

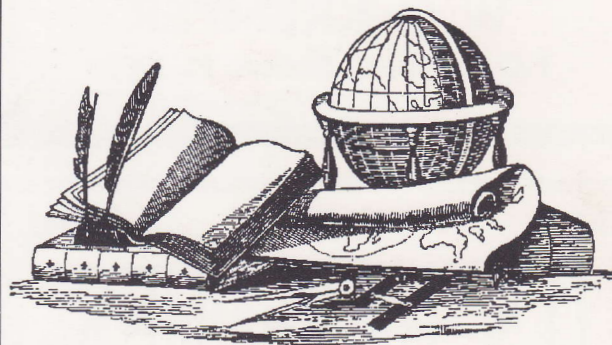
# The American Revenuer

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This issue contains a pull-out supplement listing the material found in the ARA Library and instructions for use of the Library. More, inside center.

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◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

NOVEMBER-DECEMBER 1991

Volume 45, Number 10  
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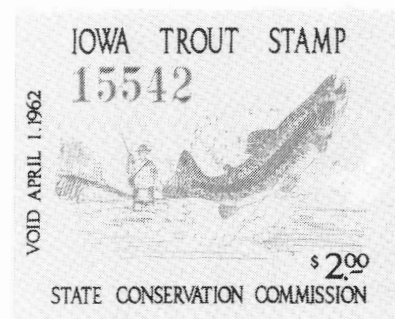
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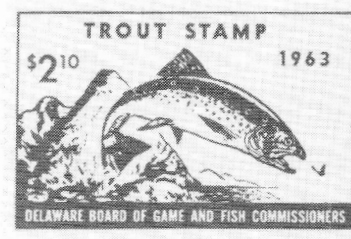
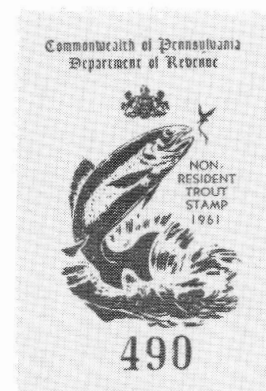
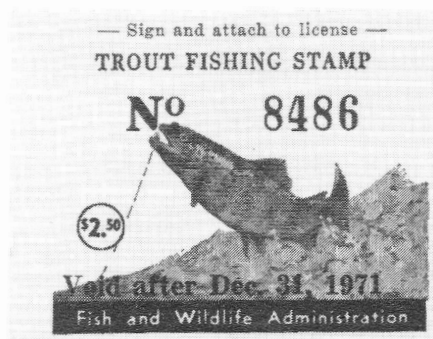
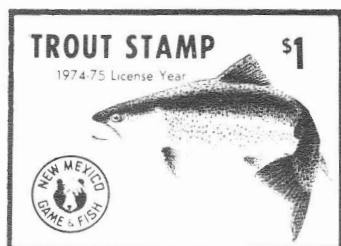


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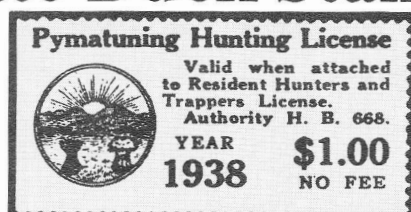
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# The American Revenuer

## *The Journal of International Fiscal Philately*

Volume 45, Number 10

November-December 1991

Whole Number 440

### 1992 DUES NOTICES

The 1992 ARA dues notices were mailed over a month ago. Again this year we have used the post card notices.

Several things are different this year. This is the first year that we are operating on a calendar fiscal year; your dues are for January 1 to December 31. Last year your dues covered a period of 15 months to get us adjusted to the calendar year. Dues this year are \$18, up three dollars from before but still one of the lowest of all major philatelic organizations.

This spring you will be receiving a 192-page supplement to TAR. This is the publication of Richard Riley's long awaited bibliography of revenue articles which have appeared in serial publications. This supplement will be coming to those who have paid their dues and to those who do not have the cover of their copy of TAR returned to the editor as a part of USPS Form 3579. (For those unfamiliar with Form 3579, this is a change of address form sent to publishers. These are sent when you move and do not inform the Postal Service that you will pay forwarding postage for

second class publication [these are your magazines that you subscribe to, not third class junk mail]. These forms cost your editor 35¢ each when received; it is our policy that when a 3579 is received the magazine is not replaced, the member has to purchase a back issue.)

Finally, as the result of extensive and very exacting work, Thomas F. Allen (of Cleveland, Ohio, and President of the U.S. Philatelic Classics Society) the ARA has secured approval from the Internal Revenue Service as a tax exempt educational organization. This work was done for our society free of charge, we paid only filing fees with the IRS.

What this means for you, is anything given to the ARA in excess of normal dues (currently \$18 per year) is deductible from your U.S. federal income tax and from most state income taxes. Whether you decide to contribute extra or not, you are urged to pay your dues promptly. They should be sent direct to the Secretary at 701 South First Avenue #332, Arcadia, CA 91006.

### Literature in Review

*Guatemala Philately: 1971-1990 Issues & Special Studies*, edited by David L. Jickling (ISBN 1-880721-00-7, perfect bound; ISBN 0-913129-27-5, hardbound). 170 + vi pages, 8.5 x 11 inches, perfect bound, card cover or hardbound, xerographic

reproduction, illustrated. Published by the International Society of Guatemala Collectors. Perfect bound edition \$22.50 postpaid within the U.S. from Michael J. Barie, Box 1445, Detroit, MI 48231;

(Literature—continued on page 211)

#### THE AMERICAN REVENUER

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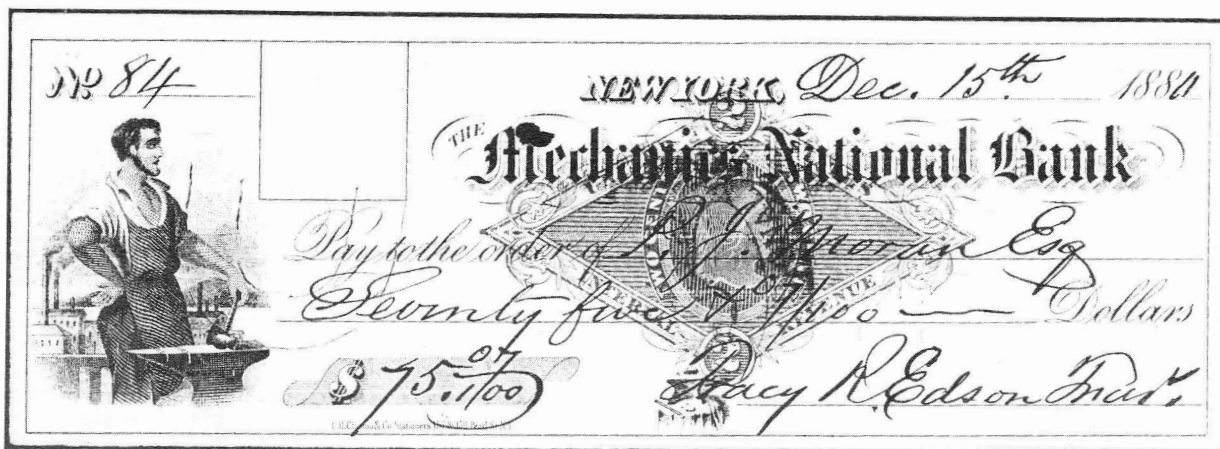
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## The Popularity of Imprinted Checks



A check with an imprinted RN-G1; note the printed rectangle designed for a two-cent adhesive. This check was signed by Tracy R. Edson of Rawdon, Wright, Hatch, and Edson.

by Ben Czech

The number of collectors of revenue stamped paper has increased enormously since 1970, probably due to the writing efforts of Samuel Smith and the late Joseph Einstein, and, more recently, the field book series of Bill Castenholz. However, this is not the type of popularity that is to be addressed in this column. What is to be examined is the frequency of use of imprinted stamps on checks during the period 1865-1883.

Today, personal checking accounts are very common. But in the 1865-1883 period, checks were primarily used by businesses and only occasionally by individuals. What proportion of the businesses chose to prepay the tax on checks and have the stamps imprinted on their checks?

To illustrate the subject of this column I have chosen a delightful check signed by Tracy R. Edson. Readers of this column will no doubt recognize Tracy R. Edson as one of the principals of the bank note printing firm, Rawdon, Wright, Hatch, and Edson, the contract printers of the first two United States postage stamps. A scan of New York city directories shows Edson as an engraver for the American Bank Note Company from 1868 to 1872 and as president of an unidentified business at 195 Broadway from 1878 until at least 1881. For at least 1881 Edson has a second business listing at 91 Liberty.

The illustrated check is obviously a business check, as evidenced from the "Treas." following the signature. I believe that it is from the business at 91 Liberty, which fortunately can be identified. The 1881 city directory identifies Edson Recording and Alarm Guage as being located at 91 Liberty. Marmont B. Edson was president, Jarvis B. Edson was vice-president, and Tracy R. Edson was secretary (and treasurer?) of the firm. Seems like this was the family business!

Perhaps the most intriguing feature of the check is the presence of the rectangle designating a place on the check for the two cent adhesive stamp. How interesting that Edson did not see fit to spend the money to have the check face modified to remove that rectangle, but was willing to advance the government the tax of two cents per check for the entire batch of checks.

What was the motivation to have checks imprinted? Did the cost of paying the tax in advance outweigh the time required to lick and stick an adhesive stamp to every check that was written? Or was it a matter of image? Did the imprinted stamp convey the message of a company's prosperity and importance? While the importance of image may have carried the day for some businesses, it seems to me that any widespread use of imprinted checks would have had to be for reasons of convenience and savings in time.

For the 1877-1883 fiscal years only the Graphic Company of New York produced stamped paper, so it is easy to see the relative proportion of adhesive documentary 2 cent stamps and 2 cent stamped paper. The actual proportion of checks that were imprinted may surprise some readers.

Fiscal year	Adhesive	Imprinted	%Imprinted
1877	30,577,921	63,888,804	68
1878	28,689,571	63,073,901	69
1879	27,880,099	68,350,109	71
1880	28,412,922	85,108,148	75
1881	29,257,729	89,046,331	75
1882	30,703,522	88,819,235	74
1883	37,062,384	65,116,954	64

The results of the final seven years are presented above. The last year, 1883, is no doubt atypical because check users probably became reluctant to get checks imprinted once they knew that the check tax was rescinded. Excluding 1883, the above table indicates that over 2/3 (and sometimes as many as 3/4) of the checks during this period were imprinted.

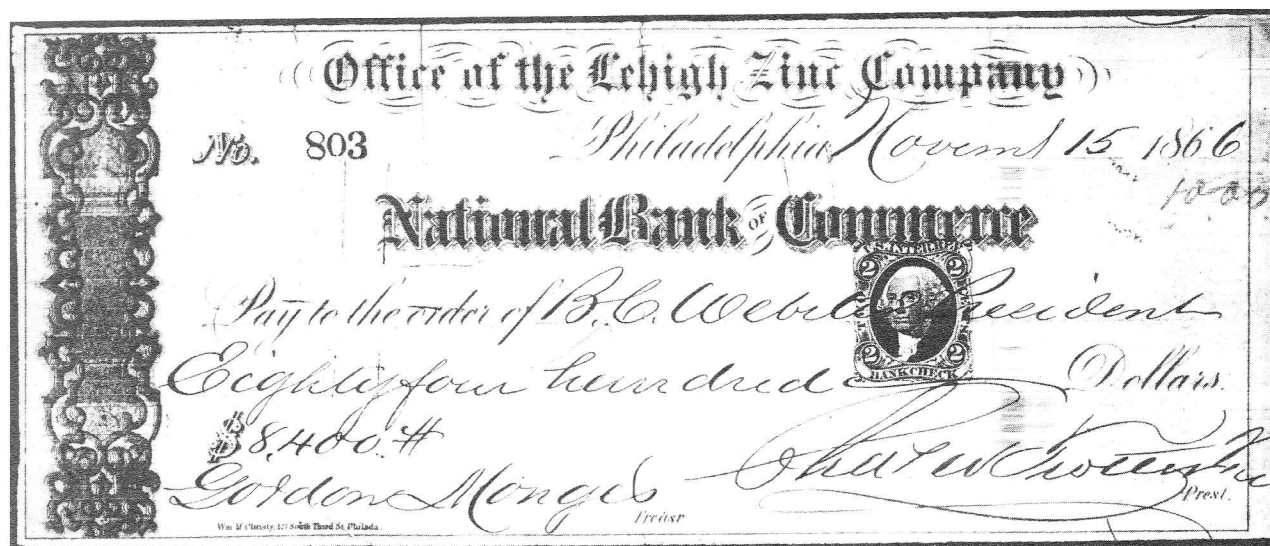
This large proportion of checks bearing imprinted stamps shocked me at first, but there may be a parallel in current bulk mailing practice. What proportion of mailers go to the trouble of having adhesive stamps affixed? The marketing experts suggest that the average person is more likely to open the letter if it has a stamp on it. But I would guess that a larger proportion use the preprinted bulk mailing permit designation. Not having to affix stamps eliminates a step (saving time and money?) in the process of getting all those advertisements and special offers

into the mail stream. I believe that an analogous argument was the reason for the widespread use of imprinted checks in the late 1870's and early 1880's.

To examine the market share of imprinted checks (and imprinted receipts before October 1, 1870) before the 1877 fiscal year is a bit more difficult. The number of imprinted stamps delivered by some of the printers, American Phototype Company, A. Trochsler, and Morey & Sherwood is included in the annual reports. Unfortunately, the number of imprinted and adhesive stamps is not reported separately for Butler and Carpenter (and the successor firm of Joseph Carpenter). The annual reports are not, in and of themselves, sufficient to identify the number of imprinted stamps by Carpenter. An additional source of information has been found for at least some, if not all, of the 1865-1876 period. This will have to wait for another column in this series.

*P.S. Surely by now everyone knows that Ben Czech is a pseudonym. I know that some have searched in vain through the ARA directory and the membership changes column for Ben's address. Initially I chose this name to prevent my having to devote time to answer inquiries, time that was needed to write this column. There was never a big effort mounted to hide my identity and with a little detective work some of you found out who was masquerading behind the name of Ben Czech. While I would like to have Ben Czech's name continue to be at the head of this column, I have decided that my real name will also appear at the end of each column.*

Ronald E. Leshner, Sr.



An example of RN-11 used in 1866. This check was described in "Pay to the order of...(9)" in the May 1991 issue (45:102-103). This check was used five months earlier than previously reported examples of this imprint.



## Literature—continued from page 208

hardbound edition \$32.50 postpaid within the U.S. from La Tienda el Quetzal, Box 298, Conway, NH 03818 (contact above addresses for cost of foreign mailings).

In 1969 and in 1974 Robson Lowe Ltd published two handbooks known as *Guatemala 1* and *Guatemala 2*. These two handbooks covered the core knowledge of Guatemalan philately up to the time of the second volume's publication. For some time the ISGC has talked about producing a *Guatemala 3*, a project now realized with the publication of this book.

*Guatemala 2* included sections on fiscal and telegraph stamps. This new volume now includes updated sections on the fiscal issues through 1990 and an overview of the revenue stamped paper (papel sellado) from 1640 to 1990, however, the great preponderance of emphasis is on postal issues and the fiscal coverage seems to be ancillary. These sections were prepared by James C. Andrews.

Most of the recent revenue issues are overprints on basic revenue stamps. Andrews has catalogued and illustrated these overprint types and lists all values with their overprint type by year that have been used by collectors. Since many of the values are only expected to exist, no traditional catalog numbers have been assigned but rather they are listed by year of overprint and face value. No attempt has been made to go back before 1972 but references are given to articles appearing in *El Quetzal* which have added to the listings presented previously in *Guatemala 2*.

The section on Papel Sellado is a seven page illustrated essay telling to the origin and use of stamped revenue paper. There is no listing of these issues but many are described, usage is discussed as well as hints on collecting these papers.

Kenneth Trettin

## Collectors' and Exhibitors' Forum

The 1994 ARA Convention will be held in conjunction with the Philadelphia National Stamp Exhibition. An offer had been extended by the show and accepted by the ARA Board of Directors. This is a fall show. More information will appear here and elsewhere in TAR as the show approaches.

**The Palmaries:** Joachim Hosang—"Hunting Fiscal Stamps of France" received a Gold medal at the Lilienthal-Exhibition in Munich in October. This was a class two show, the equivalent in the U.S. being between local and national level shows.

Gene Kelly—*Catalogs of the Fiscal Stamps of Switzerland, Volume 3: Proofs, Printer's Waste and Counterfeits* and *Volume 4: Supplement to Volumes 1, 2 and 3* both received Silver medals at Sescal 1991 held in Los Angeles in October.

**The following commentary regarding albums** by Kimber Wald takes on all the qualities of an article. However, we will set the precedence and include articles of this type within the Collectors' and Exhibitors' Forum.

## Goldilocks and the Three Bears Revisited Philatelically

by Kimber A. Wald, ARA

We can still recall with near perfection the childhood story *Goldilocks and the Three Bears*.

You remember the litany: "There was a great big chair for the Great Big Bear, a middle-sized chair for the Middle-Sized Bear, and a wee little chair for the Wee Little Bear.... Each bear had a bowl for his porridge. The Great Big Bear had a great big bowl. The Middle-Sized Bear had a middle-sized bowl. And the Wee Little Bear had a wee little bowl." Goldilocks found each bear had similar possessions, but each fit the owner's size requirements.

Little did we know that years later this story would have a serious application to the collection, mounting and exhibiting of revenue stamps and documents.

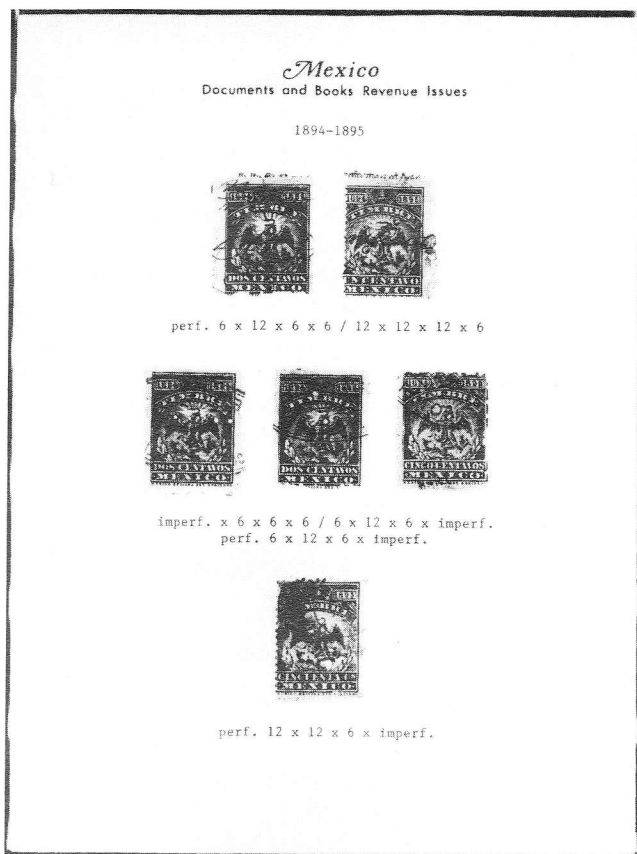
Here is our problem. Revenue stamps, documents and collateral material come in various sizes. Often the ever popular 1.5 x 11 inch page is not satisfactory. The solution: use various sizes for various collections.

### Along the Road

Let's get the basics out of the way. First, you need to decide whether to prepare the texts on your pages freehand, with lettering guides, on your personal computer, or, on the (ho-hum) standard electric typewriter. Whatever you do, keep the description brief as recommended by the *APS Manual of Philatelic Judging* (1990) and Randy Neil (1988).

Next, select acid free paper for your album pages. Over the years exposure to harmful chemicals can damage your stamps, documents and covers. Several quality album publishers advertise this feature of their products.

Third, place your album pages in sheet protectors that are also acid free. Again, the manufacturers of quality philatelic products promote that feature of their wares. A particularly fine sheet protector is manufactured out of Mylar-D by the Taylor Made Company, Box 406, Lima, Pennsylvania 19037.



**Figure 1.** A "Wee Little Bear" page presenting a small showing of Mexico Books and Documents stamps. The 6.25 x 8.75 inch page is excellent for focusing small specialized showings. Some judges object to printed titles but I believe they pull together an exhibit, especially with different size pages.

**Figure 2.** Horizontal "Wee Little Bear" page illustrating its compatibility with revenue stamped paper. Two of these checks would crowd the standard 8.5 x 11 inch page and one would be lost.



## At the Cottage

I have spent thirty-two years wandering through the woods of collection preparation. Collections are always developed with the potential of exhibiting in mind. One country exhibits, specialized studies of a single postal issue, or major postal history displays were frequently placed in the frames.

Twelve years ago the joys of revenue collecting arrived. With this new interest came the problem of how to mount the material. Pragmatically, I tried one mounting approach and then another. Additionally, my revenue interests expanded until now I study Canada Inspections, Mexico, United States stamped paper and the state issue of Ohio and Pennsylvania.

As a hangover from my postal history interests, I like to obtain the stamps on document whenever possible. I also settled upon typing up my collections after years of tedious lettering guide use.

Regarding albums, I selected SAFE publications because of the range of sizes, acid-free construction, uniformity of material and the quality. I supplement with some specially made acid free 8.5 x 11 inch pages which are placed in the Mylar-D sleeves of Taylor Made.

## Wee Little Bear

Mexico adhesive revenues, such as Documents and Books, lend themselves to small studies. They are numerically limited annual series with printing types, perforation varieties, shades and district overprints. A study of one value with its half dozen options is lost on a standard size page, but it fills out SAFE's "Compact" album 6.25 x 8.75 inches sleeve nicely (Figure 1). I cut my own acid free paper to make up these smaller



pages.

SAFE makes a "Wee Little Bear" album which is a similar size but horizontal. Also called "Compact," its pages are 9-7/8 x 6-7/8 inches. This album is excellent for check-size stamped paper, which allows a document to be studied alone on a suitably sized page (Figure 2).

### Is that Middle-Sized Bear?

While small studies fit Wee Little Bear's album pages just fine, documents are out of the question. The answer: mount them on matching paper, size 8.5 x 11 inches, and place the pages in mylar sheet protectors (Figure 3).

This page size is excellent for most of the Canada Inspection stamps and documents (Figures 4 and 5), but what do I do with those large French language Weights and Measures documents from 1877?

### Enter Great Big Bear

The answer is SAFE's "Specialty Album for Documents." Full size documents can be dis-

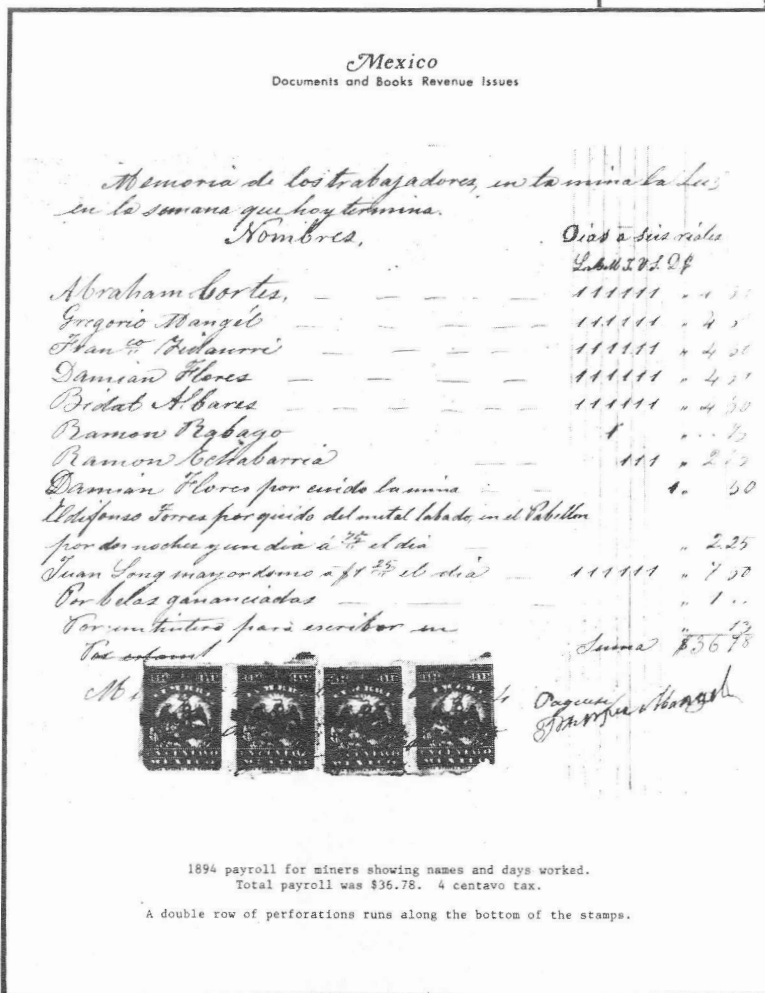


Figure 3. This 1894 Mexico payroll document compliments Figure 1's stamps and would fit in nicely in an exhibition frame with other pages of either size.

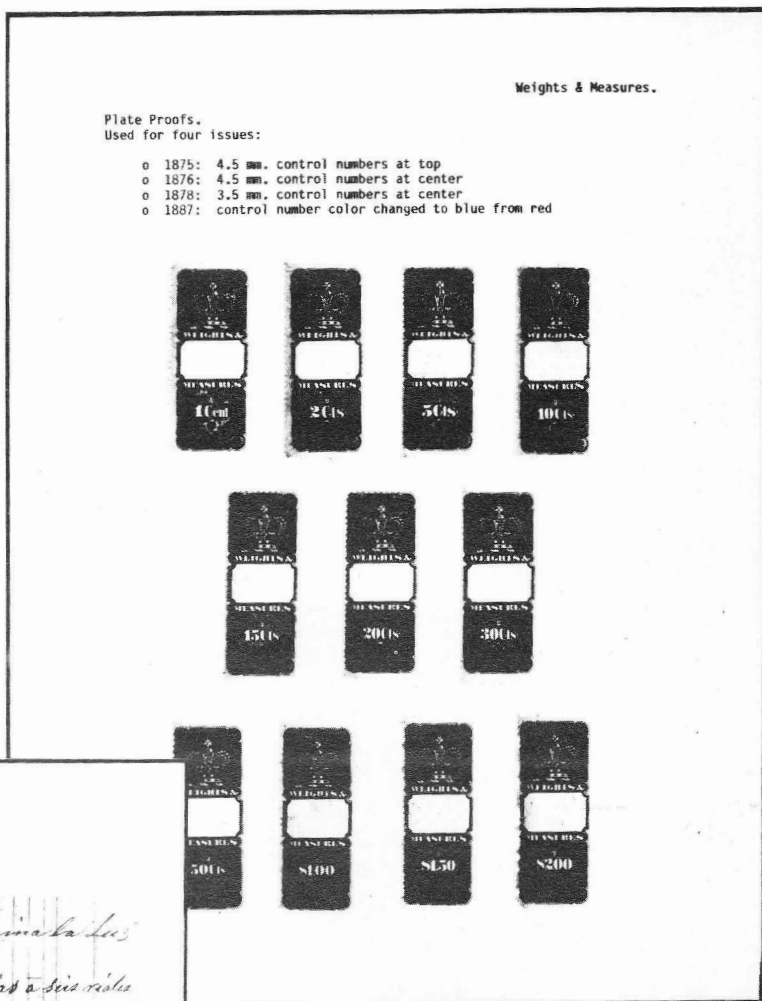


Figure 4. Canadian Inspection stamps with their large size and many denominations are better suited with the standard album page.

Issue of 1875 (4.5 mm. control numbers).  
\$1.00 fee for 20 lights (11-20 range).  
Revised printing of inspection form with small dashes replacing lines.

1889 Gas Inspection.

P. 7  
GAS.

No. 55591

GAS INSPECTOR'S OFFICE,

at August 27<sup>th</sup> 1889

I hereby certify that at the request of MONTREAL GAS CO.

I have this day

inspected the 20 Light Gas Meter No. 276353

manufactured by Chas. Glover

and found the same Correct.

The fees amounting to \$ 1.00

have been paid, and the Stamps

Nos. 024992

representing said Fees are affixed

hereto.

W. M. H. H.  
Inspector.

1889 Stamp App.

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GAS  
04992  
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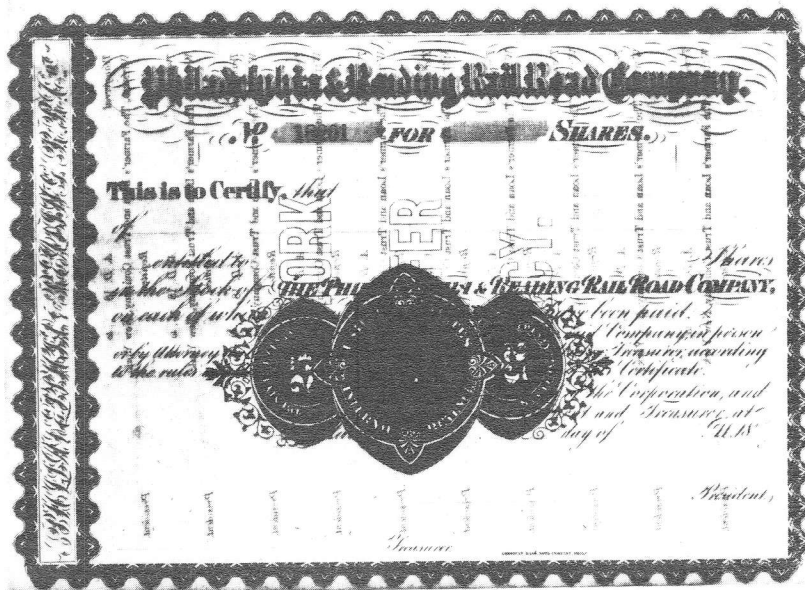
played along with suitable write up mounted on gray backing which is placed on the 15-5/8 x 11-1/2 inch pages (Figure 6).

Fine, but how about the big nut we revenue-ers must crack, the large stamped paper documents found with types P-W? Some of those bonds will fill up the entire page and matching sheet protector.

I have solved that problem in a somewhat unorthodox manner. I mount these large documents, such as bonds, on the page. Then I prepare my write up on small sheets of paper and hinge them onto the documents over an unimportant portion (Figure 7). If you can overlap portions of covers in a postal history exhibit, why not adapt this technique to large

**Figure 5.** Standard pages are also fine for most Canadian inspection stamp documents.

**Figure 6.** The 15-5/8 x 11-1/2 inch page is fine for larger documents that are too large for standard pages. Room is also available for balanced write-up to complete the page.



TYPE U:  
FRANKLIN TO LEFT.

1868.

Twenty-five cents.

Only one restrictive legend.

Known on stock certificates, insurance policies and renewal certificates.

Left:

An undated stock certificate for rail road.

documents?

### Living in the Cottage

Will Wee Little Bear, Middle-Sized Bear and Great Big Bear live happily ever after in the exhibit frames or will role reversal occur and Goldilocks (the judges) chase them out?

It all depends. Some judges are not rigid dogmatists and are willing to accept smaller pages. I was fortunate to win a Reserve Grand at SCOPEX several years ago with an exhibit of Tasmania's 1899-1912 Pictorials which was judged by a seasoned APS-accredited panel. Every page was the small 6.25 x 8.75 inch size.

Sensible judges should appreciate a logical mix 'n match approach to exhibits where page sizes are dictated by the material. You just have to be sure your

stamps and documents match well, are arranged attractively in the frames, and the paper stock is uniform throughout.

In the final analysis, you are the judge who must be pleased. Some judges will like this approach, other will not. Your happiness and satisfaction, as well as educating the public, are the ultimate awards.

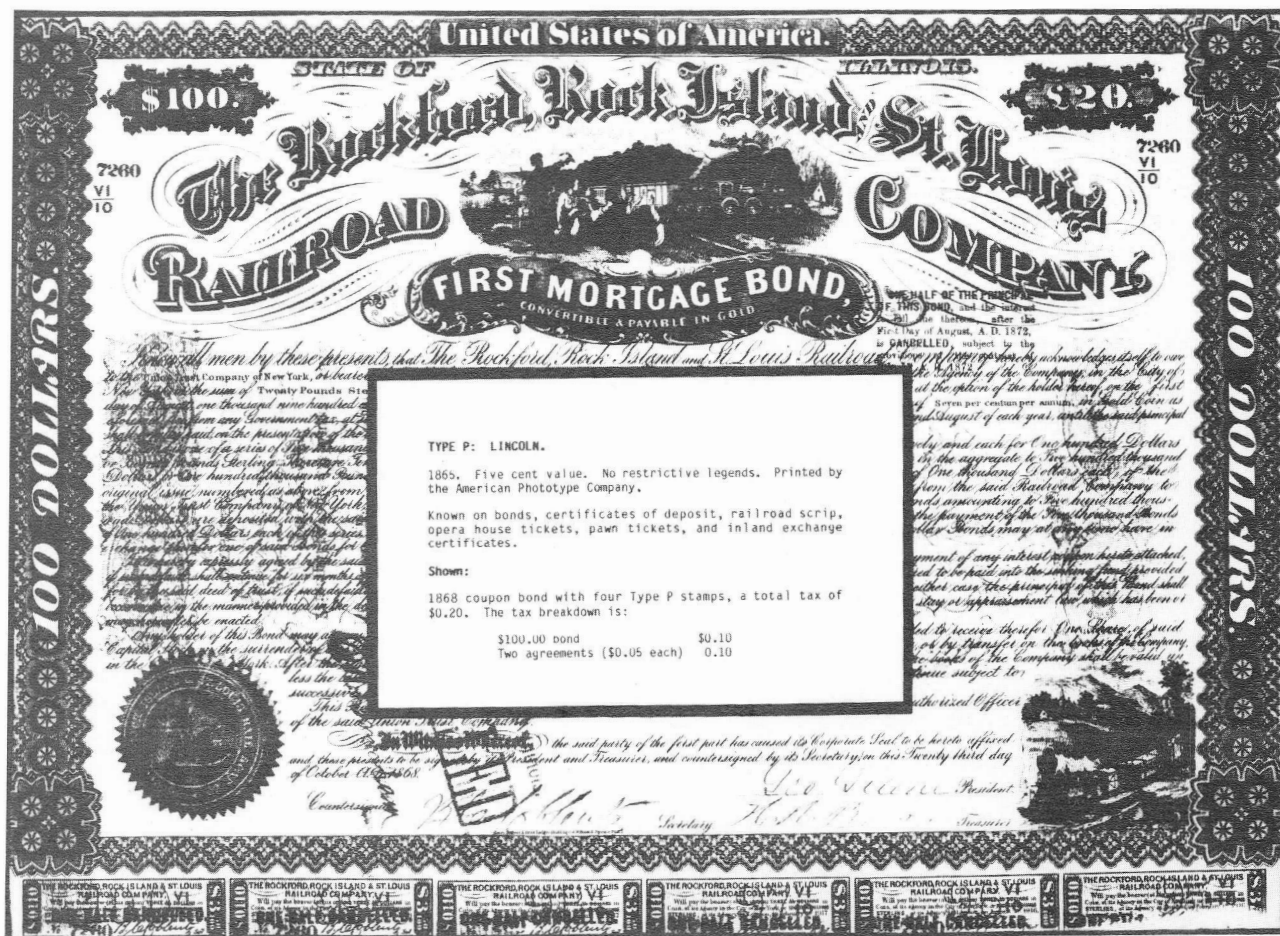
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**Figure 7.** This Rockford, Rock Island and St. Louis Railroad Company coupon bond fills up the 15-5/8 x 11-1/2 inch page and protective sleeve, leaving no room for write-up. The problem is solved by placing the write-up in the center of the document which does not obscure the stamps or the nature of the bond.



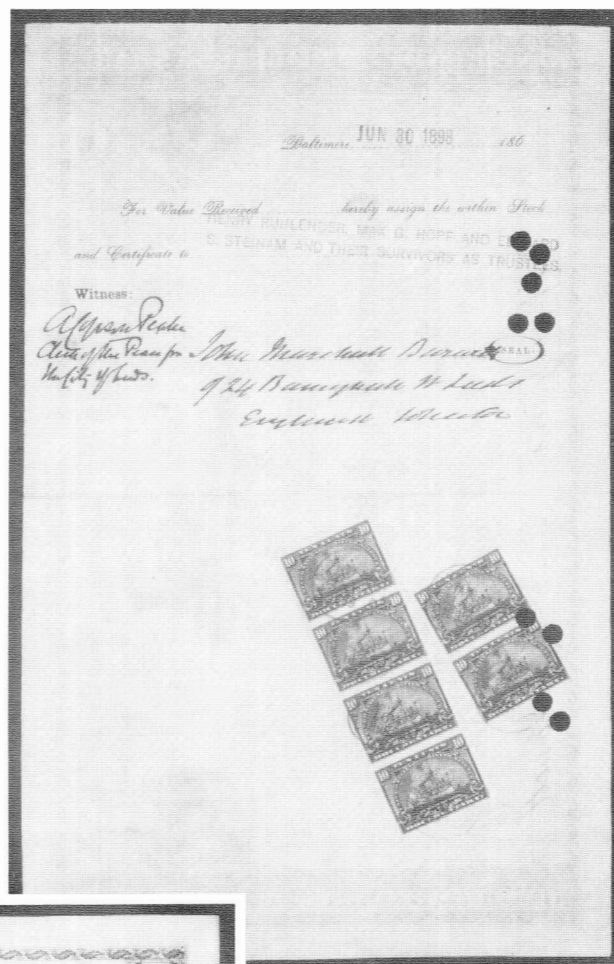


# Civil War and Spanish-American War Stamp Taxes Paid on a Single Document

by Michael Mahler, ARA

Here is a variation on the theme of the last installment of this series, which focused on the use of Civil War era stamps to pay Spanish-American War taxes. Figure 1 shows a stock certificate of the Baltimore and Ohio Rail Road Company issued June 10, 1872, to "John Marshall Barwick of Leeds [England] Solicitor," for thirty shares valued at \$100 each. The 25¢ tax on a certificate of stock was paid with a 25¢ Second Issue, uncanceled but "tied by file fold." On the reverse is a printed form for assignment of the stock to another party, and this option was exercised 26 years later, in 1898. By then the schedule of Spanish-American War documentary taxes specified a tax of 2¢ per \$100 on such assignments, thus 60¢ was due on this \$3,000 transaction. This was correctly paid by six 10¢ Battleship stamps of 1898.

Interestingly the assignment has a printed Baltimore dateline with handstamped date June 30, 1898, the day before the Spanish-American War taxes took effect, and one might argue that no stamps were needed. However, it appears that the assignment was not actually executed until some time later. It was duly signed by "John Marshall Barwick of ... W. Leeds, England, Solicitor," and witnessed by A. C. Peake, Clerk of the Peace for the City of Leeds.



**Figure 1B.** Reverse of the stock certificate shown in Figure 1A, showing an assignment of the stock dated 1898, stamped with six 10¢ Battleships.



**Figure 1A.** 1872 stock certificate bearing a 25¢ Second Issue.

Obviously it took some time for the certificate to be sent from Baltimore to Leeds. The stamps are tied by handstamps reading "Mercantile Trust & Deposit Co. JAN 16 1899."

Figure 2 shows a document with a somewhat similar combination of taxes. It is a stock certificate of the Central Ohio Rail Road Co. issued January 24, 1868, for eight shares with par value \$50 each. The 25¢ tax on a certificate of stock was paid by a 25¢ Certificate. Appended to the certificate itself is a printed form for execution of a power of attorney to sell and transfer the stock, which was executed November 16, 1898. This was taxed at 25¢ by the Spanish-American War schedule, correctly paid with a 25¢ Battleship. There was a third tax on this document. As with the certificate described above, the transfer of these shares was liable to a tax of 2¢ per \$100 under the 1898 schedule, or 8¢ on this \$400 worth of stock. On the reverse of the certificate there is 8¢ in stamps, a 5¢ Battleship plus 2¢ and 1¢ "I.R." overprints—but they have been quite blatantly reused. Not only are they canceled by blue handstamps reading "McKIM & Co BALTO. MD. NOV 18 1898," but the stamps are still affixed to a piece cut from another document and glued onto this one!

By a fortunate coincidence I can provide a plausible explanation of this last usage. I have in my collection a brokers' memo of sale of a McKim & Co. of Baltimore dated 1868. Assuming this was the same company whose cancel appears on the piece at hand, this identifies them as securities brokers. The 1898 tax on Stock transfers had a provision that is probably relevant here:

"Provided, That in case of sale where the evidence of transfer is shown only by the books of the company the stamp shall be placed upon such books; and where the change of ownership is by transfer certificate the stamp shall be placed upon the certificate; and in



Figure 2A. 1868 stock certificate bearing a 25¢ Certificate, with power of attorney for sale of the stock executed in 1898, stamped with a 25¢ Battleship.

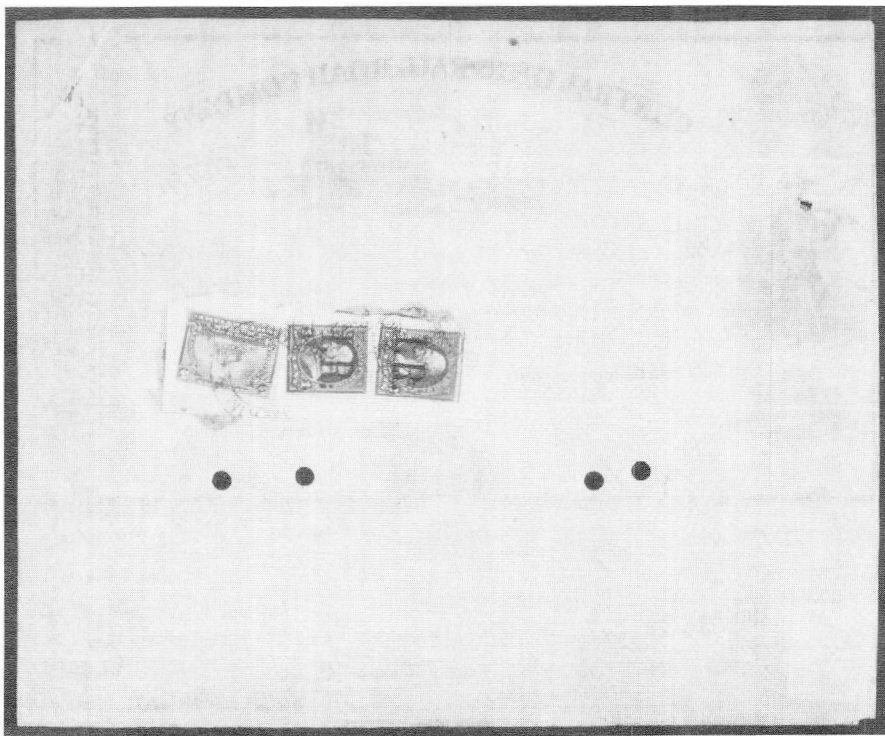


Figure 2B. Reverse of the document shown in Figure 2A, with 8¢ in 1898 issues, evidently paying the tax on transfer of the shares (see text for details).

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# Demonetization of Civil War Tax Stamps

by Bob Patetta, ARA

In the September issue of *The American Revenuer*, Michael Mahler addressed the subject of the "Use of Civil War Stamps for Spanish-American War Taxes," in the 37th installment of his "Document of the Month" series.

His article was illustrated with several examples of First Issue stamps used on Spanish-American War era documents, and stated that: "After a careful reading of the Act of June 13, 1898, ...the law would have been satisfied by such a usage." He went on to refer to the *Treasury Decisions* published by the federal government, and said he would "leave the search to specialists in Spanish-American War fiscal history."

Well, Mike, how could I resist such a challenge? As soon as I finished reading the article, I found myself poring over my photocopies of the *Treasury Decisions*, and mumbling something like, "Um Hmm, Um Hmm ...Ah Hah!"

Research again yields its simple pleasures.

Volume 1 of the *Treasury Decisions Under Internal Revenue Laws of the United States 1898-1899* held the answer. Decision #19608 is in the form of a letter issued by the Office of Commissioner of Internal Revenue, dated June 29, 1898, and addressed to Mr. R. Yates, Collector Eighth District, Springfield, Illinois. It reads, in its entirety:

"Sir: Your letter of 25th instant is received, asking whether you can recognize and permit to be used old revenue stamps used (issued) under former internal revenue stamp acts.

"In reply, you are advised that stamps issued under acts now repealed can not be used in lieu of stamps required by the war-revenue law of 1898. Ample opportunity was given for the redemption of the stamps issued under laws now repealed, and by section 17 of the act of March 1, 1879, a limitation was placed upon the presentation of claims for such redemption or allowance.

"The stamps now required to be used are those which have been prescribed by the act, and they are required to be attached and canceled 'as in this act provided.'

Respectfully, yours, N. B. Scott,  
Commissioner."

It is interesting to note that the letter was written two days before the law took effect, so that the usage of Civil War tax stamps to pay Spanish-American War taxes was *at no time* an accepted practice.

I have several examples of these usages and, being an unabashed "show-and-tell" addict, feel compelled to illustrate this article with something from my collection.

The first is a bank draft from New London, Wisconsin, dated June 19, 1900, payable at the Bank of New London, and signed by H. E. Patchin (Figure 1). It is one of several similar items, all signed by Hannah E. Patchin, all used in 1899-1900, all making use of previously canceled fifth issue documentaries, and all accepted by either the Bank of New London or the First National Bank of Milwaukee. The cancels are purple circular datestamps of the Bank of New London from the late 1870s.

It seems apparent that Ms. Patchin had some 20

## Document of the Month (38)—concluded

cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed;..."

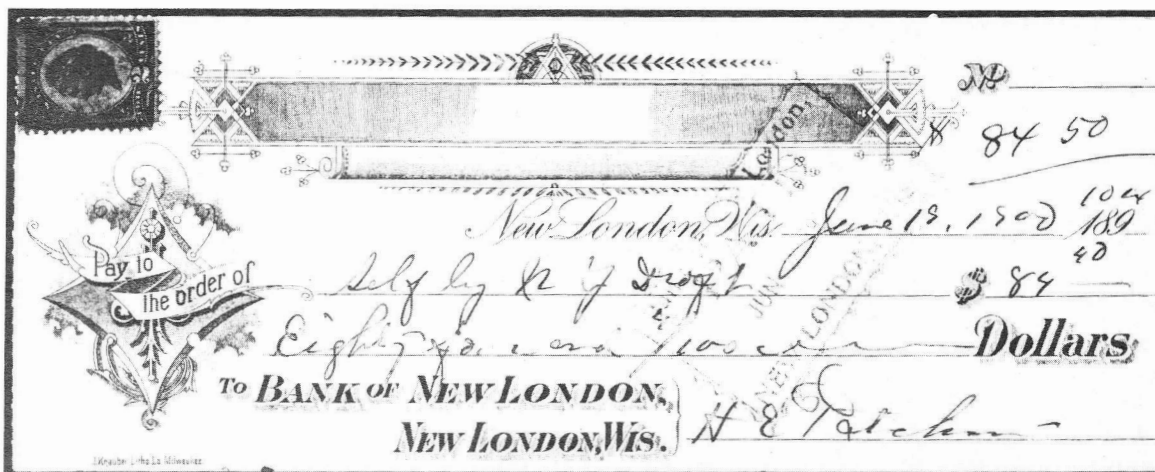
My guess is that a separate memorandum of sale was made out for this transaction, and the 8¢ in stamps affixed to it, before it was realized that the stamps should have been put on the certificate itself, and that in order not to waste the 8¢, the portion of the memo with the stamps was cut out and glued to the

certificate. The November 18 date supports this hypothesis. The power of attorney had been executed only on November 16, so November 18 is about what one would expect for the stock transfer. This suggests that the 8¢ in stamps had indeed been intended for this transaction.

### References

Anonymous. An Act To provide ways and means to meet war expenditures, and for other purposes. U.S. Statutes at Large, 55th Congress, Session II, Chapter 448, Approved June 13, 1898.





**Figure 1.** The two cents tax on this draft from the Spanish-American War era of taxation was paid with a two-cent documentary of 1878. The draft was successfully cashed at the Bank of New London, Wisconsin, on June 9, 1900.

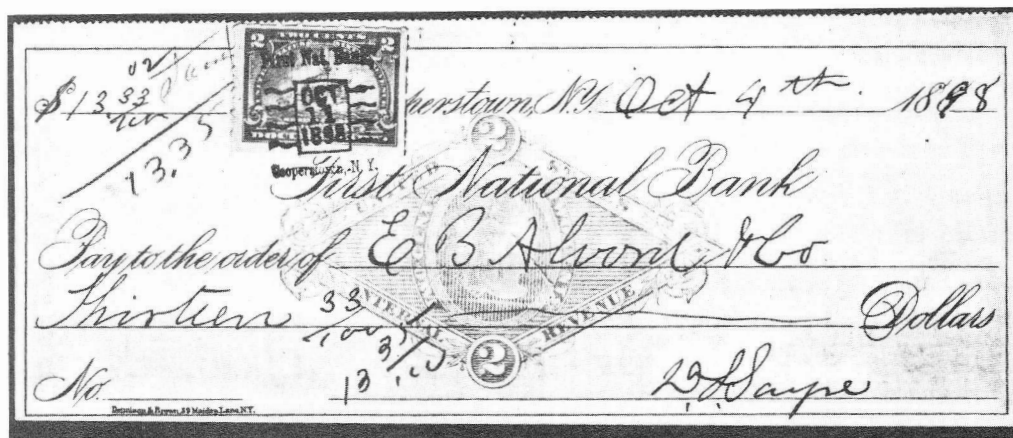
year old checks lying around, and decided to soak off the re-use the documentary stamps. She was, at least in the instances of which I am aware, completely successful.

My other example is a check drawn on the First National Bank of Cooperstown, New York, dated October 4, 1898, and signed by D. L. Sayre (Figure 2). This was an unredeemed example of the G-type revenue stamped paper design, and at the time it was presented for payment, had not been otherwise stamped. An alert banker recognized the Civil War imprint as not valid, and proceeded to apply the proper tax stamp, a two-cent battleship documentary

of 1898. This was then handstamp canceled with the October 11 date. Pencil notations indicate that a charge of two cents was added to the amount of the check and deducted from the Sayre account.

#### References

- Anonymous. *Treasury Decisions under Internal Revenue Laws of the United States. Volume 1 1898-1899.* Buffalo, New York: Dennis & Co., 1944.
- Mahler, M. Use of Civil War Stamps for Spanish-American War Taxes. *The American Revenuer* 1991 September; 45:175-177.



**Figure 2.** A Check written on Civil War era revenue stamped paper in October 1898. The tax imprint was recognized as no longer valid, a two cent battleship documentary of 1898 was applied, and charged to the maker's account..

# 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.

**Charles L Hile** 4904, One W California Blvd, #226, Pasadena, CA 91105, by Secretary. United States.

**Robert V Mustacich** 4901, 722 Camino Cascada, Santa Barbara, CA 93111, by Ronald E Leshner. US-M&M.

**Mark J Pawlowski** 4905, 66 Revere St, Bridgeport, CT 06607, by Ronald E Leshner. Worldwide, Cinderellas.

**Dr Albert F Peterman** 4903, 75 Pringle Way, #911, Reno, NV 89502, by Richard Friedberg.

**John C Rehner** 4906, 12253 Manor Rd, Glen Arm, MD 21057, by Michael E Aldrich.

**Robert A Rocco** 4907, 26 Wellington Dr, Orange, CT 06477, by Eric Jackson, Eugene Gauthier and Henry Tolman. US-Scott Listed, US-Non-Scott Listed.

**Christine L Smythe** 4900, 2607 Arlington Blvd, #102, Arlington, VA 22201, by Ronald E Leshner. United States,

Canada.

**David van der Plank** 4902, Carnstabba, St. Ives, Cornwall TR26 3LS, United Kingdom, by Irving Bayer. Worldwide, Cinderellas, US-M&M.

*Highest membership number assigned on this report is 4907.*

### New Members

Numbers 4868-4888

### Applications for Reinstatement

**Gerald A Tremblay** 2106, 423 Rixtown Rd, Norwich, CT 06360, by Michael E Aldrich.

### Directory Update

*The following members have had changes posted to the Editor's ARA membership computer database since the publication of the last Secretary's Report. In some instances changes may involve collecting interests which will not show on this listing.*

**Avon, Richard** 4632, Forwarding Order Expired, , USA  
**Baird, L J** 849, 168 Tusawilla Hills, Charles Town, WV 25414

**Black, Dr Thomas A, Jr** 3632, 8460 Watson Rd, Suite

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

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

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

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

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

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**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 14225, 00149 Roma Trullo, 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

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 28634 Phone 704-546-7441  
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 243 003 India  
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 77277-1302 USA  
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**Veasey, Tyler B** 3051, 11264 Harbor Ct, Reston, VA  
 22091  
**Willey, John B** 911, 28944 Hubbard Street #82,  
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Previous membership total .....	1395
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Application for reinstatement .....	1
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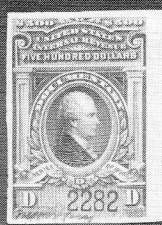
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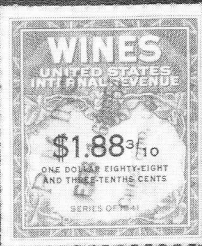
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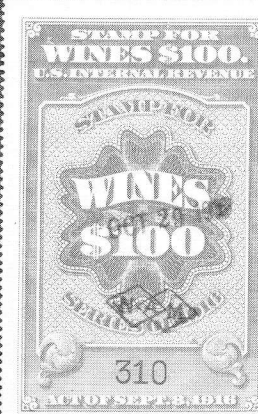
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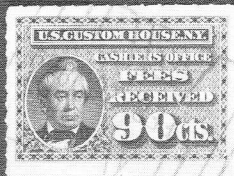
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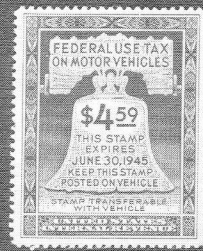
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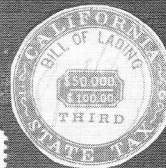
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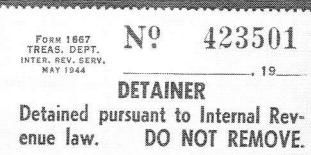
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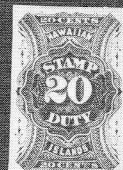
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**All stamps are in used condition unless noted as mint (\*).**

### UNITED STATES - Scott Catalogue Numbers

1	R52b F-VF couple short perfs	40.00	72	RQ92* F-VF	15.00
2	R179 F thin	27.50	73	RQ93* F-VF	15.00
3	R180 scrape at bottom masked by mss PH	425.00	74	RQ95* F-VF PHOTO	45.00
4	R192 VF thin	20.00	75	RQ99* F-VF PHOTO	100.00
5	R226 out cancel, F-VF pulled perf PHOTO	200.00	76	RQ115* VF	4.50
6	R257 F short perfs	25.00	77	RQ116* F-VF	6.00
7	R259 F-VF straight edge at top	35.00	78	RQ119* VF	15.00
8	R360 perfin F-VF	40.00	79	RQ120* VF thin spot	27.50
9	R383 perfin, VF	3.50	80	RQ122 F	20.00
10	R407 punch cancel, F-VF	6.75	81	RQ124 F	25.00
11	R432 punch cancel, F-VF	9.00	82	RQ130 staple holes, VF	15.00
12	R535 perfin, VF	20.00	83	RH2 unused, no gum, F-VF	25.00
13	R582 perfin, VQ-F	12.50	84	RJ1-11 complete set, F	40.00
14	R584 perfin, F	22.50	85	RJA18 F-VF straight edge at top PHOTO	70.00
15	R600 VQ	14.00	86	RJA19 McK. & R., Inc. printed cancel, F-VF straight edge at bottom	15.00
16	R601 F-VF straight edge at bottom	40.00	87	RJA21* F-VF thin, crease PHOTO	55.00
17	R615 perfin, F-VF	30.00	88	RJA62b* VF	25.00
18	R678* VF straight edge at bottom	40.00	89	RK32 VQ-F	30.00
19	R683 perfin, F	18.00	90	RK39 F-VF straight edge at bottom PHOTO	50.00
20	R687 perfin, F-VF PHOTO	125.00	91	RK40 F light crease PHOTO	55.00
21	R696 perfin, F-VF short perf PHOTO	80.00	92	RL7 F-VF pinhole, tiny margin tear PHOTO	55.00
22	R702 perfin, F-VF	9.00	93	RL8 VF pinhole PHOTO	75.00
23	R705 out cancel, F-VF PHOTO	150.00	94	RS14d* F-VF PHOTO	60.00
24	R708 perfin, VF	40.00	95	RS40d F large thins PHOTO	200.00
25	R709 perfin, VF	4.00	96	RS40e F thin, small hole, perfs clipped at top	45.00
26	R710 perfin, F	30.00	97	RU4u VQ thin, couple pulled perfs	90.00
27	R717 perfin, F	10.00	98	RV2* F-VF	12.50
28	R719 perfin, VF	18.00	99	RV4* F-VF	12.50
29	RC2* F-VF straight edge at top	25.00	100	RV5* F-VF	11.00
30	RC3A* F-VF straight edge at top	35.00	101	RV7* F-VF	20.00
31	RD18 F	18.00	102	RV8* F-VF	25.00
32	RD19a star punch cancel, VF	50.00	103	RV11* VQ	20.00
33	RD24 staple holes, F	22.50	104	RV14* F corner crease	15.00
34	RD64 perfin, F-VF PHOTO	60.00	105	RV15* F-VF	15.00
35	RD87 punch cancel, F-VF PHOTO	40.00	106	RV16* F-VF	15.00
36	RD89 punch cancel, F-VF PHOTO	40.00	107	RV20* F	37.50
37	RD112 perfin, staple holes, F-VF	15.00	108	RV23* F-VF	50.00
38	RD181 out cancel, VQ	12.50	109	RV25* F-VF	32.50
39	RD185 out cancel & perfin, F-VF PHOTO	175.00	110	RV26* VF	25.00
40	RD208 perfin, F PHOTO	175.00	111	RV27* F-VF	25.00
41	RD257 out cancel, F-VF PHOTO	42.50	112	RV29* F	20.00
42	RD282 out cancel, F-VF PHOTO	100.00	113	RV31* VF PHOTO	40.00
43	RD332 out cancel, F-VF PHOTO	40.00	114	RV34* F	25.00
44	RD338 out cancel, VF	50.00	115	RV36* VF	22.50
45	RE56 VF couple creases	35.00	116	RV38* F crease	20.00
46	RE59 VF crease in tab PHOTO	125.00	117	RV40* F-VF	15.00
47	RE187 F-VF varnished	40.00	118	RV41* VF	12.50
48	RE197 F varnished PHOTO	60.00	119	RV43* F-VF	30.00
49	RF24a horiz pair imperf vertically, F PHOTO	150.00	120	RV47* F-VF	17.50
50	RQ11a* VF straight edge at left	30.00	121	RV48* F-VF	20.00
51	RQ18 F	14.00	122	RV49* VF thin spot	20.00
52	RQ26 staple holes, VF PHOTO	65.00	123	RV50* F-VF light crease	15.00
53	RQ38* F	12.50	124	RV51* VF	12.00
54	RQ38* F	12.50	125	RV52* F-VF gum creases	12.00
55	RQ39* F-VF	12.50	126	RV53* F-VF	8.00
56	RQ41* F	9.00	127	RX3 punch cancel, VF	16.00
57	RQ42* VF	15.00	128	RX4 punch cancel, VF	12.00
58	RQ44* F-VF	15.00	129	RX5 punch cancel, VF	7.00
59	RQ45* F-VF	12.50	130	RX6 punch cancel, VF	7.00
60	RQ46* F-VF	22.50	131	RX8 punch cancel, VF	15.00
61	RQ47* F-VF	22.50	132	RX9 punch cancel, VF	3.50
62	RQ48* F	22.50	133	RX11 punch cancel, VF	9.00
63	RQ49* F PHOTO	80.00	134	RX12 punch cancel, VF	4.00
64	RQ70* F-VF small thin	40.00	135	RX13 punch cancel, VF	2.50
65	RQ73 F short perf PHOTO	60.00	136	RX15 punch cancel, VF	10.00
66	RQ75 VQ-F crease PHOTO	75.00	137	RX18 punch cancel, VF	3.25
67	RQ77 staple holes PHOTO	70.00	138	RX19 VF	21.00
68	RQ83-88* F-VF	9.25	139	RX21 punch cancel, VF	22.50
69	RQ89* VF	4.00	140	RX22 punch cancel, VF	26.00
70	RQ90* F-VF	6.50	141	RX23 punch cancel, VF	50.00
71	RQ91* VF	12.50			

142	RX28 punch cancel, VF	35.00
143	RX29 punch cancel, VF	4.00
144	RX31 punch cancel, VF	12.00
145	RX37 punch cancel, VF	25.00
146	RZ2 punch cancel, VF	7.50
147	RZ5 punch cancel, VF	2.00
148	RZ6 punch cancel, VF	3.00
149	RZ7 punch cancel, VF	2.00
150	RZ9 punch cancel, VF	6.00
151	RZ11 punch cancel, VF	4.00
152	RZ12 punch cancel, VF	3.00
153	RZ16 punch cancel, VF	12.50
154	RZ17 VF	40.00
155	RZ18 punch cancel, VF	55.00

156	DISTILLED SPIRITS BOTTLE STAMP Series 111 11 1/2 oz surcharge on 1/2 Pint, Julius Wile & Sons, NY, F	-----
157	HYDROMETER LABEL, Series of 1901, F-VF PHOTO	-----
158	-Series of 1909, F-VF	-----
159	-Series of 1945, VF PHOTO	-----
160	USIR TREASURY DEPT DETAINER LABEL, VF mint PHOTO	-----
161	USIR TREASURY DEPT, PERMIT TO PURCHASE for liquor, Vendor's Copy, used in 1923, on blue safety paper, F-VF	-----
162	-as above, but Vendee's Copy, on orange paper, F-VF	-----
163	MIXED FLOUR Springer #FD78 F-VF	4.00
164	USIR COTTON TAG, CIVIL WAR ERA, VF, bit of soiling at bottom left PHOTO	-----
165	CERTIFICATE OF TAGGING LINT COTTON, 1935-6, VF	-----
166	COTTON ORDER Springer # 1G3 with black SPECIMEN ovpt., VF PHOTO	-----
167	FOOD ORDER 2G1 VF PHOTO	3.00
168	-2G2* VF PHOTO	5.00
169	-2G4* F-VF	6.00
170	-2G7* VF	1.50
171	-2G8 F-VF	1.75

### State Revenues - Hubbard Catalogue Numbers

172	CALIFORNIA D2 out to shape, F-VF wrinkles PHOTO	12.00
173	-D4b square cut, margins in at left & right, crease	7.00
174	-D8b out to shape, VF PHOTO	27.00
175	-D23 out to shape, F	3.00
176	-D43 star cut, few small faults in teeth PHOTO	-----
177	-D115 die cut, F	1.25
178	-D130 out to shape, F	3.00
179	-D132 die cut, F-VF	2.00
180	-D150 out to shape, F	5.50
181	-D167a cut to shape, VF PHOTO	35.00
182	-D169ba cut to shape, VF PHOTO	-----
183	-D171 cut to shape, F light staining	4.75
184	-D172 out to shape, F PHOTO	9.00
185	-D215 F	3.50
186	-D219 F-VF	1.50
187	-F12* variety, horiz pair imperf vertically, F-VF	-----
188	-F14* variety, horiz pair imperf vertically, F-VF	-----
189	NEW YORK ST81 perfin, F	2.50
190	TEXAS Feed Inspection Tags, 4 different, F faults	-----
191	HAWAII Scott #R3 F	5.00
192	-R6 F-VF repaired tear PHOTO	250.00
193	-R7* F	10.00
194	-R9* F-VF PHOTO	125.00
195	-R9a* VF crease PHOTO	150.00
196	-R11* F-VF	7.00
197	-R12* F-VF	37.50
198	-R13* F	10.00
199	-R14* F	12.00
200	-R15* F	27.50
201	-R16* F	27.50
202	INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS Tested Neon Tube stamp, Series B, ABNCo Specimen ovpt in red, VF PHOTO	-----
203	WHII MILEAGE RATION WINDSHIELD STICKERS, B, C and T, VF mint	-----
204	PHILIPPINE ISLANDS Certificate of Origin of General Merchandise, 4/30/1923, bearing W734, W857, F	-----
205	-Deed of Sale of Registered Land (one page only), 5/31/1944, bearing 150 copies of W735, F	-----
206	-Privilege Tax Receipt for Tobacco Dealer, 1932, bearing 4 left halves of the large 2P stamp, F-VF	-----
207	-Application to Clear Coastwise Vessel under Certain Condition, 12/31/46, bearing W763, 764 & 766, F-VF	-----



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Rockford, Iowa 50468-0056 USA

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\*932\*

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**Available for sale:** a few fiscals of the Orissa Native States. Please write with offer to: Y. S. Murty, AFA, RDC's Office, Berhampur 760 004, DT Ganjarn, Orissa, India. \*934\*

**Need Philippine** blue giros 1900 2 Pesos 40 and 7 Pesos. 1901 need 1 Pesos 20. Have 17 different to sell/trade. Have US and US Philippine regs and revs to sell/trade reasonably. L. J. Baird, ARA 849, 168 Tusawilla Hills, Charles Town, WV 25414. \*935\*

**Revenue Salesbooks** Available: British Cols except Australia/NZ, Scandinavia, Turkey, Greece & Crete, Germany, France & Cols,

Peru, Nicaragua incl telegraphs, Romania, Luxembourg, Monaco, and Canada Taxpays. Working on Spain and Cols. If you are interested in these and are not on my list, please write. Donald L. Duston, 1314-25th Street, Peru, IL 61354. \*936\*

**Collected printed cancels** on Proprietary Battleship revenues? I can be a big help. Please contact: Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. Also want to purchase: U.S. Revenue collections, accumulations, Taxpays, Beers, etc. \*937\*

**Wanted: Worldwide** playing card revenue stamps, Canadian precancels, Czechoslovakia, Denmark, Hungary, Japan, Brazil, Argentina, Cuba and others. Will buy or trade. Send details to: Peter Martin, Box 505, Springfield, VA 22150. \*938\*

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Scott #	Mint	Used	Cut C	Perfin
RD1	.85	.15	—	—
RD2	—	.15	—	—
RD3	.20	.05	—	—
RD4	.25	.15	—	—
RD5	.25	.15	—	—
RD6	.50	.15	—	—
RD7	1.50	.20	—	—
RD8	1.25	.15	—	—
RD9	.65	.15	—	—
RD11	47.50	10.00	—	—
RD12	1.75	.15	—	—
RD12d	—	.15	—	—
RD13	1.75	.15	—	—
RD14	12.50	3.00	—	—
RD15	6.00	.15	—	—
RD16	3.50	.15	—	—
RD16a	—	1.00	—	—
RD17	10.00	.15	—	—
RD18	65.00	18.00	3.00	2.00
RD19	—	4.00	—	—
RD19a	—	50.00	—	—
RD20	100.00	50.00	17.50	12.50
RD21	100.00	—	—	—
RD22	20.00	5.00	—	—
RD23	275.00	—	—	—
RD23a	—	125.00	—	—
RD24	—	65.00	—	—
RD25	2.00	.25	—	—
RD26	2.00	.25	—	—
RD27	2.00	.25	—	—
RD28	2.00	.25	—	—
RD29	2.00	.25	—	—
RD30	20.00	.20	—	—
RD30a	—	.40	—	—
RD31	20.00	.15	—	—
RD32	20.00	.20	—	—
RD33	—	.25	—	—
RD34	—	.20	—	—
RD35	—	.20	—	—
RD36	—	.20	—	—
RD37	—	6.50	—	—
RD38	—	—	.75	—
RD39	—	.50	—	—
RD40	—	.50	—	—
RD41	—	.25	—	—
RD42	2.25	.45	—	—
RD43	1.50	.50	—	—
RD45	1.50	.15	—	—
RD46	2.00	.15	—	—
RD48	2.25	.15	—	—
RD49	6.00	.20	—	—
RD50	6.00	.50	—	—
RD51	3.00	.75	—	—
RD52	4.00	.25	—	—
RD53	70.00	40.00	—	—
RD54	15.00	—	—	—
RD55	15.00	.50	—	—
RD56	100.00	—	—	—
RD57	25.00	.75	—	—
RD58	30.00	.65	—	—
RD59	75.00	—	.75	.50
RD60	175.00	—	—	—
RD61	—	—	200.00	—
RD62	800.00	650.00	—	—
RD63	—	—	—	175.00
RD64	750.00	500.00	—	75.00
RD65	—	1750.00	1250.00	—
RD66	—	—	—	1600.00
RD67	6.00	2.50	—	—
RD68	2.50	1.00	—	—
RD70	6.00	3.00	—	—
RD71	3.50	1.25	—	—
RD73	5.00	—	—	—
RD74	5.00	1.50	—	—
RD75	20.00	6.00	—	—
RD76	40.00	27.50	—	—
RD77	5.00	1.00	—	—
RD78	55.00	40.00	—	—
RD79	20.00	2.50	—	—
RD80	25.00	5.00	—	—
RD81	40.00	7.50	—	—
RD82	200.00	175.00	—	—
RD83	40.00	9.00	—	—
RD84	100.00	27.50	—	1.00
RD85	350.00	35.00	—	2.00
RD86	—	—	—	25.00
RD87	—	—	—	40.00
RD89	—	—	—	40.00
RD90	—	—	—	700.00
RD91	—	—	500.00	—
RD92	.65	.35	—	—
RD93	.35	.15	—	—
RD95	.35	.15	—	—
RD96	.35	.15	—	—
RD98	.50	.15	—	—
RD99	1.00	.15	—	.15
RD100	1.10	.25	—	.15
RD101	1.25	.50	—	.20

Scott #	Mint	Used	Cut C	Perfin
RD102	2.50	.25	—	—
RD103	12.50	5.00	—	.50
RD104	7.50	.20	—	—
RD105	8.50	.25	—	—
RD106	12.50	1.50	—	.25
RD107	22.50	—	—	.25
RD108	25.00	—	—	—
RD109	55.00	—	—	—
RD110	100.00	—	9.00	2.00
RD111	—	—	—	11.00
RD112	—	—	—	15.00
RD113	—	—	—	90.00
RD115	—	—	500.00	—
RD116	—	750.00	—	350.00
RD117	.45	—	—	—
RD118	.30	.25	—	—
RD119	3.00	.80	—	—
RD120	.40	.15	—	.15
RD120a	—	—	—	200.00
RD121	1.00	.15	—	.15
RD122	1.50	.20	—	—
RD123	1.50	.15	—	.15
RD124	3.00	—	—	.15
RD125	3.50	—	—	.15
RD126	11.00	3.50	—	.30
RD127	8.50	.25	—	.20
RD128	11.50	.25	—	.15
RD129	16.00	.75	—	.25
RD130	25.00	12.50	—	—
RD131	17.50	.25	—	.15
RD132	42.00	5.00	—	1.00
RD133	95.00	25.00	—	2.00
RD134	—	—	12.00	8.00
RD135	—	—	—	6.00
RD136	—	—	60.00	40.00
RD137	—	—	—	10.00
RD140	.40	.25	—	—
RD141	.50	.35	—	—
RD142	1.50	.20	—	.15
RD143	.50	.15	—	.15
RD144	.60	.15	—	.15
RD145	1.25	.15	—	.15
RD146	2.50	.25	—	.15
RD147	2.50	.25	—	.15
RD148	2.75	.20	—	.15
RD149	8.00	3.00	1.25	1.00
RD150	6.50	.15	—	—
RD151	8.50	.25	—	.15
RD152	10.00	.90	—	.25
RD153	22.50	—	—	.25
RD154	32.50	.35	—	.25
RD155	40.00	4.00	—	.25
RD156	75.00	27.50	—	—
RD157	—	—	—	17.50
RD158	—	—	—	12.50
RD159	—	—	—	55.00
RD160	—	—	—	10.00
RD161	—	—	—	125.00
RD162	—	—	150.00	100.00
RD163	.60	—	—	—
RD164	.45	.20	—	—
RD165	.60	.25	—	—
RD166	.50	.15	—	.15
RD167	.50	.15	—	—
RD168	.75	.20	—	—
RD169	1.50	.30	—	—
RD170	5.50	—	—	—
RD171	3.00	.20	—	.15
RD172	5.00	—	—	1.50
RD173	4.50	—	—	—
RD174	16.00	.50	—	.15
RD175	12.50	1.00	—	—
RD176	17.50	—	—	.25
RD177	14.00	.90	—	.15
RD178	35.00	—	—	.30
RD179	75.00	—	3.00	3.00
RD180	—	—	—	10.00
RD181	—	—	12.50	10.00
RD182	—	—	—	45.00
RD183	—	—	—	10.00

Scott #	Mint	Used	Cut C	Perfin
RD184	—	—	—	200.00
RD185	—	—	—	175.00
RD186	.15	.15	—	—
RD187	.25	.20	—	—
RD188	.20	.15	—	.15
RD189	.25	.15	—	.15
RD190	.50	.35	—	.15
RD191	.75	.30	—	.15
RD192	1.25	.35	—	.20
RD193	1.75	.20	—	.15
RD194	2.00	.20	—	.15
RD195	3.50	—	.70	.65
RD196	8.50	—	—	.15
RD197	11.00	.35	—	.15
RD198	16.00	—	—	—
RD199	17.50	—	—	—
RD200	13.00	.35	—	.15
RD201	27.50	—	—	.75
RD202	50.00	—	—	1.00
RD203	—	—	—	17.00
RD204	—	16.00	5.00	4.00
RD205	—	100.00	—	17.50
RD206	—	22.50	—	8.00
RD207	—	—	175.00	150.00
RD208	—	—	—	175.00
RD209	.20	.15	—	—
RD210	.25	.15	—	—
RD211	.20	.15	—	—
RD212	.35	.15	—	.15
RD213	.50	.15	—	.15
RD214	1.10	.20	—	.15
RD215	.90	.25	—	—
RD216	1.75	.50	—	—
RD217	2.00	.20	—	.15
RD218	5.00	—	—	—
RD219	4.50	—	—	—
RD220	5.00	.35	—	—
RD221	10.00	—	—	—
RD222	11.00	—	—	—
RD223	14.00	—	—	.20
RD224	35.00	—	—	.20
RD225	55.00	25.00	—	5.00
RD226	—	25.00	—	14.00
RD227	—	—	—	9.00
RD229	—	30.00	—	10.00
RD230	—	150.00	—	75.00
RD231	—	125.00	—	75.00
RD235	.60	—	—	—
RD236	.50	—	—	—
RD237	.40	—	—	—
RD238	.35	—	—	.15
RD239	.50	.35	—	.15
RD240	.75	.40	—	.15
RD241	1.00	—	—	.15
RD242	1.65	—	—	.20
RD243	2.25	.20	—	.15
RD244	10.00	—	—	—
RD245	4.50	—	—	.15
RD246	7.00	—	—	—
RD247	10.00	—	—	—
RD248	21.00	—	—	.80
RD249	14.00	—	—	.20
RD250	30.00	—	—	1.10
RD251	60.00	—	—	—
RD252	—	—	—	7.00
RD254	—	—	30.00	27.50
RD255	—	25.00	12.50	10.00
RD256	—	—	—	75.00
RD257	—	75.00	—	25.00
RD258	—	—	350.00	—
RD260	—	—	50.00	—
RD261	.20	.20	—	—
RD262	.20	—	—	—
RD263	.30	.25	—	—
RD264	.25	.25	—	.15
RD265	.30	.25	—	.15
RD266	1.00	.35	—	.15
RD267	1.00	.30	—	.15
RD268	1.25	—	—	.20
RD269	2.50	—	—	.15
RD270	8.00	—	—	2.00
RD271	5.00	—	—	.15
RD272	8.50	.50	—	.15
RD273	10.00	—	—	1.00
RD274	12.50	—	—	2.00
RD275	15.00	—	—	.20
RD276	30.00	—	—	.60
RD277	60.00	16.00	—	3.75
RD278	—	35.00	—	—

Scott #	Mint	Used	Cut C	Perfin
RD279	—	35.00	11.00	—
RD280	—	—	—	15.00
RD281	—	15.00	6.00	5.00
RD282	—	190.00	—	40.00
RD283	—	90.00	35.00	25.00
RD284	—	—	175.00	—
RD285	—	—	175.00	—
RD286	—	—	50.00	—
RD287	.30	.30	—	—
RD288	.30	.30	—	—
RD289	.40	.35	—	—
RD290	.40	—	—	.15
RD291	.60	.30	—	—
RD292	1.25	.35	—	.15
RD293	1.65	—	—	—
RD294	3.25	—	—	.15
RD295	3.00	—	—	.15
RD296	7.50	—	—	—
RD297	5.00	—	—	—
RD298	9.00	.70	—	.15
RD299	20.00	—	—	—
RD300	17.50	—	—	1.50
RD301	22.50	—	—	.20
RD302	35.00	—	—	—
RD303	80.00	15.00	—	4.00
RD304	—	—	12.00	7.00
RD305	—	50.00	—	10.00
RD306	—	125.00	—	20.00
RD307	—	50.00	20.00	14.00
RD308	—	200.00	75.00	50.00
RD309	—	80.00	40.00	27.50
RD310	—	—	400.00	—
RD311	—	—	375.00	275.00
RD312	—	—	25.00	—
RD313	.35	.30	—	—
RD314	.35	.30	—	—
RD315	.35	.20	—	—
RD316	.40	.30	—	.15
RD317	1.25	.30	—	—
RD318	1.60	—	—	—
RD319	2.75	—	—	—
RD320	3.25	—	—	.20
RD321	4.50	—	—	—
RD322	6.00	—	—	—
RD323	5.00	—	—	.15
RD324	10.00	—	—	.15
RD325	17.00	—	—	—
RD326	25.00	—	—	—
RD327	22.50	—	—	.25
RD328	50.00	—	—	1.00
RD329	70.00	—	—	5.00
RD330	—	40.00	—	—
RD331	—	—	—	22.50
RD332	—	100.00	40.00	35.00
RD333	—	35.00	20.00	10.00
RD334	—	150.00	95.00	75.00
RD335	—	75.00	27.50	22.50
RD336	—	—	600.00	—
RD337	—	—	350.00	—
RD338	—	—	50.00	—
RD339	.55	—	—	—
RD340	.55	.30	—	—
RD341	.65	—	—	—
RD342	.65	.30	—	—
RD343	.85	.30	—	.15
RD344	2.25	—	—	—
RD345	3.00	—	—	—
RD346	4.50	—	—	—
RD347	5.00	—	—	—
RD348	9.00	—	—	—
RD349	11.50	—	—	—
RD350	12.50	—	—	—
RD351	20.00	—	—	—
RD352	25.00	—	—	—
RD353	27.50	—	—	—
RD354	57.50	—	—	—
RD355	90.00	—	—	—
RD357	—	—	22.50	—
RD359	—	45.00	—	—
RD361	—	70.00	—	—
RD364	—	—	50.00	—
RD365	20.00	—	—	—
RD366	15.00	—	—	—
RD367	325.00	—	—	—
RD368	450.00	—	—	—
RD369	45.00	—	—	—
RD371	1750.00	—	—	—
RD372	3250.00	—	—	—