)---	.30

The American Revenuer, September, 1978

18-215 " " Ser C 8# on 20's imperf (C-602)- .30
 18-216 " Tobacco 1887 1/8LB blk VF mint NG
 (M-531)----- .25
 18-217 " Cigars Ser C "5" grn imperf (G-333) .30
 18-218 " Tob Strip, Canada Leaf 1/5 on 1 LB
 Green (P-147)----- .75
 18-219 " Tabac Can enTorg, open div, 1/2LB
 green w/o Ser No.)P236b)----- .50
 18-220 " " 1/2LB blk, perf w/Ser No. VF (P308).50
 18-221 " " 1/2LB grn Montreal imp p-12 (P470)1.25
 18-222 " " 1883 1/2LB grn Montreal p-12 (p474).75

India

18-223 Ct. Fee 2a on 18R F#42-----1.00
 18-224 Ct. Fee on High Ct, 2a VF unused #55 3.00
 18-225 Ct. Fee on High Ct, 4a #56 VF unused 2.00
 18-226 Ct. Fee opt on 8a Petition #90 VF
 unused-----2.75
 18-227 Ct. Fee on 5R Small Cause Ct #151 pcd 1.00
 18-228 High Court F#33, lrg Pch cxl-----1.00
 18-229 BHUTAN 1953 Fiscal, 2 trangkha red,
 See Oct '77 AR pg 138-----1.25
 18-229A as above, block of 4, VF cxld-----4.00
 18-230 Same, 4 tr green-----1.25
 18-230A as above, block of 4, VF cxld-----4.00

Allied Military Govt opts on Italy revenues Bush-Cass Cat. Nos.

18231 Indust & Comm AMG-VG 2L org 1C2 lft----- .30
 18-232 " " 3L blue 1C3 left----- .30
 18-233 " " 3L blue 1C3 right----- .30
 18-234 " " 5L grey blue 1C4 left----- .30
 18-235 " " same exc right stamp----- .30
 18-236 " " 10L bwn 1C5 left----- .30
 18-237 " " same except right----- .30
 18-238 " " 50L ultra 11x14 1C8 left----- .50
 18-239 " " same exc right----- .50
 18-240 Marca da Bollo AMG-FTT 10L red opt F38 .30
 18-241 " " 1L blk opt F40----- .30
 18-242 " " 2L " " F41----- .30
 18-243 " " 3L org, blk opt F42----- .50
 18-244 " " 4L blue, blk opt F43----- .30

18-245 " " 5L olive, blk opt F44----- .50
 18-246 " " 10L blk, blk opt F46----- .40
 18-247 " " 20L red, blk opt F47-----1.00
 18-248 " " 30L blue, blk opt F49-----1.00
 18-249 Indust & Comm, AMG-FTT, HS opt 1.20L
 brown, 1C25 lft-----1.00
 18-250 " " prtd opt 1L dk lilac 1C50 lft--- .30
 18-251 " " same exc pale lilac----- .30
 18-252 " " 2L org 1C51 lft----- .30
 18-253 " " 3L blue, 1C52 lft----- .30
 18-254 " " same exc right stp----- .50
 18-255 " " 5L blue, 1C53 lft----- .50
 18-256 " " 10L bwn, 1C54 lft----- .50
 18-257 " " 20L lilac, 1C55 lft----- .30
 18-258 " " 50L blue, 1C56 lft----- .40
 18-259 " " as above exc right stp----- .30
 18-260 " " 100L red, 1C57 lft----- .50
 18-261 " " 20L red 14x11 1/2 1C71 lft----- .50
 18-262 " " same exc right stp-----1.00
 18-263 " " 50L ultra, 11x14, 1C83 lft----- .50
 18-264 " " 300L gray blue, 14x14, 1C69 lft1.00
 18-265 " " same exc right stp-----1.00
 18-266 " " 300L gray blue, 14x14 small red
 opt, 1C107 left-----1.00
 18-267 " " same except right stp-----1.00
 18-268 " " 100L red 13 1/2 x 14 1C88A lft-----1.50
 18-269 " " same, 13 1/2 x 14, 1C88B lft-----1.50
 18-270 " " same, 14x14, 1C91 left-----1.50
 18-271 " " same, 13 1/2 x 14, 1C88B right-----1.50
 18-272 " " same, 14x14, 1C91 right-----1.50
 18-273 " " 150L grn, 14x14, 1C92 left-----1.50
 18-274 " " same, 13 1/2 x 14, 1C89 left-----1.50
 18-275 " " same, 14x14, 1C92 right-----1.50
 18-276 " " same, 13 1/2 x 14, 1C89 right-----1.50
 18-277 " " 1000L 14x14, 1C94 right-----1.50
 18-278 " " same, 14x13, 1C95 right-----1.50
 18-279 " " small opt, 50L 1C104 left----- .75
 18-280 " " same exc right stp----- .75
 18-281 " " 100L red, 1C105 lft----- .75
 18-282 " " same except right stamp----- .75
 18-283 " " 1L 1C98 right-----1.50

AUCTION RULES (Revised March 1976)

1. Only ARA members in good standing are eligible to participate in the auction.

2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.

3. All lots sold to the highest bidder at a slight advance over the next highest bid as follows: to \$3 no reduction; to \$10 by 50c; to \$25 by \$1; to \$50 by \$2; to \$75 by \$3; to \$100 by \$4; over \$100 by \$5. Lots may be grouped upon award if bidding warrants.

4. If only one bid is received for any lot, the bid shall be reduced to the SB, MB, Est, or CV if higher, or will stand without reduction if lower. For an OPEN lot, the bid will stand without reduction unless rejected under rule No. 2), but may be reduced at the Auction Manager's discretion.

5. Buy Bids, or bids under \$1.00 will not be accepted. Merely submit your maximum bid.

6. Bids must be submitted on the bid sheet enclosed, or a reproduction thereof. If additional space is required, use the same size paper and leave space for the adjusted award price. Bids received after the bid closing date, will not be entered.

7. In case of tie bids, the earliest postmark will be considered the winner.

8. In the descriptions, a hyphen between two numbers (viz. R214-222) indicates that all numbers be-

tween and including the listed numbers are present; the use of two bars (viz. R214//222) that not all are present.

9. Lots marked AS IS have not been counted, sorted, or appraised by the Auction Manager, and are not returnable. Bid accordingly.

10. Lots described as being damaged or having faults may not be returned because of faults or defects.

11. Where duplicate lots are listed, bid "Either-Or". When two or more identical lots are offered by the same owner, all lots will be awarded at the same price, equal to the 2nd, 3rd, etc. highest price as the case may be (or at the MB).

12. Invoice will be sent to each winning bidder, and lots will be forwarded upon receipt of full payment. All bids, correspondence, and payments shall be forwarded to the Auction Manager at the address shown. Payments are due within 10 days of receipt of notice of award, except under mitigating circumstances.

13. Postage, Handling, and Insurance will be billed to buyer by flat charge: 50c under \$20; \$1.00 over \$20; at cost if over 1 lb. and for registered or foreign mailing. All lots will be covered by ARA, Commercial, or P.O. Insurance.

14. Make all checks and money orders payable to the American Revenue Assn.

15. If, after the lots are delivered, the winning bidder shall prove to the Auction Manager that the lot has been mis-described, or not as

listed, or damaged and not so stated, the lot is returnable within 10 days for refund.

The placing of any bid constitutes acceptance of the foregoing rules. Realized prices will be published as soon after the sale as possible.

MAIL TO:

Don Duston, Auction Manager
 1314 25th Street - Peru, Ill. 61354
 Phone (815) 223-6687

Please note the following method of describing condition, where applicable, for individual items and small lots.

Condition will be described by a combination of a number and letters in parentheses, example, (2VF), the number representing the centering, and the letters representing appearance (Auction Manager's judgment), on the schedule below.

CENTERING

1-4 mgns, perfect centering
 2-4 mgns, normal centering
 3-4 mgns, off center
 4-close or just cut, one side, 3 margins
 5-cut into, one side, 3 margins
 6-cut into or just cut, 2 sides

APPEARANCE (Comparative)

S--Exceptional
 XF--Extra Fine

VF--Very Fine
 F--Fine
 VG--Very Good
 G--Good

ABBREVIATIONS USED

MB--Minimum Bid (Lower bids will not be entered)
 SB--Suggested Bid
 CV--Catalog Value
 Est--Owner's estimate of value
 CC or C XL--Cut Cancel

pc--Punched Cancel
 p/in--Perforated Initial Cxl
 pen--Pen Cxl ("X" or Lines)
 ms--Manuscript Cancel
 prtd cxl--Printed Cancel

HS--Hand Stamp Cancel
 Mix--Mixture, reasonable variety, but not all diff.
 Accum--Accumulation, includes much duplication
 Mess--This and that, good variety, not much duplication
 SON--Sock-on-the Nose cxl

mss--Handwritten Document
 MD--Minor Defect
 SE--Straight Edge, except those stamps existing only with normal SE will not be so noted

NH--Never Hinged
 NG--Uncxld, No Gum, CV as used not as mint
 w--with
 w o--without
 def--Defective
 *--Mint
 O--Used

18-284 " " 5L red opt IC101 right-----1.50
 18-285 " " 20L, IC103 right-----1.50

REALIZED PRICES - AUCTION 17

1-10.00,2-12.00,3-9.00,4-90.00,5-48.00,6-35.75,7-63.00,8-42.00,9-70.50,10-47.00,11-32.00,12-55-13-83.00,14-100.00,15-32.00,16-120.00,17-31.00,18-32.00,22-35.00,23-105.00,24-8.50,25-5.25,27-6.25,28-11.00,29-7.00,30-10.50,31-10.00,33-9.50,34-15.00,35-4.00,37-12.50,38-4.50,39-14.50,40-8.00,41-6.25,42-11.50,43-10.75,44-15.00,45-16.00,46-12.00,47-6.00,48-15.50,49-15.50,50-8.50,51-49.00,52-21.50,53-5.00,54-15.75,55-7.50,56-115.00,57-27.00,58-380.00,59-22.25,60-39.50,61-55.00,62-135.00,63-11.00,64-33.50,65-11.00,66-13.00,67-17.00,68-4.00,69-6.00,71-6.50,72-30.00,73-6.50,74-20.00,75-15.00,76-3.00,77-3.50,78-WD,79-2.00,80-6.00,81-5.00,83-3.00,84-3.00,85-WD,86-9.50,87-2.50,88-6.25,89-6.00,90-4.25,91-9.50,94-7.00,99-7.50,101-8.00,102-18.50,103-8.00,104-5.00,105-4.00,106-3.50,107-6.75,108-6.50,109-5.00,110-3.50,111-19.50,112-10.00,113-3.00,104-7.50,115-7.00,116-10.00,117-5.00,119-3.00,120-18.25,121-5.00,122-5.50,124-14.00,125-7.50,126-9.00,127-6.00,128-4.00,129-35.00,130-18.50,131-12.00,132-32.50,134-15.00,135-115.00,136-7.00,137-12.00,138-16.50,139-23.00,140-35.00,141-35.50,142-7.00,143-16.00,144-7.50,145-21.00,146-12.50,147-12.00,148-8.00,149-3.00,151-4.00,152-6.50,153-5.00,154-6.75,155-36.00,156-8.00,157-5.50,158-7.50,159-7.50,160-15.00,161-15.00,163-11.00,164-7.00,165-7.00,166-8.00,167-17.00,168-3.50,169-3.50,170-12.50,171-78.00,172-43.50,173-15.00,174-78.00,175-9.00,176-15.00,177-10.00,178-Rtd,179-6.50,180-7.00,181-18.00,182-32.00,183-3.00,184-3.50,185-13.00,186-3.75,187-3.00,188-18.50,189-7.50,190-5.00,191-3.00,192-32.00,193-62.00,194-10.50,196-5.50,198-5.00,199-5.50,200-3.50,201-3.50,202-WD,203-3.00,204-5.75,205-5.75,206-5.50,207-5.00,209-11.00,210-3.00,211-3.50,212-2.00,213-2.00,214-12.00,215-WD,216-16.00,217-3.00,218-4.00,219-8.00,220-6.00,221-3.00,222-5.50,223-30.00,224-4.00,225-205.00,226-8.00,227-10.00,228-5.00,229-8.00,230-4.25,231-5.00,232-5.00,233-23.50,234-5.00,235-4.50,236-3.50,237-12.00,238-3.50,239-5.50,240-9.50,241-8.50,242-20.00,243-24.50,244-5.00,245-4.00,246-8.50,247-13.00,248-11.00,249-17.50,250-12.75,251-5.00,252-5.50,253-8.50,254-28.00,255-16.00,256-14.50,257-4.00,258-14.00,259-4.00,260-3.25,261-6.25,262-6.00,263-16.00,264-4.00,265-9.50,267-6.00,268-18.00,269-1.50,270-29.00,271-6.50,272-4.25,273-1.50,274-6.00,275-3.00,276-2.50,277-3.50,278-WB,279-2.00,280-3.50,281-5.00,282-5.00,283-3.50,284-4.00,285-5.25,286-3.00,287-3.00,288-11.00,289-6.50,290-10.50,291-5.00,292-4.00,293-73.00,294-3.00,295-4.00,296-4.50,299-12.00,300-4.25,301-4.00,302-4.00,303-11.00,304-45.00,305-11.50,306-14.50,307-9.00,308-6.00,309-40.00,310-30.00,311-20.00,312-100.00,313-50.00,314-4.00,315-3.00,316-2.50,317-4.00,318-7.00,319-6.00,320-4.00,321-28.00,322-5.00,323-6.50,324-1.50,325-6.50,326-4.00,327-11.00,329-3.00,330-3.00,331-3.00,332-6.00,333-5.00,334-5.00,335-21.00,336-3.00,337-3.25,338-7.00,339-6.50,340-4.00,341-38.00,342-

63.50,343-28.00,344-20.00,354-58.00,346-17.50,348-60.50,349-4.00,350-1.00,351-14.00,352-7.00,353-5.00,354-12.00,355-11.50,357-25.00,358-4.00,359-5.00,361-Rtd,362-20.00,363-5.50,364-6.00,365-2.50,366-8.00,367-7.25,368-5.00,369-5.00,370-5.50,371-5.00,372-40.00,373-8.00,374-3.50,375-4.00,376-18.00,377-4.75,378-9.25,379-15.00,380-6.50,381-3.75,382-9.50,383-7.00,384-5.25,385-5.00,386-127.00,387-12.50,388-5.00,389-17.25,390-5.50,391-3.00,392-29.00,393-23.00,394-5.50,395-32.50,396-16.00,397-7.50,398-9.50,399-35.00,400-28.00,401-9.50,402-9.50,403-4.00,404-6.50,405-6.00,406-8.00,407-27.00,408-6.35,409-6.00,410-53.00,411-3.00,402-6.00,403-36.00,404-115.00,415-8.50,416-18.00,417-14.00,418-21.00,419-11.00,420-20.00,421-5.50,422-15.00,423-3.50,424-3.50,425-5.00,426-3.50,427-3.50,428-32.00,429-20.00,430-8.50,431-4.50,432-9.50,433-11.00,434-5.50,435-89.00,436-37.00,437-5.50,438-11.00,439-6.50,440-5.00,441-7.00,442-10.50,443-5.00,444-3.00,446-9.00,447-2.75,448-3.00,451-7.00,456-3.50,457-5.50,458-4.50,459-3.00,460-12.00,461-4.00,462-6.50,463-21.00,464-7.50,465-17.00,466-7.00,466A-58.00,466B-14.00,467-5.75,468-3.00,469-5.00,470-5.00,471-5.00,472-12.00,472A-30.00,

473-85.00,474-8.50,475-22.50,476-7.00,477-7.50,478-3.00,479-6.50,480-7.00,481-12.50,482-8.00,483-8.00,484-4.00,485-4.00,486-4.25,487-Rtd,488-3.00,489-3.00,490-4.25,491-26.00,492-8.50,493-16.00,494-8.00,495-5.50,496-21.00,497-15.00,498-5.75,499-3.00,500-9.00,401-4.50,502-5.00,503-8.50,504-7.00,505-2.25,506-3.50,507-11.00,508-5.50,509-5.00,510-3.50,511-3.50,512-41.00,513-3.50,514-27.00,515-15.00,516-3.75,517-8.50,518-1.25,519-63.00,520-6.00,521-13.00,522-11.00,523-4.25,524-9.50,525-6.00,526-5.50,527-3.00,528-5.00,529-8.00,530-3.50,531-3.00,532-7.50,533-2.00,534-7.50,535-7.00,536-4.50,537-6.50,539-6.00,540-14.00,541-27.00,542-7.00,543-9.75,545-5.00,546-10.50,547-22.00,548-5.50,549-13.50,550-5.50,551-28.00,552-5.50,553-3.00,554-32.00,555-8.50,556-WD,557-6.00,558-Rtd,559-2.50,561-15.00,563-3.00,564-3.00,565-5.50,566-6.00,568-3.50,569-4.50,570-3.00,574-6.50,575-21.00,576-4080.00,577-9.00,578-9.00,579-7.50,580-3.00,581-6.50,582-8.00,583-3.00,584-14.50,585-145.00,586-22.00,587-13.00,588-5.50,589-5.50,590-3.00,591-54.00,592-5.50,594-11.50,595-31.00,596-25.00,600-50.00,601-60.00,603-70.00,606-42.00,607-7.00,608-5.00,609-70.00,615-4.00,616-4.00,617-4.00,618-4.00,619-4.50,620-3.50,621-18.00,623-8.00,625-12.00,628-11.00,629-3.00,630-5.50,632-2.00,635-5.00,636-6.00,637-4.50,640-5.00,641-4.50,642-6.00,643-9.00,647-4.00,648-7.00,649-17.25,650-50.00,651-42.00,652-37.00,655-2.00,656-8.00,657-9.50,658-5.25,659-4.00,660-2.50,661-8.50,662-5.25,663-27.00,664-5.00,665-7.00,666-5.00,667-3.50,668-3.00,669-3.00,670-1.00,671-1.00,672-3.00,674-2.00,675-6.00,676-3.50,677-3.50,679-9.50,680-3.00,681-5.00,682-7.50,683-18.00,684-13.50,685-3.00,686-4.00,687-85.00,688-35.00,689-40.00,691-6.50,692-3.25,694-3.00,696-7.25,697-Rtd,698-Rtd,699-9.50,700-5.50,702-5.00,703-3.50,704-4.00,705-4.50,708-15.00,711-5.00,712-3.00,713-9.00,714-4.25,715-3.00,716-3.50,719-6.50,720-8.50,722-7.00,725-3.00,726-9.50,728-4.00,729-10.50,730-5.00,731-3.00,732-4.50,733-10.25,734-30.00,736-5.00,737-17.50,738-14.50,739-15.00,740-13.50,741-18.00,742-18.00,743-13.50,746-10.00,747-8.50,748-6.00,749-12.00,751-8.00,752-4.00,753-9.00,754-6.50,755-3.00,756-3.00,757-3.00,759-9.50,760-4.50,762-7.50,763-5.00,764-3.00,765-2.00,767-4.00,774-3.00,775-9.00,776-3.00,777-4.50,778-3.00,779-3.50,780-3.00,781-4.00,782-10.50,783-6.50,784-20.00,786-14.00,787-68.00,788-Rtd,789-225.00,790-8.50,791-3.50,792-4.00,793-10.00,794-12.50,795-14.50,796-6.50,797-21.00,798-29.00,799-20.00,800-25.00,801-8.00,802-17.50,803-7.50,804-7.50,805-6.00,806-4.50,807-5.00,808-19.00,809-15.00,810-10.50,811-7.50,812-8.00,813-5.00,815-9.00,816-12.00,817-25.00,819-32.00,820-6.00,821-Rtd,822-5.25,824-20.00,825-16.00,826-26.50,827-37.50,828-35.00,830-3.00,831-8.00,832-6.00,833-5.25,834-16.50,835-25.00,836-12.50,837-12.00,838-26.00,839-8.75,840-13.50,841-3.75

Chapter Notes

THE ALL IMPORTANT FACTOR OF PRICE

At a recent meeting of the New York Chapter of the ARA, Mr. Brian Bleckwenn spoke on methods of determining the condition of stamps.

If, he said, it is true that, to quote Scott, "Condition is the all important factor of price", then a knowledge of some techniques to determine a stamp's condition is necessary for all collectors. With simple equipment — stamp tongs, a black tray, and ordinary (not perfumed) lighter fluid — Mr. Bleckwenn showed such flaws as creases and thins of varying seriousness. Hinge remnants often hide a fault and used stamps should be carefully washed.

There was some discussion of exactly when the flaw would show itself most clearly in the fluid. Some thought just when the liquid touched the paper, others said it was clearest when beginning to dry. In the latter case, the crease or thin would dry before the rest of the stamp. This display, both interesting and valuable, was well received by the assembled group.

All collectors are invited to attend meetings of the New York Chapter held the first Thursday of each month (except July and August) at the Collectors' Club, 22 East 35th Street, New York. Meetings begin at 7:30 P.M.

SECRETARY'S REPORT

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

NEW MEMBERS

- 2864 ANDERSON, Daniel J., 7412 Graham Rd, Indianapolis, IN 46250, by William K. Bissey. World revs.
2826 ANDERSON, Mark D., H. E. Harris & Co., Inc, 645 Summer St, South Boston, MA 02210, by Michael E. Mead. Buyer, Harris & Co.; collects US Stuart head.
2856 ATKINS, George A., 525 Dogwood Dr, Eden, NC 27288, by "Stamps." Textile topicals, US embossed (esp. 19thC.), genl RR.
2827 BAKER, Charles J., 1521 Crestwood Lane, McLean, VA 22101, by Peggy Howard. US, France, US rev perfins.
2865 BARBOSA, Tim, 172 Belleville Ave, Apt 104, Bloomfield, NJ 07003, by G. M. Abrams. US revs and BOB.
2806 BATES, Ralston E., 580 Old Ranch Rd, Seal Beach, CA 90740, by G. M. Abrams. US Scott-listed revs, state revs, Mexico revs.
2851 BERGSTROM, Robert G., 1 N 457 Indian Knoll Rd, West Chicago, IL 60185, by Duane F. Zinkel. Brazil.
2863 BOYER, Charles L., 902 Feemster Lake Rd, Tupelo, MS 38801, by SPA. Most US BOB.
2866 CAHOON, Dr John Melvin, 8743 Marjory Dr, Mentor, OH 44060, by John L. McGuire. US, state, local-all areas.
CM2822 CARY, Bruce R., 1864 Clark St, Aurora, CO 80011, by Secretary. Dealer, Mile-High Philatelic, Inc; collects Austria revs.
2825 CHEN, S. M., 8th Fl., 201-1, Tuen Hwa North Rd, Taipei, Taiwan, ROC, by Chi Wen Yen and Ming Z. Huang. China.
2840 CLARKE, R. H., 195 Sunset Lane, Mantoloking, NJ 08738, by Secretary. US revs and postage dues.
2815 COCHRAN, H. G., 1107 Louisa, Rayville, LA 71269, by Dan Hoffman. Cotton revs.
2805 CONNOLLY, Curtis, 448 Park Dr, #6, Boston, MA 02215, by APS. Genl US.
2842 CORTRIGHT, James R., 415 Midland Ave, Wayne, PA 19087, by Edward Carvalho. Genl US and Penns. revs, bank checks.
2849 CROZIER, Wesley A., Box 241, Fair Haven, NJ 07701, by Richard D. Warren. Dealer, "Postal History"; all Scott-listed US and BNA, some cinderellas.
2845 DEMENY, Paul, 11 Rue Leon Cogniet, F75017 Paris, France, by H. Janton. France (trades other countries).
2821 DIETZ, Ralph, 225 Resler Dr, El Paso, TX 79912, by R. L. Casten. US BOB.
2823 DUENKI, Richard P., PO Box 272, 8058 Zurich Airport, Switzerland, by G. M. Abrams. Airmails and air topicals-balloons, zeppes, planes.
CM2836 DUTTA, A. K., 267A Chittaranjan Ave, Calcutta 700 006, India, by S. K. Chatterjee. World fiscals and cinderellas.
2843 ELLIOTT, Kevin, PO Box 285, Station B, Ottawa, Ont K1P 6C4, Canada, by APS. Topical-music.
2857 FELSKE, Henry, 391 Martilla Dr, Sudbury, Ont P3E 2K5, Canada, by G. M. Abrams. Canada revs and precancels.
2816 GAAB, Frederick, 25 Dennis Lane, Bethpage, NY 11714, by Secretary. US, states, AMG revs; Germany, Lundy, world locals.
2811 HANKINS, William R., 7215 Westminster Ave, Westminster, CA 92683, by G. M. Abrams. M&M-dealer, Westminster Stamp & Covers.
2861 HANSEN, Aksel J., 460 5th Ave N., Apt 338, Hopkins, MN 55343, by G. M. Abrams. All US revs, incl unlisted and states, esp. M&M.
CM2817 HASSE, Glenn E., 516 Rensvold Blvd, Moorhead, MN 56560, by G. M. Abrams. US and foreign revs and Xmas seals (collector/dealer).
2831 HAYES, Donald, 1531 29½ St, Rock Island, IL 61201, by G. M. Abrams. Revs and fiscals of Germany and states.
2846 HUMPHRIES, Gerald, 10442 8th SW, Seattle, WA 98146, by G. M. Abrams. US and foreign cinderellas.
2807 JOHNSON, Lemuel C., III, 6606 Brookhollow Dr, Raleigh, NC 27609, by Betty Walther. Canada revs, US ducks and misc revs.
2808 KASZERMAN, Ralph, 34 Headley Rd, Morristown, NJ 07960, by Secretary. Everything in 19thC. German locals, incl stationery, lit., etc.; 19thC. German revs and cinderellas.
2829 KNAPP, Ray, 1141 Broad St, Newark, NJ 07114, by Ogden D. Scoville. All revs and cinderellas.
2847 KNOPP, William, PO Box 2795, Lincoln, NE 68502, by Kenneth Pruess. Dealer.
2858 KOTANCHIK, James J., 49 Nashoba Rd, Acton, MA 01720, by G. M. Abrams. All US Scott-listed BOB, esp. newspapers, M&M, PO seals, dated docs and stock transfer (no ducks), incl proofs, TC proofs, specimens.
2832 LEVY, Louis, 5241 N. Hoynes, Apt 3S, Chicago, IL 60625, by APS. US first 3 issues, M&M and private ovpt, ducks.
2853 LOCKYEAR, Theodore, 555 Sycamore St, Evansville, IN 47708, by Leon C. Stone.
2859 LODHA, Rajesh Kumar, Post Box #16609, Calcutta 700 004, India, by G. M. Abrams. Dealer-revs and cinderellas of India, states, Nepal, Bhutan, Sikkim.
2867 LOECK, Robert C., 1714 S. 94th St, Omaha, NE 68124, by Ken Trettin. All US.
2850 LOHMAN, Garvin F., 1541 Sacramento St, Apt 3, San Francisco, CA 94109, by Secretary. Ireland, Guatemala.
2868 LUMIA, Peter J., 9 Broadway Ave, Madison, NJ 07940, by G. M. Abrams. US and world telephone and telegraphs.
2854 LUZITANO, George T., 5718 Ellsworth Ave, Pittsburgh, PA 15232, by William J. Marsh. China.
MANGOLD, Robert W., 180 Heather Dr, Atherton, CA 94025, by Peggy Howard. US revs and taxpays.
2809 MAYER, Victor M., PO Box 2556, 01000 Sao Paulo SP., Brazil, by APS. US, Brazil, Austria, Bosnia, Hungary, Albania.
2819 MCCARTHY, R. T., 72 Old Army Rd, Bernardsville, NJ 07924, by Sanford W. Fields. US check revs.
2812 MEAKIN, J. Leonard, 504 Sandy Valley Ct, Virginia Beach, VA 23452, by G. M. Abrams. Topical-railways, buses, streetcars, reptiles.

- 2818 MEHL, Philip D. 5311 Laconia Ave, Cincinnati, OH 45237, by G. M. Abrams. Topical-drum, bugles, bagpipes.
2838 MIENO, Rich, 1624 Mt. Pleasant, Northfield, IL 60093, by Ken Trettin. US M&M, wines, ducks, first 3 issues.
2869 NAEGELE, Charles M., 626 N. 15th St, Murphysboro, IL 62966, by Secretary. Ducks (collector/dealer).
2837 NALBANDIAN, Jack, PO Box A, Pilgrim Station, Warwick, RI 02888, by Ken Trettin. Dealer, J. Nalbandian, Inc-genl.
CM2833 PAGE, Robert T., 727 Western Ave, Santa Barbara, CA 93101, by Otto V. Barlow. US.
2810 PATEL, C. M., 44A Chestnut Grove, London SW12, England, by G. M. Abrams. Kenya, Uganda, Tanganyika, Br. East Africa, India, Hong Kong, GB.
2841 PERRY, Charles F., 18093 Prairie Ave, Torrance, CA 90504, by Eric Jackson.
2852 PETKEVICH, Charles J., 5549 Pine Terrace, Plantation, FL 33317, by Michael Murray. US and foreign revs.
2860 PIETTE, J.-C1., BP 446, Alger R. P., Algeria, by G. M. Abrams. Topical-railways, incl trams, subways, cable cars.
2834 RAHM, John P., Jr, 438 W. 10th Ave, Conshohocken PA 19428, by Ogden D. Scoville. US.
CM2839 RAMOS, Juan H., Rt 3, Sylvatus Ct, Greenville, SC 29609, by G. M. Abrams. US and state revs.
2813 SCHEJBAL, William J., 3423 Tennessee Ave, St. Louis, MO 63118, by Dan Hoffman. US tobacco, beer, state beers, cinderellas.
2835 SCOTT, Mark S., Rt 2, Box 14, Sheridan, OR 97378, by Peggy Howard. US first 3 issues.
2814 SILBERT, Laurence, 20 Forest Lane, Scarsdale, NY 10583, by G. M. Abrams. Philippines, Liberia; Senegal, Dahomey, Ireland (incl Br. issues), Israel (tab), Israel occup. (tab). Palestine (incl OPDA and HJZ), Trieste A and B, Fiume, Austria, Russian provinces, Slovakia, Bohemia-Moravia, Croatia, Korea, Ryukyus.
2870 SMITH, Jack R., 23 St. Josephs Dr, Stirling, NJ 07980, by G. M. Abrams. US revs.
2828 SNOW, John P., 4539 N. Bartlett Ave, Shorewood, WI 53211, by Ken Trettin. US ducks, state revs (collector/dealer).
2848 TURNER, Malcolm R., 5 Eskdale Rd, Paremata, Wellington, New Zealand, by G. M. Abrams. US, Canada and NZ revs, RR stamps, forgeries and reprints (collector/dealer).
2855 WALD, Kimber A., 208 Allendale Way, Camp Hill, PA 17011, by G. M. Abrams. Br. Commonwealth, Herm Island.
2824 WHITMORE, John S., 8563 Rudnick Ave, Canoga Park, CA 91304, by G. M. Abrams. US first 3 issues, early documentary and prop., stock transfer thru 1940, postage currency.
2839 WOODWARD, Ted, PO Box 2022, San Bernardino, CA 92406, by Eric Jackson. Dealer, Cougar Stamps-Canada only.
2820 WOOLDRIDGE, David P., 810 E. Prospect Ave, North Wales, PA 19454, by G. M. Abrams. M&M, newspapers, motor vehicle, ducks.
2844 ZIMMERMAN, Al, 843 Van Nest Ave, Bronx, NY 10462, by George Kramer. Dealer, "Al Zimmerman Covers"-all branches.
Highest membership number on this report is 2870

REINSTATED

- CM1052 Ronald Friedlander
1205 GERMAN, William J., PO Box 148, Palmyra, NJ 08065, by Don Duston. US, incl states and taxpays.

DROPPED (CHECK RETURNED NSF)

- 1683 Stuart B. Greenfield

DROPPED (CURRENT ADDRESS UNKNOWN)

- 249 Edwin T. Schumm

DECEASED

- 1320 Eugene Nesom
1535 Lee A. Shansky

ADDRESS CHANGES

- James R. Andreasen, Jr, 1010 Harrington Ave, College Station, TX 77840
David H. Atwater, Jr, General Exhibits, Inc, 2038 Washington Ave, Philadelphia, PA 19146
Barry Birnbaum, 1106 52nd St, Brooklyn, NY 11219
Richard D. Carlson, PO Box 2004, Arlington, VA 22202
Bruce N. Collins, Box 674, Hot Springs, AR 71901
Craig A. Engel, General Delivery, Arnold, CA 95223
Thom Hall, 3220 W. Arizona, Denver, CO 80219
Charles C. Howard, PO Box 1449, Minden, NB 89423
Margaret A. Howard, PO Box 1449, Minden, NV 89423
Thomas M. Kawamoto, 6850 Glenview Dr, San Jose, CA 95120
A. V. King, 845 41st SE, Paris, TX 75460
William G. Krempner, 885 De La Bosque, Bartow, FL 33830
Howard Lutz, 7902 Cherry Hill, Warren, OH 44484
Michael T. Mahler, 1725 The Promenade, #708, Santa Monica, CA 90401
Mack E. Matesen, 103C Glenview Rd, Alameda, CA 94501
Robert J. Maushammer, 12023 Insha Court, Reston, VA 22091
Gordon D. McHenry, Box 117, Osprey, FL 33559
Michael D. Milam, 838 S. Emerson, Denver, CO 80210
Charles Miller, Box 10551, Raleigh, NC 27605
Francis J. Miller, PO Box 173, Langlois, OR 97450
Glenn R. Norman, PO Box 1041, Oakville, Ont L6J 5E9, Canada
David L. Norridge, 28 Meadowbrook Dr, Mountain Home, AR 72653
Richard D. Palmer, West Valley Community, Hatfield, AR 71495
Kenneth Picklo, Coronado Palms, 2200 Coronado Ave, Sp #34, San Diego, CA 92154
Leif C. Ratliff, 366 Sugg St, Madisonville, KY 42431
Bernard Schaaf, MD, 321 N. 22nd St, Lafayette, IN 47904
Paul L. Schafer, 12314-B 36th Ave NE, Seattle, WA 98125
William A. Shevlin, 4550 Lawnvale Dr, Gainesville, VA 22065
Daniel W. Soule, 32 Gilbert St, Orono, ME 04473
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S. H. Wu, 2 Fl., #9, Lane 21, Chuan-Yuan Rd, Peitou, Taipei 112, Taiwan, ROC
Edward Zaluski, 8 Toronto Dr, Curtis Park, New Brunswick E1N 2A3, Canada

DONATIONS TO PUBLICATION FUND

Martin Erler \$1.25
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MEMBERSHIP STATUS

Previous membership total 1428
New members 66
Reinstated 2
Dropped 2
Deceased 2
Current membership total 1492

TREASURER'S REPORT FOR July 19, 1977-August 15, 1978

Beginning balance \$2,704.13
Deposits \$13,140.35
Expenses \$10,319.61
Balance ending August 15, 1978 \$5,524.87
Cash on hand \$10.75
Total assets \$5,535.62

Breakdown of expenses
Library \$422.05
Byrum catalogs \$462.50
Editor Expenses \$420.74
Advertising manager expenses \$54.45
Osage News Co., printing for TAR \$8,843.99
Misc. expenses, refunds, fees, etc. \$115.88
Totals \$10,319.61

Income
Auction \$768.80
Donations to publishing fund, sales of books, etc. \$1,747.85
Dues, airmail payments \$10,623.70

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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AFRICA FOR SALE: Eritrea 3 different \$5.00. Ethiopia 10c Revenue \$5.00, same on check \$10.00. Liberia complete first set (11 bicolors) OG Fine \$100.00, same uncanceled but appears used VG-F \$50.00, complete second set (8 reds) uncanceled, etc. VG-F \$85.00. Liberia 3 different \$5.00, one different \$1.00. Blackstamps, Paul Brenner, Box 129, Fort Lee, N. J. 07024. 308

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

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WANTED TO BUY - Australia London Customs Duty Stamps for research. With or without overprints. Loose or on cover, sheets or parts. Contact - Bruce Houghton, 75 Albert St., Prospect, SA 5082, Australia. 309

SALES DEPT. FINANCIAL REPORT

(Period 1 July 1977 to 30 June 1978)

(Note: In lieu of transferring excess funds from Sales to the Treasury, and subsequently billing same for both Sales and Presidential expenses, this report contains a combination of both, individually reported.)

RECEIPTS:
Sales of circuit books \$83.60
Commissions on circuits 178.90
Income from Auction 16 815.68
Income from Auction 17 665.14
Cash Brt Fwd, last report 1319.56
Total receipts 3062.88

EXPENDITURES:
Settlements for circuits lost in the mails (courtesy USPS) 290.31
Sales: Correspondence, circuit mailings, telecons, supplies, salesbooks 809.80
Presidency: Correspondence, repro, telecons, etc. 827.83
Total expenditures 1927.44

ASSETS:
Sales account, on deposit 1135.44
Auction account, reserve 650.00
Total assets 1785.44

LIABILITIES:
None

SUMMARY:
Sales receipts \$3062.88
Sales expenses (1100.11)

Sales Assets 1962.77
Presidential expenses (827.33)

Total Sales Assets 1135.44
Auction Assets 650.00

Total Assets 1785.44

(Letter — continued from front page)

Along this same line, even fully perforated items should be checked with a questioning attitude. Perforations have been added, more frequently than we would like to think, to enhance the value of a particular stamp. Case in point: the perforated \$1.00 Mortgage has a considerably higher catalog value than the imperf. I have personally seen a large number of very questionable "perf" \$1.00 Mortgage stamps. In fact, I have a reper example of this title in my reference collection. On other titles, stamps which have been reperforated on one or more sides, either to remove a straight-edge condition, or to remove originally damaged perfs, have also been seen. We should certainly always bear in mind that revenue stamps, especially the higher priced items, are no more immune from tampering than postage stamps.

Yet, how many times have any of us seen, for example, in an auction description for a given revenue stamp, the use of the word reperforated? An honest answer could only be "almost never". This logically, then brings up another question. Why do we see "reperforated" frequently in descriptions of U. S. postage stamps, but so very seldom, if ever, in a description of a U. S. revenue stamp? By far, the larger majority of dealers would not knowingly deceive their clients, be the buyers revenue collectors or what have you. Perhaps part of the answer is that the early postage issues appeared more frequently with straight-edges, and hence the temptation and potential for reperforation is greater. However, I truly believe and submit that another part of the answer is that we who collect revenues DO NOT examine the items we purchase as closely as do the collectors of postage issues. As a result, there is no great COLLECTOR PRESSURE for dealers to take into consideration and include this aspect, if found, in auction lot descriptions for revenue stamps. Possibly we have our own selves to partly blame for this situation.

The above comments are not "sour grapes". I hope the readers do not interpret them as such, since I have no bone to pick with anyone. These comments are intended to hopefully precipitate additional caution whenever any early U. S. revenue is purchased. Most revenue items are what they are supposed to be. But detecting, and subsequently rejecting, fraudulent items is what all revenue collectors should strive to do.

Returning to the articles previously referred to, and with due respect to both Al Shumsky and Tom Priester, I recommend that concepts such as "impossible to believe" and "never" be tempered somewhat. Rigid positions such as these leave any collector wide open for the possibility of error.

Scott's catalog and the Boston Revenue Book are indispensable reference tools for all U. S. revenue collectors, but no one should accept either publication as the final word or infallible. Both have been proven to be in error, by omission as well as questionable listings and data.

One of the most enjoyable aspects of collecting early revenues is the potential for finding unlisted or previously unreported varieties. However, when an unlisted perforation state or an unlisted plate variety is found, one should examine it very closely in a manner similar to the method used by Al Shumsky. If the variety "passes" this preliminary and thorough scrutiny, it might then be categorized as POTENTIAL genuine, keeping in mind that potentially genuine also assumes a possibility of being potentially not genuine. Value can then be assigned with either, or both potentials in mind. This value could be minimal or great, depending on the confidence, knowledge, and daring of the individual collector. But things should not stop at this point. In fact, here is where the real work just begins. Searching for additional information, searching for like examples, even searching for answers which will refute or establish its authenticity should be the next step.

If a collector is willing to put additional effort into his "find", he may in the end conclude that it is really not what he first thought it to be. But even if the end result on the particular item comes out negative, consider the enjoyment and knowledge which is gained during the process. And there is always the possibility that the "find" will turn out to be a true variety. Either way, the collector who is involved gains significantly. I suspect this has a great deal to do with what stamp collecting is all about.

Any and all correspondence - pro or con - on any of the above, will be welcomed by the writer.

Gene R. Gauthier, ARA

More and more collectors today are turning to revenues, where 19th Century classic and beautifully engraved stamps are available for cents, not dollars. We cover most countries, and always have collections and better single items for sale, so that you can make an immediate start in this interesting area of collecting. In addition, we hold a postal auction 3 times a year, where specialized collections, proofs and unique items are offered.



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AUCTION SEPTEMBER 29th

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- THAILAND 1883 Agriculture issue, proof sheet of 12 essays in green.
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