



The American Revenuer

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Mengni State, in India
printed this one Paiso revenue stamp
on cardboard during World War II due to a coin shortage.
More, inside, page 186



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

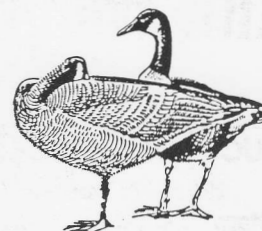
SEPTEMBER, 1988

Volume 42, Number 8
Whole Number 408

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Illinois 1975 Mallards	400.	Missouri 1979 Canada Geese	600.	South Carolina 1982 Wood Ducks	40.
Illinois 1976 Wood Ducks	125.	Missouri 1980 Wood Ducks	100.	South Carolina 1982 Mallards	60.
		Missouri 1981 Lesser Scaup	40.	South Carolina 1983 Pintails	30.
		Nevada 1979 Canvasbacks	30.	Tennessee 1979 Mallards	100.
		New Hampshire 1983 Wood Ducks	100.	Tennessee 1979 Non-resident	800.
		New Hampshire 1984 Mallards	75.	Texas 1983 Widgeons	125.
		New Hampshire 1985 Teal	60.		
		North Dakota 1982 Canada Geese	75.		
		North Dakota 1983 Mallards	30.		
		Ohio 1983 Mallards	45.		



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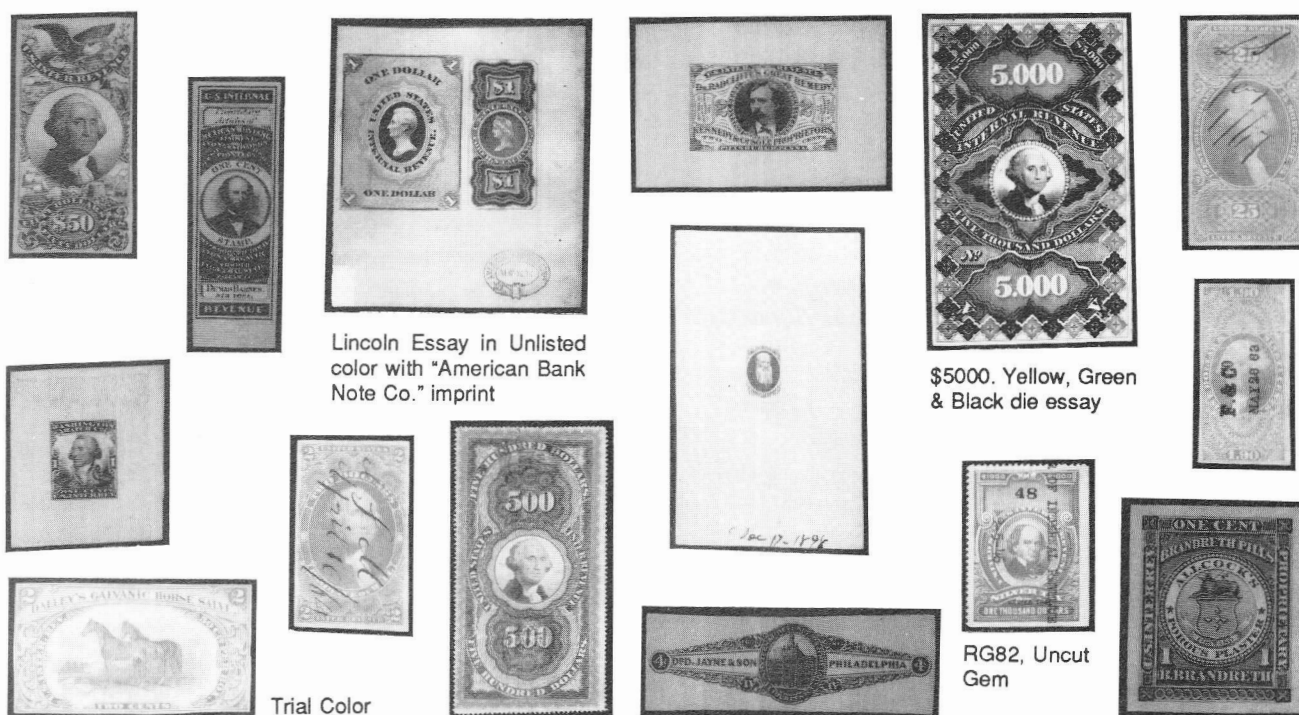
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The American Revenuer

The Journal of International Fiscal Philately

Volume 42, Number 8

September, 1988

Whole Number 408

An Interesting Civil War Document from Wisconsin: Affidavit in Case of a Father

by W. H. Waggoner, ARA

In recent years, postal history has emerged as a popular and growing sideline of postage stamp collecting as collectors came to realize that the manner in which their stamps were used often revealed stories more interesting than the technical data associated with stamp production. Students of revenue stamps have long known this, partly because the unfamiliar uses for which many fiscal issues were created forced collectors to examine their purposes, and partly because of their documentary nature. Revenue stamps were intended to be attached to something, and few collectors can resist reading whatever documentation happens to come with the stamps of their choice. Additionally, such action may reveal the identities of the persons who attached and canceled the stamps, something not always readily discernible from canceled stamps once they have been separated from their document.

Figure 1 is such a document. Note that the bottom line instructs the user and is the reason for the presence of the R27c stamp, duly canceled "CB/June 2/1864" by the witnessing Justice of the Peace, Chas. Brown. "Affidavit" was not one of the titles included in the First Issue of revenue stamps. Here, the required certification by some civil authority would classify the entire document as a certificate, however, a class of legal paper for which the Act of March 3, 1863, specified a five cents tax.¹ It is interesting to note that although three persons filed this affidavit, as specified on the form, those same three persons did not sign it. This particular affidavit is rather

specialized since it was to be used only "in case of a father." Similar forms intended to be used on behalf of a wife, dependent children or a mother also exist.

The clue to the ultimate purpose of this document lies in the phrase "the Volunteer Aid Fund of the State" that occurs in the second from the last line in the printed text. On May 27, 1861, the Wisconsin legislature approved an act² directing the state to issue as much as \$1 million in bonds, the monies thus raised to be designated at the "war fund" and to be kept separated from other state accounts. As the name indicates, this fund was to be used to defray the costs of raising, organizing and equipping volunteer soldiers. Subsequently, however, monies were withdrawn from the war fund for other purposes, but all were related to the military and the war effort.

Wisconsin's efforts to raise troops were not unique. Fort Sumter, the federal army installation in the harbor of Charleston, South Carolina, had surrendered on April 13, 1861, following several days of shelling by Confederate artillery. Two days later, President Lincoln issued a proclamation³ calling forth "the militia of the several States of the Union... (to be used) to repossess the forts, places, and property which have been seized..." That same day, Secretary of War Simon Cameron notified⁴ the governors of two dozen states of the number of men each was called upon to furnish. Only men between 18 and 45 years old were acceptable, "to serve... for the period of three months, unless sooner discharged." Wisconsin's quota was 780 of the 75,000 men

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Editor: Kenneth Trettin
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Phone 515-756-3542 (no one else will answer)
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Associate Editor: Richard Riley
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257 Tower II
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AFFIDAVIT IN CASE OF A FATHER.

To be made by three persons known to the Magistrate to be responsible; not by the applicant nor any Member of the Family.

PENALTY.—Any Officer or Person making a false statement to accompany any application for this extra pay, or who shall knowingly after a just to a false statement or affidavit to be used in obtaining this extra pay, shall forfeit DOUBLE THE AMOUNT received from the State Treasurer, to be recovered with costs on the complaint of any person who shall bring suit therefor in the name of the State; one half of the forfeit to go to the complainant, the other half to the State. And such officer or person shall, in addition, be liable to indictment for a misdemeanor, and to punishment by fine and imprisonment, at the discretion of the Court.

State of Wisconsin, }
County of Portage } ss. E. H. Kuyhan and }
being duly sworn, depose and say that Charles E. Doolittle a soldier }
in Company 36 3d Wisconsin Cavalry was, at the time he was }
mustered into the service, a resident of the town of Stevens Point }
County of Portage State of Wisconsin; and that he has no wife or children; that }
they are acquainted with Simon Doolittle the Father of said soldier, and }
know him to be infirm and indigent, and that he was at the time said soldier was }
mustered into the service, actually and wholly dependent upon the labor of said soldier for support; that the family }
of said soldier has not directly or indirectly applied for or drawn any money from the Volunteer Aid Fund }
of the State, on behalf of any other soldier; and that, to the best of their knowledge and belief, said soldier }
has not deserted, been discharged or dismissed from the service.

Subscribed and sworn before me, this 2 }
day of June 1864 } E. H. Kuyhan }
Chas. Brown }
Justice of the Peace }
State of Wisconsin, }
Town of } ss. }
County of }
The undersigned do certify on honor, that the persons who sign the foregoing affidavit are personally known }
to us to be credible and responsible persons, not interested in the above claim, and that their statements can be }
relied on, as we verily believe.

John R. Kingsbury }
Justice of the Peace }
Stevens Point }
Note.—This Affidavit is waived but not }
Every Jurat must have a 5 Cent U. S. Revenue Stamp affixed, and canceled by the Magistrate.

Figure 1. An Affidavit In Case of a Father made out for the benefit of Simon Doolittle whos son Charles was in the 3rd Wisconsin Cavalry.

involved here moved fairly rapidly. The affidavit was filed on behalf of Charles E. Doolittle's dependent father on June 2, 1864, in Stevens Point. The Justice of the Peace executed the certificate four days later at Royalton, a small town about 35 miles to the east, and the Secretary of State's office in Madison received it on June 16. The warrant was forwarded to the State Treasurer for payment on July 5, a little over a month after the process was begun.

Unfortunately, it is not possible to determine how much money the father, Luman Doolittle, actually received, but it is tempting to believe that a manuscript \$30 written on the reverse of the order refers to that payment. If this were true, then Charles E. Doolittle would have had to enlist no later than December, 1863.

Such an enlistment certainly was possible. On February 4, 1862, the Wisconsin Adjutant-General had reported⁶ the 3rd Cavalry Regiment, under the command of Col. William A. Barstow, to be in process of formation at Janesville in the southern part of the state. Concurrent War Department records indicated⁷ that the Barstow unit numbered 700 men, "equipped (but) not mounted or armed." By the fall of 1863, however, the regiment was reported⁸ to be in the field with 995 troopers. Barstow, who had been Governor of Wisconsin in 1854-56, survived the war and was discharged in 1865 in Kansas where he died later that year.⁹

(Affidavit—continued on page 191)

Lincoln called for; the state actually supplied 817.

At the time it created the war fund, the Wisconsin legislature also approved⁵ "An Act to provide for the aid of Volunteers in the service." This aid was to take the form of \$5 per month additional pay to all military volunteers "having families dependent on them for their support." This extra money would accumulate and be paid to the soldier at the end of this term of service, unless application for it was made sooner by one of his dependents. Whenever paid, the warrant was to be drawn by the Wisconsin Secretary of State upon the war fund maintained in the state treasury. The State Treasurer would then issue payment, provided the funds credited to that soldier's account were sufficient to cover the order.

Figure 2 shows the certificate part of such an order originally attached to the affidavit seen previously. The docket on the reverse of this printed form refers to its use in connection with "Aid to Volunteers." Considering that these actions were wartime events, the paperwork

No order shall be taken in any State, of disbursements of this Extra Pay, unless the name of the Volunteer, his name, and the town in which he resides.

The Secretary of State }
Will please draw his Warrant on the State Treasurer, in favor of Charles E. Doolittle }
for amount of Extra Pay due him, as provided by law. }
Simon Doolittle }

The following statement must be made by a Justice of the Peace of the town where the soldier resides, unless none shall have been qualified therein, when a Justice from a neighboring town may sign. If Papers will be returned in all cases where a Justice acts for another town, except as above stated, if the wife move her family in another town THE NEW RESIDENCE will be deemed to be the residence of the husband. The Statements of Notaries Public will not answer.

State of Wisconsin, }
County of Waupesa } ss. }
Town of Royalton }
Chas E. Doolittle }
Simon Doolittle was a resident of Stevens Point }
resident of said Town, and has been mustered into the service of the United States, or of this State, in Company }
3d Wisconsin Cavalry }
that to the best }
of his knowledge and belief, said soldier has not deserted, been discharged or dismissed from the service; that he }
has a family dependent upon him for support, consisting of Father }
that he is personally acquainted with Simon Doolittle }
who signs the order, and knows that he is the father having charge of the family dependent upon the }
said Chas E. Doolittle }

Witness, my hand and seal, this 6th day }
of June A. D. 1864. }
Justice of the Peace.

Figure 2. The reverse side on the affidavit in figure 1 assigned by the local Justice of the Peace.

ARA Auction No. 34

Closing Date November 2, 1988

ARA Auction Rules

These rules apply to the ARA acution in this issue.

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

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5
\$200	and over	by 5% over next higher bid		
4. If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated value, whichever is lower.
5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed the buyer, \$1.50 minimum.
12. Make all checks payable to the American Revenue Association.
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.
14. A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA sales will be held without reserves. 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**

Material is being solicited for the next auction. Please contact the Auction Manager if you wish to consign material to this sale.

ARA Auction No. 34

Closing Date November 2, 1988

P.O.Box 577

Garrett Park, MD 20896

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

Name _____

Address

City, State, Zip

ARA Membership No. _____

[illegible]

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



2



12



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

First three issue revenues have manuscript (MS) cancels unless otherwise noted.

001		Essay; Loewenberg revenue decalcomania, red on onion skin; Turner type 42b; VF	EV \$9
002	R126P	Repaired UR corner; F (ph)	125.00
003	R7a	4 large margins; VF	10.00
004	R7a	strip/3; 4 wide/large margins; tiny thin; left pair is XF	45.00
005	R9a	4 good/large margins; red MS; VF	10.00
006	R9a,b	XF example of each; R9a SON HS	22.00
007	R19a	4 small margins; appears unused; F	45.00
008	R27a,b	R27a horiz s/3; R27b vert s/4; both with faults; CV \$58	EV \$9
009	R32a	2 large marg; close at T; 2/13/63 MS; VF	45.00
010	R41a	Large R and L marg; close T and B; F/VF	40.00
011	R42a	4 good/large margins; VF	12.00
012	R43a	3 good marg; cuts T; light HS; F (ph)	80.00
013	R46a	3 copies; all w/acceptable margins; F/VF	24.00
014	R50a	4 good margins; 5/14/63 MS; VF	35.00
015	R51a	3 good margins; close R; F/VF (ph)	60.00
016	R52a	4 good/large margins; rough at T; tiny tear; 11/5/63 MS; F/VF	35.00
017	R54a	3 large; 1 good margins; 1/9/63 MS; sharp color; VF	10.00
018	R57a	4 large margins; bit irregular at R; light crease; VF	20.00
019	R59a	4 good/large margins; 4/5/63 MS; VF	10.00
020	R62a	4 good/large margins; 3/14/64 MS; VF	30.00
021	R66a	3 good large margins; 12/30/62 MS; VF	10.00
022	R67a	3 good even margins; small scissors cut; 8/10/63 MS; VF	25.00
023	R68a	3 good/large margins; touches UL; 1863 MS; F/VF	45.00
024	R69a	4 good/large margins; 12/20/62 MS; VF	10.00
025	R73a	4 good/large margins; 2/13/63 MS; VF	18.00
026	R74a	4 good margins; 5/120/63 MS; filled in punched cancel; F	150.00
027	R76a	4 narrow margins; F	55.00
028	R82a	3 good/large margins; in at R; 5/1/63 MS; F (ph)	85.00
029	R89a	3 large margins; close L; 4/10/63 MS; F+	30.00
030	R91a	3 good margins; in at R; 3/20/63 MS; F/VF (ph)	80.00
031	R11b	Large irregular imperf margins; pen ccl; fine (ph)	130.00
032	R40b	Good imperf margins; touches R; F/VF	10.00
033	R42b	2 copies w/acceptable imperf margins; F	16.00
034	R44b,a	2 R44b, both w/large B margins; R44a with narrow margins; F	15.00
035	R55b	1 mm imperf margins; 3/20/64 MS; F	10.00
036	R62b	1.5 mm T, 1 mm B margins; sm repair; F	40.00
037	R64b	1 mm B; .5 mm T marg; touches R; circular cut ccl; F	40.00
038	R65b	1.5 mm T; 1 mm B margins; F/VF	40.00



28



30



31



55



56



59



63

039	R1c	bl/4 (2); perfs cut on 1; essentially sound; clean and F	20.00
040	R7c	4 large margins; few blunt perfs; VF	20.00
041	R8c	Touches R; 11/8/62 MS; F/VF	20.00
042	R10c	3 sound F/VF copies	18.00
043	R10c	strip/4 from left edge of plate; perfs cut at R; small pen ccl; fresh and F	28.00
044	R12c	Close L; fresh and VF	25.00
045	R15c/54c	R15c,37c,40c,54c; all w/extra perfs; F	open
046	R19c	2 vert s/3 reconstructing bl/6; one strip w/rough perfs at B; fresh and F	(56.00)
047	R23-24d	Silk paper bl/4; perfs cut on each; F	18.50
048	R26c	Bl/8 (2x4); from bottom of plate; perfs touch at T; fresh and F	20.00
049	R28c	Touches R; deep color; VF	12.00
050	R29c	Touches R and B; HS; F/VF	16.00
051	R39c	Close T; HS; VF	12.00
052	R41c	Barely cuts R; HS; F/VF	30.00
053	R51c	Cuts T; HS; fresh and F	35.00
054	R62c	2 fine copies; one w/pen cancel	30.00
055	R73c	Cuts L; close B; creases; F (ph)	125.00
056	R74c	Touches T and R; F (ph)	125.00
057	R76c	Barely cuts T; looks unused; crease; F+	30.00
058	R77c	Touches R; blue HS; 2 pulled perfs; F/VF	45.00
059	R79c	Touches R; light HS; fresh and F/VF (ph)	80.00
060	R83c	Touches R; light MS; F/VF	40.00
061	R86c	Centered; light MS; VF+	20.00
062	R87c	Touches B; deep color; fresh and F/VF	45.00
063	R90c	Touches L; few blunt perfs; F/VF (ph)	80.00
064	R91c	Close L; fresh and VF	15.00
065	R93c	Close B; light MS; deep color; very attractive; VF	20.00
066	R96c	Four margins; bright color; VF	20.00
067	R100c	Close R; few blunt perfs; fresh and F/VF (ph)	80.00
068	R101c	4 margins; very fresh and VF+; unusually nice (ph)	85.00
069		18 diff. 1st issue selected for condition and centering; CV \$18.30	EV \$24
070		17 diff. 1st issue different from prev. lot; also selected copies; CV \$20.21	EV \$27
071		138 1st issue, dups but w/large variety incl. silk papers; VF/F; CV \$336	EV \$85
072	R103/152	63 singles; inc. R103,113,117,136,145; duplication; some w/faults but above average; CV \$329	EV \$80
073	R106	Cuts L; F	45.00
074	R108	Touches L; F/VF (ph)	65.00
075	R125	Cuts B; light crease; F	30.00
076	R142	Touches L and B; embossed ccl; F	45.00
077 *	R154-5	R154 horiz s/3; R155 vert s/3; both w/plate nos; perfs touch on both; NH	17.50



67



68



74



85



128, 132, 133



105

103

107

110



078 *	R163, RB20	R163 PB/10; RB20 PB/6; both NH	open
079	R257	Fresh and VF	25.00
080	R611-13	Usual SE; uncut; F/VF	54.00
081	R644	Touches R; uncut; F/VF	30.00
082		261 red dated docs., some duplicates; mixed condition; CV \$136	EV \$25
083	RB2b-3b	RB2b pen ccl; RB3b off center; VG/F	14.00
084	RB6b	Cuts T; corner crease; HS; F	35.00
085	RB16a	Close R; F (ph)	70.00
086	RB1a/15b	26 stamps; dups but nice variety; some w/normal faults; above average; CV \$108	EV \$35
087	RD18	Touches L; couple closed pinholes; F	15.00
088	RD307	Cut cancel; VF	20.00
089	RD335	Cut cancel; VF	30.00
090	RE54/203	7 diff. wines incl RE106 w/small staple holes; VG/F	27.50
091	RF10a	R.P.Co./1-25-18 printed ccl; fresh & VF	25.00
092		27 diff RF Bureau printed ccls; fine lot	Nobel CV 45.15
093		35 RF ccls; mostly Bureau; dups; also 11 Customs Service labels, 2 types, one in 4 different colors; some w/faults	open
094	RJ5-8,10	Sound and clean	16.25
095	RL6	Centered; small hinge thin and margin fault; VF	22.50
100	RO2b	Thin; touchers R; F	45.00
101	RO12a	Close T and L; pulled perf; F/VF	40.00
102	RO14a	Soiled; touches B; VG	45.00
103	RO19b	1 1/2" repaired horiz tear; still VF appearance (ph)	75.00
104	RO23b	Off center; thins; F	22.50
105	RO25b	Small faults; F (ph)	100.00
106	RO28a	Rounded UL corner; sm tear; F	20.00
107	RO39d	Defective lower corners, thin (ph)	130.00
108	RO41b	Cuts T; blunt perfs R; S.R.V.D. & CO. printed cancel; F	25.00
109	RO59a	Thin; cuts T; F	45.00
110	RO61b	Touches L; fresh and VF (ph)	50.00
111	RO65a	Cuts T; 2 rounded corners; F	20.00
112	RO67b	Touches B; fresh and VF	10.00
113	RO72d	Close T and L; small faults; F	40.00
114	RO73a	Cuts L; toned; sm faults incl thins; F	25.00
115	RO80b	Cuts R; thin; still fresh and F	25.00
116	RO80c	2 mm tear B; looks VF (ph)	50.00
117	RO81b	Touches T; 5 mm tear; F (ph)	65.00
118	RO83a	Touches R; few faults but fresh and F	25.00
119	RO84a	Touches B; nick in B margin; F (ph)	60.00
120	RO89a	10 mm hole repaired; minor flts; F app.	40.00
121	RO94a	Repaired but still attractive; VF (ph)	75.00
122	RO94d	Sm tear and creases; F	60.00
123	RO96a	Nick in T margin; thin; F	45.00
124	RO98a	Close T; pin hole, pulled perfs; TG&B/July/1866 inv printed cancel F	15.00
125	RO99b	Close T; faults; F	50.00
126	RO99c	Centered to BR; sm faults; fresh and F	50.00
127	RO108d	UR corner missing; thin; VG	2.00
128	RO113a	UR corner rounded; thin; VG/F (ph)	90.00

129	RO119c	Cuts R; thins; F	30.00
130	RO126b	Touches L; faults	17.50
131	RO126d	Close L; small faults; fresh and F	30.00
132	RO131b	Touches L and B; small faults; F (ph)	60.00
133	RO134d	Close R and B; thins; fresh and F (ph)	50.00
134	RO137a	Close L and B; full repaired tear, VG	30.00
135	RO141b	Cuts B; pulled perfs UL; F	20.00
136	RO142a	Cuts R; faults; F	30.00
137	RO142b	Touches T; faults; fresh and F	30.00
138	RO167b	Close B; repaired tear; fresh and F	25.00
139	RO170d	Close L, rounded UR; faults; F	22.50
140	RO179d	Repaired; F	40.00
141	RO182a	Full repaired tear, faults; centered; F	40.00
142	RS36b	Cuts R and B; fresh and F	45.00
143	RS42b	Repaired left side; F	9.00
144	RS94b	4 wide/large marg; SE B; sm thins; fresh	14.00
145	RS95a/105d	12 stamps; no more than 2 of a kind; small faults but fresh	19.50
146	RS104d	Cuts L; F/VF	30.00
147	RS106a/118d	17 stamps, no more than 2 of a kind; some w/sm faults; above average & clean	19.20
148	RS117a	Faults, repaired; F	60.00
149	RS119d/127d	RS119d, 124a, 127d; faults but clean	21.50
150	RS127d/155d	13 stamps, no more than 2 of a kind; several w/sm faults; most above average	21.05
151	RS243a	Repaired; pulled perfs; F	45.00
152	RU7d	Touches B; fresh and F (ph)	70.00
153		1c X. Bazin essay; red, on card; Springer (7th) 185A4, CV \$20 (ph)	EV \$40
154		200 diff. Scott listed revs, R's thru RV; generally sound w/no major damage; good starter group; CV \$90	EV \$45
155 *	RV1/42	RV 1,3,6,18,30,42; all NH; fresh and F+	22.75
156	WS4	Pasted in savings certificate, SE, certificate is faulty	275.00

CANCELS - also see revenues on document

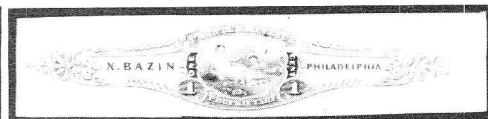
160	R5c/42c	100 NYC RR HS cancels (mostly N-110); nearly all decent strikes	open
161	R6c/42c	100 Northern NH RR cancels (N-30 and N-30A), some light strikes	open
162	R5c/152	75 diff HS ccls; incl RR, ins, banks; none scarce but decent strikes	open
163	R6c/RF3	10 1st issue and 13 playing card cancels incl. fair strike SS ccl M-1 on R88c	open
164	R6c/46c	20 diff RR HS; mostly common but incl. A-1 and fair strike C-31A on s/3	open
165	R6c/135	24 diff RR HS; 10 on 25c revs and up; partial to full strikes	EV \$38
166	R67c	Pac. Mail SS Co. (O)CEAN QUEEN, double strike (down); VF strike, F centering	open
167	R68c	Pac. Mail SS Co. MONTANA; F strike (down); F centering; very scarce	EV \$25
168	R69c	Pac. Mail SS Co. (A)ARIZONA; cancel split horizontally (down); perfs cut on stamp	open
169	R71c	Bold strike NY Life Ins. ccl N43K; perfs cut on stamp	open
170		Coll. 24 diff. customs ccls; many scarce incl. Plymouth, Brownsville (on pair R44c), Eastport, Cape Vincent; clean	open
171		18 1914 RB printed singles; mostly different; few small faults	EV \$20
172	RB31r	4 margins, Coca Cola HS; VF	open
173	-45.00	376 Battleships, both doc. and prop.; mostly SON and legible HS (some dups)	EV \$40
174	R155/245	100, no battleships; sel for ccls; mostly diff & SON incl fancy and unusual	EV \$20

REVENUES ON DOCUMENT

180	73	2c Black Jack, 10/10/64 ms Philadelphia receipt for plastering ceiling; stamp off center; ms ccl same as date on doc.	open
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152

153



116, 117, 119

121



181	R5a	Check, 12/9/63; Messrs Parrott & Co., Bankers, SF; stamp w/wide margins	open	216	R70c	MS (B-9S); 2 vignettes; punch cancelled (not affecting stamp)	open
182	R5a/22c	30 NYC RR vouchers; nearly all HS ccls, mostly non-RR but incl. petroleum ccl M-10 and Phelps Dodge	open	217	R89a	Tavern Keepers Bond, Brandenburg Co, KY, 11/27/67; owner promises "...will not suffer any person to tipple or drink more than necessary in his house..."	open
183	R5c	Check, Banking House of Clark, Gruben & Co., Leavenworth City, KS, 4/29/63; BR corner off; early Kansas check	open	218	R135	Deed dated 3/16/63; stamp has 3 large margins, close at T; matched usage	30.00
184	R5c	Check, W. & P. Nichols, Dutch Flat, CA; miner vignette	open	219	R152	Check; First NB Wilmington, DE; New Castle County Mutual Ins. Co., large fire engine vignette, stained	open
185	R6c	Check, Agency of Bank of Calif., Virginia City, NV; Gould & Curry Silver Mine; mostly covered by 2c Nev. rev.; light HS	open	220	R152	Check; Bank of San Jose, CA, 1/12/83; large bank vignette; blue on white	open
186	R6c	Check, Savannah NB; HS ccl L.J. Guilmar-tin & Co, 12/19/65; scarce 1865 usage, collection districts were not estab-lished until May, 1866	open	221	R152	Check; Bank of Tehama County, Red Bluff, CA, 5/23/76	open
187	R6c	Sight draft; St. Louis, 2/8/66; blue on cream with attractive vignette	EV \$10	222	R5c/44c	Check; Donnell, Clark & Larabee; Butte City MT, 6/29/83; Colorado and Montana Smelting Co.	open
188	R6c	Receipt, Naugatuck RR; HS, full strike Tolman N-1A	open	223	R5c/164	21 documents, all with 1st issue revs and HS ccls; 6 with vignettes; 2 insurance companies and NYC RR	open
189	R15c	Receipt, Hartford, Providence & Fishkill RR; HS, full strike Tolman H-3	open	224	R15c/164	32 diff checks/drafts; 10 w/vignettes or fancy logos	EV \$22
190	R15c	Check, Merchants Exchange Bank, Eureka, CA (ms over Bank of Calif, SF)	open	225	R52c/115	35 diff checks/drafts; 4 w/vignettes, 3 attorneys	EV \$20
191	R15c	Check, John Conly & Co., Bankers, La Porte, CA; HS Kleckner & Bro./Port Wine, CA; scarce Calif. ghost town	open	226	R154/164	29 docs w/high face-value revs., mostly real estate; R52-55,60,67-70,75,78,81-89,91,115; many with several stamps	EV \$60
192	R15c	6 checks; scarce SF banks; Bellloc Freres, London and SF, Pacific, Sather, John Sime, Tallant; one w/torn stamp	open	227	R228	R154,155,164 on 27 checks, 17 diff; many western; few w/vignettes; also 2 Vir-ginia, NV checks w/o stamps	open
193	R15c	Check, A. Beattie & Co. Bankers, St. Joseph, MO; made out to Ed. Calhoun (colored), liberty vignette, light HS	open	228		6 on back Int. Nickel Co. stock cert.; 3 NY state tax stamps; vignette of lady & sleeping lion; ABNCo; green & black	EV \$10
194	R15c	Check, Agency of Bank of Calif, Gold Hill, NV; R15c over 5c Nevada rev; nearly full bank HS	open	229		11 diff. Civil War era billheads, all unusual incl. fireworks, petroleum, agricultural; several with HS	EV \$26
195	R15c	Check, Agency of Bank of Calif, Vir-ginia, NV; Empire Mill & Mining; partly covered by 2c Nev. rev.; full company HS	open	230		35 docs w/revs; Civil War thru 1902; incl RR, ins, WF; diverse group	EV \$45
196	R15c	Wells Fargo, SF, First of Exchange w/Nev. rev. D184; "IN U.S. GOLD COIN" in red; UF	EV \$50	231	RK35	38 docs w/revs; diff from prev. lot; S.D. Hastings; US Ex.; Amer. Ex.; Stock certs., etc.	EV \$48
197	R15c	Check, Mechanics Bank, NY; Citizens Gas Light Co, Brooklyn; straight line C.G.L. CO./JUL 15 63 HS	open	232	RK18,36,36a	2 pg doc; with 2/7/38 American Counsel Berlin HS; to US Patent Office; 2 1/2 inch seal and red ribbon	EV \$18
198	R15c	Check; First NB Augusta, Maine; sharo HS EASTERN BRANCH/U.S. MILITARY/ASYLUM/ Augusta, Me; blue & white, female vig.	open			Complete import invoices; lambskins from Chile, Glassware from London, Goatskins from Haiti	open
199	R15c	Checks (2), Massachusetts Bank, Boston; Old Colony & Newport RR; HS ccl (O-4), strike weak on one	open	REVENUE STAMPED PAPER			
200	R15c	Scrip Cert., Millville & Glassboro RR; ms ccl (Secretary of RR)	open	240	RM110	50c New Hampshire; on 1799 estate inventory impression	110.00
201	R15c,16c	Marriage License, 10.5x8.5 in; issued at Lewisburg, PA; vignette of wedding party; heavy creases	open	241	RM180	50c Pennsylvania; on inventory, clear impression	17.50
202	R18c	Stereo photo of interior of Winchester Cathedral; UL corner of stamp missing	open	242	RM240	4c Virginia; on note, clear impression	17.50
203	R18c/55c	R18c,36c(2),45c,55c on receipt for sale of securities taxed at 1c per \$100; scarce use of R18c on document	EV \$15	243	RM241	10c Virginia; on bond	15.00
204	R24c	Cert. of Deposit; Agency of Bank of Calif, Gold Hill, NV; partially covered by 2c Nev. revenue; bank HS; fresh	open	244	RM265b	50c 2nd issue; on inventory, wove paper, clear impression	45.00
205	R24c	Cert. of Deposit; First NB, Sparta, WI; eagle vignette; bank HS; attractive	open	245	RN-B1	Check; London & San Francisco Bank, SF, 2/1/70; w/2c Nev. rev.; red and white	open
206	R24c,25c	R24c, certificate that marriage was per-formed, Miami Co. IN, faded writing; R25c, marriage license, Woodford Co. IL	open	246 *	RN-B1	Check; NY and Del. River Slate Co.; RR vignette; brown on white; fresh	EV \$15
207	R27c	Memorandum of Agreement, 11/6/71, to allow logging in Washington Co., Maine	open	247	RN-B10/X7	19 diff checks/drafts inc. Savannah, Carson City, No. Pa. RR; includes RN-J4 and L5	EV \$30
208	R32c	Certificate of Profit, Union Mutual Ins. Co., HS ccl (U-9b); 3 ABNCo vignettes; 2 small punches clear of design; pretty	EV \$25	248	RN-C1	Check; Carlisle (PA) Deposit Bank; vig-nettes of eagle and G. Washington on horseback; usual cut ccl; ABNCo	EV \$11
209	R43c	Small stock cert., Phoenix Ins. Co., NY; vignette of phoenix rising from ashes; pinholes; light HS (P-31)	open	249 *	RN-C1	Check; Shoe and Leather Bank (NY); Herrick & Houghtaling Teas; vignette of Chinese coolies; fresh	EV \$15
210	R44c	Stock Cert; Columbus & Xenia, RR; neat ms ccl; RR vignette, glue stains	open	250	RN-D1	Check; First NB Rushville IL; eagle and large female vignettes; Cont. BN Co.	EV \$10
211	R44c	Stock Cert; Cape May and Millville RR; large vignette of beach scene partly covered by stamp and has large cut ccl; still very attractive	EV \$20	251	RN-D1,F1	Checks; Columbia (PA) NB; both w/large maritime vignettes; Nat. BN Co.	EV \$12
212	R44c	Customs receipt; Phila. type 4 HS; frau-dulent "used for 50c stamp" overprint; stamp has 3 punches (see 10/71 TAR)	open	252	RN-D3	Check; Agency of Bank of Calif., Vir-ginia, NV; Sacramento Mill, signed by James Fair; water-stained	open
213	R44c	Stock Cert; Columbus & Indianapolis Cen-tral RR; green printing w/vignette of locomotive "America"; punch cancelled; quite attractive	EV \$35	253	RN-B1/G1	26 diff checks; 4 with vignettes; couple with faults; good variety	open
214	R45c	Stock Cert; Columbus & Indiana Central RR; blue printing w/same vignette and MS as prior lot; punch cancelled	EV \$35	254	RN-B1/G1	4 diff Georgia checks; 3 Savannah, 1 Macon (unused)	open
215	R45c	Stock Cert; Boston & Providence RR,		255	RN-B1/X7	8 diff checks/drafts; RN-B1, C1, F1, G1 (2), X7 (2); all w/vignettes	EV \$17
				256	RN-G1	Draft; Nat. Mount Wollaston Bank (MA); w/extra imprint markings (see 2/87 TAR)	open
				257	RN-J11	punch ccls touch RN; liberty vignette	open
				258	RN-K4,K6	Prestron, Kean & Co., Chicago; black on buff; fresh	15.00
						RN-K4 Girard NB, Phila, pieces missing due to cut ccl (doesn't affect RN); RN-K6 Fidelity Ins, Trust and Safe Dep. Co, Phila, small punch affects RN	15.00

259	RN-V4	Full Liverpool & London & Globe ins. policy, 12x16"; large allegorical vignette; edge faults (ph)	EV \$100	274	336; usual faults; decent	24.75
260	RN-W2	Cincinnati, Lafayette & Chicago RR bond; green and black w/large RR vignette; 29 coupons (punched); minor reinforcing & edge faults; couple punches not affecting RN; scarce and attractive (ph)	EV \$100	275	Misc. taxpays; about 300 w/dups; mostly cigarettes but also cigar, snuff & narcotic stamps, misc. items; mixed cond.	open
TAX PAIDS and Miscellaneous - CV according to Springer where applicable				276	146 taxpays, range of types, some dups, clean group; Springer CV \$37	EV \$45
270	TA,TB	Cigarette stamps; 10 TA, 120 TB, nearly all different; clean lot	open	277	Fermented Fruit Juice, 32 oz; SE; VF	20.00
271	TC,TD,TF	Cigar and Tobacco stamps; 125; some duplication; mixed condition	open	278	STS, Manufacturer of Opium; 2 (1915, 1918); w/12 coupons; 1915 w/faulty edge	open
272	TC457a	Crease but fresh and VF	25.00	279	STS, Retail Dealer in Liquors (at large) 1945, issued to Wabash RR; all coupons	EV \$25
273	TG295/336	TG295,299,300,309,311,315,316,318,329,		280	STS, same as above, 1950; issued to B&O RR; all coupons	EV \$25
				281	STS, same as above, 1951; issued to Seaboard Air Line RR; all coupons	EV \$25
					Hydrometer Label; Green B. Raum; unused, #6, 1877	open

282	Hydrometer Label; Walter Evans; unused, #7, 1884	open	321	9 revs issued at Kudus and Rembang, 3 diff, incl one on tax form for land and buildings; also 3 diff. electricity tax stamps issued only at Pekalongan	EV \$20
283	8 Order Forms for Opium & cocoa leaves, 1945-1970	open	322	Fiscal letter, Rp 150,000 (\$200 US), tax applies to Indonesians who want to visit another country, 1983	EV \$20
284	3 ICC Uniform Identification Cab Cards, 1981-3; w/90 diff "bingo" stamps; (see July-Aug 1984 TAR)	open	323	4 decorative stickers as bicycle revs., issued at Kudus, 1979/1982; also 4 Bandung locals	EV \$10
285	1 pint bottle stamp (red); sheet of 20 w/plate no.; somewhat worn	open	324	25 diff. parking retribution coupons issued at Java, Bali and Irian	EV \$15
286	1 1/2 stock pages crammed w/state revs, liquor strips, cinderellas; fun lot	EV \$15	325	24 diff. music cassette tape tax stickers	EV \$15
287	Cuba & Puerto Rico; 64 Cuba; 20 Puerto Rico; mostly different; clean lot	open	326	35 diff. cigarette tape revs., 1980-88	EV \$30
288	Philippines; U.S. Admin. thru independence; 77 mostly diff revs; clean lot	open	327	6 diff. charity coupons for TB, social-day, red cross, mosque and hungry people in foreign countries	EV \$12
289	Everybody's Philatelist; 35 issues; 1 Jan 1910 thru Nov 1912; Astoria, OR; many issues feature first writings of C.A. Nast, noted rev. authority; scarce and VF	EV \$95	328	2 entire sheets w/48 rp 25 postal-interim-due stamps, 2 diff type styles; Dutch CV Nf 72	EV \$15
FOREIGN REVENUES - EV according to consignor			ISRAEL		
290	Belgium; 2 bonds, 18 & 20 coupons, each w/50c rev and black permission chop; dated 1900 and 1912	open	329	30 diff accountancy stamps, used/unused	EV \$21
291	Canada, \$1000 bond Atlantic, Quebec & Western Railway, 1906; RR vignette; green/black; 36 coupons GB imp. rev.	EV \$30	330	Gaza health stamps; 1981 set of 3 complete; used; scarce	EV \$18
292	Canada; 2 stock cents; Int. Nickel Co, 3 diff GB imprinted revs; orange/black; Canadian Bank Note Co; also Canadian Collieries; GB imprinted rev; green/black; ABNCO.	EV \$14	331	Gaza health stamps; 15 diff; very high cat. value (about \$120)	EV \$25
293	Chile; 20c rev. on large 1912 check, Banco Mercantil, Tacna	open	332	Gaza revenue set on cover, 18 val; post-marked Abou Tawila; rev. has Egyptian revs opt Palestine; Iraq 1949 Postal Tax stamps, Palestine RA6 (CV \$85)	EV \$65
294	China (Red); 3 bills issued at Shanghai, 1949-50 w/25 revs (5 diff); also 2 bills, 1936 and 1938, w/rev from China or Hong Kong	EV \$15	333	Nathanya Entertainment Municipality set; 11 values; NH	EV \$45
295	Germany, 1 M coupon to rebuild Leipzig, franked w/6 & 12 pf stamps, 11/29/45	open	334	Last Day cover of PO of Shiekh Zweid Tribe in Isarel	EV \$44
296	Great Britain; 8 diff ins. co. receipts, 1838-90, 4 w/vignettes; also 45 1962-4 travellers checks, Nat. Provincial Bank London, 3 denoms; stamp duty paid imp.	EV \$25	335	B/9 10 Linas Traffic stamp, 1974; with long tabs; CV \$40 each; NH	EV \$48
297	Great Britain; marriage & burial cert, 6p rev. tied, 1857 and 1894; also 2 ms letters, 1840; docs bit soiled	open	336	B/8 5 Linas Traffic stamp; misperfed; CV \$35 each; NH	EV \$35
INDIA - CV according to Koeppe-Manners			337	Savings stamps, 1950 set complete; NH	EV \$14
298	Bagsara; 43-48, 44a; CV \$280	EV \$25	338	Co-operative purchase booklet of 12, each stamp w/illustration of one tribe of Israel; NH	EV \$30
299	Bilkha; 81, 84, 84a, 86; Faridkot 51-56 and 121; CV \$250+	EV \$30	339	International booklet of Vaccination of Gaza area; w/Gaza health stamps	EV \$35
300	Kapurthala; 71, 73, 74, 84, 111, 121, 151, 171; CV \$280	EV \$25	340	PO savings booklet w/12 stamps pasted in it (all same value)	EV \$26
301	Kishengarh; 101/521 (35 diff);	EV \$30	341	Postal money orders (3), 1970 all with same stamp	EV \$15
302	Jind; 102-6, 201-3; CV \$135	EV \$15	342	1918 Court Fee (6 val), Palestine Mandate, w/o currency indication; CV \$135	EV \$35
303	Jind; 135, 12as brown; rare; CV \$100	EV \$25	343	As above, with inverted royal cypher watermark	EV \$70
304	Jind; 136, 12as blue; rare; CV \$100	EV \$25	344	Roumanian Laissez Passer to Israel; 1951	EV \$25
305	Jind; 141, 1/2an blue; CV \$150	EV \$30	345	Israel Red Cross, 250 & 500 prouta, NH	EV \$36
306	Jind; 201; 8 on piece, unpunched and 202 pane of 8 on piece, punched; CV \$360	EV \$17	346	Switzerland; 2 perf. tourism seals tied on philatelic card, Lugano, 1937; also New Zealand perf. tourism seal tied on philatelic cover, Te Anaha, 1938	EV \$12
307	Jaora 61-68, 81-85, 151, 152, 161, 162; comp. issue w/o specimen; CV \$110	EV \$25			
308	Jetpur; 141/230 (19 diff); CV \$239	EV \$28			
309	Jhabua; 55, 61, 63, 65, 69-71, 73, 74, 101, 103, 104, 251; CV \$325	EV \$50			
310	Jobat; 161-2, 171; Limbdi (23 diff); Naliya (101-6, 132-5); CV \$313	EV \$34			
311	Nabha; 82-90, 112, 114, 116, 120, 151, 181-3; complete state except 185; CV \$170	EV \$40			
312	Narsingarh; 141, 141b, 151; also 141b (4 on piece); CV \$370	EV \$36			
313	Patiala; 151, 171 (pr), 173 (pr), 173a, 173b, 173c (pr), 175 pane of 20; CV \$925	EV \$40			
314	Partapgarh; 55 comp sheet of 8 incl 2 errors as in 55a, 55b and 55e; CV \$240	EV \$20			
315	Saifana; 51, 101, 151; also Sirmoor 121, 151 (very rare); CV \$95	EV \$30			
316	Lots 298 thru 315 as one	CV \$525			
317	India; 3 1886-90 stock cents w/Indian revs; Sonabet Proprietary Gold Mining Co; New Oriental Bank Corp; Railway Service Press; no vignettes	EV \$32			
318	India; 9 1936 Post Office 5-year cash certificates; 3 diff. denoms; issued, redeemed and cancelled	7V \$12			
INDONESIA					
319	Postal saving bank book, 1975-80, w/37 savings labels w/various Jakarta pmks	EV \$10			
320	2 Radio Tax cards each w/12 revs; issued at Semarang, 1971, and Jombang, 1974	EV \$15			

New Publication

French Colonies Revenues Part V—Misc. and Island Colonies. 89 pages, 8½x11 inches, 482 full size illustrations, spiral bound, card covers. Price \$14.50 postpaid from Donald L. Duston, 1314 - 25th Street, Peru, IL 61354.

This is a priced catalog of the revenue stamps of the smaller French Colonies including Madagascar, Martinique, Guadeloupe, Reunion, etc. This is the second of a five part catalog of the revenue stamps of the French Colonies and former colonies, now independent. Part I North African Colonies was issued in 1987 (price \$16.50 postpaid). Part II Sub-Sahara African Colonies, Part III Mid-East Colonies, and Part IV Far-East Colonies, are in preparation for publication later this year.

Mengni State Revenue Stamps

by I. K. Thanki, ARA

Prior to the independence of India in 1947, there were more than 700 native states ruled by the Princes. They varied both in size and powers, but a large number of them were authorized to issue revenue stamps. Most of the states merged with India after independence, bringing about the present unified India, largely due to the concerted and farsighted efforts of Sardar Vallabhbhai Patel.

Mengni was one of the smaller states (34.5 square miles) situated 22 miles from Rajkot in Saurashtra (22°5' North, 70°45' East), now a part of Gujarat State. Before its merger into the United States of Saurashtra in 1948, the princely state consisted of just eight small villages. *The Court Fee and Revenue Stamps of the Princely States of India* by Dr. Adolph Koeppl and Raymond S. Manners (page 218) lists the following six stamps issued by Mengni state:



The design of the Mengni State revenue stamp.

1	Anna	Bright blue	\$100
2	Annas	Carmin	250
4	Annas	Pale green	175
8	Annas	Ultra	200
1	Rupee	Carmin	225
5	Rupees	Pale green	250

These stamps measure 43 x 28 mm, are perforated 11 and were printed in sheets of 16 (4 x 4) and bound in booklets containing 40 sheets. They were brought into use only a short time before Independence and as such, very few stamps were used. Koeppl and Manners indicate only the one Anna stamp is known used. After the merger of the state they were withdrawn from use. I have in my possession original books which also contain notations about the stocks from which the number of stamps issued could be worked out.

As the price indicates, these stamps are very scarce and the possibility of forgeries cannot be ruled out. I have seen some

stamps of one and two annas which appeared to be too fresh and fine to be genuine. Even perforations betray the state of affairs. In the booklets I have the perforations still remain attached to the sheets in many cases. Collectors are cautioned to be careful before purchasing these stamps.



The Mengni State revenue stamp printed on cardboard in 1942 to use during a coin shortage.

In addition to these revenue stamps, Mengni State also issued one Paiso (1/64 of a silver Rupee) revenue stamps, printed on white cardboard. These were issued about 1942 during the World War II period owing to shortages of small coins. Some states were permitted to issue card coupons; they would appropriately be considered as coins or paper money. It is doubtful if Mengni State would have been permitted to issue them. To overcome its shortage of small coins, Mengni State issued the one Paiso revenue stamps on thick card, which apart from their revenue use could also circulate within the small state as coins thus serving dual purpose.

The dual purpose of these cards is evidenced in the illustration of the document with these stamps tied to the document with thick thread and stamped "CANCELLED" by a rubber stamp. The fact that they circulated as coins has been verified in several ways. I have, among other things, an affidavit signed by a former village chief of Mengni to the effect that these cards circulated as coins in the area of Mengni state from about 1942 until 1947. I have seen bundles of well-used cards neatly and meticulously tied into lots of 16, and these lots into groups of 4 to make a rupee's worth. I have also seen five such lots making up a bundle of 320 (worth 5 Rupees), all the pieces in varying degrees of condition from poor to extremely fine. These cards have been listed in the *Standard Catalog of South Asian Coins and Paper Money* by Krause Publications. To my knowledge, this is only one of two revenue stamps which circulated as a coin in India.

Iowa Tax Permits & Licenses

by Michael R. Florer

My grandparents used to run an antique shop in West Des Moines, Iowa. About 1952, they moved to a farm in rural Dallas County where they continued to sell antiques. Approximately five years ago, they quit selling from their home. They now take items to flea markets to sell and store them in the barn.

Two years ago, I was looking through the barn and discovered some interesting items. I found a large picture frame containing various State of Iowa permits. All of them are made out to a Bernice H. Manfredini at 409 Railroad, West Des Moines, Iowa. When I inquired about them to my grandmother, I was told that Mr. Manfredini ran a small grocery shop called "Bernice's Grocery." It was located right next door to their antique shop. Neither shop exists today, however. I purchased the entire lot of ten permits and a few other items for just ten cents!

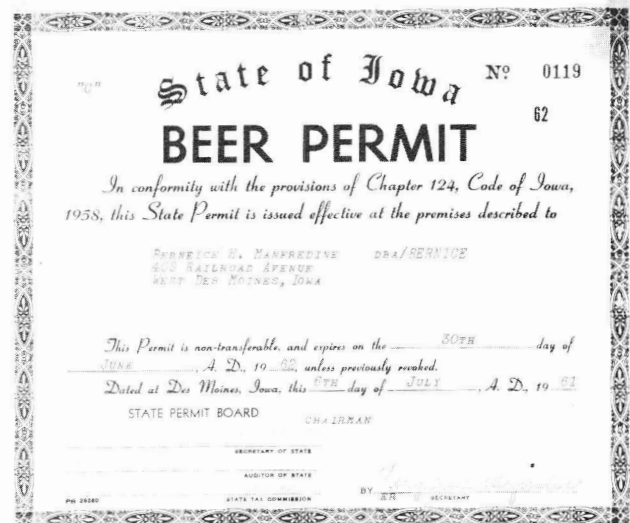
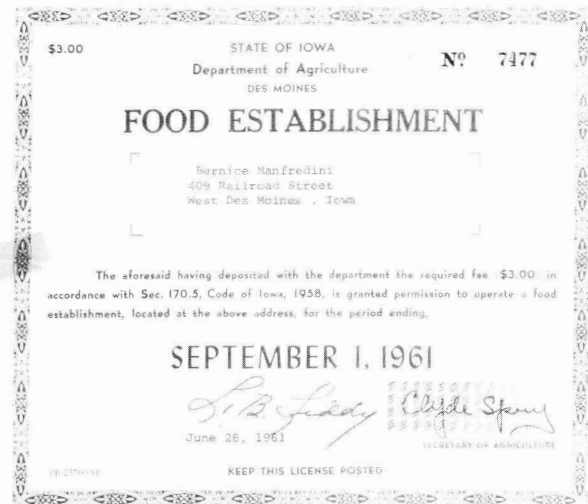
I shall discuss each of the permits below:



1. Retail Sales Tax Permit. Issued by State Tax Commission on July 1, 1961. Permit No. 77-35168. It is printed black on white paper except for the border design which is red-violet. The watermark is only partially readable. Note the stipulations at the lower left.

2. Food Establishment License. Issued by Department of Agriculture on June 28, 1961, and expired September 1, 1961. License No. 7477. Fee: \$3.00. It is printed black on white paper except for overprinted signature which is purple. The watermark reads, "HAMMERMILL / BOND / MADE IN U.S.A."

3. Beer Permit, Class C. Issued by State Permit Board on



July 6, 1961, and expired June 30, 1962. Permit No. 0119. It's printed black on white paper. It has a watermark that pictures an eagle with a ribbon in its beak. The ribbon has the state motto, "Our liberties we prize and our rights we will maintain," on it. This is the same symbol on Iowa's state flag.

4. Beer Permit, Class C. Issued by West Des Moines City Council on June 16, 1961, and expired June 30, 1962. Permit No. 4-62. Fee: \$25.00. Printed black on white paper. The watermark reads, "GILBERT / RADIANCE BOND / 75% COTTON PURE / U S A." At the lower left is impressed the corporate seal of the City of West Des Moines.

FORM 8-17
PERMIT FEE PAID \$ 25.00
STATE OF IOWA
Beer Permit
CLASS C
The Permittee herein, having complied with the Statutes of the State of Iowa, in making application for a Class C Permit to sell Beer in this State, and with the requirements of the City (or Town) Council (or Board of Supervisors) of West Des Moines, Iowa, this Class C Permit is issued to
Bernice H. Manfredini d/b/a Bernice
409 Railroad Avenue
West Des Moines, Iowa
(City or Town)
granting permission to sell Beer, as authorized in said Statutes, at the premises indicated above.
This permit is non-transferable, and expires on the 30 day of June, A.D., 1962, unless previously revoked.
In Testimony Whereof, I have caused the seal of the said City to be hereunto affixed.
Dated at West Des Moines, Iowa, in the County of Polk, State of Iowa, this 26 day of June, A.D., 1961.
(SEAL) City (or Town) Clerk or County Auditor

This copy to be posted by the holder at the premises described.

STATE OF IOWA
RETAIL
Cigarette Permit
No. 23
Name of Retailer: Bernice
Address: 409 Railroad
City (or Town) of: West Des Moines, Iowa
In accordance with laws of the State of Iowa, and the action of the City (or Town) Council of West Des Moines, Iowa (or Board of Supervisors),
(Name or title of business) Bernice
(Street and number address) 409 Railroad
(Name of all owners) Bernice H. Manfredini
(Residence address) 512 4th Street
City (or Town) of: West Des Moines, Iowa
Having filed a good and sufficient bond, is hereby authorized to sell cigarettes, cigarette papers, tubes and wrappers, at (street and number address) 409 Railroad
in the City of West Des Moines, County of Polk, Iowa
said premises more particularly described as Lot or Sec. Twp. or Block Range or addition to the town or city of Iowa.
This permit is non-transferable, is effective from and after June 30, 1961, and automatically expires on June 30th, 1962, unless previously revoked.
In Testimony Whereof, I have caused the seal of the said City to be hereunto affixed.
Done at West Des Moines, Iowa, in the State of Iowa, this June 26 day of June, 1961.
Nº 32319
City (or Town) Clerk or County Auditor

This copy to be posted by the holder where the sale is to be made in plain view of the public and at all times subject to inspection.

FORM 8-17
PERMIT FEE PAID \$ 25.00
STATE OF IOWA
Beer Permit
CLASS C
The Permittee herein, having complied with the Statutes of the State of Iowa, in making application for a Class C Permit to sell Beer in this State, and with the requirements of the City (or Town) Council (or Board of Supervisors) of West Des Moines, Iowa, this Class C Permit is issued to
Bernice Manfredini d/b/a Bernice, Grocery
409 Railroad
West Des Moines, Iowa
(City or Town)
granting permission to sell Beer, as authorized in said Statutes, at the premises indicated above.
This permit is non-transferable, and expires on the 1st day of July, A.D., 1964, unless previously revoked.
In Testimony Whereof, I have caused the seal of the said City to be hereunto affixed.
Dated at West Des Moines, Iowa, in the County of Polk, State of Iowa, this 15 day of June, A.D., 1961.
(SEAL) City (or Town) Mayor or County Auditor

This copy to be posted by the holder at the premises described.

STATE OF IOWA
DEPARTMENT OF AGRICULTURE
DES MOINES
EGG RETAILER'S LICENSE
Nº 3798
\$2.00
The aforesaid having deposited with the department the required fee (\$2.00) in accordance with Chapter 176, Code of Iowa, 1959, is hereby granted permission to engage in the business of selling eggs at the above place of business for the period ending
APRIL 1, 1962
Clyde Spry
SECRETARY OF AGRICULTURE
KEEP THIS LICENSE POSTED

STATE OF IOWA
Department of Agriculture
Des Moines
MILK DEALER'S LICENSE
Nº 3427
\$1.00
The aforesaid having deposited with the department the required fee (\$1.00) in accordance with provisions of Chapter 192, Code of Iowa, 1959, is hereby granted permission to sell or deliver milk from one store or vehicle located at or starting from the above named place for the period ending
JULY 4, 1962
L. B. Luddy
Clyde Spry
SECRETARY OF AGRICULTURE
KEEP THIS LICENSE POSTED

5. Beer Permit, Class C (Not Illustrated). Issued by State Permit Board on June 20, 1964. Permit No. 5948. This one is very similar to #3 above. It's printed the same and has an identical watermark.

6. Beer Permit, Class C. Issued by West Des Moines City Council on June 1, 1964. Permit No. 8-63-C. Fee: \$25.00. Printed black on white paper. The watermark reads, "Permanized / ARTESIAN BOND / 50% COTTON FIBER / U S A." The W.D.M. corporate seal is impressed at the lower left.

7. Retail Cigarette Permit. Issued by West Des Moines City Council on June 26, 1961, and expired June 30, 1962. It has two permit numbers, 23 at the upper right and 32319 at the lower left. (Why?) It's printed black on white. The watermark is identical to #3 and #5's watermarks. The W.D.M. corporate seal is impressed at the lower left.

8. Egg Retailer's License. Issued by the Department of Agriculture on June 28, 1961, and expired April 1, 1962.

Permit No. 3798. Fee: \$2.00. It is printed black on white paper except for the border design which is blue-violet and the overprinted signature which is brown. The watermark is identical to that of #2 above.

9. Egg Retailer's License (*Not Illustrated*). Issued by the Dept. of Agriculture on April 3, 1963, and expired April 1, 1964. Permit No. 1428. Fee: \$2.00. Printed black on white paper except for the border design which is turquoise. The watermark reads, "HAMILTON BOND."

10. Milk Dealer's License. Issued by the Dept. of Agriculture on June 28, 1961, and expired July 4, 1962. Permit No. 3427. Fee: \$1.00. Printed black on white paper except for the border design which is also turquoise (slightly lighter than that of #9) and the overprinted signature which is purple. The watermark is identical to that of #9.

Unfortunately, none of the permits are in great shape. All of them have ugly cellophane tape stains. Some of them have holes, rust stains, and tears. (#6 was ripped into four pieces!)

I think that state permits such as these make very interesting additions to any state revenue stamp collection. I feel lucky

to have found them. Who knows, maybe a listing of Iowa permits could be written and published. Any questions and/or comments should be addressed to: Michael R. Florer, 5201 Bluff Road, Lincoln, Nebraska 68514.

Included with these permits were two special tax stamps. They are dated 1962 and 1964. I will discuss them in a future article.

[During this period of time the Iowa Department of Agriculture (not the Department of Land Management and Stewardship) issued other licenses similar in appearance for other purposes. These other licenses varied in their fee and the Chapter of the State Code that authorized them. Also known to the Editor are licenses for egg wholesaler, egg grader and hatchery. The hatchery license also allows the holder to grade, wholesale and retail eggs as well as live and dressed poultry. The holders of these licenses are subject to periodic health inspections depending upon the type of license held. There are probably additional types unknown to the Editor. For the past several years these licenses have been computer produced although they remain quite similar.]

Literature in Review

The Royal Cypher Labels of Great Britain, Ireland & the Colonies (1701 to 1922) by William A. Barber and A. Frank Brown. ISBN 0-9613725-1-6, 8.5 x 11 inches, 63 pages +10 foldout plates, paper cover, illustrated, not priced. Available from the authors; in the USA from W. A. Barber, 42 Simsbury Road, Stamford, CT 06905 for \$18 or in the UK from A. F. Brown, 7 Newland Road, Droitwich, Worcs. WR9 7AF for £9.50 with dealer discounts for purchase of 5 or more copies.

Soon after the embossed duty stamps were introduced by William III in 1694, it became apparent that the embossing on parchment was not permanent. Shortly thereafter paper was glued to the area to be embossed but that allowed their removal and subsequent attachment to a new document. In 1701 the practice of attaching a tinfoil strip much like a staple began. Cuts were made through the parchment and piece of paper, the tinfoil strip inserted and its legs bent inward. They were secured with a small engraved label bearing the royal cypher, usually a crown and the monarch's initials. This entire sandwich was then embossed; removal of which would destroy the more delicate tinfoil thus voiding the document or indicating tampering if attached to another document.

This publication is the end result of over twenty years work by the authors and corrects some previous omissions and errors by others.

These labels were printed from engraved plates, copper in the earlier days. Ten of the plates used to print these labels have been plated and illustrated on fold out pages. A complete description of each issue is given along with illustrations of varieties and descriptions of plate recuttings. Thousands of documents have been examined to establish dates of usage.

Although they do not carry any face value, these labels have

been closely connected with the embossed tax stamps and have been collected and exhibited by collectors for many years. This volume will add much to the pleasure received by collectors of the embossed stamps.

History of Oleomargarine Tax Stamps and Licenses in the United States by Carter Litchfield. ISBN 0-917526-03-1, 7.5 x 11 inches, 128 pages, hardbound, illustrated, priced. Available from Olearius Editions, Drawer H, Kemblesville, PA 19347 for \$27.50 plus \$1.50 shipping.

All works previously published in this area have been rather fragmented. This book brings together the most complete listing possible of the oleo tax stamps and various licenses issued by the United States and the various states. Extensive use of tables and bibliographies present large volumes of data for the collector.

The book consists of two well integrated parts. There is an historical overview of oleomargarine and the social and political influences that resulted in taxes on the product. Individual stamps and licenses are examined from historical point of view including enabling legislation, tax rates, printing and usage. Additionally there is a priced catalog listing of the stamps and licenses in typical catalog fashion to aid the collector in the assembling of a collection of these items. The result is a single complete reference for the collector of this area including hints of the removal and care of self-adhesive stamps and decals.

The use of these stamps has ended and in all likelihood will not resume. Therefore, this will undoubtedly become the definitive work on these issues. It is of great value to collectors of taxpaid and state issues.

Kenneth Trettin

The American Revenue Association

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

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

Daniel B. Duffy 4609, 20 Lenox Ave, Trenton, NJ 08620, by Kenneth Trettin. Italy and cols.

Karl Franz 4601, 4424 Trescott Dr, Orlando, FL 32817, by Eric Jackson. Collector/dealer, Karl Franz Investments—US revs, M&M.

William W Hartung 4602, 6653 Madison Ave, Indianapolis, IN 46227, by Eric J Scott. collector/dealer, Hartung Stamp Co.—US and state revs.

Henry J Hinck 4606, 10800 Lakeview Dr, Hayden Lake, ID 83835, by H J W Daugherty.

Dr William E Hughes 4603, Box 5649, Abilene, TX 79608, by Secretary. Mexico revs.

Charles H Miller, Jr 4604, 17122 Twisted Oak Lane,

Baton Rouge, LA 70810, by Secretary.

James O. (Jim) Scott 4605, 2217 Cloister Dr, Charlotte, NC 28211, by H J W Daugherty. Dealer, Discount Stamp and Coin Co.

Ronald L Sosnoski 4607, by Richard Friedberg.

Narcie Tucker 4608, 405 Sunbeam, Alamogordo, NM 88310, by Barbara J Johnson.

Highest membership number assigned on this report is 4609.

New Members

Numbers 4582-4591

Application for Reinstatement

J R Wooton 2406, Box 1056, Canton, GA 30114, by Secretary. Collector/dealer—all state fish and game, fed ducks.

Reinstated from 1988 NPD List

Richard P Bingert

Christopher Ryan

Norbert J Stachura, Sr

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 Riley

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: Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705.

Awards Chairman: Alan Hicks, 11 Warren Place, Brooklyn, NY 11201.

Membership Development Chairman: Ronald Leshner, Box 242, Pineville, PA 18946.

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 Icking, Irschenhauser Str. 5, Federal Republic of Germany

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

Italy: Michele Caso, Casella Postale 40, 00050 Ponte Galeria RM, Italy

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. Sellinger, 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 President.)

Deceased

Henry H Wenck

Membership Summary

Previous membership total	1456
Applications for membership	9
Applications for reinstatement	1
Reinstated from 1988 NPD list	3
Deceased	-1
Current membership total	1468

Affidavit—continued from page 179

In the meantime, financial aid benefits had been extended by amendatory acts¹⁰ to include additional volunteers. A special state tax intended to raise \$275,000 for the war fund was enacted in 1862 and, in succeeding years, proceeds from additional war bond sales and further special taxes¹¹ were required to keep the war fund solvent.

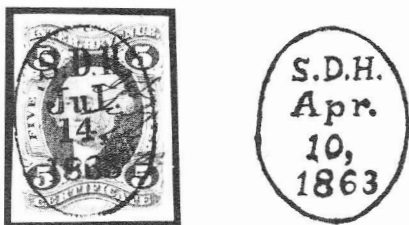


Figure 3. A cancel used by Samuel Dexter Hastings, Treasurer of Wisconsin. This cancel could have been used on checks to volunteer's families.

Lee surrendered to Grant at Appomattox Courthouse on April 9, 1865. For all practical purposes, the Civil War was over and troops could be mustered out. A Wisconsin legislative act in 1863 had extended¹² the time for the presentation of all claims against the war fund two years following the time they became due. Not surprisingly, great demands were made

upon the fund following the war. Finally, on March 6, 1868, all legislation connected with the war fund was repealed¹³. Thereafter, money due to or from that overdrawn account would be handled through the General Fund of the State of Wisconsin.

One final note. Many revenue collectors are familiar with the cancellation reproduced in Figure 3. Frequently in red, the initials "S.D.H." inside the oval frame are those of Samuel Dexter Hastings (1816-1903), Treasurer of Wisconsin from 1857 until 1865.¹⁴ Checks written by his office during those years when the First Issue revenue stamps were viable required properly attached and canceled tax stamps, even those drawn to pay aid to volunteers from the war fund. The author would be pleased to hear from anyone who has identified such a check.

References

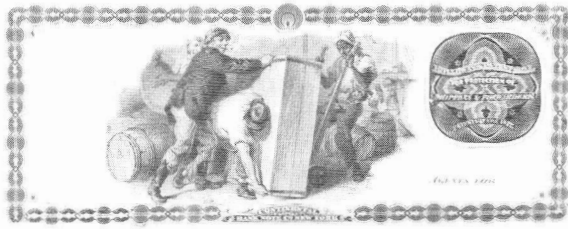
- ¹²Stat., 713.
- ²Wisconsin General Laws, Chapter 13, 1861, Extra Session.
- ³Richardson, J.D., *A Compilation of the Messages and Papers of the Presidents, 1789-1897*, Government Printing Office, Washington, 1897, p. 13.
- ⁴Ainsworth, F.C. and J.W. Kirkley, *The War of the Rebellion*, Government Printing Office, Washington, 1899, Series III, Vol. 1, p. 68.
- ⁵Wisconsin General Laws, Chapter 8, 1861, Extra Session.
- ⁶Ainsworth and Kirkley, p. 880.
- ⁷Ainsworth and Kirkley, p. 911.
- ⁸Ainsworth and Kirkley, Series III, vol. 3, p. 764.
- ⁹Sobel, R. and J. Raimo (editors), *Biographical Directory of the Governors of the United States, 1789-1978*, Meckler Books, Westport, Connecticut, 1978, vol. IV, p. 1719.
- ¹⁰Wisconsin General Laws, Chapters 112 and 374, 1862.
- ¹¹*ibid.*, Chapter 4, 1862, Extra Session; Chapters 139 and 157, 1863; Chapters 349, 360 and 361, 1864; Chapter 478, 1865.
- ¹²*ibid.*, Chapter 266, 1863.
- ¹³*ibid.*, Chapter 148, 1868.
- ¹⁴*Dictionary of American Biography*, vol. 8, p. 386.

State Revenue Newsletter: Sep-Oct 1988

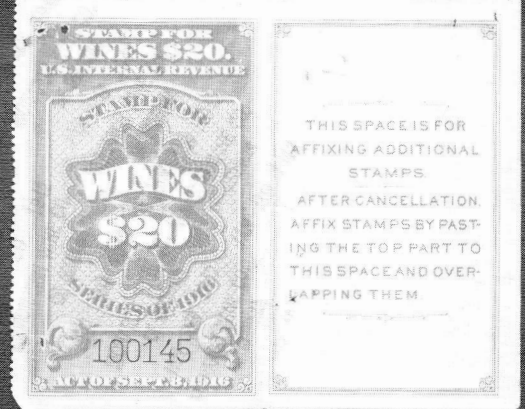
The September-October, 1988, issue of the *State Revenue Newsletter* (Volume 26, Number 5, Whole Number 184) has been sent to the membership of the State Revenue Society. This issue contains a variety of short items, almost all illustrated. Featured are items about the discontinued Indiana Egg Stamps, Oregon Coin Operated Amusement Device Stamps, Rhode Island Real Estate Conveyance Tax Handstamps, Ohio Consumer's Receipt Envelopes and items about cigarette decals from Sulligent, AL, Vermont, the District of Columbia and New York. Additionally there are editorial comments about state 'Drug' stamps and commentary about SRS President Hines's editorials about the New Hampshire duck stamps.

A complete listing of the state revenue stamps available through the SRS is given along with prices and ordering information for members. This can be a valuable service to SRS members since many states give discounts on large orders (savings which can be passed on), end sales before collectors can be notified or have large minimum purchase requirements.

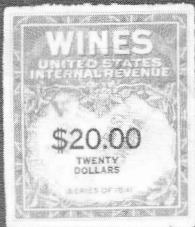
A sample copy of the Newsletter and information about membership in the State Revenue Society can be obtained for \$1 from Terence Hines, Box 629, Chappaqua, NY 10514-0629.



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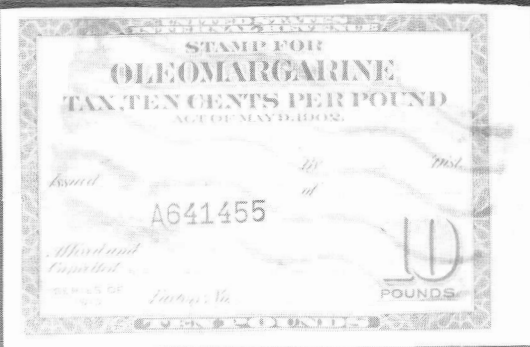
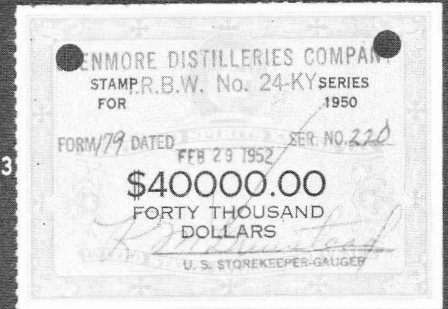
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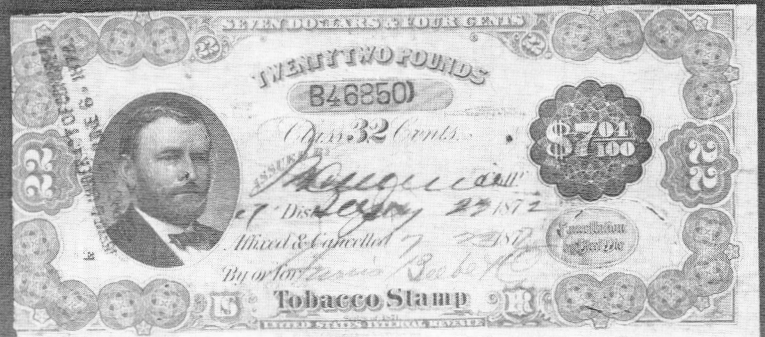
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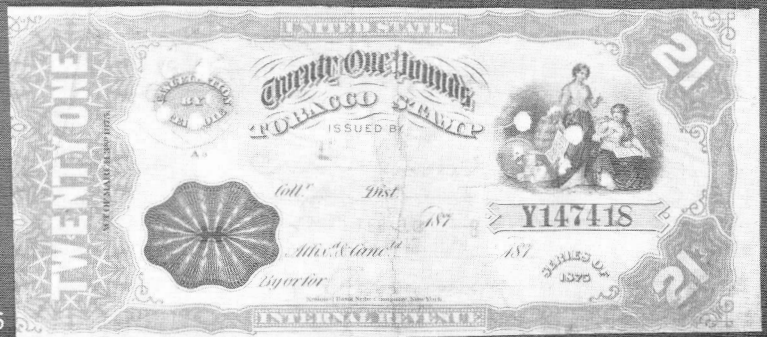
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ERIC JACKSON

Phone (215) 926-6200 PO Box 728 • Leesport, PA 19533

MAIL AUCTION #36

CLOSING DATE: October 27, 1988

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

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

UNITED STATES - Scott Catalogue Numbers

1	WAR SAVINGS WS2 10 examples mounted in a War Savings Certificate booklet, one is damaged, six others with staple holes, F	900.00
2	TELEGRAPH 16T99-103* VG-F	13.25
3	HOLLOWAYS PATENT SEAL Continental Bank Note Co. model, one piece of frame is missing and replaced with a photocopy, F PHOTO	-----
4	AMERICAN BANK NOTE Co. Counting Room note-head, nicely engraved, F folded	-----
5	R1a used on March 9, 1863 American Express Co. receipt from Cleveland, OH, F	50.00+
6	R1b horiz pair, R19c, 42c used on a 1864 Power of Attorney in New Bedford, MA. A R5c is on the back to receipt payment in settlement of the complaint, F	70.00+
7	R6c used on a Calvin Page, Frederick, MD receipt, April 25, 1866, F-VF	-----
8	R6c, 54c on a Pacucah, KY receipt and Coffee House License, Oct. 6, 1865, F-VF	-----
9	R6c on a Whipple File Mfg. Co. receipt, Sept. 6, 1865, F-VF	-----
10	R15c used on Jno. McKittrick, Printer, St. Louis, MO receipt, April 3, 1869, nice handstamp cancel, VF	-----
11	R15c on Boston & Providence RR Co. pay voucher, handstamp cancel, F	-----
12	R15c on New York Central RR voucher, handstamp cancel N-11N, VF	-----
13	R11c on Canfield, OH receipt for money to purchase Volunteers for soldiers dated Jan. 5, 1865, F-VF	-----
14	R24c on Wisconsin Aid to Volunteers document for extra pay to a soldier, VF	-----
15	R25c on a Woodford Cty., IL Marriage License dated Nov. 14, 1864, F-VF	-----
16	R15c on Henry Cty., IL property tax receipt dated Sept. 1863, F-VF	-----
17	R27c used on a District of Boston & Charlestown Drawback Certificate dated June 13, 1866, handstamp cancel, VF	-----
18	R37c on a Assignments to rights to manufacture and vend the Anderson Spring Bed Bottom, Jan. 20, 1864, F	-----
19	R42a on a promissory note, Cleveland, OH, July 24, 1863, F staple hole in stamp	12.00
20	R44c on stock certificate of the Davis Sewing Machine Co. of Watertown, NY, nice h/s cancel, F-VF stain at left	-----
21	R44c on stock cert of Milford Gas Light Co., red and black, VF	-----
22	R46c on a protest document dated Nov. 1, 1870 in the District of Columbia protesting the non-payment on a bond coupon, VF	-----
23	R48c on a power of attorney for the sale of stock, Nov. 13, 1863, F-VF	-----
24	R78a on a Yonkers, NY mortgage dated Dec. 27, 1865, F-VF	20.00+
25	R163r on a ticket from the transmittal of oil through pipelines, F	-----
26	2¢ Trans-Mississippi, #286 on back of Ottumwa IA, National Bank check dated Aug. 15, 1898, R164r on face of check to correct illegal usage, F stamp is creased	-----
27	R170r two examples on a promissory note from Williamsport, PA, June, 9, 1899, F-VF	-----
28	R217, British embossed on an Import Entry document, Jan. 20, 1915, F	-----
29	RC3 (2 copies), RC4, RC5 (3), RC10 (8) on a Stamp Tax Memo to the American Cotton Exch. Clearing Assoc., F cut cancels	-----
30	RC1, 5 & 8 on a sales card from Chicago, F	-----
31	RE106 VF cut cancel	13.00

32	RE107A staple holes, creased and tear between stamp and tab PHOTO	1,300.00
33	RE102A* VF	7.50
34	RE155 F wrinkles, light soiling	27.50
35	RE162 F thin spot, light soiling PHOTO	70.00
36	RE163 F perfin	18.00
37	RE165 F staple holes	18.00
38	RE167 usual faults, stain, tear PHOTO	125.00
39	RE171 very faulty	160.00
40	RE203 VF perfin	4.00
41	RH2 F unused	16.00
42	R11-13* VG-F some with small thins	34.30
43	RJ1-10 F	21.50
44	RK1 F crease, small thin	22.50
45	RK2 F small tear	30.00
46	RK4, R237 on a notarization from Hamilton, Canada, F	-----
47	RK4 on a Certificate of Acknowledgment of Execution of Document from Palermo, Italy, F	-----
48	RK6 VF	15.00
49	RK7 VG tiny tear	32.50
50	RK9 F embossed cancel PHOTO	27.50
51	RK17 on a statement from Trieste, Italy, F	-----
52	RK17 on a Deed of Release used in Toronto, Canada, VF	-----
53	RK21 F	17.50
54	RK24 F-VF	7.50
55	RK26 on a piece of passport page with a 15 British consular stamp, F-VF straightedge	125.00
56	RK27 F-VF on small piece with Berlin cancel	11.00
57	RN-G1 on Cochise Cty. Bank, Tombstone, Arizona Territory check, F-VF	-----
58	RN-G1 on Boston Clinton Fitchburg & New Bedford RR, Fitchburg, MA check, vignette of locomotive in brown, F-VF	-----
59	RN-G1* stamp redeemed on Wason Manuf. Co., Springfield, MA check, vignette of train & town in blue, VF pretty	-----
60	RN-T4 on Panama Rail Road Co. stock certificate, F-VF	60.00
61	RN-X7 First National Bank, Shawnee, Oklahoma Territory check, F-VF	-----
62	RS14d VF short perf PHOTO	60.00
63	RS31a F small tear at bottom right PHOTO	200.00
64	RS31b F-VF light stain PHOTO	55.00
65	RS128d F faults include small piece replaced in top margin, stain PHOTO	125.00
66	RS159b VG small sealed tear at left end PH	120.00
67	RS182b VF small tear, thin spot, light toning PHOTO	125.00
68	RV2* F-VF	12.50
69	RV3* VF short perf	11.00
70	RV4* F-VF	12.50
71	RV5* F-VF few short perfs	11.00
72	RV12* F	25.00
73	RV13* F-VF	18.00
74	RV14* F-VF	15.00
75	RV15* F-VF	15.00
76	RV16* F	15.00
77	RV20 F-VF light soiling	10.00
78	RV36* F-VF PHOTO	22.50
79	RV37* VF	20.00
80	RV38* F	17.50
81	RV39* VF	17.50
82	RV40* VF	15.00
83	RV41* VF	12.50
84	RV49* F-VF	20.00
85	RV50* VF	15.00
86	RV51* VF	12.00
87	RV52* F-VF	12.00
88	RV53* F-VF	8.00
89	RVB2 used on certificate from Ketchikan, Alaska, VF	25.00+
90	RX1 VF	25.00
91	RX2 VF	100.00
92	RX3 VF	25.00

93	RX4 VF	20.00
94	RX5 VF	8.00
95	RX6 VF	8.00
96	RX7 VF	1.50
97	RX8 VF	20.00
98	RX9 VF	7.00
99	RX10 VF	2.50
100	RX11 VF	12.50
101	RX12 VF	8.00
102	RX13 VF	3.00
103	RX14 VF	30.00
104	RX15 VF	20.00
105	RX16 VF	9.00
106	RX17 VF	65.00
107	RX18 VF	4.00
108	RX19 VF	25.00
109	RX20 VF	25.00
110	RX21 VF	35.00
111	RX22 VF	40.00
112	RX23 VF	80.00
113	RX24 VF punch cancel PHOTO	500.00
114	RX25 VF	100.00

TAXPAIDS - Springer Catalogue Numbers

115	COLORED OLEOMARGARINE FE61, Litchfield 100A, wrinkles, thins, left margin has been added, an attractive example of a rare stamp PHOTO	100.00
116	SNUFF TE56 VG-F few margin nicks, thins	7.00
117	-TE57 VG-F small tear, scrape	7.00
118	-TE136 VF creases, small internal tear	6.00
119	-TE139 VF small tear	9.00
120	-TE172A F small scrape & tear	5.00
121	-TE201C F several small tears, creases	6.50
122	-TE964a VF	8.00
123	TOBACCO TF35 F crease, thins and small stain	50.00
124	-TF39a buff lines, unlisted, VF PHOTO	-----
125	-TF41 VF small thin	9.00
126	-TF49 F creases, small nick, internal tear	20.00
127	-TF68E F light varnish, punch cancel	32.50
128	-TF75E unlisted, VG mounted on paper, tears, other faults	-----
129	-TF78C F cut cancel PHOTO	45.00
130	-TF78E VF punched remainder	32.50
131	-TF89A VF punched remainder	20.00
132	-TF918 F varnished, crease	45.00
133	-TF109D VF punched remainder	37.50
134	-TF120B VF small faults	15.00
135	-TF124B F-VF small faults	12.50
136	-TF125A F nicely repaired tears, PHOTO	45.00
137	-TF151B VF punched remainder	15.00
138	-TF179A VG small tear	18.00
139	-TF218D F small faults	25.00
140	-TF221D F wrinkles	10.00
141	-TF260A VG-F	14.00
142	-TF262A VF small tear	17.50
143	DISTILLED SPIRITS Stamp for Stock on Hand Series of 1868 VF smudge cancel	-----
144	SPECIAL TAX STAMP Retail Liquor Dealer 1918 used with three coupons, F-VF	-----
145	-Retail Dealer in Fermented Malt Liquors, the "PICNIC" stamp, good for a short time for use at carnivals, fairs, etc., thin, creases	-----
146	-Retail Dealer in Opium, Etc., 1926 VF	-----
147	-Wholesale Dealer in Opium, Coca Leaves, Etc., 1940, F tack holes, creases	-----
148	-as above, 1941 F-VF tack holes, creases	-----
149	-Dealer in Untaxed Opium, Etc., 1925 VF tack holes	-----
150	-Billiard or Pool Room Premises, 1942, coupons for 1 table and nine months, VF	-----
151	-as above, 1943, \$10, VF	-----
152	-as above, 1944, \$10, VF	-----
153	-as above, 1945, \$20, VF	-----
154	-as above, 1946, \$20, VF tack holes	-----
155	-as above, 1947, \$20, VF tack holes	-----
156	-as above, 1948, \$20, VF	-----
157	-as above, 1951, \$20, VF	-----
158	-Pleasure Boat or Yacht, 16' to 28', 1942, F creases	-----
159	U.S. CUSTOMS BAGGAGE INSPECTION large black stamp on a baggage tag, F	-----
160	OREGON D20 imperf at top & bottom, F	3.00
161	-D28a imperf between, F-VF straight edge PH	15.00+
162	-D28b imperf between, F-VF straight edge PH	10.00+
163	TENNESSEE Shelby Cty., 1887 license for a Foundry, F creased, light soiling	-----
164	-Shelby Cty., 1890 license for a merchant, F creased, light soiling	-----
165	-Shelby Cty., 1891 license for a merchant, F creased	-----
166	-Shelby Cty., 1890 license to run 1 two-horse & 4 one-horse vehicles, F creased, soiling	-----
167	-Shelby Cty., 1894 license to run 4 one & two horse vehicles, F creased, repaired	-----

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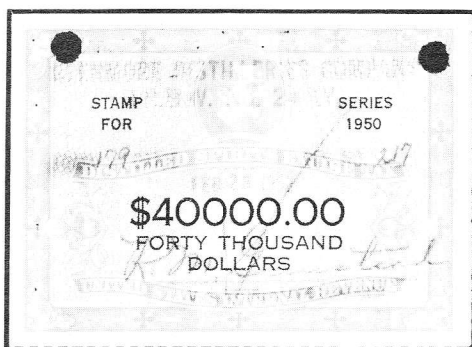
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R216 CC	1.00	.75	R336 PI	.08	.15
R266 CC	.70	.60	R339 PI	.20	.20
R266 PI	.50	.50	R362 PI	.06	.08
R269 PI	2.00	1.50	R364 PI	.05	.15
R272 CC	.10	.10	R383 PI	3.50	1.75
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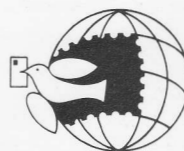
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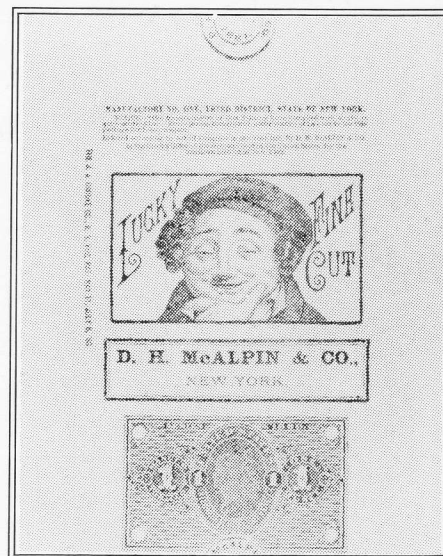
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