

The American Revenuer

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A number of new
discoveries have resulted in
a all new listing of the Hamburg Harbor Fee Stamps.
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◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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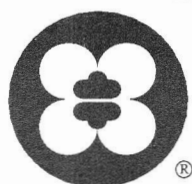
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Some Less Well Known Facts About Some Revenue Stamps of Austria

by Erwin Lindenfeld, ARA

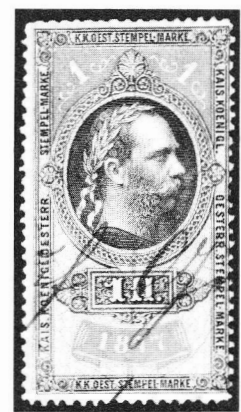
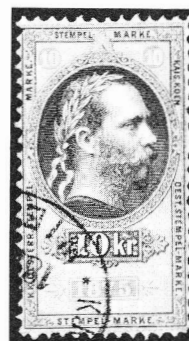
The Court and Printing Press of Austria was ever so alert to forgery and experimenting with means to prevent them. In 1863 an employee by the name of Franz Höhnhold had the idea to create a stamp, which could not be removed from the paper without visible damage. This was done by printing part of the design on the back of thin transparent paper over the top of a criss-cross gum pattern. This idea, after many trials and tribulations, was not perfected until near the end of the century. (See: Lindenfeld, E. "Forgery Prevention in Revenue Stamps of Austria." *The American Revenuer*, 1972 December 26:164-166)

Another proposition was the use of an artfully executed portrait on the stamp to make counterfeiting difficult. In 1868 Professor Lois Jacobi furnished a fine silhouette of the Emperor on copper plate, which was first used on the telegraph stamps of 1873 and later on the pneumatic post. Only in 1875 and 1877 did it make its appearance on the revenue stamps of the biennial emission.

In 1868, however, as none of the new ideas was technically ripe for use, it was decided to retain the make up of the Legend series, the last of the *beautiful* or *Biedermeyer* series. With the special provision that for the background different parts of a beech leaf in ultramarine green being used and the overprint of legend and/or year to be in ultramarine blue, a heat produce of the former. As this soon proved to be sensitive to acids and easily removable, it was replaced by Prussian blue (also known as Berliner or Paris or Chinese blue) which is a cyanide salt and in contact with the iron in the ink (gall ink) of these times becomes fixed.

I tried for years to to fill the empty 15 florin with a

The 15 florin stamp of 1870 with a prussian blue overprint. The background pattern is taken from a beech leaf.



An 1868 engraving by Lois Jacobi used on Telegraph stamps of 1873 and later on revenue stamps.

Prussian blue overprint space in my collection. After all this stamp is listed in the catalogs of Mayr-Hanus (#179), Dürneder (#182) and recently in Erler-Hagn (in three paper varieties #98s, r and z) and rather reasonably priced. Yet wide correspondence with collectors here and abroad yielded none. This kept bothering me until I hit upon two sentences in Dr. Koczynski's work, on page 448, which I will quote here in free translation, "...furthermore the values of the 6 fl., 12 fl. and 15 fl. were found with ultramarine overprint only. This jibes with a notice of December 15, 1872., which states that printing of the first two mentioned values was stopped already at the first (Austria—continued on page 36)



Right: a 20 Heller series of 1910 printed on ordinary paper.

Below: the 60 and 80 Heller stamps of the 1910 series printed about 1916 possibly from reengraved plates of 1898 for the background.



1872 Bill of Sale of Ship Bearing Five Pairs of the 2¢ Second Issue

With Some Comments on the Scott Catalog Values for Perforated Pairs of the First Three Issues

by Michael Mahler, ARA

Here is a scarce example of a little-known documentary tax. The original schedule effective October 1, 1862, taxed 25 basic types of documents, corresponding to the 25 different titles of First Issue documentary stamps. Barely five months later, the Act of March 3, 1863, imposed taxes on two additional types of documents, bills of sale of ships and lottery tickets. Had the government not already hastily abolished (on December 25, 1862) its original requirement that the tax on a given type of document could be legally paid only by stamps with the corresponding title, it would have been necessary in 1863 to print new stamps with the titles "Bill of Sale of Ship" and "Lottery Ticket."¹ Had that been the case, collectors would already be acquainted with the tax illustrated here; as it is, probably not one in ten is aware of it.

The tax on a bill of sale of ship was originally set at 25¢ for transactions of up to \$500, 50¢ for amounts over \$500 and up to \$1000, and an additional 50¢ for each additional \$1000 or fraction. Effective July 1, 1864, the tax was increased to 50¢ per \$500 or fraction. The document shown here conveys a half interest in the schooner *Forest Queen* of Oswego, New York, for \$2000, on March 28, 1872. An Enrollment of the vessel at the port of Oswego, dated 1866, forms

part of the bill of sale, and states that the *Forest Queen* had a burden of 136.96 tons and had been built at Oakville, Canada West, in 1853. The \$2.00 tax on the transaction was paid with eighteen stamps: three pairs of the 5¢ Agreement, five pairs of the Second Issue 2¢, and the Second Issue 50¢ and \$1. These are canceled AFS My 1," except for the 50¢, which reads "AFS May 6th 1872." The orientation of this cancel is also different from all the others, but it appears legitimate. The ship had been sold by Sarah A. Manwaring to Albert F. Smith, and recorded at the Oswego Custom House on May 1, 1872. The stamps were evidently affixed and canceled at that time by Smith—or just possibly this was done on the 6th, with the 50¢ being inadvertently dated correctly and the other cancels all back dated.

This is one of only two bills of sale of ship I have recorded from an inland port, the others all being for ocean-going vessels sold in cities or towns of the Atlantic coast. In my experience, any bill of sale of ship is a scarce item, and those taxed at the 1863 rates are rare.

The scarce usage notwithstanding, for me the most exciting aspect of this piece is the 2¢ Second Issue pairs. These are the first multiples of this stamp that I can recall seeing on document; virtually all of them must have been used singly on checks. Off-document multiples also seem to be scarce; Turner's survey lists only two blocks of six and three blocks of four (Turner, 1965). Turning with some anticipation to the Scott Specialized Catalog, I was disappointed to find the price for a pair of the 2¢ Second Issue to be only three times that for a single. I recognize that catalog values

¹In fact, the *Catalog of Postage Stamps, American and Foreign and United States Revenue Stamps* published in 1863 by Sever and Francis of Cambridge, Massachusetts, listed the following stamps: 25¢ and 50¢ Bill of Sale of Vessel, \$1 Charter Party, 1¢, 2¢, 3¢ 4¢ and 6¢ Inland Exchange, 10¢ Insurance, and 50¢ Lottery Ticket! It also stated, "The Express stamps and the 10¢ Certificate are no longer in use." (Ruppin, 1943). The catalog makers were evidently aware of the original tax schedule and the Act of March 3, 1863, but not that of December 25, 1862, for these are just the stamps that would have been necessitated had the requirement for matching usage not been rescinded.

reflect demand as well as scarcity, and that the demand for this pair is perhaps not great, but this value seemed unrealistically low. This led me into an analysis of the Scott prices for pairs of First Issue perforates and the Second and Third Issues. These prices are listed in the accompanying table.

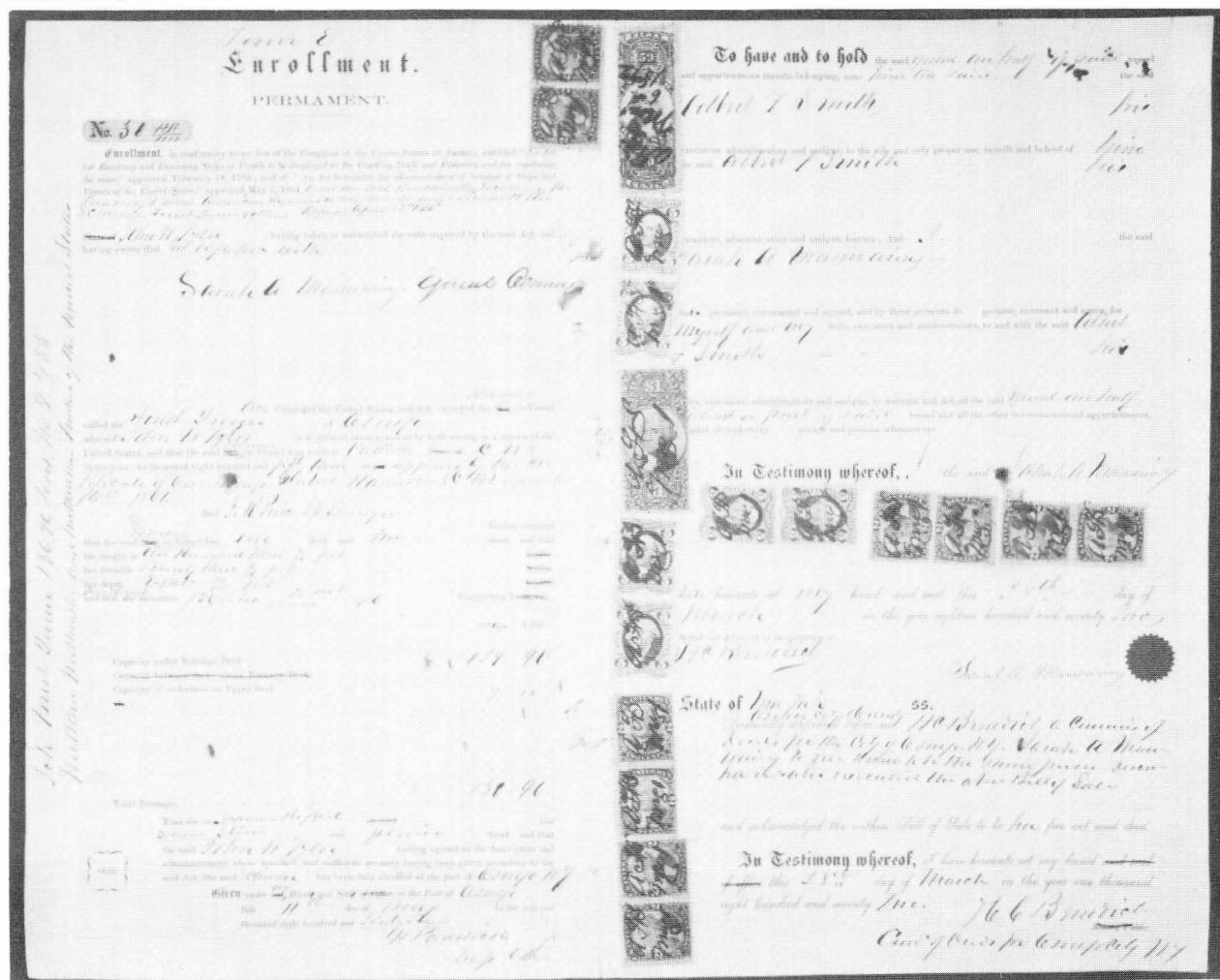
An Analysis of Scott Prices for Perforated Pairs

A quick glance shows that, in general, the premium for these pairs is small. Fully 70% are listed at less than three times the price of a single; many are substantially less, and four command no premium at all over two singles. Of the remaining pairs, another 20% or so are listed at 3 to 5 times the price of a single; a few have pair-to-single ratios (PSRs) between 5 and 9; nine have eye-catching ratios of 10 or greater, the highest being an astounding 87.5 for the 25¢ Entry of Goods; and three are unpriced.

Before beginning an analysis, let me issue the opinion that these pair prices of the 1990 Scott Spe-

cialized are so consistently erroneous that they should be summarily scrapped, and a new table of values constructed. This conclusion is based in part on actual examples of some of the few items that may be currently overpriced, but is most strongly influenced by an comparison of the present PSRs to those of previous Scott catalogs beginning with the first such listings for revenues in 1928-9. Because this material has been little studied and never subject to strong collector demand, pricing it is admittedly a process of approximation and educated guesswork. However, in an ongoing effort like the Scott Specialized (now in its 61st revision of these listings), one would expect the passage of time to bring improved accuracy, with the catalog gradually coming to reflect the accumulated wisdom of successive generations of contributors. Unfortunately, just the opposite has happened here. After a cautious but reasonable beginning, the prices appear to have become gradually more sophisticated until about 1960. There followed a

1872 bill of sale of a half interest in the Forest Queen of Oswego, New York, bearing eighteen stamps including five pairs of the 2¢ Second Issue.



long period of almost complete neglect of the specialized revenue listings, which I estimate to have lasted fifteen or twenty years. During this time the prices for the basic stamps of the first three issues were substantially increased, but those for multiples and varieties were for the most part left unchanged, until by the late 1970s the catalog contained numerous aberrations such as double transfers and other varieties priced less than normal stamps, pairs priced less than two singles, and the like. Since then these obvious errors have been weeded out, but the PSRs for multiples have been mostly maintained at the low levels to which they had been driven. To complicate the picture, however, in recent years the prices for pairs and blocks of several perforated stamps, including the aforementioned 25¢ Entry of Goods, have been raised drastically to what appear to be undeservedly high levels in what I suspect was a belated, well intentioned, but overly literal interpretation of Turner's 1965 survey. The result of all this is that, on balance, the current Scott values for perforated pairs are probably about the least accurate in the history of the catalog.

Historical Progression of the Pricing of Pairs

I have already alluded to what I believe to be the most pervasive shortcoming of the current prices, namely that in general they are artificially low. In my opinion, the minimum value for any of these pairs ought to be three times the price for a single. After all, even the most common pair is still probably ten to a hundred times scarcer than the corresponding single, so even if the demand is slight, setting the PSR at 3 hardly seems extravagant. This sort of common sense approach is evident in the inaugural Scott revenue listings of 1928-9. (Only the First Issue was included in 1928, the Second and Third Issue prices appearing the following year.) As shown in the accompanying table, only about 10% of those PSRs were less than 3.0, and of those all but a handful were 2.7, 2.8 or 2.9; the lowest ratio was 2.4 (for the \$200 First Issue). These prices are of special interest because they represent the only case in which one can be absolutely sure each ratio was the result of a considered decision. I note that the regrettable practice of changing the prices for singles independently of those for pairs and blocks was begun as early as the 1929 First Issue listings!

To gather more data on the historical progression of these prices, I used the catalogs of 1933, 1956 and 1972, chosen for no other reason than that they came

conveniently to hand, and split the years between 1933 and 1990 into three roughly equal periods. The 1933 pricings were essentially the same as for 1928-9, but the 1956 and 1972 listings were both extremely useful. By 1956 the prices for both singles and pairs had for the most part increased appreciably, and those for the pairs appeared to have become more studied and sophisticated, at least for the First Issue. Where the 1928 PSRs seem unrealistically uniform, with almost all falling into the range from 3 to 5, those of 1956 show more texture. In 1928 only two First Issue stamps (the \$1.30 Foreign Exchange and \$3.50 Inland Exchange) had PSRs of 8 or more, but by 1956

there were eighteen, showing that considerable re-thinking of the earlier prices had been done. Significantly, there were still relatively few PSRs below 3.0, just 15% of the total.

The 1972 listings present an entirely different picture. The prices for singles had, on average, risen by roughly 50% from the 1956 figures, but over 60% of the prices for pairs *had not been changed in the inter-*

vening 16 years. Of the remainder, more than half had been only slightly increased, often by just enough to keep the PSR from falling below 2. As shown in the table, almost all PSRs had dropped, to an average of about two-thirds of their 1956 values. Moreover, this trend evidently continued for some years after 1972; despite having been generally stabilized since 1980 or so, most current PSRs are even lower than those of 1972, often substantially so. As the PSRs have fallen toward their logical lower limit of 2.0 (but note that logic notwithstanding, the 25¢ Insurance pair was listed in 1972 at only 1.7 times the price of a single!), they have become not only artificially low, but again artificially uniform, with individual differences being smoothed out as most values cluster in the range 2.5 to 3.5.

The Recent Isolated Drastic Increases

Some time in the early 1980s the prices for a handful of perforated pairs were increased drastically, independently of the prices for singles. This is evident in the accompanying table from the large jumps in the PSRs between 1972 and 1990 for the 6¢ Inland Exchange, 25¢ Entry of Goods and Life Insurance, 30¢ Inland Exchange, 50¢ Lease, Life Insurance and Passage Ticket, \$1.50 Inland Exchange, \$3 Charter Party, and \$5 Charter Party. In addition, pairs of the 2¢ orange Playing Cards and Proprietary and the \$1.60 Foreign Exchange have jumped to unpriced status. I believe I can deduce the underlying reason-

Trivia Time:
What perforated pair has a lower value in the 1990 Scott Specialized than it did in the inaugural 1928 listings?
Answer on page 34.

ing. In 1965 George Turner had published a census of multiples of the first three issues. For years it was largely overlooked, until in 1980 it was included as a frontispiece to the auction catalog of the first Daniel F. Kelleher sale of Turner's revenue material. The immense success and influence of this sale temporarily brought the results of Turner's survey to the fore, and the aforementioned price increases may have been an attempt to translate those results into more accurate Scott prices. Whatever the underlying motivation, the attempt to improve the listings signaled a welcome change in editorial policy. However, the accuracy and scope of these increases are both open to question. As to accuracy, the current high PSRs for the 6¢ Inland Exchange, 25¢ Entry of Goods and Life Insurance, 50¢ Lease and Life Insurance, and \$1.50 Inland Exchange are inconsistent with their values in the reasonably reliable 1928 and 1956 listings. In several cases they are also inconsistent with my own observations regarding multiples on intact documents. I have recorded the following:

6¢ *Inland Exchange* pair, 3¢ *Foreign Exchange*, on handwritten promissory note for \$290, Gilead, Indiana, January 22, 1863. The stamps are tied by a manuscript cancel with the same date, but obviously back-dated as the Boston Book tells us the 6¢ *Inland Exchange* was first delivered on May 12, 1863.

6¢ *Inland Exchange* pair on promissory note for \$500 due in three months, Bethel (Maine), March 10, 1864.

25¢ *Entry of Goods* block of four and pair, on deed, Branch County, Michigan, December 26, 1864.

25¢ *Entry of Goods* block of four on Trustee's Bond, Jamestown, Indiana, April 3, 1865. An appended certified statement is stamped with a 5¢ *Express*.

I have seen a third document bearing this block in a dealer's stock, but did not record its details.

25¢ *Entry of Goods* pair on \$2000 policy of The New York Life Insurance Co. on the life of a New Jersey man, executed December 21, 1864. Large ornate vignette of eagle feeding young.

50¢ *Lease* pair on Assessor's Bond, Jackson, Indiana, December 16, 1864.

50¢ *Lease* pair on mortgage, Clinton County, Ohio, February 14, 1865.

I have also seen a third document bearing this pair.

50¢ *Life Insurance* strip of three, Nevada 50¢ roulette pair and single, on deed to town lots in Hamilton, Lander County, Nevada, sold for \$1500 gold coin March 24, 1869.

50¢ *Life Insurance* pair on large Inward Foreign Entry printed for use in San Francisco, with "San Francisco, Cal." lined out and replaced by Sitka Alaska," used to record the entry of 190 tons of coal at Sitka on the bark *Menshikoff* of the Russian Ameri-

can Co., from Victoria, B.C. on March 13, 1868. The stamps are canceled "for W.L.D. May 1st 1869" in pen and by three light strikes of a large blue oval hand-stamp reading "OFFICE OF ... CUSTOMS MAY 1 1869," all of the above cancels tying the pair. W.L.D. was evidently Wm. Dodge, the Collector at Sitka.

50¢ *Life Insurance* pair on blue Bond for Justice of the Peace, Otter Creek, Illinois, February 16, 1869.

50¢ *Life Insurance* pair on similar blue Constable's Bond, Jersey County, Illinois, November 17, 1869.

\$1.50 *Inland Exchange* strip of four, 50¢ *Conveyance*, on outside of deed for property in Claremont, New Hampshire, sold for \$6450, August 22, 1867.

\$1.50 *Inland Exchange* pair, \$1 *Lease*, on deed for land in Leavenworth County, Kansas, sold for \$3658 on October 12, 1867, by the Union Pacific Railway Co., Eastern Division, on their specially printed deed executed in St. Louis, signed by President John D. Perry.

\$1.50 *Inland Exchange* pair on similar deed, for land in Jefferson County, Kansas, sold for \$2910, on the same day and involving the same parties.

\$1.50 *Inland Exchange* pair on deed, details not recorded.

\$5 *Charter Party* strips of seven and three, on portion of deed.

\$5 *Charter Party* horizontal strip of five and single, on Letters of Administration, Philadelphia, November 22, 1866.

\$5 *Charter Party* strip of three on back of check-size certificate that Letters of Administration had been issued on an estate, Dallas County, Alabama, July 16, 1866.

\$5 *Charter Party* "block of three," \$10 *Charter Party* pair, on Executor's Letters, Wyandot County, Ohio, September 24, 1867.

\$5 *Charter Party* pair on deed, Albany, N.Y., sold for \$10,000 on April 1, 1867.

\$5 *Charter Party* pair on mortgage to Mutual Life Insurance Co. of New York for property in New York City shown in a map on the outside of the document, executed 1869.

The point of these listings is that *in general*, any given single or multiple of the first three issues is many times more plentiful off document than on. A basic working hypothesis of mine is that if I have recorded two or three examples of a given multiple on document, it is probably not inherently overly rare off document. After all, there are still a number of pairs I have yet to encounter on document (only a handful from the First Issue, but about 60% of the Second and Third)² and quite a few more for which I have recorded

²It seems worthwhile to list these. They are the 2¢ blue and orange Playing Cards, 2¢ orange and ultra-

only a single example. In my opinion, none of the six stamps listed above is extremely rare in a pair. The \$5 Charter Party appears to be relatively common, and the others probably deserve to be classified as scarce to rare. Certainly there are many more pairs whose PSRs deserve to be set equal to these current high flyers. Incidentally, these remarks apply equally to the 25¢ Entry of Goods block of four, which is currently unpriced. With respect to the three pairs that are now unpriced, they are undoubtedly rare (I note, for example, that I have not seen them on document), but probably no more so than others which still have modest PSRs. For example, it is hard to believe that pairs of the \$1.60 Foreign Exchange are appreciably rarer than those of the \$1.30 or \$1.90 Foreign Exchange.

Whether or not the results of Turner's census motivated these relatively recent price increases, it

marine Proprietary, 3¢ Playing Cards, 5¢ Proprietary, 15¢ Foreign Exchange, 25¢ Bond, 25¢ Life Insurance, 25¢ Warehouse Receipt, 60¢ Inland Exchange, \$1 Conveyance, \$1 Entry of Goods, \$1 Probate of Will, \$1.30, \$1.60, and \$1.90 Foreign Exchange, \$5 Mortgage, \$15 Mortgage in both normal blue, ultramarine and milky blue, \$200 U.S.I.R., Second Issue 1¢, 3¢, 4¢, 6¢, 15¢, 30¢, 40¢, 60¢, 70¢, \$1.30, \$1.60, \$1.90, \$2.50, \$3, \$5, \$10 and \$25, and Third Issue 1¢, 6¢, 15¢, 30¢, 40¢, 60¢, 70¢, \$2.50 and \$3. There are several stamps I have seen in strips or blocks on document, but strictly speaking, not in a single pair. These are the 2¢ orange Certificate (strip of five), 4¢ Inland Exchange (block of four), 4¢ Proprietary (block of twelve), 30¢ Foreign Exchange (strip of three), \$1 Passage Ticket (large block), \$3.50 Inland Exchange (block of four), and Third Issue \$2 and \$5 (strips of three).

It came as a shock to discover that while I could cite over a hundred documents bearing the 25¢ Second Issue, there was only one with a pair. Similarly, I could find only one document bearing a pair of the Second Issue 5¢. This may be just a statistical anomaly, and it is also possible that I have seen such pieces but never considered them significant enough to record. However, my tentative conclusion is that during the period of use of the Second Issue, most users had stocks of the 5¢, 10¢, 25¢ and 50¢ stamps, and typically used a 10¢ rather than two 5¢, or a 50¢ rather than two 25¢. My failure to identify documents bearing pairs of the \$1 Conveyance and \$1 Entry of Goods was also unexpected. Finally, it should be emphasized that these observations obviously are relevant only to the scarcity of *used* multiples. The selective survival of blocks of unused stamps skews the overall picture.

should be remarked that in evaluating the rarity of pairs and blocks of four, Turner's survey must be interpreted with caution. It was begun in 1937 as a listing of "sheets and large multiples," and in one of several published updates (Turner, 1938) it was advised that "the data on Imperforates and Part Perforates is greatly needed, list even strips of three, and pairs of the rarer items. *Perforated items need only listings of those over blocks of four, save on the higher values.*" [Italics mine.] Even though the final results were not published until 1965, there is no reason to believe this underlying philosophy had changed. In fact, virtually all the data had already been published serially in 1937-9, and the final listing was evidently a bit of philatelic housecleaning long postponed. Thus even when blocks of four or pairs clearly constitute "large multiples,"³ one has to wonder how many went unreported because of the above admonition, by collectors not suspecting the scarcity of such pieces. Certainly for the large majority of the first three issues, for which pairs or blocks of four are not "large multiples" and probably were not considered worth reporting by most respondents, there is even more reason to suspect *a priori* that Turner's data would not be particularly accurate.

Proposal for Pricing Pairs of First Three Issues

Whatever prices are chosen for these pairs (and indeed for all other pairs and blocks of four of the first three issues) it seems preferable to express them as multiples of the prices for the corresponding singles, rather than in absolute dollars and cents. This will eliminate the necessity of making wholesale changes in the prices for pairs and blocks each time the prices of the singles are changed—or of yielding to the temptation to change the prices for singles without making the appropriate adjustments to those for multiples, a practice which has caused Scott no end of problems in the past. This technique is already used in the Stanley Gibbons British Commonwealth catalog to price stamps on cover, in the Vlastos catalog of Greece to price multiples, and elsewhere.

While I had found it easy to criticize the current Scott Prices for perforated pairs, recommending realistic values to replace them proved much more difficult than anticipated. As a first step, the rarity of each pair *relative to the corresponding single* was guessti-

³There are many cases for which the largest multiple listed by Turner is a pair (\$1.60 Foreign Exchange, Second Issue \$1.30, Third Issue 4¢ and 70¢), a block or strip of three (2¢ orange Playing Cards, \$15 Mortgage, Second Issue \$1.60 and \$3.50), or a block or strip of four (26 stamps).

mated using a qualitative scale comprised of four categories: Common, Scarce, Rare and Very Rare. This was done by a survey of several collectors and dealers, with the weighting and averaging of their responses falling to me. These qualitative assessments are listed in the accompanying table. It should be emphasized that they describe not absolute but relative rarity. For example, on an absolute scale pairs of the \$200 USIR are rare. However, a single is itself a rather scarce item, and pairs (or other multiples) of it do seem to show up much more frequently than pairs of other comparably scarce stamps. For example, pairs of the 3¢ Playing Cards appear to be rare not only on an absolute scale, but even relative to a single of the same stamp. With this sort of reasoning a \$200 USIR pair was judged to be Common relative to its single, while a 3¢ Playing Cards pair was judged Very Rare. In making such assessments, I tried to complement direct observations with some *a priori* reasoning based on the tax rates. For example, there was little reason for a pair of the 3¢ Playing Cards to have been used,⁴ but it is easy to envision situations in which pairs or larger multiples of the \$200 USIR might have been used. The taxes on deeds, mortgages and wills were open-ended, and could exceed \$400 for valuable properties or estates. Since the \$200 USIR was the highest denomination stamp available from 1864 until mid-1871, it is predictable that multiples of it would have rather often been used in such cases.

Using the perspective furnished by the PSRs in the 1928/9 and 1956 Scott catalogs, I tentatively assigned PSRs of 3, 5, 8 and 12, respectively, to the qualitative categories Common, Scarce, Rare and Very Rare. These values are probably theoretically sound, at least as a first approximation, but clearly require some fine-tuning to account for the realities of the marketplace. Catalog values must reflect demand as

⁴There was never a 6¢ tax on playing cards or photographs, the two items on which Playing Cards stamps were most likely to have been used. Theoretically a 3¢ pair might have been used in combination with other stamps to pay a tax higher than 6¢, but such taxes existed for only two years (August 1, 1864, to July 31, 1866), and only on cards sold for 25¢ and above or photographs sold for 50¢ and above (see Mahler, 1988); moreover, these taxes were always in multiples of 5¢, and most likely to have been paid using 5¢ stamps. There were a few types of documents taxed at 6¢ on which a 3¢ Playing Cards pair might have been used; however, Playing Cards stamps were at least nominally invalid for payment of documentary taxes, and this presumably reduced the probability of such a usage.

Significant Perforate pairs offered in the November 8, 1989, Christie's auction of Revenues from the Weill Brothers' Stock

Scott #	Condition	Price Realized	PR/Scott*
R77	VF	\$ 88	2.0
R79	Both thinned, app. VF	352	4.1
R99	Fine	770	0.90
R101	Very Fine	121	1.9
R122	*, hinge thins, app F-VF	275	0.84
R129	*, minute thin, Fine	231	0.77
R130	Fine	308	1.0
R131	Strip of four, Fine	715	1.0 (as pairs)
R150	*, Fine	385	1.0

*Ratio of the Price Realized to the Scott price for a single stamp

well as rarity, and it is a fact of experience that demand for specialized revenue material is keen as long as prices are moderate, but falls off rather sharply for the more expensive items. For example, assuming it is correct that pairs of, say, the 2¢ Second Issue are indeed Very Rare relative to singles, most collectors would presumably have no problems accepting a PSR for 12 for that stamp, i.e. a catalog value of \$12 as opposed to the current \$3. However, assuming that pairs of, say, the \$1.30, \$1.60 and \$1.90 Foreign Exchange are also Very Rare relative to singles, assigning them PSRs of 12 would put their catalog values at \$540, \$1020 and \$720, respectively, as against the current figures of \$125 and \$130 for the \$1.30 and \$1.90 pairs, with the \$1.60 pair currently unpriced. I doubt very much whether the current market would accept such a jump in prices. One of the appealing features of revenue collecting has been that it provides a welcome haven from the high prices found in the "front of the book." Moreover, the dealers participating in the aforementioned survey all remarked that there is currently little demand for perforated pairs. This was convincingly demonstrated in the November 1989 auction by Christie's of revenues from the Weill brothers' stock. I have listed all significant perforated pairs offered there, with their realizations. No matter how rare a pair is, if it realizes only twice the price of a single in a highly publicized auction, it makes little sense to assign it a catalog value of twelve times a single—or does it? There are circumstances in which a catalog price, if based on sound information, can legitimately lead market realizations, not just follow them, and thus function as a sort of self-fulfilling prophecy. We saw

something of this recently when Scott's prices for many types of revenue stamped paper were abruptly raised in response to the rarity listings published in the 1979 handbook of Einstein *et al.*

To summarize, a dilemma emerges, as one is forced to choose between two positions. One is the logically consistent premise that all pairs of comparable rarity, relative to their singles, should be assigned the same PSR. The other is that these PSRs should at least reasonably approximate actual retail prices. Frankly, I'm uncertain as to the best way out of this dilemma, and hereby solicit the reader's opinions. Are the tabulated qualitative assessments accurate? If so, how should they be made quantitative, especially in the cases when singles already catalog \$50, \$100, or more?

One way of handling this problem is demonstrated in Dr. Edwin Mueller's handbook on classic cancels of Austria and Lombardy-Venetia, which includes two scales, one for scarcity and another for what Mueller refers to as "Popularity." The primary scale is that of scarcity, expressed not in monetary terms but points. This is then multiplied by a factor based on popularity, to yield the valuation of the cancel, again expressed in points. For cancels of average popularity, the multiplier is understood to be 1.0, and is not even stated; for particularly fancy or colorful cancels, though, it can be as high as 30. In the case at hand, one would need popularity multipliers considerably less than 1.0 for the higher-priced pairs, and these would be more appropriately termed "Unpopularity" factors! As in Mueller's listings, these could be assumed to be 1.0 in most cases, and would not need to be stated. When necessary, they could be worked into the listings as, say, a superscript or subscript. For example, the PSR for the \$1.30 Foreign Exchange might be listed as 12^{0.3}, with the 12 being the PSR based solely on rarity, and the 0.3 being the Popularity multiplier. The actual PSR would thus be only 12 times 0.3 or 3.6. This type of listing would have the obvious advantage of displaying the rarity, a vital piece of information that would be lost if one simply listed the PSR as 3.6.

It seems a worthwhile goal to have the Scott prices for all multiples—blocks as well as pairs, part-perforates and imperforates as well as perforates—expressed simply as multiples of the values for the corresponding singles. They would then be almost maintenance free, needing only fine tuning when appropriate, and not requiring changing every time the price of a single is changed. The ideas presented here are intended as a step in that direction.

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Trivia Time Answer:

The 50¢ Conveyance ultramarine pair, valued at \$1.50 in 1928 dollars, but only \$1.00 today.

Addendia:

Unrecorded Revenues of Thai Occupation of Keng Tung, 1888

We wish to call attention to the fact that the article "Unrecorded Revenues of Thai Occupation of Keng Tung, 1888" which appeared in *The American Revenuer* in February, 1989 (43:27-28) originally appeared in *The Thai Times*, of December, 1987, Volume XXIX, No. 3. *The Thai Times* is published by The Thailand Philatelic Society and the article is copy-

righted by the society.

When this article was received by your Editor, there was no indication that it had been previously published. We wish this information known both to honor the original publisher's copyright, and for the benefit of future researchers.

Values for used pairs, relative to singles, for First Issue perforates and the Second and Third Issues, in the Scott Specialized Catalogs of 1928/9, 1956, 1972 and 1990, with proposed qualitative and quantitative values

For each stamp, the value tabulated is the ratio of the price for a pair to that for a single. Q.A.=Qualitative Assessment; P. Ratio=Proposed Ratio

Scott#	1928/9	1956	1972	1990	Q.A.	P. Ratio
R1	3.0	2.5	2.0	2.5	Common	3
R2	3.4	2.8	2.1	2.3	Scarce	5
R3	3.0	2.2	2.0	2.1	Common	3
R4	3.0	3.9	2.5	2.5	Scarce	5
R5	5.0	6.3	4.2	4.2	Scarce	5
R6	5.0	6.7	4.0	4.0	Scarce	5
R7	3.2	5.3	2.9	2.4	Scarce	5
R8	5.0	16.7	13.6	6.3	V Rare	12
R9	3.1	7.5	5.0	3.6	Scarce	5
R10	3.5	8.0	3.3	2.3	Rare	8
R11	3.1	8.0	5.7	3.3	Scarce	5
R12	6.0	20.0	13.3	—	V Rare	12
R13	3.0	3.3	2.2	2.3	Scarce	5
R13e	2.7	2.9	2.5	2.2	Rare	8
R14	5.0	14.3	11.1	—	V Rare	12
R15	5.0	2.5	2.0	2.0	Scarce	5
R16	4.0	4.0	2.4	2.3	Rare	8
R17	2.9	4.2	2.9	2.8	V Rare	12
R18	3.0	6.0	3.3	2.6	Rare	8
R19	3.3	8.3	5.0	2.7	Rare	8
R20	2.7	6.9	3.6	3.0	Rare	8
R21	4.0	3.6	2.6	2.5	Rare	8
R22	3.0	3.6	2.6	2.5	Rare	8
R23	4.0	3.8	2.5	2.0	Common	3
R24	6.7	2.5	2.3	2.0	Common	3
R25	3.0	4.0	2.7	2.4	Scarce	5
R26	3.3	4.0	3.0	3.0	Scarce	5
R27	3.3	5.0	2.3	2.0	Common	3
R28	4.0	6.7	4.0	2.2	Scarce	5
R29	3.3	6.0	4.5	2.5	Rare	8
R30	3.3	5.0	3.6	11.1	Rare	8
R32	3.0	4.2	2.5	2.4	Common	3
R33	4.0	2.5	2.3	2.3	Common	3
R34	4.0	3.0	2.5	2.5	Common	3
R34e	4.0	6.7	4.0	2.5	Common	3
R35	2.7	4.6	3.0	2.3	Scarce	5
R35e	3.0	4.0	3.0	2.3	Scarce	5
R36	5.0	3.1	2.5	2.3	Common	3
R37	5.0	4.2	2.5	2.4	Common	3
R38	3.0	5.0	2.7	2.3	Common	3
R39	2.7	3.7	2.8	3.8	Scarce	5
R40	3.5	3.0	2.2	2.3	Common	3
R41	3.2	3.6	2.5	2.3	Scarce	5
R42	5.8	5.0	3.0	2.3	Common	3

R43	4.2	5.0	3.3	2.6	Scarce	5
R44	5.0	3.0	2.3	2.0	Common	3
R45	2.9	3.8	3.8	87.5	Scarce	5
R46	4.0	3.0	1.7	2.5	Common	3
R47	3.8	3.3	2.7	15.0	Rare	8
R48	6.7	3.3	2.5	2.4	Common	3
R49	3.0	5.0	3.2	4.2	Scarce	5
R50	3.3	3.3	2.5	2.4	Scarce	5
R51	3.3	15.0	12.0	4.3	V Rare	12
R52	4.0	8.0	4.0	11.1	Rare	8
R53	6.7	6.3	3.8	2.4	Rare	8
R54	4.0	5.0	2.5	2.5	Common	3
R54e	3.0	6.7	5.0	5.0	Scarce	5
R55	3.5	3.3	2.5	2.5	Common	3
R56	4.0	9.1	6.3	6.7	Scarce	5
R57	3.5	5.0	3.6	15.4	Scarce	5
R58	3.5	5.0	3.0	8.3	Scarce	5
R59	4.0	5.0	3.0	2.3	Common	3
R60	4.0	2.5	2.2	2.4	Common	3
R61	3.6	11.1	5.7	10.0	Scarce	5
R62	5.0	3.6	2.4	2.7	Scarce	5
R63	3.3	12.5	6.7	6.7	Common	3
R63e	6.0	5.0	4.3	6.3	Scarce	5
R64	3.0	2.9	2.3	2.4	Rare	8
R65	3.0	20.0	12.0	4.0	Rare	8
R66	3.3	7.1	4.2	3.0	Scarce	5
R67	3.0	3.8	2.7	3.2	Common	3
R68	3.1	5.6	3.3	2.5	Common	3
R69	3.1	8.3	5.0	4.3	Common	3
R70	3.3	4.3	2.7	3.3	Common	3
R71	5.0	3.1	3.1	2.7	Common	3
R72	3.0	3.4	2.4	2.4	Scarce	5
R73	3.0	3.0	2.3	2.3	Scarce	5
R74	3.1	3.0	2.4	2.2	Scarce	5
R75	4.2	10.0	8.3	2.7	Common	3
R76	2.9	7.5	6.0	2.7	Scarce	5
R77	8.0	5.0	3.6	2.8	V Rare	12
R78	3.3	7.1	4.5	14.6	Scarce	5
R79	2.9	6.0	4.0	—	V Rare	12
R80	3.4	5.5	4.0	2.2	V Rare	12
R81	4.0	10.0	6.3	4.3	Common	3
R82	4.0	5.0	3.1	2.4	Common	3
R83	3.3	2.4	2.3	2.2	Scarce	5
R84	7.0	3.6	2.5	2.7	Scarce	5
R85	4.0	10.9	7.1	13.3	Rare	8
R86	4.2	10.0	6.7	2.5	Rare	8
R87	10.0	9.2	7.5	3.2	Rare	8
R88	6.7	5.9	4.6	11.1	Common	3
R89	4.0	3.3	2.5	2.9	Common	3
R90	3.0	3.1	2.3	2.9	Scarce	5

R91	4.0	7.5	6.0	4.3	Scarce	5	R120	11.7	5.3	5.3	3.0	Scarce	5
R92	4.8	3.6	2.6	4.4	Scarce	5	R121	4.0	3.8	2.3	2.3	V Rare	12
R93	4.6	4.5	2.5	3.0	Scarce	5	R122	10.0	10.0	5.9	2.4	V Rare	12
R94	3.1	2.7	2.4	2.4	Common	3	R123	6.7	5.6	3.5	2.5	Scarce	5
R95	3.4	5.5	4.3	4.0	Scarce	5	R124	10.7	4.6	2.6	2.5	Scarce	5
R96	4.0	6.0	4.6	3.0	Scarce	5	R125	6.9	4.0	2.6	2.7	Scarce	5
R97	5.8	3.3	2.3	2.8	Rare	8	R126	3.9	4.5	2.8	2.3	V Rare	12
R97e	4.0	3.6	2.7	2.4	V Rare	12	R127	5.0	3.0	2.5	2.7	Scarce	5
R98	2.4	2.5	2.2	2.5	Scarce	5	R128	3.8	2.5	2.3	2.8	Scarce	5
R99	2.9	2.2	2.1	2.2	Scarce	5	R129	3.0	2.4	2.2	2.4	Scarce	5
R100	5.0	4.3	2.8	2.4	Scarce	5	R130	2.8	2.5	2.2	2.4	Scarce	5
R101	4.0	2.8	2.4	2.9	Scarce	5	R131	3.3	2.7	2.2	2.2	Scarce	5
R102	2.4	2.7	2.5	2.2	Common	3	R134	4.0	3.6	2.6	2.5	V Rare	12
R103	2.5	2.5	2.3	2.4	Rare	8	R135	2.5	3.3	2.4	2.4	Scarce	5
R104	2.5	3.3	2.3	3.0	Rare	8	R136	3.2	7.4	3.5	2.5	V Rare	12
R105	3.3	6.0	3.6	2.3	Rare	8	R137	3.0	3.1	2.2	2.0	Common	3
R106	5.9	3.3	3.4	2.4	V Rare	12	R138	4.0	7.1	4.7	2.3	V Rare	12
R107	3.3	5.0	3.3	2.5	Rare	8	R139	3.3	3.7	2.2	2.7	Scarce	5
R108	3.6	3.1	2.6	2.3	V Rare	12	R140	4.0	5.0	3.1	2.7	V Rare	12
R109	2.5	3.3	2.2	2.7	Common	3	R141	3.0	6.7	3.6	2.8	Rare	8
R110	4.3	3.7	2.4	2.1	Scarce	5	R142	4.0	3.2	2.2	2.2	Rare	8
R111	5.7	5.5	3.8	2.3	Scarce	5	R143	4.0	4.8	3.3	2.5	V Rare	12
R112	2.5	3.5	2.7	3.0	Scarce	5	R144	4.3	5.0	3.3	2.7	Common	3
R113	5.7	3.8	2.5	2.2	Rare	8	R145	2.5	4.0	2.3	2.2	Scarce	5
R114	8.0	6.3	4.4	3.3	Rare	8	R146	4.3	4.4	3.4	2.3	Scarce	5
R115	3.0	2.9	2.2	2.5	Common	3	R147	4.0	3.3	2.3	2.7	Scarce	5
R116	8.0	3.0	2.3	2.7	V Rare	12	R148	3.5	4.0	2.7	2.6	Scarce	5
R117	8.0	6.5	3.7	3.2	V Rare	12	R149	3.0	2.5	2.3	2.5	Scarce	5
R118	3.0	4.0	3.2	2.4	Common	3	R150	2.8	2.4	2.2	2.1	Scarce	5
R119	4.2	3.3	2.3	2.2	V Rare	12							

Austria—continued from page 27

printing and never ordered again." This last sentence, omitting mention of the 15 florin with Prussian blue overprint, leaves the possibility open that some specimens of the three stamps might be in existence somewhere. In a recent letter Martin Erler writes, "This stamp (the 15 fl. with Prussian blue) belongs to the great rarities. We underestimated this when we arranged the catalog...."

From 1879 to 1893 five issues with similar ornamental and allegorical design were issued, the "1879" on the first being a little smaller and the last set printed on *Musil Papier*, i.e. granite paper. Interestingly proofs issued at that time show gumming in wavy lines or a mattress pattern, the latter being used on the next two issues of 1898 and 1910.

When the monetary system changed to Heller and Kronen made a new issue of stamps necessary, the decal or *Abziehpapier* principle finally came into its own. The 1898 set consists of 34 stamps with the 7 Kronen variety counted. After conclusion of a contract for a fresh supply of the special paper, there was a tendency to economize and the set of 1910, being destined to last until the break down of the monarchy in 1918, was cut down to only 27 individual stamps of

uniform size and color scheme. Remarkably there are really four issues of this set; first, the Kronen stamps were done with an olive brown background which was abolished after three months and replaced by an olive green one. Only the Mayr-Hanus catalog mentions in a note that it was 1916 when the 60 and 80 Heller stamps were reissued and it seems reasonable to assume that the reengraved plates of 1898 were used. The background of these two stamps is darker with the "60" and "80" slightly smaller and thicker and a fine line visibly limiting the Kaiser's profile in front.

It was around the same time that the supply of special paper ran short and the stamps of the 2, 4, 10 and 20 Heller denominations had to be printed on *Kanzleipapier*, i.e. ordinary writing paper.

These short vignettes were initiated by correspondence with ARA members Martin Erler, Gordon Beach, Bill Ittel and Victor Kreloff. Literature used was Dr. Stephan Koczynski's *Die Geschichte der Stempelmarken Österreichs*, the catalogs of Mayr-Hanus, Dürneder and Erler-Hagn, the *Volks Brockhaus* of 1939 (Leipzig) and Cassell's German Dictionary.

The Harbor Fee Stamps of the Port of Hamburg

by Martin Erler, ARA

Recently, in Hamburg, a small accumulation of the Harbor Fee stamps of Hamburg and the overseas steamship companies was found. These apparently came from an old dealers stock, and along with many single stamps, including many that so far are unlisted, were a few part sheets. Along with the stamps were manuscript notes about these issues that give us a better understanding of the different issues and enable us to revise the earlier listing.

With increasing demand for these stamps, some of which have designs of Topical interest, prices are mostly higher, with some reductions as result of the recent find.

The number of stamps that can be made available to the ARA is comparatively small, but a special offer will soon be made through the ARA sales department.

In this listing U=Underprint; O=Overprint.

Fees of State Administration

Quai Administration



figure 1
ANHALTEGEBÜHR/QUAI...

Perf. 14

36 x 19 mm Unwatermarked.

1900

B1 1 1 M blue — 2.50

Inscribed: KAIVERWALTUNG. Watermarked crosses and circles

1909

B2 1 1 M blue — 2.00

Inscribed: MINDESTGEBÜHR/QUAI.... 31.5 x 19.5 mm, Unwatermarked

1900

B3 2 30 Pf red — 2.50

Watermarked crosses and circles.

B4 2 30 Pf a. red — 2.00
b. rose — 2.00

Perf. 14 1/2

31 x 19.5 mm, Unwatermarked



figure 2
MINDESTGEBÜHR/KAI...



figure 3
TEILSCHEIN MARKE/QUAI...

1900

B5 3 30 Pf violet — 2.00



figure 4
TEILSCHEIN MARKE/KAI...

Perf. 11 1/4

Inscribed: Kai.... Watermarked crosses and circles

B6 4 30 Pf violet — 1.50

State Quai



figure 5



figure 6

QUAI-GELD

Perf. 14 1/2

19 x 23.5 mm. Unwatermarked.

1900

C1	5	10	Pf	a. blue	5.00	.30
				b. dark blue	5.00	.30
C2	5	30	Pf	red	6.00	.40
C3	5	50	Pf	a. green	5.00	.60
				b. dull green	5.00	.60
C4	6	1	M	gray brown	10.00	1.00
C5	6	3	M	violet brown	—	2.00
C6	6	5	M	orange	—	3.00



figure 7



figure 8

KAI-GELD

ca. 1905

C7	7	5	Pf	red violet	—	2.00
C8	7	10	Pf	blue	—	1.50
C9	7	30	Pf	red	—	2.00
C10	7	50	Pf	green	—	1.00
C11	8	1	M	gray brown	—	2.00
C12	8	5	M	orange	—	5.00

Watermarked crosses and circles.

1907

C13	7	5	Pf	a. lilac	1.00	.20
				b. red lilac	1.00	.20
				(water soluble!)		
C14	7	10	Pf	a. blue	.50	.20
				b. light gray blue	.30	.20
				c. lilac gray	5.00	3.00
C15	7	30	Pf	a. carmine red	10.00	3.00
				b. dark red	1.00	.20
				c. rose	1.00	.20



figure 9

C16	7	50	Pf	a. green	1.00	.40
				b. light green	1.00	.20
				c. gray green	.40	.30
C17	7	60	Pf	a. orange (1912)	1.50	.70
				b. yellow orange	1.50	.70
C18	8	1	M	a. brown	1.50	.20
				b. light red brown	10.00	2.00
				c. yellow brown	.80	.20
				d. brown olive	10.00	2.00
				e. light brown	2.00	.20
				f. orange brown	2.00	.20
C19	8	2	M	a. black	10.00	2.00
				b. dark gray brown	10.00	2.00
				c. dark gray	1.00	.60
C20	8	3	M	a. light brown	1.50	.40
				b. brown	1.00	.40
				c. copper brown	5.00	1.00
				d. yellow brown	1.50	.50
C21	8	5	M	a. orange	1.00	.30
				b. yellow orange	1.00	.30
C22	9	10	M	a. dark red, U green	5.00	1.50
				b. light red, U green	2.00	1.00
				c. rose, U green	1.50	.50
C23	9	20	M	a. blue green, U rose	10.00	2.50
				b. green, U rose	2.50	2.50



figure 10
additional values

1918

C24	10	50	M	a. dark blue, U light blue green	1.50	1.00
				b. blue, U light blue green	.50	1.50
C25	10	100	M	a. carmine red, U rose	1.00	.40
				b. red, U rose	1.50	.80
C26	10	500	M	brown, U ochre	1.50	1.00



figure 11



figure 12



figure 13



figure 14



figure 15



figure 16



figure 17

1916/1921

C27 112M/10Pf	blue, O red	10.00	10.00
C28 5M/30Pf	red, O blue	R	R
C29 125M/50Pf	green, O red	20.00	20.00
C30 5M/60Pf	orange, O red	R	R
C31 5M/1M	yellow brown, O red		
13	a. thin 5	2.00	2.00
14	b. thick 5	4.00	4.00
C32 10M/3M	brown	R	R
C33 20M/50Pf	gray green, O red		
15	a. thin 20	R	R
16	b. thick 20	R	R
C34 1650M/60Pf	orange, O red	5.00	5.00
C35 17100M/10M	red, U green, O blue	20.00	20.00



figure 18



figure 19

Perf. 11

Unwatermarked.

1922/1923

C36 18 300 M	red and blue	2.50	3.00
C37 191000 M	black and gray		
	a. white paper, printing shows through	3.00	1.50
	b. yellowish thicker paper	1.50	1.50



figure 20

1 1

Type I Type II

On type of 1907

1923

C38 20 10000/10M	red, U green		
	a. Type I	5.00	5.00
	b. Type II thinner 1	30.00	30.00

The thinner 1 apparently occurs once in a sheet.



figure 21



figure 22



figure 23



figure 24



figure 25



figure 26



figure 27



figure 28



figure 29
ships and harbor views

Perf. 11

Unwatermarked.

1923

C39 21 3000M	dark brown	1.50	1.50
C40 22 5000M	dark olive	2.50	2.50
C41 23 10000M	red violet		
	a. U wave lines	5.00	—
	(printed by Schmidt, Hamburg)		
	b. U network	2.00	1.50
	(printed by Genthe, Hamburg)		
	c. U network, dark red violet		
	on bluish paper	3.00	3.00
C42 24 30000M	dark blue		
	a. U wave lines	6.00	—
	(Schmidt)		
	b. U network (Genthe) ...	2.50	3.00
C43 25 100000M	dark blue		
	a. U wave lines	6.00	—
	(Schmidt)		
	b. U network (Genthe) ...	2.50	3.00

The U is usually discernable on mint stamps only.

C44 26 5000000M	red, rose, blue	3.50	5.00
C45 27 10000000M	violet blue,		
	U light blue	2.50	4.00
C46 28 5 Mio M	black, U gray	3.00	5.00
C47 29 10 Mio M	dark green, U light green	4.00	6.00

1923 Provisionals

C48 30 30 Mio/3	a. brown	2.00	3.00
	b. copper brown	3.00	4.00
	c. thick 30	30.00	30.00
31			
C49 32 50 Mio/50	a. dark blue,		



figure 30



figure 31



figure 32



figure 33



figure 34

	U green	2.50	3.00
	b. blue, U green	3.50	3.00
C50 33 100 Mio/1M	a. orange brown	2.50	3.00
	b. yellow brown	2.50	3.00
	c. thinner 1	30.00	30.00
C51 34 500 Mio/2M	dark gray	4.00	5.00



figure 35
View of Hamburg harbor

Perf 11

Unwatermarked

1923

C52 35 30 MioM	violet, U orange	25.00	—
C53 35 50 MioM	red, U orange	15.00	—
C54 35 100 MioM	dark blue, U lilac	15.00	—
C55 33 500 MioM	brown, U green		
	(Imperforate)	20.00	—

Storage Fees



figure 36



figure 37

25.5 x 17 mm Unwatermarked

1900

E1	36	10	Pf	red brown	—	5.00
E2	27	30	Pf	green	—	1.00



figure 38



figure 39

Watermarked crosses and circles

1905/1916

E3	37	10	Pf	red brown	8.00	5.00
E4	37	10	Pf	gray blue	2.00	.80
E5	37	30	Pf	a. yellow green	2.00	.60
				b. dark olive	3.00	1.00
E6	37	30	Pf	red	1.50	1.50
E7	37	50	Pf	a. light green	2.00	1.00
				b. green	.80	.40
E8	38	1	M	yellow brown	1.00	.80
E9	38	2	M	gray	2.00	1.00
E10	38	3	M	brown	2.00	2.00
E11	38	5	M	orange	5.00	3.00
E12	39	10	M	carmine and green	3.50	2.50



figure 40



figure 41



figure 42



figure 43



figure 44



figure 45



figure 46



figure 47

1918/1920 Provisionals

E13	40	3M/10	a. gray blue, thin 3	3.00	3.00
			b. gray blue, strong 3	20.00	20.00
E14	42	5M/30	red	20.00	5.00
E15	43	20M/50	a. green, thin 20	3.00	4.00
			b. strong 20	5.00	6.00
E16	45	50M/1M	a. yellow brown, thin 50	3.00	4.00
			b. strong 50	10.00	12.00
E17		50M/5M	orange	3.00	4.00
E18	47	100M/50	a. green, O carmine	10.00	10.00
			b. green, O red	—	10.00



figure 48

1921

E19	48	20 M	blue
		3.00	—
E20	48	50 M	red
		4.00	—



figure 49



figure 50



figure 51



figure 52



Pay to the Order of...(4)

Use of Imprinted Checks after a Bank Failure

by Ben Czech

The checks featured in this column were both used by the firm of Meyers and Alley, fruit merchants, located at 288 West Washington (Trow's New York City Directory, 1871). The first check as an RN-C5 and drawn on the Ocean National Bank on August 4, 1871. The Ocean National is New York Clearing House Association bank number 26. I cannot refrain from commenting on the color of this C imprint. It certainly is a stunning and appealing color. But although the catalog listing calls this imprint "red," it is not the same color as the "red" of RN-B10. Has anyone seen a C imprint that matches the red of the RN-B10?

Four months later, on December 11, 1871, the

Ocean National Bank was suspended from the New York Clearing House Association and the next day the bank passed into the hands of a receiver (New York Times, December 12-13, 1871).

Meyers and Alley had a subsequent batch of checks (with the same check face) printed for use on its account at the Ocean National Bank, with an RN-C1 imprint. After Ocean's failure, the firm apparently opened an account at the Irving National Bank. To use up their checks and not lose the prepayment of the 2 cent tax on the checks, they simply crossed out Ocean and wrote in Irving, so that the checks could be used to order payments from their new account at the Irving national Bank.

The Harbor Fee Stamps of the Port of Hamburg—continued

Perf. 11

Unwatermarked

1921/1923

E21	49	100	M	violet & red	2.00	2.50
E22	49	300	M	brown & red	2.00	2.00
E23	49	500	M	red orange & blue	2.00	2.50
E24	50	1000	M	blue & red	2.00	2.50
E25	50	3000	M	dark blue & black	2.00	1.50
E26	50	10000	M	green & red	3.00	4.00
E27	51	50T	M	orange & green	4.00	—
E28	51	100T	M	gray violet & dark green	2.50	—
E29	51	500T	M	red violet & black	4.00	—
E30	52	1M	M	brown & black	4.00	—
E31	52	5M	M	red violet & red	5.00	—

This listing will conclude with the stamps of the overseas steamship companies.



figure 53



figure 54

1923 Provisionals

E32	53	500T/50	red	5.00	8.00
E33	53	1Mio/3M	a. brown, normal 1	3.00	5.00
		54	b. thin 1	30.00	30.00
E34	53	5Mio/5M	orange	3.00	5.00
E35	53	10Mio/2M	a. gray, normal 1	3.00	5.00
		54	b. thin 1	30.00	30.00
E36	53	10Mio/10M	a. carmine & green, normal 1	3.00	5.00
		54	b. thin 1	30.00	30.00

India:

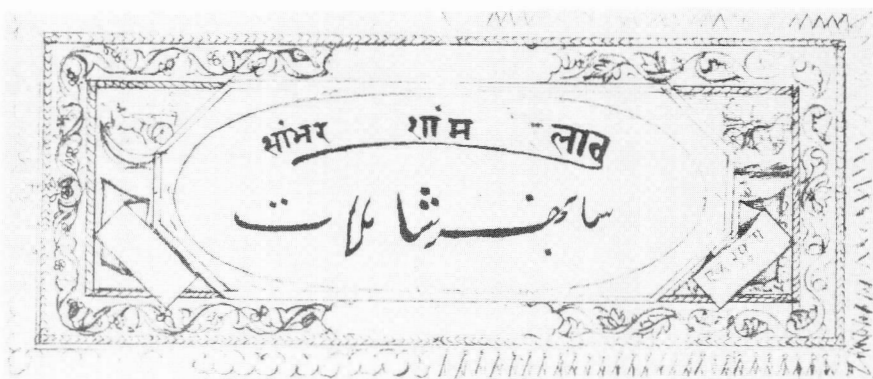
An unrecorded essay from the State of Sambhar Shamlat

by A.M. Mollah, ARA

Sambhar Shamlat was a district on the shores of the Great Salt Lake of Sambhar in Rajputana of the British Raj days, and was jointly administered by the States of Jaipur and Jodhpur. In the year 1910, the district consisted of twelve villages with a population of a little over 10,000 people.

As reported in Koeppel and Manners, this State had Court Fee stamps of a single design, which, due to various combinations of English, Hindi and Urdu inscriptions in the value tablets, yielded three different series. The recently published catalog of stamped paper shows that the same design was also used for stamped paper of Sambhar.

Recently I came across the illustrated essay. The essay is done in pencil except for the state name which is painted in India ink. The design measures 153 mm x 64 mm compared to the stamped paper design and the adhesive stamp which measure 95 mm x 51 mm and 80 mm x 34 mm respectively.



While there can absolutely be no doubt that the final accepted design was derived directly from the illustrated essay, the following points have been noted:

1. The central oval, the placement of the Hindi and Urdu lettering of the name, and the style of lettering are identical in the essay and in the issued stamp and stamped paper. The issued design also contains the year in Hindi.

2. The octagon surrounding the oval is similar in layout to the blank space shown in the essay.

3. On the essay, three different designs for the outer border were suggested. In the issued design the border is much thinner, consisting of a single string of hollow pearls.

4. The foliage inner border in the issued stamp, although very similar, is again different from the three combinations shown in the essay.

5. The value tablets in the issued design are very simple whereas the essay shows intricate designs.

This is a very interesting essay indeed.

London Cinderella and Phonocard Bourse

Cinderella and Phonocard dealers have been holding a Saturday Bourse. During Stamp World 1990, they will have their regularly scheduled bourse on May 5, 10 AM to 4 PM at the Concert Artistes' Association, 20

Bedford Street (off Strand). Admission is free. For more information contact Andrew Hall at the Glass Slipper, PO Box 62, York YO1 1YL, United Kingdom.

More RN Varieties



Figure 1. RN-B20 on a St. Louis receipt. The lower right-hand corner of the restrictive legend tablet is cut off.

by Bob Patetta, ARA

(Dedicated to the memory of Joe Einstein)

As evidenced by the wealth of research and publishing taking place in the fields of United States revenue embossed paper, revenue stamped paper and fiscal history, we seem to be experiencing a "golden age" in the study of these areas.

The pioneering work *A Handbook for United States Revenue Stamped Paper* produced by Einstein, Kingsley and DeKay was not only a sign of this renaissance, but one of its principal catalysts. The extension of this work through Joe Einstein's "RN-Update" articles has provided a vehicle for the advancement of this knowledge and a forum for collectors of this material to report and discuss their finds. Although the "RN-Update" series must now come to an end, the sharing of new discoveries must not.

It is in this spirit that I lay hands upon word processor keyboard, in hope of encouraging further research and discussion. What follows is an account of several RN varieties that to my knowledge have not been previously documented.

The first of these imperfect impressions appears in Figure 1. This is a somewhat tatty receipt used by the wholesalers Suss, Obermeyer & Wise of St. Louis on October 11, 1869. The RN-B20 imprint is clearly incomplete, the lower right-hand corner of the restrictive legend tablet having been cut off. This is the first example of this sort I have encountered, and I would

Figure 3. A close-up of the T.P. Howell check reveals a plate break at the bottom of the imprint.



Figure 2. RN-C1 on a check form of T.P. Howell & Co. of Newark, New Jersey.

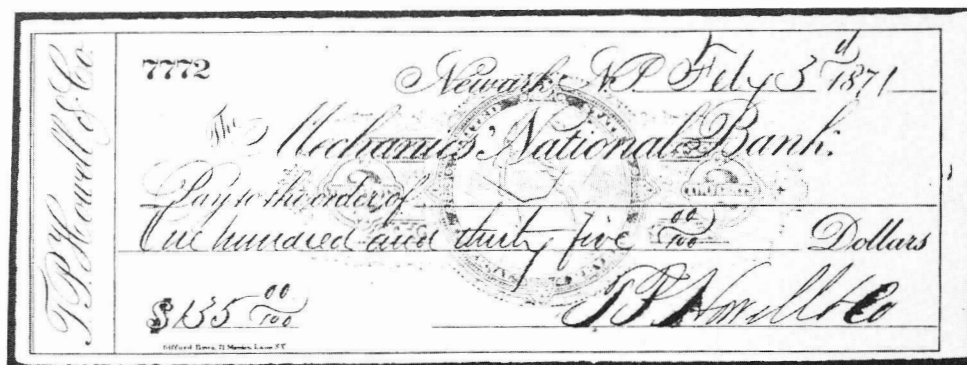




Figure 4. RN-C1 on a Williamsport, Pennsylvania check. There are several blank areas in the imprint, most likely caused when some foreign material interfered with the ink transfer.

appreciate hearing from anyone who has seen a similar item. Only this kind of confirmation can determine if this is a constant plate variety or merely a printing freak.

The next deviant design is a Type C variety, enlarged in Figure 3. This is found on a check form (Figure 2) of T. P. Howell & Co. of Newark, New Jersey, a source of many fine examples of revenue documents. At the very bottom of the imprint is a flaw

that is quite similar to one that was the subject of an RN-Update in the January 1982 issue of *The American Revenuer*. This is a constant plate variety, as I have a number of examples, all of which appear on checks whose numbers end in 2 or 7. These were apparently printed five-up.

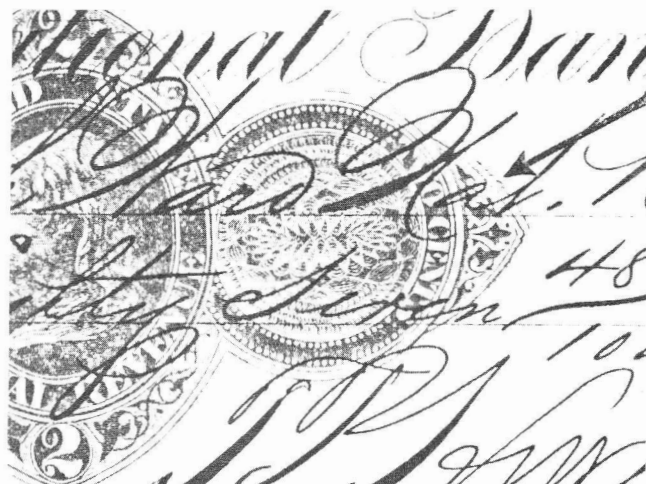
The fiscal faux pas found in Figure 4, on the other hand, was most likely a printing error. There are several blank areas on this RN-C1 imprint on a check emanating from Geo. L. Sanderson & Co., a banking house in Williamsport, Pennsylvania. These areas appear to be the type caused when foreign matter interferes with the ink transfer.

Figures 5 and 6 are enlargements of RN-D1 imprints on the same T. P. Howell check form as previously shown. RN-Update articles in both the Febru-



Figure 5. RN-D1 on a T.P. Howell check. An extra line of color appears at the lower right-hand border of the right medallion of the imprint.

Figure 6. A similar check with an extra line of color at the top right-hand border of the right medallion.



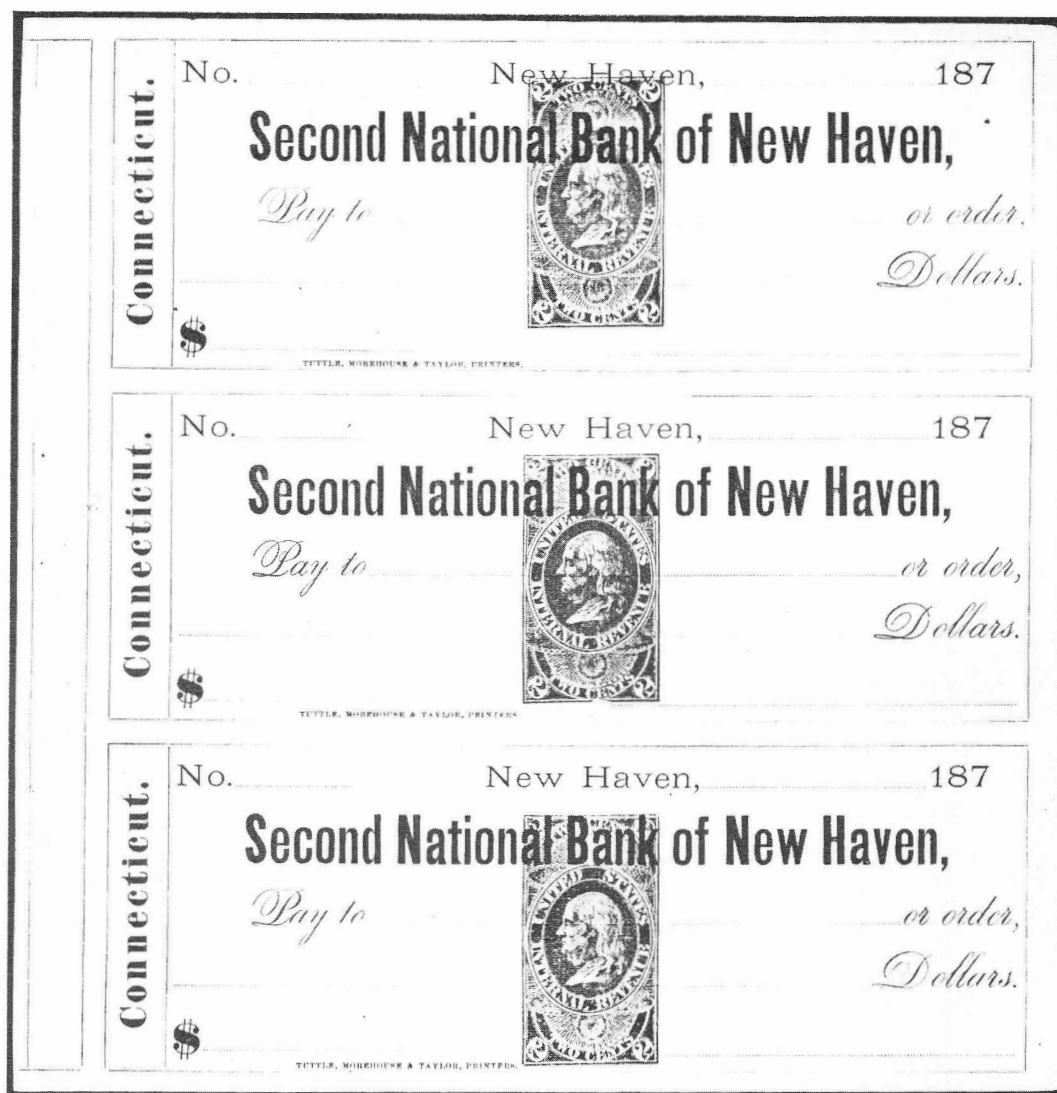


Figure 7. RN-E4 on an unused three-up sheet of bank checks from the Second National Bank of New Haven, Connecticut. A plate break appears in the central subject.

ary 1987 and March 1988 issues of TAR speak of what member Roger Patterson has dubbed “sundogs” on Type G imprints. These are extra lines of color found parallel to the outer borders of the imprint. Several other examples have since been discovered on Type G imprints.

Those illustrated here are the first known to occur on any other stamped paper type, in this case RN-D1. The extra line of color in Figure 5 is found just below the right tip of the right-hand medallion; in Figure 6 it is just above the same area. It is interesting to note that all of the “sundogs” occurring below the imprint are found on checks whose numbers end in 3 or 8. All of those occurring above the imprint are found on those ending in 4 or 9.

There have been several explanations offered for “sundog” varieties, including plate slippage. It this

were indeed the case, why do they appear consistently at the same location on the plate? Also of interest is the fact that these varieties are almost never identical. They tend to vary slightly from check to check. Perhaps somebody knowledgeable in the printing methods used on these items, or well-versed in lithography in general might be able to put forth a theory.

Our next unusual underprint is the RN-E4 found in Figures 7 and 8. It appears on a check form of the Second National Bank of New Haven, Connecticut. Although much notice has been taken of plate breaks at the lower right and left corners of the E imprints, even to inclusion in the Scott catalog listings, I know of no mention being made in the literature of a plate break at the *middle* of the lower border of this type. I have two three-up sheets in my collection, and have seen several more, all with this variety in the central



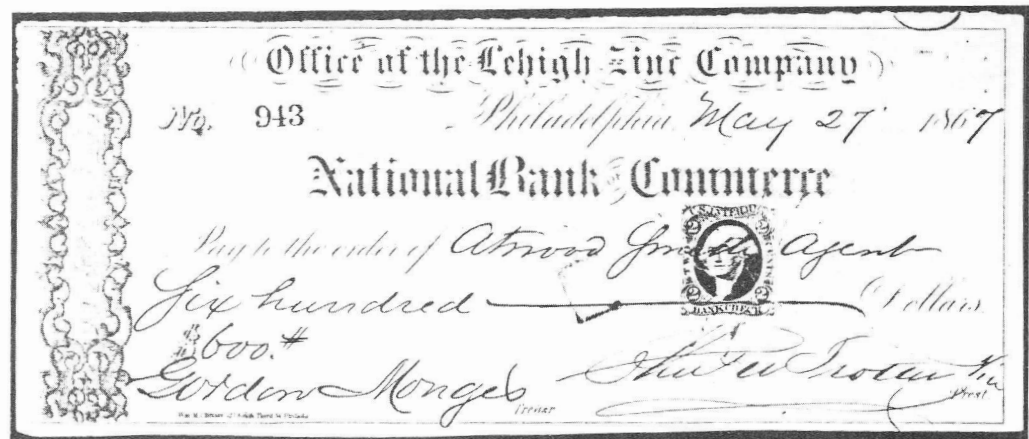
1, PRINTERS

Figure 8. A close-up of the plate flaw at the bottom of the imprint.

subject. It is surely a constant break, but the question of whether it occurs on any other check forms remains to be answered.

Our final fiscal flaw appears in Figure 9. This is the elusive RN-I1 on a check used by the Lehigh Zinc Company, drawn on the National bank of Commerce

Figure 9. RN-I1 on a check used by the Lehigh Zinc Company, drawn on the National Bank of Commerce in Philadelphia. An extra bracket of color appears to the left of the imprint.



of Philadelphia. This exact item was illustrated on page 76 of the 1983 Congress Book in Kimber Wald's article, but no mention was made of the interesting "I" that appears in the same ink as the imprint, just to its left. This will most likely turn out to be another printing freak of some sort, but only if a search of other examples of this check form produces negative results, can one feel confident in that conclusion.

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The American Revenue Association

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

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

Elizabeth Blake 4741, 185 Haight St, San Francisco, CA 94102, by Secretary. Collector/dealer—collects Indian states and Egypt, deals all foreign.

Francis M Frankowski 4740, 320 Deb Lane, Warminster, PA 18974, by Richard Friedberg. Precanceled proprietaries and telegraphs.

N P Hoffman 4743, Box 2007, Tyler, TX 75710, by Secretary. Documentary.

Harry E Jones 4736, Box 50, Murrieta, CA 92326, by Lawrence L Winum. US documentary and proprietary, esp. 1898.

Gary Loob 4737, 39818 San Moreno Ct, Fremont, CA 94539, by Ronald Leshner. US revs mint and used.

Richard Martin 4742, 561 Sam Love Rd, Rocky Face, GA 30740, by Secretary. "All."

Mekeel's Weekly Stamp News 4735, Box 5050, White Plains, NY 10602, by Kenneth Trettin. Exchange NDP.

Stephen L Mulholland 4733, 1528 E 4th St, Duluth, MN 55812, by Ronald Leshner. All US.

Ted Steefel 4734, 1090 Chestnut St, San Francisco, CA 94109, by John Steefel. All US.

David J. Thomas 4738, 109 Champlain Ct, North East, MD 21901, by Ronald Leshner. Collector/dealer—all foreign and US government revs.

Steve Wood 4739, 4204 S. Howell Ave, Milwaukee, WI 53207, by Ronald Leshner. Dealer, Steve Wood's Stamp Shop—revs of Hong Kong, India and Germany.

Highest membership number assigned on this report is 4743.

New Members

Numbers 4718-4725

Application for Reinstatement

R Leonard Carroll, Jr, MD 1236, Box 1350,

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Central Representatives: Kenneth Trettin

Western Representatives: Richard Riley

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

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Sales Circuit Manager—Foreign and catalogues: Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705.

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

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

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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, Chickusa-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 President.)

Jamestown, TN 38556, by; Michael Aldrich. All US revs.

Resigned

R Bruce Beck	Henry L Hosmer
Phillip R Beutel	Milo S James
J Frank Braceland	Patricia A Kaufmann
Paul Brenner	Joseph P Maley
Louise P Cavanaugh	Charles H Miller
Barry Fomberstein	Warren H Moore
Richard L Gage	William T Norris
Richarl L Horowitz	Peter K Oppenheim

Membership Summary

Previous membership total	1492
Applications for membership	11
Application for reinstatement	1
Resigned	-16
Current membership total	1488

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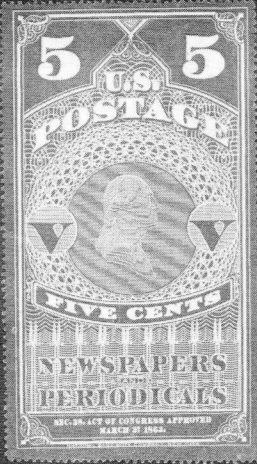
50 different \$2.50; 100 \$6.25; 200 \$25.00; 300 \$40.00; 500 \$80.00 & 700 \$179.00. Please add \$1.00 for P & H. MI residents add 4% sales tax. Why send duplicate orders when Ajax can supply you with stamps in the US Regular issues, Airmails, B.O.B., US Possessions, Postal Stationery, Revenues, Canada, Ghana, Monaco, Britihs & French including Antarctic, Luxembourg, Monaco, UN, Cuba & German States. For a price list send 65¢ SASE. Price list shipped free with all orders.

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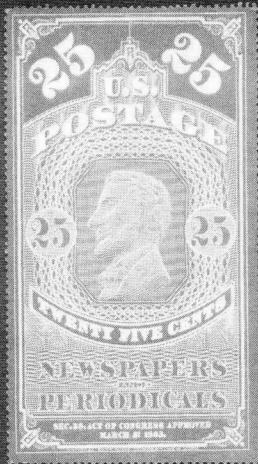
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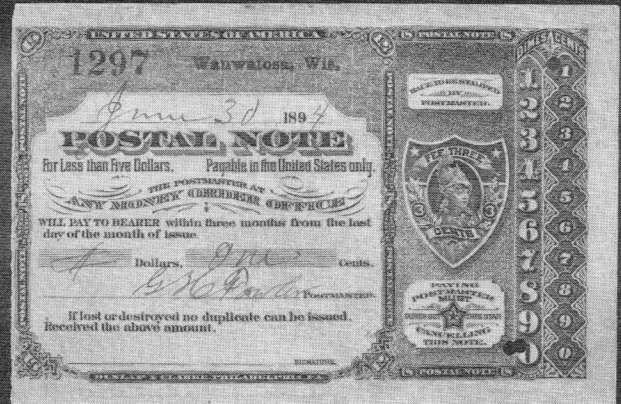
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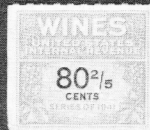
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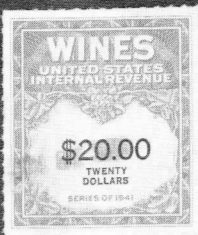
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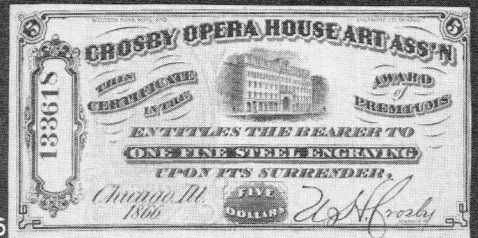
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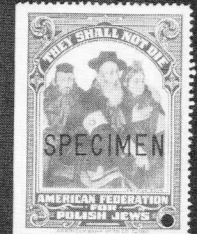
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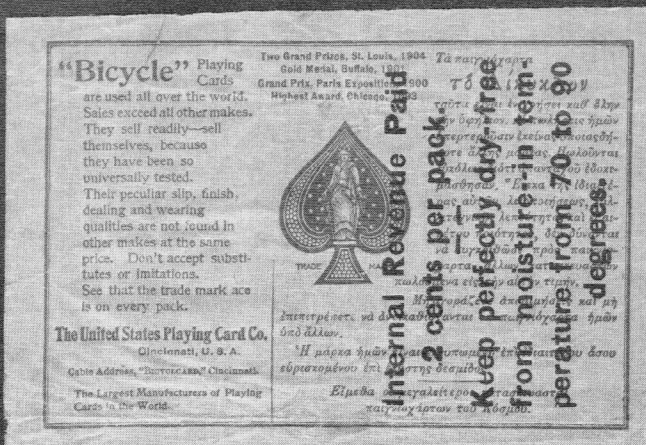
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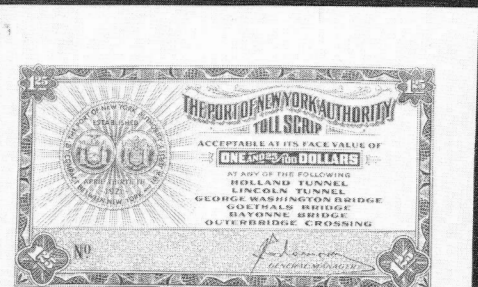
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151

ERIC JACKSON

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MAIL AUCTION #50

CLOSING DATE: April 3, 1990

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 PR1* VF light crease PHOTO	150.00
2	PR2b* F short perfs	75.00
3	PR3* VF PHOTO	70.00
4	PR5* VG short perfs	60.00
5	PR106 F thin spot	35.00
6	PR107* F-VF thin PHOTO	235.00
7	PR108 F crease PHOTO	65.00
8	PR113 unused, no gum, F thin spot, tone spot, PHOTO	775.00
9	POSTAL NOTE, VF PHOTO	-----
10	REVENUE ESSAY Loewenberg Decalomania, violet, perf 12, (Turner 42b), F-VF	3.00+
11	R22d VG	35.00
12	R33c x 2 on a promissory note issued in Galveston, TX, May 1, 1868, F-VF	-----
13	R55d F	15.00
14	R152a First National Bank, Lake City, Colorado, check, Oct. 1, 1877, VF	-----
15	R163p* plate # block of 10, F, small tear in selvage	-----
16	R228 x 4, 20¢, 50¢ x 2 Franklin heads on scrap or parcel wrapper from Moundsville, WV, the revenues paying the parcel post tax, F	-----
17	R249 F-VF perfin	7.00
18	R733* plate block of 4, VF	15.00
19	Documentary meter VF PHOTO	-----
20	R821r on back of Swift Headache Powders envelope, VF	-----
21	RE162 VF few wrinkles PHOTO	70.00
22	RE193* F-VF corner crease	3.75
23	RE194* F corner crease PHOTO	100.00
24	RF14 F PHOTO	70.00
25	PLAYING CARD FLOOR TAX WRAPPER 2¢ Bicycle card, cut square of printed portion, F-VF PHOTO	-----
26	same, "Internal Revenue Paid/7 cents per pack," on manila, 4½" x 3¼" cut square, F-VF	-----
27	RG21 VF	30.00
28	RJ4a* VF straight edge	9.00
29	RJA10* F	4.50
30	RJA11* F-VF	17.50
31	RJA12* F	7.50
32	RJA13* F straight edge	11.00
33	RJA15* F PHOTO	35.00
34	RJA35* F PHOTO	25.00
35	RJA39* F-VF	3.00
36	RJA60b F	20.00
37	RJA66b* F	15.00
38	RJA69a F-VF thin	10.00
39	RJA70b F clipped, creases, thin spots PHOTO	140.00
40	RJA77 VF usual crease	5.00
41	RK1 F-VF straight edge, short perf	27.50
42	RK15 VF straight edge PHOTO	50.00
43	RK19 F-VF embossed cancel	3.00
44	RK20 F-VF embossed cancel	10.00
45	RK21 F corner crease	17.50
46	RK24 F straight edge, embossed cancel	8.50
47	RK27 F-VF	12.50
48	RK28 VG straight edge	32.50
49	RK30 F embossed cancel	9.00
50	RK33 VG thin spot, straight edge	30.00
51	RL6 F-VF	25.00
52	STAMPED PAPER ESSAY 2¢ blue (Turner 232) VF PHOTO	-----
53	RN-B17 Tallant & Co, Bankers, San Francisco, CA check, VF	10.00
54	RN-C1* Hudicker & Gahagan, German American Bank, NY check, VF	5.00
55	RN-C2* Timothy C. Holton, Mercantile National Bank, NY check, VF	30.00
56	RN-C5 Meyers & Alley, Ocean National Bank, NY check, VF	20.00

57	RN-D7* German Bank, St. Louis, MO check, clipped at left	20.00
58	RN-D7 National Webster Bank, Boston, MA check, VF	7.50
59	RN-G1 Miners' Exchange Bank, Leadville, CO check, VF	-----
60	RN-G1a Manville & McCarthy, Leadville, CO draft, VF	35.00
61	RN-G3* German American Bank, NY check F	100.00
62	RN-J4* Philadelphia National Bank, PA check, F-VF	10.00
63	RN-L6* A. C. Bauer, Farmers' Bank, Liverpool PA check, VF	15.00
64	RN-K11 R. M. DeFrance, First National Bank, Mercer, PA check VF	150.00
65	RN-L5* Fidelity Insurance, Trust & Safe Deposit Co., Philadelphia check, VF	12.50
66	RN-P5 Crosby Opera House Art Ass'n. ticket, F-VF PHOTO	35.00
67	RV5* F-VF straight edge	11.00
68	RV17* VF straight edge	12.50
69	RV29* F straight edge	20.00
70	RV53* VF straight edge	8.00
71	BEER Priestler BSA lower left corner sheet margins, F wrinkles	6.50
72	CIGARS TC315 F-VF perfin	6.00
73	TC361 Specimen ovpt, F	-----
74	TC396a F-VF perfin	3.50
75	SNUFF SPECIMEN TES3, 3a vertical pair, the bottom stamp being the error, F-VF margin tear, PHOTO	67.50
76	TOBACCO TF334 F small faults	1.00
77	TF421 F-VF punch cancel	1.80
78	TF428 VF	2.25
79	TF430 F-VF cut cancel	9.00
80	TF909 VG thin	5.50
81	TOBACCO OR SNUFF FOR IMMEDIATE EXPORTATION Series of 1883, VF punched remainder	-----
82	HYDROMETER LABEL Series of 1877 F-VF PHOTO	-----
83	-Series of 1885 F small surface scrape	-----
84	-Series of 1889a F-VF PHOTO	-----
85	-Series of 1889b F-VF faulty	-----
86	-Series of 1889d F bit of wax on face, PHOTO	-----
87	-Series of 1889b F-VF couple surface scrapes	-----
88	-Series of 1901b F-VF tiny scrape PHOTO	-----
89	-Series of 1945M, several scrapes, staple holes	-----
90	SPECIAL TAX STAMP FORERUNNER, 1867, tax on Eating House, pitiful condition, mounted by tape to card	-----
91	SPECIAL TAX STAMPS Dealer in Manufactured Tobacco 1876, F-VF tack hole, crease	-----
92	Dealer in Tobacco 1916 F-VF, one coupon	-----
93	Retail Liquor Dealer 1932, F-VF tack holes	-----
94	-1935 two coupons, F-VF tack holes, creased	-----
95	Retail Dealer in Fermented Liquors 1933 two coupons, VF tack holes	-----
96	Manufacturer, Distributor, Etc. of Opium, Etc. 1915 twelve coupons, VF crease, stain	-----
97	-1918 twelve coupons, F-VF creases	-----
98	-1919 twelve coupons, F creases, tears	-----
99	Practitioner Dispensing Opium, Etc. 1931, VF creased	-----
100	Retail Dealer in Opium, Etc. 1932, VF tack holes	-----
101	-1933 six coupons, VF tack holes	-----
102	Retail Dealer in Uncolored Oleomargarine 1947, F, toned	-----
103	-1950, VF tape stains on corners	-----
104	Owner of Automobile for Hire 1922 \$10, F creases	-----
105	Coin Operated Gaming Devices 1944, coupons clipped	-----
106	Wagering 1952 seven coupons, VF creases	-----

108	PRESCRIPTION BLANK-NATIONAL PROHIBITION ACT, "C", F-VF	-----
109	-same, "D", F-VF	-----
110	-same, "E" mint original & duplicate, VF with stubs	-----
111	FEDERAL FUEL ADMINISTRATION 3G1-4*, F thins	29.00
112	USDA PERMIT TO MARKET ONE CASK GUM SPIRITS TURPENTINE, VF	-----
113	USDA PERMIT TO MARKET ONE WOODEN BARREL GUM ROSIN, VF	-----
114	CUSTOMS SERVICE Stamp for Imported Distilled Spirits, Series of 1933, VF staple holes	-----
115	-Stamp for Imported Wine and Malt Liquors, Series of 1935, VF	-----
116	CALIFORNIA 1857-61 Insurance stamps, 37 diff unused, some creases	-----
117	MONTANA Hubbard L59 with Specimen ovpt, VF	-----
118	VIRGINIA Dia F crease, embossed cancel breaks paper	5.00+
119	MAINE printed Dog License for use in Hebron, 1900, VF crease	-----
120	USA Revenue lot of over 50 misc incl STS, state revenues, documents, etc., ECV \$25-50	-----
121	HAWAII R2 F-VF embossed cancel, crease	7.50
122	R3 F-VF	5.00
123	R5 VF crease	25.00
124	R8 F embossed cancel	30.00
125	R10 F pinhole, light crease PHOTO	175.00
126	R11 F short perf	4.00
127	R12* F-VF	37.50
128	PUERTO RICO 1936 Documentary 1¢ F mint	-----
129	-10¢ F-VF	-----
130	-25¢ F-VF crease	-----
131	CHESUNCOOK LAKE TOURISTS DESPATCH 1¢ green, F-VF gum creases PHOTO	-----
132	-2¢ brown, F-VF gum creases PHOTO	-----
133	-5¢ blue, F no gum PHOTO	-----
134	COLLEGE STAMPS Eastman National Business College, 2¢ red, F PHOTO	-----
135	-10¢ red, VG thin	-----
136	-E.B.C. Postage 3¢ blue, F-VF perf faults PHOTO	-----
137	-Musgrove's Evening Business College 20¢ red, F faults PHOTO	-----
138	-Musgrove's National Business College 2¢ mint, F-VF	-----
139	-3¢ mint, F-VF straight edge	-----
140	BANK SAVINGS STAMPS Rhode Island Penny Provident Society 5¢ red, F-VF	-----
141	-10¢ blue, F	-----
142	-25¢ green, VF PHOTO	-----
143	-50¢ brown, F	-----
144	-R.I. Installment Mortgage Co., F mint PHOTO	-----
145	-Stamp Savings Society 5¢ purple, F-VF	-----
146	-10¢ yellow, F	-----
147	-25¢ green, F short perfs	-----
148	-50¢ orange, F PHOTO	-----
149	WELLS FARGO & CO. EXPRESS FRANK 1907 pane of two, VF PHOTO	-----
150	NEW YORK TELEPHONE CO. & NEW YORK & NEW JERSEY TELEPHONE CO. message coupons, pane of two, VF	-----
151	PORT OF NEW YORK AUTHORITY TOLL SCRIP \$1.25 brown plate proof, VF PHOTO	-----

The following 14 lots are all American Bank Note Co. Specimens. Each item has either a handstamp or printed "Specimen" and the customary punched hole.

152	Norwegian Relief, VF PHOTO	-----
153	American Federation of Polish Jews, four different colors, VF couple small faults, PHOTO	-----
154	Roerich Museum, 2 diff, blue & red, VF PHOTO	-----
155	Lutheran Home Finding Society, F-VF	-----
156	Spirits by Rossville, VF PHOTO	-----
157	International Institute for Advancement of Travel, Inc., 50¢ orange (eng) and \$3.50 blue (litho) Travel Stamps, VF PHOTO	-----
158	Eaton's Fine Letter Papers, complete set of ten, VF few small faults PHOTO	-----
159	American Olympic Committee, 1940 games, set of four colors, VF PHOTO	-----
160	A.F.L.A. Amateur Fencers, set of four colors, VF PHOTO	-----
161	Coty perfume labels, 2 diff sizes, VF PHOTO	-----
162	Lutheran Home Finding Society, VF	-----
163	Economy Grocery Stores, VF PHOTO	-----
164	Greek War Relief Assoc., five diff, 25¢ -\$5, VF PHOTO	-----
165	Calvert's Custom Blended, VF PHOTO	-----
166	WWII Patriotic labels, 27 diff, F-VF few flts	-----
167	National Assoc. of Commerce & Labor, 2¢ brown	-----
168	Philatelic Truck souvenir sheet, F-VF crease	-----
169	Trading Stamps, accum. of a couple hundred	-----

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

World Revenue Exchange—In exchange for your selection of 500 different world revenues, I will send you 600. I can take up to 3,500 different (for which I will send 4,200). Send to Paulo Barata, Rua Ricardo Jorge, 9/2/E, 1700 Lisboa, Portugal. •763•

Wanted: Information about the Independent Postal System of America (IPSA) and its stamp issues. Scott A McClung, 512 Rita Drive, Odenton, MD 21113. •764•

Wanted by Collector: Old stock and bond certificates. Henry Hinck, 10800 Lakeview, Hayden, ID 83835. •765•

For Sale: First Issue horizontal used pairs. Lovely examples of R45, R46 imperf, R48 imperf, R50, R57, R60 imperf and R62 part perf (vertical); 1990 Scott ranges from \$35 to \$100. SASE brings photocopies of all seven, detailed description, individual prices, and a lot price. Doug Swisher, Box 52701, Jacksonville, FL 32201. (904) 448-6214. •766•

Taxpays & Beer stamps. Am in the process of breaking up a large holding of these most interesting U.S. revenue stamps. Great cross-section. Your want (or "have") lists are welcomed and solicited. Please

let me know how I might assist. Gene R. Gauthier, P.O. Box 2548, Oshkosh, WI 54903. Wanted to buy: Collections and accumulations of U.S. revenues. •767•

Puerto Rico revenues: Collection of 377 stamps and 2 slave documents (1871) including Spanish Antilles (50), 1894-97 Giro (35), Receipts & Accounts, 1894-96 Sello (10), Testaments, telegraph stamps

(Hiscocks CV £284.00), municipals including Arecibo (5), Mayaguez (3), Guayama & San Juan with beer, wine, brandy & tobacco; 1901 I.R. strips (4) to 10¢; Boutwell/1934 wines (22) (Scott \$49.85), 1953-74 documentary & notaries (9) to \$1.00 (3) values mint. Items listed in Forbin catalog 176.70 Francs. Net Price: \$325.00. Donn Lueck, P.O. Box 11582, Phoenix, AZ 85061. •768•



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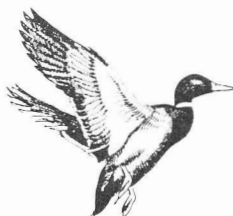
MNH	F-VH NH	XF NH	MNH	F-VH NH	XF NH
RW1	225.	460.	RW17-25 ea.	25.	40.
RW2	225.	425.	RW26	30.	45.
RW3	125.	175.	RW27-34 ea.	40.	55.
RW4	85.	115.	RW35-37 ea.	22.	35.
RW5	100.	200.	RW38	14.	22.
RW6-9 ea.	75.	115.	RW39-41 ea.	7.	10.
RW10-11 ea.	25.	45.	RW42-45 ea.	5.	5.
RW12-16 ea.	16.	25.	RW46-50 ea.	7.	7.
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Illinois 1978-81 ea.	65.	Ohio 1983-84 ea.	25.
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Iowa 1981	20.	Tennessee 1980 NR	300.
Florida 1979	110.	Tennessee 1982-83 ea.	25.
Missouri 1982	25.	Tennessee 1984	65.
Missouri 1983	25.		

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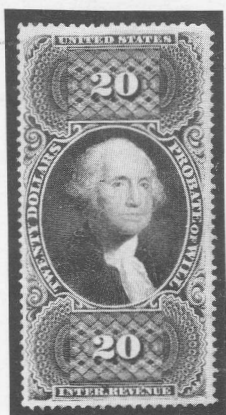
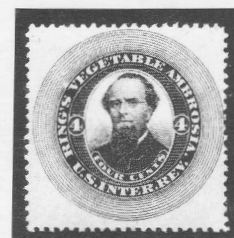
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