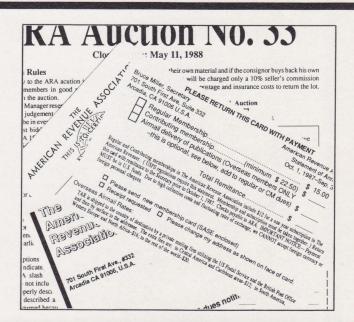


The American Revenuer

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This issue is devoted in large part to society business; an auction, a new directory and members being dropped for non-payment of dues. Are you on the list, inside page 57.



THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION

MARCH 1988

Volume 42, Number 3 Whole Number 403

STATE DUCK STAMPS

BUYING...BUYING...BUYING **NEW HIGH PRICES!**

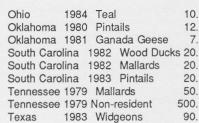
We urgently need the following State Duck STAMPS! (Not the prints, just the stamps.) Prices quoted are for mint stamps without any faults. Used stamps are also wanted...send for prompt, fair cash offer. We also buy Federal Stamps, both mint and used. Large quantities accepted!

Ohio

California	1971	Pintails	\$250.
California	1972	Canvasbacks	1,400.
Florida	1979	Teal	40.
Illinois	1975	Mallards	400.
Illinois	1976	Wood Ducks	60.
-			
1 8	WATER	COUNT 4	









1983 Mallards ALL HUNTER TYPE WANTED FROM NORTH DAKOTA & MONTANA!!

20.

15.

North Dakota 1983 Mallards

Ship via Registered Mail — Immediate Payment!! Please include your phone number when shipping. All other stamps wanted...ship for offer

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U.S. Revenue Auctions

From a recent sale:



R102c, light MC, very sharp colors, large margins, Fresh & Very Fine, difficult to find this nice.

If you are not on my auction list, you should be.

ARA members send \$1 for the next sale catalog and prices realized.

Michael E. Aldrich

Box 13323, St. Paul, MN 55113 612-644-5523



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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

The American Revenuer

The Journal of International Fiscal Philately

Volume 42, Number 403

March, 1988

Whole Number 403

Warrant of Distress

In the January issue of *The American Revenuer* (1988 January; 42:11), Leo Scarlet questioned what a Warrant of Distress was. He showed an excerpt from a 1866 booklet that indicated a stamp tax on such warrants in the amounts of 25¢ if the "amount of rent claimed not over \$100," and 50¢ if the "amount of rent calimed over \$100." We have had replies from members D. Sher, Bob Patetta, Len McMaster and Michael Mahler. We thank all of you.

A "Warrant of Distress" is a legal order authorizing a sheriff or other officer of the court to seize the personal property of a tenant for non-payment of rent.

Michael Mahler provided the following definitions from Black's Law Dictionary (Fifth Edition, West Publishing Co., St. Paul, MN 1979) along with the comment that he has never seen any example of this type of document:

Distress warrant. A writ authorizing an officer to make a distraint; particularly, a writ authorizing the levy of a distress on the chattels of a tenant for non-payment of rent.

Writ. An order issued from a court requiring the performance of a specified act, or giving authority to have it done.

Distraint. Seizure; the act of distraining or making a distress.

Distress. A common-law right of landlord, not regulated by statute, to seize a tenant's goods and chattels in a nonjudicial proceeding to satisfy an arrears of rent.

Chattel. An article of personal property, as opposed to real property. A thing personal and movable. It may refer to animate as well as inanimate property.

RN-Update

More on the "Extra Lines" RN-G Types

Member Roger Patterson of Bemidji, Minnesota, sent a few drafts drawn by Eavey Hoffman Co. which display an extra line on the upper left parallel to the margin of of the lozenge and a fainter line above but parallel to the right frame line of the lozenge. Similar extra lines were discussed in this column before (1987 February; 41:28).

Patterson stated that he had over 200 of these drafts but had swapped away all but about twenty in the last eighteen years. His estimate is that maybe as many as fifty of them show flaws

by Joseph S. Einstein, ARA

similar to what he sent for inspection.

It is hoped that those having Eavey Hoffman drafts would inspect them closely and send good photocopies for study. But, the over riding concern is how to account for these parallel extra lines? We think that we can rule out a shift in the paper; that leaves us with some failure in the resist on the stone or a poor transfer as most likely causes. Does anyone have a better idea. Please write if a thought strikes (10100 Peach Parkway, Skokie, IL 60076).

THE AMERICAN REVENUER

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

ARA Auction No. 33

Closing Date: May 11, 1988

ARA Auction Rules

These rules apply to the ARA acution in this issue.

- Only ARA members in good standing are eligible to participate in the auction.
- 2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.
- 3. Bids should be in even dollar amounts only. All lots sold to the highest bidder at a slight advance over the next higher bid. A 10% buyers premium will be added to all successful bids. Bidding increments are as follows:

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

\$200 and over by 5% over next higher bid

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

their own material and if the consignor buys back his own lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot. Mail bids to:

ARA Auction Box 577 Garrett Park, MD 20896

Auction 34 is scheduled for the July-August 1988 issue of *The American Revenuer* if a sufficient amount of material is received. The deadline for submitting material is July 1, 1988.

ARA Auction No. 33

P.O.Box 577 Garrett Park, MD 20896

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

Name						
Address	Address					
City, Sta	te, Zip					
ARA Me	embership No.					
Lot #	Lot # Bid Lot #					

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







415





408 420 424

U.S. SCOTT LISTED REVENUES - CV from 1988 Scott Specialized

First three issue revenues have manuscript cancels unless otherwise noted

401	R7a	4 large margins; SON HS; VF+	10.00
402	R7a	3 large, 1 good margin; blue Wells Fargo HS; VF+	10.00
403	R32a	4 good/large margins; VF	45.00
404	R41a	3 good/large margins, in at R; full August Belmont HS; VF	40.00
405	R50a		35.00
406	R60a	4 good/large margins; VF	35.00
400	ROUA	5 copies, all with 4 large margins and	12.50
407	R61a	similar 1/13/63 ms ccl; fresh & VF+	
		3 good margins, in at T; 2mm tear; F	60.00
408	R64a	2 good/large margins, close T and B;	75.00
409	0.17	F/VF (ph)	
	R67a	3 good marg, close at T; 2/11/64 MS; F	25.00
410	R81a	4 good margins; 1" repaired scissors cut; VF appearance	85.00
411	R89a	4 good/large margins; wrinkles; rich	
		color; VF	30.00
412	R89a	3 large margins, cuts at T; F	30.00
413	R1b	Large/wide imperf margins; fresh and UF	35.00
414	R1b	Vert s/5; center stamp w/ironed out	
		crease causing sm paper break; rare	
		multiple; fresh and fine (ph)	235.00
415	R13b	Imperf vert., light pen ccl; VF (ph)	120.00
416	R36b,37b	Large to wide imperf margins; sound and	
	,	fresh; VG/F	20.00
417	R42b	3 copies, mixed centering; F/VF	48.00
418	R52b	1 mm T, 1.5 mm B margins; 3/5/63 MS; VF	40.00
419	R64b	1 mm T, 2 mm B margin; neat 5/13/63 MS;	
		red stain UL; F/VF	40.00
420	R65b	large T margins, close at B; 5 mm tear;	
		SON HS; F (ph)	80.00
421	R8c	Touches T; appears uncancelled; VF	20.00
422	R8c	2 copies; one w/light MS, other w/light	
		HS; both F/VF	40.00
423	R15c	300 copies, more or less; ms ccls	open
424	R17c	4 even margins, short perf, UF (ph)	100.00
425	R28c	Close T and L; corner crease, pen ccl; F	12.00
426	R28c	2 copies; one cuts at T, other centered;	
		price on back shows thru on latter; F	24.00
427	R50c	Close R; light horiz crease; VF appear.	20.00
428	R56c	Pair; cuts and B; Montreal & Champlain	
		RR HS (M-15A); F/VF	30.00
429	R77c	Close T and R; HS; fresh and F/VF	45.00
430	R77c	3 margins; partially clipped at B; HS; F	45.00
431	R80c	Centered, Union Pacific RR HS (U-2J);	
		strike; stamp w/crease but UF appear.	60.00
432	R80c	Clipped T; cuts R; HB ccl; VG/F	60.00
433	R86c	Touches R and B; sound and clean; VG/F	20.00
434	R87c	Touches T and R; fresh and F	45.00
435	R91c	Touches T; NY Warehouse & Security Co HS	15.00
436	R92c	2 copies; one close L, other touches L;	
		latter with crease; F	30.00
437	R96c	Close R; crease & light toning; still F+	20.00
438	R101c	Touches T, close L; attractive; VF (ph)	85.00
439	R64d	Several silk fibers; centered, small	
407	110-10	faults; fresh and F/VF	20.00
440	R65d	3 large marg, cuts at B; usual HB ccl; F	20.00
441	R67d,81d	R67d w/embossed ccl; R81d w/small tear;	20.00
		both VF appearance	31.00
442	R89d	Touches L and B; neat notary public MS;	31.44
		sound and F	22.50
443	R106	Close T, touches R; light HS; fresh & F	45.00
444	R108	Touches T, close L; fresh and F (ph)	65.00
445	R116	Close T; touches R; looks uncancelled; F	55.00









462





414		455	474	
446 R12	4 4 mar	gins; HS; fresh and VF		18.00
447 R12		T and R: VF		30.00
448 R14		T; light red MS; VF		17.50
449 R14		T; large B margin, embo	ssed ccl: F	45.00
450 R14		R; fresh and VF		30.00
451 R14	7 Close	R; HS ccl; bright and I	F/VF	30.00
452 R14		L; HS and HB ccls; fre	sh and F	16.00
453 R15		R; red MS; F		32.50
454 * R17		ge margins, close at T; ed tear; VF appearance	fully re-	50.00
455 R18		margins; cut cancel; HS		90.00
456 R5a.		t issue singles selected ng; clean group; CV \$15		EV \$20
457 R5a		t issue and 2 2nd issue		
		cted for centering; clea		EV \$19
458 R5c.		st issue, R5c/89c; mixed		
450 010		ty to VF but mostly clea		EV \$100
459 R10		ff.; includes R106,127,		
	WLZ TR I I	nor faults but above ave		EV \$85
460	Dated	Documentaries (reds);		E^ \$0J
		mixed condition, dups		EV \$45
461 * RB3	a,4a Unused	d; RB3a touches R; RB4a		
462 RB1	and F	T, touches L; crease; u	ingangalladi	17.00
402 KB1		and VF (ph)	incancerred;	70.00
463 RB1		s R; repaired; HS; F		70.00
464 RF2		il different companies o	or dates; no	
	Burea			open
465 RF1		.Co./1-25-18 printed car	icel; VF	30.00
466 RF2		16a, RF23-17; F/VF	PSS CV	20.50
467		ring Card wrappers over		
468 * RI1-	USE C	of U.S. Government"; 193 Stamps; NH; F/VF	3/ and 1939	EV \$8 34.30
470 R01		s; F; (ph)		90.00
471 R028		, touches B; crease; sn	stain: F	20.00
472 R03		s incl tear; VG (ph)		120.00
473 R085		ar, BL corner rounded; F		40.00
474 R010		ed BR corner; F (ph)		85.00
475 R011	19c Thin,	sm tear, off center; F		30.00
476 R016		umps, no more than two or; some faults but gener		21.55
477 R016		; close L; sm tear and		40.00
478 RS1		vertical tear; sm thins		45.00
479 RS46		rease; F/VF; nice copy		45.00
480 RS40		; repaired; fresh and F	NF	35.00
481 RS23	3a Small	repair but fresh and VF		15.00
482 RS6		,33d,64d,68a; generally	centered;	
		small faults		15.50
483 RS6		ed at ends, faults incl		55.00
484 RS6		,74b,75d,81b,87bd,91b,92		18.00
	with	faults but above averag	je.	10.00







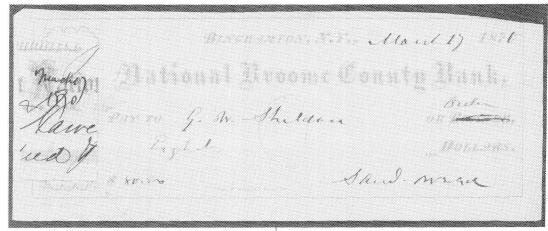
586



open

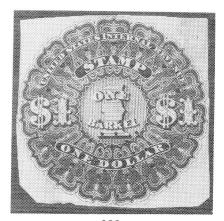
485	RS77a	Cuts R; close B; perf faults; F	50.00
486	RS94a	Some clipped perfs; fresh ad F	15.00
487	RS114a	Touches L, repaired, crease; F	35.00
488	RS117d	10 mm tear; F	25.00
489	RS250d	Close T, heavy thin; red S.R.V.D./March,	
		1882 printed ccl; F	45.00
490	RU2a	Tears, cuts T, SE bottom; VG	40.00
491	RU3a	Narrow margins; F/VF	30.00
492		Antikamnia Chemical Co. adv. booklet;	
		early 1900's, 8 pgs; excellent cond.	EV \$10
493		Hoyt's German Cologne advertising card;	
		also colored cover 1887 Warner almanac	
		w/photo of "Safe Cure"; bit worn	open
494	RW50	Used on Texas hunting & fishing license	-
		with 7 game tags (turkey, deer), fresh	open
495		280 diff. Scott listed revs, R's thru	op c
		RV; generally sound w/no major damage;	
		good starter group; total CV \$240	EV \$45
CANC	FLS	good state to group, total or tall	4.
498	R3c/22c	7 R3c, 2 R18c, 1 R22c; w/readable HS or	
		printed ccls; incl ELLEWILLE, Burnett,	
		2 Ruth & Fleming; some w/faults; VG/F	open
499	R5c/84c	50 diff RR ccls; incl E-1H, E-7 and	
		U-2E; mixed condition	open
500	R6c/44c	20 diff RR ccls; mostly diff lines incl	
		DL&W and East Pennsylvania; some dupli-	
		cation w/previous lot; all nice strikes	open
501	R6c/151	27 stamps w/SON cancels; generally fine	open
502	R6c/151	12 stamps w/SON ccls from scarce states	
002		incl Florida (punched) and KS; F	open
503	R10c	Susequehanna Canal S-14-1; split cancel;	
		UF strike	open
504	R13c	Two copies with W. & Co/October, 1866	
		printed ccl; one VF centering, other F	open
505	R15c	JOHN RYAN UNDERTAKER/SYRACUSE, NY: on	000
000		piece: F/VF strike	open
506	R15c	Hudson River RR H-8D; on piece; F strike	open
507	R15c	Naugatuck RR N-1-2; VF strike	open
508	R15c	Old Colony & Newport RR 0-4N; VF strike	open
509	R15c	Northern RR N-30 on small dividend pay-	- /
		ment request; 13 pieces from invoices	
		w/partial NY and New Haven RR N-9B	open
510	R15c/68c	RR ccls; R15c, V-2A; R23c, C-43; R33c,	
		C-9D; R58c, S-13; R68c, P-3J (punched);	
		decent strikes, mixed centering	open

	511	R22c	SON Dr. Seelye & Co HS; M&M provisional type 1; fresh and F	EV \$13
	512	R23c/135	7 HS ccls, incl sharp Consolidated Coal Co and St. Albans custom ccls; F/VF	open
	513	R24c	Cuts T; Bogardus S/L cancel; F strike	open
	514	R25a,b	2 R25a, 1 R25b; Adams Express HS; R25a w/AD-23A and B; R25b w/AD-23B; F/VF	EV \$15
	515	R36c	New York Central RR N-11AX; VF strike	open
	516	R44c	NAT'L EX. & TRANS, CO./Richmond; cuts L;	
	517 518	R44c R44c/118	UF strike Lehigh Coal and Nav. Co. L-6F; UF strike Steamship cancels; R44c Norwich & NY	open
			Transp. Co. N-13C; R55c Cunard SS Co. C-5a; R118 American SS Co. A-1; all fine strikes	
	519	R48c	SON Heydrick Oil Co. HS, Miller H-1; F+	open EV \$10
	520	R68c	Pacific Mail SS Co. AMERICA (P-1H, down); VF strike, stamp w/small tear	open
	521	R68c	2; Pacific Mail SS Co. (GR)EAT REPUBLIC (P-10, down); also JAPAN (P-10, up);	
	522	R68c	both F strikes; stamps are F 2; Pacific Mail SS Co. JAPAN (P-1Q and	open
			P-1Q-2, both up); VF strikes; F stamps	open
	523	R70c	Horiz s/3; each with Philadelphia Customs cancel type 1; F	EV \$12
	524	R84c	Eastern RR E-1D; VF strike and stamp	open
	525		27 1st issue RR ccls incl R20c,22c,30c; partial to full strikes, mostly diff.;	
			mixed condition	EV \$40
	526	RB1a/2a	RB1a (6), RB1b (2), RB2a; all w/HS ccls incl Lanman & Kemp, Henry Tetlow,	
	527	RB3a	Xavier Bazin; generally F 6 copies w/HS cancels incl Colgate,	32.50
			Wyeth, Burnett; mostly F	60.00
	528	RB3b	Cuts L and B; printed E.F. & Co./N.Y./ July 1, 1875; F	35.00
	529	RB4a,b	12 RB4a; 1 RB4b, all w/HS cancels incl Brocket & Newton, Ponds, W.G. Hamilton,	W-100 - 100
8	530	RB4b	generally F strikes Touches B; G & Co/May 20/1875 S/L ccl;	96.50
100	531	RB5b ~	fresh and VF Touches B, 2 mm corner tear; SSW mono-	12.50
-1-			gram ccl (S.S. White); VF appear. (ph)	95.00
31.04	532 533	RB11a/15b	SE T; touches R; LM&G box HS; VF 23, nearly all w/HS cancels, minor flts	35.00 40.00+ ~
	534	RB11a/15b	RB11a,b,12a,b(0G),14a,b,15c; selected	
	535	RB12b	copies; F/VF 6 copies, mixed centering; 3 w/printed	15.00
			Ponds Extract ccl type 2b, 3 w/circular Ponds HS, all diff dates	open
2.	536	RB13b	C W & CO/Feb 6 1883 printed ccl; triple strike, two inv and one vertical (up)	
	537	RB16b	3 large margins, close T; PALMER/NY HS; VF (ph)	open 70.00
	538	RB17a	2 copies, one cuts T, other w/missing	70.00
			UR corner; former S/L ccl, latter w/ sharp Charles Osgood HS; F	36.00
	539		RB's; 1914-1919; 28 printed and 5 HS; mostly diff; some w/faults but above	
			average for these	EV \$45
	540	RB20/29	11 stamps incl 2 pairs; all w/printed ccls incl Antikamnia on RB29 and the	
			Fenaline Co.	EV \$15
	REVENUE	STAMPED PAPE	ER	
	550	RN-B1	Used cut sq. used as adhesive revenue;	
			Nat. Broome County Bank, Binghamton, NY check, 3/17/70; "RN" has same date as check and is from Binghamton; looks	
			contemporary but no guarantee (ph)	open
	551	RN-81	Check, NY Gold Exchange Bank; ornate	
	552	RN-B2	gold printing; RN on left; attractive Check; American Exchange NB, NY; green	EV \$10
	553	RN-B6	on white, American Phototype in red; VF Check, Marine NB, NY, Jas. F Wenman;	30.00
	554	RN-813	violet on white; apple green shade Check, American Exchange NB, NY; W.A.	25.00
	555	RN-817, J4	Ransom & Co.; violet on white Checks; RN-B17, Mechanics NB, Peoria, IL	50.00
		According to the	altered to Edwardsville; RN-J4,	





556 557	RN-B20a RN-C5	Fidelity Ins. Trust & Safe Deposit Co., Phila. & Reading RR (unused) William Topping & Co. receipt Check; Nat. Union Bank New London, CT:	22.50 7.50	576		South Carolina RR \$1 fare ticket; RR and female vignettes; ornate green ABN Co. printing front and back (no stamp); Unc	EV \$15
558	RN-C21	purple on white; attractive Check; Donohoe, Kelly & Co., San Fran.	17.50 10.00	REVEN	UES ON DOCUME	M	
559 560	RN-C21 RN-C21	Check; First NB, Ithaca, NY Check, Agency of Bank of Calif, Virginia	10.00	580	65	Scott 65 on 5x3" piece of doc. from Columbia Co. WI: 9/5/63 MS ccl	EV \$40
		Nev; Mariposa Mill; cut ccl affects RN; several folds; signed by MacKay	10.00	581	Róc	Receipt, Boston, Hartford & Erie RR; HS (B-11), full strike; RR train vignette	open
561	RN-F1	Check; First NB, Albia, Iowa; large RR vignette; nice type F; cc affects RN	open	582	R6c/44c	2 RR docs; R6c on Cape Cod RR check w/HS (C-34C), small Northern RR stock cert.	
562	RN-G1	Massachusetts NB, Boston; Old Colony Steamboat Co.; steamboat vignette	open	583	R6c/15c	(MS ccl); plus two billheads w/revs 9 NYC RR vouchers, mostly diff. MS and	open
563	RN-G1	2 checks; Nevada Bank of SF, Virginia, Nev, Pacific Mill & Mining HS over		584	R9b	HS ccls (not all RR); I doc. defective Rutland & Burlington RR receipt; 8/5/64	open
W/4	DN 04	Trench Mill; Omaha Smelting & Refining Co., unused	EV \$20	585	R36b,24c	MS; stamp imperf vertically Both on MS marriage certificates, Linn	12.00
564 * 565	RN-G1 RN-I2	Cashier's check, unused, Milton NB, Milton, Pa, STAMP REDEEMED reading up	EV \$14	586	R13c	Co., MO; R36b w/2/12/63 date Photograph of midgets; poem "Commodore Footes Dream" rev. in which he dreams	open
202	M4-12	Check, Bank of North America, Phila; 1 1/2 x 1 1/4" piece missing due to cut cancel; fresh; rare (ph)	300.00	587	R15c	of being world's smallest man (ph) Check; Pennsylvania Co. for Ins. on	open
566 *	RN-K6	Check, Farmer's Bank, Liverpool, Pa, A. C. Bauer; fresh and VF	15.00	387	RISC	Lives and Granting Annuities; Philad'a & Capitano Sulphur Mining Co. HS	open
567	RN-U6	5 x 3 in. cut square from insurance policy; orange shade	50.00	588	R15c	Check, Freeman's NB, Boston; Boston, Hartford & Erie RR: HS (B-11C), full	AR 1.11
568	RN-U6	5 1/2 x 3 1/2 in. cut square from marine insurance policy; salmon shade	50.00	589	R15c	strike; Bunker Hill Monument vignette Check, City Bank of New Haven; Hartford	open
569 570	RN-X5a RN-Fac	Pere Marquette RR parlor car ticket Check, Reynolds, Lamberton & Co., Oil	15.00	590	R15c	& New Haven RR; HS (H-1), full strike Receipt, NY & New Haven RR; Hartford &	open
571	RN-Fac	City, PA (type 72, RN book) Check, Dakota Loan & Trust Co., Canton,	open	591	R15c	& New Haven RR HS (H-1D), full strike NYC RR voucher for payment to Niagara	open
F70	PM . F	Dakota, black on pinkish; territorial usage (type 66, RN book)	open	592	R15c	Falls Gas Co. (N-1'J), full strike NYC RR voucher for payment for picks,	open
572	RN-Fac	Check, First NB, Canton, Dakota; farming and bank vignettes, territorial usage (type 66 RN book)	open	593	R15c	ice tongs, etc; sharp strike NY & Hudson River RR N-12N 2 Northern Central Ry vouchers; MS ccls	open
573	RN-01/G1	7 San Fran. checks; RN-D1 Bank of Calif,	open	594	R15c	Receipt; Providence & NY SS Co., Miller P-SA HS; 90% of cancel	open
		RN-D1 London & SF Bank, RN-D3 Bank of SF, RN-F1 Merchants Exch. Bank and Nevada Bank of SF, RN-G1 Pacific Bank		595	R15c	2 Vicksburg, Miss. checks; Mississippi Valley Bank and Wirt Adams & Co.; both	
574	RN-D1/X7	and Sather & Co.; couple w/faults 11 checks, RN-D1 (3), RN-D3, RN-F1, RN-	open	596	R23c	w/vignettes; latter w/HS; scarce state Cert. of Deposit; Wells Fargo & Co, Gold	open
		G1 (3), RN-H3, RN-J4, RN-X7; 9 with vignettes; nice group	EV \$22			Hill, NV; tied WF & Co MS; numerous folds and some discoloration; scarce	EV \$65
575	RN-C1/X7	21 checks; RN-C1 (2), RN-E4 (2), RN-F1, RN-G1 (11), RN-H3, RN-J4, RN-X7 (4);		597	R44c	Camden & Phila. Steam Boat Ferry Co. stock cert.; counterfoil covers stamp;	
		couple unused	EV \$18			steamboat and RR vignettes; very pretty	EV \$25







622	625	634

				1	025		634	
							Tarabara (Tarabara)	D1 445
	598	R44c	Cape May & Milluille RR stock cert.; 2x6 in. beach scene vignette; exceptional	EV \$25	635	73	repaired; fresh (ph) 3 1/2 margins; fresh and sound	EV \$45 EV \$11
	599	R44c	Columbus & Xenia RR stock cert.; light	E4 \$25	636	75	3 wide margins, irreq. R; fresh and F	EV \$9
			HS (C-27A); 3 vignettes incl. RR	open	637	87A/194A	87A,112A,128,152C,192A,194A; faults	12.00
	600	R44c	Cresson Springs Co. (PA) stock cert.;		638 639	184C 190B,194A	Unused; close R; fresh and VF	2.25+
	601	R44c	11.5 x 8"; RR vignette Union & Logansport RR (IN) stock cert.;	open	837	1700,17-	190B w/crease; plus taxpaid label for Cooks Beer; fine	3.50+
	001	11776	blue and white; eagle vignette	open	640		20 common 1933-4 beers; duplication but	5100
	602	R48a	On back 1860 State of Ohio Canal Stock	5000 CO.		740 (7000	many diff. ccls; mixed condition	27.00
			cert.; confers power of attorney; canal		641	TA9/TB22	44 diff cigarette taxpaids; few w/small faults; cat nos on back; nice group	34.00
	603	R48c	uignette; attractive; <u>matched usage</u> Hartford & New Haven RR stock cert.;	open	642	TA95	w/Porto Rico opt; F CV \$12.50 w/o opt	
	000	11.100	light HS (H-1); RR vignette; stamp is		643	TC172/TD4:	1 TC172/1252, TD5/41, 13 diff cigar tax-	
			is clipped; attractive	open	644		paids; few w/faults	10.50
	604	R52c	With R15c on NYC RR voucher for payment to 16 ticket agents; smudged HS		077		Unlisted 10 red class A, Act of 1917 w/Porto Rico overprint	open
	605	R155,164	27 checks; 22 International Metal Co	open	645	TF7/TAC5	TF7,9-11, TAC5; faulty spacefillers	95.50
		, , , , , , , , , , , , , , , , , , , ,	payable to diff. banks; 5 Arkansas Val-		646	TG90/657	18 diff tobacco strips; clean lot	11.30
			ley Smelting Co, Leadville, CO incl one		647	*	2 1b and 50 1b Potato Tax Exempt stamps, panes of 12, NH	open
	606	R174,179	payable to Dolly B. Mine; most SON ccls Two each on Monongahela & Washington RR	EV \$15	648		Fermented fruit juice, 8 oz, toned, SE	15.00
	000	K174,177	stock cert.; purple and white: R174		649		Imported Distilled Spirits stamp, series	
			w/cut cancel	28.50	/50		1933, used in 1957; roulette 5 1/4	EV \$12
	607	RB20	Used as postage on 1898 cover from		650		Special Tax Stamp, Retail Dealer in Liquors (At Large); 6/30/43 expiration;	
	608		First Swedish Co-op Store, Worcester MA NY Central RR stock cert, 1853, 1 pound	open			12 coupons, issued to Wabash RR; scarce	EV \$25
	000		GB embossed rev.; cert.w/several punch		651		Same as above but 6/30/44 expiration	EV \$25
			ccls not affecting several vignettes		652		Case Stamp, 3 proof gals in 48 bottles;	
	0		which include map of system	open			top and bottom portions and 3 strips, 1911 series; plus 3 and 6 centavo	
	609 9.	UC	10 Civil War era billheads w//revs; all diff incl pickles and condiments, paper				Puerto Rico cut chewing tobacco stamps	open
			warehouse, bookseller, gas works	EV \$21	653		Case Stamp for 24 bottles distilled	
	610 2	2.00	35 docs w/revs, all diff; mostly early		154		spritis; 1926; glue stains	open
			issues incl R59c w/listed plate scratch		654		Case Stamps (2), 12 and 24 bottles, 1933; glue stains or creased	open
	611 2	150	(CV \$15); 7 early Calif, etc. 38 docs w/revs, similar to above group	EV \$49	655		5 Special Tax stamps; 1884 Brewer less	open
		- 4	but all different documents	EV \$44			than 500 bbl; Brewer 1874, 1875; 1879	
	612 2"	1.00	28 docs w/revs; mostly early, all with				Rectifier less than 500 bbl; punched	open
	-		vignettes incl ins. policies, stock		656		Uncut sheet 12 red liquor strips; Trans- Europa Cognac Brandy; 3/4 oz	open
	613	RB65	certificates; diverse group	EV \$47	657		4 Customs Baggage Inspection labels;	open
	013	K003	On envelope for Mother's Mustard Plasters, with original contents	EV \$10			design 72x38 mm, perf 11; rouletted in	
			2 2 20 20 20 2 2 2 2 2 2 2 2 2 2 2 2 2		/50		center; yellow, red, green and black	open
	TAX PA	IDS - Beer St	amps CV according to Priester, others according	rding to	658		Seven small game stamps; S. Dakota 1959, 1960,1961 on licenses; Minnesota 1957	
			icable. CTS means cut to shape.	-	*		(3), Nebraska 1955; F/VF	open
•	520	3	CTS with large irrregular margins, faults and light stains; F	EV \$15	FOR	EIGN REVENUES	- Canadian CV according to Van Dam	
	521	4	CTS; barely touching a couple of places,	FA 410	660		Canada; coll. of 77 diff. tobacco, cigar	
			crease; brown shade; MS; fresh and VF	EV \$16	000		and cigarette stamps incl. 57 tobacco	
	322	5	Square cut, touching; some soiling (ph)	EV \$35			strips, English and French versions,	
	523 524	16B 18B	4 margins; 6/16/71 HS; creases 4 margins; repaired 1° tear T; slight	EV \$12			different cities; clean lot	EV \$200
,	727	100	fading but still appealing	EV \$30	661		Canada; group of Excise and War Tax stamps incl. Scott-listed; 6 Penny	
	625	23B	3 margins, MS (ph)	EV \$35			Provident, odds and ends; 53 stamps	EV \$10
	526	23C	SON HS "SPRENGERS BREWERY/LANCASTER PA";		662	241,257	Newfoundland; Scott 241 (4), 257 used as	
			4 wide marg, 1 3/4" hinge-repaired tear	open			revs on back of 1940 First of Exchange;	D1 450
	527	29C	4 marg, internal tear, some soiling; HS 31 margin added, HS, creases, bright,	EV \$30	663	NFR3/NFC1	another 241 seems to have fallen off Newfoundland NFR3, 16-20, NFC1; latter	EV \$50
4	328	31/400	HS; 40B 4 margins; 40D 3 margins, HS	open			unused, also 1907 100 cigarettes stamp;	
	529	33	4 margins, in at 2 corners; SON HS				fine	20.00
			"S&G/JUL 14, 1875/CIN. 0"; bright	EV \$8	664	NFR31	Newfoundland; \$2.50 mustard, \$/4 on	E11 #75
	30	38E/75 40E/42E	38E, 40D, 73, 75; faults but decent 40E 4 marg, Iron Mt, Mich HS; 42D in at	12.50	665	NFR32	piece; punched "PAID" ccl; CV \$100 Newfoundland; \$5 green, pair on piece,	EV \$75
•	31	402/422	B. Betz & Son HS; 42E Pabst Brewing HS	EV \$13			one w/small defect; HS; CV \$120	EV \$70
ě	532	55B	4 margins, minor internal tear; F/VF	EV \$10	666	NFR42	Newfoundland; \$5 green, pair on piece	
	33	66	4 even margins; sm faults; fresh and F	EV \$9	667	012/20	SON HS; CV \$10	EV \$10
	634	72	4 close margins; corner thin; carefully		00/	SL36-38	Saskatchewan; 3 SL36, 2 SL37, SL38 on 2	

Document of the Month (7)

A 1901 Bank Check from the Fraternal Mystic Circle



by Scott Troutman, ARA

This check from 1901 is an interesting piece from that time period and features an exceptional handstamp on the Scott No. R164r used to pay tax on the bank check.

The check is a black engraving on a pale yellow paper with the distinctive Fraternal Mystic Circle handstamp in blue. I have tried to depict it separately.

Today, by and large, fraternal organizations are on the

wane, and in many instances reduced to serving social or service functions. But at the turn of the century, there were literally hundreds of fraternal organizations serving the needs of people not covered by social security or the modern welfare programs. One of these was the Fraternal Mystic Circle.

Organized in late 1884, this group was a benefit society founded to provide sickness and burial benefits for profes(Mystic Circle—continued on page 55)

		requisitions and 1 registration clerk		42	12 43	20 1 44	16 45	9 1 46	9 1 47	9
		cert., 1920's; fold thru 2 stamps	EV \$20	49	10 50	8 52	5 53	6 1 56	15 57	5
668	SL38/51	Saskatchewan; 2 requisitions; 1 w/2	2. 420	58	7 59	5 60	7 1 62	9 1 63	6 1 64	15
		SL38, 1934; other w/SL49 & SL51, 1941	EV \$22	65	16 1 66	7 1 69	13 70	7 1 72	14 82	70
669	SL49,51	Saskatchewan; SL49 (2), SL51 on 1942	LV #22	83	5 1 85	22 87	9 1 89	5 1 90	22 91	32
	,	lien note	EV \$15							
			E4 \$12	93	5 1 95	6 1 96	5 100	20 101	22 102	11
670		India; share transfer stamps; 27 stamps,		103	14 104	10 105	12 106	28 108	5 109	14
		7 diff: 4A -10R, KG V and KG VI	EV \$10	110	24 112	12 113	11 114	16 115	20 116	70
671		India; 163 diff. from 17 diff. states.	EV \$10	117	10 118	16 119	30 120	5 126	5 127	5
		many high values and scarce stamps:		133	10 134	15 135	17 136	24 138	42 139	9
		clean and attractive lot		141	11 143	8 144	18 145	10 146	11 147	8
		Koeppel CV \$2836	EV \$420	148	10 149	5 150	30 151	26 152	34 153	21
672		Nicarague Mosquito Reserve stamps: 5c.	EV \$420	162	7 163	9 164	9 165	8 166	5 167	5
0.2		10c and 25c; uncancelled		168	5 169	10 170	6 1 171	6 172	7 173	10
		100 and 250; uncancerred	open	174	5 175	7 177	5 178	5 179	6 180	5
DONAT	ם - פדתו אחד	PROCEEDS TO ARA								
000	ar Luis 1	ROCEEDS TO ARM		181	6 182	5 184	6 185	14 186	5 187	6
673		Israel; 40 diff health stamps including		188	6 189	5 190	11 1 191	5 193	5 1 194	5
0,0		Gaza Occupation; Israphil '85 souvenir		195	500 200	17 201	7 1 202	10 203	9 1 204	48
		sheet w/Love stamp; few court fees		205	7 206	8 1 207	8 208	11 209	10 210	10
674			obeu	211	11 212	11 213	10 214	40 215	12 216	11
0/4		Misc. lot incl US War Ration Books 1 (4		217	10 218	13 219	22 220	16 221	36 222	52
		coupons), 2 (1 coupon), 4 (3 part/full		223	42 230	8 231	8 232	7 233	18 234	8
		panes; 12 gas ration labels, 7 Spring-		235	6 1 236	5 237	5 238	16 239	8 1 240	6
		field, Mass 1898 checks; no minimum bid	open	241	7 243	8 244	17 245	15 247	20 248	20
		PRICES REALIZED - AUCTION 32		249	10 250	12 251	12 252	8 253	21 254	15
		PRICES REALIZED - MOCITOR 32		- 17	10 / 200	12 / 201		0 . 200		
4		did not receive a bid, were returned or bids	14000	255	16 256	10 257	15 258	11 259	6 1 260	17
			were	261	11 262	10 263	8 264	12 270	22 271	14
Lele	cted under	Rule 2.		273	10 274	10 275	8 1 276	5 1 277	10 278	20
		12 4 10 5 8 6 12 7	12	280	10 281	15 282	12 284	6 286	9 288	7
1	11 2		6	289	5 290	5 291	10 292		3 3001 314	40
8	7 1 9		17	315	12 316	14 317	32 318	44 319	20 320	34
14	6 1 15		56	321	24 322	50 323	36 325	22 1 326	12 329	9
20	6 1 21	** * * * * * * * * * * * * * * * * * *	600	330	5 1	50 1 323	00 , 525	22 1 520		,
31	30 33	15 36 30 38 6 39 7 40	6	330	5 1					

New ARA Membership Directory

Our last ARA Membership Directory was published almost four years ago. More recently we have published a new listing of our ARA library holdings (a supplement to the October 1986 issue). Work has already begun on a new membership listing. Names and address as they appear on the mailing list are being entered into a computer data base (the editor's Macintosh not some Big Brother mainframe in some obscure government basement). It is our desire to include collecting interests in this data base but here lies a problem. Many members never indicated any collecting interest or it has been so many years ago that interests have completely changed. To further confound things many collectors indicated similar interests in various ways.

Therefore, you are asked to complete the following form or a photocopy indicating how you would wish your address to be listed (or not listed) and to check no more than five collecting interests from the list as given. While it is realized that these categories may not exactly fit what you collect please come as close as possible. The problem comes with the fact that the computer cannot tell that "U.S. first 3 issues" and U.S.—1,2,3" are the same thing. If over a period of several weeks or months entries in both forms are made we will end up with two different lists of members who collect the same thing but are listed separately.

If no response is received from you we will attempt to list your collecting interests as indicated in the 1984 directory or in the Secretary's report. If you wish that an address other than the one used to mail *The American Revenuer* be listed, you must respond. If you wish that your address not be included you must respond; we will, however, list your name and collecting interests. This information will not be used to update the mailing list so if you are moving and send a new address to the Editor be sure to send an address correction to the Secretary as normal.

1988 ARA Membership Directory Information

Please indicate your name and address as you wish it to appear
in the 1988 ARA Membership Directory. Address changes
here will not be made on the mailing list for TAR (notify the
Secretary for that).
Name
ARA number
Address
City
State/Province
Post Code & Country
The following list of collecting interests are loosely

The following list of collecting interests are loosely grouped. Each line in this list constitutes a grouping that you may choose. The areas most widely collected by our members have sub-listings. Choosing a listing with sub-listings also

If you do not wish to have your address given you must return this form and indicate your	
desire not to have your address listed by checking the box here.	,

chooses all of those sub-listings. Many countries are not listed. If you collect a country not listed below please indicate by country name at the end of the list; list only country name not specialties within a country.

Indicate your interests by circling them on the list. Please try to limit yourself to five.

Note: If you do not wish to remove this page you may photocopy it or indicate all the information requested on a card or in a letter.

Petroleum

Worldwide
Revenues
Cinderellas
Local posts
Medicine Tax
Seals
Christmas
TB
Literature
Topicals
Topicals (list by name on separate
page)
Railroad stamps
North America
Canada
Federal (all)

Bill Gas Insp. Electric Light Elect. & Gas Weights & Measures Supreme Court Customs War Tax Excise War Savings Consular Fee Embossed check Medicine Playing Card Unemployment Ins. Lock Seals

Wildlife Habitat
Taxpaids
Provincials (all)
Provincials (list provinces on separate page)
Telephone & Telegraph
Cinderellas
Literature
United States (all)
Scott Listed (all)
Documentary
Cancels
On Document
Proprietary
Cancels

Future Delivery	State (all)	Portuguese Colonies
Stock Transfer	State (list on separate paper)	Scandinavia
Wines	State Fish & Game (all)	Denmark
Playing Cards	(list states on separate paper)	West Indies
Silver Tax	Taxpaids	Finland
Cigarette Tubes	Telegraphs	Norway
Potato Tax	Caribbean	Sweden
Tobacco Sales	British	Spain
		_
Narcotic	French	Spanish Colonies Switzerland
Consular Service Fee	U.S./Danish	
Customs Fee	Cuba	United Kingdom
Embossed Rev. Stamped Paper	Haiti	Adhesive
Stamped Revenue Paper	Dominican Republic	Embossed
Private Die Proprietary	Latin America	Colonies
Match	Mexico	British Commonwealth
Canned Fruit	Central America	Eastern Europe
Medicine	Belize	Balkins
Perfumery	Costa Rica	Albania
Playing Cards	El Salvador	Bulgaria
Motor Vehicle Use	Guatemala	Baltic States
Boating	Honduras	Estonia
Hunting Permit	Mosquito Reservation	Latvia
Distilled Spirits Excise	Nicaragua	Lithuania
Firearms	Panama	Czechoslovakia
Rectification	South America	East Germany
Non-Scott listed (all)	Argentina	Hungary
Cigarette	Bolivia	Poland
Cigar	Brazil	Romania
Tobacco	Chile	USSR
Snuff	Columbia	Yugoslavia
	Ecuador	Africa
Liquor Strips	Falkland Islands	North Africa.
Lock Seals		British Africa
Hygrometer labels	French Guiana	French Africa
Special Tax Stamps	Guyana	
18th Century	Paraguay	German Africa
19th Century	Peru	Middle East
First Issue	Suriname	Egypt
Cancels	Uruguay	Israel
On Documents	Venezuela	Saudi Arabia
Varieties	Europe	Turkey
1,2,3 Issues	Western Europe	South Africa
Cancels	Andorra	Asia
On Documents	Austria	British Colonies/Commonwealth
Varieties	Austrio-Hungarian Empire	India
1898	Benelux	Hong Kong
Cancels	Belgium	French Colonies
On Documents	Luxembourg	South East Asia
Varieties	Netherlands	South West Asia
Cancels	France	China
Cinderellas	Germany	Indonesia
Express Labels	East Germany	Thailand
Financial Documents	West Germany	Far East
Literature	German States	Japan
Local posts	Greece	Korea
Occupied Territories	Ireland	Philippines
Possessions	Italy	Australasia
Postal Notes	Liechtenstein	Australia
	Malta	New Zealand
Proofs & Essays	Monaco	Countries Not Listed:
Savings	Portugal	(indicate by name on separate paper)
Stamps on Documents	rollugai	(mateute of name on separate paper)

Mystic Circle—continued from page 52

sional and business people. Local units were called Subordinate Rulings, regional groups were Grand Rulings and the national structure was referred to as The Supreme Ruling. The initiation rituals were secret and religiously flavored and included as part of the oath that the members would not recruit "the sickly or those of questionable reputation." At the time this check was written then-President McKinley was an honored member.



It does come as a bit of a disappointment to me that the person with the wonderous title of "Supreme Mystic Ruler of the Supreme Ruling of the Fraternal Mystic Circle" was F. H. Duckwitz. I would expect a grander name.

The Mystic Circle apparently peaked around 1910 with 22,000 members. As best I can determine, the organization no longer exists.

Advertisers Notes:

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

E.S.J. van Dam has released his pricelist #2 of British Commonwealth revenues. Featured are revenues from New Zealand, Western Australia, Queensland, Zambia, England, Cape of Good Hope, Griqualand, Transvaal and Australian beer stamps. The refundable price of this list is \$1. Erling also notes that he will have a table at NOJEX (the 1988 ARA Convention show) and at the first annual CSDA show in Toronto June 17 to 19.

Help Wanted

Merlin K. Malehorn, editor for the American Tax Token Society, has written for help from any ARA members that can furnish information desired by members of his society. He is interested in Canadian revenue stamps that take the form of sales tax tickets such as tobacco tax receipts from New Brunswick and Prince Edward Island and BC Hospital Aid tax. What they really wonder is what were stamps and which were not in addition to any other sales tax ticket/token items. Anyone with that can help may contact this editor.

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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.

Mike Bauer 4554, 340 County Road 2000, Rt 1, Jeromesville, OH 44840, by Larry Cohn. M&M.

Gregory J Fox 4556, 4810 Lawndale St NW, Canton, OH 44708, by Richard Friedberg. US wines, playing cards, narcotics.

Gerald V Gettel 4563, PO Box 2458, Loop Station, Minneapolis, MN 55402, by Secretary. US and Canada revs.

Kenneth B Grant 4558, E11960 Kessler Rd, Baraboo, WI 43913, by Richard Friedberg. Genl revs and cinderellas.

Robert A Hallock 4564, 86 Orchard Estates Dr, Walnut Creek, CA 94598, by Jerry Lurie. Beginning US. Maurice L Onraet 4557, PO Box 605, Newtown, PA

18940, by Dennis Heffline. GenI revs and cinderellas. **Dr Stephen G Richardson** 4562, Rt 1, Box 176A, Mount Sinai Rd, Durham, NC 27705, by Michael Aldrich. Battleships, misc.

Robert A Ross 4559, Box 735, Berryville, VA 22611, by Richard Friedberg. M&M, genl.

George W. Vandenberg 4561, PO Box 338, Ajax ON L1S 3C5, Canada, by Richard Friedberg. Netherlands and cols, Costa Rica, Norway, Indonesia.

Paul Weidhaas 4555, Rt 7, Box 244A-2, Manhattan, KS 66502, by Richard Friedberg. US and Germany revs. William L Young 4560, 328 Eaglehead Rd, East Rochester, NY 14445, by Richard Friedberg. US revs. Highest membership number assigned on this report is 4564.

New Members

Numbers 4531-4544

Application for Reinstatement

James G Boyles 4132, 637 New Holland Ave, Lancaster, PA 17602, by Richard Friedberg. US revs, M&M, locals.

Board of Directors:

President: Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.

Vice President: Betty Walther, Box 250, Brooklyn, NY 11202.

Secretary: Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.

Treasurer: Larry Cohn, 23351 Chagrin Blvd. No. 403, Beachwood, OH 44122.

Eastern Representatives: Brian Bleckwenn and Peter Pierce

Central Representatives: Kenneth Trettin and Joseph S. Einstein

Western Representatives: Eric Jackson and Richard Rilev

Attorney: William Smiley, Box 361, Portage, WI 53901

Appointive Officers:

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458

Auction Manager: Coleman Leifer, Box 577, Garrett Park, MD 20896. Phone 301-493-5755 (8-11 PM Eastern time) Sales Circuit Manager—US: J.D. MacLeith, Box 1843, Huntington Beach, CA 92647.

Sales Circuit Manager—Foreign and catalogues: James R. Giegerich, 440 Cheryl St., Cottage Grove, WI 53527.

Representatives in other countries:

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

France: Henri Janton, 33 Ave. Marechal Lytautey, Paris 75016 France

Germany: Martin Erler, D-8021 lcking, Irschenhauser Str. 5, Federal Republic of Germany

India: A. M. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India

Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464 Japan

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

Netherlands: E. Horn, B.B Weg 4, 9551 T.Z. Sellingen, Netherlands

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

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the

Dropped for Non-Payment of 1988 Dues

IMPORTANT! If your name is on this list and you wish to continue your membership without interruption, please remit \$15.00 for 1988 dues to the Secretary, 701 South First Avenue, Suite 332, Arcadia, CA 91006 USA without delay.

Francis E Ackerman Garnett G Adams Alex Adelman G C Akerman Robert E Ames Frederick P Angst Bryan Armstrong Howard L Arnould Michael Aronson Phillip Bamman Joseph Banfi Paulo R Barata T Lewis Barbieri Richard T Barnes James A Baron John F Baron John D Baum Rog Beals Richard J Beaudry Harry F Beckham, Jr Ernest C Beerheide John J Benson George Bernheimer Richard P Bingert - Harold Blau Lawrence Boncer Lee C Bowen Everett E Brown LTC Jerry M Brown D P Bulic Vince Bulman Richard W Canupp Bernie Cinkoske W Fred Claubuesch Everett E Clary Leland L Crane Paul Czapranski Dr William J Dall Kitti Damrongvadhana Yves M Danan Henry Dean Gerald Dudek James E Dunn Robert S Dyer Sinclair L Edwards Nathaniel J Eiseman Leonard S Englander Gerald R Engstrom

Seth Frash Joel Fassler Terry L Ferriera Jackson Fitz Harry Fowler Joe M Green David Greenan Ralph E Griswold Robert L Groth Aksel J Hansen Perry B Hansen Stanley G Harris Harry D Higdon Donald M Hohl Edward H Hollister James F Howell Tim Huxley John C Imes P C Jaiswal Donald W Jatho, Jr Richard S Joan Paul D Johnson Gordon K Jones H L Katcher Jerry B Kedrierski ---Graig Kelly Jonathon W Kennedy Charles H Kern Steven M Kidd Francis Kiddle Bert Kiener Arthur G Klein Paul Leatherman Richard T Lesnewski, Jr-Richard G Levine -Richard Levitan Arthur L Liberman Arnold Lorbeer Sergio Luconi E Norman Lurch David D Marcinkus John D Martinez Jerry Marver Timothy J McGinnis Richard M McLaughlin Michael E Mead

Richard K Meyer

Nathaniel A Miller

Satish Misra William R Mitchell Dennis Molgaard Dr James M Monihan John C Movers Miodrag Mrdia Sarath K Munasinghe Dr Joseph C Muren Paul A Nelson Thomas S Nelson Marvin Niehaus Anthony S Niskanen Aruthur Nitzberg Roy N Pawlucki H C Perry, Jr Peter V Pierce M M Piper Ian W Pollard Peter W W Powell Ken Prag John P Rahm, Jr Gene M Ransom, Jr Dr Dale W Ritter Jeffrey O Rome James R Rucker, Sr Christopher Ryan Richard L Salzer Alexander G Schauss Joseph L Schiff Coach Schleff Dennis Schmelz Howard A Schneiderman Donald H Acodrof Bernard Schukraft Randall G Sevdel Dr Seymour W Shapiro Robert E Shelley < C E Sherwood Melvin Silverberg R R Smith

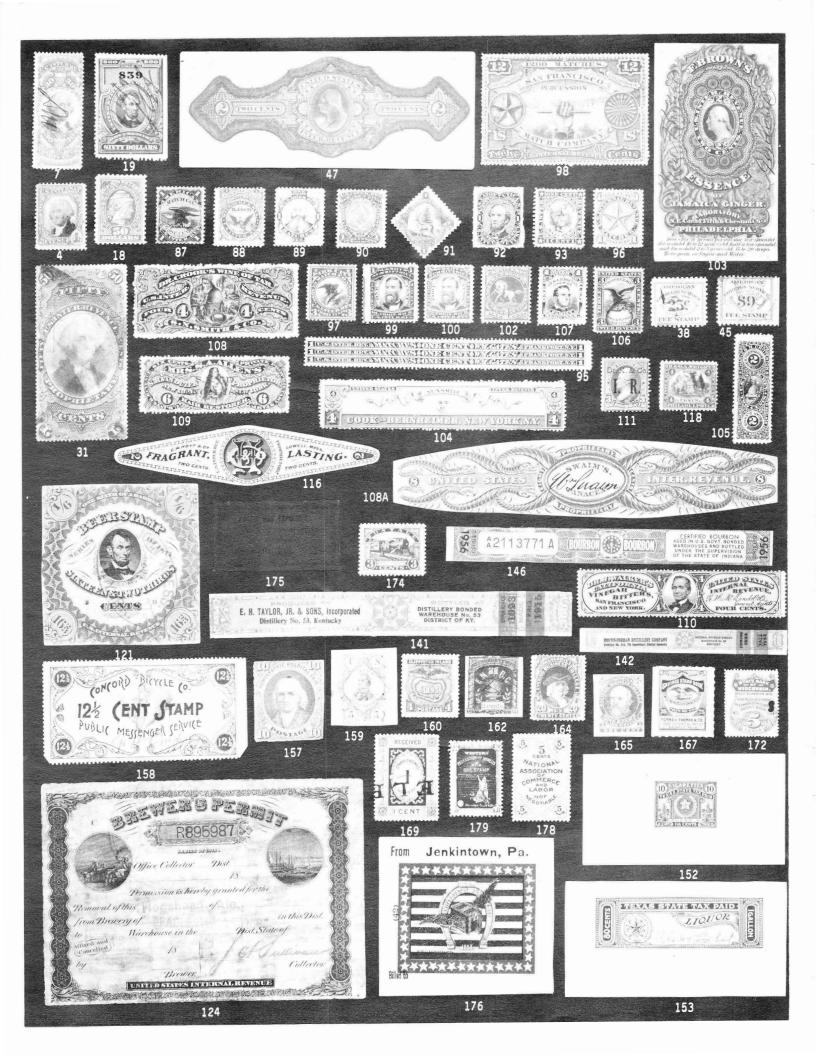
W R Smith Albert Sole Charles L Soukup Don Sproule Norbert J Stachura, Sr Eidsel C Stanford Robert F Stankewich Earl W Starr Mason Steinberg David E Stilp M C Sukhani Steven Tan Thomas M Tomo John S Tomkinson Sylvia P Tompkins Gary A toth Jack Trammell Daryl O True Dr Chien Li Tsai Melvin C Unglert Donald E Van Curler Frank W Van Zandt Dr Pat Vassalluzzo Peter D Veillette T Larry Verburg Tony M Waggoner Wallace W Walker Richard L Wallach Roy Walter Peter S Walters Barbara E Walters Robert F Wessling Earl Wickman Michael F Wilcox John A Williams Duncan Wilson Michael Winter Dr Antonino Zappala Robert G Zellers

Membership Summary

Previous membership total1540
Applications for membership11
Application for reinstatement1
Dropped NPD 1988 dues 178
Current membership total1363
Application for reinstatement

Please Note

This is the last notice that will be given to those members who have not paid their 1988 dues. If your or a friend is listed here, you will not receive the next issue of TAR. Do a friend and your society a favor—let them know they are listed, they may have overlooked their dues notice card and this notice.



ERIC JACKSON

Phone (703)481-1356

PO Box 1209 · Herndon, VA 22070-1209 **MAIL AUCTION #31**

CLOSING DATE: MAY 11, 1988

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bidsheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. W information on the card. Any lots found to be unsatisfactory didays of receipt. Minimum bid is \$2.00; Virginia residents will placing of a bid signifies acceptance of the foregoing terms.

All stamps are in used condition

	All stamps are in used	condition
1	Bank of California, Gold Hill, NV, certif-	1 :
	icate of deposit bearing R15c, 5¢ green NV	
	adhesive, F-VF -	
2	R89d horiz strip of three, F short perf 67	.50+
3	R103 F-VF thin spot 2	5.00
4	R106 F herringbone cancel PHOTO 4	5.00
5	R110 VF pinhole, small thin 2	0.00
6	R112 tied by embossed cancel to Flint & Pere	
	Marquette RR stock cert, 1872, green, some	ı
	faults caused by ink erosion from manuscript	(
7		5.00
8		7.50
9		0.00
10		8.00
11		5.00
12		7.50
		0.00
14		7.50
		7.50
		8.00
		6.00
18		5.00
19		0.00
20		5.00
21		7.50
22		0.00
23		7.50
24		5.00
25		7.50
26	R560 VF cut cancel 2	5.00
27	R616 F-VF cut cancel	5.00
28	R684 VF punch cancel 1	2.00
29	R730 F heavy cut cancel 7	5.00
30		0.00
31		0.00
32		0.00
33	RJA46b* full sheet of 50 VF, few perf seps 32	
34	RJA47b* unwatermarked full sheet of 50 VF 25	
		.00
35	RJA62b* full sheet of 25 F-VF, folded, one	001
26	a contract to the contract to	.00+
36		.00+
37	RK4 used on power of attorney executed in	
	20110011, 1001, 2720, 1	
38		2.50
39		7.50
40		0.00
41	RK11 used on a translation and notarization	8
	documents executed in St. Michael's, Azores,	8
	Dec. 1919, includes 9 Azores adhesive rev-	9
	enues and one stamped paper F-VF, a beauty 40	.00+
42	RK17, 2 examples used on a certification	9
	document, July, 1923, in Manchester and Liv-	
	erpool, England, F-VF	
43	RK19 used on a Bill of Health document,	9
	Sept., 1929, St. Johns, Canada, F-VF	9
44	RK19a bisect on Invoice of Purchased Merch-	
	andise, Stavanger, Norway, F-VF -	
45		5.00
46	RK34 used on Invoice of Returned American	
40	The state of the s	10
47		1
	Stamped Paper Essay Turner #232, blue VF PH	
48	AND THE PROPERTY OF THE PROPERTY AND AND AND ADDRESS OF THE PROPERTY OF THE PR	0.00 10
49	THE CONTRACT OF THE CONTRACT C	3.00 10
50	RN-B1* NY Gold Exchange Bank check, stamp	10
		3.00 10
51	The state of the s	3.00
52	CONTROL CARDO TO CONTROL OF CONTROL OF CONTROL	3.00 10
53	RN-B1* New York & Washoe Mining Co, NY check	
54	RN-B1* Fourth Nat. Bank, Providence RI check :	3.00
55	RN-B1 Atlantic Nat. Bank, NY check, fabulous	10
	green safety printing by National Bank Note	11
	Co., VF	11
56	RN-B1* large size receipt from Prov., RI, VF	3.00 11
57		0.00 11
58		0.00 11
(0.00)	ANNAL ANNAL CANADOMEN MORE REPRESENTATION CONTROL OF BUILDING STATE OF STAT	

	will be charged to the buyer, minimum \$1	
	accept VISA and MASTERCARD; send at to error in description may be returned with	
	we state sales tax added to their purchase	
	1 1 100	
	less noted as mint (*).	504
59 60	RN-B6 Marine Nat. Bank, NY check F-VF RN-B13 American Exchange Nat. Bank, NY	25.00
00	check, F-VF	50.00
61	RN-B13a Merchant's Nat. Bank, NY check VF	75.00
62	RN-B20a Topping receipt VF	7.50
63	RN-C1* Security Bank of City of New York check, VF	5.00
64	RN-C13 Hershfield & Bro., Helena, Montana	0.00
	Territory exchange, F-VF	12.50
65 66	RN-D3* Nat. Bank of State of New York check RN-E4* Bank of North America, NY check, VF	7.50 5.00
67	RN-F1* Gebhard Fire Ins. Co., Nassau Bank,	0.00
	NY check, VF	8.00
68 69	RN-F1* German Exchange Bank, NY check, VF RN-F1* Leather Manufacturers Nat. Bank, NY	8.00
03	check, VF	8.00
70	RN-F1* Continental Nat. Bank, NY check, VF	8.00
71	RN-G3* German American Bank, NY check F-VF	
72 73	RN-H3* Nat. Bank of Phoenixville, PA check RN-I2 Bank of North America, Phila. check	7.50
	F-VF	300.00
74	RN-J11* Nat. Bank of Phoenixville, PA	50.00
75	check, F RN-L5 Hines, Taylor & Co. Columbus, OH chec	50.00 - k 5.00
76	RN-L6 Penn Nat. Bank, Phila. check F-VF	65.00
77	RN-K5* First Nat. Bank, Huntingdon, PA	
70	check, F	150.00
78	RN-P2 Merchants Despatch Transportation Co. stock agreement, VF	300.00
79	RN-P5 four examples on Rockford, Rock	
80	Island & St. Louis RR Co. \$100 bond, F RN-P6* Panama Railroad scrip certificate,	140.00
50	about 's" torn from right side of document	150.00
81	RN-Q1* Erie Railway Co. agreement, about $\frac{1}{2}$	
0.2	torn from left side of document	100.00
83	RN-T3 Boston & Worcester RR Co. stock certificate, F-VF	75.00
84	RN-U2* Philadelphia & Reading RR Co. stock	
0.5	certificate, VF	45.00
85	RN-V1 (including green type P, RN-W2) on Dubuque & Sioux City RR Bond, VF	135.00
86	RN-V4* printed stamp redeemed on North	
	American Life Ins. Co. policy, VF 4½"	
86	sealed tear in document as most always RO7d F thin spot, usual rough perfs	125.00
87	RO12a F-VF PHOTO	40.00
88	RO30b F fresh PHOTO	40.00
89 90	RO59a VF PHOTO RO61b VF thin spot PHOTO	45.00 50.00
91	RO68a F couple short perfs PHOTO	100.00
92	RO74d F-VF PHOTO	35.00
93	RO80c F-VF PHOTO	55.00
94 95	RO89b F-VF small faults RO91b F-VF creases PHOTO	30.00 75.00
96	RO119c F-VF few perf faults PHOTO	30.00
97	R0143a VF short perf PHOTO	30.00
98	RO165b F light soiling, creases, small sealed tear PHOTO	325.00
99	RO166c VF partial imprint, crease PHOTO	40.00
00	R0167b F-VF PHOTO	25.00
01	R0171c F	8.50
)2)3	RS36b F-VF PHOTO RS37b F-VF PHOTO	45.00 45.00
04	RS61d F creases PHOTO	75.00
05	RS64c VF short perf PHOTO	25.00
06 07	RS96c F-VF faulty PHOTO RS223b F-VF short perf PHOTO	45.00 60.00
08	RS223b F-VF short perf PHOTO RS225d F-VF usual rough perfs PHOTO	27.50
A8C	RS235d VF fresh, light crease PHOTO	120.00
)9	RS250d F-VF usual rough perfs PHOTO	45.00
10 11	RS253e F couple small tears PHOTO RS309 F faulty PHOTO	60.00 40.00
12	RS311 F faulty	20.00
13	RS312 VG	35.00
14	RS314 F	20.00

115	RS315 F pulled perf	25.00
116	RT9d F-VF thin PHOTO	45.00
117	RT24a F-VF couple short perfs	22.50
118	RT25b F PHOTO	70.00
119	RY2 F used on document for the transfer of	70.00
113		120.00
100	N - NOV	
120	BEER Priester 22A F fresh, 10 mm tear	12.00
121	-22B F-VF corner crease PHOTO	25.00
122	-22C F-VF corner crease, thin spot	15.00
123	BREWER'S PERMIT Series of 1875, green silk	
	paper, F light soiling	
124	-Series of 1878, pale green paper, F-VF	
	light soiling, RARE PHOTO	
125	-Series of 1878, light blue paper, F	
	small faults, soiling	
126	CIGARETTE Springer #TA2 F-VF, cut into mgn	
	at upper right, thin, two repaired tears	
127	-TA8b F appearance, several repairs	25.00
128	-TA12 F thins, small scrape, repaired tear	17.50
129		
	-TA22c F-VF perf faults, repaired tear	16.00
130	CIGARS TC10 VF	6.00
131	-TC11 VF	17.50
132	-TC18 VF	4.00
133	-TC53 F small faults	25.00
134	-TC65A F appearance, several repairs incl	
	full tear	37.50
135	-TC68A F-VF large thins	12.00
136	-TC94b F-VF several thins, large nick at	
	bottom margin away from design	12.00
137	-TC100B F-VF creases, pinhole	20.00
138	-TC113A F-VF thin, full repaired tear	50.00
139	LIQUOR green bottled in bond Series of 1897	00.00
100	1/5 gallon strip, F creases	
140	-1911 1/5 gallon, creases, small thin	
141	-1917 (?) without TAXPAID in center, & pint	
141		
140		
142	-1933 1/10 gallon F-VF thin PHOTO	
143	-1934 red strip provisional 25/32 quart	
	black ovpt on 1/5 gallon, F thin	
144	-gallon handstamp on 1 quart, large thin	
145	-Series 112 strip ovpt "EXPORT" in red,	
	VF	
146	-Indiania Bourbon orange & black strip,	
	repaired PHOTO	
147	-W. A. Gaines & Co. uncut sheet of bottle	
	label and imitation strip, creased	
148	-Bureau of ATF stamp, VF mint	
149	COLORADO 1959 Wine & Liquor 5¢, 75¢, 225¢,	
113		
	(WL65, 67, 69) sheets of 50, VF	150.00
150	(WL65, 67, 69) sheets of 50, VF OREGON Multnomah County Transaction Tax,	150.00
	(WL65, 67, 69) sheets of 50, VF OREGON Multnomah County Transaction Tax, large size 5, 25, 50¢, \$5, 10, 20, & \$50,	150.00
	(WL65, 67, 69) sheets of 50, VF OREGON Multnomah County Transaction Tax, large size 5, 25, 50¢, \$5, 10, 20, & \$50, blocks of 50, VF mint	150.00
	(WL65, 67, 69) sheets of 50, VF OREGON Multnomah County Transaction Tax, large size 5, 25, 50¢, \$5, 10, 20, & \$50,	
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150 151 152 153	(WL65, 67, 69) sheets of 50, VF OREGON Multnomah County Transaction Tax, large size 5, 25, 50¢, \$5, 10, 20, & \$50, blocks of 50, VF mint -transaction tax small size 5, 10, 25, 50¢, \$1, 5, 10, 20 & \$100, blocks of 40, VF mint TEXAS C3 card proof VF PHOTO -L5 card proof VF PHOTO	
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150 151 152 153 154	(WL65, 67, 69) sheets of 50, VF OREGON Multnomah County Transaction Tax, large size 5, 25, 50¢, \$5, 10, 20, & \$50, blocks of 50, VF mint -transaction tax small size 5, 10, 25, 50¢, \$1, 5, 10, 20 & \$100, blocks of 40, VF mint TEXAS C3 card proof VF PHOTO -L5 card proof VF PHOTO WEST VIRGINIA Property Transfer Tax \$1.10, 3.30, 8.80, 14.30, 34.10, 62.70, blocks of four, VF mint PUERTO RICO Wine one pint green strip VF	
150 151 152 153 154 155 156	(WL65, 67, 69) sheets of 50, VF OREGON Multnomah County Transaction Tax, large size 5, 25, 50¢, \$5, 10, 20, & \$50, blocks of 50, VF mint -transaction tax small size 5, 10, 25, 50¢, \$1, 5, 10, 20 & \$100, blocks of 40, VF mint TEXAS C3 card proof VF PHOTO -L5 card proof VF PHOTO WEST VIRGINIA Property Transfer Tax \$1.10, 3.30, 8.80, 14.30, 34.10, 62.70, blocks of four, VF mint PUERTO RICO Wine one pint green strip VF -distilled spirits violet strip, F thin	
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Free advertisements will be give to ARA members subject to the following conditions. Requests not conforming to these conditions will not be honored or acknowledged.

- 1. One ad per issue per member; send only one ad at a time.
- 2. Send ad on post card or card enclosed in envelope only (no letters or aerograms please).
- 3. Limit: 50 words plus address.
- 4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
- 5. There will be no guarantee as to which issue your ad will appear: first come, first served.
- 6. Ads should only be sent to: Editor, The American Revenuer Rockford, Iowa 50468-0056 USA

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1982-83-\$12.00 each, Chesapeake Bay 1985 \$2.00 type-\$30.00 used \$15.00, Trout 1963-66-\$40.00 each. David Curtis, 1806 Sycamore, Killeen, TX 76543-3239

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Approvals Wanted! Want three or four ARA member dealers or collectors to send me U.S. revenue (etc.) approvals at competitive prices. Prefer 1st to 3rd, telegraphs, M&Ms, RMs/RNs, Scottlisted locals, revenues on documents. Prefer mounted in approval books, insured both ways. Jacob Kisner (ARA 2512), 254 Park Avenue South, PHF, New York City, NY 10010.

Wanted: Republic of Philippines cigarette tax stamps. Send photocopy of design or designs. The list colors and denominations of those stamps available according to the design. Include surcharges. And finally add the price expected. Robert W Haubrich, 1755 W Main, Apt 221, El Centro, CA 92243. Telephone (619) 353-8425.

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