



The American Revenuer

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While it is not uncommon to see postage stamps overprinted for fiscal use, the Indian State of Sirmoor overprinted this postal card for use as a revenue. More, inside, page 16.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JANUARY, 1989

Volume 43, Number 1
Whole Number 411

Private Die Proprietary Match Stamps

1 RO2a	Sl. soil, F-VF	5.00	64 RO26d	H.C., Rgh Perfs, VF	2.00	124 RO63d	Sharp, Fresh, Sound,	375.00
2 RO2a	Toned, VF	7.00	65 RO28a	One NP, Sharp, Fresh	15.00		Scarce, F-VF (Only 23 reported)	
3 RO2a	F+, 3clr. mgns, Sound	7.00	66 RO28a	Sharp, VF	30.00	125 RO64b	One Sht. Perf@T, Spot@T, F ..	2.00
4 RO2b	Sht. Perf @ L, VF	60.00	67 RO29a	Sharp, VF	23.00	126 RO64b	Srp, Frh, Snd, VF-XF, Choice	12.00
5 RO4d	VF Sharp, Fresh, Sound	5.00	68 RO29a	Dull Perfs @ UL, T-Th, F-VF ..	15.00	127 RO65a	Sharp, Fresh, Sound, F+	15.00
6 RO4d	Sht. perfs, VF	2.00	69 RO30b	Dull Perf @ T, Sharp, FV	30.00	128 RO66a	Sharp, Fresh, Sound, F+	68.00
7 RO4d	Cpl. Sht. perfs, Sharp, VF	4.00	70 RO31b	1 NP@B, Shrp, Frsh, JF-F	32.00	129 RO66a	Stain@UL, F-VF	15.00
8 *RO5a	OG-HR, Sharp, Sound, F-VF ..	75.00	71 RO30b	Sharp, Fresh, Sound, F-VF ..	60.00	130 RO66d	Dull Perfs@L, Fresh, F-VF	2.00
9 RO5a	T-scuff-th, F	45.00	72 RO31b	Sharp, Fresh, Sound, F-VF ..	10.00	131 RO66u	Incredible color, T-Th, Frh	210.00
10 *RO6b	OG-HR, Shrp, Frsh, Snd, F-VF	7.00	73 RO31b	Sharp, Sound, F	5.00	132 RO66u	Ultramarine, Shrp, Frsh, Snd	225.00
11 RO6b	Slt. Toning, F-VF	4.00	74 RO31b	Proof-like, VF, Choice	20.00	133 RO67b	Sound, F	10.00
12 RO6c	T-TH @ UL, VF	12.00	75 RO33b	T-Th, Sharp, Fresh, VF+, Choice	125.00	134 RO67b	Faint stain, F	7.00
13 *RO6c	Pt OG-HR, Srp, Fsh, Snd, VF	40.00	76 RO33c	HC, T-Th, Sharp, Fresh	150.00	135 RO67b	Shrp, Frsh, Snd, XF, Gem	30.00
14 RO6d	Sharp, Fresh, Sound, F-VF	8.00		XF, Choice		136 RO68a	Faults, JF	3.00
15 RO6d	Seal. Tr., T-Th, F	2.00	77 RO33d	Sharp, Fresh, Sound, VF	20.00	137 RO68a	T-Th, Fresh, VF, Scarce	135.00
16 RO7d	Sharp, Fresh, Sound, VF	32.00	78 RO33d	NP@R, Sharp, F	8.00	138 RO68a	T-Th, Almost perfect cent., Fresh Beautiful color, Gem (only 30 reported)	200.00
17 RO9b	Slt. Stn. @ R, o/w Sound, VF ..	5.00	79 RO33d	Sharp, Fresh, Sound, F-VF ..	15.00	139 RO68b	Dble. perfs @ R, F	35.00
18 RO9c	Slt Dull Perfs@T o/w Snd F-VF	8.00	80 RO35a	Cpl NP@R, Shrp, Frsh, F-VF ..	6.00	140 RO69b	Sharp, Fresh, Sound, VF	69.00
19 RO9c	XF, GEM!!	25.00	81 RO35a	Dull Perf@B, Sharp, Fresh	6.00	141 RO170d	Dull perfs @ L, F	20.00
20 RO9c	Seal. Trs. Flaws, VF	3.00	82 RO35b	Sharp, Fresh, Sound, F-VF	5.00	142 RO70d	Sharp, Fresh, Sound, VF	75.00
21 RO9d	Sharp, Fresh, Sound, VF	6.00	83 RO35b	Shrp, Frsh, Sound, XF-Gem ..	10.00	143 RO71a	Sharp, Fresh, Sound, Great cent. for this issue, Very Scarce (only 38 reported) VF	385.00
22 RO9d	Dull perfs@B o/w Sound, F-VF	4.00	84 RO35b	Pristine, XF-Gem	15.00	144 RO72d	Flaws, 4 clear mgns	18.00
23 RO9d	4 Clr. Mgns, Faults	1.00	85 RO37b	Cpl NP-UR, Srp, Frh, VF-XF ..	75.00	145 RO72d	Sharp, Fresh, Sound, VF	55.00
24 RO10a	Perf. Flts, VF	45.00	86 RO40d	Perf Flts, Soil Spts, VF	25.00	146 RO73a	Sharp, Fresh, Sound, VF	18.00
25 RO10a	H.C. Slt Toning @ Perfs, F	30.00	87 RO40d	Sharp, Fresh, Sound, VF	95.00	147 RO73b	Perf flaws, Fresh, F	2.00
26 RO10b	T-Th, Sharp, VF	17.00	88 RO40d	Ths, Perf flaws, VF	20.00	148 RO73c	Sharp, Fresh, Sound, F-VF ..	15.00
27 RO11b	TR @ L.L., Sharp, F-VF	45.00	89 RO41b	Sharp, Faresh, Sound, VF	35.00	149 RO73c	Sound, F-VF	7.00
28 RO12a	Sharpt, Fresh, Sound, VF	45.00	90 RO41b	H.C.-SRVD&Co., Dull perfs@L, VF	20.00	150 RO73c	Pristine, XF, Gem	30.00
29 RO12a	Sharp, Fresh, Sound, JF-F	25.00	91 RO42d	H.C.SRVD&Co., S.E.@L, F-VF	4.00	151 RO73d	Sharp, Sound, F-VF	2.00
30 R12a	Sharp, Fresh, Sound, F-VF	35.00	92 RO42a	Usual tiny flaws, F-VF, one of the nicer copies (only 17 reported)	625.00	152 RO74d	T-Th, 3 huge mgns, Srp, F-VF	35.00
31 RO14b	T-Th, Sharp, Fresh, F-VF	15.00	93 RO44a	Blk 4, HC, Sm perf Flts, F-VF	195.00	153 RO75d	(Die 1) Seal. Tr@L, F-VF	4.00
32 RO14b	Few NP@T, Sharp, Fresh, VF	20.00	94 RO45a	Off center as usual, T-Th, Sharp, Fresh (Less than 10 known on old paper)	575.00	154 RO75d	(Die 1) Sound, VF	12.00
33 RO15d	T-Th, Sharp, Fresh, VF-XF ..	20.00	95 RO47d	Sharp, Fresh, Sound, F-VF ..	25.00	155 RO75r	(Die 2) Sharp, Fresh, Sound ..	25.00
34 RO15d	Lge Mgns, Shrp, Frsh, Snd ..	28.00	96 RO49a	Sharp, Fresh, Sound, F-VF ..	15.00	156 RO76a	Sharp, Fresh, Sound, F+	60.00
35 RO16a	Th, F-VF	35.00	97 RO49a	Sound, F-VF	10.00	157 RO76a	Sharp, Fresh, Sound, VF	90.00
36 RO16a	JF, Sound	35.00	98 RO49b	NP@R, Sharp, Fresh, VF	3.00	158 RO77a	T-Tr@L, Sharp, Fresh, F	25.00
37 RO17a	Fresh, Sound, F-VF	20.00	99 RO49b	3 Lge Mgns, Srp, Frh, Snd, F+	4.00	159 RO77b	T-Th, Sharp, Fresh, JF	2.00
38 RO17a	T-Th, F	10.00	100 RO49d	Sharp, Fresh, Sound, F	2.00	160 RO77b	T-Th, Perf flaws	2.00
39 RO17a	Faults, F	5.00	101 RO49d	Pristine, VF+	7.00	161 RO78b	Sharp, Sound	2.00
40 RO17a	Flaws, VG	3.00	102 RO49d	Imperf Horz strip 3, Rgh Perfs @L o/w Sound, Very Scarce	315.00	162 RO78c	Sharp, Fresh, Sound, F-VF ..	12.00
41 RO17b	T-Th, Sharp, Fresh, VF	2.00	103 RO49e	Sharp, Fresh, Sound, F-VF ..	35.00	163 RO78c	Shrp, Frsh, Snd, VF, Choice ..	20.00
42 *RO17c	OG-HR, Shrp, Fsh, Snd, F-VF	27.00	104 RO52a	Full Wrapper, usual fold, XF ..	50.00	164 RO78d	Sharp, Fresh, Sound, VF	3.00
43 RO17d	Sharp, Fresh, Sound, F	2.00	105 RO54a	Full Wrapper, Usual fold, XF ..	12.00	165 RO78d	Th, Lge mgns, Fresh, VF	2.00
44 RO19a	Sharp, Fresh, Sound, VF	175.00	106 RO55a	Full Wrapper, Usual fold, VF ..	25.00	166 RO79d	Faults, F	20.00
45 RO19b	Faults, JF	35.00	107 RO56a	Full Wrapper, Usual fold, XF ..	5.00	167 RO80b	SE@R, Sharp, F	15.00
46 RO19b	XF, GEM	105.00	108 RO57c	Fresh, Sound, F-VF	13.00	168 RO80b	Sharp, Fresh, Sound, VF	60.00
47 RO20a	HC (Invert B.P. Jun 1-1866) ..	30.00	109 RO57c	Seal. T. TR, Sharp, Fresh, VF	13.00	169 RO80b	Sharp, Fresh, Sound, VF-XF ..	75.00
48 RO20a	HC (Invert B.P. Jun 1-1866) ..	35.00	110 RO58d	Sharp, Fresh, Sound, VF	8.00	170 RO80c	Few clip perfs@L, Shrp, Frsh	40.00
49 RO20a	H.C. (B.P. 1866) Lt Blue	45.00	111 RO58d	Sharp, Fresh, Sound, F+	6.00	171 RO80c	T, Flaws, Sharp, Flaws, VF ..	55.00
50 RO21a	Lt Pr Cr, Few NP, Sharp, Fresh	125.00	112 RO59a	1 Sht. Perf, Shrp, Frsh, Snd	90.00	172 RO80d	Faults, F-VF	5.00
51 RO22b	T-Th, Lovely, Sharp, Fresh	160.00	113 RO59a	Repr@L, PR@R, Shrp, Frsh ..	40.00	173 RO81b	Sealed Tr, Minor flaws, Shrp ..	35.00
	(only 29 report.)		114 RO59a	HC SRVD&Co., Th, Sld, F-VF	25.00	174 RO82b	Sound, F	3.00
52 RO23a	T-Th, Sharp, Fresh, VF	7.00	115 RO59b	HC SRVD&Co., Pr-Cr (Vert), F-VF	30.00	175 RO82b	Sharp, Sound, JF	3.00
53 RO23a	T-Stn, Sharp, F-VF	4.00	116 RO61b	T-Th, Sharp, Fresh, VF	75.00	176 RO82c	Sharp, Fresh, Sound	20.00
54 RO23a	Sound, F	6.00	117 RO61b	Sharp, Fresh, F	65.00	177 RO82d	Sound, F-VF	6.00
55 RS23b	Tone spot, T-Th, N.P.-UR, F ..	12.00	118 RO62b	1 PP@LR, Shrp, Frsh, Sound ..	2.00	178 RO84a	Sharp, Fresh, Sound, Choice, F-VF+	95.00
56 RS23b	Sharp, Fresh, Sound	75.00	119 RO62b	Sharp, Fresh, Sound, VF	3.00	179 RO84a	T-Th, F-VF	25.00
57 RO24a	Sharp, Sound	3.00	120 RO62c	Sharp, Fresh, Sound, VF	35.00	180 RO85b	Fresh, Sound, F-VF+	45.00
58 RO24b	Perf. Faults, F-VF	1.00	121 RO62c	Sharp, Fresh, Sound, F+	15.00	181 RO85b	VF-XF, Choice	75.00
59 RO24b	3 Jumbo Mgns, Sound	3.00	122 RO62d	Sound, F-VF	2.00	182 RO85b	Sharp, Fresh, Sound, F-VF ..	40.00
60 RO26c	Blk 4, H.C., Sound, Scarce	125.00	123 RO62d	Sharp, Fraesh, Sound, VF	4.00	183 RO86c	PP@R, Sharp, Fresh, VF	2.00
61 RO24b	Sharp, Fresh, Sound	7.00				184 RO87a	Toned, F	4.00
62 RO26c	H.C., Sound, F-VF	5.00				185 RO87b	Sl Toned, F-VF	2.00
63 RO26c	3 Even Mgns, 4th Jumbo with Ins. National Bank, Gem	35.00				186 RO88a	Sharp, Fresh, Sound, F+	18.00

J.F. NICOSIA

134 Spinnaker Mall, Marina Del Rey, CA 90292

Private Die Proprietary Match Stamps

187	RO88b	Lt. Stn.@R, Sound, F-VF	1.00	243	RO125d	Sht perf@L, Srp, Frsh, F-VF	4.00	305	RO163a	Sharp, Fresh, Sound, F-VF	5.00
188	RO89a	Sharp, Sound, F-VF	40.00	244	RO126b	Sharp, Fresh, Sound, F	29.00	306	RO163b	Sharp, Fresh, Sound, F-VF	5.00
189	*RO89b	O.G.H.R., Fresh, F-VF	47.00	245	RO126b	Strip of 3, Srp, Fr, Snd, VF	110.00	307	RO164b	Sharp, Fresh, Sound, VF	75.00
190	RO91b	Sharp, Fresh, Sound, VF+	125.00	246	RO126b	VF-XF, Gem	80.00	308	RO165b	Sharp, Fresh, Sound, VF	4.00
191	RO92b	Sharp, Fresh, Sound	23.00	247	RO126c	Sharp, Fresh, Sound, F-VF	50.00	309	RO166d	Toned, JF	1.00
192	RO92c	Pristinel, VF, Choice	16.00	248	RO126d	Dull perf@L, Proof-like		310	RO167b	Sharp, Fresh, Sound, F-VF+	50.00
193	RO94c	Proof Like!, Sharp, Fresh, Sound, VF+	190.00		appear, VF	50.00	311	RO168b	T-Th, VF	8.00	
194	RO94d	Srp, Frsh, Snd, VF, Choice	100.00	249	RO127b	Perf flaws, Srp, Frsh, F-VF	10.00	312	RO168c	Jumbo, Srp, Fr, Snd, VF-XF	70.00
195	RO95b	Sharp, Fresh, Sound, VF	50.00	250	RO128b	Perf flaws, F-VF	1.00	313	RO168d	Sharp, Fresh, Sound, VF	25.00
196	RO98a	HC-TG&Co Jly 1867, NP, VF	15.00	251	RO128c	Sharp, Fresh, Sound, F-VF	12.00	314	RO170d	Sharp, Fresh, Sound, VF	45.00
197	RO96b	Sharp, Fresh, Sound, VF	98.00	252	RO128d	Sharp, Fresh, Sound, F-VF	3.00	315	RO171a	Sharp, Fresh, Sound, F-VF	16.00
198	RO98a	H.C. July 1865, Dk. Gr., VF	30.00	253	RO130b	Sharp, Fresh, Sound, F-VF	4.00	316	RO171b	XF, Gem	15.00
199	RO98b	Sharp, Fresh, Sound, VF	25.00	254	RO130c	Sharp, Fresh, Sound, F-VF+	10.00	317	RO171c	XF, Gem	45.00
200	RO98b	Dull perf@B, NP@UL, Fresh, F-VF	10.00	255	RO130d	Sharp, Fresh, Sound, VF	15.00	318	RO171d	Sharp, Fresh, Sound	15.00
201	RO98b	CR, Jumbo mgns, Sharp, Fresh, Sound, VF	30.00	256	RO131b	Sharp, Fresh, Sound, F-VF+	95.00	319	RO172a	Sharp, Fresh, Sound	7.00
202	RO99b	Sharp, Sound, F-VF	5.00	257	RO132a	Sound, F	3.00	320	RO172b	Sharp, Fresh, Sound	1.00
203	RO99c	Sharp, Fresh, Sound	35.00	258	RO132b	T-Th, Cpl sht perfs, F-VF	2.00	321	RO172c	Sharp, Fresh, Sound	2.00
204	RO99c	Th, Perf flts@UR, Fresh, F	6.00	259	RO133b	Sht perfs@T, Sharp	2.00	322	RO173b	Th, F	1.00
205	RO99d	Th, VF	15.00	260	RO133c	T-Th, VF, Sharp, Fresh	10.00	323	RO174c	H.C., F-VF, Sound	2.00
206	RO100a	Sharp, Fresh, Sound, F	45.00	261	RO133d	Dull perfs@B, F-VF	1.00	324	RO175d	Sharp, Fresh, Sound, VF	95.00
207	RO100b	Shrap, Fresh, Sound, F-VF	95.00	262	RO134d	Slt soil@T, Lge mgns, VF	40.00	325	RO176d	Fresh, Sound, F-VF	6.00
208	RO101a	HC-RRCo. July 1, 1875, F-VF	20.00	263	RO134d	Jumbo mgns, XF, Gem	105.00	326	RO177a	Perf flaws@T&B, Sharp, Fresh	4.00
209	RO103a	HC-GG Sept, 16 (Red), F-VF	17.00	264	RO135b	XF, Gem	5.00	327	RO177a	Blk 4, Center line, Sharp, Sound, F-VF	75.00
210	RO104b	Blk 4, Slt stn@UR, Scarce VF-XF, Choice	95.00	265	RO135b	Dull perfs @L, VF	1.00	328	RO178a	T-Th, Sharp, Fresh, VF	72.00
211	RO105a	Th, F-VF	3.00	266	RO136a	Sharp, Fresh, Sound, VF+	285.00	329	RO179d	VF-XF, Rgh perfs	30.00
212	RO105b	One Sht perf@T, Srp, Frh, VF	20.00	267	RO136a	Sharp, Sound, F	115.00	330	RO179d	Sharp, Fresh, Sound, VF+	75.00
213	RO105b	PH, F-VF	12.00	268	RO137a	Hz cr NP@B, Sharp, F-VF	30.00	331	RO179d	Sharp, Sound, VF	40.00
214	RO106c	Shrp, Fr, Snd, VF, Choice	185.00	269	RO137a	Sharp, Fresh, Sound, F-VF+	75.00	332	RO180a	Sharp, Fresh, Sound	3.00
215	RO107a	Shrp, Fr, Snd, VF, Choice	125.00	270	RO137e	T, Stn@T, Wrnk, Sharp, VF	60.00	333	RO180b	NP@R, Sharp, F-VF	9.00
216	RO108d	Sharp, Sound, VF	30.00	271	RO138a	PP@TL, Sharp, Fresh, VF	20.00	334	*RO181b	OG-HR, Srp, Fr, Snd, F-VF	55.00
217	RO108d	Shrp, Fr, Snd, Lge mgns, VF	65.00	272	RO138b	Cpl ct, Stns, Sharp, F-VF+	4.00	335	RO184c	VF-XF, Gem	10.00
218	RO109d	Shrp, Fr, Snd, VF, Choice	20.00	273	RO140b	Sharp, Fresh, Sound, F+	3.00	336	RO184d	Sharp, Fresh, Sound, F-0VF	2.00
219	RO110b	Sound, F-VF	6.00	274	RO140c	Sharp, Fresh, Sound, VF	125.00	337	RO186b	Hz pr, Imprint cmplt, VF	125.00
220	RO110c	Shrp, Frsh, Snd, VF, Choice	60.00	275	RO140d	SI soil, F-VF	2.00		National Bank NY, Srp, Fr, Snd		
221	RO110d	Sharp, Fresh, Sound, VF	15.00	276	RO141a	Lt blue, Srp, Frsh, Sound	80.00	338	RO186b	4 Clr mgns, Rgh perfs	10.00
222	RO113a	Sharp, Fresh, Sound, F-VF	185.00	277	RO141a	Sharp, Fresh, Sound, VF	40.00	339	RO186b	Sharp, Fresh, F	35.00
223	RO113e	Shrp, Fr, Snd, VF, Choice	185.00	278	RO142b	T-perf, Stn, F-VF	20.00				
224	RO114d	T-Th, Sharp, Fresh, F-VF	7.00	279	RO142b	Sharp, Fresh, Sound, F	30.00				
225	RO115a	Sharp, Fresh, Sound	7.00	280	RO143a	Toned, Sound	15.00				
226	RO116b	Sharp, Fresh, Sound, F-VF	4.00	281	RO143a	VF-XF, Gem (Free of toning)	75.00				
227	RO116c	Shrp, Fr, Snd, Hz. Pair, F-VF	95.00	282	RO144d	Deep blue, Fresh, Sound, VF	50.00				
228	RO116c	T-Th, Sharp, Fresh	15.00	283	RO144d	XF, Gem	65.00				
229	RO116d	Shrp, Fr, Jumbo mgns, VF-XF	15.00	284	RO146a	T, Stn, Sharp, Sound, F-VF+	15.00				
230	RO116d	T, Stns o/w Sound, VF	4.00	285	RO147a	Full Wrapper, Sound, XF	75.00				
231	RO117d	Th@B, Sharp, Fresh, Scarce, VF-XF, Choice	198.00	286	RO148a	Sht perfs, Sharp, Fresh, F-VF	4.00				
232	RO118a	Srp, Fr, Snd, F-VF, Choice	135.00	287	RO148a	XF cent.	5.00				
233	RO118b	Perf flts, Ave	2.00	288	RO148b	T-Th@UR, F-VF, Sharp, Fresh	5.00				
234	RO119c	Strip of 3, Srp, Fr, Snd, VF	150.00	289	RO152d	Perf Stns, Sound, VF	4.00				
235	RO119c	Sharp, Fresh, Sound, F-VF	50.00	290	RO153d	Sharp, Fresh, Sound	15.00				
236	RO119d	Sharp, Fresh, Sound, F-VF	70.00	291	RO155a	Sharp, Fresh, Sound	4.00				
237	RO121b	Sharp, Fresh, Sound, F	40.00	292	RO155b	T, Stn@R, Sharp, Fresh o/w Sound, F-VF	2.00				
238	RO122a	SE, Sharp, Fresh, Sound, VF	15.00	293	RO157a	Sharp, Fresh, Sound, VF	7.00				
239	RO122b	Few sht perfs, Srp, Frsh, VF	5.00	294	RO157b	Sharp, Fresh, Sound, F-VF	3.00				
240	RO123a	HC-GWC&Co, Srp, nd F-VF	15.00	295	RO158b	Sharp, Fresh, Sound, F-VF	2.00				
241	RO123b	H.C. G.W.C.&Co 1865 (red), T-Th, Sharp, Fresh, F-VF	25.00	296	RO158c	Sharp, Fresh, Sound, F-VF	5.00				
242	RO124d	Sharp, Fresh, Sound, VF	65.00	297	RO158d	Sharp, Fresh, Sound, F-VF	2.00				
				298	RO159d	T, Scuff, XF	150.00				
				299	RO160a	Sharp, Fresh, Sound, VF+	12.00				
				300	RO160b	Sharp, Fresh, Sound, F-VF	3.00				
				301	RO160b	Sharp, Fresh, Sound, F-VF+	4.00				
				302	RO160c	Sharp, Fresh, Sound, F-VF	9.00				
				303	RO161d	Fresh, Sound, F-VF	2.00				
				304	RO163a	Th paper, Srp, Fr, Snd, VF+	10.00				

Satisfaction unconditionally guaranteed.

Descriptions: Superb (S)—the finest centering that can be found for the issue. Extra Fine (XF)—exceptionally choice centering. Very Fine (VF)—all four margins are clear of the design and well above average for the issue. Fine-Very Fine (F-VF)—three margins clear of the design, the fourth may touch the design. Fine (F)—two margins are clear of the design, the other two just touch the design. Just Fine (JF)—one or more edges penetrate the design. Very Good (VG)—badly centered and faulty. Condition: Faults and flaws are noted, such as: T-Th=tiny thin or small thin; TR=Tear, Rep=Repaired; N.P.=Nib Perf; PP=Pull Perf; Pr-Cr=Pressed Crease; Ph=Pinhole; SE=Straight Edge; Wr=Wrinkle; OG-HR=Original Gum-Hunge Remnant. Sharp=great, deep or vibrant color. Fresh=paper condition—free of wrinkles and bends. Sound=free of any flaws or faults. H.C. marking usually the company name.

Look for our next sale which will feature medicine stamps.

Orders under \$50.00 please remit \$2.00 to cover Post/Ins.

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J.F. NICOSIA
134 Spinnaker Mall
Marina Del Rey, CA 90292

The American Revenuer

The Journal of International Fiscal Philately

Volume 43, Number 1

January, 1989

Whole Number 411

Ottoman Empire Catalog Project Started

William Ittel (478 Woodland Road, Pittsburgh, PA 15237) has announced that he has begun work on a new catalog of Ottoman Empire revenue stamps. Anyone having any data beyond or corrections of the 1915 Forbin, the 1913 Tcharkian

(Nicholades) and the Moens' Le Timbre Fiscal of the late 1880s could be most helpful and is urged to contact Mr. Ittel. He reports that, "I am not afraid of doing the leg-work."

Letters

1990 Scott Catalogue

Work is underway on the 1990 edition of the *Scott Specialized Catalogue*. This letter is to solicit your assistance in providing information for the *U.S. Specialized*. Support from societies has been excellent, and we really hope to be able to draw on the combined expertise of persons with such a common interest. It is our hope that we will be able to maintain a liaison with your group, working through an individual or a committee. Our interest is the information, itself.

For the 1989 edition of the Catalogue, our staff reviewed recommendations from nearly 60 individual experts (most of whom are quite active in specialty societies) and about a half-dozen societies on an institutional basis. We are working to increase the number of individuals and societies. Also reviewed, in depth, were price lists, auction realizations, and advertised sale prices—all of which became part of the mix that led to our printed catalogue values.

For the 1990 edition, we will be valuing material on the basis of a fine-to-very fine condition—a change from the past.

Please let us know at your earliest convenience your recommendations for what year to begin valuing unused stamps never hinged for that material within our specialty area. We

are considering a plan to begin to value material NH at that time point in the catalogue based on the individual country.

We also seek the following:

1. a range of prices for the material from your area, a range based on what the material is selling for at retail. Any backup information you can provide us will be appreciated greatly. We expect that booklet panes and sheetlets will be priced at a level that is at least the sum of the individual parts that make up the pane or sheetlet. Where that is not the case, please provide a reason.
2. where the current Scott Catalogue misprices an item drastically, please make a prominent note with your recommendation. An example of such a situation is the proverbial item which catalogues at 25 cents but which you cannot find in a dealer's stock and have been seeking for a while. We know these types of items (as well as other examples leading to an inappropriate value in the Catalogue) exist and want to correct them wherever possible.

(Letters—Continued on Page 16)

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1866 Broker's Memo Showing Blatant Reuse of a 10¢ Stamp

by Michael Mahler, ARA

The preceding installment in this series described an 1867 document bearing a reused stamp whose original handstamp cancel had been camouflaged by multiple strikes of a second handstamp (Mahler, 1988c). In the analysis of this usage, the surprising fact emerged that no statute had penalized the simple reuse of a documentary stamp until August 1, 1866, probably because lawmakers never imagined that such an openly fraudulent practice would be resorted to. Once a penalty was imposed, it was severe: a fine of up to \$1,000 or imprisonment for up to five years, or both.

Figure 1 shows a broker's memorandum of sale bearing another stamp that appears to have been reused despite an evident previous cancel, and its date of February 13, 1866, places it in the period when such reuse was not penalized. It records the sale by H.E. Moring's Brokerage office in New York, for Messrs. G. Reynaud and Bachem, of 117 boxes of molasses sugar im-

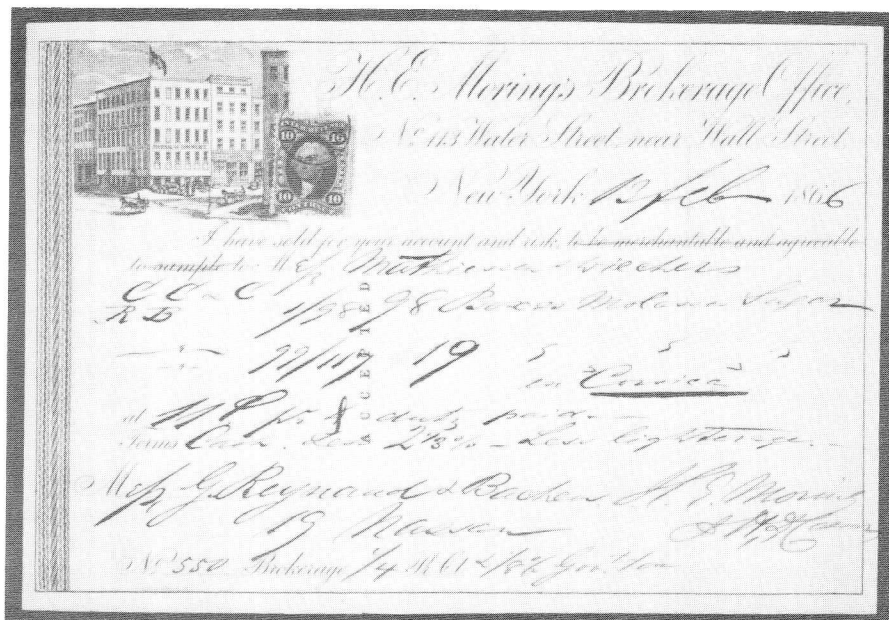


Figure 1. February 1866 memo of New York broker H.E. Moring advising importers G. Reynaud & Bachem of the sale for them of a cargo of molasses sugar from the Corsica.

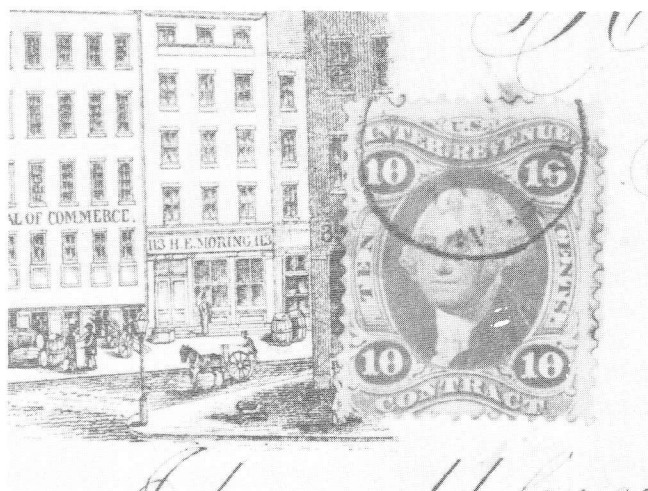


Figure 2. Close view of the stamp affixed to this document. Note the prior cancel and conspicuous glue stains. The simple reuse of a canceled stamp was not penalized until August 1, 1866.

ported on the ship *Corsica*. This document was subject to stamp tax at the 10¢ Contract rate¹ established by the Act of July 1, 1862. A 10¢ stamp was in fact affixed, indeed a matching 10¢ Contract stamp, but as shown in Figure 2, it had very probably been taken from another document. Its handstamp cancel was obviously applied before the stamp was affixed here.

¹This title was something of a misnomer, since its accompanying text did not mention contracts at all, and could conceivably have applied to only one type of contract, that made by a broker. It reads, "Contract-Brokers note, or memorandum of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate, or property of any kind or description issued by brokers or persons acting as such, ten cents." It appears that this clause might more accurately have been titled "Broker's Memo" or something similar. As a general rule, contracts were taxed under the title of Agreement (whose text begins, "Agreement or contract..."), except of course for those special types of contract taxed specifically, such as charter party, lease, etc.

For the sake of argument one might propose that the stamp was precanceled, as was sometimes done by businesses using large numbers of stamps. However, two pieces of evidence suggest otherwise. First, the cancel is faint, with almost no readable characters, and while this proves nothing, it is not typical of the known precancels I am aware of. More significant are the glue stains at the top, left, and right of the stamp, which indicate that its original gum was gone when it was affixed. Of course, the most straightforward and likely explanation is that the stamp had already been used elsewhere.

These ancient glue stains, which slightly discolor the stamp as well, and thus tie it to the document, are in fact the only strong evidence that this stamp belongs on the document. There is no second cancel, camouflaging or otherwise, and if this is indeed a genuine reuse, one has to wonder why it was done so boldly. The following excerpts from the Annual Reports of the Commissioner of Internal Revenue for 1867 and 1868 give a plausible explanation. They refer specifically to broker's memos of sale of securities, coin or bullion, but appear to apply equally well to all broker's memos. In 1867 Commissioner E.A. Rollins wrote:

"BROKERS' AND BANKERS' SALES.

"The tax upon brokers' and bankers' sales of stocks, bonds, gold and silver bullion, coin, promissory notes and other securities, was reduced, in 1866, to the rate of one cent for every one hundred dollars of the amount of such sales, and the tax was made payable by the attachment of the requisite stamp upon every bill or memorandum of sale.

"The purchaser of real estate naturally insists upon the delivery of a deed of conveyance, and the attachment of the appropriate stamp; otherwise he has no legal evidence of ownership. But in this case the bill or memorandum unnecessary for the passage of title is of little or no value to the receiver. The revenue, therefore, is deprived of its greatest security, for the monetary penalties for non-compliance with the law, applying with equal force to the purchaser and seller, do not furnish great protection; as both are alike, neither will complain against the other. The representations, therefore, to this office that in many places the statute is disregarded, sustained as they are by the failure of expected increase from stamp duties, seem to me reasonable. The bills of sale when received duly stamped are not always preserved as valuable papers are, but are often thrown away, and the stamps removed by those who do not hesitate by the use of chemicals to destroy their marks of cancellation and dispose of them to innocent purchasers.

"I believe the return of sales to assessors, and the payment of the tax to collectors, are less inconvenient to the public than the use of stamps, while they furnish better opportunities for testing the observance of the laws."

The following year he was no less concerned and emphatic:

"BANKERS' AND BROKERS' SALES.

"I have heretofore in my annual reports expressed the opinion that the attempt to collect taxes by means of stamps upon instruments having no permanent value for purposes of evidence would prove a failure. Certainty rather than severity of punishment must be relied on to support the sanction of penal statutes. When both the maker and receiver of an

instrument believe that the paper will never come under the eye of a revenue officer, it matters little what penalty is denounced for the omission to affix a stamp. If the writing is of such a character that its invalidity as an instrument of evidence is of slight consequence, evasions of the tax will naturally result. To no one of the various stamp taxes now imposed do these considerations apply with greater force than to the memoranda required of brokers when making sales of coin and securities. These memoranda are in no sense evidences of title. In fact, they are only passed in obedience to the statute requirement, and are soon thrown aside, and destroyed. If stamps have been affixed they can easily be removed, and it is hardly necessary to make an attempt to efface the cancellation marks before placing them upon another memoranda [sic]. So little scrutiny is bestowed upon these papers as they pass from brokers, that specimens have been presented of stamps which had been issued by gentlemen of the highest respectability while bearing plainly the marks of two and even three successive cancellations. During the fiscal year 1866, when the tax upon sales of this description was paid monthly to the collectors, the receipts from this source were in excess of \$2,500,000. In August, 1866, the tax was reduced from one-twentieth to one-hundredth of one per cent, and made payable by stamps; but at the same time such changes were made in the terms of the statute as to render subject many sales which had before escaped taxation, and thus to some extent to counteract the effect of the reduction in rate. Since that time the sales of stamps have been scarcely larger than before, and I am satisfied that a return to the former method would secure a more thorough enforcement of the law and yield much richer results."

Note that the document illustrated here is of the type referred to by the Commissioner—not a contract or bill of sale, but only a memorandum of sale given by the broker to the seller. These memos do not seem to me to have been as trivial as the Commissioner intimates, but rather to have been most useful for record-keeping, and the fact that hundreds of them still exist today perhaps adds a little weight to my opinion. However, the main thrust of the Commissioner's argument is compelling. These memos were not necessary to prove ownership or payment, and were probably never seen by anyone other than the brokers and sellers (and latter-day fiscal historians!). This made it predictable that evasions of the stamp tax would be more frequent than usual, and Rollins' report tells us that this is just what occurred. To me it thus seems highly probable that the apparent reuse illustrated here is in fact genuine.

Between 1866 and 1871 a number of steps were taken by both Congress and the Office of Internal Revenue to prevent the reuse of revenue stamps, among them the penalty alluded to above against simple reuse of a canceled stamp (see Mahler, 1988c); comprehensive prohibitions against washing and reuse of stamps in the Acts of July 13, 1866, and April 10, 1869; the use of ultramarine inks instead of blue in the printing of certain stamps in 1869; the 1870 requirement that hand-stamp cancelers cut the stamps (Mahler, 1988a); and finally the introduction of the Second Issue stamps on "chameleon"

paper in 1871. No doubt a wide range of both confirmed and suspected cases of reuse provided impetus for these measures, but judging from Commissioner Rollins' reports, I believe that the strongest single motivation, without which the measures might not have been adopted, was abuse of the stamp tax on brokers' memos. I was persuaded to this opinion not simply by the relatively high probability of reuse on these documents, but also by the realization that they must have been generated by the millions. Extrapolating from Commissioner Rollins' 1868 report quoted above, the expected revenue from the stamp tax on brokers' memos was on the order of \$1 million a year, perhaps as much as \$2 million. To put this into context, for the years 1866-72 the total sales of documentary stamps averaged about \$12 million a year.² The expected increase in

²The Commissioner's Annual Reports give the total sales of all stamps (both documentary and proprietary), and these averaged about \$16 million a year. However, the numbers of stamps delivered by Butler and Carpenter are also given, with subtotals for each denomination of documentary and proprietary stamp. Total annual deliveries of documentaries averaged about \$12 million, and of proprietaries, about \$4 million. It seems safe to assume that these total deliveries rather closely matched the actual sales.

stamp sales did not materialize; moreover, a contribution of the expected magnitude from brokers' memos could scarcely have been masked by decreases in stamp usage on other documents. I believe the government concluded that evasion of the stamp tax on these memos was costing it hundreds of thousands of dollars a year, a loss well worth taking steps to prevent.

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R80d	CN	100.00	70.00	R314	PI	.12	.50
R216	CC	1.00	.75	R336	PI	.08	.15
R266	CC	.70	1.00	R338	PI	.15	.35
R269	PI	2.00	2.50	R339	PI	.20	.30
R284	CN	850.00	600.00	R362	PI	.06	.18
R285	CN	1200.00	900.00	R363	PI	.30	.60
R289	PI	.75	1.00	R364	PI	.05	.15
R291	PI	3.75	2.00	R722	CN	1250.00	900.00
R297	PI	2.00	1.85	RB49	CN	2.50	1.50
R306A	CN	800.00	600.00	RB51	CN	2.00	1.75
R309	PI	160.00	100.00	RB55	CN	2.50	1.50
R311	PI	.60	1.00	RD348	PI	1.10	2.25

CN=Canceled (Uncut). CC=Cut Cancel. PI=Perforated Initial.
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ARA Auction No. 35

Closing Date March 1, 1989

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These rules apply to the ARA auction in this issue.

1. Only ARA members in good standing are eligible to participate in the auction.
2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.
3. Bids should be in even dollar amounts only. All lots sold to the highest bidder at a slight advance over the next higher bid. A 10% buyers premium will be added to all successful bids. Bidding increments are as follows:
 - \$5 to \$29 by \$1
 - \$30 to \$68 by \$2
 - \$70 to \$195 by \$5
 - \$200 and over by 5% over next higher bid
4. If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated value, whichever is lower.
5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed the buyer, \$1.50 minimum.
12. Make all checks payable to the American Revenue Association.
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.
14. A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA sales will be held without reserves. 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 36 will appear in the April 1989 issue of TAR. Members having material for this auction should be received by the Auction Manager by March 17, 1989. The prices realized for Auction 34 follow the listing of this sale.

ARA Auction 35 Closing Date March 1, 1989 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. _____

Lot #	Bid	Lot #	Bid

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

ABA Auction No. 35

SCOTT LISTED REVENUES; CV FROM 1988 Scott Specialized.

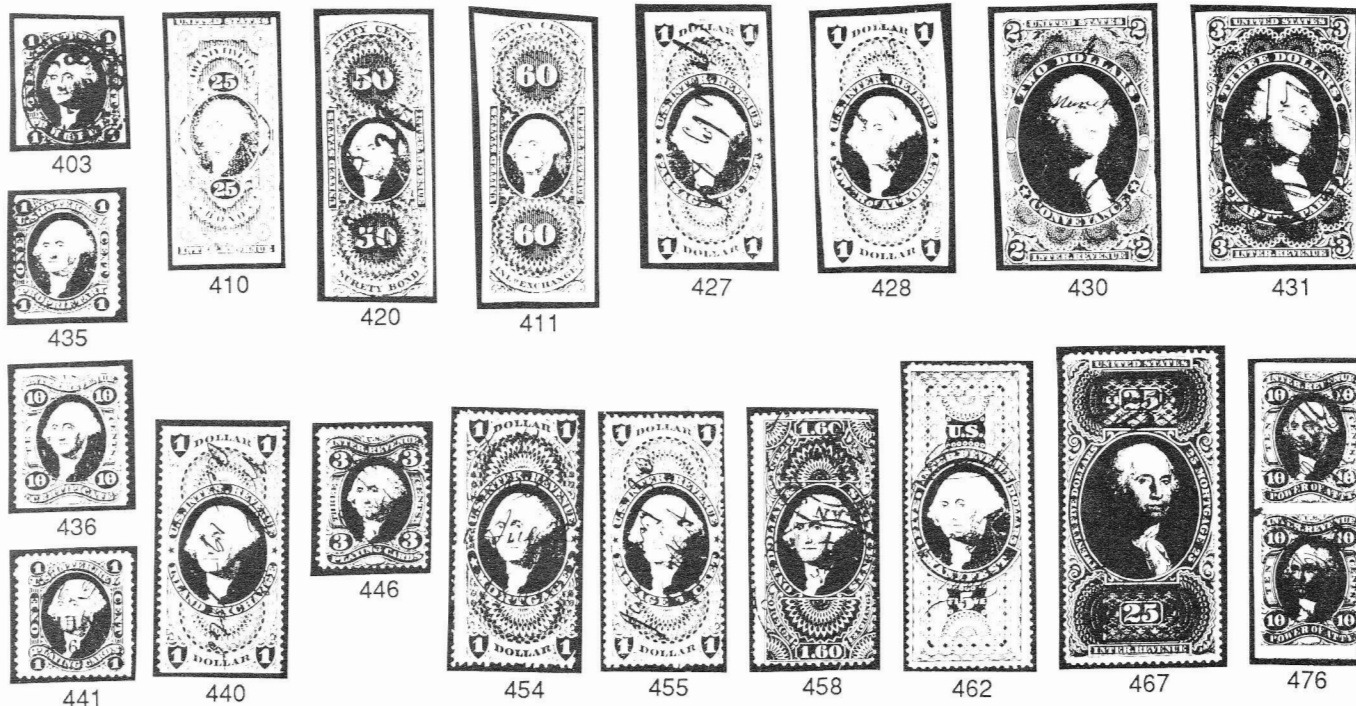
All stamps are used and first-three issue stamps have manuscript (MS) cancels unless otherwise stated.

401	UY9	Postal reply card; unused	8.50
402	R1a	Close T and B; fine	50.00
403	R3a	2 large margins; cuts B; crease; HS; F (ph)	500.00
404	R9a	2 copies w/red MS ccl's; F/VF	20.00
405	R19a	4 good/large margins; nick in R margin; crease; F	45.00
406	R32a	4 good/large margins; touches LR; sm thin; VF appearance	45.00
407	R40a	3 good/large margins; in at R; appears uncanceled; F	25.00
408	R41a	3 good margins; touches LR; F/VF	40.00
409	R42a	2 copies; one with margin in at LL; otherwise F/VF copies	24.00
410	R43a	Slightly in at T; tiny thin; light crease; looks uncanceled; F (ph)	80.00
411	R50a	4 good margins; light MS; VF	35.00
412	R51a	3 good but rough margins; close R; HS; F	60.00
413	R52a	3 good/large margins; close R; sm tear; F	35.00
414	R54a, 57a	R54a close at R; F; R57a 4 margins, VF	30.00
415	R56a	Wide vertical margins, good T & B; neat 6/17/63 MS; VF	35.00
416	R58a	3 wide margins; good at B; pen ccl; VF	25.00
417	R59a	4 good/large margins; light MS; VF	10.00
418	R61a	3 good margins; in at R; F	60.00
419	R62a	4 good/large margins; light MS; F/VF	30.00
420	R63a	3 good margins; barely cuts at T; 12/22/66 MS; VF (ph)	120.00
421	R64a	2 large margins; in at T; tiny tear; light MS; VF (ph)	75.00
422	R67a	4 narrow margins; 8/10/65 MS; F	25.00
423	R69a	3 good margins; touches T; VF	10.00
424	R69a	3 wide margins, in at L; nearly full DEPOSIT/DUTY/EXCESS SF customs ccl CV \$10	EV \$13
425	R72a	3 good margins; close R; pen ccl; F/VF	50.00
426	R73a	4 good/large margins; F/VF	18.00
427	R74a	3 good margins; close B; 4/10/63 MS; F (ph)	150.00
428	R75a	3 good/large margins; close B; 4/1/63 MS; (ph)	60.00
429	R78a	4 good/large margins, close LR; VF	20.00
430	R81a	2 good margins; close L and B; F (ph)	85.00
431	R85a	4 good margins, close UR; horiz crease; 11/17/63 MS; F/VF (ph)	90.00
432	R89a	3 good margins, close B; 4/26/63 MS; F/VF	30.00
433	R98a	4 good/large margins; sm thin; F/VF	45.00
434	R1b	On piece; 2 mm T, 1 mm B margins; uncanceled; VF	35.00
435	R3b	1 mm T and B margins; few wrinkles; uncanceled (ph)	100.00
436	R33b	1 mm T margin, close B; light HS; VF (ph)	95.00

437	R42b, 40b	R42b 1 mm T & B margins, VF; R40b spacefiller	26.00
438	R52b	1.5 mm T, 1 mm B margin; touches R; F/VF	40.00
439	R64b	In at UR; 1.5 mm B margin; uncanceled, F	40.00
440	R69b	Narrow imperf margins; 10/19/65 MS; F (ph)	225.00
441	R2c	Four margins; A.D./JULY/1863 printed cancel (ty 2); VF; unusually nice (ph)	100.00
442	R10c	2 fine copies, perfs cut on one	12.00
443	R12c	Cuts R; HS ccl Commercial Bank of Kentucky, Versailles; F	25.00
444	R12c	Cuts T; HS ccl Auburn Savings Inst., Auburn, NY; F	25.00
445	R13c	Touches R; pen cancel; double transfer; F	70.00
446	R17c	Touches R and B; fresh copy; F (ph)	100.00
447	R28c	2 Fine copies	24.00
448	R29c	Touches L; VF	16.00
449	R38c	Cuts R; bright blue; pen cancel; F/VF	13.00
451	R50c	Touches T; marking on back shows thru; F	20.00
452	R62c	Cuts R; fresh and F	15.00
453	R72c	Touches T & R; fresh and F/VF	30.00
454	R73c	Touches T, in at R; F (ph)	125.00
455	R74c	Touches T, in at R; pinhole from MS; F/VF (ph)	125.00
456	R76c	Close T and R; F/VF; nice copy	30.00
457	R77c	Touches L and B; HS; VF; nice stamp	45.00
458	R78c	Touches B; in at R; HS; F (ph)	80.00
459	R83c	Touches B; F/VF	40.00
460	R86c	Centered; VF	20.00
461	R87c	Touches T and R; fresh and F	45.00
462	R90c	Touches L; few blunt perfs; F/VF (ph)	80.00
463	R91-92c	R91c touches R and B; R92c cuts R; F	30.00
464	R93c	VF centering, sound and VF+	20.00
465	R96c	Touches T, close R; fresh and F/VF	20.00
466	R98c	VF centering, blunt perf; fresh and F/VF	25.00
467	R100c	Close L; couple wrinkles; fresh, VF (ph)	80.00
468		136 1st issue; dups but nice variety including silks; clean	CV \$207 EV \$60
469		154 1st issue; some w/handstamps	CV \$258 EV \$75

First Issue multiples

476	R37a	Vert pair; cuts R; nick L margin; crease; 7 pairs exist according to Turner (ph)	650.00
477	R25b	Vert pair; light crease bottom stamp; VF	40.00
478	R36b	Vert s/4; VG	20.00+
479	R46b	Vert pair, perf between; wide imperf margin, tied to piece w/111. Circuit Court Scales of Justice embossed ccl CV (2 singles)	18.00
480	R10c	B1/4; light hor. crease bottom pair; F/VF	35.00
481	R11c	Vert s/3; light bend top stamp; VF/XF	12.50+
482	R38c	Vert s/3; VG/F; top stamp with wrinkles; middle stamp w/plate variety markings; F	43.00
483	R23d	Silk; vert s/3; bottom stamp w/major DT in numerals (reg. stamp CV \$25), horiz crease one stamp; VF/F	EV \$25



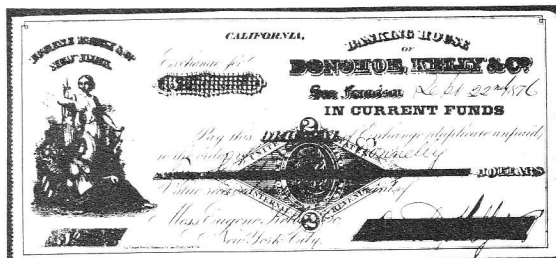


484	R24d	Silk; bl/4, 4 s/3, 7 pairs, 3 singles; can be reconstructed into larger multiples; F	17.65+
485	R44d	Silk paper; pain; touches R; F	open
486	R110	4 margins, crease; F/VF	20.00
487	R113	Touches R; light ccl; fresh and F	45.00
488	R121	Cuts T; thin; extra pefs; HB ccl; F (ph)	300.00
489	R122	Touches T, crease; HB ccl; F (ph)	140.00
490	R104/152b	93 2nd/5th issue; dupls but including R106, 117, 125, 142	CV #242 EV \$75
491	R149	Slightly in at L; pen ccl; F (ph)	85.00
492	R172p	Vert s/3 on piece; each w/cc; F	CV uncut 45.00
493	R183	Slightly in at B; OG, NH; F	50.00
494	R195/216	R195, 202, 214-16; sound and clean; VG/F	16.60
495	R250	Vert s/4; 2 middle stamps XF; close at T; minute paper break B; unpriced by Scott uncut; bright and F	EU \$40-50
496	R257	SE at top; bright and F	25.00
497	R299	Touches B; F/VF	45.00
498	R615	Centered; punched; VF	Perfin CV 30.00
499	R680	Centered; VF	15.00
500	R734	Full sheet (50); Mint, NH; minor separation	173.00
501	RB6b	In at R; small pen ccl; fresh and F (ph)	70.00
502	RB7b	Touches R; fresh & F/VF, nice copy (ph)	125.00
503	RB13c	3 wide margins, touches T; light MS; F	45.00
504	RB16a	Touches L, in at B; thin; looks uncanceled; F (ph)	80.00
505	RB20r-31r	Complete set; unused, OG; fresh and F	12.51
506	RB26p/31p	RB26p (uncanceled, sm thins), RB30p (unpriced in Scott); RB31p; F/VF	CV 13.50+ EV \$5
507	RB43	Perfs trimmed 3 sides, decent spacefiller	60.00
508	RD286	Pair, reenforced; staple holes; centered; VF appearance (ph)	120.00
509	RD338	Cut cancel; centered; VF	60.00
510	RE56	With tablet; soiling	30.00
511	RE87, 90	Bl/4 of each; former OG, NH; latter XF; both with Taylor Wine Co. HS	26.00+
512	RE104	Unused; light wrinkles; F/VF	12.00
513	RE107	Unused; spot on back; VF	18.00
514	RE167	Staple holes, light staining; nice copy of "tank car" wine stamp; EV \$60-75 (ph)	125.00
515	RE178	Staple holes; VF	45.00
516	RF1/27	60 diff. locals; 35 diff. bureaus; duplication; 230 stamps; clean lot	200.00+
517	RF2e	3 large margins; close L; CANCELED/1-3-96/ U.S.P.C.O. printed ccl; VF	40.00
518	RF10	R.P.C./1/25/18 printed ccl; VF	25.00
519	RF10a	R.P.C./1/25/18 printed ccl; F	25.00
520	RF20/26	RF20 (26), RF23 (22), RF26 (3); 13 diff. Bureau cancels	open
521	RF23-16a	PC62; close L; F/VF	Nobel CV 12.50
522	RF27-16	PC163; strip/6; VF	Nobel CV 15.00
523	RF27-16a	PC163a; strip/6; VF	Nobel CV 90.00
524	RJ1-11	All used; F/VF	33.50
525	RJ11	F/VF	12.00
526	RJA42a/74b	Collection of over 90 stamps; some dupls; clean; good lot	CV \$280 EV \$95
527	RJA55a	Eli Lilly printed ccl; minor faults incl. tiny scuff; F	45.00
528	RJA67a	4 wide/extra wide margins; thins; Eli Lilly printed ccl; F/VF appearance	15.00
529	RJA73	Singles & multiples; 83 stamps	CV \$104 EV \$50

530	RJA74a	4 wide even margins, Eli Lilly HS ccl; usual faults, about F	20.00
531		Narcotics accumulation/cancels; several hundred; dupls and some defective	CV \$1130 EV \$175
532	RL7	Light crease; VF+	50.00

REVENUE STAMPED PAPER

541	RN-B1,D7	RN-B1 Smith, Newman & Co, New Orleans; RN-D7 Manhattan Silver Mining Co, Nevada	EV \$15
542	RN-B1,C1, G1	First NB, Andes, NY; each with a different color and vignette; attractive group	open
543	RN-B16	Check; Bank of Calif., SF; Northern Pacific Transp. Co., ship vignette; usual CC	12.50
544	RN-B17	Check, same issuer as previous lot	12.50
545	RN-B17	Mechanics NB, Peoria (changed to Edwardsville IL)	12.50
546	RN-B17,D1	Both Tallant & Co., Bankers, SF	CV \$13.10 EV \$17
548	RN-C1,D1	3 checks (2 RN-D1), 1st NB Denver, CO; all different; territorial usage; clean	EV \$15
549	RN-C1/X7	6 checks; RN-C1, F1, G1, X7 (2, 1 unused), Dakota Territory facsimile	EV \$13
550	RN-C2 or C5	National Union Bank; New London, CT; purple printing; brownish red imprint; C2 or C5 as you choose; attractive	open
551	RN-C5	Merchants NB, NY; Samuel D. Davis; gold printing; usual CC	17.50
552	RN-C21	Check, Bank of Calif., SF; Northern Pacific Transp. Co.; ship vignette; normal CC	10.00
553	RN-C22	Check, same as previous lot	22.50
554	RN-D1	Agency of Bank of Calif., Virginia, Nev; Consolidated Mill; punched signature of James G. Fair	open
555	RN-D7	Check, Bank of Calif., SF; Northern Pacific Transp. Co.; ship vignette; normal CC	7.50



556	RN-G1	Donohoe, Kelly & Co., San Francisco; 8.5 x 3.5; liberty vignette (ph)	EV \$15
557	RN-G1	Donnell, Clark & Larabee; Deer Lodge, MT; 8/23/80, bank logo; territorial usage	EV \$15
558	RN-J4	Northern Pennsylvania RR, Office of General Agent, Philadelphia	EV \$8
559	RN-L6	Penn NB, Philadelphia; usual CC; VF	30.00
560	RN-P5	Chicago, Rock Island & Pacific RR fractional bond certificate (8x5 in)	35.00
561	RN-R6	Cut square, blue paper, natural paper fold, only 30 reported in ARA census	30.00
562	RN-T4	Panama RR Stock Cert; 7 1/2 x 4 1/4 in.; minor edge faults	60.00
563	RN-T6	Cut square, blue paper, natural paper fold, only 6 reported in ARA census	35.00
564	RN-U1	Chicago & South Western Ry stock certificate; blue and white w/RR and 2 other vignettes; punch cancelled away from vignettes; redemption clause on RN; unissued	35.00
565	RN-U1	Similar to above; certificate for 100 shares, green and white; unissued	35.00
566	RN-U1	Similar to above; certificate for 50 shares; brown and white; unissued	35.00
567	RN-U1	Dayton & Michigan RR; perforated stock cert.; RR vignette; punched cancel affecting RN; unissued	35.00
568	RN-U1	Warren & Venango RR; stock certificate; RR vignette; unissued	35.00
569	RN-U2	Philadelphia & Reading RR stock certificate; unissued	45.00
570	RN-V4	Cut square; deep orange on white paper; natural paper fold; 16 reported in census	10.00
571	RN-V6	North America Life Insurance Co.; top half of insurance policy (14x11"); w/printed redemption clause; allegorical vignette; unused	full doc. CV \$400 EV \$100
572	RN-W2, P5 (2)	Boston, Hartford & Erie \$1000 bond; 55 of 60 coupons; green and black; very attractive; top edge faults	135.00
573	RN-W2, P5 (2)	Rockford, Rock Island & St. Louis \$1000 bond; P5 over W2 on front; P5 on back; two RR vignettes; several file fold splits including one thru P5	135.00
574	R023b	Close B; F/VF	35.00
575	R037b	2 full repaired tears; F (ph)	75.00
576	R059a	Clipped L; thin, perf faults (ph)	45.00
577	R059b	Clipped L; thins, faulty UR corner; VG	45.00



575



591



576



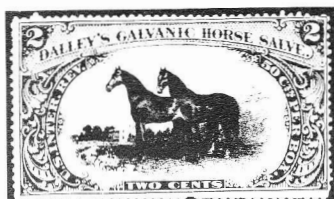
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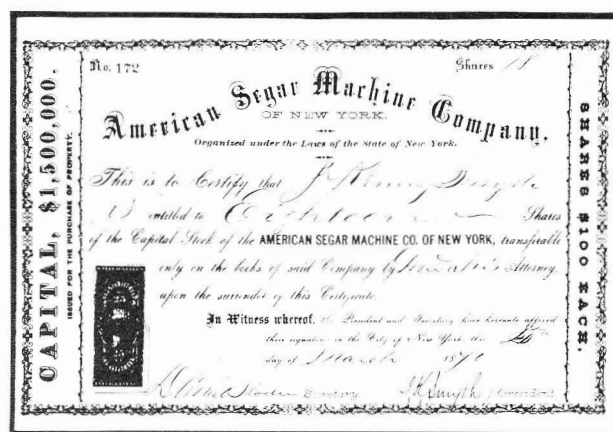


602

578	R081b	Defective UR; see (ph)	65.00
579	R083a	Touches T; thin, scrapes; VG/F	25.00
580	R089a	Full repaired tear, minor faults; F	40.00
581	R098a	Touches B and R; inverted G&B/July/1866 printed cancel; F/VF	17.50
582	R0108d	Close T; F/VF	20.00
583	R0131b	Touches T, in at R; wrinkles; F (ph)	65.00
584	R0134d	BL corner missing (into design); VG	50.00
585	R0137a	Touches T and R; 5 mm tear, toned; F	40.00
586	R0167b	In at B; small tear; fresh and F	25.00
587	R0179d	Touches R; thin, scrape LL; still F	40.00
588	R0182a	Touches L; 5 mm tear; fresh and F	40.00
589	RS37d	Minor faults but a decent copy; F/VF	40.00
590	RS49d	Nick T margin; creases; F	55.00
591	RS61d	Faults incl. repaired tear; still F (ph)	75.00
592	RS73a	Close R; thin; F/VF (ph)	60.00
593	RS83a	Perfs cut; crease; F/VF	25.00
594	RS104d	Touches L; sound and F	30.00
595	RS117b	Minor faults; F/VF; a nice copy (ph)	60.00
596	RS156b/	RS156b, 156d (2), 157b, 157d (2); small	
	RS157d	faults but above average, clean group	19.50
597	RS158d/	RS158d (2), 164b (2), 166d (2), 168b; above	
	168b	average, clean	16.00
598	RS161d	Rejoined at L, other faults; decent copy of an oversized stamp	17.50
599	RS170b/	RS170b,d (2 ea.), 183d, 187d (2), 190b; well above average; minor faults	17.50
600	RS171d	Light stains spots, some faults, bright	20.00
601	RS174b	Cuts R; usual SE; sound and F	22.50
602	RS174bi	Pair; SE bottom, wrinkle; fresh & VF (ph)	90.00
603	RS184d	SE right; VG	22.50
604	RS189b/	Two of each, some faults but clean overall	
	RS193d		24.00
605	RS201b	All teeth present; sound and VF	15.00
606	RT27b	Sound and F/VF	15.00
607	RU2a	2 margins, sound and F	40.00
608		Dr. Walker's 1873 Vinegar Bitters Almanac w/facsimile of RS253 on back cover; some wear and soiling	open
610	RX9/18	RX9, 12-13, 18; all VF	22.00

REVENUES ON DOCUMENT

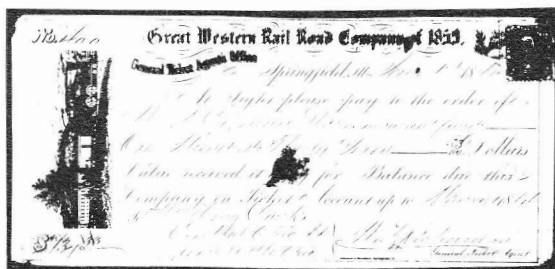
611	R1c	Sight Draft, Pennsylvania Mine, Kewenaw Co., MI, red and white, SON company cancel; minor vignette, attractive	open
612	R15c	Check, NB of Augusta ME; red w/liberty vignette; EASTERN BRANCH/U.S. MILITARY/ASYLUM/AUGUSTA, ME HS ccl	open
614	R15c	Check, Agency of Bank of Calif., Virginia, Nev; Empire Mill & Mining; 2c Nev. revenue partially covers stamp; light HS	12.00
615	R24c	Affidavit for wife, Jefferson, WI; also statement that husband has been mustered into the Army and is entitled to extra pay; both dated 6/14/64	open
616	R26c	Marriage license, issued at China, Maine; ornate border	open
617	R27c	Pair, ornate Lorillard Fire Ins. Co. policy	



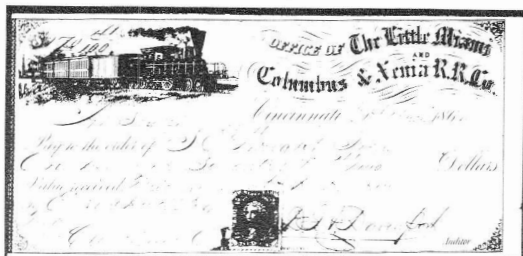
620

618	R27c/115	insuring butter; HS Doolittle Ins. Agent/ Ninevah, NY	open
619	R34c	R27c, 36c, 44c, 115 on 4/17/72 promissory note for \$1720; Iron Cliffs Co., Negaunee, MI; stamps cover vignette; HS ccl	open
620	R44c	Westchester Fire Ins. Co. policy insuring building in Deposit, NY; large vignette of building; stamp w/MS ccl	open
621	R54c	Stock Cert.; American Segar Machine Co., purple on white; embossed ccl (ph)	EU #30
622	R78c	State Ins. Co., Jersey City, fire insurance policy on contents of store; stamp with HS ccl of insurance agent	open
623	R151	Pair; on 7/15/69 mortgage; crease thru one stamp; VF centering	40.00
624	R152	Check; First NB, Helena, MT, 8/11/74; large format, green & brown on white	open
625	R5c/15c	Sight Draft; Carson City Savings Bank, NV, 6/15/76; stamp over Indian vignette	open
626	R6c/15c	6 diff Civil War billheads, 2 illustrated; incl fish dealer, sugar refinery, etc.	EU #20
627	R6c/60c	11 diff Civil War billheads, diff than prev. lot; incl. ivory goods, saltpeter, musical boxes	EU #26
628	R163	40 docs incl. checks, customs, bill heads; half w/vignettes; light dups	open
629	R165/171	Bound booklet w/33 receipts for delivery of money to 1st NB Fargo by NP Express Co.; each page w/stamp until July 1, 1901 when tax repealed; unusual	EU #25
630	R667/724	2 Adventure Consol. Copper Co. stock cert, 1899; Mich. state shield vignette; green & black; punched; stamps on back	EU #20
631		2 docs incl Texas mineral lease; 8 stamps (7 diff); includes R671, 678, 724	
632		4 Virginia Coal & Iron Co. stock cert.; 1924; orange and black; stock transfer and Pa. tax stamps on back; vignette	EU #20
633		3 stock certs.; B&O RR green and black, 1900; B&O RR olive & black, 1928; Cuba RR orange & black, 1937; vignettes	EU #30
634		Southern Express Co. receipt; 10/18/1865, Weldon to Chapel Hill, NC; no stamps req.	EU #15
635		3 diff. printed express receipts, Wells & Co. (2 1949), American Express (1856)	EU #20
636		50 checks, shipping papers, documents; 1837-1900's; majority w/revenues	EU #65
637		35 diff. early docs w/revs; diverse group incl. 3 Tioga RR checks with diff MS ccls	EU #38
638		25 diff docs all w/revs; includes stock certs, photos, notes, etc.	EU #39
639		3 express co. receipts; Adams Ex. (Wash, DC 1863, Cincinnati 1865); Delaware, Lackawanna & Western (unused, 187-); no stamps	EU #15
		5 early trade cards; soaps, insurance, starch; colorful	EU #13
RAILROAD CHECKS AND DRAFTS			
641	R5c	Bellefontaine Railroad Line; beige underprinting; stamp covers part of liberty vignette; HS (B-20)	EU #20

- 642 R15c Cincinnati & Zanesville; railroad vignette
toned; HS (C-16C) EV \$20
- 643 R5c Cleveland, Columbus & Cincinnati; HS
(C-126-2); edge faults EV \$10



- 644 R5c Great Western RR Co.; blue w/pink under-
printing; beautiful blue RR vignette
MS (ticket agent); (ph) EV \$25
- 645 R5a Lafayette & Indianapolis; stamp has wide
margins; small RR vignette; MS (secretary) EV \$12



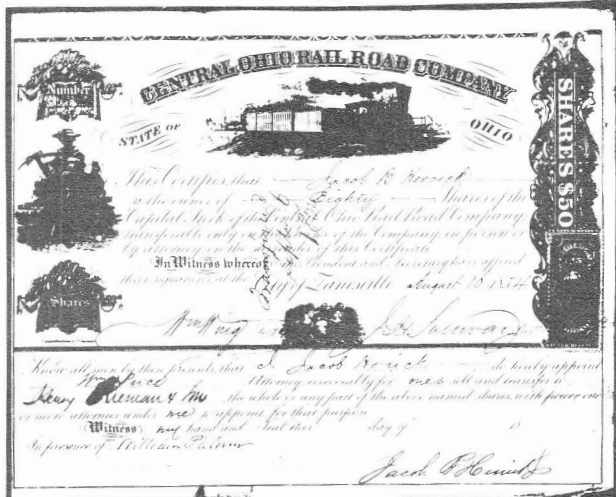
646 R5c Little Miami & Columbus & Xenia; large
RR vignette; MS (auditor); (ph) EV \$20



- 647 R5c Logansport, Peoria & Burlington; blue w/
beige underprinting; RR vignette partly
covered by stamp; MS (treasurer); (ph) EV \$25
- 648 R15c New York, & New Haven; NB of the Republic,
NY; brown w/small RR vignette; embossed
ccl (N-9J) open
- 649 R5c Toledo & Wabash; brown w/pink underprinting;
liberty vignette; MS (cashier) EV \$20

RAILROAD AND STEAMSHIP STOCK CERTIFICATES (also see Revenue Stamped
Paper). These have the usual edge faults associated with documents of
this size. Any faults beyond that are noted.

- 650 R44c Boston, Newport & NY Steamboat Co., vign-
ette of sidewheeler; glue stain; HS (B-6A) EV \$35



651

- 651 R44c Central Ohio, 1854; RR vignette; printed by
Toppan, Carpenter; stamp pays transfer
tax (ph) EV \$35
- 652 Cincinnati & Ft. Wayne, 1853; edge faults
and file fold split; blue paper; no stamp
EV \$15
- 653 R45c Cincinnati & Muskingum Valley; RR vign-
ette; stamp partially covered by stub;
MS (secretary) EV \$25
- 654 R44c Cincinnati & Zanesville; RR vignette;
glue stain on stamp; sm tear; MS (date)
EV \$20
- 655 R44c Cleveland, Mount Vernon & Delaware; RR
vignette; beige underprinting, quite
attractive despite ragged top edge
EV \$30
- 656 R44c Framingham and Lowell; 8x5 in; blue
printing; MS (RR initials) EV \$20
- 657 R44c Jamestown & Franklin; 4 vignettes incl.
RR; light HS (C-23D) EV \$35
- 658 R44c Jefferson, Madison & Indianapolis; 100
SHARES in blue; internal hole; stamp
w/circular cut ccl EV \$15
- 659 R47c Lehigh Valley; blue printing; no vignette;
stamp is defective; MS (RR initials) EV \$25
- 660 R50c Mississippi & Missouri; large vignette of
Mississippi River bridge; sm. vignette of
cattle; punches thru stamp; MS (M-43) EV \$35
- 661 New York Central, 1853; 3 vignettes in-
cluding system map; several punches not
affecting vignettes; 1 pound British
embossed revenue EV \$30
- 662 R48a Ohio Canal, 1860; RR vignette; brown and
black printing; cut ccl thru vignette;
stamp pays power of attorney tax
(matched usage); attractive EV \$30
- 663 R44c Pittsburgh, Cincinnati & St. Louis; RR
vignette; embossed cancel EV \$30
- 664 R44c South Western RR; 8 x 4 in; RR vignette
covered by stamp; punch cancelled
including one thru stamp; EV \$15
- 665 Steubenville & Indiana; RR vignette; 25c
rev. covered by stub; light soiling EV \$20
- 666 R44c Terre Haute & Indianapolis; cut cancels
don't affect RR vignette; 1 x 1/4"
piece out of R margin; nice strike T-1B EV \$25
- 667 R241 Terre Haute, Indianapolis & Eastern
Traction Co. stock cert, 1912; interurban
train vignette; gray and black EV \$15
- 668 Toledo, Canada Southern & Detroit, 1874;
RR vignette; no stamp open
- 669 R44c Union & Logansport (IN); eagle vignette;
blue printing; punched cancelled and
corner faults; MS (RR initials) EV \$15
- 670 Utica Belt Line Street RR, 1894, printed
in script; R164 (3), R169 pay transfer tax open
- 671 12T1 Telegraph stamp; touches L; unused; F 45.00
- 672 15T41 Telegraph stamp; mint NH; VF 15.00
- 673 15T46 Telegraph stamp; mint NH; VF (ph) 60.00
- 674 15T02 Telegraph stamp; mint NH; F/VF 30.00

BEER STAMPS, CV according to Priester

- 675 2 Cut to shape, soiled; good 7.50
- 676 15B In at B; faults, good 15.00
- 677 22A Faults, good 12.00
- 678 75 4 margins, fine; CV \$3.00 EV \$12
- 679 88C 4 margins, small repairs; CV \$12 EV \$35
- 680 99 4 margins, repaired; CV \$5.50 EV \$20
- 681 109 4 margins, repaired vert. tear; CV \$7 EV \$20
- 682 113 4 margins, repairs; CV \$7 EV \$20
- 683 152/194A 152, 190B, 194A; decent copies 5.50
- 684 207/219 207, 211A, 216, 217-9; F/VF; CV \$9.15 EV \$20
- 685 22 different beer stamps; mostly decent EV \$20

TAXPAIDS, CV according to Springer where applicable

- 686 TA9/TB22C, 31 different cigarette taxpays; VG/F 17.90
- 687 TC172/ FE94 900; FE82/94; 19 diff. taxpays 7.89
- 688 TC183 CLASS A/ACT OF 1917 unlisted purple o/p; small faults 4.50+
- 689 TF205A Faults 16.00
- 690 TGB,9,90B TG7,8,90B,107A; tobacco strips; VG/F 20.50



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Back Issues of The American Revenuer

Back issues of The American Revenuer from 1977 to the present and the 1978, 80, 82, 84 and 88 Directories are available from the editor with the exception of the following issues: Jan & Apr 1977; Jan 1978; Jan 1980; May & Jun 1981; Apr, Jul-Aug & Oct 1982. All issues and Directories are \$1.50 each, \$15.00 for the full year of 10 stpaid anywhere.

ADDRESS LABELS

As a convenience to ARA members who would like to make mailings to their fellow members, self adhesive mailing labels based on the 1988 Directory are available from the Editor.

These labels will reflect the most up-to-date address additions and corrections that we have. They will not contain the addresses of any member who has requested not to be listed in the Directory; the addresses are not from The American Revenuer mailing list but from the data base used to create the Directory.

Labels from the entire Directory can be obtained or special sorts can be made including or excluding such things as geographic areas and collecting interests or any other data included in the Directory.

Cost is \$5 per 100 plus 50¢ per sort option; minumum charge \$5. For information write or perferably telephone:

Kenneth Trettin, Editor
The American Revenuer
Rockford, IA 50468-0056
515-756-3542

691	TG120/185C	24 diff. tobacco strips; VG/F	14.71
692		92 diff Tobacco stamps (Cigarette, Cigar, Tobacco, Snuff)	EV \$25
693	FE70a-94	13 Oleomargine stamps, 8 diff; mostly F Springer	6.42
694		Cigar, Cigarette, Snuff taxpays; 150+ stamps w/light dups; generally clean	EV \$130
695		STS, Industrial Alcohol Transfer Stamp; issued 1927; sm corner fault	EV \$15
696		\$25 STS, 1934, Retail Liquor Dealer; 2 diff. 1933 case stamps	open
697		\$3 STS, 1934, Retail Dealer in Opium	open
698		20 small liquor strips and 17 alcohol-related state tax stamps, light dups	open
699		40 liquor strips, mostly red	EV \$10
700		Potato Tax Exempt booklet panes of 12; 2 and 50 lbs; Mint, NH	EV \$15
701		Mineral Water Tax; (admission ticket to 1876 International Exhibition); blue and white on cardboard; like new (ph)	EV \$30
702		USDA Food Order stamps, 25c; full pane of 4; unused w/OG; Springer 1980 267, fresh	EV \$19
703		23 different state tax stamps	open
704		229 assorted state revenues; some dups but nice range	
705		30 assorted state beer and liquor stamps	EV \$12
706		380 NY stock transfer stamps; incl. early	EV \$35
707		Canal Zone; liquor tax (similar to postage meters); B1, C1-2, D3-5	EV \$40
708		Canal Zone; liquor tax (strips); R4, 8, 10-14, 13a, 16, 18, 20; clean lot	EV \$25
709		Canal Zone; liquor tax; R10(3), R13a, R20, E8, D4(4), D5(3)	open
FOREIGN REVENUES - Estimated value is that of the consignor			
710		Belgium; 1857-1940's; 53 diff.	open
711		Brazil; 92 mostly diff. revs, incl. 2 docs	EV \$15
712		Canada, Dead Letter Office seal; Lyman OS3; rounded LR corner; NH, OG; F	EV \$10
713		Canada, Manitoba Law stamps, 2 each 10c, 20c, 25c, 50c, \$1, \$2; all used	EV \$8
714		Canada, 150 revenues, mostly different, includes weights and measures, etc.	EV \$30
715		Chile, 6 diff consulars, NH; 20c/50P; Dom. Rep; 1882 SP, Forbin LI, NH	EV \$10
716		Colombia; 1858-mid 1900's; 65 diff.	EV \$16
717		Ecuador; 101 diff; 1854-mid 1900's	EV \$18
718		Egypt; 91 diff; 1892-recent	EV \$20
719		France; 22 shipping documents and receipts; all w/revs; 1920-1970	EV \$10
720		Guatemala; 57 diff; 1868-1940's	EV \$12
721		Hong Kong; B&E and Contract Note; QEII; 53 diff.; B&H CV 134 pounds	EV \$30
722		India, British; 1863 share transfers; 6 diff.; B&H CV 17.50 pounds	EV \$8
723		Jamaica; mostly Judicial; 20 diff; B&H CV 75 pounds	EV \$15
724		Lombardy-Venetia; 1/6k to 1.5L; 29 diff.	open
725		Mexico; 140 stamps, 60 diff; 1875-1930; early issues on paper, most with clear HS	open
726		Mexico, 11 checks circa 1898-1900; Consolidated Kansas City Smelting Co.; 16 revs.	EV \$20
727		Nicaragua; 42 diff. telegraph stamps	EV \$15
728		Persia; 48 diff; Forbin listed	EV \$18
729		Peru; 14 diff. consular, 1920-30; to 20S; mint, NH	EV \$20
730		Peru; 92 diff; mint/used; better items	EV \$20
731		Russia; 1865-1920's; 72 diff.	EV \$15
732		Salvador; 55 diff; mint/used; 1897-1900's; compl 50 peso values	EV \$18
733		Worldwide; 500 mostly diff. revenues plus collateral material	EV \$60
734		Worldwide; envelope w/several thousand revenues, cinderellas, cut squares (some not so square); good lot for a cold winter's night	EV \$60
INDIA - states			
735		Bastar, Ban CF (4), KM154; CV \$240	EV \$50
736		Bavda (Kohapur); 1910-30 CF; 2an, KM152 (4); 4an, KM154 (10); CV \$610	EV \$125
737		Bhaji; 1897-9 CF; Ban, KM105 (20); R1, KM107 (20); CV \$1600	EV \$200
738		Chota Udaipur; 1an, KM201 (20); Dhan 1an, KM301 (15); Joara 1an, KM162 (26); CV \$575	EV \$50
739		Dhami; 4an dull red, KM103 (10); 4an deep blue, KM154 (10); CV \$2750	EV \$600
740		Jath; CF; R1 (5); 2an (3); CV \$515	EV \$100
741		Jodhpur; 12an on Ban CF, KM116 (20); CV \$500	EV \$45
742		Kagal (Kohapur); 2an, KM152 (6); 4an, KM153 (3); 2an, KM154 (10); CV \$860	EV \$100
743		Maihar; 1924-44 CF; 4an, KM33 (30); 2an, KM34 (4); CV \$2210	EV \$200
744		Nabha; 1900-45 CF; 2an, Ban, R1; (KM112, 114, 116), 5 each; CV \$225	EV \$50

745	Piploda; 1926-36 CF; values to R2; 27 diff.; CV \$2055	EV \$275
746	Piploda; 1941-9 CF; 2an (33), R1(6) CV \$360	EV \$65
747	Sailana; 2an CF, KM51 (10); CV \$500	EV \$65
748	Santhar; 2an, KM201 (15); 4an, KM103 (4); CV \$1030	EV \$160
749	Indian States; coll. of 135 diff. listed stamps; K&M CV \$2836; mounted on pages clean lot	EV \$325
750	9 Indian stock certs; Malabar Forests & Rubber Co; elephant background; 1an imprinted rev; Gwalior Metal Works (8), 1an Gwalior rev; red coat of arms	open

PRICES REALIZED - AUCTION 34

Lots not listed did not receive a bid, were returned or bids were rejected under Rule 2.

1	12	2	13	6	17	7	11	8	6	10	9
12	17	14	18	16	15	18	8	19	6	20	8
22	7	23	11	24	5	25	12	26	24	27	20
28	16	29	9	30	19	31	48	32	6	36	9
40	5	44	9	47	8	48	7	51	6	56	40
59	36	60	18	61	15	63	32	64	8	66	18
67	36	68	64	69	19	70	21	71	95	72	64
73	10	75	10	77	5	78	18	79	10	80	21
82	18	88	9	89	9	90	6	93	6	95	8
100	22	101	26	102	5	104	5	105	50	106	5
107	48	108	10	109	15	111	5	112	8	113	30
114	10	115	10	116	20	117	20	120	12	121	50
122	40	123	22	124	5	127	5	128	44	130	5
131	20	132	40	135	12	136	13	139	12	142	23
143	5	144	6	145	19	146	25	147	21	148	28
149	19	150	19	151	20	153	46	154	36	160	34
161	30	162	70	164	34	165	44	166	36	167	40
168	30	170	36	171	16	172	16	173	48	174	26
180	24	181	12	182	20	184	6	185	5	186	8
187	10	188	7	189	12	191	8	192	10	193	6
194	7	195	8	196	30	197	10	198	14	200	36
201	17	203	10	204	8	205	8	206	5	207	7
208	25	209	6	210	18	211	20	212	16	213	21
214	20	215	20	216	8	217	9	218	10	219	21
220	10	221	10	222	30	223	23	224	18	225	68
226	19	228	24	229	48	230	52	231	18	232	18
240	85	241	20	242	17	243	18	244	42	245	6
246	8	247	30	248	7	249	15	250	7	251	13
253	10	254	5	255	18	256	6	257	11	258	13
259	90	260	85	271	40	272	16	273	18	274	52
275	36	276	6	277	21	278	26	280	20	281	15
282	15	283	20	284	10	285	5	286	22	287	20
288	20	289	65	292	10	293	9	297	10	298	16
299	18	300	18	301	22	302	12	303	9	304	9
305	14	307	14	308	15	309	16	310	24	311	20
312	22	313	23	314	16	315	15	319	7	320	15
321	5	322	10	324	15	325	5	326	8	328	18
329	10	330	10	331	10	332	24	333	18	334	18
335	18	336	14	337	7	338	13	339	15	340	14
341	8	342	16	343	30	344	14	345	15	346	7

50

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Simple Ways of Sirmoor

by A. M. Mollah, ARA

The Indian Princely State of Sirmoor found a novel solution to meet a shortage of Court Fees stamps. Sirmoor's lone postal stationery card was issued in 1897. Designed and printed in lithography by Waterlow & Sons, the postal card bears the portrait of Raja Sir Shamsher Parkash. The portrait was engraved by Waterlow & Sons and registered as die number 2410 dated September 14, 1897. The denomination is three

pies which is one sixty-fourth part of one rupee.

In 1947, at the time of integration of the Indian States, the stock of Court Fees stamps ran low creating the need for a provisional issue. At this time there was little need for postal cards. Sirmoor decided, therefore, to overprint these postal cards for Court Fees purposes. An overprinted card is shown here as Figure 1.

The overprint is in black ink and reads "Court Fees/Annas

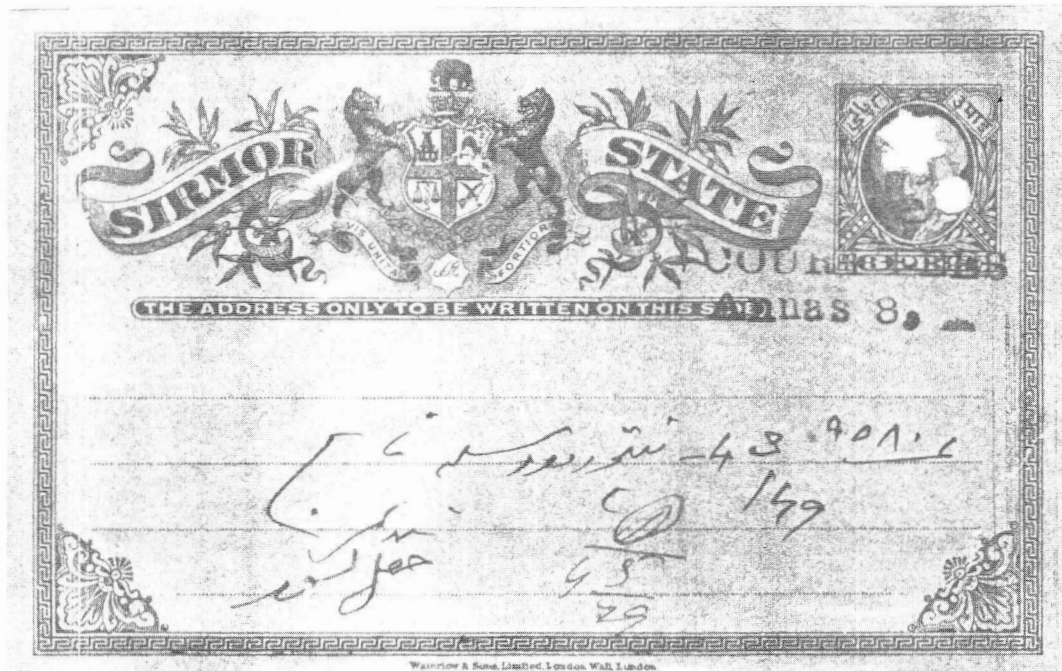


Figure 1. An 1897 postal card of Sirmoor (Simor) State overprinted for use as an 8 Annas Court Fees stamp.

Letters—Continued from Page 2

3. any other editorial correction or suggestions (including ideas for types of additional listings). It would be important to provide data that would support requests for change.
4. we would appreciate information on the sale of infrequently traded items, including the circumstances of the sale and price. Even with the vast amount of reading we do here, we cannot expect to be complete in our research. Your help is critical here.

We will integrate the information you provide with that from others, as well as that which has been researched by our own staff. As much as we would like to, we cannot guarantee that every one of your suggestions will be honored in full.

It is our intent to acknowledge your assistance through a

listing in the text (one list in each of the four Standard Catalogue volumes and a separate list for those who assisted with the *U.S. Specialized*). Such an acknowledgement would be made either if you assist us directly or put us in touch with a member and work under the explicit banner of the organization. We know that listings in the Scott Catalogue generate membership prospects.

Deadline for material to be considered for the 1990 edition is as follows: Volume 1—December 9, ... *U.S. Specialized*—May 26.

Thanks in advance for your consideration.

Sincerely,
Richard L. Sine
Editorial Director

8" in two lines of serified letters which were applied by letterpress. The stamp thus created was then signed and dated by the issuing officer. From a couple of examples now under examination, an eight annas value2 shows the date March 4, 1949, and the document on which it is affixed is dated the same. A second stamp with the value of one rupee is dated June 9, 1948, and the document to which it is attached is dated July 3, 1948. It is a matter of conjecture now whether the stamps were issued as adhesives or were affixed to papers first and thus issued as stamped paper to the purchaser. It is very interesting, however, to note that Sirmoor solved the problem of a revenue stamp shortage in a way which is unparalleled in philately. Incidentally these stamps are extremely scarce. The values recorded so far are 2 annas, 4 annas, 8 annas and 1 rupee.

Sirmoor's regular series of stamped paper was created by Waterlow & Sons of London. Fraser and Lowe in their excellent book on Waterlow Die Proofs note the master die for the stamped paper as number 871 dated 1885. The central arms was engraved separately and bears die number 872. The issue has its own interests in as much as that the stamps were recess printed and the value was printed by typography in a separate operation. The papers bear a "Waterlow & Sons/Limited" watermark in two lines or a monogram of a snake and a bundle of twigs. The following values are noted used: 4 annas mauve, 8 annas orange, 1 rupee purple, 2 rupees mauve, 4 rupees green, 5 rupees violet blue and 20 rupees brown. These stamped papers are noted used between 1915 and 1945 (1972 and 2002 Saka dates).



Figure 2. The revenue stamp imprint used by Sirmoor State on its stamped revenue paper. The same design was also used for adhesive stamps.

The same design (Figure 2) is also reported to be used for adhesive stamps of the following denominations: 4 pies, 1 anna, 4 annas and 8 annas.

Fraser and Lowe note that the stamp dies were copied and the stamps were subsequently printed in India by lithography. Since the India Security Press at Nasik did not have any lithographic printing capabilities such a job had to be done elsewhere, which was unlikely. Since neither stamps or stamped paper printed in India for this state is available at the moment for examination, it is difficult to confirm whether this design was printed in India by lithography or by typography.

When studying Indian Princely States revenue items, it is useful to also study the cancellation methods. The overprinted postal cards and the stamped papers were canceled either by a small circular punch of 4 mm diameter or a six pointed star or with both. This six pointed star is unique to Sirmoor.

ARA Regional Meeting Planned for G-P March Party

There will be a regional ARA meeting at the Garfield-Perry March Party according to Larry Cohn, ARA Treasurer and G-P Stamp Club member. The annual three-day show will be held March 10-12, 1989, at the Masonic Auditorium, E. 36th and Euclid Avenue in Cleveland, Ohio. This show was the site of our very successful 1987 convention.

There will be a meeting of revenueurs on Sunday, March 12

from 10:30 AM until 12 noon in the Band Room which is next to the exhibition hall holding the exhibits and bourse. It is expected that additional revenue oriented activities will also take place but are in the planning stage now. There will be seven to nine revenue dealers, either part time or full time, in the bourse. This show will also host the Spring Meeting of the American Philatelic Society.

What Are They?

The illustrated stamps are printed in shades of dark green, with numerals in vermillion. The young ladies are coiffed in theatrical or folkloric style of a time before 1914. Each has two names. The smaller, perforated 11.5, has "MARIE/16274/MARTHA," looking over her shoulder at us. On the larger is "IDA/102264/ILKA," she is pensive, and above her is the legend "KISS/SZE.RE.NC.SE.JE/NAGY." It is perforated 11.5 x 11 with straightedge. There are accents placed inside the letters of the center word. I think the stamps are lithogra-



phed and the numerals typographed.

Could they be lottery stamps? I suspect that there were more in different sizes comprising a Gallery of Beauty.

Victor Kreloff, ARA

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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.

M S Ashton 4631, 107 Ashworth Park, Knutsford, Cheshire WA16 9DQ, England, by Richard Friedberg.

Roy J Atkinson 4636, 3805 S Niagara Way, Denver, CO 80237, by Richard Friedberg. US.

Richard Avon 4632, by Secretary. US first 3 issues, proprietaries, ducks mint and on and off license, beers, newspapers.

Basil S Burrell 4635, 911 Huckleberry Lane, Glenview, IL 60025, by Herbert Portnoy. Canada (except telephone and telegraph).

Robert H Hardin 4633, 109 N Mid-America Mall, Apt 1512, Memphis, TN 38103, by Richard Friedberg. Collector/Dealer.

Richard G Huether 4639, Box R-7175, APONY 09184, by APS. State ducks, migratory bird hunting and conservation stamps.

Madhukar Jhingan 4638, Post Box 516, Republic of Nauru, by Secretary. Collector/Dealer, professional philatelist and consultant.

Harry Meier 4640, Box 369, Palmyra, VA 22963, by Kenneth Trettin.

Edward S Michniewicz 4641, RFD #8, Box 388, Concord, NH 03301, by Secretary. Revs and cinderellas of Poland, Russia, Germany, Austria and Hungary.

Everett W Ramsey 4642, 1033 Charlela Lane, Apt 212, Elk Grove Village, IL 60007, by Joel Rind. All US revs, M&M, officials and newspapers.

Ian Murray Simpson 4637, Box 1796, Winter Park, FL 32790, by Kenneth Trettin. Dealer, Michael Rogers, Inc.—everything, esp. foreign revs.

Benjamin Wallace 4634, 24917 Hazelmere Rd, Beachwood, OH 44122, by Larry Cohn. Israel revs.

Highest membership number assigned on this report is 4642.

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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

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

(Volunteers in unlisted countries sought, please contact the President.)

New Members

Numbers 4610-4623

Applications for Reinstatement

Douglas M Swisher 2875, Box 52701, Jacksonville, FL 32201, by Secretary. State revs., Br Empire revs.

Timothy G Wait 1949, 463 Valley Dr, #204, Maperville, IL 60540, by Richard Friedberg. US.

Deceased

Thomas Ward

Resigned

William G Jarchow

F C Kinsky

Bernard D Mayer, Jr

Edward M Peterson

G M Pujari

John Ruemer, Jr

Lawrence Silverman

Membership Summary

Previous membership total	1468
Applications for membership	12
Applications for reinstatement	2
Deceased	1
Resigned	7
Current membership total	1474

1988 Membership Directory Addendia

Inadvertently omitted:

Gersch, William, 27020 Cedar Rd. Apt 104-1, Beachwood, OH 44122.

Serious omission in address:

Kisner, Jacob, 254 Park Avenue South, Penthouse F, New York City, NY 10010.

Foreign Sales Notes

The Foreign Revenue Sales Department is adding *The Royal Cypher Labels of Great Britain, Ireland and the Colonies* by W.A. Barber and A.F. Brown to its listings (See review in September 1988 TAR). Price is \$18 postpaid. Only one copy of the Barber *Impressed Duty Stamps of Great Britain* remains at \$17—no more are available. Start the New Year right with circuit books from the Foreign Revenue Sales Department. Duane F. Zinkel, Sales Mgr., 2323 Hollister Ave., Madison, WI 53705.

FOR SALE TO FIRST ACCEPTABLE OFFERS!

Two of world's best State Revenue collections—
One-half century of avid collecting!

Comb's Collections (Estimated \$5,000 per State)

Paper stamps only, no licence or document.

Hubbard's Collections (Estimated \$20-\$30 each)

Same limits as Combs above, also no beer.

Hubbard's Large Stockbooks (Est. \$5-\$10G per

book) Excise and inspection stamps, paper only. Books separated as follows: A, CD, FG, I, KL, M, N, O, P, RS, T, UV, W (No beer stamps).

Estimates are based on current dollar worth 1/10 of 1950's value.

Satisfaction Assured or prompt refund.

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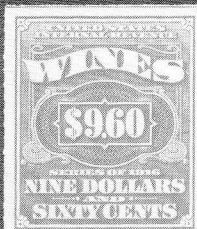
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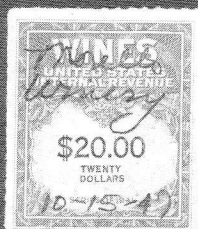
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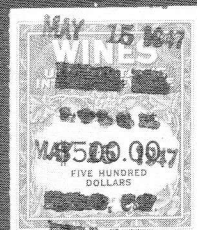
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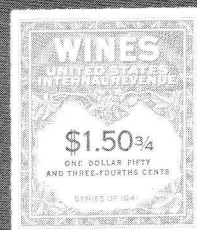
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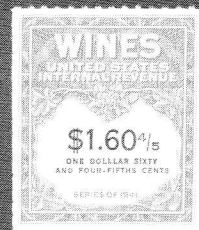
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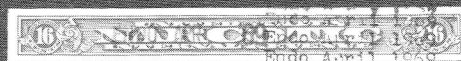
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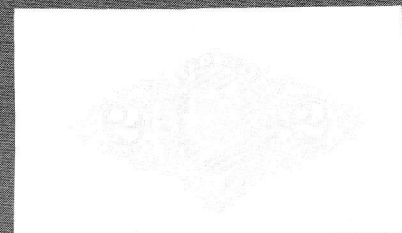
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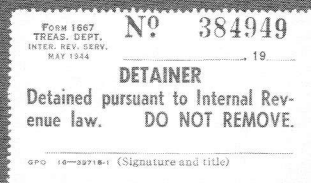
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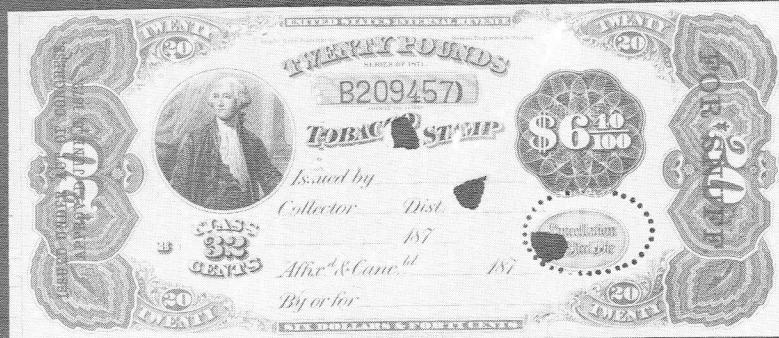
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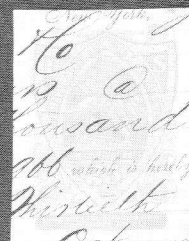
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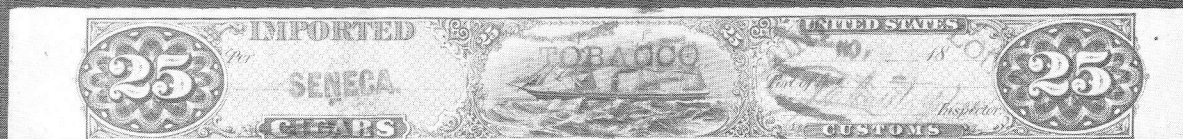
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MAIL AUCTION #39

CLOSING DATE: February 28, 1989

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 bid sheet 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	Mississippi Central Rail-road Co. stock certificate dated June 21, 1860, VF small size and simple	-----
2	R44c on Middleborough and Taunton Railroad Corp. stock certificate, Dec. 3, 1864, F-VF	----
3	R64b* F-VF original gum, pretty	PHOTO 40.00
4	R406 VF cut cancel	3.00
5	R430 VF cut cancel	4.50
6	R435 F-VF cut cancel	25.00
7	R0338 VF cut cancel	PHOTO 60.00
8	RE19* F straight edge at top	30.00
9	RE23 VG-F few short perfs	6.00
10	RE29* F	15.00
11	RE29 F-VF perfin	8.50
12	RE33* F-VF	3.50
13	RE36* F-VF	6.00
14	RE40 F small sealed tear	21.00
15	RE47* F	30.00
16	RE49* F-VF	6.00
17	RE51 F	15.00
18	RE61* F	6.00
19	RE63* F-VF	9.00
20	RE80 VF	3.00
21	RE83* VF	PHOTO 125.00
22	RE87* with gum	6.00
23	RE90 F-VF	4.00
24	RE96A F-VF	3.00
25	RE104 VF corner crease	10.00
26	RE106* VF	27.50
27	RE107 VF	7.50
28	RE127* VF	3.25
29	RE129 VF	4.00
30	RE134 F-VF	3.25
31	RE139* F-VF	8.00
32	RE142 F	3.50
33	RE150 F-VF perfin, light varnish	45.00
34	RE155 F small thin in top margin	27.50
35	RE159 F creases	8.00
36	RE160* VF	17.50
37	RE162 F-VF staple holes, light soiling, PHOTO	70.00
38	RE164 VF	30.00
39	RE166 VF	PHOTO 125.00
40	RE180* F-VF	15.00
41	RE183* F-VF	PHOTO 40.00
42	RE184* F-VF	20.00
43	RE186* F	12.00
44	RE191* F-VF	3.50
45	RE195* VF	PHOTO 40.00
46	RE196* block of twenty-five, F/VF, five with creases	87.50
47	RE196a* VF	PHOTO 40.00
48	RE198b VF perfin	20.00
49	RE199* F	3.50
50	RE200* F-VF	3.50
51	RE203 F	4.00
52	RFV2 F	PHOTO 35.00
53	RJA19 F-VF	15.00
54	RJA35 bogus overprint, F-VF	PHOTO -----
55	RJA37 VG	10.00
56	RJA41 F	12.00
57	RJA50b* VF	3.25+
58	RJA52b* VF	3.00+
59	RJA55a unwatermarked paper, VF thin, PHOTO	50.00
60	RJA55b* VF	2.50+
61	RJA60b* unwatermarked paper, VF	20.00+
62	RJA62b* VF	PHOTO 25.00+
63	RJA67a VF, E. L. & Co. precancel	15.00
64	RJA71b F-VF small faults	20.00
65	RK6 F	15.00
66	RK24 F	8.50
67	RK40 F-VF	PHOTO 55.00
68	RM3 cut square, F-VF, full document CV	110.00
69	RM128 XF strike on a VF estate inventory	110.00
70	RM153 VF strike on a promissory note	18.00
71	RM167 F-VF strike on a promissory note	110.00
72	RM558 XF strike on a VF import certificate for Young Hyson Tea	22.50
73	RM575 F strike on a F-VF import certificate for Hyson Skin Tea	60.00
74	RN-A1 on a Phelps, Dodge & Co. receipt, VF	50.00
75	RN-B5 on a Dater, Timpson, NY check, VF	25.00
76	RN-P1, VI obliterating W2, Dubuque & Sioux City Railroad bond, VF	135.00
77	RN-T6 cut square, VF	PHOTO 50.00
78	RN-U1 cut square, stamp redeemed, VF	4.00+
79	RN-V4* stamp redeemed on complete North America Life Insurance Co. policy, 4 inch repaired tear in doc., F-VF	125.00
80	RN-V6* stamp redeemed on complete North American Life Insurance Co. policy, 11 inch repaired tear in doc., irregular borders	450.00
81	RN-W2 cut square, VF	10.00
82	RN-X7 proof on thick wove paper, VF	PHOTO -----
83	RV2* F	12.50
84	RV3* F-VF	11.00
85	RV4* F	12.50
86	RV5* VF	11.00
87	RV7* VF	20.00
88	RV7 VG-F stains	10.00
89	RV10 VG soiled	10.00
90	RV17* F-VF	12.50
91	RV19* VF	22.50
92	RV20* VF	37.50
93	RV22 F soiled, straight edge at bottom	10.00
94	RV27* F	25.00
95	RV29* VF	20.00
96	RV33* VF	PHOTO 30.00
97	RV37* F	20.00
98	RV38* VF	17.50
99	RV40* VF	15.00
100	RV41* F-VF	12.50
101	RV52* VF	12.00
102	RV53* VF	8.00
103	RY2 F-VF	PHOTO 120.00

BEER STAMPS - Priester Catalogue Numbers

TAXPAIDS - Springer Catalogue Numbers

104	BEER 410* VF crease	PHOTO 25.00
105	-223 VF	3.00
106	CIGARETTE TB33b F-VF	1.50
107	CIGARS TC457a sheet of 10, VF	250.00
108	-TC500b unlisted, VG scissor cut	-----
109	SMALL CIGARS TD22b F small faults	8.00
110	SNUFF TE24 VF punched remainder	20.00
111	-TE26 VF punched remainder	PHOTO 35.00
112	-TE53 VF small thin & tear	5.00
113	-TE174A VF punched remainder	25.00
114	-TE735a F-VF	2.50
115	-TE833a F scissor cut	12.50
116	-TE848a F-VF crease	7.50
117	-TE918a VF creased	8.50
118	-TE922a VF	4.50
119	-TE923a VF two sealed tears	8.00
120	-TE936a VF thin	5.00
121	-TE955a VF thin	3.50
122	TOBACCO TF72E VF punched remainder	25.00
123	-TF78E VF punched remainder	32.50
124	-TF84A VF punched remainder	6.50
125	-TF91A VF punched remainder	27.50
126	-TF123B VF punched remainder	12.50
127	-TF124B VF punched remainder	12.50
128	-TF147B VF punched remainder	12.00
129	-TF162 VF punched remainder	10.50
130	-TF182C F small faults	14.00
131	TOBACCO STRIPS TG4 VF few small faults	11.00
132	-TG16A VF full repaired tear	17.50
133	-TG36 F couple small thins	8.00
134	-TG70B F-VF creases, couple thins	12.50

135	TOBACCO OR SNUFF FOR IMMEDIATE EXPORTATION Series of 1878, vignette of Jackson, VF punched remainder	-----
136	CIGARS FOR EXPORTATION Series of 1878, vignette of Jackson, VF punched remainder	-----
137	RECTIFIED SPIRITS Series of 1872, green & black on violet silk paper, VF punch rem.	-----
138	SPECIAL BONDED WAREHOUSE STAMP FOR RE-WAREHOUSING GRAPE BRANDY Series of 1877, F-VF punched remainder, stain in stub	-----
139	WHOLESALE LIQUOR DEALERS STAMP Series of 1878, 5 gallons on green silk paper, VF punched remainder	-----
140	DISTILLED SPIRITS Series of 1910 90 gallons with red ovpt "CLASS A, NONBEVERAGE", faulty with 2 large corner nicks, soiled	-----
141	-Series of 1940 1 gallon brown on blue, F thins, varnished	-----
142	-Series of 1940 40 gallons brown on blue, F-VF staple holes, light varnish	-----
143	--Series of 1940 100 gallons brown on blue, F staple holes, creases, margin tears, varnish	-----
144	DISTILLED SPIRITS FOR EXPORTATION Series of 1878, VF punched remainder	-----
145	ALCOHOL WAREHOUSING STAMP case stamp, used in 1947, F	-----
146	-Series 1960 bottle strip F-VF, creases, couple thins	-----
147	DISTILLED SPIRITS BOTTLE STRIPS Series 112, Bureau of ATF red strip, multiple of four cancelled "CA-I-1070", VF	-----
148	DISTILLED SPIRITS BOTTLED IN BOND Series of 1911, 3 gallons in 48 bottles, 3 page group with stub, case stamp and 48 bottle stamps, F-VF	-----
149	FERMENTED FRUIT JUICE 13 oz olive, F-VF pulled perf	10.00
150	-29 oz brown, F-VF large thin	PHOTO 25.00
151	-32 oz orange-red, F small abrasion	20.00
152	USIR DETAINER stamp, F-VF	PHOTO -----
153	LOCK SEAL Priester #95, usual faults from use	7.50
154	SPECIAL TAX STAMP Retail Liquor Dealer 1909, VF tack holes, folds	-----
155	-Retail Liquor Dealer 1952, F-VF	-----
156	U. S. DEPT OF INTERIOR Trailer Permit, \$1 rose, F-VF	PHOTO -----
157	U.S. DEPT OF AGRICULTURE Meat Inspection Stamp, Wilson sign, Goes Litho Co., F-VF creases, small faults	-----
158	FOOD ORDERS Springer 2G7, 8*, F	3.25
159	CUSTOMS CIGARS TCC27 handstamped "TOBACCO" and "CIGARS" obliterated, F	PHOTO -----
160	CUSTOMS IMPORTED WINE AND MALT LIQUORS Series of 1891, VF mint with stub	-----
161	CUSTOMS BAGGAGE INSPECTION black, VF	PH -----
162	ALASKA 1954-5 Res. Fishing License stamp, \$1 blue on pink, VF mint	-----
163	-1954-5 Non-Res. Fishing License stamp, \$3 blue on orange, VF mint	-----
164	CALIFORNIA Bill of Lading stamps, 1858-61 issue, 25 diff unused without controllers ovpt, most on white paper, F-VF few faults	-----
165	PHILIPPINE ISLANDS Warren #W-749 full sheet of 21, F-VF wax paper adhering on back	3.15
166	-W-751 full sheet of 21, F-VF wax paper	10.50
167	-W-752 full sheet of 21, F-VF wax paper	21.00
168	-W-753 full sheet of 21, F-VF seven stamps with a crease, some tropical stains	31.50
169	-W-755 full sheet of 21, VF eight stamps with a crease	105.00
170	USA-VERACRUZ, MEXICO Stevens #US6* without talon, F thin	12.50
171	-US39AB, 40A, 42A, all mint, F	4.25
172	WELLS FARGO & CO. express frank, 1907 brown booklet pane of 2, VF	PHOTO -----
173	WESTCOTT EXPRESS CO. frank, brown, VF booklet pane of 4, VF	PHOTO -----
174	NATIONAL ASSOCIATION OF COMMERCE & LABOR 1¢ blue & black Industrial stamp, F-VF crease	PHOTO -----
175	-2¢ dark & light brown, VF	PHOTO -----
176	-5¢ dark & light green, F-VF	PHOTO -----
177	-10¢ orange & brown, F	PHOTO -----
178	FORBES THOMAS & CO. 5¢ blue Savings Stamp VF	PHOTO -----
179	-same, 10¢ green, VF	PHOTO -----
180	STAMP SAVINGS SYSTEM, 5¢ green, F	PHOTO -----
181	-same, 10¢ blue, F	PHOTO -----
182	WABASH RAILROAD 1000 mile Advertising ticket, about 200 miles remain, issued 1893, interesting folder	-----

Member's Ads

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

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

Wanted: Washington Sportsmen's Council, 1956, 1958—\$12 each, 1957—\$5; Upland Bird 1975-6, 1978-9, 1979-20—\$35 each; Archer and/or Muzzle Loading Rifle 1971-2 to 1977-8, 1978 to 1982—

\$25 each; Hound 1982-3—\$25; Elk Resident 1951, NonResident 1947 to 1954, 1956—\$15 each. David Curtis, 1806 Sycamore, Killeen, TX 76543. *648*

Collector Wants to Buy or Trade old stock certificates with or without revenues. Henry Hinck, 10800 Lakeview, Hayden, ID 83835. *649*

Wanted: Russian Revenues (Fiscals), Vignettes (labels), and Zemstvos (Locals). All periods; Imperial, Civil War States/Armies, and Soviet. Singles, on piece, on covers, on documents, preprinted or watermarked on revenue paper, etc. Will purchase or exchange. Also invite correspondence from advanced collectors of like materials. Martin Cerini, 21 West 12th St., Hunt. Sta., NY 11746. *650*

Friendly Trade! Will give two foreign revenues my choice for each SCANDINAVIAN AREA revenue and/or cinderella sent me. Always better for better. No damaged either way. Finland revenues/labels espe-

cially welcomed. Jacob Kisner, 254 Park Avenue South, PHF, New York, NY 10010. *651*

License Plates Wanted, Chauffeurs Badges, Disabled Veterans key chain tags, Auto Registration Windshield stickers, Bicycle Side-path Tags, auto related items, books detailing auto registrations. Dr. Edward Miles, 888-8th Ave., NYC, NY 10019. *652*

M&M Collectors—Am looking to hear from you. Want to help you fill those empty spaces, find that elusive item and/or upgrade. Personalized service is offered. Please write: Gene R. Gauthier, P.O. Box 2548, Oshkosh, WI 54903. Am also interested in purchasing anything and everything in U.S. Revenues, Taxpays, RN's, documents, etc., etc.

Wanted—Palestine and Holy Land revenues. Need good items—specimens, errors, documents, etc. Will pay high price or trade. Chester S. Callen, 27 Marmon Terrace, West Orange, NJ 07052. *654*

RN & RM Collector Needs the Following Stamps on Document:

RMs:

305/25	468A	514
451	480A	552
452	488A	553
454	501	554
455	503	559
458	508	562
459	512	

RNs:

C15	L13	T2
C23	M4	U5
D5	O2	U7
H5	Q2	U9
J9	R2	V5
L6 Olive	R7	

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historical study of these
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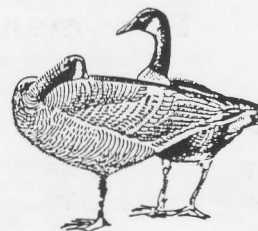
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California 1971 Pintails	\$400.	Illinois 1977-81 Price Each	60.		
California 1972 Canvasbacks	1,600.	Maine 1985 Eiders	30.		
Florida 1979 Teal	100.	Michigan 1977 Canvasbacks	225.		
Illinois 1975 Mallards	400.	Missouri 1979 Canada Geese	600.		
Illinois 1976 Wood Ducks	125.	Missouri 1980 Wood Ducks	100.	Ohio 1984 Teal	20.
		Missouri 1981 Lesser Scaup	40.	Oklahoma 1980 Pintails	20.
		Nevada 1979 Canvasbacks	30.	Oklahoma 1981 Canada Geese	15.
		New Hampshire 1983 Wood Ducks	100.	South Carolina 1982 Wood Ducks	40.
		New Hampshire 1984 Mallards	75.	South Carolina 1982 Mallards	60.
		New Hampshire 1985 Teal	60.	South Carolina 1983 Pintails	30.
		North Dakota 1982 Canada Geese	75.	Tennessee 1979 Mallards	100.
		North Dakota 1983 Mallards	30.	Tennessee 1979 Non-resident	800.
		Ohio 1983 Mallards	45.	Texas 1983 Widgeons	125.



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**US & Worldwide
Stamps & Postal History**

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March 23-25, 1989
Collector's Club, New York City

Auction No. 196
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