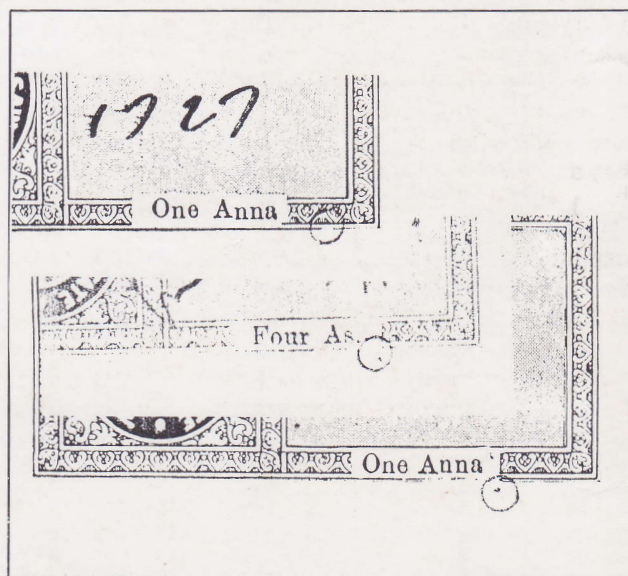


# The American Revenuer

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The ARA announces  
publication of the book the *Second Federal Issue 1801-  
1802*. More, inside, page 61.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

April, 1989

Volume 43, Number 4  
Whole Number 414

# Officials • Newspapers • Private Die Match

## OFFICIALS

1. O2	F-VF, Sht Pf@L, NG	16.00
2. O2	F-VF, OG	30.00
3. O3	Blk-4 (1 NP) VF	95.00
4. O3	VF, OG, Hr, Fresh	32.00
5. O3	F, OG, HR	14.00
6. O3	F, NG	10.00
7. O4	Blk 4, F-VF (Dull Pf UL) OG	80.00
8. O5	VF, OG, Fresh	70.00
9. O5	VF-PT, OG (spot on bk)	45.00
10. O6	VF-XF, NG	76.00
11. O6	Blk 4, F, OG (Reinf Pf)	275.00
12. O6	F, NG	49.00
13. O7	Blk 4, F+, OG, Occ spt UR	225.00
14. O7	F+, NG	45.00
15. O8	Blk 4, F, OG	250.00
16. O8	VF-XF, OG, Choice, Gold shade	90.00
17. O8	F-VF, 3 Jumbo mgns, NG	58.00
18. O9	VF, OG, LH, Fresh, PF Cert	165.00
19. O9	F-VF, OG	90.00
20. O9	F-VF, NG	69.00
21. O9	F, NG	59.00
22. O9	Blk 4, F, OG	350.00
23. O11	VF, OG, HR (T-Th)	64.00
24. O12	F-VF, Pt. OG	85.00
25. O13	F-VF, NG	125.00
26. O13	F, OG	125.00
27. O15	VF, OG, Fresh	12.00
28. O15	VF, NG	10.00
29. O15	JF, OG	5.00
30. O16	F-VF, OG	8.00
31. O16	VF, NG	8.00
32. O16	VF, OG	12.00
33. O16	F, OG	7.00
34. O17	Blk of 4, F+, OG	54.00
35. O17	F-VF, Pt. OG	10.00
36. O17	F+, NG	7.00
37. O19	VF, OG, Fresh	15.00
38. O20	VF, OG (Cpl N Pf@R)	14.00
39. O22	F+, OG	18.00
40. O25	Blk of 4, F-VF, OG	125.00
41. O25	F (regum)	17.00
42. O26	VF, OG, HHR	31.00
43. O27	F-VF (regum)	31.00
44. O28	F-VF, NG	24.00
45. O29	Blk of 4, F-VF, OG, HR	175.00
45a. O29	F+, Pt OG	25.00
46. O30	VF, OG, HR, Fresh	35.00
47. O33	VF, NG	125.00
48. O33	F-VF, OG	125.00
49. O35	F-VF, NG	16.00
50. O38	VF+, OG, HR	16.00
51. O34	F-VF, OG	48.00
52. O47	F-VF, Pt OG	5.00
52a. O47	F, OG	5.00
53. O49	F-VF, OG, NH	5.00
54. O49	VF-XF, OG, NH, Choice	9.00
55. O50	F, OG	5.00
56. O51	VF-XF, NG	22.00
57. O52	F+, NG	8.00
58. O58	VF-XF, OG, VLH	95.00
59. O58	VF, OG	85.00
60. O59	F, NG (minor flts)	9.00
61. O59	F-VF, NG	15.00
62. O59	F-VF, Pt OG	21.00
63. O63	F-VF (crease RG)	25.00
64. O65	F, OG (Sht PF@L)	60.00
65. O66	XF, NG, Great Color	90.00

66. O67	F, NG	110.00
67. O72	Blk 4, F (Cpl Sht Pf), OG	40.00
68. O72	Blk 8, F+, NG	90.00
69. O73	VF+, OG	18.00
70. O73	Blk 4, VF, OG, HHR	60.00
71. O73	Blk 4, F, NG	45.00
72. O74	Blk 4, F, OG	30.00
73. O74	VF, OG	10.00
74. O74	F, OG, NH	15.00
75. O74	VF, OG, NH (1 sht pf)	25.00
76. O75	F-VF, OG	10.00
77. O76	Blk 4, F-VF, OG, HR	110.00
78. O77	VF, OG	30.00
79. O77	Blk 4, F-VF, OG	110.00
80. O78	F+, (regum), Fresh	18.00
81. O79	F-VF (regum)	18.00
82. O79	F, NG	14.00
83. O79	F-VF, OG	23.00
84. O79	VF, OG, (Vert Cr)	15.00
85. O80	F-VF, NG	75.00
86. O81	VF, OG	40.00
86a. O81	XF Centering (Regum)	37.00
87. O81	F-VF, NG	31.00
88. O83	VF (Regum)	30.00
89. O83	F+, OG	35.00
90. O83	F, OG, NH	40.00
91. O83	Blk 4, F-VF, OG	150.00
92. O84	F-VF, NG	25.00
93. O85	F (T-Th) NG	15.00
94. O86	F-VF, OG	150.00
95. O87	VF, OG, HHR	29.00
96. O88	F-VF, OG	12.00
96a. O88	Blk 4, F-VF, OG	55.00
97. O89	F-VF, OG, HR	27.00
98. O90	Blk 8 w/full imprint (Cont. Bank Note) F, OG	125.00
99. O90	Blk 4 w/pl#87, F-VF, OG	50.00
100. O90	F, NG	6.00
101. O90	F-VF, OG (Occ spot on neck)	6.00
102. O91	Blk 4, F, OG, HR	42.00
103. O91	F, NG	6.00
104. O91	F (Regum)	6.00
105. O91	F, OG	8.00
106. O91	F-VF, NG	8.00
107. O92	Blk 4, F, OG	35.00
108. O92	F-VF, OG	10.00
109. O93	VF, OG	28.00
110. O93	Blk 4, VF, OG	90.00
111. O93	VF, OG, HR	24.00
112. O95	Blk 4, F-VF, OG	395.00
113. O96	VF-XF, OG (Pincot Exp)	75.00
114. O99	F, OG, NH	3.00
114a. O100	Blk 4, F-VF, OG (Reinf. pf)	75.00
115. O100	Blk 4, F, OG	90.00
116. O102	VF, NG	75.00
117. O113	F+, NG (Cpl Dull Pf)	225.00
118. O118	Blk 4, F-VF, OG	60.00
119. O119	F, OG, NH	15.00
120. O120	F-VF, NG	20.00
121. O122	VF, OG, LH	65.00
122. O123	F-VF, OG	60.00

## NEWSPAPER

123. PR1	F-VF, No gum-as issued (NGAI)	100.00
124. PR2	XF, NGAI	60.00
125. PR2	XF, NGAI, SE@B	40.00
126. PR2	F-VF, NGAI	40.00
127. PR3	Orange red, T-Th, T, Scratch, F-VF	32.00

128. PR3	Carmine red, F-VF	50.00
129. PR4a	Dark blue, VF	30.00
130. PR9	VF, NG	6.00
131. PR14	VF, NG	25.00
132. PR16	VF, OG, HR	30.00
133. PR16	VF, regum	25.00
134. PR18	F, OG	28.00
135. PR23	VF, NG	60.00
136. PR63	F, OG	20.00
137. PR77	F-VF, OG, LH	120.00
138. PR78	F-VF, OG, T-Th	125.00
139. PR88	VF-XF, regum	160.00
140. PR88	F, Pf flts	60.00
141. PR90	F-VF, OG	45.00
142. PR107	F+, OG, Pt HR	78.00
143. PR107	F+, OG, VLH	90.00
144. PR108	VF, NG	135.00
145. PR112	VF, Flts LL (Pinchot Exp)	275.00
146. PR123	VF-XF, Vert Cr, OG, NH	20.00
147. PR123	F-VF, OG, LH	18.00
148. PR124	VF, OG, LH	20.00
149. PR125	XF, OG, NH, Gem	25.00
150. PR127TC-3	XF	35.00
151. RN-B1a NY	used both sides, F-VF	30.00
152. RN-B13 NY	F-VF	70.00

## PRIVATE DIE MATCH

155. RO2b	VF, 1 Sht Pf, Sharp, Fresh	75.00
156. RO5a	F, 2 Lge Mgns, T-Th, Min Flts, Fresh	35.00
157. RO6b	VF, 3 lge Mgns, Srp, Frh, Snd	12.00
158. RO6c	VF, T-Th, Sharp, Fresh	15.00
159. RO6c	VF, Srp, Frh, Snd, Choice	45.00
160. RO6d	F-VF, Sharp, Fresh, Sound	9.00
161. RO7d	VF, Top mgn copy, Sharp, Fresh, Sound, Choice	45.00
162. RO9b	F, Rgh Pf, Str@B	3.00
163. RO9b	VF, Sharp, Sound	6.00
164. RO9c	XF, Srp, Frh, Snd, Gem	25.00
165. RO9d	VF, Min Blem on Face, Fresh	5.00
166. RO9d	F-VF, Pt Imprint, Sharp, Fresh, Sound, Choice	10.00
167. RO11a	VF, Lovely copy, OG, Sharp, Fresh, Sound	650.00
168. RO12a	F-VF+, Sharp, Fresh, Sound	50.00
169. RO12a	F, Sharp, Fresh, Sound	40.00
170. RO15d	VF, T-Th, Sharp, Fresh	20.00
171. RO15d	VF, Srp, Frh, Snd, Choice	35.00
172. RO16a	F, Th, Sharp	35.00
173. RO16a	F+, Sharp, Fresh, Sound	50.00
174. RO17a	F-VF, Sharp, Fresh, Sound	35.00
175. RO17a	F-VF, T-Th, Sharp	12.00
176. RO17a	F, NPf@T, Th	7.00
177. RO17b	VF, T-Th, Sharp, Fresh	3.00
178. RO17c	F-VF+, Sharp, Fresh, Sound	30.00
179. RO17d	F-VF, Sharp, Fresh, Sound	4.00
180. RO19a	F-VF, Sharp, Fresh, Sound	200.00
181. RO19b	VF centering, Faults	40.00
182. RO20a	F-VF, Sharp, Fresh, Sound	35.00
183. RO20a	VF, Sharp, Fresh, Sound	45.00
184. RO22b	VF, T-Th, Only 29 reported, Sound, Fresh	170.00
185. RO23a	F, InP@B, Sound	70.00
186. RO23b	4 Clr Mgns, VF, 1 PPf@T, TH	15.00
187. RO23b	VF, Sharp, Fresh, Sound	75.00
188. RO24b	F-VF, Th	3.00
189. RO24b	Blk 4, F-VF, Srp, Frh, Snd	30.00
190. RO24b	Hr Pair, F-VF, Srp, Frh, Snd	15.00
191. RO24b	F-VF, Tall St, Srp, Frh, Snd	7.00
192. RO26b	F-VF, Sharp, Fresh, Sound	8.00

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# Officials • Newspapers • Private Die Match

193. RO26c	Blk 4, XF, Gem, Sharp, Fresh, Sound ..... 125.00	243. RO66a	F-VF, Sharp, Fresh, Sound ... 55.00	292. RO85b	VF-XF, Pristine, Srp, Frh, Snd 80.00
194. R28a	VF, Sharp, Fresh, Sound ..... 35.00	244. RO66a	VF, Sharp, Fresh, Sound ..... 70.00	293. RO86c	VF, Cpl P Pf, Sharp, Fresh ..... 75.00
195. RO28a	F, 2 Jumbo mgns, 1 NP, Sharp, Fresh ..... 20.00	245. RO66b	F-VF, Deep Blue, 1 Sht Pf@L, Sharp, Fresh ..... 4.00	294. RO87a	F, 2 Lge Mgns ..... 4.00
196. RO30b	F-VF, Sharp, Fresh, Sound .. 70.00	246. RO66u	VF, T-Th, Beautiful Color, Sharp, Fresh, Sound ..... 210.00	295. RO87b	F, Sharp, Fresh Sound ..... 5.00
197. RO30b	F, Perf Flaws, Sharp ..... 30.00	247. RO66e	Exp Silk, VF, Srp, Frh, Snd 225.00	296. RO87b	F-VF+, N Pf, Sharp, Fresh ..... 7.00
198. RO30	F, 1 NPf, Sharp, Fresh ..... 40.00	248. RO67b	XF, Gem, Srp, Frh, Snd ..... 30.00	297. RO88a	F-VF, Sharp, Fresh Sound ..... 35.00
199. RO31b	F-VF, Proof-like App, Sharp, Fresh, Sound ..... 15.00	249. RO68a	VF, T-Th, Great Color, Fresh, Only 30 Reported ..... 150.00	298. RO88b	F, Sharp, Fresh Sound ..... 6.00
200. RO31b	XF, Gem, Srp, Frh, Snd ..... 25.00	250. RO69b	VF, Proof-like appear, Sharp, Fresh, Sound ..... 75.00	299. RO88b	F-VF, Sharp, Fresh Sound ..... 8.00
201. RO31b	F, Sharp, Fresh, Sound ..... 10.00	251. RO69b	F-VF, Proof-like appear, Sharp, Fresh, Sound ..... 50.00	300. RO89c	VF, T-Th, Sharp, Fresh ..... 60.00
202. RO33b	VF, Srp, Frh, Snd, Choice . 175.00	252. RO67b	F, T Tone Spt, Sharp, Fresh .... 7.00	301. RO89a	F-VF, Seal T-Tr, Sharp, Fresh 40.00
203. RO33b	VF-XF, T-Th, Very Sharp, Fresh ..... 145.00	253. RO70d	F, Hz Cr@UL, P Pf@R, Bright Color ..... 20.00	302. RO89b	F-VF, Few Tone Stns ..... 25.00
204. RO33c	OX, T-Th, Srp, Frh, Snd ..... 160.00	254. RO71a	VF, Few T Tone Spts, Great Color, Sharp, Fresh, Only 38 reported ..... 385.00	303. RO90a	F-VF, Thin, P Pf@T, Srp, Frh 48.00
205. RO33d	Hz Pair, XF, Pristine, Sharp, Fresh, Sound ..... 80.00	255. RO72d	F, Cpl NP, Sld Tr@B, T-Th, Sharp Color ..... 25.00	304. RO91b	F-VF, 3 Lge Mgns, T-Th, Sharp, Fresh ..... 115.00
206. RO35a	F-VF, Cpl NPf, Sharp, Fresh . 10.00	256. RO73a	F, Wrnk, Sharp ..... 15.00	305. RO92b	VF-XF, Cpl Dull Pf ..... 25.00
207. RO35a	F-VF, Sharp, Fresh, Sound ... 18.00	257. RO73c	VF Cent, 1 NP@T, Tiny Spot, Sharp, Fresh ..... 10.00	306. RO92c	F, Few Pf Flaws ..... 3.00
208. RO35b	XF, Gem, Srp, Frh, Snd ..... 22.00	258. RO73c	F-VF, 3 Jumbo mgns, T-Th, Sharp, Fresh 15.00	307. RO92c	F-VF, OG, Very Srp, Frh, Snd 15.00
209. RO39d	VF, Srp, Frh, Snd, Choice . 265.00	259. RO73d	VF, Sharp, Fresh, Sound ..... 5.00	308. RO94b	VF, T-Th, SE Mgn ..... 58.00
210. RO40d	VF, Lge Mgns, Rgh Pf, T-Th ... 39.00	260. RO74d	Roul, VF, Srp, Frh, Snd ..... 50.00	309. RO94d	VF-XF, Gem, Srp, Frh, Snd 120.00
211. RO41b	VF, SE@L ..... 15.00	261. RO75d	F-VF, Ragged Pf, Srp, Frh .... 10.00	310. RO94c	VF-XF, SE Mgn, Very Sharp, Fresh Sound ..... 225.00
212. RO42b	F-VF, SE@L, Sharp, Fine ..... 4.00	262. RO75dr	Die II, VF, Cpl Tone Spt, Sharp Fresh ..... 35.00	311. RO95b	F-VF, Th, Sharp, Fresh ..... 19.00
213. RO43a	F-VF, T-Th, Very Sharp Color for this issue, Choice Appr for this Rarity, Only 17 Reported of which only 4 are Sound. ... 795.00	263. RO76a	F-VF, Sharp, Fresh, Sound ... 45.00	312. RO95b	VF, Srp, Frh, Snd, Choice ..... 60.00
214. RO44a	Blk 4, F-VF, Cpl Dull Pf@B, Srp, Frh, All Perfs intact .... 195.00	264. RO77a	VF, Lt Shade, Sharp, Fresh, Sound, Choice ..... 85.00	313. RO98a	VF, Few Pf Flts, HC "T.G. 1867" ..... 15.00
215. RO45a	F, Very Sharp Color, Fresh, Sound. Only 13 reported. ... 595.00	265. RO77a	F, Deep Blue, Scis. Cut on Bk only, Th ..... 25.00	314. RO98a	F-VF, Repr Tr@R, Srp, Frh ... 12.00
216. RO47d	XF, Gem, Srp, Frh, Snd ..... 75.00	266. RO77a	F-VF, T-Th, PSE Certif, Sharp, Fresh ..... 45.00	315. RO98a	F-VF, Th, Sharp, Fresh ..... 15.00
217. RO47d	F-VF, Sharp, Fresh, Sound ... 35.00	267. RO77a	F, Sharp, Fresh, Sound ..... 38.00	316. RO98b	F-VF, Th, Wrnk, Sharp ..... 7.00
218. RO49a	F-VF, Proof-like Appr, Sharp, Fresh, Sound ..... 75.00	268. RO77b	F-VF, Few Pf Flts, Th, Deep Color ..... 4.00	317. RO98b	F-VF, Th@B, Sharp, Fresh ..... 9.00
219. RO49a	F-VF, Toned, Sound ..... 15.00	269. RO78b	F-VF, Sharp, Fresh, Sound ..... 5.00	318. RO98b	F-VF, Lt Green, Pf Flts, Sharp, Fresh ..... 10.00
220. RO49b	F-VF, T-Th, Sharp, Fresh ..... 6.00	270. RO78b	VF, Sharp, Fresh, Sound ..... 9.00	319. RO98b	VF, Srp, Frh, Snd, Choice ..... 50.00
221. RO49d	F-VF, Vert Strip 3, Sharp, Fresh, Sound ..... 450.00	271. RO78b	Hz Pair, F-VF, Perf Flts, Sharp, Fresh ..... 8.00	320. RO99b	F-VF, Sharp, Fresh Sound ..... 5.00
222. RO52a	XF, Usual Fold, Full wrap, Few Tone Spots, Fresh ..... 50.00	272. RO78c	F-VF, Thin, Sharp, Fresh ..... 10.00	321. RO99c	VF, 2 Lge Mgns, Sharp, Fresh Sound ..... 35.00
223. RO52a	XF, Usual Fold, Full Wrap, Few Tone Spots, Lower Left Corner: Part of the Printing is Missing Variety, Fresh ..... 95.00	273. RO78d	VF, Th, Lge Mgns, Fresh ..... 3.00	322. RO99c	F-VF, Sharp, Fresh Sound ..... 27.00
224. RO56a	VF, Usual Fold, Full Wrap, Sharp, Fresh, Sound ..... 10.00	274. RO78d	F-VF+, Sharp, Fresh Sound ..... 6.00	323. RO99c	F, Clip Perf, Th, Wrnk ..... 6.00
225. RO57c	VF, Sld Tr, Very Sharp, Fresh 17.00	275. RO80b	VF, Sharp, Srp, Frh, Snd ..... 45.00	324. RO99d	VF Cent, Thins ..... 15.00
226. RO59a	VF, 1 N Pf@B ..... 48.00	276. RO80b	F-VF, Th@T, Sharp, Fine ..... 17.00	325. RO11a	F-VF, Sharp, Fresh Sound ..... 95.00
227. RO59a	1 Sht Pf@T, Sharp, Fresh ..... 75.00	277. RO80c	F-VF, Clip Pf, Lge St, Srp, Frh 40.00	326. RO100b	F-VF, Sharp, Fresh Sound ..... 95.00
228. RS59a	F-VF, 1 N Pf@R, Srp, Frh ..... 35.00	278. RO80c	VF, Cpl Tiny Flts, Srp, Frh ..... 75.00	327. RO101a	Cxl, F, Th ..... 55.00
229. RO59b	F-VF, T-Th, 1 Sht Pf@R ..... 40.00	279. RO80d	F-VF, N Pf@R, T-Th, Sharp, Fresh ..... 25.00	328. RO101a	Cxl, F-VF, 1NP ..... 50.00
230. RO61b	VF, T-Th, Srp, Frh, Tall stamp 80.00	280. RO81b	F-VF, Sld Tr, Cpl NP, Sharp, Fresh ..... 35.00	329. RO103b	F-VF, Red Cxl, Sharp, Fresh, Sound ..... 20.00
231. RO61b	F, Sharp, Fresh, Sound ..... 50.00	281. RO82b	F, Sharp, Fresh Sound ..... 8.00	330. RO103b	VF, 4 Cr Mgns, Red Cxl, Sharp, Fresh Sound ..... 40.00
232. RO62b	VF, Sharp, Fresh, Sound ..... 5.00	282. RO82b	F, T-Th, Sharp, Fresh ..... 4.00	331. RO104b	F-VF, Sharp, Fresh Sound, Blk Cxl ..... 15.00
233. RO62b	XF, Gem, Srp, Frh, Snd ..... 10.00	283. RO83b	F-VF, Sharp, Fresh Sound ..... 12.00	332. RO104b	F, T, Wrnk ..... 7.00
234. RO62c	F-VF, T-Th, Sharp, Fresh ..... 15.00	284. RO82c	VF, Th, Sharp, Fresh ..... 15.00	333. RO104b	F, Th@B, Sharp, Fresh, Sound, Choice ..... 95.00
235. RO62c	VF+, Srp, Frh, Snd, Choice ... 48.00	285. RO82c	F-VF, Th, Cpl NP, Srp, Frh .... 10.00	334. RO105a	F-VF, Sharp, Fresh Sound ..... 10.00
236. RO62d	F-VF, Occ Spot o/w Sharp, Fresh, Sound ..... 3.00	286. RO82c	VF, Sharp, Fresh Sound ..... 24.00	335. RO105b	F, Red Cxl, P Pf, Th, Sharp, Fresh ..... 12.00
237. RO62d	VF, Deep Color, Srp, Frh, Snd 80.00	287. RO82d	VF-XF, T Tr Sealed, Sharp, Fresh ..... 10.00	336. RO105b	VF, 1 P Pf@T, Sharp, Fresh . 20.00
238. RO63d	F-VF, Sharp, Fresh, Sound, Scarce, only 23 reported ... 375.00	288. RO82d	F-VF, Sharp, Fresh Sound ..... 15.00	337. RO106c	VF, Srp, Frh, Snd, Choice . 185.00
239. RO64d	F-VF, OG, Srp, Frh, Snd ..... 12.00	289. RO84a	F-VF, Tone, P Hole ..... 30.00	338. RO107a	VF, T Spt, T-Th, Sharp, Fresh 85.00
240. RO64b	VF, Srp, Frh, Snd, Pristine ..... 20.00	290. RO85b	VF, Heavy Th ..... 30.00	339. RO107a	F, Th, Wrnk ..... 40.00
241. RO65a	F-VF, Sharp, Fresh, Sound ..... 25.00	291. RO85b	F-VF, Sharp, Fresh Sound ..... 52.00	340. RO108d	VF, Sound ..... 25.00
242. RO65a	F, Sharp, Fresh, Sound ..... 20.00			341. RO108d	VF-XF, Choice, Srp, Frh, Snd 50.00
				342. RO110b	F-VF, T-Th ..... 5.00
				343. RO110b	F-VF, Sharp, Fresh Sound ..... 10.00
				344. RO111a	F-VF, T-Tr, Sharp, Fresh ..... 50.00
				345. RO110c	F-VF, Th@B ..... 18.00
				346. RO112a	F-VF, N Pe@T, Dull Pf@LL, Scarce ..... 65.00
				347. RO112u	VF, Lovely Color, Sharp, Fresh, Sound ..... 110.00

(Continued on next page)

**J. F. NICOSIA**

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# Officials • Newspapers • Private Die Match

348. RO113a F-VF, Proof-like Appr, Sharp, Fresh Sound .....	185.00
349. RO114d F-VF, Dull Pf@T, Sharp, Fresh	8.00
350. RO115a VF, Sharp, Fresh, Sound .....	7.00
351. RO115a VF, Sharp, Fresh, Sound .....	14.00
352. RO115b VF, Sharp, Fresh, Sound .....	14.00
353. RO115b F, Sharp, Fresh, Sound .....	9.00
354. RO116b VF, Sharp, Fresh, Sound .....	10.00
355. RO116b F-VF, Sharp, Fresh, Sound .....	7.00
356. RO116c F-VF, T-Th, Sharp, Fresh .....	17.00
357. RO116c VF, T-Th, Sharp, Fresh .....	19.00
358. RO116c Hz Pair, F-VF, Srp, Frh, Snd .....	95.00
359. RO116c VF, Thin@T .....	9.00
360. RO116d XF, T, Wrnk, Sharp .....	7.00
361. RO116d XF, Srp, Frh, Snd, Choice .....	21.00
362. RO116d VF, T-Th, Sharp, Fresh .....	7.00
363. RO117d VF, Th, Sharp, Fresh, Only 25 reported .....	198.00
364. RO118a F-VF, Sharp, Fresh, Sound .....	135.00
365. RO119b F-VF, Sharp, Fresh, Sound .....	15.00
366. RO119c Strip 3, VF, Sharp, Fresh, Sound .....	150.00
367. RO119c F-VF, Sharp, Fresh, Sound .....	50.00
368. RO119d F-VF, Sharp, Fresh, Sound .....	70.00
369. RO121b F+, Sharp, Fresh, Sound .....	40.00
370. RO122a F-VF, SE@B, Sharp, Fresh .....	10.00
371. RO122b F-VF, Sharp, Fresh, Sound .....	9.00
372. RO123a F-VF, Few Dull Pfs, Srp, Frh .....	19.00
373. RO123a F-VF, T-Th, Srp, Frh, Snd .....	25.00
374. RO123c HC "GWO APR 1870" VF, Sound .....	60.00
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376. RO124d VF, Few Sht Pf@L, Sharp, Fresh .....	40.00
377. RO125d VF, Cpl Sht Pf@L, Deep Color, Fresh .....	14.00
378. RO126b VF, Cpl Sht Pf, Sharp, Fresh .....	20.00
379. RO126b F+, Cpl Dull Pf, Sharp, Fresh .....	15.00
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386. RO128b VF+, 1 N Pf@UL, Sharp .....	5.00
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392. RO130c VF, Deep Pink, Srp, Frh, Snd .....	23.00
393. RO130c VF, Sharp, Fresh, Sound .....	17.00
394. RO130c VF, Sharp, Fresh, Sound .....	13.00
395. RO130d VF, Sharp, Fresh, Sound .....	15.00
396. RO130d F, Sharp, Fresh, Sound .....	6.00
397. RO130d F, Wrnk, Sharp .....	4.00
398. RO131b F-VF, Slt Wrnk, Sharp, Fresh .....	70.00
399. RO132a F-VF, Sharp, Fresh, Sound .....	5.00
400. RO132b F-VF, Sharp, Fresh, Sht Pf, T-Th .....	4.00
401. RO132b F, Th@L .....	4.00
402. RO133b F, Cpl Clip Pf, T-Tr .....	2.00
403. RO133b VF, Sharp, Fresh, Sound .....	8.00
404. RO133b Cpl Sht Pf, Sharp, Fresh .....	3.00
405. RO133c F-VF, Sharp, Fresh, Sound .....	15.00
406. RO133c F-VF, T-Th, Sharp, Fresh .....	10.00

407.	RO133d F-VF, Sharp, Fresh, Sound .....	4.00	
408.	RO134d XF, Jumbo, Gem, Sharp, Fresh, Sound .....	105.00	
409.	RO134d F-VF, Th, T-Tr .....	25.00	
410.	RO134d VF .....	42.00	
411.	RO135b VF+, Sharp, Fresh, Sound .....	5.00	
412.	RO135c F-VF, Th .....	3.00	
413.	RO135d F-VF, Sharp, Fresh, Sound .....	4.00	
414.	RO136a VF, Sharp, Fresh, Sound, only 27 reported .....	285.00	
414a.	RO136b F, Sharp, Fresh, Sound .....	5.00	
415.	RO136b F-VF, Sharp, Fresh, Sound .....	8.00	
416.	RO136b VF, Sharp, Fresh, Sound .....	12.00	
417.	RO137a F-VF, Sharp, Fresh, Sound .....	75.00	
418.	RO137a F-VF, Hz Wrnk .....	20.00	
419.	RO137a F-VF, Stn .....	20.00	
420.	RO137e VF, Hz Cr, Sharp, Fresh .....	60.00	
421.	RO138a VF, Th, Sharp, Fresh .....	18.00	
422.	RO138a F-VF, Sharp, Fresh, Sound .....	35.00	
423.	RO138b VF, Sharp, Fresh, Sound .....	12.00	
424.	RO140b F-VF, Few Sht Pf, Srp, Frh .....	4.00	
425.	RO140c F-VF, Th, Few Soil Spt .....	60.00	
426.	RO140c VF, Lt Wrnk .....	85.00	
427.	RO140d F-VF, T-Th, Sharp, Fresh .....	4.00	
428.	RO141a VF, Sharp, Fresh, Sound .....	40.00	
429.	RO141a F-VF, Sharp, Fresh, Sound .....	30.00	
430.	RO141b VF, Sharp, Fresh, Sound .....	40.00	
431.	RO141b F-VF, Sharp, Fresh, Sound .....	30.00	
432.	RO141b VF, Toned .....	18.00	
433.	RO142b F-VF, T-Th .....	18.00	
434.	RO142b F, Sharp, Fresh, Sound .....	27.00	
435.	RO142b F-VF, Blue Green, Sharp, Fresh, Sound .....	35.00	
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448.	RO155b F-VF, Sharp, Fresh, Sound .....	4.00	
449.	RO155b F, Sharp, Fresh, Sound .....	3.00	
450.	RO157a F-VF, Sharp, Fresh, Sound .....	7.00	
451.	RO157b F-VF, Cpl Dull Pf@B, Sharp .....	3.00	
452.	RO157b F, Sound .....	2.00	
453.	RO158b VF, Sharp, Fresh, Sound .....	4.00	
454.	RO158b F-VF, Sharp, Fresh, Sound .....	3.00	
455.	RO158c F, Sharp, Fresh, Sound .....	5.00	
456.	RO158c F-VF, Sharp, Fresh, Sound .....	7.00	
457.	RO158d VF, Sharp, Fresh, Sound .....	4.00	
458.	RO158d F-VF, Sharp, Fresh, Sound .....	3.00	
459.	RO159b XF, Gem, Srp, Frh, Snd .....	175.00	
460.	RO159b VF, Srp, Frh, Snd, Choice .....	145.00	
461.	RO160a .....	F-VF, Dull Pf@B, Sharp, Fresh .....	6.00
462.	RO161b VF cent .....	3.00	
463.	RO161b VF, Sharp, Fresh, Sound .....	9.00	
464.	RO161b F-VF, Sharp, Fresh, Sound .....	6.00	
465.	RO161c F-VF, Sharp, Fresh, Sound .....	8.00	
466.	RO163a VF, Sharp, Fresh, Sound .....	9.00	
467.	RO163a F-VF, Sharp, Fresh, Sound .....	7.00	
468.	RO163b F-VF, Sharp, Fresh, Sound .....	12.00	

469. RO163b F, Sharp, Fresh, Sound .....	8.00
470. RO164d VF, Sharp, Fresh, Sound .....	60.00
471. RO165b F-VF, Sharp, Fresh, Sound, Beautiful, Pristine, Only 64 Reported .....	900.00
472. RO166b F-VF, Sharp, Fresh, Sound .....	4.00
473. RO166c F, Cpl PP@T, Sharp .....	25.00
474. RO166d F-VF, Cpl Tone Spt .....	2.00
475. RO167b VF, Sharp, Fresh, Sound .....	45.00
476. RO167b F-VF, Sharp, Fresh, Sound .....	35.00
477. RO168b XF, Tall Stamp, Sound .....	14.00
478. RO168b F-VF, Sharp, Fresh, Sound .....	14.00
479. RO168c F, Sharp, Fresh, Sound .....	30.00
480. RO168d F-VF, Wrnk o/w Sound .....	8.00
481. RO168d VF, Sharp, Fresh, Sound .....	25.00
482. RO171a F, Sharp, Fresh, Sound .....	9.00
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485. RO171b F-VF, Sharp, Fresh, Sound .....	7.00
486. RO171c F, Sharp, Fresh, Sound .....	9.00
487. RO171c XF, Gem, Beautiful Copy, Sharp, Fresh, Sound .....	42.00
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490. RO172a F, Sharp, Fresh, Sound .....	5.00
491. RO172a F-VF, Sharp, Fresh, Sound .....	8.00
492. RO172a VF+, Sharp, Fresh, Sound .....	15.00
493. RO172b F-VF, Sharp, Fresh, Sound .....	2.00
494. RO172b VF, Sharp, Fresh, Sound .....	4.00
495. RO172c F-VF, Sharp, Fresh, Sound .....	4.00
496. RO172c VF, Sharp, Fresh, Sound .....	7.00
497. RO172d F-VF, Sharp, Fresh, Sound .....	2.00
498. RO172d VF, Sharp, Fresh, Sound .....	4.00
499. RO173a F, Toned, Sound .....	2.00
500. RO173a F, Sharp, Fresh, Sound .....	5.00
501. RO173b F-VF, Soiled .....	2.00
502. RO173b F-VF, Sharp, Fresh, Sound .....	5.00
503. RO174b VF, Sharp, Fresh, Sound .....	4.00
504. RO174c VF, Sharp, Fresh, Sound .....	7.00
505. RO174d VF, Sharp, Fresh, Sound .....	4.00
506. RO174d Hz Pair, F-VF, Srp, Frh, Snd .....	12.00
507. RO176d F-VF, Tiny Wrnk .....	4.00
508. RO176d Hz Pair, VF, Srp, Frh, Snd .....	20.00
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510. RO177a F-VF, Tone Spt .....	6.00
511. RO177a F, Sharp, Fresh, Sound .....	9.00
512. RO177a F-VF, Sharp, Fresh, Sound .....	11.00
513. RO177a Hz Pair, F+, Srp, Frh, Snd .....	35.00
514. RO177b F-VF, Sharp, Fresh, Sound .....	6.00
515. RO177b Deep Green, F, Srp, Frh, Snd .....	8.00
516. RO178a F-VF+, Sharp, Fresh, Sound .....	65.00
517. RO178a VF, Sharp, Fresh, Sound .....	75.00
518. RO179d VF, Tiny Soil Sp, Sound .....	45.00
519. RO179d VF, Rag Perf, Sound .....	45.00
520. RO179d VF, Srp, Frh, Snd, Choice .....	75.00
521. RO179d F, Thin .....	15.00
522. RO180a VF, Sharp, Fresh, Sound .....	6.00
523. RO180a F-VF, Sharp, Fresh, Sound .....	4.00
524. RO180b F-VF, N Pf@UR .....	9.00
525. RO180b F, Sharp, Fresh, Sound .....	15.00
526. RO181b F-VF, Sharp, Fresh, Sound .....	35.00
527. RO184b F-VF, Clip Pf@B, Sharp, Fresh .....	2.00
528. RO184c VF-XF, Jumbo, Srp, Frh, Snd .....	15.00
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# The American Revenuer

## *The Journal of International Fiscal Philately*

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Volume 43, Number 4

April 1989

Whole Number 414

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## Recap of Regional Meeting at Garfield-Perry

A regional ARA meeting of members from Ohio and western Pennsylvania was held during Garfield-Perry's 99th annual March Party in Cleveland, Ohio, between March 10 and March 12. Fifteen ARA members attended a formal membership meeting held on Sunday, March 12th. There was sufficient interest that the meeting lasted for two hours.

After introductions, ARA President Richard Friedberg spoke about the direction in which the ARA is moving and about his interest in seeing several *active* regional groups form and remain active. He also spoke about the ARA's commitment to publishing works that deal with revenue material, and mentioned the forthcoming book by Vince Combs on the Second Federal Issue of embossed paper as an example.

Vice-President Betty Walther followed Richard and informed those in attendance about future ARA annual conven-

tion sites through 1993. Additionally, she discussed the New York ARA chapter and how it works so that those interested in an active regional group might have a model.

ARA member Bob Patetta gave a presentation featuring exhibit pages on Civil War revenues on checks. Following Bob, ARA member Mike Morrissey spoke on proprietary cancels on revenue stamps.

Finally, ARA Treasurer Larry Cohn gave an overview of the financial condition of the ARA (it is sound!) and fielded questions from the group on any other concerns, ideas and so on that anyone wished to present.

The regional group promised to meet again in the fall at the ARA annual convention in Dayton, Ohio during AIRPEX, which will take place during the weekend of March 13-15th.

## State Revenue Newsletter: March-April 1989

The March-April, 1989, issue of *The State Revenue Newsletter* features a lead article about the recent sale of archival proof material by the American Bank Note Company and the state revenue material involved in that sale. Several items from proof books that were sold are illustrated.

Marijuana stamps from Utah and Kansas are also illustrated and discussed.

A useful article by Editor Terence Hines is a complete listing of *The State Revenue Newsletter* from 1959-1988 by whole

number, date, volume and page numbers as well as comments about many issues. This listing will help collectors to determine if their runs of this publication are complete and what might be missing.

Information about membership in the State Revenue Society, which includes a subscription to the *State Revenue Newsletter*, is available from SRS Secretary Terence Hines, Box 629, Chappaqua, NY 10514-0629. Annual dues are \$4, a sample copy is \$1.

### THE AMERICAN REVENUER

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



Like another high-dollar transaction described earlier in this series (Mahler, 1987), this document appears to have just entered the philatelic mainstream. It is a mortgage executed by the Keokuk and Hamilton Bridge Company on April 1, 1869, to finance the construction of a railroad bridge across the Mississippi River between Keokuk, Iowa, and Hamilton, Illinois. As detailed in eight handwritten pages, the company had been authorized by Congress to build the bridge, and had in January 1869 secured a contract with four railroads—the Toledo, Peoria and Warsaw; the Des Moines Valley; the Columbus, Chicago and Indiana Central; and the Toledo, Wabash and Western—which purportedly guaranteed it minimum net earnings of \$80,000 per year for freight carried across the bridge, plus 15 cents for each passenger. To raise the capital for construction, one thousand bonds of \$1,000 each were issued, bearing date identical to this mortgage, with the principal payable on April 1, 1899, and yielding 8% interest semi-annually. To secure the principal and interest of these bonds, the company mortgaged its as-yet-unbuilt bridge, all its property, real and personal, and the income to be obtained from its freight contracts, to two trustees, financiers J. Edgar Thomson of Philadelphia and Winthrop S. Gilman of New York, on the condition that the interest and principal of the bonds be paid in a timely manner.

of March 3, 1863, when an issue of bonds was secured by a mortgage, it was necessary to stamp only one or the other. However, if the taxes calculated for these two cases were different, it was required to pay the greater amount.

Know all men by these presents that the Rockport  
and Hamilton Bridge Company, a Corporation  
duly organized under the laws of the State  
of Illinois, and the laws of the State of  
Iowa, and authorized by act of Congress  
to build a Bridge across the Mississippi  
River at Rockport Iowa. In order to  
secure the completion of said bridge, we  
hereby covenant and agree for the consideration  
aforesaid, to execute and deliver any  
further unexecuted and necessary deed or  
deeds, conveyances or conveyances, to the said  
Trustees, their survivors, Successors and assigns  
for the more fully securing the payment of  
said Bonds, particularly for the conveyance  
of any rights, interest or property acquired  
by said Company subsequent to the date  
hereof.

In Witness whereof the hands of the  
President and Secretary, and the corporate  
seal of the Rockport & Hamilton Bridge  
Company are affixed at Rockport, Iowa  
this first day of April A.D. 1869.

Wm. Engleton Secretary

bonds, like that on the mortgage, was to be calculated according to the rates specified under the Mortgage title of the tax schedule. These had been set in 1864 at 50 cents for amounts over \$100 and up to \$500, and an additional 50 cents for each additional \$500 or fraction thereof. Thus in the present case the tax on the \$1,000 bonds was \$1.00 apiece, for a total tax of \$1,000, the same amount that was due on a mortgage for \$1,000,000,\* and the company obviously chose to stamp the mortgage. As shown, the presence of four \$200 First Issue stamps, set off by a red seal, is spectacular.

Incidentally, I have recorded only five other documents bearing even a single \$200 First Issue, and none with more than two. They are as follows:

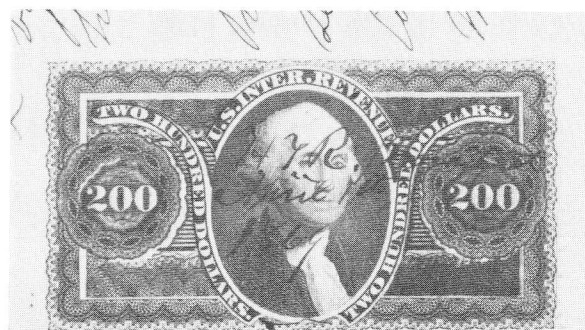
1. Warranty deed conveying various pieces of property of the Edgehill Mining Company, Ward Mining District, Boulder County, Colorado Territory, for \$400,000 to Joseph Hayes of New York City, executed in New York October 31, 1866, and bearing two exceptional copies of the \$200. Ex-Turner.

2. Deed for sale of the Owyhee Mining Company, Owyhee County, Idaho Territory, for \$250,000. Executed in New York April 1, 1868, and bearing First Issue \$200 and \$50, both with rich color.

3. Mortgage of the Karthaus Coal and Lumber Company of Philadelphia, to secure a bond issue of \$200,000, executed May 1, 1869, and bearing a single \$200 stamp.

4. Deed conveying mining properties of William H. Raymond and John H. Ely in Lincoln County, Nevada, for \$300,000 to the Raymond and Ely Mining Company, incorporated in California. The document was executed in San Francisco on January 9, 1871, where a First Issue \$200 and two \$50, all imperforate, were affixed. The deed was recorded in Lincoln County on January 23, 1871, and \$300 in Nevada state revenue stamps were affixed, covering virtually all available space on the first three pages of the deed. No \$20 or \$10 stamps are present, only \$5 (four strips of five), \$1 (one hundred copies), and 50 cents (two hundred copies, including two blocks of fifty; three stamps have been lost over the years). The Raymond and Ely was a famous mine in the boom town of Pioche. The very late use of high-value imperforate stamps would have been unusual anywhere except in the West, but there it was the rule rather than the exception, as the

\*A little reflection shows that the amounts of tax calculated for the two cases could differ only if the amount(s) of the bonds were not multiples of \$500. For example \$100 bonds would have been exempt from tax, except that the associated mortgage was taxed at 50 cents per \$500, which became the applicable rate. Presumably it was permissible to stamp the bonds as long as a pro-rated tax was paid, which would have been 10 cents for each \$100 bond. On the other hand, bonds of \$200, \$250, or any amount over \$100 but less than \$500, would have been liable to a tax of 50 cents each. For example, an issue of \$250 bonds would have been taxed at \$1.00 per \$500, or twice the rate on a mortgage.



*Close view of one of the stamps, showing the cancel "H.T.R. President April 1, 1869." A similar stamp is missing from the document. Have you seen it?*

initial stocks evidently sufficed for the entire period of documentary taxes.

5. Mortgage of the American Bottom Lime Marble and Coal Company of East St. Louis, Illinois, to secure a bond issue of \$200,000, executed June 15, 1872, and bearing a lone \$200 First Issue in the distinctive scarlet and light yellow green colors. All other stamps mentioned above are in carmine and dark green.

I am certain that other documents bearing the \$200 First Issue have survived, but have no details on them.

As rare and eye-catching as the present usage is, two factors detract somewhat from its effect. First, an additional \$200 stamp was evidently originally present, but is now missing. In the hope that it can be found, a closeup of one of the other stamps is given, to show the distinctive cancellation, which reads, "H.T.R. President April 1st 1869." Second, the remaining stamps have all been trimmed slightly, to fit into the available space on the document. However, I feel it would be a mistake to emphasize these defects. It seems preferable to appreciate and enjoy this document for what it is—a rare and desirable piece of fiscal history.

This mortgage was one of an otherwise undistinguished group of documents offered recently to a revenue dealer. It was folded up and enclosed in an envelope marked "Original Mortgage of the Keokuk and Hamilton Bridge Co." in an obviously antique script, with "Gilman, Son & Co., New York." printed at the upper left. As mentioned above, Winthrop S. Gilman of New York was one of the trustees to whom the mortgage had been made in 1869, and it would not surprise me if the document had been out of this envelope only a few times in the ensuing 120 years. In any case, it is out for good now!

#### References

- Mahler, M. A Half-Million Dollar Will Bearing the \$200 Second Issue. *The American Revenuer* 1987 October; 41:167, 180.
- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988. (This work contains the various U.S. statutes and tax rates referred to above.)



**ARA Auction No. 36**  
**Closing Date: June 21, 1989**

## 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**

If sufficient material is on hand, Auction 37 is scheduled for the September issue of *The American Revenuer*. Consignments for this auction must be received by the Auction Manager by August 1, 1989—there is still time to get that surplus material into the sale in turned into cash.

# ARA Auction No. 36

**Closing Date: June 21, 1989**

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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 \_\_\_\_\_

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[illegible]

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

# ARA Auction No. 36

**Closing Date: June 21, 1989**

## SCOTT LISTED REVENUES

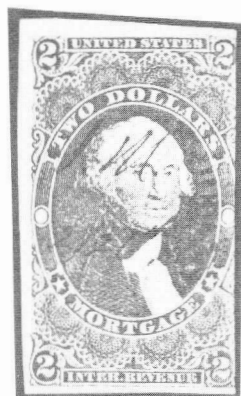
CV from 1989 Scott Specialized

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

- |     |      |   |       |
|-----|------|---|-------|
| 001 | R9a  | 2 copies w/4 margins; one unused; other LL corner off; F/VF ..... | 20.00 |
| 002 | R32a | 3 margins, sm internal tear; light MS .....                       | 45.00 |
| 003 | R50a | 2 copies; one w/3 margins, other with 2 1/2 margins; F .....      | 70.00 |
| 004 | R57a | 4 margins, one irregular; pen ccl; F/VF .....                     | 20.00 |
| 005 | R61a | 4 margins; 1 mm tear; looks unused; VF .....                      | 60.00 |
| 006 | R62a | 2 4-margin copies; light MS; F/VF .....                           | 60.00 |

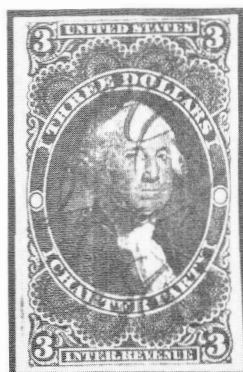


007



012

- |     |      |  |        |
|-----|------|--|--------|
| 007 | R63a | 3 margins, in at top; light MS; F (ph) .....   | 120.00 |
| 008 | R66a | 2 copies; one w/4 margins, other with 3 1/2 margins and pen ccl; F/VF .....          | 20.00  |
| 009 | R68a | 4 margins, close R; F .....  | 45.00  |
| 010 | R70a | 4 good/large margins, horiz. crease; red SF Customs HS; appears VF; nice stamp ..... | 30.00  |
| 011 | R73a | 3 margins, in at B; F .....  | 18.00  |
| 012 | R82a | 3 large margins, in at R; F (ph) .....   | 75.00  |
| 013 | R85a | 4 margins; 4 mm rep. tear; nice color; VF appearance (ph) .....                      | 90.00  |
| 014 | R89a | Margins narrow to touching; F .....  | 30.00  |
| 015 | R98a | 4 margins, close T; HS ccl; F/VF .....   | 45.00  |
| 016 | R42b | 2 copies w/1 mm imperf margins; F/VF .....   | 32.00  |
| 017 | R46b | 2 copies; one VF w/decent margins; other VG with                                     |        |

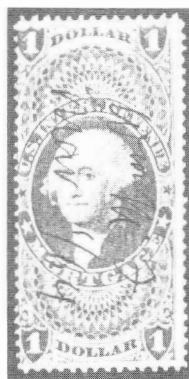


013



023

028



- |     |           |  |               |
|-----|-----------|--|---------------|
| 018 | R46b      | narrow margins, cuts L .....   | 18.00         |
| 019 | R62b      | Horiz pair perf between; wide imperf margins; tied to piece w/III. Circuit Court Scales of Justice embossed ccl CV (2 singles) ..... | 18.00         |
| 020 | R8c       | 1 mm imperf margins; fresh; F/VF .....   | 40.00         |
| 021 | R12c      | 3 margins; bright; VF .....  | 20.00         |
| 022 | R12c, 14c | 4 margins, pulled perf; HS; F/VF .....   | 25.00         |
| 023 | R17c      | R12c 3 margins, oxidized; R13c, 2 margins, pen ccl; F .....  | 55.00         |
| 024 | R28c      | <b>4 margins, hor. crease; light MS; VF; nice stamp (ph) .....</b>   | <b>100.00</b> |
| 025 | R35e      | 2 copies; one 4 margins, other 2; F/VF .....   | 24.00         |
| 026 | R39c      | Ultramarine; 3 margins, cuts T; HS; F/VF .....   | 6.50          |
| 027 | R72c      | 3 margins, cuts R; blunt perfs; HS .....   | 12.00         |
| 028 | R73c      | 3 margins, touches R; fresh and F/VF .....   | 21.00         |
| 029 | R73c      | <b>3 margins, cuts L; F (ph) .....</b>   | <b>125.00</b> |
| 030 | R74c      | Centered but narrow margins; filled in punch ccl; F .....  | 125.00        |
| 031 | R76c      | 3 margins, centered, punch cancelled .....   | 125.00        |
| 032 | R77c      | 2 margins, blunt perfs; F .....  | 30.00         |
|     |           | 3 margins, touches R; F/VF .....   | 45.00         |



033



037

- |     |            |   |              |
|-----|------------|---|--------------|
| 033 | R80c       | 4 margins; blue HS; VF; nice copy (ph) .....                        | 60.00        |
| 034 | R83c       | 2 margins; pulled perf; light MS; F .....                           | 40.00        |
| 035 | R87c, R85c | On piece, both with 4 margins .....                                 | 48.00+       |
| 036 | R86c       | 2 copies; one with margins, other with 3; both fresh and F/VF ..... | 40.00        |
| 037 | R90c       | <b>3 margins, touches R; F/VF (ph) .....</b>                        | <b>80.00</b> |
| 038 | R91c       | 2 margins; F .....  | 16.00        |
| 039 | R91c       | 2 copies w/3 margins, one with filled-in punches; F .....           | 32.00        |
| 040 | R92c       | 4 margins, pin hole, 2 slightly rounded corners; HS; F .....        | 16.00        |
| 041 | R93c       | 3 margins, F/VF .....   | 20.00        |
| 042 | R94c       | 3 margins; touches L; looks unused; VF .....                        | 50.00        |
| 043 | R95c       | 2 margins, touches T and R; F/VF .....                              | 20.00        |
| 044 | R96c       | 2 copies; one w/4 margins, other w/2; both nice stamps; F/VF .....  | 40.00        |
| 045 | R98c       | 3 margins, touches L; fresh copy; VF .....                          | 27.50        |
| 046 | R100c      | <b>3 margins, touches L; F/VF (ph) .....</b>                        | <b>80.00</b> |
| 047 | R100c      | 2 margins, touches T and R; small piece out right side; VG .....    | 80.00        |
| 048 | R101c      | 3 margins, touches T; blunt perfs; F .....                          | 85.00        |
| 049 | R5a/RB12b  | .. 15 singles incl. silk papers; all selected copies;               |              |





046



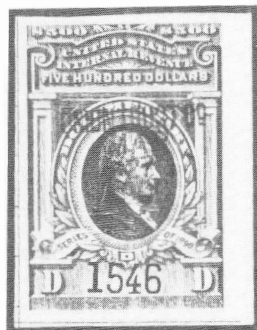
053

VF/XF; CV \$30.30 ..... EV \$30

- 050 R103/152 121 stamps incl. R110,113,114,117,134, 146,147; about 70 R152's; light faults but above average; CV \$275 ..... EV \$80
- 051 282 1st issue; VG/VF; no major faults; nice range; duplication; CV \$325 ..... \$95
- 052 210 diff. Scott-listed revs.; clean group w/CV up to \$20; no heavy faulty included; CV \$200 ..... EV \$95
- 053 R126 3 margins; touches T; small thin, appears unused; fresh and F/VF (ph) ..... 110.00



054

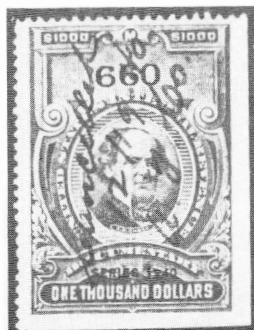


057

- 054 R128 3 marg, cuts L; light crease; fresh, F (ph) . 100.00
- 055 R146 2 margins, cuts L; sm thin, fresh and F ..... 30.00
- 056 R163a BI/4 imperf between vert pairs; unlisted as a block; OG; F/VF ..... EV \$30
- 057 R180 4 margins, cut cancel; VF (ph) ..... 175.00
- 058 R188,308 Both 4 margins and cut ccl; VF ..... 20.50



060

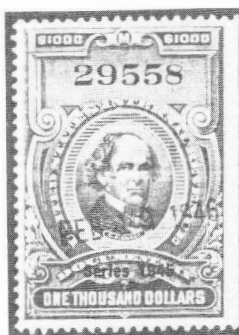


062

- 059 R192a Missing ovpt variety; 4 margins, OG; fresh and VF ..... 50.00
- 060 R226 4 margins; cut cancel, SE right; VF (ph) ... 200.00
- 061 R250 Vertical s/4; HS ccl; VF ..... 44.00+
- 062 R310 4 margins, cut cancel; VF (ph) ..... 110.00
- 063 R360 3 margins, touches B; F ..... 50.00
- 064 R433 4 margins, staple holes; F/VF ..... 10.00
- 065 R435 4 margins, staple holes; VF (ph) ..... 70.00
- 066 RB15c 2 wide margins, touches T; light MS; F ..... 45.00
- 067 RB22a Vert pr, imperf between; OG; VF ..... 9.00
- 068 RE17/30 Puerto Rico; 9 diff wines; mixed cond. .... 27.00
- 069 RE108/140 RE108-13, 116-17, 123-24, 133, 139-40; 13 diff.; all unused, VF ..... 28.90
- 070 RE147,153 Both unused; VF ..... 8.00
- 071 RE147/154 RE147, 153-154; all unused; VF ..... 19.00
- 072 RE155 Tack holes; F/VF ..... 27.50
- 073 RE164-5 Tack holes on latter; F/VF ..... 50.00
- 074 RE171 Tack holes resulting in small piece out of bottom; varnished, tank car usage ..... 160.00
- 075 RF1/27 Accum. of 230 stamps; 60 diff. locals, 35 diff Bureaus; dups; some faults but a generally clean lot ..... EV \$40
- 076 RG38-42 OG, NH; perfs cut on a couple; F/VF ..... 54.50
- 077 RJA41 3 margins, cuts L; F/VF ..... 12.00
- 078 RJA49b,53b First repaired, last OG; VF ..... 14.00
- 079 RJA57a OG; VF ..... 15.00
- 080 RJA58a OG, paper split; VF (ph) ..... 110.00
- 081 RJA59b,62b RJA59b bit soiled; RJA62b mint NH ..... 35.00
- 082 RJA74b Mint, NH; gum creases ..... 10.00



080



065

- 083 RK6 3 margins; touches L; F/VF ..... 15.00
- 084 RK21 2 margins, touches L and B; F ..... 17.50

## REVENUE STAMPED PAPER

The condition of RM's is that of the strike

- 085 RM46 CT; note; internal hole due to water stain, clear and F ..... 21.00
- 086 RM84 KY; note; F impression ..... 15.00
- 087 RM110 MA; note; Granville; clear and VF ..... 8.00
- 088 RM111 MA; note; Amherst, clear and VF ..... 8.00
- 089 RM113 MA; note; Buckland, clear and VF ..... 8.00
- 090 RM115 MA; note; Portland (now Maine); small faults; clear and VF ..... 50.00
- 091 RM124 NH; note; Haverill; inverted, clear, VF ..... 25.00
- 092 RM129 NH; Administrative bond, Rockingham Co., partially printed, fresh, XF ..... 100.00
- 093 RM149 NY; note; Troy; clear and VF ..... 25.00
- 094 RM150 NY; note; Pawlett; clear and F ..... 15.00

127



141

128



- 095 RM151 NY; note; New York; edge faults; clear & F ..... 15.00  
 096 RM240 VA; Double penal bond, Halifax Co.; F ..... 17.50  
 097 RM241 VA; Double penal bond, Fredericksburg; VF ..... 15.00  
 098 RM243 VA; Note, Halifax Co., XF ..... 17.50  
 099 RM245 VA; Estate inventory, Halifax Co., clear and XF ..... 25.00  
 100 RM260a Double penal bond payable in "lawful money of Virginia"; clear and VF ..... 15.00  
 101 RM261a Double penal bond; VF strike ..... 15.00  
 102 RM265a Faults, on estate inventory listing 6 slaves; clear and VF strike ..... 55.00  
 103 RM372-3 MD; printed bonds; Kent Co.; clear, VF ..... 12.00  
 104 RM376 MD; printed bond; Somerset Co.; clear & VF .. 12.00  
 105 RM377 MD; printed bond; Somerset Co.; clear & VF .. 15.00  
 106 RM378 MD; printed bond; Somerset Co.; mostly clear, VF ..... 15.00  
 107 RM379 MD; printed bond; Somerset Co.; mostly clear, VF ..... 35.00  
 108 RM380 MD; printed bond; Somerset Co.; mostly clear; VF ..... 60.00  
 109 RM381 MD; printed bond; Somerset Co.; mostly clear; VF ..... 35.00  
 110 RN-B2 Fourth NB, New York; fresh ..... 30.00  
 111 RN-B2 (slate); RN-B6 (apple green, unused); right 2/3 of each; F/VF full doc. .... 110.00  
 112 RN-B20 John Stephens, Detroit; James H. Prentice, Brooklyn; H. K. Thurber, NY; 2 w/faults ..... 15.00  
 113 RN-B20a William Topping, NY; fresh ..... 7.50  
 114 RN-C21 Bank of Calif. Agency, Virginia, NV; Mari-  
 posa Mill, Mackay sig.; several creases  
 Castenholz CV ..... 25.00  
 116 RB-G1 London ..... & SF Bank; no printer; Sather & Co.  
 (Sterett printer); both red printing; SF  
 banks; varieties not listed in Castenholz ..... EV \$12  
 116 RN-G1 First NB, Pueblo, CO; unlisted in Castenholz ..... open  
 117 RN-G1 Bismarck NB and Bismarck NB h/s over Bank  
 of Bismarck; 2 diff. Dakota Terr. checks ..... open  
 118 RN-H3,J4 ..... 3 checks; RN-H3, Commercial NB, Phila., RN-  
 J4, Columbia (PA) NB and Southwark NB  
 Phila.; col affects RN on 2 ..... 10.00  
 119 RN-N3 Peoples NB, Boston; unused check reduced to  
 large cut square; creases ..... full doc. CV 50.00  
 120 RN-P5 Crosby Opera House Certificate; It crease ..... 35.00  
 121 RN-X5a Pere Marquette RR Parlor Car Ticket; VF ..... 15.00

## MATCH AND MEDICINE

- 122 RO4d/176b RO4d,6d,17d(2),23a,24b,49d,78b,  
 110b,138b,161d,171b,172bd,176d; mostly  
 decent copies ..... 32.75  
 123 RO6c 4 margins, nibbed perf; fresh and VF ..... 15.00  
 124 RO7d 3 margins; small thin; fresh and F/VF ..... 15.00  
 125 RO10b 3 margins, touches L; F/VF ..... 15.00  
 126 RO14b 2 margins; thin and pulled perf; F ..... 20.50  
 127 RO19b Pulled perf; sound otherwise; fresh (ph) .... 75.00  
 128 RO37a Thins, pulled perf; F/VF (ph) ..... 70.00  
 129 RO41b 3 marg.; thin, paper split, fresh; F/VF ..... 25.00  
 130 RO52a Small stains, pinholes; tear in margin;  
 still a decent appearing copy ..... 50.00  
 131 RO57c 2 close margins; fresh and VF ..... 15.00  
 132 RO94d Repaired; VF appearance ..... 60.00  
 133 RO127b Pulled perf, tear; bright; F ..... 15.00  
 134 RO144d 2 margins; fresh and F/VF ..... 25.00  
 135 RO167b 2 margins; touches T, in at B; fresh & F ..... 30.00  
 136 RO170d 4 margins; crease; VF ..... 22.50  
 137 RO179d 4 margins; tear & paper split; looks VF ..... 30.00  
 138 RO182a 3 margins, thin, margin tear; F ..... 60.00  
 139 RO186b 3 margins, touches T; F/VF ..... 15.00  
 140 RS4d Couple faults, rounded UL; still F/VF ..... 35.00  
 141 RS14d Four margins, OG; VF (ph) ..... 60.00  
 142 RS25a,26a R25a 2 margins, RS26a 3 margins, small  
 faults but VF appearance ..... 10.00  
 143 RS34b 4 margins, repaired, creased; F (ph) ..... 100.00  
 144 RS35d/301 RS35d(3),63d,74a,106a,114d,150b,168b,  
 204b,278,301; mostly decent copies ..... 28.90  
 145 RS57d 4 margins, wide at bottom; VF ..... 60.00

143



152







178



156



157

146	RS59a	3 margins, small thin; F/VF	10.00
147	RS83a	3 margins, vert crease; F	25.00
148	RS94d	2 margins; wrinkles; F/VF	16.00
149	RS107a	2 margins; sound and VF	30.00
150	RS117b	3 margins; pulled perfs; F	25.00
151	RS117d	3 margins, severe thins; VG/F	25.00
152	RS125a	3 margins, in at L; tear; F (ph)	165.00
153	RS154d	4 margins; tiny thin, blunt perfs; F/VF	20.00
154	RS161d	4 margins; wrinkles but VF for this	20.00
155	RS173aj	Single stamp; 4 marg; imperf 2 sides; VF	open
156	RS180d	Pulled perf; thin and repaired; still a decent copy of a scarce stamp; (ph)	250.00
157	RS182b	4 margins, severe thin and a bit soiled; fine for this (ph)	125.00
158	RS185a	Faults incl rounded corner; VG	17.50
159	RS196d/198d	RS196d (2), 197d, 198b (2), 198d; above average with only minor faults	23.50
160	RS202d	Faults; VG	15.00
161	RS204b/209d	RS204b, 206d (2), 209d; latter faulty but clean group	17.00
162	RS209b	3 margins; touches B; light toning; F/VF	10.00
163	RS213a/239d	RS213a, 220a(3), 220b(2), 221a, 230d, 239d; minor faults but clean and above average	19.75
164	RS239d/252d	RS239d, 241b(2), 242a(2), 242b, 251b(2), 251d (2); small faults; above average	20.00
165	RS245a	Several stains in margin; F	13.00
166	RS253b	3 margins; blunt perfs and thin; F	12.50
167	RS256,257d	RS256d several small thins; both F	33.50
168		10 different medicine advertising trade cards; M&M collateral	open
169	RT4d/23a	RT4d,7d,12d,13d,16b,17d,18d,19d,20b, 21d,22a,23a; some faults; mostly OK	63.00
170	RT27c	3 margins, nice copy	12.50
171	RT27d/33d	RT27a,29d clipped on 4 sides; 2 RT31d w/ 3 margins; 2 RT33d, one with 3 margins, other clipped on 4 sides; VG/F	29.00
172	RU2a	3 margins; sound and VF, nice stamp	40.00
173	RU12a,16d	Both w/3 margins; RU16d tear and rounded corner; F	21.00
174	RV3-5	All OG; latter with SE; VF	34.50
175	RV17	Touches L and T; OG; F/VF	12.50
176	RW12	4 margins, OG, NH	35.00
177	RX22	VF	40.00
178	RY2	4 margins; thin (ph)	120.00

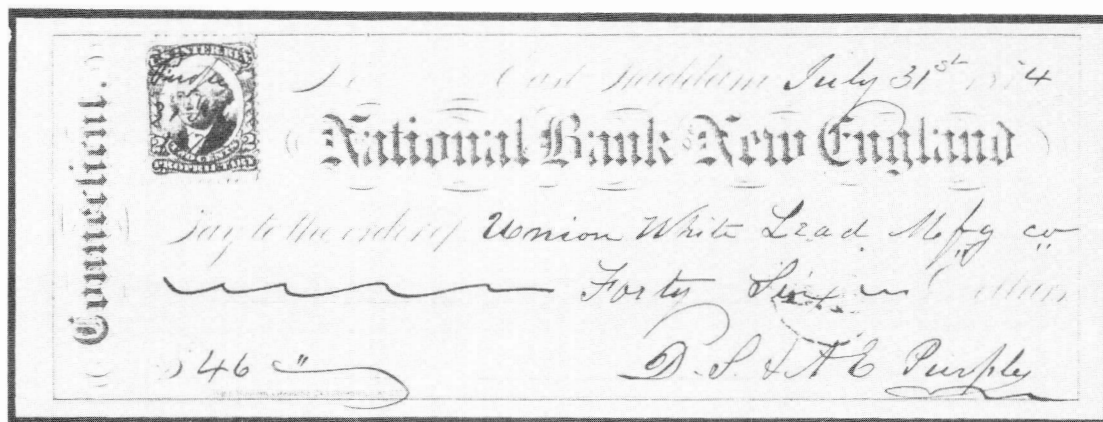
## CANCELS

181	37 1st issue w/mostly diff. RR HS ccls; partial to SON; clean lot; stamps CV \$34	EV \$55
182	104 partial to SON HS ccls; mostly on 1st issue; many ins. co's; also mining, unusual; stamp CV \$108	EV \$55

183	Battleships; 468 on stock card all w/HS (mostly) or printed ccls; CV \$46.22	EV \$35
184	1914/1919 RB printed ccls; 18 mostly diff.; few small faults	EV \$25

## REVENUES ON DOCUMENT

185	R5c,19b	Cert. of Dep., Rickly & Bro., Columbus, OH; brown; R19b w/part of next stamp; folds	EV \$25	18
186	R23c,42c	1870 Protest, Palmyra, NY; protested note w/vignette attached; note has R27c with full HS of Syracuse NB	EV \$20	20
187	R24b,49b	Multnomah Co., OR; certified copy of judgment, 11/2/63; R24b has matching MS ccl; matching usage	open	
188	R24c	First NB, Helena, MT; receipt for purse of gold dust; fresh with HS ccl	EV \$25	
189	R24c	Amer. Express Co., Nashville; receipt for of Knapsack from U.S. Vols.; 5/23/65	EV \$25	
190	R27c/52c	Matched set of 5 Quincy Mining Co. drafts for \$54 (R27c), \$162 (R36c), \$333 (R40b), \$400 (R42a), \$536 (R52c); early matched usage for rates in effect for 5 months; ornate with miner vignettes; rare set	EV \$150	WD
191	R17a (pr)	Large margins, on Feb 1863 Certificate of Final Payment for 40 acres of government land in Benton County, IA; stamps CV \$20	EV \$35	WD
192	R27c	Williamstown, VT teacher's certificate; fold through stamp	open	
193	R33a	Feb 1863 cert. of public sale; Marshall Co., IN, land; "shall not be the property of Infants, Idiots or Femmes-Covert (sic)"; nice early matching usage	EV \$25	30
194	R36c	1871 printed voting proxy, Quincy Mining Co.; nice example 10c Power of Atty rate	EV \$10	8
195	R42c	May 1863 ms note for \$355 due in 10 mos., example of 1863 Inland Exchange rate in effect only 18 months	open	24
196	R44c	1871 protest, DeRuyter, NY; protested note bearing pair of R24c attached	EV \$15	11
197	R47a	1863 stock cert, Quincy Mining Co., R44a on stub granting power of attorney for stock sale; R47a w/closed pinhole and crease, CV \$30, rare on doc.	EV \$35	21
198	R48c	1870 protest, Morrisville, NY; tied by embossed seal; protested note bearing R33c tied by HS ccl attached	EV \$15	15
199	R50c (2)	1868 chattel mortgage, Callicoon, NY, for yoke of oxen, 6 cows, lumber wagon, etc.; personel property mortgages are scarce; stamps CV \$40, one with clipped perfs	EV \$25	16
200	R54c	Large 1868 entry for withdrawal of merchandise from bonded warehouse, Phila., to be shipped to Marseilles; wear at folds	EV \$10	10 b.k.



- 201 R54c (4), R75c 1865 mortgage for farm in Berlin, VT, some toning, colorful ..... EV \$8
- 202 R69c 1865 bill of sale of registered vessel, 1/16th of barque "Courser" for \$951, New Bedford; with interesting detail; scarce example of sale of ship; 1864 rate ..... EV \$40
- 203 R78c 1865 mortgage, Kinderhook, NY ..... EV \$8
- 204 R88c (pr) 1869 mortgage to Mutual Life Ins. Co., NYC; map on front shows location of building; CV of stamps is \$80 ..... EV \$75
- 205 R135 1873 check, NB of Newburgh, NY; stamp uncanceled w/vignette shifted 1 mm right and 2 mm down ..... EV \$10
- 206 **RB2 NB of New England check; matching ms; unusual usage (ph) ..... open**
- 207 RB12 Similar to previous lot ..... open
- 208 RK4 Certification of will; large eagle vignette, London; 1907; sm tear; plus 3 single copies on pieces w/Edinburgh embossed ccl ..... 16.00+
- 209 104 checks and drafts, Civil War thru 1900's; stamps or RN's; many w/vignettes; some duplication ..... EV \$85
- 210 36 docs w/revs (mostly R152 and before) or RN's; incl photos; RR, vignettes ..... EV \$55
- 211 28 diff. billheads w/1st issue revs., wide range incl. gas works, knitting mill, etc. .... EV \$60
- 212 7 billheads w/first issue revs., all highly illustrated ..... EV \$30
- 213 62 docs. with revs., 1860's - 1920's; diverse group incl. RR, express, insurance ..... EV \$75

## RAILROAD AND RELATED STOCK CERTIFICATES

These have edge faults normally associated with documents of this size. Any faults beyond that are noted.

- 214 Atlantic & St. Lawrence RR (Maine) stock cert., 1933; RR vignette; 1 sh GB imprinted revenue; attractive ..... EV \$15
- 215 R112 Baltimore & Ohio RR stock cert.; 3 vignettes incl. RR; stamp tied by HB ccl; signature line punched ..... EV \$25
- 216 R162/169 Baltimore & Ohio RR pref. stock trust cert., 1899; large RR vignette, brown and black; stamps on back ..... EV \$25
- 217 R161/169 Choctaw, Okla. & Gulf RR trust cert., 1901; mining vignette; red and black; pretty ..... EV \$20
- 218 R155, 169 Chicago, RI & Pacific RR scrip cert.; 1898; RR vignette; green and black; stamps on

- 219 R24c Cincinnati & Indiana Central stock scrip cert; MS ccl (sec'y); stamp partly covered by stub ..... EV \$15
- 220 Consolidated RRs of Cuba stock cert, 1928; RR vignette; English and Spanish text; brown & black; RD35 on back ..... open
- 221 Int'l Mercantile Marine Co., 2 stock certs., 1916; lg marine vignette affected by punch ccl; one brown, other black; R229 on back ..... EV \$15
- 222 R44c Marietta & Cincinnati RR stock cert.; large allegorical vignette; stamp ccl is M-4B (weak); cert. punch cancelled ..... EV \$25
- 223 R44c Marion & Logansport RR stock cert.; Marion changed to Union; on blue paper w/eagle vignette; fold thru defective stamp ..... EV \$25
- 224 R25c Mississippi & Missouri RR receipt for 1st mortgage bond coupons; MS ccl (register) ... EV \$15
- 225 National Railways of Mexico stock cert., 1909; Spanish text; vignette of man; olive and black, 2 sh GB imprinted rev. .... EV \$25
- 226 Ontario, Carbondale & Scranton RR (PA) stock cert.; grey printing; R229 on back, signature line punched ..... EV \$15
- 227 Shelbyville & Franklin Road Turnpike Co. prom. note, blue & red; Columbus & Xenia RR stock div. cert.; Chicago, St. Louis & Pitt. RR pref. stock cert., red; no stamps ..... EV \$30
- 228 6 early advertising trade cards; incl. Gun store; shoes, starches; attractive ..... EV \$18

## TAXPAIDS

- 229 TA292/314 TA292, 314, 321 ..... Springer 4.75
- 230 TA, TB Cigarette stamps; 120 TA, 10 TB, mostly different; clean lot ..... open
- 231 TA77a Puerto Rico o/p reading up; small scrapes ... open
- 232 TC151B Puerto Rico o/p; corner tear; VF ..... EV \$15
- 233 TCB14 Tobacco imported from Cuba, repaired ..... open
- 234 TE57 Minor edge faults and thin ..... Springer 7.00
- 235 TF38 Small tear ..... EV \$12
- 236 TF147B Punched; all coupons; fresh ..... EV \$10
- 237 TF178A Margins cuts TR and BL, small thin ..... EV \$15
- 238 TF180A Punched; irregular margins ..... EV \$15
- 239 TF180C Punched; some discoloring ..... EV \$17
- 240 TF193 Narrow margins; pinholes; fresh ..... EV \$25
- 241 TF209C Internal faults; 3 coupons ..... EV \$9
- 242 TF223D Repaired ..... EV \$10
- 243 TF260A Margins in a couple of places, rep. tear ... EV \$10

- 244 TF262A,311 Punched; margins cut a couple of places ..... EV \$19
- 245 12T3 Unused; VF ..... 80.00
- 246 STS, Practitioner Dispensing Opium, etc.; exp. 6/30/42; Dist. of Mass.; no coupons ..... open
- 247 STS, Manufacturer of Oleomargarine; exp. 6/30/39; Dist of Kans.; 12 coupons ..... open
- 248 STS, Retail Dealer in Liquors (At Large), exp. 6/30/47; issued to NYNH&H RR; 12 coupons; light fold ..... EV \$25
- 249 Same as above; exp. 6/30/52; issued to Union Pacific RR; 12 coupons; light fold ..... EV \$25
- 250 Same as above; exp. 6/30/50; issued to B&O RR; 12 coupons; folded and crease ..... EV \$20
- 251 STS, Opium; 1956, 1959, 1970; mixed cond. ... open
- 252 Distilled Spirits for Exportation, series of 1940, District of Kentucky; fresh ..... EV \$45
- 253 Rectified Spirits, 40 gallons, class B; 5 coupons; piece missing upper left mostly affecting coupons; scarce ..... EV \$25
- 254 Permit to purchase 6 wine gallons of whiskey, 1923; vendors copy; fresh ..... EV \$8
- 255 Case stamp; 1918, 48 bottles, 1918, New York; includes all 12 coupons; also 2 additional sheets of 18 coupons each ..... EV \$22
- 256 Stamp for Imported Distilled Spirits; 1933; issued by Customs Service, unused .. EV \$35
- 257 Mixed Flour; FD5A, FD5B, FD6A, FD6B; some defects ..... Springer 9.25
- 258 10 green liquor strips w/black serial nos. used in 1950; all different cancels ..... open

## BEER STAMPS

catalog number from Priester

- 259 1 CTS; barely touches; minor faults but well above average ..... EV \$15
- 260 2 4 margins; 4 mm margin tear; bright; VF ..... EV \$20
- 261 3 4 margins; repaired; fresh and VF ..... EV \$15
- 262 4 4 large margins; horiz. crease; fresh, XF ..... EV \$20
- 263 11 4 margins; horiz crease ending in small tear; still fresh and VF ..... EV \$25
- 264 12 4 margins; internal tears skillfully repaired; fresh and VF (ph) ..... EV \$150



264

- 265 18B 4 margins, small faults; F ..... EV \$15
- 266 19A 4 margins, vert. crease and minor tears; VF EV \$30
- 267 22A 4 margins, minor faults but fresh and VF ..... EV \$35
- 268 23C 4 margins, small faults; SON HS; F/VF ..... EV \$8
- 269 29C 3 margins; small faults; fresh and F ..... EV \$20
- 270 202A Uncancelled but shows evidence of use; F ..... open
- 271 10 1933-34 1/4 and 1/2 bbl with diff. ccls ..... open

## MISCELLANEOUS, STATE REVENUES

- 272 License stamps; Plumers Boot, type 1 dark carmine; McKay Sewing Machine, 2c blue ..... EV \$7
- 273 Cinderellas (17 mostly diff.) incl. local posts, express, coin stamps ..... open
- 274 Alabama; 12 diff. local cigarette tax stamps ..... open
- 275 California; D10, First thru Fourth; D164 on bluish; D171 on white, 3 unused strips of 4 w/o control ovpt ..... open
- 276 Florida; 16 diff. orange, citrus, tangerine and grapefruit stamps ..... open
- 277 Illinois; Beer stamps B78a, 79d, 80, 80c, 85c .. open
- 278 Indiana; 3 diff. pairs of yellow egg stamps; (series 671, 175, 178); mint ..... open
- 279 Mississippi; Mineral Documentary Tax, block of 8; D2; mint ..... Hubbard CV 16.00
- 280 Wisconsin; Wine Tax, W51, 55, 56, 57 open
- 281 Wisconsin; Wine Tax, B45, 57, 59a open
- 282 Puerto Rico 50c CIAPR, CAPR stamp ..... open
- 283 Philippines; Bill of Exchange from General Tobacco Co. of the Philippines w/W720 and W722 tied by HS; 1934 use ..... open

## FOREIGN REVENUES

- 284 Germany; over 110 used and unused; clean mostly diff. lot; plus one 50c green St. Gallen ..... open
- 285 Great Britain; 4 diff promissory notes with embossed revenues, 1821; 3 ms, one partly printed; some faults ..... open
- 286 Great Britain; 12 diff cheques; 1873-1930 embossed revenues; colourful group ..... open
- 287 India; QV to present; 25 foreign bills, 25 share transfers, 25 insurance, 25 spec. adhesives; all diff; clean group ..... EV \$25
- 288 Miscellaneous Foreign incl 40 Yugoslavia/Montenegro; 70 German RR's & Telgraphs; 30 Port. & Colonies; 18 Greece; 70 misc. Europe; 27 Venezuela; 2 Guatemala exit tax stamps; \$20 Australia exit tax stamp light duplication ..... open

## LITERATURE

- 289 A Selective Bibliography of Literature on Revenue Stamps; Schonfeld, 1954; 34 pp ..... open
- 290 North American Cinderella Stamps, including Taxpaid Revenues, 8th Ed., Springer, 1975; 48 pp (out of print); also Catalog of Railroad Company...Printed Cancellations on 1898 Revenues; Fullerton, 1952; 14 pp duplicated ..... open
- 292 Revenue Stamps of the United States, 1862-1899; Sargent, 1942; same as Boston Revenue Book without the M&M data; hard cover, 136 pages; slightly used ..... EV \$25



293	A New and Complete Catalogue of the Revenues of the United States; Nast, circa 1904; the catalog that came with the Carter Album; minor faults ..... open	294	United States Revenue Stamps, Chris West, 1918; soft bound; 52 pages ..... open
		295	ARA Membership Rosters and Directories, 13 diff., from 1957-1982 ..... open

## PRICES REALIZED - AUCTION 35

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

401 ..... 5	403 ..... 100	404 ..... 5	405 ..... 15	406 ..... 14	411 ..... 16
412 ..... 18	414 ..... 12	415 ..... 18	417 ..... 7	419 ..... 16	420 ..... 42
423 ..... 5	426 ..... 8	427 ..... 50	429 ..... 7	430 ..... 40	431 ..... 24
432 ..... 14	433 ..... 24	434 ..... 19	435 ..... 32	436 ..... 32	438 ..... 18
440 ..... 60	441 ..... 60	443 ..... 5	444 ..... 5	447 ..... 5	448 ..... 7
460 ..... 15	462 ..... 26	464 ..... 13	466 ..... 24	467 ..... 25	468 ..... 44
476 ..... 235	477 ..... 20	481 ..... 11	483 ..... 16	484 ..... 10	486 ..... 10
487 ..... 18	488 ..... 75	489 ..... 40	490 ..... 72	497 ..... 18	498 ..... 16
501 ..... 22	505 ..... 7	506 ..... 8	508 ..... 30	509 ..... 32	512 ..... 10
513 ..... 12	514 ..... 68	515 ..... 21	517 ..... 20	518 ..... 11	519 ..... 8
522 ..... 5	523 ..... 5	524 ..... 22	525 ..... 6	526 ..... 100	527 ..... 13
528 ..... 7	529 ..... 40	530 ..... 7	531 ..... 125	532 ..... 18	541 ..... 8
542 ..... 8	543 ..... 7	548 ..... 16	549 ..... 10	550 ..... 7	551 ..... 8
552 ..... 6	553 ..... 12	555 ..... 5	556 ..... 36	557 ..... 13	558 ..... 6
559 ..... 15	560 ..... 28	561 ..... 38	562 ..... 22	563 ..... 30	564 ..... 22
565 ..... 21	566 ..... 21	568 ..... 28	570 ..... 11	571 ..... 50	573 ..... 45
574 ..... 15	576 ..... 12	579 ..... 9	582 ..... 18	583 ..... 32	585 ..... 12
589 ..... 28	590 ..... 32	591 ..... 23	592 ..... 48	593 ..... 16	594 ..... 22
595 ..... 36	596 ..... 18	598 ..... 13	599 ..... 17	600 ..... 27	601 ..... 16


### Member's Ads—continued from page 94

buy your Finland revenue duplicates, unwanted, accumulations. Also want Finland railroad stamps, locals, perfins, cinderellas. Please send with your asking price or for my offer. Thank you. Jacob Kisner, 254 Park Avenue South, PHF, New York City, NY 10010. •681•

**Wanted: Large** accumulations of common used wine revenues for cancel study. All offers considered and will be answered. Thanks, Clay Wallace, 90 Cedar Pointe Loop #1511, San Ramon, CA 94583. •682•

**Hungarian Revenue** Collection for Sale. Covers a wide range of items. Barefoot catalog value is over 1500. Also a few unlisted items. Includes Kezelesi, Konzuli Illetek, Valto, Sor, Jatekkartyara, Revenue Stamped Paper and other seldom seen items. Am willing to sell by category type. For particulars write to Michael Zolno, 2855 W Pratt Blvd., Chicago, IL 60645. •683•

**For Sale:** France (Gibier) Wild Fowl Hunting stamps 1984-88, used, \$10.00 each or \$45.00 for all 5. Canada British Columbia Conservation stamps 1947 NG \$15.00, NH \$20.00, 1949 NH \$55.00. David H Curtis, 1806 Sycamore, Killeen, TX 76543. •684•



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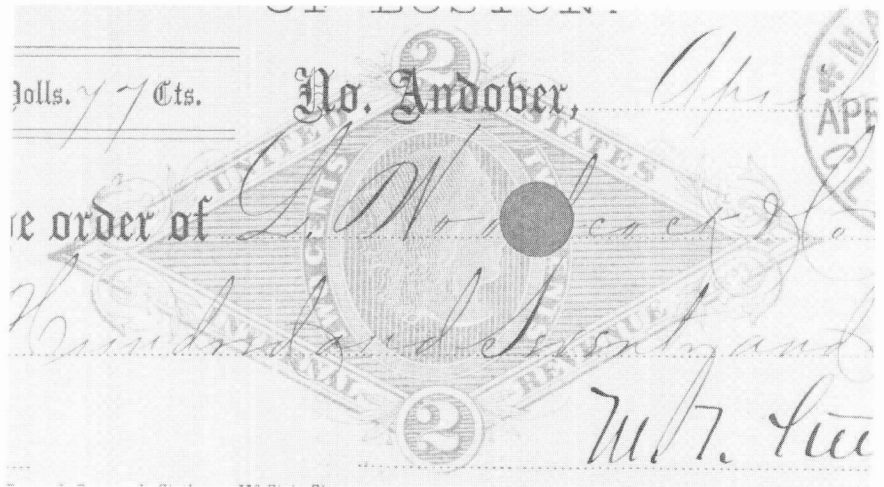
# A New RN-G1 Variety of US Revenue Stamped Paper

by Roger Patterson, ARA and Paul G. Markison, ARA

Of all the varieties of U.S. revenue stamped paper, the one that seems to be the most numerous and most inexpensive is designated by Scott as RN-G1. Its use by the various banks throughout the United States is too long a list to mention here. It was authorized by the Act of Congress of July 1, 1862, effective October 1, 1862, and was used until July 1, 1882.

The RN-G1 imprint was printed on checks, drafts and receipts by the lithographic method. The printing was done by private firms under supervision of government representatives, from stones loaned by the Bureau of Internal Revenue. Type RN-G1 was printed by, or the lithographic stones originated with, American Graphic Co., New York City, New York (1875?). A proof of "Type G with Graphic Co.—New York" imprint is shown on page 102 of the *Essays and Proofs of United States Internal Revenue Stamps* written by George T. Turner in 1974. An orange color impression 67 x 96 mm on hard cream color paper without the "Graphic Co." imprint is in the collection of the author of this article. The stones were loaned only to the bonded printers. Only a few of the largest printers had the stones and printed the various

items. Most printers bought the revenue stamped paper and then did the printing as was required by their customers. Millions of checks and other documents were printed; consequently, as many as six stones could have been mounted side by side so that each press operation would produce twelve pieces of revenue stamped paper. Larger printings could have had twice as many stones for the press in order to produce as many as twenty-four pieces of revenue stamped paper. It



*An enlarged view of the defective RN-G1 imprint. This imprint is described in the text as item two.*

would not have been practical to print from a single stone; the printer could never produce any quantity that way. Therefore, the printers would have had a sufficient number of stones on hand for the large production runs. Sometimes a re-entering of the stones would be required due to the wearing down during the production run. Damage to a stone could happen and it probably would not be noticed. It would be very easy for a stone to sustain damage during this re-entering, handling and

set-up processes. From my observations after examining a few hundred of the RN-G1 examples, the differences (mostly minor) in the printings would fill a small encyclopedia. Causes, I suppose, are mostly due to wear of the image on the stone.

When Roger Patterson of Bemidji, Minnesota, contacted me regarding a new variety of RN-G1, I was very skeptical since I had seen so many small variations of this stamp. A new

*Item One.*



Right top: Item Two; right below: Item Three

variety has come to light for RN-G1. The variety is as follows: a break running through the frame line, the "E" of "INTERNAL" and extending approximately 14 mm into the background of the lower left side of the RN-G1 imprint. Full credit for this discovery goes to Roger Patterson who let me know of this a short time ago.

Roger lists this variety on the following checks or drafts:

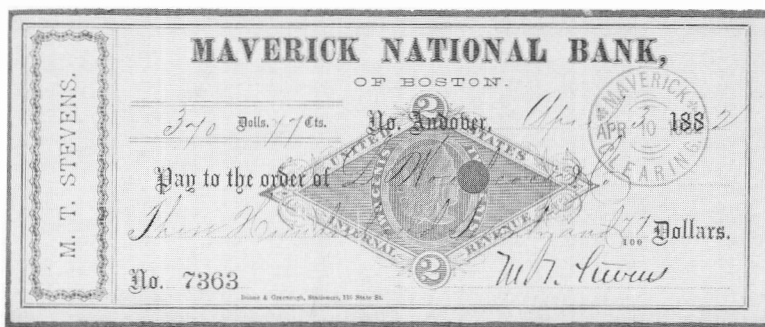
(1) Union Bank of Abingdon, Abingdon, Illinois, No. 23702, 4/7/1882, for \$7.35, black printing on pink safety paper. Printer is Western B.N. & Engraving Co., Chicago. The draft also has extra lines of color at the lower right, left and upper left.

(2) Maverick National Bank, of Boston, No. 7363, Apr. 3, 1882, for \$370.77. Check printer is Doane & Greenough, Stationers, 116 State St., Boston. The check is from North Andover.

(3) First National Bank, Cooperstown, N.Y., No. 5533, Sept 2, 1882, for \$500.00, on wavy lavender safety tint paper, Leatherstocking at left. Printed by Dennison & Brown, Maiden Lane, New York City.

(4) Grant County Bank, Silver City, New Mexico Territory, No. 2, Dec. 19, 1882, for \$15.00, printed on a violet or lilac paper by Wm. Mann, Philadelphia.

Searching my own collection for this variety, I found the



following:

(5) Tallant & Company Bankers, San Francisco, No. 939, 12/18/1889, for \$5,000.00, light brown on off-white paper. Lithographed by Britton & Rey, San Francisco. This check has the same die break as the above checks.

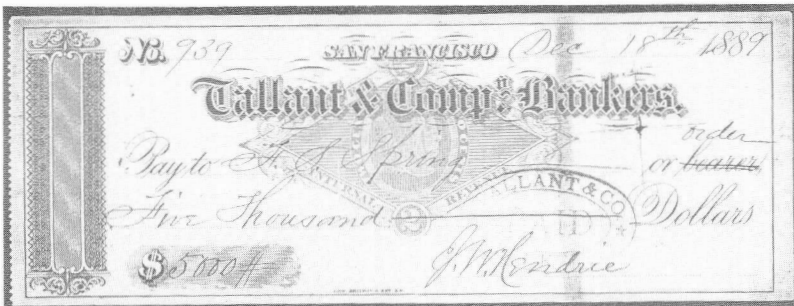
(-) Another check of the same bank as above, No. 404, 9/19/1877, for \$700.00, with no break in the lower left of the design.

The 1979 ARA publication *A Handbook For United States Revenue Stamped Paper*, illustrates another example of this variety on page 48, Figure 23. This check, Cashier, McKeen's Bank, Terre Haute, Ind., 1888, was printed by Corlies Macy & Co. Stationers, 39 Nassau Street, N.Y. This item shows all of the die break discovered by Roger Patterson! It has lain dormant in our own back yard for nine years. One is reminded of the story of "The Purloined Letter" by Edgar Allan Poe! All collectors of U.S. revenue stamped paper are asked to study their G types and report.

Our observations are: (1) These examples of the die break could possibly all be from the same stone or the same imprint on the same stone. (2) All of the various printers could not have had the same stone. (3) The Bureau of Internal Revenue possibly furnished check printers with the paper imprinted with the RN-G1 variety. (4) The damaged imprint was probably overlooked.

#### References

Cummings, W.W., Editor. *Scott 1988 Specialized Catalogue of United States Stamps*. Sid-



Left Above: Item Four; Left below: Item Five.



## Kumharsain State (India):

# The Plating of 1903 Violet-Brown Issue

by A. M. Mollah, ARA

The fiscal stamps of Indian States provide excellent opportunities to delve into the intricacies of plating studies. The Kumharsain court fee stamps in violet-brown are one such example.

This group of stamps (Figure 1) was issued circa 1903 as is noted from the stamps used on contemporary documents. The stamps were valid until after Indian independence when the state was merged with the Indian Union. It should be noted here, however, that some handstruck court fee stamps were concurrently used during the period 1903-50; one such stamp is illustrated in Figure 2.

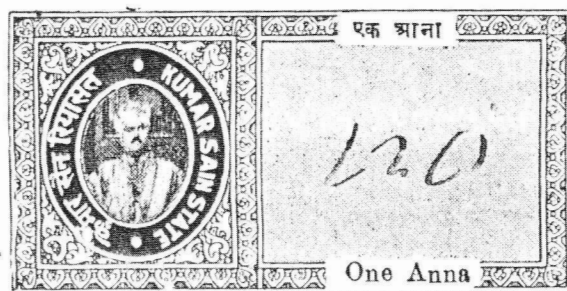
The violet-brown stamps come in the following denomina-



**Figure 2.** A handstruck court fee stamp used concurrently with the printed stamp shown in Figure 1.

tions: 1 anna, 2 annas, 4 annas, 8 annas and 1 rupee. The color of all the values is a uniform shade between violet-brown and crimson. It can now be established that all the denominations in this series were printed in the same color and also from the same plate after changing the typo letters in the value tablets.

The stamp consists of a basic design containing the king's portrait with the words "Kumharsain State" in Hindi and English surrounding the portrait. There are slots at the top and the bottom of the design where the values could be inserted. The Hindi value inscription was put at the top and the same in

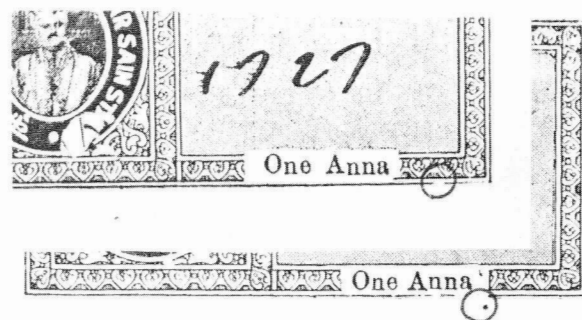


**Figure 1.** The Kumharsain court fee stamp of 1903.

English at the bottom. The stamps were printed by typography.

The basic plate consists of two clichés with the following characteristics. The top cliché has a broken frame line at the right hand bottom a few millimeters away from the corner. The bottom cliché has a distinctly different break in the bottom frameline, rather a long one, adjoining the value tablet. Also there is a small dot a little way from this break as marked in the illustration. The position and the

**Figure 3.** Detail showing the frame-line break at the bottom of the two clichés.



## Foreign Sales Notes

Duane F Zinkel, Sales Manager  
2323 Hollister Ave.  
Madison, WI 53705

We have a few additions to the listing of catalogs that appeared in the March issue (page 58). We now have the Barefoot Scandinavia catalog for \$9.00 and the following reprint sections from Forbin (in limited supply): Argentina, Brazil, Bolivia, Dominia, Salvador for \$7.00; Mexico, Nicaragua at \$3.00; Russia, Serbia, Romania at \$3.00.

ney, OH: Scott Publishing Co., 1988.

Einstein, J.S., T.C. Kingsley and W. R. DeKay. *A Handbook for United States Revenue Stamped Paper*. The American Revenue Association, 1979.

Sterling, E.B. *Sterlings Standard Descriptive Priced Catalog of the Revenue Stamps of the United States*. 1888.

Turner, G.T. *Essays and Proofs of United States Internal Revenue Stamps*. Arlington, MA: Bureau Issues Association, Inc., 1974.

Vanderhoof, E.R. *Check List of Civil and Spanish-American War Series of Revenue Stamped Paper*. Weekly Philatelic Gossip, 1936.

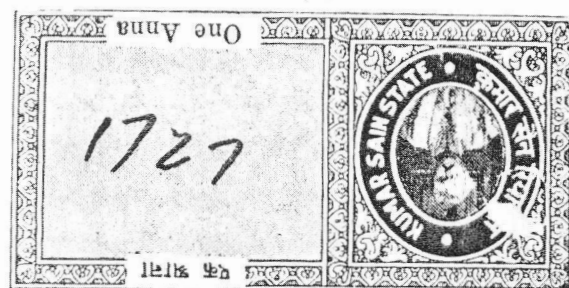
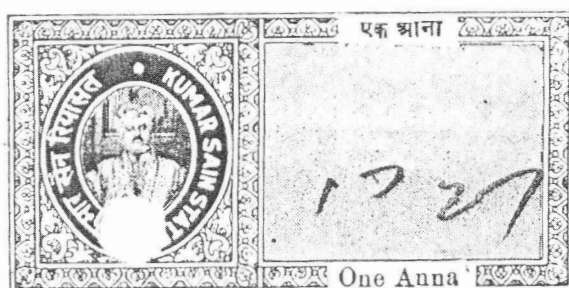
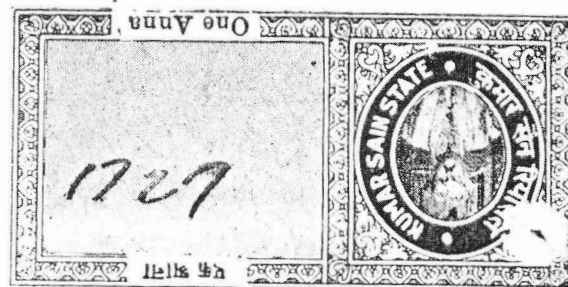
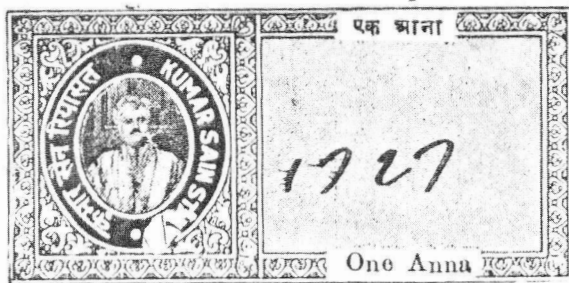


Figure 4. A full sheet of four stamps show with the *tete-beche* arrangement of two vertical pairs.

extent of the breaks can better be compared in Figure 3. There are other minor differences between the two cliches but the primary distinctions as indicated will infallibly distinguish the two.

An unbroken sheet of this issue contains four stamps, two stamps in one vertical pair being *tete-beche* to the other two (Figure 4). From the characteristics of the individual stamps it is certain that first one vertical pair of stamps was printed, then the paper was turned around and the second vertical pair was printed, thus giving birth to the *tete-beche*. All Kumhar-

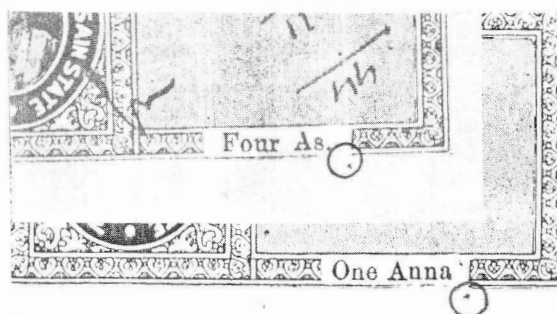


Figure 5. Value tablet of two different values showing the same frame-line break.

### COST ORIENTED FIXED PRICE LIST

Extensive Indian revenues list, based on *The Court Fee and Revenue Stamps of the Princely States of India*, by Koeppl and Manners. Covering over 3000 stamps with many unrecorded items.

Also Available

Banknote, Cheque and Hundi lists  
free of cost by airmail.

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19, Golaghat, Kanpur 208004 - India

sain sheets would, therefore, contain four stamps arranged two by two, the horizontal pairs being *tete-beche*. The sheets are scarce, and amongst the several such sheets that we had the opportunity to examine, we note the presence of only 1 anna and 4 anna values.

If the stamps of different denominations are compared (Figure 5) it can be easily seen that all the stamps belong to either the first cliche or the second one mentioned above, except of course, the value tablets differ.

# A Tale of New Hampshire Railroads

For Terms and Conditions on which Freight is transported by this Corporation, see Notices attached to the published Freight Tariffs, which are posted in all our Freight Offices, and which Notices are to be taken and considered as part of the contract for transportation between this Corporation and its customers.

CASH ON DELIVERY

*S. V. Hale*  
*New York*  
 For Transportation from *Littleton* to Nashua

Nashua, N. H. *May 2* 1870.  
*Concord*  
 To Concord Railroad Corporation, Dr.

1870.		Weight.	Dolls.	Cts.
<i>71254</i>	<i>112 Bbls, Peas</i>	<i>15000</i>	<i>43</i>	<i>00</i>

Received payment,  
*W. H. Waggoner*  
 For the Corporation.

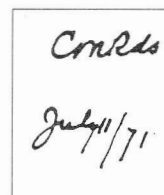
**Figure 1.** A freight bill written by the Concord & Northern Railroad Corporations. This railroad existed at the Concord & Northern only for a short time.

by W. H. Waggoner, ARA

Contemporary with the Civil War era was a tremendous expansion of the American railroad industry. Indeed, before consolidation reduced their numbers, more than 6,000 small railroads operated in this country. Consequently, a great variety of railroad cancellations on revenue stamps dating from that period are known. Their collection and study form a recognized specialty among collectors whose principal philatelic reference work is the illustrated catalogue of these cancellations compiled originally by the late Dr. H. P. Shellabear, and continued so ably by Henry Tolman II (Shellabear and Tolman, 1980).

The Concord & Northern, the railroad whose name apparently appears on the freight bill shown in Figure 1 (the added manuscript is not too legible), is represented in the Shellabear-Tolman work by but a single example, designated C-37. Additional cancellations attributed to this company have not been reported. This note will attempt to explain why many more should not be expected, and why the listed cancellation is suspect.

Both the Concord and the Northern Railroad Companies operated trackage lying wholly within the state of New Hampshire (Poor 1868). Each also maintained its principal office in Concord, the state capital. Based upon length of track and amount of rolling stock, the Concord Railroad was the larger of the two in 1870, the year the shipment cited above took place. It also was the older, having been chartered June 27, 1835, and opened for traffic September 7, 1842. The Concord's principal line connected Concord with Nashua, 35 miles to the south. Branch lines included the Hooksett Branch



**Figure 2.** This cancel is dated more than six months after the Concord & Northern Railroad ceased to exist.

Railroad (Concord to Hooksett), the Concord & Portsmouth Railroad (Manchester to Portsmouth), the Manchester & North Weare Railroad (Manchester to North Weare), and the Suncook Valley Railroad (Suncook to Pittsfield). The three roads last named above were what are called "lessor companies." They did not run trains under their own names, although typically they had obtained state charters, acquired rights of way, and laid track. Before they started providing railroad service, however, they were leased by another company that provided the necessary personnel and rolling stock, and actually operated the railroad (Edison, 1984, page 3).

The Concord & Portsmouth Railroad traced its ancestry to the Portsmouth, Newmarket & Concord, and the Portsmouth, Newmarket & Exeter Railroad Companies, both chartered July 1, 1845. Later that year, the two railroads were consolidated to form the Portsmouth & Concord Railroad. Additional legislative acts authorized further construction, including that of a branch to Hooksett. On September 1, 1857,



the railroad was sold under foreclosure. Reorganized as the Concord & Portsmouth Railroad (a company chartered July 14, 1855), it operated under that title until March 1, 1861, when it was leased to the Concord Railroad for 99 years for a lease-rent payment of \$25,000 per year (Poor, 1886, page 31).

The Manchester & North Weare Railroad had been chartered originally as the New Hampshire Central Railroad on June 24, 1848. On April 12, 1853 (the date has been listed as April 10 and May 1 elsewhere (Poor, 1879, page 25)), it consolidated with the Concord & Claremont Railroad, also chartered June 24, 1848, to form the Merrimac & Connecticut Rivers Railroad Company. The new road ran into financial difficulties, was taken over by the mortgage trustees, and operated for them by the Northern Railroad Company (Poor, 1879, page 29). In 1858, the two companies separated and the New Hampshire Central Railroad was rechartered as the Manchester & North Weare Railroad, June 28, 1858. The road was controlled and operated by the Concord Railroad following the sale and reorganization (Poor, 1890, page 997).

The Suncook Valley Railroad was chartered January 4, 1849, but took 20 years to build. On January 1, 1870, the Concord Railroad leased it for a period of 42 years in exchange for an annual payment of \$14,700.

The Hooksett Branch Railroad, built under the authority granted the Portsmouth & Concord Railroad, was owned jointly by the Concord Railroad (60%) and the Manchester & Lawrence Railroad (40%). A so-called "proprietary company," the Hooksett was similar to the lessor railroad companies, but was owned rather than leased by the operating railroads (Edson, 1984).

The Manchester & Lawrence Railroad was chartered June 30, 1847, and opened for business on November 13, 1849. Its mainline connected Manchester, New Hampshire, with State Line (Methuen), Massachusetts, a distance of slightly over 22 miles. The company leased the Methuen Branch of the Boston & Maine Railroad to extend the line about 3.5 miles from Methuen to Lawrence, Massachusetts. In addition to their shared ownership of the Hooksett Branch Railroad, the Manchester & Lawrence Railroad and the Concord Railroad were operating in 1870 under a contract signed November 1, 1861. Rolling stock was owned conjointly and, under the terms of the contract, net earnings were divided, 40% going to the Manchester & Lawrence and 60% to the Concord (Poor, 1872, page 66).

The Northern Railroad was chartered June 18, 1844, construction began the following year, and service commenced on November 29, 1847. The mainline ran about 69 miles northwest from Concord to West Lebanon. A wholly-owned branch line, the Franklin & Bristol Railroad, connected Franklin with Bristol. This road had been chartered July 8, 1846. Leased for a period of 100 years to the Northern Railroad on April 1, 1848 (three months before it was completed), the Franklin & Bristol Railroad was subsequently merged with the Northern on January 31, 1849, and operated thereafter as a part of the latter's system (Poor, 1879, page 33).

The entity called the Concord & Northern Railroads was created by a contract signed by the two parent roads, April 29, 1870. This agreement provided (50 New Hampshire Reports 167) that:

"from and after April 15, 1870" the two "should be operated and managed in connection with each other for the term of five years...by a joint management under the charge, direction, and care of one agent...who should be appointed by said Northern Railroad."

Onslow Stearns was appointed shortly after the signing, "with the concurrence and assent of said Concord Railroad," to be the sole agent to manage the joint operation.

On May 30, 1870, the Northern Railroad filed a bill in equity with the New Hampshire Supreme Court bringing suit against the Concord Railroad and its directors to enforce the contract. An amendment expanding the charges was filed by the plaintiff August 17, 1870.

In the meantime, several events bearing on this case had occurred. At the regular annual meeting of Concord Railroad stockholders held on May 24, 1870, a new slate of directors had been elected. These men promptly repudiated the April contract and demanded that the managing agent, Onslow Stearns, return control of the Concord Railroad to them. That same day, a temporary injunction was issued to restrain the newly-elected directors from taking possession of the road. Shortly thereafter, lengthy testimony was taken in a second case, this brought by a group of stockholders against the Concord Railroad. The details of this suit need not concern us here except to note that the court combined the two cases and, at its August, 1870, continuance, ordered the Concord Railroad placed in the hands of receivers, pending the outcome of the May 1870 suit.

At the December 1870 term, the court made known its findings as follows (50 New Hampshire Reports 166):

"...a majority of the court found that the controlling purpose of the directors of the Concord Railroad, in making the contract, was to prevent the management of the road from passing into the hands of a new board of directors, whose election at the next annual meeting was generally anticipated; and that this purpose was known to the Northern Railroad. On this state of facts a majority of the court held, that the contract was invalid because of the purpose for which it was made

"...the court were equally divided on the question whether the bill should be dismissed. Held, that no judgement could be entered, that the cause remained pending, and that receivers, who had been appointed to hold the property during the pendency of the suit, would remain in possession."

Soon thereafter (the date of January 14, 1871, has been given (Poor, 1872, page 70)), agreement was reached by all parties and the receivership was lifted. Managerial control of the Concord Railroad was returned to its directors.

Ironically, at the annual meeting on May 26, 1874, the former agent, Onslow Stearns, was elected to the Board of Directors and presidency of the Concord Railroad (Poor, 1875, page 21). This road existed for half-a-dozen years until, on June 29, 1895, a 91 year lease, effective April 1, 1895, was

signed making it a part of the Boston & Maine Railroad system (Poor, 1896, page 415).

Divested of its contract with the Concord, the Northern Railroad reverted to operating under its own name. On June 18, 1884, stockholders ratified the lease of the Northern Railroad to the Boston & Lowell Railroad for 99 years from May 31, 1884. Suits were brought almost immediately, however, to secure the annulment of the lease and the distribution of the company's surplus (Poor, 1886, page 172). In March 1887 the lease was declared void, and on July 1, 1887, operation of the two railroads was returned to their corporate owners. For the Northern, this independence lasted only until January 1, 1888, when a contract that provided payment of nearly \$200,000 per year became effective and control of the Northern Railroad and its auxiliary roads was transferred to the Boston & Maine Railroad system (Poor, 1889, page 15). Whether they approved of the arrangement or not, the Concord and the Northern finally were operated together under single management.

But what of the Concord & Northern's cancellation, C-37? The contract that created this road was signed late in April 1870. Although that agreement was made retroactive for two weeks, it is doubtful that anyone would back-date a cancellation. April 29, 1870, is therefore probably the earliest date on which a Concord & Northern cancel would be used. From that day until the court voided the contract, a C & N cancellation could have been used, regardless of whether the Northern Railroad, Onslow Stearns, or the court-appointed receivers was in charge of operations. The New Hampshire Supreme Court held the contract to be invalid at its December 1870 term, but the exact date of this decision is not known. It should be noted, however, that the regular terms of this court commence (51 New Hampshire Reports 7) on the first Tuesday of June and December; each lasts about three weeks. In 1870, December 6th was the first Tuesday. The most likely last date on which a C&N cancel could be legally used was therefore sometime during the final week of December 1870. As may be seen in Figure 2, the only reported example of a Concord & Northern cancellation is dated July 11, 1871, more than six months after that railroad ceased to exist.

With neither the need nor the space to recount all the historical details of the railroads considered here, many interesting bits of information have necessarily been omitted. This account cannot be concluded, however, without at least some further reference to the fascinating individual who played such a pivotal role in the story of the short-lived Concord & Northern Railroad.

Onslow Stearns (1810-1878) had only a common school education but he helped build the Chesapeake & Ohio Canal, the Baltimore & Ohio Railroad, and the Philadelphia & Trenton Railroad (among others) while still a young man (National Cyclopaedia of American Biography). After 1837, Stearns lived in Massachusetts or New Hampshire while holding various executive positions with a number of railroads, including the Old Colony & Newport and the

Concord. From 1852 until his death, he was president of the Northern Railroad while concurrently serving, in 1869-71, two terms as the 34th governor of New Hampshire (Sobe and Raimo, 1978, vol III, page 967). Anyone interested in 19th century railroading in New England is encouraged to examine the life of Onslow Stearns more closely than this brief note permits.

### References

- Authority. *New Hampshire Reports*.  
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*National Cyclopaedia of American Biography, The*. Vol. 11, p. 134.  
Poor, H.V. *Manual of the Railroads of the United States*. New York City, annual volumes beginning in 1868.  
Shellabear, H.P. and H. Tolman II. *Railroad Cancellations on United States Revenue Stamps of the 1862-1875 Issues*. Orange, CT: 1980. Annual addenda issued by Tolman beginning 1981.  
Sobel, R. and J. Raimo (editors). *Biographical Directory of the Governors of the United States, 1789-1978*. Westport, CT: Meckler Books, 1978.

## Harlan W. Miller

Harlan W. Miller, 74, Lawrence, Kansas, died at his home Wednesday, March 29, 1989 after an illness of several months. Harlan was the owner and operator of Miller Print Shop and is best known to members of the ARA as having been the printer of *The American Revenuer* from 1954 (the ARA had a column in his magazine the *Hollow Tree* during 1954) through 1976.

Miller retired from the printing business in October 1988, after having operated his shop for over 50 years. He had printed and published many philatelic publications over the years, both his own and society publications. Among the publication he printed in more recent years in addition to TAR were *The Czechoslovak Specialist*, *France and Colonies*, *Philatelic Literature Review* and *The Posthorn*.

For many of the earlier years Miller helped hold TAR together seeing that issues got printed despite a lack of timely input from various editors. His impact on the ARA and other specialist groups in philately has been great.

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# The American Revenue Association

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## 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.

**Thomas Crichton, IV** 4659, 1455 Pennsylvania Ave NW, Suite 700, Washington, DC 20004, by Richard Friedberg. US revs.

**Robert W Donaghey** 4658, 555 Main St, New York, NY 10044, by Secretary. World classics.

**Arthur C Hamm** 4660, Box 3502, New York, NY 10008, by Richard Friedberg. Dealer, Collins & Lonsdale, Ltd.

**Frank A Howard** 4665, 115 John St. Massapequa, NY 11758, by Richard Friedberg.

**Sidney L Nusbaum** 4661, Box 10956, St Louis, MO 63135, by Daryl True. "Almost all."

**Gregory J Plunges** 4664, 152 W 9th St, Bayonne, NJ 07002, by Linn's.

**Dr John M Powell** 4657, 5828 143rd St, Edmonton, AB T6H 4E8, Canada, by Richard Friedberg.

**Daniel A Putman** 4666, Box 4016, Appleton, WI 54915, by Richard Friedberg.

**Howard E Reymers** 4662, Box 453, Huntington, NY 11743, by Walter H Hoffmann. US and Scandinavia revs and Xmas seals.

**Sam Segal** 4663, 8 Glenwood Ave, Portland, ME 04103, by Ronald E Leshner. Collector/dealer, Yankee Trader—all revs and cinderellas.

**John Zenz** 4667, 104 Geneva St, Medford, OR 97504, by Richard Friedberg.

*Highest membership number assigned on this report is 4667.*

### New Members

4642 to 4650

### Applications for Reinstatement

**Carl W Goerte, Jr** 1772, Box 927, Shiner, TX 77984, by Ronald E Leshner. US Scott and non-Scott.

**Satish Misra** 4339, 112 Punjab Pura, Bareilly 243 003,

### 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.

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**Central Representatives:** Joseph S. Einstein and Kenneth Trettin

**Western Representatives:** Richard Riley

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**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.)



India, by Eric Jackson. Dealer.

**Donald H Schodrof** 3883, Box 387, Sheridan, IL 60551,  
by Secretary. Genl US.

### Reinstated from 1989 Non-Payment of Dues List

3296 William H Bergner  
1818 Christian Blom  
1753 R G Booth  
4301 Ronald E Carlson  
3599 Lawrence L Clarke  
4070 Richard T Crowe  
1238 Sohan Lal Dhawan  
4169 Paul B Gumbus  
4352 Christopher G Harman  
4416 Dr Steve Hiscocks  
4390 Edward J Hitchings  
2369 James D Jacobitz  
2858 James J Kotanchik  
3902 Karl T Lackemacher  
2797 Morris Leen  
4518 Stephen K Matte  
3987 Douglas B McDonald

4084 Paul H Pontbriand

1789 Kenneth J Reis

3735 Bernard Schukraft

2099 Richard R Tancrell

4527 I K Thanki

1572 Edward Tricomi

2382 Robbert D Trussell

### Dropped for Non-Payment of Dues

1575 Richard G Levine

### Deceased (Listed as dropped NPD March report)

4476 James H Beal

3074 Erwin Herschkowitz

### Membership Summary

Previous membership total ..... 1368  
Applications for membership ..... 11  
Applications for reinstatement ..... 3  
Reinstated from 1989 NPD list ..... 24  
Dropped NPD ..... 1  
Current membership total ..... 1405

## PAYING UP TO 300% of SCOTT FOR REVENUES!!!

Sc #	Cat	Value	We Buy	Sc #	Cat	Value	We Buy
R51b	CN	350.00	300.00	R312	PI	.35	.60
R59d	CN	21.00	12.00	R313	PI	.85	1.10
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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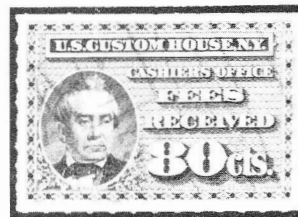
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From our April 22 sale:



Lot 688: 80¢ brown, RL7, HC, Extremely Fine 55.00

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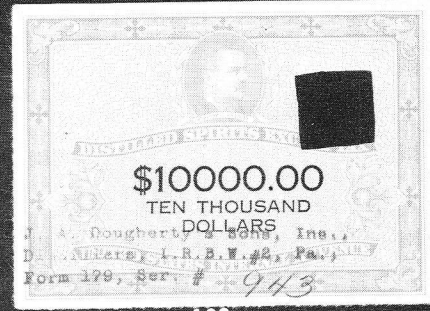
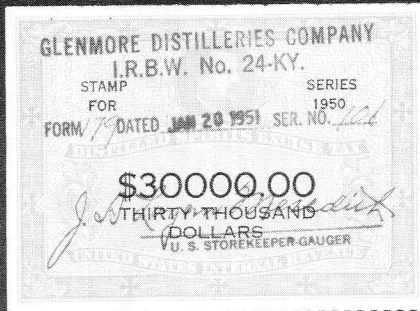
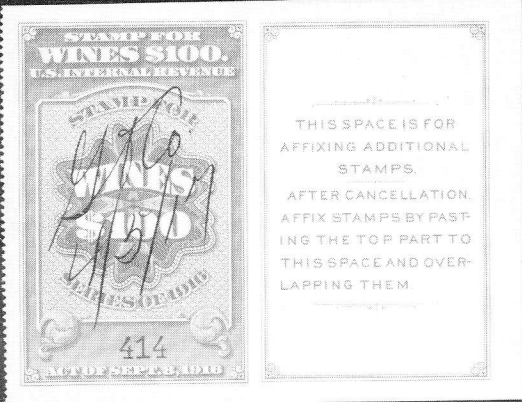
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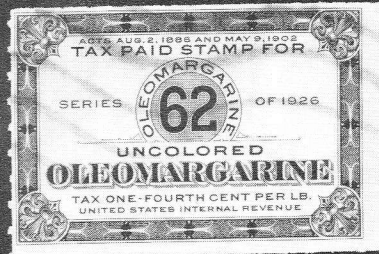
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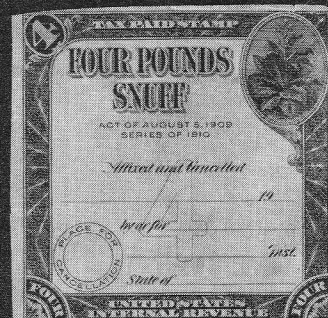
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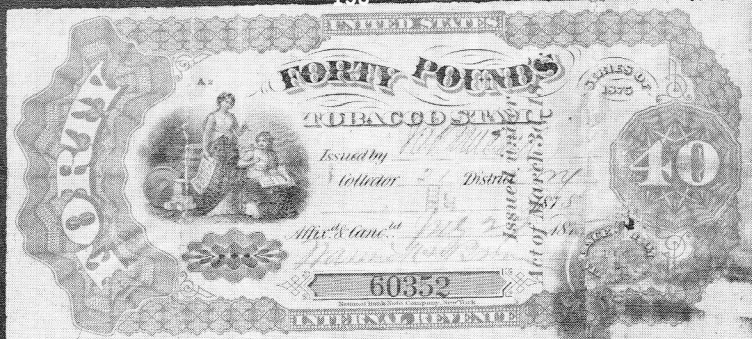
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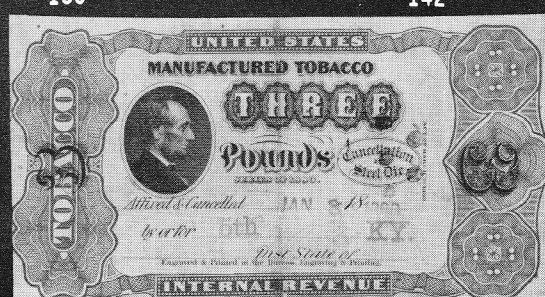
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154

# ERIC JACKSON

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## MAIL AUCTION #42

**CLOSING DATE: June 14, 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 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	CLIPPERTON ISLAND the complete set of ten values as described in Melville's "Phantom Philately", all with the violet "W. Frese & Co., San Francisco" handstamp cancel, VF RARE PHOTO	-----
2	R1a F PHOTO	50.00
3	R77c blue "Moses Taylor & Co." h/s cancel F-VF pinhole PHOTO	45.00
4	R79c VF pinhole, small tear PHOTO	85.00
5	R160 F-VF thin PHOTO	55.00
6	R179 F-VF thin	27.50
7	R172p VG	15.00
8	R249* F, unpriced in Scott PHOTO	-----
9	R156 VF pinhole	4.50
10	R279 F	17.50
11	R288* sensitive ink variety, VF crease	20.00
12	R333 VF thin	13.00
13	R335 cut cancel, VF	30.00
14	R383 F-VF	10.00
15	R408 perfin, F-VF	3.00
16	R435 perfin, VF	17.50
17	R455 cut cancel, VF	4.00
18	R458 F	8.00
19	R460 cut cancel, VF	25.00
20	R505 VF	15.00
21	R505 punch cancel, VF	2.50
22	R508 perfin, F	2.50
23	R509 cut cancel, F-VF PHOTO	40.00
24	R510 perfin, VF	18.00
25	R533 VF	15.00
26	R547* F-VF	4.00
27	R560 perfin, VF	18.00
28	R606 F straight edge	40.00
29	R616 perfin, VF	10.00
30	R669 F PHOTO	75.00
31	R733* plate # 168108 block of four, VF	15.00
32	R86b F PHOTO	70.00
33	R816b F thin, short perf PHOTO	70.00
34	R821p* plate #11176 block of six, VG	-----
35	R822a* F-VF	9.00
36	R841* F-VF pulled perf PHOTO	45.00
37	RD18* VG	30.00
38	RD20* VF small tear PHOTO	75.00
39	RD128* F straight edge	9.50
40	RD307 perfin, F-VF	12.00
41	RD335 cut cancel, F glue on face	30.00
42	RE47 F-VF light crease	27.50
43	RE56 VF crease between stamp & tab, small tear	35.00
44	RE57 VF crease between stamp & tab	45.00
45	RE58 VF crease between stamp & tab	30.00
46	RE59 VF crease in tab PHOTO	125.00
47	RE107 F-VF	7.50
48	RE148 F creased & soiled	50.00
49	RE197 VG varnished	50.00
50	RF13a black overprint, F	27.50
51	RG37* F	11.00
52	RG38* F	11.00
53	RG43* F	11.00
54	RG125 F-VF creased	27.50
55	RJ1-11 F-VF complete set	33.50
56	RJ4a* F-VF straight edge	9.00
57	RJA35* VF thin spot	25.00
58	RJA41 F red printed cancel	12.00
59	RJA74b F-VF	10.00
60	RK7 F-VF straight edge PHOTO	27.50
61	RK10 F straight edge PHOTO	150.00
62	RK19a bisect used on document from Stavanger, Norway, F-VF	30.00
63	RK20 VF tiny tear	9.00
64	RK27 F-VF light crease	15.00
65	RK28 F few short perfs	30.00
66	RK30 F	9.00

67	RK31 F straight edge, thin	25.00
68	RK39 F embossed cancel, creased PHOTO	45.00
69	RL7 F-VF PHOTO	55.00
70	RM261a on a Sept. 1801 note, stamp is affected by ink erosion	15.00
71	RM276b on the back of a Dec. 1815 note, F	10.00
72	RM277a on a Dec. 1816 note, F, cut cancel	10.00
73	RM370 on a May 1849 note, F-VF	8.00
74	RM373 on a July 1849 note, F-VF	6.00
75	RM558 on a import certificate for Muscat wine, F, tear	22.50
76	RM575 on a import certificate for Hyson Skin Tea, F	60.00
77	RN-C21b cut square, F-VF, full document CV(30.00)	
78	RN-L11 First National Bank of Honeybrook, PA check, F-VF	150.00
79	RV4 unused, no gum, F crease	12.50
80	RV13* F	18.00
81	RV16* F	15.00
82	RV19* F-VF	25.00
83	RV27* F	25.00
84	RV29 unused, no gum, stain, straight edge	20.00
85	RV40* F-VF	15.00
86	RX1 VF punch cancel	20.00
87	RX3 VF	25.00
88	RX4 VF	20.00
89	RX6 VF	8.00
90	RX8 VF	20.00
91	RX16 VF	30.00
92	RX15 VF	20.00
93	RX17 VF	65.00
94	RX18 VF	4.00
95	RX19 VF	25.00
96	RX20 VF punch cancel	25.00
97	RX21 VF	35.00
98	RX22 VF	40.00
99	RX23 VF PHOTO	80.00
100	RX25 VF punch cancel	75.00
101	RX30 VF punch cancel	17.50
102	RX40 VF punch cancel	35.00
103	RX46 VF punch cancel PHOTO	90.00
104	RZ1 VF	3.00
105	RZ2 VF	8.00
106	RZ3 VF	2.50
107	RZ4 VF	2.50
108	RZ5 VF	3.00
109	RZ6 VF	5.00
110	RZ7 VF	4.00
111	RZ8 VF	18.00
112	RZ9 VF	10.00
113	RZ10 VF	3.00
114	RZ11 VF	9.00
115	RZ12 VF	6.50
116	RZ13 VF	9.00
117	RZ15 VF	10.00
118	RZ16 VF	16.50
119	RZ17 VF	45.00
120	RZ18 VF	75.00

### BEER STAMPS - Priester Catalogue Numbers

121	41B F-VF creased, light soiling PHOTO	15.00
122	41D VG-F repaired, pieces added	25.00
123	43F F small hole	10.00
124	69 F crease	4.00
125	85A F light crease	6.50
126	88C F crease	12.00
127	112B type 71, VG crease	12.00
128	146C F small rust stain	5.50
129	151A type 81, F sealed tear	5.00
130	183B type 200, VG PHOTO	20.00
131	197, 198, 199, VF	14.00
132	202B F-VF tack hole	7.00
133	214 VF	6.00

### TAXPAIDS - Springer Catalogue Numbers

134	PROCESS BUTTER FB36a VF small thin	8.50
135	OLEOMARGARINE FE88 F stained	15.00
136	FE89 F-VF PHOTO	20.00
137	FE92 F light soiling	3.50
138	SMALL CIGAR TD101a VF PHOTO	7.50
139	CIGARETTE TA48 F-VF thin	6.00
140	SNUFF TE143 F thin	15.00
141	CIGAR TC838a F-VF	2.00
142	SNUFF TE322 F small faults PHOTO	22.50
143	TE323 F-VF thin, corner stain	6.00
144	TE950a VF	10.00
145	TOBACCO TF31 used, usual rough appearance and faults from use	30.00
146	TF35 torn & rejoined, varnished	50.00
147	TF55 F-VF usual faults from use	22.50
148	TF73C thins, tears, nick at top	42.50
149	TF85A VF punched remainder	12.50
150	TF106D F internal tear, thins PHOTO	32.50
151	TF116C F-VF two full tears, light varnish PHOTO	42.50
152	TF159 VF punched remainder	6.00
153	TF160 VF punched remainder	7.50
154	TF180C F-VF crease PHOTO	22.50
155	DISTILLED SPIRITS Series of 1872 30 gallon orange & black on white silk, VF punched remainder, no stub	-----
156	-Series of 1872 60 gallon green & black on violet silk, VF punched remainder	-----
157	-Series of 1878 80 gallon green & black on green watermarked paper, VF punch rem	-----
158	DISTILLED SPIRITS IN BOND Series of 1911 case stamp, 3 gallons, 12 bottles, VF light varnish, staple holes	-----
159	DISTILLED SPIRITS FOR EXPORTATION WITHOUT PAYMENT OF TAX, Series of 1955, VF	-----
160	SPECIAL BONDED WAREHOUSE STAMP FOR RE-WARE-HOUSING GRAPE BRANDY, Series of 1877, VF punched remainder	-----
161	SPECIAL BONDED WAREHOUSE STAMP FOR GRAPE BRANDY, Series of 1877, VF punched rem	-----
162	-Series of 1878, VF punched remainder	-----
163	HYDROMETER LABEL Series of 1877, VF PHOTO	-----
164	-Series 1884, F small scuff PHOTO	-----
165	-Series of 1885, F small scuff PHOTO	-----
166	-Series of 1889, VF PHOTO	-----
167	PHILIPPINE ISLAND W593b 595b, 596, 627, 627a, 642, 643, & 756, F-VF	21.60
168	AMERICAN COPYING CO., Chicago Purchase Stamp, Series A 10, F PHOTO	-----
169	TRADING STAMPS group of over 250, about 30 different	-----
170	BRAZIL box containing over 2½ pounds of revenues, lot of variety, much of it sorted into glassines	-----
171	CEYLON about one pound of revenues, little variety	-----
172	CHINA accumulation of over 500 revenues, good variety	-----
173	CUBA box containing about 2½ pounds of revenues, lot of variety, much of it sorted into glassines	-----
174	DENMARK cigar box of over 5000 revenues, over 30 different	-----

### INDIA - PRINCELY STATES

#### Keeppel/Manners Catalogue Numbers

175	PIPLODA KM51 23 copies; KM52 2 copies; KM53 4 copies; KM54 38 copies; KM55 24 copies; Est. Cash Value \$400-500	7,200.00
176	SATHAMBA 1 an Rev, KM61, ECV \$10	40.00
177	SAURASHTRA optv on 8 an Chuda Court Fee, 2 examples ECV \$10	-----
178	SUDASNA 1 an Revenue, KM101, 5 copies ECV \$35	250.00
179	WANKANER 1 an receipt stamp, 20 examples used on receipts ECV \$20	-----
180	FOREIGN BOND CERTIFICATES, selection of thirteen different, four from Russia; one from French Indo-China; four from Greece; three from France; one French Congo; all date from 1907-1927, some with foreign revenues, F-VF	-----

### LITERATURE

181	Bidwell, Ray W., SERIES OF 1941 WINE REVENUE STAMPS OF THE UNITED STATES OF AMERICA, 1965, 44 pages, paperback, new	-----
182	Cabot, George D., PRICED CATALOGUE OF THE STATE AND CITY REVENUE AND TAX STAMPS OF THE UNITED STATES, 1939, 138 pages, card, VF	-----



## 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.
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6. Ads should only be sent to:  
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**Illinois Daily** usage stamps wanted. Also Illinois Duck Stamps—mint or used. Also Illinois Salmon Stamps—mint or used. Please write first. Thank you. Bob Bergstrom, Box 338, Wheaton, IL 60189 USA •673•  
**For Sale:** Complete U.S. Government 1918 Thrift Card with 16 undamaged copies of WS-1. Quite scarce; some toning/foxing; photocopy for SASE. \$50 postpaid. Doug Swisher, Box 52701, Jacksonville, Florida 32201. (904) 448-6214.

•674•

**Serious Collector** of old stocks and bonds would be interested in purchasing or trading. I may even have a revenue to trade! Henry Hinck, 10800 Lakeview Dr., Hayden, ID 83835. •675•

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•677•

**Interested in** pioneering in a relatively unexplored area? How about forming a collection of revenue-bearing documents from your favorite state? Maybe I can help. Lots of rev-docs in stock including E.M.U.s, unusual and attractive. Please write: Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. Also interested in buying anything in the U.S. revenue area. •678•

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•679•

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•680•

**Finland Revenues!** I would like to (Member's Ads continued on page 82)



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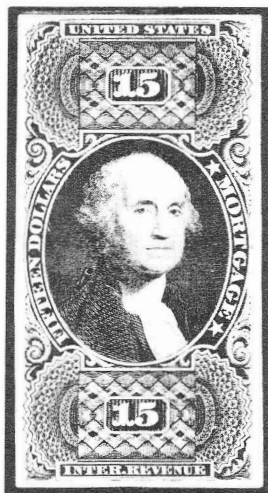
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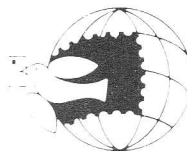
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