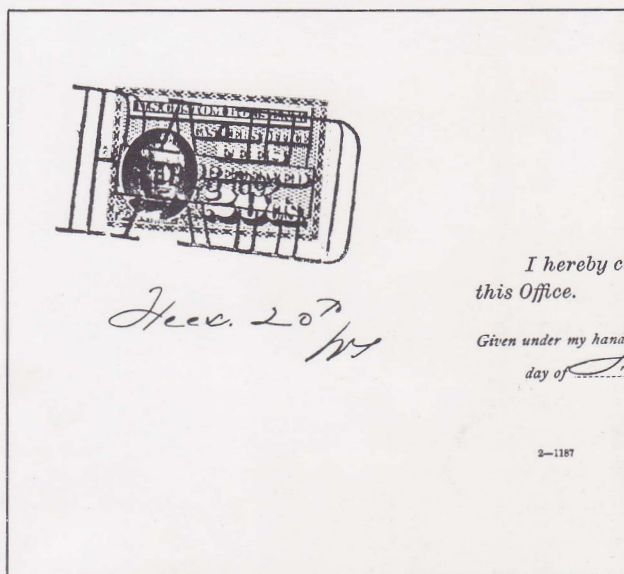


The American Revenuer

IN THIS ISSUE:

Pay to the Order of...(10): A Used Type O Check	117
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A 20¢ U.S. Customs
House fee stamp on a complete 1891
document makes an interesting addition to a collection,
especially when acquired at a bargain price.
More, inside, page 118.



I hereby certify
this Office.

Given under my hand
day of

2-1187

◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

JUNE 1991

Volume 45, Number 6
Whole Number 436



U.S. Revenue

Mail Auction #11



MICHAEL E. ALDRICH

P.O. Box 130484, St. Paul MN 55113

Phone: 612-633-6610

Fax: 612-633-8830

Closing Date: Sept. 16, 1991

Terms of Sale:

- 1) The highest bidder will receive the lot at a slight advance over the second high bidder. Tie bids go to the earliest bidder.
- 2) You may use any piece of paper. Please include your name, address, and signature.
- 3) Successful bidders will have lots sent if they are known to us. Others will be notified and payment must be received before lots will be sent.
- 4) There is no 10% buyer's commission for this sale.
- 5) Buyer agrees to pay \$2.50 for postage, insurance and handling. MN residents will be subject to 6.5% sales tax.
- 6) Bids may be mailed, phoned, or faxed. Payment can be made by check, money order, or VISA/MC.
- 7) Any lot that is not as described is returnable if returned within 5 days of receipt. Photographed lots are not returnable for reasons of centering, margins, perforations or any other illustrated factor.
- 8) The placing of a bid constitutes acceptance of all terms and conditions of sale.

Lot #	Description	Catalog Value
1	R1a, MC, VF	50.00
2	R2a, MC, VF, tear (PH)	800.00
3	R2c, Blk. of 4, HC, VF	675.00
4	R2c, MC, VG (PH)	100.00
5	* R4a, VF, O.G., scarce w/gum (PH)	300.00
6	* R7a, XF, Gem, (ENV 20-30)	10.00
7	R13b, VF, large margins (PH)	100.00
8	R13e, MC, VG, good color	150.00
9	* R17a, VG, O.G., scarce	110.00
10	R17c, HC, Fine, nibbed perf.	110.00
11	* R19a, V. pair, nick	160.00
12	R19a, MC, XF, nice	45.00
13	R21c, H. strip of 3, Fine, good color, rare (PH)	1250.00
14	R21c, MC, Fine, crease (PH)	375.00
15	R22d, HC, CC, Fine, good color	35.00
16	R26b, MC, VG, good margins (ENV. 50-60)	-----
17	R27a, H. pair, MC, XF, (ENV. 25-30)	20.00
18	R32a, MC, XF, nice, (ENV. 40-50)	40.00
19	R33a, MC, VF, nice margins, (ENV. 90-100) (PH)	90.00
20	R36a, MC, VF, nice margins	125.00
21	R36d, MC, VF, (ENV. 25-30)	22.50

Lot #	Description	Catalog Value	Lot #	Description	Catalog Value
22	R38c, Block of 6, MC, VG (ENV. 70-80) (PH)	105.00 65.00	82	* 15T012, XF, O.G. (ENV. 70-80), (PH)	60.00
23	R42a, V. pair, MC, Fine	50.00	83	* 16T44b, XF, imperf. between pair, O.G.	40.00
24	R45a, H. pair, MC, VF	55.00	84	* United Fruit Co., 1910 Yellow, VF, O.G., (ENV. 70-80)	-----
26	R50a, H. pair, PH, MC, Fine, nick	100.00	85	* -1911 Green, XF, O.G., tissue on back, (ENV. 70-80)	-----
27	R50c, H. pair, VF, nice,		86	* -1912 Orange, XF, O.G., tissue on back, (ENV. 70-80)	-----
28	R55d, H. pair, MC, VF, (ENV. 50-60)	45.00	87	* -1913 Blue, XF, O.G., this is the rarest of the four, (ENV. 90-100) (PH)	-----
29	R63a, MC, VF, nice	120.00	88	* Tropical Radio, 1926 5 cent Red, VF, O. G., (ENV. 75-100) (PH)	-----
30	R65d, HBC, XF, nice	26.00	89	Turner 253, Essay, MC, 2 cent red, XF, rare, (ENV. 75-100) (PH)	-----
31	R73a, H. strip of 3, MC, VF, nice	65.00	90	TA57a, VF, (ENV. 30-40)	10.00
32	R74a, MC, VF (PH)	175.00	91	TA60a, VF, scarce, (ENV. 50-60)	15.00
33	R82a, MC, pre-print paper fold, Faults (PH)	75.00	92	TC271, VF, small flaws, scarce, (ENV. 50-60) (PH)	25.00
34	R85a, MC, Fine	90.00	93	TC390, VF, (ENV. 25-30)	14.00
35	R88a, MC, VG	225.00	94	TE962a, VF, scarce, (ENV. 40-50)	22.50
36	R90c, MC, VF, scarce this nice, (ENV. 80-90) (PH)	70.00	95	* 1878 4 oz. orange tobacco wrapper, XF, (ENV. 75-100) (PH)	-----
37	R92a, MC, Fine, tiny mar. nick (PH)	375.00	96	* 1878 4 oz. blue tobacco wrapper, XF, unlisted, (ENV. 75-100) (PH)	-----
38	R93a, MC, VF, nice margins (PH)	45.00	97	* 1G3S, specimen, booklet of 4, Fine, O.G., (ENV. 50-60)	-----
39	R94a, MC, VF, nice	70.00	98	Fermented Fruit Juice - 8 oz., Fine, small scuff	-----
40	R100d, MC, VF, clipped perfs	125.00	99	-13 oz., VF, thin	10.00
41	* R102c, VG, good colors, very rare (PH)	500.00	100	-24 oz., VF, couple rough perfs	20.00
42	R102c, MC, VF, small tear (PH)	500.00	101	-29 oz., Fine, wrinkles, rare, (ENV. 50-60) (PH)	25.00
43	R119, HC, Fine (PH)	225.00	102	-29 oz., P.I., VF	25.00
44	R121, HBC, Fine, Faults (PH)	325.00	103	* -32 oz., S.E., XF, very fresh, rare unused, (ENV. 50-60) (PH)	20.00
45	R135b, HC, VG, invert (PH)	250.00	104	-32 oz., S.E., Fine, tiny tear	20.00
46	* R152c, XF, huge jumbo, choice, (ENV. 40-50) (PH)	30.00	105	2N43-8, Set, Fine, some usual flaws, (ENV. 40-50)	22.25
47	R160, MC, XF, S.E., nice	60.00	106	* L1-6S, Ohio, Specimen, complete set, XF, O.G., (ENV. 75-100)	-----
48	* R163a, block of 4, XF, N.G., (ENV. 20-30)	15.00	107	* LY7, Louisiana Lottery, XF, O.G., rare (ENV. 75-100) (PH)	-----
49	* R164a, block of 4, Fine, O.G., scarce, (ENV. 70-80)	60.00	108	ST116, N.Y. Stock Transfer, P. I., VF (ENV. 20-30)	-----
50	R169(var.), H. pair imperf. vertical, unlisted, nick, (ENV. 100-125) (PH)	-----	109	Nat. Park Traller Permit -\$1 red, S.E. "Yellowstone", XF, (ENV. 30-40) (PH)	-----
51	* R170r, XF, N.G., scarce	60.00	110	Postal Note - 1 cent black, 1894, St. Louis, VF, (ENV. 50-75)	-----
52	* R172p, Fine, N.G., scarce	90.00	111	U. S. Dept. of Ag. - Mediterranean Fruit Fly Quar., June 30th, 1957 certificate, VF, (ENV. 20-30)	-----
53	* R194, Fine, O. G., fresh & quite rare, (ENV. 900-1,000) (PH)	900.00	112	* 1876 Philadelphia Package Ticket, XF, (ENV. 30-40)	-----
54	R714, HC, CC, VF	150.00			
55	RB8b, Fine, good color (PH)	900.00			
56	* RB19b, Fine, sharp color, small thin (PH)	200.00			
57	RD259, HC, CC, XF, tape on back (PH)	350.00			
58	RD311, HC, CC, VF (PH)	375.00			
59	RE167, VF, staple holes, Faults	125.00			
60	RE176, VF, staple hole	70.00			
61	* RE195, VG	50.00			
62	* RE198b, VF, fresh (PH)	65.00			
63	* RG11a, XF, lightly hinged, gem (ENV. 40-50) (PH)	30.00			
64	RG19, MC, XF, staple hole	45.00			
65	RG77, MC, VF, staple hole	70.00			
66	* RG97, Fine, never hinged	65.00			
67	* RG122, VF, lightly hinged	40.00			
68	* RG124, VF, never hinged	50.00			
69	RG128, HC, CC, XF, rare, (ENV. 300-325) (PH)	275.00			
70	RG130, HC, Fine	30.00			
71	* RS223b, VF, fresh, nice stamp, (ENV. 100-125) (PH)	70.00			
72	* 3T1, VF	25.00			
73	* 3T2, VF	25.00			
74	* 9T2, XF, O.G., (ENV. 25-30)	20.00			
75	* 12T1, XF, w/imprint (PH)	45.00			
76	* 12T3, XF, O.G. (PH)	80.00			
77	* 15T10a, XF, O.G. pair, (ENV. 25-30)	21.00			
78	* 15T40, VF, O. G.	30.00			
79	* 15T46b, VF, O.G.	40.00			
80	* 15T49A, XF, O. G., nice, (ENV. 70-80) (PH)	70.00			
81	* 15T49B, XF, O.G., nice, (ENV. 70-80) (PH)	60.00			

Abbreviations

HC : Hand Cancel	CC : Cut Cancel
MC : Manuscript Cancel	PI : Perfed Initial
HBC : Herring Bone	PH : Pin Hole
O.G. : Original Gum	NG : No Gum
H : Horizontal	V : Vertical
NH : Never Hinged	LH : Lightly Hinged
HR : Hinged Remnant	S. E. : Straight Edge
B : Bottom T : Top	L : Left R : Right
(PH) : Photo Shown	(ENV.) : Estimated Net Value

Bidding Increments

up to \$25.....\$1.00	\$300 to \$750.....\$25.00
\$25 to \$50.....\$2.00	\$750 to \$2,000.....\$50.00
\$50 to \$150.....\$5.00	\$2,000 to \$4,000.....\$100.00
\$150 to \$300.....\$10.00	over \$4,000.....\$250.00

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One of the advantages of belonging to the ARA is that each of you will receive without any charge our handsome and expensive catalog for our September 13 auction.

Each of the many sheets of Match and Medicine

Proofs and collateral is illustrated as well as most of the 1287 lots of exciting and different material. Included are many Olympic and Expo seals and poster stamps; also early (1907-1912) classic dirigible and air ship used postcards; and a fantastic folio (25 pounds weight) of Civil War maps showing every battle, every skirmish and everything you could possibly want to know or see (in color) about the Civil War. Since you will be getting (or have already got) the catalog, I won't take away any of the many other surprises. See for yourself. And if you place even one realistic bid, successful or not, in the sale, you will receive the next catalog absolutely free as well. Aren't you glad you're an ARA member?



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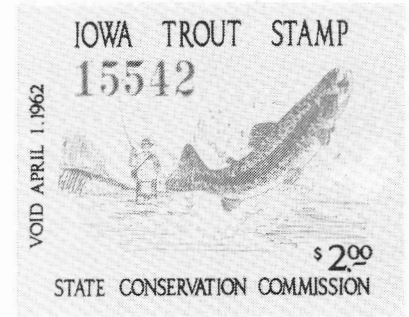
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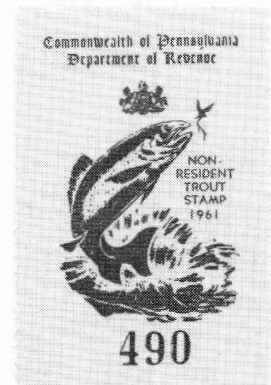
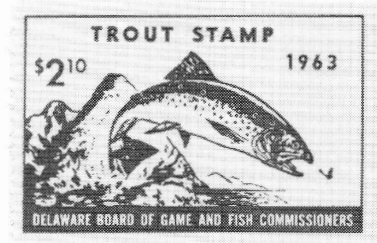
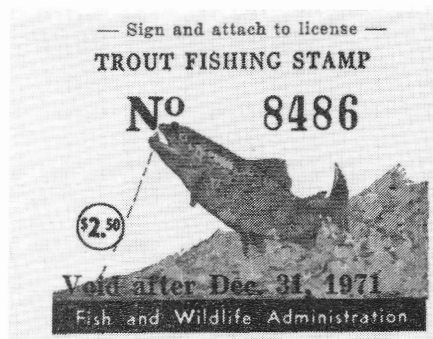
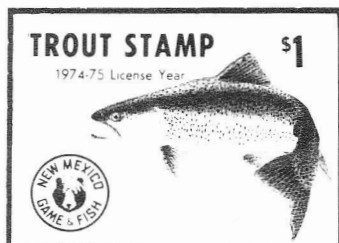


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The American Revenuer

The Journal of International Fiscal Philately

Volume 45, Number 6

June 1991

Whole Number 436

Reprinting of contemporary revenue articles a statement of editorial policy

In recent years only rarely has material been reprinted from other publications in *The American Revenuer*. The appearance of George Brett's article "Doubling' on some U.S. offset printed revenues" in *The United States Specialist* (1991 May and June; 62:295-301, 395-403) and the article "Biggest in the World: the Swedish Charta Sigillata stamps" by Stig Kjellander in *Luren* (1991 June; 23:No. 8, 1, 3-7) has occasioned a review of that policy. In these two instances as in others, these are fine articles and ones that would probably not be seen by the majority of our members.

We believe we should leave matters as they have been in the past. Reprinting occasional articles from

other contemporary philatelic journals would only be capricious at best. We believe everybody's interests would be best served if members would call to our attention such material as it appears in their *other* pet publication by sending us a photocopy or tear sheets so that it can be mentioned and then added to the ARA library files.

Articles in other journals will be mentioned in these pages and, depending upon their significance to their area of concern, be abstracted. In this manner members will be aware of the article's existence and if they desire they may obtain a copy.

Kenneth Trettin
R. F. Riley

Atalaya—Summer 1991

The Summer 1991 issue of *Atalaya* contains two major articles; part two of a Catalogue of Rattlesnake Island Stamps and in keeping with the current international attention on Yugoslavia, an article about "Croatian Exile Stamps." Additionally, considerable amount of space is given to current cinderella news and reviews of philatelic literature. The literature reviews should be of interest to cinderella collectors

as many of the reviews are about local posts or are publications not seen here.

Atalaya is published twice per year by Christer Brunström, Kungsgatan 23, S-302 45 Halmstad, Sweden. A sample copy sent by airmail costs \$2.00 (in banknotes), a two-issue subscription by air is \$4.00 and as a special offer the new issue along with 20 back issues can be ordered for \$20 or £10 (in banknotes).

THE AMERICAN REVENUER

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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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A USED TYPE O CHECK

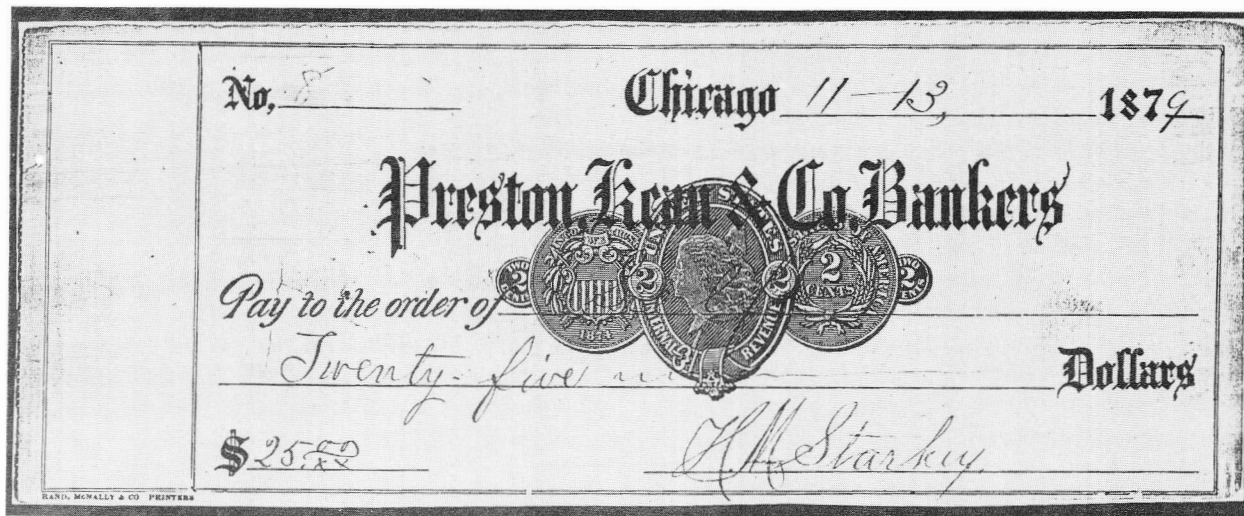


Figure 1. A Type O check used in Chicago about 5 years after the design was printed by Morey and Sherwood.

by Ben Czech

Unlike most other rare imprinted checks, the extant supply of type Os does not come from a single user. The known examples of RN-O2s come from five different banking firms:

1. Union Trust Bank, Chicago
2. Preston, Kean and Company, Chicago
3. National Bank of Commerce, Chicago
4. Manufacturers Bank of Milwaukee
5. German Savings Bank, St. Louis

Castenholz (1989) lists only numbers 2, 3, and 4 above. In addition the RN-O2 is known on a draft of Pullman's Palace Car Company of Chicago.

Used type O checks do not turn up often. So when they do, one has hopes that the check will yield some information to add to our meager knowledge about these rare imprinted checks. My research has yielded only three used examples. The first is one signed by Bangs Brothers on the Union Trust Bank, Chicago and dated December 18, 1875. This is the check responsible for the earliest known use reported by both Samuel Smith (1974) and the ARA census (Einstein, et. al., 1979). Bangs Brothers was identified in the 1876-77 City Directory as being in the business of stoves (manufacturer or seller of?) and had an address of 280 State Street.

A second example used by the Pullman's Palace Car Company of Chicago is also known. This item is a draft and the date of use is March 31, 1875, over eight months earlier than the Bangs Brothers example. This now is the earliest known use.

The latest discovery is a different setting of the familiar check on blue paper, drawn on Preston, Kean and Company. The ARA census (Einstein et. al, 1979) indicated that there were 4 unused Preston, Kean. However, this check face differs from the unused ones by the addition of "Chicago" to the left of the date line. So, there are really 7 different checks on which the type O is found, of which only 3 are known used. For a total supply of type Os that probably does not exceed 20, to find 7 different users seems extraordinary.

The date of use of the check (Figure 1) is October 13, 1879, about five years after the type Os were printed by Morey and Sherwood. It seems very strange that check number 8 would have been used five years after it was printed. Not many people would want to tie up their money in prepaid stamps on the checks, just for the convenience of having imprinted checks.

The signer of the illustrated check is H. M. Starkey; this would appear to be the Horace M. Starkey, physician, home address of 953 Wabash Avenue, listed in the 1878-79 Chicago city directory. Starkey is not listed in the 1875-76, 1876-77, or 1877-78 city directories. It is worth speculating that Starkey may have been setting up his practice in 1879, that he opened his checking account with Preston, Kean and Company, and that Preston, Kean may have given him a small supply of checks (that had lain in a drawer for 5 years?) to tide him over until he ordered his own personalized checks.

This rather generic check face is known for at least one other Preston, Kean depositor; Jackson and Com-

1891 Copy of Certificate of Registry with NY Customs House Fee Stamp

by Richard Walla, ARA

The document illustrated here was picked up at a H. J. Jermik auction. It was described as "2351 — 1892 document from District of the City of New York, Port of New York Collector's Office w/embossed seal + 20¢ US Custom House NY Carmine stamp R/s Tied— 10.00." Custom House stamps on piece are very rare and almost non-existent. I was the only bidder and obtained it for \$5.00. Similar items without the stamps have been going in auctions at the \$200 level and with the Customs House stamps at about the \$450 level.

The document is a "Copy of Certificate of Registry" for the three masted ship *St. Nicholas*, being a "true copy of the original on record" in Register No. 1 in the

Collector's Office, Port of New York. The certificate was signed and sealed by the Deputy Collector of Customs, the Deputy Naval Officer and the Commissioner of Navigation on July 2, 1891; however, the certificate attesting that it was a true copy was made February 23, 1892. a 20¢ U.S. Custom House N.Y fee stamp accompanies appears along side of this certificate.

The *St. Nicholas* was built in Bath, Maine, in 1869 and was registered under Registry No. 241 in New York April 16, 1889. The vessel had three decks and three masts with a length of 206.9 feet, a breadth of 42.8 feet and a depth of 19.85 feet. She had a net tonnage of 1723.26 tons.

Atalaya—Summer 1991

The Summer 1991 issue of *Atalaya* contains two major articles; part two of a Catalogue of Rattlesnake Island Stamps and in keeping with the current international attention on Yugoslavia, an article about "Croatian Exile Stamps." Additionally, considerable amount of space is given to current cinderella news and reviews of philatelic literature. The literature

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Pay Order of... (concluded)

pany used this check face with a number of different RNs. The D type is illustrated in Figure 2. A close look at the flaws in the outer frame shows that this is

printed from the very same plate (note particularly the upper and lower left corners and the break in the lower frame below the O of Preston).

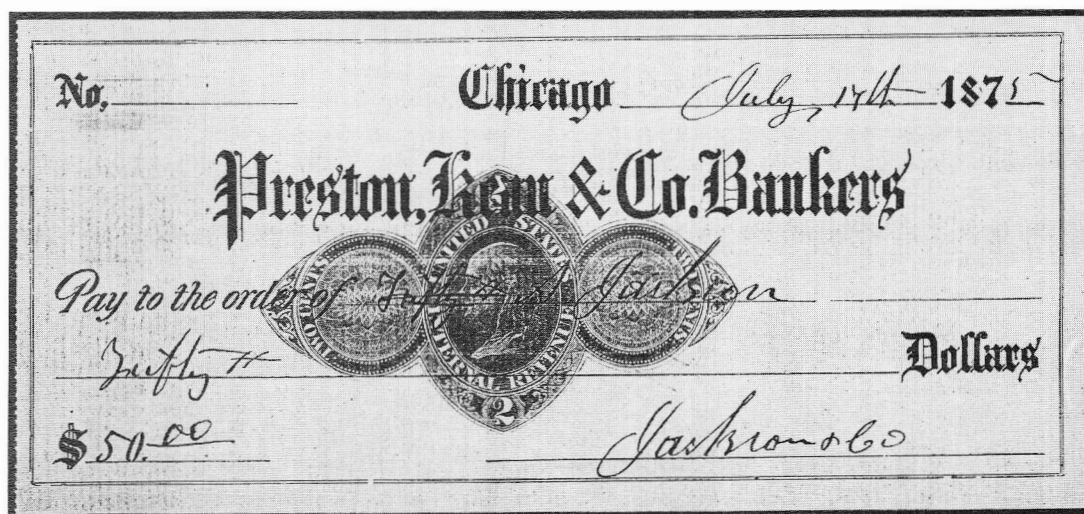
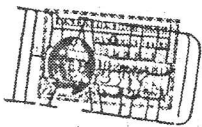


Figure 2. A Preston, Kean & Co. check on Type D stamped paper printed from the same plate as the Type O in Figure 1..



District of the City of New York,
Port of New York,

COLLECTOR'S OFFICE.

I hereby certify the within to be a true copy of the original on record in this Office.

Given under my hand and seal this 20th day of June 1891.

Thomas J. ...
Deputy Collector.

(N. Y. Cat. No. 421 c.)

Copy of Certificate of Registry

No. 1

DEPUTY

COLLECTOR

Issued at the Port of

NEW YORK,

District of

THE CITY OF NEW YORK

20th day of June 1891.

Paul J. ...
Collector of Customs

(N. Y. Cat. No. 421 c.)

Register No. 1
Remond

COPY OF

CERTIFICATE OF REGISTRY.

IN PURSUANCE OF CHAPTER ONE, TITLE XLVIII,

"Regulation of Commerce and Navigation," Revised Statutes of the United States,

William ... of ...
having taken and subscribed the ... required by law, and having ...
that he ...
James ... and ...
John ...
Sam ...
George ...
of ...

the only owners of the vessel called the *St. Nicholas* of *New York* ...
whereof *Paul J. ...* is at present master, and is a citizen of the
United States; and that the said vessel was built in the year 1869 at *St. John*
as appears by *...* having certified that the said vessel has
and said ...
decks and ... mast ... and that her length is ...
and ... tenths feet, her breadth ... feet and ... tenths, her depth
... tenths feet and ... tenths, her height ... feet and ...
tenths; that she measures ... tons and ... hundredths, viz:

	TONS.	100THS.
Capacity under tonnage deck	1122	47
Capacity between decks above tonnage deck	354	46
Capacity of inclosures on the upper deck, viz	111	80
GROSS TONNAGE	1798	73

DEDUCTIONS UNDER SECTION 4153, REVISED STATUTES, AS AMENDED BY ACT OF AUGUST 5, 1892.

	70	47
TOTAL DEDUCTIONS	70	47
NET TONNAGE	1728	26

THE FOLLOWING DESCRIBED SPACES, AND NO OTHERS, HAVE BEEN OMITTED, VIZ:

and that she is a *Ship*, has a *Steele* head and an *English* stern;
and the said *Ship* having agreed to the description and
admeasurement above specified, and sufficient security having been given, according to law, said
vessel has been duly registered at the Port of New York.

Given under my hand and seal, at the Port of New York, this 20th day
of *June*, in the year one thousand eight hundred and ninety-one.

Place for Seal
of
Naval Officer

L. J. ...
Deputy Naval Officer.

Place for Seal
of
Collector

John N. ...
Deputy Collector of Customs.

Seal of the
United States
Treasury

W. H. Bates
Commissioner of Navigation.

Document of the Month (35):

Extraneous Diagonal Perfs on Document

by Michael Mahler, ARA

In response to an analysis of the genuineness of aberrant perforations on U.S. Civil War documentary revenues (Brett, 1990), two previous articles in this series have focused on documents bearing stamps with such perforations. The first profiled two documents from early 1863 with stamps imperforate except for a single row of perforations running diagonally from bottom to top (Mahler, 1991a). They showed convincingly that interior perforations on First Issues can be genuine. However, these two cases of interior perforations are in a slightly different class from those found on Second and Third Issue stamps, and most First Issues, in that they were very probably not extraneous. Instead, they appear to have resulted from faulty alignment of the stamps during their normal vertical perforation, an error that was evidently never corrected, and perhaps never noticed. A survey of the obviously extraneous perforations known to me on document (Mahler, 1991b) showed that none crossed the interior of the stamp; with one small exception, all were full or partial rows closely paralleling the already perforated side(s) of the stamp. Thus it could be argued that no examples of extraneous interior perforations were known on document, and that this was consistent with the hypothesis that all such perforations are fraudulent.

As if in response to this situation, the piece featured here surfaced recently, part of the Morton Dean Joyce holdings. It is a Custom House bond executed in New York on March 12, 1863, the condition of the bond being the delivery to the Collector of Customs in San Francisco of

a cargo of wine that had passed through customs in New York with payment of its duty deferred, some \$3,262. Its owners were bound to the United States Government for the amount of the duty, plus a penalty of 100%, until the Collector of Customs in New

Form 133.

Know all Men by these Presents, THAT WE


M. J. Joyce as principals,
and *J. H. Joyce* as sureties,
are held and firmly bound unto the United States of America, in the sum of
Three thousand two hundred and sixty two Dollars,
for the payment whereof to the United States we firmly bind ourselves, our heirs,
executors, administrators, and assigns jointly and severally as witnesses our hands and
seals, this *twelfth* day of *March* eighteen hundred
and sixty *three*.

The condition of this obligation is such,
that if the above bounden principals, or either of them,
or either of their heirs, executors, administrators, or assigns,
shall within *thirty* days from
the date hereof, or within such further time as the Secre-
tary of the Treasury may, on application of any of them
before said day, allow, or in case of delay from unavoidable
accident, within a reasonable time thereafter, transmit in
one Lien

the merchandise described in an entry
shown, at New-York, for warehouse and transportation in
bond to the Port of *San Francisco*
as per margin, and shall deliver the same to the Collector
at said Port, and produce to, and deposit with, the Collec-
tor of the Customs at the Port of New-York, the certi-
cate of the Collector of the Port of
San Francisco, that the said merchandise has been
delivered to him according to law, or failing to do, shall
pay to the proper Collecting Office of the United States
at the Port of New-York, the amount of duties entered
on this bond as due and owing on the merchandise aforesaid,
and an additional duty of one hundred per cent. imposed
by the Act of Congress of the 28th day of March
1854, then this obligation is to be void; otherwise it
shall remain in full force and to forthwith enforced by due
process of law.

SEALED AND DELIVERED
IN PRESENCE OF

M. J. Joyce *J. H. Joyce*
Wm. H. Joyce *Wm. H. Joyce*
Wm. H. Joyce *Wm. H. Joyce*

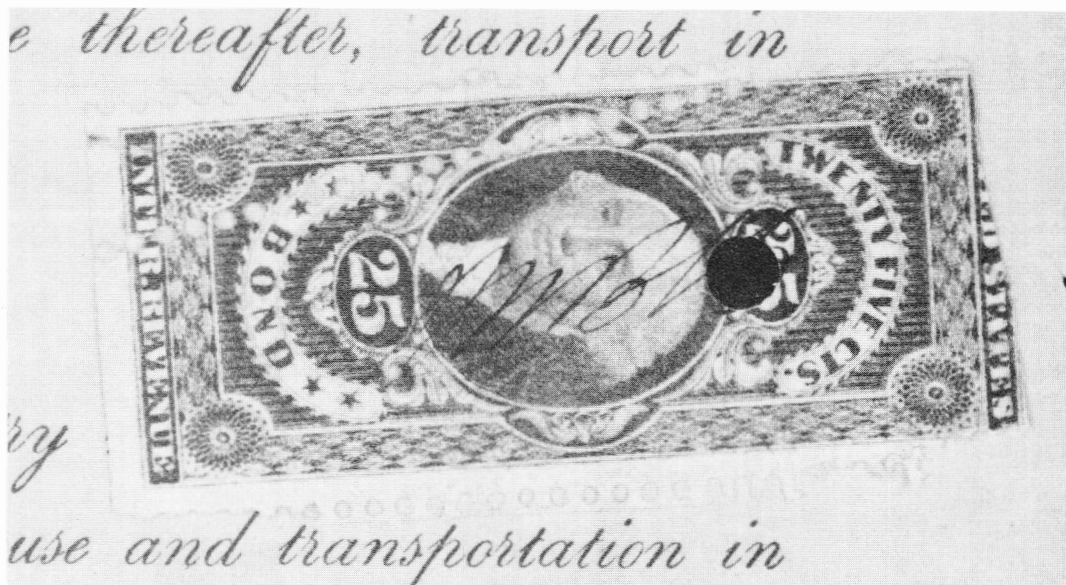


1863 New York Custom House bond
bearing 25¢ Bond part perforate with
extraneous diagonal perforations.

York received from his counterpart in San Francisco a certificate stating that the merchandise had been properly delivered. This evidently took seven months, for the notation "Cancelled Oct 16/63," initialed by the Collector, appears in the margin. The appropriate tax was 25¢ for a bond of general description, correctly

perforations along the right hand side were scissors-cut, probably to prevent separation along the diagonal perforations.

The most obvious explanation for the presence of both normal and misaligned vertical perforations is that the sheet was initially misperforated, then later



A close view of the stamp showing two rows of diagonal perforations.

paid with a 25¢ Bond stamp, a very rare early matching usage (Mahler, 1982 and in press). It was canceled by manuscript initials and a 4 mm punched hole, the defacing of the stamp being rather typical at custom houses. The stamp appears to be a part perforate, fully perforated vertically but with no trace of horizontal perforations, torn into the design at top but with a large scissors-cut margin at bottom. There are two parallel rows of extraneous perforations, one readily apparent and nearly complete, being about a third of the way across the stamp at bottom (measuring from left to right), running upward at an angle of about 10° to the left, and crossing the left border approximately 75% of the way up from the bottom. The other row of extraneous perforations is much less noticeable, just cutting into the design at upper right. As far as can be measured, it appears to run parallel to the central row of extraneous perforations, separated from it by approximately 22.5 mm, the same distance separating the normal rows of perforations at the left and right sides of the stamp. There seems no reason to doubt these extraneous perforations are genuine. Even with the proper vertical perforations, the extraneous perforations must have made for difficult separation; note that in the case at hand, the

correctly perforated in an attempt to salvage it. Possibly this sheet was pressed into service because of the pressure on Butler and Carpenter to deliver stamps as rapidly as possible. The stamp taxes had been enacted July 1, 1862, to take effect on October 1 (Mahler, 1988). When Butler and Carpenter were awarded the stamp printing contract on August 8, 1862 (Toppan et al, 1899), they were thus faced with the daunting task of delivering ninety-odd stamps in an array of titles, formats, denominations and colors, all within seven weeks. As chronicled in the Boston Book, by October 1 only three stamps had been delivered, and by November 1 only twelve more had followed. On November 7 Butler and Carpenter were instructed to "fill all orders with the utmost despatch without perforating," which led to the delightful profusion of imperforate and part perforate varieties enjoyed by collectors in later days. More to the point, we can surmise that this order may have been considered by the printers an implicit authorization to relax their quality control standards somewhat until the large initial backlog of orders had been cleared. We know from the Boston Book that Butler and Carpenter employed Superintendents of Printing, Gumming, Perforating, etc., each of whom culled out "spoiled"

sheets, from which usable stamps were salvaged when possible. It may be that reperforating a misperforated sheet was considered an acceptable method of salvage under the circumstances. One can also guess that misperforations may have been more likely to occur during these early days of stamp production, due to the relative inexperience of the operators as well as the time pressure on them.

In any case it is now clear that at least some extraneous interior perforations on First Issues are genuine.

At this juncture, on the basis of Brett's survey as complemented by the on-document evidence presented in this series, one can propose the following hypotheses:

1. Interior perforations on First, Second and Third Issue revenues are almost always fraudulent.
2. Genuine examples are usually, if not always, found on stamps issued and used in 1862 or 1863.
3. These early misperforated stamps reached the public in that form because of the extraordinary pressure on the printers in late 1862 and early 1863 to fill a large backlog of orders for stamps.

I would venture that genuine interior perforations on First Issues are rather rare.

References

- Brett, G. W. some Aberrant 19th Century U.S. Revenue Stamp Perforations. *The American Revenuer*, 1990 September; 44:163-172.
- Mahler, M. Documents Bearing U.S. Revenue Stamps of the Civil War Era. I. The 1862 Tax Rates, an Overview. *The American Revenuer* 1982 January; 36:6-12.
- Mahler, M. *Civil War Revenue Stamp Taxes. A Compendium of Statutes, Decisions, Rulings and Correspondence*. Pacific Palisades, CA: Castenholz and Sons, 1988.
- Mahler, M. Diagonal Perfs on Document. *The American Revenuer* 1990 January; 45:16-17.
- Mahler, M. Extraneous Perfs on Document. *The American Revenuer* 1991 February; 45:35-38.
- Mahler, M. *Stamped Documents of the Civil War Era. A Catalog of the Usages*. (In press; preliminary title).
- Toppan, 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. Reprinted as *The Boston Revenue Book*. Lawrence, MA: Quarterman Publications, 1979.

"Doubling" on some U.S. offset printed revenues

In the May and June 1990 issues of *The United States Specialist* (61:289-294, 329-332) there appeared a two part article "The Cents-Valued Stamps of the Documentary Issue of 1917" by William H. Waggoner. In the second part of this article Waggoner discusses a printing variety often described as a double impression. He examined the possible origins of these varieties as discussed by previous writers. His conclusions regarding these varieties left an open invitation for others to respond with future studies. In part he states:

"Both collectors and cataloguers apparently are acknowledging two different types of doubling without having specific names with which to distinguish them. The term "double impression" is really a descriptive, generic name for two impressions erroneously printed on the same sheet by any method. It quite properly should be retained for that purpose. What is needed is a distinctive term that can be applied to that type of doubling allegedly uniquely associated with offset lithography. Also needed are tabulations of the plates used to print the R22 design stamps (including those surcharged) and their printing histories."

The origin of the second type of "doubling" has just been addressed at great length and detail by George

W. Brett, again writing in *The United States Specialist* (1991 May and July; 62:295-301, 395-403). This variety is not a true double impression but is a rather common variety readily identified. The imprint appears slightly fuzzy, but upon examination under magnification it is revealed that the edges of the printed area appear to have ridges of extra ink.

Brett goes into a discussion of the characteristics of various printing methods. He points out that the catalogs describe many of the low value revenue stamps starting with the 1914 series of documentaries, proprietary, cordials, wines, etc. as having been printed by offset. While offset usually refers to offset lithography, it is pointed out that offset printing is indirect printing and that the origin can and often is something other than of lithographic origin.

In the early 1920s the Bureau of Engraving and Printing developed a process described as "high etch" referring to the fact that their 0.025 inch thick plates had the non-printing areas etched away to a depth of about 0.008 to 0.010 inches. These were used on a specially designed press, a Harris model S8L first ordered in 1919. Printing was done from relief surfaces and there were no dampening rolls as on a lithograph press. The printing done by these presses

is best described as offset or transfer letterpress.

This is the type of printing that produced the pseudo-doubling. In reality many of these stamps were printed by two different printing methods—lithography and letterpress, in both cases indirectly or by offset. A very good case could be made that these are deserving of separate catalog listing. Brett leaves the study of exactly which issues were printed by

which method to others as well as the possibility of gaining catalog recognition of them. (*Editors note: The pages of this journal would be open to such studies.*)

These articles are quite recent and should be readily available. Copies of *The United States Specialist* containing these articles are in the ARA library. At this time they will not be reprinted in this journal.

Biggest in the World:

the Swedish Charta Sigillata stamps

The June 1991 issue of *Luren* (23(6):1, 3-7), published by the Scandinavian Philatelic Library of Southern California, Inc., contained a major article by Stig Kjellander entitled "Biggest in the world: the Swedish Charta Sigillata stamps."

The early issues in the 1811-1845 period were either full stamped paper of double folio size or smaller sheets about 19 x 10 cm which were attached to documents with sealing wax and threads. The article is concerned with the smaller variety and lists the

early embossed stamps, the handstamped value and signature stamps and the watermarks.

However the lists are not complete and the aid of any collectors having any of these stamps is asked to send inventory lists to the author (Tullportagatan 1, S-53230 Skara, Sweden) or to ARA member Paul Nelson in California, who edits *Luren*.

A copy of this article is available through the ARA library.

Alabama Revenue Catalog

Barry Porter (107 Southburn Drive, Hendersonville, TN 37075-3012) has started the process of updating and expanding his listings of state and local revenue stamps. He is updating information on artists, printers, quantities printed and sold, tax rates and pane layouts (whenever such information is available).

His July-August price list covers the State of Ala-

bama and counties and cities in Alabama through the city of Grove Hill. The catalog is priced and also serves as his retail price list. A few copies are left that were not distributed to customers and are available to interested ARA members for \$7.50 which is 25% off his normal price.

Arbeitsgemeinschaft Fiskalmarken

The third issue of *Arbeitsgemeinschaft Fiskalmarken* for 1991 has been published by by Arbeitsgemeinschaft für Fiskalmarken, a study group associated with the Bund Deutscher Philatelisten.

This issue contains articles catalog listings for Travel-Permit stamps for the French Zone of occupation and Municipal Fee stamps for Saxony. The other major article is the commentary on prices by Martin Erler that also appeared in *The American Revenuer* in the May issue.

This publication is mostly in German (all German in this issue) with occasional articles in English. For information about the study group contact Martin Erler, Irschenhauserstrasse 5, Icking, D-8021, Germany.

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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.

Brian M Block 4872, 210 Cloud St, Michigan City, IN 46360, by Herbert Portnoy. Hong Kong.

Neil Fredrickson 4870, 150-18 14th Ave, Whitestone, NY 11357, by Richard Friedberg. Germany, Russia.

Roy Gensch 4868, c/o North Bay Stamps, Box 51271, New Berlin, WI 53151, by Kenneth Trettin. Dealer, North Bay Stamps—United States, Germany.

George A Schwenk 4869, 2028 Kingshouse Rd, Silver Spring, MD 20905, by Ronald E Leshner. US-1, 2, 3 Issues, US-M&M.

John C Swanson, Jr 4871, 26562 Guadiana, Mission Viejo, CA 92691, by Duane F Zinkel. France, French Colonies.

Highest membership number assigned on this report is 4872.

New Members

Numbers 4852-4857

Reinstated from 1991 NPD List

Alex Adelman
Thomas A Black, Jr
Edward M Bohmie
Lawrence A Bonhaus
James G Boyles
Gerald A Childrey
Michael E Falls
Joel Fassler
Charles N Gish
Toni Heisey
Richard H Hineline
R H Jenkinson

Richard A Kase
Lewis Kaufman
Peter Martin
Robert J McDonald
James Parise
Kenneth J Reis
Mark A Scheur
Bernard Schukraft
Vincente Pons Tarres
Narcie Tucker
Rainer Weurlander
John S Whitmore

Resigned

Daniel A Andrew

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

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

instances changes may involve collecting interests which will not show on this listing.

Albright, R A 4258, 13014 SW Rogers Rd, Lake Oswego, OR 97035 USA

Banasik, Michael 4470, Box 0148, Wentzville, MO 63385-0148

Cahoon, Dr John Melvin 2866, 8743 Marjory Drive, Mentor, OH 44060

Conner, Michael G, MD 4721, 217 Observatory Drive, Birmingham, AL 35206

Denes, Andy 4823, c/o Galaxy Ins, 21243 Ventura Blvd, #215, Woodland Hills, CA 91364-2109

Fiddler, Thomas D 4832, 6660 W Barard Ave #105, Greenfield, WI 53220-4531

Hampton, David J 4778, Box 3495, Duluth, MN 55803-3495

Harman, Christopher G 4352, 12 Monkham's Drive, Woodford Green, Essex, England IG8 0LQ United Kingdom

Hoffman, Edward 4015, 4196 Richmond Ave, Staten

Island, NY 10312 USA

Paley, Martin 2421, Box Closed - No Order, ,

Platner, Dr George M 4156, Box 7128, Moreno Valley, CA 92552

Sawtelle, Benjamin D 4782, 6008 Chelton Dr, Oakland, CA 94611-2427

Schrepfer, George R 3378, Moved left no address/ unable to forward, ,

Spaeth, Albert G 4273, Box 69, Caseville, MI 48725-0069

Thomas, David J 4738, 16 Red Toad Rd, North East, MD 21901

Wenzelman, David 4184, Box 3386, Joliet, IL 60434

Membership Summary

Previous membership total	1332
Applications for membership	5
Reinstated from 1991 NPD list	24
Resigned	-1
Current membership total	1360

Foreign Sales Notes

Packets:

Two new world packets are now available—both are smaller versions of the 1,000 different packet (sold out).

World—800 different \$28

World—660 different 22

Also available are:

Germany—1,000 different \$135

Germany—365 different 19

Germany—Insurance 120 different 10

Great Britain and colonies, 300 diff. 60

Argentina—220 different 15

Columbia 6 @ telegraph cards and
and cubiertas (scarce) 20

Catalogs

French Colonies Volume I and Erler-Germany Volume III are now out-of-print. Others are in very short supply

An up-to-date list of catalogs and packets will be sent for a SASE.

ARA Foreign Sales

Duane F. Zinkel

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Madison, WI 53705

Forbin-1915 world revenue catalog reprint is still available at \$30, postpaid in North America. This is the last reprinting.



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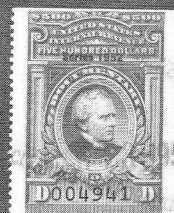
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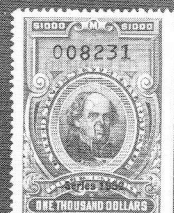
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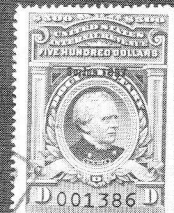
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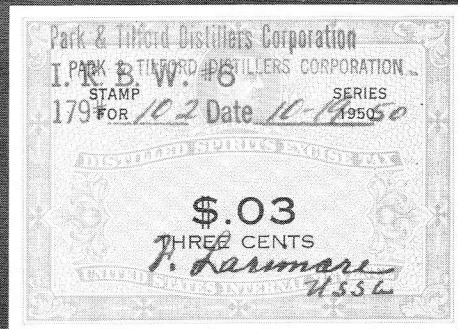
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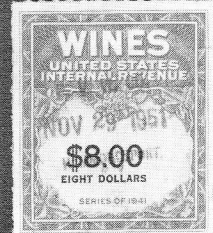
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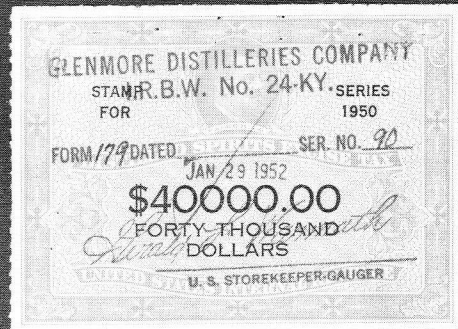
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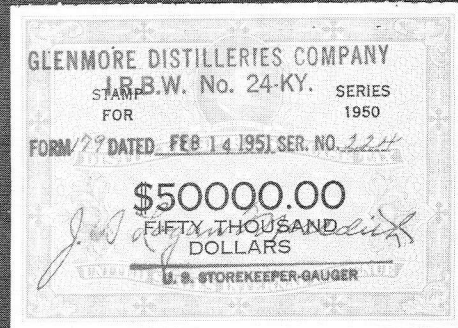
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CLOSING DATE: September 25, 1991

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

UNITED STATES - Scott Catalogue Numbers

1	R83c used on 1866 New York deed, F perf flts	45.00
2	R160 F-VF PHOTO	60.00
3	R194 cut cancel, F PHOTO	225.00
4	R224 VF PHOTO	100.00
5	R227 cut cancel, F PHOTO	200.00
6	R259 F-VF few short perfs PHOTO	35.00
7	R281 F	20.00
8	R299 cut cancel, F-VF PHOTO	22.50
9	R302 F PHOTO	50.00
10	R307 cut cancel, VF PHOTO	25.00
11	R333 cut cancel, F	4.00
12	R335 staple holes, VF	30.00
13	R422 F	6.00
14	R448* F	3.75
15	R456 embossed cancel, VF	4.00
16	R481 cut cancel, F-VF	4.00
17	R482 embossed cancel, VF	14.00
18	R483 embossed cancel, VF	4.00
19	R493 VF	3.50
20	R498* F	3.75
21	R507 embossed cancel, F-VF	9.00
22	R508 VF	10.00
23	R580 VF	10.00
24	R583 embossed cancel, F-VF	6.75
25	R585 F crease PHOTO	90.00
26	R601 F PHOTO	40.00
27	R603 VF PHOTO	45.00
28	R606 F-VF PHOTO	40.00
29	R611 F	16.00
30	R615 F PHOTO	90.00
31	R616 VF PHOTO	30.00
32	R650 cut cancel, VF	22.50
33	R669 F PHOTO	70.00
34	R672 VF PHOTO	65.00
35	R682 staple holes, VF	4.75
36	R697 VF small crease	13.50
37	R700 F	10.00
38	R707 cut cancel, VF	10.00
39	R710 cut cancel, barely noticeable, VF PHOTO	50.00
40	R713 staple holes, F-VF creases, thin PHOTO	375.00
41	R714 perfin, VF PHOTO	100.00
42	R716 F-VF	20.00
43	RC3A* VF PHOTO	35.00
44	RD23 cut cancel, VF PHOTO	60.00
45	RD78 F-VF PHOTO	25.00
46	RD109* VF PHOTO	40.00
47	RD110 cut cancel, VF	7.50
48	RD133 F	21.00
49	RD135 cut cancel, F	16.00
50	RD157 perfin, F	17.50
51	RD180 perfin, F	9.00
52	RD181 cut cancel, VF	11.00
53	RD206 cut cancel, F-VF	12.00
54	RD208 perfin, F-VF PHOTO	150.00
55	RD249* F	10.00
56	RD272* F	6.00
57	RD277 perfin, VF	3.00
58	RD330 VF PHOTO	35.00
59	RD353* F straight edge at right	18.00
60	RD356 perfin, VF	14.00
61	RD358 perfin, VF PHOTO	85.00
62	RD364 cut cancel, F PHOTO	50.00
63	RE104 VF	10.00
64	RE105 VF	14.00
65	RE165 F staple holes, soiling	20.00
66	RE179 VF lightly varnished PHOTO	250.00
67	RG21 VF PHOTO	30.00
68	RG71 staple holes, F-VF PHOTO	40.00
69	RG77 staple holes, VF PHOTO	50.00
70	RG120 F	10.00
71	RG121 VF straight edge at bottom	25.00
72	RG123 F-VF straight edge at bottom PHOTO	40.00

73	RG124 F	22.50
74	RG125 VG	35.00
75	RG127 staple holes, F PHOTO	55.00
76	RJ5* VF	4.00
77	RJ6* VF	4.00
78	RJA76 VF creases PHOTO	85.00
79	RK19 embossed cancel, F-VF	3.00
80	RM72 note, F-VF crease affects stamp	55.00
81	RML28 estate inventory, VF	110.00
82	RM232 estate inventory, F-VF crease affects stamp	110.00
83	RN-B1 C. Borsdorff Co, Chemical National Bank, NY check, VF	-----
84	RN-D1* \$20 Manhattan Silver Mining Co. scrip, Austin, NV, VF	-----
85	RN-G1a Manville, & McCarthy, Leadville, CO, draft, VF	35.00
86	RN-P6* Panama Railroad Co. stock scrip, VF, about 1/2" torn from right side	200.00
87	RV5* VF	11.00
88	RV7* VF	20.00
89	RV19* VF	25.00
90	RV35* VF PHOTO	25.00
91	RV37* F-VF	20.00
92	RV40* VF	15.00
93	RV41* F-VF	12.50
94	RV47* VF	17.50
95	RV49* VF	20.00
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99	RX1 VF	25.00
100	RX2 VF PHOTO	90.00
101	RX3 VF	25.00
102	RX4 VF	20.00
103	RX5 VF	9.00
104	RX6 VF	9.00
105	RX7 VF	2.00
106	RX8 VF	20.00
107	RX9 VF	7.00
108	RX10 VF	2.50
109	RX11 VF	12.50
110	RX12 VF	9.00
111	RX13 VF	4.00
112	RX14 VF	30.00
113	RX15 VF	20.00
114	RX16 VF	9.00
115	RX17 VF	50.00
116	RX18 VF	4.50
117	RX19 VF	25.00
118	RX20 VF	25.00
119	RX21 VF	30.00
120	RX22 VF	35.00
121	RX23 VF	70.00
122	RX24 VF repaired punch cancel, VF PHOTO	575.00
123	RX25 VF PHOTO	85.00
124	RY3* VF PHOTO	75.00
125	Accumulation of well over 100 revenues incl Scott-listed, taxpays, states, few telegraphs RN, couple stock certificates, etc.	-----
126	SMALL CIGARS TD17a VF, couple creases	8.00
127	CIGARS TC121C VF	5.00
128	TC164Aa F-VF	9.50
129	WHOLESALE LIQUORS DEALERS STAMP Series of 1940 40 gallons, VF	-----
130	GENERAL BONDED WAREHOUSE STAMP Series of 1894, VF unused, crease	-----
131	USIR CERTIFICATE OF TAGGING LINT COTTON, 1935-1936, VF	-----
132	SPECIAL TAX STAMP for One Worm, 1874, punched remainder, VF	-----

FAX YOUR BIDS TODAY

BRITISH COMMONWEALTH - Barefoot/Hall Catalogue Numbers
Catalogue values are British pounds sterling

133	GREAT BRITAIN Horse Tax, piece out of upper left PHOTO	-----
134	ANTIGUA Stamp Duty, 15 various, 11 diff, mint and used, F-VF	43.50
135	BANGLADESH 1984 10 Taka Passport & Visa, imperforate proof, VF PHOTO	-----
136	JAMAICA Customs, Judicial & Revenue, coll of 30+ stamps with paper and watermark varieties, F some faults	94.50
137	LEEWARD ISLANDS Fees, #1, 2 & 3, F sm faults	35.00
138	NEW SOUTH WALES Stamp Duty, specialized coll of 252 adhesives and 38 embossed cut squares, mounted by perf & wmk types, F-VF	383.15+
139	QUEENSLAND Impressed Duty 1895 issue, coll of 46 diff, all used, incl £80, 90, 100 & 300 values, F-VF	143.65
140	-Impressed Duty, 1895 issue, coll of 45 diff, 3d thru 19/-, and £15 thru £500, all with colorless embossed cancels as sold by govt to collectors, F-VF	272.50
141	-Stamp Duty, specialized coll of 80 stamps, complete thru the 1873 issue incl 1866 6/- brown, includes shades and few imperf 1892 issues, F-VF	266.65
142	TASMANIA Stamp Duty, coll of 37 mostly all diff, F-VF	113.25
143	VICTORIA Stamp Duty and Stamp Statute, coll 121 stamps by perf, watermark, etc., includes some better items, F-VF	387.35

INDIA & PRINCELY STATES Koeppel/Masters Catalogue Numbers

144	INDIA 3 bills of exchange with various GB and India revenues, F	-----
145	-Special Adhesive KGV 8a, and 2, 6, 7, 20 & 30 Rupees stamps on 3 diff documents, F	-----
146	-Radio License Fee 1958 Rs50, VF	-----
147	-Travel Tax B/H #1 var, black with green underprint, F-VF	-----
148	-1979 Rs100 red on blue, for Saudi Arabian Airlines, F-VF PHOTO	-----
149	Indian Overseas Bank Specimen Travellers Check, VF	-----
150	States Crested Stationery, printers sample sheet with 11 crest monograms in various colors	-----
151	PRINCELY STATES mounted coll of 271 diff revenues from 41 states	20,325.00
152	ALIPURA 2an Revenue pair, KM102	130.00
153	ALIRAJPUR 4an Court Fee, KM73	25.00
154	AMBALIARA 8a Court Fee, KM104	50.00
155	BARWALA 1an Court & Revenue, KM101	40.00
156	BEDAC (JODHPUR) 8an Court Fee, KM444	40.00
157	BILASPUR 1an Revenue, KM102	75.00
158	-Rs5, 8 Court Fee, type 5, both unlisted	-----
159	-Rs1 Court Fee, unlisted	-----
160	CHAMBA Rs5 Court Fee, KM110	100.00
161	-4, 6, & 8an Court Fee, type 10, unlisted	-----
162	CHARKHARI 1, 2 & 4an Court Fee, type 5	110.00
163	CHHATARPUR 2, 15an, Rs1 Court Fee	165.00
164	DHENKANAL Rs1 Court Fee, KM75	140.00
165	GANGPUR 1, 8an Court Fee, KM141, 144	12.00
166	GWALIOR 4an Revenue, KM553	10.00
167	INDORE 8an Motor Vehicle Fee, KM253	7.00
168	JAIPUR 2an on 1an Revenue, KM427, 5 examples	100.00
169	-2an Revenue, KM552, 10 examples	40.00
170	-2an on 3an Revenue, KM581, 12 examples	120.00
171	JASDAN 4an Court Fee, KM83	7.00
172	JUNAGADH Curfew Pass	-----
173	KHETRI Court Fee Stamped Paper, various types and colors, over 6 lbs of them	-----
174	KOLHAPUR 1an Revenue, KM291	15.00
175	KOTHI two letter sheets with Royal Crests, red and blue	-----
176	LUNAVADA 2an Khata stamp, KM42	75.00
177	LOHARU 2an, Rs1 Court Fee, KM86-7	160.00
178	ORCHHA 4, 8an Court Fee, KM63-4	160.00
179	PARTAPGARH 1an Court Fee, KM70	75.00
180	PATHARI 2an Revenue, KM153	125.00
181	PIPLODA Rs1 Court Fee, type 10, both shades, 30 examples	1,530.00
182	-Rs1 Court Fee, type 6, KM65	125.00
183	RAMDURG 2, 4 & 8an Court Fee, KM72, 74, 76	235.00
184	RATLAM Rs40 Court Fee, KM62	50.00
185	SAMTHAR 2, 8, 12an Court Fee, KM102, 106-7	215.00
186	SARDARGARH 1an Court Fee, KM61 PHOTO	100.00
187	SATHAMBA 1an Court Fee, KM71	75.00
188	SIRHOI Rs50 Court Fee, KM113	50.00
189	-1, 4an Revenue, KM251, 253	60.00
190	SURGANA 2an Court Fee, KM75	150.00
191	THEOG Court Fee KM77, 5 examples	875.00

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3. Limit: 50 words plus address.
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Rockford, Iowa 50468-0056 USA

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904

For Sale: Most proofs and counterfeits of Swill revenues as listed in Volume 3 of Gene Kelly's Catalogs of the Fiscal Stamps of Switzerland. Also Volumes 1, 2, 3, 4 of Gene Kelly's Catalogs of the Fiscal Stamps of Switzerland. Order from: Gene Kelly, Zelgstrasse 7, 8253 Diessenhofen, Switzerland. *905* **Interested in Chile** revenues or cinderella seals? You are invited to join The Chile Specialist Association of North America. Presently there are no dues but the newsletter is 10 cents a page plus postage. Contact: Leland L. Crane, 2445 - 58th Street North, St. Petersburg, FL 33710.

906

Wanted: Unused First Issue revenues. Specialist seeking fine or better uncanceled (w, w/o gum) singles, multiples (pairs, blocks); plate varieties (transfers, extra or misperfs, scratched/cracked plates); print (wet/dry, imprint); paper (thin, thick, laid, silk); and color. Cancels

(company, fancy ms, hs) also of interest. Detailed wantlist upon request. Rob Blank, Box 332, Bernardsville, NJ 07924. *907*

Motor Boat registration decals wanted. Will pay \$2 for any I need or will trade my Wisconsin decals for yours on a one for one basis. Also wanted—National Park admission stickers, passes or permits—will pay \$2 each for any I need. Thanks, Bill Smiley, Box 361, Portage, WI 53901. *908*

Wanted—Buying—Selling—Trading: Taxpays of US and Territories. All issues. Send for our lists. Dick Walla, Rev-in-"U" Stamps, 75 Bay Terrace, Staten Island, NY 10306. (718) 987-2049. *909*

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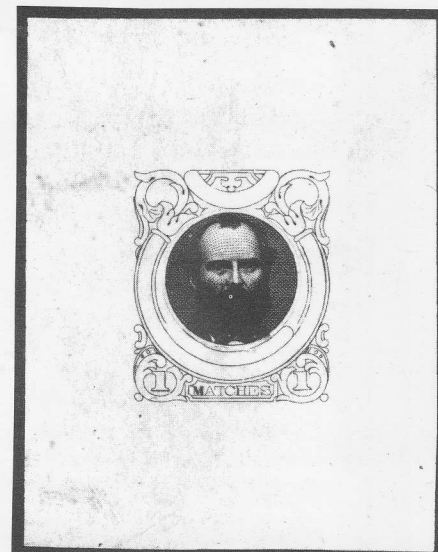
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