

ISSN 0143-1008

Vol. 34, No. 2, Whole No. 321

February, 1980

*To be retained for
two years from date
by person filling this
order.*

The

American

Revenue

Journal of the American Revenue Association

**To be
filled in
by
Collector.**

UNITED STATES NARCOTIC ORDER FORMS

By William A. Smiley, ARA

At one time in American history, the United States Supreme Court prohibited the Congress from directly regulating many areas of life that a more liberal reading of the Constitution now permits. In order to get around this roadblock to direct regulation, the Congress used its broad powers to levy taxes, and imposed regulations to enforce these taxes.

One of the best known of these regulatory taxes was that imposed by the Harrison Narcotic Act, which was approved on December 17, 1914, and which took effect on March 1, 1915.

As originally enacted, the Harrison Act required the registration of all manufacturers, distributors, retail dealers and dispensers of opium, coca leaves, and manufactures thereof. In addition, to pass muster with the Court, Congress imposed a \$1 per year occupational (special) tax on entities engaged in these occupations. The receipt for this tax was a stamp, which also served the function of assigning the taxed entity's Internal Revenue registration number.

As of February 25, 1919, the Harrison Act was amended to impose a further tax of 1c per ounce on most substances containing narcotics. The amended act also differentiated special taxpayers into five (later six) classes, and imposed taxes ranging from \$3 to \$24 per year. Certain of these special taxes were later reduced.

The heart of the regulatory scheme was the requirement that virtually all transfers of narcotic substances be made only pursuant to written order forms. These forms were printed by the Bureau of Engraving and Printing (at least until 1958, and perhaps later) and were sold by the Internal Revenue Service for 1c each. The forms could only be sold to, used by, and filled by persons who had paid their special taxes for that year.

At first these forms were issued in pairs, with each form of the pair having the same serial number. One form was designated as the original and was transmitted to the entity filling the order.

The second form of the pair was designated as the duplicate and was retained by the person placing the order. Both parties to each transaction had to retain their respective forms for a period of not less than two years.

Inside:

Monaco Essays of Unissued Demensions	Page 22
ARA Auction No. 21	Page 25
U. S. Customs Passengers' Baggage Labels	Page 38
Customs Baggage Labels (checklist)	Page 41
Fiscal Stamp Collectors' Societies	Page 44

No. 2a

Beginning in 1948, the forms were issued in three parts. The triplicate copies were transmitted by the person placing the order along with the original to the entity filling the order. This entity would then transmit the triplicates to the local office of the old Bureau of Narcotics at the end of each month.

(Order Forms — Continued on Page 34)

THE EDITOR NOTES...

...that due to the press of personnel business (re-modeling 42,300 sq ft of poultry buildings to swine confinement for a 640 sow herd) I have gotten behind my announced schedule for publishing TAR. I intend to follow at about 30 day intervals so that I will get back on schedule during the summer when we do not publish a July and August TAR.

...that word has been received from member Steve Rorer that in mid-April he will be publishing a book entitled the "Replating of the 50¢ Conveyance Civil War Stamp." It is unknown who ever originally replated these stamps but Steve notes that the results of this work were never previously published. He purchased the material through an ARA auction. I have seen a Xerox copy of the draft and samples of the illustrations. Copies will be available direct from Steve (1150 Shakespeare, Beaumont TX 77706) for \$12. A full review of the book will appear when the finished work is seen by your editor.

...that the ARA regional meeting at FRESPEX is now over. It was judged to be very successful by those attending and participating. A full report will appear in a future issue. But, I pass this on as a word of advise. Whenever there is an ARA convention or regional meeting, make every effort to attend. The rewards of attending such a show are far superior to any regular stamp show.

...that CONGRATS are due to the following ARA members: (at FRESPEX '80)

--to Bill Fitch whose exhibit of Private Die Proprietaries received a Gold and the ARA Grand,
--to Earl Stritzinger whose State & Local Documentaries earned a Gold and an ARA Gold,
--to Richard Riley whose U.S. Private Die Proprietaries-Replowing Old Ground received a Vermeil,

a SPA Research Award and an ARA Bronze; and whose Corner Card and Advertising Covers of US Patent Medicine Cos. earned a Vermeil,
--to Millie Hansen whose Private Die Medicines received a Vermeil,
--to John Blessington whose Ireland for the Revenue Collector received a Vermeil,
--to John Needham whose Revenues of Hessen-Cassel received a Vermeil,
--to Charles Reiling whose Canadian Telegraph and Telephone Franks received a Silver,
--to your editor whose Prussian Fiscals (Empire) received a Bronze.

...THAT AMONG OUR DEALERS--

--Earl P. L. Apfelbaum, Inc., has moved to new quarters. Their new address is 2006 Walnut St., Philadelphia, PA 19103.

--Charles O. Emery (Box 1242, Coquitlam, BC Canada V3J 6Z9) has formed Emery Ventures, Inc. Chuck will be conducting quarterly auctions featuring revenues. He will also be buying, selling and appraising collections and individual items.

--E. S. J. van Dam (Box 300 Bridgenorth, Ontario KOL 1H0 Canada) continues to issue his ReveNews. Subscriptions run \$3/year in North America and \$6/year airmail overseas. His newsletter is a must for Canadian Revenue collectors as this provides the most accurate retail pricing of Canadian material. He will also now except VISA cards with Visa billing you in your local currency.

--John Rabarts offers his PONWINKLENEWS (Ponwinkle Publications, Tiki Road, Coromandel 2851 New Zealand) for NZ \$3 by sea or \$5 to N America by air per year. This little magazine has been described by Stamp News as typographically cluttered (but some say TAR is also) but it is a gem for revenue and cinderella collectors. It is packed full of many interesting items and offers.

The American Revenuer

Official Organ of the
AMERICAN REVENUE ASSOCIATION

THE AMERICAN REVENUER (ISSN 0163-1608) is published monthly except July and August for \$6.00 per year by the American Revenue Association, Bruce Miller, Secretary, 1010 S. Fifth Ave., Arcadia, CA 91006.

POSTMASTER: Send address changes to The American Revenuer, Box 573, Rockford, Iowa 50468

This publication has been awarded the following: Large Silver — CAPEX '78; Gold — STAMPSHOW '79; Vermeil — Chicago Philatelic Society '79; Gold — SESCOAL '79; Silver & Best Literature — PIPEX '79.

Editor

Kenneth Trettin, Box 573, Rockford, Ia. 50468 Ph. 515-756-3680

Associate Editors

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

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

Appointive Officers

Librarian: George McNamara, Box 136 Nora Springs IA 50458

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

ARA Awards Rep: Larry Merrill, 3591 Creana Las Vegas NV 89120

Sales Manager: Ogden Scoville, Acting, 2123 Windsor Dr. Springfield, MO 65807

Membership Director: Gerald M. Abrams, 3840 Lealma Ave., Claremont CA 91711

Auction Manager: Donald L. Duston, 1314 25th St. Peru, IL 61354 Ph. 814-223-6687

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

Ethics Committee Chairman: Michael Gromet, PO Box 246, Oceanside NY 11572

Publicity Director: Daniel Hoffman, Lake of the Woods Plaza, Dunlap IL 61525

Advertising Rates:

Size of ad	One time	ea. min. 5 times
Full Page	\$88.00	\$80.00
Two-Thirds page	58.50	53.25
1/2 Page	44.00	40.00
1/3 Page	29.25	26.50
1/4 Page	22.00	20.00
Column Inch	4.80	4.40
Readers' Ad (per line)	25¢	—

Submit ALL ad copy to Advertising Manager, 11760 Cordilleras Ave., Sunnyvale, CA 94087. Mail all other correspondence relative to TAR directly to the Editor, Box 573, Rockford, IA 50468.

American Revenue Association Board of Directors

President: Ogden Scoville

2123 S. Windsor Dr., Springfield, MO 65807

Phone 417-887-4411

Vice-President: Louis Alfano

Eastern Representatives: Terence Hines and Brian Bleckwenn

Central Representatives: Duane Zinkel and I. Irving Silverman

Western Representatives: Richard Riley

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

Treasurer: Margaret A. Howard Box 1449, Minden, NV 89423

Attorney: Gary L. Theodore, PO Box 25, West End, NJ 07740

Imm. Past President: Gerald Abrams, 3840 Lealma, Claremont, CA 91711

Representatives in Other Countries

Australia: SQN. LDR. Dennis Osborn, PO Box 12, Dickson, ACT 2602, Australia

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont. Canada KOL 1H0

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

France: Alternate representatives: Henri Janton, 33 Av. Marechal Lyautey, Paris 75016 France. General

M. H. Fradois, 18 Rue de 8 Mai 69110 Ste Foy le Lyon, France

Germany: Martin Erler, D-8021 Icking, Ischenhauser, St. 5, Germany

India: Alternate representatives: Prof. K.D. Singh, 454 Hiran Magni, Sector 11, Udaipur, Rajasthan, India 313001;

Santosh Kumar, 49 G Block, Connaught Circus, New Delhi, 110001, India.

Japan: A. G. Smith, Language Center, Nagoya University, Furo-cho, Chikusa-ku, Nagoya 464 Japan

Netherlands: Frank E. Patterson III, Oostende, 94, Voorberg Netherlands

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

Zimbabwe-Rhodesia: Richard Politt, Mazoe, Zimbabwe-Rhodesia

Saudi Arabia: R. J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia.

Sweden: Esbjorn Janson, Godvadersgatan 16, S-417 38 Gothenburg, Sweden

Taiwan: Shou Heng Wu, 2FL, #9, Lane 21, Chuan-Yuan Road Peitou, Taipei 112, Taiwan, ROC

United Kingdom: Alternate representatives: Dennis Rosser, 8 Leaveland Close, Stanhope Estate, Ashford,

Kent, England TN23 2SW; Tim Clutterbuck, 5 Park Crescent, Brighton, Sussex BN2 3HA England

The ARA will not knowingly accept advertisements from anyone whose business dealings are not beyond reproach, and can assume no responsibility between members and advertisers, but will attempt to assist in resolving any differences arising therefrom. The opinions expressed in the various articles in this journal are those of the writers and are not necessarily endorsed by the Association and/or this journal.

© Copyright 1980 by The American Revenue Association

Letters to the Editor

The Editor, TAR:

I have been enjoying The Raclette columns of M. N. Thaler which I find to be interesting albeit not totally complete. I guess the space is limited. I had some impact lessened of an article I am preparing on the Neuchatel Import stamps Mr. Thaler mentioned in his Column No. 8. I have been researching these stamps and didn't know anyone had any. Would like to borrow them for an examination. I have some also. He is in error on his dates. The program was not stopped in 1975 but in 1976, and there were two printings in 1975 with the overprints in different colors. The 1976 stamps had a completely different color scheme.

Irv Silverman

The editor, TAR:

In answer to Mr. Abrams' QUERY on page 199 of November TAR: I feel strongly that it is perfectly proper to list "punch canceled - F-VF", if the particular mutilating cancellation is a legit cancelling method. "Punch canceled - Superb" would also be A-OK. This thought would also cover cut cancels.

The important point is that for such revenue issues, the method of cancellation was standard procedure in the use of the stamp. If such is not a reasonable conclusion, why would not pen cancelled copies also be judged faulty and only handstamped specimens be accepted as the standard.

As long as the method of cancellation is noted in a description, let the bidder judge by his own interests his acceptance/rejection of the cancel.

Thomas Priester

Literature in Review

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenues or cinderellas who wish their works reviewed should forward a copy to the Editor, Box 573, Rockford, IA 50468. Nothing can be reviewed without a copy to review. A second copy for the ARA library would be appreciated.

Liberia Revenue Stamps by Philip Cockrill, published by the author, 5 3/4 x 8 1/4 inches, 20 pp., card cover, offset, typewriter set, available from Philip Cockrill, Hampstead Norreys, Newbury, Berkshire RG16 OTT, England, £2.00 (\$4.00) + postage.

This booklet is No. 5 in a series of specialized Liberian philatelic subjects. Several others pertaining to postal subjects have already been produced or are scheduled for publication. Philip Cockrill is one of England's better known stamp dealers.

This specialized listing draws upon both previous works mostly in the field of postal philately, and upon the author's personal knowledge. The listing is priced in Sterling with the prices presumably based upon Mr. Cockrill's experiences as a dealer. Prices are given for mint, fiscally used and postally used copies.

Plate proofs in both trial colors and issued colors are listed, and unfortunately they are numbered into the same system of numbering as the rest of the stamps. There are few illustrations, but there all that are needed. Like many other revenue stamps, the designs of Liberia's revenues were not changed often with the first design being used for 22 years.

Also included in the booklet are postage stamps overprinted for fiscal use, private fiscal usage of postage stamps and revenue forerunners.

This booklet adds to our overall body of fiscal literature, fractured though it may be. Oh, if only the Forbin had been kept up to date all these years!

Ken Trettin

MATCH & MEDICINE



Large stock available. Gladly sent on approval against your wantlist. State your condition desires and approximate amount you wish to see per selection.

References essential.

See ad below for other available items.

W.R. WEISS, JR.
1519 HAUSMAN AVE.
ALLENTOWN, PA. 18103

U. S. REVENUES

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

We also stock mint & used U.S. Stamps (1847-1938) and U.S. Postal History from Stampless to early 20th Century.

Minimum shipment \$50.00 - Maximum \$1,000.00



W. R. WEISS, JR.
1519 HAUSMAN AVE.
ALLENTOWN, PA., 18103

A.S.D.A., A.R.A., A.P.S., S.P.A., E-P S., Etc.

The 1898 Provisional Tax Labels Used by John T. Milliken and Company of St. Louis, Mo. Norman Rushefsky, ARA

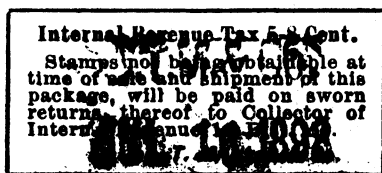


Figure 1

John T. Milliken founded the company bearing his name in 1894 for the manufacture of pharmaceuticals. (1) At that time another St. Louis Company, Lambert Pharmacal Company, was successfully marketing an antiseptic called Listerine. Milliken reportedly held some antipathy toward some officers of Lambert and no doubt wished to cash in on the growing popularity of antiseptics. To these ends he hired chemists and production men at the facility located at 204 North Second St. to make an antiseptic called Pasteurine.

Pasteurine contained oils of cinnamon, eucalyptus, lemon and wintergreen dissolved in alcohol. (2) As a rival to Listerine the product fell far short of expectations and vanished. In time the company developed other products such as Amenotone, a "glandular preparation for female diseases"; Formotropin for urinary tract infections; Pava-Pepsin for indigestion; and an assortment of other fluid extracts. Annual revenues for the firm often ran as high as \$700,000.

WILLIAM C. TATHAM STAMP CO. (ERIC JACKSON, ASSOC.)

- * Let us welcome YOU at ROMPEX 80, Denver, Colorado, May 16-18, 1980
- * We feature an extensive stock of all U.S. REVENUES, including MATCH & MEDICINES, TAXPAIDS as well as selected CINDERELLA material.
- * Our stock also includes better U.S. STAMPS and APOSTAL HISTORY material, and BRITISH COMMONWEALTH STAMPS and COVERS.
- * We are serious BUYERS too!
- * Stop by or write to register your collecting interests with us. Want-lists are also solicited.

ARA-APS-ASDA-PTS-SPA-SRS

WILLIAM C. TATHAM STAMP CO.

Phone (213) 698-3193

P.O. Box 651

Whittier, CA 90608

On July 1, 1898 the Spanish-American War tax act came into effect and revived most of the excise levies imposed during the Civil War. Because of the short time period between passage and enactment of the act appropriate revenue stamps for use on proprietary medicines ("Battleship proprietaries") were not available in some parts of the country. In St. Louis and in Macon, Georgia medicine firms were permitted to apply to their preparations, in lieu of tax stamps, a label indicating that a denominated tax would be paid. (3) This permission apparently was provided until such time as an adequate supply of tax stamps was made available to the firms.

Heretofore in the philatelic literature, (4) it has been reported that the Milliken Company was known to have used a label that was denominated 5/8c (Figure 1). This would be the tax for articles retailing at 25c. The 5/8c label is printed in black on white paper 40 x 17 mm and is imperforate. In Figure 1 it may be noted that the label includes a handstamp in violet ink "J.T.M. & CO./JUL 16, 1898". Other reported handstamp dates are July 12, 18 and 19.

In TAR of May, 1956, which provides a cataloging of these labels, a 1/8c denominated label of this firm is also noted but details regarding color of ink, paper and size are omitted. A handstamp date of July 16, 1898, is reported for this label. Perhaps due to the lack of details regarding the 1/8c label its existence was in doubt and later listings of these provisional labels have not made mention of it.

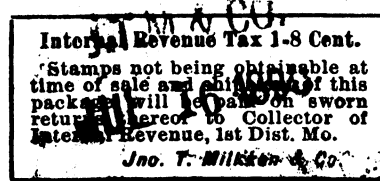


Figure 2

It can now be reported that the 1/8c label exists and its discovery credited to Bert Kiener. In Figure 2 it may be noted that the label is identical to that of the 5/8c label but for the difference in denomination. The violet handstamp is also dated "JULY 16 1898" as noted in the above TAR listing. Although lightning is not supposed to strike twice, amazingly a second copy of this 1/8c label with similar handstamp date has crossed Bert's path. The 1/8c denomination was to be used for articles retailing at 5c.

After Milliken's death in 1919 management of the firm was assumed by three disinterested trustees and the business

"A fine library may be expensive but not on the same order of magnitude as the stamps and covers. To invent the wheel was genius, to re-invent it is folly!"

Leonard H. Hartmann, Philatelic Bibliopole, Stock
Catalog No. 3, p. 23.

RN HANDBOOK

by Einstein, Kingsley, et al.

*Supplies are rapidly dwindling;
order your copy now!*

\$9.00 postpaid

or \$6.00 each on orders of 5 or more

Make checks payable to American Revenue Association and send to Thomas L. Harpole, Jr., Box 383, Manchester, Massachusetts 01944.

View of the Orient

M.B. McNeil, ARA

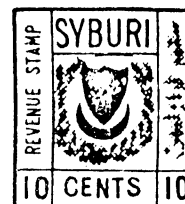
Japanese Revenues for the Occupation of Kedah

The following article on the revenues of the Japanese occupation Kedah is a very sketchy article indeed, but it is all I have been able to learn in 33 years of collecting. Perhaps some readers can contribute corrections which will form the basis of a more definitive study. The problem is that the stamps are all very rare. I know of no more than a handful of copies of each one. At least I have all the colors right, which previous writers have sometimes not, and have not listed any stamps that are impossible in the sense of being overprints on basic stamps that never existed.

During the Japanese occupation of Kedah (one of the Malay States), a series of overprinted stamps were used for documentary revenues. The stamps were prepared by overprinting the 1921 and 1937 issues of Kedah postage stamps with a handstamp illustrated in the figure. The handstamp is in black, usually very faintly struck. I have been unable to prepare a figure that brings out the handstamp legibly against the somewhat crowded designs of the stamps, but the stamps are well described and illustrated in Scott and other standard catalogues and these can be referred to.

This paper attempts to list what stamps are known to exist and to guess at present market values. Since so few of these appear on the market there is a considerable element of doubt in setting such values, but these values are probably fair estimates based on a few sales and some educated extrapolation. All prices are for unused only, as used stamps seem to be extremely rare. All the stamps are quite scarce, and there may well be unlisted values and varieties. I urge any readers having an unlisted item to advise me; likewise any reader who seriously disagrees with my pricing is urged to write.

This list uses catalogue numbers from Furuya's 1964 "Standard Catalogue of Japanese Revenue Stamps", but omits one stamp which I am convinced does not exist and in-



Overprints on the Series of 1921 (Scott numbers 23-45)

Furuya Catalogue Number	Denomination	Color	Estimated Value
OMKO1	6c	Scarlet	\$15
OMKO1a	(inverted overprint)		\$60
OMKO2	10c	Brown & Blue	\$25
OMKO3	25c	Purple & Blue	\$25
OMKO4	50c	Blue & Brown	\$25
OMKO5	\$1	Scarlet & Black	?
OMKO6	\$5	Carmine & Black	?
OMKO7	\$25	Carmine & Black	?
OMKO8	\$100	Violet & Black	?

Overprints on the Series of 1937 (Scott numbers 46-54)

OMKO9	25c	Brown & Black	\$20
OMK10	40c	Brown & Black	\$20
OMK11	50c	Blue & Sepia	\$30
OMK12	\$1	Green & Black	\$30
OMK13	\$2	Brown & Green	?
OMK14	\$5	Red & Black	\$40

cludes several unlisted by Furuya. The stamps where prices are listed as question marks are stamps that neither I nor any other collector I know has copies of, and whose existence must be regarded as questionable. If adequate input is forthcoming from readers, a more definitive writeup will be prepared later.

The stamp illustrated above is a stamp allegedly issued by the Thai military authorities as a local revenue for the portion of Kedah under their authority. It is supposed to be black, but I have never seen a copy.

THE CAYMAN ISLANDS: CURRENT USAGE REVENUES

G.M. Abrams, ARA

According to a letter received from the PMG of the Islands, these stamps are now in use, and they constitute the complete set . . . 4 denominations only. Fore reference, the current exchange rate is \$1 Cayman equals about \$1.22 US. Details: Date of issue unknown (the PMG did not have this data, but will write

languished. In 1928 the firm was acquired by Abbott Laboratories for \$125,000 which soon discarded most of the firm's products.

REFERENCES:

1. Details regarding the history of the Milliken firm are taken from H. Kogan, *The Long White Line*, a history of Abbott Laboratories, pgs.114-115.
2. A. E. Ebert et al, *The Standard Formulary* (Sixteenth Edition (1905), Revised) pgs. 232-233.
3. See George Griffenhagen's *Medicine Tax Stamps Worldwide* for an excellent account of the background behind the issuance of proprietary medicine tax stamps.
4. Charles A. Nast, *United States Revenue Society Year Book*, Dec. 1908, pg. 23; Morton Dean Joyce, *TAR*, May 1956, pgs. 16-17 and Scott's *Monthly Stamp Journal*, Dec. 1970, pgs. 291-293, 296-97; *Medicine Tax Stamps Worldwide*, id. at pgs. 39-46.

The American Revenuer, February, 1980

to England, where they were printed, and advise, if possible . . . and so will we). Stamps are 17½x21 mm. design size, with varying perfs as listed, and are wmkd mult crown, script CA. Paper is white, and we note plate numbers (1A, 2A etc) below sheet corner stamps, for any who wish to acquire plate blocks. These may be ordered directly from the PMG, General Post Office, Grand Cayman, Cayman Islands, B.W.I. Write first for ordering information.

Portrait of QEII.



\$4	bright orange.....	(perf 14)
\$10	black.....	(perf 14)
\$20	light grey.....	(perf 13x12½)
\$100	brown red.....	(perf 12½)

**Mention TAR when writing
to advertisers**

MONACO: ESSAYS OF UNISSUED DIMENSIONSTAMPS

by Gen. M.H. Fradois, ARA
(translated from the French by H. Janton)

In his last catalog of the revenues of France (1937), Mr. Forbin mentioned, under Monaco, without illustration, an essay of a "dimension" stamp: "1888 Coat of Arms (no denomination) brown red." It is obvious that with such tenuous data, little could be learned of this stamp.

Recently, I was informed by the active and kind curator of the Prince's (Rainier) collections, Mr. Chiavassa, of the discovery in the Principedom of essays that bring this issue to light.

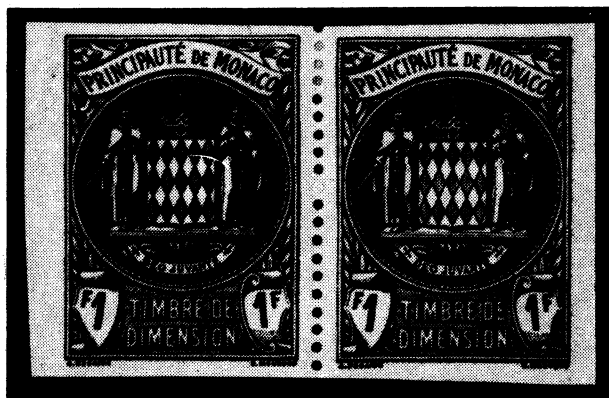


Figure 1
Pair of the unissued
essay with sheet margin on right.

The stamps (see Figure 1) differ in size (25x35 mm.) from the well known contemporary issues for bills of exchange (25x50 mm.). They bear the coat of arms of Monaco in a central medallion, while at the bottom corners the denomination is inscribed in a frame, and the words TIMBRE DE/DIMENSION appear between in block letters.



Figure 2
Two denominations in
tête-beche pair.

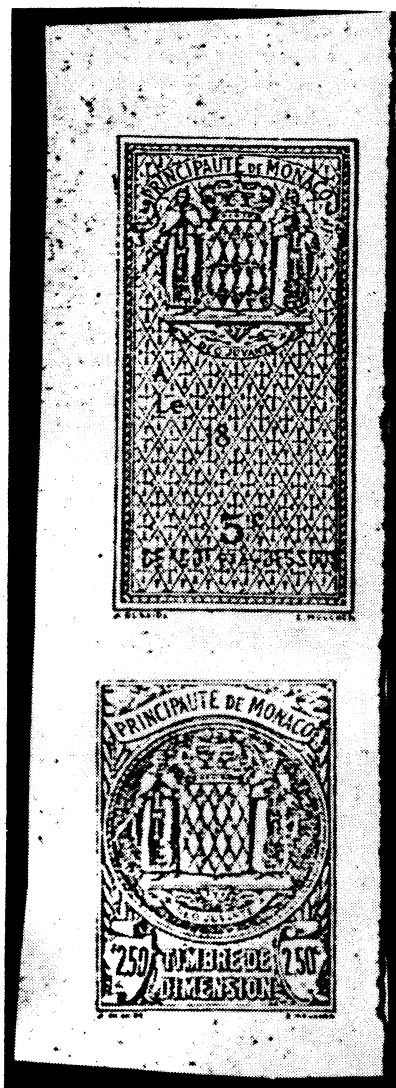


Figure 3
Essays of Bill of Exchange
and Dimension on same piece.

Like the bill of exchange stamps, they bear the names of E. MOUCHON at right and A. DESAIDE at left as imprints. These stamps were printed in sheets composed of two tête-beche panes of 25 stamps each. Sometimes in the bottom margin of the sheet a watermark VIDALLON—LES—ANNONAY is legible. Either the sheets remained fully imperforate, or they showed near the edges one or two vertical or horizontal lines of perforations (10½); such perforations did not affect the margins of the sheets, so that the marginal stamps are perforated on one side only, on the inner edge.

The following denominations have been unearthed:

- 10c blue
- 35c gray green
- 50c bistre
- 50c green
- 70c purple
- 1F orange
- 1F brown
- 1F50 violet
- 2F50 violet

MONACO — cont. on page 45

Raclette No. 10

The Gray Leagues

by M.N. Thaler

I met a man from Graubunden (Grigione, Grisons) and I was so anxious to learn whether he spoke Romansch (it turned out that he understood a bit) that I forgot to ask him what kind of cheese they make in that canton. I'm afraid that I'll have to give you that little item of information some other time. Other facts about this unusual corner of Switzerland came from Dr. Felix Ganz who has been the Editor-pro-tem of TELL, the official organ of the American Helvetia Philatelic Society.

The word "graubunden" in German means "gray leagues" but the French word "grisons" means "the graybeards" or "old fellows". There aren't too many revenue stamps from Graubunden and less municipals. The only cantonal stamps that carry the name are those of the so-called PASSMARKEN variety from about the mid-thirties. All of the others except one type which I'm going to describe are identified by a coat of arms that is dominated by a prancing animal with enormous horns. This beast is the fierce steinbock or mountain goat of the region that is considered dangerous by hunters, according to Dr. Ganz.

The word "grison" has a second meaning in French, and that is "donkey". I almost made the mistake of thinking that perhaps those were ears and not horns because the legs and feet of the animal as depicted on the stamps seemed so heavy, but Dr. Ganz assured me that suggesting to the Graubundens that their official mascot was a donkey might make things dangerous for me. The legs and feet of the steinbock, I am given to understand, are in fact quite robust.

The Graubunden coat of arms has three sections which represent the three old political entities that combined in about 1803 to form the united canton. One was the Gray League; the second was the Ten Villages League; the third was the God's House League. They apparently agreed to use the name of the Gray League.

I don't know which one or how many of the triumvirate used Romansch as a language and I learned from Dr. Ganz that it was not until about the time of World War II that Romansch became the fourth official language of Switzerland.

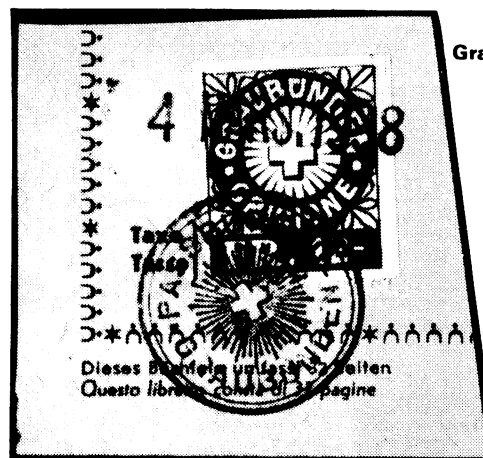
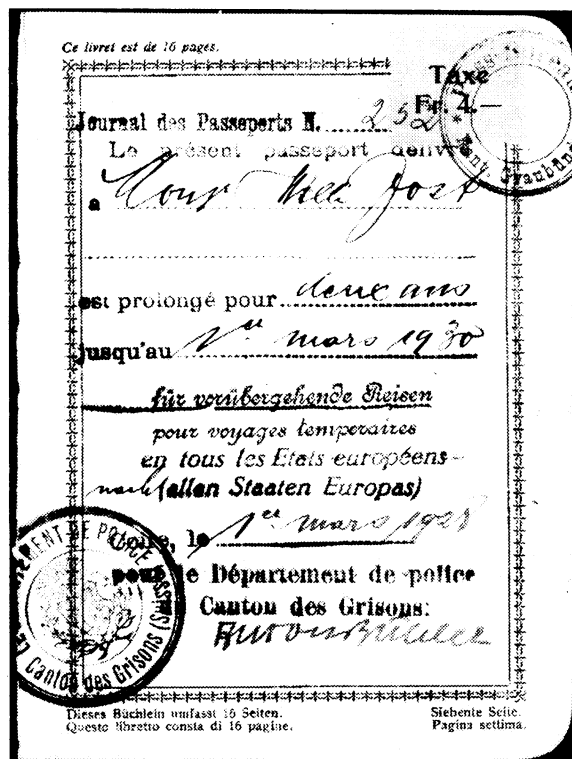
My principal illustration with this column is page 7 of a local passport which apparently had 16 pages, dated 1st March, 1928. Looking carefully you can find three languages on this document: French, German and Italian. The passport page was a license to enable its holder to travel to all of the countries of Europe for a period of two years commencing March 1, 1928.

But—look at the revenue stamp. It's completely blank but for the words "Taxe Fr. 4.-" Coming upon that stamp in a lot how would you know it was a Graubunden cantonal revenue stamp? Unless you had others identical to it that you had already identified, you would be lost without outside help. This one is printed on butterscotch color paper and is perf. 11 1/2. I would not be able to identify it either if it weren't tied to this document. It is not listed by Schufelberger; I have never seen another; and as a matter of interest, there is no 4 franc stamp among those which are listed.

The 12 franc No. 3 of the early Graubunden stamps which I am illustrating is from a passport that issued ten years later, and as you will see from the piece (if it reproduces well) the passport itself is now 32 pages big according to the legend.

I have still a third piece from a passport page of the 32 page variety in which the fee is 6 francs but it was represented by a rubber stamped imprint and I have not illustrated it.

As for the Graubunden stamp with no identification other than its value, Dr. Ganz told me that there were probably several different other Swiss mountain animals and a hunter



Graubunden Passport Stamp. 1938. Cat. No. 3

Graubunden Shek er duty (Hotel?) stamp. 1936. Cat. No. 9.



Unlisted Graubunden revenue stamp. Year and use not known.



or two illustrated along with the steinbock, but the steinbock was so fierce that he drove everyone off the stamp and was still chasing them when the stamp was issued; hence he missed being on the stamp himself. As for the reason that the tax rate remained on the stamp, it was so high that the steinbock couldn't reach it.

GREAT BRITAIN: TEA CLEARING HOUSE STAMPS

Chris Tennant, ARA

© 1979 Cinderella Stamp Club

(Ed. note: This paper is reprinted with permission from the January, 1979, edition of the Cinderella Philatelist. We welcome further data on the overprinted stamps...or, indeed, further data of any type...)



The Tea Clearing House was established in London during the 1890s, although stamps did not appear until 1924, when the stamp scheme was inaugurated.

The idea of the scheme was to provide brokers and dealers with a means of pre-payment for the small services rendered by tea warehouse keepers. These services would have included the providing of samples of tea and the labelling and addressing of tea chests.

Stamps were purchased from the Clearing House in various denominations for affixing to the order forms which were to be sent to the warehouses. Each month, the warehouses would submit the stamped forms to the Clearing House for reimbursement and, after checking the stamp values against the claims, payment was made and the stamps cancelled and returned to the warehouses.

The advantages of the scheme were many, the warehouses avoided the need to raise invoices, and the brokers and dealers were saved the trouble of checking the invoices and drawing cheques, etc.

To quote from a letter by Mr. J. Warmer:

"The scheme continued to operate until 1970 although, as charges increased and mechanical accounting extended, the use of stamps had declined considerably; in 1931-32 660,000 were issued but by 1968-69 this had fallen to 44,000. Moreover, the cost of printing stamps had risen considerably and the introduction of decimalisation would have involved considerable additional expense in having new plates made. It was therefore decided to discontinue the scheme in December 1970".

Regarding the stamps, official sources state that they were originally issued in denominations of 1/4d. to 1s. 0d. with subsequent additions of 2s. 6d. and 5s. 0d. Some time later the range of values was stated to be 1d. to 5s. 0d.

They were printed in unwatermarked sheets of 48 by Howard Jones Roberts & Leete Ltd., London S.E.1. Originally stamps were perf. 11, but later were issued perf. 10, perf. 11½ or rouletted 7.

On later issues there is a faint background (all-over) design underneath the printed stamp, consisting of the words "Tea Clearing House" within a pattern of swastikas.

With at least three different colours of the 7d. value, anything is possible, but a probably listing follows (with the range of shades known to me):

- 1/4d. violet to purple
- 1/4d. grey to slate blue
- 1d. carmine to rose
- 1 1/4d. violet to purple
- 2d. dark blue (shades)
- 3d. emerald to sage green

- 3 1/4d. bistre (shades)
- 4d. violet to purple
- 6d. orange to vermilion
- 7d. sage green (shades)
- 7d. bistre (shades)
- 7d. orange to vermilion
- 9d. black
- 1s. 0d. yellow (shades)
- 1s. 2d. red-brown (shades)
- 1s. 6d. (definitely exists but colour not known)
- 2s. 0d. turquoise
- 2s. 6d. chocolate
- 5s. 0d. (definitely exists but colour not known).

Remainder stocks were destroyed by the Clearing House in 1970 under instructions from their auditors, and the printers are unable to remember anything specific about the stamps.

The most unusual cancellation is an oval rubber handstamp which reads "Tea Clearing House, 15, Philpot Lane, E.C.3" with "cancelled" and the date in the centre.

No satisfactory explanation has been found for the triangular and rhomboid overprints found on these stamps. The Clearing House suggests that they were cancellations, but this seems unlikely.

Other mysteries remain. There are many stamps with 1923 cancellations which apparently pre-date the introduction of the scheme, and it seems odd that almost all of the Tea stamps on the Cinderella market are cancelled during the 1920s.

Acknowledgment

My thanks to Mr. J. Warmer A.C.I.S., Secretary of the Tea Clearing House, for his valued help in compiling this information.



ARA Ed note: There is another type of overprint known, which consists of a Zorro-type zigzag (and backward) slash similar to a Z. Purpose unknown, as with the others. This overprint is illustrated below. Anyone who can supply the data necessary to define/explain these overprints is welcome to write to your TAR Editor.

ARA AUCTION NO. 21

Closing Date May 3, 1980

IMPORTANT NOTE: The minimum bid has been increased to \$3.00 and no bid under that amount will be entered. All bids to be in multiples of 25¢. The Bid Sheet or a reasonable copy, approximately the same size, and with space to put the award price, MUST be used except by overseas members. Prices for listed US issues are from 1980 Scott. Any lot is returnable if unsatisfactory. NO PHONE CALLS WILL BE ACCEPTED ON CLOSING DATE, except a family member will accept bids only, on that date.

USIR Listed Revenues

1	R135P3 PROOF on India, VF, wide mgns Photo---CV 18.00
2	R32a (2F-VF) 4 wide mgns, SON oval HS "B.D.Clark & Co./Commercial Wharf/Boston---CV 15.00
3	R41a (1VF) prtd SL "J.J.M./AUG 11-63" Photo---CV 20.00
4	R45a (2VF) SON HS "T.P.R." 3 huge, 1 good mgn, closed tear, pinhole---CV 12.00
5	R50a (4VF) 4 good mgns, angles close at sides, SON red SC HS "W & J.O.B." closed tear---CV 12.00
6	R51a (1F-VF) 4 wide mgns, blue HS, thins---CV 22.50
7	R57a (1VF) ms, 4 wide mgns, closed tears---CV 12.00
8	R67a (1VF) ms, 4 lrg mgns, closed tear at crease15.00
9	R68a (1F-VF) red HS, 4 wide mgns, closed cut in margin 3mm long Photo---CV 25.00
10	R75a (4F-VF) 2 good, 2 small mgns, ms cxl---CV 20.00
11	R76a (5F) ms, 2 huge mgns, sheet mgn bot, angles into stamp at left---CV 25.00
12	R78a (4F-VF) red HS, 3 good mgns, bot angles close CV 12.00
13	R85a (4F) blue HS, thin---CV 40.00
14	R86a (4VF) ms, 1t crease Photo---CV 35.00
15	R98a (2F) ms, 4 good mgns, slightly toned---CV 20.00
16	R1b (4F) blk ms, good imperf mgns---CV 13.00
17	R2c (5F) uncxld Photo---CV 05.00
18	R4c (4F-VF) HS cxl "K.S. & Co."---CV 4.00
19	R7c (2VF) SON red viol circ HS "MOHAWK VALLEY BK"7.50
20	R8c (2F) red SON HS "J.S.A.", nubbed corner perf 7.00
21	R8c (4F) ms---CV 7.00
22	R12c (2F) HS, few short perfs---CV 8.00
23	R14c (4VG-F) HS, closed tear---CV 10.00
24	R17c (5VG-F) ms, nubbed corner Photo---CV 50.00
25	R21c (4F-VF) ms, grey shade Photo---CV175.00
26	R28c (4F-VF) SON HS "NAT. SVGS. BK/Wheeling,WV. 4.00
27	R37c blk of 4 (4VF) blue oval HS SON perf defs 3.50
28	R38c (4F) pen cxl (line)---CV 8.00
29	R45c hor pair (4VF) ms CV 30.00---MB 10.00
30	R50c (4VF) SON HS, few blunt perfs---CV 10.00
31	R50c (2F) ms, few short perfs---CV 10.00
32	R50c hor pair (4VF) 1t blue ms CV 45.00---MB 20.00
33	R51c (2VF) SON HS "B.B. & Co." few short perfs 15.00
34	R51c (4F) red ms cxl, 1t crease---CV 15.00
35	R51c (6F) SL HS "PAID"---CV 15.00
36	R58c hor pair (4F-VF) ms ---CV 5.00
37	R62c (5F) ms, perfs just cut bottom---CV 10.00
38	R65c (1VF) small SON circ HS "W.C.P. & Co."---MB 3.00
39	R70c hor pair (5F-VF) ms---CV 5.00
40	R73c (5VF) ms, perfs just cut right Photo---CV 00.00
41	R73c (6F) HS Photo---CV 00.00
42	R74c (5F) ms, 1t crease, perfs just cut left CV 55.00
43	R76c (4F-VF) ms---CV 13.00
44	R76c ms, perfs close left---CV 13.00
45	R77c (4VF) SON HS "W.C.P. & Co." few short perfs20.00
46	R77c (4F) HS perfs close at right---CV 20.00
47	R77c (5F) blue HS, perfs just cut right---CV 20.00
48	R79c (4VF) ms thick paper Photo---CV 40.00
49	R79c (4F) HS, mgn tears, short perfs---CV 40.00
50	R79c (4VF) HS, closed 2mm margin tear---CV 40.00
51	R80c (4VF) HS, 1t violet shade---CV 25.00
52	R80c (5VF) blue HS, bwn shade, thick paper, 1t crease
53	R80c (5F) blue HS, perfs cut right, lilac shade 25.00
54	R83c (4VF) SON HS "WOODRUFF & ROBINSON" short perfs
55	R83c (4F-VF) small circ SON HS "M.T. & Co." perf defects---CV 15.00
56	R83c (6VF) ms, perfs cut bot & left, pinhole-CV 15.00
57	R86c (2F) blue SON HS "BABCOCK BROS" short perfs 6.00
58	R87c (4XF) red SON HS "EDW.PETERS & Co."---CV 17.50
59	R87c (5VF) blue SON HS "M.MORGAN'S SON"---CV 17.50
60	R87c (5F) ms, small thins---CV 17.50
61	R90c (5F) ms, emboss cxl, perfs just cut left CV35.00
62	R91c (4F-VF) ms---CV 8.00
63	R91c (4F-VF) blue HS, perfs just cut F/L at bot 8.00
64	R91c (5F) ms, short perfs two sides---CV 8.00

65	R92c (4F) ms, few short perfs-----CV 10.00
66	R96c (4VF) ms, 1 pulled perf-----CV 13.00
67	R96c (4F-VF) blue SON HS "1st NB of Phil"-----CV 13.00
68	R97c (5VF) ms, perfs just cut rt Photo-----CV 45.00
69	R100c (2VF) SON circ HS "MERRIMACK MFG" 2mm closed margin tear Photo-----CV 40.00
70	First Issues mix of 37 w/HS cancels incl SON'sSB 20.00

1st Issue Varieties

71	R15c, 3 copies ea w/diff part of plate inscript. at bottom-----SB 7.00
72	R15c DBL TFR listed T-15-----CV 25.00
73	R15c DBL TFR listed T-15a-----CV 15.00
74	R15c DBL TFR 1mm shift in top & bot panels & in all four numerals (not T-15 or T-15a)-----SB 10.00 (for photo, see Dec '79 AR pg 207)
75	R15c DBL TFR all over shift-----SB 10.00
76	R15c DBL TFR "eyebrows" in bot numerals & shift in "CENTS"-----SB 5.00
77	R15c DBL TFR in all 4 numerals & downward shift in "TWO"-----NB 5.00
78	R15c DBL TFR, upper left corner double-----SB 5.00
79	R15c DBL TFR, left frame lines double-----SB 5.00
80	R24c DBL TFR throughout (oF-VF) CV 25.00-----SB 10.00
81	R27c DBL TFR in "US"-----NB 3.00
82	R59c (6VF) cracked plate thru "C" of Mortgage CV10.00

1st Issue Special Cancels

CUSTOM CANCELS

83	Red SL "DEP-DUTY-EXCESS" R70a 3 wide mgns---SB 5.00
84	Same on Ro.c (4VF)-----SB 5.00

MINING CANCELS

85	CHOLLAR POTOSI M. CO. lrg blue R48c-----NB 3.00
86	Same, fine black dbl circ R44c-----NB 3.00
87	"E.B.MINING CO" (Eureka Bend) R4c-----NB 3.00
88	Gould & Curry Silver M. Co. R43c pinhole-----NB 3.00
89	"N.SM. Co. of NEV. SON circ R48c-----SB 4.00
90	"OPHIR CO/SF" F-VF SON circ HS, R48c-----NB 3.00
91	"SAVAGE M. CO/SF" VF blue oval HS R48c-----NB 3.00
92	"SAVAGE MINING CO/SF" blk dbl circ HS, R48c-----NB 3.00

WELLS, FARGO CANCELS

93	"W.F. & CO." small black oval VF Roc-----NB 3.00
94	"W.F. & CO." small blue oval VF Roc-----NB 3.00

INSURANCE CANCELS

95	"Equit. Life Assur. Soc." partial blue circ. R46c
96	"GERMANIA LIFE INS CO" DS cxl R44c-----SB 4.00
97	"GREAT WEST INS" avg HS on R43c-----NB 3.00
98	"LEBANON MUTUAL INS" red oval R37c-----SB 4.00
99	"MUTUAL BENEFIT FIRE" (Boston) VF blue R15c-----NB 3.00
100	"NEW ENGLAND MUT. LIFE" blue oval R44c-----SB 4.00
101	"N.Y. MUT. INS" black SON on R15c-----NB 3.00
102	"NORTHWEST MUT. LIFE" oval cxl R54c-----NB 3.00

RAILROAD CANCELS

103	Bellafontaine RR #B-2 1t cxl on ea, pair Roc---SB 0.00
104	Boston & Albany #B-oG R15c off center-----SB 4.00
105	Boston & Hartford & Erie #B-11 on R84c-----SB 5.00
106	Central of NJ #C-oC XF green R15c-----MB 3.00
107	same, #C-oB XF R15c-----L-MB 3.00
108	same, #C-oG VF blue R15c-----MB 3.00
109	same, #C-oD XF on R15c-----MB 3.00
110	Central Pacific #C-7A fair SON on R68c-----MB 3.00
111	Chicago & Alton #C-9 blue, R43a (mgns close at sides) CV 25.00

112	Cinn, Dayton & East. #C-17 VF on R6c-----MB 3.00
113	Cleveland, Columbus, & Cinn. #C-21 on R36c---SB 5.00
114	C.O.R.R. manuscript cxl VF R15c-----MB 3.00
115	Del. Lakawanna & West. #D-2c partial cxl R35c SB 4.00
116	Detroit & Milw #D-3B VF blue on R69c-----MB 3.00
117	Fitchburg RR #F-1F R44c (SE)-----SB 5.00
118	H.P. & P. RR #H-3A VF blue R24c-----MB 3.50
119	L.M.&C.X RR #L-7A 1t cxl on R6c-----MB 3.00
120	L & N RR #L-10C blue partial R27c w/DT-----MB 4.00
121	L.N.A. & C. RR #L-13 VF blue R15c-----MB 4.00
122	Mich Central #M-8C fair SON R52c-----MB 3.00
123	MCRR #M-8C-1 VF R30c with defect-----MB 3.00
124	MCRR #M-8F VF on R69c-----MB 3.00
125	MCRR #M-8N VF blue cxl on R27c-----MB 3.00
126	MCRR #M-8T VF blue R15c-----MB 3.00
127	Mich & Lake Shore #M-9 fine blue HS R69c---MB 3.00
128	NY & New Haven #N-9A partial blue R44c-----SB 3.50

129 NYCRR #N-11 R44b-----SB 4.00
 130 NYCRR #N11-C1 blue on R15c, R40c, R42c-----SB 6.00
 131 NYCRR #N-11c XF on R6c-----MB 3.00
 132 NYCRR N-11C-1 blue XF cxl on R15c-----MB 3.00
 133 NYCRR #N-11J light cxl on R27c-----MB 3.00
 134 NYCRR N-11J VF on R6c-----MB 3.00
 135 NYCRR #N-110 fine cxl R15c off-center-----MB 3.00
 136 NYCRR #N-11Q blue SON R6c-----MB 3.00
 137 NYCRR #N-11Q XF cxl on R15c-----MB 3.00
 138 NYCRR N-11Q-1 VF blk, R15c on po-----MB 3.00
 139 NYCRR #N-11T blue cxls on R16c, R20c, R42c, R58cSB10.00
 140 NYCRR #N-11T XF blue R15c-----MB 3.00
 141 O & M RR #0-2 VF black on R24c-----MB 3.00
 142 P & R RR #P-6A VF on R15c-----MB 3.00
 143 P & R RR #P-6B XF w/o date R15c-----MB 3.00
 144 P & R RR #P-6B1 VF on R5c-----MB 3.00
 145 P & R RR #P-6B2 mss date, VF R5c-----MB 3.00
 146 P & R RR #P-6C XF cxl on R6c-----MB 3.00
 147 P & R RR #P-6E VF cxl on R6c-----MB 3.00
 148 P & R RR #P-6M VF on R15c-----MB 3.00
 149 P & R RR #P6M VF on R15c-----MB 3.00
 150 P & R RR #P-6N fine cxl R15c-----MB 3.00
 151 P & R RR manuscript cxl, VF on R15c-----MB 3.00
 152 Reading & Columbia #R-1 F-VF cxl on R5c-----MB 3.00
 153 Same, R-1A VF on R15c-----MB 3.00
 154 R&G RR #R-9A mult blue cxl, fair strike R44c MB 3.00
 155 Seaboard & Roanoke #S-27B blue partial R44c--MB 3.00
 156 Seaboard & Roanoke #S-27E-1 (mss cxl) R44c (6F) 3.00
 157 Union Pacific #U-2A R52c (defects)-----MB 3.00
 158 Union Pacific #U-2A on R15c VF-----MB 3.00
 159 RR cxls on R163, 26 diff incl 5 prtd-----SB 15.00

 Members with unlisted RR cancels should advise member
 Henry Tolman of these so that they can be included in
 his update of Shellbear's RR cancel listing.

PRINTED CANCELS

160 "L.C. & Co./JULY/1863" R2c (defect) Photo---CV 65.00
 161 "Newbauer & Co./Aug 15, 1867" R13c (5VF)---SB 4.00
 162 "Ruth & Fleming/Balt." unused R3c SE top---SB 5.00
 163 "S.H. & Co./Aug/1865" (Sam'l Hart) R28c perf def5.00
 164 "S.R.V.D./Jan/1869" (Van Duzer) R3c SE top---SB 7.00
 165 S de V prtd cxl R5a (4VF) ms date-----SB 4.00
 166 "Y.del V. & Co./MAR 10-63" SL on R52c closed tear
 167 "T.K. & CO." SL on R44c possibly HS-----SB 4.00

SPECIAL CANCELS

168 Masonic Emblem (compass) blk cxl R15c Photo---MB 7.00
 169 "F.C.S" SL cxl R25c (4VF) looks prtd-----MB 3.00
 170 "RICE. BRO." SL blue HS R15c repaired-----MB 3.00
 171 "SCOTT, CAPRON & CO" in fancy frame R44c-----MB 3.00
 172 "H.TEL.OFF" R19c (Hotel Telog Office?)-----MB 3.00
 173 "KIDDER PEABODY?BOSTON" (Stockbroker) R46c-----MB 3.00
 174 "WATER DEPT/Phila" lt SON circ cxl R15c-----MB 3.00
 175 "PENNSYLVANIA COAL CO" blue oval R15c-----SB 4.00
 176 "BOSTON WATER POWER CO" oval HS SON slightly
 smeared but still nice R44c-----SB 4.00
 177 "Seamless Clothing Mfg Co/NY" VF circ HS R15c MB 3.00
 178 "--/Clk Sup. Ct. Balt. City" R29c (5F-VF)---CV 6.00
 179 "JOHN R. PATTON/Lumber Merchant" lrg partial oval
 on R15c-----MB 3.00
 180 "D.A. COREY/FITCHBURG/MASS/--Goods & Carpets" R15c3.00
 181 "TIFFEN AG'L WORKS/TIFFEN, OH" SON R15c-----MB 3.00
 182 "NASHUA GLAZED PAPER CO/NASHUA, N.H." R15c-----MB 3.00
 183 "MERIDEN CUTLERY CO/NY" fine blue circ R15c-----SB 4.00
 184 "AMES FLOW CO. partial blue oval R84c-----MB 3.00
 185 "National Stove Works/NY" fine cxl R6c-----SB 4.00
 186 "Van Valkenburg & co/NY/GOLD PENS" SON R15c-----SB 4.00
 187 "HAZARD POWDER CO/NY" SON R6c-----MB 3.00
 188 "PHELPS, DODGE & co" (Copper Co.) SON R6c SE---MB 3.00
 189 "THE MARINE CO OF CHICAGO" SON R15c, pinholes MB 3.00
 190 "MFG OF SMITHYS/PATENT SPRING BEDS" partial R15c 3.00
 191 "LOWELL MACHINE SHOP" SON R15c-----MB 3.00
 192 "PARKER & PERKINS/FISH & PROVISIONS" VF blue oval
 R15c-----MB 3.00
 193 "N.J. BRADLEE/Architect-Boston" fine circ R15c SB 4.00
 194 "RECEIVED/BY CHECK" in small thin oval R24c---MB 3.00
 195 "WELLS, Fargo & co./CARSON" blk ds light SON R15c 3.00
 196 "DR.D.H.S. & CO" (Seelye) R22c (6F)-----SB 5.00
 197 "E.B.CLOCK/DRUGGIST/AND/CHEMIST" circ HS R22c
 poor copy-----MB 3.00
 198 "M & C C OF BALTIMORE" 3 diff HS cxls + mss cxls
 on 18 1st issues, diff cxl/value combinationsSB 10.00
 199 Red HS cxls on 1st issues, 12 diff-----SB 7.50
 STEAMSHIP CANCELS
 200 "AMERICA" SL blue #P1-H R68c (4VF) h/bone cxl SB 8.00

201 "CHINA" #P-1J blue SL HS R68c (4VF) -----SB 10.00
 202 "CHINA" #P-1J blue SL HS R68c (6F) crease---SB 8.00
 203 "JAPAN" #P-1Q SL blue HS R68c (4VF)-----SB 10.00
 204 "GREAT REPUBLIC" #P-10 SL blue HS R68c (6F-VF) 8.00
 205 "CUNARD MAIL LINE" partial blue oval R55c-----SB 5.00
 NEWSPAPER CANCELS
 206 "THE AMERICAN NEWS CO" fine SON circ R15c---SB 7.00
 207 "N.Y.COMMERCIAL ADVERTISER" fine cxl R27c---SB 7.00
 208 "R.B.FORSTER & CO/MORNING CALL-SF" blue R15c-SB 5.00
 209 as above, entire cxl on 2 stp composite-----MB 5.00
 210 "SAN FRANCISCO/CALL CO. partial only, 30mm dbl
 circle on R15c-----MB 3.00
 211 "SAN FRANCISCO BULLETIN CO" R15c-----SB 5.00

USIR 2nd Issue On

212 R110 (2F) ms-----CV 9.00
 213 R117 (4F-VF) lt H/bone cxl-----CV 10.00
 214 R124 (4F) HS, lt c/cxl-----CV 9.00
 215 R124 (5F) ms, top selvege & partial inscript.CV 9.00
 216 R125 (4F) blk ms cxl-----CV 9.00
 217 R126 (5F) ms, perfs close bot & rt Photo---CV 35.00
 218 R147 (2F-VF) black ms cxl-----CV 15.00
 219 R148 (6VF) ms, perfs just touch top & left---CV 8.50
 220 R153 First Day cxl "Jul 1, 1898"-----MB 3.00
 221 R161 (2VF) mint blk of 4 + single-----CV 4.90
 222 R163r mgn strip of 6 w/plt #11441 & inscript.
 some separation, margin thin-----MB 3.00
 223 R177 (2VG-F) pch cxl, heavy thin, tear-----CV 20.00
 224 R198 (5F) blk HS, perfs cut right-----CV 8.00
 225 R638 (2F-VF) ms-----SB 10.00
 226 R667, 668, 670, 671, 674, 677 all (2VF-4VF) mint,
 R677 w/SE and gum disturbance-----CV 39.75
 227 R715 (1VF) uncxld, NG-----SB 20.00
 228 R715 vert pair (2F) ball pen cxl-----CV 30.00
 229 R730 (5F) HS & pen cxl, perfs cut top-----CV125.00
 230 US Revs 1898-1917 issues, mix of 285-----SB 10.00

Proprietaries

231 RB11b vert rt mgn blk of 12 w/partial inscript MB5.00
 232 RB6a (4F) perf defects-----CV 8.00
 233 "C.L. & Co.?Dec 9, 1878" prtd SL RB11b, blt corn 4.00
 234 "FRENCH PAD CO" SON oval, vert line pair RB13b SB6.00
 235 "HUMPREY'S HOM. MED" prtd circ cxl RB11a, thin MB3.00
 236 same cxl on RB11b-----MB 3.00
 237 same cxl on RB12b-----MB 3.00
 238 same cxl on RB12c (5F-VF) w/defects-----CV 20.00
 239 same cxl on RB14 (margin thin)-----MB 3.00
 240 same cxl on RB15a (thin)-----MB 3.00
 241 "N.V.B. & Co/Sep 5, '74" RB13b (2VF)-----SB 4.00
 242 SAME ON RB13b (5VF) nubbed corner-----MB 3.00
 243 "SETH ARNOLD" prtd cxl RB1a (2VF)-----SB 4.00
 244 RB11/RB15 9 stps w/HS cxls incl (prtd ?) "T.R"SB 7.00
 245 RB26p HH-7 looks nice but small scuff, thin---MB 3.00
 246 "ANTIKAMNIA" prtd, 7 diff dates RB28 w/defa---SB 14.00
 247 same cxl (1-26-1901) on RB29p (2VF)-----SB 5.00
 248 same cxl on 11 copies RB29, all diff dates---SB 30.00
 249 "C.M.CO." (Carter Medicine) 5 diff type 2-----SB 7.50
 250 "CENTAUR CO." 4 diff prtd, w/defects-----MB 3.00
 251 "H.B. & W." (Hance Bros & White) 7 diff dates---SB 10.00
 252 "J.C.A.CO." (J.C.AYER) 7 diff dates RB23//28---SB 15.00
 253 "T.B.D." (T.B.DUNN) 16 copies RB20 w/type 3 cxl,
 5 copies RB20 & 1 RB30 w/type 2 cxl, diff dates25.00
 254 J.Ellwood Lee monogram cxl, 7 diff RB20, 26, 31 SB12.00
 255 "E.F. & CO" (E.FOUGERA) RB25 (2), RB26 (4), RB28 (12)
 all diff dates, some w/defects-----SB 20.00
 256 "G.G.G." (G.G.GREEN) 3 diff dates type 1 RB26-SB 6.00
 257 "HOBSON/1901" RB22 (5VF) unused-----MB 3.00
 258 "H.H.M.CO" (Humpreys Homeopathic) RB23 (11),
 RB25 (1) all diff dates, few w/defects-----SB 20.00
 259 "DR.D.J. & S." (Dr. Jayne) 5 diff RB23, 25-----SB 10.00
 260 "K&M CO" (Keasby & Mattison) 5 diff RB21, 28---SB 10.00
 261 "Dr. K. & Co." (Dr. Kilmer) 8 diff RB25, 28---SB 12.00
 262 "MALTINE" violet pre-cxl on RB21 & RB28-----SB 6.00
 263 "M.M.CO." (Dr.Miles Med. Co) 4 diff RB23, RB28(3) 8.00
 264 "Paris Medicine /Company" 3 diff type 1 RB23---SB 6.00
 265 "P & T" (Park & Tilford) RB28(2), RB22 defects SB 5.00
 266 "P.P.Co." (Porous Plaster) type 2 5 diff dates,
 RB23, few with defects-----SB 10.00
 267 "L.E.P.Med.Co" (Lydia Pinkham) 7 diff RB23, 28-SB 15.00
 268 "P.D. & CO" (Potter Drug&Chem) 8 diff RB23---SB 18.00
 269 "THE PISO CO./1898" red inverted RB23 perfs
 are trimmed off-----MB 3.00
 270 "R.C.CO" (Ripans Chem) 6 diff dates, red RB20 SB 12.00

271 "R.C.W., 7.18.98" (Rumford Chem) Ty 1 RB24-----MB 3.00
 272 "S.D.CO/4-5/1901" (Sheffield Dentifrice), red MD MB3.00
 273 "W. & R.CO" (Wells Richardson) 5 diff dates RB28SB12.00
 274 "W.M.CO/Nov 24, 1900" (Dr. Williams) RB20-----MB 3.00
 275 "W.D.M.A." (World Disp. Med. Assoc) 4 diff RB23, 28 SB 10.00
 276 "J.W. & BRO" (J.W. Wyeth) type 9 7 diff RB23, 25 SB15.00
 277 "J.W. & BRO" type 8, 7 diff RB23, RB25-----SB 15.00
 278 Prtd cxls on B/S Props, 15 diff cos, none incl
 in prior lots above, 18 stamps-----SB 40.00

The above lots with printed cancels (or pre-canceled) stamps may contain items with various defects as is common with the intended usage. Information on the exact dates or condition in the lots will be provided on request if SASE is enclosed.

279 B/S props w/prtd cxls, 10 diff cos, most w/defs 15.00
 280 B/ships, 125 Docs, 12 Props w/mostly readable HS cxls + 13 w/prtd cxls-----SB 15.00
 281 B/S Props 100 copies w/clear HS's, all values SB15.00
 282 RB20-31 compl, all w/ HS cxls-----SB 7.50
 283 RB64 (2VF) viol HS cxl "C.B."-----CV 6.00
 284 1914 black Props, 7 w/4 prtd, 3 HS cxls, diff SB 4.00
 285 RB32/57 black Props, 22 stps w/HS cxls-----SB 10.00

F.D.'s, Stock Tfr, Wines, Playing Cards

286 RCL-RCL5 less #2, 3A avg to better, none SE---MB 3.00
 287 RG20 (2F) ms, DBL TFR, out cxl-----CV 15.00
 288 RG20a (1VG) hvy c/cxl, orange numerals-----CV 6.00
 289 RD185 (4VG) 1t varnish, p/in-----Est. CV 75.00
 290 RD206 (4VG-F) 1t stain, p/in-----CV 5.00
 291 RD335 (2VG) c/cxl, glue stains-----SV 25.00
 292 RE19 (4F) prtd "M.D.C./3/5-19-33"-----SV 12.50
 293 RE39 (4F-VF) MNH-----CV 8.00
 294 RE56 w/stub (1VF) 1t HS-----CV 12.00
 295 RE105 (2F) HS,-----CV 6.00
 296 RE181 (3F-VF) viol HS-----CV 20.00
 297 RE196a "DOLLAR" error (2F) blk HS, 1t varnish SB10.00
 298 RE196a (2VG) p/in, 1t varnish-----CV 12.50
 299 RE198, RE198b (3F-VF) off ctr, uncxld-----CV 28.00
 300 Wines, RE2//RE199 54 diff avg to berret cond SB 15.00

301 Wines, mix of 196 (sorted) RE34//RE153 plus 346 copies of RE43-----SB 55.00
 302 RF4 (2VF)-----CV 15.00
 303 RF9 (3F-VF) violet surcharge, mgn defect-----CV 5.00
 304 RF9 (3F) black surcharge, mgn defect-----CV 5.00
 305 RF9c (3F-VF) black surcharge-----CV 6.50
 306 RF9c (3F) violet surcharge-----CV 6.50
 307 RF11 (2F-VF) "N.Y.C.C.Co."-----CV 20.00
 308 RF12 (2F) crease-----CV125.00
 309 RF18 (2VF) "P.P.C.Co./8¢" carmine-----CV 10.00
 310 RF18a (2VF) red surcharge "P.P.C.Co."-----CV 10.00
 311 RF20 (5F) mgn scuff, pre-cxl "NASCO" Hoover CV 32.00
 312 RF23 blk "R.P.C./CO/DIV/USPC CO" Noble #PC62 surface defect at crease-----CV 19.00
 313 RF27 red "CDC/CO./DIV./USPC CO" down, #PC163a CV 20.00

Narcotics

314 RJA33, 34, 36, 39 all w/SE, R39 used-----CV 6.75
 315 RJA9//55b + #77 incl 51d, 52b 22 diff, few def SB10.00
 316 RJA42b//55b 9 diff-----CV 9.80
 317 RJA6 (1F) blk cxl, small defect-----CV 5.25
 318 RJA53b (2VF)-----CV 7.00
 319 RJA59b, RJA77 (59b w/thin)-----CV 9.00
 320 RJA67a (4VF)-----CV 10.00
 321 RJA9-10 (4VF) blue green HS, both SE-----MB 3.00
 322 RJA42a//46 11 stps, 4 diff-----CV 4.90

Revenue Stamped Paper

323 RN-A2a on used 1866 Receipt-----Est CV 50.00
 324 RN-D3 on pair unused checks, Natl New Haven Bank vignette of Beehive-----CV 10.00
 325 RN-B20 on 1869 Receipt-----CV 10.00
 326 RN-Bla 1866 Wm. Topping Receipt-----CV 15.00
 327 RN-C7 lrg unused ck "N.F.Moore/Banker" vignette of RR engine & girl. Import's & Traders NB of NY, check has small margin defects-----SB 45.00
 328 RN-C17 Receipt Benedict & Hall/Boot & Shoes SB 10.00
 329 RN-D1, -F1, -G1 Lanman & Kemp cks (Merchants Ex Bk) 10.00
 330 RN-D4 1st NB/Providence VP, c/cxl-----MB 3.00
 331 RN-G1b, NB Chambersberg, Pa.-----SB 5.00

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 50¢; to \$25 by \$1; to \$50 by \$2; to \$75 by \$3; to \$100 by \$4; over \$100 by \$5. Lots may be grouped upon award if bidding warrants.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MAIL TO:

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

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

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

CENTERING

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

APPEARANCE (Comparative)

- S-Exceptional
- XF-Extra Fine

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

ABBREVIATIONS USED

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

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

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

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

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

```

368 RZ12 VF used-----CV 7.50
369 RZ14 VF used-----CV 10.00
370 RZ15 VF used-----CV 10.00

```

Taxpays

371	Beer Stp, 1871 1/2BBL #23A grey silk, defects--CV	7.50
372	" 1871, 1/8BBL, 1/2BBL major defects-----SB	10.00
373	" 1875 #33, 1878 #38D, 40B, 42E avg w/defs--SB	7.50
374	" 1878 #40D, 40E, 42E w/defects-----SB	4.00
375	Dept Agr. Meat Insp Stp 1891 Wilson-Sec(Howard)	3.00
376	Dist Spirits 1st Ser 1872 20 gal w/l cpn-----MB	8.00
377	" " 1 gal blk on blue w/cpns, red opt'Act of 1938", paper with slightly faded spots-----MB	3.00
378	Food Order stps 1941 "USDA" 25¢ blue & orange MB	3.00
379	Liquor Strips; 27 red, 15 green most w/prtd cxls	20.00
382	Oleo, FE61 18 LB 1931 VF, 1t wrinkle-----MB	3.00
383	" FE70 1931 orange 30 LB VF-----MB	3.00
384	" FE71 1931 orange 32 LB VF p/in cxl-----CV	7.00
385	Tax Exempt Potatoes, 2# compl booklet of 8 panes of 12 stamps, VF-----MB	30.00
386	same except 50 #, 8 panes of 12 stps, VF-----MB	30.00
387	Same, 2# & 50# panes of 12 of each VF-----MB	8.00
388	STS, Pract. Dispensing Opium 1921 \$3 VF exc toned paper-----SB	10.00
389	as above, 1925 \$3 VF exc crease, toned paper-SB	10.00
390	as above, 1932 \$1.00 VF-----SB	7.00
391	as above, 1938 \$1.00 VF-----SB	7.00
392	as above, 1950 \$1.00 on yellow, VF-----SB	7.00
393	Snuff 1883 1/2 LB TEL67 grn paper, spliced, defs	4.00
394	Tobacco, 1883 10 LB TF183A green, avg w/sm defs	3.00
395	as above, TF183A w/4 cpns at left, defects--SB	5.00
396	" 1902 4 LB (LINCOLN) TP264A, torn end, defsSB	4.00
397	" one oz, Springer #TF734,754,786,831 avg CV	7.25
398	" Tinfoil rev 1 oz yellow J.T.Mason "GOLD DUST" N.J.Bagley dated Jun 2, 1874 edge defs-----SB	15.00
399	Taxpads, 16 diff 1872-1917 tobacco,cigars, etsSB	5.00

State Revenues

400 Kansas cigarette strips 13 diff VF Belling CV 11.35
401 Louisiana Lottery 1869 #LY2 6 1/4 blue VF unused
Photo-----MB 50.00

21 —

ARA Auction 21

AMERICAN REVENUE ASSOCIATION

D. L. Duston—Auction Mgr.

1314-25th Street

Peru, Illinois 61354

Closing Date May 3, 1980

Name _____

and

address

Inv. Sent	Pay't Recd.	Lots Sent
-----	-----	-----

[illegible]

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

402 NY Stk Tfrs, mix of 294-----SB 77.50
 403 State Revs, mix of 264 from 21 states-----SB 15.00
US Possessions, Cinderella's, & Misc. Lots
 404 Hawaii, Officials 11, 02 mint hvy hinge-----SB 10.00
 405 " KAHULUI RR CO. 6¢ red, 18¢ blk unused, fineSB10.00
 406 Philippines, Postal Svgs stps 1,2,5,10,20 peso
 small size; 50,100P large, all "B" -----SB 5.00
 407 Virgin Islands, R68 2¢ perf 12x12½ (1VF) MNH
 margin block of 8 w/plate #-----SB 5.00
 408 PS5 Postal Svgs Card VF used w/9 stps (1 def)MB 10.00

 409 Treasury Savings Stp TSl (2VF) uncxld, no gum
 perf 4 sides RARE (two lots) Photo as mint CV1750.00

 410 as above except stamp has SE at bottom CV \$1750.00
 411 Teleg. 10T2 (1VF) mint, 1t hinge-----MB 40.00
 412 Postal used as rev, Scott #73 2¢ blackjack used
 as rev on 1864 NYGRR payroll voucher, pinholesSB100.00
 413 Rev used as postage R155 on small 1904 cover-SB 5.00
 414 WX10 (3VF) used, uncxld, perf 4 sides-----CV 7.50
 415 Fractional Currency Series 1874 25¢ blk/red SB 25.00
 416 Postage Currency 5¢ Scott #5 cut close o/w VFCV117.50
 417 same, 25¢ Scott #7 cut in at top o/w VF-----CV 30.00
 418 Int'l Phil Exh 1913 set of 5 colors + 2 w/opt,
 most VF mint, gum dist on 2 stps, 1 def Photo SB25.00
 419 as above, mint sheet of 50 RED seals-----SB100.00
 420 Musgroves Nat'l Bus College 3¢ org (4F) SE---MB 3.00
 421 Warranty Deed, Mich 1871 w/R55 & 2 R81c ms---SB 5.00
 422 Stk Ctr Mo,Kansas & TX RR 1890 w/Dutch rev---MB 3.00
 423 Stk Ctr 1869 Flint & Pere Marq RR R44c emboss SB10.00
 424 Stk Ctr 1901 Mich Wheelbarrow & Truck Co., vignette
 of LINCOLN w/R171 & 2 R184 revs-----SB 5.00
 425 WILKIE FOR PRESIDENT items, "No Third Term" etc.
 collect of labels, seals, etc 20 diff VF---SB 25.00
Canada, Great Britain, British Colonies
 Canada
 426 R305a Booklet pane of 4, VF MNH corn crease---CV 7.50
 427 R347 (4VF) mint NH-----CV 7.50
 428 R377 (2VF) hvy thin-----CV 20.00
 429 Unemployment Ins (25x21mm), 16 diff-----SB 4.00
 430 Accumulation of 880 mostly Excise & War Tax SB 22.00
 431 Quebec, Prohib. R131 p-12;R132,135 p-11 defs CV 5.00
 432 Nrid Cigarette 1904 "10" purple p-12, Brandon
 #NT-101a (2VF) but w/defects-----CV 6.00
 GBBAT BRITAIN
 433 Estate Duty QV 10/0,£1.0,1.10,2.0,2.10 HS or
 mss cxls Booth #3-7-----SB 40.00
 434 " QV £1.10 surch on £2 Booth #12 hvy HS cxl-SB 10.00
 435 " QV £2.10 surch on £3 Booth #13, red HS---SB 10.00
 436 " EVII £1.10 rine used, not p/in Booth #14---SB 10.00
 437 " EDVII £2.10 rine used, HS Booth #15-----SB 10.00
 438 Land Regist EII 5,10,15,25,50p;£1 VF HS cxl--SB 10.00
 439 Probate QV 5/0-£6 compl 7 diff Booth #40-46 not
 p/in F-VF-----SB 50.00
 440 as above, p/in cxl o/w F-VF-----SB 30.00
 441 Current £1 Telephone stp (1VF) MNH-----SB 3.00
 442 Colorless embossed rev cutouts, 26 diff-----SB 12.00
 443 Embossed revs, collect of 328 1760-1870, incl 88
 colorless, 5 pink '65-'75, the rest vermilionMB 165.00
 444 Red Embossed Tax Imprints, "DUTY PAID/PROBATE or
 ADMIN."; + 9d (crown) & £45 (minerva) opt "INTEREST"
 SB 5.00
 445 " Crown design, 15 diff vals incl £12,15,20,25 SB5.00
 446 " Minerva,£1-£25, 16 diff values-----SB 20.00
 447 " Crown, £45,50,55,65,75,85-----SB 20.00
 448 " Minerva, £30,40,45,60,70,80,90-----SB 30.00
 449 " Crown, £95, £100-----SB 10.00
 450 " Minerva £100, £120,£150-----SB 20.00
 451 " Crown £200; Minerva £200-----SB 15.00
 452 " Crown & Horses £300; Minerva £300-----SB 20.00
 453 " Minerva £400-----SB 10.00
 454 " Minerva £500-----SB 12.00
 455 " Crown & Horses £600 (crease)-----SB 15.00
 456 " Minerva £500 & £250 on one piece-----SB 20.00
 457 Prtd Receipts, 20 with vars postals used as
 revenues, 1950-60's-----MB 3.00
 INDIA
 458 Spec Adhesive ED VII 1R to 10R less 9R #98-106,107
 SB 4.00
 459 Rajkote State revs, 15 diff-----MB 3.00
 460 153 diff revs to 20 rupee-----SB 40.00

461 6 stpd paper documents + 2 cut sgs + 6 part Docs
 w/20 adhes revs + 60 diff revs/telegs-----SB 15.00
 461A QUEENSLAND, Tall Numeral Impressed Duty,
 69 values complete to £1000-----MB 80.00
 462 Same, 66 values to £1000 missing 9d,25/0,£400
 MB 60.00
 463 same, 6d & £9 on Safety Paper ca 1943 scarce SB 5.00
 464 same, 16 vals incl £14,20,50,60,90,200 all with
 scarce "Townsville" brown cancel-----MB 25.00
 465 same, 25 vals w/ scarce blue cxl for 'Rockhampton"
 incl £30,40,60,70,100,200,300-----MB 40.00
 RHODESIA
 466 Current issue revs 1¢-\$20, 12 values MNH Face
 Value US\$55.00-----MB 50.00
Latin America
 ARGENTINA
 467 Mix of 450 Fed & Prov revs, mostly diff-----SB125.00
 468 Fed Comm Bills to 1918 675 diff to 100P-----MB125.00
 469 Comm Bills 241 diff 1878-1914-----SB 60.00
 470 Fed. Documents 133 diff 1878-1950 + 38 misc--SB 40.00
 471 Consulars to 1912, 65 diff + 25 other misc--MB 12.00
 472 Consulars, 64 diff 1887-1925-----SB 15.00
 473 B/Aires Prov & Mun, 485 mostl diff, hi denom incl
 post Forbin, some pchd or p/in-----MB100.00
 474 Cordoba 420 diff incl se-tenant pairs, hi den.MB60.00
 475 Cordoba incl Mun, 230 diff to 200P-----MB 40.00
 476 Corrientes, 20 diff to 100P-----MB 10.00
 477 Entre Rios, 35 diff revs-----MB 6.00
 478 Esperanza, 90 diff most post Forbin-----MB 25.00
 479 La Rioja, 19 diff revs, m/u-----MB 5.00
 480 Mendoza, 60 diff mostly mint-----SB 6.00
 481 Mendoza, 46 diff-----SB 5.00
 482 Salta, 135 diff most mint incl compl sets---MB 20.00
 483 San Juan, 57 diff + 19 diff Munic.-----SB 10.00
 484 San Juan 32 diff prov & mun 1909//1914-----MB 3.00
 485 San Juan Prov 1915 13 diff; Munic 1911,15 13 dif 3.00
 486 Sante Fe 1180 plus mostly diff Prov & Mun, incl
 se-tenant pairs, many hi denomination-----MB200.00
 487 Sante Fe Prov (195); Munic (77) all diff-----MB 50.00
 488 S/Fe Guia Capana, 135 diff to 250P-----MB 25.00
 489 S/Fe Contr. Directa, 110 diff to 500P-----MB 30.00
 490 S/Fe 1896 C-Dir,Guia 39 diff prs w/tal to.200P SB5.00
 491 S/Fe Impuest Gen, 70 diff to 500P incl prs---MB 25.00
 492 S/Fe Imp Gen "talons" 1908 28 diff to 500P; 1909
 20 diff to 100P-----SB 7.50
 493 S/Fe Patent Tax, 58 diff to 100P-----MB 10.00
 494 S/Fe Municipals, 140 diff-----MB 35.00
 495 Misc Prov & Mun, most scarce 60 diff Forbin CV 140fr
 496 San del Est, Mun de la Cap, misc prov 50 diff SB 7.50
 497 Tucuman Prov & Mun, 46 diff m/u-----MB 10.00
 498 Mix of several 1000's, 1 to 3 each, wt 10 oz MB200.00
 499 BRAZIL, collect of 320 diff Fed, 170 diff States,
 avg cond, few w/defects-----SB150.00
 500 COLUMBIA, 85 diff revs incl earlies, trianglesSB25.00
 501 " Passport pages (2) 5 diff Consl revs, 20P T/Nat3.00
 502 ECUADOR, accum of many 1000's revs, telegs, mostly
 sorted by design, early to '60's, abt 2# wt--SB200.00
 MEXICO
 503 Collect of 500+ mostly common-----SB 50.00
 504 US Occup opt Stevens #US 2A hor pair-----CV 8.00
 505 State Issues, Inst Prim, mix of 37 IP16//141 SB 20.00
 506 Papel Salado, Entire Documents, 1704-5 UN REAL
 imprints similar to RSP17, mss document-----SB 10.00
 507 same, 1810-11 RSP60 on unused sheet-----SB 5.00
 508 same, RSP78 but w/addtl 1814-15 seal unused sht 10.00
 509 same, 1826-27 RSP101 unused-----SB 5.00
 510 same, 1828-29 RSP104 unused sheet-----SB 5.00
 511 PERU, Document 5 sol 1866 Forb #4 (2VF) unused MB3.00
 512 " 104 diff revs, 1866-1940's-----SB 20.00
 513 " 84 diff revs, select cond 1867-1930's-----SB 15.00
 514 " mix of approx 700-750, 62 diff 1867-30's SB 70.00
 515 SALVADOR, 120 diff revs, most Forbin listed--SB 50.00
 516 " mix of 240 revs-----SB 25.00
 517 " Document stps 1904 Forb #s 91,124,126 full
 shts of 20; # 143 sht of 10, all folded SB10.00
 518 VENEZUELA, mix of 390 revs, Instruccions-----SB 30.00
Europe
 519 AUSTRIA, collect of 770 diff incl perf & paper
 varieties-----SB150.00
 520 " 445 diff revs (perf vars not counted)-----SB100.00

521 BELGIUM, collect of 195 diff + dups, half stamps
not counted-----SB 40.00
522 " mix of 85 revs + 82 half stps-----SB 15.00
523 " 40 diff revs + 9 halves, incl 14 1st issue MB3.00
524 BOSNIA & HERG, 65 diff incl perf vars, 36 face diff
SB 50.00
525 FINLAND, Forbin #40 (4F) few short perfs-----CV7.50fr
526 EASTERN EUROPE, 176 diff revs-----SB 50.00
527 FRANCE, Starter collect of 319 diff-----SB 75.00
528 " mix of abt 1000+ revs, few RR's, Colis Post 50.00
529 " mix of many 100's (4 oz) good var w/shades
MB 100.00
530 GERMANY, Cigarette stps & strips, 73 diff many
with defects-----SB 20.00
ITALY
531 Collect of 3,245 incl Cols & 633 Municipals,
in stock book, sorted-----MB400.00
532 " Federals 1988; Colonies 405; Stpd Paper 84;
Total 2,477 all diff exc for 56 items of mulits
or documents-----MB350.00
533 Italy & Cols, collect of 1870 in stock book--MB250.00
534 " 1400 revs etc, about 1000 diff-----MB 35.00
535 " Mtd collect of 768 diff incl Cols-----MB125.00
536 " Collect of 624 diff revs-----SB125.00
537 " mix of 100's (1 1/2 oz) abt 20% dupl-----MB 50.00
538 " mix of 650+ revs-----SB 25.00
539 " Consulars, 34 diff incl Forb #1-21 exc #16SB 50.00
540 " Consulars as above except #15 & #16-----MB 20.00
541 " Stk Exch (Borsa) 17 pairs, 6 singles, diff SB10.00
542 " 25 entire documents, mostly Bill of Lading
ca 1950-60's, all w/vars rev stamps-----MB 3.00
543 " Colonies, 42 diff revs-----SB 25.00
544 " Municipals, collect of 940 diff incl many
scarce items-----SB350.00
545 " Municipals, 345 diff-----SB 50.00
546 " " 281 diff incl some cxld on pc-----SB 50.00
547 " " 280 diff-----MB 30.00
548 " " Mun Ferrara "Cmi 20" surch inverted-----SB 5.00
549 JUGOSLAVIA, 85 diff revs-----MB 10.00
550 " Dups to above, 50 diff-----SB 5.00

551 LOMB-VENETIA 1850 75¢ Forbin #6a INVERTED CENTER
CV 150fr VF used-----SB 75.00

552 PORTUGAL, 200 diff revs; Colonies 120 diff--SB100.00
553 RUSSIA, Nijni-Novgorod Passport #3&4 p-13 1/2 CV 11fr
554 " 32 diff incl Consolate #7, Odessa #3-----MB 3.00
555 " mix of 365 revs incl few Serbia, etc incl
2 tete-beche blks 1923 issue-----SB 40.00
556 SERBIA, 71 diff revs incl invert opts-----SB 20.00
557 " Beer stp 1909 Forb #9 yellow & blk, avg--SB 5.00
558 SPAIN, 248 diff revs incl 43 lrg Sellos, 24
Soc Timbre, 25 Municipals, mostly Forb listMB50.00
559 " 145 diff revs-----SB 30.00
560 Spain (46), Portugal (36), Italy (64) + 14 mint
pairs, all diff revenues-----SB 12.00
561 SWISS, Passport "SURTAXE" Schiff #3 lfr red, def 3.00
562 " Canton Bern Stemple Schiff #7 2Rp green with
light impression of stp prtd on back CV 80fr
SB 20.00
563 " St. Gallen Stickereverbandes, 40Rp Forb #3
part sheet of 25, mint few defects-----SB 5.00
564 " Vaud Droits Reels Forb #8, 80¢ green full
sheet of 50, VF mint-----SB 5.00
565 " same, Forb #11, 2fr rose, sht of 50-----SB 7.00
566 " same, Forb #20 20fr yellow, sht of 50-----SB 7.00
567 " same, Forbin #21 30fr yellow, sht of 50--SB 7.00
Mid-East, Far-East
568 AFGHANISTAN, 9 diff revs, most Forbin listed-SB 10.00
569 IRAQ 9 diff revs; LEBANON 28 diff-----SB 5.00
570 ISRAEL, 22 revs on pc, 9 diff Bale #47//72--SB 7.50
571 " Palistine Ct Fees, w/o currency shown Gershon
Nos. 1-6 compl, 6 values, used-----MB 60.00
572 " same, currency shown #'s 7-12 6 vals-----MB 60.00
573 " same, value in mills 5m-500m #'s 15-21 (7)MB 22.00
574 " same, rare denom of above set 2m & 3m
2 values, used #'s 13 & 14-----MB 60.00
575 " same, entire document 1934 w/5 #21 500mils
& 1 ea 10,50,80mils #16-18-----MB 25.00
576 " similar document 1933 w/3 10mil #16, 1 each
100,200,500mil #19-21-----MB 12.00
577 " similar doc 1934 w/4 10m, 1 500m; small

pch hole in one 10m stp-----MB 12.00
577 " similar doc 1934 w/4 10m, (1 w/pch), 1 500mMB12.00
578 " 1933 Note w/4 5m (pen def in 1); 1 100m
w/small defect-----MB 12.00
579 " 1929 Doc w/4 5m #15 & 9 500m #21-----MB 40.00
580 " Palestine opt on 10m,50m,200m EGYPTIAN revs
for use in Gaza Strip, arabic opt only----MB 20.00
581 " Judacea Seals, 35 diff most OG-----SB 5.00
582 " same, 6 diff booklet panes, mint-----SB 10.00
583 IRAQ, Postal Tax, Scott RA1-6 + 2nd RA4 p-14 MNH
MB 45.00
584 " same, RA2 blk of 4, opt shifted right-----MB 90.00
585 " same, RA6 blk of 4 opt shifted down-----MB 90.00
586 " same, RA3 ovpt shifted up, MNH-----MB 12.00
587 JAPAN, unusual cinderella items 22 diff-----SB 5.00
588 " Documentary 1873 25 sen Plate A VF-----MB 7.00
589 " as above, thick paper, pinhole-----MB 4.50
590 " as above, thin paper, pinhole-----MB 4.50
591 " Registration 2s5r Fur #203 (3) perf 10,13,13 1/2 5.00
592 " mix of 143 revs, about 120 diff-----SB 15.00
593 TAIWAN, TV tax red/blk on foil-----SB 5.00
594 " Refrigerator tax, blk/red on foil-----SB 5.00
595 TURKEY, collect of 400 diff incl perf vars---SB120.00

World Cinderella's, Misc. & Mixed Lots

596 WWI Military Seals, mostly DeLandre) collect
of 418 diff, few with defects-----MB 125.00

597 Denmark RR stps, 215 diff-----SB 75.00
598 Germany RR stps, 225 diff-----SB 75.00
599 Germ. 1976-79 RR Commuter stps, Rhenische Bahn
36 diff, most VF-----SB 5.00
600 Nicaragua Telegraph stps, mix of 116, 33 dif SB 20.00
601 Spanish Seals & Labels, 170 diff incl shts---SB 5.00
602 Brit & Cols Red Cross seals, 8 stps, 6 diff--MB 3.00
603 G/B & Cols, seals, revs, etc 62 diff-----MB 3.00
604 Scand. Charity seals inc Dansk Kongo Mission,
56 diff-----SB 3.50
605 Worldwide seals, labels 1930-70, 130 diff---MB 3.00
606 Chas. Dickens Centenary Seal 1912 G/Brit VF--SB 5.00
607 Air Show Seal "NANTES-AVIATION-Aout 1910"---MB 3.00

Literature

608 "US INTERNAL REVENUE LAWS" 1867-70, 613 pgs
hard cover-----MB 25.00
609 "Amer. Revenuer" 1973 complete-----SB 5.00
610 "Amer. Revenuer" 1972 complete-----SB 5.00
611 "Amer. Revenuer" 1971 complete-----SB 5.00
612 "Priv. Die Prop Med Stps" Grifenhagen ATA
handbook #66, 78 pgs PB-----SB 10.00
613 "Springers Handbook-TAXPAIDS" 1970 5th Edition
36 pgs, PB, VF-----SB 7.00
614 "Case of Dr. Kilmer" Joyce, 1954 28pgsPB VF--SB 7.00
615 "BOSTON REVENUE BOOK" Published 1899 (Gossip
Reprint) VF Hard cover-----SB 15.00
616 "Rarities of the World" Siegal Auction Cats
1970 & 1975-----SB 10.00
617 "SPRINGERS TAXPAID CATALOGS" 1st, 2nd, 3rd, 4th
Editions, VF-----MB 35.00
618 "Rev. Stps of US" Sargent 1942 136 pgs HC---SB 15.00
619 "RAILROAD POSTMARKS of US 1851-86" (US Phil Classics
Soc), 1968, 379pgs, HC-----SB 25.00
620 "REV. STPS OF MEXICO" Stevens, 1st Edition, pages
only, pcd for 3 ring binder-----SB 15.00
621 as above except hard cover, VF-----SB 15.00
622 "FISCAL STAMPS OF US" Crouch, 15pgs, PB-----SB 5.00
623 "BOSTON REVENUE BOOK" 1st Edition (not the reprint)
bound in black Buckram hard covers, VF-----MB 55.00
624 REPRINT OF SLOAN'S COLUMNS, Bureau Issues Assoc.
1961, 467pgs, HC, VF-----SB 30.00

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. However, stamps will be sent at once if you
include an SASE. Many items are one of a kind, others
are available in quantity. Early response is recom-
mended. All items are returnable for any reason.

U.S. Revenues	PRICE
21-001 R7a (4F-VF) ms CV 6.00-----	3.50
-002 R50a (4VG) 1t cxl, 4 wide mgns, sm defs CV12.00--	3.50
-003 R52a (4VG-F) ms 3 nice mgns, close top, tear-----	6.50
-004 R57a (2F) 4 mgns, nice but w/defs CV12.00-----	5.00
-005 R69a (4VF) ms 2 good, 2 sm mgns CV4.50-----	3.00
-006 R70a (4F) ms 3 good mgns, just cut top, crease-----	7.50
-007 R89a (6VF) SON HS, mgns angle in 2 sides CV20-----	7.00
-008 R92c (4F) 1t shade, SON HS "Boatmen's Svgs Inst"	
pulled perfs at top CV10.00-----	4.75
-009 R69c DBL TFR pr shields, stp trimmed, defs-----	2.50
Special Cancels on 1st Issues	
21-010 Mich Cent RR #M-8C1 partial R30c-----	2.50
-011 Northern RR NH #N-30 VF on R15c-----	2.75
-012 same #N-30A VF blue on pc R15c (2VF)-----	2.75
-013 U.P.RR #U-2E fine on R27c-----	2.50
-014 Vt.Cent & Vt.Can RR #V-2A fine blue partial R15c2.75	
-015 as above, multiple, overlapping blue HS-----	1.00
-016 Harmony F&M Ins Co partial blue R15c-----	2.50
-017 NY Mut Ins Co. fair black partial R15b-----	1.50
-018 "B.S.B." SL HS (Brooklyn Svgs Bk) F-VF R15c-----	1.50
-019 "G.G.L." SL cxl on R24c or R27c avg cxl-----	2.00
21-020 "H.P.CO." SL HS R5c (def) VF cxl 3.00; Avg cxl 2.00	
-021 "F.C.S." SL HS vert or hor R9c; F-VF 2.00 avg 1.00	
-022 SL HS "CANCELED" 5x33mm composite cxl on 2 R15c 2.00	
-023 Boston Gas Light Co partial blue oval R6c-----	2.00
-024 Boston Water Power, partial oval on VF R44c-----	3.00
-025 Metropolitan Gas Lt, partial blue HS R15c F-VF--	3.00
-026 Pennsylvania Coal Co, blue partial R15c (torn)--	2.00
-027 STEINWAY & SONS (pianos) blue or blk HS on 5¢ to	
\$1 1st issues, each VF cxl \$3.00; avg cxl \$2.00	
-028 Manhattan Gas Light, blue or blk, light oval R24c3.00	
-029 "J.J.MARKS/Ship Chandlers" R15c (defect)-----	3.00
-031 Herman Bros & co, NY/COMMISSION, fine blue oval	
on R6c or R15c-----	1.50
-032 "ADVERTISER" partial cxl (NY Comm. Adv) R24c-----	2.00
-033 "C.R.CROCKER, Lumber/Dealer" DL oval R6c-----	3.00
-034 same, lrg SL oval, partial cxl R6c or R15c-----	2.00
-035 "Shipping & Commission Merchant" fine part R15c 1.50	
-036 same, full 35mm circ cxl on 4 stamp composite--	3.50
-037 "RUSSELL & ERWIN/MFG CO/NY" partial blue R15c--	2.50
-038 "FRED'K PROBST/NY sharp DC SON blk HS R6c or 15c .50	
-039 same, DC blue; SC blue, SC blk; 3 diff styles, ea 1.00	
21-040 "ISAAC P. COOK/Regist of Wills" VF, R24c or 27c.75	
-041 "DUNNELL/MANUFACT. CO." blue partial oval R6c--	1.50
-042 "HUDSON IRON CO" fine blue oval R15c-----	1.50
-043 same, dbl circle blue, VF cxl R6c or R15c-----	1.50
-044 same, lrg single circle, blue partial R15c-----	2.00
-044 same, mss cxl "H.I.CO" on R5c, R6c, or R15c-----	.50
-046 "H.T.MORGAN & CO" in octagon frame, R44c-----	2.50
-047 "WHITEHOUSE, SON & MORISON" in fancy rect frame--	2.50
-048 Scrip HS "Rec'd for" on R15c or R6c-----	1.50
-049 Script HS "L.R.S" in single circ cxl on R24c or	
R27c; SON cxl \$3.00; fine or partial-----	1.50
21-050 mss cxl St.N.O.Co. "(St.Nicholls Oil) R44, 48c--	2.00
-051 mss cxl "C.Oil Co" (Curtin) R44c or R48c-----	2.00
-052 mss cxl "CURTIN OIL CO." on R44c or R48c-----	3.00
-053 mss cxl "C.O.CO." (Curtin Oil Co.) R44c-----	1.00
-054 "M & C.C OF/BALT" oval HS R24c or R27s-----	.50
-055 same, 2 line circ HS R24c, R42c, R44c, R54c, each--	.50
-056 mss cxl "M. & C.C. of B." on R44c, R52c, R54c, ea--	.50
-057 "REDEEMED/A.L.WRIGHT, TR.M.CO." blue oval R24c--	2.00
-058 "TREAS OFFICE/PAID/Columbus, OH" DS blk R6c-----	1.00
-059 "A.MACE/Clk.Sup.Ct.Balt.City" VF blue R24 or 27c1.00	
21-060 "J.HARMON BROWN/REG OF WILLS" blue DC R24, 27c 1.00	
-061 "AUDITOR, P.A., ILLS/SPRINGFIELD" R27c-----	2.00
-062 "Geo Robinson/Clerk Superior Court" blue, R24c--	1.50
-063 "H.T.D/COUNTY CLERK" partial DC R25c (perf def)-	2.00
-064 "CLERKS OFFICE/STOLL CTY IOWA" blue oval R27c--	2.00
-065 "JOSEPH T. SACKE/CLERK" blue oval, R24c-----	2.00
-066 "HORACE BROOKS/OWEGO, NY/TIOGA CTY CLK" R27c--	2.00
-067 "WM.C.SMOCK/Clk Marion Cty" SON R24c, 27c, 60c, ea 1.50	
-068 "Clk of the circuit Ct/Frederick Co.Md" R23, 24, 27c	
each 2.00	
-069 "REGISTER OF WILL/Frederick Cty, Md" R24c-----	2.00
21-070 "ERIE COUNTY/CLERKS OFFICE" oval, R24c or 26c 2.00	
-071 "TREASURY OFFICE, OHIO/PAID" blue oval R6c-----	1.00
-072 HUMPREY "S HOM-MED CO, prtd cxl on RB12a or RB14a	
or RB14 b, all w/ dects, each-----	2.50
-073 "US CUSTOMS NY" blue 30mm circ on R69c, each w/	
the usual triangle pch cxl-----	1.00
-074 prtd B & M R RR/in NEB" on R163, small defs-----	1.00
-075 RE23 (4F) blue HS, MD CV 4.25-----	2.00
-076 RJA9 (4VF) MNH blk HS "NARCOTIC"-----	1.00
-077 RJA33, 34 avg cond w/defects-----	.75
-078 RJA36 avg cond w/defects-----	1.00
-079 RJA42a fine, glue wrinkles, MD's-----	1.25
21-080 RJA42b violet-----	.25
-081 RJA42d purple avg cond-----	.75
-082 RJA43a black, mult prtd cxl "E.L. & CO."-----	.50
-083 RJA43b red mult prtd "E.L. & CO."-----	.25
-084 RJA43b HS cxls-----	.25
-085 RJA44d purple, avg condition-----	.50
-086 RJA46b (1VF) thins-----	.50
-087 RJA46d purple (1F-VF) wrinkles-----	1.00
-088 RJA47a (1VF) glue wrinkles-----	1.50
-089 RJA47b (1F-VF) wrinkles-----	.50
21-090 RJA47d purple, fine but w/defects-----	1.75
-091 RJA50d pale purple, thick soft paper (4F) w/def 2.50	
-092 RJA51d purple (4F) exc bottle stain (1 pr avail) 1.50	
-093 RJA54b (1VF)-----	1.50
-094 RJA55b (2F-VF)-----	1.75
-095 Cust Fee RLi, 2, 3, 5 20, 30, 40, 60¢ F-VF-----	3.00
-096 RW14 (2VF) 1t sign, 1t crease CV 4.00-----	2.50
-097 RW17 (4F) signed-----	CV 4.00-----
-098 RW19 (2F) 1t cxl, 1t crease CV 4.00-----	2.50
-099 RW20 (2F) signed CV 4.00-----	2.50
21-100 RW21 (4VF) signed CV 4.00-----	2.50
-101 RW22 (2VF) signed CV 4.00-----	3.00
-102 RW25 (4VF) 1t sign, corner crease CV 4.00-----	2.50
-103 RW34 (2F) CV 3.50-----	2.50
-104 BEER, 1933 25 BBL VDH#170 1/2 sq.pch, p/in o/w VF 6.00	
-105 " 1942 100BBL VDH#186 1/2 sq.pch, p/in o/w VF--	10.00
-106 as above, block of 4-----	35.00
-107 Cigar strip 1910 TCl73A "12" F-VF-----	.75
-108 Dist. W/house Ser 1878 142x82mm, grn wmkd, pchd--	.50
-109 as above exc small size 84x75mm-----	.30
21-110 War Svgs stp, 25¢ green WS. NG, avg, sm defs, SE2.00	
-112 STK CTF Inland Utilities 1930 NY & US rev-----	1.00
-112 " " "R.C.WILLIAMS Co" 1938-9 stp. on ctf or on	
brokers sales slip attached-----	.50
-113 US Virgin Islands R68 2¢ p-12x12 1/2 (1VF) MNH,	
few blks of 4 pro-rata-----	.50
-114 P/Rico Sello de Rentas 6 diff 1¢-\$1 most w/defs-3.00	
-115 Postal Note, PNL-18 compl F-VF used-----	1.00
-116 Canada R379 Excise 8¢ on 6¢ imperf CV 3.50-----	2.50
-117 Cuba Pagos Estrado Forb #2 error, left stp w/ser	
No. and "INFERIOR"-----	2.50
-118 India 1868 Spec Adh Forb#30, 32, 34 27 copies of each	
2.50	
-119 India Ct Fee QV to Geo V, 25 diff, most pchd--	2.50
21-120 Lebanon, 6 diff revs-----	.60
-121 US Military seals, unit emblems 40 stps, 29 dif 2.00	
-122 Irish Sweeps seals, sht of 24, 20 diff-----	2.00
-123 Esperanto seals 46 stps, 21 diff incl pairs-----	2.00
-124 G/Brit Coronation seals, sht of 60 compl-----	2.50
-125 Germ 1977-9 RR Commuter stps Rheinsche Bahn	
45 stamps, 18 diff-----	3.00
-126 Belgium 1917 Xmas seal Prog Color Proofs, 7 items	
2.00	
-127 Boy Scout seals, 18 diff incl 2 Pr. of Wales--	2.00
-128 Netherlands, Military Res seals 52 diff-----	3.00
-129 Amer. Revenuer back issues Apr 70; Mch, Dec 71;	
May, Jun, Nov 72; Feb, Mch, May 75, each-----	1.50
PRICES REALIZED - AUCTION #20	
2-31.00, 3-10.50, 4-15.00, 5-11.00, 6-31.00, 7-9.50, 8-31.00, 9-	
10.00, 10-31.00, 13-10.00, 14-32.00, 17-20.00, 19-21.00, 20-9.00	
21-18.50, 22-9.00, 24-70.00, 25-21.00, 26-20.00, 27-10.00, 28-	
8.50, 29-8.00, 30-6.50, 31-28.50, 32-35.00, 33-17.00, 34-rtd, 35-	
6.00, 36-14.50, 37-18.00, 38-7.50, 39-5.25, 40-22.50, 41-22.50,	
42-15.50, 43-79.50, 44-7.00, 45-14.00, 46-5.75, 47-21.00, 48-47.	
00, 49-16.00, 51-10.00, 52-15.25, 53-23.50, 54-83.00, 55-66.00,	
56-35.00, 57-32.00, 58-9.75, 59-14.00, 60-7.50, 62-26.00, 63-39.	
00, 64-7.00, 65-38.00, 66-43.00, 67-11.00, 68-13.25, 69-9.00, 70-	
9.00, 71-4.75, 72-rtd, 74-6.00, 75-3.50, 77-58.00, 78-40.00, 79-	
13.50, 80-27.50, 81-18.00, 84-71.00, 88-6.75, 89-2.50, 90-3.00,	
91-8.50, 93-6.00, 94-25.00, 95-16.50, 96-4.00, 97-4.50, 98-5.50	
99-14.50, 100-6.00, 101-13.50, 102-15.50, 103-11.00, 104-28.00	
105-24.00, 106-20.00, 107-7.00, 108-6.00, 109-rtd, 110-35.00,	
111-18.00, 112-37.00, 113-20.00, 114-35.00, 115-10.00, 116-18.	
00, 117-6.50, 118-9.50, 121-26.00, 122-10.00, 123-16.00, 124-6.	
00, 125-4.50, 126-7.00, 127-3.50, 129-6.50, 130-32.00, 131-28.00	



132-41.00,133-10.00,134-7.00,135-6.50,138-2.50,139-3.00,
140-2.00,141-5.50,142-3.50,143-3.00,144-6.50,145-5.00,146
-3.00,149-3.50,150-6.50,151-3.50,152-4.00,153-7.50,154-9.
00,155-3.50,157-4.50,158-6.50,159-6.00,161-rtd,163-rtd,
165-4.50,168-6.50,169-4.00,170-5.50,171-7.50,172-3.00,173-
3.50,174-5.00,175-3.00,176-5.50,177-6.50,178-5.00,179-6.50
180-7.00,181-5.00,182-3.00,183-36.00,184-2.50,185-5.50,
186-16.00,187-7.50,188-4.25,189-8.00,190-3.00,192-7.50,193
-9.50,194-8.00,195-3.00,196-3.50,197-7.00,198-12.00,199-
8.00,200-9.50,201-6.50,202-6.75,203-19.50,205-26.50,207-
4.75,208-4.50,209-15.00,210-19.75,211-7.50,212-2.25,214-
5.00,215-25.00,216-18.50,217-27.00,218-20.00,219-32.00,
220-8.50,222-22.75,223-13.00,224-16.00,225-22.50,226-12.00
227-9.25,228-9.50,229-18.50,230-5.00,231-42.00,232-58.50,
233-5.75,234-38.00,235-10.00,236-11.75,237-31.00,238-7.75,
239-53.00,240-32.00,241-73.00,242-8.00,243-18.25,244-6.50,
245-21.00,246-27.00,250-22.50,251-14.00,252-21.00,253-5.50
254-6.50,255-21.00,256-28.00,257-8.50,258-22.00,260-4.00,
261-13.50,262-5.75,263-40.50,264-6.00,265-19.00,266-19.00
267-10.00,268-6.00,269-6.50,270-6.50,271-19.00,273-3.75,
275-WD,275-21.00,276-13.00,277-22.50,278-32.00,279-16.00,
280-18.00,281-9.50,282-47.00,283-30.00,284-34.00,285-26.50
286-12.50,287-4.00,288-32.00,289-14.50,290-16.00,291-40.00,
292-21.00,293-21.00,294-9.50,296-5.00,297-3.00,298-3.00,
299-6.00,300-6.00,301-14.50,302-24.50,303-6.00,305-3.00,
306-40.00,307-14.50,308-WD,309-19.00,310-8.50,311-8.00,
312-13.00,313-11.00,314-22.00,315-5.50,316-13.00,317-20.00
318-12.00,319-6.00,320-6.00,321-7.00,322-20.00,323-9.50,
324-7.50,325-32.00,326-rtd,327-89.00,328-16.00,329-31.00,
330-47.00,331-22.00,332-16.00,333-22.00,334-21.00,335-16.00
00,336-15.00,337-18.00,338-13.00,339-25.00,340-7.50,341-
6.50,342-5.50,343-11.00,344-7.50,345-22.00,346-8.50,348-
21.00,349-18.00,350-16.00,351-8.50,352-19.00,353-16.00,354
-21.00,355-13.00,356-20.00,357-17.50,358-13.00,359-12.00,
360-5.00,361-3.50,362-6.00,363-3.50,365-3.50,366-21.00,
367-5.00,368-12.50,369-6.50,370-10.50,371-rtd,372-16.50,
373-15.50,374-12.50,375-13.00,376-23.00,377-20.00,378-26.
00,379-27.00,380-7.25,381-13.00,382-9.50,383-21.00,384-8.
00,386-3.50,387-5.50,388-40.00,389-5.50,390-15.00,391-5.50
392-6.00,393-3.25,394-21.00,395-18.00,396-14.50,397-11.00
398-7.50,399-10.50,400-5.50,401-19.00,402-38.00,403-5.00,
404-4.50,405-16.00,406-30.00,407-5.50,408-42.00,409-3.25,
410-21.25,411-8.00,412-11.00,413-26.00,414-3.00,415-5.50
416-5.00,417-21.00,418-5.25,419-3.00,420-6.00,421-4.00,
422-39.50,423-10.00,424-7.50,425-5.50,426-10.00,427-7.50,
428-6.50,429-4.25,430-rtd,431-13.00,432-3.25,433-3.75,434
-8.00,435-8.50,436-8.00,437-17.00,438-27.00,439-13.00,440
-5.25,441-5.00,442-45.50,443-10.00,444-18.00,445-13.50,446-
12.00,447-27.00,448-18.00,449-26.00,450-42.00,451-34.00,
452-32.00,453-15.00,454-22.00,455-22.00,456-34.00,457-57.
00,458-18.00,459-15.00,460-15.00,461-12.00,462-9.50,463-
32.00,464-12.00,465-26.00,466-8.00,467-4.50,468-73.00,469
-3.50,470-4.00,471-5.00,472-8.00,473-18.50,475-8.00,476-
8.50,477-12.00,479-5.00,480-47.00,481-5.50,482-7.00,483-
4.50,484-30.00,485-6.00,486-30.00,487-25.00,488-9.50,489-
16.00,490-41.00,491-17.00,492-12.00,493-17.00,494-7.00,
495-12.00,496-78.00,497-94.00,498-45.00,499-125.00,500-
30.00,501-25.00,502-19.00,503-18.00,504-25.50,505-95.00,
506-60.00,507-23.00,508-40.00,509-37.50,510-122.00,511-
5.00,512-38.00,513-20.00,515-30.00,516-30.00,517-4.50,518
-3.00,519-7.50,520-31.00,521-rtd,522-8.00,523-17.00,524-
7.00,525-12.00,526-8.00,528-8.75,529-12.50,530-9.50,531-
13.00,532-13.00,533-17.00,534-12.50,535-13.25,536-14.00,
537-17.00,538-8.00,539-14.00,540-14.00,542-13.25,543-16.00
544-26.00,545-28.00,546-25.00,547-43.00,548-68.00,549-75.
00,550-68.00,551-31.00,552-45.00,553-25.00,554-24.00,555-
45.00,556-63.00,557-5.00,558-50.75,559-22.75,560-5.00,561
-11.00,562-21.00,563-7.50,564-5.00,565-16.00,566-8.50,567
-5.75,568-11.00,569-9.50,570-11.00,571-5.50,572-3.00,573-
14.00,574-16.00,575-6.00,576-26.00,577-7.00,578-8.50,579-
32.00,580-13.00,581-13.00,582-15.50,583-8.00,584-58.00,
585-10.00,586-13.00,587-5.50,588-5.00,589-8.50,590-5.00,
591-4.50,592-9.00,593-27.00,594-12.00,595-26.00,596-205.
00,597-4.50,598-15.00,599-5.50,600-7.50,601-13.50,602-11.
00,603-13.00,604-7.00,605-115.00,606-6.00,607-24.00,608-
5.50,609-16.00,610-10.00,611-24.00,612-17.00,613-16.50,
614-6.25,615-4.50,616-6.50,617-9.50,618-25.00,619-3.50,
620-3.00,621-13.00,622-4.00,623-8.25,624-6.50,625-9.50,
626-3.00,627-3.00,628-7.50,629-16.00,630-8.50,631-5.50,632
8.00,633-9.00,634-13.50,635-5.00,636-WD,637-21.00,638-5.50
639-4.25,640-53.00,641-13.00,642-9.00,643-6.00,644-12.00,
645-6.25,646-3.50,647-5.25,648-rtd,649-3.50,650-14.50,651
-5.50,652-18.50,653-9.00,654-14.00,655-4.75,656-8.50,657-
9.00,659-40.00,660-7.50,661-4.00,662-5.50,663-8.50,664-
22.00,665-45.00,666-22.00,667-15.00,668-7.25,669-2.50,670-
4.50,671-7.00,672-7.00,673-13.00,674-10.50,675-23.00,676-
29.00,677-8.50,678-3.75,679-19.00,685-16.00,687-30.00,688-
12.00,689-4.00,690-5.50,691-3.75,692-9.50,693-3.00,694-27.
00,695-5.00,696-36.00,697-6.50,698-3.25,699-12.50,700-4.00
701-53.00,702-22.00,703-13.00,704-25.00,706-rtd,707-21.00,
708-4.00,709-21.00,710-28.00,711-9.50,712-16.50,713-14.75,
714-7.50,715-2.25,717-6.25,718-4.00,719-4.50,721-3.00,722
-16.25,723-5.50,724-34.50,725-5.00,726-12.50,727-5.50,728
-7.50,729-10.50,730-4.50,731-6.75,732-5.50,733-4.00,734-
4.50,735-6.00,736-16.25,737-16.00,738-26.50,739-27.00,740
-26.00,741-34.00,742-15.00,743-10.00,744-3.00,746-18.00,
747-3.00,748-5.50,749-8.50,750-3.50,751-15.00,752-5.00,754
-30.00,755-17.50,757-6.00,758-3.25,759-10.00,760-12.00,761
-12.00,764-10.00,765-7.75,766-12.00,767-4.00,768-12.00,769
-3.50,770-17.00,771-2.00,772-70.00,777-4.75,778-0.50,779-
10.00,781-4.50,782-3.75,783-4.75,784-36.00,790-3.50,791-
4.25,792-15.00,836-11.50,837-8.00,838-18.00,839-20.00,840-
16.00,841-20.00,842-17.00,843-4.50,844-10.00,845-4.50,846-
50.00,847-23.00,848-8.50,850-4.00,851-18.50,853-23.00,855
-54.00,856-35.00,857-7.25,862-5.00,866-30.00,867-12.00,869
-3.00,870-60.00,872-50.00,874-65.00,875-65.00,876-8.50,878
-16.00,879-11.00,880-35.00,881-25.00,882-125.00,886-7.00,
887-35.00,889-16.00,890-5.50,891-3.50,893-60.00,898-19.00,
899-6.50,900-15.00,901-135.00,902-130.00,906-75.00,908-43.
00,909-8.00,910-33.00,911-16.00,912-33.00,912A-27.00,913-
45.00,914-35.00,915-27.00,918-200.00,926-5.50,929-3.00,930
-5.50,931-3.50,932-18.00,933-4.50,934-5.00,935-35.00,937-
10.00,938-3.00,945-35.00,946-26.00,947-16.00,948-12.00,950
-200.00,951-65.00,952-75.00,953-15.00,954-50.00,955-12.00,
956-17.00,958-115.00,959-15.00,960-10.00,961-5.00,962-8.00
963-10.00,965-7.00,966-6.00,968-45.00,969-63.00,972-10.00,
973-10.00,974-3.00,976-5.50,977-15.00,978-12.00,980-5.75,
981-3.00,982-128.00,983-75.00,984-12.00,985-6.75,988-5.00,
989-3.00,990-3.00,991-3.00,993-4.00,994-10.00,995-28.00,
996-15.00,997-7.00,1000-40.00,1001-60.00,1002-10.00,1004-
11.00,1005-28.00,1006-30.00,1007-11.00,1009-75.00,1010-
11.00,1012-6.50,1013-3.00,1014-19.00,1015-5.00,1016-8.00,
1018-45.00,1019-5.00,1022-305.00,1023-30.00,1024-10.00,
1025-70.00,1026-16.00,1028-8.50,1029-50.00,1030-37.00,1031
-21.00,1032-10.00,1033-24.00,1034-10.00,1035-2.00,1036-10.
00,1037-4.00,1038-24.00,1039-17.50,1040-8.50,1041-12.50,
1042-32.00,1044-11.00,1045-3.25,1046-5.50,1047-14.00,1048-
105.00,1049-50.00,1050-12.00,1053-11.00,1054-5.50,1055-14.
50,1056-11.00,1057-22.00,1058-23.00,1059-6.25,1060-22.00

ARA Auction #20 Statistics

Total No. of Lots	1060
Lots Sold	871
% Sold	82%
Unbid or Rejected	176
Lots Withdrawn	3
Lots Returned	10
Total Realization Incl. Net Price Sale	\$16,618.75
10% ARA Commission	1,661.87
Less Printing Costs	(195.00)

Less List Preparation	(25.00)
Less Auction Expenses	(165.00)
ARA NET PROFIT	\$1,276.87

"If your brain won't get you into the papers, sign a 'patent medicine' testimonial. Maybe your kidneys will.

A.J. Cramp. Nostrums & Quackery & Pseudo-Medicine. Chicago, Ill. Amer. Med. Assoc., 1936, p. 197

Order Forms — Continued from front page

By 1970, Congress felt that it was no longer necessary to continue the facade of a tax in order to regulate narcotics. As a result, the Harrison Narcotic Act was replaced by the Comprehensive Drug Abuse Prevention and Control Act, which went into effect on May 1, 1971. This act repealed the taxes on narcotics, and transferred the responsibility of control of narcotics to the newly-formed Bureau of Narcotics and Dangerous Drugs (BNDD).

Although stamps were no longer used, the following listing also includes order forms issued by the BNDD in 1971. Information about order forms issued by its successor agency, the Drug Enforcement Agency (DEA), would be appreciated.

Acknowledgement: I would like to thank Lou Alfano for his assistance and suggestions in formatting the checklist, for preparing the illustrations of the safety papers, and for allowing items from his collection to be used to illustrate this article.

Checklist INTERNAL REVENUE

No. 1b and 1a

SERIES 1915- 6 x 8.5", Red serial number. Printed in horizontal pairs, duplicate at left, original at right.

1. White paper, watermarked double-line USIR.
 - a. Original - Black 1^c
 - b. Duplicate - Black

SERIES 1917 -
NO SERIES INDICATED ON FACE OF FORM)
7.4 x 10", Blue serial number.

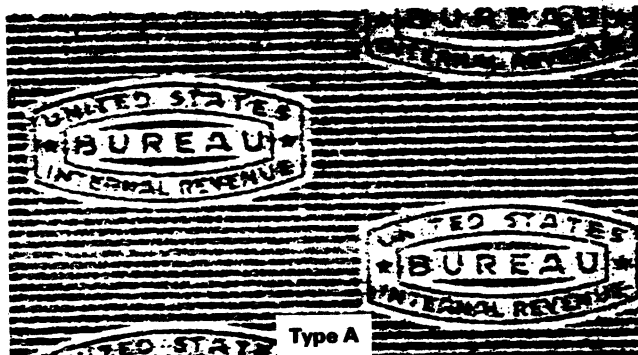
2. White paper, watermarked double-line USIR.
 - a. Original - Black 1^c
 - b. Duplicate - Black

SERIES 1923 - 7.5 x 10", Blue serial number. Endorsement and instructions on reverse.

3. White paper, watermarked double-line USIR.
 - a. Original - Black 1^c
 - b. Duplicate - Red 1^c
4. As No. 3 above, use started in 1930
 - a. Original - Black 1^c, instructions removed
 - b. Duplicate - Red 1^c, blank back

SERIES 1936 - 7.5 x 10", Blue serial number. Endorsement on reverse of original.

5. White paper, watermarked double-line USIR,
 - a. Original - Black 1^c
 - b. Duplicate - Red 1^c



6. Tan Type A safety paper, safety reversed on back of form.
 - a. Original - Black 1^c
 - b. Duplicate - Red 1^c

TREASURY DEPARTMENT ORIGINAL
UNITED STATES INTERNAL REVENUE ORDER FORM FOR OPIUM OR COCA LEAVES, OR COMPOUNDS, MANUFACTURES, SALTS, DERIVATIVES OR PREPARATIONS THEREOF UNDER SECTION 2 OF THE ACT OF CONGRESS, APPROVED DECEMBER 17, 1914. SERIES OF 1923

Special tax under said Act in each of the classes and at the location specified below must be paid for a fixed period covering the date inserted by the purchaser before this form may be used.

No. **BB471215** DATE **11-1-1923** THIS ORDER IS FOR EXACTLY **1** ITEM

Under this order calls only for one number of an aqueous solution, or may be filled only by an aqueous solution, or by a compound, or by a whole dealer (in item 1 or 2 required) of filled by any other person, (subject to tax under the Act on goods) and for the purpose of the order of brokers or warehouse packages are required, and liability to tax thereunder as a whole dealer will be similarly imposed, and if stamped packages are furnished.

The merchandise requested below may not be furnished if this form shows any alteration or omission or evidence of any change whatsoever.

If issued upon discontinuance of business this form must be returned for cancellation to the collector who issued it.

ISSUED **11-1-1923** BY **V. B. McCaig**

To **W. J. Varred Drug Store**
STREET **101 W. 4TH ST.** CITY **OWENSBORO, KY.** STATE **KY.**

TO BE FILLED IN BY PURCHASER

ITEM	CATALOGUE NUMBER	QUANTITY	NAME OF ARTICLE	DATE FILLED
1	1	3	Op. of. Cocaine	11-1-1923

No. 3a

TREASURY DEPARTMENT-INTERNAL REVENUE
UNITED STATES OFFICIAL ORDER FORM-
OPIUM, COCA LEAVES, OPIATES, ETC.
Purchase must be properly registered for fixed use before using this form. Supplier must be properly registered for fixed use before he may fill in. This is an order to supply the drugs specified below.

No. **A230652** DATE **1-11-1920** ISSUED **JAN 4 - 1920** BY **COLLECTOR DISTRICT OF KENTUCKY**

To **W. J. Varred Drug Store**
STREET **101 W. 4TH ST.** CITY **OWENSBORO, KY.** STATE **KY.**

TO BE FILLED IN BY PURCHASER

ITEM	CATALOGUE NUMBER	QUANTITY	NAME OF ARTICLE	DATE FILLED
1	1	3	Op. of. Cocaine	1-11-1920

THIS ORDER IS FOR EXACTLY **1** ITEM.

SERIES 1948

No. 8a

TREASURY DEPARTMENT-INTERNAL REVENUE
UNITED STATES OFFICIAL ORDER FORM-
OPIUM, COCA LEAVES, OPIATES, ETC.
Purchase must be properly registered for fixed use before using this form. Supplier must be properly registered for fixed use before he may fill in. This is an order to supply the drugs specified below.

No. **M755411** DATE **2-1-1924** ISSUED **2-30-24** BY **JOSEPH CAMPBELL**

To **W. J. Varred Drug Store**
STREET **101 W. 4TH ST.** CITY **OWENSBORO, KY.** STATE **KY.**

TO BE FILLED IN BY PURCHASER

ITEM	CATALOGUE NUMBER	QUANTITY	NAME OF ARTICLE	DATE FILLED
1	1	3	Op. of. Cocaine	2-1-1924

THIS ORDER IS FOR EXACTLY **1** ITEM.

SERIES 1948

No. 9b

TREASURY DEPARTMENT DUPLICATE
UNITED STATES INTERNAL REVENUE ORDER FORM FOR OPIUM OR COCA LEAVES, OR COMPOUNDS, MANUFACTURES, SALTS, DERIVATIVES OR PREPARATIONS THEREOF UNDER SECTION 2 OF THE ACT OF CONGRESS, APPROVED DECEMBER 17, 1914. SERIES OF 1923

Special tax under said Act in each of the classes and at the location specified below must be paid for a fixed period covering the date inserted by the purchaser before this form may be used.

No. **C305523** DATE **1-1-1924** THIS ORDER IS FOR EXACTLY **1** ITEM

Under this order calls only for one number of an aqueous solution, or may be filled only by an aqueous solution, or by a compound, or by a whole dealer (in item 1 or 2 required) of filled by any other person, (subject to tax under the Act on goods) and for the purpose of the order of brokers or warehouse packages are required, and liability to tax thereunder as a whole dealer will be similarly imposed, and if stamped packages are furnished.

The merchandise requested below may not be furnished if this form shows any alteration or omission or evidence of any change whatsoever.

If issued upon discontinuance of business this form must be returned for cancellation to the collector who issued it.

ISSUED **1-1-1924** BY **Ella W. Fendio**

To **W. J. Varred Drug Store**
STREET **101 W. 4TH ST.** CITY **OWENSBORO, KY.** STATE **KY.**

TO BE FILLED IN BY PURCHASER

ITEM	CATALOGUE NUMBER	QUANTITY	NAME OF ARTICLE	DATE FILLED
1	1	3	Op. of. Cocaine	1-1-1924

No. 5b

9. As No. 7, above. Imprint reads "BUREAU OF ENGRAVING AND PRINTING, LITHO."

- Original - Black
- Duplicate - Black
- TriPLICATE - Black



Type B

- As No. 6 above. Safety reversed on back of form, normal on back.
 - Original - Black 1'
 - Duplicate - Red 1'

SERIES 1948 - 7.75 x 4.75", Red serial number on face of original and duplicate and on back of triplicate. Endorsement on reverse of original and triplicate.

- Tan Type A safety paper, safety reversed on back of form. Imprint reads "BUREAU OF ENGRAVING AND PRINTING."
 - Original - Black
 - Duplicate - Black
 - TriPLICATE - Black

SERIES 1955 - 7.75 x 4.75", Serial numbers and endorsement as Series 1948.

- Orange (shades) Type B safety paper.
 - Original - Black
 - Duplicate - Black
 - TriPLICATE - Black

FORM 2513 (4-58) - 6.78 x 4.5", All typeset, Red serial numbers on face of all copies. Endorsement as Series 1948

(continued on next page)

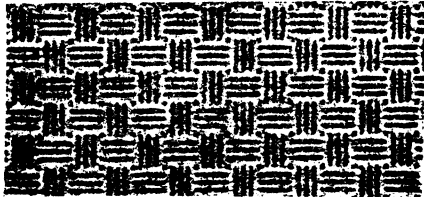
U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
UNITED STATES OFFICIAL ORDER
FORM - 2513 (REV. 9-59)
CLASS 1 & 2
DATE 2-24-56
GARY CAMPBELL
DISTRICT DIRECTOR OF
INTERNAL REVENUE

TO: **FENDLE DRY STORE**
STREET: _____ CITY: _____ STATE: _____

THIS ORDER IS FOR EXACTLY 4 ITEMS.
NUMBER OF ITEMS MUST BE SPECIFIED BY PURCHASER ON FORM RETURNED.

SERIES 1955

No. 10c



Type C

U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
UNITED STATES OFFICIAL ORDER
FORM - 2513 (REV. 9-59)
CLASS 1 & 2
DATE 9-14-59
E J DELANEY
DISTRICT DIRECTOR OF
INTERNAL REVENUE

TO: **DEVINE SAVIOR HOSPITAL**
STREET: _____ CITY: _____ STATE: _____

THIS ORDER IS FOR EXACTLY 4 ITEMS.
NUMBER OF ITEMS MUST BE SPECIFIED BY PURCHASER ON FORM RETURNED.

No. 11b

11. Orange Type C safety paper.
a. Original - Black
b. Duplicate - Black
c. Triplicate - Black

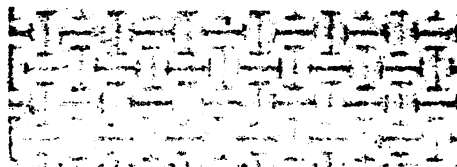
U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
UNITED STATES OFFICIAL ORDER
FORM - 2513 (REV. 9-59)
CLASS 1 & 2
DATE 9-27-50
E J DELANEY
DISTRICT DIRECTOR OF
INTERNAL REVENUE

TO: **DEVINE SAVIOR HOSPITAL**
STREET: _____ CITY: _____ STATE: _____

THIS ORDER IS FOR EXACTLY 4 ITEMS.
NUMBER OF ITEMS MUST BE SPECIFIED BY PURCHASER ON FORM RETURNED.

No. 12b

Type D

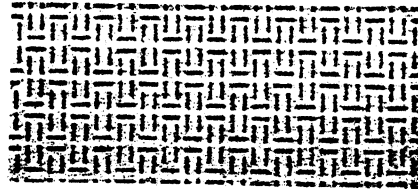


FORM 2513 (REV. 9-59)- 7 x 4.5", All typeset, Red serial numbers on face of all copies. Endorsement as Series 1948.

12. Orange Type D safety paper, "U.S. TREASURY..." in sans-serif condensed letters.
a. Original - Black
b. Duplicate - Black
c. Triplicate - Black

13. Orange Type C safety paper, "U.S. TREASURY..." in serif letters.
a. Original - Black
b. Duplicate - Black
c. Triplicate - Black

14. Orange Type C safety paper, "U.S. TREASURY..." in sans-serif letters.
a. Original - Black
b. Duplicate - Black
c. Triplicate - Black



Type E

U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
UNITED STATES OFFICIAL ORDER
FORM - 2513 (REV. 9-59)
CLASS 1 & 2
DATE 6-28-45
W S STUMPF
DISTRICT DIRECTOR OF
INTERNAL REVENUE

TO: **DEVINE SAVIOR HOSPITAL**
STREET: _____ CITY: _____ STATE: _____

THIS ORDER IS FOR EXACTLY 4 ITEMS.
NUMBER OF ITEMS MUST BE SPECIFIED BY PURCHASER ON FORM RETURNED.

No. 15c

15. Orange Type E safety paper, "U.S. TREASURY..." in serif letters.
a. Original - Black
b. Duplicate - Black
c. Triplicate - Black

U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
UNITED STATES OFFICIAL ORDER
FORM - 2513 (REV. 9-59)
CLASS 1 & 2
DATE 11-28-48
W S STUMPF
DISTRICT DIRECTOR OF
INTERNAL REVENUE

TO: **DEVINE SAVIOR HOSPITAL**
STREET: _____ CITY: _____ STATE: _____

THIS ORDER IS FOR EXACTLY 4 ITEMS.
NUMBER OF ITEMS MUST BE SPECIFIED BY PURCHASER ON FORM RETURNED.

No. 16b

FORM 2513 (REV. 4-64)- 7 x 4.5", All typeset, Red serial numbers on face of all copies. Endorsement as Series 1948.

16. Orange Type C safety paper, Serial number has no prefix letter.
a. Original - Black
b. Duplicate - Black
c. Triplicate - Black

17. Orange Type C safety paper, Serial number has red A, B, or C prefix.
a. Original - Black
b. Duplicate - Black
c. Triplicate - Black

18. Orange Type F safety paper, Serial number has black D prefix.
a. Original - Black



- b. Duplicate - Black
c. Triplicate - Black

[illegible]**No. 19c**

19. Orange Type G safety paper, Serial number has red R prefix, test reads "DEPARTMENT OF THE TREASURY..."
- a. Original - Black
 - b. Duplicate - Black
 - c. Triplicate - Black

[illegible]**No. 20b**

U. S. DEPARTMENT OF JUSTICE BUREAU OF NARCOTICS AND DANGEROUS DRUGS		NAME AND ADDRESS OF REGISTRANT MURPHY JOHN STURT THOMAS J. HANCOCK & WILLIAM M 101-103 S. COLUMBIA ST MONTAGE WISC.		JOHN E. INGERSOLL NORTON, BRIDGE 11/22/51 NEW BEDFORD, MD SPAD#4370 TICR#17 ✓ BORN 12/21/24	
OFFICIAL ORDER FORM FOR SCHEDULE I AND II CONTROLLED SUBSTANCES BOTH PURCHASER AND SUPPLIER MUST BE INDENTED IN FULL BEFORE USING THIS FORM. THIS IS AN ORDER TO SUPPLY QUANTITY SPECIFIED BELOW YOU (PURCHASER)		NOT OF THIS ORDER FORM		A337104-28	
STREET ADDRESS H 147 W 4th St		CITY AND STATE MONTAGE WISC.		DATE 11-21-51	
1	CATALOG NUMBER IF ANY	2	NUMBER OF PACKAGES	3	SIZE OF PACKAGE
1		2	52	3	1/2 lb
2		2	100	3	1/2 lb
3	D. 52	2	50	3	1/2 lb
4		1	100	3	1/2 lb
5					

No. 21c

FORM 2513
(REV. 4-70)-

7 x 4.5", All typeset, Red serial numbers on face of all copies, text reads "DEPARTMENT OF THE TREASURY..." Endorsement as Series 1948.

20. Orange Type E safety paper, Serial number 1, as red F prefix.
- a. Original - Black
 - b. Duplicate - Black
 - c. Triplicate - Black

**BUREAU OF NARCOTICS &
DANGEROUS DRUGS**

**FORM BND-
222C
(Ed. 1/71) -**

7.5 x 5.5" All typeset. Certain header information including Name, Address, and Serial Number, printed by computer. Endorsement on reverse of Supplier's Copy and BNDD Copy.

21. White paper, safety background printed in color of ink.
- a. Supplier's Copy - Black
 - b. BNDD Copy - Green
 - c. Purchaser's Copy - Blue

330

MATCH AND MEDICINE ALBUM

61 pages virtually complete as listed in
Scott spec. - \$10.00
DEALERS WRITE:
Charles Seaman (ASDA)
Box 817-AR, Ogunquit, ME 03907

**PRE-PUBLICATION
ANNOUNCEMENT
UNITED STATES
MATCH and MEDICINE
STAMPS**

by
Christopher West

- Cloth Bound
- 144 Pages
- 64 Full Page Plates
- 1 Full Color Plate
- Dust Jacket also in Full Color
- Chapters on
 - The Five Main Groups
 - The Match Trust
 - Surviving Supply
 - Multiple Use
 - Paper
 - Imprints
 - Colors
 - and more.

Pre-Publication Offer
\$21.95 Postpaid
Until April 1, 1980

\$24⁹⁵

plus 1.25 postage
and handling.
California residents please
add 6% sales tax.

Castenholz and Sons

1055 Hartzell Street, Pacific Palisades, CA 90272

A companion volume *The Revenue Stamps of the United States* by the same author — still available at \$21.95 + 1.25 postage.

U.S. CUSTOMS PASSENGERS' BAGGAGE STAMPS

By Louis S. Alfano

Copyright © Louis S. Alfano 1980

In the study of United States philately, there are many areas wherein questions remain unanswered. Even the most ambitious of students are often discouraged by the difficulty encountered in obtaining what appears to be the simplest of information, and when, after much diligent search, "authoritative" information is obtained, it often fails to conform to the known facts.

Recent attempts to obtain a clear picture of the history and status of the Customs Baggage Inspection Stamps are typical of the above-described situation, so this paper cannot be regarded as definitive, but as an attempt to put the information thus far obtained before those who are interested.

The Stamps

(A listing of these stamps appears elsewhere in this issue...ed.)

Official Sources

The first official mention of Baggage Stamps found to date is Treasury Decision #47523, dated February 14, 1935, which amended the Customs Regulations so as to require the use of the stamps. 2 The amendment reads:

"Upon completion of the examination of baggage and payment of the duties and taxes, if any, a passengers' baggage stamp, upon which shall be legibly written or stamped on the lines provided for that purpose the name or number of the inspector and the date, shall be attached to each piece of baggage in accordance with the instructions on the inside of the cover of the booklet, 'Passengers' Baggage Stamps' (customs Form 6065). Each baggage stamp shall be canceled by stamping thereon with the use of black ink a smudge or other defacement at the time the baggage leaves the customs inclosure."

A clarification of this regulation appears in Treasury Decision #47639 of April 17, 1935, wherein it is stated that this procedure applies to baggage of passengers of vessels only. 3 The instructions contained on the inside cover of the Type 4A booklet require use at airports as well as at piers, so these items must have been so used at least from February of 1933. By June of that year, use of Baggage Stamps was made optional. 4

Step-by-step instructions outlining the procedure to be followed in the use of Baggage Stamps are contained in Section 6.10(e) of the Baggage Manual used at the Port of New York 5, reproduced below:

"Baggage Stamps -- (1) Upon completion of the examination of a passenger's baggage and upon payment of any duty and/or tax found due, inspectors shall affix a baggage stamp ("label") to each individual piece of released baggage in order to permit its passage through the customs barrier. No package shall be stamped for release until such duty or tax has been collected and all other customs formalities complied with. The booklets 'Passengers' Baggage Stamps,' customs Forms 6065, are issued to inspectors by staff officers prior to the actual commencement of a baggage operation. Each booklet originally contains 100 stamps imprinted with serial numbers and identifying letters; the complete series of numbers contained in the booklet is also shown on the outside front cover, as "072001Y to 072100Y". Books partially used are re-issued in the same manner as new books.

"(2) It is the responsibility of the deputy collector in charge of a baggage operation to designate a particular staff officer to be responsible for the custody of the stamp books, including their transportation from the Baggage

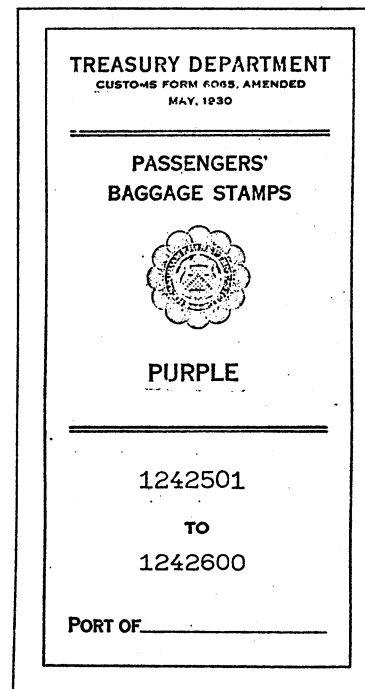
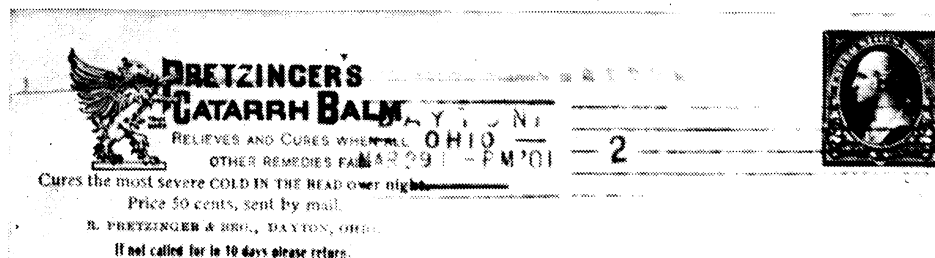


Figure 1. Booklet cover for type 10 Baggage Stamps.

Section headquarters to the pier, the issuance of such books to inspectors and their return, and the final return of the books to the Baggage Section. The designated staff officer shall personally issue the stamp books to the inspectors and shall require their signatures therefor on New York customs Form 1254, "List of Inspectors Receiving Stamps for Baggage Inspection". Care must be taken that sufficient stamps are issued to individual inspectors to preclude, so far as possible, any requests for additional stamps during the course of the baggage job. After the inspectors have been initially supplied with stamps, the valise containing the remaining books shall be locked and, where there is more than one class of passengers, shall be delivered by the staff officer into the custody of an inspector assigned to duty at the tourist desk. The staff officer responsible for the books shall then assume his regular duties in the immediate area so that he may conveniently issue additional stamp books when requested by inspectors, requiring signatures for the same. Upon completion of the baggage job, all partially used stamp books and empty covers shall be returned to the responsible staff officer, who shall check off such books on NYCF 1254, against the name of the inspector to whom issued, as a prerequisite to the inspector's being signed off by the deputy collector. Where an inspector is signed off prior to the completion of a baggage job, he shall surrender the stamp book(s) in his possession to the deputy collector who signs him off, which officer shall check off such books or covers against Form 1254 before releasing the inspector. Under no circumstances shall an inspector casually deposit his books or covers at a staff desk; they must in all cases be surrendered to the proper staff officer or deputy collector. It is incumbent on all deputy collectors of the Baggage Section to enforce these

Kiener's Kovers

by Bert Kiener
107 Willowick Dr
Fairport, NY 14450



One of the scarcest pre-cancels to find on the 1898 proprietary issue is that of R. Pretzinger & Bro., of Dayton, Ohio. The neat advertising cover for Pretzinger's Catarrh Balm compliments the page very nicely.

Miss Mary R. Coates,

Elkland,

Pa.

Tioga Co.



instructions and to institute periodic spot-checks by staff officers to insure compliance by inspectional personnel.

"(3) When an examining inspector secures his allotment of stamps he shall receipt therefor on NYCF 1254 and shall immediately check the number of stamps received against the figure shown in the "In Book" column on the form. If the number of stamps in the book is in agreement with Form 1254, the inspector shall then proceed to fill in the required date on the inside front cover of the booklet as follows:

Date	Vessel	First Number	Last Number	Total Pieces	Inspector
3-15-60	America	072001	074	74	#1943
3-17-60	Queen Mary	075	092	18	#2109
		093			

In the column headed "Inspector," inspectors shall inscribe only their badge numbers; the practise of affixing signatures or initials is impracticable as illegibility in this respect creates confusion and delay where a rapid check must be made to ascertain which inspector used a particular book at any given time. The columns headed "Last Number" and "Total Pieces," and the final figure in the column headed "First Number," are to be filled in at the completion of the baggage operation, or whenever the last stamp in a booklet has been used. All empty stamp book covers and partially used books shall be retained by the inspector to whom assigned until he is finally signed off, at which time he shall again carefully examine the contents of the books before surrendering them to the responsible staff officer or deputy collector. Under no circumstances shall an inspector leave the premises with a stamp book in his possession.

"(4) Provision is made in the superscription of the baggage declaration...for passengers to declare the "Total pieces of baggage (trunks, suitcases, hand baggage, bales, boxes, bundles, etc.)" accompanying them. Examining inspectors must account for each piece of baggage so declared. Where packages are found in excess of the number declared, inspectors shall endorse the pertinent declaration "...pieces additional examined and passed" (or, in the case of a "spot-check" examination, "...pieces additional"), over their initials. If fewer pieces of baggage are found than were declared, inspectors shall query

0	9
8	7
6	5
4	3
2	1

Figure 2. Pane format of type 10 Baggage Stamps. Numbers indicate last digit of serial number.

passengers as to the reason for the discrepancy and shall make their endorsements accordingly, as "...pieces not found; passenger states.....", initialed as above.

"(5) Inspectors are cautioned to render an accurate account of the actual stamps used, in the space provided therefor at the bottom of the reverse side of the declaration. The quantity of stamp numbers reported in connection with a particular declaration must correspond exactly with the figure shown for the number of pieces of baggage examined. For example, where 7 pieces of baggage are cleared in connection with an individual declaration, 7 stamp numbers must necessarily be shown, as "No. Pcs. Baggage Examined 7; Stamp Numbers #072075/81". It is of the utmost importance that the total quantity of stamps used, including their serial numbers, be correctly endorsed on baggage declarations. Negligence in this matter might conceivably redound to the detriment of the inspectors by directing suspicion where no actual instance of malfeasance exists.

"(6) Each baggage stamp must be dated and inscribed with the inspector's initials and badge number before being affixed to a piece of baggage. In order to facilitate the work of enforcement officers in canceling the stamps at the barrier, and to prevent their being illegally removed and transferred to baggage which has not been cleared, or

(continued on next page)

accidentally torn off by contact with other baggage when assembled on a truck for removal from the baggage enclosure, all stamps must be affixed to the ends of packages and not to the tops or sides, nor to detachable tags or cards. Staff officers will furnish lists of the stamp numbers being used on a particular job, including their color, to the enforcement officers concerned."

5 or 0
4 or 9
3 or 8
2 or 7
1 or 6

Figure 3. Pane format of type 11 Baggage Stamps. Numbers indicate last digit of serial number.

A recent internal Customs Service Notice 6 announcing the issuance of a new Customs Forms Catalog lists the Baggage Stamps as abolished as of July 11, 1966. However, the 1971 edition of the Forms Catalog 7 shows a printing of Baggage Stamps in books of 100, serially numbered, in November of 1966; and the current edition of the Customs Baggage Declaration (customs Form 6059-B) has a space for "Stamp Nos." in the "Official Use Only" block. Informal discussions with Customs officials reveal that Baggage Stamps are no longer used, and have not been in use for several years. One of the reasons for discontinuing the use of Baggage Stamps was their failure to adhere to baggage when the weather was too hot, too cold, or too wet.

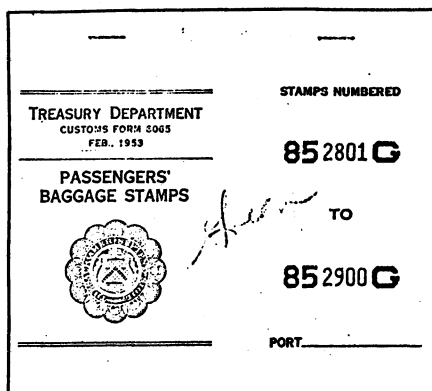


Figure 4. Booklet cover for type 12 Baggage Stamps.

GREAT BRITAIN AND IRELAND REVENUES

Approval selections available
Usual references please

Or Send List of Wants

Similar items purchased

MARTIN LINNELL

116 Footscray Lane, Sidcup, Kent, England

326

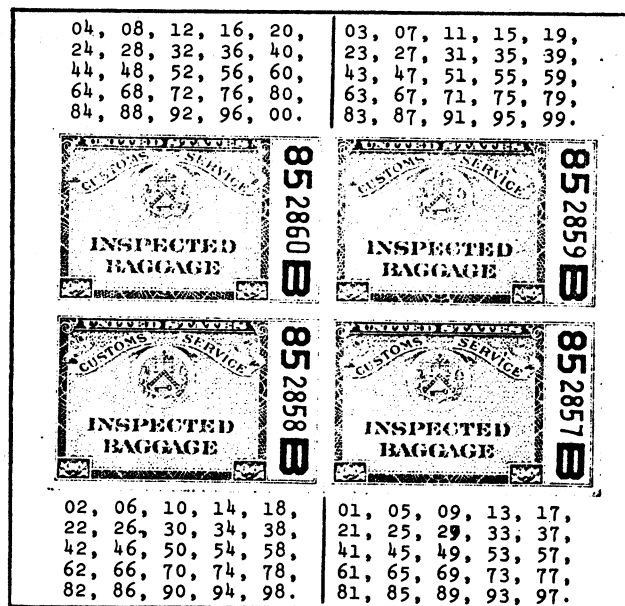


Figure 5. Booklet pane of type 12 Baggage Stamps. Typewritten numbers above or below each position indicate last two digits of serial numbers which appear in that position.

The various colors used in printing Baggage Stamps enabled Customs officers to select a color at random for a particular baggage operation, thus providing a deterrent to smuggling, since incoming passengers could not know in advance which of four or more colors might be used in clearing their baggage. 8

Tentative Conclusions

From the information gathered, several tentative conclusions can be drawn:

First, the Baggage Stamps are in the nature of Taxpaid fiscal stamps, as they were not to be affixed until any duties due had been collected.

Second, some Baggage Stamps may have been a local production at a major seaport (such as New York), the success of which inspired the implementation of the use of the "official" types by May of 1930, although not required by regulation until February 14, 1935.

Third, use of baggage stamps was made optional by June of 1953, and they fell into disuse sometime thereafter, quite possibly as late as 1972.

Acknowledgement

Booklet covers of Type 10 and Type 12 are illustrated through the courtesy of Charles H. Carter, U. S. Customs Service Regulatory Audit Division, Region VIII, San Francisco, California.

Footnotes

1. Circular Letter No. 2021 (Bureau of Customs, Washington, D. C., Nov. 6, 1939).
2. Morgenthau, Henry, Jr., Secretary of the Treasury, Treasury Decisions Under Customs and Other Laws, Vol. 67, January-June 1935, (Government Printing Office; Washington, D. C., 1935), p. 237.
3. *ibid.*, p. 621.
4. Customs Manual, Edition of 1943, revised through June, 1953 (GPO, Washington, D. C.), p. CM-42.
5. Baggage Manual, Surveyor of Customs, Port of New York, as amended through October 15, 1962, pp. 71, 71-A and 72. Similar instructions in a more abbreviated form appear in Circular Letter No. 1789 of Dec. 7, 1937.
6. Shaver, J. W., Acting Director Management Analysis Division, Notice ADM-5-A:M:D, Subject: Customs Forms Catalog, (U. S. Customs Service, Washington, D. C., March 4, 1976), p.3.

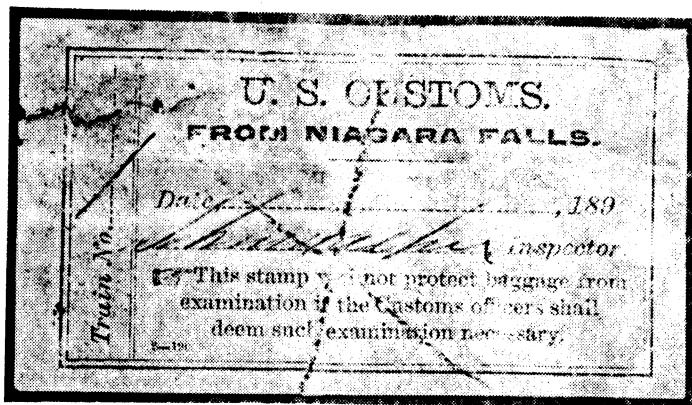
U.S. CUSTOMS: BAGGAGE LABELS

Ogden Scoville, ARA



TYPE 1. Vertical box on left with Train no. . . . in italics reading up. Inscribed "US CUSTOMS/FROM White paper. 78½ x 42½ mm. Imperforate.

1. DETROIT date line: 18__ used copy dated 7-25-1880)



TYPE 1A Similar. added is: "2-190" in lower left corner.

2. DETROIT: blue paper. date line: 189
3. NIAGARA FALLS: blue paper.
4. BUFFALO: white paper. date line: 190

TYPE 2 similar. No city named.

8. white paper. date line: 191



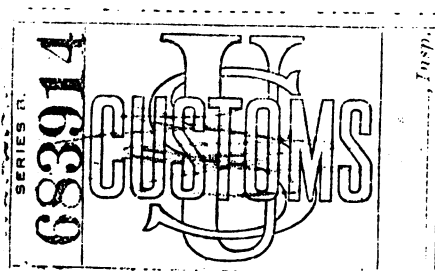
TYPE 3. White paper, 50 x 34½ mm. Perforated 12. Blue serial number in left panel reading up.

10. Thin border. Blue.



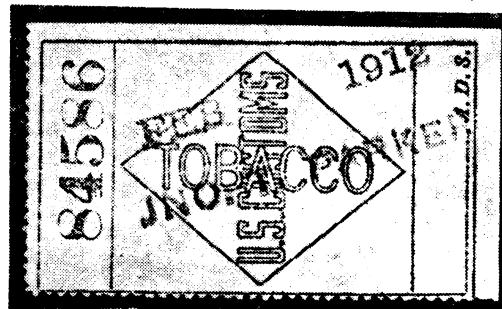
TYPE 31. Similar. 49 x 31½ mm.

11. Thick border. Blue.



TYPE 4. Monogram: US Customs reading down. Thin white paper. 56 x 33 mm. Perforated 12.5½ mm blue serial number.

20. No series. Red. Used 1908 rounded serial nos.
 - 20a. No series. Red Pointed serial number.
 - 20a1. No series. Red Maroon fugitive ink
 21. Series B. Red
 - 22 Series C. Red (used 1909)
 - 23 Series D. Maroon. Fugitive ink (used 1910)
 24. Series E. Maroon. Fugitive ink (used 1911) roud 6.
- (all type 4 have straight edge on bottom. Printed 1 x 5)



TYPE 5. Monogram in vertical diamond. U S CUSTOMS (horizontal) TOBACCO reading down vertical. Thin white paper. Perf 12. 57 x 33 mm. Red serial numbers

30. Olive green. 4 mm pointed serial numbers. (1910)
31. Dark green. 5½ mm rounded serial numbers (1911)
32. Blue green. 6 mm high serial numbers (1912)
33. Light green. 6½ mm serial no. rouletted 6½ (1913)

7. Forms Catalog, (Bureau of Customs, Washington, D. C., 1971), p. 24.

8. Circular Letter No. 1789, (Bureau of Customs, Washington, D. C., Dec. 7, 1937), p. 2.

TYPE 6. Stamps divided into two sections by perf 12. Top 15 x 3 mm. Bottom 40 x 33 mm. White paper.

35. Top: Blue serial no. / U S CUSTOMS in red. Lower: U S CUSTOMS BAGGAGE LABEL etc. in red.

TYPE 7. Divided into three parts with top being retained by Customs. White paper, Perf 12. Two lower sections each 25½ x 22 mm. Printed in red with blue serial numbers.

36. Top sections reads: DECLARATION Middle reads: INSPECTED BY Lower section reads: Released BY

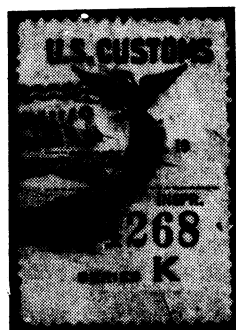


TYPE 8. Thin white paper printed with fugitive ink. 31 x 21 mm. Eagle under U S CUSTOMS flanked by 'N' and a 'Y'. Date line 191

- 40. No series. red. blue serial no. perf 12
- 41. Series A. purple. Blue serial no. roul 6½
- 42. Series B. Blue. Red serial no. perf 12.
- 43. Series C. Red. Blue serial no. perf 12.

TYPE 9. Similar. Letters flanking eagle are dropped. White paper. Perf 12. Fugitive ink. Blue Serial numbers. Date line 192.

- 45. Series A. Maroon.
- 46. Series B.
- 47. Series C.
- 48. Series D.
- 49. Series E.
- 50. Series F.
- 51. Series G.
- 52. Series H.
- 53. Series I.



TYPE 9A. Similar. Date line reads: 19

- 54. Series J.
- 55. Series K.
- 56. Series L.



TYPE 10. US Treasury seal in center. Panel for black serial number on top. White paper. Perforated 10 x 10 mm. 45 x 32½ mm. Printed 2 x 5 so all copies have at least one straight edge. (1st printed May, 1930)

- 57. Orange.
- 58. Purple.
- 59. Green.
- 60. Red.

Perforated 11 x 11

- 61. Orange.
- 62. Purple.
- 63. Green.
- 64. Red.



TYPE 10A. Similar. Letter of alphabet has been added before serial number. Letter O has not been seen. Perf. 10 x 10.

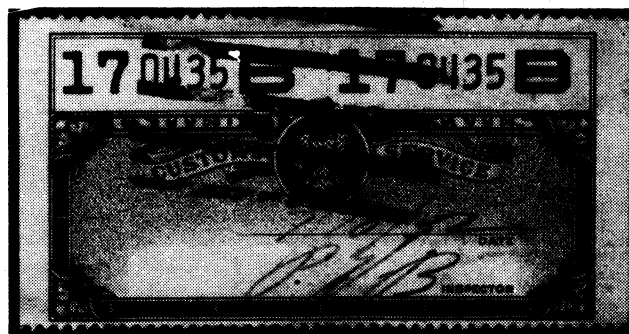
- 65. Orange.
- 66. Purple.
- 67. Green.
- 68. Red.

perforate 11 x 11

- 69. Orange.
- 70. Purple.
- 70a. Inverted serial number at bottom of stamp.
- 71. Green
- 72. Red.
- 73. Yellow.
- 74. Pink.
- 75. Brown.
- 76. Blue.

Imperforate.

- 79. Green.

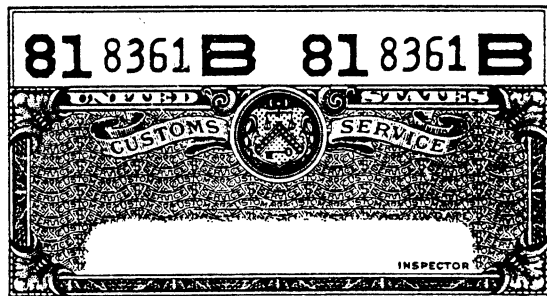


TYPE 11. Serial numbers and letters in panel at top of stamp. White paper. Perforated 11 horiz. Rouletted 7 down center of stamp. No background in area to left and above 'INSPECTOR'. 72 x 38 mm.

- 85. Green. letter G
 - 86. Red. letter R
 - 87. Yellow. letter Y
 - 88. Black. letter B.
- (printed 5 x 1 so all have straight edge on vertical sides)

TYPE 11A Similar. Background letters are sharper to edge of blank area for Inspector's signature. 71½ x 38 mm. Rouletted 7.

- 89. Green. letter G
- 90. Red. letter R



91. Yellow, letter Y
92. Black, letter B.



TYPE 12. Inscribed "INSPECTED BAGGAGE" lower part of stamp. Serial no and letter in panel on right. Thick white paper. Imperforate 53 x 33 1/2 mm. Self-adhesive.

93. Yellow orange, letter Y
94. Green, letter G
95. Red, letter R
95a. Scarlet, letter R
96. Black, letter B
97. Orange, letter Y



TYPE 13. Similar to type 12 but no panel or serial number or letters on right. Heavy white paper. Imperforated 42 x 33 1/2 mm. Self-adhesive.

102. Black



TYPE 14. Similar to type 12 but new Treasury seal. Larger objects in clean shield with no background in circle. Panel for serial no. and letter on right 52 x 34 mm.

105. Green.
107. Black.
108. Yellow.



TYPE 14A. Similar to type 14 but no panel or serial nos. or letters.

110. Green.

U.S. NAVAL CUSTOMS

CN 1. TUTUILA 95 x 62 mm. White paper, imperforate. (used May 25, 1920).

My deepest appreciation to Lou Alfano for information from the Customs files so as to straighten out the sequence of the latter issues and the addition of new items to the listing.

If any collector has any additional listings or corrections please write to me at 2123 Windsor Dr., Springfield, Mo. 65807

PRICING ITALIAN REVENUE STAMPS

by Martin Erler, ARA

Italian revenue stamps are increasingly collected again, for they are nice in appearance, and many of them are not too rare. During the past months I was asked repeatedly how these stamps should be priced, for apparently some collectors feel that they were charged too much.

We have a very good catalogue by Leone de Magistris. The first part of this catalogue was issued in 1947. It is a very fine piece of work, with good descriptions and illustrations, and thoroughly priced. The second part, a supplementary volume, is dated 1961. It does not contain photos nor prices.

As far as the recent issues of Italy proper are concerned, the absence of prices is not too problematic, for many of these stamps are not rare and will be available from the files sometime. For colonial issues, separate solutions re pricing must be found (a catalogue on the revenue stamps during British occupation of Italian colonies is being prepared at present and may appear soon).

Since the Italian Lira has undergone heavy devaluation since 1947, most collectors are puzzled about adequate pricing of the stamps today. It must be said that the situation for most of the rarer items of the classic issues has changed greatly since 1947. The market for these stamps in Italy is practically devoid of them. The old files in most cases do not exist anymore, so there is not much hope that some of the desired stamps may come from there. Collections that are sold now and then usually do not contain many of the rare stamps; there is only the more common material.

According to the present situation, I propose that the de Magistris notations should be used according to the following key:

Stamps up to 20 de Magistris Lire: 1 Lira = \$.05 US
Stamps from 21 to 50 de Magistris Lire: 1 Lira = \$.06 US
Stamps from 51 to 199 de Magistris Lire: 1 Lira = \$.07 US
Stamps from 200 de Magistris Lire upwards: 1 Lira = \$.08 US

This key might keep the common material at reasonable prices, and the better items which are in higher demand would be priced correctly at the present level.

FISCAL STAMP COLLECTORS' SOCIETIES

by Josef Schonfeld, ARA

The following is a list of clubs, associations and other groups, past and present, which are fully or partly dedicated to the needs of fiscal stamp collectors.

The purpose of this list is mainly to bring together and to record for the first time the names and localities of these organizations, with the addition of dates, names of their founders, their publications, etc. where known to me. No attempt has been made to delve deeply into historical details, because this would encroach on a different subject, namely the history of fiscal stamp collecting.

The names in this listing are arranged in alphabetical order, they are stated in their original language, with English translations within parentheses attached. The letter "O" means "Organ", namely the title of the journal or publication issued or used by that society.

It is probable that there may have existed a few more fiscal societies in the past, and that there may be some others thriving at the present. I will be grateful to receive information on any of these, and also for additional details on those listed here.

American Revenue Association (ARA)

U. S. A. Founded by E. S. A. Hubbard in 1947; has currently 1600 members, several chapters, and is affiliated to the American Philatelic Society.

O: The American Revenuer, since 1947.

American Tax Token Society (ATTS)

U. S. A. Since 1971. Members specialize in tokens, receipts, coupons and scrip used by the individual states to collect taxes.

O: A. T. T. S. Newsletter

Arbeitsgemeinschaft fur Privatpost und anverwandte Sondergebiete

see: Merkur

Az Elso Magyar Alkalmi Belyeggyujtok Egyesulete (ELMA)

(First Hungarian Association of Commemorative Stamp Collectors). Hungary. Founded apparently in 1913 by Paul F. Rampacher. Although mainly concerned with vignettes, there must have been activity in the field of fiscal stamps, because the organization published two catalogues on Hungarian fiscals in 1948 and 1949.

B. N. A. Revenue Study Group

see: Canadian Revenue Society

Canadian Revenue Society (CRS)

Canada. Founded by R. deL. French in January 1938. There were 123 members in its peak year 1950. The society was dissolved 28. February 1954 but was revived almost immediately as the **Revenue Study Group of the BNAPS**. Subsequently it was referred to also as **B. N. A. Revenue Study Group**, **Canadian Revenue Group of BNAPS**, and again **Canadian Revenue Society**.

O: Bulletin 1938-1954; columns in BNA Topics 1954-(present?) Newsletter 1975-

Cinderella Stamp Club

England. Founded by David W. Waters on 5. June 1959; there were 519 members in 1977.

CANADA REVENUES

BOT & SOLD

WANT LISTS APPRECIATED
PLUS...
QUARTERLY AUCTION

EMERY VENTURES INC.

P.O. Box 1242, Coquitlam, BC.
CANADA V3J 6Z9

O: Newsletter 1959-; Cinderella Philatelist 1961- to date.

Deutsche Gesellschaft fur Staats- und Privatmarkenkunde

(German Society for the study of Government and Private Stamps) Germany. Founded by Dr. Franz Kalckhoff on 1. June 1888 in Berlin. The society had a section for fiscal stamps.

O: Mitteilungen d. D.G.f.S.u.P. 1922-1950 and perhaps later.

Finlands Stempelmarkessamlareforening

see: Suomen.....

Fiscal Exchange Society

England. Conducted by F. G. C. Lundy; folded up ca. 1895 when the Fiscal and Postal Exchange Club (which see) became strong.

Fiscal and Local Section of the International Philatelic Union.

England. Secretary T. H. Hinton. The existence of this club was reported in 1924.

O: a column in the Philatelic Journal of Great Britain

Fiscal Philatelic Society

England. Founded on the initiative of E. H. Selway on 11. January 1902 with 23 members. In 1904/05 there were 70 members with 40 outside Great Britain.

O: various reports and untitled circulars 1902-1907

Bulletin 1908 - 1928 (last seen)

Fiscal and Postal Exchange Club

England. Founded in 1893 with 12 members; A. Preston Pearce was secretary.

O: The Fiscal and Postal Club's Monthly (a manuscript journal)

In 1897 the postal division was discontinued and the name of the club was changed to Fiscal Stamp Exchange Club (which see)

Fiscal Society

England. It was reported in 1903 that such a society was to be formed in Bath, with the hon. secretary W. Preater. No further details are known to me.

Fiscal Stamp Exchange Club

England. Since January 1897 as the successor of the Fiscal and Postal Exchange Club (which see). There were 40 members in 1905 (UK) and the club was still in existence in 1924.

O: a column in Stamps (England) since February 1898, and from April 1902 Stamp Collectors' Fortnightly

"Fiscalist", Registre International de Collectionneurs de Timbres-Fiscaux (International Register of Fiscal Stamp Collectors). Also known under the name **"Fiscalist" Society**.

O: "Fiscalist", a column in Aetna Post (Italy) 1949-1950, and in Relations et Amities (Belgium) 1954-1962 (and later?)

Holy Land Revenues Study Group

U. S. A. Founded May 1977; co-ordinator Charles F. Mandell

O: Bulletin

Inner Circle of American Revenuers (ICAR)

U. S. A. Founded by E. S. A. Hubbard in 1975. There is no connection with ARA. (Indications are this is a proprietary organization ...ed.)

O: Newsletter

Merkur: Vereinigung fur Privatposten und verwandte Sammelgebiete

(Association for private posts and related collecting fields)

Germany. Apparently founded by Dr. Lenig. The above name was adopted in the mid-1950s for the earlier **Arbeitsgemeinschaft fur Privatpost und anverwandte Sondergebiete** (Study group for private posts and related specialties).

O: Merkur since 1948-1964. Later reports in Sammler Lupe

Metropolitan Fiscal Association

U. S. A. Reported in January 1906, with G. W. Pepper as president.

Postal Tax Stamps of the World Study Group

U. S. A. Founded 1977 by J. F. Butkis in Boise, Idaho.

O: Bulletin

Revenue Society of Canada

Was active around 1932. No further details are known to me.

Revenue Study Group of the BNAPS


see: Canadian Revenue Society

Revenue Unit of the APS

Formed by an apparently not organized group of APS members. Its main purpose was to publish a column "Revenue Unit" in the American Philatelist from 1928 to 1942.

Societies — Continued on page 48

CAISSE D'ÉPARGNE FRANÇAISE.

(1) Récépissé. 88	Reçu de M. <i>Barry</i> la somme de <i>2.1 1933</i> <i>Carrière</i>	Le Receveur, 
ARTICLE de la RECEVUE.	MOTIFS DE LA PERCEPTION.	DETAIL du VERSEMENT.
3	EXERCICE 1933 <i>absolue 24</i> <i>année 1933</i>	30 30
TOTAL.....		30

(1) Extrait du registre n° 1108.

Figure 4
French fiscal used and
canceled in Monte Carlo,
Monaco.



Figure 5
French Dimension issue of
1881 with Monaco cancel.

Monaco at the time of the essays? If so, can we assume that French stamps were used for that purpose, especially the lower denominations normally used as receipts from public accountants? Such assumptions appear to be proven by the discovery of documents of the not-too-distant past, showing the French revenue cancelled in Monaco (Figure 4.)

Another late discovery leads one to believe that the post offices in Monaco did indeed use French dimension stamps. I refer to a 50c and 2/10 value of the 1881 issue of France bearing two cancellations (Figure 5): MONACO—PRINCIPALITE—2 (?) AOUT 1882 and ARTICLES D'ARGENT 30 AOUT (Money order). Unfortunately this stamp is off paper, but it is likely that it was used on a money order or on a receipt for registered mail. The hoped-for discovery of full documents will provide further data on this usage, and we continue the search.

Several denominations were also printed in black on a maroon background, showing occasionally tete-beche pairs with differing denominations (Figure 2). Moreover, essays of the stamps for bills of exchange have been found on piece (trial printings?) together with the dimension essays, proving that they were contemporary (Figure 3)

Why did the stamps remain unissued? In fact, the first dimension stamps appeared in Monaco on the eve of World War II (1938) and they differ from the essays, which were prepared at the end of the 19th century. Were duties based on dimensions established in

U.S. and FOREIGN REVENUES

322

Plus cinderellas of all types in our public
auction sales.

— Send for your catalog, free —

Beck Stamp Auctions
Sam S. Beck

ARA

Box 2216

ASDA

Mesa, Arizona 85204

SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

NEW MEMBERS

- 3209 C. W. POST STAMP CLUB. PO Box 146 C. W. Post Center. Greenvale. NY 11548 by Terence Hines. Club of Long Island Univ. student collectors
- 3205 CHRISTMAS. Pat. 15813 Rowena Ave. Maple Heights. OH 44137 by Kenneth Trettin. Revs on documents paper, all cinderellas, rev proofs
- 3215 COLLINS. Ruth D. 14203 Calle del Oro. Fountain Hills. AZ 85268. by Secretary US 1st issue
- 3213 GRISWOLD. Ralph E. 5302 E 4th St. Tucson. AZ 85711. by APS China all areas
- CM3216 HANDY. Cline A. 1701 S. Pacific. Oceanside. CA 92054. by Eric Jackson All US revs
- 3211 JOHNSON. Harry W. 100 Alexander St. Warren. PA 16365. by Secretary US. France, Austria and Hungary
- 3217 JUCEAM. Robert E. 106 Hemlock Rd. Manhasset. NY 11030. by G. M. Abrams. Stamp expo. labels and seals of world. Germany commercial and trade fairs. Third Reich propaganda seals (collector/dealer. Philatelic Specialties Co.)
- 3206 KAY. David J. c/o Georges Book Shop. 156 William St. Perth. W. A. 6000. Australia. by G. M. Abrams All except Xmas and Easter seals
- 3222 KLINE. Paul C. American Embassy. APO Miami. FL 34024. by G. M. Abrams Genl revs. esp. US. Portugal and Guatemala. consulars of all nations
- 3210 KNUTSON. Fred. PO Box 662. Broomfield. CO 80020. by R. L. Casten Collector/dealer. Chesterfield Stamps. most revs and packets
- 3225 LADANY. Prof. Shaul P. School of Industrial Eng. Georgia Inst of Technology. Atlanta. GA 30332. by G. M. Abrams. Telephones, telegraphs, parliaments. Yugoslavia (incl Serbia, Croatia, Bosnia, Montenegro, Fiume, Laibach, Trieste). JNF
- 3212 LEE. M. 11 Kenton Crescent. Valentine. NSW 2280. Australia. by Dennis Osborn. All revs of Australia and states. esp. RR parcel stamps. some cinderella items
- 3226 MARSHALL. Eugene R. 421 Coventry Court. Shreveport. LA 71115. by Ogden Scoville. Germany and Baltic, some East Europe
- 3218 MILLER. Charles E. 736 N. Frazier St. Baldwin Park. CA 91706. by G. M. Abrams. Collector/dealer. "Paper Americana" documents with revs imprinted or affixed
- 3223 MOODY. Myron E. 921 Panorama Dr. #2C. Palatine. IL 60067. by G. M. Abrams. US revs. M&M
- CM3227 PARRISH. Paul H. 3875 Sheppard Ave E. Apt 606. Agincourt. Ont M1T 3L6. Canada. by G. M. Abrams. Anything in US (beginner)
- 3220 SHONFELD. Ted. 530 Altura Rd. Arcadia. CA 91006. by G. M. Abrams. US
- 3204 SPIER. R. PO Box 131. Mt. Clemens. MI 48043. by Secretary Deeds for land
- 3207 STONE. Cindy. 6319 Stephen's Crossing. Mechanicsburg. PA 17055. by G. M. Abrams. Collector/dealers. Tom & Stone. collect Canada Supreme Court laws. deal in genl revs
- 3219 TEICHGRABER. Theodor P. A. PO Box 7029. Phoenix. AZ 85011. by Ogden D. Scoville. Dealer. Arizona Philatelic Services (also dba Fred & Ted Covers) western US (covers). China. Germany. Japan. Korea (stamps. covers and postal history)
- 3221 TERRELL. R. Donald. PO Box 743. Camden. SC 29020. by G. M. Abrams. Collector/dealer. Palmetto Trading Post. state and fed duck stamps. foreign waterfowl licenses and stamps. used hunting licenses. topicals depicting ducks and geese
- CM3224 TIPTON. Richard J. PO Box 503. Gatlinburg. TN 37738. by Kenneth Trettin. Revs. stamped and embossed paper
- 3208 WITTMAN. Campbell. 1409 Malvern Rd. Malvern. Victoria 3144. Australia. by G. M. Abrams. Australia and states revs. early Victorian state revs (collector/dealer)
- 3214 WOOD. Robert E. 402 Spring St. Struthers. OH 44471. by G. M. Abrams. All revs

Highest membership number on this report is 3227

EXPELLED

- 1311 Harry Schneider (Suspended 1977 pending resolution of felony charges. convicted 1979)

RESIGNED

- 2350 Georges A. Bechait

MEMBERSHIP STATUS

Previous membership total	1620
New members	24
Expelled	1
Resigned	1
Current membership total	1642

The Sales Column

Ogden D Scoville, temp. sales manager
2123 So. Windsor, Springfield, Mo 65807

The ARA will appoint a new sales manager after the Board has the opportunity to review those volunteering. We have a list of qualifications which may be had from me for a SAE. This is an important job that needs time and dedication.

Abrams started this department and has run it for over 10 years. I have received the books, catalogs, circuits and packets and they are now going out.

Gerry is busy making a breakdown of the income and expenses

so that our attorney, Garry Theodore will be able to file the proper papers with the IRS so that the ARA will finally achieve its tax free status.

The revised catalog of British So. African revenues may be had from Eric Sherwood, 105 Marford Crescent Sale, Cheshire M33 4DN, England. Price is £4.50 (UK) to US at the current exchange rate.

We now have a few new packets:

- 140 diff. Germany, D Reich & Federal Rep \$7.00
135 diff. Italy \$7.00

Those that have circuits from Abrams please return them to him. All new orders for packets, catalogs, books and circuits to me please.

Bi-Annual Elections

The ARA membership is reminded that our 1980 election of officers is upcoming with the ballot scheduled to appear in the June issue of TAR.

The positions to be filled are the President, Vice-President, Secretary, Treasurer, and three representatives (one Eastern, one Central and one Western).

Anyone wishing to run for any of these positions must obtain a nominating petition form from Secretary Bruce Miller, must have them signed by a minimum of 10 members in good standing and must have the petition back to Mr. Miller no later than May 1, 1980.

Members are urged to run for any office for which they feel qualified. Space will be allowed in TAR for brief statements by any candidate who may wish to do so. The results will be published in TAR with the term of office for those elected to begin on Oct. 1, 1980.

Ken Trettin

ROMPEX '80

May 16 — 18, 1980

— HOSTING —

American Revenue Association
Annual Convention

— HOURS —

- Friday, May 16 10 a.m. - 10 p.m.
- Saturday, May 17 10 a.m. - 6 p.m.
- Sunday, May 18 10 a.m. - 5 p.m.

— AWARDS BANQUET —

Saturday evening - 7 p.m.

THE REGENCY INN

3900 Elati (I-25 & 38th)

Exit 108

Denver, Colorado

AWARDS

The exhibits in this open show will be judged by APS accredited judges against the usual standards of philatelic achievement. Five levels of awards will be available to the judges: Gold, Vermeil,

READER'S ADS

Copy for Reader's Ads must be typewritten on one side of a plain white sheet of paper. Maximum line length is 3-11/16 inches; maximum 9 lines per ad. There must be one copy for every insertion. Cost 25¢ per line in advance. These ads are run at costs as a service to the membership.

STOCK CERTIFICATES, bonds--list SASE. Specials, satisfaction guaranteed. 50 different stocks \$14.95; 100 different unissued stocks \$19.95; 100 different old checks \$19.95. Always buying. Clinton Hollins, Box 112-M, Springfield, VA 22150 337

RUSSIAN REVENUES, locals, vignettes wanted. Need revenue documents, pre-stamped revenue paper, zemstvos, seals, labels and clindereillas. Will purchase or exchange. Martin Cerini, 37 Wyoming Drive, Hunt Sta., NY 11746 329

DO I PAY TOP PRIORS? I still get many top quality revenues from ARA Auctions! Need U.S. 1-894. 01-046 R1-R178. RB1-RB31. Roy J. Tillotson, 207 East Avenue, Batavia, New York 14020 328

WANTED--MOTOR VEHICLE registration and inspection stickers, discs, and metal tags and related material. Dr. Edward H. Milas, 888-8th Ave., New York, NY 10019 328

PAPER AMERICANA--stock certificates, checks, documents with revenue stamps postcards, philatelic, photographia. Also buying old paper items. Americana list plus 2 revenue stamp documents \$2. Stock certificate list plus 2 certificates \$2. Yesterday's Paper--Ron Haglund, Box 294AR, Naperville, IL 60540 328

ISRAEL REVENUES. Forerunners & Mandate..Mint Israel & Occupied Territories. Military "ZAHAL" overprinted Agra, Health, and Tax fiscals. Periodic bulletins and catalogues. New Issues Service. Dr. Josef Wallach, P.O. Box 1414, Rehovot, Israel. 326

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 TO BUY--Mexico revenues and stamped revenue paper. Need: singles accumulations and collections, on or off documents. Dick Stevens, 279 E Madison St, Elmhurst IL 60126 325

WE PAY 1/2¢ each for Scott listed US revenues. Out or punch cancels OK. Donzall, 904 Wright #4B, Richmond, VA 94804 322

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, FL 33317 322

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, CO 80293 322

CANCEL COLLECTORS:::1874 list of 3500 Insurance Co's \$1.25; 1870 list of RR Co's .75; 1882 list of 5000 Banks 113 pp \$6.25; all postpaid -- Jon Bulkley 1154 Clement, San Francisco, Ca. 94118

STATE REVENUES--Send #10 SASE for my list of State Fish and Game stamps. new lists and new additions every month! Barry L. Porter, 107 Southburn Drive, Hendersonville, TN 37075

CHINA revenue on Approval. Send SASE to Chen, 2F, 3001 S. Princeton Ave. Chicago, IL 60616

SPRING 1980 REVENUE List of Hawaii, Cuba, Puerto Rico, and the Philippines. Send 25¢ for list. W.F. Jolliff, Box 2687, So. San Francisco, California 94080

STATE FISH AND GAME STAMPS. Want to trade or to purchase. Rog Beals Box 210, Montevideo, Minnesota 56265

TURKEY REVENUES WANTED, WILL BUY OR TRADE. I AM LOOKING FOR A SOURCE OF REVENUE STAMPS. HAVE MANY DUPLICATES TO TRADE. MARTIN R. DORING, 2200 SOUTH OCEAN LANE, APT. 2607, FORT LAUDERDALE, FLORIDA. 33316.

Wanted: Battleship Imperf Pairs & Blocks, plate numbers, Sheets, Printed cancels, handstamp cancels. Please send with price. Will refund postage Glennon, 5220 So. Glennon Drive, Whittier, CA 90601 238

OPIUM ORDER FORMS (duplicates) 1936-1940 for trade. Wanted: Used Special Tax Stamps, USIR Taxpays, Wisconsin Revenues. Bill Smiley, Box 361, Portage, WI 53901

WHEN SUBMITTING COPY for the Reader's Ads, please single space and avoid folding through the typewritten area. Your copy is photographically reduced to 60 of its original size. Corrections can be made with white correction tape or paint.

Silver, Silver-Bronze, and Bronze. The only direct competition between exhibits will be for the Grand Award, Reserve Grand, and Specialty Awards. A number of special awards are expected from various sources and will be awarded according to the criteria of the donors.

The winner of the ROMPEX Grand Award will receive an invitation to participate in the American Philatelic Society's Champion of Champions competition at the APS Convention. A certificate of participation will be given to each exhibitor.

.....

Subject to acceptance by the ROMPEX Committee, I will enter _____ frames; subject to, and having read the foregoing rules and regulations, by which I agree to be bound.

Title of Exhibit _____

Brief Description _____

To be entered in Section _____ Fee for frames \$ _____ Return fee \$ _____

Return instructions _____ Total Enclosed \$ _____

Print Name _____

Print Address _____
Street City State Zip

National stamp organizations to which you belong _____

State awards this exhibit has received, if any, and the name of the exhibition _____

PLEASE COMPLETE OTHER SIDE Signed _____ Date _____

SPECIAL SERVICES

The United States Postal Service and the United Nations Postal Administration will have representatives on hand to sell stamps. In addition, there will be a special UN Cachet for their Peace-Keeping Operations Issue to be applied to mail presented for that service.

Appropriately cacheted ROMPEX covers will be available at the exhibition or by mail order.

The exhibition will include a bourse of 50 tables.

(continued on next page)

RULES AND REGULATIONS

1. The exhibition is open to all collectors showing their own (one owner) bonafide property.
2. An exhibitor may enter in more than one section, provided separate entry forms are submitted.
3. All exhibits must be mounted on album size pages. Adult entries will be placed in 9-page frames whose inside measurements are 30"x36". Each exhibit is limited to 12 frames, with 2 frames being the minimum.
4. Junior exhibitors are by invitation only - to those junior Grand Award winners in local and regional exhibitions in Colorado and contiguous states.
5. Once received, an exhibit may not be withdrawn prior to the close of the exhibition.
6. Judging will be done in open competition with sufficient awards provided to allow the judges to award exhibits at the level they deem worthy. The decision of the judges is final.

ENTRY FEES

1. Entry fees are \$3.00 per 9-page frame for adults - no charge for Juniors.
2. All checks must be made payable to ROMPEX. Entry forms must be received by April 6, 1980, after which date no entries will be accepted.
3. If the number of available frames (265) is sold out prior to April 7, 1980, fees will be refunded.
4. Failure to submit the exhibit will result in forfeiture of fee.
5. Exhibits mailed should be addressed to:

ROMPEX
P. O. Box 2352
Denver, CO 80201

They should arrive by May 5, 1980

SECURITY

1. Every precaution, including armed guards, will be provided to safeguard all exhibits against loss or damage while being mounted or in the frames. No responsibility of any kind shall be attached to the Rocky Mountain Philatelic Exhibitions, Inc., any of its member clubs, any society participating in the ROMPEX exhibition, or The Regency Inn, any of their employees, or appointees for any loss or damage to exhibits arising from any cause whatsoever.
2. Exhibitors desiring insurance should make their own arrangements.

CLASSIFICATION

ROMPEX will exercise its best efforts to display exhibits by the following classifications for convenience in viewing.

Section 1: United States

SOCIETIES — continued from page 44

State Revenue Society

U. S. A. Founded by E. S. A. Hubbard in 1954; since September 1975 a chapter of the ARA.

O: State Revenues Confidential (1954); The State Revenooer (1955); The State Revenuer (1956); The State Revenue Journal (1957); The State Revenue Newsletter 1959 to present.

Suomen Leimamerkkeilijaseuran (Society of Finnish Fiscal Stamp Collectors).

Finland. Founded by E. A. Hellmann in Helsingfors (Helsinki). The name of this association was expressed officially in three languages: Finnish, as above; Swedish, as **Finlands Stempelmarkessamlareforening**; German, as **Verein Finnischer Stempelmarkensammler**.

O: Libertas Philateliae 1950-1956. Articles printed in either of the three languages.

U. S. Revenue Society

U. S. A. Was organized on 5. January 1907 (but existed a few months earlier), and disbanded in 1916. This society had 143 members in its peak year of 1910.

O: Mekeel's Weekly Stamp News 1906-1908, and in The Stamp Journal 1908-1916.

Verein Finnischer Stempelmarkensammler

see: Suomen.....

Verein Schweizerischer Fiskal- und Privatpostmarken Sammler (Society of Swiss Fiscal and Private Postage Stamp Collectors).

O: Die Stempelmarke 1944 - ? Between 1947 and 1950 this was published as a separate section in Schweizer Briefmarken Rundschau.

Verein Wiener Stempelmarkensammler "Ignaz Mayr - Runde" (Society of Vienna Fiscal Stamp Collectors "Ignaz Mayr - Circle).

Austria. Founded in 1930 shortly after Ignaz Mayr passed away. For many years previously, there existed an unofficial "round table" group under his chairmanship. The society was still in existence in 1977.

O: Mitteilungen since 1946 (last issue seen 1958)

Washington Metropolitan Area Fiscal Society

U. S. A. Founded in March 1976 by L. Alfano as the D. C. chapter of the ARA.

Section 2: Foreign, including U N

Section 3: Topical

Section 4: Postal History and Postal Stationary

Section 5: Novice (limited to adults who have never won any award in a previous show.)

Section 6: Juniors

Check one:

☐ I am mailing my exhibit.

☐ My exhibit is coming via _____

☐ My exhibit will be delivered by (person) _____

☐ I will deliver my exhibit personally to The Regency Inn Exhibition Hall, 3900 Elati, on May 15, 1980, before 6:00 p.m.

Check all that apply:

☐ I will need _____ tickets for the Awards Banquet.

☐ I will need _____ tickets for the APS Writers Unit '30 Break-fast.

☐ I will need _____ sets of ROMPX cacheted covers.

☐ Please send me information on room reservations.

For use of ROMPEX Committee

Arrived _____

Mounted by _____

Dismounted by _____

Return _____