

The American Revenuer

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Although not
a receipt for payment of tax, locks such as these
facilitate the collection of taxes.
More, inside, page 213.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

SEPTEMBER 1993

Volume 47, Number 8
Whole Number 458

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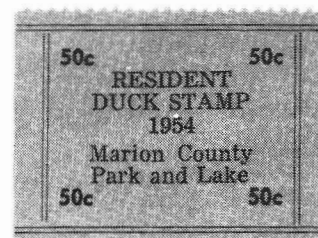
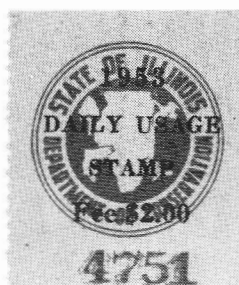
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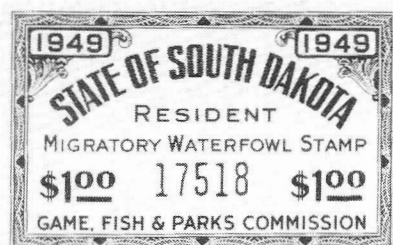


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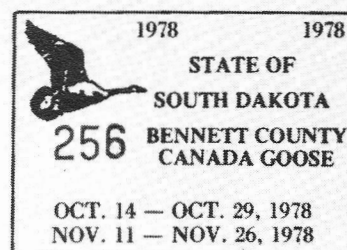
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

President's Letter

This is being written on the eve of my departure to Germany to participate in the exhibition and seminar for revenue judges in Bad Kissingen. I am looking forward very much to both of these opportunities. Martin Erler, ARA member and head of the FIP Revenue Section, is the organizer of the seminar.

The recognition of revenues by FIP is an important development for us all. A number

was done without any consultation with the ARA. From where I sit this just doesn't seem to be the way to appoint the U.S. representative. The ARA is by far the largest organization in the world devoted to the study and collecting of revenues and we've been snubbed.

You may wish to write to Randy Neil at P.O., Box 7088, Shawnee Mission, KS 66207 to let him know how you feel about ignoring the ARA in this important appointment.

I hope all of you have made your plans to attend this year's ARA convention at CHICAGOPEX on November 12-14. There will be an ARA dinner on Friday night and you will need to respond promptly to reserve a place. Details are found elsewhere in this newsletter. Several seminars are planned, the ARA annual meeting will take place, many of our member dealers are participating in the bourse, and there will be lots of time to meet with fellow ARA members. Don't miss this opportunity.

I hope all of you have made your plans to attend this year's ARA convention at CHICAGOPEX...don't miss this opportunity.

of other members of the Revenue Section (nominated by their National Federation) are Gary Ryan of Great Britain and Bjorn-Eric Saarinen of Finland. Long time ARA member Bob Cunliffe, who is a nationally and internationally accredited judge of revenues, was also a member of the Revenue Section. Bob has done a lot to advance the status of revenues through his judging and exhibiting. In fact he was the winner of the first APS Champion of Champions competition.

APS President Randy Neil has replaced Bob Cunliffe with Peter Iber, another ARA member. I know Peter and I have a lot of confidence that he will do a good job. However, I wish to let the membership know that this

ARA

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on approval.

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Collector's and Exhibitor's Forum

New APS revenue slide program

ARA member Henry Fisher has produced a new slide program for the APS entitled *Invisible Stamps, U.S. Embossed Revenues*. It depicts a variety of embossed stamps plus documents, and is a general interest type of program.

He chose to make it for the APS in the hopes that non-revenue collectors would be-

come interested in these stamps. Only revenue collectors would see the program if it had been made for the ARA. The program is available to all APS member clubs and has already been requested by about six groups. He also invites others to develop generalized revenue programs for the APS stating, "they cannot but increase interest in revenues."

CHICAGOPEX '93—the Annual ARA Convention host

This year, CHICAGOPEX will be hosting the annual national convention of the American Revenue Association and the annual meeting of the Locals and Carriers Society. CHICAGOPEX '93, the 107th Annual National Philatelic Exhibition of the Chicago Philatelic Society, will be held on the weekend of November 12, 13 and 14, 1993, at the O'Hare Expo Center, 5555 North River Road, Rosemont, IL, a suburb of Chicago just five minutes from O'Hare Airport.

The headquarters hotel is the Radisson Suite Hotel O'Hare Airport located across the street from the O'Hare Expo Center. The hotel is connected to the Expo Center by a covered walkway. A reservation card for reduced rates is reproduced here. It has only recently been received and due to the short time remaining before the cut-off date it is suggested that you telephone reservations. All information appears on the card except the mailing

address which is the Radisson Suite Hotel O'Hare Airport, 5500 N. River Road, Rosemont, IL 60019-9927.

Advance reservations are required for the CHICAGOPEX '93 Awards Banquet, which will be held on Saturday evening, November 13, 1993. Reservations must be received no later than November 1. The banquet will be held at the Radisson Suite Hotel O'Hare Airport. Tickets are \$35 per person. Tickets will not be mailed—please pick them up at the hospitality table at the show. Make checks payable to Chicago Philatelic Society and send to CHICAGOPEX '93, Banquet Chairman, Box A-3953, Chicago, IL 60690-3953. The evening will begin with a cocktail reception at 6:00 p.m. followed by dinner at 7:00 p.m. Highlighting the evening will be the presentation of the awards for both the philatelic and literature competitions. Space is limited, so please make your reservations early.

THE AMERICAN REVENUER *The Journal of International Fiscal Philately*

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

There will be three philatelic auctions held in conjunction with the show. Richard Drews' Stamp King (general material) on Friday night and Saturday afternoon, November 12; L. D. Mayo (postal history) on Friday evening

at 7 p.m.; and Michael Aldrich (revenues) on Friday afternoon at 3:30 p.m. Visitors should check the Schedule of Events to confirm these times.

ARA Convention Dinner at Café La Cave

The ARA convention dinner will take place Friday, November 12 at the Café La Cave, an elegant French-Continental restaurant. It has been a favorite dining spot for revenueurs

for many years. They have been kind enough to prepare a special menu for us. Dinner will include soup of the day, salad, choice of entree, dessert and coffee. Entree choices are:

Fresh Salmon Lucullus

Fresh salmon poached in white wine and coated with creamed shrimp and lobster sauce.

Medallions of Lobster, Shrimp and Crab

Sauteed in butter, flamed with brandy and bound with cream and lobster sauce.

Fettucini a la Creme

Fettucine with crab, scallops, scampi and lobster in a rich cream sauce.

Tournedo Lucullus

Center cut filet sauteed, topped with goose liver pate, mushrooms, asparagus tips and Madiera sauce.

Steak au Poivre

Filet steak delicately sauteed with peppercorns, flamed with brandy and served with a brandy-cream and mushroom sauce.

Beet Stroganoff

Medallions of tenderloin, sauteed with mushrooms, shallots, chives, flamed with cognac, sherry and finished with sour cream.

Broiled Veal Chop with Fresh Herb Sauce

Tender succulent veal chop, broiled to your taste.

Prime Filet Mignon

Bordelaise sauce.

Café La Cave is located at 2777 Mannheim Road in Des Plaines, about a five minute drive from the O'Hare Expo Center and the Radisson Hotel. We will gather in the restau-

rant bar for cocktails at 7:00 p.m. and be seated for dinner at 7:30.

Cost is \$35 per person. Reservations and selection of entree are necessary and must be



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made in advance. Your early response will be most appreciated. Reservations may be made by contacting Eric Jackson, Box 728,

Leesport, PA 19533, telephone 215-926-6200, FAX 215-926-0120. We look forward to your joining us for a wonderful evening.

Velkommen Stempelmerket!

Stempelmerket is the newsletter of the newly formed Norwegian Revenues Study Group. The editor Geir Sør-Reime has sent us the first five issues of this neat, typed, well illustrated magazine which now appears quarterly. It is written principally in Norwegian but a liberal portion including informative abstracts is given in English.

Issues to date have discussed the revenue section at Grenada and F.I.P. regulations respecting revenues in international shows and judging thereof, Norwegian revenues in the

literature and new books on revenues. There have also appeared full articles on Norwegian almanac stamps, Japanese revenues, an introduction to revenues for beginners and the inevitable announcements of importance to members of a new study group.

If Norwegian material is within your area of interest, *Stempelmerket* should be on your subscription list. A \$10 bill in U.S. currency to Sør-Reim, Solandsbakken 71A, N-4025 Stavanger, Norway, will get you started.

R.F. Riley

Guatemala's Typographed Fiscals

In the 1880s Guatemala released five typographed fiscal issues covering 1881 through 1888. A special study is being made of those of 1883-84, 1885-86 and 1886-87. All are similar to the illustration.

J.C. Andrews (Box 298, Conway, NH 03818) would like to hear from any fellow

ARA members that have one or more copies of these stamps. He is interested in obtaining photocopies of stamps, particularly multiples. At the present he is trying to determine the number of printings, varieties, errors and also the sheet size(s).



Revenuers to meet at PITTPEX

A regional meeting of the American Revenue Association will be held at the Pittsburgh stamp show, PITTPEX '93, on Saturday, October 30 at 2:00 p.m. the program will feature a new APS slide show entitled "British Commonwealth Revenue Stamps" by Regis Hoffman. This slide presentation surveys the vast collecting field of British Commonwealth revenues, with special

emphasis on British Africa and Asia.

The stamp show will be held October 30-31 at the Charles Sewall Center of Robert Morris College in Coraopolis, PA, 1.5 miles north of the Greater Pittsburgh International Airport. there will be 2528 dealers, 100 APS exhibit frames and regional meetings of the ARA and AAPE.

Cal-Rev September meeting

The California chapter of the ARA, Cal-Rev, met September 4 at the San Jose Hyatt and celebrated their first anniversary. Eleven collectors attended the gathering where new members Michael Lewis and Gary LaCrosse were welcomed as well as guest Sheldon Meiboom. The next meeting of the group will be during SACAPEX on November 6.

Gary LaCrosse launched our show 'n' tell program by discussing his new project—a Co-

lombian revenue catalog. Sheldon Meiboom talked about M&Ms, Joe Ross showed off his Serbia revenues while Ray Erickson produced an interesting form dealing with slave registration. Hans Paul Hager brought his Netherlands and colonies stockbook for our perusal and elaborated on various pieces. Bert Hubbard talked of his latest acquisition—a scarce territory of Alaska stamp. Earl

(C&E Forum—Continued on page 226)

Traders, Peacock and a Telephone

by A. M. Mollah, ARA

There is immense pleasure in collecting cinderellas, particularly when they are used in association with revenues. We have shown some of these from India in earlier issues of *The American Revenuer* ("The Traders from Chauth ka Barwara" 1988; 42:208-9 and "India: Cow Fund Labels" 1992; 46:200).



Figure 1. The goddess Kail on what would appear to be a scholarship stamp from the mid-1960s.

The Goddess

The goddess Kali, spouse of Lord Shiva, is worshipped in autumn in most parts of India. On the reverse of some fragments of cash memos from traders in Calcutta, we found an array of colorful adhesives showing the Goddess in all her splendor. Inscribed "Shree Shree Raj Rajeswari Mata" in an arch at the top and "Britti" at the bottom, the stamps are printed on white wove paper and perforated (see Figure 1). Britti means scholarship. It would appear that the proceeds from the stamps were used for some sort of scholarships to students. All the inscriptions on these stamps are in English letters.

The following values have been seen:

10 naye paise	green
20 naye paise	orange
40 naye paise	maroon

While we do not have any dated piece, the naye paise denominations on the stamps place them in the 1957-64 period. However, on several pieces these stamps are used along

with 10 paise revenue stamps overprinted "West Bengal." The paise currency came into use in 1964. It is thus presumed that these stamps were used during the mid-1960s.

The Traders

Next we have a single piece from another memo with many accounting entries on the obverse. The total amount involved is Rs. 448 and a few annas. The reverse bears 3—As. 4, 1—As. 2 and 1—2 paise stamps, a total of 14 1/2 annas. (16 annas or 100 paise equal 1 rupee; about 32 rupees make one U.S. dollar.) The rate of contribution thus could be a rupee for every five hundred rupees. The stamps are printed in blue on white wove paper and perforated (see Figure 2).

The inscription is "Shree Gopal Goshala Bhind" in Hindi and shows a cow and calf besides the lettering. The group of stamps are beautifully tied with a round violet seal of "Mandi Committee of Zilla Bhind" which translates to the Market Committee as Bhind District. The anna and paise denominations

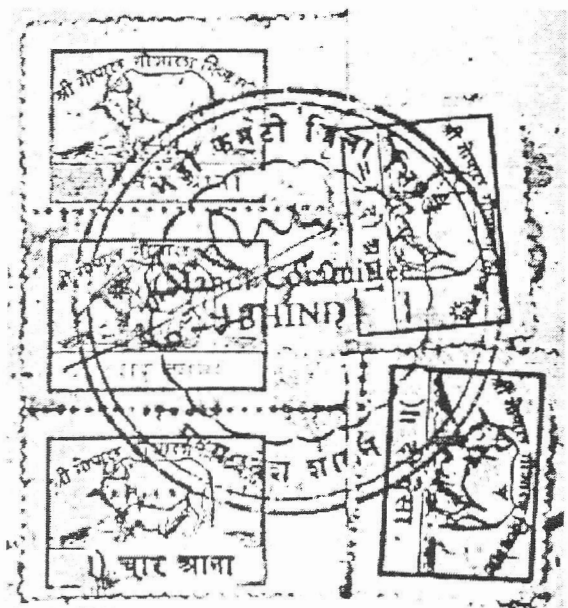


Figure 2. A cow and calf on stamps from the Bhind District.



Figure 3. Stamps for the care of cows issued by the Traders Society of Revadi.

expressed on these stamps place them in the pre-1957 period.

The care of cows is an area of charity to which an average Indian will never hesitate to contribute. A cash memo issued by Chhajuram Devisahay, a trader of Jog Revadi in Rajasthan bears testimony to this. The back of the memo bears colored imperforate labels, with text in Hindi, issued by Vyapari Sabha (Traders Society) of Revadi (see Figure 3). The values seen are:

2 paise	black on pink
1 anna	black on yellow

This piece is dated 1950 and the stamps bear a small monogram cancel rubber stamp.

The next series, from a group of traders in

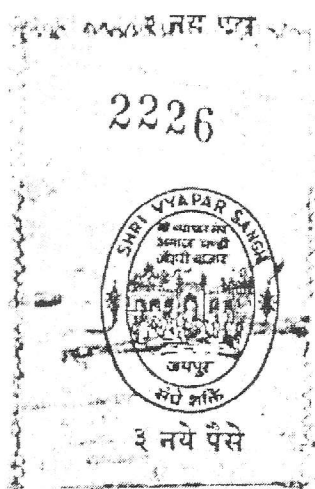


Figure 4. One of a series of stamps from Jaipur used about 1959–61.

the pink city of Jaipur, is crude but colorful. These stamps were used during the period 1959–61 (see Figure 4). Inscribed “Shri Vyapar Sangh” in English letters and the motto of the sangh in Hindi within a double lined vertical oval, the stamps depict a building, probably the bazaar itself, and have inscriptions in the center in Hindi reading “Shri Vyapar Sangh, Anaj Mandi, Johri Bazaar, Jaipur.” Printed on colored wove paper, the values seen are

3 naye paise	black on buff
3 naye paise	black on pink
10 naye paise	black on yellow
25 naye paise	black on pink tainted

A few stamps in this group are of special interest. The denominations on these have been printed in black in a second operation. these are:

3 paise	red on yellow
6 paise	red on pink
10 paise	red on white

All these stamps are machine numbered in black for which at least two different machines were used.

If some of these groups are colorful, others simply lack imagination. Stamps from Manganj, Dausa, Jaipur District in Rajasthan fall into this group (see Figure 5). Used in 1973 the values are as follows:

1 paisa	violet on white
2 paise	violet on pink
3 paise	violet on pink
5 paise	violet on pink
5 paise	violet on pink (manuscript value)
10 paise	violet on white
25 paise	violet on white

These are plain violet rubber stamp productions on white or colored wove paper and are perforated.

The Peacocks

Peacocks in the deserts of Rajasthan are a familiar sight. We have a cash memo dated 18.12.1955 from Kailashchandra & Co., Importers, Exporters and Stockists, Gangapur City, Rajasthan. the back of the cash memo bears five 1 anna blue and five 2 annas rose stamps, perforated onwove paper, all depicting a peacock with its beautiful feathers spread out (see Figure 6). The stamps lack



Figure 5. A crude stamp from Rajasthan made with a rubber stamp.

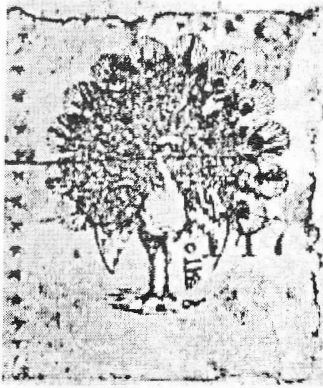


Figure 6. A peacock stamp from Rajasthan.

ues:

2 naye paise	blue
5 naye paise	green
10 naye paise	red

The Hindi inscription on the stamps reads "Maur Chuga Committee Nivai" and the denomination (see Figure 7). Additionally, the stamps are machine numbered in English figures.

And a Telephone

The cinderella charity labels are mostly from Rajasthan. So when we came across a group of labels from the state of West Bengal, we were delighted. these are on the reverse side of cash memos of merchants and stockists from the district of Murshidabad in West Bengal. In addition to the denomination which are in Bengali, these are inscribed in English letters "J.A.M.A.S.," the meaning of which we are unable to determine, and "School Scholarship" or "Welfare Fund" in Bengali (see Figure 8). The design for each



Figure 7. Another peacock stamp from Rajasthan found on trader's memos from 1964.

stamp is different as given after the color in the following list:

School Scholarship
(overprinted "And Welfare Fund")

8 annas green cultivators

Welfare Fund

1 naye paise	black	wheat grains
2 naye paise	brown	laborers
5 naye paise	pink	weighing measures
10 naye paise	blue	telephone
2 rupees	orange	bullock cart
5 rupees	red	railway engine

We have not seen the School Scholarship stamp without the "And Welfare Fund" overprint. All these stamps are printed on white wove paper and perforated. they were used in 1984 along with 20 paise revenue stamps.

Figure 8. Scholarship and welfare stamps from the state of West Bengal.

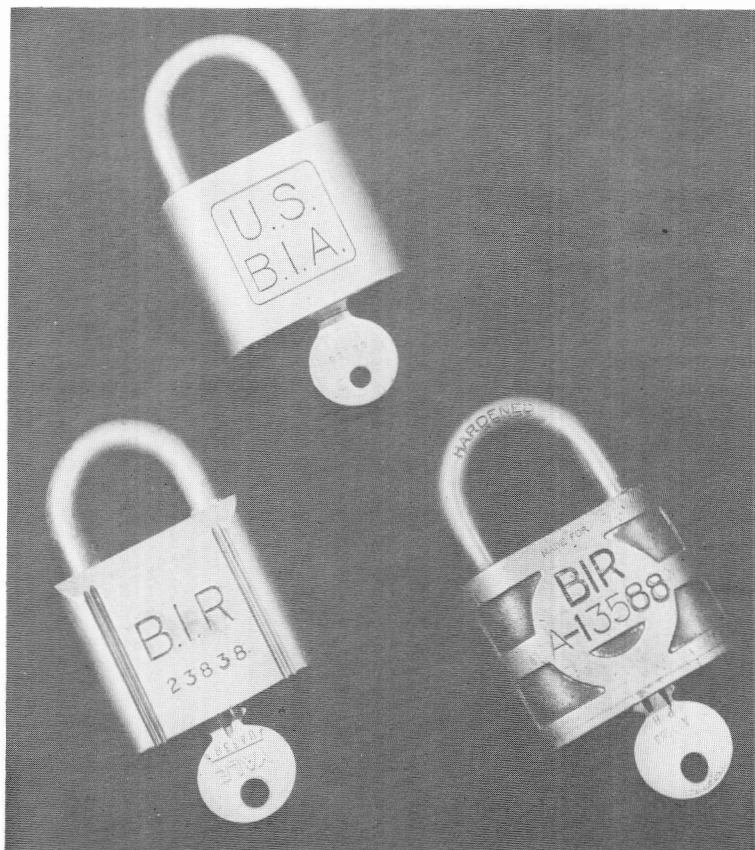


U. S. Government locks other than seal-type locks

by Ron Thompson, ARA

From about 1933 until 1980 various locks other than the seal-type locks were used by U.S. government agencies to assist in the oversight of production of and collection of taxes on alcohol products. These locks were used to lock up file cabinets in the tax paid office and storerooms and tail boxes in distilled spirits plants. They were also used inside bonded warehouses for storerooms, vats and tanks of distilled spirits. At times they were used on railroad tank cars used for bulk shipment of distilled spirits. Distilled spirits plants now use their own locks but some of these locks are still on hand and are used by the Bureau of Alcohol, Tobacco and Firearms to lock up any liquor or alcohol related industries for non-payment of taxes or for other violations.

The locks illustrated here are part of a collection that has been given to the Oscar Getz Museum of Whiskey History in Bardstown, Kentucky. The table lists the various types of locks known to me.



Known locks used in the production of and collections of taxes on alcohol products

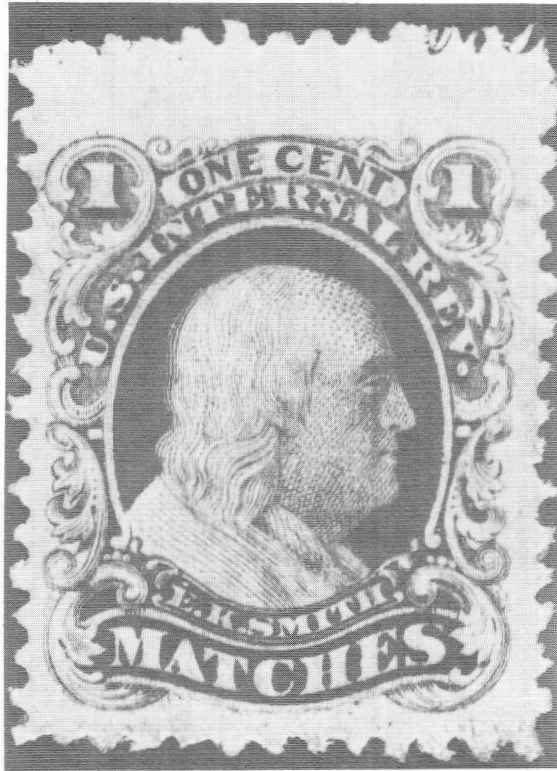
Engraved

Engraved	Lock Manufacturer
U.S.I.R. (United States Internal Revenue)	Yale, White Plains, New York
B.I.R. (Bureau of Internal Revenue)	Hurd, Detroit, Michigan
B.I.R.-A.T.U. (Bureau of Internal Revenue-Alcohol Tax Unit)	Yale, White Plains, New York
B.I.A. (Bureau of Industrial Alcohol)	Independent, Fitchburg, Massachusetts
I.R.S. (Internal Revenue Service)	Hurd, Detroit, Michigan
B.A.T.F. (Bureau of Alcohol, Tobacco and Firearms)	Eagle, Terryville, Connecticut*
A.T.F. (Alcohol, Tobacco and Firearms)	Medeco, Salem, Virginia
	Eagle, Terryville, Connecticut*

*The nickname "Golden Eagle" is given to these locks because of their gold color and an eagle engraved on the lock which is the logo of the Eagle Lock Co.

A lock made for the Bureau of Industrial Alcohol and two made for the Bureau of Internal Revenue. While not evidence of the payment of taxes, they facilitate the collection of taxes.

The Bureau of Engraving and Printing printed the E. K. Smith match stamp (RO168d) on watermarked paper



A tiny portion of the Bureau imprint is present at the top border of this off-center copy of RO168d.

by Andrew P. Ferry, A.R.A.

In conjunction with F. Zaiss & Co. and John Schick, Ephraim K. Smith of Philadelphia used stamps printed from the Franklin "MATCHES" die until the National Bank Note Company was awarded the federal contract for printing the stamps. (West, 1920) The die then passed into his sole ownership and was altered by cutting away the lower part of the Franklin bust and inserting a label inscribed "E.K. Smith" where "MATCHES" had previously appeared.

The Boston Revenue Book (Toppan et al, 1899) advises that the die was approved on November 19, 1875, and that the first stamps were issued in the following month. The stamp was last issued on January 24, 1881. The number issued on silk, pink, and watermarked papers totaled 16,105,050. Writing under the pseudonym "Christopher West," Elliot Perry remarked that, "All the stamps on silk and pink paper are National

prints and that company also printed some of the stamps on watermarked paper. Later printings were made by the American Bank Note Co. and by the Bureau on the same paper. It is possible but not likely that the Bureau printings were all rouletted..." (West, 1920)

Thus, although he suspected that not *all* of the Bureau printings were rouletted, Perry felt obliged to say it was "possible" that this may have been the case. He had not seen a Smith stamp on watermarked paper that was perforated in the conventional manner and that exhibited features permitting its identification as a Bureau production, nor were there any reports of such an observation.

While looking through the stock of a prominent revenue stamp dealer in 1991, I observed a conventionally perforated Smith stamp on watermarked paper that had what appeared to be a fragment of a Bureau imprint in its upper border (Figure). I sent the stamp in consultation to The Philatelic Foundation, and received a certificate (#A 102175) bearing the advice that the stamp was a Scott Catalogue number RO168d and that, "It is genuine with a tiny portion of Bureau of Engraving and Printing imprint, stained at bottom, and thinned."

This demonstration that the conventionally perforated E.K. Smith stamp on watermarked paper was printed by the Bureau shows the correctness of Perry's surmise that not all of the Bureau printings of this stamp on watermarked paper were rouletted.

Some stamps bearing full imprints are attractive to the eye and often are breathlessly labeled as "showpieces" by the dealers offering them for sale. But many of these pieces offer little or nothing in the way of new philatelic knowledge. For example, a block of a stamp printed on pink paper and bearing a full imprint may have an extremely attractive appearance, but the imprint will *always* be that of the National Bank Note Company. It has long been known that *all* private die proprietary stamps printed on pink paper are

National productions.

The importance of observing stamps for fragments of imprints that offer evidence of their origin has been demonstrated previously. (Ferry, 1989) Perry has pointed out that, almost always, the margins containing the imprints were cut or torn from the sheets (and discarded) before the stamps were used. Usually the outside row of perforations came between the imprints and the outside row of stamps, and unless the alignment of the perforations was poor enough to produce badly centered stamps, no trace of an imprint will be found. Because most imprints are found on poorly centered specimens and because no collector likes to retain off-center stamps, a great deal of evidence that would be of immense assistance in the study of the private die stamps today was discarded years ago and

is gone forever. (West, 1980)

References

- Ferry, A.P. The National Bank Note Company printed the Sands private die stamp (RS209) on watermarked paper. *The American Revenuer* 1989 November-December; 43:223, 225.
- Toppan, G.L., H. E. Deats and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States Including the Private Die Proprietary Stamps*. Boston: Boston Philatelic Society, 1899:206-207
- West, C. The "Franklin" Match Stamp.

The B

The British Library is one of the world's greatest research centers. Among its holdings are the National Philatelic Collections of the UK which comprise material from most countries and periods. Several collections are of special interest to fiscal philatelists. The Crown Agents, Philatelic and security printing Archive includes essays, artwork, proofs, color trials and associated records for revenue stamps, most of which is post-1900. The Foreign and Commonwealth Office Collections includes Commonwealth revenue stamps from about 1890 to 1992. The Kay Collection was formed by A. B. Kay, the well-known early revenue dealer, and includes British Colonial revenue stamps to about 1940. The Board of Inland Revenue, Stamping Department, Archive comprises postage and revenue proof material from 1710 to the 1950s. The HMSO Collection consists of Excise Revenue material and is strong in National Savings, National Insurance and revenue stamps. The

ARA Auction No. 47—Closing Date: November 29, 1993

ARA Auction Rules

These rules apply to the ARA auction in this issue.

1. Only ARA members in good standing are eligible to participate in the auction.

2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.

3. Bids should be in even dollar amounts only. All lots sold to the highest bidder at a slight advance over the next higher bid. A 10% buyers premium will be added to all successful bids. Bidding increments are as follows:

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5
\$200	and over	by 5% over next		higher bid

4. If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated value, whichever is lower.
5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids, the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed to the buyer, \$1.50 minimum.
12. Make all checks payable to "The American Revenue Association."
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.
14. A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA auctions will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot.
15. Mail bids to: ARA Auction, Martin Richardson, Manager, 7130 Claybeck Drive, Dayton, OH 45424. Phone 513-236-4058-bids may be left on the answering machine if no one answers.

ARA Auction No. 47

Closing Date: November 29, 1993

First Issue Revenues

(Manuscript cancels unless noted)

- 1 R1a VF used horiz strip of 3, lt. mss cancels, minor wrinkles not noticable from front CV \$ 170.00
- 2 R1b Vert strip of 5, perfs just touch @ Rt, F, sound except for short scissors cut between 2 bottom stamps @ L, fresh CV \$ 190.00
- 3 R1P4 Plate proof blk of 4, strong diag plate scratch thru LL corner CV \$ 250.00
- 4 R3c 13 multiples, F/VF, incl blks of 12, 9, 8, strips, pairs, all clean OPEN
- 5 R6 68 copies, all w/readable dated handstamps.. OPEN
- 6 R6c/88c R6c(x6), 44c, 54c, 88c, all w/porions of plate markings OPEN
- 7 R7a Avg, used, pin hole CV \$ 10.00
- 8 R12c F, used CV \$ 27.50
- 9 R17c 3¢ gm Playing Cards, centrd to left, few blunt perfs CV \$ 100.00
- 10 R18c Carefully rejoined original vert pair, F appearance, top stamp sound lower w/closed tear @ B, rare. CV \$ 450.00
- 11 R20P4 Plate proof blk of 4, VF/XF CV \$ 110.00
- 12 R39c Avg, used, centrd to R..... CV \$ 12.00
- 13 R42a Imperf, avg, close @ B CV \$ 12.00
- 14 R50a F centering, 2 punches CV \$ 35.00
- 15 R51a Close @ B, blue 1863 handstamp xcel. CV \$ 60.00
- 16 R54a Vert pair, VF, lower stamp few minor creases CV \$ 50.00
- 17 R65d Horiz pair, numerous blue fibers, deep color, VF/XF appearance left stamp w/2 tiny closed pin holes, nice CV \$ 70.00
- 18 R66a Used block of 4, F/VF appearance, margins well clear to wide, sound except for tiny scissors cut into B of L stamp CV \$ 250.00
- 19 R68c,95c 1st w/double frame line @ L, R59c w/double frame line @ top, small internal fault VG, both Scott listed. CV \$ 57.50



Lot 1



Lot 2



Lot 11

Lot 18



Lot 3

Lot 10



Lot 9



- 20 R72c Avg, touches @ Rt CV \$ 21.00
 21 R76c Avg, touches @ Top & L CV \$ 27.50
 22 R77c Avg, centrd to Rt CV \$ 45.00
 23 R78a Horiz pair, large margins, lt. vert creases,
 tiny marginal tear CV \$ 40.00
 24 R78a Vert pair, 3 wide margins, just affected @ top,
 horiz crease which ends in tiny paper break in
 margin between, deep color. CV \$ 40.00



Lot 25

- 25 R78P3 India proof, doubling
 of T & B frame lines,
 F/VF CV \$ 100.00
 26 R83c Avg, pin hole, touches
 @ Bottom &
 L CV \$ 45.00
 27 R86c F, few blunt
 perfs CV \$ 20.00
 28 R87c Avg, HS cancel,
 centrd L .. CV \$ 37.50
 29 R93c Avg, touches @
 Rt CV \$ 20.00
 30 R96c Avg, pen
 hole CV \$ 20.00

Second Issue Revenues

- 31 R103 Vert pair, VG, top
 stamp uncut, B w/ lt.
 herringbone
 cancel CV \$ 80.00
 32 R113 Horiz pair, F/VF, cut
 cancel CV \$ 130.00



Lot 32

- 33 R116 Avg, centrd Top & Rt, appears
 unused CV \$ 65.00
 34 R124 Avg, centrd @ Bottom, pin holes CV \$ 18.00
 35 R125 Avg, centered Top & L CV \$ 30.00
 36 R136 Horiz pair, F-Avg, sound except for light
 cut cancel CV \$ 100.00
 37 R140 F, Full Gum, touches @ top, HR CV \$ 11.00

Documentaries

- 38 R163 38 copies w/prntd cancels, mostly railroads,
 including "ST.L.I.M.S.S in red, "THE MO.
 PAC. RY. CO." in black, etc.,
 nice lot EST \$ 50.00
 39 R173/185 w/handstamp cancels, R173 (7), 174 (1),
 175 (5), 176 (1), 182 (11) 184 (18),
 185 (20) OPEN
 40 R195 (x2) XF Mint, 1 NH, sheet sleeve @ LCV \$9.50

- 41 R195/215 25 diff w/handstamp cancels, nice lot OPEN
 42 R228/239 160 diff w/handstamp cancels, includes multiples
 OPEN
 43 R241 Mint, NH, F CV \$ 9.00
 44 R263 Mint, NH, VF CV \$ 15.00
 45 Coll of battleship doc revs (250+), SON, all legible, incl
 printed insurance, banks, steamship, etc. OPEN
 46 R162/172 Accumulation of 29, no 170's, all w/handstamp
 cancels OPEN
 47 R163/R168 7 docs, insurance policies, etc, with stamps
 affixed OPEN
 48 R453 Avg, mint, HR, SE @ Top CV \$ 22.00
 49 R677 F, mint, SE @ B, HR CV \$ 19.00

Proprietaries

- 50 RB1a Used on Chinese Skin Powder wrapper
 w/British 3p duty stamp (damaged), unusual. OPEN
 51 RB1a/65 RB1a w/"Humphreys' Specific, Mar 72"
 in blk RB11a w/"DR Seth Arnold" cancel in
 black and RB65 w/ "B&R" in red, thin in LL OPEN



Lot 52

- 52 RB1P(5) 1¢ Plate proof on bond, blk of 4, VF CV \$ 52.00
 53 RB4a 4¢ on violet, AVG, red "R.C.W. July 20, '74"
 cancel, small surf scuff, blunt corner
 perf EST \$ 15.00
 54 RB6a 6¢ on violet, AVG, red "A.T.S./& Co./May '72"
 cancel EST \$ 30.00
 55 RB11b 1¢ green, Mint OG block of 24 (6x4),
 HR EST \$ 15.00
 56 RB12b 2¢ brown, F-VF, mint NH OG irreg block of 21
 (2x9+3) EST \$ 25.00
 57 RB13b 3¢ orange, F-VF, mint OG, rejoined blocks of
 6 & 4 EST \$ 20.00
 58 RB14a 4¢ red brown, AVG, black "G and R/1876"
 cancel EST \$ 15.00
 59 RB14b SON 5 line blue HS, "Specific Medicine
 Co." w/star in cancel. OPEN
 60 RB16b 5¢ black, VF, unused part OG, small
 thin EST \$ 40.00
 61 RB24p 1¢ green, F, MNH blk of 4 EST \$ 65.00
 62 RB25,28 Dr. Kilmer cancels, nine, 3-RB28,
 2 styles, all diff dates EST \$ 10.00
 63 RB27 Several hundred w/dated handstamps,
 most are "K.W. Co." OPEN
 64 RB31p 5¢ brown, VF, mint OG, HR EST \$ 14.00
 65 RB33 1/4¢ black, VF block of 4, Palmer printed
 cancel, cancel tete beche, top pair up,

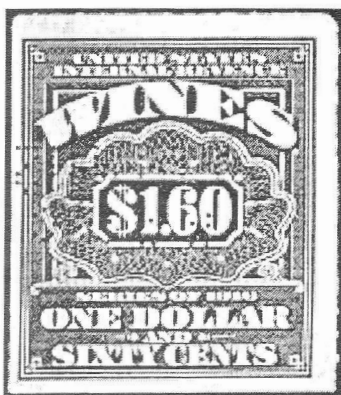
- B pair down EST \$ 20.00
 66 RB61 Avg, mint, HR CV \$ 45.00
 67 RB20/30 24 diff cancels or stamps, 18 diff co's,
 F or better EST \$ 20.00
 68 RB20/30 Accumulation, most w/handstamp cancels,
 RB20(20), 21(23), 22(12), 23(100+),
 25(15), 28(19), 30(17) OPEN

Stock Transfer

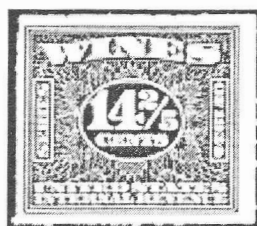
- 69 RD82 F, perf initial cancel CV \$ 40.00
 70 RD108 F, mint, HR CV \$ 22.50
 71 RD133 Avg, mint, HR CV \$ 65.00
 72 RD154 Avg, mint, HR CV \$ 30.00
 73 RD249 F, mint, HR, SE @ Top CV \$ 12.50

Wines

- 74 RE1 78 stamps, mint NH, incl blks, strips,
 VG/VF CV \$ 39.00
 75 RE2 Unused, dist OG, vert pair w/reattached
 Rt arrow & PI #291 CV \$ 10.00
 76 RE40 18¢ unused, VF EST \$ 20.00



Lot 77



Lot 79

- 77 RE79 Avg, perf initial cancel CV \$ 110.00
 78 RE83 \$9.60 used, VF, black cancel OPEN
 79 RE96A 14-2/5¢ F, unused EST \$ 75.00
 80 RE152 \$1.92 VF, unused EST \$ 45.00
 81 RE154 F, pencil cancel CV \$ 30.00
 82 RE155 Avg, usual shellac CV \$ 25.00
 83 RE157 Avg, unused, touches @ Rt CV \$ 17.50
 84 RE166 Avg, soiled, staple holes CV \$ 150.00

Playing Cards

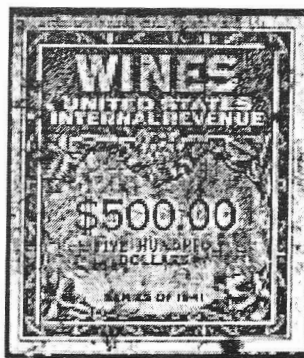
- 85 RF11 Unused, NG, XF, great margins CV \$ 37.50
 86 RF17 Avg, mint, HR, touches @ Rt CV \$ 15.00
 87 RF29 Avg, appears unused, NG, touches
 @ Bottom CV \$ 75.00
 88 Unlisted wrapper, w/red "Internal Revenue
 Paid / 8 cents per pack." OPEN

Silver Tax

- 89 RG18 F, used CV \$ 14.00
 90 RG80 Avg, used, SE @ Top, staple holes CV \$ 100.00

Narcotic Tax

- 91 RJA42d 1¢ purple, unused EST \$ 5.00
 92 RJA50d 5¢ F, vert strip of 3, 1927 purple cancel EST \$ 30.00



Lot 84



Lot 90

- 93 RJA52a 8¢ used, VF appearance, unwmkd,
 thins EST \$ 40.00
 94 RJA59b Roul 7, un-wmkd, XF, NICE! CV \$ 10.00
 95 RJA63a 6¢ violet, used, unwmkd, creases and
 stained, VF centering EST \$ 50.00
 96 RJA67a VF, nice margins, Eli Lilly printed cancel CV \$ 15.00
 97 RJA69a XF, great margins, neat red HS cancel . CV \$ 10.00

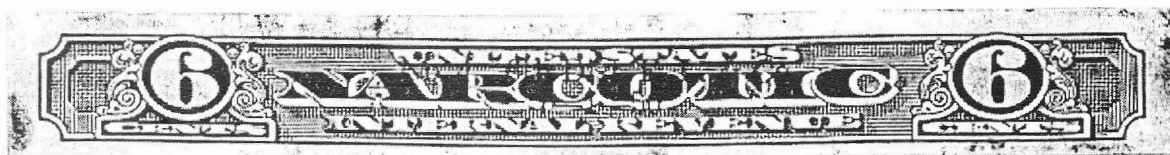
Consular Service Fee

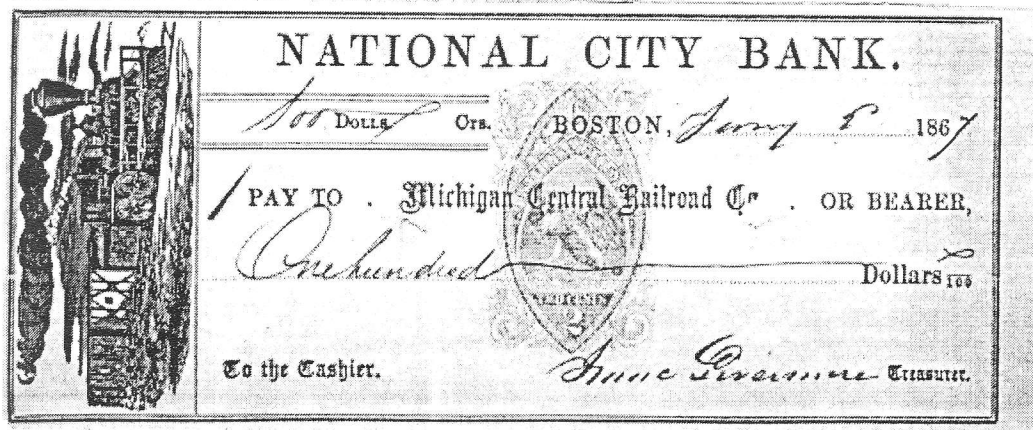
- 98 RK4/37 Coll of 14 diff, 4 w/SE's, VG/VF CV \$ 56.30
 99 RK8 Avg, used, SE @ Rt CV \$ 30.00
 100 RK21 Avg, used, touches @ Rt CV \$ 17.50
 101 RK28 Used, SE @ top & Rt, close @ B CV \$ 37.50

Revenue Stamped Paper

- 102 RN-D1/F1 Four diff on Lanman & Kemp checks,
 1870's, one illus, cut cancels CV \$ 10.00
 103 RN-B1, RN-D1, RN-G1 1 each w/cut cancels,
 RN-M2 (x3) punch, perf,
 crease 1 each OPEN
 104 RN-B1 Used on 1867 Michigan Central Railroad
 Co. check, nice train vignette, ex-Joyce CV \$ 30.00
 105 RN-B1 Used on Lake Shore & Michigan Southern
 Railway checks (2), 1869 & 1871, one
 w/mounting stains, other VF, cut
 cancels. CV \$ 30.00
 106 RN-C2 Brown on green Grocers National Bank,
 NY CV \$ 30.00
 107 RN-D1 On 1874 check engraved by CBNCo,
 creases, 2 pin holes CV \$ 15.00
 108 RN-D1 Unused on violet New York National
 Exchange Bank check CV \$ 10.00
 109 RN-D1 Unlisted on red Cleveland & Pittsburgh
 Railroad check w/ train vignette CV \$ 20.00
 110 RN-D3 On 1875 Bank of California check, cut
 cancel, minor crease CV \$ 10.00
 111 RN-F1 Unused on violet Alfred Borel & Co., San
 Francisco, check CV \$ 10.00
 112 RN-G1 On 1878 Bank of California check, cut
 cancel, fine appearance CV \$ 10.00

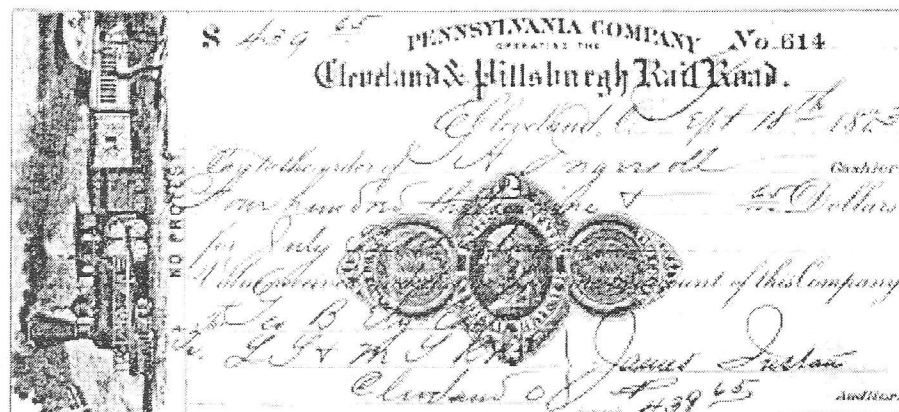
Lot 95





Lot 104

Lot 109



- 113 RN-G1 Unused, Memphis, TN draft CV \$ 15.00
- 114 RN-G1 Unlisted draft, Clifton, IL, "stamp redeemed",
cut CV \$ 12.00
- 115 RN-G1 Unlisted, 1879 Reynolds Brother, Las Vegas,
New Mexico draft, lt. crease CV \$ 20.00
- 116 RN-K6 Unused, VF CV \$ 20.00
- 117 RN-K6 Unused, blue on lilac colored paper,
Philadelphia CV \$ 20.00
- 118 RN-K6 Unused, green on violet colored draft,
Philadelphia CV \$ 20.00
- 119 RN-M2 Unused, lt. cream draft w/tab, Stockbridge,
MA CV \$ 35.00
- 120 RN-M2 On 1899 check, Ipswich, SD, perf PAID
cancel CV \$ 6.00
- 121 RN-X4 1¢ orange, left half on blue Pullman

- receipt EST \$ 17.50
- 122 RN-X7 On used ABNCo check, "T.W. House,
Houston, Texas", minor creases CV \$ 12.50
- 123 RN-X7 Used, green paper, Diamond Match Co.
illustrated draft CV \$ 35.00

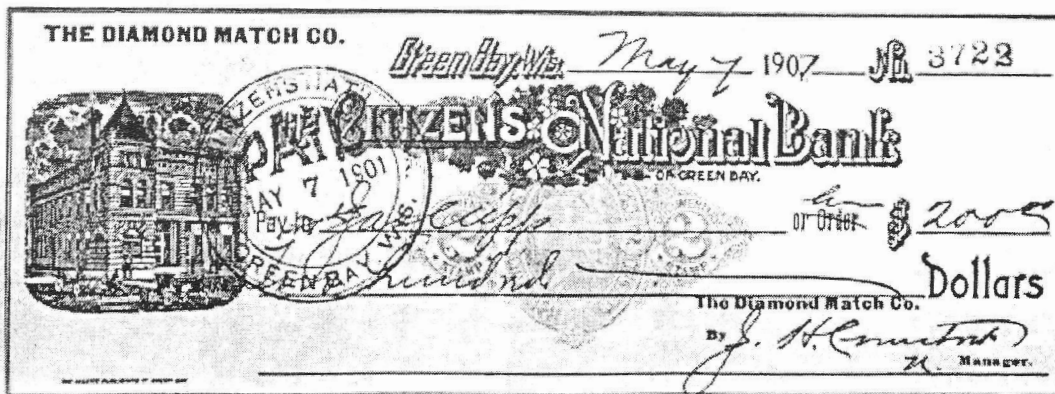
Private Die Proprietary

Matches

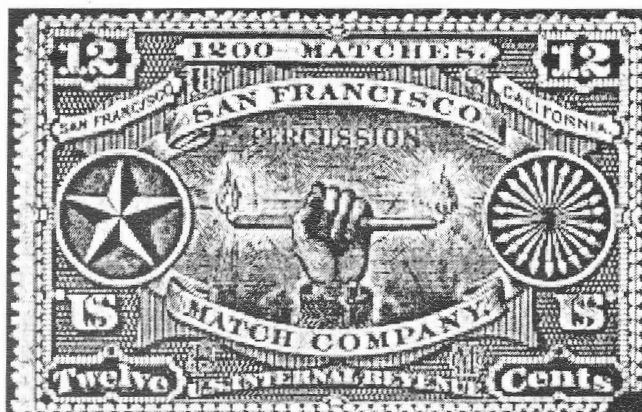
- 124 RO7d Centered to LR, thins, poor perfs as
usual CV \$ 20.00
- 125 RO37b Defective, portions missing at Rt & L,
space filler CV \$ 150.00
- 126 RO53a Byam wrapper, 2 small holes in design, age
spots, lt. crease EST \$ 100.00
- 127 RO131b SE at L, perfs in at Rt, clean CV \$ 85.00

Lot 115





Lot 123



Lot 129

- | | | | |
|-----|--------|--|--------------|
| 128 | RO142a | Used, sealed tear, blunt perfs at top | CV \$ 30.00 |
| 129 | RO165b | Centered to Rt, small piece missing LR, clean and bright (P) | CV \$ 400.00 |
| 130 | RO168b | Used, clean appearance, few blunt perfs | CV \$ 8.00 |

Medicines

- | | | | |
|-----|--------|---|--------------|
| 131 | | Barclay & Co. medicine facsimile (x5), pictures Barry's Alchemist, blk on salmon, few lt. thins | OPEN |
| 132 | RS22a | Used, toned, few samll edge tears | CV \$ 40.00 |
| 133 | RS56d | Used, toned, LR corner fault | CV \$ 80.00 |
| 134 | RS70b | Used, AVG, back stain shows on face, nice centering | CV \$ 100.00 |
| 135 | RS105d | Used, AVG, thin @ top | CV \$ 11.00 |
| 136 | RS107a | Thinned, blunt perfs @ top | CV \$ 30.00 |
| 137 | RS220 | 2 defective copies | OPEN |
| 138 | RS271 | Facsimile, black, on thin bond paper | OPEN |
| 139 | RS272d | Thins, portion missing LL, clean | CV \$ 17.50 |
| 140 | RS286 | 5/8c carmine, MNH B left arrow and plt # 8827 block | CV \$ 10.00 |
| 141 | RS291 | 5/8c carmine, Mint OG, reinf B double arrow and line block w/plt # 10977 | CV \$ 20.00 |

Perfume

- | | | | |
|-----|-----------|-------------------------------|-------------|
| 142 | RT12d,13d | Usual poor perfs, handstamped | CV \$ 16.00 |
|-----|-----------|-------------------------------|-------------|

Playing Cards

- | | | | |
|-----|-----|---|------|
| 143 | RU1 | Facsimile, brown, imperf on buff card stock, scarce | OPEN |
|-----|-----|---|------|

Motor Vehicle Use Revenues

- | | | | |
|-----|-----|----------|-------------|
| 144 | RV4 | VF, mint | CV \$ 12.50 |
|-----|-----|----------|-------------|

Distilled Spirits

- | | | | |
|-----|------|-------------------|-------------|
| 145 | RX4 | F, used | CV \$ 17.50 |
| 146 | RX11 | F, used | CV \$ 12.50 |
| 147 | RX28 | Avg, punch cancel | CV \$ 35.00 |

USIR Tax Pairs

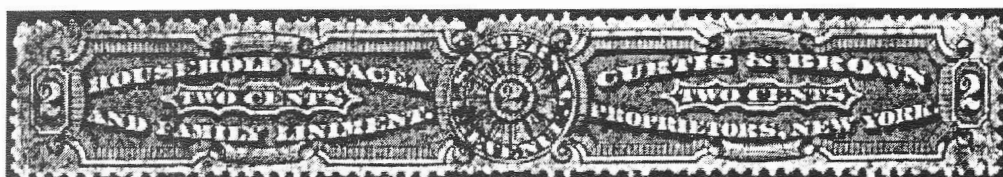
Beer

- | | | | |
|-----|----|--|-------------|
| 148 | 69 | Beer stamp, \$2.00 black on red, Series 1898, unused, into design @ Rt | CV \$ 10.00 |
|-----|----|--|-------------|

Tobacco

- | | | | |
|-----|-------------|--|--------------|
| 149 | TC1190var | Cigar, Class E, Series 123, roul 7, unlisted | OPEN |
| 150 | TE56 | 1 lb Snuff, Series 1875, sound, minor thin spots | OPEN |
| 151 | TE59 | 5 lb Snuff, Series 1875, sound, minor thin spots | OPEN |
| 152 | TE63 | 1 oz Snuff, unused horiz strip of 3, VF | OPEN |
| 153 | TE160A | 1 oz Snuff, used block of 4, sound, scarce as such | OPEN |
| 154 | TES13 | 1-7/8 oz Snuff, Specimen ovpt in red, reading down, roul 3-1/2 | OPEN |
| 155 | TF31 | 20 lb Class 32c (\$6.40), no red control no., defective | CV \$ 30.00 |
| 156 | TF122B | 10 lb Tobacco, repaired, fine appearance | OPEN |
| 157 | TF147B | 10 lb Tobacco except surcharge is in red, unused remainder w/full stub @ L, F/VF | OPEN |
| 158 | TF160 | 20 lb Tobacco, unused remainder w/full stub @ L, F | OPEN |
| 159 | TF221D,TF36 | w/deline only "1", ea neatly repaired | OPEN |
| 160 | TG16a | Tobacco strip 1870 Issue, 4 oz green Lincoln, cut in @ B, minor thins & tears | EST \$ 15.00 |
| 161 | TG624b,722 | Taxpays on 2 original pouches, "Our Advertiser" brand | OPEN |

Lot 134



Lockseals

- 162 Lockseals, Pr #72A(x3), #73A(x4), #74A (x4, 1 unused), F/VF OPEN
- 163 Lockseals, #74A, all 54 plate positions as same sheet used used singles, Series R, nos 87643-96, incl full sheet to selvage filled w/diff red printed initials, etc., F/VF. OPEN
- 164 81C Lockseal, 3 copies, used, F/VF CV \$ 22.50
- 165 82D Lockseal, used, F/VF OPEN

Miscellaneous

- 166 USIR Order Form for Opium, Series of 1923, used Mar 11, 1932, duplicate, 9 x 10 3/4 inches OPEN
- 167 USIR Distilled Spirits Case stamps, 12 (8 diff) 2 1926, OPEN
- 168 Fermented Fruit Juice, 8 oz green, LR corner copy, used, AVG CV \$ 15.00
- 169 FD6B,7B Mixed Flour stamps, Used, fine, FD6B (x3), FD7B (x2) 1 on reverse of "FORM W" tag from Oregon CV \$ 2.90

Telegraph Stamps

- 170 15T25 mint pane of 4, bend in two left stamps EST \$ 15.00

Revenues on documents

- 171 Group of 5 diff 19- SAMPLE checks, Harland Check Printers, ea w/"RN fac" which appears to be a takeoff of F-type OPEN
- 172 Accumulation of 14 docs, includes 2 Adams Express (R154, R163), "C.B.&Q.R.R.Co." printed cancel on R163 used on receipt w/ map on reverse, R24 on note, R109 on note, etc. ... OPEN
- 173 R5c Tied w/clear S.B. & N.Y. RR handstamp to blue April, 1863; check issued by Syracuse, Binghamton & N.Y. RR edge toning CV \$ 25.00
- 174 R5c,6c On 6 1862-65 Tioga RR Co. checks, Girard NB, Phil., ea w/listed ms RR Co. cancels, (ea diff). OPEN
- 175 R15/R218 Lot of 8 docs, including; R54x2, R44, R67, R5 R15 on "NYC RR" doc, R217x4, R218x2, most are warranty deeds OPEN
- 176 R15c Untied but initialed by signer of illus 1870 S.R. Van Duzer check (User of RS249,250), minor fold crease CV \$ 10.00
- 177 R23c,R112 Mixed 1st & 2nd Issues tied w/ large blue "36" in circle to 1872 note CV \$ 15.00

Postage used as revenue

- 178 65 3c 1861 used on March, 1865 receipt, tied by clear cancel "LIT. MI CO. & X. R.R." CV \$ 65.00

War Savings Stamps

- 179 Official War Stamp Greeting (birthday) card, 1942, with 10c war stamp album inside, no stamps EST \$ 10.00
- 180 WS7,8 Plt # snl and Plt # block of 4 of each, F Mint, HR CV \$ 14.75

Foreign Revenues

India

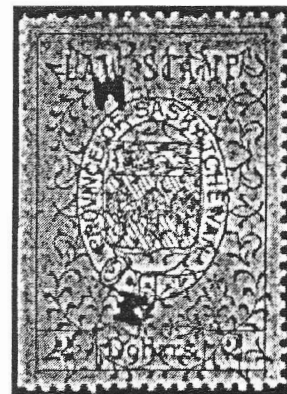
- 181 Bagmat, Stamped Paper, 11 diff values to 2 Rupees .. OPEN
- 182 Balwan, Stamped Paper, 4 diff values to 10 Rupees ... OPEN
- 183 Bikaner, Stamped Paper, 10 diff OPEN
- 184 Bundi, Stamped Paper, 6 diff values to 10 Rupees..... OPEN
- 185 Idar, Stamped Paper, 3 diff OPEN
- 186 Indorf, Stamped Paper, K&M type 35, 10 copies 100 Rupees CV \$ 850.00
- 187 Jkabua, Stamped Paper, 4 diff OPEN
- 188 Jodhpur, Stamped Paper, 9 diff, values to 50 Rupees. OPEN
- 189 Jodhpur estates, 46 diff from Kantalia (11), Khejarla (7), Jasnagar (18), Sathin (10) OPEN
- 190 Karauli, Stamped Paper, Type 10, 15 copies w/court

- fee CV \$ 1500.00+ OPEN
- 191 Kathiawar India court fee stamp, 4 annas, w/ovpt "Current only in Kathiawar", used OPEN
- 192 Kathiawar India Court Fee stamp, 8 annas, w/ovpt "Current only in Kathiawar", used OPEN
- 193 Khilchipur, Stamped Paper, 14 diff OPEN
- 194 Malerkotla, Stamped Paper, 3 diff OPEN
- 195 Mayurbhanj State Non judicial stamp, 8 annas red, used, OPEN
- 196 Nabha, Stamped Paper, 15 diff val to 50 Rupees w/ added stamps OPEN
- 197 Patiala, Stamped Paper, 4 diff OPEN
- 198 Rajgarh, Stamped Paper, 17 diff OPEN
- 199 Ratlam (4), Sailana (3), Stamped Paper OPEN
- 200 Sambhar Samlat, Stamped Paper, 6 diff OPEN
- 201 Seraikela State Ovpt on British India Court Fee, 1/16 R. +1+ as. surcharge, 6 diff varieties OPEN
- 202 Seraikela State India Court Fee stamp, 12 annas, w/ovpt in black, used OPEN
- 203 Seraikela State India Court Fee stamp, 4 annas, w/ovpt in black, used OPEN
- 204 Collection 98 diff fiscal mounted in approval book, includes Cochin, Travancore, Kerala, various surcharges and ovpt's, nice lot OPEN

Canada



Lot 205



Lot 210

- 205 FSC16 1915 George V 50c blue, used, F, 3 punch cancel, small thin top margin EST \$ 100.00
- 206 FU36 1950 Unemployment Insurance, \$1.82 yel, VF used, HR EST \$ 25.00
- 207 FU37 1950 Unemployment Insurance, \$2.08 blue, VF used, HR EST \$ 12.00
- 208 QR35 Quebec 1918 Registration, \$2 brown & black, F used EST \$ 6.00
- 209 SL1-5 Saskatchewan Law 1907 law stamps, 5 thru 50c, used, punch cancels EST \$ 30.00
- 210 SL19 Saskatchewan Law stamp, \$2 purple on pink, inverted background, UNLISTED, F, punch cancel CV \$ 40.00



Ex lot 220

- 211 FWM1 Weights & Measures 1876 Crown, 5¢ black, used F, paper adheres EST \$ 20.00
- 212 FWM3 Weights & Measures 1876 Crown, 15¢ black, F used EST \$ 22.00
- 213 FWM21 Weights & Measures 1876 Crown \$1 black, F used EST \$ 25.00
- 214 FWM36 Weights & Measures 1897 Victoria, 15¢ black, F used EST \$ 15.00
- 215 FWM40 Weights & Measures 1897 Victoria, 75¢ black, F used, minor wrinkles CV \$ 10.00
- 216 FWM42 Weights & Measures 1897 Victoria, \$1.50 black, F used, file fold CV \$ 12.50
- 217 FX2b Excise Tax 1915-23 George V, 1/2¢ carmine flag precancel, close @ top & L, perf faults EST \$ 20.00 OPEN
- 218 FX136 Excise tax, 1934-48 5¢ ovpt on imperf 2¢ blue, F CV \$ 15.00
- 219 NSB14 Nova Scotia 1868 Bill stamp, 40¢ blue, F used, close @ L, perf faults CV \$ 12.50

Guam

- 220 Hunting & Fishing stamps, 10 diff issues, 1977-87, F-VF, used. CV \$ 75.00

Philippines

- 221 1917-27 Internal Revenue issues, Perf 11, 28 diff stamps from 1¢ to 1000 Pesos, incl 50P orange red, 200P black brown & 500P rose, all entire stamps. No entire stamps above 1000 Pesos known, a scarce set, F-VF. CV \$ 200.00

U.S. Virgin Islands

- 222 R46a Internal Revenue Stamp, 10¢ green, perf. 11x10+, scarce variety, mint, NH, VF ... EST \$ 20.00



Lot 223



Lot 224

- 223 R51 Internal Revenue Stamp, the scarce \$1.40 value, perf 11, Mint, NH, VF EST \$ 50.00
- 224 R68-74 Internal Revenue Stamps 2¢-\$2, mint, NH, VF EST \$ 75.00

Miscellaneous

- 225 Foreign revenues on docs, lot of 6+ misc incl

Italy 1956x3, Mocambique 1960x2

Cuba

226

Telegraph collection/accumulation: 967 stamps (1868-1916), partially mounted. 1982 Hiscocks cat value is £1248 (\$1900+ US) EST \$ 250.00

Puerto Rico



Lot 227

- 227 1953 Documentary \$50 red, perf 11, mint, NH, VF CV \$ 150.00
- 228 1953 Documentaries, 7 diff values 5¢ to \$3, rouletted. CV \$ 30.00
- 229 Circa 1900 Mayaguez taxpaid strips for alcohol (3¢ green) and Brandy Extranjero (6¢ orange), imperf, seldom seen, VF. . CV \$ 45.00
- 230 1943 Excise Tax stamps, Series A, red, \$0.15-\$0.25 value, nice centering, VF block of 15, a scarce multiple. CV \$ 90.00
- 231 Circa 1900 Mayaguez tax stamps for cigarrillos, 5/8¢ blue, multiple of 12 strips, scarce as such. CV \$ 125.00
- 232 1900 Internal Revenue issue 1/10¢ black, block of 22 strips, scarce multiple, F-VF. CV \$ 100.00
- 233 1936 Documentaries, perf 11, mint & used, 4 diff values incl 5¢ w/"SPECIAL TAX" ovpt, 25¢, 50¢ and \$1, F-VF CV \$ 30.00
- 234 U.S. Cigar taxpaid, series 1910, 50 cigars, ovpt "PORTO RICO" in red, repaired tear, fine. Used w/3-line cancel dated 1915. CV \$ 100.00
- 235 U.S. Cigar taxpaid, series of 1901, 25 cigars, dark blue paper, ovpt in red "PORTO RICO", repaired. CV \$ 150.00
- 236 1902 Excise Tax stamps, roul 7, 9 diff values to \$10, \$10 is repaired, 3 w/punches, a scarce set. CV \$ 75.00
- 237 Circa 1900 Mayaguez taxpaid strips (4) for beer (green), still wine (1.25 violet) and cigarrillos (dark and lt. blue), VF and scarce. CV \$ 60.00

Seals & Labels

- 238 Christmas seal coll on 16 Spruceland Stamp Co. album pages, 1916-70, singles, panes, lg multiples. OPEN

State Revenues

- 239 ST116 New York Stock Transfer \$1,000, XF OPEN

Local Posts, Foreign

- 240 Denmark Duplicated selection of 268 locals including



Ex lot 240



Lot 243

Aalborg, Randers, Kolding, Horsens, 1911
Spitsbergen issue and others, mint &
used, F-VF. An interesting lot. CV \$ 100.00

Literature

241 Springer's Handbook 10th edition (1985) EST \$ 9.00

Miscellaneous

242 Odd & Ends, 6 diff Custom fees stamps, RK4

on piece w/US Seal, RK35 on doc, 2¢ blue
business school stamp, 3 others OPEN
243 9 Postage currency, 5¢, VF, clean, crisp,
no faults CV \$ 50.00
244 PR3 Facsimile, blue on white, crease OPEN
245 PR4 5¢ blue, mss "falsche" on reverse,
(probable facsimile) OPEN
246 QE4 25¢ Special Handling, VF, mint, HR CV \$ 13.00

Prices Realized, ARA Auction No. 46

July 30, 1993 • American Revenue Association • P.O. Box 1574, Dayton, OH 45401

(Prices shown
do not include
10% buyers
premium)
U = Unsold
W = With-
drawn

1 \$ 27.00	30 \$ 10.00	59 \$ 23.00	88 \$ 15.00	117 \$ 6.00	146 U
2 U	31 U	60 \$ 15.00	89 \$ 37.00	118 \$ 6.00	147 U
3 \$ 21.00	32 \$ 18.00	61 \$ 22.00	90 \$ 6.00	119 \$ 6.00	148 \$ 28.00
4 \$ 17.00	33 \$ 17.00	62 \$ 9.00	91 WD	120 \$ 9.00	149 \$ 30.00
5 WD	34 \$ 69.00	63 \$ 18.00	92 \$ 17.00	121 \$ 19.00	150 \$ 13.00
6 \$ 60.00	35 \$ 70.00	64 U	93 \$ 32.00	122 \$ 10.00	151 \$ 20.00
7 U	36 \$ 11.00	65 \$ 16.00	94 \$ 18.00	123 U	152 \$ 6.00
8 \$ 15.00	37 \$ 15.00	66 \$ 40.00	95 \$ 22.00	124 \$ 20.00	153 \$ 9.00
9 U	38 \$ 21.00	67 \$ 18.00	96 U	125 \$ 25.00	154 \$ 6.00
10 \$ 30.00	39 \$ 18.00	68 U	97 \$ 40.00	126 \$ 30.00	155 \$ 9.00
11 \$ 8.00	40 \$ 18.00	69 U	98 \$ 19.00	127 \$ 5.00	156 U
12 \$ 20.00	41 U	70 U	99 \$ 38.00	128 \$ 14.00	157 U
13 \$ 21.00	42 U	71 \$ 7.00	100 \$ 10.00	129 \$ 7.00	158 \$ 20.00
14 \$ 25.00	43 \$ 28.00	72 \$125.00	101 \$ 25.00	130 \$ 5.00	159 \$ 24.00
15 \$ 22.00	44 \$ 13.00	73 U	102 \$ 37.00	131 \$ 7.00	160 U
16 \$ 11.00	45 \$ 21.00	74 U	103 \$ 6.00	132 \$ 11.00	161 U
17 U	46 \$ 9.00	75 \$ 20.00	104 \$ 19.00	133 \$ 7.00	162 \$ 5.00
18 U	47 \$ 28.00	76 \$ 7.00	105 \$ 12.00	134 \$ 11.00	163 \$ 10.00
19 U	48 U	77 \$ 7.00	106 \$ 7.00	135 \$ 10.00	164 \$ 17.00
20 \$ 9.00	49 U	78 \$ 16.00	107 \$ 6.00	136 \$ 10.00	165 \$ 14.00
21 U	50 \$ 14.00	79 \$ 20.00	108 \$ 14.00	137 U	166 \$ 8.00
22 \$ 8.00	51 \$ 42.00	80 \$ 14.00	109 \$ 8.00	138 U	167 \$ 7.00
23 U	52 U	81 \$ 34.00	110 \$ 32.00	139 \$ 5.00	168 \$ 9.00
24 \$ 30.00	53 \$ 8.00	82 \$ 15.00	111 \$ 17.00	140 \$ 25.00	169 \$ 7.00
25 U	54 U	83 \$ 30.00	112 \$ 25.00	141 \$ 10.00	170 U
26 U	55 U	84 \$ 9.00	113 \$ 7.00	142 U	171 \$ 26.00
27 U	56 U	85 \$ 11.00	114 \$ 10.00	143 \$ 6.00	172 \$ 6.00
28 \$ 22.00	56 U	86 \$ 16.00	115 \$ 8.00	144 U	173 \$ 12.00
29 \$ 11.00	58 U	87 \$ 8.00	116 \$ 12.00	145 U	174 \$ 8.00

175 \$ 20.00	185 U	195 \$ 5.00	205 \$ 6.00	215 \$ 11.00	225 \$ 6.00
176 \$ 6.00	186 \$ 12.00	196 \$ 28.00	206 \$ 14.00	216 \$ 8.00	226 \$ 6.00
177 \$ 5.00	187 \$ 20.00	197 \$ 6.00	207 \$ 5.00	217 \$ 26.00	227 \$ 8.00
178 \$ 11.00	188 \$ 15.00	198 \$ 6.00	208 \$ 5.00	218 \$ 16.00	228 \$ 16.00
179 \$ 6.00	189 \$ 10.00	199 \$ 6.00	209 \$ 5.00	219 \$ 13.00	229 \$ 8.00
180 WD	190 \$ 18.00	200 \$ 8.00	210 \$ 10.00	220 U	230 \$ 5.00
181 U	191 \$ 8.00	201 U	211 U	221 U	231 \$ 10.00
182 \$ 13.00	192 \$ 9.00	202 \$ 18.00	212 U	222 U	232 \$ 10.00
183 \$ 6.00	193 U	203 U	213 \$ 7.00	223 \$ 10.00	233 \$ 12.00
184 U	194 \$ 6.00	204 \$ 6.00	214 U	224 \$ 10.00	234 U

Notes from the Auction Manager

I wish to thank all the consignors who supported the ARA during 1993. Most of you made my new job very easy by sending your material in a well organized and thought out manner. I want to emphasize that by including adequate descriptions and catalog numbers you will improve your sales performance. I do not always have the resources or experience to organize and catalog lots from an "accumulation" sent to me. I will include such submittals as best I can.

Please remember that if consignors do not

provide an estimated value, the lots will be listed only with a catalog value or as OPEN. Be sure to include a reserve bid if you wish, or you may bid on your lots to protect them.

We will hold at least three and perhaps four auctions during 1994 if sufficient material is supplied. The date for submitting lots for sale number 48 is December 13, 1993. Sale number 48 will have a closing date of April 4, 1994. Please watch the TAR for the remaining submittal and closing dates for 1994.

British National Insurance stamps presented to British Library

The British Library has been presented with the last issue of National Insurance stamps and related material by the Contributions Agency. The material given will be known as the Contributions Agency Collection and will strengthen the Library's extensive holding of National Insurance stamps in the HMSO Collection and the Board of Inland Revenue Stamping Department Archive.

National Insurance stamps, originally known as National Health Insurance stamps, were first issued in 1912 following the National Insurance Act, 1911. The Act provided for compulsory insurance for employed persons aged sixteen or over, and effectively limited the scheme to manual laborers earning no more than £160 per year. Contributions to the benefit fund were paid by the employer and employee by means of stamps affixed to cards. Benefits provided included medical treatment including that in a sanatorium for tuberculosis sufferers, sickness benefits up to 26 weeks and benefits for disability and maternity.

The Widows Orphans and Old Age Contributory Pensions Act of 1925 extended the scheme to include contributory pensions to

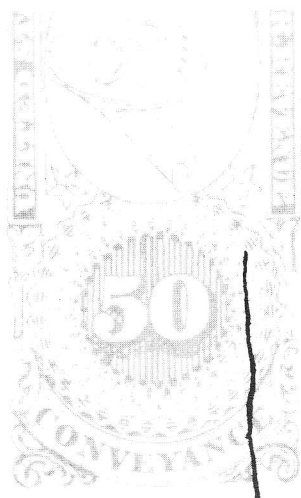
widows, orphans and those aged between 65 and 70. In 1948 the National Insurance Act of 1946 came into effect with the extension of the program to the National Health Service, giving rise to a large and complicated range of issues made until the present.

Use of the stamps ended in April of this year. They were currently being used by share fishermen, the self-employed and voluntary contributors. The 3620,000 persons who were using the stamps and cards will not pay contributions monthly by direct debit or by quarterly bill.

The Contributions Agency, established in April 1991, is an executive agency of the Department of Social Security, and is responsible for administering the National Insurance Scheme which generates approximately £40 billion annually, the second largest source of government revenue after Income Tax.

Other items presented to the Library include the artwork for the 1993-94 stamps which will not be issued, the 1992-93 National Insurance Cards to which the stamps were affixed and a Grovering Machine used to cancel the completed cards.

The plate crack on the 50 cent First Issue Conveyance



by Scott Troutman, ARA

Nothing to me is more infuriating than having something mentioned in a catalog but never illustrated, especially when that something is a plate crack. This is because plate cracks can appear most anywhere and can be hard as the devil to see. This is the case with the plate crack mentioned in the Scott Catalog that appears on R54. While the plate crack is listed and valued at 100 times of the value of the ordinary stamp, there is no description of it anywhere.

There is a reason for this, and the reason is that the crack has never been illustrated as far as I can determine. It was mentioned in the old APS revenue columns (King, Bacharach and Turner, 1981, p. 66) in a brief note back in 1930. With that it vanishes from the literature, except for being persistently in the catalogs.

The accompanying drawing illustrates this

plate crack. The example I have has a narrow crack running between the C and E of the word CONVEYANCE. The crack extends down below the ornaments and may go into the stamp below. It also extends upward into the rose engine work beside the 50 where it vanishes. The crack is very thin and requires a magnifying glass to see unless you have really good eyes. My copy has a manuscript cancel from 1868.

In his 1931 article (King et al, 1981, p. 91), W. W. Bradbury discusses and illustrates a plate scratch that runs diagonally from below the zero in 10, through the second C in CONVEYANCE and to just outside the ornaments. This is a different scratch.

Now that you know where to look, good hunting.

References

King, B. S., Justin Bacharach and George Turner. *Revenue Unit Columns from The American Philatelist*. Lawrence, MA: Quarterman Publications, Inc., 1981.

Collector's & Exhibitor's Forum

Continued from page 209

Stritzinger displayed a large group of little-known poll tax documents. Don Green enthralled the group with his patent medicine company exhibit highlighted by a smattering of ex-Joyce items.

Cal-Rev welcomes all suggestions and visitors. For more information about the group and our next meeting call Jerry Lurie at 510-682-3020.

Survey of Silver Tax Stamps—help wanted

Do you collect silver tax stamps? Have you ever tried to find a particular Scott RG number and not been successful, or maybe you did find one and the catalog value did not mean much? How many of each RG number were printed? The answer is not readily available. The philatelic literature has some statistics but only for the 1934 and 1940 series and the error overprints of 1942. The Bureau of Engraving and Printing through the curators office has stated that they have no records.

To compile some statistics on the numbers

of each silver tax stamp (other than the very common ones) in the hands of collectors, I have created a survey form and am requesting the help of ARA members. Please request a form which will arrive with an addressed, stamped return envelope. You must include a name and address to get the form, but you can delete your name and address when you return the form if you have concerns about anonymity. Accuracy and promptness are essential. There will be no attempt to buy or sell associated with this effort and confidentiality

will be respected. Only with your help can philately expand its scope of knowledge. You, the collector, have the raw data from which

the census will be compiled. Write to David Sohn, 111 N. Wabash Ave, #1212, Chicago, IL 60602.

Two issues of the *State Revenue Newsletter* have appeared since its contents were last noted in these pages. The March-April issue noted that the state of Illinois had dropped a fee charged to purchase a waterfowl stamp with a tab attached. The major portion of the issue was devoted to the State Revenue Society's Mail Auction #2. This auction is an excellent source of state revenue material and also an opportunity to dispose of such material. These sales are a most valuable addition to the society.

A report of the Bedding Study Group by Scott Troutman indicates that Oklahoma bedding stamps were used as early as 1945

State Revenue Newsletter—March-April and May-June

rather than the 1947 date listed in the Hubbard catalog. The report continues to tell the various provisions of the acts requiring these stamps. News items in this issue report on the availability of Maryland cigarette decals; Missouri, New Jersey and Texas hunting and fishing stamps; 1970s usage of North Carolina soft drink tax decals; and, a City of Portland, Oregon, punchboard meter imprint.

The *State Revenue Newsletter* is published bimonthly by the State Revenue Society. Annual dues are \$4, which includes a subscription. For more information contact SRS Secretary Scott Henault, 22 Denmark Street, Dedham, MA 02026.

Permit me to bother you with a thought that occurred while reading page 75 of the April 1993 issue [The President's Letter listing recent awards to revenue exhibits]. Why not publish, photographically, award-winning collections as a continuing series under some heading such as "Classic Collections"? Surely the people concerned could be per-

suaded by some suitable honorarium to share their knowledge widely. Two things have impressed me during my brief membership in the ARA: the extreme localization of in-depth knowledge on a given revenue topic, and the speed with which advanced revenue collectors die.

Peter Spencer, ARA

To the editor...

Several revenue items were entered in the literature competition at STaMpsHOW '93 held August 19-22 in Houston, Texas. The 1992 volume of *The American Revenuer* received a Vermeil medal; A *Specialized Duck*

Stamp Catalogue by Bob Dumaine received a Silver and *The Duck Report* by Rita Wahrer received a Silver-Bronze. Bob, Rita and the contributors to *The American Revenuer* are to be congratulated.

Revenue literature at STaMpsHOW '93

Last September two receipts from The Union League of Philadelphia were reproduced in "Pay to the Order of...: The Check Printers' Restrictive Clauses on the Instruments imprinted by Butler and Carpenter" *The American Revenuer* 1992; 46:153-5) The Union League of Philadelphia is still in existence and one of our members, David Stivison, is a member of the League. In their publication *The Union League Banner* David commented about these receipts and their contribution to the financing of the Civil War.

Revenue collecting presented to the non-philatelic world

This led to his creating an exhibit that appeared in the Union League entitled *Check it out! Philadelphia history through checks, bonds and other financial instruments*. The exhibit told the city's history with various items such as colonial printed money, checks from the Girard Bank, Girard College, various checks and receipts with adhesive stamps and on stamped revenue paper, city bonds and railroad stock certificates. In short he presented fiscal philately to a segment of the

(*C&E Forum*—continued on page 229)

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.

Frank J. Bocovich 5065, 7296 S Sherman St, Littleton, CO 80122, by Frederick L Kretschmar. US-Scott Listed, US-Non-Scott Listed, US-State: Colorado, Trieste.

Ray E Cubberly 5068, 6750 Hawaii Kai Dr, #306, Honolulu, HI 96825, by William T McDonald. France.

Wayne R Chapman 5066, 32511 Laton Rd, Albemarle, NC 28001, by Ed Miles. Fish & Game. (Hunting, fishing and trapping licenses and but-tons, chauffeurs licenses and badges.)

Water J Fields 5063, 27 Naticook Rd, Merrimack, NH 03054, by Richard D Warren. United States, US-M&M.

Irving H Kempner 5061, Box 37080, Tucson, AZ 85740, by Michael Aldrich. United States.

Tad Mackie 5062, 7 Devonshire Dr, Fredericksburg, VA 22401, by Richard Friedberg. US-Scott Listed, US-Cinderellas, US-Post Office Seals.

Peter M Newton 5064, 6130 Mill Rd, Somerset, CA 95684, by Richard Friedberg. US-Scott Listed, US-Non-Scott Listed, US-19th Century, US-Taxpays, US-Telegraphs.

Gerthie Stephens 5067, Box 34582, Houston, TX 77234, by Richard Friedberg. Dealer, "Mrs. Ducks"—Canada-Federal, US-Hunting Permit, US-Proofs & Essays, US-State Fish & Game.

Highest membership number assigned on this report is 5068.

New Members

Numbers 5049-5053

Application for Reinstatement

Richard S Joan CM4439, 148 Fairhills Dr,

Board of Directors:

President: Ronald E. Leshner, Sr., Box 1663, Easton, MD 21601.

Immediate Past 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: Ernest Wilkens and Brian Bleckwenn

Central Representatives: Martin Richardson and Kenneth Trettin

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: Martin Richardson, Box 1574, Dayton, OH 45401. Phone 513-236-4058

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, 131 Greenwood Ave, Madison, NJ 07940-1731.

Membership Development Chairman: Ronald E. Leshner, Sr., Box 1663 Easton, MD 21601

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 14225, 00149 Roma Trullo, Italy

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

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

Netherlands: Herman W. M. Hopman, Haringvliet 23, Alphen aan den Rijn, 2401 DD, Netherlands.

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England. (Volunteers in unlisted countries sought, please contact the President.)

Ypsilanti, MI 48197, by Eric Jackson. US-Beer.

Reinstated from 1993 NPD List

4690 David J Howard
4787 Herbert W Husselbee

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.

Myron Hyman, Box 231123 Old Village Station, Great Neck NY 11023

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

Y S Murty, Deputy Director, Consolidation, Near Reserve Police Lines, Dutta Tota, Puri, DT Puri, Orissa 752002 India

Howard Nelles, c/o Quality Cleaners, 181 Huttleston Ave, Fairhaven MA 02719

The Penny Post, Gordon Stimmell, Editor, 203 Willow Ave, Toronto ON M4E 3K4 Canada

Rudolph J Thoden, 4125 Windover Way, Melbourne FL 32934-8514

Frank C Uherek, 2035 Savannah Road, Elgin IL 60123-2652

Emmerich Vamos, 8722 Belladonna Road, Riverside, CA 92508

Tyler B Veasey, 12027 Browning Lane, Dallas TX 75230-2851

Membership Summary

Previous membership total	1303
Applications for membership	8
Application for reinstatement	1
Reinstated from 1993 NPD list	2
Current membership total	1314

Continued from page 209

non-collecting public by showing many of our collectibles in a manner not traditional to philately.

He has produced a 14 page catalog of the exhibit which he will send to ARA members at the cost of \$1.00 for postage. Possibly this

can provide a spark of an idea to others so that they too can present our hobby to the non-collector. You can contact David Stivison at 870 North 30th Street, Philadelphia, PA 19130-1104.

Collector's & Exhibitor's Forum

Future ARA Conventions

While this year's ARA convention has yet to take place plans are being made for future conventions. The 1994 convention is scheduled for September 30–October 2 in conjunction with the Philadelphia National Stamp Exhibition. This show is put on by the Associated Stamp Clubs of Southeastern Pennsylvania and Delaware, Inc. and is held at the Valley Forge Convention Center in King of Prussia, Pennsylvania.

The 1995 ARA convention will be held in Dallas, Texas, during TEXPEX '95 sponsored by the Texas Philatelic Association and Southwest Philatelic Foundation. Your editor has not yet learned the dates but this show is usually held in the first half of June.

For the 1996 convention we have received an invitation to attend NAPEX put on by the National Philatelic Exhibitions of Washing-

ton, D.C., Inc. This again is a June show although later in the month.

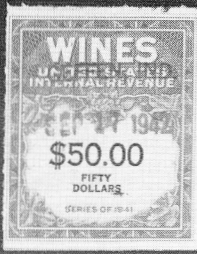
The location of convention sites for 1997 and beyond have not yet been determined. Board members have been discussing options for 1997 but any announcement or speculation at this time would be premature. Convention sites are determined by the ARA Board of Directors. We invite invitations to host our convention from various shows. Invitations should be directed to the ARA Vice President (at this time Eric Jackson). Preference is given to three day shows and to APS World Series of Philately shows so that if one of our members should win the Grand Award they would be eligible to compete in the Champion of Champions competition at STaMpsHOW.



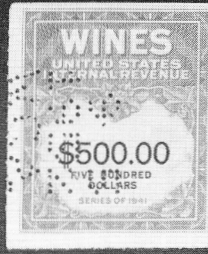
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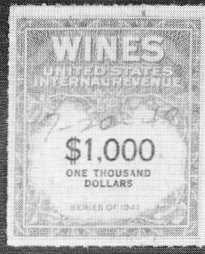
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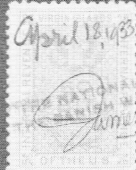
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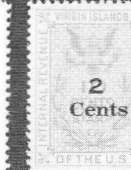
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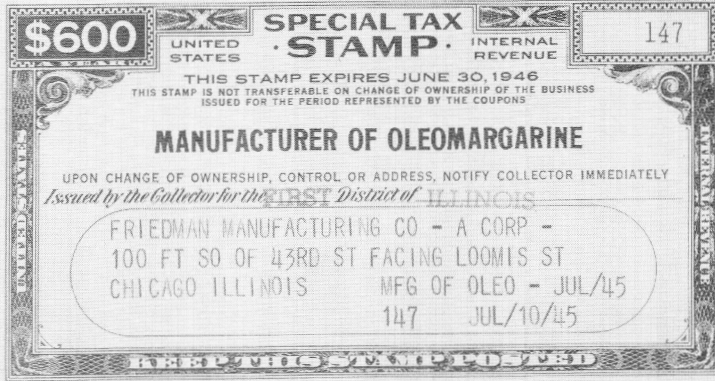
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200

MANUFACTURER OF OLEOMARGARINE, JULY, 1945
MANUFACTURER OF OLEOMARGARINE, SEPT., 1945
MANUFACTURER OF OLEOMARGARINE, NOV., 1945
MANUFACTURER OF OLEOMARGARINE, JAN., 1946
MANUFACTURER OF OLEOMARGARINE, MAR., 1946
MANUFACTURER OF OLEOMARGARINE, MAY, 1946

MANUFACTURER OF OLEOMARGARINE, AUG., 1945
MANUFACTURER OF OLEOMARGARINE, OCT., 1945
MANUFACTURER OF OLEOMARGARINE, DEC., 1945
MANUFACTURER OF OLEOMARGARINE, FEB., 1946
MANUFACTURER OF OLEOMARGARINE, APR., 1946
MANUFACTURER OF OLEOMARGARINE, JUNE, 1946



147



201



202



203



204



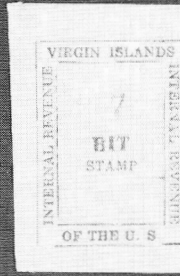
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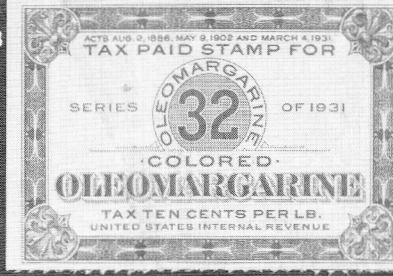
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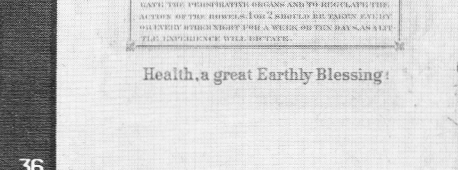
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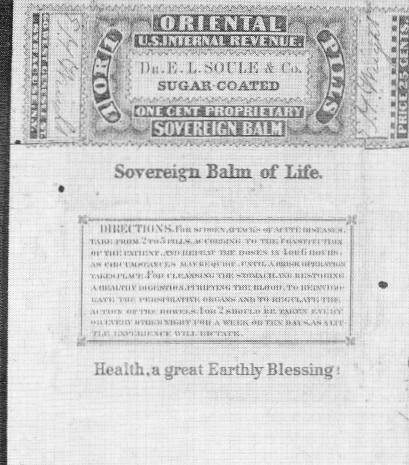
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79



36



Health, a great Earthly Blessing!

ERIC JACKSON

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MAIL AUCTION #86

CLOSING DATE: November 4, 1993

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bidsheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA, MASTERCARD and AMERICAN EXPRESS; send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00; Pennsylvania residents will have state sales tax added to their purchases. The placing of a bid signifies acceptance of the foregoing terms.

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

UNITED STATES - Scott Catalogue Numbers

1	PROOFS R19P4 VF thin spot	25.00
2	R118uTC composite plate trial color proof in carmine and black, F small thin	78.00
3	R144P4 F	38.00
4	R150P4 VF PHOTO	150.00
5	DOCUMENTARY R198* F	35.00
6	R606 perfin, F-VF straight edge	12.50
7	WINE RE59 F	125.00
8	RE83 VF light soiling PHOTO	75.00
9	RE90* VF corner crease	5.00
10	RE159 staple holes, F-VF small thin	10.00
11	RE162 staple holes, F-VF tiny abrasion	70.00
12	RE163 staple holes, F PHOTO	70.00
13	RE165 staple holes, VF tiny tear	20.00
14	RE166 perfin, F PHOTO	35.00
15	RE169 staple holes, F-VF light soiling PHOTO	200.00
16	RE184* F-VF	30.00
17	SILVER TAXRG21 VF corner crease	30.00
18	RG125 VF straight edge at right	35.00
19	CIGARETTE TUBES RH3 and IA 1/2c black on full package of tubes, F	-----
20	RH4* VF straight edge at right	6.00
21	TAX-EXEMPT POTATO 2lb & 50 lb booklet panes of 12	-----
22	NARCOTICS RJA74a faulty	25.00
23	EMBOSSED REVENUES RM113 clear strike on a 1799 insurance policy for goods on board the schooner Relief, F small faults	8.00
24	RM165 sharp strike on an 1800 single bond, VF splits along folds	40.00
25	RM178 sharp strike on a 1799 single bond, F-VF signature torn away, splitting along fold	17.50
26	RM195 large cut square, CV as full document	165.00
27	STAMPED PAPER RN-A10 cut square, F	50.00
28	RN-C9 Wallace & Henderson, Chicago, IL draft, black on green, vignette of liberty, F	50.00
29	RN-C13 Ohio & Mississippi Railway Co., St. Louis, MO, draft, vignette of liberty, F	15.00
30	RN-G3* German American Bank, New York, check, black on violet, vignette of liberty, F	110.00
31	PRIVATE DIE PROPRIETARY R075Ad F-VF tiny tear PH	25.00
32	RS87c F thin	25.00
33	RS132a F small faults PHOTO	50.00
34	RS178d F-VF short perfs	25.00
35	RS184d* F-VF	22.50
36	RS227b foreign entry, design of 1c X. Bazin essay, F-VF couple small faults PHOTO	-----
37	RT5a F light soiling PHOTO	100.00
38	MOTOR VEHICLE USE TAX RV28* F-VF	20.00

TAXPAID REVENUES - Springer Catalogue Numbers

39	CIGARETTES TA8a two repaired tears, appears F-VF	25.00
40	TB23c repair at right end just clear of design, VF	10.00
41	TB24d repaired tear, F-VF	9.00
42	TB25b F-VF	6.00
43	CIGARS TC12 black h/s cancel, light stain, faults include small hole	18.00
44	TC14 rep'd tears, sm scrape, huge margins, VF appearance	10.00
45	TC18 VF crease	4.00
46	TC22 F couple small thins	40.00
47	TC53 F-VF small faults	25.00
48	TC65B full rep'd tear, small faults, stain, F-VF appearance	17.50
49	TC69A F-VF small faults	8.00
50	TC94b VF small faults	12.00
51	TC96b F-VF full repaired tear, tiny hole	5.00
52	TC99C F-VF two full repaired tears	8.50
53	TC100A VF full repaired tear, small faults	25.00
54	TC100B VF creases	20.00
55	TC102E VF full repaired tear, small faults	30.00
56	TC112A F-VF full repaired tear, small faults	50.00
57	TC115A VF full repaired tear, small faults	1.50
58	TC119A VF full repaired tear, small faults	15.00
59	TC119C VF full repaired tear, tiny hole	15.00
60	TC120A VF full repaired tear and nick	20.00

61	TC121C unused, XF	5.00
62	TC125C VF full repaired tear	18.00
63	TC127A unused, F-VF	15.00
64	TC127B F-VF few sealed tears, small thin	8.00
65	TC128A unused, F-VF	20.00
66	TC129 VF creases, small thins	10.00
67	TC145 VF full repaired tear, small faults	5.50
68	TC146 VF creases	4.00
69	TC153 VF creases, small thins	14.00
70	TC155 VF full repaired tear	10.00
71	TC163Aa VF full repaired tear	2.75
72	TC164Aa unused, F-VF	9.50
73	TC165Ba F-VF full repaired tear and nick	8.00
74	TC165Ca VF full repaired tear	2.75
75	TC169Aa VF full repaired tear, small faults	22.50
76	TC190 VF thin	4.00
77	TC267 VF repaired tear	12.50
78	TC393a VF	3.50
79	TC395a perfin, VF small thin PHOTO	27.50
80	TC449b perfin, VF small faults	4.75
81	TC457a perfin, VF PHOTO	25.00
82	TC486b perfin, F-VF	-----
83	TC500b VG, faults	-----
84	TC647a VF upper left corner nicked	7.50
85	TC927a perfin, VF	4.00
86	TC1021a perfin, VF small thin	10.50
87	Series 118 Class C, 5 Cigars, roulette 7, VF perfin, unlisted	-----
88	TC1083b VF thin	3.00
89	TC1096a VF PHOTO	10.00
90	TC1109b VF light crease	4.00
91	TC1116a perfin, VF small faults	5.00
92	TC1158a VF staple holes	5.00
93	TC1249a VF PHOTO	-----
94	CIGARS FOR EXPORTATION, Series of 1878, watermarked paper, VF punched remainder	-----
95	SMALL CIGARS TD17a F-VF full repaired tear, sm faults	8.00
96	TD72a VF	2.00
97	TD38 VF thin	1.75
98	SNUFF TE148 F-VF small faults	12.00
99	TE175A F-VF PHOTO	7.50
100	TE212A VF PHOTO	12.50
101	TE617b repaired, F-VF appearance PHOTO	25.00
102	TE914a F thin	6.00
103	TE956a F small thin	4.00
104	TE964a F-VF thin	8.00
105	SNUFF SPECIMENS TES10 VF PHOTO	10.00
106	TES19 F-VF	10.00
107	TES20 F-VF tiny margin nick	12.50
108	TOBACCO TF15-16 both faulty	125.00
109	TF467 VF PHOTO	20.00
110	TOBACCO FOR EXPORTATION Series of 1872, VF punched remainder	-----
111	Series of 1878, watermarked paper, VF punched remainder	-----
112	Series of 1883, watermarked paper, VF punched remainder	-----
113	TOBACCO STRIPS TG1 F thin	7.00
114	TG2 VF small repairs PHOTO	15.00
115	TG7 F small thin PHOTO	20.00
116	TG9 F-VF creases	5.00
117	TG15B F thin spot	8.00
118	TG16A F small faults	17.50
119	TG16B F thin, light stain	17.50
120	TG20A F-VF faulty	7.50
121	TG20B F-VF thin	4.00
122	TG32B F-VF thin	6.50
123	TG26 F thin	8.00
124	TG46A VF light stain	2.00
125	TC47A F crease, stain	2.25
126	TG48A faulty	8.00
127	TG78B F-VF	2.50
128	TG79B F	1.50
129	TG104C F-VF thin, stain	2.50
130	TG131A VF	6.50
131	TG132C VF	2.00
132	Series 122/121 provisional purple handstamp on 3 oz imperf, VF thin	-----
133	CUSTOMS CIGARS TCC8 F-VF full rep' tear, sm faults	15.00

134	TCC13 black h/s "EXPORTED", F full rep'd tear, sm faults	15.00
135	U. S. CUSTOMS STAMP FOR IMPORTED WINE AND MALT LIQUORS, Series 1935, VF unused	-----
136	DISTILLED SPIRITS Series of 1868 Stamp for Stock on Hand, VF unused	-----
137	Series of 1871 60 gal green and black on violet silk, VF punched remainder	-----
138	Series 112 bottle stamp Specimen, VF	-----
139	Bottled in Bond bottle stamp Specimen, VF	-----
140	ALCOHOL WAREHOUSING STAMP F varnished	-----
141	Series 1949 bottle stamp, F-VF small faults	-----
142	Series 1960 bottle stamp, VF small faults	-----
143	DISTILLED SPIRITS FOR EXPORTATION Series of 1878, dateline read 19, dark blue paper, used in 1944, F-VF staple holes	-----
144	Series of 1949 10c, VF	-----
145	DISTILLED SPIRITS FOR EXPORTATION WITHOUT PAYMENT OF TAX Series of 1955, VF	-----
146	Bottle stamp Specimen, VF PHOTO	-----
147	WHOLESALE LIQUOR DEALER'S STAMP Series of 1950, varnished, nick in top margin, small faults	-----
148	OLEOMARGARINE FE93 VF PHOTO	15.00
149	DSPECIAL TAX STAMPS, PROPRIETOR OF BOWLING ALLEY OR BILLIARD ROOM 1901 VF	-----
150	PROPR. BOWLING ALLEY, BILLIARD TABLE, ETC. 1924 \$120 F-VF small faults	-----
151	COIN-OPERATED AMUSEMENT DEVICES 1949 \$10 VF staple holes	-----
152	RETAIL LIQUOR DEALER 1916 VF few sm margin faults	-----
153	1940 VF tack holes	-----
154	1945 F-VF staple holes, small stain	-----
155	1949 VF light staining	-----
156	1952 VF	-----
157	RETAIL DEALER IN FERMENTED MALT LIQUOR 1939 VF staple holes	-----
158	MANUFACTURER, DISTRIBUTOR, ETC. OF OPIUM, ETC. 1916 VF few tiny faults	-----
159	PRACTITIONER DISPENSING OPIUM, COCA LEAVESM ETC. 1940, VF bit of staining at top	-----
160	DEALER IN TOBACCO 1915 VF	-----
161	1916 fiscal year, VF small stains	-----
162	MANUFACTURER OF OLEOMARGARINE 1946 VF PH	-----
163	PUERTO RICO RE38* F	5.00

DANISH WEST INDIES - U.S. VIRGIN ISLANDS

Catalogue numbers are from the list by Timothy M. McRee that appeared in the October 1992 AMERICAN REVENUEUR

164	R1* sheet of 25, remainder, black h/s in top margin "solgt fra Rigsarlovet 1971," VF	-----
165	R2 R F-VF toned	-----
166	R4* sheet of 25, remainder, black h/s in top margin "solgt fra Rigsarkivet 1971," VF	-----
167	R6* VF	-----
168	R8* F-VF	-----
169	R21 F-VF PHOTO	-----
170	R24 F-VF thin spots	-----
171	R26* F-VF crease PHOTO	-----
172	R40* F-VF	-----
173	R40b F	-----
174	R41 F-VF	-----
175	R42 VF	-----
176	R44* VF	-----
177	R46* VF	-----
178	R48* F	-----
179	R49* VF PHOTO	-----
180	R50* VF	-----
181	R51* VF PHOTO	-----
183	R54* VF PHOTO	-----
184	R55* VF PHOTO	-----
185	R60a* VF	-----
186	R61* VF	-----
187	R62a* VF	-----
188	R63* F-VF	-----
189	R64* F-VF	-----
190	R65* VF	-----
191	R66* VF	-----
192	R67* VF	-----
193	RJ4 F-VF PHOTO	-----
194	RJ6 VF crease PHOTO	-----
195	RJ8* F PHOTO	-----
196	RJ10 VF PHOTO	-----
197	RJ15 F creases PHOTO	-----
198	RJ16 F-VF PHOTO	-----
199	RJ17* F-VF PHOTO	-----
200	RJ36* F-VF PHOTO	-----
201	RJ37 F PHOTO	-----
202	RJ40* VF PHOTO	-----
203	RJ45* F-VF PHOTO	-----
204	RJ49* VF PHOTO	-----
205	RJ50* F-VF PHOTO	-----
206	1RJ2 VF PHOTO	-----
207	1RJ4 F light toning PHOTO	-----
208	1RJ6 VF crease PHOTO	-----
209	1RJ14 VF PHOTO	-----
210	RAILROAD BAGGAGE STAMPS, 37 different	-----

Member's Ads

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

1. *One ad per issue per member; send only one ad at a time.*
2. *Send ad on post card or card enclosed in envelope only (no letters or aérograms please).*
3. *Limit: 50 words plus address.*
4. *Ads must relate to revenue or cinderella material. You may buy, sell or seek information.*
5. *There will be no guarantee as to which issue your ad will appear; first come, first served.*
6. *Ads should only be sent to: Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA*

Wanted: Montana checks, drafts, exchanges, etc. Especially those bearing adhesive or imprinted revenues; also buying revenue-bearing checks from all western states and pre-1933 western mining stock certificates. Douglas McDonald, Box 350093, Grantsdale, MT 59835. *1085*

Looking for fellow-ARA members who collect the very interesting printed cancels on Proprietary Battleship revenue stamps. I can be a big assistance in helping you further build your collection. Very strong stock on hand. Please contact: Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548. Can also offer cancels on 1st, 2nd, 3rd and early RB issues. *1086*

Revenue Collections and accumulations—liquidating all my holdings for the following areas: Austria, Yugoslavia, Bosnia-Herzegovina, Serbia, Croatia and Montenegro. If interested send inquiry with stamped envelope to Martin Nagel, Box 751, Vista, CA 92085. *1087*

Wanted: Used proprietary battleship stamps of 1898 (RB20-31)—collecting legible hand-stamped precancels on these. Robert Mustacich, 722 Camino Cascada, Santa Barbara, CA 93111. *1088*

Wanted: Printed precancellations on first issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1089*

For Sale: back numbers of American Revenuers. Please write to Y. S. Murty, Deputy Director, Copnsolidation, Near Reserve Police Lines, Dutta Tota, Puri-752 002, DT. Puri, Orissa, India. *1090*

Everything Finland wanted! Revenue stamps (loose or on docs.), older cinderellas, railroad stamps, shipping co. stamps, official (round) seals, Finnish perfins, etc. Duplication accepted. Need reasonably clean, undamaged material. Small or large lots. Jacob Kisner (ARA 2512), 254 Park Avenue South, Penthouse F, New York City, NY 10010. *1091*

Confederate States reprint of #14, Calhoun, with a 2 cent denomination, imperforate, in orange and brown—set singles \$1.75; set pairs \$3.50; set blocks of 4 \$7.25. Postal presort, Wichita, Kansas. Private mailing service stamp, non-denominated, black and blue, eagle—booklet

pane 5 + label \$3.50; booklet \$5.00. Allen Fracchia, 24845 Metric Drive, Moreno Valley, CA 92557. *1092*

For Sale or Exchange—India 50 Court Fee stamps \$7.50; India 50 Non-Judicial stamps \$7.50; Indian State Pudukkottai 10 Court Fees \$47.50. Many other state available on approval. Write: A. M. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India. *1093*

Budget Ducks. RW1 mint LH. several small thins, bold color. Three good margins, perfs touch left. \$110. RW4, mint hinged, F-VF margin copy (line at right). Hinge-sized thin. Tiny scuff under "JUNE." \$22. Both very presentable appearing. Immediate refund if dissatisfied. RW47 plaate block VF NH, \$43. Dough Swisher, Box 52701, Jacksonville, Floriad 32201. (904) 448-6214. *1094*

Trade anyone? My British Planet Assurance Company Marine Department policy with vignette and embossed British revenues on ship "Iydonia." On front of policy also tied with HSC is VF US #R257 plus 4 other revenues. Want in exchange a nice copy of either R17c or R73c. Joseph Siemion, Box 158, Errol, NH 03579. *1095*

Provisional Beer stamps wanted by collector. Will purchase your unwanted beers or will consider trade for my revenues/taxpays. Please advise availability/price or collecting interests for trades. Mark Fionda, 159 Oak Street, Ridgewood, NJ 07450. *1096*

U.S. Wine Sale: RE10 & 31 mint NH, 29*, 40*, 44*, 47*, 51, 82, 83, 105, 106, 126, 155, 162-66, 169, 171, 178, 179, 183*, 189, 195* 196, 196a, 197, plus most lower cost better condition. Also RL1-8 set VF plus RL1b on piece. Send want list to H. Ritter, 68 Heatherwood, Norristown PA 19403-1944. *1097*

For your next Swiss revenue stamp exhibit add a few documents. Increase your chances for a higher award. Kanton and or municipal tax stamps on document or a few federal or kanton tax stamps on checks. A few kanton Luzern and Bern documents with tax stamps with post cancel as required by law. For your needs or wants write to: Gene Kelly, Zeltgstrasse 7, 8253 Diessenhoffen, Switzerland. *1098*

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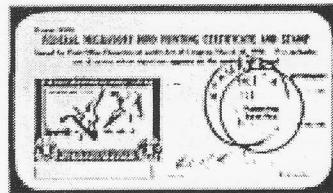
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RJA38	20.00	17.50	RJA59c	8.00	4.00
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RJA42b	1.00	.25	RJA63a unwatermarked		100.00
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RJA42d		15.00	RJA64b	60.00	45.00
RJA43a		.50	RJA66a		12.50
RJA43b	2.00	.25	RJA66b	22.50	15.00
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RJA44a		1.25	small faults		5.00
RJA44b	1.00	.50	RJA67b	20.00	10.00
unwatermarked	2.00		unwatermarked		20.00
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unwatermarked		125.00	unwatermarked		20.00
RJA46a	5.00	2.50	RJA71c	8.00	4.00
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unwatermarked		2.00	RJA73b	15.00	1.50
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