

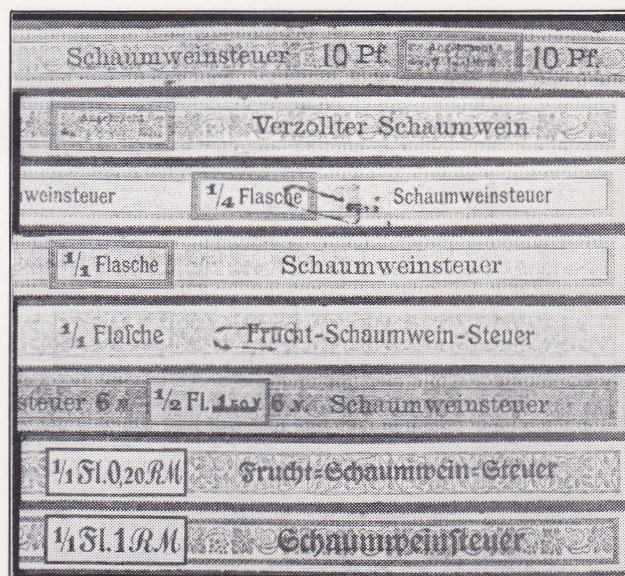
The American Revenuer

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Make sure you are not on this list.

From 1902 until 1928 Germany used strip stamps (as long as 36 cm long) to indicate payment of tax on domestic and imported sparkling wines. A preliminary catalogue listing appears inside, page 54.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MARCH, 1987

Volume 41, Number 3
Whole Number 393

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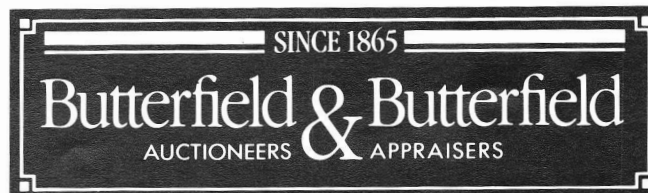
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British South Africa Company Stamps Used Piecemeal as Provisional Revenues

by Adolph Koeppel, ARA

We have come across two unusual and hitherto unreported items from Rhodesia (administered by the British South Africa Company until 1909).



The illustrated stamp, on small piece, is actually the upper left quarter of the 10 shilling slate and vermilion/rose, Stanley Gibbons #50, undoubtedly denoting a provisional value of half a crown or 2 shillings and 6 pence. So much is clear. Next, you will note that the quarter-sect is tied to a small piece of what appears to be a circular black handstamp cancel. The word "Revenue" is clear. The upper circle lettering, although incomplete, undoubtedly spells British South Africa Company." Below "Revenue" and inside the circle we can make out: "NORTHEASTERN RHODESIA." That is all that can be read in or between the lines. We can, however, make some observations. This series was first issued in 1892 and again in 1895. Prior to 1906 there was no two and six pence value so one could surmise that there was no way the user could create such a value except in this fashion. There was also no 5 shilling value then issued which could more conveniently have been bisected; thus we have the quarter-sect.

You must also be aware that the 1892, 1895 and 1896 series were used both for postage and revenue. However, nothing above 2 pounds was ever used for postage, must being used for revenue purposes without any overprint denoting such use. We invite your comments.

The next item consists of two diagonal bisects on a small piece tied with a similar circular black handstamp cancel. The cancel is light and so is most illegible but for a clear "H," which may be part of the word "BRITISH," but this is mostly a wild guess. Now we have made a three shilling provisional, having sliced in half the 5 shilling chestnut and emerald (S.G. #49) and the 1 shilling green

Provisionals—continued on page 58

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Haiti

Revenue Stamps on Postal Covers

by F. Burton Sellers, R.D.P., F.R.P.S.L.

Some years ago the revenue stamps of Haiti were the subject of a series of articles by Samuel Dalsimer in *The American Revenuer* issues of April, May and June, 1960. This check list was subsequently updated in the January, 1980, issue by Carroll Lloyd and Peter Jeannopoulos with additions from their own and other collections. Many other revenue stamps have subsequently been issued by Haiti,

frequently by overprinting regular postage stamps of Haiti with the words "Timbre Mobile" and new values. Other Haitian revenues of new types have also appeared, taxing almost everything that doesn't move and many things that do! Judging by recent events, most of the proceeds from these new revenue sources found their way into the pockets of deposed Haitian President "Baby Doc" Duvalier or as fur coats or jewelry on the person of his wife, Michèle!

Many of the newer issues have been chronicled by Mr. Jeannopoulos in various issues of *Haiti Philately*, the quarterly journal of the Haiti Philatelic Society. Most recently Dr. Gerald Boarino has described and illustrated some of the newer types in the September, 1986, issue of that journal. It is hoped that some day Messrs. Boarino, Lloyd and Jeannopoulos will favor philately with another update which will include in one place both the older and newest issues.

In the author's extensive collection of literature on the stamps and postal history of Haiti, culled from dozens of different journals in four languages and covering a period of 100 years, there is only one reference to the use of Haitian revenues on cover to pay regular postage. A brief item in the July 15, 1895, issue of *Le Courrier des Timbres Poste*, a short-lived and obscure French journal, reported that a Mr. Em Roberts had advised the editor that in October, 1894, the two cen-

times *Quittances* revenue stamp had been used provisionally as a postage stamp at the office in Port Au Prince because of exhaustion of stock of postage stamps. Usage was for only a few days. No further details were supplied. The stamp was undoubtedly Haiti's early revenue stamp, issued in 1883., and illustrated as SD13 and as #87 in the aforementioned Dalsimer check list. In the later update by Lloyd et al a different numbering system was used and the stamp is shown as illustration B1 and listed as #1 in the *Quittances* group.

Shortages of postage stamps were

not uncommon in those and later days in Haiti, particularly in outlying cities, but it would be most unusual to have a shortage in Port Au Prince, the Capitol and source of the country's stamp supply. Because of frequent uprisings, revolutions, natural weather calamities and the like, which at times interfered with travel and transport in some areas of the country, stamp supplies were exhausted by theft or destruction. When this happened in the late 19th or early 20th centuries, resort was usually made to some sort of marking on the envelopes indicating a shortage of stamps and that the postage had



Figure 1. An 1895 cover mailed to Port Au Prince bearing a two centimes *Quittances* stamp, Dalsimer #87.

been paid at the post office of origin. No officially authorized use of revenue stamps to ameliorate a shortage of regular postage stamps is known to the author.

Furthermore, the Liberty Head issue of regular stamps was in continuous use from their introduction in 1881 even into the 1890s. No other postal use of revenue stamps from Port Au Prince specifically is known to the author, nor has any other evidence of stamp shortages in that city in the 1883-1885 period come to light. For that reason and other evidence cited below, one may conclude that the report in the 1885 French journal was the result of a misunderstanding of the *location* of the revenue usage, but not the *fact* of such usage. Since the report apparently came from a correspondent in Port Au Prince, the editor may have naturally assumed that the use was from that city.

Six of the seven covers illustrated in this article originated in towns other than Port Au Prince. The seventh cover probably originated in that city but is unique among this group as the revenue stamp was probably not affixed for postal use, as discussed below. Another cover in the author's collection, not illustrate here because of its large size, offers evidence for reasons to be recounted that the use of revenue stamps to pay postage was not always tolerated.

For the foregoing reasons it is believed that the usage cited in the French publication and the usages to be discussed in the balance of this article, are examples of either the temporary lack of postage

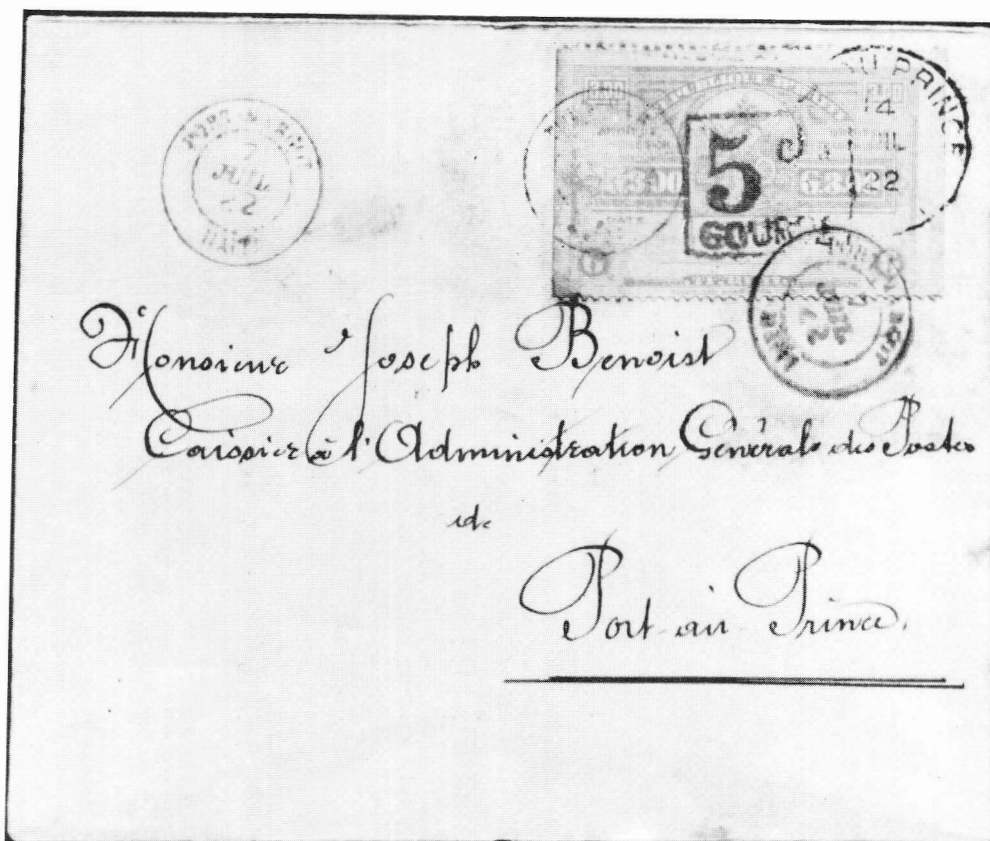


Figure 2. A 1922 cover from Port Margot to Port Au Prince with a three gourde Droit De Transmission stamp of 1906 surcharged 5 cts. gourde.



Figure 3. A 1922 cover from Jacmel to Port Au Prince bearing a 10 gourde Droit De Transmission stamp surcharged 5 cts.



Figure 4. An unusual cover having combined postage and revenue stamps. Mailed from Cap Haitien to the U.S. in 1926.

stamps locally or in the possession of the sender of the item, or ignorance of the fact that revenue stamps were not intended for postal usage. It is the author's opinion that revenue stamp usage for postal purposes was never officially authorized, even as a temporary solution to stamp shortages, but was condoned by local postal personnel in outlying locations when shortages occurred or when revenue stamps were improperly used for postage, whatever the reason might have been. Since the net revenue to the government was the same, it is easy to understand why the practice may have been tolerated in some locations.

Let us now consider the seven illustrated covers in chronological order of their usage. The cover shown in Figure 1 is somewhat later counterpart of the usage reported in the French journal, for it bears the two centimes Quittances stamp, Dalsimer #87. Regrettably the cancel is indecipherable but is believed *not* to be

Port Au Prince. This is partly supported by the fact that the cover is addressed to Port Au Prince. Often, if mailed in the same city as the address, a letter would simply be addressed "E.V." or "En Ville," although this is not conclusive evidence of origin outside Port Au Prince. Fortunately the cover is backstamped at Port Au Prince on December 7, 1895, so we can date its usage. The backstamp may be an arrival marking, lending credence to an out-of-city origin, but again this is not conclusive. In any case what we have is a very uncommon usage of an early revenue stamp to pay regular postage and is the only one of this period that the author has ever seen.

Of considerably later vintage are the covers shown in Figures 2 and 3. Both appear to have been addressed in the same hand and were posted on the same date, July 7, 1922. The cover of Figure 2 is canceled at Port Margot and has a Port Au Prince backstamp a week later on July 14, 1922. The stamp used is the three gourde yellow

Droit De Transmission stamp of 1906 which was overprinted 5 cts. gourde in a square in magenta color in 1922, making it Dalsimer #114. This is the same overprint which was used during the U.S. Marine Corps occupation period (1914-1934) to transform regular postage stamp issues of other denominations into five centimes stamps. This was done during a period when all available stamps were being modified to use them up and avoid the expense of procuring new stamps. See Scott numbers 294-301 for postal examples of this practice.

On the reverse of this cover is another copy of the same stamp, plus a copy of a stamp similar to that shown on the cover of Figure 3. It is the nine gourde yellow *Droit De Transmission* stamp with a circular *Timbre 5 Surcharge* overprint in magenta, Dalsimer #112. This circular type

overprint is unique and known only on the 3, 9 and 10 gourde *Droit De Transmission* revenue stamps. The use of the word "Timbre" in the overprint, even though it simply means *stamp*, has been used in Haiti postal and revenue matters *only* on revenue stamps. The two stamps on the reverse are also canceled at Port Margot on July 7 and by the aforementioned Port Au Prince July 14 backstamp. The use of 15 centimes U.S. postage would suggest a multi-weight cover since the cover is not registered and five centimes was the internal first class rate.

The cover of Figure 3 bears only the single copy of the *Droit De Transmission* stamp with the circular five overprint on the ten gourde denomination, Dalsimer #113. The stamp was canceled in Jacmel on the same July 7, 1922, date as the cover in Figure 2 but is backstamped at Port Au Prince only a day later on July 8, 1922. Jacmel, on the south coast of Haiti, was a principal port with sea

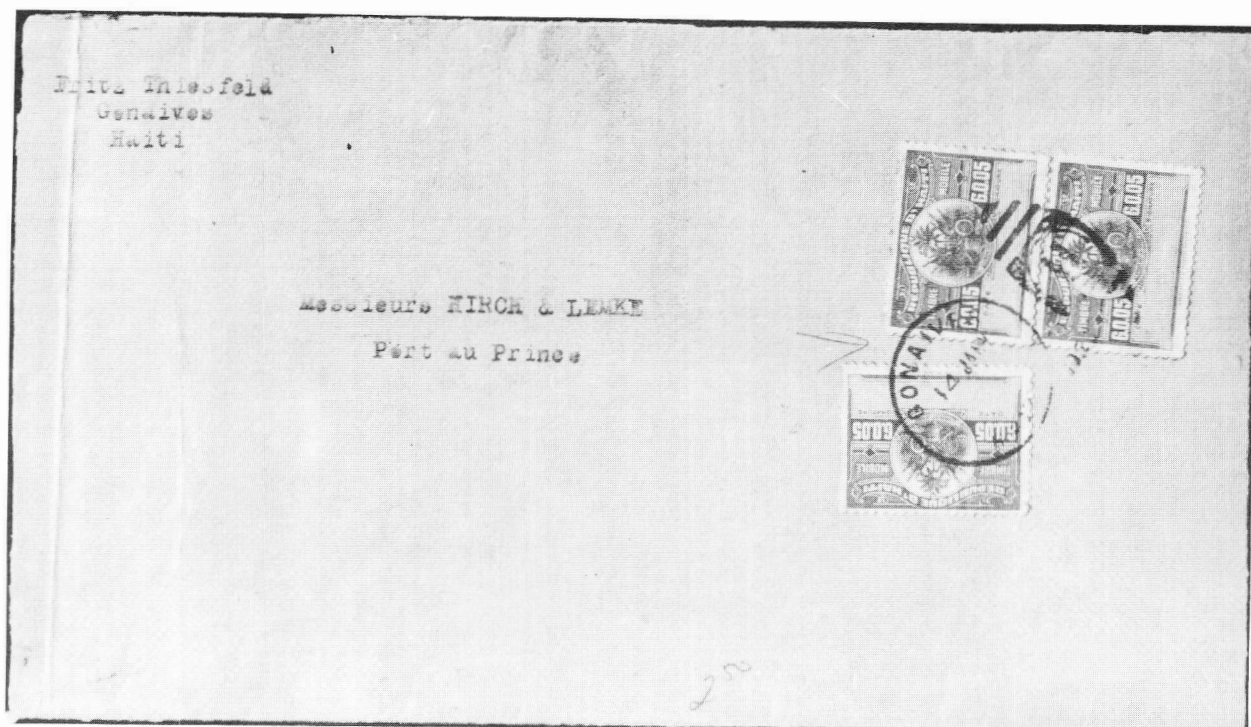


Figure 5. Three copies of the five centimes revenue stamp of 1924 provided what is probably multi-weight postage for this 1936 cover.

and land connections to the Capitol so that a one-day delivery would not be impossible but would be extraordinary. The one-week delivery of the cover of Figure 2 from Port Margot, not truly a port city but inland in northeast Haiti, to Port Au Prince would be more typical. How the sender managed to post these covers on the same day from points this widely separated is a real mystery, however.

The foregoing is not the only instance in which an overprint which was normally used to change the value of regular postage stamps was applied to revenue stamps. The two centimes overprint used to produce Scott numbers 25, 341, 44 and 45 was also applied to several types of the early revenue stamps. This usage is described by Albert W. Hilchey in an article in the October, 1962, issue of *The American Revenuer*. The two centimes revenue overprints were produced by local authorities in the 1892-1910 period, at a time when there was a continuing need for two centimes *Quittances* revenue stamps. If the basic 1883 and 1892 stamps were exhausted it is not unreasonable to assume that the postal authorities used the readily available two centimes

overprint die prepared for postal purposes to convert revenue stamps for revenue purposes. This would explain why the author has never seen one of the 13 revenue stamps with this two centimes overprint ever used for postal purposes.

The five centimes overprint on the stamps used on the covers of Figures 2 and 3 present a somewhat different problem. Although none of the authors of the articles and check lists cited herein have speculated on the purpose of the overprints, the author has often wondered if these 1922 overprints might have been produced to convert revenue stamps to postal usage as part of the occupation forces program to avoid having to order any new stamps until every available piece of postal or revenue paper not otherwise needed for its original value or purpose had been used, up. These covers would lend some credence to this theory, particularly when it is noted that the addressees are postal authorities in Port Au Prince and the sender may have also been a postal official.

On the other hand, scarcity of such covers (these are the only ones seen by the author in many years of collecting)

would seem to belie such a theory. The overprinting could have been done to alleviate a temporary shortage of five centimes revenue stamps for which denomination there was then a continuing need. This contrary theory can be further bolstered by consideration of the use of the circular type five centimes overprint which is unlike any overprint ever used for postal purposes, since it includes the word "Timbre." In 1923 a five centimes revenue stamp was prepared by overprinting a current regular postage stamp (Scott #311) "T.M." (for Timbre Mobile), and in 1924 a five centimes value was included in the new set of revenue stamps printed by the American Bank Note Company. Thus characterized by the covers of Figures 2 and 3 is more consistent with the unauthorized but condoned usage mentioned in earlier paragraphs, than with any officially authorized usage.

The cover of Figure 4 is unusual in having a combination of regular postage and revenue stamps. Mailed to the U.S. from Cap Haitien on January 12, 1926, it bears a copy of the five centimes Borno postage stamp of the 1924 definitive issue (Scott

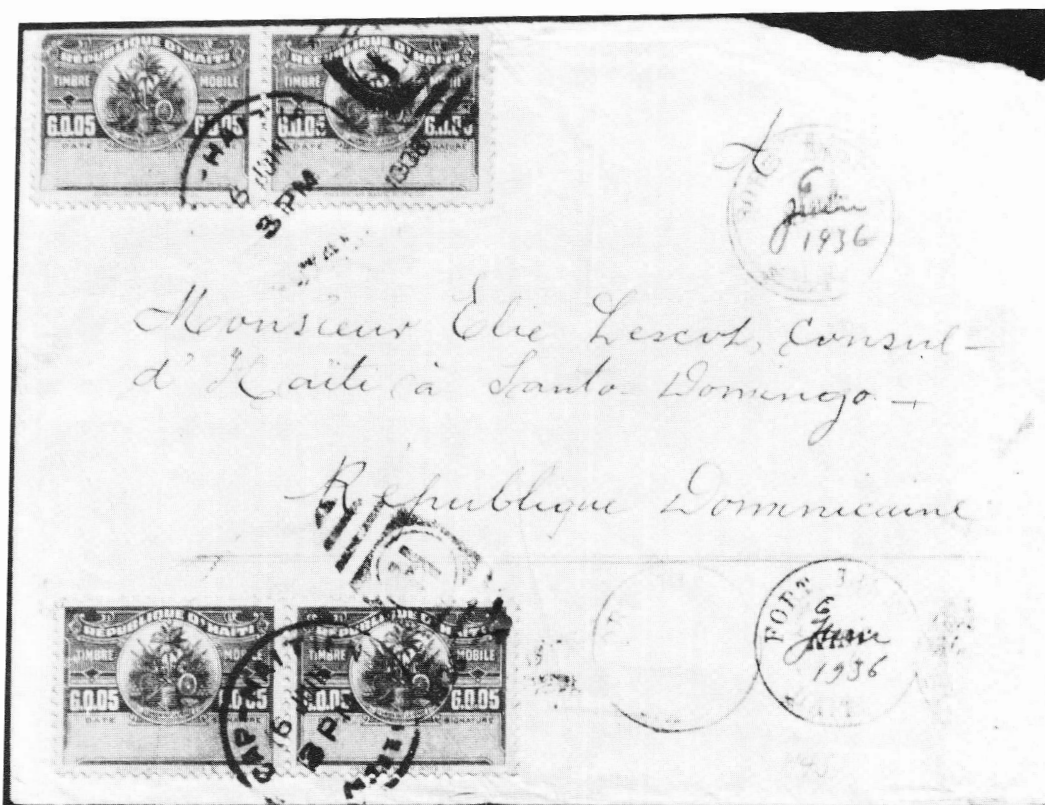


Figure 6. A 1936 cover from Fort Liberte to the Dominican Republic paid by two pairs of the 1924 five centime revenue stamp.

313) and a 20 centimes revenue stamp to make the required 25 centimes first class foreign postage rate. The revenue stamp is of the new series prepared by the American Bank Note Company and first introduced in 1924. See Dalsimer numbers 78-86 for this series. This combination usage suggests that the sender used whatever stamps were at hand to make up the necessary postage and that the mixed usage was overlooked or condoned by the Cap Haitien post office. As this is only a cover front, no backstamp can be reported.

The next cover, chronologically, is too large to be illustrated but lends support to the opinion that use of revenue stamps for postage was not officially authorized nor always condoned. This 6" X 12" cover was mailed from Jeremie by an agent of the Royal Mail Steam Packet Company to a commercial firm in Port Au Prince on June 11, 1927. It is both front and back stamped on that same date in Port Au Prince. To pay the postage the sender affixed a horizontal strip of three of the ten centimes American

Bank Note Company issue of 1924, Dalsimer #79. These were not accepted as paying the postage and were not canceled. Instead a series of small circles with a horizontal line drawn through the circle were added in purple ink or crayon below each stamp and to the left of the strip. A large "T" in the same color was also added to the left of the stamps. Additionally, an obvious handstamp latter "T" in black ink was struck four times near the top of the cover and "90 cts." in pencil was also added. All of these markings are typical international symbols of unacceptable stamps and postage due. Clearly the large cover had multi-weight contents for which even the proffered revenue stamps were inadequate postal payment. Equally clear, revenue stamps were not accepted for payment of postage in this instance. There is no evidence of how the postage due was collected, although possibly from the recipient on delivery.

Three single copies of the five centimes American Bank Note Company revenue stamps of 1924,

Dalsimer #78, provided the postage for the cover front shown in Figure 5. It was mailed from Gonaives in northwestern Haiti to Port Au Prince on January 14, 1936. Addressee is the same commercial firm as that of the large cover not illustrated. Since it is only a front, no backstamp information is available. Rationale for the amount of postage provided is not clear since it is believed that the first class internal postage rate at that time was ten centimes and multiples thereof for multi-weight covers.

The cover of Figure 6 originated on June 6, 1936, at Fort Liberte, a small village near Cap Haitien. The 20 centimes postage for a first class letter to neighboring Dominican Republic was paid by two pairs of the same five centimes revenue stamps of the 1924 issue, Dalsimer #78. The stamps themselves are canceled at 3 pm on the same date in Cap Haitien and the cover is backstamped in Port Au Prince on June 8 and in Ciudad Trujillo, Dominican Republic on June 10, 1936. Once again we have an example of accepted usage of revenue stamps

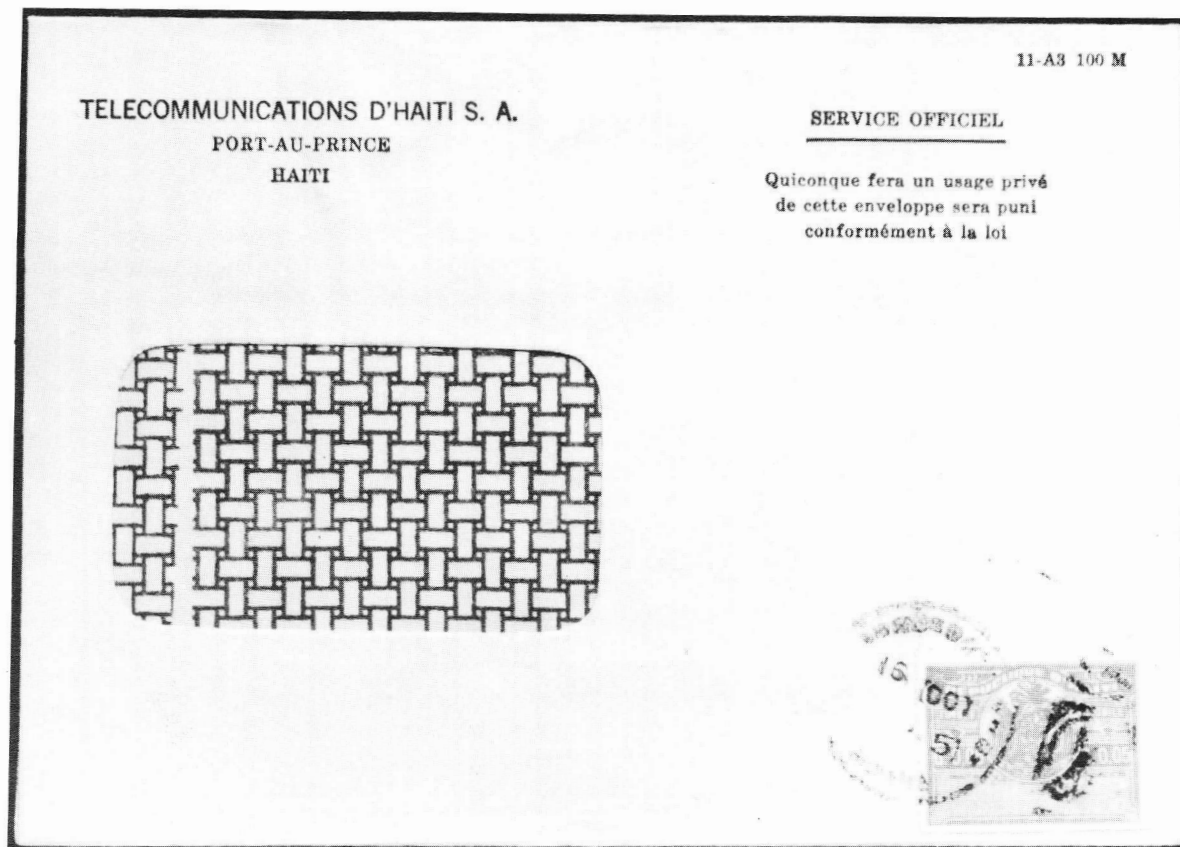


Figure 7. A 1965 cover from the Government Telecommunications organization. It is believed that the five centime revenue stamp did not pay postage but was there for some other purpose.

from an outlying community where regular postage stamps may have been lacking. Interesting is the addressee, M. Elie Lescot, Haitian Consul in Santo Domingo (Ciudad Trujillo). M. Lescot later was Ambassador to the United States and ultimately (1941-1946) President of Haiti.

Last of the author's covers is shown in Figure 7. As implied above, this revenue stamp usage is believed to be for revenue purposes and not to pay postage. The envelope originated with the Government Telecommunications organization and is believed to have contained a telegram. Since this was Official Service usage, no postage was required and a penalty envelope was employed. The stamp then paid only some form of tax on the telegram, rather than postage on the mailing. Except for the date, the cancel is indecipherable but is *not* believed to be a conventional postal cancel. Date is

October 16, 1965. The stamp is of five centimes value in red, produced locally by lithograph in 1956 and thereafter. The stamp is a crude copy of the original 1924 ABN design. Such stamps in various colors and denominations have continued to be produced locally by the Compagnie Lithographique D' Haiti and possibly others to the present time. The perforation of the stamp appears to have been by sewing machine and it has apparently been cut from the sheet to expedite separation! There are no other markings on the cover.

Although the seven illustrated covers, plus the one not illustrated, constitute the entire yield of such covers ever seen by the author in 40 years of collecting Haitian material, there must be others in revenue or Haiti collections. The author would welcome news of other covers, and comments or corrections or additions

to the views advanced herein. Unless there are more covers in other collectors hands, the few illustrated here must be rarer than covers of the imperforate Liberty Head series of 1881 which command prices in the three and four figure range! Sharp eyed readers may note the price actually paid some years ago for the cover of Figure 5!

F. Burton Sellers has collected the stamps of Haiti for many years. In addition to his activities in the Haiti Philatelic Society he is currently the President of the American Philatelic Society.

This article is the result of a conversation the author had with your Editor at AMERIPEX regarding the dearth of literature on Haitian revenue material.

ARA Auction Number 30

Closing Date May 6, 1987

The same rules apply as before and should be found on the mailing wrapper around this issue or in the October, 1985, issue of TAR, page 160.

Auction 31 is scheduled for the July-August, 1987, issue of *The American Revenuer* if sufficient material is on hand. Material is required by July 3.

ARA members interested in consigning foreign material should write before sending it and describe the items to be sent.



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311 o	R73a	3 good margins, blunt UL corner; F/VF	18.00
312 o	R78a	3 good margins, touches R and BL; VG	20.00
313 o	R81a	4 margins, close L & T; light MS; F (ph)	85.00
314 o	R82a	4 margins; 2 mm tear; F (ph)	75.00
315 o	R85a	4 small margins; F (ph)	90.00
316 o	R86a	3 good margins, touches T; pinhole; light MS, F/VF (ph)	85.00



317	R88a	4 good margins, touches BL, tan shade; appears uncanceled; VF+ (ph)	225.00
318 o	R89a	4 good to large marg; light MS; VF+	30.00
319 o	R98a	2 good margins; touches T & LR; F	45.00
320 o	R1b	1 mm T marg, touches B; 7/16/64 MS; F	35.00
321 o	R19b	1/2 mm imperf margins; cuts R; VG	16.00
322 o	R42b	1 mm T, 1.5 mm B margins; F	16.00
323 o	R52b	2 mm T, 1 mm B margins; 12/1/63 MS; VF	40.00
324 o	R65b	1 mm T, 1.5 mm B margins; light HS (ph)	80.00
325 o	R1c/104	13 diff, selected for centering & condition, many uncanceled; VF/XF; EV \$20	14.21
326 o	R2c	3 margins, cuts at T; closed tear; light MS; VG/F (ph)	100.00
327 o	R4c	Horiz. pair, neat MS, VF	20.00
328 o	R8c	Close R and B; light HS, VF	20.00
329 o	R12c	Cuts R; F/VF	25.00
330 o	R14c	Appears uncanceled; sm thin; VF	30.00
331 o	R22	Close at T; HS; double transfer all four corners; VF	10.00+
332 o	R27c	DBI transfer bottom panel; light MS; VF	open
333 o	R28c	Horiz. pair; touches L; VF	26.00
334 o	R29c	Touches L; HS; VF	16.00
335 o	R38c	Touches T; pen ccl; bright and VF	13.00
336 o	R41c	Pulled perf; SON HS; VF	30.00
337 o	R45c	B/4; rare; only 2 listed by Turner; similar block brought \$260 in Bobo sale; light MS; VF (ph)	EV \$250
338 o	R50c	Close T and R; light MS, F/VF	20.00
339 o	R51c	Close L; 3 horiz. rows extra perfs; F	35.00
340 o	R62c	Pulled perfs T; MS; F	15.00
341 o	R72c	Cuts R; thin; blue MS; F	20.00
342 o	R73c	Cuts L; F (ph)	125.00
343 o	R76c	Touches R and B; F	30.00
344 o	R77c	Touches T; SON blue HS; VF	50.00
345 o	R79c	Touches R; LR corner rounded; light HS; F/VF (ph)	80.00
346 o	R80c	Touches T and L; HS; fresh and F (ph)	60.00
347 o	R83c	Close L; HS; fresh and VF	40.00
348 o	R86c	Touches T; F	20.00
349 o	R87c	Touches L and B; F/VF	45.00
350 o	R90c	Uncanc.; pinhole, pulled perf; F+ (ph)	80.00



350



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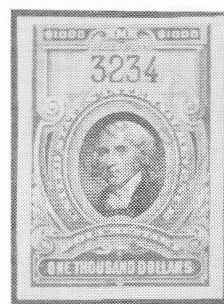
25 o	R91c	Couple blunt perfs; bright and VF	15.00
25 o	R92c	Touches B; few blunt perfs; F	15.00
25 o	R93c	Centered; fresh and XF	20.00
25 o	R94c	Touches L; blunt perf; F/UF	50.00
25 o	R95c	Close T and R; blue light HS, VF	30.00
25 o	R96c	1 pulled perf; UF	20.00
25 o	R98c	Touches T and R; pulled perf; bright & F	25.00
25 o	R98c	Extra perfs T, A and B; F	25.00
25 o	R100c	Light crease; light MS; VF (ph)	80.00
25 o	R100d	Stk; touches B; paper split on rev; fresh and VF (ph) r	125.00
361 o	R101c	Close B; small thin; F (ph)	85.00
362 o	R103	Centered; thin; UF	25.00
363 o	R105-6	R105 touches T; R106 touches R and B; both w/HB ccl; F	57.00
364 o	R106	Touches R; colorless HB does not cut; VF	45.00
365 o	R108	Close T; light blue HS; VF+ (ph)	25.00
366 o	R113	Close T and R; light blue HS; VF	45.00
367 o	R114	Small thin; HB ccl doesn't cut; F/UF	27.50
368 o	R116	One pulled perf; pretty; VF	25.00
369 o	R117	Light blue; centered; "X" pen ccl; VF	22.50
370 o	R120	Horiz. pair; close at T; light MS; VF	30.00
371 o	R122	Cuts B; close R; blue HB; F (ph)	120.00
372 o	R125	Close T, touches R; F/UF	30.00



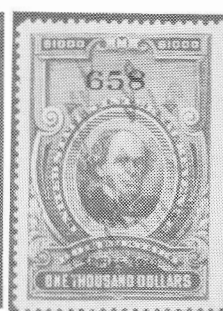
373 374

386

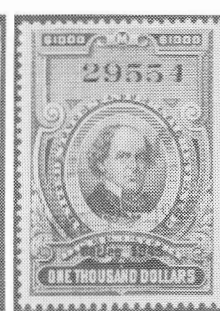
373 o	R130	Clipped T, thin, cleaned MS; F (ph)	300.00
374 o	R131	4 margins; repaired full horiz tear; VF appearance (ph)	325.00
375 o		2nd thru 5th issue; 109 stamps incl. R114, R145, R148; mixed condition; duplication; CV \$92.30	EU \$25
376 o	R134	Close T; light pen ccl; VF	20.00
377 o	R136	Close R; looks uncanceled; sm thin; VF	27.50



389



392



394

378 o	R138	Close L; colorless HB does not cut; bright color; UF	27.50
379 o	R141	Light MS; UF+	17.50
380 o	R142	Centered; colorless HB, pulled perf; bright color; UF	45.00
381 o	R143	Close R; embossed; microscopic pin hole; fresh and UF	27.50
382 o	R145	Touches B; sm thin; tiny pin hole; pretty; UF	18.00
383 o	R146	Cuts L; touches B; small thin; F/UF	30.00
384 o	R147	Close T; circular ccl barely cuts; very bright; UF	30.00
385 o	R152c	Close L and B; F/UF	32.50
386 o	R160	Close R; uncanceled; VF (ph)	75.00
387 o	R163a	Vert. pair, imperf. horiz.; uncanc.; VF	7.50
388 o	R176	Touches B; uncanceled; F	22.50
389 o	R181	4 good/large margins; light cc; VF (ph)	90.00
390 o	R188	Close B; F	9.00
391 o	R308	Cut cancel; SE R; centered; UF	17.50
392 o	R310	Cut cancel; SE R; centered; VF (ph)	115.00
393 o	R408	Uncanceled; VF	10.00
394 o	R435	Staple holes; SE R; centered; VF (ph)	70.00
395 *	R733	Plate B/4; NH; VF	15.00



396



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402



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420

396 o	RB6b	Cuts T; heavy thin; light MS; F (ph)	70.00
397 o	RB11c	Large margin R; uncanceled; VF	30.00
398 o		No lot	
399 o	RB16b	4 margins; rough perfs; red HS; VF (ph)	65.00
400 o	RB20	SE R and B; HS; F/UF	45.00
401 o	RB226	SE R and B; HS; VF	25.00
402 o	RB260	SE T and B; cut cancel and HS; VF (ph)	65.00
403 o	RB307	SE R; centered; cut ccl & HS; VF	20.00
404 *	RE1-14	Perfs cut on a few; OG	22.55
405 *	RE30	4 margins; uncanceled; F/UF	15.00
406 *	RE31	OG; touches B and L; F	40.00
407 *	RE32/52	RE32-36, 41-43, 52; uncanceled; F/UF	15.95
408 o	RE33/50	RE33, 39, 42, 43, 50; F/UF	10.00
409 o		Touches L; F	20.00
410 o	RE43/103	RE43, 77, 80, 90, 96A, 102A, 103; F/UF	16.70
411 o	RE164	Centered; few staple holes; F	30.00
412 *	RF27	Vert pair; NH; A.P.C.CO. printed ccl; VF	open
413 *	RF29	Cuts T; K.P.P.C/CO. printed ccl; F (ph)	75.00
414 *	RG38-41	2 RG38, OG/NH; perfs cut on 1 RG38 & 41	50.00
415 *	RG38	B/4; cuts at L; NH, F	34.00
416 *	RG39	B/4; UF	34.00
417 *	RG42	B/4; UF	40.00
418 *	RG42-43	RG42 touches R; NH; F/UF	16.00
419 *	RG58-64	NH; UF	10.05
420 o	RG130	SE R; uncanceled; centered; XF (ph)	30.00
421 o	R310	4 margins; F/UF	10.00

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is other
R 114

431



434



422 o	RJ11	4 margins; F/UF	12.00
423 *	RJA13	Cuts B; NH; F/UF	10.00
424 o	RK11, 17	Both on piece, RK11 w/Lausanne, Switz. HS, RK17 w/Sofia, Bulgaria HS; both embossed; both w/SE	41.75
425	R023b	Cuts R; 2 mm tear; thin; F/UF appearance	35.00
426	R039d	2 rounded corners; thin; VG (ph)	130.00
427	R039d	UR corner fault; thin; VG (ph)	130.00
428	R055a	3 diff dates; Dec 1, 1877, Nov 1, 1878, Dec 2, 1878; XF	52.50
429	R058d	Horiz pair; close R; VF	8.00+
430	R098a	2 rounded corners; sm tear; printed TG&B /July/1867 ccl (inv.); F	17.50
431	RS73b	Touches T & L; F (ph)	60.00
432	RS117d	Center portion of stamp, top and bottom tabs missing; F	25.00
433	RW1	No gum, uncanceled; F; used CV	60.00
434	RW2	No gum, uncanceled; SE L; F (ph) used CV	110.00
435	RW5	No gum, uncanceled; SE L; F; used CV	25.00
436 o	RW17/23	RW17-20, 23; each used on Wash. state fishing & hunting licenses; 4 have state elk hunting stamps	26.00
437 *	RW45	NH; centered; VF	10.00

REVENUES ON DOCUMENT

440	R1c	Horiz. pair; on 1864 Adams Express Co. Army & Soldiers Package Exp. receipt; doc. has defects, still attractive	EV \$7
441	R15c	On 8 x 10.5 page from Thompson & Co's American Express receipt book, Jan. 1865; R15c next to each of 5 entries; 1 stamp w/piece missing	EV \$8
442	R15c	Large 1/20/70 Wells Fargo, SF, First of Exchange, w/20c Calif. Rev (D185), both w/blue WF oval HS; "IN U.S. GOLD COIN" red HS; XF	EV \$50
443	R15c	Receipt; Oregon Stage Co., Albany, OR; for boarding horses and stable rent	EV \$14
444	R15c	On 6 diff invoices & billheads; plumbing fixtures, livery stable, fish & groceries, furniture, sugar dealers; 3 w/HS, attractive group	EV \$25
445	R15c	On 2 NYC RR vouchers; 1 for taxes at Tonawanda, NY; other for services at Boston	EV \$15
446	R15c	Promissory note, Chicago, with green vignette of wagon maker; attractive	EV \$8
447	R23d, 69d	Both silk, tied with light RR cancel (P-24) to large \$1000 Pennsylvania Canal Co. bond; crisp and fresh; XF	EV \$30
448	R27c	On Jan, 1865 printed form "Proof of Publication", affirming that probate notice appeared in Dodgeville, WI "Chronicle"; notice attached	open
449	R44c	On 10.5 x 5.5 in. Mutual Benefit Life Ins. Co. scrip dividend; light HS (M-74K-1); sm piece missing B of doc.; vignette of storks; attractive	EV \$12
450	R44c	On large stock cert, Riverside Improvement, Co., Chicago; large canal vignette; quite attractive; file folds	EV \$20
451	R68c	Montreal & Champlain RR HS (M-15A) on customs entry form, Rouses Point, NY; fine strike, stamp cuts at	open
452		56 docs w/revs, mostly diff; Civil War thru later includes RV's, drafts, checks, notes, etc; diverse group	EV \$38
453		8 stock sales slips, Carlisle, Mellick, NY; 20 federal and state revs; 20 diff.	open
454		5 diff. express receipts, 1862-69; all w/o stamps as issued; Adams Express and United States Express	EV \$17
455		3 diff. express receipts, 1849-56; Wells & Co., Wells, Butterfield & Co., etc.; fancy or illustrated	EV \$12

CANCELS

460	R5c/6c	3 R5c, 2 R6c plus 1 Calif rev.; clean Wells Fargo HS, all but 1 SON; incl. SF and Virginia City	EV \$18
461	R24b/24c	R24b (2), R24c (1) each w/SON Wells Fargo cancels, blue, black and red; scarce on 5c denom.; CV \$15.10	EV \$20
462	R24c, 27c	Both w/American Exp. HS; R24c with light strike AM-19; R27c with sharp strike AM-5 (AE Co.)	open

463	R25b	Vert. pair; each w/SON blue Ad. Ex. Co. circular HS (AD-3E); F	40.00+
464	R25b	Vert. pair; each w/SON 4-line red ADAMS/EX/CO/JUN 1/1863 ccl (AD-1), listed in Beaumont as printed; usual clipped vertical perfs	40.00+
465	R44c	SON blue VF HS LaCrosse G. M. Co. (gold mining)	EV \$9
466	R44c	SON VF HS M. S. M. Co. of Nevada (Manttan Silver Mining Co.);	EV \$9
467	R44c	SON F HS Ontario Steamboat Co. (Miller 0-2); VF	EV \$7
468	R48b	SON VF HS J. P. Morgan & Co.; June 16, 1863; narrow imperf margins;	open
469	R50c	XF 4-line HS EVERETT/PETROLEUM CO./FEB 23/1865; stamp cuts T and R;	20.00
470	R92c	Sharp split HS Indianapolis & Cincinnati RR Co. (1-2); stamp close T & L;	15.00
471	R162	75, all RR or express cancels; 2 printed (incl. Fremont, Elkhorn and Missouri Valley RR); rest HS	EV \$35
472	RB14a	B/6; multiple VF circular HS Humphreys Hom. Med. Co.; VF	31.00+

REVENUE STAMPED PAPER

480	RM3	Sharp impression; on 1756 debt judgement; split along file folds; quite attractive	110.00
481	RN-B1, G1	Checks; RN-B1 No. Penna. RR Co., small RR vignette; RN-G1 Nat. Commercial Bank, Albany, NY, ornate w/vignette	EV \$10
482	RN-B1/X7	14 checks with RN's (9) on rev. stamps; 1874-1901; some ornate	EV \$16
483	RN-B2	Check; NB of North America, NY; Dakin, Olcott & Co.; VF	25.00
484	RN-B3	Check; NB of North America, NY; C. C. Parks; VF	30.00
485	RN-B5	Check; NB of North America, NY; C. C. Parks; blue on white; VF	25.00
486	RN-B5	As above but blue on red; VF	25.00
487	RN-B6	Check; American NB, NY; Marsh & Co.; 2 punched holes not affecting RN; F	25.00
488	RN-B16	Check; Bank of Calif., SF; Northern Pac. Transp. Co.; steamship vignette; VF	12.50
489	RN-B16	Check; Tallant & Co., San Francisco; brown on white; fancy; VF	12.50
490	RN-B17	Check; same as lot 488; signed by Chas. Burnham ex SF mayor and steamboat capt.	12.50
491	RN-B20	Receipt; A. T. Stewart & Co., NY; fancy printer; unused; VF	EV \$10
492	RN-C1/G1	RN-C1 (2), RN-G1 (3); all Central NB, Rome, NY; vignettes of Justice or bank building, different colors	EV \$15
493	RB-D7	Check; same as lot 488; VF	7.50
494	RN-F1/X7	Checks; RN-F1, G1, X7; National Mount Bank, Quincy, MA; attractive vignette	EV \$20
495 *	RN-G1	Check; Wm. H. Seward, Jr. & Co., Auburn, NY; Bankers; son of Lincoln's Secy of State; unused; VF	EV \$12
496	RN-L3	Check; Uncas NB, Norwich, CT; Champion Bissell; green on white; fresh and VF	10.00
497	RN-L3, L10	Checks; RN-L3 No. Penna. RR, Phila; RN-L10, First NB, Cooperstown, NY	15.00
498	RN-L6	Check; Penn NB, Philadelphia; Northern Liberties Gas Co.; VF	65.00
499	RN-L10	First NB, Cooperstown, NY; Leatherstocking vignette; VF	5.00+
500	RN-P5	9.5 x 5.5 in. Chicago, RI & Pacific RR bond receipt agreement; R15c on rev. w/MS ccl C-15H; 11/1/66 date 18 mos. prior to earliest use in ARA handbook	EV \$50
501	RN-W2, P5	Both on large Holly, Wayne and Warren RR \$1000 bond; brown, green and black; 3' repair on reverse; large RR vignette	EV \$50
502	RN-X7	Trial impression on plain paper, printer's waste; VF	open
503	RN-X7	As above but tête beche pair; VF	open

TAXPAIDS

510	TA10/T6654	Cigarette, cigar, tobacco, 35 diff.	14.20
511	TF260A	Dresses & soiling; plus 1890's Meat Inspect Stamp	14.00+
512		Exportation Stamp for Tobacco and Snuff, sheet of 4; punched remainder	open



520

32.00

513	1935 Potato Tax Exempt; exploded booklet panes of 12 w/covers; 2 lbs and 50 lbs; NH; EV \$15-20	open
BEER STAMPS - CV according to Priester		
514	16B Close margins; 1870 HS; F; CV \$3	EV \$15
515	31-33 HS cancels; sm faults; CV \$6.75	EV \$20
516	36 3 margins; F; CV \$3	EV \$12
517	36 4 margins; some soiling; corner repair TL; Nat. Bank Note Imprint T & B; CV \$5	EV \$30
518	37 4 margins; repairs; CV \$20	EV \$40
519	40B/51B 40B; 400; 51B; fine; CV \$6.50	EV \$15
520	84D 4 margins; crease, o/w fine; dull medium blue; see Priester pg 75-6; CV \$65 (ph)	EV \$250
521	State revs, 20 diff (9 KS, 4 TX, 3 NY, 2 DC, 1 MD, 1 OH)	open
522	Porto Rico; 1902 Excise Tax; \$5 ultra- marine; wmkd; unlisted o/p "COFFEE INSPECTION"; usual PC	open

FOREIGN REVENUES - estimated value is that of the consignor

530	Brazil; "Deposito"; 100/100,000 R; 16 diff.	open
531	Burma; 3 Indian hundi; 1 Victoria; 2 Ed- ward 11 revs; on doc, used Tounpoo; also 5 Royal Bank Scotland receipts for money wired; rev. usage of Scott GB 261	EV \$16
532	Chile; Consular revs.; 20c/50 pesos; 6 diff.	open
533	Finland and Latvia; 9 diff; used	open
534	Great Britain; 4 pence impressed rev. stamp on complete 4-page issue of Nov. 1, 1917 London Morning Chronicle; neat	EV \$20
535	India; 1872 Court Fee; 30/40 R; 11 diff; B & H 155/171, CV 15 pounds; PC	open
536	India; Court Fee; 1a/6R; 8 diff; B & H 179/192, CV 13 pounds; mostly PC	open
537	India; 1868 Small Cause Court; 1a/5R; 13 diff; B & H 1/13, CV 21 pounds; PC	open
538	India; 1868 & 1905 Special Revenues; 1a/ 30 R; 24 diff; B & H 13/33 & 41-45; CV 12.50 pounds	open
539	India; 1863 Share Transfer; 4a/20R; 9 diff; B & H 4/15, CV 61.50 pounds	open
540	India; 1860-1 Foreign Bill; 11 diff; B & H 1/12, CV 16.50 pounds	open
541	India; 1982/1904 o/p on 1861 Foreign Bill; 5 diff; B & H 22/31, CV 25 pounds	open
542	India; 1904 Foreign Bill; 2a/3R; 5 diff; B & H 32/88, CV 11 pounds	open
542a	Lots 535-542 as one lot	open
543	Israel; West Bank health stamp, 0.80 ag., obsolete; rare, 4 copies w/tabs	EV \$20
544	Jamaica; 1898 (3), 1908 (4), KGV (6), QE II (6); 19 diff; B & H 4/50, CV 73 pounds	open
545 o	Palestine; 1918 Court Fee; 7 values from 5/500 mils	EV \$14
546 o	Palestine; w/o indication of currency; w/upright royal cypher wmk; 6 val compl	EV \$55
547 o	Palestine; same as above w/inverted wmk; 6 val complete	EV \$60
548 o	Palestine; Mandate Court Fees, in GHIRSH piasters; wrong Arabic letter; w/up- right royal cypher wmk; 5 val complete	EV \$55
549 o	Palestine; same as above w/inverted wmk; 5 val compl.	EV \$55
550 o	Palestine; 2 mils Court Fee	EV \$10

551 o	Palestine; 10 piastres, gold ovpt typo- graphed on 5a purple	EV \$15
552 o	Palestine; H.J.2. railway tax, s/3; one w/error (MII, instead of MII.)	EV \$25
553	Russia; 12 diff; Michel listed, mostly used; CV 120 DM	EV \$15
554	Russia; 35 diff; Forbin listed, used; General revs; court fees, police, resi- dent permits, hospital & theater tax	EV \$20
555	Russia (Soviet); 20 diff; mostly used	EV \$15
556	Russia; Tobacco revs., 2 1/2 and 5 Rubles; used	EV \$15
556a	Lots 553-556 as one lot	EV \$65
557	So. Rhodesia; 2 D.O. Gold Mine docs; large chk, 1941, emb. So. Rhodesia 1d & 2 se-tenant prs South Africa Scott 23; also stock cert. w/#30 (\$100) and #20 (\$50) So. Rhodesia revs.	EV \$28

**AUCTION 29
Prices Realized**

Following are prices realized for Auction 29. Lots not shown
did not receive bids were returned or withdrawn, or bids were
rejected under Rule 2.

1	5	2	34	6	12	7	16	10	12	12	30
13	45	15	5	17	5	18	25	10	6	21	5
22	36	24	5	25	7	26	12	27	7	28	30
29	34	30	16	32	30	33	32	34	32	35	30
39	39	40	8	41	15	42	10	44	3	46	14
44	32	48	7	49	18	50	8	52	3	53	24
44	20	55	7	56	18	57	21	58	11	59	54
60	68	61	11	62	16	63	8	64	7	65	27
66	6	67	32	68	9	70	16	72	34	73	50
80	35	81	24	83	9	84	7	85	23	86	11
87	11	88	7	90	6	91	9	92	15	94	13
100	19	101	28	102	12	103	5	104	16	105	20
106	24	107	20	108	20	109	8	110	10	111	7
112	15	113	10	114	15	115	2	116	7	117	16
119	10	119	5	120	42	122	58	123	44	124	5
125	13	126	5	127	34	130	70	132	24	133	28
134	23	135	14	137	14	137	12	138	7	139	26
140	5	141	21	142	7	143	13	144	11	145	8
146	18	147	20	148	15	149	22	150	17	151	12
152	6	153	15	155	26	156	10	160	15	161	10
162	9	163	14	164	12	165	11	166	15	167	13
168	8	169	24	170	18	171	32	172	19	173	12
174	12	175	15	176	6	177	40	178	8	179	7
180	1	181	15	182	6	183	8	184	6	185	9
186	14	187	32	188	32	189	6	190	20	191	32
192	16	193	13	194	12	195	13	197	12	197	26
198	42	199	6	200	5	201	15	202	11	203	16
206	5	210	5	211	6	212	6	213	6	214	6
215	6	216	5	217	9	218	5	219	6	220	11
222-233	200		5	234	250	236	6	237	10	239	14
241	8	242	8	243	9	244	5	245	5	246	15
247	5	250	8	251	240						
Total bidders				91				Total lots			
Successful bidders				70				Lots sold			
Lots returned or withdrawn				5				235			
								199			

Most popular lots - 80 (11 bids); 65 and 198 (10 bids)

Unlisted Manitoba Search Fee Find

MG-5551 No. A 144287 Good For ONE SEARCH 75 MORDEN L. T. O. Cents Void if Stub Detached	MG-5551 No. A 144287 This Stub is Your Receipt ONE SEARCH 75 MORDEN L. T. O. Cents Not Good For Search
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MG-5551 No. A 410232 Good For ONE \$100 SEARCH MANITOBA L. T. O. Void if Stub Detached	MG-5551 No. A 410232 This Stub is your Receipt ONE \$100 SEARCH MANITOBA L. T. O. Not Good For Search
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by E.S.J. van Dam, ARA

Two different Manitoba Search Fee stamps have been recently discovered. They are obsolete and at least 5 years old. The first is a 75¢ two part stamp inscribed "MORDEN" for use only in the small town of Morden. The other is inscribed "MANITOBA" and was good anywhere in the province; this variety exists in 75¢ and \$1 values.

The stamps are printed on thin card without gum. The 75¢ Manitoba stamp is perforated. They were printed in booklet panes of 5 in red and black. The left portion is red with black serial number and the right half is black with a red number.

(Mr. van Dam indicates that he has these stamps available for sale. Contact him directly, his ad appears in this journal.)

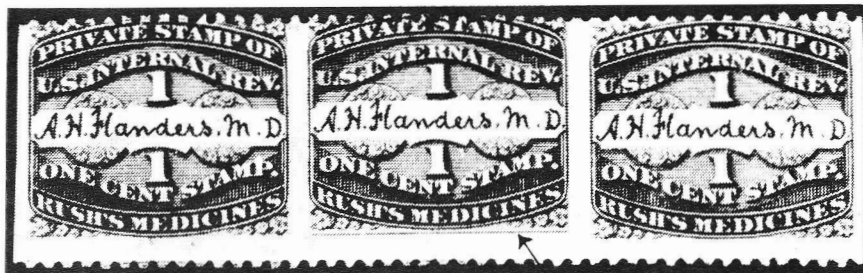
Frame Line Plate Variety of the Dr. A.H. Flanders Private Die Proprietary Medicine Stamp *occurrence on pink paper*

by Andrew P. Ferry, ARA

In 1973, Richard Riley reported the occurrence of a newly recognized major variety involving the Flanders private die proprietary medicine stamp, RS87 (Riley, 1973). It involved one stamp in a strip of four on watermarked paper and consisted of a bold frame line at the bottom of the stamp, about 0.3 mm from the design. Riley speculated upon the origin of the line, which was quite unlike the layout guide lines that are occasionally observed.

Later in 1973, Loren Thompson reported an identical frame line variety occurring in one stamp of a strip of four, but on silk paper (Thompson, 1973). He and Dr. Riley concluded that the variety occurring on silk paper and on watermarked paper came from a plate prepared by the National Bank Note Company.

I have since acquired an example of the identical frame line variety, this occurring in one stamp of a horizontal pair on watermarked paper. But of



RS87c. A bold frame line, indicated by an arrow, traverses the middle stamp just below the bottom of the design. (Courtesy of Michael E. Aldrich)

greater interest is the detection of the same frame line variety on pink paper. In the mail auction held by Michael E. Aldrich on November 28, 1983, lot number 797 was a strip of the Dr. Flanders stamp, described as follows: "RS87c, Pink, Horiz. Strip of 3, proof-like impression, fresh, tiny perf. thin, in at T., very scarce...."

The lot was illustrated (Figure) and shows clearly a frame line variety identical to the one described originally by Riley on watermarked paper and

subsequently by Thompson on silk paper.

References

- Riley, R.F. A Major Variety of the A.H. Flanders Private Proprietary Stamp. *The American Revenuer*, 27:17-18 (March), 1973
- Thompson, L.B. Verification of A.H. Flanders Private Proprietary Stamp #RS87d. *The American Revenuer*, 27:174 (December), 1973

Request for Help

Your Editor has received a request for help in finding information (by referral from an ARA member) from the Consortium On Financing Higher Education. The inquiry came from Theodore Bracken who is in the Consortium's Washington office. He writes as follows: "I am interested in obtaining information concerning the background and history of the U.S. Savings Bond Stamp program that I recall participating in as an elementary school student in the early 1950s. I am particularly interested in the legislative, regulatory, and marketing history of the program and I would be pleased if anyone familiar with such details would contact me at the number and address below or direct me to appropriate literature on the subject. My interest stems from a desire to explore the feasibility of developing a national savings stamp/bond program aimed specifically at encouraging

T.E.O. Ouest

In the February TAR, there is a question about a stamp overprinted "T.E.O. Ouest." I don't have the answer since I never saw one of the overprints, but I have some ideas.

First of all, the stamp is for the benefit of the Hejaz railroad, issue of 1914; and apparently has nothing to do with the Ottoman Public Debt Administration, which was a civilian and international enterprise designed to liquidate the Ottoman debt (after the 1875 bankruptcy) in a negotiated and orderly fashion. Secondly, the overprint was undoubtedly applied by the French and means "Territoires Ennemis Occupes" and "West." The T.E.O. overprint can be found on the postage stamps of the period, for example CILICIE, and was later modified to O.M.F. In the area of international relations, there was probably a very fine difference between being an occupied enemy territory (T.E.O.) and being under (French) military occupation (O.M.F.).

William Ittel, ARA

parents and children to save for college.

"I am a public policy analyst associated with a non-profit consortium of colleges and universities across the country and I have been unable to locate the information I need to better understand the various pros and cons of the now defunct savings stamp

program. Please contact: Ted Bracken, Consortium on Financing Higher Education, 3700 Massachusetts Ave., NW, Suite 21, Washington, DC 20016, Telephone (202) 625-2011."

(It should be noted that the information requested above would also make a very good article for this journal...KT)

Germany:

Tax Banderols for Sparkling Wine

by Martin Erler, ARA

A tax on sparkling wine from grapes, other fruits or similar beverages was imposed by a law of May 9, 1902. On July 1, 1902, banderols or strip stamps were issued to indicate payment of this tax. Bottles without the stamps were subject to confiscation and the dealer was severely punished.

Sparkling wine produced in Germany was sealed with two types of banderols (a) for sparkling wine made from grapes taxed at 50 Pfennigs per bottle (425 to 850 ml) and (b) for sparkling wine made from other fruits (without

grapes) taxed at 10 Pfennigs per bottle. Half bottles (230 to 425 ml) were taxed half the amount and smaller bottles at one-fourth the rate. Sparkling wine imported in bottles on which customs had been paid there was no additional tax charged.

(Note: Illustrations are slightly reduced and show less than the full stamp. The rectangle showing the bottle size and/or the value was in the center portion of the stamp. The end of the stamp not pictured was almost identical to the end which is shown.)

Issue of 1902



Perforated 11-1/2 or 14-1/2; unwatermarked.

a) for sparkling wine from grapes

6 Pf	1/8 bottle	Gray	(26cm long)
12 Pf	1/4 bottle	(unknown)	(26cm long)
25 Pf	1/2 bottle	Brown & yellow brown	(30cm long)
50 Pf	1/1 bottle	Blue green & light green	(36cm long)
1 M	2/1 bottle	Red & orange	(36cm long)

b) for sparkling wine from other fruits

2 Pf	1/4 bottle	(unknown)	(26cm long)
5 Pf	1/2 bottle	Light green	(30cm long)
10 Pf	1/1 bottle	Carmin & light carmin	(36cm long)
20 Pf	2/1 bottle	(unknown)	(36cm long)



c) for imported sparkling wine, customs paid

Inscribed "Verzollter Schaumwein," Blue green & light Green, (36cm long)

Issue of 1907

Same as series of 1902 on paper watermarked with quatrefoils.

Issue of 1909

Some of the banderols were issued without value indication and partly with new colors. Perforated 14-1/2, watermarked quatrefoils.

1/8 Flasche	(unknown)
1/4 Flasche	Blue green & light blue green
1/2 Flasche	Violet & lilac



1/1 Flasche

Violet & lilac



Sparkling fruit wine inscribed "Fruchtschaumwein."

1/1 Flasche

Brown & light brown

1914/1918

During the war years the tax rate was raised.

1,50 M

1/2 Flasche

Blue green & light green

3 M

1/1 Flasche

(unknown)

1920

In 1920 the tax was increased again. The preceding issue was overprinted with the new value in red.

6 M on 1,50 M

1/2 Flasche

Blue green & light blue green

12 M on 3 M

1/1 Flasche

(unknown)

1924

With the new currency after the inflation in 1924 new banderols were issued. Perforated 14-1/2, watermarked with quatrefoils.

0,50 RM

1/2 Flasche

Dark blue & light blue

1 RM

1/1 Flasche

Dark blue & light blue

Literature in Review

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenue or cinderella stamps who wish their works reviewed should forward a copy to the Editor, The American Revenuer, Rockford, Iowa 50468-0056. A second copy for the ARA library would be appreciated.

Les Timbres Fiscaux Cantonaux de Fribourg by Denis Gainon and Robert Hürlimann. Size A5 (15 X 21 cm), 40 pp, card cover, xerographic repro. Published by the Study Circle for Fiscals of the Swiss Postal Stationery Collector's Society, c/o Robert Hürlimann, Grünweg 2, CH-2502 Biell/Bienne, Switzerland. Price Swiss Fr. 10.

This is an all new catalog for the fiscal stamps of the Canton of Fribourg, it is the first complete and up to date catalogue listing issues issued in the 1970s. The authors indicate that for the years 1958 to 1971 alone there are ten new issues with 36 different stamps never described before. In all 13 issues of stamps are described, illustrated and priced in Swiss Francs.

The book is written in fairly easy to understand philatelic French. Few collectors should have difficulty with the listings. An important part of this publication is the five page introduction which is to give the collector a basic knowledge of the legal foundation of the various taxes. Here the language can become a barrier.

Presentation is extremely neat, being reduced size typewriting. Illustrations are also in reduced size; they serve to identify the various stamps and varieties although larger halftoned

pictures would have helped. This publication joins others by Mr. Gainon for the Cantons of Genève and Neuchâtel. Collectors would do well to encourage the authors to continue with this series.

K. T.

Index to The Cinderella Philatelist 1961-1985 and to The Private Post 1977-1985 compiled by Ian D. Crane., ISBN 0 9503811 2 8. 128 pp, 14 X 21 cm, card covers. Published by Cinderella Stamp Club, London, as Handbook No. 6. Available from Mark Dorman, 35 Smith Street, London SW3 4EP with checks payable to The Cinderella Stamp Club for £5.00 plus £1.00 for postage (surface overseas).

Covering volumes 1 to 25, this index lists and cross indexes (an average of three entries per reference) the major articles which have appeared in the first 100 issues of *The Cinderella Philatelist* and additionally the first eight issues of *The Private Post*. There are six pages of introductory material containing comments about methods used and various facts about the publication such as editors, pagination, cover price, whole numbers and numbering errors.

This index was compiled with the aid of a word processor which did the alphabetizing. Text was printed out on A4 paper by a letter quality printer then reduced to the same format as *The Cinderella Philatelist*. The author comments that if typesize were adjusted to that of the CP, the index would be about 6% of the size of the publication indexed—within standards for a detailed index.

In all a valuable and useful addition to the literature of the revenue/cinderella area of philately.

K. T.

The Revenue Stamps of the Channel Islands by John Simpson. 84 pp., 14 x 22 cm, card cover. Available from the publisher, the Channel Islands Specialists' Society, O. J. Simpson, 63 Ravensbourne Gardens, Clayhall, Ilford, Essex IG5 0XH UK for £5, US\$8 (currency) or US\$14 (check) surface mail included. Add \$3 for airmail; or Unitrade Associates, Box 172, Station A, Toronto, Ont Canada M5W 1B2 (price unknown).

This book is subtitled as "A story of the Stamps and their Usage." The book attempts to put down for the record all known details about the revenue issues of Jersey, Guernsey and Alderney. The text portions of this book are about as long as are the actual listings of stamps, detailing political and legal history of these issues as well as their philatelic history. Cancellations, usage of revenue stamps for postage and on documents are all illustrated and discussed.

The listings of the stamps are of a standard catalogue nature. All of the varieties are illustrated and almost all of them are priced in Sterling. Many of the newer issues for various types of social insurances are not priced since there is little collecting activity and market prices could not be determined. Text is typewriter composed and all illustrations are halftones. Reproduction is by offset.

(Literature—continued on page 58)

German Sparkling Wine Stamps—continued



Fruchtschaumwein

0,20 RM

1/1 Flasche

Orangebrown & black

Other values of these banderols should exist. Their use was discontinued in 1928.

Early Bingo Stamps Discovered

by William A. Smiley, ARA

Carrier Unit Number 629344

Make of Vehicle Ford

Serial Number N75FU865788

Signed Carrier UNITED VAN LINES, INC.

By *William A. Smiley*

Fee \$5.00
52779

TYPE OF VEHICLE:
☐ Pick Up ☒ Tractor
☐ Panel ☐ Stake Body
☐ Van ☐ Dump Truck
 State of Vehicle registration

N.H.P.U.C. REGISTRATION NO. 21195
INTERSTATE COMMERCE 1968

Date 6/21/68 By *W.A. Smiley*
Not valid unless Decal is attached.

Carrier Unit Number 629344

Make of Vehicle Ford

Serial Number N75FU865788

Signed Carrier UNITED VAN LINES, INC.

By *William A. Smiley*

Fee \$5.00
52779

TYPE OF VEHICLE:
☐ Pick Up ☒ Tractor
☐ Panel ☐ Stake Body
☐ Van ☐ Dump Truck
 State of Vehicle registration Missouri

N.H.P.U.C. REGISTRATION NO. 13279
INTERSTATE COMMERCE 1969

Date 1/2/69 By *W.A. Smiley*
Not valid unless Decal is attached.

In the July-August, 1984, issue of *The American Revenuer* (38:7, whole Number 367) an article appeared from this author concerning bingo stamps. These stamps are issued by the U.S. States to interstate motor carriers to show that the carriers are properly registered in that state to carry goods for hire.

The article illustrated a uniform cab card to which the stamps were affixed. The uniform cab cards were first used in 1971 or 1972. No explanation was offered as to how the stamps before 1971 or 1972 were used. (A listing accompanied the original article which was compiled by Ken Pruess, Doug Berryman and this author.)

The accompanying illustrations tend to show that the early bingo stamps were affixed to small state issued registration cards or certificates. The stamp on these illustrations are described as follows:

New Hampshire

- 1968 Green (black serial numbers) on white
- 1969 Blue (blue serial numbers) on white

North Carolina

- 1969 Black on green

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
State House Annex, Concord 03301
REGISTRATION OF INTERSTATE VEHICLE

Certificate of Registration of motor vehicle herein described for operation in Interstate Commerce in the State of New Hampshire pursuant to R.S.A. 375-B:23.

(Please Print) 1968

Carrier UNITED VAN LINES, INC.
St. and No. No. 1 United Drive Zip
City and State FENTON MO 63026 Code

This registration expires December 31, following date of issue.

The obverse side of the New Hampshire cards.

GAS 1272
NORTH CAROLINA DEPARTMENT OF REVENUE
GASOLINE TAX DIVISION—RALEIGH, N.C. No. 35064
REGISTRATION CARD FOR 1969
NOT TRANSFERABLE 629344 EXPIRES DEC. 31, 1969

NAME & ADDRESS
UNITED VAN LINES INC
1 UNITED DR
FENTON MO

MAKE FORD SERIAL NUMBER N75FU865788

1969 N.C. STATE IN WHICH REGISTERED MO

THIS REGISTRATION CARD AND THE CORRESPONDING IDENTIFICATION MARKER HAVE BEEN ASSIGNED TO THE OWNER OF THE VEHICLE DESCRIBED ABOVE TO OPERATE IN THE STATE OF NORTH CAROLINA IN ACCORDANCE WITH THE PROVISIONS OF THE HIGHWAY FUEL USE TAX ACT
THIS CARD MUST BE CARRIED WITH, AND THE IDENTIFICATION MARKER DISPLAYED, ON THE VEHICLE.

Literature

—continued from page 56

Catalogo Generale Delle Marche Da Bollo Italiane by Paolo De Magistris. 144 pp, A4, hardbound. Available from Cartomania (Saverio Tropiano), Via Dante 2/91, 16121 Genoa, Italy. Price indicated on dust jacket is 40,000 Lira.

This magnificently printed book is based upon the work of the author's father Leone De Magistris. Only two one-half pages are devoted to a preface and introductory material. The issues of the various Italian states, the Kingdom and various republics are included. National Social Insurance stamps as well as some tobacco and some alcohol issues are listed. All listings are illustrated with very high quality full sized photos and are all priced. Text is all in Italian but this should not be a problem since there is little other than philatelic descriptions and colors given.

The original De Magistris catalogue has been out of print for quite a number of years. This new volume should be widely welcomed by collectors of this area.

K. T.

Adhesive Revenue Stamps of Hawaii: Their History and Use, by Randal E. Burt. 114 +x pp., 8.5 x 11 inches, card cover perfect bound. Published by the Hawaiian Philatelic Society, Box 10115, Honolulu, Hawaii 96816-0115. Available from the publisher for \$12.50 plus \$1.25 postage.

This book is a very thorough detailing of the Hawaiian revenue stamps, very thorough indeed when one considers how few stamps there were (only 18 major varieties). This

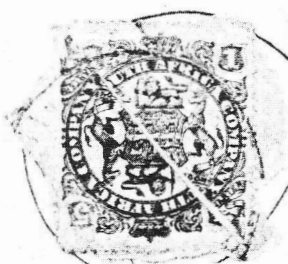
book is as much of a history of the various government offices, the office holders and a general look at life in late 19th century Hawaii as it is of the stamps. Reading the book one gets a feel of how things were at the time.

Each issue is examined and various documents, newspaper accounts and other references to them are noted. The stamps are listed unpriced but the listing is little more than a repeat of the Davey's listings. It was the author's intent to gather as nearly as possible all of the facts and figures as possible on Hawaii's adhesive revenue stamps. Undoubtedly this book will be the definitive reference for the revenue stamps of Hawaii as is the Meyer Harris book is for the postal issues. This is definitely a recommended book for revenue collectors; there is much good reading here.

K.T.

Provisionals

—continued from page 42

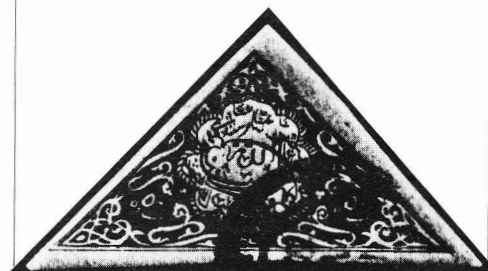


and blue (S.G. #35)! However, the 1896-97 issue does contain a 3 shilling value (S.G. #36). We can only surmise that the user could not conveniently obtain the 3 shilling value and thus neatly created his own with a straight razor.

Information Sought: Cape of Good Hope and an Unknown



The Cape of Good Hope revenue Barefoot second edition number 143 has been found with what appears to be a manuscript 5 Lb. surcharge. A reproduction of the stamp and a tracing of the manuscript on the stamp is illustrated. I found no reference to such a surcharge in the literature. Does anyone have any information?



Stamps of the design illustrated are known in orange, green, violet, red and dark blue. The illustration is of the dark blue stamp. Cancels are a double circle with all characters between the circles in arabic script. A date is in the inner circle. The only readable date is 1922. If anyone can supply more information please write to me via the Editor.

William Downing

PHILATELIC LITERATURE

Standard Catalogue of Canada and the Provinces

Sissons. 1969 edition.....\$3.00

Medicine Tax Stamps Worldwide

Griffenhagen. Many illus.....\$5.00

Adhesive Revenue Stamps of Ireland

James Brady. 1973 illus.....\$3.00

Series of 1941 Wine Stamps

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The American Revenue Association

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as ammended 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.

Milton G Chone 4449, 17 Bertha Lane, Avon, CT 06001, by Secretary. All US, Canada, GB and cols, world.

Mr Kitti Damrongvadhana 4445, 17/41 Soi Chokchairuammit, Wipaowadeerangsit Road, Bangkhen, Bangkok 10900, Thailand, by E Norman Lurch. Collector/dealer: Thai revs, postal seals and registration labels.

Edgar H Dehart, Jr 4443, Rt 3, Box 116, Blacksburg, VA 24060, by Eric Jackson. Fed and state ducks, state fish and game, conservation society stamps.

David W Grant 4457, 213 Woolwich Lane, St. Louis, MO 63125, by Eric Jackson, Italy and Latvia revs and related labels.

Boyd Hall 4446, 369 E (00 S, #112, Salt Lake City, UT 84111, by L Frederick Moose. Collector/dealer.

Aksel J Hansen 4450, Box 192, Viborg, SD 57070, by Dwight Dwornik.

David J Hirsch 4442, 47 Wendt Ave, Larchmont, NY 10538, by Eric Jackson. Collector/dealer, Hirsch Philatelics: US, Canada, Western Europe.

Stephen K Lehto 4451, 2720 NW Forest Ave, Beaverton, OR 97006, by Richard Friedberg. US revs, documentary, newspapers.

Dennis J Lesko 4456, RD 3, Box 386, Christy Rd, Eight-Four, PA 15330, by Alan H Boenning.

Sarath K Munasinghe 4447, 6.5 Welimada Road, Bandarawela, Sri Lanka, by Andrew Hall.

Ian W Pollard, 4444, 40 Riviera Dr, Southend on Sea, Essex SS1 2 QT, England, by Secretary. Collector/dealer.

Peter W W Powell 4448, 5502 Cary St. Rd, Richmond, VA 23226, by Michael Aldrich. US 19C revs.

Pierre Rene 4452, 3 Chemin des Ecoles, Auzeville, 31320 Castanet, France, by Maurice Lange.

James R Rucker, Sr 4453, 2061 E Teralta Circle, Cincinnati, OH 45211, by Eric Jackson.

Randall G. Seydel 4454, 4088 W Hawthorne Trace Rd, #103, Brown Deer, WI 53209, by Eric Jackson. Starting 19C US.

Dr Antonino Zappala 4455, Via Colle del Pino 1, 95126 Catania, Italy, by William G. Kremper. World fiscals, cinderellas, etc.

Highest membership number assigned on this report is 4457.

NEW MEMBERS

Numbers 4406-4422

RESIGNED

Janice M Alfano
Alexander M Arnt
William E Lukasik

DECEASED

Dr Robert M Buffum
Dr. Jose A Ferre
Dennis Osborn

DROPPED FOR NON-PAYMENT OF DUES

(See list following this report.)

MEMBERSHIP SUMMARY

Previous membership total	1526
Applications for membership	16
Resigned	3
Deceased	3
Dropped NPD	92
Current membership total	1444

DROPPED FOR NON-PAYMENT OF DUES

Final notices for 1987 dues were sent to all members with dues unpaid as of January 19, 1987. If your name appears on the following list, and you wish to continue your membership without interruption, please remit \$15.00 for 1987 dues to the Secretary, 701 S First Ave, Suite 332, Arcadia, CA 91006 U.S.A. **without delay.**

Thomas Ackerman
Alan W Andersen
Irv Arenberg
Ahmet R Argon
Paulo R Barata
Richard Barnett
William J Baughman
William H Bergner
Pieter H Beukes
Frank E Binns
Frederick J Bishop
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Marvin C Brown
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Ed Denson
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Randy S Dresdner
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 Rev Elroy Treit
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 Istvan Varga
 K T Varied
 Thomas V Vinnal
 Kimber A Wald
 Wallace W Walker
 Gary H Walston
 Teddy P Wicherski
 William P Zmich

Foreign Sales Notes

From Jim Giegerich

A revenue catalog is particularly important to the foreign revenue collector, especially when one can be found in the U.S. There are very few suppliers. That is why I am happy to announce that this office will stock foreign revenue catalogs for sale to ARA members. At present, I have the following catalogs in stock, prices include postage. All Erler catalogs are dual German/English language.

Germany

Erler/Norton	a. Vol I	Deutsches Reich/Bundesrepublik	\$ 11.50
	b. Vol II	German Colonies & Overseas Steamship Lines	4.00
	c. Vol III	German States: Analt-Kurhessen	15.00
	d. Vol IV	German States: Lippe-Wurtemberg	13.00
	e. Vol V	Danzig-Memel-Upper Silesia	11.00
	f. Vol VI	Saar	6.50
	g. Vol VII	Court Fees after 1945	8.00
	h. Vol VIII	German Occupation Issues 1914/1945	8.00
	i. Vol IX	Fee Stamps of Bavaria, 1957	8.00
	j. Vol X	General Municipal Fees	5.00
Erler/Jaedicke	k.	Municipality of Stuttgart	5.00

Austria

Erler/Hagen	a. Vol I	Doc., Adv., Cal., S.T. (1986 reissue)	12.00
Erler/Tkalcsics	b. Vol II	Federal Issues, Part II	12.00
	c. Vol III	General Municipal Issues	10.00
Erler	d. Vol IV	Municipalities	10.50
	e. Vol V	Austro-Hungarian Military Border	3.50

Others

Erler	British Occupation of Italian Colonies	3.00
Schonweiss	German Patriotic Organization Labels	
	Pre WWI (in German)	4.00
	Blank sales books for selling your duplicates	.50

A note to other cataloguers of foreign revenues: I would be most happy to advertise your catalogues in this column. Please write for details.

Salesbooks are urgently needed from the following areas: Danzig, Canada (better material), Denmark, Finland, Russia, Poland, French Colonies, Portugal & Colonies. I have five good revenue salesbooks from Leichtenstein for members requesting to see them.

Please remember: (1) return salesbooks within two weeks of receipt, (2) mail securely—it would be preferred that you have them *Hand canceled*, to prevent damage in USPS equipment, and (3) please check your calculations on your purchases. Many returns are incorrectly totalled. The extra bookkeeping is not appreciated.



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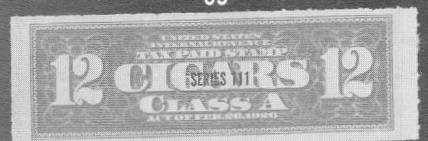
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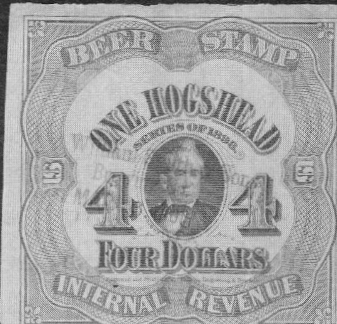


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144

137



1



4



5



18



22



58



59



32



34



39



60



96



66



67



75



77



93



40



129



133



130



97



92



41



114



118



143



98



100



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MAIL BID SALE #21

CLOSING DATE: MAY 29, 1987

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. 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	R160 F small thin PHOTO	50.00
2	R152c VF	32.50
3	R177 VF cut cancel, small crease	25.00
4	R188* F PHOTO	35.00
5	R192a* surcharge omitted F PHOTO	50.00
6	R225 VF light cut cancel	15.00
7	R257 F-VF	25.00
8	R269* VF	12.00
9	R277* F	12.50
10	R278 F-VF	11.00
11	R279 Avg	16.00
12	R281 Avg	13.00
13	R302 F-VF perfin	7.00
14	R322* F	30.00
15	R335 VF perfin	20.00
16	R360 Avg uncut	100.00
17	R600 F embossed cancel	10.00
18	R669* F PHOTO	100.00
19	R681 F punch cancel	6.00
20	R683 F punch cancel	15.00
21	R684 F-VF punch cancel	12.00
22	R731 VF cut cancel PHOTO	85.00
23	RG125 Avg	22.50
24	RJ10 Avg	10.00
25	RJ11 Avg	12.00
26	RJA41 Avg printed cancel	12.00
27	RJA61a F-VF thin	40.00
28	RJA62b F-VF small faults	25.00
29	RJA67b VF light crease	10.00
30	RJA69a F-VF thin	10.00
31	RK2 Avg embossed cancel	27.50
32	RK7 F PHOTO	30.00
33	RK21 F-VF embossed cancel	17.50
34	RK23 F-VF embossed cancel PHOTO	35.00
35	RK28 Avg embossed cancel	25.00
36	RK30 F	8.00
37	RK33 VF thin	25.00
38	RK38 F	10.00
39	RK40 F+ PHOTO	50.00
40	U.S. Consulate seal, Bergen, red on white, VF PHOTO	-----
41	-Budapest, blue on white, VF PHOTO	-----
42	RV5* VF	11.00
43	RV9 F-VF	10.00
44	RV15* VF	15.00
45	RV53* F-VF	15.00

TAXPAID REVENUES

Beer stamps, Lock Seals - Priester Catalogue Numbers
All others - Springer Catalogue Numbers

46	BEER 44F F faulty at top margin PHOTO	25.00
47	-70 F PHOTO	30.00
48	-78 Avg-F	20.00
49	-83C* F-VF corner crease	12.00
50	-89D F-VF PHOTO	50.00
51	-197 VF	4.00
52	-198 VF	4.00
53	-199 VF	4.00
54	-214 VF	6.00
55	-220 VF	4.00
56	-223 VF	3.00
57	LOCK SEAL 81C F usual faults	7.50
58	-84C hard thin wove paper, unlisted, F usual faults PHOTO	-----
59	-82 variety, perf 12 vertically, thick wove paper, F usual faults, unlisted PHOTO	-----
60	FERMENTED FRUIT JUICE 32 oz, mint VF PHOTO	-----
61	CIGARS TC305 VF w/ cancel "UNITED STATES CUSTOMS, N.Y./IMPORTED IN PASSENGERS BAGGAGE	-----
62	TC316 VF creased PHOTO	-----

63	TG325 (unl.) VF creased PHOTO	-----
64	TC406a VF	7.50
65	Series 102 Class A 12 Cigars (unl.) F-VF full repaired tear PHOTO	-----
66	TC529a F-VF PHOTO	10.50
67	TC728a (unl.) VF PHOTO	-----
68	TC789a F-VF	10.00
69	TC840a VF PHOTO	15.00
70	TC843a VF PHOTO	12.50
71	TC890a VF	4.50
72	Series 112 Class G 25 Cigars (unl.) VF PH	-----
73	Series 113 Class G 20 Cigars (unl.) F-VF PH	-----
74	TC1007a VF creases PHOTO	12.00
75	Series 118 Class D 5 Cigars (unl.) VF PH	-----
76	Series 119 Class C 13 Cigars (unl.) VF PH	-----
77	TC1115a (unl.) VF PHOTO	-----
78	TC1148a VF	4.25
79	TC1172a VF PHOTO	15.00
80	PROCESS BUTTER FB36a V-VF	8.50
81	OLEOMARGARINE FE1 F small faults, margins close to design	16.00
82	NEW YORK - Stock Transfer, Paid Under Protest cancels, 37 different on full documents	-----
83	FEED INSPECTION TAGS about 125, most with state revenues affixed from AR, AZ, CA, GA, KY, NC, TN, and VA	-----

GREAT BRITAIN

Barefoot/Hall or Booth Catalogue Numbers

84	ADDITIONAL MEDICINE DUTY 1921 3d (B/H 2) F-VF*	£5.00
85	CAVENDISH TOBACCO DUTY March 1863 under 12 oz (Booth 8) F-VF* small faults	-----
86	-May 1863 under 2 oz (Booth 12) F-VF* small faults	-----
87	-May 1863 under 4 oz (Booth 14) F-VF* small faults	-----
88	-May 1863 under 8 oz (Booth 16) F-VF* small faults	-----
89	-May 1863 under 16 oz (Booth 20) F-VF* small faults	-----
90	EMBOSSED ADHESIVE-LAND REGISTRY 1862 1/ (B/H 3) tied on small piece, F crease	£25.00
91	HOUSE OF LORDS 1902 5? (B/H 1) F-VF	£15.00
92	-1902 £1 (B/H 7) F-VF thin PHOTO	£50.00
93	INLAND REVENUE - ALLSOPP'S STAMP booklet pane of 2 F-VF RARE PHOTO	-----
94	IRELAND REGISTRATION OF DEEDS 1902 3d horiz strip of 3 (B/H 38) F-VF*	£15.00
95	LAW COURTS 1903 1d, 4d, (B/H 31-2) F-VF*	£7.00
96	MATCH TAX Bryant & Mays mauve cut-out label F scarce PHOTO	-----
97	MAYORS COURT 1882-90 6d imperf, double opt (booth 2Aa) F-VF* PHOTO	-----
98	PLAYING CARDS-DUTY ACE (Booth type 192J;A51) proof on laid paper VF PHOTO	-----
99	-DUTY ACE (Booth type 192M; A57) proof on laid paper VF PHOTO	-----
100	-DUTY ACE (Booth type 193A; A94) proof on laid paper F stain PHOTO	-----
101	-Thomas De La Rue & Co. Duty Card F-VF	-----
102	PLAYING CARD WRAPPER 1862-83 C. Goodall & Son (Booth type 194Gb; W43) plate 2, die F F-VF few creases, wrinkles	-----
103	-1862-83 (Booth type 194Gc; W45) plate 1, die F F-VF creases	-----
104	-1862-83 James English & Co. (Booth type 194Gd; unl.) plate 2, die B, vignette of King Henry VIII in center panel, F creases, thin, small piece out at right	-----

We will gladly send a photocopy of any lot in this sale upon receipt of a SASE.

105	-1883-1955 (Booth type 194Ha; W55) F creases, 30mm tear	-----
106	-1883-1955 De La Rue & Co., (Booth type 194Ha; W56) center panel die cut, F creases couple small thins, pinhole	-----
107	-IMPORTED CARDS 1853 (Booth type 195A; W75) F usual creases, one repaired tear	-----
108	REGISTER HOUSE-SCOTLAND 1903 1d, 3d, 1/ (B/H 34-5,7) F-VF*	£9.00
109	SOUTHAMPTON-COUNTY COURT FEES 1880 1/ XF*	£2.00

BRITISH COMMONWEALTH

Barefoot/Hall Catalogue Catalogue Numbers

110	BATUM 1918 British Occupation overprint 30k, 3R, 10R (6, 8, 10) VF*	£15.00
111	-30R green (11) VF*	£10.00
112	BRITISH GUIANA Revenue 1869-77 \$1-20 complete perf 15 (1-14C) F-VF some sm faults	£68.00
113	-1869-77 \$1-6 perf 12½ incl unlisted \$2 (1-16B) F-VF*	£34.50+
114	-1869-77 \$8 imperf (8 var unl.) F-VF 1865 cancel, was written up in Sept, 1974 TAR PHOTO	-----
115	-1869-77 \$10 perf 10 (11A) F	£10.00
116	-1869-77 \$12 perf 12 (12B) F-VF* sh perf	£15.00
117	-1869-77 \$20 perf 10 (14A) F-VF	£10.00
118	-1869-77 \$40 perf 10 (16A) F-VF PHOTO	£35.00

FRENCH COLONIES

Catalogue numbers and values are from the 1937 edition of the Forbin catalogue. Values are expressed in 1937 French francs.

119	IVORY COAST Quittances 1917 surcharge on Senegal, 10¢ both types, 1F type A (5A,8, 7A) F-VF	8.00
120	-Quittances 10 different F-VF	13.95
121	-Recepissés de Chemin de Fer 1920 25¢ (2) VF	5.00
122	-Taxes-Acts et Conventions 1928 10F (9) F	12.00
123	-1932 3F on 1F (14) F-VF	-----
124	-Taxe Fixe 1917 50¢ (1) F-VF	2.50
125	-Timbre Fiscal France 1892 Connaissances with various surcharges to 5F, 6 diff, F some faults	-----
126	-France 1892 Connaissance surch 10F on 2F rose Avg	-----
127	-1930'-40's 30¢ to 100F, 15 diff, 6 being surcharged values F some faults	-----
128	-200F blue & red F-VF	-----
129	-30¢, 50¢ & 80¢ surcharges on 1936-44 postal (Scott 112) F-VF some short perfs PHOTO	-----
130	-issue of France opt'd "REPUBLIQUE DE LA COTE D'IVOIRE" 20F, 100F, 125F, 480F, & 1000F F-VF PHOTO	-----
133	MAURITANIA Copies et Expéditions 1920 1F on 50¢ (2) VF* PHOTO	20.00
134	-Judgements 1915 25¢ Avg* RARE PHOTO	-----
135	-Taxe Fixe 1915 50¢ (1) F short perf	5.00
136	NEW CALEDONIA Effets de Commerce 1881 15¢ & 30¢ F-VF creases	12.00
137	NOSSI-BE Effets de Commerce 1895 10¢, 20¢, 30¢, 40¢, 50¢, 60¢, 80¢ 90¢, 1F, 2F, 5F, 6F, 7F, 8F, 9F, & 10F, F several w/ perf faults RARE	-----
138	UPPER VOLTA Taxes, Acts & Conventions 1923-7 20¢ blue & black; Quittances 1922 20¢ orange & black, 50¢ green & black F-VF	-----
139	AFGHANISTAN Recus 1892 2a black on rose (13) F mounted on piece	3.00
140	JAPAN Revenue Taisho Series 1937 50y red & pink (Shimomura 335) sheet of 20 F-VF some creases CV 200,000 yen (\$1,350US)	-----
141	MEXICO Documents & Books bundle stock of 10 different in quantities of 100 to 4000 of each, total 13,500 stamps	-----
142	-Renta Interior bundle stock of 41 different in quantities of 100 to 1500 of each, total of 23,100 stamps	-----
143	PERU Documents 1866 50s (6) orange & blue trial color proof on india, overprinted SPECIMEN in blue and red F-VF thin spot PH	-----
144	-50s trial color proof of value die on india VF light crease PHOTO	-----
145	-1869-71 proofs and trial color proofs on india and card, selection of 32 different, most are VF, some Avg	-----
146	PORTO RICO Spanish period, stock of over 1500 stamps, 25 different, Forbin CV over 1000.00	-----
147	SPANISH ANTILLES stock of over 3500 stamps over 50 being different Forbin CV over 2600.00	-----
148	URUGUAY Consulates 1889 \$1-\$5 (Forbin 1-4B) F*	10.50
149	-Documents 7 different proofs (Forbin 1, 2, 4, 75, 84, 86, & 87) F-VF some small faults	-----
150	-stock of about 2000 stamps, 30 different, sorted into envelopes	-----

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.
2. Send ad on post card or card enclosed in envelope only (no letters or aerograms please) one at a time.
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

South Africa—Transvaal 1886 1d revenue - 7 different imperf color proofs \$12.00, block of four - \$40.00. Communist China 1950s receipt with 9 flag and globe design revenues (2 different) - \$4.00, receipt with 11 transportation design revenues (2 different) - \$5.00. Kremper, Box 693, Bartow, FL 33830. *446*

Books needed: Springer's 1st to 8th editions; Railway Stamps of Finland by Hellman; Catalog of British Local Stamps by Rosen; Guernsey and Jersey Revenues by Barefoot; Air Transport Label Catalog - 5 Vols.; Swiss Soldier Stamps - 2 vols.; Sulser; complete yearly issues of TAR. Dominick J Santocki, RD1, Stillwater,

NY 12170. *447*

Full-time dealer in U.S. revenues (and long time ARA member) sincerely seeks your want lists or areas of interest. Would like to try and help you build your collections. New-comers to revenues are also urged to write. I offer personalized service. Also am seeking U.S. revenue consignments. Gene R Gauthier, PO Box 2548, Oshkosh, WI 54903. *448*

Japan Furuya #14; largest revenue stamp ever issued, for bundles of silk. Catalogues ¥185,000 (\$1300). One unused copy, sound with minor staining and a marginal hole \$400. McNeil, Box 5575, Derwood MD 20855. *449*

Wanted State Duck Stamps. Paying Mint: ILL: 1975-\$100 1976-81 - \$10, Florida 1979 - \$15, Ohio 1982 - \$20, Tenn 1979 Res - \$18, NRes - \$155, Texas 1983 - \$20, Missouri 1979 - \$135, 1980 - \$15, Ark 1981-2 - \$10, Del 1980-1 - \$10. David H Curtis, 1806 Sycamore Dr, Killeen, TX 76543-3239. *450*

Forbin reprint - overrun pages. Pp 58-279 + 432-471 (1 set); 328-375, 568-615, 664-771 (several). Price—tax deduct. Donation to St. Francis Mission (will forward your check). Add sufficient postage as stamps (excess returned). Duane F Zinkel, 2323 Hollister Ave. Madison, WI 53705. *451*

For Sale: TAR Whole Numbers: 101, 115, 125, 130-141, 143-164, 238-246, 280-290. Best offer. Dorance Gibbs,

223 N. 20th, LaCrosse, WI 54601. *452*

Information desired on Signettes (Imprinted paper) of the Old Italian and Papal States. (Literature, catalogs, documents, stamps etc.) Postage gladly refunded. Dr Erwin Lindenfeld, 100 Park Lane, North Syracuse, NY 13212. *453*

Egypt and Sudan: if you collect Egypt or Sudan, I can help you. My catalogue of Egyptian Revenue Stamps (published 1982) is available for \$30 and many of the listed stamps are in stock. Write: Peter R Feltus, PO Box 5339, Berkeley, CA 94705. *454*

Disabled American Veterans key chain tags, license plates, B F Goodrich key chain tags, windshield stickers, auto related items wanted. Dr Edward H Miles, 888-8th Ave, New York, NY 10019. *455*

Wanted: US Embossed Revenues (RM). Write first with description of item - type of document, condition of strike, condition of document, etc.; price. Henry Fisher, 4636 Dundee Ave, Columbus, OH 43227. *456*

All different 5 US revenues, 5 foreign revenues, 5 state revenues, 6 ration stamps, French Bicentennial label, China Relief Agency label, 8 foreign PO labels 2 different Ajman colored blocks of 56, sent folded. Send whatever you think it is worth in any philatelic material in exchange or cash plus SSAE. Harry Scharff, 2410 Barker Ave, Bronx, NY 10467-7660. *457*

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U.S. Revenue Auctions

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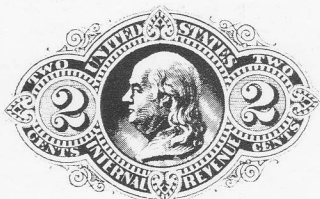
Lot 333:
Hawaii—20¢ Red, R9,
unused, sharp color,
fresh, sm. tear, Very
Fine appearance,
Rare.

If you are not on my auction list, you
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