

The American Revenuer

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The recently reported variety on the Swaim private die stamp may have been made by hand. More, inside, page 135.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

JUNE 1990

Volume 44, Number 6
Whole Number 426

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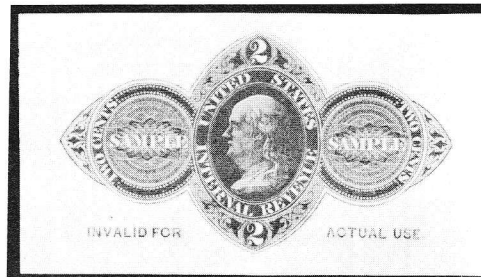
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The American Revenuer

The Journal of International Fiscal Philately

Volume 44, Number 6

June 1990

Whole Number 426

Pay to the Order of...(5)

Who Printed the Type O Revenue Stamped Paper?

by Ben Czech, ARA

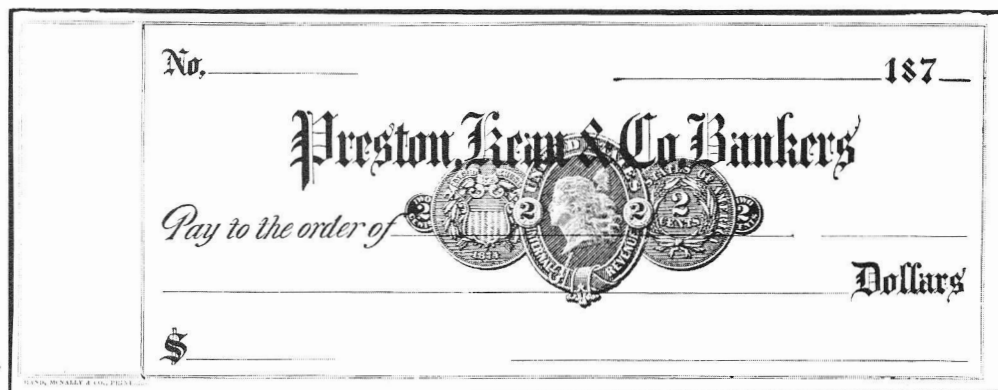
Of all the revenue stamped paper two cent designs, Type O has a special place of interest with most collectors. First, Type O is the scarcest of the two cent designs; examples come onto the market very infrequently. Secondly, the design features an 1874 two cent coin (the last two cent piece was minted in 1873).

Sterling (1888) attributed the Type O design to the St. Louis Lithograph Company and writers since

Sterling, including Henkels (1908, 1915), Vanderhoof (1935), Smith (1974) and Wald (1983), have not contradicted this attribution.

However, the annual reports of the Commissioner of Internal Revenue make no mention of any printer from St. Louis delivering imprinted stamps! However, there is the listing for the year ending June 30, 1875, for Morey and Sherwood of Chicago who delivered two cent stamps in only two months: 105,000 in

*Type O imprint, from the
George T. Turner sale by
Daniel F. Kelleher Co.,
Inc. July 17-18, 1980, lot
number 1021.*



THE AMERICAN REVENUER

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

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

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

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

Table 1

	1872	1873	1874-5	1875-6
Albert G. Morey	printer	real estate 9 Michigan	prop, Union Litho	no listing
Calvin W. Sherwood	no listing	general agent	prop, Union Litho	prop, Union Litho
Union Lithographing	78 & 80 Van Buren	1-9 Michigan	162-164 Clark	162-164 Clark

September 1874 and a very small delivery of 2, 084 stamps in October 1874.

A search of city directories for Chicago yields the information shown in Table 1 about Albert G. Morey, Calvin W. Sherwood and Union Lithographing and Printing Company (of which they were the proprietors).

These certainly are the Morey and Sherwood referred to in the annual report of the Commissioner of Internal Revenue and must have been the printers of the Type O. If there is any remaining doubt in the reader's mind, then the fact that the sample Type O (Einstein et al., 1979) has on its reverse "Morey and Company, 162 and 164 Clark Street" should erase that doubt.

It is hard to understand what led Sterling (and probably Deaths, on whose collection Sterling's listing is based) to identify the origin of Type O as St. Louis Lithograph. It is unfortunate the reasons were not recorded. Certainly Sterling was writing just 14 years after the printing of Type O and less than five years after the tax on checks was repealed. The trail leading to Morey and Sherwood should have been a lot warmer then than a hundred years later.

While the identification of the printer is quite clear, questions about the short duration of the contract for printing the Type O remain unanswered. What happened after the first month of deliveries? Morey and Sherwood's contract must have terminated quickly. Who terminated the contract—the government or Morey and Sherwood? The printing of Type O seems

closely linked to Morey himself since it is his name that is on the sample. Is the fact that Morey is no longer in the 1875-76 city directory linked to the termination of the contract? Might he have died or left the firm for opportunities elsewhere? Other sources will need to be discovered to provide answers to these questions.

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- Henkels, A. F. A comparative list of the stamped paper of the United States. *Mekeel's Weekly Stamp News*, 1908; 22:315-17, 409-11, 417-19.
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- Smith, S. S. A Survey of U.S. Revenue Stamped Paper. *U. S. Specialist*, February 1974; 75-77.
- Sterling, E. B. *Sterling's Standard Descriptive and Price Catalogue of Revenue Stamps of the United States*. Trenton: Privately Printed, 1888.
- Vanderhoof, E. R. *Check List of Civil and Spanish American War Series of Revenue Stamped paper*. Long Beach: Privately Printed, 1936.
- Wald, K. A. A Centennial Survey of the United States Civil War Revenue Stamped paper Issues, 1865-1883. In: Abbot, L., editor. *The Congress Yearbook 1983 Forty-Ninth American Philatelic Congress*. Dover, DE: American Philatelic Congress, Inc., 1983.

The Revenue Journal of Great Britain

Volume 1 Number 1 of *The Revenue Journal of Great Britain* has just made its appearance. (The cover is dated June 1990 while all of the running footers indicate the date as May 1990.) This new publication is the journal of a newly organized society, The Revenue Society of Great Britain.

The society officers (mostly ARA members) include

Robson Lowe, President; Gary Ryan, Vice-President; A. R. Butler, Chairman; John Whiteside, Hon. Secretary; Bernard Lucas, Hon. Treasurer; and additional committee members Gerald Davis, Chris Harman, Geoff Rosamund, Andrew Hall and Clive Akerman. Clive Akerman is serving as the Journal Editor.

(*Revenue Journal*—continued on page 135)

The First Revenue Stamps of Iraq

by Khaled J. Fattah, ARA

On November 6, 1914, British and Indian troops landed at Fao, a port in the far south of Iraq. By November 22, 1914, they captured Basra, 275 miles southeast of Baghdad. From there the British and Indian troops started to advance slowly up the rivers to Baghdad reaching the city and taking it from the Ottoman Empire on March 11, 1917.

The British army continued its advance to the north of Iraq until Mosul was occupied on November 10, 1918, by the Indian and British troops of the I.E.F. "D" (Indian Expeditionary Force "D").

During this time the British military authorities started to enforce their laws and changing the nature of rule and official relations from that of the previous

Ottoman era. This included the change of the financial administration leading to the issue of the first revenue stamps of Iraq which were overprinted in quantity and put into wide use as opposed to the minimum quantity of stamps that were locally used in Baghdad (see my article about these stamps published in this journal in 1989 November-December; 43:218-220).

Before entering into the details of the stamps, I must not fail to mention that some Ottoman fiscal

Figure 5. Dated May 28, 1918, this document in English, bears a copy of stamp number 1, tied to a petition with a violet seal of the Court of the Deputy Military Governor—Baghdad.

Figure 1. Several examples of Ottoman and Indian fiscals handstamped "IRAQ."

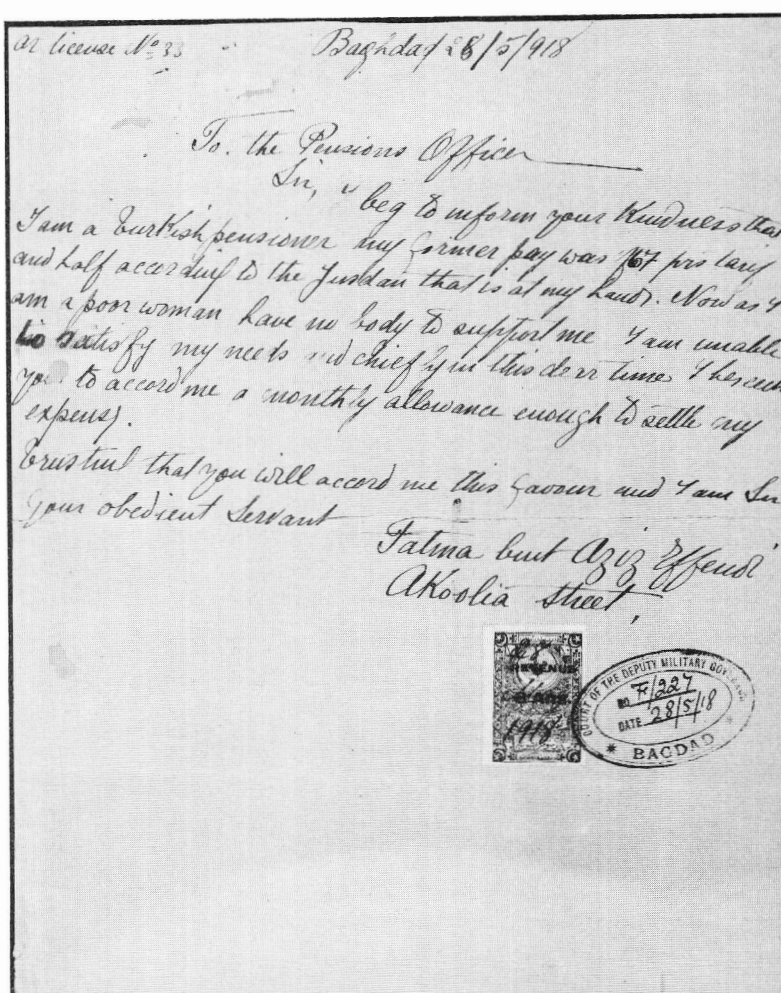


Figure 6. A petition dated December 22, 1918, also in English, bears a copy of stamp number 2. To the right of this stamp is a complete seal of the Office of the Civil Commissioner—Baghdad. The petitioner is a Jewish woman.

stamps were handstamped "IRAQ" in red or purple, or handstamped in violet with "Military British Government In Iraq" in Arabic only without surcharges. Some Indian fiscal stamps were also handstamped or typographed "IRAQ" in red, purple or black (Figure 1 shows five examples of these stamps). All of these stamps were provisionals and were only used locally in the area which was occupied by British forces during their advance from Fao to Baghdad.

For the first revenue stamps of Iraq, the British military authorities turned to the pile of leftover Ottoman fiscals. They were overprinted and surcharged in English only and placed in use in mid-March 1918.

REVENUE **Figure 2.** The 8 Annas overprint.
8 Ans.

Figure 3. The Rs. 5 overprint.

REVENUE
RS. FIVE

The overprints on all the stamps were in black with the word REVENUE. The surcharge was also in black expressed in Indian currency, 8 annas (Figure 2) or five Rupees (Figure 3). The complete set (Figure 4) consists of ten different 8 annas surcharged stamps and one five rupee stamp, as follows:

- | | | |
|----|---------------------|------------------------|
| 1 | 8 ans. on 10 para | Red/yellow (Figure 4a) |
| 2 | 8 ans. on 20 para | Dark green/yellow (4b) |
| 3 | 8 ans. on 20 para | Green/yellow (4c) |
| 4 | 8 ans. on 20 para | Black/rose paper (4d) |
| 5 | 8 ans. on 20 para | Black/rose paper (4e) |
| 6 | 8 ans. on 10 para | Red (Figure 4f) |
| 7 | 8 ans. on 20 para | Green (Figure 4g) |
| 8 | 8 ans. on 20 para | Green (Figure 4h) |
| 9 | 8 ans. on 1 piastre | Violet (Figure 4i) |
| 10 | 8 ans. on 1 piastre | Violet (Figure 4j) |
| 11 | 5 RS. on 10 para | Red (Figure 4k) |

(The original stamps from number 1 to 4 with small toughra or sign-manual of Sultan Rashad, and from

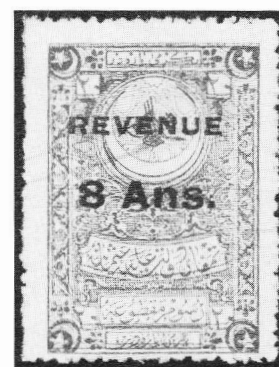
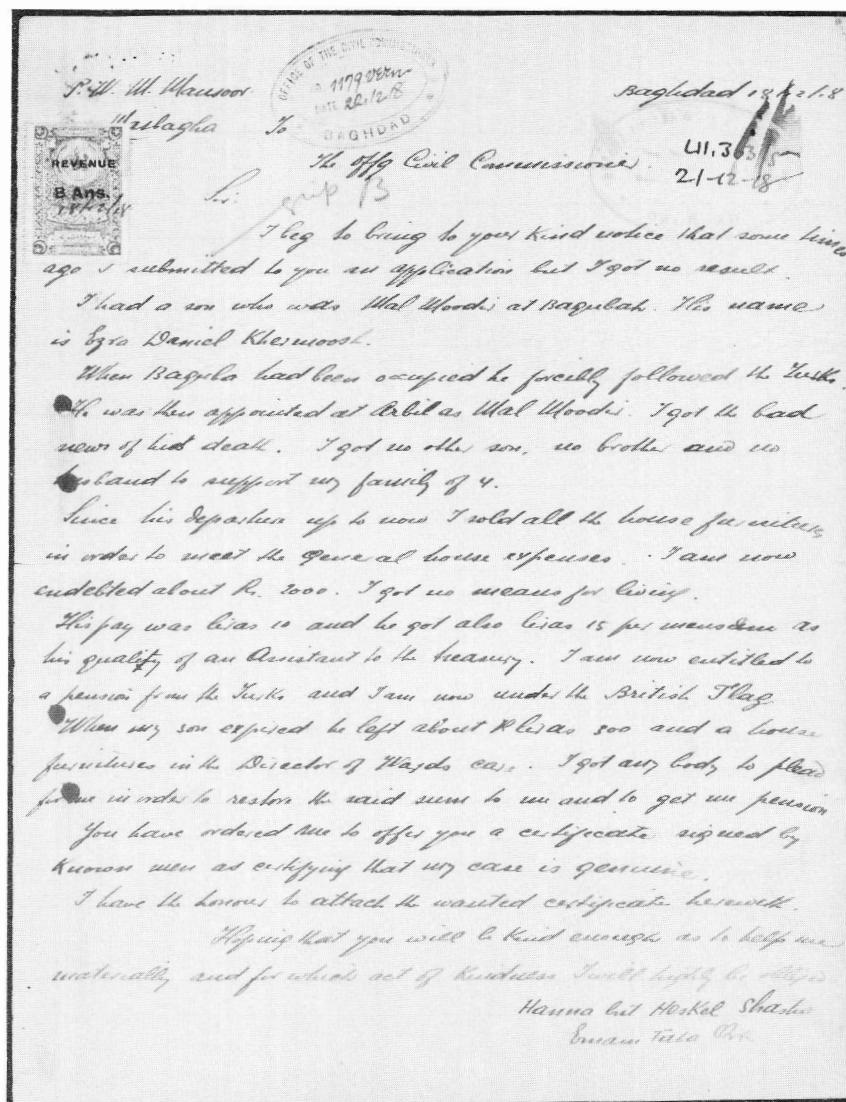


Figure 4a and 4b.

number 5 to 11 with large toughra or sign-manual of Sultan El-Ghazi.)

During the period of validity of this set a new issue of revenue stamps was overprinted and surcharged in

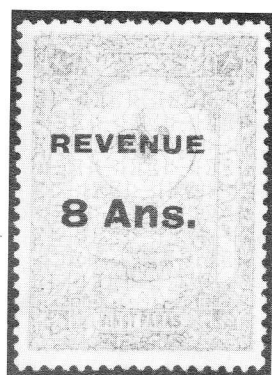
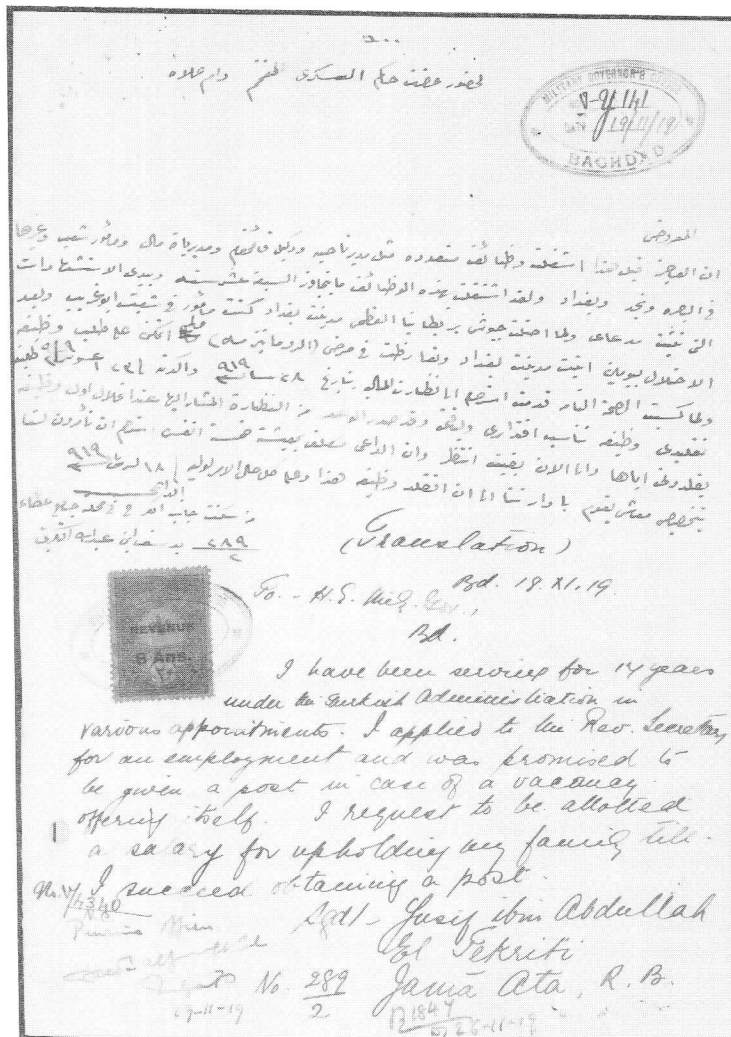


Figure 4c –4k (left).



English and Arabic. The new issue came into use in the beginning of December 1919 and was to replace the first issue which was withdrawn from official use by the end of December 1919. Some of the first issue stamps continued to be used sparingly on official and

private documents outside the vicinity of Baghdad and some other big cities in Iraq.

In closing, four documents are illustrated showing usage of these first revenue stamps of Iraq on petition documents.

North Carolina

New Varieties of Wine Stamps Found

by Scott Troutman, ARA

Two new color varieties have been found on North Carolina wine revenue stamps. The 1937 rouletted Unfortified Wine stamps were produced in carmine with the value and "UNFORTIFIED" in blue (see Figure 1). Five values, the 1¢, 1 1/4¢, 2¢, 5¢ and 10¢ rouletted stamps have been found in carmine but with the values and "UNFORTIFIED" in black ink instead of the normal blue ink. The 2 1/2¢ value (the only one missing) probably exists with the black ink also. Note that the perforated (1938) wine stamps of the same

Figure 8. A petition dated September 29, 1919, in English, bearing a copy of stamp number 9 with a seal of the Office of the Civil Commissioner—Baghdad in a different size than in Figure 6.

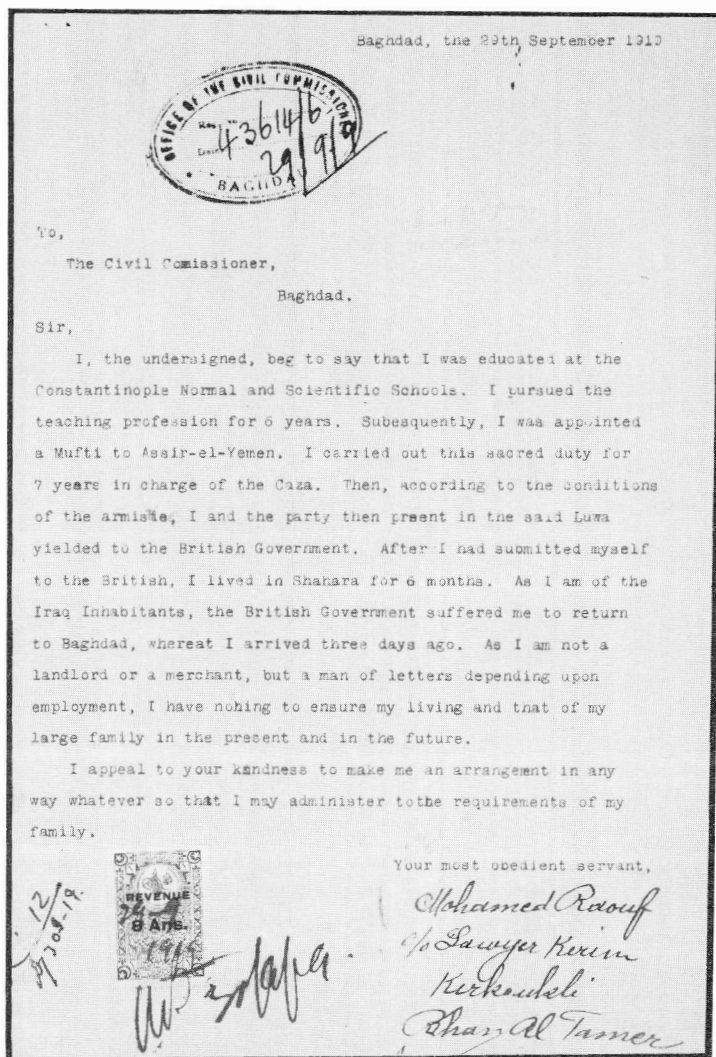


Figure 1. The five values of the 1937 North Carolina Unfortified Wine stamps.

design have been found only in the normal carmine and blue colors.

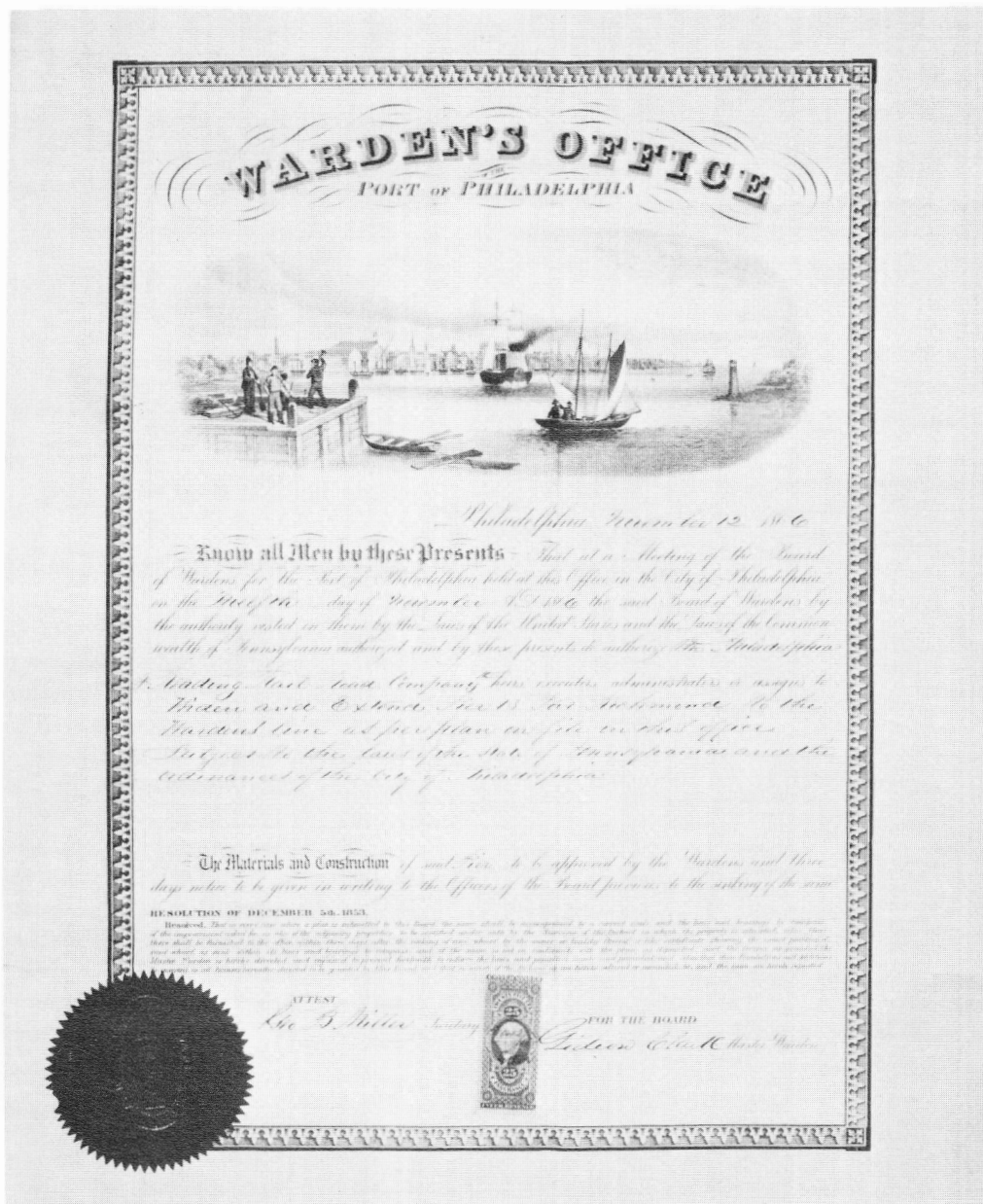
The Fortified Wine stamps of the same design (Figure 2) were printed in green with the numerals and "FORTIFIED" printed in a dark carmine ink. Four values of the perforated (1938) stamps, the 1 3/4¢, 3 3/4¢, 6¢ and 30¢ values have been found in green but with the values and "FORTIFIED" printed in a distinctive bright orange ink. Again it is suspected that the remaining four perforated values, the 1 1/2¢, 3¢, 7 1/2¢ and 15¢, may exist in the bright orange varieties. No orange varieties have been found on the rouletted 1937 Fortified Wine stamps.

The author would be interested in hearing from anyone with additional values in these color varieties.



Figure 2. The four values of the 1938 Fortified Wine stamps from North Carolina.

An 1866 Port Warden's Certificate



by Michael Mahler, ARA

A little-known section of the Civil War documentary tax schedules is the following:

Any certificate of damage, or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such, twenty five cents.

In compilations, I have given this class of documents

the shorthand title Certificate of Damage (Mahler, 1982, 1988), but a more general and instructive name might have been Port Warden's Certificate.

By any name, these usages are rare. I have yet to see a certificate of damage *per se*, and the item profiled here, which surfaced in a recent scripophily auction, is only the second recorded example taxed under the above clause. This is a large document, not quite 14 by

17 inches, with printed heading "WARDEN'S OFFICE OF THE PORT OF PHILADELPHIA." Directly beneath is a huge vignette depicting ships on a waterway lined with wharves; in the foreground yet another wharf is under construction. Beneath is a partly printed statement by the Board of Wardens of the Port of Philadelphia, dated November 12, 1866, authorizing the Philadelphia and Reading Rail Road Co. "to Widen and Extend Pier 13 Port Richmond to the Wardens line..." and signed by Gideon Clark, Master Warden. A 25¢ Insurance stamp was dated and initialed by Secretary Geo. B. Miller. Alongside is a large red seal embossed with a pictorial design.

Another document taxed under this clause is a printed Surveyor's Certificate executed at the Philadelphia Customs House October 18, 1865, by which Deputy Surveyor Chas. M. Hall certified the measurements of the Canal Boat *Mechanic*. A 25¢ Certificate stamp is tied by handstamp reading "CUSTOM HOUSE PHILADELPHIA" with date in center. An interesting companion piece is a partly printed form of the Schuylkill Canal Navigation Co. on which a Master Carpenter makes a certified statement of the measurements of the Canal Boat *Tom Tit*, bearing a 5¢ Certificate stamp canceled by the same Customs House handstamp, dated October 23, 1865. Evidently in this case the measurements were furnished by the builder, and there was no need for them to be determined by the Surveyor. The document could thus be stamped at the 5¢ general Certificate rate.

Interestingly, the *Internal Revenue Record* of May 25, 1872, quoting from a letter to the Collector at

Baltimore, states that "Internal revenue stamps are not required...on certificates of damage, those papers being exempt from taxation under Section 154, Act of June 30, 1864, as amended by Act of July 13, 1866, which declares that no official certificate or document signed by an officer of the Government shall be taxed." (Mahler, 1988). Several comments suggest themselves. Simply as a point of information, the tax exemption for documents issued by government officers dates not from 1864, but from the Act of December 25, 1862; the aforementioned Section 154 of the 1864 act simply repeats verbatim Section 4 of this earlier act. The tax on certificates of port wardens and marine surveyors was certainly never rescinded by any of the many acts dealing with stamp taxes between 1863 and 1870 (Mahler, 1988), and thus coexisted with the aforementioned exemption for nearly ten years. On the other hand, they do seem mutually inconsistent. It is plausible that at some point official notice was taken of this, and port wardens and marine surveyors were instructed to no longer stamp the certificates they issued. If so, this made a rare usage even rarer.

References

- Mahler, M. Documents Bearing U.S. Revenue Stamps of the Civil War Era. I. The 1862 Tax Rates, an Overview. *The American Revenuer* 1982 January; 36:6-12.
- Mahler, M. *Civil War Revenue Stamp Taxes. A Compendium of Statutes, Decisions, Rulings and Correspondence*. Pacific Palisades, CA: Castenholz and Sons, 1988.

SESCAL 1990

This October 12-14 will be the 46th Annual Stamp Exhibition of Southern California known as SESCAL. This year, SESCAL will be hosting the annual convention of the American Revenue Association. The show will be held at the Hyatt at Los Angeles Airport Hotel. There is a special rate for the show of \$70 single or double occupancy. Hotel reservation cards appeared in the February issue of *The American Revenuer* or reservations can be made by telephone. In either case they must be received by the Hyatt by September 12.

Two ARA members, Richard Riley and Winand Hess, are working with the SESCAL committee to arrange our meetings and other activities. An evening dinner will be held again this year although plans are not completed at this time.

Show station cancels have been designed featuring the theme of the 200th Anniversary of the death of Benjamin Franklin and also recognizing the ARA

convention. The art work has been submitted to the USPS for approval.

The jury members for the Philatelic and Literature competitions have been selected and approved by the APS. The Philatelic Jury consists of Robert Cunliff, Chairman, Richard Drews, Martin Richardson, Stanley Beecher, Dr. Peter Iber, John Fluck, Apprentice and James Gough, Apprentice. The Literature Jury consists of William Bauer, Charles Ball, Stanly Luft and Kenneth Trettin, Apprentice.

The SESCAL Bourse Chairman reports that there will be 52 dealers in the bourse, six of whom are primarily revenue stamp dealers. The Exhibits Chairman has reported requests for over 200 frames, 55 of which are for revenue exhibits. They would like to have at least 100 frame. Notifications of acceptance or rejection will be mailed in July to exhibitors.

An 1898 50¢ on an Administrator's Bond

by Anthony Giacomelli, ARA

The document illustrated here is an Administrator's Bond. The principal bonded was serving as an administrator of an estate of a deceased person in the state of Arkansas. The bond was for \$14,000.

Treasury Department Circular No. 503 revised, of the Tax Act of June 13, 1898, schedule A, Documentary, states:

Bond: For indemnifying any person or persons, firm, or corporation who shall have become bound or engaged as surety for the payment of any sum of money, or for the due execution or performance of the duties of any office or position, and to account for money received by virtue thereof, and all other bonds of any description, except such as may be required in legal proceedings not provided for in this schedule—the tax shall be Fifty Cents.

The document here was written November 13, 1899, and lists S.C. Neil as principal and James Funell and Edgar Taylor. Neil was the administrator for the estate of M. W. Casteil. The document was approved by Probate Judge Geo. P. Taylor and recorded November 17 in St. Francis County, Arkansas.

The fifty cents tax has been paid with a rouletted copy of R171. Documents of this type and era, while not uncommon, can easily add interest to an otherwise unexciting series of stamps.

Advertiser's Notes

H.J.W. Daugherty will hold a public auction on July 22. The revenues offered consist of both Scott and non-Scott listed items, including a selection of wines. The sale also includes documents, checks, stock certificates (mining, oil and railroads included) and foreign revenues. The sale will be held at 2 PM at the Sheraton Ocean park Inn in Eastham MA. Catalogs available on request.

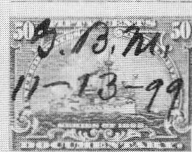
E.S.J. van Dam Ltd. has just released its latest newsletter, ReveNews #73. Included in this listing is a specialized offering of Nova Scotia revenues, proces realized from their auction #43, Canada tobacco collections, early Ontario (mint never hinged) and a large Argentina stock. Mastercard is now accepted and they now have a FAX number (705-292-6311). Sample copies of the newsletter is free but \$1 in mint postage is appreciated for which you will receive a coupon for \$5 off first order.

No. 213 M-58

ADMINISTRATOR'S BOND.

BOND OF
S. C. Neil

As Administrator of the Estate of
M. W. Casteil
Deceased.

 B-73

Filed this 13 day of
Nov 1899
B. B. Mallory Clerk.
By T. C. Merwin D. C.

APPROVED:
Geo P Taylor
Probate Judge.

Swaim private die variety

additional observations



by Jonathan Bulkley, ARA

I read with interest Richard Riley's article on the Swaim private die variety of the "u" or the "w" ("Swaim private die variety discovered," 1989 September; 43:174-5). I went, of course, straight to my collection to see what was represented there. I have a strip of four and a single of RS234d plus a number of copies of RS235 on various papers.

All were Mr. Riley's type "u" except for the strip of four which was type "w." Close inspection of the stroke that differentiated the "w" from the "u," however, revealed that each "w" was different and under a powerful glass there is a distinct color difference between the stroke at the end of the "w" and the rest of the signature. In some of the stamps the off color ink actually covers a bit of the original printed signature. Except for the last stroke of the "w" the signatures on the "u" variety and the "w" variety appear to be identical.

On the basis of these observations I feel reasonably certain that the "w" variety was created by hand on finished stamps. The question remains why? It may forever remain a mystery. The accompanying illustration has been made from an enlarged photocopy of the strip of four and show the different strokes on the "w."

Revenue Journal— from page 127

Annual membership, which includes a subscription to the quarterly journal, is £12 for residents of the U.K. and £15 for overseas residents. Dues are payable July 1 each year. For information contact the Hon. Secretary, John Whiteside, 4 Moorsfields, Scott Hall Road, Leeds LS17 6SJ, U.K.

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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.

Khaled Jamil Fattah 4781, PO Box 2406, Baghdad, Iraq, by Kenneth Trettin. Middle East, Egypt, Saudi Arabia, Turkey.

Herbert W Husselbee 4787, 14420 Brookmead Dr, Germantown, MD 20874, by Eric Jackson.

Abraham Q Luspo 4788, 2345 Nakar St, San Andres Bukid, Manila, Philippines, by Ronald E Leshner. Philippines, incl Spanish Admin, republic period revenues and documents.

Gary J Neilson 4789, 781 W Placita de la poza, Tucson, AZ 85704, by Secretary. US first 3 issues, M&M.

Junichi Osaki 4783, 26-7 Oyabucho Hanazono Ukyoku, Kyoto 616, Japan, by Secretary. Japan, Ryukyus,

America, Hungary.

Bonnie Riga 4784, Box 326, Eaton, OH 45320, by Roger J Riga. Dealer, Rigastamps.

Christopher F Rupp 4779, PO Drawer J, Lenox Hill Station, New York City, NY 10021, by Eric Jackson.

Benjamin D Dawtelle 4782, 2701 Durant, #10, Berkeley, CA 94704, by Eric Jackson. Collector/dealer, Foster Coin & Stamp—items showing bears.

Mark W Stucker 4780, 3058 Hendricks Hill Dr, Eugene, OR 97403, by Eric Jackson. Dealer, Mark Stucker Philatelics—US first issue.

Kenneth J Sultana 4785, Box 811, Hicksville, NY 11802, by Ronald E Leshner. General worldwide and non-Scott US.

Dr David N Varon 4786, 2485 High School Ave, Suite 304, Concord, CA 94520, by Eric Jackson. M&M.

Highest membership number assigned on this report is 4789.

New Members

Numbers 4753-4764

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.)

Reinstated from 1990 NPD List

Robert K Akaki
Brad A Beard
R G Booth
Robert G Boris
Michael Doyle
Mike Gibson
Craig Kelly
Marlin E Larson
Richard C Mounsey
George W Pettigrew
V P Puri
Pierre Rene
Cedric Riche
John S Tomkinson
Lee C Underwood

Deceased

Albert Sole

Dropped (No Forwarding Address)

Dean R English
Genarro Santaniello, Jr

Membership Summary

Previous membership total	1367
Applications for membership	11
Reinstated from 1990 NPD list	15
Deceased	-1
Dropped (No Forwarding Address)	-2
Current membership total	1390

Proposed change to By-Laws

It has been approved by a majority of the Board of Directors that at the next biennial meeting of the membership, conducted by mail, the following proposed changes to the ARA By-Laws be voted upon by the

membership:

Shall the following amendments to Article 7 (Finances), Sections 1 and 5 be made to the ARA By-Laws:

Section 1—Dues. The annual dues for regular membership in the Association shall be as set by the Board of Directors. Members paying a minimum of one and one-half times the amount of regular annual dues shall be deemed Contribution Members and shall be authorized to prefix their membership numbers with the letters "CM." A list of Contributing Members shall be published annually in the Journal. Payment of annual dues shall be made as of January 1 of each year.

Section 5—Fiscal Year. The fiscal year for the Association shall commence on January 1 in each calendar year.

Discussion: Currently our fiscal year runs from October 1 to September 30. While in the past Treasurers have expressed the desire to operate on a calendar year, there has been no need to do so. Our present Treasurer, Larry Cohn, with the assistance of a friend who is an attorney, is working to obtain tax exempt status for the ARA with the IRS. This special tax status can be of great benefit to the ARA in a number of ways including allowing us to mail at the non-profit organization rates and to accept donations for which the donor may claim a tax deduction.

Treasurer Cohn has already met with a representative of the IRS. They strongly suggest that we operate on a calendar basis since virtually all banks and individuals file their tax information and returns on this basis.

As the result of this recommendation we are asking the membership to approve these changes to our By-Laws. The Ballot for this proposal will appear along with the ballot for the election of officers.

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51 54 56 1 2 5 6 7



59 60 63 64 3 58 74 99 100



77 82 86 87 95 112 150



175 177 178



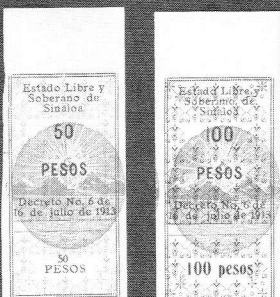
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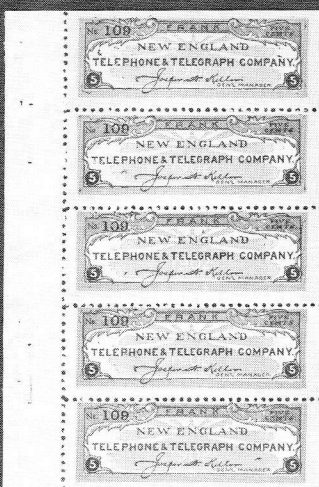
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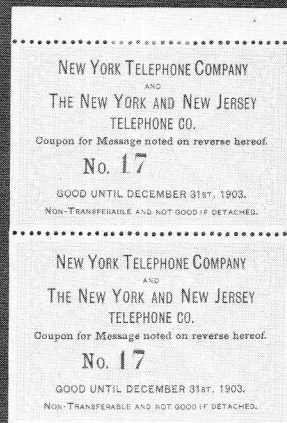
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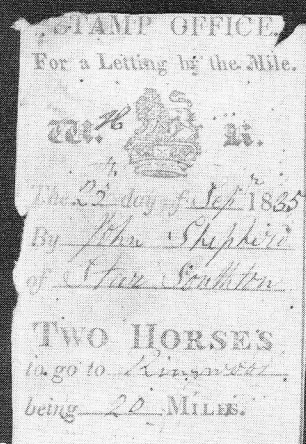
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185



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211

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MAIL AUCTION #54

CLOSING DATE: August 30, 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	R2b F corner crease, short perf	PHOTO	400.00
2	R3a F	PHOTO	500.00
3	R4a F light crease	PHOTO	275.00
4	R64b VF pinhole		40.00
5	R102c F crease	PHOTO	550.00
6	R119 F	PHOTO	225.00
7	R129 F crease	PHOTO	275.00
8	R155 used postally on cover from Buffalo, NY, July 13, 1898, VG		-----
9	R159 F-VF	PHOTO	125.00
10	R160 F small faults		55.00
11	R163a* no gum, F		7.50
12	R164p used postally on cover from Grand-marais, MN, Feb. 1901, F		-----
13	R179 VF cut cancel, thin spot		16.00
14	R180 F couple small creases	PHOTO	400.00
15	R188 F		10.00
16	R189 VG cut cancel		70.00
17	R278 F		13.00
18	R279 VG		19.00
19	R281 F		17.00
20	R291 VG		20.00
21	R297 VG		12.00
22	R359 VF cut cancel, crease	PHOTO	100.00
23	R360 VF cut cancel		50.00
24	R385 VF cut cancel, staple holes		45.00
25	R397 F		3.50
26	R429 F		8.00
27	R485 VF cut cancel		35.00
28	R506 VF crease		12.50
29	R581 F-VF perfin, crease		4.00
30	R584 F cut cancel		45.00
31	R600* F		20.00
32	R601* F-VF straight edge	PHOTO	75.00
33	R603 F-VF straight edge at bottom		45.00
34	R604 F		40.00
35	R606* F-VF thin		55.00
36	R615 F perfin		30.00
37	R617 F crease	PHOTO	140.00
38	R618 cut cancel removes some paper	PHOTO	650.00
39	R619 cut cancel removes some paper	PHOTO	350.00
40	R638 VF		6.00
41	R647 F-VF cut cancel		(57.50)
42	R649 VF punch cancel		22.50
43	R650 VF cut cancel		22.50
44	R669* VF straight edge	PHOTO	100.00
45	R672 F straight edge at bottom		75.00
46	R674 F		5.00
47	R681 VF perfin		9.00
48	R683 F-VF perfin		18.00
49	R690 VF punch cancel		4.00
50	R698 F-VF staple holes		10.00
51	R705 VF cut cancel, staple holes	PHOTO	150.00
52	R709 F		12.50
53	R715 F staple holes		15.00
54	R719 F	PHOTO	55.00
55	R720 F-VF tiny scrape		67.50
56	R721 F-VF cut cancel	PHOTO	375.00
57	R728 VF cut cancel		10.00
58	RB1da inverted center, small colored in scrape at top, pinhole, otherwise appears F	PHOTO	2,500.00
59	RB5b F small thins	PHOTO	95.00
60	RB6b VG	PHOTO	70.00
61	RB16a VG thin		80.00
62	RB16b VG-F		70.00
63	RB17c nick at bottom right corner	PHOTO	125.00
64	RB19b VG thin at upper right corner	PHOTO	175.00
65	RB27r used postally on cover from New York City, Nov. 30, 1898, with flag cancel, F		-----
66	RB37* F-VF disturbed OG		25.00
67	RB40* VG		25.00
68	RB49* F		4.25

69	RB61* F thin spot		45.00
70	RB64* VF		17.50
71	RC2* F-VF		25.00
72	RC19 VF cut cancel		6.75
73	RD18* F		30.00
74	RD42a inverted overprint, F-VF punch cancel, straight edge at left as are all examples	PHOTO	100.00
75	RD60 F-VF perfin		5.50
76	RD89 VF punch cancel		35.00
77	RD139 F-VF punch cancel	PHOTO	150.00
78	RD159 F-VF perfin		40.00
79	RD162 VG perfin		90.00
80	RD180 F-VF perfin		9.00
81	RD228 F-VF crease		60.00
82	RD230 F-VF cut & embossed cancels, staple holes	PHOTO	(90.00)
83	RD252 F-VF perfin		6.50
84	RD257 F-VF cut & embossed cancels, staple holes		42.50
85	RD281 F cut cancel		6.00
86	RD284 F-VF heavy cut cancel	PHOTO	175.00
87	RD285 F-VF heavy cut cancel	PHOTO	175.00
88	RD286 VF cut cancel, few short perfs		60.00
89	RD308 F staple holes		55.00
90	RD309 VF cut cancel		40.00
91	RD330 F-VF cut cancel, crease		22.50
92	RD338 VF cut cancel		60.00
93	RD353* VF straight edge at bottom		18.00
94	RD359 F-VF cut cancel		18.00
95	RD360 F	PHOTO	90.00
96	RD364 VF cut cancel		65.00
97	RD365* VF straight edge at left		20.00
98	RD366* F-VF straight edge at bottom		15.00
99	RD367* F-VF	PHOTO	350.00
100	RD368* VF	PHOTO	475.00
101	RD369 F straight edge at left		15.00
102	RE113* VF		3.50
103	RE123* VF		3.75
104	RE124* F-VF		4.00
105	RE125* F-VF		5.50
106	RE128* VF		4.00
107	RE137* VF		3.00
108	RE139* F-VF		8.00
109	RE144* VF		10.00
110	RE146* VF		3.75
111	RE153* F		7.75
112	RE161 F-VF small faults	PHOTO	60.00
113	RE173* VF		3.25
114	RE178 F		45.00
115	RE195* F		50.00
116	RE196* F-VF		4.25
117	RE200* VF		3.50
118	RF11 F		27.50
119	RG18 F-VF straight edge at top		13.00
120	RG125 VF small tear		30.00
121	RJ4a* inverted overprint, F-VF straight edge		9.00
122	RJA11 VF thin		14.00
123	RJA35* VF		25.00
124	RK27 F straight edge at top		12.50
125	RN-A2 Stanton, Sheldon & Co. receipt, F-VF		100.00
126	RV2* F-VF		12.50
127	RV4* F-VF		12.50
128	RV7* VF		20.00
129	RV8* VF		25.00
130	RV9* F-VF		22.50
131	RV10* F		21.00
132	RV11* VF		20.00
133	RV12* VF		25.00
134	RV13* VF		18.00
135	RV14* F-VF		15.00
136	RV15* VF		15.00
137	RV16* F		15.00
138	RV17* F-VF		12.50
139	RV19* no gum VF		25.00

140	RV20* no gum VF		37.50
141	RV21* no gum VF		35.00
142	RV22* no gum F-VF		40.00
143	RV25 F		8.00
144	RV24* no gum F		50.00
145	RV25* no gum VF		32.50
146	RV26* no gum F		25.00
147	RV27* F		25.00
148	RV29* F		20.00
149	RV34* F-VF		20.00
150	RV35* F-VF	PHOTO	22.50
151	RV36* F-VF		22.50
152	RV37* F-VF		20.00
153	RV38* VF		17.50
154	RV39* F-VF		17.50
155	RV40* VF		15.00
156	RV41* F-VF		12.50
157	RV43* F-VF		30.00
158	RV44* VF		30.00
159	RV46* VF		20.00
160	RV47* F-VF		17.50
161	RV48* VF		20.00
162	RV49* F-VF		20.00
163	RV50* F-VF		15.00
164	RV51* VF		12.00
165	RV52* F-VF		12.00
166	BEER STAMPS 13 different, 1870-1909 issues, very mixed condition, Priester 1990 CV		221.00
167	TAXPAIDS accumulation of about 200 cigar, cigarette, snuff, and other taxpaid, few state revenues, few better items		-----
168	PUERTO RICO Documentary 1902 issue, 1¢ blue VF		-----
169	--25¢ light violet, F-VF		-----
170	--50¢ light brown, F		-----
171	--\$1 brown, F	PHOTO	-----
172	--1936 issue, 1¢ blue overprinted "SPECIAL TAX" in black, F-VF mint, straight edge		-----
173	--25¢ violet, F		-----
174	--\$1 brown, VF		-----
175	--Excise Tax, Class A red, .15-.25, F	PHOTO	-----
176	--Class A red, .50-.75, F		-----
177	--Class B blue, \$1.00-\$2.00, F	PHOTO	-----
178	--Class C green, \$7-\$10, VG	PHOTO	-----
179	--Distilled Spirits, 4/5 quart violet, VF	PH	-----
180	--Bayamon Municipal, F-VF	PHOTO	-----
181	--Fajardo Municipal, 5¢ blue, F-VF crease	PH	-----

UNITED STATES 1914 MILITARY OCCUPATION OF VERACRUZ, MEXICO Catalogue Numbers and values are from THE REVENUE STAMPS OF MEXICO by R. Stevens, 1979 ed.

182	US16A* F toned		1.00
183	US18B F creased		10.00
184	US21C F-VF	PHOTO	30.00
185	US32 F toned, small faults, RARE	PHOTO	1.50
186	US39bA* F-VF		1.75
187	US39bC F		3.00
188	US40A* VF		1.00
189	US42A* VF		1.50
190	US43A* VF		1.75
191	US43aC F	PHOTO	8.00
192	US44aC F	PHOTO	9.00
193	US45aC F	PHOTO	12.50
194	US46aC F-VF	PHOTO	10.00
195	US48aC F	PHOTO	17.50
196	US49aC F	PHOTO	300.00
197	US50aC F	PHOTO	350.00
198	US51A F		1.50
199	US52aB F		1.75
200	US56aB F-VF small sealed tear	PHOTO	15.00
201	AMERICAN TELEPHONE & TELEGRAPH CO. Message Coupon, booklet pane of two, dated 1941 on back, VF		-----
202	NEW ENGLAND TELEPHONE & TELEGRAPH CO., 1902 5¢ frank, booklet pane of five, VF	PHOTO	-----
203	NEW YORK TELEPHONE CO. and NEW YORK AND NEW JERSEY TELEPHONE CO., 1903 message coupon booklet pane of two, VF	PHOTO	-----
204	U.S. Newspaper stamps PR9-32 complete set blue "FACSIMILE" overprint, F-VF sm faults		-----
205	CANADA Unemployment Insurance 25 different between FU25//82, F-VF		49.25
206	GREAT BRITAIN Post Horse Duty Mileage ticket for Two Horses, blue on bluish, faults	PH	-----
207	--checks and drafts, 25 different, 18 with impressed revenues, all unused, most date 1890-1910, F-VF few faults		-----
208	ISLE OF MAN B/H 79, 84-96*, VF		£27.50
209	JAPAN Medicine Tax, 11 diff, Avg-F, faults		-----
210	LIBERIA 1906 issue, 2¢ red, 2¢ blue & black, 50¢ blue & black; 5¢ and 15¢ with internal revenue handstamps, F-VF		-----
211	MEXICO-Sinaloa Stevens #SN11C-20C* complete set, VF	PHOTO EX	209.00

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. Revenues of the U.S. States and Federal. Ducks, Fishing, Wines, Future Delivery, Silver, Narcotic, Customs, Private Die, Medicine, Telegraph, Officials, Locals, Lock Seals, Hydrometers, Tobacco, etc., etc. Also Canada, G.B. and colonies. Also a large run of early years of the Revenuer. Trading my extra very nice foreign stamps. Milt Cohen, Box 276, Avon, CT 06001. •801•

US State boat registration decals wanted. I will pay \$2 each for any I need—new or used. Also wanted: US Coast Guard and Steamship Inspection Service licenses for pilots, masters, mates, etc. Please describe and price. Thanks! Bill Smiley, Box 36, Portage, WI 53901. •802•

US and world revenues, and cinderellas are listed on my free price list. Send a 45¢ #10 SASE. World revenues and cinderellas are available to ARA members. Write and tell me what you collect. Guy Rossi, Box 367, Mesilla, NM 88046. •803•

Wanted to buy: South American Revenues and SA Catalogues and Articles. B. R. Glennon, Box 2508, Friday Harbor, WA 98250. •804•

Revenues of Basel: 1860-1950, the

collection with Wechselstempel, Bordereaux, Stempelmarken and Police, a very good representation, also municipals in Canton Basel. Those listed catalog 4197.90 Swiss Francs in Schaufelberger, 77 stamps not listed. (*00 stamps). New Price \$625. Donn Lueck, Box 11582, Phoenix, AZ. •805•

Wanted: License plates, chauffeurs badges, disabled Veterans key chain tags, G.F. Goodrich key chain tags, automobile paper registrations and licenses, registration and inspection windshield stickers. Dr. Edward H. Miles. Dr. Edwaard Miles, 888-8th Street, New York, New York City 10019. •806•

Swiss Railroad way bills. With railroad stamps, with customs labels, with kanton tax stamps Vaud or Fribourg. Seven different \$20 cabs. If check add \$6 for bank charges. A few with locomotives. Gene Kelly, Steinerstrasse 15, 8253 Diessenhofen, Switzerland. •807•

Want Netherlands and colonies revenues and stamped paper. All Netherlands, Neth. Indies, Jap. Occupation, Republic period, Netherlands Antillies, Curaçao, Suriname. Hanspaul Hager, 1251 Almaden Avenue, San Jose, CA 95110. (408) 297-0265. •808•

Japan's first ¥1 revenue: Furuya #26. Several average copies, \$12 each with sase. M. B. McNeil, Box 16584, Panama City, FL 32406. •809•

Wanted: Cigarette stamps (Springer TA, TB, and private die labels). Also Case Stamps (photocopies appreciated). Write to Barry Geldzahler, 7431 Silver Pine Dr., Springfield, VA 22153. All correspondence will be answered. Thanks. •810•

For Sale: Legibly written parchment indenture, Lancaster GB, 16" x 22", 6/28, 1718. Crown adhesive, silver stapled through to strip of three blue embossed 6d revenues. Small hole at natural thin. Folds, no serious damage. Transcription for SSAE.

Highest offer over \$90. Morris Leen, Box 53, Shrub Oak, NY 10588.

•811•

Match & Medicines. A great selection available of these interesting and attractive revenues, including many of the tougher to find. Want (or have) lists solicited. Or, I can assemble group lots to your specifications. Personalized service. Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. Wanted also to buy: collections and accumulations of U.S. revenue material. •812•

Collector Wishes to buy Japanese revenues for period 1945 through 1968 and Nicaraguan revenues 1912 thru 1933. John C. Evraets, 2823 Westwood Blvd, Los Angeles, CA 90064. •813•

Wine Stamps for sale: RE67* (NG), \$1; RE77, .65; RE78, 1.50; RE79, 40.00; RE96A, 1.25; RE102A, \$1; RE105, \$5; RE129, \$2, RE134, 1.25; RE141, .40; RE149, .50; Puerto Rico: RE19, .10; RE20, \$1; RE22, .25; RE24, \$1; RE27, 1.35; RE28, .75; RE29, .15. Terence Hines, Box 629, Chappaqua, NY 10514-0629. •814•

1868 Indenture for property in Philadelphia with copies of #R82c and #R97c (see article in April issue regarding scarcity of #R97c on document). Document is 24" x 18" on thick parchment in very nice condition. Photocopy available upon request. \$225 or best offer. David Alex, 600 Naples Court #306, Glenview, IL 60025. •815•

For Sale: State Ducks, pristine NH, 31 different 1985 (complete except Maine), \$475; recent major dealer retail is \$621. Also, 42 different 1988 (complete), \$250; retail is \$311 (face is \$199). Only one collection of each available. SASE brings list. Doug Swisher, Box 52701, Jacksonville, FL 32201. Phone (904) 448-6214.

•816•

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Wine Stamps

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