



# The American Revenuer

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## SINHALESE TRIPLETS The 3-Part Foreign Bill Stamps of Ceylon

by Louis S. & Janice M. Alfano

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A bill of exchange is a financial document (commonly known as a draft) by means of which a creditor (drawer) directs a debtor (drawee) to pay a sum of money to a third party, usually the creditor's bank. If the drawer and the drawee reside in the same state or country, the bill is an inland bill of exchange; if they reside in different states or countries, it is a foreign bill. In the case of foreign bills, payment is usually made through a bank in the drawee's state or country for transmission to the drawer's bank.

### Puerto Rico

#### The First Revenue Stamps of the United States Administration

by Howard B. Beaumont, ARA, HLM

The U.S. took possession of the Island of Puerto Rico on October 18, 1898. From then until April 30, 1900, the island was administered by a military general. The civil governor took charge May 1, 1900.

"No insular excise taxes were collected until December 7, 1899, when General Order No. 176, series 1899, imposed a tax of 3% upon alcoholic liquors manufactured in Puerto Rico and a tax of 1/10 of a cent on each box of matches". The order listed fourteen other items for which taxes or license fees were to be paid.

Taxes were collected by means of revenue stamps. So far we have not found records of the quantities of stamps issued. The following is from the report of the first civil governor covering May 1, 1900 to June 30, 1902:

I. R. stamps (old series received between May 1, 1900 and March 31, 1901:

May 1, 1900 (from late military govt.)	....	\$203,803.50
June 24, 1900; additional supply	.....	59,991.00
July 14, 1900	.....	5,006.00
Nov. 27, 1900	.....	1,209.90
		<u>270,010.40</u>

Puerto Rico — continued on page 56



Issue of 1895-Nos. 13, 14 & 15

In 1854, Great Britain issued the first series of fiscal stamps specifically designed to collect a tax on foreign bills of exchange. Three years later, in 1857, the State of California became the first of seven jurisdictions to issue a special stamp for each negotiable copy of a foreign bill. Because of the uncertainty of the international mails, foreign bills were generally issued in triplicate, any copy of which being paid, the other copies to stand void, each copy being transmitted by a different route in order to preclude loss by piracy, storms at sea, etc. Thus when Ceylon (which had been issuing foreign bill stamps since 1862) changed its currency from sterling to rupees in 1872, it was by no means an original idea to prepare their so-called three-part foreign bill stamps, which were issued on October 1, 1874.

The three-part foreign bill stamps of Ceylon are not the most prolific series of this type either. This distinction probably belongs to Argentina, which issued 1263 different between 1878 and 1913, and prepared an additional 36 which were not issued. Adding the 210 issued by the Province of Buenos Aires in 1876 and 1877 to these swells the grand total for Argentina to 1509. Another possible contender for quantity is Uruguay, which, beginning in the third quarter of 1908 issued a quarterly series

Ceylon — continued on page 35

# THE EDITOR NOTES...

...that member Tom Preister has reminded me that I have failed to identify the last two banner vignettes. They both come from ABN Company stock certificates. The January scene appeared on a certificate for less than 100 shares issued by S. D. Warren Company and was dated 1954. Miss February appeared on a National Tea Co. certificate for less than 100 shares dated 1937.

...that to keep this up to date, the vignette on this issue is from an unknown source. It was the end of an instrument of some sort that was clipped by Irv Silverman.

...that readers, authors and advertisers should please take note. In order to end the constant line of questions about when will a certain issue appear, or why did my April issue not come until May, etc. your editor has drawn up a publication schedule for TAR. This will be used as a guide. There will be definite attempts made to adhere to this schedule but it must be remembered that there are always factors such as weather and health that also play a part in the program. Publication will be 10 times per year (as now), publication will be every five weeks but the cover dates on the issues will remain the same. This means that some times TAR will arrive before the cover date and sometimes after. A short run down of the next few months schedule follows. In the future consult the masthead for the publication schedule. April 1979 issue: copy due editor March 21, expected publication date April 27; May issue: copy due editor April 25, publication June 1; June issue: copy due editor May 30, publication July 6; September issue: copy due editor July 18, publication August 24.

## The Dies of the U.S. Private Die Proprietary Medicine Stamps

by Richard F. Riley, ARA

Last month's installment XI concluded the series on the dies of the RS stamps. Since the series spanned considerable time, the following list has been prepared so that the reader may easily find all of the parts.

Part I with relevant references appeared in TAR 30(1), 1-5 (1976). Subsequent parts appeared as follows: Ibid. 47-51; 30-3; 143-6; 179-81; 31(2), 16-18; 62; 32(8), 144-5; 200-1, 4; 33(1), 8-9; 33(2), 26-7, 32; thus thinly covering one tip of this iceberg.

...that auction manager Don Duston advises that any members interested in a net price list of Switzerland should send him a #10 stamped, addressed envelope. He also mentions that the Schaufelberger catalog of Swiss Federal, Cantonal and municipal revenue stamps is available from HJMR Co. (Box 6638 Hollywood FL 33021) for \$11 + \$1.75 postage. Their order number is LSR26.

...that Paul Maureille (2 Rue Montesquieu, 33400 Talence, France) would like to hear from members who would be willing to trade postal material for foreign revenues. This note again from Don Duston.

...that two major publications in revenues are to be expected in May or June. First is a catalog of U.S. Beer Stamps by Tom Preister. Second is a reprint of Henry Holcombe's medicine articles. Watch the Revenuer for further details regarding both.

...that general show chairman for LINPEX, Kenneth Pruess (1441 Urbana Lane, Lincoln, NE 68505) announces that further information and a prospectus for the show can be obtained from him. LINPEX '79 will take place on October 20 and 21. Last year LINPEX was host to the ARA's convention.

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# PRESIDENT'S LETTER

Ogden D. Scoville

A few days ago I received a letter in answer to my column of January '79. The writer referred to me as an 'expert in tax paid's! He is right, I am. But that brought a question to mind. How did I get to be an expert?

Fortunately I lived where there was an active local AR meeting each month. There I was able to have contact with some of the most knowledgeable revenue collectors in this country. Most of us brought something to show, to trade, and sometimes material to give away. There was always material to inquire about.

It is amazing to me how answers to questions about material that I had little interest in would refer back to my specialty. For example, Charlie Hermann, one of the most knowledgeable men in the State Revenue field showed me some state bottle stamps. He had examples of state bottle stamps on the U. S. I. R. bottle stamps. And thus I came into knowledge about provisionals, private perforations, printed cancels and usages. I made a habit of writing down answers to questions and what I saw in other collector's albums.

If I were to make a list of my contacts it would have to include Dr. Thill with his sea stores and narcotics; Doc, Riley and his Match & Medicine; Newton and photography on stamps and express labels; the primitive lists put out by Springer have helped to organize many fields into a collectable order. Then there is correspondence with Lunan, Larson, Alfano, plus others like Gates, Moeler, Applegate, Chappell and others who are gone. I've written hundreds of letters over the past 25 years. Many replies contained both stamps and information. There is the club memberships and their invaluable bulletins. All imparting knowledge to those who want to read.

I've just finished an article for the Revenuer on U. S. Custom Stamps (scheduled for April .... KT). Many of you will say "This is good, the writer knows his stuff! So let me tell you how it was put together.

I brought a customs collection to the Los Angeles chapter meeting. Hermann brought his and I made notes. Springer made a list of his material and that was brought to the meeting. Everyone there checked it over. I compiled a new list and mailed it out to several other collectors. Lou Alfano made changes and mailed it to Mike Zinman and Ernest Wilkens, both of whom made changes. Wilkens made some suggestions as to style, method of listing and format plus additions. Back to the typewriter and a new list that was sent forth to Trettin, TAR editor. So when these people are listed as having had a part in the manuscript you must remember that they are big contributors to my knowledge. And through this article you have tapped the knowledge of all these people.

In most of life's endeavors, one does not become an expert by himself. Membership in the ARA is the biggest step one can take to learn about collecting fiscal stamps. It has furnished us with information, about stamps, shows, meetings, dealer's offers etc. Through your membership in the ARA you are becoming an expert too.

A few ARA members have been chosen to become officers and representatives and through this are able to repay some of the benefits we have derived from the ARA. Why don't you write about the item, the specialty that you have knowledge about? It's fun helping other collectors. And, you too will become an expert.

## Auction #18 Statistics

Total No. of Lots	1735
Lots Sold	1374
% Sold	78.6%
Lots unbid or Bids Rejected	317
Lots Returned	47
Lots Withdrawn	7
Number of Bidders	270
Number of Contributors	62
Total Realization Incl	
Net Price Sale	\$20,341.06
10% ARA Commission	\$2,034.10
Less Printing Cost	(\$370.09)
Less List Prep. & Photos	(\$62.00)
Less Auction Expense	(\$172.00)
Check to Sales Department	\$1,430.01

## Ceylon — continued from front page

through the second quarter of 1914, and then a series for the 1914-1915 fiscal year, bringing its total through this issue to 1155.

The two jurisdictions not previously mentioned which have issued foreign bill triplets are Mauritius, which issued 177 such stamps between 1869 and 1904, and Seychelles, which issued 24 of them (overprinted on the Mauritius issues) in 1898.

The fascination of the issues of Ceylon, which including all possible but unconfirmed varieties may number as many as 309, lies in the diversity of their philatelic aspects. Only perforation varieties and tete-beche items escape inclusion in this series (but can be found among the earlier issues of Ceylonese foreign bill stamps). These stamps, like all three-part foreign bill stamps, are se-tenant issues, being numbered in this case "Third," "Second," "First" from left to right. Many of the stamps are bicolors, and there is a color error. Approximately half of the stamps are provisional surcharges, including a surcharge on the error of color and a double surcharge. Finally, there are paper and watermark varieties. The "Sinhalese Triplets" are therefore fraught with possibilities for study and for research.

A cursory examination of even a small selection of used copies of these stamps reveals that they almost invariably bear two cancels. The explanation of this phenomenon (as elucidated by the late E. R. Vanderhoof) is that the Ceylonese Government placed these stamps in the hands of "agents" who in turn resold them to parties who had need of them. The earlier "cancel" was, in fact, the control mark of the agent (akin to the perforated initials punched into present-day postage

Ceylon — continued on page 58

## \* Belgian Revenues \*

19th & 20th centuries, some are Forbin listed, sent on approval. Others also available on request, please list interests.

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314

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# REPUBLIC OF CHINA COMMODITY TAX INSPECTION STAMPS

by Randall E. Burt, ARA

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## Historical Review

The purpose of this study is to present information on the current commodity tax collection systems and to establish a complete and accurate record of all commodity tax inspection stamps issued by the Republic of China. This study is provided for Chinese revenue specialists around the world.

Mr. Pei-ying Pai, Director Second Division, Department of Taxation, Ministry of Finance and Mr. George Kuo, Assistant Director, in a recent interview, provided information to enlighten specialists in Chinese revenue on current commodity tax inspection stamps issued by the Republic of China.

When Taiwan was occupied by Japan, everything possible was exported to finance its war effort. Consequently, when the island was returned to China under terms of the retrocession agreement in October, 1945, the economy of Taiwan appeared to have been drained. The tax collection system had been operated in a desultory manner through 1945.

Of the eleven taxable commodities controlled by the Taiwan Provincial Government in 1950, three were under the Taiwan Tobacco and Wine Monopoly Bureau. These three items accounted for approximately 50% of the annual tax receipts for all eleven commodities. As a stimulant to develop textile industries on Taiwan, in August 1949 the National Government reduced the commodity tax on cotton yarn from 15 to 3.5% (#1). The Taiwan Provincial Government was entrusted by the National Government with the collection of direct tax and commodity tax in the province since the retrocession of Taiwan (#3).

When the National Government withdrew from mainland China, Taipei was selected as the new capital. The Executive Yuan of the National Government directed that an overhaul of the national currency and tax collecting system be made through the Taiwan Provincial Government Department of Finance.

A "Draft Outline of Taiwan Tax Reform" was submitted in September, 1950, by the T. P. G. Department of Finance to the Executive Yuan of the National Government for approval. A Taiwan Reform Committee, consisting of 19 members directed by the Finance Commissioner of the Provincial Government, conducted a review of the R. O. C. tax system in November 1950. The Provincial Government submitted tax reform measures under the title "Provincial Regulations Governing Tax Collection in Taiwan" on December 30, 1950. These regulations, which provided for an overhaul of the tax collection system and a reduction of tax rates, became effective on January 1, 1951 (#3).

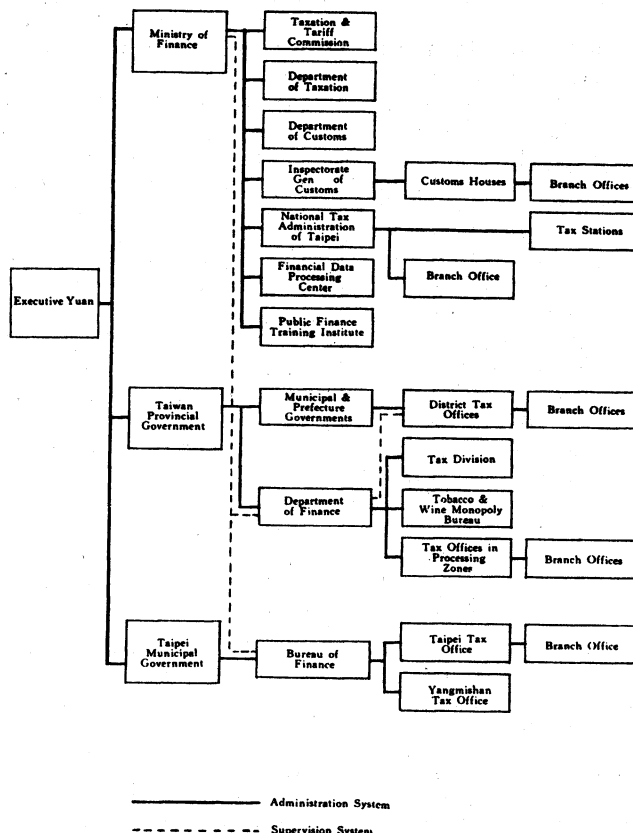
The types of taxes to be levied were reduced from twenty to eleven. These types of taxes were income tax, inheritance tax, stamp tax, commodity tax, land tax, business tax, slaughter-house tax, entertainment and amusement tax, vehicle license tax and household tax.

Commodity taxes were levied on eleven separate commodities by the Taiwan Provincial Government in 1951. These commodities were cigarettes, tobacco, matches, sugar, cotton yarn, cement, furs, import wines and beer, woolen yarn and thread, beverages and cosmetics.

Article 4 of the Statute On Commodity Tax lists the taxable commodities. This listing, with the addition of tax rates, comprises the commodity tax schedule. The text of Article 4 was revised on November 27, 1946; March 20, 1947; April 2, 1948; July 30, 1948; June 16, 1950; July 10, 1954; July 12, 1958; August 14, 1962; May 21, 1965; June 14, 1968 and July 26, 1972. (#4) Revisions included additions and deletions of certain commodities or changes in the requirement for using commodity tax inspection stamps on taxable commodities. Some revisions discontinued use of the tax stamps but continued collecting tax on those commodities.

The cosmetics tax rate of 150% was initially established under the May 16, 1952 revision. At this time the category "furs and leather" were taxed at the rate of 15%.

## Organization Chart of Tax Administration Ministry of Finance, Republic of China



Taxation and Tariff Commission, pub., TAXATION REPUBLIC OF CHINA, 1973. (Taipei, Taiwan: Ministry of Finance, January 1973), p. 3. Reprinted by permission of Ministry of Finance, Republic of China.

Revisions of 1954 included four new commodities, timber, paper, electric bulbs and rayon, each of which was taxed at 15% except for paper, which was only 5%. (#5) One of the more notable revisions promulgated at this time was the separation of cosmetics into three distinct tax groups, "A", "B" and "C" with the rates of 100%, 80% and 20% respectively. The July 10, 1954

(1) Ministry of Finance, pub., YEARBOOK OF FINANCIAL STATISTICS OF THE REPUBLIC OF CHINA, 1972. (Taipei, Taiwan: Department of Statistics, Ministry of Finance, 1972). p. 158.

(2) China Handbook Editorial Board (comp.), CHINA HANDBOOK 1951. (Taipei, Taiwan: China Publishing Company, 1951), p. 174.

(3) Ibid. p. 374.

(4) David C. C. Kang, comp. and pub., A COMPILATION OF THE LAWS OF THE REPUBLIC OF CHINA, VOL. 3, INVESTMENT, INTERNAL REVENUE & CUSTOMS DUTIES. (Taipei, Taiwan: David C. C. Kang, 1970), p. 635; personal interview with Mr. George Kuo, Assistant Director, Second Division, Department of Taxation, Ministry of Finance, Taipei, Taiwan, December 5, 1975; personal interview with Mr. Pai and Mr. Kuo, April 13, 1976.

(5) China Handbook Editorial Board, comp., CHINA HANDBOOK 1953-54. (Taipei, Taiwan: China Publishing Company, 1953), pp. 211-12.



## Plate Varieties

By Anthony Giacomelli, ARA

For this month's plate variety we again turn to the first issue revenue stamps. This time to Scott number R12, the 2c orange playing card stamp. This stamp was originally intended for use on packs of playing cards. Later due to the confusion with so many specified use stamps, it was declared that all stamps of the first issue could be used indiscriminately—except for the proprietary stamps. Several playing card manufacturers did use these stamps on their product leaving us stamps with their initials and dates as a cancel.

The illustrated stamp shows a very strong line of color extending the full length of the stamp from top to bottom. There are indications that the stamp above and below may also have extensions of this line.

It is a straight line passing through the "E" of "INTER." at the top and through the left part of "G" in "PLAYING" at the bottom. It should show up quite well in the illustration.

Several collectors have called this plate variety a cracked plate, but I consider it a very heavy scratch caused by careless handling of the plate. As usual I would like to hear from anyone that has this item or the stamp above or below it so as to determine the length of the line. Please write to me Anthony Giacomelli, 10917 Manzanita Dr. Sun City, AZ 85373.



revision increased the tax rate on matches to 20%. At this time the commodity tax schedule consisted of sixteen taxable commodities. (#6)

The revision of the commodity tax laws promulgated on July 12, 1958 included two new commodities, seasoning/cooking powders (MSG) and plate glass, which were taxed at 25% and 15% respectively. Commodity tax inspection stamps for all these commodities were included in the T. P. G. and N. T. A. T. series simultaneously. Usually designs for each of these tax stamps were duplicated in the other series.

Aluminum commodity tax inspection stamps for electrical appliances were approved for use with the May 21, 1965 revision to the Statute On Commodity Tax. (#7) Production of refrigerators, televisions and air conditioners increased steadily during this period. Radios and electric fans were included in this category and also received aluminum tax stamps in one series, T. P. B. or N. T. A. T., depending on factory location.

"Matches" was one of the original eleven commodities listed on the tax schedule promulgated in January, 1951. This category included safety matches and all sulphurated phosphorus matches.

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A 10% Tax was collected on matches until abolished on July 26, 1972 (#8)

The Taiwan Provincial Government issued large commodity tax inspection stamps for most commodities listed on the July, 1958 tax schedule. Bendig described several of these large 74x53mm tax stamps in the section on "wholesale quantities of goods by the manufacturer as evidence that wholesaler taxes have been paid." (#9)

The 1966 taxable commodities schedule consisted of twenty-five categories of taxable items under control of the Taiwan Provincial Government. A comparison of the commodity tax schedule for 1966 with the 1975 schedule reveals an impressive economic stability and growth achieved during that ten year period.

Many of the tax rate percentages are the same on both schedules. Some notable increases in commodity taxes were made on cement, 24% to 30%; plastics, 17% to 23%; and rubber tires, 17% to 20%. The commodity tax on matches and electric fans was discontinued on July 26, 1972. (#10) Other items deleted during that period were lumber products, radio receivers and steel bars. Furs and raw leather materials remained taxable, but the commodity tax inspection stamps were discontinued in March, 1971.

The 1975 taxable commodity schedule was reduced to only twenty-two categories. (#11) Mr. Pai explained that of the twenty-two categories of taxable commodities, eighteen categories require commodity tax inspection stamps to be affixed when the commodities are shipped from the factory or when the commodities are imported. (#12) Commodity taxes have never been required on goods manufactured for export.

There are only four taxable commodity categories which have been subdivided into twenty or thirty separate tax grades. (#13) All other taxable commodities have only a few grades, such as class "A" and "B" for vehicle tires and inner tubes.

There have been many design changes in the various commodity tax inspection stamps over the years. Until about seven years ago, these issues were printed by the Department of Finance of the Taiwan Provincial Government. Now they are printed separately by the Inspectorate General of Customs, the National

Tax Administration of Taipei and the Taiwan Provincial Government Department of Finance. (#14)

A display case in the Second Division, Department of Taxation, Ministry of Finance exhibits many of the taxable commodities. A small selection of items on display include some taxable beverages, toiletries, astringents, beauty creams, soap cakes, shampoo, nail polish and eye liner pencils.

The Ministry of Finance requires that a manufacturer apply for a permit prior to producing specific taxable commodities. A ten digit commodity unified code number, hereafter referred to as c.u.c.n., is assigned to each permit. This number is required to be printed on the container for each commodity. For example, a bar of cosmetic face soap may have the number 5303000908. The first two digits, 53, indicate cosmetic category; the second three digits, 030, is the factory number; the third group of digits, 009, indicates cosmetics, class "C"; and the last two digits, 08, is an inspection number used for making computer checks on a specific commodity. (#15)

Whether the new commodities are taxable is generally determined by the Taiwan Provincial Government or the National Tax Administration of Taipei. (#16) However, the Ministry of Finance has the authority for determining which commodities are taxable and for applying rates. (#17) When commodity tax inspection stamps are to be printed, the Taiwan Provincial Government or the National Tax Administration of Taipei requires the China Engraving and Printing Works to print them. Stamp design decisions are made by the Department of Finance, Taiwan Provincial Government, National Tax Administration of Taipei and the Inspectorate General of Customs, respectively.

The commodity tax inspection stamps for each commodity differ in color and shape for easier identification. Stamps affixed to imported taxable commodities are separated from those which are affixed to domestic taxable commodities. All commodity tax inspection stamps are printed on various types and grades of paper

China — continued on page 64



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(6) China Handbook Editorial Board, comp. CHINA HANDBOOK 1956-57. (Taipei, Taiwan: China Publishing Company, 1956), pp. 328-9.

(7) James Shen, pub., CHINA HANDBOOK 1965-66. (Taipei, Taiwan: China Publishing Company, 1966) p. 300.

(8) David C. C. Kang, LAWS OF THE REPUBLIC OF CHINA, VOL. 3, INTERNAL REVENUE, p. 641.

(9) A. W. Bendig, pub., REVENUE STAMPS OF TAIWAN, Second Edition, p. 7. The term "wholesale" has been incorrectly applied. All commodity tax stamps issued by the Republic of China are more closely related to the excise tax levied on commodities in the United States. This tax is sometimes referred to as a selective manufacturer's tax by the Ministry of Finance. There is no wholesale tax on commodities in the Republic of China.

(10) Taxation and Tariff Commission, pub., TAX LAWS OF THE REPUBLIC OF CHINA. (Taipei, Taiwan: Ministry of Finance, November, 1974), pp. 221-240.

(11) David C. C. Kang, LAWS OF THE REPUBLIC OF CHINA, VOL. 3, INTERNAL REVENUE, pp. 644-5. The 1976 taxable commodities schedule consists of twenty-six items. Rolled tobacco, cured leaf tobacco, foreign wines, liquor and beer are not taxed. These items are government controlled monopolies placed directly under the supervision of the Taiwan Tobacco and Wine Monopoly Bureau. Another category, iron bars and sheet steel, has been suspended from taxation since 1974. Therefore, only twenty-two categories are actually taxed.

(12) Ibid., Statute on Commodity Tax, Article 1, April 2, 1948, p. 635

(13) Personal interview with Mr. Pai and Mr. Kuo, Ministry of Finance, Taipei, Taiwan, October 21, 1975; appendixes 1, 2, 3, 4.

(14) Letter from Mr. Pei-ying Pai, Director, Second Division, Department of Taxation, Ministry of Finance, Taipei, Taiwan, October 8, 1975.

(15) Personal interview with Mr. Pai and Mr. Kuo, October 21, 1975.

(16) David C. C. Kang, Laws of the Republic of China, Vol. 3, Internal Revenue, pp. 644-5.

(17) Ibid., p. 643

ARA AUCTION #19  
Closing Date Apr. 27, 1979

All bids to be in multiples of 25¢. The Bid Sheet or a reasonable copy MUST be used except for overseas members. Prices for listed US issues are 1979 Scott. First Issue imperf & 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. Cancel dates on these are shown when legible. See listing of items offered at a NET PRICE 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 MB 85.00
- 2 R104TC blk of 4 pale blue & blk on bond, sheet margin at top, XF-----MB100.00
- 3 R120P4 blk of 4 on card, sht mgn top, XF-----MB135.00
- 4 R134P4 hor pair (LXF) on card-----MB 35.00
- 5 RB3P blk of 4 on india, XF-----MB 85.00
- 6 RB7P4 blk of 4 on card, XF-----MB 65.00
- 7 R143P3 Proof on india, back thin, pinhole-----MB 20.00
- 8 R146P3 on india, few small scuffs, crease-----CV 30.00
- 9 R147P4 on card VF, close at bottom PHOTO-----MB 70.00
- 10 R104TC Plate Proof on bond (2VF) crease-----CV 20.00
- 11 R24TC carmine proof on india, nicked corner, crease, looks fine-----CV 45.00
- \*\*\*\*\*
- 12 Proofs on card, Series 1879 Stamp for Imported Spirits with CPNS and Stub. 13 diff from 5 Gal to 130 Gal, set compl, black & green-----MB 1100.00
- \*\*\*\*\*
- 13 R1a (2F-VF) ms, 3 huge mgns, angles closes lft, lt crease-----CV 12.00
- 14 R7a (2VF) ms, 3 wide, 1 good margin-----SB 4.50
- 15 R7a (2F-VF) ms, ('63) 1 small, 3 huge mgns, sheet margin at left-----CV 4.50
- 16 R19a (4F-VF) ms ('63), 3 good to wide mgns, right margin angles close-----CV 8.50
- 17 R27a (1VF) red SON HS, 4 huge margins-----SB 4.00
- 18 R32a (2VF) HS (Apr '64) 4 good mgns, HS cuts CV10.00
- 19 R32a (4XF) SON HS, 3 good mgns, sm mgn rt-----CV 10.00
- 20 R33a (4VF) lt ms, PHOTO-----CV 25.00
- 21 R36a (4F) ms, 3 wide mgns, just touches rt-----CV 20.00
- 22 R36a (4F) ms, (Apr '63) 3 good mgns, close rt 20.00
- 23 R40a (1F-VF) ms, 4 wide mgns-----CV 7.00
- 24 R40a (2VF)ms, closed spindle tear, 4 lrg mgns 7.00
- 25 R41a (2F-VF) 4 wide mgns, SON HS "J.G.K'S.S." 15.00
- 26 R41a (2VG-F)ms, 4 good margins-----CV 15.00
- 27 R41a (2F) HS, 4 lrg to huge mgns, closed tear 15.00
- 28 R42a (2VF)ms (Jan63) 4 good to wide mgns-----CV 5.50
- 29 R42a (2VF)uncxld, 4 wide mgns-----CV 5.50
- 30 R42a (1F)ms, 4 wide mgns, crease-----CV 5.50
- 31 R43a (4VF)ms, 3 good, 1 sm mgn PHOTO-----CV 20.00
- 32 R43a (5F-VF)ms (Dec62) sht mgn top, just cuts lft.
- 33 R44a (1XF) SON red HS, 4 lrg mgns PHOTO-----SB 10.00
- 34 R44a (2VF)ms (Dec62) early date, 3 lrg mgns SB 5.00
- 35 R46a (2VF)ms ('63) 4 good margins-----CV 3.50
- 36 R50a (4VF)ms ('63) 3 good mgns, one small-----CV 8.50
- 37 R51a (2F)ms, 4 good mgns PHOTO-----CV 15.00
- 38 R52a (2VF) almost uncxld, 4 huge mgns PHOTO CV 14.00
- 39 R52a (4VF) SON HS, close at T, sht mgn PHOTO 14.00
- 40 R52a (4VF)ms, 3 lrg mgns, close right-----CV 14.00
- 41 R52a (4VF) blue SON HS (Nov63) 2 good, 2 sm mgns
- 42 R56a (1F)ms, 4 wide mgns, torn & rep'd crease 10.00
- 43 R56a (4VF) HS ('63) 3 wide mgns, good mgn bot 10.00
- 44 R57a (1XF) red customs HS, 4 wide mgns PHOTO MB 8.00
- 45 R57a (4XF)ms, wide mgns top & lft, close rt CV 8.00
- 46 R57a (5VF)ms (Dec64) 3 good to wide mgns-----CV 8.00
- 47 R59a (2VF)ms (Mar63) 4 good to wide mgns-----CV 5.50
- 48 R59a (2F)ms (Sep63) 4 nice mgns-----CV 5.50
- 49 R59a (2F-VF)ms, 2 huge, 2 lrg mgns, pen cxl penetrates stamp causing pinhole-----CV 5.50
- 50 R61a (4F)ms, light emboss cxl PHOTO-----CV 20.00
- 51 R62a (2VF) red ms, 4 good mgns-----CV 9.00
- 52 R62a (1XF) small neat ms (Oct62) early usage 4 large margins-----CV 9.00
- 53 R63a (4VF)ms, 3 wide mgns, close lft PHOTO-----CV 40.00
- 54 R64a (4F-VF)ms (May64) closed mgn tear, pinhe, 3 huge margins PHOTO-----CV 30.00
- 55 R64a (2VF)ms, good mgns PHOTO-----CV 30.00
- 56 R67a (4F)ms, 3 good mgns, sm mgn rt-----CV 10.00
- 57 R68a (1VF)ms, 4 huge mgns, closed mgn tear PHOTO
- 58 R68a (2VF)ms (Aug63) 4 wide mgns, pinhole PHOTO
- 59 R68a (4VF)ms (Sep63) 3 good mgns, sm mgn lft CV17.50
- 60 R68a (4F)ms, 3 lrg mgns, just cuts lft, corner thin-----CV 17.50
- 61 R69a (2VF)ms (Jan63) 3 lrg mgns, sht mgn, crease
- 62 R69a (1F-VF) SON HS "L.H. & CO." ms date, 4 good margins-----SB 5.00
- 63 R70a (4F-VF)ms (Aug64) 2 good, 2 sm mgns-----CV 10.00

- 64 R72a (2F-VF)ms (Aug63) 4 lrg mgns, repaired margin defect, looks good-----CV 12.00
- 65 R73a (2VF)ms, 4 good mgns-----CV 9.00
- 66 R75a (1F-VF)ms (Feb63) 4 good mgns, very sm thin
- 67 R75a (4F-VF)ms ('63) 2 good, 2 sm mgns-----CV 16.50
- 68 R75a (4F)ms (Jul63) 3 good mgns angle close, tear
- 69 R76a (2VF)ms (Apr63) 4 good mgns PHOTO-----CV 18.50
- 70 R76a (5VG-F)ms, 2 huge mgns, sht mgn bot, angles into stamp at left-----CV 18.50
- 71 R76a (4F-VF)ms (Feb63) 3 good to wide mgns, small mgn bot, mgn thin-----CV 18.50
- 72 R78a (1VF)ms, 4 good mgns PHOTO-----CV 10.00
- 73 R78a (1XF) red SON circ HS "L.B. & Co.", 4 wide margins, pinhole-----CV 10.00
- 74 R78a (2F-VF)ms (Jul68) wide mgns, closed tear SB6.00
- 75 R78a (4VF)ms, 3 wide mgns, rt mgn angles close, crease-----CV 10.00
- 76 R79a (2VF) blue HS, very minor surface defect from 2mm normal paper crease PHOTO-----CV 250.00
- 77 R81a (2VF)ms (Mar63) 4 good mgns, crease tear PHOTO CV 37.50
- 78 R82a (2VF)ms (Apr64) 4 even mgns, PHOTO-----CV 25.00
- 79 R85a (4F)ms, 3 good mgns, close top, dry print, closed margin tear-----SB 12.00
- 80 R85a (4F) blue HS, thin PHOTO-----CV 35.00
- 81 R86a (6VF)ms, wide side mgns, close T & B PHOTO30.00
- 82 R89a (2VF)ms (Jun64) 4 even mgns, lt crease PHOTO CV 25.00
- 83 R90a (4F)ms (Jun 65) 3 good mgns, angles close at top PHOTO-----CV 25.00
- 84 R91a (4F) pen cxl, 2 wide mgns PHOTO-----CV 25.00
- 85 R97a (1XF)ms (Nov62) sharp color, 2mm closed margin tear, PHOTO-----CV 225.00
- 86 R98a (2VF)ms (Apr64) 2 lrg, 2 good mgns, corner thin-----CV 17.50
- 87 R98a (4F)ms, brown shade, 2 good, 2 sm mgns, crease, sm closed tear in mgn-----CV 17.50
- 88 R99a (1VF)ms, 3 wide, 1 good mgn, stamp is torn at hor crease & rep'd with backing paper, PHOTO-----CV 375.00
- 89 R101a (1VF)ms (Mar65) 4 wide mgns, thick paper, light vert crease PHOTO-----CV 60.00

First Issue Part Perfs

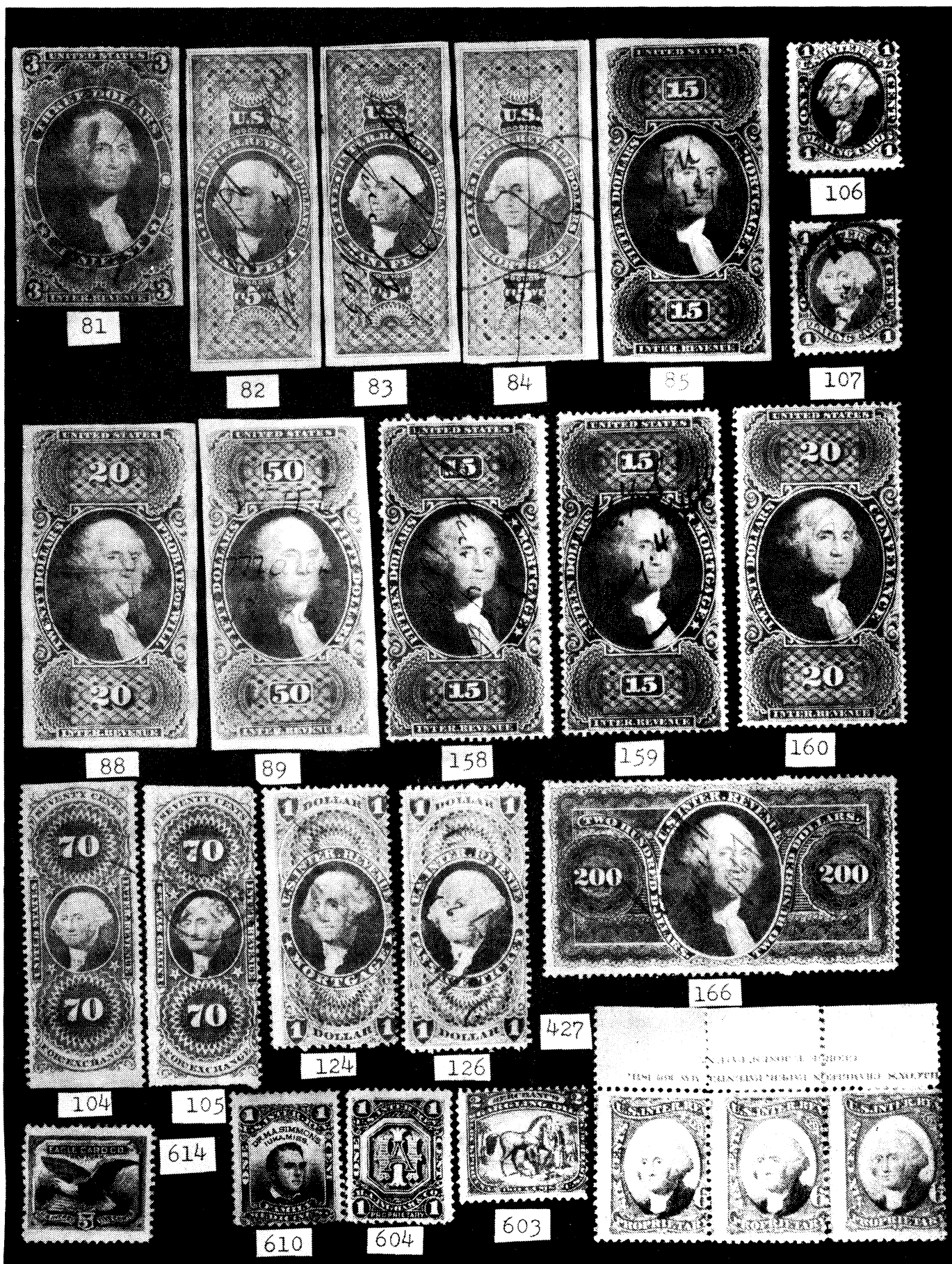
- 90 R1b (2F)ms, 4 wide mgns, crease-----CV 10.00
- 91 R13b (2F)ms, (Dec64) huge imperf mgns, tear CV 15.00
- 92 R19b (2F-VF)ms (Feb64) lrg imperf mgns-----CV 4.50
- 93 R24b (5VF) HS, huge imperf mgns show adjoining stamps, perfs cut rt-----CV 4.00
- 94 R40b (4F) HS, good imperf mgns, close rt-----CV 4.50
- 95 R42b (2F)ms, good imperf mgns, ctrd lft-----CV 7.00
- 96 R42b (4F-VF)ms, good imperf mgns, close rt-----CV 7.00
- 97 R43b (2F-VF)ms, wide top mgn, sheet mgn bot-----CV 4.00
- 98 R43b (2F), R44b (4VG-F), \$52b (5F) all ms w/wide imperf margins-----CV 15.50
- 99 R45b (4VG-F)ms, huge imperf mgns, close sides 15.00
- 100 R46b (4F)ms, good top mgn, sheet mgn at bot CV 3.50
- 101 R52b (4F) blue H/bone cxl, good imperf mgns CV 11.00
- 102 R55b (2VF)ms (Mar63) 4 good mgns-----CV 5.25
- 103 R62b (4F)ms, good imperf mgns, close rt-----CV 15.00
- 104 R65b (1XF) lt blue HS, closed cut PHOTO-----CV 35.00
- 105 R65b (5VF) HS, 3 wide mgns, just cuts rt, few short perfs PHOTO-----CV 35.00

First Issue Perforated

- 106 R2c (5F-VF)ms, perfs cut T, lt crease PHOTO CV 60.00
- 107 R2c (2VG-F) HS "H.C./PHIL" (Harry Cohen), corner crease PHOTO-----CV 60.00
- 108 R2c (2VF)ms, closed tear, pulled perf-----CV 60.00
- 109 R8c (4F-VF)ms, wing margin right-----CV 4.50
- 110 R12c (5F)ms, closed tear-----CV 6.00
- 111 R14c (4F-VF) pen cxl (lines) sharp color-----CV 7.75
- 112 R14c (5F) lt HS "Bogardus/Photog" wing mgn B CV 7.75
- 113 R17c (4VF)ms, lt scratch def across face PHOTO 45.00
- 114 R17c (5F) pen cxl, thins & creases CV 45.00 SB20.00
- 115 R41c (6F)ms, perfs close or just cut T & lft CV10.00
- 116 R50c (2VF-XF)ms, lt crease-----CV 8.00
- 117 R50c (5VF) perfs just cut right-----CV 8.00
- 118 R50c (2VG-F)ms, (smeared)-----CV 8.00
- 119 R51c (2F-VF)ms, crease, grey shade-----CV 12.50
- 120 R51c (6F) H/bone cxl, perfs close T & rt, bwn 12.50
- 121 R62c (4VF)ms, perfs close lft-----CV 9.00
- 122 R62c (5VF)ms, perfs just touch bot-----CV 9.00
- 123 R72c (2VF)ms-----CV 6.00
- 124 R73c (6VF)ms, perfs cut bot and right PHOTO CV 55.00
- 125 R73c (6VF)ms, perfs cut top & lft, crease, short perfs-----CV 55.00
- 126 R74c (5F)ms, perfs just cut right PHOTO-----CV 50.00
- 127 R74c (5F)ms, perfs cut in rt, few short perfsSB20.00
- 128 R74c (6F)ms, perfs cut bot & rt, few short perfs
- 129 R74c (5F)ms, perfs cut rt, filled pch cxl-----SB 15.00
- 130 R77c (1VF) HS "B.B. & Co."-----CV 15.00
- 131 R77c (4F-VF) SON HS "B.B. & Co."-----CV 15.00
- 132 R77c (4VF) lt blue HS, perfs just touch bot-----CV 15.00







133 R77c (4F) HS, perfs close rt, lt crease-----CV 15.00  
 134 R77c (6F-VF) blue HS-----CV 15.00  
 135 R79c (4VF) HS, H/bone cxl damaged mgn, rep'dSB 15.00  
 136 R79c (2F) HS, heavy thin-----CV 35.00  
 137 R79c (6VF)ms, perfs just cut T & lft, thins SB 12.00  
 138 R79c (4VG-F) blue HS's, hvy thin, pulled perSB 10.00  
 139 R80c (4F-VF) blue HS, brown shade-----CV 20.00  
 140 R80c (4VF) blue ms, bwn viol shade-----CV 20.00  
 141 R83c (6F-VF)ms, perfs just cut bot, close rtSB 6.00  
 142 R87c (2VF)ms, lt hor crease-----CV 12.00  
 143 R87c (4F-VF) blue HS, crease-----CV 12.00  
 144 R87c (6F) blue H/bone c/cxl, perfs cut bot SB 6.00  
 145 R88c (2VF)ms-----CV 3.00  
 146 R90c (2F)ms, crease-----CV 30.00  
 147 R90c (4F)ms, closed mgn tear, few short perfs 30.00  
 148 R91c (4F-VF)ms-----CV 7.50  
 149 R92c (4VF)ms, tan shade, perfs cut bot-----CV 8.50  
 150 R93c (2VF)ms, 2mm closed tear in top perf-----CV 10.00  
 151 R93c (4F-VF) looks uncxld, closed mgn tear CV 10.00  
 152 R94c (5F-VF)ms, perfs close T & rt, 2 short perfs CV 25.00  
 153 R95c (2VF) looks uncxld, small corner thin-----CV 11.00  
 154 R95c (4F-VF) black ms, perfs close left-----CV 11.00  
 155 R96c (4VF)ms, perfs close rt, natural creaseCV 11.00  
 156 R96c (4VF)ms, rep'd defects-----SB 5.00  
 157 R96c (5VF)ms, perfs cut rt, closed mgn tear CV 11.00  
 158 R97c (4VF)ms, perfs close lft, vert crease PHOTO  
 159 R97c (4VF)ms, lt natural paper crease PHOTO-----CV 40.00  
 160 R98c (2XF) lt ms PHOTO-----CV 12.00  
 161 R98c (4F) HS, thin spot-----CV 12.00  
 162 R100c (6VG-F)ms, perfs trimmed off left (SE)SB 10.00  
 163 R100c (5VF)ms, perfs just cut, crease PHOTO CV 35.00  
 164 R100d Silk Paper (6F-VF)ms, PHOTO-----CV 60.00  
 165 R101c (5F)ms, perfs cut lft PHOTO-----CV 45.00  
 166 R102c (2F-VF)ms, missing section of perfs  
 neatly repaired PHOTO-----CV 275.00  
 167 R1c/R42c, 31 diff + 4 shades R22c avg to better  
 condition-----'78 CV 29.23  
 168 R3c/R88c mix of 116, 45 diff most w/defs "78CV50.77  
 169 R30c//37b mix of 41, VG/F clean-----"78 CV 93.98  
 170 R40c//R53b mix of 79 VG/F, clean-----"78 CV 80.65  
 171 R43c/R63c, R78c incl #62c (6F) 20 diff, avgCV 22.51  
 172 R54b//82c mix of 57 VG/F, clean-----"78CV 27.65  
 173 R55b//R63c mix of 23 VG/F, clean-----"78 CV 52.95  
 174 R66a//R78c, R81c, 82c, 89c avg ctrs, F-VF appear 13.80  
 175 R66c//R78c, 9 diff w/R72c avg ctrs, F-VF appear 11.20  
 176 R81c, 82c, R84c-86c average cond-----CV 9.65  
 177 First Issues, 58 diff avg cond, some w/defs CV 39.67

#### First Issue Multiples

178 R24a hor pair (1VF)ms, lt hor crease-----CV 20.00  
 179 R33a hor pair, torn & re-spliced, rt corner  
 torn, wide margins, CV 85.00-----SB 20.00  
 180 R45a hor pair (1F)ms, two small punch cxls-----CV 18.50  
 181 R46a hor pair (2VF)ms, ink pen pierced one stp 18.50  
 182 R46a hor pair (2F-VF) SON HS, 2 sm pch cxls, tear  
 183 R48a hor pair (1F)ms, 2 sm pch cxls-----CV 20.00  
 184 R54a hor pair (2VF)ms, hvy vert crease, hor cr 25.00  
 185 R62a hor pair (4VF)ms, closed tear-----CV 25.00  
 186 R69a hor pair (4F-VF)ms, rep'd tear-----CV 12.00  
 187 R78a hor pair, XF appear but spliced at vert  
 crease tear, ms CV 30.00-----SB 10.00  
 188 R19b vert pair (2VF)ms-----CV 12.00  
 189 R19b vert pair (5F)ms, perfs cut rt-----CV 12.90  
 190 R25b vert strip of 3 (1XF)ms, lt creases PHOTO  
 MB 35.00  
 191 R27b vert strip of 3 (4VF)ms PHOTO-----SB 12.00  
 192 R42b vert pair (2VF)ms PHOTO-----CV 22.50  
 193 R42b vert pair (5F)ms, perfs just cut, hvy crease  
 through bottom stamp-----CV 22.50  
 194 R64b hor pair (5F)ms (Jan63) lrg bot mgn, close  
 at top, clipped corner-----SB 10.00  
 195 R16c vert strip of 4 (2VF) uncxld-----EstCV 20.00  
 196 R20c vert strip of 4 (6F) uncxld-----SB 8.00  
 197 R28c blk of 4 (6F) pen cxd, perfs def at bot 20.00  
 198 R34c vert blk of 8 (5VF) hor perfs shifted 2mm  
 downward-----SB 7.50  
 199 R36c, R44c VF blocks of 4-----CV 4.00  
 200 R39c vert pair (2VF) lt HS-----CV 35.00  
 201 R39c vert pair (5F) HS, top stp has defect in  
 margin from bad thin-----CV 35.00  
 202 R44c hor & vert strip of 4; strip of 3; 22 hor  
 pairs, avg to better condition-----SB 5.00  
 203 R45c hor strip of 3 (2VF)ms, nick in mgn-----CV 45.00  
 204 R45c hor pair (4VF)ms-----CV 30.00  
 205 R45c hor pair (5VF)ms, perfs just cut bot-----SB 15.00  
 206 R45c hor pair (1VF)ms, sm closed mgn tear-----CV 30.00  
 207 R47c hor pair, separated & re-attached (6F) SB 15.00  
 208 R50c hor pair (4VF) blue ms cxl-----CV 40.00  
 209 R52c vert pair (4F) pen cxl, bot perfs trimmed,  
 light grey shade CV 20.00-----SB 10.00  
 210 R52c hor pair (2F)ms, some separation-----CV 18.00  
 211 R57c hor pair (6VF)ms, perfs just cut T & lft 60.00  
 212 R61c hor pair (4VF)ms, milky blue shade-----CV 5.00

213 R61c hor pair (4F)ms, small scuff-----CV 5.00  
 214 R62c hor pair (4VF) pen cxl-----CV 25.00  
 215 R63c ultra, hor strip of 3 (4F-VF)ms-----Est CV 25.00  
 216 R69c blk of 4 (5F)ms, perf defs; hor strip of 3  
 (4VF)ms, brite orange shade-----SB 7.00  
 217 R69c hor pairs (6), vert pair (1), avg cond-CV 7.00  
 218 R70c hor pair (5VF) HS, perfs just cut lft-----CV 5.00  
 219 R70c hor pair (5F-VF)ms, perfs just cut bot-CV 5.00  
 220 R89c hor strip of 4 (5VF)ms, mgn defects-----SB 7.50  
 221 R89c hor strip of 3 (4XF)ms, creases-----EstCV 10.00  
 222 R93c hor pair (4VF)ms, closed mgn tear-----CV 40.00  
 223 R101c hor pair (4XF)ms, hard paper PHOTO-----CV100.00  
 224 R101c hor pair (4XF)ms, thick paper, hinge thinPHOTO

#### First Issue Double Transfers, Varieties, Etc.

225 R18c DBL TFR, slight dbl LR & UL corners (5F) CV 3.00  
 226 R24c with STITCH WATERMARK (6F-VF)ms----- OPEN  
 227 R26c blk of 10 (4XF) lt ms, DBL TFR in one stamp,  
 showing upper right ball double-----SB 15.00  
 228 R27c cracked plate thru "S" of US, VG w/def MB 5.00  
 229 R27c DBL TFR, wide downward shift showing in each  
 numeral as in 5¢ Agreement, wing mgn lft-----MB 5.00  
 230 R27c hor pair, DT in numerals of rt stp (4VF) SB7.50  
 231 R27c extreme DT in top & side panels & top numerals  
 stamp is off-center-----MB 4.00  
 232 R27c DT at top, off center-----SB 4.00  
 233 R34c DBL TFR, slight shift top left (6VF), not  
 the listed DT-----SB 3.00  
 234 R45a (1VF)ms, 4 lrg mgn, RE-WORKED FRAME-----SB 7.50  
 235 R55c Cracked Plate thru "N" of "ENTRY" avg CV 10.00  
 236 R58c DT at top over "CE" of "CENTS" avg cond CV 5.00  
 237 R59c Cracked Plate (C59) vert crack down across  
 2 stps, avg cond, pcd cxl, singles CV 10.00 SB 10.00  
 238 R59c (6VF) as above, top stamp only-----CV 10.00  
 239 R59c diag scratch across 2 stps, down thru "R" of  
 "MORTGAGE" & thru "E" of "CENTS" of bot stp CV 10.00  
 240 R59c Scratched Plate, 3 adjoining stps with diag-  
 onal scratch thru all 3 stps, singles CV 10.00  
 MB 15.00  
 241 R68c LEFT FRAMELINE DBL (6F-VF)-----CV 5.00

#### First Issues - Special Cancels

#### Printed Cancels

242 "L.C. & Co./JAN./1863" on R2b (6VG-F) PHOTO----- OPEN  
 243 "A.D." (script) on R2c (4F)closed tear, defs PHOTO  
 CV 60.00  
 244 "Kemp, Day & Co./New York" on R3c (6VF)-----SB 3.00  
 245 "Ruth & Fleming/Baltimore" sht mgn blk of 9 R3c  
 SB 15.00  
 246 "Newbauer & Co." on R13c, perfs cut top (5VF) SB3.00  
 247 "L. & C./1864" R28c (6VG-F), small defs----- OPEN  
**CUSTOMS CANCELS**  
 248 DEPOSIT-DUTY-EXCESS red HS on R63b (4VF)-----SB 3.00  
 249 Same, R67a (2VF) 3 good mgn, closed tear-----CV 10.00  
 250 Same, R67a (4F) 3 good mgn, 1 sm mgn-----CV 10.00  
 251 Same, R70a (2VF) sheet mgn bot-----MB 10.00  
 252 Same, R70a (4F) 1 wide, 3 good mgn, lt crease 10.00  
 253 Same, R72a (1XF) 4 lrg mgn, closed tear-----CV 12.00  
 254 "Cashier of Customs/Balt" blue circ R54c (6VF) OPEN  
 255 "Custom House/Phil" VF SON on R75c (4VF)-----SB 3.00  
 256 Same exc inverted, VF SON on R48c (4VF)-----SB 3.00  
 257 Same, VF SON on R60c (2VF)-----SB 3.00  
**Steamship & Express Company Cancels**  
 258 "JAPAN" blue SL on R68c (4F)-----SB 10.00  
 259 "JAPAN" blue SL on R68c (6F)thin, crease-----SB 7.50  
 260 "CHINA" blue SL on R68c (6F-VF) perfs trimmed SB7.50  
 261 "ADAMS EXPRESS COMPANY/NY" blue oval on R25a,  
 (5F) pinholes-----SB 4.00  
 262 "AMER. EXPRESS CO" circ HS on R1a (1F) PHOTO SB15.00

#### Insurance Company Cancels

263 "A.M. Ins Co." w/serifs SON circ R44c (6F)-----SB 3.00  
 264 "Fire Association" SON oval R44c (5F)-----SB 3.00  
 265 "GRT. WEST. INS" sharp SON blue oval R44c (6VF) 5.00  
 266 "LIVERPOOL & LONDON INS" VF oval R47c (6F) SB 4.00  
 267 "Pennsylvania Fire Ins Co" VF oval R46c (5VF)SB 5.00  
 268 "VT. MUTUAL FIRE INS CO." VF SON R46c (5VF) SB 5.00

#### Railroad Cancels

269 Bellefontaine Rwy #B-2 fair cxl on R6c (6F) SB 3.00  
 270 Same, hor pair ea w/ above cxl-----SB 6.00  
 271 Camden & Atlantic RR #C-2 (?) dbl circ HS, name in  
 capital letters R13c (2VF)-----SB 7.00  
 272 Central Pacific RR #C-7A fair SON R68c-----SB 4.00  
 273 Central Pacific RR #C7 VF SON on R68c (2VF) SB 4.00  
 274 Cent RR of NJ #C-6H blue partial SON R15c SB 3.00  
 275 Cent RR of NJ, 6 diff cks w/ revs, 3 diff HS SB 5.00  
 276 Chesire RR #C-8A fair blue mult strike R54c SB 4.00  
 277 Chic & Alton #C-9 VF blue SON R43b (2VF)-----MB 4.00  
 278 Chic & R. I. RR #C-12B fine blue partial R15c OPEN  
 279 Cleve, Painsv, & Astib #C-23 F-VF on R6c-----SB 4.00  
 280 Cleve & Toledo #C-20A-1 SON R69c (4VF)-----SB 5.00  
 281 Erie & NE & Erie & Pitt #E-6 F-VF R10c off-ctr OPEN  
 282 Grd Trunk West #G-2C VF blue R44c (2VF)-----SB 3.00  
 283 Cleve, Painsv & Ast #C-23A fair strike on R6c SB 3.00  
 284 Hartford, Prov & Fishkill #H-3A VF blue R24cSB 3.00

285 Jefferson RR #J-2 R48c (6VF)-----SB 5.00  
 286 Lehigh Valley #L-4A fine lt cxl R15c (2VF)---SB 3.00  
 287 Little Miami & Col & Xenia #L-7A-1 fine lt entire  
 cxl on R6c on piece-----SB 3.00  
 288 Same RR, #L-7K fine partial R6c (4VF)-----SB 3.00  
 289 L & N RR #L-10C blue partial R27c w/DT bot SB 5.00  
 290 Mahanoy & Broad Mt RR "Eng & Sup'ts Office"  
 partial R15c #M-2 (?) unlisted-----SB 7.50  
 291 Mich Cent #M-8C on R6c, 20c, 30c partial strikes 4.00  
 292 Mich Cent, blue M-8T R15c trimmed; M-8C on 20c  
 & on R30c-----SB 4.00  
 293 Mich Cent #M-8T VF blue R37c (2VF)-----SB 3.00  
 294 Mich Cent #M-8T VF blue R42c (6F)-----SB 3.00  
 295 Mich South & No Ind #M-10 fair entire cxl on  
 blk of 4 R6c-----SB 6.00  
 296 Mont & Champl #M-15 avg cxl R62c (2VF)-----SB 5.00  
 297 N.H. & Northhampt #N-33B fine partial R37c---SB 5.00  
 298 as above, VF partial on R6c, off ctr-----SB 3.00  
 299 NY & NH #N-9A VF blue R44c (4VF)-----SB 3.00  
 300 NYCRR #N-11C VF SON R9c, bot perfs cut-----SB 3.00  
 301 NYCRR #N-11C 2 VF SON cxls ea on vert pair R20c OPEN  
 302 NYCRR #N-11C-1 sharp blue R20c (2VF)-----MB 4.00  
 303 NYCRR #N-11C-1 fine blue R64c (2VF)-----SB 3.50  
 304 NYCRR #N-11i VF partial on \$44c (2VF)-----SB 3.50  
 305 NYCRR #N-11j fair SON R27c (2VF)-----SB 3.00  
 306 NYCRR #N-11j-1 partial blue on R15c (3VF)---SB 3.00  
 307 NYCRR #N-11t fine blue R53c (2VF)-----SB 5.00  
 308 "D.S. & Co." (NYCRR Agent) #N-11AQ exc prtd date  
 R41c (5F) perf defs-----CV 10.00  
 309 NYCRR, 15 cxls non-dupl as to cxl or stp, 14 to 704  
 SB 35.00  
 310 North Cent #N-14H VF SON R5c (6VF)-----SB 5.00  
 311 North N.H. #N-30A blue R15c on pc full cxl---SB 3.00  
 312 "Treasurer's Office/O.A.M. RR Co." (Orange, Alexand.,  
 & Manassas) #0-8 (?) blue dbl circ oval R81c SB 7.50  
 313 P&R RR #P-C fine SON R69c-----SB 4.00  
 314 P&R RR #P-6N w/Inverted date "31", fair cxl R15c OPEN  
 315 P.Ft.W. & C Ry/Chic Frt/Station" #P-11 (?) VF blue  
 partial in octagon frame R15c-----SB 3.00  
 316 same RR #P-11H, fair partial R25c (2VF)---SB 3.00  
 317 So. Carolina #S-12C fine partial R15c-----SB 4.00  
 318 Syracuse, Bingh & NY #S-15A VF SON R6c-----SB 5.00  
 319 Union Pac #U-2E VF blue R27c w/DT bot panel SB 5.00  
 320 Vt. Cen & Vt Canada #V-2A fine blue partial R15c OPEN  
 321 Western RR #W-1A fine SON on R24c (2VF)---SB 4.00  
 322 West. RR #W-1A VF SON R36c-----SB 4.00  
 323 as above VF on R42c (2VF)-----SB 4.00  
 324 West. RR #W-1D VF blue R6c off-ctr-----SB 3.00  
 325 West RR, mss cxl similar to #W-1J R25c (4F)- OPEN  
 326 Railroad cxls, 10 diff on 1st issues-----SB 15.00  
 Misc. Special Cancels  
 327 "DOUGHTY/BROTHERS./1865" (Photographers) VF vert  
 SL HS on R14c (2F-VF)-----SB 4.00  
 328 "F.HUMPREY'S" SON circ HS on ea stp of blk of 7  
 R15c, discolored, defects (Medicine Co. ?)--- OPEN  
 329 "B.Doyle, Akron, OH dlr in lumber, lath, &  
 shingles", SL HS R15c (2VF)-----SB 5.00  
 330 "S.F.GAS CO." blue SON oval R43c (6F)-----SB 5.00  
 331 "Spring Valley Water Works/S.F." lt blue SON  
 on R48c (2VF)-----SB 4.00  
 332 "W. & H." SL HS on R19c, 20c, 25c, 36c, 44c, 52c, 53c,  
 64c, 70c avg condition-----SB 15.00  
 333 "BRADY'S BEND IRON CO." VF SON on R135-----SB 3.00  
 334 Prtd RR or Express Co cxls, 10 diff on R163-SB 20.00  
 335 Prtd "St.L.S.W.Ry" red; St.L.S.W.Ry Co. of TEX def,  
 red; "St.L.S.W.Ry" black, all curved on R163 SB 5.00  
 336 Prtd cxls on 12 R163's, 4 diff + one on Prop SB 3.00  
 337 Amer Expr (3) & Adams Exp (8) cxls on R163, 11 diff  
 SB 10.00  
 338 Express Co Cxls on R163, 21 diff incl 5 mss-SB 15.00  
 339 Railroad cxls on R163, 78 diff, about 50 diff  
 RR's, mostly fine or better-----SB 60.00  
 340 Duplicates to the above, 19 diff-----SB 12.00  
 341 Wells Fargo HS cxls on 5 diff Mexican Revs See  
 AR Jan '78-----SB 10.00

#### SECOND AND THIRD ISSUES

342 R105 (1VF) blue HS-----CV 4.50  
 343 R105 (2VF) blue HS, small thin-----CV 4.50  
 344 R106 (4F) violet pen cxl-----CV 10.00  
 345 R108 (4F) H/bone c/cxl-----CV 15.00  
 346 R109 vert blk of 14 (2VF) pen cxl, 1t crease SB 20.00  
 347 R109, R118 (4VF) blks of 4, ms-----CV 11.00  
 348 R112 vert blk of 8 (5F-VF) pen cxl, 1 stp defs SB 10.00  
 349 R113 (2F-VF) blue H/bone c/cxl-----CV 12.00  
 350 R116 (4F) blue ms, perf defect-----CV 15.00  
 351 R117 (4VF) colorless H/bone lightly cuts-----CV 8.50  
 352 R119 (5F) hvy H/bone c/cxl PHOTO-----CV 85.00  
 353 R119 (6VF) blue HS, small thin PHOTO-----CV 85.00  
 354 R121 (2F)ms, thins, mgn tear, surf scuff PHOTO  
 Cv 150.00-----SB 50.00  
 355 R122 (4F) H/bone c/cxl PHOTO-----CV 50.00  
 356 R122 (6F) blue H/bone cxl, perfs cut lft---CV 50.00

357 R123 (2VF)ms, early usage 12/22/70-----SB 3.00  
 358 R123 VF hor pair, ms-----CV 7.00  
 359 R124 (2VF)ms, CV 7.50-----MB 4.00  
 360 R124 (4F), 1t c/cxl-----CV 7.50  
 361 R124 (6F-VF)ms, off-ctr, traces of imprint at T 7.50  
 362 R125 (4F-VF) ms-----CV 7.50  
 363 R126 (4VG) hvy H/bone cxl PHOTO-----CV 35.00  
 364 R126 (4F-VF)ms, perfs just touch top PHOTO---CV 35.00  
 365 R127 (2VF)ms, minute thin spot-----CV 4.75  
 366 R127 (6F-VF) blue HS, perfs cut rt, close T-CV 4.75  
 367 R128 (4VG-F) blk ms, perfs close rt-----CV 35.00  
 368 R128 (6F-VF) circ c/cxl, perfs cut T, crease 35.00  
 369 R128 (4F) blue H/bone cxl, hvy thin, close rt SB 15.00  
 370 R134 (2F-VF)ms-----CV 7.50  
 371 R142 (4VF) 1t colorless H/bone c/cxl-----CV 13.50  
 372 R142 (6F-VF) red HS, perfs cut bot, close lft 13.50  
 373 R143 (4VF) blue HS, perfs just touch top---CV 7.00  
 374 R143 (4VF) lt H/bone c/cxl, perfs close top-CV 7.00  
 375 R143 (4VG-F) blue H/bone c/cxl-----CV 7.00  
 376 R145 (2VF)ms-----CV 5.00  
 377 R145 (2F) blk H/bone c/cxl-----CV 5.00  
 378 R145 (3F)ms, ctrd left-----CV 5.00  
 379 R147 (6VF)ms, H/bone c/cxl perfs close B & lft 12.00  
 380 R148 (6VF)ms, perfs just touch top & lft---CV 7.00  
 381 R148 (6F) ms, perfs close top & right-----CV 7.00  
 382 R149 (4F) blue patent cxl HS cuts stp, close rt 25.00  
 383 R149 (5F-VF) blue HS, perfs just cut top & lft 25.00  
 384 R149 (2F) H/bone c/cxl, thin, rust spot---CV 25.00  
 385 R150 (6VG)ms, perfs cut top & left, round, brass  
 ferrule thru stamp-----CV 125.00

#### DOCUMENTARY ISSUES

386 R154 rt mgn strip of 3 w/imprint & Plt #541 (4VF)  
 mint, hinge thin-----CV 9.00  
 387 R155 3 mgn strips of 3 w/imprints & Plt Nos 507,  
 510, 512, some separation & re-joining-----SB 8.00  
 388 R154 rt mgn strip of 3 w/imprint & Plt #540  
 (5VF) OG-----CV 9.00  
 389 R154a (4VF) uncxld NG, opt is orange, crease CV 4.75  
 390 R155 top mgn strip of 3 w/impr & Plt #482 MNH 8.50  
 391 R154 Plt # & imprint strips of 3, 4 matched pos-  
 itions, VF full gum, all Plt #534, one w/smeared  
 opt, one stp w/thin-----CV 36.00  
 392 R155 as above, 4 matched positions, #483 VF OG 34.00  
 393 R159 (2F) part OG, few short perfs, closed margin  
 tear PHOTO-----CV 75.00  
 394 R159 (5F)ms, perfs cut rt, thin, crease---CV 60.00  
 395 R160 (2F) hvy blue HS-----CV 25.00  
 396 R160 (2VF) SON HS, hvy thin-----CV 25.00  
 397 R173 LL corn blk of 4 w/margin markings VF used OPEN  
 398 R177 (2VF) lt c/cxl, corner crease-----CV 15.00  
 399 R177 (4F-VF) lrg blue circ HS-----CV 50.00  
 400 R180 (2VG) lt varnish discolors stp, thin, small  
 tear in margin PHOTO-----CV 165.00  
 401 R181 (2F) viol HS, c/cxl, corner crease PHOTO 60.00  
 402 R183 (4VF) mint OG, hinged PHOTO-----CV 30.00  
 403 R192a SURCHARGE OMITTED (2VF) uncxld NG PHOTO 35.00  
 404 R195-220 25 diff compl exc R198 avg-VF no SE SB 9.00  
 405 R228, R229 both (2VF) unused NG top Plt # & inscript.  
 blocks of six-----SB 6.00  
 406 R229 top mgn blk of 6 w/imp & Plt #9903 (2VF) MNH  
 SB 5.00  
 407 R229-R245 compl, avg-VF, none cut, p/in, SE SB 5.00  
 408 R247 (2XF) almost uncxld-----CV 5.25  
 409 R281 (2VF) mint OG, 1t hinge-----CV 30.00  
 410 R291 (4F) HS, not SE, few short perfs-----CV 12.50  
 411 R293 (2F) viol HS, not SE-----CV 22.50  
 412 R405 (4F-VF) uncut, small ms cxl-----CV 15.00  
 413 R501, 2, 4, 5 all (2F-VF)ms, ea w/pinhole-----CV 7.40  
 414 R531 (1F-VF) blue HS, staple holes-----CV 25.00  
 415 R533 (2VF) blue HS-----CV 15.00  
 416 R730 (3F)ms, c/cxl, closed mgn tear-----CV 75.00  
 417 R724 (2F-VF) lt cxl, 1t crease-----CV 8.50  
 418 R727 (4VF) looks uncxld, 1t crease-----CV 5.25  
 419 R732 (2VF) HS, hvy c/cxl, staple holes PHOTO 100.00  
 420 Dated Docs, mix of 409, 106 diff, 1-5 each,  
 all conditions included-----CV 198.49  
 421 R733 (1VF) MNH top Plt # blk of 4 (#168105) CV 8.50  
 422 R733 blk of 4 (2VF) MNH Plt #168108 UL-----CV 8.50  
 423 R734 blk of 4 (2VF) MNH Plt #168353 UR-----CV 5.00  
 PROPRIETARY, STOCK TRANSFER, & MISC. ISSUES  
 424 RB4a, 2 copies w/blue prtd SL "E.K.H. & CO. Feb.  
 2, 1874" reading up and reading down-----SB 5.00  
 425 RB5a (5F) HS, hvy thin, perf & corner def CV 35.00  
 426 RB5b (2F) HS, thins, short corner perfs---CV 37.50  
 427 RB6a top mgn strip of 3 w/imprint, some  
 separation PHOTO-----SB 25.00  
 428 RB6b (4F) ms, closed tear-----CV 27.50  
 429 RB11c (3VF) pen cxl, sm thin, ctrd top & lft CV 6.00  
 430 RB11c (2VG-F) HS-----CV 6.00  
 431 RB13b (2VF) prtd "N.V.B. & CO./Sept.5, '74"---SB 3.00  
 432 RB13c (2VF) blue HS, mgn thin-----CV 18.50



433 RB14a (2VF) prtd circ "Humprey's Specific"---SB 3.00  
 434 RB14b (4F) HS, FAKE ROULETTES added----- OPEN  
 435 RB15c (2F) pen cxl (line)-----CV 14.00  
 436 RB15c (4F-VF) pen cxl (X)-----CV 14.00  
 437 RB15c (3F-VF)ms, small thins-----CV 14.00  
 438 RB16b (3XF) blue HS PHOTO-----CV 20.00  
 439 RB16b (4XF) blue fancy heart cxl (Vic Mauger ?)  
 PHOTO-----CV 20.00  
 440 RB16b (1VF) SE top, hvy thin, cxl as above---CV 20.00  
 441 RB17b (4F) HS-----CV 5.25  
 442 RB17b (6VF) lt pen, thin, perf defects-----CV 5.25  
 443 RB17b (2VF) prtd "T.F.M.M.Co./JAN/1878" dwn, thin  
 444 RB17b (6VF) prtd "T.F.M.M.Co." dwn (no date)CV 5.25  
 445 RB17c (6F) blue HS, thins PHOTO-----CV 50.00  
 446 RB18c (4VG) hvy HS, SE T & bot, lrg thin PHOTO 62.50  
 447 RB18c vert pair (5F) possibly rejoined-----CV 160.00  
 448 RB19b (6F) rgh perfs, 2 extra rows freak perfs 62.50  
 449 RB22 w/prtd cxl "Hobron/1901" unused, avg ctr OPEN  
 450 RB29 w/prtd ANTIKAMNIA (3-1-1901) (5VF)---SB 3.50  
 451 B/ship props, 8 diff prtd cxls-----SB 15.00  
 452 Prtd cxls on B/ship Props (7); B/ship Docs (8)  
 all different, 15 stamps-----MB 10.00  
 453 B/ship props, 60 w/mostly diff HS cxls-----SB 5.00  
 454 RB37 (3VF) mint, ctrd top & left-----CV 6.00  
 455 RB38 (4VF) mint, bot inscript strip of 4-----SB 4.00  
 456 RB61 (4VF) mint, hinged-----CV 16.00  
 457 RB65 (2VF) mint top Plt # 6780 & inscript blk of 8  
 458 RB66 blk of 6, inscript & Plt #3936 TOP, OG SB 5.00  
 459 1914-18 Props, 10 copies w/diff prtd cxls---SB 15.00  
 460 1914-18 Props w/diff prtd (6) or HS (15) cxl SB10.00  
 461 RD3 (3F) opt lines 3mm apart-----SB 3.00  
 462 RD4 blk of 6 (1VF) MNH Imp & Plt #27584 BOT SB 5.00  
 463 RD43 blk of 12 (4VF) mint imp & Plt #28150 T SB 6.00  
 464 RD289 (2VG) blk HS, hvy c/cxl-----CV 65.00  
 465 RD327 (4F) MNH, gum disturbance-----CV 10.00  
 466 RD334 (2VF) lt viol HS PHOTO-----CV 70.00  
 467 Dated Stock Transfers 1940-50 64 diff, avg SB 5.00  
 468 RE1-14 compl exc RE5, mint exc RE9, SE on 14CV 13.50  
 469 RE2, RE10 mint Plt # singles; RE20 Plt # strip of 3  
 470 RE3//RE147 mix of 65, 1 to 7 each-----CV 20.53  
 471 RE15//RE29 m/u avg ctrs, 4, 20 SE; 13 diff CV 16.97  
 472 RE19 (6VF) MNH, ctrd top & left-----CV 20.00  
 473 RE35//RE54 used/unused 9 diff w/RE44 VG p/in CV22.63  
 474 RE51 (3F-VF) viol SON HS-----CV 8.00  
 475 RE40 (2F) lt HS-----CV 12.00  
 476 RE60//RE81, RE83A//RE101 30 diff m/u most VF 21.99  
 477 RE82 (3VG-F) red HS, creases-----CV 11.00  
 478 RE108//RE203 24 diff VG-F, few w/defects---CV 25.06  
 479 RE110a hor pair, imperf vert, SE top unused CV 40.00  
 480 RE164 (2VF) green HS, usual staple holes---CV 20.00  
 481 RE177 (1F) staple holes, light soil smudges  
 PHOTO CV 275.00-----MB195.00  
 482 RE181 (2F-VF) viol HS-----CV 23.50  
 483 RE181 (3VF) viol HS-----CV 30.00  
 484 RE181 (2VG-F) p/in, closed tear, lt varnish-CV 6.00  
 485 RE194 (1F) sm surface scuff, nubbed corner-CV 17.50  
 486 RE196, 198, 198b (VG-F)-----CV 8.15  
 487 RE196a DOLLAR error (2F) on pc, lt varnish-CV 12.50  
 488 RE196a DOLLAR error (3F) very lt varn, blk HS 12.50  
 489 RE196a DOLLAR error (4F) blk HS, ctrd rt---CV 12.50  
 490 RE198, 198b (3F-VF) unused, crease-----CV 28.00  
 491 WINES, accum of 1400-1500, good variety but  
 much dupl, avg condition, incl multiples-----SB100.00  
 492 RF1 53 mint copies incl mults-----CV 13.25  
 493 RF1//RF28 accum of 107, 14 diff, 2 to 10 ea CV 49.40  
 494 RF3 23 copies w/diff dates, USPC cxls-----CV 6.90  
 495 RF4 (2F-VF) small scuff, lt thin-----CV 15.00  
 496 RF6a (4F) thin-----CV 20.00  
 497 RF9c (3F) blk surcharge, creases-----CV 6.50  
 498 RF10 (2VF) red "R.P.C.Co." PHOTO-----CV 22.50  
 499 RF10 (5VG-F) just cuts top, soiled, thin---CV 22.50  
 500 RF10a (3VG-F) crease, red "R.P.C.Co."-----SB 10.00  
 501 RF13 (2VG) spliced, thins, SE on 3 sides---CV 12.50  
 502 RF16 15 copies w/diff cxls-----CV 4.50  
 503 RF17 21 copies w/USPC cxls incl 10 inverted CV10.50  
 504 RF17 14 copies w/diff cxls-----CV 7.00  
 505 RF18 (4VF) red surcharge "P.P.C.Co."-----CV 10.00  
 506 RF18a (2VF) blue surcharge "P.P.C.Co."-----CV 10.00  
 507 RF19 19 copies w/guide line markings-----CV 3.42  
 508 RF21 8 copies (4 defect) w/7 diff cxls-----CV 20.00  
 509 RF22 10 steps w/7 diff cxls incl dates-----CV 10.00  
 510 RF23 27 copies w/14 diff comp pre-cxls---CV 3.00  
 511 RF24 10 diff cxls; RF25 7 diff cxls-----CV 9.50  
 512 P/Cards, accum of abt 500 (2 1/2 oz) 20-25 diff cxls  
 SB 50.00  
 513 RH1 blk of 8 (4VF) MNH imp & Plt #8880 Top SB 5.00  
 514 RI 1-13 set compl (2VF-4VF) mint OG, no SE---CV 17.95  
 515 RI 1-13 as above exc few w/lt crease or gum disturb.  
 516 RI 1-10 all (2VF-4VF) mint, none SE-----CV 7.20  
 517 RI1-7, 9, 10 9 diff mint blks of 4-----CV 22.80  
 518 RJ11 (2VF) almost unxcld-----CV 12.00  
 519 RJA9//77 mix of 48, 15 diff CV 70.00-----MB 35.00  
 520 RJA9a (2VF) small mgn tears-----CV 7.50  
 521 RJA9a (2VF) thins-----CV 20.00

522 RJA61a (1VF) red HS-----CV 22.50  
 523 RJA67a (1VF) lt wrinkles, thins-----CV 10.00  
 524 RJA67b (1VF) minor defs-----CV 10.00  
 525 RK16-19, 35, 36 6 steps avg cond, no SE---CV 4.35  
 526 RL1 (7 copies); RL2 (2 copies); RL5 (4 copies) 5.55  
 527 RM98 on small 1799 mss Prom Note (folded) VF MB10.00  
 528 RN-B1 on unused ck, East Tenn & Geo RR, train  
 vignette, corner of check cut----- OPEN  
 529 RN-B3 blue & pink ck, NB of No Amer, pc out SB 5.00  
 530 RN-B4 on VF bwn Rockland Cty NB, vig Liberty  
 riding an eagle-----SB 10.00  
 531 RN-B20 on check size receipt, Boot & shoe MfgSB10.00  
 532 RN-B20 Hardware & cutlery receipt converted  
 to check on NB of Portland, Oregon-----SB 10.00  
 533 RN-B20 on ck size receipt of Durkee Spice Co. OPEN  
 534 RN-C1 on small prtd 5"x8" receipt, King & co. OPEN  
 535 RN-C1, C2, C5 large cut squares-----SB 8.00  
 536 RN-C2 on Merchantile NB, NY ck, VF unused---SB 10.00  
 537 RN-C9 large cut square-----SB 6.00  
 538 RN-C16 large cut square, crease, about fine---SB 3.00  
 539 RN-C21 on 1st NB Zanesville, OH check, VF---SB 5.00  
 540 RN-C21 dark orange ck, Nath'l. Young Co. Central  
 City, Colo. VF-----SB 5.00  
 541 RN-C21 No. Pacific Trans Co. check, Bank of  
 Calif, SF ship vignette-----SB 7.00  
 542 RN-C21 San Jose Water Co. Calif VF violet ck SB 8.00  
 543 RN-D1 Nat'l City Bk, NY in "US GOLD COIN" VF---SB 6.00  
 544 RN-D1 Townsend NB, Mass Farmer vignette VF---SB 8.00  
 545 RN-D3 London & San Fran Bk, Calif VF red ck SB 6.00  
 546 RN-D7 Albany Cty Bk, VF unused, Liberty/Flag SB 6.00  
 547 RN-E7 Yuba Gravel Mining, No. Bloomfield, CA SB 5.00  
 548 RN-F1 VF bwn ck, Int'l Bk Cuyahoga Falls, OH SB 3.00  
 549 RN-G1 on fancy engraved Draft Montgomery Cty, Ill  
 Loan & Trust, 2 vignettes incl small train, c/cxl  
 550 RN-G1b "STAMP REDEEMED" hor on dk blue ck, Bank  
 of North Amer, c/cxl-----SB 10.00  
 551 RN-G1b (reads up) on dk blue check (water stains)  
 552 RN-H3 pair of unused Div cks, Farmers & Mech-  
 anics MB, Texas, tears along edge of cks---SB 5.00  
 553 RN-H3 on green prtd 1st NB Tamaqua, PA, 4  
 vignettes, VF-----SB 6.50  
 554 RN-J11 VF grn on pink ck, Union NB, Phil---SB 10.00  
 555 RN-J11 VF gold & green prtd ck, Hunterdon Cty  
 Nat'l Bk, Flemington, NJ-----SB 12.50  
 556 RN-L3 green Uncas NB, Norwich, CT VF-----SB 7.00  
 557 RN-L7 pale brown stp, grn on viol ck, Farmers  
 & Miners NB, Phil, c/cxl----- OPEN  
 558 RN-P5 LINCOLN, pair on pc of stock ctf---CV 5.00  
 559 RN-P5, RN-T4 both on one pc of stock ctf---CV 7.50  
 560 RN-X5a used Pere Marquette Parlor Car ticket MB15.00  
 561 RN's, 7 diff on 10 diff cks, incl D4, B5 pchdsSB10.00  
 562 RN's, 6 diff on Lanman & Kemp cks, 2 w/ opt  
 "GOLD", c/cxld-----SB 15.00  
 563 RN's 4 diff on 7 diff Canandaigua NY cks SB 7.00

#### MATCH & MEDICINES

564 R06c (4VF)-----CV 8.50  
 565 R09c (4VF) hvy thins, creased-----CV 4.00  
 566 R020a (4VF) mint OG PHOTO-----CV 15.00  
 567 R062c (2XF)-----CV 6.00  
 568 R064b (2VF) prtd "S.R.V.D. & CO.", lt crease SB 3.00  
 569 R064b (2F) prtd "SRVD", perf defects-----SB 3.00  
 570 R066u ultramarine (5F) mgn defs, hvy thin PHOTO  
 CV 80.00  
 571 R067b (2VF) lt crease-----CV 4.50  
 572 R073c (2XF) except thin-----CV 4.00  
 573 R083a (4F) thins, closed tear-----CV 15.00  
 574 R088a (2VF)-----CV 15.00  
 575 R094b (2XF) PHOTO-----CV 25.00  
 576/577 no lots  
 578 R0105b (1VF) PHOTO-----CV 20.00  
 579 R0108 (3F-VF) wing mgn top & lft, perf defs CV 9.00  
 580 R0109 (2VF)-----CV 3.50  
 581 R0110b (2F-VF) hor perfs shifted, looks SE T & B  
 582 R0123a 2 copies (4VF&6VG) w/prtd "G.W.G." red  
 and black opts-----CV 12.00  
 583 R0128c (6F) wing mgns top & lft, nubbed corn. 6.00  
 584 R0130c (5F) wing mgn top-----CV 4.00  
 585 R0133c (2XF)-----CV 5.00  
 586 R0134d (5VF) exc perfs trimmed 3 sides, thin,  
 pinhole-----CV 15.00  
 587 R0142a (4VF) lt crease-----CV 15.00  
 588 R0153d (3VF) ctrd left, lt crease-----CV 3.50  
 589 R0155bt DBL TFR (6VG) off ctr, defects-----CV 20.00  
 590 R0163a (2VF) lt crease-----SB 3.00  
 591 R0170d (5VF) rough perfs PHOTO-----CV 12.00  
 592 R0171b (2VF) exc rough perfs CV 3.50-----SB 3.50  
 593 R0171b (4VF) perfs close left-----CV 3.50  
 594 R0179d (2VF) exc perfs trimmed 3 sides PHOTO CV12.50  
 595 RS18a (2F) closed tear, mgn defects-----CV 10.00  
 596 RS38b (1XF) PHOTO-----CV 22.50  
 597 RS48d (4F) torn, creases, hvy thins-----CV 20.00  
 598 RS57d (5F-VF) small closed mgn tear-----CV 10.00  
 599 RS73b torn corner roughly rep'd, tears PHOTO CV25.00

600 RS85d (2VF)-----SB 3.00  
601 RS87 hor strip of 4 (5VF) perfs cut top-----SB 5.00  
602 RS88a (2VF)-----CV 5.00  
603 RS179 (6F-VF) perfs cut T & rt, lt soiling PHOTO CV 55.00  
604 RS142d (4VF) PHOTO-----CV 15.00  
605 RS156c (4XF) PHOTO-----CV 20.00  
606 RS159d (5F) tears, thins, major defs PHOTO-CV 40.00  
607 RS184d (4F) tears, perf defects-----CV 8.00  
608 RS185a trimmed to frame, thin, looks nice---CV 10.00  
609 RS196c (2XF)-----CV 6.00  
610 RS223b (5VF) perfs cut bottom PHOTO-----CV 22.50  
611 RS40d (2VF) lt creases-----CV 7.00  
612 RS278-306 compl, avg to VF cond-----MB 60.00  
613 RT22b (2VF) few short perfs-----CV 3.00  
614 RU7 (2F-VF) thin PHOTO-----CV 20.00  
615 RU10a (4F) corner thin, SE bottom-----CV 17.50  
616 Match Stps, 12 diff avg to better-----CV 14.45  
617 Match Stps 31 diff R06b//173b avg cond, most with defects CV58.10-----SB 30.00  
618 Match Stps 19 diff + 6 Medicines, avg cond CV 21.00  
619 Medicine stps R33b//296h 27 diff most w/defscv 42.93  
620 " 12 diff mostly better cond +RU14 & VF RT16d 18.35  
621 M & M's 17 diff, all with defects-----CV 42.90  
622 M & M's, mix of 91, 53 diff all defect, some are very poor-----'78 CV245.00  
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623 RVB1 BOATING STAMP (1VF) MNH with stub---CV 100.00  
624 RVB2 (2VF) MNH with stub-----CV 135.00  
625 RVB2 FINE COPY TIED TO ORIGINAL CTF OF OPERATION MB 40.00  
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DUCK STAMPS  
626 RW1 (2VF) mint, slight gum disturb PHOTO---CV110.00  
627 RW2 (2F) unckld NG, corner crease-----CV 45.00  
628 RW2 (3VF) unused, part OG, hvy thin, lt creases SB 25.00  
629 RW3 (2VF) mint, slight gum disturb PHOTO---CV110.00  
630 RW3 (3VF) mint OG, ctrd bot & lft, lt creases 110.00  
631 RW4 (2VF) mint, gum disturb, lt gum crease on back CV 45.00  
632 RW4 (6F-VF) signed cxl, perfs close T & lft CV 10.00  
633 RW5 (2VF) mint, slight gum disturb-----CV 55.00  
634 RW6 (2VF) mint, slight gum disturb-----CV 42.50  
635 RW6 (4VF) signed, small mgn at top-----CV 9.00  
636 RW7 (2VF) mint, slight gum disturb, lt gum creases  
637 RW7 (4VF) mint OG, hinged-----CV 42.50  
638 RW7 (4VF) signed, lt crease-----CV 7.00  
639 RW8 (1VF) mint, slight gum disturb-----CV 42.50  
640 RW8 (3F) mint, close 2 sides, nubbed corner-SB 5.00  
641 RW9 (2VF) mint, slight gum disturb, lt gum crease  
642 RW9 (4VF) mint, gum disturb-----CV 42.50  
643 RW10 (4VF) mint, slight gum disturb-----CV 27.50  
644 RW11 (2VF) mint NH-----CV 22.50  
645 RW11 (4VF) mint, minor gum disturb-----CV 22.50  
646 RW11 (6F) mint, gum crease, hvy hinge-----SB 8.00  
647 RW12 (4VF) MNH, very slight gum disturb-----CV 16.00  
648 RW12 (2VF) mint OG, SE rt, natural gum crease 16.00  
649 RW13 (1VF) mint-----CV 16.00  
650 RW13 (2VF) mint, gum disturbance-----CV 16.00  
651 RW13 (4VF) MNH, perfs close at top-----CV 16.00  
652 RW13 (4VF) mint OG, minor gum disturb, 1 pulled perf CV 16.00-----SB 8.50  
653 RW14 (2VF) mint OG-----CV 16.00  
654 RW15 (2VF) mint-----CV 21.00  
655 RW15 (4VF) mint OG, perfs close top-----CV 12.00  
656 RW16 (2VF) mint, slight gum disturbance-----CV 22.50  
657 RW17 (4VF) MNH, minor gum disturbance-----CV 22.50  
658 RW18 (2VF) mint, lt hinge, lt gum crease-----CV 22.50  
659 RW18 (4VF) mint NH, perfs close right-----CV 22.50  
660 RW19 (4VF) mint OG, perfs close left-----CV 22.50  
661 RW19 (4VF) light green signature-----CV 3.25  
662 RW20 (2VF) MNH, slight gum disturb, lt gum crease  
663 RW20 (4VF) mint OG-----CV 22.50  
664 RW21 (1VF) MNH-----CV 22.50  
665 RW22 (4VF) mint, gum disturb, crease-----CV 22.50  
666 RW22 (4VF) Mint OG, thin spot at edge-----SB 10.00  
667 RW23 (2VF) MNH, minor gum disturb-----CV 22.50  
668 RW24 (1VF) MNH-----CV 22.50  
669 RW25 (1VF) MNH-----CV 22.50  
670 RW26 (2VF) MNH, minor gum disturb-----CV 45.00  
671 RW27 (1VF) mint OG-----CV 45.00  
672 RW28 (1VF) MNH-----CV 50.00  
673 RW32 (1VF) MNH-----CV 45.00  
674 RW42 (1VF) MNH UR Plt # blk of 4 (172775)-----CV 60.00  
675 RZ1, RZ7, RZ11, RZ12 all w/tears or scuffs---CV 18.50  
676 RZ11-13 VF, usual staple holes-----CV 21.50  
677 US revs, mix of 57 all mint, mostly diff, most are VF condition, 8 have SE-----SB 8.00  
678 US revs, 1898 on, 190 diff docs & stocks (no dateds), P/cards, wines, props, etc, avg cond SB 25.00  
679 Accum of revs (1st issue, B/ships, wines, T/paid, props, etc); cinderallas; Xmas seals; Officials; misc, about 1250 items-----SB 35.00

680 MESS, mix of 400 revs, States, misc, incl 70 1st issue revs, avg cond, some defect-----SB 20.00  
681 US PHILIPPINES, Documentaries, 40 diff -----SB 15.00  
682 Allm Military Govt Travel Permit 1947 \$1 large format (2VF) Bush #3, pulled corner perf-----SB 3.00  
USIR TAXPAIDS  
683 Beers VDH#39D ty II, 40D, 40E, 43D avg w/defs SB5.00  
684 " Ser 1878 1/6BBL, 1/4BBL VDH39B, 41C F w/defs SB5.00  
685 " VDH71 1 HHD \$3.20 bwn, creases, pinhole-----SB 25.00  
686 Cigar T/paid 14 diff + 3 dups; Sm Cigars 9 diff SB 5.00  
687 " 7 diff 50's, most Ser 119-125, spliced-----SB 3.00  
688 Export Cigar stp w/stub Ser 1878 pchd remainder OPEN  
689 Cigar Strip 1868 TC54, spliced, major defs---CV 7.50  
690 " 1868 "100" TC55, spliced, major defs-----CV 5.00  
691 " 1869 "100" TC60B, rep'd defects, VG-F-----CV 8.50  
692 " 1871 "100" TC65B spliced, defects-----CV 7.00  
693 " 1872 1st ser "50" TC69A&B, spliced, defects 6.00  
694 " 1872 1st ser "100" TC70A&B, spliced, defs CV 5.25  
695 " TC95B, 96B, 115C, 122A, 175A, 176A-----CV 6.85  
696 " 1875 "100" TC6A perf 12, spliced, torn corer 4.50  
697 " 1878 "50" TC100E, spliced, defs-----SB 3.00  
698 " 1910 "12" TC173A 25 copies-----CV 12.50  
699 Cigarettes, TA9//TA353 34 diff-----CV 5.15  
700 Food Order stps, USDA 25¢ blue, 25¢ orange-SB 3.00  
701 " USDA panes of 4 w/o selvege 25¢ blue & orangeSB5.00  
702 Liq. Strips, 1 pt red, part sht of 18, folded SB5.00  
703 Lock Seals, 11 diff used, usual pch outs-----SB 20.00  
704 " Indust Alcohol Ser A grn; Prohib Ser A org, Ser B green; all used-----SB 7.50  
705 Potatoe Tax Exempt, 2 LB & 5 LB panes of 12-MB 10.00  
706 NRA Cigar labels (orange) 4 diff; Customs Stps and labels 5 diff; few w/defects-----SB 5.00  
707 Oleo, Ser 1926-35 8 diff incl 2 org, p/in---CV 4.08  
708 Snuff, ser 107 1/2 lb red opt, unlisted, crease o/w VF-----SB 12.50  
709 " Ser 108 1/2 lb blk opt, crease, unlisted VF--SB 12.50  
710 " Ser 109 1 lb blk opt, crease, unlisted VF SB 14.50  
711 " Ser 110 1/2 lb blk opt, wrinkled, mgn tear o/w fine, unlisted-----SB 17.50  
712 " Ser 114 6 oz (W) strip, roul 7 VF-----SB 3.50  
713 " Ser 117 1 lb sq., imperf, blk opt (1VF)---SB 12.50  
714 " Ser 120 1/2 lb blk opt, sq. imperf unlist PHOTO17.50  
715 " Ser 122 Prov, red opt on Ser 120, 1 lb square imperf (4F-VF) unlisted-----SB 15.00  
716 " Ser 123 1/2 lb blk opt, sq. imperf (1VF) unlist15.00  
717 " Ser 124 1/2 lb blk opt, sq. imperf (4F) small defects, unlisted-----SB 10.00  
718 " Ser 125 11 oz roul 7, trimmed sides-----CV 10.00  
719 " Ser 125 1 lb blk opt, sq. imperf unlist PHOTO15.00  
720 " Ser 1891 1/2 lb on blue TEL99C, creases o/w VF OPEN  
721 " Ser 1891 1 lb on grn TE200a trimmed close-SB 5.00  
722 Special Tax Stps, Business Form 1955, 56, 58 issued for RLD, defects-----OPEN  
723 Tobacco, Ser 1890 Prov 1 lb LINCOLN TF193, corner copy, full mgns, closed tears, creasesCV25.00  
724 Tobacco Strip, red ser 102 opt 1917, 5/8 oz R3 1/2 OPEN  
725 " " TG3 (poor), 45A, 46A, 67B, 75A, 76A avg w/def CV 8.15  
726 USDA Meat Insp 1891 red S/N, J prefix (Brockway)OPEN  
The following 6 lots are un-opened tobacco packages compl with tax stamps as noted.  
727 Sir Walter Raleigh w/ser 118 1 7/8oz roul. optd "AMER GOODS RETURNED"-----OPEN  
728 Soldier Boy w/ser 114 2 oz imperf new type---OPEN  
729 Edgeworth w/ser 117 1 1/2 oz roul., unlisted---OPEN  
730 Dills Best w/ser 115 1 3/4 oz roul-----OPEN  
731 Modern Age w/red ser 102 opt on ser 1917 5/8 oz roul., unlisted-----OPEN  
732 Our Advertiser, cloth roll your own w/papers, unlisted ser 117 7/8 oz roul + "FREE OF TAX/Use of US" long strip, blue on white-----OPEN  
733 Taxpays, tob strips, free of tax, etc 53 diff SB 20.00  
STATE REVENUES  
734 Arizona, Luxury tax LX9, LX10 F-VF-----CV 3.50  
735 Calif, Tomato Proration 1940 (1 used), 1941 (17 mint), all diff-----OPEN  
736 Calif, Sweet Potatoe Proration 1940-1, 41-2 10 diff mint stamps-----OPEN  
737 Calif, Nevada 28 diff incl 14 19th C issues SB10.00  
738 Oregon, Docs (Insurance) D28-31 VF mint, 20¢ SE, 3.30  
739 Utah Fishing 1951 \$1.35; 1952 \$1.3 VF mint SB 3.00  
740 Wash, Beer Blb VF, staple holes-----CV 5.00  
741 Misc States, small collect of 480 diff-----SB 80.00  
742 Misc States, 39 mostly diff-----est CV 15.00  
743 Misc States, Beer & Wine Case stps 37 diff SB 25.00  
U.S. CINDERELLA'S, MISC, and MIXED LOTS  
744 Postal Use of Revs, R164 on 1904 cover tied w/ Carencio, LA postmark, defects-----SB 10.00  
745 Same, R154 tied w/2 #424's on 1919 cover---SB 10.00

746 Same, R155 (2) tied to 1915 cover w/Dorchester Central Station Flag cxi-----SB 10.00  
 747 Same, R498 (1948) SE, tied to 1958 cover-----SB 5.00  
 748 Officially Sealed, OX1 (4VF) MNH, closed tear CV7.00  
 749 OX1 (4VF) unused, NG-----SB 3.00  
 750 US Philippines, OX3 (2VF) mint-----CV 6.00  
 751 same, OX12a (2VF) mint OG, unpriced Scott-----SB 8.00  
 752 Express Labels, Adams #1CF2; Erie & New England #5CF1, fine unused-----CV 4.25  
 753 American Exp Co #2CF2, 2CF6 VF mint-----CV 4.50  
 754 NY & Boston Dispatch #8CF1 VF-----OPEN  
 755 Piercys Exp Parcel stp, 15¢ plum & black, vignette of horses, blue Ser No.-----SB 3.00  
 756 US Express, 5¢ blk on yellow "PREPAID" unlisted OPEN  
 757 Wells Fargo unlisted blue w/red Ser No. VF mint pane of 3 w/selvege-----MB 12.00  
 758 Westcott Exp #11CF1, bottom pair w/imprint-----MB 9.00  
 759 Langtons Pioneer Express blue "PAID" cut sq.-----OPEN  
 760 Locals, 5Li, 6 diff color reprints, VF-----OPEN  
 761 License Stp, H.Wight 1¢ blk, imperf, partly printed on back, also-----MB 5.00  
 762 Sanitary Fair stps, WV11, 12, 13 (4F-VF)-----CV 39.00  
 763 Officials, 057, 58, 60, 61, 62 avg-better cond, few w/perf defs, thins-----CV 39.50  
 764 " 065 (4F) partial black WASH P.O." cxi-----CV 42.50  
 765 " 066 (4F-VF) corner thin, short perfs-----CV 25.00  
 766 " 068 (5VG-F) perfs cut lft, tears, pc out of left margin, scuff, not too bad spacefiller CV125.00  
 767 " 083-093 Dept of War set compl, 1¢ to 90¢ (1VF-4VF) unused, OG exc 6¢, 7¢, 24¢ NG-----CV171.25  
 768 Newspapers, set of 25, 1¢ to \$60 inscribed "FACSIMILE" in stp color, all F-VF, few thinsSB15.00  
 769 PR9 (6VF) mint, bot inscript blk of 6, rep'd gum crease tears-----SB 8.00  
 770 PR9-PR11, all (2VF) unused, NG-----as used CV 9.25  
 771 PR90 (2VF) mint OG, hinged-----CV 7.50  
 772 PR14-125 mint OG, some w/SE or faults-----SB 8.50  
 773 Postal notes PN5, 7, 10 (2VF) MNH Plt # blks of 4 CV 11.25  
 774 PN8 (2VF) MNH plt # blk of 4-----CV 4.50  
 775 PS5 Postal Savings Card w/O stps, 1 def, cxldSB10.00  
 776 S5 War Savings stp (2VF) uncxld NG-----MB 3.00  
 777 Postal Currency, #5 avg used w/creases, mgn defs CV 17.50  
 778 " #6 avg used, VG-----CV 15.00  
 779 " #6 avg used, badly cut in at bot & right-----CV 15.00  
 780 BNA Fantasies, Bancroft City Exp (Nutter ty)CV 4.00  
 781 Bell's Dispatch 2grose, 2¢ red org, both laid OPEN  
 782 Ker's City Post two 2¢ rose, 5¢ blue-----OPEN  
 783 Telegraph, 3T1 (2VF) mint OG, SE bot-----CV 4.00  
 784 9T1 (3F) unused NG, SE lft-----CV 6.00  
 785 13T1 (2F) mint, hvy hinge, gum disturb-----CV 8.50  
 786 10T6 (2VF) mint, gum disturb, SE rt-----MB 22.00  
 787 10T7 (2VF) mint, gum disturb, SE bot & rightMB 22.00  
 788 15T4 in black (3VF) mint OG-----CV 5.00  
 789 15T6 (2VF) mint OG, hinged, corner copy-----CV 6.00  
 790 15T28 (3VF) mint OG, wmkd paper (laid)-----CV 8.00  
 791 15T41 (2VF) mint part OG, corner copy-----CV 10.00  
 792 15T43 (2VF) mint OG, SE rt-----CV 7.00  
 793 15T44 (2VF) mint OG, corner copy-----CV 20.00  
 794 15T010 (2VF) mint, wax paper on back, SE lftCV 20.00  
 795 15T010 pane of 4 w/selvege, soiled, w/paper MB 45.00  
 796 15T012 (2VF) mint OG, corner copy-----CV 20.00  
 797 16T10 (3F) mint SE lft lrg blue prtd S/N-----CV 7.50  
 798 16T11 (3VF) mint OG, lrg red prtd S/N-----CV 7.50  
 799 16T32 (2VF) mint OG, small prtd red S/N-----CV 4.00  
 800 16T33 (2VF) mint OG, small red HS S/N-----CV 3.50  
 801 16T44 (4VF) MNHred medium HS S/N, SE lft-----CV 6.50  
 802 17T1, 17T3 (2VF) mint, wax paper on back, not SE MB 12.00  
 803 as above except SE left side-----CV 10.00  
 804 17T1 pane of 8 + one #17T2 w/selvege, wax paper on back, crease across bottom stps-----CV275.00  
 805 TC 116T44 Color Proofs, orange & red VF-----SB 15.00  
 806 Telegraphs, 35 diff 1T3/15T21, m/u-----SB 10.00  
 807 Phil. Exh. labels, 1934 (4); 1940 (2); 1947 (4) OPEN  
 808 Xmas Seal, WX10 (1VF) NG, SE bottom-----CV 6.00  
 809 WX18b (2F) uncxld NG perf 12½ x 12-----CV 7.50  
 810 Christmas & Charity & Wildlife Seals, about 3500 in mint shts & part shts, incl 1939 Nat'l Wildlife sht, etc-----OPEN  
 811 Stk Ctrfs (12), 11 diff, all Gold or Silver Mining companies-----SB 20.00  
 810 Bond, Grt. Republic Gold & Silver Mine, \$50 engraved w/12 cpns, vignette of LINCOLN, 1867 SB5.00  
 CANADA  
 (Sisson's 1978 Catalog unless o/w noted)  
 811 Bill Stamp R37, Extreme DBL IMPRESSION, ½mm shift downward PHOTO-----SB 15.00  
 812 R52 (4F-VF)ms, crease; R54 (5F-VF) unused both perf 11½ x 12-----CV 10.50  
 813 R52 (5VF)ms, 11½x12 pinholes; R53 (4F-VF) HS perf 12x12, thick paper-----CV 9.00

814 R54 (4F) HS, small age stains 12x12 thin paper 7.50  
 815 Law, R72 (4F-VF) perfs close top, 3 sm pchs-CV 5.00  
 816 War Tax Provs, R226 (4F) used; R227 (5F-VF)mint 8.75  
 817 Excise, R327 (2VG) 1t HS-----CV 10.00  
 818 R352 (2VF) mint NH-----CV 4.00  
 819 Unemployment, 17 diff single type, most SE-- OPEN  
 820 same, 15 diff strip type-----OPEN  
 821 Canada, small collect of 156 Federals, 56 Provinces, all diff, few w/defects-----SB 50.00  
 GREAT BRITAIN & COLONIES  
 822 GRT. BRITAIN, Bankruptcy 17 diff to £5, most QV SB 10.00  
 823 " Chancery Ct (37), Chanc Fee Fund (6), Admiralty Ct (2), Common Law Ct (6) all diff; Probate Ct Fee Forb #2-----SB 25.00  
 824 " Civil Service, Dist Audit, Draft & Rec 32 diff SB 7.50  
 825 " Consular Service Geo V £1, £2 F-VF Booth 74-5 CV £13.00  
 826 " " £20 GV Booth #75 (4F) HS-----CV £8.00  
 827 " " 41 diff incl shades-----SB 20.00  
 828 " " QV to GV, 17 diff + 3 shade vars-----SB 5.00  
 829 " Contract Note 28 diff; Inld Rev 25 diff incl shades, few IR's with postal cancels-----SB 10.00  
 830 " Customs, 95 diff incl date varieties-----SB 35.00  
 831 " Estate Duty, QV 10/0, £1, £1.10, £2.10 Booth Nos. 3-5, 7 F-VF unpriced-----SB 40.00  
 832 " " EVII £1.10 fine used, not p/in Booth #14 £20.00  
 833 " " EVII £2.10 F-VF HS, not p/in Booth #16 CV£20.00  
 834 " Fgn Bill, £1, 1.10, 2.2, 10, 5 all F-VF Booth Nos 273-277-----CV £13.00  
 835 " " 123 diff, QV to GVI-----SB 35.00  
 836 " Inl Rev opt on Draft Forb #1, Booth #1-----CV £4.00  
 837 " " the ALLSOPP STAMP" Booth #9a (2F) SE CV £10.00  
 838 " " Forb #15 used as postage on small 1891 cover w/defs, tied w/clear Norwich cxi OPEN  
 839 " Judicature Fees, 47 diff incl few shades-----SB 20.00  
 840 " " EVII £1 Forb #56, Bth #55 (CV£10) (2F)-----SB 3.00  
 841 " Land Registry EII, 5, 10, 15, 25, 50p blue & blk; £1 maroon/blk F-VF used-----SB 10.00  
 842 " as above, 5, 15, 25p, £1 F-VF-----SB 5.00  
 843 " Life Policy, 11 diff-----SB 35.00  
 844 " Mar. Policy, 95 diff inc & values-----SB 50.00  
 845 " Passport GV £1 (6VF) HS, Bth #14-----CV £20  
 846 " Patent, 16 diff incl date vars, few def-----SB 8.00  
 847 " Probate 1878 QV, 5/0-£6 7 diff Bth #40-46 F-VF select condition-----SB 50.00  
 848 " " same as above except perfin cxld-----SB 30.00  
 849 " Receipt Forb #5 used as postage on nice 1894 cover tied w/London date stp w/Sc #33, 111 SB 5.00  
 850 " Tfr Duty, 34 diff-----SB 10.00  
 851 " Misc, Police & Law Ct, Passport, Justice Rm, Comp Regist., 21 diff-----SB 10.00  
 852 " Gen Duty revs, 485 diff incl dates & dies, red embossed, denoms from 1d to £100-----MB135.00  
 853 " lrg parchment document (indenture) dated 1748 w/strip of 3 6d embossed on blue pap SB 15.00  
 854 IRELAND, 21 diff QV, EVII; 7 diff republic, few w/defects-----SB 20.00  
 855 " Mar Policy Forb #12, 13, 37, 40, 43-----SB 5.00  
 856 ANTIQUA, 6 diff Forb #2, 5, 7-9, 12 most mint-----CV5.05fr  
 857 BORNEO, State of, \$25 blue Forb #5 imperf-----SB 5.00  
 858 BECHULAND PROT. £5 EVII Koeppl #9, tear-----SB 8.00  
 859 Br. BECHULD, postals on rev dies, Scott #19, 21, 22 w/rev cxls, Bth #9, 11, 12-----OPEN  
 860 as above, "5s." opt on 10/0 (Scott #20) unlisted by Scott or Booth-----OPEN  
 861 BRIT SO. AFR, 1897 £1 vermilion/blk p/in OPEN  
 862 " £20 bistre p/in "USED", rev cxi-----SB 3.00  
 863 BRIT GUIANA, Revenue Forb #4A, 14A, 17, 21, 32, 33, 37OPEN  
 864 " Summary Juris, 11 diff-----SB 5.00  
 865 Br SO. AFR., Forb #4 (2F) HS cxi, p/in-----CV 15fr  
 866 " Scott Nos 33, 36, 38, 76, 79, 81 w/rev cxls--- OPEN  
 867 C/GOOD HOPE, Customs #2; 3 diff cigarette opts; Patent opt on EVII-----SB 3.00  
 868 " Stp Duty, #1, 3, 7 cut to shape-----CV6.65fr  
 869 " " #103, 104, 106 hi vals, fine used-----CV3.75fr  
 870 " 60 diff revs to£1, few w/defects-----SB 30.00  
 871 CEYLON, Duty 25¢ on 20R wmk CA Forb #81 unpriced  
 872 " Fgn Bill #1, 2, 4, 7, 8, 11 CV 30fr-----SB 20.00  
 873 " Postal Comm Forb #1-3 VF mint CV 10fr-----SB 5.00  
 874 " 44 diff revenues-----SB 10.00  
 875 " 16 diff; India 45; G/Brit 26; Cols 16; dupl, most common-----SB 6.00  
 876 FIJI, Forb #6A-B, 7B, 8B, 9B, 10A, 11A, 12A + 1/0 perf 10x11 and 12x10, total 1 stps-----SB 5.00  
 877 GOLD COAST, Judicial opts Forb #3, 5, 6, 9-----CV 6.10fr  
 878 GRIGULAND, Forb #24, #24 invert, 54, 56, 61, 62, 63, 64 (F-VF) CV 11.75fr-----SB 8.00  
 879 HONG KONG, B of E opts on GV & GVI, 31 diff-----SB 25.00  
 880 " B of E HS on \$4 GVI blk of 4 bwn/org (XXIX) OPEN  
 881 " QE BoFE & Cont Note, accum of 492, 65 vars, dupl, some faults, approx Koeppl-----CV575.00

882 " Stp Duty, 41 diff QV//GVI-----SB 20.00  
883 JAMAICA, Judicial opts on postals, QV to GVI,  
13 diff, 6 w/punch cxls-----SB 6.00  
884 " Mar Policy Forb #10-----CV 6fr  
885 MALTA, 16 diff revs, most Forbin listed-----SB 10.00  
886 MAURITIUS, 24 diff revs, Forbin listed-----SB 15.00  
887 NATAL, 9 diff incl Customs #2; Effets #78,79,82 OPEN  
888 ORANGE FREE STATE, Forb #75//91, 13 diff +  
Succession #6,7,8-----SB 10.00  
889 ORANGE RIVER COL, Forb #14-19,21-23,26a,29a  
(2/6 CA mult), 12 diff, most F-VF-----OPEN  
890 RHODESIA, 1970 current issue revs 1¢-\$20, 12  
values, face value \$38.13½ Rhodesian, mint SB 20.00  
891 " as above, 1¢-\$1, 8 vals VF mint-----SB 8.00  
892 " Scott #26-31, 6 stps w/rev cxls, most VF-- OPEN  
893 " Scott #59-61,65-6,69,71-2, 8 stps w/rev cxls OPEN  
894 " Scott #119-20,124-5,127,30,35 w/rev cxls F-VF OPEN  
895 SARAWAK, Revenue Forb #13-14,17-19 F-VF, \$2  
w/scuff CV 4.65fr-----SB 3.00  
896 SO. RHODESIA, 1931 GV £1 purple/blk (2F) HS SB 3.00  
897 " 1937 GVI revs, 10/0,£1,2,5,10 F-VF used--SB 15.00  
898 " as above, £2,5,10 VF used on pc-----SB 7.50  
899 " 1954 C/Arms revs ld to £20 compl exc 2d,  
VF used, 14 values-----SB 20.00  
900 " 1954 C/Arms rev £50 VF used-----SB 5.00  
901 " same, 2/6,5/0,10/0,£1,2,5,10,20 all (2VF) SB 12.00  
902 " same, 1d,2d,1/0,3/0,5/0,10/0,£2,£20-----SB 10.00  
903 " same, 1d,2d,1/0; GVI 3/0,10/0,£1,2 VF--SB 3.00  
904 " Scott #1//22, 11 stps w/rev cxls-----OPEN  
905 STELLALAND, Forb #3,5-7,12-16,18; 10 diff,  
unused, F-VF-----CV 9.10fr  
906 STS & SETTLE, Malay States, Judicial #11,12,13,  
14 VF used-----CV 8.75fr  
907 " Perak, Judicial #4A (2F) green crayon cxi-CV 8fr  
908 " Selangor, Judicial #15A (2VG) torn corner CV 6fr  
909 " " #17A (2F) used, MD-----CV 15fr  
910 " " #18 (2F) used-----CV 40fr  
911 " Sungei-Ujong Forb #5 (VF) mint-----CV 5fr  
912 " 43 diff revenues-----SB 30.00  
913 " 1899 EVII \$100 denom, Scott #104A (2F) w/rev  
cancel-----OPEN  
914 TRANSVAAL, Permit (Pass) Forb #1,8,9,11,12 CV4.25fr  
915 " Revenue #5,18,19,25-30,32,25a, 11 diff--CV13.30fr  
916 " " 1876 #3 black PROOF on thin card VF--SB 12.50  
917 " as above except #5-----SB 15.00  
918 " " #38//46, 21 diff incl perf vars + #41,#43  
in mint blks of 4, perf 11-----SB 15.00  
919 " " #51,52,57,58 last 2 pchd-----CV8.40fr  
920 " " #61 (2F) HS, pch cxi, crease 11x14-----CV 20fr  
921 " " #63 (4F) HS, pch cxi, closed tear 11x14 75fr  
922 " " #66,68,70-73 +1/0,2/0 wmk Mult CA, 8 diff OPEN  
923 " " 1902 £5 Forb #74 (2VG-F)-----CV 7.50fr  
924 UGANDA, "Uganda Revenue" opt on GV 2R,3R,4R SB 3.00  
925 UNION SO.AFR., "Customs Duty" opts on GV 4 diff OPEN  
926 " 42 diff revs incl some w/diff dates-----SB 10.00  
927 " Revs used as postage, 3 vals tied to 1978 cover  
ZANZIBAR, Duane Forb #4; Revenue #7-----CV 8fr  
928 Brit. Cols, small island cols only, 67 diff-SB 20.00  
929 Brit Cols, "WAR TAX" opts on postals, 28 diff 10.00  
930 Brit Cols, Postals w/rev cxls, 300 diff-----OPEN  
931 AUSTRALIA, Customs Duty, 12 diff-----SB 5.00  
932 NEW SO. WALES, 78 diff revs incl perf vars--SB 25.00  
933 NEW ZEALAND, 46 diff revs, incl perf vars--SB 15.00  
934 QUEENSLAND, GV Impressed Duty, tall stp, 56  
denoms, set compl exc 1/3,1/6,21/0,25/0,45/0,£17  
MB 70.00  
936 " Tall Numeral Impressed Duty, 68 denoms to  
£1000, compl exc £400-----MB 75.00  
937 " as above, 66 values missing 9d,25/0,£400--MB 60.00  
938 " as above, 6d & 9d on SAFETY PAPER ca '43 SB 5.00  
939 " as above, 3d,6d,5/0,20/0,£5 all w/s scarce  
"FINE PAID" cxi-----MB 5.00  
940 " as above, 16 vals incl £14,20,50,60,90,200  
all w/s scarce "TOWNSVILLE" brown cxi-----MB 25.00  
941 " as above, 25 vals w/s scarce "ROCKHAMPTON"  
blue cxi, incl £30,40,60,100,200,300-----MB 40.00  
942 Queensland (45); Victoria (65); Tasmania (11),  
116 diff revs incl perf vars-----SB 30.00  
943 TASMANIA, collect of 80 diff revs, m/u; 41 mint  
RR Parcel stps; 4 Rev Stpd Paper cut sqs, 1871  
document w/rev imprint Craig & Ingles CV\$150 SB75.00  
944 W.AUST.,(24); So. Aust (6) all diff-----SB 7.50  
945 INDIA, Sm Cause Ct opt on Fgn Bill For #16 pcd CV6fr  
946 " 153 diff revs to 20R-----SB 40.00  
947 India (21); Ceylon (12) all diff revs-----SB 3.50  
948 India Stmpd Paper, 6 entires, 11 cut-outs--SB 5.00  
949 India States, mix of 200, abt 20 diff, dupl SB 15.00  
950 Cochin, Kerala, USTC 13 diff CF revs incl opts SB8.00  
951 Indore Stpd Paper (Hundis) on part document,  
2,4,6,12 anna green-----SB 5.00  
952 Kerala opts on T-C stpd Paper tops, 12 diff to  
15 rupee-----SB 10.00  
953 Kishangarth, postals w/pre cxi HS "STAMP OFFICE/  
KISHANGARH", mss ser nos, similar to Scott #43,  
2a violet, block of 12-----SB 10.00  
954 same, 1928-9 1a-8a, 14 diff-----SB 10.00  
955 as lot 953 exc hor pair-----SB 3.00  
956 same, on Scott #55 2a, blk of 8, strip 3----SB 7.50  
957 same, on Scott #55 thick paper reprint, hor  
pair, imperf-----SB 8.00  
958 same on Scott #57 8a purple, blk of 12-----SB 8.00  
959 same on Scott #60 5 rupee bwn, scarce val--SB 4.00  
960 Nepal stpd paper (top) on native rice paper,  
w/addtl adhesive revenue-----SB 5.00  
LATIN AMERICA  
961 ARGENTINA, Fed Commerce to 1918, 675 diff to 100P  
SB 250.00  
962 " Consulars to 1912, 65 diff + 25 misc-----SB 25.00  
963 " Documentaries w/hi denom, 260 diff to 1925 SB50.00  
964 " Misc Feds, Consular, tobacco, etc 100 diff SB30.00  
965 " B/Aires, Prov & Munic, 485 mostly diff,  
slight dupl, incl post Forbin, hi vals-----SB200.00  
966 " " Prov & Mun, 290 diff incl hi vals-----SB 80.00  
967 " Catamarca Prov, 21 diff incl 3 w/p/in MUESTRA  
SB 10.00  
968 " Cordoba, 420 diff incl se-tenant, hi vals SB125.00  
969 " Cordoba, 230 diff to 200P-----SB 70.00  
970 " Corrientes Prov, 78 diff incl se-tenant presSB20.00  
971 " Corrientes, 20 diff to 100P-----SB 15.00  
972 " Entre Rios Prov, 142 diff-----SB 35.00  
973 " Entre Rios Prov, 35 diff-----SB 10.00  
974 " Mun Esperanza, 90 diff most post Forbin--SB 40.00  
975 " La Rioja Prov, 19 diff m/u-----SB 10.00  
976 " Mendoza Prov, 46 diff-----SB 12.00  
977 " Salta Prov, 135 diff mostly mint-----SB 35.00  
978 " San Lorenzo 12 diff; Ricardone #1-----SB 7.50  
979 " San Juan Mun, 32 diff 1909//1914-----SB 5.00  
980 " San Fe, Contr Dir, 110 diff to 500P-----SB 50.00  
981 " " Document, 125 diff to 1915-----SB 25.00  
982 " " Gen Tax, 70 diff to 500P incl se-tenantSB 50.00  
983 " " Guia Campana, 135 diff to 250P-----SB 50.00  
984 " " Municipals, 140 diff-----SB 75.00  
985 " " Patent Tax, 58 diff to 100P-----SB 20.00  
986 " " Mun. Esperanza, 42 diff; Mun Escalada,  
20 diff, early 20's-----SB 10.00  
987 " " Mun. Rosario, 30 Sanitario + 2 others--SB 10.00  
988 " Sante Fe Prov (195); Munic. (77) all diffSB 60.00  
989 " Sante Fe Prov & Munic, 1180 mostly diff  
incl se-tenant pairs, hi denoms-----SB 350.00  
990 " Santiago del Estero, 32 diff-----SB 7.50  
991 " Misc Prov & Munic, most scarce, 60 diff  
Forbin CV 140fr-----SB 80.00  
992 " Tucuman Prov & Mun, 46 diff most post Forb SB18.00  
993 " mix of several 1000's, 1-3 ea, wt is 10 oz  
off paper-----SB 350.00  
994 BRAZIL, mix of about 900 fed revs to 1930's  
good var of perfs, shades, wmk-----SB 100.00  
995 " 160 Federals, 80 Prov + 45 dups, mostly Forbin  
listed, incl better items-----SB 65.00  
996 " 63 diff mostly Federals-----SB 4.00  
997 CHILE, recent issue "Especies Valoradas" 6 vals  
50¢,1.2,5,10,20P VF MNH-----SB 10.00  
998 " mix of 205 revs & telegs, about 50 diff incl  
22 large consulars-----SB 25.00  
999 COLUMBIA, 90 diff revs, mostly Forbin listedSB 30.00  
1000 " 85 diff revs incl earlies, triangles-----SB 28.00  
1001 " mix of 143, abt 45 diff + 41 of single stp 40.00  
1002 " Telegraphs, mix of 100, abt 47 diff-----SB 20.00  
1003 COSTA RICA,1945 revs 1¢ to 100 colon, 13 vals  
optd "MUESTRA" w/sm pch in corner VF mint--SB 20.00  
1004 " 1870 issues, mix of 41, 9 diff + 14 tels SB 4.00  
1005 ECUADOR, "Timbre Patri" 16 diff, mostly opt SB 8.00  
1006 " accum of many 1000's revs, tels, packed  
100 alike and loose, mostly sorted by  
design, earlies to 60's, abt 2 lbs-----SB 500.00  
1007 GUATEMALA, 58 diff revs, 1874 to 1940's----SB 40.00  
1008 HAITI, 8 diff revs, used-----SB 4.00  
1009 " accum of abt 250-300, ca 1958, 6 diff---SB 15.00  
1010 MEXICO, Rent Int Stevens #51-59 entires---CV 12.50  
1011 " " 25,50,100P #114-116B w/o talon, defs--CV 20.50  
1012 " Morelos, accum of 109, abt 25 diff-----CV 181.50  
1013 " Puebla, mix of 57, dupl-----CV 105.60  
1014 " Sinaloa SN11C-SN20C se-tenant, set complete  
VF mint CV 179.00-----MB 35.00  
1015 " State issues, Inst Primaria, mix of 37---CV 51.65  
1016 " accum of several 100 (1½oz) many 1913-14  
Renta, hvy dupl of some vals, var of cxlsSB 50.00  
1017 NICARAGUA, 1908 Ganado Forb #2 unused NG---CV 5fr  
1018 PARAGUAY, 24 diff earlies + 3 Uraquay Consul SB8.00  
1019 PERU, Document 5 sol (5VF) unused NG Forb #4 CV10fr  
1020 " " Forb #4 (2VF) OG; #5 (6VF) NG-----CV 30fr  
1021 " 104 diff revs, 1899-1940's-----SB 20.00  
1022 " 84 revs, select cond 1867-1930's-----SB 25.00  
1023 " mix of approx 700-750 revs, 62 diff-----SB100.00  
1024 SALVADOR,Document 1900 4P Forb #43 (5F) ---CV 10fr  
1025 " " 1891 25P,50P Forb #18,19 (4VF) unusedCV 22fr  
1026 " 1898 Munic 25,50,100P Forb #27-29 unused-CV 20fr





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1027 " 120 diff revs, mostly Forbin listed-----SB 50.00  
 1028 " 86 diff + accum of 200 dups-----SB 30.00  
 1029 VENEZUELA, 84 diff revs, 1871-1930's-----SB 20.00  
 1030 " mix of 87 (40 diff) + accum of abt 50-60  
 each of 5 diff values, 5,50¢,3,10,20B mintSB20.00  
 1031 " Rev:stps used as postage on entire cover-SB 3.00  
 1032 Latin Amer, 224 diff revs incl only Equador  
 (55),Chile (57),Uruguay (41),C/Rica (22),  
 Dom Rep,Haiti, Nicaragua, Paraguay, Panama,  
 Bolivia(49)-----SB 60.00

#### EUROPE

1033 AUSTRIA, 1879 Calander Tax Erlor #B4 (2F)---MB 4.00  
 1034 " Advert Tax Erlor #A3 type Y (5VF)-----MB 4.00  
 1035 " Mun Baden, Sparkling Wine, Hanus 1-5 compCV 110fr  
 1036 " Mattersburg Mun Hanus #1-3 compl, mint---MB 3.00  
 1037 " Mun Neudorf, 1000,2000,3000K mint-----MB 4.00  
 1038 " Mun Wiener Neustadt, Gebuhrgrn Hanus #1-4,  
 13-14,17-18 fine used CV 24.25fr-----MB 12.00  
 1039 " Mun W/Neustadt 1908 Vermitt Hanus #1,2 MNH MB7.50  
 1040 BELGIUM, collect of 820 diff incl half stps  
 and abt 100 tobacco strips-----SB200.00  
 1041 " 40 diff revs + 9 halves incl 14 1st effets 7.50  
 1042 BOSNIS & HERG, 65 diff incl perf vars, 36  
 are face different-----SB 50.00  
 1043 BULGARIA, 150 diff revs incl perf vars-----SB 40.00  
 1044 " 15 stps, 13 diff 1879-1941-----SB 3.00  
 1045 DENMARK, collect of 800 diff revs incl 134  
 tobacco or cigarette stps-----SB200.00  
 1046 ICELAND, 10 revs + 17 postals HS "Tollur" SB 15.00  
 1047 ESTONIA, 5K Norton #31 (3VF) used-----CV 10.00  
 1048 " Kalast Saab 1000K unlisted VF mint-----SB 20.00  
 1049 " 10 diff revs-----SB 5.00  
 1050 FINLAND, Forb #40 (4F) few short perfs-----CV7.50fr  
 1051 " Collect of 135 diff revs incl perf vars SB 75.00  
 1052 FRENCH COLONIES, 80 diff revs-----SB 30.00  
 1053 FRANCE, mix of many hundreds (4oz) good varSB200.00  
 1054 GERMANY & states, mix of 178 incl hi vals SB 25.00  
 1055 " Wechselsteuer 1970 300,600DM (2VF) used  
 Erlor #442-443-----CV 8.00  
 1056 " Municipals, Erlor, Frankfurt, 18 diff-----SB 12.00  
 1057 " Alsass-Loth, 40 diff revs-----SB 15.00  
 1058 " Bremen Abgabe 1.50MK Forb #5 CV 15fr-----SB 4.00  
 1059 " Brunswich Notary AS #40, 500MK wmk X/O VF OPEN  
 1060 GERMAN E. AFR, 1913 Dock Fee (Kaigebuhr) 5H  
 red HS on 12H Erlor #BAB 1 (2VG-F) defs-----CV 20.00  
 1061 " " Erlor #BAB 2 (4F) tear, crease-----CV 20.00  
 1062 " " Erlor #BAB 5 (2F) torn mgn-----CV 20.00  
 1063 " " Erlor #BAB 6 (4VG-F) tear, creases-----CV 20.00  
 1064 " " Erlor #BAB 7 (2F) torn mgn, defects-----CV 30.00  
 1065 GREECE, small collect of 189 diff incl perfsSB75.00  
 1066 " 35 diff + 2 Crete incl HS on Turkey-----SB 7.50  
 1067 " Samos, se-tenant type set pair, 5n & 10n  
 black on grey-----OPEN  
 1068 HUNGARY, Collect of 327 diff revs, incl perfs  
 SB 100.00  
 1069 ITALY, Consulars, 1895 19 diff Forb #1-21  
 except #15,16 all mint-----MB 20.00  
 1070 " 1863 Effets ERRORS, missing or inverted or  
 Db1 Impression of embossed head, 11 diff-SB 50.00  
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 1071 " Complete ESSAY sheet in black w/embossed  
 centers; Marca Bollo #1-6, Effets #1-14.  
 Folded & creased but still rare item-----SB 50.00  
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 1072 " Revs used as postage, 9 diff values Marca da  
 Bollo tied to 1944 Reg cover (Kotor) incl  
 Censor's HS's-----SB 10.00  
 1073 Italy & Cols, Collect of 3,245 revs incl 633  
 municipals, in stock book-----SB600.00  
 1074 Italy 1,988 ; Colonies 405, Stamped Paper 84;  
 Total 2,477 diff except for 56 items of multis  
 or on documents-----SB450.00  
 1075 Italy, mix of several hundred (1½ oz) Federal  
 revs, abt 20% dupl, w/shades etc-----SB 85.00  
 1076 Italy, Municipals, 280 diff-----SB 75.00  
 1077 JUGOSLAVIA, 85 diff revs-----MB 18.00  
 1078 " duplicates to above, 50 diff-----SB 10.00  
 1079 " 37 face diff revs-----SB 7.50  
 1080 LATVIA, Leepajas Regist Fee Norton #A4 (2VF) CV4.00  
 1081 " Daugavpils, Passport #B4 (2VF)ms-----CV 5.00  
 1082 " 1924 Vizaz Marka #1-5 used-----CV 24.00  
 1083 " 1939 Vizaz #10,11 (2VF) HS-----CV 10.00  
 1084 " 1928 Zimogmarka 10L #25 (2F-VF) red HS-----CV 10.00  
 1085 " 21 diff revs incl 6 perf or wmk vars SB 20.00  
 1086 LITHUANIA, Gen Revs, 1923 2L blk/red Lapas #35  
 SB 3.00  
 1087 " Documents 1925 10ct,1L p-11½ Lapas A1,5 SB 10.00  
 1088 " " 1933 25¢bwn p-14 Lapas #A18-----SB 8.00  
 1089 " " 1935 30ct Lapas #A28-----SB 10.00  
 1090 " " 1936 10ct (I),1937 2L (I) Lapas A31,40 10.00  
 1091 " " 1938 5ct (II) Lapas #A42-----SB 8.00  
 1092 " Consular 1923 2,3,5,10,25L Lapas #Ko 1-5-SB 8.50  
 1093 " " 1928 5L,10L Lapas #K06,7-----SB 7.00

1094 " Mun. Kaunas 1924 4L Lapas #Lo9-----SB 8.00  
 1095 " Alien Permit 1924 2L,5L Lapas #Sv 1-2-----SB 20.00  
 1096 " " 1924 30L emerald (#Sv 6 ?) unlisted-----SB 8.00  
 1097 " Visa 1924 50ct red, 2L grn Lapas V1 1,2-SB 10.00  
 1098 " " 1928 5L bwn, 10L viol Lapas #V1 6,7 p-14½ 8.00  
 1099 " " 5L,10L p-11½ Lapas V1 10,11-----SB 8.00  
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 1100 LOMBARDY-VENETIA, 1850 75ct Forbin #6a INVERTED  
 CENTER CV 150fr VF used-----SB 75.00  
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 1101 L-V, Collect of 890 incl perf vars, all ident-  
 ified, on stock cards-----SB350.00  
 1102 " Specialized collect of 604 diff in dlrs  
 stock book w/vars and errors-----MB300.00  
 1103 " Transitional Period, 92 diff incl rare  
 types and errors-----SB100.00  
 1104 LUXUMBURG, 72 diff incl 15 perf vars, 7 mun.SB35.00  
 1105 NETHERLANDS, 1941 Bevrachtings, as Enschede  
 type P-1, 70¢,1,2,5,10 GLD, 5 GLD def-----SB 8.00  
 1106 " Beurtuverz Maatsch Sgrav 40¢ grn (left),  
 10¢ red, 1f purple (right part)-----SB 6.00  
 1107 " Indies, Handelszegels ca 1921, Enschede type  
 B-1, rt halves, 17 diff vals to 200GLD SB 15.00  
 1108 " Munic, Gemeente Waalre, Leges; no value,  
 .25,.30,.50,2.50f red brown VF used, 5 diff 7.50  
 1109 NORWAY, 104 diff revs incl Sportel #6,14;  
 Stempel #7; 3 Radio; 32 Tobacco-----SB 60.00  
 1110 POLAND, 134 diff revs incl perf vars-----SB 30.00  
 1111 PORTUGAL, 41 diff revs, 1920-30's-----SB 12.00  
 1112 ROMANIA, Collect of 250 diff incl perf varSB100.00  
 1113 " 25 diff earlies, used-----SB 4.50  
 1114 " Municipals, Braila #1; Bucarest #2B,3B,5B SB 3.00  
 1115 RUSSIA, Imperial Gen Revs, 60 diff-----SB 20.00  
 1116 " Bourse dated 18\_\_\_\_, 8 values, used-----SB 7.50  
 1117 " " dated 19\_\_\_\_, 5 diff, used-----SB 5.00  
 1118 " 1913 Consulars 2.25,3R VF used-----CV 6fr  
 1119 " 1890 Distillery, 7 vals to 10R, unused-CV 22fr  
 1120 " Soviet issue inscribed 1922r, 5,10,25,100,  
 500,1000R VF used-----SB 10.00  
 1121 " 1922 lrg imperf issue, 10 diff incl 3 optd  
 for 1923 VF used-----SB 15.00  
 1122 " small perf issue inscribed 1923, 10,50,100,  
 1000R, VF used-----SB 10.00  
 1123 " Savings Control Stps, 19\_\_\_\_, 8 values VF SB 12.00  
 1124 " Soviet Revs (16), Union Dues (10) all dif SB 8.00  
 1125 " 1923 tete-beche vert pairs 20R,100R, used SB10.00  
 1126 " 1927 Worker design, 7 diff, used-----SB 5.00  
 1127 " 1929 6K to 10R, 6 diff used-----SB 7.50  
 1128 " 30 diff after 1930 incl hi values-----SB 25.00  
 1129 " Nioni-Novgorod Forb #14, VF-----SB 7.50  
 1130 " St. Pete Permis Sejour, 16 diff used-----CV 32fr  
 1131 " " Police, 15 diff used-----SB 7.50  
 1132 SERBIA, Yugoslavia, Montenegro 180 diff revsSB70.00  
 1133 SPAIN, 248 diff revs incl 43 lrg Sellos, 24  
 Soc Timbre, 25 munic, mostly Forbin listedSB80.00  
 1134 " 145 diff revs-----SB 30.00  
 1135 " Liquor & Tobacco strips, 15 diff-----SB 7.00  
 1136 " Rev used as postage, Especial Movil, 10¢ &  
 35¢ used on 1938 cover-----OPEN  
 1137 " Cuba, 63 diff revs; Republic 29 diff-----SB 25.00  
 1138 " " 35 diff incl surched & Db1 stps-----CV 61fr  
 1139 " mix of 162 revs & telegraphs, abt 50 diff SB15.00  
 1140 " Cuba, Cigar Warranty Stps, .2 diff-----SB 3.00  
 1141 " P/Rico, 89 diff revs w/31 lrg Sellos etc SB 40.00  
 1142 " " Aduanas #6 blk of 9; P/de Levante #9 part  
 sht of 15; Rec/Cuentas #10 prt sht of 32 12.35fr  
 1143 " Philippines, Derecho #27 min. sht of 25 MB 20.00  
 1144 " " Giro #95 prt sht of 20; Sello #13 & #16,  
 blks of 6; Sello #9 blk of 12; all mint-SB 15.00  
 1145 " " 1898 Sellos #13-16,19 5 diff VF mint 12.10fr  
 1146 " " 30 diff revs-----SB 6.00  
 1147 SWEDEN, Bevillnings Stempel, 50 ore blue/blk;  
 2kr red/blk both VF-----SB 5.00  
 1148 " Consular, 1Kr (.25/\$), 2Kr (.50/\$), 4Kr  
 without values indicated-----SB 5.00  
 1149 " Document, 500Kr blue/blk as Forb #27,  
 cxld 1928, wmkd-----OPEN  
 1150 " small unmted collect of 102 revs-----SB 45.00  
 1151 SWITZERLAND, Collect of 1745 all diff exc for  
 few maulls, Feds, Cantons, Munic-----SB500.00  
 1152 " Accum of abt 500 Cantonals & Municipals,  
 w/shades, perf vars, etc. dupl (1½ oz) SB150.00  
 1153 " 1915 Consulars, 50¢-20F Schauf #1-8-----CV 42fr  
 1154 " Consulars Schauf #19-24, 6 diff used-----CV 24fr  
 1155 " " Schauf #28 & 30-----CV 30fr  
 1156 " Vaud 1912 Tribunaux, 13 vals 5¢-100F compl 57fr  
 1157 " Ticino 1954 revs blue/red, 50¢ part sht of  
 35 mint-----SB 5.00  
 1158 " " same 1958,50¢ prt sht of 30; 2fr,5fr shts  
 of 50, VF mint-----SB 35.00  
 1159 " same 1960, 50¢ p/sht of 40; 1fr sht of 50 25.00  
 1160 " " Passport 1949 20¢ sht of 50, cxld-----SB 10.00  
 1161 " " same, 1949 1fr p/sht of 45, cxld-----SB 10.00  
 1162 " " same, 1949 2fr sht of 50, cxld-----SB 15.00



1163 " " same, 1949 3fr sht of 50, cxld-----SB 15.00  
 1164 " " same, 1949 5fr sht of 50, cxld-----SB 15.00  
 1165 " " same, 1949 10fr sht of 50, cxld-----SB 20.00  
 1166 " " same, 1949 20fr sht of 50, cxld-----SB 25.00  
 1167 " Canton Uri, 1895 10rp blue Forb #1 compl  
 sht of 30, VF mint-----SB 25.00  
 1168 " as above, 20rp red Forb #2, sht of 30 mint 35.00  
 1169 " Ville de Dienne, Taxe 30¢ green, sq. period,  
 compl sht of 30, VF mint-----SB 10.00  
 1170 " Madretschn, Gebuhren Marke, 20¢ red, 30¢ on  
 yellow, 50¢ on pink, 75¢ on blue, lfr on  
 green, all compl shts of 50, VF mint-----SB 60.00  
 1171 " "Graubunen/Grigione" 5fr yellow, block of  
 12 VF mint-----SB 25.00  
 1172 " as above, 20fr bronze part sht of 20, mint 40.00  
 1173 TURKEY, Affiche, type of 1909 #5; Effets #128,  
 129, 131 all w/imprint of Tougra missing-SB 10.00  
 1174 " 1883 Fgn Affairs 40pi blk/yel Forb #1 VF CV 20fr  
 1175 " 1884 40pi on blue Forb #20, VF used-----CV 20fr  
 1176 " Hedjaz 1903-4 Forb #1, 2 (2VF)-----SB 3.00  
 1177 " 1874 Passport Forb #1 (2F-VF) few short perfs 5fr  
 1178 " Munic Well Tax, accum of 345, 20 diff SB 30.00  
 1179 " Collect of 434 diff revs, few perf vars-SB 180.00

#### MID-EAST, AFRICA, FAR-EAST

1180 CHINA, Small collect of 205 diff incl 29 Red  
 China, 15 Taiwan, many Prov opts-----SB 125.00  
 1181 " Money Order stps, 8 diff w/3 optd for Taiwan OPEN  
 1182 AFGHANISTAN, 14 diff, most Forb listed-----SB 25.00  
 1183 ALBANIA, 7 diff incl HS on Turkey Effets #1,  
 Droit Fixed #1, 2, 3-----SB 10.00  
 1184 EGYPT, 51 diff + 13 cigarette stps prtd on  
 back of obsolete Customs strips-----SB 20.00  
 1185 IRAQ, 9 diff revs; Lebanon 28 diff revs-----SB 10.00  
 1186 ISRAEL, Acct Tax 4th issue 25Ag pink/blk-----OPEN  
 1187 JAPAN, Collect of 305 revs incl perf vars,  
 Locals, Inspect Labels, incl better stps SB 50.00  
 1188 " Document, 1873 25s yellow Furuya #30-----SB 4.00  
 1189 " " 1873 1y blue #32, creases, o/w VF-----SB 15.00  
 1190 " " 10s blue roul #37 fine -----SB 5.00  
 1191 " Furuya #195 3s grey unused, thin, perf defs 8.00  
 1192 " Registration, 1888 2s5r #203, 3 copies  
 perf 10, 13, 13-----SB 5.00  
 1193 " S/W Egg Tax 1879 6s grey #13 9x9, defs-----SB 3.00  
 1194 " Occup of Hong Kong 100y #0N12 VF unused-----SB 10.00  
 1195 LIBERIA, 2¢ blue/blk Hilchey #1 & 1a (wmkd) CV 5.50  
 1196 " Hilchey #1 (4VG) def; #2 (2VF) crease,  
 #23 (4VF)-----CV 6.25  
 1197 " Hilchey #16 (2F)-----CV 6.00  
 1198 " \$5 grn/blk Hilchey #21 (2F-VF) used-----CV 25.00  
 1199 " same, #21a wmkd (2F) used-----CV 50.00  
 1200 " Hilchey #27 (2VF) used-----CV 10.00  
 1201 " Forgery (Scott #183) optd "REVENUE", unlisted SB 5.00  
 1202 PERSIA 10 diff; Saudi Arabia 15 diff; Syria  
 11 diff; few perf vars included-----SB 25.00  
 1203 THAILAND, Agric & Paddy Field revs, 14 diff SB 20.00  
 1204 " 1899 Justice, 6 diff, fine used-----SB 15.00

#### WORLD CINDERELLAS' & MISC. LOTS

1205 Germany, Mourning Seals Lost Cols, 19 diff  
 most w/hinge thins, avg centering-----SB 15.00  
 1206 Portugal, Mosbauch listed Red Cross opts,  
 1930's, 30 diff m/u-----SB 5.00  
 1207 Russia, Vignettes, Civil War revs, Charity  
 labels, 20 diff, mostly WWI era-----SB 20.00  
 1208 Spain, Madrid Indust Expo, unissued, 6 diff  
 MNH, see note after Scott #296-----OPEN  
 1209 Military Stamps, WW I, 5 French, 2 German-----SB 3.00  
 1210 TELEGRAPHS, Philippines 45 diff MNH F-VF,  
 Yvert CV 240fr-----MB 45.00  
 1211 " Nicaragua, mix of 116, 33 diff, most mint SB 30.00  
 1212 Registration Labels, Europe, mostly France,  
 mix of 75, 43 diff varieties-----SB 10.00  
 1213 Airmail Etiquettes, mix of 50, US & Fgn 23 diff  
 1214 WIPA 1933 set of 10 diff seals in 10 diff  
 colors (100 diff) set complete, mtd on prtd  
 WIPA Seal Album pages VF-----SB 60.00  
 1215 T B Seals, Argentina (12), Brazil (4) 1929-48 OPEN  
 1216 " Canada, 129 mostly diff, most mint-----SB 5.00  
 1217 " Cuba, Hospital Day 12 items incl Proofs,  
 tete-beche pair, all mint + 13 other seals SB 5.00  
 1218 " Czecho., 16 diff mint or NG 1929-48-----SB 7.00  
 1219 " Denmark 1904 Green #1.1 & 1.2 cxld;  
 #s 4, 6, 13, 2 pair; all VF mint-----SB 10.00  
 1220 Denmark 1904-56 compl exc 1906 incl Green  
 #1.1 & 1.2 all F-VF cxld or NG-----SB 15.00  
 1221 " Denmark, mix of 200 mostly diff, m/u 1913-72  
 SB 10.00  
 1222 " Denmark, 145 diff m/u 1950's-60's-----SB 4.00  
 1223 " Greenland (3); Iceland (19) all diff, all  
 mint exc 3-----SB 3.00  
 1224 " Ireland 34 diff all VF mint 1940-58-----SB 3.00  
 1225 " Italy, 54 diff + 4 sheetlets of 10-----SB 7.50  
 1226 " Japan, 74 diff + 6 souv sht, 1 booklet '50's 5.50

1227 Scandinavia, Charity Seals, 80 diff + 18 diff  
 Sweden Flag Day, m/u-----SB 6.00  
 1228 Scandinavia, TB and other Seals m/u 58 diff SB 5.00  
 1229 Cinderellas, mix of 340 Worldwide, mostly diff,  
 some TB & Charity, Non-Scott, Expositions, etc.  
 few stuck together, incl better items-----SB 35.00  
 1230 Worldwide Charity & Cinderella, mix of 100,  
 many French Red Cross-----SB 10.00  
 1231 Envelope Cut Squares, mix of 320, all Latin  
 America, all unused-----SB 25.00  
 1232 Envelope and Post Card cut Sqs, no US, mix of  
 200-300 (2½ oz)-----SB 15.00  
 1233 WWII Censored covers from Germany (8) incl 2  
 Prisoner of War; WWI "Soldiers Mail" censored  
 cover; WWII POW POST LETTER (Grt Brit); 1901  
 Lunatic Asylum cover OHMS Victoria, blk border  
 w/Frank stamp-----OPEN

#### LITERATURE

1234 Scott 1978 US Specialized Catalog-----MB 5.00  
 1235 China Revenue Catalog, Bendig 1955 136 pgs SB 15.00  
 1236 Revenue Stps of Canada, Sissons 1964 35pgs SB 3.00  
 1237 "The Rev Stps of Communist China" Padgett 1975 5.00  
 1238 "Cat of Rev Stps of US" Julius Adenaw, 74 pgs  
 hard cover-----SB 15.00  
 1239 "Cat of Rev Stps of US incl M&M's" Geo Carter/  
 Chas Nast, 1902, 20 pgs PB age stains-----SB 10.00

#### NET PRICE SALE

The following items are being offered at a NET PRICE.  
 Send orders with your bid sheet, but on a separate  
 sheet of paper with name and address. Do not send  
 funds. Purchases will be added to your winning bids,  
 but stamps will be sent immediately if an SASE is  
 furnished. Many items are one of a kind, others are  
 available in quantity. Early response is recommended.  
 All items are returnable.

First Issue Varieties PRICE  
 19-001 R9c slight DBL TFR bot rt frameline & ball  
 stamp has defect-----2.50  
 -002 R18c DT slight dbl UR & LR frame line & ball,  
 stamp Vg-F-----3.00  
 -003 R20c DT, downward shift shows in "US"-----3.00  
 -004 R20c DT, shift to left at top, shows in US & IR 3.00  
 -005 R22c DT, doubling in all 4 corners-----3.00  
 -006 R25c DT, light lacy shift in US, dwn to left 3.00  
 -007 R25c Constant Plate scratch over "U" of "US" 2.50  
 -008 R53c DT (6F) blue HS, wing mgn top & left-----2.50  
 -009 R48c DT above "UNITED STATES"-----1.50  
 -010 R48c counter-clockwise shift, slight dbling of  
 frameline UR & LL-----1.00  
 -011 R48c bottom frameline dbl, stp is defect-----2.50  
 -012 R26c DT UR corner ball dbl-----4.00  
 -013 R26c DT, line over top panel at right, slight  
 doubling in "US"-----4.00  
 -014 R26c DT similar to above, line closer to  
 panel, dot over "U" of "US"-----4.00  
 -015 R54c DT, slight doubling at left edge even with  
 bottom "50"-----2.00  
 -016 R54c DT LR corner & in "CONVEYANCE"-----4.00  
 -017 R54c DT slight doubling UR corner ornaments---  
 (punched or w/defect, avail @ \$2.00) 3.00  
 -018 R59c DT, twisted shift, doubling LR & UL and  
 in Mortgage. (punched copies @ \$2.00)-----3.50  
 -019 R59c all over DT, 2 only, one pchd-----5.00  
 -020 R59c diag plate scratch over "c" of "cents" pcd 2.50  
 -021 R59c bottom stp of Scott listed Cracked Plate 3.00  
 -022 R59c Scott listed diag plate scratch thru upper  
 left corner (pchd or def copy \$2.50)-----4.00  
 -023 R59c as above, scratch thru "T" of Mortgage---  
 (punched copy @ \$2.00) 4.00  
 -024 R60c slight DT at top CV 5.00-----3.00  
 -025 R69c DT bot panel, slight down shift in DOLLAR 1.50  
 -026 R69c DT slight upward shift at top & LL-----1.50  
 -027 R69c DT clockwise shift, UR & LL framelines DBL 2.50  
 -028 R69c DT of top shields CV 5.00-----3.00  
 -029 R75c DT bot, 2 stps, diff positions, 1 pchd--- 4.00  
CUSTOMS CANCELS  
 19-030 "Cashier of Customs/Balt" blue circ R70c--- 3.00  
 -031 "Custom House/Boston" 22mm blk, VF on R23c (6F) 3.00  
 -032 "Custom House/Boston" fine cxi on R25c (5VG) 2.50  
 -033 "US Customs/NY" lt partial 30mm blue circ on  
 R44c, usual triangle pch cxi-----1.50  
 -034 "US Customs New York" as above R69c, trian pch 1.50  
 -035 "Custom House/Phil" circ, inverted R48c (2F)--- 3.00  
 -036 "L.B.KIBBY/CUST AGT, ST. ALBANS" blue oval R69c 3.00  
 -037 "ENTERED? J.G. MOSS, DEP. COLLECT" blue oval R69c 3.00  
 -038 Red "DEP-DUTY-EXCESS" on R63b (4VF)-----3.00

#### RAILROAD CANCELS

19-039 Cen RR of NJ C-6C VF on R10c-----3.50  
 -040 CR of NJ C-6C VF, date altered by pen VF R15c 3.00  
 -041 Detroit & Milw D-3A VF blue on R69c-----3.00  
 -042 L.N.A. & C.R.R. #1-13 lt blue SON R6c or R15c 3.00  
 -043 Mich Cent RR #M-8C fair to poor SON on R52c--- 3.50

-044 NYCRR #N-11C R6c or R15c XF entire on piece--- 3.00  
 -045 NYCRR #N-11C VF on R10c Feb 1, 1865 date----- 3.00  
 (XF cxl copies @ \$5.00)  
 -046 NYCRR #N-11C two VF strikes on R51c (5VF)----- 7.00  
 -047 NYCRR #N-11C VF on R52c----- 3.50  
 -048 NYCRR #N-11C-1 blue, fine full cxl R15c on pc- 1.50  
 -049 NYCRR #N-11C-1 as above exc VF cxl----- 3.00  
 -050 NYCRR #N-11C-1 fine blue R53c----- 3.00  
 -051 NYCRR #N-11J XF cxl on R6c few pairs pro-rata 2.50  
 -052 NYCRR #N-11J R15c, few pairs, strips 3 p/rata 2.50  
 -053 NYCRR #N-11J VF on R45c----- 3.00  
 -054 NYCRR #N-11K fair blue cxl on R15c----- 3.00  
 -055 NYCRR #N-11Q-1 VF on R6c or R15c, pairs p/rata 2.00  
 -056 NYCRR #N-11T fine blue on R58c----- 3.00  
 -057 NYCRR #N-11T VF blue on R64c (4VF)----- 3.00  
 -058 NYCRR #N-11T VF blue on R65c (4VF)----- 3.50  
 -059 O&M RR #0-2 sans-serif VF blk, lrg date, R23c 2.50  
 -060 as above, greenish black HS on R23c----- 2.50  
 -061 same except date is smaller----- 3.00  
 -062 P.Ft.W&C Ry/CHI FRT/STATION, F blue partial  
 in octagon frame, on R15c----- 3.00

#### INSURANCE CANCELS

-063 "CT. MUT LIFE INS", SL HS on R58a (4VF)----- 3.00  
 -064 "E.L.A.S." mss cxl (Equit. Life Assur. Soc)R60c2.75  
 -065 "Fire Association/34 No 5th" SON oval, ms date  
 on R47c (5VF)----- 3.00  
 -066 "Great Western Ins" 4 diff HS, 1 ms cxl R44c-- 3.00  
 -067 "Holyoke M.F. Ins/Salem" circ HS on R54c----- 2.75  
 -068 "HAMILTON FIRE INS/NY" blue oval on R44c(5VF)- 2.75  
 -069 "METROPOLITAN INS CO/NY" 2 diff, blue oval & blk  
 circular cxls on R54c----- 3.50  
 -070 "MERCHANTILE FIRE INS CO/NY" blue oval R44c-- 2.50  
 -071 "MUTUAL LIFE INS CO/NY" Green HS on R24c----- 3.00  
 -072 "MUTUAL LIFE INS CO OF NY" blue oval R68c (6VF)2.25  
 -073 "The N.Y. Guaranty & Indem Co" fine circ SON HS  
 on R88c (2VF) crease----- 3.00  
 -074 "NY Life Ins/Boston Office" blue on R54c & R69c3.50  
 -075 "NORTHWESTERN MUTUAL INS CO" oval on 25¢, 50¢  
 and & 1.00, 3 stamps----- 4.00  
 -076 Insurance cxls, 9 diff identified partial HS's  
 plus 2 ms ins co. cxls on ist issues----- 8.00

#### MISC. CANCELS

19-077 "H. TEL. OFF" (Hotel Teleg. Office) R19c--- 3.00  
 -078 "F.C.S./SEPT 1863." SL HS on R7c----- 2.00  
 -079 "Kidder Peabody/Bost" (stockbroker) partial R46c  
 2.50  
 -080 R3c (2VF) w/all over prtd cxl in German----- 3.00  
 -081 "B.S.B." SL HS, R6c (Brooklyn Savings Bk)----- 2.00

#### PRINTED CANCELS ON R163 1¢ blue B/Ship DOC.

-082 "Am. Ex./189" w/serifs R-5½----- 1.00  
 -083 "AM.EX.CO./189" R-5½----- .75  
 -084 same exc HH-7, avg cond (3 only)----- 1.50  
 -085 "AM.EX.CO./1900" HH-7----- .50  
 -086 "AM.EX.CO./1901" HH-7 avg (3 only)----- 1.50  
 -087 "Nat.Ex/189" w/serifs R-5½, avg copies----- 1.50  
 -088 "NAT. EX.CO./189" R-5½, avg-fine----- 1.25  
 -089 "C.B.&Q.R.R.CO." small letters HH-7, avg----- 2.00  
 -090 "C.B.&Q.R.R.CO." R-5½, large letters----- 1.50  
 -091 same, HH-7 or R-5½, round period after CO.--- 2.00  
 -092 "C.&N.-W. Ry." dated 1899 or 1900 or 1901--- 1.00  
 -093 "C.M.&St.P.Ry." HH-7----- 1.00  
 -094 "C.St.P.M. & O./Ry.Co./1899" (also w/o date, def)2.00  
 -095 "THE MO.PAC.RY.CO." (curved) HH-7 or R5½ avg 1.00  
 -096 same, overprint shifted 1/3 to right----- 2.00  
 -097 "I. & G. N. RR" HH-7 or R5½----- 1.00  
 -098 same except mint copies----- 2.00

#### EXPRESS COMPANY HS's ON R163

19-099 "ADAMS EXPRESS COMPANY" in 19x11 mm box, avg 1.00  
 -100 "AD.EX.CO." SL violet or pink HS, avg cond--- 1.00  
 -101 Amer Express Co. manuscript cxl----- .50  
 -102 "PAC. & US EX." in 20mm circle, avg cond----- 2.00  
 -103 similar exc Pac. & U.S. EX CO" avg cond----- 2.00  
 -104 "U.S.Ex. Co."----- 1.00  
 -105 "U. S. X." avg to fine, violet----- 1.00

#### WELLS FARGO CO. HS's ON R163

-106 "W.E. & CO./date" 3x18mm SL, avg or inverted cxls.50  
 -107 same, select condition----- 1.00  
 -108 "W.F. & Co. Ex./date" 4x25mm SL----- 1.50  
 -109 "W.F. & CO./date/New York" (3 copies only)--- 2.00  
 -110 "W.F. & CO's Exp/date/DENVER" in square frame- 2.50  
 -111 "WELL'S FARGO/date/CO's EXPRESS" SL cxl----- 2.50  
 -112 "W.F. & Co.EX." in 19 mm circle----- 2.50

#### RAILROAD COMPANY HS's ON R163

-113 "The A.T.&S.F.Ry." SL in oblong frame----- 1.00  
 -114 same in shield frame, various towns----- .50  
 -115 "A.T.&S.F.R.R." blue partial in lrg dbl circle .50  
 -116 "B.C.R. & N./Railway" SL violet----- .75  
 -117 "B. & M. R.R." violet 20mm circle----- .75  
 -118 "B. & M./Frt Off/Berlin" SL partial----- .50  
 -119 "BUSH DOCKS" in triangle frame----- 1.00  
 -120 "C. & A." violet SL (Chicago & Alton)----- .50  
 -121 The C.A. & C.Ry" violet SL in square frame--- 1.50  
 -122 "C.C.C. & St.L.Ry." double circle----- .50

-123 "C.R.I. & P.Ry." violet in 20mm circle----- .50  
 -124 "N.NICHOLAS/C.R.I. & P.Ry." viol SL, partial--- .75  
 -125 "C.R.R.CO. of NJ" in circle, 189\_, or 1898 or 1901 1.00  
 -126 "E.R.R." fine violet SL----- 1.00  
 -127 mss cxl "E.R." (Erie Ry)----- .25  
 -128 "H. & B.T.R." violet SL----- 1.00  
 -129 "L.E. & St.L.C.R.R." violet 20mm circle on R153 .50  
 -130 "M.C.R.R." red SL sans serif----- .75  
 -131 "MCR" avg SL red or black, w/serifs----- 1.00  
 -132 "N.Y.C. & H.R.RR" light SL cxl----- .75  
 -133 "N.Y.N.H. & H.RR" blue partial in lrg dbl circle .50  
 -134 "Cancelled/P. & R.Ry" fair violet SL cxl----- .50  
 -135 "PENNSYLVANIA R.R." violet SL----- .50  
 -136 similar, FRANKFORD STATION or PHILLIPSBURG JCT.  
 or JUNIATA SCALES----- .50  
 -137 "PENNA./date/R.R.CO." small SL cxl----- .75  
 -138 "P.C.C. & St.L./Ry.Co." violet SL cxl----- .75  
 -139 "S.P.CO./NAR GAUGE, S.F" 25mm circle----- 1.00  
 -140 "ST.L. & S.F.R.R.Co." violet in 20mm circle--- 1.00  
 -141 RAILROAD HS cxls on R163, 8 diff, none above 5.00

#### MISC. CANCELS ON R163

-142 "ARMOUR & CO. (Meat Packer)----- .50  
 -143 "BANK OF FULTON, Ks." VF SL cxl----- .25  
 -144 "B. & P.S.S.CO." SL (Steamship)----- 1.50  
 -145 "Flint Wagon Works" fine cxl----- .50

#### MISC. MULTIPLES

19-146 R1c/R60c 23 diff select cond + 2 blks 4 R24c  
 CV 13.54 8.00  
 -147 R20c hor pr (4F) HS or vert pr (4F)ms CV 1.75 1.00  
 -148 R23c hor pair or vert pair, avg cond, ms .25  
 -149 R24c blk of 4, vert & hor strip of 3; 2 vert  
 pairs, 4 hor pairs, avg cond----- 3.00  
 -150 R36c hor strips of 3 & 5; vert strip of 3;  
 5 hor or vert pairs----- 3.00  
 -151 R55c hor strip of 3, hor pair (5F)----- 3.00  
 -152 R58c hor strip of 3 (4F) ms, soiled----- 5.00  
 -153 R58c hor pair (4F-VF)ms----- 3.00  
 -154 R66c, 67c, 68c hor pairs (4VF-5VF) ms CV 5.75--- 3.00  
 -155 R70c hor pair (4F)ms, crease CV 5.00----- 3.00  
 -156 R82c hor pair (4F-VF)ms, thick paper, brite org2.25  
 -157 R89c hor strip of 3 (4VF)ms, rt perfs trimmed 5.00

#### MISC. U.S. REVENUES

-158 R7a (2VF) red ms, nubbed corner CV 4.50----- 2.75  
 -159 R7a (4F-VF)ms, CV 4.50----- 3.00  
 -160 R9a (1VF)ms, 4 huge mgns, closed mgn tears--- 3.00  
 -161 R40a (4F)ms, wide to good mgns, closed tear--- 4.00  
 -162 R40a (2F-VF)ms 4 nice mgns, closed tear CV\$7 3.50  
 -163 R41a (2F)ms 4 wide mgns, neatly rep'd missing  
 corner CV 15.00----- 5.00  
 -164 R42a (4F)ms (Mar63), 3 lrg, 1 sm mgn, crease--- 3.00  
 -165 R42a (2F)ms Jan63 4 good mgns, top corn clipped  
 CV 5.50----- 3.00  
 -166 R45a (4VF)ms Mar63 3 good to sm mgns CV 10.00 5.00  
 -167 R46a (2VF)ms '63 4 even mgns CV 3.50----- 3.00  
 -168 R46a (4F-VF) HS, 3 good mgns, small mgn top--- 2.75  
 -169 R49a (4F-VF)ms, 3 good mgns, rt mgn angles in 3.50  
 -170 R49a (4F)ms Aug63 3 good, 1 sm mgn, closed tear3.50  
 -171 R52a (4VF)ms, 3 wide mgns, rt mgn angles in--- 8.00  
 -172 R52a (4VG-F)ms 3 good to huge mgns, close top,  
 rep'd tears CV 14.00----- 5.50  
 -173 R54a (4VF)ms, 3 lrg, 1 sm mgn CV 3.75----- 3.00  
 -174 R56a (2F)ms, 2 filled in pcns, 4 good mgns--- 5.00  
 -175 R57a (1F-VF)ms, 4 lrg mgns, closed tears CV\$8 4.50  
 -176 R57a (1VF)ms, 4 wide mgns, closed mgn tears--- 4.25  
 -177 R57a (2F)ms, 4 wide mgns, defs, closed tear--- 3.50  
 -178 R58a (1F-VF)ms 4 lrg mgns, sm hinge thin CV\$5 3.00  
 -179 R60a (1VF)ms, 4 huge mgns, crease----- 2.50  
 -180 R62a (4VF)ms, 3 lrg mgns, just cuts bot CV\$6--- 4.00  
 -181 R63a (6F)ms, 2 wide mgns, close T & lft CV\$40-12.00  
 -182 R64a (4VG)ms huge side mgns, good to sm mgn  
 top & bot, hole, other defs CV 25.00----- 8.50  
 -183 R66a (2F-VF) ms, 4 good to sm mgns----- 2.50  
 -184 R66a (6F-VF)ms, 4 sm mgns CV 3.50----- 2.00  
 -185 R67a (1VF)ms, 4 lrg mgns, closed tear at crease5.00  
 -186 R67a (4VF)ms, 4 small mgns CV 10.00----- 4.00  
 -187 R69a (6F)ms, 2 lrg mgs, sm def----- 2.00  
 -188 R69a (2VF)ms 4 good to lrg mgns, hinge thin -- 2.50  
 -189 R69a (2VF)ms 2 good mgns, 2 small mgns CV 3.25 2.50  
 -190 R69a, 66c, 68c, 75c, 78c, 84c avg-VF cond CV 8.20-- 5.00  
 -191 R70a (4F)ms, 3 good mgns, creased CV 10.00--- 5.00  
 -192 R75a (4F-VF)ms 1 wide, 3 sm mgns, closed tear- 6.50  
 -193 R89a (5F-VF)ms, 3 good mgns, cut to frame at rt,  
 small defects, deep red shade CV 15.00----- 5.00  
 -194 R6b imperf vert (4F)ms lrg imperf mgns CV\$20 7.50  
 -195 R24b (5VF) 3 huge imperf mgns, SON "F&M BK"--- 2.00  
 -196 R24b (1VF)ms good imperf mgns, ragged at bot--- 3.00  
 -197 R24b (4VF)ms wide imperf mgns, perfs just cut rt  
 CV 4.00----- 3.00  
 -198 R24b (2VG-F) blk ms, wide imperf mgns CV\$4--- 2.50  
 -199 R25b (4VF)ms, good imperf mgns, close rt----- 1.00  
 -200 R37b (1VF)ms wide imperf mgns, perfs cut rt--- 6.00  
 -201 R40b (5VF)ms, wide imperf mgns, perfs cut lft- 3.50  
 -202 R42b (4F)ms, lrg imperf mgns CV 7.00----- 4.50

-203 R42b	(5F)ms wide to good imperf mgns	CV 7.00----	4.00
-204 R42b	(2F)ms, good to sm imperf mgns	-----	3.00
-205 R45b	(5F) good imperf mgns, pchd CV	15.00-----	4.50
-206 R52b	(4F) blue HS, sm imperf mgns	CV 11.00----	6.00
-207 R55b	(5F)ms, good imperf mgns, close one side	-----	3.50
-208 R55b	(5F)ms, good imperf mgns, closed tear	-----	2.50
-209 R4c	(1VF) SL date HS blue ms, 2mm tear	-----	2.50
-210 R8c	(4F)ms CV 4.50-----	-----	2.50
-211 R9a	(2F)ms, 4 wide mgns	CV 4.00-----	3.00
-212 R12c	(6F-VF)ms, perfs touch T & lft	CV 6.00-----	3.00
-213 R14c	(6VG-F) pen cxi, perf defs	CV 7.75-----	3.00
-214 R38c	(6F)ms, lt blue shade, creases	CV 6.00-----	3.00
-215 R38c	(6F) pen cxi, milky blue, thins	CV 6.00-----	3.00
-216 R38c	(6VF) pen, off ctr, wing mgns, lt blue	-----	2.50
-217 R39c	(4VF) pen cxi, lt crease	CV 5.00-----	3.00
-218 R39c	(5VF) HS, wing mgn lft	CV 5.00-----	2.75
-219 R41c	(4F)ms	CV 10.00-----	5.50
-220 R41c	(6F)ms, ctrd top & lft, pinhole	CV 10.00-----	4.50
-221 R50c	(5VF)ms, perfs just cut rt	CV 8.00-----	4.00
-222 R51c	(6VG-F) oval HS, grey shade	CV 12.50-----	5.00
-223 R52c	53b, 53c, 64c all (4F-VF)	CV 6.25-----	3.50
-224 R62c	(4VF) lt ms	CV 9.00-----	7.50
-225 R96c	(4F-VF)ms, perf defs, rep'd corner	CV\$11-----	3.50
-226 R72c	(6F)ms perfs just cut	CV 6.00-----	3.50
-227 R72c	(6F)ms, closed mgn tear	-----CV 6.00	3.00
-228 R72c	(4F) HS, closed mgn tear	CV 6.00-----	3.00
-229 R73c	(6F)ms, sheet mgn bot, rep'd perfs	CV\$55-----	10.00
-230 R73c	(6VG)ms, lt shade (faded) closed tear	-----	5.50
-231 R76c	(4F)ms, top perfs lightly trimmed	CV\$12-----	5.00
-232 R76c	(6F)ms	CV 12.00-----	4.00
-233 R77c	(5VG-F) blue H/bone c/cxl, wing mgn lft	-----	5.50
-234 R77c	(6VG) 3 pch cxls, blue HS	CV 15.00-----	4.00
-235 R79c	blue HS, looks nice but hvy thin and short perfs	CV 35.00-----	15.00
-236 R80c	(5F) blue HS, lt shade, pinhole	CV 20.00	10.00
-237 R80c	(6F) blue H/bone c/cxl, bwn shade	-----	10.00
-238 R80c	(4VG-F) HS, rose violet shade	CV 20.00-----	10.00
-239 R80c	(6F) blue HS, perfs cut T & lft, tear	-----	10.00
-240 R80c	(6VF)ms, perfs cut top & rt	-----	10.00
-241 R80c	(4VG) blue HS's, 3 rows diag freak perfs	-----	8.00
-242 R85c	(2VF)HS-----	-----	1.25
-243 R86c	(5F) hvy blue HS	CV 5.00-----	2.50
-244 R88c	(4F-VF) SON HS, tan shade, few short perfs	-----	2.00
-245 R90c	(5F)ms, nubbed corner	CV 30.00-----	10.00
-246 R92c	(4VF) SON HS small defs	CV 8.50-----	4.00
-247 R93c	(4F)ms, pulled perfs left	CV 10.00-----	6.00

-248 R93c	(2VF)ms top perfs trimmed & neatly rep'd	-----	4.00
-249 R98c	(5VF)ms, perfs just cut lft	CV 12.00-----	7.00
-250 R101c	(5VF)ms, perfs just cut bot, lt thin	-----	20.00
-251 R101c	(5VF)ms, perfs cut lft, corner thin, thick paper	CV 45.00-----	20.00
-252 R105	(2F-VF) lt blue H/bone cxi	CV 4.50-----	2.50
-253 R105	(6VG-F) hvy H/bone c/cxl	CV 4.50-----	2.00
-254 R106	(4F) H/bone cxi, closed mgn tear	CV 10.00	5.00
-255 R106	(6VG-F)ms, lrg thin	CV 10.00-----	3.50
-256 R108	(6F) lt H/bone cxi, wing mgns	CV 15.00----	6.00
-257 R109	/144 9 diff incl R114 wing mgn, R139, 144	-----	7.50
-258 R110	(6F) blue HS, 3 short perfs	CV 7.50-----	3.25
-259 R110	(4VF) lt H/bone cxi, thin	CV 7.50-----	3.00
-260 R114	(5F) colorless H/bone cxi, perfs cut lft	-----	3.00
-261 R114	(2VG) hvy H/bone cxi, thins	CV 7.50-----	2.75
-262 R117	(6F)ms, crease	CV 8.50-----	3.50
-263 R127	(4F)ms, ctrd slightly lft	CV 4.75-----	3.00
-264 R127	(6VG-F) H/bone c/cxl, perfs cut lft, cl T	-----	2.00
-265 R128	(2F-VF)ms, hvy thin	CV 35.00-----	15.00
-266 R134	(4F) blue HS, perfs close top	CV 7.50----	3.50
-267 R134	(2F) H/bone cxi, closed tear	CV 7.50-----	3.00
-268 R136	(4VF) uncxld, thin, perfs just tch rt	-----	3.00
-269 R136	(4VG), R138 (4VF) c/cxl	CV 13.00-----	5.00
-270 R138	(5VF) colorless H/bone cxi, perfs cut rt	-----	3.50
-271 R141	(4VF) H/bone cxi, short corner perf	-----	2.75
-272 R142	(2F) colorless c/cxl, hvy thin	CV 13.50----	4.50
-273 R142	(5F)ms, perfs just cut top, wing mgn, def	-----	5.00
-274 R143	(4F) blue HS, pulled perf	CV 7.00-----	3.00
-275 R145	(4F) blk ms	CV 5.00-----	3.25
-276 R145	(5F-VF)ms, perfs just cut top	CV 5.00-----	2.75
-277 R145	(5VF)ms, perfs just cut lft	CV 5.00-----	2.75
-278 R146	(6VG-F) blue HS, wing mgn lft	CV 7.50-----	3.00
-279 R147	(5F-VF)ms, perfs cut rt, pinholes	CV\$12-----	5.00
-280 R148	(5VG-F)ms, perfs cut top, crease, thin	-----	3.50
-281 R154	bot mgn strip of 3 w/ins & Plt #536 VF*	-----	6.00
-282 B/ship	Docs R161-172 compl, avg ctrs F-VF app	-----	5.00
-283 R201	(5VF)*, lft mgn inscript blk of 4	-----	2.00
-284 R222	(1VF)lt HS, lrg thin	CV 3.00-----	1.75
-285 R285	(4VF) lt viol HS, small mgn top	CV 6.50----	4.00
-286 R673	(3VF)mint OG, not SE	-----CV 6.00	3.50
-287 R676	(2VF) mint OG, not SE	CV 10.00-----	5.00
-288 R677	(2VF)mint OG, not SE	CV 20.00-----	9.00
-289 R678	(4VF)mint NH perfs close lft	CV 40.00-----	15.00
-290 R725	(2F-VF)ms	CV 7.00-----	4.75
-291 R727	(2VF)ms	CV 5.25-----	3.00
-292 R729	(2VF) HS	CV 30.00-----	19.00

#### AUCTION RULES (Revised March 1976)

- Only ARA members in good standing are eligible to participate in the auction.
- The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.
- 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.
- 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.
- Buy Bids, or bids under \$1.00 will not be accepted. Merely submit your maximum bid.
- 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.
- In case of tie bids, the earliest postmark will be considered the winner.
- 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--Cuf Cancel
- pc--Punched Cancel
- p/in--Perforated Initial Cxl
- pen--Pen Cxl ("X" or Lines)
- ms--Manuscript Cancel
- prtd cxi--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 cxi
- ms--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

19-

# Auction No. 19

**AMERICAN REVENUE ASSOCIATION**

**D. L. Duston—Auction Mgr.**

**1314-25th Street**

Peru, Illinois 61854

**CLOSING DATE — APRIL 27, 1979**

**and**

**address**

**Inv. Sent.**

**Pay't Recd.**

**Lots Sent**

[illegible]

Mailing costs include a charge of \_\_\_\_\_ for insurance.  
Payments are due in 10 days. Please co-operate.

- |      |  |       |      |  |          |
|------|--|-------|------|--|----------|
| -293 | RB1a, 1b, 2a, 4b avg cond, few defs CV 4.65----  | 2.75  | -339 | Beer 1942 100BBL VDH186 1/2" sq. pch , p/in-----   | 10.00    |
| -294 | RB6a (6VG-F) pen, small defs CV 7.00-----  | 2.50  | -340 | as above, uncut block of 4-----  | 35.00    |
| -295 | RB7b (4F) ms, open mgn tear CV 8.00-----   | 3.50  | -341 | Dist W/House Ser 1878 14x8mm grn wmkd,pchd-----  | .50      |
| -296 | B/ship Props RB20-31 compl avg-VF-----   | 5.00  | -342 | Lock Seal Series N bwn, used, pchd-----  | 2.00     |
| -297 | RB62 (3F) HS, ctrd rt CV 4.50-----   | 2.75  | -343 | Snuff Ser 125 15 oz roulette, creases-----   | 2.50     |
| -298 | RB63 (5F) HS, SE rt CV 3.50-----   | 1.50  | -344 | Tob Strip 1872 TG46A unused (2F-VF)-----   | 3.00     |
| -299 | RD1-RD18 compl, 18 stps, avg cond, no SE-----  | 3.50  | -345 | Tob Strip Ser 1883 4 oz TG104A-----  | 1.00     |
| -300 | RD37 (1VF) MNH perf 4 sides-----   | 2.00  | -346 | Mix of 78 mostly common revs & t/paid's most def3.00   |          |
| -301 | RD76 (6VF) unoxld, NG closed tear CV 12.00----   | 5.00  | -347 | Spec Tax Stps, Wholesale Liq Dlr \$25 1874-85,<br>12 diff w/cpn, w/ostub, punched-----               | 10.00    |
| -302 | RE23 (4F) blue HS, MD CV 4.25-----   | 2.25  | -348 | Spec Tax Stps, Rect under 500 BBLs, \$100, 1879-<br>1885, 7 diff w/cpns & stub, punched remain.----- | 15.00    |
| -303 | RE35 vert blk of 8 (4F) cxld CV 4.00-----  | 3.00  | -350 | Mass. Stk Tfr ST19-124 2¢-\$1 MNH F-VF-----  | 4.00     |
| -304 | R104 (1F) HS, staple holes-----  | 2.50  | -349 | Kansas Beer Hubbard #B1 & B17, fine exc MD-----  | 2.25     |
| -305 | R105 (3F) HS CV 6.00-----  | 3.50  | -351 | WX10 (3VF) used, unxld not SE CV 6.00-----   | 2.75     |
| -306 | REL79 (2VF) p/in CV not p/in 135.00-----   | 30.00 | -352 | Christmas Post Card in color, 1913 w/Santa Claus<br>Seal on address side-----                        | 3.00     |
| -307 | REL96a "DOLLAR" error, rep'd copy, spacefiller3.00                                       |       | -353 | Army Franks, 3 diff colors, few defs, 1 cxld-----  | 2.00     |
| -308 | Porto Rico Wines, RE29 (2VF),RE35,37,40,44,46,47<br>CV 7.50 avg to better condition----- | 3.00  | -354 | "W.J.BRYAN FOR PRESIDENT" seals (6VF) MNH-----   | 2.00     |
| -309 | RS124a (2VG-F) rep'd margin defs-----  | 2.00  |      | Blocks of 4 @ \$.60-----   |          |
| -310 | RT17d (4VF) perf defs CV 3.50-----   | 3.00  | -355 | OX1 (6VF) SON postal cancel-----   | 2.50     |
| -311 | RV1 (2F) OG not SE-----  | 1.00  | -356 | Postal Note PNI-18 set compl F-VF used-----  | 1.00     |
| -312 | RV18 (2F), RV30 (2F)* SE bot; RV42 (2VF)used OG2.50                                      |       | -357 | Musgroves College stp 2¢ verm (2VF) rgh perfs-----   | 3.00     |
| -313 | RV18 (4VF) mint full gum, perf 4 sides-----  | 3.00  | -358 | US Philippines Customs War #832 2 copies each<br>diff shade, 1t grn & dk grn-----                    | 5.00     |
| -314 | RV42 (2VF) mint perf 4 sides-----  | 2.50  | -359 | US Phils Int Rev Warren #508, blue HS-----   | 1.00     |
| -315 | RW1 (2F) unxld, rep'd corner CV 30.00-----   | 8.00  | -360 | US Phil Sello War #363 (Forb #2)-----  | 5.00     |
| -316 | RW6 (4F) lt cxl, hvy crease CV 9.00-----   | 3.00  | -361 | US Phil Sello War #375 (Forb #18)-----   | 3.00     |
| -317 | RW7 (4F) lt cxl, crease CV 7.00-----   | 3.00  | -362 | Quebec Banckruptcy R94 p-11 (2VF) pchd (24mm)-----   | 3.00     |
| -318 | RW8 (2VF) unoxld CV 8.00-----  | 4.50  | -363 | same R95 p-11 (2VF) Ldef 27mm long-----  | 2.50     |
| -319 | RW9 (4F) lt signature, SE lft CV 8.00-----   | 2.50  | -364 | NFLD cigarette Ser 1904 Brand NT-101a, defs-----   | 4.00     |
| -320 | RW17 (4VF) unoxld CV 3.25-----   | 2.00  | -365 | Seals, Hungarian-Amer Messenger Postage 8 diff<br>values, 10¢ to \$2, mint-----                      | 3.00     |
| -321 | RW19 (2F) lt cxl, lt crease CV 3.25-----   | 2.00  | -366 | Seals, 1933 Sabor of Midland telestamps, 4 dif-----  | 2.50     |
| -322 | RW18 (4F) CV 3.25-----   | 1.50  | -367 | Argent B/Aires Bills #49,55,56,57A CV 11fr-----  | 4.00     |
| -323 | RW20 (4VF) perf 4 sides Cv 3.25-----   | 2.00  | -368 | Cuba, Mantanzas Prov, 7 diff perf & imperf-----  | 2.00     |
| -324 | RW20 (4F) CV 3.25-----   | 1.50  | -369 | Austria, 1829-32 prtd document (Quitting) 7x4 1/2"<br>w/3K tax imprint & control imprint-----        | 2.00     |
| -325 | RW21 (4VF) perf 4 sides CV 3.25-----   | 2.00  | -370 | Italy, collect of 1603 Federal issues mtd in<br>oversize album pages-----                            | \$200.00 |
| -326 | RW22 (2VF) lt signature CV 3.25-----   | 2.50  | -371 | India, Small Cause Ct opt on Fgn Bill F#17,18<br>CV 12.50fr, punched-----                            | 3.00     |
| -327 | RW23 (2F-VF) unoxld CV 3.25-----   | 2.25  | -372 | India, Sm Cause Ct opt on Fgn Bill Forb #29-----   | 2.50     |
| -328 | RW24 (4VF) lt signature, lt crease CV 3.25-----  | 2.00  | -373 | India, Small Cause Ct Forb #32,38,39,40-----   | 3.00     |
| -329 | RW25 (4VF) lt signature, corner crease CV 3.25   | 2.00  | -374 | India States C/free chocin, T.C., USTC 5 diff-----   | 2.00     |
| -330 | RW26 (1VF) lt signature-----   | 2.00  | -375 | Roumania, 1948 Metered Cover w/Postal Tax Stp,<br>Scott #RA-35, not tied-----                        | .50      |
| -331 | RW30 (2VF) signed, hvy thin CV 3.00-----   | 2.00  |      |  |          |
| -332 | RW31 (2VF) signed CV 3.00-----   | 2.75  |      |  |          |
| -333 | RW34 (2F) backprint slightly offset on front-----  | 2.00  |      |  |          |
| -334 | RW35 (1VF) neat signature CV 3.00-----   | 2.50  |      |  |          |
| -335 | RW36 (2F) almost unoxld CV 3.00-----   | 1.50  |      |  |          |
| -336 | RZ10 (2VF) staple holes CV 3.50-----   | 2.00  |      |  |          |
| -337 | RZ11 closed tear; RZ12 torn corner st/holes-----   | 5.00  |      |  |          |
| -338 | Beer, Ser 1933 25BBL VDH170, sq. pch, p/in-----  | 6.00  |      |  |          |

- 376 Taiwan Color TV tax, red/blue on foil w/"audit tax" inscription in chinese characters----- 9.50
- 377 Taiwan Refrigerator tax, blk/red on foil (1206)4.00
- 378 Taiwan TV tax red/blk on foil (693) w/o A/tax- 4.00
- 379 Taiwan Paper Tax (685) two, one w/"audit tax" 2.50
- 380 Taiwan Cosmetic (1273), Beverage(?), Spec Cement (1591), Flat Glass (1274) all 2x3 3.00
- 381 Taiwan Comod. Debt Tax (692) 3x6----- 3.00
- 382 as above w/HS "audit taxation" in chinese----- 3.50
- 383 Taiwan, Artificial Synthetic Textile (Wen#1265) 5.00
- 384 Taiwan Combined Textile tax 4x7 1/2 (1593) tear 3.00
- 385 Taiwan Customs, Import. Comod; Beverage----- 2.25
- 386 Germany, Notopfer, Berlin Airlift Tax stp tied on compl cover w/postal or meter stamp----- .75
- 387 Same, 2 lrg meter covers w/ 2 diff printings of imperf stamp----- 3.00
- 388 Postal Covers (70) mostly from Germany, mostly post war '40s----- 10.00
- 389 Daniel Lelleher Auction catalog of the Wm. Wyer collect w/full color plates including Back Color Plate of R133 \$500 Persian Rug----- 6.00
- 390 Back Cover Plate from the above showing R133 \$500 Persian Rug revenue----- 1.50
- 391 "American Revenuer" back issues, Feb '69 to Dec '72, most months, Each---- 1.50

All items in the Auction #18 NET PRICE SALE are still available except the numbers listed below. See the listing in the Sept '78 "AR" or send SASE for copy of list. These offerings include US 1st issue DT's; RR & Express & Insur cxls; US P/r/c & Philippines revs; Canada, India, & AMG-FTT opts on Italy. Not available are Nos. 18-007, 010, 023, 029, 030, 036, 041, 043, 044, 047, 048, 049, 088, 107, 125, 133, 135, 136, 182, 184A, 201B, 209, 211, 212, 213, 266, 268, 270, 283.

#### REALIZED PRICES - AUCTION #18

3-27.50, 4-28.00, 5-30.00, 7-31.5, 8-rtd, 10-20.00, 11-18.00  
 13-21.00, 16-20.00, 17-9.50, 18-6.50, 19-6.50, 20-7.00, 21-  
 20.50, 22-2.50, 23-6.00, 24-7.50, 25-3.50, 27-3.00, 28-2.00,  
 30-rtd, 31-5.50, 32-2.00, 33-11.00, 34-8.75, 36-4.50, 37-rtd,  
 39-3.50, 40-3.50, 41-32.00, 42-30.50, 43-9.50, 44-rtd, 45-8.00  
 47-WD, 48-7.50, 50-13.00, 52-5.00, 53-3.00, 54-8.75, 55-4.50,  
 56-5.00, 58-22.00, 59-4.00, 60-3.25, 61-9.50, 62-9.50, 63-5.00  
 65-1.75, 67-rtd, 68-15.00, 69-7.25, 70-5.00, 72-4.00, 74-7.50,  
 75-8.25, 76-7.50, 77-10.00, 78-9.00, 80-14.00, 84-5.00, 86-8.00,  
 00, 87-8.50, 88-5.50, 89-3.00, 90-3.00, 92-11.50, 97-7.50, 101-  
 rtd, 102-5.00, 103-rtd, 105-20.00, 106-9.00, 107-rtd, 108-4.25  
 110-33.00, 111-rtd, 112-17.00, 117-6.50, 121-rtd, 122-5.00,  
 123-3.50, 125-3.25, 127-3.00, 128-17.00, 129-rtd, 130-7.00,  
 132-8.50, 133-rtd, 136-17.50, 137-11.00, 139-rtd, 140-7.00,  
 142-17.50, 143-30.00, 144-56.00, 145-11.00, 146-4.50, 147-  
 7.50, 148-12.50, 150-25.00, 151-16.00, 152-52.00, 154-17.50,  
 156-8.50, 157-8.00, 159-17.50, 160-26.50, 161-12.50, 163-15.00,  
 00, 165-130.00, 166-30.00, 168-125.00, 169-235.00, 170-150.00  
 172-rtd, 173-95.00, 174-rtd, 175-23.00, 176-11.00, 178-305.00  
 170-rtd, 180-48.00, 181-600.00, 182-9.50, 183-9.50, 184-173.  
 00, 185-16.00, 186-14.00, 188-5.00, 189-8.00, 190-2.50, 191-  
 6.00, 192-18.00, 193-39.00, 194-30.00, 195-rtd, 196-3.00, 197-  
 11.50, 199-9.50, 200-3.00, 201-36.00, 202-56.00, 203-31.00,  
 204-8.50, 207-7.50, 208-3.50, 210-5.00, 215-21.00, 216-1.75,  
 218-8.00, 219-68.00, 220-9.00, 222-rtd, 223-3.00, 224-12.00,  
 225-4.50, 227-6.50, 228-13.00, 229-50.00, 230-27.50, 231-rtd,  
 232-4.00, 233-2.25, 234-50.00, 235-47.00, 237-12.00, 238-rtd,  
 239-12.00, 240-5.00, 241-1.50, 242-4.50, 243-4.00, 244-10.50,  
 245-2.50, 246-11.00, 248-39.50, 249-32.00, 250-30.00, 251-25.  
 00, 252-6.50, 253-4.00, 254-2.75, 255-3.00, 256-1.45, 257-  
 5.50, 258-10.00, 260-3.50, 261-9.50, 262-4.25, 265-2.75, 266-  
 12.00, 267-6.00, 268-10.00, 269-6.00, 271-15.50, 273-10.00,  
 276-4.50, 277-3.00, 278-4.00, 275-3.50, 280-4.50, 281-5.50,  
 282-11.50, 284-3.00, 285-47.00, 286-18.00, 290-41.00, 293-17.  
 00, 297-7.50, 298-7.00, 299-8.00, 300-22.00, 302-12.50, 305-  
 14.00, 306-14.00, 311-5.00, 312-20.50, 313-5.50, 314-4.50, 317-  
 10.00, 318-8.00, 320-5.00, 321-rtd, 322-6.00, 325-3.00, 326-  
 7.50, 327-4.50, 328-3.00, 331-20.00, 332-10.00, 333-4.00, 334-  
 3.00, 335-10.50, 336-9.00, 337-7.75, 340-19.00, 341-11.00, 342-  
 5.75, 344-43.00, 345-12.00, 346-10.00, 347-7.50, 348-5.00,  
 349-4.75, 350-55.00, 351-42.00, 352-15.00, 353-18.00, 355-9.  
 00, 355-7.75, 358-52.00, 360-20.00, 361-68.00, 362-30.00, 365-  
 21.00, 366-220.00, 367-rtd, 368-12.00, 370-10.50, 371-9.00,  
 373-11.00, 374-30.00, 375-15.00, 376-19.00, 377-8.50, 378-34.  
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### Puerto Rico — continued from front page

Distributed to collectors of taxes ..... 112,054.00  
157,956.40  
Returned by collectors of taxes ..... 12,988.65  
Unused balance, March 31, 1901 ..... \$170,945.05

The make-up of the balance was as follows:

Denomination	Stamps	Value
1/10 cent, black	3,556,410	\$3,556.41
1/2 cent, green	1,518,991	7,594.96
3 cent, blue	1,611,366	48,340.98
10 cent, brown	814,137	81,413.70
1 dollar, rose	29,999	29,999.00
		<u>\$170,905.05</u>

It was reported: "These stamps (old series) having been called in, will be destroyed in the presence of a committee".

In the early reports, the stamps are called "old series". There are five values in the colors as shown above. All are imperforate and all were produced in the island.

The report of the military governor notes payment of \$2300 for "lithographing and printing Internal Revenue Stamps."

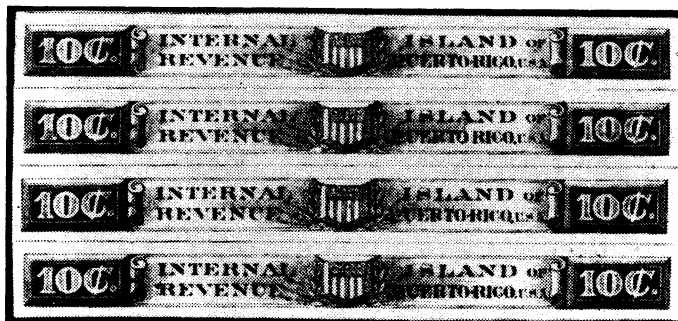
The cent values were lithographed. They are long, thin strips 115 x 9.5 mm inscribed INTERNAL REVENUE at left and ISLAND OF PUERTO RICO, U.S.A. on the 1/2 cent; on the 1/10¢ and 3¢ values U.S.A. is omitted; and on the 10¢ stamp it reads ISLAND OF PUERTO-

RICO, U.S.A. The \$1 value was printed. It is 45 x 25 mm. Forbin lists a \$1 black variety issued in 1902. This must be an error. No collector has reported a copy and all of the \$1 old series were called in and destroyed in 1901.

The early reports mention a "new series" of revenue stamps. These are listed in the Puerto Rico section of the Scott Specialized Catalogue as R1-9. They are stamps of the Spanish-american War period surcharged in black PORTO RICO/value/Excise Revenue. They were briefly described by John S. Bobo in the American Revenuer for April, 1968. (See also the Bureau Specialist, September, 1948.) The first printing is listed below. If there were later printings, they are not mentioned in Bureau reports.

Catalogue Numbers		Quantity Printed
Scott	Forbin	
R1	1	1¢ on R163, pale blue 1,000,000
R2	2	10¢ on R168, dark brown 1,000,000
R3	3	25¢ on R169, purple brown 1,000,000
R4	4	50¢ on R171, slate violet 1,000,000
R5	5	\$1 on R184, pale greenish gray 1,024,000
R6	6	\$3 on R186, pale greenish gray 102,400
R7	7	\$5 on R187, pale greenish gray 51,200
R8	8	\$10 on R188, pale greenish gray 107,400
R9	9	\$50 on R189, pale greenish gray 12,800

Sources of information included: Report of the Military Governor, First Report of the Civil Governor, Reports of the Auditor of Porto Rico, Insular Laws and Amendments to March 14, 1907, First Annual Register, May, 1901. Annual Report of the Treasurer of Porto Rico, Annual Reports of the Bureau of Engraving and Printing, and letters of Jose Luis Rodriguz, ARA 2200.



#### WORDS OF WISDOM

We are indebted to Esbjorn Janson, ARA Rep in Sweden, for the following, which appeared in his private publication, Svenska Cinderella, in Dec. 1978.

If you find yourself attracted to anything which the catalogues exclude, don't feel you have to proffer apologies or hide your gems away . . . SO LONG AS YOU KNOW THE FACTS AND PRESENT THEM CLEARLY YOU WILL FIND THAT SOME (MORE ENLIGHTENED) COLLECTORS WILL TAKE AN INTEREST. PHILATELY IS WHAT YOU MAKE IT: DON'T FOLLOW THE CROWD, LEAD THEM.

(Xeno, Philatelic Magazine, Apr. 1978).

313

## SAVE THIS AD! PAYING TOP PRICES

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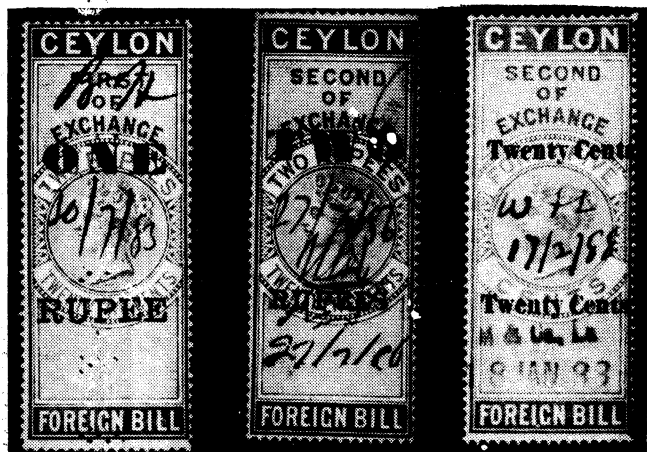
## CINDERELLA STAMPS

Charles Rabinovitz

Box 414

Randallstown, Md. 21133





Issue of 1895—Nos. 16 & 17; 1887—No. 18



Issue of 1887—Nos. 19, 20 & 21

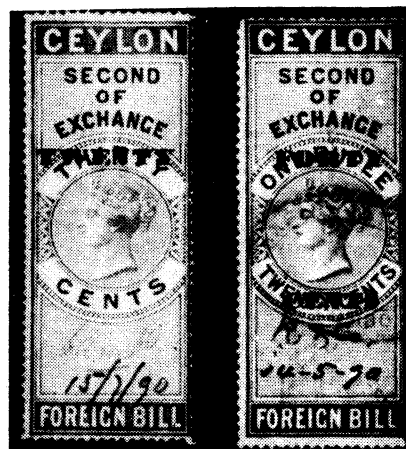
stamps by many firms), and the later cancel the actual obliteration applied when the stamp was used to pay the tax on a foreign bill.

In preparing the checklist which follows, we have drawn freely from the listing published by John B. Manion in the May, June, and October 1957 issues of *The American Revenuer*, which used the 1910 Morley Catalogue, the 1911 Crofton-Jones book *Fiscal and Telegraph Stamps of Ceylon*, and the 1915 Forbin Catalogue as sources. We have included varieties listed in Forbin but omitted by Manion, but have employed Manion's dating when in conflict with that in Forbin. In addition, we have added varieties which are known to us, or which we believe to exist (or to have existed) which are not included in either



Issue of 1887—Nos. 22 & 23

compilation. As all items listed come in "First," "Second," and "Third" varieties, we have omitted this information from the listing. Should you wish to use our numbering system to designate a particular stamp, this can be accomplished by suffixing the stamp number with the Roman numerals I, II, and III respectively, as is done in Forbin. We are illustrating all of the surcharges, as neither Forbin's nor Manion's illustrations are accurate enough to identify all items. All varieties followed by a question mark (?) are possible but have not been verified.



Issue of 1889—Nos. 24 (& 25) & 26

## Checklist

1874 (Oct. 1) Watermarked Crown and CA. Perforated 14. Portrait of Queen Victoria.

The original tax rate was apparently 5¢ for the lowest value range, 10¢ for the next value range, and 15¢ and multiples thereof for higher ranges, as the amounts of the bills increased.

1. 5¢ green and mauve
  - a. thick paper (1894) (?)
2. 10¢ slate
  - a. large watermark
  - b. thick paper (1894) (?)
3. 15¢ blue and violet
4. 30¢ bistre-brown
  - a. large watermark
5. 45¢ violet
6. 60¢ red-brown and violet
  - a. large watermark
  - b. thick paper (1894)
7. 75¢ deep blue
  - a. large watermark
8. 1.20 R violet and green
  - a. large watermark
  - b. thick paper (1894)
9. 1.50 R deep green
  - a. large watermark
10. 2.25 R magenta
11. 3 R orange
  - a. large watermark
  - b. thick paper (1894)

1880 Color error:

12. 1.20 R violet and mauve

1895 Because of depreciation in the value of the Rupee, the rate of taxation on foreign bills above the minimal ranges which were taxed at 5¢ and 10¢ was apparently increased from 15¢ and multiples thereof to 20¢ and multiples thereof. Until 1894, stamps of the 1874 series were surcharged to reflect the new rates.

13. 20¢ on 75¢ deep blue
  - a. large watermark (?)
14. 40¢ on 75¢ deep blue
  - a. double surcharge
  - b. large watermark (?)

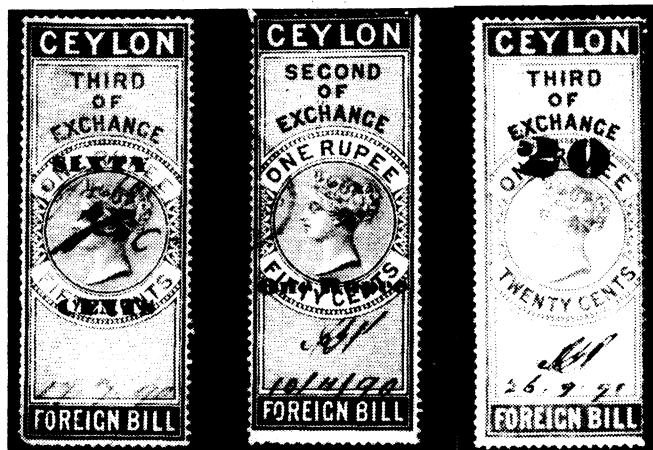
15. 80¢ on 1.50 R deep green  
a. large watermark (?)  
16. 1 R on 2.25 R magenta  
17. 2 R on 2.25 R magenta

1887

18. 20¢ on 45¢ violet  
19. 40¢ on 45¢ violet  
20. 1 R on 2.25 R magenta  
21. 2 R on 2.25 R magenta

1888

22. 20¢ on 60¢ red-brown and violet  
a. large watermark (?)  
23. 40¢ on 1.20 R violet and green  
a. large watermark (?)



Issue of 1889-Nos. 27 & 28; 1890-No. 29



Issue of 1890-Nos. 30 (31 & 34), 32 & 33

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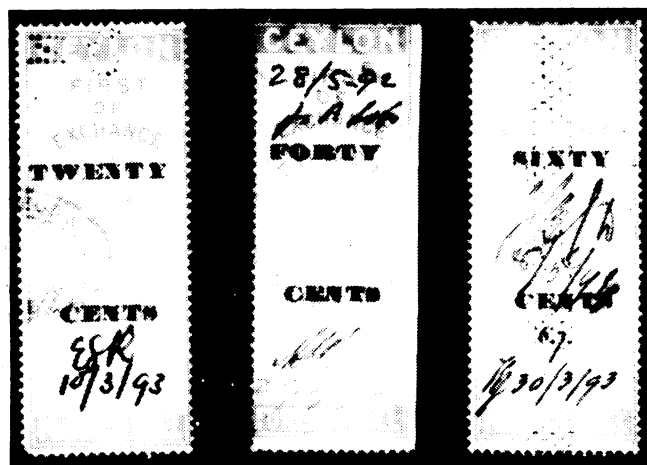
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ARA



Issue of 1891-Nos. 35, 36 & 37

1889

24. 20¢ on 30¢ bistre-brown  
a. large watermark (?)  
25. 20¢ on 75¢ deep blue  
a. large watermark (?)  
26. 40¢ on 1.20 R violet and green  
a. large watermark (?)  
27. 60¢ on 1.50 R deep green  
a. large watermark (?)  
28. 1 R on 1.50 R deep green  
a. large watermark (?)

1890

29. 20¢ on 1.20 R violet and green  
a. large watermark (?)

313

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Issue 1891-Nos. 38 & 39

31. 40¢ on 2.25 R magenta  
a. large watermark (?)
32. 60¢ on 1.50 R deep green  
a. large watermark (?)
33. 1 R on 2.25 R magenta
34. 40¢ on 1.20 R violet and mauve (color error)
- 1891
35. 20¢ on 3 R orange  
a. large watermark (?)
36. 40¢ on 3 R orange  
a. large watermark (?)
37. 60¢ on 3 R orange  
a. large watermark (?)
38. 80¢ on 3 R orange  
a. large watermark (?)
39. 1 R on 3 R orange  
a. large watermark (?)

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Issue of 1893-Nos. 40-45

- 1893
40. 20¢ 2.25 R magenta
41. 40¢ on 1.20 R violet and green  
a. large watermark (?)
42. 60¢ on 1.50 R deep green  
a. large watermark (?)
43. 80¢ on 2.25 R magenta
44. 1 R on 2.25 R magenta
45. 2 P on 2.25 R magenta

According to Forbin only 600 copies of number 42 were issued; Manion, quoting Crofton, states 600 of each exchange; either way, it is a scarce stamp.

1894 Watermarked Crown and CA. Perforated 14. Thick paper.

46. 20¢ deep purple and blue
47. 40¢ sage green and carmine
48. 80¢ yellow and black
49. 1 R carmine and ultramarine
50. 2 R slate and red-orange

1904 Watermarked Crown and CA. Perforated 14. Portrait of King Edward VII.

51. 10¢ slate
52. 20¢ deep purple and blue
53. 40¢ sage green and carmine
54. 60¢ red-brown and violet
55. 80¢ yellow and black
56. 1 R carmine and ultramarine
57. 1.20 R violet and green
58. 2 R slate and orange-red
59. 3 R orange

1905 Watermarked Multiple Crown and CA.

60. 5¢ pale green and mauve
61. 10¢ slate
62. 20¢ deep purple and blue

## RACLETTE No. 4

### TICINO CANTONAL REVENUES

M.N. Thaler

Sorry, dear cheese-lovers, I haven't yet gotten my information complete enough to give you the details of the reasons for the micro-numerals on the Bern Cantonal revenues because, frankly, my "oracle" has been silent. I said I'd try for this issue but I will have to put it off until next time.

In the interim I have to report a series of unlisted stamps which I hesitate to say are "discoveries". Maybe someone else has known about them and kept quiet. My unequivocal announcement would be shoved down my throat by someone asking me, "Where the heck have you been?" But, so far I know of nothing in the literature. Anyone having more information is invited to

write.

The stamps in question are all Ticino Cantonal. If you have a Schaufelberger catalog, on page 52, right after No. 16 insert the following as an additional Fatture stamp:

17 2Fr. Brown/Red

Then turn to page 53 and under the Documenti list insert the following additional stamps:

7. 1 Fr. Blue/Red UNDATED

8. 2 Fr. Blue/Red UNDATED

I don't know how long these stamps have been in use or how much they are worth. My information is that the Fatture stamp was discontinued by the Canton of Ticino at the end of 1975. I am consulting my "oracle" for information on the others, but from my own collection I have documentary stamps with dates up to 1961. Anybody have any later ones? Could the Canton have discontinued dating stamps about that time and started issuing documentary stamps without dates to save the trouble of printing a new batch each year?

- |     |      |                         |
|-----|------|-------------------------|
| 63. | 40¢  | sage green and carmine  |
| 64. | 60¢  | red-brown and violet    |
| 65. | 80¢  | yellow and black        |
| 66. | 1 R  | carmine and ultramarine |
| 67. | 1.20 | R violet and green      |
| 68. | 2 R  | slate and orange-red    |
| 69. | 3 R  | orange                  |
| 70. | 5 R  | brown and carmine       |

Foreign bills tamps were abolished effective March 1, 1910, and the tax on foreign bills was collected by ordinary Stamp Duty stamps thereafter.

We have a stamp-sized perforated and gummed piece of printed and watermarked selva of number 6 on which the surcharge employed to produce number 22 is printed in our collection. This indicates that at one time a strip of three with the surcharge missing on one stamp must have existed. It is problematical whether or not such an item exists today.

#### References

Black, Henry Campbell, M.A., **Black's Law Dictionary**, 4th Edition (West Publishing Co., St. Paul, Minn., 1951) pp. 211 & 522.

First National Bank of Chicago, **Export and Import Financing Procedures** (First National Bank of Chicago, Chicago, Ill., undated) pp. 4, 5, 12-20.

Vanderhoof, E.R., "Revenue Stamps in Three Parts," **Weekly Philatelic Gossip**, Vol. XXVIII, p. 257 (Gossip Printery, Holton, Kans.) reprinted in **Philatelic Sidelines Handbook Number 1**, p. 25 (Philatelic Sidelines Unlimited, Los Angeles, Calif., 1968.)

Forbin, A., **Catalogue de Timbres-Fiscaux**, (Yvert & Tellier, Amiens, France, 1915), pp. 47 - 52, 58, 59, 249, 396, 397, 557, 558, 707, 708, 778, & 779.

Vanderhoof, E.R., "Double Cancels of Ceylon," **Weekly Philatelic Gossip**, Vol. XL, p. 234 (Gossip Printery, Holton, Kans.) reprinted in **Vanderhoof Memorial Book**, p. 28 (American Revenue Association, Chicago, Ill., 1954.)

Manion, John B., "Priced Checklist of the Foreign Bill Stamps of Ceylon," **American Revenuer**, May 1957 pp. 9 & 10, June 1957 pp. 7 & 8 and October 1957 pp. 11 and 12. (American Revenue Association, 1957).

## 316 U. S. REVENUES

We maintain a comprehensive stock of the First 3 Revenue Issues (Scott #R1-150) and First 2 Proprietary Issues (RB1-19). We stock from "Average" to "Superb" condition. We will gladly submit custom approvals against proper references.

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## SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

### NEW MEMBERS

- 2987 BARONE, Vincent J., PO Box 334, Willow Grove, PA 19090, by G. M. Abrams. Italian area.  
2995 BLINKO, E. A., 135A Little Glen Rd, Glen Parva Leicestershire LE2 9TW, England, by Secretary. Norway seals and locals. Denmark seals. GB strike and bus. Lundy, Australia and New Zealand general.  
2996 CAHILL, Michael P., 26 N. Granada, Apt E, Alhambra, CA 91801, by Eric Jackson. Foreign revs hdstd and printed cancels on US 1st issue.  
2988 CHIN, Steven, by Eric Jackson. M&M and other revs.  
2996 CICONTE, John, 507 Indiana, Elmhurst IL 60126, by G. M. Abrams. US and state revs. forgeries.  
2997 HALSTEAD, Bill, by Secretary. R1-RD2 (Collector/dealer).  
2989 HARNISFEEGER, Ralph L., Wildlife Annex RR #4, Carbondale, IL 62901, by Kenneth Trettin. US first 3 issues, ducks, Canada revs Sissons-listed, telegraphs.  
2990 MARQUIS, Thomas V., 420 S. Highland Ave, Los Angeles, CA 90036, by Peggy Howard. Austria monarchy (earliest revs).  
2991 NORMAN, Drs. A. Harris, PO Box 82/Jng, Jatinegara, Jakarta Timur, Indonesia, by Secretary. World, esp. Indonesia (collector/dealer. P. T. Philateli Indonesia).  
2993 PRAHAR, Louis, Rt 1, Box 620, Bandon, OR 97411, by Secretary. All US BOB, old foreign revs.  
2994 ROBINSON, Ronald A., 6626 Kavanaugh Place, Little Rock, AR 72207, by Hermann Ivester. US taxpays, state revs, phil. exhibition seals, world souvenir sheets.  
2992 SLEDGE, William E., 7660 E. McKellips Rd, #62, Scottsdale, AZ 85257, by G. M. Abrams. US revs. M&M.  
2999 WILKERSON, David W., 2900-5 Shadow Ridge Dr, Augusta, GA 30909, by G. M. Abrams. US Scott-listed revs.  
Highest membership number on this report is 2999.

### RESIGNED

- 2593 A. V. King  
2100 James B. Schmitt  
2522 Winfield, Thompson

### DECEASED

- 1305 Harry Mundt

### YEARBOOK CORRECTIONS

- 2469 MURRAY, Michael J. Change dealer collector interests to: world revs. esp. Cuba, Spain, Antilles.

### MEMBERSHIP STATUS

Previous membership total	1581
New members	13
Resigned	3
Deceased	1
Dropped NPD	150
Current membership total	1440

### VANDERHOOF FUND REPORT

Starting balance January 1, 1978	\$1743.74
Interest earned	94.85
Repayment of loan by T. H. Harpole, Jr.	65.00
Ending balance December 31, 1978	\$1903.59

The list of those dropped for non-payment of dues will be published next month.

## SALES PITCH

G. M. Abrams, Sales Mgr.

3840 Lealma, Claremont, CA 91711

### AS IT WERE (Dept.)

Readers are urged to review the offers which have appeared in this column (or in the President's Page which preceded it) throughout the 1977 and 1978 editions of this journal. Most back numbers are available from the Editor at 75c per copy. See especially the Oct. 1978 issue. The Erler-Norton Part I Germany and the Bavarian catalog are completely sold out. The others have been restocked here, in limited quantities. See also offers of repros of older publications. Should you wish to call ahead to reserve anything, phone me at 714-593-5182 evenings, CA time.

### THINGS TO COME (Dept.) w/apologies to Mr. Wells

Advice has been received that a new, updated edition of the Germany Part I is in preparation. Those of you who missed out the first time will be given another chance, and the German revenue buffs will undoubtedly wish to order the new edition. Price and

availability to be announced.

Also in preparation, and perhaps at press by the time you read this, is the Part III Germany, which will cover the provincial issues from A to K. (Presumably Part IV will continue the provincials through the rest of the alphabet). Format will be similar to the predecessors. Announcement to follow. A new US beer stamp catalog will shortly be announced, the first since the VDH in 1934. Stay tuned. You'll want one.

Also in the works is a catalog of US possessions revenues. Data to follow when known.

While the above two works may not be ARA publications, at the authors' options, we may soon have another to offer under the ARA banner: A massive effort on US revenue stamped paper. Details later.

### DON'T FORGET (Dept.)

For those who may have missed the announcement, and for our newly joined members...the Holcombe book is available from Quarterman Publications, 5 South Union St., Lawrence, Mass. 01843. This library edition, circa 640pp, bound in buckram, 6x9 inches, brings together all of the papers on US revenues written by the late Henry Holcombe over the years, in various media and formats. Edited by ARAer George Griffenhagen, and priced at \$50 (US) anywhere in the world, book rate, it had a first edition of 550 copies. Publicity releases have been sent to the philatelic press. Get one while they last.

### GOT SOMETHING TO PUBLISH? (Dept.)

Member John Barefoot, 85 Saltergate, Chesterfield, Derbyshire, S40 1JS, England, writes that he will consider any revenue catalog now in preparation, or ready for press, for potential publication. He would like to see a photocopy first (Xerox will do) so as to enable a decision. All of you budding (and experienced) authors are invited to follow through with John whenever you're ready. (And John, please note that this column is at your service when it comes to announcing any new release along these lines).

### DENMARK: THE RAILROAD STAMPS

We have been advised that the 1966 catalog of Danish Railroad Stamps, written by Jensen and Thomassen, and its subsequent 1970 supplement, is in the process of update and translation into English by the Scandinavian Collectors Club. In the interim, an English translation of the preface to the original 1966 edition is available for \$1.00 (US) to cover copy costs and postage from: Paul Nelson, 620 Wellesley Dr., Claremont, CA 91711.

### COMMENTARY: THE YEAR'S FIRST (NOTED) NEW DREAMER

Advertising copy in the media reads, in part, under the WANTED banner:

USIR, stamps w/CV over \$100, F or better, 60% of CV (offered); stamps \$10-50, F or better, 40% of CV (offered). And as I have seen at several expos recently...these comparative rarities are being offered at 2 to 5 times Scott. If you have material of this nature, let's not forget the ARA auctions, wherein you will undoubtedly do better than the percentages quoted above by dreamer. Which leads to (go ahead and groan) a long overdue (long-awaited??) brand new KULTURE KORNER epic:

LET'S PROVE WRONG OLD PHINEAST;  
I'VE BEEN THERE, SO PAY HEED TO ME...  
WRITE TO ARA SALES,  
AND BACK THRU THE MAILS  
YOU'LL GET "SMARTS" FOR AN SSAE.

## Letters to the Editor

I have noticed in reading through the February edition of the Revenuer that several references are made to shows or gatherings "where revenues are welcome".

Not to nit-pik, but I believe that this is a defensive expression that tends to minimize the revenue stamp field.

With references made to places where revenues are welcome it infers that there are also shows or whatever where revenues are not welcome — specifically so. While this may be true I wonder if there are indeed shows where revenues are specifically not wanted.

I seriously think there is a point to be considered here for we revenuers should be proud of our field and negative inferences such as the one

# REVENUE MART

Buy, Sell and Exchange. 5 cents per word, minimum 20 words. Name and address count 5 words. All ads must have member's name; business name not sufficient. Send all copy and remittance to Adv. Mgr.: 11760 Cordilleras Ave., Sunnyvale, CA 94087

**CANADIAN REVENUES** — 100 different \$12.50. We buy, sell, trade singles, collections and accumulations. Pollak, 1236F Los Angeles Ave., Simi Valley, CA 93065. 314

**BUY-Covers of Taiwan** (before 1952) and Chinese postal stationery. Covers of China, Ryukyu, Korea (Before 1955) and Japanese occupation (WWII). Perfin stamps of China, Hong Kong and Japan. **SELL-Taiwan revenues** 1 Kg. (mixed Cut square)/box \$35.00 U.S. (postage paid) and others. Ming Z. Huang, P. O. Box 2-50, Taipei, Taiwan 318

**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

**WANTED** insects on revenues. Longtime collector of Insects On Stamps and new ARA member wishes to begin collecting revenues showing Insects. Dealers and collectors who have material for sale are invited to offer stamps, friendly advice and correspondence to K. L. Reid, P. O. Box 904, Stafford, Tx. 77477 314

**I NEED** 53 of the scarcest RN imprints on checks for my collection. Will pay A.R.A.'s new guide prices. Free want list. Neil Sowards, 548 Home Ave., Ft. Wayne, IN 46807. 313

**REVENUES FOR BEGINNER** and advanced collectors. Monthly list, annual catalog. Approvals on request, Want list appreciated. J. McGuire, Box 347, West Yarmouth, Ma. 02673 318

**PERMANENT WANTS:** Old stock certificates, bonds, railroad passes and timetables, Western states early financial paper and pre-1920 post cards. Please write! Ken Prag, Box 531RM, Burlingame, Calif. 94010 320

**SCRIPT CERTIFICATES, 1865-1867** The Mutual Benefit Life Insurance Co. Attractive inscription, size 10 x 5½ with attached R33c or R34c ave. \$3 each or \$5.50 both post paid. Satisfaction guaranteed. Joseph Garsick, 108-D Amberly Drive, Manalapan, NJ 07726 313

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

**INDIA & INDIAN STATES** revenues, receipts, Hundies, courtfees, stamped papers, seals, cinderella, bank notes, coins, medals (war) always remember us. Write: Messrs. Santosh Kumar, 49 "G" Block, Connaught Circus, New Delhi-110001, India. 317

**ISRAEL STATE** revenue stamps - 1979, 20 page illustrated catalog. Definitives, Agra Health, Zahal & military stamps for Territories mint selling prices. \$2.50 postpaid. Dr. Josef Wallach, P. O. Box 1414, Rehovot, Israel. 316

**BUYING & SELLING US** revenues, documentaries, and all other US Tax stamps. List of my available material sent on request. Send me your material (or descriptive list) for my offer. DAL's Stamps. Paul F. Bouliane, PO Box 771, Woonsocket, R.I. 02895. 315

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

**MONACO REVENUES, Cinderellas, seals and forgeries** wanted — GOBS of them or even singles! Price all sendings. T. G. Kudzma, Box 1412, Nashua, N. H. 03061. 314

**FOR SALE** a 19th century German Local collection with more than a thousand different stamps from Altona to Zittau. Also another collection with Scandinavian Locals. Emerich Vamos Sz, Toro Herrera 487, Vina del Mar, Chile. 313

**WANTED** foreign revenue exchanges worldwide stamp for stamp, value for value. Free bonus first trade or for Spain, Cuba or Antilles. I can use. Michael Murray, 1601 SW 47th Ave., Ft. Lauderdale, Fla. 33317. 322

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referred to may tend to make some borderline collectors turn to a prouder field.

Very truly yours,  
T. W. Priester, ARA

Pat Herst's letter telling us about his mother's lace business and the trip to Switzerland cleared with certainty a small doubt that had existed in my mind. The word "stickerei" in German translates to "embroidery". The St. Gallen 1890 stamps which Schaufelberger rates as semi-official are related to the industry "des Brodeurs" in Forbin's list. This translates to "embroiderers".

A Swiss friend from Zurich had told us emphatically that in Switzerland and especially St. Gallen the word "Stickerei" meant lace and nothing else. Pat's story now verifies that these stamps were for the benefit of the lace makers' association, not for embroiderers as we know that word.

Incidentally, although St. Gallen is a city in Switzerland, the city is located in the Canton of St. Gallen and that is what is referred to when discussing the stamps. Likewise, Appenzell is a city in Switzerland but it is in the Canton of Appenzell, in the part known as Rhodes interieures. This means that there are many other cities in both cantons. The center of the lace industry was in Flawil in St. Gallen. This was a city about 20 or 25 kilometers west of St. Gallen city, having a population of less than 5000 at the turn of the century.

I. Irving Silverman, ARA

Noted comments in the January TAR on dead silent response to articles...and just for the record: In response to my recent paper on the Australian hunting stamps, which appeared in the Dec. 78 American Philatelist, of some 46,000 readers, I was extremely grateful to receive (by

actual count) 214 letters, including 3 from overseas. At least there was a small squeak (0.46%). Since you will be soon reprinting the paper, with permission, let's see how much of a response we glean, percentage-wise. (You don't suppose the reason for the apathy is that our silent members can't afford a 15c letter? A 10c postcard? Are our dues too high? In view of what our members receive, and other benefits of which few take advantage, it's my opinion that if the dues were doubled....it would still be a bargain.)

Vociferous minority  
G. M. Abrams, ARA

(Ed. note: The following letter appeared in the letters to the editor column in Linn's, edition of Jan. 29th, 1979, as written by Pat Herst. Anyone who can supply further details on this new issue is invited to write the Editor.)

Jeff Miller of Houston, writing in Linn's Jan. 15 issue, is comparing apples and oranges when he mentions the difference in price last year and this year on the Federal Boating stamps.

The originals of these were issued in 1960, and they remain relatively scarce stamps today, cataloging in the hundreds of dollars.

However, more recently the stamps were reprinted, but (as I understand, as I have not yet seen any) on entirely different paper.

In fact, their issue was so recent that they are not yet listed in the 1979 Scott Specialized catalog. Anyone contemplating buying these should make sure he is getting the early set, as the resemblance to the ones being sold at face value is surprising.

Herbert Herst Jr.  
ARAHLM

## China — continued from page 38

except for those which are printed on thin sheet aluminum and the metal alloy beverage bottle caps. Examples of commodities for which these aluminum stamps are required are televisions, air conditioners, refrigerators, central air conditioning systems, electricity KWH meters and sewing machines.

Large 87.5x47.5mm commodity tax inspection stamps are used to seal a package of taxable light bulbs while those used on cosmetics and beverages are found on the side of each carton. Each package containing a certain number of individual items will have a small tax inspection stamp affixed to the product or inserted loose as in the case of a package of one dozen individual purse size packs of Kleenex tissues.

Large and small commodity tax inspection stamps are prepared for many commodities. One hundred of the large serialized stamps, imperforate on three sides, rouletted along the top, are assembled into a booklet with one heavy duty staple. The booklet cover is a very light weight brown kraft paper printed in black. The name of the government office for which these stamps are prepared is printed across the top with the inclusive serial numbers printed in two lines across the lower half. Several booklet

covers are provided as figures 1 and 2. Mr. Pai indicated that these large stamps are serialized to control their usage.

Various plate layouts are required for the many different stamp sizes. Many of the small stamps are printed with a 4mm space separating each stamp on all sides. The small 12x32mm light bulb tax stamps are printed approximately 3mm apart in sheets of one hundred and issued imperforate.

There are no commodity tax inspection stamps, revenue stamps or other taxation imposed by the Republic of China for narcotics, drugs or other medication containing narcotics or drugs dispensed to hospitals or other government controlled agencies by the National Health Administration. Narcotics are not considered to be a taxable commodity. When exporting narcotics, the National Health Administration packs large sealed bottles of narcotics tablets into excelsior filled crates which are banded with steel straps. Across this crate is affixed a large government handmade paper sealing tape, approximately 4' x 24". Printed across this tape in large black letters are Chinese characters indicating the contents. These characters are enclosed in a plain black frame border. A small wire lead seal is an added security measure to control accountability in transit.

To be continued

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316