

The American Revenuer

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This opium stamp reads "Approved,"
but also admonishes users to "Stop smoking." More,
inside, page 275.



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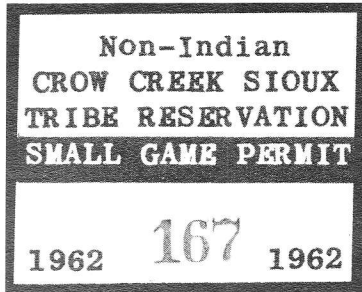
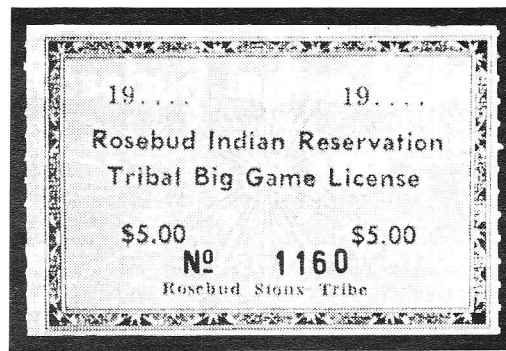
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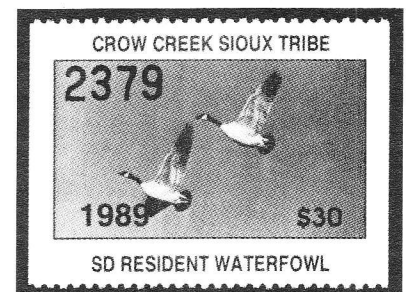
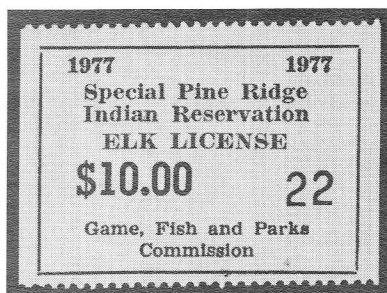
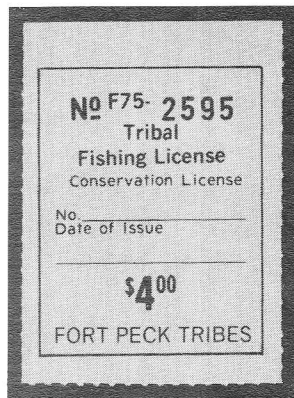
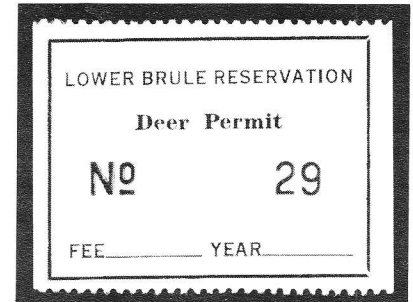
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President's Letter

Ronald E. Leshner, ARA President

By the time you receive this issue of *The American Revenuer*, I expect that you will have received your dues notification and I hope, like me, that you have responded.

ARA Vice President Eric Jackson and I attended the FIP Revenue Judging Seminar in London during October. We are very grateful to the Revenue Society of Great Britain for organizing and hosting the seminar at the Royal Philatelic Society quarters. This seminar was organized very differently than the first that I attended two years ago in Bad Kissingen, where the presenter was the host, Martin Erler. In London the presenters included a trio of articulate and knowledgeable spokesmen for revenues: Juhani Olamo of Finland, Yves Danan of France and Peter Iber of the United States.

This is a clear sign of the maturing of our field internationally. Let us not forget that it was the Finnish federation that has presented the motion for revenues to become a full FIP commission and that the Hungarian federation provided the second to that motion which will be voted upon next year in Istanbul. It was also announced at the seminar that Martin Erler intends to step down


as chairman of the Revenue Section at Istanbul and that Juhani Olamo will be nominated to take his place. Everything that I observed at the seminar seems to bode well for the future of the collecting and exhibiting of revenues internationally.

I wish to encourage you to send a preliminary prospectus to exhibit at the 1996 ARA convention at NAPEX. The jury chairman will be ARA member Martin Richardson, who ably runs the ARA auction and also serves as a board member. Marty is an accomplished national and international exhibitor. At the time we make the arrangements with the shows we are asked about reserving frames for revenue exhibits. We have usually asked for 100 frames. If my memory serves me well, I think it has been several years since we have met our initial expectations. Now is the time to get busy on your exhibit and submit your prospectus. I know of one revenue collector (not then an ARA member!) who has recently approached me for an ARA application to increase his chances to exhibit at NAPEX. Now is the time to submit your application to exhibit. Do not delay!

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Reconstructing four fabulous finds

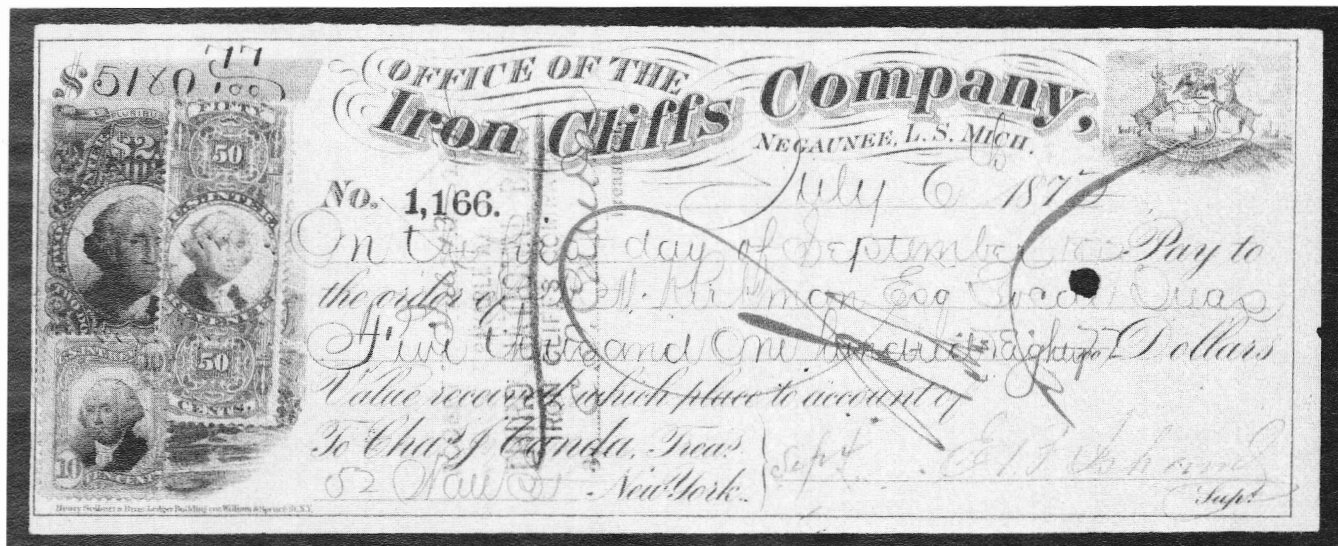
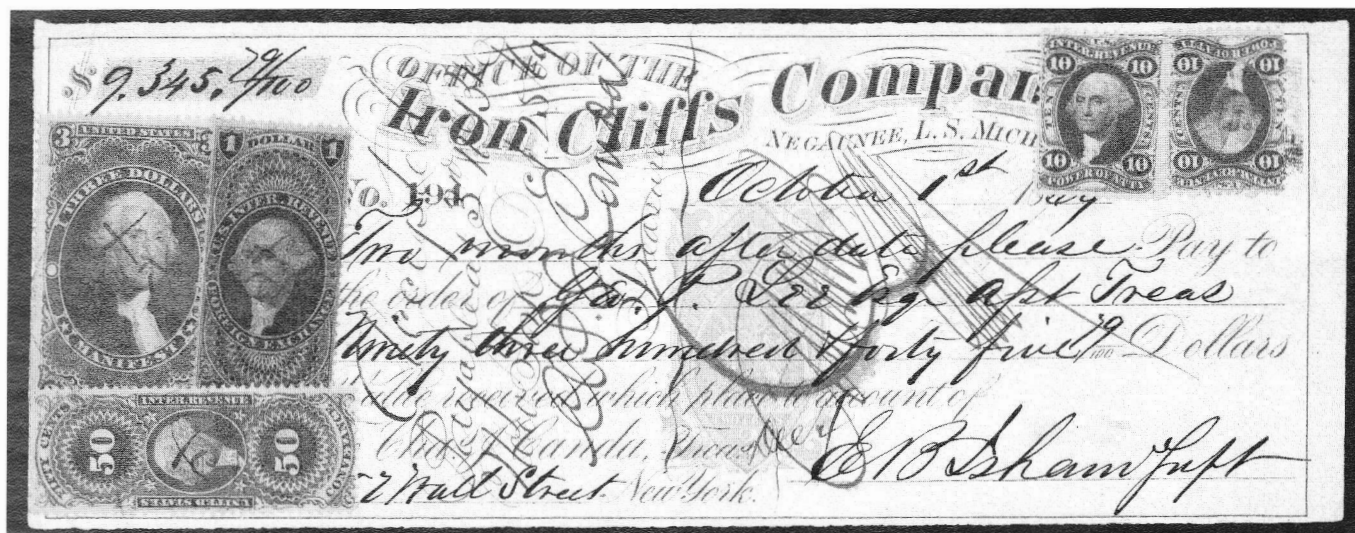
2. The Iron Cliffs Find

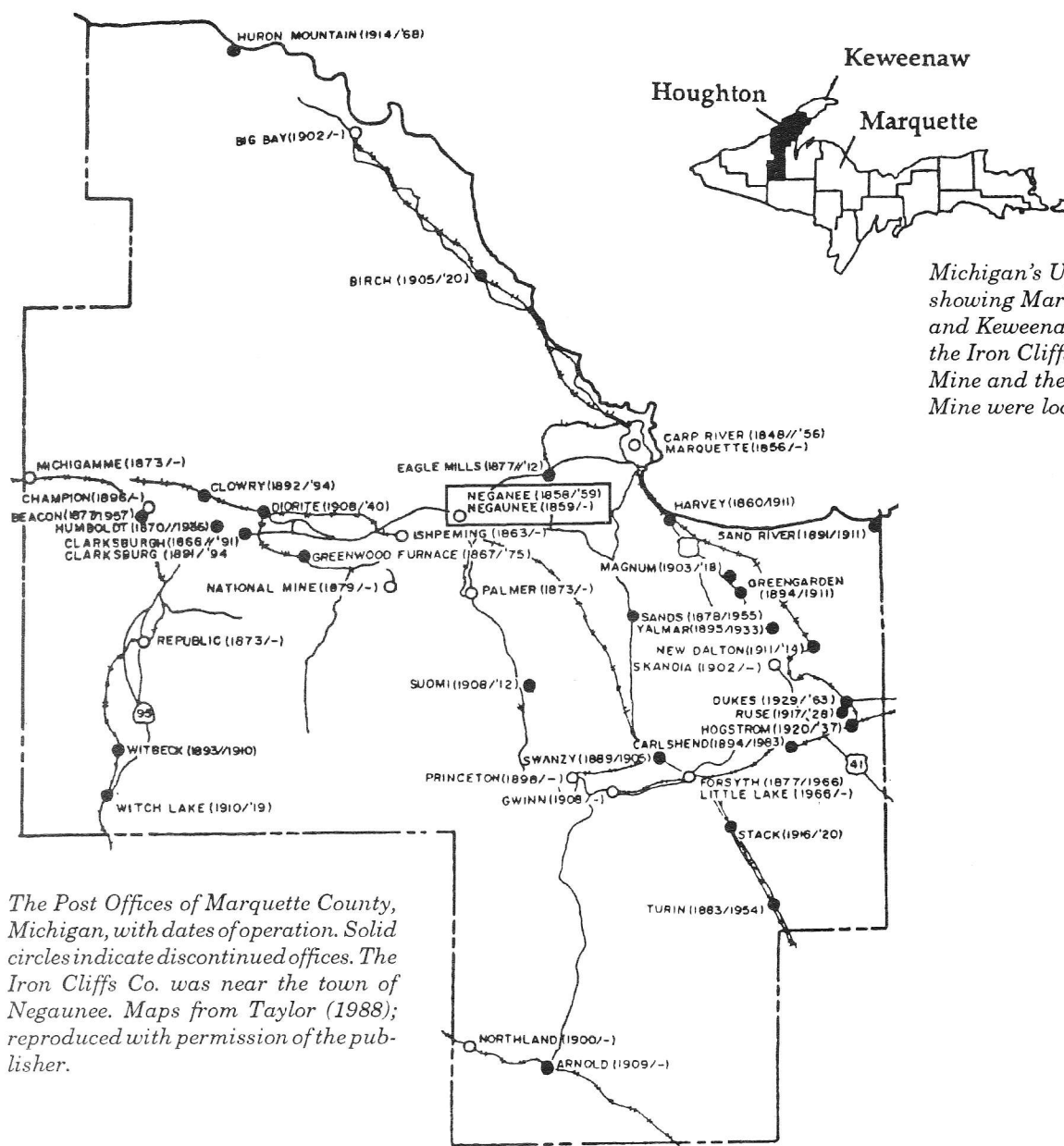
by Michael Mahler, ARA

Iron deposits on Michigan's remote Upper Peninsula were being exploited as early as 1847-8, when a primitive forge was built at the Lake Superior port of Carp River (renamed Marquette in 1856). In 1857-8, Pioneer Furnace No. 1 was built at Negaunee, about ten miles inland from Marquette. The

Iron Cliffs Co. was formed at Negaunee in 1864, and became prominent after it purchased Pioneer Furnaces No. 1 and 2 in 1866.

Figure 21. A. 1869 Iron Cliffs draft with five-color combination of stamps, including 2¢ imprint which was wasted. **B.** 1872 draft bearing Second Issue 50¢ & 10¢ plus Third Issue \$2.





Michigan's Upper Peninsula showing Marquette, Houghton and Keweenaw Counties where the Iron Cliffs Co., the Quincy Mine and the Pennsylvania Mine were located.

The Post Offices of Marquette County, Michigan, with dates of operation. Solid circles indicate discontinued offices. The Iron Cliffs Co. was near the town of Negaunee. Maps from Taylor (1988); reproduced with permission of the publisher.

As stated on the company's drafts of the 1880's, it produced "Barnum (hard) Ore, Foster (hematite) Ore, and Pioneer Charcoal Pig Iron." Both furnaces suffered severe fire damage in 1877 and were rebuilt; they were active until 1893, the last year iron was made at this historic plant.

Discovery of the archive

To my knowledge, the revenue-stamped portion of the Iron Cliffs archive was largely intact as late as the mid-1970s, when it was in the hands of longtime Baltimore collector Bob Richards, who subsequently generously dispersed his holding throughout the rev-

enue community. Incidentally, the Iron Cliffs find has also been important for the field of Michigan postal history. In the 1880s and '90s, charcoal for the company furnaces was delivered by the Chicago and Northwestern Railway from a network of towns along its route. Daily charcoal car reports mailed from these towns, in the form of postal stationery cards self-addressed to the Iron Cliffs Co. at Negaunee, were found in the archive and are a rich source of Upper Peninsula postmarks from this era, some of which would otherwise be extremely scarce or nonexistent (Taylor, 1988).

The Iron Cliffs find as it is known to me



Figure 22.
Reverse of Iron
Cliffs draft
made Septem-
ber 7, 1872,
bearing 35
Second Issue
10¢ plus
Third Issue
5¢, illegally
"shingled."

consists almost entirely of company drafts drawn at the mine office in Negaunee, on Company Treasurer Charles J. Canda at the head office, 52 Wall St., New York. These are quite attractive, printed in brown with two vignettes, one of miners working underground, the other the Michigan coat of arms; they bear the imprint of Henry Siebert & Bros. of New York. All Iron Cliffs drafts up till about July 1870 have a 2¢ imprinted stamp (Scott RN-B1), which was sufficient for sight drafts. For time drafts, however, the tax was 5¢ per \$100, so additional stamp(s) were needed. On all such time drafts I have seen, the company paid the entire tax with adhesives, wasting the 2¢ imprint.

Listed below are all Iron Cliffs drafts known to me; there are certainly quite a few more in existence. For the first large group recorded, some 20 years ago, I noted only the stamps affixed, unfortunately omitting dates, amounts, and draft numbers; despite these missing details, this group has been included here, as it adds considerably to the overall picture. Moreover, assuming the tax on a draft was correct, one can deduce its amount, or at least the appropriate \$100 bracket, from the stamps affixed. In the listings below, such deduced amounts are in parentheses, given as the upper limit of the \$100 bracket; for example, a draft taxed at 5¢ could have been for any amount up to \$100, and its deduced amount is listed as (\$100); for one taxed at 10¢, the amount must have been above \$100 but not exceeding \$200, is listed as (\$200); and so on.

The overall pattern (or lack thereof!) of stamps on the Iron Cliffs time drafts stands in striking contrast to the orderly, elegant stamping of the Danford Knowlton bills considered in the previous section (Mahler, 1995). Knowlton & Co. almost always used the minimum possible number of stamps, and relatively few stamps were used over and over as "building blocks" to make the desired amounts; on overview, the impression is that of a stately progression. By comparison, the Iron Cliffs find is a jumble, a riot of stamps and colors (Figure 21).

"Shingling" of stamps

The Iron Cliffs find includes many drafts showing overlapping, or "shingling," of stamps. It is a little-known fact that in 1869 this practice was forbidden by the Commissioner of Internal Revenue, whose rulings had the force of law in such matters.¹ In a

¹Section 6 of the Act of March 3, 1863, provided "That the Commissioner of Internal Revenue be, and he is hereby, authorized to prescribe such method for the cancellation of stamps as a substitute for or in addition to the method now prescribed by law, as he may deem expedient and effectual." This authorization was perpetuated as Section 157 of the comprehensive Act of June 30, 1864, which replaced all previous laws on the stamp taxes. The prohibition of shingling was evidently construed to be within the bounds of this authorization; it appeared in Circular 73, "Concerning Affixing and Cancelling of Stamps," and the proper affixing of stamps was considered an

Circular dated April 23, 1869, Commissioner Columbus Delano decreed that revenue stamps must be affixed "so...that the entire surface of *each* stamp...shall be exposed to view..." (Mahler, 1988c). This was one of a number of steps taken by the Office of the Commissioner in the late 1860s and early '70s to prevent the reuse of documentary stamps. Others were comprehensive prohibitions against reuse in the Acts of July 13, 1866, and April 10, 1869 (Mahler, 1988a, b); printing stamps in ultramarine instead of blue in 1869-70; the 1870 requirement that handstamp cancelers cut the stamp (Mahler, 1988a); and ultimately, the introduction of the Second Issue stamps on "chameleon" paper in 1871. Shingling was prohibited because it could conceal reuse of previously canceled stamps. The aforementioned 1866 Act had penalized reuse of a revenue stamp with a fine up to \$1000 and/or imprisonment for up to five years.

In practice, though, overlapping of stamps appears to have been rather widely practiced, both before and after its prohibition. It seems unlikely that more than a tiny fraction of the stamp-using public could have been aware it had been forbidden, nor was there any effective mechanism for discovering and prosecuting violations. The Iron Cliffs find included what is arguably the most extreme and spectacular known example of shingling (Figure 22). Draft #1302, dated September 7, 1872, for \$7089, has \$3.55 tax paid by 35 Second Issue 10¢ plus a Third Issue 5¢, crammed into an area about 3.5 inches x 3.25 inches, barely large enough to show the denominations of the stamps. The stamp taxes were due to expire September 30, and the company evidently had an oversupply of 10¢ stamps to use up.

First, Second, and Third Issue combinations

Documents bearing combinations of First, Second, and Third Issue stamps are rare. A survey of such usages (Mahler, 1989) could cite only seven examples, three of which were Iron Cliffs drafts. These three are illustrated in Figure 23. Responses to that survey, plus subsequent discoveries, have added eight more examples, including a fourth Iron Cliffs

essential precondition for their proper cancellation.

Table XI

Time drafts

Amount	Stamp(s)	No.	Date
(\$100)	RN-B1, 5¢ Inland Exchange	-?-	6/28/1869
(\$100)	5¢ Agreement	-?-	?/?/18??
\$102	RN-B1, 10¢ Contract	199	10/8/1869
\$169	RN-B1, 10¢ Contract	261	11/13/1869
(\$200)	RN-B1, 10¢ Certificate	-?-	?/?/18??
\$212	10¢ Contract, 2¢ U.S.I.R. (x2)	917	10/10/1871
\$241	RN-B1, 15¢ Inland Exchange	269	11/13/1869
\$263	RN-B1, 15¢ Inland Exchange	375	5/30/1870
(\$300)	RN-B1, 15¢ Inland Exchange	-?-	?/?/18??
(\$300)	5¢ Agreement (x3)	-?-	?/?/18??
\$321	10¢ Contract ultramarine (x2)	461	7/12/1870
\$384	10¢ Certificate pair	947	11/10/1871
(\$400)	5¢ Agreement (x4)	-?-	?/?/18??
\$400	RN-B1, 20¢ Inland Exchange	none	2/26/1869
\$437	RN-B1, 5¢ Inland Exchange (x5, incl. block of four)	ms. 537	9/9/1868
\$443	RN-B1, 25¢ Certificate	ms. 268	2/15/
\$444	RN-B1, 25¢ Certificate	35	6/11/1869
\$497	RN-B1, 25¢ Power of Attorney	371	5/18/1870
\$499	RN-B1, 25¢ Insurance	164	9/9/1869
\$583	RN-B1, 10¢ Contract ultramarine, 10¢ Inland Exchange (x2, distinct shades)	347	4/13/1870
(\$600)	RN-B1, 25¢ Power of Attorney, 5¢ Inland Exchange	-?-	?/?/18??
\$695	15¢ Inland Exchange, 10¢ Certificate, 10¢ Contract ultramarine	611	10/29/1870
\$771	25¢ Insurance, 5¢ Agreement (x3)	758	5/3/1871
(\$800)	25¢ Certificate, 5¢ Inland Exchange (x3)	-?-	?/?/18??
(\$800)	25¢ Insurance, 10¢ Certificate, 5¢ Inland Exchange	-?-	?/?/18??
\$890	RN-B1, 15¢ Inland Exchange (x3)	274	11/17/1869
(\$900)	25¢ Insurance, 10¢ Certificate (x2)	-?-	?/?/18??
(\$1000)	RN-B1, 50¢ Conveyance	ms. 488	5/14/1868
\$1000	RN-B1, 50¢ Conveyance	27	5/29/1869
\$1017	50¢ stamp, 5¢ Agreement	720	1/25/1871
\$1074	RN-B1, 25¢ Certificate (x2), 5¢ Inland Exchange	25	5/27/1869
\$1115	50¢ Entry of Goods, 5¢ Certificate (x2)	945	11/4/1871
(\$1200)	RN-B1, 50¢ Conveyance, 5¢ Certificate (x2)	-?-	11/13/1869
\$1253	RN-B1, 25¢ Power of Attorney (x2), 15¢ Inland Exchange	365	5/11/1870
\$1280	RN-B1, 25¢ Certificate (x2), 10¢ Inland Exchange, 5¢ stamp	361	5/10/1870
\$1305	RN-B1, 25¢ Certificate, 10¢ Bill of Lading	ms 517	8/8/1868
(\$1400)	RN-B1, 25¢ Certificate (x2), 10¢ Power of Attorney pair	105	8/4/1869

(Table XI continues)

Figure 23. Three Iron Cliffs drafts stamped with combinations of First, Second, and Third Issues: A. 25¢ Certificate, Second Issue 25¢, Third Issue 5¢; B. 25¢ Certificate, Second Issue 10¢, Third Issue \$1; C. 5¢ Inland Exchange, Second Issue 50¢ & 10¢, Third Issue \$1.

piece.² This list will certainly grow, but it is certain to remain a relatively short one. Triple-mixed-issues combinations can only have been produced during the period when Third Issue stamps were in use, which was only about nine months, from January through December 1872.³ While it is true

²Besides the new Iron Cliffs draft, which is listed above, the seven newly recorded items are as follows. 1–3. Three are drafts of the Chicago, Burlington & Quincy Railroad Co., for \$14,240 dated April 3, 1872, bearing 10¢ Power of Attorney, Second Issue 5¢, and Third Issue \$2 & \$10; for \$15,285 dated May 10, 1872, bearing 10¢ Power of Attorney, Second Issue 5¢ & 50¢, and Third Issue \$2 & \$10; and for \$11,785 dated June 28, 1872, bearing 10¢ Power of Attorney, Second Issue 5¢, 25¢ & 50¢, and Third Issue \$10. 4. Promissory note for \$1120 made at Corry, Pennsylvania, May 2, 1872, with appended confession of judgement clause taxable as an Agreement (Mahler, 1988c); it bears 10¢ Contract, 50¢ Second Issue, and 5¢ Third Issue stamps, correctly paying the 60¢ Inland Exchange and 5¢ Agreement taxes. 5. A doubly extraordinary combination has been found on a memo of securities brokers Broun, Dunning & Co. of New York, dated April 12, 1872; the \$2.16 tax was paid by 15¢ Inland Exchange, Second Issue 1¢, and Third Issue \$2; the Second Issue 1¢ is itself extremely rare on document, only five examples having been recorded; this item is ex-Joyce. 6. Large handwritten note for \$3716, Coshocton, Ohio, September 19, 1872, tax \$1.90, bearing on front 5¢ Certificate and Third Issue 5¢ (x12), and on reverse 5¢ Agreement (obviously reused, with previous colorless embossed cancel), Second Issue 10¢ (x7), Third Issue 2¢ (x22), and 1871 Proprietary 1¢. 7. The final new triple-mixed combination is a 50¢ Entry of Goods, Second Issue 50¢, and \$1 Third Issue on a deed, Sharon, Pennsylvania, dated September 6, 1872.

³The 2¢ was in use somewhat longer, appearing on November 4, 1871, but virtually all were used singly on checks and drafts. Next to be issued was the 5¢ on December 11, 1871, followed by the 6¢ and \$1 on January 3, 1872, and so on, ending with the \$3 on March 7, 1872. Effective October 1, 1872, all documentary stamp taxes were rescinded, except that on bank checks.

Table XI—continued

\$1400	RN-B1, 50¢ Entry of Goods, 10¢ Contract ultramarine, 10¢ Inland Exchange	325	2/16/1870
(\$1400)	50¢ Entry of Goods, 10¢ Inland Exchange, 10¢ Contract ultramarine	–?–	?/?/18??
\$1449	50¢ Original Process, 25¢ Insurance	636	11/14/1870
\$1474	RN-B1, 25¢ Certificate, ms. “50¢ stamp Cancelled and lost”	ms. 568	10/23/1868
(\$1500)	RN-B1, 25¢ Certificate (x3)	–?–	?/?/18??
(\$1500)	50¢ Original Process, 5¢ Agreement (x5)	–?–	?/?/18??
(\$1500)	50¢ Original Process, 25¢ Insurance	–?–	?/?/18??
\$1596	50¢ Original Process, 10¢ Certificate, 10¢ Contract ultramarine (x2)	776	5/16/1871
(\$1600)	RN-B1, 50¢ Entry of Goods, 25¢ Certificate, 5¢ Inland Exchange	–?–	?/?/18??
(\$1600)	50¢ Original Process, 15¢ Inland Exchange (x2)	–?–	?/?/18??
\$1608	RN-B1, 30¢ Inland Exchange (x2), 25¢ Certificate	7	4/6/1869
\$1728	RN-B1, 50¢ Conveyance, 25¢ Insurance, 15¢ Inland Exchange	134	8/26/1869
(\$1800)	25¢ Insurance (x3), 10¢ Certificate, 5¢ Inland Exchange	–?–	1/6/1871
(\$1800)	50¢ Entry of Goods, 25¢ Certificate, 10¢ Certificate, 5¢ Inland Exchange	–?–	?/?/18??
(\$1800)	50¢ Original Process, 15¢ Inland Exchange (x2), 10¢ Contract	–?–	?/?/18??
(\$1800)	50¢ (x2), 10¢ Inland Exchange (x2)	–?–	?/?/18??
\$1823	RN-B1, 50¢ Conveyance, 25¢ Certificate, 10¢ Bill of Lading (x2)	ms. 494	5/16/1868
(\$2000)	RN-B1, \$1 Inland Exchange	–?–	?/?/18??
\$2000	RN-B1, \$1 Foreign Exchange	–?–	12/31/1868
\$2000	\$1 Inland Exchange	702	12/22/1870
(\$2100)	RN-B1, \$1 Foreign Exchange, 5¢ Inland Exchange	–?–	?/?/18??
(\$2200)	\$1 Foreign Exchange, 10¢ Contract	527	8/23/1870
\$2236	\$1 Conveyance, 10¢ Contract, 5¢ Inland Exchange	892	9/7/1871
\$2244	RN-B1, 50¢ Conveyance (x2), 15¢ Inland Exchange	65	6/28/1869
\$2279	50¢ Original Process (x2), 15¢ Inland Exchange	705	12/27/1870
(\$2300)	RN-B1, \$1 Inland Exchange, 15¢ Inland Exchange	279	11/17/1869
(\$2300)	50¢ pair, 10¢ Contract, 5¢ Inland Exchange	–?–	?/?/18??
\$2341	\$1 Inland Exchange, 5¢ Agreement (x4)	721	1/30/1871
\$2380	50¢ (x2), 10¢ Inland Exchange (x2)	1014	12/30/1871
(\$2400)	RN-B1, \$1 Foreign Exchange, 10¢ Power of Attorney (x2)	–?–	?/?/18??
\$2500	RN-B1, \$1.50 Inland Exchange, 10¢ Bill of Lading pair, 5¢ Inland Exchange	ms. 529	8/27/1868

(Table XI continues)

Table XI—continues

\$2574	\$1 Inland Exchange, 25¢ Insurance (reaffixed by pin), 5¢ Agreement	745	4/1/1871
(\$2600)	50¢ (x2), 25¢ Certificate, 5¢ Inland Exchange	—?	?/?/18??
(\$2800)	RN-B1, \$1 Foreign Exchange, 10¢ Bill of Lading (x4)	—?	?/?/18??
(\$2800)	\$1 Foreign Exchange, 25¢ Insurance, 15¢ Inland Exchange	772	5/16/1871
\$3052	RN-B1, \$1 Inland Exchange, 50¢ Entry of Goods, 5¢ Certificate	323	2/10/1870
(\$3600)	RN-B1, \$1.50 Inland Exchange, 10¢ Bill of Lading (x2), 5¢ Inland Exchange	—?	?/?/18??
(\$4100)	50¢ Entry of Goods (x4), 5¢ Certificate	—?	?/?/18??
\$4231	RN-B1, \$1.50 Inland Exchange, 50¢ Conveyance, 15¢ Inland Exchange	71	7/6/1869
(\$6000)	RN-B1, \$1 Inland Exchange (x3)	—?	?/?/18??
(\$7300)	50¢ Entry of Goods (x7), 5¢ Certificate (x3)—?	—?	11/4/1871
(\$7500)	RN-B1, \$1 Foreign Exchange (x3), 50¢ Conveyance, 25¢ Power of Attorney	—?	?/?/18??
\$8714	\$2.50, \$1, & 15¢ Inland Exchange, 50¢ Original Process, 25¢ Power of Attorney	544	9/14/1870
\$9345	RN-B1, \$3 Manifest, \$1 Foreign Exchange, 50¢ Conveyance, 10¢ Power of Attorney (x2)	194	10/1/1869
\$9392	\$2 Mortgage (x2), 50¢ Entry of Goods, 10¢ Contract (x2), all on back	889	9/7/1871
\$9436	RN-B1, \$1 Foreign Exchange (x4), on back 50¢ Conveyance, 25¢ Insurance	155	9/3/1869
\$11,308	\$2.50 Inland Exchange (x2), 50¢ Original Process, 10¢ Contract (x2)	621	11/7/1870
(\$11,600)	\$2 Mortgage, \$1 Foreign Exchange (x3), 25¢ Insurance, 5¢ Agreement	451	?/?/18??
\$12,186	\$2 Mortgage (x3), 10¢ Certificate, all on back	689	12/6/1870
((12,800)	\$2 Mortgage (x3), 25¢ Insurance, 10¢ Contract ultramarine, 5¢ Inland Exchange	—?	?/?/18??
(\$13,500)	\$2.50 Inland Exchange (x2), \$1 Inland Exchange, 50¢ Original Process, 25¢ Power of Attorney	—?	?/?/18??
Second/Third Issue Stampings			
(\$100)	Third Issue 5¢	—?	?/?/18??
(\$400)	Second Issue 10¢	—?	?/?/18??
\$697	5¢ Inland Exchange, Second Issue 25¢	1161	7/5/1872
\$799	Second Issue 10¢ (x4)	1076	5/9/1872
\$986	Second Issue 10¢ (x5)	1281	9/3/1872
\$1017	25¢ Certificate, Second Issue 25¢, Third Issue 5¢	1261	8/31/1872
(\$1100)	Second Issue 10¢ (x5), 5¢ Third Issue	—?	?/?/18??
\$1200	10¢ Inland Exchange, Second Issue 50¢	1047	5/7/1872
\$1526	Second Issue 50¢, 10¢ (x3)	1167	7/8/1872
\$1551	5¢ Inland Exchange, 25¢ First Issue stamp, 50¢ Second Issue	1118	5/30/1872

(Table XI continues)

that some Second Issues were used concurrently, and even First Issues were used with some regularity during this period, the probability of stamps from all three issues finding their way onto the same document must have been infinitesimal. Even though the three issues were in simultaneous use by the general public, the chances that a given user would have had stamps of all three issues on hand at a given time must have been very small; and even when this condition was met, the probability that stamps of all three issues would have been needed on a given document must also have been slight. From a purely probabilistic standpoint, these combinations were most likely to have been produced by companies or offices that generated large numbers of documents taxed at a wide range of amounts. The documents most likely to have been involved would have been time drafts or promissory notes (taxed at 5¢ per \$100 or fraction), foreign bills of exchange (tax 2¢ per \$100) and brokers' memos for sales of securities (tax 1¢ per \$100), and to a lesser extent, deeds and mortgages (50¢ per \$500) and probate documents (50¢ per \$1000).

The presence in the Iron Cliffs archive of no fewer than four of these rare and beautiful combinations is arguably the most significant aspect of the entire find.

"Philatelic" stamping?

This topic is perhaps best introduced via the draft shown in Figure 24A. The amount \$583.25 called for 30¢ tax, which was paid by three different 10¢ stamps: two 10¢ Inland Exchange in distinctly different shades, clearly from different sheets, and a 10¢ Contract ultramarine. One rarely sees on a document two different stamps of the same denomination, let alone three. Could this striking combination have been created purposely? The above listing in fact includes four more drafts bearing both the 10¢ Contract ultramarine and either the 10¢ Certificate or the 10¢ Inland Exchange in blue (Figure 24B); and one bearing First, Second, and Third Issues has both a 25¢ Certificate and a 25¢ Second Issue (Figure 23); could all these colorful juxtapositions have occurred by accident? If the company's stock of stamps was kept in sheets or large blocks, such combinations were certainly no accident, for they would have required deliberately separating

each stamp from its block, rather than simply taking the requisite number from a single block. More likely, though, the stock of stamps was not usually kept in blocks, but as pre-separated singles. Evidence consistent with this is that Iron Cliffs drafts often bear two or more copies of a given stamp, but very seldom in multiples. If the stamps were stored as singles, compartmentalized only by denomination, the use of two or more different stamps of the same denomination could have been purely accidental. The other possibility, more enjoyable to contemplate, is that it was done purposely, as an expression of artistry or whimsy, or to put it another way for "philatelic" purposes, in the purest sense of the word, by someone who was simply a "lover of stamps," or at least their colors. This

would help explain, not just the use of different stamps of the same denomination, but the general variety of stamps on the Iron Cliffs drafts, including the triple-mixed-issues combinations.

Additional documents

I have recorded a smattering of other types of stamped documents from the Iron Cliffs archive:

1. Company check, New York, on Third National Bank, December 14, 1877, stamped with 2¢ imprint RN-G1. Many exist; this is #4413, to the Miners Powder Co.
2. Company draft, September 11, 1882, stamped with 2¢ Fifth Issue. The heading at top states, "Iron Cliffs Company, Barnum (hard) Ore, Foster (hematite) Ore, and Pio-

Figure 24. A. 1870 Iron Cliffs draft bearing 10¢ Contract ultramarine plus two 10¢ Inland Exchange in distinctly different shades. **B.** 1870 draft bearing 10¢ Certificate plus 10¢ Contract ultramarine.



neer Charcoal Pig Iron."

3. Matched pair of generic drafts, New York, November 13, 1869, one for \$5000 stamped with \$2.50 Inland Exchange, the other for \$10,000 stamped with \$5 Conveyance (Figure 25), drawn by the Iron Cliffs Co. by its Treasurer C.J. Canda, payable to itself after three months, drawn on one W.H. Barnum of Lime Rock, Connecticut, care of W.B. Ogden, Esq., 52 Wall St., N.Y. The company drafts show that 52 Wall St. was the address of its head offices. It seems virtually certain that W.H. Barnum is the man whose name was given to the "Barnum (hard) ore" the company produced (see heading on the preceding item). I am unaware of W.B. Ogden's connection to the Iron Cliffs Co., but standard biographical dictionaries reveal him to have been an important railroad man, President of the Galena & Chicago line; the Pittsburgh, Fort Wayne and Chicago; the Chicago and Northwestern, chief carrier of charcoal to the Iron Cliffs furnaces; and in 1862, the first President of the Union Pacific.

4. Promissory note handwritten on letterhead of Office of the Treasurer of the Iron Cliffs Company, December 14, 1870, for \$2000 payable to the Michigamme Co., "On demand for value received in money borrowed." Even though payable on demand,

such notes were taxed not at the 2¢ Bank Check rate, but at the Inland Exchange rate, which in 1870 was 5¢ per \$100, correctly paid here with a \$1 Inland Exchange. The rationale was that such notes were not intended to be paid forthwith, as were checks, drafts, or orders payable at sight or on demand, all of which were taxed at 2¢, but at some indefinite future date; in this case, payment was in fact not made for nearly two years, until November 20, 1872. A fine example of this scarce usage.

5. Insurance policies or renewals on Iron Cliffs Co. property: I have recorded a policy of the International Insurance Co. of New York, executed January 7, 1870, stamped with a 25¢ Certificate; one of the Manhattan Insurance Co. of New York, July 20, 1869, bearing a 50¢ Life Insurance; and one of the Merchants Insurance Co. of Chicago, December 28, 1869, bearing a 25¢ Insurance canceled by a bold blue handstamp "MORRIS BROS. Gen. Ins. Agts. SAGINAW MICH." dated December 28, 1871.

Others certainly exist. The find also contained a few policies on property in Marquette not obviously related to the company. One is a striking multi-vignetted cooperative policy of the Germania, the Niagara, the Hanover, and the Republic Fire Insur-

Figure 25.
Matched pair
of Iron Cliffs
Co. drafts for
\$5000 and
\$10,000
stamped with
\$2.50 Inland
Exchange and
\$5 Convey-
ance.



ance Cos., all of New York, each liable for one-fourth of the coverage on a hardware store and stock, dated September 1, 1868, stamped with 50¢ Conveyance tied by handstamp. A three-month renewal of this policy dated 9/1/1870, bears a 10¢ Certificate.

The United States v. E.B. Isham; the Supreme Court and stamping of Iron Cliffs Company scrip

The type of Iron Cliffs Co. document that attracted the most contemporary attention is one I have yet to see. It was company scrip designed to circulate as local currency, exemplified by a particular \$5 draft in the following form:

[5] Iron Cliffs Company [Five.]
[1,190] Negaunee, Mich., January 3, 1870.
To Charles J. Canda, Esq., New York.
Pay to the order of E.B. Isham, Superintendent,
or bearer, five dollars, value received,
and charge to the account of E.B. Isham.
(Countersigned) E.S. Green, Clerk.

This draft, and specifically the Company's failure to affix a 5¢ revenue stamp to it, served as the basis for a suit brought against it by the government, originating in the Circuit Court for the Eastern District of Michigan, then advancing to the U.S. Supreme Court as *The United States v. E.B. Isham*, where it was heard October 23, 1873. On its face, the instrument in question was a draft payable at sight or on demand, thus taxable under the Bank Check clause of the schedule stamp taxes. Effective August 1, 1864, any check, draft, or order for the payment of any sum of money at sight or on demand, drawn on any bank, banker, or trust company, was taxed at 2¢. If drawn on any other person or persons, companies, or corporations, and for a sum exceeding \$10, the tax was likewise 2¢, but for sums up to \$10, there was no tax. This draft was drawn on the company Superintendent, who was clearly not a "bank, banker, or trust company," and was for less than \$10, so by the letter of the law, it was exempt from tax. The government contended, however, that the instrument was not what it purported to be, but was designed, and in fact served, as a form of local currency, not intended to be paid until some indefinite future date, and was thus taxable at the Inland Exchange rate of 5¢. It sought a penalty for issuing a document without a stamp and

Table XI—continued

(\$1600)	Second Issue 25¢ (x2), 10¢ (x3)	-?-	?/?/18??
(\$1800)	5¢ Inland Exchange, 10¢ Inland Exchange, 25¢ Certificate, Second Issue 50¢	-?-	?/?/18??
\$1802	Second Issue 25¢ (x3), 10¢ (x2)	1221	8/3/1872
\$2018	Second Issue 25¢ (x4), Third Issue 5¢	1256	8/7/1872
\$2035	5¢ Inland Exchange, Third Issue \$1	1129	6/4/1872
\$2543	Second Issue 25¢ (x4), 10¢ (x3)	1303	9/12/1872
\$2586	Second Issue 10¢ (x3), Third Issue \$1	1138	6/11/1872
\$2670	25¢ Certificate, Second Issue 10¢, Third Issue \$1	1112	5/27/1872
\$3229	5¢ Inland Exchange, Second Issue 50¢ & 10¢, Third Issue \$1	1176	7/19/1872
\$5180	Second Issue 50¢ & 10¢, Third Issue \$2	1166	7/6/1872
\$7089	Second Issue 10¢ (x35!), Third Issue 5¢, all on back	1302	9/7/1872
(\$7300)	5¢ Inland Exchange, Second Issue 25¢ (x2) & 10¢, Third Issue \$2 & \$1	-?-	??/?/1872
\$9255	Second Issue 25¢ (x2) & 10¢, Third Issue \$1 (x4) & 5¢, all on back	1224	8/7/1872
\$14,436	Second Issue 25¢, Third Issue \$2 (x3) & \$1, all on back	1137	6/11/1872
Sight Drafts			
\$-?-	RN-B1	-?-	7/23/1869
\$-?-	2¢ U.S.I.R.	-?-	?/?/18??
\$800	Second Issue 2¢	1072	5/7/1872
\$106	Third Issue 2¢	1334	10/9/1872

with intent to evade the provisions of the internal revenue acts. Any such penalty would no doubt have been multiplied by the many such drafts issued, and by the thousands of similar ones issued by other Michigan mining companies (including the Quincy Mining Co. and Pennsylvania Mining Co. of Michigan, discussed below, whose scrip has in fact survived).

A long and instructive summary of the court's reasoning in this case was published in *The Internal Revenue Record* (Mahler, 1988c). It ruled in favor of the defendant, Superintendent Isham. Some excerpts from its decision are well worth repeating:

"... The instrument we are considering is, in form, a draft or check upon an individual. It is not in form a promissory note. It must, therefore, pay the stamp duty of a draft or order, and not that of a promissory note. It is not permissible to the courts, nor is it required of individuals who use the instrument in their business, to inquire beyond the face of the paper. Whatever upon its face it purports to be, that it is for the purpose of ascertaining the stamp duty. ...

"It is said that the transaction ... in this case is a device to avoid payment of a stamp duty, and that its operation is that of a fraud upon the revenue. This may be true, and if not true in fact in this case, it may well be true in other instances. To this objection there are two answers:

"1. That if the device is carried out by the means of legal forms, it is subject to no legal censure. To illustrate. The stamp act of 1862 imposed a duty of two cents upon a bank check, when drawn for an amount not less than twenty dollars. A careful individual, having the amount of twenty dollars to pay, pays the same by handing to his creditors two checks of ten dollars each. He thus draws checks in payment of his debt to the amount of twenty dollars, and yet pays no stamp duty. This practice and this system he pursues habitually and persistently. While his operations deprive the Government of the duties it might reasonably expect to receive, it is not perceived that the practice is open to the charge of fraud. He resorts to devices to avoid the payment of duties, they are not illegal. He has the legal right to split up his evidences of payment, and thus to avoid the tax. The device we are considering is of the same nature.

"2. Another answer may be given to the objection, more comprehensive in its character. It is this: that the adoption of a rule that the form of the instrument can be disregarded, and its real character investigated for the purpose of determining the stamp duty, would produce difficulties and inconveniences vastly more injurious than that complained of. Such a rule would destroy the circulating capacity of bills, drafts, or orders. The present act imposes the same stamp duty upon inland bills of exchange and promissory notes, but this is an accidental circumstance only. Suppose that the draft is made subject to a tax of five cents on the hundred dollars, and the note to a tax of ten cents on the hundred dollars. The defendant contends that a draft or bill drawn by one officer of a company upon another officer of the same company is, in legal effect, a promissory note. Upon the supposition thus made, its real character would require a tax of twice the amount of that indicated upon its face, and if the stamp be too small,

the instrument is absolutely void from its inception. ... In the language of the statute, it shall be 'deemed invalid and of no effect.'

"Is every man to whom a paper in the form of a bill of exchange is presented, bound to inquire whether there are not outside circumstances that may affect its nature? Having ascertained this, is he bound to delay all proceedings until he can take legal advice upon its nature and character? This he must do upon the theory contended for, and he must be certain, also, that his advice is correct; otherwise he will lose the money he advances upon the bill. ...

"That the rule contended for is impractical in a commercial country is too obvious to require further illustration. We are satisfied that the principles heretofore laid down must govern the case before us."

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Revenue stamps and taxation of opium in China

by Gunnar Joos, ARA

Revenue stamps concerning both the consumption and the destruction of opium were used in China a hundred years ago. This article presents a short background to this seeming contradiction, as well as describes how these taxes were calculated and collected.

During the reign of Emperor Tao-Kuang (1821-1850) the first serious attempt was made to stop the devastating and fatal use of opium in China. The end result was the Opium War, which again opened the harbors and the trade for the uncontrolled use of opium.

the next serious initiative to at least limit the use of opium was taken by the Emperor Kuang-Hsu (1875-1908). His commands and instructions were surprisingly foresighted and realistic—and these measures explain, too, the subsequent use of revenue stamps both for the consumption and destruction of opium.

The *Rules for the Prohibition of Opium* (article 180, Documentary Chinese) stated in article 1 that the, "Opium poppy has been bringing about infinite harm to people and farming. In China such provinces as Sichuan, Shaanxi, Ganzu, Yunnan, Guizho, Shanzi and the vast area in between the Yangtze River and Huaihe River all all regions abounding in Opium poppy."

The aim was to ban opium completely in ten years, starting by limiting opium plant-

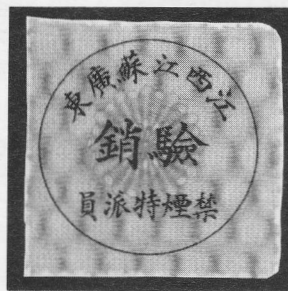
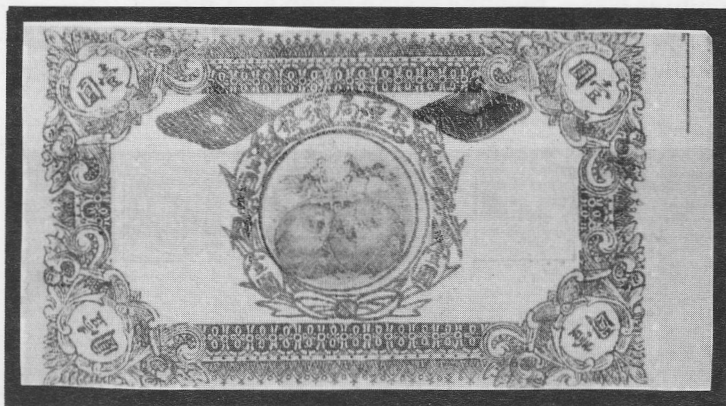
ing. For land already planted in poppies, licenses would be issued to the owner, who would be ordered to cut back the area planted by 1/9 each year and return the area to crop land. those who violated these rules would have their land confiscated.

Article 2 concerned distribution and smoking. Public announcements were to be made to the people that the ban would deal with those already addicted rather leniently—and strictly towards new addicts. Users were to apply for a "Smoking license" of which two kinds were to be used: A. For people over 60 years. And, B. For those below 60. On the license, the smoker's name, age, address and how much he smoked daily were to be given in detail, serving as evidence for buying the necessary quantities. Punishment was described for anyone breaking these rules and after this extensive checkup no more smoking was allowed and no further licenses were to be given.

Article 3 attempted to fix the time limit to stop smoking so as to relieve the chronic ailment associated with withdraw. No one "except those over 60 and being weak and feeble" could be excused from stopping smoking. the number of class B smokers was to be reduced by 20-30% yearly "so that there will



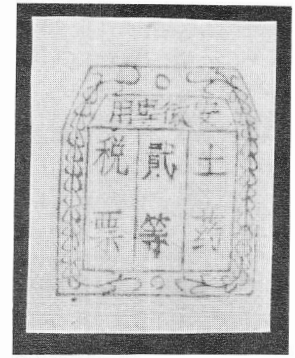
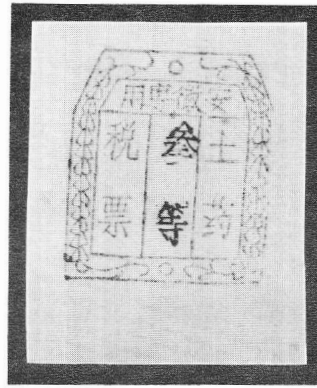
Revenue stamp (3 Fen) used on opium package reading "Approved." But the text also says "Stop smoking." (Guangdong, Jiangsu and Jiangxi) Qing Dynasty.



Revenue stamp issued by the "Ban Opium" department, Jiangzi, Guangdong for "Opium to be burned" during the Qing Dynasty.

Latest opium revenue stamp noted—License for 1 Yuan, issued by the "Stop smoking Opium Department" in Yunnan about 1927.

Native drug revenues of three different grades, used exclusively in Anhui Province in the beginning of the 19th century. "Native drug" could be native medicine, but stands mostly for domestic opium — to distinguish it from imported opium.



be no more smokers in 10 years."

Article 4 prohibits "Opium Houses" within six months. No opium was allowed to be provided or brought into restaurants. However, article 5 states that "Opium shops that cannot be closed at once, must be shut down gradually." Any addict who wanted to buy opium had to produce his smoking license and at the end of the year all shops had to report on the total sales of opium "from the whole country so we could know how much should be reduced next year."

Article 6 dealt with curing and helping addicts with medicine; articles 7 through 9 introduced "Stop-smoking Clubs" and forbade the use of opium among government officials, military etc. Finally, article 10 forbade the importation of opium "mostly coming from India, Persia, Annam and the Netherlands Indies."

Now, all this was sensible and perhaps a realistic attempt to stop the use of opium in China. But, obviously, it was not enough to stop the plague. And, the government in China not being any more stupid than any of its colleagues in the West, realized that what you cannot stop, you can at least tax.

Therefore, a few years later, during the Emperor Guangxu's 32nd year (1906) it was necessary to implement a series of "Rules for the collection of tax on domestic opium."

These rules are found in Article 174. Equivalent rules also existed for imported opium. It was during this period that revenue stamps were introduced. The main rules were that "the rates of consolidated tax levied upon pure domestic crude Opium of 100 jin weight are: inland imported tax, 52 taels of silver, plus revenue on prepared paste set by the rules of the Eight Provinces; 52 taels of silver, plus a duty levied for the Fund, 11 taels, thus in total 115 taels of silver.... Custom-houses...100 taels for consolidated tax and 15 for the Fund."

It was further enacted that a tax revenue quota, based on the amount of the previous year, i.e. the 30th year of Emperor Guanxu of the Qing Dynasty, should be set for each province, and which could be refunded as "Provincial Revenue." Furthermore, there was a rule set by the Eight Provinces "that if transported to and sold to other Provinces, a local paste duty should be taxed."

But the real problem and the moral issue still existed, so at the same time a "Bureau of Ban and Opium and Rehabilitations" was established in the Fentian Province. When any quantity of opium was confiscated or turned in, it probably was immediately burned and a revenue stamp given as a receipt. Therefore, opium revenue stamps with denominations such as "1 liang" can be found, indicating the

These stamps were issued by the Bureau of Ban of Opium and Rehabilitation, Fentian Province (changed to Liaoning Province in 1929). Titled "Certificate of destroying opium by burning." Denomination 1 liang (a weight unit equal to 1/16 jin). Printed in blue and red.



weight of opium that was destroyed.

Today it is difficult, indeed near impossible, to find any revenue stamps related to opium. Consequently, stamps exist which could be rubricated as "dubious." However, if you find revenue stamps with a denomination of weight and "burning" like mentioned above, it was not necessarily for the destruction of opium, it might very well be for licensed consumption. Crude opium has to be stewed with water until it melts completely becoming a thick opium paste. When it is smoked, a small bit of this paste is taken with a wire-like poker, roasted ("burned") over an oil lamp until it becomes hot and soft. This is put in the pipe bowl then smoked.

It is an interesting and significant fact that when consuming opium in this manner, one must lie down on a bed. We are sorry to say that most of these addicts never rose from their beds. But, with purposeful and foresighted measures established by the early Emperors — and reflected in a few revenue stamps — this gigantic problem today seems to be totally under control in China.

I have not found anything earlier written about this subject. Therefore, I would appreciate any corrections, additions or ideas which will further enhance this interesting area. I am indebted to Mr. Liu Han in Nanjing for the translations from Chinese.



Certificate for
"Burning
Opium," 3
cents, 1910.

The Collector's & Exhibitor's Forum

The Check Collector—July-September 1995

Only two shorter articles are of direct interest to the revenue stamp collector in the July-September issue of *The Check Collector*. "An Alacks Check—and History" by Bill Castenholz and Bob Hohertz looks at turn of the century check of The Alaska Banking and Safe Deposit Co. of Nome City printed on revenue stamped paper. Coleman Leifer in "A Railroad Check of Some Interest" looks at the vignette on a check from the Louisville and Nashville and Great Southern and South and North Alabama Railroad which is also printed on revenue stamped paper.

Check collectors and those interested in financial documents will relish the rest of the issue as well. Logan Smith takes a look at

"The Check in Insurance Advertising" while M. S. Kazanjian writes about "Logos and Mottoes on Bank Checks and Drafts." Herman L. Boraker looks at the famous "101 Ranch: a dream, a reality, a legend" as seen on checks and script issued by the show. Several other short articles round out the issue.

The Check Collector is published quarterly by the American Society of Check Collectors. Subscription is only by membership with dues being \$10 per year in North America, \$15 per year outside the area. Information can be obtained from secretary Coleman Leifer at Box 577, Garrett Park, MD 20896 or CAL493@aol.com.

Literature in Review

Collecting and Displaying Revenue Stamps by Clive Akerman (ISBN 0-952512300). (Previously reviewed in *T* 1995 July-August; 49:198.)

In its preface the author states, "This little book is designed to satisfy a need for an introductory volume explaining the nature of revenue stamps and giving the beginner or interested by-stander an insight into an enormous and under-developed aspect of philately." The first quarter of this well illustrated little book does just that by "legal"

definition and then by examples.

The middle half is devoted to the meat and potatoes of collecting and displaying revenue stamps. Characteristics of traditional, historical and subject or thematic displays of revenue stamps are discussed, with examples which should suggest topics of interest to individuals looking for a new approach to arranging a collection.

The last quarter of the book covers sources of information of material, and contains an appendix of FIP regulations and guidelines

for judging a revenue philately exhibit and addresses of revenue societies and publications.

While two earlier "introductions" to fiscal philately have appeared within the last year,

Akerman's book is most truly an introduction and in no way duplicates its predecessors which to this reviewer are not accurately named.

R. F. Riley

Civil War Encased Stamps: the issuers and their times by Fred L. Reed, III (ISBN 0-931960-43-6). 560 pages, 6 x 9 inches, hard cover, Smyth sewn, bibliography. Published by BNR Press. Available from Eric Jackson for \$60 plus \$2 shipping (\$5 to foreign addresses).

Not only every thing you wanted to know about the U.S. Civil War era encased postage stamps, but possibly just about everything there is to know about them, is included in this study. While this book is the culmination of years of research by the author, it is just the start of a series of books on the "Numismatist's Perspective of the Civil War." But of course, the encased postage stamps are both numismatic and philatelic; their study in this book is entirely compatible with either hobby. Of direct concern by revenue stamp collectors are those chapters dealing with those firms that advertised on encased postage stamps and used private die proprietary stamps or left identifiable cancellations on regular revenue stamps.

The book's chapters group themselves into several areas. First, those chapters dealing with the inventor John Gault and with the invention, patenting and manufacture of the encased postage stamps. Second, those chapters that closely examine each firm that advertised on the cases of the encased postage stamps. Each of these chapters concludes with a table summarizing auction census data of the firm's encased stamps for the period 1891-1994. Third, chapters that discuss the history of collecting encased postage stamps. These chapters also include a specialized listing of the encased stamps, census figures, rarity factors, a catalog number concordance, detailed listings of holdings in institutional collections and even a listing of all the ancillary items illustrated in the book with estimates of their worth. Fourth, the 49 pages devoted to bibliographies.

Gault was an inventor with a number of inventions to his credit other than the encased stamps including a sewing machine and artillery shells. The encased postage

stamps primarily made use of technology used in the manufacture of military brass buttons. All of these items are well illustrated as is the entire book—illustrated to the extent that there are pictures on every two page spread. The illustrations and their captions in themselves invite the reader to scan ahead of where you are reading just to look at the pictures.

The depth of discussion of the individual firms varies. However, Reed's treatment of patent medicine firms such as P. H. Drake equal or surpass that given them by Henry Holcombe in his series of articles. Again the illustrations add much to the treatment of each firm.

The annotated bibliographies (in small print so there is a lot there) list auction catalogs, fixed price lists and institutional collections in one list and additional resources and literature in another. This second is broken down into unpublished material, government documents, company literature, Civil War periodicals and other primary sources, and articles and periodicals that constitute secondary sources. These sources constitute a major resource that should not be overlooked by philatelists interested in this period of U.S. history.

These extensive bibliographies also call attention to what might be the greatest weakness of this book. However, throughout this entire study, I failed to find one instance where the author footnoted his references. We must accept the author's interpretation of every statement and of every conclusion he makes without the benefit of examining the sources he used without going through all of the works in his bibliographies. As philatelists we will probably accept what Reed states in this book as fact and have no problems with it. However, this book could have been a valuable secondary source for anyone writing about the times. But the lack of references back to the primary sources used by the author will limit the use of this work by scholarly writers. All hobby writers should be aware that their works may reach readers

outside philately.

The only other negative about this work, or rather one should say quark, is the style of writing and presentation. For many years the author has immersed himself in literature of the period; he is even pictured in the book wearing a U.S. General's uniform. The end result is the language style, the numbering system for illustrations and even the type face chosen for the text of the book reflect

backwards. This book often give the impression that it was written in the 1870s.

Considering all the pros and the few cons of this book it has to be highly recommended for reading and as a reference. We would only wish that the author would reconsider the thrust of his future writing and lean toward philately rather than continuing the series into the field of numismatics.

Kenneth Trettin

Secretary's Report

continued from page 281

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Denison, John C 5132, 3825 Marin's Walk, Apt 624, Cortez, FL 34215

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Mollah, Abdul Matin 2236, E-302, Gaurav Galaxy, Mira Road (East), Maharashtra, Dist. Thane 401 107

Moser, Geoffrey J 4840, 27 Benson Terrace, Bridgeport, CT 06606 USA

Odziana, Joe 4236, 1532 W Kilgore Rd, Kalamazoo, MI 49008-3542

Philatelic Communicator, M Kellner, Editor 4802, 11565 Embers Ct, Reston, VA 22091-3003

Picklo, Kenneth E 2616, 2200 Coronado Ave #61, San Diego, CA 92154 Phone: 619-429-8296

Pilutti, Emilio 4342, P.O. Box 605, Carpi (MO), I-41012 Italy Phone: 0039 59 642967-home; 649409-work FAX: 0039 59 649408 Internet address: carpi01@comune.carpi.modena.it

Sengar, Narendra S 3867, Post Box 110, Kanpur, U.P. 208 001 India Phone: 91 0512 262766

Skladany, James D 5243, 470 W 25th St, San Bernardino, CA 92405 USA

Steenerson, Chris 4018, 3000 NW 11th Street, Oklahoma City, OK 73107-5304

Steinberg, Stanley M 5234, 706 Mace Ave, Essix, MD 21221

Taller, Micahel A 5235, 406 Desert Willow Dr, League City, TX 77573

Willner, Lewis 2049, 1741 Woodcliff Place NE, Atlanta, GA 30329 Phone: 404-874-4384

Wooton, Jan R 2406, Box 172, Talking Rock, GA 30175

Membership Summary

Previous membership total	1258
Applications for membership	31
Applications for reinstatement	3
Resigned	-6
Application rejected	-1
Current membership total (11/15/95)	1285

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.

William J Ainsworth 5270, 2215 Roxburgh Dr, Roswell, GA 30076, by Eric Jackson. United States, US-Revenue Stamped Paper, US-Embossed Revenue Stamped Paper, US-Proofs & Essays.

Franklin T Baldwin 5245, 1202 Seagler Rd, #5, Houston, TX 77042, by Michael Jaffe. US-Scott Listed.

William D Barr 5252, 958 Durlane Ct, Sunnyvale, CA 94087, by Joe Ross. Worldwide, Cinderellas, Local Posts, Seals-Christmas, Railroad Stamps.

Lawrence L Bowles 5271, Box 904, Jamaica Plain, MA 02130, by Eric Jackson. Ireland, United Kingdom, UK-Embossed.

Chris Cannon 5265, 414 Hamden Ave, Staten Island, NY 10306, by Eric Jackson. Collector/dealer. US-Documentary, US-Proprietary, US-Stock Transfer, US-State: Massachusetts, US-State: New York, US-State: Pennsylvania, US-State: Texas, US-State: Virginia.

Arthur T Charuhas 5272, 4007 N 11th St, Tacoma, WA 98406, by Eric Jackson. Worldwide, Cinderellas, Greece.

Alton B Coalter 5274, 1670 Mahaffey Circle, Lakeland, FL 33811, by Eric Jackson. Canada-Federal, US-Scott Listed, US-Non-Scott Listed, US-Cinderellas, US-Taxpays.

David J Cox 5249, Lynnmoor, 16 Berry Hill Rd, Cirencester, Glos GL7 2HE, UK. Topicals-Birds, Canada-Wildlife Habitat, US-Hunting Permit.

Francis E Daigle 5257, 8500 E Indian School Rd, #143, Scottsdale, AZ 85251, by Eric Jackson. Topicals-Horses, United States.

Mary Downing-Mollere 5255, 3135 N 52nd St, Phoenix, AZ 85018, by Michael Jaffe. United States, US-Special Tax Stamps, US-Occupied

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 66505-1890

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, Sweelinckplein 174, 2402 VL Alphen aan den Rijn, Netherlands.

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England. (Volunteers in unlisted countries sought, please contact the President.)

Territories, US-Possessions.

Lyman Hensley 5266, 473 E Elm, Sycamore, IL 60178, by Eric Jackson, US-Revenue Stamped Paper.

Richard C Klink 5261, 10160 Cowell Ct, San Diego, CA 92124, by Eric Jackson. Collector/dealer, United States.

Bruce E Landry 5268, 12212 Marine View Dr SW, Seattle, WA 98146, by Eric Jackson. US-Scott Listed, US-1,2,3 Issues, US-Telegraphs.

Charles E Martin, Jr 5254, 42 Donald Rd, Burlington, MA 01803, by Michael Jaffe. Canada-Medicine, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery.

Bill McCarren 5262, 410 17th St, Suite 1200, Denver, CO 80202, by Eric Jackson.

Douglas F Meisenhelter 5263, by Michael Jaffe. US-Hunting Permit, US-State: Pennsylvania.

Bayard Mentrum 5247, 2858 NW Santanita Terr, Portland, OR 97210, by H J W Daugherty. US-Scott Listed, Canada-Federal, Western Europe, British Commonwealth, Australasia.

Julius Lou Merkys 5258, 5096 Mayview Rd, Lyndhurst, OH 44124, by Eric Jackson. Topicals-Time (Clocks, sundials, hourglasses), Baltic States, Memel, Danzig, Central Lithuania.

Robert Orlins 5248, Box 1932, Woodland, CA 95776, by H J W Daugherty. Ceylon, India, Egypt, Sudan.

Philippe Orsetti 5267, Box 150028, Arlington, TX 76015, by Eric Jackson. Hong Kong.

John Oskowitz CM5264, 225 W 25th St, Apt 2K, New York, NY 10001, by Eric Jackson. US-Embossed Revenue Stamped Paper, US-Special Tax Stamps, US-Proofs & Essays, US-Stamps on Documents, Costa Rica.

Douglas Q Scott CM5275, 3155 Studebaker Rd, Long Beach, CA 90808, by Eric Jackson. United States, Canada-Federal.

Herbert Sennertt 5250, 791 E 16th St, D70, Holland, MI 49423, by Richard Friedberg. United States.

Edward H Siegel 5269, 3440 W 46th St, Cleveland, OH 44102, by Eric Jackson. Worldwide, United States, US-M&M, Local Posts.

David J Springbett 5251, The Abbey House, Huntercombe Lanes, Taplow, Berks SL6 0PQ, UK, by Jackson and Leshner. Worldwide. Savings Stamps, Africa-British, Asia, Caribbean.

Gerry Tenny 5246, 318 Athol Ave, Oakland, CA 94606, by Richard Friedberg. Canada, United States, US-M&M, US-1,2,3 Issues, US-1,2,3 Issues Cancels, US-1,2,3 Issues on Documents, US-Stamps on Documents.

John S Watson CM5259, Box 481007, Kansas

City, MO 64148, by Eric Jackson. Seals, Seals-Christmas, Seals-TB, US-Scott Listed, USCigarettes, Philippines.

Harry J Williams 5256, 6600 sunset Way, 215B, St Petersburg Beach, FL 33706, by Michael Jaffe.

Richard Yates 5273, 3174 Soaring Bird Circle, Colorado Springs, CO 80920, by Eric Jackson. US-Scott Listed.

Mel E Yost 5253, 1813 Sun Mountain Dr, Santa Fe, NM 87505, by Richard Friedberg. US-Documetary, US-Proprietary, US-1,2,3 Issues, US-1898, US-Stamps on Documents.

Dr William V Zeller 5260 Box 717, Eustis, FL 32727, by Eric Jackson. United States, US-Telegraphs, US-Possessions.

Highest membership number assigned on this report is 5275.

New Members

Numbers 5223-5232

Applications for Reinstatement

Yves M Danan 4430, 40 Ave Pres Franklin Roosevelt, Sceaux 92330, France, by Jackson and Leshner. France.

Peter J Wiedemann 1499, Box 519, Station Galt, Cambridge, ON N1R 5W1, Canada, by Eric Jackson. Worldwide, Canada, US-Financial Documents, US-Stamps on Documents.

Gus L Wolf 2171, 2340 Westfield Ave, Scotch Plains, NJ 07076, by Eric Jackson. United States, Netherlands, Netherlands-Colonies.

Resigned

3418 Albert L Batik

4853 Dirk E Card

4803 Edwin J Carl

3840 Edward J Cider

5112 W J Jansse

2517 Emmerich Vamos

Application Rejected for Non-Payment

5229 Drazen Milobara

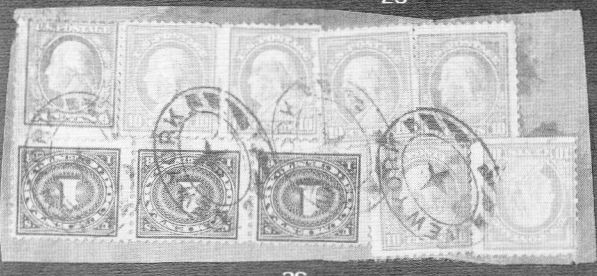
Correction to October Report

James D Dklandany should be **James D Skladany**

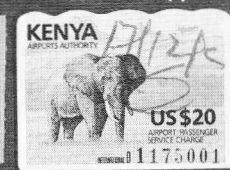
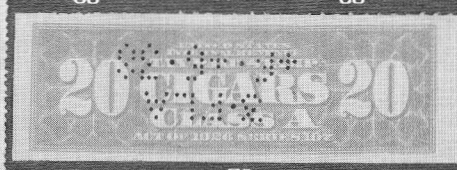
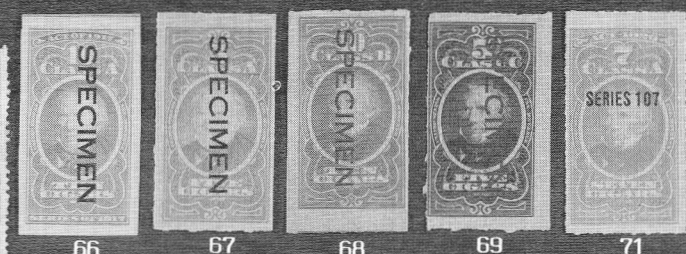
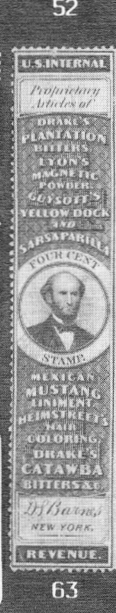
Directory Update

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.

(Secretary's Report—continued on page 279)



PT (Persero) ANGKASA PURA II
SOEKARNO - HATTA AIRPORT
INTERNATIONAL PASSENGER SERVICE CHARGE
Rp. 17.000,-
SK. MENHUB No. 43 Tahun 1993
Valid for one departure only
Please retain and show on demand
No. 192578



COMISION EJECUTIVA PORTUARIA AUTONOMA
AEROPUERTO INTERNACIONAL EL SALVADOR
PASAJERO
Cepa
EL SALVADOR
DERECHO DE EMBARQUE US \$ 16.50
INCLUDE IVA
pagado en colones salvadoreños al máximo
tipo de cambio bancario de compra.
SERIE "A" No. 924486

AEROLINEAS ARGENTINAS
No. 731196
REGIONAL
Cargo uso aerostación de
la Dirección General de
Circulación Aérea y
Aeródromos
Airport Charge
PASAJEROS INTERNOS
Ley 13.041, Decreto 1674/76
RECIBO PARA EL PASAJERO
PASSENGER RECEIPT

PT JASA MARGA
(PERSERO)
JALAN TOL
PROF. DR. J. SEDYATMO
TANDA TERIMA
KENDARAAN GOL. I
BANDARA - JAKARTA
Rp. 4.000,-
E No. 22630
2553 A/C EX 0133P

IMPUESTO VIAJE AL EXTERIOR
No. 178770
25 US \$

ใบกำกับภาษี (TAX INVOICE)
เลขประจำตัวผู้เสียภาษี
4102030538
No. 48
Received the sum of two hundred baht for the
PASSENGER SERVICE CHARGE AND VALUE ADDED TAX
Levied by the AIRPORTS AUTHORITY OF THAILAND by
virtue of the provision of the Air Navigation Act (No. 8) B.E. 2553
Valid for only one departure from the BANGKOK INTERNATIONAL AIRPORT
Please retain and show on demand.
BAHT 200



PT (Persero) ANGKASA PURA II
SOEKARNO - HATTA AIRPORT
INTERNATIONAL PASSENGER SERVICE CHARGE
Rp. 17.000,-
SK. MENHUB No. 43 Tahun 1993
Valid for one departure only
Please retain and show on demand
No. 398270



US \$ 6.00 No. 0088759
Received the sum of 13 SEP 1993
US Dollars six only against the
PASSENGER SERVICE CHARGE
(Levied by Department of Civil Aviation)
Valid for one departure only
RETAIN AND SHOW ON DEMAND

AA-001-No. 0870859
UTILICE ESTE COMPROBANTE SOLO CUANDO EL PASAJERO
TENGA EXENCION DEL IMPUESTO DE SALIDA
TASA
AEROPORTUARIA
TOTAL PAGADO
PASAJERO

ERIC JACKSON

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

Post Office Box 728 • Leesport, PA 19533-0728

MAIL AUCTION #108

CLOSING DATE: January 24, 1996

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 Savings PS9 [®] VF thin spot	55.00
2	R1b SON Adams Express Co., Baltimore, MD h/s cancel, F-VF small faults	35.00
3	R7a bold SON "RIGGS & CO., BANKERS," F-VF PHOTO	----
4	R10c on Bank of Cazenovia, NY check, 1865, F-VF PHOTO	----
5	R24c "MERCHANTS UNION EXPRESS CO." blue h/s, VF	----
6	R43c SON "UNION INSURANCE CO." blue h/s, F-VF PHOTO	----
7	R44c SON "INDIA MUTUAL INSURANCE CO." h/s, VF PHOTO	----
8	R44c bold SON "BALTIMORE MARINE INS. CO." h/s, F PHOTO	----
9	R44c SON "PEABODY FIRE INSURANCE CO., BALTIMORE, MD" blue h/s, F PHOTO	----
10	R44c SON "PEOPLES FIRE INS. CO., Baltimore" blue h/s, F	----
11	R44c SON "SECURITY LIFE INS. & ANNUITY CO." blue h/s, VF PHOTO	----
12	R46c SON "CITIZENS FIRE INS. CO." h/s, F-VF	----
13	R46c SON "DELAWARE M. S. INS. CO., PHILA." blue h/s, F	----
14	R46c SON "UNITED STATES FIRE INSURANCE CO." h/s, F PHOTO	----
15	R47c SON "HOME INS. CO., NEW YORK," F-VF	5.50
16	R48c SON "REPUBLIC FIRE INS. CO." h/s, F PHOTO	----
17	R52c bold SON "J.K. & E.B. PLACE" h/s cancel, VF PHOTO	----
18	R54a full imprint at left, VF thin spot, It stain on back PHOTO	12.00
19	R54b bold "Cleveland & Pittsburg RAILROAD" h/s, F PHOTO	----
20	R54c SON "THE RELIANCE INS. CO. OF PHILA." h/s, VF PHOTO	----
21	R69d "MICHIGAN LAKE SHORE RAIL ROAD CO." blue h/s, F-VF	2.25
22	2c Trans-Mississippi issue used as a revenue on a Columbia National Bank, Pittsburgh, PA check, F-VF	----
23	R164 used postally on cover from Ellsworth, ME, 1898, F-VF	----
24	R194 F, Philatelic Foundation Certificate PHOTO	800.00
25	R228* double impression plate #1984 block of eight, F catalog value as singles is PHOTO	56.00
The following nine lots are examples of Documentary stamps used to pay the parcel post tax on parcels during World War I		
26	R228 x 3, one 6c & six 10c W/F, New York, F PHOTO	----
27	R228 x 2, one 6c & one 30c W/F, Richmond, F PHOTO	----
28	R228, 229, one 8c & two 30c W/F, Toledo, OH, one 30c faulty, F PHOTO	----
29	R228, one 5c & two 15c W/F, New York, F PHOTO	----
30	R228, 229, one 10c & two 30c W/F, New York, F	----
31	R228, 229, one 4c & two 30c W/F, New York, F-VF	----
32	R229, 11c W/F from New York, F	----
33	R229, one 6c & one 20c W/F, New York, F	----
34	R230, one 3c, one 4c, & one 50c W/F, Providence, RI, F	----
35	RE166 staple holes, rust stains, F	150.00
36	RN-A1a. New York, NY. W. Topping & Co. receipt, VF	30.00
37	RN-B2. New York, NY. National Bank of North America, Dakin, Olcott & Co. check, F-VF light stain	30.00
38	RN-B4. Nyack, NY. Rockland County National Bank draft, brown, vignette of liberty on eagle, VF	30.00
39	RN-B5. New York, NY. National Bank of North America, C. C. Parks check, blue, VF	25.00
40	RN-B10. New York, NY. Fourth National Bank of the City of New York, C. S. Sloane & Co. check, blue and red, VF	25.00
41	RN-B13. New York, NY. American Exchange National Bank, W. A. Ransom & Co. check, violet, F-VF	40.00
42	RN-B20a. New York, NY. W. Topping & Co. receipt, VF	10.00
43	RN-C2. Baltimore, MD. Farmers & Merchants National Bank, Lyon Bros. check, VF	12.00
44	RN-C5. Louisville, KY. Louisville City National Bank check, green, VF	20.00
45	RN-C19a. New York, NY. W. Topping & Co. receipt, VF	35.00
46	RN-E7. Towanda, PA. Mercus Bank check, red, VF	17.50
47	RN-G3*. Denver, CO. First National Bank of Denver check, F-VF tiny corner nick	110.00
48	RN-G3*. New York, NY. German American Bank check, black on violet, vignette of liberty, F-VF	110.00
49	RN-J1. Philadelphia, PA. National Bank of Commerce, Lehigh Zinc Co. check, violet, F small faults including two nicked corners	200.00
50	RN-J11. Middleport, OH. Citizens Bank check, F-VF	15.00
51	RN-J11. New Bloomfield, PA. Perry County Bank of Sponsler, Junkin & Co. check, blue on violet, F-VF	15.00
52	RN-L1*. New York, NY. P. H. Williams, Jr. & Co. check, F-VF clipped at left as always, light stain along bottom PHOTO	200.00
53	RN-L3. Philadelphia, PA. Manufacturers National Bank, North Pennsylvania Railroad Co. check, VF	20.00
54	RN-A3. Lyme, CT. Thames National Bank, James A. Bill check, brown, VF	15.00
55	RN-N3a. Providence, RI. R. I. Hospital Trust Co., Geo. L. Clafflin & Co. check, green, yellow safety, stamp printed on back, F-VF	225.00
56	RN-N4. New Haven, CT. Union Trust Co. check, purple, vignette of eagle, VF	150.00
57	RN-X5*. Postal Telegraph-Cable Co., Commercial Cable Co. telegram, blue, VF	65.00
58	RN-X5a. Pere Marquette RR parlor card ticket, VF	15.00
59	RN-X7*. Omaha, NE. American Smelting & Refining Co. draft, VF	----
60	RN-X7d. Troy, NY. Union National Bank, Malleable Iron Works check, stamp printed vertical at left, vignette of bank building, VF small tear & crease at upper left	85.00
61	RO57c F-VF light stain on back PHOTO	25.00
62	RO59e F tiny faults PHOTO	75.00
63	RS20a F small faults PHOTO	55.00
64	RU6a VF few short perfs	35.00
65	RU12a VF small thins PHOTO	20.00
66	CIGARS Springer TC293 with blue SPECIMEN overprint, VF PHOTO	----
67	TC359 with blue SPECIMEN overprint, F-VF PHOTO	----
68	TC362 with red SPECIMEN overprint, F-VF PHOTO	----
69	TC363 with red SPECIMEN overprint, F PHOTO	----
70	TC626a VF couple small tears	2.50
71	TC655a F-VF PHOTO	5.00
72	TC659a perfin, VF small thin PHOTO	10.00
73	TC668a perfin, VF	8.00
74	TF22 punched remainder, VF	15.00
75	TF84A punched remainder, VF	6.50
76	TF122B punched remainder, VF	8.50
77	TF160 punched remainder, F-VF small faults	7.50
78	TF161 punched remainder, F	10.00
79	TF162 punched remainder, VF	10.50
80	Tobacco or Snuff for Immediate Exportation, Series of 1878, punched remainder, VF	----
81	Cigars for Exportation, Series of 1878, punched remainder, VF	----
82	U.S. Customs, Stamp for Imported Wine and Malt Liquors, Series of 1935, mini, VF	----
83	Distilled Spirits, Series of 1878 80 gallons, green paper, punched remainder, VF small faults	----
84	Distilled Spirits for Exportation, Series of 1878, punched remainder, VF	----
85	-as above, green & black, punched remainder, F-VF	----
86	Distillery Warehouse Stamp, Series of 1872, red & black, punched remainder, VF	----
87	-Series of 1875, punched remainder, VF	----
88	Rectified Spirits, Series of 1875, 20 gallons, blue-green, single numbers, punched remainder, VF	----
89	-10 gallons, punched remainder, F-VF	----
90	-50 gallons, punched remainder, F-VF	----
91	Wholesale Liquor Dealers Stamp, Series of 1876, 5 gallons, punched remainder, VF creases	----
92	-Series of 1878, 20 gallons, punched remainder, VF light stain	----
93	Special Bonded Warehouse Stamp for Re-Warehousing Grape Brandy, Series of 1877, punched remainder, VF	----
94	Special Bonded Warehouse Stamp for Grape Brandy, Series of 1877, punched remainder, F-VF light stain	----
95	HYDROMETER LABEL Series of 1909, VF tiny corner repair PHOTO	----
96	Prohibition Liquor Prescription Form, Series C, VF	----
97	-Series D, F	----
98	-Series E Duplicate, VF	----
99	SPECIAL TAX STAMPS Bowling Alley Premises, 1942, used with coupons for 4 alleys and 9 months, VF staple holes	----
100	-1944, used with coupons for 2 alleys for 9 months, VF staple holes	----
101	-1945, used with coupons for 6 alleys for 12 months, VF staple holes	----
102	-1946, used with coupons for 6 alleys for 11 months, VF staple holes	----
103	Coin-Operated Amusement Devices, 1944 \$10, VF	----
104	Retail Liquor Dealer, 1940, VF crease	----
105	-1944, VF crease, light staining	----
106	-1946, F-VF creases	----
107	Practitioner Dispensing Opium, Coca Leaves, Etc., 1934, F-VF small faults	----
108	-1943, VF	----
109	Retail Dealer in Opium, 1928, F-VF	----
110	-1929, VF	----
111	-1930, VF	----
112	-1931, VF couple small stains	----
113	-1932, VF	----
114	Retail Dealer in Opium, Coca Leaves, Etc., 1933, F-VF tack holes, flyspecks	----
115	-1934, VF	----
116	Dealer in Manufactured Tobacco, 1874, used with four coupons, F-VF few creases	----
117	FOOD ORDER 2G2 F-VF light soiling	5.00
118	2C7* F	1.50
119	2C8* F-VF	1.75
AIRPORT DEPARTURE TAX, PASSENGER SERVICE CHARGE, FOREIGN TRAVEL TAX, ETC. STAMPS AND COUPONS		
120	ARGENTINA Aerolineas Argentinas Airport Charge, black typeset, VF staple holes PHOTO	----
121	AUSTRALIA \$20 black & green, VF PHOTO	----
122	-as above, used on ticket cover, VF	----
123	-as above, used on ticket cover with Hong Kong HK\$150 multicolored adult stamp, VF staple holes	----
124	-as above, used on ticket cover with Kenya US\$20 airport self-adhesive, F-VF punch cancel	----
125	-as above, used on ticket cover with Kenya US\$20 elephant, F-VF latter with punch cancel	----
126	-as above, used on ticket cover with Singapore \$15 blue, green and black, F-VF latter faulty	----
127	-as above, used on ticket cover with Thailand 200 baht typeset black on yellow (large type), F-VF staple holes	----
128	-as above, used on ticket cover with Thailand 200 baht typeset black on yellow (small type), VF staple holes	----
129	-Qantas \$20 black & red Document Handling Fee Voucher, used on ticket cover, VF	----
130	BRAZIL Tarifa De Embarque, Series A black & blue, VF staple holes	----
131	-as above, Series F black & brown on green, VF staple holes	----
132	-as above, Series F black & green on green, US\$17 added by perfin, VF staple holes	----
133	-as above, series F black & gray on green, US\$17 added by perfin, VF staple holes	----
134	-as above, series F black & brown on green, used on ticket cover, US\$17 added by perfin, VF staple holes	----
135	-as above, used on ticket cover with Thailand 200 baht typeset black on yellow (small type), VF staple holes	----
136	CHINA red & black with yellow safety on white cash register tape, VF staple holes	----
137	DOMINICAN REPUBLIC US\$10 green & black self-adhesive used on the back of a boarding pass, VF staple holes	----
138	ECUADOR US\$25 black, red & green, F-VF staple holes PHOTO	----
139	-as above, used on ticket cover with Thailand 200 baht typeset black on yellow (small type), VF staple holes	----
140	-1991 US\$25 black, red & gray used on ticket cover with Singapore \$15 blue, green & black, VF latter with punch cancel	----
141	-1991 US\$25 black, red & violet used on ticket cover, VF	----
142	-as above, used on ticket cover with Peru \$15 blue on white self-adhesive, VF latter with punch cancel	----
143	EL SALVADOR US\$16 blue & red, VF staple holes PHOTO	----
144	HONDURAS 1992 95 Lempias typeset black & red, VF staple holes	----
145	HONG KONG HK\$150 adult multicolored used on ticket cover with Thailand 200 baht typeset black on yellow (small type), VF staple holes	----
146	INDIA 1979 Foreign Travel Tax, Rs300 black, with blue safety, used on ticket cover with Kenya US\$20 elephant, VF staple holes, latter with punch cancel	----
147	-as above, used on ticket cover with Thailand 200 baht typeset black on yellow (large type), F staple holes, latter stamp faulty	----
148	-Indian Airlines Foreign Travel Tax Rs300 black & green, two examples (both faulty) used on ticket cover with Kenya US\$20 airport, F-VF	----
149	INDONESIA Rp. 4,000 black & red, orange safety, VF PHOTO	----
150	-1992 Rp. 2,000 black & red, yellow safety, series C, VF	----
151	-as above, series L, VF small thin	----
152	-1991 Rp. 15,000 black, red & blue self-adhesive used on boarding pass, VF staple holes	----
153	-as above, used on boarding pass with Thailand 200 baht typeset black on yellow (small type), VF latter with staple holes	----
154	-1993 Rp. 17,000 black, red & blue self-adhesive, VF PHOTO	----
155	-as above, used on boarding pass, faults, stamp is VF	----
156	-1993 Rp. 17,000 black, red & blue self-adhesive, VF PHOTO	----
157	JAPAN Passenger Service Facilities Charge 2,000 black & green, F-VF staple holes	----
158	KENYA Airport Passenger Service Charge US\$20 multicolored airport, used on ticket cover, VF	----
159	-as above, used on ticket cover, punch cancel	----
160	-as above, used on ticket cover with Mozambique Series 2-B US\$10 black, green & yellow (perf), VF punch cancelled	----
161	-US\$20 multicolored elephant, Series D, VF PHOTO	----
162	-as above, VF corner crease	----
163	-as above, used on ticket cover, VF punch cancel	----
164	-as above, used on ticket cover with a typeset black on rose US\$6 Passenger Service Charge stamp (faulty) of unknown origin, VF	----
165	-as above, used on ticket cover with Mozambique Series 2-B US\$10 black, green & yellow (perf), VF punch cancelled	----
166	-as above, used on ticket cover with Mozambique Series 2-B US\$10 black, green & yellow (rouleau), and a pair of Zimbabwe US\$10 black, red, yellow & green (faulty), F punch cancelled	----
167	-as above, used on ticket cover with Sri Lanka Embarkation Tax Ticket Rs400 typeset black & red on green (faulty), F-VF	----
168	-as above, used on ticket cover with Thailand 200 baht typeset black on yellow (small type), VF staple holes	----
169	-as above, used on ticket cover with Thailand 200 baht typeset black on yellow (large type), VF staple holes	----
170	-as above, used on ticket cover with Zimbabwe US\$10 black, red, yellow & green, VF punch cancel	----
171	-as above, but with two example of the Zimbabwe stamp, one faulty, o/w VF punch cancel	----
172	-US\$20 multicolored elephant, Series E, used on back of United Nations Development Programme UNDP Somalia Boarding Pass, VF	----
173	KOREA W7,200 black, red & blue, VF	----
174	MALAYSIA RM20 black, red, blue & yellow used on ticket cover, VF staple holes	----
175	MOZAMBIQUE US\$10 black, green & yellow (perf), Series B, used on ticket cover, F-VF punch cancel	----
176	PANAMA 1984 20B black & blue self-adhesive, used on ticket cover, VF	----
177	-1984 20B black & green self-adhesive, used on ticket cover, VF	----
178	-1993 20B on 15B black & red self-adhesive, VF PHOTO	----
179	-as above, used on ticket cover with two Peru \$15 blue & black self-adhesive (one faulty), o/w VF	----
180	PARAGUAY International Passenger Embarkation Tax US\$9 typeset black on pink, VF staple holes	----
181	-as above, used on ticket cover with International Air Departure Tax 10G Series B typeset black on green (faulty), F-VF	----
182	-International Air Departure Tax Series B 10G typeset black on green, used on ticket cover, F-VF staple holes, F-VF	----
183	-as above, used on ticket cover with Thailand 200 baht typeset black on yellow (small type), VF staple holes	----
184	PERU \$15 blue & black self-adhesive, used on ticket cover, VF punch cancel	----
185	-as above, used on ticket cover with Singapore \$15 blue, green & black, VF	----
186	-as above, used on ticket cover with Thailand 200 baht typeset black on yellow (small type), VF punch cancel	----
187	PHILIPPINES Passenger Terminal Fee P250 black & gray on blue safety paper, corner torn, used on ticket cover with Singapore \$15 blue, green & black, VF	----
188	SINGAPORE Passenger Service Charge \$15 blue, green & black, VF staple holes	----
189	-as above, used on ticket cover, VF staple holes	----
190	-as above, used on ticket cover with Thailand 200 baht typeset black on yellow (small type), VF staple holes	----
191	-as above, used on ticket cover with Zimbabwe US\$10 black, red, yellow & green, F former faulty, latter punch cancel	----
192	THAILAND Passenger Service Charge and Value Added Tax 200 baht typeset black on yellow (small type), VF staple holes PHOTO	----
193	-as above, large type, VF staple holes	----
194	UGANDA Airport Passenger Service Charge US\$20 multicolored, VF PHOTO	----
195	ZIMBABWE Airport Departure Fee US\$20 black, red, yellow & green, F-VF punch cancel, crease PHOTO	----
196	-as above, used on ticket cover, F-VF punch cancel	----
197	-as above, pair, used on ticket cover, stamps VF, punch cancel	----
198	-as above, used on ticket cover with Singapore \$12 blue, black & green, Zimbabwe stamp punch cancel & faults, o/w VF	----
199	UNKNOWN ORIGIN US\$6 typeset black on rose, VF tiny faults PHOTO	----
200	-as above, US\$17 violet & red, VF staple holes PHOTO	----

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