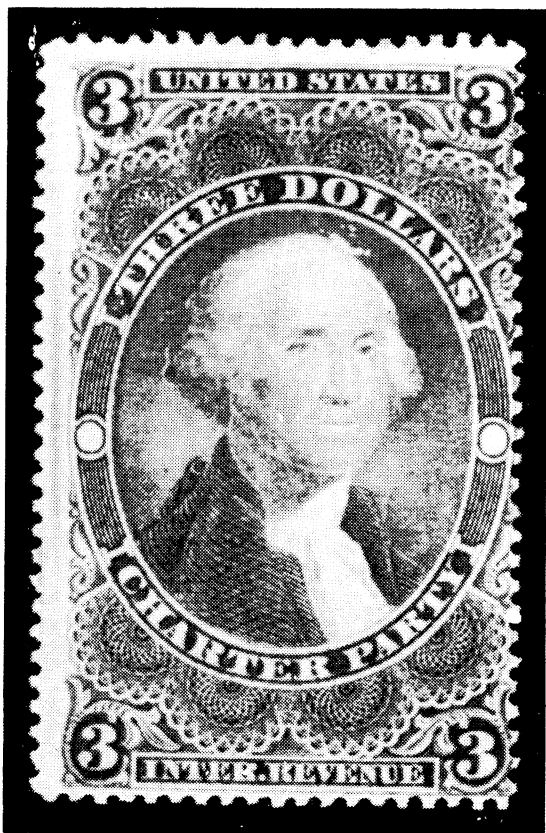


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THE AMERICAN REVENUER

Journal of The American Revenue Association

BULGE LINE PLATE VARIETY



Dr. Zaven M. Seron, ARA

Through the courtesy of Maryette Lane, a new bulge-line plate variety of the US Civil War revenues is illustrated for the information of readers of *The American Revenuer*. It is the \$3 green, CHARTER PARTY (R85c), with a green line in the left margin, extending the full length of the stamp. Two position dots are visible at the upper left, indicating that the bulge-line is at least an intermediate wear of the plate state. Maryette was instrumental in verifying a similar plate variety of the 2c black-jack, which was documented in *Linn's Stamp News* (November 6, 1978, p. 93).

Responses arrived from several correspondents. A subsequent sequel to the original article amplified and documented a listing of additional bulge-line flaws which were submitted to me and verified (*Linn's*, June 4, 1979, page 65).

Off and on since the 1979 sequel and listing, additional varieties have been verified. Most of them were Civil War revenues. Identification of the true bulge-line flaw is complicated by the need to differentiate smudges, wiping flaws, partially erased centering lines and other artifacts caused by poor workmanship available during the Civil War period. At least 80% of submitted items have revealed such artifacts of bad help.

Etiology of the bulgeline plate flaw: excessive pressure during transfer of impressions from the transfer die to the plate could produce bulges between impressions on the plate. The flaw is the bulge, which had to be tooled out (or burnished) to permit an even impression of the stamp on the printed sheet. Over-zealous or inexperienced burnishing could produce variable depressions where the tool bites into the soft steel (or copper) plate. In intaglio engraving and printing, such depressions transfer the ink to the margins between stamps on the printed sheet.

It is not surprising that the majority of bulge-line plate flaws are being found on the myriad of Civil War revenue stamps, since Butler and Carpenter were overwhelmed by

(Bulge line — continued on page 136)

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The Editor Notes . . .

...that this issue contains our fall auction. Don Duston put this auction out "in a weak moment." The ARA is still seeking an Auction Manager. Because of many considerations, it is felt that future auctions be limited to U.S. and Canada only. Therefore, any member who feels that he or she could handle the auctions of this type please contact either Don Duston or Ogden Scoville immediately. In order to continue to serve foreign revenue collectors, Don will be announcing details in the near future. These will include direct mail offerings via net price and auction to those requesting to be placed on mailing lists, and special offers and sales appearing in TAR. Don will be handling these as Sales Manager rather than through our regular auctions.

...that your attention is called to the announcement concerning our upcoming Directory. This book takes much longer to produce than a regular issue of TAR. Your co-operation will be appreciated.

...that Samuel Freedman, 863 Palisade Ave, Yonkers NY 10703 has a batch of RJA strips in which he is not interested, but would like to hear from our members who may wish to obtain by sale or exchange for other material. Write direct.

...that George Story, Sr., ARA 1309 of Oklahoma City died June 4, 1980. Joe Einstein reminds us that George was known as the man who discovered the RN-M2a which was reported in TAR in 1971. He had suffered from heart problems for several years.

...that in a recent auction in FL of literature, several currently available items on revenues were offered, with estimates about the price you'd pay if bought retail now. However, one item stands out. "Forbin CATALOGUE DE TIMBRES FISCAUX (revenues), 1915, photocopy repro, spiral bound, 797 pp...Est \$60-75.00"!! Undoubtedly one of Duane Zinkel's reprints...the question is how much did you pay for yours?

...that Tom Priester has called attention to the fact that your editor transposed the illustrations in Tom's article which appeared last issue (page 101). It should also be noted that the text for the first item should read "catalog number 580" rather than "580".

...that William Buford writes that he enjoyed the article in the last issue about lock seals. He suggests additional topics to be covered by persons with knowledge in these fields: RJA overprints, RX stamps, RZ stamps, RF overprints and locations of transfers, cracks etc on first issues. The last item is covered on page 130 of this issue. Any takers on any of the other subjects? Please submit direct to the editor.

...that member Ernest Vilter (5145 N. Palisades Rd, Milwaukee, WI 53217) would like to know if anyone can help him locate some information. At one time he saw a chart plotting gold dollars against Civil War period greenbacks. Can anyone help locate such a chart of similar information?

...that member Robert Shelly (129 Houston Ave, Angleton, TX 77515) has reprinted the 2¢, 25¢ and 50¢ mats of the Civil War revenues. These are outline mats made by Bedford in the early 1930s. He makes no mention of availability. Include postage as a courtesy if you write to him.

...that CONGRATS are due--

--to DR. E. COVERT, whose display of Canadian Tobacco Duty stamps received a Small Silver at CALTAPEX '80 (Calgary, Alberta) in June.

--to J. SHELTON whose Canadian Federal Revenue Stamps exhibit earned a similar award at the same show.

WITH OUR DEALERS, it is noted...

...that Quarterman Publication has substantially less than 100 copies remaining of the Holcombe Patent Medicine Tax Stamp book remaining. They have also reprinted the original complete Boston Revenue Book. This is a must reference book for U.S. collectors of equal or greater importance than the US Specialized catalog.

...that Bill Castenholz announces the impending

printing of his newest book "Private Die Match Stamps, History of Stamps & Firms that issued them." This is a completely retypeset reprint of Chris West's (Elliot Perry) articles which appeared in Mekeel's early this century. The 8 1/2 x 5 1/2 inch book will be about 320 pages with color plate. All of the stamp designs will be illustrated in the text. Price will be under \$50 and will be available before the end of the year.

...that Irv Silverman notes that Robson Lowe's October auction will include a lot of Nansens including hard-to-gets (this has meaning for those who collect Switzerland).

...that John Kaufmann announces that he will be the official auctioneer for the annual ASDA Stamp Festival in New York City on September 26 and 27.

Bi-Annual Directory

Due to the extensive lead time desired for our Bi-Annual Directory (formerly called yearbook) it is requested that applications for advertisements be sent immediately upon receipt of this issue of TAR. Inclusion cannot be guaranteed if received after September 21, 1980. Copy should be sent directly to the editor, payment to the Advertising Manager. The rates are as follows: 2X the normal one time ad rate for copy anywhere in the directory, 2 1/2 X the normal one time rate for copy within the directory but in a location designated by the advertiser, 3X the normal one time rate for the back cover (full page only).

It is requested that all local chapters communicate immediately with the editor to verify the information contained on the inside back cover of the 1978 book.

Since the ARA Directory is published only every two years it has been considered appropriate that the former title of Yearbook not be used.

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Winning candidates will assume office effective October 1, 1980.

Letters to the Editor

Dear Editor:

It is a delight to have TAR publishing Charles Mandell's "Revenue Stamps of the Holy Land," the first installment of which appeared in the May, 1980 issue. It is work such as this that no doubt makes our un-heralded editor's work worthwhile.

On page 93, Mandell shows as Figure 1 a stamp unidentified and questions its exact usage. This stamp, in three slightly different designs, was issued for payment of fixed fees, including the advertising tax. The first issue was in 1905 and showed a small el Gazi tughra in the center, the perforation being 12 x 12 or 13 1/4 x 13 1/4. The next issue in 1909 was the same but with the tughra Reschad. Same perforations. The third and final issue was in 1916 and showed the large tughra el Gazi, the perforation being 12 x 12. All three were on unwatermarked paper. I have examples with manuscript cancels, rubber stamp cancels, and also printed over with advertising text.

From the illustrations in the article, I can see that Figure 1 is the tughra Reschad. Presumably Figure 3 would be the large el Gazi tughra, based on the date of usage, but the illustration is too small and unclear to be sure. Incidentally, the old Nicolaidis catalogue mentions one stamp of the 1909 issue being known with a reversed tughra. No one else has reported this and I have never seen one or heard of one elsewhere.

One final comment on this excellent article. Mandell says that the Turkish newspaper tax stamp did not include the cost of the postage "as in other countries." This is not quite accurate. Probably, collectors find the most popular newspaper tax stamps to be those of Austria. They did not pay postage, either. Gaube, in his monumental three volume work on the Austrian newspaper tax stamps,

HONORARY LIFE MEMBERS SELECTED

The ARA Board of Directors has approved Honorary Life Memberships for two members. Named for this honor are John S. Bobo of Des Plaines, IL, and I. Irving Silverman of Lincolnwood, IL. Both are recognized for their contributions to fiscal philately and to the ARA.

Irv (ARA No. 290, HLM No. 14) has served the ARA continuously for 28 years; first as President from 1952 to 1954 and since then as Central Representative on the Board of Directors. In the early 1950s Irv was instrumental in saving the ARA from collapse. He helped to make the ARA an independent organization rather than an outgrowth of a stamp dealer's business dominated by one man. He has written many articles for TAR and other magazines. He remains an active collector, ARA supporter and patent attorney.

John (ARA No. 3, HLM No. 15) served as the ARA's first Central Representative in 1947. At other times he served as Secretary-Treasurer, Vice President and President. He is one of the most knowledgeable persons in the field of the U.S. Taxpays. He wrote many of the midwestern state catalogs which appeared in the Cabot and Hubbard catalogs although he was not credited as the author. He has authored numerous articles which have appeared in TAR and the *Bureau Specialist*. His collecting career ties together the early fiscal collectors of the 1930s with those of today. He currently remains very active as a dealer in U.S. and foreign revenue material.

Ogden D. Scoville

mentions that a large bulk of these stamps never went through the mails and were cancelled in the tax offices. From memory, I believe he said in that handbook or in later correspondence that the figure was about 40%

William Ittel, ARA

Dear Editor:

Thanks for the favorable review of "Replating of the 50 cent Conveyance."

I agree with Woody McLellan that all the positions can be identified by the top corner dots. Unfortunately one must build up a library of all the plated positions before one is confident of the exact dot configuration. For a novice in plating, the scratches are the easiest most positive method of position identification. The identification and confirmation of positions by their guide dots occurs after some experience with plate reconstruction.

One minor disagreement I have with Mr. McLellan is his comment that "large multiples of the late state are not hard to find." My experience has been that all multiples are difficult to find. Anyone attempting to plate the 50 cent conveyance will find that multiples greatly aid in the reconstruction of the plate.

Steve Rorer, ARA

Dear Sir:

I received my copy of TAR (May Issue) today and after a casual look settled on "European Commentary" page 108.

The column is terrific! Let's have one every month. If I may suggest: Mexico, Great Britain, New Zealand, China for starters. Hope you are not restricted to just Europe.

I enjoy Martin Erler's style of writing and thoroughly enjoy any and all of his features.

I wish to take this opportunity to express my appreciation of your staff, magazine and organization.

(Letters — continued on page 134)

THE BOSNIAN DOCUMENTARIES

Dr. L.L. Howe

(Ed. note: This paper is reprinted from the Trumpeter, official organ of the Croatian Philatelic Society, through the kind permission of the Editor, C. Glavanic, and the author. The paper was serialized starting with the May-June, 1976, issue of that journal, and our gratitude to the above gentlemen for their cooperation.)

There were apparently six issues of the Bosnian Documentary revenues issued between 1879 and 1917 (part of the 1916 issue was printed and issued in 1917, but the stamps show the year date 1916). Two of these issues appeared in 1879, the first emission in July, the second in September.

No revenues appeared after 1918, because Bosnia vanished as an entity after WWI, and the balance of these stamps were destroyed or overprinted and used by the Kingdom of Serbs, Croats and Slovenes (later Yugoslavia) of which Bosnia became a part.

These revenues have produced a vast field of unexplored types, printings, colors and perforations. Forbin's listing is much oversimplified. There are also the interesting field of cancellations, briefly mentioned herein, and the tremendous area of regular and compound perforation varieties found in the 1879 and 1886 issues.

This paper is limited to the documentaries, but there are many other categories, yet to be explored. The information which follows has been gleaned from examining hundreds of these stamps, and fellow collectors are invited to submit further information if deemed appropriate. (Submit such data to the ARA Editor ... it will be passed along.)

The Bosnian revenues up to the regular pictorial postage issue of 1906 were the only stamps actually identified as Bosnian.

The two issues of 1879 had approximately the same design although the July issue had smaller numerals and the background burelage is light green, except for the 2n which is yellow, while the Sept issue has a rosy, more buff color (for the novcica denominations). Close attention should be paid the 2n, because the 2n of July, being of yellow burelage, may under some light appear to be buff and be mistaken for the Sept 2n.

The July issues are very rare, and the Forint denominations practically non-existent. Few were printed, and few reached the official offices. It is doubtful that there are any remainders. Not more than 7 are known of any one of the higher Forint values.

Although these issues of 1879 were printed in two colors, in those days it required two separate processes: First the burelage and second the design including the denomination. Stamps were printed in sheets of 50, and the first step was printing the 50 burelaged backgrounds, each background being separated by about a 2 mm. spacing. Then came the printing of the design and values, still leaving the blank space around the stamp as a possible guide line for the perforating machine. One might think that with such a procedure, exacting work even in those days, there would be many errors, offsets and varieties to abound. But inspection procedures must have been quite strict, because few are known. Some may be found offset, with the blank border showing on 1, 2 or 3 sides, depending on whether the offset was to the right, left, up or down. If the perforating is off-center (correct perforating will show in the blank spacing around the



1879

stamp) the blank spacing will show, but these are not considered major errors...merely minor variations.

It is believed that the July 1879 issues were lithographed, and subsequently several types of dies/stones made for the Sept. 1879 issue. The issue of Sept allows much diversification for the specialist.

First, there are two types of design, the one more delicate. The distinguishing features are: In (arbitrary) Type I, the dot above the value does not touch the border, and the leaf point in the upper right corner ornament does not touch the curved line. In (arbitrary) Type II, the dot touches the border and the leaf point touches the curved line.

To carry the study even further, there are differences found in the numerals of the Sept issue, particularly for the Novcica denominations. Here are the types I have unearthed:

Most of the denominations have two types of numerals, which may be differentiated as follows.

The numeral 1: Type I, the stem of the numeral appears to bevel into the base; Type II, the stem appears to sit squarely on the base. (The values 1n, 10n, 12n, and 16n carry both types).

The numeral 2: Types are different for each denomination, as follows:

The 2n..Type I, the top loop of the 2 is thinner, and the front part of the base appears pointed. Type II, the front part of the base is cut off or squared.

The 12n..Type I, the knob on the base appears to bevel into the base, and the front part of the base is pointed. Type II, the front part of the base is blunted. (The Type I seems to appear always with the Type I numeral 1).

The 20n..Types the same as the 12n.

The 24n..Types the same as the 12n.

The numeral 3: One type each for the 30n and 36n denominations.

The numeral 4: This numeral has possibly three types, the third type applicable only to the 24n.

Type I, the crossbar of the 4 has a knob on the open end, and the base of the 4 appears to bevel into the stem. Type II, no knob on the crossbar, and the stem sits squarely on the base. Type III is similar to type I, but smaller, and the knob is less pronounced. (This is found only on the 24n; the 4n, 24n and 40n are known with Types I and II. The 48n and 64n are known only in Type I).

As a result, for any of the above denominations, one may find two types of the design, delicate (I) or normal (II), plus the variations in numerals. The possibilities boggle the mind. If one wishes also to consider the

perforation and shade varieties also peculiar to this issue, one may devote an entire album to just this issue...if one can find the stamps.



1886

The 1886 issue had a complete change of design and printing. Unlike the first two issues, there was no burelage; the background was a solid printed network, which essentially eliminated the off-set possibilities, as there was no white space between stamps. However, there is a puzzle: In all denominations of this issue, stamps can be found with blank edges at the top, bottom, or either side. It is believed that when the sheets were printed, the stone/die didn't cover the complete sheet, leaving a small white border around the sheet, which ranges from just noticeable to about 2mm deep. Further, when the sheets were ready for perforating, some of them may not have been exactly centered in the machine, allowing the sheet to be perforated high, low, left or right of center. A stamp showing the white space on top (or bottom) and either side would be quite rare, being a corner stamp, of which there were only four to a sheet.



1899 - Heller



1899 - Kronen

The 1899 issue introduced the Heller and Kronen denominations, and a radical change in design and paper. These were printed on a transparent material with a trade name of Goldbeaters Skin. The paper being transparent, the stamps were printed on both front and back. The process appears to have been quite difficult. Considering the thin paper, putting this material through several printing presses must have caused some chestbeaters as well. However, perhaps the processes involved were not as difficult as imagined, since the stamps were in use for

seventeen years, with few changes except in color. The background network, the oval and its printing, the border and guidelines were printed on the back of the stamp. Even so, since the paper is so thin these appear to have been printed on the front. The front printing, however, consisted of the side ornaments, the shield and crown, the base box with the year/date and the denominations. The gum used must have reacted chemically with the paper, since if soaked off the paper in water, one may wind up with merely a portion of the printing, or none at all. Caution must be used, and it is suggested that the stamps be allowed to remain on the paper, to avoid heartbreak.



1912 and 1916

Subsequent to the initial printing of 1899, the sheets were embossed with some uniform design (not used for the later 1912 and 1916 issues). It is suspected that the reason for the embossing operation was to allow easier separation of the sheets, as they were delivered to the official offices in stacks. Here again there are some off-set varieties, but few. The same design was used for the subsequent 1912 and 1916 issues, although there were some changes to the wording as well as the date.

The Heller values used HELERA-XEJPA in 1899 and 1912, while the 1916 issue changed the right side, making both sides read HELERA. The Kronen values used KRUNA-KPYHA in 1899 and 1912, for the most part, while in 1916 both sides read KRUNA. The exceptions are the 2K, 4K and 24K values for 1899 and 1912, which read KRUNE and KPYHE, while the 1916 issue 2K, 3K, 4K and 32K read KRUNE.

Postmarks or town cancels found on the Bosnian revenues would normally lead one to believe these were postally used. This is not necessarily true. While postal use of the revenues is known, it is difficult to determine whether such cancels were postal or otherwise without having the entire document, since the same cancels were legitimately used for fiscal purposes. Revenues used on cover, legitimately postal, are quite rare, but do exist.

From 1879 until after WWI, when Bosnia became a part of the Kingdom, certain mail leaving the country or travelling from one province to another, was taxed. The tax rate was 4n until 1900 when the Heller replaced the Novčica. The tax rate then became 8H, although covers (or pieces) have been seen with a 2n stamp. When such pieces were mailed, the correct tax stamp was affixed. For newspapers, the rate was 1n until 1900; whether it continued is uncertain. That is how these revenues, used fiscally, received town cancels. However, over the forty year period these stamps were used, they were rarely

(Continued on next page)

found with such town cancels. A piece of mail, a cover, a newspaper, what-have-you, bearing town cancels on both the fiscals and the affixed postage stamps are extremely rare.

The listings follow.

Bosnia, the documentaries

1879, July

Design size $21\frac{1}{2} \times 30\frac{1}{2}$ mm., unwmkd, perf 12; red (shades) on green burelage except for 2n which is on yellow burelage.

2n, 4n, 8n, 17n, 25n, 33n, 42n, 63n, 83n, 1F15, 1F67, 2F8, 3F13, 4F17, 6F25, 8F33, 12F50, 16F67, 20F83, 31F25, 41F67, 62F50, 83F33

1879, September

(See prior comments on type variations) Same as before, numerals slightly larger. Colors: Red (shades), orange (shades), yellow (shades) for the Novcica denominations. The burelage for these stamps is usually rose to buff. A truly pink burelage is rare.

Known perforations: 12, $12\frac{1}{2}$, 13, $12 \times 12\frac{1}{2}$, 12×13 , $12\frac{1}{2} \times 12$, $12\frac{1}{2} \times 13$, 13×12 , $13 \times 12\frac{1}{2}$. 1n, 2n, 4n, 8n, 10n, 12n, 16n, 20n, 24n, 30n, 36n, 40n, 48n, 64n, 80n;

Colors for the Forint denominations as follows, burelage colors in parentheses: 1F green (light green); 1F20 blue (light blue); 1F60 mauve (buff); 2F40 red (pink); 3F20 green (light green); 4F blue (light blue); 6F yellow (buff); 8F gray (light gray); 12F yellow (pale yellow); 16F red (pink); 24F mauve (buff). Many shades.

1886

Design size 22×36 mm., unwmkd;

Known perforations: $9\frac{1}{2}$, 10, $10\frac{1}{2}$, 11, $11\frac{1}{2}$, 12, $12\frac{1}{2}$, 13, $9\frac{1}{2} \times 10$, $9\frac{1}{2} \times 10\frac{1}{2}$, $9\frac{1}{2} \times 11$, $9\frac{1}{2} \times 11\frac{1}{2}$, $9\frac{1}{2} \times 12$, $9\frac{1}{2} \times 12\frac{1}{2}$, $9\frac{1}{2} \times 13$, $10 \times 9\frac{1}{2}$, $10 \times 10\frac{1}{2}$, 10×11 , $10 \times 11\frac{1}{2}$, 10×12 , $10 \times 12\frac{1}{2}$, 10×13 , $11 \times 9\frac{1}{2}$, 11×10 , $11 \times 10\frac{1}{2}$, $11 \times 11\frac{1}{2}$, 11×12 , $11 \times 12\frac{1}{2}$, 11×13 , $12 \times 9\frac{1}{2}$, 12×10 , $12 \times 10\frac{1}{2}$, 12×11 , $12 \times 11\frac{1}{2}$, $12 \times 12\frac{1}{2}$, 12×13 , $12\frac{1}{2} \times 9\frac{1}{2}$, $12\frac{1}{2} \times 10$, $12\frac{1}{2} \times 10\frac{1}{2}$, $12\frac{1}{2} \times 11$, $12\frac{1}{2} \times 11\frac{1}{2}$, $12\frac{1}{2} \times 12$, $12\frac{1}{2} \times 12\frac{1}{2}$, $12\frac{1}{2} \times 13$, $13 \times 9\frac{1}{2}$, 13×10 , $13 \times 10\frac{1}{2}$, 13×11 , $13 \times 11\frac{1}{2}$, 13×12 , $13 \times 12\frac{1}{2}$.

Colors: 1n to 30n, brown (shades) on brown network; 40n to 60n, blue (shades) on blue network; 80 and 90n, red (shades) on rose network; all Forint denominations are in shades of green on light green network.

1n, 2n, 3n, 4n, 5n, 7n, 10n, 12n, 15n, 20n, 25n, 30n, 40n, 50n, 60n, 80n, 90n; 1F, 2F, 3F, 4F, 5F, 6F, 8F, 9F, 10F, 12F, 15F, 20F, 25F.

There are errors of the 80 and 90n denominations on buff network. The 2n is known perforated $9\frac{1}{2} \times 9$.

1899

Design sizes, not including colored frame, $24 \times 32\frac{1}{2}$ mm. (Heller), $27 \times 37\frac{1}{2}$ mm. (Kronen), Goldbeaters Skin, Dated; Unwmkd, values in Heller and Kronen; colors of design, values and borders considered to be in the same colors unless noted. Errors are known in the border colors as indicated. Border shades in parentheses.

Known perforations: $12\frac{1}{2}$, 13, $13\frac{1}{2}$, 14, $12\frac{1}{2} \times 13$, $12\frac{1}{2} \times 13\frac{1}{2}$, $12\frac{1}{2} \times 14$, $13 \times 12\frac{1}{2}$, $13 \times 13\frac{1}{2}$, 13×14 , $13\frac{1}{2} \times 12\frac{1}{2}$, $13\frac{1}{2} \times 13$, $13\frac{1}{2} \times 14$, $14 \times 12\frac{1}{2}$, 14×13 , $14 \times 13\frac{1}{2}$.

2H - blue design, blue border (dark to faded); 4H - blue design, light rose border (deep to light); 6H - blue design, buff border (greenish buff to yellow green); 8H - blue design, brown border (orange brown, yellow brown to deep brown); 10H blue design, olive green border (dark green to pale green); 10H a. error, light bistre border; 14H - red design, blue border (dark blue to faded light blue); 20H - pink design, pink border (dark purple to light mauve); 26H - red design, green border (dark green to light yellow green); 26H a. error, buff border; 30H - red

design, brown border (dark brown to yellow brown); 38H - green design, yellow border (yellow green to faded light mauve); 40H - green design, blue border (blue to faded light blue); 50H - green design, pink border (purple to light faded mauve); 60H - red design, buff border (dark brown to pale buff); 60H a. error, border dark to light yellow green; 64H - blue design, brown border (dark to light yellow brown); 80H blue design, yellow border (dark yellow to light green); 80H a. error, brown to bistre border;

1K - blue design, blue border (dark blue to faded blue); 2K - blue design, pink border (deep to faded pink); 4K - blue design, green border (dark green to yellow green); 5K - blue design, orange border (brown orange to yellow orange); 6K - blue design, yellow brown border (shades of yellow brown); 8K - red design, blue border (blue to faded blue); 10K - red design, pink border (deep to light pink); 12K - red design, light blue green border (blue green to light yellow green); 14K - red design, orange brown border (shades of orange brown); 16K - red design, yellow brown border (deep brown to light yellow brown); 20K - blue design, blue border (deep to faded blue); 24K - blue design, rose border (crimson to light pink); 30K - red design, light green border (blue green to light yellow); 40K - blue design, orange brown border (deep brown to yellow brown); 50K - blue design, yellow green border (deep to light); 50K a. error, red design, light brown border (extremely rare).

1912

Same design as prior issue, dated, Goldbeaters Skin;

Design size 24×32 mm all values; Colors: Heller values, blue design, blue borders, orange network; Kronen values, red design, red borders, light green network.

Known perforations: $12\frac{1}{2}$, $13\frac{1}{2}$, $12\frac{1}{2} \times 13\frac{1}{2}$, $13\frac{1}{2} \times 12\frac{1}{2}$.

2H, 4H, 6H, 8H, 10H, 14H, 20H, 26H, 30H, 38H, 40H, 50H, 60H, 64H, 80H; 1K, 2K, 4K, 5K, 6K, 8K, 10K, 12K, 20K, 30K, 40K, 48K, 50K.

1916

Same, Dated, Goldbeaters Skin, same size; perf $13\frac{1}{2} \times 13$.

Colors: Heller values, blue design, blue border, orange network; Kronen values, red design, red border, light green network.

2H, 3H, 4H, 5H, 6H, 7H, 8H, 9H, 10H, 14H, 20H, 26H, 30H, 38H, 40H, 50H, 60H, 64H, 80H, 1K, 2K, 3K, 4K, 5K, 6K, 7K, 8K, 10K, 12K, 20K, 30K, 32K, 40K, 48K, 50K.

Lebanon — continued from page 118

The usage of these stamps (we're told) is as follows: The 5 PL stamps were used on prescriptions; the 10 PL stamps were used on physicians' health certificates; the 25 PL stamps were used on health reports and the 100 PL stamps on legal reports. We don't know the difference in semantics between the documents (less the prescriptions), but we expect the Lebanese do. We are also told that these are actually pension stamps...that is, the money collected goes into some sort of pension fund. For doctors? Comments are solicited.

Revenues Auctioned

Extremely Fine and Superb copies of all the different revenue issues brought multiples of their catalog value at the official NAPEX auction conducted by John W. Kaufmann, Inc., of Washington, D. C., on July 4. One of the finest known copies of the \$200 USIR sold for over 5 times catalog at \$1650. The sale also featured match and medicine issues and an extensive offering of telegraph stamps and covers. Copies of the catalog are available from the firm at 1522 K. St., N. W., Suite 1000, Washington, D. C. 20005.

ARA AUCTION NO. 22
Closing Date October 24, 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 our overseas members. Prices for listed US issues are from the 1980 Scott. Any lot is returnable if unsatisfactory.

USIR Listed Revenues

1	R104TC (2VF) on india, crease-----	CV 27.50
2	R104TC blk of 4 on india, hvy creases, 3 stps	110.00
3	R1a (4F) ms, 3 huge mgns, close at left-----	CV 20.00
4	R1a (5F) SON HS, 3 huge mgns, cut in at bot.-	CV 20.00
5	R3a (5F) ms, 3 good mgns, just cuts left PHOTO	300.00
6	R7a (1F) hvy blk ms cxl, 4 wide mgns-----	CV 6.00
7	R9a (2VF) ms, 3 wide, 1 good mgn-----	CV 6.00
8	R9a (2F) ms, crease, lightly nubbed corner---	CV 6.00
9	R32a (2VF) HS, 4 good mgns-----	CV 15.00
10	R32a (2VF) ms, 3 wide, 1 small margin-----	MB 20.00
11	R36a (5F) ms, 3 wide mgns, close at bot.-	CV 30.00
12	R41a ms, 4 lrg mgns, light shade (1F)-----	CV 20.00
13	R46a (1VF) ms, 4 wide mgns-----	MB 4.00
14	R46a (4F) HS, 3 lrg to good mgns, close at top	4.00
15	R48a (2VF) ms, 4 good mgns-----	MB 3.00
16	R49a (2VF) ms, 4 good mgns-----	CV 10.00
17	R49a (1F) ms, vert crease, 4 good mgns-----	CV 10.00
18	R50a (1F-VF) ms, 4 good mgns-----	CV 12.00
19	R53a (5F) ms, 3 wide mgns, closed tear, thin PHOTO	CV 250.00
20	R59a (1F) ms, 4 good mgns-----	CV 6.00
21	R60a (1VF) blk ms, 4 wide mgns-----	MB 3.00
22	R61a (4VF) partial red SL Customs cxl (Appraisor's Store), 3 good mgns, close at bottom-----	CV 30.00
23	R61a (4F) blue ms, 3 huge mgns, angles in at lft	30.00
24	R69a (2F-VF) ms, 3 good, 1 small mgn-----	CV 4.50
25	R70a (2VF) pen cxl, 4 even mgns, 2 mgns angle in close to frame lines-----	CV 15.00
26	R72a (4VF) ms, 4 good mgns, top & bot mgns angle in close to frameline-----	CV 18.00
27	R78a (2VF) ms, 3 good mgns, top mgn angles closel	2.00
28	R82a (2F) ms, 4 good mgns, slight toning----	CV 32.50
29	R82a (4F) ms, 3 wide, 1 small mgn, repd tears	CV 32.50
30	R85a (4F) blue HS, thin PHOTO-----	CV 40.00
31	R89a (1VF) ms, 4 good mgns-----	CV 20.00
32	R92a small mgns, closed mgn tear PHOTO-----	CV 90.00
33	R98a (2F) ms, 3 wide mgns, 1 small mgn-----	CV 20.00
34	R3b (2F-VF) pen cxl PHOTO-----	CV 40.00
35	R16b (5F) HS cxl (NYCRR N-11C) good imperf mgns, perfs just cut left PHOTO-----	CV 35.00
36	R19b (2F-VF) ms, good imperf mgns-----	CV 5.00
37	R24b (4F) violet ms, wide imperf mgns, short perfs	CV 4.00
38	R42b (1F) HS, wide imperf mgns-----	CV 7.50
39	R43b (2VF) ms, wide imperf mgns-----	MB 3.00
40	R52b (2VF) ms, wide imperf mgns, nat'l paper cr	12.00
41	R64b (2VF) SON circ HS "D&Co", good imperf mgns, small margin thin-----	CV 10.00
42	R2c (4F) uncxld, part OG PHOTO-----	CV 65.00
43	R2c (6VG-F) prtd "A.D./FEB/1863" (Andrew Dogherty), small age stains, short perfs	CV 65.00--SB 25.00
44	R4c (2VF) ms-----	CV 4.00
45	R8c (2F-VF) uncxld, on piece-----	CV 8.00
46	R12c HS, few short perfs-----	SB 8.00
47	R12c (5F) ms, perfs just cut at right-----	CV 8.00
48	R14c uncxld, wing mgns bot & left, few shrt pfs	10.00
49	R17c (5VF) pen cxl "X", perfs just cut rt PHOTO	50.00
50	R20c vert strip of 4 (5F), perfs cut rt EST	CV 15.00
51	R21c (2F) ms, grey shade, perf defects PHOTO-	CV 175.00
52	R28c (4F) ms-----	CV 4.00
53	R28c (5F-VF) HS, perfs just cut right-----	CV 4.00
54	R29c (4VF) ms-----	CV 6.00
55	R38c (4F) pen cxl (line), lt blue shade-----	CV 8.00
56	R41c (2F) SON HS "B & Co."-----	CV 15.00
57	R41c (2F) ms, one short perf-----	CV 15.00

58	R41c (2F) ms, blunt perfs left, small thin---	CV 15.00
59	R49c (5F) SON HS, good imperf mgns, wing mgn at right, cxl is Western RR #W-1, smudged--	CV 65.00
60	R50c (2F) ms, few short perfs-----	CV 10.00
61	R51c (4F) red ms cxl, lt crease-----	CV 15.00
62	R51c (5F) HS (NYCRR #N11-C)-----	CV 15.00
63	R51c (5F) blue SON HS "City Nat Bk/Binghamton"	15.00
64	R62c (5F) ms, perfs just cut at top-----	CV 10.00
65	R72c (6VF) ms, perfs just cut bot and right--	CV 6.00
66	R73c (4VF) ms, few pulled perfs PHOTO-----	CV 60.00
67	R74c (6F) SON HS, perfs cut rt PHOTO-----	CV 55.00
68	R74c (6F) ms, perfs close 2 sides PHOTO-----	CV 55.00
69	R76c (5F) ms, perfs just cut one side-----	CV 13.00
70	R76c (6F) ms, perfs just cut 2 sides-----	CV 13.00
71	R77c (4VF) SON HS "W.C.P. & Co.", few sht perfs	CV 20.00
72	R77c (4F-VF) blue HS, perfs just touch left--	CV 20.00
73	R77c (4F) HS, closed tear, short perfs-----	CV 20.00
74	R79c (4VF) HS, closed 2mm mgn tear PHOTO----	CV 40.00
75	R79c (4VG-F) heavy HS-----	CV 40.00
76	R79c (5F) freak perfs top, bot & left-----	SB 10.00
77	R80c (2F) blue HS, heavy thin-----	CV 25.00
78	R80c (5VF) blue HS, bwn shade, lt cr, thick pap.	25.00
79	R83c (4VF) SON HS, few short perfs-----	CV 15.00
80	R83c (6F) SON HS, perfs just cut on 2 sides--	CV 15.00
81	R84c 6 different shades-----	CV 8.10
82	R87c (4F) ms-----	CV 17.50
83	R87c (5F) ms, perfs just cut left-----	CV 17.50
84	R91c (4F-VF) ms-----	CV 8.00
85	R92c (2F-VF) ms, few short perfs-----	CV 10.00
86	R92c (5F) ms, perfs just cut top, pen defect	CV 10.00
87	R94c (5F) ms, perfs just cut rt frameline---	CV 25.00
88	R95c (2VF) ms-----	CV 13.00
89	R96c (4F-VF) blue SON HS "1st NB of Phil"----	CV 13.00
90	R97c (4F) ms, perfs just cut top, rep'd tear	CV 45.00
91	R98c (2F) ms, closed tear-----	CV 15.00
92	R99c (5F) ms, hvy crease, ironed out PHOTO--	CV 350.00
93	R100c (5VF) HS "Consolidated Coal Co.", perfs just cut bot., few pulled perfs-----	CV 40.00
94	R101c (4F-VF) ms, perfs just touch left PHOTO	CV 50.00
95	R101c (5F) ms, sharp color, light hinge thin	PHOTO
96	R102c (4VF) ms PHOTO-----	CV 300.00
97	1st Issue, 13 diff imperf; 5 diff part-perfs, avg to close mgns, few w/defects-----	CV 92.50
98	R88,89,91-3,95c 6 stps, avg cond, 2 w/defects	CV 48.00
99	1st Issue perfs, 5¢//50¢ avg cond, some w/defects 60 different-----	CV 65.76
100	1st Issue perfs, 60¢//\$3 15 diff, avg cond---	CV 23.15

Special Cancels on 1st Issues

101	Inverted prt'd cxl "C.H.B. & Co" R4c (5F) MD--	CV 4.00
102	Prt'd "H. & Co./ <i>Dec</i> 1865." R28c (6F-VF)----	SB 6.00
103	Prt'd "Neubauer & Co/Nov 15, 1866" R13c (5F)---	SB 3.00
104	Prt'd "Ruth & Fleming/Balt" unused R3c SE top	SB 5.00
105	Prt'd "S.R.V.D./1866" hor (Van Duzer) R18c (2F)	SB 4.00
106	Prt'd(?) "V.D.B./Jan/13, '69" blue R13c (4F)---	SB 4.00
107	Prt'd "W.A.C" and "J.R.D" on R3c's both w/defs	SB 5.00
108	Prt'd Walker & Taylor 9 line cxl R3c poor strikes	SB 4.00
109	Prt'd "J.WARD", SL diag up, R3c, mgns trimmed-	SB 5.00
110	Prt'd "W & H/1866" reads up, R13c (2F)-----	S3 3.00
111	Customs Cxl, Dep-Duty-Excess, red SL partial on R55b (4VF)-----	SB 5.00
112	Same cxl on R63b (5F-VF) crease-----	MB 3.00
113	Same cxl on R75a (2F-VF) 4 small, even mgns--	CV 20.00
114	"QUICKSILVER/MINING COMP" 1t SON oval R50c	CV 10.00
115	Cinn, Hamil & Dayton & D.M.RR #C-18G VF SON	R6cMB3.00
116	Fitchburg RR #F-1F (prt'd SL "M.D.B.") R44c SE	MB 3.00
117	Grand Trunk R/way #G-2c blue on R55c (5VF)---	MB 3.00
118	Indianapolis & Cinn RR #J-2 fine cxl R92c(2VF)	CV 10.00
119	Little Schuttl. Nav & Coal #L-8A RR cxl R46c	SB 4.00
120	Louisville City RR #L-16 fine cxl R40c (6VF)-	SB 5.00
121	Mich So. & No. Ind RR #M-10 3 F-VF strikes on hor strip of 3 R11c (4F-VF)-----	CV 12.00+
122	Steamship Cxl, SL blue (triple) "HENRY CHAUNCEY" on R71c (5F)-----	SB 7.50
123	SS Cxl, SL blue HS "CHINA" R6bc (6F) crease--	SB 6.00
124	"NORTHWESTERN/MUTUAL/LIFE INS" SON oval R50c	CV 10.00
125	"MERCHANTILE MUTUAL INS" in SON fancy frame	R44c 5.00
126	"WASHINGTON FIRE INS" fine blue HS R59c-----	MB 3.00



127 "Dr.D.H.S.& Co"(Seeley) SON oval R22c (6F)---MB 3.00
 128 R103 (4VF) colorless circ c/cxl-----CV 9.00
 129 R106 (4F) blue HS-----CV 12.00
 130 R106 (4VF) unxcld-----CV 12.00
 131 R110 (4F-VF) looks unxcld, perfs close left---CV 9.00
 132 R113 (4F) colorless H/bone cxl, perfs just touchl4.00
 133 R116 (4VF) blue H/bone cxl-----CV 20.00
 134 R117 (2VF) blue HS-----CV 10.00
 135 R117 (4F-VF) blue H/bone cxl, perfs just cut top10.00
 136 R119 (4VG-F) missing corner rep'd CV 85.00--SB 25.00
 137 R120 (2F-VF) ms-----CV 4.00
 138 R124 (4VF)ms-----CV 9.00
 139 R125 (4F) embossed cxl, thin-----CV 9.00
 140 R128 (4F) ms, perfs just touch top-----CV 35.00
 141 2nd Issue, 11 diff; avg to fine cond, few defsCV56.05
 142 R134 (2F-VF) colorless H/bone c/cxl-----CV 8.50
 143 R135b invert (6F) colorless c/cxl PHOTO-----CV 110.00
 144 R135b invert (5VG) H/bone c/cxl, 2 rows of
 freak diagonal perfs PHOTO-----CV 110.00
 145 R136 (4F) blue H/bone cxl-----CV 8.00
 146 R138 (3F) blue HS, H/bone cxl, wing mgn top---CV 17.50
 147 R143 (4F-VF) violet ms, small thin-----CV 10.00
 148 R147 (5F) blue H/bone c/cxl, crease-----CV 15.00
 149 R148 (2F) ms, crease, thins-----CV 8.50
 150 R149 (4F) colorless H/bone c/cxl, perfs close Top
 CV 30.00
 151 3rd Issue R134//R146 10 diff, avg to F, few defs45.00
 152 R154 (2VF) bot mgn strip of 3 w/imprint & Plt.
 No. 541, OG -----CV 9.00
 153 R155 (4VF) left mgn strip of 3 w/imprint and
 Plate No. \$75 MNH-----CV 8.50
 154 R159 (2VF) violet HS PHOTO-----CV 70.00
 155 R160 (2VG-F) thins, margin defect-----CV 35.00
 156 R161-R172 B/ships compl, mint, mostly (2VF)--SB 7.50
 157 R177 (2VF) HS, very light hinge thin-----CV 60.00
 158 R180 (1VG-F) HS, missing corner, small surface scuff,
 staple holes, heavy thin PHOTO-----SB 50.00
 159 R189 (4F) violet HS, closed 5mm tear, sm thin
 PHOTO CV 120.00

AUCTION RULES (Revised March 1976)

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

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

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

4. If only one bid is received for any lot, the bid shall be reduced to the 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 \$3.00 will not be accepted. Merely submit your maximum bid.

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

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

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

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

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

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

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

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

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

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

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

160 R192a SURCHARGE OMITTED (4VF) MNH-----CV 35.00
 161 R193 (4F) mint, heavy hinge, mgn tear PHOTO-CV 120.00
 162 R194 (3VG-F) c/cxl, slight age stain PHOTO CV 100.00
 163 R214 (4F) mint, perfs just touch top-----CV 10.00
 164 R229 strip of 4, 2 strips of 3 w/inscript & diff
 Plate Nos. 5339, 1993, 2003 F-VF mint-----SB 10.00
 165 R247 (2F-VF) uncut, violet HS-----CV 5.25
 166 R249 (4F) ms & HS cxl, rough perfs-----CV 15.00
 167 R249 (2VF) light violet HS-----CV 15.00
 168 R257 (2VF) almost unxcld-----CV 12.00
 169 R260-R263 compl, all (2VF) perf 11 x 10 m/u---CV 6.95
 170 R269 (2VF) mint, light hinge-----CV 10.00
 171 R293 (2VF) mint, lt hinge, very small age stain 22.50
 172 R383 (2VF) ms, lt c/cxl-----CV 4.00
 173 R405 (2F) ms cxl-----CV 15.00
 174 R615 (4VG-F) hvy p/in cxl-----CV 20.00
 175 R634, R635 (2VF) mint, lt higne, not SE-----CV 6.50
 176 R638 (2VF) almost unxcld-----CV 5.50
 177 R640 (2VF) blue HS-----CV 7.00
 178 R668, R671 (2VF) mint OG, lt hinge, not SE---CV 7.25
 179 R676 (2VF) mint lt hinge, gum disturbance---CV 10.00
 180 R684 (2F-VF) p/in cxl-----CV 12.00
 181 R701 (2F) p/in cxl-----CV 15.00
 182 R710 (2F) p/in cxl-----CV 20.00
 183 R724 (2F) HS & pen cxl-----CV 8.50
 184 R724 (1VF) looks unxcld, NG-----CV 8.50
 185 R725 (2F) blue HS-----CV 7.00
 186 R727 (2F-VF) HS & pen cxl-----CV 5.25
 187 R728 (2F) p/in cxl-----CV 10.00
 188 Dated Docs, collect. of 211 diff to \$20, m/u,
 none p/in, c/cxl, or SE-----SB 65.00
 189 R734 (2VF) UR corner blk of 4 w/Plt #168353 MNH 12.50
 190 RB1a, 2a, 3a, 4a, 1b avg cond incl defs, 1 prtd cxlCV7.75
 191 RB3b (6VG-F) unxcld, dry print, ctrd down & rtCV10.00
 192 RB13b (2VF) prtd "N.V.B./& CO./Sep. 5, '74"---MB 3.00
 193 RB16b (6F) off ctr, prtd "DR./SETH ARNOLD"---MB 3.00
 194 RB17c (4F) p/in "W.A." PHOTO-----CV 60.00
 195 RB18b (4F) unxcld, light lilac shade-----CV 7.00

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-Unxcld, No Gum, CV as used not as mint
 w-with
 w o-without
 def-Defective
 *-Mint
 O-Used

Please mark this bidder No. on your remittance,
or return top portion

22

ARA Auction 22
AMERICAN REVENUE ASSOCIATION
D. L. Duston—Auction Mgr.
1314-25th Street
Peru, Illinois 61354
Closing Date, Oct. 24, 1980

Name

and

address

Inv. Sent			Pay't Recd.			Lots Sent			AWARD PRICE			LOT			BID			AWARD PRICE			LOT			BID			AWARD PRICE		

262 RM167 fine strike, large mss P/Note 1800 folded 70.00
 263 RM201 fair strike on mss P/Note (inverted to stamp) 2/21/1801 late date of usage-----CV 30.00
 264 RM202 lrg mss P/Note for "100 Silver Dollars" CV 25.00
 265 RM228 fine strike, mss GOAL BOND, folded-----CV 20.00
 266 RM230 fair strike, attached to prtd "GOAL BOND" folded-----MB 60.00
 267 RM240 VF strike, mss P/Note 9/28/99, crease and pinhole thru stamp-----CV 20.00
 268 RM260a fine inverted strike, mss P/Note, folded 15.00
 269 RM260b fair strike, mss P/Note 2/9/02, creasedCV15.00
 270 RM261a fine strike, mss P/Note 12/24/01 foldedCV15.00
 271 RM261b fine strike, mss P/Note 5/18/01, foldedCV 15.00
 272 RM263a mss P/Note 3/9/01 sharp strike inverted to note, folded-----CV 15.00
 273 RM276b mss P/Note, fine impression, sm defs--CV 10.00
 274 RM277a on 1816 mss P/Note, creased-----CV 10.00
 275 RM278a on 1817 mss P/Note, light crease-----CV 10.00
 276 RM310a Die Cut, sharp strike, off center-----CV 15.00
 277 RM323a Die Cut, light strike at edges-----CV 15.00
 278 RM371 lt strike, 1850 engraved P/Note w/3 vignettes

NOTE: For the following RN's, the ARA "Scarcity Value" is given as SV"C" and price range where appropriate.

279 RN-Ala prtd 2 sides Wm Topping Rec't F-VF---CV 15.00
 280 RN-A2-org 8x11 prtd rec't (defect)folded SV"C" \$35-100
 281 RN-B1 on red prtd ck "No. Penn RR Co."-----SB 5.00
 282 RN-B1 on 5 1/2 x 8 1/2 prtd rect No. Amer Fire Ins, folded 5.00
 283 RN-B1 on 3 cks (2unused) +1 US Express Co. Paymaster receipt-----SB 7.50
 284 RN-B1a prtd 2 sides Topping rect VF SV'C' \$35-100
 285 RN-B2 VF NB of No Amer check-----CV 15.00
 286 RN-B2 Am Exch NB ck, c/cxl green background-----CV 15.00
 287 RN-B2a slate NB No Amer chgd to Merchants NB, check is c/cxl-----SV'B' \$75-250
 288 RN-B3 on VF lt blue on blue, prtd Nat'l Citizens Bank of NY, check is c/cxld-----CV 12.00
 289 RN-B4 on VF bwn prtd ck Rockland Cty NB, vignette to left, stp in ctr has closed c/cxl-----SV'C' \$35-100
 290 RN-B5 violet prtd ck 4th NB, NY ck w/repd pch CV12.00
 291 RN-B6 Lime green on bwn prtd ck Mech NB c/cxlSB 5.00
 292 RN-B6 Dk grass green on grn prtd ck Fairfield County NB, stamp c/cxld, staple holes, lt cr. SB 5.00
 293 RN-B6 as 2 prev lots, 1 each, cks defective--SB 6.00
 294 RN-B10 unused red prtd ck Amer Exch NB, just cut in at top-----CV 45.00
 295 RN-B10 Central NB, NY ck, red prtd, org B/grd CV 15.00
 296 RN-B13a violet brown (puce) NB of No Amer, c/cSB 25.00
 297 RN-B13a as above on unused bwn prtd ck Amr Exch. NB of NY, clipped corner, defects-----SB 20.00
 298 RN-B16 Bk of Cal ck (No Pac Trans Co.), Wm Vitale revenue Price List on back-----CV 15.00
 299 RN-B16a unused ck, Agency of Bk of CA---SV'A' \$150-500
 300 RN-B17 ck same as lot #298-----CV 15.00
 301 RN-B18 used Agency Bk of CA ck, c/cxl thru stp, other defects, W.F. & Co. backstamp-----CV 60.00
 302 RN-B19 grn prtd Bk of CA ck (Gould & Curry Silver Mining Co.), VF used-----SV'3' \$75-250
 303 RN-B20 ck size rect, purple prtd, folded-----CV 10.00
 304 RN-B20 used rect, creased, cut end, ck size-----CV 10.00
 305 RN-B20a prtd 2 sides Wm Topping rect-----CV 7.50
 306 RN-C2 brown, grn prtd ck Nat Eagle Bk, Prov--CV 10.00
 307 RN-C9 cut square-----SB 4.50
 308 RN-C13 viol prtd ck NB Poultney, Vt, vignettes c/cxl & HS over stamp-----CV 7.50
 309 RN-C16 ck size rect "Clark Thread Co" SV'C' \$35-100
 310 RN-C21 VF unused ck Nat Marine Bk, St. Paul--CV 40.00
 311 RN-C21 red prtd Dividend ck, Nat Webster Bk, ccSB10.00
 312 RN-C21 ck, Donohoe, Kelly, & Co-Bankers c/cxl-SB 10.00
 313 RN-C22 brown, Bk of CA ck (No Pac Trans) c/c SB20.00
 314 RN-C24 grn ck Agen Bk of CA (Imperial Silver Mining Co.), Virginia, Nev. c/cxl thru stp---CV 50.00
 315 RN-C's 2 unused, 2 used vars shades, diff bks SB20.00
 316 RN-D1 Lanman & Kemp ck, violet prtd-----SB 4.00
 317 RN-D1, D3a, D7 11 cks, 6 unused, all diff-----SB 20.00
 318 RN-D8 grn prtd ck Merchants NB, P/keepsieSV'B' \$75-250
 319 RN-D9 draft RAGON, DICKEY & RAGON", Evansville CV 5.00
 320 RN-E4 unused; E4 used; E7 Calif Trust (red)--SB 10.00
 321 RN-E4 VF ck Grd Rapids & Indiana RR w/embossed cxl L.S. & M.S R'y-----SB 7.50
 322 RN-F1 (3); H3 (2); L10; M2 (2); N3, 9 cks, 3 unused 5 w/vignettes, 1 optd "GOLD"-----CV 20.00
 323 RN-G1 SAMPLE ck, Corlies, Macy, Pacific NB "Invalid for Actual Use", VF-----SB 25.00
 324 RN-G1 small Flemington NB ck, payable to S.R. Van Duzer, signed by Hiram Deats-----SB 7.00
 325 RN-G1 1 unused, 2 used; Glb 1 used, 2 unused SB 7.50
 326 RN-G1a prtd on back, Bk of Leadville, CO c/c--SB 10.00
 327 RN-G1b ck of Old Colony Steamboat Co, pchd---SB 5.00
 328 RN-J4 lt & dk orang (2 cks); RN-J5-----SB 10.00
 329 RN-K4 grn prtd ck 1st NB Newtown, Pa-----CV 6.00
 330 RN-K6 1 unused, 1 used ck, green w/vignettes CV 13.00
 331 RN-L1 blue prtd small check, unused-----CV 20.00
 332 RN-L3 grn prtd ck, UNCAS NB, pchd-----CV 10.00
 333 RN-L3 grn prtd ck Penn NB (Nort Liberties Gas) CV10.00
 334 RN-N3 3 used cks, all diff shades-----CV 6.00
 335 RN-L5 1 unused bwn prtd ck; 1 used viol ck---SB 10.00
 336 RN-P1, RN-V1 prtd over W2 on \$1000 Dubuque & Sioux City RR Bond, folded-----SB 60.00
 337 RN-Q1 US Express Co Stk Ctf, folded thru stp SB 15.00
 338 RN-Q1a "Stp Redeemed" Ctf of Dep Rocky Mt NB, Central City, Colo, c/cxl, Spindled, Vign. SV'A' \$150-500
 339 RN-T4 dk org (crimson) on sm Panama RR Stk Ctf MB15.00
 340 RN-T4 lt org, sm Panama RR Stk Ctf, MD's-----MB 15.00
 341 RN-T4 org on Bost & Worch RR Stk Ctf, folded SB 15.00
 342 RN-U1 dk org on small Panama RR Stk Ctf-----MB 10.00
 343 RN-U1 unused Warren & Venango RR Stk Ctf-----SB 10.00
 344 RN-U2 brown on 7x10" unused Ctf of Phil & Read CV25.00
 345 RN-W2, two RN-P5's on front of Bost, Hartford & Erie Bond with 52 coupons attached-----SB 20.00
 346 RN-W2 on front, two RN-P5's on back of Blue Ridge RR Co Bond with 38 coupons attached-----SB 25.00
 347 RN-X5a used Pere Marquette Parlor Car Ticket-CV 15.00
 348 RN-X6 lt org, Missouri Pac RR Auditor Dft---MB 3.00
 349 RN-X6 dk org, Chi & East Ill RR Auditor Dft---MB 3.00
 350 RN's on 15 diff cks, all Iowa banks-----SB 20.00
 351 R052 white wrapper, VF-----CV 20.00
 352 R0123a (2VF) prtd cxl "G.W.G./& CO/APRIL/1870" CV 7.00
 353 R0123b (4F) prtd cxl as above-----CV 25.00
 354 R0141b (4F) few short perfs-----CV 8.00
 355 RS88a (4VF)-----CV 5.00
 356 RS118a major defects, hvy thins, mgns torn---CV 50.00
 357 RS125 torn & spliced, small margins-----CV 45.00
 358 RV1, 30, 42 all (2VF) mint OG, perf 4 sides--CV 6.25
 359 RV2 (3F-VF) mint, corn crease, perf 4 sides--CV 9.00
 360 RV3 (2VF) mint OG, perf 4 sides-----CV 8.00
 361 RV4 (4VF) mint OG, perf 4 sides-----CV 9.00
 362 RV5 (3F-VF) mint OG, perf 4 sides-----CV 8.00
 363 RV9 (5F) mint OG, perf 4 sides, ctrd top & left 12.00
 364 RW13 (2VF) mint, hinged-----CV 22.50
 365 RW14 (2F) mint, gum disturb-----CV 22.50
 366 RW15 (4VF) mint, light hinge-----CV 30.00
 367 RW16 (4VF) mint NH, gum disturb, small thins-CV 30.00
 368 RW18 (2VF) mint NH, minor gum disturb-----CV 30.00
 369 RW22 (4VF) mint OG, small edge thin-----CV 22.50
 370 RZ1-RZ15 1¢ to \$500, all (2F-VF) used, staple holes CV 102.75
 371 RZ10 (1VF) staple holes-----CV 4.00
 372 RZ11 (1VF) staple holes-----CV 9.00
 373 RZ12 (1VF) staple holes-----CV 7.50
 374 US Revs, Remainder Collect of 272 diff, 1898 on no Dated Docs or Wines, mostly better cond.---SB 50.00
 375 US Revs, Remainder Collect 1874 on, 203 diff, no Dated Docs or Wines, avg cond incl defs---SB 20.00
 376 US Revs, mix of 390 stps, mostly diff 1st Issues to Wines, average to fine condition-----SB 40.00
 377 Beer, Ser 1933 25 BBL VDH170, Sq pch, p/in---MB 6.00
 378 Beer, 1942 100 BBL VDH186 Pr #214, 1/2" pch ctr MB10.00
 379 As above, block of four-----MB 35.00
 380 Brass Cotton Tag embossed US CUSTOMS-----SB 20.00
 381 Tobacco, 1 oz TF 831 red Ser 122 over blk 121 MB 3.00
 382 Tinfoil Rev 1883 1oz yellow #103 McAlpin Virg Leaf cxld 12/1/84 F-VF entire-----SB 15.00
 383 Same, 1880 1 oz yello #23 Bagley Mayflower, cxld 7/1/81, fine entire w/ small defects-----SB 15.00

- 384 Same, 1879 Provisional, 1 oz blue #33, Century Mills
cxld 3/1/80 F-VF entire-----SB 20.00
- 385 Same, 1875 1 oz yellow #30, Chase, Sherwood, cxld
4/1/78 Fine entire, rep'd corners-----SB 15.00
- 386 Same, 1868 1 oz yellow (blue wrapper), #5 VF
entire, Bronson & Messenger, cxld 7/1/71-----SB 20.00
- 387 Hawaii, R2 (5F); R3a (5F); R11 (2F-VF)-----CV 10.75
- 388 US Philippines, Int Rev Warren #596 200P p-11 CV 4.00
- 389 " Int Rev W-630 5000P, p-10 (4VF) mint OG,SE-CV 40.00
- 390 " Int Rev W-649 1000P ultra p-11 mint OG, SE SB 7.50
- 391 Rep of Phil, 10 diff lrg Documentary, 7 w/opt
ERRORS, plus 6 cigarette stamps-----SB 12.00
- 392 P/Rico 13 diff; Virgin Isl 3 diff; Dan W.I.(1)SB10.00
- 393 Telegraph, 15T49A (1VF) mint, SE bottom-----CV 50.00
- 394 Telegraphs, 37 diff incl 4 panes-----CV 28.16
- 395 Adams EXpress Complimentary Franks 1877, Springer
#1CF2 Booklet Covers w/4 panes of stps (4) age stains
SB 20.00
- 396 As above, entire pane of 4 stps, age stains--CV 5.00
- 397 Hostetter & Smith 1874 Almanac 36 pgs F-VF---MB 5.00
- 398 Carrier L03, 3 small mgns, wing mgn rt-----CV 25.00
- 399 Carrier L05 (2VF)-----CV 17.50
- 400 Official Seal, OX18b VF mint booklet pane 10 CV 10.00
- 401 Express Labels, US Express 5¢,15¢,PREPAID; Pacif.
Exp Co. 1¢; Penn RR 5,10,15¢, few defs 7 stps SB10.00
- 402 Checks, 1865 to 1901 w/adh stps, all Iowa BanksSB6.00
- 403 Fract. Currency Ser 1874 25¢ Blk/Red fine ---SB 25.00
- 404 Post. Currency, 5¢ Scott #5, cut close o/w VF CV17.50
- 405 Same, 25¢ Scott #7, cut in at top, o/w VF---CV 30.00
- 406 Xmas Seal, 1911 WX7 (2F-VF) uncxld NG, sm defSB 8.00
- 407 " WX7, WX10 (2F-VF) both SE, uncxld NG-----SB 10.00
- 408 Leather Picture Post Card, cxld S. Fran 1909-SB 10.00
- 409 Picture Post Cards, accum of 242 ca 1910-1916,
most are Greeting cards, Christmas, etc, most are
Calif postmarks w/few Mich & Utah-----SB 50.00
- 410 FIRST DAY COVERS, 360 diff 1937 to 1964, all are
addressed with Cachets. Some are toned or have
small defects but most are reasonably fresh-SB 150.00
- 411 Stock Ctls, 60 R.C. Williams ca 1939, engraved,
without stamps-----SB 7.50
- 412 Postal Pre-Cxlds on 1922-25 issue, mix of 50--SB 3.00
- 413 CANADA, Tobacco Strips, 46 diff incl 22 long
unused strips-----SB 25.00
- 414 GRT. BRITAIN, Probate QV 5/0-£6, 7 diff Booth
Nos. 40-46, all are p/in o/w fine-----SB 30.00
- 415 " " Current £1 Telephone Stp (1VF)MNH-----MB 3.00
- 416 " " Red embossed revs, 31 diff to £25-----SB 20.00
- 417 " " Same, 15 diff £30 to £100-----SB 30.00
- 418 " " Same, 10 diff £100 to £600-----SB 50.00
- 419 " " Same Minerva £250 & £500 on one piece---SB 10.00
- 420 Jamaica, Marine Policy Forb #17,18,19,21,23a-SB 3.00
- 421 Hong Kong, B of E on QE2, 3 lines over head,
8 diff to 420-----SB 4.00
- 422 " " Same, 3rd printing, sm size, 10 diff to \$10 3.00
- 423 " " Same, surcharges, 4 diff values-----MB 3.00
- 424 " " Same, lrg BofE, oval 'O', 8 diff to \$20-SB 6.00
- 425 " " QE2 Contract Note, 3rd printing, 16 diff
to \$100-----SB 14.00
- 426 " " As above, 13 diff to \$20-----SB 4.00
- 427 " " Same, surcharged, 15 diff to \$200-----SB 16.00
- 428 " " As above, 8 diff surcharged to \$100-----SB 7.00
- 429 " " Lottery/Jockey Tickets, 10 diff-----SB 5.00
- 430 NATAL, 1906 Forb #90 £1 EVII (Dodd #N130)---MB 3.00
- 431 QUEENSLAND, Tall Numeral Impressed Duty, 66 values
to £1000 missing 9d,25/0,£400-----MB 60.00
- 431A As above, complete set in excellent condition,
69 values to £1000-----MB 90.00
- 431B As above, w/scarce 'TOWNSVILLE' brown cxl
(8 vals incl £30,200) & 'ROCHAMPTON' blue cxl
(11 vals incl £30,60,70,200,300)-----MB 25.00
- 432 RHODESIA, 1970 issue revs 1¢-\$20, 12 values, Face
value is US\$55.00-----MB 45.00
- 433 UGANDA, 5 rupee optd "INLAND REVENUE" Forb #7 SB15.00
- 434 BRAZIL, Deposito Label 100Rie "blue COLOR TRIAL,
imperf, wide margins-----MB 10.00
- 435 " " As above, 100 reis pink-----MB 10.00
- 436 " " As above, 1,000\$000 dark rose red-----MB 25.00
- 437 MEXICO, Rent Int opt Berbides Alch Stev#R363 CV 7.50
- 438 " " Revol Issue Stevens #RV35L VF mint pair CV 9.00
- 439 " " Mich De Ocampo 1884-5 2¢ ultra #M13-----CV 6.00
- 440 " " Yucatan, Stevens #Y9 VF mint blk of 4 w/T 20.00
- 441 ITALY and Colonies, Collection of 3,245 revs
incl 633 Municipals, in stock book-----MB400.00
- 442 " " & Cols, Collect of 1870 revs in stk book MB 250.00
- 443 " " Riscontro, 900 Lire red, VF unused, DeMagistre
Cat No. 28 Rare PHOTO-----MB150.00
- 444 SWEDEN, Documents, 1895 20,25KR Forb #20,25--MB 3.00
- 445 SWISS, Void Droits Reels Forb #8, 80ct grn full
sheet of 50-----SB 5.00
- 446 " " same, Forb #21, 30fr yellow, full sht 50 SB 7.00
- 447 Rep. of CHINA, Peking Taxl Coupons, 5 diff---SB 3.00
- 448 TAIWAN, Refrigerator Tax, on foil, old design
red on silver-----SB 10.00
- 449 " " TV Tax, on foil old design, red/silver SB 10.00
- 450 " " TV tax, on foil, new design, red & blk
on silver-----SB 8.00
- 451 " " Refrigeration Tax, on foil, new design,
blk on red backgrd-----SB 8.00
- 452 " " Same, red & black on silver backgrd-----SB 8.00
- 453 " " Color TV Tax, on foil red/grn on org-----SB 10.00
- 454 " " As above with "AUDIT" overprint-----SB 13.00
- 455 " " Cosmetic Tax, Class C horis, 43 diff---SB 20.00
- 456 " " Same, 32 Cl C plus 7 other Classes-----SB 16.50
- 457 " " Elect Meter Tax, round on foil, blk/red--SB 5.00
- 458 " " Govt Lottery Coupons, 141 diff, colorful-SB 90.00
- 459 " " As above, 82 diff-----SB 45.00
- 460 " " Customs, Air Cond Tax on foil, grn & blk SB 10.00
- 461 " " Customs, Import. Goods;Bever.; Cosmetics,
5 different-----SB 6.00
- 462 " " Kimmen Island, Beverage Tax, 3 diff-----SB 5.00
- 463 " " Kimmen Island, Spice Tax, 2 diff-----SB 8.00
- 464 JAPAN, Silkworm #4 sage green (trimmed at sides)
o/w fine, Rare, about 12 copies known PHOTO--SB 50.00
- 465 " " Silkworm Tax #2 blk w/red opt (6F)-----MB 10.00
- 466 " " Tobacco Duty #64 pin-perf, thins, defs---SB 5.00
- 467 " " Documentary #40 5 yen violet (2F) but def SB 5.00
- 468 THAILAND General Revs, 14 diff-----SB 4.00
- 469 " " Commodity Tax Strips, 12 stps, 8 diff,defs SB4.00
- 470 " " Match Box Labels, 17 diff-----SB 5.00
- 471 " " Govt Lottery Tickets, 11 diff-----SB 6.00
- *****
- 472 ASIA MINOR STEAMSHIP CO. (Turkey) 1868 2 piastres
black on green, Hurt & Williams #2, unpriced ,
rare, PHOTO-----SB 75.00
- *****
- LITERATURE
- 473 Catalog de Timbre Fiscaux, Forbin original 1915
Edition, hard cover, tattered but pages OK--SB 40.00
- 474 Swiss Revenue Stp Cat (Federal & Cantons),
Schaufelberger, 73 pgs, PB used-----SB 10.00
- 475 Swiss Municipal Rev Listing, A to L towns only,
Schaufelberger, 80 pgs, used-----SB 10.00
- 476 Canada Rev Stps Cat, Sissons 1969 ED used---SB 3.00
- 477 Rev. Stps of France, Kremer 1962 32 pgs PB usedSB5.00
- 478 Marche da Bollo Italiane, Rev stp cat of Italy
and Cols, De Magistre 1947, 279 pgs, PB used-SB 25.00
- 479 Revenue Stps of Mexico, Stevens 1968 Ed, HC SB 15.00
- 480 "Spanish CXLS on French Stps", Pons 1960, 31 pgs, PB
in Spanish, illustrated & priced-----SB 5.00
- 481 "Wartime Postal Franking of English Channel Islds"
1969, 16 pgs in French (Fr-Brit Phil Soc.)---SB 5.00
- 482 "Amer Revenuer" May, Sep to Dec 1973; Jan to May
1974, 10 issues-----SB 7.50
- 483 "Amer Revenuer" 1974 complete-----SB 5.00
- 484 " Amer Revenuer" 1975 complete-----SB 5.00
- 485 "Amer Revenuer" 1976 complete-----SB 5.00
- PRICES REALIZED - AUCTION #21
- 1-32.00,2-21.00,3-42.00,6-18.00,7-4.00,8-9.50,9-21.00
10-8.00,14-32.00,15-15.00,16-12.00,17-42.00,18-3.00,19-
21.00,20-8.00,21-3.00,22-4.00,23-5.25,24-28.00,25-215.00,
26-4.50,27-4.00,28-4.75,29-11.00,33-16.00,35-3.00,37-7.00
38-10.50,39-5.00,40-28.00,41-36.00,42-28.00,48-46.00,49-
10.00,51-15.00,58-24.00,59-13.00,64-3.00,68-27.00,69-34.00
70-22.00,71-9.50,72-24.00,73-15.00,74-18.00,76-8.00,77-7.50
78-3.00,79-3.00,80-10.00,81-3.00,82-7.50,83-5.75,84-5.00,

Anthony Giacomelli, ARA

Hugh McCullough was the Secretary of the Treasury under President Lincoln and others. I knew his name was spelled in two ways, but when I found out there were three ways, I thought it would be of interest if someone else would "check it out" also.

As I understand it, his true name is Hugh McCullough, but my friend Sol Altman, now deceased, once told me that he usually signed his name McCulloch. I have no proof of this so I decided to see what I could come up with

85-3.50, 86-3.25, 87-3.75, 88-rtd, 89-5.25, 90-3.50, 92-3.00, 93-3.00, 94-3.00, 95-4.75, 96-5.25, 98-5.50, 99-4.00, 100-4.75, 101-3.50, 102-3.00, 103-9.50, 104-5.00, 105-7.50, 106-3.25, 112-3.50, 113-7.50, 115-7.50, 116-5.00, 117-3.00, 119-3.50, 120-rtd, 121-rtd, 123-3.00, 124-3.00, 127-3.50, 128-4.00, 129-5.00, 135-5.50, 137-3.00, 142-3.00, 144-3.00, 145-3.00, 146-3.00, 147-3.00, 148-4.00, 150-4.00, 151-3.00, 152-3.50, 153-3.00, 154-3.00, 155-3.50, 156-5.50, 158-3.00, 160-18.00, 161-9.50, 163-7.50, 164-7.00, 165-6.50, 166-4.00, 167-3.50, 168-9.50, 171-rtd, 173-3.00, 174-5.00, 175-4.50, 177-4.50, 178-5.50, 179-4.00, 180-5.00, 181-5.00, 182-4.00, 183-4.50, 184-rtd, 185-5.50, 186-5.50, 187-5.00, 188-5.00, 190-3.75, 191-5.00, 192-5.00, 193-4.00, 194-4.95, 197-rtd, 199-11.00, 200-11.00, 201-13.00, 203-12.00, 204-10.50, 205-rtd, 206-10.00, 207-11.00, 208-6.00, 209-9.00, 210-5.00, 211-8.00, 212-rtd, 215-8.50, 217-34.25, 218-17.00, 219-3.50, 220-5.75, 221-3.75, 222-3.50, 223-9.50, 224-5.50, 225-7.50, 226-32.00, 227-26.00, 228-18.00, 229-75.00, 230-13.00, 231-9.50, 232-6.00, 234-8.00, 239-4.50, 240-4.50, 241-5.50, 243-5.50, 244-3.00, 246-15.00, 247-5.50, 248-30.00, 250-5.50, 253-20.00, 254-13.00, 256-7.50, 258-22.00, 259-9.00, 261-21.00, 262-8.00, 263-6.00, 264-7.50, 265-3.00, 267-12.50, 269-5.00, 271-4.50, 272-4.50, 274-4.50, 275-9.50, 278-31.00, 279-8.00, 280-22.00, 281-16.00, 282-7.00, 283-11.00, 284-4.00, 285-18.00, 286-3.75, 287-18.00, 288-7.50, 289-47.00, 290-5.50, 291-14.00, 292-13.50, 294-rtd, 295-9.00, 296-12.00, 297-12.75, 299-18.00, 300-16.00, 301-42.00, 302-17.00, 303-6.50, 304-3.00, 305-6.00, 306-3.50, 307-22.50, 308-89.00, 309-16.00, 310-17.00, 314-5.75, 315-17.00, 316-6.25, 317-3.25, 318-9.00, 319-5.00, 320-8.50, 321-4.00, 322-3.75, 323-WD, 324-7.50, 325-8.50, 326-14.00, 327-25.00, 328-21.00, 329-11.00, 330-4.50, 331-5.00, 332-16.00, 333-11.00, 334-20.00, 335-11.00, 336-28.00, 337-53.00, 338-10.00, 339-4.50, 340-68.00, 341-94.00, 342-16.00, 343-21.00, 344-7.50, 345-63.00, 346-16.00, 347-6.50, 348-8.00, 349-44.00, 350-22.00, 351-4.50, 352-15.00, 353-94.00, 354-6.00, 355-8.00, 356-5.75, 357-8.50, 358-23.00, 359-5.75, 362-62.00, 363-6.00, 364-63.00, 365-32.00, 366-14.00, 367-11.00, 368-9.00, 369-12.50, 370-12.50, 371-rtd, 372-12.00, 373-9.00, 374-3.50, 375-rtd, 376-13.00, 377-5.50, 378-3.00, 379-23.00, 382-5.50, 383-6.00, 384-7.50, 385-30.00, 386-30.00, 388-15.00, 389-14.50, 390-6.00, 391-3.50, 392-8.00, 393-5.25, 394-5.00, 395-5.00, 396-rtd, 397-12.00, 398-17.00, 399-11.00, 400-12.50, 401-170.00, 402-9.50, 403-28.00, 404-15.00, 405-12.50, 406-11.00, 407-6.00, 408-12.00, 409-2@1350ea, 410-1050.00, 411-63.00, 412-27.00, 413-15.75, 414-3.00, 418-20.00, 421-5.00, 422-4.00, 423-15.00, 424-8.50, 426-8.00, 427-4.50, 428-9.00, 429-5.75, 430-24.00, 431-3.00, 432-4.00, 433-26.00, 434-10.50, 435-12.00, 436-8.00, 437-8.00, 438-7.50, 439-28.00, 441-3.00, 442-5.00, 444-5.50, 447-3.00, 461A-84.00, 462-67.00, 463-8.50, 464-34.00, 465-50.00, 480-5.00, 483-3.50, 496-3.00, 497-10.00, 499-100.00, 500-22.00, 502-120.00, 503-53.00, 504-9.00, 505-14.00, 506-21.00, 507-11.00, 508-18.00, 509-5.00, 510-5.50, 511-3.00, 517-12.00, 518-28.00, 520-75.00, 530-28.50, 534-40.00, 538-17.00, 540-20.00, 541-7.00, 542-3.00, 546-40.00, 547-30.00, 548-3.50, 549-12.00, 553-9.00, 554-4.50, 555-42.00, 556-17.00, 557-8.50, 558-58.00, 559-32.00, 562-10.00, 563-4.00, 564-4.00, 565-6.00, 566-6.00, 567-4.00, 568-7.75, 569-4.00, 581-4.25, 587-9.50, 588-7.00, 592-22.00, 593-4.00, 594-4.00, 595-100.00, 596-135.00, 597-93.00, 598-94.00, 599-11.00, 600-16.00, 601-9.50, 602-4.75, 603-5.25, 604-5.50, 605-6.00, 606-5.50, 607-8.50, 608-42.00, 609-16.00, 610-6.50, 611-6.50, 612-6.50, 613-7.50, 614-11.00, 615-28.00, 617-45.00, 618-20.00, 619-37.00, 620-7.00, 621-16.00, 622-6.00, 623-79.00, 624-60.00,



Vanderhoof No. 28, the one barrel beer stamp series of 1871 with a vignette of "McCULLOUCH."

Vignette of "McCULLOCH" used on both the 60 pound first series of 1872 and 60 pound series of 1874 tobacco tax paid.



by doing a little further research of my own, reading up on Mr. McCullough and studying the tax paid with the vignette of the gentlemen in question. The easiest research subject was the one barrel beer stamp, series 1871 both orange and scarlet. The name under the vignette -- "McCulloch."

The next subjects were two tobacco tax paid, the 60 pound first series of 1872 and the 60 pound series of 1874. Both of these stamps show the vignette of McCulloch but the spelling -- you guessed it, "McCulloch." There is another stamp also 60 pound Tobacco, series 1871 class 32 cents, again the spelling "McCulloch."

As I went along I found the situation more and more interesting. In the Vanderhoof Memorial book I find that Mr. Vanderhoof mentions beer stamps 28 and 29 as having a portrait of McCullough, which makes good sense, but the stamps say otherwise.

In a 1941 article Clarence W. Brazer mentions that the vignette in his proof stamp reads McCullough, but in a well known proof and essay book, the same beer stamp is mentioned as having a vignette of Mr. "McCulloch." I had enough. At this point, I want to leave it up to the

(McCullough -- continued on page 137)

Revenue Stamps of the Holy Land

Charles F. Mandell, ARA

PART TWO—THE PROVISIONAL REVENUES OF THE MILITARY ADMINISTRATION

Historical Background

The Egyptian Expeditionary Force entered Palestine from Egypt on January 9, 1917, and proceeded to conquer the southern portion of the country during the remainder of that year. The Occupied Enemy Territory Administration (South), known as OETA 1 was established in December of 1917. The rest of Palestine was conquered and occupied during the following year. Ultimately, an armistice with Turkey was reached on October 30, 1918, and the entire country of Palestine was placed under British Military Administration. This Military Administration, under the leadership of General Edmund Henry Hynman Allenby, governed the territory for two and a half years until it was replaced on July 1, 1920, by a Civil Administration under the direction of Sir Herbert Samuel.

It was the responsibility of the Military Administration to rehabilitate and restore the territory. Upon establishment of the Military Administration, it immediately became necessary to adopt some form of tax structure in Palestine to raise funds for the expenses of governing the territory and to liquidate debts that had been incurred. One of the first measures employed by the Military Administration to collect taxes was the use of revenue stamps. Because of the urgent need to start the tax collection process immediately, there was insufficient time to design and print new revenue stamps for this purpose. Instead, the military seized stocks of Turkish revenue stamps and applied crude overprints to them by hand-stamping the letters "JM" (for Jerusalem) and "EEF" (for Egyptian Expeditionary Force). In addition, a British one penny stamp issued in 1912, bearing the portrait of King George V (Scott No. 160; S.G. No. 359), was also used for revenue purposes by applying the overprint "O.P.D.A." and a revenue surcharge in Egyptian currency (either piastres or milliemes).

Unfortunately, very little has been written on the subject of the revenue stamps used during the Military Administration. However, the postal history of the Military Administration has received extensive treatment in numerous books and articles. Reference to these materials may offer clues to the gaps in our knowledge about the revenues since the Military Administration was responsible for both.

It is already well known that the army established military post offices immediately upon occupation of southern Palestine. This was accomplished under the direction of Colonel Peter Warren who was Director General of Army Postal Services. In accordance with army field regulations, Colonel Warren was also

responsible for maintaining postal communications throughout the occupied enemy territory. Since he was stationed in Egypt, Colonel Warren sent a deputy (Major Routh) into Palestine to organize army and civilian post offices. Ordinary letters were mailed free for members of the armed forces, while additional postal services (such as registration) were paid for by use of British or Indian stamps. Initially, civilians were also granted free use of the postal services. This practice was discontinued in February of 1918 as a result of a Public Notice (No. 38) promulgated on January 29, 1918, by Lieutenant Colonel Ronald Storrs, who was appointed Military Governor of Jerusalem after the capture of the city on December 9, 1917.

As early as December of 1917, the military authorities were concerned about the type of postage stamp that should be used in Palestine. It is known that Brigadier General N.T. Barton sent a letter on December 1, 1917 to Colonel Warren in Egypt discussing the subject and suggesting the use of British stamps overprinted E.E.F. He also noted that if it was desirable to avoid any design of stamp, then perhaps a steel "paid" stamp could be used by having it applied over the counter against payment of the postage fee. Colonel Warren immediately responded that he would prefer overprinted stamps because the steel "paid" stamp could only be used for inland postage. The matter was referred to the Army's Political Branch to determine whether any political difficulties would ensue from the postal use of British stamps overprinted E.E.F. The next step in the chain of command was Political Officer Lt. Colonel W. H. Deeds. He was of the opinion that the use of British stamps was politically undesirable. He suggested that a postal fee should be paid over the counter and that the postal clerk could then affix on the letter a small paper label or ticket marked "E.E.F. Postage Paid." In response to this, Colonel Warren reminded the Political Officer of the applicability of the requirements of the Universal Postal Union, stating that the labels must be of dark blue color and inscribed with their value in Arabic. It was also essential to send 379 specimens to the Postmaster General of London for distribution among Postal Union countries. A request was made of the Egyptian Survey Office at Gaza to undertake the designing of a suitable postage stamp. Three sketches were supplied by Lieutenant J.H. Rowntree of that office and one of them was selected - the now famous stamp design of the first Palestine postage stamps.

Only four different stamps (the "Blues") were used during the 2½ years of the Military Administration. They are all rouletted instead of being perforated. All of them are on paper bearing the Royal Cypher watermark that was then being used in England. The first two are un gummed and the last two are gummed. The first stamp had a value of one piastre which was the foreign letter rate. Since a stamp was required for internal use, it was decided to surcharge "5 milliemes" on the first stamp in order to have a different value available. The third and fourth stamps were produced the same way, but the convenience of gummed paper was added.

At this point, one might wonder what all of this has to do with revenue stamps and why it is necessary to go into

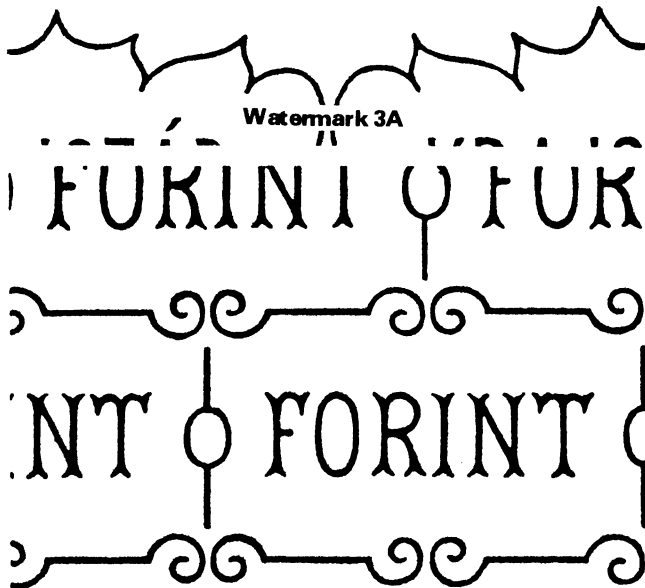
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Watermark 3A and 3B (1876)



Watermark 3A



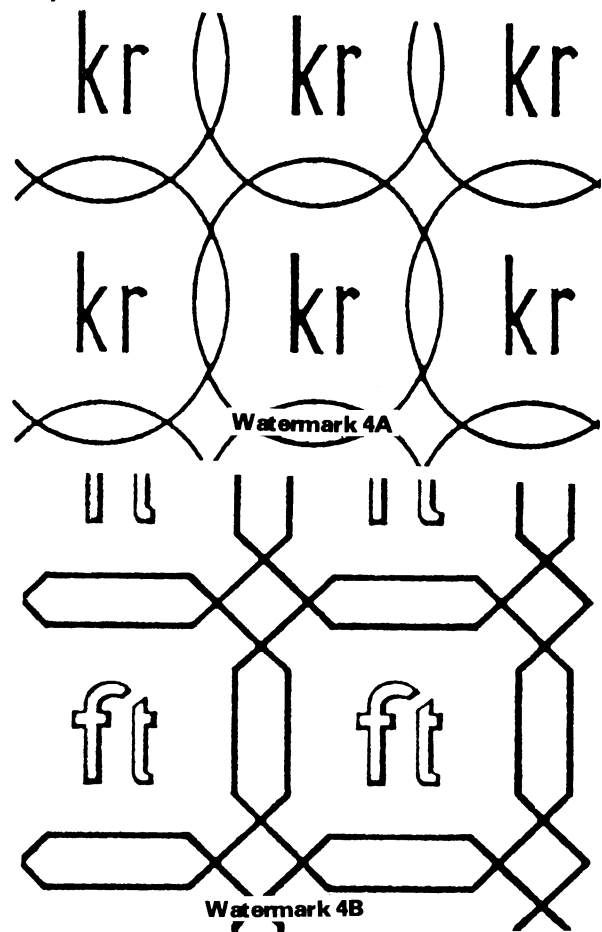
Watermark 3B

KRAJCZAR is made up of 12mm letters within an 43x69mm ornate frame. The FORINT design is of similar size.

Watermark 4A and 4B (1881) (1887)

Meant to be the same, the watermarks of 1881 and 1887 vary as follows:

The American Revenuer, June, 1980



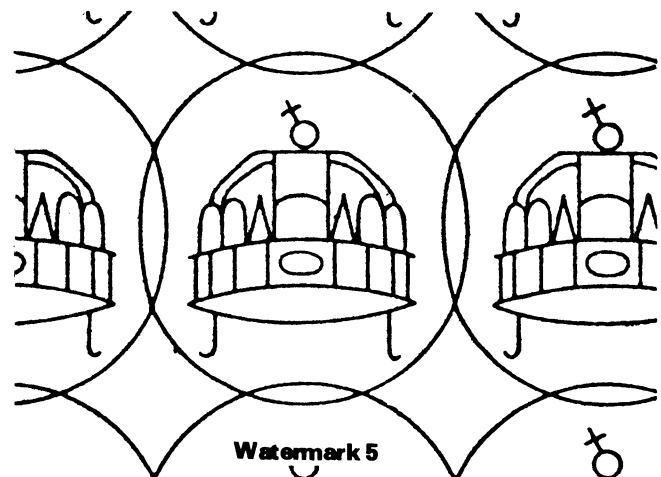
1881

1887

Size of ellipse	32 x 37mm	32 x 37-40mm
Height of K	13mm	15mm
Height of r	9mm	11mm
Size of octogan	46 x 46 mm	47 x 42 mm
Height of f	14mm	15½mm
Height of t	13mm	13½mm

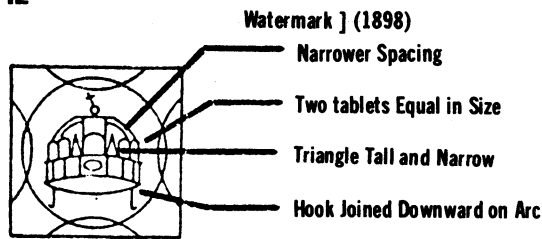
The ellipses are larger than the stamp itself and it is difficult to differentiate the two issues without the Kr and Ft to be measured.

WATERMARK 5 (1898) (1899)

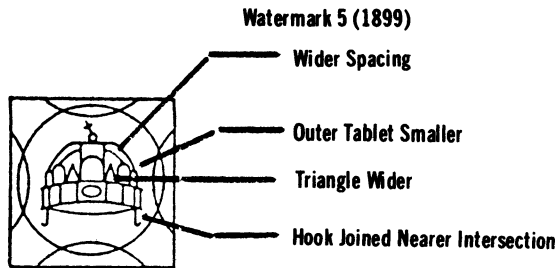


Watermark 5

Meant to be the same, the watermarks of 1898 and 1899 vary as follows:



1898/II

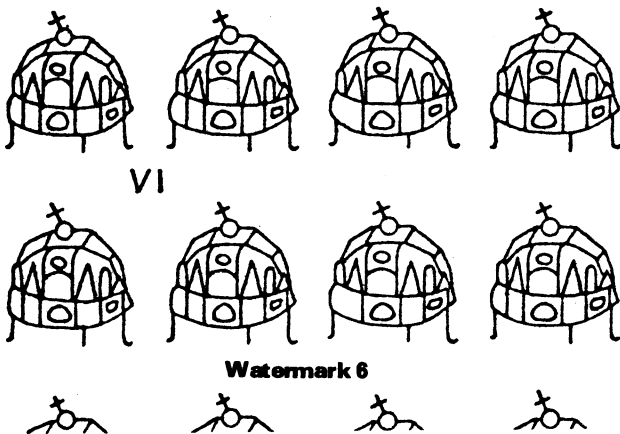


1899

	1898	1899
Size of ellipse	41x47, 43x48, 42½x49mm	--
Size of circle	--	44.6x45mm
Base of crown	27mm	29mm
Paper		thin
Watermark appears	distinct	blurred

A paper maker's watermark, a four pointed star, appears once in the sheet and figure watermark, VI, showing the quality of the paper, only in the watermark of 1899.

Watermark 6 (1904)

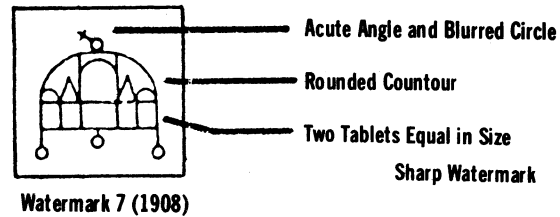


The paper quality mark appears once in a sheet. There is no paper maker's watermark in this watermark. At its widest point, the crown is 16mm.

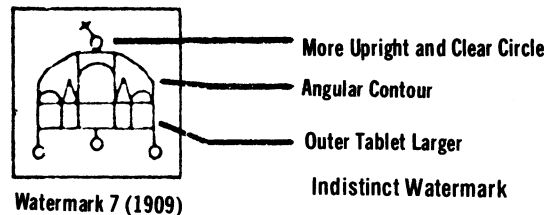
Watermark 7 (1908) (1909)

The width of the crown is 17mm. Only 1908, the paper quality mark IV is within a four pointed star once on each sheet. Meant to be the same, the watermarks of 1908 and 1909 vary as follows:

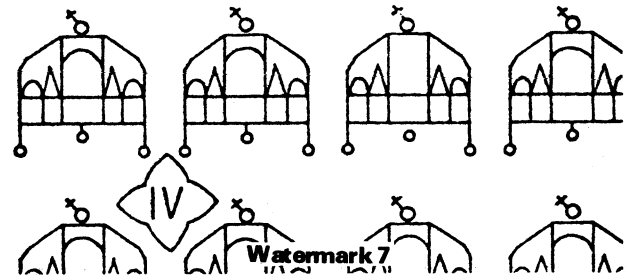
	1908	1909
General appearance	Sharp	Blurred
Crown contour	Rounded	Angular
Band tablets	Equal size	Outer larger
Cross	Angle	More upright
Quality mark	Yes	No.



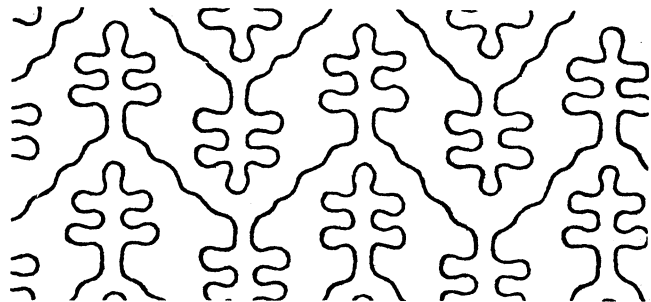
Watermark 7 (1908)



Watermark 7 (1909)



Watermark 8 (1913)



Sheet watermark of continuous lines creating an apostolic cross.

DESIGN AND PRODUCTION

The design is in two parts: the background and the design itself. The background is normally of a lighter color. Not only was sensitized paper used from 1900, but also sensitized inks. These were hard to match and many color shade varieties exist. In addition, vertical stripes (1914) of gum were also applied on the face of the paper which destroyed the stamp printing when immersed in water. The stripes can be seen when the stamp is held at an angle to strong light.

VARIETIES AND IRREGULARITIES

Paper types have been given in the issue specifications. Nail head watermarks and all standard watermark irregularities are to be found. Many defects in the watermarks of 1887-1898 are also found caused through roller wear. Laid paper is found in the issue of 1914.

Plate wear, plate defects, inverted centers, off-center designs, printings on the back, paper folds, double prints, ink spots, sheet borders are all to be found, but rarely.

Double perforations and rough perforations are known, again rarely. The size of the line perforated stamps varies greatly. Imperforate sides are also known.

BLOCKS AND STRIPS

Pairs are scarce, strips scarcer, blocks rarities, large multiples great rarities.

Hungary — Values Issued

ISSUE 18...

68	69	70	73/I	73/II	76	80	81	87
kr ½					½	½	½	½
1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2
3	3	3	3	3		3	3	3
4	4	4	4	4		4	4	4
5	5	5	5	5	5	5	5	5
7		7	7	7	7	7	7	7
10	10	10	10	10	10	10	10	10
12		12	12	12	12	12	12	12
15		15	15	15	15	15	15	15
		20	20	20	20	20	20	20
25	25	25	25	25	25	25	25	25
36		36	36	36	36	36	36	36
50	50	50	50	50	50	50	50	50
60		60	60	60	60	60	60	60
75		75	75	75	75	75	75	75
90		90	90	90	90	90	90	90
Ft 1		1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2
2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
3	3	3	3	3	3	3	3	3
4		4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5
6		6			6	6	6	6
7		7			7	7*	7*	7
10		10	10	10	10	10	10	10
12					12	12	12	12
15		15	15	15	15	15	15	15
20		20	20	20	20	20	20	20

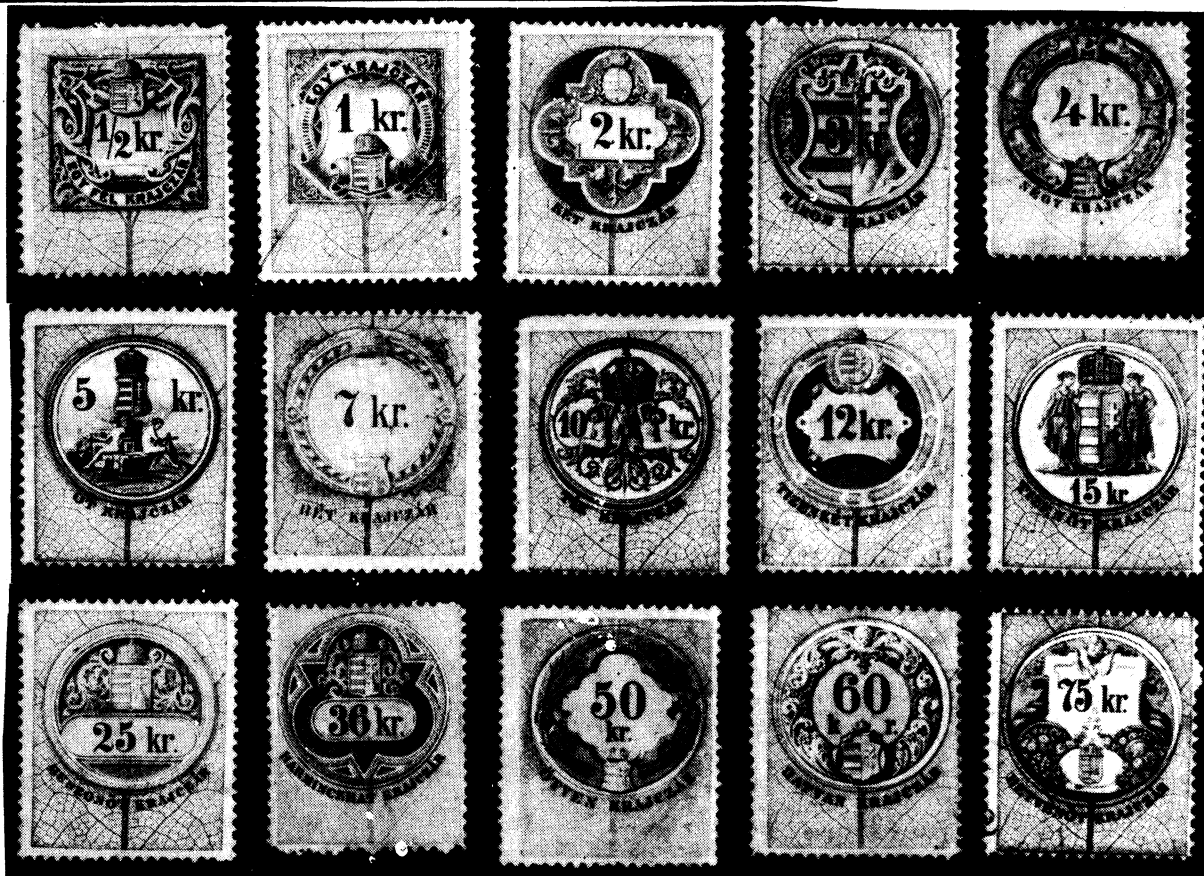
* Reported but not found

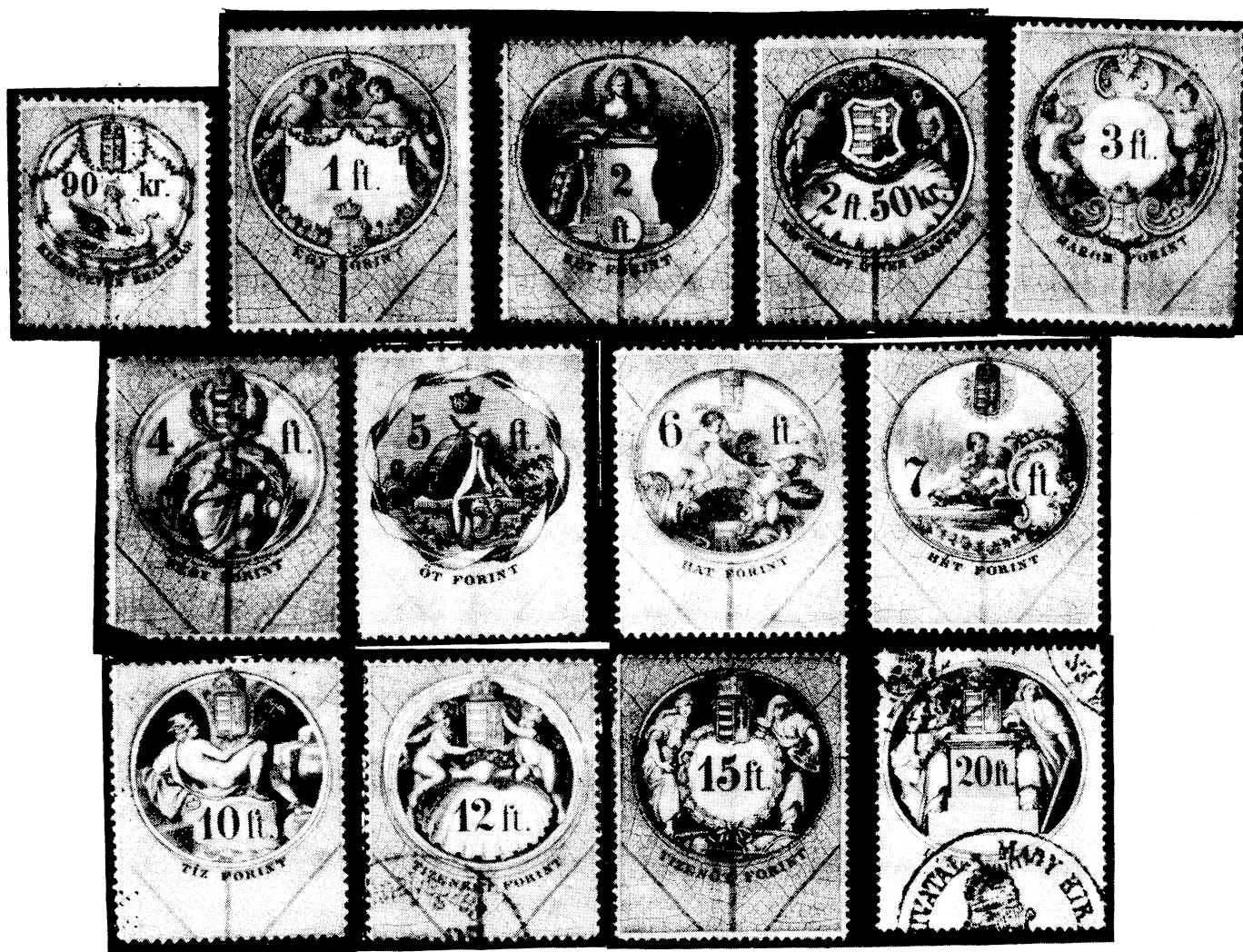
1868 (June 20)

Engraved Biedermeier designs, similar to the Austrian predecessors, with typographed leaf background. Value indication included in the design and, except for the 1&2 and 1kr values, in letter text below the design on the background. The design is black, the background green. The paper is x)yellowish, y)bluish and z)thin white through which the design shows on the back of the stamp. The watermark is sheet Watermark No. 1. The perforation is 12x12.

Design Characteristics

Printed in the Imperial State Printing Works in Vienna, each stamp being of a different design made by unknown Hungarian artists. The engravings were made by Bullemerier (1/2, 1, 3, 7, 12, 25, 36kr), Benedikt (2, 4, 50, 60kr), Bayer (15, 75, 90kr and 3, 7ft), Schmidt (1, 2, 2.50, 5ft), and Sonnleitner (4, 6, 10, 12, 15, 20ft). The size of the design of the kr values is 25-25.5x32-32.5mm; of the ft values 32.5-33x40-40.5mm. The circular design of the kr values is 23mm, of the ft values 30mm. The 1/2-1kr values is square with sides of 20.5-21mm.





The designs of the 1868 - 1891 issues.

The stamp consists of two parts: the background of tree leaf design printed by typography from the Auer Naturselbstdruck process. The upper two thirds of the background has an empty circle (an empty square in the case of the 1/2 and 1kr values) in which is printed in a second step the circular, engraved designs.

Printing Varieties

- 1l. 1/2kr Inverted center. 1 0 0 . 0 0
2l. 1kr Inverted center. 500.00

Color Varieties

The background is bluish green with shades. It is rarely found in yellow-green, two-fold in value.

Watermark Varieties

The watermark comes in four positions: horizontal reading from left to right or right to left, or vertical reading from top to bottom or from bottom to top. The watermark is normally horizontal in the kr values, very rarely vertical; and vertical in the fl values. Kr values with a large

			x) yellow	y) bluish	z) white
1	1/2kr	Black and green	1.00	2.50	1.50
2	1kr	Black and green	.20	.40	.20
3	2kr	Black and green	.30	.50	.30
4	3kr	Black and green	.20	1.00	.20
5	4kr	Black and green	.20	1.00	.20
6	5kr	Black and green	.10	.20	.20
7	7kr	Black and green	.15	1.00	.15
8	10kr	Black and green	.20	.50	.20
9	12kr	Black and green	.20	1.00	.20
10	15kr	Black and green	.15	.50	.15
11	25kr	Black and green	.10	.30	.30
12	36kr	Black and green	.15	.30	.15
13	50kr	Black and green	.10	.30	.10
14	60kr	Black and green	.40	1.00	1.50
15	75kr	Black and green	.60	1.00	1.50
16	90kr	Black and green	.75	1.50	1.50
17	1 fl.	Black and green	.20	.20	.20
18	2 fl.	Black and green	.40	.40	.40
19	2 1/2 fl.	Black and green	.40	1.00	.40
20	3 fl.	Black and green	.50	.60	.50
21	4 fl.	Black and green	1.50	3.00	1.50
22	5 fl.	Black and green	.50	.75	1.00
23	6 fl.	Black and green	4.00	8.00	6.00
24	7 fl.	Black and green	4.00	15.00	6.00
25	10 fl.	Black and green	1.00	4.00	3.00
26	12 fl.	Black and green	25.00	200.00	40.
27	15 fl.	Black and green	6.00	15.00	15.00
28	20 fl.	Black and green	2.00	10.00	4.00

such great detail about the postage stamps of the Military Administration in a section of an article that is supposed to be discussing the historical background of fiscals. Well, this information is extremely important since it was the very same Military Administration that had responsibility for maintaining and stimulating the economy of Palestine, as well as collecting taxes. Because there are almost no published accounts of the history of the revenue stamps employed during the Military Administration, it appears that assumptions must be made as to why certain fiscal stamps were used. Thus, it is important to understand fully the manner in which the British military solved the problems associated with Palestine's postage stamps in order to deduce how they went about issuing and using revenue stamps. Several points can be made at this juncture that will be treated later on in greater detail:

1. During the Military Administration, overprinted British stamps were used for revenue purposes, notwithstanding the fact that the use of such stamps for postal purposes was rejected by the military as being politically undesirable. The most obvious question is why did this occur?

2. Surcharges on stamps (surcharge meaning a certain type of overprint which affects the value or denomination of a stamp) were used by the Military Administration on the second and fourth Palestine postage stamps (S.G. No. 2 & No. 4) instead of designing and issuing a separate stamp having a 5 millieme value. The Military Administration's preference for overprints and surcharges in the postage stamp field is also found in the revenue stamps. Overprints were applied to Turkish fiscal stamps; overprints and surcharges were applied to a British stamp.

3. During the communications and debates among the various military officers as to the appropriate design for Palestine's first postage stamp, a suggestion was offered by a Brigadier General that it might be preferable to avoid using a stamp with any type of design. This approach was rejected, probably because of the applicability of Universal Postal Union requirements. After all, postage stamps were to be used on letters and parcels that would be mailed to other countries, and it was essential that other nations of the world accept the validity of these postage stamps. However, the situation was different insofar as revenue stamps are concerned. There was no need to obtain recognition of the validity of the revenues by other nations since their use would be exclusively internal to Palestine. Also, there apparently were no UPU requirements applicable to revenue stamps. Therefore, a "design" for the stamp was not necessary. Thus, the Military Administration was free to employ stamps without designs and actually did so with two subsequent issues of revenues (the so-called O.P.D.A. and H.J.Z. typeset issues) that will be discussed in Part Three of this series of articles.

Before leaving the historical background section of this essay, reference should be made to a statement by a most eminent, knowledgeable philatelist, David Dorfman, in an article which appeared in the February/March 1959 issue of the Holy Land Philatelist (Volume V, page 1118). Mr. Dorfman points out that the military authorities discussed the possibility of overprinting and then using stocks of captured Turkish fiscals as postage stamps in Palestine. The idea was abandoned because the supply of most of the values was very limited and because a flood of overprinted and surcharged provisionals was not desirable. Yet, Mr. Dorfman reported that some of these with essay overprints are in existence.

The "Provisionals"

A provisional may be defined as a temporary stamp issued to meet specific needs until new or regular stocks of stamps can be prepared. Provisionals are the opposite of "definitives" which are stamps issued for an indefinite period. Relying upon the general acceptability among philatelists of these definitions, it seems accurate to characterize the overprints of the Military Administration as "provisional" revenues. There appear to have been at least three different series of such stamps. These are listed below, and the various known types within each series are enumerated. At the outset, it is imperative to state that the list is surely incomplete. Any reader of this article who possesses or knows of an unlisted item is encouraged to communicate such information to the author or to the editor of this journal.

A. Turkish Fiscals with "E.E.F." Overprint

2	para	red
3	para	green
5	para	brown
10	para	green
10	para	black on gray - blue paper
10	para	lake
20	para	green
20	para	black on pink paper
1	piastre	purple gray
1	piastre	black on gray-blue paper
2	piastre	green
3	piastre	green
5	piastre	green
5	piastre	sepia
10	piastre	red
10	piastre	brown
37 1/2	piastre	violet

B. Turkish Fiscals with "J.M." Overprint

2	para	gray blue (imperforate)
2	para	gray-blue perforated with Arabic inscription in red

C. Great Britain One Penny King George V Stamp With O.P.D.A. Overprint and Surcharge

5	mills. surcharge
1	p.t. surcharge



Figure 8. Turkish Fiscals with the hand stamped E.E.F. overprint at the top. From left to right 2 para and 20 para stamps.

The E.E.F. Overprint on Turkish Fiscals

The overprint was applied to the Turkish fiscals by hand - stamping the capital letters EEF onto the stamp. (Continued on next page)

This method produced very heavy, crude letters. Since no surcharge was added to the value of the underlying Turkish fiscal stamp, it must be assumed that these stamps were used to pay taxes based upon the value of the Turkish currency appearing on the design of the underlying stamp. All of these stamps are perforated, although the perforations are extremely rough in many instances. The overprint appears in black on all of the stamps listed above, except that there are purple overprints on two stamps (the 3 piastre green and the 20 para black on pink paper).

Because of the limited number of stamps of this series inspected by the author, it is very difficult to draw any definite conclusions. However, one thing should be pointed out which may have significance. The stamp design of most Turkish fiscals shows the monogram or coat of arms (the "tugra") of the ruling emperor of the Ottoman Empire. From 1892 - 1909, the stamps displayed the monogram of Sultan Abdul Hamad ("El Gazi" or the Conqueror); after 1909, the monogram of Sultan Mohammed V was used. It appears that the EEF overprint on these stamps was always applied directly over the place on the stamp where such monogram appeared, thereby obliterating the monogram.

Usually, the monogram appeared at the top of the stamp (see Figure No. 8.). However, when the monogram appeared in the center of the stamp, that was the place where the EEF overprint was applied (see Figure No. 9.). Can any conclusion be drawn from this? Was it the British Military's way of demonstrating that the Turkish ruler had been conquered?

It is not known when these overprinted Turkish fiscals were put into use, when they were discontinued, how many exist, where they were purchased, when and by whom the overprint was applied and how they were intended to be used. Anyone who can shed light on these unanswered questions is encouraged to do so.



Figure 9. Turkish Fiscals with the hand stamped E.E.F. overprint in the middle. From left to right 5 para and 20 para stamps.

A knowledge of the Turkish numerals is essential in order to distinguish the value of these stamps. For that reason, we reproduce the following Turkish-equivalents of the ten digits:

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



Figure 10. Pair of Turkish fiscals overprinted "J.M.". Note that the right hand stamp has been overprinted twice.

"J M" Overprint on Turkish Fiscals

Even less is known about these stamps, although their use appears to have been confined to the municipality of Jerusalem. Figure 10 shows the perforated stamps. The JM overprint is in purple and the Turkish printing inscribed across the center of each stamp is in red. The pair of stamps measure 54 mm. by 33 mm. This is not a pair of the same stamp. Rather, they are two similar stamps, the only difference being that the Sultan's monogram appears in the circle at the bottom of the right stamp but does not appear on the left stamp. A careful inspection of the right stamp seems to confirm the theory mentioned above that the British Military deliberately applied the overprint in such a fashion as to obliterate the Sultan's monogram. Curiously, the right hand stamp in Figure 10 has two JM overprints, the first one being parallel to the JM overprint on the left stamp and the second one applied directly over the monogram at the bottom. There is a portion of a cancellation on the top of each stamp which clearly shows its usage to have occurred in Jerusalem.

The author has also seen and inspected an imperforate version of this pair of similar stamps. The JM overprint was there but the Turkish inscription was not. Query - who did the perforating, the Turks or the British Military? Who applied the Turkish inscription in red? When the stamp was shown at a lecture given by the author before the Long Island Chai Chapter of the Society of Israel Philatelists in April of 1977, none of those present could translate the Turkish inscription (although one prominent and knowledgeable dealer fluent in Turkish indicated he could pronounce the words but could not translate them).

British One Penny King George V. Overprints

Even though it was considered politically undesirable to use overprinted British stamps for postal purposes in Palestine, this apparently did not prevent the Military Administration from using them for revenue purposes. Two different surcharges were used - one piastre and 5 millimes. These values are expressed in Egyptian currency. One wonders if they were in use at the same time as the Turkish fiscals overprinted EEF (which had denominations in Turkish currency because the overprint did not alter the value of the underlying Turkish stamp) or whether they replaced those stamps. The first line of the overprint on each of the two known values shows the capital letters O.P.D.A. with serifs (a period following each letter). The overprinting was obviously done by

LPCS HOLDS MEMBERSHIP DRIVE

The Local Post Collectors Society, founded in 1972, is a small international organization devoted to the philately of twentieth-century local posts. THE POSTER, the official journal of the Local Post Collectors Society, is published ten times per year. In THE POSTER are new issue announcements from currently operating local posts (and there are over 70 in the United States alone), articles and features of in-

terest to the modern local post collector, and free wants and exchange listings for members.

The Local Post Collectors Society is currently holding a membership drive. Membership applications and information are available either from Tada Edelis, P.O. Box 26390, Phoenix, Arizona 85068 or from Clifford Cosman, 32 Knickerbocker Road, Tenafly, New Jersey 07670. Self-addressed, stamped envelopes appreciated.



typical modern U.S. local post stamp.

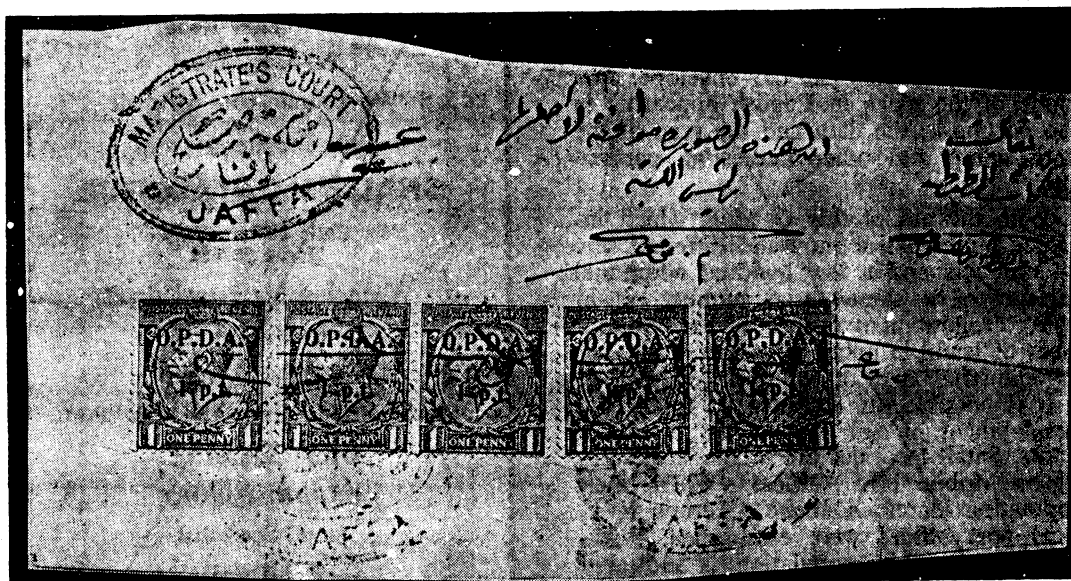


Figure 12. Court document with five 1 p.t. (piastre) surcharge on overprinted one penny King George V stamps.



Figure 11. One penny King George V. Stamp with the O.P.D.A. overprint and 5 mills. surcharge.

machine and is much cleaner and clearer than the crude, thick EEF overprints that were applied by hand to the Turkish fiscals. The word "piastre" is abbreviated "p.t." in lower case (small) letters with periods after each letter, and the word "milliemes" is abbreviated "mills." with a period appearing after the final "s".

Figure 12 shows five stamps of the one piastre value on a stunning piece with three cancellations of the Magistrate's Court at Jaffa. During the two and a half years of the Military Occupation, the administration of justice was controlled by a British official, Mr. Norman Bentwich (a Jew and an ardent Zionist) whose title was Senior Judicial Officer. He acted as legal advisor to the Chief Administrator and the various departments of the Military Administration, and also controlled the court system and land registries. When the Turks left southern Palestine in 1917, they carried away all court records and land registers. It took several months before Bentwich could establish a new judicial system, and it was not until June of 1918 that the courts were fully re-established. Magistrates' Courts were re-established in each kaza (sub-district) and had the same jurisdiction as had been assigned to them by the Ottoman Magistrates Law of 1913.

(To be continued)

POSITIONS

by Dick Sheaff, ARA

Scott listed varieties

In the July, 1980, issue of *The American Philatelist* appears an article entitled, "The 10-Cent Certificate Cracked Plate Variety Revenue Stamp (Scott No. R33)". Unfortunately, the flaw described by the author is not the Scott-listed crack. (Many First Issue revenue "cracks" are probably not cracks at all, according to most researchers. Some would go so far as to deny the existence of **any** true cracked plate variety amongst these stamps.) The Scott-listed "crack" on the 10c CERTIFICATE is found in Position 155, the second stamp in the bottom row. The mark, which George Turner labeled a "gouge flaw" and **not** a crack, runs from the second "T" of "CERTIFICATE" SSW down into the sheet margin. I have seen it on imperf, part-perf, perf (Early) and perf (Late) examples.

The mark detailed in the AP article is a scratch, which runs in the Late State from Position 76 through Position 77 down into Position 94. (Note: A major shift appears in Position 93.)

It seems that it would be useful to report the plate positions of the Scott-listed and other major First Issue revenue varieties. I'll make a start at it by giving some such information below. There is much information I do not have, and I solicit any and all corrections and additional data.

1° EXPRESS:

Plate 1E, Foreign Relief (2° EXPRESS), Pos. 210 (top portion of 2° EXPRESS design also appears in the margin below)
 Plate 1E, Foreign Relief (2° EXPRESS), Pos. 64, 66, 100, 108, 141, & 150
 Plate _____, Short Transfer, Pos. 156

1° PLAYING CARDS:

Plate _____, Cracked Plate, Pos. _____

2° BANK CHECK:

Plate _____, DT (T5, early), Pos. _____
 Plate _____, DT (T5, late; "BA"), Pos. _____
 Plate 2B, Shift in TOP label, Pos. _____
 Plate 2B, Cracked Plate, Pos. _____
 Plate 2B, Shift at UL, Pos. 1
 (Orange) Plate _____, Blurred at BOT, Pos. _____
 (Orange) Plate _____, DT in LL "2", etc., Pos. _____

2° CERTIFICATE:

Plate 2C, DT (T7) Pos. _____
 Plate 2C Early, DT, Pos. 60
 Plate 2C Early, DT, Pos. 67
 Plate 2C Early, DT, Pos. 68
 Plate 2C Early, DT, Pos. 70
 Plate 2C Early, DT, Pos. 112
 Plate 2C, Cracked Plate (UR "2"), Pos. _____
 Plate 2C Early, Foreign Relief (?); crescents above upper "2's", Pos. _____

2° EXPRESS:

Plate 2E, DT, BOT label, Pos 55
 Plate 2E, Cracked Plate, Pos. (62?)
 Plate 2E, Foreign Relief (1° EXPRESS), Pos. 68
 Plate 2E Late, Shift at BOT, Pos. 47

Plate 2E Early & Late, Shift at LR, Pos. 49
 Plate 2E Early & Late, Shift at LR, Pos. 51
 Plate 2E Late, DT at LT, Pos. 56
 Plate 2E, Shift (?); Crescent flaw in LR "2", Pos. 34

2° PLAYING CARDS:

Plate _____, Cracked Plate, Pos. (RT margin; 14?)

Plate _____, Foreign Relief (2°?) Pos. _____

2° PROPRIETARY:

Plate 2A, DT (T13), Pos. _____
 Plate 2A, Complete DT (T13a), Pos. _____
 Plate 2A, DT at BOT., Pos. _____
 Plate 2A, Upward DT of "PROPRIETARY," Pos. _____
 Plate 2A, Cracked Plate, Pos. _____
 Plate 2A, DT at LT, Pos. _____
 Plate 2A, Shift at TOP, Pos. _____

2° U.S. INTER. REV.:

Plate T14, DT (T14), Pos. _____
 Plate T14a, DT (T14a), Pos. _____
 Plate _____, DT (T14b), Pos. _____
 Plate _____, DT (T14c), Pos. _____
 Plate _____, DT (T14d), Pos. _____
 Plate _____, DT (T14e), Pos. _____
 Plate _____, DT (T14f), Pos. _____
 Plate _____, DT (T14g), Pos. _____
 Plate _____, DT (T14h), Pos. _____
 Plate _____, DT (T15), Pos. _____
 Plate _____, DT (T15a), Pos. _____
 Plate _____, Triple Transfer, Pos. _____
 Plate B (Early, Late & 3rd States), "Necktie Crack," Pos. 92
 Plate B (Late & 3rd States), Cracked Plate, Pos. 105
 Plate B1 (Late & 3rd States), "Necktie Crack," Pos. 112
 Plate B1 (Late & 3rd States), Cracked Plate, Pos. 105
 Plate B1 (Late & 3rd States), Cracked Plate, Pos. 149
 Plate B1 (3rd State), Cracked Plate, Pos. 210
 Plate 2A (Late State), Large Re-Entry DT, Pos. 130.
 Plate 2A (Late State), DT, Pos. 116
 (Note: At least 9 plates; many re-entries; many varieties).

3° FOREIGN EXCHANGE:

Plate No. 31, DT at UL, Pos. _____

3° PLAYING CARDS:

Plate 30, Cracked Plate, Pos. _____

3° PROPRIETARY:

Plate 3A, DT at TOP, Pos. _____
 Plate 3A, DT at BOT, Pos. _____

3° TELEGRAPH:

Plate _____, Shift at TOP, Pos. _____

4° INLAND EXCHANGE:

Plate 4F, DT at TOP, Pos. _____

4° PROPRIETARY:

Plate _____, DT at TOP, Pos. _____
 Plate _____, DT at BOT, Pos. _____

Correspondence: Dick Sheaff, 14 Hammondswood Road, Chestnut Hill, MA 02167

Plate _____, Crack/Gouge at UR, Pos. _____

5° AGREEMENT:
Plate _____, DT in Numerals, Pos. _____

5° CERTIFICATE:
Plate 5C, DT in Upper Label, Pos. 138
Plate 5C, Triple Transfer Throughout, Pos. 121
Plate 5C, DT at LT, Pos. _____
Plate 5C, DT esp. at RT, Pos. 156
Plate 5C, DT at UL, Pos. 104
Plate 5C, Scratches on forehead and near UI "5", Pos. _____

5° EXPRESS:
Plate 5E, DT (Big Shift in "U.S.") Pos. 75
Plate 5E, Shift in "U.S.", Pos. 5
Plate 5E, Shift in "U.S.", Pos. 10
Plate 5E, Scratch/Crack into LT eye, Pos. _____

5° FOREIGN EXCHANGE:
Plate 5I, DT at TOP, Pos. _____
Plate 5I, DT at BOT, Pos. _____
Plate 5I, DT in RT label, Pos. _____

5° INLAND EXCHANGE:
Plate 5 Early, DT, Pos. 19
Plate 5 Early, Cracked Plate (early), Pos. 62
Plate 5 Early, Cracked Plate (late), Pos. 62
Plate 5, Shift in "U.S.", Pos. 78
Plate 5F, DT, Pos. 25
Plate 5F, DT, Pos. 82
Plate 5F, DT, Pos. 83

6° INLAND EXCHANGE:
Plate 6F, Gash at LL, Pos. _____

10° BILL OF LADING:
Plate 10K, DT, Pos. 33
Plate 10K, DT, Pos. 143
Plate 10K, Shift in "U.S.", Pos. 148

10° CERTIFICATE:
Plate _____ Early & Late, DT, Pos. 93
Plate _____ Early & Late, Cracked Plate, Pos. 155
Plate _____, "Dash Flaw," Pos. 6 through 17
23 through 34

10° CONTRACT:
Plate _____ Late, Complete DT, Pos. _____

10° INLAND EXCHANGE:
Plate 10F Early, Short Transfer at UL, Pos. 115
Plate 10F Early, Short Transfer at UL, Pos. 132
Plate 10F Early, "Head Flaw," Pos. 42, 43, 44
Plate 10F Early, "Eye Flaw," Pos. 150
Plate 10F Early, BOT Oval Flaw, Pos. 74 through 85
Plate 10F Late, Shift at LR, Pos. 128

10° POWER OF ATTORNEY:
Plate 10V Late, Crack/Gash, Pos. 118

15° INLAND EXCHANGE:
Plate 15F, DT, Pos. _____
Plate 15F, DT at TOP, Pos. _____
Plate 15F, Cracked Plate, Pos. _____

25° CERTIFICATE:
Plate 25C, DT at TOP, Pos. _____
Plate 25C Late, DT at BOT, Pos. 11
Plate 25C Late, Triple Transfer at 3OT, Pos. 5
Plate 25C Early ('67 or '68), Severe Scratch, Pos. 56, 57, 58
Plate 25C Late, "Crow Foot" crack, between Pos. 48 & 65

25° ENTRY OF GOODS:
Plate 25N, TOP Frame Line Double, Pos. _____

25° INSURANCE:
Plate 25G, Cracked Plate, Pos. _____

25° POWER OF ATTORNEY:
Plate 25V, DT, Pos. _____
Plate 25V, BOT Frame Line Double, Pos. _____

30° FOREIGN EXCHANGE:
Plate 30I, DT, Pos. _____
Plate 30I, TOP Frame Line Double, Pos. _____

30° INLAND EXCHANGE:
Plate 30F, DT, Pos. _____

40° INLAND EXCHANGE:
Plate 40F, DT, Pos. _____
Plate 40F, DT, Pos. _____

50° CONVEYANCE:
Plate 50M Late, Twisted DT, Pos. 54
Plate 50M Early, "Eye Variety," Pos. 49
Plate 50M, Cracked (?) Plate, Pos. 26-27
Plate 50M Early (at '66), Cracked (?) Plate, Pos. 83, 84
Plate 50M Early (at '66), Multiple Scratches Overall, Pos. 39

50° ENTRY OF GOODS:
Plate 50N, DT, Pos. 20
Plate 50N, Cracked Plate, Pos. 76
Plate _____, Recut Chin, Pos. _____ (There has long been considerable doubt about the existence of this variety).

50° FOREIGN EXCHANGE:
Plate 50I, DT at LT, Pos. _____

50° LIFE INSURANCE:
Plate 50G² DT, Pos. 10

50° LIFE INSURANCE:
Plate 50G²DT, Pos. 10
Plate 50G²DT at TOP Pos. 13
Plate 50G² "Rx" Scratch, Pos. 2

50° MORTGAGE:
Plate 50T Early, (Vertical) Cracked Plate (C59) Pos. 64, 81
Plate 50T Early, NE/ SW Diagonal Scratch, Pos. 26, 42, 43
Plate 50T Early, NW/SE Diagonal Scratch, Pos. 12, 29
Plate 50T, DT, Pos. _____
Plate 50T, Small Crack (?) at RT, Pos. 13

50° ORIGINAL PROCESS:
Plate 50Z Early, DT at TOP, Pos. 44
Plate 50Z, DT at BOT, Pos. _____
Plate 50Z, Cracked Plate, Pos. _____
Plate 50Z (3rd State), DT at TOP & line through "UNITED STATES", Pos. 28
Plate 50Z, Gouge at UR, Pos. 17
Plate 50Z Late 3rd State, Re-Entry, Pos. _____

50° SURETY BOND:
Plate 50L Late, Shift at RT, Pos. _____

70° FOREIGN EXCHANGE:
Plate 70I, Cracked Plate, Pos. _____

\$1 CONVEYANCE:
Plate 100M, DT, Pos. _____
Plate 100M, RT Frame Line Double, Pos. _____
Plate 100M, TOP Frame Line Double, Pos. _____
Plate 100M, engraver's slip at UR; & Recuts, Pos. _____

\$1 ENTRY OF GOODS:
Plate 100N, Cracked Plate, Pos. _____

(continued on next page)

\$1 FOREIGN EXCHANGE:

Plate 100I, DT, Pos. 79
 Plate 100I, DT, Pos. 88
 Plate 100I, LT Frame Line Double, Pos. 80
 Plate 100I, Recuts, Pos. 23 through 29

\$1 INLAND EXCHANGE:

Plate 100F, DT at BOT, Pos. ____
 Plate 100F Early & Late, DT of Top Shields
 Pos. 29
 Plate 100F, DT at TOP, Pos. ____
 Plate 100F Early, Cracked Plate, Pos. 83
 Plate 100F, Recut "ball" in UR triangle, Pos. ____

\$1 LEASE:

Plate 100R, DT at BOT, Pos. ____
 Plate 100R Early, Cracked Plate, Pos. ____

\$1 LIFE INSURANCE:

Plate 100G²RT Frame Line Double, Pos. ____
 Plate 100G² Recuts, Pos. ____

\$1 MANIFEST

Plate 100S, Recuts, (Various)

\$1 MORTGAGE:

Plate 100T, DT at LT, Pos. ____
 Plate 100T, BOT Frame Line Double, Pos. ____

\$1 PASSAGE TICKET:

Plate 100U, Recuts, (Various)

\$1 POWER OF ATTORNEY

Plate 100V, DT, Pos. 46
 Plate 100V, Recuts, (Various)

\$1 PROBATE OF WILL:

Plate 100W, RT Frame Line Double, Pos. ____

\$1.50 INLAND EXCHANGE:

Plate 150F, DT (T78), Pos. ____
 Plate 150F, DT, Pos. ____
 Plate 150F, DT, Pos. ____

\$2 CONVEYANCE:

Plate 200M, Cracked Plate, Pos. ____

\$2 MORTGAGE:

Plate 200T, DT at TOP, Pos. ____
 Plate 200T, Blur at LL, Pos. ____

\$2 PROBATE OF WILL:

Plate 200W, DT, Pos. ____

\$2.50 INLAND EXCHANGE:

Plate 250F, Relief Flaw in TOP Frame Line,
 Pos. 37 through 42
 Plate 250 F, "Mole" on Forehead, Pos. 37 thru
 46, 56 thru 60
 Plate 250F, "Flame" at LT, Pos. 61 through 67

\$3 CHARTER PARTY:

Plate 300D, DT at TOP, Pos. ____
 Plate 300D, DT at BOT, Pos. ____

\$3 MANIFEST:

Plate 300S, DT, Pos. ____

\$5 CHARTER PARTY:

Plate 500D, RT Frame Line Double, Pos. ____
 Plate 500D, TOP Frame Line Double, Pos. ____

\$5 MANIFEST:

Plate 500S, LT Frame Line Double, Pos. ____

\$10 CHARTER PARTY:

Plate 1000D, DT, Pos. ____

\$10 CONVEYANCE:

Plate 1000M, DT at TOP, Pos. ____
 Plate 1000M, RT Frame Line Double, Pos. ____

\$10 MORTGAGE:

Plate 1000T, TOP Frame Line Double, Pos. ____

\$10 PROBATE OF WILL:

Plate 1000 W, DT at TOP, Pos. ____

\$50 U.S. INTERNAL REV.:

Plate ____, Cracked Plate, Pos. ____

There are **numerous** additional shifts, scratches and other constant varieties on these revenues. This first-draft compilation from diverse sources begins with the more striking varieties, and undoubtedly omits some. It probably contains errors. As we learn more, this list will improve. Please....any data you can provide will be very gratefully received and incorporated into subsequent updates. (Double impressions, stamps printed on both sides, offsets, smears, "dry prints," and other **non-constant** varieties will not be listed, because such vagaries cannot be assigned to specific plate positions.)

Eventually, as we work our way down through increasingly minor varieties the question will become, "How far is it meaningful to go?" If a given plate contains perhaps 90 different yet very similar slight re-entry double transfers, how useful can a non-illustrated list be in differentiating specimens? At some point, **plating studies** with good drawings/mats must provide the answers.

Also of interest will be a book currently being developed by Robert and Gretchen Shelley and Tony Giacomelli in which each First Issue revenue variety will be described and shown photographically. This promising venture is a vast undertaking, and these researchers will welcome reports and good photographs of varieties found, and assistance in photographing items.

Platers generally look past these relatively gross markings (DT's, cracks, scratches) to a more intimate level of detail, in order to truly fingerprint a plate position. Scratches and other flaws are evolutionary and can be transient, whereas guide dots are generally characteristic. Ultimately, if we look closely enough, each stamp is a variety ("Each Stamp Is A Variety": that has a good motto-like ring!). To a philatelic archaeologist a major variety is of greatest interest when it reveals evidence about the timing/sequence of its occurrence, or about production procedures.

The fact that some First Issue constant varieties are truly rare will, no doubt, greatly interest the financially-motivated. Only good research can determine just **how** rare a given variety may be.

LOS ANGELES CHAPTER TO REORGANIZE

Members interested in attending a chapter meeting on a monthly basis are requested to contact Eric Jackson with their suggestions for a date and a possible meeting place. Please enclose a self-addressed stamped envelope and mail to P.O. Box 783, Placentia, CA 92670.

YOU can help the ARA and Yourself

When you move, send a change of address to the Secretary, 1010 S. Fifth Ave., Arcadia, CA 91006. The USPS charges us 25¢ for an address change and destroys that copy of TAR.

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 56, Rockford, IA 50468. Nothing can be reviewed without a copy to review. A second copy for the ARA library would be appreciated.

The Boston Revenue Book (originally published as **An Historical Reference List of the REVENUE Stamps of the United States Including the Prive Die Proprietary Stamps**) by George L. Toppan, Hiram E. Deats and Alexander Holland; Quarterman Publications, Inc. (5 So. Union St., Lawrence, MA 01843); 423 pp, 6 x 9 in, hardcover; \$35 postpaid (in U.S., check with publisher for other countries).

This is a long needed complete reprint of the bible of the U. S. revenue collector. It was first published under the unfamiliar long title in 1899 by the Boston Philatelic Society. It has been known ever since as simply the Boston Revenue Book.

For newcomers who are not acquainted with the original, chapters include contracts; first issue; second issue; proprietary stamps 1871-1873; proprietary stamps 1875; series of 1898; private proprietary stamps; match stamps; medicine stamps; playing card stamps; match wrappers; provisional proprietary stamps and a tabular reference list of 2302 varieties of revenue stamps including information relating to face value, color, paper and watermark data.

Like other bibles of this sort and age, subsequent studies have added some additional information and corrected a number of errors in the original. However, this classic remains exactly that and belongs in the libraries of all U. S. revenue stamp collectors if not all U. S. stamp collectors. It may be described as the wellhead from which all basic knowledge of these issues springs forth.

This reprint is a reproduction of the original 1899 edition in a 20 percent smaller format. The modest reduction does not present any reading problems as the original was set in large easy to read type. The reprint is on cream colored stock and is bound in brown library buckram.

Original copies of this book are quite scarce and expensive. In the 1940s the Weekly Philatelic Gossip serially reprinted the book. At the end of the series readers could return their tearsheets for binding. The glossy stock on which these reprints were made has yellowed considerably. Additionally they were sidesewn when bound and do not lay flat. At one time there was also an abridged reprint of this book. The new Quarterman reprint is on a non-glare stock, lays flat and is sturdily bound for years of use.

Richard F. Riley
Kenneth Trettin

THE SHERWOOD SOUTH AFRICAN REVENUE STAMPS CATALOGUE, authored by C. E. Sherwood (and assistants), published 1980 and available from Mr. Sherwood at 105 Marford Crescent, Sale, Cheshire M33 4DN, England. Priced at £4.50 plus postage in UK, and to the US: if dollar bills sent, \$12 by sea, \$14 by air; if checks sent, \$14 by sea, \$21 by air. (There is a high bank charge for converting US checks). The catalog is comb bound in card covers, 8 x 13½ inches, offset printed in B & W, and illustrated, 50 pages crammed with information, printed one side only.

The American Revenuer, June, 1980

This is the update to the previous Dodd catalog of Br. So. Africa, encompassing the emissions of The Cape of G.H., Griqualand, Natal, Orange River Colony and Free State, Stellaland, Transvaal, Zululand, and both the Union and Republic of So. Africa. Dodd last published in 1967, and was working on the update when in 1971 he died. Mr. Sherwood has picked up the ball.

There are changes throughout: Mr. S. has decided to include some previously unlisted embossed material, which shoves the numbering system down (and to compensate, he has been kind enough to show the previous Dodd numbers, where they existed, in parentheses). He has also chosen to include (for each colony) those postage stamps known fiscally used within

(Continued on next page)

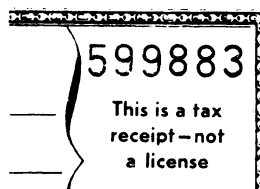
Serial Number Varieties on United States Special Tax Stamps

Terence Hines, ARA

Serial numbers on the business form type of U. S. special tax stamp, issued first for fiscal year ending June 30, 1954, and last for fiscal year ending June 30, 1972, exist in two types. The most obvious difference is size, the smaller type being 4½ mm tall, the larger 6 mm. The two types are shown in the accompanying illustration.

Four different types of special tax stamp were issued each year the business form stamps were issued, except the final year. Of the stamps seen so far, all those issued for a given fiscal year have the same type of serial number except those for fiscal year ending 1969 and 1971.

The accompanying table shows the types of serial numbers seen so far on special tax stamps of each type and fiscal year. Please send any additions to me at Dept. of Neurology, Cornell Medical College, 525 E. 68th St., New York, New York 10021.



185996

TYPE OF STAMP

Fiscal Year Ending	Special Tax Stamp	Opium, Coca Leaves, Marijuana Etc.	Gaming Device	Wagering Tax
1954	4½		4½	
1955	4½	4½		4½
1956	4½			
1957	4½	4½		
1958	4½	4½	4½	
1959	6	6	6	
1960	6			
1961	6	6	6	
1962	4½	4½		
1963	4½	4½		
1964	4½	4½		
1965	6	6		
1966	4½	4½		
1967	4½	4½		
1968	4½	4½		4½
1969	4½, 6	4½, 6	4½	none*
1970	4½	4½		
1971	6	4½, 6		
1972		none issued		

* punched remainder 4½

the era (I would not have, but that is his option), which further dislodges the numbers. Many new(er) discoveries are included, which encompass die proofs, specimens and plate proofs, as well as plate and printing flaws, wmk varieties. For those USA and RSA issues bearing the miniscule dates, they are tabulated as having been seen.

Much work remains to be done; this (the author admits) is not the last word on the stamps...but it is the report most recently up to date. There are copouts in certain areas, due to lack of data (viz., the penalty overprints)...and the pictures are, well, adequate but muddy. Nevertheless, for BC buffs, this is the latest word. Highly recommended.

G.M. Abrams

THE RAILWAY AND AIRWAY LETTER STAMPS OF THE BRITISH ISLES, 1891-1971, by Capt. H.T. Jackson, published 1980 by Harry Hayes, 48 Trafalgar St., Batley, West Yorkshire, England WF17 7HA. Available from Hayes at £10.43 (to the US., in US equivalent currency) book rate. Overseas members write directly for price postpaid. Hardbound in green cards (gold lettering), 9 x 11½ inches, 179 pages plus some adverts, slick paper, illustrated in B&W.

Cinderella buffs will find this tome a must, especially the railway enthusiasts. It is done up in similar fashion to the Booth catalog of UK revenues, and lists thousands of these "stamps" issued privately by hundreds of UK railways. Pricing is in pounds sterling, M & U, and some even on cover. All varieties known for each issue are itemized, and there is some fly-speck data for the true student. Several pages at the rear are devoted in similar fashion to the airletter "stamps" issued privately by the airlines.

All of the lines (and airlines) are treated in alphabetical order, and, where known, quantities printed are given. This volume is one of the few which may be called a piece de resistance, and if entered into any competitive exhibit, should take many prizes for literature. If you are a cinderella buff... BUY IT.

G.M. Abrams

New Zealand Railway and Revenue Stamps, by J.W. Brodie, F.H. Jackson, K.J. McNaught and R.S. Craddock; published by the Royal Philatelic Society of New Zealand (Incorporated), P.O. Box 1269, Wellington, New Zealand; 54pp and ii, 9 5/8 x 7, offset, card cover, spiral bound; limited to edition of 500 numbered copies; \$NZ 7.50 post paid (It is not indicated if this includes free postage for foreign orders. Postage (surface) to the U.S. was \$NZ 1.20 and 46 days in transit.)

"In view of the present wide range of interest in the

Letters — continued from page 115

Although I am a new member and a novice at that, I cannot seem to tire of collecting, studying and reading about revenue stamps.

Your truly,
William T. McDonald, ARA

Well, there is a gratifying response! Now may I hear from other ARA members (or non-members) from outside the U. S. (although we do not exclude U. S. residents). As I noted in the May column mentioned by Mr. McDonald, this column is available to anyone, and will be opened world-wide. I just need some response. As you can see, we have eager readers.

Ken

'Cinderella' issues of New Zealand, the Society in its last volume of the Handbook (Postage Stamps of New Zealand, Volume VI) included chapters on the Railway Newspaper and Parcel Stamps, the Stamp Duty and other fiscal issues, and the Wages Tax Stamps of 1931-1958. Volume VI...is out of print, and because of this continuing interest...the Council has decided to reprint the three chapters..."

This book is indeed a handbook and not just another catalog. In fact there is no catalog listing per se. There is a detailed unnumbered, unpriced checklist of the NZ fiscals.

There are a few references to other portions of the six volume Handbook from which this was taken but their absence from this book should not lessen its value.

Each issue appears to be carefully researched. Acts requiring the stamps are cited. The stamp's use is discussed, a feature worth noting since terms such as "Counterpart" and "Denoting" are often puzzling to collectors.

It should be mentioned that the printing in this volume is of very excellent quality. The illustrations are done in a very fine screen and have reproduced well on the fine finish paper.

When the entire volume VI of the handbook was previously reviewed in TAR, it was felt that the price was high for the amount of revenue material contained. This reprinting has remedied that problem.

Ken Trettin

LEBANON PHARMACEUTICAL STAMPS: A FOLLOW-ON

G.M. Abrams, ARA

In TAR for May, 1980, PAGE 103), friend Pat Herst introduced you to the Lebanese pharmaceutical stamps. Perhaps we may clarify the issue (pun intended) by telling what we know of them. Further information always welcome.

To correct one statement made, the stamp illustrated DOES bear a denomination. In the lower left portion of the design...one may detect the value as "5 P.L.", presumably "Piastres Libanese". The portrait at left is indeed Hippocrates, while that at right is someone called AVICENNA. Anyone have data on this gentleman?

There are a number of these which have been seen, and it has been reported that the stamps first appeared in 1956 and are (we're told) still in use. We have no idea which values were issued in what year, but here is a tentative listing of what's been seen:

Size: 20½x17½ mm., perf 13½x13

5 PL red
5 PL violet
5 PL green (Pat's sample)
5 PL red lilac
10 PL yellow orange
10 PL dark violet

Larger, size: 35x21 mm., perf 13x13½

25 PL brown
25 PL blue
100 PL blue green
100 PL red

The design on these is somewhat more ornate, but basically the same.

(Lebanon — continued on page 118)

Well Done, Stanley!

by Bill J. Castenholz

It was a hot week in Boston! I arrived Monday morning, the 14th (July), dropped off my bags where I was staying, and went directly to Kelleher's, down on Post Office Square. Eric Jackson was already there, viewing lots. After lunch it was just the two of us going over what was, in some ways, the finest offering of U.S. Revenues in a lifetime. The thought occurred to me that maybe no one else would show up, and Eric and I could take all of those stamps home with us. By Tuesday, a few others arrived. Herb La Tuchie and Bob Cunliffe came in. Bill Litle, from California, also was there. As a few of us returned from lunch on Tuesday, the time and temperature clock read 101. I wondered if it was measuring the humidity.

To those of you who received the catalog for this sale, several things are very apparent. Stanley Richmond, Proprietor of the Daniel F. Kelleher Company, put together one of the most fabulous sales of U.S. revenues to ever be offered at public auction. And he certainly reached those who are interested in this area of philately. Well done, Stanley!

Indeed there have been some recent sales, such as Harmer's "Eastern" Sale, and Siegel's sale at the end of last May, that contained greater strength in the rarity and condition of the classics, but this sale was outstanding in the number of large multiples of the early classics, the platings, a great offering of classics on documents, a stunning match and medicine selection, perhaps the finest offering ever of embossed revenues, and . . . the crowning jewel of the sale, the incredible offering of revenue stamped paper.

By Wednesday it was obvious that there was going to be some competition at this sale, which was due to start the next day at 1 p.m. And so there was! In fact, before the sale was over it looked like a who's who of American revenueurs: Ken Prag, Brian Bleckwenn, Joe Einstein, Elbert Hubbard, Coleman Leifer, and Henry Tolman were there. So were Ernie Wilkins, Mike Mahler, Allan Hicks (tinfolios), Joe Antizzo, Chuck Kemp, Howard Arnould, Steve Chin, and Chet Leshenko. And also the dealers, Jack Molesworth, John McGuire, Dick Warren, Jared Johnston of Chandler's, and agent Lou Robbins. One might think a philatelic "premiere" was taking place.

It seemed that the weather in Boston that week was very hot. But the competition in the sale was HOT!

Strangely enough, the first session of the sale was not indicative of what was to come. The outstanding essays and proofs brought good prices, but nothing like the insanity we have been seeing in the last couple of years. Lot 16, the \$5000 essay on india (unmounted), in my opinion a far superior piece to the one in the "Eastern Sale," sold for \$11,000. A very interesting situation occurred with Lot 53.

A 60 Cent Third Issue proof on india, with the foreign entry — position 34 (one of the best examples of this variety) sold for \$1000! The classics were strong but very related to condition. The 3 Cent Playing Card imperf pair went to the book at \$10,500. This piece is one of only six known-pairs (all vertical). It was from the Lilly Collection, and later appeared in the Wyer Sale (also sold by Kelleher's) in October, 1977, where it sold for \$6,500.

Then came the revenue platings. Can you imagine a plating study involving 27 different plates or states of the 2 Cent USIR? Well, it sold for \$2,900. And was followed by two other lots of the same stamp, for a total of \$3,900 worth of 2 Cent USIRs. Wow! There were also platings, mostly partial, of several other First Issue stamps, most notable were the extensive work done on the 10 Cent Certificate, the 40 Cent Inland Exchange, and the \$1.00 Foreign Exchange. Some outstanding large multiples were offered in

(Continued on next page)

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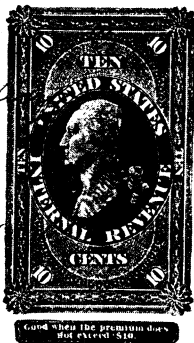
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Castenholz and Sons

1055 Hartzell Street, Pacific Palisades, CA 90272

the plating section. The piece of 182 perforated blue 2 Cent Proprietary lacked only 2 rows at the top of being a complete sheet. It went to the book for \$280. The block of 72 of the 25 Cent Certificate was very nice. It only lacked 5 rows at the right of being a complete sheet. It sold for \$340.

Then came the revenues on documents. Would you believe \$11,500 for a "small rug" on document? That's right! But even more surprising was a collection lot. Over 100 documents, the lot was estimated at \$1,500, but went on the floor at \$4,000! Don't stop here. The balance of the collection, which ended the document section contained over 2500 documents, and was estimated at \$3,000. It sold to the book at \$8,000!



A cut square of RN-S2 which brought \$180 in the George T. Turner sale.

A large offering of postage used as revenues followed. Generally, the prices were at or a little less than the estimates. The afternoon session ended with an offering of Wines.

The second session, Thursday evening, opened with such groups as the playing cards, silver tax, and narcotics.

Then came the embossed revenue stamped paper. This section was very active on the floor, but generally, the prices averaged about catalog.

Seldom does a field of philately change over night. But in the time that it took to sell the approximately 300 lots of revenue stamped paper, this entire facet of revenues changed. It will never be the same.

I would guess that the highest price ever paid for a single item of revenue stamped paper, prior to this sale, was perhaps \$150, or \$200. Lot 887, the B17a with inverted tablet was the first piece to exceed \$500. It sold at \$575. Then, one breathtaking figure after another, lot 1021 was offered. A spectacular type O, unused, on a blue check, and very fresh, sold for \$1,100! The Survey listed 10 entires and 1 cut square. From this sale 2 additional unused entires can be added. More records fell, and then came the type S. Before this sale, the survey had reported 2 entires and 8 cut squares. But in this sale there was an S2, an unlisted S type without tablet in combination with a type Q1, and then three S2 cut squares! The first type S, full document went for \$1,600 on the floor. Then the unlisted S type. Would you believe \$3,400! One of the cut squares sold for \$105 but the better two sold for \$180 each. A T8 without 2 line redemption clause, on full document, sold for \$425, a V6 without clause brought \$600. I believe there were at least a dozen pieces of stamped paper in this collection of which 2 or less were reported in the survey. Joe, I think you are going to

Bulge Line — continued from front page

the printing of some 102 different revenue stamps, with 28 titles and 31 monetary denominations, all required by the newly created Office of the Commissioner of Revenue (Act of Congress, July 1, 1862). Most of the furor of printing activity was accomplished within 4 months (September 1862-January 1863), and the stamps delivered to the Internal Revenue Department. On Christmas day, 1862, Congress authorized the interchangeable use of the revenue stamp titles—too late to ease Butler and Carpenter's burden of printing (with their relatively inefficient help).

The following additional varieties have been verified since my listing in *Linn's*, June 4, 1979:

Additional Listing of Bulge-line Plate Varieties Civil War Period

Scott's # Description State of Plate Line position

- V. C.E. Benson, Avon, Conn.:
R-59c 50° Mortgage Early Right
Note: This duplicates a similar item in the Harris June 4 listing. This example, and others listed below indicates verification (tentative) of the "constant" flaw identity of the Bulge-line.
- VI. Dr. Frank Whitehouse, Ann Arbor, Mich:
R-3c Intermediate Left
R-33c Block of 5, very early state, line vertically along the right margin of the left 3 stamps; full position dots.
- VII. Charles Sayko, Roselle, N.J.:
R-23c Late Left
R-36c A duplicate of the Harris listing; Late state.
R-54c Duplicate of Harris listing; intermediate state; upper position dots present.
- VIII. Dick Sheaff, Chestnut Hill, Mass:
R-13b Duplicates Harris's 2nd R-13c, but early state, sharp impression.

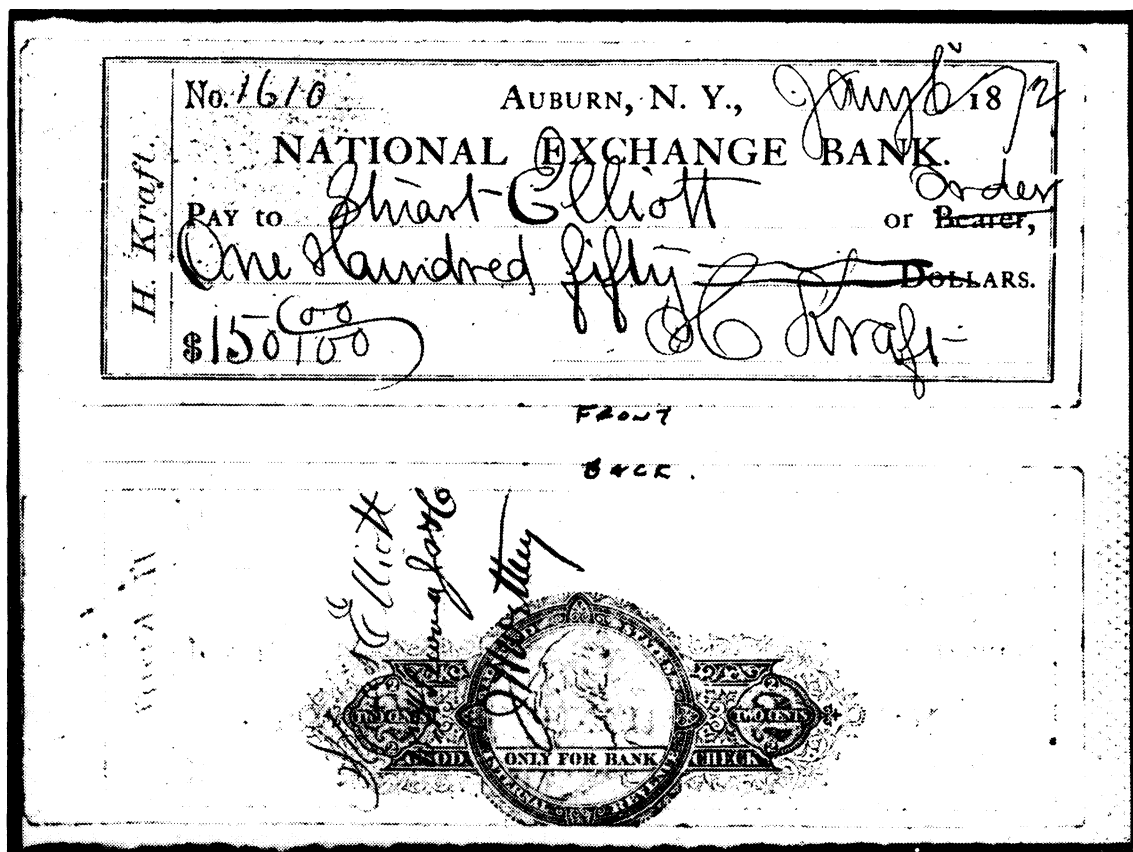
From Joseph Rourke, I received a total of 20 black-jacks - suspects from his accumulation. Six of them were verified to be true bulge-line varieties, of which only one showed a fine early state impression of the line. Thus, as of this writing, the black-jacks total 11 examples. In comparison, the revenue items have now reached 20. Since the June, 1979 listings, only 8 revenues and 6 black-jacks have turned up, I still consider the variety to be rare.

If collectors would check their Civil War revenues, the constant plate variety question could be settled with finality. I therefore urge all revenue collectors to check and report new findings to me at 3553 N. Orchard St., Fresno, Ca. 93726.

have to rewrite the book!

As you might guess, the RNs took my breath away. You'll have to talk with someone who was there to find out what happened in the third session, on Friday afternoon. As for me, I was walking around Boston, in circles, trying to figure out what the new outlook on stamped paper will be.

RECENT RN DISCOVERIES



Illustrated here is the most recently found C type (C21a) which was found by fellow committee member, Tom Kingsley. Well, now there is one more item to be sought, isn't there?

Also, as a result of Kelleher's sale of the George Turner material, what we always believed would be found to exist, came to light in a mixed lot of cut squares and similar items. This item is a cut square of V4a—the usual reddish Orange V4 with the by now familiar tiny typeset Redemption legend of 1872. Reading down, as usual.

Tom found an interesting Type F 1 check which we hope will be illustrated soon. The stamp paper was carefully cut so that the face printing of a striking central vignette would not interfere with the revenue stamp so

we see the central vignette in the center and the F1 off to the right. Interesting, isn't it?

Aside from the S1 sold at Boston (which had been missing from our listing because it was never reported) there are no other 'discoveries' to be reported now.

As a result of material that was recently sold from the collections of the late George Turner and the late George Story, Sr., we have prepared an update to the Stamped Revenue Paper Handbook. It will appear in TAR in a few months. (For those of you who have not obtained a copy of the handbook, there are still a very few available from the ARA Publications Director, Tom Harpole, Box 383, Manchester, MA 01944 for \$9.00 postpaid.)

McCullough — continued from page 125

reader to make up his or her mind. Why does one person have three different known spellings for his name. Is there a reason?

Also somewhat at a tangent but on the same beer stamps of 1871 no. 28, I also notice another mystery. The vignette was the product of the Bureau of Engraving and Printing. The Bureau had their imprint under the words "One Dollar." It reads "Engraved and Printed at the Bureau of Engraving and Printing." The word printing is misspelled substituting an "i" for the "t." This seems

consistent and I find it on the one barrel and the one hogshead stamp of the same series. I wonder, did the Bureau make two mistakes on one stamp? It seems that way. Maybe the eraser was yet to be invented.

I then referred back to the two mentioned 60 pound tobacco stamps and on these although the Bureau imprint is of the same design, the spelling is correct. These same errors may be evident on other stamps but these are all the writer has to work with. Maybe others that have the same interest on the subject want to pursue it further. I, for one, would be more than glad to hear about such outcome.

SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

NEW MEMBERS

- 3296 BERGNER, William, Box 113, Mt. View, CA 94042, by G. M. Abrams. All.
 3290 BRANUM, Ann, by G. M. Abrams. World, incl state, municipal and private-
 revs, seals, tags, tax stamps, telegraph and RR stamps, stamped paper, old documents,
 checks, etc (pref. 19th and early 20thC.)
 3287 FREEMAN, Robert S., 7809 N. 37th Ave, Phoenix, AZ 85021, by Ogden D.
 Scoville. Dealer- all US revs, Scott and non-Scott.
 3288 GROVES, Barbara, Birchfield Farm, 33 Grinnell Rd. So. Dartmouth, MA
 02748, by Secretary. Most US revs.
 3291 HSU, George, PO Box 25-206, Taichung, Taiwan 400, Republic of China, by
 S. H. Wu. World, esp. China (except People's Republic).
 3299 HUGGARD, Dennis O., PO Box 69026, Glendene PO, Auckland 8, New
 Zealand, by F. C. Kinsky. US locals, 19thC. and modern; worldwide revs and cinderellas.
 3300 KOOLMAN, Gerrit P., 360 Pine Tree Ln, Monrovia, CA 91016, by Secretary.
 US revs.
 3297 MILLER, H. P. G., 26 Mount Pleasant Dr, Mount Pleasant, Salisbury, Zim-
 babwe, by Richard Pollitt. Patriotic labels, promotional stickers, revs and fiscally can-
 celled GB, SA, Rhodesia; picture postcards (mainly GB Edward VII); military mail GB, SA
 and esp. Rhodesia 1972-80; govt cent franks and cachets.
 3292 NEWMAN, Jean, PO Box 1006 Throggs Neck Sta, New York, NY 10465, by
 Secretary. Collector/dealer, Buttonwood Galleries.
 3292 PAPPAS, James E., Jr, 3300 28th St SW, Grandville, MI 49418, by G. M.
 Abrams. US and possessions, Canada, Newfoundland.
 3305 PISANO, Alan D., 50 Kimball Rd., Chelsea, MA 02150, by Charles Coon. US
 revs and telegraphs, state tax stamps.
 3301 RAPP, William F., 430 Ivy Ave, Crete, NE 69333, by Ogden D. Scoville.
 Telegraphs, El Salvador, Bulgaria.
 3298 RIGHTMIRE, John D., 1707 Powell Lane, Apt 2, Alexandria, LA 71301, by G.
 M. Abrams. US first 3 issues; other Scott-listed to 1940.
 3289 SARTAIN, Thomas N., by R. L. Casten. Collector/dealer, Lowe's Galleries-
 all.
 3307 SIEGEL, Jerry, PO Box 16241, Plantation, FL 33318, by Peggy Howard.
 Dealer- officials, revs, proofs, essays, M/M.
 3306 STIPE, Patrick M., 141 Playa Blvd., 31015, Hurst, TX 76053, by Dan Hoffman,
 "General-beginner."
 3302 TESCIONE, Robert F., 62 Wilmington St, Rochester, NY 14620, by Richard
 A. Friedberg. US revs, PO seals.
 3294 TING, Austin T. K., PO Box 2, Chao Chow, Taiwan 910, Republic of China, by
 S. H. Wu. Collector/dealer- stamps, coins, paper money, bonds.
 3303 TREFTS, Camille Rae, 1573 Clarita Ave, San Jose, CA 95130, by Secretary.
 All.
 3304 WALDEN, Robert J., 9114 Crestview Dr, Indianapolis, IN 46240, by Daniel J.
 Anderson. US revs and Indiana intangible tax stamps.
 3295 WHITE, William L., PO Box 1605, Medford, OR 97501, by G. M. Abrams. US,
 China.
 Highest membership on this report is 3307.

REINSTATED

- 2796 LAVELLA, Joe, 518 Range End Rd, Dillsburg, PA 17019, by Secretary. Mainly
 US cinderellas.

DROPPED (MAIL UNCLAIMED)

- 3081 JCM Publications

MEMBERSHIP STATUS

Previous membership total	1565
New members	21
Reinstated	1
Dropped	1
Current membership total	1586

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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.

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

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

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 cinderellas. Will purchase or exchange. Martin Cerini, 37 Wyoming Drive, Hunt Sta., NY 11746 329

DO I PAY TOP PRICES? I still get many top quality revenues from ARA Auctions! Need U.S. 1-894, C1-C46 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. Miles, 888-8th Ave., New York, NY 10019 328

ISRAEL REVENUES. Forerunners & Mandate.. Mint Israel & Occupied Territories. Military "ZAHAL" overprinted Agra, Health, and Tax stamps. Periodic bulletins and catalogues. New Issues Service. Dr. Josef Wallach, P.O. Box 1414, Rehovot, Israel. 336

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

BEER STAMPS. Will trade for other tax-paid or Springer-listed. Also, will buy beer stamps or tax-paid. Beer stamp catalog, \$20. postpaid. Thomas W. Friester, P.O. Box 100, Davenport, Iowa 52805. 330

WANTED - REGISTRATION LABELS OF WORLD Desire to purchase accumulations, bulk or collections. Please send with price. Paul Rosenberg, 5 Mill River Lane, Hingham, Ma 02043.

ARA SALES DEPARTMENT NOTES ENT

Don Duston - Sales Mgr.
1314 25th Street
Peru, Ill. 61354
(815) 223-6687

This issue contains the Fall Auction, my last. (The Spring Auction should have been my last, but in a weak moment, I started this one). Future auctions will be changed in a number of respects to help the new Auction Manager, and to reduce the work load and costs. These changes are being made by me, unilaterally. Any member or officer who disagrees with the changes, may petition the Board of Directors for a vote, giving any and all objections. The changes will be rescinded only if the Board votes to do so.

1) Only US and Canadian revenues and related material will be offered in the auctions.

Except for certain items, foreign lots do not receive sufficient quality bids to justify continued inclusion. Worldwide revenues are best offered on Salesbooks. The Sales Department will still handle packets, long sets, Country Collections, and Accumulations on a direct sales basis and by special offerings in the 'AR', or by direct mail. The disposal of member's Collections, when they end their collecting years, or of a member's Estate when they pass on, will continue to be a function of this Department. This applies both to US and Worldwide revenue collections.

2) The Minimum acceptable bid will be raised to \$5.00 after this auction. The lower bid level is not cost effective, and the lower price items can be better handled thru the Salesbooks.

3) The Auction Manager will be paid for his services at the rate of 2% of auction realizations up to \$10,000 and 1% over that amount. In addition, he shall receive ¾ of 1% to cover all expenses except printing costs and losses of material in the mails.

The Sales Manager will not, and should not receive any compensation. The advantage of having first look at all offerings is sufficient incentive (or should be).

SALESBOOKS

Salesbooks were forwarded about the middle of July, and some time was required to get organized and to get the auction listing to the Editor. Many have already gone out to

members. It would be helpful if all members interested in receiving Salesbooks, confirm this to me detailing their interests and Specialties (unless they have already been in contact). Advise your interest in the following collecting areas.

UNITED STATES
Scott Listed-General
Non-Scott

State Revenues

All or by State

General, Liquor, Hunting

Tax-Paid

1st Issues

1st Issue Varieties

DT's, Spec Cancels, etc.

Telegraphs

RN's, RM's, M & M's, Dateds, etc.

Cinderellas

Seals, Phil. Labels, etc.

Specify revenues

telegraphs, cinderellas, etc.

WORLDWIDE

Individual Countries

Latin America

Central America

Eastern Europe

Scandinavia

Middle East

Far East

Colonies

CANADA

All issues

Federals

Provinces

Tax-Paid

Advise if you wish to receive common items, higher priced items, or both. TOPICALS-I will try to provide books of topical subjects if interest is indicated. Many Worldwide revenues can be found with trains, horses, farm animals, flowers, trucks, women, bears, lions, ships, medical symbols, etc. Members receiving circuits will be charged a fee of 30c to offset ARA postage costs. Repayment of the full postage costs will be appreciated.

Because of excessive mailing costs (soon to be exorbitant) and to speed up the movement and return of the books to the owners, the books will be sent to only one member at a time instead of by round robin. To help this, new books should be limited in amount to \$100 or less, and to weights of 3 oz. For weights over 3 oz, the extra ARA mailing costs will be charged against sales, in addition to the 10% fee. It is suggested that you mount your duplicates on 6" x 8" (approx), plain sheets of light weight paper, place a blank sheet on top, and staple the sheets together to form a book. Even a few pages of stamps will be accepted, and can be efficiently handled in this manner.

This will also allow the separation of even smaller quantities of duplicates into the various members interests listed above. Also, to reduce book values, put only one variety of each stamp in a book. Additional copies can be put into a

(Continued on next page)

ARA SALES DEPT.

Catalogs:

- Adhesive Revenues of Germany Part I (Federals) . . . \$10.00
- Same, Part II (German Colonies & Steamship Lines) . . . \$2.50
- Same, Part III (Old German States A to K) . . . \$14.50
- Same, Part IV (Old German States L to W) . . . \$12.50
- German Christmas & TB Seals . . . \$3.50
- Fiscal Stamps of Prussia . . . \$4.50
- Revenue Stamped Paper of Prussia . . . \$4.50
- Wurzburg Street & Bridge Tax Slips . . . \$4.50
- Revenue Stamps of Austria Part I . . . \$10.00
- Revenue Stamps of Austria Part II . . . \$11.00
- Austria-Hungary Military Border Revenues . . . \$3.50
- Romania Revenues with German Occupation Overprints . . . \$1.50
- Revenue Stamps of Slovakia . . . \$3.00
- Revenue Stamps of Czechoslovakia . . . \$15.00
- Revenue Stamps of British Occupation of Italian Colonies WWII . . . \$4.00
(Price shown in previous issue was incorrect)
- The Revenue & Railway Stamps of Tasmania . . . \$6.50
- Byrum, Supplemental Stamp Catalog . . . \$17.50

Catalogs are postpaid in the US at Book Rate. For Canada and overseas, add 50¢ postage for any one or two books with a price of \$5.00 or more each. Catalogs priced under \$5.00 are postpaid as are the stamp packets.

DONALD L. DUSTON

Sales Manager
1314 25th St.
Peru, ILL. 61354

second book. There is only one other requirement. Please total up the value of each page and mark it on the page and tally the pages on the inside of the cover sheet. Alternately, I will do this for you on my handy printing calculator, charging a fee of \$1.00 against sales.

The following Salesbooks are currently available and may be specifically requested. US locals (Reprints & Forgeries); US Telegraphs (incl a book of part sheets and panes); Virginia City Damage Stamps; Argentina; Mexico; Austria; Hungary; Bulgaria; Germany, incl Xmas Seals; Spain & Cols; Bosnia; Montenegro; Yugoslavia; Italy, incl books of commo & a book of scarce, high value Riscontro.

Blank sales books are available from the sales manager. They have ten pages each holding 16 stamps. Price 4 for \$1.00 postpaid.

ARA AUCTION #21 STATISTICS

Total No. of Lots	624
Lots Sold	424
Percent Sold	68
Unbid or Rejected	184
Lots Withdrawn	4
Lots Returned	12
Total Realization Incl Net Price	
Sales of \$527.00	\$10,491.57
10 percent ARA Commission	\$1,045.15
Less Printing Cost	(216.00)
Less Auction Dept. Expense	(110.00)
ARA NET PROFIT	\$719.15

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CANADA V3J 629

ARA SALES DEPT.

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- France, 50 diff revs . . . \$3.00
- Italy, 300 diff revs . . . \$6.00
- Italy, 200 diff revs . . . \$4.00
- French Cols, 25 diff revs . . . \$10.00
- Fr. Congo, Guadelupe, Fiscal
opts on postals, 5 diff . . . \$10.00
- Danish RR Stps, 94 diff . . . \$17.50

DONALD L. DUSTON

Sales Manager
1314 25th St.
Peru, ILL. 61354