

# The American Revenuer

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**A** Third Bill of Exchange  
from 1863 bearing a 50¢ Foreign Exchange First Issue  
stamp, imperforate except for a single row of perforations  
at a diagonal. More, see inside, page 16.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

**JANUARY 1991**

Volume 45, Number 1  
Whole Number 431

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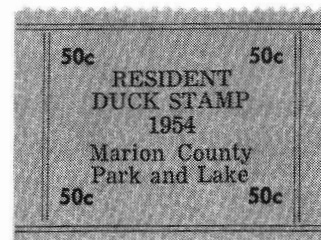
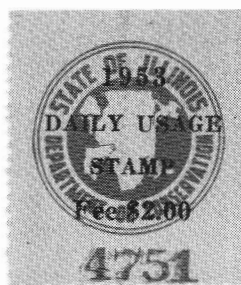
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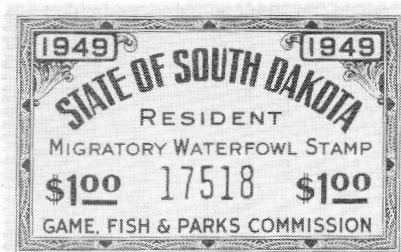


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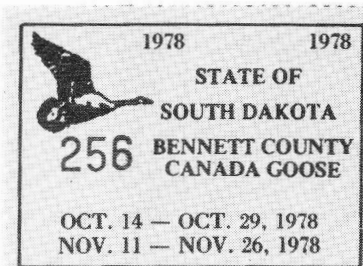
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# The American Revenuer

## *The Journal of International Fiscal Philately*

Volume 45, Number 1

January 1991

Whole Number 431

### The Editor Notes...

...that Barry Porter (107 Southburn Drive, Hendersonville, TN 37075-3012) has just put out his latest catalog/pricelist. This is a 60 page listing of the Virginia Bear-Deer Damage stamps. This is probably the most complete listing of these stamps ever; information is provided on pane layout, quantities printed and sold, and printers (when known). This catalog is also a net price list so only those items he has for sale are priced, but all are described. He has a limited number of these left after distribution to his customers available to interested ARA members at \$3.00 post-paid, half of his normal price.

...that your Editor has available copies of TAR's "A Style Guide for use by the editors and authors." If you write for TAR, are working on an article for TAR or think you might write something for TAR, please ask for a copy. We have attempted to answer many of the common questions often asked as well as illustrate our styles so that consistency may be maintained between articles and issues of this journal.

...that the Revenue, Railway & Cinderella Study Group of Southern Africa has been resuscitated and renamed the Cinderella Society of Southern Africa. ARA member L. Jacobson has released the first issue of the groups newsletter dated June 1990. The group is trying to encourage interest in the area's revenues and cinderellas and to serve as a clearing house for information about these issues. For information write to Cedric Roché, P.O. Box 11058, 0011 Brooklyn, Republic of South Africa.

### 1991 Convention Update

The 1991 ARA convention will be held in Boxborough, Massachusetts, May 3-5 at the Boxboro Host Hotel. This is the same hotel as previously announced although it has undergone a name change (formerly it was known as the Boxborough Sheraton Hotel and Conference Center). Show rates of \$65 per night, single or double, will be available. More information will be forthcoming.

In keeping with the show's theme, "The 75th Anniversary of the U.S.—Canada Migratory Bird Treaty," the show will have a cachet designed by Burt E. Pringle of Jacksonville, Florida. Mr. Pringle designed the postage stamp marking the 50th anniversary of this treaty in 1966. The following year he was commissioned to design the Virgin Islands commemorative stamp and postal card. Mr. Pringle is also a stamp collector.

The show cachet will be in three colors and stamped with a 29¢ flag stamp. Covers cost \$1.50 each or \$4.00 for one from each day. Order from Lester Gerverman, Box 3035, Framingham, MA 01701 and include a stamped addressed envelope for their return.

The Massachusetts Fish and Wildlife Division will also have a cachet cover which will include a Massachusetts duck stamp. They should be ordered from Peter Pierce (Box 560, Oxford, MA 01540-0760) for \$2 each. If desired, Mr. Pierce will get these covers signed by the duck stamp designer.

### THE AMERICAN REVENUER

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

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# Joyce beer stamps bring surprises

by Tom Priester, ARA

The Morton Dean Joyce collection of beer stamps came to market during January 1991. Strong in all areas of the beer stamp field, Mr. Joyce was not only a collector, he was an accumulator. Proofs, essays, rarities (including several "only known copy" varieties), a uniform run of all the issues, plus several stock books loaded with several thousand of the more common varieties constituted the lot.

Probably the greatest surprise was one copy each of the 10 barrel and 25 barrel 1933 Issue of a previously unreported design. Both stamps are rouletted 7 at left, have a straight edge at top, and torn separations at right and bottom, leading one to believe that they were issued in sheets of four, number 1 through 4, rouletted at left where attached to the issued book of stamps.

The paper color of the two discovery stamps is the typical greenish blue of the 1933 First Issue low value stamps; not the deep bright blue of the well known 1933 high values.

Both stamps are canceled with three sets of perforated initials, E D B Co, with two different dates, two 1-16-34 and one 12-2-33, with E D B Co accompanying each set of dates.

Used early in the life of the 1933 Issue, these stamps seem to answer what has been a nagging question regarding the high value 1933 First Issue stamps. The earliest reported use of any of the three well known varieties is February 28, 1938, approximately five years after the 1933 Issue was first used.



Certainly, there was a need for these values before 1938 once Prohibition was repealed effective December 5, 1933. 5, 10 and 25 barrel stamps were used widely before Prohibition, so the 1938 use of the high value 1933 Issue stamps left a void in time which now has probably been filled.

Why have not more of this early design survived considering the great number of the well known high value stamps in collector's hands? The story has been told that the familiar high value stamps were to have been destroyed, but the company who had the contract with the Government to destroy these stamps did not do their job too well and through some avenue allowed

*(Beers—continued on page 19)*

## Foreign Sales Notes

Duane Zinkel, Sales Manager

2323 Hollister Avenue

Madison, WI 53705

A number of the packets announced in the last issue of *The American Revenuer* are sold out. Send a stamped addressed envelope for a current list.

The Forbin reprint will be ready for shipment in 3-4 weeks. The printing is limited so order now at \$30 each postpaid in the U.S. (foreign purchasers include sufficient postage/insurance). Checks should be made to Duane Zinkel *not* to the ARA.

### ARA Revenue Catalog Pricelist—1991

*[Note: \$1.50 Postage and handling on orders under \$10. ARA members: You may take a 10% discount on catalog orders of \$50 or more.]*

#### Australia

Craig	Railroad & Revenue Stamps of Mainland	
	Australia .....	\$11.75
Craig	Tasmania Revenue & RR Stamps .....	6.50
Craig	New South Wales Revenue .....	6.75
Craig	Queensland .....	7.25
Craig	Australia & Territories .....	8.50
	One each of the above 5 Aussie cats .....	35.00

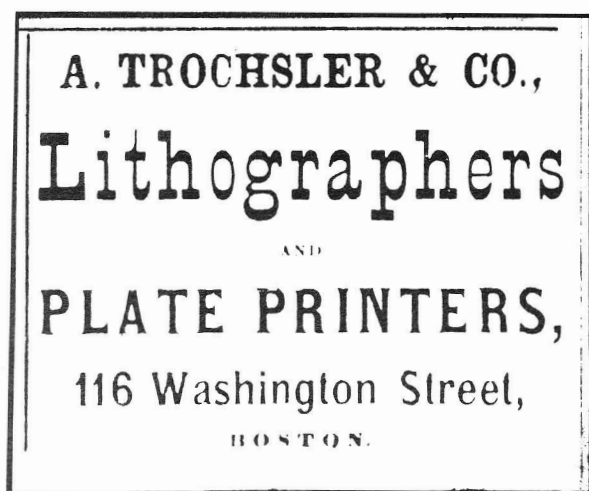
#### Austria

Erler	Vol. I (Federal Doc, Advert, Calendar, Stock Trans) .....	\$17.00
Erler	Vol. II (Federal issues - issues not in I) ..	17.00
Erler	Vol. III (Provinces) .....	17.00

*(Foreign Sales—continued on page 21)*

## The Imprinted Stamps of A. Trochsler of Boston

by Ben Czech



### Regional Production of Imprinted Stamps

Prior to 1873 there were two contractors delivering stamped paper: American Phototype Company of New York City and Joseph Carpenter of Philadelphia. In 1873, the Bureau of Internal Revenue decided to expand the number of contract printers, perhaps adopting a *regional* concept to printing stamped paper: the first addition to the list of contract printers was Albert Trochsler and Company of Boston, who started deliveries in July 1873. The expansion must have been deemed successful, because a fourth printer (Morey and Sherwood of Chicago) was added in 1874 (see: Pay to the Order of...(5) in *The American Revenuer* 1990 June; 44:126-127).

A. Trochsler and Company made monthly deliveries from July 1873 until November 1875, a total of 29 months. During that time span they delivered 5,392,005 imprinted two cent stamps. What designs did Trochsler use? I believe that two designs were used, the large type N and the smaller type M.

### The Type N Imprinted Revenues

The evidence for A. Trochsler and Company as the printer of type N is substantial. The die for the type N stamp was approved on June 27, 1873 (Turner, 1974), and Trochsler began deliveries in July 1873 (Commissioner of Internal Revenue, 1874). The clincher that it was type N stamp that was being printed is the specimen of the type N incorporated into Trochsler's

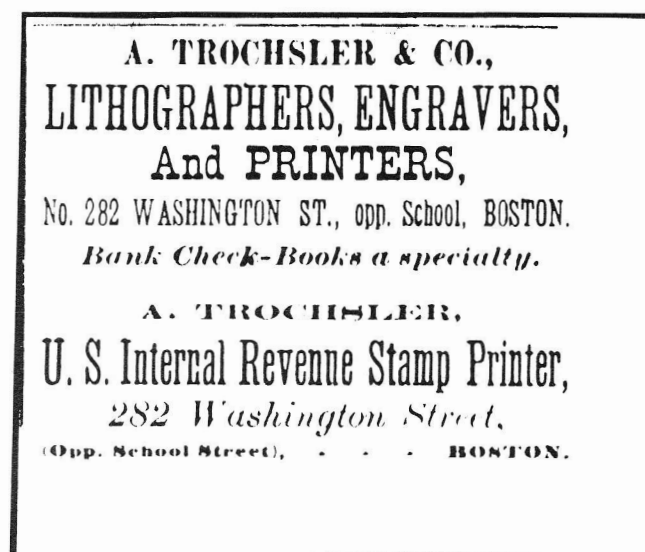


Figure 1. A. Trochsler & Co. advertisements for 1869 and 1875.

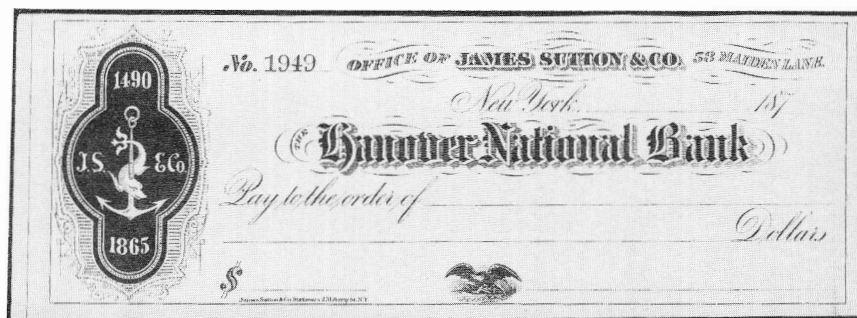
August 1873 announcement of its commission from the U.S. Internal Revenue Department to print stamps on checks (Wald, 1983, p. 56). It seems reasonable that the large type N was the first die used by Trochsler. Further, it is apparent that Trochsler was marketing the imprinting service to the banking and mercantile community of New England. The advertisements of A. Trochsler and Company also add a mention of their appointment as a contract printer of stamped paper (Figure 1).

The distribution of extant checks with type N imprints fits the marketing plan on Trochsler's announcement very well. I have seen only two reports of examples used outside the New England states. The first, recorded by Castenholz (1989b), is a draft used in Savannah, Georgia, with the face of the draft printed by the Boston printer, Hooper, Lewis and Company. Although it is a Georgia usage, it clearly has its roots in Boston.

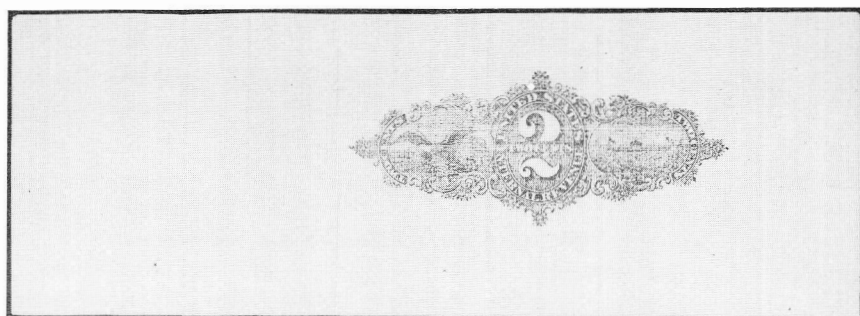
The second example was used in New York City with the type N imprint on the reverse of the check. The check is drawn on the Hanover National Bank



**Figure 2a.** Check face of New York use of type N.



**Figure 2b.** Reverse side of check.



and the user is the printing firm of James Sutton and Company (Figure 2).

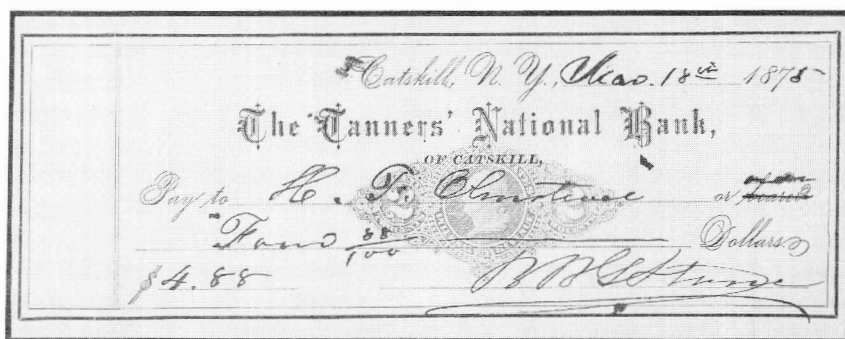
#### The Type M Imprinted Stamps

The case for Trochsler printing type M is less direct. Sterling (1888) designated types M and N as the "Boston Series," although he apparently did not know who the contract printer actually was. Sterling's Boston Series assertion is repeated by both Henkels (1908, 1915) and Vanderhoof (1936).

The distribution of users of checks bearing the M imprint is somewhat broader than type N. However, like type N, the majority of type M checks seems to have been used in the New England states. I have two examples used in New York state, including the scarce green color (RN-M3) on a check drawn on the Bowery National Bank (Figure 3). Castenholz (1989a, 1989b, 1990) also lists users from the following four states: Colorado—1 user, Illinois—4 users, Indiana—1 user, and Iowa—1 user. With the two examples from New York, this still only yields nine users of type M outside the New England states.

Who else might have printed type M? With only one user recorded in New York City, it does not seem; plausible that type M would have been printed by the American Phototype Company.

**Figure 3.** Type M used in New York state.



There are no recorded users from Philadelphia, so it seems unlikely that Joseph Carpenter was the printer. Morey and Sherwood of Chicago only delivered stamps in two months, so they do not seem to be a likely candidate. That leaves only A. Trochsler and Company of Boston.

#### References

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(Pay to—continued on page 9)

# Allumettes genuine or fake?

by Donald Duston, ARA

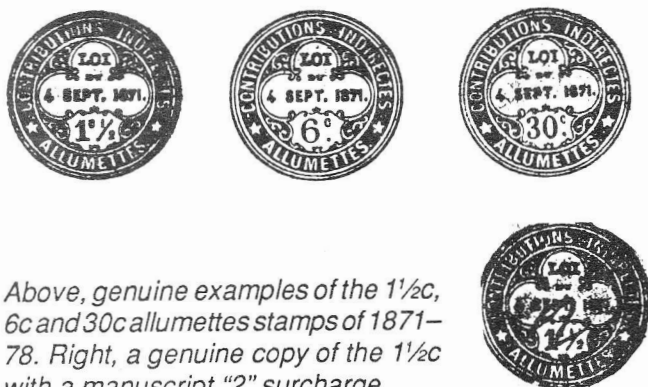
Now that the last of the series of five catalogs for the French Colonies is finished, there is time available to research some revenue classifications of France proper. The first tackled is the Allumettes or match stamps issued in the period of 1871 to 1878. The issues studied were the small, round vignettes printed on various colors of pelure paper and on off-white ordinary paper. They were extensively reprinted. The same design was also used for the center of long bands or strip stamps used on large boxes of matches.

This study is an attempt to separate the genuine stamps from the reprints. The fakes were easily identified because they were printed on colors of paper that differ from the listed colors of the genuine stamps. usually, all values might appear in the same colors.

These identified fakes were compared with the presumed genuine stamps to pick out the differences. Stamps known to be authentic included those circular die cut stamps (5c, 8c and 20c values examined), and those from bands (no value, 4c, 5c, 8c, 10c and 40c values examined).

Not all values were included in the series of reprints, and for now, it is assumed these values were never faked. These are the 1½c, 2½c, 3c, 6c and 30c values. The 2½c and 3c genuine values have not been seen by the writer. A copy of the 1½c value, surcharged with a manuscript "2" exists.

The differences between the genuine stamps and the fakes, are as follows:



Above, genuine examples of the 1½c, 6c and 30c allumettes stamps of 1871-78. Right, a genuine copy of the 1½c with a manuscript "2" surcharge.



*genuine*



*fake*

## Printing Differences

No

Value: Fake

Last "E" of "INDIRECTES" is ill formed with shorter bottom bar; "8" of "1871" has projection at bottom left; left point of star at right is broken off.

Genuine

Horizontal bars of "E" are even, all lettering is clear; "8" of "1871" is well defined; left point of right star is sharp.



*genuine*



*fake*

2c

Fake

"8" of "1871" looks like an inverted "3."



*genuine*



*fake*

4c

Fake

"4" in value is thin and vertical bar curves upward to right.

Genuine

"4" in value is thick and vertical bar is thick with beveled top.



*genuine*



*fake*

- 5c Fake "E" of "SEPT" is broken with no bottom bar; star at left is misformed with almost no points at bottom; "D" of "DU" is small without serifs (looks like an "O").
- Genuine "SEPT" is clear, left star is well formed, "DU" is well formed.



*genuine*



*fake type 1*



*fake type 2*

- 8c Fake Type 1: "L" and "O" of "LOI" touch. Type 2: "O" and "I" of "LOI" touch and there is a black mark running down to the right from the "O" of "LOI."



*genuine*



*fake type 1*



*fake type 2*

- 10c Genuine Letters of "LOI" do not touch.
- 10c Fake Type 1: "SERT" for "SEPT," projection on bottom of "1" of "1871." Type 2: "4" badly formed; vertical and crossbar of "4" forms an arrow point at right side. Both stars are badly formed with irregular points.
- Genuine "4" clearly printed, upright and crossbar have square ends. Stars are well formed.
- 15c Fake All poorly printed with a fuzzy appearance over-all. Left star is badly formed, "U" of "DU" looks like a

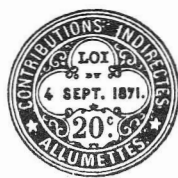


*genuine*



*fake*

- "V"; right side of top bar on "T" in "SEPT" is missing.
- Genuine Clearly printed; well defined stars.



*genuine*



*fake*

- 20c Fake Poorly printed; inscriptions around circle are illegible.



*genuine*



*fake*

- 40c Fake "f" instead of "c" in "40c."



*genuine*



*fake*

- 50c Fake The bottom left point of the star at right is small and blunt; "D" of "DU" is open at bottom.
- Genuine "D" of "DU" is closed at bottom; star at right is well formed with sharp points.
- 1fr Fake "4" badly formed; vertical and horizontal bars blend together; bottom





*genuine*



*fake*

left point of right star is short and blunt.

**Genuine** Square end on horizontal crossbar of "4"; bottom right point of star at right is sharp.

The paper colors of the fakes, and values in each color, seen by the writer, are as follows:

**On pelure (tissue) paper**

Rose: No value, 2c, 4c, 5c, 10c (both types), 15c, 40c, 50c and 1f

Pale blue: Same values as for rose above.

Pale yellow (canary): No value, 2c, 4c, 5c, 8c (both types), 10c (both types), 15c, 20c, 40c, 50c and 1f.

Dark orange yellow (chamois): No value, 2c, 4c, 5c, 10c (Type 1), 40c, 50c and 1f.

Orange buff: No value, 2c, 4c, 10c (both types), 15c, 40c and 1f.

Pink: 8c (both types), 10c (both types), 20c, 40c and 1f.

Dark magenta: No value, 2c, 4c, 5c, 10c (type 2), 15c, 40c, 50c and 1f.

Violet: 10c (type 1).

Grayish white: 10c (both types).

Greenish white: 10c (type 1).

**On ordinary paper**

Pale green: No value, 2c, 4c, 8c (both types), 10c (both types), 15c, 40c, 50c and 1f.

Grayish white: No value, 2c, 4c, 10c (both types), 15c, 40c and 50c.

Yellowish white: No value, 2c, 4c, 5c, 10c (both types), 15c, 40c, 50c and 1f.

Bright white (snow white): 10c (type 1) and 15c.

**On thick paper**

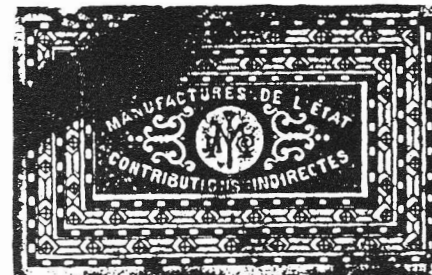
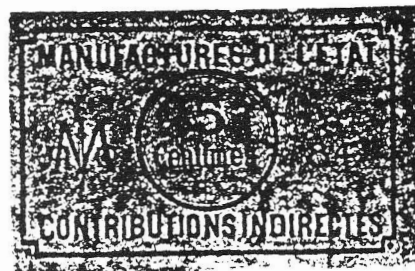
Buff: 8c (both types) and 20c.

The stamps described as fakes are obviously so.

The question arises as to whether reprints were also made from the original dies, or identical to those indicated to be genuine. The doubt arises in the writer's mind because three of the values (genuine), were found on the identical shades of pelure paper as other values known to be fake. These values were the 10c on pale yellow, the 15c on orange yellow (chamois), and the 50c on rose. Correspondence is invited.

Illustrations of catalog numbers 33, 34 and 35 would be welcome. Has anyone seen a copy?

In addition to the long bands with the same design type in the center, may bands exist that are typeset without the center design. Also, match box labels exist inscribed "MANUFACTURES DE L'ETAT CONTRIBUTIONS INDIRECTES" (Taxpaid).



*Match boxes with taxpaid inscriptions.*

***Pay to—continued from page 6***

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# ARA Auction No. 41

**Closing Date — April 3, 1991**

## ARA Auction Rules

These rules apply to the ARA auction in this issue.

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

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5
\$200	and over	by 5% over next higher bid		
4. If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated

value, whichever is lower.

5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids, the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed to the buyer, \$1.50 minimum.
12. Make all checks payable to "The American Revenue Association."
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.
14. A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA auctions will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot.
15. Mail bids to: ARA Auction, Box 577, Garrett Park, MD 20896.

## ARA Auction No. 41 Closing Date: April 3, 1991 ARA Auctions, P.O. Box 577 Garrett Park, MD 20896

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

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

ARA # \_\_\_\_\_ Phone \_\_\_\_\_

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

Lot # Bid Lot # Bid


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

## FIRST ISSUE REVENUES

401	R73a	4 margins, 2/20/63 MS; F/VF	15.00
402	R61b	Cuts L; F (ph)	80.00
403	R62b	Cuts R; part of next stamp at B; F	45.00
404	R64b	Touces L; .5 mm T margine, 1 MM B; F	40.00
405	R65b	Touces L; horiz crease; F (ph)	80.00
406	R2c	4 margins, small repaired tear; bright color; F/VF (ph)	100.00
407	R55c	3 margins; Scott-listed cracked plate, late state, thick paper, VG centering	20.00
408	R62c	Centered; VF	15.00



402



405



406



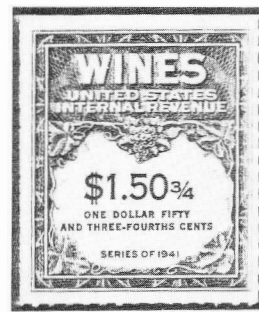
415



420



441



455

409	R68c	2 margins, touches T and R, L frame line doubled (pos. 80); sound and F	17.50
410	R69c	3 marg., touches R; Scott-listed strong DT of top shields (pos. 29); early state; F	20.00
411	R69d	Silk paper; same DT as prev. lot but late re-entered state, unlisted as such; F	EV \$30
412	R72c	3 margins, touches R; F	21.00
413	R76c	4 margins, F/VF	27.50
414	R79c	2 margins, cuts T and R; portion Butler & Carpenter imprint at L; light HS; VG	85.00
415	R79c	2 margins touch, light HS; F/VF (ph)	85.00
416	R87c	2 margins, others touch; F/VF	37.50
417	R93c	2 margins touch; light MS; fresh and F	20.00
418	R96c	2 margins touch; light HS; fresh and F	20.00
419	R98c	T touches B; oxidized to a golden brown; very pretty; VF	35.00
420	R100c	Cuts B; fresh and F (ph)	80.00
421	R101c	4 margins; F/VF	65.00
422	R1c/84c	21 singles, selected for condition and centering; few with H/S; CV \$42	EV \$45
423	R1c/89c	258 1st issues in an envelope; no major faults, clean lot, some with H/S; CV \$408	EV \$115
424	R6c/40c	19 stamps incl. s/3 and bl/4 and 2 tied to identical docs; all with legitimate extra perfs (see 9/90 TAR); clean group	EV \$35
425	R6c/154	33 different stamps, mostly first issue, all but a couple F or better	49.00

### FIRST ISSUE MULTIPLES

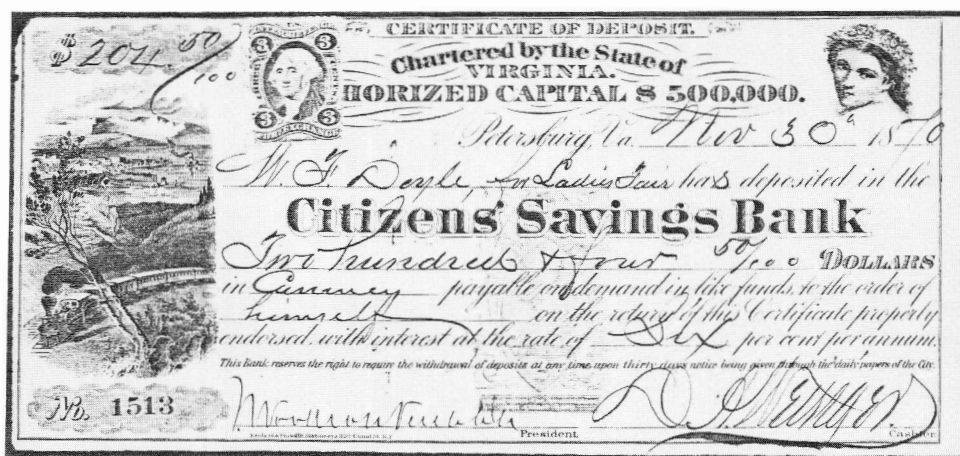
426	R18c	Bl/6 (3x2); yellow-green shade; VG centering	19.50
427	R34f	Ultramarine; bl/4; centered, VF	15.00
428	R45a	Horizontal pair; sheet margin at B; closed 3 1/2 mm tear; VF appearance	55.00
429	R54b	Vertical pair; small faults; F	30.00
430	R55c	Bl/4; VG/F centering	20.00
431	R84c	Bl/9; rounded corner and pulled perf, reinforced	81.00+
432	R1c/60c	20 1st issue multiples, pairs thru bl/4; some duplication; minimal faults; VG/VF	90.40
433	R103	4 margins; light HB ccl F/VF	25.00
434	R104/8	R104-105, 107-108; MS or HS ccls; VF	14.75
435	R106	B margin touches; light HB ccl; F/vf	45.00
436	R118, 120	Both w/portion of imprint at T; VF	12.50
437	R110	4 margins; MS; F/VF	20.00
438	R123	Light cut ccl, pin hole; fresh and F	10.00
439	R124	Centered; light HB ccl; fresh and VF	18.00
440	R125	Touches B; MS ccl; bright and F/VF	30.00
441	R126	Touches R; appears unused; F/VF (ph)	110.00
442	R127	Touches R; MS; fresh and F	15.00
443	R146	Touches B; MS; excellent color; F/VF	30.00
444	R147	4 margins, small thin, bright and F	30.00

445	R149	4 margins; thin; fresh and F	60.00
446	R640/676	R640, 670, 671, 676-676; first two used, others OH, NH; F/VF	32.25
447	R654/677	R654-660, 663-5, 667-8, 670, 677; few with SE, OG, NH	31.00
448	R727	OG, NH; VF	17.50
449	RD333	Cut cancel; F/VF	20.00
450	RD338	Cut cancel; F/VF	60.00
451	RE40	Uncancelled, VF	24.00
452	RE47	Uncancelled; VF	35.00
453	RE152	Uncancelled; VF	47.50
454	RE160	Uncancelled; VF	17.50
455	RE195	Uncancelled; VF (ph)	50.00
456	Wine Stamps; 135 (32 different)		open
457	RF1/28	52 stamps; printed or HS ccls except for 4 RF1's; only 1 Bureau	EV \$25
458	RH1,3	Both bl/9 with A.F.T CO./KY printed ccl	open
459	RJA50b/67b	RJA50b, 59c, 67b; F/VF	17.25
460	RJA60b	OG, NH; extremely fine	20.00
461	RJA62b	VF	25.00
462	RJA63b	OG, NH; extremely fine	20.00
463	RJA67a	Wrinkles, F	15.00
464	RJA69a	XF	10.00
465	RJA37b	F/VF	11.25
466	RK28	Tied to piece w/Berlin ccl, consular seal	37.50
467	RK28	Similar to prev. lot w/Frankfurt-on-the- Main ccl; SE at bottom	37.50

### REVENUE STAMPED PAPER

468	RM561	Massachusetts, 1801, importation of wine from Bordeaux	25.00
469	RM575	Phila. Custom House, 1836; mostly clear strike on shipment of steel from England; red Custom House stamp	60.00
470	RN-B17	West & Prickett, Edwardsville, IL changed from Mechanics NB, Peoria; fresh	15.00
471	RN-B24	Citizens SB, Petersburg, VA; R16c added for tax on \$100 or over C/D; RR vignette (ph)	60.00
472	RN-C1	First NB, Chicago, Downer & Bemis Brewery, large vignette; not stained as usual for for this	Castenholz 15.00
473	RN-D1	Agency of Bank of Calif., Virginia, Nev.; Carson & Tahoe Lumber & Plumbing Co., dated 12/25/1875; toned	Castenholz 15.00
474	RN-G1	Omaha Smelting and Refining Co., Omaha, NB; unused draft; fresh	Castenholz 15.00
475	RN-G1	Pennsylvania RR, Philadelphia, large draft; four vignettes; attractive	EV \$20
476	RN-L3	Uncas NB, Norwich, CT; Champion Bissell; rough left edge	10.00
477	RN-P5(2)	Boston, Hartford & Erie RR Bond; National	





- W2 Bank Note Co.; 61 coupons, fresh and uncut ..... 135.00
- 478 RN-P1, V1, Dubuque & Sioux City RR Bond; 37 coupons, W2 RN-P1 and V1 over W2; punched ccls not affecting RN's; fresh ..... Castenholz 150.00
- 479 29 checks and drafts; some identical checks w/different RN's; some RR's, nice group ..... EV \$75
- 480 Facsimile, Dakota Land & Trust Co, Canton, SD; ARA handbook, page 66 ..... EV \$10-15
- 481 Facsimile, Citizens NB, Nevada City, CA; ARA Handbook, page 79 ..... EV \$20

### MATCH AND MEDICINE

- 482 RO19b Tear and a couple of nicks; VG/F ..... 75.00
- 483 RO80d 2 margins, F ..... 20.00
- 484 RO98a 3 margins; F ..... 20.00
- 485 RO85b Stain, F ..... 40.00
- 486 RO101a Faded with heavy ccl; CV \$75 ..... EV \$35
- 487 RO137a Nick at T; repaired, VG ..... 45.00
- 488 RO142b 4 margins, small repair; VF appearance ..... 30.00
- 489 RO87/158d 18 mostly different; some small faults but mostly F or better; clean group ..... 41.25
- 490 21 match stamps, 13 diff; very mixed condition; CV \$70 ..... EV \$20
- 491 RS61d Pin holes; other small faults; VG/F ..... 75.00
- 492 RS67d Faults including pinhole and nicks; G/VG ..... 80.00
- 493 RS126d Creases; F ..... 15.00
- 494 RS161d Scrape and stains and other faults; VG ..... 20.00
- 495 RS184d Thin, clipped L; just F ..... 22.50
- 496 RS195b Some soiling; F ..... 14.00
- 497 RS278/303 9 diff. plus 6 dups ..... 19.00
- 498 RS278/306 22 diff. plus 7 dups; including RS300; F ..... 46.00
- 499 33 Civil War medicine stamps, 27 diff; very mixed condition; CV \$100 ..... EV \$40
- 500 RT12d/33d 8 stamps, 7 diff; incl. RU5d; mostly F ..... 33.50
- 501 RT30 3 decent margins, F; also doubtful copies of RT26 and RT28 (2) not counted in ..... CV 50.00
- 502 RT3d/33d 10 diff plus 2 dups; 2 space fillers not counted; generally F ..... 48.00
- 503 RU2a MS cancel; pulled perfs; F ..... 50.00
- 504 RU10a Clipped right; F ..... 50.00
- 505 RU4b/16d 12 diff plus 5 dups; F/VF ..... 36.70

### MATCH AND MEDICINE COLLATERAL

- 506 Scott 319 on 1909 cover w/Johnson & Johnson corner card with red cross ..... EV \$10
- 507 Scott 65 tied by target ccl on cover with J. C. Ayer corner card ..... EV \$15
- 508 Similar to above, stamp with June 30 Lowell, Mass.

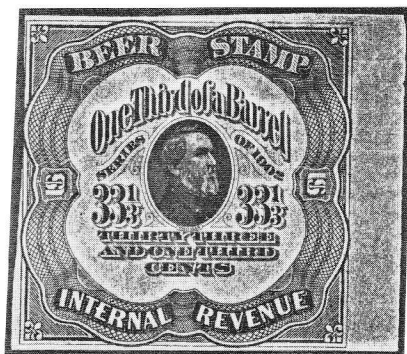
- cancel ..... EV 15
- 509 Smith, Kline and French billhead, 1893, with large vignette of co. building ..... EV \$15
- 510 Johnson & Johnson, New York City, 1891, list of medical supplies ..... EV \$10
- 511 Tarrant & Co., New York City; 1892 billhead ..... EV \$10
- 512 RV1/52 RV1, 6, 18, 30(2), 42(2), 49, 51, 52; used ..... open
- 513 RW16-20 Signed, mixed centering, minor faults ..... 30.00
- 514 RW21-25, 32 Signed, mixed centering, minor faults ..... 29.25
- 515 15T1/16T60 Telegraph stamps; 15T1, 15TO30, 15T33, 16T41, 16T60; mixed used and unused; VF ..... 20.45
- 516 15T11 Telegraph stamp; fine, unused ..... 20.00
- 517 16T5 Telegraph stamp; tinfoil on back, fine unused ..... 20.00
- 518 PC-5 5c Postage Currency; wrinkles ..... 17.50
- 519 PC-7 25c Postage Currency; 3 marg., wrinkles, F ..... 30.00
- 520 PC-8 50c Postage Currency; in at TR; light wrinkles; F/VF

### CANCELS

- 521 R2c Printed Lawrence & Cohen, Nov. 1862, ccl, type 1; rebaked; F centering; CV \$100 ..... EV \$20
- 522 R3c V/pair; printed Kemp & Day ccl reading down (unlisted in Beaumont); VG centering ..... EV \$20
- 523 R7a SON N.Y.G.L. Co/Nov 2, 1863 ccl (New York Gas Light Co.); F ..... 20.00
- 524 R24d Silk paper; printed B.P.Tr/June 1st, 1870 ccl, type 1; horiz crease; VF centering ..... EV \$10
- 525 R3c/62c 28 stamps incl. multiples, all w/RR ccls; none scarce but mostly nice strikes; CV \$48 ..... EV \$70
- 526 R1c/58c 33 stamps incl. multiples, mostly diff., all w/SON NYCRR H/S ccls (mostly N-11C); attractive group; CV \$157 ..... EV \$95
- 527 R1c/59c 54 stamps, all with partial to SON; stamps CV \$112 ..... EV \$80

### DOCUMENTS

- 528 R5c, 15c On separate Tioga RR checks; ms cancels T-4G (red) and T-4D (blue) ..... EV \$10-15
- 529 R15c On Citizens Gas Light Co, Brooklyn, NY check; 2 line HS/ccl ..... EV \$10-12
- 530 R59c Administrators Bond, Wythe Co., VA; issued 7/12/1864 but taxed in 1867; stamp tied by Coll. of Internal Revenue embossed ccl ..... open
- 531 R63c Similar to previous lot; issued 9/18/1863 ..... open
- 532 R140 Handwritten promissory note, May 29, 1972; rough right edge, scarce ..... EV \$8-10
- 533 R155 Check, Hagerstown (MD) Bank; two vignettes, quite attractive ..... EV \$15



549

554



- 534 Check, Citizens Bank & Trust, Atwood, TN; 1932, w/violet H/S showing depression-era tax payment ..... EV \$10
- 535 Check, same as above with black H/S ..... EV \$10
- 536 Draft, United Mine Workers, Boone, IA; 1932, boxed H/S showing 2c tax payment ..... EV \$15-20
- 537 Draft, same maker but different style check ..... EV \$15-20
- 538 Draft, C.S. Walker, Millersburg, MO; single line H/S showing tax payment ..... EV \$10
- 539 Checks, Second NB or Fayette NB, Lexington, Ky; with R154 or RN-X7, 100 total, more or less ..... open
- 540 Large bill of exchange, Furness, Withy & Co., Baltimore; ship vignette, unissued ..... open
- 541 5 docs w/revenues; 1863-1947; one bond, others real estate, 1 w/Florida tax stamps ..... open

## BEER STAMPS

- 542 4C Tears and couple of nicks; VG/F ..... 50.00
- 543 5C Tears, minor edge nicks, VG/F ..... 75.00
- 544 23C Pinhole, still a decent copy ..... 7.50
- 545 26A Piece out of top; VG ..... 25.00
- 546 32 Touches left, small repairs; fine; nice copy ..... 15.00
- 547 32 4 margins, tack hole; VG ..... 15.00
- 548 43B 4 margins; small stain, fine ..... 15.00
- 549 86A 10 mm sealed tear and light crease, VF appearance (ph) ..... 75.00
- 550 91 Narrow margins; sound and F ..... 35.00
- 551 94,99 94 with small internal tear, otherwise F/VF ..... 17.50
- 552 97 3 margins, 1 touches; F/VF ..... 25.00
- 553 108 4 margins, VF ..... 30.00
- 554 111A 4 large margins; VF (ph) ..... 50.00
- 555 112-113A both with 4 margins; VF ..... 22.50
- 556 114A 3 margins, in at top; F ..... 25.00
- 557 123 4 margins (close at B); light soiling; F ..... 40.00

- 558 115,150C, Cut-out centers (the only way they normally can be found) ..... 32.50
- 559 134 3 margins, touches R; internal tear, F appearance ..... 55.00
- 560 135 3 margins, touches R; small scuff; F ..... 15.00
- 561 194B 4 large margins; internal hole caused by perfins; F ..... 7.50
- 562 197A,198-9 All 4 margins, VF ..... 13.00
- 563 205A 3 margins, touches R; what appears like offset from another stamp on front and back; F ..... 35.00
- 564 208A 4 margins; small scuff and stain; F ..... 35.00
- 565 211-12,214 211 in at bottom; F/VF ..... 7.50
- 566 216/223 216, 220, 223; all VF ..... 12.00
- 567 USIR, Return for Special Tax; Eureka, Nev., 1882, refund for tax paid for Brewers of less than 500 bbl; 3 in tear along fold ..... open
- 568 USIR Bottle Stamps; 1/5 gal partial sheet of 23 w/plate no; 22 1 pint in imperf and perf multiples; 8 1 quart (all red) and two 1/2 pint green ..... open
- 569 USIR; Permit to Wholesale Dealer in Denatured Alcohol, 1910, Leavenworth, KS ..... EV \$50
- 570 STS, Coin-Operated Amusement Device, 1946, no coupons, tack holes ..... open
- 571 13 oz Fermented Fruit Juice, used ..... Springer 10.00
- 572 TC15-16 Cigar Stamps; VF ..... Springer 1.55
- 573 TE28-9 Snuff; Fine ..... Springer 8.50
- 574 TE57 Snuff; VF ..... Springer 7.00
- 575 TE570a/602 Snuff; TE570a,571a,575,602; F/VF ..... Springer 18.10
- 576 TE590 Snuff; pin hole, thin; VF appear. .... Springer 35.00
- 577 TF9 Tobacco; rebaked; F ..... Springer 30.00
- 578 TF442 Tobacco; VF ..... Springer 15.00
- 579 Prescription Form For Medicinal Liquor, unused; issued by Treasury Dept., National Prohibition Act; original and duplicate ..... open
- 580 Money Order issued in Honolulu, 1902, to Postmaster at Eureka, Nevada ..... open
- 581 Florida; 1940-1 Boat License, on a 3 inch metal disk ..... open
- 582 Florida; 130 copies of 15c blue revenue ..... open
- 583 Virginia; "Adhesive Stamp Upon Which Seal or Notary is to be Impressed", black, 2 1/4" square; vignette of warrior ..... open
- 584 State Tax stamps, 45 diff; mostly Ohio but but includes 10 other states ..... open
- 585 Scrip, Gilliam Coal & Coke Co., WV, 194-; \$5 and \$10 sheets of 4, unused ..... open
- 586 Hawaii R3 and US R169 on 1900 Power of Attorney issued in Honolulu; R3 tied by HS ..... open
- 587 Philippines; 245 stamps, 1856-1970; incl. 1856 Judicial, Derecho de Firma, 1880-97 Giro, 1888-98 Sello, Passport, Recargo de Consumos, Timbre Movil, Receipts and Accounts, 1905 IR to 3 pesos, 1917-31 IR, 1947-70 documentary; some duplication ..... EV \$200
- 588 Puerto Rico; 377 stamps and 2 slave docs. inc. Sp. Antilles (50), 1894-7 Giro, Receipts & Accounts, 1894-6 Sello, Testaments, municipals, 1934 wines, 1901 IR strips, 1953-74 documentary and notarial; some duplication but nice group ..... EV \$325

## FOREIGN REVENUES

- 589 Great Britain; 4 docs w/imprinted revenues; 1807 16 sh, 1806-7 6p, 1865 6p. .... open
- 590 Great Britain; 1847 shipping document for 14 chests of merchandise from London to New York; 6p embossed revenue ..... open

- 591 Great Britain; 10, 20, 50 pound travellers cheques issued by Lloyds Bank; 1978-9 ..... open
- 592 Great Britain; 1766 Indenture on parchment with 1 shilling embossed revenue tied by cypher seal ..... EV \$50
- 593 Aden; large doc. w/imprinted court fee stamp and h/s of state secretary of Quati state in Hadhramaut; 1933; 6 violet chops ..... EV \$35
- 594 Antigua; QV, 1p-4sh, 27 stamps, 8 diff; used and unused open
- 595 British Guiana; Summary Jurisdiction stamps, 12c, 48c(5), 60c, 72c(5); 12 stamps, ms ccls ..... open
- 596 Egypt; cigarette stamp, Fultus #267; 5 CIG 5 over 10 CIG; unused, VF ..... EV \$15
- 597 Fiji 2, Malawai 20 (3 diff), North Borneo 8 (all same stamp), Sierre Leone 18 (7 diff); postage stamps used as revenues, plus Sierre Leone QV 1c w/revenue opt (3) open
- 598 Hong Kong; QEII contract note stamps, 10c-\$50; 16 different, 3 sets, used ..... open
- 599 Hong Kong; KGV contract note stamps, \$3(4), \$5, \$10(2), \$20(6), used ..... open
- 600 Kenya; Barefoot #3, 80', 1977; airport departure tax; used, pulled perfs ..... open
- 601 Singapore; draft, 1951, w/6 \$1 KGV and 1 25c stamp used as revs and 3 6 rupee India foreign bill stamps to pay incoming tax ..... open
- 602 China; 1987 visa w/2 diff cancellations and one consulate office chop; also 6 1949 revenues, 50-10,000 yuan in used pairs ..... EV \$13
- 603 Cuba; 2 bills of lading, Hershey Cuban Railway, 1927-29, one w/50c brown Cuban revenue, other with bl/4 5c blue rev.; for shipment of sugar to Philadelphia .. open
- 604 Ecuador; Liquor Import Control overprint on Special Judiciary stamp; bl/4 ..... open
- 605 Indonesia; 33 diff. tickets for parking horse cars, motor cycles, buses, other cinderella material; 36 pictorial labels of small-industry products; colorful ..... EV \$12
- 606 Indonesia; metallic motor cycle tax label; also 2 metal plates for dog tax ..... EV \$13
- 607 Indonesia; 30 diff. cigarette and tobacco labels, 1980-1990 ..... open
- 608 Indonesia; Metropolitan Jakarta, 2 radio revenue and 8 road toll tickets; also 3 diff. singles and gutter pairs of 1965 revolution charity revenues ..... EV \$13
- 609 Indonesia; 2 leges (10 and 25 Rupiah) and 3 diff. bank savings stamps, all bl/4 ..... open
- 610 Latvia; 1927 red cross seal on philatelic cover with 2 Scott B21-23; to Genoa; 1928 ..... EV \$15
- 611 Macao; 1986 visa worth \$25 US and 2 bus tickets and 2 cinema tickets ..... open
- 612 Netherlands; 11 diff. cigarette and tobacco labels, WWII period; also part sheet of 25 1957 Xmas seals (6 diff) EV \$21
- 613 Poland; 5, 25, 100, 500 and 1000 Marek statistical stamps, mint ..... EV \$20
- 614 Sweden; commemorative seal of 50th Anniv. of Council of Nurses on philatelic cover ..... open
- 615 Switzerland; 185 Federal issues, incl. Obligations to 20 Fr, Bills of Exch. to 50 Fr, Passbureau, Heerespolizei, Consular and Telegraphs; those listed in Shaufelberger cat. 254 Swiss Fr; 66 not listed; duplication; nice group ..... EV \$125
- 616 Switzerland; Canton Vaud rev., 1887 Droits Reels 50 Fr. yellow, sheet of 50; 1949 Reundschau CV 260 Swiss F ..... EV \$80
- 617 Thailand; 1988-9 revenues; 3 diff, 2 singles and a block of 4, mint ..... open
- 618 Uruguay; 72 different ..... open

## INDIA AND STATES

*CV from KM Catalog*

- 619 India; Rs50 BRL fee stamp; Central excise stamp Rs50 (pair); French India (40, all the same) ..... EV \$40
- 620 India; Share transfer form w/KGV Rs10(12), R1s(2), Rs5, 8an stamps, post-India period Hundis Rs2.50, Rs5, Rs10 unused; 2 contract notes w/total 23 KGV broker's note stamps ..... EV \$30
- 621 India; States crested stationery, 3 printers specimen sheets w/32 Royal crest mongorams ..... EV \$50
- 622 India; Rajarthan ovpt on 2an British India, overprint inverted, on piece ..... EV \$25
- 623 Alipura; KM102, CV \$65 ..... EV \$16
- 624 Alirajpur; KM79-80, CV \$125 ..... EV \$25
- 625 Amaliara; KM201; CV \$60 ..... EV \$20
- 626 Athmallik; KM253, 259 and L12an CF type 25, unlisted, CV \$275+ ..... EV \$80
- 627 Aundh; KM101, 58, CV \$130 ..... EV \$38
- 628 Baghal; 8an, R1, KM64-65, CV \$315 ..... EV \$45
- 629 Baghat; KM160, 162-3; Balwam KM103-5, all stamp paper, CV \$175 ..... EV \$36
- 630 Balisnoor; KM29 and 101, CV \$120 ..... EV \$25
- 631 Banswara; KM60, 62, 64, CV \$27; Baria, KM101, CV \$40; Baster, KM154, 301, CV \$100; Bijawar, KM103, CV \$75 ..... EV \$39
- 632 Beri; KM102, CV \$100; Bhadarvi KM101, 103; CV \$100 ..... EV \$32
- 633 Bhaji; KM105; Bajana, RM2252; Bhadrara (Jodhpur), 1an rev on cheque (unlisted) ..... EV \$27
- 634 Bundi; 10 diff stamp papers to R10, high CV ..... EV \$40
- 635 Chhatarpur; 15an CF; Dolpur KM125-6 plus 3 diff. post-India period CF ..... EV \$20
- 636 Chhotaudepur; KM201, 251, 281, CV \$95; Chhuikhadan; 1an receipt; KM101, CV \$75 ..... EV \$33
- 637 Danta; KM205, CV \$100 ..... EV \$25
- 638 Dewas JB; 5 docs with 7 CF or revenues; Ghanarao (Jodhpur), 3 diff tablana ..... EV \$25
- 639 Dhami; 1an unlisted revenue, KM103e pair, KM104, stamp paper KM345, 218, 78, CV \$575+ ..... EV \$85
- 640 Dhenkanal; KM104, 75, CV \$115; Dhrangadhra, KM115, 118; CV \$80 ..... EV \$35
- 641 Gaurihar; KM52, CV \$100; Jubbal, KMS-101, CV \$50 EV \$40
- 642 Jaipur; KM552, 581 (10 each); KM501, R missing from revenue; KM427 (10), CV \$200 ..... EV \$48
- 643 Jaisalmer; KM281, CV \$40; Katosan, KM61 and 123, CV \$75 EV \$30
- 644 Jath; KM86; Jind, KM103-4, 106, 200; CV \$130 ..... EV \$22
- 645 Jawhar; KMS-151, KM21; CV \$150 ..... EV \$22
- 646 Jhalawar; large size CF, KM51-54, CV \$130 ..... EV \$20
- 647 Jodhpur; 5 stamp papers val to Rs50 with additional 17 stamps ..... EV \$20
- 648 Kagal (Kolhapur); 8 diff CF, CV \$405 ..... EV \$60
- 649 Kawardha; KM102, CV \$50; 6an KEd; 1an KGV ovpt issue; 4an Talbana KM203, CV \$100; 4 diff ovpt CF ..... EV \$63
- 650 Keonthal; KM84-5; Koti, KM65, all stamp papers; CV \$220 ..... EV \$36
- 651 Khandpara; KM53, CV \$25; Kurwai, KM251, CV \$25; blue Gwalior, KM353, CV \$10 ..... EV \$18
- 652 Khilchipur; KM121, CV \$35 plus Nabha KM101, CV \$10; Kotda-Sangani, KM101, CV \$40 ..... EV \$20
- 653 Khirsara; KM 54, 112; CV \$125 ..... EV \$20
- 654 Kushalgarh; KM110, CV \$15, Bilkha K11, CV \$20; Kuranwad JB, KM101, CV \$75 ..... EV \$25
- 655 Lunavada; 4 diff revenue receipt; CV \$235 ..... EV \$45
- 656 Madhan; KM57d, CV \$100 ..... EV \$17
- 657 Malpur; KM54, 56; Madhan KM53-54; CV \$210, ..... EV \$29
- 658 Mansa; KM201, 25; Maihar, KM101; CV \$135 ..... EV \$30
- 659 Miraj JB; KM81, CV \$30, also 5 diff CF CV \$300;



	Muraj SB, KM101, CV \$75 .....	EV \$47
660	Mysore; C&M Stn ovpt CF on stamp paper, KM186, 188, 189; CV \$250 .....	EV \$45
661	Nandgaon and Rajnandgaon; 9 diff ovpt usages, vals to Rs5 .....	EV \$30
662	Nimrana; KM101, CV \$75; Pallahra, KM101, CV \$65, also R3 ovpt issue; Phaltan, KM101, CV \$65 .....	EV \$40
663	Panna; KM104, CV \$125 .....	EV \$20
664	Pataudi; KM101, CV \$100 .....	EV \$20
665	Piploda; 7 large CF, CV \$525 .....	EV \$65
666	Piploda; KM108, 108a, R2 unlisted; Palitana, KM101, 150; CV \$25 .....	EV \$30
667	Puddukkattai; KM111 and KM303; CV \$60 .....	EV \$17
668	Rairakhol; KM71, 73, CV \$250 .....	EV \$45
669	Rajgarh; KM213, KM55 (stamp paper); CV \$140 .....	EV \$18
670	Rajpipla; KM301, CV \$50; Rewa, 8 diff CF; Radhanpur, KM100, 151, CV \$115 .....	EV \$38
671	Ramdurg; KM74, 76, 101, CV \$240 .....	EV \$45

672	Sailana; KM50-53, CV \$260 .....	EV \$35
673	Samthar; KM201, 201a, 102, 106; CV \$240 .....	EV \$34
674	Sangli; KM40, 36, 345, CV \$205; Savandwadi, KM201, CV \$50 .....	EV \$40
675	Sathambha; KM61, 71, CV \$115; Sayla 1 pr cash coupon; Sikar, 2 CF and 1 rev, CV 23; Rajkote 1an receipt and bill stamp .....	EV \$35
676	Sirhoi; 20 CF vals to R20, also KM252; Sudasna, KM101, 151, CV \$125 .....	EV \$43
677	Suket; KM14F, CV \$150 .....	EV \$55
678	Surgana; KM101, 75, CV \$190 .....	EV \$25
679	Thana Devli; KM61, 63, CV \$30; Vala KM121, CV \$70; Vanod, KM141, CV \$25 .....	EV \$35
680	Theog; KM205; Tonk, 16 diff to R30; all stamp papers .....	EV \$28
681	Vitthalgarh; KM65, 221; CV \$110; Wadhwani, KM173, 205; CV \$90 .....	EV \$32
682	Wadi; KM55, 64; CV \$200 .....	EV \$50

## Prices Realized — ARA Auction No. 40

4.....40	82.....20	120 ....68	148 ....38	180.....9	216 ....12	247 ....20	285.....8	313.....7	346 ....42
8.....12	85.....11	121 ....11	149 ....32	182 ....95	217 ....15	248 ....34	286 ....11	314.....5	348 ....24
9.....36	86.....26	122 ....48	150 ....16	183 ....18	218.....5	249 ....18	288 ....25	315.....6	355 ....18
18.....32	87.....18	124 ....18	151 ....14	185 ....14	219.....9	250.....7	289.....6	316.....5	356 ....18
21.....56	88.....16	125 ....21	152.....6	186 ....21	220 ....40	251 ....10	290.....6	317.....5	357 ....24
22.....12	89.....14	127A 115	153 ....15	188 ....52	221 ....24	252 ....26	291.....9	318 ....15	358 ....40
34 ....130	90.....14	127 ....36	154 ....58	189.....6	222.....7	253 ....22	292 ....20	319 ....16	364.....8
35.....30	91.....12	128 ....18	155 ....10	190.....9	223 ....10	255 ....10	293 ....11	322.....6	369 ....20
37.....34	94.....5	129 ....38	157 ....50	192.....8	224 ....10	257 ....10	294.....7	324.....8	370 ....38
38.....90	97.....10	131 ....34	159.....8	194 ....22	227 ....14	259.....7	295.....7	325 ....40	371 ....32
39.....28	99.....7	132.....8	161 ....32	195 ....10	228.....5	260.....7	296.....9	326.....6	372 ....15
40.....5	100 ....20	133 ....13	162 ....20	196 ....34	229 ....16	264 ....58	297.....7	327 ....18	373 ....12
41.....21	101 ....38	134 ....38	163 ....22	197.....7	230.....5	265.....5	299.....6	328 ....28	374 ....60
42.....6	102 ....24	135 ....22	164 ....22	198.....8	231.....5	266.....5	300 ....11	329.....5	375 ....50
43.....10	103 ...235	136 ....22	166 ....24	199.....5	233 ....36	267.....5	301.....6	330.....5	376 ....34
55.....50	104 ....10	137 ....28	168 ....68	200 ....14	235 ....38	268 ....15	302.....6	333.....5	377 ....38
63.....22	105 ....21	138 ....13	169 ....20	203 ....13	236 ....12	269.....7	303.....6	334.....7	378 ....28
66.....6	106 ....12	139 ....26	170 ....36	204 ....11	237 ..150	272 ....75	304.....9	335.....5	379 ....22
70.....42	107 ....11	140 ....30	171 ....13	207 ....22	238 ....34	274 ....10	305 ....13	336.....7	380 ....14
71.....16	108 ....17	141 ....18	172 ....42	208 ....25	240 ....52	275 ....13	306.....7	338 ....12	381 ....21
73.....80	109 ....26	142 ....18	173 ....12	210 ....20	241 ....16	278 ....10	307.....6	339.....6	382 ....34
74.....20	112 ....11	143 ....26	174 ....12	211.....5	242 ....12	279 ....11	308.....6	340 ....10	384 ....28
75.....10	113 ....16	144 ....28	175 ....80	212 ....15	243.....7	280.....5	309 ....11	341 ....10	385 ....56
78.....24	114.....6	145 ....18	176 ....18	213 ....11	244 ....22	281.....9	310.....6	343 ....17	
80.....6	116 ....11	146 ....16	177.....5	214 ....18	245 ....28	282 ....10	311 ....19	344 ....15	
81.....26	119 ....60	147 ....24	178 ....16	215 ....19	246 ....24	283.....7	312.....7	345 ....35	

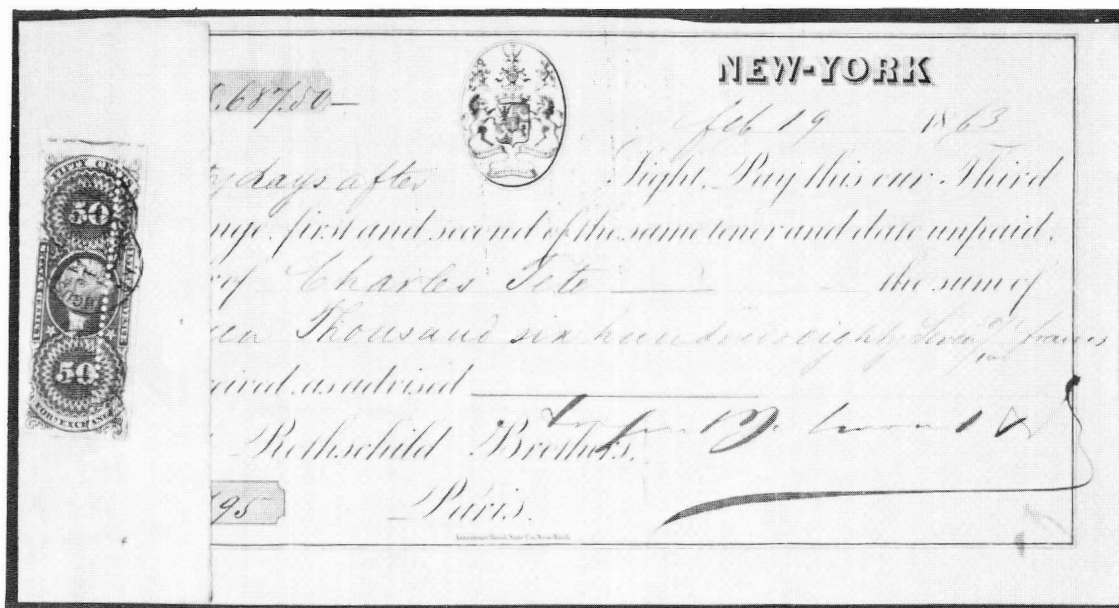
## State Revenue Newsletter—Jan-Feb 1991

The January-February 1991 issue of the *State Revenue Newsletter* has a new editor after being resurrected by Terry Hines four and a half years ago. Through Terry's efforts the Newsletter again became a stable publication. The new editor is Peter Martin of Springfield, Virginia. Peter, also an ARA member, is a publisher by profession and has taken on the Newsletter as a contribution to his hobby. His computer and laser printer add a real touch of professionalism to the publication.

This issue contains items about the new non-pictorial New Mexico fish and game stamps, Oklahoma bedding stamps and several minor items.

The *State Revenue Newsletter* is published bi-monthly by the State Revenue Society. Annual dues are \$4. Membership information in the SRS is available from Terence Hines, Box 629, Chappaqua, NY 10514-0629.

## Diagonal Perfs on Document



An 1863 Third of Exchange with the correctly paid tax of 50¢ on the back. This 50¢ Foreign Exchange is imperforate except for a single row of angled perforations running from top to bottom.

by Michael Mahler, ARA

After closely examining a group of thirty-one Second and Third Issue stamps with extraneous perforations, Brett (1990) concluded that their extra rows of perforations along the sides were almost always genuine, but that their "crazy" perforations across the interior were all fake. He then surveyed the earlier literature on extraneous perforations, and argued that his conclusions were very probably applicable as a general rule. He cited earlier testimony that most if not all fake perforations had been produced by a New York dealer around 1890, and that the motivation for this fakery had been the premium prices accorded extraneous perforations in the influential catalogs of E. B. Sterling published in the 1880s.

I personally found this analysis plausible, but feel compelled to warn that it should not be over-interpreted. Brett did not examine any First Issues with extraneous perforations, and extrapolating his conclusions to those stamps must be done with caution. Brett, himself, for the most part restricts his remarks to the Second and Third Issues, but does succumb briefly to the temptation to apply his criteria to unexamined First Issues, labeling as fakes several items illustrated by Rickerson (undated), one a perforated \$1 Mortgage with two extra rows of diagonal

perforations. This stamp also has a July 1863 handstamp cancel which Rickerson states was applied after the diagonal perforations were made, as its ink runs into the perforations; these perforations thus pass one of the primary tests used by Brett to detect fakes on the Second and Third Issues, and were evidently rejected by him simply because they occur in two diagonal rows. Deciding whether this rejection is warranted is beyond the scope of the present work, but it provides an apt introduction to the point I do want to make, which is that some interior perforations on early First Issues are almost certainly genuine, as evidenced by two examples on document.

The first of these is a Third of Exchange of August Belmont & Co. of New York, February 19, 1863, drawn on Rothschild Brothers in Paris for 13,687.50 francs, the equivalent of about \$2640. The requisite tax was correctly paid with a 50¢ Foreign Exchange affixed to the back, making this a very rare EMU (Mahler, 1982 and in press). The stamp is completely imperforate except for a single row of perforations running from bottom to top and angling slightly but noticeably to the right. They begin about a third of the way across the stamp at the bottom (measuring from right to left), and end about a quarter of the way across at the top. The stamp is canceled by multiple

strikes of a handstamp reading "AUGUST BELMONT & CO. N.Y. FEB 1\_ 1863" (second digit of date indistinct or perhaps blank), two of which tie the stamp through the perforations, one also tying it at the right. This piece is ex-Turner, and there seems no reason to doubt it is genuine in all respects.

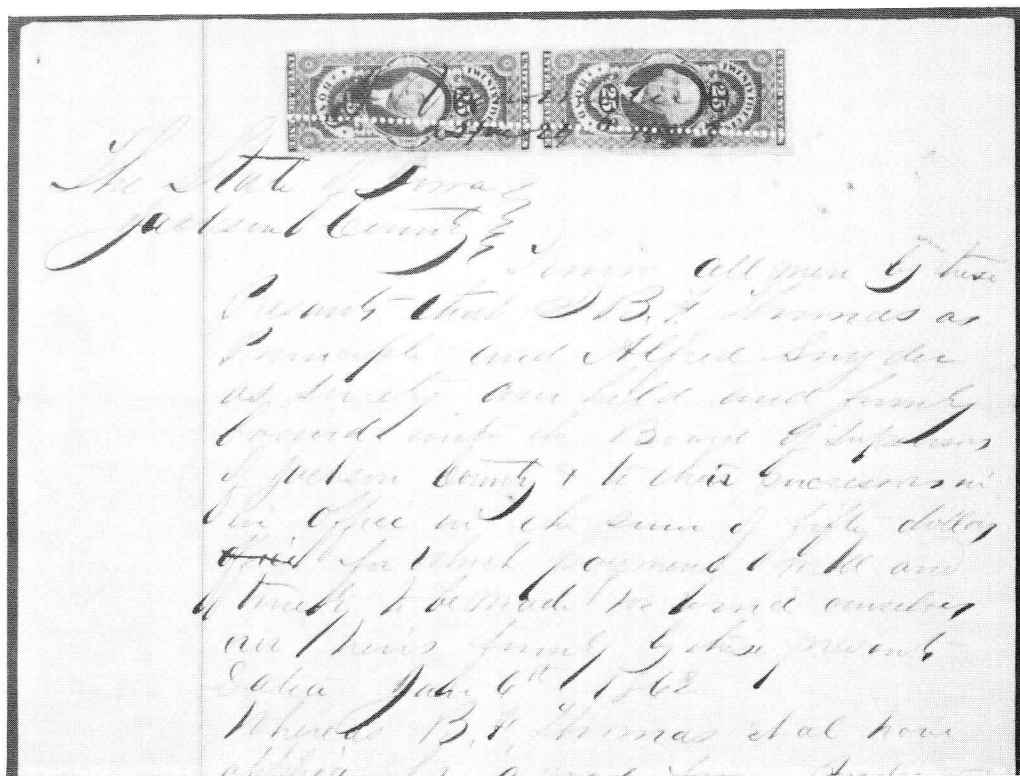
The second piece is a handwritten surety bond executed by one B. F. Thomas to the Board of Supervisors of Jackson County, Iowa, January 6, 1863, conditioned on the successful completion of a road. The 1862 Surety Bond tax of 50¢ was paid by a vertical pair of the 25¢ Bond, completely imperforate except for a single row of perforations very similar to that seen on the 50¢ Foreign Exchange just discussed. The perforations begin about a third of the way across the bottom of the lower stamp, angling up to roughly 10% of the way across the top of the upper stamp. The pair is canceled in manuscript, "J. Vanmeter April 29 1863," Vanmeter being one of the Board of Supervisors, the cancel tying the stamp through the perforations in fifteen places. Again, there can be little doubt this piece is completely genuine. It has certainly never been anywhere near New York; it came to light in Iowa and was owned for many years by Woodrow W. Westholm of Des Moines before being acquired by its present owner.

It is important to note that in both cases these perforations, unlike those discussed by Brett (1990), do *not* appear to be superfluous, but rather to have resulted from a botched attempt at the regular vertical perforation of the sheet. Moreover, while they do run at an angle, they are perhaps not bizarre enough to fit everyone's conception of "crazy" perforations. Nevertheless, they do provide convincing examples of genuine interior perforations on early First Issues.

#### References

- Brett, G. W. Some Aberrant 19th Century U.S. Revenue Stamp Perforations. *The American Revenuer*, 1990 September; 44:163-172.
- 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. *A Catalog of Revenue-Stamped Documents of the Civil War Era*. (In press; preliminary title).
- Rickerson, W. C. *United States Revenue Stamps*. Deep River, CT 06417 (RFD 1, Box 110): Published by the author, undated. pp. 16-20.

A handwritten surety bond from 1863. The 50¢ tax is paid with a vertical pair of 25¢ Bond stamps completely imperforate except for a single row of perforations similar to the 50¢ stamp in the other illustration.



# Literature in Review

*Priced Catalog of the Revenue Stamps of Cuba*, by William McP. Jones. (ISBN: none). 155 pages, 7.5 x 11 inches, plastic comb binding, card cover, priced, illustrated. Published 1990 by Pedro M. Rodriguez, Box 650753, Miami, Florida 33165-0753 for \$35. Limited edition of 200 copies.

The *Priced Catalog of the Revenue Stamps of Cuba* by William McP. Jones is a major resource for collectors of Cuban revenue stamps. As Jones points out in his foreword, this is the first comprehensive catalog of Cuban revenue stamps since the Forbin catalog of 1915. Jones does not claim that this first edition is complete, either in its listings or the data for issues after 1920, but it serves the purpose for which Publisher Rodriguez set out for it: "To throw light into a dim and neglected area of Cuban philately."

The catalog uses a series of numbers for each broad classification of stamps that is identified by a two letter prefix. The volume also attempts to use a single letter prefix for postage stamps listed in the Jones-Roy *Handbook of Cuba*.

The volume has made an attempt to be a true catalog by providing prices for most of the issues listed but, because there are few price lists for this material, collectors should use the prices as a starting point. For the most part, it appears that the editors have been conservative in their price listings.

Both the introduction and the index are listed in English and Spanish while the revenue stamp descriptions are all in English.

The catalog is divided into ten parts. Part One lists the stamps issued by the central Spanish government; Part Two stamps issued by both the Spanish government and the Republic; Part Three stamps issued by the Republic; Part Four stamps issued by the Republic for special purposes; and Part Five stamps issued by the provinces.

Part Six covers issues of the municipalities; Part Seven privately issued revenue stamps; and Part Eight stamps issued with government sanction to collect fees for various pension funds.

Part Nine is one page long and covers the occupation and administration by the United States. It is the weakest section of the book and the author and the editor indicate that "much research must be done on this lost period between 1896 and 1902."

Part Ten is a handy general index alphabetically listed by type of tax and providing the two-letter prefix and the page number. The Spanish version is set up the same way.

From a technical standpoint the catalog is well edited and easy to follow although there are a number of spelling and grammatical errors throughout. The lettering is clear even though it appears to have been run on a dot matrix printer.

Actual-size illustrations of the listings are extensive. While the quality of the reproductions could be better they are, in most cases, clear enough to identify the material described.

The ten parts run continuously and the editors would have been well served if they had started each part on a separate page. The page headers start in English and Spanish in the first chapter and then are just in Spanish for the rest of the book. A detailed table of contents listing all sections in English and Spanish is located after the general table of contents. The plastic comb binding allows the book to lie flat for easy reference.

Overall, this catalog is a major contribution to the collecting of revenue stamps of Cuba. With only 200 copies printed, collectors are advised to obtain their copies now.

Peter Martin, ARA

## Other Publications of interest

*Arbeitsgemeinschaft Fiskalmarken* for the second half of 1990 has been published by Arbeitsgemeinschaft für Fiskalmarken, a study group connected with the Bund Deutscher Philatelisten.

Their publications contains new catalog listings by Martin Erler for the cities of Bielefeld and Munich, additions to several of the Germany revenue catalogs and several short articles.

The publication is in German or English although articles are not in both. For more information contact Martin Erler, Irschenhauserstrasse 5, Icking, D-8021, Germany.

The Winter 1990-91 issue of *Atalaya* features the story of the Tallylyn Railway in Wales. This railway has used special letter stamps since 1957. Part 1 of a catalog of Rattlesnake Island locals appears as well as an articles about the Arendals Bypost, a Sarawak bogus stamp and other cinderella news.

*Atalaya* has now been published for more than 15 years by Christer Brunström. A sample copy is \$2 in banknotes, the latest issue and 19 back issues for \$20—all airmail—from the editor at Kungsgatan 23, S-302 45 Halmstad, Sweden.



## ***Joyce Beers—continued from page 4***

them to fall into private hands. Whether this story is factual or not, we do not know. Wherever the truth lies, it is evident that these newly recognized first design stamps were destroyed as intended, with few falling into collector's hands.

### **Other Surprises**

Included in the Joyce beer stamps was an eighth barrel 1914 Provisional Issue stamp (Priester 108A) with a 1917 Provisional Issue surcharge type 102 canceled WCB Co., 9-3-18. This stamp is a new major variety to be included in the 1917 Provisional Issue fitting between current catalog numbers 136 and 137.

Among the rare beer stamps found in the Joyce collection are a nearly complete collection of known beer stamp proofs; many essays; an 1867 Issue hogshead value, number 13, square cut and mint (Previously unreported in such condition); mint copies of the 1870 Issue numbers 18C, 19C and 20C; 1871 Issue third barrels (including two superb copies of number 25D); a mint copy of the 1901 third barrel, number 74; used copy of the 1902 Provisional Issue third barrel, number 79; two copies, one mint, one used (of five known copies) of the rare 1914 Issue number 125; the only known copy of the 1918 Provisional Issue number 172A (mint); one of two known copies of the 1933 First Issue hogshead, number 196A, and one each of previously unreported surcharges from the 1898 and 1918 Provisional Issues plus a new 1933 Issue \$6. rate surcharge.

The new 1918 Provisional Issue surcharge is of special interest. Ten copies of stamps bearing the new surcharge, number 172, were in the Joyce collection. All had a shortened top of the "T" of "ACT." But the real point of interest is the late date of use. All were used between December 3 and 19, 1919.

On and after January 16, 1920, it was illegal to manufacture, sell or transport intoxicating beverages. As this date approached, fewer and fewer breweries

Rate \$2. Per Bbl.  
Series 1898

35

REVENUE ACT  
OF 1918

TYPE 172

SURCHARGED \$6

228

*Three new types of surcharges found in the Joyce collection.*

continued to operate; instead, closing down their operations as manufacturing and distributing their products could be brought to an orderly stop. By late 1919, little beer was being sold in the United States. Indeed, before the identification of surcharge number 172 and noting its dates of use, the last reported use of a 1918 Provisional Issue stamp was October 28, 1919. This new surcharge use, therefore, significantly closes the time gap between the last reported use of beer stamps and the start of Prohibition.

Collections of beer stamps of the magnitude of the Joyce collection are few and far between. It may be many years before collectors are again treated to such an array.

Andrew Levitt is presently marketing the complete holding of Joyce revenues. Eric Jackson has purchased and is presently selling the Joyce collection of beer stamps.

## **Kelleher to auction Joyce revenues**

The Daniel F. Kelleher Co., Inc. of Boston, owned by ARA member Stanley Richmond, will be offering major portions of the Morton Dean Joyce revenue collection over the next few months. Two sales are scheduled for May and October of this year.

The Joyce collection is probably the largest and most significant collection of U.S. revenues ever assembled. The collection was built over sixty years and incorporated many smaller specialized collections as well as huge accumulations of material assembled by Mr. Joyce.

These auctions will feature essays and proofs;

First, Second and Third Issue revenue singles, pairs, blocks and pieces; Second and Third Issue inverts, proprietaries, including blocks; later Documentaries; Stock Transfers; Wines; Playing Cards; Silver Tax; Consular Fees; embossed revenue stamps paper; and revenue stamped paper. Adhesives on document and off and many largest known multiples will be offered.

Catalogs for these sales will be offered at the regular Kelleher fee of \$5.00 each, including prices realized. The firm is accepting early mailing reservations for the catalogs. Their address is in the ad on the back cover.

# 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.

**Philip H Brittin** 4829, 2334 14th St, Boulder, CO 80304, by Kenneth Trettin. Collector/dealer, Philantics—collects and deals US-Wines and taxpays; deal all US—Non-Scott; Collects narcs and cinderellas.

**Thomas D Fiddler** 4832, 3043 S 56th St, #1, Milwaukee, WI 53219, by Ronald E Leshner. US first issue, GB telegraphs.

**Scott Hueting** 4835, by Secretary. Austria, Germany, Italy, Switzerland, UK.

**Robert E Kellenberger** 4834, 118 Westwood Lane, Kalispell, MT 59901, by Richard Friedberg. General US.

**John E Myer** 4830, 11 S 706 Lillian Court, Naperville, IL 60564, by Eric Jackson. US Scott R-RD, RK-RL, Springer taxpays.

**Elizabeth C Pope** 4836, c/o Christie's Stamp Dept, 502 Park Ave, New York City, NY 10022, by Robert D Hohertz. Dealer.

**Rosa Wilmer** 4831, 69 E 87th St, Chicago, IL 60619, by Herbert Portnoy. BWI, Mexico, Costa Rica, Guatemala, Honduras, Scandinavia, French cols, Korea, Australia, Argentina, Germany, Austria.

**Dr Gary Yunker** 4833, Dept of Mgmt/Marketing, Jacksonville State U, Jacksonville, AL 36265, by Eric Jackson. Br Commonwealth, esp SE Asia.

*Highest membership number assigned on this report is 4836.*

## New Members

Numbers 4807-4811

## Reinstated from 1990 NPD List

Gerald Dudek

Edward S Michniewicz

## Directory Update

*The following members have had changes posted to the Editor's ARA Membership computer database since the*

## Board of Directors:

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

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

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

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

**Eastern Representatives:** Brian Bleckwenn and Ernest Wilkens

**Central Representatives:** Kenneth Trettin and Martin Richardson

**Western Representatives:** Richard Riley and Scott Troutman

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

## Appointive Officers:

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

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

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

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

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

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

## Representatives in other countries:

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

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

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

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

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

**Japan:** A.G. Smith, Language Center, Nagoya University, Furo-cho, 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

publication of the last Secretary's Report. In some instances changes may involve collecting interests which will not show on the listing.

**Amaral, Al** 4672, 1039 Mount George Ave, Napa, CA 94558-2131 USA

**Beckman, Alexander R** 4406, 313 Appledore Court, Winston-Salem, NC 27103

**Hardin, Robert H** 4633, 401 Bell Avenue, Greenwood, MS 38930

**Hunter, John A** 3470, 49 White Ct, Saint Augustine, FL 32084-6329

**Kaste, Stanley J** 3548, 118 - 7th St NE, Staples, MN 56479-2923

**Kerben, James F** 4341, 4928 Washburn Ave S, Minneapolis, MN 55410-1814

**Kimmich, Carl P** 1341, 377 Fairway Dr, Novato, CA 94949-5832

**Laprade, Ray** 4036, 1301 Madison Avenue, Council Bluffs, IA 51503-6745

**Magrino, Daniel W** 1471, 296 Haywood Dr, Paramus,

NJ 07652-3328

**Matesen, Mack E** 1183, 19828 80th Place W, Edmonds, WA 98026-2414

**Nagel, Martin** 4266, Box 751, Vista, CA 92085

**Obremski, Raphael J** 4589, 4975 Comanche Dr #1, La Mesa, CA 91941

**Olson, George T, Jr** 4620, 23299 Broadmoor Court, Auburn, CA 95603

**Peters, Brian H** 3068, Box 232, Orangeville, ON L9W 2Z6 Canada

**Preston, Robert A** 4798, HCR 31 Box 158A, Williamsport, PA 17701 USA

**Uhls, William T** 4405, 6838 Churchill Way, Dallas, TX 75230

## Membership Summary

Previous membership total .....	1455
Applications for membership .....	8
Reinstated from NPD list .....	2
Current membership total .....	1465

## Foreign Sales—continued from page 4

Erler	Vol. IV (Municipals) .....	22.00
Erler	Austria-Hungary Military Border Issues ..	3.00
<b>Benelux</b>		
Barefoot	Benelux Revenues .....	\$14.00
<b>France</b>		
ARA France	Revenues of France (1990) .....	\$27.00
<b>French Colonies</b>		
Abrams/Janton	Monaco .....	\$5.00
Abrams/Janton	Part I—North African Colonies .....	20.00
Abrams/Janton	Part II—Sub-Sahara Africa Cols. ....	25.00
Abrams/Janton	Part III—Mideast Colonies .....	22.50
Abrams/Janton	Part IV—Far-East Colonies .....	21.00
Abrams/Janton	Part V—Misc and Island Colonies ....	18.00
<b>Germany</b>		
Erler	Vol. I (Federal—Empire to W. Germany) .....	\$17.00
Erler	Vol. II (Colonies & Steamship Lines) .....	3.50
Erler	Vol. III (States A-K) .....	20.00
Erler	Vol. IV (States L-Z) .....	16.50
Erler	Vol. V (Danzig, Memel, Upper Silesia) .	13.50
Erler	Vol. VI (Saar) .....	11.00
Erler	Vol. VII (Court Fee post 1945) ....	<i>Out of Print</i>
Erler	Vol. VIII (German Occupation Issues WWI & WWII) .....	13.50
Erler	Vol. IX (Fee Stamps of Bavaria, 1957) ..	13.50
Erler	Vol. X (General Municipal Fee Stamps)	12.00
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Barefoot	Hungary Revenues .....	\$15.50
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Wallerstein	Palestine & Revenues of Israel (1987) .	\$24.00

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Barefoot Commonwealth, 4th Edition ..... 28.00 |

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## Non-Revenue

Barefoot Zemstvos ..... \$15.75 |

Schönweiß German Patriotic Labels (in German) ..... 7.00 |

Hiscocks Telegraph & Telephone Stamps of the World ..... 27.00 |





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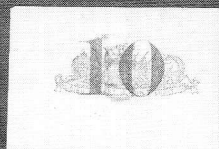


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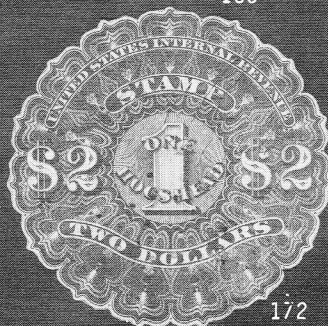
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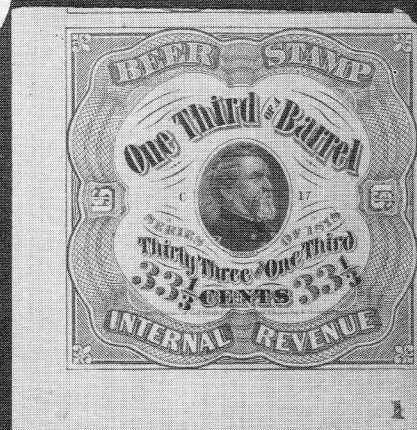
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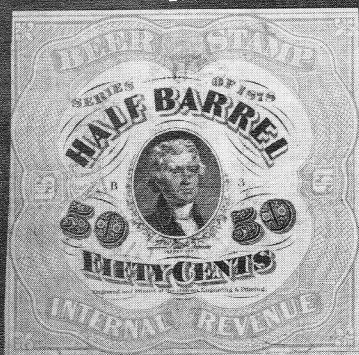
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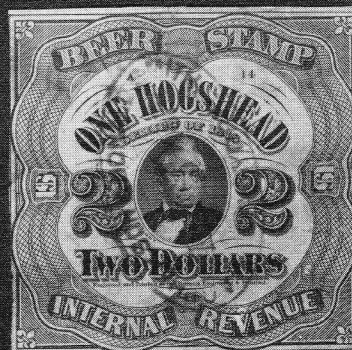
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# ERIC JACKSON

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## MAIL AUCTION #59

**CLOSING DATE: April 10, 1991**

**TERMS OF SALE:** Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bidsheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA, MASTERCARD and AMERICAN EXPRESS; send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00; Pennsylvania residents will have state sales tax added to their purchases. The placing of a bid signifies acceptance of the foregoing terms.

**All stamps are in used condition unless noted as mint (\*).**

### CANADA REVENUE & TELEGRAPH STAMPS Van Dam Catalogue Numbers

1	BILL STAMPS FB17* F	25.00
2	FB12 F-VF short perf	30.00
3	RB13 VF	30.00
4	FB14 VF paper break in cancel	30.00
5	FB15 F couple short perfs	85.00
6	FB16* VG	25.00
7	FB29a* imperforate pair F-VF PHOTO	1,000.00
8	FB30 F-VF	30.00
9	FB33 VG-F	125.00
10	FB36 VF PHOTO	275.00
11	FB52a* imperforate pair VF no gum	95.00
12	Bill Stamps FB1-54, collection of 54 diff, mint & used, F-VF better items faulty	1,101.70
13	GAS INSPECTION FG16 F-VF	8.00
14	GAS INSPECTION, ELECTRIC LIGHT INSPECTION, ELECTRICITY & GAS INSPECTION, coll of 45 diff, mint & used, F-VF some faults	226.00
15	WEIGHTS & MEASURES FWM1 F	35.00
16	FWM2 F-VF	35.00
17	FWM5 F PHOTO	110.00
18	FWM9 VG	45.00
19	FWM10 F-VF	25.00
20	FWM11 F	20.00
21	FWM14 F	80.00
22	FWM17 F soiling at top	110.00
23	FWM22 F-VF creases	40.00
24	FWM33* VF disturbed og	25.00
25	FWM37 VF few nibbed perfs	15.00
26	FWM49 F crease	65.00
27	FWM53 F	25.00
28	FWM61-71* F-VF	49.35
29	Weights & Measures, 32 diff, G-VF, some faults	527.00
30	SUPREME COURT FSC2 F crease	65.00
31	FSC3 VG pinhole, crease	85.00
32	FSC5 VF pinhole, crease	45.00
33	FSC7 F-VF light crease PHOTO	85.00
34	FSC18* XF	30.00
35	FSC21* XF	11.00
36	FSC22* VF	30.00
37	FSC24 VF punch cancel	12.50
38	FSC25* F-VF	20.00
39	EXCISE TAX FX20 F	25.00
40	FX25* VF PHOTO	45.00
41	FX26* F-VF	10.00
42	FX33 VF	15.00
43	FX49 F straight edge at left	35.00
44	FX50 F-VF	35.00
45	FX63* VF few short perfs	20.00
46	FX65* F-VF	20.00
47	FX72* VF short perf	60.00
48	FX75* F-VF	20.00
49	FX77* VF	15.00
50	FX95* F-VF	10.00
51	FX100 VF	6.00
52	FX107-111* F-VF	23.00
53	FX116* F-VF	10.00
54	FX117* F-VF	10.00
55	FX120* VF	20.00
56	FX121* VF	8.00
57	FX122* VF	15.00
58	FX123* F-VF	12.50
59	FX124* F-VF	12.50
60	FX126* VF	25.00
61	FX130* VF	25.00
62	FX132* F-VF	30.00
63	FX134* F-VF	12.50
64	FX135* F-VF	15.00
65	POSTAL NOTE FPS1-22* F-VF	81.15
66	PETROLEUM LABEL FPL5* VF crease	75.00

67	FEDERAL REVENUES, balance of coll, 132 stamps incl Supreme Court, Customs, War Tax, Excise Tax, Unemployment, G-VF, better items generally with faults	447.50
68	ALBERTA Telephone AT1* F-VF	20.00
69	AT2 F	25.00
70	BRITISH COLUMBIA Law Stamps BCL9-11, F-VF punch cancels	26.00
71	BCL27 VF punch cancel	10.00
72	BCL44-5 VF	7.00
73	BCL46* VF	15.00
74	BCL47* VF straight edge	25.00
75	BCL49 VF straight edge	17.50
76	BCL50 VF straight edge, corner crease	15.00
77	Telephone BCT27* VF PHOTO	75.00
78	BCT40* VF PHOTO	75.00
79	BCT41* VF PHOTO	80.00
80	BCT43* F-VF	10.00
81	BCT44* VF	15.00
82	BCT53* VF	35.00
83	BCT54* VF	50.00
84	BCT55-7* VF	90.00
85	BCT58-60* F	68.50
86	BCT63* F-VF	25.00
87	BCT67-9* F-VF	19.00
88	BCT70-71* VF	18.50
89	BCT79-81* VF	105.00
90	BCT82-4* F-VF	29.00
91	BCT88-90* F	31.00
92	BCT91-3* F-VF	34.00
93	BCT98* VF	5.00
94	BCT100* F-VF	2.00
95	BCT103-5* VF	9.00
96	BCT145-7* VF	10.00
97	BCT148-50* F	10.25
98	BCT151-3* VF	10.25
99	BCT154-6* VF	10.50
100	BCT157-9* VF	8.75
101	BCT160-2* VF	8.75
102	BCT166-8* VF	10.25
103	BCT171* VF	25.00
104	BCT172-4* VF, \$1.00 unwatermarked	40.25
105	BCT175-6* VF	6.00
106	MANITOBA Law Stamps ML23 VF cut cancel PH	100.00
107	ML49 F-VF	55.00
108	ML51 F-VF soiling	75.00
109	ML76 VF	30.00
110	ML113a* VF	30.00
111	Telephone MT5* F	25.00
112	MT6* F	25.00
113	MT7-8* F	20.00
114	NEW BRUNSWICK Probate NBPS VF punch cancel	30.00
115	NEWFOUNDLAND Inland Revenue NFR41* F-VF	25.00
116	NFR46a, 47a, 48a gutter pairs, VF	25.00
117	NFR51* VF	10.00
118	NFR52* F-VF	15.00
119	NFR53* F-VF	45.00
120	NOVA SCOTIA Bill Stamp NSB16a pair F-VF PH	250.00
121	QUEBEC Registration QR4 F	60.00
122	QR26 VF	17.50
123	QR28 F	50.00
124	QR36* VF	40.00
125	License QAL1 F pinholes	50.00
126	Vacation Pay Stamps QV1-5* F-VF	15.25
127	QV6* VF	15.00
128	QV7* F-VF	20.00
129	QV8* VF short perf	25.00
130	SASKATCHEWAN Law Stamps SL1-4 VF punch cancel	40.50
131	SL56 VF	45.00
132	Electrical Inspection SE6-8 F	13.00
133	SE9-11 F-VF	10.50
134	SE13-26 F-VF few with small faults	68.50
135	SE27* F-VF	25.00

136	SE28-9* F-VF straight edge	16.00
137	Canada Provinces Revenues balance of coll of over 300 mint & used, G-VF, some faults present	1,495.00
138	TELEGRAPH TCP2* VF	15.00
139	TCP6* VF	9.00
140	TCP12* VF	9.00
141	TCP27* VF no gum	45.00
142	TGN5* VF no gum	25.00
143	TGN10* VF no gum	20.00
144	TGN13* VF no gum	15.00
145	TBT5* VF	35.00
146	TBT6* VF	35.00
147	TBT7* F-VF	40.00
148	TBT30* watermarked, F-VF	37.50
149	TBT30* watermarked, VF	37.50
150	TBT37* VF	25.00
151	TBT40* VF	30.00
152	TBT42* watermarked, F	3.00
153	TBT47* VF	15.00
154	TBT48* F	15.00
155	TBT51* F	15.00
156	TBT54* F-VF	25.00
157	TBT56* F-VF	25.00
158	TBT57-60* F	9.25
159	TBT61-2* VF	5.00
160	TBT75-6* F-VF	10.00
161	TBT85-6* F	10.00
162	TBT99-100* F	15.00
163	TBT101-2* F	10.00
164	Telegraph & Telephone Franks, balance of coll of 35 diff, most have faults	380.25

### UNITED STATES BEER STAMPS Priester Catalogue Numbers

165	1D F-VF few small faults	30.00
166	2C die cut, F few margin nicks, sm internal tear	30.00
167	2D F-VF margin nicks	10.00
168	3C die cut, repaired margin nick & tear, abrasion, soiling	20.00
169	4A VF creases	10.00
170	4C die cut, F creases, holes	50.00
171	5D VF PHOTO	25.00
172	6D F small tear PHOTO	75.00
173	7C die cut, F 1 sm & 1 lg repaired tears PH	600.00
174	9D F creases, thin	30.00
175	11A VF light creases	25.00
176	12D VG abrasion, margin nicks, tears PH	200.00
177	13B used square cut, made up from pieces of two different stamps, stains, only 3 recorded examples, not priced by Priester, PH ECV	250.00
178	14B F-VF crease, thin, nice color	40.00
179	18A VG creases, wrinkles, tear PHOTO	200.00
180	26A VF light soiling, creases, corner tear	25.00
181	38E F-VF light crease	10.00
182	39B* VF	4.00
183	40B F	1.50
184	41B* F-VF lower left corner sheet margins, creases PHOTO	30.00
185	42A F small thin PHOTO	80.00
186	43B F thin	12.50
187	43C VG soiled, creased, internal tear & wrinkles PHOTO	110.00
188	43E F	20.00
189	44A F creases, small internal tear PHOTO	125.00
190	44B F	30.00
191	66 VF creases, pinhole	7.50
192	75 VF tiny tear, wrinkles	8.00
193	83A F thin, tiny abrasion	25.00
194	83D VF creases, 3 punch holes	15.00
195	84C F-VF tiny abrasion PHOTO	80.00
196	87B F creases, thin, sm tear	15.00
197	112A F-VF	2.50
198	128 VF light stain	1.50
199	129 F	15.00
200	191B VF light staining PHOTO	80.00
201	192B VF tiny abrasion, pinholes	8.50
202	215 VF PHOTO	250.00

### LOCK SEALS - Priester Catalogue Numbers

203	10A full sheet of 54 with siderographers initials, F-VF creases, few sm tears in margins, sm stain	216.00+
204	29(K) full sheet of 54, F-VF creases & edge faults	108.00+
205	60B full sheet of 50 with plate # 1461 & siderographers initials, F-VF crease PH	200.00+
206	74A Series M, full sheet of 54 with plate #32703 & siderographers initials, VF crease	40.50+
207	80D Series X, full sheet of 54, VF horiz crease, few sm tears in margins	162.00+

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*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

**State Ducks** F-VF, NH. Illinois 1975, #575; 1976, \$295; 1977, \$175; 1978-1982, \$95 each. Missouri 1979, \$500; 1980, \$115. California 1971 unsigned on license with RW38, \$225. Iowa 1972 signed on license with RW39, \$85. David Alex, 600 Naples Court #306, Glenview, IL 60025. •863•

**Ticino Revenues:** The collection of 1123 stamps including 1917-40 Forestieri (63), 1920-42 Passport (59) and others including blocks and some sheets, some stamps unlisted (132). Those listed in Schaufelberger catalog 5263.80 Swiss Francs. New Price: \$550. Donn Lueck, Box 11582, Phoenix, AZ 85061. •864•

**Automobile Paper** licenses and registrations wanted. Inspection & registration windshield stickers, license plates, chauffeurs badges, disabled veterans key chain tags, B. F. Goodrich key chain tags. Dr. Edward H. Miles, 888-8th Ave, New York City, NY 10019. •865•

**For Sale:** Scarce revenue plate blocks. US #S3, 50¢ Savings stamp; fresh very fine NH LR#166742, net \$33. US #RW13, \$1 red-brown, UL #158448, very fine NH plate bloc of six; several gum skips in selvage, as issued, none on stamps. Net \$165. Phone (904) 448-6214. Doug Swisher, Box 52701, Jacksonville,

Florida 32201.

**First through 3rd USIR issues:** singles, multiples, cancels (handstamps, printed, RR, insurance, etc.), plate varieties, on-document usage, proofs, trial colors, etc. Send your want lists, or let me know of your interests. Personalized service. Lots of very nice M&Ms available too! Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. Also want to buy: USIR collections and accumulations. •866•

**Philippine Revenues.** I am selling my complete collection of Philippine revenues after collecting for 25 years for \$3,000. It includes Spanish dominion, U.S. occupation, Japanese occupation and Republic issues some not listed in the catalog. Bill Weaver, Box 1061, Grand Rapids, Michigan 49501. Phone (616) 454-6037. •867•

**Buy mint Non-Resident New Jersey Trout Stamp—1977, \$45.00, same used \$15.00. Mint Woodcock:** 1967—\$2.25, 1968 and 1969—\$2.00 each, 1970—\$1.25, 1971, 1972, 1973—\$2.50 each, 1974—\$3.00. Georgia Trout used resident 1978, non-resident 1972, 1973, 1978 \$3.00 each, mint \$5.00 each. David Curtis, 1806 Sycamore, Killeen, TX 76543-3239. •868•

**American Revenuer** volume 9 number 2 and before. Myron Hyman, Box 1123, Old Village Station, Great Neck, NY 11023. •869•

**Complete Set** Vols 1-58 of *Pat Paragraphs* for sale. Autographed by author Elliot Perry, AKA Christopher West. Features original research on U.S. private die proprietary revenues, locals, etc. some marginal notes made by previous owner, otherwise set is in very fine condition in wrappers as issued from 1931-1958. \$225 postpaid. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 66502. •870•

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\$25 including postage. Gene Kelly, Steinerstrasse 15, 8253 Diessenhofen, Switzerland. •872•  
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From our October 14 sale:



Lot 938: *Campion, J.W., 4¢ Black, RS48d, Wmkd., strong color, few flaws, F-VF.*

Cat. \$70.00 ..... Realized \$95.00

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

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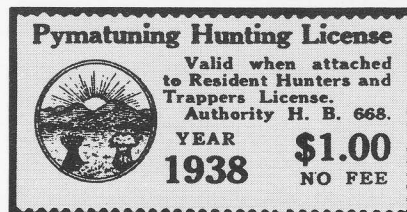
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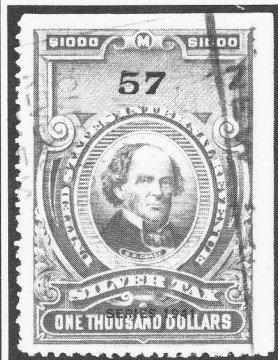
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