

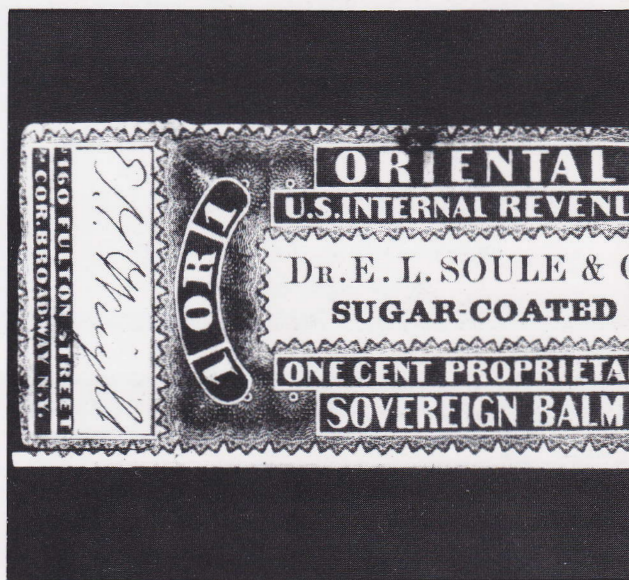


The American Revenuer

IN THIS ISSUE:

- Pay to the order of...Joseph Carpenter's Restrictive
Clauses on Sight Drafts 222
- Raiders of the lost part: first issue bisects reunited after
more than a century 226
- Discovery of Bazin foreign entry on the New York
Soule wrapper (RS226a) 228

As predicted,
the Bazin foreign entry has been found on a New York
Soule wrapper. More, inside, page 226.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

OCTOBER 1994

Volume 48, Number 9
Whole Number 469

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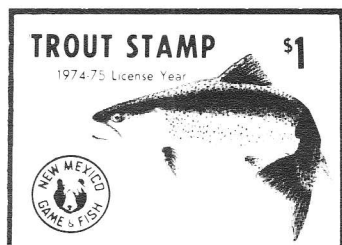
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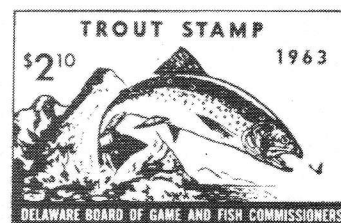
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PS Form 3526, January 1991

(See instructions on reverse)

President's Letter

Ronald E. Leshner, ARA President

Another ARA convention has come and gone. And the planning for the next one has begun. I hope to see many members at our next convention to be held in Dallas at TEXPEX in June 1995. It is not too early to make plans to attend, assemble a new exhibit, and preparing a presentation.

This year's convention in Philadelphia was well attended and from my perspective offered a lot for everybody. The exhibits offered a broad range of revenues from around the world. The eleven exhibits by our members garnered three show golds, four vermeils, three silvers and a bronze. I not only enjoyed every one of them, but I learned something new from most of them. Art Mongan's bronze level exhibit contained some items of particular interest to me, several state revenues for paying the tax on distilled spirits that are not only missing from my collection, but from most collections.

The ARA Grand Award was given to David Torre's *Classic State and Local Fish and Game Stamps*, being exhibited in a five frame format for the first time. I have mentioned this exhibit before; it is one not to be missed. While some of the recent fish and game field has a cloud of manipulation over it, the early material does not. Finding mint examples and items on license is a challenge of the first magnitude. Most readers also know that Dave has done some very impressive re-

search to learn the story of many of these early stamps.

Following is a list of the exhibits by level medal:

Gold

The One Cent Proprietary: America's First Adhesive Revenue Stamp,

Dr. Edwin J. Andrews

Classic State and Local Fish and Game Stamps, David Torre

United States Private Proprietary Medicine Stamps, William M. Fitch, in memoriam

Vermeil

Printed Precancellations on U.S. Revenue Stamps Used to Pay Tax on Playing Cards, 1862-1871, Michael J. Morrissey

U.S. Civil War Fiscal History: Reconstructing Four Fabulous Finds, Michael Mahler

The Corner Drug, Kenneth Trettin Postal Use of Fiscals in Latin America, Suzanne L. Haney

Silver

Studies of Three U.S. First Issue Revenue Stamps, H.L. Arnould
AHOY! The Stamps and Usages of the Boating Act of 1958, Peter Martin

19th Century Charta Sigillata and

(President's Letter—continued on page 225)

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Joseph Carpenter's Restrictive Clauses on Sight Drafts

by Ben Czech

Unincorporated restrictive clauses on sight drafts

Only two users of sight draft restrictive clauses printed separately from the imprinted stamps have been recorded. The first restrictive clause "good for bank check or sight draft only" was used in combination with the H die. Scott has assigned the catalog

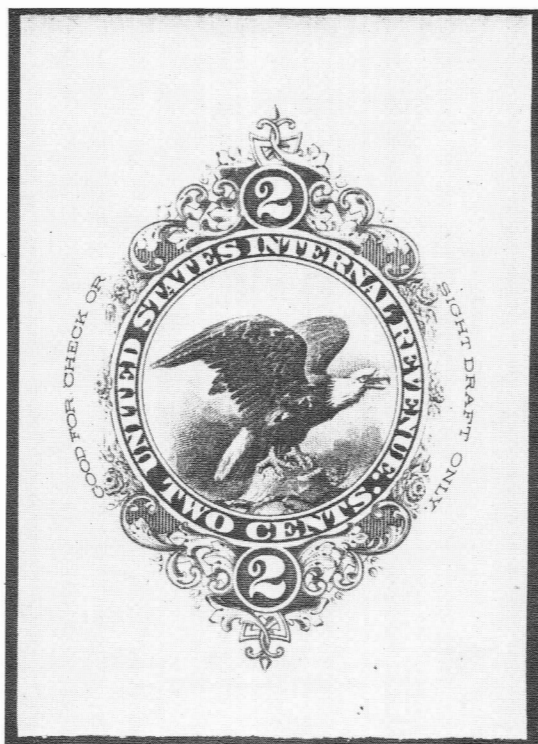
that the clause was printed at a different time from the face of the instrument by showing several examples with the clause in different positions relative to the face of the instrument.

The second user of a sight draft with the very similar restrictive clause "good only for bank check or sight draft" has been recorded with the J die (RN-J4b) and the user is the Empire Transportation Company of Philadelphia (Castenholz, 1990).

There are several letters in the Joseph R. Carpenter (this was the name under which the original contractor firm, Butler and Carpenter, transacted business after the death of John M. Butler in 1868) company correspondence during the 1868-1870 period that tell the inquirer that the company was authorized to imprint stamps on bank checks, sight drafts, and receipts with the restrictive clauses on them. These letters will be cited at length in the next column when we again examine H imprinted receipts with restrictive clauses and who printed them. For our purposes here, the reader should note that Carpenter says the company is authorized to print stamps on *sight drafts*.

Why *sight drafts*? The reason for only imprinting *sight drafts*, as opposed to *time drafts*, is that the tax on sight drafts was a flat two cents. The amount of tax on a time draft varied, depending upon the face amount of the draft, the rate being five cents per \$100 or fraction thereof. The problem of imprinting a two cent stamp on an instrument which could be converted to a time draft is alluded to in a letter of the Carpenter firm to the Western Bank Note & Engraving Company of Chicago, Illinois, dated May 25, 1870. This is the only *Carpenter* letter found to date directly mentioning a restrictive clause on a sight draft.

"On the 17th instant I submitted specimens of the form of draft which you sent me, to the



Turner's essay
Type H-A,
labeled a proof
by the Scott
U.S. Special-
ized Cata-
logue.

number RN-H3f to this item and the user is S.C. Day & Sons of New Albany, Indiana. These drafts were printed by J.B. Lippincott & Co. of Philadelphia. Although it was initially reported in this column (Pay to the order of ... 14, *The American Revenuer* 1992 September; 46:153-5) that this clause was printed along with the face of the draft, Lipson (1992) compellingly demonstrated

Internal Revenue Bureau for approval to imprint it with a two cent stamp. The reply thereto, noted in pencil on one of the forms returned, was 'Permission cannot be granted. The form is as well suited to a time draft as any other. It might be printed with the usual limitation. Is it drawn upon the Cashier's own bank?' Pursuant thereto I resubmitted the form with an explanation as far as I could give one and again asked permission to stamp it. To this the Dep. Commiss. replied that it was 'approved for a stamp of two cents with limitation "Good only for sight draft."' This limitation however, is a prohibition so far as I am concerned, as it means that the words indicated are to be printed on the face of the draft, and as by my process of stamping I cannot impart those words with the stamp, I have no recourse but to return the drafts to you—which I do by today's express—and will say that I regret my inability to comply with your wishes and would gladly have attended to the matter had I been permitted to do so."

The date of this letter (May 25, 1870) predates the known uses of the RN-H3f (S.C. Day & Sons of New Albany, Indiana) by more than a year. There are several things worthy of note here. First, the wording of the clause in the letter to the Western Bank Note & Engraving Company (good only for sight draft) is shorter and simpler than the clause which appears on the sight drafts of S.C. Day & Sons (good for bank check or sight draft only). Secondly, the Commissioner of Internal Revenue is the one who is insisting on the restrictive clause! The Western Bank Note & Engraving Company would have had to add the restrictive clause to comply with the requirement of the Commissioner of Internal Revenue and then return it to the Carpenter firm to be imprinted with the H die. Two alternatives existed. The instrument could have been returned to the customer to use adhesive stamps (not very likely, since many users who engaged bank note companies seem to have liked the imprinted revenues). Or the instrument could have been sent to the American Phototype Company, who could imprint drafts with the required restrictive clause incorporated along with the stamp. Regrettably we don't know which alternative was selected.

What seems obvious from this letter is that, as of May 25, 1870, Carpenter did not print restrictive clauses on sight drafts (and almost certainly not on receipts, either). The S.C. Day & Sons sight draft received its re-

strictive clause after the printing of the instrument face, possibly after having been returned to J.B. Lippincott by the Carpenter firm in a way similar to the above-quoted letter. On the Empire Transportation draft, it is obvious that the clause was also added to the face of the instrument, since the color of the clause matches neither the face nor the imprinted stamp. Again, it is not possible to know for sure if the clause was added after the initial submission to the stamp imprinter. However, if the clause was printed

What seems obvious ... is that, as of May 25, 1870, Carpenter did not print restrictive clauses on sight drafts...

prior to the initial submission to the Carpenter firm, it would have been more economical to print the clause in the same color and at the same time as the face of the instrument. It seems plausible in both cases that the drafts were returned by Carpenter to the printers for the addition of the restrictive clause in a scenario similar to the one involving the Western Bank Note and Engraving Company described above.

It is hard to believe that only two users, S.C. Day & Sons and Empire Transportation Company, had the sight draft restrictive clause printed on their drafts and submitted to the Carpenter firm for imprinting. Interestingly, neither user of the sight draft restrictive clause was recorded by the pioneer collectors of stamped paper. I have been unable to locate the reported discovery of the restrictive clause on the H sight draft, but it has been listed in the Scott catalog since at least 1962. Both Eric Jackson and Ed Lipson have told me that these drafts came from the Philip Ward stock, which later was in the possession of the Weills. If this is so, then these checks may have been in the collection of Hiram Deats, although to the best of my knowledge Deats never reported the existence of the restrictive clause.

The restrictive clause on the J die has only been known for 10 years (Einstein, 1984). Given that neither were known to the pioneer collectors of stamped paper and the long period of time between the discoveries of the

two recorded users, it is not unthinkable that at this late date there lies out there for our discovery yet another user of an unincorporated sight draft restrictive clause with either the H or J stamp imprinted on the instrument.

Incorporated restrictive clause

The date when Carpenter's H and J dies were modified to include the sight draft restrictive clause, "good for check or sight draft only" is subsequent to the Carpenter letter of May 25, 1870, cited above and logically before October 1, 1872, when the tax on time drafts ended. A letter by the Carpenter firm dated December 16, 1871, to Messrs. Stewart, Haring and Warren of New York City states:

...the H die with the incorporated sight draft restrictive clause may be more than just an essay.

"...I am still printing the same stamps on checks, etc. as that printed by the firm B. & C. some two years ago. I will however soon be ready to commence on the new design a copy of which please find herewith." This is undoubtedly a reference to the beginning of the use of what we now call the J type and fits well with the earliest reported uses of the J die. This time period is also a reasonable time for Carpenter to have modified both the H and J dies to add the sight draft restrictive clause. If this conjecture is correct, then the H and J dies with incorporated sight draft restrictive clauses would have been in use less than a year, reason enough for their scarcity.

The J die with the incorporated clause is known used and is listed as RN-J9. Besides the example pictured in Castenholz (1990), two others have been reported to me. However, to date, the H die with the clause incorporated at the sides of the die (Figure 1) is recorded only as an essay. Turner (1974, p. 103) lists this as essay Type H-A in both black and red on India paper and in red on cardboard. An example of each of these three varieties was included in the auction of the Joyce collection (Kelleher, 1991, lots 3742-3744).

In the absence of a genuinely used example of the H die with incorporated sight draft restrictive clause, one would be tempted to accept the Turner (1974) classification as an essay, were it not for several letters in the Carpenter correspondence relating to the continued use of the H die throughout the period that Carpenter was imprinting checks and drafts. A letter dated December 19, 1873, four months after the approval of the K surface-printed die, states: "Your...advice as to preference for "Eagle" stamp will have due attention on receipt of the checks."

Another letter of March 16, 1875, less than six months before Carpenter stopped imprinting checks, states: "There was no memorandum with the lot other than 'Print "Eagle" stamp.'"

I think most students of revenue stamped paper have assumed that H was superseded by J, which in turn was superseded by the surface-printed K and L. The firm's correspondence cited above shows they continued to offer and use the engraved H die throughout the period that they held the contract for imprinting stamps on checks!

This being the case, the H die with the incorporated sight draft restrictive clause may be more than just an essay. It continued to be available for use during the period when the three intaglio printed J dies (with and without background behind Washington's head and the die with restrictive clause) and the surface printed K and L dies were the mainstay of Carpenter's imprinting work. And therefore it seems likely that the H5 die was available when the J9's were printed. Even without a recorded user, the surviving H5 examples warrant serious consideration as proofs. Although I was not responsible for the note which has been added beneath RN-H5 in the 1994 Scott U. S. Specialized Catalog, I certainly am in agreement with the statement "Experts claim that No. RN-H5 exists only as a proof."

Ben Czech wishes to acknowledge the assistance of Ed Lipson and Eric Jackson in the preparation of this column.

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The President's Letter

Continued from page 221

Stamped Revenue Paper of Sweden, Le Roy W. Ferber

Bronze

Bored? Try Revenues! Arthur J. Mongan

A good number of members gathered for fellowship and sustenance Friday night. This was the celebrated event that our editor headlined two months ago by omitting the letter "N" from "DINE." Suffice it to say, no one died at the dinner. The fellowship was lively; alas, the service was not!

ARA member Michael Mahler was a presenter for an American Association of Philatelic Exhibitors seminar on "Exhibiting Large and Oversize Material." Revenue material such as the large U.S. cigar stamps, Special Tax Stamps and many documents present formidable challenges to the exhibitor of revenues. Mike has risen to that challenge and has received very favorable comments from juries and fellow exhibitors. Unfortunately, I was not able to attend due to the jury deliberations.

Robert Cunliffe and I conducted an ARA

sponsored seminar on "Judging Revenues." The seminar included material originally prepared by the FIP Revenue Commission and the newly developed APS Judging Seminar. It is hoped that the efforts of the ARA and the APS Judges Accreditation Committee will assist accredited judges and exhibitors to view revenue exhibits from a similar perspective.

The highlight of the entire show for me (worth the price of admission!) was the presentation by Dr. Andrew Ferry, entitled "The Blow Family of Virginia, their slave Sam, and Dr. T. L. Stephens Chemical Eye Slave." Dr. Ferry's story of the Blow family and the W.T. Blow private die medicine stamp slowly unfolded like a Dickens novel. But it was the story of the slave Sam that provided the climax. I sincerely hope that Dr. Ferry will commit this story to writing and publish it here in these pages.

Let me end by encouraging your participation in next year's ARA convention in Dallas at TEXPEX (June 9-11, 1995). Make your plans now.

Collector's and Exhibitor's Forum

CAL-Rev begins third year

Thirteen members of CAL-Rev met on Labor Day at the San Jose Hyatt. Much of the discussion at the meeting centered on celebrating the 50th anniversary of the ARA at Pacific97. An election of officers resulted in the selection of Jerry Lurie as president, Joe Ross as vice president and Rosemary Coltrin as secretary-treasurer. The next meeting will be November 5 at 1 p.m. during SACAPEX in Sacramento. Joe Ross will be the program chairman.

The meeting's program was an overview of British revenue stamps by Les Fisher. His

presentation began with the first embossed stamps or dies made up with their waffer glued to the document and embossed with the document. Other items showed and discussed included embossed stamps with the metal foil through the paper and sealed with a cipher seal and stamps for newspapers, hats, medicines, perfumes and a host of other items. Fisher told of college stamps and parcel and newspaper stamps from the 140 different railway companies. Private telephone and telegraph companies issued their own stamps

(C&E Forum—continued on page 232)

Raiders of the lost part

First Issue bisects reunited after more than a century apart

by Michael J. Morrissey, ARA

We have all read heroic stories or seen adventure movies in which long separated twins each wore one half of a single broken amulet on a chain around their neck since birth and thereby proved their common heritage, usually in touching and dramatic circumstances. My tale follows the old story line. In this instance, however, the players are not fictional characters but revenue stamps, or should I say parts of revenue stamps, for we are speaking of bisects.

As every philatelist with more than a rudimentary knowledge of the hobby knows, a bisect is a stamp which is cut in half and used at one half of its face value. In almost every instance bisects are not officially authorized, even as an expedient, though most served the purpose intended without adverse governmental sanctions.

My story begins about 1968. At the time I was a Second Lieutenant in the U.S. Army Ordnance Corps and posted to Ft. Devens in Ayers, Massachusetts. I was an avid collector of 19th Century U.S. revenue stamps and, as I was by then in my early twenties, becoming more astute and sophisticated in my collecting interests. One weekend there was a small local stamp bourse within a short drive of the

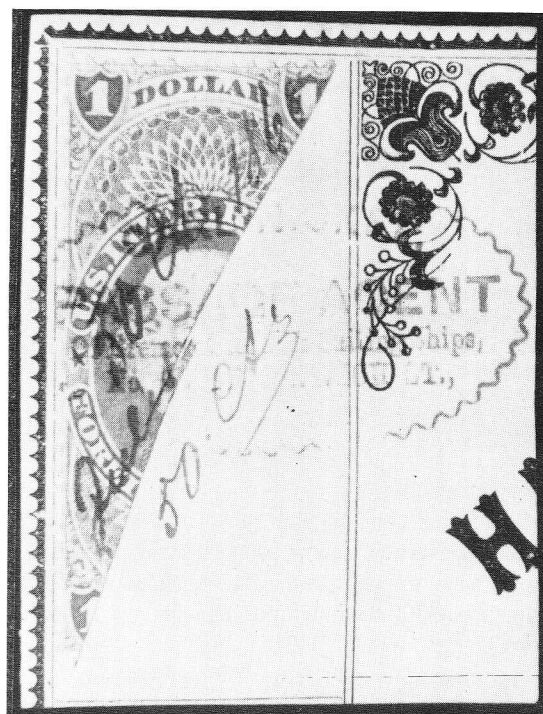
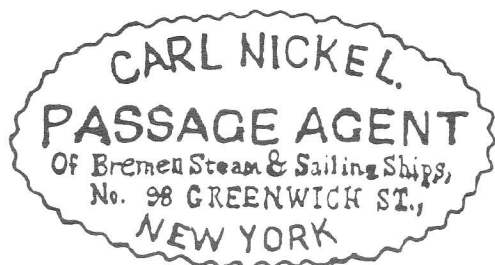


Figure 1. \$1 Foreign Exchange bisect obtained in 1968

post that I decided to take in. A dealer, I believe Taylor was his name, from New Hampshire, was there and under his table glass was a small piece of lemon colored paper with black printing and bearing a diagonal bisect of the \$1 Foreign Exchange (Scott R68c; see Figure 1). I examined it and noted that there was a manuscript 50¢ on the stamp and along the cut edge on the piece of document. The stamp was tied by a large fancy handstamp in blue. (Figure 2) Even then I knew enough to realize that it was a piece of a passage ticket! I wished it has been the complete document. Next, I noticed the price: \$50.00. Back in 1968 fifty bucks was real money and represented about one-sixth of my monthly income. I did not purchase it, but upon checking the *Scott U.S. Specialized Catalog of U.S. Stamps* I found no listing for an R68c bisect. This caused me to deem the item even more desirable, if that were possible.

I continued to go to local stamp shows and at each one there was my dealer friend with the \$1 bisect under his glass. Finally, I could resist no longer and I purchased the item. Upon close examination of the reverse I noted that there was considerable evidence of

Figure 2.
Handstamp
found on
stamp in
figure 1.



mounting and re-mounting as well as several tiny identifying handstamps, obviously the initials of prior owners. This item must have had a lengthy philatelic history and had not been a recent find, but neither I, nor apparently Scott's editors had ever heard of it.

I never regretted buying it and over the years I have never seen anything quite like it or its fabulous oval steamship agency cancellation. If anything, I had grown to appreciate it even more than when I first acquired it. I obtained an A. P. S. certificate so as to get Scott to list it, which they eventually did, but erroneously in the silk paper rather than the old paper column. they continue to mislist it even today. Once Hugh Shellabear offered to trade quite a bit of revenue material for it as he wanted it badly, but I was not interested. I had something unique and I was going to keep it.

The story line takes up again at the Garfield-Perry March Party in the late winter of 1994 in Cleveland, Ohio. I make a habit of attending the show every year and was at Eric Jackson's table talking revenues. Eric's table is the informal gathering place for the fiscal philatelic fraternity so this was not in the least unusual. At any rate, the talk got around to bisects and Eric mentioned that he had acquired a revenue collection from Europe a couple of years ago and that he found in it a \$1 bisect on a tiny piece of paper and that he could tell by the cancel that it was from a passage ticket. Passage tickets bearing revenue stamps of the 1862-72 period are incredibly rare and desirable. Less than a handful exist. He lamented that it was clipped off a document that in and of itself was so sought after. I advised that I had what may be a similar piece. He confirmed that his example was on lemon colored paper and had a cancel that seemed to match mine. I told him that my example was the upper left part of the stamp and he countered saying his example was a lower right. Needless to say, I was very intrigued. He confided that he had sold the item to Henry Tolman, the prominent revenue collector presently residing in Orange, Connecticut.

I new Henry as we have corresponded off and on over the years. I would help him with the railroad cancels and he would help me with the printed proprietary cancels. I felt that Henry would let me see a photocopy of his item. I sent an old photograph of my piece

Figure 3. \$1 Foreign Exchange bisect owned by Henry Tolman.

and received some good quality photocopies of his piece. (Figure 3) He indicated that unfortunately it was not the other half of mine. I, on the other hand had no doubt. They matched! Clipping photocopies of each, I glued them almost together. the conclusion was inescapable and Henry finally agreed. (Figure 4)

What was the likelihood of two halves of the same stamp, bisected in July 1868, being reunited 126 years after they were separated? Probably greater than one might expect. Postage stamps bisected by A and used on covers to B would eventually end up in the same place. this is the case with at least one 1847 correspondence. Likewise, revenue stamps bisected and used in the same set or series of documents are likely to survive in the same archive. Examples that come to mind are the Clay County, Illinois, probate bonds, as well as the Southern Pacific Railroad bonds bearing bisects of 10¢ Bill of Lading stamps, discovered in the Caddo Parish, Louisiana, courthouse in 1932. Similarly, perhaps years ago these \$1 bisects were found in the same location and then separated by going to different collectors. I have found stamps that I have owned for many years and then found a similar stamp to form a reconstructed pair. such freak instances occur and we should not be surprised when such stamps occasionally cross paths long after they were removed from the location of the find and separated. Who else out there has similar stories? We would certainly like to hear from you.



Figure 4. The two bisects photographically reunited.



Discovery of Bazin foreign entry on the New York Soule wrapper (RS226a)

by Andrew P. Ferry, ARA

In 1982, Richard Riley published a most interesting article regarding the late George Turner's work on plating the private die wrappers used for Dr. E. L. Soule's Sovereign Balm of Life pills (Riley, 1982). The proprietor of this medication was A. N. Wright of Syracuse, New York.

The wrappers were printed in sheets of 12, arranged four by three (Holcombe, 1938). Dr.

Riley had discussed Turner's project with him, and was advised that only a single plate had been made for this issue. After Turner's death, and with the assistance of Eric Jackson, Riley acquired the plating notes, photographs, and related materials from the Turner collection. Working from Turner's notes, and adding his own insights, Dr. Riley illustrated the twelve positions that constituted the plate (Riley, 1982). A key point was

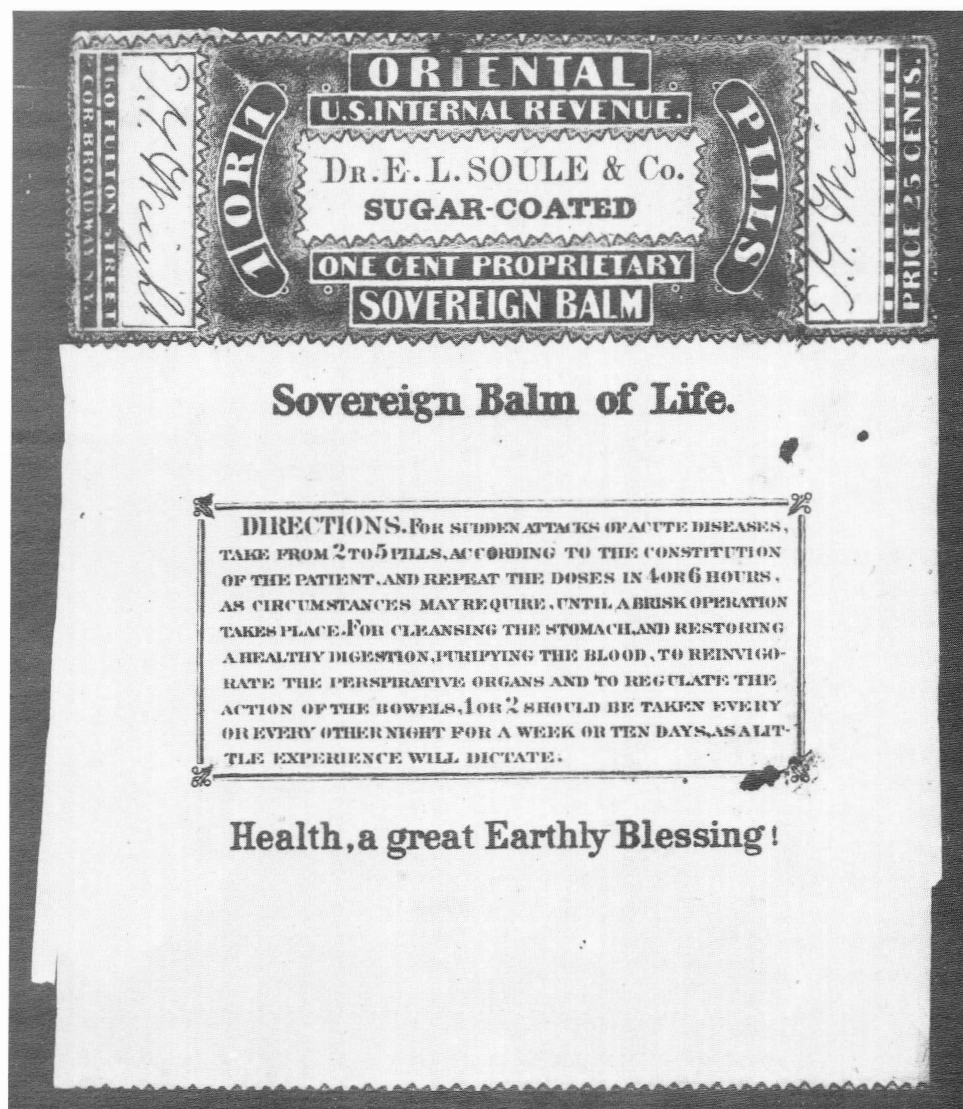
the publication of Turner's memoranda regarding the discovery of a foreign entry in position 1 on the plate.

The foreign entry consists of remnants of the Xavier Bazin perfume essay. The Bazin die was approved in the office of the Commissioner of Internal Revenue on October 2, 1862. On January 19, 1863, Butler and Carpenter advised Mr. Bazin that his plates were now ready (Toppan, Deats and Holland, 1899). The Bazin firm never followed through with an order for the stamps.

Riley pointed out that because it was the practice of Butler and Carpenter to retain finished plates for possible further use, those few that were abandoned for financial or other reasons by the proprietary firms that had requested their preparation were subject to either scrapping or re-use by Butler and Carpenter.

The die for the Soule wrapper was approved by the Commissioner of Internal Revenue, Joseph Lewis, on March 31, 1863, and the stamps were first issued in

Figure 1.
Bazin foreign entry on the New York Soule wrapper (RS226a). See also Figure 3.



August of that year. Assuming that the dates given in the *Boston Revenue Book* are correct, that was seven months after Butler and Carpenter had advised the Bazin firm that the plates for their stamps were ready. Dr. Riley added that: "Evidently the X. Bazin 1¢ plate was resurfaced when it had not been availed of and after resurfacing was used as the plate for the Soule, Syracuse wrapper. The resurfacing job was not completely perfect and examination of copies of plate position 1 show a ghostly remnant of the Bazin image: most prominently in the foliate ornaments at the right end, the lettering PHILADELPHIA, and the left numeral 1 with its deeply engraved background grid."

These faint markings are not only extremely difficult to photograph, but they also are remarkably difficult to see, even with optimal lighting and magnification. To facilitate a reader's ability to find these markings in the material he illustrated, Dr. Riley enhanced them prior to publication. He remarked that, "Characteristic scratches, entry dots and lines etc. are dubbed in by pen and are larger and bolder than they actually exist in order that they not disappear during reproduction for the Journal." (Riley, 1982).

Although Dr. Riley's statements pertained to resurfacing of the Bazin plate for use as the plate for the Soule *Syracuse* wrapper (RS227), I assumed that the resurfacing had been carried out on the plate used for the earlier Soule *New York City* wrapper (RS226).

Early in 1994, I came upon a New York wrapper, RS226a, that bears the Bazin foreign entry (Figure 1). I thereupon sent it to the Philatelic Foundation for evaluation.

The certificate I received, No. 0279829, is dated June 8, 1994. The certificate notes that, "It is genuine with a '1¢ X. Bazin essay' foreign entry, with a small tear and small holes."

The die for the Soule wrapper had originally been ordered by the proprietor, E. T. Wright, of New York City. His address, 160 Fulton Street in New York City, appears at the left side of the stamp (Figure 1). The address is erroneously given as "100 Fulton St." in the *Boston Revenue Book*. These stamps were printed in blue on old paper, and are accorded Scott RS226a in the current catalog.

On November 23, 1866, E. T. Wright advised Butler and Carpenter that he had sold

out to A. N. Wright, of Syracuse. The die was thereupon modified to reflect the change in ownership by changing the address at the left to "60 West Genesee St./Syracuse, N.Y." (Figure 2). The facsimile signature of E. T. Wright remained unchanged. The altered die was approved on April 16, 1867, by Edward Rollins, the Commissioner of Internal Revenue, (Holcombe, 1938) and the plate was re-entered at each of its 12 positions to incorporate the address change depicted in Figure 2.

The Syracuse wrapper is assigned number RS227 in the Scott catalog. It was printed in blue on old paper and on silk paper, and in ultramarine on old paper.

In a recent, follow-up article, Dr. Riley presented further details regarding discovery of the foreign entry on the Syracuse wrapper (Riley, 1994). His paper included comments made by Morton Joyce, in an unmailed and undated letter addressed to Eric Jackson, regarding Riley's 1982 publication. In this letter, Joyce stated that Riley "... was not informed by Turner that he was NOT the discoverer of the Foreign Relief on position number one ...". Joyce added that, "... the discovery took place on a wrapper which I own and was brought to Turner's attention by the discoverer and we *three* discussed the matter."

Riley added that, in Turner's unpublished manuscript, he had said in part, "... the author was asked to identify the foreign relief that had eluded two notable philatelists." (The third member of this ménage à trois seems to have been Norbert Eich.) (Riley, 1994)

In Turner's unpublished manuscript that is in the possession of Dr. Riley, he continues with the statement that: "After several hours thoroughly perusing and making comparisons with other stamps produced by B & C it was indeed surprising to find that the unknown relief was actually that of the S.(sic) Bazin perfumery 1¢ essay. With this discovery on the Syracuse Soule wrapper, copies of the New York wrapper were examined and revealed that the identical foreign relief occurred."

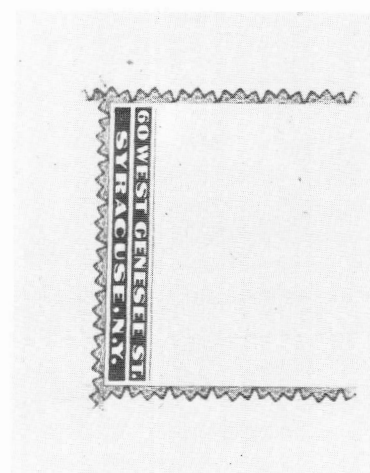


Figure 2. Die proof of left end of stamp, where die was altered for address change.



Figure 3. (Top) Bazin foreign entry on the New York Soule wrapper (RS226a), higher magnification. **Figure 4.** (Bottom) Bazin foreign entry on the Syracuse Soule wrapper (RS227b).

This information was never published. The arcane and recondite manner of functioning of the principals in this matter is exemplified by the fact that Joyce never troubled himself to contact Dr. Riley following publication of the latter's article about the Soule wrappers in 1982, although he undoubtedly was aware of it.

In summing up his work on the Soule wrappers in his recent article, Dr. Riley remarked that because the New York wrapper (RS226a) and the Syracuse wrappers (RS227a, RS227au, and RS227b) all came from the same plate, the plating characteristics should apply to all four varieties. Correspondingly, the foreign entry in position 1 should also be found on all four varieties. Dr. Riley added that he had never seen the foreign entry on the New York wrapper

(RS226a), either in his extensive collection of Soule material or elsewhere. It was, therefore, a remarkable circumstance that I received my certificate from the Philatelic Foundation pertaining to the copy I discovered in the same month (June, 1994) that Dr. Riley's second article appeared.

Returning in more detail to the morphological features of the foreign entry, Riley's description in his 1982 article is as follows: "...examination of copies of plate position 1 shows a ghostly remnant of the Bazin image: most prominently in the foliate ornaments at the right end, the lettering PHILADELPHIA, and the left numeral 1 with its deeply engraved background grid."

The foreign entry on the New York wrapper I am reporting in this article is illustrated in Figure 1, and in higher magnification in

Figure 3. I am also illustrating (Figure 4) the foreign entry on a Syracuse wrapper (RS227b) because the markings are somewhat less ghostly (to use Riley's well-chosen term) than they are on the New York wrapper. Neither of these photographs has been retouched to accentuate the markings. Again, the markings are always faint and are best seen with appropriate lighting and magnification. They will certainly suffer in reproduction on the printed page. In black and white photographs of the silk wrapper, the presence of silk threads causes confusion that is not a factor when the wrapper itself is examined.

I have had difficulty in visualizing the numeral 1 mentioned by Riley. When scanning a Soule wrapper in search of the foreign entry, I first look for the incomplete line in the clear panel interposed between "Dr. E. L. SOULE & Co." and "SUGAR-COATED" as illustrated by Riley in his 1982 article. These markings slope downward as they pass from left to right, are easy to detect, and are best seen in Figures 3 and 4 under the S in Soule and under the space between the S and the O in Soule.

A key feature is the presence of the word, "PHILADELPHIA." Riley did not say where this word is located on the Soule wrapper, but he certainly was correct in describing the Bazin foreign entry as a "ghostly remnant." The word, "PHILADELPHIA," is situated in the clear panel just beneath "SUGAR-COATED." I have never seen an example in which all of the letters were readily discernible. Usually the IL in PHIL is the most prominent component of the word. The IL is located beneath the R in SUGAR. The last two letters in PHILADELPHIA, IA, are situated under the T in COATED, and under the space between the T and E in the same word, respectively.

The more one studies these wrappers, the more one sees. Elements of the word, "REVENUE," appear in the clear space above "Dr." Another constant finding, and one that is easily observed on casual inspection, is the presence of an incomplete, slightly curved line of color projecting horizontally from the top left pole of the D in Dr. It extends into the reticulated ground at the left. Another marking I have found to be helpful when studying wrappers for evidence that they were printed from position 1 on the plate is the presence of lines of color in the normally colorless band situated along the medial border of the panel containing the word "PILLS" (Figures 3 and 4). Two lines of color (probably an incomplete loop from the foliate ornaments) traverse the white band beneath the second L in PILLS. A single, fainter line is present in the white band beneath the S in PILLS.

The Bazin foreign entry on the Soule wrappers is only the second known foreign entry on a private die medicine stamp. Riley recounts some of the grousing, carping, and resentment surrounding the question of just how its recognition came about (Riley, 1994). But without Turner's work in assembling the material for publication, and without Dr. Riley's efforts in seeing that these findings were published, few of us would know about this remarkable philatelic event.

And speaking of the closeted, unforthcoming manner in which the "discovery" of the foreign entry was handled, I am making a point of using the word "discovery" in the title of this paper. In *Webster's Third New International Dictionary of the English Language Unabridged*, the first choice given for the word discover is, "to make known (something secret, hidden, unknown, or previously unnoticed)." Notice the emphasis upon *to make known*.

Webster had a fine sense of the proper

Figure 5.
Bazin 1¢ plate
essay in red on
card.



meaning and use of words. The story (apocryphal, I suspect) goes that one day upon returning home early from her shopping, Mrs. Webster found him kissing the maid. When his wife exclaimed, "Noah, I am surprised!" he replied, "No, my dear, it is *I* who am surprised; *you* are astonished."

References

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Riley, R.F. The George Turner Plating of the E.L. Soule & Co. Wrapper, RS227: Identification characteristics of the Soule wrapper stamps. *The American Revenuer* 1982 February; 36:30-35.

Riley, R.F. E.L. Soule & Co. Wrappers. *The American Revenuer* 1994 June; 48:130-133.

Toppan, G.L., H.E. Deats and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States Including the Private Die Proprietary Stamps*. Boston: Boston Philatelic Society, 1899:317-318.

Collector's and Exhibitor's Forum

Continued from page 225

until the government took them over in 1870. The 1853 specific duty stamps were discussed and the 1873 upappropriated die which could have a specific duty printed on it. Modern British revenues were also discussed such as the television license stamps and water and electric works adhesives.

Bert Hubbard reported on a number of stamp shows he attended since the last meeting and indicated that he will begin writing a column in *Stamps* magazine. Anyone wanting more information about the Sacramento meeting in November can write or call Jerry Lurie at 510-682-3020.

A note about reviews of other periodicals

The reviews or overviews of serial revenue and cinderella publications that appear here are to alert our readers of the contents of these publications. In so doing we may just make you aware of an article or an entire publication that is of interest to or pertinent to your collecting interests. The editor's purpose is to make you the reader aware of the

contents and not to assess the value of the contents. Space demands often mean that these reviews do not appear in a very timely manner. If anyone wishes other publications of similar content reviewed here please place the editor on your mailing list and include information about availability of the publication.

State Revenue Newsletter—Jan-Feb and Mar-Apr 1994

Two issues of the State Revenue Society's *State Revenue Newsletter* remain to be reviewed here. The centerpiece article of the January-February issue is "Ohio Beer Taxation Has Strange History" by Bill Smiley along with his "Checklist of Ohio Stamps, Crowns and Lids for 3.2 Percent Beer." This is a major multi-page article that begins with the repeal of national prohibition. The unpriced illustrated checklist updates existing catalogs with a listing of crowns (bottle caps) and can lids. Other items in this issue cover an offering of North Dakota drug stamps, news of a new New York cigarette stamp, court rulings on Florida and Kansas documentary and marijuana tax laws, a re-

view of Ed Miles's catalogs of state chauffeur and transportation badges and news that trucking bingo card stamps are being replaced by a single public utility stamp purchased from the trucker's home state.

The March-April issue features "A Preliminary Census of Bills of Exchange Bearing California Revenue Stamps" by Michael Mahler. This listing organized by tax period and subdivided by tax rate is typical of the careful and methodical research done by the author. The listing for each known item includes the date written, the drawer, location where written, type (first, second, etc.), face amount, the stamps attached and comments. A number of the pieces of major significance

are illustrated. Other articles discuss a short-lived South Carolina temporary drug stamp (many of which were purchases by the SRS for sale to members with the remaining stamps being destroyed), the availability of Florida fish and documentary stamps, Massachusetts's use of a "CANCELLED" stamp on meter tape stamps, a new Delaware beer stamp discovery, a report on Texas stat-

utes regarding bedding, Oklahoma's use of vending machine stamps and several reviews and society business items.

The *State Revenue Newsletter* is published by the State Revenue Society. Subscriptions are with membership which costs \$10 per year. For information contact Scott Troutman, Box 270184, Oklahoma City, OK 73137.

The Penny Post—October 1994

The October 1994 issue of *The Penny Post* is resplendent with a wide variety of short but often significant articles about a variety of U.S. local posts. An installment of the Perry-Hall manuscript illustrates the forgeries of Overton & Co. Lowell Newman theorizes that ink check marks atop Philadelphia or Washington bound covers of 1836-51 indicate payment of carrier delivery fees by the addressee while two other articles relate to Boyd's post. Other articles relate to Hopedale

Penny Post, Blood's Despatch, Hoyt's Letter Express and to the U.S. carrier fee stamps.

The Penny Post is published quarterly by The Carriers and Locals Society whose area of interest includes U.S. carriers, local posts, independent mails and package expresses of the 19th century including fakes, forgeries and fantasies. Information about membership and back issues is available from Secretary John Halstead, 757 Chestnut Hill Road, East Aurora, NY 14502.

Rebuttal to July-August review of Polish catalog

[Received via FAX]: Upon returning home from a longer trip abroad I found the commentary on the Poland catalog by Terry Hines (*The American Revenuer* 1994 July-August; 48:151). I am not ready to accept such mud-slinging and I am surprised that the ARA joined into that.

You know that John Norton and I cooperated in that listing. You know also that the article on the Poznan provisionals (*The American Revenuer* 1975 May; 29:155-60) was translated by me. Also the pictures in this reprint are from my collection since the original pictures were not good.

Since the announced Poland catalog from Hines did not appear, I was asked by many collectors to make a reprint of the existing material in order to provide a guideline. Thus I made some photocopies and gave them away. In fact I did not earn my costs for that!

Mr. Hines is warning readers not to buy this "third rate product" in favor of buying the coming Hines/Barefoot catalog (which is

probably based on John's and my work, as well as on my collection which I sold to this group!). This is not only mean, but according to prevailing right unlawful!

[Received after the same day]: I just had a telephone conversation with Barefoot. He told me that there is NO Poland catalog in progress by him at the present, and that he did not have contact with Hines for a long time!

Martin Erler, ARA

[Reviews published in *The American Revenuer* are signed. As such they represent the views of the author and their personal assessment of the publication. They are not a statement of position or policy by the American Revenue Association nor *The American Revenuer*. Reviews are written by by someone knowledgeable in the area and/or philatelic literature in general but not connected with writing, publishing or distributing the work....KT]

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.

Mark Breen 5154, 7520 S Niagara Court, Englewood, CO 80112, by Mike Milam. South Africa, British Africa, United Kingdom, US-Stock Transfer, US-Future Delivery.

John R De Paolo 5153, Box 39771, Los Angeles, CA 90039, by Richard Friedberg. US-Scott Listed, US-1,2,3 Issues, US-First Issue Varieties, US-Literature.

John B Heaton 5152, 2000 East Bay Dr, Colonial Village #149, Largo, FL 34641, by Secretary. United States, US-Documentary, US-Proprietary, US-Future Delivery, US-Stock Transfer, US-Playing Cards.

James H Helm 5155, 311 Crittenden Lane, Newport News, VA 23606, by Richard Friedberg. Canada, United States, Italy.

Charles F Mandell 5156, 1412 White Spruce Dr, Toms River, NJ 08753, by Richard Friedberg. United States, 1,2,3 Issues Cancels, US-1,2,3 Issues On Documents, US-1,2,3 Issues Varieties; US-Stamps on Documents, Palestine, Israel.

Michael A McNeeley 5158, 19821 SE 400th, Enumclaw, WA 98022, by Richard Friedberg. United States.

William C Rogers, Jr 5157, by Stamps. United States, Germany.

Joseph V Vlcek 5151, Box 284, Port Washington, MD 20744, by Richard Friedberg. Collector/dealer—US-Scott Listed, US-Cinderellas, US-State: MD, US-State: VA, US-State: DC, US-State: Fish and Game.

Highest membership number assigned on this report is 5158.

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Immediate Past President: Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.

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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.)

New Members

Numbers 5118-5131

Applications for Reinstatement

George T Stephenson 4795, 11 State St, Brierwood Rt 1, Parkersburg, WV 26101, by Richard Friedberg. US-Documentary, US-Proprietary, US-Proprietary Cancels; US-M&M.
Michael S Zolno 4483, 2855 W Pratt Blvd, Chicago, IL 60645, by Eric Jackson. Playing Cards, Canada-Playing Cards, US-Playing Cards.

Resigned

Ray E Cubberly 5068

Directory Update

The following members have had changes posted to the Editor's ARA membership computer database since the publication of the last Secretary's Report. In some instances changes may involve collecting interests which will not show on this listing.

Anderson, Donald 81, Box 13118, Minneapolis, MN 55414-5118 USA

Avery, Richard W 4748, 192 Chester St, Chester, NH 03036

Barber, William A 1140, Box 4122, Stamford, CT 06907

Barnes, Bruce H 2257, Box 20192, Washington, DC 20041

Berneburg, Julius C 338, Brooke Grove Nursing Home, 18430 Brooke Grove Rd, Olney, MD 20832

Bohmie, Edward M 4749, Box 560633, The Colony, TX 75056-0633

Bove, John W 4310, 3 The Fells, Parade Road, Laconia, NH 03246

Campbell, Billy J 3939, 360 N Arroyo Grande #215, Henderson, NV 89014

Caron, William J 4577, 4536 Zenith Ave South, Minneapolis, MN 55410-1423

Childrey, Gerald Lee 3976, 690 Winding River Dr, Lawrenceville, GA 30245

Davis, Stuart 3202, Box 113, Orangeburg, NY 10962-0113

Devido, Bernard 4147, 251 Colonels Rd, Pendleton, SC 2967-9794

DeVincent, Anthony J 5104, 1463 Blue Bell Rd, Blue Bell, PA 19422

Dixon, Warde H 4724, 4725 E Sunrise Dr #314, Tucson, AZ 85718

Edmunds, Trustum C, Jr 4404, Box 330, Cohocton, NY 14826-0330

Florer, Michael R 4221, 602-1/2 Carson Ave, La Junta, CO 81050-2228

Frailey, Robert L 5105, 50 Fernwood Lane,

Grand Island, NY 14072

Gerlach, William 1960, Box 580, Westerville, OH 43086-0580

H. R. Harmer, Inc, 871, 3 East 28th Street, New York City, NY 10016

Hall, Andrew 4233, c/o The Post Office, Bishop Wilbon, York, Y04 1SR United Kingdom Phone UK+904-702-684

Hubler, James I 4048, Box 3655, Santa Monica, CA 90408-3655 USA

Inverarity, James M 3238, 3495 McAlpine, Bellingham, WA 98225-8439

Lingle, Dolores K 604, Box 17520, Long Beach, CA 90807-7520

Lysloff, Dr George O 2282, 17-204 Maplewood La, Madison, WI 53704

McMann, John 1444, 6752 Blantyre Rd, Warrenton, VA 22186

Moose, L Frederick 4019, 1800 N Dumbarton St, McLean, VA 22101

Morin, Robert E 2938, 160 Cyran St, Chicopee, MA 01020-2289

Olshevsky, George 3979, Box 543, Buffalo, NY 14215-0543

Oregon Stamp Society Library, 3173, Box 18165, Portland, OR 97218-0165

Pecchioni, A M 4899, 6653 Via Regina, Boca Raton, FL 33433

Penny Post, The 5015, Gordon Stimmell, Editor, Box 184, Toronto, ON M4E 3K4 Canada

Pieterse, William J 1022, 106 Elm Street, Peterborough, NH 03458 USA

Poplas, Joseph M, Jr 2915, 3634 Condit St, Highland, IN 46322

Revenue Society of Great Britain, Tony Hall 5016, 53a High Street, Whitwell, Hitchin, Herts. SG4 8AJ United Kingdom

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Stephenson, George T 4795, 11 State St, Brierwood Rt 1, Parkersburg, WV 26101

Warren, Thomas M 4499, 6701 N Oakland Ave, Indianapolis, IN 46220

Wells, Richard B 4648, 710 South Webster #10, Greenville, MI 48838

Wenck, Charles F 4646, 2 Dianne Dr, Neptune, NJ 07753-3413

Westland, Deane B, II 4191, 1612 South 13th

(Secretary's Report—continued on page 238)



ERIC JACKSON

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MAIL AUCTION #97

CLOSING DATE: December 7, 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(*).

RAILROAD CANCELLATIONS

cancels are identified using numbers from
RAILROAD CANCELLATIONS ON US REVENUE STAMPS
by Hugh P., Shellabear & Henry Tolman II

- 1 Baltimore & Ohio RR, B-1G, R82c, clear SON strike in blue, F-VF couple short perfs
- 2 Boston & Providence RR, B-9, R44c, sharp SON strike on small piece, VF PHOTO
- 3 Boston & Worcester RR, B-10, R45c, clear SON strike, F few short perfs
- 4 Boston, Hartford & Erie RR, B-11, R84c, clear SON strike, F-VF
- 5 Buffalo & State Line RR, B-14A, R6c clear partial strike, F-VF
- 6 Cedar Falls & Minnesota RR, C-4-1, R68c, clear SON strike, F pinhole PHOTO
- 7 Central RR of New Jersey, C-6G, R6c, sharp SON strike in blue, F
- 8 Central Pacific RR, C-7, R68c, clear SON strike, F few short perfs
- 9 Cheshire RR, C-8D, R44a, sharp SON strike, VF light crease PHOTO
- 10 Chicago & Alton RR, C-9, R43b, sharp SON strike in blue on small piece, F
- 11 Chicago & Rock Island RR, C-12B, R6c block of four, sharp SON strike in blue, F-VF PHOTO
- 12 C-12B, R10c block of 4, sharp blue SON strike, F PH
- 13 Chicago, Rock Island & Pacific RR, C-15, R1c, partial clear strike in blue, F short perf
- 14 C-15, R6c vertical strip of three, clear blue strikes, F-VF
- 15 Cincinnati, Hamilton & Dayton and Dayton & Michigan RR, C-18G, R6c, sharp SON strike, F
- 16 C-18G, R88c, clear SON strike, F short perf
- 17 Cleveland & Pittsburgh RR, C-19B, R54b, sharp SON strike, F PHOTO
- 18 Cleveland, Columbus, Cincinnati & Indianapolis RR, C-24A, R52c, clear blue SON strike, VF short perf
- 19 Cleveland, Painesville & Ashtabula RR, C-23B, R52c, clear SON strike in blue, F
- 20 Columbus & Indianapolis RR, C-26, R52b, clear strike, F small faults
- 21 Columbus & Xenia RR, C-27, R6c, sharp partial strike, F perf faults
- 22 Delaware & Hudson Canal, D-1c, R44c, sharp partial strike in blue, F-VF
- 23 Denver & Rio Grande RR, R187 cut cancel, blue SON strike, VF
- 24 Delaware, Lackawanna & Western RR, D-2M, R6c, sharp SON strike, F
- 25 Detroit & Milwaukee RR, D-3B, R69c, clear SON strike, F-VF light crease
- 26 Erie Railway, E-3a, R75c, clear strike on small piece, faulty PHOTO
- 27 Fitchburg RR, F-1d, R86c, sharp SON strike in magenta, F thin spot PHOTO
- 28 F-1d, R87c sharp SON strike in magenta, F few short perfs PHOTO
- 29 Grand Trunk Railway, G-2C, R63e, sharp SON strike in blue, F-VF PHOTO
- 30 G-2C, R69c, sharp strike in blue, F PHOTO
- 31 Houston & Texas Central Railway, H-7B, R118, sharp SON strike in blue, F-VF PHOTO
- 32 Illinois Central RR, I-1, R54c, sharp SON strike, VF PHOTO
- 33 I-1A, R61c, sharp SON strike in blue, F-VF thin
- 34 Lehigh Coal & Navigation Co., L-6F, R44c, clear strike in blue on small piece, VF
- 35 Little Schuylkill Navigation, Railroad & Coal Co., L-8, R45c, sharp SON strike, F
- 36 L-8A, R48c, sharp SON strike, F
- 37 L-8A-2, R48c, sharp SON strike, F pinhole
- 38 Louisville & Nashville RR, L-10C, R52c, sharp partial strike in blue, F-VF PHOTO
- 39 Louisville & Frankfort and Lexington & Frankfort RR, L-11, R18c, clear SON strike, VF PHOTO
- 40 L-8-3, R45c, clear SON strike, F pulled perf
- 41 Marietta & Cincinnati RR, M-4D, R68c, clear SON strike, F PHOTO
- 42 Memphis & Ohio RR, M-6A, R100c, sharp SON strike in blue, F-VF PHOTO
- 43 Michigan Central RR, M-8C-3, R6c, clear SON strike, VF
- 44 M-8F, R70c, clear SON strike, F
- 45 M-8N, R84c, sharp SON strike in blue, F PHOTO
- 46 Michigan Lake Shore RR, M-9, R69c, clear blue SON strike, F PHOTO

- 47 Montreal & Champlain RR, M15-1, R46b pair, sharp strike on small piece, VF PHOTO
- 48 M-15A, R27c horiz strip of four, F
- 49 New York & Harlem RR, N-18, R44c, sharp strike, F light crease PHOTO
- 50 New York Central RR, N-11, R44a, sharp green SON strike, VF pinhole, light crease PHOTO
- 51 N-11, R44a, sharp SON strike, VF light crease PHOTO
- 52 N-11C, R5c clear red strike on small piece, VF PHOTO
- 53 N-11C, R51c, clear SON strike, F PHOTO
- 54 N-11C, R52c, clear strike, F-VF
- 55 N-11C, R58c, two sharp strikes, F-VF PHOTO
- 56 North Pennsylvania RR, N-18, R9b, sharp SON strike on small piece, F
- 57 New London Northern RR, N-21A, R6c, sharp SON strike on small piece, VF corner fault PHOTO
- 58 New Castle & Beaver Valley RR, N-29, R15c, sharp strike on small piece, VF PHOTO
- 59 Northern New Hampshire RR, N-30A, R15c, clear blue SON strike on small piece, VF
- 60 Ohio & Mississippi RR, O-2-2, R24c, sharp SON strike, F
- 61 Panama RR, P-2, R44c, sharp SON strike on small piece, F
- 62 P-2B, R44c, sharp SON strike, F short perf
- 63 P-2B-1, R77c, sharp SON strike, F PHOTO
- 64 Pennsylvania RR, P-3B, R45c, sharp SON strike, F-VF short perf
- 65 P-3B, R49c, sharp SON strike, F-VF
- 66 Philadelphia & Reading RR, P-6B, R44c, sharp SON strike, F
- 67 P-6C, R6c pair, sharp strike, VF PHOTO
- 68 Pittsburgh, Columbus & Cincinnati RR, P-10D, R15c, clear SON strike, F small faults
- 69 Pittsburgh, Ft. Wayne & Chicago RR, P-11B, R25c block of four, two strikes, VF PHOTO
- 70 P-11B, R45c, clear SON strike, F-VF
- 71 Providence & Worcester RR, P-13, R39c, sharp SON strike, F PHOTO
- 72 Pennsylvania & West Branch Canal Co., P-24, R24c, clear blue strike on small piece, VF
- 73 P-24, R69c, sharp blue strike on small piece, F-VF PHOTO
- 74 St. Louis, Jacksonville & Chicago RR, S-2, R44d, clear strike, F-VF PHOTO
- 75 South Carolina RR, S-12A, R84c, sharp blue SON strike, F-VF PHOTO
- 76 Steubenville & Indiana RR, S-13, R54c, sharp SON strike, F punch cancel PHOTO
- 77 Third Avenue RR, T-3, R59c, sharp SON strike, F-VF small faults PHOTO
- 78 Union Pacific RR, U-2A, R15c, sharp SON strike, F
- 79 U-2A-1, R54c, sharp SON strike, F-VF PHOTO
- 80 Vermont & Canada RR, V-1A, R45c, sharp blue SON strike, F herringbone, crease
- 81 Vermont & Massachusetts RR, V-3A, R101c, sharp blue SON strike, F-VF PHOTO
- 82 Western RR, W-1E, R42c pair, sharp strike, F PHOTO
- 83 W-1I, R44c, clear SON strike, F-VF
- 84 Western Pacific RR of California, W-3, R71c, sharp blue SON strike, F-VF crease PHOTO

U.S. REVENUES - Scott Catalogue Numbers

- 85 R65b top sheet margin, F-VF small tear in margin PHOTO 80.00
- 86 R101c F-VF short perf 65.00
- 87 R228* double impression, F 7.00
- 88 R303* F PHOTO 60.00
- 89 R713 perfin, upper left corner nicked PHOTO 175.00
- 90 RB7a F thin PHOTO 450.00
- 91 RB17c F-VF small faults PHOTO 200.00
- 92 RB61* F-VF thin spot PHOTO 60.00
- 93 RC4a double overprint, F cut cancel, straight edge 5.00
- 94 RD110 F straight edge at top 45.00
- 95 RE19* F-VF reperfed at top 40.00
- 96 RE126 perfin, F-VF tiny scrape 20.00
- 97 RE148 F-VF small faults PHOTO 65.00
- 98 RE163 block of four, staple holes, varnished 280.00
- 99 RE164 block of six, staple holes, light soiling 180.00
- 100 TAX-EXEMPT POTATOES 2, 5, 10, and 50 lb. stamps, F-VF
- 101 RK38 F-VF thin 10.00
- 102 RK40 F PHOTO 60.00
- 103 RN-B20a New York, NY. William Topping & Co. receipt, VF 10.00
- 104 RN-C9 Denver, CO. Denver Pacific Railway, draft, vignette of train at station, punched at top, F small

- faults 50.00
- 105 RN-C21b Virginia, NV. Agency of the Bank of California, Occidental Mill, check, signed by James Fair, VF 75.00
- 106 RN-G1 Tucson, AZ. Pima County Bank draft, black on light brown laid paper, F-VF 25.00
- 107 RN-G1* Butte, MT. S. T. Hauser & Co., Bankers, draft, brown, gray safety, F-VF small stain 25.00
- 108 RN-P5 New York, NY. Chicago, Rock Island & Pacific RR, agreement, red on white, VF 40.00
- 109 RN-X7 New York, NY. Hanover National Bank, check, type G facsimile at center, F 30.00
- 110 RO52 VF small faults 55.00
- 111 RT25a F-VF few short perfs PHOTO 80.00
- 112 RU10a F couple short perfs PHOTO 70.00
- 113 RU15d F-VF thin 5.00
- 114 RV29* F short perf 25.00
- 115 RY2 F-VF thin spots PHOTO 90.00
- 116 RY3* F-VF PHOTO 85.00

BEER STAMPS - Priestler & Scott Numbers

- 117 3B (REA3), F-VF LL corner off 90.00
- 118 4B (REA4), F small faults 45.00
- 119 4C (REA4a), F small faults 65.00
- 120 28A (REA27), VF small faults PHOTO 75.00
- 121 78 (REA72), unused, F light crease PHOTO 75.00
- 122 84A (REA76a), F couple tiny faults PHOTO 125.00
- 123 88C (REA80c), F small faults 45.00
- 124 99 (REA94) F small faults 17.50
- 125 208a (REA182), F-VF thins, rust stain 75.00
- 126 SNUFF Series 107 1 lb., unlisted in Springer, F creases PHOTO
- 127 Hawaii R9* F-VF crease PHOTO 125.00
- 128 R12 no gum, VF PHOTO 37.50
- 129 R16* F 27.50
- 130 ALLIED MILITARY GOVERNMENT Passport 1947 \$1 blue, F-VF PHOTO
- 131 -1949 \$2 violet blue, VF PHOTO
- 132 EKKO radio reception verification stamps, 61 different, F faults

CANADA - Van Dam Catalogue Numbers

- 133 FB4* F-VF 10.00
- 134 FB7* F-VF 6.50
- 135 FB8* F-VF 6.00
- 136 FB12 VF few short perfs 30.00
- 137 FB13 VF pulled perf 30.00
- 138 FB14 VF 30.00
- 139 FB15 F PHOTO 85.00
- 140 FB16* F 25.00
- 141 FB17* F 25.00
- 142 FB18* F 5.00
- 143 FB21 F-VF short perf 15.00
- 144 FB24* F 9.00
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- 148 FB34 F crease PHOTO 100.00
- 149 FB35 F PHOTO 275.00
- 150 FB36 VF PHOTO 275.00
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- 175 BCL49 VF straight edge at left 17.50
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1197

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1198

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1204

Secretary's Report

continued from page 235

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Zolno, Michael S 4483, 2855 W Pratt Blvd,

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Current membership total	1258

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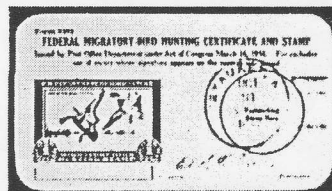
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