

The American Revenuer

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Last listed by Scott
in 1919, RS164 on laid paper is again in the Specialized
Catalogue. Why was it removed and then returned,
more inside, page 78.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

APRIL 1991

Volume 45, Number 4
Whole Number 434

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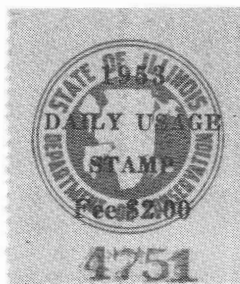
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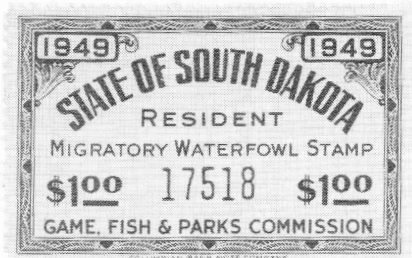


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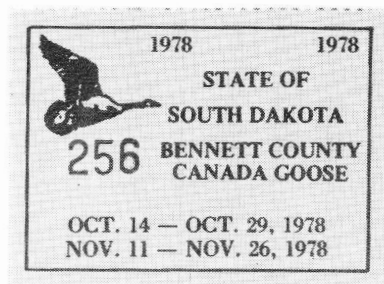
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<input type="checkbox"/> SEPT. 1975 - Zone _____ \$5 1975 <input type="checkbox"/> OCT. State of N. Dak. NR. Waterfowl Stamp <input type="checkbox"/> NOV. NON-TRANSFERABLE <input type="checkbox"/> DEC. N. Dak. Game & Fish Dept.															
1	2	3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

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The American Revenuer

The Journal of International Fiscal Philately

Volume 45, Number 4

April 1991

Whole Number 434

How RF29a was found

by Herman Herst, Jr, ARA

It was Thomas Jefferson who more than two centuries ago put a price on our tradition of liberty. The price is eternal vigilance.

In our great hobby, eternal vigilance also has its rewards. Since we never know when philatelic lightning in the form of good fortune is likely to strike, we must always be eternally vigilant to recognize it when it does.

Some of my most memorable finds have been made when least expected, and I have made some substantial finds in my more than a half century chasing down rare stamps.

While studying the realizations in a recent auction sale of revenue stamps, I happened to see that a rare playing card stamp, Scott RF29a, which Scott lists at \$150.00, was being offered. The blue playing card of 1940 is an old friend of mine. Were it not for my discovering it in the early 1940s, it probably would not be in the current Specialized catalog.

When I lived in New York City, visiting friends used to tell me that I was the best unofficial guide to Gotham that the metropolis had ever had. Having spent a few years working as a runner in Wall Street before philately beckoned, there was good reason for it. The streets of early New York, laid out by the Dutch before the British captured New Amsterdam, fascinated me, as did the ones that the British built.



RF29a (Lot 3354,
Daniel F. Kelleher Co.
Sale 589—Morton
Dean Joyce collection)

New York's early history is incredible. Wass Street was named after the wall the Dutch erected to keep out raiding Indians at night; in Trinity cemetery Alexander Hamilton and Robert Fulton lie close enough to each other almost to touch. William Street was once called "Pie Woman's Lane" and is the street where Edgar Allan Poe lived when he wrote "The Raven."

After my visiting friends had seen Lower New York, we would then go to Times Square. The trip was always made at night, since traffic permitted and brief stops could be made to see Chinatown and the old City Hall. (City Hall, built in 1804, has marble on three sides, but the back wall is cheap sandstone. The architect explained that City Hall was so far from the growing city that no one would ever live north of it so the substitution would not be noticed.)

In Times Square we would visit a novelty shop so that my friends (usually from my home town of
(RF29a—continued on page 76)

THE AMERICAN REVENUER

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or 515-756-3680. FAX 515-756-3352.

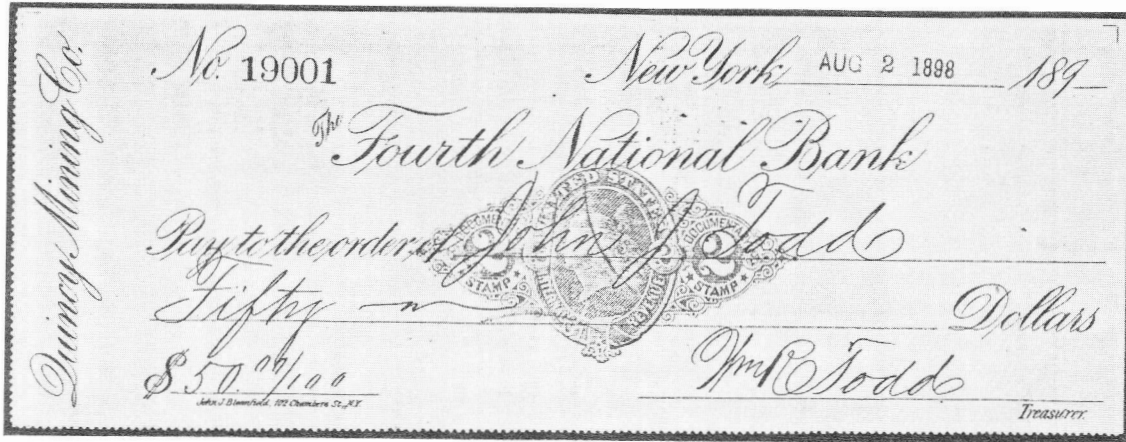
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Direct inquiries regarding advertising rates, availability and publication schedules to the Editor.

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1991 by The American Revenue Association.

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Earliest Dates Updated



The earliest reported example of the orange Type X stamped paper design, used on a New York bank check dated August 2, 1898.

by Bob Patetta, ARA

In the nearly twenty years since the appearance of *A Handbook For United States Revenue Stamped Paper* by Einstein, Kingsley and De Kay, few discoveries have come to light regarding the earliest known dates.

Plenty of material has surfaced and many finds reported, but I have the feeling that a number of early dates have gone unpublished. Einstein continued to report whatever was brought to his attention, but it seems that not much emphasis has been given to this aspect of the study of RNs.

This article is, therefore, accompanied by a table of earliest dates, including attribution of those dates. The vast majority of dates are those published in the *Handbook* and in subsequent "RN Update" articles, but several previously unpublished dates also appear. Please bear in mind that some of the dates that appeared in the handbook are spurious, based in some cases on erroneous information, misread dates or hearsay.

Among the most notable of the previously unpublished dates are those contributed by Ed Lipson, including the date for RN-K1 blue. This is a color that was de-listed, but Ed does indeed have a pale blue variety of the K imprint. One could possibly call it a shade of gray, but it sure looks blue to me.

Ron Leshner has also contributed some early dates, for the 54 and 57 bank A-type tapeworms, one of which he believes to be a first day usage.

My own contribution to this body of knowledge occurs in the listing for RN-X7. I have several items dated earlier than the *Handbook's* 9/13/98 listing, the earliest of which is illustrated here. This is a check of the Quincy Mining Co., drawn on the Fourth National Bank of New York City, printed black on buff by John J. Bloomfield of New York. It is dated August 2, 1898, more than a month earlier than the *Handbook's* earliest, and a month after the first day of taxation, July 1.

I do not know if any stamped paper was available by July 1, or by what date it was available, but research into the pages of *Mekeel's Weekly Stamp News* sheds some light on the subject. I am not certain, but it seems safe to assume that the dates of publication of *Mekeel's* were a week later than the actual appearance of the periodical, much like today's philatelic weeklies.

In the issue dated July 7, 1898, in the "Chicago Notes" column by C. E. Severn, the following item appeared:

"A Chicago firm of printers has been licensed by the government to imprint revenue stamps on bank checks and drafts. The company states that it will devote the whole of its large manufacturing plant to the work of printing stamps on commercial paper and that it will make all effort to make deliveries July 1st. P. F. Pettibone & Co. are the licensees for the Chicago district."

The following week, Mr. Severn's column states:

"The *Record* says: 'Pettibone & Co., who have the contract for imprinting all bank checks with the stamps, will begin work this morning on 6,700,000 checks. Seventy-five plates have arrived from Washington, and fifteen presses will be kept busy until all orders are filled.'"

It is impossible to say exactly when "this morning" took place, but it seems safe to assume that it could not have been too much prior to July 1. Different circumstances may have occurred in other cities, but I cannot imagine why plates would have been shipped earlier to printing firms in New York or San Francisco than to Chicago.

Two items of interest appeared in the July 28 issue, the first an editorial. Bear in mind that *Mekeel's*, despite the fact that its business office was located in St. Louis, was edited by C. E. Severn and S. B. Hopkins in Chicago. The editorial declared: "The stamped checks are out. One variety has been seen and it is suggestive of one of the varieties that was used years ago." It then went on to describe the new imprints.

Later in the same issue Severn pointed out under his byline: "The first of the new stamped checks were seen during the latter part of last week. It is said that the Continental National Bank of this city was the first to distribute stamped checks among its clients."

Severn made a correction the next week, when he stated in his "Chicago Notes" column: "In one of the notes last week, the statement was made that the Continental National Bank of this city was probably the first institution to supply its clients with stamped checks; it was intended to say Commercial National Bank, instead of Continental."

Much of the philatelic literature of the time, including *Mekeel's*, was filled with gossip, humor and, unfortunately, inaccuracies. Severn's columns were no exception. One must be thankful, however, that he was a revenue collector and a stamped paper aficionado, for he seems to be the only journalist to have chronicled its appearance at the time.

I have searched through a number of other philatelic periodicals published at that time, including the *Philatelic Monthly and World* of Philadelphia; the *New York Philatelist*; the *Perforator* of Fredericksburg, Maryland; the *Virginia Philatelist*; the *Eastern Philatelist* of Newmarket, New Hampshire; the *Philatelic West* of Superior, Nebraska; the *American Journal of Philately* and the *American Philatelist*.

The only other mention of stamped paper published prior to October 1898 is found in the *Weekly Philatelic Era*, published in Portland, Maine. The August 20 editorials included the following item:

"Several correspondents have favored us with samples of the new 2¢ Documentary revenue stamp

printed upon checks. They are in very light brown ink and resemble somewhat in design the old obsolete ones. The stamps we admired most were on checks sent us in remittance—although we only got 'a passing glance' at them."

My conclusion is that Severn was probably on top of things when he noticed the appearance of stamped paper, and that an earliest date of around July 14 should be possible.

As to the accompanying list, I have included here listings for all shades and varieties known to exist (and a few of which I am not too sure). There are a number of items with no early date reported, either in the *Handbook* or any other source. Some are known only unused. I have listed those as such. Others—minor shade varieties, for example—have never been studied. I have included these in order to invite response, but I realize that I may need to delete them later. The listing "n/a" in the date column indicates that the information was not available to me at the time of publication. Any date submitted in these cases will automatically become the "earliest." The same holds true for items listed only as unused.

I have also revised Einstein's numbering, with some exceptions, in order to correspond with current catalog listings. All dates can be attributed to the *Handbook*, unless otherwise indicated.

Should anyone have an earlier example than listed here, please send a photocopy to me at the following address: Bob Patetta, Box 640, Cuyahoga Falls, OH 44222-0640. I expect to publish updates as they arrive, and a revised list at a later date.

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- Einstein, J. S., T. C. Kingsley and W. R. De Kay. *A Handbook for United States Revenue Stamped*

Revenue Stamped Paper

Earliest Known Uses

Type	Description	Date	Source			
A1	black	12/15/65		B20a	both sides	5/15/67
A-a	both sides	11/16/65		B20b	both sides, 1 inv	unused
A2	orange	1/10/66	Lipson	B23	2 lines	6/4/67
A-a	on back	n. r.		B24	oct tablet \$100	10/8/69
A3	blue	n. r.			c/d	12/20/69
A4	yellow	3/23/66		C1	orange	4/20/70
A5	red	n. r.		C1ro	red orange	n/a
A8	purple	12/2/65		C1yo	yellow orange	n/a
A9	green	4/30/66		C1s	salmon	n/a
A10	tapeworm+56	?/65		C1bo	brown orange	n/a
A10a	+53	11/1/65	Lesher	C1a	vert. inscription	n/a
A10b	+54	?/66		C2	brown	8/9/70
A10d	+57	1/16/67	Lesher	C2a	buff	5/25/70
B1	orange	1/3/65	Lesher	C5	pale red	4/25/70
B1yo	yellow orange	n/a		C5r	red	n/a
B1do	dark orange	n/a		C5a	pink	n/a
B1a	both sides	11/20/66		C6	yellow	8/6/70
B1b	double imprint	unused		C8	green	unused
B1c	on back	1/22/68	Update, 7-8/81	C9	at lower right	6/24/70
B1d	w/10 c French h/s	unused		C11	brown, at left	7/11/71
B2	black	4/30/66		C13	orange, at left	8/16/70
B2s	slate	1/17/67	Update, 7-8/84	C15	at lower right	unused
B3	blue	4/13/66		C16	at lower left	6/22/70
	stock certificate	10/10/65	Handbook p. 27	C17	1 line base	4/26/70
B3lb	light blue	n/a		C19	2 tabs l&r	5/4/70
B4	brown	5/24/66		C19a	both sides	5/3/70
B5	bronze	5/30/66		C21	3 part band	1/7/70
B6	green	5/10/66		C21y	yellow	n/a
B7	yellow	11/27/67		C21a	inverted	11/22/71
B10	red	8/3/65		C21b	w/2¢ r-o NV	10/3/71
B10pr	pale red	n/a		C21c	on back	1/6/72
B11	purple	6/19/67	Update, 10/82	C22	brown	11/27/71
B13	violet	4/9/66		C22a	on back	1/17/72
B13a	violet brown	5/16/67				Castenholz, TAR, 2/85
B16	rect tablet	6/11/70		C23	red	10/7/71
B16a	w/2¢ orange NV	5/2/70		C26	\$100	9/22/71
B17	oct tablet	8/14/68		C27	vert. at left	10/4/70
B17a	tablet invert	11/11/69		D1	orange	3/18/72
B17b	w/2¢ o-red NV	3/15/67		D1a	double imprint	n/a
B17c	w/2¢ green NV	9/3/69		D1b	on back	6/15/77*
B17d	w/2¢ d-v NV	n/a		D1c	invert	12/1/73
B20	oct tablet	10/1/67				Update, 11-12/ 83
				D2	yellow	9/30/73

Paper. The American Revenue Association. 1979.
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D3	brown	1/15/73		L1	blue	10/24/75	
D3lb	light brown	n/a		L1t	turquoise	5/31/75	Castenholz, TAR, 2/85
D3a	buff	1/12/74					
D5	red	12/31/72		L3	gray	9/30/74	
D7	good only	3/6/72		L3pg	pale gray	n/a	
D7a	on back	10/29/72		L4	green	5/23/75	
D8	at lower right	6/28/73		L4lg	light green	n/a	
D9	at lower left	4/18/72		L5	orange	9/28/74	
E2	brown	12/5/72	Castenholz	L6	olive	7/3/73**	
E4	orange	12/11/71		L6po	pale olive	n/a	
E4a	double imprint	n/a		L10	red	9/24/74	
E4bd	broken die	n/a		L10a	violet red	2/?/75	
E5	2 line below	1/23/72		L13	brown	1/17/76	
E7	above & below	3/14/72		M1	yellow	7/23/75	Update, 1/79
F1	orange	7/9/75		M2	orange	1/14/74	
F2	yellow	2/9/76		M2a	on back, invert	12/1/75	
F2a	invert	n/a		M3	green	10/21/74	
G1	orange	3/28/74		M4	gray	2/2/74	
	voucher	12/26/76	Update, 11-12/ 82	N3	orange	11/4/73	
G1a	on back	10/22/77		N3a	on back	12/29/74	
G1b	redeemed	9/21/83	Patetta	N3b	invert	7/1/75	Castenholz, TAR, 2/85
G1ab	on back rdm	n/a					
G2	yellow	10/24/76		N4	light brown	7/23/72**	
G3	Graphic Co.	4/8/76	Update, 11-12/ 82	O2	orange	12/18/75	
H3	orange	11/19/67		P2	brown	7/1/71	
H3a	invert	12/30/67		P4	yellow	5/21/71	
H3b	double imprint	12/18/67		P5	orange	5/27/68	
H3c	good when used	11/26/69		P6	red	10/5/65	
H3d	upwd at left	7/16/69		Q1	orange	1/72	
H3e	1 line horz	4/22/68		Q1a	redeemed	12/5/74	
H3f	gd fr bank check	2/8/72		Q1bo	brown orange		
H5	left & right orange	unused		Q2	brown	1/13/74	
I1	bank check	4/12/67	Update, 3/82	R2	red	5/29/67	
I2	USIR	5/25/67	Update, 5/85	R3	orange	4/29/67	
J4	orange	2/19/72	Update, 11-12/ 82	R6	good when	5/25/69	
J4po	pale orange	n/a		R6a	redeemed	n/a	
J4do	deep orange	n/a		R7	w/o tablet	n/a	
J4a	double imprint	8/21/73		S1	orange	1/2/71	Smith, USS, 4/ 74
J4b	vert light r-o	3/8/73	Update, 2/84	S2	motto	7/2/72	
J5	red	5/7/72		T1	black	unused	
J9	curved below	6/30/76*		T2	green	5/67	
J11	bckgrnd shaded	2/9/72	Update, 3/82	T3	red	4/2/66	
K1	blue	1/11/77	Lipson	T3a	redeemed	1872	
K2	gold?	8/24/74		T4	orange	7/20/67	
K4	gray	3/31/74		T4a	redeemed	1872	
K4pg	pale gray	n/a		T4lo	light orange	n/a	
K5	brown	9/3/75		T4bo	borwn orange	n/a	
K6	orange	10/10/72**		T6	premium \$50	10/19/67	
K8	red	3/31/75	Lipson	T6a	redeemed	1872	
K8a	red violet	8/7/75	Patetta	T7	w/o tablet	n/a	
K11	olive	10/28/74	Update, 7-8/84	T8	inscribed \$1000	8/27/69	
K11po	pale olive	n/a		U1	orange	1/15/72	
				U1a	redeemed	11/29/73	

U1b	clause horiz	unused	Update, 7-8/81
U2	brown	4/2/66	
U2a	redeemed	1872	
U3	\$50 lower right	c.s.	
U4	lower left, yellow	2/8/67	
U4a	redeemed	n/a	
U5	red	n/a	
U5a	redeemed	n/a	
U6	orange	n/a	
U6a	redeemed	n/a	
U6b	double clause	n/a	
U7	at base, brown	10/26/71	
U9	orange	c.s.	
V1	green	See P1	
V2	brown	7/1/71	
V2a	redeemed	n/a	
V4	orange	10/1/69	
V4do	deep orange	n/a	
V5	red	c.s.	
V5a	redeemed	n/a	
V6	\$5000 orange	n/a	
V6a	redeemed	n/a	
V6b	double clause	n/a	
V9	red	n/a	
V10	w/o tablet	n/a	
W2	orange	6/15/68	
W2a	redeemed	n/a	
W4	light brown	7/1/69	

X1	1¢ rose	n/a	
X1dr	dark red	n/a	
X4	1¢ orange	1900?	
X4a	Pullman ticket	n/a	
X4b	on back	n/a	
X5	1¢ green	1900	
X5a	parlor ticket	3/23/01	
X5b	Pullman ticket	n/a	
X6	2¢ yellow	12/3/98	Update, 11-12/82
X6po	pale olive	12/6/98	Update, 11-12/83
X7	orange	8/2/98	Patetta
X7po	pale orange	n/a	
X7a	on back only	4/1/01	
X7c	front & back	n/a	
X7d	vertical	2/4/00	
X7e	double imprint	n/a	
X7f	Pullman ticket	n/a	
X7g	invert	4/16/00	Castenholz, TAR, 2/85
Y1	black	1910	

*Unused example pen dated on back.

**There is some doubt as to the validity of the date.

n.r.=no examples reported (will be removed from next listing)

n/a=no information available

RF29a—continued from page 71

Portland, Oregon, might buy Statues of Liberty and Empire State Buildings to bring back as evidence that they had been to New York. It was in one of these shops that I noticed a quantity of decks of playing cards, all with attractive naked ladies on the back. It was not the backs that attracted me to them, it was the tax stamp on each package which had an imperforate stamp affixed. So crudely cut were the stamps that it was apparent they had been cut one by one with a scissors. I did not recall this stamp coming imperforate and I asked the management if he had many packages. He had about forty. he obligingly dropped the price on each deck from one dollar to seventy-five cents.

As soon as I got home I got out my Scott Specialized and found no listing for design RF8 as an imperforate. Fortunately, or so I thought, each deck had the manufacturer's name on it: The Famous Artists' Studio, in St. Louis. Without telling them why I wanted them, I asked for a price quotation on 100 decks of cards. I was delighted when I was told that I might have that number for only \$40.00. My check

was sent within moments, and in a week or two, the parcel arrived.

I think that anyone can understand my discouragement when I noticed that the stamp on each deck was the common, ordinary RF27, fully perforated. I wrote St. Louis to find out what had happened and they were kind enough to tell me. When they first planned the nude cards, they applied to Washington for the stamps, but they were told that the quantity was not large enough for the Internal Revenue to send them stamps ready for affixing. They received imperforate sheets, which they cut apart by hand, placing one on each deck. When they learned that the cards were successful, they ordered again the quantity needed to get normal stamps.

My Christmas gifts that year were decks of playing cards sporting pictures of nude ladies. Many favorable comments were received, but not from everyone.

It was out of this experience that I learned I had numerous ministers of the gospel on my mailing list who did not use the title "Rev." before their names.

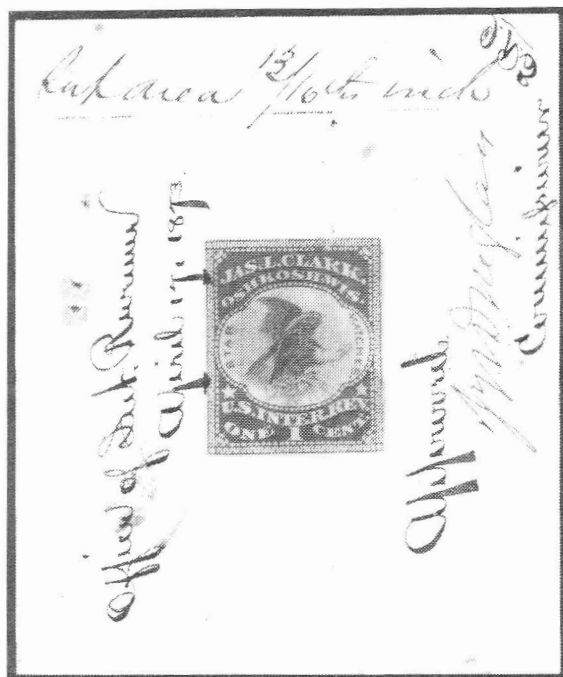
M&M Essay-Proof Handbook

by Andrew Levitt, ARA

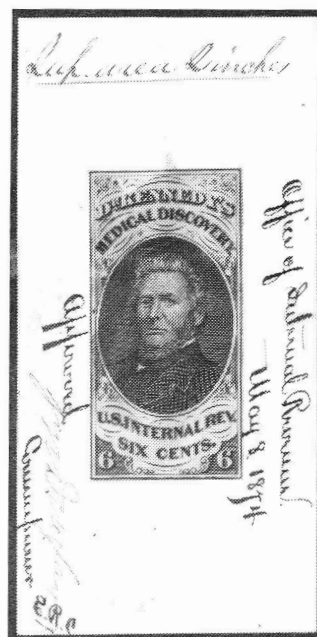
Richard Friedberg and Philip Bansner have been selected by John Boker, President of H. Boker and Co., to prepare a handbook covering the private die proprietary essays and proofs. The work will be based on the Morton Dean Joyce collection of these issues; the Joyce collection was the most extensive ever formed in the field. The handbook will include all collectible areas of Match, Canned Fruit, Medicine, Perfume and Playing Card essays and proofs.

A strong consideration in selecting Richard Friedberg and Philip Bansner to produce the handbook is their extensive previous experience in the revenue essay and proof field. Bansner has handled major collections containing private die proprietary proofs including those of Victor Jorday, Samuel Arlen, Henry Holcombe and Abe Hochman. These collections have been responsible for the majority of the essays and proofs that were accessible to collectors until the Joyce collection became available.

Both Friedberg and Bansner think that the Joyce collection is the most complete collection possible in this field. Many of the companies represented in the Joyce collection have never been available on the open market. Mr. Joyce acquired the complete archives of the Butler and Carpenter Company from Hiram Deats



Die proof of RO62 approved by the Commissioner of Internal Revenue.



Die proof of RS156 approved by the Commissioner of Internal Revenue.

many years ago. Joyce kept this collection intact for more than half a century and it has been unseen by the collecting public.

There are in excess of 5,000 pieces in the Joyce collection. With the sale of this collection the entire field is now available to the researcher whose goal is to show the different companies that produced the proofs originating with the Butler and Carpenter Company, going through the National and American Banknote Companies and finally ending up with the Bureau of Engraving and Printing.

Both Friedberg and Bansner are compiling a census of all known essays and proofs. While the Joyce collection will be used as the basis for the census, they are confident that the other holders of these essays and proofs will cooperate to complete a comprehensive census. They ask that collectors with small or large collections of these proofs contact either Richard Friedberg at 312 Chestnut St., Meadville, PA 16335 or Philip Bansner at Box 2529, West Lawn, PA 19609.

Additionally, Bansner has contacted officials at Scott Publishing Company and will work with them toward the objective of placing catalog listings of the private die proprietary die and plate proofs in future editions of the Scott Specialized Catalog.

The Joyce collection has provided valuable information for this area. Morton Dean Joyce was an outstanding philatelic scholar and compiled detailed and documented research into this field. The Joyce

(Handbook—continued on page 92)

The 1 Cent Littlefield Private Die Medicine Stamp on Laid Paper is Relisted by Scott

by Andrew P. Ferry, ARA

The one cent black Alvah Littlefield private die medicine stamp (Scott RS164, formerly number 5439) was first issued in February 1870. It is common on old paper and on silk paper. The stamp is seen less often on experimental silk and watermarked papers. It was last issued on March 5, 1881. (Toppan *et al*, 1899)

The stamp was first listed as occurring on laid paper in the 1907 Scott catalogue. Its catalogue value was \$50.

In the August 9, 1919, issue of *Mekeel's Weekly Stamp News*, Elliott Perry (using the pseudonym Christopher West) published an article about the various types of paper that had been used in printing private die proprietary stamps. (West, 1919) He remarked that,

"The so-called laid paper common to the early printings of the general issue stamps has been found on the Jaynes and other medicine stamps printed in 1863. ...This paper is identical with the 'laid' paper

found on some values of the postage stamps of the 1861 series.

"The only private die stamp cataloged on laid paper is the 1¢ medicine stamp of Alvah Littlefield. This stamp was first issued in February, 1870—several years after the paper with hair watermark and laid lines was in use—and the copy from which this variety was cataloged has extremely doubtful standing. None of the stamps printed on the laid paper of 1863 are so cataloged. If any laid paper varieties are cataloged it would seem better to list those whose existence can readily be verified rather than an alleged variety that was not even printed within five years of the right time."

Upon reviewing Perry's article it is not possible to tell whether or not he had examined a Littlefield stamp on laid paper personally. He merely said that the copy from which the stamp had been catalogued "...has extremely doubtful standing." (West, 1919)

Perry's article appeared in 1919, and that was also the last year in which Scott listed the stamp on laid



Figure 2a. The 1¢ Littlefield stamp on laid paper, front.



Figure 2b. The 1¢ Littlefield stamp on laid paper in watermark detection fluid; the horizontally laid lines are readily apparent.

		a. Old Paper.	b. Silk Paper.	c. Pink d. Paper	d. Wmkd. Paper
5419	1c blue, Jayne, D. & Son (uncut) α. Blue ruled paper β. Uncut, perf.	20.00	6.00		2.00
5420	2c black, Jayne, D. & Son (uncut)	30.00	6.00		4.00
5421	4c green, Jayne, D. & Son (uncut) α. Uncut, perf.	30.00	6.00	7.50	4.00
5422	1c blue, Jayne, D. & Son (die cut) α. Blue ruled paper β. Perf. and die cut	5 3.00	10	1.50	15
5423	2c black, Jayne, D. & Son (die cut) α. Perf. and die cut	10 3.00	15	1.25	10
5424	4c green, Jayne, D. & Son " " α. Perf. and die cut	10 3.00	15	1.25	10
5425	1c black, Johnson, Holloway & Co.		10		15
5426	2c green, " "		10		10
5427	1c vermilion, Johnson, I. S. & Co.		5	75	5
5428	4c black, Kelly, J. B. & Co.	20.00			
5429	4c blue, Kendall, B. J. & Co.				50
5430	2c green, Kennedy, Dr.	25	5	1.00	5
5431	6c black, " "		10	1.00	10
5432	2c " Kennedy & Co.		5	4.00	15
5433	1c green, " (K & Co.)				5
5434	4c blue, Kerr, Jas. C.	200.00	1.50		50
5435	6c black, " "	8.00			
5436	4c " Lawrence & Martin				50
5437	1c blue, Lee & Osgood	1.00	10		25
5438	4c " Lippmann, J. & Bro.	10.00	10.00		
5439	1c black, Littlefield, Alvah α. Laid Paper	30 50.00	10		50
5440	4c green, Littlefield, Alvah	10.00	4.50		
5441	1c black, Low, Prof.		10	1.50	10
5442	1c " Lyon Mfg. Co.		10	2.50	10
5443	2c " " "		10	2.00	10
5444	4c " McCullough, J.		1.00		1.50
5445	1c " McLean, J. H.	40	10	50	5
5446	1c violet, Manhattan Med. Co.		20		10
5447	2c black, " "			75	10
5448	1c blue, Mansfield & Higbee α. 2c blue (pair imperf. between) β. 4c " (block of four, imperf. between)		1.50 2.00 4.00		
5449	1c blue, Mansfield, S. & Co. α. 2c blue (pair imperf. between) β. 4c " (block of four, imperf. between)		1.50 2.00 2.00	3.00 6.00 8.00	2.00 4.00 6.00
5450	2c blue, Marsden, T. W.	50.00			
5451	4c black, " "	7.00			
5452	2c " Mercado & Scully	50.00			
5453	1c " Merchants Gargling Oil	2.00	10	6.00	10
5454	2c green, " "	3.00	10	6.00	25
5455	3c black, Mette & Kanne				4.00
5456	4c black, Michler's Herb Bitters Co. α. Part perf.				1.00
5457	4c black, Moody Michel & Co.		7.00		
5458	1c vermilion, Moore, C. C.				10
5459	2c black, " "		20	150.00	15
5460	1c " Morehead's Mag. Plaster	80			
5461	4c " Neurodyne	75.00			
5462	4c " N. Y. Pharm. Asso.		10	60	10
5463	6c " Perl, Dr. M. & Co.	12.00			
5464	1c green, Pierce, R. V.		10	2.50	1.00
5465	2c black, " "	1.00	10	50	10
5466	4c " Pieters, Bennett & Co	8.00	50.00		
5467	6c " " "	35.00			
5468	2c " Radway & Co.	35	10	50	10
5469	1c blue, Ransom, D. & Co.	15	10		
5470	2c black, " "	50	15		

paper (Figure 1). The stamp was not listed in the 1920 catalogue or in those of subsequent years, a circumstance that reflects Perry's influence in the field.

But illustrated in Figure 2 is a one cent Alvah Littlefield stamp printed on laid paper. Among the highly experienced dealers specializing in revenue issues who have examined this stamp are Michael Aldrich, Philip Bansner and Eric Jackson. They all agree that not only is the stamp printed on horizontally laid paper, but also that this is a particularly good example of laid paper. As Eric Jackson remarked with regard to Perry's statements about the laid paper having been used in 1863, more than five years before the Littlefield stamp was issued, "You have that, but then here's the stamp!"

The expert committee of The Philatelic Foundation concurs in this view. The certificate received from The Foundation indicates that the committee members "...are of the opinion that it is a genuine RS164a variety on horizontal laid paper with a small thin spot."

In June of 1990 I reviewed this matter with an official of the Scott Publishing Co. When the 1991 *Scott Specialized Catalogue of United States Stamps* was published late in the fall of 1990, the Littlefield stamp on laid paper was relisted.

During the years (1907-1919) that the Littlefield stamp on laid paper was listed in the Scott catalogue, its price remained unchanged at \$50. In the 1919 catalogue this put it at the same level as the Mercado & Seully and the blue Marsden stamps. In the 1919 catalogue the John B. Kelly stamp was priced at \$20, the Lippman (on old paper and on silk paper) was \$10,

Figure 1. In the Scott Catalogue for 1919, the 1¢ Littlefield stamp on laid paper is priced at \$50.

and the Dr. Perl was \$12 (Figure 1). The Kelly, Lippman and Perl stamps are currently priced in the 1991 catalogue at levels that approximate 100 times the value assigned to them in the 1919 catalogue.

The one cent black Alvah Littlefield stamp on laid paper is unpriced in the 1991 Scott catalogue.

(Littlefield—continued on page 92)

The Mysterious "Subject to 2½ per cent Tax" Cancel, and a Possible Explanation

by Michael Mahler, ARA

The 5¢ Agreement illustrated here is canceled by a two-line handstamp sufficiently complete that it can be deduced to read "Subject to 2½ per cent Tax." It was shown to me with the query, "What tax was paid?" One can answer straightaway that there was never a stamp tax of 2½ per cent on any type of document during the Civil War era (Mahler, 1988). How, then, to explain this cancel?

I began by trying to learn what other things *had* been taxed at 2½ per cent. As collectors know well, the taxes paid by the documentary, proprietary and taxpaid stamps of those days were quite extensive. Perhaps not all are aware, though, that the stamp taxes constituted only a relatively small part of an

extremely broad program of internal revenue taxation designed to help finance the Union war effort. In fact, nearly everything imaginable felt the tax collector's pinch. The 1865 *Tax-Payer's Manual* of George S. Boutwell, former Commissioner of Internal Revenue, enumerated the duties as amended by the Act of March 3, 1865, in a fashion that was probably the most practical for the contemporary citizen—namely, an exhaustive alphabetical listing. The relevant statutes themselves would have been more compact, but nowhere near as useful for the taxpayer, and nowhere near as informative for us. Everything from "Advertisements, 3 per cent" to "Zinc, oxide of, per 100 lbs, 42 cts" is here, the fourteen pages of listings noting even the few items not subject to tax, such as

Figure 2. USIR Gross Receipts form, tax 2½ per cent, with sworn Justice's statement subject to documentary tax of 5¢. The "Subject to 2½ per cent Tax" cancel was probably used on a similar document.

14-1

UNITED STATES INTERNAL REVENUE.

MONTHLY RETURN OF GROSS RECEIPTS.

(Sections 109 & 111.)

ACCOUNT of the Gross Receipts of *Sloops Maria & Shark*
of *Port Madison* in the Collection District of *WT*
from the *1 March*
day of *March* to the *1* day of *April*, 1865, both days inclusive, and liable to a tax
under the various laws of the United States.

DESCRIPTION OF RECEIPTS.	GROSS RECEIPTS.	DATE.	AMOUNT OF TAX DUE.
<i>Sloop Maria freight & supplies</i>	<i>8243.00</i>	<i>2/10</i>	<i>20.60</i>
<i>Sloop Shark</i>	<i>73.00</i>		<i>1.82</i>
	<i>\$8318.00</i>		

John Covgrave

I, *John Covgrave*, do hereby certify that the above account is, to the best of my knowledge and belief, a true statement of the amount received for *the Transportation of Mail & freight* as aforesaid, liable to a tax under the various laws of the United States.

Witness my hand and seal this *10* day of *April*, 1865.

B. Edmondson
Justice of the Peace

1865

"Bibles, peddlers of, exempt," or "Oil, whale, exempt." It is my hope that this list can be reprinted as a companion article to this one, and that readers will find it as eye-opening and enjoyable as I did.

Fortunately for the present investigation, the only taxes of 2½ per cent fall into a single general class, on the gross receipts of canals, railroads, stage-coaches, and ships or vessels, including barges, barks and steamboats. Figure 2 shows how the "Subject to 2½ per cent Tax" handstamp might have found its way into a 5¢ stamp. Illustrated is a generic USIR form for Monthly Return of Gross Receipts, used to report the receipts of the sloops *Maria* and *Shark* of Port Madison, Washington Territory, for the month of March 1865. Note the handwritten entry "2½" in the column for rates. Interestingly, at least one of the sloops was used to carry mail. At bottom is the statement of Justice of the Peace B. E. Lombard that the return was sworn and subscribed before him on April 10, 1865. This document was taxable at the general

Figure 1. The "Subject to 2½ per cent Tax" cancel.



Certificate rate of 5¢, and a 5¢ Inland Exchange part perforate was affixed and canceled "BEL JP" by Lombard.

It is easy to imagine that the "Subject to 2½ per cent Tax" handstamp was designed for use on forms of this type, and was also used as a matter of convenience to cancel revenue stamps. Like the "ON OR UNDER DECK" handstamp and others profiled earlier (Mahler, 1988, 1989), this one was illegal because it failed to give the user's name and the date; however, transgressions of this type appear to have been uniformly overlooked or accepted by internal revenue authorities.

References

- Mahler, M. "ON OR UNDER DECK" and other Nominally Illegal Cancels of the Civil War Era. *The American Revenuer* 1988 July-August; 42:159-162.
 Mahler, M. Another Nominally Illegal Cancel. *The American Revenuer* 1989 March; 43:54-5.

Revenue Journal of Great Britain, Vol. 1, No. 4

The concluding number of Volume 1 of the *Revenue Journal of Great Britain* has just arrived. Major illustrated articles include part 2 of a series: The "Signettes" of Lombardy-Venetia by Erwin Lindenfeld and Postal Aspects of the Revenue Stamps of Palestine by Authur M. Hochheiser. Brief notes are also included on: St. George and Dragon type Tasmanian revenues, GB "imperfect stamp" obliteration, Clive Akerman's Argentinians, the "S1" cancellation on India and Strait Settlements, Polish and Russian specimens, postal usage of Mauritius revenues, Com-

monwealth miscellany and two US first issue on protests.

For information regarding membership in the Revenue Society of Great Britain, which includes a subscription to the Journal, write to John Whiteside, Hon. Secretary, 4 Moorfields, Scott Hall Road, Leeds, England LS17 6SJ. Dues in North America are \$29 per year which includes airmail delivery of the Journal.

R. F. Riley.

ARA Auction No. 42
Closing Date: July 10, 1991

ARA Auction Rules

These rules apply to the ARA auction in this issue.

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

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5

\$200 and over by 5% over next higher bid

4. If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated value, whichever is lower.
5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids, the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed to the buyer, \$1.50 minimum.
12. Make all checks payable to "The American Revenue Association."
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.
14. A 10% commission will be deducted from the final

bid price when payment is made to the seller. The ARA auctions will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot.

15. Mail bids to: ARA Auction, Box 577, Garrett Park, MD 20896.

Material for the next ARA auction is now being taken on consignment. All items must be received by the Auction Manager by September 1. The auction will be in the issue going to the printer about October 1, 1991.

ARA Auction No. 42
Closing Date: July 10, 1991

**ARA Auctions, P.O. Box 577
Garrett Park, MD 20896**

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

Name _____

Address _____

City, State, Zip _____

ARA # _____ Phone _____

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

Lot #	Bid	Lot #	Bid
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[illegible]

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

ARA Auction No. 42

Closing Date: July 10, 1991



004



006



007



009

- 001 PR33-56 Newspaper stamps; set of 24 facsimiles on album page; minor faults; fresh and F/VF....open

FIRST ISSUE REVENUES

manuscript cancels unless otherwise indicated

- 002 R9a SON bank cancel; XF 10.00
 003 R19a 4 good margins, 1863 HS ccl; F/VF 45.00
 004 R64a 4 good marg, small tear, crease; HS; F (ph) 75.00
 005 R68a 3 good margins, touches BR; F 45.00
 006 R82a 4 good margins, small sealed tear; F (ph) 75.00

011



- 007 R85a 4 good margins, sheet margin at B; F (ph) 90.00
 008 R84d Silk paper, big stamp; XF; CV \$12.50 EV \$18
 009 R100c 4 margins, fresh and VF (ph) 80.00
 009A R104/9 R104-105, 107, 109; MS or HS ccls; VF 14.75

FIRST AND SECOND ISSUE MULTIPLES

- 010 R66a Pair; 4 margins, close at B; F 40.00
 011 R69a Strip/5; bottom margin partly in; small scissors cut at T; F (ph) 100.00+
 012 R27b Vert pair; large imperf margins; light horiz crease along top 15.00
 013 R53b Block/4; several small faults; VG (ph) 150.00
 014 R54b Vert pair; neatly closed tear, light horiz crease; VF appearance 30.00
 015 R59b 2 vert pairs (from block/4); perf nick and couple of creases; VF centering; 2 pair CV 80.00
 015A R4c/84c 74 stamps; pairs, strips, blocks/4; all but one c's; few faults; clean lot 126.25
 016 R3d Silk paper; vert. pair; blue HS; F/VF EV \$25
 017 R4c Horiz pair; clear SON, closed pinhole on one; F/VF 20.00
 018 R9c Block/18 (2x9); neat HS ccl; blunt perfs at top; reinforced in a couple of places; VF 13.80++
 019 R18c Block/4; VF 15.00
 020 R34d Silk paper, block/4; touches at T; F/VF 50.00
 021 R34f Ultramarine; block/5 (4+1); fresh and VF 15.50

022



013



022	R45c	Block/6; L margin touches, scarce multiple; (ph)	85.00+
023	R84c	Block/4; very light horiz crease; F/VF	75.00
024	R141	Horiz pair; extra row horiz perfs at T; VF	80.00
025	R251-56	OG, NH; F/VF	16.45
026	R455	VF	10.00
027	R505	VF	15.00
028	R530	VF	22.50
029	RB65	Partial sheet of 90 including plate number; full OG	11.00+

CANCELS

030	33	1st issues w/HS cancels, most SON; includes a few RR;s, 1 Wells Fargo, fancy; stamps CV \$84	EV \$70
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PRINTED CANCELS

these cancels are all listed in Printed Cancellations, 1862-1883 by Howard Beaumont; supplement to the American Revenuer, October 1972. All are Type 1 and are Fine or better unless otherwise indicated. They are listed in the same order as in Beaumont.

031	R33c	D.A.A./Dec 10, 1962; red, cancel is at a 45 degree angle	EV \$20
032	R24b	Pair; ADAMS/EX. CO/JUNE 1/1863, red; clipped left side	EV \$25
033	R11b/14b	American Eye Salve; type 1 R11b; type 1b R14b, type 3 R12b, type 3a R12b, type 4 R14b; type 5 R14b; 6 stamps	EV \$40
034	RB1b	DR./SETH/ARNOLD/Woonsocket/ R.I.	open
035	R5a	B. & L./JUN 17-63	open
036	RB1b	C.H.B./9.20/'72; also 1875 (tear); 2 stamps	open
037	R27c	LL.B./County Treasurer/MAY 12, 1863; type 2a open	
038	RB13b	N.V.B./CO./Sep. 5/'74 (Nathan Van Biel)	open
039	R3c	V.D.B./Jan./13,'69; blue	open
040	R24c	Z.G.B. Jan.'68	open
041	R1c,24aH.	C.B'k/1863; R3c reads up (2 stamps)	open
042	R22c	Dr. Bennett; margin tear, VG centering	open
043	RB1b	A.A.C./& CO./March 9th/1874; VG centering	EV \$20
044	RB13b	CARVER/'75	open



045

096



045	R3c	Columbia/River/Packing Co.; VG centering, crease and slightly soiled; scarce (ph)	EV \$75
046	R3c	Cutting & Co./San Francisco; type 1; perf faults and a bit soiled	EV \$20
047	R3c	—; type 1a, perf faults, soiled	EV \$20
048	R13c,18c	Doughty Brothers/1865; R18c type 1, rounded corner; R13c type 2	open
049	R53b	E & CO/May 25-63; cancel reads down; narrow imperf margins	open
050	RB4a	M.C.Edey/Proprietor/1872	open
051	RB11a	M. Ernst/Cleveland, O.	open
052	RB1a	B.L.F. & Co./June 1 74 (B.L. Fahnestock)	open
053	RB1b	Nathan Fenn's/Matches.; type 1	EV \$30
054	RB1a	—; type 1a	EV \$30
055	R13c	Dr. Fittler's/Carminative/for Infants/and Adults/Price 35 Cts.; perf faults, clipped bottom; scarce ...	EV \$50
056	RB2a	F.B. & Co./June. 74.; VG centering (Fleming Brothers)	open
057	R3c	Jan. 1, 1869./Forbes Bros./& Co.; not listed in Beaumont; VG centering	EV \$50

058	R15b,18b	E.F. & CO./NY/April 2, 1879, type 1, R15b; type 1a April 2, 1878, RB18b; (E. Fougere)	open
059	RB14b	E.J.G. & CO./JAN. 2d/1879/N.Y.	open
060	RB14a	G and R/1876, type 1; VG centering	open
061	RB11b	G and R/Feb. 4th/1878, type 2	open
062	R36c	GUNARI &c (reads up)	open
063	RB4b	E.K.H. & Co./Feb 2, 1874; blue; a bit faint	open
064	RB2b	R.H. & Co./June 7, 1875.	open
065	R13c	S.H. & CO./BALTO. (Stellman, Hendricks & Co.); perf faults	open
066	RB2a	HAMLIN/BROS./CHICAGO.; type 1; upper right corner off	open
067	R22c	HAMLIN.BROS./CHICAGO./ILLS.; type 2, cancel is inverted	EV \$25
068	R3c	H.H. & Co./July 7, '69. (H. Hoffman & Co.)	open
069	RB15b	H.L.P. CO./JAN 1; violet	open
070	R3c	J.T. Howland./Proprietor./1869; VG centering ...	open
071	RB1a,12b	Humphrey's Specific Medicine Co.; RB1b type (1873); RB12b type 2 (letter D)	open
072	R22c	San Francisco/W.H. JESSUP & CO.; type 2; a little blurred	open
073	RB4a	W. H. J. & Co./Dec. 14, 1871. (W. H. Jessup & Co.); type 4	EV \$35
073A	R22c	SAN FRANCISCO/W.H. JESSUP/& CO.,blue; unlisted; VG centering	EV \$30
074	R3c	JOKES./1869; thin	EV \$50
075	R24c	G.G.L./JULY 1863; on Philadelphia court document; reading down (G. G. Loudon)	open
076	R24c	G.G.L./APL. 1863; red	open
077	R3c	L. & B./October/1863; top margin cuts	open
078	R11c	L. & Br./Aug./1865 (Levy & Bro.)	EV \$25
079	RB12b	B. M. & M. Co. (reading down)	open
080	RE11a	C. S. M. CO./February/1876 (Colin. S. McKenzie?)	open
081	R42c	J.J.M./MAY 27; type 3	open
082	RB14b	P. M. CO.; SE bottom, rough perfs	open
083	RB14b	S. M. CO./Chicago; type 1; rough perfs, VG centering	open
084	RB14b	—; type 3, scuff UL corner	open
085	RB1a	T. M. Co.	open
086	R11c	A.M.&Co./NY (Antorine Maury & Co.)	open
087	RB12b	M B/monogram/5-14-82; VG/F centering, pulled perf (Meyer Br. & Co.)	EV \$20
088	R1b/11b	J. P. Mills; RB1b type 2a (VG centering); RB11b types 1a, 2, 3, 3a (5 stamps)	EV \$30
089	R66c	E.D.M. & CO./APR 9 63 (E. D. Morgan)	open
090	R11c	Job Moses; reads up at 45 degree angle; VG centering	EV \$40
091	R7a	N.Y.G.L.Co./Nov 2, 1863; type 3; 4 wide margins (New York Gas Light Co.)	open
092	RB11a	NOVELTY/Plaster Works/Aug., 1876/G. E. MITCHELL/PROPRIETOR; ty 2; VG/F centering	open
093	RB11b	—; type 2a; bit soiled	open
094	R24c	B.P.Tr./JUNE 1st/1870.	open
095	R3c	PETTIT/1869; repaired, soiled	open
096	RB19b	T.R./1-8-82; right margin touches (Theodore Ricksaker (ph)	CV \$200
097	R7c,9c	F.C.S./Apr 24, 1863 (R7c); horizontal; VG centering; also Jul 25, 1863 reading down; rough perfs (2 stamps)	open
098	R3c	S T S/186?; reading down; VG centering	open
099	RB12b	SHULL/1878; inverted; small piece missing from right margin	open
100	R18c	A.T.S. & CO./May/1866, red; type 4; bit soiled, VG centering (A. T. Stewart)	EV \$20
101	RB6a	A.T.S. & Co./Sep 1875; type 5; clipped at B..	EV \$30
102	R4c	Y. del V. & Co./JUN 4-63; type 1	open

103	R36c	Y. del V. & Co./OCT 28-63; type 1a	open
104	R18c	S.R.V.D./1865 (S.R. Van Duzer); type 8; 3 margins	EV \$10-15
105	R5c,42c	S de V; R42c type 1. VG centering; R5c type 2, red; 2 stamps (Simon de Visser)	
106	R18c	W & B/1866; (Whitney & Beckwith)	open
107	R13c	W. & Co./October/1866 (Wilkins & Co.)	open
108	R9c	G. W./Nov./1863; type 1; VG centering; also type 1a dated Dec., 1863 (2 stamps)	open
109	RB11b	S.T.W.; type 1a; UR corner rounded	open
110	RB11b	C W & CO/Aug 6/1882, type 1a; also type 6 dated 1876 (2 stamps); latter is stained	open
111	RB14b	C W & CO/1876; type 5 (C. Wakefield)	open
112	R3c	J. Ward	open
113	R13c	Walker & Taylor 9-line cancel, 1866; type 1	EV \$50
114	RB1a	Walker & Taylor 8-line cancel; type 2	EV \$35
115	R3c	White & Howland/Proprietors, 1869; perf faults and small tear	open

PRINTED CANCELS

not listed in Beaumont

116	R3c	W. T. B. & Co./Oct 13, '64	EV \$40
117	RB11b	C.P.T.S.Co/1881	open
118	R3c	Darby & Co./October, 1869; VG centering	EV \$45
119	RB11b	P.S.M.Co./Oct 27, 1880, reads up	open
120	R3c	P. & T./JULY, 1868; VG centering, thin; reputed to be Park and Tilford	EV \$30
121	R6c,10c	R6c (6); R10c (7); all w/printed cancels, mostly w/initials and a 2-line date; some initials in Old English type, a couple w/ms changes; includes Fitchburg RR F-1	open

122 RI1-13 OG, NH, gum disturbed on 3 cent; F/VF 43.30

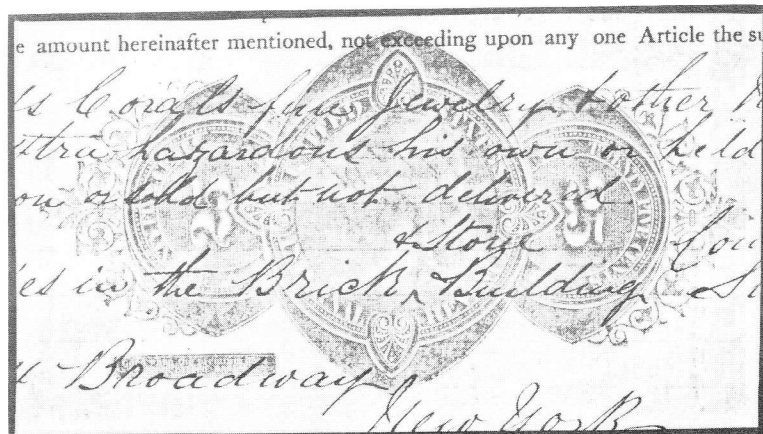
REVENUE STAMPED PAPER

123	RM11	1757 complaint about non-payment of promissory note, some writing over fine strike; fold splits; beautiful handwriting	200.00
124	RM110-11	MA; clear and VF strikes	16.00
125	RM125	NH (Strafford Co.), partly printed executor bond; fold through clear and F strike, tape repairs	25.00
126	RM201	SC; fold through clear and F strike	50.00
127	RM260a	Clear and F strikes	15.00
128	RM260b	Fold through F strike, payable in Virginia currency	15.00
129	RM261b	Folds thru VF strikes; writing just touches	15.00
130	RM264a	VF strike, small toning spots on imprints	37.50
131	RM277a,280a	Folds through VF strikes; 277a fold split	23.00
132	RM370,372MD;	partly printed executor bonds; VF strikes, printing touches imprint on two	26.00

133	RM376	MD; partly printed executor bond; printing touches VF imprint	12.00
134	RM377	MD; partly printed executor bond; printing barely touches VF imprint	15.00
135	RM378	MD; partly printed executor bond; printing touches XF strike	15.00
136	RN-E4	Broken die; Bank of NY, Lanman & Kemp, VF	20.00
137	RN-L6	Uncas NB, Norwich, CT; Champion Bissell	30.00
138	RN-R6	Cut square; 2 x 2 3/4"; from sales agreement	50.00
139	RN-V6	Cut square; 5 x 2 3/4"; from NY Life Ins. Co. policy (ph)	60.00
140	RN-X7	Draft, Missouri Pacific RR, St. Louis; VF Castenholz	20.00
141		no lot	

MATCH AND MEDICINE

142	RS4d	VF margins, sound, light toning	35.00
143	RS9b/35d	RS9b,21a,33a,b,35b,d plus 2 dups; mostly F	25.55
144	RS20a	Faults, repairs in perfs; VG/F appearance	50.00
145	RS33b/46d	RS33b,35b,42b,43b,46b,d plus 1 dup; several minor faults; VG/F	30.35
146	RS37b	4 large to wide margins, small closed tear at L; XF appearance	35.00
147	RS37d	4 large to wide margins; lightly toned; closed tear; F appearance	35.00
148	RS44d	Reduced wrapper, engraved portion intact; F	25.00
149	RS48d	Neatly repaired faults; F appearance (ph)	75.00
150	RS49d	4 large to wide margins; minute margin scuff; small thins, clean and bright	55.00
151	RS51d/75b	RS51d,58b,59a,63d,68a,75b plus 1 dup; each w/fault but mostly VF centering	37.50
152	RS52d	VF centering, small thins; SE left	40.00
153	RS57d	Big stamp; thin spot; clean and F/VF (ph)	60.00
154	RS63d/78Ad	RS63d,69a,71d,75b,78Ab,d plus 3 dups; some minor faults but above average	36.00
155	RS77a	VG centering, scuff in BL corner (ph)	60.00
156	RS81b/91b	13 stamps, mostly diff; some minor faults but above average	30.30
157	RS87a	Shallow thin; sides privately perfed; F	20.00
158	RS88d	4 large margins, faults; F appearance	35.00
159	RS91d/94d	RS91d,92d,94b,d plus 3 dups; faults, clean	43.75
160	RS94a	Few clipped perfs, minor faults; F appear.	15.00
161	RS94b	Perfs clipped at T; VF centering	15.00
162	RS94d	Small faults; VG/F appearance	16.00
163	RS99b	Neatly repaired tears; few clipped perfs as usual for this; VF centering	40.00
164	RS171d	Thin, pulled perf; F	20.00
165	RS256d	Tear; VG/F	22.50
166	RS257d	Internal tear; F appearance	30.00



149



139

153

155



167

- 167 RT15d Small tears; VF appearance (ph)75.00

MATCH AND MEDICINE COLLATORAL

- 168 Advertising cover, Peruna Drug Mfg. Co.; 1905, Scott 319; beautiful large vignette of company's plantEV \$30-35
- 169 Advertising cover, Hostetter Co; 1905, Scott 319; vignette of dragon slayerEV \$20-25
- 170 8 early medicine trade cards; 6 diff. cos.EV \$25-30
- 171 Billhead; Wells & Richardson, 1892 (Paines Cellery Compound), illustratedEV \$10-15
- 172 Billhead; W. H. Schieffelin; ornate illustration; printed by ABNCo.EV \$10-15

REVENUES ON DOCUMENT

- 173 R1c,25cMS promissory note, April 1864, payable in six months; taxed at 1863 .06 rate; scarceEV \$10
- 174 R6c Check, Pennsylvania Mining Co. of Mich., 10/14/1862; Girard Bank, Phila., pink underprint; very early usageEV \$20
- 175 R6c Check, same as previous lot; 10/22/1862EV \$20
- 176 R6c/18c6 Cartes de Visites; diff. photographers; plus 2 large photos (1 damaged) and stereo of Winchester Cathedralopen
- 177 R24c Draft, LaBelle Smelting Works, Mendota (Lac LaBelle), MI, 1866; ornate with mining vignette; scarce Upper Peninsula pieceEV \$20
- 178 R37b Voting proxy, Pennsylvania Mining Co., 4/1/1863; small stains, good imperf marg, perfs cut R; scarce early matched usageEV \$20
- 179 R54c Bond; Bay County, MI issued for Bay City & East Saginaw RR; R27c on back w/hs ccl (probably F-2G); black and red on whiteEV \$40-50
- 180 R60a Large summons, Ohio, Dec. 1862; very early obligatory matching usageEV \$25
- 181 R72c,86c Deed, Chicago, 1868; property sold for \$1, tax based on actual value; stamps CV \$41EV \$25
- 182 R81c (2), R54c Deed; James Duggan, Catholic Bishop of Chicago, 1868; ms ccl "J.D.C.B. of Chicago by T.H." (his attorney); repaired separationsEV \$15
- 183 Deeds (3); Pennsylvania, 1937-44 w/various PA and US revs; incl s/5 50c (Hubbard D4), \$1, 25c 10c and 5c PA documentariesopen
- 184 11 Metropolitan Casualty Ins. Co. docs relating to bond sales, 1934-36; w/appropriate US revs; 10 have R247 (sequential numbers)open

POSTAGE USED AS REVENUES

- 185 65 Check, Ft. Madison (IA) NB, 9/14/1866; matching ms cancelEV \$20-25
- 186 146 Check, National Union Bank, Kinderhook, NY, 10/18/1872; matching ms cancelEV \$20-25
- 187 183 Check, Kanawha Valley Bank, Charleston, WV; 12/18/1881; stamp not cancelledEV \$15-20

BEERS

CV from Priester 1990

- 188 4D,5D Both with edge nicks; VG/F12.50
- 189 38D Fine; EV \$12 15.00
- 190 42D,E One w/minor repairs, other creased; EV \$13 ...12.50
- 191 43F 4 margins; 5 mm tear; EV \$2525.00
- 192 71 4 margins; minor faults; EV \$3535.00
- 193 83A Couple close margins; EV \$2025.00
- 194 85C,87A 87A internal hole caused by perfin; EV \$12 17.50
- 195 98,99 98 w/nick in margin; decent copies; EV \$1620.00

MISCELLANEOUS TAXPAIDS

- 196 TE28-29 Snuff; small faults, FSpringer 8.50
- 197 TES1-5 —; specimens; VFSpringer 57.00
- 198 TES6-10 —; specimens; VFSpringer 55.00
- 199 TES11-15 —; specimens; VFSpringer 60.00
- 200 TES18/23 —; specimens; no TES21; VFSpringer 60.00
- 201 TF22 Tobacco Stamp, faults; VG Springer \$15EV \$10
- 202 TF27 —; poor condition Springer \$35EV \$12
- 203 TF28 —; faults, repairs Springer \$35EV \$22
- 204 TF42 —; faults Springer \$25EV \$20
- 205 TF136B —; repairs, 3 coupons Springer \$15EV \$15
- 206 5 Class A Cigars, blue SPECIMEN ovpt; unlisted .EV \$15-20
- 207 5 Class B Cigars, red SPECIMEN ovpt; unlisted ...EV \$15-20
- 208 10 Class C Cigars, red SPECIMEN ovpt; unlisted .EV \$15-20
- 209 Fermented Fruit Juice, 8 oz; tonedSpringer 15.00
- 210 Tax Exempt Potatoes, 10 poundsSpringer 5.00
- 211 1G5 Cotton Stamps booklet; complete w/4 panes of 4 stamps, signed on front; 1941Springer 28.00+
- 212 2G5-8 Food Orders; no gum on twoSpringer 10.25
- 213 FD5A-7A Mixed flour stamps; ; FD5A thin, others with small faultsSpringer 5.00
- 214 Case Stamp, 2 4/10 Gallons, Series 1933; Dist. of KY; no coupons, glue on frontopen
- 215 USIR Distillery Warehouse storage certificate; Roxbury Distilling Co., Roxbury MD; unused, small tear .open

ODDS AND ENDS

- 216 5 Customs labels (3 types)open
- 217 Express Label, Pacific Express, blackopen
- 218 McKay Sewing Machine License and Royalty stamps; 4 diff values; a bit soiledEV \$10-15
- 219 Colorado beer stamps; B12, 23b, 36-7, 40; 43; few faults13.00
- 220 Colorado liquor transfer stamp20.00
- 221 Colorado liquor stamps; WL6,11,1320.50
- 222 New Jersey trout stamps, 1954/1978; 10 stamps (7 diff.); mostly usedopen
- 223 New Jersey trout stamps, 1956; \$1 and \$5 panes of 10; full OGopen
- 224 20 diff. state revs; (CA,DC,CO,GA,MD,NE,NV, OH,UT,VA); many liquor relatedEV \$10-15

FOREIGN REVENUES

- 225 Fiji (2), Malawi (20, 3 diff), North Borneo (8, same stamp), Sierra Leone 18 (7 diff. postage stamps used as revs) plus Sierra Leone QV 1c w/rev opt (3)open
- 226 Cuba; 50 bills of exchange, circa 1870-1884; 14 with Cuban revenues; very mixed condition with many heavily damaged

by cut cancels which affect the the stamps on those documents that have them open
 227 no lot

INDIA

CV from KM catalog; KM numbers and estimated value supplied by the consignor

228	Athmalik; doc w/type 25 4an, 8an, R1 (2 shades), Rs5 (5 stamps); CV \$700	EV \$225
229	Bhor; 1an red violet, frame inverted; for listed color CV \$1500	EV \$500
230	Bijawar; type 10 Rs10, unlisted, rare	EV \$200
231	Chambra; type 10 4an, 8an; unlisted	EV \$100
232	Chambra; type 10 Rs5; CV \$100	EV \$50
233	Chhatarpur; KM154(2), 158(2), 132 on piece; CV \$432	EV \$100
234	Danta; 1an revenue, KM351; CV \$25	EV \$12
235	Dhenkanal; R1 CF, KM95; CV \$65	EV \$35
236	Gangpur; 8an CF, KM144	EV \$10
237	Jambughoda; 4an, 8an CF, KM55-56; CV \$120	EV \$65
238	Jath; R1 CF, KM86; CV \$70	EV \$25
239	Jhabua; estates (6) CF	EV \$50
240	Kawardha; ovpt on British India KGV CF, vals to RS4 (6 diff); 6an, Rs2 unlisted; CV for listed \$425	EV \$250
241	Kawardha; ovpt on KED CF (3 diff.); unlisted	EV \$100
242	Kawardha; 8an Talbana, KM205; CV \$100	EV \$35
243	Katosan; 4 an CF, KM52; CV \$25	EV \$15
244	Loharu; type 7 1an, 4an, 12an, R1; CV \$270	EV \$150
245	Loharu; 4an, 8an type 10, KM104, 106; CV \$100	EV \$60
246	Loharu; R1 type 10, 4 copies on part doc.; CV \$300	EV \$150
247	Mandi; 1an, 4an, 8an type 5 CF; KM51, 53, 55; CV \$300; rare	EV \$165

248	Mandi; type 8 Rs2; unlisted	EV \$100
249	Mandi; type 9 4an, 8an, R1; KM103-5; CV \$240	EV \$150
250	Mengani; document w/1an rev, KM31; with 4 cash coupons; interesting item	EV \$200
251	Narisnggarh; 1an revenue bl/4, KM 100; CV \$180	EV \$25
252	Nimkhera; type 5 2 an; unlisted	EV \$125
253	Pathari; 2an revenue, KM153; CV \$125	EV \$60
254	Piploda; R1 large size CF; KM65; CV \$125	EV \$25
255	Ratlam; Rs40 CF, KM62; CV \$150	EV \$20
256	Rewa; KM403 block of 6; CV \$40	EV \$12
257	Rupal; 1942-3 set to Rs2, KM51-56; CV \$390	EV \$200
258	Sant; 1an CF brown type 5; unlisted, rare	EV \$125
259	Surgana; 8an CF and revenue, KM95; CV \$105	EV \$30
260	Surgana; 2an, 8an CF, KM52 and 64; CV \$200	EV \$75
261	Vanod; document with 18 revenue stamps, types 11 and 20; CV \$720	EV \$330
262	Wadi; KM72, 74, 86 CF; CV \$375	EV \$110
263	Wadi; 1an KM71; 4 copies on piece; CV \$400	EV \$250
264	Bangladesh; passport & visa stamps, printer's waste	EV \$50

LITERATURE

265	Paper Money of the United States, Robert (no relation to Richard) Friedberg, 10th edition, 253pp, 1978, signed; also Guide Book of United States Fractional Currency, Matt Rothert, 78pp, 1963; values out of date but excellent illustrations	EV \$10
266	International Price Guide to Antique Stocks and Bonds, legor de Saint Hippolyte; 275pp, Paris, 1982; printed in English, French and German; auction prices for thousands of foreign and U.S. stock certificates and bonds, illustrating many of them open	

Prices Realized—ARA Auction No. 41

401 ...6	427 ...15	460 ...17	481 ...11	506 ...11	529 ...6	554 ...70	575 ...20	596 ...12	629 ...8
404 ...13	430 ...20	461 ...23	482 ...15	507 ...16	530 ...21	555 ...22	576 ...22	598 ...9	630 ...6
407 ...11	431 ...110	462 ...12	483 ...20	508 ...16	531 ...21	556 ...20	577 ...24	599 ...9	631 ...11
408 ...7	433 ...5	463 ...6	484 ...20	510 ...8	532 ...8	557 ...11	578 ...22	601 ...6	637 ...5
409 ...9	437 ...9	464 ...8	485 ...12	511 ...8	533 ...8	558 ...28	579 ...10	603 ...28	640 ...6
410 ...11	444 ...6	465 ...6	486 ...10	512 ...18	536 ...20	560 ...5	580 ...10	606 ...13	641 ...24
411 ...18	448 ...9	466 ...20	488 ...18	515 ...12	538 ...14	563 ...32	581 ...6	607 ...14	642 ...10
414 ...15	449 ...15	467 ...22	489 ...22	516 ...12	541 ...11	564 ...32	582 ...5	608 ...10	643 ...5
417 ...6	450 ...34	468 ...14	490 ...16	517 ...12	543 ...60	565 ...5	584 ...9	609 ...8	649 ...34
418 ...6	451 ...12	469 ...28	494 ...11	518 ...8	546 ...5	566 ...5	586 ...18	612 ...15	652 ...10
419 ...15	452 ...26	470 ...8	497 ...7	519 ...14	547 ...5	567 ...12	587 ...80	615 ...62	653 ...10
420 ...20	453 ...36	471 ...52	498 ...18	520 ...22	548 ...6	568 ...23	588 ...130	618 ...16	658 ...16
421 ...24	454 ...13	473 ...8	499 ...26	522 ...10	549 ...56	569 ...18	589 ...18	624 ...18	661 ...16
422 ...28	455 ...42	475 ...22	500 ...14	523 ...10	550 ...20	570 ...6	592 ...20	625 ...12	663 ...10
423 ...72	457 ...21	476 ...6	502 ...20	525 ...32	551 ...5	571 ...11	593 ...30	626 ...8	664 ...10
425 ...13	458 ...10	479 ...20	503 ...11	527 ...66	552 ...12	572 ...5	594 ...19	627 ...6	671 ...28
426 ...15	459 ...8	480 ...8	505 ...18	528 ...20	553 ...28	574 ...8	595 ...13	628 ...8	672 ...24

Advertiser's Notes

E. S. J. van Dam, Ltd. has released his June 1991 Canada revenue pricelist. It is 18 pages filled with almost every type of Canadian and Provincial revenue stamp issued plus telephone, telegraph and POW franks. Also available is their current newsletter with

four pages of revenues, collections and a page of discount specials. Either or both free to ARA members, however, \$1 bill or mint postage would be appreciated (you will receive a \$5 discount coupon).

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.

Ian C Brodie 4857, Box 1723, Crescent City, CA 95531, by Secretary. Canada; Canada-Provinceals, telephone, telegraph; US-Scott-Listed.

Dirk E Card 8356 Lakeshore Trail E, Apt 1825, Indianapolis, IN 46250, by Eric J Scott. US-1,2,3 Issues.

Tom Chermnok 4852, Box 123, Danville, WA 99121, by Richard Friedberg. United States, Canada.

Andrew Levitt 4855, Box 342, Danbury, CT 06813, by Kenneth Trettin. Dealer, Andrew Levitt Philatelic Consultant.

Allan J Ondrusek 4854, Rt 2 Box 252, County Road 301, Shiner, TX 77984, by Richard Friedberg.

Anne-Yvonne Prigent 4856, Via GB Magni 1, 20065 Inzago, Italy, by Kenneth Trettin. France, Germany, Italy.

Highest membership number assigned on this report is 4857.

Application for reinstatement

Bhag Chand Somani 3272, Somani Sadan, Kishangarh City 305 802, India, by Secretary. Dealer, India and states.

Dropped ("Moved, Address Unknown")

W. Sach

New Members

Numbers 4837-4846

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.

Angenend, Paul D 4714, Box 410, Austin, TX 78767 USA Phone 512-476-6391

Clark, Russell J 4472, Box 5661, Cortland, NY 13045

Evraets, John C 1727, 2823 Westwood Blvd, Los Angeles, CA 90064

Board of Directors:

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

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

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

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

Eastern Representatives: Brian Bleckwenn and Ernest Wilkens

Central Representatives: Kenneth Trettin and Martin Richardson

Western Representatives: Richard Riley and Scott Troutman

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

Appointive Officers:

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

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

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

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

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

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

Representatives in other countries:

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

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

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

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

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

Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464 Japan

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

Saudi Arabia: R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the

Flynn, Gregory 3698, 1586 Heather Drive, Apt 203, Yuba City, CA 95993

Koller, Kenneth M 1405, 333 S Main St. #407, Akron, OH 44308

McKown, Michael A 3663, No Forward order on file, Unable to forward, ,

Sleevar, John D 4790, Box 3735, Peoria, IL 61612-3735

Stewart, Michael J 4183, Loring AFB Box 991, Loring AFB, ME 04751

Vecchiarelli, Carlo E 3980, 993 Montevino, Pleasanton, CA 94566

Wallace, Clayton 4513, 158 Arapaho Circle, San Ramon, CA 94583

Youngerman, Sidney 382, 65-59 Parsons Blvd, Flushing, NY 11365 Phone 718-591-3588

Membership Summary

Previous membership total	1463
Applications for membership	6
Applications for reinstatement	1
Dropped	-1
Current membership total	1469

Security Printers—Third Edition

The third edition of the book *Security Printers* has been distributed to all members of the American Society of Check Collectors. This 32 page book lists all known security printers that operated in the United States up until about 1940. The listing also indicates addresses, dates of operation and the type of documents they produces such as checks (including drafts, bills-of-exchange, certificates of deposit and promissory notes), bank notes (including continentals, colonials, fractionals and script), stock certificates and bonds, and state and federal obligations (including bonds, revenue stamps, stamps, warrants and ration books).

This third edition is the result of information supplied by 30 of the society members and a grant from the Deluxe Corporation which made its publication possible. The listing of over 3,100 printers is an increase of over 1,900 listings over the past eight years.

While supplies last, a copy of *Security Printers* will be sent to each new member joining the ASCC. Dues are \$10 per year (add \$2.00 outside of North America); information is available from Charles V. Kemp, Secretary, Box 71892, Madison Heights, MI 48071.

India

Current Share Transfer stamp counterfeited

In an article appearing in the April 22, 1991, issue of the *Bombay Times of India*, it was reported that a ring of tax stamp counterfeiters had just been caught.

According to the article supplied to us by A. M. Mollah, police sent someone posing as a customer for stamps which were being offered at cheaper rates. Stamps of the Rs5, Rs 10 and Rs 50 were purchased. The stamps were all current Share Transfer stamps (a genuine stamp is illustrated here).

The seller confessed to counterfeiting and indicated that three others were involved. They were also

arrested. It was indicated that one of the men involved worked as a printing roller manufacturer and another was a screen printer.

(Editor's note: We are interested in learning about items such as this as well as information about new revenue issue from around the world.)



Porter's Handbook of American Railroad Mail, Baggage & Express Stamps

Barry Porter (107 Southburn Drive, Hendersonville, TN 37075-3012) has just published a 62 page booklet listing the mail, baggage and express stamps of American railroads. There are over 120 illustrations; not all of the items have been priced, but the prices are also

Porter's selling prices. There were only 200 copies printed and most have been sold. Remaining copies are available for \$10 in the USA, \$11.25 in Canada and Mexico or \$12.50 to all other addresses, all mailed first class or airmail.



21



6



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16



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20



42



44



45



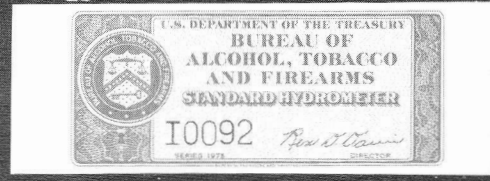
46



26



30



111



61



54



124



125



117



118



119



120



126



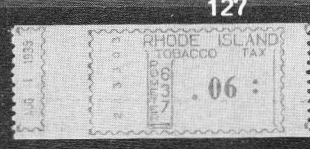
127



131



134



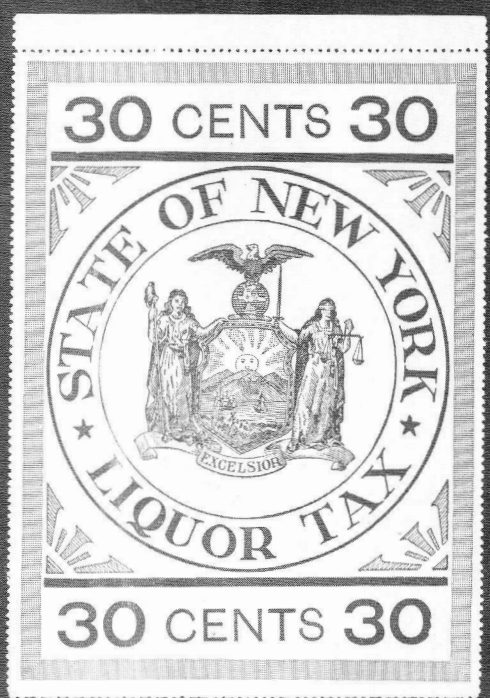
140



141



142



132



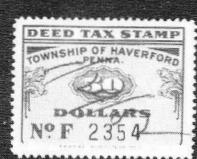
145



148



151



137



173



174



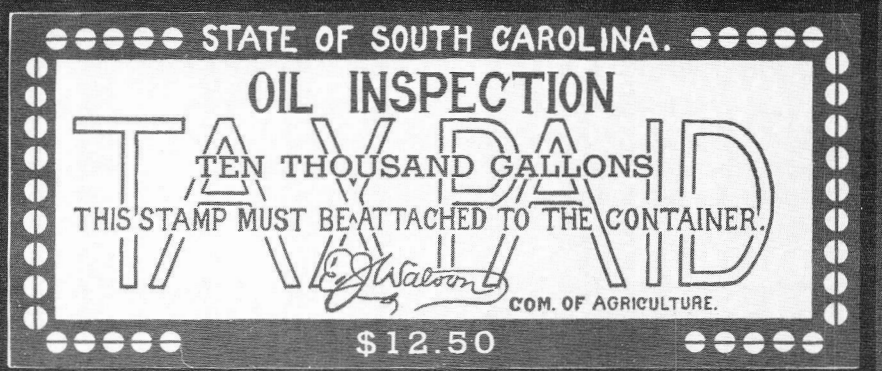
175



176



179



143

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MAIL AUCTION #62

CLOSING DATE: July 31, 1991

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

UNITED STATES - Scott Catalogue Numbers

1	LITERATURE Springer's Catalogue of U.S.A. Taxpayers & B.N.A. Fantasies, First Edition, 1962, F-VF toning along spine	-----
2	same, Second Edition, 1963, VF	-----
3	same, Third Edition, 1964-5, F-VF toning along spine	-----
4	same, Fourth Edition, 1966, F-VF toning on covers	-----
5	Fifth edition, 1970 VF,	-----
6	WAR SAVINGS WS4 VF no gum, small thin, PH	250.00
7	WS8b* booklet pane of 10, electric eye marks, F-VF	60.00
8	POSTAL SAVINGS PS12b* booklet pane of 10, F-VF	50.00
9	PROOFS R2P4 VF	105.00
10	R5P4 VF	42.00
11	R6P3 India on card, F-VF spot on face	95.00
12	R11P4 VF	55.00
13	R17P4 VF PHOTO	150.00
14	R18P4 F-VF small tone spot	40.00
15	R19P4 VF	40.00
16	R21P4 VF PHOTO	135.00
17	R30P4 VF	50.00
18	R51P4 VF PHOTO	150.00
19	R77P4 VF PHOTO	150.00
20	R79P4 VF PHOTO	150.00
21	TC47 Proof with Piecuts from the American Bond Detector, VF PHOTO	-----
22	2c FIRST ISSUE REVENUE CANCEL CALENDAR of R6c & 15c, 333 handstamp cancels with different dates mounted in calendar, F-VF	-----
23	R7c* horizontal pair, s/e at bottom, VF	50.00
24	R6B3 VF punch cancel	18.00
25	R6B5 on empty box of E. J. Sellers La Grippe Laxative Quinine, VF	-----
26	RD27a inverted overprint, F-VF, few short perfs, reperfed at right PHOTO	1,000.00
27	RD335 VF cut cancel, crease	27.50
28	RD353* VF straight edge at bottom	18.00
29	RE56 buildup with RE41, F tackholes & usual soiling, scarce usage	-----
30	RF14 VF PHOTO	70.00
31	RF24* VF	8.50
32	RF25* VF	8.50
33	RF27 used on full pack of The Engineer's Club playing cards, VF	-----
34	RG1-12 F-VF	46.00
35	RG13 F-VF	8.50
36	RG14 F-VF	12.50
37	RG15 F	22.50
38	RG16 F	15.00
39	RG17 F straight edge at bottom	14.00
40	RG18 F	14.00
41	RG19 F-VF	45.00
42	RG20 VF PHOTO	70.00
43	RG21 F	30.00
44	RG22 VF PHOTO	225.00
45	RG26 VF PHOTO	65.00
46	RG27 F-VF PHOTO	425.00
47	RJ4a* F straight edge	9.00
48	RJA9* block of four, F	7.00
49	RJA12* VG	7.50
50	RJA13* VG	11.00
51	RJA14* F-VF	10.00
52	RK1 F-VF embossed cancel, short perf	30.00
53	RK2 F embossed cancel	40.00
54	RK10 VF embossed cancel PHOTO RARE	225.00
55	RK21a bisect on part of document, VF	50.00
56	RK35 on document from Vigo, Spain with 3 different Spanish revenues, F-VF	-----
57	RM277a on promissory note, F-VF	10.00
58	RM370 on promissory note, VF	6.00

59	RM575 import certificate for tea, F docum-a bit tattered	60.00
60	RN-P5* Chicago, Rock Island & Pacific RR agreement, VF	40.00
61	R0165b F perfs clipped at left & bottom	350.00
62	RV5* VF s/e at top	11.00
63	RV17* VF s/e at top	12.50
64	RV29* VF s/e at top	20.00
65	RV53* VF s/e at left	8.00
66	RW9 on canvas Ohio license, F-VF	14.00+
67	RW16 on Penn. license, VF	8.00+
68	RW22 on Penn. license, VF	4.75+
69	RW23 on Alaska license, F-VF creased	4.75+
70	RW24 on Penn. license, VF	4.75+

BEER STAMPS - Priester Catalogue Numbers

71	420 F-VF faulty	7.50
72	55A F-VF bit of color loss in paper	15.00
73	55B F-VF	5.00
74	94 VF	2.50
75	192A VF	3.00
76	192B F-VF faulty	8.50
77	194A VF	1.50
78	194B F-VF two holes in top margin, creased	7.50
79	195A VF	12.50
80	195A with Penn. B9 attached, F creased	12.50+
81	200A with Penn. B8 attached, faulty	15.00+
82	202A with Penn. B10 attached, faulty	2.50+
83	204A with Penn. B12 attached, faulty	1.00+
84	207a with Penn. B12 attached, faulty	.50+
85	208a with Penn. B21 attached, F-VF	35.00+
86	209a with Penn. B30 attached, faulty	.75+
87	209a with Penn. B30 attached, faulty	.75+
88	211a with Penn. B19a attached, small faults	.75+
89	DISTILLED SPIRITS FOR EXPORT Series 1940 10c VF PHOTO	-----
90	SNUFF Springer TE323 F-VF thin	6.00
91	TOBACCO TINFOILS Hicks TF28-2 F small faults	25.00
92	TF39-1 VF few tiny faults	40.00
93	PAPER TOBACCO WRAPPER Hicks PWBA-1, F-VF edge faults	40.00
94	BREWER'S PERMIT Series of 1871, VF punched remainder	-----
95	SPECIAL TAX STAMPS Retail Liquor Dealer, Series of 1876, F faults	-----
96	same, Series of 1877, F faults	-----
97	same, 1881, F faults	-----
98	same, 1882, F faults	-----
99	same, 1883, F faults	-----
100	Dealer in Manuf. Tobacco, VF small faults	-----
101	Manuf. Dist. Etc. of Opium, Etc., Series of 1915, VF creased	-----
102	same, Series of 1916, VF creased	-----
103	Proprietor of Bowling Alley or Billiard Room, Series of 1901, VF tack holes	-----
104	Propr. Bowling Alley, Billiard Table, Etc. Series of 1923, used with coupon for 1 alley for 12 months, faulty & stained	-----
105	same, Series of 1924, 2 alleys or tables of 12 months, VF	-----
106	OPIMUM ORDER FORM, Series of 1936 Original, black on safety paper, VF	-----
107	same, Duplicate, red on white paper, VF	-----
108	NATIONAL PROHIBITION ACT Liquor Prescription, Series A on blue safety paper, VF unused with stub	-----
109	same, Series D, black on white, F, 2 punch holes	-----
110	same, Series E Original & Duplicate, VF unused with stubs	-----
111	HYDROMETER LABEL, Series of 1975, VF unused PHOTO	-----

112	FOOD ORDER Springer 2G5* booklet pane of 4, VF	10.00+
113	2G6* F-VF	4.50
114	2G7* F-VF	1.50
115	2G8* Booklet pane of 4 VF	7.00+
116	2G8a* F-VF	3.00

STATE REVENUES - Hubbard Catalogue Numbers

117	State of America Liquor Meter Essay, red on white, VF PHOTO	-----
118	State of America Liquor Meter Essay, red on orange safety paper, VF PHOTO	-----
119	same, but 12 1/2 denomination, VF PHOTO	-----
120	ALABAMA Liquor Meter Essay, red on white, VF PHOTO	-----
121	ALASKA 1955 \$3 Non-Res. Fishing License stamp used on license, F, piece out of left margin	-----
122	1956 \$1 Res. Fishing License Stamp used on license, VF	-----
123	1956 \$3 Non-Res. Fishing License Stamp used on license, VF	-----
124	CALIFORNIA Poll Tax PT1 cut square, F RARE PHOTO	-----
125	LOUISIANA Lottery LY7 VF PHOTO	-----
126	MISSOURI L45* VF PHOTO	25.00
127	similar to L45, but 8c denom. VF PHOTO	-----
128	NEW YORK Secured Debt Tax D14 F-VF	3.00
129	Tax on Investments D28 F-VF	2.00
130	Mortgage Endorsement D34 VF	2.50
131	Pharmacists Liquor PL1 VF thin PHOTO	12.50
132	Liquor L2* VF RARE PHOTO	5.00
133	New York City, Dept. of Markets, Poultry Inspection Stamp, VF	-----
134	NORTH CAROLINA Wine Meter \$8.51, unlisted denom., possibly a specimen, VF PHOTO	-----
135	Kerosene K1-9 complete set, F-VF	37.00
136	PENNSYLVANIA Haverford \$10 Real Estate Tax, VF	-----
137	Haverford \$50 Real Estate Tax, VF PHOTO	-----
138	RHODE ISLAND Tobacco, Hines T1-4* VF	2.85
139	T5-14* VF s/e	42.75
140	T15* 6c meter, VF PHOTO	20.00
141	T15* 8c meter, VF PHOTO	20.00
142	T15* 17c meter, VF crease PHOTO	20.00
143	SOUTH CAROLINA Oil Insp. O116* VF PHOTO	15.00
144	O118-27* F-VF small faults	2.85
145	VIRGINIA Liquor Meter Essay, red on white safety paper, VF PHOTO	-----
146	WEST VIRGINIA Soft Drink Tax 1953, 15, 20, 40, 60, & 80c stamps, F-VF	-----
147	WASHINGTON Bulb BU1-8, full sheets of 30, F-VF perf seps	51.90
148	ALLIED MILITARY GOVERNMENT \$1 red Passport stamp, F-VF short perf PHOTO	-----
149	same, \$2 blue, F-VF tiny tear	-----
150	HAWAII R1* VF	7.50
151	R9a VF right sheet margin, thin spot PHOTO	150.00
152	R11* F	7.00
153	R12* VF	37.50
154	R13* F	10.00
155	R14* F-VF	12.00
156	R15* F	22.50
157	R15* F	22.50
158	PHILIPPINE ISLANDS Papel Sellado, 1896-7 5c with purple h/s in box "U.S. Military Government/1900-1901/Internal Revenue" F-VF unused	-----
159	1896-7 5c with red h/s "U.S. Military Government/1902=/Internal Revenue" and "Supreme Court", F-VF unused	-----

VERACRUZ, MEXICO - USA OCCUPATION REVENUES Stevens Catalogue Numbers

160	US13A* F-VF	2.00
161	US39bA* F	1.75
162	US39bC F soiled	3.00
163	US40a* VF	1.00
164	US40aA* VF	3.00
165	US40C F-VF	2.00
166	US41A* F	10.00
167	US42A* VF	1.50
168	US43A* F-VF	1.75
169	US44A* VF	2.00
170	US4aC F	9.00
171	US45A* F	10.00
172	US46A* F	2.00
173	US47aB F PHOTO	10.00
174	US47aC F-VF PHOTO	15.00
175	US49aC F PHOTO	300.00
176	US50aC F PHOTO	350.00
177	US51A* F-VF	1.50
178	US53A* F-VF	3.50
179	US58aA* VF crease PHOTO	250.00

Handbook—continued from page 77

holdings were the major source of George Turner's *Essays and Proofs of United States Internal Revenue Stamps*, published in 1974 by the Bureau Issues Association.

While a portion of the Joyce essay and proof collection will be offered at auction, a major amount of material will be offered privately. Richard Friedberg and Philip Bansner will not only produce the handbook and census but will also be in charge of selling the Joyce collection of private die proprietary issues.

Littlefield—continued from page 79

References

Toppan, G.L., H.E. Deats and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States Including the Private Die Proprietary Stamps*. Boston: Boston Philatelic Society, 1899:278.

West, C. U.S. Private Proprietaries. Paper. *Mekeel's Weekly Stamp News* 1919 August 9; 33:269.

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Free advertisements will be given to ARA members subject to the following conditions. Requests not conforming to these conditions will not be honored or acknowledged.

1. One ad per issue per member; send only one ad at a time.
2. Send ad on post card or card enclosed in envelope only (no letters or aerograms please).
3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to:

Editor, *The American Revenuer*
Rockford, Iowa 50468-0056 USA

Needed Damaged Beer stamps. I presently have (2) 1871 hogshead beer stamps with slight damage that I am attempting to repair. I would like to acquire any heavily damaged copies of the 1871 hogshead so that I can repair mine. Will answer all correspondence. Mark Fionda, c/o Customs Attache, American Embassy, APO, New York 09794-0007. •895•

Ohio Cosmetic Tax stamps, 1935; set of 12 different, Mint NH, \$4. Same in blocks, \$15. Ohio Sales Tax "Stamps," 1935-55, 40 different, \$10. Ohio, 40 different state revenues before 1950 (no Sales Tax), all Mint NH, \$15. One of each offer (regularly \$44), \$35 postpaid. Doug Swisher, Box 52701, Jacksonville, FL 32201. •896•

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From our June 22 sale:



Lot 909: 1870 1/6 bbl., Yellow Ocher, 15Ba, MC, very sharp color, few wrinkles, fresh & V-VF, very Rare, only six reported, (ENV 1,250-1,500)Cat. 600.00

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

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