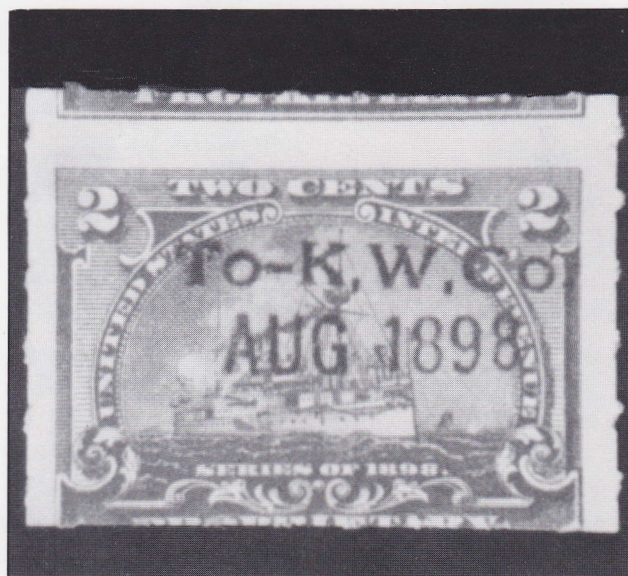


The American Revenuer

IN THIS ISSUE:

The marketing permits for naval stores	4
Pioneer California vintner: Hamilton Crabb	8
ARA Auction No. 51	11

Is this cancel one
used by Hamilton Crabb, an early Napa Valley vintner?
More, inside, page 8.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JANUARY 1995

Volume 49, Number 1
Whole Number 471

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

AUCTION SCHEDULE

US & Worldwide Stamps & Postal History

Auction No. 237
March 31–April 1, 1995
Collectors Club, NYC

Auction No. 238
May 26–28, 1995
Official COMPEX Auction
COMPEX Stampshow
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



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

WORLD-WIDE REVENUES

Send for latest price list

William T. McDonald

Coupeville, WA 98239-1287

ARA

APS

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



No 521

CISCO NETTING STAMP



WANTED

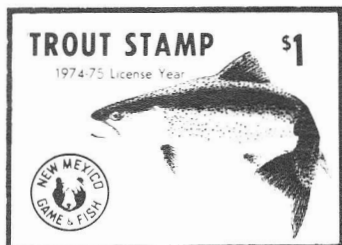
STATE FISHING STAMPS

HIGHEST PRICES
PAID

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

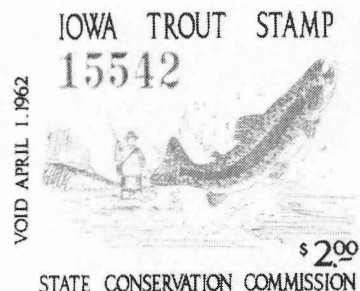
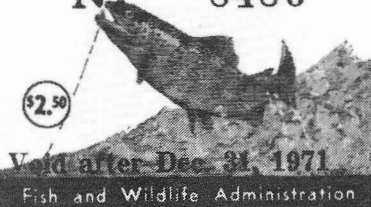
Call or Write:

DAVID R. TORRE
P.O. Box 4298
Santa Rosa, CA 95402
(707) 525-8785



— Sign and attach to license —
TROUT FISHING STAMP

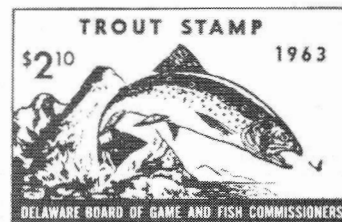
No 8486



Commonwealth of Pennsylvania
Department of Revenue



490



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



India & States

Court Fee & Revenue Stamps of India & Indian States. Let us help you with your collection. New Discoveries as well as old ones gladly sent on approval. Sample prices: Loharu, perf. or roul. many values @ \$5; Nilgiri mint @ \$7.50; Puddukkottai C/Fee on top part of s/paper @ \$4; Vala on full doc. @ \$4; Bharatpur (50) @ \$17.50; Travancore-Cochin (50) @ \$15; and many others.

A. M. Mollah, APS ARA

T/486 New Air India Colony, Santa Cruz East

Bombay 400 029 — India

Connexus

MAIL AUCTION

MARCH 1995

U.S. REVENUES

DOCUMENTARIES

MATCH & MEDICINE

EMBOSSSED REVENUE PAPER

WINE, BEER, LIQUOR

DUCKS incl. LICENSES

CANADA REVENUES

BRITISH & FOREIGN REVENUES

LOTS & COLLECTIONS

Also STAMPS & POSTAL HISTORY

Request your catalog Today!

Throop C. Brown & Marje S. Newman

ASDA APS ARA EFOCC

P.O. Box 453

Guilford, CT 06437

Tel(203) 453-4298

Fax(203) 458-2220

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)

The Revenue Stamps of

El Salvador

1994—Edited and Published by

Joe Ross

Federal and Municipal Revenues

110 stamp illustrations, over 1500 entries w/prices

8 1/2 x 11 format, 58 pages spiral bound

\$22.00, Available from

Joe Ross

8036 Rio Linda Blvd., Elverta, CA 95626

New! — 1995 Canadian revenue stamp catalogue.

Now better than ever! — full colour — 100 pages
countless price changes — many new listings

includes all of the following & more:

Canada & Provinces revenues

Telephone & Telegraph Franks

Hunting stamps

New for 1995

Duck & Wildlife Conservation stamps

perfect bound US \$13.95 or spiral bound US \$15.95

E. S. J. van Dam, Ltd.

Canadian revenues Bought & Sold since 1970

P.O. Box 300A, Bridgenorth, Ont., Canada K0L 1H0

ASDA, APS

CSDA, ARA

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

President's Letter

Ronald E. Leshar, ARA President

As I write this in mid-December, many of our colleagues on the postage side of the hobby are waiting in anticipation of a Christmas present from the Postal Service, the withdrawn, about-to-be-issued, designed-flawed Legends of the West stamps. Given that the Postal Service said they would begin shipping orders December 1 (but obviously did not!), I have been curious about what will be considered the first day of issue and how many of the stamps will be submitted for first day cancellation. "Ahh, silly souvenirs, all," I hear some of you revenue purists sneer. At least our side of the hobby is free of philatelic souvenirs we are not the targets of the latest Postal Service marketing campaign.

Our side has mercifully been spared the widespread investor craze that infected postage stamps in the late 1970s. We have not been forced to ride the roller coaster up and then come crashing down like some of our colleagues. Many left the hobby then and have been very reluctant to come back. Some escaped to collecting revenues. At the New York Mega-Event in November I talked to several who, for whatever the reasons, are again returning to collecting revenues. That's a great sign. ARA membership size is still down from several years ago. It is time to urge our fellow non-ARA revenue stamp col-

lectors and join with us. An award winning journal, both U.S. and foreign sales circuits, a great annual convention, some impressive publications, all make this the best of the specialty organizations. What better way to help your fellow collector and the ARA. Make it a New Year's resolution to recruit a member in 1995.

Many of you know I like to plug our members who exhibit and there are a few to report this month:

Peter Martin received a silver at VAPEX for his very fine exhibit of RVB1-2, entitled

Let's hope 1995 will be a year of growth for your collection and for the ARA.

Ahoy! The stamps and usages of the Boating Act of 1958.

Bill Waggoner received a vermeil and the AAPE creativity award at VAPEX for *Old MacDonald had a Farm*. I last saw this exhibit at Garfield-Perry and enjoyed the wide variety of taxes and fees (not all revenues, strictly speaking). It's an exhibit not to be missed.


While writing about exhibiting and things
(*President's Letter—continued on page 25*)

THE AMERICAN REVENUER

The Journal of International Fiscal Philately

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 \$18 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 1995 by The American Revenue Association.

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

Printed in U.S.A. on Evergreen Matte  (50% Recycled, 15% Post-consumer Waste) with Soy based ink.

**Volume 49, Number 1,
Whole Number 471, January 1995**

Editor: Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 515-756-3542 (no one else will answer) or 515-756-3680. FAX 515-756-3352. E-mail: America OnLine: KennethT4; Internet: KennethT4@aol.com

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.

The marketing permits for naval stores

by W. H. Waggoner, ARA

A discussion of marketing permits may appear to be completely out of place in a journal devoted to revenue stamps, but a closer examination shows that their inclusion makes sense. Although the permits in question are physically larger than the usual revenue stamp, their size is comparable to that of the distillery warehouse issues and many of the tobacco stamps. Their purpose, like that of several recognized revenue issues, was to control the marketing of agricultural commodities in times of economic hardship. They were, in fact, created by the same federal legislation. Additionally, these permits cer-

public. More recently, the term has been defined to include only turpentine and rosin, chemical commodities still important to a variety of industries, but having little current connection with shipbuilding.

Figure 1 shows an 1870 cover with the printed return of a dealer in naval stores.

Turpentine is a processed substance made by distilling the thick sticky gum exuded when the sapwood of pine trees is wounded. This gum is not the sap of the tree, however, but a complex mixture of chemicals produced within special cells scattered throughout the sapwood. If heated in a still, the gum releases a volatile liquid called *spirits of turpentine*, leaving a heavier residue which, when cooled, solidifies to form *rosin*.

Like other distillation products, turpentine has been known for many years (it was produced in Maine as early as 1606) during which time it has found an assortment of uses. We are all familiar with its use as a vehicle for paints and varnishes. In purified form, turpentine also has a number of medicinal applications: externally in liniments and antiseptics, internally as an anthelmintic and carminative. Veterinary medicine has long employed it as a di-

uretic and stomachic. In the heyday of patent medicines, turpentine was a familiar ingredient in many popular nostrums. By the late 1920s, industrial consumption of turpentine in this country exceeded 5 million gallons per year, and we were exporting three-times that much annually.

The commercial uses of rosin are less familiar, but still account for significant quantities of a substance whose statistics are kept in units of barrels weighing 500 pounds each. Although many industrial operations utilize rosin to the extent of tens of thousands of such barrels per year, nearly 90% of the country's production is consumed by just three industries: paper making, varnish

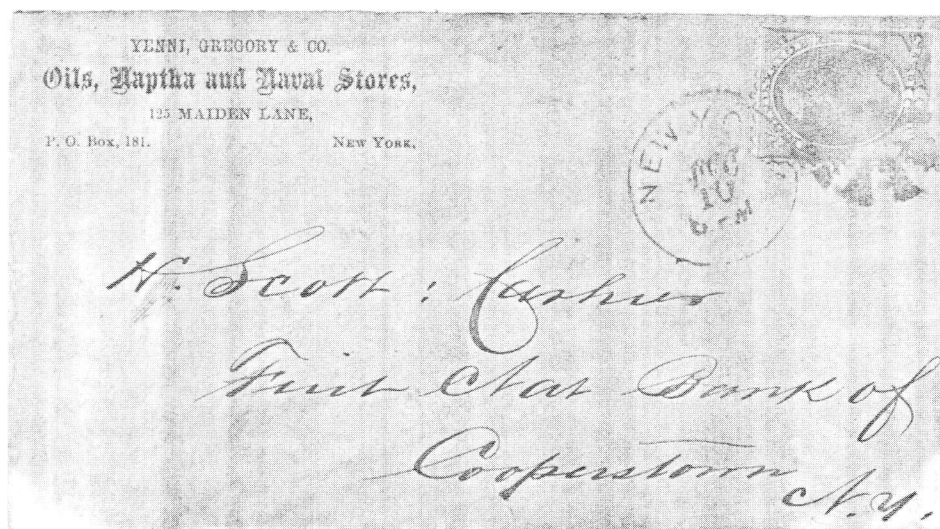


Figure 1. An 1870 cover with the printed corner card of a dealer in naval stores.

tainly fall within the definition of revenue stamps given in the APS's *Manual of Philatelic Judging*, third edition, which states that they "are receipts for....permissions" and include "federal....stamps issued for many reasons."

Today, few people understand the meaning of *naval stores*. A relic from the days of wooden sailing ships when the phrase included all raw materials used to build and maintain such vessels, it later came to mean only those products—turpentine, rosin, pine oil and tar and pitch—derived from the oleoresin of the pine tree. Throughout the 19th century, naval stores were recognized articles of commerce generally available to the

manufacture and soap production. the average annual consumption of rosin by these three industries during the 1920s totaled more than 750,000 barrels.

Not surprisingly, the popularity of turpentine and rosin in consumer goods attracted the authors of tax laws years ago. The lengthy Tariff Act of 1842 first placed (5 Stat. 548) a 10 cent per gallon duty on spirits of turpentine, but four years later this was changed (9 Stat. 42) to a duty of 20% *ad valorem*. Federal Civil War legislation (13 Stat. 202) raised the import duty to 30 cents per gallon, and introduced the first internal tax on domestic turpentine at the rate of 20 cents per gallon. The taxation of rosin depended upon its purity. Crude gums and gum resins were included on the list of duty-free imports but refined materials intended for drug use were taxed *ad valorem* at rates varying from 10% to 25%. The Confederacy taxed all naval stores at the rate of 8% *ad valorem*.

The 1864 legislation that first taxed domestic turpentine also included some language that proved later to be prophetic. Two statements are particularly pertinent:

"laws relating to the assessment and collection of the duties on cotton,...so far as...applicable..., shall apply to the...duties on spirits of turpentine.

"every collector to whom any duty upon cotton shall be paid shall mark the bales...upon which the duty shall have been paid....and shall give to the owner,...a permit for the removal of the same."

It should be recalled that the processing of pine tree gum generally is carried out at rural locations, near the plantations of trees

tapped to collect it. This practice is not too different from that which saw cotton gins located in small rural towns, a short distance from the cotton fields of the small farms that grew it. It simply did not pay to carry either crude gum or unginned cotton very far from its source.

On March 3, 1923, Congress passed (42 Stat. 1435) the Naval Stores Act that defined such materials, established standards of purity and authorized the Department of Agriculture to supervise their production and sale. By that time, the post-World War I depression in agriculture had been deepening for several years. The market prices of farm products continued to decline, but instead of cutting back production, many farmers increased their output which they then had to sell—if they could—at even lower prices. Agricultural surpluses continued to accumulate. (Revenuers trace the 1939-41 cotton order/surplus cotton order stamps and the food order/surplus food order stamps to the programs developed to eliminate these surpluses.) On June 15, 1929, Congress passed (46 Stat. 11) the Agricultural Marketing Act "to promote the effective merchandising of agricultural commodities." Two years later, that act was amended (46 Stat. 1550) to include crude gum, gum spirits of turpentine and gum rosin among the commodities being regulated. Still later, on May 12, 1933, the Agricultural Adjustment Act was approved (48 Stat. 31).

Among other provisions of this act, one permitted the producers of specified commodities to enter into marketing agreements

Figure 2. A
1935 permit to market one cask of gum spirits turpentine (reduced).





Figure 3. A
1935 permit to
market a
wooden barrel
of gum rosin
(reduced).

with the Department of Agriculture. The primary purpose of such agreements was to establish and maintain a balance between the production and consumption of those commodities such as to re-establish the prices paid to farmers at some predetermined level (parity). Involvement of any producer was voluntary, but if he chose to participate in a program, he had to accept a limit upon the amount he could market without penalty (a marketing quota). (Recall the 1934 Tobacco Sale Tax stamps and the 1935 Potato Tax/Tax-Exempt Potatoes stamps.)

The marketing agreement and license system for gum-turpentine and gum-rosin processors were executed by Secretary of Agriculture Henry A. Wallace on February 20, 1934, effective the following day. Nearly 1,200 processors in seven southern states signed the agreement to accept quotas to be determined by a nine-man control committee elected by them from their own ranks. Individual quotas were based upon each processor's production history for the preceding four years where possible, or upon a lesser time period approved by the committee for newer processors. The quotas could be revised annually, based upon reports and records furnished by the license processors upon request by the Secretary of Agriculture.

To defray the expenses incurred in the administration of this agreement, several charges were established. These included 3¢ for each barrel of gum turpentine and 1¢ for each barrel of rosin for which a quota allotment was requested, payment to accompany

the written application, and 1¢, 5¢, 6¢ or 15¢ for each "identifying stamp or metal tag" required to be attached to every package of turpentine or rosin shipped by the processor, the cost of a stamp or tag depending upon the size or weight of the package and its contents.

This labeling of each original package was required "on and after the 2d day of April 1934," using stamps or tags supplied by the control committee, but paid for by the processor as noted above. The marketing agreement specified that "each stamp or tag shall be plainly marked with a *number* identifying the licensee, the *serial number* of the tag, the *year* of production, and specification of the *contents*." I have not been able to locate a sample metal tag, nor have I ever spoken to anyone who has seen one. I doubt, in fact, that such tags ever were produced since their cost would have been considerably greater than the charges listed. But "identifying stamps" certainly do exist in the form of the market permits that are the subject of this paper.

Figure 2 shows a permit to market gum spirits of turpentine. Approximately 8¼ x 3 inches in size and ungummed, this colorful stamp (in black, red and brownish-yellow) was lithographed on thin, off-white, paper by The H. & W. B. Drew Co., Jacksonville, Florida. No watermark is evident, but a background of repeated vertical lines, printed in 2 mm caps in brownish-yellow, and reading "GUMROSINBUMTURPENTINE," create the effect of a safety paper. Approximately

3¼ inches from the right end, the stamp is rouletted 6 to permit the separation of a stub. Note that all four required data are present: the processor's number (412), the serial number (608), the year (1935) and the specification of the contents (one cask, gum spirits turpentine). Additionally, the printed legend (in black) cites the provisions of the 1934 marketing agreement and license as the authority behind this permit. According to that document, this particular stamp would have cost the processor 15¢. The identity of Processor No. 412 is not known, but he most likely was based in Georgia since 725 of the nearly 1,200 licensees were located there.

Figure 3 shows a permit to market gum rosin. Except for the change in colors—black, red and pale green there—this stamp duplicates that for turpentine in design and size. The processor and year are the same: the (red) serial number (2106) and (red) specification (one wooden barrel, gum rosin) are different. According to the published list of service charges, this stamp cost the licensee 5¢.

Assuming that similar stamps were prepared for eventual attachment to the other-sized packages in which naval stores were normally marketed, four have not been seen. For Gum turpentine, a stamp costing 15¢ for each 50 gallons loaded into a tank car; for gum rosin, a 6\$ stamp for a metal package (barrel?) of approximately 600 pounds and a 2¢ stamp for each 100 pounds or fraction thereof transported in a tank car; for crude or cleaned gum, a 6¢ identifying stamp for each barrel containing approximately 50 gallons.

The controlling contract, Marketing Agreement #36, provided for termination by the Secretary of Agriculture whenever he or a 70% majority of the contracting processors decided it was no longer needed. That agreement and the accompanying license for gum-turpentine and gum-rosin were canceled, effective midnight of July 31, 1935 (*Report*, page 78). Thus, regulation of naval stores by means of a quota system designed to restrict the supply of such materials lasted less than a year and a half. The marketing quotas, determined by the control committee not later than March 7, 1934, the first year, and by October 15 of each succeeding year thereafter, governed the total volume of turpentine and rosin that could be marketed during the *ensuing calendar year*. Therefore, permits, stamps or tags dated other than 1935 would not have been needed and, presumably, were not prepared.

If any reader has seen such items, or knows of stamps intended for use with turpentine or rosin packaged in containers of other sizes, the author would like to hear from them.

References

Agricultural Adjustment, 1933 to 1935, A Report of Administration of the Agricultural Adjustment Act, United States Department of Agriculture, Government Printing Office, Washington, 1936. Cited as *Report*.
The Statutes at Large, Treaties, and Proclamations of the United States of America, Government Printing Office, Washington, Cited: X *Stat.* Y, where X is volume number and Y is page number.

The Collector's and Exhibitor's Forum

The Revenue Journal of Great Britain—September 1994

The September issue of *The Revenue Journal of Great Britain* marks four and a half years of publication by the Revenue Society of Great Britain. The quality of this publication remains high as is evidenced by the fact that it received a large Silver Medal at PhilaKorea; for those not familiar with literature competition at the International FIP level, a Large Silver is very good for a periodical. Congratulations to Editor Clive Akerman, the Revenue Society of Great Brit-

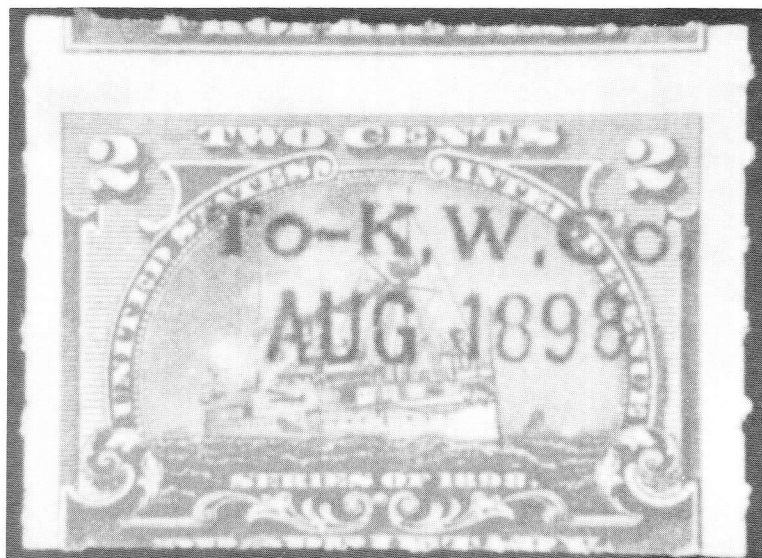
ain and those who wrote articles for volume IV of this publication.

The September issue reprints the first part of an interesting article published in 1873 and thought to have been written by Edward Loines Pemberton, a very well known and influential British philatelist of the time. The article comments that with at least 10,000 varieties of postage stamps there is little need to collect revenue or fiscal
(*Forum-continued on page 28*)

Hamilton Crabb

by Bob Mustacich, ARA

About two years ago, Bert Kiener asked me if I had any idea who might have been responsible for the 1898 precancel "To-K. W. Co." on some 2¢ proprietary battleship stamps. I had no idea of the adventure that would lie behind this cancel. This was strongly suspected to be a wine company because of the 2¢ denomination, some dates in



A 2¢ battleship with a cancel thought to be from a winery.

the precancels were after June 30, 1901 (wines continued to be taxed into 1902 following the cessation of the tax on medicines), and the "W" preceding "Co." in the cancel. One possibility was a company specializing in Tokay varietal wines.

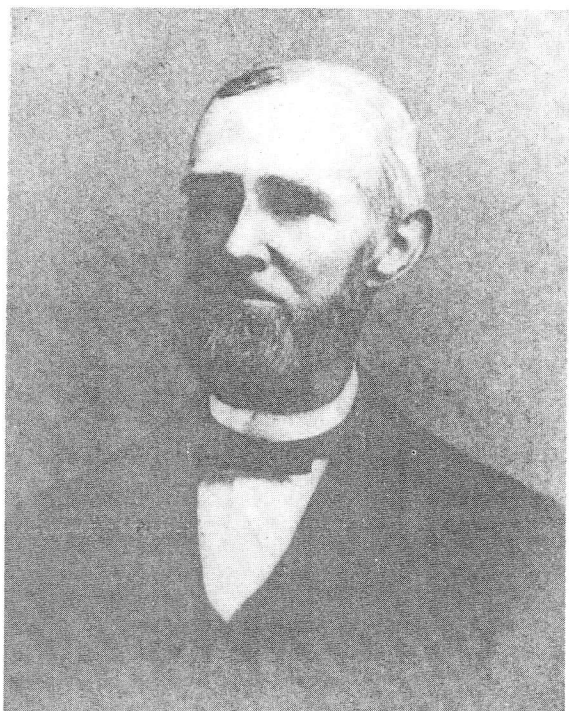
After searching my notes and reference materials, this revenue tax period was several years ahead of the popularity of Tokay varietal wines and the large-scale production of these wines that ensued. However, at this time, Tokay wines were made, and there even was a Tokay Vineyard in Fayetteville, South Carolina, which produced wines. Yet the hyphenation in the cancel seemed quite strange. My curiosity turned to searching for any names with this unusual hyphenation. Interestingly, a famous pioneering vineyard

in Napa Valley with the unusual name To Kalon surfaced in this search. Could this be the company behind the cancel? I decided to dig further into the history of this vineyard to see if a link made any sense.

The To Kalon vineyard was the product of Hamilton Walker Crabb, one of the most prominent figures in California viticulture. Attracted by the gold rush, he farmed in Alameda County until 1865, when he went to Napa County and purchased property in Oakville. He turned from table grapes to wine, and was among the first to introduce and import many foreign varieties of vines, and to improve the native California stock. Crabb was probably the first to begin experimental rootstock work in Napa Valley when, in 1877, he replanted vineyards with native rootstock after phylloxera hit (an aphid which attacked roots and decimated grape crops worldwide). Although his rootstock efforts were not successful, this was many years ahead of full appreciation of the phylloxera pandemic.

Crabb is also credited with being the first to introduce machinery into winemaking. He used a steam crusher and hydraulic pump in his facilities which became quite extensive. In 1886, he renamed his vineyards, winery and brand "To Kalon," Greek meaning "that which is good," or "that which is beautiful." Crabb added that "I try to make it mean the boss vineyard." According to some reports, Crabb was the third largest winegrower in Napa Valley after Charles Krug and Gottlieb Groezinger.

While a vineyard of operations this size seemed a possible candidate for this cancel, there were a few problems. First, the wine price list surveys from 1898, found, for example, in the California Wines and Brandies section of the *American Wine Press and Mineral Water News*, mention only H. W. Crabb, Oakville, Cal., with a listing of many specific wines he bottled, but without any mention of the To Kalon brand name. Second, I have an 1898 precancel specifically for H. W. Crabb on the 2¢ proprietary. The cancel is "H. W. /



H. W. Crabb, from obituary in The American Wine Press and Mineral Water News, 1899 April; 5 No.2:17.

SEP / 15 / 1898 / CRABB" in a rectangular box, handstamped in black ink. Unfortunately, the strike is weak and too poor for a good photograph. Third, an 1898 issue of the *American Wine Press and Mineral Water News* praises The To-Kalon Wine Co. for its business savvy and describes it as a retail wine house in *Washington, D.C.*, which has built up a strong trade through advertising. No mention is made of Crabb or any relationship to his operations. Could this information be reconciled?

Discussion with Nina Wemyss, a research historian with the Robert Mondavi Winery (present owner of the To Kalon properties), Oakville, California, indicated that Crabb was also a pioneer in the marketing of fine varietal wines, and that by the 1880s, he had established agencies in the East, Midwest and South for his To Kalon brand of cased goods. In fact, Napa Valley's early prominence was apparently due in good part to his successful marketing efforts. Also, she informed me that Crabb shipped some wine in bulk under the To Kalon label to San Francisco merchants and also bottled wine in his own cellar for direct sale to consumers. This information suggested that there probably

was a connection between The To-K. Wine Co. of Washington, D.C., and Crabb, in addition to his local retailing operations in California.

Finally, the most direct link appeared in an obituary for Crabb which appeared in the *American Wine Press and Mineral Water News* in 1899. the obituary states, "With rare enterprise he established agencies for the sale of To-Kalon wines in three large cities—in San Francisco, Chicago, and Washington, D.C." Note the use of the hyphen. Thus, it appears most likely that the To-K. W. Co. precancel is from these agencies which re-tailed his cased wine goods. The H. W. Crabb precancel is probably from his California operations.

There is one additional known precancel which is also shown here. This was kindly provided by Tony Giacomelli for inclusion in this story as another variant of the To-K. W. Co. cancel. This precancel spells out "TO KALON / JUN / 6 / 1902 / V. CO." (no hyphen and a substitution of V (Vineyard?) for W are used, just to keep things interesting) and is known on the 1¢ and 2¢ proprietary stamps. These stamps bear dates after Crabb's death and may possibly reflect changes in the Oakville business. I am not aware of anyone with these stamps "on piece," but, as with most precancel studies, it would be wonderful if someone could offer definitive proof from their winecellar!

Special thanks to Nina Wemyss, Tony Giacomelli and Bert Kiener.

A cancel reading "TO KALON" presumed from the same winery.



ARA Auction Number 51—Closing Date: April 1, 1995

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			

ARA Auction No. 51

Closing Date: April 1, 1995

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
-------	-----	-------	-----

[illegible]

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

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.

A.R.A. Auction No. 51

Closing Date: April 1, 1995

First Issue Revenues

Manuscript cancels unless noted.

- 1 Lot of 42 U.S. Revenues, officials, seals, etc.
Includes, R4(2), 16, 18, 20(1+pr), 30, 39, 52, 53, 65,
79(repaired); also O56, 73, 81, 82, RD's, RF's,
telegraphs, etc. OPEN
- 2 R4c/27c152 Lot of 13 diff incl 7c, 9a, 9b; selected for VF
centering and condition. CV \$62.65
- 3 R5c Double transfer T5, deep color, sharp impression,
VG, tiny closed PH from mss cancel. CV \$45.00
- 4 R5c 6c(single & pair) Each showing reworked (re-
entered) state of Scott double transfer T5. Important
study items. Est. \$25/35
- 5 R6c 9 singles, each with nice portion of "Butler &
Carpenter, Philadelphia" imprint in wide bottom
margins. Est. \$35/40
- 6 R10c 2c Express, pre-printing paper crease results in
white line across stamp, centered to UL. ... CV \$6.00
- 7 R17c 3c Playing Cards, bright color, blue mss cancel,
sound, perfs in at RT. CV \$100.00

- 17 R65d 70c Foreign Exchange, centered to bottom,
fine. CV \$30.00
- 18 R68c \$1 Foreign Exchange, left frame line doubled, perfs
in at RT, VG. CV \$17.50
- 19 R74c \$1 Passage Ticket, 2 repaired punch holes, perfs in
at RT and top, fine appearance. CV \$150.00
- 20 R76c \$1 Probate of Will, horiz. crease, centered to top,
Fine. CV \$27.50
- 21 R77c \$1.30 Foreign Exchange, HS cancels, perfs in at LT,
partial oxidation. CV \$45.00
- 22 R77c \$1.30 Foreign Exchange, HS cancel, scissor cut LL
margin, Fine. CV \$45.00
- 23 R78a \$1.50 Inland Exchange, sound, margins clear, Fine.
CV \$20.00
- 24 R81d \$2 Conveyance, used, centered to top,
AVG. CV \$10.00
- 25 R84d \$2.50 Inland Exchange, used, fine, centered to left
but clear of design. CV \$15.00
- 26 R93c \$10 Charter Party, centered to LT, Fine. . CV \$20.00
- 27 R98d \$20 Conveyance, used, fine, margins
clear. CV \$70.00



Lot 8



Lot 19



Lot 28

Lot 34



- 8 R21c 4c Playing Cards, sound, clean & very fresh, neat
June 1865 mss cancel, perfs in lightly at RT. Nice
example. CV \$375.00
- 9 R40a 15c Inld Exchange, F-VF, sound, 3 wide margins,
close at bottom but clear. CV \$25.00
- 10 R41a 20c For. Exchange, minor soiling, HS cancel,
centering Fine. CV \$40.00
- 11 R42a 20c Inld. Exchange, sound, margins clear, Fine. CV
\$12.00
- 12 R45a 25c Entry of Goods, margins clear, Fine. CV \$15.00
- 13 R49a 25c Protest, margins clear, Fine. CV \$20.00
- 14 R49a 25c Protest, nice margins, VF. CV \$20.00
- 15 R59a 50c Mortgage, sheet margin at top, VF. ... CV \$10.00
- 16 R64d 60c Inland Exchange, uncanceled, centered
to UR, fine. CV \$26.00

Multiples

- 28 R2c 1c Playing Cards, horiz pair, sound, centered to UR,
almost fine. CV \$225.00
- 29 R4c 1c Telegraph, horiz. strip of 4, 2nd stamp from left
with large & unusual variation of a stitch wmk, 1865
HS cancels. CV \$40.00+

- 30 R5//115 Remainder lot of 22 stamps, includes color changlings, dry print, R26 w/double transfer in "FI", R5 w/fingerprint, R109, R135 blocks of 4. Interesting lot. OPEN
- 31 R5a 2¢ Bank Check, horiz. strip of 4, VF with trace of vert. crease on 1, vert. strip of 3, fine, few pin holes from pen cancel. CV \$45.75
- 32 R5a 2¢ Bank Check, block of 4, clean & VF appearance, almost undetectable paper fault on reverse of one. CV \$75.00
- 33 R5c,6c Group of multiples, blk of 14 R6c, blk of 8 R5c, pairs and strips, selected for VF centering and condition. CV \$9.05
- 34 R24a 5¢ Certificate, block of 4, horiz. crease between, VF appearance. CV \$125.00
- 35 R24a 5¢ Certificate, horiz. pair, sound and Fine. CV \$25.00
- 36 R24b 5¢ Express, block of 10 (2x5), F-VF centering, imperf margin touches design at UR, some perf. reinf and paper breaks. Scarce multiple. CV \$240.00



Lot 37

Lot 54

- 37 R32a 10¢ Bill of Lading, vert. pair, VF appearance, 4mm scissor cut at RT between stamps, few tiny thin spots. CV \$125.00
- 38 R34d 10¢ Contract, block of 4, centered to UR, LR stamp is thinned, Fine appearance. CV \$50.00
- 39 R37b 10¢ Power of Atty, vert. pair, XF, bright color. CV \$65.00
- 40 R38c 10¢ Proprietary, block of 4, centered to top, precancelled with 2 vert. pen lines, VG. .. CV \$75.00
- 41 R40a 15¢ Inld. Exchange, horiz strip of 3, lt. vert. crease middle stamp. F-VF appearance. CV \$125.00
- 42 R40a 15¢ Inld. Exchange, vert. pair, clean, Fine. CV \$100.00
- 43 R41c 20¢ Forn. Exchange, horiz. pair, sound, Fine. CV \$90.00
- 44 R43b 25¢ Bond, used block of 4, centered to left, HR, some perf reinf and gum stains. CV \$200.00

- 45 R57c 50¢ Lease, used horiz. pair, centered to LL, early thin paper. CV \$50.00
- 46 R61c 50¢ Passage Ticket, horiz strip of 3 and pair on piece, centered to top. CV \$10.50
- 47 R70c,78c Block of 4 of each, some perf reinf., VG. CV \$85.00
- 48 R78a \$1.50 horiz. pair, 1863 mss cancels, VF except for minute margin thin at extreme LR. CV \$80.00
- 49 R91c \$5 Mortgage, used, horiz. pair, close at bottom, fine. CV \$60.00
- 50 R98a \$20 Conveyance, rejoined vert pair, design cut into on right. CV \$175.00
- 51 R103 Vertical pair, centered to left, used, fine. CV \$100.00

Cancellations

Estimates are based on the cancel type and condition. The stamp condition is not noted unless obviously defective.

- 52 R1a 1¢ Express, American Express Co., "A. E. Co./Mar./1868" CDS. Est. \$25.00
- 53 R1c 1¢ Express, horiz. pair w/2 strikes, "L.D.S. TREAS. DEL. CO., IO(wa)" CDS. Est. \$15.00
- 54 R2c 1¢ Playing Cards, Andrew Daugherty, "A.D./NOV./1863", a rare DOUBLE STRIKE. Est. \$250.00
- 55 R2c 1¢ Playing Cards, Andrew Daugherty, "A.D./NOV./1863", normal strike. Est. \$85.00
- 56 R3c 1¢ Proprietary, John R. Durling matches, "J.R.D./Nov 1866". Est. \$50.00
- 57 R3c 1¢ Proprietary, Howe & Stevens, Dyemakers, Boston, "H & S" (inv't'd), stamp defective. Est. \$15.00
- 58 R3c 1¢ Proprietary, "Ruth & Fleming/Baltimore". Est. \$5.00
- 59 R3c 1¢ Proprietary, "DR. YOUNG & BROS./SYRACUSE/N.Y.". Est. \$7.00
- 60 R3c 1¢ Proprietary, "G.K. & CO./1870.". Est. \$35.00
- 61 R3c 1¢ Proprietary, "H.H. & Co./Sept. 8, '69". Est. \$50.00
- 62 R5c(x4), R6c(x2) Tioga RR mss cancels all Tolman listed, red & blue, clean group. Est. \$20.00
- 63 R13c 2¢ Proprietary, "L. Mc. M. & Co. / 1867", stamp defective. Est. \$15.00
- 64 R22c 4¢ Proprietary, script "C.G.N. & CO.". Est. \$20.00
- 65 R24c 5¢ Certificate, "B.P. Tr(easurer)/JUNE 1st/1870.", probably used on \$100 bonds. Est. \$65.00
- 66 R27c 5¢ Inland Exchange, "L.L. B./County Treasurer/ May 12, 1863" Est. \$75.00
- 67 R42a 20¢ Inld. Exchange, boxed "RR & Co/MAR 20/1863" HS cancel in black, F. CV \$12.00
- 68 R52c 30¢ Inld. Exchange, "PAYMASTER'S OFFICE/ O(ld) C(olony) R.R." CDS. Est. \$7.00
- 69 R54c 50¢ Conveyance, "Merchant's Ins. Co., N.Y.". Est. \$7.00
- 70 R67c \$1 Entry of Goods, "George C. Carson & Co., Philadelphia". Est. \$10.00
- 71 R68c \$1 Foreign Exchange, Pacific Mail S.S. Co. Steamer "CHINA". Est. \$50.00
- 72 R68c \$1 Foreign Exchange, "Central Pacific R.R./ Sacramento/Jan 1/1867" CDS. Est. \$5.00
- 73 R68c \$1 Foreign Exchange, Pacific Mail S.S. Co. Steamer "JAPAN". Est. \$50.00
- 74 R69c \$1 Inland Exchange, "City Treasurer, Boston" blue oval. Est. \$5.00
- 75 R69c \$1 Inland Exchange, "Western Ins. Co., Louisville". Est. \$5.00
- 76 R70c \$1 Lease, "F. BK./KY". Est. \$5.00
- 77 R78a \$1.50 Inland Exchange, black HS "A & W SPRAGUE/MAR 2/1863" cancel, margins clear, VF. CV \$20.00
- 78 R78c \$1.50 Inland Exchange, "E.P.D./JAN/30/1868" black. Est. \$7.00

- 79 R85c \$3 Charter Party, "R.&D.G. Mills, Galveston, Texas"
CDS. Est. \$20.00

Second Issue Revenues

- 80 R106 4c, Fine centering, damaged perfs & thin
at LL. CV \$45.00
81 R113 30c, centered to RT but clear, cut cancel just in at
RT. CV \$50.00
82 R116 60c, centered to top, F-VF, HS cancels, not cut or
embossed. CV \$75.00
83 R117 70c, centered to LL, perfs in at LT, HS
cancel. CV \$25.00

Multiples

- 84 R108 6c Horiz. pair, HS cancels, perfs in at top
and left. CV \$200.00
85 R110 15c block of 6 (3x2), few surface scuffs on top 3
stamps, VG. CV \$205.00
86 R114 40c horiz. pair, VF centering and color, circular cut
cancel, tiny pin hole LT stamp. CV \$90.00
87 R117 70c horiz. strip of 3, fresh color, small faults,
VG-F. CV \$105.00
88 R124 \$2.50 horiz. pair, perfs in at bottom, hint of a vert.
bend on one stamp. CV \$60.00
89 R125 \$3.00 horiz. pair, perfs in at top, sound &
clean. CV \$60.00

Third Issue Revenues

- 90 R178 \$50 Documentary, used horiz. line block of 4, lt HS
cancels, minor stain on UR stamp, fine. .. CV \$25.00

Documentaries

- 91 R193 \$10, not cut, strong HS cancel, 2 small thin spots,
Fine. CV \$125.00

Battleships

- 92 R162/172 Accumulation of 29, no 170's, all w/handstamp
cancels, OPEN

Dated Documentaries

- 93 R384 \$500, cut cancel, fine. CV \$85.00
94 R669 \$1.65, mint, NH, SE at rt., VF. CV \$100.00

Proprietaries

- 95 RB4a Unused block of 4, dist OG, fine centering, crease
across bottom stamps does not effect overall
appearance. CV \$40.00
96 RB6a Used horiz. pair, blue HS cancel, centered
to LT. CV \$70.00
97 RB11d Imperf. between vert. pair, only 2 blind perf

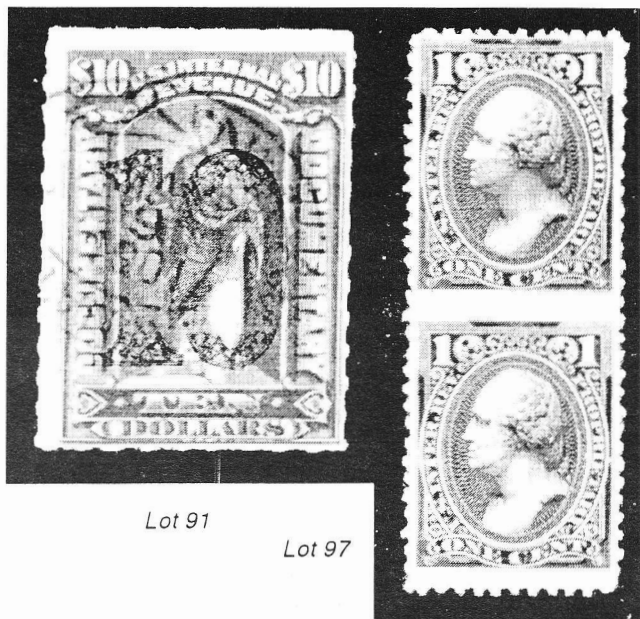


Lot 101

Lot 102



Lot 84



Lot 91

Lot 97

indentations can be seen on the back, close at top,
a few blunt perfs at RT, a VF example of this scarce
variety. CV \$250.00

- 98 RB12b Mint OG block of 12 (3 x 4), HR, centered
to RT. CV \$20.00+
99 RB16b Used, fine. CV \$75.00
100 RB17a Used, fine, some minor toning on perfs. .. CV \$20.00
101 RB19b Used, avg, design in at top. CV \$175.00
102 RB19b 10c used, several small pin holes, centered to UL,
Fine appearance. CV \$250.00

Cancels

- 103 RB21/28 58 Dr. D. Jayne & Son printed cancels, majority
diff., includes varieties, some with usual small faults.
Est \$85/90
104 RB23/28 19 (15 diff), Morley Bros. printed cancels, some with
usual small faults. Est \$35.00
105 RB23/28 .. 25 almost all diff printed medical co. cancels, incl;
Bucklen, Bull, Carter, etc., some with usual minor
faults. Est. \$40/45
106 RB45 Block of 8 (4 x 2), centered low, w/printed cancel,
"OCT./Palmer/1915", in black. At least 5 diff fonts in
year date and 3 in month. Est. \$35.00
107 RB67 Vert. pair, centered to LL, w/red Dr. Peter
Fahrney printed cancel, top stamp up, bottom
stamp down. Est. \$25.00

Future Delivery

- 108 RC10 Mint, NH, VF. CV \$12.50



Lot 119

- 109 RC18 Mint, dist OG, fine. CV \$60.00

Stock Transfer

- 110 RD654/725 Stock issue cover letters (13), total of 36 stamps, 20 diff, most with punch or staples, incl. R724(1), 725(1) both stained & punched, no R672, 674. ... Est. \$20/30
- 111 RD11 1\$ Green, unused, dist or part OG. CV \$45.00
- 112 RD13-16 Missing RD14, unused, part or dist OG. CV \$12.50
- 113 RD14 Mint, fine, block of 4, not priced as block. Est. \$50.00
- 114 RD16a SE @ bottom, part or dist OG, Fine. CV \$20.00
- 115 RD20 Unused, no gum, VF. CV \$100.00
- 116 RD24 VF, light HS cancel. CV \$65.00
- 117 RD30 \$1 unused, part or dist OG, Fine. CV \$20.00
- 118 RD37 Mint, NH, fine. CV \$20.00
- 119 RD185 \$1000 Series 1944, perf initial cancel, Fine. CV \$175.00

Beer Stamps

- 120 Priester no's. 129a, 146aC, 178aA, 199b, 216b, 219b All center cutouts, Fine. Est. \$25/30
- 121 Priester no. 148A Type 107 surcharge, center cutout, Fine. Est \$30/35
- 122 Bottle labels, 11 diff, 7 with tax paid imprints; Cook's, Fort Pitt, Cooper's, Piel's, Barbey's Sunshine, etc. OPEN
- 123 REA3 Square cut, punch cancel, minor faults and toning, Fine. CV \$90.00
- 124 REA4 50¢ + barrel, used, one small punch, lt horiz crease, VF appearance. CV \$18.00
- 125 REA5 Cut to shape, punch cancel, internal faults, Fine. CV \$50.00
- 126 REA37,38,39c Series of 1878, few minor faults, creases, etc., F-VF appearance. CV \$20.00
- 127 REA39b Silk paper, repaired at top with 4mm strip, HS cancel, Fine. CV \$75.00
- 128 REA39c Series 1878, 4 copies, minimal faults, VG-F. CV \$40.00
- 129 REA39d,41d Series 1878, minor internal faults, F-VF. CV \$12.50
- 130 REA39e,41e,41f Series 1878, All VF and sound, last 2 large margin copies. Est. \$30/35
- 131 REA40d 33 1/3¢ 1/3 barrel, unused, centered to LT, horiz. crease through center ending in 20mm tear at RT, repaired. Plate C, position 12. CV \$75.00

- 132 REA41c Series of 1878, silk paper (color not obvious), small repair at RT, internal faults, Fine. CV \$50.00
- 133 REA62,79d 2 copies of each, all F-VF and sound. CV \$30.00
- 134 REA86,100,109,124c,143 All VF and sound, REA86 is unused. CV \$26.50 Est. \$35.00
- 135 REA97 Professionally repaired, almost VF appearance, usual internal tears. Nice example! CV \$50.00
- 136 REA103,112 Center cutouts (only exist as such), VF. CV \$20.00
- 137 REA113,114 Center cutouts (only exist as such), VF. CV \$22.50
- 138 REA130c Center cutout (only exists as such), VF. CV \$35.00
- 139 REA131c,151 Center cutouts, (only exist as such), VF. CV \$30.00
- 140 REA159a,160a,188a,197a All VF examples, usual punches. CV \$28.00

Playing Cards

- 141 RF6 Fine, used. CV \$40.00
- 142 RF6 Fine, centered to RT. CV \$40.00
- 143 RF11 Uncancelled, 2 lt creases, wide margins, fine. CV \$37.50
- 144 RF18 Used, red surcharge, lt crease as usual, fine. CV \$32.50
- 145 RF20/27 Bureau precancels, 31 all diff, F-VF, Nobel. CV \$66.40

Silver Tax

- 146 RG22 \$500, used, NOT CUT, very lt crease, VF. CV \$225.00
- 147 RG80 Series 1941 \$100, used, NOT CUT, nibbed perf & thin at RT, Fine. CV \$275.00

Narcotic Tax

- 148 RJA72c Mint, OG, NH, w/portion of SPECIMEN HS



Lot 135

Index to The American Revenuer

Journal of The American Revenue Association

Volume 47 1994

Subject Index

ARA

American Revenuer, The

- A note about reviews of other periodicals [Collectors' and Exhibitors' Forum] by [Editor]. *October* 232
- [Dates and P.O. on mailing label] [Collectors' and Exhibitors' Forum] by [Editor]. *February* 23, 32
- Deadlines for future issues of The American Revenuer by [Editor]. *July-August* 156
- To the Editor... Polish catalog review—a reply by Terence Hines by Hines, Terence. *November-December* 253
- [To the Editor...] Rebuttal to July-August review of Polish catalog by Martin Erler by Erler, Martin and Editor. *October* 233
- To the editor... [slow Canadian delivery; write about your field] by David Hannay [Collectors' and Exhibitors' Forum] by Hannay, David and Editor. *April* 98
- To the Editor... (U.K. TV licenses) by G.C. Akerman by Akerman, G. C. *July-August* 159–160

Auction

- ARA Auction No. 48 by [Auction Manager]. *January* 6–15

ARA Auction No. 49 by [Auction Manager].

- May* 116–126
- ARA Auction No. 50 by [Auction Manager]. *September* 201–212
- Prices Realized ARA Auction No. 47 by [Auction Manager]. *January* 15
- Prices Realized for ARA Auction No. 48 by [Auction Manager]. *May* 126
- Prices Realized for Sale 49 by [Auction Manager]. *September* 212–213

Chapters

California

- Cal-REV activities end second year [Collectors' and Exhibitors' Forum] by [Editor]. *July-August* 158–159
- CAL-Rev begins third year [Collectors' and Exhibitors' Forum] by [Editor]. *October* 225, 232
- Cal-REV chapter report [Collectors' and Exhibitors' Forum] by [Editor]. *April* 98
- Cal-REV gathered May 21 at COALPEX by [Editor]. *June* 143
- Cal-REV holds meetings December 4 and February 5 [Collectors' and Exhibitors' Forum] by [Editor].

<i>February</i>	33
Cal-REV met May 1 [Collectors' and Exhibitors' Forum] by [Editor]. <i>May</i>	111, 115

Convention

1994 ARA Convention [Collectors' and Exhibitors' Forum] by [Editor]. <i>April</i>	97
1994 ARA Convention [Philadelphia, first notice] [Collectors' and Exhibitors' Forum] by [Editor]. <i>February</i>	32
[1994 Convention report] by Leshner, Ronald E., Sr. <i>October</i>	221, 225
ARA Convention: Revenues to die at Bocconcini by [Editor]. <i>July-August</i>	158
Room reservations for 1994 ARA Convention now available [Collectors' and Exhibitors' Forum] by [Editor]. <i>May</i>	127
The 1994 Philadelphia National Stamp Exhibition Hotel Reservation Form by [PMSE]. <i>June</i>	135

Foreign Sales

Foreign Sales [document packets available] [Collectors' and Exhibitors' Forum] by [Foreign Sales Manager]. <i>April</i>	99
Foreign Sales Notes [documents and packets available] by [Foreign Sales Manager]. <i>November-December</i>	262
Notes [Packets received, final going out of catalogs announcement] by [Foreign Sales Manager]. <i>February</i>	23

Library

ARA library has surplus non-revenue publications for sale [Collectors' and Exhibitors' Forum] by [Editor]. <i>September</i>	172, 200
---	----------

Obituaries

Elmore L. Vanderford: 1913-1944 by Torre, David R. <i>November-December</i>	254-257, 259
---	--------------

President's Letter

[1994 Convention report] by Leshner, Ronald E., Sr. <i>October</i>	221, 225
Are you a collector of the first or second kind? by Leshner, Ronald E., Sr. <i>July-August</i>	149, 154
[Awards at Bad Kissingen and Bangkok] by Leshner, Ronald E., Sr. <i>January</i>	3, 17
[New U.S. Sales Manager; need to boost membership] by Leshner, Ronald E., Sr. <i>June</i>	129, 134
Philatelic Immortality [gifting stamps to museums] by Leshner, Ronald E., Sr. <i>September</i>	171-172
[The Legendary Persian Rug; call for manuscripts for TAR] by Leshner, Ronald E., Sr. <i>March</i>	43
[What are revenues; An Introduction to Revenue Stamps by Castenholz] [Collectors' and Exhibitors' Forum] by Leshner, Ronald E., Sr. <i>May</i>	107, 111
[What are revenues; revenues at March Party and ARIPEX] by Leshner, Ronald E., Sr. <i>April</i>	75, 97
[Year end report to members] by Leshner, Ronald E., Sr. <i>November-December</i>	241, 246

Secretary's Report

1994 ARA Election Ballot by [Secretary]. <i>July-August</i>	163
1994 ARA Election Results by [Secretary]. <i>October</i>	238
Dropped for Non-payment of Dues by [Secretary]. <i>May</i>	129, 132
Members 5089-5093 by [Secretary]. <i>January</i>	16-17
Members 5094-5103 by [Secretary]. <i>March</i>	68-69
Members 5104-5107 by [Secretary]. <i>April</i>	99-101
Members 5108-5109 by [Secretary]. <i>May</i>	128-129
Members 5110-5117 by [Secretary]. <i>June</i>	142-143

Members 5118-5131 by [Secretary]. <i>July-August</i>	162-163
Members 5132-5150 by [Secretary]. <i>September</i>	214-215
Members 5151-5158 by [Secretary]. <i>October</i>	234-235, 238
Members 5159-5167 by [Secretary]. <i>November-December</i>	258-259

U.S. Sales

ARA U.S. sales circuits reactivated by [Editor]. <i>July-August</i>	157
Note from U.S. Sales Circuit Manager [blank books for sale] [Collectors' and Exhibitors' Forum] by [Editor]. <i>September</i>	172

Argentina

Argentina: Impuesto Sanitario (Ley 4039) by Akerman, G. C. <i>May</i>	112-115
---	---------

British Commonwealth

Further corrections, additions and other notes to the British Commonwealth Revenue Catalog by Seidelman, Norman. <i>July-August</i>	152-154
---	---------

Collectors and collecting

Elmore L. Vanderford: 1913-1944 by Torre, David R. <i>November-December</i>	254-257, 259
Exposing fiscal philately to the non-philatelic public [Collectors' and Exhibitors' Forum] by [Editor]. <i>February</i>	32
Philatelic Immortality [gifting stamps to museums] by Leshner, Ronald E., Sr. <i>September</i>	171-172
To the Editor...Canadian VAT on stamps by R. F. Riely by Riley, Richard F. <i>November-December</i>	253
To the Editor...London visit... by R. F. Riley by Riley, Richard F. <i>November-December</i>	252
USPCS honors Barbara Mueller and Michael Mahler [Collectors' and Exhibitors' Forum] by [Editor]. <i>May</i>	115, 127

Japan

New Japanese revenue design released by Hines, Terence and Akihiro Asano. <i>February</i>	37
---	----

New Zealand

New Zealand social welfare stamps by Zirinsky, Steven. <i>February</i>	28-31
--	-------

Poland

Additional Polish issues reported by Neumann, E. W. <i>January</i>	4
--	---

Printing

Foiling the forger: compound plate printing by Greenland, Maureen. <i>November-December</i>	242-246
---	---------

Reviews

A note about reviews of other periodicals [Collectors' and Exhibitors' Forum] by [Editor]. <i>October</i>	232
---	-----

Arbeitsgemeinschaft Fiskalmarken

First quarter 1994 by [Editor]. <i>July-August</i>	160
--	-----

Atalaya

Summer 1994 by [Editor]. <i>July-August</i>	160
---	-----

Books

An Introduction To Revenue Stamps by Bill J. Castenholz by Trettin, Kenneth. <i>July-August</i> ..	155
An Introduction To Revenue Stamps by Bill J. Castenholz by Herst, Herman, Jr.	

<i>July-August</i>	155-156
Catalogue de Timbres Administratifs Publics de Suisse (fiscaux et analogues): Confédération, Cantons, Communes by Denis Gainon by Trettin, Kenneth. <i>February</i>	34
Catalogue of the Adhesive Revenue Stamps of Poland by John Norton and Tadeusz Gryzewski revised by Martin Erler by Hines, Terence. <i>July-August</i> ..	151
Catalogue of the Adhesive Revenues of Germany: XIV Social Insurance Stamps / LVA Provinces by Martin Erler by Trettin, Kenneth. <i>November-December</i>	251-252
Creating a Good Impression: Three hundred years of The Stamp Office and stamp duties by H. Dagnall by Trettin, Kenneth. <i>November-December</i>	251
Guatemalan Telegraph Stamps and Stationery by James C. Andrews by Trettin, Kenneth. <i>February</i>	34
The Dagnall Pamphlets [a series of pamphlets by Harry Dagnall] by Riley, Richard F. <i>November-December</i>	247, 250-251
The Revenue Stamps of El Salvador by Joe Ross by Trettin, Kenneth. <i>July-August</i>	151, 155
To the Editor... Polish catalog review—a reply by Terence Hines by Hines, Terence and Editor. <i>November-December</i>	253
To the Editor... Polish catalog review—another view by Ittel, William. <i>November-December</i>	253
[To the Editor...] Rebuttal to July-August review of Polish catalog by Martin Erler by Erler, Martin and Editor. <i>October</i>	233
War Savings Stamps of the World: a checklist and guide by John Smeniuk [Collectors' and Exhibitors' Forum] by [Editor]. <i>January</i>	17

Check Collector, The

April-June and July-September 1994 by [Editor]. <i>November-December</i>	253-254
August and November 1993 by [Editor]. <i>January</i> ..	17
February 1994 by [Editor]. <i>June</i>	143

Duck Tracks

1st Quarter 1994 by [Editor]. <i>June</i>	141, 143
Third Quarter 1993 by [Editor]. <i>January</i>	4

Luren

February 1994 by [Editor]. <i>February</i>	33
--	----

Penny Post, The

April and July 1994 by [Editor]. <i>July-August</i>	160
January 1994 by [Editor]. <i>February</i>	23
October 1993 by [Editor]. <i>January</i>	17
October 1994 by [Editor]. <i>October</i>	233

Revenue Journal of Great Britain, The

December 1993 by [Editor]. <i>February</i>	32
June 1994 by [Editor]. <i>July-August</i>	157-158
March 1994 by [Editor]. <i>June</i>	141

State Revenue Newsletter

Jan-Feb and Mar-Apr 1994 by [Editor]. <i>October</i> ...	232
September-October 1993 by [Editor]. <i>February</i>	33

United Kingdom

Foiling the forger: compound plate printing by Greenland, Maureen. <i>November-December</i>	242-246
Tercentenary Exhibition of Stamp Duties and The Stamp Office [Collectors' and Exhibitors' Forum] by [Editor]. <i>April</i>	98-99
To the Editor...(U.K. TV licenses) by G.C. Akerman by Akerman, G. C. <i>July-August</i>	159-160

United States

Beers

United States Beer Stamps: Concordance of Priester and Scott Catalogue numbers by Jackson, Eric. <i>June</i>	136-141
--	---------

California

The Honey Lake waterfowl stamps by Torre, David R. <i>March</i>	44-67
---	-------

First Issue

Raiders of the lost part: First Issue bisects reunited after more than a century apart by Morrissey, Michael J. <i>October</i>	226-227
--	---------

Hunting permit

Federal Junior Duck Stamp [Collectors' and Exhibitors' Forum] by [Editor]. <i>April</i>	97
---	----

Illinois

The Illinois Daily Usage Stamps by Torre, David R. <i>April</i>	76-96
---	-------

Private die proprietary

Affixing of Jayne private die stamps by druggists before October 1, 1863 by Ferry, Andrew P. <i>February</i>	24-28
Discovery of Bazin foreign entry on the New York Soule wrapper (RS226a) by Ferry, Andrew P. <i>October</i>	228-232
E. L. Soule & Co. wrappers by Riley, Richard F. <i>June</i>	130-133
The Bureau of Engraving and Printing printed the Byam, Carlton horizontally imperforate match stamp on watermarked paper (RO49di) by Ferry, Andrew P. <i>July-August</i>	150-151

Revenue stamped paper

Opinion: Sorry, Virginia, there are no yellow imprints: Why?... Because I said so! by Castenholz, Bill. <i>June</i>	133-134
Pay to the order of... 15: Joseph Carpenter's Restrictive Clauses on Sight Drafts by Czech, Ben. <i>October</i>	222-225
Pay to the order of... 16: Passing the buck: Butler and Carpenter's instructions to printers regarding restrictive clauses on receipts by Czech, Ben. <i>November-December</i>	248-250

Special tax stamps

Retail Liquor Dealer STS with change of address endorsement for one day by Krupnikoff, Gerald I. <i>February</i>	35
--	----

Taxpays

A gigantic revenue stamp: The collector's certificate of tax-payment of distilled spirits for shipment in tank cars by Troutman, Scott. <i>May</i>	108-109
Additional Notes: Form 1595: Collector's certificate of tax-payment of distilled spirits for shipment in tank cars by Leshner, Ronald E., Sr. <i>May</i> ...	110-111

Tin-foil tobacco

Tin-foil tobacco wrapper new listings by Hicks, Alan. <i>January</i>	5
--	---

Waterfowl

1994 Specialized Catalog of U.S. Non-pictorial Waterfowl Stamps by Torre, David R. <i>September</i>	173-200
---	---------

Author Index

- Akerman, G. C.**
Argentina: Impuesto Sanitario (Ley 4039) 112-115
To the Editor...(U.K. TV licenses) by G.C. Akerman 159-160
- Castenholz, Bill**
Opinion: Sorry, Virginia, there are no yellow imprints:
Why?...Because I said so! 133-134
- Czech, Ben**
Pay to the order of...15: Joseph Carpenter's Restrictive
Clauses on Sight Drafts 222-225
Pay to the order of...16: Passing the buck: Butler and
Carpenter's instructions to printers regarding restrictive
clauses on receipts 248-250
- Erlar, Martin and Editor**
[To the Editor...] Rebuttal to July-August review of Polish
catalog by Martin Erlar 233
- Ferry, Andrew P.**
Affixing of Jayne private die stamps by druggists before
October 1, 1863 24-28
Discovery of Bazin foreign entry on the New York Soule
wrapper (RS226a) 228-232
The Bureau of Engraving and Printing printed the Byam,
Carlton horizontally imperforate match stamp on
watermarked paper (RO49di) 150-151
- Greenland, Maureen**
Foiling the forger: compound plate printing 242-246
- Hannay, David and Editor**
To the editor...[slow Canadian delivery; write about your
field] by David Hannay [Collectors' and Exhibitors'
Forum] 98
- Herst, Herman, Jr.**
An Introduction To Revenue Stamps by Bill J.
Castenholz 155-156
- Hicks, Alan**
Tin-foil tobacco wrapper new listings 5
- Hines, Terence**
Catalogue of the Adhesive Revenue Stamps of Poland by
John Norton and Tadeusz Gryzewski revised by Martin
Erlar 151
To the Editor...Polish catalog review—a reply by Terence
Hines 253
- Hines, Terence and Akihiro Asano**
New Japanese revenue design released 37
- Hines, Terence and Editor**
To the Editor...Polish catalog review—a reply by Terence
Hines 253
- Ittel, William**
To the Editor...Polish catalog review—another view 253
- Jackson, Eric**
United States Beer Stamps: Concordance of Priester and
Scott Catalogue numbers 136-141
- Krupnikoff, Gerald I.**
Retail Liquor Dealer STS with change of address endorse-
ment for one day 35
- Leshner, Ronald E., Sr.**
[1994 Convention report] 221, 225
Additional Notes: Form 1595: Collector's certificate
of tax-payment of distilled spirits for shipment
in tank cars 110-111
Are you a collector of the first or second kind? 149, 154
[Awards at Bad Kissingen and Bangkok] 3, 17
[New U.S. Sales Manager; need to boost member-
ship] 129, 134
Philatelic Immortality [gifting stamps to museums] 171-172
[The Legendary Persian Rug; call for manuscripts
for TAR] 43
[What are revenues; An Introduction to Revenue Stamps by
Castenholz] [Collectors' and Exhibitors' Forum] 107, 111
[What are revenues; revenues at March Party and ARIPEX]
75, 97
[Year end report to members] 241, 246
- Morrissey, Michael J.**
Raiders of the lost part: First Issue bisects reunited after
more than a century apart 226-227
- Neumann, E. W.**
Additional Polish issues reported 4
- [PMSE]**
The 1994 Philadelphia National Stamp Exhibition Hotel
Reservation Form 135
- Riley, Richard F.**
E. L. Soule & Co. wrappers 130-133
The Dagnall Pamphlets [a series of pamphlets by Harry
Dagnall] 247, 250-251
To the Editor...Canadian VAT on stamps by R. F. Riely . 253
To the Editor...London visit... by R. F. Riley 252
- Seidelman, Norman**
Further corrections, additions and other notes to the British
Commonwealth Revenue Catalog 152-154
- Torre, David R.**
1994 Specialized Catalog of U.S. Non-pictorial Waterfowl
Stamps 173-200
Elmore L. Vanderford: 1913-1944 254-257, 259
The Honey Lake waterfowl stamps 44-67
The Illinois Daily Usage Stamps 76-96
- Trettin, Kenneth**
An Introduction To Revenue Stamps by Bill J. Castenholz
155
Catalogue de Timbres Administratifs Publics de Suisse
(fiscaux et analogues): Confédération, Cantons, Com-
munes by Denis Gainon 34
Catalogue of the Adhesive Revenues of Germany:
XIV Social Insurance Stamps / LVA Provinces by
Martin Erlar 251-252
Creating a Good Impression: Three hundred years of The
Stamp Office and stamp duties by H. Dagnall 251
Guatemalan Telegraph Stamps and Stationery by James C.
Andrews 34
The Revenue Stamps of El Salvador by Joe Ross 151, 155
- Troutman, Scott**
A gigantic revenue stamp: The collector's certificate of tax-
payment of distilled spirits for shipment in tank cars
108-109
- Zirinsky, Steven**
New Zealand social welfare stamps 28-31

in black, VF. Est. \$100.00

Embossed Revenue Stamped Paper

- 149 RM72 On 7" x 6" handwritten note dated 1809, crease effects stamp. CV \$90.00
- 150 RM87 Fine strike on 8" x 6+" handwritten note for £60. CV \$20.00
- 151 RM111 On a 7+" x 4" handwritten note for £10-8s-4p. CV \$20.00
- 152 RM153 On a 4" x 7" 1798 handwritten note, sharp impression with lt. crease. CV \$20.00
- 153 RM240 On an 8" x 6+" handwritten note, inverted, light crease. CV \$15.00
- 154 RM260b Fine strike on 7+" x 6" handwritten note. CV \$15.00

Revenue Stamped Paper

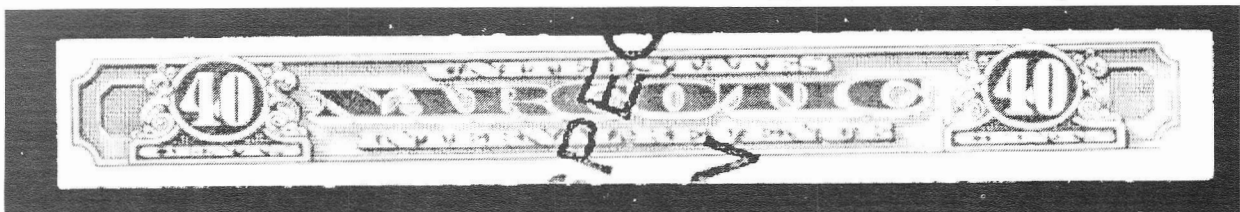
Catalog values are from Castenholz unless otherwise noted.

- 155 RN-A1a Receipt; printed on both sides, William Topping & Co. Scott CV \$30.00
- 156 RN-B1 Check; National Broadway Bank, New York (Wells, Bontecou & Co.), cut cancel, not listed. . Est. \$10.00
- 157 RN-B1 Check; Pennsylvania Company Operating the Cleveland & Pittsburgh Rail Road, train vignette in red, embossed cancel just touches stamp, lt. crease, VF appearance. CV \$18.00
- 158 RN-B1 Check; 5 used w/ punch/cut cancels, 1 unused on Fireman's Insurance Co. CV \$15.00
- 159 RN-B1a Receipt; printed on both sides, William Topping & Co. Scott CV \$20.00
- 160 RN-B5 Check; National Bank of New York, C. C. Parks, stamp at rt, not effected by cut cancel. Scott CV \$25.00
- 161 RN-B6 Check; unused, at rt on portion of Eighth National Bank check. Field CV \$40.00 as partial. . Est. \$35.00
- 162 RN-B20 On a receipt converted for use as a check, First



Lot 146

Lot 147



Lot 148

- 163 RN-C1 Check; German American Bank, New York (Fudickar & Grahagan), unused, VF. CV \$8.00
- 164 RN-C1 Check; Bank of Lexington, Lexington, Va., (Chas. A. Davidson), cut cancel, not listed. Est. \$12.00
- 165 RN-C1,21 Check; RN-C1 (3) one on Bank of New York w/ GOLD ovpt; RN-C21 on Merchants' Nat. Bank, cut cancels. CV \$23.00
- 166 RN-C2 Draft; Bank of New York, Lanman & Kemp, purple vignette, cut. Scott CV \$12.00
- 167 RN-C2 Check; Geneva National Bank, Geneva, N.Y., cut cancel, not listed. Est. \$10.00
- 168 RN-C13 Draft; Woolworth Ainsworth & Co., cut cancel. Scott CV \$15.00
- 169 RN-D1 Check; D.B. Immel & Co., Eureka, Nev. 1876, not cut, minor toning. CV \$15.00
- 170 RN-D1 Check; Indianapolis, Bloomington & Western Railway Co., Urbana, Ills., 1872, not cut, crease. CV \$20.00
- 171 RN-D1 Check; Manufacturers & Merchants Bank, New York, sailing ship vignette, unused. CV \$8.00
- 172 RN-D7 Check; Lawrence Manufacturing Co. dividend check, VF. Scott CV \$10.00
- 173 RN-E7 Check; First National Bank of Towanda, Pa., cut cancel, small hole. Scott CV \$17.50
- 174 RN-F1 Check; 2, 1 not cut, 1 w/small hole. CV \$10.00
- 175 RN-F7 Check; unused, Continental National Bank of New York, VF. Scott CV \$10.00
- 176 RN-G1 Check; First Nat. Bank of Provincetown, Provincetown, Mass., punch cancel not effecting stamp. CV \$7.00
- 177 RN-G1 Check; Banking House of John Geis & Co. (Preston, Kean & Co.), Salina, Kansas, black vignette of city, cut cancel, fresh and attractive, not listed. Est \$25/35
- 178 RN-G1 Check; First Nat. Bank of Wellsborough, Pa., female justice vignette, cut cancel, creases. CV \$8.00
- 179 RN-G1 Check; 8 diff common, 1 unused. Est. \$5.00
- 180 RN-G1,X7 Lot of 25 checks, RN-G1(12), RN-X7(13), nothing special. CV \$18.75 Est. \$5.00
- 181 RN-H3 Check; 2 w/cut cancels. CV \$10.00
- 182 RN-J4 Check; unused, Philadelphia National Bank, VF. Scott CV \$15.00
- 183 RN-J11 Check; Tradesmens National Bank, Philadelphia, Pa., litho in red, bldg. vignette, cut cancel, minor toning. CV \$15.00
- 184 RN-K5 Check; Bank of Lexington, Va., J.D. Davidson, usual cut cancel, lt creases. Scott CV \$110.00
- 185 RN-L3 Draft; North Pennsylvania Railroad Co., cut cancel not effecting stamp. Scott CV \$10.00
- 186 RN-L3 Check; Uncas Nat. Bank, Norwich, Conn. (Champion Bissell), punch cancel not effecting stamp. CV \$15.00
- 187 RN-L10 Check; First Nat. Bank, Cooperstown, NY, Leatherstocking vignette at LT, cut cancel just touches stanp, fresh and clean. CV \$8.00
- 188 RN-N3 Check; Chapin Banking and Trust Co., Springfield, Mass., cut cancel. Scott CV \$15.00

- 189 RN-N3 Check; Lawrence Manufacturing Co. dividend check, National Webster Bank, embossed cancel. Scott CV \$15.00
- 190 RN-T4 Stock certificate; Panama Rail Road Co. Scott CV \$60.00
- 191 RN-U2 Stock certificate; Philadelphia & Reading Rail Road Co., unused. Scott CV \$45.00
- 192 RN-W2 Flint & Pere Marquette RR Co., \$1000 land grant bond, nice RR vignette, folded thru center. Scott CV \$65.00
- 193 RN-W2 Red? shade, used on a Plymouth, Kankakee, and Pacific RR \$1000 gold bond. Bond is 11" x 17" folded in center, beautiful railroad scene vignettes, horiz. crease through bottom of stamp, overall VF appearance. Est. \$100.00
- 194 RN-X4 Draft; Exchange National Bank, Osborne, Kansas, punch cancel. Field CV \$12.00
- 195 RN-X6,7 .. Check; RN-X6(2), 1 unused, RN-X7(4), 4 RN-D1's thrown in for good measure. CV \$10.50
- 196 RN-X7 Check; Mariposa Commercial and Mining Company, Mt. Bullion, Cal., punch cancel, not listed. Est. \$15/20
- 197 RN-X7 Check; Bank of Central California, San Francisco, woman & fruit vignette, punch cancel. CV \$12.00
- 198 RN-X7 Check; Union Safe Deposit Vaults, Boston, Mass., logo at RT, cut cancel. CV \$7.00
- 199 RN-X7 Check; North & Stone, Bankers, Evanston, Wyoming, green, 1898, cut cancel, not listed. Est. \$15.00
- 200 RN-X7d Check; Union Mutual Life Insurance Co. (Portland Nat. Bank), Portland, Me, lt. green lighthouse vignette background, stamp is vertical, not cut, not listed. Est. \$85.00

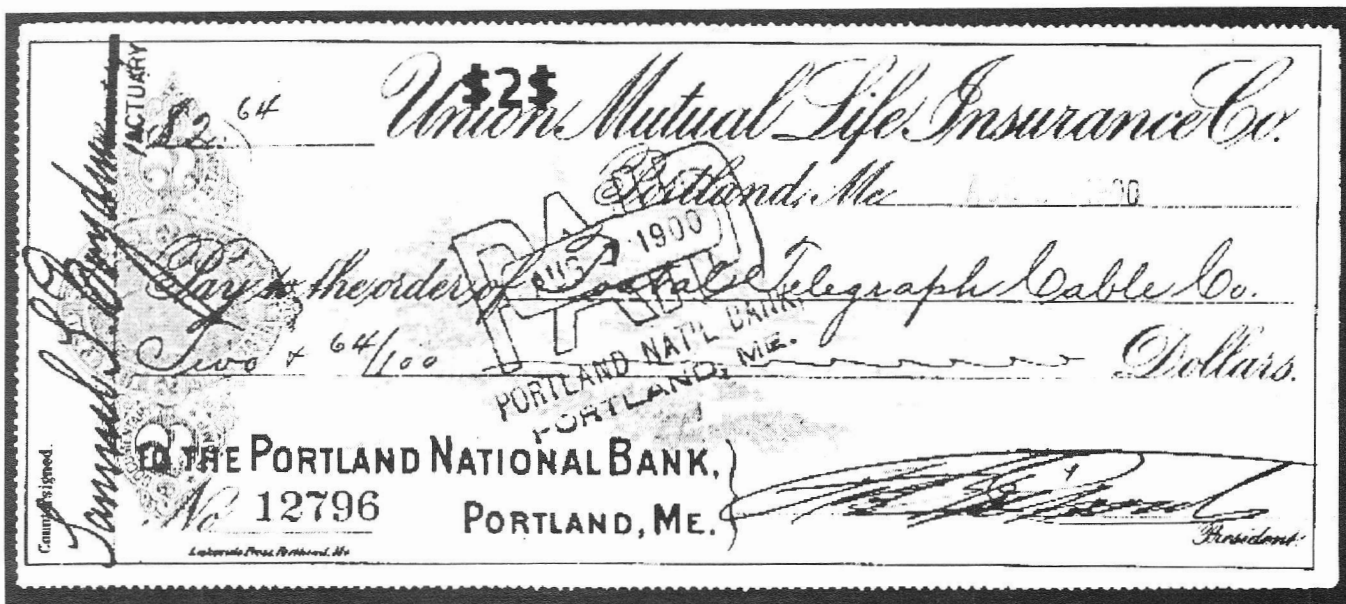
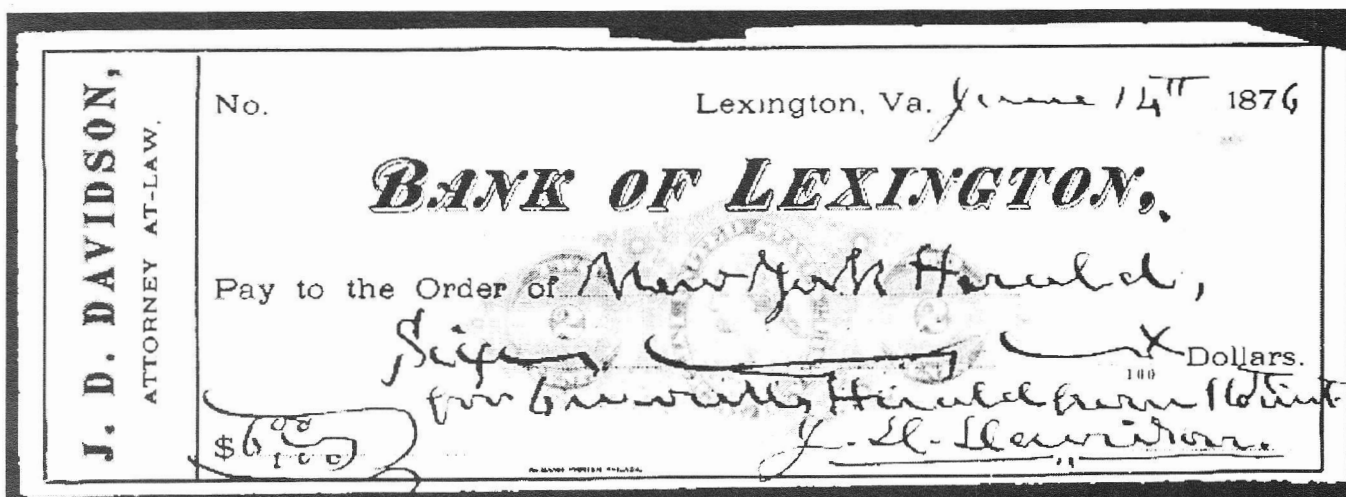
Private Die Proprietary

- 201 Medicine facsimile, Barclay & Co., pictures Barry's Alchemist, black on salmon, 48 x 15 mm, ABNCo, VF. Est. \$7.00

USIR Tax Pairs

The following stamps are all remainders unless noted. All are punched, VF and include all coupons and the stub. Quantities issued and

Lots 184 and 200



remainder are from *Hine Special Tax Stamp Listing, 1976. Cataloged by Springer when possible. Estimates are based on dealer's lists and auction realizations.*

Brewer's Permit

202 Brewer's Permit, First Series (1872), black, violet silk paper, UNUSED, NOT PUNCHED. ... CV \$10.00

Distilled Spirits

203 Distilled Spirits For Exportation, First Series (1872), black, violet silk paper.

204 Stock On Hand, Issue of 1868, black, white wove paper.

205 1868 Issue, 20 Gall's, black, white wove paper.

206 1868 Issue, 30 Gall's, black, white wove paper.

207 1868 Issue, 40 Gall's, black, white wove paper.

208 1868 Issue, 40 Gall's, black, white silk paper, wmk "IR", NOT PUNCHED.

209 1868 Issue, 50 Gall's, black, white wove paper.

210 1868 Issue, 50 Gall's, black, white wove paper.

211 1868 Issue, 50 Gall's, black, white silk paper, wmk "IR".

212 1868 Issue, 60 Gall's, black, white wove paper.

213 1868 Issue, 60 Gall's, black, white silk paper, wmk "IR".

214 1868 Issue, 70 Gall's, black, white wove paper, appears used yet punched?

215 First Series (1872), 40 Gall's, black, violet silk paper.

216 1871 Issue, 40 Gall's, orange and black, white silk paper.

217 1871 Issue, 50 Gall's, orange and black, white silk paper.

218 1871 Issue, 60 Gall's, orange and black, white silk paper.

219 1871 Issue, 70 Gall's, orange and black, white silk paper.

220 1871 Issue, 80 Gallons, orange and black, white silk paper.

221 First Series (1872), 20 Gallons, orange and black, white silk paper.

222 First Series (1872), 30 Gallons, orange and black, white silk paper.

223 First Series (1872), 30 Gallons, orange and black, violet silk paper.

224 First Series (1872), 40 Gall's, orange and black, violet silk paper.

225 First Series (1872), 60 Gall's, orange and black, violet silk paper.

226 First Series (1872), 40 Gall's, green and black, violet silk paper.

227 First Series (1872), 50 Gall's, green and black, violet silk paper.

228 First Series (1872), 60 Gall's, green and black, violet silk paper.

229 First Series (1872), 60 Gall's, green and black, green silk paper.

230 First Series (1872), 80 Gallons, green and black, green silk paper.

231 Series of 1875, 40 Gallons, green and black, green silk paper.

232 Series of 1878, 20 Gallons, green and black, green wove paper, wmk "USIR", USED, NOT PUNCHED. Est. \$20.00

233 Series of 1878, 20 Gallons, green and black, green wove paper, wmk "USIR".

234 Series of 1878, 30 Gallons, green and black, green wove paper, wmk "USIR".

235 Series of 1878, 40 Gallons, green and black, green silk paper.

236 Series of 1878, 40 Gallons, green and black, green wove paper, wmk "USIR".

237 Series of 1878, 50 Gallons, black and green, green wove paper, wmk "USIR".

238 Series of 1878, 60 Gallons, black and green, green wove paper, wmk "USIR".

239 Series of 1878, 80 Gallons, green and black, green wove paper, wmk "USIR".

240 Series of 1878, 90 Gallons, green and black, green wove paper, wmk "USIR".

241 Series of 1878, 10 Gallons, green and black, green wove paper, wmk "USIR".

242 First Series (1872), 10 Gall's, orange and black, white silk paper. SCARCE

Distillery Warehouse

243 1868 Issue, black, white wove paper. CV \$7.00

244 1871 Issue, 25¢ orange and black, white silk paper. CV \$6.00

245 First Series (1872), (25¢) orange and black, violet silk paper. CV \$5.00

246 First Series (1872), (10¢) green and black, violet silk paper.

License

247 1873 \$20 One Still, issued 82, remainders 135. CV \$10.00

248 1873 \$50 Peddler 1st Class, issued 53, remainders 837. CV \$7.00

249 1873-85 Retail Dealer in Malt Liquors, complete set of 14 for D & S remainders, includes 1873 both with and without penalty warning. CV \$35.85

250 1875 \$50 Manufacturer of Stills, issued 36, remainders 494. CV \$6.50

251 1877 Dealer in Manufactured Tobacco, USED, NOT A REMAINDER, creases, small tears. Est. \$10.00

252 1878 \$500 Retail Dealer in Leaf Tobacco, 9 issued, 331 remainders. CV \$45.00

253 1884 \$20 One Worm, issued 73, remainders 327. CV \$10.00

Rectified Spirits

254 1868 Issue, black, white wove paper.

255 1868 Issue, black, white silk paper, wmk. "IR".

256 1871 Issue, 25¢ orange and black, white silk paper.

257 First Series (1872), (25¢) orange and black, violet silk paper.

258 First Series (1872), (10¢) green and black, violet silk paper.

Special Bonded Warehouse

259 Series of 1877, green and black, green silk paper.

260 Series of 1878, green and black, blue wove paper, wmk "USIR".

261 Series of 1877, green and black, green silk paper.

Wholesale Liquor Dealer

262 1868 Issue, black, white wove paper, punched remainder with brush stroke cancel.

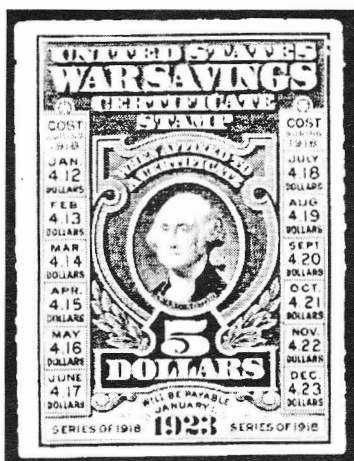
263 1871 Issue, orange and black, blue control no's, white silk paper.

264 First Series (1872), orange and black, blue control no's, violet silk paper.

265 "20th Century" Liquor & Wine USIR tax strip stamps, 16 red & 3 green, 1 pint, 4/5 qt, etc. OPEN

War Savings Stamps

266 WS2 \$5 Washington, unused, no gum, minor margin thins, age spots on back nor effecting front, Fine. CV \$65.00



Essays

- 267 123B Turner revenue essay, Washington head on India, masked impression, red, fresh & VF. Est. \$75/100
- 268 123B Turner revenue essay, Washington head, black, fresh & VF: Est. \$75/100
- 269 124c Turner revenue essay, Washington head, black on india, cut down to 47mm x 60mm, hinge thin and 5mm tear at top, light crease across bottom edge not effecting design.CV \$60.00 Est. \$30.00

Revenues on documents

- 270 R5,15,135 Checks, R5 w/HS, R15(11) w/mss, R15(4) w/HS, R135 (2) w/HS. Est. \$10.00
- 271 44 Bank checks, most from Market Nat Bank NY w/ R6c, worth looking! Est. \$15/20
- 272 R6c(x2), R164 On 3 diff illustrated checks; 2nd Nat. Bank, Oswego, NY; First Nat. Bank. Cooperstown, NY (2 diff). OPEN
- 273 R13b Check; Hagerstown Bank, 1863, stamp is just Fine, not tied or cancelled. CV \$100.00 OPEN
- 274 R13b Check; hand drafted, Hagerstown Bank, 1863, perfs trimmed on RT, not tied or cancelled. CV \$100.00 OPEN
- 275 R15 Used on 4 receipts, Lorillard's Steamship Line, 1869 mss dates, Ex-Joyce. Est. \$30/40
- 276 R15 Check; Quincy Mining Co., stamp tied with HS cancel; R135 on check included. OPEN
- 277 R33 Proxy; 1870, stamp w/mss cancel not tied but date matches. Est. \$5.00
- 278 R41c Used on March 6, 1869 note for \$105.00. Note has engraved illustration in green of maid milking. Est. \$25.00
- 279 R81d,R24c Used on 1870 mortgage, R81d is VF. Est. \$25.00
- 280 R111,112 April 11, 1872 60 day note w/R111, attached to June 13 protest for non-payment of note. Est. \$20.00
- 281 R152 Checks; 10 common, each w/R152. Est. \$5.00
- 282 R152 Check; Veazie Nat. Bank, Bangor, Me., stamp tied with fancy star cancel. Est. \$5.00
- 283 R163 Western Union Telegraph forms (3), 1900, HS cancels. Est. \$5.00
- 284 R164 Checks; 16 common, some w/HS cancels, most mss or punched. Est. \$5.00
- Postage used as revenue
- 285 93 Black Jack (grilled) used on a handwritten rent receipt, Chicago, Dec. 31, 1868. Stamp has mss

- cancel, poor centering. Est. \$50.00
- 286 267 Bank check, Stockbridge, Mich., mss I.R. 7/2/98 cancel initialed by same hand as signer of July 5, 1898 check. Accepted as paid by bank. . Est. \$20.00
- 287 279B Bank check, Ann Arbor, Mich., 9/28/98, stamp has mss "IR", added pencil note "don't go", R164 added and cancelled by bank. Est. \$30.00

Foreign Revenues

Austria

- 288 Austria; 16 documents with revenue imprints (3) or stamps, 1851-1911. Est. \$30.00
- 289 Lombardy Venetia; 1854-66, engraved & litho, 28 diff, Forbin listed. Est. \$10.00
- 290 Austria-Hungary 83 Stempel Marke revenues, 1850-1899, we note Forbin no's 4//328 plus others. Most appear to be diff. A worthwhile lot for the specialist. Est. \$10/20

Australia

- 291 Australia—Tasmania; 1900 Revenue ovpt on 1880 1/ red, B&H #24, perf 12, 2 distinct shades. Est. \$5.00

Bulgaria

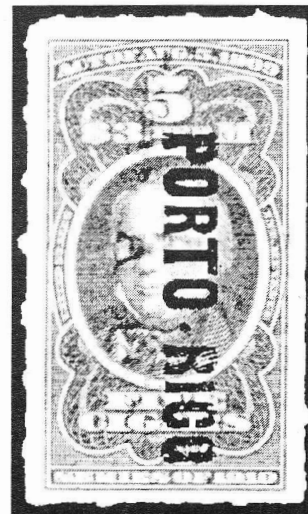
- 292 Bulgaria; 7 documents, each w/diff revenue stamps, 1920's-1940's, scarce. Est. \$15.00

Burma

- 293 Burma; Insurance & Special Adhesive (1940's-50's), tiger design, 9 diff. B&H CV £10.50 Est. \$7.00
- 294 Burma; Insurance, 5 diff, 15 P/ K10, B&H no's 20-24. CV £9.50 Est. \$6.00



Lot 296



Lot 323

Canada

- 295 FB30 30c Bill Stamp, used, HS cancel, just fine. CV \$30.00
- 296 FB34 1.00 Bill Stamp, mss cancel, in at bottom, small hinge thin, crease LL corner. CV \$100.00
- 297 BCL57 \$5.00 Law Stamp used on 1979-80 document, VF. CV \$30.00 Est. \$8.00

Caribbean

- 298 Cuba; 29 diff, 1870's to early 1900's, M & U, Jones CV \$30.00. Est. \$15.00
- 299 Dominican Republic; 1881 5P, 1882 5P, both VF, unused OG, Forbin 2, 4. Est. \$8.00
- 300 Haiti; 1879/1950's, 14 diff., M & U. Est. \$5.00

Jamaica					
301	Judicial Issue; 1898 complete set of 5, 3d-5/, B&H #4-8. CV £23.50	Est. \$10.00	327	TC306	sound, VF. Est \$12/15
302	Judicial Issues; 1908, 3 & 6d, 1, 2 & 5/, used, B&H #9-12, 14. CV £33	Est. \$15.00			Cigar tax; 50 Class C, Series of 1917, ovpt in red "PORTO RICO", torn in half and repaired, F. Est. \$30.00
303	Judicial Issues; 1913 & 1923, KG V 6d-5/, 8 diff (1923 w/punch cancels). CV £28.00	Est. \$10.00	Ceylon		
304	Judicial Issues; 1898-1969, 6d-5/, 20 diff (5 w/ punch cancels). CV £66.00	Est. \$20.00	328		Ceylon; 1958; 500 & 1000 R (punch cancels); 1972; 20, 50 & 100 R, B&H 25-29 (5 diff), CV £23.50 Est. \$15.00
Puerto Rico			China		
305	Tobacco taxpaid; Prepared Smoking and Fine-Cut Chewing Tobacco strip, 4 oz, red on green, black "DOCE CENTAVOS", VF.	Est \$50.00	329		Peking; 1 cent National Wine and Tax Bureau, Bendig Type H, marble boat. Est \$8.00
306	1941 Cigarette tax, \$4 PER M, Ten Cigarettes surcharged in red 3 lines, reading horiz "20/17/ CENTS", VF.	Est. \$30/40	330		Postal Savings Stamps; 1943 Dr. Sun (3), President Lin (4), Old Coin (6), 13 diff, 30¢ to \$20. Est. \$5.00
307	1902 Excise Tax; roul. 7, 7 diff vals to the \$5.00, used, no punch cancels, F-VF.	Est. \$45/50	331		1922 Famine Relief; 1¢ to \$1.00, 5 diff, used. Est. \$5.00
308	I.R. liquor strips; violet (x2) and green, 4/5 cuarto, + gal & 4/5 cuarto, all diff, F-VF.	Est. \$45/50	332		Taiwan; 1946-1967, 20 diff, values to \$12.00. Est. \$8.00
309	"REGISTRO DE ESCLAVOS ISLA DE PUERTO RICO", lot of 3 similar 1871 docs, 8 x 6 inches, part printed slave registration documents, each w/mss name of owner, description of slave, etc. Blue DO handstamp ties 1 Peseta cedula revenue stamp to each, lt toning, Fine.	Est \$150-\$200	333		Great Wall; accumulation of 200+ 1¢ and 2¢, many w/red cancels, several with ovpt's. Nice specialist lot. Est \$20.00
310	I.R. Liquor strips (vinos); 3 diff, rouletted, green, unused, VF.	Est \$50.00	334		Money Order; \$10,000 on \$100 brown, Fuerst #C8. Est \$10.00
311	I.R. Liquor strips (vinos); 3 diff, imperf, green, unused, VF.		335	R85	10 Consular Service; unused w/talon, F-VF. Est. \$8.00
312	I.R. Liquor strips (spirits); 4 diff, yellow, rouletted, unused, VF.	Est. \$60.00	336	RT2,3	Cigarette tax, \$1 and \$2, mint. Est. \$6.00
313	I.R. Liquor strips (wine); 5 diff, green, rouletted, unused, VF.	Est. \$75.00	China (PRC)		
314	I.R. Liquor strips (alcohol & spirits); 4 diff, violet (x3) and rose, unused, F-VF.	Est. \$65.00	337		21 Diff, mostly flag and globe and machinery designs, contains ovpt error which catalogs \$10.00. Est. \$8.00
315	Recibos Y Cuentas, 1880-1893, 5 diff, M & U.	Est. \$5.00	338		Commodity Tax; 5 diff, cigarettes, fountain pen, etc., used. Est. \$7.00
316	1898-99 Testaments, 15c-20 Pesos, Forbin # 1-12, MNH, VF.	Est. \$12.00	Egypt		
317	RE17//31 1934 Rectified Spirits; 12 dif, used, AVG-F.	CV \$25.10	339		Consular Service; 1962 £1 & £6, Feltus # 468, 469. CV \$11.00 Est. \$8.00
318	RE33//50 1942-57 Rectified Spirits; 14 diff used, F-VF.	CV \$36.00	340		Consular Service; 1978 L1 and L3, Feltus #482, 483. CV \$7.00 Est. \$5.00
319	RE42 Rectified Spirits; 36¢ dull yellow, used, few creases, nice margins, VF appearance.	CV \$65.00	341		Accumulation of 73 diff., most F-VF, mint and used, good variety. Est. \$20.00
320	TA77 Cigarette tax; Series of 1901, ovpt in red reading down "PORTO RICO", tiny tear in LL, nice centering, F-VF.	Est. \$25.00	342		26 documents, mostly diff types with 5 RSP's and 87 revenue stamps (damaged not counted, about 29 diff), several not listed. Feltus CV \$95.00 Est. \$60.00
321	TA87 15 Class A cigarettes, Series of 1910, ovpt "PORTO RICO".	Est \$15.00	Germany		
322	TB71 Cigarette tax; 10 Class B, Series of 1932, ovpt in red reading down "PORT RICO", used, VF.	Est. \$25/30	343		Germany-Baden; 1914 5pf/50 marks, 13 diff with talon, Earler # 6/21. 1991 CV \$10.20 Est. \$10.00
323	TC171 Cigar tax; 5 Class A, ovpt in black reading down "PORTO RICO", usual crease, VF. Scarce Provisional!	Est. \$100/125	344		Germany-Prussia; 28 diff, most pre-1900. Earler CV \$6.00+ Est. \$6.00
324	TC172 Cigar tax; 10 Cigars, Series of 1910, black ovpt reading up "PORTO RICO", torn in half and repaired, VF centering.	Est. \$30/35	Great Britain		
325	TC205 Cigar tax; 10 Cigars, Series of 1910, Ovp't "CLASS A/ACT OF 1917" reading up and "PORTO RICO" in black reading up, repaired, fine and scarce.	Est. \$75/100	345		Great Britain; Civil Service, 1881-89 Issues, 1/ to £1 (2), 7 diff, Barefoot # 24/36. CV £4.40 Est. \$5.00
326	TC293 Cigar tax; 10 Cigars, Series of 1917, ovpt in black reading down "PORTO RICO",		346		Great Britain; lot of 13, we note receipt, draft, inland revs to 6p, patent, etc. Should be worth \$5.00.
			347		Bill of Lading, 1888, American Line, 3 diff, each with 6 pence embossed revenue, one damaged. Est. \$5.00
			Guam		
			348		Guam; Hunting & Fishing stamps 1977-87, 10 diff, used, F-VF. Est. \$75.00
			Iceland		
			349		Iceland; 1918-1930, 7 diff., 40a/100 Kr, used, F-VF, B&H # 5-10, 12. 1988 CV £30.00 Est. \$20.00
			India and States		
			<i>B & H or K & M catalog numbers and values as noted.</i>		
			350		Customs; 1957, 2, 5 and 10R, B&H # 6-8. CV £7.50 Est. \$5.00
			351		Share Transfer; 1926-1953, 11 diff. values to 10R's (2). B&H CV £26.50 Est. \$10.00



Lot 406

- 352 Bilaspur State; Court Fee stamp, 5 rupee blue, punched, not listed. OPEN
- 353 Mudhal State; 1-1/4 anna revenue, mss cancel, unlisted, v-scarce. OPEN
- 354 Bilaspur State; Court Fee and revenues, 10 diff, not listed. OPEN
- 355 Bonai; K&M type 5, 7 diff, punched. OPEN
- 356 Chamba; K&M type 10, 4a, 8a (unlisted), K&M #110, 5 rupees. OPEN
- 357 Rajgarh; surcharged issue type 20, 7 diff. OPEN
- 358 Revenue Stamped paper lot, 21 doc's, copy papers, etc., vals to 40 Rupees, QV to 1953, AVG cond. Est. \$10.00
- 359 Kathiawar India Court Fee stamp, 4 annas, w/ovpt "Current only in Kathiawar", used, punched, OPEN
- 360 Kathiawar India Court Fee stamp, 8 annas, w/ovpt "Current only in Kathiawar", used, punched, OPEN
- 361 Mayurbhanj State Non judicial stamp, 8 annas red, used, punched, OPEN
- 362 Seraikela State India Court Fee stamp, 12 annas, w/ovpt in black, used, OPEN
- 363 Seraikela State India Court Fee stamp, 4 annas, w/ovpt in black, used, OPEN
- 364 Aundh Court Fee, type 5, KM #'s 65, 66 & 67. CV \$525.00 OPEN
- 365 Bharatpur State Court Fee stamp, 10 annas Error "TIN". OPEN
- 366 Bundh State, type 2, 1 anna, K&M #21. CV \$50.00 OPEN
- 367 Bhor State; Receipt stamp, K&M # 1510, 14 anna, Inverted frame error, normal state also. CV \$1500 OPEN
- 368 Mansa State; Court Fee, 10 diff, not punched, K&M types 10, 13. OPEN
- 369 Rupal State; Court Fee, 2a, 8a, 1R, 2R, K&M type 5, not punched. OPEN
- 370 Jaspur State; Court Fee, 8a K&M on small doc., 8a K&M #65. OPEN
- 371 Vala State; Court Fee, 14 diff, some not listed. OPEN
- 372 Umata State; Court Fee, 4 diff, K&M Type 5,6. OPEN
- 373 Phaltdn(?); 1 Anna revenue on doc, K&M #101. OPEN
- 374 Piploda; Court Fee, 8 anna on 4 anna, K&M #74a. OPEN
- 375 Tonk State; revenue stamped paper, 8 diff., K&M # 351/701. K&M CV \$105.00 Est. \$5.00
- 376 Daphlapur State; Court Fee, 5 rupees, type 5, K&M #60, punched, v-scarce. OPEN
- 377 Khandara State; Court Fee, 4a, type 7, K&M #73, punched. OPEN
- 378 Loharu State; 1 anna revenues, K&M #'s 201,251, mss cancels. OPEN
- Italy**
- 379 Italy; 1870's to 1900's, 110+ diff., nice lot. Est. \$7.00
- 380 Italy; 9 documents, 1931-1941, bills, invoices, some

- illustrated, w/69 revenues (20 diff). Est. \$20.00
- 381 Italy, AMG Issues; 50 diff to 100 Lira. Est. \$20.00
- Japan**
- 382 Japan "Tourist Sheet" 18 revenue stamps mounted on sheet for sale to unwary tourists. Only good stamp is Furuya #29. A good conversation piece! Should be worth \$5.00
- 383 Japan; 44 diff, used. Est. \$7.00
- 384 Japan Furuya #146, Tobacco tax stamp, 4s 8r, brown on white, imperf, unused. Very Scarce and not priced unused. Est. \$25.00
- Kenya**
- 385 Kenya; Graduated Personal Tax, 9/-50/-, 5 diff., unused, VF, B&H # 3, 6, 12, 13, 16. CV £14.00 Est. \$10.00
- Korea**
- 386 Korea 13 diff pre-1905 revenues, vals to 10 won, most with defects. OPEN
- 387 Korea; 9 diff incl 1 Japan telegraph used in Korea, M & U, F-VF. Est. \$5.00
- Latvia**
- 388 Court Fees, 1919, 50K & 1R, B&H #1 & 2, used, F-VF. CV £40.00 Est. \$15.00
- 389 Court Fees, 1919, 25 & 50R, B&H # 5,6, used, F-VF. CV £40.00 Est. \$16.00
- 390 Court Fees, 1919, 100 & 500 R's, B&H # 8 & 9, used, F-VF. CV £50.00 Est. \$20.00
- 391 Bezugsbugilein Apgades Gramatina booklets (2), each with a single 1920's 10s or 1940's 20RFL revenue, multiple handstamps, worn. Est. \$12.00
- New Zealand**
- 392 New Zealand; 1882 Stamp Duty, 10, 25, 30/-, £3.10, £4 & £10, 6 diff., used, F-VF. CV £33.00 Est. \$15.00
- 393 New Zealand; 1882 Stamp Duty, £20 & £50 vals, B&H #218, 226. CV £25.00 Est. \$15.00
- Nyassa**
- 394 Nyassa; 1904 Issue, 10 diff., 20R/ 500R, unused, VF. Est. \$15.00
- Pakistan**
- 395 Pakistan; 1947-1961, Revenues (3) & Special Adhesive (5), 8 diff. B&H CV £11.00 Est. \$6.00
- 396 Pakistan; 1947 Special Adhesive, pair 2 R's on piece w/ Hong Kong consulate cancel, also 1R and 5R each with Peking cancel. Est. \$10.00
- Palestine**
- 397 Palestine; Court Fees, 1920 Issue, 7 diff., 5/500 mills, 1987 Wallerstein PCM 3/13. CV \$48.50 Est. \$15.00
- 398 Palestine; 5 documents with 8 1920 court fee revenues (7 diff), 5/500 Mills. B&H CV £38.50 Est. \$20.00
- Persia**
- 399 Persia; 30 diff., most unused, many 1896 issues. Est. \$30.00
- 400 Persia; 1909 Passports, 1, 3 & 5K, Forbin # 9-11 plus 2 unlisted? Est. \$10.00
- 401 Persia; Treasury Issues, 1900-1909+, 5 diff, Forbin #1/13 plus 2 unlisted. Est. \$8.00
- Philippines**
- Catalog numbers and values are from Fiscal Stamps of the Philipines by Lehmann & Lueck*
- 402 1898 Sello, 3 Pesos, MNH. Est. \$8.00
- 403 W585//593b.. 1917-27 I.R. Issues; 17 diff values, used, perfs in on few, F-VF. CV \$37.40
- 404 W602-610 1927-29 I.R. Issue; perf 10x11, used, F. CV \$8.05
- 405 W614//627 1930-34 I.R. Issues; Perf. 10, 13 diff. values, used, F-VF. CV \$38.05
- 406 W683L 1945 Documentary Issue; left half with control no. doubled, each no. diff., UL corner w/small piece

- missing, scarce. CV \$80.00
- 407 W738 1917-28 Documentary; 10 peso violet brown, perf.
11, MNH, VF. CV \$70.00
- 408 W746-752 . Documentary; 1940-41 issues, 7 diff values, mint
dist OG, F-VF. CV \$12.50
- 409 W756 1944 Documentary; new design in Tagalog, blk of 4,
MNH, VF. CV \$20.00

Poland

- 410 Poland; 18 diff, mostly used. Est. \$8.00
- 411 Poland; 5 1930's documents with court fee and court
delivery fee revenues (7 diff). Est. \$10.00

Romania

- 412 Romania; Aviatiei 1 & 2 L, B&H # 7,8. CV £17.50.. Est. \$8.00
- 413 Romania; 17 diff, M & U. Est. \$5.00

Russia

- 414 Russia; 62 diff, strong in municipals, used, F-VF. Est. \$20.00
- 415 Russia; 1962 Professional (trade union) dues,
40 5k/40k stamps, 4 diff, complete small booklet,
used. Est. \$5.00

Saudi Arabia

- 416 Saudi Arabia; 1991 shipping doc w/Saudi Arabia 3R and
Egypt 11LE revenues, numerous handstamps. .. Est.
\$5.00

Serbia

- 417 Serbia; Banat, 1944 German Occupation, 3, 5, 10 & 20 Din,
MNH, Spajic # 5-8. Est. \$5.00

South America

- 418 Chile; 1930 10 cents (2) ovpt't in red Salitre/Chileno
Multiplica/Las/Cosechas & bar, Chilean
Nitrate for better crops, Crane & Riley # GC 45,47.
CV \$16.00+ Est. \$10.00
- 419 Columbia; 37 Revenues, 7 Telegraphs, all diff., M & U, most
Forbin listed. Est. \$12.00

Costa Rica

Ross catalog numbers and values unless noted.

- 420 Forbin 13,16-22 1883 5 cent / 25P, 8 diff. Est. \$5.00
- 421 1904 Issue, 14 diff to 100 Pesos, many Peso values, 1994
Ross CV \$22.00. Est. \$12.00
- 422 Documentaries, 1940's-50's, Cde C and T.S.de C. ovpt's,
12 diff to 1 colon, 1994 Ross CV \$9.00+.. Est. \$5.00
- 423 Municipals, 1898, typographed, 25, 50 and 100 Pesos,
unused, Ross # 31-33, CV \$14.50+. Est. \$8.00
- 424 Municipals; 1917-1918, typographed, 5/50 Pesos values, 7
diff, 1994 Ross CV \$10.00. Est. \$5.00
- 425 Guatemala; 1993 25C/4Q, 6 diff., 1994, 10C/5Q, 6 diff., all
VF unused with talon. Est. \$7.00
- 426 Mexico; Impuesto Sobre La Renta, 1933 Issue, 1, 5, 10 &
100 Pesos, w/o talon, used, F-VF, IS # 59-61, 63,
1979 Stevens CV \$7.65. Est. \$5.00
- 427 Peru; Consulars, 1920's-30's, 15 diff to 20S, MNH, F-VF.
Est. \$15.00
- 428 Venezuela; 42 diff, several 20 B vals, M & U. Est. \$10.00
- 429 Venezuela; 1903 State Issue Instruccion, 6 diff, all unused
w/gum, some w/slight toning, Guyana 50c, 1, 2+ &
5B, Marino 10B, Maturin 10B, SCARCE. Forbin CV
12Fr Est. \$20.00

Spain

Jones catalog values unless noted.

- 430 10 documents with revenue imprint stamps,
1861-1987. Est. \$12.00
- 431 Timbres de Controle de la Societe du Timbre, 1875
Issue, 13 diff. mint, Forbin # 27/44; 1878 Issue,
5 diff. Est. \$5.00
- 432 Derecho Judicial, 10 diff, for use on Cuba, P.R., P.I. and
F.P., 1856-64 to 10r, used, F-VF. Jones
CV \$62.00+ Est. \$28.00

- 433 Derecho Judiciais, 1870, 10 cent/2.5E, 4 diff, used, F-VF.
Jones CV \$34.00 Est. \$18
- 434 Derecho Judicial, 1871, 5 diff, used, F-VF. Jones
CV \$27.50 Est. \$14.00
- 435 Derecho Judicial, 1872, 25c, 4 diff, used, F-VF. Jones CV
\$36.50 Est. \$18.00
- 436 Derecho Judicial, 1876, 3 diff, 1P, 25c/6P, 25c, used, F-VF.
Jones CV \$21.00 Est. \$9.00
- 437 Derecho Judicial, 1877, 3 diff, 1P 25c/, 62P, 50C, used,
about F. Jones CV \$25.00 Est. \$10.00
- 438 Derecho Judicial, 1878 (3) & 1879 (3), both to 6P 25c, 6 diff,
used, about F. Jones CV \$16.00 Est. \$8.00

Switzerland

- 439 1918-33 Effets de Change, 15 diff, 5c/30Fr, used, F-VF. CV
27.00SF Est. \$10.00
- 440 Vaud 1886 Droit Reels, 10c/30F, 9 diff, MNH. Est. \$5.00

Thailand

- 441 Thailand; 1950's, 9 diff to 5 Bat. Est. \$5.00

Yugoslavia

- 442 Yugoslavia; 19 documents with 75 stamps (24 diff), 1925-
1979, several with municipal revenues. .. Est. \$30.00

Miscellaneous

- 443 200+ Foreign revenues mounted in 2 approval books. None
cataloged or priced. We note everthing from Canada
to Viet-Nam and places in between! Condition varies
from damaged junk to VF. Should be worth \$10.00
to an adventurous person!
- 444 300+ The consignor didn't catalog these and I didn't count
them or catalog them. I note early France to 10
Francs, Cuba, Puerto Rico Sellos issues, Costa
Rica, Mexico, 1894 Guatemala, a few Swiss Bern
Canton, Columbia, Suriname, China, Japan, etc. A
real potpourri in F-VF condition, mint & used. This is
a much higher value lot than the previous and
should be worth \$50.00. There could be a single
stamp worth that much for all I know. (Large lots
such as this and the previous are not returnable.)

Foreign Telegraph Stamps

Hiscock's catalog numbers and values.

- 445 Burma; 1946 1 Anna/10 Rupees, 6 diff, MNH, VF, Hiscock's
states rare, #1, 2, 4-7, not priced. Est. \$15.00
- 446 Burma; 1954, 1p/1K, 5 diff., F-VF, MNH, Hiscock's states
rare, #8, 10, 12, 13, 15, not priced. Est. \$12.00
- 447 Burma; Official Stamps Ovp't, 6p/10K's, 1953, 5 diff, F-VF,
MNH, Hiscock # 18, 19, 21, 24, rare, not priced. Est.
\$10.00
- 448 Burma; Official Stamps Ovp't, 1954, 1P/1K, 6 diff,
F-VF, MNH, Hiscock # 25-29, 31, rare, not
priced. Est. \$15.00
- 449 Chile; 1883-1902, 14 diff., most unused. Hiscock
CV £7.50 Est. \$5.00
- 450 El Salvador; 1882, 1R, used, about F, Hiscock #1.
CV £8.00 Est. \$5.00
- 451 Germany; North Germany Confed. 5 & 10 GR; German
Empire 2+, 4, 5, 10 GR, 25 & 50 pf, 1 M, used, F-
VF, 9 diff. CV £14.00+ Est. \$10.00
- 452 Guatemala; 1898-1938, 6 diff, M & U. CV £7.00+.. Est. \$5.00
- 453 Nicaragua; 1890's-1956, 44 diff, M & U, most
F-VF. Est. \$20.00
- 454 Orange Free State; 1886 Een Schilling, used, F-VF, Hiscock
#9, 10 (violet & black ovpt's). CV £10.00 .. Est. \$7.00
- 455 Philippines; 1885-1898, 39 diff, most F-VF and unused.
Hiscock CV £60.00+ Est. \$40.00
- 456 Venezuela; 1896, 25c-1 B, 4 diff, Hiscock # 1-4, used, F-VF.

- CV £8.00 Est. \$6.00
 457 Nicaragua; 1890's, 42 mostly diff., M & U, F-VF. . Est. \$10.00

Stock Certificates

- 458 Consolidated Educational Publishing, 2 1969 certificates, 100 shares each, with handstamps indicating tax exempt status, no revenue stamps. Est. \$5.00

State Revenues

Hubbard catalog numbers unless noted.

Arizona

- 459 B17-19,21 Arizona 1942-44 Malt Liquor issues, MNH, VF. Est. \$6.00
 460 LX1-7 Arizona 1933 Luxury Tax, 8 diff, used except LX7, F-VF. Est. \$20.00
 461 LX8-10 Arizona 1933 Luxury Tax, used, except LX9 mint w/ creases and tiny tear, others VF. Est. \$30.00
 462 LX12-36 Arizona 1934 Luxury Tax, 24 diff, used, F-VF. Est. \$35/40

Florida

- 463 Florida; Documentary revenues, 10¢, 30¢, each stamp on Stock Certificate of Vinoy Hotel, St. Petersburg, 1937, 1942. Est. \$5.00

Literature

United States

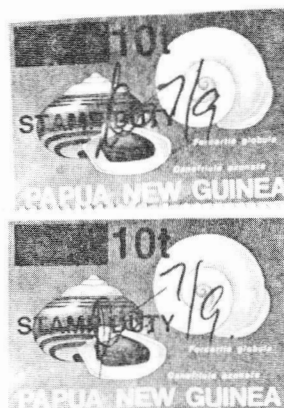
- 464 Adenow, Julius, *A Complete Catalog of Revenue Stamps of the United States*. New York. Scott Stamp and Coin Co. [c.1890]. Modern cloth, pp 74. Est. \$50.00
 465 Bartlett, J. Delano and Prevost, John W., *United States Private Tobacco Proprietary Stamps*. Springfield, Mass. 1909, CC. The first catalog on the subject. A fine copy.
 466 Boston Philatelic Society, *An Historical Reference List of the Revenue Stamps of the United States...* compiled by Toppan, Deats and Holland. Boston, Mass. 1899. The original Boston revenue book. This copy is uncut, in the original wrappers. Est. \$50.00
 467 Boston Philatelic Society, *An Historical Reference List of the Revenue Stamps of the United States...* compiled by Toppan, Deats and Holland. Boston, Mass. 1899. Modern cloth binding, excellent condition. Est. \$100.00
 468 Graphic Company. *Reference List of the Private Proprietary Stamps of the Tobacco Manufacturers of the United States, printed by the Graphic Company on paper* [1880]. pp 4. OPEN
 469 Hines, Terrence, *Internal Revenue Special Tax Stamps . 1873-1977*, [n.p.] The American Revenue Association, 1977. Est. \$15.00
 470 Joyce, Morton Dean, *The Case of Dr. Kilmer* [n.p.] 1954, pp 28, CC. Est. \$25.00
 471 *The Morton Dean Joyce Collection of United States*

Revenue Stamps, Kelleher Auction, June 4-6, 1991. Original spiral binding.

- 472 Nast, Charles A., *The Revenue and Proprietary Stamps of the United States. The New and Complete Catalog...Embracing All Documentary and Proprietary Stamps Issued From 1862-1902*. Brooklyn, George J. Carter, 1902. An obscure but not unimportant catalog. pp 20, CC.
 473 Piller, Stanley M., *The New York Postmaster's Provisional*. 1991. pp 127+8, cloth. As new, still in shrink wrap. Retail \$67.50
 474 "Replating of 50c Conveyance Civil War Revenue Stamp" by Rorer, profusely illustrated, soft bound, as new. EST \$15.00
 475 Sargent, Roger W., *Revenue Stamps of the United States 1862-1899. "The New Boston Book"*. Springfield, Mass. Tatham Stamp and Coin Co., 1942. Cloth, pp 137, original binding worn at spine. Est. \$10.00
 476 Scarlett, Oscar, *A Complete Cyclopedia of All the United States Revenue Stamps*, Philadelphia. Scarlett, 1883. Modern cloth, pp 96. To my knowledge, this work was never completed and this Part I is all that was printed. Est. \$50.00
 477 Scott Stamp and Coin Co., *The Revenue Stamp Collection of H.E. Deats, Esq.*, Auction held May 22-23, 1900. Wrappers.
 478 Shaw, Robert B., *History of the Comstock Patent Medicine Business and Dr. Morse's Indian Root Pills*, Washington, D.C. Smithsonian Institution Press, 1972, CC, pp 48.
 479 Springer, Sherwood, *Springer's Handbook of North American Cinderella Stamps Including Tax Paid Revenues*. 1963-1980, card covers, fresh and clean. The 2nd through 9th editions. Est. \$100.00
 480 Sterling, E.B., *Standard Descriptive and Price Catalog of Revenue Stamps of the United States*, Tenton 1888. Modern cloth, pp 168. Est. \$25.00
 481 Sterling, E.B., *Descriptive Reference List of the Private Proprietary Stamps of the Tobacco Manufacturers of the United States. Printed on tinfoil by the J.J. Crooke Co.*, October, 1882. A facsimile copy of this catalog.
 482 Vanderhoof, E. R., *A Checklist (Priced) of the Beer Stamps of the United States of America*. Reprinted from the *American Philatelist*, June 1934. Card cover (minor damage), pp 15. Est. \$10.00
 483 *The Vanderhoof Memorial Book*, January, 1920, no. 547 of 600, fine. Est. \$25.00

Papua New Guinea new discovery

Steven Zirinsky has noted a new discovery from Papua New Guinea. The regular issue postage stamp has been overprinted "10t / STAMP DUTY" with the original denomination blocked out. The two stamps illustrated on piece were used September 7, 1994.



484 Wilkens, Ernest C., *United States Customs Stamps*. pp 81-97. An off-print from the 1970 Congress Book.

Foreign

485 Fulcher, L.W., *Catalog of the Revenue Stamps of Spain and Colonies, Including the American Occupation and Revolutionary Issues*. London: Walter Morley, 1902. pp 98, ix. Original cloth. Est. \$30.00

486 Hartley, Lionel. *Catalog of the Revenue Stamps of Mexico*. New York: Arthur Fendler, 1944. pp 44. In 3-ring

looseleaf notebook.

487 Hartley, Lionel. *Catalog of the Revenue Stamps of Mexico*. New York: Arthur Fendler, 1944. pp 44.

488 Mekeel, *Mexico Revenues*. St. Louis, Mo. C.H. Mekeel Stamp and Publishing Company [1897]. An imperfect copy of this small pamphlet comprising pages 15-34 of this work.

489 Mendoza, Francisco J. *Medoza's Catalog and Checklist of Mexican Revenue Stamps*. English edition. 1906. Los Angeles, Times Mirror P&B [1906]. pp 67.

Prices Realized for ARA Auction No. 50, 11/28/94

Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized
1 U	47 10.00	93 5.00	139 6.00	185 55.00	231 ... 14.00	277 U	323 ... 12.00	369 5.00	415 6.00
2 U	48 13.00	94 U	140 ... 15.00	186 22.00	232 5.00	278 ... 17.00	324 ... 13.00	370 U	416 ... 20.00
3 125.00	49 18.00	95 U	141 7.00	187 10.00	233 ... 11.00	279 ... 26.00	325 8.00	371 ... 22.00	417 U
4 55.00	50 16.00	96 30.00	142 ... 23.00	188 22.00	234 U	280 6.00	326 ... 17.00	372 ... 30.00	418 4.00
5 U	51 ... 100.00	97 12.00	143 ... 20.00	189 ... 18.00	235 ... 13.00	281 U	327 ... 22.00	373 ... 20.00	419 ... 10.00
6 U	52 15.00	98 23.00	144 6.00	190 ... 14.00	236 5.00	282 5.00	328 ... 16.00	374 U	420 8.00
7 U	53 21.00	99 U	145 ... 10.00	191 ... 15.00	237 ... 17.00	283 6.00	329 ... 14.00	375 ... 15.00	421 ... 15.00
8 16.00	54 U	100 ... 16.00	146 ... 16.00	192 ... 11.00	238 8.00	284 U	330 ... 15.00	376 ... 21.00	422 ... 10.00
9 6.00	55 U	101 U	147 ... 15.00	193 ... 10.00	239 6.00	285 U	331 ... 15.00	377 ... 54.00	423 ... 10.00
10 17.00	56 U	102 7.00	148 U	194 U	240 7.00	286 U	332 ... 15.00	378 ... 10.00	424 8.00
11 26.00	57 U	103 U	149 ... 17.00	195 ... 12.00	241 8.00	287 3.00	333 ... 10.00	379 8.00	425 6.00
12 8.00	58 U	104 ... 15.00	150 U	196 8.00	242 8.00	288 9.00	334 ... 15.00	380 5.00	426 U
13 8.00	59 U	105 ... 23.00	151 U	197 ... 18.00	243 ... 14.00	289 8.00	335 ... 30.00	381 5.00	427 U
14 80.00	60 40.00	106 ... 16.00	152 ... 10.00	198 22.00	244 5.00	290 7.00	336 ... 22.00	382 ... 13.00	428 U
15 10.00	61 80.00	107 ... 15.00	153 U	199 U	245 8.00	291 8.00	337 5.00	383 ... 165.00	429 U
16 U	62 50.00	108 U	154 ... 10.00	200 ... 16.00	246 8.00	292 6.00	338 5.00	384 U	430 6.00
17 40.00	63 19.00	109 ... 12.00	155 U	201 ... 12.00	247 ... 12.00	293 7.00	339 ... 10.00	385 ... 32.00	431 4.00
18 U	64 U	110 9.00	156 6.00	202 ... 19.00	248 U	294 5.00	340 7.00	386 5.00	432 7.00
19 U	65 U	111 ... 65.00	157 ... 11.00	203 8.00	249 U	295 7.00	341 7.00	387 U	433 U
20 U	66 18.00	112 U	158 U	204 U	250 U	296 ... 12.00	342 7.00	388 U	434 6.00
21 U	67 U	113 U	159 ... 20.00	205 U	251 U	297 7.00	343 ... 11.00	389 ... 15.00	435 U
22 U	68 7.00	114 U	160 8.00	206 6.00	252 ... 35.00	298 ... 16.00	344 ... 17.00	390 U	436 U
23 12.00	69 U	115 U	161 ... 30.00	207 6.00	253 ... 12.00	299 8.00	345 5.00	391 6.00	437 U
24 40.00	70 12.00	116 U	162 ... 16.00	208 ... 10.00	254 7.00	300 6.00	346 U	392 U	438 U
25 U	71 16.00	117 U	163 ... 26.00	209 5.00	255 7.00	301 ... 10.00	347 U	393 5.00	439 ... 15.00
26 62.00	72 10.00	118 ... 20.00	164 ... 70.00	210 6.00	256 ... 40.00	302 ... 10.00	348 U	394 ... 12.00	440 U
27 45.00	73 22.00	119 ... 19.00	165 ... 15.00	211 6.00	257 U	303 5.00	349 U	395 ... 10.00	441 5.00
28 14.00	74 5.00	120 ... 15.00	166 U	212 5.00	258 ... 16.00	304 6.00	350 5.00	396 5.00	442 ... 10.00
29 U	75 7.00	121 ... 20.00	167 ... 18.00	213 ... 12.00	259 ... 34.00	305 9.00	351 U	397 U	443 ... 19.00
30 55.00	76 13.00	122 U	168 ... 19.00	214 ... 44.00	260 ... 38.00	306 5.00	352 U	398 U	444 5.00
31 U	77 25.00	123 U	169 8.00	215 U	261 U	307 ... 40.00	353 U	399 U	445 ... 20.00
32 U	78 U	124 ... 60.00	170 ... 16.00	216 ... 70.00	262 ... 12.00	308 ... 24.00	354 6.00	400 U	446 5.00
33 16.00	79 U	125 U	171 ... 10.00	217 7.00	263 U	309 ... 29.00	355 ... 23.00	401 5.00	447 ... 15.00
34 40.00	80 26.00	126 ... 55.00	172 ... 10.00	218 7.00	264 U	310 ... 15.00	356 7.00	402 U	448 ... 25.00
35 45.00	81 5.00	127 ... 11.00	173 ... 12.00	219 ... 25.00	265 ... 18.00	311 5.00	357 ... 12.00	403 U	449 8.00
36 U	82 18.00	128 U	174 ... 12.00	220 ... 25.00	266 ... 37.00	312 U	358 8.00	404 U	450 6.00
37 35.00	83 19.00	129 ... 10.00	175 ... 13.00	221 ... 22.00	267 ... 70.00	313 U	359 U	405 U	451 ... 15.00
38 35.00	84 9.00	130 4.00	176 ... 50.00	222 U	268 U	314 8.00	360 7.00	406 7.00	452 ... 15.00
39 11.00	85 11.00	131 U	177 ... 56.00	223 U	269 6.00	315 5.00	361 5.00	407 U	453 5.00
40 ... 100.00	86 U	132 ... 22.00	178 ... 24.00	224 ... 22.00	270 9.00	316 6.00	362 8.00	408 5.00	454 U
41 50.00	87 U	133 ... 75.00	179 ... 40.00	225 ... 36.00	271 ... 20.00	317 5.00	363 9.00	409 U	455 U
42 U	88 12.00	134 6.00	180 ... 16.00	226 U	272 6.00	318 5.00	364 9.00	410 ... 40.00	456 2.00
43 21.00	89 22.00	135 ... 12.00	181 ... 30.00	227 ... 62.00	273 9.00	319 ... 11.00	365 8.00	411 U	457 ... 11.00
44 35.00	90 U	136 U	182 ... 45.00	228 U	274 6.00	320 ... 22.00	366 ... 28.00	412 U	458 5.00
45 U	91 U	137 ... 18.00	183 U	229 ... 40.00	275 ... 10.00	321 ... 16.00	367 ... 11.00	413 U	459 7.00
46 22.00	92 U	138 U	184 U	230 6.00	276 ... 40.00	322 ... 18.00	368 6.00	414 U	

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.

Greg Alexander 5173, 1732 Juniper Ave, Coos Bay, OR 97420, by Hugh J W Daugherty. US-Special Tax Stamps, US-Financial Documents, US-Taxpays.

Malcolm L Brown 5169, 2120 University Park Dr, Sacramento, CA 95825, by Jerome Lurie. Collector/dealer. Worldwide.

Matt B Ellis 5168, 1492 Marilyn Dr, Ogden, UT 84403, by Eric Jackson, Canada-Playing Cards, Canada-Taxpays, US-Playing Cards, US-Tobacco Sales, US-Narcotics, US-Cigarette, US-Cigar, US-Tobacco, US-Snuff.

John B. Flannery 5170, 1258 Wildflower Dr, Webster, NY 14580, by Richard Friedberg. United States.

Larry Peterson 5171, Box 879, Cool, CA 95614,

by Secretary. US-State: California, US-State: Nevada.

David L Prentice 5172, 14104 W Kostner, New Berlin, WI 53151, by Duane F Zinkel. Austro-Hungarian Empire, Bosnia, Montenegro.

Highest membership number assigned on this report is 5173.

New Members

Numbers 5151-5158

Applications for Reinstatement

Daniel L Gorton 4373, Box 14, Concord, NH 03302, by Richard Friedberg. Collector/dealer. Canada, United States, Russia.

Ken Sultana 4785, 43-31 189th St, Flushing, NY 11358, by APS. Worldwide, Cinderellas, Local Posts, Seals.

Peter S Wisner 3696, Box 412, Thiells, NY 10984, by Eric Jackson. United States.

Reinstated from 1994 Non-Payment of Dues List

4996 John R. Becker, III

Board of Directors:

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

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: Brian Bleckwenn and Ernest Wilkens

Central Representatives: Kenneth Trettin and Martin Richardson

Western Representatives: Scott Troutman and Richard Riley

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.)

3358 Dr Peter Gaspar

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.

Barber, William A 1140, 804 Sugar Maple Lane, Chesapeake, VA 23320

Campbell, Billy J 3939, 1680 Windship Ct, Henderson, NV 89014-7558

Clemons, John F 1714, 200 Chester St Apt 430, Birmingham, MI 48009-1432

Cope, Jackson L 1484, 376 Prospect Blvd, Frederick, MD 21701-6469

Crosson, Vincent A 1645, Box 280034, East Hartford, CT 06128

Deacon, John W 4812, 3201 Duval Rd #427, Austin, TX 78759

Domzall, C S 1009, 904 Wright #4B, Richmond, CA 94804

Dufresne, Richard L, ET1 4989, 472 Lee High-lands Blvd, Virginia Beach, VA 23452-6648

Ellwanger, F R, Jr 1411, 704 Bower Hill Road, Pittsburgh, PA 15243-2040

Flynn, Gregory 3698, Box 632921, Nacogdoches, TX 75963

Hopman, Herman W M 4994, Sweelinckplein 174, Alphen aan den Rijn, 2402 VL Netherlands

Kirkpatrick, M W, Jr 4969, 4103 Woodland Dr, Fairfax, VA 22030-5105 USA

Lewczak, Thomas 2765, 716 Clarkson Ave, Elizabeth, NJ 07202-2723

McDonald, Douglas B 3987, Box 5833, Helena, MT 59604

Ramig, George 3827, 76 Black Oak Dr, Asheville, NC 28804-1809

Samsel, Keith A 4544, Box 86104, Madeira Beach, FL 33738

Schocken, Douglas D 3124, 7225 Wareham Dr, Tampa, FL 33647-1167

Swetland, Mark W 4818, 32 Cat Brier Lane, Hilton Head Island, SC 29926-1011

Wyzinski, Henry L 2335, 1406 Washington St, Valparaiso, IN 46383-3447

Membership Summary

Previous membership total	1266
Applications for membership	6
Applications for reinstatement	3
Reinstated from 1994 NPD list	2
Current membership total	1277

continued from page 3

not to be missed, Tom Kingsley's book *The Legendary Persian Rug* garnered a gold at the literature competition last August at StampShow in Pittsburgh. An outstanding accomplishment and even though you may neither own one of the "rugs" nor even aspire to own one (that description fits me, too!), you should own this book.

If you are like me, I suspect that some of you who read the first paragraph are still muttering under your breath that revenues have been at various times contaminated with marketing schemes. While most of the exploitation in our field has been by suspect dealers, the governor's edition versions of state duck stamps certainly qualify as an issuing agency scheme aimed at stamp collectors. But there are the collector-demanded district collector handstamped "Narcotic"

stamps that have not been seen used. There are also various fraudulent items, such as "Marshall Islands" overprinted on U.S. cigarette stamps from the 1930s and "Narcotic" handstamps on the 1914 wine stamps that were created by some unethical collector or dealer. But all the Postal Service marketing hype could only be matched on our side of the hobby by Indian (oops, make that "Native American") Chief editions of annual reservation fish and game fee stamps made available only through the slot machines on the reservation gambling casinos. Of course the printer would a year later offer imperforate and part perforated versions with missing colors!

Let's hope 1995 will be a year of growth for your collection and for the ARA. Without the marketer's shenanigans!

President's Letter



ERIC JACKSON

☎610-926-6200 • FAX 610-926-0120 • Internet ejackson@epix.net

Post Office Box 728 • Leesport, PA 19533-0728

MAIL AUCTION #99

CLOSING DATE: February 15, 1995

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	POSTAL NOTE STAMPS PN1-18* F-VF	32.85
2	DOCUMENTARY R112b sewing machine perforations, F punch cancel, thin spot PHOTO	90.00
3	R198* F PHOTO	37.50
4	R227 S punch cancel, VF PHOTO	150.00
5	R291* F-VF PHOTO	35.00
6	R293* F-VF PHOTO	55.00
7	R335 cut cancel, VF	30.00
8	R669* F-VF PHOTO	90.00
9	R672* VF PHOTO	100.00
10	R687 cut cancel, F-VF PHOTO	200.00
11	R730 F-VF crease PHOTO	140.00
12	R731 cut cancel, VF PHOTO	85.00
13	STOCK TRANSFER RD18 F-VF	18.00
14	RD20 F PHOTO	50.00
15	RD109* VF tiny short perf PHOTO	60.00
16	WINE RE31* F PHOTO	65.00
17	RE40* F	24.00
18	RE56 VF folded between stamp and tab	35.00
19	RE57 VF folded between stamp and tab	45.00
20	RE81* VF PHOTO	30.00
21	RE83 F-VF staple holes, small faults PHOTO	75.00
22	RE126 F-VF small faults	25.00
23	RE150 F-VF tiny thin PHOTO	50.00
24	RE161* F-VF crease PHOTO	200.00
25	RE163 VF staple holes, small faults PHOTO	70.00
26	RE163 perfin, F	20.00
27	RE164 perfin, F-VF	20.00
28	RE165 F-VF staple holes, light soiling	20.00
29	RE166 varnish stain PHOTO	150.00
30	PLAYING CARDS RF22* VG-F	4.00
31	P. J. Wenger Co. provisional playing card stamp, used on decks at the 1932 Los Angeles Olympics, F-VF small faults PHOTO	—
32	SILVER TAX RG124 staple holes, F-VF	30.00
33	RG125 F PHOTO	50.00
34	CONSULAR SERVICE FEE RK8 embossed cancel, VF thin PHOTO	35.00
35	RK9 embossed cancel, F-VF creases PHOTO	40.00
36	RK11 F-VF few short perfs PHOTO	55.00
37	RK13 embossed cancel, VG PHOTO	70.00
38	RK14 F-VF thin PHOTO	42.50
39	RK15 embossed cancel, F-VF PHOTO	65.00
40	RK23 F PHOTO	55.00
41	RK32 F straight edge PHOTO	40.00
42	RK33 F PHOTO	40.00
43	RK40 embossed cancel, F PHOTO	60.00
44	EMBOSSED REVENUE STAMPED PAPER RM45 sharp strike on a 1799 promissory note, mss. and fold affect stamp, F-VF	35.00
45	RM46 sharp strike on a 1798 promissory note, mss. and fold affect stamp, F-VF	22.50
46	RM100 bluish paper, sharp strike on a 1799 inland bill of exchange, tiny hole just touches stamp, F-VF flyspecks	25.00
47	RM124 sharp strike on a 1799 promissory note, VF fold affects stamp	25.00
48	RM177 sharp strike on a part printed 1699 promissory note, F-VF staining at left	27.50
49	RM179 sharp strike on an 1800 promissory note, fold affects stamp, VF	15.00
50	RM181 sharp strike on a 1798 promissory note, fold affects stamp, cut through signature, VF	17.50
51	RM189 sharp strike on a 1798 promissory note, fold affects stamp, VF	30.00
52	RM261a sharp strike on the back of an 1801 promissory note, fold affects stamps, F-VF	15.00
53	RM263a die 1, sharp strike on an 1801 promissory note, fold affects counterstamp, VF	15.00
54	RM276b die 1, sharp strike on an 1815 promissory note, fold affects stamp, F-VF	10.00
55	RM558 clear strike on an 1832 import certificate for tea, F-VF	20.00
56	REVENUE STAMPED PAPER RN-A10 New York, NY: Mechanics' Nat Bank Specie Clerk's Statement (Tapeworm), F-VF usual brown stain along left side	700.00
57	RN-B3 New York, NY: National Citizens Bank, W. A. Ransom & Co. check, VF	12.50

58	RN-B6 New York, NY: Marine National Bank, Jas. F. Wenman check, VF	15.00
59	RN-B10 New York, NY: Fourth National Bank, C. S. Sloane & Co. check, VF	20.00
60	RN-B13 New York, NY: American Exchange National Bank, W. A. Ransom & Co. check, F-VF	40.00
61	RN-C2* New York, NY: Grocers National Bank, Bowling Green Savings Bank check, VF	30.00
62	RN-P5 New York, NY: Chicago, Rock Island and Pacific Rail Road Co. agreement, black on white, VF	40.00
63	RN-U1* horizontal stamp redeemed, Chicago & South Western Railway Co. stock certificate, ABNC engraved, blue and black, great vignettes, VF	35.00
64	MOTOR VEHICLE USE TAX RV4* F-VF	12.50
65	RV5* VF	12.50
66	RV13* F-VF creases	20.00
67	RV14* F-VF crease	17.50
68	RV17* VF	15.00
69	RV19* F-VF	30.00
70	RV29* F	25.00
71	RV37 no gum, VF	22.50
72	RV50 no gum, VF	17.50
73	RV53* VF	10.00

TAXPAIDS - Springer Catalogue Numbers

74	SNUFF TE922a VF light crease PHOTO	4.50
75	TE955a F-VF thin	3.50
76	RECTIFIED SPIRITS Series of 1875 80 gallons blue green, VF punched remainder	—
77	Series of 1872 green & black on violet silk paper, F-VF punched remainder	—
78	FOOD ORDER 2G1* VF PHOTO	3.00
79	2G2 VF unused PHOTO	5.00
80	2G5* F-VF	2.50
81	2G6* F-VF PHOTO	4.50
82	2G7* F-VF	1.50
83	2G8* F-VF	1.75
84	MARYLAND Baltimore CR11* VF PHOTO	—
85	CR12* VF thin spot PHOTO	—
86	1957 50c blue, VF	—
87	T20 VF PHOTO	—
88	MINNESOTA Beer less than 3.2%, 1940 1 barrel olive with red SPECIMEN overprint and security punch, VF small abrasion PHOTO	—
89	PHILIPPINE ISLANDS Warren #W453A faulty	25.00
90	W464A faulty	37.50
91	W466A faulty	30.00
92	W595b F-VF crease	115.00
93	W711, 12 and 13 used on International Banking Corporation, Manila, First of Exchange, F-VF	—
94	W718 F-VF	7.00
95	W728 punch cancel, F straight edge	35.00
96	W719 F-VF straight edge	30.00
97	W727 VF straight edge	15.00
98	W740 F thin	50.00
99	VERACRUZ Stevens #US14A VF small thin PHOTO	—
100	US15A F PHOTO	—
101	VIRGIN ISLANDS McRee #R40a F-VF PHOTO	—
102	R42* F crease	—
103	R49* VF PHOTO	—
104	R50 F-VF crease, thin spot PHOTO	—
105	RJ2 F-VF tiny faults PHOTO	—
106	RJ4 F-VF few short perfs PHOTO	—
107	RJ15 F-VF crease PHOTO	—
108	RJ16 F-VF pinhole PHOTO	—
109	1RJ3 F PHOTO	—
110	EATON'S FINE LETTER PAPERS 3 different with red SPECIMEN overprints & security punch, VF	—
111	RAILROAD BAGGAGE STAMPS 16 different, F-VF few small faults	—
112	MOVIE STAMPS 3c red, VF PHOTO	—
113	3c dark blue, VF PHOTO	—
114	3c olive green, VF PHOTO	—
115	3c bright green, F PHOTO	—
116	3c turquoise, VF PHOTO	—
117	3c bluish green, VF PHOTO	—
118	NICARAGUA Mosquito Reservation, 10c black on blue used on Supreme Court document, few small document flaws	—

FRENCH COLONIES REVENUES

Duston, Abrams, Janton Catalogue Numbers		
119	ALAOUITES Timbre Fiscal 41b, F-VF PHOTO	10.00
120	45a, F-VF few short perfs PHOTO	25.00
121	DAHOMY Connaissances 8B*, F-VF	2.50
122	Impot Personal 5, right half, VF PHOTO	5.00
123	Quittances 41*, VF	5.00
124	Taxes, Acts and Conventions 12, F-VF small scrape, unpriced in catalogue PHOTO	—
125	13, F-VF PHOTO	25.00
126	FRENCH GUINEA Timbre Fiscal 56, VF PHOTO	50.00
127	60, VF light staining PHOTO	50.00
128	FRENCH SUDAN Effets de Commerce 32 type 1, F-VF	3.50
129	35 type 1, F	7.50
130	36 type 1, F-VF	7.50
131	37 type 6, F-VF	7.50
132	Taxes, Acts & Conventions 7 different, #4, 9-12, 14 & 19, F-VF	16.00
133	9 with proof overprint, F-VF PHOTO	—
134	24 with proof overprint, VF PHOTO	5.00
135	25 F-VF	3.00
136	35* F	3.00
137	Timbre Fiscal 44 type 2, F-VF	3.50
138	44 type 3, F-VF	3.50
139	49 type 2 VF	4.00
140	53 type 3, F-VF few short perfs	3.50
141	55 type 6, F-VF	5.00
142	56 type 1, F-VF pinhole	6.00
143	56 type 4, F-VF	6.00
144	FRENCH WEST AFRICA Quittances 5, F	5.00
145	5a, F	7.50
146	6, F	5.00
147	6a, F	5.00
148	7, F	5.00
149	7a, F-VF	5.00
150	8-10, three different, F-VF	5.50
151	13*, F few clipped perfs	10.00
152	15a, F-VF	5.00
153	15b, F	5.00
154	17a, F PHOTO	10.00
155	18a, F-VF PHOTO	10.00
156	25, F-VF	4.00
157	30, VF	5.00
158	41, F-VF	2.50
159	48, VF	2.50
160	Taxe Fixe 31, F	4.00
161	Timbre Fiscal 73, VF	2.50
162	INDOCHINA Allumettes 1, margin just touches at upper left, VF PHOTO	3.50
163	Connaissances 9A* F-VF	6.00
164	Dimension 14* F-VF	1.50
165	Effets de Commerce 1901 Essay, bottom sheet margin, VF creases PHOTO	20.00
166	Timbre Fiscal 1928-33 1pi essay, blue & red, F-VF PHOTO	15.00
167	as above, 4pi blue and red essay, F-VF PHOTO	15.00
168	129 VF	5.00
169	163 & 164, F-VF	4.50
170	178A F-VF crease	5.00
171	215B F-VF pulled perf	3.00
172	221B F	4.00
173	230B F-VF	3.00
174	233B F-VF	5.00
175	289 VF	5.00
176	297 F-VF PHOTO	10.00
177	302 VF	3.50
178	303 F	3.50
179	IVORY COAST Timbre Fiscal 77, F-VF PHOTO	5.00
180	83, F-VF pinholes PHOTO	12.00
181	LEBANON Hedjaz Railways 6, VF PHOTO	15.00
182	Timbre Fiscal 72, 73, 74, and 76, F-VF	5.00
183	Timbre Fiscal, 9 diff, 89-92, 98-100, 102 & 103, F-VF	12.50
184	MADAGASCAR Connaissances 9B with "Estampille" error, F-VF PHOTO	15.00
185	MAURITANIA Connaissances 1B, 2B, latter with black handstamp instead of violet, F	7.00
186	MOROCCO Timbre Unique 100*, F-VF PHOTO	15.00
187	Morocco, Rabat, Etat Civil 5, VF PHOTO	5.00
188	REUNION Colis Postaux 1, VF PHOTO	50.00
189	2, two examples, one with text in brown, other in red, F small faults PHOTO	—
190	Quittances 18*, VF	5.00
191	Tabacs 6, faulty	6.00
192	Timbre Fiscal 38, F	4.00
193	SENEGAL Judgements 7, F PHOTO	10.00
194	Obligations 3, VF PHOTO	15.00
195	SYRIA Dette Publique 1a, additional black overprint at top, VF PHOTO	15.00
196	1a, add'l black ovpt at bottom, F-VF few short perfs PHOTO	15.00
197	Hedjaz Railway 4, F-VF on piece PHOTO	25.00
198	Timbre Fiscal 184, F-VF PHOTO	10.00
199	Timbre Fiscal 204, two examples, one with red ovpt, other with black ovpt, F-VF	—
200	TUNISIA Connaissances 3A with proof ovpt, F P	—
201	VIETNAM Connaissances 2B VF	3.00
202	Consulars 23 VF PHOTO	7.50
203	Consulars 34 VF PHOTO	8.50
204	Timbre Fiscal 236 VF	4.00
205	Saigon Cholon Taxes Regionales \$10 red brown, F-VF PHOTO	—

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

Wanted: Russian tobacco revenues of 1871 and 1902. Any quantity. Mint or used. Ship with asking price. Pat Eppel, 108 Pinewood Circle, Apple Valley, MN 55124. *1216*

Selling huge 1850-1917 world wide revenue collection. All countries and colonies. Many complete sets. Gordon Brooks, P.O. Box 396, Station N.D.G., Montreal, Quebec, Canada H4A 3P7. *1217*

Wanted: Printed precancellations on First Issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1218*

U.S. R60a imperf. on document, 50¢ Original Process on summons, January 1863 early matching usage \$7.00. Gary Saum, Box 261111, Co-

6. Ads should only be sent to: Editor, *The American Revenuer*, Rockford, Iowa 50468-0056 USA

lumbus, OH 43226.

1219

Panama Canal Railroad stock certificate, dated/ issued 1871, printed on revenue stamped paper #RN-T4 (used), size 4 x 7+, very fine condition. Also #R44 on reverse, blue 6/17/71 cancel. Signed by company president and Treasurer. Choice document, \$125. Similar, 1872, with #RN-U1, no reverse stamp, \$75. Photocopy SASE. Doug Swisher, Box 52701, Jacksonville, FL 32201. Phone (904) 448-6214. *1220*

Wanted: Plate blocks or plate number pieces of revenues. Especially needed for my collection are: R159, R160, R161-R172 (battleships), R173-R178, RB20-RB31 (battleships), PR1-125 (news-papers). Stephen A. Wittig, Box 2742, Springfield, MO 65801. *1221*

Collector's and Exhibitor's Forum

Continued from page 7

stamps. The article then goes on to divide stamps into two categories (stamps that pay an impost and second those that pay for a service) which are then subdivided.

Additional articles look into the background behind the early Chinese revenue stamps and makes a somewhat overview of the field. The QE II "B of E" (bill of exchange) and contract note stamps of Hong Kong first issued in 1954 are examined. Various types are noted and the different denominations by issue are indicated on a checked chart. Robson Lowe continues to look at some of the Waterlow proofs, this time from some of the

Indian states. Some newly discovered 1866 correspondence about revenue stamps between Peru and the American Banknote Company is begun to be serialized.

Short articles also look at the star issue of the State of São Paulo, Brazil and a 1916 recut die from Brazil. Society news and reviews round out the issue. Information about membership in the Revenue Society of Great Britain be obtained from the Secretary Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, U.K. Mention *The American Revenuer*.

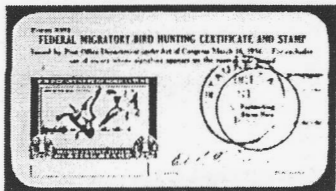
Domenico Facci

Long-time ARA member Domenico Facci passed away on November 7, 1994, at the age of 78. He was a dedicated and enthusiastic collector of Italy and the Italian States and enjoyed speaking about his voluminous collections. He was also a member of the Collectors Club of New York.

Professionally, he was a highly respected sculptor in the classical tradition creating a variety of works that included the American

Eagle on the U.S. pavilion at the 1964 World's Fair, plaques for the Baseball Hall of Fame and portrait sculptures of many notable personalities such as Bob Hope and Lowell Thomas. In 1989 Mr. Facci sculpted the medal that is given by the ARA at our annual convention. This has been widely acknowledged as probably the finest medal given by any philatelic group.

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

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



GLASS SLIPPER ASSOCIATES
care of The Post Office, Bishop
Wilton, York, England YO4 1SR

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

STEVEN ZIRINSKY

ASDA PTS ARA

**British Empire
Revenues & Documents
Canadian Revenue Specialists
Want Lists Invited**

P.O. Box 49, Ansonia Station NY NY 10023
Phone 212-874-3141 FAX 718-937-5515

Back issues of *The American Revenuer*

Back copies of most issues of *The American Revenuer* since 1977 (some earlier) are available for \$1.50 each postpaid. Contact:

Editor, The American Revenuer
Rockford, IA 50468-0056

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

ERIC JACKSON

Revenue Stamps for Collectors

WINTER 1995 SHOW SCHEDULE

Anaheim, California

Orcoexpo'95

January 13, 14 and 15

Sheraton Anaheim Hotel

Hours: Fri 11AM-6 PM, Sat 10AM-6PM, Sun 10AM-5PM

Chicago, Illinois

ASDA Chicago '95

February 3, 4 and 52

Holiday Inn O'Hare, Rosemont

Hours: Fri 10AM-6M, Sat 10AM-6PM, Sun 10AM-4PM

Dallas, Texas

ASDA Dallas '95

February 10, 11 and 12

Holiday Inn North Park Plaza

Hours: Fri 10AM-6M, Sat 10AM-6PM, Sun 10AM-4PM

New York, New York

ASDA Postage Stamp Mega-Event

March 16, 17, 18 and 19

Madison Square Garden

Hours: Thurs 12 Noon-8 PM, Fri 10AM-6M, Sat 10AM-6PM, Sun 10AM-4PM

Cleveland, Ohio

Garfield-Perry March Party

March 24, 25 and 26

Masonic Temple Auditorium

Hours: Fri 11AM-6PM, Sat 10AM-6PM, Sun 10AM-4PM

Plan now to see the most extensive stock of U.S. Revenue stamps available anywhere. If there is something special that you are looking for, please call or write at anytime. Stamps are available on approval against your want list. Write, call or fax my office for additional information regarding hotels and/or free admission tickets for the above shows or if you have any questions.

ERIC JACKSON

☎610-926-6200 Internet ejackson@epix.net FAX 610-926-0120

Post Office Box 728, Leesport, PA 19533-0728

Member ARA ASDA APS