

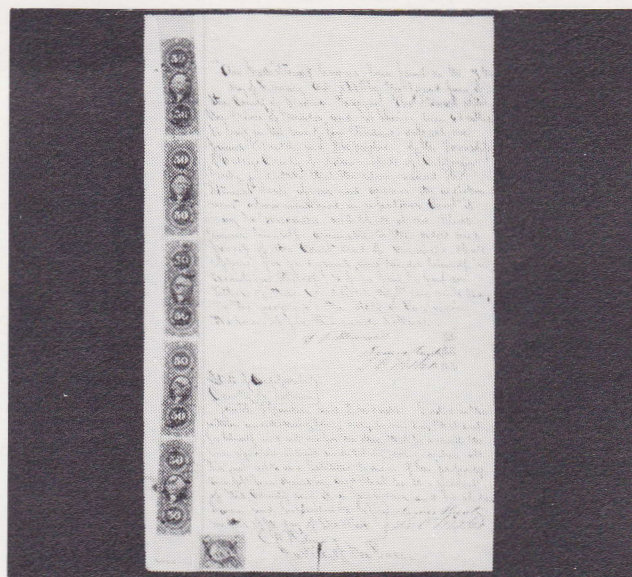


The American Revenuer

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1987 Index	Center Supplement

A very unusual
strip of the 50¢ Original Process on document—the strip
runs completely across the sheet.
More, inside page 194..



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NOVEMBER-DECEMBER, 1987

Volume 41, Number 10
Whole Number 400

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1986 Walter Morley Award

An opportune for the Editor of *The American Revenuer* to announce the winner of the of the Walter Morley Memorial Award for the best original article to be published in this magazine in the previous year's volume (volume 40, 1986) never seemed to occur. As 1987 draws to an end our decision for last year has to be made public.

The winner is selected by the Editor and Associate Editor as being "the most significant contribution to fiscal philatelic research to be published in *The American Revenuer* during the calendar year." Selection is made on the basis of originality, research, interest, presentation and most importantly the article's contribution to the general body of fiscal literature.

The Walter Morley Memorial Award for the best article to appear in Volume 40 (1986) of *The American Revenuer* is given to two closely connected articles by the same author; they are "Lock Seals" and "A Catalogue Listing of Lock Seals" by Thomas W. Priester. They both appeared in the April 1986 issue of TAR.

These articles represent the most comprehensive written work on the subject to ever appear. The catalogue is a priced listing with values determined by an extensive census of a number of major holdings of these seals. It is felt that these articles best met our criteria for selection.

TAR at Chicagopex 1987

The 101st Annual Exhibition of the Chicago Philatelic Society was held November 6-8, 1987, in Rosemont, IL. This show also marked the 21st year that a literature section was part of this exhibition. Thirty four items were entered including the 1986 volume of *The American Revenuer*.

The Editor is proud to announce that TAR received one of only two Gold medals given to literature. Additionally, your Editor also also received the Chicagopex Literature Special Award to authors and editors in the periodical class "for lasting value to philately."

Your Editor wishes to not only thank the CPS and their literature committee but also all of the ARA members who have written articles for TAR. As authors you also share in this Gold award.

TAR Deadlines

Upcomming copy deadlines are given below. Copy should be received by the Editor by these dates to insure inclusion in the given issue; mailing is normally 3 to 3.5 weeks following. January, 1988 (Vol 42:1)—December 18, 1987; February (42:2)—January 29; March (42:3)—March 4.

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1987 by The American Revenue Association.

POSTMASTER: Send Form 3579 to The American Revenuer, Rockford, Iowa 50468-0056.

ARA Auction No. 32

Closing Date: January 13, 1988

ARA Auction Rules

These rules apply to the ARA auction in this issue.

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. Bids should be in even dollar amounts only. All lots sold to the highest bidder at a slight advance over the next higher bid. A 10% buyers premium will be added to all successful bids. Bidding increments are as follows:

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5

\$200 and over by 5% over next higher bid
4. If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated value, whichever is lower.
5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed the buyer, \$1.50 minimum.
12. Make all checks payable to the American Revenue Association.
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.
14. A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA sales will be held without reserves. Copnsignors may bid on their own material and if the consignor buys back his own

lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot.

Mail bids to:

ARA Auction
Box 577
Garrett Park, MD 20896

Auction 33 is scheduled for the March, 1988, issue of *The American Revenuer*. The deadline for submission of lots is February 1, 1988. The backlog has been virtually exhausted and any ARA members who have suitable material are encouraged to submit it.

ARA Auction No. 32

P.O. Box 577

Garrett Park, MD 20896

Use this Bid Sheet or a photocopy for the ARA auction found in this issue. Placing a bid indicates your acceptance of the rules as given with this auction.

Name ANTHONY GIACOMEILLI

Address 10917 MANZANITA DR.

City, State, Zip SUN CITY, AZ. 85373

ARA Membership No. 448

Lot #	Bid	Lot #	Bid
150	24.00		
151	18.00		
152	36.00		
179	7.00		
185	18.00		
225			
222	24.00		
223	22.00		

A 10% Buyer's Premium Will be added to all bids.



001



021

U.S. SCOTT LISTED REVENUES - CV from 1987 Scott Specialized

First three issue revenues have manuscript cancels unless otherwise noted

001	R1a	Close at T, wide margin B, F/VF (ph)	50.00
002	R5a/3c	R5a pair; five copies R5b; two copies R1c; R3c pair, mostly decent	22.00
003	R9a	Good to large margins, pen cancel; VF	10.00
004	R9a, 27a	Three R9a, all F w/part of one margin touching; five R27a, one w/punched cancel, rest w/faults or doubtful	40.00
005	R32a	Four even margins, couple sm thins; VF	47.50
006	R41a, 49a	R41a w/3 good margins, close at R; R49a w/3 margins, touches BR; both w/punched cancels; F	45.00
007	R45a, 49a	R45a w/good to large margins, punched cancel; R49a w/good margins, thins; F	60.00
008	R46a/59a	R46a, 47a, 60a; all w/good margins but w/faults; R46a 12/11/62 HS; F	35.00
009	R50a	Close at L and BR; F/VF	15.50
010	R56a	Three margins, L touches; light HS; F	35.00
011	R57a/67a	R57a soiled, 59a close L; 66a and 67a w/punched cancels; faults; VG/F	30.00
012	R62a	Four good/large margins; BR corner faulty; pen cancel; F	65.00
013	R66a, 67a	R66a three margins, touches B; R67a good/large margins; punched and HS cancels; F	30.00
014	R67a	Three good margins, close at L, pen cancel; fresh copy; F	35.00
015	R75a	Three margins, large at top, touches B; neat 1/27/63 ins. co. MS; F/VF	25.00
016	R81a	Narrow margins, faulty at T; Feb 1863 MS; VG/F	60.00
			85.00



017



019

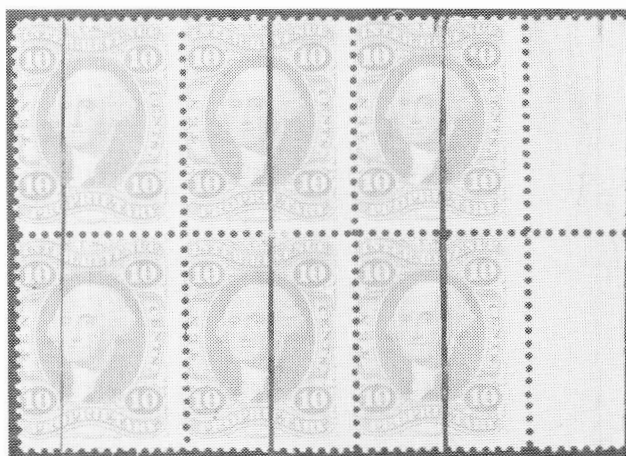
017	R82a	Three good margins, close BR; VF (ph)	75.00
018	R89a	Four margins, large at L; light crease; light MS; fresh and F/VF	30.00
019	R94a	Three large margins, touches L; ink spot on back; F/VF (ph)	70.00
020	R9b	Imperf vertically; irregular L margin, 2 mm right margin, pen cancel; F	12.00
021	R18b	1 mm T and B margins, nick in R margin; Feb 19, 1863 Burnett cancel; F (ph)	175.00
022	R42b	Close T, 2.5 mm B margins; light MS; F	16.00
023	R52b	1 mm T, 2 mm B margins, cuts L; uncanceled; F	40.00
024	R65b	1 mm T and B margins, cuts L; 10/28/63 hs; F (ph)	80.00
025	R8c	Centered, pinhole; F/VF	20.00
026	R28c	Close T; J. Taylor HS; VF	12.00
027	R29c	Close L, cuts B; F	16.00
028	R38c	BI/d; cuts L, touches T; pen precancel; fresh and fine; (ph)	105.00
029	R62c	Cuts T, close L; F	15.00
030	R72c	Close T, SE bottom; light MS; F/VF	20.00



024



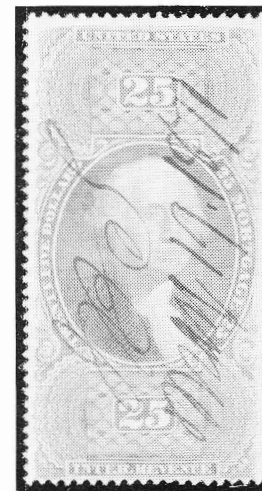
028



031	R73c	Cuts T and R; F (ph)	125.00
032	R77c	Close L and B; crease; appears uncanceled; VF	50.00
033	R79c	Touches T, cuts L; crease, 2 mm tear; fresh and F	80.00
034	R80c	Touches L; F/VF, nice copy	60.00
035	R87c	Touches T and L; light MS; F	45.00
036	R90c	Touches T; couple blunt perfs; F/VF (ph)	80.00
037	R91c	Touches B; filled punched cancels; F	15.00
038	R92c	Centered, couple blunt perfs; VF	15.00
039	R93c	Touches L and B; light MS; fresh and F+	20.00
040	R95c	Touches R; dark shade; light MS; F/VF	20.00
041	R96c	Touches T; fresh and VF	20.00
042	R98c	Touches R; crease; F/VF	25.00
043	R100c	Touches B; light crease; VF (ph)	80.00
044	R5a/65c	R5abc, 20c, 22c, 24a, 25b, 40c, 43bc, 48c, 53bc, 59b, 65c; mostly F/VF	31.90



036



043



051



067



090



097

045	R106	Close R, HB cancel barely cuts; VF	45.00
046	R108	Close T; tiny thin; light MS; fresh & VF	65.00
047	R113	Touche L, cuts B; looks uncanceled; F+	45.00
048	R114	Touche T and R; circular cancel doesn't cut; F/VF	27.50
049	R116	Centered; HB ccl; thin; F	55.00
050	R117,124	R117 cuts L; R124 cuts R, blunt perfs, thin; both w/strong HB ccl; VG/F	40.50
051	R119	Cuts L; light HS, small thin; F (ph)	200.00
052	R124	Touche T, cuts R; fresh and F	18.00
053	R125	Close R; thin, pinhole; F	30.00
054	R127	Close T, cuts R; sm scrape; HB cancel	15.00
055	R140	Touche R; light HB ccl; F	10.00
056	R141	VF centering, light MS; fresh and VF	17.50
057	R145	Touche T and L; light MS; F/VF	18.00
058	R146	Close R; fresh and VF+	30.00
059	R148	Cuts T; crease; fresh and F/VF	16.00
060	R152c	Three large margins; light thin; uncanceled; fresh and VF	32.50
061	R154-5	Vertical plate strips of 3; perfs cut on R154; NH	17.50
062	R154/407	2 picked over APS salesbooks, about \$30 net left	open
063 *	R163d	Vent pair, imperf horiz, no gum, VF	7.50
064	R179	Wide margins, VF	25.00
065	R183	On piece, touches B; HS cancel; VF	35.00
066	R188	Centered, VF	9.00
067	R226	Punched; cat. val. as cut cancel (ph)	250.00
068	R249	SE R; perfin; F	30.00
069	R360	SE R; cut ccl and perfin; VF	40.00
070 *	R411/14	R411,412, 414, blocks of 40; NH	22.00
071 *	R436/486	R436 bl/63; R438 bl/45; R486 bl/45; NH	27.45
072 *	R441	Block of 45; NH	40.50
073	R657/670	R657,660,662-4,670 all bl/4; NH	18.48
074	R674,724	Pair R674, close B; R724 SE R and B, thin; VF centering; F/VF	16.00
075 *	R676	Bl/4; cuts R, SE B; NH; F	40.00
076	R677	Used block of 25, perfin	17.50
077	R678	Used block of 25, perfin	37.50
078	R678	Bl/4; touches R, SE B; F	24.00

085	RB16a	Close L and B, pinhead thin, light MS, VF, quite attractive (ph)	80.00
086	RB16b	Three large margins, touches T; pen cancel; F (ph)	70.00
087	RB18b	Two, one w/perfin A.W. (inv), F; other w/pen cancel, both w/rounded corner, F	36.00
088 *	RB22a	Horiz pr, imperf between; touches at T; OG, F/VF	9.00
089 *	RD26/28	All bl/10, NH, SE on one side, NH, F/VF	10.00
090	RD257	SE T and R; pinhole; VF centering (ph)	75.00
091	RD282	SE R; VF centering, small scrape (ph)	125.00
092	RD312	SE R and B; VF centering; cut cancel	30.00
093	RE105	Centered; perfin; VF	12.00
094	RF10	R.P.C.Co./1-25-18 printed cancel; VF	30.00
095	RK4	Bl/4, SE B, London Consulate HS, scarce in multiples	EV \$25
096	RK17	3 singles on piece, 2 Bulgaria, 1 Switzerland	open
100	R02a,20a	Minor faults but F copies	36.00
101	R04d/R5291	15 stamps, 10 diff, mostly Span Amer War issues, plus 5 cigarette labels	33.00
102	R026d/77b	9 stamps, mostly diff, many with small faults but clean group	18.35
103	R057c	One side close but fresh and VF	15.00
104	R070d	Close B; faults incl tear, F appearance	40.00
105	R092d/158c	10 stamps, mostly diff, many with small faults but clean group	18.55
106	R096b	Thin and sm tear, F/VF	45.00
107	R0119c	Thin, sm tear, off center; VG	30.00
108	R0143a	Close L, sm thin and crease; still F/VF	30.00
109	R0182a	Tear and pulled perfs, VF centering	40.00
110	RS15a	Repaired, TR corner rounded, F (ph)	90.00
111	RS23a	Small repair but fresh and VF	15.00
112	RS25a/40a	RS25a,29b,33b,35b,35d,40a; VG/VF, light faults, clean group	15.95
113	RS40d/51d	RS42d,43b,46d,51d; VG/VF, minor faults	20.00
114	RS50c	Centered, light soiling; F/VF	40.00
115	RS67d	Repaired, tears, centered; F (ph)	80.00
116	RS106b	Tear & thin, BL corner rounded, VG (ph)	175.00
117	RS132a	Touche B, crease and tear, F (ph)	50.00
118	RS249b	Sm tear, cuts top; F	20.00



082



085



086

See printed cancels for more RB's

080	RB3a,4a	Both unused; RB4a OG, fresh and F/VF	17.00
081	RB11a/15b	RB11a,b,12a,b,14a,b,15b; selected copies; F/VF	15.00
082	RB6b	Touche L; two extra rows of perfs; HS; deep color; F/VF (ph)	70.00
083	RB7b	Cuts L and B, BL corner rounded; HS; F	35.00
084	RB15c	HS, VF	45.00



115

116



110



117



119	RT11d	Crease, touches B, F/VF	40.00
120		RT (4), RU (6); mostly diff., minor faults but above average	15.75
121	RU2a	Tear, cuts T, SE bottom, VG	40.00
<hr/>			
122 *	RVB2	Mint NH sheet of 10; cataloged as PB & 6 singles; fresh and XF	470.00
<hr/>			
123	RW1	Centered, unsigned, SE, crease, light soiling; F	75.00
124	RW2	Close L, unsigned, creases, toning, F/VF	125.00
125	RW3	Centered, signed, SE, crease, VF	50.00
126	RW4	Close T and R, signed, crease, F/VF	25.00
127	RW5	Cuts B, signed, crease, toned; F	25.00
128	RW6	Close B, signed, crease, fresh and F	20.00
129	RW7	Close L and B, signed, crease, F/VF	20.00
130	RW8	Centered, signed, small scrape, F	20.00
131	RW9	Centered, signed, SE, pinholes, F/VF	20.00
132	RW10	Close L, signed, SE, crease, F	15.00
133 *	RW18	Centered, LH, couple blunt perfs, VF	45.00
134 *	RW23	Touches T, NH, F/VF	50.00
135 *	RW27	VF centering, NH, VF	60.00
136 *	RW31	Centered to BR, disturbed OG; F/VF	80.00

CANCELS

137	R3c/22c	7 R3c, 2 R18c, 1 R22c; all w/readable HS on printed ccls; incl 2 Ruth & Fleming, ELLENVILLE, Burnett; generally F	open
138	R3c/186	60 stamps, all w/HS ccls incl John Bull, couple of RRs; generally F	open
139	R8c	WHITE'S BANK/FRED'K GRIDLEY/CASH'R/BUFFALO, N.Y.; stamp is centered	20.00
140	R15/68c	RR cancels; R15c, V-2A; R23c, C-43; R33c, C-9D; R58c, S-13; R68c, P-35 (punched)	open
141	R24c	XF strike KOUNTZE BROS & CO./CHEYENNE, D.T.; scarce territorial cancel	open
143	R25b	Large imperf margins, cuts L; Adams Express cancel AD-23	open
144	R25b	Vert. pair; each w/SON red 4-line ADAMS/EX CO/JUN 1/1863 (AD-1); Beaumont lists as printed, clipped at left; fresh & F	40.00+
145	R27b,c	R27b (1), R27c (3) each w/clear SON blue Wells Fargo oval HS, scarce on 5c denom	EV \$24
146	R44c	Sharp U.S. & WEST INDIES FRESH MEAT & FRUIT CO. HS; clipped T and B; VF	open
147	R44c	Light NATIONAL OIL CO./N.Y. HS (Miller N-1), stamp cuts at R	open
148	R59c	3rd AU. R. R. Co./July 1st, 1866. (Tolman T-3), touches L, blunt perfs, VF	open
149	R82c	S/L cancel E. M. LIVERMORE; F centering	open
150	R162/168	245 stamps w/printed or HS cancels, some dups, particularly of printed cancels	open
151	R20/31	160 stamps w/HS cancels, mostly readable	open
152		255 Battleships w/all diff SON HS incl banks and ins. cos, higher CV stamps included; nice group; CV \$53.22	EV \$65
153	RB32/65	23 stamps with HS on printed cancels incl RB62	open

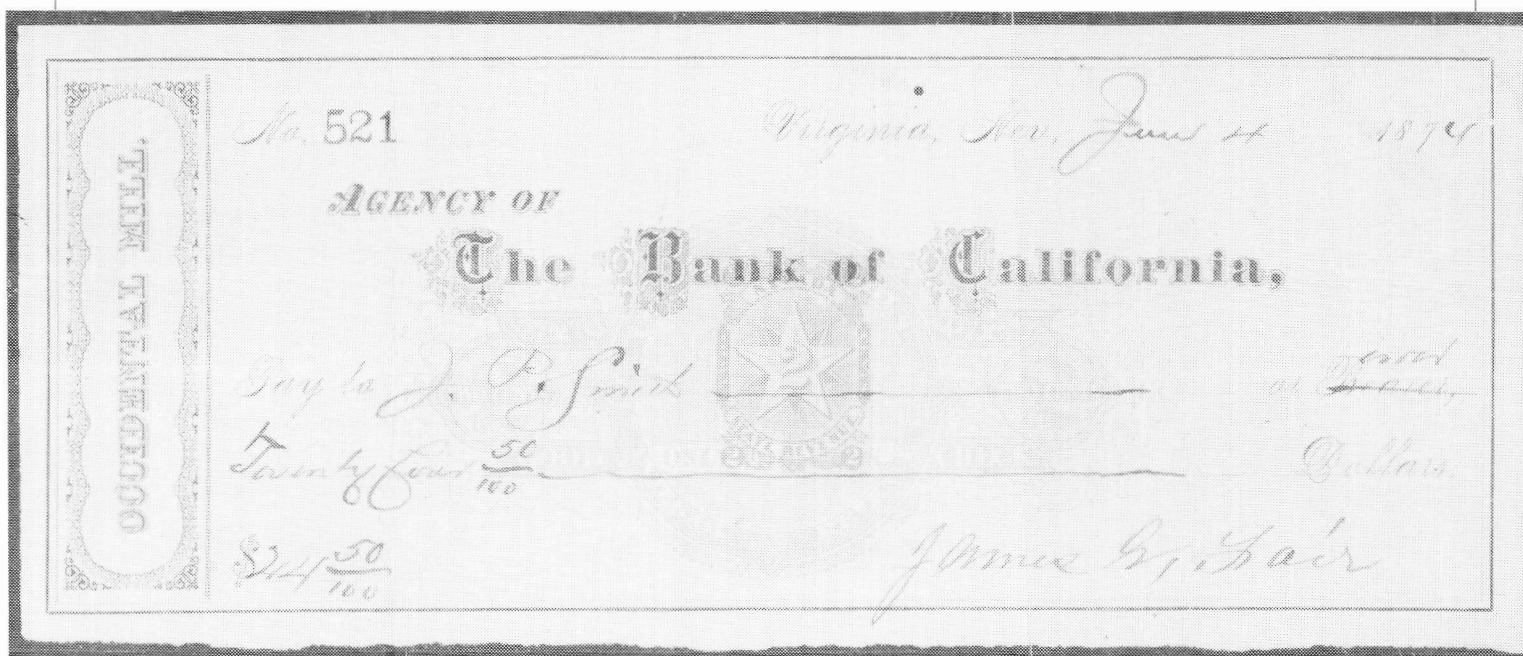
Printed cancels

160	R2c	L.C. & Co./MAY/1863, type 1 (Lawrence & Cohen), cuts B; sm hole; repaired (ph)	100.00
161	R3c	B1/4, Ruth & Fleming/Baltimore; cuts L	open
162	R3c,18c	R3c, S.R.U.D./July, 1868., type 1, cuts L, touches B, repaired; R18c S.R.U.D./1865., touches L, VF	open
163	R3c,R21c	R3c, H & S (Hostetter & Smith, type 1), light strike; R21c, W. H. JESSUP/San Francisco (type 2); sm faults, F	open
164	R13c	Walker & Taylor type 1; few blunt perfs but sharp strike; VF	open
165	R13c	W. & Co./October, 1866 (Wilkins & Co.); centered to T; fresh and VF	open
166	RB1a	J. T. Howland/Proprietor/1872. (type 1); cuts L, touches B; VF	open
167	RB1a,b	2, Both with DR./SETH ARNOLD/Woonsocket/R.I. (type 1), both cut on 1 side, sm faults; F/VF	open
168	RB1b	One w/J.P. Mills/Proprietor/1874. (type 2), rounded corner; other w/same cancel reading down (type 2a), soiled	open
169	RB1b,2b	Humphrey's Specific circular ccl (type 1), RB1b Feb'y 72; RB2b Mar, Jun, Aug 72, Fe (inv), Oct 73, Jan 74 (defective); 7 stamps, mixed centering	open
170	RB2b,11a	RB2b, H P & S/1872 (H. Planton & Sons, type 1) clipped right; RB11a, C W & CO/1876 (C. Wakefield, type 6), toned	open
171	RB3a	H. R. S./FEB 9, 1874. (H. R. Stevens, type 2); two copies joined to show all of 36 mm cancel, both stamps off-center	20.00
172	RB3b	E. F. & CO./N.Y./July 1, 1875 (E. Fougere, type 1), close T, edge thin; VF	35.00
173	RB4a	3 copies; E. F. & CO/Jan. 1, 1874 (type 1); same cancel w/type 1a; left half	21.00
174	RB4b	H. R. Stevens, type 2; all F copies E.W. Hoyt & Co./LOWELL/MASS, type 1a; crease and rounded corner; F app.	12.50

175	RB4b	R.C.W. June 1, '75 (Runford Chemical Works, type 1); F centering	12.50
176	RB6b	E. F. & CO./N.Y./Jan 1, 1875 (E. Fougere, type 1), rounded corner, F centering	70.00
177	RB11a/14a	RB11a C. Wakefield type 6 (tear); RB11a, 11b, 12b Seth Arnold type 1; RB11b, 14a; Humphrey's Specific type 2 (6 stamps); F	open
178	RB11b	H. F. M. (Herrick's Family Medicine), type 9, 9a and 15a (1878); 3 F copies	open
179	RB11b,12b	RB11b, A.E.S. Co./'81 reading up; RB12b A.E.S. Co./'18 reading down (American Eye Salve); both w/sm faults	open
180	RB11b/12b	American Eye Salve; RB11b type 3; RB12b type 1, RB12b type 6 (BR corner off); F	open
181	RB11b/12b	Humphrey's Specific (type 2); RB11b w/letters G and H; RB12b w/letters A, F and I (5 stamps); generally F	open
182	RB11a/13b	RB11a C.S.M./February/1876 (piece out); RB12b C. Wakefield type 1a Feb 6 1883, type 1, Aug ? 1882, type 1 June 3 1887; N.U.B./& CO./Sep 5/74; 4 stamps	open
183	RB11c	C W & CO/Jun 6/1881 inverted (Wakefield type 1a); F	30.00
184	RB12b	Ponds Extract; type 2, March 1883; type 2a Octobre (sic) 1882, Mar 1883; faults (3 stamps)	open
185	RB12b/15b	E. Fougere; RB12b Jul 1, 1880 and July 1, 1881 (up); Jul 5, 1882 (d); RB14b Jan 1, 1876 (up); RB15b Oct 1, 1881 (d); July 5, 1882 (up); 6 stamps; F	open
186	RB12b/15b	American Eye Salve; RB12b type 3; RB15b type 4, split cancel, thin	open
187	RB13a	E. Fougere, type 1a, May 5, 1876, thin in at bottom; F	8.50
188	RB13a	H.R.S./Mar 1, 1877. (H.R. Stevens, type 4, two joined stamps showing entire 27 mm wide cancel; F	17.00
189	RB14b	H.L.P./JAN 1 (Holman Liver Pad type 1a); F	open
190	RB14b/15b	Humphrey's Specific type 2; RB14b w/letters D, E, F; RB15b w/letters C & H sm faults, F	open
191	RB17a	E. Fougere type 1, May, 1878.; cuts at T, close L; hinge thin; F	18.00
192	RB17a,18b	E. Fougere type 1a; RB17a, July 1876; RB18b; July 3, 1879; both w/edge nicks	36.00
193	RB17b	T.F.M.M.Co. (Father Mathew type 2a), pinhole; F/VF centering	12.00
194	RB17b	E. Fougere type 1a; Aug 2, 1878.; light thin; F/VF centering	12.00
195	RB20-31	740 printed cancels, 75 diff. companies; nearly all diff. dates or denominations; fine lot for the specialist, less than 10% duplication; retail 700.00+	

Revenues on document

200	R1c,15c	2 docs.; Ric on 6/63 time draft, Pennsylvania Mine, Mich. for \$50 payable in 10 days; attractive vignettes; R15c on 1870 1st NB, Denver, CO check	EV \$20
201	R5b	Check, 12/8/63, Stateler & Arrington, Bankers, Virginia, N.T. (Nevada)	open
202	R5c	Checks (2); Cleveland and Toledo RR and Ohio & Mississippi RR	open
203	R6c	Check, Agency of Bank of Calif. Virginia (Nev.) w/2c Nevada Revenue	open
204	R6c	First of Exchange, Wells, Fargo, SF, for \$100, 10c Calif. rev D183; both w/blue WF HS, "IN GOLD COIN" handstamp, XF	EV \$50
205	R15c	Check, Agency of Bank of Calif. Virginia (Nev.) w/2c Nev. revenue, nearly full Empire Mill & Mining Co. HS; ad for Mission Book Shop on back	open
206	R15c	Check, Agency of Bank of Calif. Virginia (Nev.) w/2c Nev. revenue, Bacon Mill; signed by James G. Fair	open
207	R15c	Check, same as above but for Trench Mill, also signed by James G. Fair	open
208	R15c	NYC RR damage claim form; nearly full strike Hudson River RR HS H-8D	open
209	R15c	NYC RR voucher, full strike NYC RR HS N-11N	open
210	R15c	NYC RR voucher, full strike New York Central and Hudson River RR HS N-12N	open
211	R15c	NYC RR pay voucher for sawing wood, ccl N-11C, fresh	open
212	R15c	Providence & NY Steam Ship Co. receipt, full strike HS cancel P-5A	open
213	R15c	Wells Fargo, San Francisco, First of Exchange; oval WF & Co. HS, small piece missing from BL corner of doc.	open
214	R48a	Quincy Mining Co. 1859 stock cert; stamp pays Power of Attorney fee for sale of stock; margins of stamp trimmed away; early matching usage	EV \$35
215	RB9c	Memphis and Charleston RR promissory note for \$10,000; tied by HS cancel, scrape in BR corner of stamp; unusual	open



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- 216 R135 Check, Agency of Bank of California, Virginia (Nev.); also 2 other checks same bank, one for Trench Mill (1870) other for Cons. Calif. and Virginia Mining Co. (1887); last two no stamps open
- 217 R163 National Express Co. Live Stock Contract, printed cancel open
- 218 R164,184 Ornate illustrated stock certificate; St. Joe Gold Mining Co, Sumter, OR EV \$10
- 219 R242,244 2 copies of each on steamship ticket for family of four from NY to Denmark, 1925 open
- 220 16 checks, 1865-1900, all diff banks; includes reus and RN's open
- 221 19 docs w/ reus mostly diff. w/vignettes Civil War and after, several stock certs by bank note cos, interesting EV \$25
- 222-32.00 24.00 46 docs, mostly diff w/reus, Civil War and later; diverse group incl. RR's and handstamps, diverse group EV \$40
- 223 28.50 26.00 36 docs (different than above), all w/ reus, Civil War and later, includes 6 Civil War docs from Calif EV \$35

Revenue Stamped Paper

- 230 RN-B3 NB of North America, NY, C. C. Parks; blue on light red background 30.00
- 231 RN-B5 As lot 230, blue on red background 25.00
- 232 RN-B5 As lot 230, blue on white background 25.00
- 233 RN-C1/L10a RN-C1, D1 (4), D3, G1 (13), L10a, X7 (5) all different EV \$22
- 234 RN-B10,C1 RN-B10 Central NB, NY, Porter & Higby; RN-C1 Bank of NY, Lanman & Kemp 27.00
- 235 RN-C2 Bank of NY, Lanman & Kemp, vignette, fresh 10.00
- 236 RN-C2 Troy, NY sight draft payable in gold coin, some toning 10.00
- 237 * RN-D7 Bank of California, San Francisco, check, green and yellow; unused 20.00
- 238 RN-E4 Memphis & Charleston RR check, Savings Bank of Memphis, green and red on white open
- 239 RN-E4 Broken die BL corner, Bank of NY, Lanman and Kemp, vignette, fresh 20.00
- 240 RN-G1 Bank of LaPorte, LaPorte, CA check; small mining vignette open
- 241 RN-G1 Clinton NB, Clinton, NJ; two large ABN vignettes, "STAMP REDEEMED" opt; pretty open
- 242 * RN-G1 Mint strip of 5, Pittfield NB, folded 10.00
- 243 RN-G1,L10a RN-G1, NB of Somerset, Ky; RN-L10a, 1st NB Cooperstown; attractive vignettes open

The following lots are Virginia (City), Nevada checks written on the Agency of the Bank of California (BC) or Nevada Bank of San Francisco (NB). Many are signed by James G. Fair or John Mackay, prominent Comstock Lode figures. EV is from the 4/86 TAR article on these.

- 244 RN-C21 BC, Bacon Mill, Fair EV \$25
- 245 RN-C21 BC, Mariposa Mill Co., Fair EV \$25
- 246 RN-C21 Same as above, Mackay EV \$25
- 247 RN-C21 BC, Trench Mill, Fair, unlisted in TAR open
- 248 RN-C21b BC, Occidental Mill, Fair (ph) EV \$75



270

- 249 RN-D1 BC, Consolidated Mill, Fair, unlisted, signature punched open
- 250 RN-D1 Same as above, Mackay, unlisted, signature barely affected by punch open
- 251 RN-D1 BC, Sapphire Mill EV \$15
- 252 * DN-D1 BC, Woodworth Mill, unused EV \$15
- 253 RN-D3 BC, Sacramento Mill, Fair EV \$20
- 254 RN-E7 BC, Bacon Mill, Fair, unlisted open
- 255 RN-E7 BC, Mariposa Mill Co., Mackay EV \$25
- 256 RN-E7 BC, Trench Mill, Fair EV \$25
- 257 RN-E7 BC, Woodworth Mill, Mackay EV \$20
- 258 RN-G1 NB, Pacific Mill & Mining Co., Fair EV \$20
- 259 RN-G1 Same as above, Mackay, soiled EV \$20
- 260 RN-G1 NB, Sierra Nevada Mexican and Union Shaft Co. EV \$25
- 261 RN-G1 NB, S.N.M. & U. Shaft Co. (see above) HS over North Con. Virginia Mining Co. unlisted open
- 262 RN-G1 NB, Sierra Nevada Wood and Lumber Co. EV \$15
- 263 RN-G1 NB, fancy bank logo EV \$15
- 264 RN-G1 Wells Fargo & Co., Bank, Savage Mining Co., two slightly different checks, signature line punched out on one EV \$30

TAXPAIDS - Beer stamp CV according to Priestner

- 270 1 Cut to shape, 1867 MS ccl, bright, fresh and sound (ph) EV \$30
- 271 3 Cut to shape, list ms ccl, bright, fresh and unusually nice EV \$12



273

- 272 16B Cut to shape, blue HS, fresh and F w/ minor thins open
- 273 21C 1874 MS, repaired tear, portion of bottom margin replaced; F appearance (ph) EU \$15
- 274 23A/40D 23A, 32, 39B, 40B, 40D (4); couple repaired, others w/faults but F/VF appearance 13.25
- 275 23C Blue SON HS "SPRENGERS BREWERY/LANCASTER PA"; four wide margins, repaired tear open
- 276 32, 39B Both repaired, 32 VG, 39B F open
- 277 39B/40E 39B large oval Philadelphia HS, F; 40D and 40E VG and sound EU \$9
- 278 Misc. taxpays; 14 liquor strips (red), 135 tobacco, cigar & cigarette stamps and 30 cigarette labels; clean lot EU \$15

Foreign Revenues

- 280 Belgian-Irish bond w/3F20c revenue; also Russian Imperial bond w/1 Guilden rev. celled in Holland and 15.04F rev. cancelled in Paris; both attractive docs. open
- 281 Germany, 1943-50 ration cards; sugar & jam (12 stamps), sugar (6 stamps), smokers (3 stamps), potatoes (45 stamps) EU \$15
- 282 Great Britain; compl. copy Morning Chronicle, 7/21/1815; imprinted newspaper stamp; includes news of Napoleon's arrest/disappearance; super interest EU \$35
- 283 G.B./Canada; 2 Canadian Collieries stock certs, 1943; one brown w/1S embossed rev; other blue w/3p rev; Waterlow EU \$16
- 284 G.B./Canada, Canadian Collieries stock cert, engraved mining scene, RR magnate Wm. Mackenzie signature (punched) 2S embossed rev, green & black; ABNCo. EU \$15
- 285 Hong Kong; DE11 stamp duties, CONTRACT NOTE opt, \$3-\$60 (7 val.), one damaged, no gum; also pairs of \$20 & \$50 values (Scott 402-3) w/parcel post duty ccls EU \$27
- 286 Indonesia; 16 retribution coupons for car parking, car-weight, tollgate and insurance; also 7 diff tobacco revs, 2 Red Cross labels & 1 death fund stamp EU \$13
- 287 Indonesia; 1947 rev. period, unused trade revs, -.15, -.30, 1.50, 3.00 EU \$15
- 288 Indonesia, Singapore, Thailand and Red China airport tax stamps on 3 Asian airlines tickets; interesting lot EU \$22
- 289 Japanese occupation in Java; bill for coffee franked w/49 and f.075 Dutch Indies revs w/square Japanese chops EU \$24
- 290 Japanese occupation in Java; double-folio 4R revenue paper, unused, scarce EU \$36
- 291 Japanese occupation in Sumatra; f.15, f.50, f1.00, f1.50; NH EU \$6

India and Indian States; CV from Koepfel-Manners

- 292 India; 10 year Defence Savings Cert. (1940), 1943-44 PO National Savings Cert., 6 diff; 1an green stamp used on share cert. of Gawnior Metal Works EU \$32
- 293 Alipura 2an rev, KM 102 (5 copies); Thikana Auwa (Jodhpur) 1946-48 CF, 2an, Ban, R1 (KM 403-4, 406) plus 1945-48 Ban (KM 424); CV \$315 EU \$31
- 294 Bijawar CF, 2, 3, 4an (KM 102-4); Charkhari CF, 1an pair, 2an (KM 51-2);

- Chhatapur 1an rev (KM 272); Rampur 1an (KM 24); Alirajpur 1an (KM 101) CV \$215 EU \$38
- 295 Buawar, 1an rev (KM201); Bastan 4an CF (KM 153); Baoni (KM101); Bilkha 1932-40 CF 1an - R1 (KM 101-5); CV \$200 EU \$33
- 296 Dahmi, 4an revenue (KM S-103), 10 copies in red (CV \$500) plus blue bl/4 (unlisted color) EU \$50
- 297 Dharampur, 1an gutter pair (KM 91); Jam-Khandi 1an CF (5); Kota Sangan 2an CF (KM 102); Hyderabad forest tax stamp bl/4 (KM 251); India 1an postage used as revenue in multiples (105 stamps); Jaisalmer 1an revenue (KM201) EU \$48
- 298 Jodhpur, 12 an on Ban; 30 copies, KM 1161 CV \$150 EU \$30
- 299 Kurwai; 1900 1an, KM 51 (two); KM 201; KM 251; CV \$210 EU \$25
- 300 Lunavada, Khata stamps (KM 42, 42a); Mansda, 1an dark blue bl/4 (KM 201); CV \$170 EU \$36
- 301 Malpur, 1943-6 CF; compl. set (7 val) KM 51-57 (CV \$275) EU \$40
- 302 Nagod, KM 71 (pair), KM 24, 2 unlisted items, 1 an rev; Maihar 2 and 4 an, CV \$180 EU \$28
- 303 Narsingharh, 1939-46 CF (6 val), KM 81/87; Sirmoor 2an postage used as rev., s/7; Jobat 1an red violet (KM 161) and 1an chocolate (KM 171); CV \$205+ EU \$33
- 304 Punadra, 1an red, KM 151; Radhanpur, 1an w/S, KM 151; Panna 1an green, KM 152; Porbandar, 17 CF; CV \$255 EU \$41
- 305 Raigarh, 7 KGV R1/2 on piece opt Raigarh State; also piece with CF stamps KM 115, 134 and 251, CV \$120 EU \$25
- 306 Rajasthan Entertainment Tax R1 & 2; full sheets of 112; Holkar 1an and India 1an postage on document; India 8 an (2) and R6 (18) foreign bill stamps on doc EU \$30
- 307 Rajgarh 1942-5 prov. series (KM201, 213); Bhajji 11 CF on stamped paper EU \$40
- 308 Sambatha; KM 61, 71, 74, 81; CV \$315 EU \$35
- 309 Samthar; 1942-48 CF; 2 an (2), 8 an, 12 an (KM 102, 103, 106, 108); 1 an revenue; CV \$430 EU \$50
- 310 Sangli, 36 diff CF, unlisted in KM EU \$60
- 311 Suket, 2an CF on stamped paper (10); Piploda, docs w/7 large CF stamps, 4 different EU \$20
- 312 Wadhwan, 1911-14 C.F.; 2an - R1 (4 val) KM 92-95 (CV \$265) EU \$30
- 313 Wankaner 1an green rev. on receipt (10 copies); Rikaner share transfer form w/ 1an, 4an, R10 stamps EU \$12
- 314 Indian states; nice group of 195 diff CF and revenues; CV over \$3500 EU \$400
- 315 Misc. India; CV share transfer (20); Cow Hand fund label, 2 diff. bl/4; Punjab Transport tax, b/12; Healthy India charity labels, 1an & 4an, 10 bl/4 each; Jaipur municipal council entertainment tax, part sheet of 35; India foreign bill Rs50, bl/9 EU \$35
- 316 Palestine, 1920 Court Fee, complete set of 7 EU \$22
- 317 Palestine, 1918 Court Fee, complete set w/o indication of currency, 6 val EU \$65
- 318 Palestine, same as above but with inverted Royal Cypher watermark EU \$70
- 319 Palestine, same as above, 2 and 3 mills of the mills set EU \$40
- 320 Palestine, same as above but in pairs EU \$80
- 321 Palestine, 5 mill O.P.D.A. with double perfs, pair, rare error EU \$30
- 322 Palestine, CF with wrong Arabic letters, "OH" in GHirsh, compl set of 5 val EU \$75
- 323 Palestine, 1920 CF, in Piastres, compl complete, (6 val) EU \$53
- 324 Philippines; Spanish occ. revs., w202, 203, 205; strips of 5; mint, OG open
- 325 Philippines; Warren 608 (11), 609 (5), 612 (4), 621 (14), 623 (9), 624 (3), 625 (2), 626 (22); est retail \$200 Warren CV 38.35
- 326 So. Rhodesia; 1928 Motor Car policy for GaiKa Gold Mine, Scott 13 (CV \$85), great vignette, large document EU \$20
- 327 So. Rhodesia, 2 1941 docs., Q.Q. Gold Mines, 4 Scott 57; 1942 Motor Car Ins., small vignette, Scott 53; Rhodesia, 1980 construction co. renewal ins. receipt, 9 \$1 revs plus 1 25c and 50c total of 4 docs, interesting group EU \$22
- 328 So. Rhodesia/So. Africa; 2 1942 docs, mixed country revs, Q.Q. Gold Mines, nice cancels EU \$10
- 329 Thailand; 1986 1000 Baht fiscal coupon, for citizens permit to leave country EU \$12
- 330 West Irian; 3 receipts w/West Irian 10, 15 (2), 20 & 30 sen on 3 pieces EU \$15

An Indexed Bibliography of Published Pamphlets, Monographs and Catalogues Devoted Wholly or in Part to the Revenue Stamps of the World Supplement Number 1

by Richard F. Riley, ARA

This supplement updates the title document (*The American Revenuer* 1985 39:No. 4, Supplement) with material accumulated to August 1, 1987. It is presented in four sections.

Section 1 consists of items previously listed to which has been added addenda and or corrigenda published after the original in the serials literature; and a few citations containing corrections of one sort or another. In this group are two items, No. 740 and 1270 which are now available as microfiche (at the American Philatelic Research Library) and are so labeled. I can not see catalogues on microfiche as hot items, but thought you ought to know.

Section 2 contains titles of new pamphlets, catalogues, etc. which have been identified or which have appeared since the original list was prepared. Numbers followed by an asterisk are in the ARA library.

Section 3 consists of a list of catalogues which have been published in the serials literature but which do not have separate existence as pamphlets or books.

Section 4 is a country index to new materials listed in Sections 2 and 3. The catalogues in the serial literature are distinguished by an "S" in front of the list number. Items in Section 1 are indexed in the original publication.

Section 1

Previously listed titles with new information or major corrections.

- 340* Barefoot, J. and A. Hall. *British Commonwealth Revenues*. J. Barefoot (Investments) Ltd., York, Engl., 1980. 142 pp., ill., priced. 3rd ed. 130 pp. 1986.
- 450* Bedford, C.W. *Replating the 5¢ Inland Exchange Civil War Revenue*. C.W. Bedford, Akron, OH, 1930. 10pp. + 7 pp., ill., unpriced. Addendum: 2pp. + 1 p. ill., 1930.
- 740* Bush, Joseph and Harry Cass. *The Bush-Cass Catalog of AMG Revenue Stamps of the Allied Military Government in Europe 1945-1954*. Joseph Bush, Chula Vista, CA, 1958. 41 pp., ill., unpriced. microfiche.
- 1070 Crofton, C.S.F. and Wilmot Corfield. *The Adhesive Fiscal and Telegraph Stamps of the British India*. Calcutta, India, 1905. 70 pp., ill. Addenda: *Stamp Collectors' Fortnightly* 1912 18:190-1.
- 1270* Duerneder, Hans. *Katalog der Stempelmarken und Gebuehrenmarken von Österreich*. Verbandes Österreichischer Philatelisten-Vereine, Wien, 1969. 88 pp., ill., priced. microfiche.
- 1400* Erler, Martin and John A. Norton. *Katalog der Stempelmarken von Deutschland/Catalogue of the Adhesive Revenues of Germany. Part 1. The Federal Adhesives*. ORA Verlag, Icking, West Ger., 1977. 128 pp., ill., priced. Addenda, corrigenda and commentary: *The American Revenuer* 1985, 39:49.
- 1461* Erler, Martin and John A. Norton. *Katalog der Stempelmarken von Deutschland/Catalogue of the Adhesive Revenue Stamps of Germany. Part 8. German Occupation Issues, 1914-1919, 1938-1945; Allied Occupation Issues 1947-1951*. ORA Verlag, Icking, West Ger., 1983. 108 pp. ill., priced.
- 2050* Hartley, Lionel. *Catalog of the Revenue Stamps of Mexico*. Arthur Fendler, NY, 1944. 40 pp. + 5 plates, Suppl., 1947, 2nd addendum: *The American Revenuer* 1950 3:No. 8 pp. 4-5. Ill. priced.
- 2290* Hubbard, Elbert S.A. *U.S. State Revenue Catalog: 1979 Suppl.* Elbert S.A. Hubbard, Saratoga, CA, 1978. 23 leaves, ill., priced. This updates an 1978 suppl. A further suppl. appeared in 1983 updating all state listings to 1983.
- 2320* Hubbard, Elbert S.A. *State Revenue Catalog*. Severn-Wylie-Jewett, Portland, ME, 1960. 173 pp., ill., priced. Addenda were distributed with the *State Revenue Newsletter* and later sold separately. Reprinted in a reduced size format in 1978.
- 2440* Joyce, Morton Dean. *The Case of Dr. Kilmer: An Analysis of the Dr. Kilmer & Co. Provisional Proprietary Revenue Stamps Overprinted on the 1895 Postage Stamps of the United States*. Morton Dean Joyce, New York, NY, 1954. 28 pp., ill., unpriced. Corrigenda: *The American Revenuer* 1956; 10:No. 1, p. 5 and 1959; 13:105.
- 2612* Koeppel, Adolph and Raymond D. Manners. *Research in India by Abdul Matin Mollah. The Court Fee and Revenue Stamps of the Princely States of India. An Encyclopedia and Reference Manual. Vol. 1. The Adhesive Stamps*. Fiscal Philatelic Foundation, Inc., Mineola, NY, 1984. 319 pp., ill. priced. Suppl. 1986, 200 pp., ill. priced.
- 2660* Kremer, Brainerd, Ed. *Catalogue of Revenue Stamps of France. Billig's Specialized Catalogue, v. 11*. Fritz Billig, Jamaica, NY, 1962. 32 pp., ill., priced. Additions and corrections: H. Janton, *The American Revenuer* 1967; 21:15-17 and 1978; 32:6C-6D, 71.
- 2840 Lundy, Fred. Geo. C. *Revenue Catalogue. Being a Compilation of Beer, Bill, Deed, Law, Revenue, Telegraph, Tobacco Stamps, etc. Part 1. England and British Colonies*. William Brown, London, 1891. Suppl. in *Phil. J. of Great Britain*. v. 1, 96 pp., unill., unpriced.

- 3040* **Matesen, M.E.** *Washington State Cities Revenue Catalog*. State Revenue Society, Lincoln, NE, 1973. 27 pp., ill., priced. Corrigenda, *State Revenue Newsletter* 16:43.
- 3060 **Mekeel, C.H.** *Mekeel's Descriptive Priced Catalogue of American Postage Stamps, including also a list of U.S. Revenue and Proprietary Stamps, a Priced List of entire U.S. envelopes, a List of Names Surcharged on Mexican Stamps*. C.H. Mekeel, St. Louis, MO. 1st ed. 1889. 112 pp.
- 3130 **Meyer, Henry A., Frederick R. Harris, William J. Davey, John K. Bash et al.** *Hawaii Its Stamps and Postal History*. The Philatelic Foundation, NY, NY, 1948. 412 pp., ill. 7 pp. on revenues. Addendum S.P.A. Journal 1949; 12:175-80.
- 3320* **Morley, Walter.** *Catalogue of the Revenue Stamps of the United States, Mexico and Central America*. Suppl. to *Morley's Philatelic Journal*, 1905-8. W. Morley, London, 1908. 123 pp., ill., priced.
- 3410* **Nelson, Paul A., Ed.** *Catalog of Scandinavian Revenue Stamps*. Scandinavian Philatelic Foundation, 1983. 80 pp., ill., priced. Suppl., 1984. Addendum: *Luren* 1985 17, No. 1:8, ill.
- 3650 **Oughtred, E. and S.N. Oughtred.** *MacLean's Standard Catalogue of the Revenue Stamps of Canada*. H.M. MacLean, Brockville, Ontario, Can. 1921. 16 pp., ill., priced. Originally published in: *Canadian Stamp Collector* 1921; No.8:1-2, No. 9:1-2, No. 10:15-17, No. 11:25-8, No. 12:18-21.
- 4310* **Shellabear, H.F. and H. Tolman, II.** *Railroad Cancellations on United States Revenue Stamps of 1862-1875*. H. Tolman II, Orange, CT, 1980. 11 pp. + 75 plates. Addenda (H. Tolman II), 1981, 4 pp. + 6 plates; 1982, 3 pp. + 4 plates; 1983, 3 pp. + 4 plates; 1984, 3 pp. + 4 plates; 1985, 3 pp. + 5 plates. Unpriced.
- 4470* **Spajic, Dimitri and William Ittel.** *Fiscal Stamps of Yugoslavian States*. William Ittel, Pittsburgh, PA, 1968. 120 pp., ill., priced. Addenda: *The American Revenuer*, 1975; 29:86-7, 132, 166-8.
- 4490* **Springer, Sherwood.** *Springer's Catalogue of U.S. Taxpays, B.N.A., Fantasies*. Sherwood Springer, Los Angeles, CA. 1st ed., 1962-5th ed., 1970, all ill, priced. All are updated in subsequent eds. See 4500*
- 4500* **Springer, Sherwood.** *Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues*. Sherwood Springer, Los Angeles, CA. 6th ed., 1973, 40 pp.; 7th ed., 1974, 44 pp.; 8th ed., 1975, 48 pp.; 9th ed., 1980, 56 pp.; 10th ed., 1985, 64 pp., all ill., priced. [Content varies from ed. to ed.]
- 4732* **Tolman, II, Henry.** *Insurance Cancellations on United States Revenue Stamps of the 1862-1874 Issues*. Henry Tolman, II, Orange, CT. 1984, 19 pp. + 69 pp. plates. Addenda: 1985 8 pp. + 11 plates; 1986 4 pp. + 4 plates. Unpriced.
- 4840* **Van Dam, E.S.J.** *The Canadian Revenue Stamp Catalogue*. E.S.J. Van Dam, Bridgenorth, Ontario, Can. 1st ed.,

1982, 52 pp.; 3rd ed., 1987, 80 pp., ill., priced.

- 5030* **Williams, L.N. and M. Williams.** *Cinderella Stamps*. William Heinemann, London, 1970. 152 pp. Revenue section pp. 61-4, ill.

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The American Revenuer

1985; 39:No. 4 Supplement

280 Barata, Paula should read Barata, Paulo.

350 The date of publication is 1981 not 1918.

1650 This number was omitted from the listing for Frankl, Theodor between 1640* and 1660.

Section 2

Titles of new Pamphlets, Catalogues, etc. which have appeared or been identified in the last 2.5 years.

- 115 **Anon.** *Timbrologia: Primer Catalogo de Timbres Espanoles*. Documentos Antiguos, Barcelona, 1968. 224 pp.
- 125 **Anon.** *The Standard Catalogue of Malaysia-Singapore-Brunei Stamps and Postal Stationery*. International Stamp and Coin Co., Kuala Lumpur, Malaysia, 1984, 15th ed., 1987, 243 pp., ill., priced.
- 281 **Barata, Paulo R.** *Brazil Revenues, Federal, State and Municipal*. Soc. Nac. Publicoes Filatelicas, Lda, Lisbon, Portugal. 1985, 136 pp., ill., priced. In English.
- 333 **Barefoot, J.** *Benelux Revenues. European Philatelic Series 18*. J. Barefoot, Ltd., York, Engl. 1987. 85 pp., ill., priced.
- 427 **Beal, P.O.** *The Twenty-Five Pounds Stamp of Northern Nigeria; with a Copy of the De La Rue Report on Stamping of Documents*. British West Africa Study Circle. 1981.
- 595 **Bloom, O.R., Kenneth P. Pruess and Ron Leshner.** *Subject Index to the State Revenue Newsletter. Whole Numbers 1-119 (1957-1975)*. State Revenue Society, 1976. 10 pp. mimeo.
- 601 **Bogert & Co.** *Price Catalogue. Match, Medicine & Playing Card Stamps*. R.R. Bogert & Co. nd. 8 pp.
- 745 **Burt, Randall E.** *Adhesive Revenue Stamps of Hawaii: their History and Use*. Hawaiian Philatelic Society, Honolulu, 1987, 124 pp., ill.
- 792 **Carreras y Candi, Francisco.** *Estudio Postales. V 2 Resena historica de los Sellos Fiscales de Espana*. Francisco J. Altes y Alabert, Barcelona, 1908. 203 pp., ill.
- 794 **Carreras y Candi, Francisco.** *Catalogo General ilustrado de los Sellos Fiscales de las Colonias Espanolas*. Francisco J. Altes & Alabert, Barcelona, 1910. 88 pp.
- 795 **Carreras y Candi, Francisco.** *Idea de la Filatelia Espanola*. Barcelona 1918-22. 88 pp., 23 sections on philately one at least on fiscals.
- 859* **Chappell, Clarence H.** *Revenue Index-Mekeel's Weekly Stamp News. Vol. 1-89, 1891-1957*. Publ. 1957 by C.H. Chappell, 175 pp. Suppl. vol. 90-124, 1958-75 publ. 1976 by Robert A. Mason., 5 pp.
- 1044* **Craig, William D.** *The Revenue Stamps of Queensland*. Revenue & Railstamp Publications, Sandy Bay, Tasmania, 1982. 36 pp., ill., priced.

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- 1046 Craig, William.** *The Revenue Stamps of the Commonwealth of Australia and its Territories.* Revenue and Rail-stamp Publications, Sandy Bay, Tasmania, 1986. 48 pp., ill., priced.
- 1215 Dickgiesser, Robert W. and Eric P. Yendall.** *King George VI Large Key Type Stamps of Bermuda, Leeward Islands, Nyasaland.* Triad Publications, MA 1985. 173 pp., ill.
- Dr. Magnus See: LeGrand, A. 2700**
- 1392* Erler, Martin and Rudolf Tkalsics.** *Catalogue of the Adhesive Revenue Stamps of Austria. Part III. Issues of the Counties and general Municipal issues.* ORA Verlag, Icking, West Ger., 1986. 162 pp., ill., priced, bilingual.
- 1394* Erler, Martin.** *Katalog der Fiskalmarken von Österreich, IV: Ausgaben der Bezirkshauptmannschaften und der Gemeinden/Catalogue of Austrian Fiscal Stamps, Part IV, Municipals.* ORA Verlag, Icking, West Ger., 1985. 320 pp., ill., priced, bilingual.
- 1462* Erler, Martin and John A. Norton.** *Catalogue of the Adhesive Revenue Stamps of Germany. Part 9. Fee Stamps of Bavaria, Issue of 1957.* ORA Verlag, Icking, West Ger., 1982. 152 pp., ill., priced, bilingual.
- 1463* Erler, Martin and John A. Norton.** *Katalog der Stempelmarken von Deutschland X: Allgemeine Gemeindengebührenmarken/Catalogue of the Adhesive Revenue Stamps of Germany X: General Municipal Fee Stamps.* ORA Verlag, Icking West Ger., 1985. 72 pp., ill., priced, bilingual.
- 1525 Erler, Martin and Horst Jaedicke.** *Katalog der Fiskalmarken der Stadt Stuttgart/Catalogue of the Adhesive Revenue Stamps of the Municipality of Stuttgart.* ORA Verlag, Icking, West Ger., 1983. 55 pp., ill., priced, bilingual.
- 1655 Fraser, Colin and Robson Lowe.** *The Die Proofs of Waterlow & Sons. Part 1. Great Britain & the Empire to 1960.* Christie's Robson Lowe, London, 1985. 125 pp., ill.
- 1765 Gainon, Denis.** *Les Timbres Fiscaux Cantonaux de Geneve.* Cercle d'Etude des Timbres Fiscaux de la SSCEP, Biel, Switz., 1986. 48 pp., ill., priced.
- 1766 Gainon, Denis.** *Les Timbres Fiscaux Cantonaux de Neuchâtel.* Le Cercle d'Etude des Timbres Fiscaux de la SSCEP. Biel, Switz., 1985. 20 pp., ill., priced.
- 1979 Gutierrez, Jose and Antonio Barreras.** *Catalogo de los Sellos Fiscales de Cuba.* J.A. Casanova, Havana, 1910. 156 pp. Probably the precursor to #1980.
- Hall, Andrew See: J. Barefoot and Andrew Hall #1990-2010.**
- 2125 Hewlet, M.R. and D.B. Picton-Phillips.** *Pre-Victorian Stamps and Franks. Picton's Philatelic Handbook No. 2.* Picton Print, Chippenham, Engl. 1st ed., 1971, revised ed, 1979. 42 pp., ill., priced.
- 2202* Hines, Terence.** *Revenue Stamps of the New England States.* State Revenue Society, Avon-by-the-Sea, NJ. 1984. 76 pp., ill., priced.
- 2782 Lowe, Robson.** *Iraq: The Influence of Bradbury, Wilkinson & Co., Ltd. on the Postal, Official and Revenue Stamps.* Robson Lowe at Christies, London, Engl., 1984. 22 pp., ill.
- 2908 Maksymczuk, Julian.** *Bibliographic Guide to the Ukranian Philately, Revenue Stamps & Bank Notes.* Ukrainian Phil. Library, Chicago, 1965. 58 pp.
- 3025 Mason, Robert A.** *Index to "State Tax Notes" by Charles Hermann which appeared in Weekly Philatelic Gossip.* State Revenue Society as a separate for distribution to the membership, 1974. 3 pp. mimeo.
- 3045 Mathews, Ian B.** *Transvaal Philately.* Reijger Publishers, Johannesburg, 1986. 300+ pp., ill. One chapter of 28 on revenues and telegraphs.
- 3055 McBride, David P.** *The Federal Duck Stamps, a Complete Guide.* Winchester Press, Piscataway, NJ, 1984. 232 pp., ill.
- 3248 Monge, Jose.** *Catalogo de Sellos de Correos: Telegrafos y Fiscales emitidos desde su creacion en Espana, Cuba, Puerto Rico, Filipinas, Fernando Poo, Guinea Espanola, Elobey, Annobon T Corisco, Rio de Oro y Marruecos Espanol.* Barcelona 1915. 376 pp.
- 3785* Pierce, Peter V.** *Stamp Fund of the Commonwealth of Virginia.* [VA fish & game stamp album/catalogue] Pierce Pride Ltd., Framingham, MA, 1985. Circa 150 pp., unill., unpriced.
- 3845 Prats, Hermenegildo.** *Catalogo ilustrado de Sellos de Correo de Espana.* Barcelona 1894. 40 pp. Section on fiscals.
- 3895 Reeves, W.A.** *The Postage Stamps of the Federated Malay States.* Malaya Study Group, London, 1978. 76 pp., 51-5 on revenues.
- 4112 Scarlett, Oscar.** *Reference List of United States Proprietary Match, Medicine and Playing Card Stamps.* Philadelphia, PA, 1884. 10 pp., unill.
- 4395 Simpson, John.** *Channel Island Revenues. A Story and a Catalogue.* CISS Publishing, Essex, Engl. 1983. 2nd Edition, 1985. 84 pp., ill., priced.
- 4525 Staal, Frits.** *India, the Stamps of Jammu and Kashmir.* 1983. 304 pp. + 16 color plates. Has revenue material.
- 4725 Tinsley, Walton Eugene.** *Tasmania Stamps and Postal History.* Royal Philatelic Society, London, 1986. 191 pp. Postal fiscals pp. 93-100.
- 4793* Turner, George T.** *Multiple Pieces of U.S. Revenues 1862-72.* Bureau Issues Association 1966. 12 pp. Originally published serially in the *Bureau Specialist* 1965; 36:86-9, 120-3, 172-4, 208-9, and updates the list to be found in King, et al.: *Revenue Unit Columns from the American Philatelist.*
- Walker, L.H.J. See: J.B. Moens #4940.**

Section 3

Catalogues which have only appeared in the serials literature are listed below. It is to be noted that there are many extensive checklists in the serials literature, some containing value or scarcity ratings, which are not listed here as their

authors did not deem them "catalogues."

S10 Abrams, G.M. The municipal revenue stamps of Switzerland. *Am. Reven.* 1985; 39:10-13, 37-9, errata 60, 105-9, ill.

S20 Abrams, G.M. The revenue stamps of Ecuador. *Am. Reven.* 1985; 39:152-7, ill.

S30 Brazer, Clarence W. and Henry W. Holcombe. United States private die proprietaries, a priced catalog listing of essays. *Essay-Proof J.* 1958; 15:51-6, 111-18. 1959; 16:28-36, 99-102, 143-8, 181-6. 1960; 17:51-4.

S40 Brazer, Clarence and Henry W. Holcombe. USIR beer stamps, a catalog listing of essays and proofs. *Am. Phil.* 1941; 54:214-32, ill.

S50 Burton, Carl E. and John Bobo. Customs cigarette stamps. *Bur. Spec.* 1945; 16:146-7.

B60 Burton, Carl E. and John Bobo. A priced catalog of the snuff stamps of the United States. *Bur. Spec.* 1945; 16:155.

S70 Crane, Leland L. and Richard F. Riley. Revenue stamps of Chile. *Am. Reven.* 1984; 38:147-56. 1986; 40:32-3, ill., rarity scale.

S80 Ittel, William, Ed. The Floderer catalogue of the revenue stamps of Hungary. *Am. Reven.* 1980; 34:no.4 through 1983; 37:No. 4 suppl., ill., priced.

S90 Monge, Jose. Catalogo de sellos de correos, telegrafos y fiscales...Espana, Cuba...*Fil. Esp.* 1915; 15:no.150-1917//17:no.190++ 368+ pp., ill. This is probably the same as 3248.

S100 Ostrow, P. Trieste revenue catalog. *Ital. Phil.* 1957; 2:no. 7-12, 1/2 to several pp. each no. 1958; 3:No. 1-7, 1/2 to several pp. each no., ill., priced.

S110 Ostrow, P. Trieste revenue catalog. Trieste B zone. *Ital. Phil.* 1959; 4:No. 2-5, No. 7. 1962; 7:no.9, 1 p., ill., priced.

S120 Ostrow, P. Trieste revenue catalog. Istria. *Ital. Phil.* 1959; 4:No. 6-7, 1 to 1 1/2 pp., ill., priced.

S130 P.W. Orlo-Smith and Co. Tasmania catalogue. *Aust. Phil. Rec. Ser. 1*, 1919; 1:No. 10 suppl. p. 1-4. 1921; 3:No. 28 suppl. p. 48. 3:No. 29 suppl. p. 49-52.

S140 Parkkinen, Matt. Catalog of Korean revenues and non postal revenues. *Korean Phil.* 1963; 12:No. 2, 45-55. 1964; 13:No. 1, 4-5.

S150 Pearce, A. Preston. A catalogue of the revenue stamps of Ceylon. *Stamps Mon. Advert. News* 1898; 2:62, 77, 91-3, 108-9, 121-2, 141, 157, 171-2, 186-8, ill., series.

S160 Schaufelberger, G. Katalog der Schweiz. Finanz Verwaltungsmarken. *Schweiz. Fiskalmk. Rundsch.* 1947; 4:157-60//1950; 7:175-7.

S170 Tolman II, Henry. A catalog of railroad handstamp cancels on the 1898 US revenues. *Am. Reven.* 1974; 28:71-2, 106-8, ill.

S180 Wade, Lee. Revenue stamps of Cochin China, French

Indo-China, Cambodia, Laos, S. Viet Nam. *Indo-China Phil.* 1976-8; 6:No. 2, 1-8, No. 3, 9-13, No. 4, 15-20. 7:No. 1, 21-5, No. 2, 26-8, No. 3, 29-30, No. 4, 31-3, No. 5, 34-6. 7:No. 6, 37-42. 8:No. 1, 43-5, No. 2, 46-53, ill., priced.

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Library Update

The following is an update of new material that has been added to the ARA Library since the last update published in May (TAR, 1987 May; 41:91). These are new items or in some cases completely new country headings. For a complete listing of the ARA Library holdings consult the supplement to the October, 1986, issue of TAR (40:9). The items here are available for loan in accordance with the rules given in that supplement. It is important that you carefully and legibly complete the mailing label section of the Library request form as this is used to mail the material to you.

- A-22 **A. P. S. Revenue Unit Columns 1928-1942**,
 a. Photocopy of columns in American Philatelist, C, 281pp., il.
 b. Quarterman Publications, columns reset, B, 237 pp., il.
- A-865 **Precancelled Revenues of 1861-1881 used as Provisional Stamps by Companies Owning Private Dies**, R. Riley, TAR, 1968, C, 17pp., il.
- C-19 **A Catalogue of the Revenue Stamps of the U. K., Isle of Man, Channel Islands and Eire**, R. G. Booth,
 a. Vol. 1. Introductory and Sec. 1 Part 1, 1982, C, 92pp., il.
 b. Vol. 2(I) Sec. 1 Part 2, 1982, C, 96pp., il.
 c. Vol. 2(II) Sec. 1 Part 2 Concluded part 3, 1982, C, 86pp., il.
- C-30 **British Commonwealth Revenues**, J. Barefoot & A. Hall
 a. 1980 Ed., C, 142pp., il.
 b. 1986 Ed., C, 130pp., il.
- C-152 **The Fiscal Stamps of Hong Kong**, A. Koepfel, with additions, corrections and commentary by M. Nearman and D. Whitmarsh, TAR, 1975, C, 26pp., il.
- Crete**
- D-30 **The Revenue Stamps of Crete**, D. J. Giokaris, 1977, TAR, C, 11pp., il.
- D-73 **The Revenue Stamps of Fiume**, W. Ittel and D. Facci, 1970, TAR, C, 22pp., il.
- D-89 **Revenues of Cameroon**, A. J. Good, 1956, TAR, C, 7pp., il.
- D-177 **The Municipal Tax Stamps of Milano**, G. M. Abrams, TAR, 1974, C, 22pp., il.
- D-672 **Catalogue of the Revenue Stamps of Spain and Colonies**, L. W. Fulcher, 1902, photocopy, C, 107pp., il.

- D-786 **Catalog of the Fiscal Stamps of the Kantone and Gemeinden of Switzerland**, G. Kelly
 a. Vol. 1. Kantone of Schaffhausen, St. Gallen, Thurgau and their Gemeinden, C, 1986, 116pp., il.

- D-804 **Fiscal Stamps of Serbia**, W. Ittel, 1968-69, TAR, C, 11pp., il.

Korea

- E-165 **Korea: The Municipals**, G. M. Abrams, 1980, TAR, C, 14pp., il.

- F-19 **Subject Index for The American Revenuer**, Vol. 1, No. 1 to date.

- F-20 **Philatelic Paraphernalia**, Journal of the Philatelic History Society, Quarterly pub., Oct. 1984 to date.

- F-248 **Revenue Columns**, A. Preston Pierce, Stamps Monthly Phil. Journal & Stamp Coll. Fortnightly, 1898-1904, R. F. Riley, C, 90pp.

- H-109 **Stamps of Sweden and Finland - The early issues**, E. H. Wise, 1975, B, 168pp., il.

- H-110 **Vlastos Catalogue of Stamps and Postal History of Greece**, O. Vlastos, Ltd., 1986, B, 326pp., il., f/l.

- H-111 **The Alnis Guide to Russian Levant Fantasies**, 'RELBMAR', Glass Slipper, 1985, C, 16pp., il.

- H-112 **The Alnis Guide to Belgium Rationing Stamps**, 'RELBMAR', Glass Slipper, 1985, C, 36pp., il.

- H-113 **The Alnis Guide to Railway Poster Stamps 1935 to 1936**, 'RELBMAR', Glass Slipper, 1986, C, 28pp., il.

- H-120 **A Survey of French Tuberculosis Booklets Issued Prior to the Year 1945**, H. Irwin, Mosbaugh Printing, C, 42pp., il.

- H-121 **Check List of Tuberculosis Postal Issues of the World**, R. C. Mosbaugh, C, 6pp., il.

- H-122 **The Christmas Seals of Sydslesvigsk Forening**, H. Irwin, 1977, C, 4pp., il.

- H-123 **The Tuberculosis Seals of Mexico**, H. Irwin, MEPSI, 1972, C, 14pp., il.

- H-124 **Forgery & Reprint Guide**, J. Barefoot Ltd.
 i. No. 9, Latvia 1, 1983, C, 16pp., il.

- H-125 **Poster Stamp and Cinderella Collecting**, E. van Elkan, 1983, C, 32pp., il.

- H-126 **Egypt, The Posta Europea and 1984 Kehr Catalogue of Interpostals**, E. Kehr & P. Cockrill, Cockrill Series booklet No. 33, 1983, C, 60pp., il.

Earliest Cinderella Club

Member Herman Herst, Jr. has sent a clipping from the August, 1987, issue of *Stamp World* (London). The writer (the archivist of the Cinderella Stamp Club, Pat did not indicate his name) had recently obtained an 1894 cover addressed to "The Hon. Sec., Fiscal and

Postal Exchange Club, 8 Clarendon Place, Citadel Road, Plymouth.

The writer indicated that the Fiscal Philatelic Society was founded on January 11, 1902, eight years after this cover. The Honorary Secretary's name was not given, there were no contents remaining

in the envelope which was official OHMS stationery from the Post Office.

It was pointed out that exchange clubs were not what we today would call a stamp club, but was rather a circulating exchange packet. This particular packet

Cinderella—continued on page 195

Document of the Month (#4)

1864 California Bond Stamped with a Complete End-to-End Vertical Strip of the Imperforate 50¢ Original Process

by Michael Mahler, ARA

When I saw this document while viewing for a recent West Coast auction, my reaction was disbelief. Before me was a strip of only five 50¢ stamps, yet with sheet margins at either end. Readers more familiar with First Issue revenues will perhaps smile at my incredulity, but my familiarity with these stamps is confined mainly to those I have encountered on document, and this strip certainly did not fall into that category.

A quick check of Scott revealed that the strip was of course quite normal, since the 50¢ stamps were printed in sheets of 85, arranged 17 x 5. Normal, yes, but exceedingly rare, for this is the only such end-to-end strip of any stamp, showing sheet margins at each end, that I can recall seeing on document. Interestingly, this one was an almost perfect fit to the page on which it is affixed. Both have been trimmed a couple of millimeters at the top.

The document itself makes an unusual and interesting backdrop for its spectacular adornment, being a \$5,000 bail bond posted at Val-

lejo, Solano County, California, on December 19, 1864, by one Thomas Stewart, who had been indicted for murder

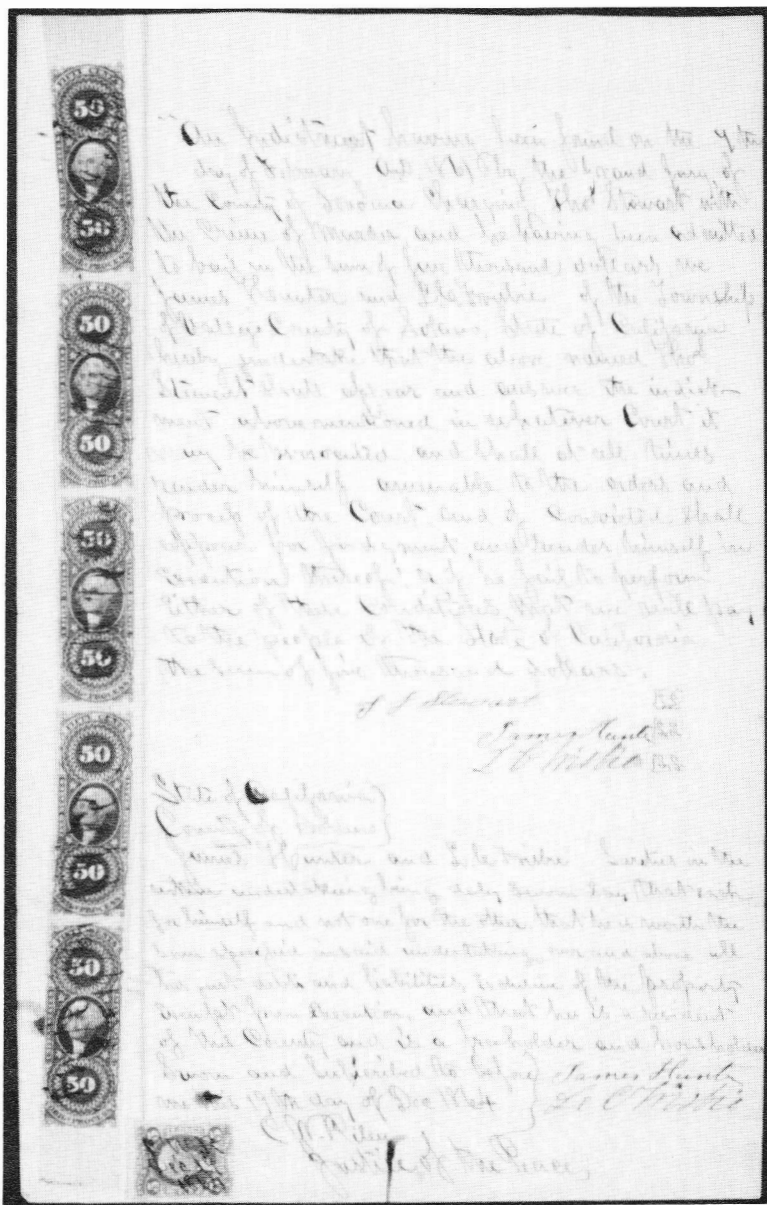
have been only \$.50, but effective August 1, 1864, it had been increased to \$.50 per \$1,000 ultimately recoverable

(Mahler, 1982 a, b), and thus was correctly paid. A perforated 5¢ Express stamp paid the \$.05 tax on the jurat of Justice of the Peace C.W. Riley, and both this stamp and the strip were initialed and dated by him.

The 50¢ stamps were described in the auction catalog simply as a strip of five, with no further detail, and no other potential bidders showed any interest. Hopefully this rarity has now been raised from obscurity, for it now stands as one of the centerpieces of a specialised collection of the 50¢ Original Process.

References

- Mahler, M. Documents Bearing U.S. Revenue Stamps of the Civil War Era. I. The 1862 Tax Rates, an Overview. *The American Revenuer*. 1982 January; 36:6-12.
- Mahler, M. Documents Bearing U.S. Revenue Stamps of the Civil War Era. II. Tax Schedule Changes of 1863-1883, an Overview. *The American Revenuer*. 1982 March; 36:46-55.



in February, 1861. Some months earlier, the tax on this document, as a surety bond for the payment of money, would

Mexico

National College of Advocates



by John Stippick, ARA

Richard Stevens in his catalog *The Revenue Stamps of Mexico* lists this stamp as being issued in 1853 (catalog number C3). This stamp is attached to a piece of revenue stamped paper for

1848-49 (catalog number RSP130).

The C3 is not tied to the piece but what logical reason would prompt such a fantasy? It is possible that the stamp was applied later since a manuscript "Corregido" or corrected appears below

it. Could this mean it was added as a remedy to the original document thought to be in error.

I would appreciate hearing any opinions.

First Issue Varieties

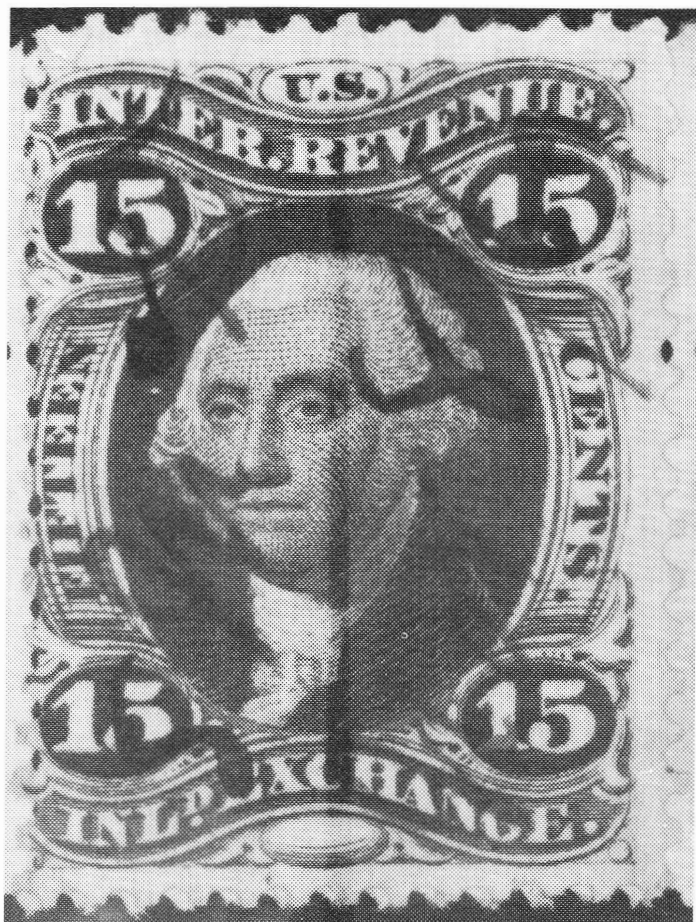
Compiled by Karl Lackemacher, ARA

15¢ INLAND EXCHANGE R40

Shift East

This variety is a very nice shift to the east most noticeable is the word "CENTS." I have only seen one copy of this variety and that is cancelled 1869. Can anyone provide additional dates or plating information? For future identification let us label this variety T40a. (A photo of this shift is on the next page.)





T40a

15¢ INLAND EXCHANGE R40

Shift North

This variety is a pronounced shift to the north most clearly seen in the "U.S." For identification purposes this can be labeled T40b and is distinguished by the ink mark in "T" of "INTER." Plate position is unknown and all information or photocopies will be welcomed.



T40b



Revenue Collection Stolen

A US revenue collection was stolen on October 21, 1987, from the home of Dr. Joseph Novosel in Beaumont, Texas. An extensive plate variety collection was taken. The collection was housed in a blue Lighthouse loose leaf

album with slipcase. There was much duplication of high value varieties including the only documented ultramarine T13. Some of the other major varieties taken include:
1¢ Express

Foreign Transfer in strip of 3
Short Transfer at bottom
Imperforate foreign transfer
2¢ Bank Check
Blue double transfer with cracks
Yellow large DT and many minor

The American Revenue Association

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

Tommy D Clark 4521, Box 740878, Houston, TX 77274, by Eric Jackson. Documentary, proprietary, future delivery, stock transfer, playing cards, narcs, MV, savings stamps, telegraphs, Xmas seals, misc BOB specialty items.

John T Grabowski 4523, 1249 Nursery Hill Lane, St Paul, MN 55112, by Secretary. Collector/dealer—all US.

David H Larkey 4525, 11743 Texas Ave N, Champlin, MN 55316, by Michael Aldrich. Mainly Argentina and Hungary.

Donald L Osley 4529, 911 Washington Dr, Centerport, NY 11721, by Richard Friedberg. Genl revs and cinderellas.

Philaexports (B.K. Poddar) 4526, 19 Chandni Chowk St, Calcutta 700 072, India, by Secretary. Dealer—revs, fiscals and cinderellas of India and states.

Eugene Philley 4524, 3411 Riviera Dr, Coral Gables, FL 33134, by Eric Jackson. Collector/dealer—Central America.

Richard J Samoly 4528, 620 Whitney Way, Costa Mesa, CA 92626, by Richard Friedberg. Beginning revs.

I K Thanki 4527, 59-E Manekbag Society, Ahmedabad 380 015, India, by JB Desai. Collector/dealer.

Thomas T Tibbitts 4530, Rosenstiel Center, Room 445, Brandeis Univ, Waltham, MA 02254, by Secretary. US first issue imperf.

Gregory S Whitt 4522, 308 W Delaware Ave, Urbana, IL 61801, by Richard Friedberg. Russia and states, incl Armenia, Azergaijan, Georgia, etc.

Highest membership number assigned on this report is 4530.

New Members

Numbers 4500-4510

Application for Reinstatement

J Douglas Mattox 3054, Box 20694, Raleigh, NC 27612, by Secretary. Collector/dealer, J Douglas Mattox & Co.—US and worldwide.

Reinstated from 1987 NPD List

Kimber A Wald

Resigned

Lee T Fitzgerald

Wilma A Goebel

Louis K Robbins

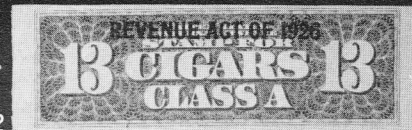
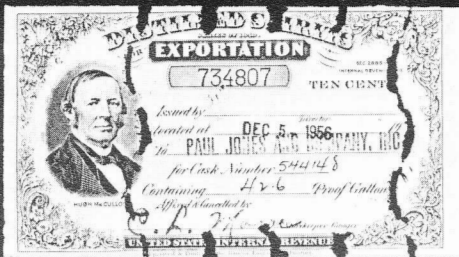
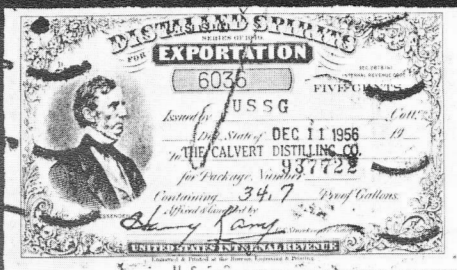
Membership Summary

Previous membership total	1526
Applications for membership	10
Application for reinstatement	1
Reinstated from 1987 NPD list	1
Resigned	3
Current membership total	1535

DTs
Blue retouched double transfer at bottom
2¢ Certificate
T7 imperforate and perforate
T7 oragne R8
2¢ Express
Foreign transfer, DT at top unlisted
2¢ Proprietary
Only copy of T13 ultramarine recorded
Complete DTs in blue R13 and orange R14, 3 different stages of printing blue R13 in DT complete
Blue and orange DT bottom
Blue and orange DT top
Blue DT top margin
Crack plate blue variety
2¢ USIR
Many varieties of large DTs of T15a and T15 also greater DTs some on checks.
3¢ Foreign Exchange
DT top
3¢ Telegraph
DT top

4¢ Inland Exchange
DT top
5¢ Agreement
DTs in "5" including block of 4 of silk paper
5¢ Inland Exchange
Different stages of Great Shift
Different stages of Large Crack
Late first state DT
Part perforate with crack
15¢ Inland Exchange
Part perf with large crack through head
20\$ Foreign Exchange
Imperforate foreign transfer
25¢ Entry of Goods
Top frame line double
30¢ Foreign Exchange
Large DT bottom
40¢ Inland Exchange
Mint OG block of 4 with large DT
50¢ varieties with all major DTs, cracks, scratches—many multiples
\$1 Conveyance
Right frame line double
Top frame line double

\$1 Foreign Exchange
Left frame line double
\$1 Inland Exchange
All varieties
\$1.30 Foreign Exchange
DT top half
\$1.50 Inland Exchange
T78
\$2 Mortgage
Double transfer
\$3 Charter Party
DT top and bottom
\$5 Charter Party
DT top
Right frame line varieties
\$10 Conveyance
Imperforate pair DT top frame lines
\$25 Mortgage
Gash at top left
Should you have any information regarding this collection please contact Detective Harry Thomas of the Beaumont Police Department, Detective Division, at 409-838-0731.



89



1

2

3

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9

10

16

170



62

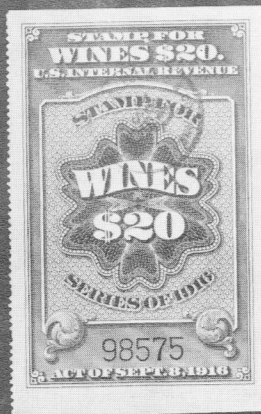
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79



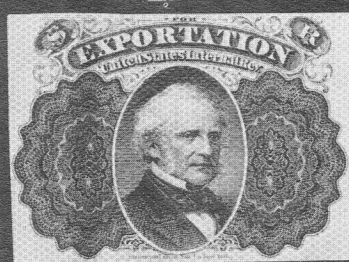
14



24



147



88



154



153



135

148



166



156



66



80



159



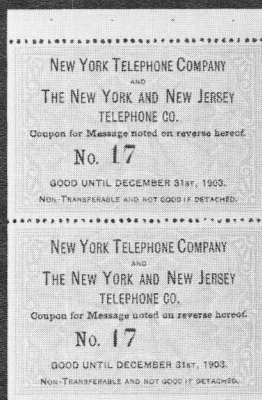
161



163



131



ERIC JACKSON

Phone (703)481-1356

PO Box 1209 • Herndon, VA 22070-1209

MAIL AUCTION #28

CLOSING DATE: JANUARY 12, 1988

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bidsheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA and MASTERCARD; send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00; Virginia residents will have state sales tax added to their purchases. The placing of a bid signifies acceptance of the foregoing terms.

All stamps are in used condition unless noted as mint (*).

UNITED STATES - Scott Catalogue Numbers

1	R13c block of four, "KEMP, DAY & Co." black printed cancel F PHOTO	-----
2	R49b F-VF PHOTO	125.00
3	R57b F-VF huge margins, crease PHOTO	50.00
4	R97c F-VF short perf PHOTO	100.00
5	R100c VF PHOTO	80.00
6	R102c F PHOTO	550.00
7	R107* block of four F-VF	10.00+
8	R117 F cancel breaks paper	22.50
9	R128 F-VF thin spot PHOTO	100.00
10	R129 VG PHOTO	300.00
11	R135 postally used on a Nov. 2, 1939 cover from Hatton, ND F-VF	-----
12	R142 F herringbone cancel, crease	45.00
13	R143 F-VF few short perfs	27.50
14	R145 vertical pair VF PHOTO	40.00
15	R146 F short perfs	30.00
16	R149 F PHOTO	85.00
17	R154* imprint & plate #536 strip of 3 VF	9.00
18	R180 VF cut cancel PHOTO	175.00
19	R181 VF small thin PHOTO	300.00
20	R188 F-VF	9.00
21	R279 F	16.00
22	R586 used on MEMORANDUM OF TRANSFER OF AN INTEREST IN SILVER BULLION, F-VF	-----
23	R666* Plate #8162 block of six VG	-----
24	RE107A F-VF tab removed, crease PHOTO	1,300.00
25	RE107D faulty throughout, varnished	300.00
26	RE37* VF	8.50
27	RG38* VG	8.50
28	RG39* F-VF	8.50
29	RG40* F	10.00
30	RG41* F	6.00
31	RG42* VG	10.00
32	RG43* VG	8.50
33	RG44* F	10.00
34	RG45* F-VF	8.50
35	RG46* F-VF	15.00
36	RG47* VF	15.00
37	RG48* F	15.00
38	RG49* F PHOTO	40.00
39	RG108 cut cancel used on MEMORANDUM OF TRANSFER OF AN INTEREST IN SILVER BULLION F-VF	-----
40	RJA21 VF small thin, crease	25.00
41	RJA35* bogus overprint F	-----
42	RM89 strong strike on a promissory note VF	90.00
43	RM128 strong strike on a performance bond, document has a repaired split F-VF	110.00
44	RM167 strong strike on an estate inventory, 11 negroes are the first items listed. The document is in beautiful condition; there is a crease through the stamp	110.00
45	RM141 strong strike on an estate inventory, beautiful condition VF	250.00
46	RM261a promissory note F creases	15.00
47	RM267c superb strike on an insurance policy for a ships cargo from Trinidad to New York, document has a couple repaired splits, F-VF	90.00
48	RM281a promissory note, F-VF crease in stamp	13.00
49	RM371 promissory note F	6.00
50	RM372 promissory note, F crease in stamp	6.00
51	RM373 promissory note, F crease in stamp	6.00
52	RM379 promissory note, F-VF	35.00
53	RM575 import cert for tea, poor strike F	60.00
54	RN-B2 Nat'l Bank of North America check, VF	25.00
55	RN-G1 SPECIMEN Tipton County Bank check VF	-----
56	RN-K5 S.D. Hungerford & Co. Bank F creases	100.00
57	RN-P1, V1 obliterating W2, Dubuque & Sioux City RR \$1000 bond VF	135.00
58	RN-U2* Philadelphia & Reading RR stock cert	45.00
59	RN-V4 Liverpool, London & Globe Ins. Co. fire insurance policy. The document shows a bit of wear in the top margin, VF	75.00++

60	RN-W2 Flint & Pere Marquette RR Bond VF	65.00
61	RN-W2 Entry of Merchandise document, 420mm x 840mm, many repaired splits	65.00
62	RS42a VG reperfed at right PHOTO	125.00
63	RS43a F perfs clipped at top & bottom PHOTO	150.00
64	RS43b VG creased	7.00
65	RS100b* F upper left corner repaired PHOTO	140.00
66	RS106b F few short perfs, sm sealed tear PH	175.00
67	RS125a repaired incl two pieces added PHOTO	165.00
68	RS132b F small hole	30.00
69	RS132c F few margin nicks, tiny scrape at top right PHOTO	65.00
70	RS132d F-VF large thin	17.50
71	RS148e F small faults	25.00
72	RS179c F faulty and repaired PHOTO	225.00
73	RS184d F thin, crease	22.50
74	RS237b cut to shape PHOTO	150.00
75	RS272d F thin	17.50
76	RS288h F-VF	6.00
77	RX28 VF	40.00
78	RY2 used on transfer document for a machine gun, with photo of purchaser, stamp has a corner crease	120.00+
79	BEER Priester #4 die cut F-VF PHOTO	-----
80	-179A* type 152 surcharge VF PHOTO	50.00
81	OLEOMARGARINE Springer FE67a VF	12.00
82	CIGARS 1926 Prov Class A 13 Cigars VF PHOTO	-----
83	-TC457a F-VF	25.00
84	-Series 117 Class E 12 Cigars unlisted VF PH	-----
85	TOBACCO TF85A VF punched remainder	9.00
86	-TF135A VF punched remainder	10.00
87	TOBACCO STAMPED PAPER 1879 Prov 4 oz Appleby & Helme, Price Albert Tobacco, VF	-----
88	EXPORT TOBACCO Series of 1870 on mottled paper VF crease PHOTO	-----
89	DISTILLED SPIRITS FOR EXPORTATION Series of 1940 5d, blue on white paper, VF small hole in upper left corner PHOTO	-----
90	-Series of 1940 10d, blue on white, VF PH	-----
91	WHOLESALE LIQUOR DEALER'S STAMP Series of 1950, black on blue, F small faults, varnish	-----

LOCK SEALS - Priester Catalogue Numbers

The following 24 lots are platings of used lock seals. Condition is faulty as is normal for used seals.

92	72A Series M, 50 positions	50.00
93	73A Series A, 44 positions	22.00
94	73A Series C, 43 positions	21.50
95	73A Series F, 44 positions	22.00
96	73A Series H, 54 positions, complete	27.00
97	73A Series K, 44 positions	22.00
98	73A Series L, 49 positions	24.50
99	73A Series N, 44 positions	22.00
100	73A Series S, 44 positions	22.00
101	73A Series T, 44 positions	22.00
102	73A Series U, 44 positions	22.00
103	73A Series V, 50 positions	25.00
104	73A Series X, 54 positions, complete	27.00
105	73A Series Z, 44 positions	22.00
106	74A Series C, 45 positions	33.75
107	74A Series D, 43 positions	32.25
108	74A Series E, 43 positions	32.25
109	74A Series F, 44 positions	33.00
110	74A Series G, 44 positions	33.00
111	74A Series K, 40 positions	30.00
112	74A Series L, 43 positions	32.25
113	74A Series R, 39 positions	29.25
114	75 Series U, 54 positions, complete, there were only 10 examples of the seal reported in the census, but there are many more (\$40.00-)	-----
115	80A Series V, 54 positions, complete, this a reconstructed ORIGINAL sheet using the serial numbers as there are no position #'s	216.00

116	LOCK SEAL 80D complete mint sheet, F-VF crease from folding, internal tear affecting a few stamps	162.00
117	NATIONAL PROHIBITION ACT Liquor prescription form, Series E, original & duplicate VF mint	-----
118	CALIFORNIA, PLACER COUNTY 1921 Alien Poll Tax Receipt, original & duplicate, VF mint booklet pane	-----
119	PUERTO RICO Fajardo 2d green VF PHOTO	-----
120	-1d brown F PHOTO	-----
121	TELEGRAPH Scott #2T1 remainder booklet pane of 6 VF	14.00
122	-2T2 remainder pane of 6	14.00
123	-2T3 remainder pane of 6 F-VF	14.00
124	-2T4 remainder pane of 6 VF	16.00
125	TELEPOST CO. Imperf pair, VF crease between stamps PHOTO	-----
126	AMERICAN TELEPHONE & TELEGRAPH CO. 1896 message coupon, booklet pane of 20 VF	-----
127	-1941 booklet pane of 20, h/s AUDITED VF	-----
128	-1941 booklet pane of 2, h/s AUDITED, VF	-----
129	NEW YORK TELEPHONE CO. & NEW YORK & NEW JERSEY TELEPHONE CO. 1903 pane of 2 VF PH	-----
130	NEW YORK & PENNSYLVANIA TELEPHONE & TELEGRAPH CO. 1902 booklet pane of 20 VF	-----
131	WELLS, FARGO & CO. 1907 Express Frank, booklet pane of 2 VF PHOTO	-----
132	WESTCOTT EXPRESS CO. Complimentary Frank booklet pane of 4 VF	-----

CANADA - Van Dam Catalogue Numbers

133	FB1-17 VG some faults	252.00
134	FB23-32, 34, 37-54 plus some dupl, VG-F	245.70
135	FWM7 F PHOTO	70.00
136	FWM20 F-VF light crease	50.00
137	FWM22 F	40.00
138	WEIGHTS & MEASURES coll of 48 stamps incl a few dupl, gen F, some faults	532.45
139	GAS INSP, ELECTRIC LIGHT INSP, ELECTRICITY & GAS INSP, coll of 50 stamps, most all diff F-VF	122.65
140	FSC5 F-VF short perfs at upper right	40.00
141	FSC9 VF crease	25.00
142	FSC10 F horizontal crease results in a small tear PHOTO	1,900.00
143	FX70 F-VF	75.00
144	EXCISE TAX coll of 99 most all diff, mint & used F-VF	333.95
145	Miscellaneous including Supreme Court, 40 diff, F few faults	200.00
146	PROVINCES coll of over 125 stamps, some dupl, gen F, some faults	300.00

FRENCH COLONIES - Forbin 1937 Catalogue Numbers

147	DAHOMAY Justice Indigene 2.50 surch on 1F Taxes, Actes, Conventions, F PHOTO	-----
148	-Timbre Fiscal surcharges on 1913-39 postage issue, 24 diff to the 30F PHOTO	-----
149	-Effets de Commerce; Taxes, Actes, Conventions; Timbre Fiscal, etc., coll of 46 diff, includes a few prov, couple proof ovpts F-VF	-----
150	FRENCH EQUATORIAL AFRICA coll of 93 diff revenues of various types, F-VF	-----
151	FRENCH GUINEA Timbre Fiscal 15 diff to the 100F F-VF few faults	-----
152	FRENCH SUDAN Effets de Commerce 1925 issue, 22 diff to the 100F, F some with staple holes few small faults	-----
153	-Timbre Fiscal selection of 33 diff, values to 100F, F-VF few small faults PHOTO	-----
154	-Timbre Fiscal surcharges on 1931-40 postage issues, values to 3F F-VF PHOTO	-----
155	-Taxes, Actes, Conventions, selection of 11 diff incl a couple proof ovpts and provisionals, F-VF	-----
156	SENEGAL Connaissances 1930 14F40 (6*) VF PH	18.00
157	-Contrats Divers 1915 5d, 15d, 30d & 1F, F	-----
158	-Dimension 1920-26 (1-3) F	14.00
159	-Judgements 1915 50d, F creased PHOTO	RARE
160	-1920 40d/50d (7), F short perf	5.00
161	-Mutations Mobilieres 1915 20F, VF PHOTO	-----
162	-Obligations 1915 60d, VF	-----
163	-1915 12F, F-VF PHOTO	-----
164	-Quittances 1915-26 12 diff incl various types of surcharges (11/10) F	33.65
165	-Timbre Fiscal surch on 1935 Postage Due stamps, 6 diff VF PHOTO	-----
166	-selection of 49 diff incl many provisionals, values to 500 F, F-VF few small faults PHOTO	-----
167	DENMARK group of 100 diff revenues F-VF	-----
168	LIECHTENSTEIN coll of 61 diff F-VF Erlar CV	133.70
169	LUXEMBOURG sel of 20 diff F-VF Barefoot CV	113.85
170	SERBIA Tobacco 1885 60p (Spajic 217) VF PH	150.00
171	-Snuff .05 brown (Spajic 222) VF pinhole	5.00

Member's Ads

Free advertisements will be given to ARA members subject to the following conditions. Requests not conforming to these conditions will not be honored or acknowledged.

1. One ad per issue per member; send only one ad at a time.
2. Send ad on post card or card enclosed in envelope only (no letters or aerograms please).
3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to:

Editor, *The American Revenuer*
Rockford, Iowa 50468-0056 USA

Wanted Revenue Stamps of Germany any kind, accumulations or collections also German Locals (Soviet Zone OK). Please send a description of what you have and price for my prompt reply. Member APS, GPS, ARA. Bob Hart, Box 11746, Jacksonville, FL 32229. *515*

Wanted: Russian Revenues (Fiscals), Vignettes (labels), and Zemstvos (Locals). All periods; Imperial, Civil War States/Armies, and Soviet. Singles, on piece, on covers, on documents, pre-printed or watermarked on revenue paper, etc. Will purchase or exchange. Also invite correspondence from advanced collectors of like materials. Martin Cerini, 21 West 12th Street., Hunt. Sta., NY 11746. *516*

For Sale: Pictorial Virginia state fish and game stamps. 16 different national for-

est stamps, \$4; 15 different county bear-deer damage stamps, \$5. Les Lebo, 9318 Collingwood Rd., Knoxville, TN 37922. *517*

Wanted Washington Upland Bird 1971-2, 1972-3, 1974-5, 1975-6, 1977-8, 1978-9, 1979-80 \$20.00 each, used \$10.00; Archery 1921-2 to 1979-8 \$20.00 each, used \$10.00, 1980-1, 1982-3, 1983-4 \$12.00 each used \$5.00 each; Hound 1982-3, \$25.00 used \$12.00; Elk NRes 1947-54, 1956 each \$15.00 used \$7.00. David Curtin, 1806 Sycamore, Killeen, TX 76543-3239. *518*

Wanted: US RK13. Send condition and price wanted to Al Batik, 9188 E Inspiration Dr., Parker CO 80134. *519*

Want Canadian province hunting or game stamps. Will purchase or trade my RWs or state duck or state fish and game stamps. Would also like to trade for recent signed state duck stamps. Rog Beals, Box 210, Montevideo, MN 56265. *520*

Wanted: Auction catalogue and prices realized from Steve Leavitt Stamp Inc #1-20 and Michael E Aldrich #1-14. Also special offer list of Richard P. Warren entitled *The Fiscalist* and Theo. Van Dam pricelist *Cinderella Corner*. Robert A Mason, 1506 Fincke Ave, Utica, NY 13502. *521*

Taxed Photographs: Seeking better items and to trade and correspond with other collectors. Bruce Baryl, 1213 Avenue Z Apt C24, Brooklyn, NY 11235. *522*

Wanted: Beer Stamp multiples...1914 and earlier. Please send Priester No., condition and your price. Jerome "Jerry" Lurie, Box 5593, Concord, CA 94524. *523*

Wanted: US 1st Revenue Issue. Unused or used singles, pairs and blocks with margin inscriptions, including plate numbers, engraver's initials, "Jos. R. Carpenter & Co." etc. Send description or photocopy, along with price of what you have to offer to: John Allmaier, Horizon House, Unit #103, 1300 Army-Navy Drive, Arlington, VA 22202. *524*

Wanted to buy (1) worldwide 19th century stock certificates with stamps imprinted/affixed (2) bonds and share certificates with vignettes (any country) period prior to 1920. Y. Ahuja, 20 Myrna Lane, Scarborough, Ontario M1V 3N7, Canada. *525*

Would like to trade for silk paper Scott numbers R1d, 10d, 16d, 26d, 36d, 45d, 66d, 80d, 88d. Offer to trade 1st, 2nd issue revenues giving one plus one half Scott value. Not interested in purchasing same. Joe Siemion, Box 158, Errol, NH 03579. *526*

Volume II Gene Kelly's Catalog of the Fiscal Stamps of Switzerland. Shipping date November 30, 1987. Kanton Basel Land, Kanton Zürich and their Gemeinden. 45 Swiss FR plus postage 4.90 SFr. Gene Kelly, Steinerstrasse, (CH) 8253 Diessenhofen, Switzerland. *527*

Taxpays/Beers. Please send SASE for new net price list. Or may I have your want list for either? Am also a serious buyer of US revenues. Gene R Gauthier, Box 2548, Oshkosh, WI 54903. *528*

Wanted, information on revenue and postal use of R153. Will purchase any revenue use on check or other document or postal use on cover. Len McMaster, Box 187, Williamsburg, VA 23187. *529*

ARA Auction 31: Prices Realized

Following are the prices realized for Auction 31. Lots not shown did not receive bids, were returned, were withdrawn or bids were rejected under Rule Two.

600	5	604	6	605	20	606	8	607	6	608	5
609	10	610	5	611	19	612	5	613	8	614	8
615	18	616	20	617	10	618	6	619	6	620	8
621	7	622	15	623	12	624	7	625	25	626	5
627	6	628	7	629	8	630	6	631	25	632	13
634	20	635	12	636	20	637	10	639	22	641	5
642	32	644	12	645	5	646	8	647	6	650	8
651	6	652	12	654	14	655	12	656	18	657	8
658	5	659	18	660	15	661	18	662	10	663	6
664	6	666	11	668	30	669	50	670	6	671	5
672	5	679	5	687	10	688	12	691	6	693	15
694	5	695	5	696	7	697	7	698	5	699	8
700	17	701	24	702	85	704	9	705	36	708	15
710	16	711	8	713	25	714	6	716	10	717	8
718	10	723	7	726	6	728	10	729	18	730	42
731	10	732	75	733	15	735	14	736	20	738	8
739	42	740	5	741	48	743	5	744	12	745	18
746	7	747	10	752	28	753	30	754	18	755	36

756	60	757	10	758	40	759	23	760	28	761	12
762	44	763	40	764	26	765	36	766	7	767	22
768	26	769	12	770	50	771	40	772	9	773	9
774	9	775	6	776	42	777	11	778	10	779	12
781	6	782	5	783	8	784	9	794	6	795	52
796	7	797	11	798	5	799	5	800	17	801	5
802	5	803	5	804	50	805	8	810	14	811	32
812	30	813	13	814	17	815	10	816	5	817	30
818	10	819	5	820	6	821	8	823	18	824	7
825	6	826	58	827	6	828	40	829	10	830	14
831	10	832	12	833	25	834	8	835	12	836	64
841	8	842	36	843	8	844	16	845	8	846	5
847	5	848	5	849	30	850	34	851	13	852	5
853	11	854	6	855	24	856	6	857	5	858	13
860	50	861	34	862	28	863	16	864	14	865	28
870	16	871	5	872	16	873	6	874	6	875	8
876	18	877	15	878	15	879	8	880	38	881	32
882	38	883	38	884	22	885	14	886	14	890	6
892	75	893	120	894	12	895	28	896	50	898	7
900	15	904	7	906	6	907	7	908	6	909	18
910	8	911	10	912	8	913	6	914	10	915	8
916	10	917	12	918	6	919	12	920	12	922	5
923	14	925	12	926	36	927	16	928	13	929	14

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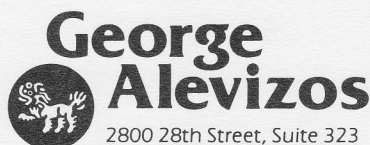
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