

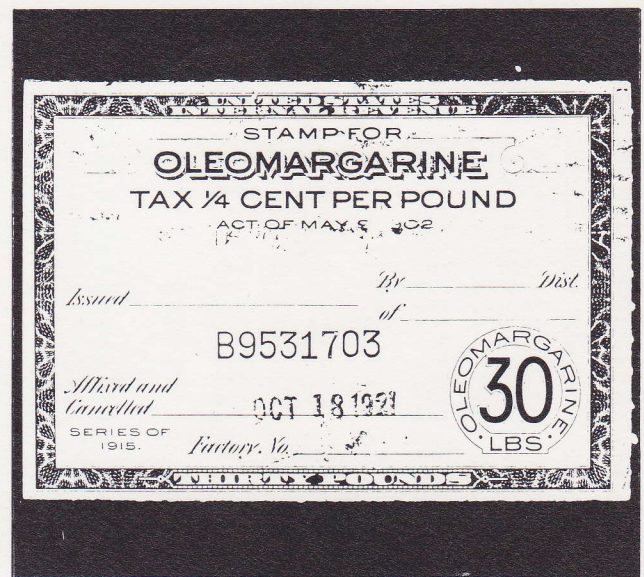


The American Revenuer

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A newly discovered
series of 1915 uncolored oleomargarine tax stamp printed
by offset lithography rather than intaglio.
More, inside on page 92



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MAY, 1987

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Whole Number 395

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R18d	CN	3.65	R270	VF	.70	R339		.35	R426	PI	.35	R514	CC	.08	R572	HN	1.15	RB38	CN	.85		
R23d	CN	.35	R270		.25	R339	CN	.20	R430	CN	7.25	R514	PI	.08	R572	PI	.45	RB46	VF	.35		
R26d	CN	72.00	R270	HN	.35	R339	PI	.15	R430	PI	.95	R515	VF	.20	R575	HN	2.05	RB47	HN	1.20		
R27d	CN	2.10	R271	VF	.90	R340	VF	.40	R436	VF	.15	R515		.15	R586		.20	RB49	HN	1.45		
R34d	CN	2.10	R272	VF	1.45	R340		.45	R437	VF	1.85	R515	HN	.10	R586	HN	.10	RB49	CN	.95		
R34d	CN	.80	R272		1.05	R341	CN	.95	R437		.10	R516	VF	.35	R588	VF	.18	RB50	VF	.25		
R36d	CN	5.90	R272	HN	.95	R341	PI	.65	R438	VF	.20	R516		.30	R588		.12	RB50		.15		
R45d	CN	2.25	R272	CN	.25	R343	VF	.75	R438	HN	.10	R516	CN	.20	R589	VF	.22	RB51	HN	1.10		
R54d	CN	.75	R273	VF	1.50	R343		.55	R439	VF	.20	R516	PI	.15	R589		.22	RB51	CN	.85		
R59d	CN	7.00	R274	VF	2.10	R343	CN	.15	R439	HN	.10	R517	VF	.20	R589	HN	.10	RB52		.35		
R59d	CN	VF 7.50	R274		1.40	R347		4.50	R442	VF	.35	R517		.15	R590	VF	.22	RB52	CN	.20		
R68d	CN	4.00	R275		2.05	R348		2.10	R443	VF	.65	R518	VF	.45	R590		.18	RB53	CN	1.45		
R80d	CN	45.00	R275	HN	1.50	R349		2.65	R444	HN	.25	R518		.35	R590	HN	.08	RB55	HN	1.05		
R80d	CN	VF55.00	R275	CN	.25	R354	PI	4.25	R446		.75	R518	HN	.25	R591	VF	.25	RB55	CN	1.10		
R152a	HN	.80	R278		8.00	R355	CN	7.85	R447		2.00	R518	PI	.10	R591		.20	RB56	CN	1.10		
R154a	CN	4.00	R278	CC	1.00	R361	VF	.35	R448		1.75	R519		.45	R591	CN	.15	RB58	VF	2.20		
R155a	CN	1.10	R279	CC	1.20	R362	VF	.35	R449		1.65	R519	PI	.10	R591	CC	.10	RB60	VF	1.05		
R165p	HN	.15	R289	CN	1.35	R362	VF	.35	R450		2.40	R520	VF	.85	R592	VF	.35	RB66	VF	.10		
R167r	HN	.05	R289	CC	.70	R362	HN	.15	R455	PI	1.80	R520	CN	.35	R592		.25	RB69	CN	.20		
R169r	HN	.10	R289	PI	.60	R362	PI	.07	R456	PI	1.45	R520	PI	.20	R594	VF	.85	RB70	CN	2.80		
R172r	HN	3.55	R290	PI	1.10	R363	PI	.10	R457	PI	2.25	R521		.85	R595	VF	1.20	RB71	VF	1.25		
R174r	HN	2.20	R291	CC	1.75	R364	VF	.45	R461	VF	.30	R522	PI	.60	R595	HN	.65	RB71	CN	.45		
R178	CC	.60	R291	PI	1.75	R364	CN	.20	R461	VF	.30	R523		1.80	R597	CC	.70	RB72	CN	1.05		
R182		2.00	R294	VF	1.10	R364	PI	.15	R461	PI	.05	R524		1.80	R597	PI	.60	RB73	CN	2.35		
R183	CC	3.00	R295	VF	1.60	R364	CC	.15	R462		.30	R524	HN	1.45	R598	CC	.40	FUTURE DELIVERY				
R184	VF	1.60	R295		1.10	R365	VF	.25	R463		.20	R525	HN	2.10	R600	CN	5.40	RC1		.40		
R184		1.10	R296	VF	1.65	R365	HN	.15	R463	PI	.09	R526	HN	3.10	R602	HN	1.55	RC1	HN	.20		
R185	VF	2.10	R297	PI	1.25	R366	VF	2.00	R464	VF	.30	R529	PI	.30	R605	HN	3.10	RC2	HN	9.20		
R185		1.35	R302	PI	3.10	R366		.75	R464		.20	R536		.20	R620	VF	.10	RC3	VF	.55		
R187	CC	.15	R306	PI	4.70	R366	HN	1.10	R465		.25	R537		.20	R623		.15	RC3		.35		
R190		3.75	R307	PI	7.20	R367	VF	.25	R465	HN	.15	R538		.20	R623	HN	.10	RC3	HN	.30		
R190	CN	.90	R308	PI	85.00	R367		.20	R466	VF	.70	R538	PI	.10	R624	VF	.18	RC3a	CN	1.15		
R190	CC	.10	R311	CC	.55	R368	VF	1.10	R468	VF	.70	R539	VF	.15	R624		.12	RC4	VF	1.30		
R191		2.55	R311	PI	.55	R369	VAF	.85	R468		.35	R539		.10	R624	HN	.08	RC5	VF	1.40		
R192	CC	.90	R312	VF	1.35	R370	VF	2.80	R468	HN	.20	R539	HN	.08	R625	VF	.25	RC6	HN	3.10		
R195	VF	2.60	R312	CC	.35	R370	HN	1.20	R469	VF	.70	R539	CN	.08	R625		.20	RC6	CN	.20		
R196		.65	R312	PI	.35	R372		3.25	R469		.45	R539	CC	.08	R625	HN	.15	RC7	CN	.20		
R197	VF	.65	R313	VF	3.50	R375	HN	2.00	R470	VF	1.20	R540	VF	.20	R626	VF	.35	RC8	VF	1.40		
R201	VF	1.10	R313	HN	2.00	R376	HN	3.00	R470	HN	.70	R540		.15	R626		.30	RC8		1.05		
R201	VF	1.10	R313	PI	.65	R379	CN	3.00	R470	PI	.07	R541	VF	.45	R627	VF	.40	RC8	HN	.85		
R202		4.80	R314	VF	2.00	R379	PI	.95	R471	VF	1.10	R541		.30	R627		.35	RC16a	CN	1.05		
R205	CN	3.20	R314	CN	.45	R380	CN	6.50	R472		1.65	R541	CN	.20	R628		.45	RC17	CN	.35		
R206	VF	.85	R314	CC	.25	R381	PI	2.25	R472	PI	.25	R541	PI	.10	R629	VF	.65	RC17a	CN	.35		
R208	VF	.10	R314	PI	.15	R383	PI	1.15	R474		2.05	R542		.25	R629		.55	RC20	CN	3.20		
R208		.35	R315	VF	.90	R387	VF	.20	R475	HN	2.10	R543	VF	.70	R630	VF	.95	RC22	VF	.20		
R209	VF	.75	R317	VF	.75	R387		.15	R479	PI	.45	R543		.45	R630		.85	RC22		.25		
R210	VF	1.10	R318	VF	1.20	R388	VF	.25	R480	PI	1.30	R544	VF	.70	R631		1.30	RC25	HN	1.45		
R211	VF	.70	R318		1.00	R388		.15	R481	PI	1.30	R545	VF	1.20	R632		1.25	RC25		.12		
R212	VF	.65	R321	VF	1.10	R389		.20	R486	VF	.15	R545	PI	.25	R632	HN	.90	RC25	HN			
R213	VF	2.10	R323		2.50	R389	HN	.15	R486	HN	.08	R545	CC	.20	R633		1.05	STOCK TRANSFER				
R213		2.10	R324		4.80	R389	PI	.10	R487	VF	.15	R546	VF	1.20	R634		2.45	RD1	HN	.08		
R217		4.20	R325		3.00	R390	VF	.20	R488		.25	R547	CC	.45	R636		2.10	RD2	VF	.09		
R217	HN	2.25	R326		3.60	R390		.20	R489	VF	.30	R549	HN	1.20	R639	HN	2.20	RD4	VF	.15		
R231	VF	.15	R326	CN	4.00	R393	VF	.55	R489		.15	R549	PI	.15	R640	HN	4.90	RD4		.15		
R236	VF	.60	R328	CC	.15	R393		.30	R490	VF	.20	R550	HN	2.15	R647	CN	18.75	RD4		.15		
R236	PI	.05	R329	HN	30.00	R394	VF	.75	R492	VF	.45	R551	HN	3.10	R657		.35	RD6	VF	.20		
R238	VF	.90	R329	PI	4.50	R395	VF	1.20	R493	VF	.85	R554	CC	1.15	R666	VF	1.45	RD6		.15		
R249	CC	5.00	R330	CC	3.50	R395	PI	.15	R493	HN	.45	R556	CN	3.30	R675	HN	1.55	RD7	VF	.40		
R250	CC	1.75	R332	CC	3.00	R396	VF	1.05	R494	VF	.75	R556	PI	2.45	4685	PI	15.00	RD7		.35		
R251	CN	.55	R332	PI	3.00	R399	HN	1.45	R495		.85	R561	PI	.10	R690	CN	7.95	RD8	VF	.40		
R251	CC	.45	R333	CN	7.25	R400	HN	2.20	R496		1.10	R562	PI	.09	R707	CN	7.95	RD10	VF	.50		
R253		4.10	R333	CC	1.50	R401		4.30	R497		3.10	R563	VF	.15	R715	CN	6.50	RD10		.35		
R255	CN	.35	R333	PI	1.50	R401	CN	3.10	R497	HN	2.10	R563	HN	.10	R716	CN	6.75	RD11	CC	.25		
R256	VF	2.00	R336	VF	.20	R405	PI	1.20	R497	PI	.35	R564	VF	.20	PROPRIETARY					RD12	VF	.70
R257	CC	2.10	R336	VF	.20	R406	PI	1.35	R498	HN	1.45	R564		.15	RB3a	CN	3.75	RD13	VF	.70		
R260	VF	1.55	R336		.15	R407	PI	3.20	R499		2.35	R564	HN	.10	RB4a	CN	2.80	RD14	CC	.10		
R261	VF	1.25	R336	PI	.15	R411	VF	.15	R500	HN	2.40	R564	CC	.10	RB11a	CN	.60	RD17		7.20		
R264	VF	1.35	R337	VF	.20	R412	VF	.15	R501		3.65	R565		.30	RB12a	CN	.70	RD17	HN	1.35		
R264	CN	.40	R337		.15	R413	PI	.10	R502		3.65	R566	CN	.15	R222p	CN	.08	RD19	CC	.60		
R264	CC	.25	R337	CN	.15	R414	VF	.20	R511		.20	R566	CC	.12	RB25r		.10	RD20	CC	4.25		
R265	PI	.15	R337	CC	.15	R415	VF	.20	R512	VF	.15	R568	VF	.65	RB27p	VF	.55	RD25	VF	.15		
R266	CN	.95	R337	PI	.10	R416	PI	.25	R512		.10	R568	PI	.10	RB27p		.40	RD26	HN	.10		
R266	CC	.35	R338	VF	.35	R417	VF	.40	R512	HN	.08	R569	VF	.55	RB27r	HN	.12	RD27	VF	.20		
R266	PI	.30	R338		.25	R417		.30	R513		.20	R569	PI	.12	RB28r	VF	.30	RD27		.15		
R268	CN	.30	R338	HN	.20	R418	VF	1.20	R513	CN	.10	R570	VF	1.05	RB28r		.15	RD28	VF	.30		
R268	CC	.10	R338	CN	.15	R418		.90	R514	VF	.20	R570	HN	.80	RB29p	CN	1.00	RD28		.25		

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Literature in Review

The Alnis Guide to Albania Revenues by Relbmar (this is Rambler spelled backwards...KT). 44 pages, A5 (15 x 21 cm), card cover, plastic comb bound, xerographic reproduction, one sided pages. Published by Glass Slipper, Box 62, York, England YO1 1YL. £4 (UK or overseas surface), £5.40 airmail.

The first page of this publication indicates that it is number 6 in a series while an accompanying press release indicates that it is number 4 (the press release lists the previous three as being *Russian Levant Fantasies*, *Belgium Rationing Stamps* and *Railway Poster Stamps*). The avowed purpose of this series is to provide "low cost references for collectors of Cinderella material." This publication with its somewhat dirty xerographic reproduction complete with ghost lines from the pasted up originals may be low cost but it does meet the goal of providing good quality information.

The listings begin with pages lifted directly from Forbin. Turkish forerunners are illustrated and discussed. Turkish overprints are likewise illustrated and check lists of known overprints are given based on reproductions of Forbin's Turkish listings. Greek, Montenegrin and Austro Hungarian occupation overprints are handled in a similar manner—all overprints are illustrated. The volume continues with the Essad Pasha railway issues (taken from TAR) and all newly typed listings beginning with the 1916 Austrian administration issues and following with independence surcharges, independent issues, Italian and German occupation issues, and post war independent issues.

Collectors often find it hard to find information about revenue issues from most countries, but with Albania it is particularly difficult—in fact it is difficult to find out anything about this nation. This book should prove to be most useful to revenue stamp collectors.

Kenneth Trettin

Atalaya, Summer-Autumn 1987. Published by Christer Brunström, Kungsgatan 23, S-302 45 Halmstad, Sweden. 16 pages, A5, self covered. Sample copy \$2, current issue + 10 back issues for \$10 (bank notes only).

This issue of this English language magazine contains an extensive listing of the local post stamps of the island of Kaulbach in Canada. Additionally there are illustrated reports of new Cinderella stamps, book reviews and a discussion of the bogus issues of Tonga and Arabia (which were recently discussed in TAR).

Kenneth Trettin

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Japan:

Plating the 10 Sen Native Paper Documentary of 1873-4

by M. B. McNeil, ARA

The series of documentary revenues issued in Japan in 1873 contained a 10 sen denomination. This was first printed in vermilion-red, then in red and then in blue. All these stamps were rouletted. In 1874 the blue stamp began to be issued perforated, first on native and then on foreign paper. The perforated stamps are outside the scope of this paper.

Almost all stamps were printed from one of eighteen plates, which show minor characteristic differences in design. Table one shows the design characteristics used by Mr. and the late Mrs. Furuya to reconstruct many of these plates. There are other systematic differences which appear when one looks

at large numbers of stamps; for example, on examples from plate 7 the E of SEN is always much taller than the N and gives the impression of swallowing it, but these characteristics are those which experts judge to be most useful. To conserve space a single example is not shown, but the reader should be able to pick the characteristic off examples in the illustrated reconstructed plates. It must be emphasized that while these differences are systematic in a sense, they show considerable variation from example to example in a plate and assignment of a stamp to a particular plate should be based on consideration of several plating characteristics, not just one.

Plates 1 and 2 appear to have been

used only to print stamps in the red-vermilion shade; plates 3 through 12 (and 3 other very rare plates designated 19, 20 and 21) to print red stamps; and plates 9 through 18 to print blue stamps. Plate 2 was drawn by two different engravers; the top two rows are designated 2A and the bottom three 2B.

The purpose of this paper is to publish reconstructions of two of the commonest plates 5 and 6, as reconstructed by the late Mrs. Kayo Furuya, who was the world's leading scholar on early Japanese revenues. These stamps, like all hand-etched Japanese revenues so far as we can tell, were printed from hand-etched plates of 50 subjects, arranged in five rows of ten each. Positions are numbered 1 (upper left corner) through 10 (upper right corner), second row 11 through 20, etc.

Figure 1 shows positions 1-4, 11-14, etc. of plate 5. Figure 2 shows positions 5-8, 15-18, etc. of plate 5. Figure 3 shows positions 9-10, 19-20, etc. of plate 5. Figure 4 shows positions 1-2, 11-12, etc. of plate 6. Figure 5 shows positions 3-6, 13-16, etc. of plate 6. Figure 6 shows positions 7-10, 17-20, etc. of plate 6. All figures are approximately 160 percent of actual size.

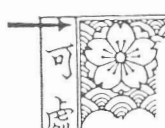
Stamps from plate 5 are relatively easy to plate. To identify a stamp believed to be from plate 5, it is advantageous to classify it according to a few simple tests. First, does the 1 in 10 SEN in the top (English) value tablet have a bottom serif which touches the frame of the tablet? If so, it is position 1, 2, 6, 8, 10, 12, 14, 15, 16, 22, 23, 25, 29, 30, 31, 32, 33, 35, 37, 38, 39, 40, 42, 43, 45, 47, 48 or 49. If the 1 at the bottom has a serif which touches the frame the stamp is position 1 (Japan—text continues on page 89)

Table I. A listing of the typical characteristics of each plate used in printing the 10 Sen 1873 stamp.

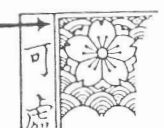
One	可	刑	十	錢	S	於	印
Two (A)	可	刑	十	錢	S	於	印
Two (B)	可	刑	十	錢		於	印
Three	可	刑	十	錢	S	於	印
Four	可	刑	十	錢		於	印
Five	可	刑		錢	S	於	印
Six	可	刑	十	錢		於	印
Seven	可	刑	十	錢	S	於	
Eight	可	刑		錢	S	於	印
Nine	可	刑	十	錢	S	於	
Ten	可	刑		錢	S	於	
Eleven	可	刑	十	錢	S	於	印

Twelve	可		十	錢		於	印
Thirteen (A)	可	刑	十	錢	S	於	印
Thirteen (B)		刑	十	錢		於	印
Fourteen	可	刑	十	錢	S		印
Fifteen	可	刑	十	錢		於	印
Sixteen	可		十	錢		於	印
Seventeen	可	刑		錢	S	於	
Eighteen	可	刑	十	錢	S	於	

Plate Nine



Other Plates



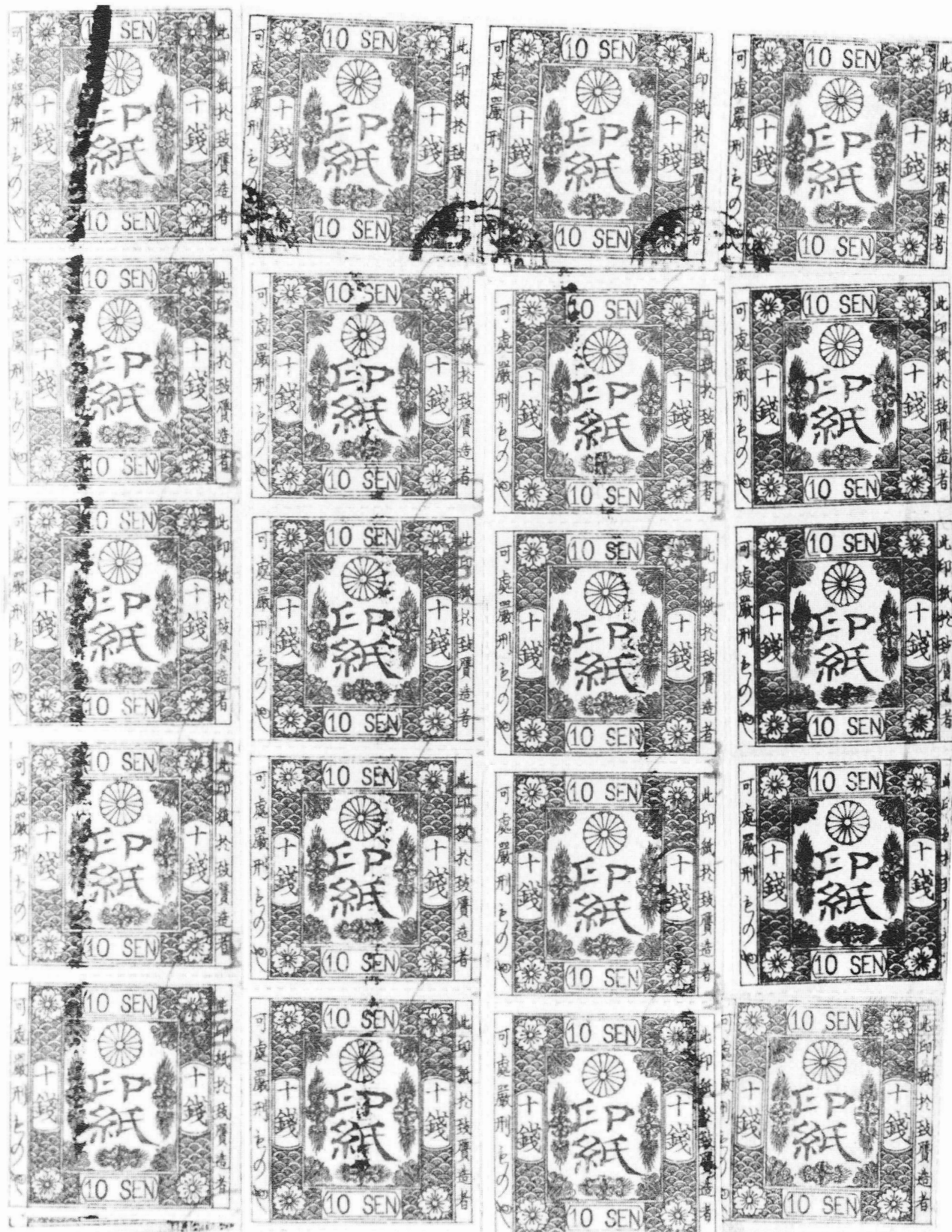


Figure 1. Plate 5 positions 1-4, 11-14, 21-24, 31-34 and 41-44.

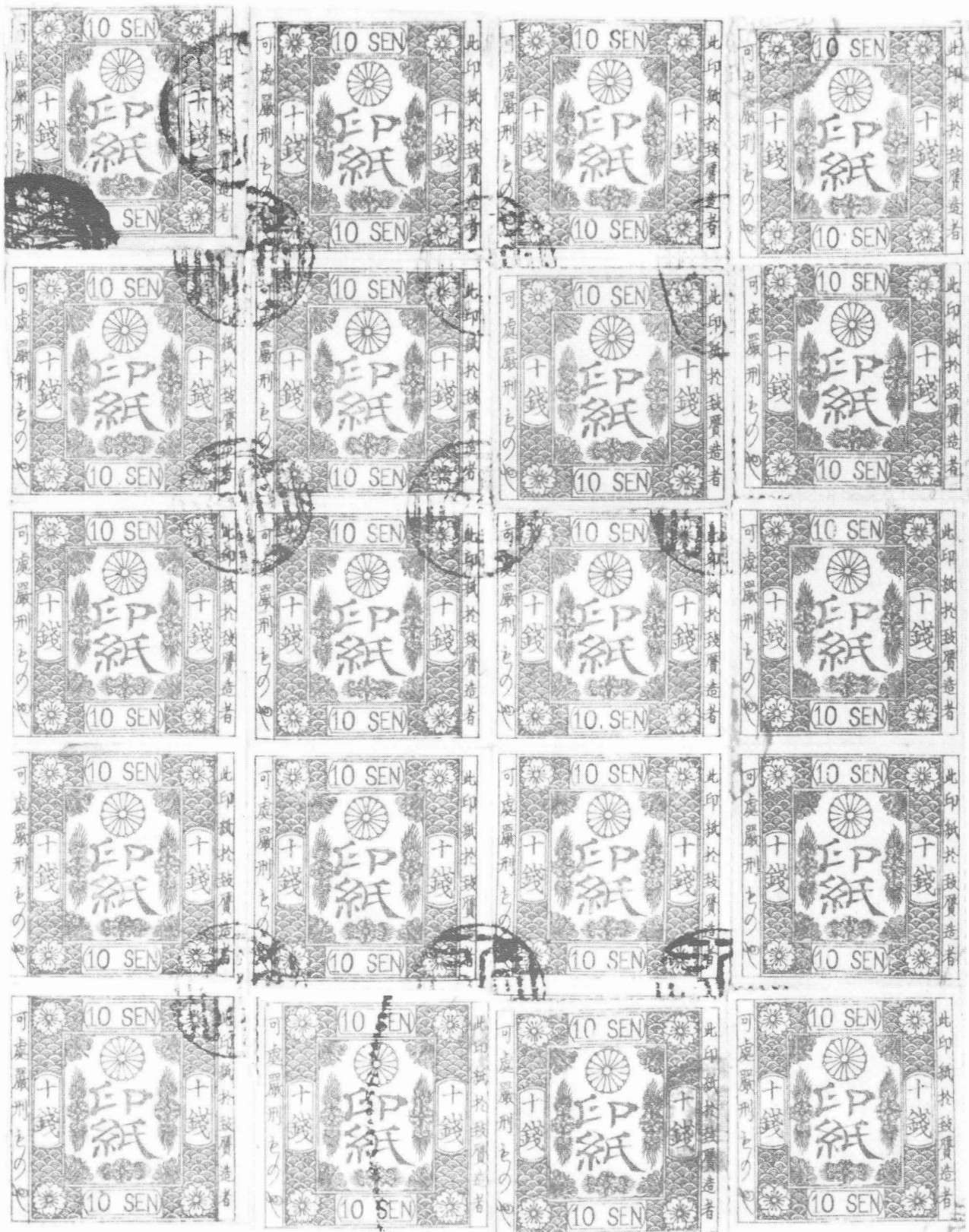


Figure 2. Plate 5 positions 5-8, 15-18, 25-28, 35-38 and 45-48.



Figure 3. Plate 5 positions 9-10, 19-20, 29-30, 39-40 and 49-50.



Figure 4. Plate 6 positions 1-2, 11-12, 21-22, 31-32 and 41-42.

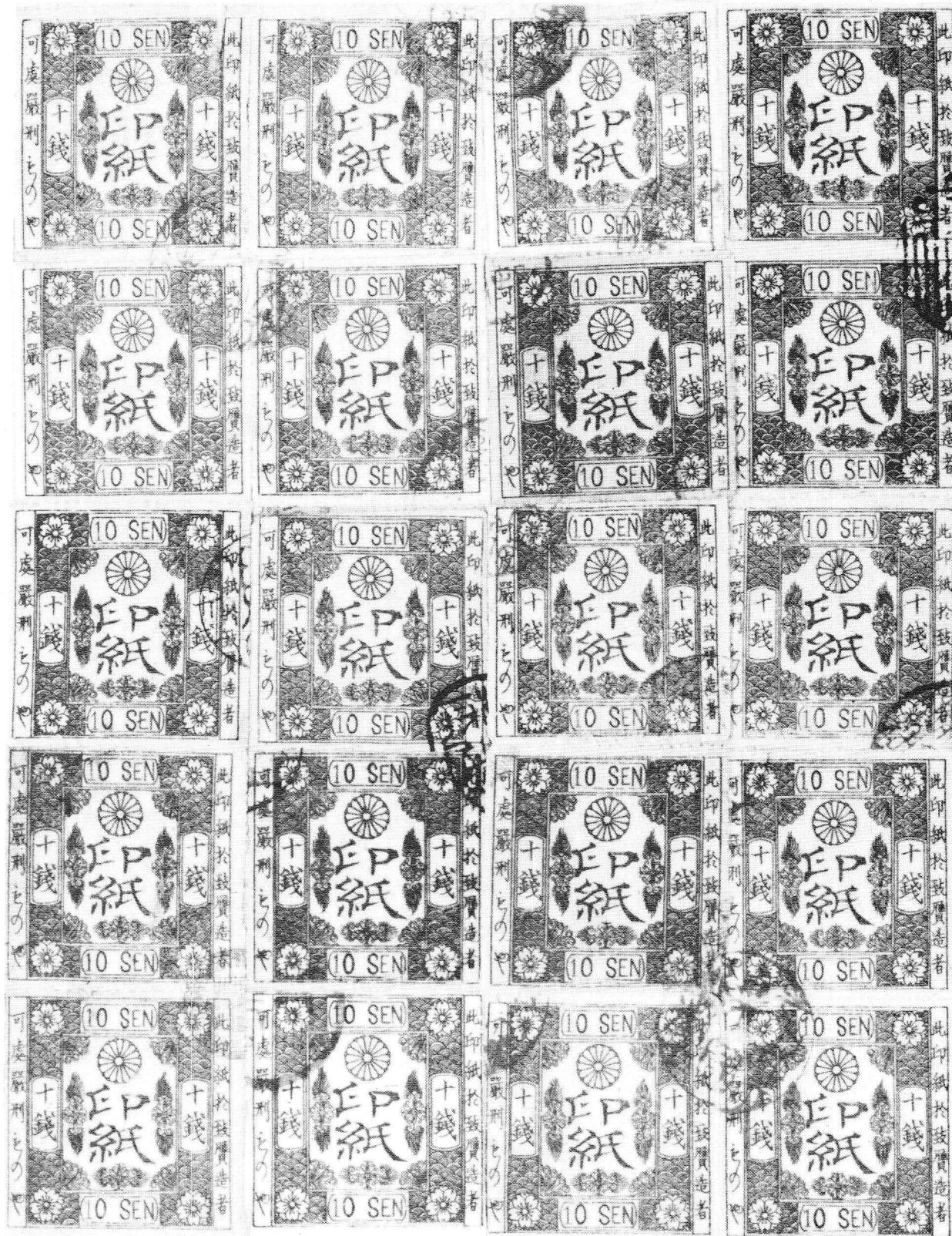


Figure 5. Plate 6 positions 3-6, 13-16, 23-26, 33-36 and 43-46.

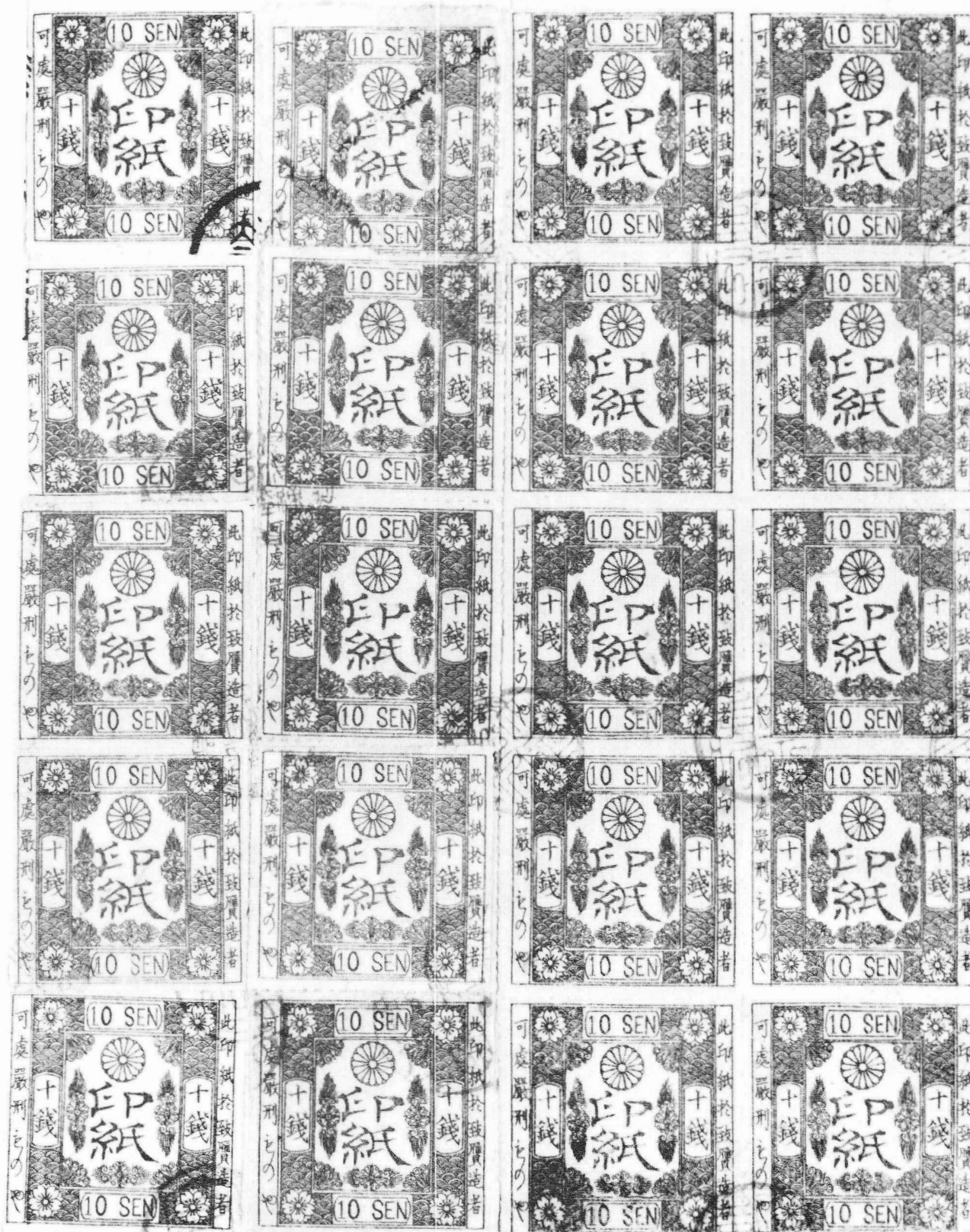


Figure 6. Plate 6 positions 7-10, 17-20, 27-30, 37-40 and 47-50.

Japan—continued from page 83

tion 1, 15, 21, 26, 27, 28, 32, 38, 41, 42, 45, 46 or 50. If the bottom E and N are joined it is position 10, 32 or 41. If the top E and N are joined it is position 6, 15, 27, 32, 33, 42, 43, 46, 47, 48 or 50; 24 and 45 are borderline cases where the E and N do not quite join but appear to on some copies, depending on inking. Another test is whether the bottom two characters in the central inscription are joined or separated. They are separate in positions 1, 4, 9, 13 (barely), 15, 17, 40 (barely) and 47.

Further plating characteristics are given below. The four corners of the overall design are designated TL (top left), BL, etc. The two columns at the sides of the stamp which contain a caution against counterfeiting are termed *text tablets*. The two lozenges at the sides which contain the value in Japanese, and those at top and bottom which contain the denomination in English, are termed *value tablets*. A *spur* refers to the extension of a line which is a proper part of the design into a region where it ought not to be. Spurs are sometimes very small and hard to see; conversely it is possible that there exist small spurs unrecorded here because they did not reproduce on copies available to me. All described characteristics are readily discernable with a 6x glass and a good light.

Position 1: spur to L, BL; spur to R, BR; dot on the nose of the central character which resembles a P.

Position 3: spur to R, BR; 8:30 radial in chrysanthemum crest ends in a blur, not a circle.

Position 4: top frame heavier than right frame at TR.

Position 6: spur to R, BR and TR.

Position 7: small spur to R, BR; spur to T where inner frame or R text tablet joins top frame.

Position 8: dot between O and S at bottom.

Position 9: spur to R, BR.

Position 10: spurs to B and R, BR.

Position 11: spur to B, BL; spur to B where inner frame of L text tablet joins bottom frame; line between 6:30 and 8:30 radials in crest.

Position 12: diagonal mark joins inner design to inner frame of L text tablet at BL corner.

Position 13: incomplete TR corner.

Position 14: small spur to L, TL; TR corner appears rounded.

Position 15: small spur to L, TL; dot outside crest at 8:30.

Position 16: small spur to R, TR; spur to R, BR.

Position 17: small spur to T where inner frame line of L text tablet joins T frame.

Position 18: spur to B, BR.

Position 20: bottom serif top 1 appears to cross outline of value tablet; spur to R, TR; spur to R, BR; spur to B, BL.

Position 21: spur to T, TR.

Position 22: dot outside frame, TL; cot below frame, BL.

Position 23: spur to L, TL; weak or incomplete corner, TR.

Position 24: spur to L, TL; spur to B, BL.

Position 25: spur to top where inner line of L text tablet touches top frame-line; small spur to R, TR.

Position 26: spur to R, BR; spurs to B at BL and where inner frame of L text tablet joins lower frame; spur to T where inner frame of R text tablet joins top frame.

Position 27: spur to T, TR.

Position 28: 8:00 radial in crest ends in a notch in the outer rim; spur to L, BL.

Position 30: bottom frame near BL corner thicker than side frame.

Position 32: spur to T, TR; perhaps also at TL.

Position 33: small spur to B, BL and where inner line of L value tablet joins bottom frame; spur to L, TL.

Position 34: faint spurs to T, TL and TR.

Position 35: spur to R, BR.

Position 38: dot above frame, TR; spur to R, BR.

Position 39: spur to R, BR.

Position 42: small spurs to R, BR and to L, TL.

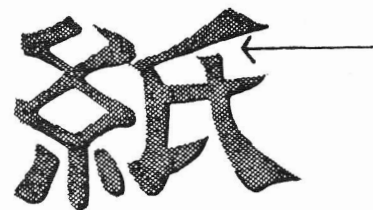
Position 44: spur to B, BR.

Position 45: spur to B where inner frame of L text tablet joins bottom frame.

Position 50: spur to T, TR.

Plate 6 is a more difficult plate to study because the stamps are more carefully drawn and show less individual variance; in fact, it was the last plate the

late Mrs. Furuya reconstructed. Still, there are some useful general characteristics. The character *sen* in the right value tablet (the complex character just below the Japanese *ten* which looks like a plus sign) touches the inner frame of the value tablet in positions 4, 5, 6, 7, 9, 10, 13, 17, 18, 19, 22, 23, 25, 28, 29, 32, 34, 36, 38, 39, 40, 47, 48 and 50.



One of the central characters sometimes shows a distinct gap in the position indicated by the arrow. This gap is clearly present in positions 3, 17, 18, 20, 25, 32, 35 and 44. In other positions the gap is absent or very tiny.

Other useful distinguishing characteristics are as follows:

Position 1: spur to T, TL; incomplete corner, TR.

Position 2: small spur to L, BL.

Position 3: the inner line of the left text tablet does not quite touch the top frame. Position 4: small spur to L, BL.

Position 6: inner line of right text tablet does not touch top frame.

Position 8: inner line of left text tablet has spur below lower frame line.

Position 10: spur to L, TL.

Position 12: TR corner rounded.

Position 14: BL corner incomplete.

Position 16: spur to R, BR.

Position 17: spur to B, BL.

Position 16: spur to R, BR.

Position 17: spur to B, BL.

Position 19: BL corner rounded.

Position 27: spur to B, BL; top corners rounded.

Position 29: spur to B, BL.

Position 30: small spur to L, TL.

Position 31: TR corner rounded.

Position 34: blurred dots to right of both Ss.

Position 35: very small spur to L, TL.

Position 37: spur to L, BL; inner line of L text tablet joins bottom frame in a blotch; spur to B where inner line of R text tablet joins bottom frame.

Nice Try!

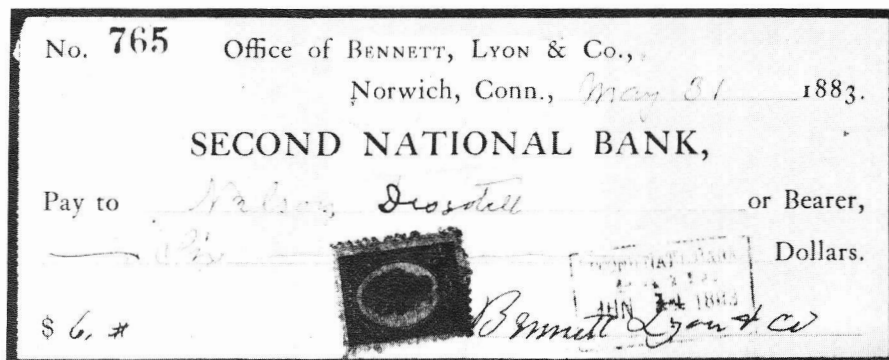
by Bob Hohertz, ARA

Scott Troutman's article, "Documentary Usage of Proprietary Stamps" in the January, 1987, TAR contained a picture of a check bearing a pair of 1¢ proprietary stamps over which a Liberty Head documentary was applied to correct the usage. TAR readers may be interested in a somewhat similar attempt to circumvent the letter of the law.

The Act of July 1, 1862, "to provide Internal Revenue to support the Government and to pay Interest on the Public Debt" allowed the use of stamped paper as well as adhesive stamps to provide evidence of payment of the tax. The result was the group of colorful imprints found on checks, receipts, bonds, etc., and classified as RNs in the Scott Catalogue.

Illustrated here is a check which bears the correct 2¢ tax via a vivid salmon imprint of RN type C cut from another document and pasted on the back. The check is dated May 31, 1883, a month and a day before the repeal of the tax as of July 1. The writer was presumably trying to use up a stock of soon to be useless imprinted checks in this manner.

Unfortunately, a Treasury Department ruling of June 23, 1865, stated that, "All stamped paper is canceled whenever used. The use of the paper by filling the blanks or attaching a signature is equivalent to the ordinary form of



canceling an adhesive stamp by writing initials and date upon it. *Any portion cut out and attached to another paper is not only worthless but an evidence of fraud.*" (Emphasis added.)

The writer of this check was in clear violation of the Treasury Department ruling quoted, perhaps inadvertently. As illustrated, someone aware of the

ruling did notice, but simply attached a Liberty Head adhesive revenue (Scott R152b) to the front of the check, canceled it unalterably with two punch holes, and processed it normally. At least there is no evidence that Bennett, Lyon & Company got into any serious trouble as a result of this. It was a nice try, even if it didn't work.

M&M Census

Michael Aldrich has begun the task of taking of a new census of the private die proprietary stamps. He indicates that this will be a qualified census in that owners will be asked to report the quality as well as the quantity of their stamps. Hopefully this will aid in establishing the normal condition in which a given stamp is normally found.

Aldrich is attempting to make this census as accurate and as comprehensive as possible. He will be contacting all the *major holdings* directly. It is his hope to have maximum response throughout the collecting community to ensure the census's goal of accuracy. It should be stressed that those individuals contributing to this research project can

be assured that their information and name will be held in the strictest of confidence. Aldrich alone will compile totals and information.

The census will be limited to 219 varieties—those items that currently catalog \$150 or more.

Once the census is completed, a detailed breakdown of the results will be made available to all those who participated. In addition, the results will be published in the major philatelic publications including TAR. If you have any private die proprietary stamps that fall into this category and you have not received a census form, please write to Michael Aldrich, Box 13323, St. Paul, MN 55113.

Japan

Position 38: LL cherry blossom appears to lack 7:00 underpetal.

Position 40: spur to B where inner line of R text tablet joins bottom frame.

Position 42: small spur to T, TR.

Position 45: incomplete BR corner.

Position 47: two dots on bottom of B frame; one at corner, other below edge of background wave design.

The writer also finds careful examination of the English and Japanese denominations a useful way of checking positions, and the details of the corner floral ornaments a good way of confirming an assingment.

Library Update

The following is an update of new material that has been added to the ARA Library. 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, however, you are requested to use the new request form found on the mailing wrapper of this issue. It is important that you carefully and legibly complete the mailing label section of the form as this is used to mail the material to you.

- A-27 **Revenue Pages**, Excerpts from Pat Paragraphs, Elliott Perry, Bureau Issues Association, 1981, C, SB, 42pp., il.
- A-28 **A Complete Catalogue of the Revenue Stamps of the United States**, Julius Adenaw, The Scott Stamp & Coin Co., Ltd., Photocopy, C, SB, 75pp.
- A-122 **The History of the Issue of the U. S. Internal Revenue Stamps**, Hutchison, The American Philatelist, 1888-1889, C, 20pp.
- A-346 **The Complete Pictorial Waterfowl Hunting Stamps**, Pendl, 1983, C, 114pp., il.
- A-464 **Chicago's Miraculous Patent Medicines**, Bushnell, Chicago History, 1974, C, 9pp., il.
- A-597 **Alphabetic Key to List of Holders of Tobacco Products, Export Warehouse and Tobacco Products Warehouse Permits**, U. S. Govern't Printing Office, 1965, SB, 11pp.
- A-599 **United States Commodity or Non-Postal Booklet Issues**, Burt, The United States Specialist, 1979, C, 37pp., il.
- A-600 **The Revenue Stamps of The U. S. Virgin Islands**, Korff, The Collectors Club Philatelist, C, 7pp., il.
- A-864 **Cancel Notes**, Cancellation Study Group Report, Michael Gromet, TAR, 1975-1976, C, 9pp., il.
- A-1100 **The State Revenuer**, 1956, Vol. 2 No. 1 thru 4, C, 33pp.
- A-1115 **Stamp Fund of the Commonwealth of Virginia**, Peter V. Pierce, 1982, SB, 137pp., il.
- B-41 **The Canadian Revenue Stamp Catalogue**, E. S. J. van Dam,
c. 1987 Edition, C, 80pp., il.
- C-21 **Priced Catalogue of British Colonial Adhesive Revenue, Telegraph & Railway Stamps**, A. B. McKay, 1908, C, 55pp.

Albania

- D-1 **The Alnis Guide to Albania Revenues**, Relbmar, The Glass Slipper, 1987, C, SB, 42pp., il.
- D-5 **Katalog Der Fiskalmarken von Osterreich**, M. Erler & Dr. H. Hagen.
aa. Part Ia, 1986 Edition, C, 114pp., il., fl.
c. Part III, Issues of the Countries and General Municipal Issue, Erler & Tkalcsics, 1986, C, 162pp., il.

- d. Part IV, Ausgabien der Bezirkshauptmannschaften und der Gemeinden, M. Erler, 1985, C, 317pp., il.

- D-88 **The Adhesive Revenue Stamps of The French Sudan**, Janton, Williams and Abrams, TAR, 1975, 11pp., il.
- D-134 **The Floderer Catalogue of the Revenue Stamps of Hungary**, Edited by W. Ittel, TAR, 1980-1983, C, SB, 88pp., il.
- D-199 **A Listing of the Revenues of Liechtenstein**, excerpts from The Seiger Handbook of 1953, with 1958 Supplement, C, SB, 15pp., il., fl.
- D-505 **A Postal History of Curacao & the other Netherlands Antilles**, F. W. Julsen & A. M. Benders, Photocopy of Fiscal section, 1976, C, 8pp., il.
- E-21 **Revenue Stamps of Chile**, L. L. Crane & R. F. Riley, TAR, 1984, C, SB, 10pp., il.

Iraq

- E-132 **The Fiscal Stamps of Iraq**, Koeppel, TAR, 1974, C, 15pp., il.
- E-301 **Ottoman Public Debt Fiscal Stamps Used by the Post Office**, Newspaper & Advertising stamps, Author unknown, Circa 1930, C, 8pp.
- F-243 **Voices from the Past**,
a. Photocopy of the Fiscal Related articles from Morley's Philatelic Journal, Vol. 1 No. 1 to Vol. 9 final editorial, G. M. Abrams, 1979, C, 385pp., il.
b. Fiscal related articles from various publications, circa 1900, C, SB, 35pp.
- F-246 **Notes on Fiscal Stamps**, A. B. Kay, Stamp Collector's Fortnightly, 1905-1915, C, SB, 33pp.
- F-247 **U. S. Revenue Department and other Titles**, Charles A. Nast, various publications, 1902-1913, C, SB, 97pp., il.
- H-89 **Safety Papers—A Review of Theory and Practice**, Simons, Tappi, 1951, SB, 10pp.
- H-90 **Mosbaugh's U. S. All Funds Seal Catalog**, Christmas Seal and Charity Stamp Society
d. Section IV, Lutheran Seals, 1976, 28pp., il.
e. Section V, Jewish Seals, 1978, 43pp., il.
g. Section VII, Ethnic Seals, 1979, 21pp., il.
i. Section IX, Medical Seals, 1978, 52pp., il.
- H-99 **Railroads of the United States**, excerpts from One Hundred Years Progress of the United States, Stebbins, 1872, C, 9pp.
- H-100 **Flamulas de Portugal**, Suplemento 1978/1982, Barata, 1983, C, 12pp., il., fl.
- H-105 **The Clipping File, Cinderellas**, Photocopies of tear sheets, various publications, C, SB, 494pp., il.
- H-106 **Jean de Sperati, Master Forger**, The Phil. Soc. of Los Angeles, 1974, C, 6pp., il.
- H-107 **Etiquetas de Rigisto de Portugal**, Barata, 1983, C, 12pp., il., fl.

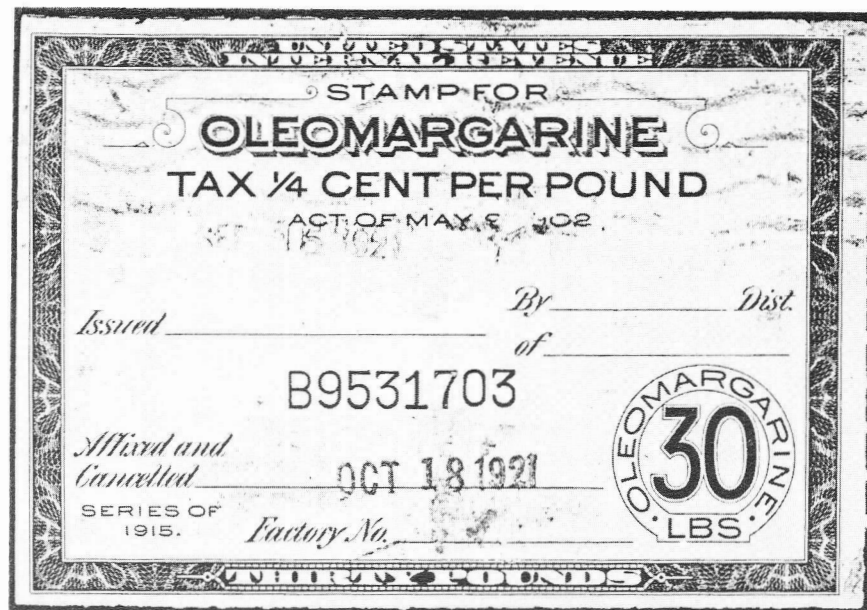
Offset Printings of the 1915 Oleomargarine Taxpays

by Carter Litchfield, ARA

Taxpaid collectors seldom concern themselves with the printing methods used to produce the stamps they collect. Most taxpaid stamps can be easily distinguished on the basis of design alone. I was taken by surprise, therefore, when fellow collector Alan Hicks pointed to a 30 pounds series of 1915 uncolored oleomargarine taxpaid and said, "That stamp almost looks like an offset printing." I was sure that all these 1915 stamps were engraved. However, close examination of the stamp in question showed that it had indeed be printed by offset lithography. A second copy of this 30 pounds stamp was similarly examined; it was engraved. We had discovered a new oleo taxpaid.

Over the past two years, I have been examining all the series of 1915 uncolored oleomargarine taxpays that I could find to determine how they were printed. My survey shows that all the known values exist engraved: 10, 20, 30, 40, 60 and 90 pounds. The 10, 20 and 30 pounds denominations also exist in offset printings. The offset stamps are much scarcer than the engraved ones.

When I compared the range of control numbers seen on the 10, 20 and 30 pounds stamps with the method of printing (see table), I found an unusual pattern. The lowest and highest numbers seen both occur on the common engraved stamps. The offset printings



have short ranges of control numbers within this major sequence. This implies that the offset printings were abandoned for some reason after a short trial. The table also shows that the offset printed stamps can be easily identified by their control numbers.

This pattern of control numbers also agrees with the pattern of cancellation dates observed. Only 1920-1922 cancellation dates were found on the offset stamps, even though the series of 1915 oleo taxpays were used up through 1926.

The three denominations of 1915 uncolored oleo taxpays that exist as offset printings are also the denominations that were printed in the greatest quantity (see table). The 40 pounds (4,643,000 printed), 60 pounds (7,538,300 printed) and 90 pounds (359,000 printed) stamps have only been seen engraved.

I thank Alan Hicks, Bill Smiley, Eric Jackson and Ernest Wilkens for their helpful discussions on the offset printings of the 1915 oleomargarine taxpays.

Range of Control Numbers Seen on Series of 1915 10, 20 and 30 Pounds Stamps for Uncolored Oleomargarine

Stamp	Engraved		Offset		Total Stamps Printed (Engraved + Offset)
	Lowest	Highest	Lowest	Highest	
10 Lbs.	963417	5387907	7689918	7689918	22,441,000
	A982357	A9345813			
	B356693	B553638			
20 Lbs.	1593341	2214942	246261	3140771	8,448,000
	6720186	7345122			
30 Lbs.	140010	8642340	B2844394	B9531703	50,913,000
	A50718	A9919206			
	D5221363	D80310008	D82909	D3338627	
	E486268	E9990324			

PHILIPPINE TAX ON LOST DOCUMENT

by Douglas K. Lehmann, ARA

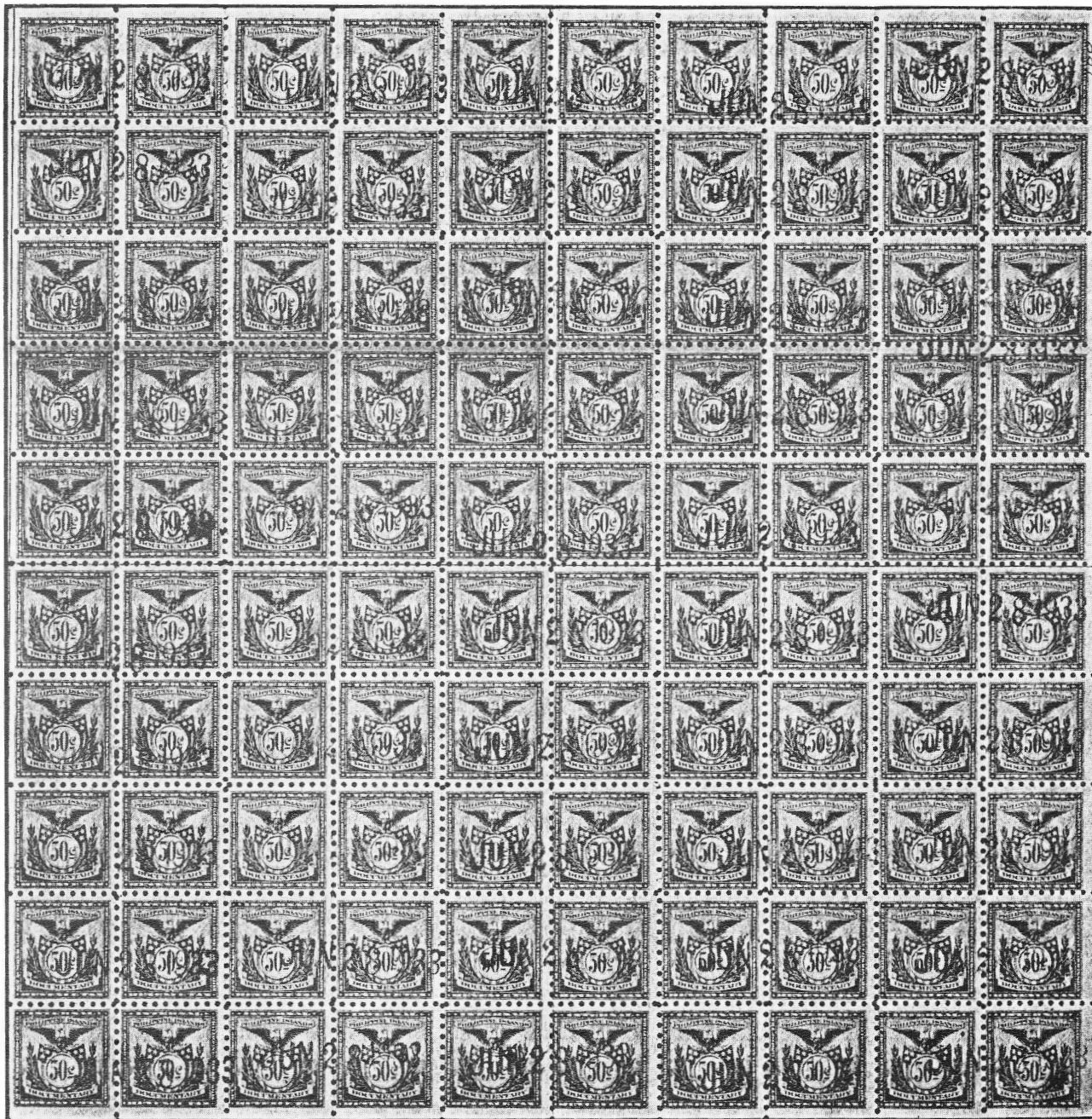


Figure 1. A full pane of Warren #W724 canceled June 28, 1933.

A single stamp from the pane shown in Figure 1 is worth about 10 to 25 cents. It is the 50-Centavos Philippine Documentary stamp, pale lilac, perforated 10x10 and assigned number W724 by Arnold Warren. The stamp was issued over a three year period from 1929 to 1931 and in use a decade longer. A total

printing of 16,500 panes of 100 were issued and never withdrawn.

I value the pane since very few panes are known to exist (mint or used) in this entire 10x10 perforation 11-denomination series—and none have ever been reported. But it is the story of its possible use that fascinated this author. The

sheet has no gum and is canceled June 28, 1933. The cancel is a line dater that covers every two stamps.

I also own a half-pane that I acquired five years earlier (Figure 2), each from dealers 2000 miles apart. Both the sheet and half-sheet are the right hand pane of 200-subject sheets engraved by the BEP



Figure 2. A half pane of the same stamp in Figure 1 obtained five years earlier 2000 miles away with the same cancel.

in Washington, D.C. The sheets have crossed guide lines with split arrows on the horizontal lines that divide rows 5 and 6. The vertical guide line that was used to cut the sheet into panes shows as remaining on the top seven rows in Figure 1. Both the half-pane and full-pane have no gum and the same June 28,

value of said documents." The rate was 4 Centavos in this example and 20 Centavos per 200 Pesos. In U.S. dollars, using the above rates, we are dealing with a \$50,000—250,000 transaction with a tax of about 100 Pesos. Not an uncommon occurrence.

2. There was a 100 Peso Documen-

1933 date cancel.

It was not until I owned both panes that I noticed one other characteristic in common. Both panes have a number in pen on the upper-right hand stamp (number 10). In Figure 1, the number is 100—meaning all 100 subjects are present. My half-pane has 91 (41 were apparently removed to make a nice looking rectangular multiple). I am convinced these panes were validly used but the original document is lost and not known to philately.

The following scenario is all conjecture on my part, but I believe it adequately explains what happened.

1. The Documentary Stamp Tax regulations contained several taxes based on the total value of the transaction. For example, a foreign bill of exchange was for "Bills of exchange drawn in but payable out of Philippine Islands, on each 200 Pesos, or fractional part thereof, of the face



Figure 3. The corner markings applied by an unknown clerk.

tary (also a 50, 20, 10 3 and 1 Peso) stamp. However, these denominations were printed in smaller quantities (less than 30,000 for the top three values). It is very possible the higher denominations may have been exhausted in a tax office or not even sent to the tax office where our tax was paid.

3. I believe the tax clerk could sell and cancel enough Centavos stamps to satisfy the transaction and he calculated how many he needed.

4. To guarantee no mistakes, my guess is he inked the number of stamps on each multiple (full and part panes) until the correct total was reached.

5. Some stamps were placed on the document (higher denominations if he had any) and the multiples all canceled and delivered to the businessman. Sheets were all backed with was paper at that time and this usually adhered to the gum in this tropical climate.

6. At some later date the separately canceled multiples found their way into the philatelic market. The was paper was probably soaked off by a collector or dealer along the way. The law required that the business only keep the canceled tax receipt as proof that the tax was paid and not the extra stamps it took to pay the tax.

While the evidence is circumstantial, I know of no other acceptable solution to this stamp pane's existence. Does anyone else have this denomination or other denomination dated June 28, 1933? If so I would like to know, especially if you have stamp number 10 with an inked number added. Please address any information or alternate scenario to the author at 3307 Chicamuxen Court, Falls Church, VA 22041.

Information Received:

Cape of Good Hope and an Unknown

In the March issue of TAR, information was requested regarding two items; a Cape of Good Hope revenue with manuscript surcharge and an unknown triangle stamp with Arabic inscriptions. Information has been received about both items from four ARA members.

Member Ronald Carlson writes regarding the £5 manuscript surcharge on the Cape of Good Hope stamp: Such manuscript information is frequently found on Cape of Good Hope and other South African States revenues. For this type of marking one to three lines may be present documenting the amount being taxed, the company or official's name or initials, and the date of cancellation. Victoria issues are the most common, in my experience, to show this information, with later issues usually being struck by a typeset canceler. I enjoy collecting revenues and have kept some study notes on the issues of Cape, Transvaal, Griqualand West and Stellaland pertaining to these inscriptions.



The British have been thorough in documenting the names of clerks and officials, thus initials can be frequently identified to the clerk and the office where the revenue was used. The type of transaction can occasionally be identified. The highest transaction amount I

is also off the stamp).

Following this reasoning it might be noted that relatively recent Postage/Revenue stamps of the U.K. are known with printed/written receipts from utility authorities on them. These are attached to customers bills when presented with payment—rather than attaching a stamp to a receipt the stamp itself is the receipt. It is quite probable that in southern Africa at this time it was common to write a receipt directly on or over the tax stamp required to be placed on a receipt.

have notes is £12,600 / - / -.

Sosef Schonfeld writes that the "surcharge" is in reality merely a portion of a handwritten receipt for the payment of £5. As it happened it stands alone on the illustrated stamp (apart from the date and initials). To prove the point he enclosed three stamps with similar inscriptions: one shows £2.3.6; another shows "Recd. £" (the amount is off the stamp); the third has "Paid" (the amount

Replies were received from Harry Heuer and from Dominick Santocki regarding the Arabic triangle stamp. The stamp was listed in *Les Timbres de Fantaisie* by Georges Chapier (1963). Chapier lists the five colors noted in the March inquiry; no other information is given about them. Mr. Schonfeld indicates these are outright phantasies according to an article in *Stamp Collector* for February 14, 1979, by R. E. Florida.

New Mexico Revenue Catalog

A committee has been formed to begin a new catalog of Mexican revenues. We have been promised financial backing for eventual publication. We are fortunate in having the services of a highly qualified scientific editor to

guide us.

What is needed now is help compile and edit the listings. We need data about previously unknown material. It is our firm intention to appropriately recognize all help. This book will be pub-

lished solely for the advancement of knowledge. All assistance will be welcome. Please write to me if you can offer any assistance: John Stippick, 20814 Westgreen Ct, Katy, TX 77450.

State Revenue Newsletter

The *State Revenue Newsletter* for May-June has arrived with its usual number of interesting U.S. state revenue articles. The lead article by Michael Florer, "Iowa Documentaries" illustrates and discusses the two types of cash register tape type of real estate transfer tax stamps that were used in Iowa from 1968 until 1983. In 1983 the various counties were given the option of using handstamps rather than the register receipts that were printed on gummed safety paper. However, Scott county is known to have used a hand-

stamp as early as 1975; this handstamp and the two types of register receipts are illustrated.

The second major article is reprinted from the fourteenth *American Philatelic Congress Book* (1948) and is entitled "The Story of the Discovery of the Trout and Game Stamp" by George Cabot.

The balance of the issue involves State Revenue Society housekeeping, advertisements and extensive listings of state revenue stamps that are available to SRS members. The SRS purchases

many state stamps to be able to take advantage of discounts for large orders, meet minimum purchase requirements, obtain stamps before deadlines or purchase stamps not normally sold to the general public such as liquor and tobacco stamps.

The *State Revenue Newsletter* is mailed to all members of the State Revenue Society. Dues are only \$4 per year, a sample copy of the newsletter is \$1. Information and or the sample can be obtained from Terence Hines, Box 258, Thornwood, NY 10594-0258.



Figure 1. Incorrect usage of an RB12 proprietary stamp used to pay two cent documentary tax on a bank check. Bodie, California is now a ghost town.

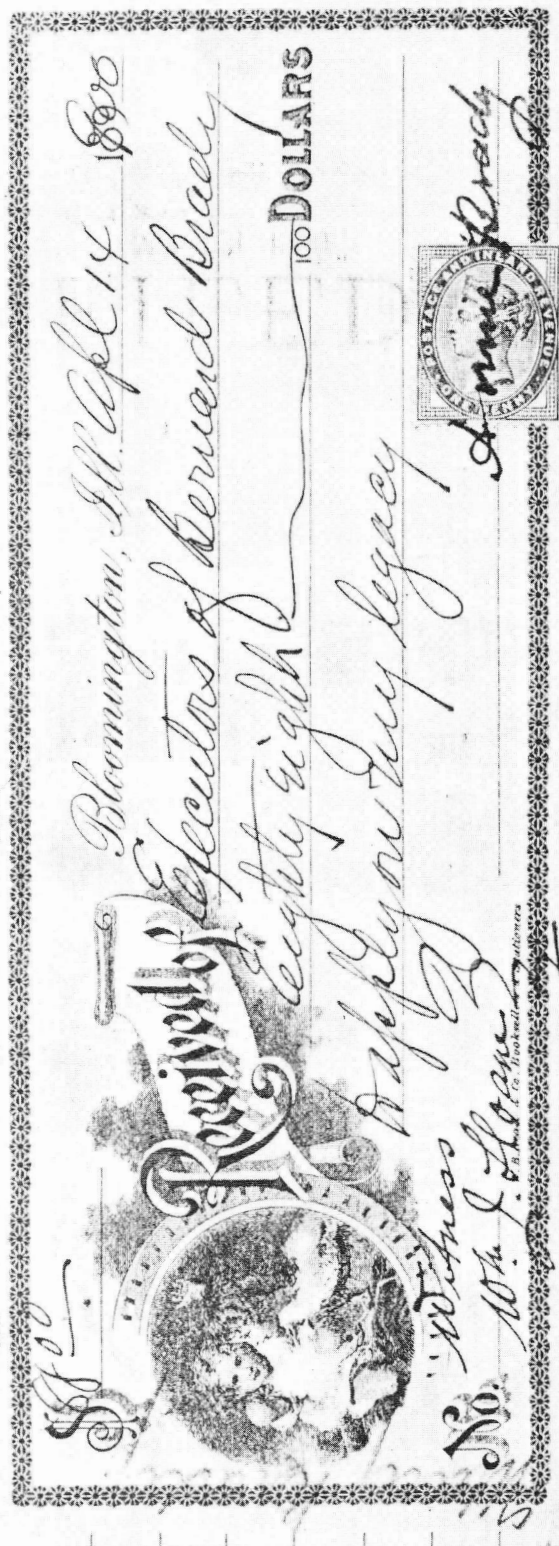


Figure 4. An 1881 Great Britain one penny revenue stamp (16 dot in each angle variety) incorrectly paying the two cent tax on a receipt.

More Incorrect Documentary Tax Payment

by Scott Troutman, ARA and Ray Hulsman, ARA

An earlier article explored the incorrect payment of documentary taxes with proprietary stamps. This article shows several additional items in that category, as well as a novel way to incorrectly pay the tax.

Figure 1 shows an interesting proprietary used as documentary item. A very fine copy of a Scott No. RB12 proprietary stamp is tied to a beautiful check from the Bodie Bank. Bodie is now a well known mining



Figure 3. Ives Match Company stamp in blue color. The handwriting is the same as in Figure 2. Again the cancel extended across two stamps. This one was canceled in 1870. Were these used on bank checks or receipts?



Figure 2. Ives Match Company stamps in ultramarine color with manuscript cancels "P.T. Ives + Sons/Dec 10th/1869" and "Nov 2nd/1869." Note that the cancel on the single stamp originally went across a pair of stamps. Ex Turner.

ghost town in California. That the check is made out of Wells Fargo & Co. makes it an even more interesting piece.

Several examples of Ives Match Company stamps have been found with manuscript revenue cancellations on them. As these cancels were not needed when applied on matchboxes, the speculation put forth here is that these were from some documentary usage. Does anyone have examples of such? The items in Figure 2 are the old paper variety in the ultramarine color (Scott

RO1055u). These were sold in the George T. Turner auctions in 1980 run by the D.F. Kelleher Company. The lone stamp in Figure 3 is a normal blue variety on old paper (RO155a).

The item in Figure 4 represents yet another incorrect way to pay a documentary tax. The item is a beautifully engraved receipt for "my legacy" from Bloomington, Illinois. Instead of a two cent U.S. revenue stamp to pay the Spanish American War tax, these creative people used a one cent Great Britain postage and revenue stamp from 1881 (Scott No. 89). While the lilac of the stamp does match the purple ink, the receipt is printed better than the U.S. stamps would be. I am sure this is not what the Congress had in mind.

References

Troutman, S. Documentary Usage of Proprietary Stamps. *The American Revenuer*, 1987; 41:1 pp. 7-8.

Foreign Sales Notes

from Jim Giegerich

In the March issue of TAR, I announced that I would be handling sales of foreign revenue catalogues. Since then I have received for sale Paul A. Nelson's *Catalog of Scandinavian Revenues, Vol. I, DWI, Faeroes, Greenland, Iceland and Norway*. Included in the postpaid price of \$8.00, is an addition and correction supplement.

All of Martin Erler's catalogues for Austria and Germany are in stock as listed in the March issue with postpaid prices. As long as stock remains, I am able to include a free catalogue for Slovakia revenues with the purchase of one or more of Erler's catalogues. You must request it at time of ordering as supplies are limited. Please not a correction to the March list. The Erler/Tkalcsics catalogue for Austria, Vol III, should read *General Municipal and States Issues*.

Since I have been operating this sales group for over a year, many of the older salesbooks are being retired. Therefore, we urgently need new material from the following areas: Canada, Great Britain (including colonies and Commonwealth issues), all Middle East areas (Syria, Lebanon, Turkey), Danzig, Baltic states, France and colonies, all Scandinavia especially Denmark, Latin America (only need Chile, Columbia and Paraguay) and Mexico.

Please be sure to fill out the route slips, especially that area indicating "next sending." During the summer months, your vacation of over one week duration should be noted so that no salesbooks are mailed during that time.

To collectors of German Christmas Seals, if you are in need of any specific material, please let me know what you are looking for. Martin Erler has some

material available, but this will be handled by want lists only, not salesbooks.

Correction:

Postage Stamps used for Revenue Purposes

by Erwin Lindenfeld, ARA

I refer to my article which appeared in the February, 1987, issue of TAR (41:27). The fiscal use of the stamps in question, namely the 25 and 14 Heller of the 1910-13 "PORTO" series of Austria, are mentioned in the third edition of Ferchenbauers *Oesterreich 1850-1918*. In addition, he states that the 1200 Heller and the 5 Kronen and 10 Kronen, too, never saw true postal use.

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.

Robert G Blank, Jr 4477, 135 Claremont Rd, Bernardsville, NJ 07924, by Eric Jackson. US and possessions revs; APS labels, telegraphs and RR.

John M Field 4481, 3333 Hanover Ave, Richmond, VA 23221, by Eric Jackson. All BOB (starting).

Martha W Frady 4482, 1637 Southwood Dr, San Luis Obispo, CA 93401, by Secretary. Early revs and documentary, all BOB.

MS Averill Gray 4487, 1642 Shoreline Dr, Santa Barbara, CA 93109, by Richard Friedberg. Canada.

Terrence E Highland 4486, 1101 James St, Bossier City, LA 71111, by Secretary. Louisiana revs, French Indo-China, SE Asia.

David F Hillesheim 4478, 8744 W Catalina Dr, Phoenix, AZ 85037, by Secretary. US.

Harry R Johnson, SR 4479, by Eric Jackson. US and state revs, cinderellas, etc.

Robert E Newnham 4484, 156 W Ingleside Dr, Akron, OH 44319, by Richard Friedberg. Proprietary medicine.

Lois K Robbins 4480, 1900 Loch Lomond Way, Las Vegas, NV 89102, by Richard Friedberg. U.S.

Advertiser's Notes:

(See the advertisements of the dealers mentioned in this column for addresses and other offerings.)

Glass Slipper (Andrew Hall) is proud to announce that items from two important collections will be offered in the sales dated July 31 and October 31. Some fine and rare revenues from the Gallou collection (ex the Flattschler collection), and the first section of items from the Green/Mosbaugh collection of Red Cross labels. Free catalogue for these sales on request.

E.S.J. Van Dam, Ltd. announce their 36th Revenue Stamp Mail Auction to be held on September 18, 1987. It includes the properties of 12 owners. This will be one of their largest auctions ever held and will include a large amount of revenue material including a comprehensive range of Canada Federal issues (including the "SFVEN" error, rare perfs, multiples; supreme court issues with perfs, multiples and proofs; and consular fees complete) a wide range of Provincials and almost complete sections of telephone and telegraph franks and semi-official airmails. A catalogue and prices realized is \$2.

Golden Philatelics (Jack and Myrna Golden) have published a 20 page illustrated listing of U.S. revenues and back-of-the-book. It includes most catagories of Scott listed material and taxpays.

Carl H. Silveri 4485, 1059 Hayward St, Manchester, NH 03103, by Richard Friedberg. All US.

Michael S Zolno 4483, 2855 W Pratt Blvd, Chicago, IL 60645, by Richard Friedberg. Hungary revs.

Highest membership number assigned on this report is 4487.

New Members

Numbers 4442-4457

Applications for Reinstatement

L Landau 3734, 11 Grouse Rd, Warren, NJ 07060, by Richard Friedberg. US, Europe, Central and South America, GB and colonies.

Joseph L Markey 827, 3508 W Mandalay Lane, Phoenix, AZ 85023, by Eric Jackson.

Reinstated from 1987 NPD List

Don Griffin

Richard G Levine

A Soesantio

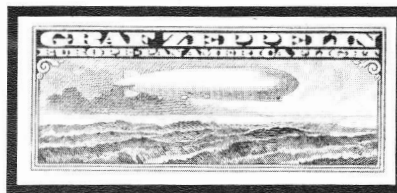
Wallace W Walker

Membership Summary

Previous membership total	1471
Applications for membership	11
Applications for reinstatement	2
Reinstated from 1987 NPD list	4
Current membership total	1488

WHAT IS IT?

(HINT: There is no denomination!)



ANSWER: This vignette, engraved by the Bureau of Engraving and Printing, appears on the large (over 8x10") philatelic Souvenir Card commemorating the 1971 A.S.D.A. stamp show.

SPECIAL INTRODUCTORY OFFER!

We will send you 25 different B.E.P & U.S.P.S. philatelic Souvenir Cards (including the '71 ASDA) issued 1970-1977, regular retail over \$55, for just...\$25! (We'll throw in a sample White Ace Album Page & Mount!)

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Yes! \$100 Catalogue fiscals free to anyone requesting our free profusely illustrated 8 page price list of India & Indian States fiscals.

AUCTIONEERS OF REVENUES, FISCALS & COLLECTABLES WORLDWIDE ESPECIALLY INDIAN STATES, INDIA & NEIGHBOURING WE SEND APPROVALS TOO - ASK FOR DETAILS GIVING YOUR COLLECTING INTERESTS.

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Will be glad to assist you in expanding and enhancing your collection. If you will send \$1 postage for my comprehensive series of U.S. Revenue Lists, all carefully graded and modestly priced, I will do my best for you.

Established 1939: ARA ASDA APS

Box 2302-R Babylon, NY 11703

393

Canada Revenues

Bought & Sold. Want lists invited.

Regular mail auctions and fully illustrated price lists, sample copy FREE.

1987 CANADA COLOR REVENUE CATALOG WITH 529 COLOR PHOTOGRAPHS US\$7.00

2 Vol. Canada revenue album US \$64

E.S.J. VAN DAM LTD.

P.O. Box 300A, Bridgenorth, Ont.

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385

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

Bidwell, Fully illustrated.....\$5.65

Harry W. Heuer

205 East Nassau Street, Islip Terrace, NY 11752

390

For A Mail Auction With A Difference

Write For Our Latest Catalogue.

Revenues Are Always Included

Literature: U.S. Internal Revenue Stamps, Hydrometers, Lock Seals.
Reprint of the Springfield List: \$11 ppd.

H.J.W. Daugherty

P.O. Box 1146, Eastham, MA 02642



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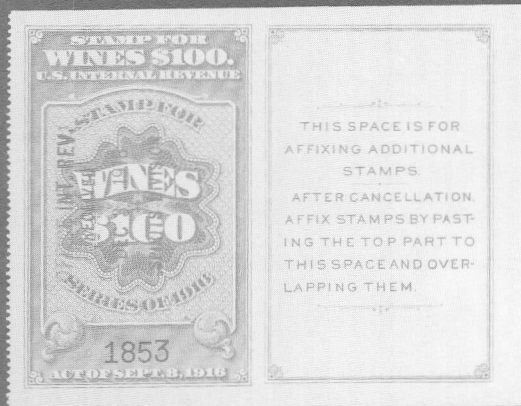
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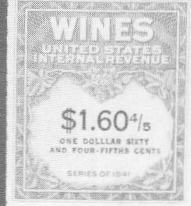
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WHITTIER PHILATELIC SERVICES

Eric Jackson 213-698-3193

6727 S. Washington Ave., P.O. Box 651, Whittier, CA 90608

MAIL BID SALE #23

CLOSING DATE: JULY 9, 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	Decalomania Bank Check essays, 5 diff with usual flaws	-----
2	R1b F corner crease	35.00
3	R11b F small tear in top margin PHOTO	130.00
4	R19b unused F short perf	16.00
5	R27b vertical pair Avg-F couple short perfs	15.00
6	R28c F-VF	12.00
7	R36b vertical pair Avg-F	10.00
8	R52b F couple short perfs, green h/s cancel	40.00
9	R53c double transfer at top & bottom, F straight edge PHOTO	25.00
10	R64b F short perfs	40.00
11	R66b F perf faults PHOTO	250.00
12	R77c F+ SON blue handstamp cancel PHOTO	50.00
13	R86a F-VF small faults PHOTO	85.00
14	R87c F black h/s cancel, crease, couple short perfs	45.00
15	R102c blue SON Indianapolis & St. Louis RR cancel, reperfed PHOTO	550.00
16	R159 F-VF PHOTO	125.00
17	R170r* plate #8354 F tiny stain	30.00
18	R181 VF small thin spot PHOTO	300.00
19	R222 F-VF straight edge	9.00
20	R227 F-VF cut cancel PHOTO	200.00
21	R249 F-VF tiny cut cancel	7.00
22	R258* VF straight edge	12.50
23	R262 F-VF	6.00
24	R263 F-VF	8.00
25	R269 F	10.00
26	R288* sensitive ink F-VF	20.00
27	R290* sensitive ink F-VF	30.00
28	R379 Avg	9.00
29	R380 VF uncut	15.00
30	R381 VF uncut	22.00
31	R382 F-VF uncut, rough perfs	35.00
32	R383 VF uncut	10.00
33	R406 F-VF uncut	20.00
34	R510 6 examples, R502 & R508 cut cancels, used in a booklet type Railroad Equipment Lease F-VF	169.20
35	R535 VF perfin	20.00
36	R547* F-VF	3.50
37	R575 VF	3.50
38	R612 VF uncut	12.00
39	R635 VF	3.50
40	R709 F-VF light cut cancel	8.00
41	R812b used on an empty SHOLL'S INFALLIBLE AGUE PILLS box, F	-----
42	R820r on the back of an ARNICA COURT PLASTER envelope, VF pretty	-----
43	R823p plate #11452 block of six, Avg	-----
44	RD16a* F-VF	-----
45	RD19a F-VF punch cancel, crease	(50.00)
46	RD22 VF	4.00
47	RD23 F punch cancel, rough perfs	40.00
48	RD24 F-VF staple holes, small hole punch cancel	22.50
49	RD58* F	9.00
50	RD64 VF cut cancel PHOTO	100.00
51	RD65 F-VF perfin, staple holes PHOTO	350.00
52	RD108* F	16.50
53	RD333 VF perfin	10.00
54	RD334 VF perfin PHOTO	75.00
55	RD335 VF uncut	65.00
56	RD365* F-VF	20.00
57	RE40 F stained	20.00
58	RE47 F	27.50
59	RE50* F	4.50
60	RE56 F tack holes, cut cancel, soiling	30.00
61	RE56 with RE41 attached to label, tack holes, light soiling, scarce build-up	30.00++

62	RE57 VF crease between stamp & tab	40.00
63	RE58 VF crease between stamp & tab	25.00
64	RE59 VF crease between stamp & tab PHOTO	125.00
65	RE107A F-VF staple holes, small filled thin in top margin PHOTO	1,300.00
66	RE148 F-VF large thin	45.00
67	RE150 F-VF very lightly varnished	40.00
68	RE155 F small faults include tiny scrape	27.50
69	RE162 VF creased	70.00
70	RE183* F-VF	40.00
71	RE184* VF	20.00
72	RE185* F-VF PHOTO	60.00
73	RE186 F-VF small fault	12.00
74	RE187* F-VF PHOTO	60.00
75	RE188* F-VF PHOTO	60.00
76	RE189* F-VF PHOTO	65.00
77	RE194* VF PHOTO	75.00
78	RE196,196a* vertical pair VF PHOTO	38.00++
79	RE197 F-VF perfin, light varnish	50.00
80	RF2e pair roulette 12 1/2 vert, F-VF PHOTO	80.00
81	RG12* F	9.00
82	RG13 F	7.00
83	RG14 F	10.00
84	RG17 F-VF straight edge	12.00
85	RG18 F-VF	12.00
86	RG19 F-VF	30.00
87	RG20 VF	50.00
88	RG21 F-VF	30.00
89	RG22 VF PHOTO	200.00
90	RG23 F-VF PHOTO	100.00
91	RG125 VF cut cancel	9.00
92	RJ4a* inverted ovpt F-VF straight edge	8.00
93	RJA46b used on a Demerol box	-----
94	RJA46b used on a Nycodan bottle	-----
95	RJA59b F-VF	10.00
96	RJA60b F-VF	20.00
97	RJA67a F faulty	15.00
98	RJA68b F-VF thin	375.00
99	RJA71b VF	20.00
100	RJA74b F-VF couple nicks in bottom margin	10.00
101	RJA75a VF E. L. & Co. precancel PHOTO	750.00
102	RN-A9 cut square F-VF full document CV \$600	-----
103	RN-A10 "TAPEWORM" 56 partial impressions, full document, some age toning along left margin, o/w VF, a similar item recently sold for \$990 in a Robert Siegel sale	800.00
104	RN-A10a "TAPEWORM" 53 partial impressions, full document, small tear in top margin, corner crease, o/w VF, a similar item sold for \$1,210 in a Robert Siegel sale	1,000.00
105	RN-A10 cut square strip, stamp only, reinforced at folds	60.00
106	RN-C21b cut square F-VF	(30.00)
107	RN-K11 1st Nat'l. Bank of Honeybrook, PA, check, F	150.00
108	RN-P6 Panama RR stock cert., VF folded	150.00
109	RN-X5a Pere Marquette Parlor Car ticket F-VF	20.00
110	RN cut squares, coll of 20 items including 12, P6, R6, T6, U1 stamp redeemed, U6 and more. CV of 12 items as cut square is \$241 plus another 8 items @ \$387 as full doc's.	-----
111	RO10a VF small thin PHOTO	65.00
112	RO19b F fresh PHOTO	75.00
113	RO21a F small tear & colored in scrape PH	150.00
114	RO37a Avg tiny thin PHOTO	120.00
115	RO118a F thin spot PHOTO	75.00
116	RO119c F	30.00
117	RO126d VF	30.00
118	RO179d F	40.00
119	RPLA Avg repaired, thins, crease PHOTO	600.00
120	RS10d VF creased PHOTO	350.00
121	RS27a F-VF short perf	7.50
122	RS36b F-VF thin spot	45.00

123	RS37d F-VF two rust spots	40.00
124	RS43a Avg thins, perf flaws PHOTO	125.00
125	RS48d F small thin PHOTO	70.00
126	RS70b F-VF thin, light stain PHOTO	75.00
127	RS99b F creases, few short perfs	40.00
128	RS128d VF crease, thin, small scrape and perf fault PHOTO	125.00
129	RS130b Avg short perf, fresh PHOTO	150.00
130	RS133a F-VF thin PHOTO	70.00
131	Hostetter Company Facsimile label, plate proof on card, XF (Springer 285M1)	-----
132	RS134a F creases, couple short perfs PHOTO	75.00
133	RS142d F couple short perfs	45.00
134	RS197c F-VF PHOTO	50.00
135	RS212c F-VF PHOTO	75.00
136	RS216d F couple short perfs	45.00
137	RS227a with the foreign entry of the 1st X. Bazin essay (see TAR Feb. 1982), faulty with pieces missing in the label portion only	-----
138	RS237b F thin, light soiling PHOTO	150.00
139	RS257d VF thin, few short perfs	30.00
140	RS262c VF	20.00
141	RT27c VF short perf	12.50
142	RV2* F-VF	12.50
143	RV3* F-VF	11.00
144	RV4 F small thin, straight edge 2 sides	6.00
145	RV5* VF	11.00
146	RV7* VF	20.00
147	RV9* VF	22.50
148	RV13* VF	18.00
149	RV14* VF	15.00
150	RV17* VF	12.50
151	RV19* F-VF	25.00
152	RV20* F-VF	37.50
153	RV21 F straight edge, soiled	10.00
154	RV27* F-VF	25.00
155	RV29* VF	20.00
156	RV33* F-VF	30.00
157	RV40* VF	15.00
158	RV41* VF	12.50
159	RV43* F-VF	30.00
160	RV44* VF	30.00
161	RV49* VF	20.00
162	RV50* XF	15.00
163	RV52* VF	12.00
164	RV81-2* VF complete set	75.00
165	RY2* F-VF PHOTO	250.00
166	RY3* F-VF short perf PHOTO	75.00

TAXPAID REVENUES

Beer stamps, Lock Seals - Priester Catalogue Numbers

All others - Springer Catalogue Numbers

167	Beer 2* F small tear in top margin	7.50
168	-4* VF crease	4.00
169	-21C Avg light soiling	10.00
170	-22B F light soiling PHOTO	25.00
171	-23D F creases	4.50
172	-36 F small thin	5.00
173	-38F VF	7.00
174	-41B* F-VF creased	15.00
175	-43F VF upper right corner margins	10.00
176	-69 Avg-F	9.00
177	-71* XF couple light creases PHOTO	15.00
178	-76 Avg	15.00
179	-85D F-VF upper left corner margins with plate markings, light soiling	8.00
180	-86A* VF PHOTO	35.00
181	-91 VF creases	10.00
182	-99 F crease	5.50
183	-100* F-VF crease PHOTO	20.00
184	-111A Avg-F crease	10.00
185	-113A Avg	7.00
186	-114A VF PHOTO	10.00
187	-146C Avg	5.50
188	-179A* type 152 VF crease PHOTO	50.00
189	-183B* type 201 VF PHOTO	20.00
190	-190B with Pennsylvania 1/8 bbl affixed VF	2.50++
191	-191B with Penn. 1/6 bbl affixed VF PH	30.00++
192	-197 VF	4.00
193	-198 VF	6.00
194	-199 VF	4.00
195	-214a VF unpunched PHOTO	20.00
196	-223 VF creased	3.00
197	OLEOMARGARINE FE1 F usual tack holes, two small tears	16.00
198	-FE2 F usual tack holes, few creases, thin	20.00
199	-FE4 with 5 coupons, F usual tack holes, couple nicks in margins, small thin	30.00
200	-FF10 F usual tack holes, few sealed tears	17.50
201	-FE14 F tack hole in center, some varnish and small faults	17.50
202	-FE54/94 collection of 21 different, F-VF with some usual faults	74.83



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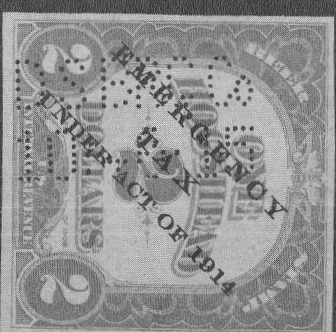
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WHITTIER PHILATELIC SERVICES

203	CIGARETTE TA21c on an empty pack of the MORNING MAIL CIGARETTES F	-----	255	HAWAII R1* F	7.50	307	IRELAND stock of over 500 revenues on stock pages, good variety, Avg-F B/H CV over £1,200.00	
204	-nicely mounted collection of 150 different, gen F-VF cond with some faults, nice starter collection	236.86	256	-R2 unused F	7.50	308	LIECHTENSTEIN 3 diff Erlar #3a*, 13, 14 F-VF	49.50
205	CIGAR TC384a VF PHOTO	27.50	257	-R3 F	5.00	309	MEXICO Aduanas mounted collection of 118 stamps including a few multiples, nice cond. Stevens CV	140.00
206	-TC757a VF full repaired tear PHOTO	17.50	258	-R4 VF PHOTO	25.00	310	-Aduanas stock of about 7,500 stamps, over 100 different, sorted into envelopes	-----
207	-TC840a VF light crease PHOTO	15.00	259	-R5 VF	25.00	311	-Contribution Federal mounted collection of 237 different, gen F-VF	309.00
208	-Series 122 Class C 250 Cigars, unlisted, VF full repaired tear	-----	260	-R7* F	10.00	312	-Documentos y Libros mounted collection of 291 stamps, F-VF	125.00
209	SNUFF TE63 plate proof on card VF PHOTO	-----	261	-R11 F-VF	4.00	313	-Documentos y Libros stock of over 7,500 stamps, over 200 different, sorted into envelopes	-----
210	TOBACCO TF792 F-VF crease	5.50	262	-R12* VF PHOTO	37.50	314	-Papel Sellado Stevens #PS4 VF	35.00
211	-TF803 VF	8.00	263	-R13* Avg	12.50	315	-Renta Interior mounted collection of 366 different F	-----
212	TOBACCO STRIP TG103 india paper plate proof mounted on card VF PHOTO	-----	264	-R14* F-VF	27.50	316	-Renta Interior stock of about 20,000 stamps, over 400 different, sorted into envelopes	-----
213	LOCK SEAL 72A Series S full sheet of 54 XF one light fold	54.00+	265	-R15* F	27.50	317	-various issues including Hilaza y Tejido, Revolutionary, Derechos Fiscales, Stamped Paper, States, etc., mounted collection of 147 stamps including 2 full sheets, F	140.00
214	-73A Series G dark brown full sheet of 54 VF crease, light toning	27.00+	266	-R16* Avg	27.50	318	-Durango stock of about 10,000 stamps, 40 different, primarily the early issues between DU1 and DU59, sorted into envelopes. Includes many different handstamps on some issues	-----
215	-73A Series X red brown full sheet of 54 VF light fold & toning	27.00+	267	-Kahului RR 5¢ blue F thin PHOTO	-----	319	-Jalisco stock of about 2,500 stamps, 60 different, sorted into envelopes	-----
216	-74A Series A full sheet of 54 VF couple creases, light toning	40.50+	268	-Kahalui RR 6¢ rose unused, F-VF	-----	320	-Morelos stock of over 350 different sorted into envelopes by variety, about 5,000 stamps	-----
217	-80A Series W full sheet of 54 VF small internal tear affecting two stamps	216.00+	269	-Kahalui RR 18¢ black unused, F-VF	-----	321	-full and part sheets, most from Durango and Morelos, probably over 35,000 stamps	-----
218	COTTON ORDER 1G3 booklet pane with black SPECIMEN overprint F	-----	270	PUERTO RICO R2* F-VF	11.00	322	-accumulation, 3 pound box of stamps in various states of organization	-----
219	FOOD ORDER 2G5 booklet pane with black handstamp "CANCELLED" F-VF	10.00	271	-R4 F-VF creased	11.00	323	NICARAGUA coll of 100 diff revenues F-VF	-----
220	-2G6 booklet pane with black handstamp "CANCELLED" F-VF	18.00	272	-R9* F PHOTO	275.00	324	-Telegraph accumulation of over 100 different, several hundred in all, including many overprint varieties, etc.; also, Hiscocks #120 with inverted ovpt, unlisted. Nice lot for study	-----
221	U.S. DEPT. OF THE INTERIOR Certificate of Permit to Export Wild-Game Animals or Birds From Alaska, tag on green card, faults	-----	273	-Rectified Spirits blue provisional handstamp on U.S. RE74 VF	-----	325	-Telegraph over 60 different sorted into envelopes, over 3000 stamps	-----
222	ILLINOIS Des Plaines Motor Vehicle License Decals, 10 different unused, VF	-----	274	-RE4 F-VF	7.50	326	PARAGUAY accumulation of about 65 different revenues, over 150 stamps incl 2 stamped paper documents	-----
223	MICHIGAN Bear Stamp 1962 VF mint PHOTO	-----	275	-RE5 F creased, tiny scrape	9.00	327	-stock of about 1,600 revenues, 26 different, sorted into envelopes	-----
224	-Bear Stamp 1963 VF mint PHOTO	-----	276	-RE7 VF creased, light soiling	15.00	328	PERSIA stock of over 1,100 revenues, 43 different, sorted into envelopes	-----
225	NEW YORK Stock Transfer 1915 20¢ heavy white paper, perfin on sales slip with pair of U.S. R212, VF	-----	277	-RE9 F small scrape	7.00	329	PERU full and part sheets, 7 different, about 20,000 stamps	-----
226	-Stock Transfer slips, over 2 pounds, all pre-1915	-----	278	-RE36 F-VF varnished	30.00	330	POLAND couple hundred revenues on a stock sheet, about 65 different	-----
227	-Liquor Tax Certificate 1916-17 VF	-----	279	-RE42 F	60.00	331	PORTUGAL & COLONIES stock of about 900 revenues, about 140 different, sorted into glassines	-----
228	OHIO Cigarette Dealer's License, 5 diff., 1938-9 to 1942-3, F some faults	-----	280	-RE51* F PHOTO	75.00	332	SERBIA envelope of about 200 revenues, many different	-----
229	UTAH Hunting & Fishing License/Tags, 6 diff. 1951 and 2, VF	-----	281	-Excise Tax blue with black values F PH	-----	333	SPAIN Barcelona Notary College stamps, 7 different F-VF	-----
230	WASHINGTON Apple and Soft Fruit, 25 diff. in full sheets, mint & used, F-VF	102.00		WORLDWIDE REVENUES & TELEGRAPHS		334	SPANISH AFRICA 1903 25 & 50¢; 1911 1, 3, 4, 5, & 7P values, F-VF couple small faults	-----
231	STATE REVENUES mounted collection of 200 diff. mint & used, F-VF condition, nice starter collection	-----	282	ARGENTINA stock of about 25,000 revenues, over 550 different, sorted into envelopes	-----	335	URUGUAY Documents Forbin #1 card proof; #75, B6 & 87 india proofs, F-VF couple sm faults	-----
232	TELEGRAPH ST5* F short perf in upper left corner F PHOTO	100.00	283	AUSTRIA 1829-33 3 heller embossed revenue documents, nine examples	-----	336	TELEGRAPH STAMPS over 200 different from various countries, sorted into envelopes, over 3,000 stamps	-----
233	-5T6* Avg-F small sealed tear PHOTO	140.00	284	BELGIUM accumulation of about 100 different revenues on stock sheets, over 500 stamps total; also about 20 Luxembourg revenues	-----	337	FAKES, FORGERIES, REPRINTS, ETC., over 600 items worldwide, includes non-Scott items, locals, Vichy France, Malaya, and many more. A lot of fun here, much of it is mounted on small sheets with notes	-----
234	-12T1 imperforate pair VF	-----	285	BRAZIL Tobacco Tinfoils, 2 different types for Legitimios Charutos	-----	338	WORLDWIDE REVENUE BALANCE LOT carton of cigar boxes, envelopes, full sheets, etc., etc. Shipping weight is 18 pounds	-----
235	-12T3* Avg-F	80.00	286	-accumulation of about 2500 stamps, over 150 different	-----		LITERATURE	
236	-12T4* VF nick in upper left corner PHOTO	100.00	287	CANADA Saskatchewan Van Dam # SL45-55 F-VF couple minor faults	33.45	339	Album Weeds, How to Detect Forged Stamps, Rev. R. B. Earee, Third edition reprint, 8 volumes, F-VF	-----
237	-15T27* VF	25.00	288	CHINA accumulation of about 1500 revenues, some in large quantities, about 200 diff.	-----	340	A Catalogue of the Federal Revenue Stamps of Canada, Nelson S. Bond, 1953, F	-----
238	-15T40* VF	30.00	289	COLOMBIA extensive stock of about 7000 revenues, over 125 different, much of it pre 1900, sorted into envelopes. Nice group of material	-----	341	The Fiscal Stamps of the United States, L. W. Crouch, 1911, Avg-F	-----
239	-15T41* VF	15.00	290	COSTA RICA accumulation of about 1000 revenues, 35 diff., sorted into envelopes	-----	342	Great Britain Revenues, European Philately 1, J. Barefoot, 1978 F-VF	-----
240	-15T45* VF	20.00	291	CUBA telegraph stamps, 25 different sorted into envelopes, over 3000 stamps	-----			
241	-15T50* F rough perfs	20.00	292	CZECHOSLOVAKIA collection of 60 different revenues on stock sheets	-----			
242	-15T011* F-VF	8.00	293	DOMINICAN REPUBLIC extensive stock of about 15,000 revenues, about 30 different basic stamps, but includes shades, varieties, cancels, multiples, etc. Great lot for the specialist	-----			
243	-16T8* F short perf	22.50	294	EL SALVADOR 1916 & 1918 Timbre Municipal issues, 6 different pairs imperf horizontally, vertically, or inbetween; 1 strip of three imperf horizontally; 4 blocks of nine with the center stamp with the wrong year ovpt; 1 block of nine with the center stamp with the wrong denomination. A neat lot	-----			
244	-17T1* VF	5.00	295	FRANCE accumulation of about 250 revenues on pages or in glassines F-VF ARA France CV 2,638.00	-----			
245	-17T3* VF	7.00	296	-Telephone Hiscocks #1's 2, 4, 6, 8, 9, 10, & 11 F-VF	£42.50			
246	-United Fruit Co. 1912 orange VF mint	-----	297	GERMANY stock of over 150 different revenues sorted into envelopes, about 10,000 stamps	-----			
247	STAMP DEALER STAMP William B. Hale 1 Peso red and black VF PHOTO	-----	298	GREAT BRITAIN Consular Service 1902 £50 F creased (Barefoot/Hall 73)	£75.00			
248	-same, but brown and blue F	-----	299	-Life Policy selection of 9 diff. F-VF	£96.00			
249	NATIONAL WHOLESALE LIQUOR DEALERS ASSOC. Feb. 1914 stamp used on Alex Fries & Bro. Invoice, VF	-----	300	-stock of about 7000 stamps, over 45 diff., sorted into envelopes	-----			
250	TRADING STAMPS extensive mounted collection over 1600 different, most in blocks of four or larger, includes some full sheets and coil pairs, test stamps, bonus stamps, a beautiful collection	-----	301	-Circular Delivery stamps, 32 different, all forgeries VF	-----			
251	-14 different, many hundreds mounted in redemption booklets	-----	302	-Keeble College, Oxford, perf 12 pale blue F	-----			
252	EXPRESS LABELS American Merchants Union Express Co. forwarding label from Woodbine, Iowa, vignette of dog and safe VF	-----	303	HAITI stock sheet of about 100 revenues, 12 different	-----			
253	-American Merchants Union Express Co. COD label from Syracuse, NY, F-VF creased, small punch hole	-----	304	HONDURAS accumulation of about 10 different revenues in small quantities, total of 75	-----			
254	-American Merchants Union Express Co. COD label from Rock Island, IL, F thin	-----	305	HUNGARY accumulation of over 100 different revenues, about 2000 stamps total	-----			
			306	IRANIAN AZERBAIJAN over 1000 stamps, perf & imperf, various denominations, some being se-tenant	-----			

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