

THE



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AMERICAN REVENUER

Journal of the American Revenue Association

WHAT IS THIS CANCEL?

Joseph S. Einstein, ARA



Shown here are examples of cancels on R240, 244 and 245 horizontal format and a single R240 with vertical cancellation. All appear to be rubber-stamp cancels, hand applied. All are identical in wording. There is, in addition, an R 263 with the same cancel. The R240's and the R263 are in black; the others are in violet ink.

These stamps pose the following questions: 1) Could ordinary Documentary Stamps be used for Stock Transfer stamps? If 'Yes', why were Doc's overprinted for Stock Transfer use and, later, special Stock Transfer stamps printed? 2) Are the stamps illustrated a "Provisional" Stock Transfer usage? If 'NO', why have the words 'Stock Transfer' in the cancel? 3) If they are a 'Provisional' what does the letter 'M' beneath the words 'Stock Transfer' signify?

STATE REVENUE DATA & MANUSCRIPTS SOLICITED

Your editor is seeking manuscripts and data about state revenue stamps. The purpose is to compile a completely revised and updated state revenue catalog. This will be an effort of both ARA and State Revenue Society members. There are already several catalog manuscripts promised to TAR for publication in this series.

In recent years there have been several single state catalogs printed by the SRS but the last major catalog for all states was a revision of Cabot's 1940 catalog done in 1960 by Hubbard and many others who were not named in the catalog. (Photocopies of that 1960 edition are available from the ARA Sales Manager — see this month's Sales Pitch column).

Revisions of every state are now needed. It is apparent that a satisfactory privately produced revision cannot be accomplished. It is felt that by making the catalog available as part of The American Revenuer many problems can be overcome and the catalog will receive the wide distribution needed so that it will become the standard state revenue catalog. Provisions will be made for distribution of the catalog sections to non-TAR subscribers.

It is requested that anyone who can work on manuscripts, assist with manuscripts or check manuscripts against their collections contact Kenneth Trettin, Editor, The American Revenuer, Box 573, Rockford, Iowa 50468. Publication is expected to begin in late 1980 or earlier depending upon the availability of material.

There is one school of thought claiming these are provisionals; an opposing school claims these are just an ordinary hand-stamp cancellation. But, either way one views these stamps, there are unanswered questions. So, a final question—does any collector/student know the story behind these? Please help resolve this puzzle.

THE EDITOR NOTES...

...that my thanks is extended to all those members who answered my request for an address for the Check Collectors Round Table. One member was even so kind as to enclose postage to forward the letter I held.

...that since the Check Collectors Round Table has been mentioned, I should elaborate a little on the organization. Larry Adams (969 Park Circle, Boone IA 50036) is the membership secretary. More extensive information can be obtained from him. Basically the CORT is an organization dedicated to the collection, preservation and research of banking and banking instruments. Of interest to its members are checks, drafts, money orders, deposit receipts, notes, stock and bond certificates, engravings, vignettes, signatures and security methods and printers. The CORT has slide programs and a guide to check collecting available. Their quarterly publication The Check List has revenue related articles including "The Revenue Corner."

...that this has been a very good year for revenue philatelic literature. Throughout the pages of TAR are a number of reviews and announcements of new and reprinted publications. I cannot impress upon you as readers how important literature is to our hobby. I strongly urge you all to purchase all you can even if you do not actively collect that area--in fact you should make it an effort to buy literature in fields that you do not specialize in order to broaden your base of knowledge.

...that recently released literature includes The Revenue Stamps of Mexico by Richard B. Stevens.

This is a completely new and expanded version of the 1968 catalog. It is 360-8 1/2 x 11 inch pages of up-to-date listings and pricing of all the fiscal stamps of Mexico. There are only 500 copies printed; hard bound or loose-leaf for \$35 until the end of this year. There will be a complete review upcoming. It is available from the Mexico-Elmherst Philatelic Society Inc., 169 Geneva, Elmhurst, IL 60126.

...that Castenholz and Sons (Bill Castenholz) have announced that they are reprinting the Revenue Stamps of the United States by Christopher West. West was in reality Elliot Perry one of the true experts in the field of U.S. philately. The book was originally published in 1918 by Meekel's from a series of articles which appeared in that paper. This is a prepublication announcement and a review of the book will appear when the editor sees a copy of the book. See Castenholz's ad on page 133 for details.

...that the American Philatelic Society has just released a new handbook by ARA member W. V. Combs entitled First Federal Issue 1798-1801: U.S. Embossed Revenue Stamped Paper. This 124 page volume came as a complete surprise. I received a telephone call from Editor Richard Sine of the APS recently wondering if I as editor of the American Revenuer could help publicize a new APS book. A flyer about this book is enclosed in this issue of TAR. A review will appear next month.

...that if anyone is publishing a new book, periodical or article pertaining to revenue stamps or cinderella material please send two copies to the editor (address in masthead). One copy will immediately go to the ARA library and the other copy will be used in the preparation of a review to appear in TAR. A publication is impossible to review without a copy to review--in other words: No tick--No showee.

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Letters to the Editor

Dear Editor,

This is to register a complaint, specifically against "The President's Letter" as it now appears. I for one am tired of reading about the current President's sh-hum reminiscences, about his friends (or sundry other name - dropping) and especially his cracker-barrel homespun philosophies. Additionally, these letters appear to be written for and addressed to collectors of US material only...while I and other members collect areas in addition to (or instead of) the US. He must be aware that he is addressing the entire membership, of which (it has been reported) more than half fall into my category...world-wide or selected other countries. Further, what happened to the Kudos listings? That was a most interesting feature...to know who among us exhibited and took awards.

These letters should be revamped to:

a) present material to all of us; b) give news of what's going on in the ARA...who's doing what, planning what, etc. and on a worldwide scope (we couldn't care less about stories of the 'good old days'); and c) reinstate the Kudos data.

Your attention to this matter is mandatory, and will (I'm sure) be appreciated by many, if not most, of our members.

Grumpy, ARA

(The preceding letter appears verbatim as received from an ARA member who asks that his (her/their) name(s) be withheld.)

Dear Grumpy,

I have indicated previously and will continue to defend the position that what appears under the President's name is his (her) responsibility. I will edit only for grammar and spelling (and still miss a few). Other columns will be edited to varying degrees but still remain largely the author's responsibility.

I believe that everyone's best interest would be best served if letters of complaint were addressed directly to the person against whom you are griping.

...that in regard to the announcement on the front page about a state revenue catalog: Your editor has already written to a number of state revenue collectors and authors. State Revenue Society president Terry Hines has promised cooperation of the SRS and will be providing some of the manuscripts. Aid by several other prominent state revenue collectors has also been secured. It is felt by all that there is a definite need for a completely new state revenue catalog--the last country-wide revision was done almost 20 years ago. There will be free distribution to ARA members as the catalog will appear as a part of the Revenuer and distribution to SRS members by means yet to be worked out. The catalog will be a complete listing not a shortened simplified form. It will be presented in a neat, typeset format that will be updated as needed by printing completely new replacement or additional pages. There will be no hodge-podge of collected lists from various issues of the SRS newsletter to be passed off as an addenda. It is felt that by printing a state revenue catalog in TAR that the catalog can continue indefinitely regardless of who may be the TAR editor. This catalog is to much of a project for any one individual to perpetuate and therefore must be handled by an organization such as the ARA. Should this project prove successful possibly our next project should be a complete USIR catalog. Assistance in the state catalog project is very much sought. Please write the editor.

...that ARA member Guy Rossi continues his promotion of our hobby with another one man stamp exhibit. This time he will be showing a general information exhibit on U.S.I.R. taxpays, state taxpays, foreign revenues and U.S. and foreign cinderellas. There will also be a slide show on U.S. revenues and cinderellas at the same time. It will be shown at New Mexico State University, Corbett Center--Little Gallery in University Park, Las Cruces NM 88003 from 9 AM to 5 PM and by appointment after 5 from September 17 to the 21. Write to Guy at Box 625, Mesilla, NM 88046 for further information. Maybe a copy of that slide show can become our first in the ARA library.

...that CONGRATS are due--

--to KEN PRUESS, for picking up the reins from late member Charles Hermann, with a regular column on state revenues, now appearing in Ltr's. The first column appeared in the July 23rd issue.

--to JOHN NEEDHAM who received a Gold and the ARA ribbon for his exhibit of "The Revenue Stamps of Hessen-Cassel" at ORCOPEX '79 (June 30-July 1) held by the Orange County (California) Philatelic Society. It just goes to show this editor that good exhibits can place well in those CA shows--now members just keep showing me and the rest of the collectors in this country that revenues are serious philately.

As to the Kudos--they now appear in my "The Editor Notes..." column. An explanation met the scissors last month in the interest of conserving space. The "Kudos" were assembled by ex-President Abrams, my editorial assistants and myself and were inserted into the President's Page. Recently it has been a matter of convenience to place them in the editor's column. As to the name "Kudos" Abrams wrote "Let's switch back to 'Kudos' instead of 'Congratulations'... more catchy. "Well I am sorry but I agree with President Scoville, Kudos sounds like something terrible tasting you would feed a baby. Since it's my column it will stand as "Congrats!"

No matter what we call the acknowledgements, we do wish to recognize those members who promote fiscal philately by exhibiting their material. They promote not only our facet of philately but philately as a whole which is made richer by those who exhibit. Which brings a closing remark to mind--we don't catch them all in the press, so if you have recently exhibited and won any award please send the editor a postal card.

Review Rebuttal

The following was received as a reply to the reviews of the U.S. State Revenue Catalog and Addenda which appeared on page 76 of the April, 1979, TAR. I feel that it would have only been common courtesy to this editor, the reviewer and all TAR readers to have at least sent an original letter to the TAR Editor. Instead this is a portion of a page of reproductions of letters to various people. This letter is marked with two felt tip pens and a ball point. It was originally addressed to "Charles Peterson, Editor PLA, Box 716, Laurel MD 20310." The two obliterated sections read: "copy of" and "A copy is enclosed for you."

I personally have seen copies of both the reproduced reproduction of the 1960 catalog and the two addenda (which is actually just reduced reproductions of a serialized addenda which appeared in the State Revenue Newsletter with penned in additions and added illustrations.) I have to agree with the reviewers -- their presentation is poor -- they are hard to read and even harder to use. -- KT

FOR PUBLICATION
ANSWER B31
TO
REVENUE
↓
REVIEWER:

THANKS FOR THE ~~REVIEW~~ REVIEW ON MY CATALOG: YOU ARE RIGHT --HOWEVER, MOST OF IT CAN BE MADE OUT WITH A LITTLE INTELLIGENCE, AND THE DATA IS INVALUABLE TO THE RIGHT PEOPLE.

SOME OF THE POOR PAGES ~~WILL~~ ^{HAVE BEEN} REPRINTED AND MADE AVAILABLE TO THE CATALOG PURCHASERS.

THE AMOUNT OF WORK THAT WENT INTO THE CATALOG AND ADDENDA IS FANTASTIC, IF YOU ONLY KNEW!!!

UNFORTUNATELY THERE IS NOT ENOUGH DEMAND TO MERIT A FINE-QUALITY PRODUCTION, AND LOW-GRADE PRINTING MUST BE USED TO MAKE IT FEASIBLE.

A SUPPLEMENT, 1979, HAS BEEN ISSUED AT \$11 AND BRINGS IT A LOT MORE UP-TO-DATE. ~~REPLY~~

PLEASE NOTE THAT HUNTING STAMPS ARE LICENSE STAMPS WHICH I DO NOT COLLECT OR MAKE ANY EFFORT TO CATALOG. --THESE ARE LEFT UP TO THE SPECIALISTS IN THEM.

CORDIALLY, *But*

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OPINION: ON PRICES

by Don Reuter, ARA

Ed. Note: This paper is reprinted from a recent issue of the 1871 Cinderella, with permission. Its contents are highly controversial, and the opinions expressed are solely the writer's. They are, however, food for thought.)

Over the past few weeks, I have been subjected to some enlightening if not sobering experiences. Take, for one, the new 1978 edition of the Sissons Canadian Revenue Catalog. This is the latest edition of what has become the standard catalog in the field. It was last released in 1969 and certainly prices have increased since the last issue. Everyone in the revenue business has added (in most cases) a percentage to the 1969 prices all along. MY point is this: Trade in Canadian revenues has been very stable for the past ten years, but all of a sudden with the appearance of the 1978 edition . . . the listed prices have jumped from no change (common) to 7-800 percent. Note: The newly published prices did not reflect the prevailing market at the time of publication, but they surely do now, since everyone has jumped on the bandwagon to go along with the obvious windfall. One must be really naive to think that the old law of supply and demand sets the prices when in reality it is the self-appointed "fixers" that do so.

The dealers sure go for the raise . . . look what it does to the value of their stock. Now, the dealer's copout is "look at the catalog price", and thus he feels justified having someone else "responsible" for pricing his merchandise. And, to be sure, the collectors who already own these "gems" will go for it (what a

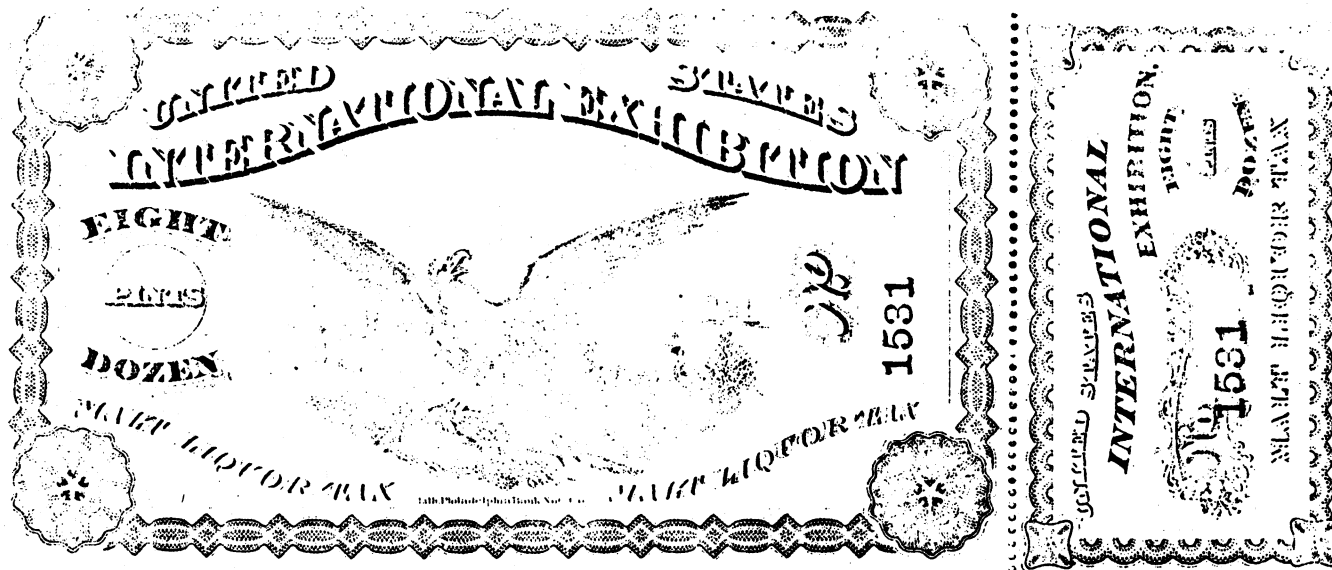
paper profit to reap overnight). But what about the thousands of collectors that have recently become interested in revenues as an escape from the out-of-sight prices of regular postage stamps? Are they to become resigned to the fact that revenue prices are also being manipulated, or will they just say "the devil with it" and leave stamp collecting altogether? Another problem lies on the horizon: If prices reflect such an increase, it is sure to attract the attention of investor money and "you ain't seen nothing yet" when it comes to prices. The end results of this fiasco will be out-of-sight prices and stamps removed from the reach of collectors. I have been through this same situation, back in the 60s, when coin collecting went crazy.

While we are on the subject of "crazy" . . . "crazy like a fox", that is . . . let's consider the operation of such firms as Harris and Co. You may or may not have given much thought to the fact that the greatest percentage of Harris' customers (30,000 a week?) are "low profile" collectors who do not subscribe to any philatelic media, belong to any stamp club, or attend any stamp shows. They were attracted to Harris via a long campaign of adlets in other than the philatelic press. In fact, they know very little of the stamp world other than what Harris "feeds" them. The point I wish to make here is that up until a few years ago, many dealers used the Harris catalog as a pricing guide. That is, until Harris went price crazy and a knowledgeable "high profile" collection public rebelled. Today, a percentage off the Harris price is the normal quote (viz., FDCs at 50 percent of Harris). This is truly a case where supply and demand reversed the published price policy. The "crime" is that the "low profile" collectors will never know what hit them.

There are more schemes taking place right under our collective noses and we will get to them, perhaps, shortly. Meanwhile, I invite any and all feedback, pro or con, since we are herewith interpreted through many mental disciplines.

A COMMEMORATIVE TAXPAID

by Odgen D. Scoville, ARA



In the December Revenuer a photo of a commemorative USIR Mineral Water Tax was submitted by Pat Herst, Jr. He asked if it was the only one.

Shown here is another commemorative but for Malt Liquor Tax (beer). It is for eight dozen pints.

The face is lithographed in a deep orange with an added light maroon serial number. Under the vignette is 'Litho Philadelphia

Bank Note Co.' This is the first revenue that I have seen with this imprint.

The back side is in shades of green. The background is shaded diamonds overlaid with engine turned geometric patterns.

It is printed on a white carboard and the serration is perforated 12. The stamp is 129 x 74 mm and the stub is 40 x 74 mm.

It is a strikingly beautiful stamp.

TAXPAIDS #2 – CONDITION

by Ogden D. Scoville, ARA

Quite often postage collectors considering adding revenues are turned off when they see their first extensive revenue collection (taxpays). They can't believe the number of torn, dirty, ragged etc. stamps that are neatly mounted in revenue albums.

I have one rule in collecting revenues that I call Scoville's law: Keep the first copy you find regardless of condition. What are considered defects in postage collecting do not materially effect revenue prices, i.e. closed tears, perfins, straight edges etc.

The following comments about defects are my opinion:

Centering: Many customs, cigars and tobacco stamps were issued imperforate. In hand separation the designs were cut into due to carelessness. Others were trimmed so as to cut in on two sides or leave no margins so the stamps would fit the package. One dealer I know had 15 of the series 125 11 oz. snuff which he sold at \$7.50 each. These were cut into on the two vertical sides. No more have been found. Wait for a better copy? Too bad if you did.

Thins and creases: Really minor and detract little from their worth. Many taxpays are on soft paper so soaking and ironing will remove most creases.

Holes: You can paste bits of other stamps so as to fill the holes and not let the album page show through. These are discounted from catalog prices. The Deats & Sterling remainders in the STS come punched and are so priced and collected.

Dirty and stained: You can use a pink pearl or other soft eraser to remove pencil marks and dirt. Soaking in Ivory Soap and using a soft brush can also work miracles. Caution is advised.

Torn in half: Many cigars, cigarettes, customs and other stamps used to close packages were torn on opening. I have many in my collection that have been pieced together and some from several stamps. Years ago in Los Angeles, we used to kid Abe Hochman for his repair jobs. But he did provide collectable repairs for many of us.

The attrition rate for revenues has been extremely high. There were 89,000 of the 6c proprietary 1st issue used. A survey some 15 years ago turned up 91 stamps. That is a survival rate of one tenth of one percent! The Springfield list published in 1912 stated of the "Stamp for Re-Imported American Distilled Spirits: had not been seen to date. This Series of 1891 with 9 holes, dirty, several thins, closed tears is in my collection as a prized item. It has serial number 196,531. Where are the other 196,530 stamps? Surely more will turn up.

So don't be afraid of buying damaged revenues at a reasonable cost. Replace them if you are fortunate enough to find better copies. You can sell or trade them off to recover your cost too. Then you won't have any regrets like I have for passing up a lone dog!

For a SAE I'll answer any questions regarding this column by an ARA member.

Scene Currently

Richard F. Riley, Associate Editor

Occasionally in these jottings I have called attention to accounts of a historical nature which might appeal to collectors of our proprietary revenue stamps. A recent item of this nature is found in: *TRANSACTIONS AND STUDIES OF THE COLLEGE OF PHYSICIANS OF PHILADELPHIA*, vol. 1, 5-32 (1979). The article, by James Harvey Young, is entitled: "Even to a Sucking Infant": Nostrums and Children. Illustrated with pictures of trade cards, prints and RS66a (guess whose), the article discusses the grim pediatric side of the patent medicine business. The subject is covered starting with a 1731 ad by Sarah Reed for her "well-known Ointment for the ITCH" and ending with notice of a 1978 court case involving a child with Hodgkins disease being treated with laetrile. To simplify matters for the curious, a copy of the paper has been deposited in the ARA library.

Speaking of pediatric nostrums, Frank Sternad recently chided me gently by asking me to consider Patent #77758 for Dr. S. Pitcher's Cathartic preparation, not mentioned in this column in the May 1979 TAR where I talked about patented "patent medicines". Dr. Samuel Pitcher originated and sold Castoria. Rights to the formula were acquired by Charles Fletcher for Demas Barnes who passed it along to J. B. Rose who in turn became the Centaur Co. Finally the formula returned to the hands of Fletcher. Barnes, Rose, Centaur Co. and Fletcher all had private die stamps which appeared on this nostrum. Pitcher on the other hand, never used private die stamps.

The fascinating details on this preparation ("Babies cry for it.") and the firms who manufactured it are easily available to you fortunates who now have a copy of Holcombe's *PATENT MEDICINE TAX STAMPS*, by Griffenhagen out of Quarterman. In fact the recipe given would make enough Castoria to relieve half of the costive babies in the United States.

On the same theme, many patent medicine stamps went on preparations whose formulation was essentially identical with commonly used prescriptions—for which much more modest claims were made by physicians of the time.

The local ARA still meets the 3rd Sunday of the month at 7:30 p.m. in the Eagle Rock City Hall. Which is to say, the gasoline crunch isn't THAT bad! At the last meeting we had the pleasure of the company of ARA'r Deborah Friedman of Albany, N. Y. who was out this way on business. Debbie is our expert on Colombian fiscals.

Other visitors from "out of town" should not be reticent about giving me a phone call if they happen to be here on the 3rd Sunday and are looking for more sedate entertainment than the local discos and the like. Phone (312)-454-5192. We don't run a taxi company but might arrange transportation.

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by
Christopher West

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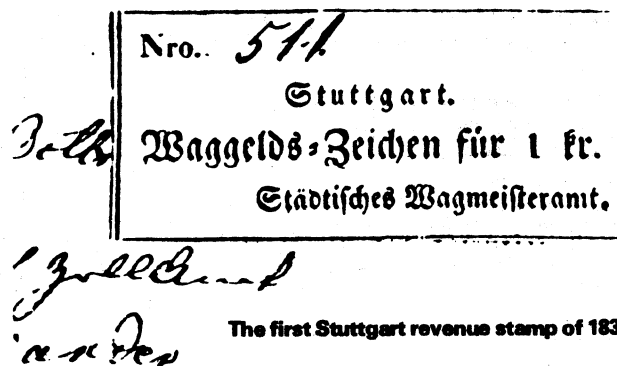
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THE STUTTGART WAAGGELD STAMPS

by Martin Erler, ARA



The first Stuttgart revenue stamp of 1830

The first Stuttgart weighing equipment was installed in the town house at the market place in 1456 by Count Ulrich. All goods of more than 24 Württemberg pounds had to be weighed and taxed with the income granted to the city. In 1500 a special law was issued regulating the fees.

At this time one weigh servant was sufficient. Seventeen years later two weigh masters and two weigh servants were employed. With increasing exchange of goods, a second weighing office was built near the Seel-Tor. About 1800 the Kornhaus weighing office was established. The weighing office at Königsthor was opened on Nov. 23, 1871, followed by the office at Karlvorstadt-Heslach on December 1, 1879, and by the office Armenhaus (Seidenstrabe 47, Beschäftigungsanstalt) in 1885. Hence some of the Forbin data has to be corrected for several issues.

The first stamp was introduced by the weighing master Landauer, about 1830. This stamp was printed in sheets (size unknown) and had a value of 1 Kreuzer. The format of the stamp

was 64 x 29 mm. These stamps were cut from the sheet and glued on the Wagschein (Weighing bill), then cancelled by inscribing the number of the bill on the stamp.

From 1869 on stamps of new design were issued:

- 1869 for Kornhaus (blue) (Earliest cancellation known Dec. 9, 1869). The Forbin listed 18 Kr., 30 Kr. and 1 FL. apparently don't exist. The color is blue, close to violet-ultramarine and the stamps are imperforate.
- 1875 New currency. Value in Pfennig: Blue, imperforate. 1 M does not exist
- 1882: I: Dark ultramarine, perforated
II: Blue, perforated
- 1871 for Königsthor (red) Imperforate (Nov. 23, 1871)
I: Brick red
II: Red
- 1875: I: Brick red imperforate Value in Pfennig
II: Red The Forbin listed 1 M does not exist
- 1882: I: Brick red, perforated
II: Red, perforated
III: Pale red, near rose, perforated (10,20,40 PF).
- 1879 for Karlvorstadt (green) imperforate
- 1895 Olive brown, perforated
- 1885 for Armenhaus (violet)
I: Light violet (imperforate)
II: Violet

In 1898 a new issue for all offices appeared. For different values different colors were used. Perforated 9½ and 12: Add to the Forbin and Wulbern listings:

- 40 PF. rose instead of blue grey (error, color of 20 Pf)
- 1 Mark black on orange
- 2 Mark light grey on white
- 10 Mark black on yellow (perhaps this is a proof, no used copies known.)

I am indebted to Mr. Jaedicke of Stuttgart whose special work 'Die Stuttgarter Stadtwaage und ihre Quittungen' has furnished much data for this article.

EUROPE, SPRING, 1979 THE HUNT FOR REVENUES

Martin Erler, ARA

In May I visited Liechtenstein and Austria. The information from Liechtenstein is not encouraging. I had some talks with one of the high officials in charge of the stamps. He informed me that by government decree revenue stamps are forbidden to be sold to the public. They are used only by the officials and affixed and cancelled directly on the documents, which in most cases remain in the government files.

There is little hope at this time that these files will become available some day. That means that Liechtenstein's modern revenues are by far more rare than I had thought.

(Ed. note: Strange behavior for a country which pushes its postal emissions. They're missing a bet. But it does prove a point regarding what is and is not issued for collectors.)

In Austria, I tried to get some municipals in Feldkirch and Reutte. Feldkirch no longer uses them. I made a request in Reutte for at least some specimens. However, it is forbidden in Reutte to sell these to the public. They are used exclusively on internal documents.

U.S. Revenue Handbook

ARA member Bill J. Castenholz, founder of the firm Castenholz and Sons, has announced the publication of *The Revenue Stamps of the United States* by Christopher West. Using the text which Elliot Perry wrote for "Mekeel's Weekly Stamp News" under the pen name of Christopher West, the Castenholz firm has put together a first-class publication. Hard-bound in green cloth, the book contains 144 pages including 16 full page plates in black and white and one in color. The wrap around dust jacket is also in full color and captures the imagination with a fabulous reproduction of the 'Persian Rug.'

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Plate Varieties

By Anthony Giacomelli, ARA



This month we will take a look at a double transfer and a common oddity known as a preprint paper fold.

Our plate variety is one of scores found on the first issues or Civil War Series. These plates were necessarily made in a hurry with many engraving and production flaws were overlooked. After several years of hurried and rapid procedures to produce the finished product, it was found that the plates had received many scratches, gouges and knocks necessitating the plates' repair. This was done by annealing the plate to soften the metal so it could be reworked. The plate was then reentered with the original die. This procedure would sharpen the image on the plate and cancel most of the other flaws. The era of plate rebuilding was in all probability in the years 1868 and 1869.

While re-entering the die into the old impressions of the plate, it was difficult to fit the die precisely into the plate impression. This often resulted in many overlapping impressions in a minute way resulting in a double transfer or shifting of the die on the old impression. Some of these double transfers were in reality a re-entry problem. Afterwards the plate was heat treated again to make it hard and durable and was good for many more impressions.

We illustrate a copy of Scott R60c, the 50-cent "Original Process." Scott lists a double transfer top and a double transfer bottom but does not list the shift as shown in this stamp. The shift is up and to the left about 3/4 mm. It shows quite clearly across the top just above the words "Fifty Cents" and on the left side in the panel reading "United States". There is also a line of color about one-fifth of the way up from the bottom. This is the strongest showing of this double transfer. The numbers also have a showing of color as does the lettering "Original Process" at the bottom. I do not find any doubling at the right side.

Our second item while not a true plate variety is commonly encountered by variety hunters. Our example is a

copy of R24c having a colorless streak just right of center running vertically the length of the stamp. This was caused by a small fold in the paper known as a preprinting paper fold. There are two ways this could happen. The paper may have had the fold when manufactured and was delivered that way to the printer or when the paper was dampened for better printing the sheet was not laid down evenly or smoothly resulting in a wrinkle or fold in the paper.

Sometimes they will be seen with several small folds radiating from one area indicating that the wet paper stretched before printing. When the press was worked through its cycle the result was a printed sheet or pane with a fold. It may not have been possible to have readily seen this fold but when the stamp was soaked and stretched the fold would appear with its white streak.

There are a great many varieties to these paper folds. Some are so large that when the fold is opened the stamp is very distorted and irregular in shape. Others are so small that they do not wish to stay open when stretched apart. A selection of the paper fold items indeed does make an interesting grouping.

Unlike the Boston Revenue Book which concentrated on information from the records of the firms of Butler & Carpenter, the bank note companies, and the Bureau of Engraving and Printing, the West book derives its content from the study of the actual stamps by one of philately's great students.

Subjects discussed in detail include paper types and varieties, colors and shade variations, relative rarities, the high values, uses, quantities issued, and many others. One chapter is de-

voted to the First Issue 6 cent proprietary. In all the book contains 47 chapters.

The book is available for \$19.95 postpaid during the pre-publication period—prior to 1 November, 1979. Thereafter the publication price will be \$21.95 plus \$1.00 postage and handling. California residents should add 6% sales tax.

Order from Castenholz and Sons, 1055 Hartzell Street, Pacific Palisades, CA 90272.

STATESIDE — 1

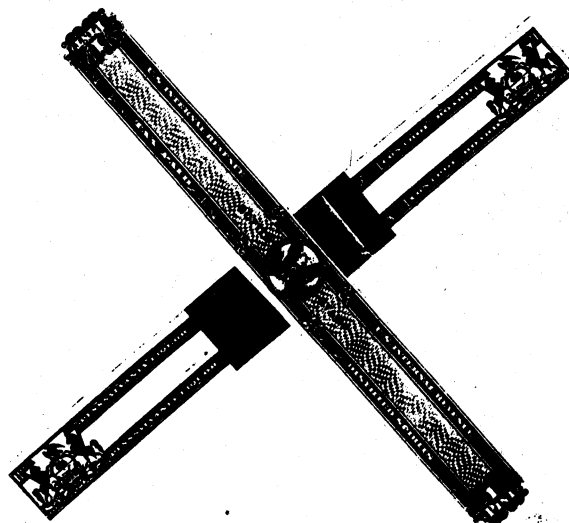
by Ronald E. Leshner, ARA, SRS

My purpose in writing is simple—to explore topics of mutual interest to both state and federal revenue stamp collectors. If you've never considered the field of state revenues before, perhaps you'll join those of us who do as a result of these explorations. If not, you may come to know more about the usage of the federal stamps you collect.

In this column and in several to follow, I propose to look at liquor taxation following the end of prohibition. The end of prohibition saw the beginning of the red strip stamps on liquor bottles, and in many states an additional stamp or decal signifying that the state taxes were paid. Pennsylvania, for example, used a strip stamp of similar size in combination with the federal stamps (see illustration). Strictly speaking, these strips are not revenue stamps—they have no indication of value nor do they have a "tax paid" inscription. They merely indicate that the bottle was sold by the Pennsylvania Liquor Control Board. Stamps of this sort have become known as liquor seals.

Next time I will look further at the federal red strip stamps which were used in Pennsylvania.

(The author invites correspondence. He can be written to at Box 242, Pineville, PA 18946.)



The Pennsylvania bottle strip stamp as it was used in combination with the federal bottle stamp. These were applied by the manufacturer prior to sale to the Pennsylvania Liquor Control Board.

NEPAL: THE LANDLORD AND HANDSTRUCK REVENUE STAMPS

by S. L. Shrestha

(Ed. note: This paper first appeared in the July 1978 PHILATELY, semi-annual journal of the Nepal Philatelic Society, vol. 5, No. 2. It is reprinted here with the kind permission of the Society and the author.)

1. THE LANDLORD STAMPS

A series of three stamps were issued in 1919, for the first time in British India Company currency (vs. Nepalese). These were printed in single values of each on locally made paper at the Gorkhapatra Press, Kathmandu. Although these were in use up to 1936, officially, I have seen them used much later on petitions from the landlords to the government Treasury offices in the southern Tarai (Province? Ed.) of Nepal. The stamps in this checklist are known both mint and used.

1919 (April)

1. 1 Rultramarine
 - a. grey blue
 - b. blue (shades)
- 2.2 Rs grey green
 - a. emerald green
 - b. green (shades)
- 3.5 Rs red brown
 - a. vermillion

Design of the stamp: Figure 1, size 68 x 62 mm., imperf.

2. THE HANDSTRUCK REVENUES

The revenue stamps were introduced in Nepal much before 1894, in the form of large circular seals applied in usually black official ink on the native paper sheets. These sheets of different sizes were receipts for the various types of taxpayers. They had to pay in either of the two currencies ("Mo. Ru.", the Nepalese money, or "Kam. Ru.", the British Indian currency). Four different types of these seals have been discovered. Undoubtedly others exist.

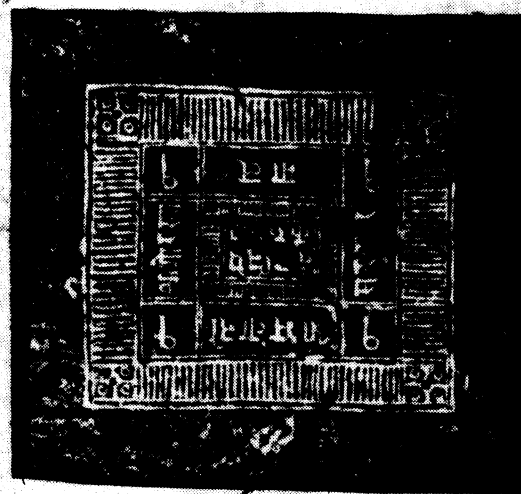


Figure 1

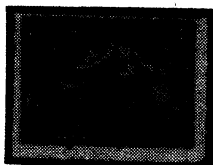
1894 - 1903

(Ed. note: For simplicity, we have omitted the Nepalese text from these cited inscriptions)

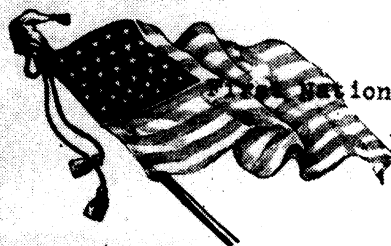
1. "Be-Dam", no value (Fig. 2)
 - 1st circle reads: The fee (--) for cash or goods valued 1 Paisa to 1 Rupee.
 - 2nd (inner) circle reads: Charge the same whichever currency is used.

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Bert Keiner,
ARA



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Iowa.



Who says that fiscal and postal philately are completely separate? We begin a new column with this issue. Here we can view how one collector combined both. The series will make light reading with many illustrations to enjoy. — KT

There are many approaches to collecting private die proprietary stamps and precancels on proprietary stamps. To name a few, one can try a synoptic collection of both private die and precancel, or try to complete all papers (1862-1883) or roulette and hyphen hole (1898-1901) and dates and varieties of the precancels.

It seems there is an unwritten rule, that when one gets into collecting any of the M & M material, collateral material must go with the stamps. At various shows, with very little exception, the majority of displays have advertising cards, bill heads, labels of proprietary medicines with stamps tied, and almanacs.

Many judges look down at the collateral material, as in many cases the collateral used may well overpower

the philatelic aspect of the presentation. I have been very successful at shows, as my collateral is strictly philatelic, namely advertising covers of the companies which used the stamp.

This series is intended to show some of the combinations used in my displays. This by no means is to be interpreted as the only way to collect. It just happens to be my way, and I have great pleasure in the hunt, and always hope to find that cover I have the stamp for, or vice versa.

My write-ups are short, generally giving a brief history of the company, naming a product or two, if they are still in business or who bought them out. The stress is on the cover and stamp or stamps.

One of my favorites, and by far the nicest combination is the multi-colored patriotic cover of Keasbey & Mattison Co., of Ambler, Pa. Note the cancel date on the cover and the date on the precancel RB 28 is identical: Jul 15, 1898.



Figure 2

2 "Yek Paisa" one paisa

Similar to Fig. 2, except that there are no internal circle lines, and the horizontal inscription in center is longer.

1st circle reads: The fee (1 Paisa) for cash or goods valued 1 Rupee to 5 Rupees. 2nd circle same as before.

3. "Tin Paisa", three paisa

Similar to Fig. 2, except that there are double outer and double inner circle lines, and the horizontal inscription in center takes two lines.



Figure 3

1st circle reads: The fee (3 Paisa) for cash or goods valued 10 Rupees to 50 Rupees. 2nd circle same as before. (Ed. again: There does indeed appear to be a gap).

4. "Yek Rupaiya", one rupee (Fig. 3)

1st circle reads: The fee (1 Rupee) for cash or goods valued over 5000 Rupees. 2nd line the same. (Ed. again: Another gap).

I believe that the above list is incomplete. There may be other types and denominations. Those who may have further data are invited to write me at GPO Box 72, 5/148 Ombahal, Kathmandu, Nepal.

REVENUE BOOKLETS: SWISS CANTONS

by Robert Hurlimann, ARA

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Dem Quittungstempel unterliegen Empfangsbescheinigungen für Geldbeträge und Wertgegenstände, inbegriffen die Ausweise in jeder Form, welche bei Zahlung ausgehändigt werden. Auch Gegenrechnungen sowie provisorische und Teil-Quittungen sind stempelpflichtig.

Als Zahlungsausweise im Sinne der obigen Bestimmungen gelten alle im Barverkehr abgegebenen Kassenzettel der Registrierkassen, Warenhausbons, sog. Umtausch-, Kontroll- und Skontozettel, Notas, Hotel- und Pensionsrechnungen, Kassenausweise in Form von Gutschriften usw.

2

Die Stempelabgabe beträgt 20 Rp. für Summen von über 50 bis 1000 Franken und 50 Rappen für Summen über 1000 Franken.

Bei mehreren aufeinanderfolgenden Quittungen in der nämlichen Sache (Quittungsblätter für Miet-, Pacht- und Kapitalzinse, Löhne für den gleichen Bezüger usw.) genügt per Blatt die Stempelung der ersten Quittung. Diese Vergünstigung besteht jedoch nur bei Verwendung des kleinsten Stempelformates (Oktav; bis 315 cm²). Wird ein größeres Format benützt, so ist jede Quittung einzeln stempelpflichtig.

Dem Wertstempel unterworfen sind namentlich: Schuldverpflichtungen, Kaufverträge, Teilungsverträge, Werkverträge usw., in denen der Hauptwert des Vertragsgegenstandes durch eine bestimmte Summe ausgedrückt oder durch im Vertrag angegebene Mittel (z. B. Kostenvoranschläge, Maße und Preise) bestimmbar ist.

Die Abgabe ist auf 1 1/2‰ der Summe festgesetzt. Jedes angefangene Hundert wird voll berechnet. Der Wertstempel beträgt demnach:

15 Rp.	bei Summen über	50 Fr. bis	100 Fr.
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45 Rp.	bei Summen über	200 Fr. bis	300 Fr. usw.
Fr. 1.50	bei Summen über	900 Fr. bis	1000 Fr.
Fr. 15.—	bei Summen über	9900 Fr. bis	10 000 Fr.

3

Dem Formatstempel unterliegen namentlich: Gesuche und Vorstellungen an Staatsbehörden, Miet- und Pachtverträge, Dienstverträge, letzte Willensverordnungen, amtliche Zeugnisse, Bescheinigungen, Sparhefte usw.

Die Stempelabgabe beträgt per Blatt, je nach der Größe des verwendeten Formates:

25 Rp.	für das Oktavblatt (Normalformat A5): bis	315 cm ²
50 Rp.	für das Quartblatt (Normalformat A4): bis	630 cm ²
1.— Fr.	für den halben Foliobogen;	bis 1000 cm ²
2.— Fr.	für den ganzen Foliobogen;	bis 2000 cm ²

4

Dem Plakatstempel unterstellt sind die Plakate und Ankündigungen, mit denen ein Erwerb bezweckt wird und welche öffentlich angeschlagen oder in öffentlichen Lokalen wie Wirtschaften usw. ausgehängt oder aufgelegt werden.

Die Stempelgebühr beträgt

10 Rp.	für ein Flächenmaß von höchstens 3530 cm ²
15 Rp.	für ein Flächenmaß von höchstens 7060 cm ²
20 Rp.	für ein Flächenmaß von höchstens 1,42 m ²
50 Rp.	für größere Flächenmaße.

Der Spielkartenstempel beträgt 1.— Fr. für das Kartenspiel.

Die verwendeten Stempelmarken sind durch Überschreiben mit Text oder Datum oder mittels Datumstempels richtig zu verwenden.

Pictured here are both the cover (4 sides) and a pane of the stamps from within, found recently as issued by Canton Berne.

The cover provides information as to the different tax rates for receipts, documents per size (as the French Dimension . . . Ed) and for publicity posters.

The booklet contains 5 panes of 6 stamps each of the 20c denomination, the most useful value at the time of issue (for any receipt from 50 to 1000 francs). The manufacturing seems to have been accomplished in the simplest way . . . by taking three rows of the left border of a complete sheet.

Although Berne is a bilingual canton, I do not believe that the booklets also exist in French as well as the German illustrated here. Nor do I know whether there were booklets of the 50c denomination, common for receipts beyond the 1000 francs, or for sheet size A4 for documents.

Further information is solicited, should anyone be able to assist. Write me at: Grunweg 2, CH-2502 Biel, Switzerland.



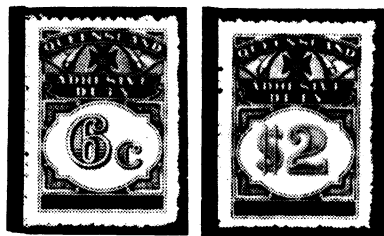
QUEENSLAND ADHESIVE DUTY STAMPS

AN UPDATE

by J. W. Brodie, ARA

(Note: Stamps in this design have been referred to previously in TAR by Serge A. Korff (Vol. 28, #8, Oct. 1974) and G. M. Abrams (Vol. 29, #1, January 1975).)

The Queensland government issued Adhesive Duty stamps to signify the payment of duty on a range of transactions from receipts to land transfers. Stamps are available from the Stamp Duty Office in values as follows (on the order form which must be filled out for purchase): 1, 2, 3, 4, 5, 6, 8, 10, 20, 25, 30, 50 cents; \$1, \$2, \$5, \$10,



\$20. The stamps are printed in sheets of 100 (10 x 10) in small vertical format (16 1/2 x 24 mm.).

In October 1977, the values available in Brisbane fell into two categories..and earlier series printed on thin white wove paper watermarked double-line Q sideways (crown either to the right or left) and a second later series printed

RACLETTE NO. 6

WHEN IS A STAMP NOT A STAMP?

M.N. Thaler

Yes, my friendly Swiss cheese scrapers—a stamp is not a stamp when it is a coin.

I'll start at the beginning.

How many times I had been over the listings of Forbin and Schaufelberger before the day that I bought Vaud Affiches 1890, No. 1, I don't really know, but I'll bet it must have been in the hundreds. That "stamp" listing just slipped by time and again without making much of an impression (pun).

Inasmuch as I don't begin to be a linguist, Forbin's listing fooled me. It started out as "30 x 30" which might indicate a square item, but followed with an inconsistent comment which translated fairly as "Round stamp printed in relief on metal: Legend CANTON DE VAUD 60c AFFICHE EXTRAORD:" The listing was the only one for this category, identifying the color as "argente" and the catalog value as 3 francs.

Since that seemed kind of tame, my mental note that it would be picked up in due time put it on the back burner. Had no idea what it could be—maybe my understanding of the word "rond" was a bit off the mark because, according to the French dictionary, there are many idioms utilizing this word.

Schaufelberger came into my possession much later and I'm sorry I paid little attention to what he said. Again with my lame understanding of German I'd say his comment translates about like this:

"Round metal disk with relief printing. With nail hole". There follows the text of the printed matter on the "stamp", the dimensions as "30 x 30", the color as "silvery" and now—the catalog value as 120 Swiss francs.

Schaufelberger has a cryptic comment following his description: "Aufgehoben 1903". Was the tax rate raised? Were the coin stamps discontinued or withdrawn? Schaufelberger's next listing of Affiches is six pages later in his catalog but concerns only 1930 stamps. They probably used general stamps in the meantime.

Just a couple of years ago, I ran into a Vaud, Affiches 1890 No. 1 by accident in a dealer's stock and was somewhat shocked to see the piece. It was in fact a coin—although quite thin and flexible—and after it had been cleaned by a coin collector friend, turned out to be silver on the front and copper on the back. I bought it, thinking that it came at an opportune time and saved me the trouble of looking around for it when I decided in the future to acquire it. I also realized that I would not have to worry about cancellations, blocks of four, set-tenants, etc.

Went back to the dealer later to find one for the coin collector friend and thought that I might try for a second



VAUD — Affiches 1890, No. 1. Not illustrated in Forbin or Schaufelberger. That's no stamp on the left p it's just two bits to compare with the "stampcoin" for size:

one myself if I could get a perfect one—mine having a slight ding. Said the dealer, "Never saw one but the one you bought. Haven't any others." I have been asking around to find out who has one besides your old fromage-fresser and have learned of one in the hands of a Swiss collector.

I have begun to wonder if Forbin and Schaufelberger ever saw a Vaud Affiches 1890 No. 1. The one says "silver" and the other says "silvery". Neither describes the back as copper. Note also that Schaufelberger says "nail hole" whereas there are two nail holes.

Would love to know who else has this stampcoin. Please drop a word to the Editor if you find one.

My thinking is that there aren't too many. "Affiches" translates as "Placard, billboard, poster." Displayed with this special tax stamp nailed in place, there couldn't have been droves of the "timbres" surviving in good condition. The "Oracle" tells me that the posters involved were related to agriculture and placed in barns—perhaps announcing cattle auctions, one might guess.

Now—how does one mount a coin in a stamp album?

Caveat: Schaufelberger's catalog listing for Vaud was published in two sections about three months apart in 1950. The Affiches 1890 is in the first section; the Affiches 1930 in the second section. Thus, both sections have an Affiches No. 1!! Keep this in mind when you look for the one I'm talking about.

on white wove unwatermarked paper with a continuous miniscule security overprint in light blue of the words "Queensland Duty". The overprint can be found reading horizontally or vertically upward. Presumably the security overprinted paper is being brought into use as values are reprinted, for the dollar values seen and the 1c are on watermarked paper.

The dollar values are printed in two colors. The watermarked issues except the 1c have from one to four jubilee lines in the top, bottom and side selvages.

CHECK LIST

Queensland Adhesive Duty

Line perf 14

(a) On white wove wmkd crown over Q sideways

1c dull red (also pale dull red), crown to left

(plate flaws: R2/9 dot to left of 1; R5/10 extended RH serif at foot of 1; R9/6 red & white patch in bottom panel)

3c green (toned paper) (also bright green), crown to left

4c blue green, crown to right

(Checklist cont. on next page)

ARA Biographies:

KENNETH TRETTIN

by Odgen D. Scoville

Our hard working editor needs a personal intro. although we have seen his efforts on behalf of the ARA these past few years.

He lives with his wife Eileen and four children: Heather, Anthony, Christopher and Reed, in a small town in Iowa. He graduated from Wartburg College in Waverly, Iowa, with a BA in Business Administration. He spent four years in the Navy with one year of that in cold storage (Antarctica) as a radioman. His other hobby besides stamps is photography which is fortunate as he does much of the photography for the Revenuer.

He collected stamps since he was 11 and M & M's since he was 17. He collects revenues as he says they are about the only affordable classics. He has collected foreign revenues for some three years and has exhibited Prussia which have won several awards. His foreign field is Europe especially the German, and Austria-Hungary fields. He is a member of the ARA, SRS, APS, SPA, TMPS, BIA, CCNY and the Essay-Proof Society.

He says he has more time than money and since he worked on his college paper he enjoys being active in revenues through our Journal. However, his pet peeve is single spaced mss on less than a whole sheet of paper. He does like articles with lots of illustrations.

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PEGGY HOWARD

by Odgen D. Scoville

Peggy Howard, our Treasurer, has been collecting stamps since she was a kid. Stamps became a substitute collection after her mother stopped her accumulation of used auto parts. She reports that she saw some revenues in a catalog and sent away for them and then was hooked.

She met her husband, Chuck, through stamps and after marriage he combined their two collections. She, however, kept her revenues as a separate collection. In 1968 they started dealing and, like most collector dealers, their personal collections were gradually disbursed. She says the last to go were the tax-pays. I've gotten some nice material from the Howards and have been pleased.

She now collects salt and pepper shakers and has over 3,700 sets. Also books on the Roman Empire and western history. Peggy is also an oil artist. The ARA is fortunate to have Peggy as our treasurer and financial watchdog. She is doing a fine job and her advice is always constructive.

PRECANCELS AND REVENUES DO MIX

by Kenneth Trettin, ARA

Some time ago a local stamp collector friend Pat Ryan of Cedar Rapids called my attention to precancels on revenue stamps. Pat noted that the Precancel Stamp Society does not recognize the printed cancellations commonly seen on many proprietary issues as precancels. However, the precancels illustrated do fall within the definition of PSS styles, use and origin.



Precancels on Documentary revenue stamps of 1917 from Bay City, Michigan; Stockton, California; and Pine Bluff, Arkansas.

It seems that for a time during WWI there was a tax on parcel post which had to be paid with documentary tax stamps. There were a considerable number of cities that applied precancellation markings to these stamps for use on parcels. The author does not know if they were used on conjunction with precancelled postage stamps or not, nor does he have a listing of the various precancels known. Correspondence is invited.

Check list — Continued from previous page

- 5c purple, crown to right
- 8c violet (wmk not described)
- 20c orange, crown to left
- 30c blue, crown to left
- \$1 brown & scarlet (value), crown to right
- \$2 green & violet (value), crown to left
- (b) On white wove unwmked paper with security ovpt
- 2c orange (ovpt horiz.)
- 4c blue green (ovpt vert)
- 5c purple (ovpt vert)
- 6c blue (ovpt horiz.)
- 10c dark blue (ovpt vert)
- 25c bistre (ovpt vert)
- 50c green (ovpt vert)
- (c) values not seen: \$5, \$10, \$20

REPUBLIC OF CHINA COMMODITY TAX INSPECTION STAMPS

by Randall E. Burt, ARA

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Account-Audit Commodity Tax System

The commodity tax of the Republic of China is levied on an ad valorem basis. Therefore, the amount of tax payable is calculated from an established "taxable value" and the applicable tax rate of the commodity. (#32) A table of taxable value of each taxable commodity is prepared monthly by the Ministry of Finance. (#33) The Ministry of Finance Taxation and the Tariff Commission has indicated "... any manufacturer who adopts (the) blue return for payment of income tax and is sound financially and can meet any of the following conditions, may pay commodity tax by verifying account records:

a. A company limited with shares which are listed in the stock market.

b. Equipped for production with automatic calculating machine which controls output and can be audited easily.

c. Qualifications and specifications of products are unified and packaged according to a certain standard so that (it) can be easily investigated and audited." (#34)

The commodity tax on taxable goods manufactured domestically is collected by collectors from the local tax office who may be stationed on the factory's premises. Tax collection is effected prior to each shipment. For large factories which maintain a complete set of account books, the tax may be collected through the account-audit process with the approval of the Ministry of Finance. Presently, there are 65 manufacturers which are taxed under the account-audit system. Three manufacturers are producing electric light bulbs on a large scale in Taiwan. Of these three manufacturers, two are operating on the account-audit system for their products. Commodity taxes are paid voluntarily and automatically deposited to the public treasury account three times monthly or every ten days, based on the company's production records. (#35) The quantities of commodities produced in their factories are no longer required to be reported daily to the tax agent or when moving shipments of commodities from the factories. These manufacturers are required to file certain reports of production and tax payment of taxable commodities every ten days after their taxes are paid. If demanded, the factory's production records and serialized invoices are brought to the tax office for checking the taxes paid and the quantities of commodities shipped from the factory during that period.

Currently, the two manufacturers operating under the account-audit system producing electric light bulbs on a large scale are East Asia Electric Company (Tong Ya, manufacturer's trademark), and Taiwan Electric Light Bulb Company (Hsu Kuang, manufacturer's trademark). Major manufacturers of taxable commodities in other categories are also operating under this system. Among these are the Taiwan Sugar Company, which is publicly owned, Taiwan Cement Corporation, and Da Tung Electronics, a television manufacturer. Perhaps more large companies will apply for permission to operate under the account-audit taxation system in the future.

On this account-audit system of collecting commodity taxes, for convenience of the manufacturer, it is no longer required to affix a small tax inspection stamp to the individual commodity for some manufacturers if permitted by the Ministry of Finance. (#36) This

(#32) H. P. Tseng, J. Lyon, et. al., ed., CHINA HANDBOOK 1937-1944. (Chungking, China: Chinese Ministry of Information, November, 1944), p. 131; Personal interview with Mr. Pai and Mr. Kuo, October 21, 1975.

(#33) David C. C. Kang, LAWS OF THE REPUBLIC OF CHINA, VOL. 3, INTERNAL REVENUE, pp. 639-644; Taxation and Tariff Commission, TAX LAWS, Article 6, p. 229.

(#34) Taxation and Tariff Commission, TAXATION 1973, p. 54; Taxation and Tariff Commission, TAX LAWS, Article 16, p. 233.

(#35) David C. C. Kang, LAWS OF THE REPUBLIC OF CHINA, VOL. 3, INTERNAL REVENUE, p. 540; Taxation and Tariff Commission, TAXATION 1973, p. 54.

is an obvious money saving advantage for both the manufacturer and the government by using fewer stamps, labor saving expenses in their application, acceleration of shipping and production time and fewer inspections required by the tax bureau representative.

By this method only a large commodity tax stamp is required on the outside of the packages containing cosmetics, light bulbs, beverages, etc. Instead of a small commodity tax inspection stamp being applied to each commodity, the manufacturer has the option of applying an identifying mark such as a trademark or number in a special series on each article produced. (#37)

Bottle Caps used for Commodity Tax Inspection Stamps

Beverage bottling companies marketing Pepsi-Cola, Royal Crown Cola, Coca-Cola and He-Sung Cola (pronounced hay soong) have another tax collection control system. When a beverage manufacturer has developed a sound accounting system, maintains his sales records in a complete and responsible order with a good reputation and record of paying taxes, and has an automatic accounting calculator for production calculation, the factory is permitted to apply to the factory location tax bureau to use bottle caps in lieu of the commodity tax inspection stamps. These approved applications are reported to the Ministry of Finance for their records. (#38)

After the tax bureau approves the beverage manufacturer's application to use bottle caps for commodity tax inspection stamps, the manufacturer is required to maintain a special warehouse

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

(#37) Ibid.

(#38) National Tax Administration of Taipei (comp.), LAWS AND REGULATIONS OF COMMODITY TAXES. (Taipei, Taiwan: Ministry of Finance, June 1972), pp. 117-119.

(Continued on next page)

SALVADOR:

ADDITIONAL UNLISTED EFOS

by M. Murray, ARA

Pursuant to the varieties listed here by Mr. Abrams in the Jan. 1979 edition, here are some other unlisted discoveries.

1897 Documentary, Forbin #34, with 7 of date omitted (possibly #34a, which is undefined?)

Similar, with definite double perf between horiz. pair; date normal.

And a similar double perf between pair of the Mercaderias extranjeras, Forbin #132.

Additionally, Forbin #131, 25 Pesos, exists with a missing e; his #132, 50 Pesos, exists imperf (pair on hand), as well as in a block of 4 which is imperf horizontally and has the double perf vertically.

(Ed. note: We will be pleased to consider for publication any similar listings for any country or area which the members may care to submit.)

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where these bottle caps will be stored. Regulations require the tax bureau representative and the manufacturer to seal the warehouse together. When a new lot of beverage bottle caps are purchased by the manufacturer, he is required to sign a contract and to provide a copy to the factory location tax bureau within a week. The manufacturer, importing bottle caps from abroad, requests a tax bureau representative to examine, register and deliver from abroad, requests a tax bureau representative to examine, register and deliver all new bottle caps to a special warehouse for maintenance.

When a beverage manufacturer requires an initial five days' production of bottle caps, he submits a request to the factory location tax bureau. A representative accompanies the manufacturer to the warehouse to open the seals and locks. The tax bureau representative registers the amount of bottle caps issued. At no time is the quantity of bottle caps issued to exceed a five day production quantity. The amount of commodity tax paid is deducted each time a lot of bottle caps are issued. The quantity of a factory's five day production amount is determined by averaging the factory's previous three month's commodity taxes paid, based on their average production. (#39)

The manufacturer authorized to replace these beverage tax inspection stamps with bottle caps is required to have the caps printed with the registered name of the beverage, the contract number and the words "commodity tax stamp". The manufacturer is not allowed to purchase bottle caps privately or permitted to accept or purchase more bottle caps than the amount approved in the contract. Used bottle caps are not permitted to be returned for re-use by any means. (#40)

The automatic accounting machine required to be installed by the factory is connected to the bottle capping machine. Synchronized counting records are produced by this equipment for periodic tax inspections. The tax bureau representative checks the tamper-proof equipment for consumption of bottle caps issued, quantities of damaged caps and bottles already counted, amounts of taxes paid, quantities of stock in production. Damaged caps and bottles of those beverages not qualified after having been counted are retained by the factory. Quantities are recorded and scheduled for destruction after the tax bureau representative has issued a certificate of these quantities for the record.

When a factory fails to meet the requirements of this regulation, is determined to be in violation or is remiss in paying taxes, the tax bureau is empowered to revoke the factory's application and cancel its qualifications for using bottle caps to replace paper commodity tax stamps. The factory then reverts to using the paper tax inspection stamps. The Ministry of Finance is notified if this should occur. (#41)

A few random samples of these bottle caps are illustrated from the Taiwan Provincial Government and National Tax Administration of Taipei series. All of these caps use a uniform thin alloy. The T.P.G. series has an additional four digit alpha-numeric serial number assigned. It is located on the right of the trademark and is identified as the LOT number for purposes of this study. The commodity unified code number assigned to beverages differs with each of these two series.

He-Sung



Figure 10 He-Sung
Black Pine Tree Soft Drink Company

Words in English along crimped edge 'citron flavor citric acid'.
Chinese words: 'number of unified commodity tax category'

5400100106. Manufactured by Black Pine Tree Soft Drink Company Taipei Factory'. Chinese characters above pine tree trademark on top of cap read: 'certificate of proof of commodity tax paid'. Large Chinese characters in center of cap: 'HE-SUNG'. Three characters in bottom center read: 'large size soda water'. Four Chinese characters on left read: 'check account for commodity tax'.

Figure 10. Green on white 630cc, lot # A501 c.u.c.n. 5400100301

Red on white 350cc, lot # C410 c.u.c.n. 5400100404

Red on white 350 cc, lot # D415 c.u.c.n. 5400100404

National Tax Administration of Taipei

Coca-Cola



Figure 11. Coca Cola
Taiwan Aerated Water
Company, Ltd.

Manufacturer Taiwan Aerated Water Company, Ltd., Taipei County. Chinese characters: Coca-Cola, registered trademark, commodity tax inspection certificate PEI-HSIEN-TAI-4. Words 2mm high on crimped edge read: UNDER CONTRACT WITH THE COCA-COLA COMPANY. Words 1mm high on crimped edge read: (PFB) natural flavors caffeine phosphoric acid.

Figure 11. Red on silver 770ml. c.u.c.n 5410301206

Pepsi-Cola



Figure 12. Pepsi-Cola
Kong-Lo Pao Industry
Company, Ltd.

Manufacturer Kong-Lo Pao Industry Company, Ltd. Chinese characters read: commodity tax inspection certificate PEI-HSIEN-KONG-12 (translates Taipei-County-Health-12), PEI-HSIEN-TAI-237. Words 1mm on crimped edge read: extract of cola nuts phosphoric acid natural essences caffeine, bottled under appointment from Pepsico, Inc., New York

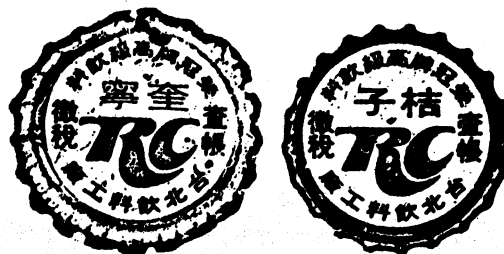


Figure 13. R.C. Cola
Taipei Beverage Factory

Figure 12. Red, blue on silver 170cc c.u.c.n. 5411000202

RC Cola

Manufacturer Taipei Beverage Factory. Characters around large 'R C' letters read: Yun Kuan high class beverage quinine flavor; account audit tax collection. Words on crimped edge: quinine flavor, commodity tax inspection certificate unified code number TSAI-PEI-PING-TAI-CHA # 001 Taipei City. Translates: Finance-Taipei-bottle-on-behalf-inspection # 001

Figure 13. Red, blue green on white c.u.c.n. 5400202006

Red, orange on white c.u.c.n. 5400201208

Wonder Cola

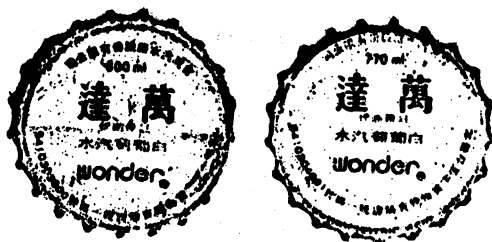


Figure 14. Wonder Cola

Taiwan Aerated Water Company, Ltd.

Manufacturer Taiwan Aerated Water Company, Ltd., Taipei County. Taipei Municipal Commodity Tax Certificate. Words on crimped edge; white grape flavor, citric acid, ascorbic acid, FTWG. Factory address, house # 121 Tatung South Road, Hsieh Tzu Town, Taipei Hsien.

Figure 14. Green on silver 300ml. c.u.c.n. 5410303800

Green on silver 770ml. c.u.c.n. 5410304001

Commodity Tax Inspection Stamp Usage

The Statute On Commodity Tax for the Republic of China was initially promulgated for enforcement on August 15, 1942. (#42) Seven of these original articles were revised within the first two years. As economic conditions fluctuated, revisions were enacted to maintain stability, control and equitable distribution of available supplies of particular commodities. These tax stamps are used to indicate prepayment of tax on certain government controlled commodities.

The Ministry of Finance promulgates regulations governing the collection of commodity tax revenues by the Inspectorate General of Customs, the National Tax Administration of Taipei, and the Taiwan Provincial Government. These three tax departments collect taxes on imported taxable commodities, taxable commodities manufactured in the city of Taipei and taxable commodities produced in the outlying provinces, respectively.

Inspectorate General of Customs Stamps

The series of customs tax inspection stamps have been in use only about two years. Prior to that time, the customs tax officials used the stamps of the Taiwan Provincial Government for their requirements. (#43) When taxable commodities are imported the shipments are transferred to a designated warehouse under control of the Customs House until arrangements have been made to pay customs duties. Inspecting customs officials assess the commercial value of inbound shipments. Commodity tax on imported items is levied and collected by the Customs House simultaneously with customs duties. (#44)

(#42) Ministry of Finance, YEARBOOK OF FINANCIAL STATISTICS OF THE REPUBLIC OF CHINA, 1972, p. 158.

(#43) Personal interview with Mr. Kuo, Second Division, Department of Taxation, Ministry of Finance, Taipei, Taiwan, December 5, 1975.

(#44) David C. C. Kang, LAWS OF THE REPUBLIC OF CHINA, VOL. 3, INTERNAL REVENUE, Article 16, p. 646; Taxation and Tariff Commission, TAX LAWS, Article 12, p. 231 and Article 16, p. 233.

Designs and colors of the eighteen different commodity tax inspection stamps issued by the Inspectorate General of Customs are all very sharp and clear. Only three of the large 47.5x87.5mm stamps are in the Customs series. These are the red, use of which indicates cash payment; the purple, which indicates tax credit on imported raw materials used to produce taxable commodities; and the emerald green, which is required on tax exempt imported raw materials.

The versatile large red 'cash payment' stamp is used on imported white portland cement in addition to imported light bulbs/tubes, etc. A description of the imported commodity must be printed in on the nomenclature line above the serial number in the lower part of most of the 47.5x87.5mm vertically designed commodity tax inspection stamps.

The 57x25 foreign commodity tax inspection stamp is used on imported wine, cigarettes, beverages, etc. The 47.5x27mm red stamp is required on vehicle inner tubes and the 47.5x27mm purple stamp is required on imported vehicle tires.

The 32x14mm cosmetics, class "A" stamp is orange; class "B" is brown; and class "C" is blue. Plate layouts provide 4mm spacings between each stamp and 9mm between stamps and sheet margin registry markings. The 32.5x14mm paper category stamp is dark green while the imported light bulbs/tires stamp is printed black. The small imported beverage stamp is light green and the seasoning powder (MSG) stamp is cherry red. Plate layout spacing of 4mm is allowed between each stamp and 9mm spacing is used in sheet margins.

The remaining five commodity tax stamps are printed on thin sheet aluminum. These metal stamps are used on imported televisions, sewing machines, refrigerators, air conditioners and electric KWH meters. Four of these vertically designed aluminum 33x45mm stamps are serialized in black. The red and black KWH electricity meter stamp, perhaps the smallest of all, is a square 16mm stamp with the serial number denting the bottom center. (#45)

National Tax Administration of Taipei Stamps

The Taipei municipal government was established on July 1, 1967, as a special city directly under the Executive Yuan with equal powers of the Taiwan Provincial Government. (#46) The National Tax Administration of Taipei was also established during that period. The N.T.A.T. is responsible for the collection of national taxes, including commodity tax, in the area of Taipei City.

The National Tax Administration of Taipei controls many taxable commodities not taxed by Customs. At no time are any of the same commodities taxed twice. (#47) This is very closely observed.

(#45) China Engraving and Printing Works, INSPECTORATE GENERAL OF CUSTOMS SPECIMEN BOOKLET, pp. 6-8.

(#46) James Wei, pub., CHINA YEARBOOK 1968-1969. (Taipei, Taiwan: China Publishing Company, 1969), p. 6.

(#47) David C. C. Kang, LAWS OF THE REPUBLIC OF CHINA, VOL. 3, INTERNAL REVENUE, Article 13, p. 645; Taxation and Tariff Commission, TAX LAWS, Article 13, pp. 231-2.

(Continued on next page)

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Of the 191 different commodity tax inspection stamps issued under the auspices of the National Tax Administration of Taipei, 91 stamps are for cosmetics, 21 for paper and beverage products, 31 for light bulbs and 27 in a miscellaneous group. Thirteen of the latter group are the large 47.5x87.5mm, four are size 54x12.5mm, two are 90x42mm and two are 56x26mm.

Designs and colors of the cosmetics stamps are very sharp and clear. All are printed in a solid color except when the tax grade numerals are overprinted in black or red.

The four 54x12.5mm stamps for seasoning and cooking powder, monosodium glutamate, are used to seal the top of each box. The bottom of each box has a company label seal. The milk white resin base gum used in applying these stamps is not water soluble. A correlative series of four seasoning/cooking powder tax stamps is issued by the Taiwan Provincial Government.

The horizontally designed tax stamps for vehicle tires, 90x42mm, have an 8mm space between each stamp on the plate layout. The imperforate class "A" stamp is printed in dark brown while the class "B" stamp is orange. Used examples have the various sizes of vehicle tires on which they have been affixed printed or handstamped in the center. The companion set of these stamps issued by the Taiwan Provincial Government are 40.5x20mm, printed red and green respectively for classes "A" and "B".

The small inner tube tax stamps, 56x26mm, class "A" is red and the class "B" stamp is brown. Each stamp has a 6mm space on all sides on the sheet layout. These small stamps are very difficult to remove from the inner tubes and rubber tires in good condition. The size of the inner tube to which this stamp is affixed is printed or handstamped in the center. The companion set of these stamps issued by the Taiwan Provincial Government is 40.5x20mm blue and orange for classes "A" and "B" respectively. (#48)

All of the 47.5x87.5mm tax inspection stamps issued by the National Tax Administration of Taipei have companion stamps issued by the Taiwan Provincial Government but are printed in different colors.

Taiwan Provincial Government Stamps

In May, 1947, the Taiwan Provincial Government was established to replace the former Governor General's office. (#49) The current series of commodity tax inspection stamps of the Taiwan Provincial Government has been in use for about five years. All of these commodity tax inspection stamps are printed on flat plate presses by the China Engraving and Printing Works. All government securities are produced at this central printing factory located in the suburbs of Taipei. (#50)

The numbers overprinted on each commodity tax inspection stamp in red, black or the same color of the stamp represent the tax bracket or grade for the wholesale price of materials used in producing these taxable commodities. (#51) For example, tax bracket 15 for electric light bulbs ranges from the wholesale price NT\$294.84 to NT\$368.52 for one dozen. A fixed average taxable value of NT\$255.6 is applied to this bracket to simplify the calculation of taxable value of each price within this bracket.

Wholesale prices of some taxable commodities are not classified into tax brackets or grades; e.g., vehicle tires, inner tubes, cosmetic paper, electricity KWH meters. Numbers are not overprinted on the commodity tax stamps used on many of these commodities.

Commodity tax inspection stamps issued by the Taiwan Provincial Government Department of Finance are similar in color, format, taxable commodity category and design as those issued by

(#48) China Engraving and Printing Works, NATIONAL TAX ADMINISTRATION OF TAIPEI "SPECIMEN" OVERPRINTED COMMODITY TAX INSPECTION STAMPS, pp. 1-13; China Engraving and Printing Works, TAIWAN PROVINCIAL GOVERNMENT "SPECIMEN" OVERPRINTED COMMODITY TAX INSPECTION STAMPS, pp. 1-13.

(#49) James Wei, YEARBOOK 1969, p. 159.

(#50) Personal letter from the General Manager, China Engraving and Printing Works, Hsin Tien, Taipei Hsien, Taiwan, November 21, 1975.

(#51) David C. C. Kang, LAWS OF THE REPUBLIC OF CHINA, VOL. 3, INTERNAL REVENUE, p. 643.

the Customs House on imported goods and the National Tax Administration of Taipei on domestic items.

The Taiwan Provincial Government has assigned three colors to the large stamps used in the cement category. These 47.5x87.5mm stamps are used on three types of 50 kilogram size bags of domestically produced cement: (1) green for ordinary low grade cement, (2) green for special, stronger cement, (3) green for white portland cement, (4) blue for special cement, (5) a pink 50x127.5 mm size for cement mix which is not packaged, but loaded loose in tankers on trucks.

The paper category includes all types of machine-made sheet paper, paper boards, cigarette paper and paper not manufactured into paperware. Paper products are also subdivided into tax brackets or grades the same as beverages, cosmetics, and light bulbs. Dimensions, weight, rag content and purposes of each paper product determines the tax bracket or grade. Consequently, tax bracket/grade numerals may not be printed on each stamp due to many variables.

The sugar category included brown sugar, white sugar, citrus sugar, crystallized sugar, cube sugar, load sugar and refined sugar made from sugar beets or sugar cane. (#52) This stamp was discontinued in March 1971.

Cosmetics have been divided into three groups, class "A", "B" and "C", which are taxed at the rate of 100%, 80% and 20% respectively. (#53) When computing the tax to be paid on a class "A" cosmetic item in tax bracket number 10, using the appropriate commodity tax table in the appendix, it is noted that the average wholesale value of NT\$19.70 has been assigned. Multiplying by the percentage of tax and the quantity to be shipped from the warehouse provides the total amount of tax required to be deposited in the public treasury.

Class "A" cosmetics items include perfumes, bath powders, rouges, lipsticks, nail polishes, nail polish removers, eyebrow pencils, etc. Class "B" cosmetic items include hair pomade, hair oil, hair lotion, hair serum, face oil, face ointment, face cream, face honey, etc. Class "C" cosmetics items include cologne, talcum powder, bath soaps, shaving creams, etc. (#54)

Manufacturers marketing bottles of Seven-Up beverages and small cans of selected fruit juices such as grape and guava use the small commodity tax inspection stamps. Taxable beverages include all kinds of machine-made soda, fruit syrup, fruit juice and other similar cool and soft drinks from factory production. (#55) The individual beverage bottling company using these commodity tax inspection stamps has the responsibility of overprinting their company name on each stamp. When these stamps are found without this overprint it is considered a printing error.

An attractive lavender tax inspection stamp, 47.5x87.5 mm, is glued to each bag of granulated plastic powder, polyvinyl formolon chloride. PVC material is being used for making recording discs, (PVC) pipe and insulation materials. Packaged in 25 kilogram sacks, this PVC raw material is mixed at a plastics factory with a stabilizer and a pigment material in various percentages and combinations, depending on the customers' requirements.

PVC powder, grade C15, is used to produce recording discs, grade S65 is used when pipe is ordered and S70 is for making insulation materials. The degree of strength or hardness of the product desired by the customer determines the amount of PVC powder needed. Other ingredients are increased proportionately as required by the established formula. Australia is one country which imports recording discs from the particular manufacturer/exporter interviewed. (#56)

Cancellation Markings

The Republic of China dates their calendar from 1911 when Dr. Sun Yat-sen established the new form of government and closed out the old Ch'ing Dynasty regime. Consequently, when counting these dates, one should add eleven years to the year date for conversion.

Three type of cancellations are used on the various commodity tax stamps. Two types are hand cancelling devices. Type 1 can-

(#52) Ibid., Article 4, Item 5, pp. 637-8

(#53) Ibid., Article 4, Item 18, p. 639.

(#54) Ibid.

(#55) Ibid., Article 4, Item 17, p. 638

(#56) Personal interview with Mr. Lin, Manufacturer/Exporter, plastics products, Tien Mou, Taipei, Taiwan, November 3, 1975.

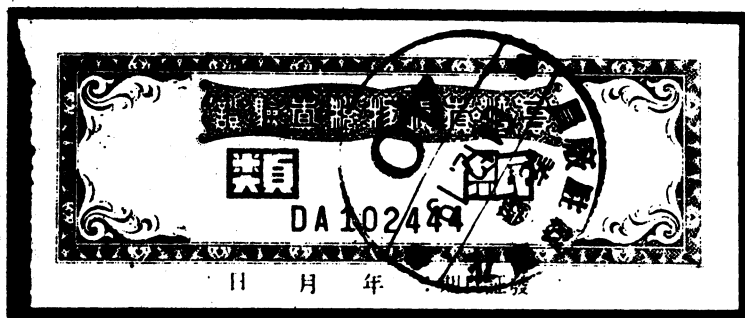


Figure 15
Type I

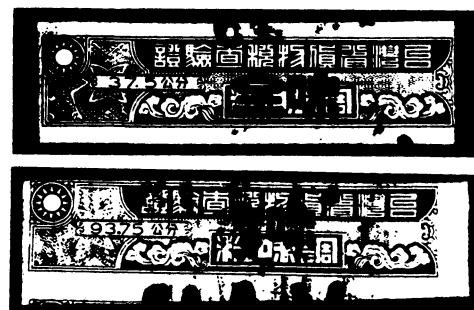


Figure 17
Type III



Figure 16
Type II

cancellation devices are those which are used by the official tax inspector at the factory. Type II are those special markers which have been approved by the N.T.A.T. for use by the manufacturer who automatically pays taxes to the public treasury under the account-audit tax collecting system. The type III group consists of a date stamp, a manufacturer's trademark stamp or both. No cancellations have been observed on aluminum tax stamps.

The Ministry of Finance does not specify which colors of ink will be used to cancel these commodity tax stamps. (#57) Cancellations are required on all serialized commodity tax inspection stamps. (#58) These cancellations are used to tie the stamps to

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

(#58) Personal interview with Mr. Huang, Director, Division III, National Tax Administration of Taipei, Ministry of Finance, Taipei, Taiwan, December 12, 1975.

the packages or cartons in the same manner that a postage stamp is tied to a letter.

Type I

These circular cancellations may be observed on the large 47.5x87.5mm stamps. They usually display the date across the center between two horizontal lines. Below the date is the official tax bureau inspector's serial number. This number and the inspector's name are registered with the N.T.A.T. Encircling the date is the name of the county in which the factory's inspecting tax office is located; e.g., HSI CHU COUNTY TAX DEPARTMENT, Inspector (15), dated 57.4.3. (April 3, 1968).

Type II

Presently, approximately 50 or 60 different designs have been approved by the N.T.A.T. for cancellation devices used by factory inspectors. The number of commodity inspectors for each factory is determined by the manufacturer. An inspector is required at each factory shipping point. Several of the major manufacturers have factories at various locations in Taiwan.

Designs for these special cancellation markers require approval of the National Tax Administration of Taipei prior to being

(Continued on next page)



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used by the manufacturer's inspector. Basic information on these cancellation devices is the same as Type I. Regulations providing guidance on these designs have not been promulgated. (#59) Trademarks have been included as a part of the cancellation by some of the more creative manufacturers.

Cancellations of the most frequently observed cement tax inspection stamps provide an interesting area for study. The ordinary green cement stamps are usually cancelled in blue or black ink for the low grade cement. When used on domestically produced white portland cement, this green stamp is cancelled in red ink with a square-octagon design. The versatile royal red Customs House stamp used on imported white portland cement has been found with a blue square-octagon design cancel. The blue cement stamp used on special white finishing cement is cancelled in red ink. Most of these cancellations exhibit the date in a rectangle in the center. Some of these hand cancelling devices are oval or rectangular with outwardly curved sides while others are predominantly square with the corners removed, giving it an octagon shape.

The use of these specially approved cancellation markers are restricted to those manufacturers who voluntarily pay commodity taxes to the public treasury under the account-audit tax collecting procedures. Illustrations of some of these special marker cancellations used on the 47.5x87.5mm stamps are included for comparison.

Type III

Cancellations on the smaller tax stamps usually consist of the date, trade-mark or name of the manufacturer. Some of these cancellations have been observed on beverage and seasoning/cooking powders stamps. Some of the other small stamps do not have cancellations; e.g., light bulbs, sanitary paper products, cosmetic paper stamps. When the heavy cancellations of the large date stamp and the manufacturer's trademark stamp are used in combination on these small stamps, it usually covers most of the design.

Adhesive Materials

Regulations providing guidance on uniform types of adhesive materials to be used on these commodity tax inspection stamps have not been promulgated. Mr. Huang indicated that manufacturers are encouraged to use 'strong' adhesive materials which defy removal of these tax stamps. (#60) The diversity of adhesive materials encountered on the different types of tax stamps in retail outlets in Taipei indicate that these stamps must be issued by the China Engraving and Printing Factory in an ungummed condition.

The variety of adhesive materials used to apply these tax stamps to the commodities must be as numerous as the adhesive materials sold. A milk white resin rubber base gum is used on N.T.A.T. class "C" cosmetics and MSG stamps. A glutinous paste type gum is used to apply the ordinary cement stamps to bags of concrete mix. A clear glaze gum resembling airplane glue is used for Customs House imported class "C" cosmetics and imported beverage tax stamps. These last two peel off rather easily, but the first two defy the capable chemist's efforts. This explains why these commodity tax stamps are not available in wide assortment in stamp dealers' stocks in Taipei. These tax stamps are not likely to become available in quantity until procedures are developed to simplify their removal from the various commodities. It is possible to remove the small beverage tax stamps from the bottle necks with a little water and careful handling. The small light bulb tax stamps may also be removed with warm water.

Class "C" cosmetic stamps usually are easily removed from the products and may be observed separated from the commodity in some of the retail outlets where these items are heavily stocked. Acetone is effective in removing the small MSG seasoning powder stamps.

The aluminum commodity tax inspection stamps may be removed from the refrigerators, air conditioners, and televisions when exercising care. The dark brown gum used on these aluminum stamps is ineffective when applied to finished wood surfaces.

(#59) Ibid.

(#60) Ibid.

No adhesive materials are used on the small sanitary tissues which are inserted loose in the packages of one dozen individual purse size packs. Sanitary tissue stamps are found in all three series of tax stamps currently issued.

Neutralizing agents for the variety of pastes and other adhesive materials used to remove these tax stamps would require quite an arsenal of chemical supplies. It is beyond the scope of this study to present a chemical analysis of these materials.

Paper Problems

Uniformity of miscuts occurring with these commodity tax inspection stamps suggests that they may be trimmed at the China Engraving and Printing Works bindery prior to issue. The difficulty with which a straight edge is obtained when these stamps are trimmed is due to the misalignment of the thin tissue paper in the cutting machine.

Freak cuts are often found on small beverage commodity tax inspection stamps, but seldom observed on small light bulb stamps. Most green tax stamps used on ordinary cement have been cut into the design across the top when removed from the booklet. Other freak cut stamps are to be found in the small sanitary paper products packages which are overprinted in the amounts of 150 to 600 grams. From these eight varieties of ungummed commodity tax inspection stamps more miscut varieties are likely to be found than from any other tax stamps in all three groups. Numerous miscuts are also observed with the T.P.G. cosmetics, class "C" tax stamps.

The thin paper used to print light bulb and beverage tax inspection stamps does not hold its shape very well when being removed from the commodity or container. Stretching is inevitable when these stamps are submerged in water. Many nice specimens may be destroyed when submerged in water due to inherent paper weakness and the absence of rag content in the low grade of paper used to print the smaller stamps. The quality of paper has recently been improved.

APPENDIX 1

Schedule of Grades for Tax on Paper

Grade	Wholesale Price	Taxable Price	Remarks
1	6.20 — 7.60	4.60	All bottles or cans will be taxed by the dozen. If container is a barrel, the commodity is taxed on each barrel.
2	7.70 — 10.00	5.90	
3	10.00 — 12.10	7.40	
4	12.20 — 15.70	9.30	
5	15.80 — 19.30	11.70	
6	19.40 — 24.70	14.70	
7	24.80 — 30.70	18.50	
8	30.80 — 38.80	23.20	
9	38.90 — 48.10	29.00	
10	48.20 — 61.00	36.40	
11	61.10 — 75.40	45.50	
12	75.50 — 95.50	57.00	
13	95.60 — 118.30	71.30	
14	118.40 — 149.20	89.20	
15	149.30 — 185.50	111.60	
16	185.60 — 233.20	139.60	
17	233.30 — 290.20	174.50	
18	290.30 — 364.30	218.20	
19	364.40 — 454.00	272.80	
20	454.10 — 569.20	341.10	

APPENDIX 2

Schedule of Grades for Tax on Cosmetics

Gr.	Wholesale Price	Class "A" 100% Taxable Price	Class "B" 80% Taxable Price	Class "C" 20% Taxable Price
1	5.50	6.90	2.60	2.90
2	6.91	8.60	3.30	3.60
3	8.61	10.80	4.10	4.50

(China — continued on page 157)

Use bid sheet on next page

ARA AUCTION # 20
Closing Date Oct. 26, 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 and part-perf stamps are subject to faking, often difficult to detect. These issues are returnable (as are all lots), if the bidder is not satisfied after exam.

USIR Listed Revenues

Essays and Proofs

- | | | | |
|----|--|---|----------|
| 1 | R104TC | plate Proof on bond, lt blue (2VF) crease | CV 35.00 |
| 2 | R111P4 | on card VF sharp colors----- | CV 15.00 |
| 3 | R111P4 | on card, water stain----- | CV 15.00 |
| 4 | R115P3 | on india F-VF closed tear CV 50.00--SB | 20.00 |
| 5 | R122P3 | on india, fine, rep'd tear CV 35.00--SB | 15.00 |
| 6 | R134P4 | on card VF----- | CV 14.00 |
| 7 | R135P3 | on india, fine lt water stain----- | CV 18.00 |
| 8 | R135P4 | on card VF----- | CV 14.00 |
| 9 | R136P3 | on india (4F) vignette shifted left-- | CV 20.00 |
| 10 | R136P4 | on card VF----- | CV 14.00 |
| 11 | R137P3 | on india, pc missing top corner----- | CV 20.00 |
| 12 | R138P3 | on india VF, thin spot----- | CV 20.00 |
| 13 | R139P3 | on india (4F) cut close at bottom--- | CV 20.00 |
| 14 | R139P4 | on card VF----- | CV 20.00 |
| 15 | R143P3 | on india F-VF, thin spot----- | CV 42.50 |
| 16 | R146P | on india, small surface scuff----- | CV 42.50 |
| 17 | R148P3 | on india, closed tear, looks VF----- | CV 60.00 |
| 18 | R149P3 | on india, pc missing lft mgn, stain--- | CV 75.00 |
| 19 | RB1P | on card VF----- | CV 8.50 |
| 20 | RB2P | on card, vignette shifted down----- | CV 8.50 |
| 21 | RB3P | on card VF----- | CV 8.50 |
| 22 | RB4P | on card, vignette shifted right----- | CV 8.50 |
| 23 | RB7P3 | on india, clipped corner, looks VF--- | CV 12.00 |
| 24 | OFFICIALS, card Proofs, 10 diff on card, all
VF exc 053P close 1 side, 057P w/hvy thin--- | | |
| 25 | 060P | Official Proof F-VF----- | CV 25.00 |
| 26 | Postage Due | Proofs on card J22P, J23P VF---- | CV 17.00 |

AUCTION RULES (Revised March 1976)

1. Only ARA members in good standing are eligible to participate in the auction.
2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.
3. All lots sold to the highest bidder at a slight advance over the next highest bid as follows: to \$3 no reduction; to \$10 by 50c; to \$25 by \$1; to \$50 by \$2; to \$75 by \$3; to \$100 by \$4; over \$100 by \$5. Lots may be grouped upon award if bidding warrants.
4. If only one bid is received for any lot, the bid shall be reduced to the \$B, MB, Est, or CV if higher, or will stand without reduction if lower. For an OPEN lot, the bid will stand without reduction unless rejected under rule No. 2), but may be reduced at the Auction Manager's discretion.
5. Buy Bids, or bids under \$1.00 will not be accepted. Merely submit your maximum bid.
6. Bids must be submitted on the bid sheet enclosed, or a reproduction thereof. If additional space is required, use the same size paper and leave space for the adjusted award price. Bids received after the bid closing date, will not be entered.
7. In case of tie bids, the earliest postmark will be considered the winner.
8. In the descriptions, a hyphen between two numbers (viz. R214-222) indicates that all numbers between

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

First Issue Imperfs

- | | | | |
|----|---|-------|-------|
| 27 | R1a (2F) pen cxl, 2 wide, 2 small mgns----- | CV | 12.00 |
| 28 | R1a (2VG-F) ms, 4 wide mgns, lightly soiled-CV | CV | 12.00 |
| 29 | R7a (2VF) uncxld, 3 wide, 1 good mgn----- | CV | 4.50 |
| 30 | R9a (2VF) ms, 3 huge, 1 small margin----- | CV | 4.00 |
| 31 | R19a (2XF) red ms, 4 wide margins----- | CV | 8.50 |
| 32 | R33a (1F)ms, 4 good margins----- | CV | 25.00 |
| 33 | R41a (2F-VF) SON HS, good imperf mgns----- | CV | 15.00 |
| 34 | R45a (2VF) SON HS "T.P.R.", 3 huge, 1 good mgnCV | 10.00 | |
| 35 | R50a (2F) ms, 1t shade, 3 good, 1 small mgn-CV | 8.50 | |
| 36 | R51a (2VF) SON HS "M.S. & Co.", 4 small mgns CV | 15.00 | |
| 37 | R52a (2VF) SON HS "M & B", 3 wide, 1 sm.mgn CV | 14.00 | |
| 38 | R57a (1F) ms, crease, 4 wide margins----- | CV | 8.00 |
| 39 | R57a (4XF) ms, wide mgns top & lft, close rt CV | 8.00 | |
| 40 | R59a (1XF) 1t ms, 4 wide margins----- | MB | 10.00 |
| 41 | R64a (2VF) ms, 4 good mgns, hor crease----- | CV | 30.00 |
| 42 | R64a (2VF) ms, good mgns, 2 closed pinholes CV | 30.00 | |
| 43 | R65a (2VF) SON HS, closed tear----- | CV | 95.00 |
| 44 | R67a (4F-VF) ms, 3 good mgns, close at bot CV | 10.00 | |
| 45 | R68a (2VF) ms, 4 wide mgns, pinhole----- | CV | 17.00 |
| 46 | R73a (4F) ms, 3 good mgns, angles in at left CV | 9.00 | |
| 47 | R75a (2VF) ms, 4 good mgns----- | CV | 16.50 |
| 48 | R76a (1VF) ms, 4 wide mgns----- | CV | 18.50 |
| 49 | R82a (2VF) ms, 4 even mgns, closed mgn tear CV | 25.00 | |
| 50 | R85a (4F) blue HS, thin----- | CV | 35.00 |
| 51 | R86a (4F-VF) SON HS, 3 good, 1 small mgn, closed
tear----- | CV | 30.00 |
| 52 | R89a (2F-VF) ms, 4 good margins----- | CV | 15.00 |
| 53 | R90a (2VF) ms, 4 even mgns, light crease----- | CV | 25.00 |
| 54 | R96a (4VF) ms, 3 good mgns, sm mgn top; closed
tears, CV 225.00----- | MB | 50.00 |
| 55 | R101a (1VF) ms 4 wide margins, thick paper,
light vertical crease----- | CV | 60.00 |

First Issue Part Perfs

- | | | |
|----|--|----------|
| 56 | R3b imperf vert, uncxld, wide left mgn, small
right margin, few pulled perfs----- | CV 32.50 |
| 57 | R18b (2VF) SON HS "R.J.D. & Co." rep'd tear | CV 45.00 |
| 58 | R19b (2VF) ms, good imperf mgns----- | CV 4.50 |

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

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

MAIL TO:

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

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

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

CENTERING

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

APPEARANCE (Comparative)

- S--Exceptional
XF--Extra Fine

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

ABBREVIATIONS USED

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

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

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

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

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

20-

Auction No. 20

AMERICAN REVENUE ASSOCIATION
D. L. DUSTON—Auction Mgr.
1814-25th Street
Peru, Illinois 61354

CLOSING DATE – October 26, 1979

Name _____

and

address

[illegible]

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

- | | | |
|------------------------|---|----------|
| 59 | R45b (2F) black ms, good imperf mgns, few short perfs----- | CV 15.00 |
| 60 | R46b (2F-VF) SON HS "M & B" wide imperf mgns CV | 3.50 |
| 61 | R64b (2F-VF) ms, good imperf mgns, closed tear | 10.00 |
| 62 | R65b (5VF) SON HS "M & B", wide imperf mgns, perfs just cut at right----- | CV 35.00 |
| First Issue Perforated | | |
| 63 | R2c (5F) HS, few pulled perfs----- | CV 60.00 |
| 64 | R12c (2F) small oval SON HS----- | CV 6.00 |
| 65 | R13e ultra (2F-VF) HS----- | CV 45.00 |
| 66 | R17c (4F-VF) HS----- | CV 45.00 |
| 67 | R21c (5VG) spacerfiller, left perfs trimmed & rep'd, stained----- | OPEN |
| 68 | R38c (2VF) unoxld----- | CV 6.00 |
| 69 | R41c (5F-VF) SON HS "L & F"----- | CV 10.00 |
| 70 | R50c (2VF) ms----- | CV 8.00 |
| 71 | R50c (4VF) SON HS, few blunt perfs----- | CV 8.00 |
| 72 | R51c (2VF) SON HS "B.B. & Co."----- | CV 12.50 |
| 73 | R51c (6F) SL HS "PAID"----- | CV 12.50 |
| 74 | R62c (2F) HS, crease, few short perfs----- | CV 9.00 |
| 75 | R72c (4VF) blue HS----- | CV 6.00 |
| 76 | R73c (6F) HS----- | CV 55.00 |
| 77 | R74c (4VF) SON HS, oval B & C.B. Co."----- | CV 50.00 |
| 78 | R74c (4F-VF) looks almost unoxld----- | CV 50.00 |
| 79 | R76c (5F-VF) HS, perfs just cut right----- | CV 12.00 |
| 80 | R77c (2VF) HS----- | CV 15.00 |
| 81 | R77c (1VF) HS "B.B. & Co." few pulled perfs CV | 15.00 |
| 82 | R77c (4VF) SON HS "W.C.P. & co", few short perfs | |
| 83 | R77c (4F) HS, perfs close rt, lt crease----- | CV 15.00 |
| 84 | R79c (2VF) blue HS, thick paper----- | CV 35.00 |
| 85 | R79c (4VF) HS, closed 2mm margin tear----- | CV 35.00 |
| 86 | R80c (4VF) HS, perfs just cut right----- | CV 20.00 |
| 87 | R80c (5VF) blue HS, bwn shade, thick paper, lt crease, perfs just cut left----- | CV 20.00 |
| 88 | R83c (4VF) SON HS, few short perfs----- | CV 11.50 |
| 89 | R86c (2VF) SON HS "W.H.N.S.&A./Phil."crease | CV 5.00 |
| 90 | R86c (4F-VF) black ms----- | CV 5.00 |
| 91 | R87c (2VF) HS, 2 closed staple holes----- | CV 12.00 |
| 92 | R87c (5VF) blue SON HS "M.MORGAN'S SON"----- | CV 12.00 |
| 93 | R87c lt ms, perfs just touch top----- | CV 12.00 |
| 94 | R90c (4VF) looks unoxld----- | CV 30.00 |
| 95 | R90c (4F) ms, perfs close at top----- | CV 30.00 |
| 96 | R91c (4F-VF)ms----- | CV 7.50 |
| 97 | R92c (4VF) blue HS D.DOWS & Co/NY" short perfs | 8.50 |
| 98 | R92c (4F-VF) ms----- | CV 8.50 |

- | | | |
|---|--|----------|
| 99 | R93c (2VF) ms----- | MB 10.00 |
| 100 | R93c (4VF) SON HS, thick paper----- | CV 10.00 |
| 101 | R93c (2F-VF) SON oval HS, thin paper----- | CV 10.00 |
| 102 | R94c (5F-VF) ms, perfs close top & rt----- | CV 25.00 |
| 103 | R96c (4VF) blue SON oval "REG. OF WILLS"----- | CV 11.00 |
| 104 | R97c (4VF) ms, 1t natural paper crease----- | CV 40.00 |
| 105 | R97c (4VF) ms, 1 short perf----- | CV 40.00 |
| 106 | R97c (4VF) ms, perfs close left, vert crease CV | 40.00 |
| 107 | R98c (5F-VF) ms, perfs just cut top----- | CV 12.00 |
| 108 | R98c (5F-VF) HS, creased----- | CV 12.00 |
| 109 | R100c (2VF) SON circ HS "MERRIMACK MANUF'G" CV | 35.00 |
| 110 | R100c (2VF) blue HS, few short perfs----- | CV 35.00 |
| 111 | R100c (5VF) ms, perfs just cut bottom, crease | 35.00 |
| 112 | R101c (2F-VF) ms, hvy hor crease, thick paper | 45.00 |
| 113 | R101c (5VF) ms, perfs cut left, corner thin,
thick paper, CV 45.00----- | SB 20.00 |
| 114 | 1st Issue perfs, 1¢ to \$10 74 diff avg to
better condition----- | CV126.05 |
| 115 | 1st Issues, 46 diff to \$5, avg cond w/defs | CV 32.45 |
| First Issue Multiples & Varieties | | |
| 116 | R54a hor pair (2VF) ms, creased----- | CV 25.00 |
| 117 | R33c vert pair (5VF) msw/bot mgn & inscript.
"PHILADELPHIA"----- | SB 5.00 |
| 118 | R38c hor pair (4VF) ms----- | CV 13.50 |
| 119 | R45c (4VF) ms----- | CV 30.00 |
| 120 | R50c hor pair (4VF) 1t blue ms cxl----- | CV 40.00 |
| 121 | R93c hor pair (4VF) ms, closed mgn tear----- | CV 40.00 |
| 122 | R5c DBL TFR (T-5) (5F)----- | CV 10.00 |
| 123 | R13c DBL TFR (T-13) (5F)----- | CV 10.00 |
| 124 | R33c (6F) cracked plate under "T" of "ctf" | OPEN |
| 125 | R53c w/1.5mm extreme pre-print pair fold,vert | SB3.00 |
| 126 | R55c cracked plate thru "N" of ENTRY", avg | CV 10.00 |
| 127 | R58c DBL TFR at top over "CE" of "CENTS", avg | CV 5.00 |
| 128 | R59c (6VF) cracked plate thru "O" of Mortgage | CV10.00 |
| First Issues - Special Cancells | | |
| Printed Cancells | | |
| 129 | "DR./SETH ARNOLD" R3c (5VF)----- | SB 5.00 |
| 130 | "Walker & Taylor" all over cxl, 1866 R3c fine | MB10.00 |
| 131 | As above, 2 copies dated 1866 (SE) & 1870 R13c | OPEN |
| 132 | "Walker & Taylor" 10 line prtd cxl R13c (2VF) | SB 6.00 |
| 133 | "W & T" (Walker & Taylor) SL R3c nice but w/defs | |
| Customs Cancells - red, "DEPOSIT-DUTY-EXCESS" | | |
| 134 | R57a (1XF) 4 wide mgns, 1t crease, closed tear | SB8.00 |
| 135 | R67a (2VF) 3 good mgns, closed tear----- | CV 10.00 |

136 R70a (4F) lwide, 3 good mgns, lt crease-----CV 10.00
 137 R72a (1XF) 4 lrg mgns, closed tear-----CV 12.00
 138 R55b (6VF) tear-----SB 3.00

Insurance Cancels

139 "A. M. INS. CO." black circ HS, R48c (4F)---SB 3.00
 140 "ATLANTIC MUTUAL INS. CO." blue circ HS R46c SB 3.00
 141 "GRT. WEST. INS CO." sharp SON blue oval R44cSB 3.00
 142 "HOLYOKE M.F. INS. CO." VF circ on R32c (6VF)SB 3.00
 143 "PACIFIC INSUR CO/S.F." light blue oval R48c OPEN

RAILROAD CANCELS

144 Atl. & Wt West RR #A-3J on R46b (2VF)----- OPEN
 145 Balt & Ohio RR #B-1G partial blue R88c (4F) OPEN
 146 Bellefontaine R.W. #B-2 fair cxl R6c-----SB 3.00
 147 As above, hor pair ea with above cxl-----SB 6.00
 148 Central Pacific C-7A fair SON R68c-----SB 3.00
 149 Central RR of NJ, 3 diff HS cxls on 3 checks OPEN
 150 Cheshire RR C-8A VF blue R32c-----SB 4.00
 151 Cinn, Hamilton, Dayton C-18G VF SON R6c----- OPEN
 152 Cleveland, Painesville & Asht. C23B R63c-----SB 4.00
 153 Houston & Tex Centr. H-7 VF SON R67c----- OPEN
 154 Houston & Tex Centr. unlisted blue oval SON R144 OPEN
 155 Louisville, New Albany & Chi L-13 R6c----- OPEN
 156 Mich Lake Shore M-9 fine blue R69c----- OPEN
 157 Mich So. & No. Ind M-10 partial on pair R15c OPEN
 158 Naugatuck RR N-1A fine blue R32c-----SB 5.00
 159 N.Y.C.R.R. N-11C on R36c, R40c, R53c-----SB 6.00
 160 NYCRR, N11-C1 blue on R15c, R40c, R42c-----SB 6.00
 161 NYCRR, N-11J fair SON on R27c-----OPEN
 162 NYCRR, N-11Q blue SON on R6c-----OPEN
 163 NYCRR, N-11Q VF blk R15c on pc-----OPEN
 164 NYCRR, N-11T blue on R16c, R20c, R42c, R58c-SB 10.00
 165 NYC & Hudson River N-12N fine blue partial R15c OPEN
 166 Northern RR N-30 VF R15c on pc-----SB 3.00
 167 Northern N. H. RR N30A blue VF R15c on pc-----SB 3.00
 168 Northern N. H. RR N-30D VF R15c on pc-----SB 3.00
 169 Phil & Reading P-6C on R69c-----OPEN
 170 Pennsylv RR P-3B VF SON R46c-----OPEN
 171 Pittsburgh, Columbus, Cinn P-10A R6c-----OPEN
 172 Pitts. & Ft. Wayne & Chi P-11B VF R25c (5F)- OPEN
 173 Lehigh Coal & Nav L-6 blue on R46c-----OPEN
 174 L & N RR L-10C blue partial on R27c w/DT-----SB 5.00
 175 Vt. Gen & VT. Can V-2A fine blue partial R15c OPEN
 176 Rome, Watertown, Ogden R-4-1 fine on R54c----- OPEN
 177 St. Louis, Jacksonville & Chi S-2 fine circ R46cOPEN
 178 Western RR W-1A fine SON on R42c-----OPEN
 179 Western RR W-1C SON on R6c-----OPEN
 180 Western RR W-1E VF SON on hor pair R33c----- OPEN
 181 Union Pac U-2A fine SON on R37c-----OPEN
 182 Union Pac U-2E fine blue on R27c-----OPEN
 183 RR cancels on R163, 77 diff, abt 50 diff RR'sSB40.00
 Misc. Cancels
 184 "DR. SETH ARNOLD" sharp SON circ R3c (5F) thin OPEN
 185 "S.D.H." (HASTINGS) red & blk oval on R5c's- OPEN
 186 "D.H.S. & Co." (Dr. Seelye) R22c (4VF) DBL TFRSB 5.00
 187 "AMERICA" blue SL Steamship R68c (6F) defect SB 8.00
 188 "J.P. SCOTT & Co." blue SL R77c (6VG) pch cxls OPEN
 189 "1st N.B. KNOXVILLE" in fancy frame R12c (3F)CV 6.00
 190 "CLERK SUPERIOR CT." R29c (2F-VF)-----CV 4.75
 191 "Clk. Sup. Ct. Balt. City" R29c (5F-VF)-CV 4.75
 192 "ATLAS OIL CO." SON R50c (5VF)-----OPEN
 193 "JOHN RYAN, UNDERTAKER/SYRACUSE" compl oval R15cOPEN
 194 "M.S.M.Co. of Nev/NY (Manhattan Silver Mine R48cOPEN
 195 "G.&C.S.M.Co." Gould & Curry Silv Mine, blk circ HS on Nevada Document stp D-5----- OPEN
 196 "COMBINATION SILV MINE" blue HS on Nevada D-5 OPEN
 197 "BRADY'S BEND IRON CO." R148 (5VF)-----CV 7.00
 198 Express Co. cxls on R163, 21 diff incl 5 mss SB15.00
 199 duplicates to above, 19 diff-----SB 10.00

Second and Third Issues

200 R108 (4F) blue H/bone cxl-----CV 15.00
 201 R110 (4VF)-----CV 7.50
 202 R113 (4F) ms, hor crease-----CV 12.50
 203 R117 (2VF) looks unoxld-----CV 8.50
 204 R117 (4VF) colorless H/bone lightly cuts-----CV 8.50
 205 R122 (6F) blue H/bone cxl, perfs cut left---CV 50.00
 206 R124 (4F) HS, lt c/cxl-----CV 7.50
 207 R125 (4F-VF) ms-----CV 7.50
 208 R124 (2F-VF) circular c/cxl-----CV 7.50
 209 R128 (5F) hvy H/bone c/cxl, perfs cut rt---CV 35.00
 210 R128 (6F-VF) ms, perfs just cut top & left---CV 35.00
 211 R134 (2F-VF) lt colorless H/bone cxl-----CV 7.50
 212 R141 (4F) H/bone, blue HS cxls-----CV 5.50
 213 R148 (6F-VF) ms, perfs close top & side---CV 7.00
 214 R149 (5VG-F) hvy embossed & pch cxl rep'd SB 8.00
 215 R150 Card Proof, shaved & perfed, nice spacefiller SB 25.00
 216 R134 to R146 less 137,138,142 (10 diff) 4F-VF 37.20
 217 R145 vert strip of 4 (4VF) ms-----SB 25.00

Documentary Issues

218 R152e imperf single, 3 huge, 1 small mgn---SB 20.00
 219 R160 (4VF) ms-----CV 25.00

220 R163a, R168a, vert pairs, imperf hor (1VF)* CV 5.50
 221 R163 12 copies w/6diff Amer or Natl Exp cxls.SB 5.00
 222 R189 (4F) SON HS, c/cxl-----CV 30.00
 223 R611 (2F) viol HS-----CV 12.00
 224 R612 (2F-VF) viol HS-----CV 12.00
 225 R613 (4F-VF) viol HS-----CV 30.00
 226 R614 (2F-VF) viol HS-----CV 8.00
 227 R648 (5F) viol HS-----CV 12.00
 228 R680 (4F) viol HS-----CV 15.00
 229 R681 (2F) viol HS-----CV 17.50
 230 R682 (5F) viol HS-----CV 7.00
 231 R684 (2VF) viol HS-----CV 40.00
 232 R685 (2F) viol HS, staple holes-----CV 80.00
 233 R691 (4F) viol HS-----CV 7.00
 234 R693 (2VF) HS-----CV 35.00
 235 R697 (4F-VF) HS, staple holes-----CV 13.50
 236 R698 (4F) viol HS-----CV 15.00
 237 R699 (2F) lt HS-----CV 30.00
 238 R700 (5F-VF) lt HS-----CV 10.00
 239 R701 (2F-VF) viol HS-----CV 62.50
 240 R702 (2F-VF) lt HS-----CV 50.00
 241 R703 (2F-VF) viol HS, c/cxl-----CV 75.00
 242 R709 (4VG-F) viol HS-----CV 12.50
 243 R717 (2F) HS-----CV 20.00
 244 R718 (4VF) HS-----CV 10.00
 245 R719 (6F) HS, wing mgns top and left-----CV 40.00
 246 R720 (4VF) HS-----CV 50.00
 247 R725 (2F) ball pt pen cxd, staple holes---CV 7.00
 248 R727 (4F) ball pt pen cxl, staple holes---CV 17.50
 249 R728 (4F) ball pt pen cxl, staple holes---CV 50.00
 250 R562-580 less R565,578 most F-VF HS-----CV 27.05
 251 R586//610 19 diff mostly F-VF HS-----CV 22.53
 252 Dated Docs, accum of 225, about 26 diff, 1941-1943, avg cond., lg to \$3.00-----SB 20.00
 253 R733 UL mgn blk of 4 Plt #168105 (2VF) MNH CV 8.50
 254 R734 Top mgn blk of 4 Plt #168356 (1VF) mintCV 5.00

Proprietary, Stock Transfer, & Misc. Issues

255 RB2c (4VF) wing mgns top & left, prtd "G.D.W." 15.00
 256 RB6a top mgn strip of 3 w/imprint, some sep.SB 25.00
 257 RB11c (2VG-F) HS-----CV 6.00
 258 RB12c (4F-VF) prtd circ "HUMPREY"-----MB 30.00
 259 RB16b (3XF) blue HS-----CV 20.00
 260 RB17a, 18b (6F-VF) SON HS cxls, thins-----CV 12.75
 261 RB61 (4VF) mint, hinged-----CV 16.00
 262 RB18b (2VG-F) HS, rough perfs-----CV 6.00
 263 RB19b (6F) rgh perfs, 2 extra rows hor perfsCV 62.50
 264 RB44, RB45 mgn blks or 8 w/inscripts MNH---SB 5.00
 265 RB11b(5), RB12b(3), RB14b ea w/ "A.E.S" (Amer. Eye Salve) prtd cxls-----
 266 Same cxls on RB11b, 12b, 14b 9 stps 1882 dates SB 10.00
 267 "DR.SETH ARNOLD" SL prtd on RB1a,2a,2b-----SB 8.00
 268 same on RB11, RB12-----SB 3.00
 269 "DR.SETH ARNOLD" steel die circ, RB42 (6VF) SB 3.00
 270 "E.F. & Co/NY/Nov,1876" prtd on RB14a (2VF) SB 3.00
 271 "HUMPREY" CDS prtd RB1(2), RB2(2) RB4a-----SB 15.00
 272 Same cxls on RB11a 11b(2),12b(3)14b,15b(2) SB 25.00
 273 "H.R.S./1873"(H.R.Stevens Prov.) partial prtd cancel on RB3a-----SB 4.00
 274 "L. & M." (Langley & Michaels) prtd on R11b, R12b pair-----SB 7.50
 275 "PONDS EXTRACT" SL prtd cxl on RB11, RB12(3) RB13(3)-----SB 15.00
 276 Same cxl on nice blk of 4 RB14b partly rejoined10.00
 277 "POND'S EXTRACT" circ cxl RB2(2),RB11,RB12(5)SB20.00
 278 "C.W. & Co." (Wakefield) SL prtd on RB11(6), RB12 pair, RB13, RB14(3) various dates-----SB 25.00
 279 "S.S.W." (White) Monogram on RB3a & RB13a(red)SB8.00
 280 "ANTIKAMANIA" on 6 copies RB29p, diff dates SB 18.00
 281 "C.M.CO." (Carter Med.) prtd RB23 9 diff datesSB10.00
 282 "T.B.D.CO" (T.B.Dunn) on RB20 (30 copies), RB27 RB30 (8 copies) all diff dates or types, one on package of "SEN-SEN"-----SB 40.00
 283 "H.B.&W." (Hance Bros & White) prtd cxls on RB20(2),RB21(20),RB22(3),RB23,RB25(3) -----SB 30.00
 284 "H.H.M.CO." (Humprey) prtd on RB23(24),RB25(5), RB31 plus bottle label, vars dates-----SB 30.00
 285 "K.&M.CO." (Keasby & Mattison) prtd on RB21(17), RB25(3),RB28(6), diff dates-----SB 25.00
 286 "DR.K. & CO." prtd RB25(2),RB28 diff dates---SB 10.00
 287 "MALTIME" precxls RB28r 2 w/ 1898 & 1900 SB 3.00
 288 B/ship Props w/31 diff prtd cxls-----SB 25.00
 289 B/ship Props w/prtd cxls, 10 diff companies MB 10.00
 290 B/ship Props 12 w/diff prtd cxls incl ANTIK.SB 15.00
 291 B/ship Props, 145 all values, ea w/clear, mostly diff HS cxls-----SB 35.00
 292 B/ship Props 100 w/HS cxls-----SB 25.00
 293 B/ship Props 14 diff Plate # singles, m/u (2 lots avail w/non-duplicating plate Nos.---MB 15.00
 294 1914-18 Props (21) w/6 prtd & 15 HS cxls---MB 6.00

 295 RCL0b BLACK OPT (5F) p/in-----CV125.00

296 RE56 fine w/mgn defect, label at rt has pc
torn out-----CV 12.00
297 RE70 used blk of 12 (6x2) (2F)-----SB 3.00
298 RE159 (1F-VF) p/in-----CV 5.00
299 RE164 (2F) p/in-----CV 5.00
300 RE165 (2F) staple holes-----CV 12.00
301 RE166 (4F) p/in-----CV 15.00
302 RE180 (2VF) mint NG-----CV 30.00
303 RE180 (4F-VF) HS, staple holes, closed tear CV 27.50
304 RE181 (4F-VF) violet cxl, staple holes-----SB 15.00
305 RE181 (3F-VF) p/in-----CV 6.00
306 RE181 vert pair (2VF) ms, corner crease-----MB 40.00
307 RE196A "DOLLAR" error (2F) HS-----CV 12.50
308 RE197 (2F) lt varnish, p/in-----estCV 7.50
309 Wines, 88 diff avg to better cond, few w/def SB20.00
310 RF4 (4F) small surf defects, wing mgn rt-----CV 15.00
311 RF4 (5F-VF) perfs just touch bot, short corner
perf-----CV 15.00
312 RF6a (4F) thin-----CV 20.00
313 RF10a (3VG-F) crease, red "R.P.C.Co" CV22.50 SB10.00
314 RF11 (1VF) unused, NG 4 lrg mgns-----CV 20.00
315 RF16 9 diff pre-cxls F-VF-----SB 5.00
316 RF18 (4VF) red surcharge "P.P.C.Co."-----CV 10.00
317 RI 1-13 compl (2VF-4VF) mint, none SE-----CV 16.95
318 RI 1-13 compl (1VF-4VF) mint, none SE few with
light creases or gum disturbance-----SB 10.00
319 RJ11 (4VF) uncxld, perfed 4 sides-----CV 12.00
320 RJ11 (4F) ms, perfed 4 sides-----CV 12.00
321 RJA41 (2F) HS, SE top-----CV 7.50
322 RJA59a imperf (2F-VF) small defects-----CV 20.00
323 RJA67a (1VF) lt wrinkles, thins-----CV 10.00
324 RJA67b (1VF) minor defects-----CV 10.00
325 Narcos, accum of approx 220, some defect, about
15 diff, suppl. Small & medium sizes-----SB 25.00
326 RK39 (4F) HS, embossed cxl-----CV 6.00

327 RL1-RL8 complete (2F-VF) scarce set-----CV 44.90

328 RL 1-RL6 all F-VF-----MB 10.00

Revenue Stamped Paper
329 RM-163 VF impression on 1799 mss P/note-----CV 15.00
330 RM165 VF impression on 1800 mss P/note-----CV 30.00
331 RM178 1799 mss P/note, creases, closed tear,
not through stamp-----CV 8.00
332 RM240 VF impression on 1800 mss P/note, pinhole 12.00
333 RM260a fine impression 1801 mss P/note-----CV 15.00
334 RM260b VF impression on 1802 mss P/note, crease 15.00
335 RM261a fine impression 1801 mss P/note, crease 15.00
336 RM261b fine impression 1802 mss P/note-----CV 15.00
337 RM263a fine impression on 1801 mss Notary
Affadavit w/impressed Notary Public seal-----CV 15.00
338 RM263b fair impression on 1802 check size mss
P/note, document spliced before use-----CV 15.00
339 RM265a 1801 mss P/note, creases-----CV 30.00
340 RM276a 1816 mss P/note, light impression-----CV 10.00
341 RM277a 1816 mss P/note, hvy crease thru stp CV 10.00
342 RM278a 1818 mss P/note, document has closed
tears, defects-----CV 10.00
343 RM279a 1817 mss P/note, creased-----CV 12.00
344 RM280a 1817 mss P/note, creases-----CV 12.00
345 RM282b VF impression on VF 1814 P/note, crease
thru stamp-----CV 25.00
346 RM370 on 1851 prtd check size Receipt, creases
pinhole thru stamp-----CV 8.00
347 RM510 on VF prtd 1799 Import Ctf for Sherry
Wine, 8" x 7", light impression-----CV 70.00
348 RM511 on VF prtd Import Ctf for Tea, 9"x5"
light impression-----CV 20.00
349 RM560 1800 prtd Import Ctf for Brandy 8"x6" CV 20.00
350 RN-A1a on check size receipt, prtd both sides MB10.00
351 RN-B1 blue prtd Bk of NY (Lanman & Kemp) w/
overprint "GOLD"-----SB 4.00
352 RN-B1a prtd both sides, Wm Topping receipt-----SB 15.00
353 RN-B2 Am Exch NB (Amer. Phototype Co.) Blk &
red prtd on green background, c/cxl, lt age stain
SB 10.00
354 RN-B3 on VF blue prtd Nat. Citizens Bk, c/cxl SB15.00
355 RN-B5 4th NB of NY, purple prtd ck, creased
and punched-----SB 12.50
356 RN-B6 grn prtd Am Exch NB ck used by Park NB SB15.00
357 RN-B10 Cent NB ck, c/cxl red prtd on yellow SB 10.00
358 RN-B16 No. Pacific Trans ck, Bk of Calif,
Wm Vitale revenue price list on back-----MB 7.00
359 As above, RN-C21-----MB 7.50
360 RN-B20 red prtd ck size Receipt (Deering Milliken)
creased-----SB 5.00
361 RN-G1 blue prtd Bk of NY ck (Lanman & Kemp)
with overprint "GOLD"-----SB 4.00
362 RN-F1 unused Norristown Pa. NB-----SB 7.50
363 RN-F1 c/cxl, 9th NB NY grn on pink paper-----SB 5.00
364 RN-G1 unused Schuylkill Nav. Co. ck, Tradesman NB
SB 10.00
365 RN-G1 Flemington NJ NB ck signed "HIRAM DEATS" 3.00
366 RN-G1 SAMPLE, Corlie, Macy VF unused Bowery NB 12.50

367 RN-G1B NB Chambersburg Pa ck-----SB 5.00
368 RN-G2 Peoples NB Rock Island, blue check-----SB 6.00
369 RN-H3 pch'd 1st NB Trenton, vignette-----SB 5.00
370 RN-J4 c/cxl Phil NB, pink check-----SB 5.50
371 RN-J4 Farmers & Mech NB, viol prtd ck, c/cxl SB12.50
372 RN-J5 pink Phil NB ck, c/cxl-----SB 12.50
373 RN-L3 grn prtd Uncas NB ck, pchd thru stp-----SB 12.50
374 RN-L5 7th NB Phil, blue on violet, c/cxl-----SB 7.50
375 RN-M2 Agawam NB ck, Wason Mfg Co. MFS of Rail-
way cars, c/cxl-----SB 7.50
376 RN-T4 on Panama RR Stock Ctf-----SB 15.00
377 RN-U1 on Panama RR Ctf 7"x4"-----SB 15.00
378 RN-U1 on 9"x8" 1872 Quincy Mining Co. Stk Ctf 25.00
379 RN-V4 on 8"x5" Liverpool & London Ins Policy SB15.00
380 RN-X7 on 1900 ck 1st NB Tulsa "Indian Territory" 5.00
381 RN's, 9 diff, orange, on checks-----SB 12.50
382 RN's 6 diff on 5 cks, 1 receipt; B,C,D,E,G&J SB 7.50
383 Check, Edison Botonic Res. Corp signed by Thos.
A. Edison, 1928-----SB 15.00
384 Check, Bank of Penn. 1795, typeset-----SB 15.00
385 Check, Bk of No. Amer 1799 typeset, rep'd-----SB 15.00
386 Checks, 3 diff small typeset Tradesmens Bk of NY
dated 1840, defects-----SB 5.00

Match & Medicine

387 RO7d (3VF) wide mgn right, thin-----CV 7.50
388 RO8d roulettet (2F) hvy thin-----CV 35.00
389 RO10b (3F) thin, perf defects-----CV 10.00
390 RO12a (6F) perfs cut bot and left-----CV 15.00
391 RO17a (6F-VF) perfs cut top & left, nubbed corn 9.00
392 RO28a (6VF) perfs just cut bot & right-----CV 7.00
393 RO23a (4VF)-----CV 3.00
394 RO52 4 1/2" x 3", VF-----SB 17.00
395 RO54h 3 3/4" x 2 3/4", VF-----SB 12.00
396 RO55 entire wrapper F-VF-----CV 6.00
397 RO55 4 1/2" x 3", VF-----SB 7.50
398 RO56 6 1/2" x 4 1/2", VF-----SB 3.00
399 RO65a (4VF) perfs just touch bottom-----CV 8.00
400 RO65a (6VG) perfs cut top & right-----CV 8.00
401 RO83a (5VG-F) mgn defs, closed tear-----CV 15.00
402 RO107a (5F) lt stain, few short perfs-----CV 40.00
403 RO123a (4F) prtd "G.W.G./&Co/1865", defects-CV 6.00
404 RO125d (1VF) crease-----CV 4.50
405 RO141a (2VF)-----CV 8.00
406 RO147 6"x4", VF-----CV 15.00
407 RO171b (2VF) few short perfs-----CV 3.50
408 RO2a/184d Match stps, 38 diff avg cond w/defects
CV 58.85
409 RS25a (6F) perfs just cut top & lft, perf defs 4.00
410 RS31b (5F-VF) perfs just cut top-----CV 20.00
411 RS31d (6F) wing mgns top & left, rep'd tear CV 15.00
412 RS37b (4VF) repaired defects, close mgns-----CV 10.00
413 RS46c (5F-VF) pulled perf (repaired)-----CV 40.00
414 RS50d, 51d both (4F-VF) w/defects-----CV 4.50
415 RS57d (2F) hvy thins, perf defects-----CV 10.00
416 RS65b (4F) hvy thin-----CV 8.00
417 RS66a (6F) looks nice but trimmed perfs 2 spots 20.00
418 RS68a (5F-VF)-----CV 6.00
419 RS68a (4F-VF) SE right, small defects-----CV 6.00
420 RS68b (6VF) small thin, corner crease-----CV 6.00
421 RS63d hor pair (2F) small defects-----SB 6.00
422 RS73b (5F-VF) thin-----CV 25.00
423 RO87 PROOF on india, margin defect (match stp) OPEN
424 RS88a (4VF)-----CV 5.00
425 RS103d (2F) rough perfs, creases-----CV 7.00
426 RS107b (4F) mgn defect, hvy thin-----CV 9.00
427 RS118a (4VF)-----CV 10.00
428 RS118b 6 diff H.F.M. prtd cxls-----CV 4.50
429 RS118b, prtd "HFM/1874" & "HFM/1875" both (2F) SB 3.00
430 RS129b (2VG) defects-----CV 12.50
431 RS132d (2F) small defects, looks OK-----CV 10.00
432 RS140a (6F) small thin-----CV 4.00
433 RS166b vert pair (5F-VF)-----SB 3.00
434 RS193a, b, d all w/small defects-----CV 5.50
435 RS195b (2F) thin-----CV 9.00
436 RS202b fine, few short perfs-----CV 5.00
437 RS246a trimmed to framelines o/w fine-----CV 20.00
438 RS250d (2F) exc mgn defects, red prtd cxl-----CV 20.00
439 RS266a, VG-F, creases, thins-----CV 15.00
440 RS269b VG-F, light soiling-----CV 3.00
441 RS287 (3 dates) 7-15-99, 11-18-99, 10-8-1900 MB 4.00
442 RS288h (4VF) red prtd cxl, 4-2-1900, rep'd-CV 6.00
443 RS289 small defs, dates: 12-2-1899, 9-17-1900,
12-24-1900,-----MB 10.00

The condition of the following 22 lots of Dr.
Kilmer Provisionals is much better than normally
found. All are nice in spite of small faults
listed.
444 RS311 (5VF) 7/6/95 Joyce #8-----MB 18.00
445 RS311 (4F) mgn tear 7/7/98 Joyce #14-----MB 12.00
446 RS311 (4F) margin scuffs 7/11/98 Joyce #23-----MB 12.00
447 RS311 (4VF) 7/12/99 Joyce #30-----MB 18.00
448 RS311 (5F) 7/13/98 Joyce #37-----MB 12.00
449 RS312 (4VF) 7/6/98 Joyce #9-----MB 22.00

450 RS312 (2VF) 7/6/98 Joyce #9a-----MB 22.00
 451 RS312 (2VF) 7/6/98 Joyce #9b-----MB 22.00
 452 RS312 (2VF) exc badly pulled perf 7/6/98 inverted
 Joyce #9d-----MB 15.00
 453 RS312 (6F) pulled perf, closed tear 7/7/98 #12 15.00
 454 RS312 (4F-VF) 7/7/98 Joyce #15a-----MB 22.00
 455 RS312 (2F-VF) lt shade 7/7/98 Joyce #15b-----MB 22.00
 456 RS312 (2VF) 7/12/98 Joyce #31-----MB 22.00
 457 RS313 (2VF) 7/13/98 Joyce #55-----MB 37.00
 458 RS314 (2VF) SE bot 7/7/98 Joyce #45-----MB 12.00
 459 RS314 (4F) 7/7/98 Joyce #46-----MB 12.00
 460 RS314 (4F) 7/11/98 Joyce #51-----MB 12.00
 461 RS314 (5F) 7/12/98 Joyce #53-----CV 12.00
 462 RS314 (5F-VF) 7/13/98 Joyce #56-----CV 12.00
 463 RS314 (2VF) 7/13/98 Joyce #56a-----CV 12.00
 464 RS315 (6F) perfs close 2 sides, few short perfs
 7/7/98 Joyce #46-----MB 12.00
 465 RS315 (4VF) 7/12/98 Joyce #54-----MB 18.00
 466 RS280(7),281(5),282(1)w/diff prtd date codes SB10.00
 467 RO49d,RS282,296,147,220,284,285 mostly f-vf-CV 4.35
 468 RS28a//277d 76 diff, avg cond w/defects-----CV110.80
 469 RT17d (4VF) thin-----CV 3.50
 470 RT22a 2 copies, red & blk HS "W" (5F)-----CV 5.00
 471 RT23b (5F-VF) small defects-----CV 7.50
 472 RT24a (5F) nubbed corner-----CV 9.00
 473 RT4d//RU16d 19 diff avg cond w/defects-----CV 29.25
 474 RT24a (6VG) ms cxi, nubbed corner, creases-----CV 9.00
 475 RT27b (2F-VF)-----CV 7.00
 476 RU 2a,3a,6a all w/major defs, spacefillers-----SB 10.00
 477 RU10a (6VG-F) thins-----CV 17.50
 478 RU11e (exp silk paper) (5VG) corner missing,
 thin, spacefiller-----CV 25.00
 479 RU15c (6F-VF) wing mgn left & bottom-----CV 9.00
 480 M & M's, small collect of 77 diff, mostly better
 condition, some w/defects-----SB 35.00

M & M Collateral Material

481 Lanman & Kemp engr Trademark Strip, mgn def SB 5.00
 482 Facsimile, RS158,RS251 avg w/defs Springer CV 3.50
 483 " RS101 black (Trademark) VF-----SB 4.00
 484 Trade Cards, 20 diff mostly VF, five have
 mounting defects on back-----SB 30.00
 485 " 5 diff Ayer products-----SB 5.00
 486 M & M Picture Post Cards, 5 diff incl Hood's,
 Pinkham, Emerson, Humphrey all VF-----SB 10.00
 487 M&M Postal Cards w/prtd notices on back, 6 diff
 incl Hood, Green,Ripan-----SB 8.00
 488 Miles Med Co cover, used 1897 w/corner card &
 advert on back + RB28 w/prtd "M.M.Co" cxi-----SB 7.00
 489 H.E.Bucklen (Dr. King's Med) 1899 cover w/corner
 & photos of plant operations on back. Prtd payment
 notice enclosed + RB25 w/prtd "H.E.B. & Co" SB 10.00
 490 Scott's Emulsion (Scott & Bowne) 10 items incl
 Trade Card,1st iss & B/ships w/prtd or HS cxls,
 Grt Brit Med tax strip, advert label postal MB 20.00
 491 M&M prtd Bills, adv inserts, etc, 8 items-----SB 10.00
 492 A.C.Barry (RS28) booklet on human hair-----SB 10.00
 493 Grt. Brit. blk & red Pat. Med. strips; 1/0 Angier
 Chemical Co.; 14d Carter's Pills-----SB 10.00
 494 RV17 (1VF) MNH-----CV 5.00
 495 RV32 (3F) mint, small scuff-----CV 11.00
 496 RVB1 (1VF) mint w/stub-----CV100.00
 497 RVB2 (2VF) MNH w/stub-----CV135.00
 498 RVB2 fine copy tied to orig Ctf of OperationMB 40.00

Duck Stamps

499 RW1 (2VF) MNH Plt # single-----CV110.00
 500 RW1 (2VF) uncxld, no gum-----CV 30.00
 501 RW1 (5VF) uncxld, top Plt # single-----CV 30.00
 502 RW1 (2F-VF) uncxld, SE-----SB 18.00
 503 RW1 (4F) looks uncxld, not SE, lt crease-----CV 30.00
 504 RW2 (1VF) MNH-----CV200.00
 505 RW3 (2VF) MNH natural gum crease-----CV110.00
 506 RW3 (3VF) mint OG, ctrd top & left, lt creases110.00
 507 RW3 (2F) uncxld, crese-----CV 25.00
 508 RW4 (1VF) MNH, minor gum disturbance-----CV 45.00
 509 RW4 (4F-VF) MNH, lt natural gum crease & disturb.
 510 RW4 blk of 4 (2VF) MNH, minor gum disturbance 185.00
 511 RW4 (4F-VF) lt cxi-----CV 10.00
 512 RW5 (2VF) mint, slight gum disturb-----CV 55.00
 513 RW6 (2VF) mint, slight gum disturb-----CV 42.50
 514 RW6 (4F-VF)-----CV 9.00
 515 RW7 (2VF) mint, slight gum disturb, gum crease 42.50
 516 RW7 (4VF) mint OG-----CV 42.50
 517 RW7 (4VF) signed-----CV 7.00
 518 RW7 (4F-VF) signed, lt crease-----CV 7.00
 519 RW8 (2F-VF)-----CV 8.00
 520 RW9 (2VF) mint, slight gum crease & disturb CV 42.50
 521 RW9 (4VF) mint, gum disturb CV 42.50-----SB 10.00
 522 RW9 (1F-VF) almost uncxld-----CV 8.00
 523 RW10 (2VF) mint, lt hinge-----CV 27.50
 524 RW10 (4F) signed-----CV 8.00
 525 RW11 (4VF) mint, minor gum disturb-----CV 22.50

526 RW12 (2VF) mint, lt hinge, natural gum creaseCV16.00
 527 RW12 (2VF) mint, SE rt, natural gum crease---CV 16.00
 528 RW13 (2VF) mint-----CV 16.00
 529 RW14 (1VF) mint, lt hinge, bot Plt # single-CV 16.00
 530 RW14 (2VF) mint OG-----CV 16.00
 531 RW15 (2VF) mint-----CV 21.00
 532 RW16 (2VF) mint, slight gum disturb-----CV 22.50
 533 RW17 (2F-VF) mint lt hinge, top Plt # singleCV 22.50
 534 RW17 (4VF) MNH, very minor gum disturb-----CV 22.50
 535 RW18 (2VF) mint lt hinge, lt gum crease-----CV 22.50
 536 RW18 (4F) mint, small crease-----CV 22.50
 537 RW19 (2VF) mint Plt # single-----CV 22.50
 538 RW19 (4VF) mint OG, perfs close left-----CV 22.50
 539 RW20 (2VF) MNH slight gum disturb & gum crease 22.50
 540 RW20 (4VF) mint-----CV 22.50
 541 RW22 (4VF) mint, gum disturb, crease-----CV 22.50
 542 RW23 (2VF) MNH, minor gum disturb-----CV 22.50
 543 RW25 (2VF) mint-----CV 22.50
 544 RW26 (2VF) mint, lft mgn Plt # single-----CV 45.00
 545 RW26 (1VF) MNH, minor gum disturb-----CV 45.00
 546 RW27 (1VF) mint-----CV 45.00
 547 RW28 (1VF) MNH-----CV 50.00
 548 RW29 (1VF) MNH LL mgn copy w/Plt #-----CV 75.00
 549 RW30 (2VF) MNH LL mgn copy w/plt #-----CV 80.00
 550 RW31 (1VF) MNH top mgn copy w/Plt #-----CV 80.00
 551 RW32 (2VF) mint, mgn copy w/Plt #-----CV 45.00
 552 RW34 (2VF) MNH mgn copy w/Plt #-----CV 67.50
 553 RW35 (2VF) MNH LR mgn copy w/Plt #-----CV 30.00
 554 RW36 (2VF) MNH UR mgn copy w/Plt #-----CV 35.00
 555 RW42 (1VF) MNH UR Plt # block of 4-----CV 60.00
 556 RY3 (2VF) MNH-----CV 8.00
 557 RZ3, RZ7 Rect Tax F-VF, usual staple holes---CV 5.50
 558 US Revs, 360 diff + 45 other BOB items; many
 w/defects, 1st,2nd,3rd issues,Dated Docs,Stks OPEN
 559 US Revs, mix of about 250 incl 35 1st issues SB20.00

USIR Taxpays

560 Alcohol W/house stp, 1934 blk/wht, red S/n---SB 3.00
 561 Beer, Ser 1870 1BBL VDH#16 (1F)-----SB 5.00
 562 " Ser 1871 1/8BBL VDH21A (5VF) small defs---SB 4.00
 563 " Ser 1875 1/6BBL VDH32 (2XF) MD's-----SB 4.00
 564 " Ser 1875 1BBL VDH#33 (4VF)-----SB 3.00
 565 " VDH40E,43E,44E all VF unused, 50% creased-SB 8.00
 566 " Ser 1933 1st issue prtd Opt VDH166B p/in SB 5.00
 567 " Ser 1934 1/8,1/4,1/2,1 BBL fine cond,-----CV 4.25
 568 Customs, Cigar Strip Ser 1895 "50" pink imperf OPEN
 569 Customs Labels, mix of 19, mostly cigars 6 diff 6.00
 570 Dist. Spirits lgal w/cps for 5 7/10 gal 1934 OPEN
 571 Oleo, Springer FE61 18 lb uncolored-----MH 3.00
 572 Nat'l Prohibition Prescription Form for whiskey
 1924, soiled-----SB 3.00
 573 Potatoe Tax Exempt panes of 12 2lb & 50lb +
 front booklet covers-----SB 10.00
 574 Snuff, ser 117 1 lb (2VF) wrinkled-----CV 8.50
 575 " ser 125 11oz roul., sides trimmed to framedCV10.00
 576 Spec Tax Stp \$25 Medicinal Spirits 1938, defs SB5.00
 577 Tobacco, ser 1868 1 oz blk TF3, 2 copies perf.
 and imperf, defects-----CV 5.00
 578 " 1 oz blue indian type 19 diff ser 1913-125 SB 5.00
 579 Taxpays, accum of 130, about 53 diff + 70
 common "20" cigarettes-----SB 25.00
 580 Tobacco Strips, mix of 60, 25 diff incl vars SB10.00
 581 Taxpays, 25 diff, snuff, tobacco, etc Sprin CV10.00
 582 Mess, taxpays, wines, narcotics, misc revs 95 items
 SB 12.00

State Revenues

583 Alaska Liquor Revs, 9 diff; 1954-5 non-res \$3
 Sport Fishing stp, all VF mint-----SB 5.00
 584 Missouri, 1907 Options Stamp Cat #D-1-----CV RRR
 585 NY Stk Tfrs, mix of 3 1/2 oz off paper, p/ins-SB 10.00
 586 "Paid under Protest" HS's, 12 diff on Brokers
 slips w/NY stk tfr stps-----SB 6.00
 587 Virginia Bear/Deer Damage Stps; \$1 Bland Cty
 1962-3;63-4;64-5;65-6; MNH none SE \$4 face-SB 10.00
 588 Same, \$1 Botetourt Cty 1962-3; 1966-7 MNH---SB 5.00
 589 Same, \$1 Giles Cty 1956-7;59-60;66-7;67-8 MNH 10.00
 590 Same, \$1 Giles Cty 1971-2;73-4 MNH SE-----SB 7.00
 591 Same, \$1 Rockbridge Cty 1957-8 MNH, scarce-SB 5.00
 592 Same, \$1 Resident Smyth Cty 1973-4;74-5;75-6;
 76-7 MNH SE-----SB 10.00
 593 as above, same dates \$4 non-res Face \$20---SB 30.00
 594 Misc States mix of 58 incl 14 case stps +
 1976 Illinois Salmon stp-----SB 6.00

US Possessions

Canal Zone
 595 Customs Inspection Labels, 13 diff-----SB 5.00

 596 Liquor Strips & Meter Strips, Mtd Collection
 of 41 diff. incl 17 with CV of \$10 to \$75. Items
 incl Nos. LM2, LM5, LM16, LM10D-----CV502.00

Hawaii
 597 R1 (3VF) mint-----CV 4.00

598 R1 blk of 4 (2VF) mint-----CV 16.00
599 R2 (4F-VF) HS-----CV 5.00
600 R3, R3a, R11 all used-----CV 8.00
601 R4 (2VF) mint-----CV 12.00
602 R4 (4VF) mint, bot mgn copy w/partial imprint 12.00
603 R4 (2F-VF) HS-----SV 12.00
604 R4 (2F) HS, closed tear-----CV 12.00
605 R6 (3FOVF) mint-----CV140.00
606 R7 (2VF) mint-----CV 4.00
607 R7 block of 4 (2VF) mint-----CV 20.00
608 R13 (6VF) mint, perfs close two sides-----CV 5.00
609 R13 (6VF) mint, bot mgn blk of 4 w/partial imprint
CV 20.00
610 R14 (2VF) mint-----CV 5.00
611 R14 blk of 4 (2VF) mint-----CV 20.00
612 R15 (2VF) HS, partial imprint at top, unpriced
as used-----SB 10.00
613 R16 (2VF) mint-----CV 12.50
614 WWII Dollar Bill w/opt "HAWAII" VF + US Philippines
1 peso & 2 peso Banknotes-----SB 5.00
615 Stock Ctf, Waiakea Mill Co 1889 unused-----SB 3.00
Philippines
616 Cattle Registration 1904 Warren #W-791 Forb #LSB3.00
617 Owner of Lrg Cattle Ctf, entire w/lp stpd imprint
Warren #W-792-----SB 5.00
618 Customs Service, 23 diff to 10 peso-----SB 20.00
619 Customs 1902 50¢ grn #W-827 (F#15) DBL IMPRESSION
SB 3.00
620 W-730 Doc 4¢ yellow grn p-11 Plt # & inscript
block of 8, mint-----SB 3.00
621 Int Rev 5¢, 50¢; Doc 1¢ mint shts of 21, Warren
Nos. W-635, 638, 742-----SB 15.00
622 Doc opt on Int Rev 1P (4VF) mint W-746-----SB 3.00
623 Int Rev. 200P (4VF) blue S/N p-12 W-560a-----SB 6.00
624 " 500P (4VG) faded p-10 blk S/N W-581-----SB 4.00
625 " 1000P (4VG) badly faded p-10 blk S/N W-582 SB 7.50
626 " 50P (2F) HS p-11 blk S/N W-595-----SB 3.00
627 " 50P P-10 (2VF) used SE, W-626-----SB 3.00
628 " 200P p-10 (4VF) HS, not SE W-627-----SB 7.50
629 " 5000P p-10 (4VF) mint not SE hvy gum crease
W-630-----SB 15.00
630 " 5¢, 2P, 2.50P all (2VF) SE, p-11 W-635, 640, 641 8.00
631 " 5P (4F) mint, not SE p-11, W-643-----SB 5.00
632 " 20P (4F) mint p-11 SE 2 sides W-645-----SB 7.50
633 " 500P (2VF) mint, SE p-11, W-648-----SB 5.00
634 " 1000P (2VF) mint p-11, W-649-----SB 10.00
635 " 18 diff to 20peso, most w/SE-----SB 3.00
636 Official Seal OX 12a (2VF) mint OG, unpriced SB 8.00
637 Postal Svgs stps, 15 diff to 500 peso-----SB 10.00
638 Postal Svgs Deposit Slip 1928 w/2P & 10P stps SB3.00
639 Sello, 1P violet imperf W-366 (Forb #5)-----SB 3.00
640 Collect of 108 diff, most better cond w/better
items-----SB 50.00
641 44 diff revs to 50P incl 14 large stamps-----SB 8.00
Porto Rico
642 Colegio Abagados 25¢, \$1; Collegio Ingenier
50¢ and \$1.00, VF mint-----SB 5.00
643 Excise, R1, R2 1¢ & 10¢ w/opt, F-VF-----CV 7.00
644 " 2nd series 1,5,10,25,50¢, \$1.00 F#10-15 F-VF SB9.00
645 Gobierno de Capital \$5 blk & red, pch cxl-----SB 5.00
646 1901 Int Rev \$1 rose, Forb #1 imperf-----SB 3.00
647 "Int. Rev. Stp" value inscribed, 1¢, 25¢, 50¢,
\$1.00 mint and used-----SB 4.00
648 "Sello de Rentas" values in blk, 1,5,10,25,50¢,
\$1.00 all VF mint-----SB 5.00
649 as above, 1¢ blue grn; 5¢ bistre mint shts of 15
SB 3.00
650 Rect Spirits REL7-24, RE28-31, 12 diff avg to VF
CV 19.50
651 Wines, REL9, 21, 29, 30 + 8 diff Boutwells w/defs OPEN
652 Boutwells RE33-35, 37-41, 44, 46-48 12 diff F-VFCV17.55
653 Taxpays, liq strips(2); cigars(2); cigarettes(8) OPEN
Virgin Islands
654 R8 "6 Bit" p-10; R15 "8 Bit"; R34 "6"-----SB 10.00
655 R23 50 bit green (1VF) mint p-11-----SB 3.00
656 R45, 47, 69, 71 blks of 4, VF mint-----SB 8.00
657 R46 used; R48, 49a, 50, 68, 69, 71 VF mint-----SB 7.00
658 R68 2¢ perf 12 part sht of 36 w/Plt #s-----SB 10.00
659 RJV6 "6 Bit typeset provisional-----SB 5.00
U.S. Cinderella's, Misc, and Mixed Lots
Telegraphs
660 8T2 full pane of 4 MNH, off ctr, close rt---CV 9.00
661 13T1 (2F) mint, hvy hinge, gum disturb, nubbed
corner-----CV 8.50
662 15T4 50¢ black, unissued (4VF) MNH-----CV 5.00
663 15T41 (2VF) mint, part OG corner copy-----CV 10.00
664 15T010 (3F-VF) mint, wax paper on back-----CV 20.00
665 15T010 pane of 4 w/selvege, wax paper on back MB45.00
666 15T012 (2VF) mint OG, corner copy-----CV 20.00
667 15T44 (2VF) mint OG, corner copy-----SV 20.00
668 16T11 (3VF) mint OG, lrg prtd S/N red-----CV 7.50
669 16T33 (2VF) mint OG, small red HS s/N-----CV 3.00

670 16T44 (4VF) MNH, SE left, red medium S/N HS CV 6.50
671 TGL6T44 orange yellow Trial Color Proof-----SB 8.00
672 as above except red-----SB 8.00
673 17T1, 17T3 both (2VF) mint, wax paper on back MB12.00
674 Teleg Co. Franks, NY & Bost, blue; United Wireless
1908, indigo; Grt-No. West 1915, black-----SB 10.00
675 Western Union, 19 diff full panes, MNH-----CV 35.00
676 105 diff telegraphs, m/u-----CV 50.68
677 35 diff 1T3//15T21 m/u-----SB 10.00
678 Western Union Advert labels, 20 diff-----SB 3.00
679 Postal Note 1894 w/3¢ Fee imprint-----SB 10.00
680 Fractional Currency Series 1874 25¢ blk/red SB 25.00
681 Postage Currency, 5¢ Scott #5 cut close o/w VF 17.50
682 " " Scott #5 avg used w/creases, mgn defs---CV 17.50
683 " " Scott #6 avg used, badly cut in rt & bot 15.00
684 " " Scott #6 avg used, VG-----CV 15.00
685 " " Scott #6 VF used 10¢ value-----CV 15.00
686 " " Scott #7 25¢, cut in at top o/w VF-----CV 30.00
687 " " Scott #8 50¢ cut in at bot o/w VF-----CV 50.00
688 PS-50 Postal Svgs Card w/9 PS-4 stps F-VF-----SB 10.00
689 WS-10 War Svgs stp uncxld NG (2VF)-----CV 6.00
690 Bus. College Stp "E.N.B.C." 2¢ blue Int Rev.
cxld 1898, VF-----SB 5.00
691 Adams Expr Frank #1CF1(def); Pacific Exp 1¢
blk Prepaid Package stp, defects-----SB 3.00
692 Atlantic Expr, pre-paid Parcel Stp, blk on
white, closed tear, unlisted Springer-----OPEN
693 Wells Fargo Money Order Stub (Receipt) 1905-----OPEN
694 Sanitary Fair WV1 (4F)-----CV 40.00
695 " " WV12 (5F) pen cxl, repaired-----CV 7.00
696 Locals, 30 diff incl Allens(2), Bloods (4),
Boyd's(5), Husseys (9), WF&Co (2) not guaranteed OPEN
697 Amer Letter Mail Co. set of 6 color proofs--SB 3.00
698 Langtons Pioneer Express blue "PAID" cut sq. OPEN
699 RB24 pair cxld on 1899 cover w/2¢ #249 hvy cxl OPEN
700 OX1 (4VF) MNH, small closed margin tear-----CV 7.50
701 "SPECIMEN" opts on 7 diff 1¢ & 4 diff 2¢ OFFICIALS
CV 6.50
702 Official, 068 (5VG) perfs cut lft, tears defs 125.00
703 " 066 (4F-VF) corner thin, short perfs-----CV 25.00
704 " 065 (4F) blk partial "Wash. P.O." Cxl-----CV 42.50
705 " 057, 58, 60, 61, 62 avg cond w/defs-----CV 39.50
706 " 083-093 Set compl unused, most OG-----CV171.25
707 Postal Essay 3¢ yellow 2½"x3½" on india, perfed
around stamp & oval perfs around vignette ABNC OPEN
708 Promissary Notes, 7 w/diff 1st or 2nd issues SB 3.50
709 Christmas, Charity, Wildlife Seals, about 3500
in mint shts or part shts incl 1939 Nat'l Wildlife
sheet, etc-----OPEN
710 WWII Ration Items, booklet covers (23), panes of
stps (30), misc items (10), duplication-----SB 25.00
Canada
711 Bill Stamp R52 (4F-VF) crease; R54 (5F); p-11½x12 OPEN
712 Law, R59 (6F-VF) un-punched, perf 12-----CV 20.00
713 " R60 (4F-VF) 3 sm pch cxls, perf 12x11½-----CV 15.00
714 " R63 (2F-VF) 3 punch cxls-----CV 10.00
715 " R72 (1F-VF) 3 sm pch cxls, crease, 1t blue CV 5.00
716 Gas Insp, R181 hor strip of 3 (2VF) SON HS--CV 6.00
717 War Tax Prov, R226 (4F) used; R227 (5VF) mint--CV 8.75
718 Excise, R304 (2VF) MNH-----CV 5.00
719 " R325 (3VF) OG, gum disturbance-----CV 7.50
720 " R351 blk of 4 (2VF) MNH-----CV 12.00
721 " R352 (2VF) mint NH-----CV 4.00
722 Mix of 93 revs + 16 liquor strips (8 diff)-----SB 10.00
723 Unemployment strips of 6, lrg nos. at bottom,
48, 60, 72, 84, 96¢, \$1.08-----SB 4.00
724 *****
TAXPAID COLLECTION, 429 diff, + multiples mtd
on hand drawn album pages-----SB300.00
725 Br. Col., R9 (2F-VF) viol HS, closed tear p-11 CV10.00
726 " R46 (2VF) MNH perf 4 sides-----CV 17.50
727 NFID, R3, R10 both (2VF) ms cxl-----CV 7.00
728 Ontario, R101 Gas Tax (2F-VF) *OG, 1t hinge CV 6.00
729 " R155 Stk Tfr (4F) HS, not punched-----CV 15.00
730 Quebec, R53 Law (2VF) HS, not punched-----CV 5.00
731 " R95 Bankr. (2F-VF) HS p-11, ldeF 25mm-----CV 6.00
732 " R131 p-12; R132, 135 p-11 all (2VF) MNH-----CV 5.25
733 " R184 Stk Tfr (4F) ms, not punched-----CV 5.00
734 Saska., R42, 43 Laws (2F-VF) HS, not pchd-----CV 5.00
735 " R54, R55 (2F-VF) HS, not punched-----CV 8.00
736 " R56 (2F) HS, not punched-----CV 20.00
737 Yukon, R13 Law (2VF) HS, "L" punch cxl-----CV 25.00
Great Britain & Colonies
738 Grt. Britain 550 stps, 320 diff; India & States
450 stps, 300 diff; Brit. Cols. 900 stps, 575
diff; includes Service opts, some cut-square
items and postals w/rev cxls-----SB250.00
739 Grt. Brit., 135 diff revs-----SB 25.00
740 " " Mix of 175 revs incl Ireland, mixed cond SB20.00
741 " Fgn Bills, 123 diff QV-GVI-----SB 35.00

742	" Estate Duty EVII £1.10 fine used, not p/in Booth #14-----	CV£20.00
743	" Judicature Fees, 47 diff incl few shades SB	20.00
744	" Land Reg., EII, 5p, 15p, 25p, £1-----	SB 5.00
745	" Probate QV 5/0-£6, 7 diff Booth #40-46 p/in	SB30.00
746	" Newspaper Tax imprints, 15 diff-----	SB 15.00
747	" TV Lic Stp, £7 green/bwn on 1975 license	SB 3.00
748	" Same, £12 red/org on 1975 license-----	SB 5.00
749	" Same, £18 purple/violet on 1976 license----	SB 7.00
750	" Int Rev Forb #15 used as postage on small 1891 cover tied w/ Norwich date stp, defs	OPEN
751	" Money Order Bank Ltd, 6d, 1/0, 2/0, 5/0, 10/0, 15/0 all VF-----	SB 5.00
752	" 28 small prtd receipts w/ld or 2d imprinted tax stamps-----	SB 5.00
753	" Gen. Duty Revs, red embossed, 485 diff incl dates or dies, 1d to £100-----	MB135.00
754	" As above, 400 stps, all diff dates but dupl of designs and values-----	SB 75.00
755	" Embossed revs, 53 blue, grey, org, red to £30	SB15.00
756	" Colorless embossed revs, 26 diff-----	SB 12.00
757	" Colorless embossed tax stps on 4 1845-8 Docs	OPEN
758	" Prtd Receipts, 20 w/vars postals used as revenues, 1950's to 60's-----	SB 5.00
759	" 1885 vellum Mortgage w/ 5/0 red embossed revenue, Frank #4868-----	SB 7.50
760	" 1776 parchment Mortgage w/blue rev Frank #4490-----	SB 10.00
761	" same, 1757 blue embossed Frank #3619 & 8001	10.00
762	" IRELAND, Judicature, Booth #1, 6; Land Comm. #3, #4 p/in-----	CV£13.00
763	" Judicature 1895-7 Booth #28, 34, 36 p/in-----	CV£15.00
764	" " 1888 7 diff incl Booth #23a, p/in cxls	SB 10.00
765	" Stpd Paper, 2 red embossed, 2 Law Fund on blue w/back seal, 3 Irish republic-----	SB 6.00
766	" Land Indenture 1809 w/colorless Frank #12145	12.50
767	" BRIT BECHANALAND, 1/0, 5/0 GV postage & rev on Gen Duty Dies, rev cxls Booth #6, 9-----	OPEN
768	" CEYLON, 44 diff revs-----	SB 10.00
769	" QV Bill of Exch. 10 diff incl 2 w/surch-----	SB 3.00
770	" HONG KONG, Stp Duty, 41 diff QE/GVI-----	SB 20.00
771	" MALTA, £1 Airport Fee stp on ticket, hvy cxi	OPEN
772	" QUEENSLAND, GV Impressed Duty, tall stp, 56 denoms, set compl exc 1/3, 1/6, 21/0, 45/0, £17MB	70.00
773	" Tall Numeral Impressed Duty, 66 values to £1000, missing 9d, 25/0, £400-----	MB 60.00
774	" as above, 6d & £9 on paper w/Safety Backprint	OPEN
775	" as above, 16 vals all w/ "Townsville" brown cancel, incl £14, 20, 50, 60, 90, 200-----	MB 25.00
776	" as above, 25 vals w/s scarce, blue "Rochampton" cxi, incl £30, 40, 60, 70, 100, 200, 300-----	MB 40.00
777	" SO. RHODESIA, 1931 Geo V £1 purple/blk (2F)	SB 3.00
778	" 1937 Geo VI revs, 10/0, £1, 2, 5, 10 F-VF used	SB12.00
779	" 1854 C/Arms revs 1d, 2d, 1/0, 3/0, 5/0, 10/0, £2, £20 all F-VF used-----	SB 10.00
780	" RHODESIA, 1970 current issue 1¢ to \$20, 12 values Face Value US\$55.00, all VF mint-----	MB 50.00
781	" as above, 8 values, 1¢-\$1.00, face US\$3.17	SB 5.00
782	" UGANDA, "Uganda Revenue" opt on GV 2R, 3R, 4R	SB 3.00
783	" BRIT. COLS., War Tax opts on postals, 28 diff	SB10.00
784	" " 180 diff revs-----	SB 50.00
785	" INDIA, Ct. Fee QV to GV, 25 diff, most pchd-	SB 4.00
786	" 1868 Sped Adh, Forb #30, 32, 34; 27 each-----	SB 3.00
787	" Spec. Adh., Edw VII 1R to 10R less 9R #98-106, 107	SB 3.00
788	" 153 diff revs to 20 rupees-----	SB 40.00
789	" Stpd Paper documents (6) + 2 cut Sqs + 6 part documents w/20 adhesive revs + 60 diff revs	SB20.00
790	" Jaipur State, 17 diff CF & revs-----	SB 3.00
791	" Rajkot State, 19 diff revs-----	SB 3.00
792	" Tonk State Ct. Fees, accum of 139, local printing w/many vars, blk or gold, dupl.-----	SB 14.00
Latin America		
793	" LATIN AMERICA, except Argentina, Brazil, Mexico, Uruguay, 3700 stps (about 2100 diff)-----	SB300.00
794	" ARGENTINA, Approx 3000 revs, 2400 diff, Federals and Municipals-----	SB200.00
795	" mix of 450 Fed. & prov. revs, mostly diff	SB125.00
796	" Fed Commerce Bills to 1918, 675 diff-----	SB200.00
797	" Comm Bills, 241 diff 1878-1914-----	SB 60.00
798	" Fed revs, 133 Documentaries 1878-1950's, + 38 misc revs, all diff-----	SB 40.00
799	" Fed Consulars to 1912, 65 diff + 25 misc-----	SB 35.00
800	" Consulars, 64 diff 1887-1925, 63 diff-----	SB 30.00
801	" B/Aires, Prov & Munic, 485 mostly diff, slight duplication, incl post Forbin, some pchd-----	SB200.00
802	" B/Aires Province, 250 diff-----	SB 75.00
803	" B/Aires Prov, 150 diff-----	SB 30.00
804	" Cordoba Prov, 236 single stps + 153 pairs	SB130.00
805	" Cordoba Prov, 420 diff incl pairs-----	SB100.00
806	" Cordoba Prov & Munic, 230 diff to 200P-----	SB 55.00
808	" Entre Rios Prov, 35 diff revs-----	SB 8.00
809	" Esperanza Munic, 90 diff mostly post Forb	SB 40.00
810	" La Rioja Prov, 19 diff m/u-----	SB 10.00
811	" Mendoza, 60 diff mostly mint-----	SB 6.00
812	" Mendoza Prov, 46 diff-----	SB 5.00
813	" Salta Prov, 135 diff mostly mint w/compl sets	35.00
814	" San Juan Prov, 57 diff; Munic 19 diff-----	SB 10.00
815	" San Juan, 32 diff Prov & Mun 1909//14-----	SB 5.00
816	" San Juan, Prov, 1915 13 diff; Mun 13 diff	SB 3.00
817	" Sante Fe, Prov & Munic revs, 1180+ mostly diff incl pairs, many hi-denom-----	SB350.00
818	" Sante Fe Prov, 430 diff single stps + 215 se-tenant pairs, incl few municipals-----	SB175.00
819	" Sante Fe Prov & Mun. Collect of 500 diff-----	SB 75.00
820	" Sante Fe, prov (195), Munic (77) all diff-	SB 50.00
821	" Sante Fe Guia Capana, 135 diff to 250P-----	SB 40.00
822	" Sante Fe Contr. Directa, 110 diff to 500P	SB 40.00
823	" Sante Fe 1908 Documents 14 diff; Impuesta General 16 diff-----	SB 5.00
824	" Sante Fe 1896 Cont Directa, Guia 39 diff se-tenant pairs stp w/talon to 200P-----	SB 5.00
825	" Sante Fe, Impuesta Gen, 70 diff to 500P-----	SB 40.00
826	" Sante Fe, Impuesta Gen control 1909 19 diff	3.00
827	" as above, Talons, 1908 28 diff to 500P; 1909 20 diff to 100P-----	SB 7.50
828	" Sante Fe, Patents, 58 diff to 100P-----	SB 16.00
829	" Sante Fe Municipals, 140 diff-----	SB 60.00
830	" Misc Provs & Munic., most scarce 60 diff-----	SB 65.00
831	" Santiago Del Estero; Mun de la Capital, misc. Provincess, 50 diff-----	SB 7.50
832	" Tucuman Prov & Mun. 46 diff, most post Forb	SB18.00
833	" Mix of several 1000's, 1-3 each, weight 10 oz off paper-----	SB350.00
834	" BRAZIL, approx 1200 revs, about 450 diff-----	SB 70.00
835	" Collect of 330 diff Federals, 170 diff States, avg condition, some w/defects-----	SB150.00
836	" 168 diff revs + few dups-----	SB 15.00
837	" mix of 135 revs, Fed & state-----	SB 10.00
838	" CHILE, accum of 160 revs, 170 telegs, dupl-----	SB 15.00
839	" COLOMBIA, mix of 143 revs, abt 45 diff + 41 copies of a single stp-----	SB 40.00
840	" mix of 100 revs (few telegs), abt 75 diff-	SB 12.00
841	" 90 diff revs, mostly Forbin listed-----	SB 30.00
842	" 85 diff revs incl earlies, triangles-----	SB 28.00
843	" COSTA RICA, 1870 issues, mix of 41, 9 diff	SB 4.00
844	" 1945 revs, 1¢ to 100 Colon, 13 values optd "MUESTRA" w/sm pch in lower corner, VF mint	SB20.00
845	" DOM. REPUB., mix of 34, 15 diff, few w/defects-	SB 5.00
846	" EQUADOR, 168 diff + mix of 135 dups + 48 copies Forbin #63, mostly Forbin listed-----	SB 50.00
847	" 104 diff revs-----	SB 20.00
848	" Timbre Patrico, 16 diff mostly opts-----	SB 8.00
849	" accum of many 1000's revs, telegraphs packed 100 alike and loose in glassines, mostly sorted by design, about 2 lbs, earlies to 1960's-	SB400.00
850	" HAITI, 8 diff revs, used-----	SB 4.00
851	" MEXICO, Collect of 765 diff + 125 dups, mostly pre 1920 incl Aduanas (43), Federals (89), Documents (293), Renta Int (294), Metals Prec. (7), Misc (39). Nice starter collect	SB200.00
852	" Collect of 500+ mostly common-----	SB 50.00
853	" Accum of several hundred (1¢oz) many 1913-4SB	40.00
854	" State issues, Inst Primaria, mix of 37	CV 51.65
855	" Morelos, accum of 109 abt 25 diff+ vars	CV181.50
856	" Sinaloa SN11C-SN20C se-tenant set compl-----	SB 35.00
857	" PANAMA, strip tax stps, 17 diff-----	SB 4.00
858	" PERU, mix of approx 700-750 revs, 62 diff-----	SB100.00
859	" 104 diff revs, 1866-1940's-----	SB 20.00
860	" 84 diff revs, select cond, 1867-1930's-----	SB 25.00
861	" Document 1866 5 Sol (2VF) unused Forb #4	CV 10fr
862	" Document 1866 25 S (6VF) unused Forb #5	CV 20fr
863	" SALVADOR, 120 diff revs, most Forbin listed	SB 50.00
864	" Mix of 240 revs-----	SB 25.00
865	" 1898 Munic 25, 50, 100P Forb #27-29 unused--	SV 20fr
866	" 1904 revs, full mint shts of 20 or 10, Forin #s 86, 91(2), 95, 102, 126, 127, 128, 129, 140, 143(2), 146, 147, 156, Total 250 stamps-----	SB 65.00
867	" URUGUAY, 100+ diff revs-----	SB 15.00
868	" VENEZUELA, mix of 390 revs, Instruccions-----	SB 30.00
869	" Rev stps used as postage on entire cover--	SB 3.00
870	" LATIN America, 318 diff, no Mex, Agent, Brazil-	SB 60.00
Europe		
871	" AUSTRIA, collect of 770 diff incl perf & paper Varieties-----	SB150.00
872	" 450 stps (325 diff); Hungary 160 stps (100 diff)	SB 50.00
873	" 445 diff revs (perf varieties not counted	SB150.00
874	" Mix of 450-500 revs, perf & paper vars-----	SB 75.00
875	" Mix of 400 revs and misc., mostly 19th C-----	SB150.00
876	" Mix of 134 revs incl 1893 Calender-----	SB 7.00
877	" Statistical Fee, 4H green Hanus #22 without overprint, on thick paper (unlisted) rare-	OPEN
878	" Newspaper Tax stps, Scott #s Pr2, 5-9 avg.	SB 20.00
879	" Rev Stpd Paper cut sqs, 44 items, abt 32 diff	OPEN

880 " Municipal Revs, 100 diff-----SB 50.00
 881 " Collect of "Post-Begletadreffe" (Return Postcard to acknowledge receipt of Parcel Post), 77 diff varieties w/prtd tax stp, 66 are used-----SB 50.00
 882 BEELGIUM, Collect of 820 diff incl half stps and about 100 tobacco strips or cigarettesSB200.00
 883 " Collect of 195 diff + 25 dups, 1/2 stps not counted-----SB 40.00
 884 " mix of 85 revs + 82 half stamps-----SB 15.00
 885 " 40 diff revs + 9 halves, incl 14 1st issue SB 7.50
 886 " Tax Imprint & Rev Stpd Paper cut sqs, 27 diff 7.50
 887 " 14 entire mss Documents, ea w/diff Tax Imprint, 1712 to 1789-----SB 60.00
 888 BOSNIA & HERZ, 65 diff incl perf vars, 36 face different-----SB 50.00
 889 BULGARIA, 70 diff revs w/perf & paper vars-----SB 15.00
 890 CZECHOSLOVAKIA, 25 diff + 14 dups-----SB 4.00
 891 EASTERN ROMANIA, 1880 Forb #16,17,19,20---CV3.70fr
 892 FINLAND, Forb #40 (4F) few short perfs-----SV 7.5fr
 893 FRANCE, collect of 478 diff-----SB 80.00
 894 " Starter Collect of 319 diff-----SB 75.00
 895 " 1100 stps, abt 600 diff incl 75 French Cols, mostly common, much dupl-----SB 50.00
 896 " mix of many hundreds of revs (4 oz), good variety w/shades, etc-----SB200.00
 897 " mix of abt 1000 revs + few RR's and Colls Postal-----SB 50.00
 898 " Tax Imprints (Stpd Paper cut sqs) 69 diff from about 1800-----SB 30.00
 899 " Rev used as postage 50¢ Quittance tied to 1923 cover w/advertising cxl-----SB 5.00
 900 " 9 entire documents (mss), w/tax imprints, all early 1800's-----SB 20.00
 901 GERMANY, and States 1275 stps, abt 955 diff incl telegraphs, RR stps, cinderella's-----SB125.00
 902 " Mtd collect of 217 Federal's and 387 Provinces mostly better cond, good starter collect.-SB200.00
 903 " Collect of 400 diff Federal issue revs-----SB100.00
 904 " Cigarette stps & strips 73 diff, many def SB 20.00
 905 " Collect of State revs, 530 diff incl vars SB150.00
 906 " Municipal tax stps, 139 diff, most seldom seen-----SB 70.00
 907 " Fed & States, mix of 290 revs-----SB 40.00
 908 " Fed & States Weekly Pension & Disability stps, 100 diff-----SB 30.00
 909 " mix of 130 revs,RR's incl 9 early Local Post 8.00
 910 " & States tax imprints & Stpd Paper cut sqs, 48 diff-----SB 25.00
 911 " Upper Silesia (3);Saar (12);Danzig (3) diffSB12.00
 912 GRECE, 200 stamps, about 160 diff-----SB 25.00
 912A " 105 diff revs, most Forbin listed-----SB 25.00
 913 " collect of 189 diff w/perf vars + 9 Crete SB 60.00
 914 HUNGARY, (Austria) 140 diff-----SB 35.00
 915 " 53 diff rev stpd paper cut sqs-----SB 25.00
 916 ITALY, Collect of 3,245 revs incl Colonies & 633 Municipals, in stock book-----SB600.00
 917 " 1988; Colonies 405; Stpd Paper 84, all diff except for 56 items of multis or on document 450.00
 918 " Collect of 1603 diff Federals mtd on oversize album pages-----MB200.00
 919 " & Cols, collect of 1879 revs in stk book SB300.00
 920 " 1400 revs, etc, about 1000 diff-----SB 50.00
 921 " & Cols, mtd collect of 768-----SB200.00
 922 " collect of 844 diff inc Municipals, Colonies, I-V, select cond, in stock book-----MB 80.00
 923 " Collect of 624 diff revs-----SB125.00
 924 " mix of several hundred (1 1/2 oz) abt 20% duplSB85.00
 925 " Mix of 650+ revs-----SB 25.00
 926 " Cinema, 10 stamps, 7 on original ticket-----SB 4.00
 927 " Consulars, 34 diff incl Forb 1-21 exc #16 SB 50.00
 928 " Consulars, 19 diff Forb #1-21 exc #15,16 MB 20.00
 929 " Castastale Forb #1a INVERTED CENTER-----CV 6fr
 930 " Marca Bollo Forb #1,3,5 PROOFS in black-----SB 5.00
 931 " Marca Bolo Forb #84a, unlisted error, 5,00 on 15L red INVERTED SURCHARGE, defect-----SB 5.00
 932 " Compl Essay Sheet in blk Marca Bollo #1-6, Effets #1-14. Folded & creased-----SB 30.00
 933 " Marca Bollo 1863 ERRORS, missing,inverted, or double impression of embossed center 11 diff 15.00
 934 " Riscontro Forb #1-10 two Proof strips with 5 values on ea strip se-tenant-----SB 5.00
 935 " Social Insurance stps (Cassa Nat'l) etc, 132 diff, many seldom seen-----SB 60.00
 936 " Stock Exch (Borsa) 17 pairs, 6 singles, diff 10.00
 937 " Rev tax imprint cut sqs, 38 diff incl 10 L-V 20.00
 938 " 25 entire documents, mostly Bill of Lading ca. 1950-60 ea w/vars revenue stamps-----SB 5.00
 939 " Municipals, 4100 diff in stock book-----SB750.00
 940 " Municipals, collect of 940 diff incl many scarce items-----SB350.00
 941 " Municipals, 345 diff-----SB 50.00
 942 " Municipals, 280 diff-----SB 75.00
 943 " Munic Ferrara "Cmi 20" surcharge on 1 lira

red, SURCHARGE INVERTED-----SB 5.00
 944 " Colonies, 42 diff revs-----SB 25.00
 945 " AMG opts, 76 diff-----SB 35.00
 946 " Fiume, F/Kupa, Triest, & Colonies 50 diff-SB 40.00
 947 " Fiume, 45 diff revs-----SB 20.00
 948 JUGOSLAVIA, 85 diff revs-----SB 15.00
 949 " duplicates to above, 50 diff-----OPEN
 950 LOMBARDY-VENETIA, Collect of 604 diff incl perf vars & papers, in stock book-----MB250.00
 951 " 281 diff incl perf vars-----SB100.00
 952 " Transitional period 92 diff inc rare types 100.00
 953 " 68 diff w/vars incl 39 transitional period 20.00

 954 I-V 1850 75¢ Forbin #6a INVERTED CENTER VF used, CV 150fr-----SB 75.00

 955 NETHERLANDS, mix of 130 revs & RR stps-----SB 10.00
 956 " Indies, mix of 135 revs-----SB 15.00
 957 PORTUGAL, 200 diff revs; Colonies 120 diff; Stamped Paper 9 diff-----SB100.00
 958 ROMANIA, collect of 250 diff revs incl perf varieties, many later issues-----SB100.00
 959 " Revenue Stpd Paper cut sqs, 27 diff-----SB 12.00
 960 RUSSIA, Gen. Revs, 60 diff-----SB 12.00
 961 " 1913 Consular 2.25,3R VF used-----CV 6fr
 962 " 1923 tete-beche vert pairs, 20R,100R VF---SB 10.00
 963 " Savings Cont. Stps, 19, 8 vals complete SB 12.00
 964 " Livny Cadastre Forb #8 F-VF used-----SB 10.00
 965 " St. Pete Permis Sejour 16 diff used-----CV 32fr
 966 " St. Pete. Police 15 diff used-----SB 7.50
 967 SERBIA, 71 diff revs incl invert opts-----SB 20.00
 968 " " Yugoslavia, Montenegro 180 diff revs incl Locals & Occupation opts-----SB 70.00
 969 SPAIN, 600 revs, telegs, charities, cinderellas, about 350 diff-----SB 60.00
 970 " 248 diff revs incl 43 lrg sellos, 24 Soc. de Timbre, 25 municipals, mostly Forbin Listed 80.00
 971 " 145 diff revs-----SB 30.00
 972 " mix of 114 revs + 100 telegs + 80 cinderellas and non-Scott-----SB 15.00
 973 " 91 diff revs & telegs + 27 diff P/Rico,Phils 25.00
 974 " rev used as postage, Especial Movil 10¢ & 35¢ used on 1938 cover-----OPEN
 975 " (46),Portugal (36),Italy(64)+14 mint pairs SB12.00
 976 " Antilles Cedula Rural/Urbane Forb #2-5---CV 9.5fr
 977 " Antilles Judicial, 39 diff CV 49.15fr---SB 12.00
 978 CUBA, mix of 83 + accum of 70 timbre Movil 1898 issue-----SB 10.00
 979 " Pagos Estrada 1886-7 Forb #2 error, left stp w/ser # & "INFERIOR"-----OPEN
 980 PHILIPPINES, mix of 42; P/Rico mix of 20---SB 3.50
 981 " Trans Ganados Forb #1 (2VF) SE bot-----CV 3fr
 982 SWITZERLAND, collect of 775 diff Federal,Canton, & Municipals-----SB150.00
 983 " 857 stamps, about 620 diff-----SB100.00
 984 " 108 diff + few dups-----SB 15.00
 985 " (29), Liechtenstein(6),Luxumb(4) all diff SB 5.00
 986 " Consulars, Schauf #19-24, 6 diff used-----CV 24fr
 987 " Canton Bern,Stemple Schiff #7 2Rp green, w/light impression of stp prtd on back-----CV 80fr
 988 " St.Gallen Stickereverbandes, 40Rp F#3 part sheet of 25 mint, few w/defs-----SB 5.00
 989 " Vaud Droits Reels F#2 20¢ green, full min. sheet of 50 VF mint-----SB 5.00
 990 " same, Forb #8, 80¢ green full min sht of 50 5.00
 991 " same, Forb #11 2fr rose, sht of 50-----SB 7.00
 992 " same, Forb #20 20fr yellow, sht of 50-----SB 7.00
 993 " same, Forb #21 30fr yellow, sht of 50-----SB 7.00
 994 " Mun Culley 1904 Tax Personnel lfr blk on rose, perce en point Schauf #2 CV 100fr (Forb. #1 CV 65fr) VF uncld-----SB 20.00
 NOTE: Net Price lists of Swiss revenues are available, and will be sent on receipt of large SASE.
 995 SWEDEN, 83 diff incl 2 Bevilningstempls + 26 Scand revs & 7 Stocjholm/Goteborg Locals---SB 30.00
 996 " 11 diff & Finland 4 diff Rev Stpd Paper cut Sqrs incl 7 "CHARTA SIGIL'TA"-----SB 20.00
 997 " 1873 entire document w/25 ore blue imprint and attached 25 ore stmpd paper attached SB 10.00
 999 TURKEY, collect of 434 diff revs, few perf vars. SB180.00
 1000 EUROPE, Documents, 60 entires, mostly diff,each w/imprinted tax stamp-----SB 30.00
 1001 WORLDWIDE, 170 entire documents ea w/1 or more revs. Good variety of countries & types---SB 50.00
 Mid-East, Africa, Far-East
 1002 AFGHANISTAN, 14 diff revs, most Forb listedSB 15.00
 1003 " 9 diff revs, forbin listed-----SB 10.00
 1004 ALBANIA, 7 diff inc HS on Turkey-----SB 10.00
 1005 CHINA, 250 stps, about 160 diff incl few Local Posts + mix of 17 Thailand-----SB 25.00
 1006 " Pre-Taiwan accum of 334 + 450 Postal Svgs stamps in part sheets, 4 diff-----SB 30.00
 1007 EGYPT, mix of 40 incl 26 mostly diff tobacsSB20.00

1008	IRAQ, 9 diff revs; Lebanon 28 diff revs----	SB 10.00
1009	JAPAN, 550 stps, about 200 diff incl few cinderellas-----	SB 75.00
1010	" mix of 95 revs/telegs, mixed cond-----	SB 10.00
1011	" Registration 255r Furuya #203 3 copies diff perfs, 10, 13, 13-----	SB 5.00
1012	LEBANON, accum of 300, 6 diff, 50 each-----	SB 10.00
1013	LIBERIA, Hilchey #1(4VG) def; #2(2VF)#23(4VF)CV6.25	
1014	" #5 grn/blk Hilchey #21a wmkd (2F) used-----	CV 50.00
1015	" Forgery (Scott #183) optd "REVENUE", unlist. OPEN	
1016	PERSIA 10 diff; Saudi Arabia 15 diff; Syria 11 diff, incl a few perf varieties-----	SB 20.00
1017	THAILAND, 1899 Justice 6 diff fine used-----	SB 15.00
1018	MID-EAST countries, Egypt, Jordan, Persia, Lebanon, Turkey, 488 stamps, 276 diff-----	SB 35.00
1019	TURKEY, mix of 41 incl few municipals-----	SB 6.00
1020	European Revenues, mix of about 200-----	SB 10.00
1021	Eastern European Countries, 176 diff revs-----	SB 50.00
1022	Worldwide Revs, accum of about 7000 incl some cinderellas, etc, about 2-3000 diff but much duplication-----	SB 300.00
1023	Worldwide revs, cinderellas, telegraphs, mix of 450-----	SB 45.00
1024	Worldwide revs, mix of 300, many diff-----	SB 15.00
1025	Worldwide accum of about 3000 revs, mostly common, duplication, from 41 countries-----	SB 75.00
1026	Documents, 11 diff 19th C entires w/revs or tax imprints, Austria, France, Germ, Italy-----	SB 15.00
World Cinderella's & Misc. Lots		
1027	WWI MILITARY SEALS (DeLandre), collect of 418 diff-----	SB 400.00
1028	WWI Military Seals, 31 diff blk w/red inscriptions, red printing is prtd double-----	SB 20.00
1029	EMBOSSED ENVELOPE SEALS, European, collect of 429 fiff pasted down, mostly private seals	SB 90.00
1030	Same, Germany 74 diff most Department or Ministries-----	SB 50.00
1031	Same, Europe 63 diff, many official Depts. SB	30.00
1032	Viena, embossed fancy shaped seals, "WELTKRIEG" 1914-18/DASERLOSTE POLEN" 7 diff-----	SB 10.00
1033	Germany, Return Letter Stps (Retourbrief), 17 stps, 13 diff, 7 diff towns-----	SB 20.00
1034	Match Box Labels, 15 diff Most "MADE IN RUSSIA" OPEN	
1035	Belgium, Telephone stps, 1890 8 diff VF mint OG to 3.75fr w/o stub-----	SB 4.00
1036	as above, tete-beche hor. gutter pairs-----	SB 10.00
1037	France, Telephone stps for 5 min., 4 diff-----	SB 3.00
1038	Belgium, Telegraphs (15), Telephone (8), all diff from 1871, + 3fr 1891 Telephone Receipt	25.00
1039	Belgium, 13 diff telegraphs + 7 dups most mint, 3 are imperf-----	SB 20.00
1040	Cuba telegs, accum of 86, about 25 diff-----	SB 5.00
1041	Equador telegs, 31 diff + 51 dups-----	SB 10.00
1042	Nicaragua telegs, 82 diff, mostly F-VF-----	SB 25.00
1043	" telegraphs, mix of 116, 33 diff most mints	SB 30.00
1044	" teleg, 1901 Yvert #66 INVERTED "e" in "Tel" MB10.00	
1045	India telegs, 20 diff halves to 50 rupee-----	SB 4.00
1046	Nicaragua, non-Scott, "TERREMOTO 31.3.1931" 21 diff se-tenant pairs, VF mint-----	SB 5.00
1047	China Local Posts, 12 diff, Chunking, Hankow, Kewkiang-----	SB 10.00
1048	Germany, Local Posts, 626 stamps, 251 diff SB	85.00
1049	Denmark RR stps, 234 diff (no trains)-----	SB 50.00
1050	as above, non-dupl, 32 diff all show trains	SB 15.00
1051	Denmark RR stps, 215 diff incl 66 stps w/ picture of train or engine-----	SB 100.00
1052	Germany, RR stamps, 225 diff-----	SB 75.00
1053	Germany RR stamps, 65 diff, m/u-----	SB 10.00

Literature

1054	Scott 1978 US Specialized Catalog-----	SB 5.00
1055	Springer's US Taxpays, 2nd Ed 1963 28 pgs SB	10.00
1056	Springer's US Taxpays, 3rd Ed 1964 as new SB	5.00
1057	"Rev. Stps of US 1862-99" Sargent 1942 136 pages, hard cover-----	SB 20.00
1058	"American Revenues" Sep '51, Oct, Nov '55; May '56; Feb, Dec '64; Mar '65; Jun '67; Sep, Oct, Nov, Dec '70; 13 issues-----	SB 20.00
1059	"Cat. of Rev. Stps of Germany", Erlar-Norton, 1977, 128 pgs, Paperback, as new-----	SB 5.00
1060	Byrum Supplemental Stamp Catalog of Worldwide Telegraphs, Official Seals, non-Scott, pages only, Nov 1972-----	SB 15.00

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 payment. Purchases will be added to your winning bids, but stamps will be sent at once 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 for any reason.

U.S. Revenues		PRICE
20-001 R7a (4F-VF) ms-----		4.50
-002 R40a (4F)ms, wide to good mgns, closed mgn tear		4.00
-003 R41a (2F)ms, 4 wide mgns, neatly rep'd corner-----		5.00
-004 R42a (1F)ms, 4 wide mgns, crease, CV 5.50-----		3.00
-005 R42a (2F)ms, 4 good mgns, sm corner clip-----		2.50
-006 R45a (4VF)ms 3 good to sm mgns, close rt CV 10.4		7.50
-007 R49a (4F)ms, 3 good, 1 sm mgn, closed tear-----		3.50
-008 R52a (4VF) blue SON HS 2 good, 2 sm mgns-----		7.00
-009 R52a (4VG-F)ms 3 good to huge mgns, close top-----		5.50
20-010 R56a (2F)ms, 2 filled in pchs, 4 good mgns-----		4.75
-011 R57a (1VF)ms, 4 wide mgns, closed tears CV 8.00		4.00
-012 R57a (2F)ms, 4 mgns, looks nice but w/defs-----		3.50
-013 R59a (2F-VF)ms, 2 huge, 2 lrg mgns, pen cxl caused pinhole CV 5.50-----		3.00
-014 R63a (6F)ms, 2 wide mgns, close T & lft CV \$40		12.00
-015 R64a (4VG-F) HS wide side mgns, mgn tears-----		10.00
-016 R66a (2F-VF)ms, 4 good mgns-----		2.50
-017 R67a (1VF)ms, 4 lrg mgns, closed tear at crease		5.00
-018 R69a (2VF)ms, lrg mgns, sheet mgn top, crease-----		3.00
-019 R69a (4VF)ms 2 good, 2 small mgns-----		2.50
20-020 R70a (4F)ms 3 good mgns, just cut top, crease		5.00
-021 R75a (4F-VF)ms 2 good, 2 small mgns CV 16.50-----		9.00
-022 R75a (4F)ms 3 good mgns, angle close, defects-----		7.00
-023 R76a (5VG-F)ms 3 huge mgns, sheet mgn bot, left mgn angles into stamp CV 18.50-----		9.00
-024 R78a (4VF)ms 3 wide mgns, rt mgn angles close		6.00
-025 R85a (4F)ms, 3 good mgns, close top, mgn tear		12.00
-026 R88a (2VF)ms krk red, 4 small, even mgns ???-----		5.00
-027 R89a (5F-VF)ms 3 good mgns, cut to frame rt MD6		6.00
-028 R24b (2VG-F) blk ms, wide imperf mgns-----		2.50
-029 R37b (5VF)ms, good imperf mgns, just cut rt-----		5.00
20-030 R42b (5F)ms wide to good imperf mgns-----		3.50
-031 R45b (5F) good imperf mgns, pch cxl CV 15.00-----		4.50
-032 R52b (4F) HS, small imperf mgns-----		5.00
-033 R55b (5F)ms good imperf mgns, close one side-----		3.00
-034 R55b (5F)ms good imperf mgns, perfs cut lft, tear		2.50
-035 R7c (6F) green HS CV 5.00-----		2.75
-036 R8c (4F)ms CV 4.50-----		2.50
-037 R38c (6F)ms lt blue shade, perfs close T & lft		3.00
-038 R38c (6F)pen cxl, milky blue, thins CV 6.00-----		2.75
-039 R39c (5VF) HS wing mgn left CV 5.00-----		2.75
20-040 R41c (6F)ms, ctrd top & left, pinhole CV 10		4.00
-041 R50c (2F)ms CV 8.00-----		5.00
-042 R51c (6VG-F) oval HS, grey shade CV 12.50-----		5.00
-043 R65c (4VF) blue HS CV 2.25-----		2.00
-044 R72c avg cond, nice appearance CV 6.00-----		3.00
-045 R73c (6F)ms sheet mgn bot, rep'd perfs at left		10.00
-046 R73c (6VG)ms lt shade, CV 55.00-----		5.50
-047 R74c avg cond, nice appearance CV 50.00-----		18.00
-048 R76c (5F-VF)ms, perfs just cut top & lft-----		8.00
-049 R76c (4F)ms, top perfs lightly trimmed-----		5.00
20-050 R77c (6F-VF) blue HS CV 15.00-----		7.50
-051 R79c nice looking but w/defect CV 35.00-----		10.00
-051A R83c (5F) SON HS "D&Co", torn corner CV 11.50		4.50
-052 R80c avg ctrs, nice looking, small defect-----		8.00
-053 R83c (6F-VF)ms, perfs close top & left CV 11.50		7.00
-054 R83c (2VF)ms, mgn defect bottom CV 11.50-----		5.00
-055 R86c avg cond, nice appearance CV 5.00-----		2.50
-056 R87c avg ctrs, nice appearance CV 12.00-----		7.00
-057 R88c (4F-VF) SON HS, tan shade, few short perfs		2.00
-058 R90c off ctr, o/w nice appearance CV 30.00-----		8.00
-059 R91c (4F)ms CV 7.50-----		4.50
20-060 R91c (4F) dbl blue SON oval HS, short perfs-----		4.00
-061 R92c (4VF) SON HS, small defs, looks nice-----		4.50
-062 R92c (5F) blue HS, perfs cut rt CV 8.50-----		3.00
-63 R93c (4F) ms, few short perfs CV 10.00-----		5.00
-064 R94c (6F)ms, wing mgns left & bot CV 25.00-----		8.00
-065 R96c (4VF)ms, rep'd defect, looks nice CV \$11-----		4.50
-066 R98c (4F) HS, thin CV 12.00-----		6.00
-067 R33a hor pair, torn & re-spliced, rt corner torn, wide mgns CV 85.00-----		18.50
-068 R78a hor pair XF appear but spliced at vert crease tear, ms CV 30.00-----		9.75
-069 R45c hor pair (5VF)ms, perfs just cut bot-----		10.00
20-070 R52c vert pair (4F) pen cxl, bot perfs cut-----		8.50
-071 R61c hor pair (4F)ms, small scuff CV 5.00-----		3.00
-072 R70c hor pair (5F-VF)ms, perfs just cut bot-----		3.00
-073 R27c DBL TFR at top, off ctr-----		3.50
-074 R105 (6VG-F) hvy H/bone cxl CV 4.50-----		2.00
-075 R106 (6VG-F)ms, large thin CV 10.00-----		3.50
-076 R110 (6F) blue HS, 3 short perfs CV 7.50-----		3.25
-077 R123 (2VF) H/bone cxl, edge thin-----		2.00
-078 R124 (6F-VF)ms, off ctr, partial imprint top-----		3.50
-079 R124 (5VG-F)ms, crease CV 7.50-----		3.00
-080 R127 (2F-VF)ms, crease CV 4.75-----		3.00
-081 R127 wing mgn, o/w nice appearing CV 4.75-----		2.25
-082 R134 (4F) blue HS, perfs close top CV 7.50-----		4.00
-083 R134 (2F) closed tear CV 7.50-----		3.00
-084 R136 (4VG), R138 (4VF) c/cxl CV 13.00-----		5.00
-085 R138 (2F) H/bone c/cxl, thin CV 6.50-----		2.50

-086 R141 (4VF) H/bone cxl, short corner perf-----2.75
-087 R142 (5F) thin spot, CV 13.50-----4.75
-088 R143 (4VF) lt H/bone c/cxl, perfs close top-----5.00
-089 R145 avg ctrs, nice appearance CV 5.00-----3.00
-090 R146 (6VG-F) blue HS, wing mgn lft CV 7.50-----3.00
-091 R147 (4F) H/bone cxl, lt stain, defs CV 12.00 3.50
-092 R161-R172 B/ship Docs compl, avg ctrs look OK 5.00
-093 R229-R245 compl avg to better, none cut, p/in, SE4.00
-094 R201 (5VF) mint, lft mgn inscript blk of 4-----2.00
-095 R683 (4VG) small pc out of bot mgn-----5.00
-096 R690 (2F) HS, bottom perfs trimmed-----3.00
-097 R715 (4F) HS, defect corner, trimmed perfs-----3.00
-098 RBLA, lb, 2a, 4b avg cond, few defs SON HS on 4# 2.75
-099 RB6a (6VG-F) pen cxl, small defs CV 7.00-----2.50
20-100 RB7b (4F)ms, open mgn tear CV 8.00-----3.50
-101 RB14b (4F) HS, fake Roulettes added-----3.00
-102 RB17b (6VF) lt pen, thin, perf defects-----3.00
-103 RB20-31 B/ship Props compl-----4.00
-104 RB22 w/prtd "HOBROON/1901" unused, avg ctrs-----2.50
-105 Future Del stps, 12 diff in inform. folder
describing use and requirements-----3.50
-106 RD-1 to RD18 compl, 18 stps, avg cond, no SE-----3.50
-107 RD76 (6VF) unxcld, NG closed tear CV 12.00-----5.00
-108 RE23 (4F) blue HS, MD CV 4.25-----2.00
-109 RE104 (1F) HS, staple holes-----2.50
20-110 RE105 (3F) HS CV 6.00-----3.50
-111 REL96a "DOLLAR" error, rep'd copy, spacefiller3.00
-112 RI-1 to RI-10 all (2VF-4VF) mint, none SE-----4.00
-113 RV1 (2F) OG not SE-----1.00
-114 RV18 (4VF)mint full gum perf 4 sides-----3.00
-115 RV18 (2F), RV30(2F)mint SE bot; RV42 (2VF)used-----2.50
-116 RV42 (2VF)mint perf 4 sides-----2.50
-117 RW1 avg to better cond, not SE CV 30.00-----12.00
-118 RW1 avg to better cond with SE CV 30.00-----10.00
-119 RW1 collectible spacefillers, creases, closed
tears, or postal cxls-----7.00
-120 no lot
20-121 RW4 looks almost VF, small defs CV 10.00-----5.00
-122 RW5 (2F) unxcld, SE lft CV 10.00-----5.00
-123 (2VG-F)unxcld, hvy creases-----3.50
-124 RW6 (4F) lt cxl, hvy crease-----CV 9.00-----2.75
-125 RW6 (4F) exc nubbed corners, MD's SE, unxcld-----2.00
-126 RW8 (3F) mint, close 2 sides, nubbed corner-----3.00
-127 RW9 (4F) signed, crease-----3.50
-128 RW11 (6F) mint, gum crease, hvy hinge CV 22.50 6.00
-129 RW11 (5F) unxcld, minor surface defects-----2.75
20-130 RW12 (5F) signed, crease CV 4.00-----2.00
-131 RW13 (4VF) mint OG, minor gum disturb-----5.00
-132 RW14 (2F-VF) signed, crease CV 3.25-----2.25
-133 RW16 (4F) lt signature CV 3.25-----2.00
-134 RW17 (4F) signed CV 3.25-----2.00
-135 RW19 (4F-VF) light signature CV 3.25-----2.00
-136 RW20 (2F) signed CV 3.25-----2.25
-137 RW21 (2VF) signed CV 3.25-----3.00
-138 RW21 (4VF) signed CV 3.25-----2.00
-139 RW22 (4VF) mint OG, thin spot at edge CV 22.50 8.50
20-140 RW22 (2VF) signed CV 3.25-----3.00
-141 RW23 (2VF) signed CV 3.25-----2.25
-141A RW24 (2F-VF) signed CV 3.25-----2.25
-141E RW25 (4VF) lt signature, corner crease-----2.00
-141C RW34 (2F) backprint lightly offset on front-----2.00
-142 Cigar, 1917 "rov" "10" red opt Class A/act 1917.75
-143 Cigar ser 191C 25,50,100 TCl75,6,7A hh-7 defs 3.00
-144 Cigar Strips 1864 TCl5,16 VF folded-----2.50
-145 USDA Meat Insp (Worton) Brockway imprint, poor 1.00
-146 Cigar ser 1878 50's, TCl00E, spliced, defs-----2.50
-147 Cigar Strip ser 1910 TCl73A "12" F-VF-----75
-148 Cigarette ser 123 "5" imperf TA327b-----50
-149 "SER 125 "100" imperf TA351b (4VF)-----1.50
20-150 Beer Ser 1933 25BEL VDH170 sq. pch cxl, p/in-----6.00
-151 Beer 100 bbl "DH186" 1 sq pch cxl, p/in o/w VF 10.00
-152 as above, VF block of 4-----35.00
-153 Dist W/house Ser 1878 142x82mm grn wmkd pchd-----50
-154 as above exc small size 84x75mm-----30
-155 Snuff Ser 125 15 oz roulette, creases-----2.00
-156 Spec Tax Stps Rect under 500 BBL, \$100 1879-85,
7 diff w/cpns and stubb, pchd remainders-----12.00
-157 Kansas Beer, Hubbard #B1 & B17 fine but MD's-----2.00
-158 US Philippines Custom #20 Warren #832-----5.00
-158A Phil. Isl Ser 1926 10 Cl A cigar optd "Phil I"2.00
-159 Phil'ps Int Rev Warren #508, blue HS-----1.00
20-160 " Int Rev Documentary 2# red tax imprint
cut square ca 1922-----30
-161 Philippines, Official Seal OX7-----30
-162 Grt Brit Consul Serv £2 GV Booth#75 CV £8-----2.75
-163 HONG KONG, Stamp Duty QE series I 20# w/o opt
unpriced, small defs See AR Feb'75 pg 60-----2.50
-164 " QE BoFE series 1A; 15,50,75#,\$1,2,3,5 avg 1.50
-165 " QE Contract Note series 1; 20,50#,\$1,2,3,4,
\$5,6,10,20# on 30# CV \$11.70 avg cond.-----6.00
-166 " same, series 2; 20#,\$1,4,5,20,25,50 (\$20 w/
rep'd corner, \$50 VG only) CV \$11.65-----4.00
-167 " same, series 3; 20#,\$1,5,40# on 50# type II

stamp, avg cond, few MD's CV \$2.75-----1.25
-168 " same, series 4 20# ultra & black-----20
-169 " same, series 4 40# carm & green-----20
20-170 same, series 4 \$1.00 carm & black-----30
-171 " same series 4 \$2.00 green & choc-----30
-172 " same, series 4 \$2.00 yellow & violet-----25
-173 " same, series 4 \$3.00 green & violet-----30
-174 " same, series 4 \$4.00 brown orange & violet---20
-175 " same, series 4 \$5.00 ultra & violet-----20
-176 " same, series 4 \$6.00 choc & violet, rep'd perf.75
-177 " same, series 4 \$10.00 red violet & orange-----40
-178 " same, series 4 \$16.00 red & black, perf def--1.25
-179 " same, series 4 \$20.00 green & orange-----80
20-180 same, series 4 \$25.00 ultra & orange-----1.25
-181 " same, series 4 \$40.00 violet & choc-----2.00
-182 " same, series 4 \$50.00 brown & orange-----2.50
-183 " same, series 4 \$50.00 yellow & choc-----2.00
-184 " same, \$4 on 25# TY 3 stp-----1.00
-185 " same, \$40 on 25# olive & black TY 2 stp, MD's1.50
-186 " same, \$40 on 25# olive & black TY 3 stp, def 1.00
-187 " same, \$50 on 25# olive & blk, small def-----1.50
-188 " same, \$100 on 25# TY 4 stp, rep'd CV 12.00---3.00
-189 So. Rhodesia, Scott #1/22 11 stps w/rev cxls 8.50
20-190 same, Scott #119-20,124,5,127,30,35 rev cxls 5.00
-191 Rhodesia, Scott #59-61,65-6,69,71-2 rev cxls---5.00
-192 same, Schott #26-31, 6 stps rev cxls F-VF-----8.50
-193 India, Kishangarth, postals pre-cxld for rev use,
"STAMP OFFICE" 1928-9 issues, 1a-8a, 14 diff incl
shade,paper, & opt vars-----5.00
-194 same, as Scott #43 2a exc w/added ornaments---1.00
-195 same, Scott #55 2a-----1.00
-196 same, Scott #55, thick paper reprint, 2 anna---1.50
-197 same, Scott #57 8a purple-----1.00
-199 Bulgaria 15 diff revs, 1879-1941-----2.00
20-200 Greece, Samos se-tenant pair 5n & 10n blk 2.00
-201 Romania, Mun Braila Forb #1; Bucharest #2B,3B,5B
3.00
-202 Turkey, 1874 Passport Forb #1 (2F-VF) CV 5fr---2.50
-203 World Revs, mix of 137 mostly common-----3.00
-204 Airmail Etequettes, mix of 50. US & fgn 23 diff3.00
-205 Xmas Seals, Denmark 1904-56 compl exc 1906,
F-VF cxd or no gum, incl Green #1.1 & 1.2-----7.00
-206 same, 1904 Green #1.1 & 1.2 cxd; #s 4,6,13,2
all VF mint-----4.50
-207 American Revenuer, back issues: '69 Feb to Dec;
'70 Jan to Apr, Sep; '71 Mar, Jun, Nov, Dec; '72 Apr,
May, Jun, Sep, Nov, Dec; '75 Feb, Mar, May, each-----1.50

These lots are still avail. from the Auction #19 NET
PRICE SALE, See AR March '78:19-01,3,4,7-18,20-28,33,34,
39,42-45,48-53,55,56,59-61,64,78,79,81,82-88,90-93,95-
108,112-141,142,143,145,147-149,152-3,155,158,351,355,
356,363-4,367-375,377-390.

All lots are avail. from the Auction #18 NET PRICE SALE
except the following, See Sept '78 AR: 18-007,10,23,29,
30,36,41,44,47,48,49,88,125,133,135,136,182,184A,201B,
209,211,212,213,266,268,270,283.

ARA Auction #19 Statistics

Total No of Lots	1239
Lots Sold	1030
% Sold	83%
Lots unbid or rejected	263
Lots Returned	11
Lots Withdrawn	6
Lots Un-Paid (Re-lotted)*	29
Number of Bidders	268
Number of Contributors	41
Total Realization Incl. Net Price Sale	\$13,125.70
10% ARA Commission	1,312.57
Less Printing Cost	(252.14)
Less List Preparation & Photos	(37.00)
Less Auction Expenses	(120.00)
Check to Sales Department	\$903.43

*These lots were not paid for and will be re-entered
in Auction #20. The member involved has been referred
to the Board of Directors for expulsion under the
rules of the ARA.

Closing Date
October 26, 1979
Please use bid sheet on
page 148

China — continued from page 146

4	10.81	15.50	5.10	5.70	8.30
5	13.51	16.90	6.40	7.10	10.40
6	16.91	21.10	8.10	8.90	13.00
7	21.11	26.40	10.10	11.10	16.20
8	26.41	33.00	12.60	13.90	20.30
9	33.01	41.30	15.70	17.40	25.40
10	41.31	51.60	19.70	21.70	31.80
11	51.61	64.50	24.60	27.20	39.70
12	64.51	80.60	30.70	34.00	49.60
13	80.61	100.80	38.40	42.40	62.00
14	100.81	126.00	48.00	53.10	77.50
15	126.01	157.50	60.00	66.30	96.90
16	157.51	196.90	75.00	82.90	121.20
17	196.91	246.10	93.80	103.60	151.50
18	246.11	307.60	117.20	129.50	189.30
19	307.61	384.50	146.50	161.90	236.60
20	384.51	280.60	183.10	202.40	295.80
21	480.61	600.80	228.90	253.00	369.70
22	600.81	751.00	286.10	316.20	462.20
23	751.01	938.80	357.60	395.30	577.70
24	938.81	1,173.50	447.10	494.10	722.20
25	1,173.51	1,466.90	558.80	617.60	902.70
26	1,466.91	1,833.60	698.50	772.10	1,128.40
27	1,833.61	2,292.00	873.10	965.10	1,410.50
28	2,292.01	2,865.00	1,091.40	1,206.30	1,763.10
29	2,865.01	3,581.30	1,364.30	1,507.90	2,203.90
30	3,581.31	4,476.60	1,705.40	1,884.90	2,754.90
31	4,476.61	5,595.80	2,131.70	2,356.10	3,443.50
32	5,595.81	6,994.80	2,664.70	2,945.20	4,304.50
33	6,994.81	8,743.50	3,330.90	3,681.50	5,380.60
34	8,743.51	10,929.40	4,163.40	4,601.80	6,725.80
35	10,929.41	13,661.80	5,204.50	5,752.30	8,407.20
36	13,661.81	17,077.30	6,505.60	7,190.40	10,509.10
37	17,077.31	21,346.60	8,132.10	8,988.10	13,136.40
38	21,346.61	26,683.30	10,165.10	11,235.10	16,420.50
39	26,683.31	33,354.10	12,706.30	14,043.80	20,525.60
40	33,354.11	41,692.60	15,882.90	17,554.80	26,657.00

NOTE: Tax grades 31 — 40 published on July 1, 1976. Commodity tax inspection stamps are being printed for these additional tax grades. The stamps have been issued by N.T.A.T. for manufacturers producing these commodities within Taipei City, but those for T.P.G. have not been issued due to having no manufacturers producing these items within the provinces.

APPENDIX 3

Schedule of Grades for Tax on Light Bulbs/Tubes

Grade	Wholesale Price (NT\$)	Taxable Price (NT\$)	Remarks
1	1.30 (and under)	0.90	
2	1.31 — 1.64	1.10	
3	1.65 — 2.06	1.40	Unit for calculations:
4	2.07 — 2.59	1.80	
5	2.60 — 3.25	2.30	1. For each light bulb.
6	3.26 — 4.08	2.80	
7	4.09 — 5.11	3.50	2. For each box of small bulbs.
8	5.12 — 6.40	4.40	
9	6.41 — 8.01	5.50	
10	8.02 — 10.03	6.90	3. For each fluorescent light tube.
11	10.04 — 12.55	8.70	
12	12.56 — 15.70	10.90	
13	15.71 — 19.64	13.60	
14	19.65 — 24.56	17.00	
15	24.57 — 30.71	21.30	
16	30.72 — 38.40	26.60	
17	38.41 — 48.01	33.20	
18	48.02 — 60.03	41.60	

19	60.04 — 75.05	52.00
20	75.06 — 93.83	65.00
21	93.84 — 117.30	81.20
22	117.31 — 146.64	101.50
23	146.65 — 183.31	126.90
24	183.32 — 229.15	158.90
25	229.16 — 286.45	198.30
26	286.46 — 358.08	247.90
27	358.09 — 447.61	309.90
28	447.62 — 559.53	387.40
29	559.54 — 699.43	484.20
30	699.44 — 874.30	605.30

APPENDIX 4

Schedule of Grades for Tax on Paper

Grade	Unit for Paper (1 lb.) Wholesale Price (NT\$)	Unit for Paper (1 lb.) Taxable Price (NT\$)
1	1.30 (and under)	1.00
2	1.31 — 1.64	1.30
3	1.65 — 2.06	1.60
4	2.07 — 2.59	2.00
5	2.60 — 3.25	2.50
6	3.26 — 4.08	3.20
7	4.09 — 5.11	4.00
8	5.12 — 6.40	5.00
9	6.41 — 8.01	6.30
10	8.02 — 10.03	7.80
11	10.04 — 12.55	9.80
12	12.56 — 15.70	12.30
13	15.72 — 19.64	15.40
14	19.65 — 24.56	19.20
15	24.57 — 30.71	24.00
16	30.72 — 38.40	30.10
17	38.41 — 48.01	37.60
18	48.02 — 60.03	47.00
19	60.04 — 75.05	58.70
20	75.06 — 93.83	73.40

BIBLIOGRAPHY

Books — in Chinese

- China Engraving and Printing Works, compiler and publisher, *Customs House General Taxation Department "Specimen" Overprinted Booklet of Commodity Tax Inspection Stamps*. Taipei, Taiwan: China Engraving and Printing Works, November 1, 1974.
- compiler and publisher, *National Taxation Administration of Taipei "Specimen" Overprinted Booklet of Commodity Tax Inspection Stamps*. Taipei, Taiwan: China Engraving and Printing Works; n.d. (1972, 1974).
- compiler and publisher, *Taiwan Provincial Government "Specimen" Overprinted Booklet of Commodity Tax*

China — continued on page 160

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ARA

SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

NEW MEMBERS

- 3076 BACON, Winnie T., Rt. 9 Box 342 Lebanon, TN 37087, by Louie Slott.
 3079 BLACK, John, 2810 Woodbridge, Cleveland, OH 44109, by Secretary. Stamped doc's, documentaries, stock transfer, M&M, MV, distilled spirits, rectif., postal notes and currency.
 3077 BON AIR STAMP CO. (Richard Stoddard), 2101 Walton Way, Suite 232, Augusta, GA 30904, by Secretary. Dealer, all.
 3102 BRANICK, William G., Rt 1, Box 41, Hughesville, MD 20637, by DC Chapter (NAPEX) GB.
 CM3115 BREWER, James Charles, 1 E. Gilman #405, Madison, WI 53703, by G. M. Abrams. US revs, taxpays, M&M, state revs.
 3116 BROWN, Anne D., 22 Pearl St, Oyster Bay, NY 11771, by G. M. Abrams. US revs, esp. battleships, M&M.
 3098 CARR, James E., Jr, 3691 Toxaway Court, Chamblee, GA 30341, by APS. US fed.
 3094 CROMARTIE, William J., Box 261, Pomona, NJ 08240, by Secretary. US documentaries, esp. 1st and 2nd issue on and off doc's; Costa Rica 19thC. revs.
 CM3117 DUDEK, Gerald, 311 Grove St, Wellesley, MA 02181, by Secretary. US Scott-listed.
 3078 DYER, Robert R., 1651B N. van Dorn, Alexandria, VA 22304, by DC Chapter (NAPEX). Hong Kong.
 3087 ELWELL, Kenneth C., Box 571, West Yarmouth, MA 02673, by Secretary. Revs printed on checks and other paper items.
 3101 FOURNIER, Louis A., 265 Murphy Lane, Chicopee, MA 01020, by Secretary. All US revs, incl stamped paper, M&M, MV, ducks; locals, telegraphs, Xmas seals.
 3108 FROMER, Mark, 1519 E. 8th St, Brooklyn, NY 11230, by Secretary. Collects worldwide thru 1940, incl revs, cinderellas, stationery, postal history, etc.; deals in all areas.
 3082 GART, Bunny B., Box 572, Cherry Hill, NJ 08003 by James R. Cebtrright. US revs, M&M, BOB and cinderellas, some foreign.
 3111 HALL, Frederick L., 10 Sheather Ave, St. Ives, NSW 2075, Australia, by G. M. Abrams. Australia and states revs, RR, fiscals, dues; US all BOB.
 3093 HARDEN, John H., 3508 W. Main St, Jacksonville, AR 72076, by G. M. Abrams. All state fishing and hunting; Arkansas revs.
 CM3074 HERSCHKOWITZ, Erwin, Box 142, Cornwall, PA 17016, by Ogden D. Scoville. Bolivia.
 3081 JCM PUBLICATIONS, Box 4288, Regina, Sask S4P 3W6, Canada, by G. M. Abrams. Exchange NDP—publishers of "Philatelic Express."
 3119 KEELEAN, Russ, Rt 1, Box 77C-10, Labadie, MO 63055, by Steve Dubina. Genl revs.
 3096 KERNEY, Carroll E., 1540 N. Archie, Fresno, CA93703, by Peggy Howard. Windshield stickers used for auto license validation.
 CM3121 KLEIN, Harold L., Box 866, Lebanon, PA 17042, by G. M. Abrams. Collector/dealer. H. Klein Co. deals US revs, collects US and Korea revs, Jap. revs used in Korea.
 3113 LINDER, Jacques E., 404 Manchester Rd, Binghamton, NY 13903, by G.M. Abrams. US revs.
 3090 LINNELL, Martin, 116 Footscray Lane, Sidcup, Kent, England, by G. M. Abrams. GB revs, incl Ireland pre-1922 (collector/dealer).
 3120 MARTORELLI, Richard D., 216 Greenwood Ave, Lansdowne, PA 19050, by Secretary. Canada law stamps, corporate taxation, RR stamps.
 3110 McINTYRE, Richard L., Box 312, Sparta, IL 62286, by G. M. Abrams. US and possessions taxpays, telegraphs, etc.
 3097 NESENHOLTZ, Richard R., 1001 Esplanade Way, Apt 60-B, Casselberry, FL 32707, by Sherwood Springer. Genl US revs, German revs.
 CM3106 PFALZER, Otto J., RFD 5, Florence Dr, Mahopac, NY 10541, by G. M. Abrams. US Scott-listed revs.
 CM3109 PILLIOD, George, 6637 Embassy Ct, Maumee, OH 43537, by Thomas W. Prie. Beer stamps.
 3091 POMEROY, M. A., 16 Barriedale Ave, Hamilton, Lanarkshire ML3 9DB, Scotland, by G. M. Abrams. Revs, fiscals (incl customs and excise), any other cinderellas of interest.
 3088 RABINER, Herbert H., MD, 9 Harris Lane, Harrison, NY 10528, by G.M. Abrams. Belgium only—everything.
 3105 RITTER, Jack R., 421 Hawthorne Pl., Ridgewood, NJ 07450, by G. M. Abrams. US used.
 3112 RODGERS, Tom, Box 467, Edgefield, SC 29824, by Kenneth Trettin. Topicals, revs.
 3085 ROMANO, Russell A., 12 Ruth St, Oswego, NY 13827, by Linn's US.
 3083 Saxe, Brian C., 2300 Glendale Terrace, Alexandria, VA 22303, by DC Chapter (NAPEX). Burma and India revs.
 3099 SHUE, John S., 1314 Darlington St, Forestville, MD 20028, by DC Chapter (NAPEX). Genl revs and cinderellas, spec. in Lincoln and eagles.
 3080 SIEGER, Arthur H., 87-36 258th St, Floral Park, NY 11001, by Secretary. US BOB.
 3114 SPIECH, Joseph T., 933 Crystal Lake Terr, Franklin Lakes, NJ 07417, by Linn's. Newspapers and periodicals; mint battleships.
 CM3075 STOCKTON, William L., Box 531, Adamsville, AL 35005, by Linn's. Mainly Japan possible interest in Belgium and cols, Swiss and Russia.
 3086 SWIETER, Gary, 837 SW Goodrich St, Port St. Lucie, FL 33452, by Linn's. US Scott and non-Scott, esp. M&M and telegraphs.
 3118 TAYLOR, John L., Box 31371, Raleigh, NC 27612, by G. M. Abrams. Germany and greater German area.
 3107 TURNER, Jim, 2171 Mapleview Dr, Cleveland OH 44131, by Kenneth Trettin US.
 3095 VAN VUUREN, Dr H.M.J., Box 274, Kathu, South Africa 8446, by G. M. Abrams. Meter marks, Xmas seals, revs, fiscals, locals, registration labels.
 3104 WILCOX, Richard E., 4136 Cameron Ave, Hammond, IN 46327, by G. M. Abrams. Luxembourg and Antarctic-related (collector/dealer).

3089 WILLIS, John S., 2804 Alderman Ct, Greensboro, NC 27408, by G. M. Abrams. Genl US and state revs, seals and labels.
 3084 WOOD, C. Tyler, 1021 N. Labrea Ave, Los Angeles, CA 90038, by John Whitmore. Collector/dealer—beginning.
 3100 ZAJAC, Ted S., 5537 Berkley Dr, New Orleans, LA 70114, by Gretchen Shelley. US and possessions revs and genl BOB.
 Highest membership number on this report is 3121.

REINSTATED

- CM1760 GOLD POST GALLERIES, Div. RAU Stamps, Box 1092, Eau Claire, WI 54701, by Secretary. Dealer, world.
 2031 Dahlia Jacob

DROPPED (CURRENT ADDRESS UNKNOWN)

- 2309 Robert H. Bloodworth, Jr
 2502 Thom Hall

DECEASED

- HLM 12 (ARA #5) Charles H. Herman
 2521 John K. Mabbs

DONATION TO PUBLICATION FUND

John S. Bobo \$25.00

MEMBERSHIP STATUS

Previous membership total	1525
New members	48
Reinstated	2
Dropped	3
Deceased	2
Current membership total	1570

SALES PITCH

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ARGENTINE MISSION SCRUBBED

As a result of the flood of letters (actually 2) which poured in here in response to the item on obtaining current usage issues (in the May TAR), the project is herewith cancelled, with thanks to those who wrote.

BUT STATE REVENUE CATALOG SALES BOOM

Our offer of unbound photocopies, normal size (and as good as the originals), of the 1960 state revenue catalog is deemed an overwhelming success (at this office, at least). Well over 100 copies have been sold, at this writing, and the offer stands: \$7.50 (US) per copy, CWO, payable to the ARA (vs the original price of \$5 in 1960). This is a non-profit venture, costs covering repro and postage. If you missed ordering, we await your pleasure. Originals are selling elsewhere, if obtainable, at circa \$50 a copy (a ripoff, in my opinion), and reduced, almost illegible copies (4 pages to a page reduction) at \$16. Not to forget that the 1978 and 1979 addenda reside in our library, from which you can borrow. (These sell for \$17 for the pair elsewhere). Additionally, if the material is of interest to you, I will sponsor (almost) anyone for membership in our largest chapter, The State Revenue Society. Details and application on request.

PUBLICATIONS AVAILABLE ELSEWHERE (CWO PLEASE):

1. John S. Bobo, 1668 Sycamore St., Des Plaines, Ill. 60018, offers: The Georgi 1962 study of USIR First Issues, and the Bidwell 1964 study of the 1941 Wines, each at \$4.60, first class mail (USA), each at \$5 book rate overseas.
2. The ARA-published RN Handbook, an in-depth study of the revenue stamped paper of the US, as pages only, punched 3-ring, circa 64 pages printed both sides and with about 80 illustrations, is available directly from Tom Harpole, Box 383, Manchester, MA 01944, priced at \$9 (US). Payments payable to the ARA.
3. The US Beer Stamp catalog, the first since the 1934 Vanderhoof, hardbound, 97 pages, with so many new discoveries rendering VDH obsolete, may be ordered directly (payments to him by name) from Tom Priester, Box 400, Davenport, Iowa, 52805, and priced at \$20 (US).
4. Patent Medicine Tax Stamps, by Henry Holcombe, edited by George Griffenhagen, published by Quarterman Publications, 5

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

WANTED TO BUY U.S. R1-R151a, RB1-RB8 for slide show for Batavia which had the first volunteer soldier, Charles Rand, of the Union force. Roy J. Tillotson, 207 East Avenue, Batavia, New York. 14020 328

INDIA AND INDIAN STATES court fees, revenues, judicial papers, fund raising seals, cards, covers, etc. All at throw away prices. Investors with maximum discount. Trial shall convince. Ask for free list to S.D. Puri & Company, Puri Building, Sangrur 148 001 Punjab, India. 326

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

PAYING TOP PRICES for all seals, labels, revenues, locals, etc. Send for immediate payment. Cinderella Stamps, Charles P. Rabinovitz, Box 414, Randallstown, Md. 21133. 321

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

FUTURE DELIVERIES— My objective is to assemble the world's most comprehensive inventory. Send for offer, write first, or phone 707-822-3164 after 6:00 PM. All other revenues wanted, especially on documents. James D. Turner, 1625 Bayview Street, Arcata, Ca. 95521 319

BUY-Covers of Taiwan (before 1952) and Chinese postal stationery. Covers of China, Ryukyu, Korea (Before 1955) and Japanese occupation (WWII). Perlin stamps of China, Hong Kong and Japan. 318

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

WANTED TO TRADE: Special Tax Stamps, Cigars and Tobacco. Basis Springer. Send want list. Ogden Scoville, 2123 S Windsor Dr., Springfield, MO 65807 318

LISTED & UNLISTED revenue & Cinderella items wanted, including State revenues, essays, locals, tax-pays, documents and collateral material. U.S. & foreign. Richard D. Warren, P.O. box 276, Philomont, VA 22131 318

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

MEXICO Revenue Stamped Paper-four different unused documents before 1850 \$12.00. W.G. Krempfer, 885 De La Bosque, Bartow, FL 33830 317

INDIA & INDIAN STATES revenues, receipts, Hurdies, 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

WANTED SWISS REVENUES— Always looking for something I need or something unusual. Federal, Cantonal or Municipal. And by the way, I also collect License and Royalty stamps of the U.S. Tell me what you have for sale and what your price is. Irv Silverman, 105 W. Adams Street, Rm. 2700, Chicago, Illinois 60603 317

WANTED MATCH & MEDICINE, and other private proprietary items by private collector. Desire to purchase collections or better single items or will trade on Scott basis. John Gaudio, 810 First National Bank Building, Denver, Colorado 80293 322

FOR SALE - Lot of 18 very nice complete mint sheets of some Ohio revenues of the 1930's, all different, \$40.00 post paid. SASE brings detailed listing. Doug Swisher, Box 15398, Columbus, Ohio. 43215 318

WANTED: U.S. Documentary and proprietary revenues: Also certain RN entires. Write for want list. Ellis M. Keppel, Queen Anne House, Burghill, Ohio 44404 319

WANTED: Original or good photocopy of Galvez 1960 catalog of Spanish revenues. Mr. Gerald M. Abrams, 3840 Lealman Ave., Claremont, Ca. 91711 317

South Union St., Lawrence, MA 01843, may be ordered directly from Quartermen (payable to them) at \$50 (US). Well over 600 pages, bringing about 140 papers together for the first time. Hardbound, this is a must for M&M enthusiasts (and adventure story buffs).

5. Just learned of the publication of the new edition of the Stevens catalog of Mexican revenues. Many changes/additions since its last appearance, including listings of the district overprints and an enlarged section on the revenue stamped paper. About 360 pages, 8 1/2 x 11, and available in either hardbound or loose-leaf (pages only) version. Priced (until 1 January 1980) at \$35 (US) after which it rises to \$45. You may order (payments payable to him) directly from Richard B. Stevens, at 279 E. Madison St., Elmhurst, Ill. 60126.

6. Available from Erling van Dam, Box 300, Bridgenorth, Ont. K0L 1H0, Canada, is the first section of the new Specialized Canadian Revenue Catalog (in case you missed the announcement). Priced at \$16 (US), \$17 (US) overseas, this covers the federals and the first portion of the provincials. Order directly.

FOR THE GAMBLERS AMONG YOU....

On the way here, by slow boat, and for which we will accept orders now, shipment to occur as soon as they arrive, are the following:

1. The Erler-Norton Germany, Part IV, covering the rest of the alphabet on the provincial issues to 1945 (L to W). Same bilingual format as before, and priced at \$12.50 postpaid book rate anywhere.

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PACKETWISE....

All of the packets of 1000 of the Swiss and Italian material have been sold out, as well as most of the 500s. A few of the 500 diff of each remain, but in very short supply: Swiss \$35, Italy \$20, plus

50c postage in the US, \$1.50 overseas. No mail orders on these, please. Phone ahead to reserve: 714-593-5182, and this is California time...after 6 PM. Lesser quantity packets of each country remain, to fit any budget, and details for an SASE. CWO in US currency please. We have remaining about a half-dozen packets of the 175 diff Austrian docs, priced at \$6.50, same terms. Mail orders accepted until they run out. On request, any packet order will receive free 5 diff early European cut squares from revenue stamped paper. Until they run out.

COMMENTARY: HEY, DIOGENES, AN HONEST MAN!

Noted an advertisement recently in the media worthy of reporting on the front page of all of them (but it won't happen...not even in Scott): "WANTED: JUNK, wallpaper, floor sweepings, CTOs, Iron Curtain, dunes; sets, accumulations; mixtures. Only requirement: All "stamps" must be large, colorful and off paper. Paying 20c per hundred." Which makes them worth, contrary to catalog value, how much per "stamp"??

ARA Biography:

GEORGE McNAMARA, JR.

by Ogden D. Scoville

George is our ARA librarian who lives at Nora Springs, Iowa, where his wife recently retired as Postmaster. This is about 8 miles from Ken Trettin's house (our editor). George has been married for some 31 years to "the same woman" which in some areas of our country is a record. They have two grown daughters and two grandchildren.

He started collecting stamps when he was 14 and is still going strong. He specializes in U. S. revenues and M & Ms. He has a mail order business in US Postage and also some European countries. For 23 years he operated his own mechanic's business and then sold out. He now is employed by the Ford agency in Mason City, Iowa, so he now has more free time and no headaches!

His pet peeve is the ARA members who order books and forget to send back the original postage. The ARA is fortunate to have a hard working Librarian providing an essential service for all ARA members.

China — continued from page 157

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