



The American Revenuer

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♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MAY, 1989

Volume 43, Number 5
Whole Number 415

Private Die Medicine

1 RS1d F-VF (tiny wrnk) Sharp, Fresh 40.00	65 RS39a F (Repr UL) 3.00	Fresh 48.00
2 RS4a VF (sl tone) Sharp 40.00	66 RS39b F-VF, Sharp, Fresh, Sound ... 30.00	117 RS65a F (Tiny Tone Spot) Sharp, Fresh
3 RS4b VF, Sharp, Fresh, Sound 60.00	67 RS39d VF (SE @LR, clip pfs@B) Srp .3.00 45.00
4 RS4b VF (sl tone) 35.00	68 RS39d F-VF, O.G., Sharp, Fresh, Snd 9.00	118 RS65a F (P Pf@T, T Flt@LR) Sharp color
5 RS4d VF (sl tone) Sharp, Fresh 30.00	69 RS39d VF, Sharp, Fresh, Sound 14.00 30.00
6 RS9a VF, Lt Blue, Sound 5.00	70 RS40a F-VF, Sharp, Fresh, Sound ... 14.00	119 RS65b XF (Cpl lt stns, 1 sht pf@R) Sharp,
7 RS9a VF, Dark Blue, Sharp, Fresh,	71 RS40b F-VF, Sharp, Fresh, Sound ... 14.00	Fresh 18.00
Sound 8.00	72 RS40c F-VF, Sharp, Fresh, Sound 200.00	120 RS66a VF (Cpl NP) Sharp, Fresh 50.00
8 RS9b VF (th) Sharp, Fresh 3.00	only 28 reported	121 RS66a F-VF, Very Sharp, Frh, Snd ... 65.00
9 RS9b VF (cpl tone spots) 4.00	73 RS41b F-VF, O.G., Srp, Frh, Snd .. 100.00	122 RS66a VF+, Proof-like appear, 115.00
10 RS15a F, OG, Sharp, Fresh, Sound ... 85.00	74 RS42b VF (cpl sht pf, tiny spt) Sharp,	Choice, Sharp, Fresh, Sound
11 RS16a F (Faults, Clipped UL) 15.00	Fresh 12.00	123 RS68a F, Sound 7.00
12 RS16a VG (occ spot) 30.00	75 RS42b F-VF, Sharp, Fresh, Sound ... 16.00	124 RS68b VF, Sharp, Fresh, Sound 16.00
13 RS16a F (faults, repr, tr, pp) 15.00	76 RS42d F-VF (th) Sharp, Fresh 9.00	125 RS68c F-VF, Great Color, Frh, Snd .. 90.00
14 RS18a F (SE, T&R, soil, T-Th) 14.00	77 RS43a VF, Lt Blue, Sharp, Fresh, Sound,	126 RS69a F-VF, Sharp, Fresh, Sound ... 10.00
15 RS18a F-VF (Sld Tr) 8.00	Choice 145.00	127 RS69a F-VF (Cpl NP) Sharp, Fresh ... 7.00
16 RS18a F-VF (cpl sht pf, T-Th) 14.00	78 RS43b F (crease) 5.00	128 RS70b F-VF (Tiny tone spot) o/w Fresh,
17 RS19a F-VF (Th, soiled) 22.00	79 RS43b F-VF, Deep Blue (PP@R, Th,	Sound 75.00
18 RS20a VF cent (Badly toned, T-Tr) ... 15.00	Crease) 3.00	129 RS70b F-VF, Sharp, Fresh, Sound ... 85.00
19 RS20a F (Repr, Tr, P Pf, Flts) 15.00	80 RS43c VF (Crease, Th, Stn) Nice .. 150.00	130 RS70b F (T-Th) Proof-like apr., Fresh 65.00
20 RS20a VF (P Pt&Th@T, Lt stn) 30.00	appear, Only 23 reported, Scarce	131 RS71c VF (Cpl Sht Pf) Srp, Frh 150.00
21 RS21a VF (toned) presentable 12.00	81 RS44d F-VF (Toned, Flts) 10.00	132 RS73a F-VF (Flt@L, Toned) 25.00
22 RS22a F (toned, wrnk) 18.00	82 RS46a F (Soiled, Cpl N Pf) 25.00	133 RS73a F, Sharp, Fresh, Sound 60.00
23 RS22a F-VF (slt toning) 27.00	83 RS46b F-VF, Sound 5.00	134 RS73b VF (Thin, Cpl tone spts) Frh .. 50.00
24 RS23a F-VF (tn, scuff mks) Srp, Fsh 10.00	84 RS46b F-VF, Sharp, Fresh, Sound 9.00	135 RS73b F-VF, Lovely Color, Frh, Snd . 85.00
25 RS23a F-VF, Sharp, Fresh, Sound ... 28.00	85 RS46b F-VF (Rnd corn, T-Th, Stn) ... 3.00	136 RS73d F-VF (T-Th, Dull Pfs) Nice color .
26 RS24a VF (sl soil) 8.00	86 RS46d F-VF, Tall Stamp, G.G., (T-Th) 40.00
27 RS24a F-VF (cpl tone spts) cntr rpr 4.00	Sharp 8.00	137 RS73d F-VF (Very slt tone) Frh, Snd 75.00
28 RS25a F-VF (tone spots) 4.00	87 RS46d VF (Ragged Pf) o/w Sharp, Fresh,	138 RS74b F-VF (Toned, Th) 4.00
29 RS25a F (toned) 3.00	Sound 10.00	139 RS74d XF, Gem, Sharp, Fresh, Snd . 30.00
30 RS26a F (toned) sound 5.00	88 RS48b F (Piece miss@LR) Flawed ... 25.00	140 RS74dh Error, VF (Ragged Perf@B) Sharp,
31 RS26a F-VF, Fresh, Sound 9.00	89 RS48b XF, Sharp, Fresh, Sound, .. 195.00	Fresh 21.00
32 RS26a Vert Pair, VF, Srp, Frh, Snd ... 27.00	Choice, Scarce this nice!	141 RS74ha F-VF Error, Sharp, Fresh, .. 350.00
33 RS26a F-VF (cpl tone spots) sound 6.00	90 RS48c XF (T-Th) Srp, Frh, Scarce 175.00	Sound, only 22 copies reported
34 RS27a XF cent., Fresh, Sound 6.00	91 RS48c F-VF+, Srp, Frh, Snd, 175.00	of which 9 are sound
35 RS27a F-VF, Sharp, Fresh, Sound ... 10.00	Scarce, Only 26 reported	142 RS75a F-VF, Sharp, Fresh, Sound ... 13.00
36 RS28a F-VF	92 RS48d VF (Very sl wrnk) Sharp, Snd 75.00	143 RS75a F, Sharp, Fresh, Sound 7.00
37 RS28b VG (PE, flts, Th) 5.00	93 RS49b VF (Tiny Tr@T-does not detract)	144 RS75b F-VF, Very Sharp, Fresh, Snd . 7.00
38 RS29b F, Sound 4.00	Srp, Frh, Handsome stamp 70.00	145 RS75b VF, Very Sharp, Fresh, Snd ... 12.00
39 RS29b VF (Th)	94 RS49d F-VF (Th, scratch on face) nice	146 RS75c VF+ (Tiny Th) Lovely Color,
40 RS29b F-VF+ (PP@T), Sharp, Fresh .. 4.00	appear 25.00	Fresh 250.00
41 RS29d VF, Very Sharp, Fresh, Sound 9.00	95 RS49d VF (Th, tiny scuff on face) 35.00	147 RS75d F-VF (Dull Pfs@T) Fresh, Snd 4.00
42 RS29d F-VF (Slt toning) 4.00	96 RS50c F-VF, Sharp, Fresh, Sound ... 65.00	148 RS77a F-VF+, Sharp, Fresh, Sound . 65.00
43 RS30a F (1 sht pf) 4.00	97 RS50c F-VF (Perf flaws, 2 PP, 1 sht) 23.00	149 RS77a VF, Sharp, Fresh, Sound 75.00
44 RS30a Vert Pr (Dull Pf@L) Srp, Frh .. 40.00	98 RS51c F-VF, Sharp, Fresh, Sound ... 20.00	150 RS78b VF, Sharp, Fresh, Sound 10.00
45 RS31d F-VF (Toned, Flts) 20.00	99 RS51c VF, Sharp, Frh, Snd, Choice . 30.00	151 RS78Ab VF-XF, Sharp, Fresh, Sound,
46 RS31d F (Minor Flts) 30.00	100 RS51d XF, Jumbo Mgs, OG, Sharp, Fresh,	Choice 24.00
47 RS33a VF, Sharp, Fresh, Sound 8.00	Sound 10.00	152 RS79b F-VF+, Sharp, Fresh, Sound . 50.00
48 RS33b VF (T-Th@B), Fresh 3.00	101 RS56d VF (Round Cnr@UL) Sound .. 50.00	153 RS79b F-VF+, Sharp, Fresh, Sound . 30.00
49 RS35b VF (Tiny stn@UR) Sharp 3.00	102 RS57d VF (Few dull Pfs@B) o/w Sound	154 RS81b F-VF, Sharp, Fresh, Sound 5.00
50 RS35b VF, Sharp, Fresh, Sound 6.00 50.00	155 RS83b F-VF, Sharp, Fresh, Sound ... 45.00
51 RS35c VF (Thin), Sharp, Fresh 5.00	103 RS58b F (Toned, faults) 3.00	156 RS86b F-VF (Rnd L Corner, Sht Pf@R)
52 RS35c VF, Sharp, Fresh, Sound 15.00	104 RS58b F-VF (Pf flts) Sharp, Fresh 5.00 6.00
53 RS35c VF-XF, Sharp, Fresh, Sound,	105 RS58b VF, Sharp, Fresh, Sound 19.00	157 RS86d VF (SE@L, Cpl PP@T) 5.00
Choice 20.00	106 RS59a F (T-Th) Sharp, Fresh 7.00	158 RS86d F-VF (1 sht pf@T) o/w Sharp,
54 RS35d VF+ (Toned) Sound 3.00	107 RS62b VF-XF (T-Th) Sharp, Fresh ... 12.00	Fresh, Sound 9.00
55 RS35d F-VF, Sharp, Fresh, Sound 4.00	108 RS62b Hz Pair, F-VF, Fresh, Sound . 25.00	159 RS87b Hz pair, VF, Srp, Frh, Snd ... 12.00
56 RS35d XF, Sharp, Frh, Snd, Choice ... 7.00	109 RS63c XF+, Almost perfect cent, Gem,	160 RS87b VF, Sharp, Fresh, Sound 5.00
57 RS36b F-VF, Sharp, Fresh, Sound ... 65.00	Sharp, Fresh, Sound 40.00	161 RS87b VF (Sld Tr) Sharp, Fresh 3.00
58 RS36d VF (slt tone, T-Th) Deep color 40.00	110 RS63c VF, Incredible Color, Frh, Snd 32.00	162 RS87b Hz Strip 4, F-VF, Scarce, Sharp,
59 RS36d F (Thin) Sharp color 30.00	111 RS63c VF (Thin) 8.00	Fresh, Sound 25.00
60 RS36d F-VF, Sharp, Fresh, Sound ... 65.00	112 RS63d VF (Cpl Pf Fltr) Ink Cxl 3.00	263 RS87c VF, Sharp, Fresh, Sound 48.00
61 RS37d F-VF (Toned, Th) 25.00	113 RS63d F-VF, Sharp, Fresh, Sound ... 10.00	164 RS87c CF (Th) Great color, Fresh 45.00
62 RS37d VF (Toned, T-Th) Fresh 36.00	114 RS64c F-VF+, Sharp, Fresh, Sound 44.00	165 RS87d F-VF (P Pf@T) Sharp, Fresh ... 3.00
63 RS38b VF (Toned, T-Th) 40.00	115 RS64d VF, Sharp, Fresh, Sound 10.00	166 RS87d F-VF, Strip 4 (Toned, P Pf) 21.00
64 RS38b F-VF (few tone spts) o/w snd . 40.00	116 RS65a F-VF (Cpl Pf Flaws@B) Sharp,	167 RS88a XF, Gem, Sharp, Fresh, Snd . 48.00

J. F. NICOSIA

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Private Die Medicine

163	RS88b	F, Sharp, Fresh, Sound	25.00	224	RS106a	F-VF, Sharp, Fresh, Sound	3.00				65.00
169	RS88d	F-VF+ (Toned)	18.00	225	RS106b	V-VF (Cpl Sht Pf) o/w Srp, Frh, Snd, Only 23 Rpted, Scarce	210.00	282	RS138d	VF, Sound	6.00
170	RS90d	VF (Stn@R, Wrnk)	4.00	226	RS107b	(PPf@T, Deep) Lovely color, Fresh	10.00	283	RS140a	Hz Pair, F-VF, Pt imp	70.00
171	RS90d	VF+, Sharp, Fresh, Sound	10.00	227	RS108b	F (T-Th) Nice Color	80.00			"Philadelphia" Sharp, Fresh, Sound, Scarce	
172	RS91a	VF, Fresh, Sound	15.00	228	RS109b	F-VF (T-Th, cpl stns)	2.00	284	RS140a	F-VF, OG, Sharp, Fresh, Snd	14.00
173	RS91a	VF (T-Th) Sharp, Fresh	15.00	229	RS110d	F-VF (Tiny cnr th) Lovely color, Fresh	160.00	285	RS140a	VF, Sharp, Fresh, Sound	14.00
174	RS91b	F-VF, Sound	3.00	230	RS111c	VF-XF (Minute T-Th) Srp, Frh, Choice	160.00	286	RS140b	F (soiled)	2.00
175	RS91b	VF, OG, Sharp, Fresh, Sound	8.00	231	RS111c	F-VF (Dull Pf@T) Srp, Frh	75.00	287	RS140d	F-VF (T-Th)	4.00
176	RS91b	Vert Pair, F-VF (Low St, Stn) Sound	15.00	232	RS111d	XF cent (Repr Tr@UL tiny) Sharp, Fresh	12.00	288	RS141b	F-VF (T-Th)	15.00
177	RS91d	VF-XF cent, Sharp, Frh, Snd	11.00	233	RS114b	F-VF, Sharp, Fresh, Sound	3.00	289	RS142d	VF (PH CCL) Sharp, Fresh	60.00
178	RS92d	VF+, OG, Sharp, Fresh, Snd	12.00	234	RS114c	F, Sharp, Fresh, Sound	7.00	290	RS142d	F-VF (P Pf@R) Sharp Fresh	45.00
179	RS93d	VF+ (thin) Fresh, Scarce	95.00	235	RS114c	VF, Sharp, Fresh, Sound	16.00	291	RS142d	Blk 4, OG, F-VF, Sharp, Fresh, Sound	325.00
180	RS94a	F (Sl Cr) Sharp, Fresh	12.00	236	RS114d	F-VF, Sharp, Fresh, Sound	3.00	292	RS147b	F (Soiled)	2.00
181	RS94a	F-VF, Sharp, Fresh, Sound	24.00	237	RS114d	VF, Sharp, Fresh, Sound	5.00	293	RS147d	VF OG (T TR@L)	6.00
182	RS94b	VF (Sl Tone) Sound	22.00	238	RS115a	VF (Toned, Thin)	12.00	294	RS148b	VF (T-TR WRNK)	3.00
183	RS94d	F-VF (Toned, Heavy Thin)	6.00	239	RS115b	VF (Cpl Stn, Wrnk)	4.00	295	RS148c	F-VF (p h wrnk th) sharp	30.00
184	RS94d	F, OG, Sound	18.00	240	RS115d	F-VF, Sound	6.00	296	RS148d	F-VF (th) Sharp	4.00
185	RS95a	F, Sharp, Fresh, Sound	3.00	241	RS115d	F-VF+ (Th, Rag, Pf)	3.00	297	RS148pa	Perf/die cut, VF, Sharp, Fresh, Sound	45.00
186	RS95a	VF+, Sharp, Fresh, Sound	5.00	242	RS116c	F-VF, Sharp, Fresh, Sound	17.00	298	RS149pa	Perf/die cut, VF, Sharp, Fresh, Sound	75.00
187	RS95a	VF+, OG, Sharp, Fresh, Sound, Choice	10.00	243	RS116c	VF (Rnd Crn) o/w Sound	10.00	299	RS149a	VF, Sharp, Fresh, Sound	11.00
188	RS95b	F (Th) Sharp	2.00	244	RS116d	F-VF, Sound	3.00	300	RS149b	F-VF (tiny spot@B) Srp, Frh	7.00
189	RS95b	F-VF, Sharp, Fresh, Sound	4.00	245	RS116d	VF (Tiny spot UL) Sharp	4.00	301	RS149c	F+, Sharp, Fresh, Sound	68.00
190	RS95c	F-VF (toned)	12.00	246	RS117b	F-VF (Hz cr, Th) Sharp	25.00	302	RS149d	F-VF, Sharp, Fresh, Sound	9.00
191	RS95c	VF (Tiny Stn LL, T Wrnk@LL) Sharp	26.00	247	RS117b	XF, Perfect cent (Cpl T-Th) Sharp, Fresh	50.00	303	RS150b	VF, Sharp, Fresh, Sound	3.00
192	RS95d	VF (Ovpt X) Prov used for S Basin Perfume (RT1)	10.00	248	RS117d	F-VF (P Pf@L) Sharp, Fresh	20.00	304	RS150c	F-VF, Sound	15.00
193	RS95d	XF, Jumbo mgns, OG, (T-Th) Sharp, Fresh	5.00	249	RS117d	VF, Fresh, Sound	35.00	305	RS150c	F, Sound	7.00
194	RS95d	VF (Dull Pf@L) Sharp, Fresh	2.00	250	RS118a	F-VF (stn, scuff) o/w Fresh	2.00	306	RS150d	VF, Fresh, Sound	3.00
195	RS96a	F-VF (Th@T) Sharp, Fresh	2.00	251	RS118a	VF, Sharp, Fresh, Sound	4.00	307	RS151b	VF, Sharp, Fresh, Sound	8.00
196	RS96a	VF+, Ms Cxl, Sharp, Frh, Snd	5.00	252	RS118b	F-VF, Sc HFM 1877, Frh Snd	5.00	308	RS151b	XF, Gem, Sharp, Fresh, Snd	12.00
197	RS96c	F-VF, HC SON, Sharp, Fresh, Sound	45.00	253	RS118b	F-VF (Sl wrnk) Sharp, Fresh	4.00	309	RS151d	F-VF, Sharp, Fresh, Sound	5.00
198	RS96c	VF, Sharp, Frh, Snd, Choice	60.00	254	RS118d	V-VF, Sharp, Fresh, Sound	5.00	310	RS152d	F-VF, Sharp, Fresh, Sound	5.00
199	RS97a	F, Sharp, Fresh, Sound	18.00	255	RS118d	VF (Dull Pf@T) Fresh	2.00	311	RS155a	F-VF (cpl n pf) Sharp, Fresh	30.00
200	RS97a	F-VF, Sharp, Fresh, Sound	23.00	256	RS119d	VF, Sharp, Fresh, Sound	20.00	312	RS155b	F, Sharp, Fresh, Sound	7.00
201	RS97a	VF, Sharp, Fresh, Sound	30.00	257	RS119d	F-VF (Rag Pf) Sound	10.00	313	RS155bv	F-VF (cpl n pf@t) Srp, Frh	5.00
202	RS97e	Vert Strip 3, F, Snd Scarce 250.00		258	RS121d	VF (Cpl sht Pf, Cr) Sharp	12.00	314	RS155b	Hz pair, F-VF (lt tone) Sound	25.00
203	RS97b	F-VF (Toned)	5.00	259	RS122d	F-VF (Repr@RB, Rag Pf)	4.00	315	RS155b	Hz pair, F, Sharp, Fresh, Sound	45.00
204	RS98b	F-VF, Sharp, Fresh, Sound	4.00	260	RS122d	VF (T-Th) Sharp, Fresh	15.00	316	RS155c	R-VF, OG HR, Sharp, Fresh, Sound	29.00
205	RS98c	F-VF, Great Color, Sharp, Fresh, Sound	17.00	261	RS124a	F-VF (Th, Cpl tone spts)	4.00	317	RS156d	VF-XF, Sharp, Fresh, Sound	15.00
206	RS98c	VF, Sharp, Frh, Snd, Choice	32.00	262	RS126d	VF (Toned)	5.00	318	RS156d	F-VF (t tr@ul) Sharp, Fresh	3.00
207	RS98d	VF (Toned)	3.00	263	RS	XF, Gem, Sharp, Fresh, Sound, Pristine	30.00	319	RS156c	F-VF (se@t, dull pfs) Srp, Frh	20.00
208	RS98d	F-VF, Sound	3.00	264	RS128d	F-VF (Cpl tone spts, Flts, Rep) ...	40.00	320	RS157c	F-VF (sld tr@L, Th, N P@B) Sharp	20.00
209	RS98d	Vert Pair, F-VF, Sharp, Fresh, Sound	10.00	265	RS129b	VF (Repr@RB) Sharp, Fresh	40.00	321	RS157d	F-VF (toned, flts)	2.00
210	RS99b	VF (Cpl Tiny Stns) Srp, Snd	60.00	266	RS129b	F-VF (Tiny shallow t) Srp, Frh	80.00	322	RS157d	VF, 2 Jumbo mgns, Sharp, Fresh, Sound	10.00
211	RS99b	VF, Sharp, Frh, Snd, Choice	75.00	267	RS129d	VF cent (Hvy Flts)	22.00	323	RS158d	VF (Cpl N Pf@L, tiny stn) Frh	6.00
212	RS100b	F+, Sharp, Fresh, Sound, Scarce, Only 45 reported	250.00	268	RS131d	F-VF (Pf Flt@UR crn)	4.00	324	RS159b	VF (vert cr) Sharp, Fresh	125.00
213	RS100b	F-VF (In Pf@UL) o/w Shp, Frh, Snd, Only 45 rpted, Scarce	195.00	269	RS132a	VF cent (Soil Cr, T-Th)	24.00	325	RS159b	F-VF (Soil, wrnk)	60.00
214	RS101d	F-VF (Thin) Sharp, Fresh	10.00	271	RS132b	VF (crease) Sharp, Fresh	30.00	326	RS159d	VF (Th) Sharp	15.00
215	RS101d	VF-XF, Sharp, Fresh, Sound	20.00	272	RS132c	VF (Tiny knick@T, T-Th)	60.00	327	RS162a	F-VF, Sharp, Fresh, Sound	12.00
216	RS101d	XF, Gem, Sharp, Fresh, Snd	35.00	273	RS132c	VF (wrnk, sl soil)	70.00	328	RS162b	F-VF, Sharp, Fresh, Sound	15.00
217	RS103b	F-VF, Sharp, Fresh, Sound	25.00	274	RS132d	VF (Sl cr, soil)	10.00	329	RS162d	VF, Sharp, Fresh, Sound	20.00
218	RS103d	F (Toned, Rgh Pfs) Sound	8.00	275	RS133a	VF (Seal Trs, T-Th)	28.00	330	RS164a	F-VF, Sharp, Fresh, Sound	3.00
219	RS103d	F-VF (Lt Tone) Sound	12.00	276	RS134a	VF Sharp, Fresh, Sound	145.00	331	RS164b	F-VF, Sharp, Fresh, Sound	5.00
220	RS103d	F-VF (T-Th) Sharp, Fresh	12.00	277	RS134b	VF (Badly repr, Vert Tr) Cat 135	26.00	332	RS164d	F (cpl N Pf@R) Sharp Fresh	15.00
221	RS104d	VF (dull Pf@B) Sharp, Fresh	25.00	278	RS136d	F-VF (T-Th) Sharp, Fresh	185.00	333	RS164d	F -VF (tone, Pf tims few) Sharp, Fresh	90.00
222	RS105d	VF, Sharp, Fresh, Sound	14.00	279	RS137b	F-VF (tiny wrnk) Sharp	4.00	334	RS165b	F-VF, Sharp, Fresh, Sound	125.00
223	RS105d	VF (dull Pf@T) Sharp, Fresh	8.00	280	RS137b	F (Vert scs, cut repr) Sharp	2.00	335	RS166b	XF, Srp, Frh, Snd, Choice	8.00
				281	RS137d	VF (Inp@T, Cpl lt stn) Nice appear		336	RS166c	F-VF, Sharp, Fresh, Sound	20.00

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337	RS166c XF, Gem, Sharp, Fresh, Snd	30.00	393	RS193d F-VF (Th)	2.00	454	RS222a F-VF (Toned, Th)	3.00
338	RS168d VF, Sharp, Fresh, Sound	7.00	394	RS193d VF (Rag Pf, PH)	2.00	455	RS222a F-VF (T-Th, Tr)	3.00
339	RS167b F-VF, Sharp, Fresh, Sound	15.00	395	RS194b F (Flts)	2.00	446	RS223b F-VF, 3 lge mgns, Sharp, Fresh, Sound	50.00
340	RS168d VF, Sharp, Fresh, Sound	10.00	396	RS195a F-VF (Cpl NP@T), Srp, Frh	10.00	447	RS224d F-VF (Toned, Th, Pf flts)	30.00
341	RS168d VF (Rgh Pf, T-Th) Srp, Frh	6.00	397	RS195b F (1 NP@T, few dull Pf@R)	7.00	448 RS224d F-VF, Sharp, Fresh, Sound 120.00		
342	RS169b F-VF (T, Wrnk) Fresh Sound	52.00	398	RS195b F-VF, Sharp, Fresh, Sound	12.00	449	RS225d VF, 4 lge mgns, Srp, Snd	50.00
343	RS169d F=VF+, Sound, Nice	69.00	399	RS195b VF (Sht PF@L, sld, tr) Sharp, Fresh	10.00	450	RS226a F, Full Wrap (Toned, Flts)	15.00
344	RS169d F (Repr@R)	35.00	400	RS196b F	2.00	451	RS227a F-VF (Tone Spts, Flts)	15.00
345	RS170a VF (T-Th) Sharp, Fresh	3.00	401	RS196c F-VF, Sharp, Fresh, Sound	18.00	452	RS228d F, Sharp, Fresh, Sound	14.00
346	RS170a F-VF, Sharp, Fresh, Sound	4.00	402	RS196c VF, Sharp, Fresh, Sound	30.00	453	RS228d F-VF, Sharp, Fresh, Sound	20.00
347	RS170a Vert Pair, F, Sound	15.00	403	RS196d VF, Sound	3.00	454	RS229d Hz Pair, F-VF (Dull Pfs, Rt St) Sound	14.00
348	RS170a Hz Pair, F-VF (Stn M Left St) Sound	15.00	404	RS196d F-VF (Th) Sharp, Fresh	2.00	455	RS233a F-VF (Flts, Fade, Tr, Th)	75.00
349	RS170b Hz Pair (Slt toned) F-VF, Snd	7.00	405	RS196d F-VF, Sharp, Fresh, Sound	4.00	456	RS233a F-VF (T, Tr, Wrnk) nice color, flts	95.00
350	RS170c VF (Tn stn) Sharp, Fresh	20.00	406	RS197b VF, Sharp, Fresh, Sound	15.00	457	RS233b F-VF (Flts, Trs, Th) Nice color	50.00
351	RS170d XF (T-Th), Sharp, Fresh	4.00	407	RS197b F-VF, Sharp, Fresh, Sound	12.00	458	RS236a F (T-Th) Sharp, Fresh	7.00
352	RS171du F-VF (tn trs) nice color	15.00	408 RS197c Vert Pair, F-VF, Sharp, Fresh, Sound	225.00	459 RS238b VF (Sm Cr@UL) Sharp,..... 235.00		Sound, only 25 reported	
353	RS171d F (faults)	8.00	409	RS197d Hz Pair, F-VF (L st, deep PP) Sharp	35.00	460	RS240b XF (Cent cr) Sharp	60.00
354	RS172b VF, OG, Sharp, Fresh, Sound	40.00	410	RS197d F (Rag Pf)	4.00	461	RS241b VF, Sharp, Fresh, Sound	7.00
355	RS172c F-VF, Sharp, Fresh, Sound	45.00	411	RS198b F-VF, Sharp, Fresh, Sound	5.00	462	RS241c F-VF (Slt St) Sharp, Fresh	40.00
356	RS172d F-VF, Fresh, Sound	15.00	412	RS198b VF, Srp, Frh, Snd, Choice	14.00	463	RS241d F, Sharp, Fresh, Sound	3.00
357	RS172d VF, OG, Sharp, Fresh, Sound	35.00	413	RS198d F (Toned)	3.00	464	RS241d F-VF, OG, Sharp, Fresh, Snd	4.00
358	RS174b VF-XF (T-Th)	35.00	414	RS198d F-VF (Rag Pf) Sound	5.00	465	RS242b F, Sharp, Fresh, Sound	3.00
359 RS174bi F-VF, Sharp, Frh, Snd	110.00		415	RS201b VF, Sharp, Fresh, Sound	35.00	466	RS242d F-VF (Schuff)	3.00
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366 RS180d F-VF (T-Th, Th seal tr)	175.00		422	RS207d XF (T-Th) Sharp, Faresh	35.00	473	RS249a F-VF (P Pf@R)	18.00
	only 38 reported		423	RS208a F-VF (Tn spt, stn) Sharp, Frh	9.00	474	RS249a F, Sharp, Fresh, Sound	25.00
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381 RS189c VF+ (T-Th) Great appr, Frh	125.00		439	RS214d F-VF (T-th) Fresh	5.00	490	RS255d F-VF+, HC cxl (T-Th)	40.00
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383	RS189d F-VF (in pf@T) Sharp, Fresh	15.00	441	RS215d F-VF, Sharp, Fresh, Sound	50.00	492	RS256d F-VF (Hvy Stn on Bk, Cent CR)	11.00
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	only 33 reported, lovely appr		447	RS217hd VF, Sharp, Fresh, Snd	65.00	498	RS261b F-VF, Sharp, Fresh, Sound	25.00
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522	RS277b	Hz Pr, VF (In, Tone Spts) Sharp, Fresh	35.00
523	RS277d	Hz Pr, VF, Sharp, Frh, Snd	25.00
524	RS278p	F-VF, Sharp, Fresh, Sound	3.00
525	RS278p	XF, OG, LH, Sharp, Frh, Snd	8.00
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533	RS282r	F-VF, OG, NH, Sharp, Fresh, Sound	10.00
534	RS282p	HC "6-7-8" VF, Sharp, Fresh, Sound	4.00
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606	RT20d	F-VF, HC, Sharp, Fresh, Snd	8.00
607	RT20d	XF, Gem, Sharp, Fresh, Snd	20.00
608	RT21b	F (Faults, Th, Toned)	28.00
609	RT21d	VF-XF, Sharp, Fresh, Sound, Choice	25.00
610	RT21d	F-VF (Flts, Th)	3.00
611	RT22a	VF, Cxl, Sharp, Fresh, Sound	16.00
612	RT22b	VF (Dull PF@L) Sharp, Fresh, Cxl, W	8.00
613	RT22b	F (Th) Sharp	4.00
614	RT22b	VF, HC, W, Sharp, Frh, Snd	16.00
615	RT22d	F-VF, HC, W, Srp, Frh, Snd	45.00
616	RT23a	VF, HC, W, Sharp, Frh, Snd	22.00
617	RT23b	F-VF, HC, W (T-Th, P Pf) Srp	12.00
618	RT25a	F-VF (lc, Th)	30.00
619	RT27b	VF (N P, Cxl) Sharp, Fresh	25.00
620	RT27b	F-VF (T-Th) Sharp, Fresh	10.00
621	RT27c	XF, Gem, Sharp, Fresh, Snd	35.00
622	RT27d	VF, Sharp, Sound	24.00
623	RT27d	F-VF (Toned)	7.00
624	RT29b	F+ (Close@R) Sharp, Fresh, Sound	50.00
625	RT29c	VF, Lge Mgns, Sharp, Fresh, Sound	115.00
626	RT29d	Hz Pr, F-VF, HC, Sharp, Fresh, Sound	60.00
627	RT29d	(Soil, Th) F-VF	10.00
628	RT31b	F-VF, Cxl, Sharp, Fresh, Snd	30.00
629	RT31c	VF, Cxl, Sharp, Fresh, Sound	15.00
630	RT31c	F-VF, Cxl, Sharp, Fresh, Snd	10.00
631	RT31d	VF (Flt, Wrnk) Cxl	3.00
632	RT32d	F-VF, Sharp, Fresh, Sound	45.00
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643	RU4c	VF, OG, Sharp, Fresh, Sound	22.00
644	RU4c	F-VF (stn LR) Sharp, Fresh	8.00
645	RU4u	F (clipped LR, P Pf)	10.00
646	RU5d	VF, Sharp, Fresh, Sound	3.00
647	RU6a	VF (T-Th) Sharp, Fresh	48.00
648	RU7d	F-VF (Dull Pf@L) Srp, Frh	65.00

649	RU8a	F-VF (tone, Fl) Scarce	90.00
650	RU8b	F-VF, Sharp, Fresh, Sound	4.00
651	RU9a	F-VF, Proof-like Appr, Fresh, Sound	10.00
652	RU9b	F-VF, Sharp, Fresh, Sound	10.00
653	RU10a	VF (cpl Pf fots) Sharp, Fresh	45.00
654	RU10a	F, Sharp, Fresh, Sound	55.00
655	RU11a	VF (Th) Sharp, Fresh	5.00
656	RU11a	F-VF (Tr rep UR)	2.00
657	RU11b	F-VF, Sharp, Fresh, Sound	7.00
658	RU11b	VF, OG, Sharp, Sound	9.00
659	RU11b	VF, Sharp, Fresh, Sound	9.00
660	RU12a	VF, Sharp, Fresh, Sound	30.00
661	RU12b	F-VF, Sharp, Sound	30.00
662	RU12b	F (Th@LR)	12.00
663	RU12e	F, Sharp, Fresh, Sound	60.00
664	RU13b	VF, Sharp	3.00
665	RU13b	XF, Gem, Sharp, Fresh, Sound	8.00
666	RU13b	VF, Sharp, Fresh, Sound	6.00
667	RU13c	XF, Gem, Sharp, Fresh, Snd	10.00
668	RU13c	VF, Sharp, Fresh, Sound, OG	7.00
669	RU13d	VF, Sharp, Fresh, Sound	5.00
670	RU14a	VF (Slit Toning@R), Sound	3.00
671	RU14b	VF-XF, Sharp, Fresh, Sound	8.00
672	RU14b	VF (Slit tone) Sound	4.00
673	RU14c	VF Sharp, Frh, Snd, Choice	25.00
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678	RU15c	VF, Sharp, Frh, Snd, Choice	35.00
679	RU15c	F-VF, Sharp, Fresh, Sound	22.00
680	RU15d	XF (T-Th) Sharp, Fresh, Tall Stamp	17.00
681	RU15d	VF+, Proof-like Appr, Sharp, Fresh, Sound	20.00
682	RU15d	F-VF, Sharp, Fresh, Sound	10.00
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The American Revenuer

The Journal of International Fiscal Philately

Volume 43, Number 5

May, 1989

Whole Number 415

Literature in Review

Catalog of Scandinavian Revenue Stamps, Volume II: Denmark, by Peter Poulsen, edited by Paul A. Nelson (ISBN 0-929850-00-9). 94 pages, 8.5 x 11 inches, card cover, perfect bound, priced and illustrated, includes bibliography. Published by the Scandinavian Philatelic Library of Southern California, Inc. with the Scandinavian Philatelic Foundation. Available from the publisher (Box 57397, Los Angeles, CA 90057) for \$14, postpaid in the U.S.A. and Canada or from the author (Østermarken 5, Ågerup, DK 4500 Roskilde, Denmark) for \$17 postpaid. The volume is also available from the ARA Foreign and Catalog Sales Manager.

This volume is the second in a series of catalogs of Scandinavian revenue stamps, the first volume (which is still available from the publisher and the ARA Sales Manager for \$12 including an update) covered Norway, Iceland, Danish West Indies, the Færoes and Greenland. This volume is very well illustrated in composed with legible and easily read laser typesetting (as is *The American Revenuer*).

This catalog is more than just a catalog. Each classification of revenue stamp contains a discussion of the laws behind the issue, tax rates and how the stamps were used. Even related areas such as "Perfins on Revenue Stamps" are discussed and many of them illustrated.

The catalog also includes many rate or taxpaid stamps; stamps whose denomination is expressed in quantities of the product taxed (such as tobacco or alcohol) or the rate at which the goods are taxed. Additionally there are listings for stamped revenue paper, lottery tickets, Danish India and the Dutchies such as Slesvig, Holsten, Oldenburg and several additional

minor areas. Unlike the more traditional adhesive revenue stamp areas, many of these latter areas are not pierced. This could presumably be traced to either their scarcity or just a lack of a market to have established some sort of a value for them.

The presence of much collateral information in this volume makes it considerably more useful and valuable than other works in the area, highly recommended.

Kenneth Trettin

Spanish Colonial Papel Sellado of The Audencia of Quito, by Henry B. Madden. Estimated 150 unnumbered pages, 8.5 x 11 inches, card cover, plastic comb bound. Contact the author (4003 N Charles, St, Baltimore, MD 21218) regarding availability.

This is the preliminary effort on a more inclusive handbook of the Spanish *papel sellado* issued for use in South America. This volume is basically the author's 128 page exhibit of these documents. The exhibit was shown at Finlandia 88 in Helsinki, Finland, where it received a Vermeil award in the provisional revenue section of this FIP international show.

Each document beginning with 1637 is shown (at times reduced to fit the 8.5 x 11 inch page) along with a description of the document, its significance and a description of the stamp imprint. Additional pages introduce each section and describe developments in the following 16 pages. A five page section introduces the entire volume and a supplemental section at the end discusses pricing guidelines and gives estimated values of the items illustrated with a short indication of

(Literature—continues on page 108)

THE AMERICAN REVENUER

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THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1989 by The American Revenue Association.

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

Philippine Fiscal Stamps Since Arnold H. Warren Addendum

by Douglas K. Lehmann, ARA

Since publication in *The American Revenuer* last May 1988 that described new Philippine fiscal listings, many more new Philippine fiscal discoveries have surfaced. The purpose of this addendum is to list these new findings. The article table lists these findings in the same format as before. Additionally, several illustrations are shown of some of these new findings. A few of these new listings deserve further comment. First, there is one correction to the material I submitted last time. This is in reference to W-862. This 100 Peso customs fiscal still has not been confirmed without the watermark. All other listings in the table are new.

Among the new listings are more proofs. Several new custom fiscal proofs are listed (W-P850, W-P851 and W-P854a) and these listings do not constitute complete value sets. Therefore, it seems reasonable to expect that there are more custom proofs yet to be discovered. A discerning look by collectors is sure to reveal more with the telltale portion of the specially applied cancel that reads "CANCELLED/STAMP COMMITTEE."

Under related information is the identity of a second value similar to the 2 centavos value found in the 1899 internal revenue issue. The new value is 10 centavos and the possibility that these could be essays is very real. The two values are as wide as the second issue but contain 11 stars over the eagle's head similar to the first issue. However, there is still no documentary evidence to establish these firmly as essays so I continue to list them as fakes.

Another copy of W-889a has surfaced. The only other known copy resides in the collection of the late Robert Shellhamer. This is the orange variety of the 20 Peso customs stamp of 1930-32 series. The control number 00 the new discovery is 221. It seems certain that this color was printed first and then withdrawn since it was easily confused with the 20 centavos stamp. The two stamps are the same size and approximate color. In the previous issue, the sizes were different and in subsequent issues no 20 centavos was printed. To correct this confusion, W-889 was issued in brown. To find the number of W-889a orange varieties printed, we need to know the lowest number of W-889. So far I have only seen five

digit numbers. The lowest number would only indicate rarity, since additional orange copies may have been destroyed and it is unknown if that happened. If it did happen, there is also the possibility that the destroyed numbers were reused. Please contact the author if you have W-889a over number 221 or W-889 with a control number under 10,000.

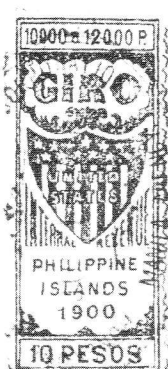
Next, long sought sweepstakes tickets used during the Japanese Occupation have finally surfaced in limited quantities. These tickets have resulted in the listing of three new documentary stamps—W-780, W-781 and W-782. So far I have only been able to reconstruct one-quarter or one-half of these fiscals. The sweepstakes ticket was printed four to a sheet with the documentary stamps centered at the cross-juncture of the roulettes. Since tickets were usually sold only one-quarter at a time, only quarter fiscals are all that usually remain. Pre-war tickets have been known to survive unsevered (all four parts intact) but none have been reported during the Japanese Occupation. These fiscals are rare and most sweepstakes tickets that are found either pre-date or follow WWII.

Finally, there is the revelation that the 50 Peso value listed by Warren as W-646a does not exist. This fiscal was listed as the only value in this issue perforated 11 x 11 with a type B control number. This series is the large Internal Revenue issued 1934-41. The only other large Internal Revenue issue precedes this issue and is perforated 10 x 10. I have discovered fake 11 perforations on the straight edges of many of the earlier 10 x 10 fiscals, even one attempt to re-perforate inside a perforated side. Since collectors incorrectly assumed that this issue need only be perforation checked on one side, the erroneous listing probably occurred as the result of not measuring the perforations on all four sides. Additionally, the type B overprint is not found this late and the printing records in the National Archives do not support the printing of this value. This fiscal is on the want list of every Philippine revenue collector that I have corresponded with. You can now remove this item from your want list.

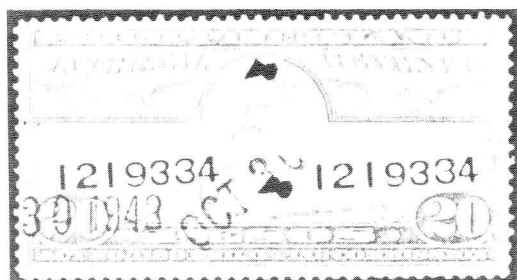
I would like to thank Donn Lueck, Ken Goodfellow, Ray Coughlin, Bob Yacano and Gene Garrett who all contributed new information that enabled me to produce this update.



W-385b. Perforated 11 versus 12.

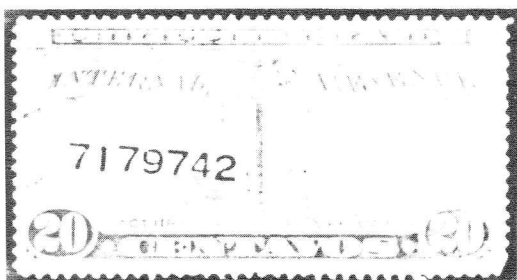


W-465H.
Upper label
reads 10000 a
12000P
instead of
12000 a
16000.

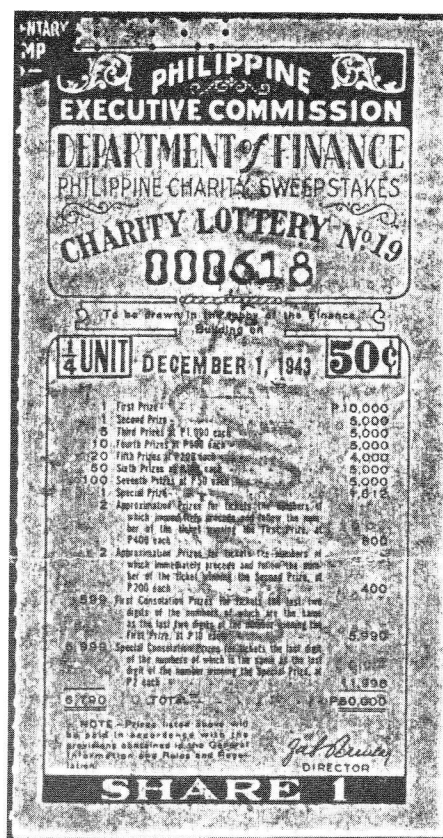


(Left) W-645. Type A
Control Number.

(Below, left) W-618SL.
Missing Right Control
Number.



W-P854a. Imperforate
and with Type A cancel
("COMMITTEE" can be
read in lower margin).



W-781. LR Fiscal and Ticket. Full
design reads "2 (?) CENTAVO/
INTERNAL REVENUE/
DOCUMENTARY STAMP"

New Warren Listed Philippine Discoveries—Addendum

Number	Value	Description	Remarks
W-385b	25c	1901-2 Sello perforated 11 x 11. Warren lists color as indigo (Stanley Gibbons dull indigo) and 1 of 4 colors in six printings. It seems color and printing are all 11 x 11 versus 12 x 12.	
W-428Bp	30c	1899 Giro now discovered with irregular pin perforation.	
W-445F	P15	1899 Giro, new value discovery for Type F.	
W-456K	P2.40	1900 Giro, new value discovery for Type K	
W-465H	P10	1900 Giro with range error of 10000 a 12000 instead of 12000 a 16000 and a new value for Type H. Listed by Forbin but Warren could not find example.	Reported by Donn Lueck
W-618SL	20c	Single Type A Control Number at left. This error apparently occurred during the JapOcc period	#7179742 Observed
W-645	P20	Type A Control Number discovered on this value	#1219334 known
W-665v	10c	Type D control number in light violet ink. The color is violet-black 10,000 numbers later than listed under remarks at right.	#668690 & adjacent #s reported
W-764a	4c	Mauve, distinct shade variety	
W-775P	2c	Black proof canceled in 2 lines "CANCELLED/ STAMP COMMITTEE" in blue.	

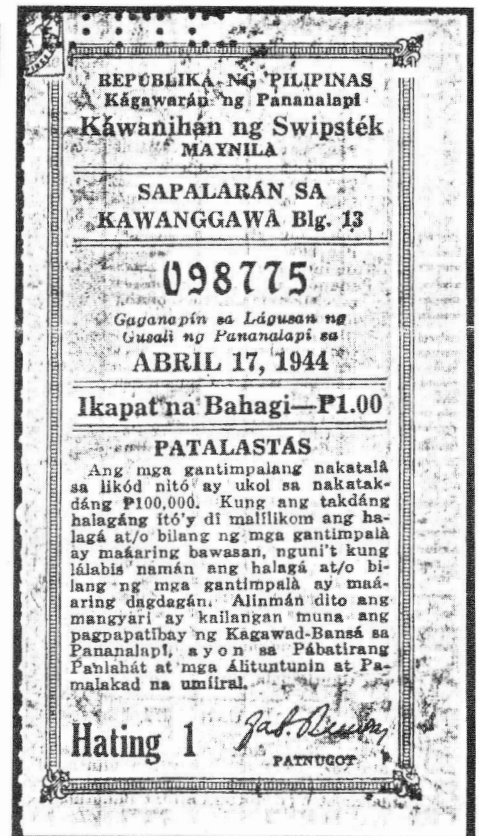
W-780	2c	Documentary stamped paper of 50c sweepstakes tickets through August 1943 and again resuming on one peso tickets in May 1944. Design is oval with woman and anvil.	LL & LR corners reported
W-781	2c(?)	Documentary stamped paper on 50c sweepstakes tickets of late 1943 and early 1944. Design is white dropout letters on solid oval background reading in three lines "2(?) CENTAVO/INTERNAL REVENUE/DOCUMENTARY STAMP."	UR & LR corners reported
W-782	2c	Documentary stamped paper on one peso sweepstakes tickets February (?) through April 1944. Design similar to W-780 but smaller and the oval within a rectangular outer frame line.	UR corner reported
W-P850	1c	Imperforate "specimen" with Type A cancel; with thinner paper than regular rouletted issues. It would seem other specimens should exist that await discovery.	
W-P851	2c	Similar to W-P850	
W-P854a	20c	Similar to W-P850	

Other Warren Listed Related Information

[W-517]	2c	Mint fakes exist that are easy to identify. Look for vertical background	Italics denote
[W-519]	10c	lines behind PHILIPPINE ISLANDS and small block values versus larger script values. <i>These values also have 11 stars over eagle's head similar to W-512 and W-514 but width is closer to listed numbers. Remote chance that these examples are essays.</i>	new information since last article
W-646a	P50	This fiscal is the only Type B fiscal listed by Warren for the large perforated 11 x 11 issue. The few reported examples are apparently reperfected 10 x 10 examples. Reperforations usually occur on former straight edges but can be found on former perforated 1 sides.	

W-780. LL and LR sweepstakes tickets (reconstructed).

W-782. LR Fiscal and Ticket (small boxed oval design).



1898 \$30 Double Transfer

by Anthony Giacomelli, ARA

For thirty years or so, I have possessed a copy of Scott R177, the 1898 \$30 Documentary stamp with what appears to be a double transfer. This stamp is not plentiful nor is it scarce. They were all printed from one plate, number 8482. This plate was approved October 21, 1898, and consisted of 128 subjects arranged 16 x 8. The plate was finally retired August 2, 1902.

The double transfer is not particularly strong (not near as strong as in this accompanying retouched photograph) but if you know where to look it is readily discernable. The strongest point is at the upper right corner in the dollar sign and the number 30. The doubling is also seen at a point outside and above the figure 30 in the same corner. A line of color can be seen outside the frame at the lower right. This line starts right of the letter R of DOCUMENTARY and continued down to the end of the frame. There are also other double lines in the left figure 30 and other areas.

Since only one plate was used, this variety should appear once in every sheet. I have not yet seen any other copy of it. Possibly someone could make a study of this stamp and determine which position this variety came from.

I extend my thanks to Dr. Stephen G. Richardson who originally took this photo that I have retouched to show the double transfer.



Philippines—continued from previous page

- | | | |
|---------|------|--|
| W-668BU | P1 | A second copy with control number 8490 has been found. The two listed examples are from the same sheet, which has numbers 8476 through 8500. The second copy from the same sheet indicated these are favor examples versus being found in the burned remains of the Internal Revenue building. |
| W-862 | P100 | The unwatermarked copy is still unconfirmed. If it exists the control number would be low (under 500 or probably under 200) and would read up. |
| W-889a | P20 | A second copy of this orange variety is known with control numbers of 221. It appears, this orange variety was withdrawn since it looks almost like the 20 centavos value in the same series. To confirm this theory, request the lowest control number of the red-brown color (W-889) be reported plus any more of the orange. This evidence can confirm the total printing of W-889a, which appears now not to be more than 400-500. |

1872 Letters of Administration Bearing First Issue \$20, Second Issue \$50 and Third Issue \$3 and \$1

by Michael Mahler, ARA

This month's featured piece is a Letters of Administration executed in Philadelphia on April 29, 1872, appointing one Richard Ashbridge administrator of the estate of Thomazin Ashbridge, deceased. It is stamped with a First Issue \$20 Conveyance, Second Issue \$50, and Third Issue \$3 and \$1, each with manuscript cancel dated May 2, 1872, and initialed "G.W.P." in a style matching the signature of George W. Painter, Deputy Register, who executed the document. The top perfs on the \$50 have been rather severely trimmed by scissors. This detracts only slightly from the compelling visual impression made by this triple-mixed-issues combination, which the reader can no doubt conjure up for himself.

The value of the estate is not mentioned, as is virtually always the case on such documents, but judging from the \$74 tax, it was probably about \$146,000. We know that in probate cases an administrator's bond was usually required, and taxed at \$1. It was customary to pay this tax on the primary probate document,¹ along with that on the probate itself. \$1 tax for the bond leaves \$73 for the probate, and at the rate of 50¢ per \$1000 (Mahler, 1988), this implies that the estate was valued at over \$145,000, but not more than \$146,000.

Any document bearing U.S. revenues of the First, Second, and Third Issues must of necessity be a rare and eye-catching piece. Rare, because these documents originated during a relatively brief period, and more importantly, only under unusual circumstances; and eye-catching, because any such combination of stamps displays at least four colors in a variety of designs. We know from the Boston Revenue Book that Third Issue stamps were in use

¹See Mahler 1988. This is confirmed by the few cases I have seen in which the bonds survived together with the probate documents: the amount of the bond then showed the value of the estate, and when the tax was calculated for probate of a will in that amount, it was always \$1 less than the total tax paid.

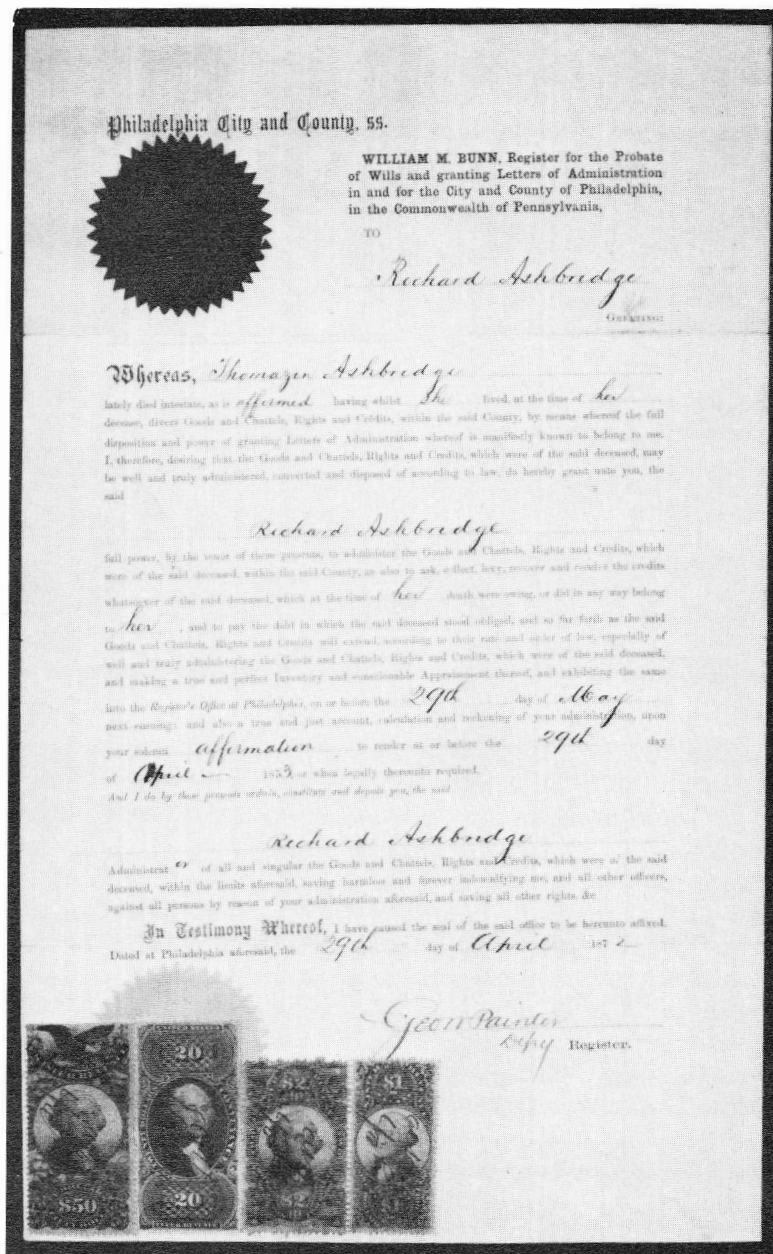


Figure 1. Letters of Administration for an estate valued at about \$146,000, with \$74 tax paid by stamps from each of the first three issues of U.S. revenues.

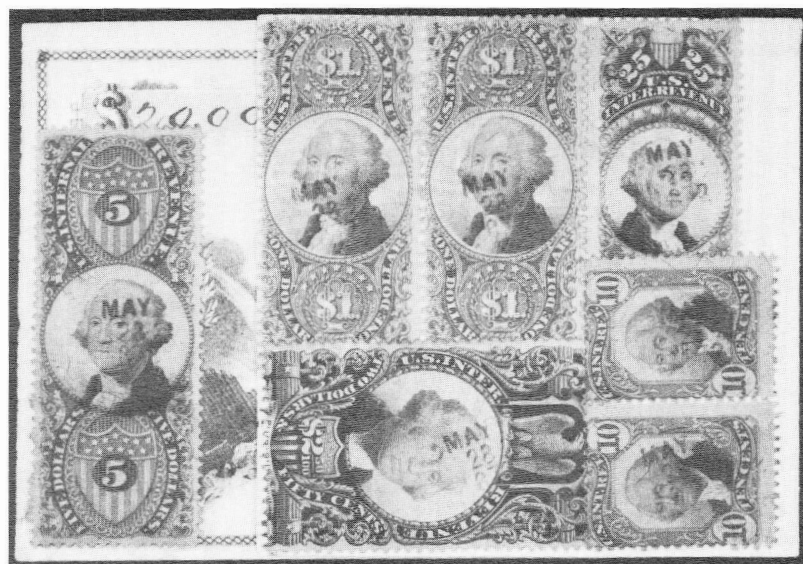
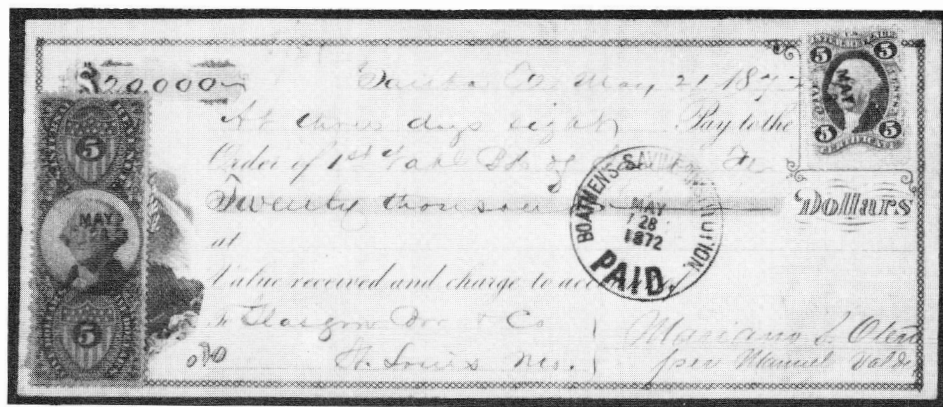


Figure 2. Time draft from Santa Fe, New Mexico Territory, bearing one First Issue, four Second Issue and three Third Issue stamps. Above: Front View. Left: Document folded to show five stamps on reverse.

for about eleven months, from November 4, 1871, until September 30, 1872,² the latter date being the last on which documentary taxes remained in effect, except for the 2¢ tax on checks.

Documents bearing stamps from each of the first three issues can of course only have originated during this period when Third Issue stamps were available. After the appearance of the first Third Issue stamp, the 2¢, all Second Issue stamps except the 2¢ continued to be issued for varying lengths of time. Many were sold regularly until September 1872, and even those superseded by the Third Issue continued in rather wide use, as stocks of stamps purchased earlier were gradually depleted. This is evident from any reasonably extensive survey of documents bearing these stamps, or of cancel dates

on loose stamps. The same sort of analysis shows that even First Issue stamps were used with some regularity during the period in question. Readers can verify for themselves that First Issue stamps with cancels dated 1872 are scarce but by no means rare. The Boston Book tells us that deliveries of all Second Issue stamps except the \$200 and \$500 commenced on the same day, September 2, 1871, and that First Issue stamps were delivered right up until that time.

Even though stamps of all three issues were evidently being regularly used during the period under discussion, it is easy to conclude *a priori* that the probability of stamps from each issue being used together on a single document must have been infinitesimal. To begin with, even though all three issues were being used at the same time by the public at large, the chances must have been very small that any one user would have had stamps from all issues on hand simultaneously; and even when this condition was met, the probability that stamps from all three issues would be needed on any one document must also have been slight. From a purely probabilistic standpoint, triple-mixed-issues combinations are most likely to have been produced by companies or offices that generated large numbers of documents taxed at a wide range of amounts.

²The 2¢ Third Issue was first delivered on November 4, 1871, followed by the 5¢ on December 11, 1871, the 6¢ and \$1 on January 3, 1872, and on on, with the \$3 being the last to appear, on March 7, 1872. Thus all but the 2¢ and 5¢ were in use for less than nine months, and several were used for only about seven months.

The documents most likely to be involved would certainly include broker's memos for sales of securities (taxed at 1¢ per \$100), foreign bills of exchange (taxed 2¢ per \$100), domestic bills of exchange, time drafts, or promissory notes (taxed 5¢ per \$100), probate documents (taxed 50¢ per \$1000), and to a lesser extent, deeds and mortgages (taxed 50¢ per \$500).³

I have recorded seven other documents bearing First, Second and Third Issue stamps, and they are as follows:

2. Time draft for \$20,000 executed May 21, 1872, in Santa Fe, New Mexico Territory. On the front are a First Issue 5¢ Certificate and a Third Issue \$5, and on the back, Second Issue \$2.50, 25¢ and 10¢ pair, plus Third Issue \$1 pair, making a total payment of \$10, the correct amount. This piece is obviously a contender in the category of Most Dazzling Color Combinations! (see Figure 2). Incidentally, Mariano S. Otero, the maker of the note, was a prominent New Mexico politician in the 1870s and 80s (Larsen, 1968).

3. Memo of sale by brokers B.K. Jamison & Co. of Philadelphia of "8000 Allgh. Vall. 7⁵/10 Bonds @ 92," for a total of \$7360, on January 29, 1872. On the back of the memo are First Issue 5¢ Inland Exchange pair and two singles, two Second Issue 25¢ and a Third Issue 2¢, all uncanceled but with three "tied by crease." The correct tax was 74¢, but only 72¢ was paid, and it is curious that another 2¢ stamp was not affixed.

³In deeds or mortgages for particularly valuable properties, the consideration involved was (and is) usually a multiple of \$5000 or \$10,000. For example, amounts like \$49,000 or \$77,000 are very much less likely to be involved than \$50,000 or \$75,000. This reduces the number and variety of stamps used. These remarks are generally not applicable to probate documents, as nicely illustrated by the one featured in this article.

4. Time draft for \$662.40 in gold executed September 19, 1872, in Montreal, Canada, payable at Burlington, Vermont. The law required incoming foreign drafts to be taxed before acceptance at the rates for domestic drafts, which in this case called for 5¢ tax per \$100 or fraction. On the back are First Issue 10¢ Contract, Second Issue 20¢ and Third Issue 5¢, with herringbone cancels.

5, 6 and 7. Three time drafts of the Iron Cliffs Company, Negaunee, L.S. Michigan (the "L.S." abbreviating "Lake Superior"): one for \$2670.26 dated May 27, 1872, bearing First Issue 25¢ Certificate, Second Issue 10¢ and Third Issue \$1; another for \$3229.33 dated July 19, 1872, bearing First Issue 5¢ Inland Exchange, Second Issue 50¢ and 10¢ and Third Issue \$1 (see Figure 3); and one for \$1017.50 dated August 31, 1872, bearing First Issue 25¢ Certificate, Second Issue 25¢ and Third Issue 5¢. The tax payments are all correct, and all stamps are tied by herringbone cancels.

Note that the last of these drafts bears 25¢ stamps from two different issues. The most obvious explanation for this is that one or the other of these was the last of its kind on hand, and that the second type was then resorted to. However, after examining well over a hundred Iron Cliffs drafts, I favor a different explanation. Consider the following usages:

Draft for \$583.25 dated April 13, 1870, bearing two 10¢ Inland Exchange in distinctly different shades, and a 10¢ Contract ultramarine.

Draft for \$695 dated October 29, 1870, bearing 10¢ Certificate, 10¢ Contract ultramarine and 15¢ Inland Exchange.

Draft for \$1596.75 dated May 16, 1871, bearing 10¢ Certificate, two 10¢ Contract ultramarine and 50¢ Original Process.

All these drafts are numbered, and over nine hundred were issued from April 1870 through August 1872. Almost all are for random amounts in excess of \$1000, necessitating the use

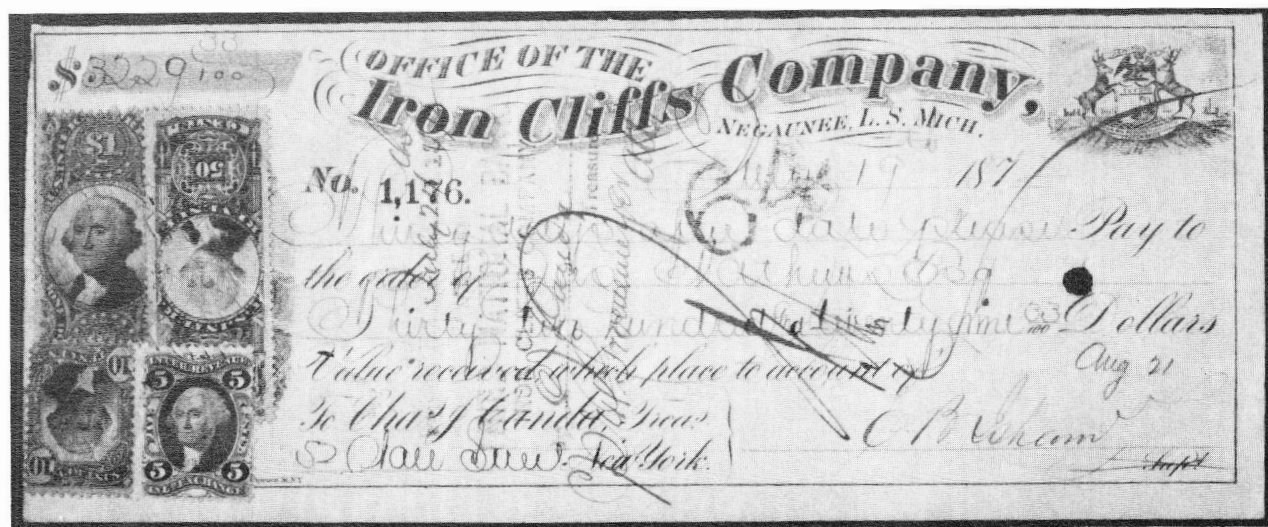


Figure 3. One of several known drafts of the Iron Cliffs Company bearing First, Second and Third Issue stamps.

Literature—continued from page 100

considerations that affect this price such as signatures by important individuals or type of document.

This book is intended to have limited circulation and to help fill the void that has existed previously until a more complete handbook is completed and published. This stamped paper has very little previously written about it. It is hoped that this work will help to fill a need and at the same time encourage others to come forward with additional information to be incorporated into a later work.

Kenneth Trettin

Scott 1990 Standard Postage Stamp Catalogue, Volume 1, edited by William W. Cummings (ISBN 0-89487-120-X). 1142 + xxii pages, 8.25 x 11 inches, card cover, perfect bound, illustrated and priced. Published by Scott Publishing Co. (911 Vandemark Rd, Sidney, OH 45365) and widely available from stamp and book dealers worldwide.

Normally, there is little to comment about regarding the annual appearance of the new Scott Catalogue. Reviewers will quote the new prices of a number of the darlings or point out major price changes—usually upward until recently.

The 1990 catalogue is attempting to make major breaks with the past. The front cover carries the banner “New Retail Values.” This should both be taken as a selling point for the catalogue and as a warning for the user. There are many drastic price changes between this and the 1989 volume 1, almost always downward.

The new values are the result of inquiries to dealers as well as examination of printed price lists, advertisements and prices realized at auctions. Obviously this type of a move was necessary. Advertisements in the weeklies and at stamp shows offered stamps at fractions of Scott catalogue, sometimes as low as 10 or 20 per cent. Only the uninformed purchased

stamps at full catalog; those who never read a stamp magazine, attended a stamp show or belonged to a stamp club. Those who bought at those prices will complain that Scott robbed their collection of its [grossly inflated] value; dealers who sold at those prices will complain that they cannot make a [obscenely high] profit. But most realize that something had to be done. Amos Press which owns Scott the same as admitted such in *Linn's Stamp News*, which they also own, by printing a listing of current retail values in every issue of their newspaper.

For the next year or two, all collectors should pay careful attention to the prices of stamps and to which edition of the Scott catalog sellers refer. 60% of 1987 Scott may not be such a bargain. Scott has pointed this out in letters to societies that maintain sales circuits—check the sales books to see which edition was used as a basis for pricing the stamps offered.

This volume is of some importance to the collector of U.S. revenues. It includes a partial listing of U.S. revenues, a more complete listing will appear in about 6 months in the 1990 U.S. Specialized Catalogue. Therefore, this is our first chance to see what is happening to the prices of revenues.

What has happened is really not much. While a spectacular item such as R31 has dropped from \$2,000 to \$1,250, the more usual 35¢ to \$20 items are mixed, most changing only a small amount and often upwards. Countless examples can be seen in the dated stamps and the proprietaries. It is the reviewer's contention that this is due to solid collector demand in times when the rest of the stamp market softened coupled with the careful work of those with whom Scott consulted in the past regarding the pricing of these issues.

Scott should be commended in their efforts to improve their product and assist the collecting community. The value of the catalog has vastly improved.

Kenneth Trettin

DOM 18—Continued from page 107

of several stamps. It looks to me as if the person who affixed the stamps⁴ purposely created colorful combinations. The strongest evidence I have for this is provided by the last two drafts listed above. It is unlikely that either the 10¢ Certificate or the 10¢ Contract ultramarine used on October 29, 1870, was the last of its type on hand, since others of each type were used on May 16, 1871. More likely the affixing of 10¢ stamps in

⁴This was probably not Superintendent E.B. Isham, who filled out many of the drafts, and signed virtually all of them. I have two Iron Cliffs drafts with manuscript cancels, both with Isham's initials but in a distinctly different hand, the same one used to fill out many of the drafts in preparation for Isham's signature. One would expect the superintendent of a large mining operation to be too busy to concern himself with affixing and canceling stamps. Most probably these duties, as well as the preparation of many of the drafts for signature, were entrusted to a now-forgotten clerk.

different hues was an expression of artistry or whimsy. One might even say it was done for philatelic purposes, but in the purest sense of the words, by one who was simply a “lover of stamps” (or at least their colors), for it is we latter-day collectors, rather than the creator of these combinations, who have benefitted from his handiwork.

8. Finally, I have seen a deed executed in San Jose or Santa Clara, California, bearing a combination of small denomination stamps of all three issues, but its full details escape me at the moment.

This list will undoubtedly be added to, but I feel certain that it will always remain a relatively short one.

References

- Larsen, R.W. *New Mexico's Quest for Statehood, 1846-1912*. Albuquerque: University of New Mexico Press, 1968.
- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988.

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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.

Al Amaral 4672, 1245 Rimer Dr, Moraga, CA 94556, by Secretary. Genl revs and wines.

Jimmie A Collins 4670, 5960 Elk Forest Court, Elk Ridge, MD 21227, by Ronald E Leshner. M&M

Dick Debroff 4673, 225 Smokey Wood Dr, Pittsburgh, PA 15218, by Richard Friedberg.

Dean R English 4676, Box 1451, Dallas, TX 75221, by SRS. Fish and Game stamps.

Matthew O Kramer 4671, 7230 Kelvin, #18, Canoga Park, CA 91306, by Allen W Schultz. Collector/Dealer—US first 3 issues, 1898 battleships, M&M, all engraved cinderellas.

Gary Magnotte 4668, 2501 NE 8th Court, Pompano Beach, FL 33962, by Eric Jackson. Beers, taxpaid tobaccos, lock seals, etc.

Dennis R Sievers 4674, 15 Memorial Dr, Highland, IL 62249, by Ronald E Leshner. Genl US, locals, perfumery.

Sanford A Weinstock 4669, 8016 Middlebelt Rd, Westland, MI 48185, by Paul A Katzman. US First Issue, M&M, telegraphs.

Lawrence J Yanover 4675, 3213 Cliff Dr, Santa Barbara, CA 93109, by Ronald E Leshner. US revs.

Highest membership number assigned on this report is 4676.

New Members

Numbers 4651-4656

Applications for Reinstatement

Alex Adelman 2004, 159 Bowling Green, San Leandro, CA 94577, by Secretary. US first 3 issues, genl BOB.

Steven R Bassett 3267, 476 Marigold Dr, Madison, WI 53713, by Ronald E Leshner. US revs and taxpays; revs, taxpays and telegraphs of US possessions, incl Span-

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

ish Administration.

Randy S Dresdner 4277, Box 1609, Redway, CA 95560, by Eric Jackson. US and possessions revs, state revs, "select foreign revs."

Richard P Moszynski 1716, 2025 Corydon Ave, Winnipeg, MB Canada R3P 0N5, by Secretary. Private die medicine, narcotics, GB medicine tax.

Delbert C Strunk 4153, 5547 E Camden, Tucson, AZ 85712, by Larry Cohn.

Reinstated from 1989 NPD List

1524 Peter G Champion	3145 Robert K Garrity
2188 Chet's Stamp Centre	1262 Dr Conrad Graham
4039 Michael E Falls	3197 George K Klink

3657 Jean E Schroeter
4502 Victor Short

Deceased

2326 Harlan W. Miller, dba Miller Print Shop (former printer of TAR)

Membership Summary

Previous membership total	1405
Applications for membership	9
Applications for reinstatement	5
Reinstated from 1989 NPD list	8
Deceased	1
Current membership total	1426

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MAIL AUCTION #43

CLOSING DATE: July 26, 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	POST OFFICE SEALS OX1* VF	17.50	63	R726* VF small crease from paper clip, not priced in mint condition PHOTO	-----
2	OX3P3 India paper proof F small nicks in right margin	30.00	64	R726 F perfin	-----
3	OX3 unused, F-VF	12.50	65	R728 F light corner crease	25.00
4	OX4P3 India paper proof VF	25.00	66	R729 VF cut cancel	10.00
5	OX7g* imperf horiz pair, F	15.00	67	RB14a F-VF	4.50
6	OX11c imperf, block of four VF crease	-----	68	RB21p* plate #11176 block of 6, VG	-----
7	OX11k double impression, imperf pair, VF PH	75.00	69	RB21p* plate #11180 block of 6, F	-----
8	OX11m* booklet pane of 20, VG-F	27.00+	70	RB21p* plate #11199 block of 6, VG	-----
9	OX11 double impression, imperf pair, printed on customs form, VF PHOTO	-----	71	RB22r with violet h/s cancel "L. & C. 1898" used on a full packet of Lundborg's Edenia Sachet, VF	-----
10	OX12b* booklet pane of 20, F	40.00	72	RB23p* plate #11432 block of 6, F-VF	-----
11	OX16* VF crease, RARE PHOTO	100.00	73	RB32 or 44, used on full box of REQUA'S Rose Nail Polish, VF	-----
12	OX18* Type 1 booklet pane of 20, F-VF	-----	74	RB53* F	5.00
13	OX18* Type 1 split pane of 10, F-VF	-----	75	RB62 VF crease	11.00
14	OX18* Type 6 booklet pane of 20, VF	-----	76	RB70* F-VF	11.00
15	OX18* Type 8 booklet pane of 16, VF	-----	77	RD18 F	15.00
16	OX19b* imperf block of 10, VF	10.00+	78	RD19a F-VF	50.00
17	REVENUES R24c used on a mss Homestead, Aug. 30, 1870, Sandwich, Mass., F	-----	79	RD22 F	5.00
18	R33c used on a Commerce Fire Ins. Co., NY, July 1, 1864, F-VF, attractive	-----	80	RD24 F-VF punch cancel	22.50
19	R75c, 92c, 95c, used on an Indenture, April 15, 1865, New York City, F document has faults from folding	37.50+	81	RD32* F	8.00
20	R82c, 94c used on a Deed, Aug. 23, 1864, New York City, both stamps faulty	51.50	82	RD150* F	4.50
21	R89c used on a Mortgage, Oct. 5, 1867, Hoboken, NJ, F-VF	3.50	83	RD158 F cut cancel, few short perfs	40.00
22	R69c, R92c five examples, used on a Deed, Sept. 15, 1865, Hartford, CT, F	80.00+	84	RD180 VF staple holes	11.00
23	R112 used on a Bond to Make Title, March 1, 1872, Orange County, NC, VF	-----	85	RD198* VG	12.00
24	R144 used on a Warranty Deed, April 10, 1872 Morrow, OH, F	-----	86	RD334 VF perfin PHOTO	75.00
25	R225 F-VF	40.00	87	RD338 VF cut cancel PHOTO	60.00
26	R227 F-VF punch cancel PHOTO	200.00	88	RE131* F PHOTO	40.00
27	R247 F	7.00	89	RE40* F	24.00
28	R249 F-VF cut cancel	7.00	90	RE49 F-VF	5.00
29	R250 F-VF	11.00	91	RE51 VF crease	15.00
30	R269* VF straight edge	12.00	92	RE56 F tab removed	35.00
31	R279 VG	17.50	93	RE63* crease	9.00
32	R334 VF staple hole PHOTO	75.00	94	RE80* VF	27.50
33	R335 VF PHOTO	100.00	95	RE82 F-VF	13.00
34	R335 VF perfin	20.00	96	RE107D F tab removed, faults	300.00
35	R355 F-VF cut cancel	6.00	97	RE110a* imperf vertically, F PHOTO	90.00
36	R358* F-Vf thin spot PHOTO CV used \$50	-----	98	RE124* F	3.25
37	R359 F-VF reinforced cut cancel, couple short perfs	100.00	99	RE156 F creases	6.00
38	R383 F	10.00	100	RE161* F PHOTO	100.00
39	R384 F PHOTO	110.00	101	RE164 VF perfin	12.00
40	R385 VF PHOTO	140.00	102	RE165 F-VF staple holes, rust spots	20.00
41	R408 VF perfin	3.00	103	RE166 F-VF staple holes, rust spots PH	125.00
42	R434 VF cut cancel PHOTO	60.00	104	RE167 F-VF usual faults PHOTO	125.00
43	R435 F-VF perfin	17.50	105	RE171 F usual faults PHOTO	160.00
44	R460 VF cut cancel	25.00	106	RE183* VF corner crease	40.00
45	R505 VF	15.00	107	RE184* VF crease	20.00
46	R507 VF	17.50	108	RE186* F-VF tiny tear	12.00
47	R508 VF short perf	10.00	109	RE187* VF PHOTO	60.00
48	R509 F-VF heavy cut cancel	40.00	110	RE188* VF PHOTO	60.00
49	R510 F-VF perfin	18.00	111	RE190* F	3.50
50	R558 VF cut cancel	5.00	112	RE193* VF	3.00
51	R560 VF cut cancel	25.00	113	RE194* VF PHOTO	75.00
52	R583 F	12.50	114	RE195a F perfin, varnished	12.50
53	R614 F	8.00	115	RE202* VF PHOTO	200.00
54	R616 Vf cut cancel	15.00	116	RF2* F-VF	4.50
55	R635 VF	3.50	117	RF16* VF	30.00
56	R530* VF PHOTO	50.00	118	RF18a carmine surcharge, inverted, F	27.50
57	R674* F-VF straight edge	6.50	119	RF24* F	8.50
58	R691 VF perfin	3.50	120	RG8* F-VF	3.50
59	R692 F PHOTO	90.00	121	RG9* F	3.50
60	R700 VF perfin	4.00	122	RG11a double impression, F	-----
61	R718 VF cut cancel	5.00	123	RG13 VF straight edge	7.50
62	R724* VF small crease	35.00	124	RG18 VG	13.00

135	RG95* F-VF PHOTO	25.00	149	RK19 F	3.00
136	RG125 VF straight edge	27.50	150	RK20 F embossed cancel	9.00
137	RJA57b VF small thin	15.00	151	RK21 F PHOTO	17.50
138	RJA59b unwatermarked, VF small thin	10.00	152	RK22 F PHOTO	37.50
139	RJA67a VF small faults	15.00	153	RK23 VG-F PHOTO	40.00
140	RJA77 F-VF	5.00	154	RK24 F crease	8.50
141	RK1 F embossed cancel PHOTO	25.00	155	RK25 F PHOTO	27.50
142	RK2 F embossed cancel PHOTO	35.00	156	RK27 F-VF PHOTO	15.00
143	RK4 VF	4.00	157	RK28 F-VF PHOTO	30.00
144	RK6 F	15.00	158	RK30 VF straight edge	9.00
145	RK9 VF embossed cancel PHOTO	30.00	159	RK30 F thin spot	9.00
146	RK12 F-VF embossed cancel	12.50	160	RK31 VF large thin	25.00
147	RK15 VF crease PHOTO	55.00	161	RK37 VF	3.00
148	RK16 used on 6 page document from Veracruz, Mexico concerning free entry of returned American goods, VF	-----	162	RK38 VG straight edge	10.00
163	RK39 VF pressed embossed cancel, small tear PHOTO	45.00	164	RK40 F PHOTO	55.00
165	RM2 F-VF strike used on a receipt of a legacy, a rare usage. Document has broken into five pieces along folds and repaired with scotch tape, otherwise is F-VF	450.00	166	RM11 good strike on a New York legal complaint, document is F with several splices along folds	200.00
167	RM12 VF strike on an indebtedness bond, document has faults from folding and the signature portion is torn away	400.00	168	RM72 VF strike on a F note, crease affects stamp, toned	55.00
169	RM84 XF strike on a VF note	15.00	170	RM110 VF strike on a VF note used on Christmas day, 1798	8.00
171	RM111 VF strike on a VF note, crease affects stamp	8.00	172	RM113 VF strike on a VF note, stamp is written on and creased	8.00
173	RM115 XF note	50.00	174	RM123 VF note, stamp is creased	25.00
175	RM128 VF strike on a piece of paper attached to an estate inventory, F	110.00	176	RM153 VF strike on a note, stamp is creased and toned	18.00
177	RM155 VF strike on a bill of exchange, F	55.00	178	RM165 VF note, stamp is creased	40.00
179	RM167 VF note, some tone spots at bottom of document	110.00	180	RM181 VF note, stamp is creased and signature portion is torn off	17.50
181	RM181 VF note, stamp is creased	30.00	182	RM201 VF strike on a F note	45.00
183	RM202 F-VF strike on a F note, water stains	35.00	184	RM230 F strike on a VF note, stamp is creased and written on	40.00
185	RM232 VF strike on an estate inventory, document has some small faults from folding	110.00	186	RM241 VF note, stamp has usual pinhole	15.00
187	RM260a F note, counterstamp is creased, signature portion is torn off	15.00	188	RM260b F-VF note, stamp is creased	15.00
189	RM261a F note, crease & stain affect stamp	15.00	190	RM263a F-VF estate inventory mentioning one negro man	15.00
191	RM265b F-VF note, counterstamp is creased	45.00	192	RM267c VF strike on a 5" x 9" portion of an insurance policy	(90.00)
193	RM276b VF note, cut cancel affects stamp	10.00	194	RM277a F note, stamp is creased	10.00
195	RM277b VF strike on a mostly blank piece of paper, cut cancel	10.00	196	RM305a F-VF	17.50
197	RM371 F note	6.00	198	RM372 on a blank piece of paper, stamp is creased	6.00
199	RM373 VF note, large embossed City of Baltimore seal, signature is cut-out	6.00	200	RM374 F note	6.00
201	RM382 poor impression on a performance bond	35.00			



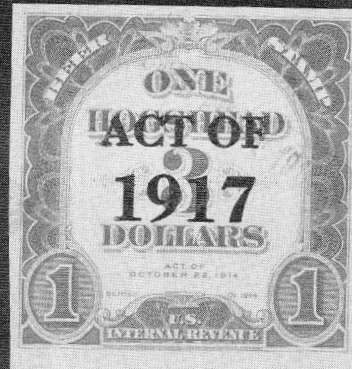
268



269



270



275



265



350



286



301



293



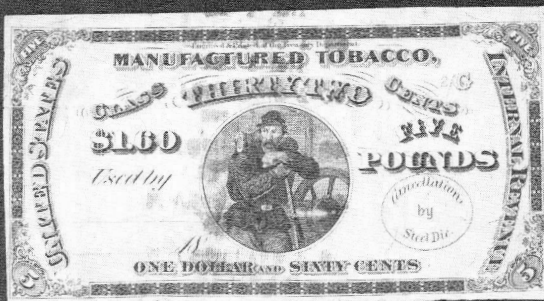
302



233



303



309



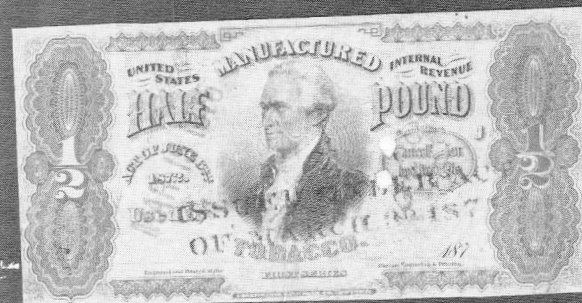
248



315



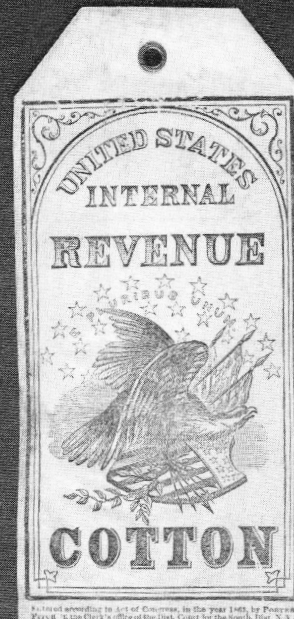
316



321



339



385

202	F strike on a VF import certificate for white wine, Oct. 31, 1833	22.50
203	RN-A1 on E. S. Jaffray & Co. receipt, F-VF split & repaired along one fold	50.00
204	RN-A10 "Tapeworm" usual staining along left side, otherwise VF	900.00
205	RN-B5 Dater, Timpson & Pearce check, Fourth Nat'l. Bank, NY, VF	25.00
206	RN-F1* German Exchange Bank, NY check, VF	8.00
207	RN-F1 Clairmont Savings Bank, NY check, VF	3.00
208	RN-G1 A. S. Perham's Ins. Agency check, Lewiston, ME, F-VF	-----
209	RN-G1a Manville & McCarthy check, Leadville, CO, F-VF	35.00
210	RN-P1, V1 obliterating W2, Dubuque & Sioux City RR bond, VF	135.00
211	RN-T4 Boston & Worcester RR stock certificate, F-VF	60.00
212	RN-U2* Philadelphia & Reading RR stock certificate, VF	45.00
213	RN-W2 Flint & Pere Marquette RR bond, F-VF	65.00
214	RN-W2 Plymouth, Kankakee & Pacific RR bond, F, splits along folds including thru stamp	65.00
215	RN-X7 Burlington, Cedar Rapids & Northern RR check, Corn Exch Bank, Cedar Rapids, IA, VF	-----
216	RN-X7 similar to above but on brown paper	-----
217	RQ24d VG creased PHOTO	275.00
218	RS213d* VF PHOTO	85.00
219	RS312 inverted ovpt., straight edge, small abrasion at upper right PHOTO	-----
220	ST. LOUIS PROVISIONALS Meyer Bros. Drug Co. 1/8d, VF small tear PHOTO	-----
221	-same 1/4d VF PHOTO	-----
222	-same 3/8d VF PHOTO	-----
223	-same 5/8d VF PHOTO	-----
224	-same 1d VF PHOTO	-----
225	-same 2d VF PHOTO	-----
226	-same 2 1/2d VF PHOTO	-----
227	-same 4d VF PHOTO	-----
228	-same 5d VF PHOTO	-----
229	RV2* F-VF	12.50
230	RV3* F-VF	11.00
231	RV4* VF	12.50
232	RV5* F few tone spots	11.00
233	RV9* VF PHOTO	22.50
234	RV10* VF few stained perf tips	21.00
235	RV11* F-VF	20.00
236	RV12* F-VF	25.00
237	RV14* F-VF	15.00
238	RV16* VF soiled spot on face	15.00
239	RV17* F-VF	12.50
240	RV19* F-VF	25.00
241	RV20* VF few spots on face	37.50
242	RV21* F	35.00
243	RV22* F-VF bit of gum disturbance	40.00
244	RV24* F	50.00
245	RV27* F	25.00
246	RV28* VF straight edge	20.00
247	RV29* VF	20.00
248	RV33* VF PHOTO	30.00
249	RV37* F	20.00
250	RV38* F-VF	17.50
251	RV39* F-VF	17.50
252	RV40* VF	15.00
253	RV41* F	12.50
254	RV51* F-VF	12.00
255	RV52* VF crease	12.00
256	RV53* VF	8.00
257	RVB2 used on certificate from Ketchikan, Alaska, VF	25.00+
258	RW45 VF	4.00
259	RW46 VF	4.00
260	RX28 VF	40.00
261	RX40 VF	35.00
262	RX43 VF	65.00
263	RX45 VF	45.00
264	RX46 VF	90.00
265	RY2 VF thin spot PHOTO	120.00
266	RY2 used on transfer document for a machine gun, F-VF	120.00+
267	RY4* F-VF straight edge	10.00

BEER STAMPS - Priester Catalogue Numbers

268	158 VF small thin PHOTO	15.00
269	238 VF thin spot, tiny tear in top margin PHOTO	15.00
270	41F VF PHOTO	40.00
271	52B F light stain	3.50
272	113A VF bit of corner creasing	7.00
273	114A F few small tears	10.00
274	178A* type 169, plate #60494 block of four, VF light creasing and small tears in marg	120.00+
275	179A* type 152 VF PHOTO	50.00

276	190B with Penna. 1/8th bbl. stamp attached, F-VF creased	-----
277	208a F faulty	15.00
278	214 VF	6.00
279	215 lower left corner torn off through "500", scarce stamp	75.00

TAXPAIDS - Springer Catalogue Numbers

280	FE1 F-VF usual tack holes, couple small tears, crease	16.00
281	FES F-VF usual tack holes, few tears and creases	17.50
282	FE11 F usual tack holes, couple small thins	20.00
283	FE40 F usual tack holes, tear	15.00
284	CIGARETTE TA21c used on empty pack of Morning Mail cigarettes, F	-----
285	CIGARS TC74 F faulty including two full repaired tears, rare stamp	22.50
286	TC1208b unlisted, VF PHOTO	-----
287	CIGARS FOR EXPORTATION Series of 1878, VF punched remainder	-----
288	SMALL CIGAR TD80a VF small spot at top	7.50
289	SNUFF TE26 VF punched remainder	35.00
290	TE34 VF creases	12.50
291	TE56 F creases, couple internal tears	7.00
292	TE59 F-VF pinhole	9.00
293	TE80 F-VF small thin, tiny abrasion PHOTO	25.00
294	TE106 F creases, small thin	22.50
295	TE136 F-VF creases, small internal tear	6.00
296	TE137 VF light creasing	6.00
297	TE139 VF light creasing, couple thins	9.00
298	TE172A F small faults	5.00
299	TE201A F-VF creases, small abrasion	7.00
300	TE237C VF creases	10.00
301	TOBACCO TF10 VF cut cancel PHOTO	17.50
302	TF18* VF light crease PHOTO	15.00
303	TF21 F small faults PHOTO	27.50
304	TF22 VF punched remainder	15.00
305	TF23 VF punched remainder	45.00
306	TF27 VF punched remainder	35.00
307	TF32 VF punched remainder	45.00
308	TF34 VF punched remainder	50.00
309	TF40a pale buff lines, unlisted, VF creases & thins PHOTO	12.00+
310	TF41 F-VF tiny abrasion, cut cancel, a beautiful used example	9.00
311	TF45 VF creased, thins & light soiling	22.50
312	TF47 F-VF internal tears & creasing, small faults, nice used example	32.50
313	TF48 VF creases	20.00
314	TF60 VF punched remainder	27.50
315	TF61B unlisted, F small faults, creases, nicks at right PHOTO	-----
316	TF70E VF varnished, couple thins, crease PHOTO	42.50
317	TF72E VF punched remainder	25.00
318	TF74A small piece missing from oval "Cancellation by Steel Die", tack hole, otherwise a nice used example of a mss provisional PH	32.50
319	TF79A F-VF thin, small repaired nick in left margin	12.00
320	TF103D F appearance, two full repaired tears, small faults	32.50
321	TF98D F-VF creases, right margin neatly reattached PHOTO	30.00
322	TF108C VF punched remainder	45.00
323	TF111A VF punched remainder	50.00
324	TF118B VF thin spot	10.00
325	TF124B F-VF creases, thin, couple small tears	12.50
326	TF135A VF creases, light staining	14.00
327	TF138A VF torn in half and neatly repaired	35.00
328	TF177A F-VF wrinkles	17.50
329	TF178C F	17.50
330	TF180A F stained, nick in left margin	20.00
331	TF181A F repaired tear	22.50
332	TF182A VF crease, small thins	15.00
333	TF182B F	20.00
334	TF184B F-VF torn in half & neatly repaired, small scrape	12.00
335	TF203C F crease, small abrasion	20.00
336	TF204C F crease, small thin	20.00
337	TF207A VF small faults, light soiling	25.00
338	TF216D F thins, small tear	22.50
339	TF218D F-VF PHOTO	25.00
340	TF220D F-VF small faults	30.00
341	TF253 F small faults	25.00
342	TF259A VF thin, creases	16.50
343	TF260A F-VF	14.00
344	TF262A VF small faults	17.50
345	TF263A VF small repair in upper right, small faults	20.00
346	TF264A F	18.50

347	TF275 F-VF	20.00
348	TF311 VF crease, bit of spotting	4.00
349	PRIVATE DIE TOBACCO 1879 Provisional 4 oz stamp on the Prince Albert label, VF	-----
350	EXPORT TOBACCO Series of 1870 on mottled paper, rebaked over faults PHOTO	-----
351	-Series of 1872 VF	-----
352	DISTILLED SPIRITS Series of 1868 50 gal. on white silk paper, VF punched remainder PHOTO	-----
353	Series of 1871 70 gallon, usual tack holes, creases, small faults	-----
354	Series of 1872 30 gallon red on white silk paper, VF punched remainder	-----
355	Series of 1872 60 gallon red on violet silk paper, VF punched remainder, no stub	-----
356	Series of 1940 1 gallon brown, thins & creases	-----

DISTILLED SPIRITS BOTTLED IN BOND

The following seven lots are all Series 1911 stamps, unused with the Fleischmann Manufacturing Company precancel, in full sheets containing the stub, case stamp, and appropriate number of bottle stamps.

357	3 gallons in 48 bottles, engraved, one sheet with the stub, case stamp and twelve 1/2 pint bottle stamps, plus two sheets of eighteen bottle stamps each, VF small faults	-----
358	3 gallons in 24 bottles, engraved, one sheet with the stub, case stamp and twelve 1 pint bottle stamps, plus one sheet of twelve bottle stamps, VF small faults	-----
359	3 gallons in 48 bottles, offset, one sheet with the stub, case stamp and twelve 1/2 pint bottle stamps, plus two sheets of eighteen bottle stamps each, VF small faults	-----
360	3 gallons in 24 bottles, offset, one sheet with the stub, case stamp and twelve 1 pint bottle stamps, plus one sheet of twelve bottle stamps, plate #1230 at top, VF small faults	-----
361	3 gallons in 24 bottles, offset, one sheet with the stub, case stamp and twelve 1 pint bottle stamps, plate #1996 1 at top, plus one sheet of twelve bottle stamps, plate #1334 1 at top, VF small faults	-----
362	3 gallons in 12 bottles, offset, one sheet with the stub, case stamp and twelve 1 quart bottle stamps, VF small faults	-----
363	same as above, but plate #1201 2, VF sm flts	-----
365	DISTILLERY WAREHOUSE Series of 1868 on white silk paper, VF punched remainder	-----
366	-same as above, but thick white paper, VF punched remainder	-----
367	-Series of 1872, red on violet silk paper, VF punched remainder	-----
368	WHOLESALE LIQUOR DEALERS STAMP Series of 1872, violet silk paper, VF punched rem	-----
369	-Series of 1875 VF punched remainder	-----
370	-Series of 1910, 3 diff., 5, 20 & 40 gallon stamps, VF unused	-----
371	RECTIFIED SPIRITS Series of 1872 green on violet silk, VF punched remainder	-----
372	-Series of 1875 5 gal. blue green on green silk, VF punched remainder	-----
373	-10 gal blue green, VF punched remainder	-----
374	-20 gal blue green, VF punched remainder	-----
375	-30 gal blue green, VF punched remainder	-----
376	-50 gal blue green, VF punched remainder	-----
377	-80 gal blue green, VF punched remainder	-----
378	-20 gal on green silk paper, VF punched remainder	-----
379	-30 gal green, VF punched remainder	-----
381	-40 gal green, VF punched remainder	-----
383	GENERAL BONDED WAREHOUSE STAMP, Series of 1894, VF unused	-----
384	USIR RECEIPT FOR GUAGER'S FEES used in 1872, VF	-----
385	USIR CIVIL WAR COTTON TAG VF PHOTO	-----

LOCK SEALS - Priester Catalogue Numbers

386	28VD VF	3.00
387	29C VF	4.00
388	H29D VF	3.00
389	K29D VF	3.00
390	47C VF	15.00
391	52C VF	5.00
392	95 F usual faults	7.50
393	SPECIAL TAX STAMP 1891 Retail Liquor Dealer F-VF small faults	-----
394	TAX-EXEMPT POTATO STAMPS complete booklet of 96 2 lb. stamps, black printed manila covers	----

Member's Ads

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

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

Editor, *The American Revenuer*
Rockford, Iowa 50468-0056 USA

Wanted: U.S.A. and Canada ducks ON license all years, all states/provinces. **Wanted: Potato stamps** ON piece for an exhibit. Peter Pierce, Box 560, Oxford, MA 01540-0760. •685•

Netherlands & Colonies. Collector is updating catalogue. Wants to buy/trade all revenue material and embossed paper relating to Netherlands and colonies. If you do not want to sell or trade, please get in touch with me if you have material not in the Barefoot Benelux catalogue. Hager, 1251 Almaden Ave, San Jose, CA 95110. •686•

Switzerland Revenues for sale. Canton Schwyz collection of 159 stamps, C.V. 398 Swiss Frs (1950), NET \$100. Canton Ticino Collection of 489 stamps (1855-1961) including 4 proofs, C.V. 2876.40 Swiss Frs (1950) NET \$350. Other lots are available, breaking up large collection. Donn Lueck, Box 11582, Phoenix, AZ 85061. •687•

Back Issues: January 1981 thru December 1988 copies of *The American Revenuer* available to someone who will pay UPS or parcel post charges. P. R. Beutel, Box 60188, Colorado Springs, CO 80960. •688•

Auto Registration windshield stickers, inspection windshield

stickers, disabled veterans key chain tags, B.F. Goodrich key chain tags, license plates, bicycle sidepath tags. Dr. Edward H. Miles, 888-8th Avenue, New York City, NY 10019. •689•

Wanted: US First Revenue Issue with any or all margin inscriptions. Send description or photocopy, along with price of what you have to offer to: John Allmaier, Box 2853

Eads Station, Arlington, VA 22202. •690• **Dealer in U.S. revenues** seeks to buy collections and/or accumulations. Please write: Gene R. Gauthier, P.O. Box 2548, Oshkosh, WI 54903. Want lists also solicited and welcomed. •691•



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RW5	100.	200.	RW38	14.	22.
RW6-9 ea.....	75.	115.	RW39-41 ea....	7.	10.
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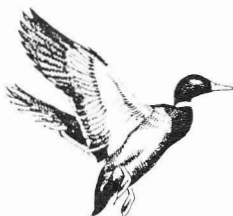
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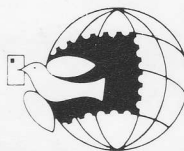
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