



# The American Revenuer

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A group of newly discovered proofs of Argentinian Impuesto Sanitario proofs is examined. More, inside, page 112.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MAY 1994

Volume 48, Number 5  
Whole Number 465

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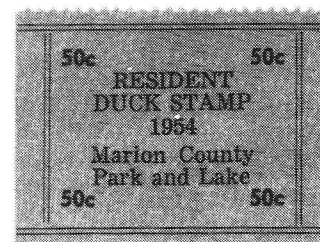
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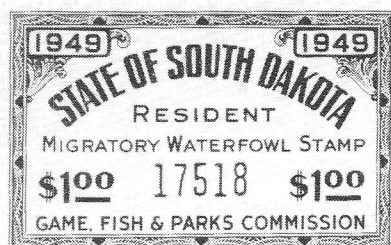


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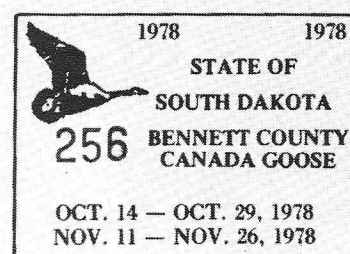
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# President's Letter

There are times when we revenue stamp collectors are the target of some "ribbing" from the postage stamp side of the hobby. A good number (I suspect most) of us started in philately by collecting postage stamps, but later decided that revenues offered a lot of fun and challenge. Some of us even continue to collect a few of those pieces of paper that *merely* show evidence the fees have been paid for transporting a message! After all, the face values of most postage stamps are a mere pittance along side the \$500 Persian Rug or the \$50,000 distilled spirits excise tax stamp. The \$50,000 distilled spirits tax stamp is 500 times the face value of the largest denomination (the \$100 newspaper and periodical stamp) used to pay postage fees. [And \$50,000 is a mere fraction of the £1,000,000 embossed revenue currently in use in the United Kingdom...Editor] The past two presidents of the American Philatelic Society are best known as postage stamp collectors, but one of them has an outstanding collection of Haitian revenues and the other wowed me recently with Irish and Egyptian (to name just two countries) revenues.

I have had a lot of fun in the last two years making presentations to a number of local clubs on the subject "What are Revenues?" I have deliberately omitted the word "stamps" from the title, because some of what I show do not resemble the stamps that most of the audience collects. The talk has evolved quite a bit and is now illustrated primarily with revenues not listed in Scott's *Specialized*

*Catalogue of United States Stamps*. I showed the Recreational Vehicle Fee (RVF) stamps recently and got a "Are those things collectible?" response. I think the individual was planning to remove the old RVF stamps from his boat. Several weeks later another collector who heard my presentation reported to me that he had used some of the information on customs stamps to amaze a current U.S. Customs employee.

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**This is a rather long way of saying that other members of the hobby of philately are indeed interested in what we collect.**

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The employee asked the individual, "How do you know about all these things?" This is a rather long way of saying that other members of the hobby of philately are indeed interested in what we collect.

If any of your friends ask you what you collect, you may not wish to give a full fledged presentation on revenues, but there is now a wonderful introductory book on revenues, written by long time ARA member Bill Castenholz, entitled simply *An Introduction to Revenue Stamps*. It reads quickly and easily and conveys much of the excitement of the field of U.S. Revenues. At only \$6.50 you can afford to buy several copies to present to some of those

*(President's Letter—continued on page 111)*

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# The collector's certificate of tax-payment of distilled spirits for shipment in tank cars

by Scott Troutman, ARA

To begin this discussion, I need to ask the question, "what is a revenue stamp?" To me it is a piece of paper (or other material) with a printed indicia that indicates that a tax has been paid on the item in question. With documentary type taxes affecting legal documents, the stamps are usually put on the legal document. In the case of proprietary stamps, the stamps went directly on the packaging for the matches or medicines being sold.

Liquor taxes of course have long had stamps associated with them. The most frequently seen are the liquor strips that go across the tops of liquor bottles.

But suppose you were not bottling your liquor before you shipped it. Suppose you were sending a whole tank car full of it somewhere for additional processing. It turns out that beginning on June 1, 1937, the Internal Revenue Service had a big stamp for marking whole tank cars. It is called Form 1595, "Collector's Certificate of Tax-Payment of Distilled Spirits for Shipment in Tank Cars."

Use of the stamp was detailed in a ruling by Commissioner of Internal Revenue Guy T. Helverling as approved April 12, 1937. It modified the collection procedures for the Liquor Tax Administration Act (1934) to provide for the Form 1595 stamp. To get the stamp, "the vendor shall obtain the certificate of tax-payment by filing with the collector of Internal Revenue in the district in which the vendor is located, Form 1594, 'Application for Collector's Certificate of Tax-Payment of Distilled Spirits for Shipment in Tank Cars,' accompanied by a remittance in the form of cash, certified check, or post office money order, and a report of the gauge of the contents of the car as prescribed by regulations."

The Form 1595, "is not negotiable and shall not be used on any tank car other than the one described in the certificate of tax-pay-

ment."

I recently acquired a used Form 1595 from a stamp dealer in Kansas. It apparently had been both tacked and shellacked somewhere on the tank car. The printed portion is seven by 9 and one-eighth inches (181 x 255 mm). The stamp is money green with an inch wide engraved frame of detailed rose engine work. At each corner are leafy details. In the lower half of the interior printed as a light background is an oil lantern is shown projecting beams of light. In the upper half is a large seal of the Treasury Department. A certificate serial number appears in the frame at top in orange and again inside the frame at top right. The other printing inside the frame is in black.

There is quite a bit of information to be filled in by the collector. The amount of tax paid, in this case \$137,525.10, the tank car number, the contents, number of proof gallons (15,280.9), the gaugers number and the date (July 23, 1945). The vendor's and the vendee's name and address both had to be shown. In this case it was a load of ethyl alcohol going from Midwest Solvents Company in Atchison, Kansas, to Calvert Distilling Company in Maryland. Then there are places for the Internal Revenue agent to sign, date and indicate which district he was in.

The form is perforated (perforation 14) on the left side, indicating that these may have come in booklets. In small letters at the bottom are the words "Bureau of Engraving and Printing." This is not surprising as the engraving work overall is outstanding.

Given that these stamps were used in an outdoor environment, and roughly treated, it is little wonder that they are an apparently rarely seen item. I have not been able to determine if they are still used. It is ironic that the biggest revenue stamp in the U.S. has produced has been seen by almost no one.

15802

FORM 1595  
TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
MAY, 1937.

Certificate  
Serial Number 15802

**COLLECTOR'S CERTIFICATE OF TAX PAYMENT  
OF DISTILLED SPIRITS FOR SHIPMENT  
BY TANK CAR**

*I hereby certify that Federal excise tax in the amount of  
\$137,528.10 has been paid to me this day to cover the tax due  
on distilled spirits to be shipped by tank car, as follows:*

TANK CAR: CYCX 9016 (Owner and Car Number)

CONTENTS: Ethyl Alcohol (Kind) 15,280.9 (Number of Paved Gallons)

REPORT OF GAUGE: 1440 (Number of Paved) July 23, 1945 (Date)

VENDOR: Midwest Solvents Company (Name)  
1300 Main Street (Street and Number)  
Atchison (City) Kansas (State)

VENDEE: Calvert Distilling Company (Name)  
Relay (City) Maryland (State)

Contents of tank car verified and  
certificate attached  
7/23/45  
(Standard Receiver)  
Supervisory District No. (Number)

Lepin R. Bradrick  
(Inspector of Internal Revenue)  
only District of  
Kansas  
July 23, 1945

UNITED STATES  
INTERNAL REVENUE  
DEPARTMENT OF THE TREASURY



# Form 1595:

## Collector's certificate of tax-payment of distilled spirits for shipment in tank cars

by Ronald Leshner

According to the records of the Bureau of Engraving and Printing five plates were used to print 90,968 tank car stamps:

Master Plate  
Number

136455  
136691  
136692

Certified

May 20, 1937  
June 24, 1937  
June 25, 1937

Sheets

10,283\*  
31,742  
31,743

Photocopy of an unused example of a Form 1595. There is a vertical row of perforations between the left stub and the stamp (these can be seen in the illustration accompanying Troutman's article on the previous page.

Certificate  
Serial Number 35195

**COLLECTOR'S CERTIFICATE  
OF TAX-PAYMENT  
OF DISTILLED SPIRITS  
FOR SHIPMENT  
IN TANK CARS**

*Issued by the Collector of  
Internal Revenue for the  
District of \_\_\_\_\_  
Number of Proof Gallons \_\_\_\_\_  
Rate of Tax, \$ \_\_\_\_\_  
Total Tax, \$ \_\_\_\_\_*

VENDOR: \_\_\_\_\_  
(Name)  
(Street and Number)  
(City) (State)

VENDEE: \_\_\_\_\_  
(Name)  
(Street and Number)  
(City) (State)

Certificate  
Serial Number 35195

FORM 1595  
TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
MAY, 1937

Certificate  
Serial Number 35195

**COLLECTOR'S CERTIFICATE OF TAX-PAYMENT  
OF DISTILLED SPIRITS FOR SHIPMENT  
IN TANK CARS**

*I hereby certify that internal revenue tax in the amount of  
\$ \_\_\_\_\_ has been paid to me this day to cover the tax due  
on distilled spirits to be shipped by tank car, as follows:*

TANK CAR: \_\_\_\_\_ (Owner and Car Number)  
CONTENTS: \_\_\_\_\_ (Kind) (Number of Proof Gallons)  
REPORT OF GAUGE: \_\_\_\_\_ (Number of Proof Gallons) (Date)  
VENDOR: \_\_\_\_\_ (Name)  
(Street and Number)  
(City) (State)  
VENDEE: \_\_\_\_\_ (Name)  
(Street and Number)  
(City) (State)

*Contents of tank car verified, and  
certificate attached*

(Signature of Internal Revenue) District of \_\_\_\_\_  
(Stamping) (Seal)  
Supervisory District No. \_\_\_\_\_, 19\_\_\_\_

UNITED STATES  
INTERNAL REVENUE

161744	August 29, 1950	11,271
161745	August 29, 1950	<u>11,271</u>
Total Printed		90,968

\*Serial number added to this plate  
June 15, 1937.

The first 5,342 sheets were printed without serial numbers.

All five plates were canceled June 29, 1959.

The following numbers of tank car stamps were issued by the Bureau of Internal Revenue for fiscal years 1937 through 1953:

Fiscal Year	Number Issued
1937	1,750
1938	2,100
1939	1,800
1940	2,250
1941	3,000
1942	1,950

1943	450
1944	300
1945	1,950
1946	5,850
1947	7,850
1948	2,800
1949	5,200
1950	4,700
1951	14,950
1952	7,200
1953	<u>4,400</u>
Total	69,500

In addition to the example reported by Scott Troutman, I have recorded one other used example, serial number 51603, used January 24, 1951 by Joseph E. Seagram & Sons, Inc. for 17,170.8 gallons delivered by pipe line and paying \$154,537.20 in tax. A mint copy with serial number 35195, and two specimens, serial numbers 6944 and 87750 are also known in collectors' hands.

## President's Letter

*continued from page 107*

hard core "ribbers" we all face from time to time. Who knows, perhaps you'll even interest them in collecting the revenues of their favorite country.

The cleaning out of my previous residence and its subsequent sale plus income tax season (revenues, again!) have prevented me from

forwarding to the board the recommendation of the individual to head the U.S. Sales Circuit. I had written last month that I expected to make the announcement of that appointment. Pending board approval, the appointment should be announced next month.

Ronald E. Leshner, Sr.

## Collector's and Exhibitor's Forum

*Cal-Rev met May 1*

Cal-Rev, the northern California chapter of the ARA, met on May 1 in San Francisco at WESTPEX with 27 in attendance. After opening introductions, ARA Vice President Eric Jackson spoke briefly on the state of the ARA.

The program portion of the meeting was opened with David Torre who spoke on the South Dakota wetland and waterfowl issues and the Pittman-Robertson Fund. Brian Clague followed with a presentation about plate markings on match and medicine stamps, which was illustrated with slides. Member Joe Ross spoke briefly about the catalog he recently published *The Revenue Stamps of El Salvador*. He thanked Gar Lohman, whose collection was an important contribution to the catalog and other con-

tributors.

At the conclusion of the presentations door prizes were awarded. We want to thank Eric Jackson, Roger and Bonnie Riga, Michael Jaffe and Robert Freeman for their kindness and generosity in donating the door prizes. Our appreciation is also extended to the speakers for making our meeting more fun and exciting.

The next meeting will be at the Holiday Inn, 1500 Van Ness Ave., San Francisco, on Saturday, July 16 at 1 p.m. which will be at the Rosen show. Noted philatelist Steve Hasagawa will headline the program with a presentation on Japanese fiscals. It will certainly be worth your while to drop in and join  
(C&E Forum—continued on page 115)

# Impuesto Sanitario (Ley 4039)

by G. C. Akerman, ARA, FRPS,L

## Introduction

A listing of these fascinating and often beautiful stamps was presented in *The American Revenuer* 1984 April; 38:68-76.

A set of colored plate proofs of the 1902 engraved issue recently came to light in the possession of the family of an ex-employee of the South American Bank Note Company. They include the 5c upright basic stamp, the miniature sheets/booklet pane type with attached *talons* and, of greatest interest, the private dies. The latter were in blocks of four with each type neatly bundled using little paper bands sealed with sealing wax.

The issued stamps were for the most part printed in dark blue on dark green or red surface-tinted paper and are difficult to illustrate. The proofs are on white surfaced card and permit clear illustration for the first time. It is believed that these are the first proofs of this issue to come onto the market bar a die proof of the frame (which is in dark blue).

## The basic stamps

Figures 1 and 2 show this die proof and a plate proof of the issued stamp. These stamps were produced in sheets of unknown size, but a horizontal strip of eleven suggests that the sheets might have had sixty (five rows of twelve) or 100 (five rows of twenty) impressions.

The stamps were also issued in miniature sheets or, possibly, booklets, each headed by an ornamental label inscribed TALON DE (n) ESTAMPILLAS, where (n) is 3, 12, 25 or 50. The printer's name appear, in Spanish, immediately below the talon. Figure 3 shows the smallest of these, the others are similar. With the possible exception of the 50-set sheet it is clear from differences between the color

proofs that several talon blocks were assembled to create the printing plate. In the listing each varieties entry describes one complete proof sheet.

Many of the proofs show plate varieties, principally guide marks used to assist the platemaker to position the impressions of the transfer roller:

- guide dots, usually at one or more corner or near the center of one side of the impression
- vertical guide lines near or intersecting the left or right edge of the impression
- horizontal guide lines near or intersecting the top or bottom edge of the impression

In some cases an individual stamp shows combinations of marks which are, of course, constant for the life of the impression—though, being usually faint, they can tend to wear away.

A few other noteworthy constant varieties are noted in the listing. Many of the proofs also show small marginal blurs and scratches presumably caused by careless cleaning.

The proofs appear to have been taken at different stages in the lives of the plates since in some cases (e.g. the vertical scratch through three stamps of a 25-set sheet) two proofs show the same marks but in different states. This suggests that these proofs were pulled to enable the printers to check the condition of the plates—using whatever ink happened to be in the machine at the time—rather than as color trials before the plates were put to press.

## 1902—Basic Stamp

### Die proof of frame

dark blue

### Plate proofs

Gray black, rose red, orange yellow, indigo, brown purple, myrtle green, deep gray green

### Talon de 3 (see illustration 3)

#### Proofs

indigo\*, brown purple, deep gray green, blackish olive



Figure 1.  
Basic die proof  
without  
vignette.

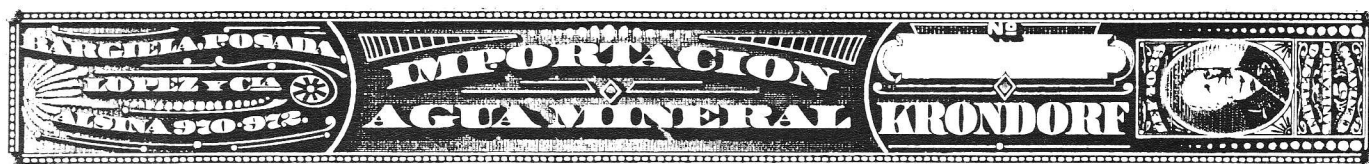


Figure 2.  
Basic die  
proof.

Figure 3.  
"Talon de  
3" for booklet  
pane of three  
stamps.







#### Varieties

- faint horizontal guide line above talon
- doubling of right hand end of upper frame of talon
- vertical guide line near right hand frame of stamp three

#### Talon de 12 (four rows of three stamps)

##### Proofs

indigo\*, rose red, deep gray green, olive green

##### Varieties

- pronounced doubling of right hand end of upper frame and top right corner ornament of talon; guide dot at SW corner of talon with vertical guide line to left of talon and also in left of stamps 7 and 10
- strong guide dots on lower frame near SW corner of stamps 1 - 12 (only on blue proof)
- minute guide dots near SW corners of most stamps (other proofs)

#### Talon de 25 (five rows of five stamps)

##### Proofs

indigo\*, yellow orange, deep blue green, brown

##### Varieties

- guide dots at lower corners of talon, vertical guide lines both sides of talon
- guide dots at one or both lower corners of many stamps
- guide dots at one or both upper corners of many stamps
- horizontal guide line below stamps 1, 6, 13, 17, 21
- near vertical scratch through stamps 3, 8, 13 and intervening margins
- horizontal guide line under stamps 2, 9, 10, 14, 15, 18, 19

#### Talon de 50 (ten rows of five)

##### Proofs

indigo, yellow orange, deep blue green, brown

##### Varieties

- small guide dots between frames at SW corner of many stamps

\*the three indigo proofs marked "\*" are on coated paper, the rest on coated card.



Figure 4.



Figure 5.



Figure 7.



Figure 8.

Figure 6.

### The Private Dies

In each case the descriptions assume that the main text of the private label is horizontal (i.e. the duty stamp is sometimes on its side); dimension exclude printer's imprint.

#### A. With Control Number Panel

##### Bernet & Falco

Figure 4. 13 x 44 mm: indian red, deep blue green, deep olive, bistre brown

##### Varieties

- guide dots above "B"ernet; trace of doubling of lower frame at SE corner of private label (apparently these are constant on all stamps)

##### Jabon Reuter

Figure 5. 13 x 64 mm: rose red, indigo, deep blue green, emerald, brown purple

##### Note

the printer's name appears in small faint type below the stamp

##### Varieties

- re-entry—faint doubling of entire design

##### Krondorf

Figure 6. 181 x 21 mm: indigo, deep blue green, emerald, brown purple, bistre brown

##### Note

the printer's name centered below



Figure 9.



Figure 10.



Figure 11.



Figure 13.



Figure 14.

#### AGUA MINERAL

##### Varieties

- guide dot to left of NE corner and above middle of upper frame (most stamps)
- crossed guide lines meeting between "Banco" and "Buenos"
- imprint doubled

#### B. Without Control Number Panel

##### Birresborn, Rothes & Kern

Figure 7. 18 x 31 mm: rose red, indigo, olive green, brown

##### Note

imprint in minute letters below duty stamp

##### Varieties

- guide dots in vertical gutter between imprints; sometimes joined by faint vertical or horizontal guide line

##### Emulsion de Angier

Figure 8. 13 x 47 mm: indian red, indigo, olive green, brown

##### Note

imprint up left of stamp

##### Varieties

- guide dots near SW corner (most stamps)

##### Esp. Ruxel

Figure 9. 13 x 64 mm: indian red (2 shades), orange brown, emerald, deep dull purple

##### Note

imprint along base of stamp

##### Varieties

- occasional guide dot at NW corner (the SW corner of duty stamp)

##### Feeney & Co.

not represented in this set of proofs

##### Ozotonic

Figure 10. 39 x 31 mm: deep rose red, light orange brown, deep blue, olive green

##### Note

imprint along base of stamp

##### Varieties

- noticeable doubling of top left third of combined stamp

##### Felipe Artigas Jabon Curativo

Figure 11. 42 x 25 mm: orange yellow, light orange brown, brown, indigo, deep yellow green, deep green

##### Varieties

- faint guide dots at all four corners

##### Fermiere de Vichy Etai

Figure 12. 13 x 60 mm: rose red, carmine, indigo, deep brown

##### Note

imprint along left of stamp

##### Varieties

- guide dots outside SW corner

##### M Figallo (Garfield)

Figure 13. 28 x 30 mm: deep rose red, orange yellow, olive green, deep blue green, indigo, deep dull purple

##### Varieties

- guide dots outside SW corner of duty stamp
- vertical guide lines (?) in upper half of white left hand frame line of duty stamp; vertical guide line outside junction of oval and left hand frame

##### Franz Fritzsche (Chinosol)

not represented in this set of proofs

##### José Perreti (Aperitif)

not represented in this set of proofs

##### Kristaly

Figure 14. 39 x 30 mm: indigo, slate green, deep olive gray

##### Note

imprint centered below

##### Varieties

- guide dots in fours centered above upper frame also in pairs above (Ameri)can(a), the latter with faint horizontal guide lines (possibly one set used in making the combined die and the other for plate-making)

Figure 12.



Figure 15.

**Krondorf (Mineral Water)**

not represented in this set of proofs

**Lanman & Kemp**

Figure 15. 13 x 46 mm: indian red, deep dull green, indigo, deep dull purple, brown

**Note**

imprint below

**Varieties**

- guide dots outside SW corner

**D Monaco (Iberbiotina Malesi)**

Figure 16. 31 x 46 mm: indian red, deep dull orange, olive green, deep yellow green, indigo, brown

**Note**

imprint alongside left hand frame

**Varieties**

- slight doubling of top half of right hand frame and right hand end of duty stamp including portrait head and inter-panneau shading
- guide dots to left of center of imprint

**Roths & Kern (Eye Drops)**

not represented in this set of proofs

**San Pellegrino**

Figure 17. 13 x 60 mm: deep dull orange, indigo, deep dull purple, sepia

**Varieties**

- guide dots on base line near SW corner



Figure 16.



Figure 17.



Figure 18.



Figure 19.

**Dr. Williams (Pink Pills for Pale People)**

Figure 18. 13 x 47 mm: rose red, deep dull orange, deep dull green, indigo, deep dull purple

**Varieties**

- guide dots in lower frame near SW corner

**Frau Wasser (Agua Purgante)**

Figure 19. 13 x 60 mm: deep dull orange, emerald, deep gray green, indigo

**Note**

previously unrecorded—prepared but not issued (?); imprint along left margin

## Collector's and Exhibitor's Forum

*continued from page 111*

us. More information on Cal-Rev and its meetings can be obtained from J. Lurie at Box

5593, Concord, CA 94524 or phone 510-682-3020.

## USPCS honors Barbara Mueller and Michael Mahler

The U.S. Philatelic Classics Society has announced the recipients of the organization's annual awards. The presentations were made at the Society's Awards Dinner, held April 29, during the annual convention in Boxborough, Massachusetts.

From its inception the Society's central aim has been to further knowledge and understanding of U.S. postage stamps and postal history of the classic period. A corollary aim has been the dissemination of such information to collectors and the philatelic community at large. Its awards recognize these activities, and this year's recipients once again include some of the most dedicated

research philatelists of our time. Two of this year's award recipients are also ARA members.

**Barbara R. Mueller** has become a signator to the Classics Society Scroll of Distinguished Philatelists. She has been a major influence on United States philately. Author of five philatelic books, including *U.S. Postage Stamps, How to Collect, Understand and Enjoy Them*, plus numerous articles, she has also served as editor of the *Essay Proof Journal* for 30 years, as well as editor of *The United States Specialist*, *The Philatelic Communicator*, and seven *American Philatelic Congress Books*.

(C&E Forum—continued on page 127)



## A.R.A. AUCTION NO. 49: Closing Date August 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. 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. 49

**Closing Date: AUGUST 1, 1994**

**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**

# A.R.A. AUCTION NO. 49: Closing Date August 1, 1994

## United States

### First Issue Revenues

(Manuscript cancels unless noted.)

- 1 R3c/69d. Lot of 22 diff, all selected for centering & condition; includes handstamps & uncanceled, VF. .... CV \$43.80 ..... Est \$45.00
- 2 R6//84 Lot of six with added perforations, R6, 15(2), 24, 34, 84. .... OPEN
- 2A R4a Used, close at top, in at right, fine. .... CV \$400.00
- 3 R32a Wide margins, 1863 mss cancel, fresh, VF ..... CV \$40.00
- 4 R51c Fine, used. .... CV \$35.00
- 5 R53c 2 copies, each w/diff Scott listed DT in "Forty Cents" label, 1 sound, other w/perf repair @ top. CV \$60.00
- 5A R66a Used block of 4, F/VF appearance, margins well clear to wide, tiny scissors cut into bottom of left stamp, crease across bottom stamps which does not break paper, fresh and clean. .... CV \$250.00



Lot 10

Lot 11



- 6 R76c Used, Fine. .... CV \$27.50
- 7 R77c Used, just Fine. .... CV \$45.00
- 8 R93c 2 copies, each w/diff portion of plate imprint in bottom margin, VG. .... CV \$40.00
- 9 R94c \$10.00 Conveyance, used, mss cancel, VF, a beauty! .... CV \$50.00
- 10 R101a F-VF, mss cancel, 4 clear margins, minor thin & pin hole. .... CV \$150.00

### Proofs/Trial Colors

- 11 R1P3 1¢ Express, proof on India, block of 4, Fine. Not listed in Scott's as a block. .... Est CV \$275/300
- 12 R25P4 5¢ Express, proof on card, block of 4, bright & fresh, VF. .... CV \$130.00
- 13 R33P4 10¢ Certificate, proof on card, block of 4, VF. .... CV \$130.00
- 14 R58P3 50¢ Life Insurance, proof on India, VF. .... CV \$60.00
- 15 R68TC \$1.00 Foreign Exchange, carmine trial color on India, F-VF. .... CV \$60.00

### Multiples

- 16 R1//89 Collection of multiples, 33 items all w/mss cancels. Includes: 14 pairs, 8 strips of 3 or more, 11 blocks, Avg-Fine. .... CV \$94.50 Est \$75.00
- 17 R1a 1¢ Express, imperf vert. pair, very lt horiz crease between stamps, VF. .... CV \$120.00
- 18 R5//115 Remainder lot of 22 stamps, includes color changlings, dry print, R26 w/double transfer in "FI", R5 w/fingerprint, R105, R109 blocks of 4. Interesting lot. .... OPEN
- 19 R8c Pair, 1863 mss & embossed cancels, centr'd to Lt, Avg. .... CV \$125.00
- 20 R9a Horiz. strip of 8, deep color, plate pos 142/149, neat 2/8/64 mss cancels, ea w/diff initials, VF, wonderful strip. .... Est \$125.00
- 21 R16 3¢ Foreign Exchange, used block of 6, Fine. .... CV \$50.75
- 22 R24 5¢ Certificate, block of 10 (2x5), appears unused, no gum, F-VF. .... CV \$1.45
- 23 R36b, 42a Vert strip of 3, VF appearance, tiny tear & creases; R42a horiz. pr, Fine. .... CV \$63.00

Lots 12 & 13

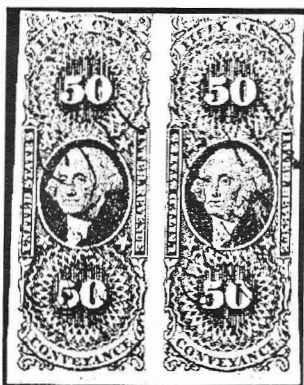


Lot 19

Lot 20



Lot 26



- 24 R40a Horiz. strip of 3, 3 large margins, clear @ Lt, sound & clean, F-VF, neat mss cancel. .... CV \$125.00  
 25 R51a Horiz. pair, mss cancel, internal tear effects both stamps, close at Top & Bottom. .... CV \$350.00  
 26 R54a Horiz pair, sound, VF. .... CV \$50.00

### Cancellations

- 27 R1//84 Collection of First Issue handstamp cancels, 42 singles, 3 pairs and 3 blocks, some excellent strikes! Includes: blocks of R26, 27, 68, pairs of R1, 27, 70, singles of 5(2), 6(2), 15(6), 27, 40, 44(3), 46, 46a, 46b, 48(5), 53, 54, 60(2), 63b, 68(4), 69, 84(2). .... Est \$100.00+

### Revenues on documents

- 28 R3 5 copies on articles of agreement Feb. 22, 1865. .... Est \$35.00  
 29 R4 Pair used on Van Wert, OH bank check, April 28, 1864. CV \$20.00 .... Est \$10.00  
 30 R15 Used on Merchants' Bank of Baltimore check, May 18, 1868, allegory vignette, Fine. .... OPEN  
 31 R15 Bank of California, Gold Hill, NV, Nov. 28, 1868, w/ Nevada 5c no. D18. .... Est \$35.00  
 32 R15 Hagerstown Bank, Oct. 24, 1866, tissue thin paper, nice engraving. .... OPEN  
 33 R18 Promissory Note w/5 copies, 1 pair, Nov. 13, 1866, mss cancel. .... Est \$20.00  
 34 R23, 24, 27 First National Bank, Canton, OH, five checks, circa 1869, 3/w farming scene, 2/w bank bldg., all handstamp cancels. .... Est \$25.00  
 35 R24 Bank of California, Gold Hill, NV, May 14, 1870, w/ Nevada 2c no. D17. .... Est \$35.00  
 36 R24 Philadelphia & Reading Railroad Co., title searches, 12 copies of R24 few with handstamp cancels. .... Est \$25.00  
 37 R44a Western Pennsylvania Rail Road Co, certificate for 55 shares of stock, R44a has 4 nice margins and mss cancel, Sep. 7, 1863. .... Est \$30.00  
 38 R58, R82 Used on Warrant Deed, March 26, 1869, Avg-Fine. .... Est \$15.00  
 39 R152 Miners and Merchants Bank, Lake City, CO, Nov. 2, 1877. .... Est \$10.00

### Second Issue Revenues

- 40 R104 Block of 4, OG, centr'd to Rt, crease through LR stamp, Fine. .... CV \$20.00  
 41 R112 Block of 4, unused, no gum, flawless, exceptional block! .... CV \$7.50  
 42 R115 Used block of 4, mss cancels, centr'd. to Rt, Fine. .... CV \$6.50

- 43 R121P3 \$1.60 Second Issue proof on India, VF. .... CV \$55.00

### Third Issue Revenues

- 44 R134P4 1c Third Issue, claret & black, block of 9 (3x3), VF. .... CV \$145.00++  
 45 R155 Plate No. strips of 3; #509, full set of 4; #552, top position; OG, VF, couple NH, bal w/trace of hinging. .... CV \$42.50

### Documentaries

- 46 R168a Vertical strip of 3, OG, VF. .... CV \$20.00+  
 47 R668//674 2 Joint Tenancy Grant Deeds, 3 stamps on one, 2 on latter. CV \$21.25 .... OPEN  
 47A R306 Fine, used, very light cut cancel. .... \$10.00

### Proprietaries

- 48 RB1a Printed Nathan Fenn's Matches cancel, Fine. .... Est \$20.00  
 49 RB1a Block of 4, unused, low vignette, Fine. .... CV \$20.00  
 50 RB3a Lanman & Kemp, OCT 3, 1873 SON provisional cancel, Fine. .... Est \$10.00  
 51 RB12b Block of 6, OG, vert line proves BEP printing, Fine. CV \$10.00  
 52 RB21 Emerson Drug Co., Joyce type 6 printed cancels, 22 all diff mostly early 1900 months, a few small faults. Est \$35/40  
 53 RB25 John Wyeth & Bro., printed cancels, 36 diff, Joyce type 9, few minor faults as usual, overall above normal. .... Est \$55/65  
 54 RB38 2 1/2c block of 4, OG, NH, VF. .... CV \$22.50  
 55 RB65 V.C.F. (Vernie C. Fratcher), red printed cancel, 2 blocks of 4, 1919 & 1920, OG, VF. .... Est \$25.00  
 56 RB68 Printed purple "No. 213/Nov, 12, '21" cancel. This is a Narcotic Registration No., SE at Top, OG, Fine. .... Est \$7.50

### Stock Transfer



Lot 57

- 57 RD260 \$10,000 Series 1947, cut cancel, Fine. ... CV \$50.00  
 58 RD285 \$5,000 Series 1948, perfs cut at Bot, SE @ T & Lt, Avg. .... CV \$175.00

### Wines

- 59 RE44 Series of 1916 36c, centr'd to Lt, Fine. .... CV \$20.00  
 60 RE51 Series 1916 \$1.60, Fine. .... CV \$15.00  
 61 RE104 Series 1934, \$1.00, Fine. .... CV \$11.00  
 62 RE105 Series 1934, \$1.50, small wrinkles, Fine. CV \$15.00  
 63 RE126 Series 1941, 14 cents, scarce value, VF. CV \$25.00  
 64 RE159 Series of 1941, \$5.00, used, VF. .... CV \$10.00  
 65 RE164 Series of 1941, \$100.00, used, staple holes, Avg. .... CV \$30.00



- 66 RE165 Series of 1941, \$200.00, no faults!, used, VF. .... CV \$20.00
- 66A RE166 Series of 1941, \$500.00, used, staple holes, soiled, Ave. .... CV \$150.00
- 67 RE178 \$7.00, F-VF, handstamp cancel, usual staple holes. CV \$45.00
- 68 RE186 Series of 1941, 17 cents, just clear at Bottom, Avg. .... CV \$16.00
- 69 RE202 Series of 1941, \$5.76, heavy perf cancel effects UR, VG. .... CV \$125.00



Lot 69

### Playing Cards

- 70 RF13a Black "3-4-1919/U.S.P.C.Co." inverted, Fine. .... CV \$30.00

### Narcotic Tax

- 71 RJA47d Purple, crease, fine appearance. .... CV \$8.00
- 72 RJA50a Thin, VF centering. .... CV \$40.00
- 73 RJA53b Used, VF. .... CV \$10.00
- 74 RJA54d Purple, strip of 3, cent'd close at bottom. .... CV \$21.00+
- 75 RJA55d Purple, F-VF. .... CV \$14.00
- 76 RJA56b SE @ Top, just fine centering. .... CV \$10.00
- 77 RJA57b Used, VF. .... CV \$15.00
- 78 RJA62b Cancelled remainder, NH, VF. .... CV \$25.00
- 79 RJA63b Cancelled remainder, OG, VF. .... CV \$20.00
- 80 RJA65a Unwatermarked, used, small surface scuff,

- Fine. .... CV \$12.50
- 81 RJA66b Unused, OG, VF. .... CV \$15.00
- 82 RJA67a Used, VF centering, creases. .... CV \$15.00
- 83 RJA67b Unwatermarked, used, Fine. .... CV \$10.00
- 84 RJA74a \$1.28 green, huge margins, F+ for this, red printed "Eli Lilly/12-10-54" cancel. .... CV \$25.00
- 85 RJA74b \$1.28 green, big margins, unused, OG, NH, red printed "149834" cancel. .... Est \$15.00

### Revenue Stamped Paper

- 86 Lot 28 used checks, 27 unlisted in Field, one unlisted used. 18 B-G types, 10 X types. . Est \$90.00
- 87 RM115 On handwritten 7 1/4 x 4 1/2 inch certification of inventory, 1/15/99. .... CV \$100.00
- 88 RM128 Handwritten inventory and certification, 7/12/99, 7 3/4 x 4 1/2 inches, sharp impression. .... CV \$40.00
- 89 RM177 Promissory note, Philadelphia, 8/8/99, 3 1/2 x 7 inch printed form, clear strike, some ink erosion @ bottom edge. .... CV \$27.50
- 90 RM279 On handwritten promissory note, 7 3/4 x 4 1/2 inches, 8/31/15, Fine. .... CV \$17.50
- 91 RM281 Handwritten promissory note, 7/26/14, 7 3/4 x 3 inches, Fine. .... CV \$32.50
- 92 RM559 On printed Supervisor's Return for 1 hoghead of rum, 8/8/01, Fine. .... CV \$30.00
- 93 RN-B1 Phelps, Dodge & Co. receipt, June 5, 1867, Fine. .... Est \$5.00
- 94 RN-B1,C1,E1,F14 checks with Downer & Bemis Brewing Co. vignettes (3 diff). All but -C1 without usual heavy toning. Field CV \$60.00 ..... Est \$50.00
- 95 RN-B20 New York Lead Co. check, shortened at Rt. CV \$9.00 ..... OPEN
- 96 RN-B20a . William Topping & Co, printed on both sides, Feb. 18, 1870. .... Est \$6.00
- 97 RN-C1 First National Bank of Helena, MT, Nov. 20, 1871. Castenholtz \$25.00 ..... Est \$25.00
- 98 RN-C2 Check, Chester, PA, 8/2/72, Ward & Baker, cut cancel, unlisted. .... Est \$11.00
- 99 RN-D1 Draft, Baltimore, MD, 6/14/73, Citizens Bank of Petersburg, violet on white, allegorical figure at left. Castenholtz \$12.00 ..... Est \$7.50
- 100 RN-D1 Check, Bank of California, Gold Hill, NV, May 26, 1876. .... Est \$8.00
- 101 RN-D3a Check, Unused, buff, New York, Importer's &



Lot 109



- Traders Nat Bank, blue on white, "GOLD" in gold, fresh. Castenholtz \$10.00 ..... Est \$7.00
- 102 RN-F1 Draft, Columbia, PA 2/19/77, Columbia Nat Bank, cut cancel, steam ship vignette. Castenholtz \$25.00 ..... Est \$10.00
- 103 RN-G1 Check, unused, Nevada Bank of San Francisco, fresh & clean, VF. .... Castenholtz CV \$10.00
- 104 RN-G1 Peoples National Bank, Rock Island, IL, black on blue paper, railroad engine vignette, cut cancel, VF. .... Est \$8.00
- 105 RN-G1 Check, Columbia, TN, 2/14/80, First National Bank, cut cancel. Castenholtz \$10.00 ..... Est \$7.00
- 106 RN-G1 Check, Newton, KS, Harvey County Savings Bank, 8/4/83, cut cancel, nice appearance, unlisted in Castenholtz. .... Est \$7.00
- 107 RN-G1 Check, Las Vegas, New Mexico, First Nat Bank, 2/17/80, cut cancel, unlisted in Castenholtz. Est \$20.00
- 108 RN-G1 Checks (4), 3 London & San Francisco Bank, 1 Manhattan Silver Mining Co, Austin, NV, June 18, 1878. .... Est \$15.00
- 109 RN-G1 Bank of Chemung, Elmira, NY, March 14, 1878, beautiful ABN Co train vignette. Scott CV \$.75 ..... Est \$25.00
- 110 RN-G3 Check, Bridgeport, CT, 7/17/77, First National Bank, "Graphic Co., New York" imprint, cut cancel, minor toning not affecting appearance. Castenholtz \$100.00 ..... Est \$50.00
- 111 RN-G Hanover National Bank, NY, circa 1902 type G facsimile, creases, fine appearance. .... Est \$18.00
- 112 RN-H3 Check, Wrightsville, PA, 5/12/71, First Nat Bank, green on white, cut cancel, harvest scene at left. Castenholtz \$10.00 ..... Est \$7.00
- 113 RN-K4 Check, Phila., PA, Phila. Trust, Safe Deposit & Insurance Co., unused, VF. Castenholtz \$45.00 ..... Est \$29.00
- 114 RN-K6 First National Bank of Helena, MT, Nov. 26, 1875. Est \$15.00
- 115 RN-L5 Check, Columbus, OH, 10/20/76, Hines, Taylor & Co., crease not showing on front, handstamp cancel. Castenholtz \$10.00 ..... Est \$ 7.00
- 116 RN-V6 Printed redemption clause, cut square, unused, VF. .... CV \$70.00
- 117 RN-X4 Unlisted draft, M.E. Smith & Co., Omaha, Neb., punch cancel. .... Est \$8.00
- 118 RN-X5a 1902 Pere Marquette Parlor Car ticket, VF. .... CV \$15.00

- 119 RN-X7 Check, Clifton, SC, Fourth St. Nat. Bank, perf PAID cancel. Castenholtz \$12.00 ..... Est \$5.50
- 120 RN-X7 Check, Phila, PA, 7/2/00, Pennsylvania Railroad, Bank of North America, punched PAID not affecting stamp. Castenholtz \$15.00 ..... Est \$12.00
- 121 RN-X7 Check voucher from Lehigh Valley Railroad Co, 10/5/1900, cut cancel. Castenholtz \$15.00 ... Est \$12.00
- 122 RN-X7 Draft, Clarksburg, W Va, 3/2/00, Lewis C. Lawson, Attorney, Merchants National Bank, view of bank at left, cut cancel. Castenholtz \$15.00 ..... Est \$11.00
- 123 RN-X7 Check, Clarksburg, W Va, Merchants Nat Bank, unused, unlisted. .... Est \$7.00
- 124 RN-X7 Draft, Tyndall, SD, 9/21/1900, Security Bank, handstamp cancel. Castenholtz \$10.00 ..... Est \$7.50
- 125 RN-X7 Comstock Pumping Assoc, Virginia, NV, circa 1901, 4 checks. .... Est \$10.00

### Private Die Proprietary

#### Match Stamps

- 126 RO6c 1¢ Allen & Powers, big stamp cent'd to Lt, almost VF, very minor natural paper wrinkle. CV \$17.50 ..... Est \$22.50
- 127 RO17b/171a Three multiples, RO17b, vert pair & strip of 2-3/4, orig package wrapper rems on back; RO26c, blk 4; RO171a, horiz pr, few light faults, multiples are unusual. .... Est \$45.00
- 128 RO30b Variety w/portions of extra dbl perfs on sides, VG. Normal CV \$70.00
- 129 RO49a Sound & clean, perfs just touch @ Lt. .... CV \$20.00
- 130 RO56a Byam & Carlton wrapper, Feb. 2, 1880, minor wrinkles, small tear, fresh and Fine. .... CV \$4.00
- 131 RO57c Sound & clean, VF example. .... Est \$35.00
- 132 RO73a VG, thins, all 4 comers show strong shifts, not listed in Scott or by Riley. Normal CV \$30.00 ..... OPEN
- 133 RO77a Fine, clean & fresh appearance, light thin. CV \$50.00
- 134 RO83a Fine centering, light surface scuffs. CV \$70.00 ... Est \$30.00

#### Medicine Stamps

- 135 Barclay & Co. medicine facsimile, pictures Barry's Alchemist, block of 4, imperf, black on salmon, ABNCo. specimen ovpt's, punched, VF. .... Est \$10.00
- 136 New York Pharmacal Assoc. facsimile label, design similar to RS187, ABNCo. Specimen ovpt, punched, VF. Est \$25.00
- 137 RS114a John F. Henry, 1¢ black, appears unused, repaired Lt edge, toned, Fine. .... CV \$50.00
- 138 RS117b Herrick's Pills, 1¢ black on silk paper, minor perf

damage at Lt, Fine. .... CV \$30.00  
 139 RS244a6c black U.S. Prop. Medicine Co., thins, damage Rt  
 margin and U Lt corner, very scarce! ..... CV \$750.00

## USIR Tax Paid

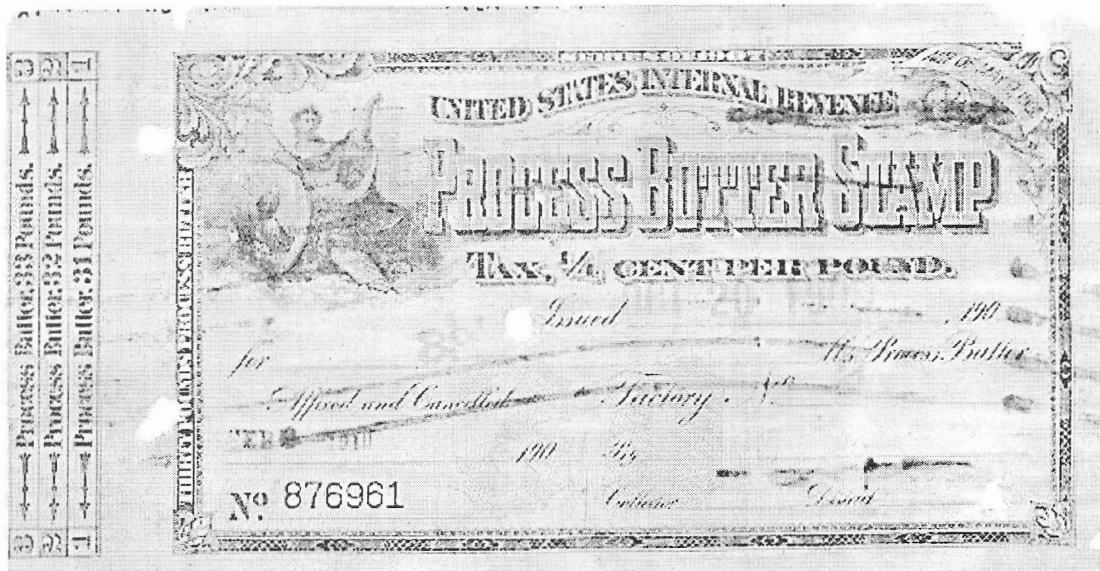
### Springer Catalog Numbers & Values

140 REA Lot of 16 diff Beer stamps, 1875-1947, Defective to  
 Fine. CV \$100.00 ..... OPEN  
 141 TC123C100 Cigars, full pane of 5 including wide top margin  
 w/plate initials, not creased; TG286a, vert strip of 4  
 w/margin @ Bt; both unused VF. .... Est \$20/25  
 142 TF Lot of 5 diff tobacco stamps, 1910 Series 116,  
 Avg-F. CV \$6.65 ..... OPEN  
 143 TF56 Tobacco Stamp, Series 1871, 20 pounds \$6.40,  
 shortened at left, Avg. .... CV \$17.50  
 144 TF160, 182C Fine appearing remainder of each, small  
 faults. .... Est \$18.00  
 145 TF181C, 221D, 262A ... Somewhat faulty but still presentable  
 examples. .... CV \$52.50  
 Est \$25.00  
 146 TF209A, 209C, 210A Former cut to shape, small faults  
 on others, nice appearing group.  
 CV \$17.50 ..... Est \$15.00  
 147 TF211C, 212A Large & VF appearing example of each,  
 carefully repaired tears. .... Est \$20.00  
 148 TF221D, 222D Former w/very lt repairs, F-VF, latter  
 repaired, Fine. CV \$17.50 ..... Est \$12/14  
 149 TG's Tobacco strips, 16 diff, 4-16 oz, includes two 14 oz  
 unlisted imperf, Avg-Fine. .... CV \$10.00+  
 150 TG69A//102A 16 stamps, almost all diff, only a few faults.  
 CV \$40.75 ..... Est \$35.00  
 151 TGvar 4oz unlisted variation of red Series 122 ovp't over  
 black Series 122 ovp't. Closest to type A but 6mm  
 longer & w/serifs, minor faults. .... Est \$25/30

152 TE50, 53 Small faults, Fine. .... CV \$11.00  
 153 TE56 Snuff, Series 1875 1lb, green silk, a beauty.  
 ..... Est \$15/20  
 154 TC's Cigar stamps, 14 diff, 1901 Series 121, includes one  
 unlisted imperf, Avg-Fine. CV \$24.00 ..... OPEN  
 155 TC55 100 Cigars, repaired at Rt end, Avg. .... CV \$12.50  
 156 TC60B 100 Cigars, complete but repaired, Avg. . CV \$20.00  
 157 TCC22 Customs Cigars, Series 1879 25, usual creases,  
 slight toning, tear, presentable. .... CV \$12.00  
 158 Collateral lot, 6 (5 diff brands), carefully flattened  
 cigarette packs, each w/1937 TA204c stamp  
 attached, includes, Lucky Strike "greens" (2),  
 Wings, etc. .... Est \$12/15  
 159 Cigarette collateral, 3 diff unused panes of pack  
 seals, blue, 2 ea 2x22, other 2x14. .... Est \$10/15  
 160 TAC2b Customs Cigarettes 20, used vertical strip of 5, top  
 stamp has tear, close at Rt on two stamps, a scarce  
 multiple. .... CV \$6.25 OPEN  
 161 1874 \$500 Retail Dealer in Leaf Tobacco, 19 issued, 121  
 remainders. .... CV \$45.00  
 162 1875 \$20 Manufacturer of Stills, one still, 71 issued, 269  
 remainders. .... CV \$6.00  
 163 1876 \$50 Peddler 1st Class, 13 issued, 567 remainders.  
 .... CV \$7.00  
 164 1877 \$50 Manufacturer of Stills, 25 issued, 425  
 remainders. .... CV \$6.00  
 165 1880 \$20 One Worm, 109 issued, 201 remainders.  
 .... CV \$9.00  
 166 Special Tax Stamp, Wagering, \$50.00 1952-53,  
 small piece out top Lt affecting frame. 15,710  
 issued. .... Est \$8.00  
 167 6 diff Tax paid, TE192A(2), 271A, 274A, TF1,  
 TAC1b, TG47A (damaged). .... OPEN  
 168 Special Tax Stamps, four \$27.50 Retail Liquor



Lots 133 & 139



Lot 170

- Dealer, Expiring June 30, 1944-47. 1944 stamp margin trimmed, others fine. .... Est \$30.00
- 169 Oleomargarine tax paid, 10 diff uncolored 1915(2) thins, 1926(3), 1931(4), 1935(1), Avg-Fine. Litchfield CV \$17.60 ..... OPEN
- 170 26 Process Butter Stamp, ¼ cent per pound, issued 10/20/09, five nail holes, four under 5mm, three coupons, fine for this. Litchfield CV \$50.00 .... OPEN
- 171 FE5 Oleo Tax, Series 1886, usual tack holes. CV \$17.50
- 172 FE65a, 83, 91, 92 Oleos, VF, only former w/perfins. .... Est \$12.00
- 173 FE73a Oleo, Series 1926, 60, F-VF. .... Est \$12.50
- 174 A remainder lot of USIR tax paid. TG, TA, liquor strips, 2 special tax stamps (remainders), some heavy damage and faults, a few nice stamps. .... Est \$20.00

## Hawaii

- 175 R1,4 5 & 25 cent duty revenues, R1 mint w/HR, R4 dist OG w/HHR. .... CV \$107.50

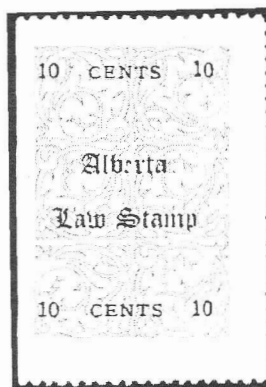
## Foreign Revenues

### India

- 176 Athmallik State Court Fee, Two Rupees, Type 15, punched, Avg. .... Est \$30.00
- 177 Baghat, 1 ana revenue, cancelled on piece, scarce & Fine. K&M #151 CV \$75.00 ..... OPEN
- 178 Baghat, Stamped paper, 11 diff values to 2 Rupees. ... OPEN
- 179 Balwan, Stamped paper, 4 diff values to 10 Rupees. ... OPEN
- 180 Bhore Court Fee, 2 anna, used, minor staple holes, Fine. K&M #102 ..... CV \$50.00
- 181 Bikaner, Stamped paper, 10 diff. .... OPEN
- 182 Bundi, Stamped Paper, 6 diff values to 10 Rupees. .... OPEN
- 183 Dhami, 4 annas revenues, used, Fine. K&M #'s 103, 104 CV \$275.00 ..... OPEN
- 184 Dhenkanal Court Fee stamps, 11 diff, interesting "fish" vignette, most punched, a nice lot. .... Est \$125.00
- 185 Dhrangdhra Court Fee, 10 Rupee, F, used. K&M #184 CV \$20.00 ..... OPEN
- 186 Dhami Court Fee, 1 Anna, Scarce, used, not punched, Fine. K&M #31. CV \$100.00 ..... Est \$35.00
- 187 Indorf, Stamped paper, K&M type 35, 10 copies 100 Rupees. .... OPEN
- 188 Jaipur Share Transfer stamps, 4a, 5a, 1r & 5r vals, used, Fine. .... Est \$35.00
- 189 Katosan Court Fee stamps, not punched, Fine., K&M #'s 61, 103 CV \$85.00 ..... OPEN
- 190 Kawardha Court Fee stamps, 13 KG V ovpt's, vals to 5 Rupees, on 3 docs, Avg-Fine. .... Est \$100.00
- 191 Khairagarh Court Fee stamps, 17 KG V ovpt's, vals to 10 Rupees, Avg-Fine. .... Est \$100.00
- 192 Nandgaon & Rajnandgaon Court Fee stamps, 14 diff KG V ovpt's, used, Fine. .... OPEN
- 193 Pokhran Estate (Jodhpur) Court Fee stamp on piece, 8 anna, not punched, Fine. K&M # 1005 CV \$50.00 ..... OPEN
- 194 Seraikeela State Ovpt on British India Court Fee, 1/16 R. + 1½ as. surcharge, 6 diff varieties. .... OPEN
- 195 Vithalgarh revenues, used, not punched, Fine. K&M #'s 202, 221 CV \$90.00 ..... OPEN
- 196 Wadhwan Court Fee stamps, 8 diff, non punched, Fine. .... Est \$75.00
- 197 Collection 98 diff fiscal mounted in approval book, includes Cochin, Travancore, Kerala, various surcharges and ovpt's, nice lot. .... OPEN

### Canada

- 198 FB14 First Bill Issue, used, VF. .... CV \$30.00
- 199 FB18//30 Second Bill Issue, mint & used, 1-3¢, 6-10¢, 30¢, Avg-Fine. .... CV \$81.25
- 200 FB38 Third Bill Issue, 2 copies diff shades, used, Fine. CV \$35.00
- 201 FE1 Electric Inspection, used, Fine. .... CV \$12.50
- 202 FE8 Electric Inspection, used, VF. .... CV \$5.00
- 203 FG3 Gas Inspection, large control no's., used, F-VF. .... CV \$7.50
- 204 FG15 Gas Inspection, used, F-VF. .... CV \$17.50
- 205 FG19 Gas Inspection, MNH, VF. .... CV \$5.00
- 206 FV4 40¢ Unemployment Insurance, MNH, VF. CV \$15.00
- 207 FV13 \$1.37 Unemployment Insurance, OG, VF. CV \$35.00
- 208 FV94S \$1.72 Unemployment Insurance, red Specimen ovpt., punch, VF. .... CV \$25.00
- 209 FSC5 \$1.00 Law Stamp, perf 12, thick (yellow), used, punched, Fine. .... CV \$45.00
- 210 FSC5 \$1.00 Law Stamp, perf 12, thick paper, crease not noticable from front, nice color, punched, Fine. .... CV \$45.00
- 211 FSC6 \$5.00 Law Stamp, perf 12x11', used, punched, F-VF. .... CV \$30.00
- 212 FSC18 \$1.00 Law Stamp, used, punched, VF. .... CV \$6.00
- 213 FSC21 10¢ Law Stamp, MNH, VF. .... CV \$11.00
- 214 FSC25 50¢ Law Stamp, MNH, VF. .... CV \$20.00
- 215 FWM45 Weights & Measures, used, VF. .... CV \$35.00
- 216 FWM47 Weights & Measures, used, F-VF. .... CV \$15.00
- 217 FWM48a Weights & Measures, purple ovpt., used, VF. .... CV \$8.50
- 218 FWM60 Weights & Measures, MNH, VF. .... CV \$7.50
- 219 FWS1 War Savings, 25¢ orange, unused, no gum, VF. .... CV \$45.00
- 220 FWT17a War Tax, DIV. 17 precancel, used, VF. ... OPEN
- 221 FWT18 2¢ War Tax, OG, VF. .... CV \$5.00
- 222 FWT18b 2¢ War Tax, pair, OG, VF. .... CV \$15.00
- 223 FX2b 1/2¢ Excise Tax, used, creased as usual, Fine. .. CV \$35.00
- 224 FX17 \$4 Excise Tax, dist OG, Fine. .... CV \$45.00
- 225 FX46a 2¢ Excise Tax, pair, MNH, VF. .... CV \$7.50
- 226 FX49 3/20¢ on 1/10¢ Excise Tax, OG, F-VF. .... CV \$35.00
- 227 FX94 \$100 War Tax, used, VF. .... CV \$17.50
- 228 FX130 24 on 15¢ Excise Tax, OG, Fine. .... CV \$25.00
- 229 PC4 Canada, Prairie Provinces Conservation Stamp, 25¢ 1945 issue, MNH, VF.
- 230 PWF6 Canada, Prisoner of War Stamp, unused, VF. .... CV \$20.00

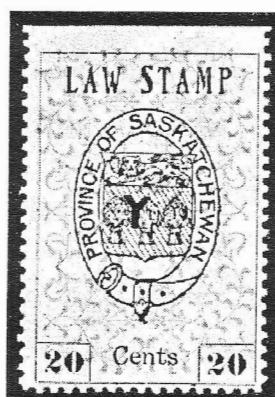


Lot 231



Lot 266





Lot 268

231	AL1	Alberta Law Stamp, rare Black ovpt, pos. 7, unused no gum, VF. ....	Est \$100.00
232	AL34	Alberta Law Stamp \$2.00 proof ovpt CANCELLED in blue, MNH, VF. ....	Est \$35.00
233	AL39	\$10 Alberta Law Stamp, MNH, Fine. ....	CV \$35.00
234	BCL32	British Columbia 10¢ Law Stamp, type I, used, VF. ....	CV \$10.00
235	BCL35b	British Columbia \$1 Law Stamp, die III, w/used die II for comparison, OG, VF. ....	CV \$10.00
236	BCL50	British Columbia, \$2 Law Stamp, used, no SE, VF. ....	CV \$15.00
237	BCL53	Probate document, May 27, 1959 w/2 copies, VF. ....	Est \$10.00
238	BCT46	British Columbia, Telephone Co. Frank, unused, VF. ....	CV \$15.00
239	BCT111	British Columbia, Telephone Co. Frank, unused, VF. ....	CV \$10.00
240	BCT111a	British Columbia, Telephone Co. Frank, unused, VF. ....	CV \$15.00
241	ML3	Manitoba 25¢ Law Stamp, used, F-VF. ...	CV \$25.00
242	ML6	Manitoba, \$2 Law Stamp, used, crayon cancel, VF. ....	CV \$25.00
243	ML47	Manitoba, 50¢ Law Stamp, used, VF. ....	CV \$17.50
244	ML55	Manitoba, \$1 Law Stamp, used, VF. ....	CV \$40.00
245	ML74	Manitoba, 10¢ Law Stamp, used, VF. ....	CV \$20.00
246	NBP1,2	New Brunswick, Probate Stamps, used (P2 punched), Fine. ....	CV \$27.50
247	NBP2var	New Brunswick, 20¢ Probate Stamp, Brown Red, Perf 11.9x11.75, used, F-VF. ...	Est \$40.00
248	NFR17	Newfoundland, Inland Revenue, unused pair perf 12, no gum, Fine. ....	CV \$5.00
249	NFR25	Newfoundland, \$1 Inland Revenue, used, VF. ....	CV \$17.50
250	NFR26//30	Newfoundland, Inland Revenue, perf 13-3/4, 10¢, 2 shades of 25¢, \$1, all used, F-VF. ....	CV \$15.75
251	NFR29	Newfoundland, 50¢ Inland Revenue, used, VF. ....	CV \$15.00
252	NFR30	Newfoundland, \$1 Inland Revenue, perf 13-3/4, used pair, VF. ....	CV \$15.00
253	NFR42	Newfoundland, \$5 Inland Revenue, used, Fine. ...	CV \$5.00
254	OL57var	Ontario, \$1 Law Stamp, unlisted yellow variety, cent'd to Rt, punch. ....	Est \$50.00
255	OL61,62	Ontario, \$4 & \$5 Law Stamps, perf 11, OG, Fine. ....	CV \$14.50
256	OL86	Ontario, \$10 Law Stamp, used, punched, VF. ....	CV \$12.50
257	OST15	Ontario, \$15 Stock Transfer, used, Fine. ...	CV \$10.00
258	OV7	Ontario, 25¢ Vacation Pay Stamp, OG, VF. CV	\$6.00

259	QL1,2,4,5	Quebec, Law Stamps, used, Avg-Fine. ....	CV \$7.00
260	QL7	Quebec, 70¢ Law Stamp, ABN Co. imprint at bottom, used, Fine. ....	Est \$25.00
261	QL8-11	Quebec, Law Stamps, used, Avg-Fine. ...	CV \$22.50
262	QP6	Quebec, 20¢ Prohibition Stamp, OG, F-VF. ....	CV \$17.50
263	QR5,7,8,10,12	Quebec, Registration Stamps, used, \$1 punched, F-VF. ....	CV \$12.85
264	QST16	Quebec, \$2 Stock Transfer, dist OG, F-VF. ....	CV \$10.00
265	SE6,8(2)	Saskatchewan, Electrical Inspection, used, VF. ....	CV \$13.00
266	SE11a	Saskatchewan, Electrical Inspection, unlisted pin perf variety, used, F-VF. ....	Est \$50.00
267	SL3	Saskatchewan, 20¢ Law Stamp, used, punch, VF. ....	CV \$15.00
268	SL3	Saskatchewan, 20¢ Law Stamp, pos. 2, thick "S", used, punch, VF. ....	Est \$50.00
269	SL3	Saskatchewan, 20¢ Law Stamp, pos. 1, inverted background, used, punched, F-VF. ....	Est \$75.00
270	SL4	Saskatchewan, 25¢ Law Stamp, pos. 1, inverted background, short perf LR, unused. ....	CV \$40.00
271	SL6	Saskatchewan, 75¢ Law Stamp, pos. 1, inverted background, punch, VF. ....	Est \$75.00
272	SL18a	Saskatchewan, \$1 Law Stamp, pos. 1, inverted background, used, punched, Fine. ....	CV \$6.00
273	SL19	Saskatchewan, \$2 Law Stamp, inverted background, used, punched, VF. ....	CV \$8.00
274	SL45//50	Saskatchewan, Law Stamps, 45(2), 46(2), 48, 50, OG, VF. ....	CV \$31.00
275	SL47	Saskatchewan, 20¢ Law Stamp, used, VF. ....	CV \$20.00
276	ST12,13	Saskatchewan, Telephone Co. franks, unused, VF. ....	CV \$4.00

## Guam

277		Hunting & Fishing stamps, 10 diff, 1977-87, F-VF, used. ....	Est \$75.00
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## Philippines

278	W436G	1899 Giro Issue, 3 pesos, unused, irreg pin perf, VF. ....	CV \$75.00
279	W442C	1899 Giro Issue, 8 pesos, used, 2 small pin holes, Fine. ....	CV \$100.00
280	W444I	1899 Giro Issue, 10 pesos, used, irreg pin perf., VF. ....	CV \$75.00
281	W567a	1910 Internal Revenue, 500 peso, green, used right half, pin hole, nice margins, scarce. ....	Est \$50.00
282	W614-626	1930-34 Internal Revenue, perf. 10, 13 diff, used (#622 mint), F-VF. ....	CV \$33.05
283	W626a	50 peso orange, perf. 10, SE \$ LT, used, VF. ....	CV \$7.50
284	W639b	1934-41 Internal Revenue, 1 peso, type "C" control no's., MNH, VF. ....	Est \$10.00
285	W640b	1934-41 Internal Revenue, 2 peso, type "C" control no's., MNH, VF. ....	Est \$10.00
286	W642-645	1934-41 Internal Revenue, 4,5,10 & 20 pesos, perf. 11, type "A" control no's., MNH, VF. ....	CV \$75.00
287	W644b	1934-41 Internal Revenue, 10 peso dark green, type "C" control no's., MNH, VF. ....	CV \$40.00
288	W738	1917-28 Documentary, 10 peso violet brown, perf. 11, MNH, VF. ....	CV \$70.00
289	W746-752	1940-41 Documentary issue, 7 diff values, F-VF. CV	\$12.50

- 290 W756 1944 Documentary issue, new design in Tagalog language, block of 4, MNH, VF. .... Est \$20.00
- 291 W763-769 Aug 19, 1945-46 Documentary issue ovpt'd "VICTORY", F-VF. .... Est \$18.00

## Belgium

- 292 Belgium, Telephone stamps, 8 diff, 25c - 3.75F, OG, unused. .... Est \$20.00
- 293 Bank checks (5), 1927, drawn in dollars with various revenues on reverse, incl Romania, Italy, France, etc. .... OPEN

## China

- 294 Cigarette tax stamp, \$2 orange, MNH. .... Est \$8.00

## Egypt

- 295 1893 Cigarette tax stamp 100, unused imperf block of 4, ¼ mill, slight crease, unused, Fine. .... OPEN

## Costa Rica

- 296 1870-83 issues, 6 diff, unused. .... Est \$18.00

## Mexico

### Stevens, 1979 Catalog numbers

- 297 Morelos, Ano de Issue, 1877, 4 diff districts, imperf, unused, Fine. .... OPEN
- 298 Morelos, Ano de Issue, 1884, 0 36 cs., tete-beche vert pair, unused, Fine. .... OPEN
- 299 Morelos, Ano de Issue, 1885, 0 40cs, tete-beche horiz pair, unused, Fine. .... OPEN
- 300 Morelos, Ano de Issue, 1885, \$1 25, tete-beche horiz pair, unused, Fine. .... OPEN
- 301 Morelos, Ano de Issue, 1885, \$2 50, tete-beche horiz pair, unused, Fine. .... OPEN
- 302 Morelos, Ano de Issue, 1885, \$5 00, tete-beche horiz pair, unused, Fine. .... OPEN
- 303 Morelos, Ano de Issue, 1885, \$6 00, tete-beche horiz pair, unused, Fine. .... OPEN
- 304 Morelos, Ano de Issue, 4 diff, 1877 (Cucravaca), 1878 w/32cs ovpt (Jonacatepec), and 2 1886 issues, 0 32 cs & 0 36cs. All unused, Fine. .... OPEN
- 305 Lot of 13 diff, Contribucion Federal, various district cancels, Forbin 137//186, etc., used. .... OPEN
- 306 Morelos, Ano de Issue, 1885, 0 44cs & 0 62cs, 2 horiz pairs, each pair has a period missing after "cs" on 1 stamp. The 62 cs pair is damaged, unused. .... OPEN
- 307 Morelos, Ano de Issue, 1885, complete set of 25 vals, 0 32cs - \$10 00, unused, Fine. .... OPEN
- 308 Morelos, Ano de Issue, 1884, 9 diff, values 0 32cs - \$1 00, unused, Fine. .... OPEN
- 309 National Guard Issue, 1874, 5 diff, 3/w handstamp surcharges, unused Avg-Fine. .... OPEN
- 310 AD1-11 Aduanas Issue, 1884-85, complete through 500 peso, used Avg-Fine. .... OPEN
- 311 AD12-22 Aduanas Issue, 1885-86, complete set 1c - 1000 peso, used Avg-Fine. .... OPEN
- 312 AD23-33 Aduanas Issue, 1886-87, complete set 1c - 1000 peso, used Avg-Fine. .... OPEN
- 313 AD34-44 Aduanas Issue, 1888-89, complete set 1c - 1000 peso, used Avg-Fine. .... OPEN
- 314 AD45-55 Aduanas Issue, 1889-90, complete set 1c - 1000 peso, used Avg-Fine. The 500 & 1000 peso vals are imperf, as issued, w/jumbo margins & perfin cancels. .... OPEN
- 315 AD56-66 Aduanas Issue, 1890-91, complete set 1c -

- 1000 peso, used Avg-Fine. .... OPEN
- 316 AD67-77 Aduanas Issue, 1891-92, complete set 1c - 1000 peso, used Avg-Fine. .... OPEN
- 317 AD78-88 Aduanas Issue, 1892-93, complete set 1c - 1000 peso, used Avg-Fine. .... OPEN
- 318 Bank checks (3) in dollars, 1949-50, w/ revenues on reverse. .... OPEN
- 319 1897 Telegraph issues, 4 vals, w/Telegrafos ovpt's, not listed, ABN Co essays? .... OPEN

## Switzerland

- 320 Basel police dept. stamps (1863-1881), 17 diff issues, mint & used, F-VF, scarce. Gainon (1993) CV 680.00sf. .... Est \$450.00
- 321 Canton Galurus 1940 Drivers license issue, 4 diff values. Gainon (1993) CV 60.00sf. .... Est \$40.00

## French Colonies

- 322 1//15 New Caledonia, 1881 issue, Forbin #'s 1,2,7-11,15, #9 used, rest unused, F-VF. .... Est \$25.00

## Cuba

- 323 37 1894 Matricula Ordinaria, Facultades, 7.50 pesos violet, imperf horiz pair w/control no. in left margin, unused, VF. .... OPEN

## Puerto Rico

- 324 Tax Paid: Lot of 3 green Wine stamps, bottle strips, pint, quart & gallon, unused, VF. .... Est \$45.00
- 325 1953 Documentaries, 6 diff, values 5¢ to \$2, rouletted, mint NH, F-VF. .... Est \$30.00
- 326 1925 Excise tax, series C, green, \$7 a \$10 value, unused, Fine. .... Est \$25.00
- 327 1900 Internal Revenue issues, 4 diff values, 1/10¢, 1/2¢, 3¢ & 10¢, used, F-VF. .... Est \$30.00
- 328 1953 documentaries, 7 diff, values 1¢ to \$5, mint except \$5 value, perf. 11, F-VF. .... Est \$50.00
- 329 1936 Documentaries, perf. 11, 5 diff values 1¢-\$1, mint & used, F-VF. .... Est \$50.00
- 330 1936 Documentary, \$5 blue, perf. 11, ovpt "SPE-CIAL TAX", used, VF. .... Est \$30.00
- 331 1936 Documentary issue, \$10 green, perf. 11, used, centered lt, perfs clear of design, Fine. .... Est \$50.00
- 332 \$3.00 Excise tax, design as in 1902, perf. 11, red violet, usual punch cancel, Fine. .... Est \$45.00
- 333 1902 Excise tax, \$5 blue, rouletted, black control no's., punch cancel, Fine. .... Est \$35.00
- 334 1902 Excise tax, 6 diff values, 5¢ - \$3, used, \$3 punched, Fine. .... Est \$60.00
- 335 Taxpaid: Prepared Smoking and Fine-Cut Chewing Tobacco strip, 2 oz "Excise Tax 3 Cents Per Ounce" black on yellow, minor faults. .... Est \$50.00
- 336 "REGISTRO DE ESCLAVOS ISLA DE PUERTO RICO", lot of 3 similar 1871 docs, 8 x 6 inches, part printed slave registration documents, each w/mss name of owner, description of slave, etc. Blue DO handstamp ties 1 Peseta cedula revenue stamp to each, lt toning, Fine. .... Est \$150 - \$200
- 337 Recibos Y Cuentas, 4 used imperf pairs, 1 used perf pair, all 5c De Peso, Avg-Fine. .... OPEN
- 338 RE33//48 1942-57 Rectified Spirits, 12 diff, used, F-VF. CV \$29.60
- 339 TA77 Cigarette Tax Series of 1901 (U.S.) overprinted "PORTO RICO" in red, reading up, handstamp cancel, F-VF. Est \$20.00

## American Bank Note Co. Specimens and Essays

- 340 Chile, 1, 5, 20(2) peso Caja de Credito Hipotecario, Specimen ovpt's., punched, VF. .... Est \$10.00
- 341 Chile, 20 centavos Impuesto, orange, imperf proof block of 4, VF. Est \$12.00
- 342 Columbia, 4 & 5 peso Exterior Service officials, imperf pairs, specimen ovpt's and punched, VF. .... Est \$12.50
- 343 Columbia, Tobacco strip revenues, 1-5, 10 centavo, 1c tear, 6 stamps w/Specimen ovpt's., punched, VF. .... Est \$16.00
- 344 Columbia 1941 Issues w/maps, \$1,2,5 w/Murillo Toro, \$10,20,50 w/Castillo Rada, Specimen ovpt's, punched, VF. .... Est \$20.00
- 345 Columbia, \$1 thru \$20 set of six w/flag, \$1-4 w/National Capitol, \$10, 20 w/Herrera, Specimen ov't's, punched, VF. .... Est \$20.00
- 346 Columbia, Timbre Eclesiastico, 7 values, 5 centavos thru 25 pesos, Specimen ovpt's., punched, VF. .... Est \$15.00
- 347 Ecuador, Timber Fiscal Moviles, 9 values, 1-25 centavos, 1-10 sucres, Specimen ovpt's, punched, VF. .... Est \$20.00
- 348 Nicaragua, Consular stamps, Class A, 6 vals 1-50 cordobas, Specimen ovpt's, punched, VF. .... Est \$25.00

## Proprietary Medicine Co's

- 349 Chesebrough Mfg. Co., NY, 2 labels/seals for Vaseline, w/ Specimen ovpt's, punched, VF. .... Est \$15.00
- 350 McKesson & Robbins Calox Tooth Powder perf label, w/ Specimen ovpt's, punched, VF. .... Est \$8.00
- 351 Davis & Lawrence Co, NY, Perry Davis' Vegetable Pain Killer, label w/Specimen ovpt's., punched, VF. .... Est \$16.00
- 352 Dr. A.C. "Marca Registrada" stamps, pair, ABNCo. Specimen ovpt's, punched, VF. .... Est \$5.00
- 353 L. Gandolfi & Co, NY, bottle neck label for imported medicine (Italy) containing 39% alcohol, Specimen ovpt's, punched, VF. .... Est \$10.00
- 354 L. Gandolfi & Co., NY, "Femet-Branca 1844", bottle neck label, "Be sure that this engraved label is intact", black on white, ABNCo. Specimen ovpt's, punched, VF. .... Est \$7.00
- 355 L. Gandolfi & Co., NY, "Femet-Branca" laxative, 2 bottle labels (front & back?), Specimen ovpt's, punched, VF. .... Est \$25.00
- 356 Fratelli Branca & Co., NY, pair of labels for medicine mfg in NY and containing 39% alcohol, blue Specimen handstamp, not punched, or die cut, VF. .... Est \$20.00
- 357 Fratelli Branca & Co., NY, similiar to previous lot but with perf "SPECIMEN A.B.N. Co.", VF. .... Est \$20.00
- 358 Dr. Williams Medicine Co, "Pink Pills For Pale People", red on pink label in Spanish, 115x107 mm, black Specimen ovpt's, punched, VF. .... Est \$40.00
- 359 H.G. Hotchkiss, Lyons, NY, "Essential Oil", label, 320x65 mm (folded), Specimen ovpt's, punched, VF. .... Est \$25.00
- 360 Scott's Emulsion, label in Spanish, 60x280 mm, beautiful engraving of fisherman w/large fish, black on cream, Specimen ovpt's, punched, VF. .... Est \$25.00
- 361 France, Coty Cosmetics seal/labels (2), w/Specimen ovpt's, punched, VF. .... Est \$10.00

## Whiskey Labels

*Considered medicine by some*

- 362 Duffy Malt Whiskey Co, Baltimore, Dec 1, 1885, 1c label, black on white, unusual, no Specimen ovpt's., VF. .... Est \$8.00
- 363 Duffy Malt Whiskey Co., Rochester, NY Dec. 1, 1885, diecut label 1c, used w/ mss cancels. .... OPEN
- 364 Baltimore Pure Rye Distilling Co., bottle label, brown on cream, 103x120 mm, Specimen ovpt's, punched, VF. .... Est \$15.00

## Seals & Labels: United States

- 365 1936 International Philatelic Exhibition, set of 4 labels, OG, F-VF. .... Est \$10.00
- 366 A.F.L.A. Amateur Fencers Olympic Fund label, block of 4, blue, ABNCo. Specimen ovpt's., punched, VF. .... Est \$25.00
- 367 National 1c Letter Postage Assoc. stamps, 4 examples. .... OPEN
- 368 Misc lot of 16 items, includes 3 Army Frank stamps, Mich. 1962 Trout stamp, Merchant's 5c Parcel Delivery, Louisiana Law stamp. Thos. L. Hisgen for President, a real hodge podge for the adventurer! .... OPEN
- 369 Misc lot consisting of three stock pages filled with Cinderellas, state tax stamps, 4 savings stamp albums, liquor strips, cigarette labels, WS1, FE's, etc. Should be a fun lot! .... Sugg bid \$30/40
- 370 License & Royalty stamps, 6 diff incl Union Paper Collar Co., Standard Collar Co., McKay Sew. Mach. Co., Plumer's Patent Boot, usual soiling, faults, etc. An interesting lot! .... Est \$10.00
- 371 Pacific Express Co, One Cent Prepaid label, black, crayon cancel, Avg. .... OPEN
- 372 Earle & Prew's Express, Boston, MA, black on green, crayon cancel, Fine. .... OPEN
- 373 Grand Trunk Railway newspaper stamp, unused, Fine. .... OPEN
- 374 10CF1a Wells Fargo & Co., 1904 roul 9', used pair, Fine. .... CV \$8.00
- 375 Business College stamps, 3 diff, incl National & Musgrove's, Fine. .... Est \$10.00

## State Revenues

### New York

- 376 New York State Dept of Agriculture inspection stamps, 1 black, 1 red, both w/ABN Co Specimen ovpt's, punched, VF. .... Est \$30.00
- 377 New York, State Dept. of Agriculture, Official Inspection "Exhibit", ABN Co. Specimen handstamp, punched, VF. .... Est \$6.00
- 378 New York State, Liquor Authority \$25.00 license, blue on white, 190x100 mm, ABN Co. Specimen ovpt's, punched, VF. .... Est \$20.00
- 379 New York State, Dept of Agriculture, Inspection stamp, 25 to 50 lbs, 230x83 mm red on white, ABN Co. Specimen ovpt's, punched, VF. .... Est \$20.00

### Alabama

- 380 D1,2 Alabama, 1867 Tax on Seals, pair of \$1 (creased) used on piece with Auditors Office seal, \$2 on piece also w/seal. .... Est \$20.00

## Literature

- 381 Springer's Handbook 10th edition (1985) Est \$9.00
- 382 "Walla's Private Newsletter on United Nations Stamps & Post", a compilation of newsletters beginning from 1968. Contains reprints of press releases, price lists, etc. For the U.N. collector there is certainly some good reference material, especially military related. Several hundred pages, no index, not bound. Only 25 copies were prepared. .... Est \$25.00
- 383 Walla's Rev-In-'U' Stamp Co. "Newsletter", Vol I complete(?), 50-60 pages, not dated or bound. Contains interesting information on the more obscure revenue collecting areas, a lot of illustrations, etc. .... OPEN
- 384 Same as previous lot, but Vol. II complete(?) .... OPEN
- 385 The Vanderhoof Memorial Book, January, 1920, no. 444 of 600, cover toned otherwise fine. .... OPEN

## Miscellaneous

386 An assortment of 250 diff U.S. revenues & related. Includes, 1883 remainder special tax stamp for Dealer in Mfg. Tobacco, WW 2 ration stamps, a few lock seals, etc,

etc. .... Est \$40.00  
387 Another lot similar to above but with 500 diff stamps, Includes, RD, RE, RF, WW 2 ration stamps, special tax stamp, etc, etc. .... Should be worth \$100.00

## Prices Realized for ARA Auction No. 48

Lot#	Realized						
1	..... U	49	..... U	98	..... 14.00	147	..... 34.00
2	..... 20.00	50	..... 57.00	99	..... 22.00	148	..... 12.00
3	..... 25.00	51	..... U	100	..... 35.00	149	..... 15.00
4	..... U	52	..... 40.00	101	..... 14.00	150	..... 11.00
5	..... U	53	..... 8.00	102	..... 14.00	151	..... 10.00
6	..... 8.00	54	..... U	103	..... U	152	..... 12.00
7	..... 15.00	55	..... 20.00	104	..... 7.00	153	..... 5.00
8	..... U	56	..... U	105	..... U	154	..... 6.00
9	..... U	57	..... 52.00	106	..... 12.00	155	..... 7.00
10	..... 65.00	58	..... 125.00	107	..... 11.00	156	..... 14.00
11	..... 100.00	59	..... 15.00	108	..... 17.00	157	..... 11.00
12	..... U	60	..... U	109	..... 12.00	158	..... 7.00
13	..... U	61	..... U	110	..... U	159	..... 10.00
14	..... 50.00	62	..... 38.00	111	..... U	160	..... 35.00
15	..... 25.00	63	..... U	112	..... U	161	..... 8.00
16	..... 23.00	64	..... 6.00	113	..... 10.00	162	..... 17.00
17	..... 42.00	65	..... W	114	..... U	163	..... U
18	..... 15.00	66	..... 40.00	115	..... 7.00	164	..... 5.00
19	..... 28.00	67	..... 10.00	116	..... 9.00	165	..... 5.00
20	..... U	68	..... 45.00	117	..... 5.00	166	..... 1.00
21	..... 50.00	69	..... 10.00	118	..... 10.00	167	..... 16.00
22	..... 24.00	70	..... 16.00	119	..... 5.00	168	..... 6.00
23	..... 15.00	71	..... U	120	..... 10.00	169	..... 6.00
24	..... 38.00	72	..... U	121	..... 15.00	170	..... 6.00
25	..... 55.00	73	..... U	122	..... 20.00	171	..... 10.00
26	..... 15.00	74	..... U	123	..... 8.00	172	..... 10.00
27	..... 27.00	75	..... 30.00	124	..... U	173	..... 12.00
28	..... 16.00	76	..... U	125	..... U	174	..... 7.00
29	..... U	77	..... 12.00	126	..... W	175	..... 38.00
30	..... 26.00	78	..... U	127	..... 15.00	176	..... 18.00
31	..... 8.00	79	..... 56.00	128	..... 17.00	177	..... 17.00
32	..... 100.00	80	..... 64.00	129	..... 30.00	178	..... 20.00
33	..... 80.00	81	..... 20.00	130	..... 28.00	179	..... 38.00
34	..... 75.00	82	..... 11.00	131	..... 5.00	180	..... U
35	..... 105.00	83	..... U	132	..... 6.00	181	..... 6.00
36	..... U	84	..... 12.00	133	..... 30.00	182	..... U
37	..... U	85	..... 50.00	134	..... 50.00	183	..... 25.00
38	..... 28.00	86	..... 21.00	135	..... 40.00	184	..... U
39	..... 105.00	87	..... 7.00	136	..... 11.00	185	..... 25.00
40	..... U	88	..... 6.00	137	..... 48.00	186	..... U
41	..... 17.00	89	..... 30.00	138	..... 6.00	187	..... U
42	..... 7.00	90	..... 21.00	139	..... 12.00	188	..... U
43	..... U	91	..... 12.00	140	..... 20.00	189	..... U
44	..... U	92	..... 6.00	141	..... 15.00	190	..... U
45	..... 100.00	93	..... 6.00	142	..... 7.00	191	..... U
46	..... U	94	..... 12.00	143	..... U	192	..... U
47	..... 27.00	95	..... 6.00	144	..... 8.00	193	..... U
48	..... U	96	..... 38.00	145	..... U	194	..... U
		97	..... U	146	..... 13.00		
						195	..... U
						196	..... U
						197	..... U
						198	..... U
						199	..... U
						200	..... U
						201	..... U
						202	..... U
						203	..... U
						204	..... U
						205	..... 6.00
						206	..... 8.00
						207	..... 16.00
						208	..... U
						209	..... 10.00
						210	..... 20.00
						211	..... 21.00
						212	..... 17.00
						213	..... 6.00
						214	..... 5.00
						215	..... U
						216	..... U
						217	..... 21.00
						218	..... U
						219	..... U
						220	..... U
						221	..... U
						222	..... U
						223	..... U
						224	..... U
						225	..... U
						226	..... U
						227	..... U
						228	..... U
						229	..... 22.00
						230	..... U
						231	..... U
						232	..... U
						233	..... U
						234	..... U
						235	..... U
						236	..... 10.00
						237	..... 10.00
						238	..... U
						239	..... U
						240	..... 70.00
						241	..... U
						242	..... U
						243	..... U
						244	..... U
						245	..... U
						246	..... 20.00
						247	..... U
						248	..... U
						249	..... 8.00
						250	..... 10.00
						251	..... U
						252	..... 24.00
						253	..... 9.00
						254	..... 12.00
						255	..... 7.00
						256	..... U
						257	..... U
						258	..... U
						259	..... U
						260	..... U
						261	..... 21.00
						262	..... 6.00
						263	..... 21.00
						264	..... 10.00
						265	..... 11.00
						266	..... U
						267	..... U
						268	..... U
						269	..... U
						270	..... U
						271	..... U
						272	..... 8.00
						273	..... 5.00
						274	..... 22.00
						275	..... 10.00
						276	..... 14.00
						277	..... 11.00
						278	..... 11.00
						279	..... 14.00
						280	..... 9.00
						281	..... 10.00
						282	..... U
						283	..... 6.00
						284	..... 6.00
						285	..... U
						286	..... 11.00
						287	..... U
						288	..... 6.00
						289	..... 30.00
						290	..... 16.00



*continued from page 117*

Over the years, her accomplishments have been recognized by several other organizations, including receipt of the APS Luff Award (1956), inclusion in their Hall of Fame by Writers Unite 30 of the APS (1978), the Collectors Club of New York's Lichtenstein Award for Outstanding Service to Philately (1981) and the American Philatelic Research Library's Cryer Award for U.S. Philatelic Research (1984).

**Michael Mahler** was named as recipient of the Elliot Perry Cup which is awarded to authors of articles, books other studies concerning either United States stamps or postal history prior to 1893, with particular weight given to new discoveries reported by the nominee and to the use of original sources. Mahler earned the award for his pioneering study "How Were U.S. Civil War Documentary and Proprietary Revenues Made Available to the Public?" This is the first time in the thirty-year history of this award that scholarly research in the field of classic revenue and proprietary stamps has been recognized by the U.S. Philatelic Classics Society.

Mahler's comprehensive article, encompassed fundamentally the whole April 1993 issue of *The American Revenuer*. The

article provided an experienced researcher's views on the distribution of these stamps, the normal system being unable to adequately support the demand for them throughout the country. He presented a wealth of statistical information from original Government sources which supported his conclusions that significant contributions to the distribution were made by private agents. Additionally, he provided important new statistics on the number of stamps printed and distributed.

Mr. Mahler's serious studies of revenue and documentary stamps include two books and many articles, primarily in *The American Revenuer*. It is appropriate that this award be given to research in the field of revenues as Elliot Perry was Honorary Live Member 6 of the ARA. Perry is best known in revenue circles for his writing under the name of Christopher West.

The U.S. Philatelic Classics Society publishes *The Chronicle of the U.S. Classic Postal Issues* quarterly and is part of the benefits of membership in the society. Information on the society and its activities may be obtained from Wilson Hulme, Membership Chairman, USPCS, Box 5368, Naperville, IL 60567-5368.

### ***Room reservations for 1994 ARA Convention now available***

Room reservation for the 1994 Philadelphia National Stamp Exhibition can now be made. Rooms at the Sheraton Valley Forge Hotel, North Gulph Road and First Avenue, King of Prussia, Pennsylvania, are all \$79.00 per night plus taxes. Rooms may be reserved at this rate from Thursday, September 29, 1994, until Monday, October 3, 1994. You may make requests for single or double rooms, one or two beds, king size bed and non-smoking rooms. The hotel has just been completely renovated and is adjacent to the Convention Center where the show is being held.

However, all reservations must be made by mail through the Philadelphia National Stamp Exhibition. The hotel will not accept reservations at this rate directly. The exhibition has one person handling all of the reservations which must be received by August 25, 1994. A check for one night must be sent with the reservation request or a credit card number given. A reservation request form will appear in the next issue of *The American Revenuer* or you may write to PNSE Hotel Reservations, c/o Wendy Wyatt, 2708 Darby Road, Havertown, PA 19083. Please enclose a stamped, addressed return envelope when writing.

# 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.

**Anthony E Grygotis** 5108, 25 E Church St, Bergenfield, NJ 07621, by Secretary. US-1, 2, 3 Issues.

**Vytis Ramanauskas** 5109, PO Box 1001, Vilnius 2001, Lithuania, by Secretary. Collector/Dealer—Lithuania, Memel, Litwa Srodkowa.

*Highest membership number assigned on this report is 5109.*

### New Members

5094-5103

### Application for Reinstatement

**Stephen J Hasegawa** 1249, Box 40610, San Francisco, CA 94140, by Garvin F Lohman. World Wide, Cinderellas, Local Posts, Medicine Tax,

Seals-TB, Seals-Christmas, Japan, Korea.

### 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.*

**Berneburg, Julius C** 338, 9612 Kentsdale Dr, Potomac, MD 20854 USA

**Curry, James P** 5094, 33 Pullman Ave, Apt 4, Rochester, NY 14615

**Deacon, John W** 4812, 8017 Gault St, Austin, TX 78757

**DeVincen, Anthony J** 5104, 1463 Blue Bell Rd, Blue Bell, PA 19422

**Field, Thomas O** 4766, 504 Great Falls Rd, Rockville, MD 20850

**Frailey, Robert L** 5105, 2225 Tuscarora Rd, Niagara Falls, NY 14304

**Hamby, Wade D** 5096, 32 Wagon Rd, Hilton Head Island, SC 29928

### 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:** To be announced soon

**Sales Circuit Manager—Foreign:** 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.)

**Hempel, Paul, Jr** 5103, 3939 Lyndale Ave N, Minneapolis, MN 55412  
**Jaeger, Richard** 4573, 873 Dover Rd, Cleveland, OH 44145  
**McCarter, Bill** 5097, Devon Station, Shelby, MT 59474  
**McDermet, Michael** 5100, 89168 Bridgeway Lane, Elmira, OR 97437  
**McGrath, Brian** 5101, 105 Woodside Terrace, New Haven, CT  
**Mintert, Carsten** 5098, Focher Dahl A4, Solingen, 42653 Germany  
**Mollah, Abdul Matin** 2236, T-486 New Air India, Santa Cruz East, Bombay, 400 029 India  
**Mounsey, Richard C** 1702, 9023 Mary Ave NW #406, Seattle, WA 98117-3447 USA  
**Pappas, George J** 4367, 1712 Imperial Palm Dr, Apopka, FL 32712  
**Pratt, John A** 5099, Box 4044, Soldotna, AK 99669  
**Reuter, Don G** 2072, P.O. Drawer E, South Lyon, MI 48178  
**Rhoades, Daniel L** 1003, Box 342, South Milwaukee, WI 53172-0342  
**Richmond, Charles A** 5106, Box 838,

Caraopolis, PA 15108  
**Spinella, Carmelo** 5095, 20695 Via Belarmino, Yorba Linda, CA 92687  
**Sukhani, M C** 1827, 4 Chandni Chowk St, Premier Court, Calcutta, 700 072 India  
**Underwood, John L, Jr** 5107, 1904 Westhill Dr, Fayetteville, NC 28304 USA  
**US Specialist, Editor** 3818, R. Sine, 10725 John Price Road, Charlotte, NC 28273

## Dropped for Non-payment of Dues

**Important!** If your name is on this list and you wish to continue your membership without interruption, please remit \$18.00 for 1994 dues to the Secretary, 701 South First Ave, Suite 332, Arcadia, CA 91006 without delay.  
 [See list below]

## Membership Summary

Previous membership total .....	1342
Applications for membership .....	2
Application for reinstatement .....	1
Dropped for non-payment of dues .....	-167
Current membership total .....	1178

# Dropped for Non-payment of Dues

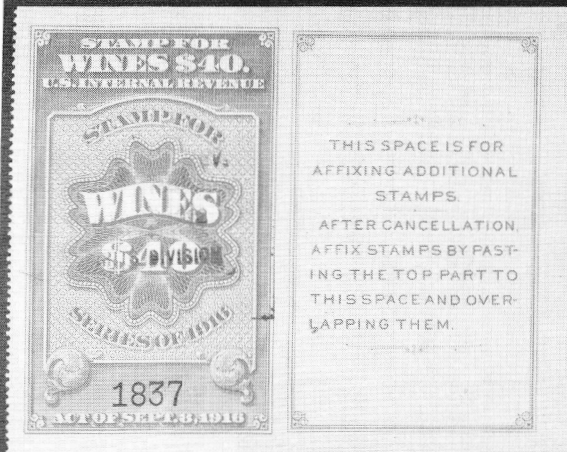
4947 Frank **Abruzzo**  
 616 Harry R **Art**  
 4636 Roy J **Atkinson**  
 4837 John R **Baier**  
 1303 Leonard **Baskin**  
 4759 Ken **Bassett**  
 4996 John R, III **Becker**  
 4406 Alexander R **Beckman**  
 1494 William R **Benfield**  
 3296 William H **Bergner**  
 1235 Michel **Bernard**  
 5054 Laimons **Bocka**  
 4263 Walter B L **Bose**  
 4878 Nelson P **Bourque**  
 4977 Keith H **Bradbury**  
 4958 Ann **Branum**  
 3950 Frederick A **Brofos**  
 4879 Juan-Jose **Cabuto-Vidrio**  
 2186 Richard W **Canupp**  
 2185 Dr Steven **Carol**  
 3628 Hugh (Tom) T **Carson**  
 4358 Vincent **Champagne**  
 3976 Gerald Lee **Childrey**  
 4965 Alan C **Cimiano**  
 3846 Patricia Anne Andre **Clark**  
 3977 Michael L **Collins**

3499 Earle M **Combs**  
 4753 Thomas L **Conti**  
 2488 Dr Earle L **Covert**  
 1680 Ed **Cutler**  
 4613 Richard A **Dallair**  
 4815 Moh Zon **Dao**  
 3202 Stuart **Davis**  
 718 John M **Dean**  
 3842 James C **Diracles**  
 5038 E J **Doubleday**  
 4989 Richard L, ET1 **Dufresne**  
 4845 Rob **Eastman**  
 5043 Robert P **Ellis**  
 4728 M G **English**  
 4980 Ray **Farmer**  
 4781 Khaled Jamil **Fattah**  
 1061 Peter R **Feltus**  
 4005 Richard A **Flory**  
 5042 Dr Thomas D **Fowler**  
 4556 Gregory J **Fox**  
 1979 Gene W **Frampton**  
 3358 Dr Peter **Gaspar**  
 4838 Leo J **Gilmartin**  
 2939 Wesley **Goldberg**  
 2964 Robert H **Good**  
 4373 Daniel **Gorton**

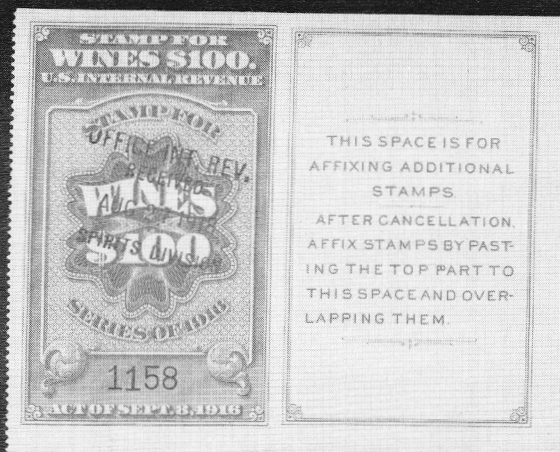
3968 David **Grana**  
 4233 Andrew **Hall**  
 4935 Henry **Hall**  
 1548 Thomas L, Jr **Harpole**  
 4950 Ken **Harrison**  
 3036 Rob R **Hathaway**  
 2965 Charles W **Heckroth**  
 2007 Richard H **Hineline**  
 5028 Ben G **Hoffmann**  
 4130 John E **Holmes**  
 4959 Nelson **Hornick**  
 4048 James I **Hubler**  
 4787 Herbert W **Husselbee**  
 2293 Robert N **Hutcheson**  
 4928 Howard E **Hutton**  
 4702 Alvan G **Hyman**  
 4839 Richard E **Kalnins**  
 1917 John **Keck**  
 4750 Roy **Keeley**  
 4330 Craig **Kelly**  
 1992 Francis **Kiddle**  
 4361 James B **Killian**  
 4545 Samuel **Kioskli**  
 2968 Jack **Koch**  
 5052 Arvid **Koppang**

(NPD List—continued on 132)

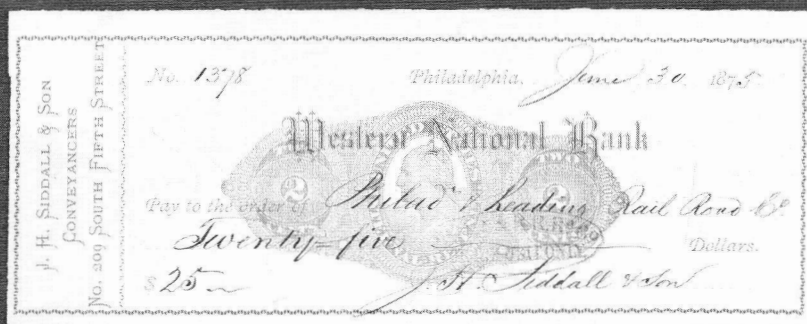
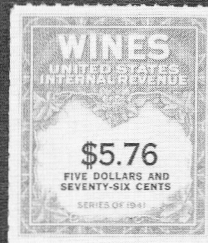
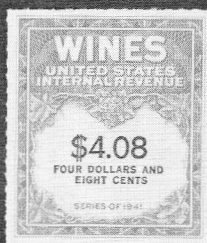
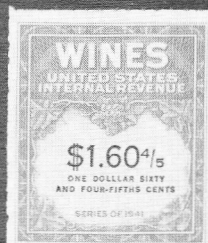
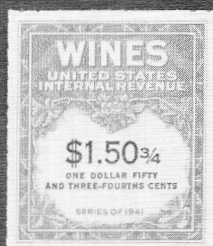
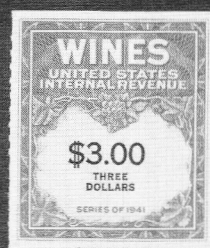
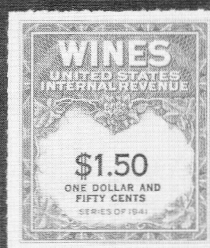
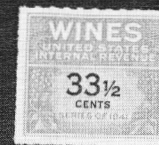




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4





# ERIC JACKSON

☎215-926-6200 • FAX 215-926-0120 • P.O. BOX 728 • Leesport, PA 19533

## MAIL AUCTION #93

CLOSING DATE: July 6, 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

1	RE56 VF	35.00
2	RE57 VF tiny corner crease PHOTO	45.00
3	RE58 perfin, F-VF crease between stamp and tab	35.00
4	RE59 VF PHOTO	125.00
5	RE63* F-VF	10.00
6	RE82 VF	15.00
7	RE83 VF thin spot PHOTO	75.00
8	RE104* VF	16.00
9	RE107 VF staple holes, thin	7.50
10	RE112* VF	5.00
11	RE113* VF	5.00
12	RE116* VF	3.00
13	RE121* VF	4.75
14	RE124* VF	5.00
15	RE125* VF	7.00
16	RE139* F-VF	10.00
17	RE148* F-VF PHOTO	110.00
18	RE150 F-VF lightly varnished	50.00
19	RE153* F	9.00
20	RE154* VF PHOTO	70.00
21	RE155 F-VF	27.50
22	RE159 perfin, F-VF	10.00
23	RE161* F PHOTO	200.00
24	RE163 perfin, VF	20.00
25	RE164 VF staple holes, small rust stain	30.00
26	RE165 VF staple holes	20.00
27	RE166 perfin, F-VF	35.00
28	RE167 F-VF usual small faults PHOTO	125.00
29	RE174* F-VF	7.00
30	RE176 F-VF staple holes PHOTO	70.00
31	RE178 VF staple holes	45.00
32	RE180* VF	10.00
33	RE181* VF	20.00
34	RE183* VF faint toning on back	55.00
35	RE184* VF	30.00
36	RE185* VF PHOTO	100.00
37	RE186* VF	16.00
38	RE187* VF faint toning on back PHOTO	110.00
39	RE188* VF PHOTO	90.00
40	RE190* VF	3.75
41	RE191* VF faint toning	4.00
42	RE192* VF	12.50
43	RE193* VF	3.75
44	RE194* VF PHOTO	120.00
45	RE195* VF PHOTO	50.00
46	RE196* VF	4.25
47	RE196a* F-VF PHOTO	45.00
48	RE198b F-VF	25.00
49	RE199* VF	3.50
50	RE200* VF	3.50
51	RE201* VF PHOTO	60.00
52	RE202* VF PHOTO	225.00
53	RE203* VF	17.50
54	RE203 F-VF	7.00
55	RG1-12* F-VF	49.75
56	RG20 VF PHOTO	70.00
57	RG59-60, 62-8, all with staple holes, 20c & 40c with straight edge, otherwise F-VF	—
58	RG70 F-VF staple holes, straight edge at top	25.00
59	RG71 F-VF staple holes PHOTO	50.00
60	RG72 F-VF staple holes PHOTO	65.00
61	RG73 F-VF staple holes PHOTO	60.00
62	RG74 F-VF staple holes PHOTO	75.00
63	RG75 F-VF staple holes PHOTO	75.00
64	RG83* VF	2.00
65	RG84* VF	2.00
66	RG85* VF	2.00
67	RG86* F-VF	2.00
68	RG87* VF	1.75
69	RG88* VF	4.00
70	RG89* VF	5.00
71	RG94* VF PHOTO	50.00
72	RG95* F-VF thin spot PHOTO	65.00
73	RG96* F-VF PHOTO	65.00
74	RG108-114* F-VF	11.55
75	RG115* F-VF	6.00
76	RG116* F-VF	8.00
77	RG117* F-VF	12.50
78	RG118* VF	12.50
79	RG119* VF	20.00
80	RG120 VF staple holes	15.00
81	RG124 F-VF staple holes	50.00
82	RG125 F staple holes, straight edge	15.00
83	RG127 F-VF staple holes, corner crease PHOTO	60.00
84	RJA59c* F-VF	4.00
85	RM45 clear strike on a 1799 promissory note, VF	35.00
86	RM97 sharp strike on a 1799 promissory note, VF	15.00
87	RM98 sharp strike on a 1799 promissory note, VF	20.00
88	RM102 sharp strike on a 1799 estate inventory, VF	—

few small document faults	45.00
89 RM110 clear strike on a part printed 1800 bill of lading for the sloop Lucy, F faulty	6.00
90 RM110 sharp strike on an 1800 promissory note, VF fold affects stamp	6.00
91 RM111 sharp strike on an 1800 promissory note, VF fold affects stamp	20.00
92 RM115 sharp strike on the back of a 1799 estate inventory, F-VF rejoined at fold with archival tape, small tear just affects stamp	100.00
93 RM123 sharp strike on a 1799 promissory note, VF fold affects stamp	20.00
94 RM124 clear strike on an 1800 promissory note, VF fold affect stamp	30.00
95 RM153 sharp strike on 1800 promissory note, VF	20.00
96 RM154 sharp strike on the back of a 1799 estate inventory, VF couple small splits in folds	27.50
97 RM155 sharp strike on a 1798 sight draft, VF fold affects stamp	35.00
98 RM156 sharp strike on an 1800 insurance policy for cargo on board the schooner Thomas, F-VF few document faults mended with scotch tape	110.00
99 RM162 sharp strike on an 1801 promissory note, VF fold affects stamp	30.00
100 RM163 sharp strike on a 1799 promissory note, VF lightly foxed	27.50
101 RM176 sharp strike on an 1800 promissory note, F-VF folds affect stamp	15.00
102 RM177 sharp strike on a 1798 promissory note on bluish paper, VF fold affects stamp	27.50
103 RM178 sharp strike on an 1801 promissory note, VF fold affects stamp	20.00
104 RM180 sharp strike on an 1800 estate inventory executed in Lower Penns Neck, Salem County, New Jersey, VF few repaired splits in folds	100.00
105 RM188 clear strike on an 1801 promissory note, VF fold affects stamp	45.00
106 RM189 sharp strike on a 1798 promissory note, VF fold affects stamp	40.00
107 RM240 sharp strike on an 1800 penal bond, VF usual pinhole in stamp	15.00
108 RM245 sharp strike on an 1800 penal bond, VF few small document faults, usual pinhole in stamp	25.00
109 RM260a clear strike on an 1801 promissory note, VF fold affects counter stamp	15.00
110 RM260b clear strike on an 1801 promissory note, VF fold affects counter stamp	15.00
111 RM261a sharp strike on an 1801 promissory note, VF light foxing	15.00
112 RM261a sharp strike on a part printed 1801 penal bond, F-VF couple minor document faults	15.00
113 RM261b sharp strike on an 1802 promissory note, VF fold affects counter stamp	20.00
114 RM262a sharp strike on an 1801 promissory note, VF mss. on stamp	55.00
115 RM263a sharp strike on the back of an 1801 power of attorney	15.00
116 RM263a sharp strike on an 1801 promissory note, F-VF fold affects stamp, foxed	15.00
117 RM263b clear strike on an 1801 promissory note, F-VF light foxing	15.00
118 RM265b sharp strike on an 1801 promissory note, VF mss. on stamp	45.00
119 RM265b sharp strike, undated estate inventory, VF	45.00
120 RM266a sharp strike an 1801 first bill of exchange from Newburyport, signed by Moses Brown, merchant and philanthropist, VF fold affects stamp	15.00
121 RM276a sharp strike on an 1816 promissory note, F-VF fold affects stamp	10.00
122 RM277b sharp strike on an 1815 promissory note, F-VF fold affects stamp	10.00
123 RM278a sharp strike on an 1816 promissory note, VF fold affects stamp	10.00
124 RM278b clear strike on an 1815 promissory note, fold affects stamp, light foxing	10.00
125 RM558 sharp strike on an 1802 import certificate for rum, VF	20.00
126 RM558 sharp strike on an 1826 import certificate for tea, VF	20.00
127 RM560 sharp strike on an 1800 import certificate for gin, right margin is water stained and a bit tattered	35.00
128 RM561 sharp strike on an 1802 import certificate for rum, VF	25.00
129 RM575 clear strike on an 1807 import certificate for tea, VF light foxing	30.00
130 RN-A1a William Topping & Co. receipt, VF	30.00
131 RN-B1a William Topping & Co., New York, receipt, VF	20.00
132 RN-B2 H. G. Marquand, Fourth National Bank, New York, check, F-VF	20.00
133 RN-B2 Dakin, Olcott & Co., National Bank of North	—

America, New York, check, VF	20.00
134 RN-B3 C. C. Parks, National Bank of North America, New York, check, VF	15.00
135 RN-B6 Jas. F. Wenman, Mechanics National Bank, New York, check, VF	15.00
136 RN-B10 Porter & Higby, Central National Bank, New York, check, VF	20.00
137 RN-B11* Joseph C. Stewart, Phillipsburgh National Bank, Washington, NJ, check, VF PHOTO	95.00
138 RN-B13a Dakin, Olcott & Co., Merchants' National Bank, New York, check, VF	60.00
139 RN-B20a William Topping & Co., New York, receipt, VF	10.00
140 RN-H3 Manufacturers National Bank, Philadelphia, check, VF	5.00
141 RN-J4 North Pennsylvania RR Co., Manufacturers National Bank, Philadelphia, check, VF	7.00
142 RN-K8 Western National Bank, Philadelphia, check, VF PHOTO	300.00
143 RN-L3 North Pennsylvania RR Co., Manufacturers National Bank, Philadelphia, check, VF	10.00
144 RN-X5a Pere Marquette Parlor Car ticket, VF thin	15.00
145 IMITATION SPARKLING WINE, 1912 1 Pint red, 1 Quart blue, VF unused PHOTO	—
146 FERMENTED FRUIT JUICE 4 oz. gray, F PHOTO	10.00
147 8 oz. green, F small faults PHOTO	15.00
148 29 oz. brown, F-VF faulty PHOTO	25.00
149 32 oz. orange red, F PHOTO	20.00
150 HYDROMETER LABEL Series of 1897, F small faults PHOTO	—
151 USIR ORDER FORM FOR OPIUM OR COCA LEAVES, etc., Series of 1923 duplicate, red on white, VF	—
152 -Series of 1936 original, black on olive safety paper, VF	—
153 -Series of 1936 duplicate, red on white, VF	—
154 -Series of 1936 duplicate, red on olive safety paper, VF	—
155 -Series 1948 original, black on olive safety paper, VF	—
156 -Series 1948 duplicate, black on olive safety paper, VF	—
157 -Series 1955 duplicate, VF	—
158 -Form 2513 (Rev. 9/59) duplicate, black on yellow safety paper, VF	—
159 -Form 2513 (Rev. 4/64), duplicate, on yellow safety paper, VF	—
160 -Form 2513 (Rev. 4/64), duplicate, on bright yellow safety paper	—
161 -Form 2513 (Rev. 4/70) duplicate, on yellow safety paper, VF	—
162 NATIONAL PROHIBITION ACT, PRESCRIPTION FOR MEDICINAL LIQUOR, Series E, original and duplicate, unused with stubs, VF	—
163 INVENTORY OF OPIUM, COCA LEAVES, MARIHUANA, ETC., IRS Form 713, Rev. March 1939, original, VF unused, folded	—
164 APPLICATION FOR REGISTRATION UNDER CONTROLLED SUBSTANCES ACT OF 1970, Form DEA-226 (10/74), F-VF folded	—
165 SPECIAL TAX STAMPS Broker, 1924 \$200, used with 12 coupons, F corner thins, small tear	—
166 Retail Liquor Dealer, 1916 \$25, VF few margin faults	—
167 -1928 \$25, VF	—
168 -1931 \$25, VF	—
170 Retail Dealer in Fermented Malt Liquor, 1937 \$20, used with 12 coupons, VF	—
171 -1938 \$20, VF tack holes	—
172 -1939 \$20, VF	—
173 -1940 \$20, VF crease	—
174 -1940 \$20 with purple handstamp "Value increased under Revenue Act of 1940", VF tack holes, crease, glue stain on back	—
175 -1941 \$20, VF	—
176 -1942 \$22, VF small hole	—
177 -1943 \$22, VF	—
178 -1944 \$22, VF	—
179 -1945 \$22, VF	—
180 -1946 \$22, VF	—
181 -1947 \$22, VF	—
182 -1948 \$22, VF thin spot	—
183 -1949 \$22, VF	—
184 -1950 \$22, VF thin spot	—
185 -1951 \$22, VF	—
186 -1952 \$22, VF	—
187 -1953 \$22, VF thin spot	—
188 Brewer of 500 Barrels or More, 1936 \$100, used with 12 coupons, F tack holes, thin, clipped to design at bottom	—
189 -1937 \$100, used with 12 coupons, VF tack holes, light creases	—
190 Pleasure Boat or Yacht, 16 ft. to 28 ft., 1942 \$5, unused, VF	—
191 Retail Dealer in Uncolored Oleomargarine, 1937 \$6, used with 12 coupons, VF	—
192 Practitioner Dispensing Opium, Etc., 1930 \$1, handstamp transfer of address, VF	—
193 Practitioner Dispensing Opium, Coca Leaves, Etc., 1935 \$1, handstamp transfer of address, F-VF small faults	—
194 -1939 \$1, VF	—
195 -1942 \$1, F-VF small faults	—
196 -1952 \$1, F-VF	—
197 -1953 \$1, F-VF small faults, blue ink stain at upper left	—
198 Retail Dealer in Opium, Etc., 1921 \$6, F-VF small faults	—
199 -1924 \$6, used with one coupon, F-VF small faults	—
200 -1929 \$3, VF couple light creases	—
201 -1931 \$3, VF	—
202 Retail Dealer in Opium, Coca Leaves, Etc., 1941 \$3, VF tack hole	—
203 -1942 \$3, VF tack holes	—

## Member's Ads

Free advertisements will be given to ARA members subject to the conditions found in the last issue. Requests not conforming to those conditions will not be honored or acknowledged. Ads should only be sent to: Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA

**Chauffeurs Badges**, hunting and fishing badges wanted. Dr. Ed Miles, 888-8th Avenue, New York City, NY 10019. \*1163\*

**Watned**: Printed precancellations on 1st Issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. \*1164\*

**Sale. Revenue** stamp paper. Draft Union Mutual Life Insurance Co. Portland, Maine, RN-X7 vertical left side. Vignette, rocky coast, light house, keepers house center in light green. VF. Printer Lakeside Press, Portland, Maine. Unlisted in Castenholz \$65.00. W. B. Smith, 37 Connie Lane, Aston, PA 19014-1505. (215) 459-1956. \*1165\*

**Have just** been commissioned to break up a wonderfully comprehensive 1st thru 3rd US revenue issue perf multiple collection which contains common thru extremely scarce & desirable items. Want lists solicited. Or, approvals sent against adequate references & description of

your interests. Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548. \*1166\*

**Before Rowland Hill** our British friends were using adhesive stamps for fiscal purposes long before they thought to use them for postage stamps. I have a few legal indentures on pure vellum, hand written, with seals and tax stamps applied with lead foil. (These are very large, and make a magnificent item to frame.) Price is \$25 each. Some have many signatures. They look like a million dollars, but priced much less. Herman Herst, Jr., Box 1583, Boca Raton, FL 33429. \*1167\*

**Barber Match Company**, 3¢ black #RO19b. Much nicer than average copy, no creases, thins, or scrapes. Small perf fault UL and 1/8" closed tear LR. Very fine appearance. No gum. \$60 post-paid, returnable any reason. Duck plate blocks, pristine F-VFNH: RW44, \$38. RW47, \$44. Phone (904) 448-6214. Doug Swisher, Box 52701, Jacksonville, FL 32201. \*1168\*

## Non-payment of Dues List

continued  
from page  
129

2716 Joanne Kraus	4136 George S Norton	4962 Larry Sommers
1390 Mitchell K Krevor	1844 David L Nortridge	4913 Lawrence Souza
974 Dr Joseph L Kurtzman	4985 Mohan Ramji Patel	4244 John H Spruhan
5022 Randall Larkins	4905 Mark J Pawlowski	4060 Shepard A Spunt
3973 Donald A Lauritsen	4650 Robert D Perigoe	4189 J Robert St Germain
3479 John W Lercher	3716 Edward A (Al) Peterson	2985 Robert Stragnell
4855 Andrew Levitt	4990 Wm Andrew Pinkley	4379 Joe D Stuart
4956 Gary Liggett	4836 Elizabeth C Pope	4927 Michael G Sunde
1542 Russell J Logan	525 Robert G Ramsey	4687 George B Sweet
1229 Robson Lowe	1789 Kenneth J Reis	4916 Karen J Taylor
5011 David Y Lu	4955 George Reynolds	4974 William M Taylor
2733 Howard R Lutz	4174 Herbert D Rice	4963 George Theofiles
5025 Santiago Roig Mafe	4040 George L, II Richards	4530 Thomas T Tibbitts
1705 Michael Mahler	3105 Jack R Ritter	3276 R E Wallace
2972 Jerold M Massler	4960 Michael Rivkin	4246 Donald L Watson
2340 Scott A McClung	4752 Gary L Roberts	2443 Charles Watt
4698 Daniel J McGuire	4998 Peter A Robertson	2132 John W Watts
3363 Timothy M Mcree	5013 Dr Mark B Robson	4029 Gary D Weaver
4917 Sheldon M Meiboom	979 William G Rook, Sr	614 Mac Weiner
3541 Curtis D Metz	4617 Dr John D Rosen	4552 Cpt T I Weintraub
4641 Edward Michniewicz	4460 John N Rowe	4191 Deane B, II Westland
5031 Charles D Miller	4779 Christopher F Rupp	5056 Gary White
3752 Ray Miller	4528 Richard J Samoly	3553 Edward J Whiting
859 Arthur J Mongan	4988 Roger G, Dr Schnell	3154 Jerry W, Jr Whorton
2469 M J Murray	1461 Fred Schuepbach	1905 Joseph L Wiesmeier
3521 Robert J Murrin	3735 Bernard Schukraft	3998 Peter M Wilcox
4682 John D Neefus	5048 Robert I Schwartz	2949 Roslyn Winard
4789 Gary J Neilson	3220 Ted Shonfeld	2406 Jan R Wooton
2261 J Kenney Newville	4219 A Soesantio	2698 D D Wray
4616 J F Nicosia	4891 David M Sohn	3254 Ralph R Zerberonia

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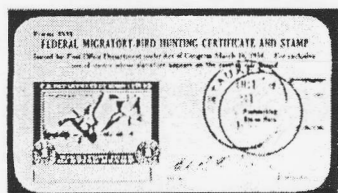
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- By approval to ARA members

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TAR

Send to: Tony Hall (AR), 53a High Street  
Whitwell, Hitchin, Hertfordshire  
SG4 8AJ, England

# United States Revenues

FUTURE DELIVERY, SILVER TAX, CIGARETTE TUBES, POTATO TAX,  
TOBACCO SALES TAX, NARCOTIC TAX, MOTOR VEHICLE USE,  
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All stamps are in fine or better condition unless noted otherwise. Your satisfaction is guaranteed; any  
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Scott #	Mint	Used			
RC1	2.00	.15	RG68	30.00	—
RC2	25.00	—	RG69	50.00	—
RC3	3.00	.15	RG70	60.00	—
RC3A	40.00	5.00	RG71	165.00	50.00
cut cancel			cut cancel		30.00
RC4	6.50	.15	RG72	135.00	—
RC4a	—	10.00	RG73	200.00	—
RC5	6.50	.15	RG74	160.00	75.00
RC6	—	.50	RG75	275.00	—
RC7	22.50	—	cut cancel		60.00
RC8	7.50	.20	RG83	2.00	—
RC9	—	9.00	RG84	2.00	—
cut cancel		3.00	RG85	2.00	—
RC10	15.00	.25	RG86	2.00	—
RC11	—	.25	RG87	1.75	—
RC12	—	2.50	RG88	4.00	—
RC13	20.00	.40	RG89	5.00	—
RC15	—	4.00	RG90	7.50	—
cut cancel		.60	RG91	15.00	—
RC16	—	1.25	RG92	20.00	—
cut cancel		1.00	RG93	18.00	—
perfin		3.50	RG94	50.00	—
RC16a	—	1.50	RG95	65.00	—
cut cancel		1.25	RG96	65.00	—
RC17	—	.60	RG97	120.00	90.00
cut cancel		2.25	RG98	125.00	90.00
RC18	—	1.00	RG99	125.00	100.00
cut cancel		25.00	RG108	.65	—
RC19	—	7.00	RG109	.75	—
cut cancel		11.00	RG110	.90	—
RC20	—	4.50	RG111	1.25	—
cut cancel		4.00	RG112	1.75	—
perfin		5.00	RG113	3.25	—
RC21	—	1.50	RG114	3.00	2.50
cut cancel		.20	RG115	6.00	—
RC22	1.00	2.00	RG116	8.00	—
RC23	—	.50	RG117	12.50	—
cut cancel		.75	RG118	12.50	—
RC25	—	20.00	RG119	22.50	—
RC26	—	10.00	RG120	37.50	15.00
cut cancel		.75	RG121	55.00	35.00
RG1	1.00	—	RG122	65.00	—
RG2	1.00	.50	RG123	85.00	—
RG3	1.20	1.25	RG124	90.00	30.00
RG4	1.75	1.25	RG125	125.00	50.00
RG5	2.50	2.50	RG127	—	125.00
RG6	3.50	2.50	cut cancel		60.00
RG7	4.00	2.50	RG130	30.00	30.00
RG8	5.00	3.25	RH1	.50	.25
RG9	5.50	3.50	RH2	—	9.00
RG10	6.50	5.00	RH3	2.50	1.00
RG11	7.50	6.00	RH4	7.50	2.00
RG12	12.50	8.00	RI1	.25	—
RG13	18.50	10.00	RI2	.40	—
cut cancel		6.00	RI3	.40	—
RG14	22.50	14.00	RI4	.50	—
RG15	50.00	25.00	RI5	.50	—
RG16	40.00	17.50	RI6	1.25	—
RG17	45.00	15.00	RI7	1.50	—
RG18	65.00	15.00	RI8	4.00	—
RG19	—	45.00	RI9	3.50	—
RG20	—	70.00	RI10	4.00	—
RG21	—	30.00	RI11	6.00	—
RG22	—	225.00	RI12	11.00	—
cut cancel		100.00	RI13	10.00	—
RG26	—	65.00	RJ1	.30	.15
RG37	15.00	—	RJ2	.35	.20
RG38	15.00	—	RJ3	1.25	.40
RG39	15.00	—	RJ4	1.50	.40
RG40	16.50	—	RJ4a	10.00	7.50
RG41	10.00	—	RJ5	4.00	1.50
RG42	16.50	—	RJ6	4.00	1.50
RG43	15.00	—	RJ7	—	1.75
RG44	16.50	—	RJ8	—	1.75
RG45	15.00	—	RJ9	—	4.00
RG46	25.00	—	RJ10	35.00	10.00
RG47	25.00	—	RJ11	90.00	12.00
RG48	25.00	—	RJA9	2.00	1.50
RG49	95.00	—	RJA10	5.00	—
RG50	160.00	—	RJA11	27.50	—
RG53	550.00	—	RJA12	9.00	—
RG58	3.00	—	RJA13	15.00	12.50
RG59	3.00	—	RJA14	12.50	—
RG60	3.00	—	RJA15	45.00	—
RG61	4.50	—	RJA16	60.00	—
RG62	4.50	—	RJA19	17.50	15.00
RG63	6.50	—	RJA20	100.00	—
RG64	7.50	—	RJA33	1.00	.65
RG66	12.50	—	RJA34	1.50	1.25
RG67	25.00	—	RJA35	30.00	—

RJA36	5.00	4.00	RV40	17.50	—
RJA37	20.00	12.50	RV41	15.00	—
RJA39	—	3.00	RV42	2.00	—
RJA41	40.00	17.50	RV43	30.00	—
RJA42a	—	5.00	RV44	30.00	—
RJA42b	1.00	.25	RV45	25.00	—
RJA42d	—	15.00	RV46	22.50	—
RJA43a	—	.50	RV48	20.00	—
RJA43b	2.00	.25	RV49	20.00	—
RJA43d	—	10.00	RV50	15.00	—
RJA44a	—	1.25	RV51	12.00	—
RJA44b	1.00	.50	RV52	12.00	—
RJA45b	—	125.00	RV53	9.00	—
RJA46a	—	2.50	Used		Punch cancel
RJA46b	1.25	.65	RV53	25.00	20.00
RJA46d	—	7.50	RX1	25.00	20.00
RJA47a	—	1.50	RX2	100.00	90.00
RJA47b	3.00	.65	RX3	20.00	17.50
RJA49b	—	10.00	RX4	17.50	15.00
RJA49d	—	35.00	RX5	9.00	7.00
RJA50b	7.50	3.25	RX6	9.00	7.00
RJA51b	1.50	.75	RX7	2.00	1.25
RJA51d	—	15.00	RX8	20.00	15.00
RJA52b	6.00	3.50	RX9	5.00	3.50
RJA54b	1.50	.50	RX10	2.50	1.50
RJA54d	—	10.00	RX11	12.50	9.00
RJA55a	—	50.00	RX12	6.00	5.00
RJA55b	5.00	4.00	RX13	4.00	2.50
RJA57b	—	20.00	RX14	25.00	21.00
RJA59a	—	65.00	RX15	15.00	10.00
RJA59b	—	15.00	RX16	9.00	7.50
RJA59c	8.00	4.00	RX17	50.00	40.00
RJA60b	30.00	20.00	RX18	4.50	3.25
RJA62b	35.00	30.00	RX19	21.00	15.00
RJA63b	30.00	25.00	RX20	21.00	15.00
RJA64b	60.00	45.00	RX21	27.00	22.50
RJA66b	22.50	15.00	RX22	32.50	30.00
RJA67a	—	20.00	RX23	70.00	50.00
RJA67b	20.00	10.00	RX24	900.00	650.00
RJA69a	—	15.00	RX25	85.00	75.00
RJA71c	8.00	4.00	RX28	—	40.00
RJA72c	90.00	—	RX29	—	4.00
RJA73b	15.00	1.50	RX30	—	15.00
RJA74b	20.00	—	RX31	—	12.00
RJA76	125.00	85.00	RX33	—	22.50
RJA77	—	5.00	RX34	—	25.00
RV1	1.25	—	RX36	—	10.00
RV2	15.00	—	RX37	—	25.00
RV3	11.00	—	RX38	—	2.50
RV4	12.50	—	RX39	—	7.00
RV5	12.50	—	RX40	—	30.00
RV7	20.00	—	RX41	—	6.00
RV8	27.50	—	RX43	—	70.00
RV9	25.00	—	RX45	—	50.00
RV10	21.00	—	RX46	—	80.00
RV11	20.00	—	Mint		Used
RV12	27.50	—	RV11	350.00	—
RV13	20.00	—	RV12	—	90.00
RV14	17.50	—	RV13	85.00	—
RV15	15.00	—	RV14	20.00	—
RV16	15.00	—	RV15	7.00	3.00
RV17	12.50	—	RV16	25.00	8.00
RV18	3.00	—	RV17	—	7.50
RV19	30.00	—	RV18	—	2.50
RV20	40.00	—	RV19	15.00	2.50
RV21	40.00	—	RV20	—	1.25
RV22	45.00	—	RV21	15.00	3.00
RV24	55.00	—	RV22	20.00	5.00
RV25	37.50	—	RV24	20.00	4.00
RV26	30.00	—	RV25	—	18.00
RV27	30.00	—	RV26	—	10.00
RV28	25.00	—	RV27	—	6.00
RV29	20.00	—	RV28	—	3.00
RV30	2.50	—	RV29	—	10.00
RV32	35.00	—	RV30	—	7.50
RV33	35.00	—	RV32	—	9.50
RV34	30.00	—	RV33	—	10.00
RV35	27.50	—	RV34	—	7.50
RV36	25.00	—	RV35	—	10.00
RV37	22.50	—	RV36	—	18.00
RV38	21.00	—	RV37	—	50.00
RV39	22.50	—	RV38	—	80.00
			RV39	—	—

All stamps are subject to prior sale. As many stamps are in short supply, alternate selections are appreciated. Payment with order please. Refund checks are sent for items that are sold out. I do not issue credit slips. I also accept American Express, Discover, Mastercard and Visa. Send all of the raised information on the card. Orders \$50 and over are sent postpaid; under \$50 please add \$1 for postage and handling. Pennsylvania residents must add 6% sales tax. Thank you!

MAY I HAVE YOUR WANTLIST FOR U.S. REVENUES?

**ERIC JACKSON**

member ARA ASDA APS

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P.O. Box 728

Leesport, PA 19533