

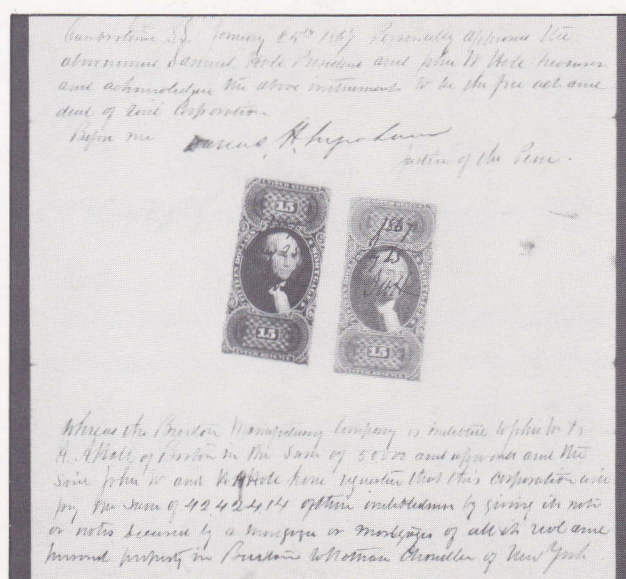


The American Revenuer

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The \$15 Mortgage Milky
Blue on document with a normal colored
stamp form a striking combination. More,
inside, page 88



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

APRIL, 1990

Volume 44, Number 4
Whole Number 424

ARA

ASDA

APS

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U.S. Revenue Auctions

From our April 7 sale:



Lot 388: R103a, Inverted Center, light HBC, good color, sm. margin thin & tear, Fine, nice example of a scarce invert\$1,300.00

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

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May 25, 26, 27
Rosemont O'Hare Expo Center
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NAPEX '90

June 1, 2, 3
Sheraton National Hotel
Arlington, Virginia

ASDA SPRING FAIR '90

June 8, 9, 10
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ARA

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The American Revenuer

The Journal of International Fiscal Philately

Volume 44, Number 4

April 1990

Whole Number 424

President's Column

Richard Friedberg, ARA President.

It's not too soon to make plans to attend the ARA's 1990 Convention, which will be held October 12-14, 1990, in conjunction with SESCAL at the Hyatt at Los Angeles Airport, Los Angeles, California. Convention housing will be available at the Hyatt at the rate of \$70 per night, either for a single or for a double. If you would like to share a room with another ARA member, you can write to my attention and I will put you in touch with another member who is looking for a roommate.

Hotel reservations for this special rate must be received prior to September 12, 1990; hence, you should contact me prior to September 1, 1990. You can use the reservation card on page 26 of the February issue of TAR or telephone your reservation to the number given. When telephoning reservations be sure to mention SESCAL as this is a special rate.

The ARA has not met in the west since 1986, when we met at ARIPEX in Phoenix. We were scheduled to meet in California last year, but the show was canceled and we had to find another site. Our schedule was re-arranged a bit so that we could get to the west coast, although a year later.

If you reside in the west, you should consider attending our 1990 convention. If you would like

additional information, please contact me (312 Chestnut St., Meadville, PA 16335). I know that frame space is being reserved. At this writing about 30% of the reserved revenue frames are taken. If you plan to exhibit you should write very soon to SESCAL General Chairman, 3459 Township, Santa Susana, CA 93063 or telephone 805-526-3122. You have until June first to enter an exhibit or until space is no longer available. After June first, unused reserved revenue frames will be made available for other classes of exhibits.

Elsewhere in this issue you will find a notice for the upcoming elections of offices and three board members. Petitions are available from Secretary Bruce Miller, and anybody interested in serving the ARA is encouraged to get a petition.

Finally, TAR editor Ken Trettin informs me that he still has on hand a good supply of W.V. Comb's *The Second Federal Issue 1801-1802*, which the ARA published last year. The publication of this book was funded through a special publication fund, and as we sell copies of the book, we replenish the fund. If you have been planning to purchase a copy of this excellent study of our very early revenues, order it now and help your society with its publications fund.

THE AMERICAN REVENUER

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

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1990 by The American Revenue Association.

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

Closing Date: June 20, 1990

ARA Auction Rules

These rules apply to the ARA auction in this issue.

1. Only ARA members in good standing are eligible to participate in the auction.
2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.
3. Bids should be in even dollar amounts only. All lots sold to the highest bidder at a slight advance over the next higher bid. A 10% buyers premium will be added to all successful bids. Bidding increments are as follows:

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5

\$200 and over by 5% over next higher bid

4. If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated value, whichever is lower.
5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids, the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed to the buyer, \$1.50 minimum.
12. Make all checks payable to "The American Revenue Association."
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.

14. A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA auctions will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot.
15. Mail bids to: ARA Auction, Box 577, Garrett Park, MD 20896.

The closing date for submitting material to the next ARA auction (Number 40) is August 1. Material is urgently needed for this auction as there is none currently on hand.

ARA Auction No. 39
Closing Date: June 20, 1990
ARA Auctions, P.O. Box 577
Garrett Park, MD 20896

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

Name _____

Address _____

City, State, Zip _____

ARA # _____ Phone _____

(Phone # is for use by the Auction Manager and will be kept confidential)

Lot #	Bid	Lot #	Bid
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[illegible]

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

ARA Auction 39/ Closing Date: June 20, 1990

SCOTT-LISTED REVENUES

Catalogue Value (CV) from 1990 Scott Specialized. All stamps are used and first-three issues have manuscript (MS) cancels unless otherwise stated.

401	R41a	4 good margins; HS ccl; VF	40.00
402	R45a	4 good margins, VF	15.00
403	R51a	3 good marg, close B; tiny thin; HS; F/VF	60.00
404	R72a	3 good margins, in at B; pen ccl; F	50.00
405	R82a	4 good to large margins; 2 mm tear; VF app.	75.00
406	R65b	Centered; 1 mm T and B margins; 4/5/64 HS ccl; VF (ph)	80.00
407	R39c	2 margins; F	12.00
408	R59c	3 stamps, 1 from each of the 3 positions (nos. 26,42,43) of Scott-listed diagonal plate scratch; clear examples	37.50
409	R73c	2 margins, close at T; HS and filled in punch ccl; VG/F	100.00
410	R74c	3 margins; light MS; 1 mm tear; F (ph)	125.00
411	R76c	4 margins; light MS; VF, nice stamp	27.50
412	R76c	3 copies; 2 w/perf faults and one space filler	82.50
413	R77c	Centered; 2 tiny pin holes; VF appearance	45.00
414	R79c	3 margins, tiny thin; HS; F	85.00
415	R90c	3 margins, tiny pin hole; F	70.00
416	R93c	2 copies; both w/3 margins; one w/small scrape, other w/perf faults; F appearance	40.00
417	R97c	3 close margins; F (ph)	100.00
418	R100d	Silk paper; 3 margins, 1871 ms; F/VF (ph)	125.00



406 410



417 418

- 419 722 1st issue singles in an envelope; good variety; clean group; CV \$385 ...EV \$110
 420 14 items on docs or pieces; all w/extra horiz or vert perfs; no wild perfs; CV \$14EV \$25

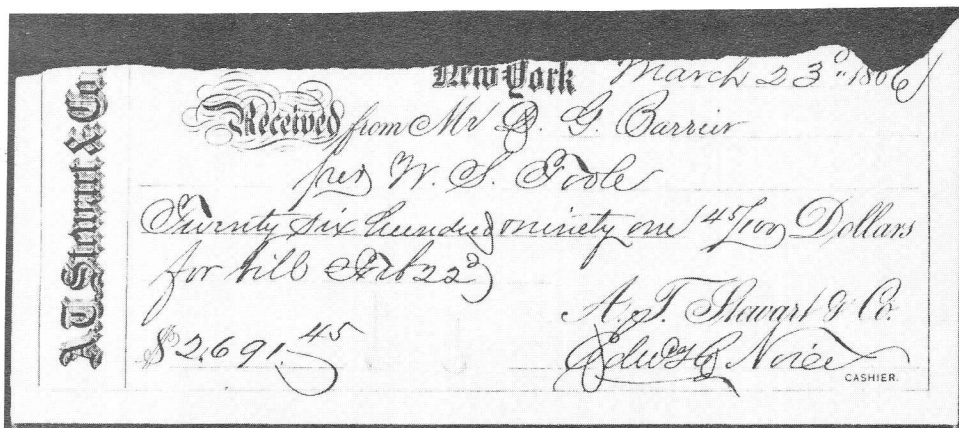
MULTIPLES

- 421 R27a Horiz pr, wide to just clear at LL; also vert pr, wide to just in a 2 places; clean .. 40.00
 422 R27b Vert pair, portion of another stamp at T, small fault in T stamp 15.00
 423 R30d Silk paper, horiz pair; extra row of perfs at bottom; faults caused by circular cut ccl; unlisted as a multiple, 2 singles CV 60.00
 424 R35e Ultramarine; vert pair; sound, F/VF 15.00
 425 R35e Ultramarine; horiz strip/3; sound, F 18.00+
 426 R38c Horiz pair, perfs touch T and L; faint wrinkle; bright and F 30.00
 427 R43c Bl/4; perfs in at L and B; scarce 40.00
 428 R66c Strip/4; bright color; sound and VF; CV \$12EV \$15
 429 Group of 14 first issue perf pairs or strips; no major faults; clean and F/VF 40.70
 430 R146 3 margins; touches L; HS; VF; pretty stamp 45.00
 431 R207 Plate No. Block/6; OGopen
 432 R257 4 margins, trace of cancel; F/VF 25.00
 433 R458/614 R458, R612 (cut ccl), R614; light bend; VF 21.00
 434 R505 VF 15.00
 435 R673-9 No cut ccls; F/VF 18.50
 436 R724-6 R726 w/small thin; fresh and F/VF 34.00
 437 R727-9 R728 w/perfin; fresh and F/VF 32.35
 438 RB4 3 margins, light soiling 12.50
 439 RB21/31 35 unused stamps; singles, pairs, blocks; OGopen
 440 RE81 Unused bl/4; fresh and F 80.00
 441 RF6a 3 margins; NYCC0/1915 (up); wrinkles; fresh 37.50
 442 RF9c Large margins; 10-4-1917 printed ccl, small internal tear; VF appearance 10.00
 443 RI1-13 Potato stamps, complete NH set; F/VF 43.40
 444 RJ11 4 margins; sound and F/VF 12.00
 445 RJA62b 3 margins; small closed tear; F appearance 25.00
 446 RJA63a 4 margins; EL&Co. 9/3/64 ccl; Some thins and adhesive stains on back; F appearance 60.00
 447 RK8 On piece; 3 margins; HS ccl 27.50
 448 Rk9 3 margins; very light HS ccl 20.00
 449 RK11 On piece; Lausanne, Switz. HS; also embossed ccl, SE right 45.00
 450 RK21 3 margins, SE bottom; London HS, fresh 17.50
 451 RL25 Centered; neatly closed tear at T; VF app. 25.00

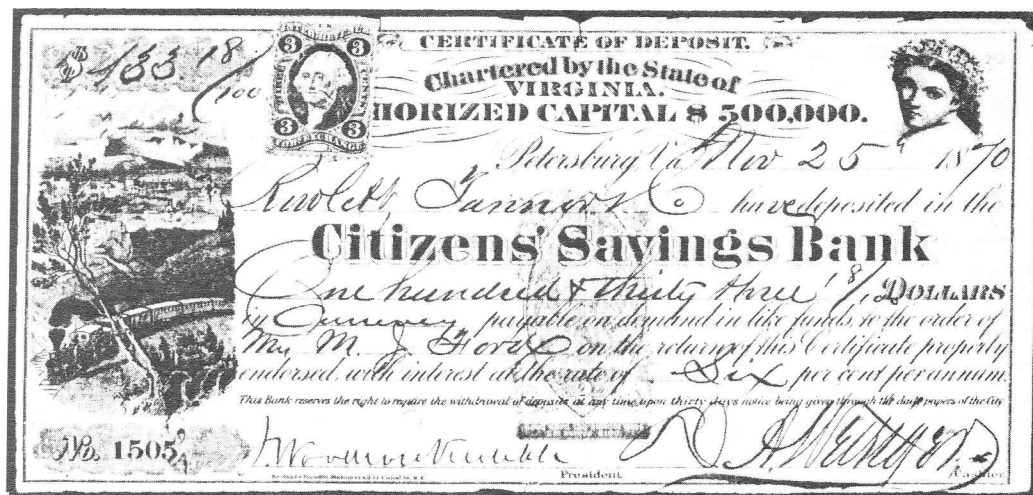
REVENUE STAMPED PAPER

RM's are promissory notes; estimated value on RN's from Castenholz where available, most RN's have the usual cut cancel

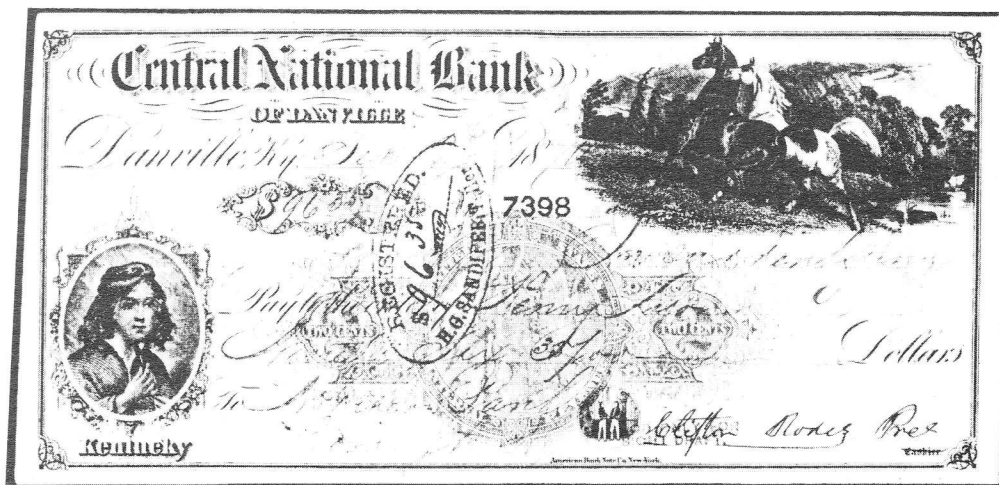
- 452 RM110-111 MA; 4 and 10c; both clear and F strikes 16.00



459



469



472

- 453 RM110-111 MA; 4 and 10c; both clear and F strikes; fold through 10c 16.00
- 454 RM261a Writing touches both imprints, fold thru one; F strikes 15.00
- 455 RM261b Writing touches both imprints; VF strikes 15.00
- 456 RM261b, RM263 is left half of doc. only; writing touches one imprint on each; F strikes 30.00
- 457 RM282b Fold through VF strike 27.50
- 458 RM575 Fold through F strike, embossed through 2

- 459 RN-A2 sheets; signed by Port Collector and naval officer; red Phila. customs handstamp 60.00
- 460 RN-B1 Top of document torn off; see (ph) 100.00
- 461 RN-B1 Unused generic receipt, Providence; Rlopen 1st NB, Chicago 6.00+
- 462 RN-B1,20 Receipts, 2 RN-B1, New York City; 1 RN-B20, Troy, NY open
- 463 RN-B3 NB of North America, NY; C. C. Parks; blue on red 20.00

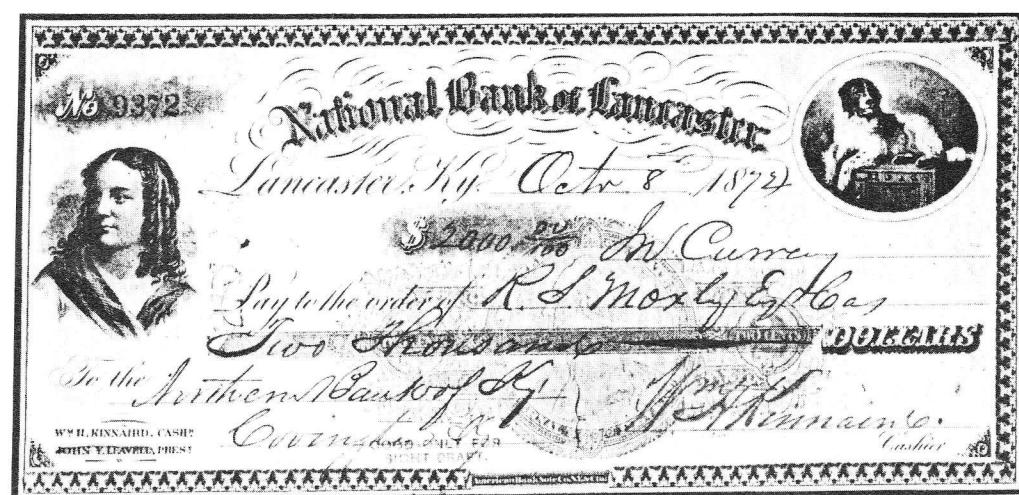


473



495

518 499



517

464	RN-B5	Similar to previous lot	25.00
465	RN-B5	Same as previous lot but blue on white	25.00
466	RN-B6	National Park Bank, NY, altered from American Exchange NB; Marsh & Co.	20.00
467	RN-B16	Tallant & Co., SF; brown on white	EV \$20
468	RN-B20	Receipt, Keith Bros., Caps, Hats & Furs, Chicago	EV \$5
469	RN-B24	Citizens SB; Petersburg, VA; with R16c added; small tears in top edge (ph)	60.00
470	RN-C5a	Merchants NB, NY; gold printing	17.50
471	RN-C9	Wallace & Henderson, Chicago; black on green with liberty vignette	EV \$45
472	RN-C9	Central NB; Danville, KY; beautiful vignette of horses (ph)	EV \$90
473	RN-C13	NB of Lancaster, KY; two vignettes (ph)	EV \$40
474	RN-C13	NB of Newport, NY	15.00
475	RN-G1	Peoples Bank, Phila., West Philadelphia Passenger Ry; large check, no vignette	open
476	RN-G1	First NB, Hopkinton, RI, eagle and female vignettes; ABNCo; pretty	EV \$10
477	RN-V4	Unused cut square from insurance policy, with redemption clau	EV \$25
478	RN-X5a	Pere Marquette Parlor Car Ticket; VF	15.00
479	12 diff RN's; all vignetted; couple by bank note companies		EV \$33
480	24 diff RN checks and drafts, 3 with vignettes; CV		\$60.85 EV \$45

MATCH AND MEDICINE

Most of these stamps have the normal M&M faults; they are, for the most part, decent appearing copies

481	RO4d/171c	RO4d, 132b, 133d, 136b, 163b, 171c; above average copies; Fine	30.50
482	RO12a	2 margins; short perf; F	40.00
483	RO23b	3 margins, light soiling; F	40.00
484	RO28a	3 margins, light soiling, short perf; F	20.00
485	RO47d	3 margins, touches R; fresh and F	15.00+
486	RO49a	Centered; wrinkled, rough perms	20.00
487	RO57c	Centered; VF	15.00
488	RO72d	3 margins; paper split running down side of stamp (on the back); looks F/VF	50.00

489	RO75d	3 margins; fresh and F/VF	25.00
490	RO80d	3 margins; thin; F	17.50
491	RO82c	3 margins; light thin; fresh and F	8.50
492	RO85b	2 margins; fresh and F	40.00
493	RO99d	4 wide margins; thin, 1 mm tear; F	35.00
494	RO100a	3 margins; thin, short perf	50.00
495	RO102a	2 margins, 2 mm tear, soiled; VG (ph)	110.00
496	RO111a	Several faults but fairly presentable; VG	65.00
497	RO126b	3 margins, thin, perf faults; F	20.00
498	RO126d	3 margins, corner crease ending in tear; F	30.00
499	RO131b	3 margins, thin; F (ph)	70.00
500	RO137a	3 margins, rounded corner; 2 tears; still F	45.00
501	RO141b	2 margins, good color; F	20.00
502	RO143a	3 margins, 2 mm tear; light soiling; VG/F	30.00
503	RO154a	2 margins; 1 mm tear; soiled, G/VG	80.00
504	RO164d	Centered; 2 mm tear; fresh and VF	40.00
505	RO167b	4 margins, SE top; fresh and VF	30.00
506	RO179d	4 margins, small thin, rough perms; F/VF	40.00
507	RO182a	3 margins; 2 mm tear, short perf; still F	60.00
508	RS4d	Faults; VG	35.00
509	RS9a/24a	RS9a,b,c,24a; VG copies; first 3 w/minor faults	18.00
510	RS16a	Repaired, pin hole UL corner off; VG	60.00
511	RS21a	4 margins, thin; VF	15.00
512	RS23a	3 margins, 3 mm tear, pulled perf; VG/F	15.00
513	RS23a/26a	RS23a,25a,26a; couple minor faults; F	25.00
514	RS25a/30a	RS25a,26a,29b(2),29d,30a; 26a and 30a with edge faults; clean group	22.50
515	RS37d	4 margins; couple neat repairs; fresh, VF	35.00
516	RS40a/42d	RS40a (rejoined), 40b, 42d (small stain); fine appearance	22.50
517	RS42a	3 margins, stain; VG/F (ph)	100.00
518	RS56d	3 margins, couple creases; fresh and	



525



529



526



528

		F (ph)	70.00				
519	RS58d	3 margins, pulled perf; F	15.00	540	RU6a	3 margins, piece out of R side; fresh, VG	30.00
520	RS61d	3 margins, 2 mm tear; F	75.00	541	RU10a	2 margins, 2 mm tear; F	50.00
521	RS70b	3 margins, stain, 2 mm tear; F/VF	75.00	542	RO2a/78a	RO2a, 7d, 9ab, 17d(3), 23a, 26d, 31b, 40b, 59a, 62d(2), 66b, 73d(2), 77b, 78a; RO59a (CV \$50) is a space filler	107.00
522	RS94a	3 margins, thin, short perf; F	15.00	543	RO4d/180a	19 stamps, mostly different; some w/small faults; clean group	39.90
523	RS107a	2 margins; sound and F	30.00	544	RO87b/133	RO87b, 92d, 99b, 109d, 110b, 112a, 119b, 122b, 123a, 125d, 128b, d, 132a(3), 133d; average M&M condition	62.00
524	RS107b	2 margins, large at R; sound and F	25.00	545	RO135b/172bd	RO135b, 126b, 140d, 148a, 152d, 158b, 160a, b, 161b, d, 163a, 168b, 171b, d, 172b, d; average M&M condition	44.00
525	RS128d	3 margins, large repaired tear, pin hole, rough perfs; F (ph)	125.00	546	RS9d/69a	RS9d, 25a, 27a, 28a, 29d, 35d, 40a, 50d, 51d, 60d, 63d, 64d, 69a; average M&M condition	56.00
526	RS149c	4 margins, small thin, crease; VF (ph)	65.00	547	RS33a/39d	13 stamps, duplication, some w/faults but generally above average	23.30
527	RS154d	Centered; rough perfs; sound and F/VF	20.00	548	RS74a/127d	RS74a, 75d, 81d, 92d, 95a, 96a, 97b, 98b, 103d, R105d, 108a, 109a, 111d, 114b, 115b, d, 116d, 118b, d, 119d, 122d, 127d; average M&M condition	96.00
528	RS159b	3 margins; some soiling; F (ph)	135.00	549	RS131d/198d	RS131d, 137b, 149b, 151d, 152b, 156d, 157d, 158d, 164ab, 166d, 167b, 187d, 194ab, 198d;	
529	RS169b	3 margins, sound and F (ph)	75.00				
530	RS173ib	4 margins, single stamp only; stained, VG	open				
531	RS184d	Centered; rough perfs; sound and F/VF	22.50				
532	RS189d	4 margins; thin, pin hole; fresh and F	20.00				
533	RS195a	3 margins, rounded corner; thins; F	12.50				
534	RS215d	Imperf margins in a couple of places; F	55.00				
535	RS243a	2 margins, thin, stained; VG/F	45.00				
536	RS263d	4 margins, thins, F	17.50				
537	RT25a	2 margins, fresh and F (ph)	60.00				
538	RT28d	2 decent margins, others close; fresh and F	45.00				
539	RU2a	4 margins; fresh and VF	50.00				



537

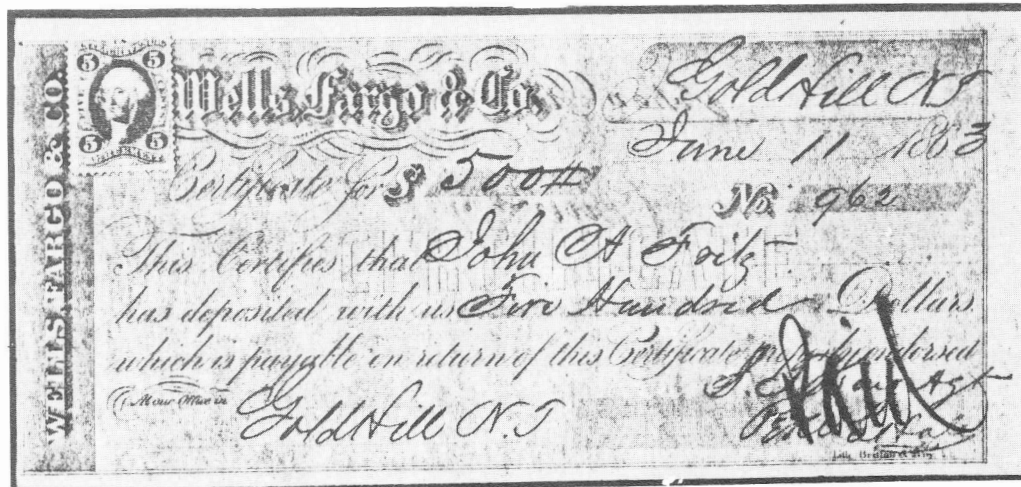
573

	average M&M condition	55.00
550	RS204d/239d RS204b, 206d, 208a, 109d, 212d, 213b, 214d, 217d, 220a, 221a, 229d, 230d, 239d; average M&M condition	53.00
551	RS251b/274a RS251b, 252d, 253d, 254d, 258d, 259d, 261d, 273d, 274a; average M&M condition	32.00
552	RW31-34 Each signed, on back of Iowa hunting and fishing licenses	21.00
553	RW44 Plate no. single; centered, OG, NH; VF	9.50
554	RW49 Plate block, centered, OG, NH, VF ..	55.00
555	RW50 Plate block, centered; OG, NH; VF ..	55.00
556	16T6 Telegraph stamp, couple corner creases and small thin; fresh and F ..	17.50

CANCELS

557	R10c SON HS, Moodys Mills, San Jose, stamp has two margins	open
558	R10c SON, First NB, Wilmington, DE; tough state for HS ccls; stamp has two margins	open

559	R10c 8 stamps, 7 w/HS (6 diff); mostly full strikes; mixed centering	48.00
560	R10c Milwaukee & St. Paul RR, Tolman M-12D; 1/4 of large cancel, sharp strike	open
561	R13c Fred'k Brown/Philadelphia; printed cancel (up); UL corner rounded (Beaumont type 1)	open
562	R51c Maine Central RR; Tolman M-22A, two full but a bit weak strikes	open
563	R52c 8 stamps w/HS ccls (6 diff); decent strikes, mixed centering	18.00
564	R82c 4 stamps w/diff. HS ccls; decent strikes, mixed centering	10.00
565	R5c/151 R5c,6c,15c,151 w/HS ccls; all good strikes but not all diff ccls; mostly R6c,15c; plus 30 more stamps with neat ms ccls	open
566	23 1st issue RR ccls incl bl/4 & pairs; many different; stamps CV \$35.50 EV \$55	
567	38 1st/3rd issue HS ccls; most SON; some banks, insurance, RR; stamps CV \$22.50	EV \$30



574

CA Redemption Value Stickers and Imprints

By Bruce Miller, ARA

California, along with several other states, has in recent years adopted a so-called "recycling law." This law requires a mandatory deposit on plastic and aluminum beverage containers for soft drinks and beer. Collected at the time of sale, this deposit is refundable only when the empty container is returned either to the point of sale or to a designated recycling facility.

The purpose of this deposit/redemption requirement is, of course, to reduce litter on roadsides, beaches, parks and other public places. (I'll confess that I haven't noticed any big improvement here in California since the law was passed, but perhaps with time I will.)

The law requires that the phrase "CA REDEMP-

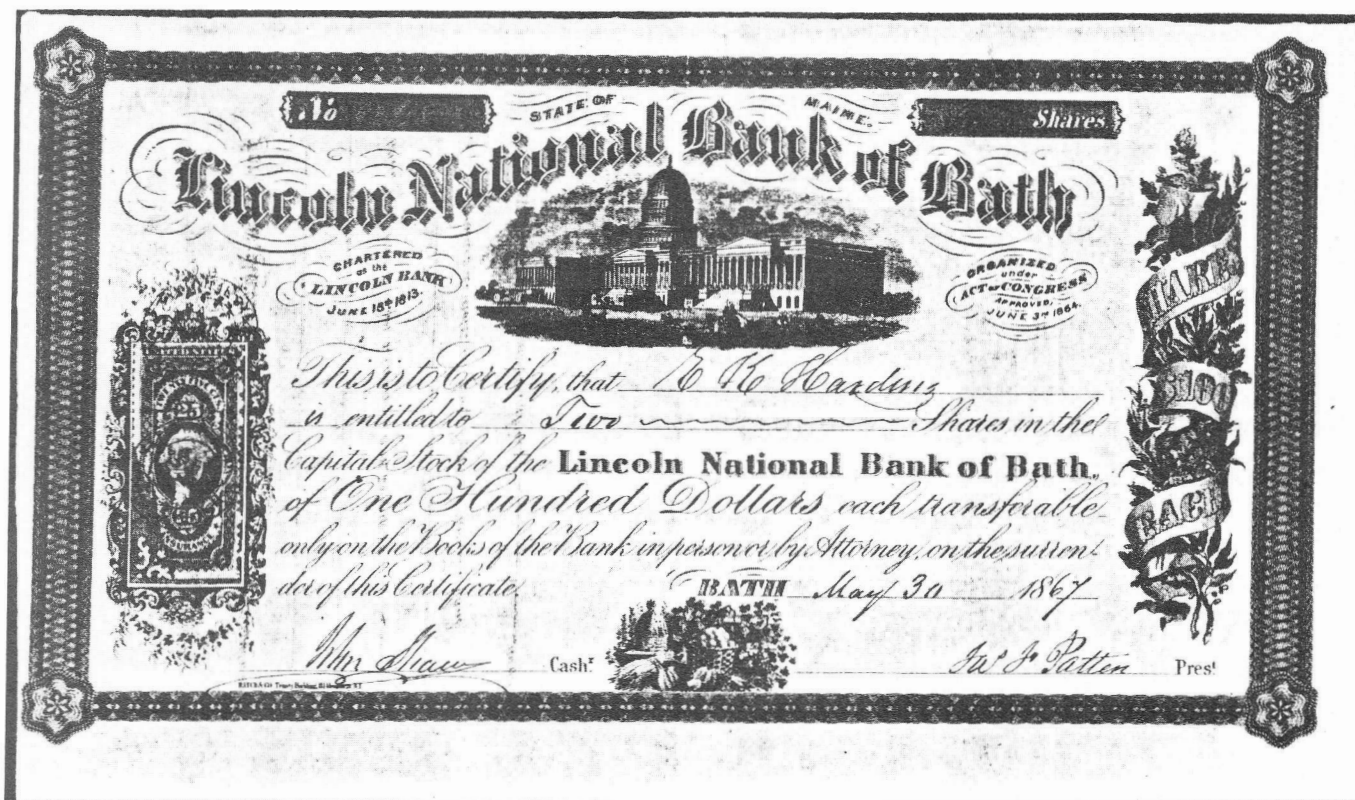


TION VALUE" appear on eligible containers, either included in the label, or affixed as a sticker. One of these stickers is illustrated here.

None of the imprints or stickers that I have seen so far expresses a denomination. Currently, the scale of redemption value is 2¢ for containers under 24 ounces, and 4¢ for containers 24 ounces or larger.

These stickers and imprints qualify as "fiscals" in two senses: they are mandated by law, and they carry an indication of value, albeit non-denominated.

And what the heck, here in sunny California you can chug-a-lug a sixpack and acquire six nice state fiscals for your collection!



593

- 568 200 battleships with HS ccls; mostly decent strikes; ccls are not all diff. open
- 569 9 battleships (8 RB's) w/printed ccls, diff companies; mixed centering, few faults open
- 570 RB1a 3 stamps w/printed cancels; Dr. Seth Arnold (type 1); J. P. Mills (type 2a); J. H. Howland (type 1); last 2 w/faults ... EV \$10

DOCUMENTS

- 571 R6c Tied to Adams Express, Cincinnati, May 1, 1865 receipt; light strike type AD-17B EV \$12
- 572 R15c Bill of Exch, Wells, Fargo & Co., SF; w/4c Calif. rev; HS; unusually nice copy EV \$40
- 573 R15c Bill of Exch, Wells, Fargo & Co., Salt Lake City, 12/14/68; small piece out of bottom, otherwise nice copy; HS ccl (ph) EV \$50
- 574 R23c Cert. of Deposit, Wells, Fargo & Co., Gold Hill, NV; 6/11/63, territorial usage; green printing (ph) EV \$60
- 575 R24c Cert. of Deposit, Agency of Bank of Calif, Gold Hill, NV, w/2c Nev. rev.; clear HS EV \$20
- 576 R44c Ins. policy, Merchants Ins. Co, Hartford; accompanied by two renewal receipts (R44c and R45c); all stamps w/ms ccls EV \$25
- 577 R164 On 24 checks Farmers Exchange Bank, San Bernardino, CA and 3 checks First NB, Los Angeles open
- 578 R164 On 11 checks Wells Fargo & Co.

579

580 R600

581 RH4

582

583

584

585

- Bank, Columbia, CA; signed by Thomas Conlin, last Wells Fargo agent in Columbia EV \$55
- 40 checks as above but without stamps, also signed by Conlin EV \$40
- Strip/3 on 1953 Warranty Deed, Little Rock, Arkansas 42.00+
- 2, each on a box; one box for Casino High Grade Cigarette Tubes; the other plain but containing about 200 cigarette tubes. "These cigarette tubes are made of finest quality FRENCH CIGARETTE PAPER with sanitary cotton filter tip. No paste is used." open
- 9 illustrated billheads w/1st issue revenues; incl. coffins, West India goods, stoves, etc. EV \$30
- 36 diff. billheads w/1st issue revenues; incl knitting needles, candles, oils, etc. EV \$65
- 8 drafts issued by the Santa Rita Ranch, Calif., 1880; vignette of bull's head; no stamps EV \$40
- 28 documents; including 23 checks w/RN-D1, F1 or G1 from Nassau Bank, NY and R85c on \$4000 promissory note from Portland, Maine; 4 documents without stamps EV \$35

RAILROAD DOCUMENTS

- 586 R6c Receipt, Pittsburgh, Fort Wayne and Chicago Railway; full strike Tolman P-10B HS open

- 587 R7a Check, Syracuse, Binghamton & NY RR; MS ccl (RR president).....open
 588 R9c/36c Stock cert; Union (changed from Marion) and Logansport RR (IN); 25c tax paid w/R9c, R19c and 2 R36c; eagle vignette; small piece out of topEV \$20
 589 R15c 2 checks; Northern NH RR with N-30 HS, Central RR of New Jersey with C-6G HS;open
 590 R44c Stock cert; Panama Rail Road; Tolman P-2 HS ccl; R112 on backEV \$40
 591 R44c Stock cert; Panama Rail Road; Tolman P-2B HS ccl; cut into top margin ...EV \$30
 592 Perth Amboy & Elizabethport RR (NJ); RR vignette; signed but not issued, no stampEV \$25

BANK STOCK CERTIFICATES

All have bank's hand-stamped cancel

- 593 R46c Lincoln NB, Bath, Maine; vignette of US Capitol; stamp defective (ph).....EV \$30
 594 R48c Peoples NB, Waterville, Maine; eagle vignette, ornate left panelEV \$30
 595 R48c Everett NB, Boston; two vignettes EV \$30
 596 R44c Troy City Bank (NY); no vignette...EV \$15
 597 R45c Rockland County Bank, Nyack NY; female vignette, ornate left panelEV \$30
 598 R48c First NB, Media, Pa; allegorical vignette, glue stains at leftEV \$20
 599 R44c Doylestown NB (PA); two vignettes; glue stains at L TAX PAIDS
 600 TA17 2 copies; each on outer box of "Between the Acts" cigarettesopen
 601 TG1 2 copies w/small faultsSpringer 4.50
 602 TG16A Torn in two but repairableSpringer 17.50

SPECIAL TAX STAMPS AND MISCELLANEOUS

- 603 STS; Retail Liquor Dealer; 194open
 604 STS; Manufacturer, Distributor, Etc. of Opium; 1915; all four couponsopen
 605 STS (2); Retail Liquor Dealer; Dealer in Manufactured Tobacco; punched remaindersopen
 606 Florida State Tax stamps; 450c stamps on back of 1959 promissory note; also sheet of 50 plus 3 singles of 15c stamp attached to 1983 Visa cash advance for \$5,300open
 607 Telegraph seals (no franking power); about 20 diff, mostly Western Unionopen
 608 Pane of 12 stamps of the National Letter Return Association, Chicago; also a booklet cover explaining these stampsopen
 609 2c vermilion Musgrove's National Business College stamp; bl/4; OG, NH, VFSpringer 14.00
 610 Trade cards; 31, diff. incl. compl. set of Boyd's Miniature Galvanic Batteryopen
 611 Trade cards; 16 diff, all early, M&M related; few with faults; colorfulEV \$55
 612 Small stockbook w/about 700 stamps including state tax stamps, (100 more or less), cinderallas, later documentaries; duplication.....EV \$15
 613 Stock sheet w/120 items, includes state tax stamps, cinderellas, telegraphs; fun lot.....EV \$30

FOREIGN REVENUES

- 614 Egypt; 67 diff. salt, tobacco, etc.open
 615 Japan; 1898 issue overprinted for offices in Manchuria; used on piece; fine but for cut ccl; extremely rare, unpriced in Japanese cataloguesEV \$50
 616 Sweden; 20 diff. Mortgage Control Stamps, 1919-1962; with HS cancelsopen
 617 Sweden; 59 1895 and 11 1967 documentary stamps; all diff. incl. paper and watermark varieties; clean lotopen
 618 Sweden; 27 1880 and 74 1909 Adjustments; Stampel #1; all diff. incl. paper and watermark varieties; clean lotopen

INDIAN STATES; CF - Court Fee; CV from KM catalogue

- 619 Cambay; KM51(2), 52(2), 54 (2), 54a. 102, 261, 264; CV \$360EV \$40
 620 Dhenkanal (Orissa); specialized collection; 25 stamps incl 6 unlisted; CV \$1350+EV \$175
 621 Dholpur; KM 271b, 272, 273 (4 cols), 274...bl/8 + 1 unlisted type; CV \$210+EV \$35
 622 Jath; CF Type 11, 1R (4 types); CV \$350 ...EV \$50
 623 Rajgarh; KM51, 54, 61, 63-68, 101, 121, 141, 200, 202, 208, 211, 214-15; CV \$1265EV \$100
 624 Sonepur (Orissa); KM75, 75a, 95, 111a-c, 112b-c, 113a, 116b, 163 + 2 unlisted types; CV \$8EV \$100
 625 Lots 619-624 as oneEV \$500

MORE INDIA MATERIAL

- 626 50 Hundies of post-independence periodEV \$40
 627 TB Seal Booklet of 100 seals; 1969-70EV \$25
 628 19 documents with KGV and KGVI CF stamps; values to R15; 40 stampsEV \$30
 629 Bharatpur; 1919-22 CF stamps; values to 2an; 135 stamps (dups); high CVEV \$100
 630 Bikaner; 35 HundiesEV \$20
 631 Bikaner; 10 share transfer docs each w/R10 rev.(KM475); plus 4 KGV 10R "special adhesives;" total CV \$600EV \$75
 632 Bikaner; 1909-19 and 1945-52 Talbana (process fee stamps); 100 stamps (dups)EV \$70
 633 Dhrangdhra; 120 CF stamps; dups; high CV ...EV \$65
 634 Jodhpur; 130 CF stamps (dups)EV \$15
 635 Palanpur; 200 CF stamps (dups); high CVEV \$150
 636 Bharatpur; stamp paper; 11 diff; values to R25EV \$25
 637 Bikaner (6), Jaisalmer (4); Dewas (4), Sikar (1); stamp papers; all differentEV \$30
 638 Dhami; 4 different stamp papersEV \$40
 639 Jaipur (3), Udaipur (16), Bundi (16), Jodhpur (13); different stamp papersEV \$65
 640 Keonthal; 3 different stamp papersEV \$30
 641 Khaniandhana; 4 different stamp papersEV \$50
 642 Kotah (1), Rojgarh (1), Alwar (5); diff. stamp papersEV \$20
 643 Koti; 2an stamp paper (10)EV \$25
 644 Radhanpur (2); Sirohi (2) stamp paper; all differentEV \$30
 645 Lots 626-644 as oneEV \$895

LITERATURE

- 646 United States Civil War Revenue Stamp Taxes, Mahler 1988, 348 pp; "A Compendium of Statutes, Decisions, Rulings and Correspondence Pertaining to the Documentary and Proprietary Taxes"; newEV \$50
 647 Springer's Catalogue of U.S. Taxpays, etc.; 2nd

648 Edition, 1963; cover slightly damagedopen
United States Revenue Stamps, Richardson,
undated, 64 pp plus plates; Collecting Seals and
Labels, Rabinovitz, 1983, 58 pp, signed; Washing-
ton State and Cities Revenue Catalog, 1973,

25 ppopen
649 Catalogue of the Adhesive Revenues of
Germany, 1979, Erler and Norton; printed in
German and Englishopen

Prices Realized ARA Auction No. 38

28	3311	8020	1036	135 ...14	157 ...60	181 ...21	1997	2326	2585
325	3520	8175	104 ...44	136 ...15	158 ...28	182 ...28	200 ...12	2337	259 ...10
425	406	82 ...150	105 ...50	137 ...15	159 ...85	183 ...11	201 ...30	2357	2616
525	427	8310	106 ...15	138 ...21	160 ...22	184 ...10	2025	2366	263 ...12
710	439	8419	108 ...50	139 ...18	1615	1855	203 ...13	2375	2649
1010	4512	859	1098	140 ...16	162 ...56	186 ...12	204 ...26	239 ...15	266 ...10
1116	529	86 ...110	111 ...27	141 ...10	163 ...28	187 ...10	2056	2405	269 ...10
1218	647	8718	112 ...22	142 ...13	1645	188 ...44	206 ...12	242 ...10	270 ...10
1412	6510	8826	113 ...50	143 ...15	168 ...44	189 ...28	207 ...30	243 ...12	274 ...14
1625	6710	8940	115 ...36	144 ...14	1709	190 ...40	208 ...30	2446	276 ...32
197	6936	9024	1169	145 ...18	171 ...36	191 ...30	2099	245 ...11	277 ...28
2240	7122	919	1179	146 ...20	172 ...25	192 ...25	2105	2486	279 ...10
238	7210	956	1189	147 ...12	174 ...18	193 ...34	2118	249 ...14	314 .310
249	7410	965	121 ...60	148 ...22	176 .145	194 ...12	212 ...26	251 ...22	315 .150
29 ...105	7616	976	122 ...54	149 ...44	177 ...14	195 ...14	213 ...14	252 ...24	316 ...18
308	77 ...110	1005	123 ...36	1516	178 ...14	196 ...10	2145	253 ...32	317 ...16
3118	7890	1016	124 ...15	1545	179 ...16	197 ...20	2158	255 ...22	318 ...22
3218	7910	1027	134 ...60	1566	180 ...14	198 .140	2318	256 ...56	

India

Airport Tax

by A.M. Mollah, ARA

Further to the notes published in these pages on the airport tax stamp of India (1989; 43:197), I am happy to report that the expected RS. 300 denomination has come into use recently. This value was issued to meet the revised tax of Rs. 300 per international passenger. Prior to the last government budget, this tax was Rs. 100. As reported last October, the RS. 300 tax was being collected by using strips of three Rs. 100 stamps.

The new stamp, illustrated here, is smaller in size. The stamp is printed in black with a background in pale green on the passenger segment of the stamp. In my earlier note, I stated that the complete stamp was divided into two halves. This is in error; the stamp is divided into three segments. The left-hand portion is kept by the clerk making the sale, the middle portion



is attached to the ticket jacket of the passenger, and the right-hand portion is attached to the coupon taken out by the airline upon boarding. There are five stamps per pane and several panes are bound together to form a book.

\$15 Mortgage Milky Blue Revisited

by Michael Mahler, ARA

Here is a deed for sale of the Bruxton Manufacturing Company of York, Maine, for \$30,000 on January 25, 1867. The \$30 stamp tax was paid with two copies of the \$15 Mortgage, one in the normal dark blue and the other in the Scott-listed milky blue. Both are canceled "1867 Jan 25 WBH" in the hand of company Treasurer William B. Hall. It seems appropriate and fortunate that no other stamps were required, for their presence could only have detracted from the striking contrast between these two.

The probability of finding both these stamps on a single document is truly infinitesimal. Even in its normal shade, the \$15 Mortgage is rare on document. This was impressed on me early in my collecting days, when I was fortunate enough to do some trading with the late George Turner. His collection was overflowing with expendable pieces I would have loved to swap for, but I was hard pressed to come up with much of significance for him until we realized that George, despite having enthusiastically collected revenue-stamped documents for about forty years, had none bearing the \$15 Mortgage, while I had been lucky enough to find two. This led to a trade for some pieces that are still among my favorites. One does not easily forget such an occurrence, and since then I have



Figure 1A. A close up of "The Blue Boys," a single copy each of a \$15 Mortgage normal blue and "Milky Blue" on the same document.

been careful to record the particulars of every document seen or heard of that bore this stamp. After fifteen years of intensive searching I can cite only seven examples with the perforated \$15 in its normal shade (also three with the imperf, and one with an ultramarine). The document at hand is the only one I have recorded bearing the \$15 milky blue, and the simultaneous presence of a \$15 dark blue is nothing less than a statistical miracle. Like the "Consul Klep" cover (bearing USA 1851 5¢ margin strip of three) or the "Pack strip" (of Brazil 1843 se-tenant 30 reis and 60 reis), this piece deserves to be celebrated with a distinctive name. My favorite is "the Blues Brothers," but since that seems to trendy, I propose "the Blue Boys," with apologies to Gainsborough.

What color is the \$15 Milky Blue?

This question is posed with tongue only slightly in cheek. Until this document piqued my interest, I knew nothing about the \$15 Mortgage milky blue except its listing by Scott, and began this investigation with a healthy skepticism as to whether the stamp on this piece was a true milky blue. However, several experienced dealers assured me that it must be, even without seeing it. Their argument was that



Figure 2A. An ultramarine blue 50¢ Conveyance (detail of Figure 2B).



Figure 2B. March 1870 draft executed in Baltimore bearing a 50¢ Conveyance in the ultramarine blue listed in the Boston Book. Some feel this is the First Issue shade best described as milky blue."

the \$15 Mortgage can be found in only three shades—dark blue, ultramarine and the so-called milky blue—all quite distinct with very little variation, and with virtually no possibility of mistaking one for another. The dark blue and ultramarine are unmistakable, so by process of elimination, to paraphrase one of these expert observers, "if you think it's a milky blue, it is." Moreover, all agreed that the color name *milky blue* was somewhat off the mark.

Describing colors is notoriously difficult, but in view of the complete lack of information in the literature on this stamp, an attempt at describing it seems justified. For this I have used four different systems of color identification, in order of their accessibility to philatelists. The first was the Stanley Gibbons Stamp Colour Key, which consists of 205 color samples. To my eye, the one most closely matching the \$15 Mortgage milky blue is *Turquoise-Blue*. The agreement would be improved with a bit less green and a bit more blue, but this match nicely illustrates the important fact that there is a strong component of green in the color of this stamp. For this and all other color comparisons, I used the area where the stamp color is purest, within the lettering panels.

I also utilized the Collectors Institute *Color Handbook* (1978), whose scheme of color classification is borrowed from the color printing industry, and based on the fact that any color can be reproduced with only four transparent overlays, in yellow, magenta, cyan (a bright blue) and black, with the intensity of each varied from 0% to 100% as required. Incidentally, I have seen this process applied in the production of stamp auction catalogs, and can vouch for its accuracy. In *The Color Handbook*, each color is identified by a string of four numbers separated by periods, specifying the intensities of yellow, magenta, cyan and black, respectively. Of the combinations given, I judged the best match with the \$15 milky blue to be 30.20.100.0, i.e. 30% yellow, 20% red and 100% cyan.

One problem with this system is that similar results can be achieved with somewhat dissimilar combinations for example, my second choice was 10.0.100.20. One would prefer that similar colors be clustered together on the four-dimensional matrix of combinations.

A more manageable underlying system is used in the *Methuen Handbook of Color* (third edition), which contains a three-dimensional array of 1266 illustrated colors. To discuss these intelligently, a digression is necessary. The colors are generated as follows: Four primary hues—yellow, red, blue and green—are used to generate 30 hues. Another way of



Figure 3. A horizontal strip of three 50¢ Conveyance in the normal shade of ultramarine.

Caveat to Readers!

Do not use these color reproductions as standards with which to compare your stamps! Compare the colors of one reproduction against that of the others, then compare the colors of your stamps against each other. Color differences between the reproductions should be similar to color differences between actual stamps.

Absolute color accuracy is impossible. The stamps were printed by intaglio with inks composed of ground mineral pigments. These reproductions are four color offset halftones that simulate different colors by mixing yellow, magenta, cyan and black.

The separations for these color pictures were made from the original documents in one shot. Proofs indicate that the milky blue and ultramarine blue are quite close while the normal ultramarines are a little yellowish.

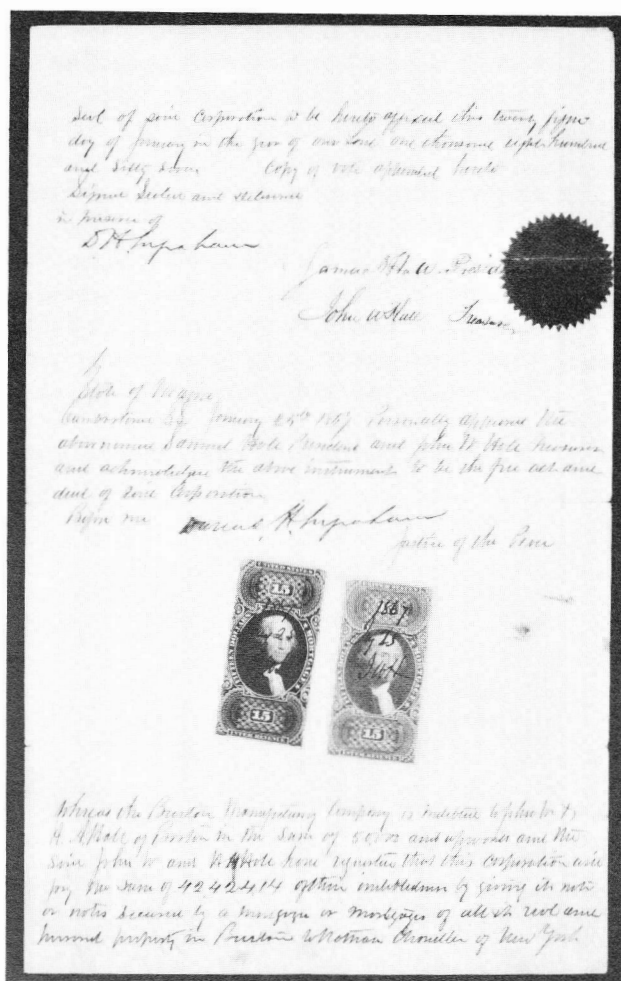


Figure 1B. An 1867 deed on which the \$30 tax was paid with two \$15 Mortgage stamps, one the normal dark blue and the other the Scott-listed milky blue.

expressing this is that a color circle is created which changes from yellow to red, to blue, to green, and back to yellow, in 30 steps. Incidentally, 19 of these are named, although this is not essential to the classification system. Each of the four primary hues encompasses from two to four unnamed sub-hues, and the others have mostly simple compound names such as greenish yellow, yellowish green, and the like. Each of these 30 hues is then used to generate a two-dimensional matrix of 48 colors, of varying *intensity* and *tone*. Each color sample is composed of dots of the pure hue, and intensity is defined by the area of the sample covered by the dots, from 100% (the pure hue) to 0% (white), in eight steps numbered in reverse order (i.e., from 8 to 1). Tone is varied by overprinting these eight colors with transparent gray inks, six different ranging from white to dark gray and labelled A through F, respectively. Each color is then specified by giving its hue, tone and intensity, for example 2A8, 26G3, and so on.

In addition to the on-document stamp shown above, I was able to borrow four more examples of the \$15 Mortgage milky blue from a friend, and we independently compared them to the Methuen colors, being careful to use the portion of the stamp where the color is purest. There was practically no variation or disagreement among our choices of the color samples most closely matching the stamps, the near-unanimous selection being Methuen 23E7. This match, while quite close, could be improved if a slightly greener hue and a slightly lower intensity were available, or equivalently, by interpolating to (23+) E(6.5). Sample 23E7 is one of dozens, ranging across four hues, to which the handbook assigns the generic name *grayish blue*, and is at the greenmost end of that spectrum. A bit more green would make it a subshade of turquoise; 24E7, one hue greenward, is named *grayish turquoise*. The stamp itself does have a somewhat "milky" appearance, but this appears to be due less to the ink color *per se* than to the fact that it is appreciably lighter in intensity and tone than the normal dark blue (which I see as Methuen 21F8 or 22F8), and to the large amount of white in the design in the form of engine-turned lathework, cross-hatching in the area surrounding the portrait, and so on.

Finally, I used (or attempted to use) the National Bureau of Standards (NBS) treatise, *Color* (1976), and the accompanying color charts of the ISCC (Inter-Society Color Council)-NBS. These are based on the Munsell system of color designation, which used three variables essentially similar to those of the Methuen handbook described above, but termed *hue*, *saturation* and *lightness*, the last two virtually identical to Methuen *intensity* and *tone*. An impressive array of experts cite this as the system of choice, the most scientific and detailed., a veritable Universal Color Language. Unfortunately, the 267 color samples in the ISCC-NBS charts are inadequate for most purposes (including those of this study), and while some excellent Munsell-keyed color arrays do exist, they are all quite expensive. R.H. White's *Color in Philately* (1978) provides a compromise, offering 604 color samples, but regrettably it is poorly suited to philatelic use, especially for stamps on document or cover. It should be obvious that the layout of any such color samples ought to allow them to be overlapped or abutted directly against the items for which a match is sought, with no border area intervening. For example, in the Gibbons color key and the Collectors Institute handbook, this is accomplished by circular holes cut in each sample. With the Methuen handbook, I was willing to cut pages from the book, and to cut away portions of the white borders adjoining the relevant samples.

By now the reader is presumably aware of the

difficulties in describing a color with mere words, but hopefully has a reasonable impression of the appearance of the \$15 Mortgage milky blue.

A Truer Milky Blue

There are a number of First Issue shades which appear to be more deserving of the name *milky blue* than the stamp we have been discussing. To my eye, the best choice would have been the typical shade of the 10¢ Proprietary. The Boston Book called this *pale blue*, and also lists a *dull blue*, which is itself quite "milky." Others have different choices. This was made clear to me by a friend who shall remain nameless, an eminently rational, skeptical and somewhat cynical long-time observer of the philatelic scene, who happens to own the reference collection of the late Robert Leard, a dedicated student of the First Issue for many years. In that collection was a page devoted to the 50¢ Conveyance ultramarine, and on it a stamp very different from the other, beneath which Leard had written "Milky Blue." I had to agree that one's preconception of that color was better satisfied by this stamp than by the \$15 shade discussed above, this one being a rich, pleasing pastel blue. My friend went further, proposing that Leard had used the term advisedly and that the \$15 Mortgage must exist in the same shade, and challenging me to prove otherwise. Now except for objects larger than, say, a small skyscraper and not easily overlooked, it is risky to claim on the basis of simple induction that something does not exist. Consider Bigfoot and the Abominable Snowman; one never knows when a counter example might appear. Nevertheless, I am confident my friend is wrong. After seeing his 50¢ stamp, I searched my collection and found two examples of it on document. I feel sure this is the so-called 50¢ Conveyance *ultramarine blue* listed by the Boston Book. It was commented on in "The Revenue Unit Column" of *The American Philatelist* in 1929 as follows: "He also sends a pair of the 50¢ Conveyance stamp in a milky sky blue color printed on soft thick paper. This is not the regular ultramarine color that the stamp usually appeared in. Most of you are familiar with this peculiar shade, it occurred only on a rather thick 'blotting paper' and appeared—from all the cancellations we have seen—in the early part of 1870." Leard's stamp bore a manuscript cancel dated February 26, 1870, and my two on document were dated November 24, 1869, and March 2, 1870; the former was used on an entry of goods document in Philadelphia, where the stamps were printed, which helps explain its early date. Another off-document example seen subsequently is dated January 5, 1870. This shade has the light but distinctive hint of purple characteristic of all ultramarines, and was evidently a late printing of the

50¢ Conveyance ultramarine. Its markedly richer hue, as compared with the rather pale and washed-out-looking appearance of the more common printing(s) of this stamp, was probably intentional on the part of Butler and Carpenter. According to the Boston Book, their letter of September 27, 1869, to Acting Commissioner Douglass states in regard to the ultramarines, "We have been making arrangements...to deepen the shade...."¹In any case, there can be little argument that the most appropriate name for this shade is not milky blue, milky sky blue, or anything else but ultramarine blue, both because of the historical precedent set by the Boston Book, and more importantly, because of the specific connotation of the term *ultramarine* in fiscal philately.

By now it should be clear that the \$15 Mortgage does not exist in the aforementioned shade—or to put it more cautiously, if it does, the editors of the Boston Book had never seen one. If they had, it is a reasonable assumption that they would have listed a \$15 Mortgage ultramarine blue, and we know they did not. Moreover, if one accepts the conclusion that the ultramarine blues were late printings of certain ultramarines, it follows that one would not expect the \$15 Mortgage to exist in ultramarine blue, for the pure ultramarines were presumably so little used that a subsequent printing was never necessary.

I showed four co-workers three documents (two illustrated here) bearing the \$15 Mortgage milky blue, the 50¢ Conveyance ultramarine blue, and the 10¢ Proprietary in its richer shade, and asked them to pick the one best described as milky blue. The consensus was that the 10¢ Proprietary was a clear first choice, followed by the \$15 Mortgage, then the 50¢ Conveyance. As a name for the \$15 shade, one of my friends suggested the delightfully appropriate "murky blue," which strikes me as just about perfect. It nicely evokes the color of the stamp, is certainly catchy, and perhaps best of all, would require Scott to

¹I note that one other stamp, the 10¢ Contract, is listed by the Boston Book in both ultramarine and ultramarine blue. The copies of this stamp available to me do show a rather wide range of shades, unlike the 2¢ Proprietary, 10¢ Foreign Exchange, 50¢ Surety Bond and \$15 Mortgage ultramarines, which are all quite uniform. These 10¢ Contract variants are certainly consistent with attempts "to deepen the shade," yet none I have seen quite matches the distinctive 50¢ Conveyance under discussion here; moreover, while I was able to convince myself that the 50¢ Conveyance ultramarines could be readily separated into only two discrete shades, the 10¢ Contract ultramarines seemed less cooperative.

change just two letters. Seriously, the description of this \$15 shade as milky blue is probably too well established for a formal change to be appropriate, but in my mind at least, it is already a *fait accompli*: “murky blue” it is!

When was the \$15 Milky Blue Used?

Thanks to a number of collectors and dealers, I was able to record the cancel dates on thirteen copies of the \$15 milky blue. The earliest was August 30, 1866; the latest, May 6, 1870; and the dates were distributed as follows: 1866 (5), 1867 (2), 1868 (2), 1869 (3), 1870 (1).² Given the predictably long “shelf life” of \$15 stamps (Mahler, 1988), a reasonable working hypothesis is that a single printing of milky blues was made in mid-1866. This color change, like the one from ultramarine to ultramarine blue discussed above, was probably intentional. The Boston Book states that “...the many shades of pale blue and ultramarine in which several of the stamps occur is not the result of accident, or carelessness in mixing the inks, as has been generally supposed, but...was intentional and done with a definite object.” (That object being to thwart attempts to wash and re-use the blue stamps., Except for the case of the ultramarines, the authors present no direct evidence to support their contention, but it seems reasonable to conclude that the archives of Butler and Carpenter (of which the Boston Book presents a sampling and distillation) did contain such evidence.³ There is in fact one other piece of evidence I am aware of that bears on this point, or at least appears to. Scott lists proofs of the \$15 Mortgage in both ultramarine and milky blue. It is difficult to imagine any purpose for striking such proofs except to test and/or record these colors, the die and plates having long since proven satisfactory. Such proofs in milky blue would thus constitute very strong evi-

²For future researchers wishing to extend these observations, the precise dates were: 1866 (August 30 and 31, the latter a pair, October 1, 13 and 15), 1867 (January 25, March 29), 1868 (one with only the month February clear, another with only the year clear), 1869 (March 26, May 1 and 10), 1870 (May 6; the year date unclear.

³What has happened to the material on which the Boston Book was based? I have heard mention of a number of binders, containing all that Toppan et al found useful in the archives, and presumably including much that does not appear in their book. Supposedly a copy went to the Smithsonian, and another was in the hands of Morton Joyce. If this material in fact exists, every attempt should be made to add it to the ARA library.

dence that the change to that color was fully intentional. More important, these proofs would be the best evidence of the true color of the \$15 milky blue. Finding a copy of this Scott-listed proof was thus an important objective in my research for this article. When I finally came face to face with one (or at least with what purported on excellent authority to be one, since it was part of an exhibit awarded an ARA Gold), it proved hugely disappointing. As I recall, its color was a rather dark blue, only slightly lighter than the typical dark blue shade of the \$15 Mortgage, without the prominent components of green and gray of the “murky blue” stamp described above. If what I saw was indeed the Scott-listed “milky blue” proof, it should be immediately de-listed, or have its name changed.

Why is the \$15 Mortgage Milky Blue Listed by Scott?

The First Issues abound in color varieties, but except for the ultramarines, the \$15 Mortgage milky blue is the only shade accorded a Scott listing.⁴ It is natural to wonder why, and I can think of some plausible explanations. This is a large, high value, relatively rare stamp, not, say, some piddling 5¢, 10¢ or 50¢ value. The variety is highly noticeable, being one of only three distinct colors in which the basic stamp occurs, unlike, for example some 50¢ shades very similar to the \$15 milky blue which go virtually unnoticed because these stamps exist in a wide range of other shades as well, so that the distinction between shades is blurred, or the \$2.50 Inland Exchange, which also comes in a fine array of colors, but none really strikingly different from its nearest neighbors. Finally, the precedent set by the Boston Book in naming and listing the \$15 milky blue is certainly important, and it seems to me absolutely crucial that the name chosen then was a catchy one. If Toppan, Deats and Holland had called this shade, say, “light greenish blue,” it would almost certainly not be listed today by Scott. In support of this argument, consider the \$50 U.S.I.R. The Boston Book lists pale green and dark green shades, which are as unlike each other as the \$15 Mortgage milky blue and dark blue, yet the \$50 is listed in Scott only in green. One cannot help wondering whether a more memorable name would have motivated a separate Scott listing for the \$50 pale green. The situation here is admittedly slightly more complicated than for the \$15, since

⁴On the philatelic time scale, this listing is a relatively recent one. A check of the catalogs available to me shows it to have been added some time between 1957 and 1972.

the Boston Book lists the \$50 in a total of four shades (the other being blue green and yellow green), but I don't think this materially affects my conjecture.

None of the above is intended to suggest that Scott's listing of the \$15 Mortgage milky blue is not justified. On the contrary, as the document featured here beautifully illustrates, this is a highly noticeable variety that deserves to be recognized. Given the task of picking the single most distinctive First Issue color variety, it would probably be the best choice. Essentially, this is what Scott has done. Considering, though, how much the enjoyment of First Issue philately is heightened by an understanding and appreciation of its color variations, it is only regrettable that a great many more shades are not listed by Scott, just as is done for postage stamps.

As a final word, I would like to thank all the collectors and dealers who have contributed data or observations during the course of this study.

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Argentina's federal stamp tax

Argentina continues to use a federal documentary stamp tax with tax required on most documents coming under federal jurisdiction. While they have been in use well over a century, basic questions still arise regarding their use. ARA member David Stivison has submitted a copy of a recent article from *International Business Lawyer* (1990 January; 18:1) regarding a recent case concerning their usage.

In Argentina it is common practice to include a promissory note along with loan agreements. These promissory notes make available to the creditors easier collection procedures in the event of default by the borrower. For some time there has been the

question if the law requires tax stamps to be affixed to both the loan agreement and the note. On June 6, 1989, the National Commercial Court of Appeals decided in the case *Sánchez Gandolfi, Mario v Marano, Tomás J*, that having the loan agreement itself paid the tax, it was "absurd and excessive" to requirement the payment of a double tax by having to stamp the promissory notes as well. Thus, the loan transaction was considered as a single instrument for tax purposes, in this instance disregarding the law governing the individual existence of the note and the independence and autonomy given such notes.

The Check Collector—February 1990

The February 1990 issue of *The Check Collector* contains a number of articles of interest to revenue stamp collectors. These include "Some Interesting Bills of Exchange" by Ed Lipson (an article to be continued illustrating both stamped bills of exchange and bills on stamped revenue paper) and "An Easy-to-miss Imprint Revenue Stamp" by Anthony DeVincent

which illustrates examples of checks on the RN-I type stamped paper. Additional articles deal with "American Mini-Checks," "Free Advertising?" "Francis E. Spinner and the Indian on the Mohawk Valley Bank Draft," "More Autographs on Checks" and "Just a Pile of Old Checks!"

(*Check Collector*—continued on page 97)

ARA Library Update

The following listing is supplemental the the ARA Library listing that accompanied the October 1986 issue of *The American Revenuer* and additional listings that appeared in May 1987 (41:91) and November-December 1987 (41:193). The items listed here are all available for loan to ARA members in accordance with the rules that appeared in the October 1986 Library Supplement. When requesting material from the library it is important that you fill out the request form completely and ligibly as the mailing label section is used to mail the material to you.

- A-29 **History of Oleomargarine Tax Stamps and Licenses in the United States**, C. Litchfield, 1988, Olearius Editions, B, 128pp., il.
- A-493 **2nd Federal Issue 1801-02**, W. V. Combs, 1988, B, 156pp., il.
- A-497 **Field Guide to Revenue Stamped Paper**, B. J. Castenholz, Castenholz and Sons, priced.
 - a. Part 1, The Western States, 1989, 80pp., il.
 - b. Part 2, The Southern States, 1989, 96pp., il.
 - c. Part 3, The Central States, 1989, 96pp., il.
- A-1133 **Adhesive Revenue Stamps of Hawaii; Their History and Use**, R. E. Burt, 1986, Hawaiian Phil. Soc., C, 114pp., il.
- A-1134 **Catalog of OHIO R5 Scratch Marks**, Merlin K. Malehorn, 1989, C, SB, 26pp., il.
- B-46 **Canadian Revenues**
 - a. Vol. 1; Federal Bill & Law Stamps, Zaluski, 1988, 138pp., il., SB
- C-25 **Great Britain Revenues**, European Philately 1, J. Barefoot Ltd.,
 - a. 1st edition, 1978, C, 172pp., il.
 - b. 3rd edition, 1989, C, 140pp., il.
- C-264 **The Court Fee and Revenue Stamps of the Princely States of India**, Adolph Koepel & Raymond D. Manners, The Fiscal Philatelic Foundation, Inc., 1983, B, 319pp., il.
 - a. Supplement, 1986, 196pp., il.
- D-14 **Benelux Revenues**, Belgium, Luxemburg & Netherlands, J. Barefoot, 1987, C, 88pp., il.
- D-49 **D. W. I. Revenue Stamped Paper & Adhesives**, T. McRee, Revised and Updated for D. W. I. Mails Chapter XIII, The Posthorn, 1987, 16pp., il.

- D-50 **Catalog of Scandinavian Revenue Stamps, Vol. II, Denmark**, P. Poulsen, Edited by P. A. Nelson, Scandinavian Phil. Lib., 1989, C, 94pp., il.
- D-51 **Scandinavia Revenues**, D.W.I., Denmark, Greenland, Iceland, Norway, Sweden, J. Barefoot, European Philately 14, 1988, C, 52pp., il.
- D-90 **French Colonies Revenues**, Abrams & Janton, Edited by D. Duston
 - a. Part I; North African Colonies, 1988, 129pp., il., SB
 - b. Part II; Sub-Sahara African Colonies, 1988, 166pp., il., SB
 - e. Part V; Misc. & Island Colonies, 1988, 98pp., il., SB
- D-115 **Revenue Stamps of German States**, Lundy, 1897, 18pp., photocopy, SB.

Monaco

- D-400 **Revenue Stamps of Monaco**, Abrams & Janton, Edited by D. Duston, 1988, 26pp., il., SB
- E-11 **Brazil Revenues, Federal, State & Municipal**, Barata, undated, C, 136pp., il., SB
- E-38 **The Revenue Stamps of Communist China 1929-55**, Wing Commander P. I. Padget, China Stamps
 - a. 1st Edition, 1981, 26pp., il.
 - b. 3rd Edition, 1986, 34pp., il.
- E-146 **Specialized Catalogue of Palestine and Israel Revenues**, W. Wallerstein, Mosden Trading Corp., 1987, C, 260pp., il.
- E-302 **Revenues of Ottoman Empire and Republic of Turkey**, William T. McDonald, 1990, C, SB, 266pp., il.
- F-249 **Revenue Miscellanea in Column Format**, E. R. Vanderhoof, Compiled by R. J. Riley, 120pp., photocopy, SB
- H-127 **Canada, Strike, Courier & Local Post**, Nitsui, 1983, 20pp., il.
- H-128 **Les Timbres De Fantaisie**, Chapier, 105pp., il., photocopy, SB
- H-129 **Hutt River Stamps**, Illustrated Price List, 1986-87, Yates, 248pp., il.
- H-130 **Index to the Cinderella Philatelist 1961-85 and to the Private Post 1977-85**, Crane, Cinderella Stamps Club, 1987, 130pp., il.
- H-131 **The Private Local Posts of Denmark**, Christensen and Ringstrom, 1974, Trelleborg Phil. Soc., 199pp., il.

Those Rare Coltrane Stamps

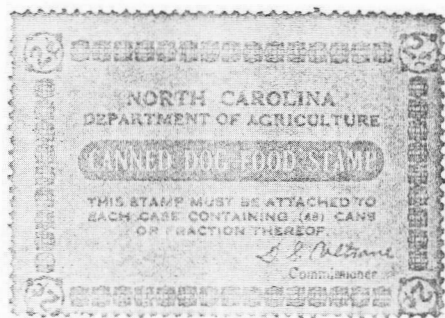


Figure 1. Two-cent Dog Food stamp on bright orange paper with Coltrane signature.

by Scott Troutman, ARA

In North Carolina the Commissioner of Agriculture is elected to four year terms. W. Kerr Scott was well into a popular third term when he died in February 1948, a term that would have expired at the end of 1948 (Cheney, 1975). The governor appointed D.S. Coltrane to fill the office for the remainder of Scott's term. Lou Ballentine was elected to the office in the fall elections and took over in January 1949.

When it comes to revenue stamps in North Carolina, the Commissioner of Agriculture is of prime importance as his signature appears on all the inspection stamps issued by the department of agriculture. These included, at the time, Dog Food, Feed Stuff, Fertilizer, Linseed Oil, Lime, and Vegetable and Flower Seed stamps. Though it is not known for certain, it appears that the decision was made to use the already prepared W. Kerr Scott stamps and to only print new stamps where existing stocks were insufficient to make it until a new commissioner was sworn in. As such, stamps with Coltrane's signature are much rarer than the average yearly issued revenue stamps.

Among the Dog Food stamps only a single two-cent orange variety is known. This is shown in Figure 1 and is DF5 in Hubbard's catalog. Two Feed Stuff stamps have appeared, the orange 5/16¢ and the black 1 1/4¢ stamp. The latter is shown in Figure 2. These are Hubbard catalog numbers F127 and F128.

No Fertilizer or Lime stamps are known with Coltrane's signature, though they may exist. However, a single five-cent black on light blue green paper Linseed Oil stamp is reported in the Hubbard catalog as LO30 under the heading "1970?" It would appear the year should be 1948.

The 1949 Vegetable and Flower Seed stamp is

known with both Coltrane's and Ballentine's signatures. Figure 3 shows the black on light yellow paper stamp with Lou Ballentine's signature.

Coltrane it should be noted, is still an active figure in North Carolina political circles, however, his service since 1949 has been in departments other than the Department of Agriculture. Hopefully, this article will clarify the dates associated with the stamps bearing his signature.

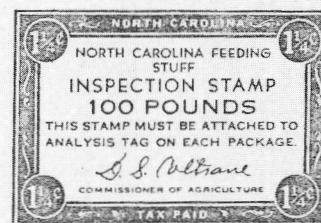


Figure 2. A 1949 Feed Stuff stamp with Coltrane signature.

References

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Cheney, J. L. Jr., editor. *North Carolina Government 1585-1974*. 1975.



Figure 3. A 1949 Vegetable and Flower Seed stamp with the signature of Lou Ballentine.

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.

Ken Bassett 4759, 502 Carson Rd, Ferguson, MO 63135, by Ronald E Leshner. US and Canada.

Carl F Cerco 4764, Box 1316, Clinton, MS 39060, by Richard Friedberg.

Thomas L Conti 4753, 600 Col. Dewees Rd, Wayne, PA 19087, by Eric Jackson. Italy, incl cols, states, cities; US revs and cinderellas.

George W Forby 4757, 12550 W Idaho Dr, Lakewood, CO 80228, by Secretary. Revs on photos and documents relating to family history and genealogy.

James L Katona 4763, Box 13726, Tampa, FL 33681, by Ronald E Leshner. Worldwide.

Richard Kwierin 4761, 1600 SE 15th St, Apt 501, Fort Lauderdale, FL 33316, by Eric Jackson. M&M, US R1-250.

Andre Carl Landre 4762, 1 Arcand, Sept-Iles, PQ G4R 4G2, Canada, By Secretary. Canada fed and Quebec province.

Walter T Malinowski, Jr 4758, 202 Canfield Ave, Warwick, RI 02886, by Eric Jackson. US and possessions, Trieste.

Irving A Nurik 4755, 54 Center St, Pompton Lakes, NJ 07442, by Ronald E Leshner. France.

Richard M Sitron 4754, 7720B-430 El Camino Real, Carlsbad, CA 92009, by Ronald E Leshner. US revs; cinderella labels (primarily US).

Ed Wengert, Jr 4756, 2105 S Simpson St, Philadelphia, PA 19142, by Ronald E Leshner. US revs.

Steven Zirinsky 4760, 220 W 71st St, New York, NY 10023, by Eric Jackson. Br. Empire, esp New Zealand revs and postal fiscals.

Highest membership number assigned on this report is 4764.

Board of Directors:

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

Vice President: Betty Walther, Box 250, Brooklyn, NY 11202.

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

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

Eastern Representatives: Peter Pierce and Brian Bleckwenn

Central Representatives: Kenneth Trettin

Western Representatives: Richard Riley

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.

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, 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.)

New Members

Numbers 4733-4743

Applications for Reinstatement

Tom Kassel 1955, Box 27166, Milwaukee, WI 53227, by Secretary. Dealer, Tom Kassel Stamps, Inc.

Brian H Peters 3068, Box 576, Shelburne, ON L0N 1S0, Canada, by Secretary. Collector/Dealer, B. Peters/Revenues-Canada.

Resigned

Larry Fish

Deceased

John L Needham

J R Richardson

Membership Summary

Previous membership total	1499
Applications for membership	12
Applications for reinstatement	2
Resigned	-1
Deceased	-2
Current membership total	1510

Call for ARA Nominations

Article 5 Section 6b of the ARA By-Laws provides that names be placed on the ARA ballot for election of ARA offices by one of two means. First, the Board of Directors shall recommend a slate of elected officers. Second, nominations may be by petition or petitions, signed by a total of not less than ten members in good standing.

This announcement must precede the preparation of the ballot by sixty days. In accordance with these provisions, the call for nominations is hereby made. Petition forms are available from the Secretary (701

S. First Ave, #332, Arcadia, CA 91006). All such forms must be completed and returned to the Secretary not later than July 23, 1990. The ballot will appear in the July-August issue of TAR.

The four officers (President, Vice-President, Secretary and Treasurer) will be up for re-election in addition to Eastern Representative Peter Pierce, Western Representative Richard Riley and the vacant Central Representative position held by the late Joseph Einstein.

ARA Regional Meet at Pittsburgh

There will be a regional meeting of the American Revenue Association at PITTPLEX '90, the annual stamp show of the Philatelic Society of Pittsburgh. The show runs November 3-4, 1990, and will be held at Robert Morris College, conveniently located five minutes from the Greater Pittsburgh International Airport and major highways.

This is a growing show, with 30+ dealers, and 1900 pages of competitive exhibits. Other societies at the show include the national convention of the Christ-

mas Philatelic Club and the Pennsylvania Postal History Society.

The ARA meeting will be held Saturday, November 3 at 12:30 and will include a program and revenue exhibits. Members interested in exhibiting can write the exhibition chairman, Richard Notman, 322 Jacunda Street, Pittsburgh, PA 15210. For more information regarding the meeting, contact Regis Hoffman, 2414 Sapling Street, Glenshaw, PA 15116.

Check Collector—continued from page 93

The Check Collector is published quarterly for the members of The American Society of Check Collectors. Dues are \$10 per year in the U.S.A. More information can be obtained from the editor and society president Robert A. Spence, Box 69, Boynton Beach, FL 33425. When writing regarding new or reinstated membership, please mention *The American Revenuer*.

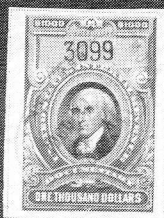
Back issues of The American Revenuer

Back issues of *The American Revenuer* from 1977 to the present and the 1978, 80, 82 and 84 Directories are available from the Editor with the exception of the following issues: Jan, Apr 1977; Jan 1978; Jan 1980; May, Jun 1981; Apr, Jul-Aug, Oct 1982. All issues and Directories are \$1.50 each, \$15.00 for the full year of 10 issues postpaid anywhere. Checks on U.S. banks or money orders in U.S. dollars please.

Kenneth Trettin, Editor TAR
Rockford, Iowa 50468-0056



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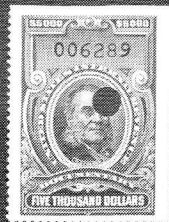
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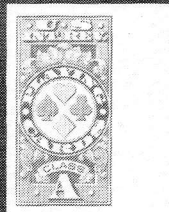
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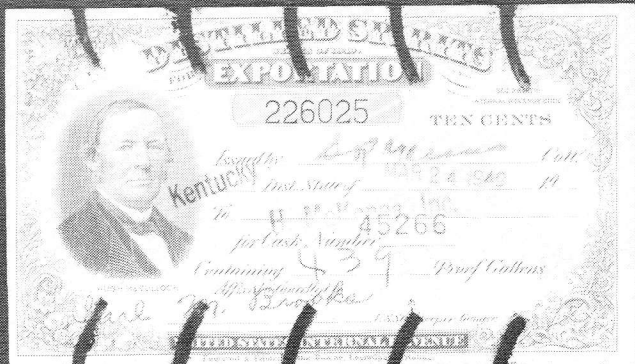
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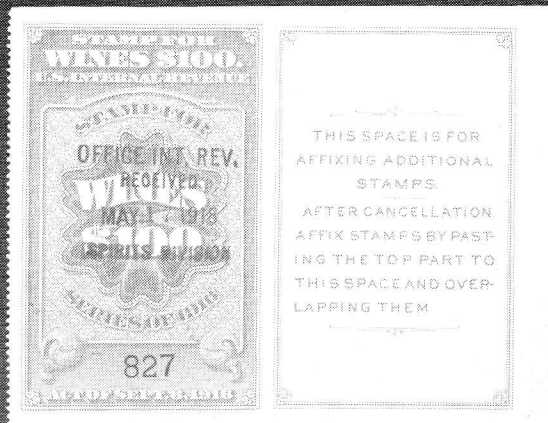
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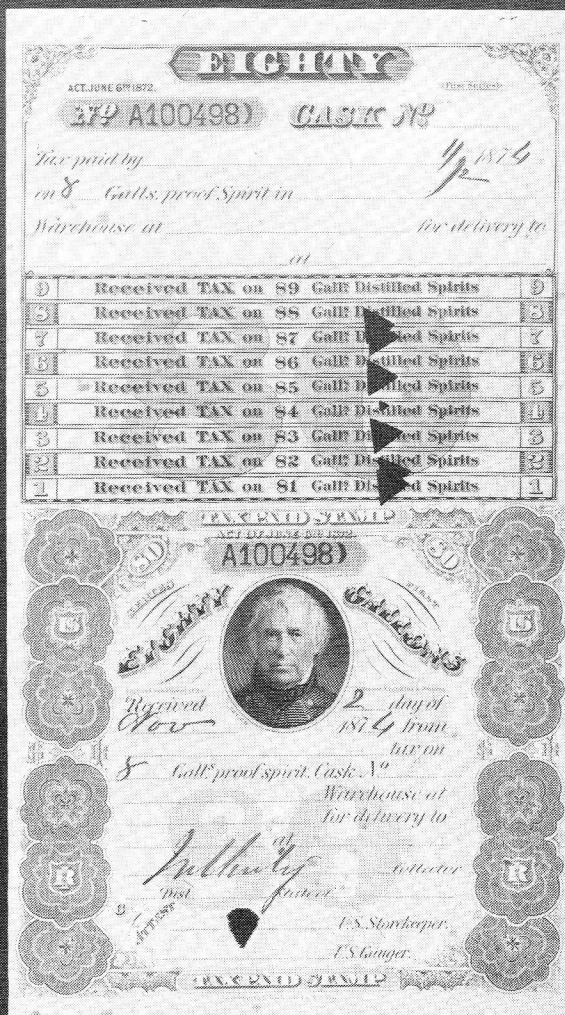
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ERIC JACKSON

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MAIL AUCTION #52

CLOSING DATE: June 29, 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	R160 F-VF staple holes PHOTO	55.00
2	R179 F-VF cut cancel, thin spot	16.00
3	R181 VF cut cancel, tiny margin tear PHOTO	90.00
4	R198 F-VF thin	20.00
5	R228 two examples used with two 2d and four 10d Washington/Franklin Heads on a parcel post tag, the revenues paying the tax on parcels during WWI, scarce item PHOTO	-----
6	R263 F	7.75
7	R277* VF straight edge at bottom	14.00
8	R290* sensitive ink, F straight edge at top	25.00
9	R293* F-VF PHOTO	37.50
10	R332 VF crease, tiny tear	42.50
11	R385 F-VF cut cancel, staple holes	37.50
12	R406 F cut cancel, staple holes	4.00
13	R530 VF crease	22.50
14	R532 VF embossed cancel PHOTO	35.00
15	R583 F	12.50
16	R601 F straight edge at top	40.00
17	R603 VG	45.00
18	R606 VG straight edge at top	40.00
19	R616 VF three small hole punch cancel	10.00
20	R649 VF punch cancel	22.50
21	R684 VF cut cancel, staple holes	18.00
22	R687 F cut cancel, staple holes PHOTO	110.00
23	R691 F	7.00
24	R692 F perfin	20.00
25	R701 F-VF perfin	15.00
26	R725 F-VF corner crease	7.00
27	R731 VF punch cancel PHOTO	60.00
28	R861 F-VF thin spot	37.50
29	RC26 VF straight edge at top	12.00
30	RD18 F-VF	15.00
31	RD19 F-VF	4.00
32	RD22 VF wrinkles	5.00
33	RD23 F cut cancel PHOTO	60.00
34	RD24 F-VF punch cancel	22.50
35	RD53 F-VF staple holes, straight edge	7.50
36	RD76 F-VF straight edge at bottom	21.00
37	RD160 F-VF staple holes	15.00
38	RD227 VF crease	25.00
39	RD311 VF cut cancel, crease PHOTO	375.00
40	RD353* VF straight edge at bottom	18.00
41	RE57 VF crease between stamp & tab	45.00
42	RE59 VF crease between stamp & tab PHOTO	125.00
43	RE105 VF varnish on face	13.00
44	RE184* F	27.50
45	RE192* F	12.50
46	RE198* VF	30.00
47	RF4 F few short perfs	27.50
48	RF5 variety used in Racine, WI, F usual creases, scuff on face has been colored in, with APS cert stating it is genuine PHOTO	600.00
49	RF9 black surcharge, VF usual crease	8.00
50	RF10a F-VF	25.00
51	RF11* VF right sheet margin, creases PHOTO	37.50
52	RF12 F-VF usual creases, sealed tear PHOTO	140.00
53	RF12c major thins	90.00
54	RF18 VG crease	32.50
55	RF24* F	8.50
56	RG16 VG straight edge at top	14.00
57	RG18 F straight edge at top	13.00
58	RG19 F	40.00
59	RG21 F-VF	30.00
60	RG26 VF staple holes PHOTO	50.00
61	RG37* F	11.00
62	RG38* F-VF	11.00
63	RG40* F-VF	12.50
64	RG41* F-VF	7.50
65	RG42* F-VF	12.50
66	RG43* F-VF	11.00
67	RG46* F-VF	20.00
68	RG47* VF	20.00

69	RG70* thin	25.00
70	RG123* VF short perf	45.00
71	RH3 used on empty envelope of cigarette tubes, VF	-----
72	RJ4a* F-VF straight edge at bottom	9.00
73	RJ11 F-VF	12.00
74	RJA11* F	17.50
75	RJA12* F thin spot	7.50
76	RJA13 F faults	10.00
77	RJA14* F-VF straight edge at bottom	9.00
78	RJA15* F-VF perf thins PHOTO	35.00
79	RJA19 F, McK. & R., Inc. printed cancel, light scuffing, creases	15.00
80	RJA35* VF thin spot	25.00
81	RJA35 counterfeit overprint, F	-----
82	RJA36* F crease	5.00
83	RJA41 F-VF	12.00
84	RJA42a F-VF	3.50
85	RJA49b F-VF creases	7.50
86	RJA50b* F	3.25+
87	RJA51d F faulty	9.00
88	RJA52a VF PHOTO	55.00
89	RJA52b* VF	3.00+
90	RJA54a VF bit of adhesive on face, thin	30.00
91	RJA55a VF small thin	50.00
92	RJA55b* VF	2.50+
93	RJA57b VF	15.00
94	RJA59c F	4.00
95	RJA60b VF	20.00
96	RJA61a VF thin	40.00
97	RJA62b* VF PHOTO	25.00+
98	RJA62b F-VF thin	25.00
99	RJA63b VF creases, small tear	20.00
100	RJA64b F	45.00
101	RJA65a VF small abrasion	12.50
102	RJA66b* VF	15.00+
103	RJA67a F-VF usual faults	15.00
104	RJA67b unwatermarked paper, VF small faults	15.00
105	RJA69a VF tiny margin tear	10.00
106	RJA71c F-VF	4.00
107	RJA76 F large thin PHOTO	50.00
108	RJA77 F-VF	5.00
109	RN-G3* German American Bank, New York, check F	100.00
110	RVB1-2* VF	55.00
111	RW2 used on Michigan Hunting & Trapping license, F-VF stamp is faulty	100.00
112	RW13 used on Michigan Resident Hunting license, F-VF	9.00
113	RW14 used on Michigan Resident Hunting license, F-VF	9.00
114	RW18 used on Michigan Resident Hunting license, F-VF	5.00
115	RY3* VF PHOTO	75.00
116	IMITATION SPARKLING WINE, Series of 1912, 1 Pint red with top sheet margin and plate #, 1 Quart blue with bottom sheet margin and engravers initials, both are creased and lightly soiled PHOTO ECV \$300-400	-----
117	DISTILLED SPIRITS Stamp for Stock on Hand, Series of 1868, VF unused remainder with ink smeared on face	-----
118	-Series of 1872 60 gallons green on violet silk paper, VF punched remainder	-----
119	-Series of 1872 80 gallons green on violet silk paper, VF punched remainder PHOTO	-----
120	-Series of 1878 40 gallons on green watermarked paper, VF punched remainder	-----
121	EXPORT DISTILLED SPIRITS Series of 1940 10d VF PHOTO	-----
122	WHOLESALE LIQUOR DEALERS STAMP Series of 1875, VF punched remainder	-----
123	-Series of 1878 5 gallons on green silk paper, VF punched remainder	-----
124	-Series of 1878 10 gallons on blue watermarked paper, VF punched remainder	-----

125	-Series of 1878 20 gallons on green silk paper, VF punched remainder	-----
127	BREWER'S PERMIT Series of 1872 on violet silk paper, VF unused	-----
128	INDUSTRIAL ALCOHOL TRANSFER STAMP, VF bit of varnish on face	-----
129	ALCOHOL WAREHOUSING STAMP case stamp, F	-----
130	DISTILLERY WAREHOUSE Series of 1878 on blue watermarked paper, VF punched remainder	-----
131	SPECIAL TAX STAMP Retail Liquor Dealer 1940 VF	-----
132	-1941 VF	-----
133	-1942 VF staple holes	-----
134	-1943 VF	-----
135	-1945 VF staple holes	-----
136	-1948 VF staple holes	-----
137	-1950 VF staple holes	-----
138	-Retail Dealer in Fermented Malt Liquor 1936 F staple holes, soiling	-----
139	-1937 VF	-----
140	-Coin-Operated Amusement Devices 1948 \$10 VF staple holes	-----
141	-Coin-Operated Devices 1952 \$600, F-VF staple holes, bit of toning	-----
142	-Coin-Operated Gaming Devices 1948 with coupons for seven devices and twelve months, F tack holes	-----
143	Accumulation of 200 or so common revenues including taxpays and states, ECV \$25	-----

PRINCELY STATES OF INDIA - Koepfel-Manners Catalogue

144	INDIA 3 bills of exchange with various India & Great Britain revenues, F ECV \$10	-----
145	Sample sheet for stationery with samples of crests for twelve different states, F-VF	-----
146	Mounted collection of 271 different court fee & revenues from 41 different states, ECV \$2,000	20,325.00
147	AKALOT 36 court fee stamps, 6 different, four to ten of each, ECV \$175	2,917.00
148	BAGHAL KM52; 54; 62 two examples, ECV \$45	425.00
149	BHADARVA KM101 x 23; 102 x 3; 103 x 6; 151 x 36; and 161 x 8, ECV \$250	4,320.00
150	CHARKARI KM51 x 17, ECV \$40.00	510.00
151	DHAMI KM100; 101; 104 x 4; 105 x 18; some on full documents, some faults, ECV \$200	3,530.00
152	DHENKANAL 56 court fee stamps, 5 different, 2 to 27 of each, ECV \$125	2,180.00
153	DHRANGADRA KM94 x 60; 96 x 20, ECV \$50	1,000.00
154	INDORE KM141 and 171, ten examples of each, ECV \$75	1,500.00
155	JAIPUR share transfer, KM607 x 10; 608 x 5, on one document, ECV \$25	225.00
156	JATH KM86, six examples, ECV \$40	420.00
157	JHALAWAR KM51 and 52, ten examples of each, ECV \$50	400.00
158	JHALAWAR KM302, ten examples, ECV \$15	100.00
159	KAGAL lot of 69 various court fee stamps, ECV \$175	3,325.00
160	KOLKAPUR lot of 138 various court fee stamps, ECV \$350	6,200.00
161	MADHAN type 5 court fee stamps, 1 an to 8 an, 22 various stamps, plus KM107, two examples, ECV \$150	2,010.00
162	MALPUR KM52 x 24; 53 x 12; 54 x 28; 56 x 4, ECV \$225	2,840.00
163	MAHLOG KM53 x 8; 55 x 2, ECV \$95	930.00
164	PHALTON KM11 x 9; 31 x 3; 34 x 3; 43 x 4; 44 x 6; 45 x 4, ECV \$100	1,040.00
165	PUDUKKOTTAI KM111 x 10, all on full documents, ECV \$35	250.00
166	RAMDURG KM101, ten examples, ECV \$65	750.00
167	REWA court fee stamps, 13 diff, one to thirty-two of each, total of 97, ECV \$100	1,301.00
168	SANGLI court fee stamps, 24 different, total of 105 stamps, ECV \$375	7,525.00
169	SIKKIM KM153 & 154; also unlisted 10 paise orange; 20 paise orange overprinted Revenue in black, all F-VF mint, ECV 50	85.00+
170	THEOG KM54, 106 and 125, all on documents, ECV \$50	370.00

MISCELLANEOUS FOREIGN

171	ALGERIA 1943 lottery tax stamp used on a ticket, ticket is faulty	-----
172	ARGENTINA-BUENOS AIRES 1877 Bill of Exchange plate proofs on india paper, 19 different, 3 Pesos-2000 Pesos, VF	-----
173	ARGENTINA-SANTA FE 1879 Documents card proofs 17 different in blue, red and green incl 3 tete-beche pair; also includes one hybrid die proof, F-VF tone spots	-----
174	BRAZIL tobacco tax stamps imprinted on the tinfoil wrapper, two different, VF	-----
175	GREAT BRITAIN TV License Fee stamps, 4 diff	-----

Member's Ads

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

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

Wanted: Customs Duty, Douane and Telegraph stamps also IRCs from Southern Africa. Write: L. Jacobson, Box 316, 8300 Kimberley, South Africa. •782•

Canada—Alberta Wildlife certificate collection, 1964-72, used, 26 different—\$365.00. French hunting collection, 1895-1988, used, 5 permits and 95 stamps—\$1500.00. French Algeria hunting mint 1936, 60FF, 200FF, 1937, 60FF—\$125.00. Other foreign hunting collections available. David Curtis, 1806 Sycamore Dr., Killeen, TX 76543. •783•

For Sale! I have many full revenue documents as listed in Koepfel and Manners new The Court Fee and Revenue Stamps of the Pricely States of India. Please send "want list" and I will quote as available. No lists of mine, just very good discounts on what I have available. Jacob Kisner, 254 Park Avenue South, PHF, New York, NY 10010. •784•

Wanted to buy. Swiss Revenues Kanton Tessin. Catalog #4, 5, 6, 1955. 3 Fr Red (not rose), 6Fr Blue, 10 Fr yellow. Or will trade Swiss Reves on documents. Gene Kelly, Steinerstrasse, (CH) 8253 Diessenhofen, Switzerland. •785•

TAR Wanted. Years 1959, 1960, 1967, 1968, 1969, any issues. Some others needed in years 1966 and before. William Downing, Box 9248, Cincinnati, OH 45209. •786•

Wanted: Information about the Railway Express Agency (REA). Will pay costs or provide similar information. Scott A. McClung, 512

Rita Drive, Odenton, MD 21113.

•478•

World Revenues and cinderellas are listed on my Free price list, send a 45¢ SASE. World revenue and cinderella approvals to ARA members. Write and tell me what you collect. Guy Rossi, Box 367, Mesilla, NM 88046. •788•



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RW1	225.	460.	RW17-25 ea.	25.	40.
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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.
RW1 Imperforate Pair			4,000.		

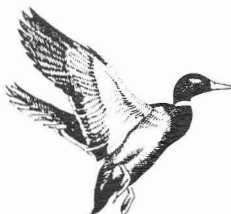
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Illinois 1977	110.	Ohio 1982	50.
Illinois 1978-81 ea.	65.	Ohio 1983-84 ea.	25.
Iowa 1974-75 ea.	40.	Oregon 1984-85 ea.	25.
Iowa 1980	40.	Tennessee 1979	125.
Iowa 1981	20.	Tennessee 1980 NR	300.
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Missouri 1982	25.	Tennessee 1984	65.
Missouri 1983	25.		

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Wine Stamps

Scott #	Mint	Used	RE52	1.25	1.25	RE101	1.50	.10	RE149	7.50	1.00
RE1	.40	.30	RE53	.75	.20	RE102		.25	RE150		50.00
RE2	.30	.20	RE54	2.75		RE102A	10.00	.200	RE151	3.00	.10
RE3	.35	.25	RE55		.25	RE103		1.25	RE152	45.00	
RE4	1.75		RE56		35.00	RE104	16.00	11.00	RE153		.60
RE5	3.00	2.00	RE57		50.00	RE105	25.00	15.00	RE154	55.00	
RE6	2.00	.55	RE58		35.00	RE106	27.50	15.00	RE155		27.50
RE7	1.75	1.25	RE59		125.00	RE107	22.50	7.50	RE156		6.00
RE8	.55	.30	RE60	2.50	.25	RE107D		375.00	RE157		5.00
RE9	4.00	2.00	RE61	6.00	2.00	RE108	.65	.35	RE158		3.00
RE10	2.50	1.00	RE62	.90	.20	RE109	1.50	1.00	RE159	12.50	10.00
RE11	2.25		RE63	9.00	4.50	RE110	2.00	2.00	RE160	17.50	.50
RE12	2.50	1.00	RE64		.25	RE110a	90.00		RE161		80.00
RE13	8.50	5.00	RE65	1.50	.10	RE111	.90	.60	RE162	.s/h	50.00
RE14	1.75	.50	RE66		1.00	RE112	2.75	2.50	RE163		55.00
RE15	3.00	.20	RE67		.10	RE113	3.50	2.00	RE164		30.00
RE17	1.25		RE69		.10	RE115	5.00		RE164	...pf	20.00
RE18	.25	.10	RE70		.10	RE116	2.50	1.50	RE165		20.00
RE19	30.00		RE71		.10	RE117	2.00	1.25	RE165	...pf	8.50
RE20	.10	.10	RE72		.50	RE118	2.00	1.25	RE173	3.25	1.50
RE21	1.75	1.50	RE73	3.75	.25	RE119	2.50		RE174	5.00	1.75
RE22	.75	.60	RE74		.10	RE120		3.00	RE175	...pf	200.00
RE23	8.00	7.50	RE75		.30	RE121	3.50	1.50	RE176	.s/h	50.00
RE24	.50	.25	RE76		.10	RE122	5.00		RE178		45.00
RE25		.30	RE77		1.25	RE123	3.75	.90	RE178	.s/h	35.00
RE26	.35	.15	RE78		5.00	RE124	4.50	2.50	RE179		250.00
RE27	.55	.25	RE79		90.00	RE125	5.50	3.50	RE180	10.00	
RE28		.55	RE80	27.50	3.00	RE126	18.00		RE181	.s/h	1.00
RE29	18.00	8.50	RE81	20.00	6.00	RE127	4.00	1.50	RE183		50.00
RE30	15.00	2.00	RE82		15.00	RE128	6.00	3.50	RE184		25.00
RE31	45.00		RE83	110.00	65.00	RE129		4.00	RE185		85.00
RE32	.35	.30	RE83A	.70	.20	RE130	4.75	1.00	RE186		15.00
RE33	3.50	3.00	RE84	.55	.25	RE131	3.25	.20	RE187		90.00
RE34	.30	.25	RE85	.65	.15	RE133	.90	.10	RE188		75.00
RE35		.75	RE86	1.00	.75	RE134		3.50	RE189		100.00
RE36	6.00		RE87	6.00		RE135	2.00	.10	RE190		3.75
RE37	1.25	.40	RE88	1.65	.50	RE136	1.50	.15	RE191		4.00
RE38	1.75	1.75	RE89	1.65	.50	RE137	5.00	.30	RE192		11.00
RE39	1.75	1.75	RE90	5.00	4.00	RE138		2.25	RE193		3.75
RE40	24.00	21.00	RE91		.15	RE139	8.00	4.00	RE194		100.00
RE41	.30	.25	RE92	.55	.10	RE140	2.75	.15	RE195		35.00
RE43	3.00	2.25	RE93	1.75	.50	RE141	8.50	.75	RE196	4.25	.35
RE44		12.50	RE94		.15	RE142	100.00	3.50	RE198	30.00	
RE45	.60	.40	RE95	.35	.10	RE143		35.00	RE198b	65.00	20.00
RE46	3.00	2.00	RE96	1.25	.10	RE144		.15	RE199	3.50	.35
RE47		27.50	RE96A	80.00	3.00	RE145	10.00	.15	RE200	3.50	.35
RE48	.75	.55	RE97	.75	.10	RE146		.20	RE201	50.00	25.00
RE49	6.00	5.00	RE98	1.40	.15	RE147		1.50	RE202	225.00	
RE50		3.00	RE99	1.25	.10	RE148	110.00	50.00	RE203		4.00
RE51	20.00	15.00	RE100	1.50	.10						

All stamps are free of faults, centered fine or BETTER, unless stated otherwise. If, for any reason, you are not satisfied, return for a prompt and courteous refund. s/n = staple holes; pf = perfin. RE32-204 were issued without gum. All items are subject to prior sale. Many are in short supply; alternates are appreciated. Cash, check, money order, or credit card with order please. We accept American Express, Mastercard and Visa. Send all raised info on the card. Pennsylvania residents please add 6% sales tax. Thank you!

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