

The American Revenuer

IN THIS ISSUE:

- Synopses of Treasury Decisions that apply to
Opium Prepared for Smoking 203
Argentina: Duty on Tobacco 204
1990 ARA Membership Directory Supplement

A die proof
of Argentina's 1898 Tobacco Duty
stamp. For more about these issues, see page 204, inside.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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Whole Number 430

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The American Revenuer

The Journal of International Fiscal Philately

Volume 44, Number 10

November-December 1990

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Joyce Revenue Collection

At least large portions of the United States Revenue collection formed by the late Morton Dean Joyce will soon be available to collectors. The Joyce revenue collection is the product of more than six decades of devotion to the study and accumulation of revenues. It includes United States revenue proofs, essays, stamps, research notes and collateral material, as well as a number of other important properties, much of which have not been on the market for more than half a century.

The Joyce revenue collection covers the entire spectrum of U.S. revenue philately. The match and medicine section is particularly outstanding, with many rarities including usages on cover. Lock seals, tin foils and state revenues are other highlights.

For the researcher there are items such as the correspondence of Butler and Carpenter, the Philadelphia concern that printed the early U.S. revenue stamps. As an indication of Joyce's quest for knowledge, his collection includes scores of albums devoted entirely to his philatelic notes and supporting research. Also discovered was the major portion of an unpublished manuscript, a study of the embossed revenues.

The Joyce revenue collection, along with several other important collections of specialized U.S. post cards and postal stationery, and Canal Zone and Philippines booklets and panes, was recently purchased from the Joyce estate.

Andrew Levitt, a philatelic consultant from

Danbury, Connecticut, acted as an agent for the H. Boker Company, Inc., whose president is the noted philatelist John R. Boker, Jr., which purchased the collections for a sum reported to be in excess of \$4 million.

Morton Dean Joyce, former ARA member 2, was regarded as the premier U.S. revenue collector in the history of philately. He devoted innumerable hours of research, never failing to spend at least three hours a day on his collection, which was housed in his majestic residence in a fashionable district of Manhattan.

The collection was housed in a special room devoted exclusively to philately. The facility included a built-in vault larger than the average living room, with air conditioning for temperature and humidity control and special fire-proofing. Joyce traveled extensively but he took his hobby with him by reserving a state-room where he could work on his collections and his research in private.

Joyce's contributions to philatelic literature is very significant. His last major effort was his largely unknown part in the publication of George T. Turner's definitive catalog of U.S. Revenue Essays and Proofs. Published in 1974 by the Bureau Issues Association, it was based on the Joyce collection and was financed by Joyce, who also is credited with much of the research that is found in the publication.

The Morton Dean Joyce collections of U.S. rev-
(Joyce—continued on page 213)

THE AMERICAN REVENUER

Editor: Kenneth Trettin
Rockford, Iowa 50468-0056.
Phone 515-756-3542 (no one else will answer)
or 515-756-3680.

Contributing Editor: Richard Riley
24055 Paseo Del Lago
257 Tower II
Laguna Hills, CA 92653

Direct inquiries regarding advertising rates, availability and publication schedules to the Editor.

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Synopsis of Treasury Decisions that apply to Opium Prepared for Smoking

(This listing supplied to us by E. C. Stanford, ARA)

Synopsis	Date	Title
[None]	04-25-1858	Opium prepared for smoking
	Note:	The date is from the index; the date and heading are cropped from the synopsis.
00672	05-27-1870	Opium not entitled to privilege to repacking in bond
00776	01-06-1871	Duty on opium deposited in bonded warehouse
00962	11-21-1871	Duty of \$6 per pound does not apply to any fluid, proprietary, or patent medicine
02660	02-14-1876	Testing opium
04099	06-16-1879	Opium—Stamping
04176	09-05-1879	Opium—Testing by appraisers
05191	04-10-1882	Opium—Importation by Chinese subjects
06753	02-06-1885	Warehouse—Repacking opium in
07118	09-14-1885	Opium—stamps, Cancellation of
07648	07-24-1886	Opium, crude, no reduction allowed for refuse contained therein
07694	08-11-1886	Prohibited crude opium to be released only for exportation when seized
08098	03-07-1887	Crude opium
09263	02-25-1889	Circular—Opium Stamps
09413	06-01-1889	Opium ashes, so-called—Duty on
09754	12-03-1889	Crude opium—Formula for sampling and analyzing
10304	10-29-1890	Circular—Stamping of imported prepared smoking

		opium
11750	09-11-1891	Stamping of opium—Delivery of goods under seizure made under conditions of duty paid
12613	04-25-1892	Exportation of opium
12616	04-28-1892	Importation of opium by Chinese subjects
14911	04-27-1894	Seizure of opium—Bond given in connection therewith
15106	07-25-1894	Passengers' baggage not liable to seizure
15354	10-15-1894	Circular—Stamping of imported prepared smoking opium
15916	04-17-1895	Stamping prepared smoking opium
16803	02-26-1896	Privileges of the I. T. (in transit) Act apply to manufactured opium
18779	01-10-1898	Importation of opium by Chinese
20866	03-18-1899	Opium
23236	08-15-1901	Opium
23536	02-21-1902	Prohibition of sale of...opium...to natives of certain islands of the Pacific
29657	03-27-1909	Opium, importation of (exact title unknown)
29843	06-15-1909	Opium, importation of (exact title unknown)
32397	04-15-1912	Unlawful importation of opium
	Note:	Synopsis 32397 stopped importation of smoking opium. Hypodermic needles stopped

Literature in Review

1991 Federal and State Duck Stamp Catalogue, William W. Cummings, Editor, (ISBN: 0-89487-141-2). 194+14 pages, 4.25 x 8.25 inches, paper cover, perfect bound, priced, illustrated (in color). Published by Scott Publishing Co., Sidney, OH. Available from many stamp dealers and book stores, \$19.95.

Scott has finally turned its attention toward this very popular area. This first catalog is obviously designed to appeal to the non-philatelist duck stamp collector. Full color is used throughout, with most stamps illustrated full size.

An introduction gives a short background to these stamps and a discussion of pricing, grading, condition

and the listings similar to the introductions to other Scott catalogs. The first section lists the federal issues, pricing the stamps mint and used and as mint plate blocks. Artists and quantities are also given. The numbering system is the standard RW series.

The second and largest section is a listing of state issues. These stamps are priced mint only (hopefully used prices will be included in the near future). The numbering system for state issues assigns whole numbers to the pictorial while text only stamps get alpha-numeric numbers beginning with A1 for each state—although the listings are intermixed to keep the listings chronological. The result is a confusing

(Literature—continued on page 216)

Duty on Tobacco

by G. C. Akerman FRPS,L, ARA

This series is similar in appearance to that for multiples of cigars. However, after a somewhat complex beginning, the series becomes simpler than previously described tobacco duties.

First Issue-15th September 1895

These bands were made up of the Mercury Head flanked by decorative elements and surrounded by ornate frames made up from ordinary printers' type. They were printed on a variety of cheap white and toned papers from plates of twenty units arranged in a single column. As usual, they were issued ungummed and imperforate, apart from a rare private perforation seen on the 35c Type 1c.

The rather complicated design seems to have caused considerable problems to the typesetters. There are two primary types the first with three subtypes. In addition there is a wealth of variation due to inverted or otherwise misplaced decorative elements.

Type 1: There are sixteen arabesques in the right hand section of the lower frame

Subtype (a)- the value, guarded by its hyphens, is preceded and followed by white spaces.

Sometimes (eg in the 1 PESOS [sic] value), there is a stray floret in the left hand section of the lower frame

Subtype (b)-the lower frame is adjusted to eliminate the white spaces

Subtype (c)-The white spaces are taken up by the floret elements immediately flanking the value or interposed between the arabesques.

Type 2: There are fifteen arabesques in the right hand section of the lower frame.

The printed portion of the Type 1 bands about 263mm in length; that for the Type 2 bands is about 259mm.

There are many varieties in the Type 1 bands. These consist in the main of inverted or reversed arabesques, notably in the horizontal triplets midway down the left and right frames. One variation contains an extra dot in the left hand triplet, along with a broken top to the second N of INTERNOS, which is constant between values (eg the 27.5 and 32.5 centavos of Type 1(b)) and between sub-types (the same variety appears in Type 1(c) on the 35 centavos). This suggests that a single Type 1 plate was made, and the lower frames adjusted as the values were changed

**Table 1: First Issue
Types and Numbers Issued**

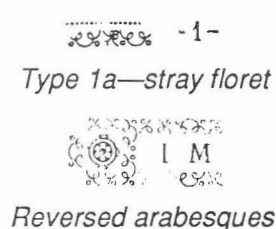
Value	Types	Numbers						
2c	1a 2	1,441,000	32.5c	1b	8,040	87.5c	1b	15,540
3c	1a 1b	2 4,062,100	35	1c	90,250	90	1c	3,640
4c	2	550,160	37.5	1c	202,620	1 Peso	1a	20,680
5c	1a 2	1,419,652	40	1c	60,800	1.125p	1a	870
6c	1a 1b	1,071,002	42.5	1b	6,540	1.25	2	7,420
7.5c	1a 1b 2	1,013,300	45	1c	18,790	1.375p	2	570
10c	1a 1b 2	1,383,650	50	1a 1b 2	185,400	1.50	1a	7,360
12.5	1c 2	260,220	55	1c	6,680	1.625	2	350
15	1a 1c	939,850	60	1c	6,660	1.75	1a	2,760
17.5	1a 2	123,500	62.5	1b 1c	71,160	1.875	2	550
20c	1a 1b	482,575	65c	1c	5,140	2 Pesos	1a	720
22.5	1b	14,780	70	1c	5,140	2.125	1a	160
25	1a 1c	338,415	75	1c 2	120,000	2.25	2	300
27.5	1b	14,124	80	1c	4,840			
30	1b	133,795	85	1c	4,240			



First Issue Type 1—16 arabesques to lower right outer frame.

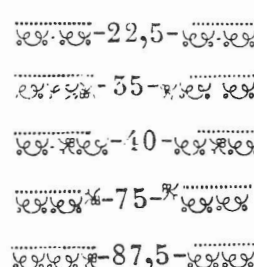


First Issue Type 2—15 arabesques to lower right outer frame.



Type 1b—no spaces

Type 1c—no spaces but extra florets



Reversed E in PESOS

and new prints made. An interested student could probably identify all twenty units.

The 2 pesos (Type 1) is known with the E of PESOS reversed.

The table lists the many values and gives the numbers issued and the plate types thus far recorded. Values below 1 peso were printed in black; the remainder in red.

Second Issue-January 1896

The crude early bands were replaced by a somewhat spidery design engraved by Domingo and typographed by the Casa de Moneda on a variety of thin papers. The design is almost square and the stamps were printed in sheets of 25 units (5 x 5).

The stamps were issued un gummed and imperforate, though private perforations were added to some examples of the 10c and 45c.

A large number of values were prepared but not issued, thereby reducing the series to a more manageable size (Tables 2 and 3). One assumes that the first issue remained current for low values.

It is possible that the 35c, 85c and 87.5c stamps are also in this category. Two new values—the 4.5c black and 9c rose red—were added in 1897.

At least four values show the value in two fonts, one

heavy and squat and the other taller and more elegant: 20c, 22.5c, 40c and 45c. Other values show smaller differences between fonts.

There are many minor varieties, particularly of the value tablets. From a design viewpoint, the arrows guarding the value are sometimes omitted (eg 4.5c, 7.5c and 12.5c) or replaced by hyphens (eg 10c and 15c).

290,000 copies of the 45 centavos were overprinted for the provisional issue of Hat Tax stamps (qv). The

Table 2: Second Issue
Values Prepared but not Issued

27.5c	Brown	1.625p	Blue-green
42.5	Brown	1.75p	Blue-green
55c	Blue	1.875	Blue-green
65c	Brown		
80c	Brown	2p	Blue-green
90c	Brown	2.125p	Blue-green
		2.25p	Blue-green
1.125p	Blue-green		
1.375	Blue-green		
1.50p	Blue-green		

Table 3: Second Issue
Colors and Numbers Issued

Value	Color	Numbers							
2c	Dull Ultramarine	7,730,000	15c	Blue green	1,031,098	45c	Red brown	307,000	
3c	Black	19,359,100	17.5c	Red brown	60,150	50c	Green	126,150	
4c	Green	388,300	20c	Indigo	268,250	60c	Blue	2,500	
4.5c	Black (see third issue)		22.5c	Red brown	1,280,000	62.5c	Brown	24,450	
5c	Rose red	2,741,900	25c	Purple brown	257,650	70c	Brown	3,600	
6c	Red brown	1,701,280	30c	Green	34,600	75c	Green	20,100	
7.5c	Deep blue	780,450	32.5c	Brown	500	85c	Brown	250	
9c	Rose red	1,800,000	35c	Brown	100	87.5c	Brown	200	
10c	Yellow orange	1,107,150	37.5c	Indigo	159,300	1 peso	Myrtle green	24,500	
12.5c	Purple brown	165,700	40c	Yellow green	204,925	1p 25c	Myrtle green	2,500	

7.5 centavos value has been seen handstamped "Precio \$0.22 Cents" in blue.

Table 3 shows the numbers issued, including the Hat overprints; the 4.5c black is included in the third issue.



Second Issue with arrows around value.



No guards around value.



Hyphens around value.



Two fonts used for "20."



Two fonts used for "40."

Third Issue-1898

A Die Proof without value is known for this Mouchon engraving. Note the scrollwork above the upper frame, which is not reproduced in the issued stamps. As with the other Tobacco issues, the Mouchon design is strong and clear. The stamps were printed in sheets of 25 (5 x 5), and were issued ungummed and imperforate, though a private perforation is known on the 4.5c black.

The value tablets take a variety of forms. One assumes that the ornamental arrowheads were in Mouchon's mind. We also see plain hyphens, sometimes, as with the 10c, on the same value. Some values are without guards.

The 2c pale violet was prepared but not issued, and the numbers given in Table 4 include those for the 4.5c of the previous issue, and for the 17,000 examples of the 1 peso and 25,000 of the 1p 60c overprinted for use in connection with the Hat Tax (overprints including the expression: "LEY 3999")

The 10c, 20c and 1 peso are known with large violet or blue overprints reading:

Habilitado
PARA
IMPORTACION

Table 4: Third Issue

Value	Color	Numbers Issued
4.5c	Black	33,663,000
9c	Rose red	400,000
10c	Black	27,200,000
20c	Indigo	1,650,000
22.5c	Dp blue green	300,000
50c	Dull blue	1,650,000
80c	Brown	14,840
1 peso	Green	427,000
1p 60c	Claret	30,000
3p 20c	Blue	1,000
4p	Red	1,000



Third Issue: Die Proof with ornament above.



Third Issue: With overprint.

These provisionals for the March 1899 issue were made in April-May 1899, when distinctions were made between imported and locally made tobaccos. The numbers overprinted were:

10c	Black	737
20c	Indigo	8,000
1p	Green	200

Table 4 shows the colors and numbers issued.

Fourth Issue-March 1899-Ley 3745

Two new bands were introduced for this series. The design is similar to that engraved by Gotuzzi at the National Bureau of Engraving for multiples of cigars. However, instead of stating the numbers of cigars, the panel reads "(Nº) GRAMOS de TOBACO."

The small band (229 x 15 mm) was printed in sheets of fifteen units, and the large band (340 x 25 mm) in sheets of ten. The central panel reads "Nombre de la Fabrica."

A number of overprints have been recorded. They

Third Issue: arrows and hyphens on 10c value.

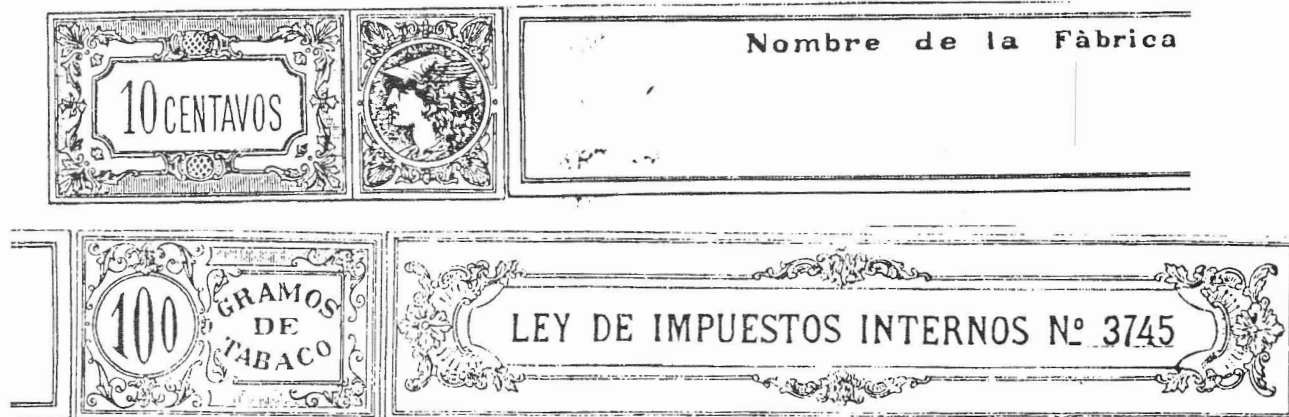


are handstamped or rolled on in violet, unless otherwise noted:

- "Precio al Consumidor" on several values (see Table 5)
- "ART 34" on the 10c slate green for 100 gramos
- "HABILITADO/PARA CIGARILLOS" on 20c brown, 40c green and 80c claret (all for 100 gramos), and on the 30c brown for 200 gramos
- "100" over "200" gramos (40c brown)
- "1" over "2"(00) gramos (40c green)
- "IMP INTERNOS IMPORTACION 1908" in red on 40c green for 100 gramos.

Fifth Issue-Ley 3745-1899 (?)

The bands were re-issued without a stated weight of tobacco (See Table 6). There are separate series for



Fourth Issue: with weight (large band)

Table 5: Summary of Issues Four and Six

	<i>Fourth Issue</i>	<i>Fourth Issue Overprints *</i>	<i>Sixth Issue</i>
<i>100 gramos</i>			
10c	Slate Green	Precio; Art 34	
15c	Slate Green	Precio	Blue Gray (?)
20c	Slate Green		
20c	Yellow Brown		
25c	—		Violet
40c	Dull Green	Hab Cigs; Imp 1908	
80c	Claret	Hab Cigarillos	
<i>200 gramos</i>			
20c	Light Brown	Precio	
30c	Light Brown		Ochre
40c	Light Brown	"100"	
40c	Light Green	"1"	
<i>500 gramos</i>			
50c	Purple		
75c	Purple		Rose Lilac
1 peso	Purple		
<i>1,000 gramos</i>			
1 peso	Blue		
1p 50	Blue		

*Abbreviated-see text for full descriptions of overprints

imported tobacco (with "Nombre del Importador" in the central tablet) and for local produce ("Nombre de la Fabrica"). The former are, as usual, printed in red.

Again we have a range of violet overprints. The local bands have been recorded with:

- "HABILITADO/PARA CIGARILLOS" on the 60c claret
- "PARA CINCO CIGARROS" on the 5c blue
- "IMP. INTERNOS IMPORTACION 1908" in red on the 75c purple

and the "importacion" bands with:

- "Hab * Cigarros" on the 10c
- "Para 10 Cigaros" on the 10c (also with "AFORO 0.05" in black)
- "Habilitado para 10 Cigarros" on the 10c (with "AFORO 0.05" in black)
- "Para 20 Cigarros" on the 40c
- "Hab. par 20 cigarros" in blue on the 40c
- "Hab - 13 - Cigarros" on the 80c, 1 peso and 1p 20c
- "HABILITADO/PARA CIGARROS" on the 4 pesos (my copy also has a handstamped "100" over the "Gramos" panel, apparently under the "Habilitado" roller.

There are no doubt other combinations of band and overprint!

Sixth Issue-January 1915

Del Pont describes a small provisional reprint of the fourth issue, with the "Ley de ... No 3745" excised. (See Table 5)

Seventh Issue-Ley 9647-February 1915

A rather florid art nouveau band of 230 x 15mm, and available for both local and imported tobacco, replaced the previous double series. It was lithographed by the Casa de Moneda on the usual thin unwatermarked paper.

Two private dies have been noted:

"LA HIJA DEL TORO"

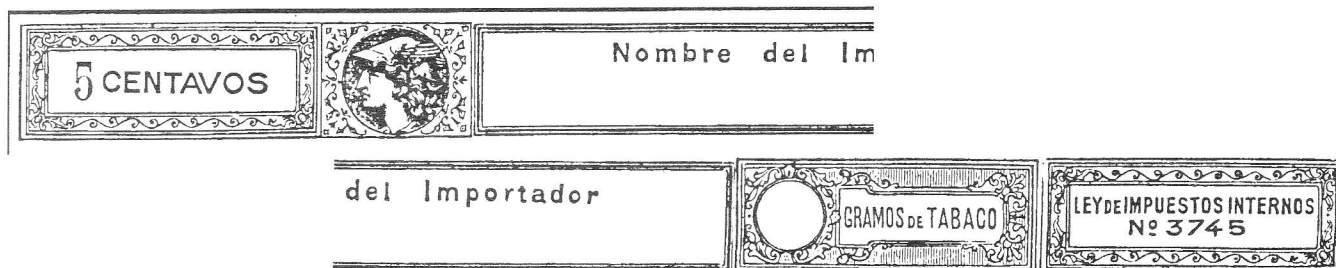
on an otherwise normal 15c slate green band and

"LA DEFENSA"

in the same form and also with the standard band enclosed in an ornamental frame and with an additional lined panel to the right.

The violet overprints continue:

- "PARA 10 CIGARROS" on the 30c
- "HABILITADO PARA/CIGARILLOS" on the 30c and 40c
- "HABILITADO/PARA CIGARROS" on the 40c
- "INUTILIZADO/PARA C. PARTICULAR" on the 2p, 5p and 10p.



Fifth Issue: no weight (small band)

Table 6: Fifth Issue (no "Gramos")

	Local	Overprints *	Imported	Overprints *
5c	Deep Blue	Para 5 Cigs	Rose Red	
10c	—		Rose Red	Hab * Cigs; Para 5 Cigs (2)
15c	Reddish Lilac		Rose Red	
20c	—		Rose Red	
30c	Reddish Purple		—	
40c	—		Rose Red	20 Cigs (2)
60c	Claret	Hab Cigs	Rose Red	
75c	Purple	Imp 1908	—	
80c	Lilac		Rose Red	Hab 13 Cigs
1 peso	—		Rose Red	Hab 13 Cigs
1p 20c	—		Rose Red	Hab 13 Cigs
1p 50	Red Brown		—	
1p 60	—		Rose Red	
2p	Red Brown		Rose Red	
2p 40	—		Rose Red	
2p 50	—		Rose Red	
3p	Gray Lilac		—	
3p 20	—		Rose Red	
4p	Blue		Rose Red	Hab Cigarros
4p 80	—		Rose Red	
6p	Yellow Brown		—	
6p 40	—		Rose Red	
8p	—		Rose Red	

*Abbreviated—see text for full descriptions of overprints



Eighth Issue: Mercury Head defaced.



Ninth Issue: Mercury Head defaced and Ley excised.

Eighth Issue-Mercury Head Defaced

The previous issue with a white diagonal line through the Mercury Head. Only the 75c deep reddish purple has been recorded.

Ninth Issue-No Ley

The seventh issue again, with the defaced Mercury Head as above and, in addition, the Ley Number removed. Only the 20c deep blue green has been

recorded.

Tenth Issue-Ley 11252-1926

A new design with a new sequence of tablets, each of which is held in a Greek Urn motif. This issue appears on a variety of papers: the old plain white wove, lightly and heavily ribbed and the Large Arms watermarked stock. The latter was used for most subsequent issues.



Seventh Issue with Private Die inscription.



Table 7: Summary of Issues Seven to Ten

	Seventh Issue	Overprints on Seventh	Eighth Issue	Ninth Issue	Tenth Issue
15c	Slate Green				
20c	Dp Blue Green			Dp Blue Green	Dp Blue Green
25c	Purple				Deep Purple
30c	Brown	Hab Cigs (2)			Yellow Brown
40c	Brown Lake	Hab Cigs			
50c	Dull Purple				Red Brown
60c	Claret	Hab Cigs			Orange Brown
75c	Dp Reddish Purple		Reddish Purple		Carmine Rose
1p	Bistre Brown				
1p 20	Black				
1p 25	Yellowish Green				
1p 50	Rose Red				
2p	Olive Brown				
2p 50	Purple				
3p	Bistre				
5p	Red Brown				
6p	Black				
10p	Brown Purple				



Tenth Issue: Private Die for Company Code and decorative border.

Tenth Issue: Surcharged and overprinted for use in 1932. (Below)



A private die for "CERTIFICADO VERDE 391" has an ornamental frame round the standard band and a lined panel added to the right.

The 25c deep purple is known overprinted "HABILITADO/PARA CIGARROS" in violet.

In 1932 the rate changed and the 15c slate green is known machine-surcharged "16" and overprinted "HABILITADO AÑO 1932" in black.

Note: Since only a single value has been recorded for this and subsequent issues, it is surmised that from 1932 (or possibly earlier) only one band was issued to cover standard 100g packets. The change of inscription on the twelfth issue tends to support this conjecture.



Twelfth Issue: Ley 12148.



Eleventh Issue-Ley 11582

A single 16c slate green band has been recorded.

Twelfth Issue-Ley 12148

The design has changed in two ways. The purpose of use now reads:

FAJA PARA/TOBACO
PAQUETES/Y MANOJOS

(packets and "handfuls"-loose), and the value tablet includes the sale price per kilogram and the tax rate per 100 grams.

The sole recorded value is the 24c for 100g "precio \$4.50" in light yellow green.

Thirteenth Issue-1935

The "ley" has been replaced by "Emision Ano 1935". The 24c yellow green is otherwise identical to the previous issue.

Fourteenth Issue-Ley 12773

The value tablet now reads

HASTA 100 GRAMOS
IMPUESTO \$0,24

(The dollar sign means peso). The sole example recorded is in light green.

Table 8: Summary of Later Issues

Issue	Value	Color
11	16c	Slate Green
12	24c	Light Yellow Green
13	24c	Yellow Green
14	24c	Light Green
15	2 pesos	New Blue
16	2 p	New Blue

Fifteenth Issue-Ley 14393

The value panel now includes "DECRETO 8667/62" and the rate has been raised to \$2.= per 100 grams. This is printed in New Blue on granite paper with Large Arms watermark.

Sixteenth Issue-Ley 16450

This band is identical to its predecessor apart from the change in Ley number.

Foreign Sales Notes:

Packets:

The following list replaces all previous listings. Each packet is all different, as indicted.

Great Brit. and Commonwealth (500).....	\$165
Great Brit. and Commonwealth (300).....	60
Argentina (220).....	15
Brazil (260).....	20
Peru (27).....	2.50
Austria (500).....	35
Germany (1,000).....	135
Germany (300).....	19
German Xmas Seals and Pages.....	40
World Revenues (1,000).....	35
Serbia, Yugo (200).....	25
France (200).....	25
Chile, Ecuador, C. Rica, Columbia, Urug. (165).....	1

Prices post paid in the U.S. and Canada—Overseas additional airmail postage. A number of the packets are in sort supply and cannot be replenished.

Catalogs:

The Erler Germany Volume VII is sold out and is out of print.

Booth Vol. II, Section 1—close out price \$7.00 postpaid.

Now in Stock: Barefoot *British Commonwealth*, 4th edition—\$28.00 postpaid.

A new reprint of the 1915 edition of Frobin's *Catalogue Timbres-Fiscaux* is expected to be available near the end of February 1991. This will be a hardcover reprint on acid free paper in the original format. Anyone wishing to order a copy should make checks

(Sales—continued on page 213)

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.

John W Deacon 4812, 8603 Dangerfield Rd, Clinton, MD 2735, by Eric Jackson. Patent, license, fantasies, etc (state tax).

Andy Denes 4823, c/o Galaxy Insurance, 13415 Ventura Blvd, #3, Sherman Oaks, CA 91423, by Larry Cohn.

William G Fessler CM4821, 12653 Still Pond Lane, Herndon, VA 22071, by Ronald E Leshner. US revs R-RZ, fed taxpays.

Robert E Grady 4825, 1012 N Monroe St, Apt 1, Arlington, VA 22201, by Ronald E Leshner. All US Scott-listed revs.

Neil S Hawk 4806, Princeton Arms, North I-18, Cranbury, NJ 08512, by Secretary. US first 3 issues, early proprietaries, M&M, taxpays pre-1885.

John E Hogan 4813, Box 2161, St. Louis, MO 63158, by Secretary. US.

Ronald E Katz 4828, 1911 Camberly Dr, Lyndhurst, OH 44124, by Richard Friedberg and Larry Cohn. Collector/dealer, Ron Howard Stamp Co.

Kurt Koepcke 4822, 1851 Lomita Blvd, #29, Limita, CA 90717, by Ronald E Leshner. Genl US and foreign revs.

Roy S Liebman 4814, 5900 El Canon Ave, Woodland Hills, CA 91367, by Secretary. Br. Asia, Br. Africa, India (incl native states).

Moh Zon Dao 4815, 251/4C Zai Men I Road, Shanghai, China (PRC), by Secretary. China revs exchange for stamps.

Randall M Moore 4826, Box 446, Winter Park, FL 32790, by Secretary. World, Austria.

Robert Sams 4816, 1301 Fox St, Findlay, OH 45840, by Secretary. US revs, incl on documents.

Richard E Sheads 4817, 3993 Vernon Rd, Drexel Hill, PA 19026, by Richard Friedberg.

Mark W Swetland 4818, 32 Cat Brier Lane, Hilton Head Island, SC 29926, by Secretary. Antigua revs.

David R Torre 4819, Box 4298, Santa Rosa, CA 95402, by Sherwood Springer. Collector/dealer—state fish and

Board of Directors:

President: Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.

Vice President: Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 215-926-6200.

Secretary: Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.

Treasurer: Larry Cohn, 23351 Chagrin Blvd. No. 403, Beachwood, OH 44122.

Eastern Representatives: Brian Bleckwenn and Ernest Wilkens

Central Representatives: Kenneth Trettin and Martin Richardson

Western Representatives: Richard Riley and Scott Troutman

Attorney: William Smiley, Box 361, Portage, WI 53901

Appointive Officers:

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458

Auction Manager: Coleman Leifer, Box 577, Garrett Park, MD 20896. Phone 301-493-5755 (8-11 PM Eastern time)

Sales Circuit Manager—US: J.D. MacLeith, Box 1843, Huntington Beach, CA 92647.

Sales Circuit Manager—Foreign and catalogues: Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705. Phone 608-238-4420

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

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

Representatives in other countries:

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

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

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

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

Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chikusa-Ku, Nagoya 464 Japan

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

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

game, fed ducks and prints.

Richard Walla 4820, 75 Bay Terrace, Staten Island, NY 10306, by Ronald E Leshner. Collector/dealer, Walla Hobbies—all US revs, taxpays, etc.

John Weigle 4824, Box 6536, Ventura, CA 93006, by Eileen Trettin. World PO seals, Lundy Island, "misc. items."

Yu Kanjin 4827, Room #102, 42 Toutiaoxiang, Nanking 210002, China (PRC), by Ronald E Leshner. China, Hong Kong, Japan, Korea, all US, Canada.

Highest membership number assigned on this report is 4828.

New Members

Numbers 4799-4805

Applications for Reinstatement

John J Gaudio 1218, 303 Otis St, Lakewood, CO 80226, by Ronald E Leshner, US and Canada revs.

Daniel S Gelman 2770, 5242 Cahuenga Blvd, #6, North Hollywood, CA 91601, by Richard F Riley. Dealer, "Good Stuff."

Ray Hafsaas 3991, Box 66882, Seattle, WA 98166, by Ronald E Leshner. Baltic, Scandinavia, Germany and Prussia, Russia, Poland.

Herbert Latuchie 1485, Box 67099, cuyahoga Falls, OH 44221, by Richard Friedberg. Collector/dealer, House for Collectors.

Reinstated from 1990 NPD List

Winand Hess

James J Kotanchik

James Mogensen

Directory Update

The following members have had changes posted to the ARA Membership computer database since the publication of the November-December 1990 Directory. In some instances changes may involve collecting interests which will not show on this list.

John B Willey, 911, 28944 Hubbard Street, #82, Leesburg, FL 34748, USA.

Richard C Mounsey, 1702, 9023 Mary Ave NW #406, Seattle, WA 98117, USA.

Gregory Flynn, 3698, 915 Park Ave, Collingswood, NJ 08108, USA.

John E Holmes, 4130, 45 Ironwood Dr, Vernon, CT 06066-5303, USA.

Marland C Thurston, 4380, 12 Windsor Lane NE, Fort Walton Beach, FL 32547-1745, USA.

Philatelic Collection The British Library, 4386, Great Russell Street, London, WC1B 3DG, United Kingdom.

Harry R, Sr Johnson, 4479, 4279 Garand Lane, W Palm Beach, FL 33406-2945, USA.

Membership Summary

Previous membership total	1430
Applications for membership	18
Applications for reinstatement	4
Reinstated from NPD list	3
Current membership total	1455

1990 Election Results

President

Richard Friedberg 41

Vice-President

Eric Jackson 42

Secretary

Bruce Miller 42

Treasurer

Larry Cohn 42

Eastern Representative

Ernest Wilkens 37

Kenneth Trettin 1

Central Representative

Martin D Richardson 19

Scott Troutman 17

Western Representative

Richard F Riley 35

Amendment to ARA By-Laws

Yes 40

No 2

Joyce—continued from page 202

enues, as well as the holdings of postal stationery and Canal Zone and Philippines booklets, will be offered to collectors through private placements as well as through a series of auctions to be conducted by Daniel F. Kelleher Co., Inc. An offering booklet is being prepared, and inquiries are being accepted by Andrew Levitt, Philatelic Consultant, Box 342, Danbury, CT 06813, phone 203-743-5291.

Sales—continued from page 211

payable to Duane Zinkel and *not* to the ARA. Again, as last time, all profits from this venture will go to benefit the St. Francis Indian Mission in South Dakota.

Updated list of Packets and Catalogs for SASE.

Duane Zinkel, Foreign Sales Manager

2323 Hollister Ave.

Madison, WI 53705

ERIC JACKSON

Phone (215) 926-6200 FAX (215) 926-0120 • PO Box 728 • Leesport, PA 19533

MAIL AUCTION #58

CLOSING DATE: February 20, 1991

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	NEWSPAPER PR5* VG	70.00	69	RD54* F	10.00
2	PR115-25* VG-F	157.00	70	RD139 F-VF punch cancel	125.00
3	TELEGRAPH 15T16 F-VF	90.00	71	RD174* VG	15.00
4	15T02* thin	30.00	72	RD196* F	6.00
5	DELAWARE & HUDSON RAILROAD Valuable Package stamp, booklet pane of one, VF	-----	73	RD277 F-VF straight edge at bottom	12.00
6	PENNSYLVANIA RAILROAD Registered Service Mail stamp, booklet pane of one, F	-----	74	RD335 F cut cancel, glue stain	27.50
7	REVENUE R98a F	60.00	75	RD353* VF straight edge at bottom	18.00
8	R152c VF stain on back	30.00	76	RD365* VF straight edge at left	20.00
9	R160 F small faults	60.00	77	RE29 VG	8.50
10	R179 F-VF cut cancel, thin spot	16.00	78	RE40* VF	24.00
11	R180 F couple small creases	425.00	79	RE47* VF	35.00
12	R188* VG	40.00	80	RE56 VF crease & small tear	35.00
13	R188 F	11.00	81	RE59 VF	125.00
14	R189 F staple holes, small faults	70.00	82	RE60* VF	2.50
15	R190* VF creases	8.00	83	RE61* F-VF	6.00
16	R198* F-VF thin spot	30.00	84	RE80* VF	30.00
17	R198 thin	20.00	85	RE80 VF	3.00
18	R205* F thin spot	45.00	86	RE81* VF	22.50
19	R217* F straight edge at bottom	15.00	87	RE102A* VF	10.00
20	R227 F punch cancel	200.00	88	RE104 F varnished	10.00
21	R249 F perfin	10.00	89	RE121* VF	3.50
22	R253 F-VF short perf	3.75	90	RE135* VF	2.00
23	R257 F	25.00	91	RE139* VF	8.00
24	R261* plate # block of eight, F	-----	92	RE144* F	12.50
25	R263* F	15.00	93	RE150 F perfin, varnish	50.00
26	R263 F	7.75	94	RE153* F	7.75
27	R270* plate # block of six, VF	-----	95	RE159 F crease	10.00
28	R290* sensitive ink, F straight edge at top	20.00	96	RE160* F-VF	17.50
29	R290 sensitive ink, VF staple holes	7.50	97	RE162 VF small faults	70.00
30	R291* F-VF straight edge at top	30.00	98	RE190* VF	3.75
31	R304* F straight edge at bottom	20.00	99	RE192* F	12.50
32	R397 F	3.50	100	RE196* F	4.25
33	R505 F-VF punch cancel	2.50	101	RE197 F-VF perfin, varnished	50.00
34	R510 VF perfin	18.00	102	RE198* VF	30.00
35	R552* VG	10.00	103	RF4 F small faults	30.00
36	R601* F-VF straight edge at bottom	75.00	104	RF9 VF creases	8.00
37	R616 VF punch cancel	10.00	105	RF11* VF crease	37.50
38	R617 F-VF	150.00	106	RF14 F	70.00
39	R674* F	6.50	107	RF18 F red surcharge	32.50
40	R677* F-VF	19.00	108	RF24* F	8.50
41	R683 F punch cancel	18.00	109	RG14 F	12.50
42	R691 F	7.00	110	RG15 F-VF straight edge at bottom	22.50
43	R720 F-VF punch cancel	20.00	111	RG16 F	15.00
44	R725 F-VF	7.00	112	RG19 F-VF	45.00
45	R733* plate # block of four, VF	15.00	113	RG38* F	12.50
46	R82a illegally used on a bank check, F-VF	-----	114	RG125 F crease	35.00
47	RB6b F	75.00	115	RH3 used on an empty tube envelope, F	-----
48	RB13a VF	9.00	116	RJ1-11 F	33.50
49	RB15c F thin	60.00	117	RJ4a* F-VF straight edge at top	9.00
50	RB16b F thin	70.00	118	RJ8* F-VF	15.00
51	RB19b VG small faults	200.00	119	RJ10* VF	30.00
52	RB21p* plate # block of six, F	-----	120	RJ11* VF	75.00
53	RB22a* F	9.00	121	RJA35 counterfeit overprint, F-VF	-----
54	RB53* F	5.00	122	RJA40* F-VF	20.00
55	RB60* F-VF short perf	2.75	123	RJA41 F	15.00
56	RB62 F thin	11.00	124	RJA52b* VF	3.00+
57	RB66* plate # block of six, F	-----	125	RJA55b* F-VF	2.50+
58	RC2* F-VF	25.00	126	RJA59b VF crease	10.00
59	RC3A F-VF cut cancel	3.00	127	RJA59c F	4.00
60	RC4a F cut cancel	5.00	128	RJA61a F	40.00
61	RC10* VG	10.00	129	RJA73b, 167 copies, many with faults	208.75
62	RC21 F-VF	5.00	130	RJA76 VF thin spot	85.00
63	Future Delivery Provisional, R229 block of 24 with black "F. D." handstamp, F-VF small faults	-----	131	RJA77 VF usual crease	5.00
64	RD15* F-VF straight edge at top	5.00	132	RK19 F	3.00
65	RD18 VG	15.00	133	RK19a on Stavanger, Norway document, F-VF	30.00
66	RD19a F star shape punch cancel	50.00	134	KK22 F-VF crease	45.00
67	RD20 F-VF	50.00	135	KK24 F straight edge at right	10.00
68	RD22 VF	5.00	136	KK27 F light crease	12.50

143	RM126 note, F crease through stamp	32.50
144	RM163 note, VF	22.50
145	RM260a note, VG faulty	15.00
146	RM276a note, VG faulty	10.00
147	RM277b note, VF crease through stamp	10.00
148	RM281b note, VG faulty	32.50
149	RM373 note, F-VF crease through stamp	6.00
150	RM374 note, F-VF	6.00
151	RM558 Import certificate for tea, F-VF	22.50
152	RM560 Import certificate for rum, VF	35.00
153	REVENUE STAMPED PAPER ESSAY, Turner #232 in blue, VF	-----
154	RN-B1* Manhattan Co., New York check, VF	3.00
155	RN-B1* Fourth Nat. Bank, Providence, RI check, VF	3.00
156	RN-B1* New York Gold Exchange Bank, New York check, VF	3.00
157	RN-B1 Townsend Nat. Bank, Townsend, MA draft, VF nice vignette	-----
158	RN-B2 National Bank of North America, New York check, VF	30.00
159	RN-B3 National Citizens Bank, New York check, F-VF	20.00
160	RN-B17c Gould & Curry Silver Mining Co., Bank of California, Virginia, NV check, VF	35.00
161	RN-B24 & R18c, Citizens Savings Bank, Petersburg, VA certificate of deposit, VF	60.00
162	RN-C5 Louisville City Nat. Bank, KY check	20.00
163	RN-D1 First Nat. Bank of Chillicothe, OH check, VF vignette of train at left	-----
164	RN-D1 First National Bank of Andes, NY draft, VF vignette of girl, in brown	-----
165	RN-D1 Providence, Warren & Bristol RR Co., R. I. Hospital Trust Co., Providence, RI check, VF vignette of train at left	-----
166	RN-E7 Tompkins County National Bank, Ithaca NY check, F	-----
167	RN-G1 Rochester Bank, Successors to First National Bank, Rochester, IN draft, black on pink, VF	-----
168	RN-G1 Northern RR, Minot & Co., Concord, NH draft, VF vignette of locomotive at left	-----
169	RN-G1 Omaha Smelting & Refining Co., Omaha, NE draft, VF	-----
170	RN-G1 Wells, Fargo & Co., Bankers, Shauntie Utah Territory, check, VF	-----
171	RN-G3* German American Bank, New York check F	100.00
172	RN-K4* National Bank of Northern Liberties Philadelphia check, VF	35.00
173	RN-P6* Panama RR scrip, reduced 1/2" at left	200.00
174	RN-Q1* Erie RR bill of lading, reduced 1/2" at left	140.00
175	RN-U1 printed stamp redeemed, cut square VF	4.00+
176	RN-V6 printed stamp redeemed, cut square VF	60.00
177	RN-W2 printed stamp redeemed, cut square VF	10.00
178	RN-X7 Carlisle Deposit Bank, Carlisle, PA certificate of deposit, VF	-----
179	RO59e F thin	60.00
180	RO67b F	15.00
181	RO80b F-VF	27.50
182	RU4U F sealed tear	90.00
183	RU6a VF thin	30.00
184	RU7d VG thin	75.00
185	RU8a F-VF crease, tear	175.00
186	RV2* F	12.50
187	RV3* F	11.00
188	RV5* F	11.00
189	RV7* F-VF	20.00
190	RV12* VF	25.00
191	RV14* F-VF	15.00
192	RV15* VF	15.00
193	RV17* F	12.50
194	RV19* VF	25.00
195	RV27* F	25.00
196	RV29* F-VF	20.00
197	RV34* F-VF	25.00
198	RV35* F-VF	25.00
199	RV36* F-VF	22.50
200	RV37* F-VF	20.00
201	RV39* F	20.00
202	RV40* VF	15.00
203	RV41* F-VF	12.50
204	RV49* F-VF	20.00
205	RV50* F-VF	15.00
206	RV51* F-VF	12.00
207	RV52* VF	12.00
208	RVB1-2* VF	55.00
209	RX30 VF	17.50
210	RX31	15.00
211	RY2 used on document, F-VF	100.00
212	RY3* VF	75.00
213	RZ1-18 complete set, VF	233.50

BEER STAMPS - Priester Catalogue Numbers

214	23A F creases	12.00
215	41D F repaired	50.00
216	69 F creases	10.00
217	43F F thins, small hole	25.00
218	85A F	10.00
219	88A VF few wrinkles	50.00
220	104A torn in two and rejoined, appears F	250.00
221	109A VF few light creases	35.00
222	111A F-VF few creases, rust stains	50.00
223	112B type 71 VG	40.00
224	115A VF	10.00
225	116A VF	60.00
226	127 VF creases	8.00
227	129 VF	15.00
228	146C F small rust stain	15.00
229	151C VF	30.00
230	170A type 163	45.00
231	181A type 163	15.00
232	191B VF few wrinkles; PA 1/6 bbl beer attached	80.00
233	197, 198 & 199, all VF	13.00
234	202B F-VF	10.00
235	214 VF	4.00

TAXPAIDS - Springer Catalogue Numbers

236	CIGARETTE TA90b VF	2.25
237	TA151a VF	4.00
238	TA154a F-VF crease	2.50
239	TA162c VF	5.00
240	TA209b VF crease	3.75
241	TA269a VF thin	3.50
242	TB16b F-VF	9.00
243	TB25b F-VF corner crease	6.00
244	TB31b VF	2.50
245	TB39 VF crease	6.00
246	TB45 VF crease	6.00
247	TH17a VF	4.00
248	TH17b F-VF	2.00
249	TH141 VF	2.75
250	TR144 VF crease	1.50
251	TB145 VF thin spot	3.50
252	CIGARETTE CLOSURES 65 various for Sea Stores Armed Forces, etc.	-----
253	CIGARS TC63B torn & rejoined, appears VF	20.00
254	TC65A thin, several repaired tears, F	37.50
255	TC65B F thins, pinhole	17.50
256	TC94b F	12.00
257	TC99C VF appearance, torn & repaired	8.50
258	TC114A VF appearance, several repairs	65.00
259	TC115B F-VF crease	5.00
260	TC121C XF	5.00
261	TC122C VF	1.00
262	TC127A VF light crease	15.00
263	TC128B VF	8.00
264	TC129 XF	10.00
265	TC153 VF thins	14.00
266	TC164Aa VF	9.50
267	TC165Ab VF torn & rejoined	5.00
268	1917 Provisional Class B black stencil ovpt on TC172b, F-VF faults	-----
269	TC315 VF perfin, crease	6.00
270	TC267 F appearance, repairs	12.50
271	TC391a F perfin, crease	9.00
272	TC396a VF perfin	3.50
273	TC448b VF perfin	5.00
274	TC461a F	8.00
275	TC659a F-VF perfin, crease	10.00
276	TC683a F-VF perfin, crease	12.50
277	TC76aa F-VF perfin, crease	2.00
278	TC1006b VF	3.00
279	TC1042a VF perfin, thin	7.00
280	TC1246a VF perfin	5.00
281	CIGAR SPECIMENS TC293 VF	-----
282	TC359 F	-----
283	TC361 F	-----
284	TC363 F	-----
285	TC364 F	-----
286	SMALL CIGAR TD101a VF	7.50
287	SNUFF SPECIMEN TES3 F-VF	12.50
288	TES5 VG	10.00
290	TES6 VF	10.00
291	TES7 F	10.00
292	TES9 F-VF	12.50
293	TES12 VF	12.50
294	TES15 VF	12.50
295	TES19 F	10.00
296	SNUFF TE36 F large tear	8.50
297	TE136 F thins	6.00
298	TE139 F tiny tear	9.00
299	TE201C F-VF couple repaired tears, light soiling	6.50

300	TE237C F creases	10.00
301	TE322 F small faults	22.50
302	TE323 F couple repaired tears	6.00
303	TOBACCO TF9 F-VF small piece missing in punch cancel	30.00
304	TF55 F appearance, faults	22.50
305	TF59 F-VF varnished, small faults	35.00
306	TF85A VF punched remainder	25.00
307	TF88B VF punched remainder	22.50
308	TF91A VF punched remainder	27.50
309	TF92A VF punched remainder	20.00
310	TF147B VF punched remainder	12.00
311	TF148B VF punched remainder	14.00
312	TF149B VF punched remainder	17.50
313	TF150B VF punched remainder	20.00
314	TF151B VF punched remainder	15.00
315	TF152B VF punched remainder	16.50
316	TF160 VF punched remainder	7.50
317	TF161 VF punched remainder	10.00
318	TF162 VF punched remainder	10.50
319	TF163 VF punched remainder	10.00
320	TF164 VF punched remainder	11.50
321	TF180C F-VF crease, tiny tear	22.50
322	TF355 F-VF thin	9.50
323	TF428 VF	2.25
324	TF430 F-VF cut cancel, thin	9.00
325	TF441 VF crease	7.50
326	EXPORT TOBACCO Series of 1869, F-VF appearance, few repairs	-----
327	DISTILLED SPIRITS Series of 1868 Stamp for Stock on Hand, VF unused with large ink brushstroke across face	-----
328	Series of 1868 20 Gallons, VF punched remainder	-----
329	Series of 1872 60 gallons, green on violet silk paper, F-VF punched remainder, small stain at lower left corner	-----
330	Series of 1878 20 Gallons, F-VF punched remainder	-----
331	Series of 1910 100 Gallons with red "CLASS A, NONBEVERAGE" ovpt, VF varnished	-----
332	Bottle Stamp 1 Pint red with black "24 Ounces" provisional h/s, rouletted, VF	-----
333	DISTILLED SPIRITS FOR EXPORT Series of 1940, 10¢, VF	-----
334	WHOLESALE LIQUOR DEALERS STAMP, Series of 1878, 20 Gallons on green silk, VF punched remainder	-----
335	Series of 1910 40 Gallons, VF unused	-----
336	BREWER'S PERMIT Series of 1872, VF unused	-----
337	SPECIAL BONDED WAREHOUSE STAMP FOR RE-WAREHOUSING GRAPE BRANDY Series of 1877, VF punched remainder	-----
338	PROCESS BUTTER FB36a VF thin	8.50
339	OLEOMARGARINE FE74a F-VF	17.50
340	FE88 VF	15.00
341	COTTON TAGS, 3 diff for 1933, 34-35, & 35-36, metal, F-VF	-----
342	SPECIAL TAX STAMPS Retail Dealer in Opium, Coca Leaves, Etc., 1933 with six coupons, VF tack holes	-----
343	Opium, Coca Leave, Marihuana, Etc. 1966, VF	-----
344	-1967 VF	-----
345	-1968 VF	-----
346	Retail Dealer in Fermented Liquors 1933 with two coupons, VF tack holes	-----
347	Retail Liquor Dealer, 1935 with two coupons, VF tack holes	-----
348	-1939 VF tack holes	-----
349	-1941 VF tack holes	-----
350	-1947 VF tack holes	-----
351	-1949 VF tack holes	-----
352	-1951 VF tack holes	-----
353	-1952 VF tack holes	-----
354	Retail Dealer in fermented Malt Liquor 1939 VF tack holes	-----
355	Wholesale Dealer in Fermented Malt Liquor 1936 VF tack holes, light toning	-----
356	Non Beverage (over 50) 1969, F clipped at right	-----
357	User of Motor Boat 1922, F small faults	-----
358	Coin-Operated Amusement Devices 1948 \$10, small faults, tape on back	-----
359	-1949 \$10 F-VF tack holes, light toning	-----
360	-1952 \$10 VF tack holes	-----
361	Wagering 1952 with seven coupons, VF staple holes, creases	-----
362	-1953 F creases, small tear	-----
364	CUSTOMS CIGARS TCC36 VF	2.50
365	TCC37 VF small thin	7.50
366	CUSTOMS CIGARETTES TAC15 F-VF	5.00
367	TAX-EXEMPT POTATO 2 lb & 50 lb, one each booklet panels of 12, F-VF	-----
368	-50 lb booklet of 8 panes, manila covers	-----

369	NATIONAL PROHIBITION ACT-PRESCRIPTION BLANK Book No. A, VF unused pane of one with stub	-----
370	-Book No. C, VF	-----

STATE REVENUES - Hubbard Catalogue Numbers

371	ALASKA B4a* VF	1.50
372	ARIZONA Cannabis, 1 oz mint, F	-----
373	CALIFORNIA 1944 Auto License Decal, F-VF	-----
374	COLORADO WL2 F	4.00
375	CONNECTICUT Hines #C38* VF	12.50
376	FLORIDA Seed Stamp, 1943-4 50¢, VF mint	-----
377	INDIANA Intangibles 1962 5¢-\$10 complete set, F-VF mint	-----
378	KENTUCKY L14* VF	2.00
379	-L15* VF	2.00
380	-W20c*	2.00
381	LOUISIANA LY7 VF pinhole, crease	-----
382	MICHIGAN Bear Stamp, 1962 VF mint	-----
383	-1963 VF mint	-----
384	NEW JERSEY 1954 \$1 & \$5 Trout, VF mint	-----
385	OHIO SC4a VF	-----
386	OREGON Klamath Falls \$1 Beer Tax, vertical pair imperf between, VF	-----
387	SOUTH DAKOTA 1949 \$1 Resident Migratory Waterfowl, F	-----
388	-1950 \$1 Resident Migratory Waterfowl, F	-----
389	UTAH O3b* VF	2.25
390	-O4* VF	-----
391	VIRGINIA Dia F embossed cancel, crease	5.00
392	WASHINGTON Dept. of Agric., Div. of Horticulture, plant inspection stamp, VF	-----

PHILIPPINE ISLANDS - Warren Catalogue Numbers

393	W359b, 595b, 596, 627, 627a, 642, 643 & 756, F or better	21.60
394	W626 VF	1.50
395	W627 F-VF	3.00
396	W628 F-VF	5.00
397	W636, 638 used on a restaurant receipt during Japanese occupation, VF	-----
398	W637, 639 used on a restaurant receipt during Japanese occupation, F tear in doc.	-----
399	W665 used on a restaurant receipt during Japanese occupation, VF	-----
400	W769 F	-----
401	W771 F-VF	-----
402	W832 VF perfin, crease	-----
403	Cigars Springer TC175a with violet h/s "PHILIPPINE ISLANDS", VF repaired tear	-----
404	PUERTO RICO "RECTIFIED SPIRITS" violet h/s provisional on 72¢ wine stamp, F perfin	-----
405	RE20 F-VF creases	3.50
406	Documentary 1902 \$1 brown, rouletted, F	-----
407	-1935 1¢ blue, perf 11, F punch cancel	-----
408	-1936 1¢ blue, F mint	-----
409	-1936 10¢ orange, F-VF	-----
410	-1936 \$1 brown, F-VF	-----
411	Excise Tax Class A .15-.25, F-VF	-----
412	-Class A .50-.75, F	-----
413	TOBACCO 2 oz black & yellow on bluish-gray, F creases	-----
414	-16 oz black & yellow on magenta, VF crease	-----
415	DISTILLED SPIRITS 4/5 pint provisional overprints on ½ of a 10 cigar stamp; both ½'s are here, F faults	-----
416	MUNICIPALS Fajardo 1¢ brown, F	-----
417	Bayamon red strip, F-VF	-----

DANISH WEST INDIES - U.S. VIRGIN ISLANDS Baird Catalogue Numbers

418	DWI R1* F-VF	-----
419	-R4* F-VF	-----
420	USVI R8* VF	-----
421	-R21* VF	-----
422	-R22 F-VF	-----
423	-R23 F-VF	-----
424	-R26 VF small tear	-----
425	-R33* F-VF	-----
426	-R34* VF	-----
427	-R45c* F-VF	-----
428	-R46* F-VF	-----
429	-R50* VF	-----
430	-R68* VF	-----
431	-R74* VF	-----
432	-RJV3 F-VF crease	-----
433	-RJV4 F cut close	-----
434	AUSTRALIA Customs B/H #7, 9, 10 & 16, all VF mint	£9.25
435	CANADA Unemployment Insurance FU25//82, 25 different, F-VF	49.25

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3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
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Price Reduced Again! For Sale: State Ducks, pristine NH, 31 different 1985 (complete except Maine), \$410; recent major dealer retail is \$644. Also, 42 different 1988 (complete), \$235; retail is \$327 (face is \$199). Only one of each collection available; subject to prior sale. SASE brings list. Doug Swisher, Box 52701, Jacksonville, FL 32201. Phone 904-448-6214. •850•

Netherlands-Colonies. Revenues and all related materials wanted. Netherlands, Neth. Antilles, Curaçao, Suriname. Embossed paper, checks, Neth. Indies, Japanese occupation, interim period. Small and large lots. Hanspaul Hager, 1251 Almaden Avenue, San Jose, CA 95110. •851•

Wanted. Imprinted checks (1865-1883) of the following New York City Banks: Oriental Bank, Seventh Ward National Bank, NY National Exchange Bank, Greenwich Bank. Ronald E. Leshner, Sr., Box 242, Pineville, PA 18946. •852•

Wanted: Ducks Unlimited, SC DU and IA DU stamps. Need Washington State Sportsmen's Council 1956-58 stamps. Selling 1989 and 1990 Australia duck stamps, both \$15.00, Koala sheets 1986-90 (4)—\$35.00. David H Curtis, 1806 Sycamore Drive, Killeen, TX 76543-3239. •853•

Wanted to buy: South American Revenues and CA catalogues and articles. B. R. Glennon, Box 2508, Friday Harbor, WA 98250. •854•

For Sale: Canal Zone liquor revenue meters. Send for free listing. Gordon McHenry, Box 1117, Osprey, FL 34229. •855•

New Zealand: Wanted New Zealand revenues, postal and fiscal use. For sale: railway charges. Steven Zirinsky, Box 49, Ansonia Station, New York City, NY 10023. •856•

World Revenues and Cinderellas are on my pricelist. Send a 45¢ SASE for a copy. Approvals to ARA members. Write and tell me what you collect. Guy Rossi, Box 367, Mesilla, NM 88046 USA. •857•

Taxpays, M&Ms, RNs (including RR Cos), RKs on docs, etc. Large holdings of these and other U.S. Revenue areas now being broken up. Please send your want lists or

descriptions of interests. I will take it from there. Gene R. Gauthier, box 2548, Oshkosh, WI 54903. Wanted: U.S. revenue collections and/or accumulations. To buy or on consignment. •858•

Revenue Packets 50 diff. \$2.75; 100 \$6.25; 150 \$15.00; 300 \$40.00; 500 \$100.00; 700 \$200.00. Add \$2 shipping. Complete price list included with order, without send 65¢ SASE. We pay top prices for Revenues, postal stationery, OX seals and newspapers. Buy list revenues 25¢ SASE, World \$2.00 refundable. Ajax Stamp Co. (Albert Spaeth, ARA), Box 69R, Caseville, MI 48725. •859•

World Revenues. Buying and selling. Specializing in France, Colonies & Germany. Gordon Brooks, Box 396, Station N.D.G., Montreal, Quebec, Canada H4A 3P7. •860•

\$200 USIR: First Issue. My copies of this classic stamp are lonely and want more company, including some of those beautiful plate and trial color proofs out there. Perhaps you have an interesting item that would like to find new friends. If so, send particulars to: John Allmaier, Box 2853 Eads Station, Arlington, VA 22202. •861•

Can you help me with any of the following: State boat registration decal, (I pay \$2 each for any I need. National Part admission passes, licenses, permits and windshield stickers, I pay \$2 each for any I need. Thank you. Bill Smiley, Box 361, Portage, WI 53901. •862•

Literature—continued from page 203

listing; one would assume this was done for the non-philatelist who may think the text stamps are not duck stamps.

The final pages conclude with sections for governmental issues for less than national or state wide use (such as California's Honey Lake stamps), souvenir items (such as cards) and finally for Governor's Editions.

The catalog will attract new collectors some of whom may move beyond just the ducks.

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Realized \$160.00

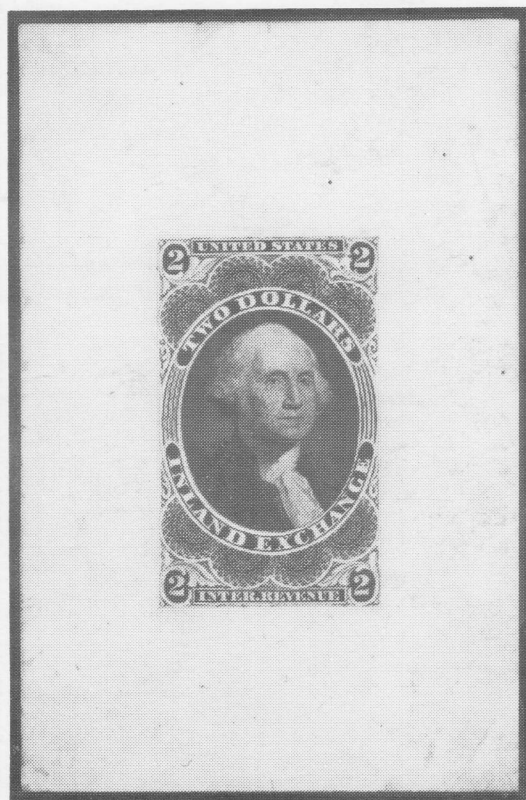
If you are not on my auction list, you should
 be. ARA members send \$1 for the next sale
 catalog and prices realized


Michael E. Aldrich
 Box 13323, St. Paul, MN 55113, 612-644-5523

**Andrew Levitt, Philatelic Consultant, acting as agent,
announces the purchase of the Morton Dean Joyce Collections
for a sum in excess of \$4,000,000.**

Levitt acted as agent for the H. Boker Company, Inc., John R. Boker, Jr., president. The Danbury, Connecticut, Philatelic Consultant and his staff handled the complete process, spending a full week studying the property to determine proper marketing strategy, negotiating terms, and ultimately arranging for private placement of the Collections. The spectacular holding encompasses virtually every area of the Revenue field, including Revenue Stamped Paper, Embossed Revenues, U.S. Possessions, Tax Pairs, Lock Seals, Beer Stamps, Match & Medicines, Printed cancels, and outstanding Proofs & Essays. Many unique items that have never been seen before are featured. Also included are important collections of specialized U.S. post card and postal stationery proofs and essays, and Canal Zone and Philippines full booklets and panes.

The Morton Dean Joyce Collections will be offered to collectors through private placements by Andrew Levitt. A full color offering brochure is available from Andrew Levitt for \$1.



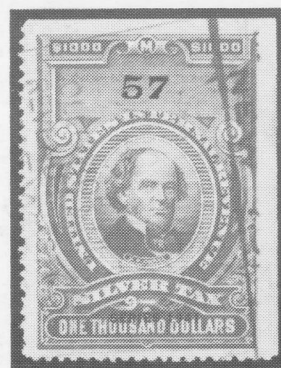
*\$2 Inland Exchange Large Die
Model Essay, Unique*



*R223, \$50
Documentary
Extra Fine,
Light Cancel*



*R111a, 20¢ Second Issue Invert Pair,
Only Known Multiple*



*RG 82, Series 1941 \$1000
Silver Tax, uncut with
handstamp cancel.
Very Rare*



*R148, Brilliant
handstamp cancel*

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