

The American Revenuer

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The First Issue of
Argentinian "Adicional" labels was similar to
the Cigar stamps but apparently used on
any tobacco product. More, inside, page 99.



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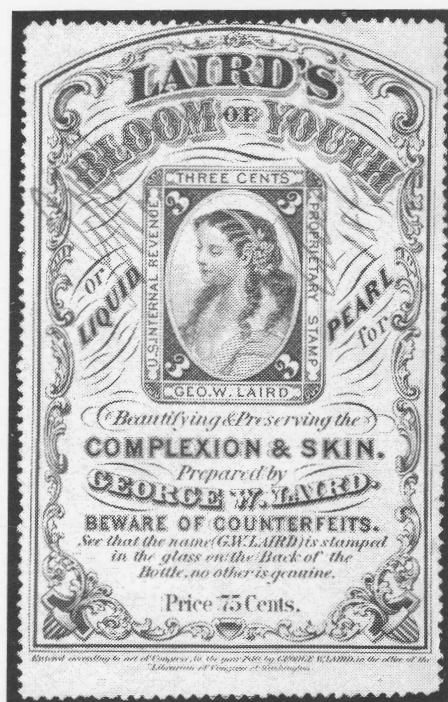
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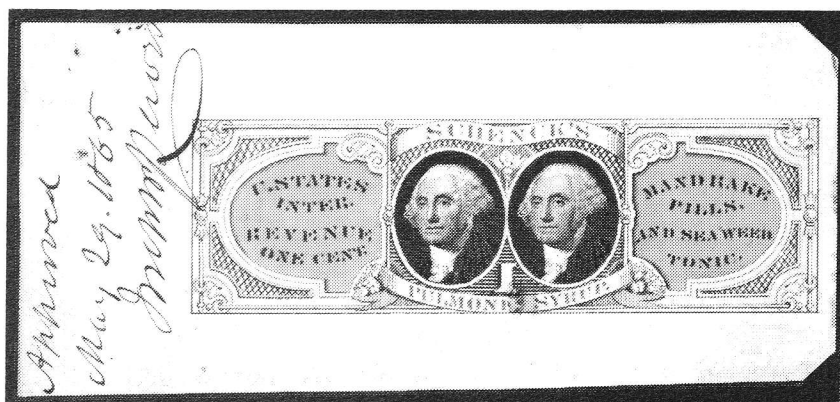
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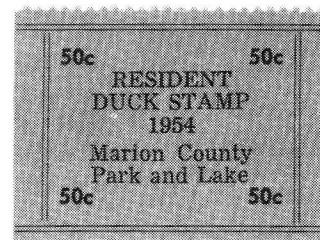
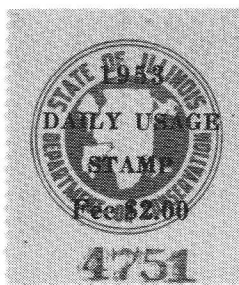
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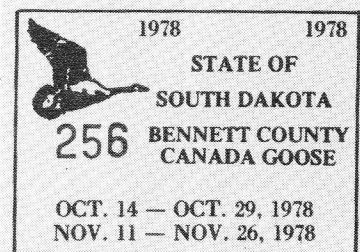
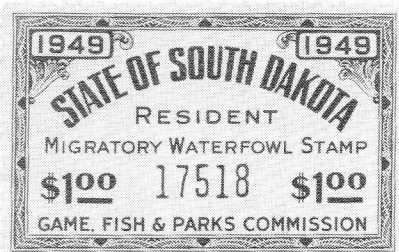
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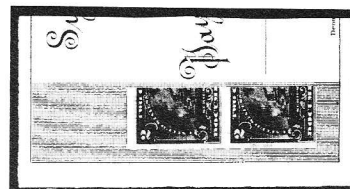
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The American Revenuer

The Journal of International Fiscal Philately

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May 1991

Whole Number 435

Australia Customs Duty Stamps Archives

provided by Peter Collins, ARA

The Australian Customs Duty Act passed in 1902 provided for a duty of three pence per pound to be charged on printed circulars, price lists and advertising matter imported into the country. The intention of this levy was to encourage traders, merchants and shopkeepers to have such material printed in Australia rather than abroad, to support home industry. At first the duty was collected only on bulk importations, but after two or three years, keen customs officers started to demand payment pro rata on single circulars arriving through the post for private individuals. This caused protests at high level from people who had paid out duty on an item of mail only to receive advertising matter which they probably did not want anyway. Inevitably the authorities ignored these complaints and, on August 8, 1907, raised the sum payable to 6d. per pound or 35% ad valorem, whichever was greater.

In August 1907, the Australian High Commissioner's office in London arranged for a series of eleven Customs Duty stamps in value from 1/4d. to 1s. to be prepared for the collection of duty on printed matter imported by mail. Until these became available, duty paid was acknowledged by the use of postage due stamps. The Customs Duty stamps were available from the office of the Australian High Commissioner in London to be used on envelopes containing printed matter in the same way as postage stamps, to indicate that duty had been paid. With the onset of

the Great War in 1914, duty was raised again on December 3 to 8d. per pound or 35% for "British Preference" goods and 10d. per pound or 40% ad valorem for the "General tariff." In the ensuing years many changes occurred in duty rates and, from March 25, 1920, a third "Intermediate" rate of duty was introduced for countries with whom Australia had tariff agreements.

The stamps were obtainable only through the London office but could be used by exporters in any country in the world. From 1914 various values were surcharged with denominations in Cents for use of U.S. exporters and these were available from the Australian consul in New York. There were continual revisions and adjustments to the rates of duty until an Act of May 23, 1957, removed customs duties from all catalogues and price lists except those advertising goods and services of Australian residents, thus after fifty years, achieving the original object of the Act. On February 14, 1966, import duties were finally removed from all printed matter. No duty stamps in Australian decimal currency were issued.

Many printings were made by various printers over the years, many distinctive in shade, details of the design, perforations and paper. The release from printer's archives of a file of complete mint proof sheets of these issues printed between 1923 and 1956 gives serious philatelists the opportunity to study details of variations in the supplies ordered over the

(Archives—continued on page 101)

THE AMERICAN REVENUER

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Tobacco—ADICIONAL Labels

by G C Akerman FRPS,L, ARA

This final type of Tobacco revenue stamp was used to make up the value of old labels to the new values required by successive changes in the tax rates. Initially the little square Cigar labels were used for the purpose, but it will be recalled that these were suppressed at the request of the manufacturers in 1896—so new stamps were created.

There are two groups of Adicional labels. A set of square stamps, apparently for use on any tobacco product, was available until at least 1926. The second group took the shape and appearance of the little bands for single cigars.

First Issue—June 26, 1899

The first issue has the Mercury Head in a frame engraved by Domingo and inscribed:

“VALOR ADICIONAL TABACOS
IMPORTADOS”

This design was initially used for both imported tobacco products, when it was printed in rose-red, and for local produce, when it was printed in black.



First Issue. Above, flaw on the 3c.

The stamps were typographed by the Casa de Moneda in sheets of 25 (5 x 5). They were issued ungummed and imperforate.

There are many minor frame breaks, including a small break in the outer circle above the “T” of “TABACOS” which seems to appear on all units of the 3c value.

The 3c black has been seen handstamped “...Consumo \$1.98”, and the 2c red with a black machine overprint “Precio al Consumidor...”.

Second Issue—1899

At a slightly later date a similar stamp shows a modified inscription: “VALOR ADICIONAL PARA TABACOS”. It appears only in black, and presumably takes the place of the black prints of the First issue.



Second Issue, with “Importacion.”

The 1/2c, 1c, 3c and 5c values have been reported handstamped “Importacion” in blue.

Third Issue—1907

The same design was re-issued, with some new and higher values, on thin smooth paper. Each value is in a different color.

Fourth Issue—1915

Again the same design, now on a coarser wove paper and in a new suite of colors.



Fourth Issue: left—with vertical scratch; right—with horizontal scratch.

The plates have become somewhat the worse for wear, with rather a lot of small scratches. Two collectable varieties have been seen: on the 2c, where a horizontal break extends from the right margin through the frames above T(ABACO) into the medallion as far as the wing on the helmet; on the 3c where a nearly vertical scratch enters from the upper margin, passes through (P)A(RA), through the medallion and terminates above and to the left of A(VOS). This latter unit also has a short horizontal break through the left frames and the outer ring by (VALO)R.

Adicional for Cigars

This series seems to have started in 1932, taking the form of small cigar bands.

ADICIONAL Summary Table

	<i>First Issue</i>	<i>Second Issue</i>	<i>Third Issue</i>	<i>Fourth Issue</i>
1/5c	- Rose Red	-	-	-
1/4c	Black Rose Red	Black	-	-
1/2c	Black Rose Red	Black	Purple Brown	Apple Green
3/4c	-	-	-	Dull Purple
1c	Black Rose Red	Black	Orange	Crimson
2c	Black Rose Red	Black	Cobalt	Brown Purple
3c	Black Rose Red	Black	Deep Green	Pale Ultramarine
4c	-	-	Rose Red	Green
5c	Black Rose Red	Black	Blue	Rose Red
10c	-	-	Slate	Bistre
25c	-	-	-	Slate Violet
30c	-	-	Red Violet	Grey Lilac

First Issue—1932



First Issue

The Ley area, below the minute Mercury Head, has been replaced by ornate scrollwork; the main panel reads

“ADICIONAL - 19 de ENERO 1932”

There is no value and the color is dull claret.

Second Issue



Second Issue

The main panel now reads:

“VALOR ADICIONAL”

Mercury is now in a greek panel at the left and the value, in very bold numerals, is in a panel on the right.

Third Issue—Ley 12148

The Mercury Head is back in a circular frame which includes the Ley number in a band of lettering. The central area reads:

“ADICIONAL PARA CIGARROS”

above and the sales price and tax level below; the value remains in bold type to the right.



Third Issue

Appendix—Leys and Issues

In view of the complexity of the Tobacco issues, and to indicate the possibility of future finds, the following table summarises the relationships between the Ley numbers and other design features and my Issues. More than one issue is quoted for those types which

Adicional for Cigars

	<i>Second Issue</i>	<i>Third Issue</i>
1/2c	Bright Yellow Green	
3/4c	Black	
1c	Crimson	
2c	Purple	
4c	Reddish Purple	
4 1/2c		Br Yellow Green
9c		Yellow Brown
15c	Yellow Brown	
45c		Dp Rose Lilac
50c	Plum	

Summary of Leys and Issues

Identifier	Cigarettes	Single Cigars	Multiple Cigars	Tobacco
Printers' Type	1	1	1	1
Domingo labels	2	2	2, 3	2
Mouchon labels	3	—	—	3
Ley 3745	4, 5	—	4, 6	4, 5
1900	—	—	5	—
Ley 3884	—	3, 4, 5	7, 8	—
No Ley	6	6	9, 10	6
Ley 9647	7	7, 8	11, 12	7
Defaced Head	8, 9, 10	12, 13	—	8, 9
Ley 10225	—	9	13	—
Ley 10359	—	10	13, 14	—
Ley 11024	—	11	—	—
Ley 11252	11	14	15	10
Ano 1932	—	15, 16	—	10a
Ley 11582	1	17	—	11
Ley 12148	13	18	—	12
Ano 1935	—	19	—	13
Decrees	14, 15, 16	—	—	—
Ley 12773	—	20	—	14
Ley 13925	17	21	—	—
Ley 14393	18	22, 23	16	15
Ley 16450	—	—	17	16

are re-used with overprints or in new colors. (Keen-eyed students will observe that the table demonstrates a degree of inconsistency in the previous listings!)

The four main series of labels have been described

in *The American Revenuer* in the following issues:

- Cigarettes September 1985, pp 128-134
- Single Cigars July-Aug 1986, pp 134-142
- Multiple Cigars May 1990, pp 103-111
- Tobacco November-December 1990 pp 204-211

Archives—continued from page 98

period. Each sheet has a manuscript date and order number enabling different shades, papers and printings to be properly allocated and extending the knowledge which specialists have ferreted out over the years.

The Australia Duty Stamp Archives were sold at Christie's Robson Lowe on December 7, 1991, in Bournemouth, England.

Sec. Report—continued from page

1090123

Joan, Richard S 4439, 148 Fairhills Dr, Ypsilanti, MI 48197-7416

Koch, Jack 2968, Box 428, Yardley, PA 19067

Lowe, Robson 1229, 39 Poole Hill, Bournemouth, BH2 5PX United Kingdom

Sharp, Thomas S 4531, 30319 Oak Tree Dr, Georgetown, TX 78628-1144 USA

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1866—BEGINNING OF STAMPED PAPER FROM BUTLER AND CARPENTER

by Ben Czech

In the past year these columns have looked into the activity of the American Phototype Company, Morey and Sherwood, and A. Trochsler and Company, three of the four government contract printers of imprinted revenues in the 1865-1875 period. The fourth printer in this period (Graphic Company was the exclusive printer from 1875 until 1883) was Butler and Carpenter of Philadelphia, the printer of the contemporary first issue adhesive revenue stamps. The firm continued under the name of Joseph R. Carpenter after the death of the senior partner (John M. Butler) on October 20, 1868.

The title of this column may surprise many veteran collectors of stamped paper. As most know, the type H die was approved February 12, 1867, (Turner, 1974); the earliest reported use of the H die is in August, 1867. Butler and Carpenter's other early imprinted stamps are the two type Is. The earliest reported use of the Is (May 1, 1867, for the RN-I1, Bank Check and April 12, 1867, for the RN-I2, U.S.I.R) precede the earliest reported use of the type H by several months. However, these earliest recorded uses do not precede the H approval date.

At long last a much earlier date for an example of stamped paper produced by Butler and Carpenter has been seen. Check number 803 of Office of the Lehigh Zinc Company drawn on the National Bank of Commerce of Philadelphia is dated November 16, 1866. That's over five months earlier than those previously recorded! Precisely when the Carpenter firm began imprinting documents is not known, although this recent discovery clearly pushes the starting date back to 1866. If there was any doubt that the type Is were Carpenter's first imprints, here is solid evidence of the use of type I before the date of approval of the type H die.

The story of Butler and Carpenter's entry into the field of stamped paper is connected to the story of how they permitted and perhaps even encouraged the government to contract with the American Phototype

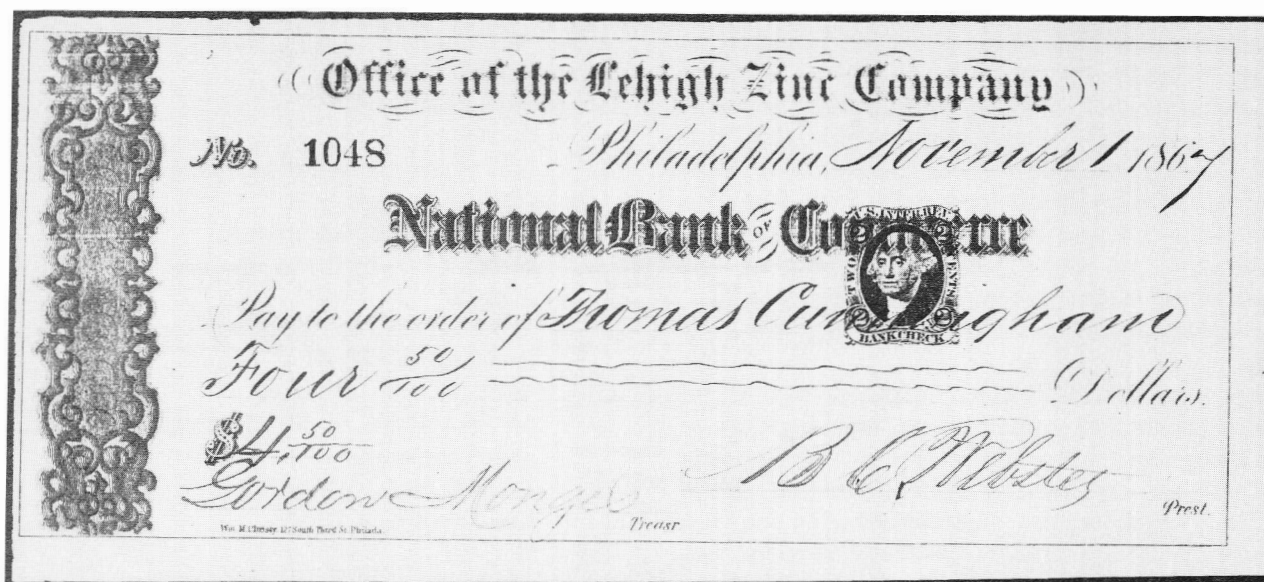
Company for the printing of stamped paper.

The Boston Revenue Book records correspondence from August 23, 1864, regarding the application of Mr. E's (Leopold Eidlitz of the American Phototype Company) process to printing of stamped paper (labels, wrappers, and check-books are mentioned). Butler and Carpenter indicated they had no objection.

However, six days later Butler and Carpenter raised questions about whether Eidlitz was in fact the holder of the patents he purported to have when presenting his case for printing stamped paper. Butler and Carpenter questioned if Eidlitz had intentionally deceived both Butler and Carpenter and the government. Nothing further is reported, but it is known the the American Phototype Company produced Byam, Carleton match wrappers and that the first deliveries of stamped paper (RNs) were made in April 1865 (annual report of the Commissioner of Internal Revenue). After this initial delivery, regular deliveries were not begun until July 1865.

The growth in popularity of stamped paper is obvious when one examines the monthly deliveries of two cent stamps by American Phototype. The monthly deliveries in July through September 1865 did not exceed 53,000. But in October, 1866 the monthly delivery exceeded 1,000,000 for the first time and in October 1867 the monthly delivery topped 2,000,000 for the first time. Was this one of the factors that led Butler and Carpenter to produce imprinted stamps?

There is evidence that Carpenter was delivering stamped paper before June 30, 1866. The Annual Report of the Commissioner of Internal Revenue for the year ending June 30, 1866, has a footnote that among the 2 cent stamps that Joseph Carpenter delivered were 18,819 stamps printed on bank checks. How much before June 30 did the deliveries begin? The Commissioner of Internal Revenue reported on January 27, 1866, that he had canceled the contract with American Phototype Company and that Butler and Carpenter were the new contractors for stamped paper (Mahler, 1988, p. 173). Although the reinstatement



RN-11 used by Lehigh Zinc Company almost a year later than the earliest known use reported in this column.

ment of American Phototype's contract has not been found, it is obvious from the annual reports that American Phototype's contract was reinstated (with perhaps the limitation that American Phototype could not print the check or receipt faces) because they delivered stamped paper in February 1866 and every month thereafter until November 1875. Carpenter's entry into the imprinting business may very well date from January or February 1866.

It is unfortunate that the annual reports do not report the delivery of adhesive and imprinted stamps separately for the Carpenter firm. In fact, the footnote about the 18,819 imprinted stamps in the 1866 report is the only mention in any of the annual reports that Carpenter delivered imprinted stamps. Imprinted stamps continued to be reported in the total of deliveries of two cent stamps (alas, without the footnote telling how many were printed on checks, receipts,

etc.). The quantities of imprinted stamps delivered by Carpenter remains somewhat a mystery. There are a number of methods for estimating the quantities and perhaps a future column should be devoted to this subject.

References

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- Smith, S. A survey of U. S. revenue stamped paper: the H die. *U.S. Specialist*, 1974 August, p. 389-390.
- Toppa, G.L., H.E. Deats, and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States*. Boston: Boston Philatelic Society, 1899.
- Turner, G. T. *Essays and Proofs of United States Internal Revenue Stamps*. Arlington, MA: Bureau Issues Association, Inc., 1974.

Prices? Prices!

an update on current market values

by Martin Erler, ARA

In his cover letter for this article Martin Erler stated that "For a long time I have hesitated to make the decision for new and considerably increased prices.... Now things have developed to an extent where there is no way out...prices have simply over run us." Pending the publication of revised catalogs, the following article has been prepared as a guide to what is happening.

When we conferred within the ARA about 20 years ago to set prices for Austrian and German revenue stamps, no adequate information was available. The Forbin Catalog, the last catalog that covered those countries, had been issued dozens of years before. The stamps of the U.S. and Canada had high prices at that time already, yet the situation for Austrian and German revenue stamps seemed to be a bit nebulous. In our opinion collectors often had to pay too high prices.

There were two differing opinions as to how we should set the prices in the new catalogs: high prices might bring more material onto the market and this would also make the dealers more interested. On the other hand beginners could be frustrated by the high prices. I remember well the words of our late president of the ARA, Gerry Abrams, "If we set high prices, then we are going to bid ourselves out." Thus we decided to set prices at a low level, reflecting current market rather than a market with more collector interest.

The first new catalogs for Austria, Czechoslovakia, Germany, Slovakia and Liechtenstein thus show these low prices, a situation that got me a lot of dealer protests. At that time, however, this decision surely was right, for the number of collectors interested in this field increased considerably.

Fortunately, we managed to buy some remainder stock from old dealers in Europe at reasonable prices, which enabled us to pass on the material to ARA members at the low prices indicated in the catalogs.

This *work of love*, of course, could not go on forever. After more than a dozen years we are confronted by material barriers. Even the highest altruism is stopped by a limitation of financial means.

Today the situation has changed greatly. Collectors expect that the FIP will soon acknowledge worldwide revenue stamps for exhibits—they are going to become fashionable. That has increased the demand and as a consequence prices are soaring upward.

With the exceptions of Germany I and Austria I, all volumes of the catalogs should be reworked. If for no other reason than to revise the pricing. This will take some time. Thus for the present, we can only give some details and outlines of price developments.

In the following discussion, "R" means that these stamps have not shown up on the market for many years and usually are not available at multiples of the current catalog prices.

Germany, Volume I

A	R
B	1-82 small values up to 50%, rarer stamps up to 100% increases.
C	Not available, not issued.
D	R
E	+ 100%
F	1, 2 +300%; from 3 on about same prices. Rarer items up to +50%
G	+50%
H	4A-8A + 100%; 54, 55 +100%; 60 + 200%; others about the same.
I	+ 100%; high values R
J	most stamps + 100%
K	R
L	13, 14, 29 + 100%; others + 50%
M	8, 9 + 100%; others + 50%
N	smaller values + 50%; high values + 100%
O	+50%; 7, 9, 13-22 + 100%; 23-31, 51-60 R
P	+ 50%
Q	R
R	All stamps between 1.00 and 4.00
S	R
T	+ 50%; T4 about 2.00
U	+50%
V	R
W	0.50 each
X	R
Y	10.00
Z	1-17 R; 18-25 +100%
AA	9 R; 6, 7, 8 +100%; new: 1.500.00 about 8.00
AB	+ 100%; 12-15 4.00 each
AC	R
AD	+100%
AE	unused 2.00, used 0.30
AF	1-5, 10-19, 22-43 unchanged; 20, 21, 49, 56, 62-64 R; others + 50%
AG	+ 100%; 7-9, 30-45 R

AH small values + 50%; higher values + 100\$
 AI + 50%
 AJ 161-177 +100%; 230, 231 +500%; others only slight increases, but top values usually R
 AK R
 AL + 50%

Volume II, German Colonies and overseas ship lines

BAA 1-5 + 100%; 6, 7 60.00 each; 8-11 +100%
 BAB 1, 2 + 100%; 3, 4 R; 5, 6, 7 + 100%; 8 +200%; 9, 10 R
 BAC 1-6 R
 BAD only slight increases
 BBA 1 + 200%, 2-6 R

Overseas shiplines: See *The American Revenuer* 1990 March; 44:55-62. Prices for the rare items are higher in the meantime!

Volumes III, IV, V and VI

Prices for nearly all fields are moving up rapidly. Comparing with the new Yvert catlog, which contains Elsaß-Lothringen, prices have been increased between 300 and 3,000%! This may be a specific development, for Elsaß-Lothringen is also considered to be part of a French collection (a similar situation prevails with Saargebiet).

The volumes III and IV will be reworked within about one or two years to give anew reliable information for collectors. In the meantime we shall give additional information via *The American Revenuer*.

Volume VII, Court Fees after 1945

The early issues apparently are going to be difficult to find. New material is available from some countries only (predominantly North-Rine and Bavaria) but increasingly difficult to obtain because of new laws concerning the protection of data. Prices are still

moderate, for modern material about the same as indicated in the catalog.

Volume VIII, German occupation issues and Allied Military Travel Permits

Most stamps show considerable price increases. There is not much on the market, therefore, it is difficult to set prices. Many items are R!

Military Travel Permit stamps: 1,2 mint 85.00, used 50.00; 3,4 used 10.00 to 12.00; 5-8 + 100%; 9-11 R; 12 R; 113 used 40.00; 14 used 50.00, unused R; 15-17 used + 80%; 18 unused 35.00; 19 + 100%; 21 used 100.00; 22 unused 50.00; 23 used + 100%; 24 used + 200%; all others R.

According to new information the Baden street traffic tax stamps were used by the French Military Forces for travel permit fees in 1946-1948. Detailed information will follow. These stamps still are available at reasonable prices (mint between 2.00 and 12.00, on document R).

Volume IX, Fee stamps of Bavaria

These stamps are going to be comparatively rare. They are out of use. High values with handstamps R. All others between 0.50 and 5.00.

Volume X, General municipal fee stamps

Only the issues L, S, R and W are partially common. Most of the other issues are rarer than we anticipated in the beginning. Sales of early issues (before 1914) have shown prices of 20.00 and more. Some issues are R. This material is scarce.

All of these observations are tentative! We hope to be able to continue to offer our fellow members the majority of the stamps at reasonable prices, but apparently the low price period is over. Information on Austria will follow.

A frame of B&C revenue proofs

by **Herman Herst, Jr., ARA**

A dealer in revenue stamps between the two World Wars was Mervyn Haycock. Haycock often visited the offices of Burger & Co., at 88 Nassau Street. The Burger brothers, of whom more stories could be told than this magazine could hold, started in those offices in 1888—at their death in the 1940s, the quarters had yet to receive their first cleaning.

The frame was a presentation from Butler and Carpenter, the firm of engravers who had produced the first U.S. adhesive revenue stamps. Haycock dropped in on the Burgers frequently and studied the frame. Repeatedly he asked if they were stamps or proofs and just as repeatedly, he asked the opinion of

dealers up and down the street. the colors were so bright that, in the opinion of most dealers, they could not be other than proofs. Haycock refused to be convinced.

The game went on for several months. The Burgers refused to give an opinion and, just as Captain Ahab could not get Moby Dick out of his head, Haycock could not stop thinking about what he could earn when he soaked the contents of the frame. One day he visited the Burgers and gave them a check.

He went home and soaked the contents of the frame in the bathtub.

They were proofs.

SRS Newsletter—May-June 1991 is #200

With the May-June 1991 issue of the *State Revenue Newsletter* the State Revenue Society passed a rather significant milestone—this was issue number 200. Started in August 1959 and edited by SRS founder Elbert Hubbard, the one page mimeographed letter was distributed to an active membership of fifteen. Hubbard edited the first six issues and since then the publication has had seven additional editors.

The current issue has grown to a 20 page computer typeset journal. The feature article in this issue is "Vidalia Onions: Revenue collectors can get more than just a sweet taste" by W. H. Waggoner. This explores some of the distinctive tags and labels used on the very mild and sweet F-1 hybrid Granex onions grown in the area of Vidalia, Georgia.

Additional articles in the current issue discuss a number of hunting and fishing stamps from various states, Cuyahoga County (Ohio) local cigarette decals, a supplement to the SRS library listing, and a listing of state revenue stamps the society has for sale to members.

Of very important note is the fact that the State Revenue Society has grown from that original fifteen to over 250. In April member number 1,000 joined the society. Membership in the society is \$4 per year which includes a subscription to the bimonthly newsletter. Information is available from the President and Secretary, Terence Hines, Box 629, Chappaqua, NY 10514.

Industrial Alcohol stamps



The white bottle strip stamp illustrated here was sent by member Richard Lesnewski for identification. The stamp is on USIR watermarked paper, printed in black with a red control number. While there are references made to these stamps, usually in conjunction with the more familiar red and green liquor strips, apparently nothing other than passing commentary has been published about them. None of the published or unpublished works available to the

Editor revealed any references to them nor did a computer search of Richard Riley's soon to be published bibliography of revenue articles in serial publications.

Therefore, the Editor is using this as an opportunity to offer a two-fold invitation; first, if anyone can supply more information about the illustrated stamp, please write. Second, we openly solicit the submission by individuals or groups of individuals, a catalog listing of the Industrial Alcohol stamps.

Michigan Document—additional comments

by E. E. Fricks, ARA

Regarding the Michigan documents that were discussed in the "Document of the Month (27): Collecting Regional Fiscal History—two scarce Michigan origins," (*TAR* 1990 May; 44:102, 117-8) much of the organization and investment in the region, especially Houghton County, came from the Boston area. That may explain the Quincy Mining Company.

I believe that the Iron Cliffs Company has survived

to the present in the successor company Upper Peninsula Electric Company. Upper Peninsula may still have or know where the records of Iron Cliffs have gone.

Financing for the mining and later industrial ventures was provided by the House of Morgan and Kidder, Peabody. Many of the Morgan records have survived and I suspect the old Kidder records are in a business archive in the Boston area.

EAST INDIA



POST

EN ON



MUNICIPAL OFFICE,

Calcutta, 3. 9

1890.

Sections 77 and 80 of Act II. (B. C.) of 1888,

For the 1st-half of Official year

1890-91.

SIR,

As it appears that you have not yet taken out your carriage and horse license for the half-year—April to September 1890,—I beg to request that you will be good enough to take it out *at once*. If such license has already been taken in a different name or from a different address, I shall be obliged if you kindly communicate the fact to me at your earliest convenience. The usual schedule of rates is given below which please fill up and send to the undersigned together with the amount of tax due.

Yours faithfully,

R. CHATTERJEE,

License Officer.

SCHEDULE

PER HALF-YEAR.

Rs. As. P.

For every four-wheeled carriage drawn by two horses .. 12 0 0

If more than one such carriage, then for every such carriage after the first two-thirds of the above rate .. 8 0 0

For every four-wheeled carriage drawn by one horse, or pony or mule, or a pair of ponies or mules under thirteen hands .. 6 0

For every two-wheeled carriage drawn by one or more animals .. 6 0 0

For every horse (not a race horse) pony or mule .. 6 0 0

For every race horse .. 12 0 0

For every pony or mule under thirteen hands .. 2 0

Signature
bearing

NOTE.—Carriages, the wheels of which do not exceed twenty-four inches in diameter, are exempted.

12-6-90—1,500.

India

Horse and Carriage
Licence Fees, 1890

the tax man sends a postal card

by Victor Kreloff, ARA

There is no escaping the tax man as evidenced by this postal card mailed September 4, 1890, from the Wellesley Street station in Calcutta. It reminds the addressee that they had not yet taken out their semi-annual carriage and horse license for the six month period. The rates are given on the card.

Help Sought—PAGO

The illustrated stamp was submitted by member Donn Lueck with the hopes that some reader could help identify it. The stamp measures 21 x 22 mm with black printing on a pale rose paper; it is gummed.

If anyone can aid in identifying this stamp, please write to Donn in care of this journal so that we can publish the information.



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.

Lance K Campbell 4862, Box 204, Mary Esther, FL 32569, by Ronald E Leshner. United States.

Dale P Drake 4861, Box 869, Gloversville, NY 12078, by Richard Friedberg. Collector/Dealer, Lakeside Stamp & Coin Co.—US-Proprietary; Revenue Stamped Paper, Cinderellas.

Paul H Fresco 4858, 4223 W 177th St, Torrance, CA 90504, by Eric Jackson. Collector/dealer—United States, Canada, Europe.

Philip Kotsios 4864, 144 Westford St, Chelmsford, MA 01824, by Richard Friedberg.

Lawrence Le Bel 4865, 40-2A Woodsedge Dr, Newington, CT 06111, by Richard Friedberg.

Ken C Owings 4866, 7 Westwood Dr, Whitman, MA 02382, by Richard Friedberg. Dealer, Antiques Ameri-

cana—rare books.

Dr Welwyn Picker 4859, 621 S New Ballas Rd, Medical Doctors Bldg A, St Louis, MO 63141, by William J McDonald. South Africa, South West Africa.

Frank Reischerl 4867, Box 1299, Manchester, CT 06040, by Richard Friedberg.

Vincent Rickard 4860, 691B Burnside E, Victoria, BC V8T 2X9, Canada, by Ronald E Leshner. United States, British Commonwealth.

Donald P Uselmann 4863, 4906 Baltan Rd, Bethesda, MD 20816, by Ronald E Leshner. United States.

Highest membership number assigned on this report is 4867.

New Members

Numbers 4847-4851

Applications for Reinstatement

Frederick A Brofos 3950, RD 1, Box 414, Warner, NH 03278, by Richard Friedberg. Norway, UK-Embossed.

Richard Jaeger 4573, 873 Diver Rd, Cleveland, OH 44145, by Secretary. Collector/dealer—Canada-Federal, Canada-Consular Fee, US-Hunting Permit, UK-Embossed, Philippines.

Board of Directors:

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

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

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

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

Eastern Representatives: Brian Bleckwenn and Ernest Wilkens

Central Representatives: Kenneth Trettin and Martin Richardson

Western Representatives: Richard Riley and Scott Troutman

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

Appointive Officers:

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

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

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

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

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

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

Representatives in other countries:

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

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

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

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

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

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

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

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

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

(Volunteers in unlisted countries sought, please contact the

Lisle E Kaufmann 503, 610 Lynden Lane, Arlington Heights, IL 60005, by Richard Friedberg. Collector/dealer part-time—US.

Terrill G Layman 2930, Box 747, Westborough, MA 01581, by Richard Friedberg. United States.

Roger D Skinner 2437, 1020 Covington Rd, Los Altos, CA 94024, By Secretary. Nepal.

Deceased

Dr Grosvenor W Bissell

Resigned

Edward J August

G G Booth

James J Reeves

Gary A Van Cott

Dropped for Non-Payment of Dues

Adelman, Alex 2004

Algarin, Victor R 3799

Andrew, Daniel A 4438

Aronwits, Dr Michael H
1529

Ashton, M S 4631

Avon, Richard 4632

Banasik, Michael 4470

Barata, Paulo R 3270

Barker, Neil H 3777

Barrette, Raymond J 4713

Beard, Brad A 1943

Benfield, William R 1494

Black Jr, Dr Thomas A 3632

Blom, Christian 1818

Blumberg, Charles S 3956

Bly, Bruce A 1868

Bohmie, Edward M 4749

Bonhaus, Laurence A 4349

Botwinick, Irwin 4014

Boyles, James G 4132

Bugg, Peter 4468

Burns, Irvin 388

Burrell, Basil S 4635

Butler, John R 4083

Calkins, Forrest W 2284

Childrey, Gerald Lee 3976

Collins, Jimmie A 4670

Conland, Henry H 3862

Curtis, David H 3667

Cutler, Ed 1680

Debroff, Dick 4673

Demeny, Paul 2845

Deslauriers, Paul G 3797

Dhawan, Sohan Lal 1238

Donaghey, Robert W 4658

Dowling, James E 4723

Doyle, Michael 4598

Driskel, Michael 4689

Edgar, William, Jr 4255

Engman, Eugene C 4392

Falls, Michael E 4039

Fassler, Joel 4067

Garbani, James H 4745

Garrity, Robert K 3145

Geddes, Frank B 2276

Gish, Charles N 4464

Graf, Donald R 4126

Gray, Kent 4746

Gumbus, Paul B 4169

Hall, Boyd 4446

Hamm, Arthur C 4660

Heisey, Toni 4391

Henderson, Virgil S 1758

Highland, Terrence E 4486

Hinck, Henry J 4606

Hineline, Richard H 2007

Hoffman, N P 4743

Honig, Henry A 2712

Hutchison, Donald J 4585

Hutton, H B 2694

Imes, John C 4432

Jaiswal, Sandeep 4583

Jones, Harry E 4736

Kase, Richard Alan 3802

Katzman, Paul A 4401

Kaufman, Lewis 2621

Kielbasa, Richard D 4135

Kimmich, Carl P 1341

Kornmiller, William H 3146

Kreuzer, Justin L 1383

Lavallee, Thomas 3046

Lee, James T 2222

Lichtenberger, R W 3751

Loob, Gary 4737

Lorbeer, Arnold 3461

Lynds, Max 3641

Madden, Henry 4265

Magrino, Daniel W 1471

Maisel, David F 4331

Marcinkus, David D 4096

Martin, Peter 4489

Matusko, Michael 2562

McDonald, Robert J 4344

McKown, Michael A 3663

McNee, Dale 4720

Mikeska, Marvin R, Jr 1598

Morgan, John P 4586

Moszynski, Richard P 1716

Murty, Y S 3518

Newnham, Robert E 4484

Niblick, Robert H 3748

Norwood, Raymond L 4402

Nosaka, Marilyn N 2253

Nusbaum, Sidney L 4661

Nutting, Larry E 4591

Paley, Martin 2421

Paquin, Michel 4709

Petsco, John L 4160

Pontbriand, Paul H 4084

Poulsen, Peter 4285

Powell, Peter W W 4448

Rebeles, Julius 4250

Redd, Roosevelt, Jr 4696

Reis, Kenneth J 1789

Rene, Pierre 4452

Reymers, Howard E 4662

Rook, Ralph Brian S 1343

Roser, Charles L 445

Salzer, Richard L 816

Saucedo, Ralph F 4699

Scheuer, Mark A 3550

Schneiderman, Howard A
1687

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.

Barnes, Bruce H 2257, Rt 1, Box 265N, Leesburg, VA 22075 USA

Carson, Hugh (Tom) T 3628, 5712 N Morgan Lane, Chattanooga, TN 37415

Fiddler, Thomas D 4832, 6660 W Barnard Ave #105, Milwaukee, WI 53220-4531

Henderson, Virgil S 1758, 7940 S. Webster Way, Littleton,

Schrepfer, George R 3378

Schukraft, Bernard 3735

Sell, Larry R 2407

Shanley, Edward C 4154

Short, Victor 4502

Smerekanicz, William 4291

Smith, Richard J 4256

Sobolewski, Charles J 3033

Stanchfield, Margaret E
4424

Steefel, John E 4685

Steefel, Ted 4734

Stewart, Michael J 4183

Stippick, John 3637

Stratton, Peter 4062

Stringer, Max W 4711

Strunk, Delbert C 4153

Sullivan, P Mike 4700

Sweet, Marvin A 4691

Tarres, Vincente Pons 1795

Tucker, Narcie 4608

Tully, Syl C 3194

Turner, James D 949

Vandenberg, George W
4561

Walden, Robert J 3304

Walters, Christopher M
4725

Walz, John E 3878

Weinhardt, Donald H 1085

Weurlander, Rainer 3897

Whitmore, John S 2824

Whitson, David H 4171

Whyte, Bruce L 2302

Woo, C. Ming 4119

Wood, Steve 4739

Workman, William G, Jr
4600

Wynn, F Houston 2349

(Secretary's Report—continued on page 101)



"Bicycle" Playing Cards

are used all over the world. Sales exceed all other makes. They sell readily—sell themselves, because they have been so universally tested. Their peculiar slip, finish, dealing and wearing qualities are not found in other makes at the same price. Don't accept substitutes or imitations. See that the trade mark ace is on every pack.

The United States Playing Card Co.
Cincinnati, U. S. A.
Cable Address, "Bicycle Card," Cincinnati.
The Largest Manufacturers of Playing Cards in the World.

Two Grand Prizes, St. Louis, 1904
Gold Medal, Buffalo, 1901
Grand Prix, Paris Exposition, 1900
Highest Award, Chicago, 1893



TRADE MARK

TRADE MARK

Επιτρέπεται να αντιγραφεί η εικόνα του άσου ελπίδα, εφόσον είναι επί της εικόνας του άσου ελπίδα.

Είκοσι οι μεγαλύτεροι κατασκευαστές παιχνιδιών του κόσμου.

Τα παιχνίδια

τό Δικυκλόν

ταύτα είναι εν χρήσει καθ' όλην την υφήλιον. Αι πωλήσεις ημών υπερτερούσιν εκείνας όποιωνδήποτε άλλων μάρκας. Πωλούνται εύκολως διότι απανταχού έδοκιμάσθησαν. Ένεκα της ιδιαιτέρας αυτών λειτουργήσεως, καλώς χειρίζονται και εξαιρετίως πενιχρότητα, δίνονται να συγκριθώσι προς παιχνίδια άλλων κατασκευαστών παροτρύνοντες εις την αλήτην τιμήν.

Μη αγοράζετε απομιμήσεις και μη επιτρέψετε να αντιγραφεί η εικόνα του άσου ελπίδα, εφόσον είναι επί της εικόνας του άσου ελπίδα.

Είκοσι οι μεγαλύτεροι κατασκευαστές παιχνιδιών του κόσμου.

VIRGIN ISLANDS
INTERNAL REVENUE
7
CIT
STAMP
OF THE U. S.

ERIC JACKSON

Phone (215) 926-6200 PO Box 728 • Leesport, PA 19533

MAIL AUCTION #63

CLOSING DATE: August 28, 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 bid sheet 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	R14c F	30.00
2	R150 VF crease PHOTO	400.00
3	R177 VF cut cancel PHOTO	40.00
4	R189 F-VF cut cancel PHOTO	70.00
5	R194 F cut cancel PHOTO	225.00
6	R223 F perfin, s/e at right PHOTO	275.00
7	R226 F perfin, staple holes, faults PH	200.00
8	R227 F-VF cut cancel, few short perfs, small corner crease PHOTO	200.00
9	R333 VF perfin	16.00
10	R334 VF staple holes PHOTO	100.00
11	R335 VF staple holes, corner crease	30.00
12	R457 F	16.00
13	R458 VF perfin	3.00
14	R460 VF cut cancel	18.00
15	R680 VF staple holes	9.00
16	R726 VF perfin	5.00
17	R728 VF	25.00
18	R730 F cut cancel PHOTO	85.00
19	R82b* F	13.00
20	R87b F corner crease	35.00
21	R837* F-VF	25.00
22	R840* F small thin	25.00
23	R841* F-VF PHOTO	45.00
24	R859 F	7.50
25	RC19 VF cut cancel	6.75
26	RD23 F perfin	60.00
27	RD24 VF cut cancel, short perf	22.50
28	RD55* F	10.00
29	RD57* F	12.50
30	RD60 F staple holes, few short perfs	6.75
31	RD61 F-VF punch cancel PHOTO	125.00
32	RD62 VF perfin, corner crease PHOTO	100.00
33	RD64 VF staple holes, crease PHOTO	60.00
34	RD87 VF perfin, staple holes	37.50
35	RD103* F-VF	9.00
36	RD108* F-VF short perf	18.00
37	RD109* F	40.00
38	RD126* F	7.00
39	RD133 F corner crease	21.00
40	RD155* F-VF	30.00
41	RD184 F cut cancel, rebaked over faults	250.00
42	RD205 VF perfin, light stain	15.00
43	RD227 VF crease	25.00
44	RD229 VF staple holes	10.00
45	RD248* F-VF	15.00
46	RD279 VF staple holes	9.00
47	RD359 F staple holes	18.00
48	RD361 F-VF perfin	40.00
49	RD365* F	20.00
50	RD366* VF	15.00
51	RD369* XF PHOTO	40.00
52	RE79 F-VF light stains PHOTO	90.00
53	RE80 VF	3.00
54	RE96A* F-VF PHOTO	80.00
55	RE159 F-VF	10.00
56	RE162 VF staple holes PHOTO	70.00
57	RE164 F-VF tack holes, soiling	30.00
58	RE165 F-VF tack holes, soiling	20.00
59	RE166 F-VF staple holes, stains PHOTO	150.00
60	RE169 F-VF faulty PHOTO	200.00
61	RE170 staple holes, soiled, reduced at bottom PHOTO	800.00
62	RE171 F-VF staple holes, light soiling, PHOTO	175.00
63	RE172 F staple holes, sealed tear at bottom PHOTO	700.00
64	RF4 F small thin	30.00
65	RF10a F-VF	25.00
66	RF11* VF crease PHOTO	37.50
67	RF13 VF thin spot, corner crease PHOTO	32.50

68	RF15 F-VF thin PHOTO	250.00
69	RF22 F	4.00
70	RF26* dry printing pair, F right stamp with stain	-----
71	RF28* VF	5.00
72	RF29* F PHOTO	125.00
73	RFV1 F usual crease PHOTO	150.00
74	RFV3 VG sealed tear	90.00

PLAYING CARD BUREAU PRECANCELS Precancel Stamp Society Catalog Numbers & Values

75	RF20-12(PC2), APC Co., pair, VF	2.50
76	RF20-11(PC3), AWG, pair, VF PHOTO	27.50
77	RF20-12(PC4), CPC Co., F-VF	2.50
78	RF20-11(PC5), NASCO, F-VF PHOTO	25.00
79	RF20-12(PC6), NYCC Co., F	2.00
80	RF20-12(PC7), RPC Co., pair, F	3.00
81	RF20-12(PC8), SPC Co., VF	5.00
82	RF20-12(PC9), USPC Co., pair, F-VF	6.00
83	RF20-12(PC10), WPL Co., pair, VF	3.00
84	RF20-13(PC21), RPC Co. Div. USPC Co., F-VF	8.00
85	RF23-14(PC34), CDC Co., VF	2.50
86	RF23-14(PC36), GA Co., pair, F-VF	10.00
87	RF23-14(PC37), GPC Co., F	2.50
88	RF23-16(PC61), RPC Co. Div. USPC Co., pair F	12.00
89	RF23-14(PC40), USPC Co., pair, F-VF	3.00
90	RF23-16(PC63), CDC Co. Div. USPC Co., gap pair, F-VF	2.25
91	RF23-16a(PC62), RPC Co. Div. USPC Co., in black, VF	12.50
92	RF23-16(PC63), CDC Co. Div. USPC Co., pair VF	2.25
93	RF23-17(PC71), USPC Co., pair, VF few short perfs at top PHOTO	42.50
94	RF26-14.5(PC111), B & B, VF sm. thin PHOTO	90.00
95	RF27-19(PC194), WPL Co., pair, VF PHOTO	75.00
96	RF27-19(PC195), SRC, VF	20.00
97	RF27-19(PC231), APC Co., pair, VF	2.00
98	RF26-26(PC241), CD, VF few short perfs	25.00
99	RF27-25(PC301), SPC, F-VF	3.00
100	PLAYING CARD FLOOR TAX WRAPPER, 7 Cents per Pack, USPC Co. Bicycle Playing Cards, reduced to design, VF PHOTO	-----
101	same, 8 cents per pack, on large portion of plain manila wrapper	-----
102	same, Internal Revenue Tax Paid in red on on small piece of plain manila wrapper	-----
103	RG13 F-VF cut cancel	8.50
104	RG17 F s/e at bottom	14.00
105	RG18 F	14.00
106	RG19 F	45.00
107	RG22 VF staple holes PHOTO	95.00
108	RG23 VF staple holes PHOTO	60.00
109	RG37* F-VF	12.50
110	RG38* VF	12.50
111	RG39* VF	12.50
112	RG40* VF	15.00
113	RG41* VF	9.00
114	RG42* F-VF	15.00
115	RG43* VF	12.50
116	RG44* VF	15.00
117	RG45* F	12.50
118	RG46* F-VF	22.50
119	RG47* F-VF	22.50
120	RG48* F	22.50
121	RG49* F-VF PHOTO	60.00
122	RG50* F-VF PHOTO	90.00
123	RG51* F-VF PHOTO	125.00
124	RG52* F-VF corner crease PHOTO	250.00
125	RG58-64* VF	19.25
126	RG65* VF	5.50

127	RG66* VF	8.00
128	RG67* F-VF	14.00
129	RG68* VF	17.50
130	RG69* VF	30.00
131	RG77 F PHOTO	70.00
132	RG79 F-VF thin PHOTO	125.00
133	RG83-89* VF	11.50
134	RG90* F-VF	5.00
135	RG91* VF	9.00
136	RG92* VF	11.00
137	RG93* VF	11.00
138	RG94* F-VF PHOTO	32.50
139	RG108-116* VF	16.70
140	RG117* VF	8.00
141	RG118* V-VF	8.00
142	RG119* VF	12.00
143	RG120 VF s/e at top	10.00
144	RG121 VF s/e at top & right	25.00
145	RG122 VG	15.00
146	RG123 VF s/e at bottom PHOTO	40.00
147	RG124 F-VF cut cancel	22.50
148	RG125 F-VF s/e at bottom, staple hole	15.00
149	RG127 VF cut cancel PHOTO	55.00
150	RG131 F-VF app., repaired cut cancels PH	200.00
151	RG132 VF staple holes, short perfs PH	75.00
152	RJ1-6* VF	11.35
153	RJA43b sheet of 50, red Wyeth Lab. pre-cancel, on unwatermarked paper, pretty	7.50
154	RJA44b sheet of 50, as above	20.00
155	BEER Priester B5A lower left corner sheet margins, F wrinkles	6.50
156	207a with PA 1/8 Bbl. attached, F	-----
157	DISTILLED SPIRITS 1 Gallon with red "ACT OF 1938, TAX \$2.25 PER GALLON" and violet h/s "Value increased under Revenue Act of 1940" F-VF varnished	-----
158	WHOLESALE LIQUOR DEALERS STAMP, Series of 1910, 20 Gallons, VF with stub	-----
159	as above, 30 Gallons, VF with stub	-----
160	as above, 40 Gallons, VF with stub	-----
161	CERTIFICATE OF TAGGING LINT COTTON, 1935-6, VF	-----
162	ORDER FORM FOR OPIUM, Series of 1923, original & duplicate, VF	-----
163	CANAL ZONE LIQUOR METER, 1961, \$1.00, VF small faults PHOTO	-----
164	same, 1961, \$2.00, VF small faults	-----
165	same, 1961, \$4.00, VF small faults	-----
166	same, 1972, \$2.00, VF small faults	-----
167	same, 1972, \$3.00, VF small faults PHOTO	-----
168	same, 1972, \$3.00 carmine border, VF small faults	-----
169	same, 1972, \$2.50, VF small faults, VF	-----
170	same, 1972, \$2.50 carmine border, VF small faults	-----
171	same, 1972, \$3.50, VF small faults	-----
172	same, 1972, \$4.50, VF small faults	-----
173	VIRGIN ISLANDS, Baird R71*, F-VF crease	-----
174	RJV3 F thin spot	-----
175	RJV7 VF thin, crease, light stain PHOTO	-----
176	AMERICAN MERCHANTS UNION EXPRESS CO 25¢ Prepaid Newspaper Parcel Stamp, faulty	-----
177	UNITED STATES EXPRESS CO. Parcel Stamp, brownish-black plate proof on card, F-VF	-----
178	NATIONAL ASSOCIATION OF COMMERCE AND LABOR, 300 & 1500 Bushel stamps on invoice for malt, F-VF	-----

PRINCELY STATES OF INDIA - Koeppl Catalogue Numbers

179	BHADARVA KM101 x 23, 102 x 3, 103 x 6, 151 x 36, 161 x 8	4,320.00
180	BHAJI 1 an stamped paper with 8 an & Rs 1 revenues (KM105, 107); 8an (KM124) on doc	180.00
181	CHARKARI KM51, 17 examples	510.00
182	DHAMI KM100, 101, 104 x 4, 105 x 18, some on full documents, some faults	3,530.00
183	JAIPUR 1947-8, 2 share transfer tickets with 8 an, Rs 1 & Rs 5 stamps	25.00
184	JATH KM86 6 examples	420.00
185	JHALAWAR KM51, 52 10 of each	400.00
186	-KM302 10 examples	100.00
187	MADHAN 1 an to 8 an (type 5), 22 stamps; also, KM107 x 2	2,010.00
188	NABHA KM114 x 3, 116 x 2; SURGANA KM101, 103; TONK KM204	195.00
189	PIPLODA 1933-37 Court Fee 2 an x 2, 8 an x 3 (KM52, 54)	305.00
190	-Court Fee stamps on doc, 22 various	1,100.00
191	PUDUKOTTAI KM111 x 10 on documents	250.00
192	SAILANA KM50, 51, 53	105.00
193	SIROHI KM112	50.00
194	SURGANA KM64, 75 & 82	400.00
195	-KM91, 94 & 95	230.00

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897

Trade China Revenues and Revenue Stamped paper. Please contact Yu Kanjin, RM #102, 42 Toutiaoxiang, Nanking 210002, P. R. China. *898*

Egypt: send for new revenue, document and unusual items list. Send want lists too! Some early Palestine. Denny Peoples, 8141 Springwater Dr. West, Indpls, IN 46256. *899*

250 Mixed foreign revenues \$5.00 or will accept any 250 Scott listed revenues in exchange. Domzall, 904 Wright #4B, Richmond, CA 94804. *900*

Postal Bid Sale for India, Indian States, Court fees, revenue stamp paper, cinderellas, stamps, postal history items, also GB, foreign countries and literature. Catalog free. Satish Misra, 112, Punjabbpura, Bareilly 243003, India. *901*

Chauffeurs Badges, license plate, disabled veterans key chain tags, paper licenses and registrations, windshield stickers. Dr. Edward Miles, 888-8th Ave, New York City, NY 10019. *902*

Wanted: Any quantity First Issue U.S. revenues with printed playing card manufacturer cancellations: A.D., Am C Co., CB, J.J.L., L.C., L. & C., L.C. & Co., S. H. & Co. Send description and price or ship for my offer. Will also swap. Paul Weidhaas, 7705 Lakeside Ave., Manhattan, KS 66502. *903*

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These are just a few of the items recently added to our inventory. At the recent Daniel F. Kelleher Co. auction of the Morton Dean Joyce Revenue Collection, I purchased over 750 lots on behalf of clients or for inventory. These purchases reaffirm our commitment to provide you, the collector, with the largest and finest selection of United States Revenue Stamps available for purchase anywhere in the world. We invite your inquiry, or plan to see us at one of the following stamp shows.

- APS STaMpsHOW, Aug. 22025, Philadelphia, PA
- Balpex, Aug. 30-Sep. 1, Hunt Valley, MD
- Houpex, Sep. 6-8, Houston, TX
- ASDA Stamp Festival, Sep. 13-15, Secaucus, NJ

Please note that the Andrew Levitt Auction of the Morton Dean Joyce Private Die Proprietary Collection will be held in conjunction with Stamp Festival. I will be attending the sale and will be pleased to represent you in order to acquire lots for your collection.

Eric Jackson

P.O. Box 728
215-926-6200

Leesport, PA 19533
FAX 215-926-0120

