

The American Revenuer

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on early US revenues have long been discussed.
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◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

SEPTEMBER 1990

Volume 44, Number 8
Whole Number 428

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From our October 14 sale:



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The American Revenuer

The Journal of International Fiscal Philately

Volume 44, Number 8

September 1990

Whole Number 428

Literature in Review:

Local Tax Stamps of the Spanish Civil War, by Paulo Barata. 44 pages, size A5, card cover, saddle stapled, priced and illustrated. Published by and available from Paulo Barata, Rua Ricardo Jorge, 9/2/E, 1700 Lisboa, Portugal, for U.S. \$10 postpaid.

This is a companion volume to the author's *Catalogue of Spain Revenues (National, Municipal, Colonial)* (also available from the author for \$30). Those familiar with any of Barata's other revenue catalogs (Portugal, Brazil and Spain) will readily recognize the format. This catalog is in English and priced although the currency is not mentioned (there are two small ads on the last page where the author offers catalogs and stamps with prices in dollars).

The Spanish Civil War era has now become a period in time long enough ago not to be modern but not so long ago that there are still those who remember the time. It was a time of tremendous confusion and the philately of the period can provide a challenge that many collectors seek. This compact catalog should help the philatelist to understand and organize some of the material of that time.

Kenneth Trettin

French Colonies Revenues (and Former Colonies Now Independent) Part IV: Colonies in the Far East (French India, Indo-China, Laos, Viet-Nam, Etc.), by G. M. Abrams and Henri Janton, Edited by Donald Duston. 100 pages, 8.5 x 11 inches, plastic comb binding, card covers, priced, 476 illustrations. Available from Donald Duston, 1314- 25th Street,

Peru, IL 61354 for US \$21.00 postpaid.

This is the last of the award winning five part series covering the revenues of the French colonies (Parts I, II, III and V received a Gold Award at the Cardinal Spellman Philatelic Museum's Fourteenth Annual Philatelic Literature Fair in March). It covers the former colonies of Annam and Tonkin, Cambodia, Cochinchina, Indochina, French India and Vietnam.

The catalog follows the format of the previously released volumes which includes maps, short histories and reference index tabs. Prices are in a constant 1987 dollar across the entire set of catalogs. Included in this volume is a combined cross reference of names and places (for all five volumes) and a glossary of terms.

Gerald Abrams had been working on this catalog for about ten years. At the time of his death the manuscript was about 65% complete. Following a three year delay Don Duston began the work that has resulted in the publication of this series. Rather than continue to delay its release to the collecting public, the series, not complete, was readied for publication and reproduced xerographically. It is admittedly incomplete especially with reference to the later issues.

With the review copy Editor/Publisher Duston wrote, "Not that the last of the series of five French Colonies revenue catalogs has been completed, it is time to think about an addendum to provide the new information that has come up since publication started.

(Literature—continued on page 172)

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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.

Some Aberrant 19th Century U.S. Revenue Stamp Perforations

genuine or fakes?

by George W. Brett, ARA

Last year at a show we purchased a batch of the screwy perforated 19th century revenues that we have noted for years. Comments by others have ranged from those who thought they were no good to those who thought they were. Well the price for the lot seemed high if they were all fakes and a bit on the low side if they were truly genuine. So a compromise was reached on price and based on our many years of studying our stamps we applied ourselves to see what we could come up with. Frankly we had never seen a thorough article on them, pro or con, and we thought one was long overdue. As we dug into the subject, however, we did find a number of writeups, but not any extensive ones—and their tenor was generally negative.

So what were the results of our study? Well, some were bad and some were good in a negative ratio of two bad stamps to one good one, or some 20 out of the 31 items that we had purchased had some fake perforations. Strangely, all of them had genuine perfora-

tions too. Our opinions of course.

Well let us start somewhere around the beginning as someone is probably going to bring it up if we do not and that is the early crunch for the production off the first U.S. revenue stamp issue of 1862. From the revered *Boston Revenue Book* (Toppan, et al, 1899) we find the following on pages 12 and 13.

"The true facts are that **the perforated stamps were the first issued** and, in support of this statement, we quote the following official letter from Butler & Carpenter to C. F. Estee, Acting Commissioner of Internal Revenue. It is dated Nov. 7, 1862:

"Your telegraphic communication: 'Fill all orders for stamps with utmost despatch without perforating,' is duly received and we will act at once thereon. Within two or three weeks we expect to have an adequate number of perforators in working order, and we will, in the meantime, perforate as many as possible, while we also obey your directions as above indicated—The delay is in the requisite changes of the Machinery."

To summarize, the first revenue issue was released rather generally in three conditions until the perforating operation at the printers finally got caught up. The three issued conditions were stamps completely perforated, stamps perforated in only one direction, and stamps completely imperforate. Current catalog listings will tell anyone the extent of this and it is not really germane to our problem as these conditions were rational and do not include strange examples of perforations through the designs like we are trying to deal with here.

For the first issue, in addition to the shortness-of-time problem for production and usage, the perforating operation was compounded by the many different stamp sizes, including the private die issues, and this is alluded to by the printers, as we have quoted: "The delay is in the requisite changes of the Machinery." In other words they had to continually reset the perforating wheels to suit different-sized stamps. Here we have instead of the first issue, however, items of the second and third revenue issues of the early 1870s and a period of roughly ten years later so the same reasoning and expediency is not in order with essentially the same producer involved. Some of the first or other issues may also be found with the questionable



Figure 1. R103, 2 rows fake perforations.

Table I

Summary of Observed Aberrant Perforations

Second Issue U.S. Revenues				
Item	Figure	Scott	Denom.	Inside Perforations*
1	1	R103	1¢	Fakes—2 rows.
2	2,3	R105	3¢	Fakes—4 rows.
3		R105	3¢	Fakes—2 rows.
4	4	R105	3¢	Fakes—5 rows.
5	5	R106	4¢	Fakes—1 partial row.
6		R109	10¢	Fakes—row across corner.
7	6	R112	25¢	All genuine; doubling L & R.
8	7	R114	40¢	Fakes—3 rows.
9	8,9	R115	50¢	This is an exception with fake outside perms. on the left side, the rest genuine and no inside perms.
10		R115	50¢	All genuine but no inside perms.
11		R116	60¢	Fakes—2 rows.
12		R118	\$1	All genuine, including doubled top perms.
13	10	R118	\$1	Fakes—3 rows.
14	11	R118	\$1	Fakes—3 rows.
15	12	R118	\$1	All genuine; partial doubling L & R
16		R124	\$2.50	Fakes—4 rows.
17		R127	\$5	Fakes—3 rows.

Third Issue U.S. Revenues				
Item	Figure	Scott	Denom.	Inside Perforations*
18	13	R135	2¢	Genuine; doubling L & R
19	13	R135	2¢	Genuine; doubling L.
20	13	R135	2¢	Genuine; partial doubling R.
21	14	R135	2¢	Horiz. pair—genuine; doubling center & R.
22		R135	2¢	Genuine; doubling T & B.
23		R136	4¢	Fakes—3 rows.
24	15,16	R137	5¢	Fakes—partial row at L.
25		R137	5¢	Genuine; doubling B & trace at T.
26	17,18	R139	15¢	Fakes—4 rows.
28		R142	60¢	Fakes—2 rows.
29	19	R145	\$2	Fakes—3 rows.
30	20	R146	\$2.50	Fakes—3 rows.
31		R147	\$3	Fakes—partial row.

*By inside perforations we mean all perforations inside the four outside rows. Also, as noted, all outside perforations are genuine except the left side of Item 9. Also all items had inside perforations except items 9 and 10.

perms but we did not see any in this study. Now take a look at some of our illustrations—do all of those odd perforations make sense? If it had been a company with whom we were employed we would have fired such operators immediately for spoiling products of the company on which considerable time and material had been invested. These examples, for the most part, are flatly without reasonable justification and whoever perpetrated them must have laughed at the naivete of collectors to fall for such stuff—really! Still if one takes to heart some of the early reports these were considered by at least some early collectors as damaged stamps and worth only fractions of normal stamps. Anyway let us analyze them a bit.

The stamps are all summarized in Table I. First, a listing of the items at hand with our judgment as to the authenticity of the perforations; second, all outside perforations are considered genuine except the left side of item 9 (Figures 8 and 9).

Now some general comments. None of these items with fake perforations are multiples. Second, all

perforations that do not parallel any of the sides too well are fakes, and some that do parallel the sides are fakes. There are no genuine perforations that cross the stamps at crazy angles but there are some genuine perforations that parallel the sides such as items 7, 12, 15, 18-22, 25 and 27. The fakes are all of the same character in gauge, etc. except the left side fake perforations on item 9 which is a different fake than the others. (It is a Kiasulas 12.66 in gauge but the shape of the hole is wrong.) The common fake was produced by a stroke type perforator, one row at a time. The genuine perforations, in contrast, were produced by a multiple-line rotary perforator. Now you do not get production with a single-line machine even if you have a long row of pins, etc. as anyone should realize so this is an important point to determine. Also many of these from their irregular placements are ridiculous.

The gauge of the genuine is a Kiasulas 12.66, meaning 12 teeth and holes in 20 mm with a center to center spacing of 0.066 inches. The common fakes are



Figures 2 and 3. R105, 4 rows fake perforations, front and back of stamp. Note: the same blind perforation repeats in each row.

essentially the same so the gauge does not distinguish them. Of course, even for the genuine at this point in time the perforations did not hold true to gauge always and may vary a bit. But the different punching action of the fakes affects the appearance of the holes and the poor application of many really set them off. The perpetrator must have really had his tongue in his cheek in making them as they have seemingly been applied in a bull-in-a-china-shop fashion. And who was the perpetrator? Well that we do not know but the old literature indicates a New York dealer at the turn of the century.

One of the peculiar things about these phantasies, which is what we would call them, is that there is no mention of them in "The Boston Revenue Book" and yet they should have been well known if they existed at that time. Of course we can infer that they were not accepted by the lack of any mention but that is not a good basis on which to base an opinion.

Let us point out a few things in detail. Item 1 (Figure 1) provides several indications that the odd perforations were applied after the regular outside perforations, and this can be determined on other specimens as well. This is done by determining the order of perforating and canceling. Item 2 clearly provides evidence that the internal perforations were applied by a stroke perforator. Note the repetition of



Figure 4. R105, 5 rows fake perforations.



Figure 5. R106, 1 partial row fake perforations.

the blind perforation at the left side for the central three rows of perforations and its repetition above on the fourth extra row (Figures 2 and 3). An obvious example of playing around. It can be noted, too, that these oddly placed perforations frequently cleanly cut the cancellations, indicative that the perforations were made *after* the cancels in time. Also, the fake holes are generally cleaner cut than the genuine though not always perfectly round. And of course we should note that the examples of the common fakes are all internal; that is, they are not on the four outside edges of the stamps. So they should be treated like the aberrations that they are and we trust the several expertizing committees of today are doing so.

During the period of gestation of this article, however, we have observed that a number of similar

specimens have been offered in auctions—specimens with perforations like we have determined to be fakes. While we cannot say for certain, without actual examination, that these examples definitely had fake perforations it is advisable that items with these internal perforations at least be subjected to expertization and not just tacitly accepted.

Now there seems to be a lot of these odd specimens around but that does not mean that they are genuine. Examining old catalogs we get no feeling that these items were known up to 1900 but they certainly started appearing about that time. Here we quote the column by George Sloane of October 22, 1949 (Turner, 1961, p. 394):

“U. S. Revenues. Double Perforations

“In my column of October 1st, I discussed the earlier issues of U. S. Revenues so often found with double perforations, and extra perforations, which run horizontally, vertically, diagonally, etc., etc. I had given consideration to these for years but had never been able to fathom them, nor had I ever seen any explanation as to how they could have occurred. And I didn’t believe they could be due to inexperienced operators of the perforating machinery because they extended over too long a period of time, as measured by the issues in which they so frequently appeared,



Figure 6. (Right) R109, genuine perforations. Doubling on left and right.

Figure 7. (Far right) R114, 3 rows fake perforations.



Figures 8 & 9. R115, a stamp with fake perforations on the left side, other 3 sides genuine.

the First Issue, Second Issue, Third Issue, and even the Proprietaries.

"Hugh C. Barr, New York philatelic auctioneer, whose memory in stamps goes back a long time, has given me an explanation which makes sense, and which I consider might well be accepted by all collectors. To put the matter bluntly, almost all of these 'extra' perforation varieties are fakes.

"About sixty years ago, the late E. B. Sterling, who was the leading dealer-specialist in the Revenues, was publishing special catalogs devoted to these issues of the U. S. His catalogs were regarded as the standard in the field, and he listed and priced not only the ordinary stamps, including the Match and Medicine issues, but every conceivable variation that might be collectible, such as plate varieties, precancelled printed overprints, etc., etc., and, wherever he found them, errors in perforation.

"The errors in perforation, and the prices he attached for them, provided a sufficient incentive for faking. A

Figure 10. (Below, left) R118, 3 rows fake perforations.

Figure 11. (Below, center) R118, 3 rows fake perforations.

Figure 12. (Below, right) R118, all genuine perforations, partial doubling on left and right.



Figure 13. (Right) R135, three examples with genuine extra perforations. All three have doubling in the printed design.

Figure 14. (Below) R135 horizontal pair, genuine perforations with design doubling.

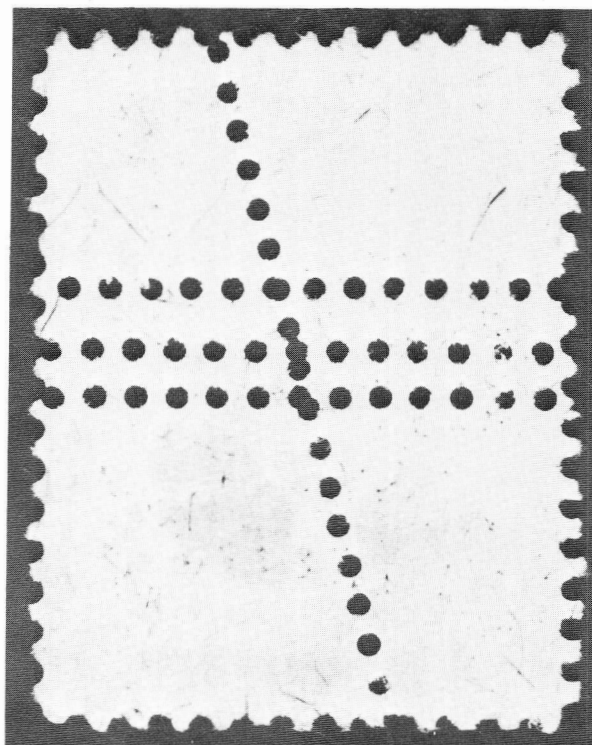


demand sprung up for them among collectors and within a short time they were being tailor-made and in wide variety. These fakes began to appear about 1890 and it is understood that most of them, if not all, came from one source, a stamp dealer then quite active in New York, who had acquired a perforating machine, and who was already a suspect in connection with many other forms of fakery, such as the altering of stamps and the affixing of stamps to covers, quite a nefarious character.

"Mr. Barr points out that these double and extra perforation varieties are almost never found attached to original documents, and in the case of used copies, he draws attention to the fact that the pen marks of cancellation do not run into the perforated holes, as they would, ordinarily, if the stamps were so perforated when originally used.

Figures 15 & 16. (Below) R137, partial fake row at left.





Figures 17 & 18. R139, 4 rows fake perforations.

Mr. Barr states that at least 99 per cent of these varieties on the market are fakes emanating from this one source. He makes out a good case, and I think his explanation fits the situation exactly. Let's bear it in mind for the future."

Now while we consider this column by George Sloane as the best and most correct of those that we have found there is a contrary culture one might say of those who consider all or most of these irregular perforations as legitimate. Why? Well, maybe because they are unable to recognize the difference between genuine and fake. For example there is Georgi, 1962. On page 23 he states the following:

"(c) Most interesting of all are the stamps with multiple perforations. As illustrated in Figure 7, the varieties of these freak stamps are amazing, and it is difficult to understand how so many of these stamps could have been so badly multi-perforated and still be passed for use by the Printers and by the Bureau of Internal Revenue."

Following this in his Figure 7 he shows six examples of what he calls "multiple perforations" and we would judge that five out of the six would not stand careful scrutiny.

Also despite George Sloane's condemnation of 1949, which we have quoted, Mr. I. I. Silverman comes along in 1951 in *The American Revenuer*, starting out with the following:

"Stamps of our first few revenue issues for many years have appeared with peculiarly placed perforations that have caused much head scratching. These perforations are always of apparently the same gauge as the normal border perforations, but run every which way across the stamp. It is regrettable that no one seems to have anything constructive to say about these mysterious perforations, although the auctions and the fickle market have tacitly condemned the stamps carrying such perforations as undesirable."

He then goes on to discuss the subject in some detail such as referring to "The Boston Revenue Book," etc. Further, he does show an illustration of three items, two of which from our experience are possibly genuine but the third one, no. but this is a typical presentation by someone who has not realized that he is dealing with two or more different animals or breeds of cats.

Now we get to undated Rickerson who quotes from Mr. Silverman and who also brings in a Dr. Wm. Vincent with his opinions. We have no quarrel with Dr. Vincent's points relating to double perforations on the first issue but would disagree on the matter of extrapolating that experience to the odd-balls of the later issues because the situation in fact, was different. Mr. Rickerson also discusses the matter from his viewpoint and the real problem seems to be that few of these authors realize that the fakes can be distinguished correctly from the genuine on the basis of



Figure 19. R145, 3 rows fake perforations.



Figure 20. R146. 3 rows fake perforations.

their characteristics. Sure, you can argue that this is only our opinion but we are here telling you how you can do the same and make your own decisions. We can state things in even stronger language but it is you money and you can throw it away on trash if you wish.

Let us take a quick look at Rickerson's illustrations some of which seem to be borrowed from Georgi, 1962. But the plate with numbered items from 11 to 17 to us indicates fakes for numbers 15 and 16 and the right hand example of the four items for 17. The rest could be legitimate.

Then on the Rickerson plate with lettered designations we would put thumbs down on item B and the diagonal perforations of F—and the latter incidentally is a multiple, a horizontal pair, which makes it an unusual exception to the rule that no fakes are known on multiples.

So jump up and down if you want to on these, pro or con, but the point is that discrimination is in order as some are good and some are bad. Therefore, use you head and forget philosophy and realize that there really are many fakes around. We have also annotated some of the bibliography as we have checked all of it.

Accepting our determinations as correct the reality of their nature means that examples have to be

considered no better than damaged specimens and in this we agree with Nast, 1908. Also this situation has not been well enough recognized for many years in spite of Sloane's column of October 22, 1949. This indicates how vulnerable and fragile our capabilities can sometimes be to something of this sort. As we said in the beginning someone with at least tongue in cheek created these abominations and in effect destroyed many revenue stamps—that and many naive people apparently accepting them with little reservation does not speak too well of our hobby. Yet most of the writeups on these have correctly determined their true character but still they seem to be around with *prima facie* acceptance. As one of the reports mentioned (Nast, 1908) a New York dealer had a stock book loaded with them so there were and are gobs of them.

To sum up one of the differences between the fake perforations and the genuine we have the comments in Table II.

So what does all this indicate? Well to us, it indicates a lack of study by revenue stamp collectors that has permitted this seemingly uncertain situation to continue, time after time. These items have had nine lives, and that of course is not a bit new, but still it is

Table II

Genuine & Fake Perf Differences

Genuine	Fake
1 Made by rotary action.	Made by stroke action.
2 Made by multiple-line machine (a whole sheet in one direction at one time).	Single line or one row or stamp at a time; in other words also not properly spaced in rows.
3 Made before use of stamp.	Made after use of stamp.
4 Essentially unlimited perforating length in application	Limited number of holes at each stroke.
5 Gauge of 12.66 by Kiasulas gauge.	Also gauge of 12.66 by Kiasulas instrument.
6 Gauge of 11.9 by precision measurement.	Gauge of 11.9 by precision measurement.

sad that it is necessary to reinvent the wheel on klunkers of sort. Our annotated bibliography brings this out a bit more and we have learned at the same time that our calling these items for what they are is actually only repetitive to what others have tried to do before us. Consequently, we have tried to bang on them a bit harder and hope that more people will not be suckers for them!

We acknowledge the help of Richard Riley, portions of whose *Bibliography of Revenue Articles Appearing in Serial Publications* was supplied by Ken Trettin. Thanks also to Gini Horn and the facilities at the American Philatelic Research Library where we were able to check out all these references. And particularly one should thank the dealer who made us a price on a batch of these oddities that supplied us with enough material that we could determine what was good or bad.

Of course our opinions do not have to be believed but they are not frivolous and they are based on over 70 years of experience in the hobby including about 20 years actively engaged in expertizing many thousands of items for several committees. We do not consider this a situation to be treated lightly and have written this article only after a careful and thorough consideration of many factors. We repeat, these items have been exposed several times in the past but it seems necessary to bang on the drums again.

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Hoffman, Dr. D. Revenue Review: Theories given for misperfs. *Linn's Stamp News* 1982 May 3; 55:issue 2791 p. 101. *States that fake perforations began appearing in 1890s and produced by at least one stamp dealer spurred by premium placed on such.*

Laurence, M. Editor's Choice: Fake perforations on early U. S. revenue exemplify basic law of philatelic economics. *Linn's Stamp News* 1983 March 14; 56:issue 2836 p. 3. *Illustrates two revenues with likely phoney perforations and refers to a Sloane column that these could be traced to a N. Y. dealer who possessed a perforating machine.*

Laurence, M. Editor's Choice: More on early U. S. revenue perforations. *Linn's Stamp News* 1983

June 20; 56: issue 2850 p. 3. *Illustrates samples of good and bad extra perforations.*

Leve, A. A. Double Perforations—What are They? *The New York Philatelist* 1903 April 1; 14:1 p. 105-108. *After circuitous reasoning concludes that most of those considered were fakes, particularly those crossing the stamps, while those on any of the four sides were genuine.*

Nast, C. A. Revenue Department. *The Philatelic West* 1903; 23:2, not paginated. *Comments on discussion in April New York Philatelist by Ab Leve that irregular perforations on second and third issue revenues are fakes, and states that such stamps with extra perforations are not premium items but the reverse.*

Nast, C. A. Freak Perforations. *Carter's Messenger* 1908; 1:p. 74-75. *Refers to the prior discussions of ca. 1903 and states: "It is a fact that these stamps are not only plentiful and common (in New York a dealer has a big stock book completely filed with these freaks), but they have always brought lower prices at auction than stamps which were free from these extra holes..." Also, "I regard them in the nature of damaged stamps..."*

Rickerson, W. C. *United States Revenue stamps, first edition*. Deep River, CT 06417 (RFD 1, Box 110): Published by the author, undated. 64 p. plus 20 plates.

Silverman, I. I. The Mystery of the Superfluous Perforations. *The American Revenuer* 1951 July-August, 4:p. 1-3.

Some Aberrant Perforations—Concluded

Sterling, E. B. *Sterling's Standard Descriptive and Price Catalogue of the Revenue Stamps of the United States, fifth edition*. Trenton, NJ: E. B. Sterling 1888. Paperback of 168 pages plus covers. Has listings of double perforations on sides of stamps on page 16-24 and pages 26-28 of first issue plus for other issues throughout the catalog.

Sterling, E. B. Double Perforations (letter presented with editorial comment). *The Perforator* 1903 March 25; 21:p. 145. Editor refers to concurrent discussion as to validity of extra perforations and quotes Sterling letter of February 9, 1903, that stamps submitted to him had genuine perforations including a \$3.50 Inland Exchange and 27 others not described.

Nothing illustrated but from description of \$3.50 Inland Exchange we would say the extra perforations were fakes.

Toppan, G.L., H.E. Deats and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States*. Boston: Boston Philatelic Society, 1899. Reprinted as *The Boston Revenue Book*. Lawrence, MA: Quarterman Publications, 1979. 423 pages, original paperback reprint hardbound, especially pages 12-13.

Turner, G., compiler. *Sloane's Column*. West Somerville, MA: Bureau Issues Association, Inc. 1961. 467 pages, especially page 394 and October 22, 1949, column.

Literature—Continued from page 162

"Every collector should have some new items, corrections, or comments on this series of catalogs. Please review your collections and holdings, and let me know what you find. Correspondence is invited. A copy of the addendum will be sent to all respondents."

Kenneth Trettin

British Commonwealth Revenues, 4th Edition, by J. Barefoot and A. Hall (ISBN 0 906845 45 9). 136 pages, A4, card cover, plastic comb binding, priced, illustrated. Available from the publisher (J. Barefoot, P.O. Box 8, York YO3 7BE, England) for: U.K. and Europe, £15 post paid; U.S.A. \$28 surface, \$33 airmail; rest of world, £15 or \$28 surface, £18 surface or \$33 airmail.

The new fourth edition is only 6 pages longer than the third edition but there are many changes. A random survey of the listings revealed that while listing changes are not all that numerous (Ireland has been rearranged considerably) the prices (in £ sterling) have undergone considerable change. The changes are not always upward, but are mixed, often mixed within a set of stamps indicating that thought has gone into these listings in what appears to be a real

attempt to bring the prices into line with market and availability.

As with other catalogs in this series, this is not intended to be a specialist listing but a general catalog. The existence of varieties is often noted but there are not always separate listings for them. Although not of major concern it should be noted that the fourth edition has a larger comb binding than the third making it easier to turn the pages.

Kenneth Trettin

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ARA Auction No. 40

Closing Date: November 28, 1990

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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.

As before, more material is needed for the next ARA Auction. If you have a single lot or an entire collection you would like to sell, contact the ARA Auction Manager.

ARA Auction No. 40
Closing Date: November 28, 1990
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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.

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(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 No. 40; Closing Date November 28, 1990

SCOTT LISTED REVENUES

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

001	R1a	Large B margin; large 3/3/63 hs ccl (Adams Ex., Baltimore, though name doesn't show)	50.00
002	R7a	Large margins; VF	10.00
003	R9a	Large margins, bit uneven at B; VF	10.00
004	R36a	F/VF (ph)	90.00
005	R54a	Light MS; F/VF	10.00
006	R56a	Close at T; F	35.00
007	R57a	Close at L; F/VF	20.00
008	R62a	Bit close at B; F/VF	30.00
009	R64a	Fresh and VF (ph)	75.00
010	R66a	Sheet margin at B; close at R; Fine	10.00
011	R70a	F/VF	30.00
012	R72a	F/VF	50.00
013	R73a	Close T and R; F	15.00
014	R75a	3 narrow margins; pen cancel; just F	60.00
015	R86a	Close at T, deep color; F (ph)	85.00
016	R89a	Two uneven margins; very fresh and F	30.00
017	R92a	Full repaired tear; see (ph)	375.00
018	R98a	Fine	50.00
019	R52b	Large imperf margins, 2/12/63 MS; F	40.00
020	R62b	Sheet margin T, irregular B; F	open
021	R65b	Large imperf margins; 7/1/63 MS; VF (ph)	80.00
022	R8c	HS straight-line ccl; VF	20.00
023	R51c	Slight discolorization; still F	35.00
024	R72c	Cuts R; touches B; HS ccl; F	21.00
025	R73c	Touches L, cuts B; F (ph)	100.00
026	R74c	Cuts L; filled in punched ccl; light MS (ph)	125.00
027	R76c	Cuts L; pin hole; HS ccl; just F	27.50
028	R77c	Pulled perf; HS ccl; F/VF	45.00
029	R83c	Touches B; fresh and F	45.00
030	R87c	Touches T; barely cuts R; F	32.50
031	R90c	Touches T; bold Danville, PA HS ccl; fresh and F/VF	70.00
032	R93c	Small stain on back does not show through; excellent color; F/VF	20.00
033	R96c	Touches R; light HS; fresh and F	20.00
034	R97c	Same shade as "milky blue" shown in April 1990 TAR; cuts L; barely cancelled (ph)	100.00+
035	R100c	Touches T; heavy MS; very fresh; F (ph)	80.00
036	R101c	Close T and L; small thin; F	65.00
037	R5a/84c	17 singles selected for centering and condition; many w/HS ccls;	CV \$35 EV \$35-40
038	R1c/87c	169 stamps on stock card; incl. HS, silk papers; clean with wide variety	CV \$463 EV \$150

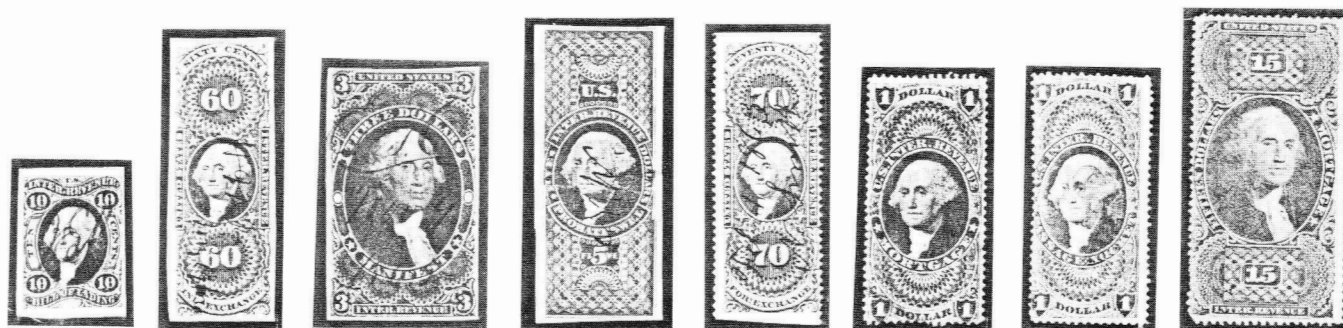
MULTIPLES

039	R25a	Irregular bl/6 (5x1); unused; fresh and F/VF; CV as 3 pairs \$36	EV \$45
040	R27a	H/pair; good to large margins; VF	20.00
041	R49a	H/pair; light break between stamps not evident from front; fresh and VF	80.00
042	R36b	V/strip of 4; perfs cut at R; part sheet margin at B; small fault in one stamp;	20.00
043	R44b	V/pair; Good imperf margins T and B; small part embossed ccl; pulled perf; F/VF	30.00
044	R55b	H/pair perf between; wide imperf margins; 1/20/63 ms; fresh and F, CV as 2 singles	20.00

045	R4c	H/pair; close R; HS ccl	20.00
046	R29c	H/strip of 3; R margin touches; pen ccl; F	56.00+
047	R45c	Bl/4; LR corner defective; scarce	300.00
048	R55d	H/strip of 3; internal faults in 2 stamps; VF appearance	60.00
049	R58c,63c	Bl/4 of each; latter w/pen ccl; F	38.00
050	R70c	Vertical pair; F	open
051	R70c	H/strip of 4; sound but for small hole from missing paper inclusion in one stamp; F	10.00
052	R71c	H/strip of 3; bold ms ccl; F	16.50
053	R72c	H/pair; two margins; hor. crease; F	50.00
054	R84c	Bl/4; light pressed out crease; light reinforcement; scarce; fresh and F	75.00
055	R1c/63e	21 1st issue multiples; pairs and strips, mostly diff.; includes ultras & silks; clean lot w/few light faults	80.20
056	R103	Touches L; crease; HS ccl; F	25.00
057	R117	HB ccl; fresh and F	25.00
058	R119	Two margins; light HB ccl; F (ph)	225.00
059	R128	Touches T; F (ph)	80.00
060	R136	Horiz. pair; touches L; HB ccl, reinforced; F; scarce multiple	70.00
061	R145	Barely cuts L; HS ccl; fresh and F	18.00
062	R146	Touches R; fresh and F	30.00
063	R149	Fresh and F/VF	60.00
064	R152c	Touches B; HS ccl; F	32.50
065	R103/152	Envelope w/258 2nd-5th issue, 2/3rd are 152a and b; no major faults, clean lot	163.00
066	R677	Unused, VF	19.00
067	R727,729	R727 w/HS ccl; VF	24.75
068	RB2a,15b	RB2a OG, NH, VF; RB15b unused; F	8.00+
069	RB7b	Unused; close at R; F/VF	35.00
070	RB16b	Unused; VF (ph)	70.00
071	RD260	Cut cancel; F/VF	65.00
072	RD281,307	Both w/cut cancel; F	26.00
073	RD284	Stained; cut cancel; F (ph)	250.00
074	RD286	Cut cancel; F	60.00
075	RD333	Cut cancel; F	30.00
076	RD335	Cut Cancel; F	27.50
077	RD338	Cut cancel; F	60.00
078	RD364	Cut cancel; F	65.00
079	RF10	Crease; R.P.C.Co/1-25-'16 printed ccl; VF	55.00
080	RJ10-11	F/VF	2.00
081	RK6	Block/4; 5-pointed star HS ccl	50.00
082	RK17,35	RK17, 6 RK35 each tied to pieces; all diff. cities; each w/red consulate seal & ribbon	EV \$35
083	RL6	Centered; very small closed tear; VF	25.00

REVENUE STAMPED PAPER

084	RM11	NY, 2p; 1759 suit for trespassing; small repair; clear and F strike	200.00
085	RM100	MD, 25c; clear and VF strike on toned doc.	12.50
086	RM102	MD, 50c; clear and VF strike on bond	27.50
087	RM103	MD, 76c; clear and VF strike on bond, document has rough edges	27.50
088	RM163	NC, 10c; promissory note; clear and F strike, one rough edge	22.50
089	RM179	PA, 30c; promissory note; writing over F strike	20.00
090	RM179	PA, 30c; similar to previous lot	20.00
091	RM181	PA, 75c; promissory note; writing over VF strike	17.50
092	RM181	PA, 75c; similar to previous lot	17.50



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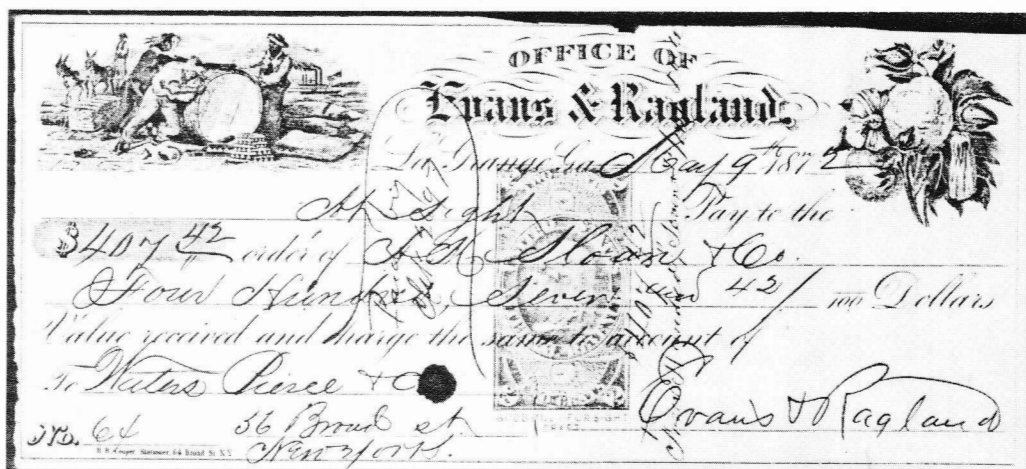
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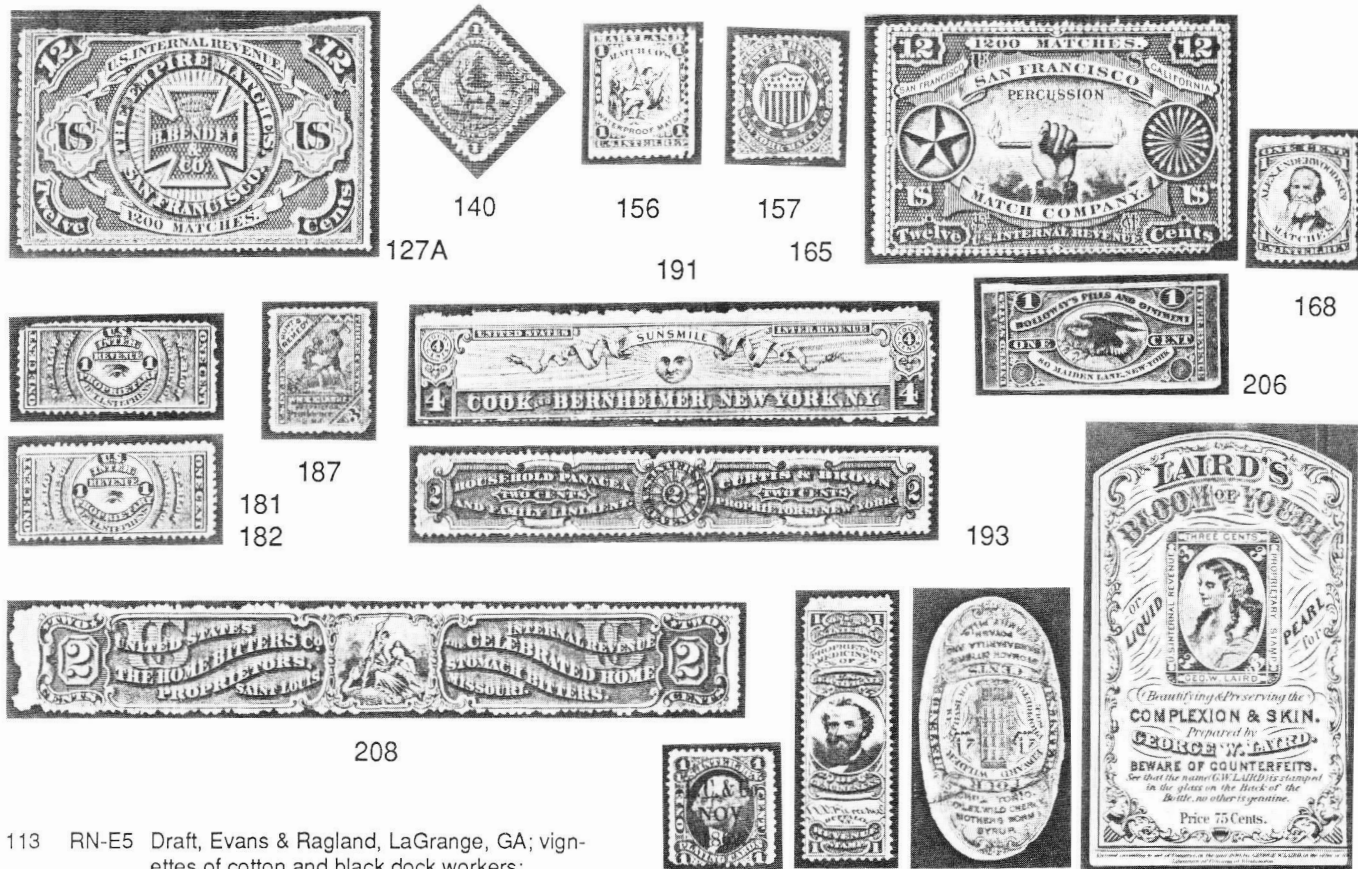
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127

093	RM188	RI, 4c; promissory note; writing over F strike	30.00
094	RM240	VA, 4c; promissory note; writing over F strike, payment in British currency, toned	17.50
095	RM241	VA, 10c; promissory note; writing over VF strike; payment in British currency	15.00
096	RM260a	4c; promissory note; writing over F strike	15.00
097	RM260b	4c; promissory note; clear and F strike	15.00
098	RM261a	10c; prom. note; writing over VF strike	15.00
099	RM261b	10c; prom. note; writing over VF strike	15.00
100	RM264a	30c; prom. note; writing over VF strike	37.50
101	RM264b	30c; prom. note; writing over F/VF strike	55.00
102	RM266b	75c; prom. note; writing over VF strike, crease over one imprint	40.00
103	RM267c	\$1; Charter Party agreement; writing over one of the VF imprints	90.00

104	RM382	MD; \$6, partially printed executor's bond, small piece out of L side touches imprint, repaired, writing over VF strike	35.00
105	RN-B2	NB of N. America; NY; Dakin, Olcott & Co.	30.00
106	RN-B5	4th NB, NY; Dater & Timpson (altered from Dater, Timpson & Co.)	25.00
107	RN-B6	Fairfield Co. NB; Winnipauk, CT; Lounsbury Bissell & Co.	20.00
108	RN-B13	American Exchange NB, NY; W.A. Ransom & Co.	35.00
109	RN-B13a	Merchants NB; NY altered from NB of North America; Dakin, Olcott & Co.	65.00
110	RN-C21	Donohoe, Kelly & Co., San Francisco	10.00
111	RN-C21	Bank of Calif, SF; North Pacific Transportation Co; ship vignette	10.00+
112	RN-C22	Similar to previous lot: very fresh	22.50



- 113 RN-E5 Draft, Evans & Ragland, LaGrange, GA; vignettes of cotton and black dock workers; top edge faults (ph) Castenholz CV 30.00
- 114 RN-F1 Draft, 1st NB, Warsaw, IN; eagle vignette; printed in green; fresh Castenholz CV 14.00
- 115 RN-G1a Draft, Manville & McCarthy, Leadville CO; imprint on back 35.00
- 116 RN-K6 Draft, Union Bank, Winchester, VA; two vignettes; Nat. Bank Note Co; pretty Castenholz CV 25.00
- 117 RN-P5,W2 P5 on front and back, W2 on front of large cut square from RR bond 18.00
- 118 RN-U1 Chicago & South Western Ry stock cert.; blue border, RR vignette; unused w/PC; VF 35.00
- 119 RN-B1/X7 33 RN's; several w/vignettes; nice variety of checks and RN's EV \$75

MATCH AND MEDICINE

The condition of these items (F, VF, etc.) is a subjective opinion based on the appearance of the stamp using the normal standards for this type of material. Faults are described.

120	RO1a	Soiled, off center, scarce stamp; see (ph)	120.00
121	RO2a	VF	8.00
122	RO5a	Fine(ph)	70.00
123	RO7d	Thin; just Fine	15.00
124	RO12d	TL corner weak; Fine	40.00
125	RO16a	Clipped w/small piece out of B; VG	50.00
126	RO19a	Tear and a couple of nicks; VG/F (ph)	75.00
127	RO19b	Repair and thin; still VF appearance (ph)	75.00
127A	RO27b	Faulty T margin; decent otherwise (ph)	350.00
128	RO28a	F/VF	20.00
129	RO29a	Few perf faults; fresh and F/VF	25.00
130	RO37b	Pieces missing at each end, space filler	50.00
131	RO40d	Rough perfs; Fine	50.00
132	RO47d	Fine	15.00

264	133	RO55a	Full margins; edge faults; VF	17.50
220	134	RO57c	VF	15.00
233	135	RO59a	Small piece out of L & R margins, thin; average	50.00
240	136	RO59b	SE R; S.R.V.D. & Co. printed ccl; F	50.00
	137	RO62c	VF	15.00
	138	RO65a	Small perf fault; F/VF	22.50
	139	RO67b	VF	15.00
	140	RO68b	Pulled perf, thin; just F (ph)	75.00
	141	RO69b	Rep. tear; UL corner rounded; average	35.00
	142	RO70d	Rough perfs; corner repaired; bright color	30.00
	143	RO72d	Rough perfs; fresh and F	50.00
	144	RO76a	R margin clipped, pinhole; still Fine	45.00
	145	RO80d	Fresh and Fine	17.50
	146	RO85b	Faults incl rounded corner; average	40.00
	147	RO89b	Tear and wrinkles; still VF	35.00
	148	RO95b	F/VF	25.00
	149	RO96b	Fine	50.00
	150	RO98b	F/VF	15.00
	151	RO108d	SE right, still decent; Fine	20.00
	152	RO114d	SE L; touches R; good color; Fine	8.00
	153	RO121b	Small tear; F/VF	30.00
	154	RO124d	Fresh and Fine	45.00
	155	RO127b	Repaired; BR corner rounded, average	15.00
	156	RO134b	Clipped at left; SE R; F (ph)	70.00
	157	RO136a	Rough at B; thin; Fine (ph)	150.00
	158	RO137a	Clipped T; Fine	45.00
	159	RO141b	Part of next stamp at B; off center; VG	20.00
	160	RO142a	Large repaired tear; Fine appearance	30.00
	161	RO143a	VF	30.00
	162	RO144d	SE L; rough perfs; F/VF	25.00

163	RO146a	Small perf fault; fresh and Fine	20.00	226	RS220a,d	Both w/most teeth missing; faults; average	25.00
164	RO164d	Surface scrape, crease, bright color; Fine	40.00	227	RS236a	F/VF	9.00
165	RO165b	BR corner rounded, still decent copy of a popular stamp (ph)	350.00	228	RS239a	Rough perfs; small thin; F/VF	8.00
166	RO167b	Bright and F/VF	30.00	229	RS240d	VF	15.00
167	RO168b	BR corner slightly rounded, F/VF	8.00	230	RS249b	Faults incl BR corner missing; average	20.00
168	RO178b	Small repair, thin; Fine (ph)	125.00	231	RS263d	Top margin touches; sound and F/VF	17.50
169	RO179b	Rough perfs; Fine	40.00	232	RS260d	Both ends clipped; average	17.50
170	RO179d	Fine	40.00	233	RS267a	Repaired; average (ph)	100.00
171	RO181b	Piece out of T margin, wrinkles; average	30.00	234	RS272d	Part of B margin missing; average/Fine	17.50
172	RO182a	Fine	60.00	235	RS276b	Fine	30.00
173	RO186b	Few perf faults; small thin; Fine	15.00	236	RS278h/304r	18 stamps, 13 different; mostly sound	20.85
174	RO173aRO173a,174bd,177b,1801,184b; mostly sound			237		118 Civil War medicine stamps; usual faults but many nice low CV stamps; several space fillers not counted; 10% dups	346.00
175		RO184b and F/VF	10.95	238	RT11d	Small tear; VF	50.00
		70 mostly diff. match stamps, most with faults but many with F/VF appearance; space fillers not counted	210.00	239	RT12d,13d	Small faults, rough perfs; Fine	14.00
176	RS18a	Small thin and pulled perf; F/VF	17.50	240	RT15d	Thins; F/VF (ph)	75.00
177	RS19a	Full repaired tear; cuts L; average	50.00	241	RT20c	Unusually nice; VF/XF	12.00
178	RS21a	VF	15.00	242	RT21d	Small thin; fresh and VF	6.00
179	RS22a	Small repair, bit soiled; about Fine	40.00	243	RT27/31d	RT27d,29d,31d,33d; minor faults; Fine	24.50
180	RS28b	Minor faults; VF	10.00	244	RT4d/33d	RT4d,7d,18d,19d,21d,31d(2),33d; some minor but all decent stamps	32.00
181	RS31a	Pulled perf; rounded corner; Fine (ph)	200.00	245	RU2a	VF	50.00
182	RS32c	Closed tear; F/VF appearance (ph)	275.00	246	RU3a	Small perf faults; microscopic thin; VF	30.00
183	RS37d	Thins; VF	35.00	247	RU6a	Blunt perfs; F/VF	30.00
184	RS38b	Full repaired tear; Fine	40.00	248	RU7d	Pulled perf; Fine	65.00
185	RS42d,43d	F/VF	14.50	249	RU10a	SE at top; two margins touch; F	50.00
186	RS52b	Full repaired tear; Fine	40.00	250	RU12a	F/VF	15.00
187	RS56d	Minor perf faults; toned; Fine (ph)	70.00	251	RU4b/16d	RU4b,5d,8b,9a,12a,13b,14d,16d; 12a has piece missing; others F/VF	31.45
188	RS57d	VF	60.00	252		16 labels and facsimiles incl. Springer 35M3, 46M1, 101M1, 212M2, few dups	open
189	RS58b	Soiled on one end, still Fine	9.00	COLLATERAL MATERIAL			
190	RS59a	Cuts at L; sound and F/VF	12.00	253		10 trade cards plus 1887 Brandreth calendar cover; M&M related (mostly Ayer)	EV \$35-40
191	RS61d	Repaired, usual rough perfs; Fine (ph)	75.00	254		18 trade cards in various shapes and sizes including one stamped on back "Fare one way on Sullivan Railroad"	open
192	RS65b	Cuts at T, thin; just Fine	10.00	255		Printed billhead, G.G.Green, 7/8/91; lists products, vignette of labs in NJ & Toronto	EV \$20-25
193	RS70b	Repaired; some soiling; Fine (ph)	75.00	256		Ornate billhead, Hastings Truss Co, 1893; for garter stocking	EV \$15-20
194	RS73a	Filled thin; bluish color, F/VF	60.00	257		Printed billhead, Dr. Kilmer & Co. 1891; lists several of company's products	EV \$20-25
195	RS73b	Badly stained; strictly a space filler	60.00	258		4 diff Drug/Medicine Billheads, 1891-1893	EV \$20
196	RS79b	Barely cuts at B; F/VF	50.00	259	RV2	Full gum; VF	12.50
197	RS88a	Microscopic nick at top; VF	8.50	260	RV41	Full gum; VF	12.50
198	RS94d	Rough perfs; F/VF	16.00	261	RW20	NH; plate no. single; touches at T; F/VF	45.00
199	RS102b	Tear, perf faults; Fine	22.50	262	RW34	LH; F/VF	65.00
200	RS103b	Very small thin; VF	15.00	CANCELS			
201	RS105d	Blunt perfs and thin at T; F/VF	9.00	263	R1a	SON Adams Express Co/Mar 1863, type AD-2A; stamp has two margins; CV \$50	open
202	RS107a	Thin, filled pinhole; Fine	30.00	264	R2c	Printed ccl; Lawrence, Cohen & Co/Nov 1862; Beaumont type 1; 3 margins; small tear at bottom, above average for this (ph)	100.00
203	RS111b,d	Both off center; latter creased; still Fine	26.00	265	R12c	Rimless circle HS; J. C. & Co/Mar 186-; fresh and fine	25.00
204	RS117b	Small faults; Fine	25.00	266	R12c	Almost SON octagonal HS; 1st NB, Knoxville, Tenn; sharp strike; VF	25.00
205	RS117d	Small faults, soiled; average/Fine	25.00	267	R18c	Printed S.R.V.D./1865 ccl; (S. R. VanDuzer) stamp sound	EV \$12-15
206	RS125a	Repaired; Fine (ph)	200.00	268	R24d	Silk paper, printed B.P.Tr/June 1st/1870 ccl; Beaumont type 1; stamp F/VF	EV \$15
207	RS126d	VF	15.00				
208	RS128d	Full repaired tear, other sm faults; still presentable copy of scarce stamp; F (ph)	125.00				
209	RS132a	Thins; stains; Fine	50.00				
210	RS132c	Full repaired tear; touches B; Fine	65.00				
211	RS132d	Full repaired tear; faults; VG/F	20.00				
212	RS161d	Rough perfs, stain, minor faults; Fine	20.00				
213	RS164d	Light MS col; fresh and F/VF	15.00				
214	RS167d	F/VF	12.00				
215	RS171d	Thins, bright and VF	20.00				
216	RS172d	Small perf faults; F/VF	10.00				
217	RS174bj	Single stamp from bl/4; closed tear; Fine	open				
218	RS178d	Perf faults, thin; Fine	17.50				
219	RS184d	Thin; Fine	22.50				
220	RS189c	Rounded corner; thins, scrape; Fine (ph)	110.00				
221	RS189d	F/VF	20.00				
222	RS195a	Rough perfs, thin; Fine	12.50				
223	RS201b	Minor faults; all teeth present; VF	15.00				
224	RS208a,209b	Both repaired and with small faults; Fine	19.00				
225	RS215d	Thin, irregular margins; average/Fine	55.00				

269	R44c	Bl/4, each stamp w/double circle Phila. Custom House HS; block has two margins	open
270	RB2a	Printed 8-line Walker & Taylor ccl; inverted; strike a bit weak; stamp toned; Beaumont type 2a	open
271	RB17a	Printed E. Fougera/Nov. 1876 ccl; Beaumont type 1a; stamp sound w/3 margins	20.00
272	83 1st	issue w/partial to SON HS ccls; diverse group; CV \$145	EV \$95
273		1135 battleships on stock cards; (mostly documentaries); mixed strikes - this means they vary in legibility - still a lot of decent cancels	EV \$75-90

RAILROAD CANCELS

The cancel is the thing on these. The condition of the stamp is mentioned only if there are faults. The percentage is how much of the cancel shows. Catalogue number is from Tolman listing.

274	A-1C	Albany & Susquehenna, R5c; 80%; also R24c with small portion of A-1B	open
275	A-3D	Atlantic & Great Western, R81c, full strike	open
276	A-3J	—, R46b; 95%	open
277	A-6	Alabama & Chattanooga, R81c; full strike, part of bottom of stamp torn off	open
278	B-1B	Baltimore & Ohio; R15c; full strike	open
279	B-14A	Buffalo & State Line, R33c; 90% of strike	open
280	C-7	Central Pacific, R68c; full but uneven strike	open
281	C-7A	—, 5c Nevada revenue; sharp full strike	open
282	C-8A	Cheshire RR, R46c, full but a little weak	open
283	C-8D	—, R43a; full strike, also has pen ccl	open
284	C-9	Chicago & Alton, R43b; full bold strike	open
285	C-9E	—, R15c; 75%	open
286	C-10	Chicago & Great Eastern, R15c; 98%	open
287	C-18G, 18H	Cincinnati, Hamilton & Dayton, R15c, both full strikes on small piece (part of doc.)	open
288	C-19B	Cleveland & Pittsburgh, R54b; full bold strike of large box cancel	open
289	C-21	Cleveland, Columbus & Cincinnati, R5c, 95% of straight-line cancel	open
290	C-21A, C21B	—, both on R15c; C-21A 80%, C-21B 60%	open
291	C-22A	Cleveland, Columbus, Cincinnati & Indianapolis, R68c; 95% of bold strike	open

292	C-23A, 23B	Cleveland, Painesville & Ashtabula, R15c, 23C-1 6c, 53c respectively; decent strikes	open
293	C-27, 27A	Columbus & Xenia, R15c, 6c; C-27 60%, C-27A full and bold	open
294	C-31-1	Cumberland Valley, R6; 80%, stamp faded	open
295	C-43A	Columbus, and Indiana Central, R15c, full but uneven strike	open
296	D-3B	Detroit & Milwaukee, R75c; 90%	open
297	E-3A	Erie RR, R5c; 90%, weak strike	open
298	G-2A	Grand Trunk, R69c; 90%	open
299	G-2C	—, R44c, 80%	open
300	H-8D	Hudson River, R6c; full strike of large cancel on piece	open
301	H-8M	—, R15c; 90%	open
302	I-1	Illinois Central, R23c, 90% but uneven	open
303	I-1C	—, R6c; 80%	open
304	I-1N	—, R48a, bold and SON	open
305	J-2	Jeffersonville RR, R60c, 95%	open
306	J-8B	Jackson, Saginaw & Lansing, R15c; 80%	open
307	J-8C	—, R15c; 90%	open
308	L-4A	Lehigh Valley, R42c full but a little weak	open
309	L-4G	—, R44c; 80%	open
310	L-7A, 7I, 7K	Little Miami, Columbus & Xenia, R6c or 15c; decent strikes	open
311	L-8-2	Little Schuylkill Navigation RR & Coal Co., R47c; SON	open
312	L-8A	—, R44c; almost SON	open
313	L-10	Louisville & Nashville, R1c; 80%	open
314	L-10A	—, 47c; bold blue strike on faded stamp	open
315	L-10H	—, R3c; 80%	open
316	L-13	Louisville, New Albany & Chicago, R15c; nearly full but uneven strike	open
317	L-13C	—, R6c; 75%	open
318	M-22A	Maine Central, R52c; 2 90% strikes	open
319	M-7	Memphis, Clarksville & Louisville, R27c; 75% open	open
320	M-8C	Michigan Central, R32c pair; SON	open
321	M-9	Michigan Lake Shore, R69c; full but weak	open
322	M-10	Mich. Southern & N. Indiana, R37c pair; 90% ...	open
323	M-10C	—, R6c, 90%	open
324	N-8-1	New York & Harlem, R44c, full strike	open
325	N-11	New York Central; R44a; 90% of green cancel	EV \$40
326	N-11MM	New York Central, R6c; 85% on piece	open
327	P-3F	Pennsylvania RR, R77c; 70% (split); RR cancels scarce on this; stamp is VF	45.00

Prices Realized, ARA Auction No. 39

401	22	435	6	462	8	485	16	509	9	533	7	553	7	572	38	591	32	610	66
407	8	439	6	463	10	487	21	510	30	534	34	554	38	573	46	592	11	611	62
409	18	443	30	464	13	488	28	511	14	535	16	555	38	574	75	593	36	612	22
410	25	444	7	465	7	489	18	512	9	536	9	556	5	575	13	594	30	613	32
417	11	446	22	466	7	490	9	513	5	538	34	557	6	576	19	595	22	614	16
418	38	447	26	468	6	491	5	514	10	539	34	558	9	577	24	596	9	615	15
419	130	448	6	469	25	492	20	515	24	540	6	559	30	578	46	597	26	616	9
420	30	449	38	470	7	493	21	516	5	542	52	560	10	579	52	598	14	617	24
421	22	452	13	471	32	494	28	518	45	543	22	561	6	581	26	599	12	618	42
423	75	453	8	472	44	495	44	519	11	544	34	563	13	582	28	600	10	625	150
424	14	454	6	473	16	496	17	524	18	545	26	564	7	583	56	601	18	645	230
425	22	455	10	474	9	497	11	525	70	546	30	565	15	584	36	602	9	646	25
426	32	456	11	475	7	498	5	526	50	547	5	566	58	585	30	603	5	647	22
427	44	457	21	476	5	499	20	527	18	548	50	567	38	586	12	604	6	648	14
428	15	458	26	479	20	504	20	529	44	549	34	568	17	587	11	606	16	649	10
429	20	459	20	480	34	505	18	530	10	550	34	569	7	588	15	607	24		
430	50	460	5	481	18	506	20	531	16	551	21	570	6	589	9	608	20		
431	10	461	5	483	32	508	10	532	6	552	21	571	10	590	44	609	5		

328	P-3F	—, R80c; 95%, RR cancels scarce on this also; stamp is sound and F	60.00
329	P-6B	Philadelphia & Reading, R44c; full strike	open
330	P-6C	—, R6c "block" of 3; full strike	open
331	P-6F	—, R44c, 80%	open
332	P-11J, 11K	Pittsburgh, Ft. Wayne & Chicago, both R6c with 80% strikes	open
333	R-4, R-4-1	Rome, Watertown & Ogdensburg, both R6c; 90%	open
334	T-3	Third Avenue RR, R63c; full strike s/l ccl	open
335	U-2A	Union Pacific, R15c; full strike	open
336	U-2J	—, R84c; 80%	open
337	V-2A	Vermont & Canada, R15c; 80%	open
338	W-1E	Western RR, R15c pair; 95% of strong strike ..	open
339	W-1F	—, R44c; 95%	open

REVENUES ON DOCUMENT

340	R15c	Receipt, National Life Ins. Co., Montpelier VT; state seal, stamp not cancelled	EV \$10
341	R15c	Similar item (diff. printing); MS (agent)	EV \$10
342	R24c, 44c	On 2-page 1869 printed Land Contract, Detroit; R15s on reverse showing payments	EV \$12
343	Check, 10/1/1934;	Potter Title and Trust Pittsburgh; "TAX .02" HS; shows payment of depression-era tax on checks	EV \$10
344	Check, 5/8/1934;	First NB Leesburg, FL; "Federal Tax 2c added" HS; bank vignette; shows payment of depression-era tax	EV \$12
345	18 diff. billheads	w/1st issue revs; 7 with HS ccls; incl. coal, foreign carpets, etc. ..	EV \$55
346	14 docs. w/better	1st issue revenues; incl. power of attorney, summons, bond	EV \$45
347	123 documents	w/adhesive or RN's; 19th (mostly) and 20th century; diverse group	EV \$125

TAXPAIDS

(Adv. - ARA auction needs taxpairs - Adv.)

348	STS; Retail Dealer in Fermented Mail Liquor, 1935; 12 Retail Liquor Dealer between 1936 and 1945 (couple dups)	open
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FOREIGN REVENUES

Estimated value on these lots is that of the consignor

CANADA

349	FX48	Wide margins, several short perfs Van Dam	35.00
350	FX72	4 wide margins, natural SE T; VF Van Dam	50.00
351	84 diff. Canadian revenues	including provinces; some w/usual faults	Van Dam 147.00

INDIA

CV from KM Catalog

352	Kharagarh; 100 CF stamps	overprinted on KE and KG stamps; values to 6R	EV \$200
353	Piplodo; Type 1a KM108, 108a; total 35 pieces; CV \$1910		EV \$150
354	Piplodo; 7 diff. type 4 and 5; CV \$595		EV \$75
355	Rewa; 40 CF, duplicates; CV \$650		EV \$60
356	Chhatarpur; 15 diff CF to 12R; CV \$910		EV \$125

357	Sangli; accumulateion of 100 CF; CV \$5985	EV \$400
358	Kalahapur, Kagal, Kagar, accumulation of 200 stamps; CV \$12260	EV \$600
359	Lots 352-358 as one	EV \$1610

ISRAEL

360	International Postal Order, inscription from both overleaves missing; rare	EV \$70
361	Gaza Health set, complete w/tabs, 6 val.	EV \$50
362	1979 complete set on cover postmarked 4/20/82; next day this Tribe passed to Egypt in accordance with Pease Treaty	EV \$70
363	7 Postal Money orders in currency of 1977; rare	EV \$60
364	Exit permit as Laissez Passer to return from Jordan to Israel; with Jordan 1972 currency stamps	EV \$15
365	Pair of 1961 5 Lira revenues with one stamp missing value; NH	EV \$25
366	Iraq 1949 Postal Tax stamp, overprint "AID Palestine"; Scott RA5 w/error (double inscription on one word)	EV \$48
367	Local Israeli stamps, semi-government with railway engine; 47 diff.; CV from \$5 to \$15 with major errors	EV \$260
368	Traffic stamps, Israel semi-government 55 diff; CV from \$15 to \$30	EV \$320

PASSPORTS

Mostly European travel to Palestine - most have photographs of holder. Real history in these lots.

369	British (Palestine), 1928; Egyptian consular revenue stamp	EV \$30
370	Same, 1937; consular stamps from U.S. (RK35) and several European counties	EV \$50
371	Same, 1937; consular stamps from several European countries	EV \$50
372	Same, 1942; no consular stamps	EV \$25
373	Same, 1931; no stamps but several travel authorizations; binding loose	EV \$25
374	USSR Laissez Passer, 1925; in Russian and French; travel with 3s and 5s British consular stamps; rare	EV \$150
375	USSR (Ukraine), 1925; with 3s and 5s British consular stamps; rare	EV \$150
376	Czechoslovakia, 1937, with Roumanian, Czech and GB consular stamps; picture of family of seven	EV \$40
377	Germany, 1939; infamous seal of "J"; Nazi hand stamps and GB consular stamps	EV \$50
378	Germany, 1939; GB and Italian consular stamps; issued in Vienna	EV \$50
379	Hungary, 1940, Roumanian and 6 British consular stamps	EV \$40
380	Egypt, 1943; British and Egyptian consular stamps	EV \$25
381	Poland, 1935; British consular stamps	EV \$40
382	Austria, 1936; British, Austrian, Italian consular stamps	EV \$40
383	Palestine Immigrant Certificate passport, 1925. immigration from Warsaw, no photo	EV \$40
384	Same as above, 1937; has photo	EV \$40
385	Algeria, 1936; French and British consular stamps; rare	EV \$100

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.

Edwin J Carl 4803, 1730 Gordon Rd, Hagestown, MD 21740, by Richard Friedberg.

Richard J Dickerson 4799, 2158 E Briar, Springfield, MO 65804, by Frederick L Kretschmar. All Scott-listed US revs.

Alex Gray 4804, 1019 Crestwood Dr, Alexandria, VA 22302, by Secretary. US stock transfer, playing cards, regular revs.

Ken Lawrence 4802, Box 3568, Jackson, MS 39207. Exchange NDP.

William P Quinlan 4801, 37608 N 3rd St E, Palmdale, CA 93550, by Allen Schultz. Dealer, "Judy Quinlan's

Place."

Russell T Smith 4805, 10255 Colonial Court N, Jacksonville, FL 32225, by Bob Hart. Germany revs.

John B Wolff 4800, Box 658, Old Lyme, CT 06371, by Eric Jackson. All US revs.

Highest membership number assigned on this report is 4805.

New Members

Numbers 4779-4789

Application for Reinstatement

Gretchen Dumaine 2278, 15035 Kimberley, Houston, TX 77079, by Eric Jackson. Collector/dealer, Sam Houston Philatelics.

Reinstated from 1990 NPD List

Paulo R Barata

Peter G Champion

Sohan Lal Dhawan

Howard R Lutz

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.)

Resigned

Richard G Huether
Robert Hürlimann

Dropped (Moved Not Forwardable)

Dr. James G Jacobitz

Membership Summary

Previous membership total	1413
Applications for membership	7
Application for reinstatement	1
Reinstated from 1990 NPD list	4
Resigned	-2
Dropped	-1
Current membership total	1422

Letters...

Scott Publishing Co.
911 Vandemark Road
Sidney, Ohio 45365

To the members of the American Revenue Association:

Once again the time is upon us to begin the planning phase of the next Scott Catalogue editorial/production year. Much of the success of the 1991 books rests at the feet of you and your colleagues, those outside experts who assist us with editorial update information and/or retail prices.

Thus, I write to ask you to aid us with the 1992 Catalogues, specifically with information on U.S. revenues.

If there are additional areas where you believe you are competent to aid us, by all means let me know. Also, as in the past, I must ask that you respond formally, by mail if at all possible (or to my CompuServe address: 70007,3650), before we will be able to dispatch the appropriate tear sheets.

This, by necessity, is somewhat of a form letter. Thus, it addresses a wide variety of persons who help Scott: dealers, individual collectors, and liaisons with specialty organizations.

1) from dealers, we principally seek current retail pricing information, with particular emphasis on the esoteric material. For some, that will mean the esoteric countries—anything where we otherwise would not be able to find a lot of retail information (Stellaland, Griqualand West)—or the “esoteric” material in the more popular countries.

Further, if you would prefer not to work from tear sheets, we certainly would like your pricelists (in fact, we would like them anyway). You will help us even more if you highlight, or attach a note to, anything on your pricelist that you believe will be of special interest to us. An example of such “interesting information” is that post-1980 prices are up, or you have some holes in your list because certain specific items are not readily available in the marketplace.

2) from collectors, including the societies, we ask

that you point out listing errors and the like. We are not soliciting, for the 1992 books, any major “rehabilitation” programs for countries or regions. We have a lot of projects underway—which I cannot discuss right now, but which will be very evident when the 1992 books are released—and would not want to encourage you to provide materials or even well-developed ideas that we could not act upon right away. Of course, we also want retail pricing information from you, particularly for the little-seen material from your areas of expertise.

In short, as you have seen from the first volumes of the 1991 Catalogue run and certainly will see with the *Specialized Catalogue of United States Stamps*, editorially we are very, very active.

We will continue our practice of listing in the Catalogue “Acknowledgements” section those persons or organizations providing us with specific information over and above price lists. In addition, persons so listed will receive a complimentary copy of each volume for which they have helped.

Please let me know as quickly as you are able your desire to work with us this coming year. We then will dispatch the tear sheets (unless you tell us otherwise), along with deadlines for your material.

Again, thanks for the continued support from the dealers and collecting community. Our continued improvements reflect that tremendous cooperation.

Richard L. Sine
Editorial Director

COST ORIENTED FIXED PRICE LIST

Extensive Indian revenues list, based on *The Court Fee and Revenue Stamps of the Princely States of India*, by Koeppel and Manners. Covering over 3000 stamps with many unrecorded items.

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MAIL AUCTION #56

CLOSING DATE: November 20, 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	NEWSPAPERS & PERIODICALS PR5* F PHOTO	60.00
2	POSTAL SAVINGS PS14* F-VF	12.00
3	PS15* F	35.00
4	WAR SAVINGS WS2 F no gum, small tear, thin spots, short perfs	65.00
5	WS4 F no gum, creases PHOTO	250.00
6	WS10* F-VF	10.00
7	TELEGRAPH BT2* VG	10.00
8	15T41* F-VF corner creases	15.00
9	16T33* VF thin spot	5.00
10	REVENUES R13c* block of 154 F-VF, CV as 38 blocks of four and one pair	190.80
11	R224 F-VF crease PHOTO	100.00
12	R347* VF	9.00
13	R672* VF crease PHOTO	100.00
15	R701 F-VF punch cancel	15.00
16	R710 F punch cancel	30.00
17	RB23p used on full package of DeWitt's Little Early Risers Liver Pills, F	-----
18	RB39 VG-F thin spot PHOTO	50.00
19	RB40* VG-F	25.00
20	RC2 F-VF straight edge at right	22.50
21	RE127* VF	4.00
22	RF17* F	11.00
23	RF26 w/ A.P.C. Co. (PC231) precancel used on cello-wrapped deck of cards, VF	-----
24	RF27 w/ B & B (PC111) precancel used on cello wrapped deck of cards, VF	-----
25	RG16 VG	14.00
26	RG18 F	13.00
27	RG37-48* complete set, F-VF	160.00
28	RJ4a* F straight edge at left	10.00
29	RJA1 F PHOTO	45.00
30	RJA13* VG	11.00
31	RJA14* VG	9.00
32	RJA15* F-VF straight edge at left, thin spot	35.00
33	RJA74b VF	10.00
34	RM85 on Oct. 6, 1800 note, F-VF	15.00
35	RM111 on Jan. 30, 1799 note, F-VF small faults from folding	8.00
36	RM123 on Jan. 13, 1800 note, VF crease affects stamp	25.00
37	RM126 on May 9, 1799 note, F-VF two crease affect stamp	32.50
38	RM165 on Dec. 8, 1800 note, VF crease affects stamp	40.00
39	RM227 on March 26, 1800 note, F two creases affect stamp	50.00
40	RM230 on May 2, 1800 note, VF crease affects stamp	40.00
41	RM240 on Oct. 20, 1800 note, VF usual pin-hole in stamp	17.50
42	RM241 on Nov. 27, 1798 note, VF usual pin-hole, crease affects stamp	15.00
43	RM243 on March 18, 1800 note, VF	17.50
44	RM245 on Jan. 22, 1799 note, VF usual pin-hole, crease affects stamp	25.00
45	RM260a on Aug. 7, 1801 note, VF crease affects counter stamp	15.00
46	RM260b on June 29, 1801 note, F-VF, crease affects counter stamp	15.00
47	RM261a on Nov. 5, 1801 note, F, ink erosion hole in counter stamp	15.00
48	RM261b on Jan. 5, 1802 note, VF toning affects top half of document	15.00
49	RM265b on Dec. 31, 1801 estate inventory, F splits in folds mended with archival tape	45.00
50	RM575 on April 28, 1823 import certificate for tea, F	60.00
51	RN-C16 cut square, VG	(225.00)
52	RN-G1 Corlies, Macy & Co. Sample on Murray Hill Bank, New York, check, corner stain, creases and tears in margins	-----

53	RN-G1 Corlies, Macy & Co. Sample on Long Branch Banking Co., NJ, check, VF	-----
54	RN-G1 Corlies, Macy & Co. Sample on North-Western National Bank, Chicago, check, VF	-----
55	RN-G1 Yellow Jacket Silver Mining Co., Agency of the Nevada Bank of S.F., Gold Hill, Nevada, check, VF, Castenholz CV	25.00
56	RN-K6 Union Bank of Winchester, VA draft, NBNCo. engraved, VF, Castenholz CV	25.00
57	RN-L10 Preston, Kean & Co. Bankers, Chicago check, VF, Castenholz CV	10.00
58	RN-P6 cut square VF	30.00
59	RN-X7 New Haven County National Bank, CT, check, stamp printed in lower right corner and vignette of bank building in center, VF	-----
60	RO5a F-VF few short perfs PHOTO	70.00
61	RO8d F thin PHOTO	65.00
62	RO12a F-VF few short perfs PHOTO	40.00
63	RO19b F tear, stain, pulled perf	75.00
64	RO25b small tear at top, thin spots, bit of soiling PHOTO	110.00
65	RO28a F crease, small thin	20.00
66	RO30b F thin spot, few short perfs PHOTO	50.00
67	RO33b F-VF repaired tear PHOTO	90.00
68	RO61b VF small thin PHOTO	50.00
69	RO62c F thin	15.00
70	RO72d F thin and tear PHOTO	50.00
71	RO73c VF tiny scrape	7.00
72	RO80c F-VF small faults	60.00
73	RO85b F small thin, short perf PHOTO	40.00
74	RO89a F-VF creases, small tear PHOTO	45.00
75	RO90a F creases, pulled perf	75.00
76	RO92b F-VF crease, few short perfs, soiling	15.00
77	RO94d F-VF crease, usual rough perfs PHOTO	60.00
78	RO118a F crease, pulled perfs PHOTO	80.00
79	RO126d F small thin	30.00
80	RO137a F crease, pulled perfs	45.00
81	RO142a VG	30.00
82	RO175d F thin, toned, short perf PHOTO	60.00
83	RO178a F-VF small thin PHOTO	45.00
84	RO179d F abrasion on face	40.00
85	RS14d F PHOTO	60.00
86	RS31a soiled, tiny tears and crease PHOTO	200.00
87	RS37b F small thins, tiny colored in scrape PHOTO	35.00
88	RS57d VF corner crease, pulled perf	60.00
89	RS68c F large thin PHOTO	80.00
90	RS70b VG thin spot PHOTO	75.00
91	RS73a few small tears, tiny stains PHOTO	60.00
92	RS73b few small tears PHOTO	60.00
93	RS73d thins, small tear PHOTO	60.00
94	RS75a VG	5.00
95	RS84a F crease, small thin	100.00
96	RS87c F-VF thin	25.00
97	RS87b strip of four, F	5.00+
98	RS97b VG	10.00
99	RS99b F repaired tear PHOTO	40.00
100	RS104d VF perf thin PHOTO	30.00
101	RS112a faulty as usual PHOTO	150.00
102	RS134a F soiled, tiny tear PHOTO	75.00
103	RS136b F-VF small repair at top PHOTO	225.00
104	RS142d F-VF pulled perf, sewing machine cancel PHOTO	45.00
105	RS149c F PHOTO	65.00
106	RS155a F perf flaws including small tear	35.00
107	RS174bj thin and stained PHOTO	110.00
108	RS182b F small thin, tear PHOTO	125.00
109	RS184b F-VF short perfs PHOTO	50.00
110	RS197b F-VF pulled perf	8.00
111	RS212c corner crease, light soiling PHOTO	100.00
112	RS235b thins, couple repaired tear PHOTO	150.00
113	RS261b F repaired corner tear	17.50
114	RS266a F thin spot PHOTO	40.00
115	RT15d thins, few repaired tears, appears F PHOTO	75.00

116	RU4u F	90.00
117	RU10a VG PHOTO	50.00
118	RV2* F	12.50
119	RV3* F	11.00
120	RV5* F	11.00
121	RV7* F-VF	20.00
122	RV17* F	12.50
123	RV19* VF	25.00
124	RV21* F	35.00
125	RV25* F	32.50
126	RV29* F-VF	20.00
127	RV28* VG	20.00
128	RV29* F	20.00
129	RV31* F perf thin	40.00
130	RV38* F	17.50
131	RV39* F	17.50
132	RV41* F	12.50
133	RV46* VF perf thin	20.00
134	RV51* F-VF	12.00
135	RV52* F-VF	12.00
136	RV53* F	8.00
137	RV81-2* VF	55.00
138	RY3* F-VF PHOTO	75.00
139	RY4* F straight edge at top	10.00
140	HYDROMETER LABEL Series of 1975 VF	-----

BEER STAMPS - Priester 1990 Catalogue Numbers

141	4* F creased	10.00
142	23A F creases	12.00
143	38F F	15.00
144	418 VG thin, couple creases PHOTO	30.00
145	43E F small repair	20.00
146	52B F tiny scrape, thin	10.00
147	85A F	10.00
148	91 VG	35.00
149	100 VG crease PHOTO	60.00
150	110A F couple small stains, creases	5.00
151	111A F-VF rust stains, corner crease PHOTO	50.00
152	112B type 71, VG small thin	40.00
153	127 F-VF creases	8.00
154	129 VF tiny scrape	15.00
155	151C F-VF small faults	30.00
156	204B with PA & bbl. attached by staple, F-VF	5.00+
157	PROCESS BUTTER FB36a F	8.50
158	CIGARETTE TA242b on full pack of Chesterfield's, with Christmas message attached	-----
159	SNUFF TE64 plate proof on india on card, Turner S-21, couple small abrasions and tone spots Turner 1975 CV	20.00
160	SPECIAL TAX STAMP Pleasure Boat or Yacht, 28 ft. to 50 ft., 1944 F creases	-----
161	same as 160 except for 1945, F creases	-----
162	same as 160 except for 1946, F-VF few creases	-----
163	FOOD ORDER 267, 40 examples attached to a Food Stamp Card, SMA Form #489, F	60.00+
164	-268, 39 examples attached to a Food Stamp Card, SMA Form #489, F	68.25+
165	VIRGIN ISLANDS Baird #R75* VF PHOTO	-----
166	-R76* F-VF PHOTO	-----
167	-24 ovpt on R46*, unlisted, VF PHOTO	-----
168	-RJ2 F small abrasion on face PHOTO	-----
169	-RJ3 F cut close	-----
170	Anglo-California Trust Co. Savings Stamp Folder containing 2 5¢ stamps, folder is faulty	-----
171	DEWEY-WARREN Campaign Label with red Specimen ovpt and security punch, VF PHOTO	-----
172	CENTURY OF PROGRESS 1933, blocks of four of proofs in blue, green, red and black, VF	-----
173	TRAVEL STAMPS 1941, 7 different	-----
174	LICENSE & ROYALTY, Stamped Hats in blue, block of six, VF creases	-----
175	CANADA REVENUES, accumulation of about 200 stamps including some taxpays, VanDam CV of listed items is in excess of \$450 and includes FB34, FG7 and FG23, generally F cond.	-----
176	ECUADOR Guayaquil Municipal Liquor stamps, three different with red Specimen ovpt and security punch, F-VF PHOTO EXAMPLE	-----
177	GREAT BRITAIN IMPRESSED DUTY 18 documents, 1783-1847, mostly notes or receipts, but includes two Chancery Court and one Legacy document, F	-----
178	GREAT BRITAIN ADHESIVE 28 documents with various revenues attached, F	-----
179	NIGERIA 2d impressed stamp on Barclays Bank check, with GB 2d postal-fiscal, F	-----
180	PANAMA 1917 Beer & Liquor Proofs, 13 different, VF some with creases	-----
181	SUDAN Telegraph 1898 & 1898-9 issues, Hiscocks 13-16, 18-24, F mint	£27.00
182	SWITZERLAND 50 different revenues	-----
183	BANK SEALS group of 43 US and 32 foreign labels, all different, some with faults	-----

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:
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Rockford, Iowa 50468-0056 USA

Brooks Bros. memorabilia wanted! All pre-1868 checks and documents with and without revenues, revenue stamps with clear Brooks Bros. cancels, illustrated advertisements and flyers, illustrated billheads, correspondence, etc. All must be pre-1868. Offers to ARA member Jacob Kisner, 254 Park Avenue South, PHF, New York City, NY 10010. •834•

Revenues & Cinderellas of the US and world are listed on my free pricelist. Send a 45¢ #10 SASE. Approvals to ARA members, by request. Write and tell me what you collect. Guy Rossi, PO Box 367, Mesilla, NM 88046 USA. •835•

Wanted: Printed cancels on: proprietary—battleships, "blackies," blues, narcotics, wines, playing cards, cigarette (TA), etc. Will trade or purchase. Andrew Cooper, 124 Dogwood Drive, Loveland, Ohio 45140. •836•

French Africa revenue collection for sale: I am offering my entire collection of French Africa revenues in order to concentrate on British adhesives. Approximate 1,000 different stamps with catalogue (Dustin) value over \$5,000 plus some duplicates, a few proofs, 4 Dustin catalogues, etc. for \$3,250. Jim Diracles, Box 2303, Minneapolis, MN 55402. •837•

New Zealand Wanted: Revenues, postal and fiscal use. Railways stamps. Beer Duty. 1893 private ad underprints. Jack Carpenter, 1406 Thayer Ave., Ellensburg, WA 98926. •838•

For Sale or trade for your state duck, game or fishing stamps. For my used French Duck stamps 1984 to 1988, \$10.00 each or \$45.00 for set of 5 (Gillier D'eau). David H. Curtis, 1806 Sycamore Dr., Killeen, TX 76543-3239. •839•

India British and Princely States, over 5000 court fee and revenue stamps, order your copy of the price list free of cost. Narendra Sengar, Post Box 110, Kanpur 208001, India. •840•

Wanted: US First Revenue Issue on unusual documents, including: telegram, bond, lottery ticket, etc. Also, early matching usages. Send description or photocopy along with the price of what you have to offer to: John Allmaier, Box 2853 Eads Station, Arlington, VA 22202. •841•

U.S. Revenues for sale. R122, herringbone cancel, \$50; R672*, straight edge, \$50; RL1-8, \$80; RJA33*, .25; RJA34*, .75; RJA51, .25. Terence Hines, Box 629, Chappaqua, NY 10514-0629. •842•

Cuban Revenues: Priced Catalog of the Revenue Stamps of Cuba by William McP. Jones. First edition 1990, 154 pages, \$36. Eric Jackson, Box 728, Leesport, PA 19533-0728.

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1A. Title of Publication <i>The American Revenuer</i>	1B. PUBLICATION NO. 0 1 6 3 1 6 0 8	2. Date of Filing Sept. 20, 1990
3. Frequency of Issue 10 times	3A. No. of Issues Published Annually 10	3B. Annual Subscription Price \$15.00
4. Complete Mailing Address of Known Office of Publication (Street, City, County, State and ZIP+4 Code) (Not printers) <i>The American Revenuer, Box 56, Rockford, Iowa 50468-0056</i>		
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