

The American Revenuer

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News of additional
revenue stamps continues to arrive from Poland including
this 50,000 zł stamp. More, inside, page 4.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JANUARY 1994

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Whole Number 461

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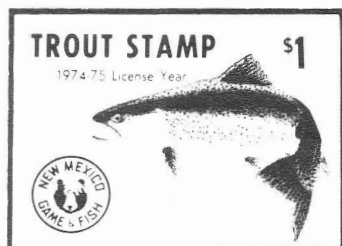
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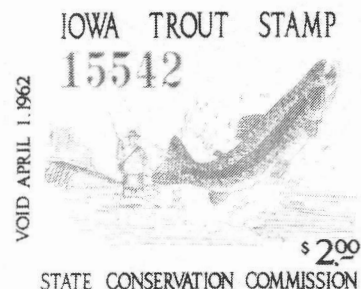
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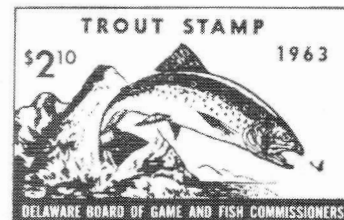
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Commonwealth of Pennsylvania
Department of Revenue



490



The Revenue Society of Great Britain



The Revenue Society of Great Britain has been formed in response to the popular new collecting field of revenue stamps.

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U.S. Revenue Specialists

U.S. Revenue Newsletter
monthly

President's Letter

Let's start off the new year with some promised lists of awards. Let me reiterate the importance of the show at Bad Kissingen, Germany in September. This was the first time that revenue exhibits have been permitted in Germany, albeit at the lowest level show in that country. Here, then are the awards:

Hosang, "America without ducks," silver

Hosang, "Jagdfiskalmarken Ungarn," vermeil

Erler, "Die Fiskalmarken und Stempelpapiere von Nepal," gold

Erler, "Die Strassen- und Bruckenzollzettel der Stadt Wurzburg und Zollstationen der angrenzenden Herrschaften im Bereich Wurzburg, gold

Erler, "Die Stempelpapiere im Untermainkreis (Unterfranken) 1804-1870, gold

Mintert, "Das Zeitungsstempelwesen Osterreichs 1789-1899, gold and best revenue exhibit

Ebner, "Die Blattunterdruckmarken des Kaiserrcihs Osterreich und seiner Gegiete," gold

Morscheck, "Die Fiskalmarken Brasiliens und seiner Bundesstaaten," gold

Jaedicke "Die Marken der Stutgarter Stadt-Waagen," vermeil

Danan "Les Respercussions de la guerre D'Indochine sur L'Affranchissement fiscal des actes detat-civil au Cambodge et au Laos," gold

Chellappan, "Revenue & Judicials of Straits Settlements and Federated Malay States (FNS)," vermeil
Leshner, U.S. Revenue Stamped Paper: the two cent dies, 1865-1883" gold

Saarinen, "Finland—Revenue stamps emissions, 1865-1895," gold

Mollah, "Fiskal Stamps os Indian States," vermeil

Olam, "Ecuador 1881," non-competitive, member of jury

Ryan, "Municipal Revenues of the City Budapest," gold

Apsit, "The Revenue Stamps of Latvia," gold

Joos, "China—Revenue Stamps," gold

Quite a marvellous showing. Eighteen exhibits and of the 17 that were in the competitive competition, 12 received golds, four received vermiels, and one a silver. Ten of the 15 exhibitors at Bad Kissingen are current ARA members!

I do not have a full listing of the revenue exhibits from Bangkok, but I can report that the four revenue exhibits from the U.S. were all by ARA members:

Peter Iber, "Revenue Stamps of Thailand," gold and a special prize

Paul Rosenberg, "United States Private Die Proprietary Medicine Stamps—1863-1883," gold

Mike Milam, "U.S. First Issue Revenue Stamps," large vermeil

(President's Letter—continued on page 17)

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

Additional Polish issues reported

by E. W. Neumann, ARA

I would like to note seven additional revenues currently in use in Poland in addition to those reported by Janusz Fisher and Terence Hines in the July-August issue of *The American Revenuer* (1993; 47:188-9).



Treasury Fee (Oplata Skarbowa)

Perforated 11 1/4 x 11 3/4

50,000 zl. brown

Court Fee (Oplata Sadowa)

Perforated 11 x 11 3/4

1,000 zl blue with blue underprint



5,000 zl	brown with blue underprint
10,000 zl	yellow with blue underprint
20,000 zl	black with blue underprint
50,000 zl	red with yellow underprint
100,000 zl	green with yellow underprint

[Terence Hines has sent a 50,000 zl Oplata Skarbowa stamp for illustration. It is intaglio engraved, printed in brown over an orange-brown network apparently printed by offset lithography. The illustration of the Court Fee stamp is from a photocopy provided by Mr. Neumann.]

Collector's and Exhibitor's Forum

Duck Tracks—Third Quarter 1993

The newest issue of *Duck Tracks* has taken on a style familiar to readers of *The State Revenue Newsletter* with the recent appointment of Peter Martin of Springfield, Virginia, as editor. (Martin also the editor of the Newsletter.) His first goal as editor will be to put *Duck Tracks* on a regular publication schedule. *Duck Tracks* is published by the National Duck Stamp Collectors Society. The quarterly publication is included in the annual \$20 dues.

This issue contains news of new duck stamp issues from Australia, Costa Rica, New Zealand, New Jersey, Connecticut, Louisiana, Idaho,

Minnesota, New Hampshire and Washington. Several other short items of interest deal with new trends in duck stamps and of Gary Burghoff (Radar O'Reilly in the television series M*A*S*H) as a judge in the Federal Migratory Bird Hunting and Conservation stamp contest. Featured is an article by Peter Pierce "Ducks on License: the ultimate hunt."

Information about the National Duck Stamp Collectors Society can be obtained from their secretary Anthony J. Monico, Box 43, Harleysville, PA 19438. Please mention *The American Revenuer* when writing.

The Check Collector

We have received two recent issues of *The Check Collector*, the quarterly journal of The American Society of Check Collectors. The August 1993 issue leads with the article "RN facsimile (RN-FAC) checks" by John O'Hare. According to the author this is the first article to appear on the subject in this journal since 1989. This article illustrates six items including a check from Scott Township, Johnson

County, Iowa, made during the Civil War tax period (actually I would consider this a warrant since it is not drawn upon any bank) which seems to support the contention of Andrew [sic—Anthony] Giacomelli that governmental bodies did not have to pay the 2¢ tax.

Also of interest to fiscal philatelists is an article by Robert Spence "specimen checks" (*C&E Forum—continued on page x*)

Tin-foil tobacco wrapper new listings

by Alan Hicks

©1994 by Alan Hicks

Since the publication of *United States Internal Revenue Tax-Paid Stamps Printed on Tin-Foil and Paper Tobacco Wrappers* in November 1989, a number of new discoveries have come to light, as collectors were kind enough to report these items to me. I have entered them in the catalog and given them appropriate catalog numbers and descriptions. Many of the listings that follow had been listed by Bartlett and Prevost in their 1909 catalog. I relegated them to the addenda of my catalog as I had not

personally seen them, as I had all items I had listed. Now that I have verified them, I am happy to share these *new* listings with collectors, along with a few previously unseen items.

Any corresponding changes to Addenda, Essay or Specimen listings will be reported at another time, as will the many changes in quantities known to exist, which have been recorded as the author has cataloged previously unseen collections.

The author invites correspondence on the subject of tin-foil and paper tobacco wrappers.

Issue	No.	Proprietor	Brand	F/M	District	Color	Foil	Code	Notes
1868 1/2 oz.	TF1-a1	Allee, Tibby & Co.	Indian Belle	M2	5th NJ	Blue	Bright	A	
	TF1-b1	Allen, Reynolds & Co.	Indian Weed	F1	4th NJ	Blue	Bright	A	
1868 1 oz.	TF2-2a	Barker, K.C.	American Eagle	M8	1st Mich	Gold	Bright	A	Only a fragment of this wrapper exists, but enough remains to identify it as listed.
1872 1 oz.	TF2-24a	Hoyt, Thos. & J.F. Flagg	Heart's Delight	M3	32nd NY	Gold	Bright	A	
	TF3-11a	Campbell, Lane & Co.	Golden Light		5th	Gold	Bright	A	
	TF3-16a	Edmonston, Sam'l S.	Golden Quid	F3	2nd NY	Gold	Bright	A	
	TF3-29a	Greer's, Alex, Sons	Cavendish	M1	14th NY	Gold	Bright	A	
	TF3-32a	Kimball, Wm. S.	Idaho			Blue	Bright	A	Enough of this wrapper remains to identify it as listed.
1875 Prov. 1 oz.	TF3-36a	Lilienthal, C.H.	Cabinet	M2	2nd NY	Gold	Bright	A	
	TF3-54a	Nevin & Mills	Banner	M11	1st Mich.	Gold	Bright	A	Small frame around brand—46 mm high x 83 mm wide
	TF3-60a	Watts	Tobacco Leaf	M3	3rd NY	Gold	Bright	A	
	TF4-2a	Barker, K.C.	American Eagle			Gold	Bright	A	
	TF4-14a	McAlpin, D.H. & Co.	Navy	M1	3rd NY	Blue	Bright	A	
	TF4-14b	McAlpin, D.H. & Co.	Peach Blossom	M1	3rd NY	Gold	Bright	A	
	TF4-16a	Walker, McGraw & Co.	Globe	M32	1st Mich.	Gold	Bright	A	Only a fragment of this wrapper exists, but enough remains to identify it as listed.
1875 1 oz.	TF5-20a	Buchner, D.	Natural Leaf	M4	3rd NY	Gold	Bright	A	
	TF5-26a	Campbell, Lane	Rose of Kentucky	M1	5th NJ	Gold	Bright	A	
	TF5-57a	Kimball, Wm. S.	Idaho		28th NY	Blue	Bright	A	Only a fragment of this wrapper exists, but enough remains to identify it as listed.
1879 Prov. 1 oz.	TF5-68a	Lilienthal, S.P.	Young America	F2	2nd NY	Gold	Bright	A	
	TF5-83a	messenger, Charles R.	Indian Brand	F1	10th Ohio	Gold	Bright	A	
	TF6-23a	Flint, J.G. Jr.	May Queen	M13	1st Wisc.	Blue	Grilled	A	
	TF6-33a	Gucker, C. & G.	Amber	F	28th	Gold	Bright	A	
1917 1 1/8 oz.	TF28a-1	American Tobacco Co.	Virgin Leaf	M60	2nd NY	Gold	Bright	A	

ARA Auction No. 48—Closing Date: April 1, 1994

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. Payment in full should be made by check, cash or money order. Foreign payments by check must be in US dollars drawn on a US bank, or in cash. Credit card payments are NOT acceptable. Postage cannot be accepted in payment. Make all checks 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. 48

Closing Date: April 1, 1994 (no fooling!)

ARA Auctions, Martin Richardson, Mgr.
7130 Claybeck Drive, Dayton OH 45424

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

Name _____

Address _____

City, State, Zip _____

ARA # _____ Phone _____

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

Lot #	Bid	Lot #	Bid
-------	-----	-------	-----

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

MINIMUM BID IS \$5.00

Future auctions and deadlines

Auction No. 49. Material must be submitted by March 7. The auction will appear in the May issue; closing date will be August 1.

Auction No. 50 will appear in the September issue and bidding close on November 28.

ARA Auction No. 48



Lot 1

Lot 10



Lot 11



Lot 12

Lot 35



First Issue Revenues

(Manuscript cancels unless noted)

- | | | | |
|---|------|--|-------------|
| 1 | R21c | Centered to top & rt, short perf, HR, Avg. | CV \$375.00 |
| 2 | R41a | 4 wide margins, small tear at bottom, F-VF. | CV \$40.00 |

- | | | | |
|----|----------|--|-------------|
| 3 | R43a | Clear margins on 4 sides, Fine. | CV \$100.00 |
| 4 | R62b | Pen hole & a minor crease, nice appearance. | CV \$45.00 |
| 5 | R64a | 3 good margins, bit close @ rt, lt mss cancel, Fine. | CV \$75.00 |
| 6 | R71c,88c | R71c, double frame @ rt, cent'd ul, R88c, double frame @ top, SE @ rt. CV \$67.50 OPEN | |
| 7 | R72a | 4 clear margins, no faults, Fine. | CV \$35.00 |
| 8 | R73a | 4 good margins, back stains, Fine. | CV \$15.00 |
| 9 | R89d | \$5 Conveyance, blue silk fibers front & back, 1870 mss cancel, clean & bright, Fine. | CV \$40.00 |
| 10 | R101a | \$50 Imperforate, 1864 mss cancel, close @ lt, F-VF. | CV \$150.00 |

Proofs/Trial Colors

- | | | | |
|----|--------|--|--------------|
| 11 | R13TC | 2¢ Proprietary trial color on India, black, block of 4, VF. Unlisted as multiple. | CV \$300.00+ |
| 12 | R71TC | \$1.00 Life Insurance trial color on India, carmine, horiz. pair, VF. | CV \$150.00+ |
| 13 | R115P3 | 50¢ blue & black, 4 wide margins, scissors cut UR corner, V-VF. | CV \$33.00 |

Multiples

- | | | | |
|----|-----------|---|---------------------|
| 14 | R1a | 1¢ Express, horiz. pair, DT in "S" of "U.S." left stamp, VF. | CV \$120.00+ |
| 15 | R40a | Vert. pair, VF appearance, good margins, minor internal tear lower stamp. | CV \$100.00 |
| 16 | R5b | 2¢ Bank Check, horiz. strip of 3 imperf vert., scarce thus, VG, also a horiz. strip of 5, VF centering, couple of vert. creases. | Owner's Est \$15-20 |
| 17 | R19b | 3¢ Telegraph vert. pair, XF, appear uncanceled, deep color. | Est \$45.00 |
| 18 | R25b, 36b | Vert. pair of each, VG/F, 1st w/small thin, latter trace of hinge crease. | CV \$50.00 |
| 19 | R36b | Strip of 9, few minor tears, scarce multiple, Fine. | CV \$43.00 |
| 20 | R37b | Strip of 5, centered to rt, few pen holes and perf faults, scarce multiple, Fine. | CV \$147.00 |
| 21 | R37b | Vert. strip of 5, cent'd to Lt, F and sound. | CV \$147.00+ |
| 22 | R42a | Vert. pair, VF, bright & clean. | CV \$50.00 |
| 23 | R42a | Horiz. pair, tiny margin tear @ top between, light vert. crease. | CV \$50.00 |
| 24 | R42b | Strip of 5, sheet margin @ top, centered to rt, minor tears, scarce multiple. | CV \$101.00 |
| 25 | R45a | Horiz. strip of 4, F appearance, bright & clean, neat 12/15/62 mss cancels, Rt pair VF, Lt 2 w/minor faults. | CV \$110.00 |
| 26 | R46b | Strip of 4, centered to rt, minor tear & top margin rough. | CV \$40.00 |
| 27 | R54b | Strip of 4, centered lt, minor creases, Fine. | CV \$61.00 |
| 28 | R66a | Horiz. strip of 3, margins all around, couple creases, repaired paper break. CV \$50.00 | Est \$15.00 |
| 29 | R83 | \$2 Probate of Will, pair, small toned spot on back @ lt, F-Avg. | CV \$100.00 |
| 30 | R86 | \$3.00 Manifest, pair, F-VF. | CV \$50.00 |

Cancellations

- | | | | |
|----|-----|------------------------------------|--|
| 31 | R1c | Fine, Block of 4 w/ neat blue oval | |
|----|-----|------------------------------------|--|



Lot 37



Lot 49



Lot 51



Lot 56



Lot 58

H/S "Chestnut Hill Reservoir, B.W.W."
(Boston Water Works).....

- 32 R1c/R92c 41 stamps ea w/ either H/S or printed cancel, lg majority SON, includes RR, Prop., Ins, etc. CV \$104.65 Est \$12.50
- 33 R4c/R53c 19 singles & 6 pairs, mostly SON & diff, incl some on orig fragments, all NYCRR, stamps CV \$66.60, Est \$65.00
- 34 R83c SON Steamship Co. H/S "Neptune S.S. Co.", Miller type N-3A, stamp VG, small thin. CV \$45.00

Second Issue Revenues

(Manuscript cancels unless noted)

- 35 R131 Centered to Top & Lt, no thins or holes, neat MSS cancel, good color, F-VF. CV \$325.00

Third Issue Revenues

(Manuscript cancels unless noted)

- 36 R147 SON blue oval H/S, 1st NB, Chicago, VG. CV \$30.00
- 37 R159 Mint OG, HM, small thin, centered to Top, Fine. CV \$200.00
- 38 R163var Perf variety, mint horiz. pair roul 14 between both stamps as well as large sht margin @ Rt, see Scott note preceeding cat. listing, VF. Est \$20-25
- 39 R173/R192 Collection of 333 Commerce higher denoms, all w/legible SON H/S cancellations, mostly diff, very difficult to assemble. Est \$100-125
- 40 R177 Fine appearance, mss & embossed cancels, light thins. CV (cut) \$40.00
- 41 R179 VF, cut cancel. CV \$20.00
- 42 R222 Neat H/S cancel, Fine. CV \$10.00

Documentaries

- 43 R662/677 Warranty deed dated 1964 w/R662, 664, 667, 676, 677(x4). OPEN
- 44 R162/172 Accumulation of 106 w/handstamp

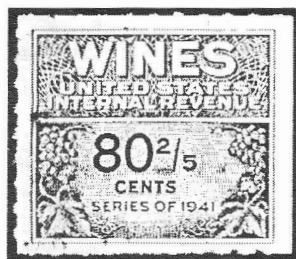
cancels, cond varies from VF to Defective, nothing exceptional, but worth studying. AS IS..... CV \$20.45

- 45 R163/R171 Majority are R163, 109 stamps, all w/RR Co. cancels (4 printed), most diff, SON & legible, great cancel study group. Est \$90-100
- 46 R666/R729 14 all sound F-VF diff., all uncut except R728 perfin. CV \$71.70

Proprietaries

(Manuscript cancels unless noted)

- 47 RB1a 1¢ with Walker & Taylor 8 line pmtd cancel centered to rt. CV \$35.00
- 48 RB5a 5¢ deep shade, uncanceled, thin, small pinhole. CV \$120.00
- 49 RB5b 5¢ on green paper, not noticeably cancelled, washed, centered to rt. CV \$125.00
- 50 RB6b F-VF, 6¢ on green paper, light cancel, nice! CV \$75.00
- 51 RB7a Centered to top, few blunt perfs at top, HR, H/S cancel. CV \$450.00
- 52 RB7b 10¢, F-VF. CV \$40.00
- 53 RB12b 2¢ Mint OG block of 9 (3x), hinge reinf, centered to lt. CV \$14.25
- 54 RB13c 3¢ orange, used, thinned, tear at rt, centered to top. CV \$60.00
- 55 RB16a F-Avg, 5¢ black, used, handstamp cancel, tiny scrape ul, centered to lt. CV \$90.00
- 56 RB16b Def, 5¢ used, sharp horiz. crease ends in tiny tear at rt. CV \$75.00
- 57 RB16b 5¢ black, Mint OG horiz. pair, HR, F-VF, Scarce pair. CV \$175.00
- 58 RB17c F-Avg, 6¢ violet, used, lt cancel, centered to ur. CV \$200.00
- 59 RB22a 3/8¢ Orange, mint imperf vert. rt sheet margin block of 4, HR, F-VF. CV \$18.00
- 60 RB24p 1¢ Green, mint lt sheet margin block of 4, F-VF. CV \$125.00
- 61 RB39 3-1/8¢, mint OG, HR, Avg, few blunt perfs. CV \$70.00
- 62 RB65 1¢ Blue, vert. pair with red printed Verne C Fletcher cancel, top dated 1920, bottom dated 1919, F-VF. Est \$35.00
- 63 RB72 20¢ Blue, mint NH, F-VF. CV \$5.00
- 64 RB20/31 Accumulation of 47 stamps w/ handstamp cancels, few printed, cond varies from VF to Defective, nothing exceptional but worth looking. AS IS CV \$16.86
- 65 RB20/RB30 Fine Accumulation, most w/handstamp cancels, RB20(2), 21(23), 22(12), 23(100+), 25(15), 28(19), 30(17). OPEN
- 66 RB20/RB31 John Wyeth & Bro., 28 all diff printed cancels, many red, few w/usual minor faults, overall Fine. Est \$40.00
- 67 RB22a, R163a RB22a Imperf horiz. pair, R163a imperf. vert. pair, minor faults on each. CV \$16.50
- 68 RB23/RB28 Wells, Richardson, 18 all diff printed cancels, incl red & blues, types 2 & 3, few w/usual faults, scarcer Co., overall Avg. Est \$40.00



Lot 80

Lot 79

Stock Transfer

- 69 3 stock sheets with accumulation of mint and used docs and stock transfers including: R586/673 22 stamps 1 to 4 copies each, unused, part or dist OG, R240/245, 20 stamps used, R184/187, 24 stamps, used, R173/175, 30 stamps, used. Condition varies from Fine to Defective. AS IS OPEN
- 70 RD8 Stock certificate, 100 shares United Stores, w/tax receipt dated 1933, w/RD8, RD15(2) also w/6 NY stock transfer stamps. OPEN
- 71 RD11 1\$ Green, unused, dist or part OG, Fine. CV \$40.00
- 72 RD13/16 Missing RD14, unused, part or dist OG, Fine. CV \$11.75
- 73 RD16a SE @ bottom, part or dist OG, Fine. CV \$20.00
- 74 RD30 \$1 unused, part or dist OG, Fine. CV \$20.00
- 75 RD87 \$50 Series 1940, punch cancel, SE @ lt & bot, S/N 156, Fine. CV \$60.00
- 76 RD333 \$100 Series 1958, used uncut, SE @ rt, Fine. CV \$35.00

Wines

- 77 RE155 Series 1941 \$3.36, red H/S cancel, usual minor faults, Fine. CV \$27.50
- 78 RE164 2 staple holes, handstamp cancel, nice copy, Fine. CV \$30.00
- 79 RE167 \$600 Series 1941, used, slight soiling, staple holes, small tear lr. CV \$125.00
- 80 RE194 80-2/5¢, light cancel, F-VF. CV \$95.00

Playing Cards

- 81 RF6 1917 (7¢) on 2¢ blue, N.Y.C.C.CO. 1915 (down), usual crease, Fine. CV \$40.00

- 82 RF9c,22 RF9c, F-VF, lt. thin, black surch reads up; RF22, OG, VF, G.P.C.Co/1929 in red. CV \$14.00
- 83 RF10 Bright & sound, VF. CV \$55.00
- 84 RFV2 Virgin Islands 4¢ on Class A, used on portion of card case, Fine. CV \$40.00

Narcotic Tax

- 85 RJA9-15 1¢ thru 10¢, mint, NH, F-VF. CV \$76.00
- 86 RJA21 \$1.00 green, mint OG NH, SE @ bot, F-VF. CV \$65.00
- 87 RJA50d 5¢ used, 1921 cancel, F-VF. CV \$12.50
- 88 RJA51d 6¢ used, 1921 cancel, Avg. CV \$9.00
- 89 RJA63a 6¢ used, usual creases, E.L. & Co. prtd cancel, unwmkd, F-VF. CV \$60.00

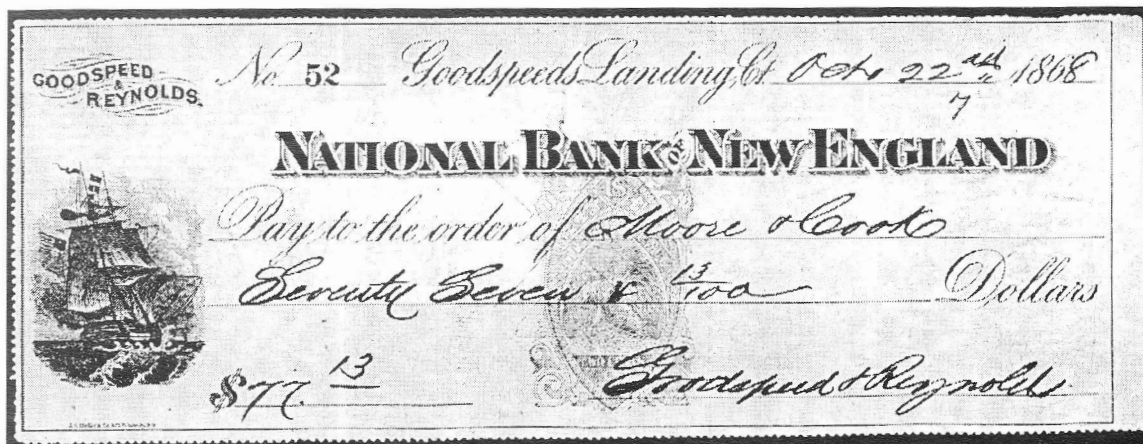
Consular Service Fee

- 90 RK28 \$2.00 brown, SE @ bot, used at consulate in Toronto on doc dated Aug 20, 1931, Certificate of Official Character, Fine. CV \$40.00

Revenue Stamped Paper

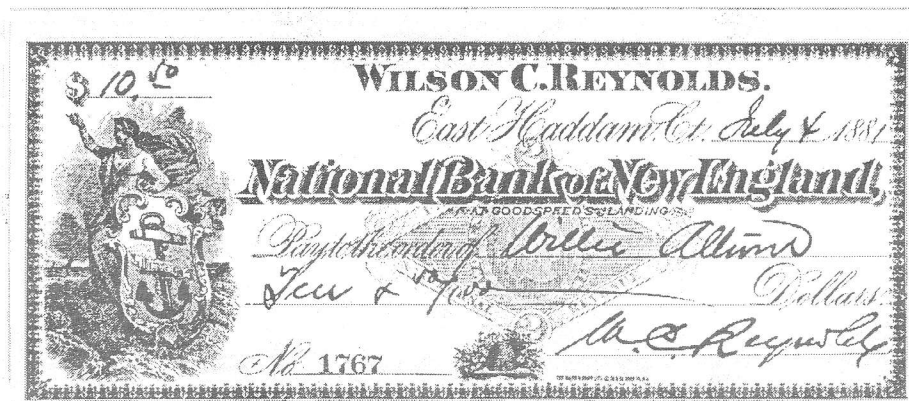
- 91 RN-B1 Goodspeed & Reynolds, Nat. Bank of New England, 1868, cut cancel, large red clipper ship vignette, Goodspeeds Landing, Ct, very scarce. Castenholz \$12.00 Owner's Est \$20.00 Scott \$1.00
- 92 RN-B1 Cashier's Check, Nat. Bank of New England, 1876, cut cancel, East Haddam, Ct, scarce. Castenholz \$4.00 Scott \$1.00
- 93 RN-B1 L. Boardman & Son, Nat. Bank of New England, 1869, cut cancel, printed in brown, East Haddam, Ct. Castenholz \$4.00 Scott \$1.00
- 94 RN-B1 Lake Shore and Michigan Southern Railway, 1872, not cut, horiz. crease across bot, illus on pg 37, part 4. Castenholz \$18.00 Owner's Est \$15.00 Scott \$1.00
- 95 RN-B1 Travelers Ins. Co., Hartford, Ct, 4th Nat. Bank of N.Y., 1867, punch cancel not effecting RN, printed in red, black & lavender. Castenholz \$5.00 Scott \$1.00
- 96 RN-B2 Dakin, Olcott & Co., Nat. Bank of North America, 1866, cut cancel. This is the earlier 1866 true black color RN. In use by Dakin, Olcott & Co. thru May, 1866. Castenholz \$35.00 Owner's Est \$45.00 Scott \$30.00
- 97 RN-B2 Dakin, Olcott & Co., Nat. Bank of North America, June 1866, cut cancel thin not effecting RN. Castenholz \$35.00 Owner's Est \$30.00 . Scott \$30.00

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- 98 RN-B10 C.S. Sloane & Co., 4th Nat. Bank, 1866, cut cancel,
RN is Pale Red, check printed in red and blue on
white. Castenholz \$30.00
Owner's Est \$22.50 Scott \$20.00
- 99 RN-B13a Dakin, Olcott & Co., Nat. Bank of North

Lot 135



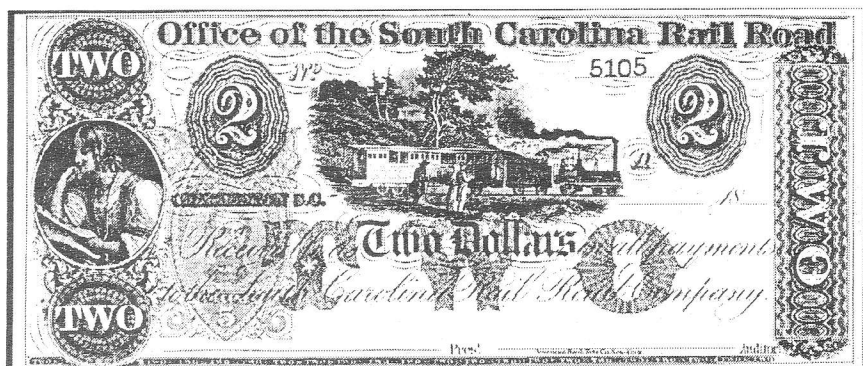
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100	RN-B13a	Dakin, Olcott & Co., Nat. Bank of North America, 1867, cut cancel. Castenholtz \$35.00 (Puce) Scott \$60.00 (Violet Brown) Owner's Est \$45.00		117	RN-G1 Moodus Yam Co., Nat Bank of New England, black on deep grey paper, 1880, cut cancel. Castenholtz val \$4.00 Scott \$ 0.50
101	RN-B16	Generic San Francisco, CA, Tallant & Comps. Bankers, 1870, cut cancel, printed in brown. Castenholtz \$25.00 Owner's Est \$17.50 Scott \$10.00		118	RN-G1 W.R. Goodspeed, Nat Bank of New England, 1880, cut cancel, large vignette Goodspeed Opera House at left Goodspeed's Landing, Conn. Castenholtz val \$6.00. Owner's Est \$10.00 Scott \$ 0.50
102	RN-C1	Generic Denver Colorado, 1st Nat. Bank, 1872, cut cancel, unlisted in Castenholtz, small stag vignette @ bot, territorial usage, produced by Western Bank Note Denver, CO. Owner's Est \$12.50 ... Scott \$2.50		119	RN-G1 James S. Ray, Nat. Bank of New England, 1881, cut cancel, ornate shield and vert. name panel East Haddam, Ct. Castenholtz val \$7.00 Owner's Est \$6.00 Scott \$ 0.50
103	RN-C1	Cleveland, Columbus, Cincinnati & Indianapolis R.R. Co., Cleveland, Oh, 1872, not cut, toned and creased. Unlisted in Castenholtz with Type C. Owner's Est \$20.00 Scott \$2.50		120	RN-G1 Wilson C. Reynolds, Nat. Bank of New England, 1881, East Haddam, Ct., cut cancel, large nautical vignette similar to state seal of Rhode Island, smaller beehive vignette. Castenholtz \$10.00 Owner's Est \$10.00 Scott \$ 0.50
104	RN-C21	Lawrence Mfg. Co., Nat. Webster Bank, Boston, 1871, cut cancel, dividend no. 60 check. Castenholtz \$8.00 Owner's Est \$10.00 Scott \$12.50		121	RN-G1 Merchants Despatch Transportation Co., 3 drafts each with diff face printings on brown laid paper. Only 2 settings listed in Castenholtz with val. \$6.00 each, Owner's Est \$30.00 Scott \$1.50
105	RN-D1	Trustees Berdell Mortgage, Boston, Hartford & Erie R.R., Continental Nat. Bank, Boston, 1874, punch cancel effects RN, soiled, defective. Castenholtz \$4.00 Scott \$ 0.70		122	RN-G1 Lehigh Valley Railroad Co. voucher check on Girard Nat. Bank, 1882, cut cancel. Printed in red and blue. Listed on pg. 79. Castenholtz \$30.00 Owner's Est \$25.00 Scott \$ 0.50
106	RN-D1	Generic Denver, Colorado, 1st Nat. Bank, unlisted in Castenholtz, territorial usage. Owner's Est \$10.00 Scott \$ 0.70		123	RN-G1 New York, New Haven & Hartford R.R. Co. printed in blue, 1878, not cut. Castenholtz \$15.00 Owner's Est \$12.50 Scott \$ 0.50
107	RN-D1	Northern N.H. Railroad, Minot & Co. Bank, 1877, punch cancel, Concord, NH, large train vignette @ Rt. Castenholtz \$15.00 Owner's Est \$15.00 Scott \$ 0.70		124	RN-G1 Gay & Quinby, Nat. Commercial Bank, Albany, NY, 1879, cut cancel, printed in red. Castenholtz \$8.00 Owner's Est \$5.00 Scott \$ 0.50
108	RN-D1	Merchants Despatch Transportation Co., 2 drafts each with diff face printings on white paper. Castenholtz \$15.00 each Owner's Est \$20.00 Scott \$ 0.70		125	RN-G1 North Jersey Land Co., 1st Nat. Bank, 1876, cut cancel. Castenholtz \$4.00 Scott \$ 0.50
109	RN-D1	Cleveland, Columbus, Cincinnati & Indianapolis R.R. Co., Cleveland, Oh, 1872, not cut. Castenholtz \$20.00 Owner's Est \$15.00 Scott \$ 0.70		126	RN-G1 W.A. Conk check, National Bank of New England, 1879, horse drawn fire engine vignette in black, VF. Castenholtz \$25.00 Scott \$ 0.50
110	RN-D3	Goodspeed & Reynolds, Nat. Bank of New England, 1874, cut cancel, definite brown RN. Castenholtz \$5.00 Scott \$4.50		127	RN-K6 A.C. Bauer, Farmers' Bank, Liverpool, PA, unused, clean. Castenholtz \$20.00 Owner's Est \$17.50 Scott \$15.00
111	RN-D3	Pendleton & Darrow, Mercurs Bank, red, cut cancel, 1873, dateline Towanda, Pa not Orwell. Castenholtz val \$4.00 Scott \$4.50		128	RN-M2 Generic payment in GOLD only, New England Nat. Bank, 1878, punch/cut cancel, large vignette of indians and a smaller one showing a beaver. GOLD printed in red letters almost 1" high. Castenholtz \$10.00 Owner's Est \$15.00
112	RN-D9	Merchants Despatch Transportation Co., 1872, not cut, crease across bot, "GOOD FOR SIGHT DRAFT" restrictive clause. Castenholtz \$60.00 Owner's Est \$65.00 Scott \$70.00		129	RN-P5 South Carolina R.R. Co. \$1.00 script, unused, printed in red and black, train vignette @ rt. Castenholtz \$60.00 Owner's Est \$50.00 Scott \$55.00
113	RN-E7	Generic Towanda, Pa, Mercurs Bank, red, cut cancel, 1872. Castenholtz val \$10.00 Owner's Est \$10.00 Scott \$15.00		130	RN-P5 South Carolina R.R. Co. \$2.00 script, unused, printed in red and black, central train scene vignette, attractive. Castenholtz \$60.00 Owner's Est \$50.00 Scott \$55.00
114	RN-F1	W.A. Cone, Nat. Bank of New England, Moodus, Ct, 1878, cut cancel, brown print on white, small fire engine vignette @ bot, scarce check. Castenholtz \$5.00 Owner's Est \$20.00 Scott \$4.00		131	RN-X7 Canton Creamery Assoc., The Canton Trust Co., 1901, perf PAID cancel, Canton Center, Ct, black print on pale orange paper. Castenholtz \$4.00 Scott \$ 0.40
115	RN-F1	Merchants Despatch Transportation Co., scarce with type F imprint. Castenholtz \$6.00 Owner's Est \$12.50 Scott \$4.00		132	RN-X7 Pittsburgh, Wheeling & Kentucky R.R. Co., dividend check on First Nat. Bank of Pittsburgh, 1901, cut and perf cancel. Unusual printing format, not listed in Castenholtz. Owner's Est \$8.00 Scott \$ 0.40
116	RN-G1	Merchants Despatch Transportation Co., 2 drafts each with diff face printings on white paper, 1878, not cut. Castenholtz \$6.00 each Owner's Est \$20.00 Scott \$ 0.50		133	RN-G1,X7 5 diff checks, punched w/RN-G1, 3 diff checks, punched, w/RN-X7, also 2 checks with R164. OPEN
				Private Die Proprietary	
				134	Ad cards, 9 diff in full color, J.C. Ayre (5), Dr. Jayne (1), Tarrant & Co. (1), E.W. Hoyt (2); back faults, nice lot. Est \$30.00

- 135 RO49di Vert. pair imperf between, centered to rt, nibbed perf ur. CV \$125.00
- 136 RO157 D.M. Richardson 3¢ card proof, blue-grey, fresh, not toned, small trivial crease, F-VF. Owner's Est \$25.00
- 137 RS36d Well centered, no thins or tears, usual perf faults, nice example! CV \$65.00
- 138 RS74a Close margins, small tear, nice appearance. CV \$6.00
- 139 RS94a,d Well centered, usual perf faults, nice examples. CV \$37.50
- 140 RS109 Helmbold's 6¢ essay on card, blue, toned across bottom, sound, Fine. Est \$25.00
- 141 RS271 Facsimile, black, on thin bond paper. OPEN

Hunting Tax Stamps

- 142 State of Texas Waterfowl stamps (3), 1983, 1984, 1987, used F-VF. OPEN

Distilled Spirits

- 143 Prescription Form for Medicinal Liquor, U.S. Prohibition Service Form #1403, used duplicate, dated 12/19/30, Fine. OPEN
- 144 Stamp for Imported Distilled Spirits, Series 1933, used, cancelled Aug 31, 1966. OPEN

Rectification Tax

- 145 RZ1/18 16 diff, missing only RZ14 & 17, nice set, Fine, no punched cancels! CV \$194.00

USIR Tax Paid

Beer

- 146 REA2 1/6 barrel, 16-2/3¢, minor wrinkles, punch cancel, Avg. Priester #2D CV \$15.00
- 147 REA106 1/8 barrel Series 1914, used, Fine, perf init cancel. Priester #123 CV \$50.00
- 148 REA152 1/8 barrel Series 1933, used, Fine, perf init cancel. Priester #190A CV \$12.50
- 149 REA156 Block of 4, unused, F-VF, folded in middle margin. Priester #194A CV \$10.00

Tobacco (Springer Catalog values)

- 150 TF7 1868 Issue 2 lbs, carefully rebacked. CV \$20.00 Est \$17.50
- 151 TF8 1868 Issue 3 lbs, carefully rebacked.

- CV \$20.00 Est \$16.50
- 152 TF10 1868 Issue 10 lbs, punch cancel, not rebacked CV \$17.50 Est \$27.50
- 153 TF41 1870 Issue 10 lbs, defective, Control Letter "B" CV \$9.00 Est \$7.00
- 154 TF84A First Series (1872) 10 lbs, perf cancel, repaired CV \$6.50 Est \$10.00
- 155 TF117B Series of 1875 1/2 lb, rebacked, defective. CV \$9.00 Est \$12.00
- 156 TF128B Series of 1875, 60 lbs, H/S cancel, neatly repaired. CV \$22.50 Est \$30.00
- 157 TF147B 1879 Provisional, 10 lbs, remain w/full stub, 1 punch. CV \$12.00 Est \$20.00
- 158 TF160 Series of 1879, 20 lbs, remain w/mult punches. CV \$7.50 Est \$11.00
- 159 TF171A 1883 Provisional 10 lbs, stained. CV \$10.00 Est \$14.00
- 160 TF178B Series of 1883, 1 lb, unlisted on pale green paper, neatly repaired. Est \$30.00

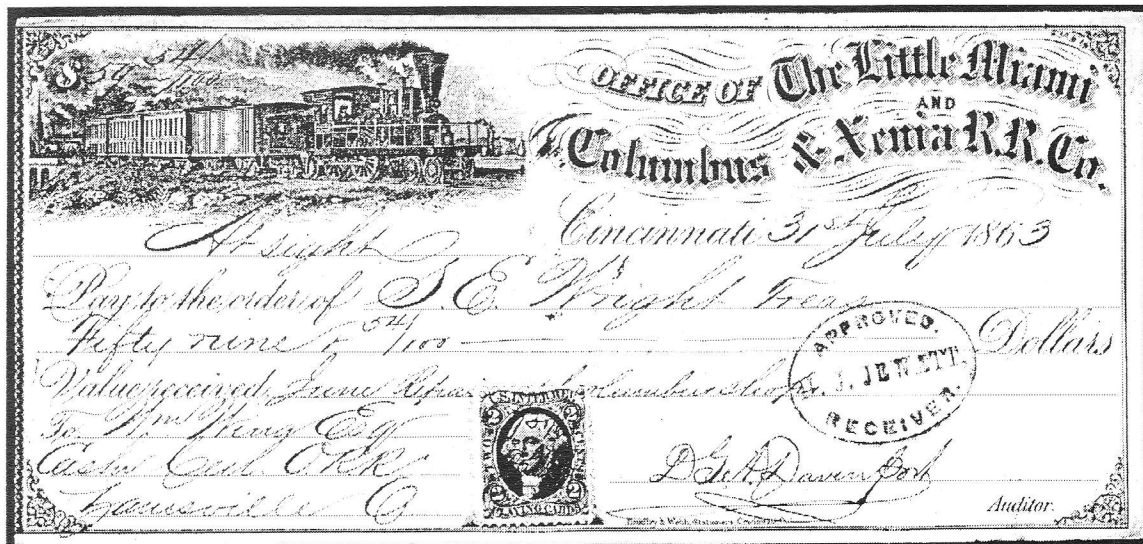
Cigar (Springer Catalog values)

- 161 TC55 100 Cigars, used, repaired as normal, 1870 cancel. CV \$12.50
- 162 TC60B 100 Cigars, used, repaired as normal. CV \$20.00
- 163 TC65B 100 Cigars, used, repaired as normal, 1872 cancel. CV \$17.50
- 164 TC315a 25 Class E cigars, Series 1917, used, Fine, crease. CV \$6.00
- 165 TC1265a Fine, 50 Class E cigars, Series 125, used, Fine. CV \$6.50

Miscellaneous

- 166 Union made cigars label, dated 1898. OPEN
- 167 TG16A 4 ounce Lincoln, repaired as normal, 1871 cancel. CV 17.50
- 168 12¢ Oleomargarine, series 1926, used, F-VF, Litchfield #119. CV \$5.00
- 169 32¢ Oleomargarine, series 1926, used F-VF, Litchfield #125. CV \$5.00
- 170 Wholesale Liquor Dealers stamp, Series 1950, 2.3 gals, Fine, used, usual stains. OPEN
- 171 Series 1940 Distilled Spirits, One Gal., red brown on dark blue, w/1/10 thru 9/10 coupons. Est \$7.50
- 172 8 gal Distilled Spirits, non-beverage, w/one 1 gal and five 1/10 gal. coupons, repaired. Est \$5.00

Lot 175



Telegraph Stamps

- 173 8T2/16T47 Telegraph lot, includes 8T2, 16T14/47 13 stamps (8 diff), also 5 AT&T and Bell coupons
..... CV \$17.75+

Revenues on documents

- 174 6 misc doc's, 1866-1871, deeds, notes, some with 1st issues, Defective to Avg cond. AS IS... Est \$5.00
- 175 R11c 2¢ Playing Card revenue with clear pen cancel on sight draft of The Little Miami and Columbus & Xenia R.R. Co. The large train vignette in the ul corner is most beautiful. Dateline Cincinnati, July 31, 1863, before printed RN's existed. Est \$15.00
- 176 Same as previous lot but with 2¢ Bank Check revenue, Cincinnati, June 3, 1863. Est \$10.00
- 177 R82,84 2 docs, 1867 deed w/R82, 1866 bond w/R82+R84, stamps sound and clean. OPEN
- 178 R82a \$2 imperf mortgage used on 1863 deed, stamp sound, not cancelled, 4 good margins. OPEN

Postage used as revenue

- 179 286 2¢ Trans Mississippi used as revenue on Oct 1898 check, Port Huron, Mich. Est \$50.00

Miscellaneous

- 180 9 receipts, no stamps, 1860-1890's, nice engraving, AS IS.
..... Est \$5.00

War Savings Stamps

- 181 WS12 10¢ VF NH Line pair. CV \$10.00
- 182 WS13 25¢ Mint line pair strip of 3, center stamp hinged, V-VF. CV \$24.45

Foreign Revenues

Canada (Van Dam Catalogue values)



Lot 183

- 183 FSC7 Series of 1897 Victoria, 10¢ blue, punch cancel, F-VF. CV \$85.00
- 184 FSC24 Series C, 25¢ blue, mint NH, VF. CV \$15.00
- 185 FPS23-32 1967 Postal Script, #23 mint, rest used. CV \$45.00
- 186 FU37 1950 Issue, \$2.08 used, SE @ lt, F-VF. .. CV \$20.00
- 187 QR30 Registration, 10¢ brown & black, used, F-VF. CV \$5.00
- 188 QR31 Registration, 20¢ brown & black, used,

- VF. CV \$15.00
- 189 QR32 Registration, 30¢ brown & black, used, mss cancel, VF. CV \$5.00
- 190 QR34 Registration, \$1.00 brown & black, used, mss cancel, VF. CV \$5.00
- 191 FWM18-19 1878 Crown 20¢ & 30¢, used, heavily toned. CV \$35.00
- 192 FWM26 1887 Crown, 15¢, used, Fine. CV \$6.50
- 193 FWM38 1897 Victoria, 30¢ used, Fine. CV \$10.00
- 194 FWM43 1897 Victoria, \$1.50, used, Fine. CV \$10.00
- 195 FWM50a 1897 Victoria, used, heavy mss cancel. CV \$7.50
- 196 FX100 Three Leaf Imperforate Issue, 6¢ blue, used, VF. CV \$6.00
- 197 FX136 Overprint variety on 2¢ imperf, F-VF. CV \$20.00
- 198 FB31 40¢ blue, used, Fine. CV \$25.00
- 199 FB37-52 1¢ thru \$1 w/ both 2¢ types, used, Fine. CV \$45.80
- 200 FB52 \$1.00 blue, perf 12, thin paper, uncanceled, as used, Fine. CV \$8.00
- 201 FB53 \$2.00 red & black, OG, hinged, Fine & fresh. CV \$25.00
- 202 FB54 \$3.00 green & black, OG, hinged, Fine & fresh. CV \$25.00
- 203 NFW1 1940 War Savings, 10¢ blue, mint NH, VF. CV \$20.00

Caribbean

- 204 Jamaica, Judicial issues 1898-1969, 15 diff, 3d to 5/, */o, 3 w/punch cancels. Est \$16.00
- 205 Puerto Rico, 4 diff cigarette tax revs, modern issues. OPEN
- 206 Puerto Rico, 1880-93 Recibos, 5 diff, */o, Fine. OPEN
- 207 1-12 Puerto Rico, 1898-99 Testaments, vals 15¢-20P, Fine. Est \$10.00

China (Fuerst Catalog numbers)

- 208 China, Bendig Type G, Nat Wine & Tobacco Bureau of Peking. CV \$10.00
- 209 China, Commodity stamps, 9 diff, Fine. ... Est \$12.00
- 210 C8 China Money Order Stamp, \$10,000 on \$100 brown, unused. CV \$75.00

Egypt (Feltus Catalog numbers)

- 211 Egypt, 8 doc's mostly 1970's w/ 79 stamps, 15 diff, F-VF. Feltus CV \$40.00+
- 212 Egypt, 65 diff, */o, nice starter lot. OPEN
- 213 468,469 Egypt, Consular Service 1962 Issues, £1 & £3 values, used. Feltas CV \$11.00
- 214 482,483 Egypt, Consular Service 1978 issues, £1 & £3 values, used. Feltas CV \$7.00

Great Britain (Barefoot Catalogue numbers)

- 215 C4 Gt. Britain TV license stamp, used, Fine. Barefoot CV £12.50 Est \$10.00
- 216 77 Isle of Man, £1 MNH. CV £7.50

Iceland (Barefoot Catalogue numbers)

- 217 Iceland 1918-1930 issues, 7 diff, used, Fine. CV £30 Est \$24.00

Indian States

- 218 65-67 Aundh State, Court Fee, type 5. K&M CV \$525.00 Owner's Est \$100.00
- 219 56 Beja State, type 5, handstamp revenue on doc. K&M CV \$250.00
- 220 Bharatpur State, Court Fee stamp, "TIN" annas Error. Owner's Est \$25.00
- 221 Bhor State, Receipt stamp, 14 anna, Inverted frame error, normal state also. K&M CV \$1,500.00 Owner's Est \$250.00

222	Bilaspur State, Court Fee stamp, 5 rupee blue, unlisted, punched. OPEN	250 pr. Wallerstein CV \$29.00
223	Bilaspur State, Court Fee and revenues, 10 diff, unlisted. OPEN	Italy
224	Bonai State, type 5, 7 diff. K&M CV \$445.00	252 Italy, 58 diff w/AMG overprints, */o, Fine. Est \$20.00
225	21 Bundh State, type 2, 1 anna. K&M CV \$50.00 Owner's Est \$20.00	Japan
226	Chamba State, type 10, 4 anna, 8 anna (unlisted), 5 rupees. OPEN	253 Japan, 48 diff, */o, Fine. Est \$7.00
227	60 Daphlapur State, Court Fee, 5 rupees, type 5, punched, v-scarce. K&M CV \$200.00	Kenya (Barefoot Catalogue numbers)
228	Gad-Boriad State, Court Fee revenues, 14 diff, Avg to Fine, none punched or cut. K&M CV \$590.00 Owner's Est \$150.00	254 3/16 Kenya, Graduated Personal Tax stamps. CV £14 Est \$12.00
229	Jath State, 1 anna revenue, H/S cancel, close margins, Fine. K&M CV \$100.00 Owner's Est \$35.00	Korea
230	Jhalawar State, Court Fee & revenues, 38 diff. Owner's Est \$70.00	255 Korea 10 diff, */o values to 100 Wn, Fine. OPEN
231	Jind State, Court Fee & revenues, 10 diff. Owner's Est \$50.00	Latvia (Barefoot Catalogue numbers)
232	73 Khandara State, Court Fee, 4 anna, type 7, punched. K&M CV \$150.00	256 1-3 Latvia, 1919 Court Fee stamps, used, Fine. . CV £60 Est \$30.00
233	Khilchipur State, 8 diff Talbana Fee stamps with R2 unlisted value Type 20. K&M CV \$830.00 Owner's Est \$150.00	257 4-6 Latvia, 1919 Court Fee stamps, used, Fine. . CV £60 Est \$30.00
234	Kumarsain State, Court Fee, 1 anna tete-beche pair on doc, type 6, unlisted value, scarce. OPEN	258 7-9 Latvia, 1919 Court Fee stamps, used, Fine. CV £70 Est \$40.00
235	Mudhal State, 1-1/4 anna revenue, mss cancel, unlisted, v-scarce. OPEN	Lebanon
236	Mudhal State, Court Fee, 2 anna, type 5, unlisted value, v-scarce. OPEN	259 Lebanon, 8 diff used, Fine, Droit Fiscal, Droit Notarial, etc. OPEN
237	Nabha State, Court Fee & revenues, 39 diff including 10 ovpt'd postage, vals to R10. Owner's Est \$125.00	Norway (Barefoot Catalogue numbers)
238	Piploda State, Court Fee stamps, types 4,5,5A,6,7,10, 2 unlisted, 44 diff. K&M CV \$3,444.00 Owner's Est \$650.00	260 3 Norway, 1873 4 Sk brown, used, Fine. CV £5
239	201, 251 Loharu State, 1 anna revs, mss cancels. K&M CV \$70.00	Nyassa
240	Loharu State, types 6, 10,11,12, 11 diff. K&M CV \$760.00	261 Nyassa, 10 diff 1904 issues, mint, Fine, values 10R to 500R. Est \$20.00
241	Rajgarh State, surcharged issue type 20, 7 diff. K&M CV \$610.00	Pakistan (B&H Catalogue numbers)
242	Rajgarh State, Court Fee & revenue stamps, a fine selection of 54 diff. K&M CV \$4,875.00 Owner's Est \$700.00	262 4/10 Pakistan Special Adhesives, vals 8A-5R, 5 diff, Fine. B&H CV £8
243	Ratlam State, Court Fee & revenue stamps, 18 diff. Owner's Est \$50.00	Persia
244	Suket State, Court Fee stamps, collection of 42 diff. K&M CV \$5,390.00 Owner's Est \$850.00	263 Persia, mostly 1886 large size, Forbin listed, 40 diff, */o. Est CV \$45.00
245	154 Suket State, embossed 8 anna revenue on doc, type 15. K&M CV \$250.00	Philippines (Lehmann Catalog values)
246	Talchar State, type 10,11, 9 diff, 2 unlisted. OPEN	264 Philippines 1898 3 peso Sello, Fine, the hard one to find! Forbin CV 10fr. Est \$8.00
247	Collection of 130 diff Court Fee and revenues from 100 different Indian States. K&M CV approx \$4,800.00 Owner's Est \$800.00	265 Philippines 58 diff, */o, Fine. Est \$15.00
Indonesia		266 W491 3 Pesos blue, used, F-VF. CV \$7.00
248	Indonesia, 2 radio license(1 used), 3 Meterai Tempel revs, MNH. OPEN	267 W493 4 pesos, VF used, SE @ rt. CV \$8.00
Iran		268 W499 10 pesos, used, VF. CV \$7.00
249	Iran Treasury revs, 5 diff, */o, Fine, Forbin 1,12, etc. Est \$8.00	269 W626a 50 pesos orange, used, F-VF, blunt perf ur. CV \$7.50
250	Iran passport issues, 6 diff, */o, Fine, most Forbin listed, 3,6,9,10, etc. Est \$10.00	270 W642 4 peso blue, used, small stain @ top, F-VF. CV \$15.00
Israel		271 W855 50 centavos Customs Service, perf cancel as always. CV \$15.00
251	Israel Income Tax stamps, 1st issue, used, 5 diff 10-	Poland
		272 Poland, 14 diff, */o, Fine. OPEN
		Romania
		273 Romania, 20 diff, */o, Fine. OPEN
		Russia
		274 Russia 63 diff, */o, mostly 19th century. .. Est \$20.00
		Serbia
		275 Serbia, 12 diff mostly 19th & early 20th century, used. EST \$10.00
		South America (Forbin Catalogue numbers)
		276 GC45,47 Chile Consular's ovptd "Salitre" & "Nitrate", MNH, Fine. Crane & Riley CV \$11.00
		277 Peru 46 diff, issues from 1870's to 1900's, */o. Est \$10.00
		278 Peru, Consular revenues, 15 diff, 1922 & 1932 issues, */o. Est \$10.00
		279 Salvador, 17 diff mint, mostly 1904 issues, 1898 15, 50 & 100 pesos, Forbin CV 44Fr+. Est \$16.00
		280 Salvador, 1918 & 1919 high values 5, 10, 25 & 50 pesos, 8 diff MNH. Est \$12.00
		281 Venezuela, 32 diff, most MNH, Fine. Est \$10.00
		282 58-60 Guatemala, 1894 issue, 1,5 & 10¢ vals, Fine. OPEN

283	1010/14 Guatemala, 1881-82 issues, 10 & 20¢, 5 & 10 pesos, Fine.	OPEN
284	1-5 Nicaragua, Forbin #'s 1-5, used, Fine.	OPEN
Spain		
285	Spain, Consulares, 1 & 5p, MNH.	OPEN
Thailand		
286	Thailand 10 diff vals to 20 Bat, */o, Fine. . Est \$12.00	
U.S. Virgin Islands (Baird Catalog numbers)		
287	R44,63 U.S. Virgin Islands, 20¢ & 40¢ used, Fine.	OPEN

Literature

288	Springer's Handbook 10th Edition (1985). . Est \$9.00
289	<i>Proprietary Revenues of 1898 Precancelled Varieties</i> , ARA Handbook, Morton Dean Joyce, 1957, As new. OPEN
290	<i>Replating of 50¢ Conveyance Civil War Revenue Stamp</i> by Rorer, profusely illustrated, soft bound, as new. Est \$15.00

Prices Realized for ARA Auction No. 47 (11/29/93)

Lot# ... Realized	Lot# ... Realized	Lot# ... Realized	Lot# ... Realized	Lot# ... Realized	Lot# ... Realized
1 105.00	42 18.00	83 6.00	124 Unsold	165 6.00	206 21.00
2 80.00	43 Unsold	84 48.00	125 Unsold	166 5.00	207 12.00
3 100.00	44 9.00	85 16.00	126 65.00	167 35.00	208 5.00
4 38.00	45 55.00	86 Unsold	127 27.00	168 6.00	209 Unsold
5 31.00	46 15.00	87 30.00	128 Unsold	169 15.00	210 30.00
6 20.00	47 9.00	88 26.00	129 110.00	170 Unsold	211 15.00
7 Unsold	48 Unsold	89 17.00	130 Unsold	171 26.00	212 16.00
8 18.00	49 Unsold	90 20.00	131 19.00	172 21.00	213 19.00
9 16.00	50 37.00	91 6.00	132 23.00	173 15.00	214 12.00
10 150.00	51 11.00	92 16.00	133 36.00	174 10.00	215 Unsold
11 50.00	52 Unsold	93 40.00	134 29.00	175 21.00	216 Unsold
12 Unsold	53 Unsold	94 15.00	135 8.00	176 6.00	217 Unsold
13 Unsold	54 Unsold	95 47.00	136 11.00	177 Unsold	218 ... Withdrawn
14 Unsold	55 15.00	96 20.00	137 Unsold	178 57.00	219 Unsold
15 Unsold	56 19.00	97 15.00	138 ... Withdrawn	179 13.00	220 42.00
16 11.00	57 Unsold	98 20.00	139 6.00	180 10.00	221 100.00
17 Unsold	58 Unsold	99 12.00	140 11.00	181 Unsold	222 ... Withdrawn
18 75.00	59 9.00	100 10.00	141 Unsold	182 Unsold	223 Unsold
19 11.00	60 Unsold	101 9.00	142 7.00	183 Unsold	224 Unsold
20 Unsold	61 Unsold	102 8.00	143 54.00	184 Unsold	225 15.00
21 6.00	62 13.00	103 Unsold	144 Unsold	185 Unsold	226 200.00
22 8.00	63 25.00	104 38.00	145 10.00	186 Unsold	227 105.00
23 12.00	64 Unsold	105 18.00	146 7.00	187 Unsold	228 35.00
24 10.00	65 18.00	106 16.00	147 19.00	188 Unsold	229 30.00
25 45.00	66 11.00	107 Unsold	148 5.00	189 Unsold	230 60.00
26 Unsold	67 21.00	108 8.00	149 8.00	190 Unsold	231 90.00
27 26.00	68 62.00	109 20.00	150 8.00	191 Unsold	232 80.00
28 Unsold	69 20.00	110 6.00	151 10.00	192 Unsold	233 24.00
29 26.00	70 Unsold	111 9.00	152 8.00	193 Unsold	234 52.00
30 Unsold	71 Unsold	112 6.00	153 6.00	194 Unsold	235 62.00
31 Unsold	72 Unsold	113 11.00	154 10.00	195 Unsold	236 ... Withdrawn
32 30.00	73 Unsold	114 11.00	155 10.00	196 Unsold	237 40.00
33 15.00	74 10.00	115 26.00	156 10.00	197 Unsold	238 9.00
34 Unsold	75 Unsold	116 15.00	157 17.00	198 25.00	239 9.00
35 Unsold	76 15.00	117 15.00	158 10.00	199 Unsold	240 58.00
36 25.00	77 50.00	118 16.00	159 9.00	200 Unsold	241 5.00
37 Unsold	78 42.00	119 30.00	160 16.00	201 Unsold	242 11.00
38 42.00	79 Unsold	120 6.00	161 8.00	202 Unsold	243 52.00
39 21.00	80 31.00	121 15.00	162 8.00	203 Unsold	244 5.00
40 Unsold	81 15.00	122 8.00	163 31.00	204 Unsold	245 5.00
41 16.00	82 6.00	123 44.00	164 12.00	205 Unsold	246 Unsold

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.

Walter E Jaskie 5093, 14025 Pawnee Trail, Middleburg Heights, OH 44130, by Secretary. US-Documentary, US-Proprietary, US-Proprietary Cancels, US-1, 2, 3 Issues, US-Literature.

Fred Lindsay 5090, 6725 N Sheridan Road, Apt 102, Chicago, IL 60626, by William G Kremper. Canada, Austria, Scandinavia, Asia, Far East.

Ed D Lovegren 5091, 70 Rustic Place, Eugene, OR 97401, by Richard Friedberg. US-Scott Listed, US-Non-Scott Listed, US-M&M.

Emile J van den Panhuyzen 5089, Avenue des Lauriers Ceriese 14, 1950 Kraainem, Belgium, by Secretary. US-1, 2, 3 Issues, US-1, 2, 3 Issues Cancels, US-1, 2, 3 Issues on Documents, Austro-

Hungarian Empire, Belgium.

R Joe Yost 5092, 186 SE 27th Place, Boynton Beach, FL 33435, by Eric Jackson. United States, US-M&M, US-1, 2, 3 Issues, US-Taxpays, US-1898 Cancels.

Highest membership number assigned on this report is 5093.

New Members

Numbers 5069-5073

Reinstated

4422 Broward County Library, Fine Arts and Recreation, 100 S Andrews St, Fort Lauderdale, FL 33301. Institutional.

Resigned

4715 Walter H Adler

4144 Conrad L Bush

3598 David Celani

2669 G M Dorman

2962 James A Frickes

Board of Directors:

President: Ronald E. Leshar, 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. Leshar, 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.)

Membership Summary

Previous membership total 1338

Applications for membership 5
 Reinstated 1
 Resigned 6
 Current membership total 1338

C & E Forum**Continued from page 4**

designed for use with adhesive revenue stamps." Other articles in this issue include "Unusual checks for unusual times" a look checks issued during times of extreme inflation in Europe and South America, "Autographs on checks" and "Beginner's luck and specimen checks." The issue is rounded out with various items of society business including a directory of the members of the ASCC.

The November 1993 issue leads with a major article by Edward Lipson, "the Graphic Co. New York imprint." This study of the RN-G type imprints includes evidence that RN-G3 may indeed have been used before RN-G1.

Member John Smeniuk (Box 070452, Brooklyn, NY 11207) has produced *War Savings Stamps of the World: a checklist and guide*. In this eight page listing he illustrates and describes over sixty different war savings stamps known to him. The first of these stamps ap-

peared during World War I as an extension of various types of stamp savings plans. The stamps listed here all indicate various war efforts and not just a savings plan. Copies are available for \$1.50 postpaid via First Class mail from the author.

Subscriptions to *The Check Collector* are included in the annual \$10 dues to The American Society of Check Collectors, Inc. For information about membership write to Secretary Coleman Liefer, Box 577, Barrett Park, MD 20896 and please mention *The American Revenuer*.

War Savings Stamps

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The Penny Post—October 1993

The current issue of this top prize winning publication (a Gold at STAMPSHOW '93) leads with a study by Steven Roth on some of the short-lived locals of Philadelphia. In addition to looking at seven different local posts the author discusses his approach to researching these firms. Other articles discuss "A 'Poker Chip' Varitey" of the Adams & Co.'s Express Company stamp, "Forgeries of American Let-

ter Mail Company," and "Ledger Dispatch: apprehending a fugitive local post."

This issue is the twelfth published to date by the Carriers and Locals Society. Information about membership can be obtained from John Halstead, Secretary, 757 Chestnut Hill Road, East Aurora, NY 14052. Please mention *The American Revenuer* when writing.

President's Letter**Continued from page 3**

Ronald Leshner, "Wine: U.S. Customs Duties and Internal Revenues Taxes," large vermeil

An excellent showing, I think you will agree. The FIP Revenue Section and the ARA would like to see more exhibits in internationals so that FIP will see the need for establishing revenues as a separate section (not simply as a part of Traditional Philately) in FIP shows.

To all who have been exhibiting, congratulations. I know there are many others who could be exhibiting, but for various reasons are not. If you plan to exhibit at the next ARA convention in Philadelphia, now is the time to begin organizing you exhibit. Let's keep up the outstanding work of showing revenues in out

ERIC JACKSON

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MAIL AUCTION #89

CLOSING DATE: March 2, 1994

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. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

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

UNITED STATES - Scott Catalogue Numbers			60 CIVIL WAR ISSUES R13c corner margin block of ten, F-VF bit of		
1	SAVINGS STAMPS PS15* F	35.00	61	R16d herringbone cancel, VF	30.00
2	S4 unused, F-VF	20.00	62	R48a horizontal pair, F-VF crease, pinhole	40.00
3	WS2* VF thin spots	65.00	63	R65d F-VF tiny internal tear	30.00
4	WS7b* booklet pane of 10, F-VF	50.00	64	R135b appears F, repaired tear	250.00
5	NEWSPAPER PR114-124* F-VF	130.50	65	DOCUMENTARY R160 F-VF	65.00
6	POST OFFICE SEALS OX1* F-VF	25.00	66	R163a* VF	7.50
7	ESSAYS Turner #232 2c dark brown, VF, only 250 printed	20.00	67	R168a F-VF	20.00
8	232 2c brown, VF, only 250 printed	20.00	68	R177 VG-F	90.00
9	PROOFS R2P3 XF	55.00	69	R179 F	30.00
10	R2P4 XF	60.00	70	R181 cut cancel, VF	110.00
11	R3TC3 black, XF	80.00	71	R183* F	95.00
12	R6P3 XF	55.00	72	R193 punch cancel, VG	35.00
13	R8P3 india on card, right sheet margin, VF	75.00	73	R198* F	35.00
14	R11P4 XF	35.00	74	R222 F-VF	10.00
15	R16P4 XF	35.00	75	R225 F	40.00
16	R17P4 XF	90.00	76	R240* F	6.00
17	R19P4 VF thin spot	25.00	77	R244* VF-XF	12.50
18	R21P4 VF	85.00	78	R249 perfin, VF	10.00
19	R22P4 XF	55.00	79	R257 F	30.00
20	R24TC3 carmine, XF	110.00	80	R259 straight edge at top, F	40.00
21	R30P4 XF	30.00	81	R260* F-VF	2.75
22	R34P4 XF	30.00	82	R273* F-VF	4.50
23	R41P4 XF	90.00	83	R274* F	5.00
24	R51P4 XF	90.00	84	R279 VG-F	25.00
25	R58TC3 ultramarine, F	85.00	85	R281 F	20.00
26	R63P4 VF	50.00	86	R291* F-VF	35.00
27	R79P4 VF	90.00	87	R292* F	3.00
28	R118uTC composite plate trial color proof in carmine and black, F small thin	78.00	88	R293* F-VF	55.00
29	R135P4 VF	15.00	89	R299* F	75.00
30	R144P4 F	38.00	90	R300 sensitive ink, F-VF short perf	20.00
31	R149P4 VF	54.00	91	R322* F-VF	40.00
32	RB1P5 VF	12.00	92	R372 VG-F	5.00
33	RB1TC5 blue & black, VF	70.00	93	R435 cut cancel, staple holes, F	25.00
34	RB2P3 VF thin spot	175.00	94	R448* F	5.00
35	RB7P3 VF thin spot	22.00	95	R458 embossed cancel, VF	3.50
PRIVATE DIE PROPRIETARY PROOFS			96	R459 perfin, F-VF	22.50
values are estimated retail prices			97	R460 punch cancel, VF	18.00
36	RO9TC1 trial color die proof in brown on india on 40 x 35 mm card, VF	175.00	98	R497 F-VF	4.00
37	RO15TC1 trial color die proof in blue on 41 x 41 mm india paper, VF	175.00	99	R498* F	4.75
38	RO29TC1 trial color die proof in blue on 31 x 38 mm india paper, VF thin spots	225.00	100	R505 F-VF	20.00
39	RO37P1 die proof on india on stamp size card, VF	175.00	101	R508	10.00
40	RO43P1 die proof on 53 x 62mm india paper showing die sinkage at top and left, VF thin spot	175.00	102	R508 perfin, VF	2.50
41	RO47TC1 trial color die proof on blue on 34 x 40 mm india paper, VF light margin thins	175.00	103	R533 perfin, F-VF	2.50
42	RO61TC1 NBNC trial color die proof in blue on 34 x 44 mm india, NBNC imprint and die #4489, VF thins	150.00	104	R535 perfin, VF	20.00
43	RO66P1 die proof on 35 x 40 mm india, VF thins	125.00	105	R581 staple holes, F	6.00
44	RO82P1 die proof on india on 34 x 36 mm card, VF margin toning	150.00	106	R583 embossed cancel, F-VF	6.75
45	RO96TC1 trial color die proof in black on stamp size india paper, VF thin spot	100.00	107	R583 perfin, VF	5.00
46	RO118TC1 trial color die proof in black on stamp size india paper, VF thin spot	150.00	108	R584 perfin, VF	22.50
47	RS64TC1 trial color die proof in blue-green on stamp size india paper, VF thin spots	125.00	109	R585 VG-F embossed cancel	35.00
48	RS75P1 die proof on 31 x 35 mm india paper, albino impression of top portion of 2c USIR in left margin, VF	300.00	110	R603* VF	75.00
49	RS139TC1 trial color die proof in black on stamp size india paper, VF thin spot	125.00	111	R604* VF	95.00
50	RS150P1 die proof on 30 x 36 mm india paper, VF	175.00	112	R606* F-VF	75.00
51	RS164P1 die proof on 45 x 48 mm india paper, VF	175.00	113	R614 perfin, F	2.00
52	RS165TC1 trial color die proof in black on stamp size india paper, VF	125.00	114	R615 perfin, VF	30.00
53	RS173TC1 trial color die proof in black on 38 x 40 mm india paper, VF	200.00	115	R616 VF	30.00
54	RS189TC1 trial color die proof in black on 22 x 52 mm india paper, VF	150.00	116	R672 VF short perf	65.00
55	RS229P1 die proof on 36 x 54 mm india paper, VF	175.00	117	R682 perfin, F-VF	4.00
56	RT13TC1 trial color die proof in black on stamp size india paper, VF	125.00	118	R692 perfin, VF	20.00
57	RT17TC1 trial color die proof in black on 27 x 30 mm india paper, VF	175.00	119	R697 perfin, VF	4.50
58	RT20P1 die proof on stamp size india paper, VF tiny thin	125.00	120	R700 perfin, VF	4.00
59	RT26TC1 NBNC trial color die proof in blue on 30 x 48 mm india paper, VF thins	150.00	121	R709 perfin, VF	4.00
			122	R710 perfin, F	30.00
			123	R724 perfin, F-VF	4.75
			124	R725 perfin, VF	3.00
			125	R726 perfin, VF	5.00
			126	R727 perfin, F	2.25
			127	R729 perfin, VF	7.50
			128	R731 perfin, VF	60.00
			129	R732 perfin, F-VF	25.00
			130	PROPRIETARY RB13c F-VF thin	60.00
			131	RB15c VF large thin	85.00
			132	RB16b F small thin	75.00
			133	RB16b F-VF light crease	75.00
			134	RB22a* F	9.00
			135	RB30p* block of four, VG-F thin	175.00
			136	RB31p* F	25.00
			137	RB40* F	30.00
			138	RB43* VG	100.00
			139	RB53* F-VF	5.00
			140	RB61* F	50.00
			141	RB62 F	11.00
			142	RB63 F-VF	7.00
			143	RB73* F-VF	30.00
			144	FUTURE DELIVERY RC2* F	25.00
			145	RC3A* VF	40.00
			146	RC3A* F-VF straight edge	40.00
			147	RC19 cut cancel, F-VF	6.75
			148	RC26 cut cancel, F	10.00
			149	STOCK TRANSFER RD20 cut cancel, F thin spot	17.00
			150	RD24 VF crease	65.00
			151	RD54* VF straight edge	15.00
			152	RD56* F	100.00
			153	RD104* F	7.50
			154	RD109* F-VF short perf	55.00
			155	RD131* F	17.50
			156	RD162 perfin, VF	125.00
			157	RD174* F-VF	18.00
			158	RD219* F	4.50
			159	RD272* F	8.50
			160	RD286 cut cancel, F-VF	50.00
			161	RD307 perfin, F	14.00
			162	RD365* F	25.00
			163	WINE RE19 VG-F	30.00
			164	RE40* VF	24.00
			165	RE51 VF corner crease	20.00
			166	RE59 F	125.00
			167	RE80 VF	4.00
			168	RE80* VF	35.00
			169	RE82 F-VF crease	15.00
			170	RE87* F-VF	6.00
			171	RE90* VF corner crease	5.00
			172	RE96A* F-VF	100.00
			173	RE104 VF wrinkles	11.00
			174	RE149* VF	10.00
			175	RE159 staple holes, F-VF small thin	10.00
			176	RE160* F-VF	20.00
			177	RE162 VF thin	70.00
			178	RE163 perfin, VF	20.00
			179	RE164 perfin, VF	20.00
			180	RE165 staple holes, VF tiny tear	20.00
			181	RE171 F usual small faults	175.00
			182	RE178 staple holes, VF	45.00
			183	RE180* F	10.00
			184	RE186* F-VF	16.00
			185	RE198* F-VF	30.00
			186	PLAYING CARDS RF2e single, F-VF thin	----
			187	RF4 F-VF thin	40.00
			188	RF6a F-VF usual crease	40.00
			189	RF10 F-VF	55.00
			190	RF10a VF crease, thin	25.00
			191	RF16* VF thin spot	60.00
			192	RF18 red surcharge, VF thin	32.50
			193	RF18a red surcharge, VF thin	27.50
			194	RF20-PC5 "NASCO", F	25.00
			195	RF26-PC111 "B & B", F-VF thin	90.00
			196	RF23-PC32 "A.W.G." F-VF	5.00
			197	RF23-PC63, as above but red, pair, F-VF	2.25
			198	RF27-PC163 as above, strip of six, VF	22.50
			199	SILVER TAX RG21 VF corner crease	30.00
			200	RG80 F-VF thin spot	275.00
			201	RG80 VF staple holes	100.00
			202	RG120* VF corner crease	37.50
			203	RG120 VF staple holes	15.00
			204	RG124 straight edge at right, VF	30.00
			205	RG125 VF straight edge at right	50.00
			206	RG127 F-VF staple holes	60.00
			207	RG130 F-VF staple holes	15.00
			208	CIGARETTE TUBES RH4* VF straight edge at right	6.00
			209	POTATO TAX R11-13* F-VF	43.30
			210	NARCOTICS RJ/A14* F-VF thin spot	11.50
			211	RJA15* F	45.00
			212	RJA41 F	17.50
			213	RJA50a VF creases, small thin	40.00
			214	RJA59c* VF	4.00
			215	RJA64b* F-VF	45.00
			216	RJA67a faulty	15.00
			217	RJA67b* VF creases	10.00
			218	RJA71b F-VF crease	20.00
			219	RJA72c* F	65.00
			220	RJA74a faulty	25.00
			221	RJA76 VF small thin	85.00
			222	CONSULAR SERVICE FEE RK21 F crease	19.00
			223	RK22 VF crease	40.00
			224	RK22 VG-F	40.00
			225	RK28 VF light crease	40.00
			226	RL6 F-VF	25.00
			227	EMBOSSED REVENUES RM312a F-VF	40.00
			228	RM323a F	17.50
REVENUE STAMPED PAPER			where possible, I have quoted catalogue values from the		
			FIELD GUIDE TO REVENUE STAMPED PAPER		
			by Bill J. Casterholz		
229	RN-B1 Mercantile National Bank, Hartford, CT, check, black, VF	4.00	230	RN-B1 L. J. Guilmarin & Co., Savannah National Bank, Savannah, GA, check, red, VF	4.00
231	RN-B1 Lawrence Mfg. Co., National Webster Bank, Boston, MA, check, black, VF	6.00	232	RN-B2 American Phototype Co., American Exchange Nat. Bank, NY check, VF hinge thins	30.00
233	RN-B3 light blue, W. A. Ransom, National Citizens Bank, NY check, F	15.00	234	RN-B4 Rockland County Nat. Bank, Nyack, NY, draft, VF	32.50

235	RN-B10 Porter & Higby, Central Nat Bank, NY check, VF	27.50	MA, check, blue, VF	14.00	378	RY3* F-VF	85.00	
236	RN-B13 W. A. Ransom, American Exchange National Bank, NY check, VF	55.00	294	RN-N3 New England National Bank, Boston, MA, check, black, overprinted GOLD in red, vignette of indian at left, VF	18.00	379	RECTIFICATE TAX RZ2* VF couple staple holes	25.00
237	RN-B17b Gould & Curry Silver Mining Co., Agency of the Bank of California, Virginia, NV check, VF	35.00	295	RN-N3 Hamilton Mfg. Co., Second National Bank of Boston, MA, check, black, VF	13.00	380	RZ3* VF	15.00
238	RN-B17c Gould & Curry Silver Mining Co., Agency of the Bank of California, Virginia, NV, check, VF	40.00	296	RN-P5* South Carolina RR \$3 scrip, ABNC engraved, super vignette, VF	55.00	381	RZ5* VF	15.00
239	RN-C1 Hamilton Mfg. Co., First National Bank of Boston, MA, check, red, VF	4.00	297	RN-U1 cut square with black printed redemption, F-VF	4.00	382	RZ6 VF punch cancel	3.00
240	RN-C1 Lawrence Mfg. Co., Merchants National Bank of Boston, MA, check, black, tan safety, VF	8.00	298	RN-X5a Pere Marquette Parlor Car ticket, VF	15.00	383	RZ7 VF punch cancel	2.00
241	RN-C1 Hamilton Mfg. Co., Second National Bank of Boston, MA, check, black, VF	----	299	RN-X7 Trimountain Mining Co, Calumet, MI, draft, VF	4.00	384	RZ11 VF	10.00
242	RN-C1 Darwin W. Esmond, National Bank of Newburgh, NY (mss. on Quassaick Nat. Bank), check, red & green, VF	5.00	300	RN-X7 John Flannery & Co., Southern Bank of the State of Georgia, Savannah, GA, check, red, VF	8.00	385	RZ12 VF	7.50
243	RN-C1 First National Bank of Bloomsburg, PA, check, green, F-VF	----	301	RN-X7 Mellin's Food for Infants and Invalids, Atlantic National Bank, Boston, MA, check, blue on light blue, vignettes of office and plant buildings, VF	12.00	386	RZ16 VF	18.00
244	RN-C1 Central National Bank, Philadelphia, PA, check, red, F-VF	4.00	302	RN-X7 International Trust Co, Boston, check, black on cream, VF	----	BEER STAMPS - Priestster Catalogue Numbers		
245	RN-C2 De La Vergne & Hare, First Nat Bank, NY check, VF	11.00	303	RN-X7 Nat. Bank of Redemption, Boston, MA, check, black, VF	----	387	2B cut in at left, corner creases	60.00
246	RN-C2 Farmers & Merchants Nat. Bank, Baltimore, MD, check, VF	11.00	304	RN-X7 National Bank of the Republic, Boston, MA, check, black, pink safety, VF	----	388	41E appears F-VF, small faults	60.00
247	RN-C21b Gould & Curry Silver Mining Co, Agency of the Bank of California, Virginia, NV check, VF	65.00	305	RN-X7 Hamilton Mfg. Co., New England National Bank, Boston, MA, check, red, VF	----	389	42a VG thin	80.00
248	RN-D1 Mercantile National Bank, Hartford, CT, check, black, VF	4.00	306	RN-X7 Hamilton Mfg. Co., Suffolk National Bank, Boston, MA, check, blue, VF	----	390	42B F creases, light soiling	5.00
249	RN-D1 Hamersly & Co., Mercantile National Bank, Hartford, CT, check, black, VF	4.00	307	RN-X7 Appleton National Bank, Lowell, MA, check, black, vignette of eagle, VF	----	391	43E F two small tears	20.00
250	RN-D1 L. J. Guilmarin & Co., Southern Bank of the State of Georgia, Savannah, GA, check, red, VF	9.00	308	RN-X7 Hagerstown Bank, MD, draft, ABNC engraved, black, vignettes of N. Rochester, bank president, and bank building, VF	----	392	43F F-VF crease, light stain on back	25.00
251	RN-D1 Hamilton Mfg. Co., Second National Bank, Boston, MA, check, black	----	309	RN-X7 E. Buttrick & Co., Citizens National Bank, Keene, NH, check, blue, VF	----	393	68 F	3.00
252	RN-D1 Hamilton Mfg. Co., New England National Bank of Boston, MA, check, green, VF	----	310	RN-X7 Hun & Johnston, Attorneys, Mechanics & Formers Bank, Albany, NY, check, black	----	394	68 F pinhole	3.00
253	RN-D1 Hamilton Mfg. Co., Washington National Bank of Boston, MA, check, blue, VF	5.00	311	RN-X7 Quassaick National Bank, Newburgh, NY, check, blue, VF	----	395	70 F small sealed tear, tiny piece added to bottom right corner	90.00
254	RN-D1 Northern Liberties Gas Co., National Bank of the Northern Liberties, Philadelphia, PA, check, brown, VF	6.00	312	RN-X7 Frank Burns, Philadelphia Steam Bakery, Equitable Trust Co., Philadelphia, PA, check, black on brown, F small faults	----	396	75 F thin spot	8.00
255	RN-E7 Lawrence Mfg. Co., National Webster Bank, Boston, MA, check, green, VF	2.00	313	RN-X7 Henry C. Loughlin, Equitable Trust Co., Philadelphia, PA, check, black on light blue, F	----	397	85A F pinholes	10.00
256	RN-F1 Central National Bank, Philadelphia, PA, check, blue, VF	5.00	314	RN-X7 Frank Burns, Philadelphia Steam Bakery, Girard Life Insurance, Annuity and Trust Co., Philadelphia, PA check, black on light blue safety paper, VF	----	398	87A F creases	7.50
257	RN-F1 Keystone National Bank, Philadelphia, PA, check, black on gray, VF	----	315	RN-X7 Northern Liberties Gas Co., National Bank of the Northern Liberties, Philadelphia, PA, check, black, VF	----	399	87C F internal tear, small hole	7.50
258	RN-F1 Wm. M. Hayes, Attorney, First National Bank of West Chester, PA, check, green, VF	----	316	RN-X7 United Traction Co., National Commercial Bank, Albany, NY, voucher check, red, blue and black, VF	35.00	400	88C VF rust stain, pinhole	30.00
259	RN-G1 First Nat. Bank of Cooperstown, NY, check, vignette of locomotive at left, F-VF	15.00	317	PRIVATE DIE PROPRIETARY R08d F thin	80.00	401	98 F crease	5.00
260	RN-G1 City Nat. Bank, Bridgeport, CT, check, VF	6.00	318	RO49id VF	125.00	402	98 F	5.00
261	RN-G1 Hamersley & Co., Mercantile National Bank, Hartford, CT, check, black, VF	4.00	319	RO58d* VG	10.00	403	112B type 71, F internal tear	40.00
262	RN-G1 John Flannery & Co., Southern Bank of the State of Georgia, Savannah, GA, check, red, VF	6.00	320	RO67b F-VF thin	15.00	404	134 VF couple pinholes, corner crease, tiny internal tear	55.00
263	RN-G1 Hamilton Mfg. Co., Merchants National Bank, Boston, MA, check, blue, VF	6.00	321	RO75Ad F	25.00	405	208a VF thin	35.00
264	RN-G1 Lawrence Mfg. Co., Merchants National Bank, Boston, MA, check, green, VF	5.00	322	RO89b VG faulty	35.00	TAXPAIDS - Springer Catalogue Numbers		
265	RN-G1 Hamilton Mfg. Co., National Eagle Bank, Boston, MA, check, black, VF	----	323	RO105b F	30.00	406	TA20P3 plate proof, india on card, VF light soiling at left end	----
266	RN-G1 Hamilton Mfg. Co., National Eagle Bank of Boston, MA, check, black, VF	----	324	RO109b VF thin spot	15.00	407	TC100A VF full repaired tear, small faults	25.00
267	RN-G1 Hamilton Mfg. Co., Washington National Bank of Boston, MA, check, blue, VF	----	325	RO122a F small thin	11.00	408	TC112A F-VF full repaired tear, small faults	50.00
268	RN-G1 Bank of North America, Philadelphia, PA check, black on blue, F-VF	5.00	326	RO126b F crease	25.00	409	TC267 VF repaired tear	12.50
269	RN-G1 Central National Bank, Philadelphia, PA, check, blue, VF	5.00	327	RO126d F	35.00	410	TC393a VF	3.50
270	same, but printed in green, VF	----	328	RO130d F-VF	7.50	411	TC486b perfin, F-VF	----
271	RN-G1 Fidelity Insurance, Trust and Safe Deposit Co., Philadelphia, PA check, black on blue, VF	4.00	329	RO134d VF	60.00	412	TC1083b VF thin	3.00
272	RN-G1 Keystone National Bank, Philadelphia, PA, check, black on violet, VF	3.00	330	RO137a F-VF short perfs	60.00	413	TC1109b VF light crease	4.00
273	same, but blue on violet in larger format, VF	----	331	RO138b F short perfs	5.00	414	TD38 VF thin	1.75
274	RN-G1 National Bank of Northern Liberties, Philadelphia, PA, check, violet on violet, F-VF	6.00	332	RO142a F	40.00	415	TE34 F large thin, small abrasion	12.50
275	RN-G1* Henry W. Phillips, Philadelphia National Bank, check, black on blue, small vignette of horses, VF	8.00	333	RO167b F	35.00	416	TE136 VF small crease, faint toning	6.00
276	RN-G1 John C. Clark & Sons, Tradesmens National Bank, Philadelphia, PA, check, black on blue, F-VF	----	334	RO181b F	35.00	417	TE175A F-VF	7.50
277	RN-G1 Philadelphia Trust, Safe Deposit and Insurance Co., Philadelphia, PA, check, blue on brown laid paper, VF	----	335	RS29d F light soiling	3.00	418	TE212A VF	12.50
278	RN-G1 Third National Bank, Philadelphia, PA, check, black on brown laid, vignette of bank building, F-VF	5.00	336	RS37b VF creases, tiny abrasion	35.00	419	TE617b repaired, F-VF appearance	25.00
279	RN-G1a Manville & McCarthy, Leadville, CO draft, F-VF crease	35.00	337	RS87c F thin	35.00	420	TF146B heavy varnish, small faults	27.50
280	RN-H3 Perry County Bank (mss. on Manufacturers National Bank), Bloomfield, PA, check, green, F	----	338	RS100b* F-VF	175.00	421	TF148B faulty	14.00
281	RN-H3* Alfred Fassitt, Bank of America, Philadelphia, PA, check, black on light blue, VF	8.00	339	RS119d VF thin spot	12.50	422	TF182Ad F small faults	20.00
282	RN-J4 Wm. M. Hayes, Attorney, National Bank of Chester County, West Chester, PA, check, green, VF	----	340	RS126d F thin	17.50	423	TF204A F few small faults	20.00
283	RN-J11 A. Wilson Clark, First National Bank, Philadelphia, PA, check, black on pink, F-VF, small hole in cut cancel	----	341	RS129d F-VF crease	75.00	424	TF210C F-VF few small faults	4.00
284	RN-K6 Keystone Bank, Philadelphia, check, blue on gray, VF	10.00	342	RS134a F-VF	100.00	425	TF260A F few small faults	14.00
285	RN-L5 A. Wilson Clark, First National Bank, Philadelphia, PA check, black on pink, VF	----	343	RS149pa VG thin	45.00	426	TF442 VF	15.00
286	RN-L6 Northern Liberties Gas Co., Penn National Bank, Philadelphia, PA, check, green, pink safety, VF	55.00	344	RS150b double transfer at top, F	20.00	427	TG47A F crease, stain	2.25
287	RN-M2 Hamilton Mfg. Co., First National Bank of Boston, MA, check, red, VF	12.50	345	RS156d F-VF light toning, few short perfs	7.00	428	TG131A VF	6.50
288	RN-M2 Lawrence Mfg. Co., Merchants National Bank, Boston, MA, check, black, yellow safety, VF	14.00	346	RS167b partial imprint, F crease, pulled perf	12.50	429	TG132C VF	2.00
289	RN-M2 Hamilton Mfg. Co., National Eagle Bank (paste-over on Second National Bank), Boston, MA, check, black, VF	12.50	347	RS169b F couple short perfs	85.00	430	TCC13 black h/s "EXPORTED", F full repaired tear, small faults	15.00
290	RN-M2 Hamilton Mfg. Co., New England National Bank, Boston, MA, check, green, VF	----	348	RS184d* F-VF	27.50	431	DISTILLED SPIRITS Series of 1868, 50 gallons, VF punched remainder	----
291	RN-M2 Hamilton Mfg. Co., New England National Bank of Boston, MA, check, black, VF	12.50	349	RS184d F-VF thin	27.50	432	Series of 1871 60 gal green and black on violet silk, VF punched remainder	----
292	RN-M2 Hamilton Mfg. Co., Second National Bank, Boston, MA, check, black, VF	----	350	RS189b F	15.00	433	Series of 1878 90 gallons, VF punched remainder, portion of top stub missing	----
293	RN-M2 Hamilton Mfg. Co., Washington National Bank of Boston, MA, check, blue, VF	----	351	RS208b F thin	10.00	434	Series 112 bottle stamp Specimen, VF	----
			352	RS280* F-VF	4.00	435	Bottled in Bond bottle stamp Specimen, VF	----
			353	RS281* VF	4.00	436	DISTILLED SPIRITS FOR EXPORTATION Series of 1878, dateline read 19, dark blue paper, used in 1944, F-VF staple holes	----
			354	RS283* F	4.00	437	Bottle stamp Specimen, VF	----
			355	RT7b F-VF	25.00	438	OLEOMARGARINE FE93 VF	15.00
			356	RT10c VF creases	300.00	439	SPECIAL TAX STAMPS, Propr. Bowling Alley, Billiard Table, Etc., 1924, \$120, used with coupons for one alley or table for 12 months, F-VF	----
			357	RT27c VF	17.50	440	Retail Liquor Dealer, 1876-8, three different, F small faults	----
			358	RU2a F-VF	65.00	441	Retail Dealer in Fermented Liquors, 1933, used with two coupons, VF pinholes, light toning	----
			359	RU3a F thin spot	40.00	442	Practitioner Dispensing Opium, Coca Leaves, Etc., 1937, VF crease	----
			360	RU10a F few short perfs	70.00	443	Dealer in Manufactured Tobacco, 1875, 7-8, 80, four different, F-VF small faults	----
			361	RU15d VF thin	5.00	444	CALIFORNIA Hubbard #D5 cut to shape, F	3.00
			362	MOTOR VEHICLE USE TAX RV2* F	15.00	445	D24 cut to shape, F small faults	4.00
			363	RV3* F	11.00	446	GEORGIA 1973 \$2.25 Resident Trout stamp, VF	----
			364	RV4* F	12.50	447	NEW YORK ST116 perfin, F-VF	7.50
			365	RV5* F-VF	12.50	448	HAWAII R11* VF	7.00
			366	RV12* F-VF	30.00	449	PUERTO RICO R6* F thin spot, light tropical staining	70.00
			367	RV14* F-VF	17.50	450	R8* F-VF thin spot	125.00
			368	RV17* VF straight edge	15.00	451	RE27 F-VF creases, light soiling	5.00
			369	RV22* F-VF	45.00	452	RE38* F	5.00
			370	RV27* F-VF	30.00	453	RE42 F-VF varnished	65.00
			371	RV29* F	25.00	454	RE51 VF varnished	22.50
			372	RV53* VF	10.00	455	RYUKYU ISLANDS R4* VF	22.50
			373	RV53* F straight edge	10.00	456	FORT WAYNE FOLDING CARTON PRESSMEN UNION NO. 492, Working Card containing 12 per capita tax stamps for 1952, 3 & 4, F-VF	----
			374	DISTILLED SPIRITS EXCISE TAX RX1 VF	25.00	457	FORT WAYNE PRINTING SPECIALTIES AND PAPER PRODUCTS WORKERS' UNION NO. 492, Workers Card containing 7 per capita tax stamps for 1956-7, F-VF	----
			375	RX3 VF	20.00	458	WESTERN FEDERATION OF MINERS, 1913 membership booklet containing 9 due stamps (2 types) and 3 different strike assessment stamps, VF	----
			376	RX35 punch cancel, VF	1.50	459	COTY PERFUME label specimens, 3 different, VF	----
			377	FIREARMS TRANSFER TAX RY1* F-VF	350.00	460	NORTH BORNEO Japanese Occupation, B/H 23, 26, VF	40.00
						461	SARAWAK Japanese Occupation B/H 97, 99 & 100, VF	47.50

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1. One ad per issue per member; send only one ad at a time.
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Wanted: Printed precancellations on 1st issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1127*

Beer stamps REA45a/124. Interesting lot for sale (as lot or singles) includes 76c, 106, 107, 115, 120 etc. Write for details. Gordon Brooks, box 396, station N. D. G., Montreal, Quebec, Canada H4A 3P7. *1128*

Am looking for beginning thru advanced collectors of: Taxpays, Match & Medicine, and/or printed cancels on Proprietary Battleships. Approvals of each sent in response to your want lists or inquiries. Strong stock of each. Personalized service. Please contact: Gene R. Gauthier, box 2548, Oshkosh, WI 54903-2548. *1129*

Provisional Beer stamps wanted by collector. I will purchase outright you unwanted beer stamps or will consider trades for my revenues/taxpays. Please advise availability/price or collecting interests for trades. Mark Fionda, 159 Oak Street, Ridgewood NJ 07450-2508. *1130*

Below market sale personal U.S. collection including greens: RD76, 78, 85, 110, 130, 133, 153, 206, 225, 227, 283, 286, 333, 335, 338, 364 and many lower values in VF used condition. Also see previous ads for Reds, Wines, 1st, 2nd, 3rd and later issues. Send want list to: Hank Ritter, 68 Heatherwood, Norristown PA 19403-1944. *1131*

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Porter, 107 Southburn drive, Hendersonville TN 37075-3012. *1132*

Plate number single of RB26 (r or h), the 1 7/8¢ Battleship proprietary, wanted by collector. Quote your price; I will send a check. Bert Kiener, 59 Running Creek Circle, Rockster, NY 14623. *1133*

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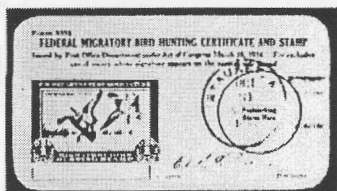
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Series 1868	7001	3.00	7002	6.00	7003	12.00	7004	24.00
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Series 1874	7041	3.00	7042	6.00	7043	12.00	7044	24.00
Series 1875	7051	1.50	7052	3.00	7053	6.00	7054	12.00
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Series 1878	7081	2.00	7082	4.00	7083	8.00	7084	16.00
Series 1879	7091	3.00	7092	6.00	7093	12.00	1094	24.00
Series 1883	7101	3.00	7102	6.00	6103	12.00	7104	24.00
Series Class 32¢	7201	2.00	7202	4.00	7203	8.00	7204	16.00
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Scott #	Mint	Used	Cut	Perfin	Scott #	Mint	Used	Cut	Perfin
RD1	.85	.15	—	—	RD92	.65	.35	—	.15
RD2	.20	.15	—	—	RD93	.35	.15	—	.15
RD3	.20	.15	—	—	RD95	.35	.15	—	.15
RD4	.25	.15	—	—	RD96	.35	.15	—	.15
RD5	.25	.15	—	.15	RD98	.50	.15	—	.15
RD6	.50	.15	—	.15	RD99	—	.15	—	.15
RD7	1.50	.20	—	—	RD100	—	.30	.15	.15
RD8	1.25	.15	—	—	RD101	1.50	.60	.25	.20
RD9	.65	.15	—	.15	RD102	3.00	.30	—	.15
RD10	2.50	.30	—	.15	RD103	12.50	—	—	.50
RD11	—	10.00	—	1.50	RD104	7.50	.20	.15	.15
RD11a	—	16.00	—	—	RD105	9.00	.25	.15	.15
RD12	1.75	.15	—	—	RD106	12.50	—	—	.25
RD12d	2.50	.15	—	—	RD107	22.50	6.00	—	.25
RD13	1.75	.15	—	.15	RD108	25.00	.60	.15	.15
RD14	12.50	3.00	—	—	RD109	55.00	3.75	—	.15
RD15	6.00	.15	—	—	RD110	—	—	2.00	.15
RD16	4.00	.15	—	.15	RD114	—	—	9.00	.15
RD17	—	.15	—	.15	RD117	.45	.20	—	.15
RD18	65.00	18.00	—	2.50	RD118	.30	.25	—	.15
RD19	15.00	4.00	—	1.00	RD119	3.00	.80	—	.40
RD19a	—	50.00	—	—	RD120	.40	.15	—	.15
RD20	100.00	50.00	—	—	RD120a	—	—	200.00	.15
RD21	—	16.00	—	—	RD121	1.50	.15	—	.15
RD22	20.00	5.00	—	1.50	RD122	1.75	.20	—	.15
RD23	—	—	—	50.00	RD123	1.75	.15	—	.15
RD24	—	65.00	—	20.00	RD124	3.26	.25	—	.15
RD25	2.00	.25	—	—	RD125	4.00	.15	.15	.15
RD26	2.00	.25	—	—	RD126	11.00	4.00	1.25	.30
RD27	2.00	.25	—	—	RD127	8.50	.25	—	.20
RD28	2.00	.25	—	.15	RD128	11.50	.25	.15	.15
RD29	—	.25	—	.15	RD129	16.00	.75	—	.25
RD30	20.00	.20	—	—	RD130	25.00	—	—	.20
RD30a	20.00	.40	—	—	RD131	17.50	.25	.15	.15
RD31	20.00	.15	—	.15	RD132	42.50	6.00	—	—
RD32	20.00	.20	—	.15	RD133	95.00	30.00	4.00	—
RD33	—	.50	—	—	RD134	—	—	8.00	—
RD34	1.00	.25	—	—	RD135	—	—	6.00	—
RD35	.75	.20	.15	—	RD137	—	—	10.00	—
RD36	2.50	.20	—	—	RD140	.40	.25	—	—
RD37	20.00	7.50	—	—	RD141	.50	.35	—	.15
RD38	—	7.50	—	—	RD142	1.75	.20	—	.15
RD39	4.00	.50	—	—	RD143	.50	.15	—	.15
RD40	1.00	.50	—	—	RD144	.60	.15	.15	.15
RD41	1.50	.25	—	—	RD145	1.50	.15	.15	.15
RD42	2.25	.45	—	.15	RD146	3.00	.25	.15	.15
RD43	1.50	.50	—	.15	RD147	3.00	.25	.15	.15
RD45	1.50	.15	—	.15	RD148	3.00	.20	.15	.15
RD46	2.50	.15	—	.15	RD149	8.50	3.50	—	1.00
RD48	2.25	.15	.15	.15	RD150	7.00	.15	—	.15
RD49	6.00	.20	—	.15	RD151	9.00	.25	.15	.15
RD50	6.00	.50	.15	.15	RD152	12.50	.90	.25	.25
RD51	3.00	.75	—	.15	RD153	22.50	12.00	—	.25
RD52	4.00	.25	—	.15	RD154	35.00	.35	.25	.25
RD53	75.00	40.00	—	15.00	RD155	40.00	3.50	.75	.25
RD54	17.50	.35	—	.15	RD156	80.00	30.00	—	—
RD55	17.50	.50	—	.15	RD157	—	—	17.50	—
RD56	100.00	7.50	—	.25	RD158	—	—	12.50	—
RD57	27.50	.75	.30	.25	RD159	—	—	75.00	—
RD58	35.00	.65	—	.25	RD160	—	45.00	15.00	10.00
RD59	90.00	—	—	.50	RD161	—	—	125.00	—
RD60	200.00	55.00	—	—	RD162	—	—	150.00	125.00
RD62	800.00	650.00	—	—	RD163	.60	—	—	—
RD64	750.00	500.00	—	75.00	RD164	.45	.20	.15	.15
RD65	—	1750.00	—	—	RD165	.60	.25	—	—
RD66	—	—	—	1600.00	RD166	.50	.15	—	.15
RD67	6.50	—	—	.30	RD167	.50	.15	—	.15
RD68	3.50	1.00	—	.15	RD168	.75	.20	.15	.15
RD70	6.00	—	—	.25	RD169	1.75	.30	—	.15
RD71	4.00	1.25	—	.15	RD170	6.00	4.50	—	—
RD73	6.00	1.00	—	.15	RD171	3.75	.20	.15	.15
RD74	6.50	1.50	—	.15	RD172	5.50	—	—	1.50
RD75	20.00	—	—	.35	RD173	5.00	.40	—	.15
RD76	40.00	—	—	—	RD174	18.00	—	.15	.15
RD77	6.00	1.00	—	.25	RD175	—	1.00	.25	.15
RD78	55.00	40.00	—	2.50	RD176	17.50	—	—	.15
RD79	20.00	2.50	.40	—	RD177	15.00	.90	—	.15
RD80	25.00	—	—	—	RD178	35.00	4.00	—	—
RD81	40.00	—	—	—	RD179	75.00	—	3.50	3.00
RD82	200.00	175.00	—	—	RD180	—	—	—	10.00
RD83	40.00	9.00	—	—	RD183	—	—	—	10.00
RD84	100.00	27.50	—	1.25	RD184	—	—	—	200.00
RD85	350.00	—	—	—	RD185	—	—	225.00	175.00

Scott #	Mint	Used	Cut	Perfin	Scott #	Mint	Used	Cut	Perfin
RD186	.15	.15	—	.15	RD282	—	190.00	100.00	40.00
RD187	.25	.20	—	.15	RD283	—	90.00	35.00	25.00
RD188	.20	.15	—	—	RD285	—	—	175.00	—
RD189	.25	.15	—	.15	RD286	—	—	50.00	—
RD190	.50	.35	—	.15	RD287	—	.30	.15	—
RD191	.75	.30	—	.15	RD288	—	.30	—	.15
RD192	1.25	.35	—	.20	RD290	.40	.30	—	.15
RD193	2.25	.20	—	.15	RD291	—	.30	—	.15
RD194	2.75	.20	—	.15	RD292	—	.35	—	.15
RD195	3.50	—	—	.65	RD293	—	.60	—	.15
RD196	8.50	.25	—	.15	RD294	3.50	—	—	.15
RD197	11.00	.35	—	.15	RD295	3.50	.25	.15	.15
RD198	17.50	.50	—	.15	RD296	7.50	—	—	2.50
RD199	17.50	2.00	—	—	RD297	5.00	.50	—	.15
RD200	14.00	.35	—	.15	RD298	9.00	.70	.20	—
RD201	35.00	5.00	—	—	RD299	20.00	4.50	—	1.00
RD202	55.00	7.50	—	—	RD300	17.50	7.50	—	—
RD205	—	100.00	—	—	RD301	26.00	2.00	—	.20
RD206	—	22.50	14.00	8.00	RD302	35.00	3.50	—	—
RD207	—	—	200.00	150.00	RD303	80.00	15.00	—	—
RD208	—	—	—	175.00	RD306	—	125.00	—	20.00
RD209	.20	.15	—	.15	RD307	—	50.00	20.00	14.00
RD210	.25	.15	.15	.15	RD308	—	200.00	75.00	50.00
RD211	—	—	.15	.15	RD309	—	80.00	—	—
RD212	.35	.15	—	.15	RD311	—	—	—	275.00
RD213	.50	.15	—	.15	RD312	—	—	25.00	—
RD214	1.25	.20	—	.15	RD313	.35	.30	—	.15
RD215	1.10	—	—	.15	RD314	.35	.30	—	.15
RD216	—	—	—	.15	RD315	.35	.30	—	.15
RD217	2.50	.20	.15	.15	RD316	.40	.20	—	.15
RD218	5.00	—	—	—	RD317	1.50	.30	—	.15
RD219	4.50	.35	.15	.15	RD318	1.75	.40	—	.15
RD220	—	—	—	.15	RD319	3.00	.50	—	.15
RD222	11.00	4.00	—	.85	RD320	3.50	—	—	.15
RD223	—	.75	—	.20	RD321	5.50	.30	—	.15
RD224	35.00	—	—	—	RD322	6.00	—	—	—
RD225	—	30.00	—	—	RD323	6.00	.40	—	.15
RD227	—	30.00	—	9.00	RD324	11.00	.60	—	.15
RD228	—	75.00	—	11.00	RD325	17.50	3.50	—	.60
RD229	—	30.00	—	10.00	RD326	25.00	7.50	—	—
RD230	—	150.00	—	75.00	RD327	22.50	1.50	—	—
RD231	—	125.00	—	75.00	RD328	55.00	5.00	—	—
RD236	—	.35	—	—	RD329	—	—	—	5.00
RD238	.35	.25	—	.15	RD330	—	40.00	—	—
RD239	—	—	—	.15	RD331	—	65.00	—	—
RD240	.90	—	—	.15	RD332	—	100.00	—	35.00
RD241	1.10	.35	—	.15	RD333	—	35.00	—	10.00
RD242	1.75	.60	—	.20	RD333a	1500.00	—	—	—
RD243	2.50	.20	—	.15	RD334	—	150.00	—	75.00
RD245	4.50	.35	—	.15	RD335	—	75.00	27.50	22.50
RD246	7.50	.60	—	.15	RD338	—	—	50.00	—
RD249	15.00	1.25	—	—	RD339	.75	.30	—	—
RD250	—	4.50	—	1.25	RD340	.75	.30	—	.15
RD254	—	—	30.00	27.50	RD341	.80	.35	—	.15
RD255	—	25.00	—	10.00	RD342	.80	.30	—	.15
RD256	—	—	100.00	75.00	RD343	1.00	.30	—	.15
RD257	—	—	45.00	25.00	RD344	2.75	.75	—	.15
RD260	—	—	50.00	—	RD345	3.00	.75	—	.15
RD261	.20	.20	—	—	RD347	5.50	.75	—	.15
RD262	.20	.20	—	.15	RD348	9.00	—	—	—
RD263	.30	.25	—	.15	RD349	11.50	—	—	.15
RD264	.25	.25	—	.15	RD350	—	—	—	.15
RD265	.30	.25	—	.15	RD351	21.00	—	—	—
RD266	1.10	.35	—	.15	RD353	32.50	—	—	—
RD267	1.10	.30	—	.15	RD354	60.00	—	—	—
RD268	1.50	.60	—	.20	RD359	—	45.00	—	—
RD269	3.00	.20	—	.15	RD361	—	70.00	—	—
RD270	8.50	—	—	—	RD364	—	—	50.00	—
RD271	5.00	.30	.15	.15	RD365	25.00	12.00	—	—
RD272	8.50	.50	—	.15	RD366	17.50	8.50	—	—
RD274	—	9.00	—	—	RD367	325.00	—	—	—
RD275	17.50	2.00	—	—	RD368	450.00	—	—	—
RD278	—	35.00	—	—	RD369	45.00	—	—	4.50
RD281	—	15.00	6.00	5.00					