

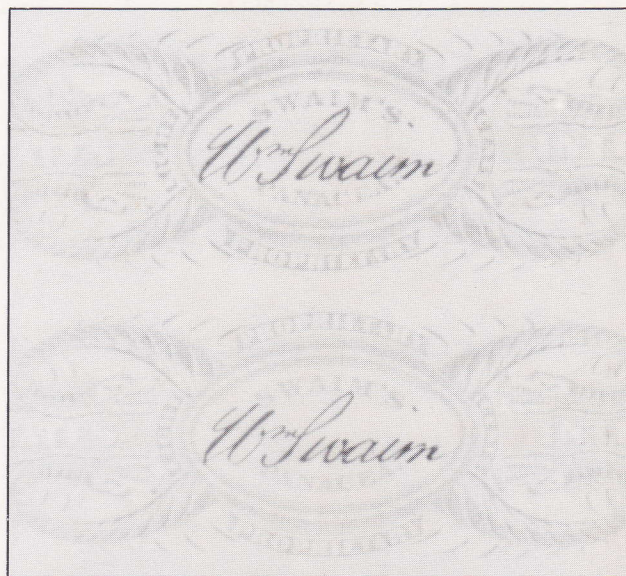


The American Revenuer

IN THIS ISSUE:

ARA Auction No. 37	163
Document of the Month (20): The Elusive 60¢ Second Issue on a Protested Draft	172
Swaim private die variety discovered	174
Two Mexican Documents Taxed Under the U.S. Revenue Act of 1898	177
AMG Travel Permit Stamps: a new variety	179

This appears to be a
newly described private die medicine variety
overlooked by collectors for over 100 years.
More, inside, page 174.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

SEPTEMBER, 1989

Volume 43, Number 8
Whole Number 418

Israel & Holy Land

Wanted:

Israel Revenues, 1985 Faucet & Tree, 5000 Sheqels, 10000 & 20000 sheqels, with Tabs.

Gaza 1985, 10000, 20000, 25000 and 50000 Sheqels.

Palestine 1918, H.J.Z. Railways Tax, Bale #113 & 114.

Israel errors of all types.

TOP PRICES PAID.

Give:

1. Displaced Persons Immigration Certificates & Laissez- Passer, of 30 different countries, few very scarce.
2. Nansen stamps on Immigration Certificates & Laissez- Passer, few extremely rare...
3. Allied Dollar stamps of WWII on passport pages.
4. 30 different Postal Money Orders
5. Consular stamps on passport pages
6. All sets issued from 1967-88 in the occupied areas.
7. The Provisional set of 1948, OTSAR HAAM known as "The Siege of Jerusalem Revenues" mint & used and the rare PROOFS, ESSAYS, MAJOR ERRORS...
8. H.J.Z. Railway Tax for Mecca of 1918, for Railway collectors...

DAHLIA JACOBS (Mrs.)

P.O. Box 11470

ARA, APS

Tel Aviv 61113, ISRAEL

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catalog and prices realized

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Box 13323, St. Paul, MN 55113

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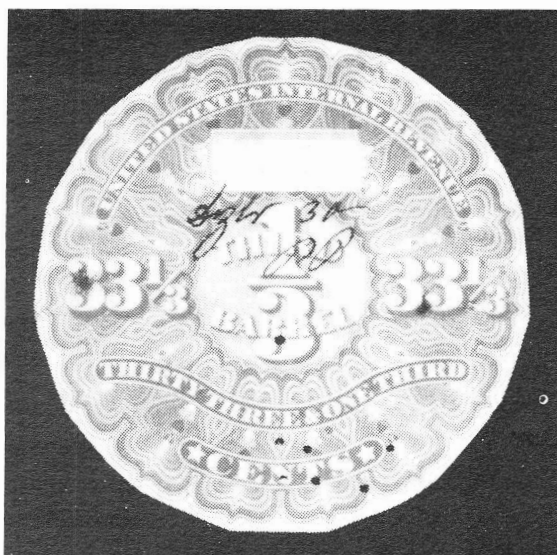
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Revenue Stamps

November 8, 1989



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CHRISTIE'S
ROBSON LOWE

The American Revenuer

The Journal of International Fiscal Philately

Volume 43, Number 8

September, 1989

Whole Number 418

Morton D. Joyce

Morton Dean Joyce, former ARA 2, internationally recognized philatelist and former stockbroker died September 12, 1989, of cancer in Biddeford, Maine. He was 89 years old and lived in New York City and Kennebunk, Maine.

Stamp collecting was so much a part of his life that his obituary in the New York Times of September 15, was headed "Morton D. Joyce, 89, Tax Stamp Collector And Ex-Stockbroker." He was the oldest surviving member of the American Philatelic Society (APS #139) and one of the founders of The American Revenue Association. He began collecting at the age of 8; as an adult he concentrated on U.S. revenue stamps.

Over the years Morton built one of the most extensive collections of U.S. revenue stamps in existence. For many years he would buy revenues in quantity at a time when there were few if any other buyers with either the desire for revenues or the resources to purchase them. His collection formed the basis of the book *Essays and Proofs of United States Internal Revenue Stamps* authored by; George Turner and published by the Bureau Issues Association.

At one time Morton Joyce was an active exhibitor. At FIPEX in New York City (1956), he had entered 10 exhibits of U.S. revenues totaling 41 frames. These included Private Die Proprietary stamps, essays and proofs, and the first three issues. Included were most of the largest known multiples of these issues along with many other outstanding pieces. The judges at this show combined all ten exhibits into one and awarded it the top award in the U.S. section.

He was a native of St. Paul, Minnesota, a graduate of Princeton University and for many years held a seat on the New York Stock Exchange. He served in World War I and as a lieutenant colonel with the Eight Army Air Force in England during World War II. He is survived by his wife, two daughters and three grand-daughters.

Morton Joyce wrote extensively, although mostly for periodicals. He authored *The Case of Dr. Kilmer: An Analysis of the Dr. Kilmer & Co. Provisional Proprietary Revenue Stamps Overprinted on 1895 Postage Stamps of the United States* (1954) which was published at his expense and distributed free to members of the ARA. He also co-authored *Proprietary Revenues of 1898. Precanceled Varieties* with C.H. Chappell (1957). Following is a listing of articles he authored that appeared in various periodicals. This listing has been taken from the computer data base compiled by R. F. Riley. This listing is arranged by subject, title and publication (identified by year volume:page).

US-states: Hubbard catalogue history, The Hubbard state revenue catalog. *Am. Reven.* 1959 13:130-1, note

US: 1898 precancelled proprietary, Battleship proprietaries *Precan. Forum* 1957 18:No. 2, 16-17, ill. note

US: 1898 private die medicine Emerson precancels, checklist, Chappell Memorial Check List. Emerson Drug Co. *Am. Reven.* 1962 16:17-30, art., checklist

US: 1898 private die medicine Johnson & Johnson pre-
(Joyce—continued on page 176)

THE AMERICAN REVENUER

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

ARA Auction No. 37

Closing Date: November 8, 1989

ARA Auction Rules

These rules apply to the ARA auction in this issue.

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

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

Mail bids to:

**ARA Auction
Box 577
Garrett Park, MD 20896**

ARA auction No. 38 will appear in the January 1990 issue of *The American Revenuer*. Members wishing to consign material for this sale should ship it so it will be received by the Auction Manager before December 1.

**ARA Auction No. 37
Closing Date: November 8, 1989
P.O.Box 577
Garrett Park, MD 20896**

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

Name _____

Address _____

City, State, Zip _____

ARA Membership No. _____

Lot #	Bid	Lot #	Bid

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

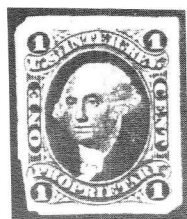
ARA Auction No. 37

Closing Date: November 8, 1989

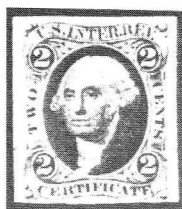
SCOTT LISTED REVENUES

CV from 1989 Scott Specialized

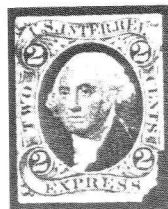
All stamps are used and first-three issues have manuscript (MS) cancels unless otherwise stated.



300

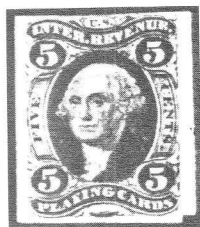


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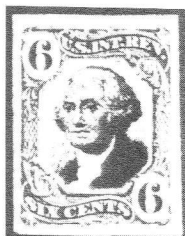
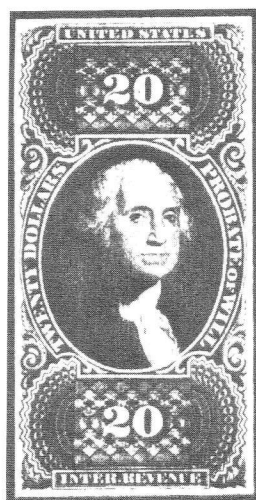
303

- | | | | |
|-----|------|---|--------|
| 300 | R3P | India paper; uneven marg, nick at top (ph) | 130.00 |
| 301 | R7P | Card; 4 margins; VF | 60.00 |
| 302 | R8P | Mounted on card; 3 margins (ph) | 160.00 |
| 303 | R10P | India paper; 3 marg, LR corner missing (ph) .. | 140.00 |



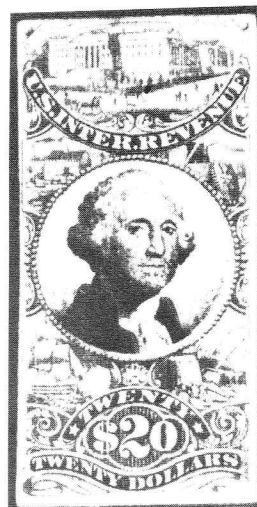
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309



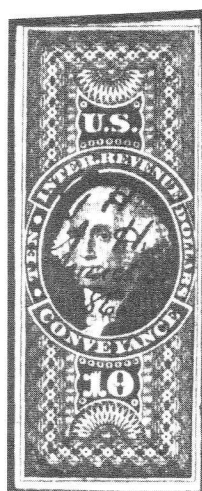
310

- | | | | |
|-----|-------|---|--------|
| 304 | R20P | Card; 3 margins, touches T; fresh | 60.00 |
| 305 | R28P | India paper; 3 margins; fresh; see (ph) | 235.00 |
| 306 | R32P | Card; 3 margins, close B; fresh | 75.00 |
| 307 | R37P | Card, 3 margins; close B; fresh | 75.00 |
| 308 | R82TC | Carminc, card; 4 margins, close LL; discolored UR | 85.00 |
| 309 | R99TC | Black, card; 4 margins (ph) | 275.00 |
| 310 | R138P | Card; 4 margins; fresh (ph) | 100.00 |
| 311 | R150P | Card; 3 margins, light oxidation; see (ph) | 225.00 |
| 312 | R64a | 4 good/wide margins; horiz. crease; VF (ph) | 75.00 |
| 313 | R94a | 3 1/2 good margins, touches UL; 4/23/63 MS; F/VF (ph) | 70.00 |
| 314 | R98a | 2 good, 2 narrow margins, wrinkles; F | 45.00 |
| 315 | R8c | 4 margins, SON HS; VF | 20.00 |
| 316 | R12c | 3 margins, 1 close; F | 25.00 |
| 317 | R23d | Silk paper bl/4; 4 margins; unused; VF | 12.50 |
| 318 | R38c | 3 margins, nice HS ccl; F/VF | 13.00 |
| 319 | R59c | Cracked plate, Scott listed, plus the lower | |



311

312



313



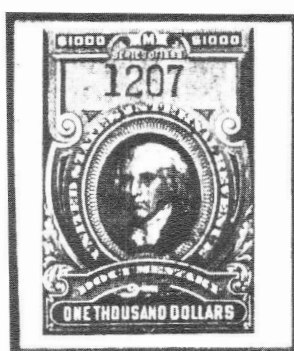
322

- | | | | |
|-----|-------|--|---------|
| 320 | R72c | 3 margins, cuts R; F | 20.00 |
| 321 | R72c | 3 margins, pulled perf; light HS; VG/F | 21.00 |
| 322 | R73c | 2 margins; VG/F (ph) | 125.00 |
| 323 | R76c | 3 margins, cuts R; F | 30.00 |
| 324 | R77c | 3 margins; touches R; HS; fresh and F/VF | 45.00 |
| 325 | R87c | 4 margins, uncancelled; nice stamp; VF | 45.00 |
| 326 | R90c | Centered; VF (ph) | 80.00 |
| 327 | R93c | 2 margins, touches L and B; sm thin; F | 20.00 |
| 328 | R97c | 4 margins, extra row of vertical perfs in middle of stamp (ph) | 100.00 |
| 329 | R101c | Centered, tiny thin; VF+ appearance (ph) | 85.00 |
| 330 | | 20 1st issue pairs, strips, blocks; incl. ultramarines & silk papers; almost all sound; clean and F+ lot | 46.20 |
| 331 | | Envelope with over 375 1st issue, mostly sound; clean lot; CV \$350 | EV \$85 |
| 332 | R116 | 2 margins, HB cancel; F | 60.00 |
| 333 | R181 | 4 good/large margins; cut cancel; VF+ (ph) | 90.00 |
| 334 | R226 | 4 margins, 1/4 in. tear top; cut cancel; VF | |

326
328



329



333

- 335 R241 appearance; see (ph) lot 60, Auction 36 200.00
Block/8; each with MS "FD"; future delivery
provisional; SE at top; HS ccl open
- 336 R250 2 vertical pairs on piece, punched ccls 44.00
- 337 RC20a Orange numerals; 4 margins; F 60.00
- 338 RD20 4 margins, F/VF 50.00
- 339 RD254 R margin partly trimmed; cut ccl; F 30.00
- 340 RD255,7 Both centered and with cut cancels; VF 45.00
- 341 RD279,281, All w/4 margins and cut ccls; latter with
283 tear in R margin from ccl 45.00
- 342 RD310 Centered w/cut ccl; scuff at top; F (ph) 325.00
- 343 RD330 Centered, thin, cut ccl 20.00
- 344 RD331 4 marg., sm thin & pulled perf; cut ccl; F 25.00
- 345 RD333 Centered, corner crease, cut ccl; F/VF 20.00
- 346 RD335 4 margins, UL corner rounded, cut ccl; F 30.00
- 347 RD338 4 margins, F/VF, light cut cancel 60.00
- 348 RE48,136 15 copies of each; pasted on sheets as used
by U.S. Fruit Distillers, 1941; few faults 13.50
- 349 RE59 No tablet; few wrinkles; F/VF (ph) 125.00
- 350 RE140 Used sheet of 100, some separation 200.00
- 351 RFV2 Virgin ls. opt; 4 margins, usual crease; VF 35.00
- 352 RJ1-11 Mixed centering 40.00
- 353 RJA73b strip of 12; magenta cancel, fine for this;
12 singles CV \$15 EV \$20

REVENUE STAMPED PAPER

All promissory notes unless otherwise indicated; condition is that of the strike

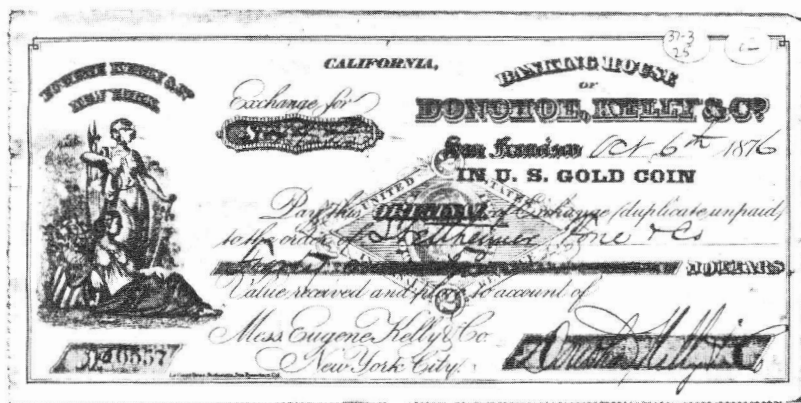


342



349

- 354 RM2 2p, 1756 debtor's judgment; clear and VF
strike of "codfish" stamp; PF cert. (ph) 450.00
- 355 RM3 3p, 1755 partially printed debtor's judgment, mostly clear and fine strike 110.00
- 356 RM11 NY, 2p; 1757 neat MS document citing failure to pay promissory note; fold splits,
mostly clear and F/VF strike (ph) 200.00
- 357 RM45 CT, 4c; clear and F 21.00
- 358 RM123 NH, 4c; clear and VF 25.00
- 359 RM128 NH, 50c; 2-page estate inventory, Charles-town; fold splits, clear and VF strike 110.00
- 360 RM152-3 NY, 25c & 30c; 25c clear and VF, 30c clear
and F 28.00
- 361 RM154 NY, 50c; estate inventory; clear and F/VF 22.50
- 362 RM155 NY, 75c; prom. note including worksheet
computing interest; tape repairs; clear
and F/VF 55.00
- 363 RM162 NC, 4c; writing over F strike 27.50
- 364 RM163 NC, 10c; clear and VF 22.00
- 365 RM165 NC, 25c; clear and VF 40.00
- 366 RM167 NC, 50c; writing over VF strike 110.00
- 367 RM180 PA, 50c; estate inventory; bottom part of
document missing, clear and VF 17.50
- 368 RM188 RI, 4c; writing over VF strike 30.00
- 369 RM189 RI, 10c; writing over F+ strike 25.00
- 370 RM201 SC, 4c; clear and VF 45.00
- 371 RM202 SC, 10c; fold thru clear and VF strike 35.00
- 372 RM204 SC, 25c; clear and F 75.00
- 373 RM227 VT, 4c; fold thru fine strike 50.00
- 374 RM228 VT, 10c; bond requiring debtor to remain in
"gaol"; partially printed, fold thru clear and F
strike 25.00
- 375 RM230 VT, 25c; estate executor's bond; partially
printed, clear and VF 45.00
- 376 RM240 VA, 4c; Sheriff's bond, Mecklenburg Co.;
fold thru clear and VF strike 17.50
- 377 RM241 VA, 10c; clear and F 15.00
- 378 RM243 VA, 25c; clear and F/VF 17.50
- 379 RM453 \$15, license to sell merchandize other than
wines and spirits, Harrisonburg, VA, 1817;
partly printed, edge faults, clear and F
strike (ph) 250.00
- 380 RN-B10 Fourth NB, New York; fresh 20.00
- 381 RN-D1 Manhattan Silver Mining Co., Austin, NV;
\$10 scrip taxed as draft, blue; fresh EV \$35
- 382 RN-G1 Donohue, Kelley & Co., San Francisco; large



382

	405; mixed condition	29.35
425	RS252d/ RS252d (2); 254d, 258d (2), 259d (2), 269b, 274a 274a; some with faults but clean lot	21.00
426	RS274b/ 25 stamps, light dups, some faults but 306h generally above average; clean	27.20
427	RS287/289 Coll. of 21 stamps, all with different printed dated ccls	open
428	RT4d/31d RT4d, 12d, 16b, 19d, 20b, 28d, 31d; RU28d (CV \$45) w/o margins; others generally F	63.50
429	RU2a 3 margins; F/VF	40.00
430	RU3a 4 margins, LL corner faulty; F	30.00
431	RU2a/16d 14 stamps, 9 diff.; usual faults	42.80
432	RZ1-16 RZ16 punched, F/VF; clean group	120.00
435	12T3 Telegraph stamp; unused, VF	80.00
436	145 different Telegraph stamps, mostly unused, few w/normal heavy ccls; Scott CV over \$200; clean lot	open

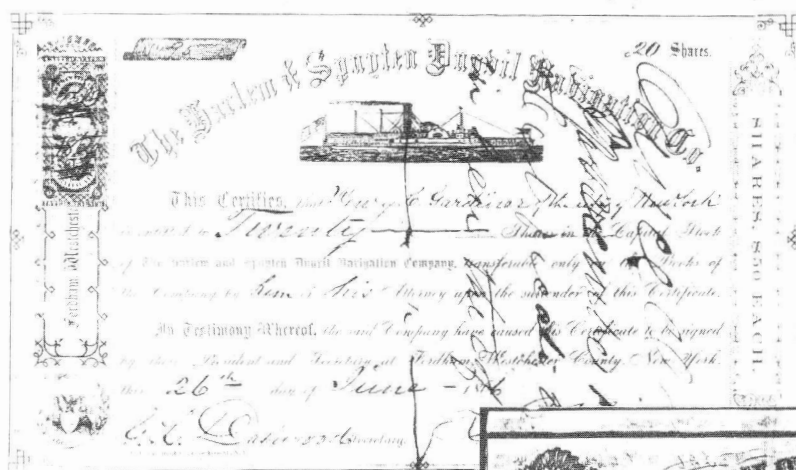
CANCLES

437	R5c/42c RR cancels; 25 Lehigh Coal & Nav. Co. (L-6A); 50 NYC RR (N-11C), 50 Northern (NH) RR (N-30D); mixed strikes	EV \$15
438	R12c 3 margins; sharp color; SON "J.B./Chicago" HS; F	25.00
439	R41a 3 1/2 wide margins; vert crease slightly breaks paper; "J.J.M./Nov 5-63" straight-line ccl similar to Beaumont listing	40.00
440	R41c 3 margins; LL corner rounded; SON "L&F/ Apr 12/1864" HS; also part of red PA(ID)	30.00
441	R52a 3 1/2 margins; sharp SON "Thos. N. Dale/ Dec 21 1863/NY" HS; ironed-out crease	35.00
442	48 1st issue with RR ccls; partial to SON; mostly diff; stamps CV \$32	EV \$85
443	44 1st issue and early RB; partial to SON HS ccls; incl. RR, banks; stamps CV \$36	EV \$57
444	Coll. of 28 diff. HS customs ccls, also docs from Phila. and Buffalo Creek NY, latter with tape stains and MS ccl	EV \$50

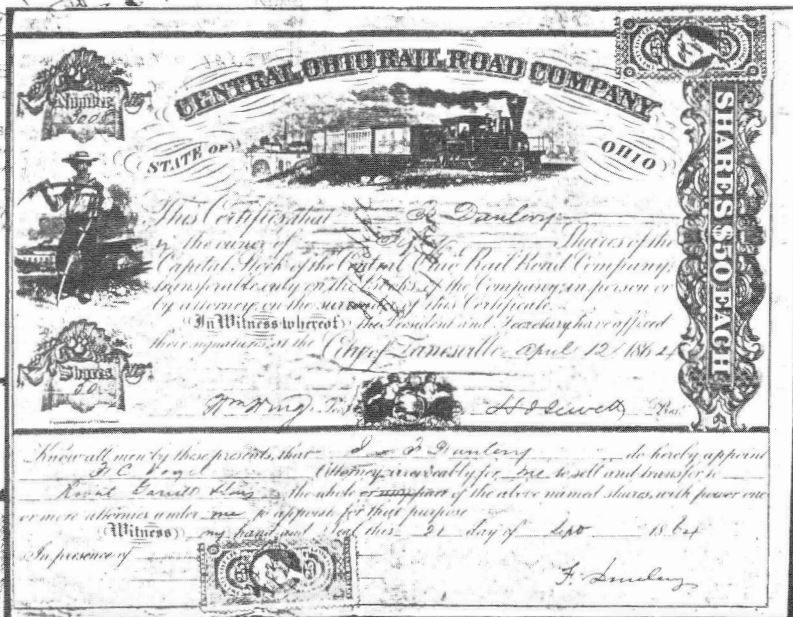
REVENUES ON DOCUMENT

445	135 Postage used as revenue, on 1973 Union Trust Co., NY check; stamp overlaps doc.	open
446	R1c/18c On 23 cartes-de-visite; 14 w/photographer name	EV \$40
447	R11/18c On 7 cdv's and 1 tintype; 2 w/photographer name	EV \$15
448	R13c On carte-de-visite of Gill's City Gallery, Lancaster, PA; full strike -GILL- HS	open 14
449	R13c 4 copies on 7.5 x 3.5 in. oval photo; no name of photographer; 2 x 1/2 inch piece missing from right border	open
450	R15c Check, Wells, Fargo & Co., SF; issued at Columbia, CA; printed in blue and red	EV \$20 16

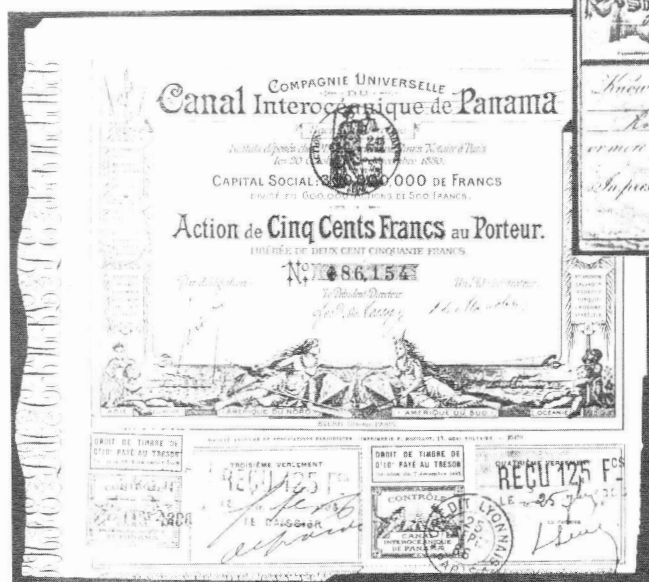
451	R15c HS ccl John Davis Hatch/Architect/112 Broadway, N.Y. on MS bill requesting payment by Board of Trustees, Yonkers, NY	open
452	R24c Certificate certifying ownership of cemetery lot, Frederick County, Md., 1868	open
453	15 docs. w/1st & 2nd issue revs, incl. R56c and R115(x5) on deeds, R4c(x2) on bill; Lehigh Coal & Navig. stock cert., San Francisco voting proxy; nice starter group	EV \$40 36
454	14 docs. w/1st-3rd issue revs; incl. R54c (x4), R78c & R82c on deeds, R9c & 10c on RR receipts, R4c (pair) on receipt, 3 court certificates; nice group	EV \$40 28
455	R163 14 copies w/printed Am. Ex. Co. ccl on receipt form for shipments to various towns in Massachusetts	open
456	RK4 5 docs with large eagle vignettes, mostly with London hs ccls; also 3 RK4's not on document	CV \$32+
457	RK16/37 100+ bottom portions of Consular Service medical clearance forms with RK's; wide variety of consular HS's most of which tie stamps to documents; nice lot	EV \$100
458	RK19a Bisect, on invoice for kippered herring, tied by ccl of American Consulate, Stavanger, Norway; piece out of document	30.00
459	PN1,12 1c & 30c Postal Note stamps on actual notes; note with 30c dated but unissued	open
460	Agency, Bank of California, Gold Hill, NV; Cert. of Deposit, 1870, folds, no stamp	EV \$20
461	\$2385 face value 1917-29 documentary stamps on record of option warrants cancelled by Southeastern Power & Light Co.; values from 1c to \$100; colorful and unusual	open
462	10 diff. Express or RR docs with R163 or 1914 revs; mixed condition	EV \$20
463	44 docs with 1st issue thru 20th Century revenues incl. stock cert, RR's, banks	EV \$38
464	44 docs, w/mostly 1st issue revs.; some RR; different from previous lot	EV \$55
465	31 diff. 1st issue billheads, incl. sewing machines; buggies, fishing tackle, pigs feet; mostly Boston area; attractive	EV \$60
466	9 misc. docs w/revs., 1869-1881; 3 have RN's including one from Leadville, CO	open
467	Eastern Express illustrated receipt, Bangor ME, 1868; no stamp (not required); quite attractive; creases	EV \$15
468	7 diff. early Trade Cards, incl. Kandi-Kubes (depicts blacks on cotton bales), sewing machines, etc; attractive	EV \$20
469	6 diff. early Trade Cards, diff. from prev.	



476



487



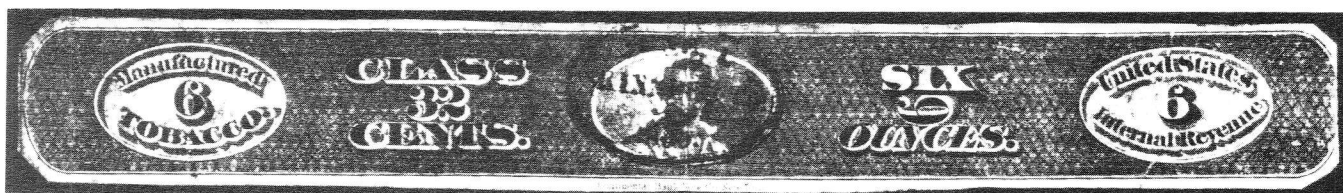
- 470 lot; incl. Mother's Bread, Hats, Dyes EV \$16
 471 Large stockcard with cinderellas, state
 472 revs., telegraphs, etc.; about 70 stamps EV \$13
 473 4 diff. Piercy's Express Stamps EV \$15
 474 2CF6 American Express Co., booklet pane of 3;
 475 bit of rust around staple holes Springer 3.00+

STOCK CERTIFICATES

These have the usual edge faults; other faults noted

- 474 R44c Harlem & Spuyten Duyvil Navigation Co.;
 475 ship vignette; scarce w/revenue (ph) EV \$50
 476 R44c Allegheny Valley RR; 3 vignettes incl. RR;
 477 stamp pays transfer tax, several folds EV \$25
 478 R49c Central Ohio RR; RR and farmer vignettes;
 479 folds, trimmed close L; MS ccl (similar

- 477 R48c to C-5D) (pn) EV \$35
 478 Chicago & Great Eastern RR; eagle vignette;
 479 HS ccl (C-10) EV \$25
 480 R112 Cleveland, Columbus, Cincinnati & Indiana-
 481 polis RR; RR and ship vignettes; pen
 482 ccl affects former, stamp has HB ccl EV \$25
 483 R44c Cleveland, Mt. Vernon & Delaware RR; RR
 484 vignette; beige underprinting, stamp w/MS
 485 ccl (secretary); attractive despite edge
 486 faults and creases EV \$30
 487 R32c Columbus & Zanesville RR scrip stock cer-
 488 tificate; fuzzy HS cancel open
 489 R46c Lebanon Springs RR; RR vignette; aquamarine
 490 printing; stamp with N-8A ccl; pretty EV \$40
 491 R44c Marietta & Cincinnati RR; large allegorical
 492 vignette; stamp with MS ccl (M-4F) EV \$25
 493 R44c Pittsburgh, Cincinnati & St. Louis Ry; RR
 494 vignette; stamp cancelled by company seal EV \$30
 495 R44c Steubenville & Indiana RR; RR vignette;
 496 stamp with Ms ccl (S-13C) EV \$25
 497 R44c Terre Haute & Indianapolis RR; RR vignette;
 498 stamp with Ms ccl (sim. T-1G) EV \$25
 499 Stock cert; American-Japanese Investment
 500 Co., 1929; scarce Hawaiian certificate;
 501 eagle vignette; 4c US revenue EV \$20
 502 Bond, Compagnie Universelle du Canal Inter-
 503 oceanique de Panama; Paris, 1886 w/tax(?)
 504 stamps, printed in blue (ph) EV \$45



527

BEER STAMPS

(CV per Priester)

490	199	XF	4.00
491	214	Block of 4; XF	24.00

TOBACCO STRIPS

CV according to Springer; usual condition for these but generally decent copies

492	TA7b	Ends are soiled, but still decent	17.50
493	TA110	Used block of 15	open
494	TAC3a	Customs cigarettes; minor faults	20.00
495	TAC4a	Customs cigarettes; sound copy	17.50
496	TAC22	Faults, repaired	18.00
497	TC11	Repaired, soiled	17.50
498	TC14	Ends cut to shape, bit soiled	10.00
499	TC17	Minor faults, like new	10.00
500	TC27	Repaired, one end ragged	40.00
501	TC48	End faults, fresh	17.50
502	TC54	Repaired but a decent copy	20.00
503	TC55	Ends cut to shape, sm faults, above average	12.50
504	TC58C	Ends cut to shape, translucent spots	35.00
505	TC69A	Small repairs, soiled at one end but an above average copy of a large stamp	8.00
506	TC70B	Repaired but still a very nice copy	8.00
507	TC97b	Repaired and small faults, still quite nice	30.00
508	TC101D	Minor faults at one end; otherwise fresh and VF	10.00
509	TC110B	Repaired, decent	7.50
510	TC118C	Top margin copy; minor faults; exceptional copy	25.00
511	TC123C, 146	Both are sound copies	6.00
512	TC159	Repaired; otherwise quite nice	6.00
513	TC163Aa, 164Aa	Both like new	12.50
514	TC173a	Few wrinkles	3.50
515	TCB16	Repaired	2.50
516	TCC18	Repaired but still quite attractive	8.00
517	TE55, 57	Faults but decent looking	16.00
518	TE609	Sound	8.00
519	TE635, 660	Both sound	7.25
520	TE684	Sound	4.00
521	TE708	Sound	4.00
522	TE711	Sound	5.00
523	TE735, 782	Both sound	6.50
524	TF182A	Faults, repaired	15.00
525	TG1	Repaired but decent	7.00
526	TG2	Minor faults	15.00
527	TG5	Wrinkles but decent used copy (ph)	75.00
528	TG8	Repaired	8.50
529	TG9	Repaired, rebaked	5.00
530	TG13	Decent used copy	6.00
531	TG16A	Small thin, fresh and unusually nice	17.50+
532	TG16B	Usual faults	17.50
533	TG18A	Thin and repaired, still decent appearing	20.00
534	TG22A	Small faults, nice appearance	12.50
535	TG45A, 46A	Small faults, decent	4.50
536	TG46B	Above average copy	8.00
537	TG47B	Slightly clipped ends, still above average	9.00
538	TG79B	Minor faults, plate number	2.50+
539	TG60F	Fresh and VF	9.50

540	TG69B	Minor faults, nice copy	4.75
541	TG74A, 78B	TG74A minor fault at end, CBN imprint, nice copy; latter with some soiling	5.00
542	TG76A	Small thin, well above average	4.00
543	TG89A, 91A	Minor faults, TG91A repaired, still decent	7.50
544	TG105A	Small fault at one end, fresh	3.50
545	TG132C, 133C	TG132C rebaked; TG133C sound but with LR corner missing	5.75
546	TG153A	Unused sheet of 20, folded once	5.00+
547		Oleomargarine stamp, #5; defective with parts of 3 corners missing	50.00
548		Oleomargarine stamp, #47; cuts T; faults; no coupons	10.00
549		Oleomargarine stamp, #55; most margins cut; faults; no coupons	25.00
550		Oleomargarine stamp; #60; faults, no coupons	10.00
551		Prescription Form for Medicinal Liquor, 1928; original and duplicate, unused	open
552		Distilled Spirits stamp; 1965 date	open
553		10 green liquor strips w/black serial nos. used in 1930; all different cancels	open
554		Cuban gov'ts warranty for cigars exported from Havana, 1912; green, 7x2.5 in	open

PHILIPPINES

(Warren numbers)

555	596	Int. Rev.; 100 pesos, double perfs at L; VF	open
556	597-8	Int. Rev.; 500 & 1000 pesos, F/VF	open
557	730	Documentary; 100 pesos, F/VF	open
558		56 different, mostly pre U.S.	EV \$10

FOREIGN REVENUES

560	Great Britain; 1824 indenture on parchment, w/1 pound 15 embossed adhesive & cipher	EV \$10
561	Great Britain; 6 adhesive revs., Victoria head, all diff. from 1 to 20 pounds; Barefoot 150-1, 158, 163, 168, 177; CV 49 pounds	EV \$30
562	Antigua; Scott 18 used as rev. on 1889 document for shipping sugar; ship vignette	EV \$15
563	British Guiana; Scott 141 used as rev. on 1891 document for shipping sugar; ship vignette	EV \$15
564	Canada; FB25, 30, 52; FX72; FWM64; QP3, 5; (7 different) Van Dam retail	136.00
565	Hong Kong; 38 diff., mostly QEII; CV 100 pounds	EV \$25
566	Jamaica; 15 diff. Judicial; CV 50 pounds	EV \$15
567	St. Vincent; 3 1p postage stamps o/p 1d in red and REVENUE in black on 1891 document for shipping sugar	EV \$25
568	Austria; 8 docs with imprinted revenues, 1790-1853, 2 unused	EV \$50
569	Austria; about 200 signettes; duplication; good study lot	EV \$50
570	Austria; about 1500 revenue stamps; mostly 19th century; duplication; study lot	EV \$100
571	Austria; 18 19th cent. docs, most with imprinted revs., also 1951 U.S. customs declaration (Vienna)	EV \$60
572	Austria; 12 19th cent. rev. stamped docs	EV \$40
573	Austria; 7 "circulare" (official announcements) including death warrant	EV \$70

574	China; 130 different, good variety	EV \$30
575	China; 17 different postal savings; also 17 different Taiwan	EV \$13
576	China; sheets; 1945 trans. design, brown, Bendig R202, CV \$125; also 1949 farming design, dark brown; Bendig R112, CV \$85	EV \$20
577	China; 16 docs. with 54 stamps, mostly Mao and flag design	EV \$20
578	Colombia; 54 diff., mostly 19th century	EV \$15
579	Costa Rica; 31 diff., mostly 19th century	EV \$10
580	Cuba; Pago el Estado, etc., 23 diff; also Dom. Republic; 5 diff. incl. Forbin #4	EV \$13
581	Denmark; 32 different	EV \$7
582	Ecuador; 70 different	EV \$15
583	Egypt; 67 diff., salt, tobacco, etc.	EV \$20
584	France; accumulation of over 360	EV \$25
585	France; 20 Signettes (cut squares), 1727- 1862; one on animal skin (rare)	EV \$100
586	Germany; 130 different	EV \$10
587	Germany; 11 full imprinted papers	EV \$50
588	Germany - Bavaria, 10 documents incl. 2 RSP's, 1875-1929, total of 12 stamps	EV \$40
589	Germany - Hannover; 1830's document w/2 Groschen imprint	EV \$10
590	Guatemala, 27 different; also Venezuela, 35 different	EV \$10
591	Italy; 130+ diff.; also 7 docs (1886-1940) with 9 revenues	EV \$10
592	Italy; 12 and 30 Soldi imprints on 1856 and 1869 documents	EV \$15
593	Italy; 19th & 20th century; 35 docs and imprinted cut squares	EV \$70
594	Japan; 62 diff.; also Korea, 5th issue 2, 3, 50 (2 types), 100 Wu; mint, NH	EV \$10
595	Lombardy-Venetia; 30 diff; also 1839 doc. with 85c imprinted revenue	EV \$18
596	Persia; 41 diff., mostly Forbin listed	EV \$20
597	Peru; 68 different; also 16 diff. Consular to 20 Soles, mint, NH	EV \$20
598	Poland; 29 different	EV \$7
599	Roman States; coll. of over 80 docs and cut squares (imprinted paper); very rare	EV \$190
600	Russia; 67 different	EV \$20
601	Salvador; 55 diff., several 50 Peso values	EV \$15
602	Spain; beautiful collection of 40 imprinted document heads; 1836-1865	EV \$200
603	Sweden; Charta Sigillata, 3 and 6 Sch and 1 R.D.; 3 pieces, all 1820's	EV \$18

INDIA

These stamps are unpunched unless otherwise noted

604	Alirajpur 70,74,101,141,141a; CV \$115	EV \$20
605	Bagsara 435,478,60B,76,76a,76b,112,114,132,135, 137,162; CV \$397	EV \$55
606	Barawani 51,52-5,62,64-5,300-305a incl "a" nos, 310-13, 320-24; 25 stamps; CV \$157	EV \$28
607	Barawani 79-81,81a,81c,82,82a,83,83a,84, 85; CV \$355	EV \$60
608	Barawani 81b; unpriced, rare	EV \$30
609	Bilkha 101,101a,102-3,103a,104-6,106a,108-110; Chuda 253-4,551; Dhar 51/401 (25 diff.); Dholpur 271,271b,273, 273a,274,274a; CV \$232	EV \$33
610	Datia 51/301b, 25 diff.; CV \$455	EV \$75
611	Gwalior 102/572, 34 diff.; CV \$243	EV \$30
612	Idar 201,211-2,212a,212b,251,161; Jaura 61-2,63a,64,68, 81-5,151-2,161-2; CV \$169	EV \$26
613	Indore 12/411, 35 diff; plus 52-58 (motor vehicle stamps); CV \$300	EV \$43
614	Jetpur 141-5,161-2,164-169a,170-2,181-5, 221; Jasdan 62-5, 201,201a,211,222,222a,251,251a;	

CV \$237	EV \$32
615 Jhabua 61-2,63a,64,68,81-5,151-2,161-2; CV \$350	EV \$50
616 Jhalawar 302,304-309; CV \$265	EV \$35
617 Jhind 102-6,141,200-1; CV \$269	EV \$48
618 Jobat 161-2,171; Junagadh 51/251a (19 different); CV \$316	EV \$45
619 Kapurthala 71-5,90,92-4,101,111,171; CV \$430	EV \$60
620 Kathiawar 41,43,45,47-8,61,63-4,66-7,81-88 (all punched); 151-155,201-208; CV \$310	EV \$38
621 Kishengarh 101/481d, 51 diff.; 481d punched; CV \$357	EV \$50
622 Lathi 51,52a,55,65; Mongrol 61-5, 66A, 66B, 66C, 67B, 68c, 69, 71, 72,73B,73C; Morvi 11-18 incl "a" nos.; 41-46, 51, 91, 92; Mysore 361,371,371 opt "CIVIL STN" (unl.); CV \$278	EV \$45
623 Muli 51A/244a, 34 different; CV \$205	EV \$32
624 Nabha 93,94,96,98,100,120,151,151a,181-3; CV \$255	EV \$40
625 Nalagarh 57,72,75; CV \$200	EV \$30
626 Nawanagar 51/1201, 129 different; CV \$603	EV \$85
627 Palanpur 51-2,52a,53,53a,54-6,62-3,63a; CV \$102 ..	EV \$25
628 Palitana 51/221, 24 different; CV \$314	EV \$45
629 Partapgarh 55, bklt pane/8 mint w/errors 44b-55e, stamps 1 & 2 on pane "dot above shoulders" variety #56; 56a mint; 72-24; total CV \$560	EV \$52
630 Patiala 151,173,173a,173b,173e,175; Rajpipla 301; Rampur 221,221a; CV \$180	EV \$27
631 Rairakhol 51-4,56,58,61-2,64 (punched),141,142; CV \$770	EV \$50
632 Ratlam 54-8,61-2,64,81,161,161a,171,181-2; CV \$271	EV \$30
633 Saliana 51,101,151; Sardargarh 151,156,158,160; CV \$170	EV \$25
634 Sayla 51,53,55,61a,63-4,81-86; Sikkim 152 mint, 102 sur-charged 10P, type 15-10P opt Revenue, unlisted; CV \$182+	EV \$37
635 Tripura 51; Vadia 103,112; CV \$59	EV \$13
636 Vanod 101-4,106; Vithaigarh 104-5; CV \$240	EV \$40
637 Wadhwan 103,122,161,171,181,202-6,251; CV \$315 ..	EV \$40
638 Wankaner 195 complete mint sheet/4; Zainabad 51-2,54,56,58; CV \$175	EV \$32
639 Lots 604-638 as one; CV \$9800+	EV 1400

640	Coll. of Indian States; 147 stamps from 44 diff. states mounted on album pages; clean lot; CV \$2763	EV \$300
641	Court Fee stamps; QV, 13 diff. denoms; KGV1 19 diff denoms; all w/punched ccls	EV \$24
642	Court Fee printed stamp paper; 3 East India Co., 2 QV, 2 KEVII, 7 KGV, 9 KGV1; no duplication; colourful lot ..	EV \$20

AUCTION CATALOGS

All with prices realized unless otherwise noted

643	Michael Aldrich; 11/15/86, Bobo collection; also Suburban Stamp Co., 2/8/86, all revenues sale	open
644	Daniel Kelleher; 7/17-18/80, Turner collection; the ultimate U.S. revenue sale, with photos; catalog has some notations	open
645	Thomas Priestler; 10/15/82, 3/11/83 and 10/28/83, the Zinman Beer Stamp sales; also Priestler 3/15/84 mail sale (taxpays), no prices realized for latter	open
646	E.S.J. Van Dam; 4/15/85, 11/29/85 and 2/20/87, mostly Canadian revenues; also E. Maresch; 3/4/81, 450 Canadian revenue lots; prices realized only for latter	open

OTHER LITERATURE

647	U.S. Revenue Stamps (Rickerson, 1973); U.S. 1st Issue Revenue Stamps (Georgi, 1962); Fiscal Stamps of the U.S. (Crouch, 1902); latter minor faults; others nearly new ..	EV \$20
648	Pat Paragraphs (Eliot Perry); Nos. 50-58 (Feb. 1948 - Feb. 1958); all XF	EV \$65

- 649 Springer's Catalogue of USA Taxpays, BNA Fantasies,
M&M Facsimiles; 2nd Edition, 1963; like new; 30
out of print EV \$20
650 Springer's Handbook of North American Cinderella Stamps;

- 4th Edition, 1966; like new; signed; out of print EV \$20
651 —, 5th Edition, 1970; like new; signed; out of print EV \$20
652 —, 6th Edition, 1973; like new; signed; out of print EV \$20 18 16 16

PRICES REALIZED AUCTION 36

Lots not listed either were not sold or bids were rejected under rule 2.

4	7	5	12	7	30	8	6	10	7	157	95	158	8	159	10	160	8	161	7
11	9	13	12	15	30	16	6	19	8	162	8	163	18	164	10	165	10	166	5
21	5	23	36	25	5	29	13	30	18	167	32	168	28	169	32	170	10	171	10
31	5	33	32	42	13	45	18	47	12	172	36	173	5	175	6	177	14	178	48
49	16	50	52	51	68	52	36	53	32	181	68	182	50	183	38	184	22	185	18
57	125	58	9	59	28	61	19	62	115	186	20	187	16	188	28	189	22	192	5
63	26	64	5	65	30	68	7	69	11	193	30	194	8	195	24	196	11	197	21
69	11	71	7	72	5	74	50	75	44	198	15	199	16	202	46	206	18	207	18
76	22	77	5	78	7	79	15	80	42	208	10	209	85	210	36	211	52	212	18
81	18	82	5	83	6	84	8	85	11	213	60	214	10	215	22	216	12	217	16
86	6	87	9	88	7	89	9	90	38	218	18	219	12	221	21	222	20	223	14
91	23	92	110	93	27	94	15	95	13	224	10	226	12	227	20	228	12	229	5
96	6	97	15	98	20	99	32	100	10	230	26	231	5	232	6	233	5	234	5
101	16	102	58	103	13	104	13	105	20	235	9	236	10	237	6	238	8	239	5
106	18	107	29	108	52	109	30	110	18	240	12	241	5	242	5	243	5	244	5
111	22	112	5	113	5	114	10	116	13	247	30	248	24	249	24	250	16	251	7
119	5	120	24	121	9	122	17	123	10	253	18	254	8	257	8	259	12	260	16
124	5	125	8	126	9	127	36	128	46	261	6	262	7	263	12	264	125	265	12
129	8	130	21	131	8	132	27	133	8	266	22	267	28	268	5	269	20	271	12
134	14	135	16	136	16	137	18	139	16	272	7	273	7	274	5	275	6	276	10
140	16	142	10	143	52	144	18	145	62	278	5	280	10	281	10	282	7	283	7
146	6	147	16	148	16	149	20	150	5	284	22	285	15	286	15	288	28	289	10
152	72	153	181	154	19	155	12	156	95	290	13	292	15	293	20	294	20	295	5

U.S. REVENUES

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The Elusive 60¢ Second Issue on a Protested Draft

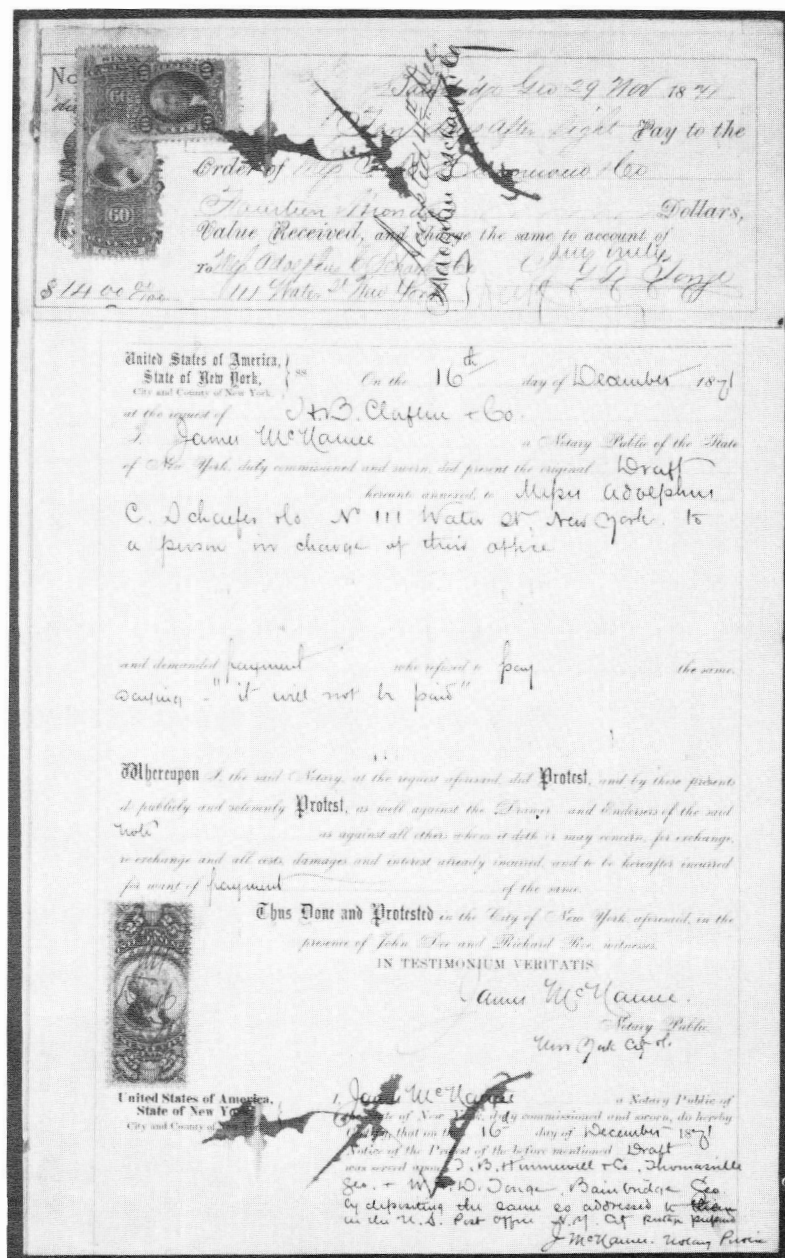
by Michael Mahler, ARA

Here is a protest executed in New York on December 16, 1871, verifying the non-payment of a draft. The offending draft, which is affixed to the protest form, was made by one W.G.D. Tonge of Bainbridge, Georgia, on November 29, 1871, to T.B. Hunnewell & Co. of nearby Thomasville, for \$1400 payable at the offices of Adolphus Schaefer & Co. in New York. It was subsequently endorsed to H.B. Clafin & Co. of New York, who presented it for payment and were refused. The protest bears a 25¢ Second Issue initialed and dated by notary James McNamee, and tied by his embossed seal.¹

This draft is only the second document I have recorded that bears a 60¢ Second Issue. The stamp is scarce to begin with, in fact its use in a fairly small Georgia town comes as something of a surprise. Seeing this elusive stamp on a protested draft immediately put me in mind of a rare butterfly caught and pinned up for display. I wonder if this mean I've been chasing documents too hard lately?

George Turner's collection included a document bearing a 60¢ Second Issue with double transfer of a portion of the the 70¢ design (Turner, 1940). The document is a First of Exchange of Jay Cooke & Co. in New York dated February 2, 1872, drawn on Messrs. Bethmann Freres in Frankfurt in the amount of 10,000 florins, and also bears a 20¢ Second Issue. This was lot 486 in the 1980 sale of Turner's revenues by Daniel F. Kelleher & Co. The tax on bills of foreign exchange made in sets of three or more had been set at 2¢ per \$100 U.S. or equivalent, effective August 1, 1864. A table of foreign currency values printed in *The Internal Revenue Record* of September 1, 1866, lists the value of the South German florin as \$0.412. A foreign bill for 10,000 florins would thus have been liable to a tax of 84¢ at that time, and allowing for some fluctuation in currency values, the 80¢ tax paid on this note in 1872 was very probably correct.

¹This paid the tax on the protest itself. The certified statement appended to the protest required an additional 5¢ tax (Mahler, 1988), but this was not evidently generally realized. The full 30¢ tax has been paid on only about 10% of the stamped protests I have seen.



Incidentally, I have also recorded just two examples of the 60¢ Third Issue on document, one also ex-Turner and similar to the piece just described. It is a First of Exchange of Jay Cooke & Co. in New York dated August 17, 1872, drawn on Bethmann Freres in Frankfurt for 8,000 florins, bearing 4¢ and 60¢ Third Issue stamps. The other is a promissory note executed at Paris, Kentucky, on April 4, 1871, bearing a single 60¢ Third Issue. As this stamp was not issued until January 31, 1872, this example must have been back-dated.

The apparent rarity of documents bearing the Second or Third Issue 60¢ stamps is actually quite typical for the "odd values" of these issues, i.e. the 1¢, 3¢, 4¢, 6¢, 30¢, 40¢, 60¢, 70¢, \$1.30, \$1.60, \$1.90 and \$3.50. In fact, I have yet to record a single surviving usage of the 70¢ of either issue, or of the \$1.30 or \$1.60, or a convincing usage of the 1¢ Third Issue.² Of the Second Issue 1¢ and \$1.90 and Third Issue 6¢ I have seen just one usage, and except for the Second Issue 2¢ and Third Issue 30¢ and 40¢, which seem to be a bit more plentiful on document, for all the remaining stamps I have recorded fewer than five usages. In contrast, even the \$200 Second Issue is known on five documents (Mahler, 1987),³ and I have recorded about twenty checks stamped with the Third Issue 2¢

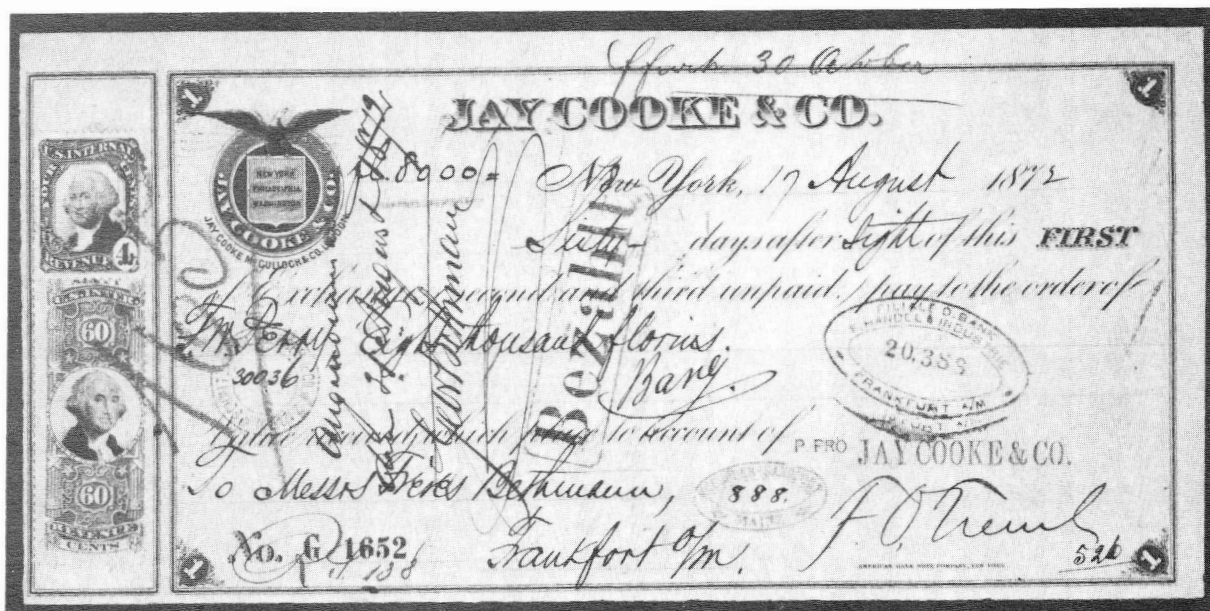
²I have seen a check bearing two 1¢ Third Issue, obviously re-used, for pinholes pierce the stamps but not the check. The piece is almost certainly genuine, but unfortunately the stamps were not canceled by the maker of the check, which would have made this usage much more convincing.

³That article lists four, and another was sold as lot 2019 in a Steve Ivy auction of June 1988. It is a multi-page will that came to probate in New York and bears a lone \$200 Second Issue—or rather, it did until the stamp was removed. How-

with inverted center. It hardly seems possible that these observations give a true picture of the relative rarity of these various stamps on document; after all, the \$200 Second Issue is cataloged at \$5250 by Scott, and the 2¢ invert at \$250, while the 70¢ Second and Third Issue are priced at only \$25 and \$30. More likely I have been able to record relatively large numbers of \$200 stamps and 2¢ inverts on document simply because these pieces are much more likely to make a strong impression on persons encountering them than, say, a document bearing a 70¢ Second Issue, and thus are more likely to eventually appear in a dealer's stock, an auction catalog, or a collection of documents. It is difficult to believe that a Third Issue 2¢ invert is truly twenty times more plentiful on document than, say, a 1¢ Second or Third Issue. If anything, one would expect it to be the other way around. I would rather believe that the most likely explanation for my observations thus far is that we have still seen only the proverbial tip of the iceberg when it comes to revenues on document. I prefer to hope that sitting unnoticed in archives, shoeboxes, the back pages of albums, and other hiding places are dozens of documents with odd-value Second and Third Issue stamps. Naturally, I would love to hear from readers who can help verify my wishful thinking.

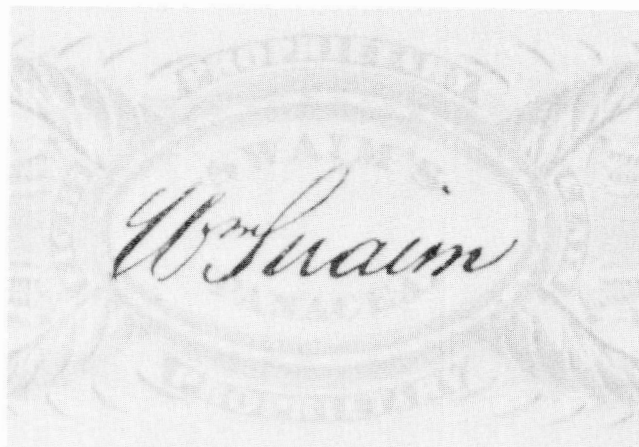
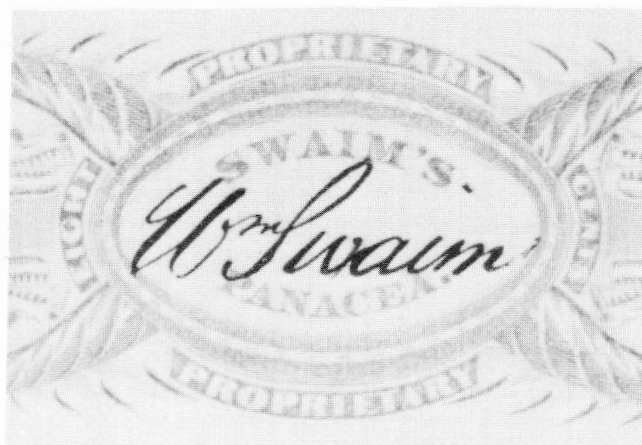
[Note added in proof: Further consideration and discussion of the points raised here has suggested two reasons why the numbers of surviving documents bearing the \$200 Second Issue and 2¢ Third Issue inverts might be expected to be
(Document of the Month—continued on page 181)]

ever, the document has been kept with the stamp, which could be reaffixed.



4¢ and 60¢ Third Issue on First of Exchange of Jay Cooke & Co. of New York, August 17, 1872, drawn on Bethmann Freres of Frankfurt for 8000 South German florins.

Swaim private die variety discovered



Close ups of the central signature vignette from RS234d. On the left is the Type W and on the right Type U. These are from the Fitch collection.

by **Richard F. Riley, ARA**

ARA's Bill Fitch has been showing around now for some time what should be classified in Revenuer circles as the Match and Medicine stunner of the decade, or perhaps longer. Strong words but it would appear that *two major varieties* of RS234d exist which apparently have been under the noses of Match and Medicine stamp collectors for over 100 years without being noticed.

The varieties which are obviously different from 10 paces out at least, are found in the black signature of the owner of the die: Wm. Swaim (spelled with a w) in one and Wm. Suaim (spelled with a "u") in the other. Let's call them types w and u to give them monikers easy to remember; they are illustrated in Figures 1 and 2 respectively.

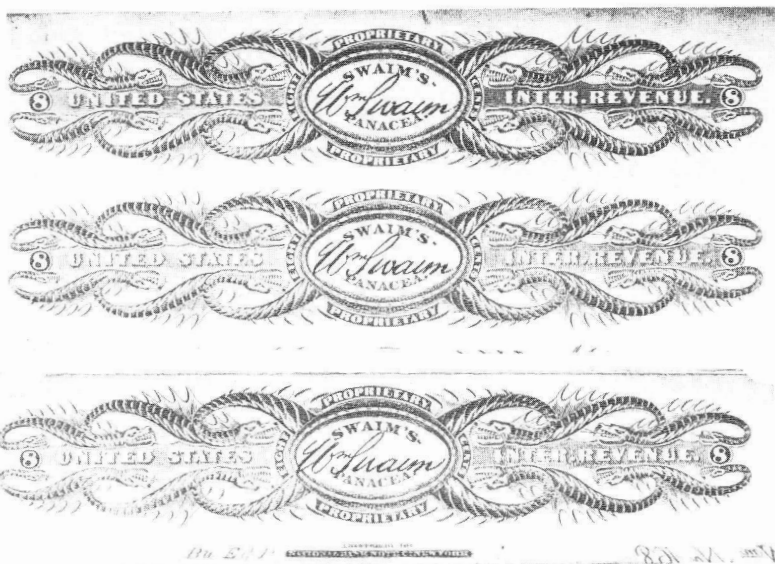
A slow trip through my philatelic library shed some light in beginning to answer immediate questions which come to mind.

Q. 1: Hasn't this difference ever been mentioned in the literature?

A. 1: Not that I know of. Clarence Eagle had copies of RS234d, he looked for M&M varieties and wrote about them but never said boo about this pair, but of course the stamps are rare and maybe he never had more than a single copy in his hands at the same time.

Q. 2: What has been seen in the auction market?

A. 2: I pulled out auction catalogs I had immediately to hand and found records of 51 sales of RS234abd and of RS235abd in which the imperf and the die cut Wm Swaims



A pair of RS234d Type W and a single of Type U. These are the stamps being exhibited by Bill Fitch.

were illustrated. I scored what I found and the results are given in Table 1. It immediately apparent that in this limited sample, the type w variety was only found on RS234d. Come to think

of it, I don't believe I have ever seen it noted that Swaim is spelled Suaim on the others.

Q. 3: The type u appears to be the normal. Are the type w fakes?

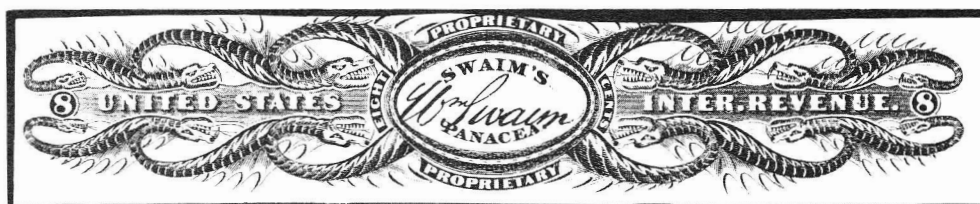
A. 3: RS234d without signature evidently is unknown so the type w wouldn't have been "crafted" from those. The Fitch copies do not appear to be altered type u. Richard Friedberg, Eric Jackson and I agreed to that when we examined them at NOJEX 88. The copies have not been expertized by the Philatelic Foundation; as of a few months ago no copies of RS234d had ever been submitted for expertization. The Fitch pair is from an inherited portion of his collection, a collection that was formed a very long time ago.

The four copies of RS234d, type w, sold as noted in Table 1 were: Kelleher No. 546, July 17-18, 1980 (Turner) lot 1503; Siegel Rarities, 1986, lot 360, a pair which differ from Fitch; Huntington No. 103, January 24, 1988, lot 659.

If someone were playing games, one might think that they would dump their goodies on the market and run. These have dribbled in over a decade. If fakers were to play this game, why not work on the cheaper RS234d, the die cut version? RS234d is a rare stamp, and to operate on a pair!

Q. 4: If for real, how could this happen?

A. 4: Being on watermarked paper, the type w are probably a Bureau product. I think that the Bureau had a penchant for cleaning up past engraving company gaffes (while making some of their own). They may have *fixed* Swaim's signature and printed a sheet or several with the *improved* signature, only to have William tell them that this was not the way he



Lot 659 from the Huntington sale (above) and Lot 1503 from the Kelleher sale of the George Turner collection (below).

signed his name, right or wrong, so leave it alone.

Q. 5: What is the new type worth?

A. 5: I knew someone would ask that question. The answer is: not what Scott will list it at, as that may never happen, but about what it will bring at auction when it appears again.

Table 1

Auction Record for RS234 and RS235

Stamp	Type w	Type u
RS234a	0	0
RS234b	0	4
RS234d	4 ¹	7 ¹
RS235a	0	9
RS235b	0	10
RS235d ²	0	17

¹These totals do not include the pairs of each in the Fitch collection.

²A number of copies were encountered which were not illustrated, especially in sales prior to 1980.

Advertiser's Notes...

E.S.J. Van Dam, Ltd., will hold his Auction No. 42 on November 2, 1989. Canadian revenues are featured with many proofs and essays along with many rarities including FG20a and a complete range of all Federal issues. The Provinces are well represented with rarities including AL11—25¢ grey, BC imperf between pairs and bisects on document, BCL48a—orange background missing error, NFB!*—Newfoundland beer block of four, and Quebec Assurance proofs. The telephone and telegraph frank section also includes the only known set of ST1/5. The Canada issues conclude with POW franks and a range of Semi-official airs. From the USA is a section of all better material including proofs & essays and scarce First Issues. Foreign revenue lots are also included.

Christie's Associates will be auctioning the stock of the Weill brothers of New Orleans. Included in this first sale to be held November 8, will be important lots of U.S. revenues including Tax Paid issues from the Philip Ward holdings. Catalogs are \$20 from Christie's in New York or London.

A number of our advertisers will be having tables at the ARA convention in Dayton October 13-15. These include Michael Aldrich, Richard Friedberg, Jack and Myrna Golden, Eric Jackson and Byron Sandfield (Park Cities). See you at Dayton.

Joyce—continued from page 162

- cancels, Chappell Memorial Check List. Johnson & Johnson *Am. Reven.* 1961 15:113-23, *ill. art., checklist*
- US: 1898 private die medicine Johnson & Johnson precancels, Known Johnson & Johnson precancels *Am. Reven.* 1951 4:No. 9, 2, *s. art., list*
- US: 1898 private die Medicine Lanman & Kemp precancels, Chappell Memorial Check List. Lanman & Kemp *Am. Reven.* 1960 14:33, 35-6, 46, 1961 15:97, 99, 101
- US: 1898 private die proprietary medicine Kilmer checklist, Dr. Kilmer provisional use of postage stamps as revenues *J. Precan.* 1932 1:10, 27, 1933 52, 78, *checklist*
- US: 1898 proprietary precancels propaganda, Battleship proprietaries *Esceepsee* 1957 20:No. 3, 1, 3, *note*
- US: 1898 proprietary provisional Kilmer, The case of Dr. Kilmer *Wkly Phil. Gossip* 1953 57:471-3, 1954 58:45-7, *contd.*
- US: 1898 proprietary provisional Kilmer, The case of Dr. Kilmer *Wkly Phil. Gossip* 1954 58:278-80, 430-1, 433, 568-71
- US: 1898 proprietary provisional Kilmer checklist corrigenda, Dr. Kilmer and Co. *Am. Reven.* 1959 13:105, *s. note*
- US: 1898 proprietary provisional Kilmer checklist corrigenda, The case of Dr. Kilmer *Am. Reven.* 1956 10:No. 1, 5, *ill. s. note*
- US: 1898 provisional proprietary medicine, Provisional proprietary labels produced and used in 1898 *Scott's Mon. J.* 1970 51:291-3, 296-7, *ill. art.*
- US: 1898 provisional proprietary, St. Louis, St. Louis 1898 provisional labels *Am. Reven.* 1950 3:No. 7, 7, *s. note,*
- US: 1st issue proprietary precancels, Symposium No. 1...printed precancelled proprietary revenue stamps before 1890 *Precan. Forum* 1955 16:No. 4, 14, 25, *s. art.,*
- US: 1st issue, documentary, playing card, precancels, Printed and other precancellations of playing card manufacturers on Civil War... *Am. Phil.* 1931 45:126-32, 1932

45:182-8, *ill.*

- US: BEP chit-chat, Committee on Bureau revenues *Bur. Spec.* 1953 4:5, 40, *s. notes*
- US: cigarette tube 1933, Cigarette tube stamps. 1933 series *Stamps* 1935 14:195, *note*
- US: die proof double transfer private die match Portland, A die proof with a double transfer. The Portland Match Co. 1c revenue stamp *Essay-Proof J.* 1963 20:63-5, *ill. art.*
- US: firearms, Firearms stamps *Wkly Phil. Gossip* 1942 34:353, *note,*
- US: private die match, Portland, proof, double transfer, Portland Match Co. 1 cent adhesive stamp *Am. Reven.* 1961 15:65, 67-8, *ill. art.*
- US: private die medicine 1898 provisional Kilmer, Case of Dr. Kilmer *Bur. Spec.* 1957 28:180-1, 183, 218-9, 221, 310-11, *ill.*
- US: private die medicine 1898, Emerson precancels checklist, Emerson Drug Company precancels *Am. Reven.* 1950 3:No. 12, 7, *checklist*
- US: private die medicine 1898, Lanman & Kemp, precancels, Precancellations of Lanman & Kemp private die proprietary stamps *Am. Reven.* 1949 2:No. 8, 3-4, *note, checklist (with CH Chappell)*
- US: private die medicine provisional 1898 Kilmer, Case of Dr. Kilmer *Bur. Spec.* 1957 28:76-7, 79, 114-15, 117, 148-9, 151
- US: provisional proprietary 1898, Holmes, Another provisional label *Am. Reven.* 1950 3:No. 12, 3, *vs note*
- US: wines, cancellations, checklist, Chappell Memorial Check List *Am. Reven.* 1961 15:144-9, *checklist*
- US: wines, precancels, The Chappell Memorial Check List *Am. Reven.* 1958 12:103-5, 120-5, *checklist,*
- World: American Revenuer foliation, The American Revenuer *Am. Reven.* 1956 10:No. 5, 19-20

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Two Mexican Documents Taxed Under the U.S. Revenue Act of 1898

by Terence Hines, ARA

Although it may seem improbable, documents that originated outside the United States could, under certain circumstances, be taxed under United States revenue laws. The two documents illustrated in this article are examples of such taxation.

Why and at what rate was the document shown in Figure 1 taxed? To answer this question it is, of course, necessary to classify this document under the Revenue Act of 1898 (30 Stat. 448). Although it bears some superficial resemblance to a check, the document is not a check. Under the Act, a check was payable "at sight or on demand" (Revenue Act of 1898, Schedule A). The tax on checks was 2¢ per check, regardless of the amount the check was drawn for.

But the illustrated document is not inscribed "payable at sight or on demand." It is inscribed "At three days sight pay to the order." As such, it was not negotiable until three days after the date it was drawn. Under the Revenue Act of 1898, the tax rate on orders "for the payment of any sum of money, otherwise than at sight or on demand" was 2¢ for the first \$100 and 2¢ for each additional \$100 or fraction thereof. The amount of the draft shown in Figure 1 is \$134.84 and thus the correct tax was 4¢. In payment of this tax, it bears two copies of the 1898 2¢ red battleship documentary, Scott R164.

The puzzling feature of this document is that it was drawn outside of the United States, in Hermosillo, Mexico. Why was it subject to a United States tax? From the markings on the front of the draft, it was processed by a United States bank, the State National Bank of El Paso, Texas. As it was processed through a U.S. bank, it was subject to the U.S. tax.

The document shown in Figures 2 (reverse) and 3 (obverse) is a close relative of the one shown in Figure 1. It was drawn by another branch of the Mexican Ore Company, this one in Chihuahua. The reverse bears a single copy of R164 with a lovely Chihuahua, Mexico, handstamp cancel. The face of this document reveals that it was properly taxed as a check. It was payable "At sight or on demand," the "three days" clause having been crossed out. Thus it became a check and was taxed 2¢ since, like the draft shown in Figure 1, it was processed through a U.S. bank.

My thanks to Anthony Giacomelli for showing me these documents. (Figures 2 and 3 on next page.)

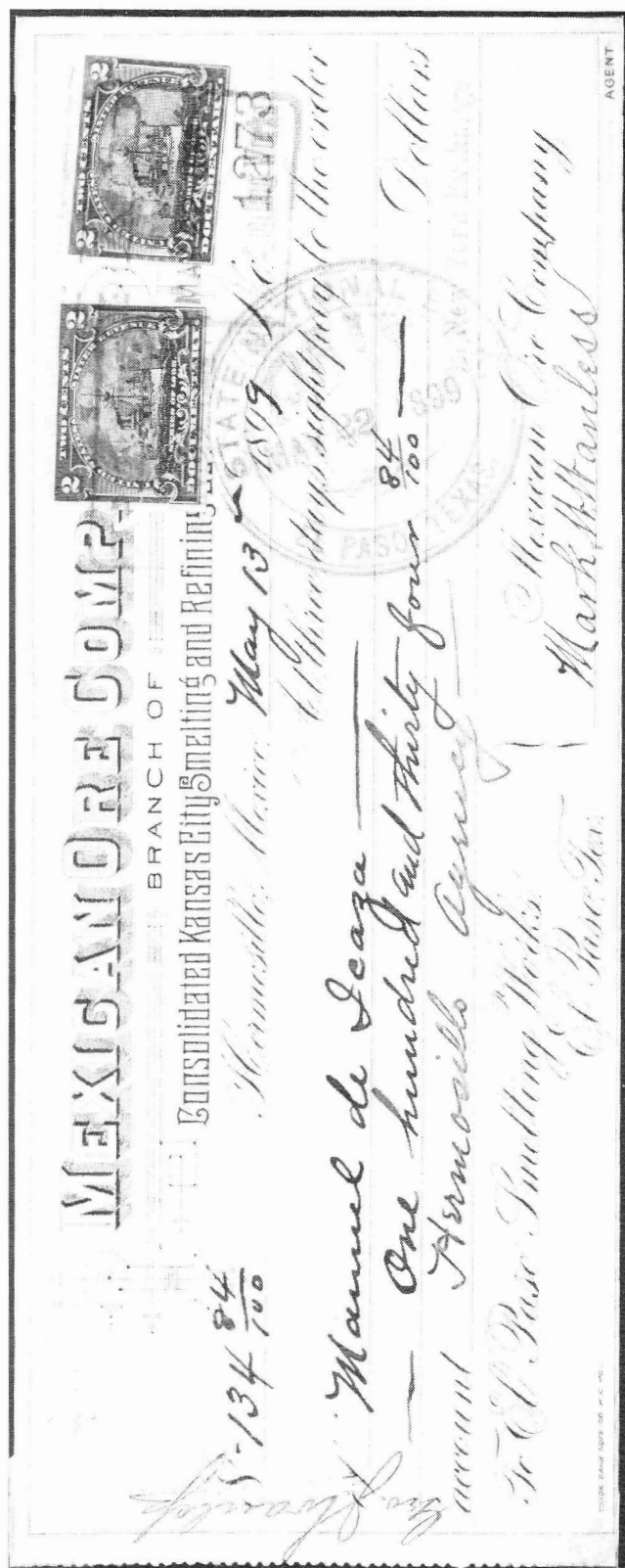


Figure 1. A draft from Mexico payable in the United States "At three days sight..." and taxed at 4¢.

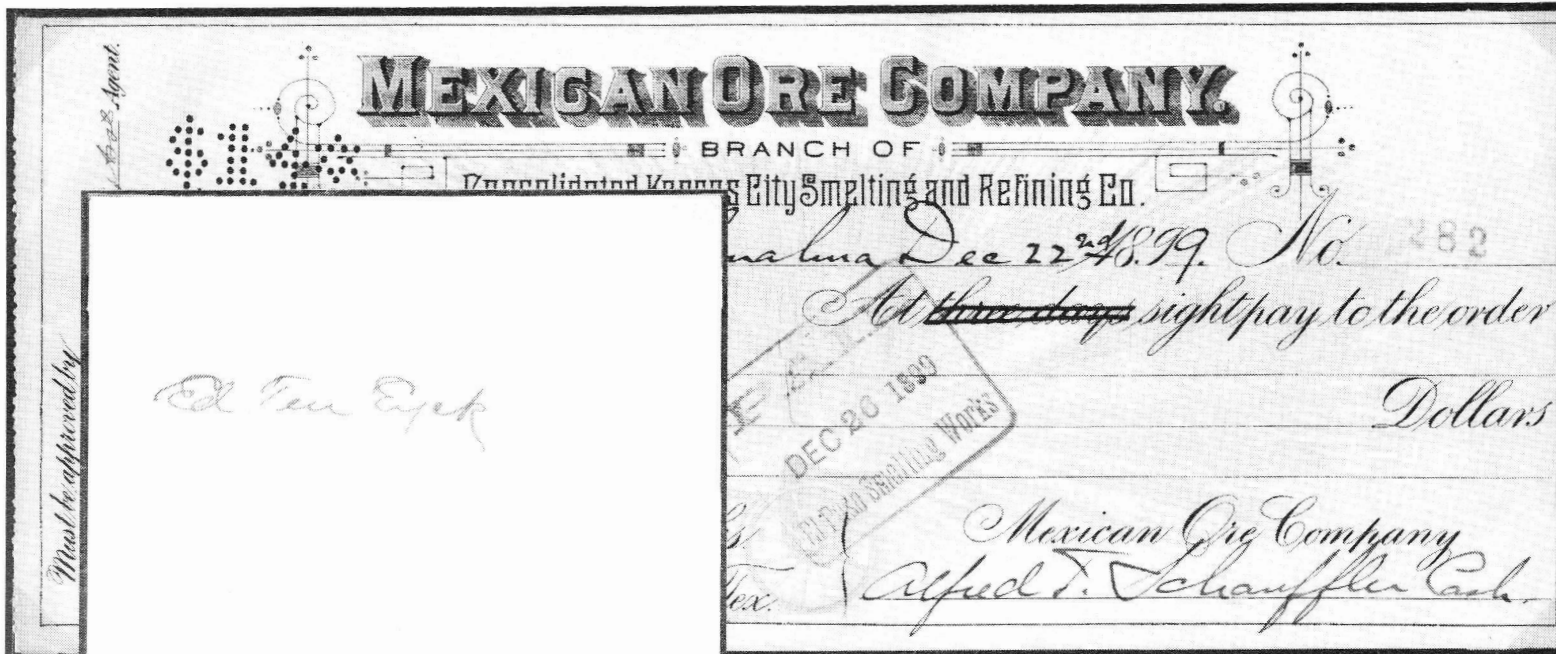


Figure s 2 and 3. (Left and above) A document very similar to that in Figure 1 except that "three days" has been scratched making the document payable at sight and as result, taxed at 2¢

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AMG Travel Permit Stamps

a new variety

by Thomas J. Richards, ARA

The July-August 1984 issue of *The American Revenuer* examined the usage of the travel permit stamps in a passport. They were issued after the occupation of Germany by the Allied Military Government to control the entry into West Germany and Austria and saw their first usage in 1947.

These stamps are listed in the Bush/Cass catalog of 1956 and the Erler-Norton *Catalogue of the Adhesive Revenue Stamps of Germany VIII* of 1983. While mint copies have occasionally shown up in auctions over the years, used copies on full visa pages are quite scarce. (It should be noted that full sheets of many of the values have recently appeared in some auctions—no doubt some hoard is being dumped on the market).

Figure 1 shows the full visa page with the red \$1 value (Bush 5) tied by a 21 JUL 1950 date. The permit was issued at the Hague, Netherlands, and was valid for a trip of six days to Austria. This stamp is unusual in that it is overprinted "den haag" and unlisted, to my knowledge, by any of the current catalogues. In 1948, many of the stamps were overprinted with new values in Deutschmarks, but there is no record of the overprint described above.

Figure 2 shows an enlargement of the stamp and overprint that has been computer manipulated to enhance the detail. Does anyone have any additional information about this overprint?

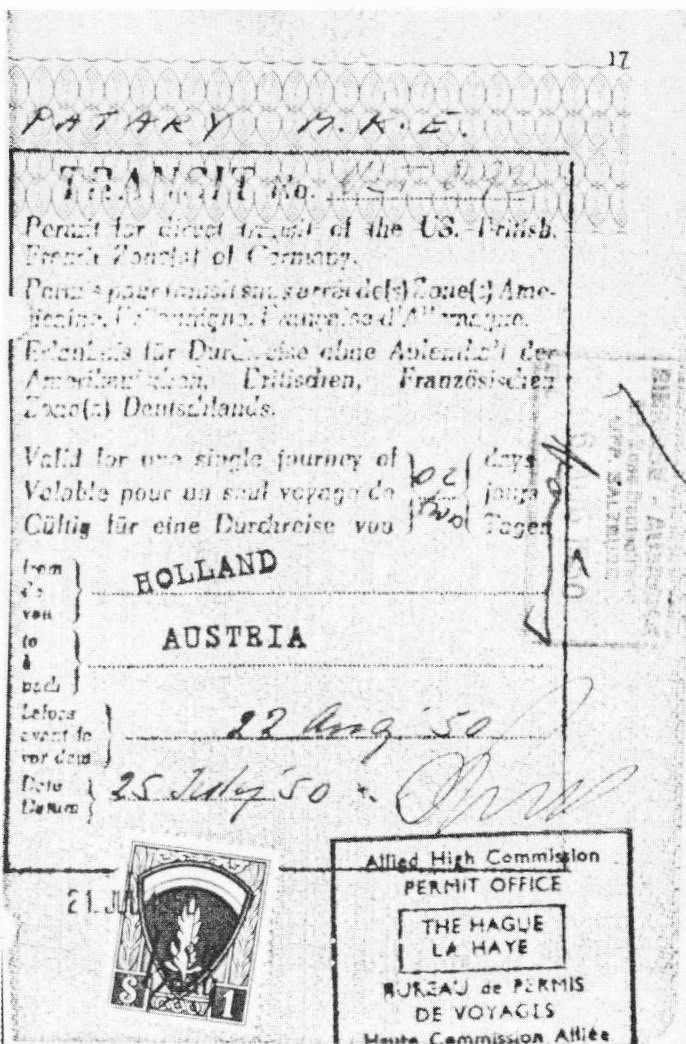


Figure 1 (above). A visa page from a passport issued in The Hague bearing an unreported overprint "den haag."

Figure 2 (left). A computer enhanced enlargement of the stamp and overprint.

The American Revenue Association

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

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

Alvan G Hyman 4702, Box 20289, Bloomington, MN 55420, by Herbert Portnoy. Dealer, A & H Stamps—all US revs, incl M&M and non-Scott.

Gennaro Santaniello, Jr 4701, 26 River Edge Rd, River Edge, NJ 07661, by Ronald E Leshner. Dealer, Bluefield Stamp Co.—US Revs, M&M.

Ralph F Gaucedo CM4699, American Embassy-Mexico, Box 3087, Laredo, TX 78041, by Gerald M Fantel. Mexico revs, Canada tobacco stamps.

Duane K Skeen 4703, 1600 N Willis, #142, Bloomington, IN 47401, by Ronald E Leshner. M&M, Indiana revs (stamps and uses).

P Mike Sullivan 4700, Box 1348, Spokane, WA 99210, by Ronald E Leshner. US fed revs, esp proofs.

Highest membership number assigned on this report is 4703.

New Members

Numbers 4677-4687

Application for Reinstatement

Lloyd N Phillips 1678, 3232 SE Ash St, Portland, OR 97214, by Secretary. World revs, locals, reprints. Reinstated From 1989 NPD List

Glen J Morton 2211

John L Petsco 4160

Deceased

Dr Samuel B Frank

John K Sturman

Correction to May Report

Gary Magnotte 4668—zip code should be 33062

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Central Representatives: Joseph S. Einstein and Kenneth Trettin

Western Representatives: Richard Riley

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

Representatives in other countries:

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

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

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

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

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

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

Membership Summary

Previous membership total 1452
 Applications for membership 5
 Application for reinstatement 1

Reinstated from 1989 NPD list 2
 Deceased 2
 Current membership total 1458

Document of the Month—continued from page 173

higher, relative to the catalog value of the stamps, than for most other revenues. In the case of the \$200, the documents on which it was most likely to have been used—deeds and mortgages for especially valuable properties and probate papers for especially valuable estates—are much more likely to have survived than the average document. In the case of the 2¢ invert, its catalog value is generally much higher than that for other revenues of comparable scarcity, on account of its status as the most affordable invert issued by the U.S. The demand for it is thus much greater than for other equally scarce revenues, with an attendant increase in its catalog value. One revenue dealer ventured the opinion that if the catalog value of this stamp were to be based solely on its scarcity, it should be on the order of \$25, not \$250.

These points soften somewhat the thrust of the article, but certainly do not negate it. For example, even if the catalog value of the 2¢ invert was only \$25, it would still be compa-

rable to those of, say, the Second or Third Issue 1¢ or 70¢ stamps. One would still be faced with explaining the great apparent rarity of the Second and Third Issue odd values on document.]

References

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- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988.
- Turner, G.T. The Sixty Cent Stamp of the Second and Third Revenue Issues. *The American Philatelist* 1940; 53:465-71. Reprinted in: King, B.S., J.L. Bacharach and G.T. Turner, editors. *Revenue Unit Columns from The American Philatelist*. Lawrence, MA: Quarterman Publications, 1981, pp. 203-9.

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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

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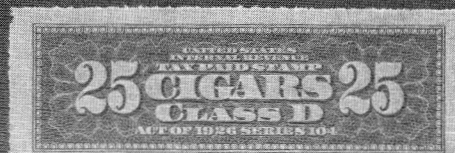
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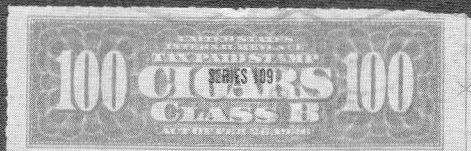
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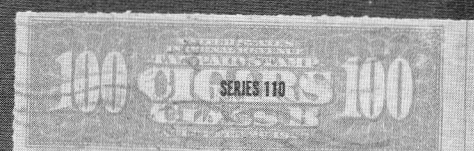
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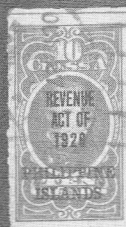
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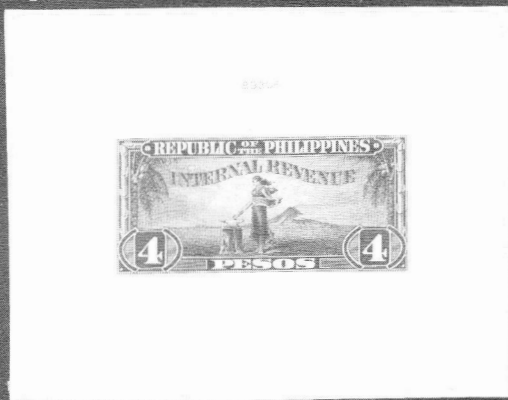
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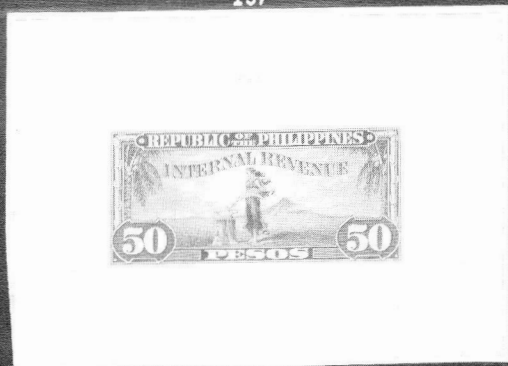
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All stamps are in used condition unless noted as mint (*).

UNITED STATES - Scott Catalogue Numbers

1	LITERATURE, THE POTATO STAMPS OF THE UNITED STATES, Tasco Educational Booklets by the Tatham Stamp & Coin Co., a small folder with examples of the 2 & 50 lb tax-exempt stamps, VF	-----
2	Springer Catalogue, Second Edition, 1963, 28 pages, card cover, VF	-----
3	UNITED STATES REVENUE STAMPS Collect them for profit and pleasure, Wilder C. Ricker-son, 64 pages plus 20 plates, card covers	-----
4	Walter Morley's Catalogue of the Revenue Stamps of The British Colonies, 3rd edition 1910, 130 pages, card covers, F	-----
5	POST OFFICE SEALS OX3P3 India paper proof F PHOTO	30.00
6	LOCALS B7L18 F	15.00
7	NEWSPAPER PR4* F-VF pinhole PHOTO	50.00
8	R15c used on Ozaukee County Bank, Port Washington, WI check, vignette of sailing ship at left, printed in green, VF pretty	-----
9	R65b F small tear PHOTO	80.00
10	R66a VF	10.00
11	R280 F-VF straight edge at bottom	5.00
12	R672 unused, VF PHOTO	75.00
13	R840* F straight edge	25.00
14	RD154* F-VF straight edge at top	26.00
15	RE19 VG pulled perf	25.00
16	RE29 VG	8.50
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18	RE126* VF	14.00
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20	RE144* F	10.00
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22	RE164 F staple holes, rust spots	30.00
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24	RF6 F-VF thin PHOTO	32.50
25	RG40* F-VF crease	12.50
26	RG41* VF	7.50
27	RG42* F	12.50
28	RH3 on empty package, VF	-----
29	RK1 F embossed cancel PHOTO	25.00
30	RK2 F embossed cancel, perf tear PHOTO	35.00
31	RK6 embossed cancel, heavy h/s cancel	15.00
32	RK8 F embossed cancel PHOTO	25.00
33	RK9 F-VF embossed cancel, few short perfs PHOTO	30.00
34	RK11 F-VF embossed cancel, short perfs PH	50.00
35	RK12 VF embossed cancel, crease	12.50
36	RK13 F-VF embossed cancel, small tear PH	45.00
37	RK15 F-VF crease PHOTO	55.00
38	RK20 F embossed cancel, thin	9.00
39	RK21 F-VF embossed cancel, pulled perf	17.50
40	RK23 VG thin, short perf	40.00
41	RK24 F crease	8.50
42	RK28 F-VF creases, short perfs PHOTO	30.00
43	RK33 F	27.50
44	RK38 VG embossed cancel, straight edge	10.00
45	RK40 VG PHOTO	55.00
46	RN-G1 Northern Railroad, Minot & Co., Bank-ers, Concord, NH check, vignette of loco-motive at left, VF	-----
47	RN-P5* Chicago, Rock Island & Pacific RR Co. bond agreement, VF	40.00
48	RX18 VF punch cancel	3.00

TAXPAIDS - Springer Catalogue Numbers

49	TA266b used on full pack of Chesterfield cigarettes, VF	-----
50	TA266b on full pack of Pall Mall cig's. VF	-----
51	TC259 F-VF full repaired tear PHOTO	16.00

52	TC302 VF	3.00
53	TC553a F PHOTO	8.50
54	TC475a F-VF corner wrinkle PHOTO	10.00
55	TC675a F-VF crease, thin	6.50
56	TC676b F-VF crease PHOTO	15.00
57	TC677a VF crease PHOTO	12.00
58	TC730a VF thin	3.50
59	TC731a VF	3.00
60	TC671a F-VF	2.00
61	TC767a VF creases	2.50
62	TC768a F-VF thins affecting upper right PH	12.50
63	TC808a VF	3.00
64	TC813a unlisted VF PHOTO	-----
65	TC853a VF PHOTO	10.00
66	TC997a F-VF	8.00
67	TC1021a F-VF thin PHOTO	10.50
68	TC1035a VF	2.75
69	TC1042a VF small thin	7.00
70	TE29 F thins	5.00
71	TE30 VF clipped perfs, small faults	4.50
72	TE31 F thins, s/e at bottom	7.50
73	TE32 F thins	5.00
74	TE34 F-VF appearance, repaired	12.50
75	TE35 F small repair, bleached spot	9.00
76	TE36 F large tear	8.50
77	TE50 F faults	6.00
78	TE51 VG clipped perfs, small scrape	6.50
79	TE64 VG-F clipped perfs, small faults	4.00
80	TE65 VG-F clipped perfs	7.00
81	TE60 F rebacked over faults	17.50
82	TE68 F few clipped perfs, small faults incl repaired tear	7.50
83	TE110 F	4.00
84	TE113 F few perf faults, clipped at ends	12.50
85	TE129 F	5.00
86	TE139 F tiny tear	9.00
87	TE136 F thins	6.00
88	TE166B VG small faults	12.50
89	TE195Ca F clipped perfs	8.00
90	TE196Ca VG clipped perfs, tear	10.00
91	TE201C F-VF couple repaired tears, light soiling	6.50
92	TE237C F creases	10.00
93	TE263b F-VF rejoined at center	17.50
94	TE286A F small faults	6.50
95	TE323 F couple repaired tears	6.00
96	TE671a used on full can of DENTAL SWEET SNUFF, VF	-----
97	TE671b used on full can of NAVY SWEET SCOTCH SNUFF, VF	-----
98	TE671b used on full can of BUTTERCUP SWEET SCOTCH SNUFF, VF	-----
99	TE675b used on full can of RALPH'S SCOTCH SNUFF, VF	-----
100	TE804a used on full can of DENTAL SWEET SNUFF, VF	-----
101	TE807b used on full can of TUBE ROSE SCOTCH SNUFF, VF	-----
102	TF11 F small faults, small hole from cut cancel PHOTO	25.00
103	TF13 F thins at corners PHOTO	50.00
104	TG165C used on full bag of REFINED PIEDMONT SECTION TOBACCO, VF	-----
105	TG169C used on full pack of LA TURKA PLUG CUT TOBACCO, VF	-----
106	TG457b used on full pack of GEORGE WASH-INGTON GREATEST AMERICAN CUT TOBACCO, F-VF	-----
107	TG653b used on full pack of JOHN SURREY'S SNOW APPLE TOBACCO, VF	-----
108	TG657b used on full pocket tin of HALF and HALF TOBACCO, VF	-----
109	TG748b used on full pocket tin of SIR WALTER RALEIGH SMOKING TOBACCO, VF	-----
110	TG750b used on full pack of SIR WALTER RALEIGH SMOKING TOBACCO, VF	-----

111	TG918b used on full pack of NO. 1 CUT & DRY TOBACCO, VF	-----
112	TOBACCO OR SNUFF FOR IMMEDIATE EXPORTATION, Series of 1883 on blue paper, VF Deats & Sterling punched remainder	-----
113	FREE OF TAX for use of U.S. Military or Naval forces in Alaska and Hawaii, label on full pack of HALF and HALF TOBACCO, VF	-----
114	FREE OF TAX labels for cigarette packs, 13 different, few small faults	-----
115	TAXPAIDS lot of several hundred 20th century, mostly cigarette & tobacco strips, faults	-----
116	SPECIAL TAX STAMPS Retail Dealer in Malt Liquors, 1882 F-VF small faults	-----
117	DEALER IN MANUFACTURED TOBACCO 1876 VF	-----
118	-1878 F-VF few small faults	-----
119	-1879 F-VF crease, trimmed at right	-----
120	-1880 VF light crease	-----
121	-1882 F-VF margin faults	-----
122	-1883 VF crease & small tear	-----
123	-1884 VF few margin tears	-----
124	-1885 F small faults	-----
125	-1886 VF few margin faults	-----
126	-1887 VF crease, small corner fault	-----
127	-1888 VF few margin faults	-----
128	-1890 VF few flyspecks	-----
129	DEALER IN TOBACCO 1914 VF crease	-----
130	MANUFACTURER OF CIGARS 1873 VF punched remainder	-----
131	-1883 F margin faults, punched remainder	-----
132	CANAL ZONE Cigarette closures for the Commissary Division, Panama Canal Co., 4 different, one with small faults	-----

PHILIPPINE ISLANDS

Warren Catalogue Numbers, 1968 edition

133	U.S. Military Government Provisionals, 10¢ Pagos Al Estado papel sellado with blue h/s "U.S. MILITARY GOVERNMENT/-1901-/INTERNAL REVENUE" in box, cut square, VF	-----
134	-same h/s on 15¢ Pagos Al Estado, cut square, VF PHOTO	-----
135	-Sello 1894-5 with red h/s "U.S. MILITARY GOVERNMENT/-1902-/INTERNAL REVENUE" and "Supreme Court", cut square, F	-----
136	-Sello 1896-97 5¢ with purple h/s "U.S. MILITARY GOVERNMENT/-1900-1901-/INTERNAL REVENUE" full sheet, F unused, small faults	-----
137	-Sello 1898-99 50¢ with blue h/s "U.S. MILITARY GOVERNMENT/-1901-/Internal Revenue" VF cut square PHOTO	-----
138	W626* F (ECV \$6-8)	1.50
139	W626a* VG (ECV \$3-4)	1.50
140	W627 F-VF (ECV \$10-15)	3.00
141	W628 F (ECV \$15-20) PHOTO	5.00
142	W636, 638 used on restaurant check during Japanese Occupation, F-VF	-----
143	W665 used on restaurant check during Japan-ese Occupation, F-VF	-----
144	W753* F straight edge (ECV \$4-5)	1.50
145	W771 F (ECV \$20-30) PHOTO	-----
146	CIGARS Springer TC325 with Philippine Islands handstamp, F-VF PHOTO	-----
147	TC333 with h/s, VF crease PHOTO	-----
148	TC372a with black overprint, F-VF thin PH	-----
149	TC421a with black ovpt, F PHOTO	-----
150	TC464b with black ovpt, F-VF	-----
151	REPUBLIC OF THE PHILIPPINES 1954 Documentary issue 1¢ olive green large die proof, VF	-----
152	-2¢ orange large die proof, VF	-----
153	-5¢ green large die proof, VF	-----
154	-50¢ violet large die proof, VF	-----
155	-2P blue large die proof, VF	-----
156	-2.50P olive green large die proof, VF tone spots	-----
157	-4P black large die proof, VF PHOTO	-----
158	-10P violet large die proof, VF	-----
159	-20P brown large die proof, VF tone spots	-----
160	-50P orange large die proof, VF tone spots, PHOTO	-----
161	PUERTO RICO Cigarette tax, Series of 1957 10 cigarettes, 10¢, VF	-----
162	-20 cigarettes, 26¢, VF thin	-----
163	ARGENTINA-CORDOBA 1913 5¢-5,000 Pesos, set of 35, F-VF unused	-----
164	Argentina selection of over 125 different municipal & provincial issues, values to 100 Pesos, F mint	-----
165	FRANCE 1938 set of 4 glider club labels showing a glider in flight, F-VF unused	-----

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5. There will be no guarantee as to which issue your ad will appear; first come, first served.
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07083. •731•
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RW6-9 ea.	75.	115.	RW39-41 ea.	7.	10.
RW10-11 ea.	25.	45.	RW42-45 ea.	5.	5.
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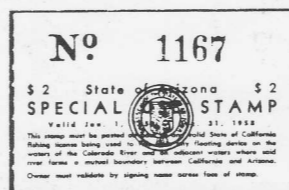
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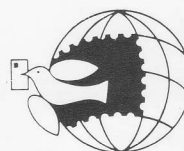
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