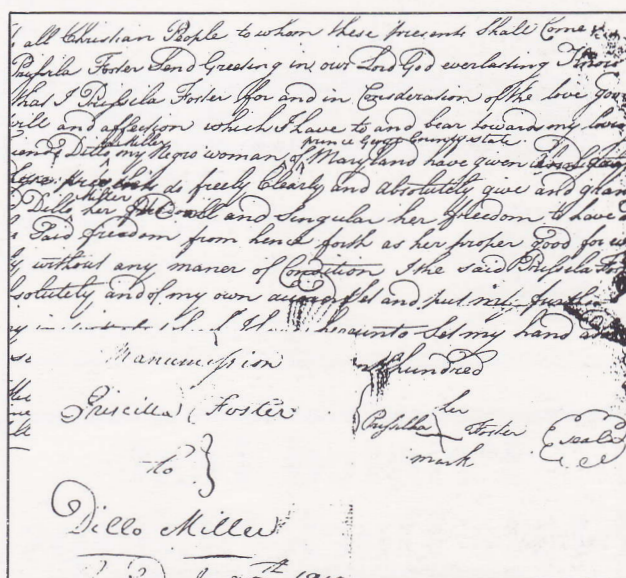


The American Revenuer

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Slavery, a part of U.S. history many ignore or would like to forget. Documents on Stamped Revenue paper give insights into its practice. More, inside, page 27.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

FEBRUARY, 1991

Volume 45, Number 2
Whole Number 432

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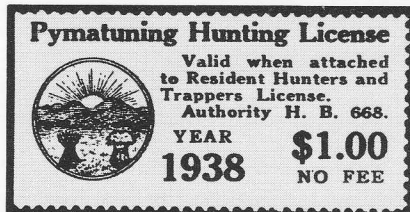
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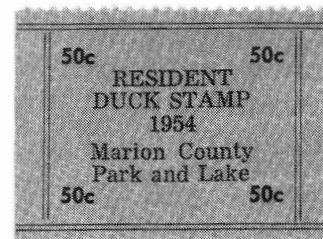
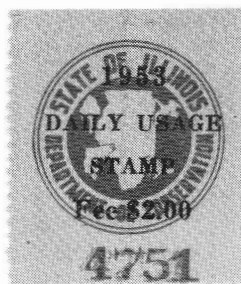
From our October 14 sale:



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

Michael E. Aldrich
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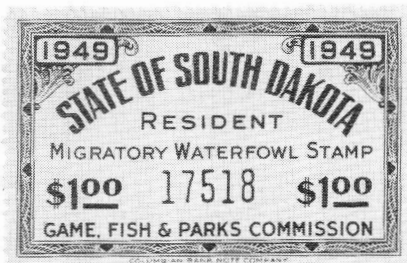


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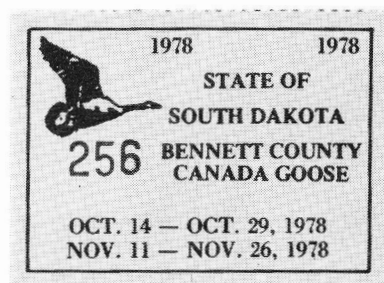
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<input type="checkbox"/> SEPT. 1975 - Zone _____ \$5 1975 <input type="checkbox"/> OCT. State of N. Dak. NR. Waterfowl Stamp <input type="checkbox"/> NOV. NON-TRANSFERABLE <input type="checkbox"/> DEC. N. Dak. Game & Fish Dept.															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

The American Revenuer

The Journal of International Fiscal Philately

Volume 45, Number 2

February 1991

Whole Number 432

The Editor Notes...

...that Barry Porter (107 Southburn Drive, Hendersonville, TN 37075) recently purchased more South Dakota fishing material than he can presently use. For as long as the supply lasts, he will send any ARA member sending a #10 self-addressed stamped envelope one free set of either the 1987, 1988 or 1989 resident and senior fishing stamps on license.

...that E. S. J. van Dam (Box 300, Bridgenorth, ON K0L 1H0 Canada) has available his latest 16 page Canada revenue pricelist. Included are Canada and Provinces revenues, telephone and telegraph franks, duck and hunting stamps, and POW franks. Their newest ReveNews #75 is also available offering revenue lots, collections, and Canadian ducks, rare revenues, the 1991 revenue catalog and Canadian revenue album. One dollar cash or mint postage to help

with postage would be appreciated; a \$5 discount coupon towards the first purchase will be included.

...that on April 11 Greg Manning Auctions, Inc. (115 Main Road, Montville, NJ 07045) will auction the Joyce revenue proofs. This sale will also include the Clarence Brazer collection of postal card and stationery proofs and essays that were purchased intact by Morton Dean Joyce and which probably included many of the revenue proofs that became part of the Joyce collection. Included are First, Second and Third issues and many private die proprietary plate proofs in large multiples. On March 15-16 Manning will offer an additional eight intact collections of revenue proofs from the Joyce collection. Catalogs are \$6 for both sales or \$3 for either one to cover postage.

1991 Convention

Hotel, ARA Breakfast, Covers

The 1991 ARA Convention will be in conjunction with Philatelic Show '91 in Boxborough, Massachusetts. As mentioned before, rooms at the show hotel, the Boxborough Host Hotel, are \$65 per night, single or double, plus a 9.7% room tax. Due to the short time available, those wishing to attend should telephone the hotel immediately for reservations. Their number is 508-263-8701 or 800-253-6296 or by FAX 508-263-0518.

The ARA will be hosting a breakfast, Saturday, May 4, at 8:30 AM in the hotel. Cost will not exceed \$10; advance reservations requested by calling ARA Vice President Eric Jackson (215-926-6200 or by FAX 215-926-0120). Every one attending the breakfast will receive a special ARA Convention cover and a door prize will be drawn.

Saturday night Philatelic Show '91 will have their
(Convention—continued on page 31)

THE AMERICAN REVENUER

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Aspects of Slavery on Embossed Revenue Stamped Paper

by Jack Golden, ARA

When American independence was declared in 1776, there were 2.5 million people in the United States. At the first census in 1790, there were 3.9 million people of which 697,000 were slaves. By 1800, the United States had expanded to sixteen states and the Northwest Territory, which would later become Ohio, Indiana, Illinois, Michigan and Wisconsin. That census showed a population of 5.3 million which included 893,000 slaves. Although included in the census, slaves were legally considered property not

people. With the enactment of the Revenue Act of 1798, effective July 1, 1798, slaves that were inventoried, leased, released, hired, used as collateral, bought or sold required a tax stamp on the appropriate document.

In order for estates to be probated, a complete inventory and evaluation of property and a fifty cent revenue stamp on the document was required. Figure 1 is an estate inventory from South Carolina with a 50 cent embossed stamp (RM206) listing slaves and their monetary value.

last and true inventory of the estate of Robert Anderson Deceased as follows

19 Head of Cattle	91 50
4 Osmous & cows & pigs	60 50
2 Cow hides	2 31
2 plows 4 25	7 25
2 axes 1 19 - 1 axe 1 onathack 3 25	4 44
1 frow 31 cents & horse 72 5	72 51
1 Horse 60 50 - 1 span 25 cents	60 75
1 pot 2 25 - 1 oven & Tencille 1 19	3 44
1 Coon 3 11 - 1 Cafe 8 75 cents	4 60
1 Shillet 3 75 cents & Djeses 25 cents	6 25
1 Table 1 25 - 50 bushels Corn 28 0 75	29 12
50 bushels Corn 28 0 75 - 50 bushels Corn 28 0 75	46 11 40
Corn 4 41 Tobacco 116	12 11 41
Limes & fokes 1 13 75 - fother 1	2 11 37
1 Cotten 1 - 2 wogges 1 150	2 11 50
1 plow 1 - 1 Bitch 2 11 50	1 11 50
1 fow 12 cents 1 2 11 50 - 1 fow 75 cents	2 11 50
1 cow 19 cents 1 Side of leather 2 - 1 Side of leather 1 50	3
1 Side of leather 1 50 - 1 Side of leather 1 0 75	3
2 Side of leather 4 11 25 - 2 barrels 31 cents	4
1 Barrel 1 - 2 Tubs 50 cents 6 plates 3 75 cents	4
3 plates 12 50 cents 6 plates 1 11 25 cents 1 11 25	4
1 cup & saucer 6 25 cents 1 Book 1 11 25 - 2 books 1 11 50	4
1 Living wheel 3 11 50 - 1 melling wheel 3 11 50	4
1 melling wheel 1 11 25 - 2 fowes of birds 3 11 25	4
3 fowes of birds 50 cents 1 11 25 - 1 11 25	4
1 Shift 1 11 25 - 1 Shawl 50 cents	4
2 Tubs 44 cents 1 Bed 6 11 25 - 1 auger 50 cents	4
1 Drawing knife 3 75 cents 1 auger 25 cents	4
1 fow of stiles 3 11 25 - 1 11 25	4
1 Ball 31 cents & Cucumbers 25 cents	4
1 fow of harnes 50 cents 1 Shift 1	4

Sum over

amount bought over

1 1/2 negro man	55 11 0
1 Negro girl	22 21 0
1 Negro woman	16 11 0
1 1/2	16 11 0

Sworn to the 7th Jan 1799
In open Court by Eliza Anderson Adm
10th State
Eliza Anderson Adm

Figure 1. An estate inventory from South Carolina; slaves and their worth are listed (left and above).

Figure 2. (Below) A 1799 estate inventory from New Jersey listing a slave "named Jude, sickly" and valued at £0.0.0.

A true and proper inventory of all and singular the goods Chattels rights and Credits Wares and Merchandises as well as moveable and immoveable of Elizabeth Cook late of Bergen County in the County of Somerset deceased
Witnessed by the Subscribers the twenty third day of December
in the year of our Lord 1799

1 Silver tankard	3 15 0
1 Small T.	2 5 0
1 Covered Wagon, a large elbow Chair	6 6 0
1 yard one round black walnut stand	2 0 0
1 Silver pepper box	2 0 0
Household and kitchen furniture	30 12 0
1 negro wench named Jude, sickly	0 0 0
6 Shells at Calb Brooks	3 6 0
Amount of Appraisement	40 4 0

The Boston Evening-Post. No. 1128.

Monday, April 11. 1757.

To the VIRGINIA - CENTINEL, No. XIX.

S I R,

IN the present State of Things, the Art of War is an useful and important Acquisition. The Properties of Soldiers is

A Negro Male Child to be given away. Enquire of the Printer.

Just Published by them. But yet, it must be owned, this Honor carries in it something very mortifying to human Nature. The Excellence

Hands. A Thousand Swords are dividing this Atom Earth among a Thousand Lords; and yet, strange! they cannot agree after all. What exasperated Pride! what burning Resentment! what sullen Enmity! what inveterate Rancor! what Barbarities and Tortures, and eager Thirst for Blood! what public authorized Murders!—Murders, I say; for if the Man who privately takes away his Neighbour's Life unjustly, be guilty of Murder, certainly, they who commence an unjust War, and thus take away the Lives of Thousands unjustly, perhaps at a Blow, are still more deeply guilty of Murder.

Figure 3. The Boston Evening-Post of April 11, 1757, carried the offer (inset) of "A Negro Male Child to be given away" on its back page.

Although most of the slaves were located in the South, there were also slaves in the northern states. Slaves toiled as domestics in New York and were occasionally sent off as presents, "as were two slaves belonging to the Governor of New Hampshire who shipped them to England in the 1770s as a gift." An estate inventory from New Jersey dated December 23, 1799, with a 50 cent embossing (RM141) is shown in Figure 2. Note that the property (slave) was listed as sickly and therefore had a value of £0.0.0.

Property, of course, could be given away. Figure 3 shows the banner from the *Boston Evening Post*. The paper has a half-penny imprint (RM1) which was required by the Massachusetts Revenue Act of January 8, 1755. The section shown is from the back page and reads, "A Negro Male Child to be given away. Enquire of the Printer."

Slaves were often leased or hired out for a period of time for money and with certain stipulations. An example is a Virginia document with a 10 cent embossing (RM241) shown in Figure 4.

The Second Federal Issue (March 1, 1801-June 30, 1802) also called for a fifty cent revenue stamp in order for the estate inventory to be probated. A document bearing RM265a dated August 26, 1801, and filed at the Montgomery September Court 1801 lists slaves and their value (Figure 5). Note that although each slave has a value the last slave listed is "a cripple" and line the unfortunate in Figure 2 above was considered as having no worth.

RM102, a 50 cent Maryland embossing, appears on a document for the loan of "Three hundred and fifty pounds Speacia." The collateral for the loan consists of four named male and five named female slaves "together with all their increase." The "named prop-

£10.-
On demand Promise to pay to Mr Sarah
£10. ten pounds being for the hire of a slave girl
named Sarah ending the first of April next and to give
the said girl in Customary clothing. Given under
my hand and seal the day and year above written
Teste
M. Wilson.
W. J. Randall Seal

Figure 4. An agreement hiring the "Girl named Sarah" for 11 months for the sum of £10.

Amount Brought Over	63/ 35
4 old bags 134 1 Sept 17	1 51
1 broad Tray 34	34
1 Negro man named Jim	300. 00
1 ditto Boy named Tom	300. 00
1 ditto do named Tonia	120. 00
1 ditto do named Joe	100. 00
1 female negro child named Eliza	
together with its mother Jude	283 33
1 negro Boy named Frank a	
cripple of no value	
Amount Total	\$ 1736 53

Figure 5. An inventory listing "1 negro Boy named Frank a Cripple, of no value—."

I & J. C. unto the said Thomas, Linsdale and
 Walter Clageto all the following property
 to wit one Negro man named Stephen
 supposed to be Twenty three years old one
 Negro Man named Henry about forty five
 years old one Negro man named Nace
 about thirty five years old one Negro Lad
 named Charles about fifteen years old
 one Negro Woman named Nancy about thirty
 one years old one Negro Woman named
 Charity about thirty years old one Negro
 Woman named Hannah about twenty five years
 old one Negro Woman named Milly about twenty
 five years old and one Negro Woman named
 Gusty about sixteen years old to gether
 with all their increase to have and to
 hold the above named Property to the said Thomas

Figure 6. A portion of a document for the loan of £350 listing four male and five female slaves as collateral. The "named property was to be held by the lender unless the loan and interest were repaid withing 12 months.

This I do hereby certify to all whom it may
 concern that for the consideration of
 Ninety pound Lawful Money of the State
 of Kentucky in hand paid on account
 to paid that I have sold and sold a Negro woman
 Mary to Benjamin Street of the St.
 before P. to keep or sell as he shall see
 fit as witness my hand & seal this Eight
 Day of March in the year one thousand seven
 hundred and Ninety nine - 1799
 Just
 Joseph Taylor

Figure 7. A 1799 bill of sale from Kentucky for the sale of a Negro woman for £90.

erty" to belong to the lenders unless the loan with interest was paid within twelve months of the signing. (Figure 6)

The sale of property (slaves) required a revenue stamp on a bill of sale in an amount appropriate to the sale price. Figure 7, a bill of sale of a Negro woman for £90, carries a Kentucky 25 cent embossed stamp (RM87).

Maryland later passed a revenue act (March 10, 1845, in effect from May 10, 1845, to March 10, 1856) which also required a revenue embossing on a bill of sale. Figure 8, RM375 has a \$1 embossing on a bill of sale. The document is of particular interest because of several items. One, it is the sale of a Negro girl of ten to be a "slave for life." Two, although the bill of sale was recorded in May 1853, it was refiled July 8, 1862, and then examined October 20, 1863, and "ordered to be recorded anew."

Here was a slave sale which was recorded after the Emancipation Proclamation was issued on January 1, 1863. How was it possible that slavery still existed at that date? The reason for this was possibly as follows: the North-South struggle was very much undecided. The tide did not flow in the North's favor until after the Battle of Gettysburg in July 1863. Lincoln did not want to offend the border states of Maryland, Delaware, Kentucky, West Virginia and Missouri, and have more defections to the South.

Know all Men by these Presents, That *I, William J. Cole* of *Baltimore County* and State of Maryland, for and in consideration of the sum of *Three hundred and forty Dollars* lawful money of the United States, in hand paid by *Francis Amanda Barker, wife of Andrew Jackson Barker of said County and State* at or before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged: HAVE granted, bargained and sold, and by these presents DO grant, bargain and sell, unto the said *Francis Amanda Barker* her Executors, Administrators and Assigns, *one negro girl called Ema aged about ten years (being the same heretofore purchased by the said Cole from Thomas M. Mann) the said negro girl being a slave for life*

Figure 8. A bill of sale for "one negro girl called Ema aged about ten years...being a slave for life." It was recorded in May 1853, refiled in 1862 and examined in 1863 and "ordered to be recorded anew." (above and right)

Missouri sent 39 regiments to fight in the siege of Vicksburg; 17 to the Confederacy and 22 to the Union. Therefore, the Proclamation declared that only slaves within any state "in rebellion against the United States shall be, the, thenceforward, and forever free."

The last document (Figure 9) is truly remarkable in that it is an Act of Manumission (granting freedom to a slave). It has a ten cent Maryland embossing (RM98). The wording in the document tells it all. "Prissila Foster in Consideration of the love and affection which I have to and bear towards my loving friend Dillo Miller my Negro woman...have given do freely Clearly and Absolutely give and grant...her freedom to have and to hold her said freedom from hence forth." Dated, May 17, 1800. In addition, because the slave was property, "Deed for Dillo Miller" was written on the document and it was recorded in the Land Records of Prince George's County, Maryland, June 5, 1800. Prissilla Foster signed with an "X."

Additional RMs relating to slavery are probably in the hands of collectors. It would be interesting to see what other aspects of slavery show up.

Special thanks to Admiral W. V. Combs and Henry Fisher for the reproduction and use of several documents.

*Filed 8th day
of July 1862
Geo H. Cannon*

*Examined this 20th
day of October 1863
ordered to be recorded
anew*

*As I Given
In Presence
Avery Thoms
Commissioners of Records*

*Recorded and indexed in Lib. H. M. No. 1
Vol. 2054 one of the Chattel Rec
ds of Baltimore County of 1863
per Geo. H. Cannon*

*Bill of sale
from
William J. Cole
to
Francis Amanda Barker*

*Received to be recorded on
the 11th of May 1853
It on that day recorded in Lib.
H. M. No. 1 folio 203 & one
of the Chattel Records of Baltimore
County and it is now per
H. M. Lippincott*

Paid 75c

References

- Bureau of Census, U. S. Department of Commerce. *Historical Statistics of the United States, Colonial Times to 1970, Bicentennial Edition.*
- Sheer, G. *Redcoats and Rebels, The Revolution Through British Eyes.* World Publishing Co., 1990.
- Ward, Burns and Burns. *The Civil War.* Alfred A. Knopf, 1990.

To all Christian People to whom these presents shall come
 Prissila Foster send Greeting in our Lord God everlasting Amen
 That I Prissila Foster for and in Consideration of the love good
 will and affection which I have to and bear towards my loving
 Friend Dillo my Negro woman of Maryland have given absolutely
 to the said Dillo her full will and singular her freedom to have
 to hold her said freedom from hence forth as her proper good forever
 absolutely without any manner of Condition I the said Prissila Foster
 have absolutely and of my own accord and put my full
 Testimony in witness whereof I have hereunto set my hand and
 Seal the seventeenth Day of May Eighteen hundred
 the word Miller interlined in the fifth line
 the word Prissila Foster interlined in the fifth line
 the word Miller interlined in the seventh line

Prissila Foster
 Seal

Figure 9. A Deed of Manumission for "my loving friend Dillo Miller my Negro woman" given by Prissila Foster in 1800. This deed was recorded in the Clerks Office of Prince Georges County, Maryland, as would any land transaction.

Manumission
 Prissila Foster
 to }
 Dillo Miller
 Received June 5th 1800
 into the Clerks Office of
 Prince Georges County to be
 recorded and same
 day was Recorded in
 Liber I Book No. 8
 page 138 & 139 one of
 the Land Records of said
 County examined by
 John R Mayrader

Convention—continued from page 26

banquet following the close of the show. The cost will be approximately \$30. Door prizes and show awards will be given.

In addition to the show cover which was designed by Burt Pringle, the designer of the 1966 stamp for the 50th Anniversary of the Migratory Bird Treaty, Peter Pierce has designed a Massachusetts Duck Stamp cover. Licensed by the Massachusetts Fish & Game Division, these covers will carry the Massachusetts duck stamp and be canceled with the special show cancel. The cost of these will be \$2 plus the face value of the MA duck stamp. Mail orders must include a stamped addressed envelope. If the stamp designer is able to attend she will autograph the covers at no additional charge.

In addition to the show's dealer bourse, the U.S. Fish and Wildlife Service and the Massachusetts Fish and Game Division will have booths with stamps and "other goodies" available.

Show hours will be Noon to 9 PM on Friday, May 3, 10 AM to 5 PM Saturday and 10 AM to 4 PM on Sunday. Admission is \$2.50 per day or \$5.00 for all three days. Your admission ticket is also a drawing entry. Prizes include revenue material and a daily cash drawing.

What Did These Commissioners Do?

the U. S. Loan Commission

by W. H. Waggoner, ARA

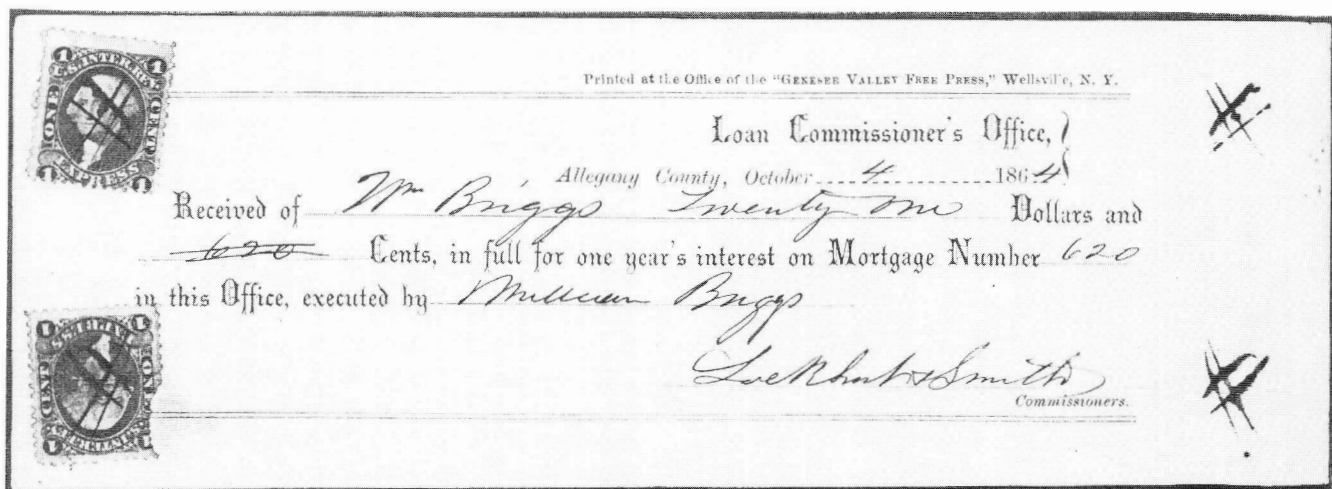
The collecting of cancellations is an active subdivision of general philately, engaged in by collectors of all kinds of stamps. Although the claim is made without benefit of supportive numbers, those particularly interested in fiscal issues will tell you that the cancellations on revenue stamps come in a greater assortment of styles and types than do those on postage stamps. Be that as it may, it is certainly true that there can be considerable satisfaction derived from identifying a previously-unknown cancellation. Collectors with an historical bent, like myself, are especially gratified if the cancellation originated at an uncommon source, or reflects an unusual usage. The following note deals with a mysterious marking of this sort.

The several stamps that started the whole thing were found together in a dealer's stock many years ago. Since then, additional copies have been found; presently, more than sixty are held. Slightly fewer

than half are the orange 2¢ Bank Check stamp (Scott R6c) of the First Revenue Issue of 1862. The dates on these reflect usage between June 13, 1866, and November 13, 1867. The remaining stamps are all the orange 2¢ U.S. Internal Revenue (Scott R15c), also of the First Issue. Legible dates on these range from May 25, 1866, to November 20, 1868. On two of the cancellations—one on R6 and the other on R15—the figures showing the day's date are inverted and reversed. There is no duplication of dates on the two different stamps.

On all examples, the cancellation is otherwise the same. Handstamped in blue, the complete overprint is circular, 22 mm in diameter, with a concentric inner circle circa 13.5 mm in diameter that encloses the three-line date. Within the annular space, it reads "U.S. LOAN COMMISSIONERS, New York County" in serif type. An enlarged copy of the cancel is shown here.

Some information can be deduced from the cancellation itself, and several assumptions can be made.



A receipt issued by the Loan Commissioner's Office in Allegany County, New York. These receipts were specifically required by the law creating the Loan Commissions.

The cancellation dates, *in toto*, extend over approximately 31 months, beginning at a time following the active conduct of the Civil War but within that period when certain of the stamp duties imposed (13 *Stat.*, 291) by the Act of June 30, 1864, still applied. Considering that only 2¢ revenue stamps are involved, their original use on bank checks or receipts appears to be a reasonable assumption. The bank check tax continued until 1883 while that on receipts was abolished (17 *Stat.*, 256) along with other documentary taxes by the Act of June 6, 1872. Later dates than those already known might, therefore, be found accompanying this cancellation, as might stamps of additional titles and denominations.

Unlike many handstamps, this one is impersonal, despite the built-in reference to people. It also is indefinite; one can only guess at how many commissioners there were. Nonetheless, that body must have known it would have more than a brief existence, else it would not have gone to the expense of acquiring its own adjustable handstamp which, so far as I can determine, was used to cancel all the examples.

The location of the commission's activities, New York County, is identified as the smallest county in New York State. It dates (House Exec. Doc. #300 (22nd/1st), Serial 221) from the original Dutch settlement, and constitutes the present Borough of Manhattan.

The U.S. Loan Commission proved to be a state body charged with the responsibility of handling federal monies. Its existence and functions are best understood by reviewing briefly this country's early banking and monetary policies as well as several actions of the New York Legislature.

The Bank of North America began operations in Philadelphia in 1781. Incorporated by both the Continental Congress and the Pennsylvania legislature, its success led to the establishment of additional private banks in the larger cities. In 1791, Congress created the Bank of the United States and gave it a 20-year charter. Political opposition prevented its renewal in 1811 but, five years later, the Congress chartered a new institution, the second Bank of the United States, also for a 20-year period.

This bank had a stormy history. The constitutionality of its charter was vigorously attacked on the grounds that only the individual states had the power to incorporate a bank. Led by Chief Justice John Marshall, the Supreme Court unanimously upheld the federal government's action, however, while conceding that the authority for such action was implied rather than enumerated. Nonetheless, opposition to a "national bank" was one of the planks in the political platform upon which Andrew Jackson successfully ran for president in 1828 and again in

1832. During its 1831-32 session, Congress voted to renew the second bank's charter, even though it was not to expire for another four years. President Jackson vetoed (*Encyclopaedia Britannica*) that re-charter and, in 1833, ordered the public deposits in that bank withdrawn and distributed among a number of state-chartered institutions. Not surprisingly, the Bank of the United States passed from the scene in 1836. No bank would again receive a federal charter until the passage (12 *Stat.*, 665; 13 *Stat.*, 99) of the National Bank Act of 1863.

Nearly coincident with the bank's expiration was an event unique in this country's history: the extinguishing of the national debt. In less than five decades, the \$50 million legacy of the Revolution, plus the additional large debt incurred during the War of 1812, had been paid off. And still the burgeoning nation's revenue surpluses continued to grow. Early in 1836, the Senate asked Secretary of the Treasury Levi Woodbury about the current balance in the Treasury, and was told (Senate Report #220 (24th/1st), Serial 281) that the figure approached \$28 million. Asked then about the whereabouts of the "public moneys," Secretary Woodbury submitted a report (Senate Report #225 (24th/1st), Serial 281) showing the balance in each of some 40 banks located throughout the country.

On June 23, 1836, the Congress passed (5 *Stat.*, 52) "An Act to regulate the deposits of the public money." Section 13 of that act ordered that any surplus in the Treasury (anything over \$5 million as of January 1, 1837) was "to be deposited with such of the several states, in proportion to their respective representation...[in the Congress]...as shall...[be willing]...to receive the same on the terms hereinafter specified...." Five years later, most of this act was repealed (5 *Stat.*, 439), but the money already deposited with the states was not recalled. The amounts actually dispersed totaled \$28.1 million, held in 1839 as deposits in 89 banks representing 29 states (Senate Report #14 (26th/1st), Serial 355).

The largest share, over \$4 million, had been transferred to New York State where it had been distributed among 17 banks, most of them in New York City. Formal acceptance of their state's share of the U.S. Treasury's excess funds had been voted (New York Laws, Chapter 2, 1837) by the state legislature, January 10, 1837. Three months later, that body passed a lengthy bill (New York Laws, Chapter 150, 1837) detailing the disposition of those "certain moneys belonging to the United States, deposited with the State of New York for safe keeping."

Pertinent to the present inquiry was the requirement that these funds be apportioned among the counties (57 of them in 1837) according to population,

"for the purpose of being loaned therein." Other sections required the governor to appoint two reputable residents of each county to be the *commissioners* in charge of loaning the money which could be advanced only for mortgages on improved lands in the same county. These mortgages were for periods not to exceed five years, charged 7% interest payable annually, and could involve only sums between \$200 and \$2000 per transaction (except in New York City where the limits were \$500 and \$5000). Failure by the borrower to meet the repayment schedule would result in foreclosure, seizure and public sale of the property involved. Section 27 noted that "for every sum paid to them, they [the commissioners] shall give...a receipt." See Figure 2.

All interest, less allowed expenses, was to be paid into the state treasury once a year by the commissioners. In 1838, the legislators budgeted (New York Laws, Chapter 237, 1838) the income expected to come from the "United States Deposit Fund" by allocating more than \$200,000 to specific educational funds and institutions. Over half was to go "to the support of common schools," but several colleges also benefited.

Income from the fund actually exceeded expectations. In the first few years of the program, the many U.S. Loan Commissions (one per county and the state had some sixty counties) were quite successful in underwriting mortgages. At the same time, allocations to the school fund exceeded expenditures and a surplus developed. Consequently, the 63rd Legislature authorized (New York Laws, Chapter 294, 1840) the State Comptroller to invest any surplus capital in the school fund in bonds and mortgages, "such loans to be made by the commissioners of loans." Five years later, the situation had changed drastically. Although the

United States Deposit Fund continued to generate money, the entire school fund apparently had been dissipated.

The Constitutional Convention of 1846 debated the question of public school financing at length and eventually adopted a revised Article IX dealing with education (New York State Constitutional Convention Committee Report, 1938, vol. VI, p. 2). Section 1 of the new article provided, among other things, that "...the sum of twenty five thousand dollars of the revenues of the United States deposit fund shall each year be appropriated to and made part of the capital of the said common school fund." In the 1938 New York State Constitution (New York State Constitution Annotated, 1938, vol. I, p. 167), this section is retained without change as Section 3. On April 18, 1940, Governor Herbert Lehman approved (New York Laws, Chapter 593, 1940) what was known as the "State Finance Law." Sections 74-79 of Article VI dealt with the United States Deposit Fund and included several references to the "loan commissioners." Thirty years later, on May 8, 1970, these sections were repealed (New York Laws, Chapter 506, 1970).

Presumably, a record of the original deposit (still subject to recall by the United States Treasury) is carried on the account books of New York State since that was one of the conditions of the 1836 federal law. The author has been unable to document the fate of the many U.S. Loan Commissions but the necessary paperwork—like additional examples of their cancellations—are sure to surface someday.

References

Anonymous. "New York City," *Encyclopaedia Britannica*, Encyclopaedia Britannica, Inc., Chicago, 1955, vol. 16, pp. 375-391.

Secretary's Report—continued from page 40

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Extraneous Perfs on Document

by Michael Mahler, ARA

The preceding article in this series featured two 1863 documents bearing a 50¢ Foreign Exchange and a 25¢ Bond pair, each imperforate except for a single row of perforations angling from bottom to top of the stamp(s). These were evidently not extraneous perforations, but almost certainly resulted from botched attempts at normal vertical perforation. In this they can be distinguished from the "crazy" interior perforations sometimes seen on Civil War revenues, if we define the latter to be extraneous perforations that cross the interior of the stamp.

In an attempt to shed more light on the validity of these "crazy" perforations, I searched my records for documents bearing stamps with extraneous perforations, and found the 23 pieces summarized in the accompanying table. Others can no doubt make additions to this list.

The main conclusion emerging from this compilation is that, with one exception, all these extraneous perforations are in fact double perforations. Their locations are about evenly divided between top and/or bottom (twelve examples), and left and/or right (ten examples). Physical examination shows that usually



Figure 1. An apparent combination of double and triple perforations on 1864 Iowa court document. See text for details.

an extraneous row of perforations lies quite close to the original row (although it is impossible to tell which is which), with both rows usually lying within the selvage, or nearly so (e.g. Figures 1 and 4). It is natural to hypothesize that in these cases the sheets were perforated the second time simply through carelessness. In two cases extra perforations run only part way along the length or width of a stamp, suggesting that an unnecessary second pass through the perforating machines was detected and stopped before completion.

In two other cases, though, the two rows of double perforations are about 3mm apart, with one situated normally and the other lying well within the interior

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David W Wilkerson 2999, 2755 Tailboard Way, Martinez, GA 30907

Lawrence L Winum 1970, 1017 Route 52, Walden, NY 12586

Richard C Witt 1278, 204 Dombey Drive, Pittsburgh, PA 15237

Steven Zeff 4224, 62 Burkhardt Lane, Harrington Park, NJ 07640

Membership Summary

Previous membership total	1465
Applications for membership	10
Application for reinstatement	1
Dropped	-1
Deceased	-1
Resigned	-11
Current membership total	1461

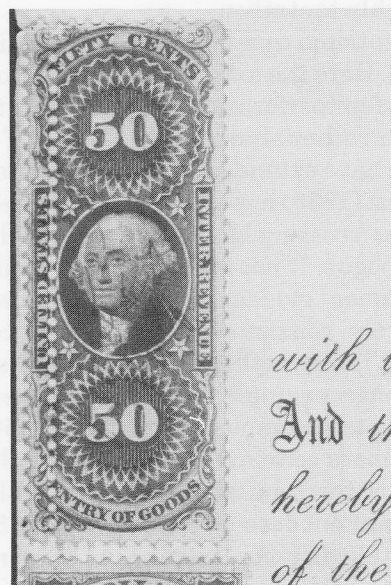


Figure 2. 50¢ Entry of Goods on deed from Horse Heads, NY. The normal perforations are a full 3mm from those in the interior. Were they added as a corrective?

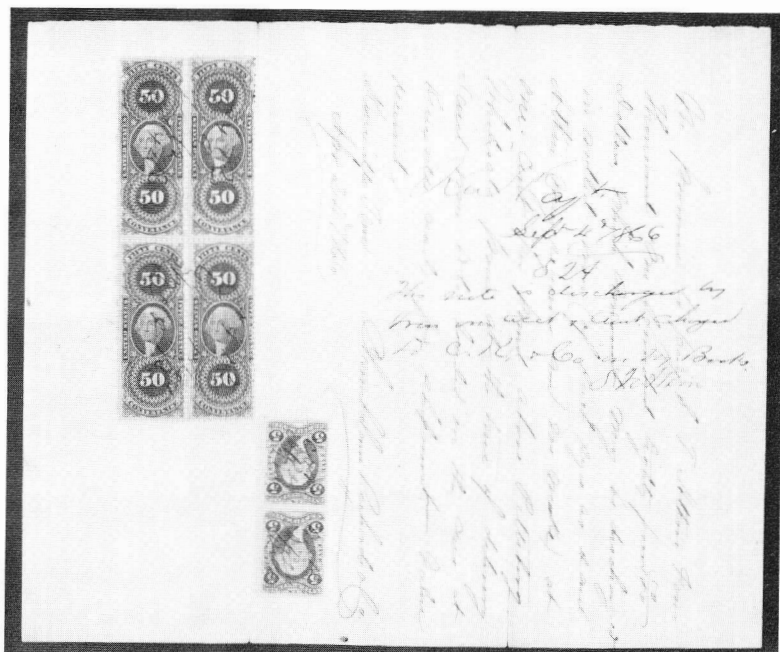


Figure 3A. 50¢ Conveyance block of four on Tennessee promissory note. The top left stamp has four diagonal perforations at top left.



Figure 3B. Close view of extraneous diagonal perforations on the document shown in Figure 3A.

of the stamp (e.g., Figure 2). In these cases it is at least possible that the normally placed perforations were done on an intentional second pass, as a corrective measure. On the other hand, one can also find stamps with perforations shifted 3mm or so into the interior, which lack normally placed double perforations, so any speculation about “corrective” double perforations is highly tentative.

The exceptional case alluded to above is illustrated in Figure 3. Here the extraneous perforations are not double, but four perforations running from the top left corner, at a rather sharp angle, so that if continued they would have extended well into the interior of the stamp. Brett (1990) hypothesized that all extraneous perforations crossing the interior of Civil War revenues are bogus. If not for this exceptional example, the on-document evidence presented here would have been entirely consistent with Brett’s conjecture. However, it is a hypothesis that can be disproved by a single counter example, and while the one presented here may not be completely persuasive, it suggests that other more convincing examples might exist.

Several of the tabulated cases of double perforations on document deserve comment. The \$50 U.S.I.R. shows that legitimate extraneous perforations do occur on the high denomination stamps (Figure 4). The 10¢ Inland Exchange stamps shown in Figure 1 appear at first glance to be a strip of five exhibiting both double and *triple* perforations. In fact, I naively

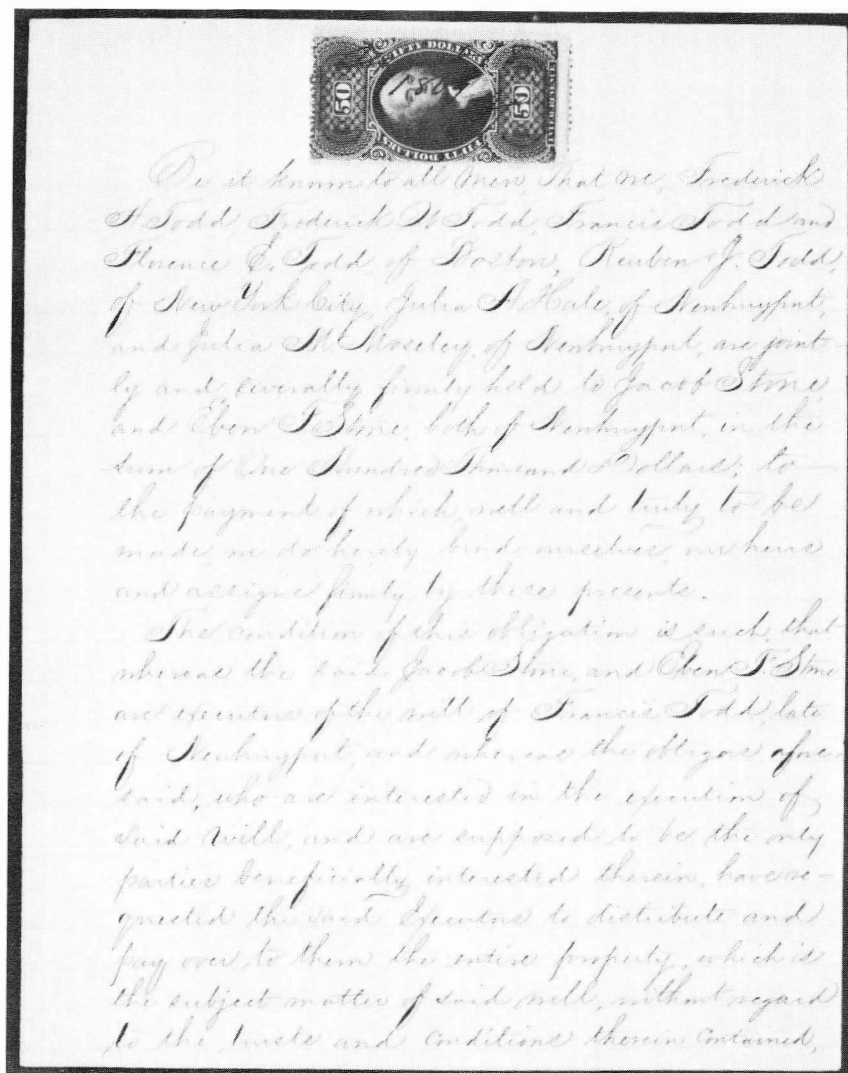
accepted it as such for years before giving some thought to just how such a combination could have occurred, and taking a closer look. The stamps are in fact two pairs and a single, with the right side of the middle pair and the left side of the single both having double perforations, and affixed to the document in almost perfect alignment so as to give the impression of a continuous strip with triple perforations.

The Nevada piece provides great local color. Late 1868 and early 1869 saw a frenzied rush to the newly discovered silver regions of the White Pine district in eastern Nevada (Patera, 1988). This was the first major mining rush after the Civil War, and brought some 16,000 souls to Treasure Hill, a remote peak of over 9,000 feet. The least inhospitable portion of this barren region became the site of Hamilton, modestly named by the surveyor after himself. It quickly became the major town of the district. As a result of the boom, a new county, White Pine, was carved out of Lander County, effective April 1, 1869. This deed, dated just a day before, thus refers to “Hamilton, Lander County,” making it a fine White Pine County forerunner. Even more interesting is the fact that the party of the first part was one “Delia Hight (a femme sole),” who sold a lot of 25 by 100 feet on Main Street in Hamilton for \$400 gold coin at the height of the boom. As in all Western mining camps during their early days, only a tiny fraction of the White Piners

(Text continues on page 38)

Documents Bearing Civil War Revenues with Extraneous Perforations

Stamp(s)	Location of Perfs	Date	Document	Origin
R15c	L & R	11/22/1866	Sight draft, Quincy Mining Co.	Quincy Mine, Lake Superior (Mich.)
R15c	T & B	7/18/1867	Check, First National Bank	Cooperstown, NY
R15c block of 8	L & R	9/30/1869	Note (stamps on back)	Rockport, NY
R15c	L & R	5/7/1870	Check, Thomaston National Bank	Thomaston, Maine
R25c	T	11/17/1863	Certified statement of J.P.	Delaware Cty., Ohio
R33c	T	6/25/1866	Note	Cohoes, NY
R36c two horiz. pairs & single	L & R	4/25/1864	Petition at law (Original Process)	Jones Cty., Iowa
R46c	L & R	8/20/1867	Entry for consumption	Rouse's Point, NY
R54c block of 4	4 diag. perfs TL of TL stamp only	4/24/1866	Note (Payable in rolled iron), also bearing R24c pair	Knoxville, Tenn.
R55c	L	7/10/1871	Deed, also bearing R67c	Horse Heads, NY
R58c	L & R	3/30/1869	Deed, also bearing Nevada 50¢ rouletted	Hamilton, Nevada
R63e	L & R	11/20/1869	Note, M. E. Reeves & Co.	Cincinnati, Ohio
R69c	R	7/5/1870	Note	Columbus, Ohio
R88c	2 perfs RB	3/26/1870	Deed, also bearing two R55c	Norfolk, Virginia
R101c	B	8/18/1869	Bond for \$100,000	Newburyport, Mass.
R112	T & B	9/12/1872	Deed, also bearing normal R112	Chittenden, Vermont
R135	4 perfs BR	1/3/1872	Third of exchange, Brown Bros., also bearing two R40c	Philadelphia
R144	B	8/24/1872	Six notes of John Griswold & Co., also bearing: R120 pair (x3); R120 Pair & R112; R120 pair & R111 pair; R120, 112, 110 & 109	Troy, NY
Notations: T, B, L, R: Top, Bottom, left, right.				



were women, most of those camp followers. The odds are that Delia Hight earned her town lot in Hamilton by plying the world's oldest profession. The White Pine boom was short-lived; by the end of 1870 most of its inhabitants had moved on, by 1880 it was well on its way to being deserted, and for many years only ruins have remained.

References

Brett, G. W. Some Aberrant 19th Century U.S. Revenue Stamp Perforations. *The American Revenuer*, 1990 September; 44:163-172.

Mahler, M. Diagonal Perfs on Document. *The American Revenuer* 1991 January; 45:16-17.

Patera, A. H. *The Rush to White Pine*.

Figure 4. \$50 U.S.I.R. with double perforations, on 1869 bond for \$100,000.

The Check Collector—Feb. 1991

The February 1991 issue of *The Check Collector* contains a number of articles of interest to collectors of U.S. bank checks. *The Check Collector* is published quarterly by the American Society of Check Collectors. Dues in the society are \$10 per years; information can be obtained from Charles Kemp, Secretary,

Box 71892, Madison Heights, MI 48071.

"Flea market purchase leads to detective work," by Fred Angus, tells the history of the Plattsburgh (New York) and Montreal Railroad and their first locomotives. This story is the result of interest created by finding two bills of sale for locomotives (one with a bank draft attached) at a flea market.

Other articles look at Emerson and Buckingham, Bankers of Longmont, Colorado, a continuation of designated checks and autographs on checks. Also of major interest is the A.S.C.C. Check Survey, a listing of new discoveries and new types and varieties of checks and check-related items submitted by members of the A.S.C.C. These items are believed to not be previously listed or described in detail in print. The items described in this listing are all on revenue stamped paper and are from Colorado. The check survey in an on-going project of the A.S.C.C. and additional listings will appear in future issues.

ISRAEL

Judaica, Revenues, Gaza Military Sets, Railways, Iraq 1949 Postal Tax, Ovpt. "AID PALESTINE" Scott RA1 to RA6 complete, scarce set, MNH Cat. \$370.00 at only \$74.00, Cat. 250 pages \$24.00.

Dahlia Jacobs, (Mrs.)

Box 11470

Tel Aviv 61113, Israel

Typical Errors on 1941-44 Occupation Issues of Serbia and Banat

by Miodrag Mrdja, ARA

In the period of occupation of Yugoslavia during the Second World War, a lot of revenue stamps were issued in Serbia and Banat. From a philatelic point of view, these issues are successfully treated and systematized in the *Erler-Norton Catalog of the Adhesive Revenue Stamps of Germany VIII—German Occupation Issues* of 1983. The catalog, among other things, deals with 200 various stamps of Serbia and Banat, which were in regular use within the occupied territories.

The Erler listing is quite satisfactory for the general collector of these occupation issues. However, with respect for that listing and for the benefit of philatelists, I am reporting the results of further study and new discoveries about the typical errors found on these stamps.

Serbia—Beograd Province



Variety S_1



Variety S_3



Variety S_2

It has been found that on the surcharged stamps of 1943 issued for the province of Beograd (Erler 8 and 9) there are three typical variations in the position of the "5 DINARA" overprint. These are as follows: (S_1) a horizontal inverted overprint; (S_2) a horizontally displaced overprint; and, (S_3) a vertical overprint. The inverted overprint is listed by Erler.

It is characteristic that the mentioned errors can be found on all the stamps in the sheet containing 100 stamps.

The overprint is not accurately centered so that smaller displacements take place in all directions. These happen very frequently and are not to be considered as errors.

Banat



Variety B_1



Variety B_2

In the first issue of Banat revenues of 1944 two typical errors were noticed on the following stamps: Erler 1—the 0,25 dinar violet stamp exists imperforate. Singles and pairs have been found (B_1). Erler 8—the 20 Dinar blue stamp can be found printed in reverse (B_2).

The printing for this entire issue of Banat (Erler 1-9) stamps is of very poor quality resulting in many color variations and minor errors in printing and perforating.

In the course of investigating these stamps up to now, the majority of the errors have been found on mint stamps.

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.

John R Baier 4837, 613 4th St SW, Waseca, MN 56093, by Secretary. Worldwide, esp GB 1880-1940 and ex-GB cols, incl US.

George E Baumann 4844, 3636 Maisonneuve Ave, Windsor, ON N9E 1Z2, Canada, by Ronald E Leshner. United States, US-M&M, Canada.

Paul Bento 4846, 187 Hayden Rowe, Hopkinton, MA 01748, by Secretary. Worldwide.

Rob Eastman 4845, 945 Victoria St, Costa Mesa, CA 92627, by Secretary, United States.

Leo J Gilmartin 4838, Box 830082, San Antonio, TX 78283, by Ronald E Leshner. Telegraphs, United States.

Richard E Kalnins 4839, 39 Sugar Loaf Mountain Rd, Ridgefield, CT 06877, by Richard Friedberg.

Geoffrey T Moser 4840, 27 Benson Terrace, Bridgeport, CT 06606, by Raymond E Peterson, Jr. United States, UK (adhesive and embossed), Australia.

Richard A Pounder 4843, 454 Westchester Ave, Crestwood, NY 10707, by Eric Jackson. United States.

Michael L Prince 4841, 9220 E Telegraph Rd, #112, Downey, CA 90240, by Eric Jackson. US-M&M.

Brian Roberts 4842, 11510 SE 173rd St, Renton, WA 98055, by Secretary. US-States, US-M&M, US-Taxpays, meters, pre-1840.

Highest membership number assigned on this report is 4846.

New Members

Numbers 4812-4828

Application for reinstatement

Dr Gerald L Boarino 4004, 834 Pierce St, Port Townsend, WA 98368, by Kenneth Trettin. Haiti, Dominican Republic.

Dropped (No Forwarding Address)

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Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

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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.

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MAIL AUCTION #60

CLOSING DATE: May 15, 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 (*).

UNITED STATES - Scott Catalogue Numbers

1	PROOFS & ESSAYS R147P4 VF	67.50
2	R148P4 VF	53.50
3	R149P4 VF	53.50
4	Richardson Match Co., 3¢ Essay in dark blue VF, only 250 printed	-----
5	Helmbold's, 6¢ Essay in blue, VF, only 250 printed	-----
6	Helmbold's, 6¢ Essay in green, VF, only 50 printed	-----
7	R1a vertical pair, big margins at top and right, close at left, cuts at bottom	120.00
8	R17c F	110.00
9	R44c on First Nat. Bank of the City of Brooklyn stock certificate, F-VF	-----
10	R154a* VF	10.00
11	R163a* strip of 3, F-VF	7.50+
12	R164p on San Antonio Nat. Bank check, VF	-----
13	R164a* F right sheet margin	30.00
14	R168a* VF	20.00
15	R170r* F-VF	60.00
16	R183* VG-F	75.00
17	R189 VF cut cancel PHOTO	70.00
18	R193 F-VF cut cancel	35.00
19	R194 F-VF cut cancel PHOTO	225.00
20	R228/230 with postal precancels, 27 diff., some faulty	-----
21	R257 F few short perfs	25.00
22	R259 VF few short perfs	35.00
23	R260* F-VF	2.75
24	R303* F	40.00
25	R427* F-VF	12.00
26	R448* F	3.75
27	R485 VF couple short perfs PHOTO	70.00
28	R498* F	3.75
29	R583 F	12.50
30	R683 F PHOTO	60.00
31	R81a on empty wood box for Standard Vegetable Purgative Pills, F-VF	-----
32	R88a F appearance, internal tear, couple small repairs PHOTO	500.00
33	R821p* full sheet of 200, 4 plate # blocks, Fine	-----
34	R827a* F-VF	25.00
35	R828a* VF	30.00
36	R831p* F	15.00
37	R836 or 50 on full box of Incensia Mauve powder, F-VF	-----
38	R865 on empty tin of Dr. Edwards Olive Tablets, F-VF	-----
39	RC2* F	25.00
40	RC3A* VF	35.00
41	RD249* F	10.00
42	RD271* F	3.50
43	RD272* F	6.00
44	RD273 F-VF	2.50
45	RD307 F	45.00
46	RD335 VF cut cancel, crease	27.50
47	RE56 VF	35.00
48	RE59 VF crease	125.00
49	RE197 VF perfin, thin	50.00
50	RG125 F-VF tiny tear	35.00
51	RJ5* F-VF	4.00
52	RJ6* F-VF	4.00
53	RJA59a unwatermarked paper, VF	45.00
54	RK27 F straight edge at top	12.50
55	RL1c F creases & tears	125.00
56	RN-P5* Chicago, Rock Island & Pacific RR agreement, VF	40.00
57	RN-P5 x 2, W2 on Blue Ridge Railroad \$1,000 Mortgage Bond, VF small edge faults, beautiful ABNCo. engraved	135.00

58	RN-U1* stamp redeemed on Chicago & South Western RR stock certificate, VF	35.00
59	RN-U1 Dayton & Michigan RR stock cert, VF	25.00
60	RO2b F thin	60.00
61	RO6d F thins	5.00
62	RO10a* F PHOTO	80.00
63	RO17a F few short perfs	15.00
64	RO23a F-VF minor soiling	5.00
65	RO23b F tear, thin	40.00
66	RO25b F stain PHOTO	110.00
67	RO29a F thin	25.00
68	RO30b VG tiny abrasion in bottom margin	50.00
69	RO33c VF thin spot PHOTO	110.00
70	RO37b* F PHOTO	80.00
71	RO38b F thin	90.00
72	RO44a F clipped perfs at top	50.00
73	RO60a F few clipped perfs PHOTO	175.00
74	RO61b* VF thin PHOTO	50.00
75	RO68a F-VF thin, short perf PHOTO	100.00
76	RO72d VG-F thin, corner crease PHOTO	55.00
77	RO73a F	25.00
78	RO77a thin, pinhole	45.00
79	RO80c F PHOTO	60.00
80	RO84a VG-F few short perfs	50.00
81	RO86c F-VF small thin & stain PHOTO	90.00
82	RO89b F creases, thins, tear	35.00
83	RO90a VF small tear PHOTO	75.00
84	RO94d F creases, thin	60.00
85	RO100b F thin	50.00
86	RO102a F thin, short perfs	110.00
87	RO118a F-VF tears	90.00
88	RO124d* F PHOTO	45.00
89	RO126d F thin	30.00
90	RO141b F	20.00
91	RO142b VG	30.00
92	RO143a F thin & small tear	30.00
93	RO147 VF	55.00
94	RO159b* VF PHOTO	55.00
95	RO160a F	6.00
96	RO161c F-VF small thin	4.00
97	RO165b faulty spacefiller	350.00
98	RO168b F thin	8.00
99	RO178a F thin, short perfs	45.00
100	RO179d F-VF thin, stain	40.00
101	RO182a F thin, short perf PHOTO	70.00
102	RO186a F-VF thin, short perf PHOTO	90.00
103	RS10d VF light crease PHOTO	375.00
104	RS14d VF crease PHOTO	60.00
105	RS16a F small sealed tear, crease PHOTO	60.00
106	RS25a F-VF thin, few short perfs	5.00
107	RS29c F thin PHOTO	110.00
108	RS31a F perf faults at upper left PHOTO	200.00
109	RS31c F PHOTO	275.00
110	RS34b faulty spacefiller	100.00
111	RS36a F stains PHOTO	170.00
112	RS37a F appearance, faulty	85.00
113	RS37b F	35.00
114	RS39a VG-F	6.00
115	RS40b F faulty	7.00
116	RS41a F thin, few missing perfs PHOTO	175.00
117	RS43a F thins, tear, pulled perfs PHOTO	150.00
118	RS48d F small thin & abrasion PHOTO	70.00
119	RS49b F small tear PHOTO	75.00
120	RS54b F-VF PHOTO	65.00
121	RS59a F faulty	12.00
122	RS61d F sealed tear PHOTO	75.00
123	RS65a VG creases	60.00
124	RS79b F-VF small tear	50.00
125	RS83a VG perf faults	30.00
126	RS87c F-VF light soiling	25.00
127	RS88b F pinhole, stain	15.00
128	RS93d VG-F small stain, thin PHOTO	100.00
129	RS95c F short perfs, stain	17.50

130	RS100b F PHOTO	150.00
131	RS102b F thin	22.50
132	RS103d VG-F thin, short perfs	12.00
133	RS106b F pulled perf, stain PHOTO	200.00
134	RS110c VF PHOTO	100.00
135	RS110d F-VF soiled	85.00
136	RS112a F top margin repaired and drawn in, PHOTO	200.00
137	RS115a F thin	27.50
138	RS117c VF thins PHOTO	60.00
139	RS121d F pulled perf, thin	15.00
140	RS122d F perf faults	10.00
141	RS123b F-VF PHOTO	80.00
142	RS129b F PHOTO	80.00
143	RS129c VF PHOTO	110.00
144	RS129d F tear	65.00
145	RS132b F stain, small thin	30.00
146	RS132c F thins PHOTO	65.00
147	RS134a VG-F small stain	75.00
148	RS137d F wrinkles PHOTO	120.00
149	RS147c F-VF pinhole, tiny tear at right PH	150.00
150	RS149c F-VF thin & stain	65.00
151	RS150c F-VF creases	8.50
152	RS155c F thin, short perfs	22.50
153	RS157c VG-F small stain, few short perfs	75.00
154	RS159d F thin, sealed tears, stain on back PHOTO	110.00
155	RS165b F pulled perf, light stain PHOTO	140.00
156	RS170c F thins, short perfs	10.00
157	RS174c F pulled perf PHOTO	125.00
158	RS174d F-VF thin	10.00
159	RS174jd F upper left corner repaired PHOTO	150.00
160	RS179c F-VF thin, creases PHOTO	250.00
161	RS182b F-VF small tear, stain PHOTO	125.00
162	RS184d VF light soiling, few short perfs	22.50
163	RS185a F thin, sealed tear	17.50
164	RS203b VF PHOTO	1,000.00
165	RS205b F PHOTO	95.00
166	RS207d F-VF light soiling, tiny thin spot	17.50
167	RS209c F thins PHOTO	85.00
168	RS212c F light soiling, corner crease	100.00
169	RS215b VF thins PHOTO	70.00
170	RS240b F	50.00
171	RS253e F creases, small tears	60.00
172	RS262c F thin spot	25.00
173	RS264c VF crease, tiny nick in right margin PHOTO	200.00
174	RS265d VF thin PHOTO	250.00
175	RS266b VF usual staining	30.00
176	RS266e VF light stain, pinholes PHOTO	150.00
177	RS267a F creases, pinhole PHOTO	100.00
178	RS270b F PHOTO	60.00
179	RS274c F-VF thin	20.00
180	RS277b F light stain	3.50
181	RT7d F-VF tiny thin	8.00
182	RT11b VF tiny thin PHOTO	65.00
183	RT15b F thins, small tear, nicks in top marg	75.00
184	RT15d F-VF thins, small tears	75.00
185	RT25a F thin, stain	60.00
186	RT27b F small thin	15.00
187	RT28c F thin spot PHOTO	75.00
188	RT32c F PHOTO	100.00
189	RV17* VF straight edge at top	12.50
190	RV19* VF no gum	25.00
191	RY2a F-VF, CV \$1,350 mint, unpriced used PH	-----
192	LOCK SEAL Priester 70A, Series V, complete sheet of 54 with plate #4532 and printers initials, VF crease	108.00+

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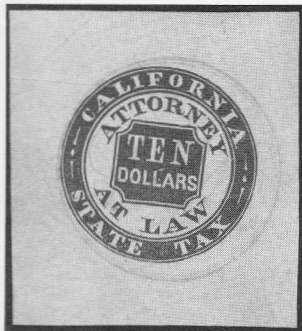
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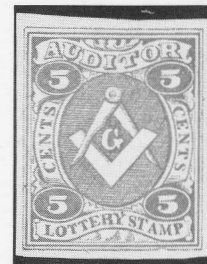
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