



The American Revenuer

IN THIS ISSUE:

1994 Specialized Catalog of U.S. Non-pictorial Waterfowl Stamps	173
ARA Auction No. 50	202

Often overlooked by collectors, non-pictorial waterfowl stamps such as this are becoming more popular. A catalog listing appears inside, page 173.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

SEPTEMBER 1994

Volume 48, Number 8
Whole Number 468

Here's what's happening at...

BEL-AIRE/MICHAEL E. ALDRICH

✓1994 REVENUE STAMPED PAPER NET PRICE LIST

For your copy of this extensive list, just send \$2.00 for postage and handling.

✓BEL-AIRE AUCTION #67- OCTOBER 12th

If you have bid with our company in the past, you will receive this upcoming catalog automatically.

If you are new to our company, please call, write, or fax us for a copy of this catalog.

✓MICHAEL E. ALDRICH AUCTION #40- NOVEMBER 5th

This auction will be held in New York during the ASDA MEGA-EVENT. Material has been steadily arriving for this auction but we welcome any consignments which qualify for this sale. Consignments are accepted up until September 25, 1994.

✓MATCH & MEDICINE NET PRICE LIST...JUST OUT

This list is hot off the press. We currently have the strongest Match & Medicine stock that we have ever carried. We welcome you to a copy of this amazing list. Send \$2.00 for postage & handling. If you received our newsletter, look for it enclosed.

✓BOOTH HOLDER AT THE FOLLOWING SHOWS:

Postage Stamp Mega-Event, Madison Square Garden, NY- November 3-6

Metropex Stamp Show, Saint Paul, MN- November 26-27

OUR MATCH & MEDINE STOCK IS THE STRONGEST IT HAS EVER BEEN.

WE WELCOME YOU TO BROWSE THROUGH OUR NET PRICE LIST.

THE MORE YOU PURCHASE, THE MORE YOU SAVE.

*STORE FALL HOURS ARE NOW IN FULL FORCE: TUES.-FRI. 10-5, SAT. 10-3;
IT IS EXCITING TO SEE OUR OUT OF TOWN CUSTOMERS STOP IN...PLEASE INCLUDE
BEL-AIRE ON YOUR NEXT TRIP TO THE MIDWEST.*

WE RECENTLY TRAVELLED TO ALASKA FOR A LARGE CONSIGNMENT.

CAN WE TRAVEL YOUR DIRECTION?

BEL-AIRE, 2575 N. FAIRVIEW AVE., STE. 200, ST. PAUL MN 55113

PHONE: 612-633-6610 or FAX: 612-633-8830

Bel-Aire announces the 40th
MICHAEL E. ALDRICH
AUCTION

which will be held

6:00 p.m.- Saturday, November 5th

at the

New York Hotel Pennsylvania
(across from Madison Square Garden & Penn Station)

during the ASDA MEGA-EVENT



Viewing will be at the ASDA MEGA-EVENT
Thursday, Friday, & Saturday, Nov. 3-5



We are now taking consignments for this important national sale.
If you have Revenue material that you are interested in
selling, don't miss this explosive selling opportunity.

Deadline for Consignments: *SEPTEMBER 25, 1994*

~ Liberal Cash Advances Available ~

Michael E. Aldrich

P.O.Box 130484, St. Paul, Minnesota 55113
612-633-6610 Fax: 612-633-8830

E.S.J. van Dam Ltd

buys & sells

CANADIAN REVENUES

- Federal
- provincial
- proofs
- taxpaid
- liquor stamps
- conservation stamps
- Br. Cmmwlth revenues
- match tax
- documents
- telephone franks
- telegraph franks
- duck & hunting stamps
- hunting licenses
- semi-official airmails

Free! Latest 24 page pricelist + lavishly illustrated "ReveNews" newsletter.

Regular revenue auctions—catalogue on request

CANADIAN REVENUES—100 different only US\$24

Coming soon

THE 1995 CANADIAN REVENUE STAMP CATALOG

Canadian revenue specialist since 1970

E. S. J. van Dam, Ltd.

PUBLISHER OF THE CANADIAN REVENUE STAMP CATALOGUE & ALBUM

P.O. Box 300A, Bridgenorth, Ont., Canada K0L 1H0
ASDA, APS CSDA, ARA

Phone (705) 292-7013 • FAX (705) 292-6311



Herb Latuchie AUCTIONS

AN INVITATION

Join us in our Silver Anniversary Auction #25 Oct. 8, 1994. 1st, 2nd and 3rd ISSUE REVENUES with many imperf and part perf pairs and multiples • MATCH & MEDICINES (inc. dozen plate blocks) • DUCKS RW1-RW60 complete • 52 lots TINFOIL TAXPAIDS, consigned by Alan Hicks, the man who wrote the book on tinfoils • Over 100 R.R., MINING and other stock certificates • There are over 2,000 lots in this auction, with most of the lots photoed, some in full colors. HIGHLIGHTS are hundreds of rare ADVERTISING COVERS, most multicolored; rare VENDING MACHINE PERFORATIONS; 100s of rare POST CARDS (Mucha etc) etc. etc. JUST A FEW DAYS LEFT. Phone (216) 928-2844 or FAX (216) 928-2292 for the VALUABLE and INTERESTING CATALOG. \$3 please to cover shipping.

**Herb Latuchie
AUCTIONS**

P.O. Box 67099 (2128 Front St.)

Cuyahoga Falls, OH 44221

Ph (216) 928-2844 FAX (216) 928-2292

ARE YOU A COLLECTOR OF U.S. & WORLDWIDE STAMPS, COVERS & REVENUES?

AUCTION SCHEDULE

US & Worldwide Stamps & Postal History

Auction No. 235
November 18-19, 1994
Collectors Club
New York City

Auction No. 236
January 27-28, 1995
Collectors Club, NYC

Consignments now being accepted

We regularly offer Stamps, Revenues & Postal History in our renowned "Especially for Specialists"® Public Auctions.

AN INVITATION TO CONSIGN

Individual stamps, covers or collections for Public Auction or Private Treaty Sale

WE ALSO PURCHASE OUTRIGHT!

Contact us first describing your material. Include your address and phone numbers.

Catalog Subscriptions
1 Year with Realizations
1 Year Catalog Only
Sample with Realizations
Sample Catalog Only

N. America

\$10.00
\$7.50
\$1.50
\$1.00

Overseas

\$18.00
\$15.00
\$2.50
\$1.50

Jacques C. Schiff, Jr., Inc.

195 Main Street

Ridgefield Park, New Jersey 07660

201-641-5566 • from NYC 662-2777 • FAX 201-641-5705

Licensed and Bonded Auctioneers • Est. 1947



QUALIFIED AUCTIONEER





No 521

CISCO NETTING STAMP



WANTED

STATE FISHING STAMPS

IOWA TROUT STAMP
15542

VOID APRIL 1, 1962



\$2.00

STATE CONSERVATION COMMISSION



HIGHEST PRICES
PAID

Also Non-Pictorial
State Waterfowl Stamps
and Many Other Fish
and Game Stamps Wanted.

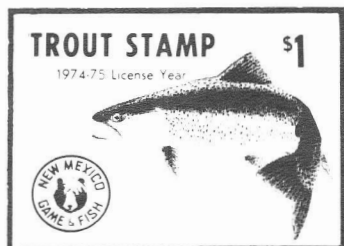
Call or Write:

DAVID R. TORRE

P.O. Box 4298

Santa Rosa, CA 95402

(707) 525-8785



— Sign and attach to license —

TROUT FISHING STAMP

No 8486

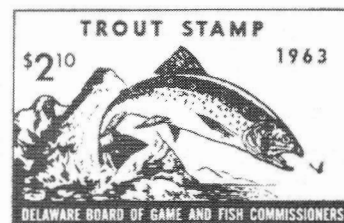


Commonwealth of Pennsylvania
Department of Revenue



NON-
RESIDENT
TROUT
STAMP
1961

490



PAPEL SELLADO

"Spanish Colonial Papel Sellado of the Audiencia of Quito" by Henry B. Madden

The Henry Madden collection with 128 illustrated examples (1637 to 1824) and additional comments. Spiral bound. \$30.00 postpaid while the stock lasts. Check must accompany order. Order from:

Jeffrey B. Madden
P. O. Box 487
Riderwood, MD 21139



GLASS SLIPPER, P.O. BOX 62
YORK, ENGLAND, YO1 1YL

Books Over 100 revenue titles available plus

100+ on locals, cinderellas, etc.

POSTAL AUCTION of world-

wide revenues, locals and cinderellas. Our specialties: Poland, Russia, Cycling & Olympic themes.

Ask for FREE lists today!

Phone UK + 904 701 505 FAX UK + 904 702 684

We're Fiscally Responsible as Both Buyers and Sellers.

We Handle

- All Scott-listed U.S. Revenues
- Other U.S. Back-Of-The-Book
- Canadian Revenues

How do we sell?

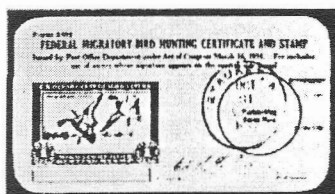
- Through net price lists published six times yearly and offering 1,000s of individual items
- By approval to ARA members

How can we help you?

RICHARD FRIEDBERG

Masonic Building Suite 106
Meadville, PA 16335
814-724-5824

Paying \$250 each!



For Form 3333's from the following states. Date cancelled, with RW1 affixed.

Must be in good condition.

AL	IN	MS	NM	SD
AZ	KS	MT	ND	UT
AR	KY	NE	OK	VT
CO	LA	NV	RI	WV
GA	MD	NH	SC	WY

Other usages and licenses also wanted.

★ **Fast Check!** ★

Call 1-800-231-5926

Sam Houston Duck Co.

P.O. Box 820087, Houston, TX 77282 713-493-6386
Bob Dumaine - APS - ASDA Life Member



Connexus



REVENUES

U.S., BRITISH EMPIRE, FOREIGN
FIRST ISSUE DOCUMENTARIES
PROPRIETARIES, CUSTOMS
WINE, BEER, NARCOTICS
MATCH & MEDICINE

LOTS & COLLECTIONS

Also **STAMPS & POSTAL HISTORY**

See Us at Booth #64

Philadelphia National Stamp Exhibition
Throop C. Brown & Marje S. Newman

MAIL AUCTIONS
CONSIGNMENTS WANTED!!!

Are You on Our Mailing List??

P.O. Box 453 Tel (203) 453-4298
Guilford, CT 06437 FAX (203) 458-2220

President's Letter

Philatelic Immortality

We are all mortal and we were reminded of this rather vividly last month as we read "ARA Convention: Revenuers to die at Bocconcini." I doubt that our editor meant that we were to eat our last supper at the ARA convention! Nevertheless, it prompted me to think further about some of the ideas regarding philatelic immortality expressed in last month's column.

One route to philatelic immortality that was stated last month is through the written word. Who among us does not know the name, Chris West, the pseudonym of Elliot Perry, who wrote volumes on U.S. nineteenth century revenues.

No U.S. revenue collector can ever forget Morton Dean Joyce. No one in the past fifty years accumulated such a volume of revenue stamps and I suspect that no one in the next fifty years will succeed in gathering anything like the Joyce collection. Although Joyce wrote a number of articles for *The American Revenuer*, (TAR) and exhibited certain portions of his remarkable collection, he will be remembered more for the dispersal of his voluminous collections through the very well documented auction catalogs. The documentation of Joyce's collection through auction and sales catalogs will long preserve the memory of Morton Dean Joyce in the minds of collectors of U.S. revenues. Less widely known will be the parts of his collections that were sold at private treaty. However, all of us who have obtained an item or two from the Joyce collection cherish those

items and will pass the information of its provenance along to the next generation of collectors.

Exhibits, like collections, evolve and are eventually dispersed. They have an ephemeral and brief existence. The U. S. Classics Society has long recognized that exhibits produce knowledge which often does not find its way into print in a more permanent form and so the group has encouraged exhibitors to photocopy their exhibits and donate a copy to their library. I have just received two photocopies of exhibits from ARA member Bill Gerlach for inclusion in the ARA Library. One is Bill's fine exhibit of U.S. Proprietary Stamps and the other is his exhibit of Official Seals. I have seen both exhibits and both contain otherwise unpublished information. In this way information and the memory of great exhibits can be passed along to the next generation of collectors. I invite other ARA exhibitors to send copies of their exhibits to the ARA library to share their knowledge and insights with fellow members of the American Revenue Association.

Finally there is the example of Clarence Eagle, which I do not wish to encourage. Eagle's magnificent collection was donated to the Library of Congress. George Turner was able to get the collection transferred to the National Philatelic Collection and then documented the proofs and essays in both the Eagle and the

THE AMERICAN REVENUER

The Journal of International Fiscal Philately

Volume 48, Number 8,
Whole Number 468, September 1994

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1994 by The American Revenue Association. Printed in USA.

POSTMASTER: Send Form 3579 to The American Revenuer, Rockford, Iowa 50468-0056.

Editor: Kenneth Trettin
Rockford, Iowa 50468-0056.
Phone 515-756-3542 (no one else will answer) or 515-756-3680.
FAX 515-756-3352.

Contributing Editor: Richard Riley
24055 Paseo Del Lago
257 Tower II
Laguna Hills, CA 92653

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

Joyce collections in the 1974 monumental work, *Essays and Proofs of United States Internal Revenue Stamps*, published by the Bureau Issues Association. Were it not for Turner's work, the Eagle collection would remain largely unknown. I have some suspicion that there are significant items in the Eagle collection that were not documented by Turner. Until someone takes the time to document the remaining items it is as if they never existed!

The experience of museums with philatelic property has not always been very positive. Remember the theft of philatelic material from the New York Public Library? Even the Smithsonian has not been immune; many of you will recall the recovery of *some* of the marijuana stamps that disappeared from the National Philatelic Collection. When museums need funds, they have sold some or all of the stamps which had been donated. You will no doubt recall stories of the dispersal of collections from the Carnegie Library in Pittsburgh and from the Philatelic Foundation.

Donations of unique material, like many of the items in the Eagle collection, is in my opinion a tragedy for the collecting community in several ways. My one son, who is the curator of the Chesapeake Bay Maritime Museum, tells me that the vast number of items in

museum collections are rarely, if ever, seen by the public. As if that is not enough, very rare items donated to museums are removed from collector availability. If significant collections are donated to museums, fewer collectors will have the opportunity to own and study the material.

Which raises another interesting point. Suppose the owner of the famous one cent British Guiana, only one of which has ever been recorded, decided to donate the stamp to the Smithsonian. Would this be just cause for its removal from the Scott catalogs? There are a number of Series of 1941 wine stamps that are known to have been issued, but because none are known in collector's hands (there are hundreds of sheets of them in the Smithsonian!) they are not listed in Scott's *U.S. Specialized Catalog*. Can anyone identify a cataloged item that was delisted because it was donated to a museum?

The best memories of past revenue collectors have been through the writing and documentation of their collections. Even when the collectors themselves did not do the documentation, our memories have been enhanced very favorably by the catalogs of the dispersal of their collections.

Ronald Leshner, ARA President

Collector's and Exhibitor's Forum

Note from U.S. Sales Circuit Manager

The announcement that the U.S. Sales Circuit will be reactivated has resulted in over forty requests for circuits. The circuit books are being printed, and by late September they should be in the hands of those wanting blank books in which to mount their material.

More U.S. revenue material is needed to satisfy the evident demand. Order your blank books now. All five book formats are 50¢ each;

there is no bulk order discount. Remember, too, uncirculated ARA sales books issued by the previous U.S. circuit manager will be accepted until the end of the year.

The circuits are only open to ARA members as yet another membership benefit. ARA U.S. Sales Circuit Manager, Box 1890, Manhattan, KS 66502-0022.

ARA library has surplus non-revenue publications for sale

The ARA library has acquired a number of non-revenue philatelic publications that have not circulated for at least the past ten years. Complete year volumes of *The American Philatelist* and of the *Philatelic Literature Review* are being offered to the member making the best offer for each volume. Bids for each year set must be sent to the ARA librarian by

November 1. Shipping via library rate will be added to the winning bid.

The following issues of *The American Philatelist* are available: 1980, 1981, 1982, 1984, 1985, 1988, 1989, 1990, 1991. The following sets of *The Philatelic Literature Review* are available: 1974 Volume 23, 1975 Volume 24, (Forum—continued on page 200)

1994 Specialized Catalog of U.S. Non-pictorial Waterfowl Stamps

by David Torre, ARA

©1994 David R. Torre

In recent years, the number of collectors and dealers specializing in waterfowl stamps has grown tremendously. This has led to an increasing demand for information. Many references have been published which contain information about the federal waterfowl stamps. Fewer references may be found for pictorial state waterfowl stamps with more work remaining to be done in this area. The most challenging and intriguing area of waterfowl stamp collecting is the area for which the fewest philatelic references have been published. It includes the non-pictorial stamps which have been issued by state, local and tribal governments. Many of these predate pictorial state stamps and none of them were printed or issued with any thought for collectors. As a consequence, it has been difficult for researchers to accumulate information about these stamps.

The 1991 *Scott Federal and State Duck Stamp Catalogue* contained a partial listing of non-pictorial waterfowl stamps. However, the last comprehensive listing was made by E. L. Vanderford in his *Handbook of Fish and Game Stamps*, published in 1973. As this valuable reference has long been out of print (and out of date), many contemporary collectors and dealers have remained largely in the dark about these stamps. Some will be surprised to learn that over one-third of all the stamps that have been required to hunt waterfowl in the U.S. have been non-pictorial. This diverse group includes Ohio's 1938 stamps for hunting on Pymatuning Lake, the first waterfowl stamps ever issued by a state government; Marion County's 1941 stamps for hunting on Marion County Lake, the first waterfowl stamps ever issued by a local government; Marion County's 1943 stamps, the first stamps issued by any level of government to bear the inscription "Duck Stamp"; and the Rosebud Sioux Tribe's 1959 game bird stamps, the first stamps required by any tribal government to hunt waterfowl on an Indian reservation.

With the first edition of this specialized catalog, the author shall begin to list, describe and provide relevant information on all of the non-pictorial stamps that have been required to hunt waterfowl in the U.S. Additional listings will be included in future editions as more information becomes available and some current research is completed. All of the stamps will be numbered and the majority will be priced. This catalog is intended to supplement the references which are available for pictorial federal and state stamps. It is hoped that collectors and dealers will then have a greater frame of reference with which to enjoy this fascinating hobby.

What has been included

Although they are often referred to as non-pictorial, many of the stamps listed in this catalog may be more accurately described as "semi-pictorial." They may include a small or background image that is secondary to the printed text in the overall stamp design.

In a few instances, pictorial stamps have been listed. This has occurred for one of two reasons; either (1) information about the stamps has traditionally be excluded from pictorial stamp references, or (2) it is necessary to include them in order to provide a complete listing for a particular series. An instance of the latter occurs with the small game stamps issued by North Dakota. Stamps were issued for resident and non-resident hunters starting in 1967 and resident youth hunters starting in 1981. All of the stamps in the series to date have been non-pictorial, with the exception of the stamps issued for resident hunters since 1981 which have been pictorial.

It is intended that future editions of this catalog will list all of the stamps required by tribal governments to hunt waterfowl on Indian reservations. In this edition, only the tribal governments which initiated stamp programs prior to 1980 have been included.

How the catalog has been organized

This catalog has been ordered as follows:

1. By state, alphabetically
2. State issues; local issues; tribal issues
3. By series, chronologically
4. By year, chronologically
5. Resident; resident youth; non-resident

A precedent for listing tribal issues under state headings was established in (Frank L.) Applegate's *Catalogue of State and Territorial Game and Fishing License Stamps*, published in the early 1960s. Tribal issues were similarly listed by Vanderford (1973, 1977). In recent years an alternative approach, related to the issue of sovereignty, has been discussed. Tribal issues would thereby be listed in a separate section of the catalog, alphabetically. It seems fairly clear, however, that although enjoying a degree of self-government, the tribes cannot be viewed as completely sovereign nations (Torre, 1992). For this edition, the author has selected the conventional approach, i.e.: under state headings.

How the stamps are numbered

In this catalog, the *series* is viewed as a basic, autonomous unit. Therefore, the stamps in each series have been numbered independently of those in other series under the same state, local or tribal heading. The use of a similar numbering system (Cummings, 1991) was met with less than unanimous approval. However, the author is unaware of an alternative system which may be successfully applied to this subject area and result in a reference that is more elegant or user friendly. In order to be clearly understood, it is expected that collectors and dealers will refer to specific issues by first stating appropriate government and series designations, then catalog numbers. For example: "Illinois daily usage 8."

A separate figure number (*F*—) is located just to the right of the catalog number. The figure number corresponds to a representative illustration of the stamp, usually found between the introduction for each series and the listings.

Condition and values

In general, the values stated in this catalog are for sound stamps with fine-very fine centering. However, it is important to understand that with non-pictorial waterfowl stamps, condition is not so directly related to value as it is for pictorial waterfowl stamps. This is due to the fact that the quantities printed and issued are generally quite low relative to those for

pictorial stamps. Many are difficult for the collector to acquire in *any* condition and small faults or poor centering have little effect on a non-pictorial stamp's value.

There are two columns for values in this catalog. Values in the first column are for unused stamps with at least 90% of their original gum. Hinging is to be expected, especially on pre-1980 issues and has little or no effect on a non-pictorial stamp's value. Values in the second column are for used stamps with little or no gum. If a stamp has been removed from a license, it is in *used* condition. Used stamps may or may not bear a signature. For many stamps in this edition, no value is state in one or both columns, only a "—." In these cases either (1) no or very few examples have been recorded and the stamps have seldom, if ever, changed hands, or (2) the recent market price has been so volatile that no stated value would be meaningful. Many of these will be priced in future editions. **Warning: the absence of a stated value is not *always* an indication that a stamp is rare or expensive.**

In some cases where stamps have changed hands very few or no times within the past three to four years, the author has felt comfortable assigning *estimated* values based on his knowledge of comparative rarity and demand. For such stamps, values appear in italics. Italics have also been used for stamps whose actual or estimated market value has changed significantly within the past year.

The balance of the stamps in this catalog have been valued primarily by averaging known sales over the past three to four years. While this system provided sufficient data to price most of the stamps, the time period involved resulted in values which tend to be *understated*. The author has adjusted some of the values when they were clearly out of line with current market conditions (using other dealer's current retail price lists when available).

Finally, it should be understood that this is *not* a retail price list, for the author or any other stamp dealer. These are *not* ARA prices. Many collectors and dealers may choose to adopt the values stated herein. However, some will no doubt feel they are too high or too low. The values given are solely intended to serve as a helpful guide in buying and selling. (The references to this introduction appear on page 200 following the catalog listing.)

California

Honey Lake Stamps

The Honey Lake Wildlife Area is located in northeastern California, in Lassen County. Starting with the 1956-57 waterfowl season, seasonal hunting permits were issued in the form of stamps at the state-owned and operated management area. All stamps were printed as single stamp booklet panes with a tab attached to the top. The panes were rouletted between the stamp and the tab. Fifty panes

were stapled together to form a booklet. Starting with the 1974-75 issue, unused remainders of the Honey Lake stamps were made available to collectors. All of the 1981-82 remainders were accidentally destroyed. The series was discontinued following the 1985-86 season. For more information, see Torre, D. R. "The Honey Lake Waterfowl Stamps." *The American Revenuer* 1994 March; 48:44-67.



Figure 1



Figure 2

1	F1	1956-57	\$5.00	black on white	—	—
2	F1	1957-58	\$5.00	black on blue-green	—	—
3	F1	1958-59	\$5.00	black on dark yellow	—	—
4	F1	1959-60	\$5.00	black on dark yellow	450.00	—
5	F1	1960-61	\$5.00	black on white	—	—
6	F1	1961-62	\$5.00	black on blue-green	—	—
7	F1	1962-63	\$5.00	black on dark yellow	—	—
8	F1	1963-64	\$5.00	black on white	—	—
9	F1	1964-65	\$6.50	black on pink	—	—
10	F1	1965-66	\$6.50	black on white	—	—
11	F1	1966-67	\$6.50	black on yellow, Type I	—	—
serial numbers 1-700, printer's information at bottom right						
a.	F2	1966-67	\$6.50	black on yellow, Type II	—	—
serial numbers 701-1050, lacking printer's information						
12	F2	1967-68	\$10.00	black on pink	—	—
13	F2	1968-69	\$10.00	black on blue	—	—
14	F2	1969-70	\$10.00	black on green	—	—
15	F2	1970-71	\$15.00	black on dark yellow	—	—
16	F2	1971-72	\$15.00	black on pink	—	—
17	F2	1972-73	\$15.00	black on blue	—	—
18	F2	1973-74	\$15.00	black on blue	—	—
19	F2	1974-75	\$15.00	black on pink	30.00	15.00
20	F2	1975-76	\$15.00	black on green	50.00	25.00
21	F2	1976-77	\$15.00	black on light yellow	50.00	25.00
22	F2	1977-78	\$20.00	black on blue	50.00	25.00
23	F2	1978-79	\$20.00	black on light yellow-brown	50.00	25.00
24	F2	1979-80	\$20.00	black on light yellow	50.00	25.00

25	F2	1980-81	\$15.00	black on light blue	35.00	20.00
26	F2	1981-82	\$20.00	black on light yellow-brown	—	—
27	F2	1982-83	\$20.00	black on pink	30.00	15.00
28	F2	1983-84	\$20.00	black on light green	30.00	15.00
29	F2	1984-85	\$20.00	black on dark yellow	30.00	15.00
30	F2	1985-86	\$20.00	black on light blue	30.00	15.00

Madeline Plains Stamp

The Madeline Plains Waterfowl Management Area was located in northeastern California, approximately 70 miles north of Honey Lake in Lassen County. Seasonal waterfowl permits similar to the Honey Lake stamps

were issued for the 1956-57 season only. Eighteen stamps were sold. In 1957 the area was closed. For more information, see Torre, D. R. "The Honey Lake Waterfowl Stamps." *The American Revenuer* 1994 March; 48:44-67.

1	F1	1956-57	\$5.00	black on dark yellow (no examples have been recorded)	—	—
---	----	---------	--------	--	---	---

Hunting License Validation Stamps

Starting with the 1962-63 season, California printed one type of generic hunting license. The licenses were differentiated by separate hunting license validating stamps for residents, resident juniors and non-residents. All of the stamps were non-pictorial with the exception of 1970-71. These stamps were the first required state-wide to hunt waterfowl, along with other game birds and mammals, in California. When pictorial duck stamps were issued starting in 1971, both state stamps were required in addition to a federal waterfowl stamp. The stamps were self-adhesive which required a protective backing. The 1962-63 stamps were issued in booklet panes of five (5 x 1) with a tab at the left. Five panes were stapled together to form a book. The stamps

were issued with a rouletted tab at the top but were otherwise imperforate. Starting with the 1963-64 issues the stamps were die cut, mounted on a protective backing and issued in fold-out booklets containing 25, 10 and 5 stamps for the three classifications respectively. All stamps through 1968-69 have serial numbers printed in red ink. Resident stamps were over-printed and issued to disabled veterans at no charge through the 1980-81 season. California continued to issue hunting license validation stamps after the 1983-84 season. This section will be updated in the next edition of this catalog. For more information, see Torre, D. R. "The No Fee Fish and Game Stamps of California." *The American Revenuer* 1993 October; 47:240-263.

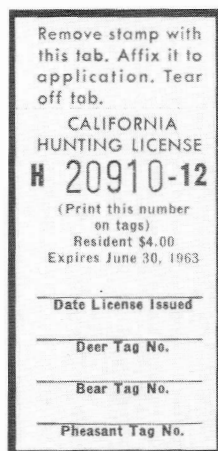


Figure 3

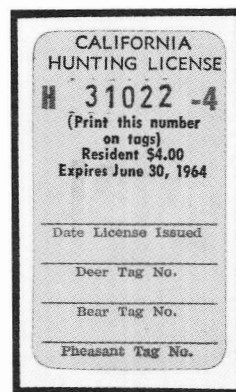


Figure 4

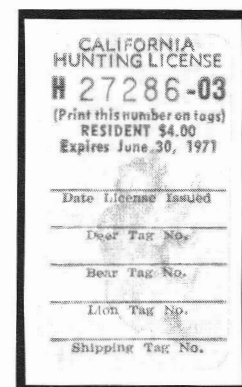


Figure 5

1	F3	1962-63	\$4.00	black on white, resident	—	5.00
a.				overprinted "NO FEE" for disabled veterans	—	—
2	F3	1962-63	\$1.00	black on yellow, junior	—	50.00
3	F3	1962-63	\$25.00	black on green, non-resident	—	100.00
4	F4	1963-64	\$4.00	black on green, resident	—	3.00
a.				overprinted "NO FEE" for disabled veterans	—	—
5	F4	1963-64	\$1.00	black on gray, junior	—	20.00
6	F4	1963-64	\$25.00	black on yellow-orange, non-resident	—	65.00
7	F4	1964-65	\$4.00	black on pink, resident	20.00	1.00
a.				overprinted "NO FEE" for disabled veterans	—	—
8	F4	1964-65	\$1.00	black on yellow-brown, junior	—	35.00
9	F4	1964-65	\$25.00	black on dark gray, non-resident	—	50.00
10	F4	1965-66	\$4.00	black on gray, resident	20.00	1.00
a.				overprinted "NO FEE" for disabled veterans	—	—
11	F4	1965-66	\$1.00	black on yellow-gray, junior	—	35.00
12	F4	1965-66	\$25.00	black on ivory, non-resident	—	65.00
13	F4	1966-67	\$4.00	black on salmon, resident	20.00	1.00
a.				overprinted "NO FEE" for disabled veterans	—	—
14	F4	1966-67	\$1.00	black on light blue, junior	50.00	10.00
15	F4	1966-67	\$25.00	black on burgundy, non-resident	—	50.00
16	F4	1967-68	\$4.00	black on yellow, resident	15.00	.50
a.				overprinted "NO FEE" for disabled veterans	—	—
17	F4	1967-68	\$1.00	black on green, junior	35.00	5.00
18	F4	1967-68	\$25.00	black on brown, non-resident	50.00	25.00
19	F4	1968-69	\$4.00	black on pink, resident	30.00	1.00
a.				overprinted "NO FEE" for disabled veterans	—	—
20	F4	1968-69	\$1.00	black on blue-gray, junior	—	30.00
21	F4	1968-69	\$25.00	black on light orange, non-resident	—	65.00
22	F4	1969-70	\$4.00	black on white, resident	30.00	1.00
a.				overprinted "NO FEE" for disabled veterans	—	—
23	F4	1969-70	\$1.00	black on dark pink, junior	—	30.00
24	F4	1969-70	\$25.00	black on light yellow, non-resident	50.00	25.00
25	F5	1970-71	\$4.00	blue on manila, resident	50.00	1.00
a.				overprinted "NO FEE" for disabled veterans	—	—
26	F4	1970-71	\$1.00	black on blue-gray, junior	50.00	10.00
27	F4	1970-71	\$25.00	black on gray-brown, non-resident	50.00	25.00
28	F4	1971-72	\$4.00	black on green, resident	30.00	1.00
a.				overprinted "NO FEE" for disabled veterans	—	—
b.				overprinted "DISABLED VETERANS / NO FEE"	—	—
29	F4	1971-72	\$1.00	black on lavender, junior	—	30.00
30	F4	1971-72	\$25.00	black on peach, non-resident	85.00	35.00
31	F4	1972-73	\$6.00	black on pink, resident	—	1.00
a.				overprinted "DISABLED VETERANS / NO FEE"	—	—
32	F4	1972-73	\$2.00	black on light yellow, junior	—	30.00
33	F4	1972-73	—	—, non-resident	—	—
				(no examples have been recorded)		
34	F4	1973-74	\$6.00	black on blue, resident	—	1.00
a.				overprinted "DISABLED VETERANS / NO FEE"	—	—
35	F4	1973-74	\$2.00	black on lavender, junior	80.00	30.00
36	F4	1973-74	\$35.00	black on gray, non-resident	85.00	35.00
37	F4	1974-75	\$6.00	black on green, resident	30.00	1.00

a.				overprinted "DISABLED VETERANS / NO FEE"	—	—
38	F4	1974-75	\$2.00	black on orange, junior	75.00	20.00
39	F4	1974-75	\$35.00	black on reddish-purple, non-resident	75.00	25.00
40	F4	1975-76	\$10.00	red-brown on brown, resident	30.00	1.00
a.				overprinted "DISABLED VETERANS / NO FEE"	—	—
41	F4	1975-76	\$2.00	black on dark red, junior	75.00	20.00
42	F4	1975-76	\$35.00	black on yellow, non-resident	75.00	25.00
43	F4	1976-77	\$10.00	black on blue, resident	30.00	1.00
a.				overprinted "DISABLED VETERANS / NO FEE"	—	—
44	F4	1976-77	\$2.00	black on gray-violet, junior	80.00	25.00
45	F4	1976-77	\$35.00	black on lavender, non-resident	75.00	25.00
46	F4	1977-78	\$10.00	black on red-orange, resident	30.00	1.00
a.				overprinted "DISABLED VETERANS / NO FEE"	—	—
47	F4	1977-78	\$2.00	black on yellow-green, junior	75.00	20.00
48	F4	1977-78	\$35.00	black on pink, non-resident	85.00	35.00
49	F4	1978-79	\$10.00	black on yellow, resident	30.00	1.00
a.				overprinted "DISABLED VETERANS / NO FEE"	—	—
50	F4	1978-79	\$2.00	black on red, junior	75.00	20.00
51	F4	1978-79	\$35.00	black on light brown, non-resident	75.00	25.00
52	F4	1979-80	\$10.00	black on red, resident	30.00	1.00
a.				overprinted "DISABLED VETERANS / NO FEE"	—	—
53	F4	1979-80	\$2.00	black on yellow-green, junior	75.00	20.00
54	F4	1979-80	\$35.00	black on dark blue, non-resident	75.00	25.00
55	F4	1980-81	\$10.25	black on blue, resident	30.00	1.00
a.				overprinted "DISABLED VETERANS / NO FEE"	—	—
56	F4	1980-81	\$2.00	black on light brown, junior	65.00	15.00
57	F4	1980-81	\$36.25	black on tan, non-resident	75.00	25.00
58	F4	1981-82	\$11.50	black on dark green, resident	30.00	1.00
59	F4	1981-82	\$2.25	black on blue, junior	75.00	20.00
60	F4	1981-82	\$40.00	black on gray, non-resident	80.00	35.00
61	F4	1982-83	\$12.50	black on pink, resident	30.00	1.00
62	F4	1982-83	\$2.50	black on brown, junior	75.00	20.00
63	F4	1982-83	\$43.50	black on orange, non-resident	90.00	25.00
64	F4	1983-84	\$13.25	black on blue, resident	30.00	1.00
65	F4	1983-84	\$2.75	black on purple, junior	75.00	20.00
66	F4	1983-84	\$46.50	black on green, non-resident	90.00	25.00

Colorado

North Central Goose Stamp

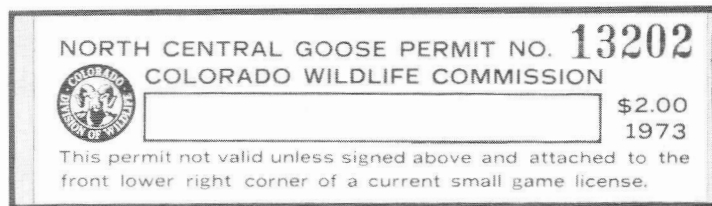


Figure 6

1	F6	1973	\$2.00	black on white	—	—
---	----	------	--------	----------------	---	---

This stamp was issued in 1973 only. It was used in an area extending from Fort Collins to approximately 50 miles east. The stamps were self-adhesive and required a protective backing. They were die cut and mounted on rolls of backing paper approximately one-half inch apart. The stamps are believed to have been issued in rolls of 800.

Idaho

Provisional Waterfowl Stamp

This stamp was issued to hunters at the beginning of the 1991-92 season. The stamps were printed when the state's shipment of regular pictorial stamps was delayed. The stamps were self-adhesive. They were die cut

and mounted on a protective backing adjacent to an information tab. The tab was normally retained for record and research purposes. Ten stamps were stapled together to form a book.

1991-92 IDAHO WATERFOWL PERMIT		1991-92	\$6.00
FEE — \$6.00 (Includes \$1.00 Vendor Fee)			
654-1-027080			
1. Hunt License Number		4. Vendor No.	
5. Date Issued		6. Time issued A.M. P.M.	
REMITTANCE PORTION			
		654-1- 027080	

Figure 7

1 F7 1991-92 \$6.00 green on white

75.00 25.00

Illinois

Daily Usage Stamps

These stamps were required to hunt ducks and geese on various state-owned and operated public waterfowl hunting grounds starting in the early 1950s. Prior to 1959, separate daily usage stamps were used on public pheasant hunting grounds. From 1959 through 1972, the same \$5.00 stamps were used at goose and pheasant areas. The stamps validated daily permits which were recollected at the end of the hunt. The daily usage stamps were often stapled to the permits and staple holes are not considered to be a fault on the old style stamps. Stamps through 1972 were perforated 12 or 12 ½ and were issued in booklet panes of 25 (5 x 5). The panes were straight edged along the top, bottom and right sides. A 10 mm perforated selvage extended along the left side of the panes. No duck stamp was printed in 1971 and stamps were not used from 1973 through 1976.

Starting in 1977 stamps were issued with no date or face value. The same stamps were issued year after year until supplies were exhausted. The new style daily usage stamps have gone through many different printings, resulting in variations of the type size and paper color. Starting in 1977 both the duck and goose stamps were issued in booklet panes of 25 (5 x 5). The panes were straight edged along the top, bottom and right sides and rouletted between the stamps. A 10 mm rouletted selvage extended along the left side. Fifty panes were stapled together to form a book. In recent years the duck stamps have been issued in coil rolls of 500, rouletted horizontally. For more information, see Torre, D. R. "The Illinois Daily Usage Stamps." *The American Revenuer* 1994 April; 48:76-96.



Figure 8

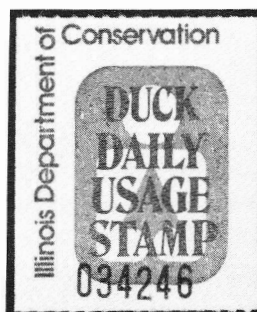


Figure 9

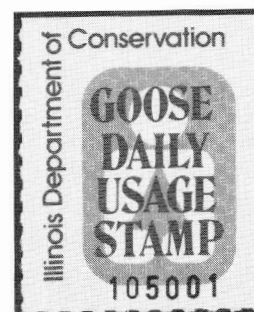


Figure 10

1	F8	1953	\$2.00	orange on blue (ducks or geese)	—	—
2	F8	1954	\$2.00	— (ducks or geese)	—	—
		(no examples have been recorded)				
3	F8	1955	\$2.00	— (ducks or geese)	—	—
		(no examples have been recorded)				
4	F8	1956	\$2.00	green on manila (ducks or geese)	1,000.00	500.00
5	F8	1957	\$2.00	orange on light blue-green (ducks or geese)	450.00	225.00
6	F8	1958	\$2.00	green on manila (ducks or geese)	350.00	175.00
7	F8	1959	\$3.00	green on manila (ducks)	250.00	125.00
8	F8	1959	\$5.00	red-brown on light blue-green (geese)	250.00	125.00
9	F8	1960	\$3.00	red-brown on light blue-green (ducks)	250.00	125.00
10	F8	1960	\$5.00	green on manila (geese)	250.00	125.00
11	F8	1961	\$3.00	green on manila (ducks)	250.00	125.00
12	F8	1961	\$5.00	red-brown on light blue-green (geese)	250.00	125.00
13	F8	1962	\$3.00	green on manila (ducks)	250.00	125.00
14	F8	1962	\$5.00	red-brown on light blue-green (geese)	250.00	125.00
15	F8	1963	\$3.00	orange on light blue-green (ducks)	250.00	125.00
16	F8	1963	\$5.00	green on manila (geese)	250.00	125.00
17	F8	1964	\$3.00	green on manila (ducks)	250.00	125.00
18	F8	1964	\$5.00	red on light blue-green (geese)	250.00	125.00
19	F8	1965	\$3.00	orange on light blue-green (ducks)	250.00	125.00
20	F8	1965	\$5.00	green on manila (geese)	250.00	125.00
21	F8	1966	\$3.00	green on manila (ducks)	250.00	125.00
22	F8	1966	\$5.00	orange on light blue-green (ducks)	250.00	125.00
23	F8	1967	\$3.00	orange on light blue-green (geese)	250.00	125.00
24	F8	1967	\$5.00	green on yellow (geese)	250.00	125.00
25	F8	1968	\$3.00	green on yellow (ducks)	250.00	125.00
26	F8	1968	\$5.00	orange on light blue (geese)	250.00	125.00
27	F8	1969	\$3.00	orange on light blue (ducks)	250.00	125.00
28	F8	1969	\$5.00	green on manila (geese)	250.00	125.00
29	F8	1970	\$3.00	green on manila (ducks)	500.00	250.00
30	F8	1970	\$5.00	orange on light blue (geese)	500.00	250.00
31	F8	1971	\$5.00	green on manila (geese)	550.00	275.00
32	F8	1972	\$3.00	orange on light blue-green (ducks)	—	—
33	F8	1972	\$5.00	orange on light blue-green (geese)	—	—
34	F9	1977—		black on light blue, ducks	—	—
35	F10	1977—		black on manila, geese	—	—

Kansas

Marion County Duck Stamps

Marion County is located in central Kansas, with the county seat of Marion being approximately 43 miles northeast of Wichita. A recreational park, featuring a lake, was built 3 ½ miles southeast of Marion in the late 1930s. These stamps were required of county residents intending to hunt waterfowl on the lake starting in 1941. Some were perforated, most were rouletted. All stamps were printed in booklet panes of ten (2 x 5) with a tab at the top and, with a couple of exceptions, were stapled

five panes to a book. Several errors in typesetting occurred over the years which resulted in constant varieties on the ten-stamp panes. The Marion County stamps have the distinction of being the longest consecutively issued series of waterfowl stamps by any state or local government (1941–1973). For more information, see Torre, D.R. "The Fish and Game Stamps of Marion County, Kansas." *The American Revenuer* 1993 June; 47:152–173, 175.

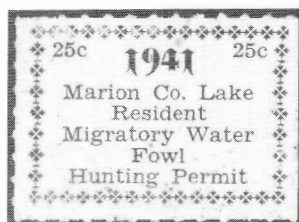


Figure 11



Figure 12

1	F11	1941	\$0.25	black on white, rouletted	—	—
2	F11	1942	\$0.25	black on white, purple rubber stamp	—	—
<i>Remainders from 1941 were rubber stamped "1942" and initialed "J. E. M." by the Park and Lake Supervisor, Jerry E. Mulliken.</i>						
3	F12	1943	\$0.25	black on pink, perforated	—	—
4	F12	1944	\$0.25	black on green, rouletted	—	—
5	F12	1945	\$0.25		—	—
<i>(no examples have been recorded)</i>						
6	F12	1946	\$0.25	black on yellow, perforated	—	—
7	F12	1947	\$0.25	black on pink, perforated	—	—
8	F12	1948	\$0.50	black on blue, rouletted	—	—
9	F12	1949	\$0.50	black on white, rouletted	—	—
10	F12	1950	\$0.50	black on blue, perforated	—	—
11	F12	1951	\$0.50	black on white, perforated	—	—
12	F12	1952	\$0.50		—	—
<i>(no examples have been recorded)</i>						
13	F12	1953	\$0.50		—	—
<i>(no examples have been recorded)</i>						
14	F12	1954	\$0.50	black on pink, perforated	75.00	35.00
15	F12	1955	\$0.50	black on green, rouletted	75.00	35.00
16	F12	1956	\$0.50	black on white, rouletted	100.00	50.00
17	F12	1957	\$0.50	black on blue, perforated	75.00	35.00
a.					stamps from position three have a "1" set in place of the "l" in "RESIDENT"	
					—	—

b.			stamps from position four have the first two lines of text reversed	—	—
18	F12	1958	\$0.50 black on light yellow, rouletted	150.00	75.00
19	F12	1959	\$0.50 black on white, rouletted	65.00	50.00
20	F12	1960	\$0.50 black on pink, rouletted	125.00	100.00
a.			stamps from position nine are missing an ornamental ball from the upper left corner of the frame	—	—
21	F12	1961	\$0.50 black on white, rouletted	125.00	100.00
a.			stamps from position six are missing one leg of the "R" in "RESIDENT," thus spelling "PESIDENT"	—	—
22	F12	1962	\$0.50 black on white, perforated	125.00	100.00
23	F12	1963	\$0.50 black on pink, rouletted	250.00	200.00
24	F12	1964	\$0.50 black on pink, rouletted	250.00	200.00
a.			stamps from position ten have the second and third lines of text reversed	—	—
25	F12	1965	\$0.50 black on green, rouletted	200.00	150.00
26	F12	1966	\$0.50 black on light yellow, rouletted	—	—
27	F12	1967	\$0.50 black on green, perforated	750.00	500.00
28	F12	1968	\$0.50 black on pink, rouletted	200.00	175.00
29	F12	1969	\$0.50 black on yellow, rouletted	175.00	150.00
a.			stamps from position eight have "DUCK" misspelled "DUSK"	—	—
30	F12	1970	\$0.50 black on white, rouletted	250.00	200.00
31	F12	1971	\$0.50 black on pink, rouletted	650.00	400.00
32	F12	1972	\$0.50 black on blue, rouletted	650.00	400.00
33	F12	1973	\$0.50 black on pink, rouletted	—	—

Minnesota

Surcharge Stamps

Hunters were required to purchase these stamps in 1957 and 1971 in order to generate additional revenue for Minnesota Conservation Department projects, more specifically, the "aquisition and development of wildlife lands." The 1957 stamps were perforated 12 ½

and printed in booklet panes of ten (2 x 5) with a 23 mm perforated selvage at the top. The left, right and bottom sides of the panes were straight-edged. The 1971 stamps were rouletted 9 ½ and printed in booklet panes of unknown size.



Figure 13

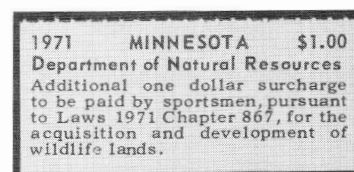


Figure 14

1	F13	1957	\$1.00	mallards and river scene	125.00	15.00
2	F14	1971	\$1.00	black on dark yellow	—	75.00

Montana

Bird License Stamps

These stamps were required to hunt waterfowl starting in 1969. It was previously reported in the 1991 *Scott Federal and State Duck Stamp Catalogue* that these stamps were "not required to hunt waterfowl." This resulted from erroneous information supplied to E. L. Vanderford by a Montana Department of Fish, Wildlife and Parks License Section employee. Montana conservation licenses state beneath the stamp box "waterfowl hunters must possess BOTH Montana Bird and Federal Water-

fowl stamps." (see Figure 19). Through 1977-78 issues, the stamps were rouletted and printed in booklet panes of ten (5 x 2) with a tab at the left. For at least some year's youth and non-resident stamps, the lower row of five "stamps" in each pane was left blank. 1978-79 and 1979-80 stamps were rouletted and printed in booklet panes of ten (5 x 2) with a tab attached to the left of *each stamp*. It should be noted that Montana sold a "Bird Art" stamp in 1980-81 that was not required for hunting.

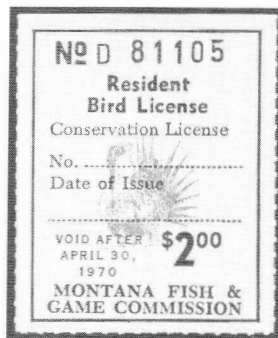


Figure 15

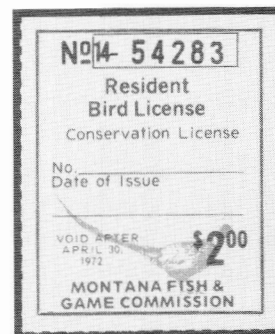


Figure 16

1	F15	1969-70	\$2.00	black on cream, resident	150.00	15.00
2	F15	1969-70	\$1.00	black on orange, youth	150.00	50.00
3	F15	1969-70	\$25.00	black on orange-brown, non-resident	150.00	75.00
4	F15	1970-71	\$2.00	black and red on gray, resident	100.00	10.00
a.				stamps from position ten are missing the "1" in "1971"	—	—
5	F15	1970-71	\$1.00	black and red on blue, youth	350.00	75.00
6	F15	1970-71	\$25.00	black and red on salmon, non-resident	—	—
7	F16	1971-72	\$2.00	black and red on manila, resident	100.00	10.00
8	F16	1971-72	\$1.00	black and red on yellow, youth	100.00	35.00
9	F16	1971-72	\$25.00	black and red on gray, non-resident	100.00	50.00
10	F16	1972-73	\$2.00	black and red on blue-green, resident	100.00	10.00
11	F16	1972-73	\$1.00	black and red on blue, youth	100.00	35.00
12	F16	1972-73	\$25.00	black and red on dark yellow, non-resident	100.00	50.00
13	F16	1973-74	\$2.00	black and red on dark yellow, resident	100.00	10.00
14	F16	1973-74	\$1.00	black and red on light yellow, youth	100.00	35.00
15	F16	1973-74	\$25.00	black and red on blue-green, non-resident	100.00	50.00
16	F16	1974-75	\$2.00	black and red on blue-green, resident	100.00	10.00
17	F16	1974-75	\$1.00	black and red on blue, youth	100.00	35.00
18	F16	1974-75	\$25.00	black and red on dark yellow, non-resident	100.00	50.00
19	F16	1975-76	\$2.00	black and red on light tan, resident	100.00	10.00

20	F16	1975-76	\$1.00	black and red on light yellow, youth	100.00	35.00
21	F16	1975-76	\$25.00	black and red on light blue-green, non-resident	100.00	50.00
22	F16	1976-77	\$4.00	black and red on light blue-green, resident	100.00	10.00
23	F16	1976-77	\$2.00	black and red on lavender, youth	100.00	35.00
24	F16	1976-77	\$30.00	black and red on peach, non-resident	100.00	50.00
25	F16	1977-78	\$4.00	black and red on light rose, resident	100.00	10.00
26	F16	1977-78	\$2.00	black and red on light blue-green, youth	100.00	35.00
27	F16	1977-78	\$30.00	black and red on gray, non-resident	100.00	50.00



Figure 17



Figure 18

28	F17	1978-79	\$4.00	sage grouse, resident	10.00	2.00
29	F17	1978-79	\$2.00	sage grouse, youth	10.00	5.00
30	F17	1978-79	\$30.00	sage grouse, non-resident	10.00	7.50
31	F18	1979-80	\$4.00	snow geese, resident	10.00	2.00
32	F18	1979-80	\$2.00	snow geese, youth	10.00	5.00
33	F18	1979-80	\$30.00	snow geese, non-resident	10.00	7.50

Tag Number

Deer "A" 25-026718

Deer "B" _____

Elk 23-117038

Grizzly Bear _____

Black Bear _____

Turkey _____

Fishing Stamp

Waterfowl hunters must possess BOTH Montana Bird and Federal Waterfowl Stamps.

Each stamp is invalid unless affixed to license. All stamps expire April 30th after date of issue.

Resident Bird License Conservation License

No 14-11512

No 13-639202

Date of Issue 8-22-76

VOID AFTER APRIL 30, 1977

\$4.00

MONTANA FISH & GAME COMMISSION

MIGRATORY BIRD HUNTING STAMP

\$5

U.S. DEPARTMENT OF THE INTERIOR

Figure 19

Fort Peck Indian Reservation

Tribal Bird License Stamps

The Fort Peck Indian Reservation is located in the northeastern corner of Montana. Similar to the state game bird license stamps, these stamps were required to hunt waterfowl on the reservation. The earliest recorded examples are from 1975. However, it is believed that

stamps were also issued prior to 1975. The catalog numbers in this section may be revised if more information becomes available concerning earlier issues. The stamps were rouletted and printed in booklet panes of ten (5 x 2) with a tab at the left.

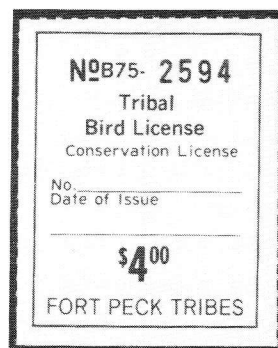


Figure 20

1	F20	1975	\$4.00	black on white	650.00	400.00
a.				added framelines	—	—
2	F20	1976	\$4.00	black on white	100.00	65.00
a.				double impression	—	—
3	F20	1977	\$4.00	black on white	—	—
4	F20	1978	\$5.00	black on orange	450.00	250.00

North Dakota

Small Game Stamps

These stamps were required to hunt waterfowl, in addition to other types of small game, state-wide starting in 1967. From 1981 through 1988 a habitat license fee was also incorporated into the stamps. In 1982 the resident stamp was changed from non-pictorial to pictorial. All stamps printed for resident and resident youth hunters were printed in booklet panes of five (1 x 5) with a tab at the top. In 1982 and 1983 the resident stamps also had a narrow selvage on the left and right sides. The prices listed for unused 1982 and 1983 stamps are for those with selvage on both sides. Stamps with one or both pieces of selvage missing sell

for a relatively small fraction of these prices. The pictorial resident stamps were also printed in sheets of thirty (5 x 6) with selvage on all four sides. All of the stamps from these sheets have perforations on all four sides and were produced specifically for stamp collectors. The non-resident stamps have been printed in a variety of formats over the years. These will be described in an article to appear in *The American Revenuer* in 1995. For many years the non-resident stamps were stapled to the hunting license. Staple holes are not considered to be a fault on non-resident stamps issued prior to 1972.

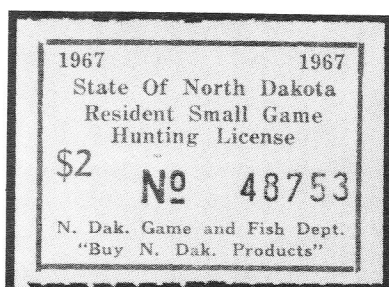


Figure 21

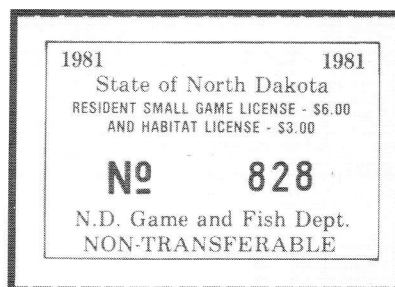


Figure 22

1	F21	1967	\$2.00	black on green, resident	—	50.00
2	F21	1967	\$25.00	black on green, non-resident	—	—
3	F21	1968	\$2.00	black on pink, resident	100.00	25.00
4	F21	1968	\$25.00	black on yellow, non-resident	—	50.00
5	F21	1969	\$2.00	black on green, resident	85.00	20.00
6	F21	1969	\$35.00	black on white, non-resident	—	50.00
7	F21	1970	\$2.00	blue on white, resident	75.00	15.00
8	F21	1970	\$35.00	black on pink, non-resident	125.00	35.00
9	F21	1971	\$2.00	black on yellow, resident	65.00	10.00
10	F21	1971	\$35.00	black on white, non-resident	—	50.00
11	F21	1972	\$3.00	black on pink, resident	35.00	5.00
12	F21	1972	\$35.00	red on white, non-resident	—	50.00
13	F21	1973	\$3.00	black on yellow, resident	35.00	5.00
14	F21	1973	\$35.00	green on white, non-resident	—	50.00
15	F21	1974	\$3.00	black on blue, resident	65.00	15.00
16	F21	1974	\$35.00	red on white, non-resident	—	35.00
17	F21	1975	\$3.00	black on white, resident	50.00	10.00
18	F21	1975	\$35.00	green on white, non-resident	—	35.00
19	F21	1976	\$3.00	black on dark yellow, resident	35.00	5.00
20	F21	1976	\$35.00	red on white, non-resident	75.00	30.00
21	F21	1977	\$3.00	black on white, resident	50.00	10.00
22	F21	1977	\$35.00	red on white, non-resident	65.00	30.00
23	F21	1978	\$5.00	black on white, resident	35.00	5.00
24	F21	1978	\$40.00	red on white, non-resident	50.00	25.00
25	F21	1979	\$5.00	black on white, resident	25.00	5.00
26	F21	1979	\$40.00	red on white, non-resident	35.00	20.00
27	F21	1980	\$5.00	black on white, resident	25.00	5.00
28	F21	1980	\$40.00	green on white, non-resident	35.00	20.00
29	F22	1981	\$9.00	black on white, resident	20.00	3.00
30	F22	1981	\$6.00	black on blue-green, youth	35.00	20.00
31	F22	1981	\$53.00	blue on white, non-resident	50.00	25.00



Figure 23



Figure 24

32	F23	1982	\$9.00	Canada geese, resident	2,000.00	25.00
a.				collector type	125.00	

33	F22	1982	\$6.00	black on blue, youth	35.00	20.00
34	F22	1982	\$53.00	black on white, non-resident	20.00	15.00
35	F23	1983	\$9.00	mallards, resident	3,000.00	25.00
a.				collector type	75.00	
36	F22	1983	\$6.00	black on orange, youth	—	20.00
37	F22	1983	\$53.00	black on white, non-resident	—	35.00
38	F24	1984	\$9.00	canvas backs, resident	2,500.00	25.00
a.				collector type	35.00	
39	F22	1984-85	\$6.00	black on light blue, youth	—	20.00
40	F22	1984-85	\$53.00	black on white, non-resident	—	35.00
41	F24	1985	\$9.00	blue bills, resident	4,000.00	25.00
a.				collector type	25.00	
42	F22	1985-86	\$6.00	black on light blue, youth	—	20.00
43	F22	1985-86	\$53.00	black on white, non-resident	—	35.00
44	F24	1986	\$9.00	pintails, resident	750.00	20.00
a.				collector type	18.00	
45	F22	1986-87	\$6.00	black on light blue, youth	—	20.00
46	F22	1986-87	\$53.00	black on white, non-resident	—	30.00
47	F24	1987	\$9.00	snow geese, resident	75.00	20.00
a.				collector type	15.00	
48	F22	1987-88	\$6.00	black on light blue, youth	—	25.00
49	F22	1987-88	\$53.00	black on white, non-resident	—	30.00
50	F24	1988	\$9.00	white-winged scooters, resident	30.00	15.00
a.				collector type	15.00	
51	F22	1988-89	\$6.00	black on light blue, youth	—	20.00
52	F22	1988-89	\$53.00	black on white, non-resident	—	30.00
53	F24	1989	\$6.00	redheads, resident	18.00	10.00
a.				collector type	10.00	
54	F21	1989-90	\$3.00	black on light blue, youth	—	20.00
55	F21	1989-90	\$50.00	black on white, non-resident	—	25.00
56	F24	1990	\$6.00	black labs with mallards, resident	15.00	10.00
a.				collector type	10.00	
57	F21	1990-91	\$3.00	black on light blue, youth	75.00	20.00
58	F21	1990-91	\$50.00	black on white, non-resident	—	25.00
59	F24	1991	\$6.00	green-winged teal, resident	12.00	8.00
a.				collector type	9.00	
60	F21	1991-92	\$3.00	black on light blue, youth	65.00	20.00
<i>Youth stamps were discontinued following the 1991-92 season</i>						
61	F21	1991-92	\$50.00	black on white, non-resident	150.00	20.00
62	F24	1992	\$6.00	blue-winged teal, resident	12.00	8.00
a.				collector type	8.00	
63	F21	1992-93	\$50.00	black on white, non-resident	—	25.00
a.				provisional	150.00	—
<i>The supply of regular 1992-93 non-resident stamps was exhausted before the end of the season. 1990-91 non-resident remainders were changed to 1992-93 with a ball point pen and put into use.</i>						
64	F24	1993	\$6.00	wood ducks, resident	9.00	6.00
a.				collector type	8.00	
65	F21	1993-94	\$75.00	black on white, non-resident	150.00	20.00

Non-Resident Waterfowl Stamps

These stamps were required of non-resident hunters, in addition to the non-resident small game stamp, starting in 1975. Stamps printed through 1984 are imperforate, while subsequent issues are rouletted on two sides. In 1975 all stamps were printed without serial numbers. Used copies have serial numbers written in with a ball point pen. All stamps 1976–1986 were printed with serial

numbers. Starting in 1987 the stamps were printed in two formats. Stamps rouletted on two adjacent sides were printed with serial numbers. Stamps rouletted horizontally only were printed without serial numbers and used copies have serial numbers written in with a ball point pen. Detailed information about these stamps will be published by the author at a later date.

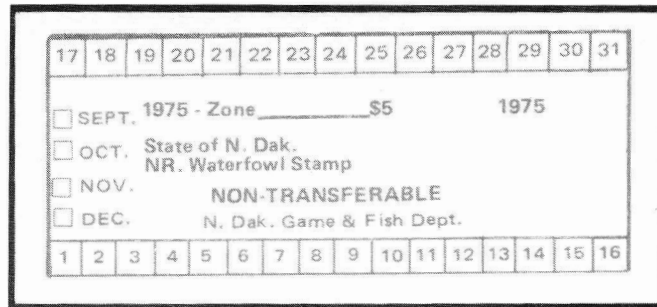


Figure 25

1	F25	1975	\$5.00	green on white	150.00	—
2	F25	1976	\$5.00	red on white	—	50.00
3	F25	1977	\$5.00	red on white	—	50.00
4	F25	1978	\$5.00	red on white	75.00	25.00
5	F25	1979	\$5.00	red on white	50.00	20.00
6	F25	1980	\$5.00	green on white	50.00	20.00
7	F25	1981	\$8.00	blue on white	65.00	25.00
8	F25	1982	\$8.00	black on white	20.00	15.00
9	F25	1983	\$8.00	black on white	—	35.00
10	F25	1984	\$8.00	black on white	—	35.00
11	F25	1985	\$8.00	black on white	—	35.00
12	F25	1986	\$8.00	black on white	—	35.00
13	F25	1987	\$8.00	black on white	—	35.00
a.				no printed serial number	150.00	50.00
14	F25	1988	\$8.00	black on white	—	35.00
a.				no printed serial number	150.00	50.00
15	F25	1989	\$8.00	black on light green	—	25.00
a.				no printed serial number	125.00	50.00
16	F25	1990	\$8.00	black on white	—	25.00
a.				no printed serial number	125.00	50.00
17	F25	1991	\$8.00	black on white	150.00	25.00
a.				no printed serial number	75.00	35.00
18	F25	1992	\$8.00	black on white	—	20.00
a.				no printed serial number	75.00	35.00
b.				provisional	125.00	50.00

The supply of regular 1992 non-resident waterfowl stamps was exhausted before the end of the season. 1990 non-resident waterfowl stamp remainders were changed to 1992 with a ball point pen and put into use.

19	F25	1993	\$8.00	black on white	100.00	20.00
a.				no printed serial number	65.00	30.00

Resident Sportsmens Stamp

Possession of a sportsmens stamp, in lieu of a regular small game stamp, allowed resident hunters to shoot waterfowl starting with the 1992-93 season. The stamps were printed in

booklet panes of five (1 x 5) with a tab at the top. The panes were rouletted between the stamps and the top tab. Two panes were stapled together to form a booklet.

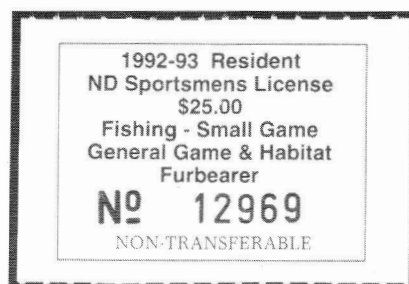


Figure 26

1	F26	1992-93	\$25.00	black and purple on white	—	—
2	F26	1993-94	\$25.00	black and purple on white	—	—

Ohio

Pymatuning Lake Waterfowl Stamps

Pymatuning Lake is a large reservoir located along the Ohio-Pennsylvania border. Pennsylvania maintains control of the lake and entered into an agreement with Ohio in 1937 which allowed sportsmen licensed in Ohio to hunt waterfowl on the lake. It was specified that hunters were to pay a \$2.00 fee for the privilege. As State of Ohio resident hunting licenses cost \$1.00, stamps were issued starting in 1938 and were required of Ohio sports-

men to make up the fee difference. With the 1938 Pymatuning hunting stamp, Ohio became the first state government to issue a waterfowl stamp. The series was discontinued after the 1945 season when the agreement was repealed and the lake opened to sportsmen licensed in either state without an extra charge. All stamps were perforated. The sheet format is unknown.

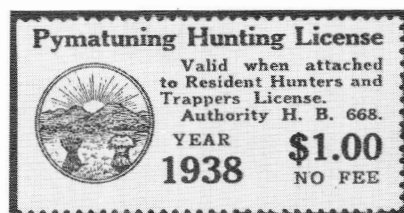


Figure 27

1	F27	1938	\$1.00	black on light yellow	—	—
2	F27	1939	\$1.00	black on white	—	—
3	F27	1940	\$1.00		—	—
		<i>(no examples have been recorded)</i>				
4	F27	1941	\$1.00		—	—
		<i>(no examples have been recorded)</i>				
5	F27	1942	\$1.00	black on green	—	—
6	F27	1943	\$1.00	black on white	—	—
7	F27	1944	\$1.00	black on manila	—	—
8	F27	1945	\$1.00	black on buff	—	—
		<i>(an example of this stamp was recorded in the early 1970s; its whereabouts are presently unknown)</i>				

Oregon

Provisional Waterfowl Stamps

These stamps were issued to hunters at the beginning of the 1989–90 season. The stamps were printed when the state's shipment of regular pictorial stamps was delayed. The stamps were self-adhesive. Along with a record tab, they were die cut and mounted one across

on a continuous protective backing similar to Avery® computer labels. There were two printings. Provisional stamp numbers 1–15,000 have black serial numbers. Stamps numbered 15,001 and above have red serial numbers. The stamps did not have the \$5.00 fee printed on them.



Figure 28

1	F28	1989	(\$5.00)	black, red and yellow, black serial number	25.00	10.00
a.				red serial number	12.50	10.00

South Dakota

Resident Waterfowl Stamps

These stamps were required of all resident hunters in 1949 and 1950. Their purpose was to generate revenue to purchase and develop additional waterfowl habitat in South Dakota at a critical time in the history of waterfowl conservation and restoration in the U.S. The

stamps were printed by the Columbian Bank Note Company on safety paper and issued in sheets of 50 (5 x 10). Normally the safety paper reads vertically. The stamps are perforated 12½ with the exception that each sheet was straight edged on all four sides.



Figure 29

1	F29	1949	\$1.00	black on green safety paper	300.00	75.00
a.				on horizontal safety paper	—	—
2	F29	1950	\$1.00	black on light brown safety paper	200.00	50.00
a.				on horizontal safety paper	—	—
p.				Proof, imperforate and lacking serial numbers	—	—

Non-Resident Waterfowl Stamps

These stamps were required of non-resident hunters starting in 1970. The stamps were issued in booklet panes of five (1 x 5) with a tab at the top. The panes were perforated between the stamps and the tab. Normally, all stamps were printed with serial numbers 4.5 mm tall. A portion of the stamps were rubber stamped

with a number or unit designation to control the number of persons allowed to hunt within a particular area or county during each season. During the 1982 season, the fee was raised from \$30.00 to \$50.00. This necessitated the printing of a second stamp for the end of that year.

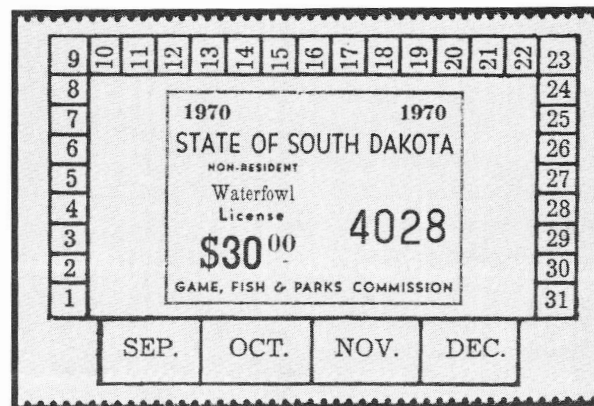


Figure 30

1	F30	1970	\$30.00	black on pink	15.00	10.00
a.				missing serial number	—	—
2	F30	1971	\$30.00	black on pink	8.00	5.00
a.				overprinted "3"	—	—
3	F30	1972	\$30.00	black on white	3.00	2.00
4	F30	1973	\$30.00	black on blue	7.00	5.00
5	F30	1974	\$30.00	black on green	4.50	3.00
a.				overprinted "1"	22.00	15.00

	b.		overprinted "2"	25.00	20.00
	c.		overprinted "4"	25.00	20.00
	d.		pair with double row of perforations between	75.00	
6	F30	1975	\$30.00 black on yellow	5.00	3.00
	a.		overprinted "UNIT 1"	35.00	25.00
	b.		overprinted "UNIT 4"	30.00	20.00
7	F30	1976	\$30.00 black on yellow	4.00	3.00
	a.		overprinted "1"	15.00	10.00
	b.		overprinted "2"	25.00	18.00
	c.		serial number 4.0 mm tall	15.00	10.00
	d.		as "c," overprinted "1"	40.00	30.00
	e.		as "c," overprinted "2"	60.00	40.00
8	F30	1977	\$30.00 black on red	7.00	5.00
	a.		overprinted "1"	17.50	12.00
	b.		overprinted "2"	25.00	20.00
	c.		overprinted "3"	30.00	25.00
	d.		overprinted "4"	25.00	20.00
	e.		overprinted "5"	75.00	50.00
	f.		missing "7" in left year date	50.00	35.00
	g.		pair with double row of perforations between	75.00	
9	F30	1978	\$30.00 black on yellow	7.00	5.00
	a.		overprinted "1" with 3 strikes of "UNIT 2"	65.00	50.00
10	F30	1979	\$30.00 black on red	2.00	1.00
	a.		complete set-off impression on reverse	—	
11	F30	1980	\$30.00 black on light manila	3.00	2.00
	a.		overprinted "1"	5.00	3.00
	b.		overprinted "2"	9.00	6.00
12	F30	1981	\$30.00 black on light yellow	3.00	2.00
	a.		overprinted "UNIT 1"	5.00	3.00
	b.		overprinted "UNIT 2"	8.00	5.00
	c.		top tab single with double row of perforations	—	
13	F30	1982	\$30.00 black on blue	5.50	3.00
14	F30	1982	\$50.00 black on dark yellow	6.50	4.00
15	F30	1983	\$50.00 black on red	8.00	5.00
	a.		overprinted "AREA 1"	30.00	20.00
	b.		overprinted "AREA 2"	40.00	30.00
	c.		serial number rubber stamped (serif type)	—	—
16	F30	1984	\$50.00 black on light manila	10.00	7.00
	a.		overprinted "A"	—	—
	b.		overprinted "B"	—	—
17	F30	1985	\$50.00 black on red	—	—
18	F30	1986	\$50.00 black on white	6.00	4.00

Canada Goose Stamps

Bennett County Canada Goose Stamps

These stamps were required to hunt geese in Bennett County starting in 1974. The stamps were issued on a computerized drawing basis to a limited number of hunters each year. From 1974 through 1977 the stamps were issued free. Starting in 1978, successful applicants were charged a fee for the stamps. The 1978 stamps did not have the fee printed on them.

The 1974 and 1975 stamps were imperforate, while the 1976 through 1978 stamps were issued in booklet panes of five (1 x 5) with a tab at the top. The panes were perforated between the stamps and the tab. The series was superseded by the West River Unit Canada Goose stamp series in 1979.

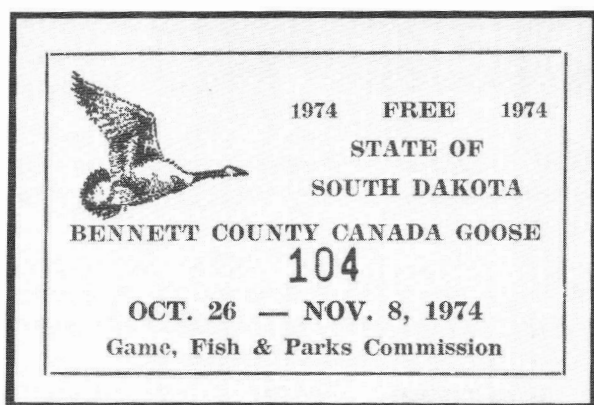


Figure 31

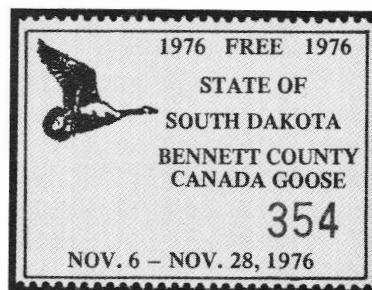


Figure 32

1	F31	1974	(Free)	black on white	25.00	15.00
2	F31	1975	(Free)	black on pink	125.00	75.00
3	F32	1976	(Free)	black on blue	37.50	27.00
4	F32	1977	(Free)	black on dark yellow	35.00	25.00
5	F32	1978	(\$5.00)	black on green	—	—

West River Unit Canada Goose Stamps

These stamps were first issued in 1979. The majority were rubber stamped with the name of the county in which they were valid. The 1979 stamps rubber stamped "PERKINS COUNTY" may not have been regularly issued. The stamps were printed in booklet

panes of five (1 x 5) with a tab at the top. The panes were perforated 12 between the stamps and the tab. West River Goose stamps were superseded by Prairie Canada Geese Stamps in 1981.



Figure 33

6	F33	1979	\$2.00	black on light yellow	200.00	150.00
a.				overprinted "BENNETT COUNTY"	150.00	100.00
b.				overprinted "HAAKON COUNTY"	125.00	85.00
c.				overprinted "JACKSON COUNTY"	125.00	85.00
d.				overprinted "PENNINGTON COUNTY"	125.00	75.00
e.				overprinted "PERKINS COUNTY"	—	—
7	F33	1980	\$2.00	black on blue	50.00	35.00
a.				overprinted "BENNETT COUNTY"	75.00	50.00
b.				overprinted "HAAKON COUNTY"	65.00	40.00

c.	overprinted "JACKSON COUNTY"	65.00	40.00
d.	as "c," missing serial number	—	—
e.	overprinted "PENNINGTON COUNTY"	65.00	40.00
f.	overprinted "PERKINS COUNTY"	65.00	40.00

Prairie Canada Geese Stamps

These stamps were first issued in 1981. Some 1981 and 1982 stamps were rubber stamped with the name of the county in which they were valid. Starting in 1983 some stamps were rubber stamped with unit numbers which corresponded to particular counties. 1981 through 1984 stamps were issued in booklet panes of five (1 x 5) with a tab at the top. The panes were perforated 12 between the stamps and the tab. In 1982 many of the booklet panes

were cut wide resulting in stamps with perforations on all four sides. In 1983 booklet panes from a second printing were rouletted. In 1985 stamps were rouletted on two adjacent sides and are from an unknown format. In 1986 stamps were printed and issued attached to a large tag which was intended to be secured to the goose. The stamps were rouletted across the top but were otherwise imperforate. No fee was printed on the 1986 stamps.

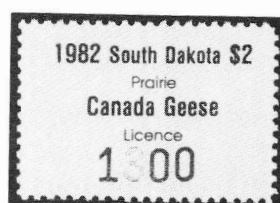


Figure 34

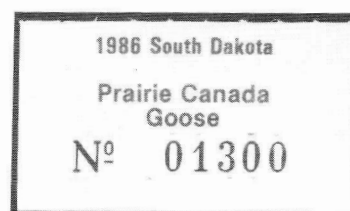


Figure 35

8	F34	1981	\$2.00	black on red	5.00	3.00
a.				overprinted "BENNETT COUNTY"	35.00	25.00
b.				overprinted "HAAKON COUNTY"	25.00	15.00
c.				overprinted "JACKSON COUNTY"	25.00	15.00
d.				overprinted "PENNINGTON COUNTY"	25.00	15.00
e.				overprinted "PERKINS COUNTY"	25.00	15.00
9	F34	1982	\$2.00	black on blue	75.00	50.00
a.				overprinted "BENNETT COUNTY"	125.00	85.00
b.				overprinted "HAAKON COUNTY"	100.00	65.00
c.				overprinted "JACKSON COUNTY"	100.00	65.00
d.				overprinted "PENNINGTON COUNTY"	100.00	65.00
e.				overprinted "PERKINS COUNTY"	100.00	65.00
10	F34	1983	\$2.00	black on light yellow, perforated	35.00	25.00
a.				overprinted "UNIT 2A"	35.00	25.00
b.				overprinted "UNIT 31"	35.00	25.00
c.				overprinted "UNIT 39"	35.00	25.00
d.				overprinted "UNIT 49"	35.00	25.00
e.				overprinted "UNIT 53"	35.00	25.00
11	F34	1983	\$2.00	black on light yellow, rouletted	10.00	7.00
a.				overprinted "UNIT 2A"	35.00	25.00
b.				overprinted "UNIT 6"	35.00	25.00
c.				overprinted "UNIT 11" in 3 mm type	35.00	25.00
d.				overprinted "UNIT 11" in 4.5 mm type	35.00	25.00
e.				overprinted "UNIT 23"	35.00	25.00
f.				overprinted "UNIT 31"	35.00	25.00
g.				overprinted "UNIT 32"	35.00	25.00
h.				overprinted "UNIT 39"	35.00	25.00

i.			overprinted "UNIT 42"	35.00	25.00
j.			overprinted "UNIT 49"	35.00	25.00
k.			overprinted "UNIT 53" in 3 mm type	35.00	25.00
l.			overprinted "UNIT 53" in 4.5 mm type	35.00	25.00
12	F34	1984	\$2.00 black on green	35.00	25.00
a.			overprinted "UNIT 6"	45.00	35.00
b.			overprinted "UNIT 11" in 3 mm type	45.00	35.00
c.			overprinted "UNIT 11" in 4.5 mm type	45.00	35.00
d.			overprinted "UNIT 23" in 3 mm type	45.00	35.00
e.			overprinted "UNIT 23" in 4.5 mm type	45.00	35.00
f.			overprinted "UNIT 32"	45.00	35.00
g.			overprinted "UNIT 42"	45.00	35.00
h.			overprinted "UNIT 47"	45.00	35.00
i.			overprinted "UNIT 53"	45.00	35.00
13	F35	1985	\$2.00 black on red	—	50.00
a.			overprinted "UNIT 47"	—	50.00
b.			overprinted "UNIT 53"	—	50.00
14	F35	1986	black on white	—	50.00
a.			overprinted "UNIT 11"	—	50.00
b.			overprinted "UNIT 47"	—	50.00
c.			overprinted "UNIT 53"	—	50.00

Whistling Swan Stamp

One hundred stamps were printed for a special whistling swan season to be held in 1984. The season was subsequently canceled and none of the stamps were regularly issued. The stamps were printed in booklet panes of five (1 x 5) with a tab at the top. The panes were

perforated 12 between the stamps and the tab. One pane was printed missing the serial numbers. Either the printer or a license agent detected this error and the serial numbers were then rubber stamped onto the pane.



Figure 36

1	F36	1984	\$2.00	black on light orange	—
a.				serial number rubber stamped (serif type)	—

Crow Creek Indian Reservation

Small Game Stamps

The Crow Creek Reservation is located adjacent the Missouri River in central South Dakota, between the cities of Chamberlain and Pierre. Non-Indian hunters were required to purchase small game stamps prior to hunting

waterfowl on the Reservation from 1961 through 1964. Remainders from 1962 were used in 1963 and 1964 by changing the date manually with a ball point pen. The stamps were imperforate. For more information on all

Crow Creek stamps see Torre, D. R. "Fish and Game Stamps of the Crow Creek Sioux Tribe."

The American Revenuer 1992 February; 46:24-

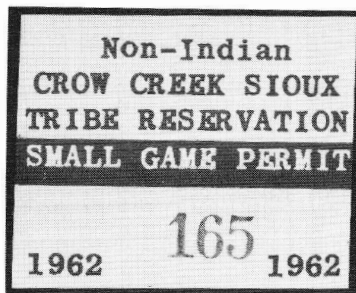


Figure 37

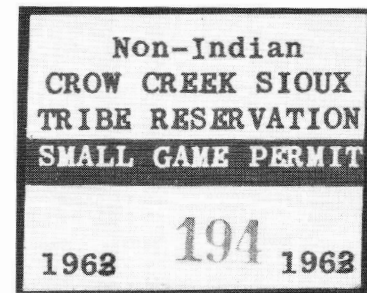


Figure 38

30.

1	F37	1961	\$2.50	black on white	—	—
				(no examples have been recorded)		
2	F37	1962	\$5.00	black on white	—	—
3	F38	1963	\$5.00	black on white	—	—
4	F38	1964	\$5.00	black on white	—	—
				(no examples have been recorded)		

Waterfowl Stamps

These stamps were required to hunt waterfowl on the reservation in 1989 and 1990. Three separate stamps were printed each year: one for reservation residents, one for South Dakota residents and one for non-resident hunters. The stamps were printed in booklet panes of five (1 x 5) with a tab at the top. The panes were perforated between the stamps

and the tab. Two hundred stamps were printed for each classification in 1989 and 250 of each were printed in 1990. No \$30.00 stamps were issued to hunters in 1990. The Tribal Council raised the fee charged South Dakota residents to \$65.00, the same as non-residents, and the \$65.00 stamps were used on licenses issued to both classifications of hunters that year.



Figure 39

1	F39	1989	\$10.00	Canada geese, Reservation	450.00	200.00
2	F39	1989	\$30.00	Canada geese, SD Resident	—	750.00
3	F39	1989	\$65.00	Canada geese, Non-resident	1,000.00	250.00
4	F39	1990	\$10.00	Canada geese, Reservation	300.00	150.00
5	F39	1990	\$30.00	Canada geese, SD Resident	250.00	
6	F39	1990	\$65.00	Canada geese, Non-resident	900.00	250.00

A sportsman stamp, in lieu of a regular waterfowl stamp, allowed hunters to shoot waterfowl on the Reservation in 1989 and 1990. Stamps were printed for the same three classifications as were the waterfowl stamps.

In addition, a fourth kind of stamp was printed for tribal members. The stamps were printed in booklet panes of five (1 x 5) with a tab at the top. The panes were perforated between the stamps and the tab.



Figure 40

1	F40	1989	\$10.00	black on white, Tribal Member	350.00	150.00
2	F40	1989	\$25.00	black on white, Reservation	650.00	250.00
3	F40	1989	\$100.00	black on white, SD Resident	350.00	100.00
4	F40	1989	\$250.00	black on white, Non-resident	350.00	200.00
5	F40	1990	\$10.00	black on white, Tribal Member	400.00	150.00
6	F40	1990	\$25.00	black on white, Reservation	400.00	200.00
7	F40	1990	\$100.00	black on white, SD Resident	200.00	150.00
8	F40	1990	\$250.00	black on white, Non-resident	300.00	200.00

Lower Brule Indian Reservation

Migratory Waterfowl Stamps

The Lower Brule Reservation is located adjacent the Missouri River in central South Dakota directly across from the Crow Creek Reservation. It is believed that stamps were first required to hunt waterfowl on the Reservation starting in 1962. The same stamps were used for many subsequent years. Spaces were provided on the stamps to fill in the fee charged and the year issued. There were two fees: \$2.50 for tribal members and \$5.00 for non-Indians and non-members. A later printing of the stamps resulted in "LOWER BRULE RESERVATION" being typeset on two lines. For at

least two years, 1969 and 1970, both types of stamps were being used at the same time. Unused examples are known of the earlier type without the year and fee filled in. These are currently noted with a "—" in the unused column for the first listing. No unused examples of the Type II stamps have been recorded. No used examples of either type have been recorded with "\$2.50" marked on them (for tribal members). All stamps are believed to have been printed in booklet panes of five (1 x 5) with a tab at the top. The panes were perforated between the stamps and the tab.

1	F41	1962	\$2.50	black on white	—	—
2	F41	1962	\$5.00	black on white	—	—
3	F41	1963	\$2.50	black on white	—	—
4	F41	1963	\$5.00	black on white	—	—
5	F41	1964	\$2.50	black on white	—	—
6	F41	1964	\$5.00	black on white	—	500.00



Figure 41

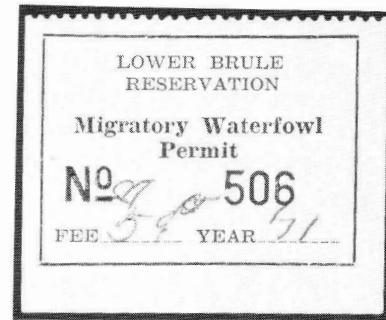


Figure 42

7	F41	1965	\$2.50	black on white	—
8	F41	1965	\$5.00	black on white	500.00
9	F41	1966	\$2.50	black on white	—
10	F41	1966	\$5.00	black on white	500.00
11	F41	1967	\$2.50	black on white	—
12	F41	1967	\$5.00	black on white	500.00
13	F41	1968	\$2.50	black on white	—
14	F41	1968	\$5.00	black on white	500.00
15	F41	1969	\$2.50	black on white, Type I	—
16	F42	1969	\$2.50	black on white, Type II	—
17	F41	1969	\$5.00	black on white, Type I	500.00
18	F42	1969	\$5.00	black on white, Type II	—
19	F41	1970	\$2.50	black on white, Type I	—
20	F42	1970	\$2.50	black on white, Type II	—
21	F41	1970	\$5.00	black on white, Type I	500.00
22	F42	1970	\$5.00	black on white, Type II	—
23	F42	1971	\$2.50	black on white	—
24	F42	1971	\$5.00	black on white	—
25	F42	1972	\$2.50	black on white	—
26	F42	1972	\$5.00	black on white	—

Rosebud Indian Reservation

Tribal Game Bird Stamps

The Rosebud Reservation is located in south central South Dakota, with its southern border being the Nebraska state line. It is believed that the Rosebud Sioux became the first tribal government in the U.S. to issue fish and game stamps starting in 1959. Their tribal game bird stamps were required to hunt waterfowl from 1959 through 1969. The same stamps were used year after year. Spaces were included near the top of the stamp to fill in the year the stamps were valid. Unused examples have been recorded without the year filled in. These are currently noted with a “—” in the

unused column for the first listing. The oversized stamps were printed on paper which was screened with an elaborate background including zig-zags, a starburst and the words “Rosebud Indian Reservation.” Serial numbers were printed in red ink. The stamps were issued in booklet panes of two (2 x 1) with a tab at the left. Fifty panes were stapled together to form a booklet. For more information on all Rosebud stamps, see Torre, D. R. “The Fish and Game Stamps of the Rosebud Indian Reservation” in an upcoming issue of *The American Revenuer*.



Figure 43

1	F43	1959	\$2.00	green on white	—	—
2	F43	1960	\$2.00	green on white	—	—
3	F43	1961	\$2.00	green on white		1,000.00
4	F43	1962	\$2.00	green on white		—
5	F43	1963	\$2.00	green on white		—
6	F43	1964	\$2.00	green on white		—
7	F43	1965	\$2.00	green on white		—
8	F43	1966	\$2.00	green on white		—
9	F43	1967	\$2.00	green on white		—
10	F43	1968	\$2.00	green on white		—
11	F43	1969	\$2.00	green on white		—

Small Game Stamps

These stamps were required to hunt waterfowl on the reservation starting in the late 1970s. The first stamps were serial numbered. They are imperforate and were printed in pads of unknown quantity. In the early 1980s they were replaced by similar stamps without serial numbers. Also imperforate, they were self-adhesive on a peelable backing. In 1989 separate semi-pictorial stamps were printed and

issued for residents and non-residents. The resident stamps were used through the 1993 season. The non-resident stamps are believed to have been used in 1989 only. They were imperforate and were printed in pads of 50. In 1990 new non-resident stamps were printed. Still in use, they are die cut, self-adhesive and on a protective backing.

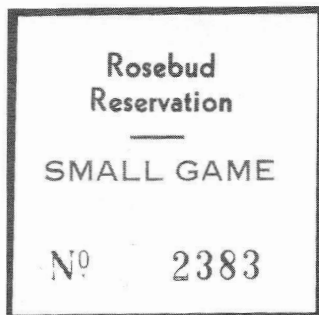


Figure 44

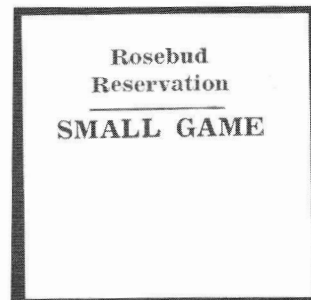


Figure 45

1	F44	1970s	black on white	450.00	225.00
2	F45	1980s	black on white	150.00	75.00

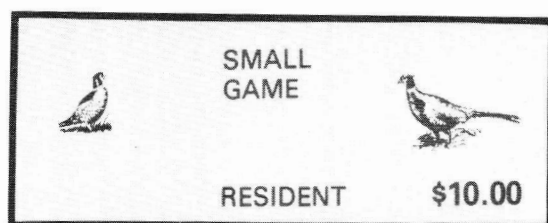


Figure 46

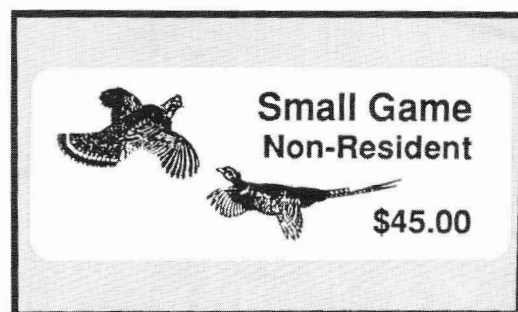


Figure 47

3	F46	1989-93	\$10.00	black on white	20.00	10.00
4	F46	1989	\$45.00	black on white	90.00	45.00
5	F47	1990-	\$45.00	black on white	60.00	30.00

References

- Applegate, F.L. *Applegate's Catalogue of State and Territorial Game and Fishing License Stamps*. Early 1960s.
- Cummings, W. L., Editor. *Scott 1991 Federal and State Duck Stamp Catalogue*. Sidney, OH: Scott Publishing Company, 1990.
- Torre, D. R. Fish and Game Stamps of the Crow Creek Sioux Tribe. *The American Revenuer* 1992 February; 46:24-30.
- Vanderford, E. L. *Handbook of Fish and Game Stamps*. Lincoln, NE: State Revenue Society, 1973.
- Vanderford, E. L. Check List of State and Locally Issued Migratory Waterfowl Hunting License Stamps. *State Revenue Newsletter* 1977 (No. 126):1-8.

Collector's and Exhibitor's forum

continued from page 172

1978 Volume 27 (2 sets), 1979 Volume 28 (2 sets), 1980 Volume 29 (2 sets), 1981 Volume 30 (2 sets), 1982 Volume 31 (2 sets), 1983 Volume 32, 1984 Volume 33, 1984 Volume 33, 1985 Volume 34, 1986 Volume 35, 1988 Volume 37, 1989 Volume 38, 1990 Volume 39, 1991 Volume 40, 1992 Volume 41 and 1993 Volume 42.

Several partial year volumes of the PLR are also available: 1976 Volume 25:1, 2, 3; 1977 Volume 26:3, 4 (2 copies of each); 1979 Volume 28:1; 1987 Volume 36:1, 2, 4.

Send your bids to the ARA Librarian, George McNamara, Box 136, Nora Springs, Iowa 50458, before November 1, 1994.

The editor notes...

...that if you are going to embarrass yourself in print then do it big—or at least in a 14 point Futura Condensed Bold Italic subhead. For those of you who might have missed it or were wondering revenueurs are not scheduled to “die” during the ARA dinner at the ARA convention

in Philadelphia (see *The American Revenuer* 1994 July-August; 48:158). That is unless one can die from simply having too much fun. Rest assured, the dinner, the company, the conversation will be well worth the risk.

ARA Auction Number 50—Closing Date: November 28, 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. 50

Closing Date: November 28, 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.

ARA Auction Number 50

Closing Date: November 28, 1994

First Issue Revenues

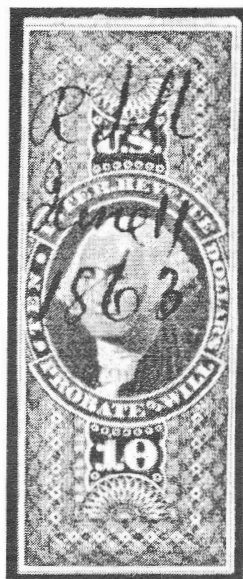
(Manuscript cancels unless noted.)

- | | | | | | | | |
|----|---------------|---|---------------|----|------|--|--------------|
| 1 | R1a | 1¢ Express, used, VF. | CV \$50.00 | 16 | R51a | 30¢ Foreign Exchange, used, handstamped, pin holes, thin, close on lt. | CV \$60.00 |
| 2 | R1a | 1¢ Express, used, F-VF. | CV \$50.00 | 17 | R61a | 50¢ Passage Ticket, used horiz pair, 15 mm tear at top between stamps, UR corner close, other margins clear, 1863 mss cancel. | CV \$175.00 |
| 3 | R1c/68c, R137 | Group of 23 1st issues plus one 3rd issue single, all selected for centering & condition. CV \$94.30 | Est. \$100.00 | 18 | R64a | 60¢ Inland Exchange, B.B. & Co. 1863 cancel, close at lt., 3 mm tear LL margin. | CV \$75.00 |
| 4 | R2c | 1¢ Playing Cards, used, 4 wide margins, VF. | CV \$100.00 | 19 | R69c | Double transfer, top shields, SE at top as always, F. | CV \$20.00 |
| 5 | R6b | 2¢ Bank Check, one each horiz and vert imperf singles, one clean face, other 1866 mms. | CV \$100.00 | 20 | R73c | \$1 Mortgage, 1864 handstamp cancel, 2 pin holes, perfs into design at rt and bottom. | CV \$125.00 |
| 6 | R11b | 2¢ Playing Cards, imperf horiz, perfs into design at lt., gum stains, HR. | CV \$115.00 | 21 | R77 | \$1.30 Foreign Exchange, fine, close at rt, partial handstamp cancel. | CV \$45.00 |
| 7 | R13b | 2¢ Proprietary, imperf horiz, crease, heavy mss cancel. | CV \$100.00 | 22 | R78a | \$1.50 used, 4 wide margins, XF. | CV \$20.00 |
| 8 | R19a | 3¢ Telegraph, imperf, fine. | CV \$45.00 | 23 | R78a | \$1.50, 1863 mss cancel, VF. | CV \$20.00 |
| 9 | R33c | 10¢ Certificate w/Scott listed plate crack, centered to LR, VG-F. | CV \$15.00 | 24 | R80 | \$1.90 Foreign Exchange, brown shade, fine, perfs clear on 4 sides, weak HS cancel. | CV \$60.00 |
| 10 | R40a | 15¢ Inland Exchange, used, VF. | CV \$25.00 | 25 | R80 | \$1.90 Foreign Exchange, brown shade, perfs in at rt, weak HS cancel. | CV \$60.00 |
| 11 | R42b | 20¢ Inland Exchange, vertical strip of 5, imperf horiz, 3mm vert tear in rt margin of middle stamp. | CV \$90.00+ | 26 | R81c | \$2.00 Conveyance, horiz. strip of 6, indistinct Rock Island, Ill. blue RR HS, 1869 mss cancel, few small thins, F. | Est. \$40.00 |
| 12 | R48a | 25¢ Power of Att., horiz. strip of three, heavy mss 1868 cancels, 2 stamps have small pieces missing in margins. | CV \$45.00+ | 27 | R86a | \$3.00 Manifest, used, VF. | CV \$85.00 |
| 13 | R48a | 25¢ Power of Atty., horiz strip of 4, defective, repaired tears, one good stamp. | CV \$80.00+ | 28 | R88c | \$5.00 Charter Party, double frame line @ rt, sound, bright color, blue Sept 1871 HS, VG-F. ... | CV \$50.00 |
| 14 | R49b | 25¢ Protest, imperf horiz, margins clear all 4 sides. | CV \$165.00 | 29 | R96a | \$10 Probate of Will, margins close on all sides, 1863 mss cancel, SOLD AS IS! | CV \$900.00 |
| 15 | R51 | 30¢ Foreign Exchange, partial handstamp, perfs in at bottom. | CV \$35.00 | 30 | R97e | \$15.00 Mortgage, extra row vert. perfs 1mm inside rt margin, used, F. | CV \$165.00 |

Proofs/Trial Colors

- | | | | |
|----|-------|--|-------------|
| 31 | R1P4 | 1¢ Express proof on card, VF. | CV \$60.00 |
| 32 | R17P4 | 3¢ Playing Cards plate proof on card, block of 4, VF. | CV \$375.00 |

Lot 14



Lots 29, 30, 32



Lot 40 (above)
Lots 41, 56, 61

- 33 R46P4 25¢ Insurance plate proof on card, VF. ... CV \$30.00
34 R57P3 50¢ Lease, plate proof on India, VF-XF. ... CV \$60.00
35 R58TC 50¢ Life Insurance, ultramarine trial color on India, XF. CV \$85.00
36 R60P3 50¢ Original Process, plate proof on India, shallow thin UR corner, F-VF. CV \$60.00
37 R71TC \$1.00 Life Insurance, carmine trial color on India, VF-XF. CV \$75.00
38 R82TC 2.00 Mortgage, carmine trial color on card, UL corner clipped not effecting design, F. CV \$85.00

Multiples

- 39 R4c, 10c Horiz. pair of each, sound & clean, VG-F. CV \$34.00
40 R7a Horiz. strip of 8, VF appearance, minor crease in center margin, impressive multiple. CV \$120.00
41 R24a 5¢ Certificate, used block of 4, lt. horiz. crease across top pair, F. CV \$125.00
42 R25b 5¢ Express, vertical strip of 3, portions of next stamps at both top & bottom, light mss cancel, clean & fresh, VF. CV \$44.00
43 R27a 5¢ Inland Exchange, block of 6 (3x2), several faults incl couple of small tears, F. CV \$70.00
44 R32a 10¢ Bill of Lading, horiz pair, tiny mss on lt stamp, rt stamp uncanceled, tear into margin between @ top, vert crease rt stamp, F-VF appearance. CV \$125.00
45 R37b 10¢ Power of Atty, vert pair, small portion of next stamp @ top, VF. CV \$65.00
46 R38c 10¢ Proprietary, block of 4, bright color, F. CV \$75.00
47 R54b 50¢ Conveyance, vert. pair, heavy crease in margin between, VF centering. CV \$30.00
48 R71c \$1.00 Life Insurance, horiz. strip of 4, bright color, clean, some perf. reinf., horiz. crease,

- VG-F. CV \$24.00
49 R88c \$5.00 Charter Party, horiz. pair, late bright color, F-VF centering, several blunted perfs @ far rt. CV \$50.00

Cancellations

- 50 R3c 3¢ Proprietary, SON Provisional Private Die medicine co. cancel, Perry Davis & Son, VG strike & stamp. Scarce cancel. Owner's Est. \$15/25
51 R3c/135 Cancel lot; 35 HS and 3 printed, majority SON, includes RR, express co., etc., majority diff. Est. \$95.00
52 R64c N.Y. Cen. R.R. Co., black oval, VF. Est. \$10.00
53 R68c PSS CHINA cancel in blue, 2 strikes, F. . Est. \$25.00

Second Issue Revenues

- 54 R112 Used on 1872 life insurance policy, blue embossed cancel, F. OPEN
55 R117 70¢ horiz. pair, almost VF centering, herringbone cancels. CV \$80.00
56 R119 \$1.30 Documentary, UR corner replaced, cut cancel, stray perfs at bottom, close at lt. CV \$225.00

Third Issue Revenues

- 57 R142 60¢, used, lt. herringbone cancel, VF appearance. ... CV \$45.00
58 R145 \$2.00 greenish-black head variety, used, almost VF. Normal CV \$18.00
59 R152c 2¢ rouletted, centered low, margins clear. CV \$30.00
60 R154 Horiz. pair used to pay postage on local letter, Philadelphia, Nov. 29, 1898, backstamped and accepted w/o postage due. Est. \$40.00
61 R194 \$50 green, cut cancel, centered to rt. CV \$200.00

Documentaries

62	R159	Lt. cancel, SE at top, VF centering.	CV \$150.00
63	R179	\$100, HS cancel, VF.	CV \$30.00
64	R229/246b Promissory notes; 9 diff, most with R229, 234, also R246b (1), R245 2 blks, pr and single, all have perfin or cut cancels.	OPEN
65	R240a	\$1.00 Green, mint block of 4, lt. HR & minor gum dist., VG.	CV \$27.50
66	R245	\$10.00, mint NH, SE at top, F.	CV \$25.00
67	R250	Pane of 4 used with CNB perfin cancel, F-VF.	CV \$17.50
68	R270-274	Series 1940, used blocks of 4, lt. cancels, VF.	CV \$9.00
69	R168a	10¢ vert. pair, imperf between, top stamp creased, mint, OG, F.	CV \$20.00
70	R235	\$1000 Series 1949, small CNB perfin, SE at rt and top, F.	CV \$20.00
71	R293	8¢ Series 1940, just F at rt, SE at top, mint, NH.	CV \$55.00
72	R303	\$4.00 Series 1940, just F at rt, SE bottom. CV \$25.00	
73	R378	Series 1943 \$10.00, MNH, VF.	CV \$35.00
74	R570	Series 1951 40¢, block of 4, MNH, VF.	CV \$10.00
75	R572	Series 1951 80¢, block of 4, MNH, VF.	CV \$14.00
76	R732	\$10,000, close at top, SE at rt, small CNB perfin, F.	CV \$25.00

Revenues on documents

77		Nine promissory notes with appropriate first issue revenues. Mixed condition. Eight with vignettes.	Est. \$20.00
78	R4c	Promissory Note; Indianapolis Branch Banking, Co., Indianapolis, In., 1863 mss cancel, F.	Est. \$10.00
79	R6/151	Checks and receipts; 26 diff, few with vignettes, includes Port Wine, CA and Sing Sing, NY	Est \$50.00
80	R6c/18c	On 7 cartes-de-visit; all small town photographers except one Philadelphia.	Est. \$20.00
81	R15	On 1865 Camden & Amboy R.R. & Transportation Co. 1865 note.	OPEN
82	R15	Lot of 3 documents, 1865-68 from N.Y. Central Railroad, each bearing R15.	Est. \$15.00
83	R15c	Draft; New Jersey Rail Road and Transportation Co., New York, 1868. R15c w/sharp HS cancel (N-4A); RR vignette.	Est. \$20.00
84	R15c	Receipt; New York and New Haven RR, New York,	

85	R15c	1866. Receipt for partial payment of stock. R15c w/ HS cancel (N-9C).	Est \$12.00
86	R15c	Check; First NB, New York; R15c with Cohoes, NY HS cancel, green printing with large bank bldg. vignette.	Est. \$10.00
87	R15c	Receipts; 8 holographic (manuscript) receipts, 1865-69; from Quechee, South Strafford, and Vershire, VT (2) and Enfield, NH (4). All w/R15c.	Est \$20.00
88	R15c	Stock Certificate; Charleston (SC) City Railway Co., 1868. R44c (defective) w/HS cancel (C-57A). Two R15c on back paying receipt tax on installments for purchase of the stock.	Est. \$40.00
89	R24	Certif. of Deposit; Agency of the Bank of California, Gold Hill, Nev., Sept. 1872, stamp tied w/lt. herringbone cancel.	Est. \$15/20
90	R24,109,115	Certificate of deposit, Bank of California, Gold Hill, Nevada, May 16, 1870, with 2¢ orange Nevada state revenue stamp, handstamp cancels.	Est \$20.00
91	R25,53b	On 1872 note, Iron Cliffs Co., Negaunee, L.S., Mich, cut cancels.	OPEN
92	R25c,35c	On Promissory note, 1865, mss cancels.	Est \$10.00
93	R27	Portion of court doc, Sept. 1864, R35c block of 4, R25c horiz pair, red mss cancels, crease through bot of block.	CV \$50.60
94	R44,R59x3	On State of Wisconsin, Sheboygan County 1867 tax certificate, nice handstamp cancel.	OPEN
95	R44c,R112	On illustrated 1864 promissory note, stamps on reverse, defective.	OPEN
96	R44c,27,36	Stock certificate; Panama RR Co., 1865. Small certificate with R44c (trimmed at LT) w/HS (P-2), R115 on reverse with punch cancel.	Est. \$35.00
97	R44c	Stock Certificate; Buck Mountain Coal Co., Philadelphia; R44c w/mss cancel, R27, R36x2 on rev w/HS cancels, Printed in brown with four vignettes, 10" x 6". Heavy pen cancel across face.	Est. \$20.00
		Stock Certificate; Green Mountain Coal Co., Philadelphia; R44c w/mss cancel. Coat of arms vignette. Document has pen cancel across face.	Est. \$15.00

Lot 85



- 98 R44c Stock Certificate; Rutland Marble Company, 1864. R48c with SON company cancel; also has R44c paying transfer tax. Est. \$20.00
- 99 R88 1868 promissory note, Farmers' & Merchants' National Bank, Philadelphia, stamp has small piece missing at left, handstamp cancel. OPEN
- 100 R91c Draft; The Norfolk & New Brunswick Hosiery Co., New York, 1867 \$10,000 draft, central brown vignette of woman at machine, red female native American vignette at lt., some soiling, \$5.00 mortgage stamp is on reverse and is centered to the top and rt. Est. \$15.00
- 101 R111,109,44 Note; R111 strip of 3, R109 on front, R44, pair and 3 singles on reverse, some staining, stamps AVG. Est. \$25.00
- 102 R135 Draft; Jeffersonville, Madison & Indianapolis RR, April 1873. Est. \$10/15
- 103 R135 Draft; Terre Haute & Indianapolis RR Co., Sept. 1872. Est. \$10/15
- 104 R135 Draft; Chicago, Burlington & Quincy RR. R135 with partial HS cancel (C-13J). Attached to Sheboygan and Fond du Lac RR voucher approving payment of draft. OPEN
- 105 R152 Checks; 13 diff including NB of Lawrence, KS with large bank vignette. Est. \$30.00
- 106 R152 Check; Ford, Hudson & Co., Bankers, Tombstone, A.T., July 14, 1882 red oval cancel ties stamp. Est. \$10/15
- 107 R152 Checks; 3 Colorado checks, R152 tied w/ Lake City, Trinidad and Golden, Colo. handstamps. Est. \$10/15
- 108 R152c Check; Farmers and Mechanics Savings Bank, Lockport, NY; large margin rouletted stamp tied w/ purple cancel, VF. Est. \$45.00
- 109 R163 Printed I & GNRR cancel (International & Great Northern), tied to an 1899 bill of lading issued in Galveston, Texas by a HS cancel. Est. \$15.00
- 110 R164 Checks and drafts; 8 diff, one with large vignette of Kansas state capitol. Est. \$15.00
- 111 R166v Bisect on Oct. 10, 1900 check. Stamp tied across cut by purple handstamp of drawer with same date. Accepted as paid by bank. Est. \$50.00
- 112 R244 Embarkation Coupon w/ 2 copies, Scandinavian - American Line, steamship United States, May 28, 1925, SAL perfin cancels. Est. \$15/25
- 113 R244 Embarkation Coupon, w/1 stamp, Scandinavian - American Line, Steamship United States, Dec. 1, 1924, SAL perfin cancel. Est. \$10/15
- 114 R638 2 copies used on 1958 dated deed, one copy damaged, both w/handstamp cancels. Est \$6.00

Proprietaries



Lot 116

- 115 RB4a 4¢, used w/portion of black HS, 4 broad margins, big stamp, XF. Owner's Est. \$10/15
- 116 RB5 5¢ Proprietary, toned, thin, appears uncanceled. CV \$125.00
- 117 RB11a Block of 8, uncanceled, no gum, some perf. toning. Turner only recorded 2 larger

- blocks., F. CV \$16.00
- 118 RB12a 2¢ brown w/ DR. SETH ARNOLD printed cancel (shifted to rt 1 letter). OPEN
- 119 RB13c 3¢ orange, appears unused, no gum, close at lt. CV \$60.00
- 120 RB15c 4¢ red, centered to top rt, crease. CV \$85.00
- 121 RB48/63 Richard/Hudnut/December/1914 printed cancels on RB48(red), 50(blk), 52(blk), 57(red), 63(blk), OG, NH. OPEN
- 122 RB61 Used, perfs touch at top, F. CV \$37.50
- 123 Cancel lot; 128 RB battleships, ea w/SON & legible HS, big majority diff., incl. two RB26p's. Est. \$60/70
- 124 RB23/28 Cancel lot; RB17 (17), RB25 (9), RB28 (25), all J.C. Ayer printed cancels, all diff dates incl. 6 not listed by Joyce, a few w/usual minor faults. Est. \$75/85

Future Delivery

- 125 RC3A F, NH, SE at top. CV \$40.00
- 126 RC18 \$60.00 Future Delivery, pane of 4 w/full offset on back, used, VF. Est. \$25.00

Stock Transfer

- 127 Stock certificates; a lot of 23, most are not illus, mostly common RD's and NY state stamps affixed. .. OPEN
- 128 RD19a \$30 Stock Transfer, blue numerals, SE @ rt & bottom, used, not cut. CV \$50.00
- 129 RD50 Series 1940 25¢, block of 4, MNH, VF. ... CV \$24.00
- 130 RD75,77 Series 1940, used blocks of 4, RD75 w/cut cancel, F. CV \$6.40
- 131 RD76 Series 1940, block of 4, used, just in at top, lt. cancel, not cut. CV \$110.00
- 132 RD89 Series 1940 \$100, perfin cancel, F. CV \$45.00
- 133 RD136 Series 1942 \$60.00, cut cancel, F-VF. CV \$67.50
- 134 RD366 Used on two delivery orders, one perfin, one HS cancel, also NY stamps. CV \$9.75

Wines

- 135 RE165 \$200.00 Series 1941, staple holes, F. CV \$20.00

Playing Cards

- 136 RF2e U.S.P.C.CO./1-3-96 cancel, VF. CV \$50.00
- 137 RF6 Centered to rt, F. CV \$40.00
- 138 RF6a Used, F. CV \$40.00
- 139 RF9 10-4-1917/7 CENTS/A.D. in red, F. CV \$8.00
- 140 RF10a Used, w/o usual crease, F. CV \$27.50
- 141 RF11 Mint, no gum, crease along rt edge not effecting design, F. CV \$32.50
- 142 RF18 P.P.C.Co. in black, F. CV \$32.50
- 143 RF18 P.P.C. Co. in red, close at top, F. CV \$32.50
- 144 RF23 R.P.C. Co. Bureau Precancel, Nobel #16a (PC62), F. CV \$12.50
- 145 RF23 U.S.P.C.Co. large red seal Bureau precancel reading up, Noble #17 (PC71), vert. pair, VF. CV \$32.50

Silver Tax

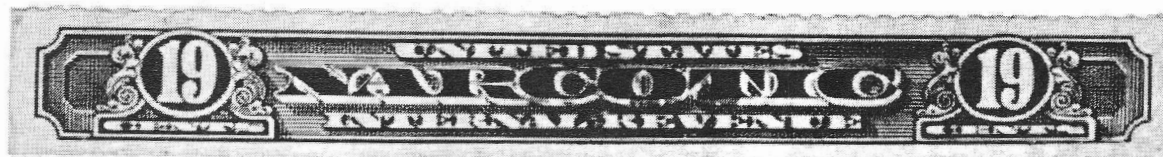
- 146 RG19 \$30 vermillion, HS and mss cancels, 3 staple holes, F. CV \$45.00
- 147 RG25 \$10, used, SE at bottom, F. CV \$50.00

Potato Tax Stamps

- 148 RI1-13 Potato Tax, set of 13, mint, hinged. CV \$43.30

Tobacco Tax

- 149 RJ1-11 Tobacco Tax, complete set, used, F to VF



- cond. CV \$33.50
 150 RJ4a Block of 4, MNH, VF. CV \$36.00+
 151 RJ3,4,8 Affidavit of Seller of Tobacco Exempt From Tax, all
 4 tied with 2 line Kingstree, NC purple handstamps,
 scarce doc type. Est. \$25/30

Narcotic Tax

- 152 RJA11 3¢, OG with PD Co perfin (Parke Davis), close at
 bot, F. CV \$25.00
 153 RJA33 Top imprint block of 6, plate no. 1978, centered to rt,
 mint OG, hinged, F. Est. \$40.00
 154 RJA38 Mint, NH, in at bottom, F. CV \$20.00
 155 RJA79b Used, red cancel, neat repair in LR corner barely
 effects frame line, VF appearance. CV \$150.00
 156 RJA73b Used, strip of 12 including line pair, brush cancel,
 1920 HS cancel, some soiling, F. CV \$15.00

Consular Service Fee

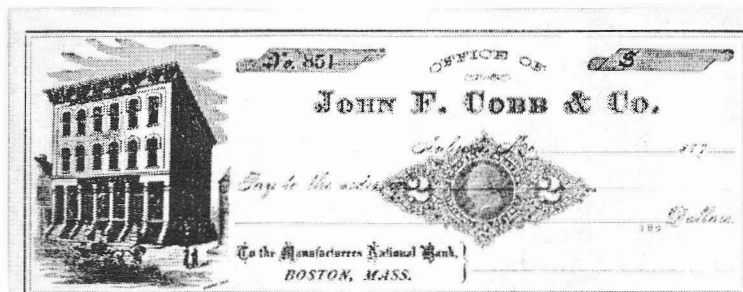
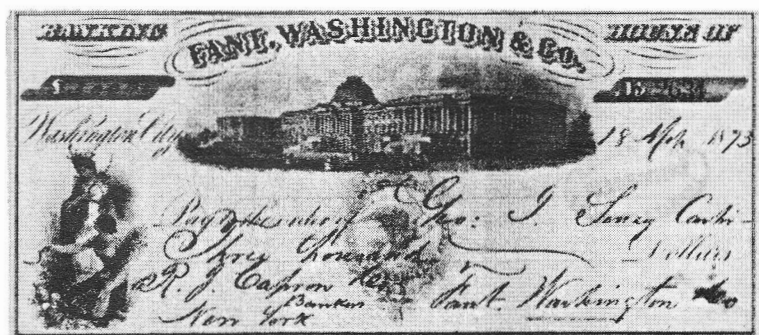
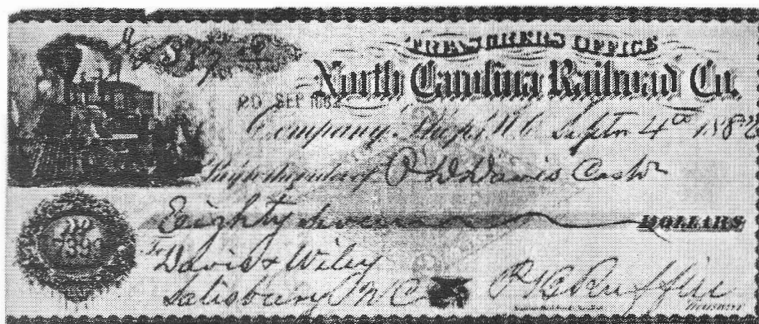
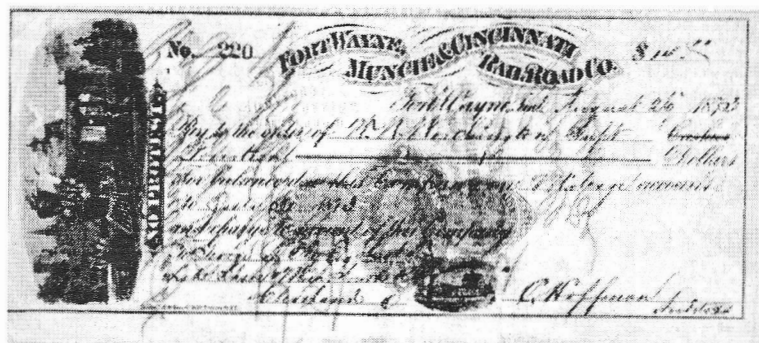
- 157 RK21 \$10 orange, used, F. CV \$19.00
 158 RK27 \$1.00 violet, used, SE at rt. CV \$15.00
 159 RK28 \$2.00 brown, used, well centered, F. CV \$40.00
 160 RK37,38 Both used, well centered, F. CV \$12.00
 161 RK39 \$10 blue grey, used, close at top, not cut, HS
 cancel, F. CV \$55.00

Revenue Stamped Paper

(Catalog values are from Castenholz unless otherwise stated.)

- 162 RM113 25¢ Mass., 78 reported by Combs, on 1798
 handwritten Note, 8-1/4 x 4-3/4 sheet, good
 impression. Creases, one affecting stamp.
 CV \$30.00
 163 RM151 20¢ New York, 28 reported by Combs, on 1800
 handwritten note, 8-1/4 x 4-3/4 sheet, good
 impression, creases no effecting stamp. CV \$25.00
 164 RM156 \$1.00 New York, 20 reported by Combs, on 1799
 printed Cargo Insurance, 10-1/4 x 16-3/4 half of
 sheet, laid, watermarked paper, VF impression.
 Some stains far from stamp. Creases, some broken
 and repaired on reverse with library tape.
 CV \$110.00
 165 RM163 10¢ North Carolina, 54 reported by Combs, on 1799
 handwritten Note, 10 x 5-1/2 sheet, fine impression.
 Creases not affecting stamp. CV \$27.50
 166 RM180 50¢ Pennsylvania; sharp clear impression on paper
 piece 1-3/4 x 3-1/2, VF. CV \$100.00
 167 RM181 25¢ Pa., 116 reported by Combs, on 1799 printed
 Protest, 8 x 12-1/2 sheet, wove paper. VF impres-
 sion. Creases, some broken and repaired on
 reverse with library tape not affecting stamp.
 Est. \$20.00
 168 RM263c25¢ 2nd Issue, 73 reported by Combs, on 1801
 printed Power of Attorney, 7-3/4 x 13 sheet, wove
 paper, fine impression. Creases, not affecting
 stamp. CV \$17.50
 169 RM370 Fine and clear strike on partially printed Baltimore
 promissory note. CV \$12.50
 170 RM370,371,372 Each on 1849 Baltimore promissory
 notes. CV \$24.50
 171 RM371 VF strike on handwritten Baltimore promissory note;
 also RM372 with F strike on partially printed
 Somerset County estate administrator's bond.
 CV \$12.00
 172 RM373 VF strike on partially printed Baltimore promissory
 note. CV \$12.50
 173 RM374 VF strike on portion of document; also RM375 with
 VF strike on partially printed Somerset County
 estate administrator's bond. CV \$12.00
 174 RM376 VF and clear strike on partially printed Somerset
 County estate administrator's bond. CV \$12.50
 175 RM378 F strike on partially printed Somerset County estate
 administrator's bond. CV \$15.00
 176 RM379 VF strike on partially printed Somerset County
 estate administrator's bond. CV \$50.00
 177 RM380 F strike on partially printed Somerset County estate
 administrator's bond. CV \$75.00
 178 RM381 F and clear strike on partially printed Somerset
 County estate administrator's bond. CV \$45.00
 179 RM382 F/VF and clear strike on partially printed trustee's
 bond from Howard District, Anne Arundel County,
 regarding handling of assets of an insolvent
 debtor. CV \$55.00
 180 RM558 Certificate of Import (printed) for 63 lbs. of tea from
 Canton, 9-14-32. Stained in LR corner not effecting
 stamp. CV \$20.00
 181 RM575 Customs House Seal on Philadelphia customs
 inspector doc (95 x 270 mm), Jul 18, 1818, 109 gals
 of rum, lt. horiz crease across bottom of stamp, very
 presentable. Est. \$60.00
 182 RN Lot 22 used plus 1 unused, all diff checks not listed in
 Field. 1 C type, 4 D type, 4 F type, 8 used and 1
 unused G type, 1 J type, 5 X type. Est. \$65.00
 183 RN-B1 Check; First NB, Harrisonburg, VA, Rockingham
 Insurance Co., vignette of farmer. Minor corner fault.
 Not listed. Est. \$15.00
 184 RN-B1,-D1 First on 1867 Nat. Bank of Commerce, NY
 check, second (punched) on 1874 Leather
 Mfg's. Nat. Bank, NY. Not listed in
 Castenholz. OPEN
 185 RN-B1/RN-X7 33 checks, 25 diff. Usual mixed condition.
 Includes RN-C5 (toned with corner fault);
 couple with vignettes. Est. \$50.00
 186 RN-B2 Check; NB of North America, New York; Dakin,
 Olcott & Co., stamp not cut. CV \$35.00
 187 RN-B3 Check; National Citizens Bank, New York; W.A.
 Ransom & Co.; lt. blue shade, not cut. ... CV \$15.00
 188 RN-B5 National Bank of North America, NY, 1866, cut
 cancel does not touch stamp. Est. \$30.00
 189 RN-B6 Check; Fairfield County NB, Winnipauk, CT.,
 Lounsbury, Bissell & Co. CV \$25.00
 190 RN-B6 Check; Marine NB, New York; Jas. F. Wenman,
 stamp not cut, lt. crease, F. CV \$20.00
 191 RN-C1 Draft; Grand Rapids & Indiana RR, Fort Wayne,
 Ind., unused, VF. CV \$15.00
 192 RN-C5 Merchants' National Bank, New York, 1872, cut
 cancel. CV \$17.50
 193 RN-D1 Helena, Montana, Jan. 24, 1876 check, L.H.

- 194 RN-D1 Herschfield & Bro., punch hole. OPEN
Check; Steuben County Bank, Bath, NY;
Pleasant Valley Wine Co., w/gold vignette
of medal won by company in Vienna.
Some toning. CV \$12.00
- 195 RN-D1 Draft; Tionesta Savings Bank, Tionesta,
Pa., purple Liberty vignette, unused, VF,
not listed in Castenholz. Est. \$15.00
- 196 RN-D1 Check; NB of West Troy, West Troy, NY;
red saiboat vignette, unused, not listed in
Castenholz. Est. \$10.00
- 197 RN-D1 Draft; Chicago and Michigan Lake Shore
RR Co., Saint Joseph, Mich., purple
vignette of woman w/bonnet, stamp not
cut, not listed in Castenholz. .. Est. \$25.00
- 198 RN-D1 Check; Fort Wayne, Muncie & Cincinnati
RR Co., Fort Wayne, Ind., nice train at
station vignette. CV \$20.00
- 199 RN-D1, X7 D1 on Hartford, Conn, Hartford Trust
Co., 1873, X7 on Southbridge, Mass
National Bank, 1899. Both checks not
listed in Castenholz. OPEN
- 200 RN-D3 Draft; Pittsburgh, Ft. Wayne & Chicago
Railway draft. RR vignette; attached to
Sheboygan & Fond du Lac RR voucher
approving payment of draft. CV \$15.00
- 201 RN-D3 Draft; The Second NB, Freeport, Ill; liberty
& eagle vignette, cut cancel. ... CV \$18.00
- 202 RN-F1 Draft; Banking House of John Geis & Co.,
St. Louis & Co., ABN Co. vignette, stamp
not cut, not listed in Castenholz.
..... Est. \$25.00
- 203 RN-F1 Check; Stissing NB, Pine Plains,
Dutchess Co., NY, cut cancel, not listed in
Field. Est \$10.00
- 204 RN-G1 On Helena, Montana, Oct. 19, 1881
check, Banking House of L.H. Herschfield
& Brothers. OPEN
- 205 RN-G1 On Butte, Montana, S. T. Hauser & Co.
check, Sept. 24, 1880, some discoloration
at top. OPEN
- 206 RN-G1 On Helena, Montana, May 13, 1881, L.H.
Herschfield & Bro., cut cancel. OPEN
- 207 RN-G1 Bethlehem, Pa., Aug. 25, 1880 check,
Lehigh Valley Nat. Bank, not listed in
Castenholz, cut cancel, edges toned.
..... OPEN
- 208 RN-G1 Providence, RI, 1878 check, Rhode Island
Hospital Trust Co., punched. . Est. \$15.00
- 209 RN-G1 London & San Francisco Bank, San
Francisco, Ca, Aug. 21, 1884, cut
cancel. OPEN
- 210 RN-G1 Manhattan Silver Mining Co., Austin,
Nevada, Oct. 13, 1876, cut cancel. OPEN
- 211 RN-G1 Gage, Curtis & Co., Austin, Nevada, April
21, 1883, cut cancel. OPEN
- 212 RN-G1 Paxton & Co. Bankers, Eureka, Nevada,
Jan. 11, 1878, cut cancel. OPEN
- 213 RN-G1 Wells, Fargo & Co's Bank, Virginia, Nevada, Aug. 5,
1879, cut cancel. OPEN
- 214 RN-G1 Draft; North Carolina Railroad Co., Company Shops,
NC. RR vignette, left edge clipped. Quite scarce, not
listed. Est. \$35.00
- 215 RN-G1 Check; Merchants NB, New York, NY, B.F. Butler,
cut cancel. Field CV \$25.00
- 216 RN-G3 Check; First NB, Port Henry, NY, Estate of GH. Y.



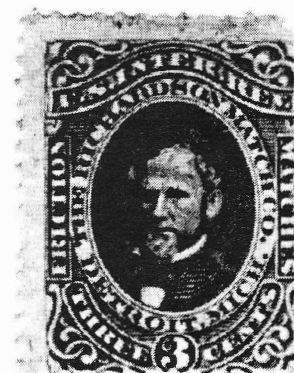
Lots 198, 214, 219, 225

- 217 RN-H3 Witherbee, not listed in Castenholz. Est. \$100.00
Philadelphia and Reading Railroad Co., Farmers &
Merchants National Bank, unused. OPEN
- 218 RN-H3 Bank of America, Philadelphia, Pa., 187_,
unused. CV \$15.00
- 219 RN-H3 Draft; Fant, Washington & Co., Washington, DC.
Large vignette of U.S. Capitol (w/o Liberty on
dome). Printed by American Bank Note Co. One of

- the most attractive H-type RN's. CV \$30.00
- 220 RN-K4 Check; The NB of the Northern Liberties, Philadelphia, Pa., unused, dark violet on lilac paper, very attractive, VF. CV \$45.00
- 221 RN-K4 National Bank of the Northern Liberties, Philadelphia, Pa., 187_, unused. CV \$45.00
- 222 RN-K6 Check; Farmers' Bank, Liverpool, Pa, A.C. Bauer, unused. CV \$20.00
- 223 RN-K11 On portion of Media, Pa. check, stamp complete, cut cancel. CV \$125.00 Est \$30.00
- 224 RN-L6 Penn National Bank, Philadelphia, Pa., 1877, cut cancel. CV \$40.00
- 225 RN-M2 Draft; John F. Cobb & Co., Boston, Mass.; purple vignette of co. bldg., unused, VF, fresh. . CV \$60.00
- 226 RN-P6 Panama RR Co. Script Certificate, UNUSED, 8" x 5", shortened 1-3/4" at rt. Not priced unused in Scott, VF and fresh. Est. \$300.00
- 227 RN-Q1 Agreement; unused Erie RR, 8 x 4-1/4", shortened 1/2" at lt. as usual, VF. CV \$140.00
- 228 RN-V4 On customs form, New York, Feb. 4, 1870. stamp not cut, fold through right side of stamp, very presentable appearance. CV \$75.00
- 229 RN-V4 On Customs Warehouse withdrawal form, A.T. Stewart & Co., NY, stamp not cut or creased, VF. Scott CV \$75.00
- 230 RN-X5a 1¢ green on Pere Marquette Parlor Car ticket, crease, hinge thin, F. CV \$15.00
- 231 RN-X5a Pere Marquette Parlor Car ticket, stamp not punched, VF. CV \$15.00
- 232 RN-X7 Check, State Bank of Bradshaw, Neb., 1900. OPEN
- 233 RN-X7 Check; Montana Mining Co., Helena, MT 1899. OPEN
- 234 RN-X7 Check; Bainbridge, NY, First NB, 1901. OPEN
- 235 RN-X7 Check; Dillon, Mont., First NB, unused. OPEN
- 236 RN-X7 Check; San Francisco NB, March 2, 1900, pin hole. OPEN
- 237 RN-X7 Check; Butte City, Montana, The Silver Bow NB, unused. OPEN
- 238 RN-X7 Houtzdale, Pa., Citizens Bank of Houtzdale, unused, not listed in Castenholz. OPEN
- 239 RN-X7 Carson City, NV, Oct. 16, 1900, The Bullion and Exchange Bank, perf. cancel. OPEN
- 240 RN-X7 Comstock Pumping Assoc., Bank of California, Virginia, NV, April 1, 1901, cut cancel. OPEN
- 241 RN-X7 Pony, Montana, Isdell Mercantile Co., May 9, 1900, cut cancel. OPEN
- 242 RN-X7 Draft; Delaware, Lackawanna and Western RR, New York. CV \$15.00
- 243 RN-X7 Draft; Norfolk & Western Railway, Roanoke, VA. CV \$12.00
- 244 RN-X7 Check; National Park Bank, New York, Clifton Mfg. Co., cut cancel. CV \$12.00
- 245 RN-X7 Check; Farmers & Merchants Bank, Woodland, Cal., cut cancel. CV \$10.00
- 246 RN-X7 Check; Wells, Fargo & Co's Bank, San Francisco, Ca., perf. cancel. CV \$9.00
- 247 RN-X7 Draft; Sanders, Swann & Co.; Atlanta, Ga., not cut, not listed in Castenholz. Est. \$10.00
- 248 RN-X7 Draft; University of Illinois, First NB, Urbana, Ill., per cancel, illustrated w/campus buildings. CV \$20.00
- 249 RN-X7 Check; New Haven County NB, New Haven, Conn., punch cancel not effecting stamp at RT. CV \$25.00
- 250 RN-X7 Check; Bank of Ipswich, Ipswich, S.D., perf. cancel. Field CV \$8.00
- 251 RN-X7 Check; 2 diff Exchange NB, Osborne, Kans., bldg. vignettes on both, one not cut, other perf.



Lot 259



Lot 264

cancel. Field CV \$12.00 ea

Private Die Proprietary

Match Stamps

- 252 Collection balance; 21 diff mounted on Springer's pages; included are: RO7d, 15d, 20b, 24a, 59a, 62b, 123a, 125d, 130b, 142a, 152d, 168b and RS156d, 269d. Lot includes 3 pairs and a strip of 3 (none are high values). Condition mixed, cat value approx. \$160.00
- 253 RO10b Close rt and minor pulled perf at bot, o/w nice centering, good margins. CV \$17.50
- 254 RO31b Bock, Schneider & Co., 1¢ black, centered to rt but clear, fresh, F. CV \$10.00
- 255 RO33d Nice clean copy, good centering, few pulled perfs on rt. CV \$12.00
- 256 RO37b Exceptional centering, no visible faults, VF. CV \$90.00
- 257 RO47d Hugh margins on 3 sides, close at lt. Minor fold LL not visible from front. CV \$40.00
- 258 RO65a Centered to rt, clean and fresh copy, F. .. CV \$27.50
- 259 RO83a 1¢ Excelsior match, close at bottom o/w a very clean copy. CV \$70.00
- 260 RO84a 1¢ black G. Farr and Co., close at bot and lt. CV \$100.00
- 261 RO88a 1¢ Wm. Gates (die II-shaded collar), part clipped at top with a few perfs intact. CV \$35.00
- 262 RO103b 1¢ black Grigs & Goodwill, close at rt. but not into design, nice red cancel. CV \$25.00
- 263 RO157P D.M. Richardson card proof, crease UL, slight toning, small surface scuff not effecting design. OPEN
- 264 RO159b 3¢ blue Richardson Match Co., centered to rt and bottom, small thin UR corner, fine appearance. CV \$65.00
- 265 RO179d Union Match Co., 1¢ black, VF centering, usual rough perfs, HR. CV \$50.00

Medicine Stamps

- 266 Medicine company trade cards, 14 diff, 2 are prefumes, 1 die cut, 2 defective. Co's include; Ayer's, Jayne's, Vogeler, Dr. Kilmer, Dr. Fenner, etc. OPEN
- 267 D.S. Bames/Demas Bames 2¢ proof variety; faint print in black on 32x63 mm card (upper 70% of 2 adjacent plate pos's); was originally found affixed to back of Jos. R. Carpenter \$25 Maryland Coat of Arms Rev. essay. Undoubtedly unique. Owner's Est. \$50/75
- 268 Phillips Milk of Magnesia, company seal on unopened, w/ orig contents, 4oz bottle, still in orig. cellophane

	wrapper, circa 1940's?	OPEN
269	RS147a,148b Dr. D. Jayne & Son, RS147a, OG, HR, F, RS148b, NG, repaired tear at rt, F.	CV \$9.00
270	RS23a Demas Barnes, 4¢ black, Margins close at lt but not into design, 9 extra vert perfs at TL.	CV \$17.50
271	RS86d,RS87a A.H. Flanders, 1¢ green; RS86d, nice centering, clean, no faults; RS87a, close at lt and into design at top.	CV \$34.00
272	RS117d Herrick's Pills, 1¢ black, clipped at top, thinned and toned, rough perfs, AVG.	CV \$30.00
273	RS119d J.E. Hetherington, 1¢ black, nice centering, sound, F.	CV \$12.50
274	RS127d Holman Liver Pad Co., 4¢ green, centered high, clean stamp.	CV \$8.00
275	RS141a Hutchings & Hillyer, 4¢ green imperf, uneven and close margin at top, F.	CV \$17.50
276	RS280h/282h . Cancel lot; RS280h (15), 281h (12), 282h (1), small collection of all diff. printed Emerson precancel datings; several w/usual small faults. Clean group.	CV \$37.25

Motor Vehicle Use Revenues

277	RV1,6,18,30 Mint except RV30, VF.	CV \$7.25
-----	--	-----------

Boating Tax Stamps

278	RVB1 Mint, NH, w/tab, pencil no. on back.	CV \$30.00
279	RVB2 Mint, NH, w/tab, pencil no. on back.	CV \$45.00

Hunting Tax Stamps

Federal Issues

280	RW26 1959 Duck stamp on Wisconsin license, stamp signed, crease not effecting stamp.	OPEN
281	RW52 1985 Duck stamp, mint, NH, VF.	CV \$11.00

State Issues

282	Delaware, 1969 \$2.10 trout stamp, 1978 \$2.10 trout stamp, both mint, VF, NH.	OPEN 283
	Iowa, 1970 trout stamp, unsigned, no gum, VF.	OPEN 284
	Minnesota Conservation Dept., 1957 duck stamp, no gum, fine.	Est. \$25.00
285	Oregon, 1989 Duck stamp, mint, VF, NH. S.H.	CV \$9.00
286	Wisconsin, 1993 \$48.00 non-resident fishing stamp on license, VF, also a 1993 turkey hunting license in poor cond. w/stamp affixed but badly creased.	OPEN
287	Wisconsin, Hunting licenses, 1940, '41, '43, no stamps.	OPEN

Distilled Spirits

Except where otherwise noted, the following lots have both manuscript and handstamp cancels. Stamps are punched as normal.

288	RX1 \$.01	CV \$20.00
289	RX3 \$.05	CV \$17.50
290	RX4 \$.10	CV \$15.00
291	RX6 \$.50	CV \$7.00
292	RX7/12 Four stamps, 7, 9, 10 and 12.	CV \$11.00
293	RX8 \$3.00	CV \$15.00
294	RX11 \$25.00	CV \$9.00
295	RX13/32 Four stamps, 13, 18, 29 (HS only) and 32. ..	CV \$11.00
296	RX14 \$300.00	CV \$21.00
297	RX15 \$500.00	CV \$10.00
298	RX28 \$.05	CV \$40.00
299	RX30 \$.25	CV \$15.00
300	RX31 \$.50	CV \$12.00
301	RX33 \$3.00	CV \$22.50
302	RX34 \$5.00	CV \$25.00

303	RX35/41 Four stamps 35, 38, 39 and 41.	CV \$17.00
304	RX36 \$25.00 w/ mss cancel, HS cancel only. ...	CV \$10.00
305	RX37 \$50.00	CV \$25.00
306	RX40 \$500.00	CV \$30.00
307	RX43 \$2000.00 w/o mss cancel, HS cancel only.	CV \$70.00
308	RX45 \$5000.00	CV \$50.00
309	RX46 \$10,000.00	CV \$80.00

USIR Tax Pairs

Beer Stamps

310	REA37//42 Lot of 5 diff, missing REA40, usual faults, but all presentable.	CV \$37.50
311	REA41e 50¢ Half Barrel, Series 1878, close at rt and bottom, not cut.	CV \$7.50
312	REA41e,42e 50¢ and \$1 Series of 1878; 41e in at RT, crease, not cut; 42e in at LT, close at top, creases. Both appear F-VF.	CV \$42.50
313	REA41f,42f 50¢ & \$1 Series 1878; 41f in at LT, no faults, HS cancel; 42f in at Bot, horiz crease, bleached white stain (10 x 20mm) in center.	CV \$57.50
314	REA42ee \$1 Series of 1878, blue paper, one line under Dollar var, defective, torn, heavily repaired.	CV \$35.00
315	REA67 40¢ Quarter Barrel Series of 1901, perf. cancel, F-VF.	CV \$10.00
316	REA69 80¢ Half Barrel, Series of 1901, perf cancel, creased, tear.	CV \$8.00
317	REA79a 50¢ Half Barrel, Series of 1902, perf cancel, top margin imprint "Half Barrel".	CV \$10.00
318	REA159a,161a 5 & 25 barrels, Fermented Malt Liquor, Series 1933, usual center cutouts. ..	CV \$11.00
319	REA191,192 Fermented Malt Liquor, Series 1947, REA191(2), REA 192(1), rust stains, creased.	CV \$30.00

Tobacco Stamps

(Springer catalog numbers and values.)

320	Lot of aprox. 54 Tobacco strip stamps, cond. varies from defective to VF; Springer no's include: TG120 (5), 122 (24), 124 (6), 166, 169, 344, 475, 487, 557, 575, 772, and others.	CV aprox. \$30.00
321	TF79A,84A Manufactured Tobacco; Half and Ten Pound vals, F appearing example of each, lt. repairs.	Est. \$20.00

Lot 307



- 322 TF91A Forty Pounds, Series of June 6, 1872, repairs on back, F+ appearance for this scarce value. Est. \$25.00
- 323 TF122B Ten Pounds Series of 1875, no repairs, glue stains, VF. Est. \$12/14
- 324 TF147B Ten Pounds, unused remainder w/full stub, VF appearance. Est. \$15.00
- 325 TF160 Twenty Pounds, unused remainder w/full stub, small piece missing @ top, 2 small stains, F. .. Est. \$10.00
- 326 TF177B Manufactured Tobacco, Half Pound, several repaired tears, face has glue stains, F. ... Est. \$22.50
- 327 TF181A Manufactured Tobacco, Four Pounds, V-VF. Est. \$27.50
- 328 TF182B Manufactured Tobacco, Five Pounds, repaired tear, F. Est. \$20.00
- 329 TF183B Ten Pounds, 2 holes, close at lt, VF for this. Est. \$15.00
- 330 TF184A,B Twenty Pounds, TF184A is a remainder w/full stub, TF184B w/repaired faults, F-VF appearing. Est. \$17.50
- 331 TF205C Manufactured Tobacco, 2 lbs, Series 1891, dk blue paper, F-VF. Est. \$17.50
- 332 TF205C Manufactured Tobacco, 2 lb, Series 1891, dark blue paper, F-VF. Est. \$17.50
- 333 TF209C Five Pounds, repaired crease, VF appearance. Est. \$12.00
- 334 TF210A,210C,211C 10 & 20 pounds, F/VF example of each; 2 w/coupons. Est. \$20.00
- 335 TC ? Cigar; 5 Class D, Series 117, roul. 7, thinned, NOT LISTED. Est. \$15/20
- 336 Series 1890 one ounce Liberty, blue on silver foil wrapper; D.H. McAlpin & Co. Navy brand, with picture of USS Monitor, May 2, 1898 cancel, usual creases. Est. \$25.00

Miscellaneous Stamps

- 337 Distilled Spirits for Exportation stamp, Series of 1878, red s/n, VF. Est. \$10/15
- 338 Brewer's Permit, Act of June 6, 1872, red no's, violet silk paper, punched remainder. OPEN
- 339 USIR Cotton Sale Tag, 1935-36, used, metal, painted red. Est. \$10.00
- 340 U.S. Narcotic Order Form, Series 1955, original, Smiley type 10a, VF. Est. \$10/15
- 341 U.S. Narcotic Order Form 2513 (Rev. 4-64), 11/13/67, Smiley type 16a, VF. Est. \$10/15
- 342 U.S. Narcotic Order Form, Dangerous Drugs, 6/30/73, VF, Smiley type 21a except brown, not black. Est. \$10/15
- 343 FE82//94 Oleomargarine tax paid, Springer no's. FE82 (2), 86, 88 (faulty), 94(2); F-VF except as noted. Springer CV \$15.30
- 344 FE91,93 Oleomargarine tax paid Series 1931, FE91 perf. cancel, FE93 w/HS cancel. Springer CV \$15.75

Telegraph Stamps

- 345 2T1-4 Atlantic Telegraph Co., set of 4 remainders, F. ... CV \$8.25
- 346 3T1,2,5,6 Baltimore & Ohio Telegraph Co's., 3T1, 2, used, usual multibar cancels; T5 unused dist OG; T6 unused w/o gum. CV \$51.00
- 347 8T2 Commercial Union, 25¢ green, mint OG, HR, horiz crease at bot. does not show from front, F. CV \$12.50
- 348 15T8 Postal Telegraph Co., one mint, VF, one used, thins,

- punch cancels, AVG. CV \$9.00
- 349 15T9-10 Violet brown issue has partial print due to dry printing plate; T10 is mint OG, HR, close at top. CV \$9.50
- 350 15T11 1895 blue, dist OG, nice centering, blunt perfs, thins. CV \$20.00
- 351 15T13 Nice centering, dist OG, hinge thin. CV \$5.50
- 352 15T13/20 5 diff, 13, 15, 17, 19, 20, mint, avg. . CV \$13.25
- 353 15T24-26 Dist. OG, 15T26 close at rt. CV \$12.50
- 354 15T41 Mint, VF, NH. CV \$15.00
- 355 15T50,51,53 Used w/pen cancels, VF. CV \$60.00
- 356 15T011 Mint, minor gum dist., VF. CV \$12.50
- 357 16T3,4 Western Union, T3 has some toning on top perfs, OG, HR; T4 w/o gum, 2 small repaired tears. CV \$45.00
- 358 16T5 Mint, soiled, avg. CV \$25.00
- 359 16T32,33 Well centered, fresh colors, dist OG. CV \$12.00
- 360 16T44 Mint, dist OG, small thin LL. CV \$10.00
- 361 16T45-48 Mint OG, HR, F. CV \$13.50

USIR Tax Paid

Special Tax

The following lots are all Deets and Sterling remainders unless noted. All are punched, VF and include all coupons and the stub. Quantities issued and remainder are from Hines Special Tax Stamp listing, 1976. Catalogued by Springer, Vol. 6, 1983.

- 362 Dealer in Manufactured Tobacco, used w/coupons, NOT A REMAINDER, creases, VF appearance. Est. \$10.00
- 363 1874 \$20 One Still, 62 issued, 278 remainders. CV \$8.50
- 364 1874 \$50 Manufacturer of Stills, 18 issued, 453 remainders. CV \$6.00
- 365 1874 \$50 Peddler 1st Class, 39 issued, 581 remainders. CV \$8.00
- 366 1879 \$500 Retail Dealer in Leaf Tobacco, 6 issued, 144 remainders. CV \$35.00
- 367 1874 \$20 One Worm, 62 issued, 218 remainders. CV \$10.00
- 368 1882 \$25 Retail Liquor Dealer, coupons intact, 10 mm tear at bottom edge. OPEN

Essays

- 369 Turner Essay type 42b, blue, fine. Est. \$7.50

Miscellaneous Documents

- 370 Treasurer of the State of Pennsylvania, school dept. appropriation note, 1859, school teacher vignette, some writing has shown through from reverse. OPEN
- 371 Check; Page, Bacon & Co., San Francisco, 1858. Unused with bank vignette. Est. \$15.00
- 372 Check; Norwich Bank, Preston, Conn., Doane & Treat, circa 1858. Unused with four vignettes including RR and ship. Printed by Rowdon, Wright, Hatch & Edson. Est. \$20.00



Lot 410

- 373 Draft; Bank of Memphis; 1862. Two vignettes; printed by the American Bank Note Co. Endorsement on back shows through. Est. \$25.00
- 374 RR collateral, 7 diff. stock/bond coupons, early RR, ornate and attractive. Est. \$10/20
- 375 Stock certificate; Baltimore and Ohio Southwestern RR Co., July, 1895, ABN Co. engraved w/train vignette, few punches but overall fine appearance, NO STAMPS. OPEN

Foreign Revenues

Canada

- 376 Tobacco tax paid, 20 diff 19th century strips, remainders. Brandon CV \$13.10
- 377 Tobacco tax paid, 95 diff, 1915-1942; including strips (47), cigarettes (34), and others. Est. \$35.00
- 378 Manitoba 1993 non-resident sport fishing license w/ fishing enhancement initiative stamp affixed, VF. OPEN

Ceylon

- 379 Ceylon; Edward VII Foreign Bill 20c, 40c, 60c & 1 rupee (mixed wmk's); also E VII Stamp Duty 2 & 5 rupees, all used. Est. \$10.00
- 380 Ceylon; QV "Warehouse Warranty" horiz and vert overprints on 50c Stamp Duty; also similar E VII horiz overprint on 50c. Used, F. Est. \$8.00

China

- 381 RTT 14-17 China; 1927 Kiangsu Cigarette tax 2/5c, 3/5c, 1c, 2c, unused, Wetterling cat. #'s. Est. \$6.00

Eritrea

- 382 Eritrea; "20 Cigarettes" 3 stamps for First Class cigarettes w/ ovpt in English "ERITREAN TOBACCO MONOPOLY" presumably issued during post 1945 British occupation. Est. \$10.00

Great Britain

- 383 Life Policy issues 1854-1872, 26 stamps, duplication, used, F-VF. Nice lot for study. 1983 Barefoot CV £350, Est. \$150-200
- 384 3 receipts w/ embossed revs., all dated in 1851, 2 are 1 shilling, 1 is 2s 6p. OPEN

Great Britain Colonies

(B & H catalog numbers & values.)

- 385 British Honduras; 1899 5c, 10c, 25c, each with both the 11mm & 12mm "REVENUE" overprints. Circular cancels could be postal. Est. \$30.00
- 386 Dominica; 1878 "REVENUE" overprints on 1d, 6d, 1/- both mint and used. Est. \$7.00
- 387 33-36 British Guiana; 1888 \$2.40, \$4.80, \$9.60, \$12, used, F. Est. \$10.00

Indian States

(K & M catalog values and numbers.)

- 388 Bikanir; The incredibly crude "QUARTRANA", "HAFANA" and "O NEANNA" issues of long ago. Cat. #'s 410,412,423, some defects. Est. \$8.00
- 389 Bagmat; Stamped paper, 11 diff values to 2 Rupees. .. OPEN
- 390 Baghelkhand; Court Fee, 15 anna, used on piece, surface scuff effects design, still scarce in any cond, K&M #57. Est. \$8.50
- 391 Balwan; Stamped paper, 4 diff values to 10 Rupees. .. OPEN
- 392 Benaras; Court Fee, 9 diff, values to 10 Rupees, 5 punched, 4 not, nice lot. Est. \$30.00
- 393 Beri State; Court Fee, 2 anna, used on piece, VF. Est. \$10.00
- 394 Bikaner; Stamped paper, 10 diff. OPEN
- 395 Bundi; Stamped Paper, 6 diff values to 10 Rupees. OPEN
- 396 Charkhari; 4 anna on 1 rupee, K&M #162. CV \$100.00 Est. \$10.00
- 397 Charkhari; Court fee, "TOW" error instead of "TEN" annas,

used, AVG. Est. \$45.00

- 398 Chamba; Court Fee stamp, on piece, punched, K&M #11a. CV \$100.00 Est. \$10.00
- 399 Dhenkanal; Court fee, 1 rupee, K&M type 6, cat # 75. CV \$140.00 Est. \$14.00
- 400 Dhrangadra; Court Fees, 4 diff, 2, 4 and 8 annas, 1 rupee, K&M Type 9. OPEN
- 401 Gangpore; 4 diff Court Fee. Est. \$5.00
- 402 Jaisalmer; Court Fee, 8 anna, type 1, K&M # 14. CV \$125.00 Est. \$12.50
- 403 Jhind; 1/2 anna revenue, pair on piece, mss cancel, K&M # 141. CV \$300.00 Est. \$30.00
- 404 Kagal Estate (Kolhapur); 8 diff values to 10 rupee, K&M type 15. CV \$515.00 OPEN
- 405 Khaniadhana; Court Fee, 4 & 8 anna, K&M #'s 53, 54. CV \$70.00 OPEN
- 406 Kalsia; Court Fee, 2 annas, punched, K&M # 32. CV \$125.00 Est. \$12.50
- 407 Kawardha; 4 anna, type 5, K&M # 73; 12 anna, type 20, K&M # 200; 3 rupee KGV, K&M # 44. CV \$300.00 Est. 30.00
- 408 Nalagarh; Court Fee, 1 rupee, K&M # 75. CV \$75.00 Est. \$7.50

Mexico

- 409 Mexico; 1899-1900 Exchange revenues, 4 diff 1, 2, 10 & 25¢ vals, used on doc Jan. 12, 1900, handstamp cancels. OPEN

Philippines

- 410 W640//645 Philippines; 1934-41 Internal revenues, 5 diff values, centering F-VF. Est. \$80.00

Puerto Rico

- 411 Puerto Rico; Lot of 20 scarce old documents from 1885-1897, all "Pagos Al Estado" or "Multas Municipales" with imprinted stamps. A most interesting and scarce lot. Est. \$200.00
- 412 Puerto Rico; 1900 3¢ blue, multiple strip of 22, cancelled, VG-F. OPEN

Spain

- 413 Spain; 2 centavos, Impeusto Patriotico Espanol, mint pair. OPEN

Switzerland

- 414 Switzerland, Canton Vaud revenue, 1887 Droits Reels 50 Fr yellow, cpl sheet of 50 stamps, 1949 Rundschau CV 250 Swiss Francs, VF, NH. OPEN

Trinidad & Tobago

(B & H catalog numbers & values.)

- 415 1 Trinidad & Tobago; 1935 4c "Memorial Park" design. Pen cancelled. Est. \$6.00

Zanzibar

- 416 Zanzibar; Indian Rs 10 ovpt Special Adhesive with oval handstamp cancel of "PORT OFFICE". .. Est. \$15.00

American Bank Note Co. Specimens

South America

- 417 Argentina; 1881 4.50 pesos Administracion de Rentas Nacionales, 140 x 250 mm, w/ Muestra ovpt's, punched. OPEN
- 418 Columbia; Timbre Aduanero, 2 diff, 10 centavos, grey and orange, w/specimen ovpt's. Est. \$5.00
- 419 Ecuador; Timbre De Diez Sucres 1891-92, set of 7 diff values, w/specimen ovpt's, NOT punched. OPEN
- 420 Ecuador; Quito municipal liquor tax stamps, 1901, specimen ovpt's, punched, 4 diff vals. EST \$20.00
- 421 Ecuador; Timbre Fiscal, specimen ovpt's, 1911 (1), 1915 (8),

- 1919 (9), vals from 1 centavos to 10 sucres. .. OPEN
- 422 Ecuador; Timbre Fiscal, specimen ovpt's, 1917 (9), 1923 (9),
diff vals 1 centavos - 10 sucres. OPEN
- 423 Ecuador; Timbre Fiscal, specimen ovpt's, 1943 (13), vals 1
centavos - 50 sucres. OPEN
- 424 Ecuador; Timbre Fiscal, specimen ovpt's, 1944 (13), vals 5
centavos - 50 sucres, also 4 w/"Inmigracion" ovpt's,
vals 5 - 300 sucres. OPEN
- 425 Ecuador; Consular Service, set of 8 w/specimen ovpt's, vals
0.10 - 20.00, Timbre Consular, 5 diff, vals \$0.25 -
\$5.00, also Timbre de Inmigracion, \$8.00 val. OPEN
- 426 Ecuador; Timbre Fiscal, Moviles, not dated,
w/specimen ovpt's, set of 11, vals 30 centavos -
100 sucres. OPEN
- 427 Ecuador; Impuesto A Las Ventas, w/specimen ovpt's, s/n's
000000, set of 14, vals 1¢ to 500 sucres. OPEN
- 428 Ecuador; Impuesto A Las Ventas, set of 12 diff w/ specimen
ovpt's, as previous lot w/o s/n's. OPEN
- 429 Nicaragua; Timbre Fiscals, set of 16 diff w/stubs attached
and specimen ovpt's, punched, vals 1 centavos -
100 cordobas. Est. \$25.00
- 430 Nicaragua; Timbre Fiscal Consular, set of 8 diff w/specimen
ovpt's, punched, vals 1 - 100 cordobas. .. Est. \$14.00
- 431 Nicaragua; Timbre Fiscal Consular Especial, 10 centavos,
set of 5 Impuesto Al Capital, 1 - 50 cordobas, 5
centavos black ovpt on blue fiscal, all 7 stamps w/
specimen ovpt's and punched. OPEN
- 432 Nicaragua; Timbre Fiscal Consular, set of 5 w/CLASE A
ovpt, set of 6 w/CLASE B ovpt, all w/specimen
ovpt's and punched. Est. \$15.00
- 433 Nicaragua; Impuesto Al Capital, set of 5 vals 2¢ - 50
centavos, Timbre Fiscal Consular, set of 5 vals ovpt
in black 1 - 10 cordobas, all stamps w/specimen
ovpt's and punched. Est. \$15.00
- 434 Nicaragua; Timbre Fiscal, set of 14 w/vals in black, 1
centavo - 100 cordobas, all w/specimen ovpt's and
punched. OPEN
- 435 Nicaragua; Timbre Fiscals, set of 8, vals in black, 1 centavo -
1 cordoba, diff val/color combinations from previous
lot, all w/specimen ovpt's and punched. OPEN
- 436 Peru; set of 12 vals, 1¢ - 50 soles, not dated, w/specimen
ovpt's and punched. Est. \$15.00
- 437 Peru; 4 diff sets of revenues, 1911-12 (3), 1913-14 (5),
1915-16 (6), w/specimen ovpt's and
punched. Est. \$15.00
- 438 Peru; revenues, 1917-18 (5), 1919-20 (5), 1921-22 (5),
1923-24 (1), all w/specimen ovpt's and
punched. Est. \$15.00
- 439 Peru; Estacion Radio Nacional, set of 10 vals, 2
centavos - 10 soles, w/specimen ovpt's and
punched. Est. \$18.00

Miscellaneous

- 440 Fratelli Branca labels, 3 diff, 80 x 110 mm, also 2 smaller

bottle neck labels, all w/specimen ovpt's, p

- unchd. OPEN
- 441 Dr. A.C. "Marca Registrada" stamp, ABN Co. Specimen ovpt,
punched, VF. Est. \$5.00
- 442 H.G. Hotchkiss Essential Oil, label 275 x 45 mm, w/
specimen ovpt, punch. Est. \$15.00
- 443 Perry Davis Vegetable Pain Killer (51% alcohol!), 2
specimen labels, W. Wright specimen label. .. OPEN
- 444 McKesson & Robbins Calox Tooth Powder, green perf. label,
specimen ovpt and punched. OPEN
- 445 ABN Co. specimens (2) each 165 x 95 mm paper slips w/
ABN Co. return address in UL corner along w/serial
no. One with eagle head vignette and other with
bldg. Appear to be address labels? OPEN
- 446 Specimen label, 90 x 170 mm, Davis & Geck Sterile Surgical
Sutures. OPEN
- 447 Specimen labels for COTY, Paris, France, mint block of 15
w/ specimen, punched. OPEN
- 448 Calverts whiskey, 8 diff small labels w/specimen ovpt's,
punched. OPEN
- 449 Old Lewis Hunter whiskey label w/eagle vignette, 80 x 100
mm, w/ specime & recorded ovpt's, punched. OPEN
- 450 Brotherhood of Electrical Workers, Neon Tube Tested,
inspection stamp, w/specimen ovpt & punch. . OPEN
- 451 A.F.L.A. Amateur Fencers Olympic Fund label, pair, blue,
ABN Co. specimen ovpt, punched, VF. OPEN
- 452 Ornamental Iron Workers, Benefit Fund of Local 580,
set of 7 vals 5¢ - \$3.15, w/specimen ovpt's and
punched. Est. \$25.00

State Revenues

(Cabot cat numbers.)

Florida

- 453 Florida Egg Inspections stamps (180 x 180 mm), 2 vals, 2¢,
4¢, unused. OPEN
- 454 D17 Florida; 1933 \$25.00 documentary, used, torn, VF
appearance. OPEN

New York

- 455 New York; State Dept of Agriculture inspection stamps, 3
diff, red on white w/specimen ovpt's, punched, 77 x
25 mm. OPEN

Ohio

- 456 Ohio; Wine & Mixed Beverage tax, 6¢, 2 used blks of 6,
Columbian, A.D. Co. printings, F. OPEN

Literature

- 457 "Replating of 50¢ Conveyance Civil War Revenue
Stamp" by Rorer, profusely illustrated, soft bound,
as new. Est. \$15.00

Miscellaneous

- 458 Fostoria (Ohio) Industrial Corp., one dollar certificate, 1936,
w/ 3 F.I.C. 1¢ stickers attached. OPEN
- 459 Railroad baggage service charge stamps, 7 diff, So. Pac.,
Northern Pacific, etc. OPEN

Prices Realized for Sale 49

Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized
1 45.00	5 W	9 38.00	14 36.00	19 44.00	24 .. 100.00	29 9.00	34 26.00	39 7.00	44 U
2 U	5A 60.00	10 52.00	15 U	20 .. 165.00	25 U	30 U	35 20.00	40 U	45 U
2A U	6 U	11 U	16 42.00	21 21.00	26 28.00	31 19.00	36 26.00	41 8.00	46 22.00
3 U	7 U	12 65.00	17 U	22 12.00	27 .. 110.00	32 U	37 U	42 U	47 6.00
4 U	8 44.00	13 70.00	18 .. 115.00	23 U	28 21.00	33 U	38 17.00	43 W	47A 7.00

Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized
48 31.00	82 8.00	116 U	150 .. 38.00	184 U	218 U	252 .. 15.00	286 U	320 U	354 8.00
49 30.00	83 U	117 .. 10.00	151 .. 27.00	185 U	219 U	253 3.00	287 U	321 .. 40.00	355 .. 17.00
50 14.00	84 12.00	118 .. 13.00	152 4.00	186 U	220 U	254 U	288 .. 35.00	322 U	356 .. 13.00
51 30.00	85 17.00	119 7.00	153 .. 23.00	187 U	221 U	255 6.00	289 7.00	323 U	357 U
52 56.00	86 62.00	120 .. 12.00	154 .. 19.00	188 .. 18.00	222 U	256 W	290 .. 15.00	324 .. 26.00	358 .. 22.00
53 70.00	87 43.00	121 .. 12.00	155 .. 10.00	189 6.00	223 U	257 U	291 .. 15.00	325 U	359 U
54 U	88 31.00	122 U	156 .. 21.00	190 U	224 U	258 U	292 U	326 .. 13.00	360 U
55 28.00	89 21.00	123 8.00	157 .. 10.00	191 U	225 U	259 U	293 .. 16.00	327 U	361 U
56 6.00	90 13.00	124 9.00	158 .. 20.00	192 U	226 U	260 9.00	294 9.00	328 .. 30.00	362 9.00
57 30.00	91 25.00	125 .. 12.00	159 .. 10.00	193 .. 12.00	227 U	261 7.00	295 U	329 .. 30.00	363 U
58 U	92 31.00	126 .. 18.00	160 .. 16.00	194 U	228 U	262 U	296 U	330 U	364 U
59 U	93 5.00	127 .. 55.00	161 .. 40.00	195 U	229 U	263 U	297 7.00	331 U	365 U
60 11.00	94 55.00	128 .. 32.00	162 .. 10.00	196 U	230 8.00	264 U	298 7.00	332 U	366 U
61 14.00	95 U	129 U	163 .. 12.00	197 .. 10.00	231 U	265 7.00	299 7.00	333 U	367 U
62 10.00	96 6.00	130 6.00	164 .. 10.00	198 8.00	232 U	266 U	300 7.00	334 U	368 6.00
63 19.00	97 18.00	131 .. 27.00	165 .. 12.00	199 U	233 .. 18.00	267 8.00	301 7.00	335 .. 35.00	369 .. 47.00
64 7.00	98 U	132 .. 25.00	166 7.00	200 U	234 5.00	268 U	302 7.00	336 125.00	370 8.00
65 12.00	99 9.00	133 .. 32.00	167 6.00	201 U	235 5.00	269 U	303 7.00	337 U	371 6.00
66 17.00	100 7.00	134 .. 27.00	168 .. 32.00	202 U	236 U	270 U	304 9.00	338 .. 15.00	372 .. 15.00
66A U	101 8.00	135 .. 19.00	169 9.00	203 U	237 5.00	271 .. 45.00	305 .. 12.00	339 .. 19.00	373 7.00
67 24.00	102 .. 12.00	136 .. 23.00	170 .. 34.00	204 6.00	238 U	272 U	306 .. 11.00	340 U	374 .. 14.00
68 15.00	103 .. 10.00	137 .. 28.00	171 .. 16.00	205 U	239 U	273 U	307 .. 23.00	341 .. 17.00	375 .. 11.00
69 44.00	104 9.00	138 U	172 .. 11.00	206 U	240 U	274 U	308 .. 29.00	342 U	376 .. 21.00
70 18.00	105 U	139 U	173 .. 14.00	207 .. 20.00	241 .. 13.00	275 U	309 8.00	343 U	377 7.00
71 8.00	106 8.00	140 .. 22.00	174 .. 10.00	208 U	242 .. 13.00	276 4.00	310 .. 11.00	344 8.00	378 U
72 12.00	107 .. 23.00	141 .. 29.00	175 U	209 U	243 9.00	277 .. 45.00	311 .. 13.00	345 8.00	379 .. 10.00
73 11.00	108 9.00	142 .. 11.00	176 .. 10.00	210 U	244 .. 20.00	278 U	312 .. 15.00	346 6.00	380 .. 70.00
74 12.00	109 .. 40.00	143 .. 10.00	177 6.00	211 U	245 .. 10.00	279 U	313 .. 16.00	347 U	381 9.00
75 7.00	110 .. 50.00	144 .. 15.00	178 U	212 U	246 .. 14.00	280 U	314 .. 15.00	348 U	382 U
76 5.00	111 U	145 .. 26.00	179 U	213 U	247 .. 15.00	281 U	315 .. 16.00	349 9.00	383 .. 12.00
77 9.00	112 8.00	146 .. 12.00	180 5.00	214 U	248 5.00	282 .. 20.00	316 .. 16.00	350 7.00	384 U
78 14.00	113 U	147 .. 15.00	181 U	215 .. 18.00	249 8.00	283 .. 10.00	317 .. 19.00	351 U	385 .. 16.00
79 12.00	114 .. 17.00	148 .. 12.00	182 U	216 U	250 .. 10.00	284 U	318 W	352 U	386 U
80 W	115 7.00	149 .. 13.00	183 U	217 5.00	251 8.00	285 U	319 W	353 U	387 U
81 9.00									

Save a bit of local history!

The State Revenue Society

Dues are only \$10. For information and an application write:

Scott Troutman, POB 270184, Oklahoma City, OK 73137

IMMEDIATE PAYMENT

Revenues, Documents, Revenue Stamped Paper

U.S. & Possessions

Mexico, Canada—Worldwide

Ship insured with price or for offer

Also selling—send SASE for latest pricelist

W. G. KREMPER

P.O. BOX 693, Bartow, FL 33830

Phone 813-533-9422 (evenings)

WORLD-WIDE REVENUES

Send for latest price list

William T. McDonald

Coupeville, WA 98239-1287

ARA

APS

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.

Dirk E Card 5146, by Kenneth Trettin. US-First Issue, US-First Issue Cancels, US-First Issue Varieties, US-1,2,3 Issues, US-1,2,3 Issues Cancels.

Lee C Caruana 5133, 341 S 4th Street, Raton, NM 87740, by Ronald Leshner. US-Scott Listed.

John C Denison 5132, 3825 Mariners Walk, #624, Cortez, FL 34215, by Kenneth Trettin. US-Embossed Revenue Stamped Paper, US-Consular Service Fee, US-Customs Fee, US-Proofs & Essays.

Donald M Donze 5136, Box 440, Snowmass, CO 80121, by William T McDonald. Collector/dealer, Indochina Philatelics—Asia: French Colo-

nies, South East Asia, Vietnam, Laos, Cambodia.

Suzanne L Haney 5147, 320 Manton St, Philadelphia, PA 19147, by Leshner and Jackson. Latin America, Spain, Spanish Colonies.

Kenneth G Higgins 5137, 9331 Southport Dr, Richmond, VA 23235, by Kenneth Trettin. US-Scott Listed, US-1,2,3 Issues Cancels, US-1,2,3 Issues on Documents, US-1,2,3 Issues Varieties, US-Local Posts, US-Savings, US-Telegraphs.

Eloise Hintersteiner 5138, 16 Sammis Lane, White Plains, NY 10605, by Ronald Leshner. United States, US-Documentaries, US-M&M.

James E Kloetzel 5143, c/o Scott Publishing Co, 911 Vandemark Rd, Sidney, OH 45365, by Scott Publishing. Canada, Canada-Federal, Canada-Provinceals, US-Scott Listed, US-19th Century, US-20th Century. (Assistant Editor, Scott Publishing)

Susan C Kolze 5148, One North Sunrise Ave, Trotwood, OH 45426, by Eric Jackson. United

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: Paul Weidhaas, Box 1890, Manhattan, KS 66502-0022

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.)

States, US-Potato Tax, US-Cancels, US-Local Posts, US-Telegraphs.

Robert E Lewis 5139, 464 Main St, Apt 218, Port Washington, NY 11050, by Linn's. US-Scott Listed, US-Documentaries, US-Stock Transfer, US-M&M.

W H Lorenzen 5134, Box FF, Palisade, CO 81526, by Linn's. United States.

John C Miller 5149, 1321 Marie Ave, Ephrata, PA 17522, by Ronald Leshner and Eric Jackson.

Stephen A Resnick 5150, 4783 West Lake Rd, Cazenovia, NY 13035, by Michael Zinman. US-Scott Listed, US-Non-Scott Listed, US-Revenue Stamped Paper, US State: NY.

R J Schoegje 5145, Box 306, Lincoln City, OR 97367, by Richard Friedberg. US-Scott Listed.

Donald G Smerker 5135, 6053 S Adams Dr, Littleton, CO 80121, by Secretary.

Mark G Trujillo 5140, 7427 Mancini Ct, Dublin, CA 94568, by Richard Friedberg. US-M&M, US-1,2,3 Issues, US-Non-Scott Listed.

Elmer L Vincent 5141, Rt 4 Box 396, Muldrow, OK 74948, by Frederick L Kretschmar. Canada-Federal, United States, Luxembourg, France, New Zealand.

Alvin R Wells 5142, 531 N Main St, Clinton, TN 37716, by Richard Friedberg. US-Scotgt Listed, US-Embossed Revenue Stamped Paper, US-Revenue Stamped Paper, US-First Issue, US-Financial Documents, US-Stamps on Documents, US State: TN.

Robert P Wollbert 5144, 10 Van Saun Dr, Trenton, NJ 08628, by Eric Jackson. United States. *Highest membership number assigned on this report is 5150.*

New Members

Numbers 5110-5117

Application for Reinstatement

Jay Miller 3280, 4 Tyler Dr, Darien, CT 06820, by

Richard Friedberg. US-Playing Cards, US-Beer, US-1,2,3 Issues Cancels.

Reinstated from 1994 Non-Payment of Dues List

4233 Andrew Hall

2972 Jerold Massler

1789 Kenneth J Reis

5048 Robert I Schwartz

4219 A Soesantio

5056 Gary White

Deceased

4462 James K Hoefling

Membership Status

Previous membership total	1224
Applications for membership	19
Applications for reinstatement	1
reinstated from 1994 NPD list	6
Deceased	-1
Current membership total	1249

Tax-Paid Repairs

Original stubs, 1868/1883, tobacco and liquor items, more than 90 titles and/or years, many paper shades. Excellent for repairs.

4	10	25	100	300
Stubs	Stubs	Stubs	Stubs	Stubs
\$2.50	\$5.00	\$10.00	\$20.00	\$40.00

J. McGuire

**2717 Ford Avenue
Schenectady, New York 12306**

Canadian Revenues

(NSW Embossed Specimens)
other countries Available

• Send Want List •

Steven Zirinsky

P.O. Box 49, Ansonia Station NY NY 10023

Phone 212-874-3141

FAX 718-937-5515

APS

PTS

ASDA

ARA

AUCTIONS WITH A DIFFERENCE

Revenues, Documents, Covers

◆ Write for next catalog ◆

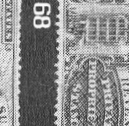
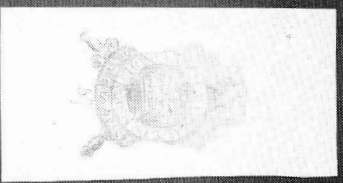
H.J.W. Daugherty

P.O. Box 1146A, Eastham, Mass., 02642

ADSA

ARA

APS



3

92

23

43

50

51

56

57

60

61

62

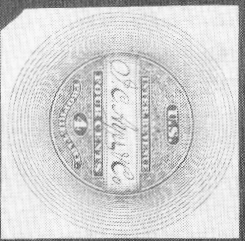
71

72

83

70

78



64

95



86



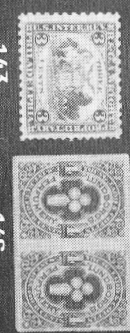
96



73



128



143

146

148

151

153

157

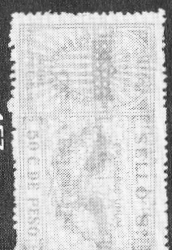
145

139

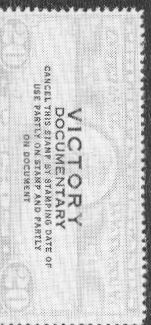
140



147



162



164



176



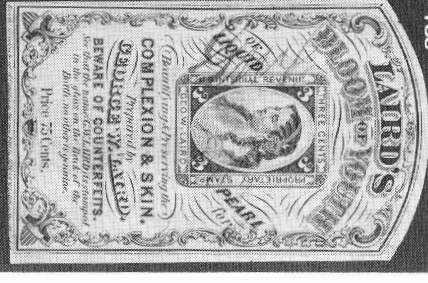
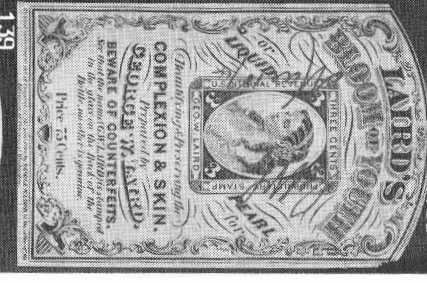
138

142

136

141

135



ERIC JACKSON

☎610-926-6200 • FAX 610-926-0120 • P.O. BOX 728 • Leesport, PA 19533

MAIL AUCTION #96

CLOSING DATE: November 16, 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	RM1 clear strike impressed in lower right corner of Oct. 11, 1756 issue of the Boston Gazette and Country Journal, margin faults and some paper erosion due to folding, otherwise F	2,250.00
2	RM2 clear strike on a 1756 conveyance, very faulty	450.00
3	RM18 proof on laid paper, VF PHOTO	-----
4	RM45 sharp strike on an 1800 promissory note, VF mss. over stamp	35.00
5	RM45 sharp strike on an 1801 promissory note, F-VF fold affects stamp	22.50
6	RM85 sharp strike on a 1799 promissory note, VF	20.00
7	RM98 sharp strike on a 1799 promissory note, fold affects stamp, F-VF light foxing at left	20.00
8	RM128 sharp strike on a part printed 1799 performance bond, document has broken at folds and is rejoined with archival tape, appears VF	40.00
9	RM153 sharp strike on an 1800 promissory note, F-VF	20.00
10	RM165 sharp strike on a 1799 promissory note, VF light foxing	50.00
11	RM177 sharp strike on a 1799 promissory note, F edge faults	27.50
12	RM177 sharp strike on a 1799 promissory note, VF cut cancel affects stamp	27.50
13	RM181 sharp strike on an 1801 promissory note, fold affects stamp, VF	20.00
14	RM189 sharp strike on a 1798 bail bond, document has paper faults which affect stamp	40.00
15	RM202 sharp strike on an 1800 promissory note, fold affects stamp, F-VF	40.00
16	RM230 clear strike on a 1799 promissory note, fold just touches stamp, F	40.00
17	RM260a sharp strike on an 1802 bill of lading for the sloop Polly, VF cancelled by tearing off signature	15.00
18	RM261b sharp strike on an 1802 promissory note, folds affect stamps, VF	20.00
19	RM376 clear strike on an 1853 promissory note, F reduced a bit at left	12.00
20	RM379 weak strike on an 1855 performance bond, F-VF small faults	50.00
21	RM511 clear strike on a 1797 import certificate for brandy, VF	22.50
22	RM575 clear strike on an 1806 import certificate for brandy, VF	30.00
23	RO5a F PHOTO	100.00
24	RO6b F-VF short perfs along top	5.00
25	RO6d VF thin	5.00
26	RO7d F small thin, short perf	20.00
27	RO12a F perfs clipped at top	45.00
28	RO15d F-VF thin spot	20.00
29	RO26d block of four, F-VF	4.00
30	RO29e F light crease	25.00
31	RO35b VG-F	11.00
32	RO47d F small thin	17.50
33	RO57c F-VF blunt perfs along one side	25.00
34	RO67b VF thin spot	15.00
35	RO77b F-VF small thins	5.00
36	RO80d F-VF crease	25.00
37	RO25b red printed cancel, F thin spot	25.00
38	RO104b black printed cancel, F-VF	10.00
39	RO109d VF small thin	10.00
40	RO110b F-VF	6.00
41	RO112a F small thin, pulled perf	7.50
42	RO114d F-VF corner crease	10.00
43	RO120d F-VF crease PHOTO	90.00
44	RO123a black printed cancel, F	11.00
45	RO126b F	25.00

46	RO127b F	17.50
47	RO130c F-VF	6.00
48	RO135c F perfs clipped as usual	6.00
49	RO141a F-VF	30.00
50	RO164d F tiny sealed tear PHOTO	65.00
51	RO168c F tiny abrasion PHOTO	37.50
52	RO168d VG-F	14.00
53	RO170d F short perf	25.00
54	RO171a VF crease	9.00
55	RO171c F small thin	15.00
56	RO173u F-VF sealed tear PHOTO	50.00
57	RO175d F-VF small sealed tear PHOTO	75.00
58	RO177a F crease	10.00
59	RO177b F	3.50
60	RO179d VF small thin PHOTO	50.00
61	RO181b F-VF PHOTO	35.00
62	RO182a F-VF thin PHOTO	90.00
63	RO186b F-VF small thin	17.50
64	RS10a VF repaired tear, LL corner clipped PHOTO	400.00
65	RS15a F-VF few nibbed perfs, small thin, repaired tear PHOTO	125.00
66	RS21a F-VF short perfs, few tiny tears	17.50
67	RS23a F tiny tear, crease	17.50
68	RS25b F-VF small abrasion, thin & crease PHOTO	300.00
69	RS31a F-VF few short perfs, small repaired tear PHOTO	225.00
70	RS31b F creases PHOTO	60.00
71	RS36a thick paper, F-VF small sealed tear, short perf, crease PHOTO	200.00
72	RS36d F-VF few small faults PHOTO	65.00
73	RS37a F-VF few small abrasions PHOTO	95.00
74	RS37b F	35.00
75	RS37d VF thin	35.00
76	RS39b F-VF small sealed tear	25.00
77	RS40a F	7.00
78	RS41b F-VF short perf PHOTO	80.00
79	RS46b F-VF tiny repaired tear	5.00
80	RS46d VF small faults	5.00
81	RS50d VF tiny scrape	6.00
82	RS59a F pulled perf	15.00
83	RS61d F-VF creases, lt stain at center PH	90.00
84	RS63d F	4.50
85	RS65e F thin, small faults	20.00
86	RS67d F-VF sm sealed tear, thin spots PH	110.00
87	RS68b VF small thin, short perfs	9.00
88	RS70b F-VF small faults PHOTO	100.00
89	RS73b VF lower left corner reattached PH	75.00
90	RS73d F-VF thins PHOTO	80.00
91	RS74a F small thins, corner repair	6.00
92	RS77a F-VF thin, few short perfs PHOTO	70.00
93	RS83a F small faults	40.00
94	RS83e F small abrasion, stain, pulled perf	125.00
95	RS84b F-VF thin, light soiling PHOTO	100.00
96	RS88d F-VF small filled thin PHOTO	45.00
97	RS90b F-VF thin, soiling	5.00
98	RS90d VF reinforced crease	5.00
99	RS98d horizontal pair, F thin, short perfs	2.00
100	RS99a F small abrasion, couple tiny tears PHOTO	300.00
101	RS99b F couple creases, scissor clipped as usual	50.00
102	RS103d F thin	15.00
103	RS110b F-VF sm stain, pulled perf PHOTO	100.00
104	RS115a F tiny sealed tear, crease	30.00
105	RS115d VF tiny scrape, light stain	5.00
106	RS116c pale pink, VF	20.00
107	RS116e F-VF thins, light soiling PHOTO	75.00
108	RS122d F thin	12.00
109	RS124a F thin, short perfs	7.50
110	RS126d F-VF small faults	17.50
111	RS130d F sm repaired tear, sm faults PH	210.00
112	RS132b F small thin, crease	35.00
113	RS141a F tiny margin nick	17.50
114	RS157b VF stain	5.00

115	RS157d F-VF small thin, short perf	5.00
116	RS158d F-VF	5.00
117	RS171d F small thin PHOTO	30.00
118	RS171ud F thin PHOTO	40.00
119	RS172c pair, F-VF corner creases PHOTO	65.00
120	RS187d VF thin spots	5.00
121	RS225b F-VF few short perfs, sm thin, stain	35.00
122	RS240d VF small sealed tear	17.50
123	RS253b F small faults	15.00
124	RS255d F small thin PHOTO	70.00
125	RS257d F creases, thin spots, stain	30.00
126	RS260b F thin PHOTO	100.00
127	RS263d F-VF thins	22.50
128	RS264Ad VF sm thin, few pinholes PH	325.00
129	RS266e F light soiling, thin spots PHOTO	175.00
130	RS267e F-VF creases, sm sealed tear PH	100.00
131	RS270b F-VF short perf PHOTO	75.00
132	RS277a F-VF thin PHOTO	225.00
133	RS277b VF thin	5.00
134	RS277d VF small thin	3.00
135	RT3d F thin, tiny hole, soiling PHOTO	300.00
136	RT6d VF crease PHOTO	125.00
137	RT7c F-VF small thin	25.00
138	RT10c F-VF crease PHOTO	300.00
139	RT15b F toning, small faults PHOTO	80.00
140	RT15d F faults PHOTO	80.00
141	RT16c F-VF small thin, light soiling PH	250.00
142	RT21b F-VF small thin, couple short perfs, light soiling PHOTO	125.00
143	RT24d top margin and perforations added, appears VF PHOTO	250.00
144	RT27b VF thin	20.00
145	RT30d F small thin PHOTO	60.00
146	RT32d pair, VF sm thin, lt toning PHOTO	100.00

PHILIPPINE ISLANDS

Catalogue numbers and values are from
Fiscal Stamps of the Philippines by Lehmann & Lueck

147	W363 XF tiny corner crease PHOTO	4.00
148	W363A F-VF PHOTO	2.00
149	W363Aa F-VF	2.00
150	W366 XF embossed cancel, tiny corner crease	12.50
151	W364 VF PHOTO	20.00
152	W374 F	5.00
153	W375 F-VF PHOTO	5.00
154	W376b VG-F	6.00
155	W389 F-VF crease PHOTO	25.00
156	W397 VF	2.50
157	W450d F-VF pinholes PHOTO	25.00
158	W460A F thin spot, pulled perf	10.00
159	W472A F-VF thin spot	10.00
160	W483 F-VF thin spot	5.00
161	W508 F-VF thin	6.00
162	W540* F-VF straight edge at left PHOTO	20.00
163	W541* F-VF PHOTO	40.00
164	W542* F short perf PHOTO	30.00
165	W576a control numbers double F-VF PHOTO	50.00
166	W579 F-VF	20.00
167	W580 F-VF	30.00
168	W591 F-VF	2.00
169	W591a F-VF	2.00
170	W592b VF	6.00
171	W593b VF	8.00
172	W594 VF	5.00
173	W595 F-VF	7.50
174	W595b F-VF	15.00
175	W596 F PHOTO	20.00
176	W597 F-VF PHOTO	20.00
177	W598 F PHOTO	50.00
178	W613 F	5.00
179	W623a VF	2.50
180	W624 VF	3.75
181	W626a F-VF	7.50
182	W627 VF	15.00
183	W639b F-VF	10.00
184	W640 F-VF	5.00
185	W644* VF straight edges	20.00
186	W657 F-VF straight edge	10.00
187	W665* F-VF	2.50
188	W665a VF	2.50
189	W665A* F	10.00
190	W666* F	2.50
191	W703A F-VF	5.00
192	W717 F-VF	5.00
193	W767* F-VF	2.50
194	W768 F-VF	2.50
195	W769 VF	10.00
196	W770* VF PHOTO	15.00
197	W771* F-VF PHOTO	30.00
198	W772 punch cancel, F-VF PHOTO	100.00
199	W826* VF small internal tear PHOTO	12.50
200	W840 VF thin, nick at upper left corner	5.00

Member's Ads

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

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

British Columbia Law Stamps. 17 different: van Dam's BCL26, 28, 29, 30, 31, 32a, 33, 34, 35a, 35b, 39, 40, 43, 44, 45, 50, 55. All used, in nice condition. van Dam retail is \$94.50. All for \$35.00, little more than value of BCL33 alone. Douglas Johnson, 1022 Sixth Avenue Southwest, Jamestown, North Dakota 58401. *1188*

Wanted—Good condition Springer Catalogs. Editions 6 through 8. Send price to: Kent Gray, Box 442, APO AA 34001. *1189*

Barber Match Company, 3¢ Black, #RO19b. Much nicer than average copy, no creases, thins, or scrapes. Small perf fault UL and 1/8 inch closed tear LR. Very fine appearance, no gum. \$60 postpaid, returnable any reason. Mint N.H. Ohio revenues of the 1930s, 20 different for \$5 postpaid. Phone (904) 448-6214. Doug Swisher, Box 52701, Jacksonville, FL 32210. *1190*

Union Dues and Assessment stamps, loose or on union cards wanted to buy or exchange for revenues (U.S. or foreign). Preparing catalog of union stamps. Need information; can you help? Bill Pieterse, 106 Elm Street, Peterborough, NH 03458. *1191*

Wanted: Plate blocks or plate number pieces of revenues. Especially needed for my collection are: R159, R160, R161-R172 (Battleships), R173-178, RB20-RB31 (Battleships), PR1-125 (newspapers). Stephen A. Wittig, Box 2742, Springfield, MO 65801. *1192*

Wanted: Printed precancellations of First issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1193*

China: Over 4,000 all different revenues in stock. What do you need? Many, many unlisted. Gordon Brooks, Box 396, Station

N.D.G., Montreal, Quebec, Canada H4A 3P7. *1194*

Do you collect the varied and interesting printed cancels on U.S. RB battleships? If so, will be more than pleased to assist. Want lists and/or special requests especially welcomed. Or can assemble tailor-made approvals if you wish. Please contact: Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548. *1195*

Rare Medicine stamp for sale. Scott RS244a 6¢ black U.S. Proprietary Medicine Co. Usual faults, incl. thins and damage to right margin and upper left corner. Only 15 reported. \$200 postpaid. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 66502. *1196*

Let Us Help You With Your Special Collection

U.S. Revenues

- Revenue Proofs • Revenue Essays
- Reds & Greens • Wines
- Taxpays • Telegraphs
- State Revenues • Cinderellas
- Match & Medicine

Want Lists Filled Promptly
Send for Our Current
Net Price Sale!

We are serious BUYERS of the above
as well as Foreign Revenues!

GOLDEN PHILATELICS

Jack & Myrna Golden, ARA

P.O. Box 484

Cedarhurst, New York 11516

Phone (516) 791-1804

FAX (516) 791-7846

ARA

SRS

REVENUE & CINDERELLA CATALOGS

(SEND FOR FREE LIST)



BUYING AND SELLING

ALL WORLDWIDE REVENUES & CINDERELLAS
(WRITE FOR FREE COPY MONTHLY CATALOG)

Don G. Reuter
ARA #2072 D

The 1871 Shop
P.O. Drawer "E"
South Lyon, MI 48178

Outstanding United States Revenues 20th Century

***Documentary, Stock Transfer
Wines, Proprietary, Silver Tax
Narcotic, Future Delivery***

596th Public Auction

November 10, 1994

—catalog sent gratis upon request—

Daniel F. Kelleher Co., Inc.

24 Farnsworth St., Suite 605

Boston, MA 02210

617-443-0033

.....just published

CREATING A GOOD IMPRESSION

Three hundred years of The Stamp Office and stamp duties

by H. Dagnall MA, AKC, FRPSL

The Stamp Office and Stamp Duties were both established under the first British Stamp Act of 1694, since when they have been a fruitful source of Government revenue.

This book is a record for the general reader of the 300 year history of The Stamp Office, not only of its position in the country's taxation system, but also of its impact on social history and, in one case, on world history.

Although the present-day work of The Stamp Office is limited to the stamping of legal and financial documents, its role in the past has been very different. The citizen has seen its stamps on his newspapers, playing cards, dice, boxes of pills, gloves, hats, perfumes, lottery tickets, banknotes and many other items. These stamps, many of which are illustrated, exhibit an intriguing variety of designs, usages and methods of printing.

Legislation, people, machinery and stamps are essential features of The Stamp Office, so these subjects figure prominently in the fifteen chapters of the book, which ends with a description of the Office in its Tercentenary year.

\$45 postpaid

Eric Jackson

P.O. Box 728

Leesport, PA 19533

☎610-926-6200 FAX 610-926-0120

I accept American Express, Discover, Mastercard and VISA